

Town of Pelham, NH
2018 Annual Town Report

Municipal Offices

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

School District Office

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





TOWN DEPARTMENTS

DEPARTMENT	PHONE NUMBER	HOURS
Assessor	635-3317	8:00 a.m. – 4:00 p.m. Monday – Friday
Cable/PTV	635-8645	
Cemetery	635-6974	8:00 a.m. – 4:00 p.m. Monday – Friday
Fire Department	635-2703 Business 911 Emergency	8:00 a.m. – 4:00 p.m. Monday – Friday
Highway Department	635-8526	7:00 a.m. – 3:30 p.m. Monday – Friday
Library	635-7581	12 p.m. to 4 p.m. Sunday 10:00 a.m. – 8:00 p.m. Mon., Tues., Wed. - 1:00 p.m. – 8:00 p.m. Thursday 12:00 p.m. – 5:00 p.m. Friday 10: 00 a.m. – 2:00 p.m. Saturday
Parks & Recreation	635-2721	8:00 a.m. – 4:00 p.m. Monday – Friday
Planning Department	635-7811	8:00 a.m. – 4:00 p.m. Monday – Friday
Police Department	635-2411 Business 911 Emergency	7:00 a.m. – 3:00 p.m. (Records) Monday - Friday
Selectmen and Town Administrator	635-8233	8:00 a.m. – 4:00 p.m. Monday – Friday
Senior Citizens Center	635-3800	8:00 a.m. – 2:00 p.m. Monday - Friday
Town Clerk & Tax Collector	635-2040 635-3480	8:00 a.m. – 4:00 p.m. Mon., Wed., Thurs., Fri. Tues. 11:00 a.m. – 7:00 p.m.
Transfer Station/ Recycling Center	635-3964	Closed Sunday & Monday Tues. 10:30 a.m. – 6:55 p.m. Wed., Thurs., Fri., Sat. 8:30 a.m. – 4:25 p.m.

Other Important Phone Numbers

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



2018

Annual Town Report





TABLE of CONTENTS

TOWN SECTIONS	DESCRIPTION	PAGE
ADMINISTRATIVE	Dedication	iv
	Federal, State, County, and Town Officials	v
	Selectmen’s Report	1
	Town Administrator’s Report	4
	Town Committees and Boards List	vii
	Town Office Hours/Phone Numbers	Inside Front Cover
COMMITTEE & BOARD REPORTS	Board of Adjustment (ZBA)	176
	Capital Improvement Plan Committee (CIP)	177
	Conservation Commission	209
	Forestry Committee	210
	Friends of the Library in Pelham (FLIP)	211
	Planning Board	212
DEPARTMENT HEAD REPORTS	Board of Assessors	141
	Tax Rate per 1,000 Valuation	142
	Cable – Pelham Television	145
	Cemetery Trustees	146
	Fire Department	147
	Forest Fire Warden & State Forest Ranger Report	152
	Southeastern Hazardous Materials District Report	149
	Health Officer Report	153
	Highway Department	154
	Parks & Recreation	157
	Planning Department	160
	NRPC	163
	Police Department	167
	Library	172
	Senior Center	170
Transfer Station – Recycling Center	174	
FINANCIAL REPORTS	2018 Budget of the Town with a Municipal Budget Committee – MS737	99
	2018 Encumbrances	137
	2018 Expenses	94
	2018 Revenues	92
	Annual Financial Statements	42
	Comparative Budget to Actual	98
	Employee Wages	131
	Independent Auditors’ Report for Year Ending December 31, 2017	84
	Schedule of Town Property, Buildings and Roads	123
	Summary of Inventory Evaluation – MS-1	110
	Tax Rate Breakdown	117
	Tax Rate History Charts	142
	Treasurer’s Report	83
	Trustees of the Trust Funds	138



TABLE of CONTENTS *(CONT.)*

TOWN SECTIONS	DESCRIPTION	PAGE
TOWN CLERK/TAX COLLECTOR	2018 Annual Town Meeting – Official Ballot	5
	2018 General Election – Official Ballot	20
	2018 State Primary Election – Official Ballot	17
	2018 Town Deliberative Session Minutes	8
	Dog Owner’s Message	3
	Statement of Town Clerk Accounts	28
	Tax Collector’s Report – MS 61	22
	Town Clerk /Tax Collector Narrative	2
	Vital Statistics – Birth, Deaths, and Marriages	29
2018 TOWN WARRANT		215
PELHAM SCHOOL DISTRICT SECTIONS		
ADMINISTRATIVE	2018 PSD Official Ballot	228
	2018 School District Deliberative Session Minutes	229
	School District Officers	225
	Superintendent’s Report	226
FINANCIAL	2017-2018 Budget Report	309
	Employee Wages – School District	357
	PSD Department of Revenue Report	356
	PSD Independent Auditors’ Report	235
SCHOOL BOARD & PRINCIPALS’ REPORTS	Pelham Elementary School Principal Report	355
	Pelham High School Principal Report	371
	Pelham Memorial School Principal Report	367
	Pelham School Board Report	364
	PSD Enrollment	375
	Special Services Report	372
2018 SCHOOL WARRANT		222



2018 ANNUAL TOWN REPORT DEDICATION: Jorg & Madeline Dreusike



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

Madeline and Jorg Dreusicke are the epitome of the term “Volunteer”. If they are not volunteering at the John F. Hargreave’s VFW Post 10722, they are volunteering at the VA hospital, assisting area veterans who are in need of relocating, volunteering at the VFW Auxiliary Post 10722 (Madeline is President), cooking at the Pelham Community Spirit’s “Concerts on the Common”, raising money, food, clothes for veteran’s and citizen’s in need, the list goes on. Madeline and Jorg are constantly on the go helping others in need and making people’s lives better and making Pelham a better Town to live in.

Madeline and Jorg move to Pelham in 1980, raised their children here and when the kids grew up, Madeline and Jorg dedicated more time to giving back to their community and to anyone in need. Madeline and Jorg have set an example for all of us to follow and aspire to be in our lives. They are the epitome of the term “Community Caretakers”!

It is with great pleasure that the 2018 Pelham Annual Town Report is dedicated to **Madeline and Jorg Dreusike**.



FEDERAL, STATE, COUNTY AND TOWN OFFICIALS	2018
Governor.....	Christopher Sununu
Executive Councilor, District 3.....	Russell E. Prescott
U.S. Senators.....	Maggie Hassan Jeanne Shaheen
State Senator.....	Charles “Chuck” Morse
Representative in Congress, District 2.....	Ann Kuster
County Commissioner, District 2.....	Paul Bergeron
Representatives to the General Court, District 37.....	Bob J. Greene Alicia Lekas Tony Lekas Hershel Nunez Lynne M. Ober Russell T. Ober Andrew J. Prout Andrew Renzullo Kimberly A. Rice Jordan G. Ulery James R. Whittemore
Board of Selectmen.....	Harold Lynde, Chair, ‘19 William McDevitt, Vice Chair, ‘20 Doug Viger, ‘20 Amy Spencer ‘19 Heather Forde, ‘21 Philip Currier, ‘21
Town Moderator.....	Philip Currier, ‘21
Supervisors of the Checklist	Laurie Hogan, ‘25 Brenda Eaves, ‘23 Kimberly Regan, ‘22
Town Clerk/Tax Collector.....	Dorothy Marsden, ‘19
Town Treasurer.....	Charlene Takesian, ‘20
Town Administrator.....	Brian McCarthy



FEDERAL, STATE, COUNTY AND TOWN OFFICIALS (cont.)	2018
Animal Control Officer.....	Allison Caprigno
Assessing Assistant.....	Susan Snide
Bookkeeper.....	Jean Olsen
Building Inspector.....	Roland Soucy
Cable Television Coordinator.....	James Greenwood
Cemetery Sexton.....	Dave Slater
Code & Zoning Enforcement Officer.....	John Lozowski
Director of Senior Facility & Elderly Affairs.....	Sara Landry
Electrical Inspector.....	Timothy Zelonis
Finance Director, Acting	Brian McCarthy
Fire Chief/Emergency Management Director.....	James Midgley
Health Officer.....	Brenda Eaves, RN
Highway Agent/Transfer Station Director.....	Frank Ferreira
Human Resources Coordinator.....	Diane Hurd
Human Services Agent.....	Dawn Holdsworth
Library Director.....	Rita Gavelis
Planning Director.....	Jeff Gowan
Police Chief.....	Joseph Roark
Police Captain.....	Stephen Toom
Plumbing Inspector.....	Walter Kosik
Recreation Director.....	Brian Johnson, CPRP
Information Technology Administrator.....	Brian Demers



TOWN COMMITTEES & BOARDS

2018

Board of
Adjustment.....

**Bill Kearney, Chair, '21
Svetlana Paliy, Vice Chair, '19
Diane Chubb, Secretary, '20
Peter McNamara, '19
Dave Hennessey, '21
Darlene Culbert, (Alt.) '19
Heather Patterson, (Alt.) '20
Deborah Ryan, (Alt.) '20
Lance Ouellette, (Alt.) '19
Charity Landry, Recording Secretary**

Budget
Committee.....

**Mike Bailey, Chair, '19
Dave Cronin, Vice Chair, '21
Daryle Hillsgrove, '20
Robert Sherman, '20
Meg Bressette, '21
Amber Capone, '21
Dave Cate, '19
Doug Viger, Selectmen's Rep.
Deb Ryan, School Board Rep.
Charity Landry, Recording Secretary**

Cemetery
Trustees.....

**Nate Boutwell, Chair, '21
Walter Kosik, Vice Chair, '19
Dave Provencal, '21
Timothy Zelonis, '20
Donna Smith, Secretary, '20
David Slater, Sexton**

Conservation
Commission.....

**Paul Gagnon, Chair, '21
Brandie Shydo, '20
Mike Gendreau, '20
Karen MacKay, '21
Louise Delehanty, '21
Ken Stanvick, '19
Lisa Loosigian, '20**



TOWN COMMITTEES & BOARDS	2018
Forestry Committee.....	Deborah Waters, Chair, '21 Paul Gagnon, '19 Robert Lamoureux, '21 Gayle Plouffe, '20 Brendan Decelles, '20 William McDevitt, Selectmen's Rep.
Library Trustees.....	Roseann Cares, President, '20 Jennifer Maslanek, Vice President, '21 Cindy McGhee, Treasurer, '20 Carol Beland, Secretary, '19 Jonathan Ingraham, '19
Planning Board.....	Peter McNamara, Chair, '19 Roger Montbleau, Vice Chair, '21 Paul Dadak, Secretary, '20 Tim Doherty, '19 Blake Clark, '21 James Bergeron, '20 Paddy Culbert (Alt.), '19 Richard Olsen (Alt.), '19 Bruce Bilapka (Alt.), '20 Samuel Thomas (Alt.), '20 Derek Steele (Alt.), '19 Jeff Gowan, Planning Director Charity Landry, Recording Secretary
Trustees of the Trust Funds.....	Edmund Gleason, Chair, '19 Demetra Bergeron, Secretary, '19 Cindy Ronning, '20



Board of Selectmen

Harold Lynde, Chair, '19
William McDevitt, Vice Chair, '20

6 Village Green
Pelham, NH 03076

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

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

Selectmen;
Doug Viger, '20
Amy Spencer, '19
Heather Forde, '21

On Behalf of the Pelham Board of Selectmen we thank you for your continued support.

We also want to recognize the dedication of numerous, unpaid volunteers in many capacities and to our Town employees who are there in an emergency, provide security and protection of the town, offer numerous recreational and educational programs for toddlers to seniors, register your vehicles, record the numerous events throughout our town, assure fair treatment of taxpayers and property owners, do the behind the scene work to maintain the final resting places of our loved ones, manage the Town business and much more.

The Town's tax rate was within a cent of last year's rate and yet were able to pay for improved climate control and upgraded heating system in Town Hall fueled by lower cost and more efficient natural gas.

In 2018 the Town approved a five-year collective bargaining agreement with our police union, the hiring of four new firefighters/EMTs, expansion of elderly exemptions and a traffic solution for the junctions of Sherburne Road and Mammoth Rd and Marsh Rd. and Mammoth Rd. primarily funded by a federal Congestion Mitigation Air Quality (CMAQ) grant.

The Town has made significant progress on three major infrastructure projects.

1. Willow Street Bridge. The installation of a new 100ft span bridge will be done this year. Every effort will be made to minimize traffic disruption during the old bridge removal and new bridge installation.
2. Abbott Bridge Bypass. This project is critical to the protection of Abbott Bridge from the foundation scouring effects of turbulent flood water and high flow rates. The solution is the installation of a second bridge on the west side of Abbott Bridge. The engineering work for this project is complete which now allows the Town to move forward to the construction phase. Towards that end you will be asked to approve funding for the construction phase in the 2019 Town Meeting warrant. 80% of the cost will be refunded by the State to the Town.
3. CMAQ project. This project will lead to the design and construction of the most effective solution to the traffic movement problems at the two intersections mentioned above. We are in the initial phase of this project having selected an engineering firm to represent the Town. We are hopeful to be able to go out for bid on this project by the end of the year and complete construction in 2021.

In 2018 we reached the one-thousand-acre mark in conservation land acquisition using a combination of a \$3,000,000 land acquisition funding approved by the Town in 2004 and current use revenue. With the Town's approval of an additional \$1,500,000 bond for conservation land acquisition we will continue to preserve valuable open space in Pelham.

As we head into 2019, we will continue on a path of responsible budgeting and near completion of major Town projects including the Abbott bridge bypass, CMAQ grant project and, finally, a highway garage.

Respectfully,

Harold (Hal) Lynde, chairman Pelham Board of Selectmen



Town Clerk/ Tax Collector

Department Head:
Dorothy Marsden
Town Clerk/Tax Collector

Linda Newcomb,
Deputy Town Clerk/
Tax Collector

6 Village Green
Pelham, NH 03076

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

Website:
www.pelhamweb.com/town-clerk-tax-collector

Business Hours:

8AM to 4PM

Monday, Wednesday, Thursday & Friday

11AM to 7PM

Tuesday

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 1 and December 1, tax bills are due

TOWN OF PELHAM, NH TOWN CLERK/TAX COLLECTOR ANNUAL REPORT - 2018

Dorothy A. Marsden, Town Clerk/Tax Collector
Linda Y. Newcomb, Deputy Town Clerk/Tax Collector
Regina M. Malloy, Clerk
Kelly L. Salois, Clerk

I am pleased to present the Annual Report for the Fiscal Year 2018 for the Town Clerk/Tax Collector's Office. This department is responsible for the collection of property taxes, boat and motor vehicle registrations, vital (birth/marriage/death/divorce) records administration, dog licensing, hunting and fishing licenses, voter registration, as well as conducting Town and State Elections as governed by the laws of the State of New Hampshire.

FY2018 was another extremely busy year for our department. Motor Vehicle transactions continue to comprise the "bulk" of our everyday operations for staff. We continue to have a great response with our EB2Gov program, which is our online service for renewal of motor vehicles, dog licensing renewals, vital records applications and property tax payments. This service can be accessed by a link on our Town webpage, www.pelhamweb.com/townclerk/taxcollector. Pelham is a one-check town. A single check made out to the Town of Pelham covers both the Town and State fees for vehicle registration, with the State portion being transferred electronically. We accept credit cards at the counter; however there is a fee of 2.79% incurred with this service. Cash and check is still an acceptable form of payment. Residents are encouraged to have their current registrations or their courtesy reminder notices with them when renewing in person. To renew through the mail, enclose a self-addressed, stamped envelope with a check and the renewal notice. Registrations which are not simple renewals – new vehicles, transfers, ownership changes – must be completed in person at Town Hall. We installed signature pads to each station in October. This allows our Customers to sign the signature pad which alleviates signing of all their registrations and title applications. This saves time for them and us. Our office hours are: M,W,TH & F- 8:00 a.m. – 4:00 p.m. TUES – 11 a.m. – 7 p.m.

Dogs must be licensed by April 30th of each year (RSA 466:1). Pelham currently has 2,550 licensed dogs. A late fee of \$1 per month is charged beginning June 1st for each unlicensed dog. Any dog still unlicensed after June 20th will be issued a civil forfeiture fine of \$25.00 in accordance with RSA 466:13.

Property taxes are issued semi-annually and are due in July and December. Online payment options include ACH and Credit Card. At the counter we accept Cash, Check or Credit Cards.

The success of the Town Clerk/Tax Collector Department is directly attributed to my fantastic staff. They do an outstanding job for each and every customer who appears at our office. Their vast knowledge that is required of the motor vehicle procedures, and of the New Hampshire laws that pertain to our office, can sometimes be overwhelming, but these dedicated employees greet our customers with a smile while striving to make the resident's transactions as quick and easy as possible. They are highly appreciated for their dedication and friendliness to serving the public, accuracy and hard work which helps to make the department a success. It is a great team effort and I cannot thank them enough for all that they do.

Finally, I would like to thank the Board of Selectmen, the Town Administrator and the many dedicated town employees for their continued support throughout the year.

Respectfully Submitted,

Dorothy A. Marsden, Town Clerk



To Pelham Dog Owners

**2019 DOG LICENSES ARE NOW BEING ISSUED AT THE TOWN CLERK'S OFFICE.
PROOF OF RABIES VACCINATION IS REQUIRED.**

**PLEASE STOP BY, MAIL OR USE E-REG AT:
Pelhamweb.com/town-clerk-tax-collector**

6.50 SPAYED OR NEUTERED

\$9.00 IF UNALTERED

\$2.00 FOR SENIORS 1ST DOG

**ENCLOSE A STAMPED SELF-ADDRESSED ENVELOPE IF REGISTERING BY MAIL
OFFICE HOURS MON, WED, THURS, FRI 8:00AM – 4:00PM**

TUES 11:00AM – 7:00PM

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





**Town
Administrator**

Brian McCarthy
6 Village Green
Pelham, N H 03076

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

Website:
www.pelhamweb.com/town-administrator
Email: bmccarthy@pelhamweb.com

The results of the Town meeting in March were positive and it is a sign that our citizens continue to support our infrastructure and operational needs. All of the approved warrant articles and budgets will continue to improve the Town's efficiency and provide the highest level of service to all of our citizens in the years to come. The 2019 Town warrant will contain several projects that will need your support. Please take time to review the voter's guide and if you have any question about any of the warrant articles, please feel free to contact me at my office.

The first installation of natural gas (Liberty Utilities) was completed. The Municipal Complex (Town Hall, Police Department, Fire Departments and the Library) have transitioned over from oil to natural gas. Since that time, we have already seen a significant cost savings and we anticipate this cost savings to be greater in 2019. The conversion to natural gas from oil will result in an increased energy efficiency and reduce our operating costs.

The Willow Street Bridge Project is expected to commence in the springtime and be completed by September/October of 2019. Although the bridge replacement will cause a significant traffic inconvenience for several months, this will be the first step in our efforts to help reduce flooding in the downtown area's (Windham Road, Main Street, Old Bridge Street and Willow Street) and construct a bridge that will be an improvement for vehicle and pedestrian traffic. The next bridge tentatively scheduled for replacement (2022) will be the Abbott Bridge on Old Bridge Street. The actual stone bridge will not be renovated however a piped culvert will be created before the bridge to improve the flow of water when the water level rises. There will be a warrant article on the 2019 ballot to cover the cost of this bridge replacement along with matching grant funds from the State of New Hampshire to offset the Town's portion of the costs. The Gionet Bridge (Main Street) will be replaced in 2023 and the State of New Hampshire will incur the entire cost of that bridge replacement cost.

Our next project commencing in 2019 will be the construction of the Highway Department/Transfer Station building. In the coming year, our goal is to combine both Departments into a Department of Public Works (DPW) consisting of two divisions; Highway and Transfer Divisions. The building will house all of our Highway and Transfer Departments equipment, vehicles, office space and employee's. The building will be located on the current Highway Department property and the office trailers will be returned to the manufacturer. The new building will allow the Town to better preserve our equipment (vehicles, plowing equipment) and create a location out of the elements for our Highway personnel to repair and maintain our equipment. This will allow the Town to reduce repair costs and increase response times for calls for service.

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

Respectfully Submitted,

Brian McCarthy,
Town Administrator



OFFICIAL BALLOT
ANNUAL TOWN MEETING
 TOWN OF
PELHAM, NEW HAMPSHIRE
 March 13, 2018

Dorothy A. Anderson
 TOWN CLERK

INSTRUCTIONS TO VOTERS

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

TOWN OFFICES

Selectmen
 THREE YEARS Vote for not more than ONE
HEATHER FORDE 1050
 (WRITE-IN)

Moderator
 TWO YEARS Vote for not more than ONE
PHILIP R. CURRIER 1109
 (WRITE-IN)

Budget Committee
 THREE YEARS Vote for not more than THREE
MEG BRESSETTE 956
DAVID CRONIN 947
 (WRITE-IN) *Amber Capone* 21
 (WRITE-IN)
 (WRITE-IN)

Budget Committee
 TWO YEARS Vote for not more than ONE
 (WRITE-IN)

Budget Committee
 ONE YEAR Vote for not more than ONE
 (WRITE-IN)

Cemetery Trustee
 THREE YEARS Vote for not more than TWO
NATE BOUTWELL 1020
DAVID PROVENCAL 959
 (WRITE-IN)
 (WRITE-IN)

Library Trustee
 THREE YEARS Vote for not more than ONE
JENNIFER MASLANEK 1049
 (WRITE-IN)

Trustee of Trust Funds
 THREE YEARS Vote for not more than ONE
 (WRITE-IN)

Planning Board
 THREE YEARS ^{Vote for not more than TWO}
BRUCE M. BILAPKA 327
BLAKE CLARK 562
ROGER J. MONTBLEAU 589
JOSEPH PASSAMONTE 495
 (WRITE-IN)
 (WRITE-IN)

Supervisor of the Checklist
 SIX YEARS Vote for not more than ONE
LAURIE A. HOGAN 1020
 (WRITE-IN)

TOWN WARRANT ARTICLES

Article 2 – Zoning Amendment
 Are you in favor of the adoption of Amendment No. 1 as proposed by the Pelham Planning Board for the amendment to the Pelham Zoning Ordinance, Article IX, *Elderly Housing*. This amendment adds the following requirement to section 307-51, *Requirements for complex*:

G. Each Elderly Housing complex shall provide not less than 10% of the buildable land (as described in 307-52) as open space for use by the residents for outside social and/or recreational purposes and shall be independent from the small areas of land located between units and those areas required for buffer(s). (Recommended by the Planning Board).

1143 YES
 204 NO

Article 3 – Conservation Bond
 Shall the Town vote to raise and appropriate the sum of one million five hundred thousand dollars (\$1,500,000.00) (gross budget) to purchase land and easements for conservation purposes; and to authorize the Board of Selectmen to issue bonds or notes in compliance with provisions of the Municipal Finance Act (RSA 33:1 et seq., as amended); provided, however, that notwithstanding anything herein to the contrary, the Town shall not issue more than one million dollars (\$1,000,000.00) of bonds or notes in any one calendar year; to authorize the Selectmen to issue and negotiate such bonds or notes and to determine the rate of interest thereon and the maturity and other terms thereof, and to take any other action they deem appropriate to effectuate the sale and/or issuance of said bonds or notes; and additionally to raise and appropriate the sum of fifteen thousand dollars (\$15,000.00) for the first year's interest and costs. Land or property interests to be purchased with bond proceeds shall be acquired in the name of the Town by the Conservation Commission, subject to the approval of the Selectmen, pursuant to RSA 36-A:4. (Recommended by Selectmen) (Recommended by Budget Committee) (3/5 Vote Required).
 932 YES
 424 NO

Article 4 – Town Operating Budget
 Shall the Town vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth herein totaling Fifteen Million, Six-Hundred and Twenty-Seven Thousand, and One Hundred and Sixty-Three Dollars (\$15,627,163)?

**ARTICLE 4 CONTINUED ON
 BACK OF BALLOT**



ARTICLE 4 CONTINUED

Should this article be defeated, the default budget shall be Fifteen Million, Three-Hundred and Thirty-Two Thousand and Five-Hundred and Fifty-Two Dollars (\$15,332,552) which is the same as last year with certain adjustments required by previous action of the Town or by law; or the governing body may hold one special meeting in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Majority Vote Required).

915 YES
419 NO

Article 5 – Keno Article

Shall the Town vote to allow the operation of keno games within the Town of Pelham? (Submitted without Recommendation).

817 YES
521 NO

Article 6 – The Discontinuance of a Public Roadway (Old County Road)

Shall the Town vote to discontinue completely as a public roadway that portion of Old County Road at the southeastern-most lot line shared by Map 33/Lot 2-61 (19 Old County Road) and 33/2-61-1 (Town of Pelham), approximately 1,700 feet from Old County Road's intersection with NH Route 128 (Mammoth Road)? (Recommended by the Board of Selectmen) (Majority vote required).

989 YES
392 NO

Article 7 – The Discontinuance of Capitol Reserve & Expendable Trust Funds

Shall the Town vote to discontinue the following Town Capital Reserve Funds (CRF) and Expendable Trust Funds (ETF) with said funds and accrued interest to date of withdrawal, to be transferred to the Town's General Fund? This is a Special Warrant Article.

Name of Fund	Date Established	Amount to General Fund
Ambulance CFR	1991	\$0.00
Muldoon Park Private ETF	1996	\$102.00
Muldoon Park Public ETF	1996	\$83.00
Raymond Park Private	1996	\$5.00
Conservation Easement ETF	1995	\$0.00

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

1178 YES
169 NO

Article 8 – Municipal Building Boiler Replacement Project

To see if the town will raise and appropriate the amount of Six-Hundred and Sixty Thousand dollars (\$660,000) for the purpose of replacing the existing boiler system at the Municipal Building (Town Hall) with energy saving equipment (Natural Gas Boiler) and life safety equipment (Fire Suppression System) and to authorize the Selectmen to expend Two-Hundred and Sixty-Thousand dollars (\$260,000) from the Unassigned Fund Balance to offset the cost of the project; further, to authorize the Selectmen to enter into a ten (10)-year lease agreement for the remaining \$400,000. This agreement contains a non-appropriation clause. This is a Special Warrant Article. (Recommended by the Board of Selectmen) (Majority vote required).

983 YES
358 NO

Article 9 – Police Collective Bargaining Agreement (Contract)

Shall the Town vote to approve cost items included in the five (5) year collective bargaining agreement ratified by the Board of Selectmen and the Pelham Police, Local 3657 of the American Federation of State, County and Municipal Employees which calls for the following increases and benefits and to further raise and appropriate the sum of (\$73,747) to fund the first year of this agreement, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels? This is a Special Warrant Article.

Year	Cost	Accumulated Cost
2018	\$73,747	\$73,747
2019	\$89,606	\$163,353
2020	\$53,248	\$216,601
2021	\$31,016	\$247,617
2022*	\$31,389	\$278,633

*Including 3 months of 2023.

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

1018 YES
338 NO

Article 10 – Forestry Committee

Shall the Town vote to raise and appropriate the sum of thirty-six thousand three hundred dollars (\$36,300) for the purpose of forest management, stewardship (signage, trail building, maps, parking, etc.) security, public education and other costs associated with the maintenance and care of town forest land? Said funds to come from the Forest Maintenance Fund. Funds which represents revenue produced by timber harvesting. No amount to be raised through taxation. This is a non-lapsing appropriation per RSA 32:7 and shall not lapse until 12/31/2023 or until project is completed. (This is a Special Warrant Article) (Recommended by the Selectmen) (Recommended by the Budget Committee).

1139 YES
214 NO

Article 11 – Highway Block Grant

Shall the Town vote to raise and appropriate the sum of Three Hundred and Twenty-One Thousand, Five Hundred and Eighty-Three Dollars (\$321,583) for repair, maintenance and upgrading of Town roads, to be offset by the State Highway Grant? This will be a non-lapsing account per RSA 32:7, IV. No money to be raised by taxation. (Recommended by the Board of Selectmen) (Recommended by the Budget Committee).

1245 YES
110 NO

Article 12 – Staffing for Adequate Fire and Emergency Response (SAFER) Firefighter Grant

Shall the Town vote to accept a Federal Emergency Management (FEMA) grant, if awarded, for the purpose of hiring 4 fulltime firefighters. This 3-year FEMA/SAFER grant would cover 75% of the firefighters usual annual cost for the first year, 75% of the firefighters usual annual cost for the second year and 35% of the firefighters usual annual cost for the third year. After the completion of the grant programs 3 years the town would be responsible for the costs of retaining the firefighters. Further, to raise and appropriate \$92,297 for the first-year costs. In future years, the amounts below will be included in the town's operating budget and the default budget.

CONTINUED ON NEXT BALLOT



OFFICIAL BALLOT
ANNUAL TOWN MEETING
 TOWN OF
PELHAM, NEW HAMPSHIRE
 March 13, 2018

Dorothy A. Maissen
 TOWN CLERK

TOWN WARRANT
ARTICLES CONTINUED

ARTICLE 12 CONTINUED

First year of grant costs to the town	\$92,297
Second year of grant costs to the town	\$92,297
Third year of grant costs to the town	\$239,970
Yearly cost to the town after the grant ends	\$369,185

Note: This expenditure is contingent upon the approval of the (SAFER) grant. (Recommended by the Board of Selectmen) (Recommended by the Budget Committee).

882 YES
 474 NO

Article 13 – Highway Building Capital Reserve Fund

Shall the Town vote to raise and appropriate the sum of three Hundred-Thousand Dollars (\$300,000) to be placed into the Highway Department Maintenance Capital Reserve Fund previously established for the purpose of constructing a highway maintenance facility to house office and equipment with the Board of Selectmen as agents to expend with one public hearing. (Recommended by the Board of Selectmen) (Recommended by the Budget Committee).

929 YES
 402 NO

Article 14 – Sale of Town Owned Property

Shall the Town vote to authorize the Board of Selectmen to sell certain Town owned property shown on Map 22 lot 8-146, approximately a 0.098-acre parcel located off of 7 Greenwood Terrace, to Mr. and Mrs. Carver for the sum of three-thousand eight hundred dollars (\$3,800) with the proceeds from the sale to be deposited into the Conservation Fund? Said property will be sold by the Town on such terms and conditions as the Selectmen deem prudent with cost of survey and land transfer to be borne by the purchaser. (Recommended by the Board of Selectmen).

1123 YES
 235 NO

Article 15 – Appoint a Town Treasurer

Shall the Town vote to change the office of Town Treasurer from an elected position to an appointed position in accordance with RSA 41:26-e? Such appointment shall be made in accordance with RSA 669:17-d by the Board of Selectmen. Such appointment shall be made in writing and shall include the compensation to be paid. If approved, the person holding the elected office shall continue to hold such office until the next annual Town election following the vote to discontinue this elected office. (Recommended by the Board of Selectmen).

845 YES
 488 NO

Article 16 – Congestion Mitigation Air Quality (CMAQ) Grant (Sherburne/Mammoth & Mammoth & Marsh Roads)

Shall the Town vote to raise and appropriate the sum of two-million dollars (\$2,000,000) to install intersection control devices 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 one million-two hundred thousand dollars (\$1,200,000) and to be partially offset with exaction fees on deposit of one-hundred and thirty-thousand (\$130,000) dollars and to authorize the Selectmen to expend not more than six-hundred and seventy-thousand dollars (\$670,000) from the Unassigned Fund Balance to offset the remaining cost of the project. This will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until December 31, 2023. This is a Special Warrant Article. (Recommended by the Board of Selectmen) (Recommended by the Budget Committee).

987 YES
 359 NO

Article 17 – Elderly Exemption

Shall the Town vote to modify the provisions of RSA 72:39-a for an elderly exemption from property tax in the Town of Pelham, based on assessed value, for qualified taxpayers as follows: for a person 65 years of age up to and including 74 years of age, \$70,000; for persons 75 years of age up to and including 79 years of age, \$100,000; and for persons 80 years of age and over, \$130,000. To qualify, the person must meet the requirements of State Law as designated in RSA 72:39-a and 72:39-b. In addition, a qualifying taxpayer must have a net annual income of not more than \$35,000 if single, or if married, a combined net annual income of not more than \$45,000, and own assets, excluding the value of the person's residence, of not more than \$130,000. (Recommended by the Board of Selectmen).

1066 YES
 287 NO

Article 18 – Citizen Petition

Shall the citizens of Pelham vote to discontinue the undeveloped portion of Gibson Road, so-called, from Jeremy Hill Road, between Tax Map 13, lot 3-168, known as 96 Jeremy Hill Road, and Tax Map 13, Lot 3-167, known as 30 Jeremy Hill Road, for a distance of eight-hundred feet (800'), pursuant to the provisions of RSA 231:43? (Not Recommended by the Board of Selectmen)

393 YES
 954 NO

Respectfully Submitted,

Dorothy A. Maissen,
 Town Clerk



Town of Pelham

The State of New Hampshire

2018 Town Deliberative Session Minutes





**TOWN OF PELHAM
DELIBERATIVE SESSION
SHERBURNE HALL
PELHAM MUNICIPAL BUILDING
FEBRUARY 6, 2018**

The Town Moderator, Philip Currier, opened the Deliberative Session of the 2018 Town Meeting at 7:00 p.m. at the Sherburne Hall in the Pelham Municipal Building on Tuesday, February 6, 2018. He explained that this session shall consist of explanation, discussion and debate of warrant articles numbered 3 through 18. Article 2 is a Zoning Amendment and cannot be discussed or amended this evening. The Planning Board held public hearings previously to discuss this article. He then explained that warrant articles 3 through 18 may be amended subject to the following limitations: (a) warrant articles, the wording of which is prescribed by law shall not be amended and (b) warrant articles that are amended shall be placed on the official ballot for a final vote on the main motion, as amended. The second session of our Annual Town Meeting will be held at Pelham High School, 85 Marsh Road, on Tuesday, March 13, 2018 between the hours of 7:00 a.m. and 8:00 p.m. to vote by official ballot to choose all necessary Town Officials for the ensuing year and to vote on all warrant articles numbered 2 through 18. Mr. Currier then called the 2018 Deliberative Meeting to order. He asked Heather Forde to lead in the Pledge of Allegiance. He then proceeded to introduce the Town Administrator, Brian McCarthy; The Selectmen Chairman, Douglas Viger; Vice Chairman, Hal Lynde; Paul Leonard; Amy Spencer and William McDevitt; Assistant Town Moderator, Jim Hogan; Town Clerk, Dorothy Marsden, Deputy Town Clerk, Linda Newcomb; Budget Committee Chairman, Dave Cate; Vice Chairman, Michael Bailey; Finance Director, Dan Ramgopaul and Town Counsel, Atty John Ratigan.

The second session of our Annual Town Meeting will be held at Pelham High School, 85 Marsh Road, on Tuesday, March 13, 2018 between the hours of 7:00 a.m. and 8:00 p.m. to vote by ballot to choose all necessary Town Officials for the ensuing year and to vote on all warrant articles numbered 2 through 18.

Article 2 – Zoning Amendment

Are you in favor of the adoption of Amendment No. 1 as proposed by the Pelham Planning Board for the amendment to the Pelham Zoning Ordinance, Article IX, *Elderly Housing*. This amendment adds the following requirement to section 307-51, *Requirements for complex*:

G. Each Elderly Housing complex shall provide not less than 10% of the buildable land (as described in 307-52) as open space for use by the residents for outside social and/or recreational purposes and shall be independent from the small areas of land located between units and those areas required for buffer(s). (Recommended by the Planning Board).

Article 3 – Conservation Bond

Shall the Town vote to raise and appropriate the sum of one million five hundred thousand dollars (\$1,500,000.00) (gross budget) to purchase land and easements for conservation purposes, and to authorize the Board of Selectmen to issue bonds or notes in compliance with provisions of the Municipal Finance Act (RSA 33:1 et seq., as amended); provided, however, that notwithstanding anything herein to the contrary, the Town shall not issue more than one million dollars (\$1,000,000.00) of bonds or notes in any one calendar year; to authorize the Selectmen to issue and negotiate such bonds or notes and to determine the rate of interest thereon and the maturity and other terms thereof, and to take any other action they deem appropriate to effectuate the sale and/or issuance of said bonds or notes; and additionally to raise and appropriate the sum of fifteen thousand dollars (\$15,000.00) for the first year's interest and costs. Land or property interests to be purchased with bond proceeds shall be acquired in the name of the Town by the Conservation Commission, subject to the approval of the Selectmen, pursuant to RSA 36-A:4. (Recommended by Selectmen) (Recommended by Budget Committee) (3/5 Vote Required). Paul Gagnon, Chairman of the Conservation Committee, explained that the last time voters were asked to approve money for the group was fourteen years ago. He said that the money is almost out. There is still land to be protected and we would like to continue our efforts. Funds would be borrowed as needed, not all at one time. Selectman, William McDevitt spoke saying that there is no impact to taxpayer. He also said that this is a terrific plan which works real well and improves open space in the community. I direct the Clerk to place Article 3 on the official ballot to be voted on at the next session of this meeting on March 13, 2018.



Article 4 – Town Operating Budget

Shall the Town vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth herein totaling Fifteen Million, Six-Hundred and Twenty-Seven Thousand, and One Hundred and Sixty-Three Dollars (\$15,627,163)? Should this article be defeated, the default budget shall be Fifteen Million, Three-Hundred and Thirty-Two Thousand and Five-Hundred and Fifty-Two Dollars (\$15,332,552) which is the same as last year with certain adjustments required by previous action of the Town or by law; or the governing body may hold one special meeting in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Majority Vote Required). I direct the Clerk to place Article 4 on the official ballot to be voted on at the next session of this meeting on March 13, 2018.

Department	Selectmen	Budcom
	2018 Approved	2018 Approved
Assessor	\$ 184,802	\$ 184,802
Budget Committee	\$ 162	\$ 162
Cable Department	\$ 131,392	\$ 131,392
Cemetery	\$ 145,196	\$ 145,196
Conservation Committee	\$ 3,947	\$ 3,947
Debt Service Interest	\$ 118,780	\$ 118,780
Debt Service Principal	\$ 648,815	\$ 735,672
Elections	\$ 19,631	\$ 19,631
Emergency Management	\$ 8,548	\$ 8,548
Fire Department	\$ 2,178,295	\$ 2,178,295
Health Officer	\$ 45,766	\$ 45,766
Health Services	\$ 73,500	\$ 73,500
Highway Maintenance	\$ 1,514,510	\$ 1,535,062
Human Services	\$ 88,040	\$ 93,040
Insurance	\$ 2,426,881	\$ 2,377,365
Legal	\$ 87,500	\$ 87,500
Library	\$ 422,391	\$ 420,402
Parks & Recreation	\$ 233,615	\$ 233,615
Planning Dept	\$ 384,507	\$ 390,287
Police Department	\$ 2,755,256	\$ 2,755,256
Retirement	\$ 1,674,851	\$ 1,674,850
Selectmen	\$ 477,526	\$ 477,526
Senior Center	\$ 122,872	\$ 122,872
Town Buildings	\$ 823,326	\$ 824,166
Town Celebrations	\$ 9,260	\$ 9,260
Town Clerk	\$ 233,902	\$ 233,902
Transfer	\$ 731,122	\$ 731,122
Treasurer	\$ 15,176	\$ 15,176
Trust Funds	\$ 70	\$ 70
		\$ -
Total	\$ 15,559,639	\$ 15,627,163



A motion was made by Dave Cate to Restrict Reconsideration on Articles 3 and 4.

Article 5 – Keno Article

Shall the Town vote to allow the operation of keno games within the Town of Pelham? (Submitted without Recommendation). Selectman, Paul Leonard spoke saying that the State of New Hampshire approved the issuance of Keno licenses to pouring establishments which would apply to establishments that serve alcohol. He also stated that if this passed, it would become a sharing revenue for the Town and would be strictly governed by the State of New Hampshire. Whatever comes in to the Town for Keno revenue, Pelham would get a portion of that and it is strictly governed by the State. I direct the Clerk to place Article 5 on the official ballot to be voted on at the next session of this meeting on March 13, 2018.

Article 6 – The Discontinuance of a Public Roadway (Old County Road)

Shall the Town vote to discontinue completely as a public roadway that portion of Old County Road at the southeastern-most lot line shared by Map 33/Lot 2-61 (19 Old County Road) and 33/2-61-1 (Town of Pelham), approximately 1,700 feet from Old County Road’s intersection with NH Route 128 (Mammoth Road)? (Recommended by the Board of Selectmen) (Majority vote required). I direct the Clerk to place Article 6 on the official ballot to be voted on at the next session of this meeting on March 13, 2018.

Article 7 – The Discontinuance of Capitol Reserve & Expendable Trust Funds

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

<u>Name of Fund</u>	<u>Date Established</u>	<u>Amount to General Fund</u>
Ambulance CFR	1991	\$0.00
Muldoon Park Private ETF	1996	\$102.00
Muldoon Park Public ETF	1996	\$83.00
Raymond Park Private	1996	\$5.00
Conservation Easement ETF	1995	\$0.00

(Recommended by the Board of Selectmen). (Recommended by the Trustees of the Trust Funds). I direct the Clerk to place Article 7 on the official ballot to be voted on at the next session of this meeting on March 13, 2018.

Article 8 – Municipal Building Boiler Replacement Project

To see if the town will raise and appropriate the amount of Six-Hundred and Sixty Thousand dollars (\$660,000) for the purpose of replacing the existing boiler system at the Municipal Building (Town Hall) with energy saving equipment (Natural Gas Boiler) and life safety equipment (Fire Suppression System) and to authorize the Selectmen to expend Two-Hundred and Sixty-Thousand dollars (\$260,000) from the Unassigned Fund Balance to offset the cost of the project; further, to authorize the Selectmen to enter into a ten (10)-year lease agreement for the remaining \$400,000. This agreement contains a non-appropriation clause. This is a Special Warrant Article. (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Majority vote required). Selectman, Doug Viger spoke saying that the boiler in this municipal building which houses the Town offices and Police Station was updated back in 1974 when it was a school. It is currently burning 25 gallons an hour when it is operational. There is one single circulator pump that heats the water for the entire building and it is currently leaking pretty badly right now. It is not an off the shelf pump so it would have to be sent out to be rebuilt. Part of the upgrade is to change the boiler to Natural Gas and also upgrade some zones which would have multiple pumps to allow the building to operate more efficiently. Town Administrator, Brian McCarthy spoke saying that he spoke with our heating specialist today and they can’t rebuild the bearing system. We would have to get a newer bearing system setup which would be about five to seven thousand dollars which is money he doesn’t really want to spend. He said that he is hoping to bandaid this problem until



hopefully making it to Town vote so we can get this system replaced. I direct the Clerk to place Article 8 on the official ballot to be voted on at the next session of this meeting on March 13, 2018.

Article 9 – Police Collective Bargaining Agreement (Contract)

Shall the Town vote to approve cost items included in the five (5) year collective bargaining agreement ratified by the Board of Selectmen and the Pelham Police, Local 3657 of the American Federation of State, County and Municipal Employees which calls for the following increases and benefits and to further raise and appropriate the sum of (\$73,747) to fund the first year of this agreement, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels? This is a Special Warrant Article. Town Administrator, Brian McCarthy stated that this contract was negotiated by himself, Chief Roark and the union representative for the Police. Chief Roark did a salary survey for other departments in the State with similar size and population. He said that we are on the lower end of salaries compared to other Towns similar to us. This pay scale would put them a little closer even though it is not at the top but would let us keep our officers. This is a great contract and a fair contract. The Police Department has an established a standard of excellence from law enforcement agencies throughout the country. Pelham Police Department received an accreditation which is very hard to get. Chief Roark spoke saying that we were able to negotiate something within a spending limit. He also said that if anybody has a question about the contract or accreditation to call him at the Police Department or send an email and he would be more than happy to sit down or talk.

Year	Cost	Accumulated Cost
2018	\$73,747	\$73,747
2019	\$89,606	\$163,353
2020	\$53,248	\$216,601
2021	\$31,016	\$247,617
2022*	\$31,389	\$278,633

*Including 3 months of 2023.

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

I direct the Clerk to place Article 9 on the official ballot to be voted on at the next session of this meeting on March 13, 2018.

A motion was made by Dave Cate to Restrict Reconsideration on Articles 5 through 9.

Article 10 – Forestry Committee

Shall the Town vote to raise and appropriate the sum of thirty-six thousand three hundred dollars (\$36,300) for the purpose of forest management, stewardship (signage, trail building, maps, parking, etc.) security, public education and other costs associated with the maintenance and care of town forest land? Said funds to come from the Forest Maintenance Fund. Funds which represents revenue produced by timber harvesting. No amount to be raised through taxation. This is a non-lapsing appropriation per RSA 32:7 and shall not lapse until 12/31/2023 or until project is completed. (This is a Special Warrant Article) (Recommended by the Selectmen) (Recommended by the Budget Committee). Selectmen Bill McDevitt spoke saying that the Forestry Committee has been operating under a terrific plan which works real well and improves open space in the community. There is also no cost to taxpayers. Paul Gagnon, member of the Conservation Commission and the Forestry Committee explained that the last time voters were asked to approve money for the group was fourteen years ago. He said our money is almost out but our energy is not. He also explained that there is still land to be protected and that they would like to continue the efforts. I direct the Clerk to place Article 10 on the official ballot to be voted on at the next session of this meeting on March 13, 2018.

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



Article 11 – Highway Block Grant

Shall the Town vote to raise and appropriate the sum of Three Hundred and Twenty-One Thousand, Five Hundred and Eighty-Three Dollars (\$321,583) for repair, maintenance and upgrading of Town roads, to be offset by the State Highway Grant? This will be a non-lapsing account per RSA 32:7, IV. No money to be raised by taxation. (Recommended by the Board of Selectmen) (Recommended by the Budget Committee). Selectman, Paul Leonard stated that this is a grant from the State. It is funded by state gasoline taxes. The Town uses the funds to improve Town roads. This has no impact on local property taxes. I direct the Clerk to place Article 11 on the official ballot to be voted on at the next session of this meeting on March 13, 2018.

Article 12 – Staffing for Adequate Fire and Emergency Response (SAFER) Firefighter Grant

Shall the Town vote to accept a Federal Emergency Management (FEMA) grant, if awarded, for the purpose of hiring 4 fulltime firefighters. This 3-year FEMA/SAFER grant would cover 75% of the firefighters usual annual cost for the first year, 75% of the firefighters usual annual cost for the second year and 35% of the firefighters usual annual cost for the third year. After the completion of the grant programs 3 years the town would be responsible for the costs of retaining the firefighters. Further, to raise and appropriate \$92,297 for the first-year costs. In future years, the amounts below will be included in the town’s operating budget and the default budget.

First year of grant costs to the town	\$92,297
Second year of grant costs to the town	\$92,297
Third year of grant costs to the town	\$239,970
Yearly cost to the town after the grant ends	\$369,185

Note: This expenditure is contingent upon the approval of the (SAFER) grant.
(Recommended by the Board of Selectmen) (Recommended by the Budget Committee).

Selectman, Paul Leonard spoke in regards to the Fire Chief and Deputy Fire Chief coming before the Board of Selectmen with all the information. He said they were sent back two or three times to get numbers, response time, what the demands are on the Fire Department, etc. He explained there was a lot of leg work that went into this warrant article. Deputy Fire Chief, Paul Leischner spoke saying that this a safety grant for increasing and maintaining firefighter staffing. He said the Department has long operated with four fulltime firefighters and about 10 on-call firefighters. There has been a dramatic increase in calls. They went from 1100 calls a year in 2008 to about 1500 calls a year now with half the number of on-call firefighters than we once had and the same amount of people working full time. I direct the Clerk to place Article 12 on the official ballot to be voted on at the next session of this meeting on March 13, 2018.

Article 13 – Highway Building Capital Reserve Fund

Shall the Town vote to raise and appropriate the sum of three Hundred-Thousand Dollars (\$300,000) to be placed into the Highway Department Maintenance Capital Reserve Fund previously established for the purpose of constructing a highway maintenance facility to house office and equipment with the Board of Selectmen as agents to expend with one public hearing. (Recommended by the Board of Selectmen) (Recommended by the Budget Committee). Town Administrator, Brian McCarthy stated that they are trying to raise money to construct a building to house the Highway Department and Transfer Station offices all in one. He also said that all of the equipment is kept outside in the elements which causes the plows and equipment to deteriorate at a much faster rate which obviously costs the Town money. The goal is to create a building that will be able to house our equipment and offices all in one. I direct the Clerk to place Article 13 on the official ballot to be voted on at the next session of this meeting on March 13, 2018.

Article 14 – Sale of Town Owned Property

Shall the Town vote to authorize the Board of Selectmen to sell certain Town owned property shown on Map 22 lot 8-146, approximately a 0.098-acre parcel located off of 7 Greenwood Terrace, to Mr. and Mrs. Carver for the sum of three-thousand eight hundred dollars (\$3,800) with the proceeds from the sale to be deposited into the Conservation Fund?



Said property will be sold by the Town on such terms and conditions as the Selectmen deem prudent with cost of survey and land transfer to be borne by the purchaser. (Recommended by the Board of Selectmen).

Town Administrator, Brian McCarthy spoke saying that they have a Citizen with leach field and septic system issues so they asked if they could buy this small piece of property from the Town that abuts the Senior Center so that they can expand their system to accommodate their house. I direct the Clerk to place Article 14 on the official ballot to be voted on at the next session of this meeting on March 13, 2018.

A motion was made by Bill Scanzani to Restrict Reconsideration on Articles 10 through 14.

Article 15 – Appoint a Town Treasurer

Shall the Town vote to change the office of Town Treasurer from an elected position to an appointed position in accordance with RSA 41:26-e? Such appointment shall be made in accordance with RSA 669:17-d by the Board of Selectmen. Such appointment shall be made in writing and shall include the compensation to be paid. If approved, the person holding the elected office shall continue to hold such office until the next annual Town election following the vote to discontinue this elected office. (Recommended by the Board of Selectmen). The Selectmen recognize this currently elected position regularly handles and invests millions of dollars of Town funds. Whenever the current Town Treasurer decides to resign or retire, this would allow, if approved, the Board of Selectmen to interview and appoint a qualified person. Charlene Takesian, Town Treasurer spoke saying that she is the current Town Treasurer and there is no problem with changing the position from Elected to Appointed as far as she is concerned. She feels that with the increase in revenue that this needs to be a fulltime position. I direct the Clerk to place Article 15 on the official ballot to be voted on at the next session of this meeting on March 13, 2018.

Town Moderator, Philip Currier took over for the last three warrant articles.

Article 16 – Congestion Mitigation Air Quality (CMAQ) Grant (Sherburne/Mammoth & Mammoth & Marsh Roads)

Shall the Town vote to raise and appropriate the sum of two-million dollars (\$2,000,000) to install intersection control devices 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 one million-two hundred thousand dollars (\$1,200,000) and to be partially offset with exaction fees on deposit of one-hundred and thirty-thousand (\$130,000) dollars and to authorize the Selectmen to expend not more than six-hundred and seventy-thousand dollars (\$670,000) from the Unassigned Fund Balance to offset the remaining cost of the project. This will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until December 31, 2023. This is a Special Warrant Article. (Recommended by the Board of Selectmen) (Recommended by the Budget Committee). The Selectmen proposed the following amendment to this Article. It was moved and seconded to amend Article 16. The amendment was to add the wording “not more than” after the word expend and before six-hundred and seventy-thousand dollars in the second sentence of the warrant article. Selectman, Doug Viger spoke on the amendment saying that we have been awarded 1.2 million dollars in a grant for these intersections; however, traffic studies have not been conducted yet so we are authorized by the State and by the writers of the grant to allow us to change the intersection control devices because we don’t know what the traffic studies will come back as. It could be a roundabout and traffic lights or 2 traffic lights. We are not exactly sure. With our unassigned fund balance we do have the money available to offset the total cost of this project. Selectman, Hal Lynde stated that Sherburne Road/Mammoth Road intersection has been a problem for years and we have been trying to work with the State to get it taken care of. Sherburne Road and Mammoth Road are both State roads and therefore the State’s responsibility; however, it has gotten so bad that traffic is backed up a half mile and we have been posting police officers to help direct traffic at our cost. These roads are on the State’s 10 year plan scheduled for 2028. In the meantime we would need to have police officers for the traffic problem until then. It would be to our benefit to handle the project and get it moving upfront. We would save the cost of the police officers and improve traffic flow. He also noted that the Marsh Road/Mammoth Road intersection is not even on the State’s list yet. Chairman of the Budget Committee, Dave Cate offered a friendly amendment to remove the wording (Recommended by the Board of Selectmen) at the end of this article. He said the reason is so that the Budget Committee can discuss the figure of \$670,000 because it was not part of what they recommended. It will be discussed on Thursday, February 8th after the School Deliberative Session. It was recommended at the meeting to put the wording



back at the end of this article. There was much discussion on the reasons why this is a great warrant article. The amendment was adopted. I direct the Clerk to place Article 16 on the official ballot to be voted on at the next session of this meeting on March 13, 2018.

Article 17 – Elderly Exemption

Shall the Town vote to modify the provisions of RSA 72:39-a for an elderly exemption from property tax in the Town of Pelham, based on assessed value, for qualified taxpayers as follows: for a person 65 years of age up to and including 74 years of age, \$70,000; for persons 75 years of age up to and including 79 years of age, \$100,000; and for persons 80 years of age and over, \$130,000. To qualify, the person must meet the requirements of State Law as designated in RSA 72:39-a and 72:39-b. In addition, a qualifying taxpayer must have a net annual income of not more than \$35,000 if single, or if married, a combined net annual income of not more than \$45,000, and own assets, excluding the value of the person's residence, of not more than \$130,000. (Recommended by the Board of Selectmen). Selectman, William McDevitt stated that the way this article is worded is required by Statute. He explained that a number of years ago we adopted a very generous elderly exemption and it began to appear as too generous. About four or five years ago we adopted a less generous elderly exemption amount. Then two years ago there was a petition warrant article that was presented and it became apparent that it was not generous enough so we had to do something so that we could keep low income low asset seniors in their homes. This article has been constructed so that it puts us in the middle of surrounding communities. I direct the Clerk to place Article 17 on the official ballot to be voted on at the next session of this meeting on March 13, 2018.

A motion was made by Bill Scanzani to Restrict Reconsideration on Articles 15, 16 and 17.

Article 18 – Citizen Petition

Shall the citizens of Pelham vote to discontinue Gibson Road, so-called, between the present terminus of the existing Class VI portion of Gibson Road, which provides access to the location of a former State fire tower and the Jeremy Hill Natural Area, and Jeremy Hill Road between Tax Map 13, lot 3-68, known as 96 Jeremy Hill Road, and Tax Map 3, Lot 3-167, known as 30 Jeremy Hill Road, between Tax Map 13, lot 3-168, known as 96 Jeremy Hill Road, and Tax Map 13, Lot 3-167, known as 30 Jeremy Hill Road, pursuant to the provisions of RSA 231:43?

Scott Jacques made an amendment and it was seconded to clarify the language in this Article. The Article would read "Shall the citizens of Pelham vote to discontinue the undeveloped portion of Gibson Road, so called, from Jeremy Hill Road, between Tax Map 13, Lot 3-168, known as 96 Jeremy Hill Road, and Tax Map 13, Lot 3-167, known as 30 Jeremy Hill Road, for a distance of eighty hundred feet (800'), pursuant to the provisions of RSA 231:43?"

He explained that there is a steep hillside that runs along his property and he is concerned that eventually off roaders would flip over and get hurt. Selectman, Doug Viger spoke saying that the Selectmen did not take a position on this article because of the wording and it was a petition warrant article. He explained that if you discontinue it, as proposed, the Town has an easement to pass over that portion of land which already belongs to the abutters. He said we would be giving up our right to pass over and it would be gone forever. The Selectmen did not take a position because they had considerable discussion at the meeting that they found the original petition was confusing. At the end of this meeting they would hold a meeting whether to recommend it, not recommend it or submitted without recommendation.

There was much discussion about keeping this Class 6 road open. The amendment was adopted. John Picard made a amendment to add the words "gates and bars" after the word discontinue in the first sentence of the article. He explained that this amendment was to change the purpose. Attorney John Ratigan was asked by Selectman, William McDevitt if we can change a petition warrant article to its original wording. He answered saying that this meeting doesn't have the authority to adopt that. Right now the road is a Class 6 road and it is already closed subject to gates and bars already. The warrant article proposes to discontinue the road. State law says that when you have a petition warrant article you can't change the purpose. This would be an amendment to seek to change the purpose because it no longer creates discontinuance of the roadway if the voters adopted it. So the article can't be presented. He said the



real way to approach the article is to vote against it. John Picard withdrew his amendment. I direct the Clerk to place Article 18, as amended, on the official ballot to be voted on at the next session of this meeting on March 13, 2018.

Town Moderator, Philip Currier thanked everyone who helped out for this Deliberative Session; the Cable Crew, Supervisors of the Checklist, Town Clerk's Office, Police Officers and Assistant Town Moderator.

The Deliberative Session was adjourned at 8:45 p.m.

Respectfully Submitted,

Dorothy A. Marsden
Dorothy A. Marsden

Town Clerk



OFFICIAL BALLOT FOR
PELHAM
DEMOCRATIC
STATE PRIMARY ELECTION
September 11, 2018

Wm. Gardner
SECRETARY OF STATE

INSTRUCTIONS TO VOTERS

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

For Governor
Vote for not more than 1

Molly Kelly 415

Steve Marchand 125

WRITE-IN

For Representative in Congress
Vote for not more than 1

Ann McLane Kuster 503

WRITE-IN

For Executive Councilor
Vote for not more than 1

Joe Pace 476

WRITE-IN

For State Senator
Vote for not more than 1

Richard J. O'Shaughnessy 476

WRITE-IN

For State Representatives
Vote for not more than 11

Paul Moriarty 375

Lana Paliy 379

Robert S. Sherman 376

Alejandro Urrutia 356

Barbara A. Blue 396

Nancy Brucker 390

Michael R. Drouin 345

Krysten Evans 411

David Hennessey 383

Grace Kennedy 411

Hal Lynde 418

WRITE-IN

For Sheriff
Vote for not more than 1

JAMES HARDY 89 WRITE-IN

For County Attorney
Vote for not more than 1

Michael Conlon 462

WRITE-IN

For County Treasurer
Vote for not more than 1

William Bryk 455

WRITE-IN

For Register of Deeds
Vote for not more than 1

WRITE-IN

For Register of Probate
Vote for not more than 1

Elizabeth Ropp 462

WRITE-IN

For County Commissioner
Vote for not more than 1

Paul G. Bergeron 460

WRITE-IN

Respectfully Submitted,
Doreen A. Gardner,
Town Clerk



INSTRUCTIONS TO VOTERS

OFFICIAL BALLOT FOR PELHAM GENERAL ELECTION NOVEMBER 6, 2018

SECRETARY OF STATE



- 1. To Vote. Completely fill in the oval to the right of your choice. For each office vote for not more than the number of candidates stated in the sentence: "Vote for not more than ____." If you vote for more than the stated number of candidates, your vote for that office will not be counted.
2. To Vote by Write-In. To vote for a person whose name is not printed on the ballot, write in the name of the person in the "write-in" space. Completely fill in the oval to the right of your choice.

Table with 5 columns: Offices, Libertarian and Other Candidates, Republican Candidates, Democratic Candidates, Write-in Candidates. Rows include Governor, Representative in Congress, Executive Councilor, State Senator, State Representatives, Sheriff, County Attorney, County Treasurer, Register of Deeds, Register of Probate, and County Commissioner.



2018 CONSTITUTIONAL AMENDMENT QUESTIONS

Constitutional Amendments Proposed by the 2018 General Court

- 1. "Are you in favor of amending article 8 of the first part of the constitution to read as follows:
 [Art.] 8. [Accountability of Magistrates and Officers; Public's Right to Know.] All power residing originally in, and being derived from, the people, all the magistrates and officers of government are their substitutes and agents, and at all times accountable to them. Government; therefore, should be open, accessible, accountable and responsive. To that end, the public's right of access to governmental proceedings and records shall not be unreasonably restricted. The public also has a right to an orderly, lawful, and accountable government. Therefore, any individual taxpayer eligible to vote in the State, shall have standing to petition the Superior Court to declare whether the State or political subdivision in which the taxpayer resides has spent, or has approved spending, public funds in violation of a law, ordinance, or constitutional provision. In such a case, the taxpayer shall not have to demonstrate that his or her personal rights were impaired or prejudiced beyond his or her status as a taxpayer. However, this right shall not apply when the challenged governmental action is the subject of a judicial or administrative decision from which there is a right of appeal by statute or otherwise by the parties to that proceeding."
 (Passed by the N.H. House 309 Yes 9 No; Passed by State Senate 22 Yes 2 No) CACR 15 Yes ⁴¹⁶⁹ No ⁸⁰³

- 2. "Are you in favor of amending the first part of the constitution by inserting after article 2-a a new article to read as follows:
 [Art.] 2-b. [Right to Privacy.] An individual's right to live free from governmental intrusion in private or personal information is natural, essential, and inherent."
 (Passed by the N.H. House 235 Yes 96 No; Passed by State Senate 15 Yes 9 No) CACR 16 Yes ⁴²⁵⁸ No ⁸¹⁸

Respectfully Submitted,
Dorothy A. Marsden
Town Clerk



New Hampshire
Department of
Revenue Administration

MS-61

Tax Collector's Report

For the period beginning and ending

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

Instructions

Cover Page

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

For Assistance Please Contact:

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

ENTITY'S INFORMATION

Municipality: County: Report Year:

PREPARER'S INFORMATION

First Name Last Name

Street No. Street Name Phone Number

Email (optional)



New Hampshire
Department of
Revenue Administration

MS-61

Debits					
Uncollected Taxes Beginning of Year	Account	Levy for Year of this Report	Prior Levies (Please Specify Years)		
			Year: 2017	Year:	Year:
Property Taxes	3110		\$782,342.38		
Resident Taxes	3180				
Land Use Change Taxes	3120		\$65,275.00		
Yield Taxes	3185				
Excavation Tax	3187				
Other Taxes	3189				
Property Tax Credit Balance		(\$250,237.39)			
Other Tax or Charges Credit Balance					

Taxes Committed This Year	Account	Levy for Year of this Report	Prior Levies	
			2017	
Property Taxes	3110	\$37,584,724.00		
Resident Taxes	3180			
Land Use Change Taxes	3120	\$88,500.00	\$129,688.00	
Yield Taxes	3185	\$4,235.56		
Excavation Tax	3187			
Other Taxes	3189			

Overpayment Refunds	Account	Levy for Year of this Report	Prior Levies		
			2017		
Property Taxes	3110	\$22,200.63			
Resident Taxes	3180				
Land Use Change Taxes	3120				
Yield Taxes	3185				
Excavation Tax	3187				
Interest and Penalties on Delinquent Taxes	3190	\$15,215.72	\$44,931.22		
Interest and Penalties on Resident Taxes	3190				
Total Debits		\$37,464,638.52	\$1,022,236.60	\$0.00	\$0.00



New Hampshire
Department of
Revenue Administration

MS-61

Credits				
Remitted to Treasurer	Levy for Year of this Report	2017	Prior Levies	
Property Taxes	\$36,411,496.52	\$541,389.44		
Resident Taxes				
Land Use Change Taxes	\$76,310.00	\$172,623.00		
Yield Taxes	\$3,034.49			
Interest (Include Lien Conversion)	\$15,215.72	\$42,105.22		
Penalties		\$2,826.00		
Excavation Tax				
Other Taxes				
Conversion to Lien (Principal Only)		\$261,936.94		
<div style="border: 1px solid black; width: 300px; height: 15px; margin-bottom: 5px;"></div>				
Discounts Allowed				

Abatements Made	Levy for Year of this Report	2017	Prior Levies	
Property Taxes	\$4,851.00	\$1,356.00		
Resident Taxes				
Land Use Change Taxes				
Yield Taxes				
Excavation Tax				
Other Taxes				
<div style="border: 1px solid black; width: 300px; height: 15px; margin-bottom: 5px;"></div>				
Current Levy Deeded	\$4,118.00			



New Hampshire
 Department of
 Revenue Administration

MS-61

Uncollected Taxes - End of Year # 1080	Levy for Year of this Report	2017	Prior Levies	
Property Taxes	\$961,880.14			
Resident Taxes				
Land Use Change Taxes	\$12,190.00			
Yield Taxes	\$1,201.07			
Excavation Tax				
Other Taxes				
Property Tax Credit Balance	(\$25,658.42)			
Other Tax or Charges Credit Balance				
Total Credits	\$37,464,638.52	\$1,022,236.60	\$0.00	\$0.00

For DRA Use Only	
Total Uncollected Taxes (Account #1080 - All Years)	\$949,612.79
Total Unredeemed Liens (Account #1110 - All Years)	\$248,022.86



MS-61

Lien Summary

Summary of Debits

	Last Year's Levy	Prior Levies (Please Specify Years)		
		Year: 2016	Year: 2015	Year: 2014
Unredeemed Liens Balance - Beginning of Year		\$193,720.30	\$104,916.79	\$1,552.55
Liens Executed During Fiscal Year	\$282,348.49			
Interest & Costs Collected (After Lien Execution)	\$6,917.82	\$22,561.08	\$28,768.27	\$235.59
REFUND	\$2,909.08			
Total Debits	\$292,175.39	\$216,281.38	\$133,685.06	\$1,788.14

Summary of Credits

	Last Year's Levy	Prior Levies		
		2016	2015	2014
Redemptions	\$98,467.14	\$108,022.91	\$84,601.10	\$302.33
Interest & Costs Collected (After Lien Execution) #3190	\$6,917.82	\$22,561.08	\$28,768.27	\$235.59
Abatements of Unredeemed Liens	\$24,194.28			
Liens Deeded to Municipality	\$8,897.23	\$8,670.01	\$4,269.35	
Unredeemed Liens Balance - End of Year #1110	\$153,698.92	\$77,027.38	\$16,046.34	\$1,250.22
Total Credits	\$292,175.39	\$216,281.38	\$133,685.06	\$1,788.14

For DRA Use Only	
Total Uncollected Taxes (Account #1080 - All Years)	\$949,612.79
Total Unredeemed Liens (Account #1110 -All Years)	\$248,022.86



New Hampshire
Department of
Revenue Administration

MS-61

PELHAM (359)

1. CERTIFY THIS FORM

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

Preparer's First Name

Preparer's Last Name

Date

DOROTHY

MARSDEN

Jan 7, 2019

2. SAVE AND EMAIL THIS FORM

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

3. PRINT, SIGN, AND UPLOAD THIS FORM

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

PREPARER'S CERTIFICATION

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

Dorothy A. Marsden - Tax Collector
Preparer's Signature and Title



STATEMENT OF TOWN CLERK ACCOUNTS
2018

RECEIPTS

Motor Vehicle Permits	\$3,295,583.34
Dog Licenses, Penalties	21,147.00
Municipal Agent Fees	59,739.00
Title Fees	7,880.00
Vital Statistics	7,682.00
Hunt/Fish Licenses	6,599.50
UCC'S	4,665.00
Boat Fees	11,201.20
Miscellaneous	<u>3,688.74</u>
TOTAL	\$3,418,185.78

REMITTED TO TREASURER \$3,418,185.78

Motor Vehicle Permits Issued:	20,616
Dog Licenses Issued:	2,550

Respectfully Submitted,

Dorothy A. Marsden
Dorothy A. Marsden,
Town Clerk/Tax Collector



RESIDENT BIRTH REPORT

01/01/2018- 12/31/2018

--PELHAM--

Child's Name	Date of Birth	Place of Birth	Father's/Partner's Name	Mother's Name
NNAMERENWA, GIFTY IJEOMA	01/01/18	NASHUA, NH	NNAMERENWA, IFEANYI	NNAMERENWA, GIFTY
DEMAS, BENJAMIN DAVID	02/02/18	MANCHESTER,NH	DEMAS, CHRISTOPHER	DEMAS, MONICA
COTE-PAQUETTE, NATHAN JOHN	02/22/18	MANCHESTER,NH	COTE, CASEY	PAQUETTE, EMILY
PHILLIPS, HARRISON SCOTT	02/25/18	DERRY, NH	PHILLIPS, NOAH	PHILLIPS, ANGELA
CLARE, JANELLE IRENE	03/03/18	NASHUA, NH	CLARE, DAVID	CRONIN, PATRICIA
CRISPIN, LYLA ROSE	03/06/18	NASHUA, NH		FERREIRA, KASSANDRA
TUCARELLA, QUINN ALEXANDRIA	03/07/18	MANCHESTER,NH	TUCARELLA, DANIEL	TUCARELLA, MALLORY
PEGLOW, ROSALIE GRACE	03/07/18	NASHUA, NH	PEGLOW, JOEL	PEGLOW, REBECCA
RAINHA, JACK ANTONIO	04/15/18	NASHUA, NH	RAINHA, JASON	RAINHA, RACHEL
LAFRANCE, HAYDEN MARIE	04/24/18	DERRY, NH	LAFRANCE,CHRISTOPHER	LAFRANCE, JULIANN
BRASSARD, ARLEN HENRY	04/25/18	MILFORD, NH	BRASSARD, DUSTIN	BRASSARD, WENDY
WAITT JR, CHALRES PETER	05/31/18	NASHUA, NH	WAITT SR, CHARLES	WAITT, LINDSAY
DE SOUZA, LEVI RUBINO	06/09/18	NASHUA, NH	DE SOUZA, RAPHAEL	DE SOUZA, CHRISTINE
GHIA, JULIANA BARBARA	06/17/18	NASHUA, NH	GHIA, MATTHEW	GHIA, MUTITA
LEE, BRIDGETTE MARIE	06/29/18	DERRY, NH	LEE, MICHAEL	LEE, KATIE
MILLER, WYATT AIDEN	07/27/18	NASHUA, NH	MILLER, RYAN	MILLER, STEVEE
LAFRENIERE, CARTER ALFRED	07/31/18	DERRY, NH	LAFRENIERE JR, ALFRED	LAFRENIERE, LISA
MONACO, MARY CATHERINE	08/19/18	NASHUA, NH	MONACO, ANDREW	MONACO, JAYNA
IANNOTTI, AMARIAH RAE	08/22/18	NASHUA, NH	IANNOTTI, ERNEST	IANNOTTI, EMILY
MILINAZZO, NATALIE BELLE	08/31/18	NASHUA, NH	MILINAZZO JR, DANIEL	MILINAZZO, ASHLEY
MARGOLYCZ, AURORA ANN	08/31/18	MANCHESTER,NH	MARGOLYCZ, IAN	MARGOLYCZ, KERIANNE
PEREIRA, ROXY MARIE-ROSE	09/26/18	NASHUA, NH		GILLIS, RACHEL
CARTER, AUDREY GRACE	09/28/18	NASHUA, NH	CARTER JR, FRED	CARTER, BRIANNA
APITZ, SKYLER ANN	10/06/18	NASHUA, NH	APITZ, WILLIAM	MARTINO, BRITTNEY
LEBBOS, ZAIDEN JEREMIAH	10/27/18	NASHUA, NH	LEBBOS, WASSIM	LEBBOS, KERRYLYNN
CHASSE, EVERETT ATREYU	10/29/18	NASHUA, NH	CHASSE, JONATHAN	CHASSE, STEPHANIE
AURIEMMA, LUCAS CHRISTOPHER	11/14/18	MANCHESTER,NH	AURIEMMA, CHRISTOPHER	AURIEMMA, NICOLE
THIBODEAU, JASON ANDRE	11/15/18	NASHUA, NH	THIBODEAU, MARC-ANDRE	PLANTE, ELISSA
CARDOSO, OWEN MELO	12/03/18	NASHUA, NH	CARDOSO, NICHOLAS	HASLOCK, JENNIFER
MERCIER, LOLA DON	12/05/18	NASHUA, NH	MERCIER JR, RICHARD	ST JEAN, ASHLEY
MASTERTSON, HARPER LEE	12/13/18	NASHUA, NH	MASTERTSON, JOSHUA	MASTERTSON, HEATHER
SCHNEIDER, LILJA GRACE	12/13/18	NASHUA, NH	SCHNEIDER, GARRETT	MASEDUCA, AIMEE
SABELLA, ROCCO VINCENZO	12/29/18	NASHUA, NH	SABELLA, JOHNVINCENT	SABELLA, LAUREN



RESIDENT DEATH REPORT
01/01/2018-12/31/2018
--PELHAM--

Name of Deceased	Date of Death	Place of Death	Father's Name	Mother's Maiden Name
HANSON, PAUL	1/6/2018	NASHUA	HANSON, HERMAN	BUTTERFIELD, SHIRLEY
LAMPREY, SHARON	1/13/2018	MERRIMACK	BIENVENUE, ERNEST	LAVOIE, ELIZABETH
SAUVIGNE, THOMAS	1/30/2018	NASHUA	SAUVIGNE, LEONARD	LANNAN, KERI
SNOW, CLARA	1/31/2018	PELHAM	SPEED, FRED	SMITH EDNA
MATTHEWS, JOANNA	1/31/2018	PELHAM	NEE, GEORGE	MEDICO, ROSE
LORENZO, BEVERLY	2/7/2018	PELHAM	MCGRATH, JAMES	MCNIFF, HELEN
BUTLER, RICHARD	2/15/2018	WINDHAM	BUTLER, HEBER	LEBLANC, EVELYN
BERGERON, CAROL	2/22/2018	MERRIMACK	POMONA, FRANK	LAMARCHE, LEONA
DONOVAN, PAUL	2/28/2018	PELHAM	DONOVAN, FRANCIS	LEEMAN, YVONNE
WALKER JR, MICHAEL	3/14/2018	MERRIMACK	WALKER SR, MICHAEL	LUNDBERG, PHYLLIS
SOULE, PAUL	3/16/2018	PELHAM	SOULE, LOUIS	HAMILTON, RITA
LANDRY BERTHA	3/17/2018	PELHAM	LANDRY, LUDGER	ELLENWOOD, EDNA
LEMAY, ROGER	3/24/2018	HUDSON	LEMAY, OVILA	DELORGES, YVONNE
GIOIA, JOHN	4/3/2018	PELHAM	GIOIA, FRANCIS	THOMAS, CAROL
SCHWEIDA, ROBERT	04/16/18	PELHAM	SCHWEIDA, CHARLES	HAMPSON, MARGARET
GUAY, RITA	04/17/18	WINDHAM	LAHEY, EDWARD	CORRIGAN, ROSE
LAPIERRE, ROSE	04/23/18	DERRY	BROUSSEAU, JOSEPH	LANDRY, JEANNETTE
GOODWIN, KRISTINE	04/28/18	PELHAM	MADSEN, SVEND	CASTLE, ALICE
KOCH, STEPHEN	05/06/18	PELHAM	KOCH, RICHARD	FITZGERALD, JANICE
THIBEAULT, LEO	05/17/18	PELHAM	THIBEAULT, ALFRED	MARTINEAU, ALBERTINE
HORNBECK, DONALD	05/18/18	PELHAM	HORNBECK, HAROLD	LANE, MILDRED
LEE, JOSEPH	05/20/18	PELHAM	LEE JR, JOSEPH	INGLE, EDITH
MORIN, ROBIN	05/27/18	PELHAM	MORIN, DONALD	BENOIT, CLAIRE
EVANS, TERESA	05/28/18	PELHAM	JONES, EDWARD	RIESS, ROSEMARY
CROOK, LESLIE	06/05/18	PELHAM	RISCHER, RAYMOND	DORAN, CLAIRE
FOSTER, MARION	06/09/18	NASHUA	FREDERICK, ROMEO	HATHAWAY, GERTRUDE
GAUVIN, TRUE	06/14/18	MANCHESTER	THURSTON, DONALD	GRANT, HARRIETTE
GREENWOOD, JAMES	06/22/18	PELHAM	GREENWOOD, EDWARD	ST ONGE, YVONNE
WHOLEY, DIANE	07/01/18	PELHAM	GENDREAU, PAUL	CHANDONNET, PAULINE
WOJCIK, DANIELLE	07/05/18	HAMPTON	LAROCHE, DAVID	GODDARD, LINDA
NICKERSON, WALTER	07/11/18	PELHAM	NICKERSON, LESTER	COOLEY, ANNA
HULSE III, WILLIAM	07/25/18	PELHAM	HULSE JR, WILLIAM	LOWE, MARJORIE
BETANCUR, NICHOLAS	07/30/18	PELHAM	BETANCUR, GABRIEL	HOOD, TRACI
JARVIS, MAUREEN	09/01/18	PELHAM	JARVIS, THOMAS	KROM, AILEEN
JOZOKOS, SUSAN	09/01/18	PELHAM	DUFFETT, EDWARD	SULLIVAN, PATRICIA



RESIDENT DEATH REPORT
01/01/2018-12/31/2018
--PELHAM--

Name of Deceased	Date of Death	Place of Death	Father's Name	Mother's Maiden Name
HAMOR, ROBERT	09/02/18	TILTON	HAMOR, GEORGE	BANKS, BARBARA
GEREKOS, POLYCHRONIS	9/15/18	MERRIMACK	GEREKOS, EVANGELOS	HALVATZI, ATHINA
FLANDERS, ROBERT	9/16/18	PELHAM	FLANDERS, CHARLES	HUNT, HELENA
WILSON, MARY	9/19/18	PELHAM	MCGOVERN, FRANCIS	DONAHUE, RITA
BLACK, RICHARD	9/30/18	PELHAM	BLACK, RICHARD	COLYER, ELLEN
EDWARDS, ROBERT	10/8/18	PELHAM	EDWARDS, ROBERT	BOUTWELL, GLENNIE
GORDON SR, ANTHONY	10/12/18	PELHAM	GRANOZIO, ANTONIO	BERTUCELLI, GIOVANNI
GUERNON, DOROTHY	10/21/18	PELHAM	FRECHETTE, RAOUL	GILBERT, EMILIANNA
JACQUES, ANNETTE	10/25/18	PELHAM	SCORIELLO, MICHAEL	FANARA, ANNA
LANGTON, CYNTHIA	10/28/18	PELHAM	CALLAHAN, GEORGE	MURPHY, LILLIAN
GIORDANO, RICHARD	10/28/18	PELHAM	GIORDANO, SALVATORE	YERARDI, MARY
THOMPSON, JOYCE	10/29/18	PELHAM	MORIARTY, RICHARD	HOLLAND, HAZEL
LECLAIR, RAYMOND	11/19/18	PELHAM	LECLAIR, JOSEPH	MANSON, ALMA
LLOYD, STEPHEN	11/20/18	PELHAM	LLOYD, CLIFFORD	MOSCA, ISABELLA
BRIDE JR, JAMES	11/21/18	MERRIMACK	BRIDE SR, JAMES	FORTIN, VIRGINIA
CHOWDHRY, ASIMA	11/25/18	PELHAM	JAVED, IMTIAZ	JAVED, KHUSHOOD
SANDALL, WILLIAM	12/8/18	PELHAM	SANDALL, WILLIAM	TREGLIA, BARBARA
JANDREAU, GILFORD	12/23/18	PELHAM	JANDREAU, ALFRED	OAKES, MARIE
BEDARD, THERESE	12/27/18	PELHAM	DIONNE, JOSEPH	ST LAURENT, AGNES



RESIDENT MARRIAGE REPORT
01/01/2018-12/31/2018
PELHAM

Name	Residence	Name	Residence	Place Of Marriage	Date
CHASSE, JONATHAN A	PELHAM, NH	STUDLEY, STEPHANIE M	PELHAM, NH	PELHAM	2/23/2018
KONDEL, KRISTOPHER J	PELHAM, NH	ROONEY, JILL A	PELHAM, NH	PELHAM	4/6/2018
MAIMONE, JAMES D	METHUEN, MA	COX, BRIDGET T	PELHAM, NH	MEREDITH	4/7/2018
MURPHY, BETHANY S	PELHAM, NH	BOISSONNEAULT, NOAH J	PELHAM, NH	HART'S LOCATION	5/5/2018
MARGOLYCZ, IAN M	SALEM, NH	KELLY, KERIANNE M	PELHAM, NH	PELHAM	5/8/2018
HORNE, ROBERT D	PELHAM, NH	DOWNING, HEATHER M	PELHAM, NH	PELHAM	5/26/2018
CARDOSO, NICHOLAS M	PELHAM, NH	HASLOCK, JENNIFER E	PELHAM, NH	PELHAM	5/27/2018
LAFRENIERE JR, ALFRED T	PELHAM, NH	SZETTELLA, LISA L	PELHAM, NH	PELHAM	6/2/2018
VALERAS, STEPHANOS D	PELHAM, NH	KILOSKI, AMY K	PELHAM, NH	NASHUA	6/2/2018
BATTEY, CHRISTOPHER D	DEERING, NH	MELO, ASHLEY	PELHAM, NH	NEW BOSTON	6/3/2018
SHAFFER, EVAN M	PELHAM, NH	MACDONALD, MEGAN E	PELHAM, NH	BEDFORD	6/15/2018
CROWLEY, JACOB S	PELHAM, NH	RILEY, KALEY A	PELHAM, NH	ATKINSON	6/15/2018
LIMERICK III, THOMAS F	PELHAM, NH	PUCCI, SALLY A	WESTERLY, RI	NEWBURY	6/22/2018
STEELE, DEREK C	PELHAM, NH	NATALE, KIMBERLY A	PELHAM, NH	LACONIA	6/23/2018
DARISSE, AMBER M	PELHAM, NH	JONES, MATTHEW T	DRACUT, MA	AMHERST	7/13/2018
FARLEY, KEVIN M	PELHAM, NH	PIKE, MEGAN E	PELHAM, NH	PELHAM	7/14/2018
RONDEAU, NICOLE C	PELHAM, NH	MERCIER, JEFFREY D	PELHAM, NH	LINCOLN	8/25/2018
SAYEGH, TARA M	PELHAM, NH	FITZGERALD, LOREN D	PELHAM, NH	PELHAM	9/15/2018
DUPUIS, DEREK M	PELHAM, NH	NOTINI, EMMA M	PELHAM, NH	FREEDOM	9/15/2018
PAYNE, JASON E	PELHAM, NH	ACHEY, MELISSA	PELHAM, NH	HART'S LOCATION	10/4/2018
DEMERS, REBECCA L	PELHAM, NH	PAQUETTE, ADAM J	PELHAM, NH	DERRY	10/5/2018
LANE, JONATHAN H	PELHAM, NH	FRASER, STEPHANIE L	PELHAM, NH	HENNIKER	10/7/2018
DENSMORE, FARRAHA L	PELHAM, NH	KAYO, JEFFREY W	PELHAM, NH	PELHAM	10/16/2018
MCGRATH, DENIS F	PELHAM, NH	TURCOTTE, KIMBERLEY A	PELHAM, NH	PORTSMOUTH	11/3/2018
KING, MEGAN K	PELHAM, NH	COLE, ANDREW E	PELHAM, NH	NORTH CONWAY	11/10/2018
SZMYT, ANDREW	PELHAM, NH	LEMIEUX, KERRI A	PELHAM, NH	SALEM	11/29/2018



Treasurer

Treasurer:
Charlene Takesian

Selectmen’s Office
6 Village Green
Pelham, NH 03076

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

Email:
treasurer@pelhamweb.com

Town of Pelham NH
Reconciled Cash Account Balances
As of Dec 31, 2018

General Fund Accounts:	
General Fund Checking	\$ 278,896.92
Ambulance Clearing	12,726.31
Auto Registration Clearing	62,100.68
Lacrosse Account	1,500.00
Petty Cash	900.00
Escrow Accounts:	
Planning Dept Escrow	\$ 284,348.19
Road Bonds Escrow	232,742.85
General Fund Investments:	
Enterprise Bank-ICS Investment	\$ 18,135,285.21
Enterprise Bank-CD	207,911.85
Bank of New England-CD	150,223.20
Washington Savings-Money Market	1,023,260.12
Santander-Money Market	505,264.00
New Hampshire Deposit Investment Pool	25,350.18
Other Funds:	
Firearm License Fees	\$ 465.06
Village Green Tree Fund	5,411.08
Drug Forfeiture Account	6,970.77
Sherburne/Mammoth Intersection improvements	205,045.79
Total:	\$ 21,138,402.21

Respectfully submitted:

Charlene F. Takesian
Treasurer
Town of Pelham, NH

These Balances are Unaudited



TOWN OF PELHAM, NEW HAMPSHIRE

Management Letter

For the Year Ended December 31, 2017



TABLE OF CONTENTS

	<u>PAGE</u>
INTRODUCTORY LETTER	1
 <u>STATUS OF PRIOR YEAR RECOMMENDATIONS:</u>	
1. Consider Performing Periodic Internal Audits of All Departments	3
2. Reconcile Estimated Local Revenues to Final MS-434	3
3. Resolve Inactive Road Bonds and Planning Escrows	4
4. Improve Encumbrance Procedures	4
5. Improve Impact Fee Accounting and Reporting	4
 <u>CURRENT YEAR RECOMMENDATION:</u>	
6. Improve Reconciliation of General Ledger Year End Balances	5



To the Board of Selectmen
Town of Pelham, New Hampshire

In planning and performing our audit of the basic financial statements of the Town of Pelham, New Hampshire, as of and for the year ended December 31, 2017, in accordance with auditing standards generally accepted in the United States of America, we considered the Town's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control over financial reporting.

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

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

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



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

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

Melanson Heath

September 5, 2018



STATUS OF PRIOR YEAR RECOMMENDATIONS:

1. Consider Performing Periodic Internal Audits of All Departments

Prior Year Issue:

In the prior year, we recommended the Town consider performing periodic internal audits of departments that collect receipts to ensure compliance with the Town's established cash receipts policy.

Current Year Status:

The Town did not perform internal audits in 2017.

Further Action Needed:

We continue to recommend the Town perform periodic internal audits of departments that collect Town receipts. This will help to ensure that departments are complying with the Town's established policies and may reduce the likelihood of errors and/or fraud occurring and remaining undetected.

Town's Response:

Policies were implemented, and we have implemented quarterly internal audits in FY 2018. This issue was resolved.

2. Reconcile Estimated Local Revenues to Final MS-434

Prior Year Issue:

In the prior year, we recommended the Town ensure the estimated local revenues reported in the Town's general fund revenue ledger agree with the final MS-434 report.

Current Year Status:

This issue was not addressed in 2017.

Further Action Needed:

We continue to recommend the Town ensure that the local revenue estimates recorded in the general ledger be adjusted to agree with the final MS-434 report. This will help to ensure that local revenue variances are accurately reported in the general ledger.

Town's Response:

This issue is currently being addressed. We expect to resolve this issue by the end of December 2018.



3. Resolve Inactive Road Bonds and Planning Escrows

Prior Year Issue:

In the prior year, we recommended the Planning Department refund inactive road bonds and research inactive planning escrow deposits.

Current Year Status:

This issue was not addressed in 2017.

Further Action Needed:

We continue to recommend the Town consult with legal counsel concerning the future treatment of inactive road bonds. Furthermore, we recommend the Planning Department refund inactive planning escrows and continue to research the remaining inactive accounts.

Town's Response:

This issue is currently being addressed. We expect to resolve this issue by the end of December 2018.

4. Improve Encumbrance Procedures

Prior Year Issue:

In the prior year, we recommended the Town improve encumbrance procedures.

Current Year Status:

This issue was not addressed in 2017.

Further Action Needed:

We continue to recommend the Town only encumber funds for known current obligations which are supported by an appropriate open purchase order, contract, or invoice. This will improve accountability over encumbrances and compliance with NH RSA 32:7. Additionally, we recommend the Town ensure all encumbrances are formally approved by the Board of Selectmen.

Town's Response:

This issue is currently being addressed. We expect to resolve this issue by the end of December 2018.

5. Improve Impact Fee Accounting and Reporting

Prior Year Issue:

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

Current Year Status:

The Senior Recreation Impact Fee fund no longer has a deficit balance as of December 31, 2017. However, all other issues were not addressed in 2017.



Additionally, we noted in the current year the Planning Department did not track disbursements to the Pelham School District on their school impact fee tracking spreadsheet, therefore, the ending balance did not agree to the general ledger.

Furthermore, we noted that all impact fee tracking spreadsheets did not include expiration dates for each impact fee collected.

Further Action Needed:

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

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

Town's Response:

This issue is currently being addressed. We expect to resolve this issue by the end of December 2018.

CURRENT YEAR RECOMMENDATION:

6. Improve Reconciliation of General Ledger Year End Balances

The Town's unadjusted general ledger balances included numerous errors as of December 31, 2017. Consequently, numerous adjusting journal entries were required to correct these balances.

We recommend the Town improve the reconciliation of general ledger year end balances as follows:

- The due to school balance at year end should agree to the current school year assessment less all payments made during the year. The Town did not record the 2017-2018 assessment to the general ledger in 2017, which caused the due to school balance as of December 31, 2017 to be incorrect.
- The reserve for inventories balance should be adjusted at year end to agree to the corresponding asset balance.
- The reserve for encumbrances balance should be adjusted at year end to agree to the encumbrance total formally approved by the Board of Selectmen.



- The current use accounts receivable balance should agree to the balance per the Tax Collector's MS-61 and Accounts Receivable Uncollected List as of December 31, 2017. The Finance Director prepared a receivable reconciliation as of December 31, 2017, however, the amount included for the current use accounts receivable balance did not agree to the Tax Collector's MS-61. Therefore, the receivable reconciliation did not correctly show there was a variance between the general ledger and the MS-61. The Finance Director should prepare the reconciliation and the Tax Collector should review the reconciliation to ensure it does not include such errors.
- The due to and due from balances between all funds should net to zero at year-end (with the exception of any balances due to/from the trust funds and library since these balances and activity are not maintained in the Town's general ledger).
- The reserve elderly liens balance should be adjusted at year-end to agree to the related accounts receivable balance.

Town's Response:

This issue is currently being addressed. We expect to resolve this issue by the end of December 2018.



TOWN OF PELHAM, NEW HAMPSHIRE
Annual Financial Statements
For the Year Ended December 31, 2017



Town of Pelham, New Hampshire

TABLE OF CONTENTS

	<u>PAGE</u>
INDEPENDENT AUDITORS' REPORT	1
MANAGEMENT'S DISCUSSION AND ANALYSIS	4
BASIC FINANCIAL STATEMENTS:	
Government-Wide Financial Statements:	
Statement of Net Position	11
Statement of Activities	12
Fund Financial Statements:	
Governmental Funds:	
Balance Sheet	13
Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities in the Statement of Net Position	14
Statement of Revenues, Expenditures, and Changes in Fund Balances	15
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	16
Statement of Revenues and Other Sources, and Expenditures and Other Uses - Budget and Actual - General Fund	17
Fiduciary Funds:	
Statement of Fiduciary Net Position	18
Notes to Financial Statements	19
REQUIRED SUPPLEMENTARY INFORMATION:	
Pension:	
Schedule of Proportionate Share of the Net Pension Liability (GASB 68)	41
Schedule of Pension Contributions (GASB 68)	42
SUPPLEMENTARY INFORMATION:	
Governmental Funds:	
Combining Financial Statements:	
Combining Balance Sheet - Nonmajor Governmental Funds	43
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Governmental Funds	46



INDEPENDENT AUDITORS' REPORT

To the Board of Selectmen
Town of Pelham, New Hampshire

Additional Offices:
Andover, MA
Greenfield, MA
Manchester, NH
Ellsworth, ME

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the Town of Pelham, New Hampshire, as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the Table of Contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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



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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the major fund, and the aggregate remaining fund information of the Town of Pelham, New Hampshire, as of December 31, 2017, and the respective changes in financial position and the respective budgetary comparison for the general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that Management's Discussion and Analysis and the Pension schedules appearing on pages 41 to 42 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the *Governmental Accounting Standards Board*, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with evidence sufficient to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Pelham New Hampshire's basic financial statements. The schedules of Nonmajor Governmental Funds appearing on pages 43 - 48 are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance



with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Melanson Heath

September 5, 2018



MANAGEMENT’S DISCUSSION AND ANALYSIS

As management of the Town of Pelham, New Hampshire, we offer readers this narrative overview and analysis of the Town’s financial activities for the year ended December 31, 2017.

A. OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

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

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

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

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

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



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

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

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

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

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

B. FINANCIAL HIGHLIGHTS

- As of the close of the current year, the total of assets and deferred outflows exceeded liabilities and deferred inflows by \$23,661,542 (i.e., net position), a change of \$862,897 in comparison to the prior year.
- As of the close of the current year, governmental funds reported combined ending fund balances of \$8,784,641, a change of \$881,408 in comparison to the prior year.
- At the end of the current year, unassigned fund balance for the general fund was \$4,916,203, a change of \$725,947 in comparison to the prior year.



C. GOVERNMENT-WIDE FINANCIAL ANALYSIS

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

	<u>NET POSITION</u>	
	Governmental <u>Activities</u>	
	<u>2017</u>	<u>2016</u>
Current and other assets	\$ 21,172,188	\$ 20,425,021
Capital assets	<u>29,733,319</u>	<u>29,295,912</u>
Total assets	50,905,507	49,720,933
Deferred outflows of resources	1,680,822	3,135,102
Current liabilities	12,038,716	11,981,968
Noncurrent liabilities	<u>15,850,397</u>	<u>17,527,069</u>
Total liabilities	27,889,113	29,509,037
Deferred inflows of resources	1,035,674	548,353
Net position:		
Net investment in capital assets	26,634,658	25,728,809
Restricted	2,440,921	2,430,289
Unrestricted	<u>(5,414,037)</u>	<u>(5,360,453)</u>
Total net position	<u>\$ 23,661,542</u>	<u>\$ 22,798,645</u>

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. At the close of the most recent year, total net position was \$23,661,542, a change of \$862,897 from the prior year.

The largest portion of net position \$26,634,658 reflects our investment in capital assets (e.g., land, construction in progress, buildings and improvements, vehicles, machinery, and equipment, and infrastructure), less any related debt used to acquire those assets that is still outstanding. These capital assets are used to provide services to citizens; consequently, these assets are not available for future spending. Although the investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of net position \$2,440,921, represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position is a deficit of \$(5,414,037), primarily resulting from the Town's unfunded net pension liability.



CHANGES IN NET POSITION

	Governmental Activities	
	<u>2017</u>	<u>2016</u>
Revenues:		
Program revenues:		
Charges for services	\$ 1,513,533	\$ 1,256,582
Operating grants and contributions	947,993	902,463
Capital grants and contributions	660,031	387,430
General revenues:		
Property taxes	9,892,775	9,799,933
Interest, penalties and other taxes	279,044	305,293
Motor vehicle permit fees	3,120,958	2,921,590
Grants and contributions not restricted to specific programs	681,507	678,273
Capital contributions	24,800	-
Investment income	25,974	23,073
Miscellaneous	18,415	23,412
Total revenues	<u>17,165,030</u>	<u>16,298,049</u>
Expenses:		
General government	6,648,271	6,263,906
Public safety	5,048,096	4,928,010
Highways and streets	2,252,178	2,201,430
Sanitation	684,630	728,690
Health	103,130	112,705
Welfare	21,787	55,768
Culture and recreation	1,392,755	1,350,686
Conservation	30,790	30,259
Debt service	120,496	130,127
Total expenses	<u>16,302,133</u>	<u>15,801,581</u>
Change in net position	862,897	496,468
Net position - beginning of year	<u>22,798,645</u>	<u>22,302,177</u>
Net position - end of year	<u>\$ 23,661,542</u>	<u>\$ 22,798,645</u>

Governmental activities. Governmental activities for the year resulted in a change in net position of \$862,897. Key elements of this change are as follows:

General fund operations, as discussed further in Section D	\$ 1,014,737
Nonmajor funds change in fund balance	(133,329)
Capital assets funded with operating monies	2,267,494
Depreciation expense in excess of principal debt service	(1,052,770)
Change in long-term liabilities	966,824
Other	<u>(2,200,059)</u>
Total	<u>\$ 862,897</u>



D. FINANCIAL ANALYSIS OF THE GOVERNMENT’S FUNDS

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

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

As of the end of the current year, governmental funds reported combined ending fund balances of \$8,784,641, a change of \$881,408 in comparison to the prior year. Key elements of this change are as follows:

General fund operations, as discussed further below	\$ 1,014,737
Nonmajor funds change in fund balance	<u>(133,329)</u>
Total	<u>\$ 881,408</u>

The general fund is the chief operating fund. At the end of the current year, unassigned fund balance of the general fund was \$4,916,203, while total fund balance was \$6,129,634. As a measure of the general fund’s liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total general fund expenditures. Refer to the table below.

<u>General Fund</u>	<u>12/31/17</u>	<u>12/31/16</u>	<u>Change</u>	<u>% of Total General Fund Expenditures</u>
Unassigned fund balance	\$ 4,916,203	\$ 4,190,256	\$ 725,947	31.9%
Total fund balance	\$ 6,129,634	\$ 5,114,897	\$ 1,014,737	39.7%

The total fund balance of the general fund changed by \$1,014,737 during the current year. Key factors in this change are as follows:

Local revenues in excess of budget	\$ 1,595,377
Expenditures less than budget	273,572
Use of fund balance as a funding source	(1,500,000)
Expenditures of prior year encumbrances	(728,092)
Change in capital reserves	116,259
Other	<u>1,257,621</u>
Total	<u>\$ 1,014,737</u>



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

	<u>12/31/17</u>	<u>12/31/16</u>	<u>Change</u>
Capital reserve funds	\$ 228,461	\$ 112,202	\$ 116,259

E. GENERAL FUND BUDGETARY HIGHLIGHTS

There was no difference between the Town’s original and final budget in 2017.

F. CAPITAL ASSET AND DEBT ADMINISTRATION

Capital assets. Total investment in capital assets for governmental activities at year end amounted to \$29,733,319 (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:

- \$495,865 for various road infrastructure improvements.
- \$1,002,985 for vehicles, machinery and equipment, including a fire truck, two trucks for the highway department, and a backhoe.
- \$558,660 for land and projects in process, including the Willow Street Bridge and the purchase of conservation land.
- \$209,984 for various building improvements.
- \$(1,830,087) for current year depreciation expense.

Long-term debt. At the end of the current year, total bonded debt outstanding was \$2,435,000, all of which was backed by the full faith and credit of the government. In addition, total capital lease obligations outstanding at the end of the current year were \$663,660.

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



REQUESTS FOR INFORMATION

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

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



TOWN OF PELHAM, NEW HAMPSHIRE
 STATEMENT OF NET POSITION
 DECEMBER 31, 2017

	Governmental <u>Activities</u>
ASSETS	
Current:	
Cash and short-term investments	\$ 17,767,970
Investments	1,921,643
Receivables, net of allowance for uncollectibles:	
Taxes	978,322
Departmental	334,484
Other assets	6,787
Noncurrent:	
Receivables, net of allowance for uncollectibles:	
Taxes	162,982
Land and construction in progress	9,105,366
Capital assets, net of accumulated depreciation	20,627,953
DEFERRED OUTFLOWS OF RESOURCES	
Related to pensions	<u>1,680,822</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	52,586,329
LIABILITIES	
Current:	
Accounts payable	514,132
Accrued liabilities	206,962
Due to school district	10,372,675
Tax refunds payable	56,928
Due to agency funds	59,462
Other liabilities	209,477
Current portion of long-term liabilities:	
Bonds payable	415,000
Other	204,080
Noncurrent:	
Bonds payable, net of current portion	2,020,000
Net pension liability	12,761,346
Other, net of current portion	1,069,051
DEFERRED INFLOWS OF RESOURCES	
Related to pensions	789,412
Other	<u>246,262</u>
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	28,924,787
NET POSITION	
Net investment in capital assets	26,634,658
Restricted for:	
Grants and other	1,512,917
Permanent funds:	
Nonexpendable	814,922
Expendable	113,082
Unrestricted	<u>(5,414,037)</u>
TOTAL NET POSITION	\$ <u>23,661,542</u>

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



TOWN OF PELHAM, NEW HAMPSHIRE

GOVERNMENTAL FUNDS

BALANCE SHEET

DECEMBER 31, 2017

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS			
Cash and short-term investments	\$ 17,382,444	\$ 385,526	\$ 17,767,970
Investments	576,386	1,345,257	1,921,643
Receivables:			
Taxes	1,080,779	87,589	1,168,368
Departmental	260,550	73,934	334,484
Due from other funds	157,167	1,015,259	1,172,426
Other assets	6,788	-	6,788
TOTAL ASSETS	\$ 19,464,114	\$ 2,907,565	\$ 22,371,679
LIABILITIES			
Accounts payable	\$ 519,734	\$ 7,802	\$ 527,536
Accrued liabilities	161,286	-	161,286
Due to school district	10,372,675	-	10,372,675
Tax refunds payable	56,928	-	56,928
Due to other funds	1,074,721	157,167	1,231,888
Other liabilities	196,073	-	196,073
TOTAL LIABILITIES	12,381,417	164,969	12,546,386
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenues	953,063	87,589	1,040,652
FUND BALANCES			
Nonspendable	7,197	814,922	822,119
Restricted	-	1,663,394	1,663,394
Committed	892,814	206,567	1,099,381
Assigned	313,420	-	313,420
Unassigned	4,916,203	(29,876)	4,886,327
TOTAL FUND BALANCES	6,129,634	2,655,007	8,784,641
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 19,464,114	\$ 2,907,565	\$ 22,371,679

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, 2017

Total governmental fund balances	\$ 8,784,641
• Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	29,733,319
• Revenues are reported on the accrual basis of accounting and are not deferred until collection.	767,326
• Long-term liabilities, including bonds payable, capital leases, compensated absences, and net pension liability are not due and payable in the current period; therefore, they are not reported in the governmental funds.	(16,469,477)
• Other	<u>845,733</u>
Net position of governmental activities	<u>\$ 23,661,542</u>

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



TOWN OF PELHAM, NEW HAMPSHIRE

GOVERNMENTAL FUNDS

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

FOR THE YEAR ENDED DECEMBER 31, 2017

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
Revenues:			
Property taxes	\$ 10,403,467	\$ -	\$ 10,403,467
Interest, penalties and other taxes	278,419	431,848	710,267
Licenses, permits and fees	3,286,881	68,513	3,355,394
Intergovernmental	1,271,606	19,369	1,290,975
Charges for services	939,277	678,120	1,617,397
Investment income	29,096	127,647	156,743
Miscellaneous	<u>11,084</u>	<u>104,972</u>	<u>116,056</u>
Total Revenues	16,219,830	1,430,469	17,650,299
Expenditures:			
Current:			
General government	6,198,044	95,103	6,293,147
Public safety	4,445,452	271,217	4,716,669
Highways and streets	1,765,976	383,311	2,149,287
Sanitation	662,187	-	662,187
Health	103,130	-	103,130
Welfare	21,787	-	21,787
Culture and recreation	878,693	446,268	1,324,961
Conservation	23,267	461,320	484,587
Capital outlay	418,850	-	418,850
Debt service	<u>903,161</u>	<u>-</u>	<u>903,161</u>
Total Expenditures	<u>15,420,547</u>	<u>1,657,219</u>	<u>17,077,766</u>
Excess (deficiency) of revenues over expenditures	799,283	(226,750)	572,533
Other Financing Sources (Uses):			
Issuance of capital lease	-	308,875	308,875
Transfers in	265,454	50,000	315,454
Transfers out	<u>(50,000)</u>	<u>(265,454)</u>	<u>(315,454)</u>
Total Other Financing Sources (Uses)	<u>215,454</u>	<u>93,421</u>	<u>308,875</u>
Change in fund balance	1,014,737	(133,329)	881,408
Fund Equity, at Beginning of Year	<u>5,114,897</u>	<u>2,788,336</u>	<u>7,903,233</u>
Fund Equity, at End of Year	<u>\$ 6,129,634</u>	<u>\$ 2,655,007</u>	<u>\$ 8,784,641</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, 2017

Net changes in fund balances - total governmental funds	\$	881,408																								
<ul style="list-style-type: none"> • Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense: <table style="width: 100%; margin-left: 20px;"> <tr> <td style="width: 70%;">Capital outlay</td> <td style="width: 10%;"></td> <td style="width: 20%; text-align: right;">2,242,694</td> </tr> <tr> <td>Capital donations</td> <td></td> <td style="text-align: right;">24,800</td> </tr> <tr> <td>Depreciation</td> <td></td> <td style="text-align: right;">(1,830,087)</td> </tr> </table> • The issuance of long-term debt (e.g., bonds) provides current financial resources to governmental funds, while the repayment of the principal portion of long-term debt consumes the financial resources of governmental funds. Neither transaction, however, has any effect on net position: <table style="width: 100%; margin-left: 20px;"> <tr> <td style="width: 70%;">Issuance of debt</td> <td style="width: 10%;"></td> <td style="width: 20%; text-align: right;">(308,875)</td> </tr> <tr> <td>Repayments of debt</td> <td></td> <td style="text-align: right;">777,317</td> </tr> </table> • Revenues in the Statement of Activities that do not provide current financial resources are fully deferred in the Statement of Revenues, Expenditures and Changes in Fund Balances. Therefore, the recognition of revenue for various types of accounts receivable (i.e., real estate and land use change taxes) differ between the two statements. This amount represents the net change in deferred revenue. <table style="width: 100%; margin-left: 20px;"> <tr> <td style="width: 70%;"></td> <td style="width: 10%;"></td> <td style="width: 20%; text-align: right;">(517,121)</td> </tr> </table> • Governmental funds do not account for changes in long-term debt (i.e., compensated absences and net pension liability). However, in the Statement of Activities, these changes are reported as either revenue or expense. <table style="width: 100%; margin-left: 20px;"> <tr> <td style="width: 70%;"></td> <td style="width: 10%;"></td> <td style="width: 20%; text-align: right;">(419,640)</td> </tr> </table> • Other <table style="width: 100%; margin-left: 20px;"> <tr> <td style="width: 70%;"></td> <td style="width: 10%;"></td> <td style="width: 20%; text-align: right;">12,401</td> </tr> </table> 			Capital outlay		2,242,694	Capital donations		24,800	Depreciation		(1,830,087)	Issuance of debt		(308,875)	Repayments of debt		777,317			(517,121)			(419,640)			12,401
Capital outlay		2,242,694																								
Capital donations		24,800																								
Depreciation		(1,830,087)																								
Issuance of debt		(308,875)																								
Repayments of debt		777,317																								
		(517,121)																								
		(419,640)																								
		12,401																								
Change in net position of governmental activities	\$	<u>862,897</u>																								

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



TOWN OF PELHAM, NEW HAMPSHIRE

GENERAL FUND

STATEMENT OF REVENUES AND OTHER SOURCES, AND EXPENDITURES AND OTHER USES -
BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2017

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>		
Revenues and Other Sources:				
Property taxes	\$ 9,781,828	\$ 9,781,828	\$ 9,781,828	\$ -
Interest, penalties and other taxes	201,005	201,005	294,738	93,733
Licenses, permits and fees	2,467,625	2,467,625	3,286,881	819,256
Intergovernmental	1,000,020	1,000,020	1,271,606	271,586
Charges for services	550,000	550,000	939,277	389,277
Investment income	10,000	10,000	25,974	15,974
Miscellaneous	500	500	16,577	16,077
Transfers in	281,800	281,800	271,274	(10,526)
Use of fund balance	<u>1,500,000</u>	<u>1,500,000</u>	<u>1,500,000</u>	<u>-</u>
Total Revenues and Other Sources	15,792,778	15,792,778	17,388,155	1,595,377
Expenditures and Other Uses:				
General government	6,068,832	6,068,832	6,128,465	(59,633)
Public safety	5,011,712	5,011,712	4,712,630	299,082
Highways and streets	1,808,306	1,808,306	1,923,271	(114,965)
Sanitation	721,965	721,965	662,187	59,778
Health	119,266	119,266	105,530	13,736
Welfare	88,040	88,040	21,787	66,253
Culture and recreation	874,571	874,571	878,354	(3,783)
Conservation	35,547	35,547	32,607	2,940
Debt service	914,539	914,539	903,161	11,378
Capital outlay	-	-	1,214	(1,214)
Transfers out	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>	<u>-</u>
Total Expenditures and Other Uses	<u>15,792,778</u>	<u>15,792,778</u>	<u>15,519,206</u>	<u>273,572</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,868,949</u>	<u>\$ 1,868,949</u>

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



TOWN OF PELHAM, NEW HAMPSHIRE
 FIDUCIARY FUNDS
 STATEMENT OF FIDUCIARY NET POSITION
 DECEMBER 31, 2017

	<u>Agency Funds</u>
ASSETS	
Cash and short-term investments	\$ 738,883
Investments	540,224
Due from general fund	<u>59,462</u>
Total Assets	<u><u>\$ 1,338,569</u></u>
 LIABILITIES	
Other liabilities:	
Town funds:	
Escrow deposits	\$ 658,849
Private trust funds	9,705
School funds:	
Capital reserve funds	513,470
Trust, gift, and scholarship funds	97,083
Impact fees	<u>59,462</u>
Total Liabilities	<u><u>\$ 1,338,569</u></u>

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



TOWN OF PELHAM, NEW HAMPSHIRE

Notes to Financial Statements

1. Summary of Significant Accounting Policies

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

A. Reporting Entity

The Town is a municipal corporation governed by an elected Board of Selectmen. As required by generally accepted accounting principles, these financial statements present the government and applicable component units for which the government is considered to be financially accountable. In year 2017, it was determined that no entities met the required GASB 14 (as amended) criteria of component units.

B. Government-Wide and Fund Financial Statements

Government-Wide Financial Statements

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

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

Fund Financial Statements

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



C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Government-Wide Financial Statements

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

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

Fund Financial Statements

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

The Town reports the following major governmental fund:

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

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



The Town reports the following fiduciary funds:

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

D. Cash and Short-Term Investments

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

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

E. Investments

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

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

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

F. Interfund Receivables and Payables

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

G. Inventories

The Town maintains nominal gasoline and diesel fuel inventories that are reported with other current assets in the government-wide Statement of Net



Position and governmental funds Balance Sheet. Inventories are valued at cost using the first-in/first-out (FIFO) method.

H. Capital Assets

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

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

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

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

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

I. Compensated Absences

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

J. Long-Term Obligations

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

K. Fund Equity

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

Fund Balance – Generally, fund balance represents the difference between current assets/deferred outflows and current liabilities/deferred inflows. The



Town reserves those portions of fund balance that are legally segregated for a specific future use or which do not represent available, spendable resources and therefore, are not available for appropriation or expenditure. Unassigned fund balance indicates that portion of fund balance that is available for appropriation in future periods.

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

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

L. Use of Estimates

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

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

A. Budgetary Information

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

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

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



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

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

B. Budgetary Basis

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

C. Budget/GAAP Reconciliation

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

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

<u>General Fund</u>	<u>Revenues and Other Financing Sources</u>	<u>Expenditures and Other Financing Uses</u>
Revenues/Expenditures (GAAP Basis)	\$ 16,219,830	\$ 15,420,547
Other financing sources/uses (GAAP Basis)	<u>265,454</u>	<u>50,000</u>
Subtotal (GAAP Basis)	16,485,284	15,470,547
Adjust tax revenue to accrual basis	(621,639)	-
Reverse beginning of year appropriation carryforwards from expenditures	-	(728,092)
Add end-of-year appropriation carryforwards from expenditures	-	657,794
Recognize use of fund balance as a funding source	1,500,000	-
Reverse effects of nonbudgeted audit adjustments	21,811	-
Reverse effect of combining capital reserve funds with general fund	<u>2,699</u>	<u>118,957</u>
Budgetary Basis	<u>\$ 17,388,155</u>	<u>\$ 15,519,206</u>



D. Deficit Fund Equity

Certain individual funds reflected deficit balances as of December 31, 2017.

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

3. Cash and Investments

A. Custodial Credit Risk

Custodial Credit Risk - Deposits. Custodial credit risk is the risk that in the event of a bank failure, the Town’s deposits may not be returned to it. New Hampshire RSA 41:29 directs that Town funds be deposited “in participation units in the public deposit investment pool established pursuant to RSA 383:22 or in federally insured banks chartered under the laws of New Hampshire or the federal government with a branch within the state, except that funds may be deposited in federally insured banks outside the state if such banks pledge and deliver to a third party custodial bank or the federal reserve bank collateral security for such deposits of the following types:

- (a) United States government obligations;
- (b) United States government agency obligations; or
- (c) Obligations of the State of New Hampshire in value at least equal to the amount of the deposit in each case.”

In addition, RSA 41:29 allows excess funds “which are not immediately needed for the purpose of expenditure” to be invested in the “public deposit investment pool established pursuant to RSA 383:22, or in deposits, including money market accounts, or certificates of deposit, or repurchase agreements, and all other types of interest bearing accounts, of federally insured banks chartered under the laws of New Hampshire or the federal government with a branch within the state, or in obligations fully guaranteed as to principal and interest by the United States government.”

As of December 31, 2017, none of the Town’s bank balance of \$18,642,391, which is in the custody of the Town Treasurer, was exposed to custodial credit risk as uninsured, uncollateralized, or collateral held by pledging bank’s trust department not in the Town’s name.

The Town also maintains various trust and fiduciary funds managed by the Trustees of Trust Funds (Trustees). As of December 31, 2017, \$62,295 of the Trustees’ short-term cash and investment balances totaling \$312,295 was exposed to custodial credit risk as uninsured, uncollateralized, or collateral held by pledging bank’s trust department not in the Town’s name.



Custodial Credit Risk – Investments. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, the Town may not be able to recover the value of its investment or collateral securities that are in the possession of another party.

As of December 31, 2017, all of the Town's investments were held in FDIC-insured certificates of deposit and were not exposed to custodial credit risk.

As of December 31, 2017, all of the Trustees' investments were held in fixed income and equity mutual funds registered in the Trustees' name and were not exposed to custodial credit risk.

B. Credit Risk

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

As of December 31, 2017, the Town held investments totaling \$353,889 in various certificates of deposit. These investments are exempt from rating disclosure and were fully insured by the FDIC.

The Trustees manage and invest funds in accordance with the Prudent Investor Rule under NH RSA 564-B:9-901 and 564-B:9-906. Monies are invested to protect principal, provide for growth above inflation, and provide earnings and liquidity for the beneficiaries named in the various trust instruments. At December 31, 2017, the Trustees held investments in various fixed income, equity mutual funds, and certificates of deposit valued at \$2,107,979. All of these investment types are exempt from rating disclosures.

C. Concentration of Credit Risk

The Town's investment policy includes asset allocation guidelines for investments in securities. At December 31, 2017, the Town did not hold investments in any securities. All of the Town's investments were held in FDIC-insured bank certificates of deposit with maturity dates not exceeding one year.

The Trustees' investment policy defines asset allocation ranges of 40% - 60% for fixed income and equity securities. The policy for fixed income investments stipulates that concentrations in any one issuer shall not exceed ten percent, except in obligations of the United States and/or of the State of New Hampshire and its subdivisions. The Trustees' investment policy for equity assets stipulates that the maximum exposure to any one industry section should not exceed twenty-five percent without prior approval of the Trustees. In addition, at the security level, the purchase of a single security should not exceed five percent of the equity portion of the portfolio.



As of December 31, 2017, none of the Town’s or Trustees’ investments were subject to concentration of credit risk.

D. Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates.

As of December 31, 2017 all of the Town’s investments were held in six-month or one-year certificates of deposit with interest rates fixed until maturity.

As of December 31, 2017, interest rate risks associated with the Trustees’ investments in various fixed income mutual funds cannot reasonably be determined. All of these investments are in compliance with the Trustees’ investment policy and NH RSAs.

E. Fair Value

The Town categorizes its fair value measurements within the fair value hierarchy established by Governmental Accounting Standards Board Statement No. 72 *Fair Value Measurement and Application* (GASB 72). The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The Town has the following fair value measurements as of December 31, 2017:

<u>Description</u>	<u>Fair Value Measurements Using:</u>		
	<u>Quoted prices in active markets for identical assets (Level 1)</u>	<u>Significant observable inputs (Level 2)</u>	<u>Significant unobservable inputs (Level 3)</u>
Investments by fair value level:			
Equity securities:			
Fixed income mutual funds	\$ 848	\$ 848	\$ -
Equity mutual funds	<u>1,084</u>	1,084	-
Total	<u>\$ 1,932</u>		

4. Taxes Receivable

Property taxes are levied based on tax rates set by the NH Department of Revenue Administration. The Town bills property taxes semi-annually, in May and



November. Property tax revenues are recognized in the year for which taxes have been levied. Property taxes billed or collected in advance of the year for which they are levied are recorded as a prepaid tax liability.

Property taxes are due on July 1 and December 1. Delinquent accounts are charged interest at a rate of 12%. In May of the following year, a lien is recorded on delinquent property at the Registry of Deeds. The Town purchases all the delinquent accounts by paying the delinquent balance, recording costs and accrued interest. Accounts that are liened by the Town are reclassified from property taxes receivable to unredeemed tax liens receivable and are charged interest at a rate of 18%. The Town annually budgets amounts (overlay) for property tax abatements and refunds.

Taxes receivable at December 31, 2017 consist of the following:

<u>Receivables</u>	<u>Gross Amount</u>	<u>Allowance for Doubtful Accounts</u>	<u>Net Amount</u>
Property taxes			
2017 levy	\$ 782,342	\$ (19,559)	\$ 762,783
Unredeemed tax liens			
2016 levy	193,720	(4,843)	188,877
2015 levy	104,917	(2,623)	102,294
Prior levies	1,553	(39)	1,514
Land use change taxes	65,275	-	65,275
Tax deeded properties	<u>20,561</u>	<u>-</u>	<u>20,561</u>
Total	<u>\$ 1,168,368</u>	<u>\$ (27,064)</u>	<u>\$ 1,141,304</u>

Taxes Collected for Others

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

As of December 31, 2017, the Town owed \$10,372,675 in committed property tax revenues to the Pelham School District. This amount is reported as Due to School District in both the government-wide Statement of Net Position and the governmental funds Balance Sheet.



5. Interfund Fund Receivables/Payables

Receivables/Payables

Although self-balancing funds are maintained, most transactions flow through the general fund. In order to obtain accountability for each fund, interfund receivable and payable accounts must be utilized. The following is an analysis of the December 31, 2017 balances in interfund receivable and payable accounts:

<u>Fund</u>	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
General Fund	\$ 157,167	\$ 1,074,721
Nonmajor Governmental Funds:		
<u>Special Revenue Funds:</u>		
Ambulance revolving	31,972	-
PD/FD Special Detail Fund	-	76,753
Park & Recreation Revolving Fund	91,395	-
Firearm License Fees	-	14,612
Drug Forfeiture Fund	-	10,440
Conservation Fund	573,080	-
Village Green Tree Fund	549	-
Cable Equipment Fund	13,122	-
Skate Park	46,747	-
Road Study Funds	500	-
Town Grants	16,734	-
Senior Center Impact Fees	10,833	-
Other Fees	10,253	-
Expendable Trust Funds	11,431	36,000
<u>Capital Project Funds:</u>		
Willow Street Bridge	208,643	-
Old Bridge Street Bridge	-	19,362
Subtotal	<u>1,015,259</u>	<u>157,167</u>
Fiduciary Funds:		
<u>Agency Funds:</u>		
School Impact Fees	<u>59,462</u>	<u>-</u>
Total	<u>\$ 1,231,888</u>	<u>\$ 1,231,888</u>

Transfers

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

<u>Fund</u>	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund	\$ 265,454	\$ 50,000
Special Revenue Funds:		
Ambulance revolving	-	233,028
Expendable Trust Funds	<u>50,000</u>	<u>32,426</u>
Total	<u>\$ 315,454</u>	<u>\$ 315,454</u>



6. Capital Assets

Capital asset activity for the year ended December 31, 2017 was as follows (in thousands):

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities:				
Capital assets, being depreciated:				
Buildings and improvements	\$ 10,358	\$ 435	\$ -	\$ 10,793
Vehicles, machinery and equipment	6,105	1,002	-	7,107
Infrastructure	<u>62,181</u>	<u>496</u>	<u>-</u>	<u>62,677</u>
Total capital assets, being depreciated	78,644	1,933	-	80,577
Less accumulated depreciation for:				
Buildings and improvements	(2,818)	(258)	-	(3,076)
Vehicles, machinery and equipment	(4,044)	(332)	-	(4,376)
Infrastructure	<u>(51,257)</u>	<u>(1,240)</u>	<u>-</u>	<u>(52,497)</u>
Total accumulated depreciation	<u>(58,119)</u>	<u>(1,830)</u>	<u>-</u>	<u>(59,949)</u>
Total capital assets, being depreciated, net	20,525	103	-	20,628
Capital assets, not being depreciated:				
Land	8,235	466	-	8,701
Construction in progress	<u>536</u>	<u>93</u>	<u>(225)</u>	<u>404</u>
Total capital assets, not being depreciated	<u>8,771</u>	<u>559</u>	<u>(225)</u>	<u>9,105</u>
Governmental activities capital assets, net	<u>\$ 29,296</u>	<u>\$ 662</u>	<u>\$ (225)</u>	<u>\$ 29,733</u>

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

Governmental Activities:	
General government	\$ 87
Public safety	367
Highways and streets*	1,290
Sanitation	18
Culture and recreation	67
Conservation	<u>1</u>
Total depreciation expense - governmental activities	<u>\$ 1,830</u>

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

7. Deferred Outflows of Resources

Deferred outflows of resources represent the consumption of net position by the Town that is applicable to future reporting periods. Deferred outflows of resources have a positive effect on net position, similar to assets. Deferred outflows of resources related to pensions, in accordance with GASB Statement



No. 68, Accounting and Financial Reporting for Pensions, are more fully discussed in Note 16.

8. Accounts Payable and Accrued Liabilities

Accounts payable and accrued liabilities represent 2017 expenditures paid in 2018.

9. Tax Refunds Payable

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

10. Other Liabilities

This balance consists primarily of various employee payroll withholdings.

11. Capital Lease Obligations

The Town is the lessee of certain equipment under capital leases expiring in various years through July 25, 2023. Future minimum lease payments under the capital leases consisted of the following as of December 31, 2017:

<u>Fiscal Year</u>	<u>Capital Leases</u>
2018	\$ 226,195
2019	162,884
2020	97,282
2021	97,281
2022	72,117
Thereafter	<u>72,117</u>
Total payments	727,876
Less amounts representing interest	<u>64,216</u>
Present Value of Minimum Lease Payments	<u>\$ 663,660</u>



12. Long-Term Debt

A. General Obligation Bonds

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

<u>Governmental Activities:</u>	<u>Serial Maturities Through</u>	<u>Interest Rate(s) %</u>	<u>Amount Outstanding as of 12/31/17</u>
Municipal complex	08/15/22	4.11%	\$ 1,400,000
Conservation land	10/15/23	2.99%	360,000
Conservation land	07/20/26	2.65%	675,000
Total Governmental Activities:			<u>\$ 2,435,000</u>

B. Future Debt Service

The annual payments to retire all general obligation long-term debt outstanding as of December 31, 2017 are as follows:

<u>Governmental</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2018	\$ 415,000	\$ 91,648	\$ 506,648
2019	415,000	75,774	490,774
2020	415,000	59,676	474,676
2021	415,000	43,246	458,246
2022	415,000	26,052	441,052
2023 - 2026	<u>360,000</u>	<u>19,507</u>	<u>379,507</u>
Total	<u>\$ 2,435,000</u>	<u>\$ 315,903</u>	<u>\$ 2,750,903</u>

C. Changes in General Long-Term Liabilities

During the year ended December 31, 2017, the following changes occurred in long-term liabilities (in thousands):

	<u>Total Balance 1/1/17</u>	<u>Additions</u>	<u>Reductions</u>	<u>Total Balance 12/31/17</u>	<u>Less Current Portion</u>	<u>Equals Long-Term Portion 12/31/17</u>
<u>Governmental Activities</u>						
Bonds payable	\$ 2,850	\$ -	\$ (415)	\$ 2,435	\$ (415)	\$ 2,020
Net pension liability	14,103	-	(1,342)	12,761	-	12,761
Other:						
Compensated absences	544	66	(1)	609	-	609
Capital leases	<u>717</u>	<u>309</u>	<u>(362)</u>	<u>664</u>	<u>(204)</u>	<u>460</u>
Subtotal - Other	<u>1,261</u>	<u>375</u>	<u>(363)</u>	<u>1,273</u>	<u>(204)</u>	<u>1,069</u>
Total	<u>\$ 18,214</u>	<u>\$ 375</u>	<u>\$ (2,120)</u>	<u>\$ 16,469</u>	<u>\$ (619)</u>	<u>\$ 15,850</u>



13. Deferred Inflows of Resources

Deferred inflows of resources are the acquisition of net position by the Town that are applicable to future reporting periods. Deferred inflows of resources have a negative effect on net position, similar to liabilities. The Town reports two items as deferred inflows of resources: one which is attributable to changes in the net pension liability, and the other which arises from the current financial resources measurement focus and the modified accrual basis of accounting in governmental funds. Deferred inflows of resources related to pension will be recognized in pension expense in future years and is more fully described in Note 16. *Unavailable revenues* are reported in the governmental funds balance sheet in connection with receivables for which revenues are not considered available to liquidate liabilities of the current year.

14. Governmental Funds - Balances

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

The following types of fund balances are reported at December 31, 2017:

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

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

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

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



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

Following is a breakdown of the Town's fund balances at December 31, 2017:

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
Nonspendable			
Reserve for fuel inventory	\$ 7,197	\$ -	\$ 7,197
Nonexpendable permanent funds	-	814,922	814,922
Total Nonspendable	7,197	814,922	822,119
Restricted			
Special revenue funds	-	1,523,431	1,523,431
Capital project funds	-	26,881	26,881
Expendable permanent funds	-	113,082	113,082
Total Restricted	-	1,663,394	1,663,394
Committed			
Article carryforwards	531,604	-	531,604
Non-lapsing appropriation	132,749	-	132,749
Capital project funds	-	206,567	206,567
Capital reserve funds	228,461	-	228,461
Total Committed	892,814	206,567	1,099,381
Assigned			
Budgetary encumbrances	313,420	-	313,420
Total Assigned	313,420	-	313,420
Unassigned			
General fund	4,916,203	-	4,916,203
Special revenue fund deficits	-	(10,514)	(10,514)
Capital project fund deficits	-	(19,362)	(19,362)
Total Unassigned	4,916,203	(29,876)	4,886,327
Total Fund Balance	\$ 6,129,634	\$ 2,655,007	\$ 8,784,641

15. General Fund Unassigned Fund Balance

The unassigned general fund balance reported on the balance sheet is stated in accordance with generally accepted accounting principles (GAAP), which differs in respect to how unassigned fund balance is reported in accordance with the budgetary basis for reporting for the State of New Hampshire for tax rate setting purposes. The major difference is the State of New Hampshire considers revenues in connection with property tax receivables to be available to liquidate liabilities when billed rather than received.



The following summarizes the specific differences between the GAAP basis and the budgetary basis of reporting the general fund unassigned fund balance:

GAAP basis balance	\$ 4,916,203
Unavailable revenue	<u>953,063</u>
Tax Rate Setting Balance	<u>\$ 5,869,266</u>

16. Retirement System

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

A. Plan Description

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

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

B. Benefits Provided

Group I members at age 60 or 65 (for members who commence service after July 1, 2011) qualify for a normal service retirement allowance based on years of creditable service and average final salary for the highest of either three or five years, depending on when their service commenced. The yearly pension amount is 1/60 or 1.667% of average final compensation (AFC), multiplied by years of creditable service. At age 65, the yearly pension amount is recalculated at 1/66 or 1.515% of AFC multiplied by years of creditable service.



Group II members who are age 60, or members who are at least age 45 with at least 20 years of creditable service, can receive a retirement allowance at a rate of 2.5% of AFC for each year of creditable service, not to exceed 40 years. Members commencing service on or after July 1, 2011 or members who have a nonvested status as of January 1, 2012 can receive a retirement allowance at age 52.5 with 25 years of service or age 60. The benefit shall be equal to 2% of AFC times creditable service up to 42.5 years. However, a member who commenced service on or after July 1, 2011 shall not receive a retirement allowance until attaining the age of 52.5, but may receive a reduced allowance after age 50 if the member has at least 25 years of creditable service where the allowance shall be reduced, for each month by which the benefit commencement date precedes the month after which the member attains 52.5 years of age by $\frac{1}{4}$ of 1% or age 60.

Members of both groups may qualify for vested deferred allowances, disability allowances and death benefit allowances subject to meeting various eligibility requirements. Benefits are based on AFC or earned compensation and/or service.

C. Contributions

Plan members are required to contribute a percentage of their gross earnings to the pension plan, which the contribution rates are 7% for employees and teachers 11.55% for police and 11.80% for fire. The Town makes annual contributions to the pension plan equal to the amount required by Revised Statutes Annotated 100-A:16, and range from 10.86% to 25.32% of covered compensation. The Town's contribution to NHRS for the year ended December 31, 2017 was \$886,679, which was equal to its annual required contribution.

D. Summary of Significant Accounting Policies

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

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

At December 31, 2017, the Town reported a liability of \$12,761,346 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of



June 30, 2015. The Town’s proportion of the net pension liability was based on a projection of the Town’s long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2016, the Town’s proportion was 0.26521070%.

At the most recent measurement date of June 30, 2017, the Town’s proportion was 0.25948281% which was a decrease of (0.00572789)% from its previous year proportion.

For the year ended December 31, 2017, the Town recognized pension expense of \$1,196,977. In addition, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 28,935	\$ 162,415
Net difference between projected and actual earnings on pension plan investments	-	162,522
Changes in assumptions	1,281,408	-
Changes in proportion	-	464,475
Contributions subsequent to the measurement date	<u>370,479</u>	<u>-</u>
Total	<u>\$ 1,680,822</u>	<u>\$ 789,412</u>

The \$370,479 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in 2018. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:	
2018	\$ 78,203
2019	393,534
2020	309,632
2021	<u>(260,438)</u>
Total	<u>\$ 520,931</u>

F. Actuarial Assumptions

The total pension liability in the June 30, 2015 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

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



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

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

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

Asset Class	Target Allocation Percentage	Weighted Average Long-Term Expected Real Rate of Return
Large cap equities	22.50 %	4.25%
Small/mid cap equities	7.50	4.50%
Total domestic equities	30.00	
Int'l equities (unhedged)	13.00	4.50%
Emerging int'l equities	7.00	6.25%
Total international equities	20.00	
Core bonds	5.00	0.75%
Short duration	2.00	-0.25%
Global multi-sector fixed income	11.00	2.11%
Absolute return fixed income	7.00	1.26%
Total fixed income	25.00	
Private equity	5.00	6.25%
Private debt	5.00	4.75%
Opportunistic	5.00	2.84%
Total alternative investments	15.00	
Real estate	10.00	3.25%
Total	100.00 %	



G. Discount Rate

The discount rate used to measure the total pension liability was 7.25%. The projection of cash flows used to determine the discount rate assumed that the plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. For purposes of the projection, member contributions and employer service cost contributions are projected based on the expected payroll of current members only. Employer contributions are determined based on the pension plan’s actuarial funding policy and as required by RSA 100-A:16. Based on those assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

The following presents the Town’s proportionate share of the net pension liability calculated using the discount rate of 7.25%, as well as what the Town’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage-point lower (6.25%) or one percentage-point higher (8.25%) than the current rate:

1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
\$ 16,812,433	\$ 12,761,346	\$ 9,441,641

I. Pension Plan Fiduciary Net Position

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

17. Post-Employment Healthcare and Life Insurance Benefits

In July 2004, the Governmental Accounting Standards Board (GASB) issued Statement No. 45, *Accounting and Financial Reporting by Employers for Post-employment Benefits Other Than Pensions*, which requires governmental employers that provide employees with post-employment benefits other than pension benefits to measure, recognize, and report the value of these benefits in their financial statements.



The Town does not directly provide other post-employment benefits (OPEB) to its current or retired employees; however, the Town participates in a community-rated plan administered by the Local Government Center, in which insurance premiums reflect the health claim experience of all participating employers. As a result, it is appropriate for the Town to use the unadjusted premiums as a basis for projecting retiree benefit costs. Since the Town does not currently provide direct other post-employment benefits to its retirees, and it is reasonable for the Town to project benefits using unadjusted premiums, the Town does not have an OPEB liability at December 31, 2017.

18. Subsequent Events

Subsequent to December 31, 2017, the Town has incurred the following additional debt:

	<u>Amount</u>	<u>Interest Rate</u>	<u>Issue Date</u>	<u>Maturity Date</u>
Capital lease - Fire Vehicle and Equipment	\$ 85,500	4.39%	05/15/18	05/15/20
Capital lease - Police Vehicles	\$ 252,839	3.55%	04/15/18	04/15/20

19. 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.



TOWN OF PELHAM, NEW HAMPSHIRE
SCHEDULE OF PROPORTIONATE SHARE (GASB 68)
OF THE NET PENSION LIABILITY

DECEMBER 31, 2017
(Unaudited)

New Hampshire Retirement System						
<u>Fiscal Year</u>	<u>Measurement Date</u>	<u>Proportion of the Net Pension Liability</u>	<u>Proportionate Share of the Net Pension Liability</u>	<u>Covered Payroll</u>	<u>Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll</u>	<u>Plan Fiduciary Net Position Percentage of the Total Pension Liability</u>
December 31, 2017	June 30, 2017	0.25948281%	\$12,761,346	\$ 6,921,993	184.36%	62.7%
December 31, 2016	June 30, 2016	0.26521070%	\$14,102,832	\$ 6,899,201	204.41%	58.3%
December 31, 2015	June 30, 2015	0.26814720%	\$10,622,724	\$ 6,904,874	153.84%	65.5%

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

See Independent Auditors' Report.



**TOWN OF PELHAM, NEW HAMPSHIRE
SCHEDULE OF PENSION CONTRIBUTIONS (GASB 68)**

**DECEMBER 31, 2017
(Unaudited)**

New Hampshire Retirement System

<u>Fiscal Year</u>	<u>Contractually Required Contribution</u>	Contributions in Relation to the <u>Contractually Required Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Covered Payroll</u>	<u>Contributions as a Percentage of Covered Payroll</u>
June 30, 2017	\$ 886,679	\$ 886,679	\$ -	\$ 6,921,993	12.81%
June 30, 2016	\$ 932,876	\$ 932,876	\$ -	\$ 6,899,201	13.52%
June 30, 2015	\$ 940,641	\$ 940,641	\$ -	\$ 6,904,874	13.62%

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

See Independent Auditors' Report.



TOWN OF PELHAM, NEW HAMPSHIRE

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

DECEMBER 31, 2017

	<u>Special Revenue Funds</u>						
	<u>Ambulance Revolving Fund</u>	<u>PD/FD Special Detail Fund</u>	<u>Recreation Revolving Fund</u>	<u>Pelham Public Library</u>	<u>Firearm License Fees</u>	<u>Drug Forfeiture Fund</u>	<u>Conservation Commission Fund</u>
ASSETS							
Cash and short-term investments	\$ -	\$ -	\$ -	\$ 12,676	\$ 6,917	\$ 11,948	\$ -
Investments	-	-	-	-	-	-	-
Receivables:							
Taxes	-	-	-	-	-	-	87,589
Departmental	-	73,934	-	-	-	-	-
Due from other funds	<u>31,972</u>	<u>-</u>	<u>91,395</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>573,080</u>
Total Assets	<u>\$ 31,972</u>	<u>\$ 73,934</u>	<u>\$ 91,395</u>	<u>\$ 12,676</u>	<u>\$ 6,917</u>	<u>\$ 11,948</u>	<u>\$ 660,669</u>
LIABILITIES AND FUND BALANCE							
Liabilities:							
Accounts payable	\$ -	\$ -	\$ 3,273	\$ -	\$ -	\$ 40	\$ 946
Due to other funds	<u>-</u>	<u>76,753</u>	<u>-</u>	<u>-</u>	<u>14,612</u>	<u>10,440</u>	<u>-</u>
Total Liabilities	-	76,753	3,273	-	14,612	10,480	946
DEFERRED INFLOWS OF RESOURCES	-	-	-	-	-	-	87,589
Fund Balances:							
Nonspendable	-	-	-	-	-	-	-
Restricted	31,972	-	88,122	12,676	-	1,468	572,134
Committed	-	-	-	-	-	-	-
Unassigned	<u>-</u>	<u>(2,819)</u>	<u>-</u>	<u>-</u>	<u>(7,695)</u>	<u>-</u>	<u>-</u>
Total Fund Balance	<u>31,972</u>	<u>(2,819)</u>	<u>88,122</u>	<u>12,676</u>	<u>(7,695)</u>	<u>1,468</u>	<u>572,134</u>
Total Liabilities and Fund Balance	<u>\$ 31,972</u>	<u>\$ 73,934</u>	<u>\$ 91,395</u>	<u>\$ 12,676</u>	<u>\$ 6,917</u>	<u>\$ 11,948</u>	<u>\$ 660,669</u>

(continued)



TOWN OF PELHAM, NEW HAMPSHIRE

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

DECEMBER 31, 2017

(continued)

	Special Revenue Funds						
	Village Green Tree Fund	Cable Fund	Skate Park Fund	Road Study Funds	Town Grant Funds	Senior Ctr Impact Fees	Other Fees
ASSETS							
Cash and short-term investments	\$ 5,409	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 122,398
Investments	-	-	-	-	-	-	-
Receivables:							
Taxes	-	-	-	-	-	-	-
Receivables:	-	-	-	-	-	-	-
Due from other funds	549	13,122	46,747	500	16,734	10,833	10,253
Total Assets	<u>\$ 5,958</u>	<u>\$ 13,122</u>	<u>\$ 46,747</u>	<u>\$ 500</u>	<u>\$ 16,734</u>	<u>\$ 10,833</u>	<u>\$ 132,651</u>
LIABILITIES AND FUND BALANCE							
Liabilities:							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,467
Due to other funds	-	-	-	-	-	-	-
Total Liabilities	-	-	-	-	-	-	1,467
DEFERRED INFLOWS OF RESOURCES							
Fund Balances:							
Nonspendable	-	-	-	-	-	-	-
Restricted	5,958	13,122	46,747	500	16,734	10,833	131,184
Committed	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-
Total Fund Balance	<u>5,958</u>	<u>13,122</u>	<u>46,747</u>	<u>500</u>	<u>16,734</u>	<u>10,833</u>	<u>131,184</u>
Total Liabilities and Fund Balance	<u>\$ 5,958</u>	<u>\$ 13,122</u>	<u>\$ 46,747</u>	<u>\$ 500</u>	<u>\$ 16,734</u>	<u>\$ 10,833</u>	<u>\$ 132,651</u>

(continued)



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

DECEMBER 31, 2017

(continued)

	Special Revenue Funds		Capital Project Funds	Permanent Funds			Total
	Expendable Trust Funds	Subtotals		Cemetery Trust Funds	Library Trust Funds	Subtotals	Nonmajor Governmental Funds
ASSETS							
Cash and short-term investments	\$ 79,554	\$ 238,902	\$ 26,881	\$ 100,995	\$ 18,748	\$ 119,743	\$ 385,526
Investments	536,996	536,996	-	711,270	96,991	808,261	1,345,257
Receivables:							
Taxes	-	87,589	-	-	-	-	87,589
Receivables:	-	73,934	-	-	-	-	73,934
Due from other funds	11,431	806,616	208,643	-	-	-	1,015,259
Total Assets	<u>\$ 627,981</u>	<u>\$ 1,744,037</u>	<u>\$ 235,524</u>	<u>\$ 812,265</u>	<u>\$ 115,739</u>	<u>\$ 928,004</u>	<u>\$ 2,907,565</u>
LIABILITIES AND FUND BALANCE							
Liabilities:							
Accounts payable	\$ -	\$ 5,726	\$ 2,076	\$ -	\$ -	\$ -	\$ 7,802
Due to other funds	36,000	137,805	19,362	-	-	-	157,167
Total Liabilities	36,000	143,531	21,438	-	-	-	164,969
DEFERRED INFLOWS OF RESOURCES	-	87,589	-	-	-	-	87,589
Fund Balances:							
Nonspendable	-	-	-	703,624	111,298	814,922	814,922
Restricted	591,981	1,523,431	26,881	108,641	4,441	113,082	1,663,394
Committed	-	-	206,567	-	-	-	206,567
Unassigned	-	(10,514)	(19,362)	-	-	-	(29,876)
Total Fund Balance	<u>591,981</u>	<u>1,512,917</u>	<u>214,086</u>	<u>812,265</u>	<u>115,739</u>	<u>928,004</u>	<u>2,655,007</u>
Total Liabilities and Fund Balance	<u>\$ 627,981</u>	<u>\$ 1,744,037</u>	<u>\$ 235,524</u>	<u>\$ 812,265</u>	<u>\$ 115,739</u>	<u>\$ 928,004</u>	<u>\$ 2,907,565</u>

See Independent Auditors Report



TOWN OF PELHAM, NEW HAMPSHIRE
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2017

Special Revenue Funds

	Ambulance Revolving Fund	PD/FD Special Detail Fund	Recreation Revolving Fund	Pelham Public Library	Firearm License Fees	Drug Forfeiture Fund	Conservation Commission Fund	FEMA Fund
Revenues:								
Interest, penalties and other taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 431,848	\$ -
Licenses, permits and fees	-	-	-	-	1,670	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	60,000	224,864	393,256	-	-	-	-	-
Investment income	-	-	-	-	3	3	-	-
Miscellaneous	-	-	-	12,180	-	-	10,000	-
Total Revenues	60,000	224,864	393,256	12,180	1,673	3	441,848	-
Expenditures:								
Current:								
General Government	-	-	-	-	-	-	-	-
Public safety	-	227,351	-	-	2,581	4,397	-	24,371
Highways and streets	-	-	-	-	-	-	-	-
Culture and recreation	-	-	384,571	35,143	-	-	-	-
Conservation	-	-	-	-	-	-	460,059	-
Total Expenditures	-	227,351	384,571	35,143	2,581	4,397	460,059	24,371
Excess (deficiency) of revenues over expenditures	60,000	(2,487)	8,685	(22,963)	(908)	(4,394)	(18,211)	(24,371)
Other Financing Sources (Uses):								
Capital lease proceeds	-	-	-	-	-	-	-	-
Transfers in	-	-	-	30,609	-	-	-	-
Transfers out	(233,028)	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	(233,028)	-	-	30,609	-	-	-	-
Change in fund balances	(173,028)	(2,487)	8,685	7,646	(908)	(4,394)	(18,211)	(24,371)
Fund Balances, beginning of year	205,000	(332)	79,437	5,030	(6,787)	5,862	590,345	24,371
Fund Balances, end of year	\$ 31,972	\$ (2,819)	\$ 88,122	\$ 12,676	\$ (7,695)	\$ 1,468	\$ 572,134	\$ -

(continued)



TOWN OF PELHAM, NEW HAMPSHIRE
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2017

(continued)

	Special Revenue Funds						
	Village Green Tree Fund	Cable Fund	Skate Park Fund	Road Study Funds	Town Grant Funds	Senior Ctr Impact Fees	Other Fees
Revenues:							
Interest, penalties and other taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, permits and fees	-	-	-	-	-	23,170	43,673
Intergovernmental	-	7,472	-	-	11,897	-	-
Charges for services	-	-	-	-	-	-	-
Investment income	3	-	-	-	-	-	206
Miscellaneous	-	-	-	-	-	-	-
Total Revenues	3	7,472	-	-	11,897	23,170	43,879
Expenditures:							
Current:							
General Government	-	-	-	-	-	-	-
Public safety	-	-	-	-	12,517	-	-
Highways and streets	-	-	-	-	-	-	1,467
Culture and recreation	-	6,793	-	-	10	9,822	-
Conservation	-	-	-	-	-	-	-
Total Expenditures	-	6,793	-	-	12,527	9,822	1,467
Excess (deficiency) of revenues over expenditures	3	679	-	-	(630)	13,348	42,412
Other Financing Sources (Uses):							
Capital lease proceeds	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-	-
Change in fund balances	3	679	-	-	(630)	13,348	42,412
Fund Balances, beginning of year	5,955	12,443	46,747	500	17,364	(2,515)	88,772
Fund Balances, end of year	\$ 5,958	\$ 13,122	\$ 46,747	\$ 500	\$ 16,734	\$ 10,833	\$ 131,184

(continued)



TOWN OF PELHAM, NEW HAMPSHIRE
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2017

(continued)

	Special Revenue Funds		Permanent Funds				Total
	Expendable Trust Funds	Subtotals	Capital Project Funds	Cemetery Trust Funds	Library Trust Funds	Subtotals	Nonmajor Governmental Funds
Revenues:							
Interest, penalties and other taxes	\$ -	\$ 431,848	\$ -	\$ -	\$ -	\$ -	\$ 431,848
Licenses, permits and fees	-	68,513	-	-	-	-	68,513
Intergovernmental	-	19,369	-	-	-	-	19,369
Charges for services	-	678,120	-	-	-	-	678,120
Investment income	12,674	12,889	-	100,366	14,392	114,758	127,647
Miscellaneous	75,459	97,639	-	-	7,333	7,333	104,972
Total Revenues	88,133	1,308,378	-	100,366	21,725	122,091	1,430,469
Expenditures:							
Current:							
General Government	18,469	18,469	70,992	5,642	-	5,642	95,103
Public safety	-	271,217	-	-	-	-	271,217
Highways and streets	-	1,467	381,844	-	-	-	383,311
Culture and recreation	2,719	439,058	-	-	7,210	7,210	446,268
Conservation	1,261	461,320	-	-	-	-	461,320
Total Expenditures	22,449	1,191,531	452,836	5,642	7,210	12,852	1,657,219
Excess (deficiency) of revenues over expenditures	65,684	116,847	(452,836)	94,724	14,515	109,239	(226,750)
Other Financing Sources (Uses):							
Capital lease proceeds	-	-	308,875	-	-	-	308,875
Transfers in	50,000	80,609	-	-	-	-	80,609
Transfers out	(38,035)	(271,063)	-	-	(25,000)	(25,000)	(296,063)
Total Other Financing Sources (Uses)	11,965	(190,454)	308,875	-	(25,000)	(25,000)	93,421
Change in fund balances	77,649	(73,607)	(143,961)	94,724	(10,485)	84,239	(133,329)
Fund Balances, beginning of year	514,332	1,586,524	358,047	717,541	126,224	843,765	2,788,336
Fund Balances, end of year	\$ 591,981	\$ 1,512,917	\$ 214,086	\$ 812,265	\$ 115,739	\$ 928,004	\$ 2,655,007

See Independent Auditors Report



**Report of Revenue for the Town Report
Town of Pelham
For 12/31/2018**

Run: 2/05/2019 at 12:49 PM

All

Tax Collector Revenue	
Property Tax	\$ 13,441,612.00
Land Use	37,792.00
Yield Taxes	4,235.56
Current Use Interest	4,863.35
Property Tax Interest	55,283.59
Tax Coll Ret Check Fee	708.00
Tax Lien Interest	63,052.19
Pilot Payments	27,412.00
Total Tax Collector Revenue	\$ 13,634,958.69

Town Clerk Revenue	
Motor Vehicles Decal Fees	\$ 59,739.00
Town MV Title Fees	7,880.00
Town MV Registration Fees	3,295,055.14
Town Dog License Fees	10,236.50
Dog Fines & Penalties	737.00
State Dog License Fees	(151.00)
Animal Control Pop Fee	(612.00)
Civil Forfeiture Fee - Dogs	4,213.50
Boat Taxes	11,201.20
Hunting/Fishing License	77.50
Vital Statistics	6,482.00
Marriage Ceremony	1,200.00
Town Clerk - Notary Public Fee	1,835.00
Miscellaneous	1,532.30
Total Town Clerk Revenue	\$ 3,399,426.14

Planning Department Permits	
Planning-Copier Fees	\$ 954.25
Building Permits	67,912.70
Sign Fees	245.00
Pelt Stove Fees	175.00
Electrical Permits	16,950.00
Well Water Permit	950.00
Plumbing Permits	10,175.00
Septic System Permits	11,450.00
Junk License Renewal Fees	75.00
Occupancy Permits	1,975.00
Reinspection Fees	(1,550.00)
Fines	92.40
Total Planning Department Permits	\$ 109,404.35

Planning Board Fees	
PB-Application Fees	\$ 16,209.08
PB-Advertising Fees	1,825.00
Total Planning Board Fees	\$ 18,034.08

Assessing Fees	
Assessing - Copies & Fees	\$ 293.00
Total Assessing Fees	\$ 293.00

Police Department Revenue	
PD Court Fines	\$ 300.00
PD Alarm Permits	115.00
PD Misc (inmate phone, etc)	125.00
PD Special Details	74,949.90
PD Witness Fees	1,082.49
PD Insurance Fees	876.00
PD Parking Violations	425.00
PD Sex Offender Reg PD Portion	110.00
PD Police (Reimb) Grants	1,486.24



**Report of Revenue for the Town Report
Town of Pelham
For 12/31/2018**

Run: 2/05/2019 at 12:49 PM

All

Total Police Department Revenue		<u>\$ 79,469.63</u>
Fire Department Revenue		
FD Ambulance Fees	\$	404,713.52
FD Miscellaneous		11,256.50
FD Ambulance Billing Fees		<u>(18,080.92)</u>
Total Fire Department Revenue	\$	<u>397,889.10</u>
Cable Department Revenue		
Cable Cable Income	\$	262,163.43
Total Cable Revenue	\$	<u>262,163.43</u>
Cemetery Department Revenue		
Cemetery - Open & Close	\$	24,150.00
Cemetery - Cremation		6,550.00
Cemetery - Lots		4,640.00
Cemetery - Maintenance Fund		8,160.00
Cemetery - Foot Marker		300.00
Cemetery - Creamation Vault		<u>2,430.00</u>
Total Cemetery Revenue	\$	<u>46,230.00</u>
Welfare Reimbursements		
Cable Cable Income	\$	262,163.43
Total Welfare Reimbursements	\$	<u>262,163.43</u>
Transfer Station Revenue		
Transfer - Recycle Lt Iron	\$	24,719.14
Transfer - Recycling/Aluminum		1,914.69
Transfer - CFCC/HCFC Disposal		5,950.00
Transfer - TV & Monitors		7,490.00
Transfer - Batteries		2,139.40
Transfer - Clothing		2,842.64
Transfer - Furniture		<u>12,410.00</u>
Total Transfer Station Revenue	\$	<u>57,465.87</u>
Other Revenue		
Interest Earned - Excess Funds	\$	164,963.13
Highway - Plowing Private Roads		28,800.00
Miscellaneous Revenue		112,711.65
Hawkers & Peddlers		350.00
NH Shared Rev/Meal		691,742.42
NH Highway Block Grant		325,660.56
NH/Fed Forest Land Reimb		<u>233.61</u>
Total Other Revenue	\$	<u>1,324,461.37</u>



Town of Pelham

Town of Pelham Expenses

<i>Selectmen</i>	
<i>Selectmen - Salaries</i>	\$ 314,729.24
<i>Selectmen - Supplies</i>	6,236.73
<i>Selectmen - Telephone</i>	2,805.63
<i>Selectmen - Repairs</i>	280.61
<i>Selectmen - Rentals</i>	337.44
<i>Selectmen - Accounting Software Maintenance</i>	39,436.29
<i>Selectmen - Expenses</i>	<u>90,925.66</u>
<i>Total Selectmen</i>	<u>\$ 454,751.60</u>
 <i>Trust Funds</i>	
<i>Trust Fund - Supplies</i>	<u>\$ 105.93</u>
<i>Total Trust Funds</i>	<u>\$ 105.93</u>
 <i>Town Clerk/Tax Collector</i>	
<i>Town Clerk - Salaries</i>	\$ 204,504.62
<i>Town Clerk - Supplies</i>	20,340.83
<i>Town Clerk - Telephone</i>	90.00
<i>Town Clerk - Rentals</i>	394.55
<i>Town Clerk - Expenses</i>	<u>2,420.44</u>
<i>Total Town Clerk/Tax Collector</i>	<u>\$ 227,750.44</u>
 <i>Elections</i>	
<i>Elections - Salaries</i>	\$ 10,044.29
<i>Elections - Supplies</i>	6,760.74
<i>Elections - Expenses</i>	<u>625.00</u>
<i>Total Elections</i>	<u>\$ 17,430.03</u>
 <i>Assessor</i>	
<i>Assessor</i>	\$ 240.60
<i>Assessor - Salaries</i>	40,567.44
<i>Assessor - Supplies</i>	2,553.49
<i>Assessor - Telephone</i>	45.00
<i>Assessor - Rentals</i>	394.55
<i>Assessor - Expenses</i>	55,982.86
<i>Assessor - Specials</i>	<u>63,564.83</u>
<i>Total Assessor</i>	<u>\$ 163,348.77</u>
 <i>Treasurer</i>	
<i>Treasurer - Salaries</i>	\$ 4,740.00
<i>Treasurer - Supplies</i>	833.10
<i>Treasurer - Expense</i>	35.00
<i>Treasurer - Specials</i>	<u>12,354.68</u>
<i>Total Treasurer</i>	<u>\$ 17,962.78</u>
 <i>Legal Expenses</i>	
<i>Legal</i>	\$ 97.21
<i>Legal - Expenses</i>	<u>108,326.65</u>
<i>Total Legal Expenses</i>	<u>\$ 108,423.86</u>
 <i>NH Retirement</i>	
<i>Retirement - Expense</i>	<u>\$ 1,592,854.79</u>
<i>Total NH Retirement</i>	<u>\$ 1,592,854.79</u>
 <i>Planning And Zoning</i>	
<i>Planning - Salaries</i>	\$ 284,451.12
<i>Planning - Supplies</i>	7,413.48



Town of Pelham

Town of Pelham Expenses

Planning - Telephone	1,374.64
Planning - Gas & Oil	813.61
Planning - Repairs	97.75
Planning - Rentals	628.06
Planning - Expenses	21,731.15
Planning - Specials	7,958.53
Planning - Special Project MS4	26,511.02
Total Planning And Zoning	\$ 350,979.36
Town Buildings	
Town Buildings - Salaries	\$ 13,320.00
Town Buildings - Supplies	10,350.35
Town Buildings - Electric	144,264.88
Town Buildings - Phones/Cable	21,657.73
Town Buildings - Water/Pennichuck	18,119.19
Town Buildings - Heat/Pro/Oil	52,769.34
Town Buildings - Repairs	57,687.76
Town Buildings - Projects	163,372.81
Town Buildings - New Equip/Tech Plan	62,580.79
Town Buildings - Exp/Maintenance	22,241.44
Town Buildings - HVAC/Plumbing Maint.	6,909.69
Town Buildings - Elec./Fire Maintenance	7,754.35
Town Buildings - Cleaning Maintenance	84,981.00
Town Buildings - Landscaping Maintenance	102,789.50
Total Town Buildings	\$ 768,798.83
Cemetery	
Cemetery - Salaries	\$ 92,588.35
Cemetery - Supplies	9,116.91
Cemetery - Telephone	7,924.87
Cemetery - Gas & Oil	2,037.82
Cemetery - Repairs	3,828.89
Cemetery - Rentals	2,530.00
Cemetery - New Equip	8,289.96
Cemetery - Expenses	15,967.61
Cemetery - Specials	5,495.00
Total Cemetery	\$ 147,779.41
Insurance	
Insurance - Expense	\$ 1,989,759.27
Total Insurance	\$ 1,989,759.27
Police	
Police-Salaries	\$ 2,454,057.41
Police-Supplies	44,038.72
Police-Telephone	23,421.41
Police-Gasoline	40,088.58
Police-Repairs	44,272.08
Police-Rentals	12,800.50
Police-New Equipment	65,310.56
Police-Expenses	79,282.63
Total Police	\$ 2,763,271.89
Highway	
Highway - Salaries	\$ 453,259.39
Highway - Supplies	233,571.81
Highway - Telephone	4,683.90
Highway - Gas & Oil	33,358.14
Highway - Repairs	34,861.41
Highway - Rentals	205,476.99



Town of Pelham

Town of Pelham Expenses

Highway - New Equipment	914.74
Highway - Expenses	51,711.90
Storm Special	13,455.00
Highway - Specials	<u>305,014.00</u>
Total Highway	\$ 1,336,307.28
Transfer Station	
Transfer - Salaries	\$ 268,111.64
Transfer - Supplies	5,467.94
Transfer - Telephone	2,783.61
Transfer - Gas & Oil	4,359.57
Transfer - Repairs	26,050.41
Transfer - Rentals	3,854.40
Transfer - New Equip	424.12
Transfer - Expenses	<u>416,402.28</u>
Total Transfer Station	\$ 727,453.97
Health Officer	
Health Officer - Expenses	\$ 4,445.00
Health Officer - Specials	<u>34,980.00</u>
Total Health Officer	\$ 39,425.00
Human Services	
Human Services - Salaries	\$ 12,955.75
Human Services - Expenses	<u>25,453.38</u>
Total Human Services	\$ 38,409.13
Parks And Recreation	
Recreation - Salaries	\$ 193,093.99
Recreation - Supplies	3,674.96
Recreation - Telephone	3,186.53
Recreation - Gas & Oil	825.94
Recreation - Repairs	3,895.54
Recreation - Rentals	6,129.42
Recreation - New Equipment	219.00
Recreation - Expenses	<u>22,230.02</u>
Total Parks And Recreation	\$ 233,255.40
Cable	
Cable - Salaries	\$ 100,543.85
Cable - Supplies	2,929.44
Cable - Telephone	1,768.02
Cable - Repairs	7,494.89
Cable - New Equipment	11,098.95
Cable - Expenses	<u>3,803.16</u>
Total Cable	\$ 127,638.31
Senior Citizens	
Senior Citizens	\$ 208.00
Senior Citizens - Salaries	107,782.36
Senior Citizens - Supplies	651.41
Senior Citizens - Telephone	2,691.58
Senior Citizens - Gas & Oil	2,784.84
Senior Citizens - Repairs	2,053.56
Senior Citizens - Rentals	1,635.15
Senior Citizens - Expenses	<u>5,601.73</u>
Total Senior Citizens	\$ 123,408.63

Library



Run: 2/05/2019 at 12:41 PM

Town of Pelham

Page: 4

Town of Pelham Expenses

<i>Library - Salaries</i>	\$	329,141.79
<i>Library - Office Supplies</i>		5,541.99
<i>Library - Program Supplies</i>		749.11
<i>Library - Telephone</i>		567.27
<i>Library - Repairs</i>		1,832.76
<i>Library - New Equipment</i>		8,621.76
<i>Library - Expenses</i>		6,511.15
<i>Library - Printed Materials</i>		<u>55,470.69</u>
<i>Total Library</i>	\$	<u>408,436.52</u>
<i>Conservation Commission</i>		
<i>Cons Comm - Supplies</i>	\$	71.89
<i>Cons Comm - Expenses</i>		<u>1,334.50</u>
<i>Total Conservation Commission</i>	\$	<u>1,406.39</u>
<i>Principal - L/T Bonds & Notes</i>		
<i>Debt Service Principal</i>	\$	<u>708,438.33</u>
<i>Total Principal - L/T Bonds & Notes</i>	\$	<u>708,438.33</u>
<i>Interest - L/T Bonds & Notes</i>		
<i>Debt Service - Interest</i>	\$	<u>113,845.87</u>
<i>Total Interest - L/T Bonds & Notes</i>	\$	<u>113,845.87</u>



**Town of Pelham
Department Expenditures Comparative Budget to Actual
12/31/2018**

	Budget	Expended
Expenses		
<i>Selectmen</i>	\$ 477,526.00	\$ 454,751.60
<i>Budget Committee</i>	162.00	0.00
<i>Trust Funds</i>	70.00	105.93
<i>Town Clerk</i>	233,902.00	227,750.44
<i>Elections</i>	19,631.00	17,430.03
<i>Assessor</i>	184,803.00	163,348.77
<i>Treasurer</i>	15,176.00	17,962.78
<i>Legal</i>	87,500.00	108,423.86
<i>Retirement - Expense</i>	1,674,851.00	1,592,854.79
<i>Planning</i>	390,287.00	350,979.36
<i>Town Buildings</i>	824,166.00	768,798.83
<i>Cemetery</i>	145,196.00	147,779.41
<i>Insurance</i>	2,377,365.00	1,989,759.27
<i>Police</i>	2,755,256.00	2,763,271.89
<i>Fire</i>	2,178,295.00	1,946,580.73
<i>Emergency Management</i>	8,546.00	8,346.99
<i>Highway</i>	1,535,062.00	1,336,307.28
<i>Transfer</i>	731,122.00	727,453.97
<i>Health Officer</i>	45,766.00	39,425.00
<i>Health Services</i>	73,500.00	0.00
<i>Human Services</i>	93,040.00	38,409.13
<i>Recreation</i>	233,615.00	233,255.40
<i>Cable</i>	131,392.00	127,638.31
<i>Senior. Citizens</i>	122,872.00	123,408.63
<i>Library</i>	420,402.00	408,436.52
<i>Town Celebrations</i>	9,260.00	7,935.43
<i>Conservation Comm</i>	3,947.00	1,406.39
<i>Debt Service Principal</i>	735,672.00	708,438.33
<i>Debt Service - Interest</i>	118,780.00	113,845.87
Total Expenses	<u>\$ 15,627,162.00</u>	<u>\$ 14,424,104.94</u>



New Hampshire
 Department of
 Revenue Administration

2019
MS-737

Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2018	Appropriations for period ending 12/31/2018	Selectmen's Appropriations for period ending 12/31/2019 (Recommended) (Not Recommended)	Selectmen's Appropriations for period ending 12/31/2019 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2019 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2019 (Recommended) (Not Recommended)
General Government								
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0	\$0	\$0
4130-4139	Executive	05	\$452,461	\$477,758	\$514,028	\$514,028	\$514,028	\$514,028
4140-4149	Election, Registration, and Vital Statistics	05	\$245,180	\$253,533	\$252,107	\$252,107	\$252,107	\$252,107
4150-4151	Financial Administration	05	\$178,663	\$199,978	\$237,388	\$237,388	\$243,389	\$243,389
4152	Revaluation of Property		\$0	\$0	\$0	\$0	\$0	\$0
4153	Legal Expense	05	\$108,094	\$87,500	\$97,500	\$97,500	\$97,500	\$97,500
4155-4159	Personnel Administration	05	\$1,592,855	\$1,674,851	\$1,757,918	\$1,757,918	\$1,757,918	\$1,757,918
4191-4193	Planning and Zoning	05	\$348,950	\$390,287	\$409,593	\$409,593	\$409,593	\$409,593
4194	General Government Buildings	06	\$737,649	\$824,166	\$713,910	\$713,910	\$717,578	\$717,578
4195	Cemeteries	05	\$147,779	\$145,196	\$145,470	\$145,470	\$145,835	\$145,835
4196	Insurance	05	\$1,989,759	\$2,377,365	\$2,410,396	\$2,410,396	\$2,590,049	\$2,590,049
4197	Advertising and Regional Association		\$0	\$0	\$0	\$0	\$0	\$0
4199	Other General Government		\$0	\$0	\$0	\$0	\$0	\$0
	General Government Subtotal		\$5,801,390	\$6,430,634	\$6,538,310	\$6,538,310	\$6,728,097	\$6,728,097
Public Safety								
4210-4214	Police	05	\$2,761,239	\$2,829,003	\$3,027,197	\$3,027,197	\$3,062,874	\$3,062,874
4215-4219	Ambulance		\$0	\$0	\$0	\$0	\$0	\$0
4220-4229	Fire	05	\$1,928,854	\$2,270,592	\$2,259,025	\$2,259,025	\$2,351,733	\$2,351,733
4240-4249	Building Inspection		\$0	\$0	\$0	\$0	\$0	\$0
4290-4298	Emergency Management	05	\$8,346	\$8,548	\$8,644	\$8,644	\$8,644	\$8,644
4299	Other (Including Communications)		\$0	\$0	\$0	\$0	\$0	\$0
	Public Safety Subtotal		\$4,698,439	\$5,108,143	\$5,294,866	\$5,294,866	\$5,423,251	\$5,423,251
Airport/Aviation Center								
4301-4309	Airport Operations		\$0	\$0	\$0	\$0	\$0	\$0
	Airport/Aviation Center Subtotal		\$0	\$0	\$0	\$0	\$0	\$0





Highways and Streets						
4311	Administration	05	\$1,333,523	\$1,535,062	\$1,530,276	\$1,537,223
4312	Highways and Streets		\$321,583	\$321,583	\$0	\$0
4313	Bridges		\$0	\$0	\$0	\$0
4316	Street Lighting		\$0	\$0	\$0	\$0
4319	Other		\$0	\$0	\$0	\$0
	Highways and Streets Subtotal		\$1,655,106	\$1,856,645	\$1,530,276	\$1,537,223
Sanitation						
4321	Administration		\$0	\$0	\$0	\$0
4323	Solid Waste Collection		\$0	\$0	\$0	\$0
4324	Solid Waste Disposal	05	\$727,430	\$731,122	\$711,831	\$712,492
4325	Solid Waste Cleanup		\$0	\$0	\$0	\$0
4326-4328	Sewage Collection and Disposal		\$0	\$0	\$0	\$0
4329	Other Sanitation		\$0	\$0	\$0	\$0
	Sanitation Subtotal		\$727,430	\$731,122	\$711,831	\$712,492
Water Distribution and Treatment						
4331	Administration		\$0	\$0	\$0	\$0
4332	Water Services		\$0	\$0	\$0	\$0
4335-4339	Water Treatment, Conservation and Other		\$0	\$0	\$0	\$0
	Water Distribution and Treatment Subtotal		\$0	\$0	\$0	\$0



New Hampshire
Department of
Revenue Administration

2019
MS-737

Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2018	Appropriations for period ending 12/31/2018	Selectmen's Appropriations for period ending 12/31/2019 (Recommended)	Selectmen's Appropriations for period ending 12/31/2019 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2019 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2019 (Not Recommended)
Health								
4411	Administration	05	\$39,425	\$45,766	\$45,766	\$0	\$45,766	\$0
4414	Pest Control		\$0	\$0	\$0	\$0	\$0	\$0
4415-4419	Health Agencies, Hospitals, and Other	05	\$0	\$73,500	\$73,500	\$0	\$73,500	\$0
	Health Subtotal		\$39,425	\$119,266	\$119,266	\$0	\$119,266	\$0
Welfare								
4441-4442	Administration and Direct Assistance	05	\$38,409	\$93,040	\$93,040	\$0	\$93,040	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other		\$0	\$0	\$0	\$0	\$0	\$0
	Welfare Subtotal		\$38,409	\$93,040	\$93,040	\$0	\$93,040	\$0
Culture and Recreation								
4520-4529	Parks and Recreation	05	\$233,136	\$233,615	\$248,850	\$0	\$248,938	\$0
4550-4559	Library	05	\$407,745	\$420,402	\$474,848	\$0	\$443,839	\$0
4583	Patriotic Purposes	05	\$7,935	\$9,260	\$9,260	\$0	\$9,260	\$0
4589	Other Culture and Recreation	05	\$246,107	\$254,264	\$273,682	\$0	\$273,683	\$0
	Culture and Recreation Subtotal		\$894,923	\$917,541	\$1,006,640	\$0	\$975,720	\$0
Conservation and Development								
4611-4612	Administration and Purchasing of Natural Resources	05	\$1,540,247	\$1,540,247	\$7,947	\$0	\$7,947	\$0
4619	Other Conservation		\$0	\$0	\$0	\$0	\$0	\$0
4631-4632	Redevelopment and Housing		\$0	\$0	\$0	\$0	\$0	\$0
4651-4659	Economic Development		\$0	\$0	\$0	\$0	\$0	\$0
	Conservation and Development Subtotal		\$1,540,247	\$1,540,247	\$7,947	\$0	\$7,947	\$0
Debt Service								
4711	Long Term Bonds and Notes - Principal	05	\$708,438	\$735,672	\$710,714	\$0	\$710,714	\$0





1/25/2019

Report

4721	Long Term Bonds and Notes - Interest	05	\$113,846	\$133,780	\$113,477	\$0	\$113,477
4723	Tax Anticipation Notes - Interest		\$0	\$0	\$0	\$0	\$0
4790-4799	Other Debt Service		\$0	\$0	\$0	\$0	\$0
	Debt Service Subtotal		\$822,284	\$869,452	\$824,191	\$0	\$824,191
Capital Outlay							
4901	Land		\$0	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$108,000	\$108,000	\$0	\$0	\$0
4903	Buildings		\$0	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$2,000,000	\$2,000,000	\$0	\$0	\$0
	Capital Outlay Subtotal		\$2,108,000	\$2,108,000	\$0	\$0	\$0
Operating Transfers Out							
4912	To Special Revenue Fund		\$0	\$0	\$0	\$0	\$0
4913	To Capital Projects Fund		\$0	\$0	\$0	\$0	\$0
4914A	To Proprietary Fund - Airport		\$0	\$0	\$0	\$0	\$0
4914E	To Proprietary Fund - Electric		\$0	\$0	\$0	\$0	\$0
4914O	To Proprietary Fund - Other		\$0	\$0	\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer		\$0	\$0	\$0	\$0	\$0
4914W	To Proprietary Fund - Water		\$0	\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds		\$0	\$0	\$0	\$0	\$0
4919	To Fiduciary Funds		\$0	\$0	\$0	\$0	\$0
	Operating Transfers Out Subtotal		\$0	\$0	\$0	\$0	\$0



New Hampshire
Department of
Revenue Administration

2019
MS-737

Special Warrant Articles

Account	Purpose	Article	Selectmen's Appropriations for period ending 12/31/2019 (Recommended) (Not Recommended)	Selectmen's Appropriations for period ending 12/31/2019 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2019 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2019 (Recommended) (Not Recommended)
4915	To Capital Reserve Fund		\$0	\$0	\$0	\$0
4916	To Expendable Trust Fund		\$0	\$0	\$0	\$0
4917	To Health Maintenance Trust Funds		\$0	\$0	\$0	\$0
4313	Bridges	09	\$1,713,000	\$0	\$1,713,000	\$0
		<i>Purpose: Old Bridge Street Over Beaver Brook (Abbott Bridge)</i>				
4619	Other Conservation	11	\$30,000	\$0	\$30,000	\$0
		<i>Purpose: Forestry Committee</i>				
4903	Buildings	10	\$251,060	\$0	\$251,060	\$0
		<i>Purpose: Library Renovation Project</i>				
4915	To Capital Reserve Fund	08	\$300,000	\$0	\$300,000	\$0
		<i>Purpose: Highway Building Capital Reserve</i>				
Total Proposed Special Articles			\$2,294,060	\$0	\$2,294,060	\$0

116900 Pelham 2019 MS-737 1/25/2019 3:46:57 PM





New Hampshire
Department of
Revenue Administration

2019
MS-737

Individual Warrant Articles

Account	Purpose	Article	Selectmen's Appropriations for period ending 12/31/2019 (Recommended) (Not Recommended)	Selectmen's Appropriations for period ending 12/31/2019 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2019 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2019 (Not Recommended)
0000-0000	Collective Bargaining	06	\$54,392	\$0	\$54,392	\$0
		<i>Purpose: Support Union Contract</i>				
4312	Highways and Streets	07	\$328,684	\$0	\$328,684	\$0
		<i>Purpose: Highway Block Grant</i>				
Total Proposed Individual Articles			\$383,076	\$0	\$383,076	\$0

116900 Pelham 2019 MS-737 1/25/2019 3:46:57 PM



New Hampshire
 Department of
 Revenue Administration

2019
MS-737

Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2018	Selectmen's Estimated Revenues for period ending 12/31/2019	Budget Committee's Estimated Revenues for period ending 12/31/2019
Taxes					
3120	Land Use Change Tax - General Fund	05	\$377,952	\$62,300	\$62,300
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax	05	\$4,236	\$5,000	\$5,000
3186	Payment in Lieu of Taxes	05	\$27,412	\$26,000	\$26,000
3187	Excavation Tax		\$0	\$0	\$0
3189	Other Taxes		\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	05	\$123,907	\$100,000	\$100,000
9991	Inventory Penalties		\$0	\$0	\$0
			\$533,507	\$193,300	\$193,300
Taxes Subtotal					
Licenses, Permits, and Fees					
3210	Business Licenses and Permits	05	\$4,665	\$1,000	\$1,000
3220	Motor Vehicle Permit Fees	05	\$3,362,631	\$2,050,000	\$2,050,000
3230	Building Permits	05	\$109,404	\$67,000	\$67,000
3290	Other Licenses, Permits, and Fees	05	\$56,753	\$43,000	\$43,000
3311-3319	From Federal Government		\$0	\$0	\$0
			\$3,513,453	\$2,161,000	\$2,161,000
Licenses, Permits, and Fees Subtotal					
State Sources					
3351	Shared Revenues		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	05	\$691,742	\$650,000	\$650,000
3353	Highway Block Grant	07	\$325,661	\$328,684	\$328,684
3354	Water Pollution Grant		\$0	\$0	\$0
3355	Housing and Community Development		\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement		\$0	\$0	\$0
3357	Flood Control Reimbursement		\$0	\$0	\$0
3359	Other (Including Railroad Tax)	05, 09	\$0	\$1,370,900	\$1,370,900
3379	From Other Governments		\$0	\$0	\$0
			\$1,017,403	\$2,349,584	\$2,349,584
State Sources Subtotal					





Report

1/25/2019

Charges for Services				
3401-3406	Income from Departments	05	\$1,044,624	\$550,000
3409	Other Charges		\$0	\$0
	Charges for Services Subtotal		\$1,044,624	\$550,000
Miscellaneous Revenues				
3501	Sale of Municipal Property	05	\$0	\$10,000
3502	Interest on Investments		\$0	\$0
3503-3509	Other		\$0	\$0
	Miscellaneous Revenues Subtotal		\$0	\$10,000
Interfund Operating Transfers In				
3912	From Special Revenue Funds		\$0	\$0
3913	From Capital Projects Funds		\$0	\$0
3914A	From Enterprise Funds: Airport (Offset)		\$0	\$0
3914E	From Enterprise Funds: Electric (Offset)		\$0	\$0
3914O	From Enterprise Funds: Other (Offset)		\$0	\$0
3914S	From Enterprise Funds: Sewer (Offset)		\$0	\$0
3914W	From Enterprise Funds: Water (Offset)		\$0	\$0
3915	From Capital Reserve Funds		\$0	\$0
3916	From Trust and Fiduciary Funds		\$0	\$0
3917	From Conservation Funds	11	\$36,300	\$30,000
	Interfund Operating Transfers In Subtotal		\$36,300	\$30,000



New Hampshire Department of Revenue Administration

2019 MS-737

Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2018	Selectmen's Estimated Revenues for period ending 12/31/2019	Budget Committee's Estimated Revenues for period ending 12/31/2019
Other Financing Sources					
9998	Amount Voted from Fund Balance		\$0	\$0	\$0
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
	Other Financing Sources Subtotal		\$2,200,000	\$0	\$0
	Total Estimated Revenues and Credits		\$8,345,287	\$5,293,884	\$5,293,884

116900 Pelham 2019 MS-737 1/25/2019 3:46:57 PM





New Hampshire Department of Revenue Administration

2019 MS-737

Budget Summary

Item	Period ending 12/31/2018	Selectmen's Period ending 12/31/2019 (Recommended)	Budget Committee's Period ending 12/31/2019 (Recommended)
Operating Budget Appropriations	\$4,172,883	\$2,294,060	\$2,294,060
Special Warrant Articles	\$274,044	\$383,076	\$383,076
Individual Warrant Articles	\$20,074,090	\$18,803,503	\$19,098,363
Total Appropriations	\$5,992,683	\$5,293,884	\$5,293,884
Less Amount of Estimated Revenues & Credits	\$14,081,407	\$13,509,619	\$13,804,479
Estimated Amount of Taxes to be Raised			

116900 Pelham 2019 MS-737 1/25/2019 3:46:57 PM



New Hampshire
Department of
Revenue Administration

2019
MS-737

Supplemental Schedule

1. Total Recommended by Budget Committee	\$19,098,363
Less Exclusions:	
2. Principal: Long-Term Bonds & Notes	\$0
3. Interest: Long-Term Bonds & Notes	\$0
4. Capital outlays funded from Long-Term Bonds & Notes	\$0
5. Mandatory Assessments	\$0
6. Total Exclusions (Sum of Lines 2 through 5 above)	\$0
7. Amount Recommended, Less Exclusions (Line 1 less Line 6)	\$19,098,363
8. 10% of Amount Recommended, Less Exclusions (Line 7 x 10%)	\$1,909,836
Collective Bargaining Cost items:	
9. Recommended Cost Items (Prior to Meeting)	\$0
10. Voted Cost Items (Voted at Meeting)	\$0
11. Amount voted over recommended amount (Difference of Lines 9 and 10)	\$0
12. Bond Override (RSA 32:18-a), Amount Voted	\$0
Maximum Allowable Appropriations Voted at Meeting: (Line 1 + Line 8 + Line 11 + Line 12)	\$21,008,199





New Hampshire
Department of
Revenue Administration

2018
MS-1

Pelham
Summary Inventory of Valuation

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

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

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

Assessor
MONICA HURLEY (CORCORAN CONSULTING ASSOCIATES)

Municipal Officials		
Name	Position	Signature
HAROLD LYNDE	CHAIR	
WILLIAM MCDEVITT	SELECTMAN	
DOUGLAS VIGER	SELECTMAN	
AMY SPENCER	SELECTMAN	
HEATHER FORDE	SELECTMAN	

Preparer		
Name	Phone	Email
Monica Hurley	6035336689	mkchurley@comcast.net
 Preparer's Signature		8/30/2018



New Hampshire
Department of
Revenue Administration

2018
MS-1

Land Value Only		Acres	Valuation
1A	Current Use RSA 79-A	3,590.93	\$388,684
1B	Conservation Restriction Assessment RSA 79-B	0.00	\$0
1C	Discretionary Easements RSA 79-C		
1D	Discretionary Preservation Easements RSA 79-D		
1E	Taxation of Land Under Farm Structures RSA 79-F		
1F	Residential Land	8,302.07	\$606,014,180
1G	Commercial/Industrial Land	685.61	\$40,154,020
1H	Total of Taxable Land	12,578.61	\$646,556,884
1I	Tax Exempt and Non-Taxable Land	3,127.78	\$31,143,820
Buildings Value Only		Structures	Valuation
2A	Residential		\$1,002,930,309
2B	Manufactured Housing RSA 674:31		\$276,400
2C	Commercial/Industrial		\$69,452,191
2D	Discretionary Preservation Easements RSA 79-D		
2E	Taxation of Farm Structures RSA 79-F		
2F	Total of Taxable Buildings		\$1,072,658,900
2G	Tax Exempt and Non-Taxable Buildings		\$40,982,000
Utilities & Timber			Valuation
3A	Utilities		\$55,400,700
3B	Other Utilities		\$0
4	Mature Wood and Timber RSA 79:5		
5	Valuation before Exemption		\$1,774,616,484
Exemptions		Total Granted	Valuation
6	Certain Disabled Veterans RSA 72:36-a		
7	Improvements to Assist the Deaf RSA 72:38-b V		
8	Improvements to Assist Persons with Disabilities RSA 72:37-a		
9	School Dining/Dormitory/Kitchen Exemption RSA 72:23-IV		
10A	Non-Utility Water & Air Pollution Control Exemption RSA 72:12		
10B	Utility Water & Air Pollution Control Exemption RSA 72:12-a		
11	Modified Assessed Value of All Properties		\$1,774,616,484
Optional Exemptions		Amount Per	Total Granted
12	Blind Exemption RSA 72:37	\$15,000	8
13	Elderly Exemption RSA 72:39-a,b		41
14	Deaf Exemption RSA 72:38-b		
15	Disabled Exemption RSA 72:37-b		
16	Wood Heating Energy Systems Exemption RSA 72:70		19
17	Solar Energy Systems Exemption RSA 72:62		15
18	Wind Powered Energy Systems Exemption RSA 72:66		
19	Additional School Dining/Dorm/Kitchen Exemptions RSA 72:23		
20	Total Dollar Amount of Exemptions		\$4,982,900
21A	Net Valuation		\$1,769,633,584
21B	Less TIF Retained Value		\$0
21C	Net Valuation Adjusted to Remove TIF Retained Value		\$1,769,633,584
22	Less Utilities		\$55,400,700
23A	Net Valuation without Utilities		\$1,714,232,884
23B	Net Valuation without Utilities, Adjusted to Remove TIF Re		\$1,714,232,884



New Hampshire
Department of
Revenue Administration

2018
MS-1

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	Valuation
LIBERTY UTILITIES (GRANITE STATE ELECTRIC) CORP	\$13,968,000
NEW ENGLAND HYDRO TRANSMISSION CORP	\$1,050,400
NEW ENGLAND POWER COMPANY	\$9,221,200
PSNH DBA EVERSOURCE ENERGY	\$873,200
	\$25,112,800

Gas Company Name	Valuation
TENNESSEE GAS PIPELINE COMPANY	\$26,168,800
	\$26,168,800

Water Company Name	Valuation
PENNICHUCK EAST UTILITY INC	\$4,119,100
	\$4,119,100



New Hampshire
Department of
Revenue Administration

**2018
MS-1**

Veteran's Tax Credits	Limits	Number	Est. Tax Credits
Veterans' Tax Credit RSA 72:28	\$500	435	\$217,250
Surviving Spouse RSA 72:29-a	\$0	0	\$0
Tax Credit for Service-Connected Total Disability RSA 72:35	\$2,000	23	\$46,000
All Veterans Tax Credit RSA 72:28-b	\$500	27	\$13,500
		485	\$276,750

Deaf & Disabled Exemption Report

Deaf Income Limits	
Single	
Married	

Deaf Asset Limits	
Single	
Married	

Disabled Income Limits	
Single	
Married	

Disabled Asset Limits	
Single	
Married	

Elderly Exemption Report

First-time Filers Granted Elderly Exemption for the Current Tax Year	
Age	Number
65-74	1
75-79	3
80+	7

Total Number of Individuals Granted Elderly Exemptions for the Current Tax Year and Total Number of Exemptions Granted				
Age	Number	Amount	Maximum	Total
65-74	5	\$70,000	\$350,000	\$350,000
75-79	7	\$100,000	\$700,000	\$650,000
80+	29	\$130,000	\$3,770,000	\$3,756,600
	41		\$4,820,000	\$4,756,600

Income Limits	
Single	\$35,000
Married	\$45,000

Asset Limits	
Single	\$130,000
Married	\$130,000

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

Adopted? No Number of Structures:

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

Adopted? No Number of Properties:

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

Adopted? No Number of Properties:



New Hampshire Department of Revenue Administration

2018 MS-1

Current Use RSA 79-A	Total Acres	Valuation
Farm Land	575.63	\$201,848
Forest Land	1,859.87	\$157,883
Forest Land with Documented Stewardship	170.83	\$7,684
Unproductive Land	247.51	\$5,335
Wet Land	737.09	\$15,934
	3,590.93	\$388,684

Other Current Use Statistics		
Total Number of Acres Receiving 20% Rec. Adjustment	Acres:	371.72
Total Number of Acres Removed from Current Use During Current Tax Year	Acres:	32.12
Total Number of Owners in Current Use	Owners:	170
Total Number of Parcels in Current Use	Parcels:	259

Land Use Change Tax		
Gross Monies Received for Calendar Year		\$418,034
Conservation Allocation	Percentage: 75.00%	Dollar Amount: \$313,728
Monies to Conservation Fund		\$313,728
Monies to General Fund		\$104,306

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

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



New Hampshire
 Department of
 Revenue Administration

**2018
MS-1**

Discretionary Easements RSA 79-C	Acres	Owners	Assessed Valuation
---	--------------	---------------	---------------------------

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

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

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		\$33.00	63.00
White Mountain National Forest only, account 3186			

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

Other Sources of Payments in Lieu of Taxes (MS-434 Account 3186)	Amount
MAHLEP: Elderly Housing off Terrace Drive	\$25,113
	\$25,113



New Hampshire
Department of
Revenue Administration

2018
MS-1

Notes



New Hampshire
Department of
Revenue
Administration

2018
\$21.46

Tax Rate Breakdown Pelham

Municipal Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Municipal	\$11,649,197	\$1,769,633,584	\$6.58
County	\$2,068,240	\$1,769,633,584	\$1.17
Local Education	\$20,557,889	\$1,769,633,584	\$11.62
State Education	\$3,585,223	\$1,714,232,884	\$2.09
Total	\$37,860,549		\$21.46

Village Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Total			

Tax Commitment Calculation	
Total Municipal Tax Effort	\$37,860,549
War Service Credits	(\$276,750)
Village District Tax Effort	
Total Property Tax Commitment	\$37,583,799

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

10/25/2018



Appropriations and Revenues

Municipal Accounting Overview

Description	Appropriation	Revenue
Total Appropriation	\$20,226,090	
Net Revenues (Not Including Fund Balance)		(\$6,655,458)
Fund Balance Voted Surplus		(\$930,000)
Fund Balance to Reduce Taxes		(\$1,335,000)
War Service Credits	\$276,750	
Special Adjustment	\$0	
Actual Overlay Used	\$66,815	
Net Required Local Tax Effort	\$11,649,197	

County Apportionment

Description	Appropriation	Revenue
Net County Apportionment	\$2,068,240	
Net Required County Tax Effort	\$2,068,240	

Education

Description	Appropriation	Revenue
Net Local School Appropriations	\$28,309,962	
Net Cooperative School Appropriations		
Net Education Grant		(\$4,166,850)
Locally Retained State Education Tax		(\$3,585,223)
Net Required Local Education Tax Effort	\$20,557,889	
State Education Tax	\$3,585,223	
State Education Tax Not Retained	\$0	
Net Required State Education Tax Effort	\$3,585,223	

Valuation

Municipal (MS-1)

Description	Current Year	Prior Year
Total Assessment Valuation with Utilities	\$1,769,633,584	\$1,715,948,380
Total Assessment Valuation without Utilities	\$1,714,232,884	\$1,669,978,880

Village (MS-1V)

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

Pelham

Tax Commitment Verification

2018 Tax Commitment Verification - RSA 76:10 II



Description	Amount
Total Property Tax Commitment	\$37,583,799
1/2% Amount	\$187,919
Acceptable High	\$37,771,718
Acceptable Low	\$37,395,880

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	
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 2018 commitment amount on the property tax warrant.

Tax Collector/Deputy Signature: <i>Dorely G. Hauden</i>	Date: <i>2/26/2019</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.



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 2018 Tax Rate	\$21.46	\$10.73

Associated Villages

No associated Villages to report



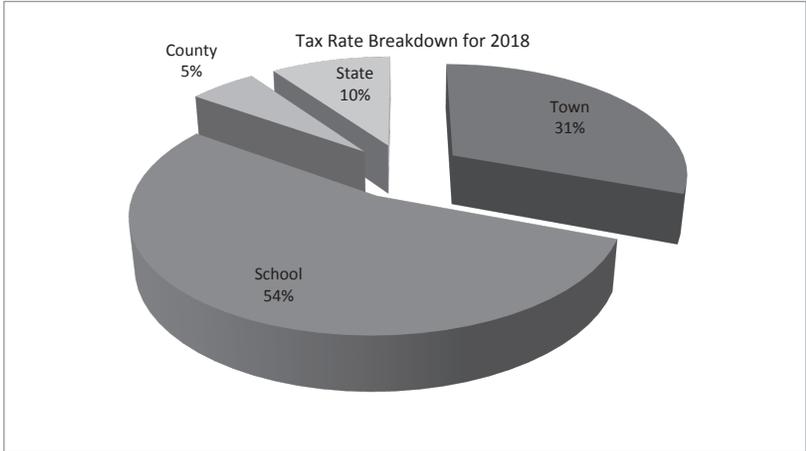
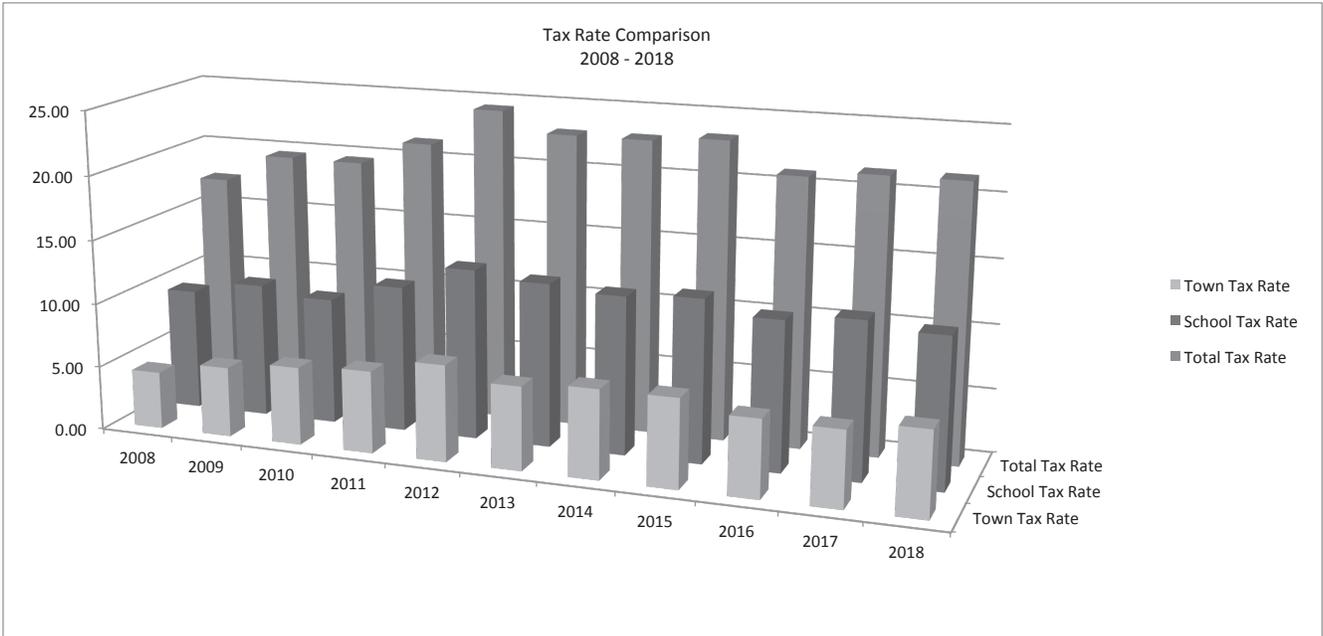
Fund Balance Retention

Enterprise Funds and Current Year Bonds	\$2,200,000
General Fund Operating Expenses	\$44,237,442
Final Overlay	\$66,815

DRA has provided a reference range of fund balance retention amounts below. Please utilize these ranges in the determination of the adequacy of your municipality’s unrestricted fund balance, as currently defined in GASB Statement 54. Retention amounts, as part of the municipality’s stabilization fund policy [1], should be assessed dependent upon your governments own long-term forecasts and special circumstances. Please note that current best practices published by GFOA recommend, at a minimum, that “...general purpose governments, regardless of size, maintain unrestricted fund balance in their general fund of no less than two months of regular general fund operating revenues or regular general fund operating expenditures.” [2],[3]

[1] The National Advisory Council on State and Local Budgeting (NACSLB), (1998), *Framework for Improved State and Local Government Budgeting: Recommended Budget Practices (4.1)*, pg. 17.
 [2] Government Finance Officers Association (GFOA), (2009), *Best Practice: Determining the Appropriate Level of Unrestricted Fund Balance in the General Fund*.
 [3] Government Finance Officers Association (GFOA), (2011), *Best Practice: Replenishing General Fund Balance*.

2018 Fund Balance Retention Guidelines: Pelham	
Description	Amount
Current Amount Retained (8.15%)	\$3,604,266
17% Retained <i>(Maximum Recommended)</i>	\$7,520,365
10% Retained	\$4,423,744
8% Retained	\$3,538,995
5% Retained <i>(Minimum Recommended)</i>	\$2,211,872





**TOWN OF PELHAM
TOWN BUILDINGS**

<i>Property Name</i>	<i>Street Address</i>
2013 Cemetery Building	68 Old Bridge Street
Bath / Shower - PVMP	Mammoth Road
Boy Scout Lodge	Keyes Hill Road
Cemetery Storage Building	Old Bridge Street North
Cemetery Garage	Mammoth Road
Deeded Property	14 Atwood Road
Deeded Property	181 Hobbs Road
Dog Pound	Simpson Mill Road
Field House	Muldoon Park
Fire Station	36 Village Green
Gas Tank Storage Building	Windham Rd
Hearse House Cemetery	Marsh Road
Historical Society Building	5 Main Street
Hobbs House Senior Center	8 Nashua Road
Library	24 Village Green
Little Island Camp	37 Wood Rd
Main Lodge	Mammoth Road
Mobile Office	74 Newcomb Field Parkway
Pump House - PVMP	Mammoth Road
Quonsett Hut Cemetery	Marsh Road
Raymond Field Shed	1201 Mammoth Rd
Restroom- PVMP	Mammoth Road
Salt Shed	31Newcomb Field Parkway
Shed	Lyons Park
Sherburne Building	6 Village Green
Town Hall Annex	60 Old Bridge Street North
Transfer Station	71 Newcomb Field Parkway



**TOWN OF PELHAM
TOWN ROADS**

Acorn Lane-now Old Bridge St.	0.130
Albert Street	0.300
Alexandra Drive	0.320
Andrea Lane	0.200
Angus Way	0.168
Appaloosa Avenue	0.420
Applewood Road	0.450
Arlene Drive	1.125
Armand Drive	0.220
Atwood Rd. Ext.-now Peaceful	0.100
Atwood Road	0.800
Autumn Street	0.221
Balcom Road	0.940
Beacon Hill Road	0.430
Bear Hill Road	0.250
Bedard Avenue	0.100
Belvina Circle	0.140
Benoit Avenue	0.524
Berkeley Street	0.170
Birch Lane	0.670
Blacksmith Road	0.150
Blackston Circle	0.380
Blue Jay Avenue	0.150
Blueberry Circle	0.800
Boulder Lane	0.149
Bowley Drive	0.140
Bowman Lane	0.230
Brandy Lane	0.613
Brett Circle	0.206
Brookview Drive	0.860
Brown Avenue	0.162
Burns Road	0.850
Bush Hill Road	1.930
Butternut Drive	0.160
Campbell Road	0.150
Cara Lane	0.200
Cardinal Drive	0.150
Carlisle Lane	0.100
Carol Drive	0.160
Carriage Drive	0.100
Castle Hill Road	0.600
Chagnon Lane	0.530
Christopher Lane	0.260



TOWN OF PELHAM
TOWN ROADS

Clark Circle	0.700
Claudine Drive	0.170
Clearview Avenue	0.080
Clement Road	0.200
Clydesdale Avenue	0.420
Coburn Avenue	0.220
Colby Drive	0.080
Collins Way	0.200
Colonial Drive	0.300
Common Street	0.050
Corey Drive	0.146
Cote Drive	0.140
Countryside Drive	0.292
Cranberry Lane	0.160
Crescent Circle	0.410
Currier Road	1.360
Dale Avenue	0.150
Daniel Drive	0.090
David Drive	0.310
Davis Way	0.015
Debbie Drive	0.740
Deer Hill Circle	0.400
Diamond Hill Road	0.290
Dick Tracy Lane	0.260
Dodge Road	0.314
Dogwood Circle	0.440
Doreen Drive	0.150
Doris Avenue	0.140
Dutton Road	2.450
Economou Avenue	0.200
Eddy Lane	0.120
Edwards Drive	0.140
Ellsworth Drive	0.100
Fair View Drive	0.170
Falcon Drive	0.200
Field Drive	0.100
Fineview Circle	0.100
Fletcher Drive	0.500
Foreman Lane	0.100
Gala Court	0.100
Garland Drive	0.950
Garland Lane-now Pasture Lane	0.180



**TOWN OF PELHAM
TOWN ROADS**

Gaudet Lane	0.222
Gauthier Way	0.100
Gibson Road	0.200
Gladys Street	0.130
Glenside Drive	0.200
Golden Brook Drive	0.100
Gordon Avenue	0.610
Grandview Road	0.270
Granite Drive	0.100
Greeley Rd.-now Wyndridge Cir.	0.320
Green Meadow Drive	0.570
Greenwood Terrace	0.150
Gumpus Hill Road	0.300
Hancock Lane	0.200
Harley Road	0.235
Hayden Road	0.750
Hearthstone Road	0.560
Heather Lee Lane	0.400
Hemlock Drive	0.100
Heritage Road	0.280
Herrick Circle	0.288
Hickory Hill Road	0.361
Highland Avenue	0.240
Hillcrest Lane	0.450
Hinds Lane	0.800
Hobbs Road	1.240
Holstein Drive	0.400
Homestead Road	0.320
Honey Lane	0.231
Hutchinson Bridge Road	0.160
Independence Drive	0.280
Indian Valley Road	0.250
Industrial Park Drive	0.300
Inwood Circle	0.120
Iris Avenue	0.070
Island Pond Road	0.300
Ivers Grove Lane	0.100
Jefferson Avenue	0.130
Jennifer Drive	0.279
Jeremy Hill Road	2.050
Jericho Road	1.540
Jonathon Road	0.450
Jones Farm Road	0.225



**TOWN OF PELHAM
TOWN ROADS**

Kathleen Lane	0.031
Katie Lane	0.265
Kennedy Drive	0.460
Kinnal Avenue	0.200
Koper Lane	0.792
Kosik Terrace	0.100
Lane Road	0.780
Lannan Drive	0.400
Lawrence Corner Road	0.550
LeBlanc Road	0.340
Ledge Road	1.440
Lemire Drive	0.180
Leonard Drive	0.770
Lincoln Street	0.360
Linda Avenue	0.090
Lisa Terrace	0.160
Litchfield Circle	0.510
Longview Circle	1.220
Loretta Avenue	0.420
Lori Lane	0.104
Luann Lane	0.470
Lucy Avenue	0.360
Lyons Way	0.111
Madison Avenue	0.090
Magnolia Drive	0.312
Main Street	0.880
Maple Drive	0.210
Marie Avenue	0.254
Marsh Road	2.530
Matthew Drive	0.096
May Lane	0.276
Mayflower Lane	0.100
McGrath Road	0.550
McLain Drive	0.150
Meadow Lane	0.180
Meagan Circle	0.127
Melissa Circle	0.165
Melody Lane	0.630
Mercury Lane	0.230
Michelle Avenue	0.401
Millstone Road	0.170
Misty Lane	0.600
Moekle Road	0.550



**TOWN OF PELHAM
TOWN ROADS**

Monticello Drive	0.300
Monument Hill Road	0.400
Moonshadow Drive	0.300
Morgan Avenue	0.920
Mossey Lane	0.100
Mount Vernon Drive	0.400
Mountain View Road	0.100
Mulberry Lane	0.650
Nancy Avenue	0.500
Nashua Road	1.500
Nature's Way	0.200
Nickolas Lane	0.294
Noela Avenue	0.140
Oak Hill Road	0.410
Old Bridge Street	0.550
Old County Road	0.400
Old Lawrence Rd.-now Briarwood	0.597
Orchard Lane	0.260
Overlook Drive	0.200
Partridge Lane	0.100
Patriot Drive	1.129
Peabody Lane	0.250
Pelham Road	0.400
Pete's Way	0.167
Pheasant Lane	0.100
Pineridge Road	0.250
Pinewood Circle	0.380
Plower Road	0.300
Ponderosa Drive	0.210
Pondview Drive	0.196
Poplar Hill Road	0.400
Primrose Lane	0.300
Priscilla Way	0.391
Pulpit Rock Road	0.770
Quail Run Road	0.200
Radcliff Drive	0.150
Regis Drive	0.260
Renee Lane	0.100
Rita Avenue	0.150
River Bend Drive	0.100
Robert Street	0.060
Robinson Road	0.600
Rocky Hill Road	0.130



**TOWN OF PELHAM
TOWN ROADS**

Russell Drive	0.340
Sandy Circle	0.220
Sawmill Road	0.660
Scenic View	0.340
Scotland Avenue	0.180
Shannon Circle	0.381
Shelly Drive	0.300
Shepard Road	0.830
Short Road	0.200
Simpson Mill Road	1.450
Simpson Road	1.440
Sky View Road	0.530
Slaven Drive	0.150
Slaven Drive Extension	0.250
Spaulding Hill Road	0.660
Spring Street	1.094
Spruce Street	0.180
Squire Drive	0.200
St. Margaret Drive	0.450
Stephanie Drive	0.200
Stevens Road	0.320
Stonepost Road	0.400
Sunrise Drive	0.080
Sunset Drive	0.090
Surrey Lane	0.570
Susan Drive	0.400
Sycamore Street	0.234
Tallant Road	1.940
Tenny Road	0.960
Theodore Avenue	0.100
Therriault Drive	0.180
Thomas Avenue	0.550
Tiger Avenue	0.160
Timber Lane	0.110
Tina Avenue	0.180
Township Road	0.432
Trailside Drive	0.100
Valley Hill	1.100
Vassar Drive	0.320
Velma Circle	0.208
Victoria Circle	0.230
Vista Drive	0.100
Washington Street	0.500



TOWN OF PELHAM
TOWN ROADS

Webster Avenue	1.050
Wellsley Drive	0.460
West Street	0.100
Westfall Rd. N-now Westfall Rd.	0.600
Westfall Rd. S-now Turtle Crossing	0.317
Westview Terrace	0.190
Wheaten Drive	0.280
William Drive	0.340
Willow Street	0.830
Willshire Lane	0.400
Willshire Lane	0.400
Woackle Circle	0.230
Woodbury Avenue	0.150
Woodlawn Road	0.341
Wyndridge Road	0.562
Youngs Crossing Road	0.380



**Town of Pelham
Report of Wages Paid
2018**

<u>Name</u>		<u>Wages</u>	<u>Overtime</u>	<u>Specials</u>	<u>TOTAL WAGES</u>
Ackroyd, Carissa L	\$	3,960.00			\$ 3,960.00
Annal, Valerie M		1,188.00			1,188.00
Atwood, Gregory P		34,322.62	2,135.25		36,457.87
Austin, Jonathan T		2,300.00			2,300.00
Avery, David		4,163.46			4,163.46
Babb, Troy M		57,697.19	13,999.53		71,696.72
Baisley, Elise K		153.00			153.00
Baisley, Manny T		2,419.50			2,419.50
Banfield, Jeffrey S		41,184.15	5,616.44		46,800.59
Barbato, Brian E		81,152.53	39,516.60	6416.50	127,085.63
Barrett, Ralph R		49,693.63	8,247.43		57,941.06
Beauregard, Jennifer		60,237.04	1,643.28		61,880.32
Becker, Jenya V		2,290.00			2,290.00
Bedard, Jeremy J		50,770.46	672.52		51,442.98
Beecher, Justin D		2,891.00			2,891.00
Belcher, Stephen J		48,017.54	2,425.18		50,442.72
Bellahrossi, Ryan J		117.00			117.00
Berger, Thalan R		2,175.00			2,175.00
Bettencourt, Justin S		1,840.00			1,840.00
Binette, Kelly A		480.00			480.00
Binette, Melissa J		28,036.19			28,036.19
Binette, Nathan M		1,952.50			1,952.50
Bonnell, Brandon G		43,353.70	523.87		43,877.57
Bordeleau, Krista D		23,074.25			23,074.25
Bordeleau, Olivia C		7,969.75			7,969.75
Bosworth, Jacob B		6,640.00			6,640.00
Bouchard, Evan T		70.00			70.00
Boucher, Susan D		10,894.88			10,894.88
Bowlan, Nathan W		320.00			320.00
Boyd, Nicholas B		5,356.00			5,356.00
Branco, Domenic L		1,330.00			1,330.00
Branco, Nicholas J		2,117.50			2,117.50
Bridge, Nicholas J		3,306.91			3,306.91
Brown, Andrew D		2,320.00			2,320.00
Buckley, Shawn		59,905.97	11,249.14		71,155.11
Bullock, Anthony S		55,572.82	12,356.80		67,929.62
Butler, Andrew J		140.00			140.00
Campbell, Brian R		82,648.43	2,228.77		84,877.20
Caprigno, Allison D		71,183.40	2,536.71	547.00	74,267.11
Carito, Adam W		3,852.75			3,852.75
Carr, Kathleen A		59,582.85	352.71		59,935.56
Carroll, Brendan T		77,567.03			77,567.03
Carter, Mark J		21,800.00			21,800.00
Cashman, Corey J		706.06			706.06
Chase, Glen E		80,799.45	25,981.58	4569.00	111,350.03
Cheung, Brayden M		105.00			105.00
Chiasson, Katharine C		2,160.00			2,160.00
Choate, David J		52,945.53	11,297.37		64,242.90
Classon, Emily E		10,916.13			10,916.13
Connolly, Jamie E		46,407.23	22,989.34		69,396.57
Costa, Joseph B		4,070.00			4,070.00
Costello, Michael E		11,957.50			11,957.50
Crowley, Derek M		2,140.00			2,140.00
Cunio, Kimberly J		27,756.70	6,441.95		34,198.65
Cunningham, Sean D		39,591.68	6,467.97		46,059.65
Currier, Philip		800.00			800.00
Cvinar, Allison N		1,507.50			1,507.50
Dagher, Maria N		140.00			140.00
Dame, Paige C		685.00			685.00



**Town of Pelham
Report of Wages Paid
2018**

<u>Name</u>	<u>Wages</u>	<u>Overtime</u>	<u>Specials</u>	<u>TOTAL WAGES</u>
Davis, Anastasia M	8,263.70			8,263.70
Davis, Joan B	6,247.50			6,247.50
Day, Nicholas P	1,138.50			1,138.50
Deacon, Alexander M	1,792.00			1,792.00
DeFranzo, Nicole A	2,170.00			2,170.00
DeLoreto, Cameron Joseph	2,040.00			2,040.00
DeMelo, Siera A	291.50			291.50
Demers, Brian R	1,500.00			1,500.00
DeRoche, David G	72,213.46	17,555.40	2912.00	92,680.86
Desmarais, Joseph E	2,065.00			2,065.00
Doherty, Linda T	16,991.20			16,991.20
Donovan, Ryan J	73,090.85	27,765.77	6641.00	107,497.62
Drolet, Jack A	2,361.00			2,361.00
Drolet, Matthew G	2,172.00			2,172.00
Druding, Christopher B	2,220.00			2,220.00
Duarte, Baylee R	1,468.50			1,468.50
Duffy, Connor P	351.00			351.00
Dufresne, Sandra T	28,820.69			28,820.69
Dumais, Ashley A	1,034.00			1,034.00
Duragano, Michael D	2,860.00			2,860.00
Eagen, Samantha M	2,664.00			2,664.00
Eagen, Sarah A	2,220.00			2,220.00
Eaves, Brenda A	3,100.00			3,100.00
Edwards, Glennie Mae	13,394.77			13,394.77
Fancher, Mark R	8,042.65			8,042.65
Farris, Alivia A	1,303.50			1,303.50
Farris, Joseph C	253.50			253.50
Farris, Lindsey A	665.00			665.00
Farwell, Daniel M	76,656.08	1,254.28		77,910.36
Fauvel, Kristine C	5,363.79	252.12		5,615.91
Fehmel, Erik J	4,087.84			4,087.84
Ferreira, Francis M	102,789.82	17,117.79		119,907.61
Ferreira, Kody S	35,738.87	6,722.48		42,461.35
Finn, Irja	50,800.41			50,800.41
Fisher, Paul D	80,143.97	2,163.66		82,307.63
Flint, Winifred	41,815.43			41,815.43
Foley, James T	8,207.83	34.49		8,242.32
Forde, Heather A	1,200.00			1,200.00
Galgay, Jordyn H	126.00			126.00
Gamache, Ashley M	2,235.00			2,235.00
Gavelis, Rita J	45,372.26			45,372.26
Gleason Jr, Thomas H	596.33			596.33
Goldthwait, Hannah N	685.00			685.00
Gonsalves, Nicholas R	2,110.00			2,110.00
Gowan, Scott J	103,373.34			103,373.34
Granfield, John J	997.50			997.50
Greenwood, James B	53,916.29			53,916.29
Grenda, Marilyn F	8,387.25			8,387.25
Grinley, Jeffrey B	57,117.12	23,579.66	460.00	81,156.78
Hall, Renee M	3,192.00			3,192.00
Halliday, Cody D	46,516.31	8,369.58	544.00	55,429.89
Hamel, Leigh Ann Dakota	11,076.96			11,076.96
Hamilton, Shaun P	3,113.45			3,113.45
Hammond, Jeri L	6,080.00			6,080.00
Harrington, Jamie L	1,910.00			1,910.00
Hegan, Aiden J	140.00			140.00
Hein, Gregory M	2,843.97			2,843.97
Higgins, Valerie E	7,008.50			7,008.50
Hodge, Anthony J	3,462.00			3,462.00

This report has not been audited



**Town of Pelham
Report of Wages Paid
2018**

<u>Name</u>	<u>Wages</u>	<u>Overtime</u>	<u>Specials</u>	<u>TOTAL WAGES</u>
Hodge, Elizabeth L	60.00			60.00
Hodge, John W	61,756.49	8,792.42	315.00	70,863.91
Hoey, Ian P	180.00			180.00
Hoffman, Craig	60,127.05	8,469.43		68,596.48
Hoffman, James B	54,539.87	6,558.73		61,098.60
Hogan, Laurie A	600.00			600.00
Holdsworth, Dawn M	12,956.25			12,956.25
Horne, Robert D	96,121.97	2,327.85		98,449.82
Howard, James G	3,139.50			3,139.50
Huertas, Jaime	65,260.85	17,527.43	40878.50	123,666.78
Humphreys, Connor M	100.00			100.00
Hurd, Diane L	60,158.30	448.13		60,606.43
Hurd, Megan M	3,456.00			3,456.00
Ignatowicz, John W	71,019.90	23,645.62		94,665.52
Isabelle, Jordyn	4,644.00			4,644.00
Janak, Alyssa R	990.00			990.00
Jenkins, Christopher M	2,573.86			2,573.86
Johnson, Andrew B	2,960.00			2,960.00
Johnson, Brian R	76,070.15			76,070.15
Johnson, Kellyn R	685.00			685.00
Johnstone, David R	65,619.31	1,831.77		67,451.08
Joncas, Ethan T	105.75			105.75
Jones, Matthew C	144.00			144.00
Jones, Zachary S	90.00			90.00
Kania, Kathryn R	25,362.94			25,362.94
Kasiske, Michael J	79,041.60	1,128.89	7154.50	87,324.99
Keenlside, Matthew P	81,009.91	19,855.58	207.00	101,072.49
Kelly, Brian M	88,949.40	1,149.20		90,098.60
Kosik, Walter J	10,690.75			10,690.75
Kuilan, Jeremy M	652.00			652.00
Landry, Sara E	54,475.52			54,475.52
Larson, Tyler J	3,193.75			3,193.75
Law, Jonathan P	13,839.48			13,839.48
Leischner, Paul G	38,640.14			38,640.14
LeMasurier, Noelle M	54,360.66	14,275.60		68,636.26
Lessard, Kaitlin M	3,658.66	255.26		3,913.92
Lingley, Celia M	55,825.87	1,527.78		57,353.65
Lloyd, Trevor P	6,529.75			6,529.75
Locke, James M	71,863.86	8,316.76	1900.00	82,080.62
Lodge, William C	6,066.50			6,066.50
Long, Robert W	49,872.31	296.58		50,168.89
Lord, Karen L	7,714.01			7,714.01
Lozowski, John P	30,029.50			30,029.50
Lyman, Olivia C	2,453.00			2,453.00
Lynde, Harold V	1,500.00			1,500.00
Mahoney, Landra L	1,065.00			1,065.00
Malloy, Regina M	42,093.46	567.51		42,660.97
Mannion, Dennis J	4,040.00		40832.50	44,872.50
Marcus, Tracey	4,530.42			4,530.42
Marsden, Dorothy A	68,194.53	383.70		68,578.23
Marston, Julie A	7,024.03			7,024.03
Martin, Kevin J	747.00		6701.00	7,448.00
Martin, Rhonda M	10,446.64			10,446.64
Maruca, Marie E	29,894.85			29,894.85
Mastropiero, Rebecca L	5,880.00			5,880.00
Matarazzo, Bradley J	110.00			110.00
Matarazzo, Maxwell M	573.00			573.00
McAdam, Shannon	3,829.00			3,829.00
McAdam, Shawn P	2,132.50			2,132.50



**Town of Pelham
Report of Wages Paid
2018**

<u>Name</u>	<u>Wages</u>	<u>Overtime</u>	<u>Specials</u>	<u>TOTAL WAGES</u>
McAweeney, Paul D	3,236.92	232.20		3,469.12
McCarthy, Brian C	105,201.04			105,201.04
McDevitt, William	1,200.00			1,200.00
McNamara, Maureen C	2,506.25			2,506.25
Meilus, Antanas E	2,085.00			2,085.00
Mello, Eric D	70.00			70.00
Midgley, James F	115,041.00			115,041.00
Midgley, James T	56,715.40	17,735.23	382.50	74,833.13
Miller, Tyler J	100.00			100.00
Molloy, Robert E.	144.00			144.00
Mondejar, Xavier A	30.00			30.00
Montano, Bismark	74,783.44	23,175.58	2661.00	100,620.02
Nale, Brigid M	279.00			279.00
Neskey, Larry P	58,450.98	3,194.72		61,645.70
Newcomb, Linda	50,922.70	3,112.43		54,035.13
Normandin, Troy R	7,852.02			7,852.02
Nottebart, Joshua R	602.00			602.00
Noyes, Benjamin P	67,050.59	1,593.70		68,644.29
O Donnell, Thomas J	82,271.07	24,582.00		106,853.07
OConnell Galeotalanza, Shannon	57,906.07	22,227.23		80,133.30
K				
O'Connor, Timothy K	373.00			373.00
Ogiba, Michael A	693.00		6365.00	7,058.00
Olson, Jean A	38,146.10	1,175.92		39,322.02
O'Maley, Susan E	4,256.09			4,256.09
Owens, Lisa A	50,544.65	116.31		50,660.96
Page, Ronald L	71,854.02	18,138.61		89,992.63
Paige, Chelsea M	9,096.12			9,096.12
Papadimoulis, Alexandria	3,776.50			3,776.50
Parece, Patricia A	1,674.25			1,674.25
Patchen, Abigail M	54.00			54.00
Patterson, Brianna	2,265.00			2,265.00
Patterson, Mikayla	2,276.00			2,276.00
Pendergast, Georgia A	3,252.00			3,252.00
Perriello, Anne T	89,559.90		5727.00	95,286.90
Pratt, Jacoby W	1,845.00			1,845.00
Ramgopaul, Dayanand	64,962.89			64,962.89
Rawding, Bridget L	18,508.31			18,508.31
Regan, Kimberly A	600.00			600.00
Richards, Brandon L	7,560.00			7,560.00
Riddinger, Mark N	57,763.80	19,738.36	2520.00	80,022.16
Rizzo, Brenda M	55,003.45	1,399.83		56,403.28
Roark, Joseph A	145,414.92		4356.00	149,770.92
Robichaux, Matthew R	2,598.00			2,598.00
Robidoux, Cameron J	2,183.58			2,183.58
Rodrigue, Alex	3,144.00			3,144.00
Rooney, Daniel C	60,579.46	15,481.94	382.50	76,443.90
Russo, Steven M	41,934.90	4,342.10		46,277.00
Sage, Derek	2,758.00			2,758.00
Salois, Kelly L	39,779.28	2,356.80		42,136.08
Schedeler, Elizabeth A	493.50			493.50
Silvar, Devin J	7,135.00			7,135.00
Simes, Michael W	29,183.31	2,435.64		31,618.95
Slater, David J	21,280.00			21,280.00
Slattery, Elizabeth D	8,221.47			8,221.47
Slattery, Lynne A	21,635.00	22.50		21,657.50
Snide, Ann S	39,931.38	42.78		39,974.16
Snyder, Jaxon D	145.00			145.00
Somorrostro, Omobono Wolffer	3,121.60			3,121.60

This report has not been audited



**Town of Pelham
Report of Wages Paid
2018**

<u>Name</u>	<u>Wages</u>	<u>Overtime</u>	<u>Specials</u>	<u>TOTAL WAGES</u>
Soonthornprapuet, Patrick	185.00			185.00
Soucy, Roland J	21,867.25			21,867.25
Soucy, Russell N	9,058.40			9,058.40
Spencer, Suzane A	1,200.00			1,200.00
Sprague, Nathan B	75.00			75.00
Stevens, Andrew I	2,220.00			2,220.00
Stickney, Jacob S	15.00			15.00
Strout, Andrew T	90.00			90.00
Suprenant, Joshua G	162.00			162.00
Takesian, Charlene F	4,740.00			4,740.00
Thibeault, Jamie E	2,008.00			2,008.00
Thistle, Adam J	89,356.87	22.26	3526.50	92,905.63
Thompson, Carolyn A	3,326.51			3,326.51
Todd, Sydney L	177.75			177.75
Toom, Stephen R	100,196.31	32.91	19236.00	119,465.22
Vandeventer, Emily J	420.00			420.00
Vecchi, Betsy A.V.	45,689.67			45,689.67
Vieira, Bruce J	67,930.34	29,944.97	989.00	98,864.31
Viger, Douglas E	1,200.00			1,200.00
Ward, Charlene M	724.80			724.80
Warren, Frank A	16,675.25			16,675.25
Weaver, Patrick M	70,060.88	26,162.76		96,223.64
Webster, Kimberly R	440.00			440.00
Weishaar, Heidi I	8,259.71			8,259.71
White, Robert F	2,645.63			2,645.63
Wholey, Joseph T	2,778.75			2,778.75
Williams, Gary E.	31,044.56			31,044.56
Williams, Kevin	337.00			337.00
Willis, Charity A Landry	8,460.63			8,460.63
Willis, Cloverlyn G Landry	3,248.00			3,248.00
Wong-Sierra, Chrysta M	5,150.00			5,150.00
Wood, Lisa A	6,728.00			6,728.00
Yates-Souza, Myia M	72,447.74	5,932.46		78,380.20
Young, Lauren S	2,031.96			2,031.96
Young, Nicholas R	2,152.50			2,152.50
Zelonis, Kerry	8,086.45			8,086.45
Zelonis, Timothy	19,948.00			19,948.00
Totals	\$ 6,047,368.68	\$ 622,055.15	\$ 166,223.50	\$ 6,835,647.33



IMPORTANT NOTE REGARDING OVERTIME AND SPECIAL WAGES

Department heads and the Town Administrator are not eligible for overtime pay (OT). In the Police Department, the Chief (a department head) and Lieutenants may be paid overtime for work under grants which specify overtime must be paid. Any member of the Police Department may be paid for “Details”. These are performed for third parties. These wages are fully reimbursed to the Town although the offsetting revenue does not appear here. Regular wages may include longevity, education, or other payments required by contract. These explanations are as comprehensive as possible. If you have questions on any matter herein, please contact a member of the Board of Selectmen.



Town of Pelham, NH
Encumbered Funds for 2018-2019

Fire Department Specials	Axle Conversion on Pumper Truck	\$ 14,602.00
Fire Department Repairs	Repairs on Pumper Truck	\$ 19,608.00
Planning Department Specials	Detailed Sormwater management plan	\$ 30,000.00
Town Buildings Project	Police Department Roof replacement	\$ 200,000.00
	Parks & Recreation Storage Area roof	<u>\$ 100,000.00</u>
TOTAL ENCUMBERED FUNDS FROM 2018		<u><u>\$ 364,210.00</u></u>

This Report has not been Audited



Trustees of the Trust Funds
Town of Pelham

2018 Annual Report

In 2018 the Trustees of the Trust Funds continued to organize the operations, administration and reporting, of all accounts under their fiduciary responsibility.

The internal operating policy has been updated to reflect latest banking and approval procedures for requests for withdrawal of funds. The Investment Policy was updated, reapproved and submitted to the Attorney General’s Office in compliance with State requirements. These documents continue to be available for review on Trustees website.

A total of \$2,510,055, is currently held by the Trustees in various trust and capital reserve funds. Of this total, \$1,773,837 is deposited in an Investment Portfolio and consists of funds contained in Expendable Trust Funds, some with restricted principal and others completely expendable. The balance of \$736,218 is deposited in CD’s and Money Market Accounts and consists of Capital Reserve Funds which, by state regulations must be invested separately.

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

Breakdown of Trust Funds:

Restricted Principal Trust Funds	\$ 932,671
Expendable Trust Funds	<u>\$ 841,166</u>
Total	\$1,773,837

Breakdown of Capital Reserve Funds:

Capital Reserve Accounts	\$ 715,925
Non-Capital Reserve Funds (by state regulations classified as Capital Reserve)	<u>\$ 20,293</u>
Total	\$ 736,218

The Trustees of the Trust Funds would like to express our gratitude to the Selectmen’s Office for its continued administrative support, specifically the Finance Office for its patience and diligence in serving our needs during this past year and the BOS Secretary for her coordination of our meetings and correspondence.

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

Sincerely,

Ed Gleason	Chairman
Demetra Bergeron	Secretary
Cindy Ronning	Trustee



Report of the Trust Funds of the Town of Pelham N.H. for year ending December 31, 2018 (as of 11/30/18)

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		
				Balance Beginning Year	New Funds Created*	Cash Gains or (Losses)	Withdrawals*	Year End Balance	Income Earned	Income Expended	Fees			Year End Balance	
CAPITAL RESERVE FUNDS															
2013	Cistern Repair	Fire Dept	CDs	29,982.57				29,982.57					548.13	30,530.70	30,314.08
2006	Cemetery Lot Repurchase	Cemetery	CDs	0.00				0.00					409.98	409.98	407.08
2014	Special Education CRF	School	CDs	199,883.79				199,883.79					3,612.93	203,496.72	202,052.88
1980	Raymond Park Forestry	Parks & Rec	CDs	46,234.79			(27,000.00)	19,234.79					2,240.79	21,475.58	21,323.21
1992	Senior Center Bus	Seniors	CDs	49,970.95				49,970.95					-46,019.03	3,951.92	3,923.88
2004	Town Building Emer. Repair	Town	CDs	0.00				0.00					1,585.43	1,585.43	1,574.18
2016	Highway Dept Maintenance	Highway Dept	CDs	149,912.84	300,000.00		(292.00)	449,620.84					5,909.50	455,530.34	452,298.27
NON-CAPITAL RESERVE FUNDS															
	Fire Department Matching Grant	Fire Dept	CDs	19,988.37				19,988.37					286.78	20,323.56	20,179.36
Total Capital Reserve Funds				495,973.31	300,000.00	0.00	(27,292.00)	768,681.31	0.00	10,882.23	0.00	(2,432.70)	-31,377.07	737,304.24	732,072.94
RESTRICTED PRINCIPAL TRUST FUNDS															
1897	Perpetual Care	Cemetery	Stocks & Bonds	618,078.51		8,260.49		626,339.00					111,717.14	738,056.13	790,761.66
1986	Eva Pariseau	Cemetery	Stocks & Bonds	664.67		9.05		673.72					491.67	1,165.38	1,248.61
1998	Myron Robie	Cemetery	Stocks & Bonds	6,613.73		88.90		6,702.63					2,349.25	9,051.89	9,698.29
LIBRARY															
1979	Charles Seavey ¹	Library	Stocks & Bonds	7,095.69		94.71		7,190.40					997.46	8,187.86	8,772.57
1990	E & E Chalifoux	Library	Stocks & Bonds	5,542.62		74.07		5,616.69					995.94	6,612.63	7,084.85
1979	Frank Woodbury	Library	Stocks & Bonds	12,953.83		173.10		13,126.93					2,292.80	15,419.74	16,520.88
1937	Mary Gage	Library	Stocks & Bonds	1,318.81		17.58		1,336.39					142.94	1,479.33	1,584.97
1940	Sherman Hobbs	Library	Stocks & Bonds	6,331.86		84.47		6,416.33					786.45	7,202.77	7,717.13
2012	Anna M. Beaudoin Book Fund ²	Library	Stocks & Bonds	56,705.69		753.88		57,459.57					1,263.95	58,723.52	62,917.04
SCHOOL															
1995	Dr. Ernest M. Law	Scholarship	Stocks & Bonds	12,979.83		172.77		13,152.60					754.57	13,907.17	14,900.30
1997	Grace C O'Hearn ³	Scholarship	Stocks & Bonds	7,363.37		97.89		7,461.26					160.26	7,621.52	8,165.78
2000	Lansaigne Case Mem.	Scholarship	Stocks & Bonds	14,185.52	700.00	198.00		15,083.52		100.00			559.92	15,643.44	16,760.55
1982	Ruth Richardson ³	Scholarship	Stocks & Bonds	6,135.37		81.62		6,216.99					267.31	6,484.31	6,947.36
1985	Starlighters Drum ³	Scholarship	Stocks & Bonds	6,135.98		81.60		6,217.58					182.70	6,400.28	6,857.33
2012	John & Glenys Wolfendend ³	Scholarship	Stocks & Bonds	29,100.11		386.73		29,486.84					332.97	29,819.81	31,949.28



Report of the Trust Funds of the Town of Pelham N.H. for year ending December 31, 2018 (as of 11/30/18)

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		
				Balance Beginning Year	New Funds Created*	Cash Gains or (Losses)	Withdrawals*	Year End Balance	Balance Beginning Year	Income Earned	Income Expended	Fees	Year End Balance				
	TOWN																
1997	H. Tracy Davis Mem.	Boy Scouts	Stocks & Bonds	7,727.56		103.16		7,830.72				155.44		(68.18)	1,141.65	8,972.38	9,613.11
	EXPENDABLE TRUST FUNDS																
	CEMETERY																
2009	General Maintenance	Cemetery	Stocks & Bonds	27,796.70	11,430.00	521.65		39,748.35				777.21		(339.86)	1,207.52	40,955.87	43,880.58
1956	E & A Raymond	Cemetery	Stocks & Bonds	300.59		4.14		304.73				6.81		(3.05)	339.19	643.93	689.91
1966	Henry Currier	Cemetery	Stocks & Bonds	468.69		6.44		475.13				10.51		(4.70)	487.46	962.60	1,031.34
1966	Koehler/Cahill	Cemetery	Stocks & Bonds	267.86		3.72		271.58				6.20		(2.79)	355.11	626.69	671.44
	LIBRARY TRUSTS																
1988	Noreen Brown ⁴	Library	Stocks & Bonds	7,404.10		0.00	(7,404.10)	0.00				0.00	(2,645.69)	0.00	0.00	0.00	0.00
1996	Muldoon Park - Private	Parks & Rec	Stocks & Bonds	0.00		0.00		0.00				0.00	(102.48)	0.00	0.00	0.00	0.00
1996	Muldoon Park - Public	Parks & Rec	Stocks & Bonds	0.00		0.00		0.00				0.00	(82.77)	0.00	0.00	0.00	0.00
1994	Pelham Veterans Memorial Park	Parks & Rec	Stocks & Bonds	7,934.45		104.40		8,038.85				150.75		(65.35)	-2,262.41	5,776.44	6,188.94
1996	Raymond Park Trust - Private	Parks & Rec	Stocks & Bonds	5.27		0.00	(5.27)	0.00				0.00	(0.14)	0.00	0.00	0.00	0.00
1996	Raymond Park Trust - Public	Parks & Rec	Stocks & Bonds	14,667.30		199.85		14,867.15				318.50		(141.73)	11,275.00	26,142.15	28,008.99
	PENSION/INSURANCE FUNDS																
1991	Compensated Absence	Employee Rel.	Stocks & Bonds	301,840.17		4,038.75		305,878.92				6,124.59		(2,690.87)	65,221.39	371,100.31	397,601.06
	SCHOOL/SCHOLARSHIP FUNDS																
1994	ADA Modification	School	Stocks & Bonds	17,137.35		231.53		17,368.88				360.67		(159.57)	8,722.43	26,091.31	27,954.53
2013	Pelham HS Sr Scholarship Fd	School	Stocks & Bonds	3,627.77		48.25		3,676.02				71.94		(31.46)	134.24	3,810.27	4,082.36
1999	School Building Maint.	School	Stocks & Bonds	237,285.32		3,161.49		240,446.81				4,736.23		(2,074.13)	20,816.75	261,263.56	279,920.72
1976	Robinson Tennis Court	School	Stocks & Bonds	4,404.82		19.45	(3,025.95)	1,398.32				33.77		(15.34)	2,546.90	3,945.21	4,226.95
1980	Forest Mgmt Committee	Forestry	Stocks & Bonds	139,913.87		1,378.88	(72,300.00)	68,992.75				2,041.42		(891.14)	-3,573.15	65,419.60	70,091.30
	Total Individual Trusts			1,561,987.41	12,130.00	20,396.57	(82,735.32)	1,511,778.66			215,182.47	30,739.21	(2,731.08)	(13,483.18)	229,707.42	1,741,486.08	1,865,847.81
	Total All Trust Funds			2,057,960.72	312,130.00	20,396.57	(110,027.32)	2,280,459.97			175,355.87	41,621.44	(2,731.08)	(15,915.88)	198,330.35	2,478,790.32	2,597,920.75



Assessor's Office

**Department Head:
Susan Snide, Assessing
Assistant**

**6 Village Green
Pelham, NH 03076**

Phone: (603) 635-3317

Fax: (603) 635 3096

Email: ssnide@pelhamweb.com

Office Hours:

Monday thru Friday 8AM to 4PM

www.pelhamweb.com/assessor

2018 ANNUAL REPORT FROM THE BOARD OF ASSESSORS

To the residents of Pelham:

The Board of Selectmen has statutory authority as the Board of Assessors for the Town of Pelham. It is the responsibility of the Assessing Department to discover the value of all real estate in Pelham. To that end all property is measured & all components listed.

A full measure and listing, sometimes called an inventory, has many goals. One of which is to bring property values in line with the current fair market. Similar properties should reflect similar values considering age and quality of construction. A full revaluation of the entire town in one year is cumbersome, time consuming and costly. We chose to spread out the inventory of properties over a 4-year period; hence we conduct cyclical inspections. The town is sectioned in to quadrants and each quadrant is canvassed in one of 4 years.

We undergo certification every 5 years by the DRA. This is an audit of our Department processes. At that time, we also review the following files for statutory compliance: current use designations, elderly exemptions, wood, solar and blind exemptions and veteran's credit. Our most recent Certification from DRA was in 2016. Our next Certification will be done in 2021.

Statistical updates (another component of a revaluation) will be performed when fair market sales and assessed values differ by 10% or more. 2016 was the end of our third 5-year certification cycle. We continue to maintain values within 10% of fair market as recommended by the NH Assessing Standards Board.

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

2017 saw our values remain stable from 2016 values. When the 2016 Certification was completed our equalization, rate was 100%. The market continued to be strong with assessed values dropping to 98.6% of fair market by the time the DRA established our 2016 equalization rate in January 2017.

For 2018 the total valuation for the community is up from **\$1,715,948,380** in 2017 to **\$1,769,633,584**. This excludes all exempt properties. Excluding utilities, our 2018 valuation is **\$1,714,232,884**.

Our tax rate for 2018 increased \$.01 to 21.46 from \$21.45 in 2017. The rate is broken down into: local school at \$11.62, County at \$1.17, Municipal at \$6.58 and State Education rate at \$2.09. Attached is the updated version of tax rates and equalization values per year since 2000.

Once the tax bills are mailed, property owners are eligible to seek abatement. It is the responsibility of the property owner to prove their assessment is disproportionate to similar properties or that the value varies greater than 10% from the current year fair market value or there is some material data error which affects the assessed value.

Our equalization rate for 2018 is confirmed to be 87.8 %. The Assessing Standards Board (ASB) allows, as a test of uniformity of assessment, a coefficient of dispersion (COD) of 20. When calculating the COD for 2018 using the fair market sales for residential properties from October 1, 2017 to September 30, 2018 our COD is at 10.6.

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

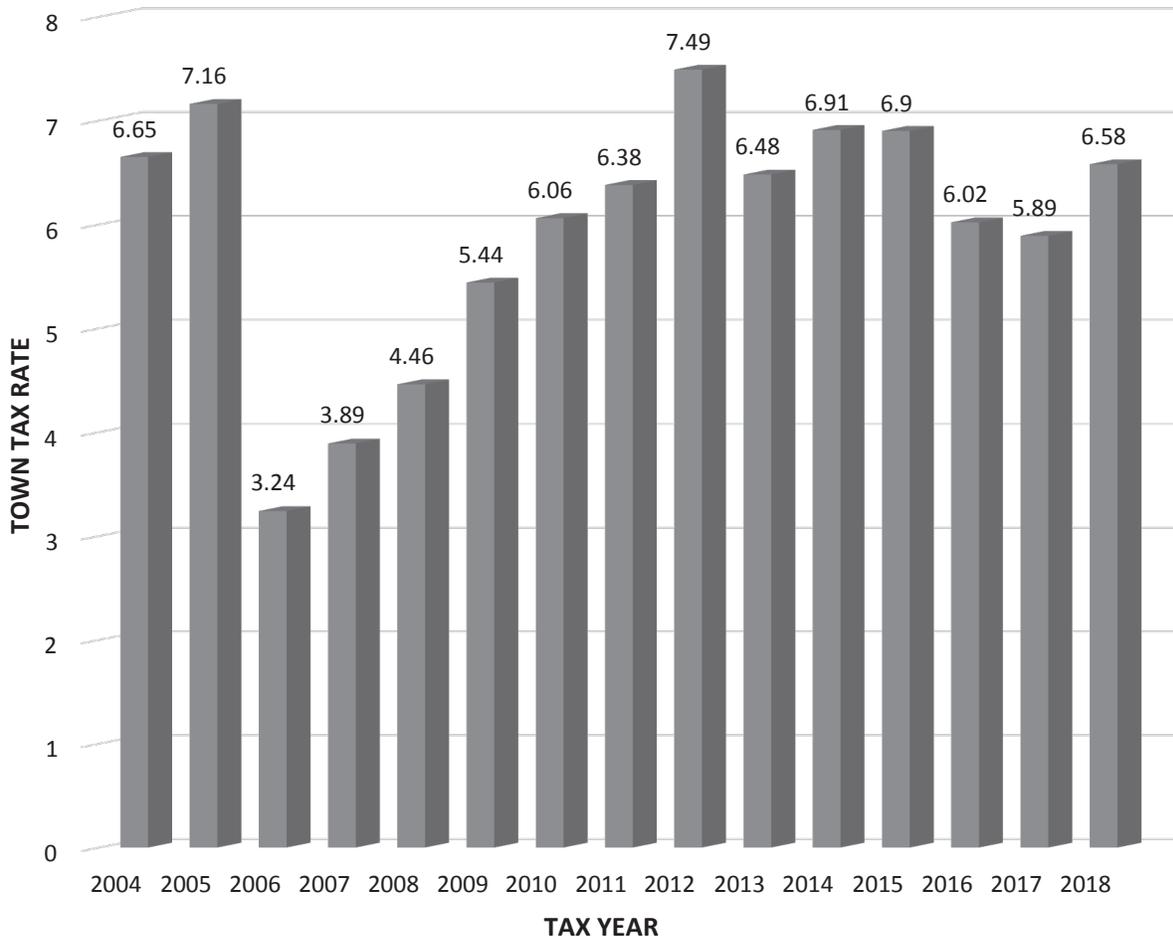
Respectfully, Susan Snide



	Ratio	Town	TAX RATE PER 1,000 VALUATION				Total	FULL VALUE TAX RATE
			County	School	State			
2000	72%	3.96	2.14	9.01	6.89	22.00	15.84	
2001	60%	3.68	2.25	10.06	7.51	23.50	14.10	
2002	57.6%	3.98	2.30	12.14	7.43	25.85	14.89	
2003	53.3%	5.32	2.09	13.06	7.48	27.95	14.90	
2004	49.3%	6.65	2.01	15.96	5.23	29.85	14.72	
2005	43.3%	7.16	2.15	16.96	4.98	31.25	13.53	
2006*	100%	3.24	.93	7.74	2.08	13.99	13.99	
2007	99.1%	3.89	.96	8.85	2.11	15.81	16.52	
2008**	97%	4.46	1.04	9.46	2.36	17.35	16.84	
2009**	97.6%	5.44	1.17	10.46	2.50	19.57	19.02	
2010	99.4%	6.06	1.12	9.87	2.48	19.53	19.42	
2011	97.6%	6.38	1.16	11.37	2.50	21.41	20.90	
2012	102.0%	7.49	1.16	13.26	2.49	24.40	24.64	
2013	98%	6.48	1.21	12.71	2.47	22.87	22.41	
2014	96.3%	6.91	1.24	12.29	2.43	22.87	22.02	
2015	91%	6.90	1.29	12.65	2.42	23.26	22.40	
2016**	98.6%	6.02	1.23	11.62	2.08	20.95	20.68	
2017	95%	5.89	1.21	12.17	2.18	21.45	20.38	
2018	%	6.58	1.17	11.62	2.09	21.46		

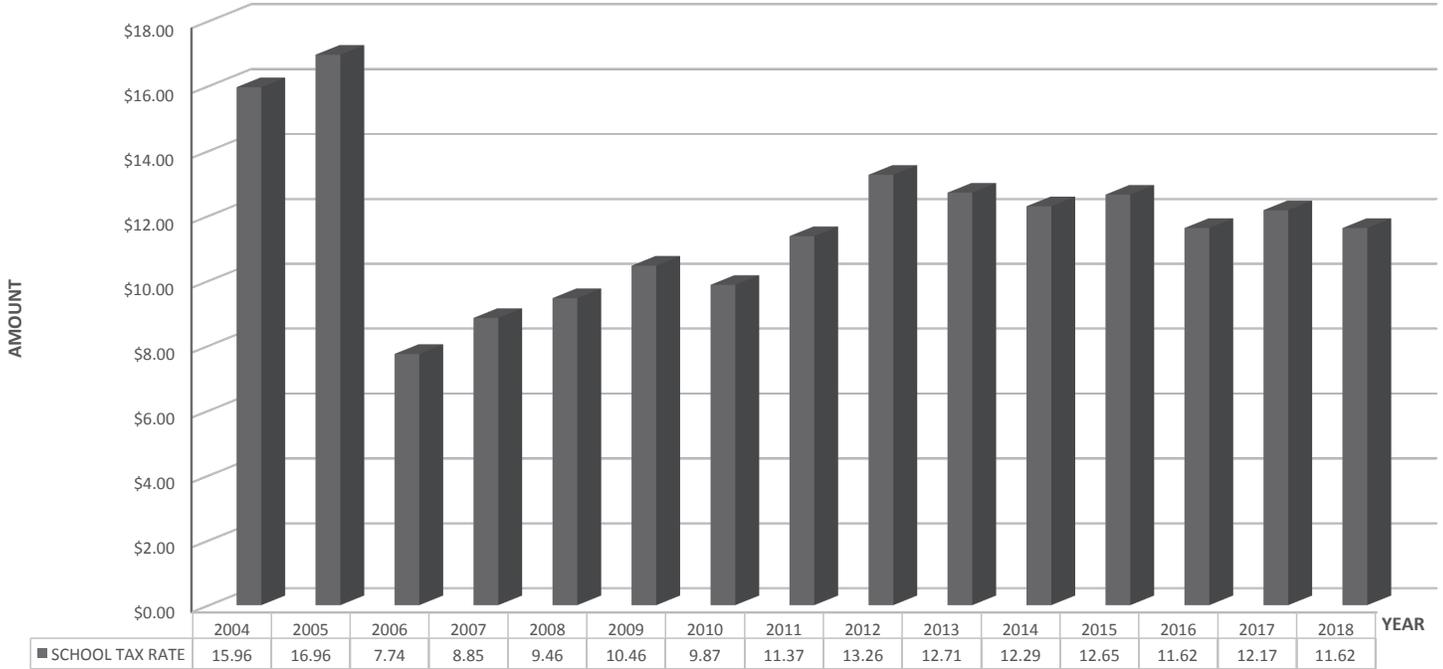
*Revaluation Year ** Cycled Update

TOWN TAX RATE 2004 to 2018

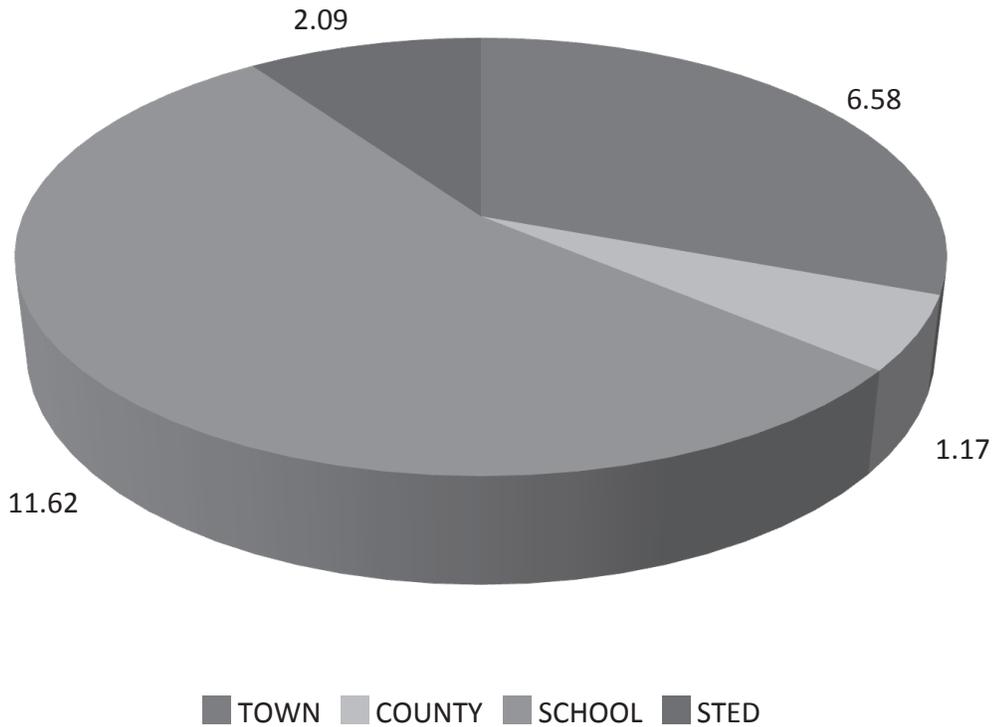




SCHOOL TAX RATE 2004 to 2018

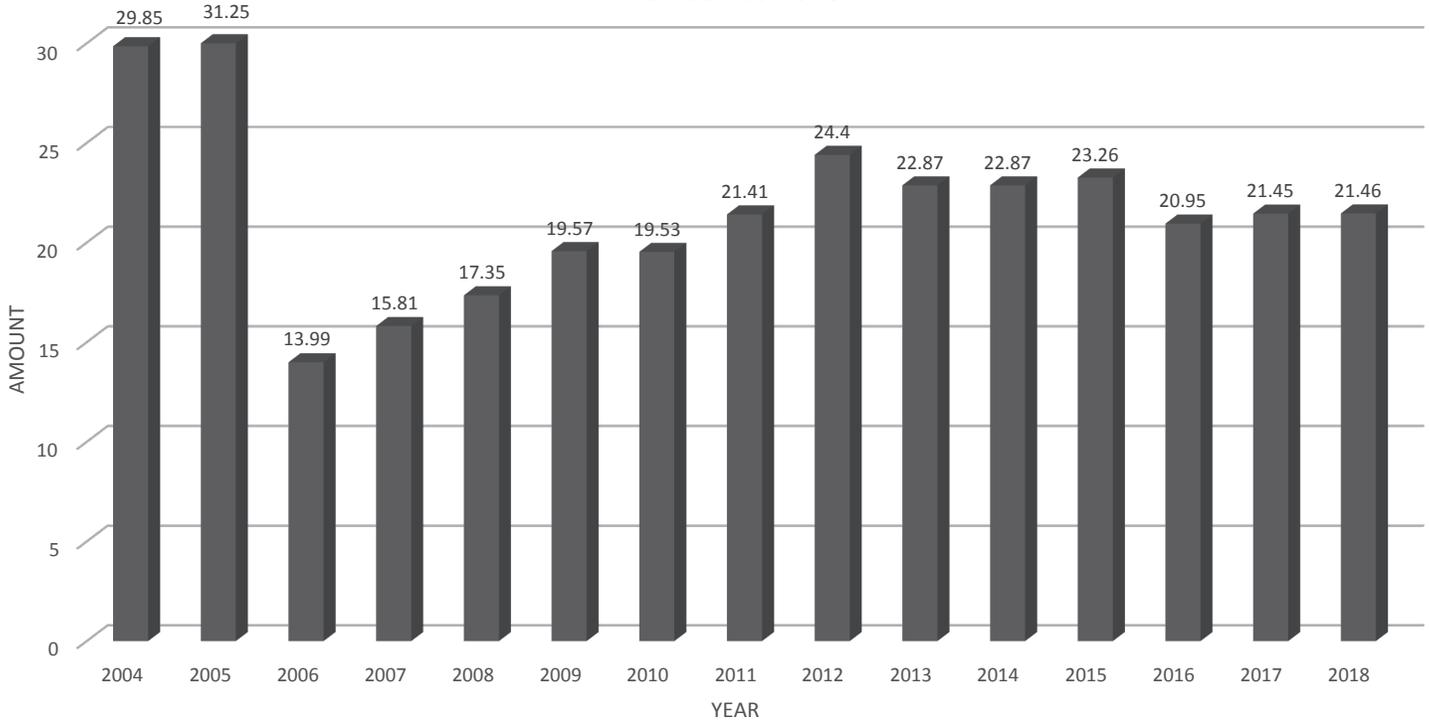


2018 TAX RATE DISTRIBUTION





TAX RATES 2004 to 2018





Pelham Community Television

Department Head:
**James Greenwood, Cable
Coordinator**

**6 Village Green
Pelham, NH 03076**

Phone: (603) 635-8645

Email: ptv@pelhamweb.com

www.pelhamweb.com/ptv

Office Hours:
Monday thru Friday 12 PM to 4PM



Pelham Community Television 2018 ANNUAL REPORT

2018 has been a busy year for PTV and has also continued its partnership with Theatre and Park & Recreation Department. We now support three theatre groups. In 2018 we had an additional group in the summer, Improv. There was a total of three Kids Productions, Two Teen Production and two Adult productions in 2018. We also began assisting local resident Tim Hirsch with his show, "Small Business World". PTV provides the equipment and expertise for the technical part of all the productions including; lighting, microphones, speakers, video projection, and special effects. As well as record for playback on our public access channels.

PTV and its production team continue to provide Cable Coverage of all Town and School District governmental meetings (except for sub-committees), Town Meeting Voting results, School Graduations, Academic Award ceremonies, School Concerts, Memorial Day, Fourth of July, Old Home Day, Horrible's Parades, Festival of Trees, Yuletide, and much more. We also accept and schedule for playback several productions and shows that are produced outside of PTV but Sponsored or submitted by Pelham residents.

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

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

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

Respectfully Submitted,
James B. Greenwood

Cable Coordinator

Bullets:

Online PTV Video Archive <http://ptv.viebit.com>
Pelham School District Today in sixth year of production
Linda Doherty 30 years as Part Time Assistant
James Greenwood 20 years as Cable Coordinator

Production Team in 2018

Trevor Lloyd 5th year
Clover Willis 4th year
Tyler Larson 3rd year
Val Higgins 3rd year
Olivia Bordeleau 3rd year
Joe Wholey 2nd year



Cemetery Department

Trustees:
Nate Boutwell, Trustee Chair
Dave Slater, Cemetery Sexton

68 Old Bridge Street
Pelham, NH 03076

Phone: (603) 635-6974

Email: nboutwell@pelhamweb.com
www.pelhamweb.com/cemetery-department

Office Hours:
Monday thru Friday 8AM to 4PM

*** **

Important Reminders:
Please remove all winter artificial flowers and decorations by **April 1, 2019.**

All graves must stay in compliance with the Cemetery By-Laws.

Independence Day: Cemetery gates will be locked at 3PM the night before the town's festivities. Gates will reopen the following morning at 8 AM.



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

The Cemetery Department has had a productive 2018. Professionals from funeral companies as well as our suppliers and residents have frequently commented that we have 6 of the best kept cemeteries in Southern New Hampshire. We take great pride in this, Brandon Bonnell, Jay Law and Russell Soucy work hard to keep them all this way. Our staff is also continuing with the property expansion at North Pelham Cemetery.

We are in the process of developing a computer system data base. This will help with modern record keeping, and to better serve our community. As well as a security system.

As a friendly reminder: All artificial flowers and winter decorations are to be removed by April 1, 2019. Any landscaping borders around head stones must be flush to the ground. The cemetery department is NOT responsible for any items left on grave sites. Dave Slater, our cemetery Sexton has the authority to remove any floral decorations, weeds, trees or herbage of any kind. He may do so when using his judgement or the judgement of the Board of Trustees.

	Returned to General Fund:	\$36,100.00
	Returned to Maintenance Fund:	\$10,800.00
Lots Sold:36	\$14,400.00	
Opening & Closings: 33	\$24,050.00	
Cremations:23	\$6,400.00	
Cremation Vaults: 18	\$1,850.00	
Markers Installed: 4	\$200.00	
Total:	\$46,900.00	Total: \$46,900.00

Respectfully Submitted,

Pelham Cemetery Committee



Pelham Fire Department

Department Head:
James Midgley, Chief
 36 Village Green
 Pelham, NH 03076

Non-Emergency Phone
Number:
(603) 635-2703
www.pelhamweb.com/fire-department

Office Hours:
 Monday thru Friday 8AM to 4PM



PELHAM FIRE DEPARTMENT

P. O. Box 321
Pelham, NH 03076

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

It is with great honor that I submit to you this review of the activities of my department and its members for 2018. This year our department has made significant changes to the operations of the department and delivery of services to the community.

This year the fire department moved the dispatching services from the Pelham Police Department to the Londonderry Fire departments regional dispatch center. This process and subsequent presentations to the Board of Selectmen and Budget Committee began in mid 2016. On January 3, 2018 Londonderry Fire took over communication for our department. This was a long process that involved updating our communications system for police and fire, building dispatch policies with Londonderry and enhancing our mobile and station information technology systems linked to the new dispatch center. This process encountered many roadblocks that needed to be overcome and delayed the project for months. We are now 1 year into having changed over and I could not be more pleased with the enhancement to our dispatch services and the delivery of services to our community.

Londonderry is now operating with 2 dispatchers during the day and is in the process of building a 4 position communications center inside of their new central fire station that broke ground a few months ago. Their new center will bring even more enhancements to our dispatching with state-of-the-art computer aided dispatch. The cost to the town for this service is far less than the cost of hiring 1 dispatcher. This change also alleviates the single dispatcher at the police department having to handle 2 departments needs while working the same large incident.

Each year the ambulance services helps offset the tax rate by returning generated revenue back to the general fund. Last year we recouped approx. \$330,000 with \$265,000 being returned to the general fund. The remainder of the revenue is set aside to purchase a new ambulance. In 2018 we saw a 6% increase in calls for service over the 2017 numbers. This increased volume is partially due to the construction of new homes occurring in town.

Last year you saw a warrant article on the ballot that allowed the fire department to apply for a federal grant called FEMA Staffing for Adequate Fire and Emergency Response (SAFER). This grant would allow the department to hire 4 additional fulltime firefighters. This warrant passed by over 2/3 support from the town. This grant was a very extensive nationally competitive application process and in September we were notified that we had been awarded the grant. This grant was the largest the department has ever received and the federal share over the next 3 years is \$682,991.

This increase in manpower will directly affect how the department responds to calls for service. We are now able to meet national standards for safe fire ground operations 24 hours a day. This increased staffing has become critical as we see the participation by call members dwindle. In addition, we consistently see 2 calls coming in together between 28 to 36% of the time. This added staffing will assist us in responding to those calls.

In closing I wish to thank the citizens of Pelham. You have shown clear and consistent support for the Pelham Fire Department year after year. Your support allows us to meet the demands for fire, rescue and emergency Medical Services provided by the department. We provide these services with a conscious goal to keep costs of service as low as possible and to seek out state and federal funding to offset the tax burden to our citizens. Since I joined the Pelham Fire Department in 2000 we have brought in \$1,321,346 in state and federal dollars to offset the tax burden while improving service and we will continue to seek out this funding.

Respectfully,

James Midgley, Fire Chief.

Emergency: 603-635-2421

Business: 603-635-2703

Fax: 603-635-6970



The Pelham Fire Department responded to 1665 incidents from 1/1/2018 - 12/31/2018:

Ambulance - Medical.	920	Chimney/Woodstove Fires.	3
Motor Vehicle Accidents	88	Electrical Fires/Issues	4
Brush Fires.	4	Oil Burner Calls..	1
Propane Tank Calls.	7	MV Fires.	3
Wires Down	47	Water Problems	5
Structure Fires.	12	Carbon Monoxide.	58
False Alarms.	116	Misc.	2
Hazardous Materials.	0	Monitor Blasting	65
Illegal/Permit Burns	32	Missing Person.	0
Investigations	90	Water Rescue.	1
Mutual Aid	92	Training.	56
Service Calls.	115	Wk Detail/Storm Cov/Veh Ck . .	45

Note: The 2018 incident total of 1665 does not include Training, Work Details/Storm Coverage or Vehicle Checks.

PELHAM FIRE DEPARTMENT 2018 ROSTER

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

John Hodge, FF/Inspector
Lisa Owens, Office Manager

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

FIREFIGHTERS

David Avery	Troy Babb	Nicholas Bridge
Shawn Buckley	Anthony Bullock	Brian Campbell
David Choate	Daniel Farwell	Erik Fehmel
Paul Fisher	Jeffrey Grinley	Shaun Hamilton
Gregory Hein	Christopher Jenkins	David Johnstone
Tracey Marcus	James T. Midgley	Troy Normandin
Benjamin Noyes	Cameron Robidoux	Daniel Rooney

Resigned from Fire Department in 2018:

Thomas Gleason



2018 Annual Report of the Southeastern New Hampshire Hazardous Materials Mutual Aid District

Bruce Breton
Selectman, Windham
Chairman, Board of Directors



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

About the District:

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

The District draws its funding from an annual assessment from each community as well as from grants and donations. The FY 2019 operating budget for the District was \$128,880. Additionally, in 2018 the District applied for and received federal grants for equipment, training, and operational expenses totaling \$45,076. The Fire Chiefs from each member community make-up the Operations Committee of the District. The Operations Committee is overseen by a Board of Directors consisting of elected representatives from each community. It is the Board of Directors who approves the budget and any changes to the bylaws of the District. The Executive Board of the Operations Committee, which consists of the Chairman, Vice-Chairman, Treasurer, Technician Team Liaison, and one Member at Large, manages the operations of the District within the approved budget. The District employs a part-time REPC Director to manage the administrative functions of the District, including but not limited to, grants management, financial management, and emergency planning.

District Facility

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



The Emergency Response Team:

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

The Emergency Response Team is made up of 27 members drawn from the ranks of the fire departments within the District. The Team consists of 5 Technician Team Leaders, 17 Hazardous Materials Technicians, 2 Communication Specialists, 1 Information Technology Specialist and 2 Support Specialists. In addition to these personnel, the team also includes an industrial chemist from a local industry.

District Resources

The Team maintains a fleet of vehicles and specialized equipment with a value of approximately \$1,000,000. The vehicles consist of a Mobile Command Support Unit, two Response Trucks, three Spill Trailers, a Technician Trailer, an Operations/Spill Trailer and a Firefighting Foam Trailer. In 2018 the District added an Air Supply Trailer that was acquired at no cost through the federal surplus equipment program. This trailer provides the capability of on scene refilling of breathing air tanks for both the hazardous materials team and member fire departments. This trailer is housed at Chester Fire Department.

These mobile apparatus carry the team's equipment which includes chemical detection and identification instruments, containment supplies, plugging, patching and intervention supplies, communication equipment, computer based and other chemical reference guides as well as chemical protective equipment. The Command Support Unit and one Response Truck along with the Technician Trailer are housed in our Windham facility, while spill trailers are located in Derry, Sandown and Plaistow, allowing for rapid deployment. The Foam Trailer is housed by Salem Fire. Activation of the team is made at the request of the local Incident Commander through the Derry Fire Department Dispatch Center.



The second Response Truck, which serves as a firefighter rehabilitation unit is also housed at our Windham facility. This unit is available to our member departments and is equipped with refrigerated cases of water and sports drinks and has the ability to serve hot beverages. The truck is also equipped with a heated inflatable shelter to provide first responders with a place to get out of the weather. In order to remove carcinogens from firefighters as soon as possible this truck is also equipped with garden hoses, soap and brushes to assist with the decontamination of fire fighters at the scene. Staffing of this vehicle is done by a team of dedicated volunteers recruited from some of the District's fire departments.

Response Team Training

In 2018 the Emergency Response Team completed 742 hours of training consisting of monthly training drills and specialized classes attended by team members. These specialized classes included Propane Gas Emergencies, FBI WMD briefing and Compressed Natural Gas Tankers. Several Team members attended the New Hampshire Hazardous Materials Training Conference. Funding provided through a Hazardous Materials Preparedness Grant allowed for four Team Leaders to attend the International Association of Fire Chiefs Hazardous Materials Teams Conference.

Emergency Responses

In 2018 the Hazardous Materials Team responded to 17 incidents. These included spill trailer responses for hydrocarbon fuel spills from motor vehicle crashes involving tanker trucks and fuel spills in lakes. Other responses included identifying unknown substances and suspicious packages, as well as requests for technical assistance for member departments where a Response Team Leader provided consultation to the fire department on the handling of an incident.

The REHAB team responded to 20 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



Forest Fire Warden & State Forest Ranger

Forest Fire Warden:
Chief James Midgley
36 Village Green
Pelham, NH 03076

Phone: (603) 635-2703
www.pelhamweb.com/fire-department

State Forest Ranger:
Neil Bilodeau
NH Division of Forest & Lands
PO Box 1856
Concord, NH 03301
Phone: (603) 271-2214
www.nhdf.org

Reminder:

Contact Local Forest Fire Warden or Fire Department to determine if a fire permit is required before doing ANY outside burning

This past year we were fortunate enough to have favorable weather conditions in the spring and summer which limited the amount of wildfire activity throughout the state. Your local fire departments and the Division of Forests & Lands worked throughout the year to protect homes and the forests. The statewide system of 16 fire lookout towers continues to operate on high fire danger days. Our fire lookouts are credited with keeping many fires small due to their quick and accurate spotting capabilities. The towers' fire detection efforts were supplemented by the NH Civil Air Patrol when the fire danger was especially high.

Many homes in New Hampshire are located in the wildland urban interface, which is the area where homes and flammable wildland fuels intermix. Several of the fires during the 2018 season threatened structures and one structure was destroyed, a constant reminder that wildfires burn more than just trees. Home-owners 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!

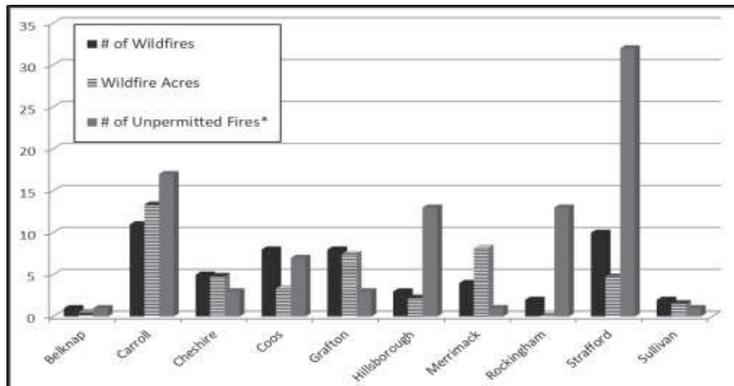


In 2019, we will be recognizing Smokey Bear's 75th birthday! Dressed in a ranger's hat, belted blue jeans, and carrying a shovel, he has been the recognized wildfire prevention symbol since 1944. The NH Forest Protection Bureau and local fire departments will be celebrating Smokey Bear's 75 years of wildfire prevention throughout the year. Smokey's message has always been about personal responsibility – remember 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 2019 fire season, please remember to contact your local Forest Fire Warden or Fire Department to determine if a fire permit is required before doing ANY outside burning. Under State law (RSA 227-L:17) a fire permit is required for all outside burning, unless the ground is completely covered with snow. Fire permits are also available online in most towns and may be obtained by visiting www.NHfirepermit.com. The burning of household waste is prohibited by the Air Resources Division of the Department of Environmental Services (DES). You are encouraged to contact the local fire department or DES at 603-271-3503 or www.des.nh.gov for more information. Safe open burning requires your diligence and responsibility. Thank you for helping us to protect New Hampshire's forest resources. For more information please contact the Division of Forests & Lands at (603) 271-2214, or online at www.nhdf.org.

2018 WILDLAND FIRE STATISTICS

(All fires reported as of December 2018)



Year	Number of Wildfires	Wildfire Acres Burned	Number of Unpermitted Fires*
2018	53	46	91
2017	65	134	100
2016	351	1090	159
2015	143	665	180
2014	112	72	53

* Unpermitted fires which escape control are considered wildfires.

CAUSES OF FIRES REPORTED

(These numbers do not include the WMNF)

Arson	Debris Burning	Campfire	Children	Smoking	Railroad	Equipment	Lightning	Misc.
1	10	4	1	5	0	6	2	24



Health Officer

Department Head:
Health Officer,
Brenda Eaves, RN
Deputy Health Officer,
Paul Zarnowski

6 Village Green
Pelham, NH 03076

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

www.pelhamweb.com/board-of-health

Important Information:

- *Contact Deputy Health Officer Paul Zarnowski at (603) 508-3085 directly for questions or information on the following:*
 - *Health ordinances*
 - *Witnessing of soil testing*
 - *Sewage disposal system design, installation and applications*
 - *Daycare & foster home inspections (done by appointment only)*
- *Mosquito spraying is done by Municipal Pest Management Services, Inc. Please call (603) 431-0008 if you would like any information regarding areas treated, etc.*

The Health Officer & Deputy Health Officer performed inspections of public and private facilities, communicated directly with the State of New Hampshire Department of Health and Human Services, the Department of Environmental Services and acted as chairperson for the Pelham Board of Health when required.

Complaints were investigated relative to unsanitary site and living conditions, mold issues, food service, septic system failures, surface water quality and well issues.

Inspections and reports for various licensing requirements of child daycare facilities, foster homes and the local schools were completed.

As always, we will gladly answer any questions from the public regarding health, drinking water supply and waste water disposal issues.

Thanks to all of the administrative staff at the Town Offices for the assistance they have provided us throughout the years.

Respectfully submitted,

Brenda Eaves



Highway Department

Department Head:
Frank Ferreira, Highway Agent

31 Newcomb Field Parkway
Pelham, NH 03076

Phone: (603) 635-8526
www.pelhamweb.com/highway-department

Office Hours:
Monday thru Friday 8AM to 4PM

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

HIGHWAY DEPARTMENT ANNUAL TOWN REPORT FOR 2018

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

The following roads were repaved in 2018:

- HOBBS ROAD** **HEATH STREET**
- LORRETTA AVENUE** **APPALOOSA DRIVE**
- CLYDESDALE AVENUE** **SIMPSON ROAD**
- OLD PORTION OF SHEPARD ROAD.**

The following roads were crack sealed in 2018:

- SHELLEY DRIVE** **MONTICELLO DRIVE** **DODGE ROAD**
- HOBBS ROAD** **HERRICK CIRCLE** **HEATH STREET**
- KOPER LANE** **JONES FARM ROAD** **SANDY CIRCLE**
- LANE ROAD** **MT VERNON DRIVE**
- FIRE STATION PARKING LOT & DRIVEWAYS**
- PORTION OF McGRATH ROAD**



We repaired the catch basins that needed repair and raised some of them before paving was done. We dug out the rocks that were visible on the roads before crack sealing or paving them. We continue to cut brush and high hanging branches around Town. This will continue until we get to all the roads in Town.

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

The Highway Department plows, sands and salts 107.7 miles of Town-owned roads, 3.31 miles of unaccepted new subdivision roads and 1/3 mile of private roads. The Highway Department is also responsible for plowing, sanding and salting the Town parks and all of the Town Building parking lots (with the exception of the Fire Department and the Transfer Station). The Fire Department and Transfer Station do their own plowing while the Highway Department sands and salts them.



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

SHERBURNE ROAD

ROUTE 38

WINDHAM ROAD

MAMMOTH ROAD

KEYES HILL ROAD

OLD GAGE HILL ROAD

MAIN STREET (from Old Bridge Street to Route 38)

If there are any concerns about these State-maintained roads, please call the **NHDOT** district 5 at (603) 666-3336.

I would like to take this time to thank all the residents of Pelham for their patience when calling with concerns or issues.

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

Respectfully submitted,

Frank Ferreira, Highway Agent



Parks & Recreation

Department Head:
Brian Johnson, CPRP
Kathy Carr,
Office Manager

6 Village Green
Pelham, NH 03076

Phone: (603) 635-2721

Fax: (603) 508-3094

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

Office Hours:
 Monday thru Friday 8AM to 4PM

Important Information:

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

2018 Town Report

Pelham Parks and Recreation

This Year's Highlights

- 2018 Programming
- The Arts are Alive in Pelham
- Facility Renovations
- New Programming

Parks and Recreation continued to improve facilities and add programming in 2018. Director, Brian Johnson, Program Director Kathy Carr, and Coordinator Melissa Binette continue to work hard so Pelham can play. Our website is updated regularly, as well as our Facebook page and Twitter. We put out timely press releases with area newspapers, Pelham Cable TV and school newsletters to keep residents aware of all that is being offered and what the programs entail for adults, teens and children.



FEAR THE PLATYPUS

2018 Programming

Programming continues to be a priority at Parks and Recreation. Our Summer Camp saw record registrations while other programs continued to see solid growth. One of these programs is our Youth Wrestling. Wrestling is in its 3rd season and is offered to boys and girls in grades K thru 5. Outlaws Lacrosse and Youth Basketball programs continue to have strong registrations. This season, we added a 16-18-year old Basketball division.



The Arts are Alive in Pelham

Parks and Recreation Theatre programs continue to thrive in Pelham. Our directors and instructors put in countless hours to ensure the program is fun for all. From Mary Poppins to Neil Simon's The Dinner Party, there is something for every age and interest. With all these productions, Parks and Recreation along with PTV continued to make improvements to Sherburne Hall in 2018. More stage lighting was added, as well as a new soundboard that can control up to 32 wireless mics for the actors. We also wanted to increase the spectator experience by adding online ticket sales. Cast photos with playbills from past productions hang in the hall for patrons to enjoy while waiting for the doors to open.



Facility Renovations

Renovations continued at the Veterans Memorial Park Summer Camp lodge. Parks and Recreation staff painted the front and rear peak of the building. The murals on the sides of the exterior were kept in place. The skate park at Dennis Lyons Memorial Park had a couple of structures rebuilt. Those renovations will continue in 2019. The roof on the utility shed at Newcomb Field was rebuilt and a fresh coat of paint was applied. Our facilities continue to be a priority for Parks and Recreation with many improvements planned for 2019.





New Programming



We are constantly on the lookout for new ideas for programming to offer our residents. 2018 saw the addition of Improv Theatre classes. We were blessed to have Charlene Ward, a Pelham resident who moved to LA to live out her dreams, return to Pelham for the summer. Her experience made her the perfect instructor for our Summer Improv classes. We are hoping she returns next summer. We also saw the addition of Lil' Dribblers Basketball, which is basketball for kids ages 4-6.

Improv Classes

Our website, www.pelhamweb.com/recreation, continues to be the best source for information on all our programs, as well as online registration, pictures, and videos. We are happy to have anyone stop by the office with inquiries or discussions and to accept calls or emails. Our office hours are Mon-Fri 8 am to 4 pm at Pelham Municipal Building.

Many thanks to all the volunteers and staff who made 2018 such a great success. We have plans to continue to improve our facilities while adding and improve programming. We look forward to another great year in 2019.

Brian, Kathy and Melissa
Pelham Parks and Recreation



Planning Department – 2018 Annual Report

Planning Department

Department Head:
Jeff Gowan, Planning Director

Planner/Zoning Administrator:
Jennifer Beauregard

Phone: (603) 635-7811

Fax: (603) 635-6594

www.pelhamweb.com/planning-department

Office Hours:
Monday thru Friday 8AM to 4PM

Important Links:

NRPC – www.nashuarpc.org

Greater Salem Chamber of Commerce - www.gschamber.com

With the housing market still booming, the Planning Department is still hopping! We have had some staffing changes but are now back at full strength and, in my opinion, in better shape than ever before. I welcome our newest team member, Kerry Zelonis who was hired to fill the Planning Office Manager vacancy. Kerry stood out among many good candidates we interviewed largely due to her broad experience in land use issues, especially septic design. We also have a new part-time Administrative Assistant, Elizabeth Slattery who assists with many aspects of the Planning Department. If you have never visited the Planning Department or reviewed your own property files, I encourage you to do so and to meet our new staffers in the process!

Jennifer Beauregard, Planner/Zoning Administrator, Kerry Zelonis, Planning Office Manager and Elizabeth Slattery, Planning Administrative Assistant have performed beyond expectations in the face of the unceasing demands placed on them. In late 2017 we switched to an entirely new permitting software system complete with the expected glitches when decades of records are imported, and custom reports are refined. That said, the system is performing well with fewer problems as time passes and is far superior to the old system which was no longer supported by its provider.

So far in 2018, we have issued building permits for 82 new residential units, 12 commercial renovations and many other permits for decks, pools, sheds, etc. These figures do not include 6 new Accessory Dwelling Unit (ADU) permits issued in 2018. We are seeing an increase in ADU applications and if you are wondering what your options are just visit us in the Planning Department and we will help you understand the possibilities and the process.

Our inspectors remain part-time, yet they complete their inspections in a timely and professional manner that one would expect to see in a larger community with full-time inspectional services. Pelham’s part-time inspectors Roland Soucy, Tim Zelonis, Walter Kosik, Paul Zarnowski and Gary Webster deserve accolades for their work. I also want to recognize our part-time Code Compliance Official John Lozowski. John continues to be effective in the intake of complaints, investigation, documentation and closure of code violations. John has investigated 115 violation cases so far in 2018 and has closed 102 of them with the remainder still in process. John was also instrumental in helping the Planning Department when were not yet fully-staffed by manning the counter and helping with permit issuance and processing inspections. His contributions during that period were invaluable.

I continue to work with the BOS on several significant projects including the now funded Congestion Mitigation Air Quality (CMAQ) grant that, combined with Pelham’s match will fund the cost to engineer and improve the intersections of Sherburne/Mammoth and Mammoth/Marsh, two challenging intersections for east/west traffic flow into and out of Pelham. The Town has selected an engineering firm utilizing a very regimented path required for Federally-funded projects. As I am writing this report, we have just received authorization to enter into cost and fee negotiations with the firm that ranked highest in the interview process. If the proposed schedule holds once all the engineering and NH Department of Transportation approvals are in-hand, the project will be advertised in late 2020 for 2021 construction. These projects take a frustrating amount of time and effort and we all look forward to seeing the improvements in place and traffic back-ups relieved.

Another big, ongoing project is Pelham meeting our new Federal obligation for stormwater management known as MS4. In 2018 we hired engineering interns to take very accurate GPS coordinates for all drainage structures and outfalls within Pelham. We engaged the Nashua Regional Planning Commission to map these coordinates and that work product was



folded into a Notice of Intent to meet our MS4 permitting obligations filed with the Environmental Protection Agency. In 2019 we will develop a stormwater management plan and our 2019 stormwater permit, both significant undertakings. This will be an ongoing annual obligation

The Pelham Economic Development Committee (PEDC) continues to meet monthly to find ways to support existing Pelham businesses and to help identify future business who may wish to locate in Pelham. I urge any Pelham business person to attend a PEDC meeting to see what our group does and to add your insights to those represented by our membership. Please contact me directly if you are interested in attending a meeting or to learn more about the PEDC.

I am honored to serve as your Planning Director and I look forward to working with our land use boards, Board of Selectmen, Town Administrator, Conservation Commission, federal and state agencies, Nashua Regional Planning Commission, my fellow department heads, my staff and Pelham residents as we plan for Pelham's future.

Respectfully submitted,

Jeff Gowan, Planning Director



PLANNING DEPARTMENT

OFFICE HOURS:

Monday through Friday 8:00 A.M. – 4:00 P.M.

All work performed in the Town of Pelham must meet the current versions of the ICC International Building Code, National Electrical Code and International Plumbing Code. All inspections are arranged through the Planning Office staff.

Planning Office Staff

Jeff Gowan, *Planning Director*

Jennifer Beauregard, *Planner/Zoning Administrator*

Kerry Zelonis, *Planning Office Manager*

Elizabeth Slattery, *Administrative Assistant*

Inspectors

Roland J. Soucy, *Building Inspector*

Timothy Zelonis, *Electrical Inspector*

Walter Kosik, *Plumbing Inspector*

Health Agent

Paul Zarnowski - *Heath Agent / Deputy Heath Officer*

Gary Webster – *Alternate Septic Inspector / MS4 Consultant*

Code Compliance Official

John Lozowski



9 Executive Park Drive, Suite 201
Merrimack, NH 03054
Phone: 603.424.2240
Fax: 603.424.2230

nashuarpc.org | [@NashuaRPC](https://www.facebook.com/nashuarpc) | [facebook.com/nashuarpc](https://www.facebook.com/nashuarpc)

Value yesterday. Enhance tomorrow. Plan today.

NASHUA REGIONAL PLANNING COMMISSION 2018 ANNUAL REPORT

The Nashua Regional Planning Commission (NRPC) provides comprehensive transportation, land use and environmental planning services and offers extensive mapping and data management products and services to the region's communities utilizing the latest technologies available. Membership in NRPC gives communities access to this wide range of resources, some which are highlighted below.

- **Transportation Planning:** Vehicle, bicycle and pedestrian counts; circulation and corridor studies; traffic modeling; intersection analyses; road safety audits; pavement conditions surveys; traffic study reviews and parking studies.
- **Land Use Planning:** Planning and Zoning Board staff support; local land use ordinance and regulation preparation and review; planning and zoning training including workshops, fact sheets, guidebooks and other educational resources; master plan development; capital improvement program preparation; economic development consultation and the development of specialized plans and studies.
- **Data Management and GIS Mapping:** Demographic, land use, transportation, natural resources and related data collection and analyses; individual municipal and regional base map sets; production of annual tax maps; natural features, water resources, trails and street mapping, and development of online interactive apps.
- **Environment and Energy:** Electrical energy purchase aggregation for municipal and school facilities; consultation with local Energy Committees; MS4 Stormwater Permit coordination; Natural Resource Conservation planning; Hazard Mitigation Planning, and household hazardous waste collections.

NRPC uses local dues to leverage grant funds to support the planning needs of member communities. The most recent NRPC budget was comprised of 69% federal transportation funding sub-allocated by the State of NH, 11% local dues, 9% Household Hazardous Waste program support, 5% local contracts, 2% direct State of NH grants, 3% from special services and miscellaneous revenue and 1% direct federal grants. Highlights of 2018 regional initiatives of benefit to all communities include:

- **Metropolitan Transportation Plan (MTP):** NRPC coordinated a public engagement process to generate input on transportation projects to be included in region's updated Metropolitan Transportation Plan.
- **Technical Support for Stormwater Permitting:** NRPC continues to provide EPA Small Municipal Separate Storm Sewer Systems (MS4) permit technical assistance to the affected NRPC communities and the Nashua/Manchester Stormwater Coalition. In addition to



individual community technical assistance related to the general mapping requirements of the permit and completion of Phase I System Mapping, NRPC is now serving as a fiscal agent for Coalition pooled funding.

- **MapGeo 3.0** in December, NRPC deployed the third-generation version of MapGeo, our Live Maps app, which features refreshed property data and a more mobile-device-friendly interface.
- **NHDES Sourcewater Protection Grant:** Through a grant from the NH Department of Environmental Services, NRPC will work to determine improvements to local planning and emergency response protocols in order to minimize accidental spills or releases into the Merrimack River, a primary source of drinking water for the City of Nashua and surrounding communities. NRPC conducted outreach with planners and emergency responders to help identify and implement intervention strategies to mitigate the effects drinking water contamination.

<i>HIGHLIGHTED PELHAM MEMBERSHIP BENEFITS</i>	<i>ESTIMATED VALUE</i>
<p>ELECTRICITY SUPPLY AGGREGATION www.nashuarpc.org/energy-environmental-planning/energy-aggregation</p> <p>NRPC serves as an aggregator to facilitate a bid process among competitive electricity suppliers licensed with the NH Public Utilities Commission. Each aggregation member signs its own contract with the supplier for a fixed electricity supply rate. Rates and contracts are identical for each member within a given electric distribution territory. In 2017, Pelham signed a 3-year contract with a competitive supplier as part of the aggregation.</p>	<p>Pelham’s total savings since 2012: \$44,032 (compared to the default utility rate)</p> <p>NRPC Staff Time: 140 hours</p>
<p>HOUSEHOLD HAZARDOUS WASTE COLLECTION www.nashuarpc.org/hhw</p> <p>NRPC staff conducted six HHW collections this year on behalf of the Nashua Region Solid Waste Management District (NRSWMD) to allow residents to properly dispose of hazardous products. Five of the events were located in Nashua, and one in Milford. Residents of Pelham could attend any of the six events. In 2018, a total of 1,603 households participated in the HHW collections District-wide.</p> <p>In August of 2019, Pelham will host an HHW Collection event at the Municipal Building at 6 Village Green.</p>	<p>NRPC Staff Time: 500 hours</p> <p>Pelham households served: 60 (3.7% of total served)</p> <p>Single collection event cost savings to NRSWMD: \$16,250.</p>
<p>TRAFFIC COUNTING www.nashuarpc.org/transview</p> <p>NRPC collected traffic volume counts at 10 locations within Pelham. These counts were collected in cooperation with NH Department of Transportation to support the Highway Performance Monitoring System. All counts are available to the Town for local planning initiatives.</p>	<p>NRPC Staff Time: 20 hours</p>



<p>CAPITAL IMPROVEMENT PROGRAM</p> <p>In 2018 NRPC entered a contractual agreement to assist the Planning Board in completing an update to the Pelham Capital Improvements Plan, building on the comprehensive update completed by NRPC in 2014.</p>	<p>NRPC Staff Time: 30 hours/ \$1,000</p>
<p>ONLINE GIS http://nrpcnh.mapgeo.io</p> <p>MapGeo, NRPC’s award-winning Live Maps App, is a public-facing resource for GIS property information in the region. Pelham has a link to this resource on the Town’s assessing webpage.</p>	<p>Licensing fee \$6,000/year NRPC staff time: 100 hours</p>
<p>TAX MAPPING https://www.nashuarpc.org/gis-mapping/tax-maps/pelham-tax-map/</p> <p>NRPC completed a tax map conversion project for Pelham. NRPC converted the existing CAD files into GIS and made all necessary updates to bring the maps current. NRPC will maintain this map set, and hard copy and electronic pdfs will be made available to the Town annually at no additional charge.</p>	<p>NRPC Staff Time: 40 hours</p>
<p>MS4 TECHNICAL ASSISTANCE</p> <p>NRPC provided oversight of Pelham’s MS4 data collection including consultation on acquisition of field equipment, hiring and training interns, hosting data, and supporting technical aspects of data collection under contract to the town. NRPC provided MS4 base-mapping and analyzed NH DES impaired water data to assist with MS4 Notice of Intent (NOI).</p>	<p>NRPC Staff Time: 75 hours</p>
<p>FORESTRY COMMITTEE TRAIL MAPPING</p> <p>NRPC has undertaken a comprehensive mapping project for flagship properties managed by the Pelham Forestry Committee. After detailed field work and field data collection, NRPC will be preparing large-format kiosk maps, a mobile application, an ESRI storymap, and raw data for download.</p>	<p>NRPC Staff Time: 120 hours</p>
<p>LOCAL UPDATE OF CENSUS ADDRESSES (LUCA)</p> <p>Prior to each decennial Census, the US Census Bureau requests that communities review the census address data for accuracy and currency. NRPC conducted this so-called Local Update of Census Addresses, or LUCA, review on behalf of Pelham, helping to ensure an accurate enumeration for the Town.</p>	<p>NRPC Staff Time: 40 hours</p>
<p>TRANSPORTATION PLANNING ADMINISTRATION</p> <p>NRPC maintained the region’s Transportation Improvement Program including the replacement of the Main and Willow Street Bridge over Beaver Brook, and NH 38 and Old Gage Hill Road intersection improvements. In 2018, NRPC continued to advocate for the intersection improvements at Sherburne and Mammoth Roads; at this time the project is included in the draft 2019-2028 Ten Year Plan. Additionally, NRPC provided assistance for upgrading the beacon at the intersection of NH128/Tallant Road and Keyes Hill Road.</p>	<p>NRPC Staff Time: 300 hours</p>

PAYMENTS TO NRPC

FY 19 Membership Dues:	\$10,734
Other Contractual Amounts:	\$13,263



REPRESENTATIVES FROM PELHAM TO NRPC:

NRPC extends its heartfelt thanks to the citizens and staff of Pelham who volunteer to support regional planning. The work of NRPC would not be possible without the support of the dedicated Commissioners and Advisory Committee members from Pelham. Special thanks to:

Commissioners: Dave Hennessey, Hal Lynde

Transportation Technical Advisory Committee: Jeff Gowan

Respectfully Submitted,

Jay Minkarah, Executive Director



Police Department

Department Head:
Joseph A. Roark, Chief

14 Village Green
Pelham, NH 03076

Phone: (603) 635-2411
Fax: (603) 635-2525
www.pelhampolice.com

Office Hours:
Monday thru Friday 8AM to 4PM

Important Contact Information:

Citizens Observer Link for up-to-date alerts found on
www.pelhampolice.com

Follow us on Twitter
@pelhamnhpolice
Or Friend us on Facebook!



PELHAM POLICE DEPARTMENT

14 VILLAGE GREEN
PELHAM, NEW HAMPSHIRE 03076
Telephone (603) 635-2411 Fax (603) 635-6959

Chief of Police
JOSEPH A. ROARK

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

I am pleased to report that the Pelham Police Department continues to successfully uphold our mission statement. Specifically, "Our commitment is to protect and serve the people with the highest quality of professionalism and courtesy, while maintaining a partnership with the community". We have been able to adhere to this mission statement through the support of our citizens.

During the last Town Meeting vote, through your support, we were able to accomplish three major objectives that will allow us to increase our efficiency and effectiveness over the upcoming years.

The first objective was the approval AFSCME Police Union Contract. This contract covers the pay and benefits provided to our police officers and dispatchers. This contract is a five-year contract that benefited both the police union members and the town. The length of the contract will help ensure that we keep the great employees we currently have which will in turn lead to departmental stability and the retention of experienced, well trained employees.

The creation and hiring of a "Drug Treatment and Prevention Officer" (DTPO) position was our second successful accomplishment at last year's town vote. The DTPO position is an officer who is assigned to our detective division as a substance abuse liaison and investigator.

Detective Bruce Vieira is assigned as our department's DTPO. Bruce specializes in helping addicted persons and their families in securing the necessary resources to begin recovery. The position also allows Detective Vieira to concentrate his other efforts on investigating drug distribution cases which can be difficult for general investigators to fully investigate. To read more about Detective Viera's role in our department please check out:
https://www.unionleader.com/news/safety/pelham-police-add-drug-abuse-and-prevention-detective/article_7f3e9691-770a-53b5-bdf9-1b6d8203621a.html

Our third accomplishment over that past year was the successful hiring of an additional patrol officer position as approved at the town vote. This new position has allowed us to reach our patrol coverage goal of three officers assigned to patrol in town 24 hours a day, seven days a week. As our community has grown it is necessary that all shifts have adequate coverage for the security of the town as well as the responding officer's safety.

As we enter 2019 the national and regional Opioid abuse epidemic continues to be one of our most pressing health and safety issues in town. Addictive substance abuse is not only devastating to the user's life and their family it also creates a host of other crimes including theft, burglary, domestic violence and impaired vehicle operation just to name a few.

It may be difficult to believe but New Hampshire is ranked second nationally relative to the highest rates of opioid-related overdose deaths in the country according to a February 2018 publication by the National Institute of Drug Abuse. The cited article further states, "In 2016, there were 437 opioid-related overdose deaths—a rate of 35.8 deaths per 100,000 persons—nearly 3 times higher than the national rate of 13.3 deaths per 100,000. From 2013 through 2016, opioid-related deaths in New Hampshire tripled. This increase was mainly driven by the number of deaths related to synthetic opioids (predominately fentanyl), which increased more than tenfold, -from 30 to 363 deaths, during this time."



We are not immune as a town to these overdose deaths. We have lost several citizens to overdose deaths over the past year. We have also responded to numerous overdose calls that did not prove to be fatal in nature.

As a department we will continue to respond to this threat to our citizens with a three-pronged response. This three-pronged approach includes preventative education, assistance and ultimately enforcement when appropriate.

As part of preventative education community outreach, we currently have trained police officers who teach the elementary school D.A.R.E program to all 5th grade students as well as an advanced middle school D.A.R.E. program to all 7th graders. More information about D.A.R.E can be found at www.dare.org.

In terms of effectiveness, in August 2017, Alcoholism & Drug Abuse Weekly published a comprehensive article on the significant changes in D.A.R.E. curricula over the past decade. Among the information presented in the article is the following: *“Randomized controlled trials of the new curriculum, called “keepin’ it REAL,” have shown that in 14 months, drug use was reduced in students who received the D.A.R.E. curriculum compared to peers who didn’t.”*

In addition to the D.A.R.E classes we have had an officer assigned to exclusively to the schools as a School Resource Officer (SRO) for over ten years. Our current SRO is Brian Kelly. SRO Kelly has done a tremendous job of not just making sure the staff and students of our schools feel safe and secure, but he also serves other roles including educator and mentor.

As part of this year’s police department budget request we have included the addition of a second full time SRO. This new position will allow us to assign one officer to the High School exclusively while the second will be assigned the Elementary School and Memorial School.

The purpose of the second SRO is to increase our capability to mentor and assist students in regard to matters like drug prevention abuse and bullying but to also increase our security levels at the school particularly in light of the nationwide increase in mass shootings and school violence*. The 2018 New Hampshire School Safety Preparedness Task Force Report, recommendation #31, states *“Where resources allow, each school should have a school resource officer...”* I respectfully urge you to support this second SRO intuitive which has been approved by both the Board of Selectmen and Budget Committee when you vote in March.

Social Media continues to be an important resource for us to maintain our connection to our community. To receive official notifications and alerts from our department please click on “sign up for alerts” at www.citizenobserver.com . Those official alerts are also forwarded to our Facebook account and Twitter accounts.

On a personal note and on behalf of my family, I would like to extend my sincerest gratitude to everyone in town who supported us, both financially and emotionally, after our house burned down on November 20, 2018. The outpouring of support was truly humbling. I would also like to thank the Pelham Fire Department for all of their extraordinary efforts both during and after our fire to help us recover. Lastly, I would like to thank the Board of Selectmen and Town Administrator Brian McCarthy for their understanding and support during that difficult time. We are truly blessed to live in such a caring and thoughtful community, we are forever thankful!

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

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

Respectfully,

Joseph A. Roark

Chief Joseph A. Roark

* Katsiyannis, A., Whitford, D. K., & Ennis, R. P. (2018). Historical Examination of United States Intentional Mass School Shootings in the 20th and 21st Centuries: Implications for Students, Schools, and Society, *Journal of Child and Family Studies* DOI: 10.1007/s10826-018-1096-2



PELHAM POLICE DEPARTMENT ROSTER

Chief Joseph Roark
Captain Stephen Toom
Lieutenant Anne Perriello
Detective Sergeant Thomas O'Donnell
Sergeant Glen Chase
Sergeant Matthew Keenlside
Sergeant Brian Barbato
Corporal David DeRoche
Corporal Ronald Page
Corporal/School Resource Officer Brian Kelly
Corporal James Locke
Detective Corporal Bismark Montano
Corporal Ryan Donovan
Corporal Michael Kasiske
Corporal Adam Thistle
Corporal Myia Yates-Souza
Detective Bruce Vieira
Patrolman Jaime Huertas
Patrolman Mark Riddinger
Patrolman Cody Halliday
Patrolman Steven Russo
Patrolman Michael Simes

Dispatcher Noelle LeMasurier
Dispatcher Shannon Galeotalanza
Dispatcher Jamie Connolly
Dispatcher Kristine Fauvel

Part Time Patrolman Michael Ogiba
Part Time Patrolman Kevin Martin
Part Time Patrolman Dennis Mannion
Part Time Patrolman/Animal Control Officer Allison Caprigno

Prosecutor Brendan Carroll

Police Technical Administration Manager Celia Lingley
Record Coordinator Brenda Rizzo

Crossing Guard Robert White
Crossing Guard Joan Davis



Hobbs Community Center

Where Friends Gather!

Senior Programs
Hobbs Community Center

Department Head:
Sarah Landry, Director

8 Nashua Road
Pelham, NH 03076

Phone: (603) 635-3800

Fax: (603) 635-6971

Email: seniors@pelhamweb.com

Website:

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

Office Hours:

Monday thru Friday 8AM to 4PM

Important Dates:

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

The Pelham Senior Programs at the Hobbs Community Center continues to be a busy and active place! We have many ongoing weekly programs such as coffee hours, cards, core fitness and senior STEP fitness classes, computer access, bone builders- now 4 days per week, Wii Bowling, BINGO (for seniors 55 and over), tai chi, lunches (for seniors age 60 and over), knitting group, art classes, movies, teas, etc. In addition to these ongoing programs, the center offers access to health clinics such as hearing screenings, blood pressure, flu shot and foot clinics, and Medicare Part D Open Enrollment counseling sessions. In 2019 we will be adding Technology Information Sessions in conjunction with the Pelham Public Library. Additionally, we offer transportation services to and from the Hobbs Community Center and one day is set aside for grocery shopping trips.



Artist at work



Flu Shot Clinic



RAD Senior Program

In 2018, the Senior Programs had a well-attended trips program. We visited the Grand Canyon, Catskill Mountains NY, Boston MA, Foxwoods Casino, Mohegan Sun Casino, took a cruise out of Gloucester Harbor, visited East Hill Farm for Oktoberfest and the White Mountain Resort in North Conway for a holiday getaway!

The Senior Programs works with St. Joseph's Community Services to provide congregate meals for our seniors, aged 60 and over. St. Joseph Community Services is funding our kitchen manager position. This employee and many volunteers allow our nutrition program to run smoothly. The center serves lunch four days a week, Tuesday-Friday.

The Senior Programs continues to have a strong working relationship with the Pelham NH Council on Aging, Corp. (PCOA). The Senior Program Director attends a monthly meeting of the PCOA Board of Directors. The PCOA subsidized several senior programs at the Hobbs Community Center. In 2018, the PCOA helped to pay for three trips for our seniors, a February winter pancake breakfast, a Christmas social breakfast event and an ice cream social, hot dog and chili day, the volunteer appreciation luncheon, our veteran's appreciation event as well as the annual Christmas party at Harris Pelham Inn!! The PCOA and private donors also funded a new comfy height toilet and shades for our porch.

The Senior Center staff includes a full-time director, a part-time office manager, a part-time travel assistant and a full-time bus driver/facilities assistant.

The staff, along with several committed senior volunteers (these volunteers assist with general maintenance, running Shirley's Boutique- COA's thrift store, meals, etc.) keep the senior programs on track. The senior programs continue to be lucky to have such dedicated and hardworking employees and volunteers.

This year we rededicated the Senior Center to the Hobbs Community Center. This was marked by a wonderful luncheon. Our new sign was unveiled, as well as a beautiful new flag pole which was funded by several community organizations: the Pelham COA, the Pelham Good Neighbor Fund, The Pelham VFW Auxiliary and the Pelham American Legion.



Rededication of the Hobbs Community Center and Veteran’s Appreciation

This year we also were witness to the passing of the Boston Post Cane. The new cane holder is Helen Rogers. Helen is a longtime resident of Pelham and on November 26, 2018 she turned 102 years old.



Receiving her Boston Post Cane



Helen Rogers and her family

This past year has seen major improvements at our center.

- New windows throughout the lower level
- Interior painting of the main hall and dining room
- Interior and exterior video security system and exterior lighting
- New signage and flagpole
- New refrigerator and stove

These improvements have created a more welcoming environment at our center.

As our senior population increases in our community so do the needs. Many requests come into the Senior Center for transportation services, financial assistance and homecare service advice. Pelham’s biggest challenge over the next few years will be to adequately meet the needs of our home bound seniors. Limited transportation options for those Pelham residents are of concern to the senior program and will be a focus of our efforts.

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

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

Respectfully Submitted,
Sara Landry
Senior Center Director



Pelham Public Library

Library Trustees:
Roseann Cares, President

Library Director:
Rita Gavelis
24 Village Green
Pelham, NH 03076

Please check our website for office hours.

Phone: (603) 635-7581
Fax: (603) 635 6952
www.pelhampubliclibrary.org

Pelham Public Library

2018 Annual Report

Library Trustees:

Rose Cares, President
Jennifer Maslanek, Vice President
Cindy McGhee, Treasurer
Carol Beland, Secretary
Jonathan Ingraham

Rita Gavelis, Library Director
24 Village Green
Pelham, NH 03076

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

www.pelhampubliclibrary.org

Important Events in 2018:

We are now open Saturdays from 10:00am – 5:00pm
and Sundays from 12:00pm-4:00pm

We welcomed a new Director, Rita Gavelis, as well as Leigh Ann Hamel as the Emerging Technologies Librarian, Chelsea Paige as the Young Adult Services Librarian, and 2 new Library Assistants: Karen Lord and Jamie Thibeault.

The following staff received promotions: Irja Finn is now the Assistant Director, Betsy Vecchi is the Head Librarian of Children’s/Teens Services, Krista Bordeleau is the Circulation Supervisor, and Emily Classon is the Senior Technical Services Librarian.

We circulated over 50,000 items in 2018. The most popular book was David Baldacci’s “The Fallen”, the most popular magazine is “People”, the most popular DVD series for the third year in a row, “Harry Potter”.

Our card holders downloaded over 10,400 books and magazines via Overdrive.

Narrative:



2018 has been a year of change at the Pelham Public Library. Besides the addition of five new staff members, we have expanded our weekend hours to accommodate our commuting residents. This has enabled us to serve the public during times that are most convenient to them. With the additional hours, we can host more programs. Some of our weekend programs ranged from free movies screenings to a community cookie swap. We hope to add live music to our offerings in the Spring.

Our library programs have been quite successful throughout 2018. Over 10,500 people attended nearly 500 programs at the library. We hope to see even more people next year as we expand our adult programs in 2019. One of our most popular events besides the annual Summer Reading Program Kick-off, was “Wildlife Encounters”. 128 people came to the library to see a variety of birds, reptiles, and other animals.

In 2018, 266 people borrowed museum passes. The Friends of the Library in Pelham (FLIP) purchased passes for 12 different museums and zoos. In addition to the passes, the Library also received over \$1500 from FLIP for programming. The Library staff is most appreciative of their support.

Along with our changes in staff and hours, the library has also had some physical changes over the past year. As part of our renovation plans, we have added a Study Room for the public. This room is quite popular and is almost always in use. If you need a space for tutoring, holding a college interview, or just for studying, this is the perfect room.

We will also have a warrant article on the ballot for the next phase of our renovation. We would like to expand our usable space by adding a ceiling to the Ernest Law Reading Room. Currently, the room is open to the second floor, creating a mezzanine. Because the active Young Adult collection overlooks the mezzanine, sound carries below to the Reading Room. By adding a ceiling, this will not only create a quiet reading space, but will increase the Young Adult area by 550 square feet. We will turn that extra footage into multi-use space. Shelving for up to 2500 books will be on rolling castors, enabling us to move the book cases to the side and use the area for programming. We will also add a kitchenette to the Molly Hobbs rooms to allow for clean up after the numerous craft programs, as well as expand our programming to include topics such as cooking demonstrations and tea ceremonies. This renovation is the most cost-effective way to expand our square footage without changing the current footprint of the library. We invite you to come in and see our renovation plans. They are on display in the library.

Overall, it has been a great year for the library and a joy to serve the residents of Pelham in 2018. We strive to provide wonderful services for the people of Pelham and hope to meet your information needs for years to come.

Respectfully submitted,

Rita Gavelis

Rita Gavelis, MSLIS
Library Director



Transfer Station/
Recycling Center

Department Head:
Frank Ferreira, Director

74 Newcomb Field Parkway
Pelham, NH 03076

Phone: (603) 635-3964

Fax: (603) 635-3964

Email: fferreira@pelhamweb.com

Website:

www.pelhamweb.com/recycling-centertransfer-station

Hours of Operation:

Sunday and Monday – Closed

Tuesday

10:30AM to 7:00PM

(gates close at 6:55PM)

Wednesday – Saturday

8:30AM to 4:30PM

(gates close at 4:25PM).

TRANSFER STATION & RECYCLING CENTER ANNUAL TOWN REPORT FOR 2018

In the year of 2018, the Pelham Transfer Station & Recycling Center handled 4047.00 tons of solid waste. In 2017, we handled 3044.65 tons of solid waste. Which is an increase of 1002.35.

In the year of 2018, the Pelham Transfer Station & Recycling Center handled 886.15 tons of single stream recyclables. In 2017, we handled 976.80 tons of single stream recyclables. Which is a decrease of 90.45 tons of single stream recyclables. Now that our single stream building is not under construction, we are hopeful that families will start to recycle again. We continue to see an increase in households using the facility in 2018 between new homes built and households dropping their private trash pickup due to the rising prices.

Since we are a member of the Nashua Region Solid Waste Management District, we will be housing our 3rd Household Hazardous Waste Collection in August 24, 2019 at 8am-12pm. In 2019, there will be a total of 6 Household Hazardous Waste Collections. Five of them will be held in Nashua, NH and 1 will be held here in Pelham, NH. For the future, we will be alternating with the Town of Milford, NH. The schedule will be posted on our webpage for your convenience. If you would like to get more information on how to handle the household hazardous waste you have, please check out the Town website at www.pelhamweb.com and click onto the Town Department tab followed by the Transfer and Recycling Center tab. There you can find out information on all items accepted here and also instructions on how to handle household hazardous waste. As a reminder, all latex paint can be brought to the Transfer Station as long as it is dried out and mixed with speedy dry or kitty litter.



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

Respectfully Submitted,

Frank Ferreira, Director

Important Events in 2018

Rhonda Martin was hired to fill a vacant position of Administrator Assistant, for the Transfer/Recycling Center and Highway Department.



Zoning Board of Adjustment

Committee Chair:
Bill Kearney
Committee Vice Chair:
Svetlana Paliy

Pelham 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:

ZBA Meets:

Day:

The 2nd Monday of each month
at 7PM

Location:

Sherburn Hall,
Town Municipal Building
6 Village Green
Pelham, NH 03076

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

www.pelhamweb.com/planning-department

or visit the Planning Department during the business hours of 8AM to 4PM – located at 6 Village Green Pelham, NH 03076

BOARD OF ADJUSTMENT 2018 ANNUAL REPORT

The Pelham Zoning Board of Adjustment is comprised of a handful of dedicated individuals who consistently attempt to maintain the balance of keeping the land use character of Pelham with fairly offering relief to individuals when deemed appropriate. The members and alternates on the Board continue to devote personal time by participating in New Hampshire State offered educational seminars to remain current with the ever-changing land use legislation and zoning laws.

The Board recognizes and appreciates the commitment of all the individuals who create a professional atmosphere for the monthly Zoning Board of Adjustment meeting. Special thanks go out to Charity Landry, the Board Recording Secretary, for her tireless work in recording minutes. Additionally, the Board thanks Jeff Gowan, Pelham Planning Director and Sandy Dufresne, former Planning Office Manager for their administrative assistance throughout the year. Also, the Board thanks Jim Greenwood and his audio and video crew for handling the recording and broadcasting the monthly meeting. The biggest thank you goes out to Jennifer Beauregard, Zoning Administrator, for all of her work prior to the meetings, participating during the monthly meetings and her follow-up after the meeting. Jenn’s outstanding knowledge of Pelham Zoning and guidance are an invaluable tool for the Zoning Board of Adjustment.

The following cases were heard in 2018:

Applications for Variance	19
Applications Approved.....	16
Applications Denied/Withdrawn.....	3
Appeal of Administrative Decision	0
Administrative Decisions Upheld.....	0
Administrative Decisions Overturned	0

Applications for Equitable Waiver	1
Applications Approved.....	1
Applications Denied/Withdrawn.....	0

Applications for Special Exception	11
Applications Approved.....	11
Applications Denied/Withdrawn.....	0

Requests for Rehearing	0
Request Granted	0
Requests Denied/Withdrawn	0

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

Members of the Board

Bill Kearney, Chair.....	Term Expires 2021
Svetlana Paliy, Vice Chair.....	Term Expires 2019
Diane Chubb, Secretary	Term Expires 2020
Peter McNamara	Term Expires 2019
David Hennessey	Term Expires 2021
Lance Ouellette, Alternate.....	Term Expires 2019
Darlene Culbert, Alternate.....	Term Expires 2019
Deborah Ryan, Alternate	Term Expires 2020
Heather Patterson, Alternate	Term Expires 2020
Recording Secretary, Charity Landry	

Respectfully Submitted,

Bill Kearney, Chair



Capital Improvement Committee

Committee Chair:
Peter McNamara, Esq.

Pelham Planning Department
6 Village Green
Pelham, NH 03076

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

Webpage:
[www.pelhamweb.com/capital-
improvements-committee](http://www.pelhamweb.com/capital-improvements-committee)

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

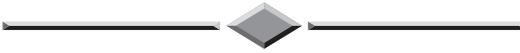
While the CIP is a strictly advisory document, it serves a number of important purposes, including:

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

I would like to thank the members of the Capital Improvement Plan (CIP) Committee who helped to prepare this year's CIP (2018-2024). And on behalf of the Committee we extend a sincere thank you to all of the Town's department heads and school officials for their cooperation. With their help over the past years, the CIP has provided the Town with an increasingly reliable guide to Pelham's expected future Capital needs.

Respectfully
submitted,

Peter J. McNamara,
Esq.



**CAPITAL IMPROVEMENTS PLAN
2019 - 2025**

Adopted by the Pelham Planning Board on August 20, 2018

Prepared by the Pelham Capital Improvements Plan Committee:

- Peter McNamara, Chair
- Hal Lynde, Selectmen’s Representative
- Bob Sherman, Budget Committee Member
- David Wilkerson, School Board Member
- Deborah Mahoney, Pelham School District SAU 28 Business Administrator
- Samuel Thomas, Planning Board Alternate Member
- Jeff Gowan, Planning Director

Pelham Planning Board:

- Peter McNamara, Chairman
- Roger Montbleau, Vice Chairman
- Paul Dadak, Secretary
- Hal Lynde, Selectmen's Representative
- Tim Doherty, Member
- Blake Clark, Member
- Jim Bergeron, Member
- Paddy Culbert, Alternate Member
- Richard Olsen, Alternate Member
- Samuel Thomas, Alternate Member
- Derek Steele, Alternate Member
- Bruce Bilapka, Alternate Member
- Jeff Gowan, Planning Director
- Charity Landry, Recording Secretary

With Assistance from:



Nashua Regional Planning Commission





Town of Pelham
Capital Improvements Plan
2019-2025

TABLE OF CONTENTS

A. INTRODUCTION 1

B. FINANCING METHODS 4

C. IDENTIFICATION OF DEPARTMENT CAPITAL REQUESTS 5

D. PRIORITY SYSTEM 6

E. LISTING AND DISCUSSION OF PROJECTS BY RECOMMENDED PRIORITY 8

F. CONCLUSIONS 13

LIST OF TABLES

TABLE 1: HISTORIC POPULATION AND FUTURE PROJECTIONS 2

TABLE 2: SUMMARY OF PROJECTS REQUESTED 2017 DATA 7

LIST OF FIGURES

FIGURE 1: POPULATION BY DECADE 2

FIGURE 2: POPULATION BY AGE 3

LIST OF APPENDICES

APPENDIX A SCHEDULE OF CIP PROJECTS, 2019-2025, ANNUAL COSTS AND REVENUES

APPENDIX B CAPITAL PROJECT WORKSHEET AND SUBMISSION FORM

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

APPENDIX D BOND SCHEDULES



PELHAM CAPITAL IMPROVEMENTS PLAN 2019-2025

A. INTRODUCTION

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

A CIP is an advisory document that can serve a number of purposes, among them:

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

The NH Office of Energy and Planning (NHOEP) estimated population of Pelham in 2015 was 13,117, with an estimated density of 499.08 persons per square mile, up from 497.7 in 2013. US Census figures show that Pelham’s population experienced rapid growth between 1960 (pop. 2,605) and 1980 (pop. 8,090) and the most recent 2010 Census lists Pelham's population at 12,897. (Table 1, Figure 1). From 1980 to 2000, the rate of growth abated slightly with a notable decrease in the growth rate since 2000. Both the population projections released by NHOEP in 2016 and those conducted by NRPC at the same time, forecast a significantly slower growth rate than in previous decades, with the NRPC figures slightly higher than those prepared by NHOEP. The NRPC projections show that Pelham continues to grow, with a projected population of 15,282 persons by 2040. This is an average of 80 persons per year over the 30-year projection period, or an annualized growth rate of 0.6 percent.

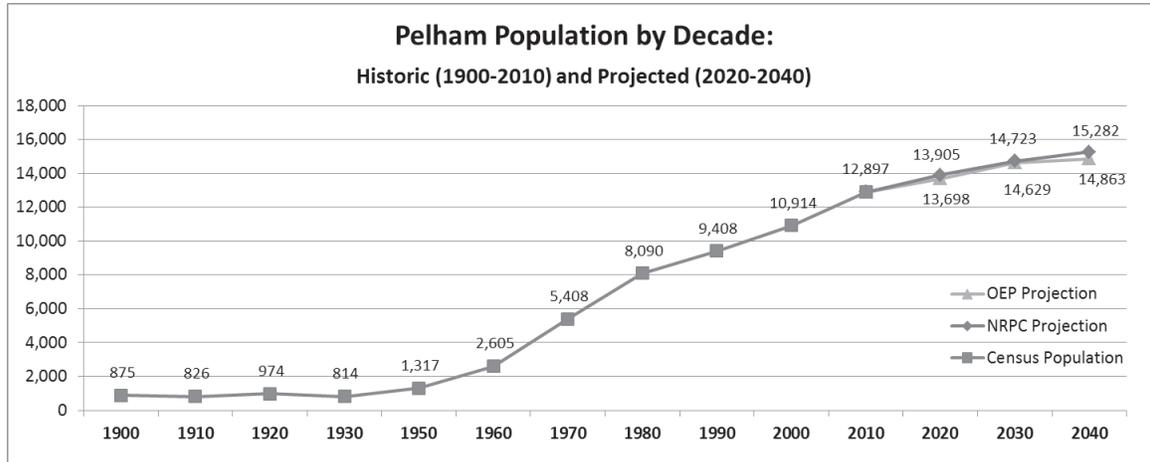
Narrowing in on projected population by age cohort, as shown in Figure 2, like many communities in the State and region, Pelham is forecast to see a decline in the number of children under age 20 between 2010 and 2040. This decrease is estimated to total 241 persons, a change of -6.6 percent. The adult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

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



Town of Pelham
Capital Improvements Plan
2019-2025

FIGURE 1: POPULATION BY DECADE



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

TABLE 1: HISTORIC POPULATION AND FUTURE PROJECTIONS

Historical U.S. Census Population			OEP Population Estimates		
Year	Population	Annual GR	Year	Population	Annual GR
1900	875		2011	12,894	0.0%
1910	826	-0.6%	2012	12,898	0.0%
1920	974	1.7%	2013	12,970	0.6%
1930	814	-1.8%	2014	13,069	0.8%
1940	979	1.9%	2015	13,117	0.4%
1950	1,317	3.0%	NRPC Projections		
1960	2,605	7.1%	Year	Population	Annual GR
1970	5,408	7.6%	2020	13,905	1.2%
1980	8,090	4.1%	2025	14,357	0.6%
1990	9,408	1.5%	2030	14,723	0.5%
2000	10,914	1.5%	2035	15,063	0.5%
2010	12,897	1.7%	2040	15,282	0.3%

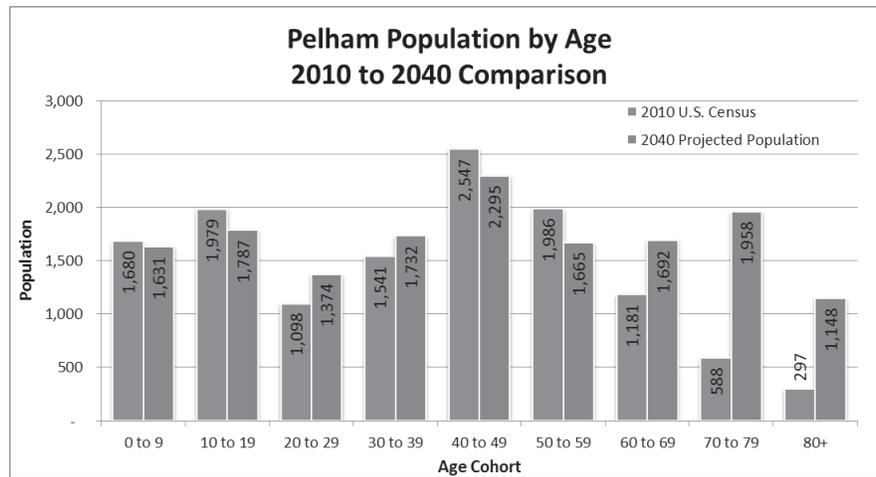
Annual GR: Annualized Growth Rate

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



Town of Pelham
Capital Improvements Plan
2019-2025

FIGURE 2: POPULATION BY AGE



Sources: U.S. Census, and NRPC

The Pelham Capital Improvements Plan Committee (the Committee) has prepared this report under the authority of the Planning Board and RSA 674:5-8 (Appendix C). It is the Committee’s intention that this report reflects the capital needs of the Town of Pelham for the years 2019 to 2025 and offers critical guidance and practical recommendations to the Board of Selectmen, Budget Committee, School Board, Department Heads and residents of the Town as an integral part of the annual budgeting process.

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

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

Impact fees, however, have significant limitations. They can only be used to offset the proportion of capital expenses attributed to new development. They may not be used to meet existing capital deficiencies. In addition, impact fees collected must be properly used within six years, or the Town must refund unused funds and accrued interest to the developer(s) who paid them.

For the purposes of this document, a capital improvement is defined by its cost and its useful life. Items included have a cost of at least \$75,000 and generally have a useful life of at least three years. Eligible items include new buildings or additions, land purchases, some studies, substantial road improvements and purchases of major vehicles and equipment. The CIP Committee feels items less than \$75,000 should be placed in the operating budget in order to focus on the more critical needs



Town of Pelham
Capital Improvements Plan
2019-2025

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 2019 to 2025 CIP schedule is provided below. Starting dates are not necessarily provided for deferred projects or those categorized as needing research. Typically, deferred projects are not placed on the seven (7) year schedule because of the following:

- 1) There is insufficient information to determine the relative need for a capital improvement and additional research may be required before the Committee would consider allocating the project within the CIP schedule; or
- 2) Based on information available, the Committee has determined there is not a demonstrated need for a project in the next seven years.

The CIP Plan is required by state statute to identify the needs, costs, and scheduling of capital projects, in the most efficient way possible, for the stakeholders in Pelham's future - the taxpayers and citizens of the community. Pelham is faced with the need to address several important facilities and equipment improvements in the next few years including bridge repairs, new airpucks for the Fire Department and a new animal control shelter. All of these fall within the scope of this seven (7)-year Capital Improvement Plan. The Animal Control Shelter will be funded through a one-time allocation and is currently programmed for 2019. The Willow Street Bridge requires significant upgrades. In 2015 voters approved a ballot for the 20% local match for engineering of the Willow Street Bridge. Accurately projecting the impacts of so many important and costly items continues to make the actual impact of these projects a "best guess" scenario until final voter approval is forthcoming. The CIP Committee has tried to estimate, as closely as possible, what these impacts will be if funded in the year scheduled.

B. FINANCING METHODS

In the project summaries below, there are a number of different local financing methods referenced. Four of these methods require appropriations; either as part of the Town's annual operating budget or as independent warrant articles at Town Meeting. The **1-Year Appropriation** is most common and refers to those proposed projects that are to be funded by real property tax revenues within a single fiscal year. The **Capital Reserve** method requires appropriations over more than one year, with the actual project being accomplished only when the total appropriations meet the project cost. The **Lease/Purchase** method has been used by the fire and highway department for vehicle purchases. **Bonds** are generally limited to the most expensive capital projects, such as major renovations, additions, or new construction of buildings or infrastructure, and allow capital facilities requests to be met immediately while spreading out the cost over many years in the future. A more detailed description of each financing method is provided below.

The One-Year Appropriation is most common and refers to those projects with proposed funding from real property tax revenues within a single fiscal year. The CIP committee recommends this approach for irregular Capital needs that do not exceed \$100,000.



The Capital Reserve method requires appropriations over more than one year, with the actual project being accomplished only when the total appropriations meet the project cost. The CIP committee recommends this approach for expenditures over \$100,000 and less than \$1,000,000 and for projects or Capital Assets having a known fixed life such as vehicle replacement, building maintenance and road repair. In conjunction with the Capital reserve method of financing, there may be State or Federal monies available to pay for portions of the project, which require the Town to raise their percentage of matching funds prior to receiving these Federal or State dollars. An example is State bridge aid where the town needs to raise their 20% matching share prior to applying for the State 80% share. Identification of these needs early is critical to starting a Capital Reserve in time to fund projects when needed.

The Lease/ Purchase method has been used in the past for the purchase of Fire trucks and Highway department vehicles. Although this is a valid financing method, the CIP would like to recommend that we get away from this method of payment and stop paying high interest lease payments and start funding vehicle replacement through Capital reserves where the Town pays itself the interest on Capital balances rather than a financing company for the purchase of needed vehicles. The CIP committee feels this would be a substantial tax savings for Pelham residents based on the number of current vehicles and equipment owned by the town along with additional vehicles that will be needed in the future. The annual interest earned or saved on a properly funded vehicle replacement Capital reserve would pay for the cost of certain vehicle replacements when needed.

The Bond or Bank Note method of payment is recommended for Capital Expenditure needs of \$1,000,000 or more. Typically, the most expensive projects such as renovations, additions, or new construction of buildings or infrastructure that allow for capital facilities requests to be met immediately while spreading out the cost over several years in the future. We highly recommend this method of payment on all Capital projects scheduled in the CIP costing over \$1,000,000 and obviously based on our review of historical spending patterns in the town, the year we propose it to you.

Impact fees are also a viable financing method for some portion of future capital improvement needs as long as they are placed in a fund until they are either expended within 6 years as part of a project financing or returned to the party from which they were collected. The town has adopted an impact fee ordinance.

Other financing methods available to us for funding projects include gifts, grants and matching funds from any source. All of these can be used to offset the cost of Capital Improvement projects. The CIP recommends that all Department Heads, the School Board and the Board of Selectmen research and use these methods whenever available in order to lessen the burden on taxpayers as much as possible even though they will play a less important role in the overall funding of needed projects.

In addition, if there are instances where fiscal resources from outside the community have been committed to help finance a local capital project, the offsetting revenues are shown in association with the proposed capital project. Typical examples are grants, such as for new education buildings or State Transportation Improvement Plan (TIP) matches.

C. IDENTIFICATION OF DEPARTMENT CAPITAL REQUESTS

The Pelham CIP Committee uses worksheet forms that are completed annually and submitted by department heads and committee chairs, to identify and explain project requests. Forms are tailored



Town of Pelham
Capital Improvements Plan
2019-2025

by the CIP Committee and the Planning Department to prompt information that defines the relative need and urgency for projects and which enables long-term monitoring of the useful life and value to the community for these projects. The CIP worksheet includes a project description; the departmental priority if more than one project is submitted; the facility service area; the rationale for a project; a cost estimate; and potential sources of funding. The form is included in Appendix B. Following submission of written worksheets and supporting documentation for proposed capital projects, department heads or committee chairs are occasionally asked to come before the CIP Committee to answer questions and provide any additional information necessary to explain their capital requests and priority ranking. This “one-on-one” discussion provides an opportunity to explain how capital requests meet community development goals. It also provides department heads, committee chairs and the CIP Committee an opportunity to look at alternative approaches available to fund or meet capital needs that will maximize the value of the Town’s expenditures for capital improvements while maintaining as level a tax rate as possible over the seven (7) year CIP period.

D. PRIORITY SYSTEM

The Committee established a system to assess the relative priority of projects requested by the various departments, boards, and committees. Each project proposed is considered individually by the Committee and assessed a priority rank based on the descriptions below:

“U”--Urgent	Cannot be delayed. Needed for health or safety.
“C”--Committed	Part of an existing contractual agreement or otherwise legally required.
“N”--Necessary	Needed to maintain existing level and quality of community services.
“D”--Desirable	Needed to improve quality or level of services.
“F”--Deferrable	Can be placed on hold until after 7-year period, but supports community development goals.
“R”--Research	Pending results of ongoing research, planning, and coordination. The project may be important, but the CIP Committee lacks all the information to make a definitive decision.
“I”--Inconsistent	Conflicts with an alternative project/solution recommended by the CIP. The project is contrary to land use planning or established community development goals.

Table 2 contains the projects classified by town specific departments as well as the School Department, considered by the Committee in 2018. The information in Table 2 represents all requests for capital projects submitted by each municipal division to the CIP Committee in 2018. The ‘CIP Committee Priority Recommendations’ in the column to the far right describes the rank assigned by the CIP Committee within the seven categories of relative project priority.



Town of Pelham
Capital Improvements Plan
2019-2025

TABLE 2: SUMMARY OF PROJECTS REQUESTED 2019 DATA

ID	Department/Project	Cost Without Debt/Revenue	Starting Year	Financing Method Recommended	CIP Committee Priority Recommendations							
					U	C	N	D	F	R	I	
	<i>Starting Year and Priority Recommendations based on Dept. & C.I.P. Committee Review Process</i>											
I.	ADMIN./GEN. GOVERNMENT											
A	Municipal Building			Appropriation – Ballot		C						
B	• 20-Year Bond /Bank Note 2002-2022	\$1,949,640	2002	Bond Schedule		C						
C	• Town Building Emergency Repair Capital Reserve	\$81,932	Existing			C						
II.	POLICE DEPARTMENT											
A	Animal Control Shelter	\$274,709	2019	1-Year Appropriation			N				R	
III.	FIRE DEPARTMENT											
A	Replace Ambulance 2	\$260,000	2021	1-Year Appropriation			N					
	• Capital Reserve Withdrawal	(\$260,000)		Offset Appropriation								
B	Replace Engine 1	\$600,000	2020	1-Year Appropriation			N					
C	Fire Department Radio System	\$130,000	2021	1-Year Appropriation			N					
IV.	HIGHWAY DEPARTMENT											
A	2018 Highway Maintenance Garage	\$350,000	2019	Appropriation, \$450,000 in prior appropriations			N				R	
B	66,000 GVW 10-Wheel Dump Truck	\$216,000	2020	1-Year Appropriation			N					
C	3.5-Yard 4-Wheel Drive Loader	\$190,000	2020	1-Year Appropriation			N					
D	36,000 GVW 10-Wheel Dump Truck	\$200,000	2022	1-Year Appropriation			N					
E	Abbot Bridge Structure	\$1,436,100	2019	State Aid Bridge, \$190,000 2015 Town Vote Appropriation			N					
V.	SOLID WASTE DISPOSAL											
	No CIP needs at this time											
VI.	PARKS AND RECREATION											
	No CIP needs at this time											
VII.	LIBRARY											
	Renovations	\$242,570	2019	TBD				D				
VIII.	CEMETERY											
	No CIP needs at this time											
IX.	SENIOR CENTER											
A	No CIP needs at this time											
X.	PELHAM SCHOOL DISTRICT											
A	Pelham High School Addition					C						
B	• 20-Year Bond/Bank Note 2015-2034	\$12,198,775	2015	Bond		C						
C	Memorial School Upgrade/Renovation	TBD	2021	TBD			N				R	
D	Memorial School Septic System	\$75,000	2019	1-Year Appropriation			N					
E	PES Air Conditioning System	\$564,000	2019	TBD			N					
F	PES Air Conditioning System	TBD	2019	TBD			N					
G	Harris Field Track Replacement	\$75,000	2019	\$75,000			N					
H	PES Asphalt Resurfacing	TBD	2021	TBD			N					
I	Conversion to Natural Gas	TBD	2020	TBD				D			R	



E. LISTING AND DISCUSSION OF PROJECTS BY RECOMMENDED PRIORITY

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

No projects were ranked as Urgent in the 2019 – 2025 CIP. However, new projects in subsequent CIPs could receive this ranking if the project is inconstant in terms of project justification or cost analysis.

“C”--Committed: Part of an existing contractual agreement or otherwise legally required.

- I. A. **Municipal Building / Library – Appropriation by Ballot.** Voters approved the conversion of the Ernest G. Sherburne School into a combined municipal facility in 2003. Town Offices and Police Headquarters are located at the former Ernest G. Sherburne School. The new Library, built on the Mills property, is overlooking a new three (3) acre Town Green.
- I. B. **Bond Bank Note (Private) – 2002-2022.** Voters approved a 20-year bond for conversion of the Ernest G. Sherburne School into a combined municipal facility in 2003. A new library was built on the Mills property. The town opted for a private institution for favorable rates.
- I. C. **Town Buildings Emergency Repair Capital Reserve.** The voters approved starting this Capital Reserve Account in 2004 in order to fund necessary repairs to all of the town buildings. This fund will be used to stabilize the tax rate when funding future repairs and additions to Town facilities.
- X. A. **Pelham High School Addition – 2015.** In March of 2014 Pelham voters approved a new high school addition and renovation of existing space at the current High School location. The total project cost of \$22,654,000 is contractually obligated utilizing a 20-year bond for financing.
- X. B. **NH Municipal Bond Bank Note – 2015-2034.** High school addition and renovation of existing space at the current High School location.

“N”--Necessary: Needed to maintain basic level and quality of community services.

- II. A. **Animal Control Shelter - 2019.** The current animal control facility is at least 35 years old. Due to its age, numerous key systems have failed or are on the brink of failure. Many of these systems are substandard to begin with and highly inefficient including HVAC, roofing, fencing, electrical and water. The shelter also does not currently include any type of bathroom facilities for staff or volunteers let alone visitors. Furthermore, the shelter does not meet contemporary standards or size for proper sheltering of animals. This project also has a CIP Committee Priority Ranking of N/R, as this need is considered to be necessary but additional research is needed.



- III. A. **Replacement Ambulance 2 – 2021.** Ambulance 2 is a 2012 Horton ambulance on an International Terastar Chassis. The chassis are no longer manufactured by International and there are no current replacements from International. This vehicle will be 8 years old when it is moved to reserve. The department has developed a replacement schedule for ambulances that allows a vehicle to be primary for approximately 4 years, secondary for 4 years and reserve for 4 years.
- III. B. **Replacement Engine 1 – 2020.** The scheduled replacement of the Engine 1 in 2020, with the cost of \$600,000. Engine 1 will be 23 years old if replaced in 2020. The vehicle was purchased without stainless steel piping which has caused significant corrosion issues. Pipes have already corroded and were replaced. In addition, there have been numerous recurring electrical issues and corrosion to the vehicle body and a major repair was needed for the pump as it was leaking water. Increased maintenance costs are anticipated.
- III. C. **Fire Department Radio System – 2021.** In 2019 Motorola communications will no longer be serving the fire department’s repeaters and receivers because Motorola has declared the product line EOL (end of life). The fire department currently has three repeaters and one receiver. This equipment provides the transmitting and receiving capabilities of the fire department radio system. Replacing the components one at a time over several years is not feasible because in 2019 the age of the current equipment will not be compatible with the current infrastructure that is on the market. The total cost of this project is \$130,000.
- IV. A. **Highway Maintenance and Storage Garage - 2019.** The proposed 80’ by 140’ garage would house all the Highway Departments equipment including 6 full size 6-wheel dump trucks, 1 smaller dump truck, 2 pick-up trucks, 1 car 2 backhoes and 1 wood chipper. The Garage would also be used for highway vehicle maintenance. A larger heated structure minimizes load times in winter month and protects vehicles from corrosion and vandalism. This project was ranked as necessary, but also has a CIP Committee Priority Ranking of R, as additional research must be completed to fully address this need.
- IV. B. **66,000 GVW 10-Wheel Dump Truck - 2020.** This is a scheduled replacement of a 2005 6-wheel vehicle currently used to plow roads and will need replacing in 2020. The proposed vehicle is a 66,000 GVW 10-wheel dump truck with plow frames and front and side wing blades, 10-yard stainless steel sander, and central hydraulics system with the latest technology unit to control the amount of sand and salt applied to roads. The total lease purchase cost of the project is \$216,000.
- IV. C. **3.5 Yard 4-Wheel Drive Loader – 2020.** This machine will be used to load trucks and stockpile material more effectively than the backhoes currently being used. The loader will save money on the rental budget for snow removal at schools and town buildings as well. The total cost of the project is \$190,000.
- IV. D. **36,000 GVW 6-Wheel Dump Truck - 2022.** This is a scheduled replacement of a 2010 6-wheel vehicle currently used to plow roads and will need replacing in 2022. The proposed vehicle is a 36,000 GVW 6-wheel dump truck with plow frames and



Town of Pelham
Capital Improvements Plan
2019-2025

front and side wing blades, central hydraulics system with the latest technology unit to control the amount of sand and salt applied to roads, and a 10yd stainless steel sander. The total lease purchase cost of the project is \$200,000.

- X. E. **Abbot Bridge Structure – 2019.** The project proposes to add an additional drainage structure in close proximity to the Abbot Bridge, so the structure can convey flood water during times when Beaver Brook floods. This structure will help prevent the dam effect that is caused by the bridge in a flood condition.
- X. C. **Memorial School Upgrade/Renovation – 2021.** The project proposes to upgrade or replace PMS to meet current student and program needs. 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. This project was ranked as necessary, but also has a CIP Committee Priority Ranking of R, as additional research must be completed to fully address this need.
- X. D. **Memorial School Septic System – 2019.** The project proposes to replace the existing septic system at Pelham Memorial School. The current septic field is showing some preliminary signs of failure and therefore, replacement will be necessary in the near future. The total cost of this project is \$75,000.
- X. E. **PES Air Conditioning System – 2019.** The project proposes to design, build, and install an air conditioning system at the Pelham Elementary School. Educational research has clearly shown that the environmental conditions of a classroom can have a significant negative affect on learning. The total cost of this project is \$564,000.
- X. F. **Harris Field Track Replacement – 2019.** The project proposes to replace the existing track surface at Harris Field. The track was installed in 2004 and the average life of the track is approximately 10 years. It is currently in need of repair work as the surface is breaking up in the inside curves causing cracks and a potential tripping hazard for runners. The total cost of this project is \$75,000.
- X. G. **PES Asphalt Resurfacing – 2021.** The Pelham Elementary School parking lot is beginning to show wear and damage from constant use by both the schools and the community. Most of the parking lot is original to the school building from 2002 and will be 20 years old when this area is expected to be overlaid. Parking lots are recommended by the state to be replaced or repaired every 15-20 years, depending on their condition. Currently, there is no substrate damage to the asphalt, but if the asphalt is not overlaid as a maintenance process, it will become more porous, resulting in substrate damage and a much costlier repair. The total cost of this project is \$132,000.



Town of Pelham
Capital Improvements Plan
2019-2025

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

- VII. A. **Library Renovations – 2019.** Proposed renovations include 1) enclosing the ceiling area above first floor meeting room, 2) modifying the Molly Hobbs room on the second floor to replace rug with a floor covering that will allow for thorough cleanup of hazardous material events, and adding plumbing and a kitchenette area to the Molly Hobbs room for an increase in programs requiring sink facilities for the public, 3) removing storage and updating the kitchen staff area on the first floor to accommodate an additional staff office and storage space 4) update and reconfigure the children’s area on the second floor to add an office for the children’s librarian, and 5) add windows to second floor stair areas to reduce noise generated from children and young adults that filters to main floor.

- X. H. **Conversion to Natural Gas – 2020.** With the availability of natural gas on March Road in Pelham from Liberty Utilities, there is an opportunity to convert the schools from other energy sources over to natural gas. This is a cleaner, more efficient energy source that is recommended by the school system’s consultant. As part of the easement agreement with Liberty Utilities, the cost for connection at the school building will be paid for by the vendor in order to encourage the transition. The school system is currently working with EEI to collect relevant data to determine the scope of this project and if other energy efficiencies may be achieved in conjunction with this opportunity. This project was ranked as desirable, but also has a CIP Committee Priority Ranking of R as additional research must be completed to fully address this need.

“F”--Deferrable: Can be placed on hold until after 7-year period, but supports community development goals.

No projects were ranked as Deferrable in the 2019 – 2025 CIP. However, new projects in subsequent CIPs could receive this ranking if the project is inconstant in terms of project justification or cost analysis.

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

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

- II. A. Animal Control Shelter
- IV. A. Highway Maintenance Garage
- X. C. Memorial School Upgrade/Renovation
- X. H. Conversion to Natural Gas

“I”--Inconsistent: Conflicts with an alternative project/solution scheduled by the CIP. Contrary to land use planning or community development goals.



Town of Pelham
Capital Improvements Plan
2019-2025

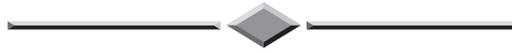
F. CONCLUSIONS

The Program of Capital Expenditures herein provides a guide for budgeting and development of Pelham public facilities. The Planning Board will review and update the CIP each year prior to budget deliberations. The CIP may be modified each year based on changes in needs and priorities.

The CIP Committee is striving to improve the effectiveness of the capital facilities programming process, in order to have a greater impact on the current year's budget cycle. In the future, the CIP Committee will initiate the CIP planning process earlier in the calendar year. This will enable individual departments to use this information to prepare preliminary budgets for submission to the Town.

The CIP Committee seeks to accurately evaluate the fiscal impacts of projects and return on investment of public funds in capital facilities replacement and development. One piece of information the Committee seeks to understand is how a project's funding is proposed and whether specific funding sources have been identified. This data is presented in the Cost Estimate section of the Project Worksheet. The Impacts on Operating & Maintenance section of the Project Worksheet is also important in assessing the cost/benefit of one solution versus another to meet a department's needs.

There also may be merit in attempting to track the performance of investments in facilities renovation or upgrades and also monitoring and forecasting when future replacements or upgrades may be necessary. One recent external development that could affect the municipality is the Government Accounting Standards Board (GASB) adoption of Statement 34 protocols for reporting infrastructure assets. The program's objective is to promote consistent evaluations of municipal financial conditions by providing more detailed and relevant information on the characteristics and conditions of capital equipment. The CIP planning process may provide a forum for encouraging the development of capital asset inventories, accounting for the value of these assets and tracking the useful life and depreciation of municipal equipment and infrastructure. The CIP recommends that all Town and School assets be tracked for life expectancy so that future capital needs may be better anticipated and planned. Updated information regarding the age of existing Town road surfaces will help with that planning in the highway department. Future meetings with the Board of Selectman and School Board regarding better long-term planning could result in tax savings.



APPENDIX A

PELHAM CIP PROGRAM

Schedule of CIP Projects, 2019-2025, Annual Costs and Revenues





Appendix A - Schedule of Capital Improvement Projects 2019-2025

TOWN OF PELHAM		CAPITAL IMPROVEMENTS PLAN												
PROJECT OR EQUIPMENT	REVENUES: (in thousands)	2019	2020	2021	2022	2023	2024	2025	7-YEAR Total Costs	7-YEAR Total Revenues	TOTAL Project Costs (see bond)	Outstanding Revenues	BALANCE TO BE Paid by Town Beyond Year 7	Unprogrammed Projects
PRIORITY	EXISTING CAPITAL	PRIOR PAYMENTS												
A	Municipal Building													
B	20 Year Bond/Bank Note 2002-2022		\$319,200	\$396,600	\$293,300				\$1,290,620		\$8,014,404		\$0	
C	Town Building Emerg Repair Cap Res	\$1,252							\$0				\$0	
POLICE DEPARTMENT														
A	Police Station		\$274,709						\$274,709		\$274,709		\$0	
FIRE DEPARTMENT														
A	Police Ambulance 2			\$200,000					\$200,000		\$200,000		\$0	
B	Police Engine 1			\$500,000					\$500,000		\$500,000		\$0	
C	Police Engine 2			\$150,000					\$150,000		\$150,000		\$0	
HIGHWAY DEPARTMENT														
A	Highway Maintenance Garage		\$350,000						\$350,000		\$350,000		\$0	
B	\$450,000 Prior Appropriations								\$450,000		\$450,000		\$0	
C	3.5-Ton 4-Wheel Drive Loader		\$216,000						\$216,000		\$216,000		\$0	
D	30,000 GWT 6-Wheel Dump Truck		\$190,000		\$200,000				\$390,000		\$390,000		\$0	
E	Abolish Shop Structure		\$97,220						\$97,220		\$97,220		\$0	
SOLID WASTE DISPOSAL (TRANSFER SHED)														
A	\$148,860 State Reimbursement								\$0		\$0		\$0	
V	20 Year Bond/Bank Note 2019-2024													
PARKS AND RECREATION														
A	No CIP needs at this time								\$0		\$0		\$0	
LIBRARY														
A	Renovations		\$242,570						\$242,570		\$242,570		\$0	
CEMETERY														
A	Renovations at this time								\$0		\$0		\$0	
SENIOR CENTER														
A	No CIP needs at this time								\$0		\$0		\$0	
TOTAL MUNICIPAL CAPITAL EXPENDITURES (Amount to be raised through property taxes)														
			\$1,296,019	\$406,600	\$493,300	\$0	\$0	\$0	\$3,811,119	(\$1,148,880)	\$12,263,193	\$0	\$8,552,664	
SCHOOL CAPITAL EXPENDITURES														
A	Pelham High School Addition		\$1,798,155	\$1,482,075	\$1,629,033	\$1,575,995	\$1,522,955	\$1,465,043	\$11,398,373		\$30,071,664		\$12,451,060	
B	20 Year Bond/Bank Note 2019-2024		\$6,222,231											
C	Memorial School Upgrade/Renovation		\$75,000						\$75,000		\$75,000		\$0	
D	Memorial School Septic System		\$84,000						\$84,000		\$84,000		\$0	
E	PRESAT Condensate System		\$2,850						\$2,850		\$2,850		\$0	
F	PRESAT Sewer Treatment Plant		\$75,000						\$75,000		\$75,000		\$0	
G	PRESABAT Refueling Station		\$112,000						\$112,000		\$112,000		(\$132,000)	
H	Conversion to Natural Gas													
TOTAL SCHOOL CAPITAL EXPENDITURES (Amount to be raised through property taxes)														
			\$2,992,155	\$1,814,075	\$1,629,033	\$1,575,995	\$1,522,955	\$1,465,043	\$11,980,373	\$0	\$30,221,664	\$0	\$12,319,060	
TOTAL CAPITAL EXPENDITURES (Amount to be raised through property taxes)														
			\$3,798,174	\$3,600,675	\$2,252,333	\$1,575,995	\$1,522,955	\$1,465,043	\$15,491,492	(\$1,148,880)	\$42,285,477	\$0	\$20,871,724	
PRIORITY PLAN KEY: U-Urgent C-Committed A-Necessary D-Deferable R-Reserve F-Non-relevant														
* see descriptive explanation in CIP document														



Municipal Facilities 20 year Bond				Pelham High School 20 year Bond Schedule			
Interest Rate: 3.15 to 5.00 Adjustable Rate				Interest Rate: 3.1 to 5.1 Adjustable Rate			
Year	Principal	Bond Amount	Total Cost	Year	Principal	Bond Amount	Total Cost
2003-04	\$277,383	\$5,320,000	\$212,161	2015		\$20,745,000	\$539,526.00
2004-05	\$280,000	\$5,040,000	\$203,840	2015-16	\$1,040,000	\$19,705,000	\$907,275.00
2005-06	\$280,000	\$4,760,000	\$195,440	2016-17	\$1,040,000	\$18,665,000	\$854,235.00
2006-07	\$280,000	\$4,480,000	\$187,040	2017-18	\$1,040,000	\$17,625,000	\$801,195.00
2007-08	\$280,000	\$4,200,000	\$178,640	2018-19	\$1,040,000	\$46,585,000	\$748,155.00
2008-09	\$280,000	\$3,920,000	\$170,240	2019-20	\$1,040,000	\$15,545,000	\$695,115.00
2009-10	\$280,000	\$3,640,000	\$161,140	2020-21	\$1,040,000	\$14,505,000	\$642,075.00
2010-11	\$280,000	\$3,360,000	\$151,340	2021-22	\$1,040,000	\$13,465,000	\$589,035.00
2011-12	\$280,000	\$3,080,000	\$141,540	2022-23	\$1,040,000	\$12,425,000	\$535,995.00
2012-13	\$280,000	\$2,800,000	\$131,040	2023-24	\$1,040,000	\$11,385,000	\$482,955.00
2013-14	\$280,000	\$2,520,000	\$120,540	2024-25	\$1,035,000	\$10,350,000	\$430,042.50
2014-15	\$280,000	\$2,240,000	\$109,340	2025-26	\$1,035,000	\$9,315,000	\$387,607.50
2015-16	\$280,000	\$1,960,000	\$98,140	2026-27	\$1,035,000	\$8,280,000	\$355,522.50
2016-17	\$280,000	\$1,680,000	\$86,940	2027-28	\$1,035,000	\$7,245,000	\$318,262.50
2017-18	\$280,000	\$1,400,000	\$75,460	2028-29	\$1,035,000	\$6,210,000	\$275,827.50
2018-19	\$280,000	\$1,120,000	\$63,560	2029-30	\$1,035,000	\$5,175,000	\$233,392.50
2019-20	\$280,000	\$840,000	\$51,520	2030-31	\$1,035,000	\$4,140,000	\$190,967.50
2020-21	\$280,000	\$560,000	\$39,200	2031-32	\$1,035,000	\$3,105,000	\$148,522.50
2021-22	\$280,000	\$280,000	\$26,600	2032-33	\$1,035,000	\$2,070,000	\$106,087.50
2022-23	\$280,000	\$0	\$13,300	2033-34	\$1,035,000	\$1,035,000	\$63,652.50
TOTALS	\$5,597,383		\$2,417,021	2034		\$0	\$21,217.50
				TOTALS	\$20,745,000	\$9,326,663.50	\$30,071,663.50



APPENDIX B

PELHAM CIP PROGRAM

Capital Project Worksheet and Submission Form





Town of Pelham
Capital Improvements Plan
2019-2025
Appendix B

TOWN OF PELHAM CAPITAL IMPROVEMENT PLAN 2019-2025
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 Plan
2019-2025
Appendix B

Cost Estimate: (Itemize as Necessary)	Capital Costs Dollar Amount (in current \$)	Impact on Operating & Maintenance Costs or Personnel Needs
	\$ _____ Planning/feasibility analysis	<input type="checkbox"/> Increases personnel requirements
	_____ Architecture & engineering fees	<input type="checkbox"/> Increases O & M costs
	_____ Real Estate acquisition	<input type="checkbox"/> Reduces personnel requirements
	_____ Site preparation	<input type="checkbox"/> Reduces O & M costs
	_____ Construction	
	_____ Furnishings & equipment	
	_____ Vehicles and capital equipment (+) \$ _____ annually	

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

Sources of Funding:

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

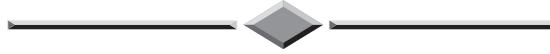
Total Project Cost \$ _____

DO NOT WRITE BELOW THIS LINE

CIP Committee Rating and Narrative Explanation

The CIP Committee rates this Capital Improvement as _____ for the _____ Warrant.

Description of Rating



APPENDIX C

2016 N.H. REVISED STATUTES ANNOTATED

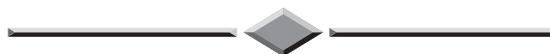
Chapters 674:5 through 674:8

Capital Improvements Program

And

Chapter 674: 21

Innovative Land Use Controls





**TITLE LXIV
PLANNING AND ZONING**

**CHAPTER 674
LOCAL LAND USE PLANNING AND REGULATORY POWERS**

Capital Improvements Program

Section 674:5

674:5 Authorization. – In a municipality where the planning board has adopted a master plan, the local legislative body may authorize the planning board to prepare and amend a recommended program of municipal capital improvement projects projected over a period of at least 6 years. As an alternative, the legislative body may authorize the governing body of a municipality to appoint a capital improvement program committee, which shall include at least one member of the planning board and may include but not be limited to other members of the planning board, the budget committee, or the town or city governing body, to prepare and amend a recommended program of municipal capital improvement projects projected over a period of at least years. The capital improvements program may encompass major projects being currently undertaken or future projects to be undertaken with federal, state, county and other public funds. The sole purpose and effect of the capital improvements program shall be to aid the mayor or selectmen and the budget committee in their consideration of the annual budget.

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

Section 674:6

674:6 Purpose and Description. – The capital improvements program shall classify projects according to the urgency and need for realization and shall recommend a time sequence for their implementation. The program may also contain the estimated cost of each project and indicate probable operating and maintenance costs and probable revenues, if any, as well as existing sources of funds or the need for additional sources of funds for the implementation and operation of each project. The program shall be based on information submitted by the departments and agencies of the municipality and shall take into account public facility needs indicated by the prospective development shown in the master plan of the municipality or as permitted by other municipal land use controls.

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



Town of Pelham
Capital Improvements Plan
2019-2025
Appendix C

Section 674:7

674:7 Preparation. –

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

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

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

Section 674:8

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

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



**TITLE LXIV
PLANNING AND ZONING**

**CHAPTER 674
LOCAL LAND USE PLANNING AND REGULATORY POWERS**

Zoning

Section 674:21

674:21 Innovative Land Use Controls. –

- I. Innovative land use controls may include, but are not limited to:
- (a) Timing incentives.
 - (b) Phased development.
 - (c) Intensity and use incentive.
 - (d) Transfer of density and development rights.
 - (e) Planned unit development.
 - (f) Cluster development.
 - (g) Impact zoning.
 - (h) Performance standards.
 - (i) Flexible and discretionary zoning.
 - (j) Environmental characteristics zoning.
 - (k) Inclusionary zoning.
 - (l) Accessory dwelling unit standards.
 - (m) Impact fees.
 - (n) Village plan alternative subdivision.

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

- (o) Integrated land development permit option.

II. An innovative land use control adopted under RSA 674:16 may be required when supported by the master plan and shall contain within it the standards which shall guide the person or board which administers the ordinance. An innovative land use control ordinance may provide for administration, including the granting of conditional or special use permits, by the planning board, board of selectmen, zoning board of adjustment, or such other person or board as the ordinance may designate. If the administration of the innovative provisions of the ordinance is not vested in the planning board, any proposal submitted under this section shall be reviewed by the planning board prior to final consideration by the administrator. In such a case, the planning board shall set forth its comments on the proposal in writing and the administrator shall, to the extent that the planning board's comments are not directly incorporated into its decision, set forth its findings and decisions on the planning board's comments.

III. Innovative land use controls must be adopted in accordance with RSA 675:1, II.

IV. As used in this section:

(a) "Inclusionary zoning" means land use control regulations which provide a voluntary incentive or benefit to a property owner in order to induce the property owner to produce housing units which are affordable to persons or families of low and moderate income. Inclusionary zoning includes, but is not limited to, density bonuses, growth control exemptions, and a streamlined application process.

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



Town of Pelham
Capital Improvements Plan
2019-2025
Appendix C

land as the permitted principal dwelling unit.

V. As used in this section "impact fee" means a fee or assessment imposed upon development, including subdivision, building construction, or other land use change, in order to help meet the needs occasioned by that development for the construction or improvement of capital facilities owned or operated by the municipality, including and limited to water treatment and distribution facilities; wastewater treatment and disposal facilities; sanitary sewers; storm water, drainage and flood control facilities; municipal road systems and rights-of-way; municipal office facilities; public school facilities; the municipality's proportional share of capital facilities of a cooperative or regional school district of which the municipality is a member; public safety facilities; solid waste collection, transfer, recycling, processing, and disposal facilities; public library facilities; and public recreational facilities not including public open space. No later than July 1, 1993, all impact fee ordinances shall be subject to the following:

(a) The amount of any such fee shall be a proportional share of municipal capital improvement costs which is reasonably related to the capital needs created by the development, and to the benefits accruing to the development from the capital improvements financed by the fee. Upgrading of existing facilities and infrastructures, the need for which is not created by new development, shall not be paid for by impact fees.

(b) In order for a municipality to adopt an impact fee ordinance, it must have enacted a capital improvements program pursuant to RSA 674:5-7.

(c) Any impact fee shall be accounted for separately, shall be segregated from the municipality's general fund, may be spent upon order of the municipal governing body, shall be exempt from all provisions of RSA 32 relative to limitation and expenditure of town moneys, and shall be used solely for the capital improvements for which it was collected, or to recoup the cost of capital improvements made in anticipation of the needs which the fee was collected to meet.

(d) All impact fees imposed pursuant to this section shall be assessed at the time of planning board approval of a subdivision plat or site plan. When no planning board approval is required, or has been made prior to the adoption or amendment of the impact fee ordinance, impact fees shall be assessed prior to, or as a condition for, the issuance of a building permit or other appropriate permission to proceed with development. Impact fees shall be intended to reflect the effect of development upon municipal facilities at the time of the issuance of the building permit. Impact fees shall be collected at the time a certificate of occupancy is issued. If no certificate of occupancy is required, impact fees shall be collected when the development is ready for its intended use. Nothing in this subparagraph shall prevent the municipality and the assessed party from establishing an alternate, mutually acceptable schedule of payment of impact fees in effect at the time of subdivision plat or site plan approval by the planning board. If an alternate schedule of payment is established, municipalities may require developers to post bonds, issue letters of credit, accept liens, or otherwise provide suitable measures of security so as to guarantee future payment of the assessed impact fees.

(e) The ordinance shall establish reasonable times after which any portion of an impact fee which has not become encumbered or otherwise legally bound to be spent for the purpose for which it was collected shall be refunded, with any accrued interest. Whenever the calculation of an impact fee has been predicated upon some portion of capital improvement costs being borne by the municipality, a refund shall be made upon the failure of the legislative body to appropriate the municipality's share of the capital improvement costs within a reasonable time. The maximum time which shall be considered reasonable hereunder shall be 6 years.

(f) Unless otherwise specified in the ordinance, any decision under an impact fee ordinance may be appealed in the same manner provided by statute for appeals from the officer or board making that decision, as set forth in RSA 676:5, RSA 677:2-14, or RSA 677:15, respectively.

(g) The ordinance may also provide for a waiver process, including the criteria for the granting of such a waiver.



Town of Pelham
Capital Improvements Plan
2019-2025
Appendix C

(h) The adoption of a growth management limitation or moratorium by a municipality shall not affect any development with respect to which an impact fee has been paid or assessed as part of the approval for that development.

(i) Neither the adoption of an impact fee ordinance, nor the failure to adopt such an ordinance, shall be deemed to affect existing authority of a planning board over subdivision or site plan review, except to the extent expressly stated in such an ordinance.

(j) The failure to adopt an impact fee ordinance shall not preclude a municipality from requiring developers to pay an exaction for the cost of off-site improvement needs determined by the planning board to be necessary for the occupancy of any portion of a development. For the purposes of this subparagraph, "off-site improvements" means those improvements that are necessitated by a development but which are located outside the boundaries of the property that is subject to a subdivision plat or site plan approval by the planning board. Such off-site improvements shall be limited to any necessary highway, drainage, and sewer and water upgrades pertinent to that development. The amount of any such exaction shall be a proportional share of municipal improvement costs not previously assessed against other developments, which is necessitated by the development, and which is reasonably related to the benefits accruing to the development from the improvements financed by the exaction. As an alternative to paying an exaction, the developer may elect to construct the necessary improvements, subject to bonding and timing conditions as may be reasonably required by the planning board. Any exaction imposed pursuant to this section shall be assessed at the time of planning board approval of the development necessitating an off-site improvement. Whenever the calculation of an exaction for an off-site improvement has been predicated upon some portion of the cost of that improvement being borne by the municipality, a refund of any collected exaction shall be made to the payor or payor's successor in interest upon the failure of the local legislative body to appropriate the municipality's share of that cost within 6 years from the date of collection. For the purposes of this subparagraph, failure of local legislative body to appropriate such funding or to construct any necessary off-site improvement shall not operate to prohibit an otherwise approved development.

(k) Revenue from impact fees imposed upon development and collected by a municipality under RSA 674:21, V for construction of or improvement to municipal road systems may be expended upon state highways within the municipality only for improvement costs that are related to the capital needs created by the development. Such improvements may include items such as, but not limited to, traffic signals and signage, turning lanes, additional travel lanes, and guard rails. No such improvements shall be constructed or installed without approval of the state department of transportation. In no event shall impact fees be used for any improvements to roads, bridges, or interchanges that are part of the interstate highway system. Nothing in RSA 674:21, V shall be construed as allowing or authorizing additional impact fees merely by virtue of having approved the expenditure of collected fee revenue for construction of or improvement of state highways, nor shall it be construed as allowing the adoption of new impact fees devoted to assessing impacts to state highways.

(l) No later than 60 days following the end of the fiscal year, any municipality having adopted an impact fee ordinance shall prepare a report listing all expenditures of impact fee revenue for the prior fiscal year, identifying the capital improvement project for which the fees were assessed and stating the dates upon which the fees were assessed and collected. The annual report shall enable the public to track the payment, expenditure, and status of the individually collected fees to determine whether said fees were expended, retained, or refunded.

VI. (a) In this section, "village plan alternative" means an optional land use control and subdivision regulation to provide a means of promoting a more efficient and cost-effective method of land development. The village plan alternative's purpose is to encourage the preservation of open space wherever possible. The village plan alternative subdivision is meant to encourage beneficial



Town of Pelham
Capital Improvements Plan
2019-2025
Appendix C

consolidation of land development to permit the efficient layout of less costly to maintain roads, utilities, and other public and private infrastructures; to improve the ability of political subdivisions to provide more rapid and efficient delivery of public safety and school transportation services as community growth occurs; and finally, to provide owners of private property with a method for realizing the inherent development value of their real property in a manner conducive to the creation of substantial benefit to the environment and to the political subdivision's property tax base.

(b) An owner of record wishing to utilize the village plan alternative in the subdivision and development of a parcel of land, by locating the entire density permitted by the existing land use regulations of the political subdivision within which the property is located, on 20 percent or less of the entire parcel available for development, shall grant to the municipality within which the property is located, as a condition of approval, a recorded easement reserving the remaining land area of the entire, original lot, solely for agriculture, forestry, and conservation, or for public recreation. The recorded easement shall limit any new construction on the remainder lot to structures associated with farming operations, forest management operations, and conservation uses, and shall specify that the restrictions contained in the easement are enforceable by the municipality. Public recreational uses shall be subject to the written approval of those abutters whose property lies within the village plan alternative subdivision portion of the project at the time when such a public use is proposed.

(c) The submission and approval procedure for a village plan alternative subdivision shall be the same as that for a conventional subdivision. Existing zoning and subdivision regulations relating to emergency access, fire prevention, and public health and safety concerns including any setback requirement for wells, septic systems, or wetland requirement imposed by the department of environmental services shall apply to the developed portion of a village plan alternative subdivision, but lot size regulations and dimensional requirements having to do with frontage and setbacks measured from all new property lot lines, and lot size regulations, as well as density regulations, shall not apply.

(1) The total density of development within a village plan alternate subdivision shall not exceed the total potential development density permitted a conventional subdivision of the entire original lot unless provisions contained within the political subdivision's land use regulations provide a basis for increasing the permitted density of development within a village plan alternative subdivision.

(2) In no case shall a political subdivision impose lesser density requirements upon a village plan alternative subdivision than the density requirements imposed on a conventional subdivision.

(d) If the total area of a proposed village plan alternative subdivision including all roadways and improvements does not exceed 20 percent of the total land area of the undeveloped lot, and if the proposed subdivision incorporates the total sum of all proposed development as permitted by local regulation on the undeveloped lot, all existing and future dimensional requirements imposed by local regulation, including lot size, shall not apply to the proposed village plan alternative subdivision.

(e) The approving authority may increase, at existing property lines, the setback to new construction within a village plan alternative subdivision by up to 2 times the distance required by current zoning or subdivision regulations, subject to the provisions of subparagraph (c).

(f) Within a village plan alternative subdivision, the exterior wall construction of buildings shall meet or exceed the requirements for fire-rated construction described by the fire prevention and building codes being enforced by the state of New Hampshire at the date and time the property owner of record files a formal application for subdivision approval with the political subdivision having jurisdiction of the project. Exterior walls and openings of new buildings shall also conform to fire protective provisions of all other building codes in force in the political subdivision. Wherever building code or fire prevention code requirements for exterior wall construction appear to be in conflict, the more stringent building or fire prevention code requirements shall apply.

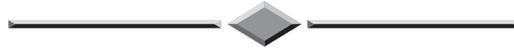
[Paragraph VII effective July 1, 2017.]



Town of Pelham
Capital Improvements Plan
2019-2025
Appendix C

VII. In this section, "integrated land development permit option" means an optional land use control to allow a project to proceed, in whole or in part, as permitted by the department of environmental services under RSA 489.

SOURCE. **1983, 447:1. 1988, 149:1, 2. 1991, 283:1, 2. 1992, 42:1. 1994, 278:1. 2002, 236:1, 2. 2004, 71:1, 2; 199:2, 3. 2005, 61:1, 2, EFF. JULY 22, 2005. 2008, 63:1, EFF. JULY 20, 2008. 2012, 106:1, 2, EFF. JULY 28, 2012. 2013, 270:5, 6, EFF. JULY 1, 2017.**



APPENDIX D

Bond Schedules





Town of Pelham
 Capital Improvements Plan
 2019-2025
 Appendix D

**PELHAM MUNICIPAL FACILITIES
 20 Year Bond Schedule**

Bond: \$5,597,383

Interest Rate: 3.15 to 5.00% (Adjustable Rate)

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



Town of Pelham
Capital Improvements Plan
2019-2025
Appendix D

**PELHAM HIGH SCHOOL
20 Year Bond Schedule**

Bond: \$20,745,000

Interest Rate: 3.1 to 5.1% Adjustable Rate

Year	Principal	Bond Amount Remaining	Interest	Total Cost
2015		\$20,745,000	\$539,526.00	\$539,526.00
2015-16	\$1,040,000	\$19,705,000	\$907,275.00	\$1,947,275.00
2016-17	\$1,040,000	\$18,665,000	\$854,235.00	\$1,894,235.00
2017-18	\$1,040,000	\$17,625,000	\$801,195.00	\$1,841,195.00
2018-19	\$1,040,000	\$46,585,000	\$748,155.00	\$1,788,155.00
2019-20	\$1,040,000	\$15,545,000	\$695,115.00	\$1,735,115.00
2020-21	\$1,040,000	\$14,505,000	\$642,075.00	\$1,682,075.00
2021-22	\$1,040,000	\$13,465,000	\$589,035.00	\$1,629,035.00
2022-23	\$1,040,000	\$12,425,000	\$535,995.00	\$1,575,995.00
2023-24	\$1,040,000	\$11,385,000	\$482,955.00	\$1,522,955.00
2024-25	\$1,035,000	\$10,350,000	\$430,042.50	\$1,465,042.50
2025-26	\$1,035,000	\$9,315,000	\$387,607.50	\$1,422,607.50
2026-27	\$1,035,000	\$8,280,000	\$355,522.50	\$1,390,522.50
2027-28	\$1,035,000	\$7,245,000	\$318,262.50	\$1,353,262.50
2028-29	\$1,035,000	\$6,210,000	\$275,827.50	\$1,310,827.50
2029-30	\$1,035,000	\$5,175,000	\$233,392.50	\$1,268,392.50
2030-31	\$1,035,000	\$4,140,000	\$190,967.50	\$1,225,967.50
2031-32	\$1,035,000	\$3,105,000	\$148,522.50	\$1,183,522.50
2032-33	\$1,035,000	\$2,070,000	\$106,087.50	\$1,141,087.50
2033-34	\$1,035,000	\$1,035,000	\$63,652.50	\$1,098,652.50
2034	\$1,035,000	\$0	\$21,217.50	\$1,056,217.50
TOTALS	\$20,745,000		\$9,326,663.50	\$30,071,663.50



Conservation Commission

Committee Chair:
Paul Gagnon

Pelham Planning Department
6 Village Green
Pelham, NH 03076

Phone:(603) 635-7811

Fax: (603) 635 6954

www.pelhamweb.com/conservation-commission

Conservation Commission Meets:

Day:

The 2nd Wednesday of each month at 7PM

Location:

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

PELHAM CONSERVATION COMMISSION 2018 ANNUAL REPORT

The Conservation Commission's responsibilities to the Town of Pelham, as established by RSA:36-A, are to assure the proper utilization and protection of our natural resources including the watershed resource, wetlands, open space, surface waters and ground waters.

The Conservation Commission members, working together with the Board of Selectmen, Planning Board, Zoning Board and Forestry Committee continue to make progress towards comprehensive protection of our environment and natural resources.

Highlights of our activities during the year 2018 include:

- One more parcel was acquired and hence protected from development. This 26 acre parcel abuts the class VI portion of Briarwood road and abuts Peabody Town Forest. Peabody Town Forest was further enlarged by the addition of approximately 15 acres of open space resulting from The Pines conservation subdivision. Over the past decade, through additions such as these, the Peabody Town Forest has been almost doubled in size. Since 2002, the Conservation Commission has acquired 1026 acres of open space. We have accomplished our goal, set back in 2002, to preserve 1000 acres in Pelham!
- The voters continue to support the Conservation Commission's efforts to protect open space and keep Pelham rural. They voted overwhelmingly in favor of our warrant article authorizing the Selectmen to spend up to \$1.5M to acquire more open space lands. This is in addition to the \$3M authorized back in 2003, which has been almost entirely spent.
- Members of the Conservation Commission joined with members of the Forestry Committee and Border Riders to staff a booth at Old Home Day. We explained our mission, accomplishments, and how we work together to make Pelham's open space accessible to all. Several residents volunteered to help with trail work and we thank them.
- We welcomed Brandie Shydo as a new member of the Commission. Although we currently have a full board, we would benefit from a few alternate members, so please consider joining us on the Commission.
- Our web page, entitled Pelham Recreation and Conservation Lands, is accessible from the Conservation Commission's home page or at www.pelhamweb.org/forestry/. The site contains brochures and trail maps of our Town Forests and Conservation areas.
- We worked with the developers, members of the Planning Board and members of the Zoning Board to minimize the impact of developments on our environment. Commission members attend joint site walks, work on sub-committees and communicate often to assure that we work in cooperation with the other boards.
- The Forestry Committee, led by Deborah Waters, worked with NRPC to map most of the Town's hiking trails. The Committee also had another very active year of trail building. Please see their annual report for details. Paul Gagnon is the Conservation Commission's representative on that committee.

Thank you, to all the members of the Conservation Commission, Forestry Committee, Board of Selectmen, Planning Board, Zoning Board and to all those who have volunteered their time to preserve and protect the environment in the Town of Pelham.

Conservation Commission Members:

Louise Delehanty, Paul Gagnon, Mike Gendreau, Lisa Loosigian,
Karen MacKay, Brandie Shydo, and Ken Stanvick.

Respectfully submitted,

Paul R Gagnon, Chairman



Forestry Committee

**Committee Chair:
Deb Waters**

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

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

www.pelhamweb.com/forestry-committee

“Stewards of our Town Forests and Conservation Lands”

Since 1980 the Forestry Committee, together with the Conservation Commission, Planning Board, Board of Selectmen and Parks and Recreation Commission has voluntarily worked to plan, preserve and protect public forested Town owned lands, the scope of which ranges from forests, parks, open space, water courses, wetlands, wildlife habitat, scenic venues and other forested natural resources.

The Forestry Committee implements forest management plans utilizing the principals of wood, wildlife, water and recreation in accordance with the New Hampshire Tree Farm System. We work with licensed New Hampshire foresters to implement management plans on town forest/conservation lands.

This year, we implemented a Trail Adopter program, a group of volunteers who monitor and care for our trails. This program will greatly enhance our ability to keep our trails in good condition.

A new trail mapping project was implemented with Nashua Regional Planning Commission. Trails will be mapped using NRPC’s GPS technology. New trail maps will be posted at the trailhead kiosks and online on our town website.

Work at the Wolven Conservation Area is concluded and this property is now open to the public.

Trails on the Spring Street Town Forest, Moose Pond Conservation Area and Calitri Family Conservation Area were marked. Kiosks, signs and foot bridges were installed. The trails connect these three conservation areas making a long, scenic hike in the eastern part of town.

Many dedicated volunteers worked on our forestry projects this year. We thank them for their valuable commitment.

PELHAM FORESTRY COMMITTEE

- Deborah Waters, Chair 2021
- Paul Gagnon 2019
- Robert Lamoureux 2021
- Gayle Plouffe 2020
- Brendan Decelles 2020





Friends of the Library in Pelham (FLIP)

President:
Catherine Somma

Pelham Public Library
24 Village Green
Pelham, NH 03076

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

Website:
www.pelhampubliclibrary.org/friends-of-the-library

Meeting Schedule:

Meetings are held the second Tuesday of the month at the Library Location.

The Friends of the Library in Pelham (*FLIP*) is an all-volunteer, non-profit organization that has been providing support services to the library since 1976.

Our mission is to promote understanding and appreciation for all the services and programs the Pelham library offers. We actively seek fundraising opportunities so we may sponsor programs and help to support new library services, programs, technologies, and special presenters the library could not normally afford with their budget. The Friends of the Library in Pelham, Inc., is a tax-exempt 501(c)(3) charitable organization. Your contributions to the Friends are tax-deductible under section 170 of the Internal Revenue Code.

Friends of the Library in Pelham submit an Annual report to the Office of the New Hampshire Attorney General Charitable Trusts Unit. The report documents the monies collected, Grants received and the distribution of the monies to the library from the Friends of the Library in Pelham for programs which include, but not limited to; our Museum Pass Program, Daddy & Donuts, Young Adult Programming, Arts and Crafts, and Adult and Children's Programs. The Friends of the Library in Pelham also awards annually a \$500.00 scholarship to a Pelham resident High School senior.

Officers:

President: Catherine Somma

Vice President: Raymond Graham

Secretary: Jessica Wilhelm

Treasurer: Jane E. Beane



Planning Board

Committee Chair:
Peter J. McNamara, Esq.

Pelham Planning Department
6 Village Green
Pelham, NH 03076

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

Email:
planning@pelhamweb.com

Website:
www.pelhamweb.com/planning-board

Meeting Schedule:

Day:
*Meet on the 1st and 3rd Monday
of the month at 7PM in
Sherburn Hall.*

The Planning Board handled a variety of applications and administrative matters on its agenda this past year. The Board reviewed and approved several Conservation Subdivisions and Elderly Housing developments. The Board gave a positive recommendation to the Town's acquisition of twenty seven acres of land, to be added to the Peabody Town Forest. And the Pelham Fish and Game Club was given permission to build an action range shed, as well as adding a fish pond.

As of the time this report was submitted, there were a number of applications pending before the Board, including additional Conservation Subdivisions, a large Elderly Housing development, and a small but significant mixed-use development to be located in the heart of the MUZD.

On the administrative side, the Board reviewed and approved revised and re-organized Subdivision Regulations. These have been combined with our previously updated Site Plan Regulations to ensure the efficient, organized review of residential housing and business/industrial development.

The Board has committed to an on-going review of the Town's Zoning Ordinance. The immediate result of this review is a proposal to abolish the Elderly Housing Ordinance in its entirety, which should be on the March, 2019 Ballot to be voted. The Board urges voters to approve this proposal. We have also begun the process of researching and committing to some form of workforce housing for the Town, as real estate prices continue to escalate.

The Capital Improvement Plan (CIP) Committee presented its plan and recommendations to the Board of Selectmen and Budget Committee in a timely manner. This document helps the Town's Boards and Departments to anticipate and prioritize needed future capital expenditures. It is possible only with the cooperation of all of the Town's Department heads and the School Administration, and I extend a sincere thank you to everyone involved in the process.

I would also like to thank Planning Director Jeff Gowan and Zoning Administrator Jenn Beauregard for their continued professionalism in helping the Board perform its duties. They do a tremendous job, and the Board could not do its job without them. Thanks to Jim Greenwood and all the volunteers who broadcast the Board's meetings on Pelham cable. Last but not least, thank you to Charity Landry for the often thankless job of transcribing our sometimes chaotic and frequently lengthy meetings.

Respectfully submitted,

Peter J. McNamara, Chairman, Pelham Planning Board



**BUILDING DEPARTMENT
REPORT
2018**

STATISTICS OF 2018 BUILDING PERMITS & REVENUE

<i>Commercial (New Building)</i>	0
<i>Commercial (Addition, Alteration, Renovation)</i>	13
<i>Single Family Dwellings</i>	51
<i>Single Family conversion to Duplex</i>	1
<i>Duplex</i>	4
<i>Duplex conversion to Multi-Family</i>	1
<i>Senior Housing Units</i>	28
<i>Accessory Dwelling Units</i>	6
<i>Additions</i>	8
<i>Garages</i>	19
<i>Sheds/Barns</i>	26
<i>Decks/Porches</i>	25
<i>Septic (include New Septic Systems, Repairs, Test Pit Inspections, Plan Reviews)</i>	182
<i>Signs</i>	10
<i>Pools</i>	21
<i>Wells</i>	34
<i>Foundation Only</i>	61
<i>Certificates of Occupancy (Commercial)</i>	3
<i>Miscellaneous; includes alterations, permit renewals, chimneys, fireplaces, wood/pellet stoves, razing of buildings and demolitions</i>	105
Total Building Permits Issued	598
Total Electrical Permits Issued	384
Total Plumbing and Gas Permits Issued	272
Total Inspections conducted by the Building Inspector	547
Total Inspections conducted by the Electrical Inspector	646
Total Inspections conducted by the Plumbing Inspector	354
<i>Building Permit Fees Collected</i>	\$104,220.25
<i>Fines Collected</i>	\$262.40
<i>Electrical Permit Fees Collected</i>	\$17,500.00
<i>Plumbing/Propane Fees Collected</i>	\$10,225.00
<i>Reinspection & Commercial Inspection Fees Collected</i>	\$5,505.00
<i>Certificate of Occupancy Fees Collected</i>	\$250.00
<i>Copy Fees Collected</i>	\$834.25
<i>Board of Adjustment Application Fees Collected</i>	\$800.00
<i>Board of Adjustment Advertising Fees Collected</i>	\$2,325.00
<i>Planning Board Application Fees Collected</i>	\$14,959.08
TOTAL REVENUES COLLECTED	\$156,880.98
<i>Senior Recreation Impact Fees Collected</i>	\$18,507.00
<i>Sherburne/Mammoth Road Intersection Improvement Fund</i>	\$75,780.00
<i>High School Impact Fees Collected</i>	\$82,023.91
Total Impact Fees Collected (Note: Impact Fees are not counted as revenue)	\$176,310.91



This Page Intentionally Left Blank



TOWN OF PELHAM
STATE OF NEW HAMPSHIRE
WARRANT
2019 TOWN MEETING

To the inhabitants of the Town of Pelham, in the County of Hillsborough and the State of New Hampshire, qualified to vote in Town affairs. You are hereby notified of the following annual Town Meeting schedule:

First Session of Annual Meeting (Deliberative)

You are hereby notified to meet at the Sherburne Hall, 6 Village Green, Pelham, New Hampshire on Tuesday, February 5, 2019 at 7:00 PM. This session shall consist of explanation, discussion, and debate of warrant articles numbered 2 through 16. Warrant articles may be amended subject to the following limitations: (a) warrant articles the wording of which is prescribed by law shall not be amended and (b) warrant articles that are amended shall be placed on the official ballot for a final vote on the main motion, as amended.

Second Session of Annual Town Meeting (Official Ballot Voting)

You are hereby notified to meet again at the Pelham High School, 85 Marsh Road, Pelham, New Hampshire on Tuesday, March 12, 2019 between the hours of 7:00 AM and 8:00 PM to vote by official ballot to choose all necessary town officials for the ensuring year and to vote on warrant articles numbered 1 through 16.



Article 1

To see what action the Town will take in the election of the following Officers: two (2) Selectman for a term of three (3) years; one (1) Town Clerk/Tax Collector for a term of three (3) years; one (1) Cemetery Trustees for a term of three (3) years; one (1) Trustee of the Trust Funds for a term of three (3) years; two (2) Library Trustees for a term of three (3) years; three (3) Budget Committee Members for a term of three (3) years; one (1) Budget Committee Member for a term of one (1) years; two (2) Planning Board Members for a term of three (3) years.

Article 2

Are you in favor of Amendment No. 1 as proposed by the Planning Board for the Town of Pelham to repeal in its entirety Pelham Zoning Ordinance Article IX, Elderly Housing? The effect of the repeal would be to eliminate any future age-restricted housing as an allowed use within Pelham.

(Recommended by the Planning Board).

Article 3

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

(Recommended by the Planning Board).

Article 4

Are you in favor of the adoption of Amendment No. 3 as proposed by Citizen's Petition for the Town of Pelham Zoning Ordinance as follows: this amendment would modify Sections 307-18 -- To allow Light Industrial and Manufacturing in the B5 zone? They would pay commercial taxes and employ residents to work in their establishments. Nothing else would change to the existing B5 zone.

(Not Recommended by the Planning Board).



Article 5

Shall the Town vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth herein totaling Sixteen Million, Four-Hundred and Twenty-One Thousand, Two Hundred and Twenty-Seven Dollars (\$16,421,227)? Should this article be defeated, the default budget shall be Sixteen Million, Four-Hundred and Fifty-Two Thousand, Three-Hundred and Eighty-Five Dollars (\$16,452,385) which is the same as last year with certain adjustments required by previous action of the Town or by law; or the governing body may hold one special meeting in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Majority Vote Required).

	BOS	Bud Com
Department	Approved	Approved
Assessor	222,211	222,213
Budget Committee	162	162
Cable Department	136,837	136,838
Cemetery	145,470	145,835
Conservation Committee	7,947	7,947
Debt Service Interest	113,477	113,477
Debt Service Principal	710,714	710,714
Elections	11,427	11,427
Emergency Management	8,644	\$8,644
Fire Department	\$2,259,025	\$2,351,733
Health Officer	45,766	45,766
Health Services	73,500	73,500
Highway Maintenance	1,530,276	1,537,223
Human Services	93,040	93,040
Insurance	2,410,396	2,590,049
Legal	97,500	97,500
Library	474,848	443,839
Parks & Recreation	248,850	248,938
Planning Dept	409,593	409,693
Police Department	3,077,012	3,062,874
Retirement	1,757,918	1,757,918
Selectmen	513,716	513,716
Senior Center	136,845	136,844
Town Buildings	713,910	717,578
Town Celebrations	9,260	9,261
Town Clerk	240,680	240,680
Transfer	711,831	712,492
Treasurer	15,176	21,176
Trust Funds	150	150
Total	16,176,181	16,421,227



Article 6

Shall the Town vote to approve cost items included in the five (5) year collective bargaining agreement ratified by the Board of Selectmen and the Pelham Public Works and Municipal Employees, Local 1801 of the American Federation of State, County and Municipal Employees (AFSCME), which calls for the following increases in salary and benefits and to further raise and appropriate the sum of Fifty-Four Thousand, Three Hundred and Ninety-Two Dollars (\$54,392) 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? This is a Special Warrant Article. (Majority Vote Required).

<u>Year</u>	<u>Cost</u>	<u>Accumulated Cost</u>
2019	\$54,392	\$54,392
2020	\$46,516	\$100,908
2021	\$47,660	\$148,568
2022	\$42,618	\$191,186
2023*	\$40,292	\$231,479

*includes 3 months of 2024

(Recommended by the Selectmen) (Recommended by the Budget Committee). (Majority Vote Required).

Article 7

Shall the Town vote to raise and appropriate the sum of Three Hundred Twenty- Eight Thousand, Six Hundred Eighty-Four Dollars (\$328,684) for repair, maintenance, purchase of equipment and upgrading of Town roads, to be offset by the State Highway Grant? This will be a non-lapsing account per RSA 32:7, IV. No money to be raised by taxation. (Recommended by the Selectmen) (Recommended by the Budget Committee) (Majority Vote Required).

Article 8

Shall the Town vote to raise and appropriate the sum of Three Hundred-Thousand Dollars (\$300,000) to be placed into the Highway Department Maintenance Capital Reserve Fund previously established for the purpose of constructing a highway maintenance facility to house office and equipment (with the Board of Selectmen having been named as agents to expend, authorizing expenditures following one public hearing.) (Recommended by the Selectmen) (Recommended by the Budget Committee) (Majority Vote Required).



Article 9

Shall the town vote to raise and appropriate the sum of **\$1,713,000** for the purpose of engineering, permitting, and constructing a flood relief bridge structure adjacent to the Old Bridge Street (Abbott) Bridge? Of the \$1,713,000 appropriation, up to \$1,370,400 will come from New Hampshire Department of Transportation (NHDOT) State Bridge Aid, **\$342,600 (requested herein) from general taxation**. This is a non-lapsing appropriation and will not lapse until 12/31/2025 or until the project is completed. (Recommended by the Selectmen) (Recommended by the Budget Committee). (Majority Vote Required).

Article 10

Shall the Town vote to raise and appropriate the sum of Two-Hundred Fifty-One Thousand and Sixty Dollars (\$251,060) for the purpose of renovations to the Pelham Library consisting of expanded Young Adult area, ceiling enclosure of the Ernest Law Room, remodel and expansion (including a kitchenette) to the Molly Hobbs Room, sound reduction in the stairwell, employee break room renovation as well as new office space. This is a Special Warrant Article. (Recommended by Library Trustees) (Recommended by the Budget Committee). (Majority Vote Required).

Article 11

Shall the Town vote to raise and appropriate the sum of thirty thousand dollars (\$30,000) for the purpose of forest management, stewardship (signage, trail building, maps, parking, etc.) security, public education and other costs associated with the maintenance and care of Town forest land? Said funds to come from the Forest Maintenance Fund, which is funded from revenues produced by timber harvesting in connection with forest management. No amount to be raised through taxation. This is a non-lapsing appropriation per RSA 32:7, VI, and shall not lapse until 12/31/2024 or until this project is completed, whichever comes first. (This is a Special Warrant Article) (Recommended by the Selectmen) (Recommended by the Budget Committee). (Majority Vote Required).

Article 12

Shall the Town vote to establish as Town Forests pursuant to RSA 31:110-113 – Map 33 Lot 1-161 and Map 33 Lot 2-61-1 - totaling approximately 92 acres and add them to the Cutler-Spalding Town Forest? No tax impact. (Recommended by the Selectmen) (Majority Vote Required).



Article 13

Shall the Town vote to establish the Moeckel Road Town Forest pursuant to RSA 31:110-113 - Map 9 Lot 9-2, Map 9 Lot 9-5 and Map 9 Lot 9-9 - totaling approximately 75 acres? No Tax impact. (Recommended by the Selectmen) (Majority Vote Required).

Article 14

Shall the Town vote to establish the Moose Pond Town Forest pursuant to RSA 31:110-113 - Map 24 Lot 12-41 and Map 31 Lot 11-28-6 - totaling approximately 31 acres? No Tax impact. (Recommended by the Selectmen) (Majority Vote Required).

Article 15

Shall the Town vote to establish the Wolven Park Conservation Area as a town forest pursuant to RSA 31:110-113 – Map 41 Lot 10-264 – totaling approximately 23 acres? No Tax impact. (Recommended by the Selectmen) (Majority Vote Required).

Article 16

Shall the Town vote to establish a water utility district, as is authorized by N.H. RSA 31:134-149, which shall consist of those properties that are adjacent to and within five hundred feet (500') of the following 2 water main line extensions: 1) an extension of the existing Marsh Road water line beyond Pelham High School along Marsh Road to the intersection of Mammoth Road; and, 2) an extension of the existing Pennichuck water line beginning at the Nashua Road/Main Street intersection, traveling East along Main Street to the intersection of Bridge Street, and then extending down Bridge Street to the Dracut town line? The purpose of this Water District is to provide water service to properties that have had their water supply adversely impacted by MTBE and other contaminants. The expenses of the Water District shall be borne by property owners and water users, as appropriate, within the Water District. And further, that the Water District shall be managed by a five (5) member Water Commission, whose members shall be Pelham residents and who shall be appointed by the Board of Selectmen for an initial term of either 1, 2 or 3 years, and shall thereafter be appointed to a term of 3 years. (Recommended by the Selectmen) (Majority Vote Required)



Given under our hands this 28th day of January, 2019

Harold Lynde, Chair

William McDevitt, Vice Chair

Douglas Viger, Selectmen

S. Amy Spencer, Selectman

Heather Forde, Selectman

I, the undersigned, Brian McCarthy, serving as the Town Administrator, do hereby certify that on this 28th day of January, 2019, I did post signed copies of the 2019 Annual Town Meeting Warrant at the Pelham Town Hall, located at 6 Village Green and the Pelham High School, located at 85 Marsh Road and at the Pelham Public Library, located at 24 Village Green, of said Town.

Respectfully Submitted,

Brian McCarthy, Town Administrator

Dorothy A. Marsden, Notary Public

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



**2019 PELHAM SCHOOL DISTRICT WARRANT
STATE OF NEW HAMPSHIRE**

To the inhabitants of the School District of the Town of Pelham in the County of Hillsborough and the State of New Hampshire, qualified to vote upon district affairs:

FIRST SESSION OF ANNUAL MEETING (DELIBERATIVE)

You are hereby notified that the first session of the annual meeting of the School District of the Town of Pelham will be held at Sherburne Hall, 6 Village Green, in said Pelham on Wednesday, February 6, 2019, at 7:00 P.M. for explanation, discussion, and debate of warrant articles number 1 through number 4. Warrant articles may be amended subject to the following limitations: (a) warrant articles whose wording is prescribed by law shall not be amended, (b) warrant articles that are amended shall be placed on the official ballot for a final vote on the main motion, as amended, and (c) no warrant article shall be amended to eliminate the subject matter of the article.

SECOND SESSION OF ANNUAL MEETING (OFFICIAL BALLOT VOTING)

You are hereby notified that the second session of the annual meeting of the School District of the Town of Pelham will be held at Pelham High School gymnasium, 85 Marsh Road, in said Pelham on Tuesday, March 12, 2019, 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

Shall the Pelham School District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session of the annual school district meeting, for the purposes set forth herein, totaling Thirty-Two Million, Three Hundred Eighty-Seven Thousand, Nine Hundred Seventy Dollars (\$32,387,970)? Should this article be defeated, the default budget shall be Thirty-One Million, Eight-Hundred Twelve Thousand, Sixty-Eight Dollars (\$31,812,068), 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

Recommended by the Budget Committee

ARTICLE 2

Shall the Pelham School District vote to approve the cost items included in the collective bargaining agreement reached between the Pelham School District and the Pelham Education Association (PEA) which calls for the following increases in salaries and benefits over the amount paid in the prior fiscal year at current staffing levels:

Year	Estimated Increase
2019-2020	\$ 493,563
2020-2021	\$ 495,779
2021-2022	\$ 487,295
2022-2023	\$ 475,257
2023-2024	\$ 479,190

and further to raise and appropriate the sum of Four Hundred, Ninety-Three Thousand, Five Hundred and Sixty-Three Dollars (\$493,563) for the 2019-2020 fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement that would be paid at current staffing levels? *(Majority vote required).*

Recommended by the School Board

Recommended by the Budget Committee

ARTICLE 3

Shall the Pelham School District vote to establish a Buildings and Grounds Renovation and Improvement Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of planning for, designing and constructing improvements and renovations to Pelham School District facilities and to name the School Board as agents to expend this fund, and further raise and appropriate the sum of \$75,520 to be placed in the fund from year end fund balance generated by the interest earned on the High School bond available for transfer on July 1? No amount to be raised by taxation. *(Majority vote required).*

Recommended by the School Board

Recommended by the Budget Committee



ARTICLE 4

Shall the Pelham School District vote to authorize the Pelham School Board to convey an easement to the Town of Pelham on such terms and conditions as the School Board determines are in the best interest of the District for the purpose of maintaining the Willow Street Bridge?

Recommended by the School Board

**GIVEN UNDER OUR HANDS AT SAID PELHAM THIS 16th DAY
OF JANUARY 2019.**

Thomas Gellar, Chair

Megan Larson, Vice Chair

Deborah Ryan

G. David Wilkerson

Candice Repici

Pelham School Board



Pelham School District

**Superintendent:
William Furbush**

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

**Phone: (603) 635-1145
Fax: (603) 635-1283**

**Website:
www.pelhamsd.org**

**Email:
communications@pelhamsd.org**

Pelham School District Officers

MODERATOR
Douglas Viger

CLERK
Danielle Pilato

TREASURER
Patricia E. Murphy

SCHOOL BOARD

Tom Gellar	2019
Debbie Ryan	2021
Megan Larson	2021
David Wilkerson	2019
Candice Repici	2020

SUPERINTENDENT OF SCHOOLS
William Furbush

BUSINESS ADMINISTRATOR
Deborah Mahoney

DIRECTOR OF STUDENT SERVICES
Dr. Kimberly Lessard

DIRECTOR OF HUMAN RESOURCES
Joan Cote

BUILDING ADMINISTRATORS

Pelham Elementary School	Thomas Adamakos
Pelham Memorial School	Stacy Maghakian
Pelham High School	Gary Dempsey

SCHOOL NURSES
Jennifer Bodenrader
Susan Levine
Angela Hildreth

AUDITORS
Plodzick & Sanderson



**Superintendent of
Schools**

**Superintendent:
William Furbush**

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

**Phone: (603) 635-1145
Fax: (603) 635-1283**

Website:
www.pelhamsd.org

Email:
communications@pelhamsd.org

I would like to take this opportunity to say I am honored to be the superintendent of Pelham Schools. This is a great responsibility and I appreciate the work entrusted to me to build upon the great work of Pelham Schools and those before me. I look forward to developing strong relationships in order to foster a collaborative spirit to develop the best schools and education possible for the students of Pelham.

Personalized learning is a major goal for our schools. In order to accomplish this we will make strides to customize learning based on students individual academic needs as they progress in their learning at their pace and move away from the age based model of standards. In order to implement personalized learning changing classroom instruction is key. We will continue to transform instructional practices, integrate technology, update curriculum, update facilities and resources, to provide students with learning opportunities that are personalized to their specific needs. This is a long road but we will collaboratively develop plans with all stakeholders and identify the path to take this journey together.

The culture and climate of our schools is extremely important to ensure a happy, fun, productive, environment that improves student achievement. Schools need to have a shared sense of purpose, between staff, students, administration, and the community. A high performing school will

have norms based on improvement, collegiality, hard work, and trust. Where student accomplishments, teacher innovation, and parental involvement are celebrated. Lastly, we need schools where success, joy, and humor abound.

PES has a team of teachers that are participating in a two-year cohort with the NH Innovation Network for UDL (Universal Design for Learning). They have participated in instructional rounds to improve instruction and promote personalized learning. PHS has a team of teachers that are participating in QPA training (Quality Performance Assessment) and working in their PLC's (Professional Learning Communities) to improve assessment literacy.

During the 2017-2018 school year the Pelham School District continued its work on the social-emotional learning initiative (SEL). The goal of this work is to educate all students in the areas of social and emotional functioning in a supportive, structured, success-oriented environment. The district desires to assist students in strengthening self-awareness, self-management, social awareness, responsible decision making, and relationship skills within a framework designed to meet their individual needs and to help foster student independence and self-determination in order to ensure preparedness for a future beyond the Pelham School District. Over the course of the past two years Pelham has been building a Multi-Tiered System of Supports for Behavior (MTSS-B) that focuses on the identification and trialing of universal interventions. In the fall of 2017, Pelham School District provided professional development to staff on MTSS-B to the entire district. In this workshop, Heidi Cloutier of the Institute on Disability introduced the theory and structure behind MTSS-B. Additionally, all staff participated in a social-emotional learning 101 workshop that introduced social-emotional learning competencies and the multiple ways SEL is embedded throughout the day. This process of fully implementing SEL is a lengthy one and one that requires thoughtful planning and small steps towards larger implementation. Over the course of the next few years these small steps to full implementation will continue. To support this work the district applied for and was awarded the Title-IV, Part A grant through the NH Department of Education. This grant is a Student Support and Academic Enrichment and supports New Hampshire's commitment to equity of opportunity for all students. The program is intended to ensure all children graduate from high school ready to thrive in college and careers by increasing the capacity of schools, and local communities to provide all students with access to a well-rounded education, improve school conditions for student learning, and improve the use of technology in order to improve the academic achievement and digital literacy of all students.



A program review of mathematics K-12 was completed in 2018. This review took an in-depth view of what criteria the math program is supposed to meet, used data to determine how it is doing against those criteria, and analyzed the data. This committee will now use this information to make recommendations to the Board for instructional and programmatic changes for moving the program forward and improving math performance and achievement.

I am excited about what is to come and what we will create together. Pelham schools aspire to be the leader and so successful in preparing our students for life after graduation other schools will come to visit us and ask us how we do it! We will continue to *Inspire Success One Mind at a Time*.

Respectfully submitted,

Bill Furbush

Samielle Pilato 3/14/18

SAMPLE BALLOT



OFFICIAL BALLOT
ANNUAL SCHOOL DISTRICT MEETING
 TOWN OF
PELHAM, NEW HAMPSHIRE
 March 13, 2018

Samielle Pilato
 SCHOOL DISTRICT CLERK

INSTRUCTIONS TO VOTERS

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

SCHOOL OFFICIALS

For School Board Member

THREE YEARS	Vote for TWO
MEGAN LARSON	1016 <input checked="" type="radio"/>
DEBBIE RYAN	1008 <input checked="" type="radio"/>
(WRITE-IN)	<input type="radio"/>
(WRITE-IN)	<input type="radio"/>

OFFICIAL BALLOT
SCHOOL DISTRICT WARRANT

ARTICLE 1

Shall the Pelham School District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session of the annual school district meeting, for the purposes set forth herein, totaling Thirty-Two Million, Twenty-Four Thousand, Nine Hundred Seventy-One Dollars (\$32,024,971)? Should this article be defeated, the default budget shall be Thirty-One Million, Three Hundred Eleven Thousand, Four Hundred Seventy-Five Dollars (\$31,311,475), which is the same as last year, with certain adjustments required by previous action of the Pelham School District or by law; or the Pelham School Board may hold one special meeting, in accordance with RSA 40:13 X and XVI, to take up the issue of a revised operating budget only. (Majority vote required)

Recommended by the School Board
 Recommended by the Budget Committee

925 YES
 430 NO

ARTICLE 2

Shall the Pelham School District create a new position for a special education coordinator to be shared between the Pelham Memorial and Pelham High Schools, to assist with the management of the special education processes and special education personnel in each building, and raise and appropriate the sum of \$116,805 to fund the salary and benefits for this new position. (Majority vote required)

Recommended by the School Board
 Recommended by the Budget Committee

831 YES
 533 NO

ARTICLE 3

Shall the Pelham School District vote to authorize the Pelham School Board to convey an easement to Liberty Utilities for the purpose of installing an underground gas line beneath a portion of District property on Willow Street, on such terms and conditions as the School Board determines are in the best interest of the District. (Majority vote required)

Recommended by the School Board

1100 YES
 248 NO

ARTICLE 4

Shall the Pelham School District vote to discontinue the Memorial Athletic Field Capital Reserve Fund? Said funds, with accumulated interest to the date of withdrawal (if any), are to be transferred to the general fund. There is no current balance in the fund. (Majority vote required)

Recommended by the School Board
 Recommended by the Budget Committee

1183 YES
 177 NO

2018 PSD Deliberative Session Minutes

PELHAM SCHOOL DISTRICT Deliberative Session of Annual Meeting February 8, 2018

Moderator, Douglas Viger called the session to order at 7:00 p.m. at the Sherburne Hall. Moderator, Douglas Viger asked that all registered town voters show their voting cards and requested they sit toward the front. He asked Veteran and VFW member, Jorg Dreusicke to lead in the Pledge of Allegiance. Moderator, Douglas Viger introduced the Board from his right School Board Member Chair, Thomas Gellar, School Board Vice-Chair Debbie Ryan, School Board Member, G. David Wilkerson, School Board Member, Megan Larson, (Absent) School Board Member, Candice Repici, Interim Superintendent, Dr. Betsey Cox- Buteau. On his left PSD School Clerk, Danielle Pilato, PSD Business Administrator, Deborah Mahoney, PSD Attorney, John Ratigan, Budget Committee Chair, Dave Cate and Budget Committee Vice-Chair, Michael Bailey.

Moderator, Douglas Viger addressed inhabitants of the School District of the Town of the 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 Thursday, February 8, 2018, at 7:00 P.M. for explanation, discussion, and debate of warrant articles number 1 through number 4. Warrant articles may be amended subject to the following limitations: (a) warrant articles whose wording is prescribed by law shall not be amended, (b) warrant articles that are amended shall be placed on the official ballot for a final vote on the main motion, as amended, and (c) no warrant article shall be amended to eliminate the subject matter of the article.

In simple terms you cannot change the meaning of the Warrant Articles. A number can be changed or adjusted.

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 13, 2017, at 7:00 A.M. for the choice of School District Officers elected by official ballot, to vote on questions required by law to be inserted on the official ballot, and to vote on all warrant articles from the first session on official ballot per RSA 40:13, VII. The polls for the election of School District Officers and other actions required to be inserted on said ballot will open on said date at 7:00 A.M. and will not close earlier than 8:00 P.M.

Moderator, Douglas Viger instructed attendees to state their name and address of residency before questions or statements to the Board.

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

Shall the Pelham School District vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session of the annual school district meeting, for the purposes set forth herein, totaling Thirty-Two Million, Twenty-Four Thousand, Nine Hundred Seventy-One Dollars (\$32,024,971)? Should the article be defeated, the default budget shall be Thirty-One Million, Three Hundred Eleven Thousand, Four Hundred Seventy-Five dollars (\$31,311,475), which is the same as last year, with certain adjustments required by previous action of the Pelham School District or by law; or the School Board may hold one special meeting, in accordance with RSA 40:13 X and XVI, to take up the issue of a revised operating budget only. (*Majority vote required*).

Recommended by the School Board

Recommended by the Budget Committee

School Board Member, G. David Wilkerson presented an explanation of the article after thanking his fellow members of the school board for their efforts on this revision. He asks the members of the meeting to refer to the slide showing the breakdown of the budget. Mr. Wilkerson highlights the .39% decrease in the overall budget. He states that the board has made every effort to not just repeat what they have done in the past with regard to budgeting, but rather to be sure they address the changing needs of our district. The School District continues to maintain a fiscally responsible budget while moving forward with technology, maintenance, and education initiatives. The continued Chromebook Initiative: This phase of the technology plan includes a 2:1 initiative in grades K-2. These grades currently use Chromebooks and iPads that are 4-5 years old. The life of technology is generally considered 3 years as software, applications and the internet require systems that can be update as things change. Therefore, the request in the budget is to provide 2:1 technology to allow students to take advantage of the present speed of the upgraded internet bandwidth and to continue to use updated applications. The second part of this progression forward is the New Math Instruction Program at PES for grades 1-5: The current math program has been in existence for 7 years. In the current school year, a committee was formed to pilot 2 math programs. Those programs are being used by 2 teachers at every grade level. The committee is meeting and discussing the benefits of each program and will ultimately decide which program will be best for our students in grades 1-5. As part of the four recommended maintenance portions of this continued move forward in the district, is the Lease of a portable building for PMS Music Program. The band program in the district continues to grow and we have outgrown our space. It will be years until there is a permanent solution to this issue at the Pelham Memorial School. Presently, the best option for the program is to add additional portable space next to the current portable to house the

music and band program. The second recommendation for maintenance is the resurfacing of Harris Track at the total estimated cost of \$75,000.00. There are obvious signs of wear and tear on the track surface. The track was graciously donated by the Harris Family in 2003. It is an invaluable asset to the schools and town, therefore the resurfacing is necessary to continue to service the residents of Pelham. The third recommendation is the replacement of Pelham Memorial Leach Field at the total estimated cost of \$75,000.00. The current septic field is showing some preliminary signs of failure. The existing septic leach field has outlasted the 20 year life of a standard leach field. This is part of the approved Capital Improvement Plan (CIP) approved by the CIP Committee. The last piece of the proposed impact is the replacement of Pelham Elementary School Generator at the total estimated cost of \$50,000.00. The current generator is at maximum capacity. With the security upgrades made to the building during the last 2 years the need to upgrade the generator has become a necessity.

School Administration sets budget guidelines; they research inflation rates, and get estimates on energy costs. Building Principals and Directors create their own budget for each school. The Business Administrator and Human Resources develop their own budget for salaries and benefits. Each building and department presents their individual budget to the School Board. The School Board listens, asks questions, and asks for more information if necessary. The Superintendent reviews all budgets and makes 2nd level cuts and /or additions. The Superintendent presents the revised budget to the Board. The School Board makes reductions and/or additions to the Superintendent's budget. The School Board approves a recommended budget. The Business Administrator and Superintendent present the School Board's budget to the Budget Committee. The Special Education is managed as its own separate budget. These services are required by law, and therefore, a shortfall in the budget would be funded from the general budget. The Board has committed to returning any underspend to the town.

Moderator, Douglas Viger will open to the public for questions, comments and considerations. School District Attorney, John Ratigan comments to commend the responsibility of the board on the recommendations to the changes in the budget. Resident, Hal Lynde commends the board on the short agenda of articles and asks if the lower budget is a reflection of loss in staff. School board member, Megan Larson answers to Mr. Lynde that no, last year's budget covered those costs. Resident, Krista Bay commented on her experience, and her children's with the band at Pelham Memorial School and the need for this portable building to help with the space for the band and the need for a place they can all practice together as a whole. The band can not currently do so in the space provided now. Resident, Michelle Kelly shared her past and present experience as a band mom and spoke to the importance of this ever growing group and need for more space to practice and grow.

Moderator, Douglas Viger addressed the public for any additional questions or comments.

There being no comments, Moderator, Douglas Viger called to move Article 1 to the ballot as written.

Budget Committee Chair, David Cate motioned to restrict reconsideration.

Moderator, Douglas Viger asked all in favor, none opposed, motion carries.

Moderator, Douglas Viger read Article 2.

Article 2:

Shall the Pelham School District create a new position for a special education coordinator to be shared between the Pelham Memorial and Pelham High Schools to assist with the management of the special education processes and special education personnel in each building, and raise and appropriate the sum of \$116,605 to fund the salary and benefits for this new position. *(Majority vote required).*

Recommended by the School Board

Recommended by the Budget Committee

Moderator, Douglas Viger asked School Board Member, Debbie Ryan to explain the further merits of Article 2. Mrs. Ryan explained that the special education system in our district has suffered for this lack of dedicated oversight. The job of assistant principal and special education building coordinator is too large a responsibility for one person to do to the level of performance needed to comply with the law and the needs of the supervision of processes and procedures in both PMS and PHS. Currently the assistant principals at Pelham High School and Pelham Memorial School are responsible for student culture, discipline, shares teacher/staff supervision and all of the various aspects of building leadership associated with those responsibilities. In addition, they are also the special education building coordinator. They supervise special education teachers and instructional assistants, oversee the implementation of all IEP's and attend all IEP meetings as the Local Education Authority (LEA) representative. They are also the top direct report for those responsible for the processes and procedures related to Section 504 plans. The total Number of students at PMS = 475; PHS = 656. The average % of students who have an IEP = 16%. PMS: Number of students on IEP = 64; Number of students on 504 plan = 45. PHS: Number of students on IEP = 104; Number of students on 504 plan = 47. IEP meetings take place at least once a year per student but in many cases more than once a year.

NH State Minimum Standards for many years recommended that a school with more than 300 students have an assistant principal. This indicates that the DOE recognized that the time and effort required to run a building directly tied to the number of staff and students of that building. This standard preceded the weight of the requirements we are now under to comply with special education laws.

The Special Education Coordinator will hold a NH General Special Education Certification and a Special Education Admin Certification or Principal Certification. This

position would be split between Pelham Memorial School (PMS) and Pelham High School (PHS). The Coordinator would be responsible for the oversight of special education teachers and staff at both schools. This would allow the Assistant Principals at PMS and PHS to dedicate their time to student culture and discipline and teacher/staff supervision and evaluation. This position would benefit **ALL** students in PMS and PHS not just special education students.

Moderator, Douglas Viger addressed the public: open for any discussions or questions to Article 2. Resident Diane Andrews spoke of her personal experience in these IEP meetings for her son. She can attest to the disruptions in the meetings and the great need for this position.

Moderator, Douglas Viger asked if the Budget Committee would like to comment. Budget Committee Chairman, David Cate said they had voted strongly in favor of this article due to the overwhelming need.

Moderator, Douglas Viger asked for votes in favor of the article going to the ballot and then those votes not in favor. The article was voted to the ballot as written.

Article 3:

Shall the Pelham School District vote to authorize the Pelham School Board to convey an easement to Liberty Utilities for the purpose of installing an underground gas line beneath a portion of District property on Willow Street, on such terms and conditions as the School Board determines are in the best interest of the District.

(Majority vote required).

Recommended by the School Board

Moderator, Douglas Viger introduced Board Member, Thomas Gellar for further discussion. Mr. Gellar stated that Liberty Utilities has been installing a natural gas distribution line intended to serve the Pelham Community. The Gas main is located along Willow Street. The drilling pit is located just inside 150 feet of the natural woodland buffer on property owned by the Pelham School District. The easement would allow Liberty Utilities to access the property when deemed necessary to perform repairs and maintenance to the gas line. Liberty Utilities has been granted a license by the school district to work on the property. The license is a temporary solution. The easement is a permanent solution and requires voter approval.

Moderator, Douglas Viger asked the public if anyone had any questions or statements for the article. In seeing no comments or questions, Mr. Viger made a motion to ask for votes in favor and those that opposed. There were no votes against and he motioned to have this article appear on the ballot as written.

Article 4:

Shall the Pelham School District vote to discontinue the Memorial Athletic Field Capital Reserve Fund? Said funds, with accumulated interest to the date of withdrawal (if any), are to be transferred to the general fund. There is no current balance in the fund.
(Majority vote required).

Recommended by the School Board

Recommended by the Budget Committee

Moderator, Douglas Viger had School Board Member Thomas Gellar explain this article. Mr. Gellar stated that the remaining balance of the Memorial Athletic Capital Reserve Fund was expended last summer for the renovation of the field between the Memorial School and the entrance to the Elementary School. There is no balance currently in the Fund and no expectation that it will be replenished. Article 4 asks Voters to discontinue the Fund. This article is recommended by the Trustees of the Trust Funds.

Moderator, Douglas Viger opened up to the public for any questions. No comments were made.

Article 4 will be moved to ballot as written. Budget Committee Chair, David Cate makes a motion and second motion to restrict reconsideration to articles 1-4.

Motion passed to restrict reconsideration on Articles 1-4.

Moderator, Douglas Viger adjourned the meeting at 7:29P.M.



PELHAM SCHOOL DISTRICT
ANNUAL FINANCIAL REPORT
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2018



PELHAM SCHOOL DISTRICT
ANNUAL FINANCIAL REPORT
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2018

TABLE OF CONTENTS

Table with 2 columns: Description and Pages. Includes sections like INDEPENDENT AUDITOR'S REPORT, MANAGEMENT'S DISCUSSION AND ANALYSIS, BASIC FINANCIAL STATEMENTS (Government-wide, Fund, Governmental, Budgetary, Fiduciary), and REQUIRED SUPPLEMENTARY INFORMATION.



**PELHAM SCHOOL DISTRICT
ANNUAL FINANCIAL REPORT
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2018**

TABLE OF CONTENTS

		<u>PAGES</u>
COMBINING AND INDIVIDUAL FUND SCHEDULES		
Governmental Funds		
<i>Major General Fund</i>		
1	Schedule of Estimated and Actual Revenues (Non-GAAP Budgetary Basis).....	56
2	Schedule of Appropriations, Expenditures, and Encumbrances (Non-GAAP Budgetary Basis).....	57
3	Schedule of Changes in Unassigned Fund Balance (Non-GAAP Budgetary Basis).....	58
<i>Nonmajor Governmental Funds</i>		
4	Combining Balance Sheet	59
5	Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances.....	60
Fiduciary Funds		
<i>Agency Funds</i>		
6	Student Activities Funds – Combining Schedule of Changes in Student Activities Funds.....	61
SINGLE AUDIT ACT SCHEDULES AND INDEPENDENT AUDITOR’S REPORTS		
INDEPENDENT AUDITOR’S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS.....		
		62
INDEPENDENT AUDITOR’S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE.....		
		63 - 64
I	Schedule of Findings and Questioned Costs.....	65
II	Schedule of Expenditures of Federal Awards.....	66
	NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS.....	67

**PLODZIK & SANDERSON***Professional Association/Accountants & Auditors*193 North Main Street • Concord • New Hampshire • 03301-5063 • 603-225-6996 • FAX- 603-224-1380***INDEPENDENT AUDITOR'S REPORT***

To the Members of the School Board
Pelham School District
Pelham, New Hampshire

We have audited the accompanying financial statements of the governmental activities, each major fund, and aggregate remaining fund information of the Pelham School District as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the School District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and aggregate remaining fund information of the Pelham School District, as of June 30, 2018, and the respective changes in financial position and, the respective budgetary comparison for the general and grants funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Change in Accounting Principle

As discussed in Note 2-C to the financial statements, in fiscal year 2018 the School District adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. Our opinions are not modified with respect to this matter.

***Pelham School District
Independent Auditor's Report***

Other Matters

Required Supplementary Information – Accounting principles generally accepted in the United States of America require that the following be presented to supplement the basic financial statements:

- Management's Discussion and Analysis,
- Schedule of the School District's Proportionate Share of Net Pension Liability,
- Schedule of School District Contributions – Pensions
- Schedule of the School District's Proportionate Share of the Net Other Postemployment Benefits Liability,
- Schedule of the School District Contributions – Other Postemployment Benefits,
- Schedule of Changes in the School District's Total Other Postemployment Benefits Liability and Related Ratios, and
- Notes to the Required Supplementary Information

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

Other Information – Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Pelham School District's basic financial statements. The combining and individual fund schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. The Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and is also not a required part of the basic financial statements.

The combining and individual fund schedules and the Schedule of Expenditures of Federal Awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund schedules and the Schedule of Expenditures of Federal Awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 5, 2018 on our consideration of the Pelham School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Pelham School District's internal control over financial reporting and compliance.

Sheryl A. Platt, CPA

December 5, 2018

PLODZIK & SANDERSON
Professional Association



PELHAM SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A) OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2018

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, 2018. The District has prepared this discussion and analysis to encourage readers to consider the information presented here in conjunction with additional information found within the body of the annual financial statements.

FINANCIAL HIGHLIGHTS

- The District's total revenues were \$31,161,178; total expenses from governmental activities were \$30,406,182; resulting in an increase of \$754,996 in net position over the prior years' ending net position.
- The District's total net position for the year ending June 30, 2018, was \$-145,098. Net position increased by \$754,996 between July 1, 2017 and June 30, 2018. Capital assets, net of debt, were \$17,498,476, an increase of \$4,304,717 from July 1, 2017 to June 30, 2018.
- During the year, the District's General Fund Non-GAAP budgetary expenditures and transfers of \$29,270,377 were \$1,378,804 less than the final adjusted budget and the General Fund Non-GAAP budgetary revenues of \$29,631,063 were \$203,588 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 \$1,506,872, or 4.85% of total General Fund expenditures, an increase of 0.41% from the prior year.
- During the year, the District received \$732,157 in federal grants, an increase of \$88,791 or 12.13% more than the prior year.
- The School District implemented Governmental Accounting Standards Board Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, during fiscal year 2018. The beginning net position for governmental activities was restated by \$3,707,513 for the OPEB provided by NHRS and for the District's local OPEB plan to retroactively report the increase in the net OPEB liability as of July 1, 2017. OPEB expense for fiscal year 2017 and deferred outflows of resources at June 30, 2017 were not restated because the information needed to restate those amounts was not available.



PELHAM SCHOOL DISTRICT
 MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
 OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2018

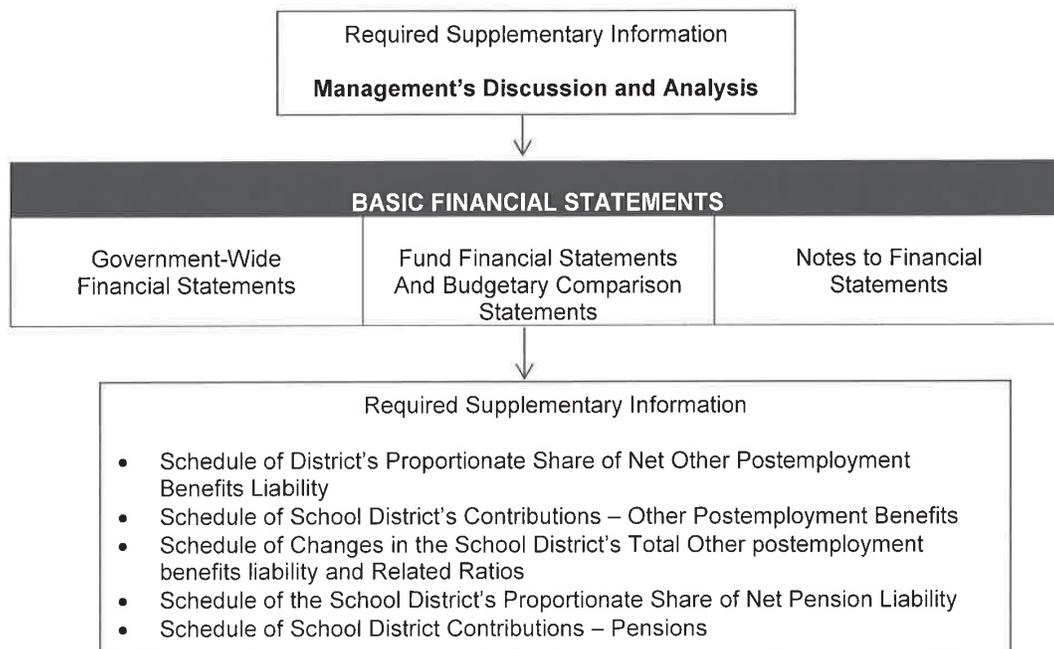
OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the District's annual financial report, which consists of basic financial statements, notes to the financial statements, and related financial information. Our annual financial report consists of five elements: 1) government-wide financial statements, 2) fund financial statements, 3) notes to the financial statements, 4) required supplementary information, and 5) this discussion and analysis. This report also contains other supplementary information in addition to the basic financial statements themselves.

The basic financial statements include two kinds of statements that present different views of the District based upon measurement focus and basis of accounting.

- The first two statements are government-wide financial statements that provide both long-term and short-term information about the District's overall financial status.
- The remaining statements are fund financial statements that focus on individual parts of the District, reporting the District's operations in more detail than the government-wide statements. The governmental funds statements tell how the District's services were financed in the short term as well as what remains for future spending. Fiduciary fund statements provide information about the financial relationships in which the District acts solely as a trustee or agent for the benefit of others to whom the resources belong.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of required supplementary information that further explains and supports the information in the financial statements. The following exhibit shows how the required parts of this annual report are arranged and related to one another.





PELHAM SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2018

The following exhibit summarizes the major features of the District's financial statements, including the portion of the District government they cover and the types of information they contain.

	Government-Wide	Fund Statements	
		Governmental	Fiduciary
SCOPE	Entire District government (except fiduciary funds)	All activities of the District that are not proprietary or fiduciary	Instances in which the District is the trustee or agent for someone else's resources
REQUIRED FINANCIAL STATEMENTS	Statement of Net Position	Balance Sheet	Statement of Fiduciary Net Position
	Statement of Activities	Statement of Revenues, Expenditures and Changes in Fund Balances	Statement of Changes in Fiduciary Net Position (not required for agency funds)
ACCOUNTING BASIS	Accrual	Modified Accrual	Accrual
MEASUREMENT FOCUS	Economic Resources	Current Financial Resources	Economic Resources
TYPE OF INFORMATION ASSETS AND LIABILITIES	All assets, deferred outflows of resources, liabilities, and deferred inflows of resources, both financial and capital, short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter, no capital assets included	All assets and liabilities, both short-term and long-term
TYPE OF INFORMATION REVENUES, EXPENSES, AND EXPENDITURES	All revenues and expenses during the year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year, expenditures when goods or services have been received and payment is due during the year or soon thereafter	

The remainder of this overview section of management's discussion and analysis explains the structure and contents of each of the statements.

PELHAM SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2018

Government-wide Financial Statements

The Government-wide Financial Statements show functions of the District that are principally supported by property taxes and intergovernmental revenues as "Governmental Activities." These functions are accounted for in the General Fund, Food Service Fund, Grants Fund, and Capital Projects Fund. Intergovernmental revenues include local, state and federal monies. The governmental activities of the District include instruction, support services, operation and maintenance of plant, student transportation and operation of non-instructional services. Taxes and intergovernmental revenues also support capital assets and related debt.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Fund definitions are part of a state-mandated uniform accounting system and chart of accounts for all New Hampshire School Districts. The District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

All of the funds of the District can be divided into two categories: governmental funds and fiduciary funds. The General Fund, Food Service Fund, Grants Fund, and Capital Projects Fund are consolidated as Governmental Funds. Two of the funds' expenditures are compared to budget in the Budgetary Comparison Statements. All Food Service revenues are expended on program operations and the Grants Fund revenues are spent mainly on instruction. Fiduciary Funds are agency funds established to account for monies belonging to student groups and private purpose trust funds held for the benefit of others and are shown on a separate schedule.

Notes To The Financial Statements

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net position may serve, over time, as a useful indicator of a government's financial position. The largest portion of the District's net position reflects its investment in capital assets (e.g., land, buildings and improvements, and machinery and equipment); less any related debt used to acquire those assets that is still outstanding. The District uses these capital assets to provide services to its students; consequently, these assets are not available for future spending. Although the District's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The District's financial position is the product of several financial transactions including the net results of activities, the acquisition and payment of debt, the acquisition and disposal of capital assets and the depreciation of capital assets. Summaries of the capital assets, depreciation and long-term debt obligations can be found in the Notes to Financial Statements. Depreciation is included by accounting convention thus the depreciated value of a District asset, as reflected in these reports, does not reflect an asset's useful, market or replacement value.



PELHAM SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2018

Net Position for the period ending June 30, 2018

Total net position at year end was \$-145,098, a decrease of \$754,996 or 83.88% below the prior year.

Net Position	2018	2017 (as restated)	Change 2017-2018	% Variance
Current Assets	3,428,730	3,333,755	94,975	2.85%
Non-current Assets	37,069,055	36,881,716	187,339	0.51%
Total Assets	40,497,785	40,215,471	282,314	0.70%
DEFERRED OUTFLOWS OF RESOURCES				
Deferred amounts related to pensions	4,642,462	6,160,867	(1,518,405)	-24.65%
Current Liabilities	882,035	2,447,656	(1,565,621)	-63.96%
Non-current Liabilities	43,911,457	44,572,412	(660,955)	-1.48%
Total Liabilities	44,793,492	47,020,068	(2,226,576)	-4.74%
DEFERRED INFLOWS OF RESOURCES				
Deferred amounts related to pensions	491,853	256,363	235,490	91.86%
Investment in capital assets (net of debt)				
Restricted net position	17,498,476	15,907,961	1,590,515	10.00%
Restricted for food service	298,238	420,562	(122,324)	-29.09%
Unrestricted net position	(17,941,812)	(17,228,616)	(713,196)	4.14%
Total Net Position	(145,098)	(900,093)	754,995	-83.88%

Change in Net Position

The District's total revenues were \$31,161,178; total expenses from governmental activities were \$30,406,182; resulting in an increase of \$754,996 in net position over the prior years' ending net position.

This year, 94.09% of the District's revenues came from the local tax assessment and the State of New Hampshire, an increase of 1.53% from last year. The State of New Hampshire's sources include the locally raised state property tax, federal aid received through the state, and the various state aid programs.

The following Statement of Activities provides a more detailed breakdown of revenues and expenses.

PELHAM SCHOOL DISTRICT
 MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
 OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2018

Statement of Activities	2018	% of Total	2017	% of Total	Change	Variance
Revenues:						
Program revenues:						
Charges for services	734,154	2.4%	735,774	2.5%	(1,620)	-0.22%
Operating grants	1,665,334	5.3%	1,659,345	5.6%	5,989	0.36%
Capital grants	0	0.0%	0	0.0%	-	0.00%
General revenues:						
School district assessment	20,880,721	67.0%	19,447,035	65.4%	1,433,686	7.37%
Unrestricted grants	7,841,242	25.2%	7,685,098	25.8%	156,144	2.03%
Interest	13,446	0.0%	7,828	0.0%	5,618	71.77%
Miscellaneous	26,281	0.1%	206,172	0.7%	(179,891)	-87.25%
Total revenues	\$31,161,178	100%	\$29,741,252	100%	\$1,419,926	4.77%
Program Expenses:						
Instruction	17,863,372	58.7%	17,310,283	53.2%	553,089	3.20%
Support services:						
Student	2,413,260	7.9%	2,231,444	6.9%	181,816	8.15%
Instructional staff	823,295	2.7%	880,210	2.7%	(56,915)	-6.47%
General administration	101,319	0.3%	99,303	0.3%	2,016	2.03%
Executive administration	669,109	2.2%	587,797	1.8%	81,312	13.83%
School administration	1,539,281	5.1%	1,440,586	4.4%	98,695	6.85%
Business	414,528	1.4%	376,637	1.2%	37,891	10.06%
Operation and maintenance of plant	2,413,765	7.9%	2,093,314	6.4%	320,451	15.31%
Student transportation	1,798,507	5.9%	1,549,202	4.8%	249,305	16.09%
Other	819,851	2.7%	844,306	2.6%	(24,455)	-2.90%
Non-instructional services	871,865	2.9%	936,004	2.9%	(64,139)	-6.85%
Interest on long-term debt	678,030	2.2%	740,141	2.3%	(62,111)	-8.39%
Facilities acquisition and construction	0		3,455,040	10.6%	(3,455,040)	-100.00%
Total governmental activities	\$30,406,182	100%	\$32,544,267	100%	(\$2,138,085)	-6.57%
Change in net position	754,996		\$ (2,803,015)		\$ 3,558,011	-126.94%
Change in Prior Year Capital Assets	0		\$ 2,714,201			
Changes Related to Implementation of GASB75			(3,707,514)			
Changes Related to Expendable Trusts			\$ 6,857			
Net Position, Beginning, as restated	(900,094)		\$ 2,889,377		\$ (3,789,471)	-131.15%
Net Position, Ending	\$ (145,098)		\$ (900,094)		\$ 754,996	-83.88%

PELHAM SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2018

Revenues

School district assessment was 67.01% of total revenues for the fiscal year ended June 30, 2018, an increase of 1.62% from the prior year.

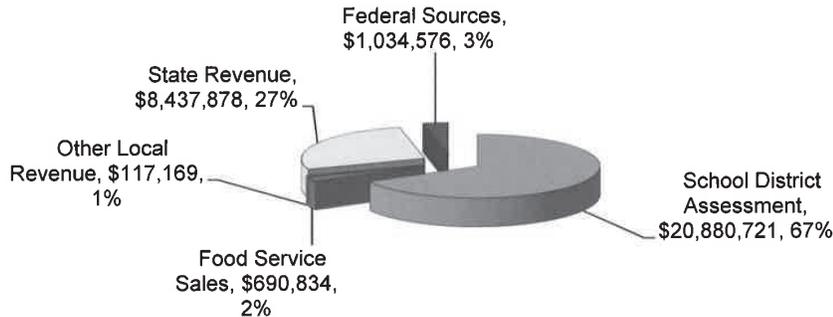
State of New Hampshire source intergovernmental revenues were 27.08% of total revenues for the fiscal year ended June 30, 2018, a decrease of 1.09% from the prior year.

Federal revenues were 3.32% of total revenues for the fiscal year ended June 30, 2018, a decrease of 0.17% from the prior year.

Summary of Revenues

The biggest share, \$29,318,599 (94.09%), 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 2017- 2018



Expenses

Expenses are reported on an accrual accounting basis. Amounts over or under the prior year expense amounts in the primary areas of instruction and instructional and staff support is as follows:

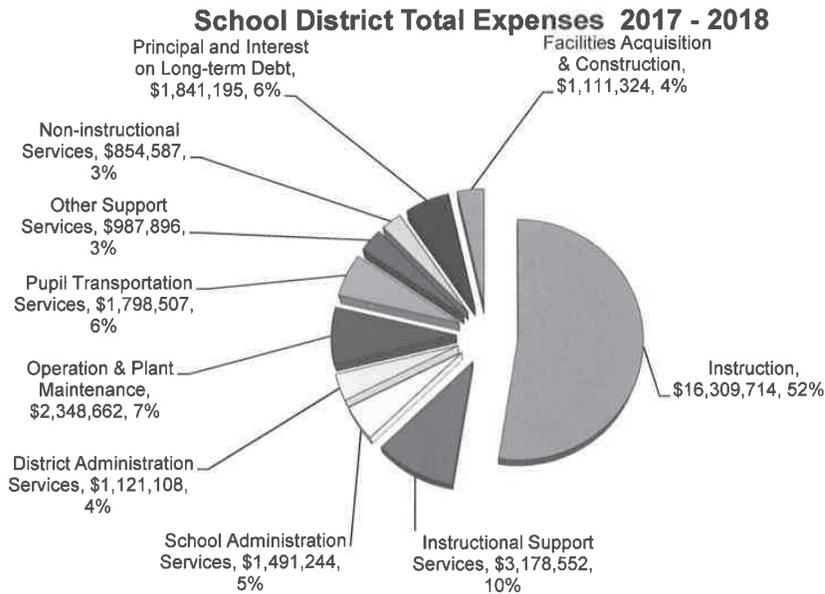
- Instruction expenses were 52.54% of total expenses for the fiscal year ended June 30, 2018, an increase of 2.30% from the prior year.
- Instructional and staff support service expenses were 10.24% of total expenses for the fiscal year ended June 30, 2018, an increase of 1.13% from the prior year.
- Facilities acquisition and construction expenses were 3.58% of total expenses for the fiscal year ended June 30, 2018, a decrease of 6.66% from the prior year as a result of the end of the high school capital project.



PELHAM SCHOOL DISTRICT
 MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
 OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2018

Summary of Expenses

The Pelham School District used its budgetary resources as depicted in the following chart. Excluding the high school capital project, 68.41% of all expenses were on instruction and instructional support. Federal revenues were expended mostly on special needs instruction and support, teacher professional development, and the district's school lunch program. This expense statement includes expenses paid from local, state and federal appropriations.



Highlighted changes in total expenses include:

- A decrease in Instruction spending of \$198,571 or -1.20% over the prior year.
- An increase in Instructional and Staff Support Services of \$184,435 or 6.16% over the prior year.
- An increase in District Administration of \$65,640 or 6.22% over the prior year.
- An increase in School Administration services of \$128,423 or 9.42% over the prior year.
- An increase in Pupil Transportation services of \$249,305 or 9.42% over the prior year.
- A decrease in Facilities Acquisition & Construction spending of \$2,253,582 or -66.97% over the prior year.
- A decrease in Interest on Long-term Debt of \$53,040 or -2.80% over the prior year, due to the high school capital bond payment schedule.



PELHAM SCHOOL DISTRICT
 MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
 OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2018

Governmental Activities

The following exhibit presents the net cost of the District's largest functions based upon the total expense, less charges for services and operating grants and contributions, of each function. The net cost reflects the amount that was funded by general revenues (principally the school district assessment, which is derived by local and statewide property taxes and general state aid).

TOTAL AND NET COST OF SERVICES					
Functions / Programs	Total Cost of Services				Variance
	2018		2017		
Instruction	\$17,863,372	58.7%	\$17,310,283	53.2%	\$1,663,532
Support services	10,992,915	36.2%	10,102,799	31.0%	\$379,731
Food service program	871,865	2.9%	936,004	2.9%	\$77,000
Facilities acquisition	0	0.0%	3,455,040	10.6%	\$3,043,139
Unallocated					
Interest	678,030	2.2%	740,141	2.3%	(45,591)
	\$30,406,182	100.0%	\$ 32,544,267	100%	\$5,117,811
Net Cost of Services					
Functions / Programs	2018		2017		Variance
Instruction	\$16,565,782	59.1%	\$15,885,490	52.7%	\$1,486,452
Support services	10,771,335	38.5%	10,001,449	33.2%	\$359,353
Food service program	(8,453)	0.0%	67,028	0.2%	\$91,748
Facilities acquisition	0	0.0%	3,455,040	11.5%	\$3,043,139
Unallocated					
Interest	678,030	2.4%	740,141	2.5%	(45,591)
	\$28,006,694	100%	\$ 30,149,148	100%	\$4,935,101

The total cost of all governmental activities in 2018 was \$30,406,182; the total net cost was \$28,006,694. 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 \$24,522,675; which consisted of \$20,880,721 paid in the form of local property taxes and \$3,641,954 paid in the form of property taxes under the State of New Hampshire state-wide education tax system raised locally for the annual school district assessment.
- An additional amount of \$4,199,288 was received from the State of New Hampshire under the "adequacy grant" provisions of the State's educational funding system, which in addition to other State funding sources includes statewide property taxes collected from other local governments. This figure includes \$7185 that was received for special education services provided at charter schools.



PELHAM SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2018

Charges for Services

- Total food service revenues of \$880,318 consisted of food service sales and local miscellaneous revenues in the amount of \$690,834 and federal and state food nutrition program operating contributions (free and reduced lunch reimbursements and commodities) of \$189,484.

Operating Grants and Contributions

- Federal grants for instruction were received in the amount of \$723,157.

PELHAM SCHOOL DISTRICT
 MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
 OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2018

INDIVIDUAL FUND ANALYSIS

General Fund

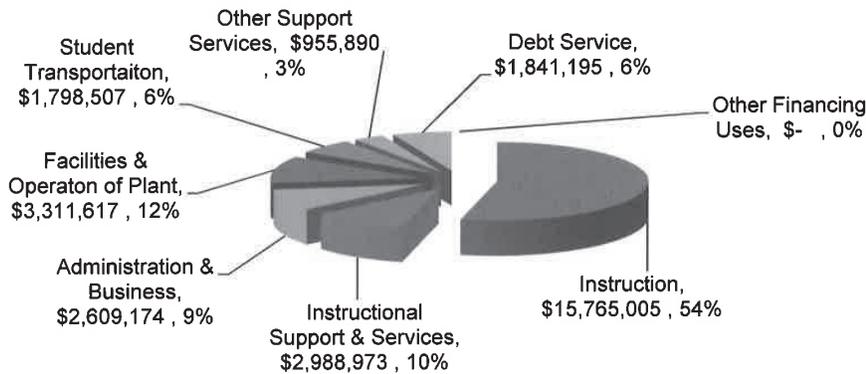
The General Fund is what most people think of as “the budget”, since it is the focal point of the Annual Deliberative Session and largely supported by locally raised taxes. The local appropriation and the state property tax are raised locally and make up 82.76% of general fund revenues. Together, the revenues raised locally and the state adequacy grant comprises 96.9% 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 interfund transfers.

General Fund Budgetary Revenues 2017 - 2018



In 2018, instruction made up 53.86% of all general fund expenditures, a decrease of 2.08% from the prior year expenditures, while all other support services including transportation, operation of plant, and administration make up 39.85% of all General Fund expenditures, an increase of 2.51% from the prior year. The remaining 6.29% includes facility acquisition & construction, debt service, and fund transfers, a decrease of 0.43% from the prior year. The following charts provide a more detailed depiction of the makeup and proportions of the expenditures in these broad categories.

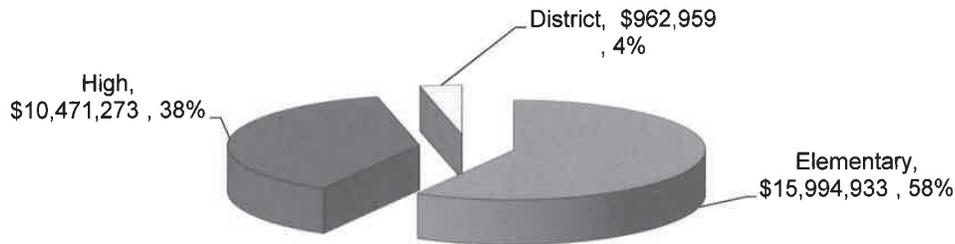
General Fund Budgetary Expenditures by Functions 2017- 2018





PELHAM SCHOOL DISTRICT
 MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
 OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2018

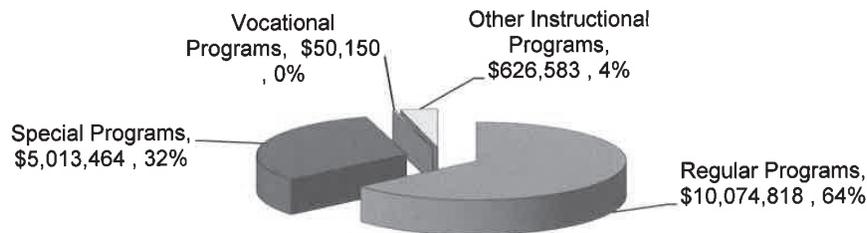
**General Fund Budgetary Expenditures by Grade Level
 2017 - 2018**



Note that all grades Pre-Kindergarten through grade 8 are reported as elementary school expenditures as we do not have an approved middle school according to the by the NH Department of Education standards.

The following chart examines how the direct instructional expenditures were allocated to the various programs.

**General Fund Budgetary Expenditures for Instruction
 2017 - 2018**



SUMMARY OF FEDERAL SUPPORT OF THE DISTRICT

During fiscal year 2018, 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 \$419,057. We received a Collaborative Improvement & Innovation Network (COIIN) grant and for the current period revenues were \$103,752. These grants funded special needs services and supplies for students throughout the District.



PELHAM SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2018

- Title I, Student Achievement and School Accountability Programs revenues for the current period were \$161,874. These grants funded: supplemental instruction for math and reading intervention; summer programming in math and reading; and professional development in math and reading intervention.
- Title II, Improving Teacher Quality State Grants was awarded for the current period in the amount of \$39,442. These grants funded: differentiated instruction professional development; Common Core State Standards professional development; and mentoring.
- U. S. Department of Agriculture National School Lunch Program revenues for the current period were \$168,469 and the expanded/new National Breakfast Program for the current period were \$10,311, for a total of \$178,781 . 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 Robotics for an amount of \$4,065 and for Personalized Learning for \$2,500. These funds are issued by the Department of Education, Bureau of Integrated Programs and will continue into the upcoming school year.

CAPITAL RESERVE ACCOUNTS

The district has seven expendable and capital reserve funds (established by voters at an annual school district meeting as trust funds in accordance with statutory requirements) classified as a “Committed” fund balance in the general fund for the basic financial statements. Each fund incurred fees and earned interest during this period. The ADA Modif Fund School District increased by \$516.08, ending with a balance of \$26,876.57. Memorial Athletic Field fund previous balance of \$36,232.29 was paid to the district and used to install a new field area between PMS and the elementary entrance, the fiscal year ending balance was \$0. Robinson Tennis Courts expendable trust increased by \$94.14, and \$3,025.95 was withdrawn to help offset maintenance costs, ending with a balance of \$3,924.85. School Building Land and School Building Land - HS capital reserve fund account balances were \$0 and closed as voted in March 2018.

The Special Education CRF increased by \$1727.37 through interest earned less fees, ending with a balance of \$201,953.38. The School Building Maintenance CRF increased by \$7,158.43 through interest earned less fees, ending with a balance of \$258,463.67.

Total of all funds decreased from \$520,980.68 on June 30, 2017 to \$491,218.47 as of June 30, 2018, inclusive of new funding and interest earned. In accordance with statutory requirements, these funds are held in custody by the Trustees of Trust Funds of the Town of Pelham and are only released for the restricted specific purposes of the individual funds.

COMMENTS ON GENERAL FUND BUDGET COMPARISONS

The beginning General Fund equity was \$1,457,591. General Fund revenues, consisting largely of local taxes and state aid, were \$29,501,593. General Fund expenditures, including fund transfers, were \$29,506,263. The ending fund equity for the District was \$2,619,789 of which \$1,506,872 is an unassigned fund balance, an increase of \$49,281 from the prior year's

PELHAM SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2018

unassigned fund balance. The unassigned fund balance is used to lower the amount of money raised by property taxes.

- General Fund actual revenues were greater than the final budgeted revenues by \$113,376.
- General Fund expenditures were less than the final adjusted budgeted spending by \$1,378,804. The major components of this budget underspend include:
 - Special Services' budget was underspent by approx. \$567,000. \$288,720 underspent in salaries, \$56,995 underspent in benefits, and \$243,294 underspent in tuition. Special Education transportation was overspent by \$17,450, professional and tutor services were overspent by \$79,693, and legal services overspent by only \$1,700.
 - Salaries were underspent by approximately \$343,360 (excluding special services). This was primarily due to turnover, including \$296,303 in regular education, \$24,353 in library, and approximately \$37,400 in superintendent services that includes separation payments and pay adjustments and merit pools. Reports also indicate an overspend of \$27,622 in nurse salaries during this year.
 - All benefits (excluding special services) were underspent by \$535,750. Medical insurance was underspent by \$329,602, the NH retirement and social security budget was underspent by approximately \$92,117 and approximately \$49,540 is a result of actual worker's compensation and unemployment rates coming in under budget. Dental insurance was overspent by about \$3,200 during this year.

We are constantly monitoring our budget planning processes to improve the accuracy of our budget assessments and reduce the size and frequency of future budget variances. Since it is not possible to know in advance all of the circumstances that might create budget variances, we will continue to estimate future costs based on our experience, judgment, and actual prior expenditure data.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

On June 30, 2018, the District reported capital assets of \$37,069,055 (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 2018 included: PHS Business Labs computers, Network switches and other technology equipment, PHS auditorium lighting and microphone system, PHS front-loading Kiln and a 2017 Ford F250 Pick-up Truck.



PELHAM SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2018

Governmental Activities	2018	2017 (as restated)	2016 (as restated)	Increase (Decrease)	% Increase (% Decrease)
Land & Improvements	\$ 699,000	\$ 699,000	\$ 699,000	\$ -	0.00%
CIP	0	0	19,650,449	\$ -	0.00%
Land Improvements	1,873,405	1,873,405	1,429,194	0	0.00%
Buildings & Improvements	38,954,895	38,248,281	15,833,879	706,614	1.85%
Machinery, Equipment & Vehicles	1,111,297	794,886	516,385	316,411	39.81%
Total Historical Cost	42,638,597	41,615,572	38,128,907	1,023,025	2.46%
Total Accumulated Depreciation	(5,569,542)	(4,733,855)	(3,988,924)	(835,687)	17.65%
NET CAPITAL ASSETS	37,069,055	36,881,717	34,139,983	187,338	0.51%

Long-Term Liabilities

On June 30, 2018, the District had \$19,250,544 in general obligation bonds. In addition, \$320,035 in capital leases, \$834,121 in compensated absences payable long term liabilities, \$4,550,494 in net other post employment benefits liability, and, \$18,956,263 in net pension liability were also reported as long term liabilities as can be seen below:

Governmental Activities	2018	2017 (As Restated)	2016	Increase (Decrease)	% Increase (% Decrease)
General Obligation Bonds	19,250,544	20,386,164	21,521,784	(1,135,620)	-5.28%
Capital Lease	320,035	587,592	657,872	(70,280)	-10.68%
Compensated Absences	834,121	730,103	631,194	98,909	15.67%
Other Post Employment Benefits Payable	4,550,494	4,267,320	(151,487)	4,418,807	-2916.95%
Net Pension Liability	18,956,263	20,115,897	14,937,721	5,178,176	34.67%
TOTAL LONG-TERM LIABILITIES	43,911,457	46,087,076	37,597,084	8,489,992	22.58%

FUTURE BUDGETARY IMPLICATIONS

In New Hampshire, the public school fiscal year is July 1 to June 30; other programs, i.e., some federal budgets, operate on a different fiscal calendar, but are reflected in the District overall budget as they impact on the District.

The beginning General Fund unassigned equity for the 2018-2019 fiscal year is \$1,506,872.

The significant activities or events which may have an impact on future district finances include:

1. At the time of this report, the district is currently in negotiations with the Pelham Education Association, Teacher group, for the Fiscal Year 2020 and forward. The Pelham Education Support Personnel Association is eligible for negotiations next year, for the period of Fiscal Year 2021 and forward.
2. The State of New Hampshire legislature passed new legislation in 2012 that allows school district's with voter approval to withhold up to 2.5% of the current year's net assessment of any uncommitted year-end fund balance, such fund balance to be used only for reducing the tax rate or for emergency expenditures. The School Board is not planning to place an article on the warrant to ask the voters to approve the school district's ability to carry a year-end fund balance, but may do so in the future.

PELHAM SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2018

3. The State of New Hampshire legislature passed new legislation in 2017 that funds an additional \$1,100 per student for those districts that provide full-day kindergarten with potential additional funding based on the success of Keno proceeds in the state. With this additional state support, the District may pursue a change in programming offered from half-day kindergarten to full-day kindergarten. Gross appropriations requirements may reflect an increase in future budget requirements that will be off-set by anticipated state funding. The community may see a warrant article the future, for this purpose.
4. The Pelham School Board has directed a Pelham Renovations and Upgrade committee for Pelham Memorial School to assess the current facility status and make recommendations for improvements. The committee has recommended that an Owner's Project Management team be utilized to prepare and present a plan for the building that offers the required educational spaces to meet educational standards for a "middle school" as well as better meets the overall needs of the students and community. A plan will be developed in FY2019, with a warrant article targeted for March of 2020.

Questions regarding this report should be directed to William Furbush, 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, 2018

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 2,717,137
Accounts receivable	791
Intergovernmental receivables	710,802
Capital assets, not being depreciated	699,000
Capital assets, net of accumulated depreciation	<u>36,370,055</u>
Total assets	<u>40,497,785</u>
DEFERRED OUTFLOWS OF RESOURCES	
Amounts related to pensions	4,181,596
Amounts related to other postemployment benefits	460,866
Total deferred outflows of resources	<u>4,642,462</u>
LIABILITIES	
Accounts payable	586,222
Accrued interest payable	295,813
Noncurrent obligations:	
Due within one year	1,563,730
Due in more than one year	<u>42,347,727</u>
Total liabilities	<u>44,793,492</u>
DEFERRED INFLOWS OF RESOURCES	
Amounts related to pensions	482,677
Amounts related to other postemployment benefits	9,176
Total deferred inflows of resources	<u>491,853</u>
NET POSITION	
Net investment in capital assets	17,498,476
Restricted	298,238
Unrestricted	<u>(17,941,812)</u>
Total net position	<u>\$ (145,098)</u>

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, 2018*

	Expenses	Program Revenues		Net (Expense) Revenue and Change In Net Position
		Charges for Services	Operating Grants and Contributions	
Instruction	\$ 17,863,372	\$ 43,320	\$ 1,254,270	\$ (16,565,782)
Support services:				
Student	2,413,260	-	140,888	(2,272,372)
Instructional staff	823,295	-	48,687	(774,608)
General administration	101,319	-	-	(101,319)
Executive administration	669,109	-	-	(669,109)
School administration	1,539,281	-	-	(1,539,281)
Business	414,528	-	-	(414,528)
Operation and maintenance of plant	2,413,765	-	-	(2,413,765)
Student transportation	1,798,507	-	-	(1,798,507)
Other	819,851	-	32,005	(787,846)
Noninstructional services	871,865	690,834	189,484	8,453
Interest on long-term debt	678,030	-	-	(678,030)
Total governmental activities	<u>\$ 30,406,182</u>	<u>\$ 734,154</u>	<u>\$ 1,665,334</u>	<u>(28,006,694)</u>
General revenues:				
School district assessment				20,880,721
Grants and contributions not restricted to specific programs				7,841,242
Miscellaneous				39,727
Total general revenues				<u>28,761,690</u>
Change in net position				754,996
Net position, beginning, as restated (see Note 15)				(900,094)
Net position, ending				<u>\$ (145,098)</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, 2018*

	General	Grants	Other Governmental Funds	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 2,360,847	\$ 51,688	\$ 229,083	\$ 2,641,618
Accounts receivable	791	-	-	791
Intergovernmental receivable	516,748	182,829	11,225	710,802
Interfund receivable	180,683	-	2,146	182,829
Restricted assets:				
Cash	75,519	-	-	75,519
Total assets	<u>\$ 3,134,588</u>	<u>\$ 234,517</u>	<u>\$ 242,454</u>	<u>\$ 3,611,559</u>
LIABILITIES				
Accounts payable	\$ 514,799	\$ 51,688	\$ 19,735	\$ 586,222
Interfund payable	-	182,829	-	182,829
Total liabilities	<u>514,799</u>	<u>234,517</u>	<u>19,735</u>	<u>769,051</u>
FUND BALANCES				
Restricted	75,519	-	222,719	298,238
Committed	491,219	-	-	491,219
Assigned	546,179	-	-	546,179
Unassigned	1,506,872	-	-	1,506,872
Total fund balances	<u>2,619,789</u>	<u>-</u>	<u>222,719</u>	<u>2,842,508</u>
Total liabilities and fund balances	<u>\$ 3,134,588</u>	<u>\$ 234,517</u>	<u>\$ 242,454</u>	<u>\$ 3,611,559</u>

The notes to the basic financial statements are an integral part of this statement.



*EXHIBIT C-2
PELHAM SCHOOL DISTRICT
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position
June 30, 2018*

Total fund balances of governmental funds (Exhibit C-1)		\$ 2,842,508
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets used in governmental activities are not financial resources, therefore, are not reported in the funds.		
Cost	\$ 42,638,597	
Less accumulated depreciation	<u>(5,569,542)</u>	37,069,055
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	\$ 4,181,596	
Deferred inflows of resources related to pensions	(482,677)	
Deferred outflows of resources related to OPEB	460,866	
Deferred inflows of resources related to OPEB	<u>(9,176)</u>	4,150,609
Interfund receivables and payables between governmental funds are eliminated on the Statement of Net Position.		
Receivables	\$ (182,829)	
Payables	<u>182,829</u>	-
Interest on long-term debt is not accrued in governmental funds.		
Accrued interest payable		(295,813)
Long-term liabilities are not due and payable in the current period, therefore, are not reported in the funds.		
Bond	\$ 17,625,000	
Unamortized bond premium	1,625,544	
Capital leases	320,035	
Compensated absences	834,121	
Other postemployment benefits	4,550,494	
Net pension liability	<u>18,956,263</u>	(43,911,457)
Net position of governmental activities (Exhibit A)		<u>\$ (145,098)</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, 2018

	General	Grants	Other Governmental Funds	Total Governmental Funds
REVENUES				
School district assessment	\$ 20,880,721	\$ -	\$ -	\$ 20,880,721
Local	82,738	34,122	691,143	808,003
State	8,427,173	-	10,705	8,437,878
Federal	123,640	732,157	178,779	1,034,576
Total revenues	<u>29,514,272</u>	<u>766,279</u>	<u>880,627</u>	<u>31,161,178</u>
EXPENDITURES				
Current:				
Instruction	15,765,015	544,699	-	16,309,714
Support services:				
Student	2,179,782	140,888	-	2,320,670
Instructional staff	809,195	48,687	-	857,882
General administration	101,319	-	-	101,319
Executive administration	627,411	-	-	627,411
School administration	1,491,244	-	-	1,491,244
Business	392,378	-	-	392,378
Operation and maintenance of plant	2,348,662	-	-	2,348,662
Student transportation	1,798,507	-	-	1,798,507
Other	955,891	32,005	-	987,896
Noninstructional services	-	-	854,587	854,587
Debt service:				
Principal	1,040,000	-	-	1,040,000
Interest	801,195	-	-	801,195
Facilities acquisition and construction	962,960	-	148,364	1,111,324
Total expenditures	<u>29,273,559</u>	<u>766,279</u>	<u>1,002,951</u>	<u>31,042,789</u>
Excess (deficiency) of revenues over (under) expenditures	<u>240,713</u>	<u>-</u>	<u>(122,324)</u>	<u>118,389</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	75,519	-	-	75,519
Transfers out	-	-	(75,519)	(75,519)
Total other financing sources (uses)	<u>75,519</u>	<u>-</u>	<u>(75,519)</u>	<u>-</u>
Net change in fund balances	316,232	-	(197,843)	118,389
Fund balances, beginning, as restated (see Note 15)	2,303,557	-	420,562	2,724,119
Fund balances, ending	<u>\$ 2,619,789</u>	<u>\$ -</u>	<u>\$ 222,719</u>	<u>\$ 2,842,508</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 of Governmental Funds to the Statement of Activities
 For the Fiscal Year Ended June 30, 2018*

Net change in fund balances of total governmental funds (Exhibit C-3)		\$ 118,389
Amounts reported for governmental activities in the Statement of Activities are different because:		
Governmental funds report capital outlays as expenditures, while governmental activities report depreciation expense to allocate those expenditures over the life of the assets. Capital outlay expenditures exceeded depreciation expense in the current year, as follows:		
Capitalized capital outlay	\$ 1,023,025	
Depreciation expense	<u>(835,687)</u>	187,338
Transfers in and out between governmental funds are eliminated on the Statement of Activities.		
Transfers in	\$ (75,519)	
Transfers out	<u>75,519</u>	-
The repayment of the principal of long-term debt consumes the current financial resources of governmental funds but has no effect on net position.		
Principal repayment of bond	\$ 1,040,000	
Amortization of bond premium	95,620	
Principal repayment of capital lease	<u>267,557</u>	1,403,177
Some expenses reported in the Statement of Activities do not require the use of current financial resources, therefore, are not reported as expenditures in governmental funds.		
Decrease in accrued interest expense	\$ 27,545	
Net increase in compensated absences payable	(104,018)	
Net increase in other postemployment benefits	(283,174)	
Increase in deferred outflows and inflows of resources related to other postemployment benefits	(145,850)	
Increase in net pension liability and deferred outflows and inflows of resources related to other postemployment benefits	<u>(448,411)</u>	(953,908)
Change in net position of governmental activities (Exhibit B)		<u>\$ 754,996</u>

The notes to the basic financial statements are an integral part of this statement.

EXHIBIT D-1
PELHAM SCHOOL DISTRICT
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Non-GAAP Budgetary Basis)
General Fund
For the Fiscal Year Ended June 30, 2018

	Budgeted Amounts		Actual	Variance
	Original	Final		Positive (Negative)
REVENUES				
School district assessment	\$ 20,880,721	\$ 20,880,721	\$ 20,880,721	\$ -
Other local	65,300	65,300	70,059	4,759
State	8,292,196	8,292,196	8,427,173	134,977
Federal	150,000	150,000	123,640	(26,360)
Total revenues	<u>29,388,217</u>	<u>29,388,217</u>	<u>29,501,593</u>	<u>113,376</u>
EXPENDITURES				
Current:				
Instruction	16,782,193	16,783,875	15,768,900	1,014,975
Support services:				
Student	2,214,319	2,206,075	2,178,626	27,449
Instructional staff	929,769	932,015	811,079	120,936
General administration	94,971	95,427	95,274	153
Executive administration	846,385	847,945	627,411	220,534
School administration	1,427,475	1,427,033	1,482,095	(55,062)
Business	375,955	375,954	393,897	(17,943)
Operation and maintenance of plant	2,303,728	2,344,542	2,615,583	(271,041)
Student transportation	1,836,068	1,840,257	1,701,031	139,226
Other	1,069,820	1,066,818	950,462	116,356
Debt service:				
Principal	1,040,000	1,040,000	1,040,000	-
Interest	801,195	801,195	801,195	-
Facilities acquisition and construction	1,123,931	1,123,931	1,040,710	83,221
Total expenditures	<u>30,845,809</u>	<u>30,885,067</u>	<u>29,506,263</u>	<u>1,378,804</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,457,592)</u>	<u>(1,496,850)</u>	<u>(4,670)</u>	<u>1,492,180</u>
OTHER FINANCING SOURCES				
Transfers in	-	39,258	129,470	90,212
Net change in fund balance	<u>\$ (1,457,592)</u>	<u>\$ (1,457,592)</u>	124,800	<u>\$ 1,582,392</u>
Increase in restricted fund balance			(75,519)	
Unassigned fund balance, beginning			1,457,591	
Unassigned fund balance, ending			<u>\$ 1,506,872</u>	

The notes to the basic financial statements are an integral part of this statement.



*EXHIBIT D-2
 PELHAM SCHOOL DISTRICT
 Statement of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual (GAAP Basis)
 Grants Fund
 For the Fiscal Year Ended June 30, 2018*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
REVENUES				
Local	\$ -	\$ -	\$ 34,122	\$ 34,122
Federal	734,681	734,681	732,157	(2,524)
Total revenues	<u>734,681</u>	<u>734,681</u>	<u>766,279</u>	<u>31,598</u>
EXPENDITURES				
Current:				
Instruction	734,681	518,322	544,699	(26,377)
Support services:				
Student	-	147,329	140,888	6,441
Instructional staff	-	59,659	48,687	10,972
Other	-	4,371	32,005	(27,634)
Total expenditures	<u>734,681</u>	<u>734,681</u>	<u>766,279</u>	<u>(31,598)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund balance, beginning			-	
Fund balance, ending			<u>\$ -</u>	

The notes to the basic financial statements are an integral part of this statement.



*EXHIBIT E-1
 PELHAM SCHOOL DISTRICT
 Fiduciary Funds
 Statement of Net Position
 June 30, 2018*

	Private Purpose Trust	Agency
ASSETS		
Cash and cash equivalents	\$ -	\$ 245,160
Intergovernmental receivable	3,767	-
Total assets	<u>3,767</u>	<u>245,160</u>
LIABILITIES		
Due to student groups	<u>-</u>	<u>245,160</u>
NET POSITION		
Held in trust for specific purposes	<u>\$ 3,767</u>	<u>\$ -</u>

The notes to the basic financial statements are an integral part of this statement.



*EXHIBIT E-2
PELHAM SCHOOL DISTRICT
Fiduciary Funds
Statement of Changes in Net Position
For the Fiscal Year Ended June 30, 2018*

	Private Purpose Trust
Additions:	
Interest	\$ 144
Deductions:	
Administrative costs	<u>35</u>
Change in net position	109
Net position, beginning	3,658
Net position, ending	<u>\$ 3,767</u>

The notes to the basic financial statements are an integral part of this statement.



PELHAM SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2018

	<u>NOTE</u>
Summary of Significant Accounting Policies	1
Reporting Entity	1-A
Government-wide and Fund Financial Statements	1-B
Measurement Focus, Basis of Accounting, and Financial Statement Presentation.....	1-C
Cash and Cash Equivalents.....	1-D
Restricted Assets.....	1-E
Receivables.....	1-F
Capital Assets.....	1-G
Interfund Activities.....	1-H
Accounts Payable	1-I
Deferred Outflows/Inflows of Resources	1-J
Long-term Obligations	1-K
Compensated Absences	1-L
Other Postemployment Benefits (OPEB)	1-M
Defined Benefit Pension Plan	1-N
Net Position/Fund Balances.....	1-O
Use of Estimates	1-P
Stewardship, Compliance, and Accountability	2
Budgetary Information.....	2-A
Budgetary Reconciliation to GAAP Basis	2-B
Accounting Change/Restatement.....	2-C

DETAILED NOTES ON ALL FUNDS

Cash and Cash Equivalents	3
Restricted Assets.....	4
Receivables	5
Capital Assets.....	6
Interfund Balances and Transfers	7
Capital Lease Obligations	8
Long-term Liabilities	9
Defined Benefit Pension Plan	10
Other Postemployment Benefits (OPEB)	11
Encumbrances	12
Governmental Activities Net Position.....	13
Governmental Fund Balances	14
Prior Period Adjustments.....	15
Risk Management.....	16
Contingent Liabilities.....	17
Subsequent Events.....	18

PELHAM SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2018

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 for governmental units as prescribed by the Governmental Accounting Standards Board (GASB) and other authoritative sources.

In 2018, the School District implemented GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, which changed the way other postemployment benefit (OPEB) liabilities and related expenses are recorded. See Note 11 for further information on OPEB.

1-A Reporting Entity

The Pelham School District is a municipal corporation governed by an elected five-member School Board. In evaluating how to define the School District for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity is made by applying the criteria set forth by the GASB. The School District has no component units to include in its reporting entity.

The following is a summary of the more significant accounting policies:

1-B Government-wide and Fund Financial Statements

Government-wide Financial Statements – The Statement of Net Position and the Statement of Activities report information on all of the nonfiduciary activities of the primary government. Generally, the effect of interfund activity has been eliminated from these statements. Governmental activities normally are supported through assessments and intergovernmental revenues.

The *Statement of Net Position* presents the financial position of the School District at year-end. This statement includes all of the School District’s non-fiduciary assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference reported as net position.

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

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

In the governmental fund financial statements, expenditures are reported by character: current, debt service or facilities acquisition and construction. Current expenditures are subclassified by function and are for items such as salaries, grants, supplies, and services. Debt service includes both interest and principal outlays related to bonds. Capital outlay includes expenditures for equipment, real property, or infrastructure.

Other Financing Sources (Uses) – These additions to and reductions from resources in governmental fund financial statements normally result from transfers from/to other funds. Transfers are reported when incurred as “transfers in” by the receiving fund and as “transfers out” by the disbursing fund.

1-C Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Measurement Focus and Basis of Accounting – The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the fiduciary fund financial statements, except for agency funds which do not have a measurement focus. Revenues are recorded when earned and expenses are recorded when liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

PELHAM SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2018

Governmental fund financial statements are reported using the *current financial resources* measurement focus and the *modified accrual basis* of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the School District generally considers revenues to be available if they are collected within 60 days of the end of the current fiscal period, with the exception of reimbursement-based grants, which use a period of one year. District assessments, intergovernmental revenue, and other local sources associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met. All other revenue items are considered to be measurable and available only when cash is received by the government.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Financial Statement Presentation – A fund is a separate accounting entity with a self-balancing set of accounts. Fund accounting is designed to report financial position and the results of operations, to demonstrate legal compliance, and to aid financial management by segregating transactions related to certain government functions or activities.

The School District reports the following major governmental funds:

General Fund – is the School District’s primary operating fund. The general fund accounts for all financial resources except those required to be accounted for in another fund. The primary revenue sources include district assessments, state and federal grants, and other local sources. The primary expenditures are for instruction, support services, debt service, and facilities acquisition and construction. Under GASB Statement No. 54 guidance the expendable trust funds are consolidated in the general fund.

Grants Fund – accounts for the resources received from various federal, state, and local agencies. The resources are restricted to accomplishing the various objectives of the grantor agencies.

Fiduciary Fund Financial Statements – Fiduciary fund financial statements include a Statement of Net Position and a Statement of Changes in Net Position. These funds account for resources held by the School District for the benefit of other parties, and include the private purpose trust funds and agency funds. Fiduciary funds are accounted for on a spending or “economic resources” measurement focus and the accrual basis of accounting.

Nonmajor Funds – The School District also reports two nonmajor governmental funds. All the governmental funds not meeting the criteria established for major funds are presented in the other governmental column of the fund financial statements.

1-D Cash and Cash Equivalents

The School District considers all highly liquid investments with an original maturity of three months or less to be cash equivalents. Deposits with financial institutions consist primarily of demand deposits. A cash pool is maintained that is available for use by all funds. Each fund’s portion of this pool is reflected on the combined financial statements under the caption “cash and cash equivalents.”

New Hampshire statutes require that the School District treasurer have custody of all money belonging to the School District and pay out the same only upon orders of the School Board. The treasurer shall deposit all such monies in participation units in the public deposit investment pool established pursuant to NH RSA 383:22 or in solvent banks in the state. Funds may be deposited in banks outside the state if such banks pledge and deliver to a third party custodial bank or the Federal Reserve Bank, collateral security for such deposits, United States government or government agency obligations or obligations of the State of New Hampshire in value at least equal to the amount of the deposit in each case.

1-E Restricted Assets

Restricted assets occur when statutory limitation is placed on the use of the assets as they are earmarked for a specific purpose and are unavailable for general use.



PELHAM SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2018

1-F 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-G Capital Assets

Capital assets are defined by the School District as assets with an initial individual cost of \$10,000 or more per individual item for all classes except infrastructure assets, which have a capitalization threshold of \$100,000 per item, for all assets with an estimated useful life greater than one year. Capital assets include property, plant, and equipment, infrastructure assets (e.g. roads, sidewalks, drainage, and similar items) and are reported in governmental activities.

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. When cost of general capital assets cannot be determined from available records, estimated historical cost is used.

Additions, improvements, and other capital outlay that significantly extend the useful life of an asset are capitalized. The costs of normal maintenance and repairs that do not add to the value of an asset or materially extend lives are not capitalized.

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 or amortized using the straight-line method over the following estimated useful lives:

Table with 2 columns: Asset Category and Years. Rows include Land improvements (30), Buildings and building improvements (20-50), and Machinery and equipment (5-15).

1-H Interfund Activities

Interfund activities are reported as follows:

Interfund Receivables and Payables – Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as “due to/from other funds” (i.e. the current portion of interfund loans). 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 Accounts Payable

Accounts payable represent the gross amount of expenditures or expenses incurred as a result of normal operations, but for which no actual payment has yet been issued to vendors/providers as of June 30, 2018.

1-J Deferred Outflows/Inflows of Resources

Deferred outflows of resources, a separate financial statement element, represents a consumption of net position or fund balance that applies to a future period(s) and thus will not be recognized as an outflow of resources (expenses) until then.

Deferred inflows of resources, a separate financial statement element, represents an acquisition of net position or fund balance that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

PELHAM SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2018

1-K Long-term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities Statement of Net Position. Bond premiums are deferred and amortized over the life of the bond using the straight-line method. Bonds payable are reported net of the bond premium. In the fund financial statements, governmental fund types report bond premiums, and bond issuance costs during the current period. The face amount of the debt issued is reported as other financing sources. Premium received on debt issuances are reported as other financing sources. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as expenditures.

1-L Compensated Absences

The School District's policy allows certain employees to earn varying amounts of vacation, sick pay, and retirement severance based on the employee's length of employment. Upon retirement or termination of employment, employees are paid in full for any accrued leave earned as set forth by personnel policy.

An expense and a liability for vacation, sick pay, retirement severance, and salary-related payments are accrued as the leave is earned in the government-wide financial statements. The compensated absences liability is liquidated using funds to which the liability accrued as the accumulated leave is used.

1-M Other Postemployment Benefits (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 and payable in accordance with benefit terms.

1-N 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 are prepared by New Hampshire Retirement System, and are audited by the plan's independent auditors.

1-O Net Position/Fund Balances

Government-wide statements – Equity is classified as net position and displayed in three components:

Net Investment in Capital Assets – This classification includes the School District's capital assets, net of accumulated depreciation, reduced by the outstanding balances of bonds or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Restricted Net Position – This classification includes assets that have third-party (statutory, bond covenant, or granting agency) limitation on their use. The School District typically uses restricted assets first, as appropriate opportunities arise, but reserves the right to selectively defer the use until a future project.



PELHAM SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2018

Unrestricted Net Position – This classification typically includes unrestricted liquid assets.

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 extend of the constraints placed on a government’s fund balances more transparent.

The following classifications describe the relative strength of the spending constraints:

Restricted – This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Committed – This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the legislative body (School District Meeting). These amounts cannot be used for any other purpose unless the legislative body removes or changes the specified use by taking the same type of action that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements.

Assigned – This classification includes amounts that are constrained by the School District’s intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the School Board or through the Board delegating this responsibility to the Superintendent or Business Administrator through the budgetary process.

Unassigned – This classification is the portion of fund balance that has not been restricted, committed, or assigned for a specific purpose.

When multiple net position/fund balance classifications are available for use, it is the government’s policy to utilize the most restricted balances first, then the next most restricted balance as needed. When components of unrestricted fund balance are used, committed fund balance is depleted first followed by assigned fund balance. Unassigned fund balance is applied last.

1-P Use of Estimates

The financial statements and related disclosures are prepared in conformity with accounting principles generally accepted in the United States. Management is required to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities, and deferred inflows of resources, the disclosure of contingent assets and liabilities at the date of the financial statements, and revenues and expenses during the period reported. These estimates include assessing the collectability of accounts receivable, and the useful lives and impairment of tangible and intangible assets, among others. Estimates and assumptions are reviewed periodically, and the effects of revisions are reflected in the financial statements in the period they are determined to be necessary. Actual results could differ from estimates.

NOTE 2 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

2-A Budgetary Information

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the School District’s operations. At its annual meeting, the School District adopts a budget for the current year for the general and grants funds, as well as the nonmajor food service fund. Except as reconciled below, the budget was adopted on a basis consistent with United States generally accepted accounting principles.

Management may transfer appropriations between operating categories as deemed necessary, but expenditures may not legally exceed budgeted appropriations in total. All annual appropriations lapse at year-end unless encumbered.

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.

PELHAM SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2018

State statutes require balanced budgets, but provide for the use of beginning unassigned fund balance to achieve that end. In the fiscal year 2018, \$1,457,592 of the beginning general fund unassigned fund balance was applied for this purpose.

2-B Budgetary Reconciliation to GAAP Basis

The School District employs certain accounting principles for budgetary reporting purposes that differ from a GAAP basis. The Statement of Revenues, Expenditures, and Changes in Fund Balance – Budgetary Basis presents the actual results to provide a comparison with the budget.

The major difference between the budgetary basis and GAAP basis is as follows:

Encumbrances outstanding at year-end do not represent GAAP expenditures or liabilities, but represent budgetary accounting controls. Governmental fund budgets are maintained on the modified accrual basis of accounting except that budgetary basis expenditures include purchase orders and commitments (encumbrances) for goods or services not received at year-end. Encumbrances are recorded to reserve a portion of fund balance in the governmental fund types for commitments for which no liability exists.

The following reconciles the general fund budgetary basis to the GAAP basis:

Revenues and other financing sources:	
Per Exhibit D-1 (budgetary basis)	\$ 29,631,063
Adjustment:	
Basis difference:	
GASB Statement No. 54:	
Interest earnings related to the blended expendable trust funds	12,679
Net effect of transfers between blended funds	(53,951)
Per Exhibit C-3 (GAAP basis)	<u>\$ 29,589,791</u>
Expenditures:	
Per Exhibit D-1 (budgetary basis)	\$ 29,506,263
Adjustments:	
Basis difference:	
Encumbrances, beginning	310,293
Encumbrances, ending	(546,179)
GASB Statement No. 54:	
Expenditures of blending funds	3,182
Per Exhibit C-3 (GAAP basis)	<u>\$ 29,273,559</u>

2-C Accounting Change/Restatement

Governmental Accounting Standards Board Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* (OPEB), was implemented during fiscal year 2018. The revised requirements establish new financial reporting requirements for state and local governments which provide their employees with OPEB benefits, including additional note disclosure and required supplementary information. In addition, GASB Statement No. 75 requires a state or local government employer to use the entry age normal actuarial cost method and requires deferred outflows of resources and deferred inflows of resources which arise from other types of events related to OPEB to be recognized. Beginning net position for governmental activities was restated to retroactively report the change in valuation of the beginning total OPEB liability and deferred outflows and inflows of resources, as follows:

	Local OPEB	State OPEB	Total OPEB
Change in total OPEB liability under current standards, July 1	\$(1,985,966)	\$(2,319,087)	\$(4,305,053)
Initial balance of deferred outflows of resources	308,702	291,187	599,889
Initial balance of deferred inflows of resources	(2,349)	-	(2,349)
Cumulative restatement related to GASB No. 75 implementation, (see Note 14)	<u>\$(1,679,613)</u>	<u>\$(2,027,900)</u>	<u>\$(3,707,513)</u>



PELHAM SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2018

DETAILED NOTES ON ALL FUNDS

NOTE 3 – CASH AND CASH EQUIVALENTS

The School District’s deposits are entirely covered by federal depository insurance (FDIC) or by collateral held by the School District’s agent in the School District’s name. The FDIC currently insures the first \$250,000 of the School District’s deposits at each financial institution, per case custodian. Deposit balances over \$250,000 are insured by collateral. As of year-end, the carrying amount of the School District’s deposits was \$2,962,297 and the bank balances totaled \$3,508,289.

Cash and cash equivalents reconciliation:

Cash per Statement of Net Position (Exhibit A)	\$2,717,137
Cash per Statement of Net Position - Fiduciary Funds (Exhibit E-1)	245,160
Total cash and cash equivalents	\$2,962,297

NOTE 4 – RESTRICTED ASSETS

Certain School District cash totaling \$75,519 in the general fund is restricted for the unspent interest income earned on bond proceeds from high school renovation/construction project. Further action will need to be determined as how the money will be spent.

NOTE 5 – RECEIVABLES

Receivables at June 30, 2018, consisted of accounts and intergovernmental amounts arising from grants, school lunch program, Medicaid, and expendable trust funds held by the Trustees of Trust Funds for the Town of Pelham. 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 6 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2018 consisted of the following:

	Balance, beginning (as restated)	Additions	Balance, ending
At cost:			
Not being depreciated:			
Land	\$ 699,000	\$ -	\$ 699,000
Being depreciated:			
Land improvements	1,873,405	-	1,873,405
Buildings and building improvements	38,248,281	706,614	38,954,895
Machinery and equipment	794,886	316,411	1,111,297
Total capital assets being depreciated	40,916,572	1,023,025	41,939,597
Total capital assets	41,615,572	1,023,025	42,638,597
Less accumulated depreciation:			
Land improvements	(376,539)	(66,268)	(442,807)
Buildings and building improvements	(4,098,260)	(618,737)	(4,716,997)
Machinery and equipment	(259,056)	(150,682)	(409,738)
Total accumulated depreciation	(4,733,855)	(835,687)	(5,569,542)
Net book value, capital assets being depreciated	36,182,717	187,338	36,370,055
Net book value, all capital assets	\$ 36,881,717	\$ 187,338	\$ 37,069,055



PELHAM SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2018

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	\$ 735,451
Support services:	
Operation and maintenance of plant	78,471
Other support	14,040
Noninstructional services	<u>7,725</u>
Total depreciation expense	<u>\$ 835,687</u>

NOTE 7 – INTERFUND BALANCES AND TRANSFERS

Interfund receivable and payable balances consisting of overdrafts in pooled cash at June 30, 2018 are as follows:

Receivable Fund	Payable Fund	Amount
General	Grants	\$ 180,683
Nonmajor	General	2,146
		<u>\$ 182,829</u>

The interfund transfer in the amount of \$75,219 during the year ended June 30, 2018 was made to close-out the capital project fund and report restricted interest earned in the general fund.

Transfers are used to: (1) move revenues from the fund that is required to collect them to the fund that is required or allowed to expend them; and (2) use unrestricted revenue collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

NOTE 8 – CAPITAL LEASE OBLIGATIONS

The School District has entered into capital lease agreements under which the related equipment will become the property of the School District when all the terms of the lease agreements are met.

	Standard Interest Rate	Present Value of Remaining Payments as of June 30, 2018
Capital lease obligations:		
Modular building	2.67%	\$ 253,677
Lenovo computers	5.53%	66,358
Total capital lease obligations		<u>\$ 320,035</u>

Leased equipment under capital leases, included in capital assets, is as follows:

	Governmental Activities
Buildings and building improvements:	
Modular building	\$ 1,063,410
Less: accumulated depreciation	<u>(154,903)</u>
Total capital lease equipment	<u>\$ 908,507</u>



PELHAM SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2018

The annual requirements to amortize the capital leases payable as of June 30, 2018, including interest payments, are as follows:

Fiscal Year Ending June 30,	Governmental Activities
2019	\$ 287,120
2020	44,610
Total requirements	331,730
Less: interest	(11,695)
Present value of remaining payments	<u>\$ 320,035</u>

Amortization of lease equipment under capital assets is included with depreciation expense.

NOTE 9 – LONG-TERM LIABILITIES

Changes in the School District’s long-term liabilities consisted of the following for the year ended June 30, 2018:

	Balance July 1, 2017 (as restated)	Additions	Reductions	Balance June 30, 2018	Due Within One Year
Bond payable:					
General obligation bond	\$ 18,665,000	\$ -	\$ (1,040,000)	\$ 17,625,000	\$ 1,040,000
Premium	1,721,164	-	(95,620)	1,625,544	95,620
Total bond payable	<u>20,386,164</u>	<u>-</u>	<u>(1,135,620)</u>	<u>19,250,544</u>	<u>1,135,620</u>
Capital leases	587,592	-	(267,557)	320,035	276,585
Compensated absences	730,103	154,064	(50,046)	834,121	151,525
Net other postemployment benefits liability	4,267,320	355,924	(72,750)	4,550,494	-
Net pension liability	20,115,897	-	(1,159,634)	18,956,263	-
Total long-term liabilities	<u>\$ 46,087,076</u>	<u>\$ 509,988</u>	<u>\$ (2,685,607)</u>	<u>\$ 43,911,457</u>	<u>\$ 1,563,730</u>

The long-term bond is comprised of the following:

	Original Amount	Issue Date	Maturity Date	Interest Rate	Outstanding at June 30, 2018
General obligation bond payable:					
High School renovations/construction	\$ 20,745,000	2015	2035	3.2%	<u>\$ 17,625,000</u>

The annual requirements to amortize the general obligation bond outstanding as of June 30, 2018, including interest payments, are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2019	\$ 1,040,000	\$ 748,155	\$ 1,788,155
2020	1,040,000	695,115	1,735,115
2021	1,040,000	642,075	1,682,075
2022	1,040,000	589,035	1,629,035
2023	1,040,000	535,995	1,575,995
2024-2028	5,180,000	1,974,390	7,154,390
2029-2033	5,175,000	954,788	6,129,788
2034-2035	2,070,000	84,870	2,154,870
Totals	<u>\$ 17,625,000</u>	<u>\$ 6,224,423</u>	<u>\$ 23,849,423</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.

PELHAM SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2018

NOTE 10 – DEFINED BENEFIT PENSION PLAN

Plan Description – The New Hampshire Retirement System (NHRS or the System) is a public employee retirement system that administers one cost-sharing multiple-employer defined benefit pension plan (Pension Plan), a component unit of the State of New Hampshire, as defined in Governmental Accounting Standards Board (GASB) Statement No. 67, *Financial Reporting for Pension Plans* – an amendment of GASB Statement No. 25. The Pension Plan was established in 1967 by RSA 100-A:2 and is qualified as a tax-exempt organization under Sections 401(a) and 501(a) of the Internal Revenue Code. The Pension Plan is a contributory, defined benefit plan providing service, disability, death and vested retirement benefits to members and their beneficiaries. Substantially all full-time state employees, public school teachers and administrators, permanent firefighters and permanent police officers with in 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 – The Pension Plan is divided into two membership groups. State and local employees and teachers belong to Group I. Police and firefighters belong to Group II. All assets are held in a single trust and available to pay retirement benefits to all members.

Group I members at age 60 or 65 (for members who commence service after July 1, 2011) qualify for a normal service retirement allowance based on years of creditable service and average final salary for the highest of either three or five years, depending on when their service commenced. The yearly pension amount is 1/60 or 1.667% of average final compensation (AFC) multiplied by years of creditable service. At age 65, the yearly pension amount is recalculated at 1/66 or 1.515% of AFC multiplied by years of creditable service.

Group II members who are age 60, or members who are at least age 45 with at least 20 years of creditable service, can receive a retirement allowance at a rate of 2.5% of AFC for each year of creditable service, not to exceed 40 years. Members commencing service on or after July 1, 2011 or members who have nonvested status as of January 1, 2012 can receive a retirement allowance at age 52.5 with 25 years of service or age 60. The benefit shall be equal to 2% of AFC times creditable service up to 42.5 years. However, a member who commenced service on or after July 1, 2011 shall not receive a retirement allowance until attaining the age of 52.5, but may receive a reduced allowance after age 50 if the member has at least 25 years of creditable service where the allowance shall be reduced, for each month by which the member attains 52.5 years of age by $\frac{1}{4}$ of 1% or age 60.

Members of both groups may qualify for vested deferred allowances, disability allowances and death benefit allowances, subject to meeting various eligibility requirements. Benefits are based on AFC or 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 2018, the School District contributed 15.70% for teachers and 11.08% for other employees. The contribution requirement for the fiscal year 2018 was \$1,412,060 which was paid in full.

Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions – At June 30, 2018, the School District reported a liability of \$18,956,263 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The School District's proportion of the net pension liability was based on a projection of the School District's long-term share of contributions to the pension plan relative to the projected contributions of all participating towns and school districts, actuarially determined. At June 30, 2017, the School District's proportion was 0.38544715% which was an increase of 0.00715779% from its proportion measured as of June 30, 2016.



PELHAM SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2018

For the year ended June 30, 2018, the School District recognized pension expense of \$2,200,081. At June 30, 2018, 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
Differences between expected and actual experience	\$ 42,982	\$ 241,259
Net difference between projected and actual investment earnings on pension plan investments	-	241,418
Changes in assumptions	1,903,459	-
Changes in proportion	483,486	-
Contributions subsequent to the measurement date	1,751,669	-
Total	\$ 4,181,596	\$ 482,677

The \$1,751,669 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, 2019. 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,	
2018	\$ 538,206
2019	963,013
2020	693,582
2021	(247,551)
Totals	\$1,947,250

Actuarial Assumptions – The collective total pension liability was determined by an actuarial performed as of June 30, 2016, rolled forward to June 30, 2017, using the following assumptions:

- Inflation: 2.5%
- Salary increases: 5.6% average, including inflation
- Investment rate of return: 7.25% net of pension plan investment expense, including inflation

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

The actuarial assumptions used in the June 30, 2016 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2010 – June 30, 2015.

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

PELHAM SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2018

Following is a table presenting target allocations and long-term rates of return for 2017:

Asset Class	Target Allocation	Weighted average long-term expected real rate of return 2017
Large Cap Equities	22.50%	4.25%
Small/Mid Cap Equities	7.50%	4.50%
Total domestic equities	30.00%	
Int'l Equities (unhedged)	13.00%	4.50%
Emerging Int'l Equities	7.00%	6.25%
Total international equity	20.00%	
Core Bonds	5.00%	0.75%
Short Duration	2.00%	(0.25%)
Global Multi-Sector Fixed Income	11.00%	2.11
Absolute Return Fixed Income	7.00%	1.26%
Total fixed income	25.00%	
Private equity	5.00%	6.25%
Private debt	5.00%	4.75%
Opportunistic	5.00%	2.84%
Total alternative investments	15.00%	
Real estate	10.00%	3.25%
Total	100.00%	

Discount Rate – The discount rate used to measure the collective total pension liability was 7.25%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. For purposes of the projection, member contributions and employer service cost contributions are projected based on the expected payroll of current members only. Employer contributions are determined based on the Pension Plan's actuarial funding policy as required by RSA 100-A:16. Based on those assumptions, the Pension Plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on Pension Plan investment was applied to all periods of projected benefit payments to determine the collective total pension liability.

Sensitivity of the School District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate – The following table presents the School District's proportionate share of the net pension liability calculated using the discount rate of 7.25% as well as what the School District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (6.25%) or 1-percentage point higher (8.25%) than the current rate:

Actuarial Valuation Date	1% Decrease 6.25%	Current Single Rate Assumption 7.25%	1% Increase 8.25%
June 30, 2017	\$ 24,973,925	\$ 18,956,263	\$ 14,025,027

Pension Plan Fiduciary Net Position – Detailed information about the pension plan's fiduciary net position is available in the separately issued New Hampshire Retirement System Cost-Sharing Multiple Employer Defined Benefit Pension Plan financial report.

NOTE 11 – OTHER POSTEMPLOYMENT BENEFITS (OPEB)

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 2017 Comprehensive Annual Financial Report, which can be found on the system's website at www.nhrs.org.



PELHAM SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2018

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 years 2017 and 2016 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 2017, 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 2018, the School District contributed 1.66% for teachers and 0.30% for other employees. The contribution requirement for the fiscal year 2018 was \$291,187 which was paid in full.

OPEB Liabilities, OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB – At June 30, 2018, the School District reported a liability of \$2,246,337 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2017, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date. The School District’s proportion of the net OPEB liability was based on a projection of the School District’s long-term share of contributions to the OPEB plan relative to the projected contributions of all participating towns and school districts, actuarially determined. At June 30, 2017, the School District’s proportion was 0.49128834% which was an increase of 0.01224233% from its proportion measured as of June 30, 2016.

For the year ended June 30, 2018, the School District recognized OPEB expense of \$207,716. At June 30, 2018, the School District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	GASB 75 - NHRS	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Net difference between projected and actual investment earnings on OPEB plan investments	\$ -	\$ 7,088
Changes in proportion	17,810	-
Contributions subsequent to the measurement date	168,654	-
Total	\$ 186,464	\$ 7,088

PELHAM SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2018

The \$168,654 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, 2019. 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,	
2018	\$ 16,038
2019	(1,772)
2020	(1,772)
2021	(1,772)
Totals	<u>\$ 10,722</u>

Actuarial Assumptions – The total OPEB liability in this report is based on an actuarial valuation performed as of June 30, 2016 and a measurement date of June 30, 2017. The total OPEB liability was determined using the following actuarial assumptions applied to all periods included in the measurement, unless otherwise specified:

Price inflation:	2.5 % per year
Wage inflation:	3.25 % per year
Salary increases:	5.6 % average, including inflation
Investment rate of return:	7.25 % net of OPEB plan investment expense, including inflation
Health care trend rate:	Not applicable, given that the benefits are fixed stipends

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

The actuarial assumptions used in the June 30, 2016 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2010 – June 30, 2015.

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

Following is a table presenting target allocations and long-term rates of return for 2017:

Asset Class	Target Allocation	Weighted average long-term expected real rate of return 2017
Large Cap Equities	22.50%	4.25%
Small/Mid Cap Equities	7.50%	4.50%
Total domestic equities	<u>30.00%</u>	
Int'l Equities (unhedged)	13.00%	4.50%
Emerging Int'l Equities	7.00%	6.25%
Total international equity	<u>20.00%</u>	
Core Bonds	5.00%	0.75%
Short Duration	2.00%	(0.25%)
Global Multi-Sector Fixed Income	11.00%	2.11%
Absolute Return Fixed Income	7.00%	1.26%
Total fixed income	<u>25.00%</u>	
Private equity	5.00%	6.25%
Private debt	5.00%	4.75%
Opportunistic	5.00%	2.84%
Total alternative investments	<u>15.00%</u>	
Real estate	10.00%	3.25%
Total	<u>100.00%</u>	



PELHAM SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2018

Discount Rate – The discount rate used to measure the total OPEB liability as of June 30, 2017 was 7.25%. 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 7.25% as well as what the School District’s proportionate share of the OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower (6.25%) or 1-percentage point higher (8.25%) than the current rate:

Actuarial Valuation Date	1% Decrease 6.25%	Current Single Rate Assumption 7.25%	1% Increase 8.25%
June 30, 2017	\$ 2,444,683	\$ 2,246,337	\$ 2,074,486

Sensitivity of the School District’s Proportionate Share of the OPEB Liability to Changes in the Healthcare 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 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.

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 post-employment benefit. The post-employment benefit liability is recognized on the Statement of Net Position over time.

Benefits Provided – The School District provides postemployment healthcare benefits for certain eligible retirees. The School District provides medical benefits to its eligible retirees. The benefits are provided through HealthTrust.

Employees Covered by Benefit Terms – At July 1, 2016 the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	83
Inactive employees entitled to but not yet receiving benefit payments	10
Active employees	176
Total participants covered by OPEB plan	<u>269</u>

Total OPEB Liability – The School District’s total OPEB liability of \$2,304,157 was measured as of June 30, 2018, and was determined by an actuarial valuation of that date.



PELHAM SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2018

Actuarial Assumptions and Other Inputs – The total OPEB liability of \$2,304,157 in the June 30, 2018 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Discount Rate:	3.87%
Healthcare Cost Trend Rates:	
Current Year Trend	9.00%
Second Year Trend	8.50%
Decrement	0.50%
Ultimate Trend	5.00%
Year Ultimate Trend is Reached	2027+
Payroll Growth	3.25%

The discount rate was based on the index provided by *Bond Buyer 20-Bond General Obligation Index* based on the 20-year AA municipal bond rate as of July 1, 2016.

Mortality rates were based on the RP-2000 Combined Health Participant Table Projected 10 years using Projection Scale AA.

Changes in the Total OPEB Liability -

	June 30, 2018
Total OPEB liability beginning of year, as restated	\$ 1,948,233
Changes for the year:	
Service cost	120,793
Interest	71,538
Assumption changes	(2,349)
Differences between actual and expected experience	308,702
Benefit payments	(142,760)
Total OPEB liability end of year	<u>\$ 2,304,157</u>

Sensitivity of the School District’s OPEB Liability to Changes in the Discount Rate – The June 30, 2018 actuarial valuation was prepared using a discount rate of 3.87%. If the discount rate were 1% higher than what was used the OPEB liability would decrease to \$2,136,426 or by 7.3%. If the discount rate were 1% lower than what was used the OPEB liability would increase to \$2,479,488 or by 7.6%.

	Discount Rate		
	1% Decrease	Baseline 3.87%	1% Increase
Total OPEB Liability	<u>\$2,479,488</u>	<u>\$ 2,304,157</u>	<u>\$2,136,426</u>

Sensitivity of the School District’s OPEB Liability to Changes in the Healthcare Cost Trend Rates – The June 30, 2018 actuarial valuation was prepared using an initial trend rate of 9.00%. If the trend rate were 1% higher than what was used the OPEB liability would increase to \$2,589,690 or by 12.4%. If the trend rate were 1% lower than what was used the OPEB liability would decrease to \$2,062,132 or by 10.5%.

	Healthcare Cost Trend Rates		
	1% Decrease	Baseline 9.0%	1% Increase
Total OPEB Liability	<u>\$2,062,132</u>	<u>\$ 2,304,157</u>	<u>\$2,589,690</u>

OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB – For the year ended June 30, 2018, the School District recognized OPEB expense of \$272,314. At June 30, 2018, 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
Differences between expected and actual experience	\$ 274,402	\$ -
Changes in assumptions	-	2,088
Total	<u>\$ 274,402</u>	<u>\$ 2,088</u>



PELHAM SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2018

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,	
2019	\$ 34,039
2020	34,039
2021	34,039
2022	34,039
2023	34,039
Thereafter	102,119
Totals	<u>\$ 272,314</u>

NOTE 12 – ENCUMBRANCES

Encumbrances outstanding in the general fund at June 30, 2018 are as follows:

Current:	
Instruction:	
Regular programs	\$ 64,195
Special programs	21,643
Vocational programs	21,695
Total instruction	<u>107,533</u>
Support services:	
Student	2,814
Instructional staff	4,130
General administration	763
Business	5,850
Operation and maintenance of plant	334,975
Other	12,364
Total support services	<u>360,896</u>
Facilities acquisition and construction	<u>77,750</u>
Total encumbrances	<u>\$546,179</u>

NOTE 13 – GOVERNMENTAL ACTIVITIES NET POSITION

Governmental activities net position reported on the government-wide Statement of Net Position at June 30, 2018 include the following:

Net investment in capital assets:	
Net property, buildings, and equipment value	\$ 37,069,055
Less:	
General obligation bond payable	(17,625,000)
Unamortized bond premiums	(1,625,544)
Capital leases payable	(320,035)
Total net investment in capital assets	<u>17,498,476</u>
Restricted for:	
Food service	222,719
Capital project interest	75,519
Total restricted net position	<u>298,238</u>
Unrestricted	(17,941,812)
Total net position	<u>\$ (145,098)</u>



PELHAM SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2018

NOTE 14 – GOVERNMENTAL FUND BALANCES

Governmental fund balances at June 30, 2018 consist of the following:

Restricted:		
Major fund:		
General:		
Interest income related to capital project	\$ 75,519	
Nonmajor funds:		
Food service	<u>222,719</u>	
Total restricted fund balance		\$ 298,238
Committed:		
Major fund:		
General:		
Expendable trust		491,219
Assigned:		
Major fund:		
General:		
Encumbrances		546,179
Unassigned:		
Major fund:		
General		
		<u>1,506,872</u>
Total governmental fund balances		<u>\$ 2,842,508</u>

NOTE 15 – PRIOR PERIOD ADJUSTMENTS

Net position and fund balance at July 1, 2017 were restated for the following:

	Government-wide Statements	General Fund
To restate capital assets and accumulated depreciation for assets not previously recorded	\$ 2,714,201	\$ -
To restate for the cumulative changes related to implementation of GASB Statement No. 75, see Note 2-C	(3,707,513)	-
To record expendable trust fund not previously recorded	6,856	6,856
Net position/fund balance, as previously reported	86,362	2,296,701
Net position/fund balance, as restated	<u>\$ (900,094)</u>	<u>\$ 2,303,557</u>

NOTE 16 – RISK MANAGEMENT

The School District is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors or omissions; injuries to employees; or natural disasters. During fiscal year 2018, 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, 2017 to June 30, 2018 by Primex³, which retained \$1,000,000 of each workers' compensation loss, \$500,000 of each liability loss, and \$200,000 of each property loss. The Board has decided to self-insure the aggregate exposure and has allocated funds based on actuarial analysis for that purpose. The workers' compensation section of the self-insurance membership agreement permits Primex³ to make additional assessments to members should there be a deficiency in contributions for any member year, not to exceed the member's annual contribution. GASB Statement No. 10 requires members of a pool with a sharing risk to disclose if such an assessment is probable, and a reasonable estimate of the amount, if any. At this time, Primex³ foresees no likelihood of any additional assessment for this or any prior year.

The School District continues to carry commercial insurance for all other risks of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.



*PELHAM SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2018*

NOTE 17 – CONTINGENT LIABILITIES

The School District has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies or their designee. These audits could result in a request for reimbursement from the grantor agency for costs disallowed under terms of the grant. Based on prior experience, the School District believes such disallowances, if any, will be immaterial.

NOTE 18 – SUBSEQUENT EVENTS

Subsequent events are events or transactions that occur after the balance sheet date, but before the financial statements are issued. Recognized subsequent events are events or transactions that provided additional evidence about conditions that existed at the balance sheet date, including the estimates inherent in the process of preparing the financial statements. Nonrecognized subsequent events are events that provide evidence about conditions that did not exist at the balance sheet date, but arose after the date. Management has evaluated subsequent events through December 5, 2018, the date the June 30, 2018 financial statements were available to be issued, and 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, 2018*

	June 30,				
	2014	2015	2016	2017	2018
School District's proportion of the net pension liability	0.36%	0.37%	0.38%	0.38%	0.39%
School District's proportionate share of the net pension Liability	\$ 15,579,212	\$ 14,061,131	\$ 14,937,721	\$ 20,115,897	\$ 18,956,263
School District's covered payroll	\$ 10,076,276	\$ 10,418,741	\$ 10,751,805	\$ 10,819,430	\$ 11,716,086
School District's proportionate share of the net pension liability as a percentage of its covered payroll	154.61%	134.96%	138.93%	185.92%	161.80%
Plan fiduciary net position as a percentage of the total pension liability	66.32%	59.81%	65.47%	58.30%	62.66%

The Notes 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, 2018*

	June 30,				
	2014	2015	2016	2017	2018
Contractually required contribution	\$ 900,098	\$ 1,215,306	\$ 1,265,024	\$ 1,354,575	\$ 1,412,060
Contributions in relation to the contractually required contributions	900,098	1,215,306	1,265,024	1,354,575	1,412,060
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -
School District's covered payroll	\$ 10,076,276	\$ 10,418,741	\$ 10,751,805	\$ 10,819,430	\$ 11,716,086
Contributions as a percentage of covered payroll	8.93%	11.66%	11.77%	12.52%	12.05%

The Notes to the Required Supplementary Information – Pension Liability is an integral part of this schedule.



*EXHIBIT H
 PELHAM SCHOOL DISTRICT
 Schedule of the School District's Proportionate Share of the Net Other Postemployment Benefits Liability
 New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan
 For the Fiscal Year Ended June 30, 2018*

	June 30,	
	2017	2018
School District's proportion of the net OPEB liability	0.48%	0.49%
School District's proportionate share of the net OPEB liability	\$ 2,319,087	\$ 2,246,337
School District's covered payroll	\$ 10,819,430	\$ 11,716,086
School District's proportionate share of the net OPEB liability as a percentage of its covered payroll	21.43%	19.17%
Plan fiduciary net position as a percentage of the total OPEB liability	5.21%	7.91%

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, 2018*

	June 30,	
	2017	2018
Contractually required contribution	\$ 278,355	\$ 297,187
Contributions in relation to the contractually required contribution	(278,355)	(297,187)
Contribution deficiency (excess)	\$ -	\$ -
School District's covered payroll	\$ 10,819,430	\$ 11,716,086
Contributions as a percentage of covered payroll	2.57%	2.49%

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, 2018

	June 30, 2018
OPEB liability, beginning of year	\$ 1,948,233
Changes for the year:	
Service cost	120,793
Interest	71,538
Assumption changes and differences between actual and expected experience	306,353
Benefit payments	(142,760)
OPEB liability, end of year	\$ 2,304,157
Covered payroll	\$ 12,171,447
Total OPEB liability as a percentage of covered payroll	18.93%

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, 2018

Schedule of the School District’s Proportionate Share of Net Other Postemployment Benefits Liability and
Schedule of School District Contributions – Other Postemployment Benefits

As required by GASB Statement No. 75, Exhibits H, I, and J represent the actuarial determined costs associated with the School District’s other postemployment benefits at June 30, 2018. These schedules are presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

There were no changes to benefit terms or assumptions in the current actuarial valuation report.

Methods and Assumptions:

Table with 2 columns: Method/Assumption and Value/Description. Includes rows for Actuarial Cost Method, Amortization Method, Remaining Amortization Period, Asset Valuation Method, Price Inflation, Wage Inflation, Salary Increases, Municipal Bond Rate, Investment Rate of Return, Retirement Age, and Mortality.

Schedule of Changes in School District’s Total Other Postemployment Benefits Liability and Related Ratios

As required by GASB Statement No. 75, Exhibit J represents the actuarial determined costs associated with the School District’s other postemployment benefits at June 30, 2018. 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, 2018*

	Estimated	Actual	Variance Positive (Negative)
School district assessment:			
Current appropriation	\$ 20,880,721	\$ 20,880,721	\$ -
Other local sources:			
Tuition	50,000	43,320	(6,680)
Investment income	300	503	203
Miscellaneous	15,000	26,236	11,236
Total from other local sources	<u>65,300</u>	<u>70,059</u>	<u>4,759</u>
State sources:			
Adequacy aid (grant)	4,186,079	4,192,104	6,025
Adequacy aid (tax)	3,641,954	3,641,954	-
Catastrophic aid	448,292	570,922	122,630
Vocational aid	15,871	15,009	(862)
Other state aid	-	7,184	7,184
Total from state sources	<u>8,292,196</u>	<u>8,427,173</u>	<u>134,977</u>
Federal sources:			
Medicaid	150,000	123,640	(26,360)
Other financing sources:			
Transfers in	39,258	129,470	90,212
Total revenues and other financing sources	29,427,475	<u>\$ 29,631,063</u>	<u>\$ 203,588</u>
Fund balance used to reduce school district assessment	1,457,592		
Total revenues and use of fund balance	<u>\$ 30,885,067</u>		



SCHEDULE 2
PELHAM SCHOOL DISTRICT
Major General Fund
Schedule of Appropriations, Expenditures, and Encumbrances (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended June 30, 2018

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Current:					
Instruction:					
Regular programs	\$ 48,587	\$ 10,467,490	\$ 10,074,818	\$ 64,195	\$ 377,064
Special programs	36,295	5,484,235	5,013,464	21,643	485,423
Vocational programs	18,766	130,000	50,150	21,695	76,921
Other	-	702,150	626,583	-	75,567
Total instruction	<u>103,648</u>	<u>16,783,875</u>	<u>15,765,015</u>	<u>107,533</u>	<u>1,014,975</u>
Support services:					
Student	3,970	2,206,075	2,179,782	2,814	27,449
Instructional staff	2,246	932,015	809,195	4,130	120,936
General administration	3,626	95,427	98,137	763	153
Executive administration	-	847,945	627,411	-	220,534
School administration	9,149	1,427,033	1,491,244	-	(55,062)
Business	4,331	375,954	392,378	5,850	(17,943)
Operation and maintenance of plant	68,054	2,344,542	2,348,662	334,975	(271,041)
Student transportation	97,476	1,840,257	1,798,507	-	139,226
Other	17,793	1,066,818	955,891	12,364	116,356
Total support services	<u>206,645</u>	<u>11,136,066</u>	<u>10,701,207</u>	<u>360,896</u>	<u>280,608</u>
Debt service:					
Principal of long-term debt	-	1,040,000	1,040,000	-	-
Interest on long-term debt	-	801,195	801,195	-	-
Total debt service	<u>-</u>	<u>1,841,195</u>	<u>1,841,195</u>	<u>-</u>	<u>-</u>
Facilities acquisition and construction	-	1,123,931	962,960	77,750	83,221
Total appropriations, expenditures, and encumbrances	<u>\$ 310,293</u>	<u>\$ 30,885,067</u>	<u>\$ 29,270,377</u>	<u>\$ 546,179</u>	<u>\$ 1,378,804</u>



*SCHEDULE 3
PELHAM SCHOOL DISTRICT
Major General Fund
Schedule of Changes in Unassigned Fund Balance (non-GAAP Budgetary Basis)
For the Fiscal Year Ended June 30, 2018*

Unassigned fund balance, beginning		\$ 1,457,591
Changes:		
Fund balance used to reduce school district assessment		(1,457,592)
2017-2018 Budget summary:		
Revenue surplus (Schedule 1)	\$ 203,588	
Unexpended balance of appropriations (Schedule 2)	<u>1,378,804</u>	
2017-2018 Budget surplus		1,582,392
Increase in restricted fund balance		<u>(75,519)</u>
Unassigned fund balance, ending		<u>\$ 1,506,872</u>



*SCHEDULE 4
 PELHAM SCHOOL DISTRICT
 Nonmajor Governmental Funds
 Combining Balance Sheet
 June 30, 2018*

	Special Revenue Fund Food Service	Capital Project Fund High School	Total
ASSETS			
Cash and cash equivalents	\$ 229,083	\$ -	\$ 229,083
Intergovernmental receivable	11,225	-	11,225
Interfund receivable	2,146	-	2,146
Total assets	<u>\$ 242,454</u>	<u>\$ -</u>	<u>\$ 242,454</u>
LIABILITIES			
Accounts payable	<u>\$ 19,735</u>	<u>\$ -</u>	<u>\$ 19,735</u>
FUND BALANCES			
Restricted	222,719	-	222,719
Total liabilities and fund balances	<u>\$ 242,454</u>	<u>\$ -</u>	<u>\$ 242,454</u>



*SCHEDULE 5
 PELHAM SCHOOL DISTRICT
 Nonmajor Governmental Funds
 Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
 For the Fiscal Year Ended June 30, 2018*

	Special Revenue Fund Food Service	Capital Project Fund High School	Total
Revenues:			
Local	\$ 690,834	\$ 309	\$ 691,143
State	10,705	-	10,705
Federal	178,779	-	178,779
Total revenues	<u>880,318</u>	<u>309</u>	<u>880,627</u>
Expenditures:			
Current:			
Noninstructional services	854,587	-	854,587
Facilities acquisition and construction	-	148,364	148,364
Total expenditures	<u>854,587</u>	<u>148,364</u>	<u>1,002,951</u>
Excess (deficiency) of revenues over (under) expenditures	<u>25,731</u>	<u>(148,055)</u>	<u>(122,324)</u>
Other financing uses:			
Transfers out	-	(75,519)	(75,519)
Net change in fund balances	25,731	(223,574)	(197,843)
Fund balances, beginning	196,988	223,574	420,562
Fund balances, ending	<u>\$ 222,719</u>	<u>\$ -</u>	<u>\$ 222,719</u>



*SCHEDULE 6
 PELHAM SCHOOL DISTRICT
 Student Activities Funds
 Combining Schedule of Changes in Student Activities Funds
 For the Fiscal Year Ended June 30, 2018*

	Balance, beginning	Additions	Deductions	Balance, ending
Schools:				
Pelham High School	\$ 185,422	\$ 199,369	\$ 200,883	\$ 183,908
Pelham Memorial School	28,087	79,682	82,404	25,365
Pelham Elementary School	28,644	21,360	20,800	29,204
Athletics	2,325	37,787	36,802	3,310
High School Principal's Account	5,022	6,607	8,256	3,373
Totals	<u>\$ 249,500</u>	<u>\$ 344,805</u>	<u>\$ 349,145</u>	<u>\$ 245,160</u>



*SINGLE AUDIT ACT SCHEDULES
AND INDEPENDENT AUDITOR'S REPORTS*



PLODZIK & SANDERSON

Professional Association/Accountants & Auditors

193 North Main Street • Concord • New Hampshire • 03301-5063 • 603-225-6996 • FAX-224-1380

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

To the Members of the School Board
Pelham School District
Pelham, New Hampshire

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and aggregate remaining fund information of the Pelham School District, as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the Pelham School District's basic financial statements, and have issued our report thereon dated December 5, 2018.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Sheryl A. Platt, CPA

PLODZIK & SANDERSON

December 5, 2018



PLODZIK & SANDERSON

Professional Association/Accountants & Auditors

193 North Main Street • Concord • New Hampshire • 03301-5063 • 603-225-6996 • FAX-224-1380

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Members of the School Board
Pelham School District
Pelham, New Hampshire

Report on Compliance for Each Major Federal Program

We have audited the Pelham School District's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on the Pelham School District's major federal program for the year ended June 30, 2018. The Pelham School District's major federal program is identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for the Pelham School District's major federal program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Pelham School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for the major federal program. However, our audit does not provide a legal determination of the Pelham School District's compliance.

Opinion on Each Major Federal Program

In our opinion, the Pelham School District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2018.

Report on Internal Control Over Compliance

Management of the Pelham School District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Pelham School District's internal control over compliance with the types of requirements that could have a direct and material effect on the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for the major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Pelham School District's

*Pelham School District**Independent Auditor's Report on Compliance for Each Major Program and Report on Internal Control Over Compliance Required by the Uniform Guidance*

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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



PLODZIK & SANDERSON
Professional Association

December 5, 2018



SCHEDULE I
PELHAM SCHOOL DISTRICT
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2018

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of report the auditor issues on whether the financial statements audited were prepared in accordance with GAAP:
Unmodified

Internal control over financial reporting:

- Material weakness(es) identified?
Significant deficiency(ies) identified?

Noncompliance material to financial statements noted?

Federal Awards

Internal control over major programs:

- Material weakness(es) identified?
Significant deficiency(ies) identified?

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)?

Identification of major federal programs:

Table with 2 columns: CFDA Number(s), Name of Federal Program or Cluster. Row 1: 84.027 and 84.173, Special Education Cluster

Dollar threshold used to distinguish between type A and type B programs: \$750,000

Auditee qualified as low-risk auditee? X yes

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, 2018

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed Through 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	\$ -	\$ 10,310
National School Lunch Program <i>(note 4)</i>	10.555	N/A	-	168,469
<i>CLUSTER TOTAL</i>			<u>-</u>	<u>178,779</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	70110	-	1,649
Title I	84.010	80110	-	160,228
<i>PROGRAM TOTAL</i>			<u>-</u>	<u>161,877</u>
SPECIAL EDUCATION CLUSTER				
Special Education - Grants to States:				
IDEA	84.027	72501	-	30,434
COIIN	84.027	72654	-	103,752
IDEA	84.027	82501	-	379,917
Special Education - Preschool Grants:				
Preschool	84.173	72501	-	7,706
Preschool	84.173	82501	-	1,000
<i>CLUSTER TOTAL</i>			<u>-</u>	<u>522,809</u>
Supporting Effective Instruction State Grant:				
Title II	84.367	74909	-	15,264
Title II	84.367	84909	-	24,179
<i>PROGRAM TOTAL</i>			<u>-</u>	<u>39,443</u>
Student Support and Academic Enrichment Program:				
Title IV - Robotics	84.424	20189118	-	4,065
Title IV - Personalized Learning	84.424	20189143	-	2,500
<i>PROGRAM TOTAL</i>			<u>-</u>	<u>6,565</u>
English Language State Acquisition Grants:				
Passed Through the Hudson School District, New Hampshire				
Title III	84.365	70815	-	1,186
Passed Through the Milford School District, New Hampshire				
Title III	84.365	80824	-	277
<i>PROGRAM TOTAL</i>			<u>-</u>	<u>1,463</u>
Total Expenditures of Federal Awards			<u>\$ -</u>	<u>\$ 910,936</u>

The accompanying notes are an integral part of this schedule.



PELHAM SCHOOL DISTRICT
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2018

Note 1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the “Schedule”) includes the federal grant activity of the Pelham School District under programs of the federal government for the year ended June 30, 2018. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Pelham School District, it is not intended to and does not present the financial position, changes in net assets or cash flows of the Pelham School District.

Note 2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

Note 3. Indirect Cost Rate

The Pelham School District has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

Note 4. Food Donation

Nonmonetary assistance is reported in the Schedule at the fair market value of the commodities on the date received. For the fiscal year ended June 30, 2017 the value of food donations received was \$47,429.



Pelham School District FY2018 Year-To-Date Budget Status Report

Account Detail by Function Through June 30, 2018

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
10 - GENERAL FUND										
1100 - REGULAR EDUCATION PRGMS										
DW REGULAR EDUCATION										
1000110000	110	SALARIES	210,849	0.00	0.00	210,848.51	45,480.75	0.00	165,367.76	78.43%
1000110000	113	TUTOR SALARIES	5,000	0.00	0.00	5,000.00	0.00	0.00	5,000.00	100.00%
1000110000	114	INSTRUC. ASST. SALARIES	23,230	0.00	0.00	23,229.96	23,230.98	0.00	(1.02)	0.00%
1000110000	120	DAILY SUBSTITUTE SALARIES	110,000	0.00	0.00	110,000.00	225.00	0.00	109,775.00	99.80%
1000110000	121	LONG TERM SUB SALARIES	135,000	0.00	0.00	135,000.00	0.00	0.00	135,000.00	100.00%
1000110000	211	HEALTH INSURANCE	178,353	0.00	0.00	178,352.83	150,676.91	0.00	27,675.92	15.52%
1000110000	212	DENTAL INSURANCE	9,183	0.00	0.00	9,183.08	0.00	0.00	0.00	0.00%
1000110000	213	LIFE INSURANCE	62	0.00	0.00	61.68	0.00	0.00	0.00	0.00%
1000110000	214	DISABILITY INSURANCE	101	0.00	0.00	100.80	0.00	0.00	0.00	0.00%
1000110000	220	SOCIAL SECURITY	37,414	0.00	0.00	37,414.27	5,125.42	0.00	32,288.85	86.30%
1000110000	232	TEACHER RETIREMENT	29,357	0.00	0.00	29,356.98	7,652.94	0.00	21,704.04	73.93%
1000110000	260	WORKERS COMP INSURANCE	1,818	0.00	0.00	1,817.67	(3,178.27)	0.00	4,995.94	274.85%
1000110000	275	WORKSHOPS NON-UNION	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000110000	320	IN-DIST PROF DEVELOPMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000110000	330	PROFESSIONAL SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000110000	430	REPAIRS & MAINTENANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000110000	446	RENTAL/LEASE SOFTWARE	35,176	0.00	2,500.00	37,676.00	37,556.00	0.00	120.00	0.32%
1000110000	561	TUITION TO OTHER LEAS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000110000	610	SUPPLIES	500	0.00	0.00	500.00	984.17	0.00	(484.17)	(96.83%)
Total DW REGULAR EDUCATION			\$776,042	\$0.00	\$2,500.00	\$778,541.78	\$277,099.46	\$0.00	\$501,442.32	64.41%
Total 00 - DISTRICT-WIDE			\$776,042	\$0.00	\$2,500.00	\$778,541.78	\$277,099.46	\$0.00	\$501,442.32	64.41%
PES REGULAR EDUCATION										
1011110000	110	SALARIES	2,057,460	0.00	0.00	2,057,460.00	2,090,600.96	0.00	(33,140.96)	(1.61%)
1011110000	113	TUTOR SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011110000	114	INSTRUC. ASST. SALARIES	145,765	0.00	0.00	145,765.44	145,215.39	0.00	550.05	0.38%
1011110000	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	39,825.00	0.00	(39,825.00)	0.00%
1011110000	121	LONG TERM SUB SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011110000	211	HEALTH INSURANCE	572,170	0.00	0.00	572,170.02	505,312.84	0.00	66,857.18	11.68%
1011110000	212	DENTAL INSURANCE	35,959	0.00	0.00	35,959.07	36,745.11	0.00	(786.04)	(2.19%)
1011110000	213	LIFE INSURANCE	3,340	0.00	0.00	3,340.32	3,278.38	0.00	61.94	1.85%
1011110000	214	DISABILITY INSURANCE	5,448	0.00	0.00	5,447.52	5,355.10	0.00	92.42	1.70%
1011110000	220	SOCIAL SECURITY	171,301	0.00	0.00	171,300.67	171,748.78	0.00	(448.11)	(0.26%)
1011110000	231	NON-TEACHER RETIREMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011110000	232	TEACHER RETIREMENT	357,175	0.00	0.00	357,175.22	355,464.11	0.00	1,711.11	0.48%
1011110000	260	WORKERS COMP INSURANCE	10,893	0.00	0.00	10,893.46	9,261.60	0.00	1,631.86	14.98%
1011110000	321	PROFESSIONAL EDU SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011110000	430	REPAIRS & MAINTENANCE	1,166	0.00	0.00	1,166.00	853.00	0.00	313.00	26.84%
1011110000	446	RENTAL/LEASE SOFTWARE	15,936	0.00	0.00	15,935.70	15,067.15	0.00	868.55	5.45%
1011110000	580	TRAVEL & MILEAGE	500	0.00	(500.00)	0.00	0.00	0.00	0.00	0.00%
1011110000	610	SUPPLIES	24,134	0.00	407.99	24,541.99	24,144.55	0.00	397.44	1.62%
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%



Pelham School District FY2018 Year-To-Date Budget Status Report

Account Detail by Function Through June 30, 2018

Table with columns: Budget Unit, Account, Account Title, Original Appropriation, Budget Amendments, Budget Transfers, Revised Budget, YTD Expended, Encumbered, Available Budget, Percent Available. Rows include categories like PES REGULAR EDUCATION, PES ART EDUCATION, PES PHYSICAL EDUCATION, PES MATH EDUCATION, PES MUSIC EDUCATION, PES SCIENCE EDUCATION, PES SOCIAL SCIENCE EDUCATION, PES ENRICHMENT EDUCATION, PES STEAM EDUCATION, and PES READING EDUCATION.



Pelham School District FY2018 Year-To-Date Budget Status Report

Account Detail by Function Through June 30, 2018

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
101110023	640	TEXTBOOKS - REPLACEMENT	6,535	0.00	1,653.49	8,188.49	8,055.00	0.00	133.49	1.63%
101110023	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.01	0.00	0.00	0.01	100.00%
Total PES READING EDUCATION			\$21,096	\$0.00	\$3,889.15	\$24,985.16	\$23,747.19	\$0.00	\$1,237.97	4.95%
PES KINDERGARTEN REGULAR			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
101110029	110	SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
101110029	114	INSTRUC. ASST. SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
101110029	610	SUPPLIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
101110029	640	TEXTBOOKS - REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PES KINDERGARTEN REGULAR			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 11 - PELHAM ELEMENTARY SCHOOL			\$3,467,253	\$0.00	(\$1,200.00)	\$3,466,053.43	\$3,564,254.43	\$0.00	(\$98,201.00)	(2.83%)
PMS REGULAR EDUCATION			1,502,500	0.00	0.00	1,502,500.00	1,461,498.03	0.00	41,001.97	2.73%
1012110000	110	SALARIES	0	0.00	0.00	0.00	405.63	0.00	(405.63)	0.00%
1012110000	113	TUTOR SALARIES	6,000	0.00	0.00	6,000.00	0.00	0.00	6,000.00	100.00%
1012110000	114	INSTRUC. ASST. SALARIES	0	0.00	0.00	0.00	24,103.50	0.00	(24,103.50)	0.00%
1012110000	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	17,349.27	0.00	(17,349.27)	0.00%
1012110000	121	LONG TERM SUB SALARIES	0	0.00	0.00	0.00	402,584.54	0.00	15,999.83	3.82%
1012110000	211	HEALTH INSURANCE	418,584	0.00	0.00	418,584.37	27,021.36	0.00	(1,942.68)	(7.75%)
1012110000	212	DENTAL INSURANCE	25,079	0.00	0.00	25,078.68	2,287.56	0.00	153.48	6.29%
1012110000	213	LIFE INSURANCE	2,441	0.00	0.00	2,441.04	3,744.96	0.00	244.80	6.14%
1012110000	214	DISABILITY INSURANCE	3,990	0.00	0.00	3,989.76	113,188.59	0.00	4,506.66	3.83%
1012110000	220	SOCIAL SECURITY	117,695	0.00	0.00	117,695.25	255,668.60	0.00	5,165.52	1.98%
1012110000	232	TEACHER RETIREMENT	260,834	0.00	0.00	260,834.12	6,128.08	0.00	1,356.78	18.13%
1012110000	260	WORKERS COMP INSURANCE	7,485	0.00	0.00	7,484.86	1,257.00	0.00	0.00	0.00%
1012110000	275	WORKSHOPS NON-UNION	1,000	0.00	257.00	1,257.00	0.00	0.00	0.00	0.00%
1012110000	321	PROFESSIONAL EDU SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012110000	430	REPAIRS & MAINTENANCE	200	0.00	0.00	200.00	0.00	0.00	200.00	100.00%
1012110000	580	TRAVEL & MILEAGE	600	0.00	490.15	1,090.15	1,090.14	0.00	0.01	0.00%
1012110000	610	SUPPLIES	15,000	0.00	(183.76)	14,816.24	14,008.39	0.00	807.85	5.45%
1012110000	640	TEXTBOOKS - REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012110000	733	FURNITURE-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012110000	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012110000	737	FURNITURE-REPLACEMENT	1,212	403.14	2,013.11	3,628.25	3,471.36	3,309.70	(3,152.81)	(86.90%)
1012110000	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012110000	890	MISCELLANEOUS	1,500	0.00	0.00	1,500.00	1,500.00	0.00	0.00	0.00%
Total PMS REGULAR EDUCATION			\$2,364,120	\$403.14	\$2,576.50	\$2,367,099.72	\$2,335,307.01	\$3,309.70	\$28,483.01	1.20%
PMS ART EDUCATION			3,654	0.00	0.00	3,654.00	3,653.95	0.00	0.05	0.00%
1012110002	610	SUPPLIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012110002	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PMS ART EDUCATION			\$3,654	\$0.00	\$0.00	\$3,654.00	\$3,653.95	\$0.00	\$0.05	0.00%
PMS LANGUAGE ARTS EDUC			2,246	0.00	(1,988.37)	257.63	257.63	0.00	0.00	0.00%
1012110005	610	SUPPLIES	20,950	0.00	(2,419.00)	18,531.00	18,531.00	0.00	0.00	0.00%
1012110005	640	TEXTBOOKS - REPLACEMENT	845	0.00	3,979.11	4,824.11	4,817.14	0.00	6.97	0.14%
1012110005	643	INFORMATION ACCESS FEES	1,929	0.00	0.00	1,929.00	367.48	0.00	1,561.52	80.95%
1012110005	644	PUBLICATIONS	900	0.00	(240.66)	659.34	659.34	0.00	0.00	0.00%



Pelham School District FY2018 Year-To-Date Budget Status Report

Account Detail by Function Through June 30, 2018

Table with columns: Budget Unit, Account, Account Title, Original Appropriation, Budget Amendments, Budget Transfers, Revised Budget, YTD Expended, Encumbered, Available Budget, Percent Available. Rows include categories like PMS LANGUAGE ARTS EDUC, PMS FOREIGN LANG EDUC, PMS PHYS ED/HEALTH EDUC, PMS TECH EDUCATION, PMS MATH EDUCATION, PMS MUSIC EDUCATION, PMS SCIENCE EDUCATION, and PMS SOCIAL SCIENCE EDUC.



Pelham School District FY2018 Year-To-Date Budget Status Report

Account Detail by Function Through June 30, 2018

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
1012110015	737	FURNITURE-REPLACEMENT	15,515	0.00	800.00	16,315.00	16,305.68	0.00	9.32	0.06%
1012110015	810	DUES AND FEES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PMS SOCIAL SCIENCE EDUC			\$17,715	\$0.00	\$0.00	\$17,715.00	\$17,553.24	\$49,761.10	(\$49,599.34)	(279.98%)
PMS ENRICHMENT EDUCATION										
1012110018	610	SUPPLIES	300	0.00	0.00	300.00	0.00	0.00	300.00	100.00%
Total PMS ENRICHMENT EDUCATION			\$300	\$0.00	\$0.00	\$300.00	\$0.00	\$0.00	\$300.00	100.00%
PMS READING EDUCATION										
1012110023	325	TESTING PROTOCOLS	500	0.00	227.50	727.50	684.32	0.00	43.18	5.94%
1012110023	610	SUPPLIES	300	0.00	197.50	497.50	405.78	0.00	91.72	18.44%
1012110023	640	TEXTBOOKS - REPLACEMENT	1,000	0.00	(425.00)	575.00	590.40	0.00	(15.40)	(2.68%)
1012110023	644	PUBLICATIONS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PMS READING EDUCATION			\$1,800	\$0.00	\$0.00	\$1,800.00	\$1,680.50	\$0.00	\$119.50	6.64%
PMS COMPUTER EDUCATION										
1012110025	446	RENTAL/LEASE SOFTWARE	1,440	0.00	0.00	1,440.00	1,440.00	0.00	0.00	0.00%
1012110025	610	SUPPLIES	750	0.00	0.00	750.00	737.80	0.00	12.20	1.63%
1012110025	640	TEXTBOOKS - REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012110025	650	SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012110025	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PMS COMPUTER EDUCATION			\$2,190	\$0.00	\$0.00	\$2,190.00	\$2,177.80	\$0.00	\$12.20	0.56%
Total 12 - PELHAM MEMORIAL SCHOOL			\$2,461,201	\$15,501.12	\$2,596.26	\$2,479,298.47	\$2,442,301.98	\$53,070.80	(\$16,074.31)	(0.65%)
PMS REGULAR EDUCATION										
1033110000	110	SALARIES	2,378,707	0.00	0.00	2,378,707.15	2,395,107.68	0.00	(16,400.53)	(0.69%)
1033110000	113	TUTOR SALARIES	39,637	0.00	0.00	39,636.64	39,210.01	0.00	426.63	1.08%
1033110000	114	INSTRUC. ASST. SALARIES	25,340	0.00	0.00	25,340.00	11,974.50	0.00	13,365.50	52.74%
1033110000	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	19,767.76	0.00	(19,767.76)	0.00%
1033110000	121	LONG TERM SUB SALARIES	0	0.00	0.00	0.00	29,190.00	0.00	(29,190.00)	0.00%
1033110000	211	HEALTH INSURANCE	472,679	0.00	0.00	472,679.24	449,918.31	0.00	22,760.93	4.82%
1033110000	212	DENTAL INSURANCE	30,954	0.00	0.00	30,954.46	31,282.62	0.00	(328.16)	(1.06%)
1033110000	213	LIFE INSURANCE	3,648	0.00	0.00	3,647.88	3,532.52	0.00	1,115.36	3.16%
1033110000	214	DISABILITY INSURANCE	5,852	0.00	0.00	5,852.28	5,714.22	0.00	1,138.06	2.36%
1033110000	220	SOCIAL SECURITY	190,970	0.00	0.00	190,970.03	188,160.67	0.00	2,809.36	1.47%
1033110000	232	TEACHER RETIREMENT	392,228	0.00	0.00	392,227.73	393,996.76	0.00	(1,769.03)	(0.45%)
1033110000	260	WORKERS COMP INSURANCE	12,143	0.00	0.00	12,142.54	10,237.55	0.00	1,904.99	15.69%
1033110000	321	PROFESSIONAL EDU SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110000	430	REPAIRS & MAINTENANCE	300	0.00	0.00	300.00	0.00	0.00	300.00	100.00%
1033110000	580	TRAVEL & MILEAGE	250	0.00	0.00	250.00	0.00	0.00	250.00	100.00%
1033110000	610	SUPPLIES	13,000	0.00	(432.00)	12,568.00	11,926.86	0.00	641.14	5.10%
1033110000	640	TEXTBOOKS - REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110000	650	SOFTWARE	3,400	0.00	0.00	3,400.00	3,215.00	0.00	185.00	5.44%
1033110000	733	FURNITURE-ADDITIONAL	7,000	13,208.09	99.00	20,307.09	20,306.77	0.00	0.32	0.00%
1033110000	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110000	737	FURNITURE-REPLACEMENT	0	13,585.00	0.00	13,585.00	13,585.00	0.00	0.00	0.00%
1033110000	738	EQUIPMENT-REPLACEMENT	0	4,170.00	0.00	4,170.00	4,170.00	0.00	0.00	0.00%
Total PMS REGULAR EDUCATION			\$3,576,108	\$30,963.09	(\$333.00)	\$3,606,738.04	\$3,631,296.23	\$0.00	(\$24,558.19)	(0.68%)



Pelham School District FY2018 Year-To-Date Budget Status Report

Account Detail by Function Through June 30, 2018

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 ART EDUCATION, PHS BUSINESS EDUCATION, PHS LANGUAGE ARTS EDUC, PHS FOREIGN LANG EDUC, PHS PHYS ED/HEALTH EDUC, PHS FACs EDUCATION, and PHS TECH EDUCATION.



Pelham School District FY2018 Year-To-Date Budget Status Report

Account Detail by Function Through June 30, 2018

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
	1033110010	650 SOFTWARE	3,000	0.00	0.00	3,000.00	1,900.00	0.00	1,100.00	36.67%
	1033110010	737 FURNITURE-REPLACEMENT	3,200	0.00	0.00	3,200.00	354.62	0.00	2,845.38	88.92%
	1033110010	738 EQUIPMENT-REPLACEMENT	3,500	0.00	0.00	3,500.00	2,325.82	0.00	1,174.18	33.55%
	Total PHS TECH EDUCATION		\$14,229	\$0.00	\$0.00	\$14,229.00	\$6,480.59	\$0.00	\$7,748.41	54.46%
	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	4,700	0.00	0.00	4,700.00	4,464.54	0.00	235.46	5.01%
	1033110011	640 TEXTBOOKS - REPLACEMENT	9,000	0.00	0.00	9,000.00	17,222.95	0.00	(8,222.95)	(91.37%)
	1033110011	733 FURNITURE-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	1033110011	738 EQUIPMENT-REPLACEMENT	500	0.00	0.00	500.00	398.65	0.00	101.35	20.27%
	Total PHS MATH EDUCATION		\$14,200	\$0.00	\$0.00	\$14,200.00	\$22,086.14	\$0.00	(\$7,886.14)	(55.54%)
	PHS MUSIC EDUCATION									
	1033110012	430 REPAIRS & MAINTENANCE	1,000	0.00	0.00	1,000.00	381.75	0.00	618.25	61.82%
	1033110012	610 SUPPLIES	4,500	80.52	346.66	4,927.18	2,964.36	1,961.40	1.42	0.03%
	1033110012	640 TEXTBOOKS - REPLACEMENT	2,850	42.78	(41.66)	2,851.12	2,817.43	0.00	33.69	1.18%
	1033110012	650 SOFTWARE	700	0.00	(305.00)	395.00	395.00	0.00	0.00	0.00%
	1033110012	734 EQUIPMENT-ADDITIONAL	2,500	0.00	(1,785.00)	715.00	715.00	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	4,500	0.00	1,785.00	6,285.00	0.00	6,268.06	16.94	0.27%
	Total PHS MUSIC EDUCATION		\$16,050	\$123.30	\$0.00	\$16,173.30	\$7,273.54	\$8,229.46	\$670.30	4.14%
	PHS SCIENCE EDUCATION									
	1033110013	421 UTILITIES-DISPOSAL	3,000	2,000.00	0.00	5,000.00	2,244.74	2,755.26	0.00	0.00%
	1033110013	430 REPAIRS & MAINTENANCE	500	0.00	0.00	500.00	492.00	0.00	8.00	1.60%
	1033110013	610 SUPPLIES	15,500	0.00	(2,617.77)	12,766.23	12,766.15	0.00	116.08	0.90%
	1033110013	640 TEXTBOOKS - REPLACEMENT	18,591	0.00	6,526.26	25,117.26	22,293.47	0.00	2,823.79	11.24%
	1033110013	733 FURNITURE-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	1033110013	734 EQUIPMENT-ADDITIONAL	2,800	0.00	(1,971.49)	828.51	828.51	0.00	0.00	0.00%
	1033110013	738 EQUIPMENT-REPLACEMENT	3,000	0.00	(1,937.00)	1,063.00	1,060.58	0.00	2.42	0.23%
	Total PHS SCIENCE EDUCATION		\$43,391	\$2,000.00	\$0.00	\$45,391.00	\$39,685.45	\$2,755.26	\$2,950.29	6.50%
	PHS SOCIAL SCIENCE EDUC									
	1033110015	610 SUPPLIES	1,500	0.00	0.00	1,500.00	0.00	0.00	1,500.00	100.00%
	1033110015	640 TEXTBOOKS - REPLACEMENT	16,072	0.00	0.00	16,072.00	13,781.00	0.00	2,291.00	14.25%
	1033110015	733 FURNITURE-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	1033110015	734 EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	1033110015	738 EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total PHS SOCIAL SCIENCE EDUC		\$17,572	\$0.00	\$0.00	\$17,572.00	\$13,781.00	\$0.00	\$3,791.00	21.57%
	PHS READING EDUCATION									
	1033110023	610 SUPPLIES	4,616	0.00	0.00	4,616.00	4,586.95	0.00	29.05	0.63%
	1033110023	640 TEXTBOOKS - REPLACEMENT	4,200	0.00	0.00	4,200.00	4,134.04	0.00	65.96	1.57%
	Total PHS READING EDUCATION		\$8,816	\$0.00	\$0.00	\$8,816.00	\$8,720.99	\$0.00	\$95.01	1.08%
	Total 33 - PELHAM HIGH SCHOOL		\$3,759,418	\$33,086.39	(\$333.00)	\$3,792,171.34	\$3,791,155.12	\$11,124.09	(\$10,107.87)	(0.27%)
	Total 1100 - REGULAR EDUCATION PRGMS		\$10,463,914	\$48,587.51	\$3,563.26	\$10,516,065.02	\$10,074,810.99	\$64,194.89	\$377,059.14	3.59%



Pelham School District FY2018 Year-To-Date Budget Status Report

Account Detail by Function Through June 30, 2018

Table with columns: Budget Unit, Account, Account Title, Original Appropriation, Budget Amendments, Budget Transfers, Revised Budget, YTD Expended, Encumbered, Available Budget, Percent Available. Rows include DW SPECIAL EDUCATION, PES SPECIAL EDUCATION, and Total DW SPECIAL EDUCATION.



Pelham School District FY2018 Year-To-Date Budget Status Report

Account Detail by Function Through June 30, 2018

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
1011121000	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	18,225.00	0.00	(18,225.00)	0.00%
1011121000	121	LONG TERM SUB SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011121000	130	OVERTIME SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011121000	211	HEALTH INSURANCE	135,259	0.00	0.00	135,259.10	132,096.59	0.00	3,162.51	2.34%
1011121000	212	DENTAL INSURANCE	6,404	0.00	0.00	6,404.40	7,860.79	0.00	(1,456.39)	(22.74%)
1011121000	213	LIFE INSURANCE	851	0.00	0.00	851.04	861.61	0.00	(10.57)	(1.24%)
1011121000	214	DISABILITY INSURANCE	1,369	0.00	0.00	1,369.20	1,360.50	0.00	8.70	0.64%
1011121000	220	SOCIAL SECURITY	82,167	0.00	0.00	82,167.49	72,946.68	0.00	9,220.81	11.22%
1011121000	231	NON-TEACHER RETIREMENT	5,145	0.00	0.00	5,145.07	5,296.73	0.00	(151.66)	(2.95%)
1011121000	232	TEACHER RETIREMENT	78,398	0.00	0.00	78,397.80	81,412.69	0.00	(3,014.89)	(3.85%)
1011121000	260	WORKERS COMP INSURANCE	5,226	0.00	0.00	5,226.01	3,978.37	0.00	1,247.64	23.87%
1011121000	610	SUPPLIES	9,900	118.13	(598.00)	9,420.13	6,506.08	0.00	2,914.05	30.93%
1011121000	640	TEXTBOOKS - REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011121000	650	SOFTWARE	636	0.00	0.00	636.00	394.49	0.00	241.51	37.97%
1011121000	733	FURNITURE-ADDITIONAL	436	0.00	0.00	436.00	0.00	0.00	436.00	100.00%
1011121000	734	EQUIPMENT-ADDITIONAL	3,229	0.00	(2,120.76)	1,108.24	1,108.24	0.00	0.00	0.00%
1011121000	737	FURNITURE-REPLACEMENT	1,193	0.00	2,718.76	3,911.76	2,047.77	0.00	1,863.99	47.65%
1011121000	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PES SPECIAL EDUCATION			\$1,393,743	\$118.13	\$0.00	\$1,393,861.60	\$1,298,553.91	\$0.00	\$95,307.69	6.84%
PES PRESCHOOL SPED										
1011121028	110	SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011121028	114	INSTRUC. ASST. SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011121028	610	SUPPLIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011121028	640	TEXTBOOKS - REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011121028	650	SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011121028	733	FURNITURE-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011121028	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011121028	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PES PRESCHOOL SPED			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
PES KINDERGARTEN SPED										
1011121029	110	SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011121029	114	INSTRUC. ASST. SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011121029	610	SUPPLIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011121029	640	TEXTBOOKS - REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011121029	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011121029	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PES KINDERGARTEN SPED			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 11 - PELHAM ELEMENTARY SCHOOL			\$1,393,743	\$118.13	\$0.00	\$1,393,861.60	\$1,298,553.91	\$0.00	\$95,307.69	6.84%
PMS SPECIAL EDUCATION										
1012121000	110	SALARIES	230,840	0.00	0.00	230,840.00	370,518.88	0.00	(139,678.88)	(60.51%)
1012121000	113	TUTOR SALARIES	0	0.00	0.00	0.00	309.38	0.00	(309.38)	0.00%
1012121000	114	INSTRUC. ASST. SALARIES	356,891	0.00	0.00	356,891.10	222,883.34	0.00	134,007.76	37.55%
1012121000	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	7,725.00	0.00	(7,725.00)	0.00%
1012121000	121	LONG TERM SUB SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012121000	130	OVERTIME SALARIES	0	0.00	0.00	0.00	419.12	0.00	(419.12)	0.00%



Pelham School District FY2018 Year-To-Date Budget Status Report

Account Detail by Function Through June 30, 2018

Table with columns: Budget Unit, Account, Account Title, Original Appropriation, Budget Amendments, Budget Transfers, Revised Budget, YTD Expended, Encumbered, Available Budget, Percent Available. Rows include various insurance and salary categories, ending with totals for PMS and PHS Special Education.



Pelham School District FY2018 Year-To-Date Budget Status Report

Account Detail by Function Through June 30, 2018

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
1260 - BILINGUAL PROGRAMS										
DW BILINGUAL PROGRAMS										
1000126000	110	SALARIES	58,460	0.00	0.00	58,460.00	58,515.00	0.00	(55.00)	(0.09%)
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	10,570.07	0.00	(10,570.07)	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	23,165	0.00	0.00	23,165.42	21,104.52	0.00	2,060.90	8.90%
1000126000	212	DENTAL INSURANCE	1,408	0.00	0.00	1,407.55	1,412.93	0.00	(5.38)	(0.38%)
1000126000	213	LIFE INSURANCE	94	0.00	0.00	94.08	94.08	0.00	0.00	0.00%
1000126000	214	DISABILITY INSURANCE	155	0.00	0.00	155.04	155.04	0.00	0.00	0.00%
1000126000	220	SOCIAL SECURITY	4,472	0.00	0.00	4,472.19	5,101.11	0.00	(628.92)	(14.06%)
1000126000	232	TEACHER RETIREMENT	10,149	0.00	0.00	10,148.66	10,158.13	0.00	(9.47)	(0.09%)
1000126000	260	WORKERS COMP INSURANCE	284	0.00	0.00	284.41	277.10	0.00	7.31	2.57%
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	563.16	0.00	(163.16)	(40.79%)
1000126000	610	SUPPLIES	250	0.00	0.00	250.00	250.00	0.00	0.00	0.00%
1000126000	640	TEXTBOOKS - REPLACEMENT	250	0.00	0.00	250.00	230.21	0.00	19.79	7.92%
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			\$99,087	\$0.00	\$0.00	\$99,087.35	\$108,431.35	\$0.00	(\$9,344.00)	(9.43%)
Total 00 - DISTRICT-WIDE			\$99,087	\$0.00	\$0.00	\$99,087.35	\$108,431.35	\$0.00	(\$9,344.00)	(9.43%)
Total 1260 - BILINGUAL PROGRAMS			\$99,087	\$0.00	\$0.00	\$99,087.35	\$108,431.35	\$0.00	(\$9,344.00)	(9.43%)
1280 - EXTENDED SCHOOL YEAR										
DW EXTENDED SCHOOL YEAR										
1000128000	110	SALARIES	54,521	0.00	0.00	54,521.00	45,819.29	0.00	8,701.71	15.96%
1000128000	114	INSTRUC. ASST. SALARIES	41,976	0.00	0.00	41,976.00	22,189.17	0.00	19,786.83	47.14%
1000128000	220	SOCIAL SECURITY	7,382	0.00	0.00	7,382.02	5,201.24	0.00	2,180.78	29.54%
1000128000	231	NON-TEACHER RETIREMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000128000	232	TEACHER RETIREMENT	9,465	0.00	0.00	9,464.85	6,317.79	0.00	3,147.06	33.25%
1000128000	260	WORKERS COMP INSURANCE	469	0.00	0.00	469.46	272.80	0.00	196.66	41.89%
1000128000	330	PROFESSIONAL SERVICES	600	0.00	0.00	600.00	0.00	0.00	600.00	100.00%
1000128000	332	TUTOR SERVICES	2,700	0.00	0.00	2,700.00	0.00	0.00	2,700.00	100.00%
1000128000	561	TUITION TO OTHER LEAS	0	0.00	1,112.20	1,112.20	1,112.20	0.00	0.00	0.00%
1000128000	564	TUITION TO PRIVATE SCHOOL	124,770	0.00	(1,112.20)	123,657.74	101,497.64	0.00	22,160.10	17.92%
1000128000	569	TUITION RESIDENTIAL	122,836	0.00	0.00	122,836.26	125,594.06	0.00	(2,757.80)	(2.25%)
1000128000	610	SUPPLIES	1,400	0.00	(10.00)	1,390.00	573.55	0.00	816.45	58.74%
1000128000	890	MISCELLANEOUS	0	0.00	10.00	10.00	10.00	0.00	0.00	0.00%
Total DW EXTENDED SCHOOL YEAR			\$366,120	\$0.00	\$0.00	\$366,119.53	\$308,587.74	\$0.00	\$57,531.79	15.71%
DW EXTENDED YEAR										
1000128028	110	SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000128028	114	INSTRUC. ASST. SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000128028	220	SOCIAL SECURITY	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000128028	232	TEACHER RETIREMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000128028	260	WORKERS COMP INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%



Pelham School District FY2018 Year-To-Date Budget Status Report

Account Detail by Function Through June 30, 2018

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
1000128028	569	TUITION RESIDENTIAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000128028	610	SUPPLIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total DW EXTENDED YEAR			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 00 - DISTRICT-WIDE			\$366,120	\$0.00	\$0.00	\$366,119.53	\$308,587.74	\$0.00	\$57,531.79	15.71%
PES EXTENDED YEAR			0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011128028	110	SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011128028	610	SUPPLIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PES EXTENDED YEAR			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 11 - PELHAM ELEMENTARY SCHOOL			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 1280 - EXTENDED SCHOOL YEAR			\$366,120	\$0.00	\$0.00	\$366,119.53	\$308,587.74	\$0.00	\$57,531.79	15.71%
1301 - VOCATIONAL EDUCATION PRGM										
PHS VOCATIONAL EDUCATION			130,000	18,766.03	0.00	148,766.03	50,150.34	21,694.51	76,921.18	51.71%
1033130100	561	TUITION TO OTHER LEAS								
Total PHS VOCATIONAL EDUCATION			\$130,000	\$18,766.03	\$0.00	\$148,766.03	\$50,150.34	\$21,694.51	\$76,921.18	51.71%
Total 33 - PELHAM HIGH SCHOOL			\$130,000	\$18,766.03	\$0.00	\$148,766.03	\$50,150.34	\$21,694.51	\$76,921.18	51.71%
Total 1301 - VOCATIONAL EDUCATION PRGM			\$130,000	\$18,766.03	\$0.00	\$148,766.03	\$50,150.34	\$21,694.51	\$76,921.18	51.71%
1410 - CO-CURRICULAR ACTIVITIES										
DW CO-CURRICULAR			0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000141000	110	SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000141000	220	SOCIAL SECURITY	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000141000	232	TEACHER RETIREMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000141000	260	WORKERS COMP INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total DW CO-CURRICULAR			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 00 - DISTRICT-WIDE			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
PES CO-CURRICULAR			18,780	0.00	0.00	18,780.00	21,595.45	0.00	(2,815.45)	(14.99%)
1011141000	110	SALARIES	1,437	0.00	0.00	1,436.74	1,610.11	0.00	(173.37)	(12.07%)
1011141000	220	SOCIAL SECURITY	3,090	0.00	0.00	3,089.77	3,748.98	0.00	(659.21)	(21.34%)
1011141000	232	TEACHER RETIREMENT	91	0.00	0.00	91.37	86.66	0.00	4.71	5.15%
1011141000	260	WORKERS COMP INSURANCE								
Total PES CO-CURRICULAR			\$23,398	\$0.00	\$0.00	\$23,397.88	\$27,041.20	\$0.00	(\$3,643.32)	(15.57%)
Total 11 - PELHAM ELEMENTARY SCHOOL			\$23,398	\$0.00	\$0.00	\$23,397.88	\$27,041.20	\$0.00	(\$3,643.32)	(15.57%)
PMS CO-CURRICULAR			24,674	0.00	0.00	24,674.00	23,589.00	0.00	1,085.00	4.40%
1012141000	110	SALARIES	1,888	0.00	0.00	1,887.57	1,779.52	0.00	1,085.00	5.72%
1012141000	220	SOCIAL SECURITY	4,171	0.00	0.00	4,171.33	3,982.95	0.00	188.38	4.52%
1012141000	232	TEACHER RETIREMENT	120	0.00	0.00	120.07	94.75	0.00	25.32	21.09%
1012141000	260	WORKERS COMP INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012141000	330	PROFESSIONAL SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012141000	580	TRAVEL & MILEAGE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012141000	610	SUPPLIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PMS CO-CURRICULAR			\$30,853	\$0.00	\$0.00	\$30,852.97	\$29,446.22	\$0.00	\$1,406.75	4.56%
Total 12 - PELHAM MEMORIAL SCHOOL			\$30,853	\$0.00	\$0.00	\$30,852.97	\$29,446.22	\$0.00	\$1,406.75	4.56%



Pelham School District FY2018 Year-To-Date Budget Status Report

Account Detail by Function Through June 30, 2018

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
PHS CO-CURRICULAR										
1033141000	110	SALARIES	55,350	0.00	0.00	55,350.00	50,538.01	0.00	4,811.99	8.69%
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	4,234	0.00	0.00	4,234.31	3,834.30	0.00	400.01	9.45%
1033141000	231	NON-TEACHER RETIREMENT	93	0.00	0.00	92.97	352.18	0.00	(259.21)	(278.81%)
1033141000	232	TEACHER RETIREMENT	8,885	0.00	0.00	8,885.26	7,648.01	0.00	1,237.25	13.92%
1033141000	260	WORKERS COMP INSURANCE	269	0.00	0.00	269.23	202.91	0.00	66.32	24.63%
1033141000	330	PROFESSIONAL SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033141000	580	TRAVEL & MILEAGE	2,000	0.00	0.00	2,000.00	0.00	0.00	2,000.00	100.00%
1033141000	610	SUPPLIES	4,000	0.00	3,000.00	7,000.00	5,058.49	0.00	1,941.51	27.74%
1033141000	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.01	0.00	0.00	0.01	100.00%
1033141000	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033141000	810	DUES AND FEES	6,000	0.00	(4,737.40)	1,262.60	1,262.60	0.00	0.00	0.00%
1033141000	890	MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PHS CO-CURRICULAR			\$80,832	\$0.00	(\$1,737.40)	\$79,094.38	\$68,896.50	\$0.00	\$10,197.88	12.89%
Total 33 - PELHAM HIGH SCHOOL			\$80,832	\$0.00	(\$1,737.40)	\$79,094.38	\$68,896.50	\$0.00	\$10,197.88	12.89%
Total 1410 - CO-CURRICULAR ACTIVITIES			\$135,083	\$0.00	(\$1,737.40)	\$133,345.23	\$125,383.92	\$0.00	\$7,961.31	5.97%
1420 - ATHLETIC ACTIVITIES										
PMS ATHLETICS										
1012142000	110	SALARIES	32,110	0.00	0.00	32,110.00	33,757.87	0.00	(1,647.87)	(5.13%)
1012142000	220	SOCIAL SECURITY	2,456	0.00	0.00	2,456.42	2,542.48	0.00	(86.06)	(3.50%)
1012142000	231	NON-TEACHER RETIREMENT	0	0.00	0.00	0.00	3,392.53	0.00	(3,392.53)	0.00%
1012142000	232	TEACHER RETIREMENT	2,998	0.00	0.00	2,998.07	2,300.21	0.00	697.86	23.28%
1012142000	260	WORKERS COMP INSURANCE	156	0.00	0.00	156.18	135.38	0.00	20.80	13.32%
1012142000	330	PROFESSIONAL SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012142000	338	GAME OFFICIALS	7,566	0.00	0.00	7,566.00	6,822.00	0.00	744.00	9.83%
1012142000	610	SUPPLIES	6,930	0.00	733.72	7,663.72	7,664.05	0.00	(0.33)	0.00%
1012142000	650	SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012142000	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012142000	810	DUES AND FEES	4,350	0.00	(168.72)	4,181.28	2,900.00	0.00	1,281.28	30.64%
Total PMS ATHLETICS			\$56,567	\$0.00	\$565.00	\$57,131.67	\$59,514.52	\$0.00	(\$2,382.85)	(4.17%)
Total 12 - PELHAM MEMORIAL SCHOOL			\$56,567	\$0.00	\$565.00	\$57,131.67	\$59,514.52	\$0.00	(\$2,382.85)	(4.17%)
PHS ATHLETICS										
1033142000	110	SALARIES	189,949	0.00	0.00	189,949.00	190,539.00	0.00	(590.00)	(0.31%)
1033142000	211	HEALTH INSURANCE	25,849	0.00	0.00	25,849.26	23,227.60	0.00	2,621.66	10.14%
1033142000	212	DENTAL INSURANCE	1,759	0.00	0.00	1,759.44	1,759.44	0.00	0.00	0.00%
1033142000	213	LIFE INSURANCE	222	0.00	0.00	222.00	228.48	0.00	(6.48)	(2.92%)
1033142000	214	DISABILITY INSURANCE	159	0.00	0.00	159.12	159.12	0.00	0.00	0.00%
1033142000	220	SOCIAL SECURITY	14,531	0.00	0.00	14,531.21	14,485.75	0.00	45.46	0.31%
1033142000	231	NON-TEACHER RETIREMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033142000	232	TEACHER RETIREMENT	19,859	0.00	0.00	19,858.95	19,133.12	0.00	725.83	3.65%
1033142000	260	WORKERS COMP INSURANCE	924	0.00	0.00	924.04	764.56	0.00	159.48	17.26%
1033142000	275	WORKSHOPS NON-UNION	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%



Pelham School District FY2018 Year-To-Date Budget Status Report

Account Detail by Function Through June 30, 2018

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
PMS SELF-FUNDED PROGRAMS										
1012150100	118	SELF-FUNDED SAL & BENEFIT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012150100	519	TRANSPORTATION	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012150100	610	SUPPLIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012150100	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PMS SELF-FUNDED PROGRAMS			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 12 - PELHAM MEMORIAL SCHOOL										
PMS 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	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033150100	610	SUPPLIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033150100	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PMS SELF-FUNDED PROGRAMS			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 33 - PELHAM HIGH SCHOOL										
Total 1501 - SELF-FUNDED PROGRAMS										
2110 - SOCIAL WORK SERVICES										
DW SOCIAL WORK SERVICES										
1000211000	110	SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000211000	211	HEALTH INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000211000	212	DENTAL INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000211000	213	LIFE INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000211000	214	DISABILITY INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000211000	220	SOCIAL SECURITY	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000211000	232	TEACHER RETIREMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000211000	260	WORKERS COMP INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total DW SOCIAL WORK SERVICES			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 00 - DISTRICT-WIDE										
Total 2110 - SOCIAL WORK SERVICES										
2120 - GUIDANCE SERVICES										
DW GUIDANCE										
1000212000	110	SALARIES	3,200	0.00	0.00	3,200.00	2,114.08	0.00	1,085.92	33.94%
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	245	0.00	0.00	244.80	150.97	0.00	93.83	38.33%
1000212000	231	NON-TEACHER RETIREMENT	364	0.00	0.00	364.16	240.63	0.00	123.53	33.92%
1000212000	232	TEACHER RETIREMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000212000	260	WORKERS COMP INSURANCE	16	0.00	0.00	15.57	8.52	0.00	7.05	45.28%
1000212000	275	WORKSHOPS NON-UNION	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000212000	332	TUTOR SERVICES	0	0.00	0.00	0.00	643.72	0.00	(643.72)	0.00%
1000212000	446	RENTAL/LEASE SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%



Pelham School District FY2018 Year-To-Date Budget Status Report

Account Detail by Function Through June 30, 2018

Table with columns: Budget Unit, Account, Account Title, Original Appropriation, Budget Amendments, Budget Transfers, Revised Budget, YTD Expended, Encumbered, Available Budget, Percent Available. Rows include categories like DW GUIDANCE, PES GUIDANCE SERVICES, PMS GUIDANCE SERVICES, and PHS GUIDANCE SERVICES.



Pelham School District FY2018 Year-To-Date Budget Status Report

Account Detail by Function Through June 30, 2018

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
1033212000	232	TEACHER RETIREMENT	36,099	0.00	0.00	36,098.84	40,165.19	0.00	(4,066.35)	(11.26%)
1033212000	260	WORKERS COMP INSURANCE	1,274	0.00	0.00	1,274.00	1,186.61	0.00	87.39	6.86%
1033212000	275	WORKSHOPS - NON-UNION	1,325	0.00	875.00	2,200.00	2,200.00	0.00	0.00	0.00%
1033212000	321	PROFESSIONAL EDU SERVICES	0	0.00	239.96	239.96	0.00	0.00	239.96	100.00%
1033212000	330	PROFESSIONAL SERVICES	0	0.00	0.00	0.00	1,507.50	0.00	(1,507.50)	0.00%
1033212000	446	RENTAL/LEASE SOFTWARE	5,000	0.00	(875.00)	4,125.00	3,257.65	0.00	867.35	21.03%
1033212000	550	PRINTING	1,500	0.00	0.00	1,500.00	836.00	0.00	664.00	44.27%
1033212000	580	TRAVEL & MILEAGE	0	0.00	1,500.00	1,500.00	1,481.18	0.00	18.82	1.25%
1033212000	610	SUPPLIES	13,000	0.00	(1,164.96)	11,835.04	11,316.70	0.00	518.34	4.38%
1033212000	640	TEXTBOOKS - REPLACEMENT	430	0.00	0.00	430.00	248.96	0.00	181.04	42.10%
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	1,250	0.00	(600.00)	650.00	439.98	0.00	210.02	32.31%
1033212000	810	DUES AND FEES	400	0.00	25.00	425.00	425.00	0.00	0.00	0.00%
1033212000	890	MISCELLANEOUS	2,000	0.00	0.00	2,000.00	1,992.35	0.00	7.65	0.38%
Total PHS GUIDANCE SERVICES			\$447,347	\$0.00	\$0.00	\$447,346.71	\$523,329.92	\$0.00	(\$75,983.21)	(16.99%)
Total 33 - PELHAM HIGH SCHOOL			\$447,347	\$0.00	\$0.00	\$447,346.71	\$523,329.92	\$0.00	(\$75,983.21)	(16.99%)
Total 2120 - GUIDANCE SERVICES			\$831,620	\$0.00	(\$622.00)	\$830,997.80	\$904,004.18	\$1,813.61	(\$74,819.99)	(9.00%)
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	3,658	0.00	0.00	3,658.00	0.00	0.00	3,658.00	100.00%
1000213400	211	HEALTH INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000213400	212	DENTAL INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000213400	213	LIFE INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000213400	214	DISABILITY INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000213400	220	SOCIAL SECURITY	280	0.00	0.00	279.84	0.00	0.00	279.84	100.00%
1000213400	260	WORKERS COMP INSURANCE	18	0.00	0.00	17.80	0.00	0.00	17.80	100.00%
Total DW NURSE SERVICES			\$3,956	\$0.00	\$0.00	\$3,955.64	\$0.00	\$0.00	\$3,955.64	100.00%
Total 00 - DISTRICT-WIDE			\$3,956	\$0.00	\$0.00	\$3,955.64	\$0.00	\$0.00	\$3,955.64	100.00%
PES NURSE SERVICES										
1011213400	110	SALARIES	82,090	0.00	0.00	82,090.00	82,338.97	0.00	(248.97)	(0.30%)
1011213400	114	INSTRUC. ASST. SALARIES	20,876	0.00	0.00	20,875.93	19,239.93	0.00	1,636.00	7.84%
1011213400	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	1,450.00	0.00	(1,450.00)	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	24,665	0.00	0.00	24,665.42	22,604.52	0.00	2,060.90	8.36%
1011213400	212	DENTAL INSURANCE	1,408	0.00	0.00	1,407.55	1,412.93	0.00	(5.38)	(0.38%)
1011213400	213	LIFE INSURANCE	133	0.00	0.00	132.96	134.64	0.00	(1.68)	(1.26%)
1011213400	214	DISABILITY INSURANCE	211	0.00	0.00	211.44	217.44	0.00	(6.00)	(2.84%)
1011213400	220	SOCIAL SECURITY	7,991	0.00	0.00	7,991.39	7,812.26	0.00	179.13	2.24%
1011213400	232	TEACHER RETIREMENT	10,079	0.00	0.00	10,079.22	10,083.93	0.00	(4.71)	(0.05%)



Pelham School District FY2018 Year-To-Date Budget Status Report

Account Detail by Function Through June 30, 2018

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
1033213400	430	REPAIRS & MAINTENANCE	125	0.00	0.00	125.00	0.00	0.00	125.00	100.00%
1033213400	446	RENTAL/LEASE SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033213400	610	SUPPLIES	2,000	(22.78)	(22.78)	1,977.22	1,690.67	0.00	286.55	14.49%
1033213400	650	SOFTWARE	625	0.00	0.00	625.00	302.25	0.00	322.75	51.64%
1033213400	737	FURNITURE-REPLACEMENT	569	0.00	22.78	591.78	591.78	0.00	0.00	0.00%
1033213400	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PHS NURSE SERVICES			\$101,937	\$0.00	\$0.00	\$101,936.85	\$133,843.20	\$0.00	(\$31,906.35)	(31.30%)
Total 33 - PELHAM HIGH SCHOOL			\$101,937	\$0.00	\$0.00	\$101,936.85	\$133,843.20	\$0.00	(\$31,906.35)	(31.30%)
Total 2134 - NURSE SERVICES			\$366,909	\$179.32	\$0.00	\$367,088.11	\$388,585.58	\$0.00	(\$21,497.47)	(5.86%)
2140 - PSYCHOLOGICAL SERVICES										
DW PSYCH SERVICES										
1000214000	110	SALARIES	146,180	0.00	0.00	146,180.17	111,607.02	0.00	34,573.15	23.65%
1000214000	211	HEALTH INSURANCE	28,721	0.00	0.00	28,721.31	25,852.16	0.00	2,869.15	9.99%
1000214000	212	DENTAL INSURANCE	1,475	0.00	0.00	1,475.40	1,391.60	0.00	83.80	5.68%
1000214000	213	LIFE INSURANCE	191	0.00	0.00	191.28	179.76	0.00	11.52	6.02%
1000214000	214	DISABILITY INSURANCE	307	0.00	0.00	307.20	295.20	0.00	12.00	3.91%
1000214000	220	SOCIAL SECURITY	11,183	0.00	0.00	11,182.78	8,470.61	0.00	2,712.17	24.25%
1000214000	232	TEACHER RETIREMENT	20,364	0.00	0.00	20,363.51	19,348.97	0.00	1,014.54	4.98%
1000214000	260	WORKERS COMP INSURANCE	711	0.00	0.00	711.17	447.80	0.00	263.37	37.03%
1000214000	275	WORKSHOPS NON-UNION	1,250	0.00	687.50	1,937.50	0.00	0.00	1,937.50	100.00%
1000214000	276	COURSE REIMBURS NON-UNION	1	0.00	0.00	1.00	0.00	0.00	1.00	100.00%
1000214000	321	PROFESSIONAL EDU SERVICES	1,200	0.00	0.00	1,200.00	0.00	1,000.00	200.00	16.67%
1000214000	325	TESTING PROTOCOLS	500	0.00	0.00	500.00	1,423.95	0.00	(923.95)	(184.79%)
1000214000	330	PROFESSIONAL SERVICES	20,100	0.00	4,000.00	24,100.00	48,637.59	0.00	(24,537.59)	(101.82%)
1000214000	430	REPAIRS & MAINTENANCE	500	0.00	0.00	500.00	0.00	0.00	500.00	100.00%
1000214000	580	TRAVEL & MILEAGE	500	0.00	0.00	500.00	0.00	0.00	500.00	100.00%
1000214000	610	SUPPLIES	3,280	0.00	0.00	3,280.00	990.00	0.00	2,290.00	69.82%
1000214000	643	INFORMATION ACCESS FEES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000214000	644	PUBLICATIONS	400	0.00	(126.35)	273.65	26.21	0.00	247.44	90.42%
1000214000	650	SOFTWARE	500	0.00	0.00	500.00	0.00	0.00	500.00	100.00%
1000214000	734	EQUIPMENT-ADDITIONAL	1	0.00	0.00	1.00	0.00	0.00	1.00	100.00%
1000214000	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000214000	810	DUES AND FEES	2,030	0.00	(1,731.00)	299.00	299.00	0.00	0.00	0.00%
Total DW PSYCH SERVICES			\$239,395	\$0.00	\$2,830.15	\$242,224.97	\$218,969.87	\$1,000.00	\$22,255.10	9.19%
Total 00 - DISTRICT-WIDE			\$239,395	\$0.00	\$2,830.15	\$242,224.97	\$218,969.87	\$1,000.00	\$22,255.10	9.19%
PES PSYCH SERVICES										
1011214000	325	TESTING PROTOCOLS	3,923	0.00	0.00	3,923.00	3,703.77	0.00	219.23	5.59%
1011214000	610	SUPPLIES	200	0.00	0.00	200.00	82.91	0.00	117.09	58.54%
Total PES PSYCH SERVICES			\$4,123	\$0.00	\$0.00	\$4,123.00	\$3,786.68	\$0.00	\$336.32	8.16%
Total 11 - PELHAM ELEMENTARY SCHOOL			\$4,123	\$0.00	\$0.00	\$4,123.00	\$3,786.68	\$0.00	\$336.32	8.16%



Pelham School District FY2018 Year-To-Date Budget Status Report

Account Detail by Function Through June 30, 2018

Table with columns: Budget Unit, Account, Account Title, Original Appropriation, Budget Amendments, Budget Transfers, Revised Budget, YTD Expended, Encumbered, Available Budget, Percent Available. Rows include categories like PMS PSYCH SERVICES, PHS PSYCH SERVICES, PHS PSYCH SERVICES, DW SPEECH SERVICES, and PMS PSYCH SERVICES.



Pelham School District FY2018 Year-To-Date Budget Status Report

Account Detail by Function Through June 30, 2018

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
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	2,010	193.60	278.70	2,482.30	2,482.22	0.00	0.08	0.00%
1011215000	330	PROFESSIONAL SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011215000	610	SUPPLIES	800	(257.23)	542.77	542.77	542.77	0.00	0.00	0.00%
1011215000	640	TEXTBOOKS - REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011215000	733	FURNITURE-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011215000	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011215000	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PES SPEECH SERVICES			\$2,810	\$193.60	\$21.47	\$3,025.07	\$3,024.99	\$0.00	\$0.08	0.00%
Total 11 - PELHAM ELEMENTARY SCHOOL			\$2,810	\$193.60	\$21.47	\$3,025.07	\$3,024.99	\$0.00	\$0.08	0.00%
PMS SPEECH SERVICES										
1012215000	110	SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012215000	114	INSTRUC. ASST. SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012215000	325	TESTING PROTOCOLS	230	0.00	0.00	230.00	249.10	0.00	(19.10)	(8.30%)
1012215000	610	SUPPLIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PMS SPEECH SERVICES			\$230	\$0.00	\$0.00	\$230.00	\$249.10	\$0.00	(\$19.10)	(8.30%)
Total 12 - PELHAM MEMORIAL SCHOOL			\$230	\$0.00	\$0.00	\$230.00	\$249.10	\$0.00	(\$19.10)	(8.30%)
PHS SPEECH SERVICES										
1033215000	325	TESTING PROTOCOLS	1,000	0.00	(233.58)	766.42	766.42	0.00	0.00	0.00%
1033215000	610	SUPPLIES	1,000	0.00	233.58	1,233.58	1,174.88	0.00	58.70	4.76%
1033215000	650	SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PHS SPEECH SERVICES			\$2,000	\$0.00	\$0.00	\$2,000.00	\$1,941.30	\$0.00	\$58.70	2.94%
Total 33 - PELHAM HIGH SCHOOL			\$2,000	\$0.00	\$0.00	\$2,000.00	\$1,941.30	\$0.00	\$58.70	2.94%
Total 2150 - SPEECH SERVICES			\$415,260	\$193.60	(\$666.03)	\$414,787.09	\$381,013.28	\$0.00	\$33,773.81	8.14%
2162 - PT SERVICES										
DW PT SERVICES										
1000216200	321	PROFESSIONAL EDU SERVICES	1	0.00	0.00	1.00	0.00	0.00	1.00	100.00%
1000216200	330	PROFESSIONAL SERVICES	71,000	0.00	(5,942.00)	65,058.00	29,833.43	0.00	35,224.57	54.14%
1000216200	610	SUPPLIES	200	0.00	0.00	200.00	90.57	0.00	109.43	54.72%
1000216200	734	EQUIPMENT-ADDITIONAL	1,000	0.00	0.00	1,000.00	906.55	0.00	93.45	9.34%
1000216200	738	EQUIPMENT-REPLACEMENT	100	0.00	0.00	100.00	0.00	0.00	100.00	100.00%
Total DW PT SERVICES			\$72,301	\$0.00	(\$5,942.00)	\$66,359.00	\$30,830.55	\$0.00	\$35,528.45	53.54%
Total 00 - DISTRICT-WIDE			\$72,301	\$0.00	(\$5,942.00)	\$66,359.00	\$30,830.55	\$0.00	\$35,528.45	53.54%



Pelham School District FY2018 Year-To-Date Budget Status Report

Account Detail by Function Through June 30, 2018

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 PT SERVICES, PHS OT SERVICES, PES OT SERVICES, and Total DW OT SERVICES.



Pelham School District FY2018 Year-To-Date Budget Status Report

Account Detail by Function Through June 30, 2018

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
KINDERGARTEN OT SERVICES										
1011216329	610	SUPPLIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011216329	650	SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011216329	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011216329	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total KINDERGARTEN OT SERVICES			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 11 - PELHAM ELEMENTARY SCHOOL										
Total 11 - PELHAM ELEMENTARY SCHOOL			\$2,938	\$10.49	(\$21.47)	\$2,927.02	\$2,286.93	\$0.00	\$640.09	21.87%
PMS OT SERVICES										
1012216300	325	TESTING PROTOCOLS	360	0.00	50.00	410.00	404.77	0.00	5.23	1.28%
1012216300	610	SUPPLIES	800	0.00	0.00	800.00	759.37	0.00	40.63	5.08%
1012216300	650	SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012216300	733	FURNITURE-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012216300	734	EQUIPMENT-ADDITIONAL	970	0.00	(50.00)	920.00	590.86	0.00	329.14	35.78%
1012216300	737	FURNITURE-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012216300	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PMS OT SERVICES			\$2,130	\$0.00	\$0.00	\$2,130.00	\$1,755.00	\$0.00	\$375.00	17.61%
Total 12 - PELHAM MEMORIAL SCHOOL										
Total 12 - PELHAM MEMORIAL SCHOOL			\$2,130	\$0.00	\$0.00	\$2,130.00	\$1,755.00	\$0.00	\$375.00	17.61%
PHS OT SERVICES										
1033216300	325	TESTING PROTOCOLS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033216300	610	SUPPLIES	4,000	0.00	(564.00)	3,436.00	1,041.83	0.00	2,394.17	69.68%
1033216300	734	EQUIPMENT-ADDITIONAL	2,000	0.00	(2,000.00)	0.00	0.00	0.00	0.00	0.00%
1033216300	737	FURNITURE-REPLACEMENT	0	3,586.54	2,765.00	6,351.54	6,351.54	0.00	0.00	0.00%
1033216300	738	EQUIPMENT-REPLACEMENT	500	0.00	(201.00)	299.00	299.00	0.00	0.00	0.00%
Total PHS OT SERVICES			\$6,500	\$3,586.54	\$0.00	\$10,086.54	\$7,692.37	\$0.00	\$2,394.17	23.74%
Total 33 - PELHAM HIGH SCHOOL			\$6,500	\$3,586.54	\$0.00	\$10,086.54	\$7,692.37	\$0.00	\$2,394.17	23.74%
Total 2163 - OT SERVICES										
Total 2163 - OT SERVICES			\$278,925	\$3,597.03	(\$4,021.47)	\$278,500.40	\$248,644.69	\$0.00	\$29,855.71	10.72%
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	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PES OTHER STUDENT SERVICE			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 11 - PELHAM ELEMENTARY SCHOOL										
Total 11 - PELHAM ELEMENTARY SCHOOL			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
PMS OTHER STUDENT SERVICE										
1012219000	320	IN-DIST PROF DEVELOPMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012219000	321	PROFESSIONAL EDU SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012219000	610	SUPPLIES	500	0.00	0.00	500.00	0.00	0.00	500.00	100.00%
1012219000	640	TEXTBOOKS - REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012219000	890	MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PMS OTHER STUDENT SERVICE			\$500	\$0.00	\$0.00	\$500.00	\$0.00	\$0.00	\$500.00	100.00%
Total 12 - PELHAM MEMORIAL SCHOOL										
Total 12 - PELHAM MEMORIAL SCHOOL			\$500	\$0.00	\$0.00	\$500.00	\$0.00	\$0.00	\$500.00	100.00%



Pelham School District FY2018 Year-To-Date Budget Status Report
Account Detail by Function Through June 30, 2018

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 OTHER STUDENT SERVICE, PHS OTHER STUDENT SERVICE, Total PHS OTHER STUDENT SERVICE, Total 33 - PELHAM HIGH SCHOOL, Total 2190 - OTHER PUPIL SERVICES, 2210 - IMPROVEMENT- INSTRUCTION, DW IMPROVEMENT INSTRUC, SALARIES, INSTRUC. ASST. SALARIES, HEALTH INSURANCE, DENTAL INSURANCE, LIFE INSURANCE, DISABILITY INSURANCE, SOCIAL SECURITY, TEACHER RETIREMENT, WORKERS COMP INSURANCE, WORKSHOPS PEA, WORKSHOPS NON-UNION, TSA MATCH CONTRIBUTION, IN-DIST PROF DEVELOPMENT, PROFESSIONAL EDU SERVICES, PROFESSIONAL SERVICES, RENTAL/LEASE SOFTWARE, PRINTING, TRAVEL & MILEAGE, SUPPLIES, PUBLICATIONS, SOFTWARE, DUES AND FEES, MISCELLANEOUS, Total DW IMPROVEMENT INSTRUC, Total 00 - DISTRICT-WIDE, PES IMPROV INSTRUC, TEXTBOOKS - ADDITIONAL, PUBLICATIONS, Total PES IMPROV INSTRUC, Total 11 - PELHAM ELEMENTARY SCHOOL, PMS IMPROVE INSTRUC, TEXTBOOKS - REPLACEMENT, TEXTBOOKS - ADDITIONAL, MISCELLANEOUS, Total PMS IMPROVE INSTRUC, Total 12 - PELHAM MEMORIAL SCHOOL.



Pelham School District FY2018 Year-To-Date Budget Status Report

Account Detail by Function Through June 30, 2018

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
PHS IMPROVE INSTRUCTION										
1033221000	110	SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033221000	220	SOCIAL SECURITY	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033221000	232	TEACHER RETIREMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033221000	260	WORKERS COMP INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033221000	320	IN-DIST PROF DEVELOPMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033221000	640	TEXTBOOKS - REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033221000	644	PUBLICATIONS	0	0.00	0.00	0.01	0.00	0.00	0.01	100.00%
Total PHS IMPROVE INSTRUCTION			\$0	\$0.00	\$0.00	\$0.01	\$0.00	\$0.00	\$0.01	100.00%
Total 33 - PELHAM HIGH SCHOOL			\$0	\$0.00	\$0.00	\$0.01	\$0.00	\$0.00	\$0.01	100.00%
Total 2210 - IMPROVEMENT- INSTRUCTION			\$301,405	\$0.00	(\$836.50)	\$300,568.49	\$267,298.47	\$0.00	\$33,270.02	11.07%
2212 - INSTR/CURRIC DEVELOPMENT										
INSTR & CURRICULUM DEVEL										
1000221200	110	SALARIES	16,899	0.00	0.00	16,899.00	16,431.25	0.00	467.75	2.77%
1000221200	220	SOCIAL SECURITY	1,293	0.00	0.00	1,292.78	1,230.65	0.00	62.13	4.81%
1000221200	232	TEACHER RETIREMENT	2,934	0.00	0.00	2,933.67	2,852.25	0.00	81.42	2.78%
1000221200	260	WORKERS COMP INSURANCE	82	0.00	0.00	82.22	65.74	0.00	16.48	20.04%
1000221200	580	TRAVEL & MILEAGE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000221200	610	SUPPLIES	250	0.00	0.00	250.00	0.00	0.00	250.00	100.00%
1000221200	890	MISCELLANEOUS	1,500	0.00	0.00	1,500.00	1,500.00	0.00	0.00	0.00%
Total INSTR & CURRICULUM DEVEL			\$22,958	\$0.00	\$0.00	\$22,957.67	\$22,079.89	\$0.00	\$877.78	3.82%
Total 00 - DISTRICT-WIDE			\$22,958	\$0.00	\$0.00	\$22,957.67	\$22,079.89	\$0.00	\$877.78	3.82%
Total 2212 - INSTR/CURRIC DEVELOPMENT			\$22,958	\$0.00	\$0.00	\$22,957.67	\$22,079.89	\$0.00	\$877.78	3.82%
2213 - INSTRUCTION STAFF TRAINING										
DW INSTRUC STAFF TRAINING										
1000221300	110	SALARIES	14,000	0.00	0.00	14,000.00	14,720.00	0.00	(720.00)	(5.14%)
1000221300	114	INSTRUC. ASST. SALARIES	1,500	0.00	0.00	1,500.00	1,000.00	0.00	500.00	33.33%
1000221300	220	SOCIAL SECURITY	1,186	0.00	0.00	1,185.75	1,164.35	0.00	21.40	1.80%
1000221300	232	TEACHER RETIREMENT	2,430	0.00	0.00	2,430.40	2,555.39	0.00	(124.99)	(5.14%)
1000221300	260	WORKERS COMP INSURANCE	68	0.00	0.00	68.11	63.14	0.00	4.97	7.30%
1000221300	271	WORKSHOPS PESPA	7,500	0.00	0.00	7,500.00	1,413.00	0.00	6,087.00	81.16%
1000221300	272	COURSE REIMBURSE PESPA	7,500	2,246.35	0.00	9,746.35	7,503.85	0.00	2,242.50	23.01%
1000221300	273	WORKSHOPS PEA	22,000	0.00	0.00	22,000.00	13,980.32	0.00	8,019.68	36.45%
1000221300	274	COURSE REIMBURSEMENT PEA	59,000	0.00	0.00	59,000.00	50,048.64	2,080.00	6,871.36	11.65%
1000221300	275	WORKSHOPS NON-UNION	2,500	0.00	0.00	2,500.00	739.98	0.00	1,760.02	70.40%
1000221300	276	COURSE REIMBURS NON-UNION	25,000	0.00	0.00	25,000.00	13,842.00	0.00	11,158.00	44.63%
1000221300	330	PROFESSIONAL SERVICES	0	0.00	0.00	0.00	4,700.00	500.00	(5,200.00)	0.00%
1000221300	580	TRAVEL & MILEAGE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%



Pelham School District FY2018 Year-To-Date Budget Status Report

Account Detail by Function Through June 30, 2018

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 SUPPLIES, MISCELLANEOUS, INSTRUCTION STAFF TRAINING, LIBRARY SERVICES, and PELHAM ELEMENTARY SCHOOL.



Pelham School District FY2018 Year-To-Date Budget Status Report

Account Detail by Function Through June 30, 2018

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
1012222200	641	TEXTBOOKS - ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012222200	643	INFORMATION ACCESS FEES	2,500	0.00	1,290.08	3,790.08	3,790.08	0.00	0.00	0.00%
1012222200	644	PUBLICATIONS	900	0.00	(317.57)	582.43	582.43	0.00	0.00	0.00%
1012222200	649	TAPES/CD/DVD/AUDIO VISUAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012222200	733	FURNITURE-ADDITIONAL	1,000	0.00	(32.49)	967.51	967.51	0.00	0.00	0.00%
1012222200	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012222200	890	MISCELLANEOUS	900	0.00	(256.61)	643.39	643.39	0.00	0.00	0.00%
Total PMS LIBRARY SERVICES			\$92,024	\$0.00	\$0.00	\$92,024.31	\$91,283.89	\$0.00	\$740.42	0.80%
Total 12 - PELHAM MEMORIAL SCHOOL			\$92,024	\$0.00	\$0.00	\$92,024.31	\$91,283.89	\$0.00	\$740.42	0.80%
PMS LIBRARY SERVICES										
1033222200	110	SALARIES	65,816	0.00	0.00	65,815.92	26,792.29	0.00	39,023.63	59.29%
1033222200	114	INSTRUC. ASST. SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033222200	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	225.00	0.00	(225.00)	0.00%
1033222200	121	LONG TERM SUB SALARIES	0	0.00	0.00	0.00	12,180.00	0.00	(12,180.00)	0.00%
1033222200	211	HEALTH INSURANCE	34,429	0.00	0.00	34,429.09	12,339.74	0.00	22,089.35	64.16%
1033222200	212	DENTAL INSURANCE	1,006	0.00	0.00	1,005.60	453.88	0.00	551.72	54.86%
1033222200	213	LIFE INSURANCE	110	0.00	0.00	110.16	40.60	0.00	69.56	63.14%
1033222200	214	DISABILITY INSURANCE	165	0.00	0.00	165.12	66.36	0.00	98.76	59.81%
1033222200	220	SOCIAL SECURITY	5,035	0.00	0.00	5,034.93	2,898.07	0.00	2,136.86	42.44%
1033222200	231	NON-TEACHER RETIREMENT	2,207	0.00	0.00	2,206.74	0.00	0.00	2,206.74	100.00%
1033222200	232	TEACHER RETIREMENT	8,059	0.00	0.00	8,059.30	4,651.13	0.00	3,408.17	42.29%
1033222200	260	WORKERS COMP INSURANCE	320	0.00	0.00	320.19	157.28	0.00	162.91	50.88%
1033222200	430	REPAIRS & MAINTENANCE	350	0.00	(350.00)	0.00	0.00	0.00	0.00	0.00%
1033222200	610	SUPPLIES	1,500	0.00	0.00	1,500.00	1,446.89	0.00	53.11	3.54%
1033222200	640	TEXTBOOKS - REPLACEMENT	6,500	0.00	0.00	6,500.00	6,291.26	0.00	208.74	3.21%
1033222200	643	INFORMATION ACCESS FEES	24,000	0.00	(1,199.24)	22,800.76	20,876.76	0.00	1,924.00	8.44%
1033222200	644	PUBLICATIONS	2,400	0.00	(979.86)	1,420.14	1,420.14	0.00	0.00	0.00%
1033222200	649	TAPES/CD/DVD/AUDIO VISUAL	1,000	0.00	(476.28)	523.72	352.47	49.95	121.30	23.16%
1033222200	733	FURNITURE-ADDITIONAL	1,500	0.00	0.00	1,500.00	1,182.24	0.00	317.76	21.18%
1033222200	734	EQUIPMENT-ADDITIONAL	1,500	0.00	3,005.38	4,505.38	4,505.38	0.00	0.00	0.00%
1033222200	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PMS LIBRARY SERVICES			\$155,897	\$0.00	\$0.00	\$155,897.05	\$95,879.49	\$49.95	\$59,967.61	38.47%
Total 33 - PELHAM HIGH SCHOOL			\$155,897	\$0.00	\$0.00	\$155,897.05	\$95,879.49	\$49.95	\$59,967.61	38.47%
Total 2222 - LIBRARY SERVICES			\$325,155	\$0.00	\$904.00	\$326,059.18	\$269,779.20	\$49.95	\$56,230.03	17.25%
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%



Pelham School District FY2018 Year-To-Date Budget Status Report

Account Detail by Function Through June 30, 2018

Table with columns: Budget Unit, Account, Account Title, Original Appropriation, Budget Amendments, Budget Transfers, Revised Budget, YTD Expended, Encumbered, Available Budget, Percent Available. Rows include categories like DW COMPUTER INSTRUCTION, DISTRICT-WIDE, PES COMPUTER TECHNOLOGY, PMS COMPUTER TECH, PELHAM ELEMENTARY SCHOOL, PELHAM MEMORIAL SCHOOL, PELHAM HIGH SCHOOL, COMPUTER TECHNOLOGY, SCHOOL BOARD SERVICES, and SALARIES.



Pelham School District FY2018 Year-To-Date Budget Status Report

Account Detail by Function Through June 30, 2018

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
1001231100	810	DUES AND FEES	6,350	0.00	0.00	6,350.00	5,319.85	0.00	1,030.15	16.22%
1001231100	890	MISCELLANEOUS	2,500	0.00	0.00	2,500.00	5,086.11	0.00	(2,586.11)	(103.44%)
Total	SCHOOL BOARD SERVICES		\$21,047	\$0.00	\$0.00	\$21,046.70	\$31,747.06	\$0.00	(\$10,700.36)	(50.84%)
Total 01 - SCHOOL BOARD			\$21,047	\$0.00	\$0.00	\$21,046.70	\$31,747.06	\$0.00	(\$10,700.36)	(50.84%)
Total 2311 - SCHOOL BOARD SERVICES			\$21,047	\$0.00	\$0.00	\$21,046.70	\$31,747.06	\$0.00	(\$10,700.36)	(50.84%)
2312 - DISTRICT CLERK SERVICES										
DISTRICT CLERK SERVICES										
1001231200	110	SALARIES	500	0.00	0.00	500.00	500.00	0.00	0.00	0.00%
1001231200	220	SOCIAL SECURITY	38	0.00	0.00	38.25	38.25	0.00	0.00	0.00%
1001231200	330	PROFESSIONAL SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total	DISTRICT CLERK SERVICES		\$538	\$0.00	\$0.00	\$538.25	\$538.25	\$0.00	\$0.00	0.00%
Total 01 - SCHOOL BOARD			\$538	\$0.00	\$0.00	\$538.25	\$538.25	\$0.00	\$0.00	0.00%
Total 2312 - DISTRICT CLERK SERVICES			\$538	\$0.00	\$0.00	\$538.25	\$538.25	\$0.00	\$0.00	0.00%
2313 - DIST TRESASURER SERVICES										
DISTRICT TRESASURER SERVICE										
1001231300	110	SALARIES	5,000	0.00	0.00	5,000.00	4,500.00	0.00	500.00	10.00%
1001231300	220	SOCIAL SECURITY	382	0.00	0.00	382.50	344.25	0.00	38.25	10.00%
1001231300	580	TRAVEL & MILEAGE	100	0.00	0.00	100.00	175.18	0.00	(75.18)	(75.18%)
1001231300	610	SUPPLIES	1,500	0.00	0.00	1,500.00	1,136.45	0.00	363.55	24.24%
1001231300	890	MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total	DISTRICT TRESASURER SERVICE		\$6,982	\$0.00	\$0.00	\$6,982.50	\$6,155.88	\$0.00	\$826.62	11.84%
Total 01 - SCHOOL BOARD			\$6,982	\$0.00	\$0.00	\$6,982.50	\$6,155.88	\$0.00	\$826.62	11.84%
Total 2313 - DIST TRESASURER SERVICES			\$6,982	\$0.00	\$0.00	\$6,982.50	\$6,155.88	\$0.00	\$826.62	11.84%
2314 - ELECTION SERVICES										
ELECTION SERVICES										
1001231400	110	SALARIES	500	0.00	0.00	500.00	500.00	0.00	0.00	0.00%
1001231400	220	SOCIAL SECURITY	38	0.00	0.00	38.25	38.25	0.00	0.00	0.00%
1001231400	442	RENTAL/LEASE EQUIPMENT	250	0.00	0.00	250.00	225.00	0.00	25.00	10.00%
1001231400	610	SUPPLIES	1,500	0.00	0.00	1,500.00	1,545.22	0.00	(45.22)	(3.01%)
Total	ELECTION SERVICES		\$2,288	\$0.00	\$0.00	\$2,288.25	\$2,308.47	\$0.00	(\$20.22)	(0.88%)
Total 01 - SCHOOL BOARD			\$2,288	\$0.00	\$0.00	\$2,288.25	\$2,308.47	\$0.00	(\$20.22)	(0.88%)
Total 2314 - ELECTION SERVICES			\$2,288	\$0.00	\$0.00	\$2,288.25	\$2,308.47	\$0.00	(\$20.22)	(0.88%)
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	23,000	0.00	0.00	23,000.00	19,323.00	0.00	3,677.00	15.99%
Total	AUDIT SERVICES		\$23,000	\$0.00	\$0.00	\$23,000.00	\$19,323.00	\$0.00	\$3,677.00	15.99%
Total 01 - SCHOOL BOARD			\$23,000	\$0.00	\$0.00	\$23,000.00	\$19,323.00	\$0.00	\$3,677.00	15.99%
Total 2317 - AUDIT SERVICES			\$23,000	\$0.00	\$0.00	\$23,000.00	\$19,323.00	\$0.00	\$3,677.00	15.99%



Pelham School District FY2018 Year-To-Date Budget Status Report

Account Detail by Function Through June 30, 2018

Table with columns: Budget Unit, Account, Account Title, Original Appropriation, Budget Amendments, Budget Transfers, Revised Budget, YTD Expended, Encumbered, Available Budget, Percent Available. Rows include categories like LEGAL SERVICES, SUPERINTENDENT SERVICE, and DISTRICT-WIDE SUPERINTENDENT SERVICES.



Pelham School District FY2018 Year-To-Date Budget Status Report

Account Detail by Function Through June 30, 2018

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
1090232100	810	DUES AND FEES	3,550	0.00	0.00	3,550.00	2,115.50	0.00	1,434.50	40.41%
1090232100	890	MISCELLANEOUS	7,650	0.00	58.16	7,708.16	8,193.96	0.00	(485.80)	(6.30%)
Total SUPERINTENDENT SERVICES			\$325,932	\$270.37	\$0.00	\$326,202.79	\$286,759.61	\$763.42	\$38,679.76	11.86%
Total 90 - SAU #28			\$325,932	\$270.37	\$0.00	\$326,202.79	\$286,759.61	\$763.42	\$38,679.76	11.86%
Total 2321 - SUPERINTENDENT SERVICES			\$561,599	\$270.37	\$0.00	\$561,869.33	\$286,759.61	\$763.42	\$274,346.30	48.83%
2322 - SPECIAL SERVICES ADMIN										
DW SPEC SERVICES ADMIN										
1000233200	110	SALARIES	188,110	0.00	0.00	188,110.27	220,778.83	0.00	(32,668.56)	(17.37%)
1000233200	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000233200	211	HEALTH INSURANCE	30,324	0.00	0.00	30,323.55	43,433.24	0.00	(13,109.69)	(43.23%)
1000233200	212	DENTAL INSURANCE	1,475	0.00	0.00	1,475.40	4,139.59	0.00	(2,664.19)	(180.57%)
1000233200	213	LIFE INSURANCE	243	0.00	0.00	243.12	541.44	0.00	(298.32)	(122.70%)
1000233200	214	DISABILITY INSURANCE	639	0.00	0.00	639.12	877.68	0.00	(238.56)	(37.33%)
1000233200	220	SOCIAL SECURITY	14,390	0.00	0.00	14,390.43	16,903.58	0.00	(2,513.15)	(17.46%)
1000233200	231	NON-TEACHER RETIREMENT	0	0.00	0.00	0.01	3,875.17	0.00	(3,875.16)	(38,751,600.00%)
1000233200	232	TEACHER RETIREMENT	28,272	0.00	0.00	28,272.45	31,855.48	0.00	(3,583.03)	(12.67%)
1000233200	260	WORKERS COMP INSURANCE	915	0.00	0.00	915.15	898.45	0.00	16.70	1.82%
1000233200	275	WORKSHOPS NON-UNION	5,750	0.00	0.00	5,750.00	5,489.88	0.00	260.12	4.52%
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	4,800	0.00	0.00	4,800.00	2,600.00	0.00	2,200.00	45.83%
1000233200	320	IN-DIST PROF DEVELOPMENT	750	0.00	0.00	750.00	0.00	0.00	750.00	100.00%
1000233200	321	PROFESSIONAL EDU SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000233200	421	UTILITIES-DISPOSAL	600	0.00	(164.00)	436.00	245.40	0.00	190.60	43.72%
1000233200	534	POSTAGE/GENERAL EXPENSES	18	0.00	0.00	18.00	33.95	0.00	(15.95)	(88.61%)
1000233200	550	PRINTING	0	0.00	0.00	0.00	450.00	0.00	(450.00)	0.00%
1000233200	580	TRAVEL & MILEAGE	4,500	0.00	0.00	4,500.00	4,540.89	0.00	(40.89)	(0.91%)
1000233200	610	SUPPLIES	500	0.00	87.03	587.03	587.03	0.00	0.00	0.00%
1000233200	644	PUBLICATIONS	0	0.00	456.25	456.25	619.30	0.00	(163.05)	(35.74%)
1000233200	733	FURNITURE-ADDITIONAL	1,500	0.00	(95.27)	1,404.73	1,280.64	0.00	124.09	8.83%
1000233200	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000233200	810	DUES AND FEES	2,000	0.00	1,731.00	3,731.00	2,122.00	0.00	1,609.00	43.13%
1000233200	890	MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total DW SPEC SERVICES ADMIN			\$284,788	\$0.00	\$2,015.01	\$286,802.51	\$341,272.55	\$0.00	(\$54,470.04)	(18.99%)
Total 00 - DISTRICT-WIDE			\$284,788	\$0.00	\$2,015.01	\$286,802.51	\$341,272.55	\$0.00	(\$54,470.04)	(18.99%)
PES PRESCHOOL ADMIN										
1011233228	110	SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011233228	534	POSTAGE/GENERAL EXPENSES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011233228	580	TRAVEL & MILEAGE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011233228	610	SUPPLIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011233228	733	FURNITURE-ADDITIONAL	0	0.00	0.00	0.01	0.00	0.00	0.01	100.00%



Pelham School District FY2018 Year-To-Date Budget Status Report

Account Detail by Function Through June 30, 2018

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
1012241000	232	TEACHER RETIREMENT	28,123	0.00	0.00	28,123.20	33,428.54	0.00	(5,305.34)	(18.86%)
1012241000	260	WORKERS COMP INSURANCE	1,118	0.00	0.00	1,118.24	1,086.98	0.00	31.26	2.80%
1012241000	275	WORKSHOPS NON-UNION	3,200	0.00	(1,121.00)	2,079.00	1,779.00	0.00	300.00	14.43%
1012241000	276	COURSE REIMBURS NON-UNION	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012241000	291	TSA MATCH CONTRIBUTION	6,000	0.00	0.00	6,000.00	3,000.00	0.00	3,000.00	50.00%
1012241000	430	REPAIRS & MAINTENANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012241000	433	CONTRACTED REPAIR & MAINT	9,002	2,988.27	0.00	11,990.27	8,495.79	0.00	3,494.48	29.14%
1012241000	442	RENTAL/LEASE EQUIPMENT	5,220	0.00	0.00	5,220.00	4,797.40	0.00	422.60	8.10%
1012241000	534	POSTAGE/GENERAL EXPENSES	1,680	0.00	0.00	1,680.00	1,642.47	0.00	37.53	2.23%
1012241000	550	PRINTING	2,721	0.00	0.00	2,721.00	2,559.55	0.00	161.45	5.93%
1012241000	580	TRAVEL & MILEAGE	4,600	0.00	996.95	5,596.95	3,870.58	0.00	1,726.37	30.84%
1012241000	610	SUPPLIES	1,020	0.00	0.00	1,020.00	676.81	0.00	343.19	33.65%
1012241000	650	SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012241000	737	FURNITURE-REPLACEMENT	2,350	0.00	(1,391.11)	958.89	958.89	0.00	0.00	0.00%
1012241000	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012241000	810	DUES AND FEES	1,900	0.00	0.00	1,900.00	1,734.00	0.00	166.00	8.74%
1012241000	890	MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PMS SCHOOL ADMINISTRATION			\$373,437	\$2,988.27	(\$1,515.16)	\$374,910.54	\$400,652.48	\$0.00	(\$25,741.94)	(6.87%)
Total 12 - PELHAM MEMORIAL SCHOOL			\$373,437	\$2,988.27	(\$1,515.16)	\$374,910.54	\$400,652.48	\$0.00	(\$25,741.94)	(6.87%)
PMS SCHOOL ADMINISTRATION										
1033241000	110	SALARIES	242,312	0.00	0.00	242,312.10	268,125.82	0.00	(25,813.72)	(10.65%)
1033241000	130	OVERTIME SALARIES	0	0.00	0.00	0.00	370.89	0.00	(370.89)	0.00%
1033241000	211	HEALTH INSURANCE	57,699	0.00	0.00	57,698.52	72,553.36	0.00	(14,854.84)	(25.75%)
1033241000	212	DENTAL INSURANCE	4,926	0.00	0.00	4,926.43	5,285.06	0.00	(358.63)	(7.28%)
1033241000	213	LIFE INSURANCE	592	0.00	0.00	591.60	594.96	0.00	(3.36)	(0.57%)
1033241000	214	DISABILITY INSURANCE	465	0.00	0.00	465.36	467.52	0.00	(2.16)	(0.46%)
1033241000	220	SOCIAL SECURITY	18,996	0.00	0.00	18,995.88	20,619.16	0.00	(1,623.28)	(8.55%)
1033241000	231	NON-TEACHER RETIREMENT	7,347	0.00	0.00	7,347.17	8,529.55	0.00	(1,182.38)	(16.09%)
1033241000	232	TEACHER RETIREMENT	30,857	0.00	0.00	30,857.40	32,611.31	0.00	(1,753.91)	(5.68%)
1033241000	260	WORKERS COMP INSURANCE	1,208	0.00	0.00	1,208.04	1,065.72	0.00	142.32	11.78%
1033241000	275	WORKSHOPS NON-UNION	2,000	0.00	0.00	2,000.00	240.00	0.00	1,760.00	88.00%
1033241000	291	TSA MATCH CONTRIBUTION	6,000	0.00	0.00	6,000.00	3,000.00	0.00	3,000.00	50.00%
1033241000	430	REPAIRS & MAINTENANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033241000	433	CONTRACTED REPAIR & MAINT	12,710	1,911.25	0.00	14,621.25	8,878.46	0.00	5,742.79	39.28%
1033241000	442	RENTAL/LEASE EQUIPMENT	10,440	0.00	0.00	10,440.00	9,342.30	0.00	1,097.70	10.51%
1033241000	534	POSTAGE/GENERAL EXPENSES	6,000	0.00	0.00	6,000.00	5,047.14	0.00	952.86	15.88%
1033241000	550	PRINTING	2,500	0.00	(700.00)	1,800.00	1,800.00	0.00	0.00	0.00%
1033241000	580	TRAVEL & MILEAGE	4,600	0.00	0.00	4,600.00	4,581.30	0.00	18.70	0.41%
1033241000	610	SUPPLIES	1,100	0.00	(149.58)	950.42	950.42	0.00	0.00	0.00%
1033241000	650	SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033241000	810	DUES AND FEES	5,400	0.00	333.00	5,733.00	5,733.00	0.00	0.00	0.00%
Total PMS SCHOOL ADMINISTRATION			\$415,152	\$1,911.25	(\$516.58)	\$416,547.17	\$449,795.97	\$0.00	(\$33,248.80)	(7.98%)
Total 33 - PELHAM HIGH SCHOOL			\$415,152	\$1,911.25	(\$516.58)	\$416,547.17	\$449,795.97	\$0.00	(\$33,248.80)	(7.98%)
Total 2410 - SCHOOL ADMINISTRATION			\$1,369,118	\$9,149.05	(\$3,031.74)	\$1,375,235.67	\$1,430,806.21	\$0.00	(\$55,570.54)	(4.04%)



Pelham School District FY2018 Year-To-Date Budget Status Report

Account Detail by Function Through June 30, 2018

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	12,856.02	0.00	(256.02)	(2.03%)
1011249000	220	SOCIAL SECURITY	964	0.00	0.00	963.90	945.64	0.00	18.26	1.89%
1011249000	232	TEACHER RETIREMENT	2,187	0.00	0.00	2,187.36	2,231.96	0.00	(44.60)	(2.04%)
1011249000	260	WORKERS COMP INSURANCE	61	0.00	0.00	61.29	52.40	0.00	8.89	14.50%
1011249000	610	SUPPLIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
		Total PES OTHER SUPPORT SERVICE	\$15,813	\$0.00	\$0.00	\$15,812.55	\$16,086.02	\$0.00	(\$273.47)	(1.73%)
Total 11 - PELHAM ELEMENTARY SCHOOL										
PMS OTHER SUPPORT SERVICE										
1012249000	110	SALARIES	8,200	0.00	0.00	8,200.00	8,200.00	0.00	0.00	0.00%
1012249000	220	SOCIAL SECURITY	627	0.00	0.00	627.30	599.85	0.00	27.45	4.38%
1012249000	232	TEACHER RETIREMENT	1,424	0.00	0.00	1,423.52	1,423.65	0.00	(0.13)	(0.01%)
1012249000	260	WORKERS COMP INSURANCE	40	0.00	0.00	39.90	33.15	0.00	6.75	16.92%
1012249000	550	PRINTING	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012249000	610	SUPPLIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012249000	890	MISCELLANEOUS	1,000	0.00	0.00	1,000.00	1,000.00	0.00	0.00	0.00%
		Total PMS OTHER SUPPORT SERVICE	\$11,291	\$0.00	\$0.00	\$11,290.72	\$11,256.65	\$0.00	\$34.07	0.30%
Total 12 - PELHAM MEMORIAL SCHOOL										
PHS OTHER SUPPORT SERVICE										
1033249000	110	SALARIES	14,000	0.00	0.00	14,000.00	13,538.42	0.00	461.58	3.30%
1033249000	220	SOCIAL SECURITY	1,071	0.00	0.00	1,071.02	1,022.10	0.00	48.92	4.57%
1033249000	232	TEACHER RETIREMENT	2,300	0.00	0.00	2,300.20	2,220.11	0.00	80.09	3.48%
1033249000	260	WORKERS COMP INSURANCE	68	0.00	0.00	68.13	54.34	0.00	13.79	20.24%
1033249000	610	SUPPLIES	2,000	0.00	0.00	2,000.00	1,762.71	0.00	237.29	11.86%
1033249000	890	MISCELLANEOUS	11,817	0.00	2,586.98	14,403.98	14,497.88	0.00	(93.90)	(0.65%)
		Total PHS OTHER SUPPORT SERVICE	\$31,256	\$0.00	\$2,586.98	\$33,843.33	\$33,095.56	\$0.00	\$747.77	2.21%
Total 33 - PELHAM HIGH SCHOOL										
Total 2490 - OTHER SUPPORT SERVICES										
			\$58,360	\$0.00	\$2,586.98	\$60,946.60	\$60,438.23	\$0.00	\$508.37	0.83%
2510 - BUSINESS/FINANCE SERVICES										
DW BUSINESS & FINANCE										
1000251000	446	RENTAL/LEASE SOFTWARE	4,000	0.00	0.00	4,000.00	3,646.80	650.00	(296.80)	(7.42%)
1000251000	550	PRINTING	350	0.00	0.00	350.00	0.00	0.00	350.00	100.00%
1000251000	610	SUPPLIES	500	0.00	0.00	500.00	406.00	0.00	94.00	18.80%
1000251000	650	SOFTWARE	3,965	0.00	0.00	3,965.00	4,750.00	0.00	(785.00)	(19.80%)
1000251000	890	MISCELLANEOUS	2,225	0.00	0.00	2,225.00	3,858.87	0.00	(1,633.87)	(73.43%)
		Total DW BUSINESS & FINANCE	\$11,040	\$0.00	\$0.00	\$11,040.00	\$12,661.67	\$650.00	(\$2,271.67)	(20.58%)
Total 00 - DISTRICT-WIDE BUSINESS/FINANCE SERVICES										
1090251000	110	SALARIES	188,070	0.00	0.00	188,069.79	190,234.33	0.00	(2,164.54)	(1.15%)
1090251000	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1090251000	130	OVERTIME SALARIES	1,000	0.00	0.00	1,000.00	716.07	0.00	283.93	28.39%
1090251000	211	HEALTH INSURANCE	61,272	0.00	0.00	61,272.29	61,965.45	0.00	(693.16)	(1.13%)
1090251000	212	DENTAL INSURANCE	4,022	0.00	0.00	4,021.68	4,457.25	0.00	(435.57)	(10.83%)



Pelham School District FY2018 Year-To-Date Budget Status Report

Account Detail by Function Through June 30, 2018

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
1090251000	213	LIFE INSURANCE	412	0.00	0.00	411.84	392.28	0.00	19.56	4.75%
1090251000	214	DISABILITY INSURANCE	1,154	0.00	0.00	1,153.92	1,138.32	0.00	15.60	1.35%
1090251000	220	SOCIAL SECURITY	14,464	0.00	0.00	14,463.83	14,453.85	0.00	9.98	0.07%
1090251000	231	NON-TEACHER RETIREMENT	21,516	0.00	0.00	21,516.15	19,923.80	0.00	1,592.35	7.40%
1090251000	232	TEACHER RETIREMENT	0	0.00	0.00	0.00	1,240.65	0.00	(1,240.65)	0.00%
1090251000	260	WORKERS COMP INSURANCE	920	0.00	0.00	919.83	765.84	0.00	153.99	16.74%
1090251000	275	WORKSHOPS NON-UNION	5,975	0.00	0.00	5,975.00	4,357.50	0.00	1,617.50	27.07%
1090251000	291	TSA MATCH CONTRIBUTION	4,500	0.00	0.00	4,500.00	4,500.00	0.00	0.00	0.00%
1090251000	330	PROFESSIONAL SERVICES	5,200	4,300.00	0.00	9,500.00	4,300.00	5,200.00	0.00	0.00%
1090251000	335	LEGAL SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1090251000	421	UTILITIES-DISPOSAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1090251000	446	RENTAL/LEASE SOFTWARE	41,620	0.00	0.00	41,620.00	57,843.30	0.00	(16,223.30)	(38.98%)
1090251000	550	PRINTING	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1090251000	580	TRAVEL & MILEAGE	4,600	0.00	0.00	4,600.00	3,842.26	0.00	757.74	16.47%
1090251000	610	SUPPLIES	8,125	31.25	0.00	8,156.25	7,179.23	0.00	977.02	11.98%
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	405.00	0.00	(405.00)	0.00%
1090251000	810	DUES AND FEES	2,065	0.00	0.00	2,065.00	2,001.78	0.00	63.22	3.06%
1090251000	890	MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total BUSINESS/FINANCE SERVICES			\$364,914	\$4,331.25	\$0.00	\$369,245.58	\$379,716.91	\$5,200.00	(\$15,671.33)	(4.24%)
Total 90 - SAU #28			\$364,914	\$4,331.25	\$0.00	\$369,245.58	\$379,716.91	\$5,200.00	(\$15,671.33)	(4.24%)
Total 2510 - BUSINESS/FINANCE SERVICES			\$375,954	\$4,331.25	\$0.00	\$380,285.58	\$392,378.58	\$5,850.00	(\$17,943.00)	(4.72%)
2610 - SUPERVISION FACILITY OPER										
FACILITY OPERATIONS										
1000261000	110	SALARIES	102,498	0.00	0.00	102,498.38	107,399.20	0.00	(4,900.82)	(4.78%)
1000261000	130	OVERTIME SALARIES	0	0.00	0.00	0.00	53.76	0.00	(53.76)	0.00%
1000261000	211	HEALTH INSURANCE	44,997	0.00	0.00	44,996.80	37,519.10	0.00	7,477.70	16.62%
1000261000	212	DENTAL INSURANCE	2,538	0.00	0.00	2,537.52	2,407.84	0.00	1,29.68	5.11%
1000261000	213	LIFE INSURANCE	288	0.00	0.00	288.48	291.84	0.00	(3.36)	(1.16%)
1000261000	214	DISABILITY INSURANCE	234	0.00	0.00	234.24	236.64	0.00	(2.40)	(1.02%)
1000261000	220	SOCIAL SECURITY	7,841	0.00	0.00	7,841.13	8,144.79	0.00	(303.66)	(3.87%)
1000261000	231	NON-TEACHER RETIREMENT	11,664	0.00	0.00	11,664.32	12,228.21	0.00	(563.89)	(4.83%)
1000261000	260	WORKERS COMP INSURANCE	499	0.00	0.00	498.66	431.66	0.00	67.00	13.44%
1000261000	275	WORKSHOPS NON-UNION	2,950	0.00	0.00	2,950.00	2,145.00	0.00	805.00	27.29%
1000261000	580	TRAVEL & MILEAGE	2,300	0.00	0.00	2,300.00	681.20	0.00	1,618.80	70.38%
1000261000	650	SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000261000	738	EQUIPMENT-REPLACEMENT	800	0.00	236.20	1,036.20	949.41	0.00	86.79	8.38%
1000261000	810	DUES AND FEES	175	0.00	0.00	175.00	175.00	0.00	0.00	0.00%
Total FACILITY OPERATIONS			\$176,785	\$0.00	\$236.20	\$177,020.73	\$172,663.65	\$0.00	\$4,357.08	2.46%
Total 00 - DISTRICT-WIDE			\$176,785	\$0.00	\$236.20	\$177,020.73	\$172,663.65	\$0.00	\$4,357.08	2.46%
Total 2610 - SUPERVISION FACILITY OPER			\$176,785	\$0.00	\$236.20	\$177,020.73	\$172,663.65	\$0.00	\$4,357.08	2.46%



Pelham School District FY2018 Year-To-Date Budget Status Report

Account Detail by Function Through June 30, 2018

Table with columns: Budget Unit, Account, Account Title, Original Appropriation, Budget Amendments, Budget Transfers, Revised Budget, YTD Expended, Encumbered, Available Budget, Percent Available. Rows include categories like DW BUILDING SERVICES, PES BUILDING SERVICES, and Total DW Building Services.



Pelham School District FY2018 Year-To-Date Budget Status Report

Account Detail by Function Through June 30, 2018

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
1011262000	624	UTILITIES - HEATING OIL	72,060	0.00	0.00	72,060.00	46,949.22	0.00	25,110.78	34.85%
1011262000	734	EQUIPMENT-ADDITIONAL	0	0.00	697.00	697.00	697.00	0.00	0.00	0.00%
1011262000	738	EQUIPMENT-REPLACEMENT	6,179	0.00	171.00	6,350.00	6,350.00	0.00	0.00	0.00%
Total PES BUILDING SERVICES			\$640,152	\$10,554.58	(\$9,600.20)	\$641,106.18	\$584,363.65	\$1,759.50	\$54,983.03	8.58%
Total 11 - PELHAM ELEMENTARY SCHOOL			\$640,152	\$10,554.58	(\$9,600.20)	\$641,106.18	\$584,363.65	\$1,759.50	\$54,983.03	8.58%
PMS BUILDING SERVICES										
1012262000	110	SALARIES	80,746	0.00	0.00	80,745.60	94,792.92	0.00	(14,047.32)	(17.40%)
1012262000	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012262000	130	OVERTIME SALARIES	7,000	0.00	0.00	7,000.00	5,495.26	0.00	1,504.74	21.50%
1012262000	211	HEALTH INSURANCE	47,997	0.00	0.00	47,996.80	43,433.24	0.00	4,563.56	9.51%
1012262000	212	DENTAL INSURANCE	3,593	0.00	0.00	3,593.18	3,593.18	0.00	0.00	0.00%
1012262000	213	LIFE INSURANCE	135	0.00	0.00	134.64	154.08	0.00	(19.44)	(14.44%)
1012262000	214	DISABILITY INSURANCE	206	0.00	0.00	206.40	229.44	0.00	(23.04)	(11.16%)
1012262000	220	SOCIAL SECURITY	6,942	0.00	0.00	6,942.04	7,729.23	0.00	(787.19)	(11.34%)
1012262000	231	NON-TEACHER RETIREMENT	9,985	0.00	0.00	9,985.44	11,184.97	0.00	(1,199.53)	(12.01%)
1012262000	260	WORKERS COMP INSURANCE	3,507	0.00	0.00	3,506.87	3,903.21	0.00	(396.34)	(11.30%)
1012262000	411	UTILITIES-WATER	5,856	570.00	0.00	6,426.00	5,583.70	655.50	186.80	2.91%
1012262000	412	UTILITIES-SEPTIC	2,711	0.00	14.00	2,725.00	2,725.00	0.00	0.00	0.00%
1012262000	421	UTILITIES-DISPOSAL	9,261	0.00	0.00	9,261.00	8,830.58	0.00	430.42	4.65%
1012262000	430	REPAIRS & MAINTENANCE	10,251	1,217.20	(1,927.61)	9,540.59	9,535.10	0.00	5.49	0.06%
1012262000	432	BOILER REPAIR & MAINT	3,000	0.00	814.86	3,814.86	6,194.28	0.00	(2,379.42)	(62.37%)
1012262000	433	CONTRACTED REPAIR & MAINT	10,268	50.00	(689.35)	9,628.65	8,352.77	2,496.00	(1,220.12)	(12.67%)
1012262000	441	RENTAL/LEASE BUILDINGS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012262000	610	SUPPLIES	21,135	0.00	4,719.58	25,854.58	24,971.39	0.00	883.19	3.42%
1012262000	622	UTILITIES - ELECTRIC	49,567	0.00	0.00	49,567.00	53,672.15	0.00	(4,105.15)	(8.28%)
1012262000	623	UTILITIES - PROPANE	4,798	0.00	0.00	4,798.00	4,366.12	0.00	431.88	9.00%
1012262000	624	UTILITIES - HEATING OIL	50,202	0.00	0.00	50,202.00	52,339.73	0.00	(2,137.73)	(4.26%)
1012262000	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012262000	738	EQUIPMENT-REPLACEMENT	0	0.00	1,826.04	1,826.04	1,826.04	0.00	0.00	0.00%
Total PMS BUILDING SERVICES			\$327,160	\$1,837.20	\$4,757.52	\$333,754.69	\$348,912.39	\$3,151.50	(\$18,309.20)	(5.49%)
Total 12 - PELHAM MEMORIAL SCHOOL			\$327,160	\$1,837.20	\$4,757.52	\$333,754.69	\$348,912.39	\$3,151.50	(\$18,309.20)	(5.49%)
PHS BUILDING SERVICES										
1033262000	110	SALARIES	188,136	0.00	0.00	188,136.00	217,623.89	0.00	(29,487.89)	(15.67%)
1033262000	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	3,305.50	0.00	(3,305.50)	0.00%
1033262000	130	OVERTIME SALARIES	8,000	0.00	0.00	8,000.00	7,153.55	0.00	846.45	10.58%
1033262000	211	HEALTH INSURANCE	53,869	0.00	0.00	53,868.85	49,013.98	0.00	4,854.87	9.01%
1033262000	212	DENTAL INSURANCE	3,065	0.00	0.00	3,064.56	3,694.03	0.00	(629.47)	(20.54%)
1033262000	213	LIFE INSURANCE	293	0.00	0.00	293.04	325.68	0.00	(32.64)	(11.14%)
1033262000	214	DISABILITY INSURANCE	426	0.00	0.00	426.00	454.08	0.00	(28.08)	(6.59%)
1033262000	220	SOCIAL SECURITY	15,463	0.00	0.00	15,463.40	17,628.75	0.00	(2,165.35)	(14.00%)
1033262000	231	NON-TEACHER RETIREMENT	20,985	0.00	0.00	20,985.28	23,950.11	0.00	(2,964.83)	(14.13%)
1033262000	260	WORKERS COMP INSURANCE	7,835	0.00	0.00	7,835.40	8,885.49	0.00	(1,050.09)	(13.40%)
1033262000	411	UTILITIES-WATER	9,044	840.00	0.00	9,884.00	7,472.68	1,035.00	1,372.32	13.92%
1033262000	412	UTILITIES-SEPTIC	3,419	0.00	0.00	3,419.00	3,390.00	0.00	29.00	0.85%
1033262000	421	UTILITIES-DISPOSAL	9,261	0.00	0.00	9,261.00	9,379.93	0.00	(118.93)	(1.28%)



Pelham School District FY2018 Year-To-Date Budget Status Report

Account Detail by Function Through June 30, 2018

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
1033262000	430	REPAIRS & MAINTENANCE	12,356	0.00	4,413.75	16,769.75	16,981.12	0.00	(211.37)	(1.26%)
1033262000	432	BOILER REPAIR & MAINT	6,486	0.00	(4,353.60)	2,132.40	2,592.00	0.00	(459.60)	(21.55%)
1033262000	433	CONTRACTED REPAIR & MAINT	11,299	0.00	3,461.35	14,760.35	17,193.03	0.00	(2,432.68)	(16.48%)
1033262000	610	SUPPLIES	41,565	75.44	4,818.27	46,458.71	46,757.99	0.00	(299.28)	(0.64%)
1033262000	622	UTILITIES - ELECTRIC	214,709	0.00	0.00	214,709.00	185,091.66	0.00	29,617.34	13.79%
1033262000	623	UTILITIES - PROPANE	28,124	0.00	0.00	28,124.00	45,062.77	0.00	(16,938.77)	(60.23%)
1033262000	624	UTILITIES - HEATING OIL	65,160	0.00	0.00	65,160.00	50,902.64	0.00	14,257.36	21.88%
1033262000	734	EQUIPMENT-ADDITIONAL	700	0.00	0.00	700.00	697.00	0.00	3.00	0.43%
1033262000	737	FURNITURE-REPLACEMENT	500	0.00	(322.99)	177.01	120.80	0.00	56.21	31.76%
1033262000	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PHS BUILDING SERVICES			\$700,696	\$915.44	\$8,016.78	\$709,627.75	\$717,676.68	\$1,035.00	(\$9,083.93)	(1.28%)
Total 33 - PELHAM HIGH SCHOOL			\$700,696	\$915.44	\$8,016.78	\$709,627.75	\$717,676.68	\$1,035.00	(\$9,083.93)	(1.28%)
SAU BUILDING SERVICES										
1090262000	430	REPAIRS & MAINTENANCE	1,831	0.00	325.00	2,156.00	5,661.35	0.00	(3,505.35)	(162.59%)
1090262000	441	RENTAL/LEASE BUILDINGS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1090262000	610	SUPPLIES	500	0.00	0.00	500.00	147.61	0.00	352.39	70.48%
1090262000	622	UTILITIES - ELECTRIC	2,479	275.00	0.00	2,754.00	275.00	0.00	2,479.00	90.01%
1090262000	623	UTILITIES - PROPANE	4,846	0.00	0.00	4,846.00	6,404.62	0.00	(1,558.62)	(32.16%)
Total SAU BUILDING SERVICES			\$9,656	\$275.00	\$325.00	\$10,256.00	\$12,488.58	\$0.00	(\$2,232.58)	(21.77%)
Total 90 - SAU #28			\$9,656	\$275.00	\$325.00	\$10,256.00	\$12,488.58	\$0.00	(\$2,232.58)	(21.77%)
Total 2620 - BUILDING SERVICES			\$1,872,732	\$14,453.55	\$4,442.77	\$1,891,628.50	\$1,831,830.54	\$6,082.39	\$53,715.57	2.84%
2630 - GROUNDS SERVICES										
DW GROUNDS SERVICES										
1000263000	430	REPAIRS & MAINTENANCE	0	0.00	0.00	0.00	100.00	0.00	(100.00)	0.00%
1000263000	433	CONTRACTED REPAIR & MAINT	117,400	0.00	(2,300.00)	115,100.00	115,580.00	0.00	(480.00)	(0.42%)
1000263000	734	EQUIPMENT-ADDITIONAL	30,000	0.00	0.00	30,000.00	32,951.00	0.00	(2,951.00)	(9.84%)
Total DW GROUNDS SERVICES			\$147,400	\$0.00	(\$2,300.00)	\$145,100.00	\$148,631.00	\$0.00	(\$3,531.00)	(2.43%)
Total 00 - DISTRICT-WIDE			\$147,400	\$0.00	(\$2,300.00)	\$145,100.00	\$148,631.00	\$0.00	(\$3,531.00)	(2.43%)
PES GROUNDS SERVICES										
1011263000	430	REPAIRS & MAINTENANCE	500	3,395.00	2,330.00	6,225.00	6,155.00	0.00	70.00	1.12%
1011263000	433	CONTRACTED REPAIR & MAINT	5,500	0.00	4,941.60	10,441.60	11,716.60	0.00	(1,275.00)	(12.21%)
1011263000	610	SUPPLIES	625	0.00	0.00	625.00	289.62	0.00	335.38	53.66%
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			\$6,625	\$3,395.00	\$7,271.60	\$17,291.60	\$18,161.22	\$0.00	(\$869.62)	(5.03%)
Total 11 - PELHAM ELEMENTARY SCHOOL			\$6,625	\$3,395.00	\$7,271.60	\$17,291.60	\$18,161.22	\$0.00	(\$869.62)	(5.03%)
PMS GROUNDS SERVICES										
1012263000	430	REPAIRS & MAINTENANCE	500	925.00	5,255.00	6,680.00	45,908.24	0.00	(39,228.24)	(587.25%)
1012263000	433	CONTRACTED REPAIR & MAINT	9,000	25,364.00	3,872.00	38,236.00	42,703.43	3,675.00	(8,142.43)	(21.30%)
Total PMS GROUNDS SERVICES			\$9,500	\$26,289.00	\$9,127.00	\$44,916.00	\$88,611.67	\$3,675.00	(\$47,370.67)	(105.47%)
Total 12 - PELHAM MEMORIAL SCHOOL			\$9,500	\$26,289.00	\$9,127.00	\$44,916.00	\$88,611.67	\$3,675.00	(\$47,370.67)	(105.47%)



Pelham School District FY2018 Year-To-Date Budget Status Report

Account Detail by Function Through June 30, 2018

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
PHS GROUNDS SERVICES										
1033263000	430	REPAIRS & MAINTENANCE	0	0.00	3,810.00	3,810.00	3,810.00	0.00	0.00	0.00%
1033263000	433	CONTRACTED REPAIR & MAINT	4,200	0.00	17,365.06	22,979.06	265,000.00		(270,614.00)	(1,558.38%)
1033263000	610	SUPPLIES	337	0.00	337.00	94.99	0.00		242.01	71.81%
1033263000	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00		0.00	0.00%
		Total PHS GROUNDS SERVICES	\$4,537	\$0.00	\$16,975.06	\$26,884.05	\$265,000.00		(\$270,371.99)	(1,256.84%)
		Total 33 - PELHAM HIGH SCHOOL	\$4,537	\$0.00	\$16,975.06	\$26,884.05	\$265,000.00		(\$270,371.99)	(1,256.84%)
SAU GROUNDS SERVICES										
1090263000	433	CONTRACTED REPAIR & MAINT	500	0.00	0.00	500.00	500.00	0.00	0.00	0.00%
		Total SAU GROUNDS SERVICES	\$500	\$0.00	\$0.00	\$500.00	\$500.00	\$0.00	\$0.00	0.00%
		Total 90 - SAU #28	\$500	\$0.00	\$0.00	\$500.00	\$500.00	\$0.00	\$0.00	0.00%
		Total 2630 - GROUNDS SERVICES	\$168,562	\$29,684.00	\$31,073.66	\$229,319.66	\$282,787.94	\$268,675.00	(\$322,143.28)	(140.48%)
2640 - NON-INSTRUCTIONAL EQUIP										
PES NON-INSTRUCTIONAL EQU										
1011264000	430	REPAIRS & MAINTENANCE	1,000	0.00	2,947.92	3,947.92	3,982.62	0.00	(34.70)	(0.88%)
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	33,304	4,400.00	(23,912.25)	13,791.75	9,245.13	0.00	4,546.62	32.97%
1011264000	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	1,247.00	0.00	(1,247.00)	0.00%
1011264000	738	EQUIPMENT-REPLACEMENT	0	0.00	1,464.75	1,464.75	0.00	0.00	0.01	0.00%
		Total PES NON-INSTRUCTIONAL EQU	\$34,304	\$4,400.00	(\$19,499.58)	\$19,204.43	\$15,939.50	\$0.00	\$3,264.93	17.00%
		Total 11 - PELHAM ELEMENTARY SCHOOL	\$34,304	\$4,400.00	(\$19,499.58)	\$19,204.43	\$15,939.50	\$0.00	\$3,264.93	17.00%
PMS NON-INSTRUCTIONAL EQU										
1012264000	430	REPAIRS & MAINTENANCE	1,000	0.00	1,200.00	2,200.00	2,182.98	0.00	17.02	0.77%
1012264000	432	BOILER REPAIR & MAINT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012264000	433	CONTRACTED REPAIR & MAINT	22,371	19,435.00	(13,270.73)	28,535.27	23,623.18	0.00	4,912.09	17.21%
1012264000	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	1,247.00	0.00	(1,247.00)	0.00%
1012264000	738	EQUIPMENT-REPLACEMENT	0	0.00	624.00	624.00	624.00	0.00	0.00	0.00%
		Total PMS NON-INSTRUCTIONAL EQU	\$23,371	\$19,435.00	(\$11,446.73)	\$31,359.27	\$27,677.16	\$0.00	\$3,682.11	11.74%
		Total 12 - PELHAM MEMORIAL SCHOOL	\$23,371	\$19,435.00	(\$11,446.73)	\$31,359.27	\$27,677.16	\$0.00	\$3,682.11	11.74%
PHS NON-INSTRUCTIONAL EQU										
1033264000	430	REPAIRS & MAINTENANCE	1,000	0.00	477.55	1,477.55	1,430.73	0.00	46.82	3.17%
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	25,974	81.00	(4,353.99)	21,701.01	15,145.90	0.00	6,555.11	30.21%
1033264000	738	EQUIPMENT-REPLACEMENT	0	0.00	624.00	624.00	624.00	0.00	0.00	0.00%
		Total PHS NON-INSTRUCTIONAL EQU	\$26,974	\$81.00	(\$3,252.44)	\$23,802.56	\$17,200.63	\$0.00	\$6,601.93	27.74%
		Total 33 - PELHAM HIGH SCHOOL	\$26,974	\$81.00	(\$3,252.44)	\$23,802.56	\$17,200.63	\$0.00	\$6,601.93	27.74%
SAU NON-INSTRUCTIONAL EQU										
1090264000	433	CONTRACTED REPAIR & MAINT	500	0.00	0.00	500.00	229.61	0.00	270.39	54.08%
		Total SAU NON-INSTRUCTIONAL EQU	\$500	\$0.00	\$0.00	\$500.00	\$229.61	\$0.00	\$270.39	54.08%
		Total 90 - SAU #28	\$500	\$0.00	\$0.00	\$500.00	\$229.61	\$0.00	\$270.39	54.08%
		Total 2640 - NON-INSTRUCTIONAL EQUIP	\$85,149	\$23,916.00	(\$34,198.75)	\$74,866.26	\$61,046.90	\$0.00	\$13,819.36	18.46%



Pelham School District FY2018 Year-To-Date Budget Status Report

Account Detail by Function Through June 30, 2018

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
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	610	SUPPLIES	1	0.00	0.00	1.00	0.00	0.00	1.00	100.00%
1011266000	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	61,718.00	(61,718.00)	0.00%
Total PES EMERGENCY MANAGEMENT			\$1	\$0.00	\$0.00	\$1.00	\$0.00	\$61,718.00	(\$61,717.00)	(6,171,700.00%)
Total 11 - PELHAM ELEMENTARY SCHOOL										
PMS EMERGENCY MANAGEMENT										
1012266000	610	SUPPLIES	500	0.00	0.00	500.00	328.42	0.00	171.58	34.32%
1012266000	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012266000	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PMS EMERGENCY MANAGEMENT			\$500	\$0.00	\$0.00	\$500.00	\$328.42	\$0.00	\$171.58	34.32%
Total 12 - PELHAM MEMORIAL SCHOOL										
PES EMERGENCY MANAGEMENT										
1033266000	610	SUPPLIES	1	0.00	0.00	1.00	0.00	0.00	1.00	100.00%
Total PHS EMERGENCY MANAGEMENT			\$1	\$0.00	\$0.00	\$1.00	\$0.00	\$0.00	\$1.00	100.00%
Total 33 - PELHAM HIGH SCHOOL										
Total 2660 - EMERGENCY MANAGEMENT										
			\$502	\$0.00	\$0.00	\$502.00	\$328.42	\$61,718.00	(\$61,544.42)	(12,259.84%)
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	950,000	72,286.22	0.00	1,022,286.22	1,102,150.14	0.00	(79,863.92)	(7.81%)
1000272100	626	GASOLINE/DIESEL	109,238	11,381.75	(1,553.88)	119,065.87	10,074.27	0.00	108,991.60	91.54%
Total REGULAR TRANSPORTATION			\$1,059,238	\$83,667.97	(\$1,553.88)	\$1,141,352.09	\$1,112,224.41	\$0.00	\$29,127.68	2.55%
Total 00 - DISTRICT-WIDE										
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										
Total 2721 - TRANSPORTATION (REGULAR)										
			\$1,059,238	\$83,667.97	(\$1,553.88)	\$1,141,352.09	\$1,112,224.41	\$0.00	\$29,127.68	2.55%
2722 - TRANSPORTATION(SPECIAL)										
SPECIAL ED TRANSPORTATION										
1000272200	519	TRANSPORTATION	518,446	0.00	6,500.00	524,946.00	501,005.17	0.00	23,940.83	4.56%
Total SPECIAL ED TRANSPORTATION			\$518,446	\$0.00	\$6,500.00	\$524,946.00	\$501,005.17	\$0.00	\$23,940.83	4.56%
Total 00 - DISTRICT-WIDE										
Total 2722 - TRANSPORTATION(SPECIAL)										
			\$518,446	\$0.00	\$6,500.00	\$524,946.00	\$501,005.17	\$0.00	\$23,940.83	4.56%



Pelham School District FY2018 Year-To-Date Budget Status Report

Account Detail by Function Through June 30, 2018

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
2723 - TRANSPORTATION (VOC ED)										
VOCATIONAL TRANSPORTATION										
	1000272300	519 TRANSPORTATION	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total	VOCATIONAL TRANSPORTATION		\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 00 - DISTRICT-WIDE										
	1033272300	519 TRANSPORTATION	155,000	13,806.83	0.00	168,806.83	94,627.60	0.00	74,179.23	43.94%
Total	PHS VOCATIONAL TRANSPORTA		\$155,000	\$13,806.83	\$0.00	\$168,806.83	\$94,627.60	\$0.00	\$74,179.23	43.94%
Total 33 - PELHAM HIGH SCHOOL			\$155,000	\$13,806.83	\$0.00	\$168,806.83	\$94,627.60	\$0.00	\$74,179.23	43.94%
Total 2723 - TRANSPORTATION (VOC ED)			\$155,000	\$13,806.83	\$0.00	\$168,806.83	\$94,627.60	\$0.00	\$74,179.23	43.94%
2724 - TRANSPORTATION (ATHLETIC)										
PHS ATHLETIC TRANSPORTATI										
	1000272400	519 TRANSPORTATION	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total	PHS ATHLETIC TRANSPORTATI		\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 00 - DISTRICT-WIDE										
	1012272400	519 TRANSPORTATION	24,384	0.00	(565.00)	23,819.00	18,530.68	0.00	5,288.32	22.20%
Total	PMS ATHLETIC TRANSPORT		\$24,384	\$0.00	(\$565.00)	\$23,819.00	\$18,530.68	\$0.00	\$5,288.32	22.20%
Total 12 - PELHAM MEMORIAL SCHOOL			\$24,384	\$0.00	(\$565.00)	\$23,819.00	\$18,530.68	\$0.00	\$5,288.32	22.20%
PHS ATHLETIC TRANSPORTATI										
	1033272400	519 TRANSPORTATION	75,000	0.00	0.00	75,000.00	70,381.50	0.00	4,618.50	6.16%
	1033272400	580 TRAVEL & MILEAGE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total	PHS ATHLETIC TRANSPORTATI		\$75,000	\$0.00	\$0.00	\$75,000.00	\$70,381.50	\$0.00	\$4,618.50	6.16%
Total 33 - PELHAM HIGH SCHOOL			\$75,000	\$0.00	\$0.00	\$75,000.00	\$70,381.50	\$0.00	\$4,618.50	6.16%
Total 2724 - TRANSPORTATION (ATHLETIC)			\$99,384	\$0.00	(\$565.00)	\$98,819.00	\$88,912.18	\$0.00	\$9,906.82	10.03%
2725 - TRANSPORTATION (FT/COCUR)										
PHS COCURRICULAR TRANSPOR										
	1033272500	519 TRANSPORTATION	4,000	0.00	0.00	4,000.00	1,737.33	0.00	2,262.67	56.57%
Total	PHS COCURRICULAR TRANSPOR		\$4,000	\$0.00	\$0.00	\$4,000.00	\$1,737.33	\$0.00	\$2,262.67	56.57%
Total 33 - PELHAM HIGH SCHOOL			\$4,000	\$0.00	\$0.00	\$4,000.00	\$1,737.33	\$0.00	\$2,262.67	56.57%
Total 2725 - TRANSPORTATION (FT/COCUR)			\$4,000	\$0.00	\$0.00	\$4,000.00	\$1,737.33	\$0.00	\$2,262.67	56.57%
2830 - HR STAFF SERVICES										
HR STAFF SERVICES										
	1090283000	110 SALARIES	101,350	0.00	0.00	101,349.75	99,041.86	0.00	2,307.89	2.28%
	1090283000	120 DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	1090283000	130 OVERTIME SALARIES	0	0.00	0.00	0.00	453.19	0.00	(453.19)	0.00%
	1090283000	211 HEALTH INSURANCE	35,423	0.00	0.00	35,423.03	30,944.95	0.00	4,478.08	12.64%
	1090283000	212 DENTAL INSURANCE	2,148	0.00	0.00	2,148.48	2,228.62	0.00	(80.14)	(3.73%)
	1090283000	213 LIFE INSURANCE	250	0.00	0.00	250.44	249.48	0.00	0.96	0.38%
	1090283000	214 DISABILITY INSURANCE	623	0.00	0.00	623.16	609.84	0.00	13.32	2.14%
	1090283000	220 SOCIAL SECURITY	7,753	0.00	0.00	7,753.27	7,537.98	0.00	215.29	2.78%



Pelham School District FY2018 Year-To-Date Budget Status Report

Account Detail by Function Through June 30, 2018

Table with columns: Budget Unit, Account, Account Title, Original Appropriation, Budget Amendments, Budget Transfers, Revised Budget, YTD Expended, Encumbered, Available Budget, Percent Available. Rows include HR Staff Services, Technology Services, and Staff Services.



Pelham School District FY2018 Year-To-Date Budget Status Report

Account Detail by Function Through June 30, 2018

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
1000284000	738	EQUIPMENT-REPLACEMENT	203,000	0.00	(1,397.68)	201,602.32	194,288.64	7,313.68	0.00	0.00%
1000284000	810	DUES AND FEES	500	0.00	0.00	500.00	365.00	0.00	135.00	27.00%
Total DW TECHNOLOGY SERVICES			\$770,183	\$17,792.97	(\$3,155.00)	\$784,821.28	\$765,132.99	\$12,363.97	\$7,324.32	0.93%
Total 00 - DISTRICT-WIDE			\$770,183	\$17,792.97	(\$3,155.00)	\$784,821.28	\$765,132.99	\$12,363.97	\$7,324.32	0.93%
PES TECHNOLOGY SERVICES			0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011284000	531	TELEPHONE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011284000	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011284000	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PES TECHNOLOGY SERVICES			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
PRESCHOOL TECH SERVICES			0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011284028	531	TELEPHONE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PRESCHOOL TECH SERVICES			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 11 - PELHAM ELEMENTARY SCHOOL			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
PMS TECHNOLOGY SERVICES			0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012284000	531	TELEPHONE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012284000	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PMS TECHNOLOGY SERVICES			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 12 - PELHAM MEMORIAL SCHOOL			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
PHS TECHNOLOGY SERVICES			0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033284000	531	TELEPHONE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033284000	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PHS TECHNOLOGY SERVICES			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 33 - PELHAM HIGH SCHOOL			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
SAU TECHNOLOGY SERVICES			0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
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	1,000	0.00	151.00	1,151.00	509.97	0.00	641.03	55.69%
Total SAU TECHNOLOGY SERVICES			\$1,000	\$0.00	\$151.00	\$1,151.00	\$509.97	\$0.00	\$641.03	55.69%
Total 90 - SAU #28			\$1,000	\$0.00	\$151.00	\$1,151.00	\$509.97	\$0.00	\$641.03	55.69%
Total 2840 - TECHNOLOGY SERVICES			\$771,183	\$17,792.97	(\$3,004.00)	\$785,972.28	\$765,642.96	\$12,363.97	\$7,965.35	1.01%
2900 - BENEFITS & FIXED CHARGES			0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
DW BENEFITS & FIXED CHARG			60,000	0.00	0.00	60,000.00	0.00	0.00	60,000.00	100.00%
1000290000	110	SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000290000	211	HEALTH INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
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	931.00	0.00	4,069.00	81.38%
1000290000	250	UNEMPLOYMENT INSURANCE	58,000	0.00	0.00	58,000.00	22,212.00	0.00	35,788.00	61.70%
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%



Pelham School District FY2018 Year-To-Date Budget Status Report

Account Detail by Function Through June 30, 2018

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
1000290000	276	COURSE REIMBURS NON-UNION	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000290000	291	TSA MATCH CONTRIBUTION	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000290000	890	MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
		Total DW BENEFITS & FIXED CHARG	\$123,000	\$0.00	\$0.00	\$123,000.00	\$23,143.00	\$0.00	\$99,857.00	81.18%
		Total 00 - DISTRICT-WIDE	\$123,000	\$0.00	\$0.00	\$123,000.00	\$23,143.00	\$0.00	\$99,857.00	81.18%
		Total 2900 - BENEFITS & FIXED CHARGES	\$123,000	\$0.00	\$0.00	\$123,000.00	\$23,143.00	\$0.00	\$99,857.00	81.18%
		4200 - SITE IMPROVEMENTS								
		PES SITE IMPROVEMENT								
1011420000	450	CONSTRUCTION SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
		Total PES SITE IMPROVEMENT	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
		Total 11 - PELHAM ELEMENTARY SCHOOL	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
		PMS SITE IMPROVEMENT								
1012420000	433	CONTRACTED REPAIR & MAINT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
		Total PMS SITE IMPROVEMENT	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
		Total 12 - PELHAM MEMORIAL SCHOOL	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
		PHS SITE DEVELOPMENT								
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	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
		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%
		PMS ARCHITECT & ENGINEER								
1012430000	330	PROFESSIONAL SERVICES	62,500	0.00	(30,412.14)	32,087.86	32,087.86	50,000.00	(50,000.00)	(155.82%)
		Total PMS ARCHITECT & ENGINEER	\$62,500	\$0.00	(\$30,412.14)	\$32,087.86	\$32,087.86	\$50,000.00	(\$50,000.00)	(155.82%)
		Total 12 - PELHAM MEMORIAL SCHOOL	\$62,500	\$0.00	(\$30,412.14)	\$32,087.86	\$32,087.86	\$50,000.00	(\$50,000.00)	(155.82%)
		Total 4300 - ARCHITECT & ENGR SERVICES	\$62,500	\$0.00	(\$30,412.14)	\$32,087.86	\$32,087.86	\$50,000.00	(\$50,000.00)	(155.82%)
		4500 - BUILDING ACQUISITION								
		BUILDING ACQUISITION								
1000450000	450	CONSTRUCTION SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
		Total BUILDING ACQUISITION	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
		Total 00 - DISTRICT-WIDE	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%



Pelham School District FY2018 Year-To-Date Budget Status Report

Account Detail by Function Through June 30, 2018

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
PMS BLDG ACQUISITION										
1012450000	441	RENTAL/LEASE BUILDINGS	0	0.00	0.00	0.00	678.04	0.00	(678.04)	0.00%
Total PMS BLDG ACQUISITION			\$0	\$0.00	\$0.00	\$0.00	\$678.04	\$0.00	(\$678.04)	0.00%
Total 12 - PELHAM MEMORIAL SCHOOL										
SAU BLDG ACQUISITION			\$0	\$0.00	\$0.00	\$0.00	\$678.04	\$0.00	(\$678.04)	0.00%
1090450000	441	RENTAL/LEASE BUILDINGS	217,000	0.00	0.00	217,000.00	217,000.00	0.00	0.00	0.00%
Total SAU BLDG ACQUISITION			\$217,000	\$0.00	\$0.00	\$217,000.00	\$217,000.00	\$0.00	\$0.00	0.00%
Total 90 - SAU #28			\$217,000	\$0.00	\$0.00	\$217,000.00	\$217,000.00	\$0.00	\$0.00	0.00%
Total 4500 - BUILDING ACQUISITION			\$217,000	\$0.00	\$0.00	\$217,000.00	\$217,678.04	\$0.00	(\$678.04)	(0.31%)
4600 - BUILDING IMPROVEMENT										
BUILDING IMPROVEMENTS										
1000460000	450	CONSTRUCTION SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total BUILDING IMPROVEMENTS			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 00 - DISTRICT-WIDE										
PES BLDG IMPROVEMENT			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1011460000	433	CONTRACTED REPAIR & MAINT	350,000	0.00	0.00	350,000.00	213,604.00	0.00	136,396.00	38.97%
1011460000	450	CONSTRUCTION SERVICES	0	0.00	28,474.39	28,474.39	28,474.39	0.00	0.00	0.00%
1011460000	890	MISCELLANEOUS	0	0.00	1,714.50	1,714.50	1,714.50	0.00	0.00	0.00%
Total PES BLDG IMPROVEMENT			\$350,000	\$0.00	\$30,188.89	\$380,188.89	\$243,792.89	\$0.00	\$136,396.00	35.88%
Total 11 - PELHAM ELEMENTARY SCHOOL			\$350,000	\$0.00	\$30,188.89	\$380,188.89	\$243,792.89	\$0.00	\$136,396.00	35.88%
PMS BLDG IMPROVEMENT										
1012460000	330	PROFESSIONAL SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012460000	450	CONSTRUCTION SERVICES	449,431	0.00	30,605.75	480,036.75	455,560.13	27,750.00	(3,273.38)	(0.68%)
1012460000	890	MISCELLANEOUS	45,000	0.00	(30,382.50)	14,617.50	13,840.50	0.00	777.00	5.32%
Total PMS BLDG IMPROVEMENT			\$494,431	\$0.00	\$223.25	\$494,654.25	\$469,400.63	\$27,750.00	(\$2,496.38)	(0.50%)
Total 12 - PELHAM MEMORIAL SCHOOL			\$494,431	\$0.00	\$223.25	\$494,654.25	\$469,400.63	\$27,750.00	(\$2,496.38)	(0.50%)
PHS BLDG IMPROVEMENT										
1033460000	450	CONSTRUCTION SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PHS BLDG IMPROVEMENT			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 33 - PELHAM HIGH SCHOOL										
SAU BLDG ACQUISITION			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1090460000	450	CONSTRUCTION SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total SAU BLDG ACQUISITION			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 90 - SAU #28			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 4600 - BUILDING IMPROVEMENT			\$844,431	\$0.00	\$30,412.14	\$874,843.14	\$713,193.52	\$27,750.00	\$133,899.62	15.31%



Pelham School District FY2018 Year-To-Date Budget Status Report

Account Detail by Function Through June 30, 2018

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
5110 - DEBT SERVICES - PRINCIPLE										
PRINCIPAL DEBT										
1000511000	910	PRINCIPAL REDEMPTION	1,040,000	0.00	0.00	1,040,000.00	1,040,000.00	0.00	0.00	0.00%
Total PRINCIPAL DEBT			\$1,040,000	\$0.00	\$0.00	\$1,040,000.00	\$1,040,000.00	\$0.00	\$0.00	0.00%
Total 00 - DISTRICT-WIDE										
Total 5110 - DEBT SERVICES - PRINCIPLE			\$1,040,000	\$0.00	\$0.00	\$1,040,000.00	\$1,040,000.00	\$0.00	\$0.00	0.00%
5120 - DEBT SERVICES - INTEREST										
INTEREST DEBT										
1000512000	830	INTEREST EXPENSE	801,195	0.00	0.00	801,195.00	801,195.00	0.00	0.00	0.00%
Total INTEREST DEBT			\$801,195	\$0.00	\$0.00	\$801,195.00	\$801,195.00	\$0.00	\$0.00	0.00%
Total 00 - DISTRICT-WIDE										
Total 5120 - DEBT SERVICES - INTEREST			\$801,195	\$0.00	\$0.00	\$801,195.00	\$801,195.00	\$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										
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	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										
Total 5221 - FOOD SERV FUND TRANSFER			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%



Pelham School District FY2018 Year-To-Date Budget Status Report

Account Detail by Function Through June 30, 2018

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
5230 - CAPITAL PROJECT FUND XFR										
	XFR FROM CAPITAL PROJECT									
	1000523000	930 FUND TRANSFERS	0	0.00	0.00	0.00	(75,519.27)	0.00	75,519.27	0.00%
	Total XFR FROM CAPITAL PROJECT		\$0	\$0.00	\$0.00	\$0.00	(\$75,519.27)	\$0.00	\$75,519.27	0.00%
	Total 00 - DISTRICT-WIDE		\$0	\$0.00	\$0.00	\$0.00	(\$75,519.27)	\$0.00	\$75,519.27	0.00%
	Total 5230 - CAPITAL PROJECT FUND XFR		\$0	\$0.00	\$0.00	\$0.00	(\$75,519.27)	\$0.00	\$75,519.27	0.00%
5251 - CAPITAL RES FUND TRANSFER										
	CAPITAL RESERVE TRANSFER									
	1000525100	930 FUND TRANSFERS	0	0.00	0.00	0.00	(50,924.55)	0.00	50,924.55	0.00%
	Total CAPITAL RESERVE TRANSFER		\$0	\$0.00	\$0.00	\$0.00	(\$50,924.55)	\$0.00	\$50,924.55	0.00%
	Total 00 - DISTRICT-WIDE		\$0	\$0.00	\$0.00	\$0.00	(\$50,924.55)	\$0.00	\$50,924.55	0.00%
	Total 5251 - CAPITAL RES FUND TRANSFER		\$0	\$0.00	\$0.00	\$0.00	(\$50,924.55)	\$0.00	\$50,924.55	0.00%
5252 - EXPENDABLE TRUST FUND XFR										
	TRANSFER TO EXPENDABLE TR									
	1000525200	430 REPAIRS & MAINTENANCE	0	0.00	0.00	0.00	(3,025.95)	0.00	3,025.95	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	(\$3,025.95)	\$0.00	\$3,025.95	0.00%
	Total 00 - DISTRICT-WIDE		\$0	\$0.00	\$0.00	\$0.00	(\$3,025.95)	\$0.00	\$3,025.95	0.00%
	Total 5252 - EXPENDABLE TRUST FUND XFR		\$0	\$0.00	\$0.00	\$0.00	(\$3,025.95)	\$0.00	\$3,025.95	0.00%
5390 - TRANSFER TO OTHR AGENCIES										
	TRANSFER TO OTHER AGENCY									
	1000539000	930 FUND TRANSFERS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total TRANSFER TO OTHER AGENCY		\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	Total 00 - DISTRICT-WIDE		\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	Total 5390 - TRANSFER TO OTHR AGENCIES		\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	Total 10 - GENERAL FUND		\$30,845,809	\$310,292.79	\$0.00	\$31,156,101.79	\$29,140,891.11	\$546,179.17	\$1,469,031.51	4.72%
	Summary		\$30,845,809	\$310,292.79	\$0.00	\$31,156,101.79	\$29,140,891.11	\$546,179.17	\$1,469,031.51	4.72%



2018 Tax Rate Calculation

Town of Pelham

School Portion

Net Local School Budget		\$28,309,963
Less: Adequate Education Grant		(\$4,166,851)
State Education Taxes		<u>(\$3,585,223)</u>
Approved School(s) Tax Effort		<u>\$20,880,721</u>

Local School Rate

Equalized Valuation (with utilities)	\$1,769,633,584	\$11.62
--------------------------------------	-----------------	---------

State Education Taxes

State School Rate		
Divided by Local Assessed Valuation (no utilities)	\$1,714,232,884	\$2.09

Salaries—SAU Office

LAST NAME	FIRST NAME	ASSIGNMENT TITLE	LOCATION	FY 2018 BASE WAGES	FY 2018 OTHER WAGES	FY 2018 TOTAL WAGES
COTE	JOAN	DIR HUMAN RESOURCES	SAU	\$ 68,959.00	\$ -	\$ 68,959.00
COX-BUTEAU	BETSEY	SUPERINTENDENT	SAU	\$ 142,911.86	\$ -	\$ 142,911.86
DOUCETTE	JOYCE	LEAD ACCOUNTANT	SAU	\$ 59,578.60	\$ -	\$ 59,578.60
JOHNSON	HEIDI	PAYROLL CLERK	SAU	\$ 1,834.59	\$ -	\$ 1,834.59
LAVACCHIA	CHRISTINE	PAYROLL / HR COORDINATOR	SAU	\$ 45,137.48	\$ 4,264.75	\$ 49,402.23
LESSARD	KIMBERLY	DIR STUDENT SERVICES	SAU	\$ 92,500.00	\$ -	\$ 92,500.00
MAHONEY	DEBORAH	BUSINESS ADMINISTRATOR	SAU	\$ 92,906.00	\$ -	\$ 92,906.00
MARANDOS	SARAH	DIR CURRICULUM INSTRUCT	SAU	\$ 89,000.00	\$ -	\$ 89,000.00
MAZZARIELLO	ERIN	HR ASST-RECEPTIONIST	SAU	\$ 21,344.00	\$ 1,569.08	\$ 22,913.08
MESKELL	JENNIFER	ADMIN ASST-SUPERINTENDENT	SAU	\$ 30,951.25	\$ 2,916.50	\$ 33,867.75
RODRIGUE	KRISTEN	ADMIN ASST-SPECIAL ED	SAU	\$ 32,490.15	\$ 4,182.31	\$ 36,672.46
TARIS	JENNIFER	PAYROLL CLERK	SAU	\$ 5,950.00	\$ 1,958.13	\$ 7,908.13

Salaries—District Wide

LAST NAME	FIRST NAME	ASSIGNMENT TITLE	LOCATION	FY 2018 BASE WAGES	FY 2018 OTHER WAGES	FY 2018 TOTAL WAGES
BELIVEAU	EILEEN	OCCUPATIONAL THERAPIST	PSD	\$ 51,922.62	\$ 4,607.30	\$ 56,529.92
BIELIK	STEPHANIE	SCHOOL SOCIAL WORKER	PSD	\$ 44,960.00	\$ 1,931.27	\$ 46,891.27
BRUNELLE	CYNTHIA	IT TECHNICIAN	PSD	\$ 15,626.39	\$ 451.13	\$ 16,077.52
CURTIN	CHRISTOPHER	IT SYSTEM & NETWORK ADMIN	PSD	\$ 56,772.00	\$ 4,996.08	\$ 61,768.08
DOE	HOLLY	DIR TECHNOLOGY	PSD	\$ 77,126.00	\$ -	\$ 77,126.00
FASTNACHT	ALYSSA	OCCUPATIONAL THERAPIST	PSD	\$ 43,960.00	\$ 2,310.90	\$ 46,270.90
KILABUK	KATHERINE	SCHOOL PSYCHOLOGIST	PSD	\$ 56,457.00	\$ -	\$ 56,457.00
LOVETT	BARBARA	SPEECH LANG PATHOLOGIST	PSD	\$ 74,831.34	\$ 5,506.15	\$ 80,337.49
MILLER	ALAN	DIR MAINTENANCE	PSD	\$ 76,343.00	\$ -	\$ 76,343.00
MILNER	KRISTINE	OCCUPATIONAL THERAPIST	PSD	\$ 62,759.10	\$ -	\$ 62,759.10
PHILLIPS	JAMES	SCHOOL PSYCHOLOGIST	PSD	\$ 55,000.00	\$ 2,149.00	\$ 57,149.00
TORTI	DENISE	SPEECH LANG PATHOLOGIST	PSD	\$ 71,242.85	\$ 3,321.42	\$ 74,564.27



Salaries—Nutrition Services

LAST NAME	FIRST NAME	ASSIGNMENT TITLE	LOCATION	FY 2018 BASE WAGES	FY 2018 OTHER WAGES	FY 2018 TOTAL WAGES
AGOSTINO	DAWN	FOOD SERVICE ASST	PHS	\$ 7,014.31	\$ 236.92	\$ 7,251.23
CHATEL	CATHY	FOOD SERVICE ASST	PHS	\$ 6,762.46	\$ 200.46	\$ 6,962.92
CURRAN	STACEY	FOOD SERVICE ASST	PES	\$ 8,128.30	\$ 369.72	\$ 8,498.02
DONOVAN	JENNIFER	FOOD SERVICE ASST	PMS	\$ 7,665.55	\$ 1,550.88	\$ 9,216.43
ERNST	KATHLEEN	FOOD SERVICE BOOKKEEPER	PES	\$ 28,001.05	\$ 48.51	\$ 28,049.56
GERVAIS	KELLEY	FOOD SERVICE ASST	PMS	\$ 15,058.28	\$ 133.59	\$ 15,191.87
GOUPIL	SHARON	FOOD SERVICE ASST	PHS	\$ 10,796.09	\$ 134.54	\$ 10,930.63
HICKEY	JANET	FOOD SERVICE ASST	PES	\$ 10,587.06	\$ 386.59	\$ 10,973.65
HUNT	DIANE	FOOD SERVICE ASST	PHS	\$ 8,198.46	\$ 250.33	\$ 8,448.79
HUNT	KIM	FOOD SERVICE LEAD COOK	PHS	\$ 11,119.30	\$ 82.62	\$ 11,201.92
JONES	JODI	FOOD SERVICE ASST	PES	\$ 12,141.05	\$ 451.83	\$ 12,592.88
JONES	STEPHANIE	FOOD SERVICE ASST	PMS	\$ 9,666.60	\$ 136.49	\$ 9,803.09
KIERSTEAD	GAIL	FOOD SERVICE ASST	PHS	\$ 7,640.48	\$ 524.96	\$ 8,165.44
KUBIT	KIMBERLY	FOOD SERVICE MANAGER	PHS	\$ 21,208.00	\$ 312.40	\$ 21,520.40
KUBIT	LINDA	FOOD SERVICE MANAGER	PES	\$ 21,361.90	\$ 6,959.25	\$ 28,321.15
MARTELLO	CONCETTA	FOOD SERVICE ASST	PHS	\$ 5,360.00	\$ 85.00	\$ 5,445.00
RAMBEAU	KELLY	DIR FOOD SERVICE	SAU	\$ 62,758.00	\$ 3,000.00	\$ 65,758.00
RIDLON	MICHAEL	FOOD SERVICE DRIVER	PES	\$ 10,531.24	\$ 301.31	\$ 10,832.55
SPRACKLIN	LINDA	FOOD SERVICE ASST	PES	\$ 11,816.79	\$ 88.70	\$ 11,905.49
TAYLOR	LAURA	FOOD SERVICE MANAGER	PMS	\$ 21,353.96	\$ 4,303.70	\$ 25,657.66
TRIMM	LEAH	FOOD SERVICE ASST	PES	\$ 8,239.12	\$ 225.88	\$ 8,465.00
WOJCIK	DANIELLE	FOOD SERVICE ASST	PMS	\$ 1,323.40	\$ -	\$ 1,323.40

Salaries—Pelham Elementary School Professional Staff

LAST NAME	FIRST NAME	ASSIGNMENT TITLE	LOCATION	FY 2018 BASE WAGES	FY 2018 OTHER WAGES	FY 2018 TOTAL WAGES
ADAMAKOS	THOMAS	PRINCIPAL ELEMENTARY	PES	\$ 97,851.00	\$ -	\$ 97,851.00
ADAMS-CRAFTS	BRENDA	SECRETARY-SPECIAL ED	PES	\$ 18,414.02	\$ 142.06	\$ 18,556.08
ANDREWS	CHERYL	TEACHER -GRADE 1	PES	\$ 47,060.00	\$ 2,981.00	\$ 50,041.00
ANDREWS	ROBIN	TEACHER -GRADE 3	PES	\$ 53,060.00	\$ 10,545.00	\$ 63,605.00
BARR	MEGAN	IA-PRESCHOOL	PES	\$ 14,174.00	\$ 45.60	\$ 14,219.60
BASTOS	SANDRA	INSTRUCTIONAL ASST 6.5HR	PES	\$ 17,378.90	\$ 522.10	\$ 17,901.00
BIANCHI	SUSAN	ADMINISTRATIVE ASST YR RD	PES	\$ 42,840.45	\$ 1,859.99	\$ 44,700.44
BODENRADER	JENNIFER	SCHOOL NURSE	PES	\$ 58,060.00	\$ 1,519.40	\$ 59,579.40
BOLDUC	ANTHONY	TEACHER -PHYSICAL EDUCATN	PES	\$ 47,060.00	\$ 3,764.00	\$ 50,824.00
BOURQUE	DEBORAH	TEACHER -GRADE 3	PES	\$ 53,460.00	\$ 6,875.09	\$ 60,335.09
BRADSHAW	SADIE	TEACHER-SPECIAL EDUCATION	PES	\$ 39,560.00	\$ 2,344.25	\$ 41,904.25
BRUNELLE	JOHN	CUSTODIAN	PES	\$ 47,170.56	\$ 1,978.88	\$ 49,149.44
BYRNE	ELIZABETH	TEACHER -GRADE 4	PES	\$ 55,460.00	\$ 2,383.00	\$ 57,843.00
CHASE	KRISTAN	INSTRUCTIONAL ASST 6.75HR	PES	\$ 8,447.10	\$ 211.10	\$ 8,658.20
CIBULSKI	JOYCE	INSTRUCTIONAL ASST 6.5HR	PES	\$ 22,843.77	\$ 38.62	\$ 22,882.39
CLOUTIER	CAROL	INSTRUCTIONAL ASST 6.5HR	PES	\$ 22,027.46	\$ 418.62	\$ 22,446.08
CORLISS	DONNA	INSTRUCTIONAL ASST 6.5HR	PES	\$ 16,012.34	\$ 74.51	\$ 16,086.85
COSTA	BRIANA	TEACHER -GRADE 1	PES	\$ 41,260.00	\$ 5,163.50	\$ 46,423.50
COSTA	CHRISTINE	IA-KINDERGARTEN	PES	\$ 19,266.69	\$ 18.56	\$ 19,285.25
COVART	NICOLE	TEACHER-SPECIAL EDUCATION	PES	\$ 46,060.00	\$ 3,742.51	\$ 49,802.51
CUMMINGS	REBECCA	TEACHER -GRADE 5 STEAM	PES	\$ 48,460.00	\$ 1,475.08	\$ 49,935.08
CUNHA	KRISTEN	SCHOOL NURSE -PT	PES	\$ 23,771.62	\$ 2,231.85	\$ 26,003.47
DAILEY	DONNA	INSTRUCTIONAL ASST 6.75HR	PES	\$ 23,230.98	\$ 702.03	\$ 23,933.01
DAVIS	KRISTEN	TEACHER -GRADE 4	PES	\$ 44,960.00	\$ 3,539.75	\$ 48,499.75
DIRENZO	LAUREN	TEACHER -HEALTH	PES	\$ 45,460.00	\$ 5,828.50	\$ 51,288.50
DUTIL	CARRIE	TEACHER -GRADE 3	PES	\$ 47,460.00	\$ 758.50	\$ 48,218.50
EDWARDS	LORI	INSTRUCTIONAL ASST 6.5HR	PES	\$ 18,868.89	\$ 527.61	\$ 19,396.50
FERRAGAMO	GINA	IA-PRESCHOOL	PES	\$ 6,519.67	\$ 3,209.18	\$ 9,728.85
FISHER	JENNIFER	INSTRUCTIONAL ASST 6.5HR	PES	\$ 11,681.28	\$ 3,425.00	\$ 15,106.28
FLAHERTY	TRACI	TEACHER -GUIDANCE COUNSLR	PES	\$ 64,460.00	\$ 1,191.50	\$ 65,651.50
FRANK	PAMELA	IA-KINDERGARTEN	PES	\$ 20,442.24	\$ 12.96	\$ 20,455.20
FRASER	LAURI	INSTRUCTIONAL ASST 6.5HR	PES	\$ 20,429.28	\$ 1,313.28	\$ 21,742.56
FURTADO	LISHA	MONITOR RECESS	PES	\$ 1,192.63	\$ -	\$ 1,192.63
GABRIEL	KATIE	TEACHER -KINDERGARTEN	PES	\$ 19,426.00	\$ -	\$ 19,426.00
GALLAGHER	KIERA	TEACHER -GRADE 2	PES	\$ 46,460.00	\$ 3,810.67	\$ 50,270.67
GAMBLE	TRACY	TEACHER -LIBRARY MEDIA	PES	\$ 40,060.00	\$ 3,378.00	\$ 43,438.00
GETTY	DEBRA	INSTRUCTIONAL ASST 6.5HR	PES	\$ 20,442.24	\$ 17.28	\$ 20,459.52
GIBBONS	JENNIFER	TUTOR TITLE I READING	PES	\$ 19,692.75	\$ 4,204.75	\$ 23,897.50
GLUCK	JESSICA	MONITOR LUNCH	PES	\$ 6,133.55	\$ -	\$ 6,133.55
GOLDSACK	SARAH	TEACHER -ESOL	PES	\$ 58,460.00	\$ 307.00	\$ 58,767.00
GREENWOOD	DARLENE	TEACHER -GRADE 4	PES	\$ 69,960.00	\$ 33,674.40	\$ 103,634.40
GUERRERO URDANETA	KAROL	IA-ESOL	PES	\$ 10,570.07	\$ -	\$ 10,570.07
HALL	LAUREN	TEACHER-SPECIAL EDUCATION	PES	\$ 44,220.97	\$ 2,670.28	\$ 46,891.25
HANSEN	VICTORIA	REGISTERED BEHAVIOR TECH	PES	\$ 7,448.10	\$ 16,258.61	\$ 23,706.71
HARDEN	SUSAN	TEACHER -GRADE 4	PES	\$ 58,460.00	\$ 6,510.50	\$ 64,970.50
HARRIS	JOSEPH	TEACHER -GRADE 5	PES	\$ 41,060.00	\$ 3,377.00	\$ 44,437.00
HASKINS	NANCY	INSTRUCTIONAL ASST 6.5HR	PES	\$ 18,868.89	\$ -	\$ 18,868.89
HEBERT	MARYBETH	TEACHER -GRADE 5	PES	\$ 43,960.00	\$ 1,193.88	\$ 45,153.88
HEGAN	AIMEE	MONITOR RECESS	PES	\$ 5,809.84	\$ -	\$ 5,809.84
HENDERSON	WENDY	TEACHER -GRADE 1	PES	\$ 55,760.00	\$ 5,594.56	\$ 61,354.56
HICKS	NINA	TEACHER -READING SPEC	PES	\$ 47,077.26	\$ 916.50	\$ 47,993.76
HOBBS	BRENDA	INSTRUCTIONAL ASST 6.5HR	PES	\$ 22,700.77	\$ 299.31	\$ 23,000.08
HOFFMAN	BRENDAN	AST DIR SPED	PES	\$ 91,000.00	\$ -	\$ 91,000.00
HURLEY	SANDRA	IA-REGULAR ED 6.5HR	PES	\$ 16,124.33	\$ 51.25	\$ 16,175.58
HUSSEY	TRACY	TEACHER -GRADE 3	PES	\$ 41,060.00	\$ 3,680.50	\$ 44,740.50
HUTCHINSON	MARILYN	INSTRUCTIONAL ASST 6.5HR	PES	\$ 17,981.60	\$ 21.58	\$ 18,003.18
JOHNSTON	JENNIFER	TUTOR TITLE I READING	PES	\$ 20,458.44	\$ 792.62	\$ 21,251.06
KALINOWSKI	EILEEN	TUTOR TITLE I MATH	PES	\$ 20,048.04	\$ 762.06	\$ 20,810.10
KAUFMANN	TRISHA	ASST PRINCIPAL ELEMENTARY	PES	\$ 77,380.00	\$ -	\$ 77,380.00
KEARNEY	KIM	TEACHER -READING SPEC	PES	\$ 52,460.00	\$ 3,379.70	\$ 55,839.70
KING	CELINE	IA-SPEECH AIDE	PES	\$ 22,500.66	\$ 19.02	\$ 22,519.68
KIRANE	KIMBERLY	TEACHER -GRADE 4	PES	\$ 44,460.00	\$ 4,005.06	\$ 48,465.06
KNIGHT	ELIZABETH	MONITOR RECESS	PES	\$ 6,198.28	\$ -	\$ 6,198.28
KOBRENSKI	KRISTIN	INSTRUCTIONAL ASST 6.75HR	PES	\$ 19,594.62	\$ 447.98	\$ 20,042.60



Salaries—Pelham Elementary School Professional Staff

LAST NAME	FIRST NAME	ASSIGNMENT TITLE	LOCATION	FY 2018 BASE WAGES	FY 2018 OTHER WAGES	FY 2018 TOTAL WAGES
LABONTE	KELLY	TEACHER -GRADE 1	PES	\$ 46,460.00	\$ 19,682.30	\$ 66,142.30
LAMOUREUX	KELSEY	TEACHER -GRADE 2	PES	\$ 40,560.00	\$ 1,487.13	\$ 42,047.13
LAPLANT	LORI	INSTRUCTIONAL ASST 6.5HR	PES	\$ 22,027.46	\$ 37.24	\$ 22,064.70
LEBLANC	SHERRY	TUTOR TITLE I READING	PES	\$ 19,110.44	\$ 616.00	\$ 19,726.44
LECUYER	CYNTHIA	CUSTODIAN LEAD	PES	\$ 17,473.44	\$ 1,698.61	\$ 19,172.05
LEE	JILLIAN	TEACHER -GRADE 1	PES	\$ 45,060.00	\$ 3,488.00	\$ 48,548.00
LISTON	KATHRYN	ED TECHNOLOGY INTEGRATOR	PES	\$ 45,460.00	\$ 4,468.50	\$ 49,928.50
LOMBARDO	KATHLEEN	TEACHER -GRADE 2	PES	\$ 49,460.00	\$ 2,612.00	\$ 52,072.00
LONGDEN	JODI	TEACHER -PRESCHOOL	PES	\$ 51,460.00	\$ 2,274.09	\$ 53,734.09
LYNDE	DIANNE	TUTOR TITLE I READING	PES	\$ 20,048.04	\$ 781.60	\$ 20,829.64
MAGUIRE	KATE	TEACHER -GRADE 5	PES	\$ 48,460.00	\$ 291.00	\$ 48,751.00
MAIGATTER	NOREEN	IA-NURSE AIDE	PES	\$ 19,199.09	\$ 40.84	\$ 19,239.93
MANGIAFICO	MICHELE	TEACHER -GRADE 4	PES	\$ 54,060.00	\$ 2,125.00	\$ 56,185.00
MANSFIELD	PAMELA	TEACHER -GRADE 2	PES	\$ 56,460.00	\$ 3,861.50	\$ 60,321.50
MASIELLO	KELLY	TEACHER -GRADE 1	PES	\$ 53,060.00	\$ 9,719.00	\$ 62,779.00
MAY	PATRICIA	INSTRUCTIONAL ASST 6.5HR	PES	\$ 18,151.27	\$ 14.80	\$ 18,166.07
MCCARTY	VALERIE	INSTRUCTIONAL ASST 6.5HR	PES	\$ 20,442.24	\$ 146.88	\$ 20,589.12
MCDEVITT COTE	STEFENIE	INSTRUCTIONAL ASST 6.75HR	PES	\$ 21,228.48	\$ 556.90	\$ 21,785.38
MCGRATH	AMBER	INSTRUCTIONAL ASST 6.5HR	PES	\$ 7,172.80	\$ 312.45	\$ 7,485.25
MERRILL	LEE ANN	TEACHER-SPECIAL EDUCATION	PES	\$ 48,460.00	\$ 2,700.00	\$ 51,160.00
MESSINA	NICOLE	TEACHER -KINDERGARTEN	PES	\$ 2,339.48	\$ -	\$ 2,339.48
MILSOP	SHANNON	TEACHER -KINDERGARTEN	PES	\$ 43,460.00	\$ 719.32	\$ 44,179.32
MOLLOY	SUSAN	TEACHER -GRADE 3	PES	\$ 61,060.00	\$ 4,707.00	\$ 65,767.00
MORAN	NANCY	INSTRUCTIONAL ASST 6.5HR	PES	\$ 22,027.46	\$ 1,255.28	\$ 23,282.74
MULLEN	KATHLEEN	MONITOR LUNCH	PES	\$ 6,031.32	\$ -	\$ 6,031.32
MURPHY	ELIZABETH	TEACHER -GRADE 3	PES	\$ 56,460.00	\$ 4,031.00	\$ 60,491.00
NICOLOSI	HEATHER	MONITOR RECESS	PES	\$ 4,634.22	\$ 81.78	\$ 4,716.00
NOTTEBART	MARY	IA-KINDERGARTEN	PES	\$ 18,868.89	\$ 119.63	\$ 18,988.52
OLIVER	LISA	TEACHER -GUIDANCE COUNSLR	PES	\$ 62,960.00	\$ 1,264.50	\$ 64,224.50
VERTON	LISA	SECRETARY SCHOOL YEAR	PES	\$ 22,206.74	\$ 62.99	\$ 22,269.73
PALINGO	LINDA	MONITOR LUNCH	PES	\$ 6,119.90	\$ -	\$ 6,119.90
PALMER WEIGLER	ERIN	TEACHER -MUSIC	PES	\$ 52,460.00	\$ 8,082.45	\$ 60,542.45
PELLETIER	KRISTINE	INSTRUCTIONAL ASST 6.5HR	PES	\$ 5,794.13	\$ 1,425.00	\$ 7,219.13
PENDERGAST	JENNIFER	TEACHER -KINDERGARTEN	PES	\$ 54,760.00	\$ 2,156.00	\$ 56,916.00
PERRY	BEVERLY	CUSTODIAN	PES	\$ 27,577.60	\$ 4,835.59	\$ 32,413.19
PHILCRANTZ	BETH	TEACHER -GRADE 5	PES	\$ 47,960.00	\$ 582.00	\$ 48,542.00
PRAETZ	DANIEL	CUSTODIAN LEAD	PES	\$ 8,288.00	\$ 1,926.00	\$ 10,214.00
RHYND	JUSTIN	CUSTODIAN	PES	\$ 26,016.96	\$ 1,384.43	\$ 27,401.39
ROBERSON	NICOLE	TEACHER -GRADE 5	PES	\$ 48,060.00	\$ 1,031.00	\$ 49,091.00
ROCK	KATE	TEACHER -KINDERGARTEN	PES	\$ 27,394.00	\$ 2,550.00	\$ 29,944.00
ROGERS	LAURA	INSTRUCTIONAL ASST 6.75HR	PES	\$ 23,230.98	\$ 152.23	\$ 23,383.21
ROSSI	AMY	TEACHER -GRADE 2	PES	\$ 41,946.93	\$ 637.50	\$ 42,584.43
RYAN	MORGAN	TEACHER -GRADE 2	PES	\$ 39,560.00	\$ -	\$ 39,560.00
SAUER	KELLEY	IA-LIBRARY AIDE	PES	\$ 17,508.40	\$ 14.80	\$ 17,523.20
SCANZANI	LOUISE	INSTRUCTIONAL ASST 6.5HR	PES	\$ 20,840.04	\$ 1,313.28	\$ 22,153.32
SIMMONS	ALEXA	TEACHER -PRESCHOOL	PES	\$ 42,960.00	\$ 1,293.57	\$ 44,253.57
SMART	WAYNE	CUSTODIAN	PES	\$ 36,493.44	\$ 2,630.52	\$ 39,123.96
SORRELL	JENNIFER	INSTRUCTIONAL ASST 6.5HR	PES	\$ 9,823.84	\$ 248.40	\$ 10,072.24
STEVENS	HILARY	INSTRUCTIONAL ASST 6.5HR	PES	\$ 17,486.20	\$ 14.80	\$ 17,501.00
STRUTH	KERRY	TEACHER -GRADE 5	PES	\$ 52,460.00	\$ 2,305.00	\$ 54,765.00
SULLIVAN	MEGHAN	TUTOR TITLE I READING	PES	\$ 19,750.50	\$ 2,865.50	\$ 22,616.00
SZUKSTA	STEPHANIE	TEACHER-SPECIAL EDUCATION	PES	\$ 40,060.00	\$ 747.00	\$ 40,807.00
TODD	PATRICIA	MONITOR LUNCH	PES	\$ 6,092.66	\$ -	\$ 6,092.66
TOMER	CAROL	TEACHER -SPED EVALUATOR	PES	\$ 54,460.00	\$ 4,244.00	\$ 58,704.00
TSELIOS	PETER	TEACHER -ART	PES	\$ 50,760.00	\$ 1,284.80	\$ 52,044.80
TURNER	MEREDITH	TEACHER -KABC/PRE-K	PES	\$ 21,525.00	\$ 485.00	\$ 22,010.00
VAN AUKEN	BRUCE	CUSTODIAN	PES	\$ 31,134.96	\$ 4,645.84	\$ 35,780.80
VAN VRANKEN	JESSICA	ASST PRINCIPAL ELEMENTARY	PES	\$ 78,440.00	\$ 9,664.82	\$ 88,104.82
WEIGLER	BRIAN	TEACHER-SPECIAL EDUCATION	PES	\$ 45,215.59	\$ 5,746.00	\$ 50,961.59
WEIGLER	LAURA	SECRETARY SCHOOL YEAR	PES	\$ 26,110.03	\$ 3,568.09	\$ 29,678.12
WEIR	NICOLE	TEACHER-SPECIAL EDUCATION	PES	\$ 42,960.00	\$ 681.94	\$ 43,641.94
WHITE	JONATHAN	INSTRUCTIONAL ASST 6.5HR	PES	\$ 6,113.08	\$ 1,762.50	\$ 7,875.58
ZIDEK	JILL	TEACHER -GRADE 5	PES	\$ 54,060.00	\$ 738.00	\$ 54,798.00

Salaries—Pelham Memorial School Professional Staff

LAST NAME	FIRST NAME	ASSIGNMENT TITLE	LOCATION	FY 2018 BASE WAGES	FY 2018 OTHER WAGES	FY 2018 TOTAL WAGES
ARCHAMBAULT	ABBEY	TEACHER-SPECIAL EDUCATION	PMS	\$ 39,060.00	\$ 247.50	\$ 39,307.50
ASCANIO	PATRICIA	TEACHER -GRADE 6	PMS	\$ 46,460.00	\$ 500.00	\$ 46,960.00
BARRIOS	SARAH	INSTRUCTIONAL ASST 6.75HR	PMS	\$ 21,719.88	\$ 1,076.26	\$ 22,796.14
BEAUCHESNE	WILLIAM	TEACHER -PHYSICAL EDUCATN	PMS	\$ 46,460.00	\$ 1,888.90	\$ 48,348.90
BEINEKE	HEIDI	TEACHER -7 SCIENCE	PMS	\$ 42,960.00	\$ 5,369.44	\$ 48,329.44
BLANCHARD	TREVOR	INSTRUCTIONAL ASST 6.75HR	PMS	\$ 12,742.33	\$ 3,584.17	\$ 16,326.50
BOND	MOLLY	TEACHER -7 SCIENCE	PMS	\$ 43,460.00	\$ 6,615.00	\$ 50,075.00
BOWEN	ALLISON	ED TECHNOLOGY INTEGRATOR	PMS	\$ 46,460.00	\$ 11,603.75	\$ 58,063.75
BRANCO	AMY	TEACHER -GRADE 6	PMS	\$ 50,060.00	\$ 3,735.00	\$ 53,795.00
BRYANT	JAMIE	TEACHER -8 SOCIAL STUDIS	PMS	\$ 52,395.87	\$ 2,890.00	\$ 55,285.87
CARIGNAN	KELLY	INSTRUCTIONAL ASST 6.75HR	PMS	\$ 21,228.48	\$ 21.60	\$ 21,250.08
CARSON	DEBORAH	TEACHER-SPECIAL EDUCATION	PMS	\$ 52,460.00	\$ 2,830.00	\$ 55,290.00
CARTEN	KARENA	TEACHER -8 MATH	PMS	\$ 51,060.00	\$ 3,780.00	\$ 54,840.00
CARTIER	KATHLEEN	TEACHER -GUIDANCE COUNSLR	PMS	\$ 73,460.00	\$ 3,872.25	\$ 77,332.25
CASAVANT	DIANE	INSTRUCTIONAL ASST 6.75HR	PMS	\$ 21,728.72	\$ 185.64	\$ 21,914.36
COOLIDGE	KOEHLAINA	TEACHER -GRADE 6	PMS	\$ 42,460.00	\$ 4,388.90	\$ 46,848.90
CORREA	KEVIN	TEACHER -7 MATH	PMS	\$ 55,460.00	\$ 5,946.34	\$ 61,406.34
COUTU	RANDY	TEACHER -ART	PMS	\$ 48,760.00	\$ 5,485.00	\$ 54,245.00
CURFMAN	CHARLES	TUTOR READING	PMS	\$ 35,919.45	\$ 931.30	\$ 36,850.75
DONOHUE	BEATRICE	TEACHER -8 SCIENCE	PMS	\$ 43,760.00	\$ 6,845.00	\$ 50,605.00
ERNST	CATHLEEN	INSTRUCTIONAL ASST 6.75HR	PMS	\$ 21,755.24	\$ 2,447.12	\$ 24,202.36
EVANS	THOMAS	TEACHER-SPECIAL EDUCATION	PMS	\$ 46,460.00	\$ 3,933.13	\$ 50,393.13
GARIEPY	CAROL	TEACHER -7 SOCIAL STUDIES	PMS	\$ 55,460.00	\$ 440.00	\$ 55,900.00
GENOTER	KAREN	INSTRUCTIONAL ASST 6.75HR	PMS	\$ 17,235.90	\$ 1,450.36	\$ 18,686.26
GRIFFIN	ANGELA	INSTRUCTIONAL ASST 6.75HR	PMS	\$ 21,600.54	\$ 1,727.22	\$ 23,327.76
GROVER	JENNIFER	TEACHER-SPECIAL EDUCATION	PMS	\$ 47,460.00	\$ 2,666.25	\$ 50,126.25
HAARLANDER	JESSE	ASST PRINCIPAL MEMORIAL S	PMS	\$ 84,407.53	\$ 3,000.00	\$ 87,407.53
HATZIMANOLIS	CRYSTAL	TEACHER -8 ENGLISH	PMS	\$ 39,560.00	\$ 7,660.95	\$ 47,220.95
HATZIMANOLIS	HARALAMBOS	TEACHER -GUIDANCE COUNSLR	PMS	\$ 43,960.00	\$ 1,715.00	\$ 45,675.00
JEAN	KELLY	INSTRUCTIONAL ASST 6.75HR	PMS	\$ 22,865.40	\$ 395.71	\$ 23,261.11
JOSEPH	KATHERINE	TEACHER-SPECIAL EDUCATION	PMS	\$ 44,460.00	\$ 1,627.65	\$ 46,087.65
KAVARNOS	JAMES	TUTOR MATH	PMS	\$ 35,912.10	\$ 7,847.87	\$ 43,759.97
KIVIKOSKI	JEAN	SECRETARY SCHOOL YEAR	PMS	\$ 27,185.38	\$ 668.61	\$ 27,853.99
LA MACCHIA	TINA	TEACHER-SPECIAL EDUCATION	PMS	\$ 41,060.00	\$ 40.00	\$ 41,100.00
LACROIX	ARTHUR	CUSTODIAN	PMS	\$ 26,546.04	\$ 2,149.38	\$ 28,695.42
LAMONTAGNE	PATRICIA	TEACHER -8 ENGLISH	PMS	\$ 51,460.00	\$ 9,014.58	\$ 60,474.58
LAVELLA-SCHAUDT	STORM	TEACHER-SPECIAL EDUCATION	PMS	\$ 46,460.00	\$ 3,755.19	\$ 50,215.19
LEE	TARYN	TEACHER -8 SCIENCE	PMS	\$ 46,460.00	\$ 1,570.00	\$ 48,030.00
LEVINE	SUSAN	SCHOOL NURSE	PMS	\$ 65,760.00	\$ 383.75	\$ 66,143.75
LORENTZEN	CHRISTOPHER	CUSTODIAN	PMS	\$ 27,812.40	\$ 3,063.05	\$ 30,875.45
MADDEN	DOROTHY	TEACHER-SPECIAL EDUCATION	PMS	\$ 77,460.00	\$ 4,871.00	\$ 82,331.00
MAGHAKIAN	STACY	PRINCIPAL MEMORIAL SCHOOL	PMS	\$ 92,840.00	\$ -	\$ 92,840.00
MEAD	SUSAN	TEACHER -FOREIGN LANG	PMS	\$ 52,460.00	\$ -	\$ 52,460.00
MILLER	ALLISON	TEACHER -GRADE 6	PMS	\$ 42,960.00	\$ 951.94	\$ 43,911.94
MOORE	SANDRA	TEACHER -READING SPEC	PMS	\$ 50,460.00	\$ 1,926.10	\$ 52,386.10
NELSON	ANN-MARIE	TEACHER -LIBRARY MEDIA	PMS	\$ 52,460.00	\$ 570.00	\$ 53,030.00
PALMIERI	JAMES	TEACHER -7 MATH	PMS	\$ 54,460.00	\$ 3,407.57	\$ 57,867.57
PRATT	JASON	TEACHER -MUSIC	PMS	\$ 42,760.00	\$ 4,525.00	\$ 47,285.00
RALLS	KATIE	ADMINISTRATIVE ASST YR RD	PMS	\$ 35,104.88	\$ 66.34	\$ 35,171.22
SAPIENZA	JOY	TEACHER -8 MATH	PMS	\$ 64,960.00	\$ 33,496.15	\$ 98,456.15
SAUNDERS	ELISA	TEACHER -MUSIC	PMS	\$ 52,460.00	\$ 3,494.00	\$ 55,954.00
SCANLON	IRENE	INSTRUCTIONAL ASST 6.75HR	PMS	\$ 21,719.88	\$ 1,368.44	\$ 23,088.32
SCHARES	KATHERINE	TEACHER -7 ENGLISH	PMS	\$ 44,960.00	\$ 3,038.50	\$ 47,998.50
SHANTELER	JUDITH	TEACHER -GRADE 6	PMS	\$ 52,060.00	\$ 3,340.00	\$ 55,400.00
STEPHEN	RONALD	CUSTODIAN LEAD	PMS	\$ 36,234.48	\$ 7,750.89	\$ 43,985.37
STEVENS	LISA	TEACHER-SPECIAL EDUCATION	PMS	\$ 53,460.00	\$ 2,416.28	\$ 55,876.28
STILPHEN	PATRICIA	TEACHER -7 ENGLISH	PMS	\$ 50,460.00	\$ 6,740.00	\$ 57,200.00
TESSIER	KELLY	TEACHER -GRADE 6	PMS	\$ 49,460.00	\$ 1,817.50	\$ 51,277.50
THOMAS	DEBORAH	TEACHER -HEALTH	PMS	\$ 46,460.00	\$ 1,398.25	\$ 47,858.25
UZDAVINIS	LIANNA	INSTRUCTIONAL ASST 6.75HR	PMS	\$ 3,314.60	\$ 1,920.23	\$ 5,234.83
VALENTINO-CROWLEY	ALANNAH	INSTRUCTIONAL ASST 6.75HR	PMS	\$ 3,128.09	\$ 61.34	\$ 3,189.43
VAN LOON	AMY	TEACHER -GRADE 6	PMS	\$ 40,060.00	\$ 2,594.40	\$ 42,654.40
VANTI	LINDA	INSTRUCTIONAL ASST 6.75HR	PMS	\$ 22,874.71	\$ 833.29	\$ 23,708.00



Salaries—Pelham High School Professional Staff

LAST NAME	FIRST NAME	ASSIGNMENT TITLE	LOCATION	FY 2018 BASE WAGES	FY 2018 OTHER WAGES	FY 2018 TOTAL WAGES
ALEXANDER	DANIEL	ASST PRINCIPAL HIGHSCHOOL	PHS	\$ 87,012.40	\$ -	\$ 87,012.40
AZEVEDO	JASON	IT TECHNICIAN	PHS	\$ 9,230.38	\$ 396.88	\$ 9,627.26
BABAIA	THOMAS	TEACHER -PHYSICAL EDUCATN	PHS	\$ 59,460.00	\$ 4,281.34	\$ 63,741.34
BAILLY-BURTON	PAULA	TEACHER -HS SOC STUDIES	PHS	\$ 68,460.00	\$ 2,261.31	\$ 70,721.31
BOISSEAU	SEBASTIAN	IT TECHNICIAN	PHS	\$ 33,100.74	\$ 1,246.50	\$ 34,347.24
BOURQUE	KELLIE	INSTRUCTIONAL ASST 6.75HR	PHS	\$ 3,951.62	\$ 2,314.58	\$ 6,266.20
BRAY	CYNTHIA	INSTRUCTIONAL ASST 6.75HR	PHS	\$ 19,594.62	\$ 215.95	\$ 19,810.57
BUNOLS	ELINOL	INSTRUCTIONAL ASST 6.75HR	PHS	\$ 4,014.03	\$ 2,781.89	\$ 6,795.92
BUSHEY	ROSEMARY	INSTRUCTIONAL ASST 6.75HR	PHS	\$ 16,700.19	\$ 88.60	\$ 16,788.79
BYRNE	KATHRENE	TEACHER -HS BUSINESS	PHS	\$ 67,460.00	\$ 12,090.83	\$ 79,550.83
CAIRA	SARA-JEAN	TEACHER -GUIDANCE COUNSLR	PHS	\$ 47,460.00	\$ 4,747.26	\$ 52,207.26
CAMPBELL	BARBARA	SCHOOL NURSE	PHS	\$ 63,260.00	\$ 28,467.00	\$ 91,727.00
CARUSO	KATHLEEN	TEACHER -HS MATH	PHS	\$ 43,060.00	\$ 3,804.30	\$ 46,864.30
CATAURO	JULIE	TEACHER -HS SOC STUDIES	PHS	\$ 44,460.00	\$ 429.57	\$ 44,889.57
CATE	PHYLLIS	INSTRUCTIONAL ASST 6.75HR	PHS	\$ 23,230.98	\$ 2,500.00	\$ 25,730.98
CHARBONNEAU	STEPHEN	TEACHER -HS SOC STUDIES	PHS	\$ 43,060.00	\$ 7,315.27	\$ 50,375.27
CHEW	MICHAEL	TEACHER -FOREIGN LANG	PHS	\$ 5,154.50	\$ -	\$ 5,154.50
CHURCHILL	KAREN	SECRETARY-BUILDING SERV	PHS	\$ 29,352.96	\$ 2,455.32	\$ 31,808.28
CIAMBELLA	GINA	INSTRUCTIONAL ASST 6.75HR	PHS	\$ 9,466.76	\$ 126.27	\$ 9,593.03
CLARK	RYAN	TEACHER -HS SOC STUDIES	PHS	\$ 47,460.00	\$ 6,071.72	\$ 53,531.72
COTE	RACHEL	INSTRUCTIONAL ASST 6.75HR	PHS	\$ 17,801.40	\$ 307.60	\$ 18,109.00
CREELEY	STACY	INSTRUCTIONAL ASST 6.75HR	PHS	\$ 15,644.60	\$ 526.60	\$ 16,171.20
DAVITT	AMANDA	TEACHER -HS ENGLISH	PHS	\$ 48,460.00	\$ 5,392.64	\$ 53,852.64
DELAPORTA	ALYSSA	TEACHER -HS ENGLISH	PHS	\$ 9,075.00	\$ 893.00	\$ 9,968.00
DEMPSEY	GARY	PRINCIPAL HIGH SCHOOL	PHS	\$ 106,533.00	\$ -	\$ 106,533.00
DESIMONE	CHRISTINE	LT SUB -MATH	PHS	\$ 19,168.48	\$ 1,723.04	\$ 20,891.52
DETELLIS	NORA	TEACHER -HS BUSINESS	PHS	\$ 21,230.00	\$ 448.28	\$ 21,678.28
DEVITA	JAIME	TEACHER -HS VISUAL ARTS	PHS	\$ 43,460.00	\$ 6,758.76	\$ 50,218.76
DIBENEDETTO	BARBARA	TEACHER -HS MATH	PHS	\$ 19,625.81	\$ -	\$ 19,625.81
DORVAL	WENDY	TEACHER -HS BUSINESS	PHS	\$ 64,460.00	\$ 6,085.00	\$ 70,545.00
DOUIDI	CINDY	TEACHER-SPECIAL EDUCATION	PHS	\$ 51,460.00	\$ 7,513.34	\$ 58,973.34
ENRIGHT	SHARON	INSTRUCTIONAL ASST 6.75HR	PHS	\$ 20,086.02	\$ 2,052.87	\$ 22,138.89
FOURNIER	MONIQUE	TEACHER -HS FACS	PHS	\$ 43,054.39	\$ 7,065.57	\$ 50,119.96
FOWLER	ANNE	DEAN OF STUDENTS - PHS	PHS	\$ 75,000.00	\$ -	\$ 75,000.00
FOX	LINDA	TEACHER -HS ENGLISH	PHS	\$ 69,241.00	\$ 2,455.00	\$ 71,696.00
FRENCH	ELAINE	TEACHER-SPECIAL EDUCATION	PHS	\$ 54,760.00	\$ 2,655.00	\$ 57,415.00
GARCIA	ARLANNA	SECRETARY SCHOOL YEAR	PHS	\$ 26,072.99	\$ 847.96	\$ 26,920.95
GILCREAST	DAVID	TEACHER -HS MATH	PHS	\$ 63,460.00	\$ 20,342.45	\$ 83,802.45
GLOOR	SCOTT	TEACHER -HS BUSINESS	PHS	\$ 43,460.00	\$ 11,482.30	\$ 54,942.30
GOBIEL	KERRY	TEACHER-SPECIAL EDUCATION	PHS	\$ 30,306.67	\$ 1,200.73	\$ 31,507.40
GOLEC	HENRY	MONITOR HALL/SUBSTITUTE	PHS	\$ 11,974.50	\$ -	\$ 11,974.50
GRIFFIN	PAUL	CUSTODIAN	PHS	\$ 27,350.16	\$ 1,690.08	\$ 29,040.24
HARMON	RENEE	TEACHER -HS SCIENCE	PHS	\$ 39,560.00	\$ 6,180.00	\$ 45,740.00
HOLDEN	JANET	TEACHER -HS SCIENCE	PHS	\$ 64,460.00	\$ 1,505.51	\$ 65,965.51
HUETTE	MELISSA	TEACHER -LIBRARY MEDIA	PHS	\$ 26,792.29	\$ 101.74	\$ 26,894.03
HURLEY	THOMAS	INSTRUCTIONAL ASST 6.75HR	PHS	\$ 19,594.62	\$ -	\$ 19,594.62
ISAAC	NANCY	TEACHER -FOREIGN LANG	PHS	\$ 33,182.42	\$ 2,183.80	\$ 35,366.22
IVAS	AMY	INSTRUCTIONAL ASST 6.75HR	PHS	\$ 22,874.71	\$ 2,331.79	\$ 25,206.50
JARVIS	DEBORAH	TEACHER -HS ENGLISH	PHS	\$ 48,960.00	\$ 3,256.09	\$ 52,216.09
JONES	SARAH	TEACHER -ART	PHS	\$ 43,460.00	\$ 10,425.75	\$ 53,885.75
KILGOUR	DANIEL	TUTOR READING	PHS	\$ 38,783.81	\$ 1,666.20	\$ 40,450.01
KLAYTON	DENYELLE	TEACHER -HS ENGLISH	PHS	\$ 12,933.90	\$ -	\$ 12,933.90
KORAVOS	BETH	SECRETARY-GUIDANCE	PHS	\$ 13,457.92	\$ 7,494.29	\$ 20,952.21
KRESS	TODD	DIR OF HS ATHLETICS	PHS	\$ 70,490.00	\$ 11,121.00	\$ 81,611.00

Salaries—Pelham High School Professional Staff

LAST NAME	FIRST NAME	ASSIGNMENT TITLE	LOCATION	FY 2018 BASE WAGES	FY 2018 OTHER WAGES	FY 2018 TOTAL WAGES
KRUMLAUF	SHANNON	SECRETARY-GUIDANCE	PHS	\$ 12,406.52	\$ -	\$ 12,406.52
LAGASSE	HEATHER	TEACHER -GUIDANCE COUNSLR	PHS	\$ 56,460.00	\$ 8,982.09	\$ 65,442.09
LALIBERTE	ALLISON	TEACHER -FOREIGN LANG	PHS	\$ 54,460.00	\$ 18,732.01	\$ 73,192.01
LANTHIER	STEPHEN	IA-REGULAR ED 6.75 HR	PHS	\$ 23,230.98	\$ 3,497.00	\$ 26,727.98
LIMERICK	THOMAS	TEACHER -HS SCIENCE	PHS	\$ 39,560.00	\$ 7,841.79	\$ 47,401.79
LOCKE	CASEY	TEACHER -ART	PHS	\$ 45,060.00	\$ 13,954.80	\$ 59,014.80
LYON	SANDRA	TEACHER-SPECIAL EDUCATION	PHS	\$ 55,760.00	\$ 2,328.71	\$ 58,088.71
MARTIN	LORRIE	INSTRUCTIONAL ASST 6.75HR	PHS	\$ 23,366.11	\$ 266.31	\$ 23,632.42
MCIVER	KALEIGH	TEACHER -HS SCIENCE	PHS	\$ 42,960.00	\$ 5,397.60	\$ 48,357.60
MICHAUD	SUZANNE	SCHOOL TO CAREER COORDNTR	PHS	\$ 31,764.62	\$ 5,937.98	\$ 37,702.60
MILLER	CATHLEEN	TEACHER -HS MATH	PHS	\$ 53,460.00	\$ 10,423.00	\$ 63,883.00
MONTGOMERY	DANA	CUSTODIAN	PHS	\$ 26,334.24	\$ 3,169.11	\$ 29,503.35
MOORE	ROBERT	TEACHER -HS SCIENCE	PHS	\$ 59,460.00	\$ 5,009.61	\$ 64,469.61
MORGAN	RICKARD	TEACHER -ACADEMIC CENTER	PHS	\$ 39,560.00	\$ 13,129.04	\$ 52,689.04
MUNDY	JOSEPH	TEACHER -MUSIC	PHS	\$ 45,460.00	\$ 5,235.00	\$ 50,695.00
MURPHY	AMBER	TEACHER -HEALTH	PHS	\$ 40,060.00	\$ 8,033.92	\$ 48,093.92
NELSON	SARAH	INSTRUCTIONAL ASST 6.75HR	PHS	\$ 10,786.93	\$ 385.70	\$ 11,172.63
NESSKEY	STEPHEN	CUSTODIAN	PHS	\$ 26,334.24	\$ 2,448.62	\$ 28,782.86
NUGENT	JENNIFER	TEACHER -HS ENGLISH	PHS	\$ 56,460.00	\$ 5,448.50	\$ 61,908.50
PARENT	JESSICA	TEACHER -HS ENGLISH	PHS	\$ 43,460.00	\$ 3,433.25	\$ 46,893.25
PERIGNY	GUY	CUSTODIAN LEAD	PHS	\$ 42,060.80	\$ 3,365.44	\$ 45,426.24
PERIGNY	NANCY	CUSTODIAN	PHS	\$ 44,497.60	\$ 7,085.71	\$ 51,583.31
PROVENCHER	MIRIAM	TEACHER -HS ENGLISH	PHS	\$ 73,960.00	\$ 7,552.47	\$ 81,512.47
PUTMAN	KIM	TUTOR MATH	PHS	\$ 36,117.90	\$ 3,695.25	\$ 39,813.15
REGAN	MATTHEW	TEACHER -PHYSICAL EDUCATN	PHS	\$ 46,335.10	\$ 86.20	\$ 46,421.30
RING	BRENDEN	CUSTODIAN PART TIME	DIST	\$ 13,218.21	\$ 8,843.81	\$ 22,062.02
ROBINSON	SHAWNI	TEACHER -HS SCIENCE	PHS	\$ 40,060.00	\$ 645.76	\$ 40,705.76
ROESSLING	VICTORIA	IA-REGULAR ED 6.75 HR	PHS	\$ 8,821.09	\$ 2,262.77	\$ 11,083.86
ROSSE	LEIGH ANN	TEACHER -FOREIGN LANG	PHS	\$ 41,097.00	\$ -	\$ 41,097.00
ROY	STEPHANIE	TEACHER -HS MATH	PHS	\$ 44,460.00	\$ 6,338.08	\$ 50,798.08
RYALS-JONCAS	SHELLY	INSTRUCTIONAL ASST 6.75HR	PHS	\$ 16,311.73	\$ 17.04	\$ 16,328.77
SAWYER	DEBRA	TEACHER -HS MATH	PHS	\$ 76,460.00	\$ 10,002.40	\$ 86,462.40
SAWYER	MARYANN	INSTRUCTIONAL ASST 6.75HR	PHS	\$ 23,366.11	\$ 276.09	\$ 23,642.20
SCAER	STEPHEN	TEACHER-SPECIAL EDUCATION	PHS	\$ 62,460.00	\$ 482.50	\$ 62,942.50
SCANIO	MEGAN	TEACHER-SPECIAL EDUCATION	PHS	\$ 41,260.00	\$ 15,125.70	\$ 56,385.70
SCHAEFFER	LISA	TEACHER -FOREIGN LANG	PHS	\$ 43,334.40	\$ -	\$ 43,334.40
SCHUSTER	ROBYN	SECRETARY-MEDIA CENTER	PHS	\$ 6,098.12	\$ -	\$ 6,098.12
SHUMWAY	RYAN	TEACHER -MUSIC	PHS	\$ 41,560.00	\$ 3,822.16	\$ 45,382.16
SOUZA	BRIAN	CUSTODIAN	PHS	\$ 27,779.66	\$ 5,283.39	\$ 33,063.05
SPAULDING	LAURA	TEACHER -GUIDANCE COUNSLR	PHS	\$ 43,960.00	\$ 2,774.55	\$ 46,734.55
STONE	KATHLYN	INSTRUCTIONAL ASST 6.75HR	PHS	\$ 11,716.86	\$ -	\$ 11,716.86
SULLIVAN	KRISTEN	TEACHER -HS ENGLISH	PHS	\$ 47,460.00	\$ 4,508.99	\$ 51,968.99
TARALLO	SARA	TEACHER -GUIDANCE COUNSLR	PHS	\$ 31,909.20	\$ 650.75	\$ 32,559.95
TOBIN	JEFFREY	TEACHER -HS MATH	PHS	\$ 51,460.00	\$ 9,004.70	\$ 60,464.70
TORRISI	DAVID	TEACHER -HS SOC STUDIES	PHS	\$ 52,060.00	\$ 232.48	\$ 52,292.48
UTTERO	DEBBRA	TEACHER -READING SPECIALIST	PHS	\$ 29,438.00	\$ 1,175.10	\$ 30,613.10
WAGNER	JEANNA	ED TECHNOLOGY INTEGRATOR	PHS	\$ 59,460.00	\$ 3,766.00	\$ 63,226.00
WALSH	PAMELA	ADMINISTRATIVE ASST YR RD	PHS	\$ 40,382.15	\$ 11,535.59	\$ 51,917.74
WEINER	TREACY	SECRETARY-GUIDANCE	PHS	\$ 31,263.80	\$ 2,114.08	\$ 33,377.88
WILKINS	RAYMOND	MAINTAINER	PHS	\$ 50,138.64	\$ 9,209.40	\$ 59,348.04
WILSON	MONICA	TEACHER -HS SOC STUDIES	PHS	\$ 45,215.59	\$ 3,474.03	\$ 48,689.62
ZEMETRES	ELIZABETH	TEACHER -HS SOC STUDIES	PHS	\$ 56,460.00	\$ 4,993.50	\$ 61,453.50
ZSOFKA	SUSANNE	INSTRUCTIONAL ASST 6.75HR	PHS	\$ 22,725.75	\$ 13.97	\$ 22,739.72



Pelham School Board Annual Report

Two thousand eighteen has been another year of transition for the Pelham School District. And just as I wrote last year, there has been a measure of successes as well as challenges.

It was another year of success on Election Day with voter approval of all School District Warrant Articles. With an approved budget, the District is continuing its Chromebook initiative and started a new Math instruction program at PES, selected after testing 2 pilot programs in the previous year. Harris Track, donated to the District by the Harris Family in 2003, was resurfaced this year. This field is an invaluable asset not just to the District but to the entire Pelham Community.

The budget also included funding to lease a modular building for the PMS music program. The growth of the music program at PMS has been phenomenal and this building can accommodate the full band while giving the other classes in the main building some relief from the disruption that a large band practice can cause.

Voters also approved a Special Needs Coordinator that is shared between PMS and PHS. This position not only provides valuable oversight of the Special Needs programs in those schools, it also ensures compliance with the law. Before this position was filled, the assistant principals were required to handle those responsibilities which could take up to 40% of their time, time away from their responsibilities to the whole student body.

On July 1st Interim Superintendent Dr. Betsey Cox stepped down and Superintendent William Furbush stepped in to take over the lead of the District, bringing long term leadership back to the district.

There is always an adjustment period when there is a change in superintendents as the new one learns about the strengths, challenges and current initiatives of the district. While getting up to speed on district operations, Mr. Furbush introduced advisory committees to the district. These are committees in each school, one for students, one for parents and for faculty and is intended to give voice to each group, allowing them to bring concerns and issues up for discussion that is shared with the other groups and may lead to changes in policy or procedure at the schools.

This is also the last year of the current teachers' contract and negotiations have taken place for the next one. While a tentative agreement has not yet been ratified at the time of this writing, it is expected to come to a successful conclusion and will be presented to the voters in March 2019. In recent years, teacher recruitment and retention has become a priority as turnover rates have been rising, especially in key areas. The new contract seeks to make the school district more competitive, thereby improving the quality of education in Pelham.

Looking to the future, a PMS Renovations and Upgrade Committee was formed to take over from the PMS Facilities Assessment Committee, which this committee recommended. The PMS-RUC is working to present a plan for voter approval in 2020 to improve the Pelham Memorial School, which has not been upgraded in four decades, and to make it into a true middle school. It is currently recognized as an upper elementary school.

We are ever mindful of our mission to "Inspire Success One Mind at a Time." This remains our focus and commitment; providing quality education to Pelham's youngest residents.

Respectfully Yours,

Thomas Gellar, Chair

Pelham Elementary School Principal's Report

Pelham Elementary School
Principal's Report
2017-2018

This year, Pelham Elementary School's enrollment including pre-school and kindergarten is 793 students. Class sizes vary from grade to grade, and the projected 1st grade enrollment for 2017-18 is expected to be 127 students. Pelham Elementary is continuing preschool programming to include typical peers and enrollment for 2017-2018 projects to 58 students. This number has grown in recent years and an additional teacher has been added to accommodate this growing program for 3 and 4 year olds. We continue to have an extended day program (KABC) for kindergarten students who qualify for this program as a typical peer. Here at Pelham Elementary, we continue to utilize every space in the building and continue to include such programs as Title I, ELL, STEAM, and Special Education, which also includes our PAL's and SEL programming. This includes a program in its seventh year for students in kindergarten through grade five called "PALS", which stands for Pelham Alternative Learning Setting. The goal of this program is to increase meaningful access to the modified, general curriculum and to improve students' social interactions and communication skills. Our SEL program has been developed to provide support to students with social-emotional challenges.

Last year, Grade 4 teacher Mrs. Darlene Greenwood and Grade 2 teacher Mrs. Robin Andrews left us as they retired after many years here at Pelham Elementary. New to our teaching staff this past year is: Miss Meghan Sullivan, Full-Time Preschool Teacher, Miss. Jennifer Gibbons, Full-Time Kindergarten Teacher, Ms. Stephanie Szuksta, Grade 4, Ms. Marybeth Hebert, Grade 3 Teacher, Mrs. Elaina Higgins, Grade 1, and Mrs. Elaine Medeiros, KABC Teacher. New to our Special Education Department is Miss Meghan DeVita, Miss. Kerianne Spidaro, and on staff as our new Title I tutors are Mrs. Theresa Rosa, Mrs. Andrea Bernier, Mrs. Jeannie Baker, and Ms. Rachel Collins. Mrs. Caroline Megan joins our nurse's office as the part-time nurse. We also have three new instructional assistant to welcome, Milissa Fox, Mariela Perez, and Stacy Gordon. We have a new member to our recess staff, Mrs. Caitlin Pace. While our retirees are always missed, it is exciting to have new team members to join our veteran staff.

All teachers continue to work very hard to improve their instructional practices. This past year we continued to implement building goals in the areas of Communication, Technology, and Curriculum, Instruction, and Assessment to align with the final year of our five year District Strategic Plan. While we develop our new Strategic Plan for the future, we as a school consistently strive for improvement and have thoroughly implemented our curriculum, which has been aligned to the Common Core Standards. The Math and English/Language Arts programs aligned with the curriculum are now consistent throughout all grade levels within the building with teachers continuing to work in collaboration to interpret, continuously revise, and implement curriculum and the Common Core Standards within the classrooms in all academic disciplines as well as updating Standards Based Report Cards in grades Kindergarten through grade 5. Currently, all grades, K – 5 continue to implement Standards Based Report cards.

This year, professional development for teachers within the Pelham School District has continued with a focus on Personalized Learning and SEL (Social Emotional Learners) strategies to engage students in learning across the curriculum, but also has focused on more personalized learning strategies as well. Technology Integration has also been a focus as is the continued implementation with iReady, an assessment tool utilized at Pelham Elementary in grades 1– 5. Grades 3- 5 students are now 1:1 and K-2 are 2:1 as these grades now have access to Google Chrome Books to further implement and reinforce technology. Summer Trainings have continued throughout to improve curriculum, prepare for the implementation of My Math (The new Math Program), learn strategies to improve literacy instruction, and fine tune learning objectives.

Our Unified Arts team was extremely busy the 2017-18 school year with the 2018 Olympics. The school was transformed into South Korea. The hallways were lined with cherry blossom trees and



landmarks from around South Korea. The Opening Ceremonies included a parade of nations, performances by all grade levels using ribbon wands or classroom musical instruments, athlete and judge pledge, torch relay and of course the lighting of the torch. Students then participated in Olympic inspired games designed by each UA teacher to reflect their subject area. There were many new and exciting things happening in each of the UA classrooms as well. Miss DiRenzo and Mrs. Bielik, our school social worker, have teamed up to bring Wednesday morning meditation across all of PES during the announcements, called Panther Pause, a moment where the whole school can pause and meditate together. Mrs. Gamble and Miss DiRenzo created a digital distress unit for 5th graders, which allows them to merge the use of technology, meditation, and coping skills during stressful situations. In P.E. last year, students in grades 3, 4 and 5 used technology in P.E. to take videos so they could assess themselves as well as others in a visual way. These assessments will grow from year to year and students will be able to see their own growth. We also used technology to gather data on their understanding of the concepts using plicker cards. The UA team welcomed Rebecca Cummings and the brand new PES STEAM program. During the Unified Arts rotation, students experienced the fun of creating projects that integrate Science, Technology, Engineering, Art, and Mathematics. STEAM lessons are launched from the Next Generation Science Standards, to give Inquiry-Based support to the classroom curriculum, along with helping to foster creativity and develop critical thinking skills for Future Ready Learners.

Other Unified Arts happenings were Mrs Gamble's Scholastic book fair and Mr. Bolduc's Jump Rope and Hoops for Heart both in February. In April Mr Tselios and Mrs Weigler showcased students at Fine Arts Night held at PHS, with outstanding artwork and musical performances by the 4th and 5th grade band, including a combined piece with the middle and high school. Mrs. Weigler's 5th grade band also performed a winter concert and was joined in the spring by the 4th grade band for a concert. The 3rd-5th grade chorus performed an upbeat spring concert as well. Mr. Tselios, along with the high school art honor society, decorated the hallways of PES with murals in both the east and west wing.

We know how much the teachers and students enjoy the help from parent volunteers. Volunteers are always welcome at PES. The PTA and their volunteers are always involved throughout the Pelham Elementary community with various activities including evening drop off events for all grade levels, Fun Fitness Day, Family Bingo Nights, and all fund raisers to name a few. They, in partnership with our School Council have also been instrumental with our recycling program in the building to provide educational support to our teachers and students. The Pelham Elementary PTA recently generously provided our school with new furniture in our Library/Media Center to benefit all staff and students.

Pelham Elementary School remains committed to excellence, and our goal is to give every child the foundation necessary to succeed and become career or college ready in the 21st century, coupled with our Vision Statement – **“The PES Community strives for academic excellence in a safe and supportive environment; working in partnership with our parents and community to educate and empower life-long learners”**. This summer, we will again be suggesting students to continue reading over the summer and remind them that the more they read, the better they become. We ask parents to continue to support, encourage and model the habit of reading. Thank you all for your continued support of education.

Respectfully submitted,

Thomas Adamakos

Principal

Pelham Memorial School Principal's Report

PELHAM MEMORIAL SCHOOL PRINCIPAL REPORT 2018

This year, Pelham Memorial School's enrollment is 492 students. Our class sizes continue to vary from grade to grade, and the 6th grade enrollment for 2018-2019 is 157 students. We are privileged to welcome new teaching staff to the Pelham Memorial Team this year: Bryanna Favor, Grade 6 English/SS; Erin McCune, Grade 6 Special Education Teacher; Laurie Brody, Grade 7 Mathematics; Megan McCauliffe, Grade 7 English/SS; Jenna Smith, Grade 8 Mathematics; Keith Lewis, Grade 8 Science/SS; Megan Scanio, Grade 8 Special Education; and Deb Gerber, Special Education Teacher for SEL. We also welcomed Justin Leonard, a new instructional assistant; and Bob Cauley joined our custodial team as well.

Mrs. Katrina Mackey has begun her first year as the Assistant Principal of Pelham Memorial School. Mrs. Mackey has been working hard to get to know students and staff, community members, and immerse herself in the overall school community. She has been a welcome and valuable addition to our school. We are also very happy to share that Miss Lauren Hall has joined the administrative team at Memorial. Miss Hall is our new half time Special Education Coordinator, shared with the high school. Miss Hall's background with the students in this district has proven to be a valuable asset to support our students and staff as they transition to and from Memorial School. It has been wonderful having these strong administrators join our team to continue to promote and support a positive school culture.

As part of Pelham School District initiative, the Memorial School has been committed to integrating Social Emotional Learning (SEL) throughout our everyday interactions, advisory program, and curriculum implementation. Our advisory program has been revamped to include SEL topics and skills to assist our young adolescents in their growth and development. Teachers have been given resources and support for various methods of classroom integration as well.

Below you will find the wonderful accomplishments and updates within our school shared with you by department.

ENGLISH DEPARTMENT The English Department at Pelham Memorial School has had an exciting year. Last year was our first year with a new textbook, Study Sync. The department was excited to make the switch to an online book and utilize the great tools that it affords our students. With the new textbook came the need for more novels and the department has begun to transition to novels that align with the content of Study Sync. One of the new novels purchased was *The Leaving*. The author, Tara Altebrando visited Pelham Memorial and she held a writing workshop in the middle school cafeteria. This brought a unique experience to the students, they learned how *The Leaving* came to be and how to write a story. We continued with our work on cross curricular writing assignments with the other content areas, as well as developing personalized learning assignments. Most of the classrooms have been updated to include flexible seating and various learning areas to enhance our instruction.



Students have also been using the website Vocabulary.com. This site helps them build their vocabulary skills and teachers can customize lists according to their assignments. The students of Pelham Memorial placed first in the state of New Hampshire each month of school. The students were presented with a banner from Vocabulary.com representative in June during a school-wide assembly in the gymnasium.

MATH DEPARTMENT In the math department, there have been a lot of movement toward the district’s goals to ensure all students are being taught a rigorous mathematics curriculum. Technology continues to be an important part of this process. Students continue to access the Kahoot! Website to review, assess, and introduce concepts; as well as new and exciting extensions such as PearDeck, Quizzez, and FlipGrid to just name a few. There are discussions about EdPuzzle being looked at by the department for next school year.

Chromebooks continue to be an asset in the math classroom. Students are able to create and build projects at varying levels to help deepen the knowledge of the concept while they are still able to personalize it for themselves and show mastery of the content.

We were also afforded the ability to have three classrooms get a makeover for next school year. This will help teachers have flexible learning spaces, which will allow for more personalized learning to take place within the classroom. Teachers are looking forward to the new classroom so they can encompass personalized learning methods with the students.

SCIENCE DEPARTMENT

The Science department has completed the alignment to The Next Generation Science Standards. This modern, hands on approach to science allows students to explore and discover content while practicing critical thinking and problem solving skills. Science inquiry is a continued focus here at Memorial school. Each science teacher continues to offer and facilitate inquiry tasks throughout the year in all grade level classes. The one to one Chromebooks have opened up a big window into science research in classes. Lessons on appropriate sources and documenting the sources have been an addition to lessons taught so that research is valid and correctly credited. Real time space missions, a glimpse into life on the International Space Station, microscopic discoveries, and current events in science are now right at the student’s fingertips. These devices have added a new dimension to science classes. The Chromebooks have enabled the department to pilot a great new online text program. We are

excited about the new programs and online explorations this program may provide to our students. Flexible learning spaces and some great new science equipment have been put to use in all grade levels, providing some personalized learning opportunities for our students. Overall, 2017 has been a great year at Memorial school in the science department. We have added new staff and new curriculum in a cohesive manner, and our students have thrived.



SOCIAL STUDIES DEPARTMENT The Social Studies Department has had an exciting year. We have taken several major steps in our quest to increase personalized learning for our students and prepare them for their future in this technologically rich world. One of our largest undertakings was the realignment of the middle school curriculum to provide additional content coverage as well as a more streamlined educational experience for our students. To go along with the curriculum realignment, we have also acquired new social studies textbooks for all three grade levels. The new textbooks allow for online access at home and wherever internet is available. We have also increased the use of technology to support these goals, including the use of programs such as Plotagon and Sutori.

Another exciting development within our department is the creation of collaborative work spaces within our classrooms. To this end we have incorporated new and flexible furniture to further meet the needs of our students. We are now utilizing standing desks, whiteboard tables, and rocking chairs among other pieces that help our students work toward their 21st century educational and social goals.

UNIFIED ARTS DEPARTMENT The Pelham Memorial Art Program is now fully active with the new kiln that has been installed. Students are now making pottery and once again the art curriculum has been updated to include clay work as part of the regular activities. Technology has been integrated as students are now utilizing technology to post, obtain assignments, and research subjects and ideas. Students create an electronic file of pictures of all work completed throughout the trimester, then upload their personal portfolio's into Google classroom. As part of personal learning, students write a self-reflection of the projects and what they have learned throughout the trimester based on state standards, the elements of art, and principles of design.

The Band Department continues to grow, physically and musically. With nearly 23% of the student body currently enrolled in band, we have moved into our new facility and are enjoying the additional rehearsal minutes and flexible learning spaces this allows. We had a very successful October concert with Litchfield Middle School, bringing the two communities together for two performances and building relationships. 8th grade also performed for the Festival of Trees and we are preparing for our concert December 11th with all grades.

The Technology Department is thrilled with the addition of a brand new 3D printer for PMS. The team chose the Ultimaker 2+ which is the same device used in the high school. All students are being introduced to the entire process involved with 3D printing. In Computer class, we are focused on the Google Suite applications including Drive, Docs, Sheets, Slides, Drawing, and Sites. The eighth grade students created their own digital portfolios using Google Sites where they showcased their work as dedicated learners. All students created print ads to promote digital citizenship for the school.

Over the past year our Foreign Language teacher has collaborated with the French/German teacher from PHS, and the French National Honor Society has visited us and taught lessons to Memorial classes. Also, there has been a focus on including more technology in lessons and trying to implement more items from YouTube and Discovery Education into the curriculum this year. Finally, in all classes we have begun experimenting with the idea of having Show and Tell Fridays, a time during the class when a student may bring in authentic items of Spanish or French culture and share these with the other students.

The 7th & 8th grade of the Physical Education Program is in full swing with implementing the use of the Interactive Health Technologies (IHT) Wrist Heart Rate Monitors. A profile is created for each student, which will be carried with them from year-to-year. This profile tracks physical activity and heart rate throughout the activities. The use of these watches/technology revolutionizes the PE program, providing immediate feedback to the students regarding student performance. This technology has allowed the PE program to place great emphasis on personalized learning, providing feedback specific to each student! We look forward to the many doors the IHT Wrist Heart Rate Monitors will open.

Health class has been updated this year with flexible seating in order to facilitate personalized learning and SEL skills. So far the students have responded very positively to the changes in the classroom. Students now have more flexibility in where they work and deciding what they need to be their best each day. Some of the personalized learning strategies that students have enjoyed are Station Rotation, Tasks Lists and Hyperdocs. Students are practicing Health Skills such as decision making, analyzing media, and advocacy while learning about drug abuse, digital citizenship and mental health. The main goal of health class is helping students figure out what they need in order to live long, happy and healthy lives.

This year the Library Program had many students that participated in the Summer Challenge (formerly known as Summer Reading.) The program was revamped to include other academic options to allow for more participation. Students participated by reading books, practicing vocabulary words, and doing



research. Students who successfully completed the challenge were recognized with a celebratory breakfast and prizes.

The library has some new furniture! Students are encouraged to learn in the position that is most comfortable for them. We've added a standing table, a tie dye rug, yoga ball chairs, floor rockers, a floor table and some comfortable chairs to allow for flexibility in seating and learning.

Pelham Memorial placed first in New Hampshire in the Vocabulary.com 2017-2018 Vocabulary Bowl. This achievement was a school-wide effort. The school received a banner and an assembly was held at the end of the 2017-2018 school year. Trophies and medals were given to the highest scoring students in each grade.

The General Music program has gone green! Through the use of Chromebook, students are now submitting their performances online! Students who require additional hands on time with guitars or ukuleles are also able to borrow school owned instruments and complete class objectives in the comfort of their own home!

SPECIAL EDUCATION DEPARTMENT The Special Education Department at Pelham Memorial School has been working on many improvements over the past year. One of the greatest changes we've made, is the addition of three new grade level case managers. We have welcomed Erin McCune in sixth grade, Storm Lavella in seventh grade and Megan Scanio in eighth grade. This increase in staff has allowed us to have one case manager per teaching team at each grade level. This has created much smaller caseloads for all case managers, which has given us the opportunity to spend more time in the classrooms assisting students. Another new addition to PMS is the Social/Emotional Learning program, which is led by our 4th new case manager, Deb Gerber. This program has been extremely beneficial to the building, as we learn and grow in the areas of Social and Emotional Learning.

The addition of the band portable has given the special education department a new space! We are very pleased to report that with this new learning space, we have more room for providing our small group services, a place for administering tests and overall, more space for working with students.

The special education department has been very happy with all of our new additions!

In closing, I want to recognize our wonderful PTSA. This group works tirelessly to ensure that our students and staff are taken care of! Our TIGER Challenge this year was a great success, and the activities were the best ever! The PTSA also organizes our DC pie fundraiser, and this year we sold over 1200 pies! We recently had our Parent Teacher Conferences, and the PTSA provides a yummy dinner for our teachers. We greatly appreciate all of the PTSA's hard work and dedication to our students and staff.

The Memorial School Tigers continue to learn and grow together as we "inspire success one mind at a time." We are very appreciative of the ongoing support of all the stakeholders within our school community,

Respectfully submitted,

Stacy Maghakian
Principal

Pelham High School Principal's Report

Pelham High School Principal's Report



The 2018-19 academic year opened with Pelham High School welcoming 139 new 9th graders to the Python family. We have continued the tradition of issuing all new students to Pelham High School their Pelham T-shirt so that they can display their school pride throughout the community.

We also welcomed 17 new staff members to Pelham High School. All new teachers had the opportunity to attend some professional development days so that they could acclimate to the policies and procedures of Pelham High School. We also held a competency based education training that 30 teachers attended in order to receive additional instruction on the districts competency initiative.

Pelham High School continues to look at and improve its procedures in order to provide the students the best high school experience possible. One of the initiatives is the advisory program. Each day students spend 45 minutes with their advisor reviewing their grades, completing an SEL (social emotional learning) activity, working on their assignments, or team building. This time is invaluable when creating the positive relationships with staff and students that are so very vital to their success in high school. The next initiative this year is the NEASC (New England Association of Schools and Colleges) self study. The entire year we will look at our practices to make sure we are addressing the progress of the school in preparing our students for the future. Finally, the staff and administration are continuing to move forward with the competency based education initiative. We have selected three overarching competencies that are then personalized per course. The three overarching competencies are skills and knowledge, application and analysis, and communication.

Pelham High School students continue to receive numerous awards both academically and athletically. This year we have one National Merit Qualifier. Many of our athletes have received post season recognition not only for their outstanding play but more importantly for their sportsmanship.

I would like to thank the Pelham community for their support and encourage everyone to go to our website, come and root for a team, or go to a performance so that you can witness first hand the amazing students we have here at Pelham High School.

Sincerely,

Gary Dempsey

Principal

Pelham High School

Pelham Special Services Report

Director of Student Services

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 2017-18 school year, Pelham School District provided specialized instruction and related services to over three hundred (307 in October 2017) students ages three to twenty-one.

During the 2017-18 school year, there were 19 special education students placed outside the District. In addition, we provide related and special services to 5 students who were attending public charter schools. However, there was some mobility within our out of district placements which resulted in significant cost savings. Our tuition to private schools increased by approximately \$140,000 while our tuition to residential programs decreased by approximately \$370,000.

To address our student's needs, we continued to build our special education programs for those students who have significant disabilities and also for those students who have a social emotional disability. This is an ongoing process through which we are focusing on building our capacity to provide appropriate education programs for all our students so they can remain in the Pelham School District where they will receive an appropriate education and develop relationships within the community in which they live. During the 2017-2018 school year the district opened three social-emotional learning resource rooms designed to better meet the needs of our students with significant emotional and behavioral challenges. These programs have offered an additional resource both to students and to staff.

Supplemental federal funding was used to boost the District's capacity to effectively serve students with challenging behaviors in specific disabilities and support mental health within our schools. Supplemental funding was also used to increase the District's capacity to provide reading and math instruction to our students so that they can access the general education curriculum.

We continue to include typical peers in our Preschool programs and our Kindergarten Activity Based program (KABC). In these programs, students are exposed to positive role models both socially and academically. By including typical peers, we decrease the need to tuition students into area preschool settings. This past year we had 35 students in our typical Preschool Program and 10 students in our typical Kindergarten Extended Day. Our typical peers program has proven to be a positive, worthwhile endeavor this year.

In October 2017, the Pelham School District commissioned education consultants to conduct a review and assessment of the essential services provided to unique learners; specifically, those with Individual Education Programs (IEP's). The purpose of the review was in response to an initial inquiry on the effectiveness and efficiency of the current infrastructure of Special Education, the program design, and substantiated impact upon student performance and development. The education consultant team, in collaboration with district staff and administration, was attentive to the following review questions:

1. Does SAU 28 have adequate staffing patterns, staff with appropriate qualifications, and the expertise to meet the diverse needs of the special education population?
2. Are the SAU 28 special education programs/service delivery models efficient, effective and demonstrating strong student outcomes?
3. Does SAU 28 provide high quality profession learning opportunities that support and enhance the programs and services provided to students with disabilities?
4. Does SAU 28 provide adequate funding of special education programs in order to meet the essential program supports necessary for services to students with disabilities?

Through the data and information collected in this independent review, along with the interaction with faculty, staff and parents, it was apparent to the reviewers that there is a common commitment to meeting the needs of all students by the professional and support personnel throughout the district. As a result, staff and parents reported a sense of a pride, a commitment to meeting the individual needs of all learners, and identified that there is a strong support of education within the district. The report identified many strengths and opportunities for growth within the programming in the district. Based upon the district wide themes identified the following suggestions were made:

- The Pelham School District should continue to strengthen transition processes across all grade levels.
- The Pelham School District should engage in continued development and strengthening of existing programs and supports for students with social, emotional and mental health challenges.
- The Pelham School District should ensure that all teachers and instructional assistants are supported and provided ongoing professional learning related to instruction and support for students with disabilities.
- The involvement of parents in the Special Education process is valued, but roles can sometimes be unclear.
- The level of collaboration and trust in each building was noted to have an impact on how to best meet the needs of students with disabilities.
- The Pelham School District should continue to develop a Multi-Tiered System of Support (MTSS) for behavior.
- Staff indicate a need for further training and information regarding FBA's and behavioral intervention.

Overall, the program review was helpful in identifying opportunities for growth within the student services department and in assisting to develop next steps in improving the programming offered to all students.

In addition to providing for the needs of special education students, the District provides appropriate support services to many other students who experience unique challenges. In March of 2017 there were 161 students with accommodation plans as required under Section 504 of the Rehabilitation Act of 1973. English Language Learners are also served well by our District. The Pelham School District runs a successful ESOL program which served roughly 20 students during the 2017-2018 school year.

Our Special Education Parent Focus Group continues to meet monthly. We have parent representatives from every level; Preschool, Elementary, Memorial and High School. Our primary goal is to increase communication between parents of students receiving special education services and the school administration. Additionally, this group provides input and guidance to the district on the types of educational offerings that would be helpful to parents. During the 2017-2018 School Year the district offered workshops to parents on the following topics: Introduction to Individualized Education Plans, The Gift of Anxiety and Depression Prevention, and Bullying Awareness.

Once again this year, each school held an Open House for special education parents prior to the general open house so parents can meet their child's special education teacher and staff. One Coffee and Chat was also hosted and topics such as bullying and the special education program review were discussed.

In accordance with SAU 28's local Child Find Program, referrals for students between the ages of 3 and 21 who are suspected of having an educational disability can be made at any time by contacting the Director of Student Services. A special education referral form is available at www.pelhamsd.org. Also available on the District website is information regarding Section 504, special education, bullying and home education.



Thank you to all our staff who work together to support our students! Special Education Teachers, Counselors, Instructional Assistants, and Related Service Providers at every level of our school system work to support and guide our students as they learn, meet the challenges of growing up, and set goals for the future. All of the staff members across our district continue to work hard to ensure that the needs of every Pelham student are properly met so that each will be prepared to transition successfully into adult life. You all continue to inspire success one mind at a time!

Special Services Notation:

On August 30, 1999, New Hampshire RSA 32:11(a) became effective. This law requires that each school district provide in its annual report an accounting of actual expenditures by the district for special education programs and services for the previous two fiscal years, including offsetting revenues from all sources. The following constitutes the required information for FY '17 and FY '18.

**Statement of Actual Expenditures for
Special Education Programs and Services**

	2016 - 2017	2017-2018
EXPENDITURES		
Instruction	\$ 5,384,114.00	\$ 5,253,855.00
Related Services	\$ 936,641.00	\$ 951,592.00
Administration	\$ 257,745.00	\$ 341,273.00
Legal Services	\$ 47,236.00	\$ 32,327.00
Transportation	\$ 444,887.00	\$ 501,005.00
Total Expenditures	\$ 7,070,624.00	\$ 7,080,052.00
REVENUES		
Special Education Aid	\$ 593,119.00	\$ 570,922.00
IDEA Grant	\$ 386,521.00	\$ 410,351.00
Other Federal Grants	\$ 1,521.00	\$ 8,706.00
COIIN Grant	\$ 16,946.00	\$ 103,752.00
AWARE State Grant	\$ 7,614.00	\$ -
Medicaid	\$ 206,611.00	\$ 123,640.00
Total Revenues	\$ 1,190,135.38	\$ 1,217,371.00

Respectfully submitted,

Kimberly Lessard, PsyD, NCSP
Director of Student Services, SAU 28

Pelham School District Enrollment Report

PELHAM SCHOOL DISTRICT ENROLLMENT

<u>Grade</u>	<u>Enrolled 2018-19</u>	<u>Projected 2019-20</u>
PK	59	53
K	88	72
1	120	125
2	115	125
3	116	125
4	142	115
5	141	143
6	157	132
7	169	153
8	166	167
9	139	168
10	169	147
11	167	176
12	143	171



This Page Let Intentionally Blank