Town of Pelham, NH
2017 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

Photo Compliments of Kevin Howe, Sr.

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	1 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 &	635-2040	8:00 a.m. – 4:00 p.m. Mon., Wed., Thurs., Fri.
Tax Collector	635-3480	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

2017

Annual Town Report

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2017 ANNUAL TOWN REPORT
DEDICATION

OWEN POUMAKIS

Annually, the Board of Selectmen dedicates the Annual Town Report to an individual who has served the Town of Pelham.

It is with great pleasure that the 2017 Pelham Annual Town Report is dedicated to **Owen Poumakis** (in memoriam).

As a Communications graduate of Hesser College, Owen was recommended to our cable coordinator, James Greenwood, from a placement office in 2007. Owen worked behind the scenes with camera operation, video mixing and sound for local government meetings including Board of Adjustment, Planning Board, Conservation Commission and Board of Selectmen. He also lent his hand at special ceremonies to include graduations and talent shows. Owen was also a regular fixture at all the Old Home Day celebrations.

Despite any personal challenges, Owen was reliable and anxious to get to work, offering a hand, where ever needed. Stepping up for any challenge or new experience. No matter what the day was for him, he always showed up for his shift with a positive and uplifting attitude. He loved his job. With his contagious smile, he looked forward to heading to work each time and gave all that he could.

In June of 2016, Owen was the recipient of the employee appreciation award from the Board of Selectmen for his dedicated and loyal service to the Town.

It was with great sadness by his fellow employees and friends of the Town of Pelham, that Owen passed away on January 11, 2018. This dedication is for Owen and his family to acknowledge that we are grateful for his service to our community and for everyone to know, he will be missed.

2017
IN MEMORIAL

A TRIBUTE TO THOSE WHO IN THEIR LIVES HAVE SERVED

THE TOWN OF PELHAM

MARY GLEASON

TRUSTEE OF THE TRUST FUNDS

2009-2015

ROBERT FLETCHER

BUDGET COMMITTEE
1970 - 1972
HIGHWAY AGENT
1963 – 1967 & 1990 -1991
HIGHWAY STUDY COMMITTEE
1990 - 1991
INCINERATOR BUILDING COMMITTEE
1977
STREET LIGHTING COMMITTEE
1970 & 1972
TOWN HIGHWAY DEPT COMMITTEE
1968
PELHAM FIRE DEPARTMENT
1976 - 1983
WATER STUDY COMMITTEE
1970 - 1972
WATER QUALITY STUDY COMMISSION

JOSEPH FOURNIER

COMPUTER STUDY COMMITTEE
1981
TECHNICAL STAFF
1991-1993

A GRATEFUL TOWN ACKNOWLEDGES THE TIME AND SERVICES OFTHESE DEDICATED PEOPLE

FEDERAL, STATE, COUNTY AND TOWN OFFICIALS	2017
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……..	**Sandra Ziehm**
Representatives to the General Court, District 37…….	**Caleb Q. Dyer** **Steve D.Hellwig** **Shawn N. Jasper** **Russell T. Ober** **Lynne M. Ober** **Andrew Prout** **Andrew Renzullo** **Kimberly A. Rice** **Eric I. Schleien** **Gregory G. Smith** **Jordan G. Ulery**
Board of Selectmen……	**Douglas Viger, Chair '20** **Harold Lynde, Vice Chair '19** **Paul Leonard, '18** **William McDevitt, '20** **Amy Spencer, '19**
Town Moderator……..	**Philip Currier, '19**
Supervisors of the Checklist ……	**Laurie Hogan, '18** **Brenda Eaves, '23** **Kimberly Regan, '19**
Town Clerk/Tax Collector……..	**Dorothy Marsden, '19**
Town Treasurer……..	**Charlene Takesian, '20**
Town Administrator……	**Brian McCarthy**

FEDERAL, STATE, COUNTY AND TOWN OFFICIALS *(cont.)*	2017
Animal Control Officer……	**Allison Caprigno**
Assessing Assistant……	**Susan Snide**
Building Inspector……	**Roland Soucy**
Cable Television Coordinator……	**James Greenwood**
Cemetery Sexton……	**David Slater**
Emergency Management Director……	**James Midgley**
Code & Zoning Compliance Official……	**John Lozowski**
Director of Senior Facility & Elderly Affairs……	**Sara Landry**
Electrical Inspector……...	**Timothy Zelonis**
Finance Director, Acting ……...	**Dayanand Ramgopaul**
Fire Chief……	**James Midgley**
Health Officer……	**Brenda Eaves, RN**
Deputy Health Officer……...	**Paul Zarnowski**
Highway Agent, Acting……	**Frank Ferreira**
Human Services Agent……	**Dawn Holdsworth**
Library Director……..	**Winnifred Flint**
Planning Director……..	**Jeff Gowan**
Police Chief……	**Joseph Roark**
Police Captain……...	**Stephen Toom**
Plumbing Inspector……..	**Walter Kosik**
Recreation Director……..	**Brian Johnson, CPRP**
Transfer Station – Recycling Center Director……..	**Frank Ferreira**

TOWN COMMITTEES & BOARDS	2017
Board of Adjustment……	**David Hennessey, Chair '18** **Svetlana Paliy, Vice Chair '19** **Bill Kearney, Secretary '18** **Peter McNamara, '19** **Diane Chubb, '20** **Darlene Culbert , (Alt.) '19** **Deborah Ryan, (Alt.) '20** **Heather Patterson, (Alt.) '20** **Thomas Kenney, (Alt) '18** **Lance Ouellette, (Alt.) '19** **Charity Landry, Recording Secretary**
Budget Committee……..	**David Cate, Chair, '18** **Michael Bailey, Vice Chair '19** **Brian Carton, '19** **Dave Cronin, '18** **Daryle Hillsgrove, '20** **Deborah Gibbons, '19** **Robert Sherman, '20** **Megan Larsen, School Board Rep.** **S. Amy Spencer, Selectmen's Rep.** **Douglas Viger, *(Alt. Selectmen's Rep.)*** **Charity Landry, Recording Secretary**
Cemetery Trustees……..	**David Provencal, Chair, '18** **Walter Kosik, Vice Chair, '19** **Nathan Boutwell, '18** **Timothy Zelonis, '20** **Donna Smith, Secretary, '20** **David Slater, Sexton**
Conservation Commission……	**Paul Gagnon, Chair, '18** **Paul Dadak, '20** **Lisa Loosigian, '20** **Louise A. Dellehanty, '18** **Mike Gendreau, '20** **Ken Stanvick, '19** **Karen MacKay, '18 Member/Recording Secretary**

TOWN COMMITTEES & BOARDS	2017
Forestry Committee……	**Deborah Waters, Chair, '18** **Brendan Decelles, '20** **Gayle Plouffe, '20** **Paul Gagnon, '19** **Robert Lamoureaux, '18**
Library Trustees……	**Lori Adams, Chair '18** **Roseann Cares, Vice Chair '20** **Cindy McGhee, Treasurer, '20** **Darlene Michaud, Secretary, '19** **Carol Beland, FLIP Liaison, '19**
Planning Board……	**Peter McNamara, Chair, '19** **Roger Montbleau, Vice Chair, '18** **Paul Dadak, Secretary, '20** **Joseph Passamonte, 18'** **James Bergeron, '20** **Bruce Bilapka, *(Alt. Member)*, '20** **Timothy Doherty, *(Alt. Member)*, '18** **Richard Olsen, (Alt. Member), '19** **Patrick Culbert, *(Alt. Member)*, '19** **Derek Steele, *(Alt. Member)*, '18** **Samuel Thomas, *(Alt. Member)*, '20** **Bill McDevitt, *Selectmen's Rep. '20*** **Jeff Gowan, Planning Director** **Charity Landry, Recording Secretary**
Trustees of the Trust Funds……	**Cindy Ronning, Chair, '19** **Edmund Gleason, Bookkeeper, '18** **Demetra Bergeron, Secretary, '19**

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Board of Selectmen

Douglas Viger, Chair
Harold Lynde, Vice Chair

6 Village Green
Pelham, NH 03076

Phone: (603) 635-8233
Fax: (603) 635-8274
Website:
www.pelhamweb.com/board-of-selectmen

Important Events in 2017

- *Drought conditions ended*
- *Many infrastructure upgrades completed*
- *Tax rate remained steady*

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

2017 proved to be another great year of progress for the Town, with many infrastructure upgrades. As usual mother nature challenged us with weather events ranging from large amounts of snowfall to severe drought conditions. Thanks to the great financial management of our Town Administrator and department heads we were able successfully to stay on track, while achieving the goals set forth for each department.

2018 is going to be another busy year with projects and upgrades. Below are just a couple of what we have planned:

- Willow Street bridge replacement
- Completion of the first phase of the natural gas pipeline

Also, with the support of the voters with the 2018 Town Warrant, we are hopeful for the following projects:

- Boiler replacement and energy efficiency upgrades at the municipal building
- Highway/Transfer Building
- Sherburne/Mammoth, Mammoth/Marsh Road traffic improvements
- Bridge/Ledge Rd traffic improvements

Our Town's needs and citizen's demands have changed and grown so much over the past decade. It is always a challenge maintaining a steady tax rate while keeping up with the expected levels of service. I am proud to be part of this community and very much look forward to doing my best for The Town of Pelham in 2018.

Respectively submitted,

Douglas E. Viger, Chairman
Pelham Board of Selectmen

BOARD OF SELECTMEN

DOUGLAS VIGER, CHAIR, '20
HAROLD LYNDE, '19
PAUL LEONARD, '18
WILLIAM MCDEVITT, '20
S. AMY SPENCER, '19

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*

Important Events in 2017:

- *A very challenging Winter season*
- *2017 Town Meeting results supported Town infrastructure*
- *Severe drought ended in the Spring of 2017*
- *Installation of natural gas has begun with an operation date of Spring 2018*
- *New recycling compactor & building at the Transfer Station is operational*

2017 was a busy but very productive year for the Town of Pelham.

The winter season was challenging from January until spring. We had a handful of storms that proved to be particularly challenging, but our Highway Department did a great job with the roads. We replaced a couple of plow vehicles with ones that had improved snow removal capability and hired additional personnel which improved our efficiency significantly. We continue to evaluate our plow routes, equipment and personnel to ensure we are working to the best of our ability to reduce the impact of winter storms to our community.

The severe drought we experienced finally ended in the spring and the water ban was lifted. We appreciated your water conservation efforts and although it caused an inconvenience, the drought impacts to our community were minimal.

The results of the Town meeting in March were once again a strong message 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 2018 Town warrant will contain several projects that will need your support. One project deals with the traffic delays at Sherburne Road and Mammoth Road and at Marsh Road and Mammoth Road. The Town has applied for a federal grant that will fund two roundabouts, one at each of the intersections that will resolve the traffic congestion. We acknowledge the significant traffic delays at both intersections and applied for this grant to resolve this issue with the least amount of financial impact(s) to our community. There are several other projects needing your support this year. 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.

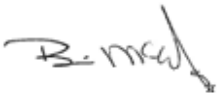
The installation of natural gas (Liberty Utilities) has started in our community with an operational date of the spring of 2018. The first stage of the project will provide natural gas to Willow Street, Marsh Road and a section of Main Street and Bridge Street. As more citizens sign up for gas, the expansion of the project in our community will continue. My goal is to convert all of our Town buildings to natural gas in the coming years. The conversion to natural gas from oil will result in an increased energy efficiency and a significant cost savings to the Town.

The new recycling compactor & building at the Transfer Station is operational. Having this ability to compact our single stream recyclables (which consists of cardboard, paper, plastic, and cans and glass) will provide a significant cost savings to the Town. As with many new changes to an existing process, we are continually evaluating the use of this new building/system with our existing system and making the necessary changes to ensure that the process is efficient, and delays are minimal.

Lastly, as I have stated in past reports, I continue to have conversations with citizens while in the office or out in the community that I have really enjoyed and will continue to do. Your input is important to me and I need to hear from the community so that I

can address issues and find solutions to problems. 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. My door is always open for any citizen who wishes to be heard on any issue and I enjoy having the opportunity to meet new citizens in our community.

Respectfully Submitted,



Brian McCarthy,
Town Administrator

Town Clerk/ Tax Collector

Department Head:
Dorothy Marsden
Town Clerk/Tax Collector

Linda Newcomb,
Deputy Town Clerk/
Tax Collector

6 Village Green
Pelham, NH 03076

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

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

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*

2017 Important Events:

- *Began taking credit cards for payment with a fee to the customer of 2.79%*
- *New office hours on Tuesdays are 11AM to 7PM*

Important Dates:

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

I am pleased to present the Annual Report for the Fiscal Year 2017 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.

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. As of November 6th, we started taking 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. Our office hours are: M,W,TH & F- 8:00 a.m. – 4:00 p.m. TUES – 11a.m. – 7p.m.

Dogs must be licensed by April 30th of each year (RSA 466:1). Pelham currently has 2,470 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 professional and courteous staff, Linda Newcomb, Kelly Salois and Regina Malloy. They are all amazing women who 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 residents 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. I would also like to thank the residents of Pelham for giving me this great opportunity to serve you.

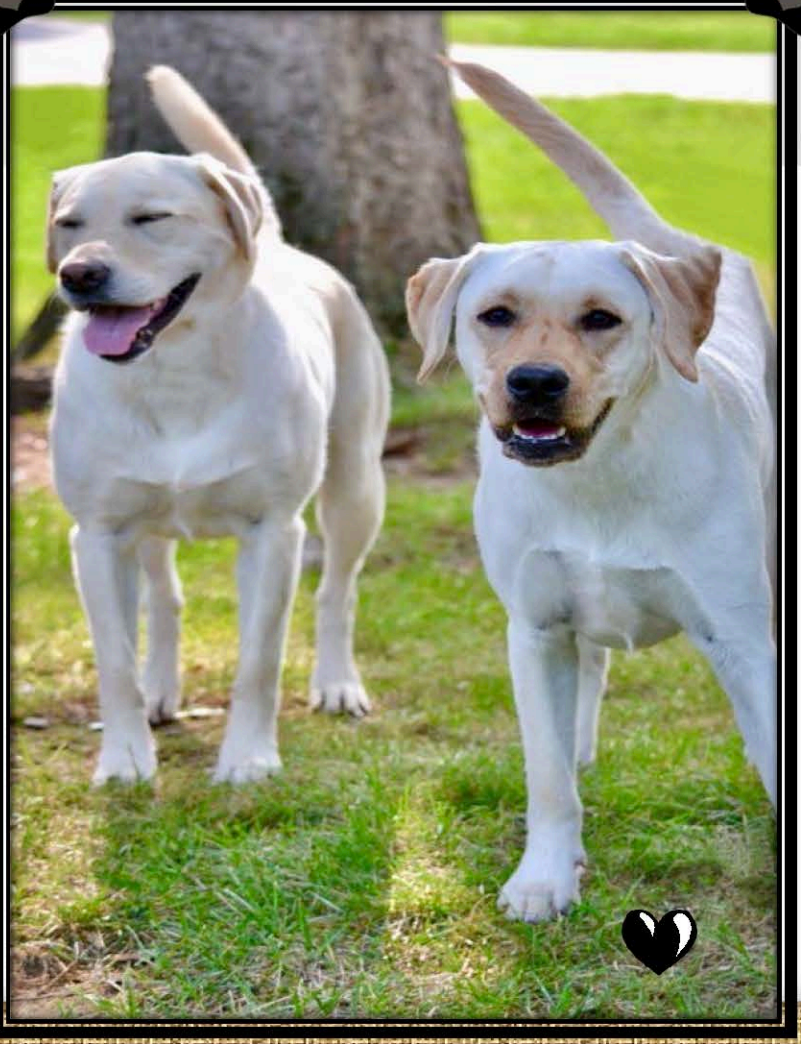
Respectfully Submitted,

Dorothy A. Marsden
Town Clerk/Tax Collector

To Pelham Dog Owners

2018 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



- Official Ballot – Annual Town Meeting, March 14, 2017 -

Total Registered Voters: 10,084
Total Ballots Cast: 1450

BALLOT 1 OF 2

OFFICIAL BALLOT
ANNUAL TOWN MEETING
TOWN OF
PELHAM, NEW HAMPSHIRE
March 14, 2017

Dorothy A. Marden
TOWN CLERK

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

TOWN OFFICIALS

For Selectmen
THREE YEARS Vote for not more than TWO

DOUGLAS E. VIGER	903	◯
RAYMOND J. CASHMAN, JR.	453	◯
WILLIAM McDEVITT	879	◯
(WRITE-IN)		◯
(WRITE-IN)		◯

Town Treasurer
THREE YEARS Vote for not more than ONE

CHARLENE F. TAKESIAN	1067	◯
(WRITE-IN)		◯

Budget Committee
THREE YEARS Vote for not more than THREE

ROBERT S. SHERMAN	922	◯
DANIEL GUIMOND	860	◯
DARYLE HILLSGROVE	855	◯
(WRITE-IN)		◯
(WRITE-IN)		◯
(WRITE-IN)		◯

Budget Committee
TWO YEARS Vote for not more than THREE

MICHAEL BAILEY	695	◯
BRIAN CARTON	708	◯
DEBORAH GIBBONS	616	◯
MAURICE R. LUSSIER	473	◯
(WRITE-IN)		◯
(WRITE-IN)		◯
(WRITE-IN)		◯

Cemetery Trustee
THREE YEARS Vote for not more than TWO

DONNA M. SMITH	955	◯
TIMOTHY ZELONIS	978	◯
(WRITE-IN)		◯
(WRITE-IN)		◯

Library Trustee
THREE YEARS Vote for not more than TWO

CYNTHIA McGHEE	671	◯
ROSEANN CARES	706	◯
ANN BALCOM-DADAK	474	◯
(WRITE-IN)		◯
(WRITE-IN)		◯

Trustee of Trust Funds
THREE YEARS Vote for not more than ONE

CINDY RONNING	937	◯
(WRITE-IN)		◯

Planning Board
THREE YEARS Vote for not more than TWO

PAUL L. DADAK	627	◯
JAMES "JIM" BERGERON	802	◯
PAT CULBERT	538	◯
(WRITE-IN)		◯
(WRITE-IN)		◯

Supervisor of the Checklist
SIX YEARS Vote for not more than ONE

BRENDA A. EAVES	1032	◯
(WRITE-IN)		◯

Supervisor of the Checklist
FIVE YEARS Vote for not more than ONE

KIMBERLY A. REGAN	994	◯
(WRITE-IN)		◯

OFFICIAL BALLOT TOWN WARRANT QUESTIONS

Article 2
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 XI, *Signs*. This amendment is needed to bring Pelham's Sign Ordinance into compliance with a landmark US Supreme Court decision *Reed vs. The Town of Gilbert, AZ* dealing with local regulation of signs. The re-write eliminates references to sign messages to preserve free speech rights and instead restricts signs based entirely on the zone in which they are to be used and to size, physical sign type, etc." The revised ordinance also allows full color electronic messaging signs within the Business and Industrial districts but prohibits flashing and animation and requires the contrast to be dimmed at dusk to prevent negative impacts to visual character and driver safety. (Recommended by the Planning Board).

1115 YES ◯
269 NO ◯

TURN OVER TO CONTINUE VOTING

- Official Ballot – Annual Town Meeting, March 14, 2017 - *(cont.)* -

Article 3
Are you in favor of the adoption of Amendment No. 2 as proposed by the Planning Board for the amendment of the Pelham Zoning Ordinance, Article XII, *Special Exceptions, Accessory Dwelling Units.* The proposed language changes comply with a new State law, RSA 674:71-73 (effective June 1, 2017) that eliminates certain restrictions within the current Pelham ordinance such as: Accessory Dwelling Units; May contain two bedrooms where currently restricted to one; No longer limited to relatives or caregivers of the property owner; May be up to 800 sq. feet where currently restricted to 750 sq. ft. (State minimum is 750 sq. ft.); The primary dwelling and Accessory Dwelling Units must be under the same ownership; Business use prohibited with the primary and/or accessory dwelling; Not allowed on lots that are less than one acre in size except approved Conservation Subdivision lots or lots within the MUZD (not a State law restriction but consistent with existing Pelham Zoning)(Recommended by the Planning Board).

993 YES ○
396 NO ○

Article 4
Are you in favor of the adoption of Amendment No. 3 as proposed by the Pelham Planning Board for the amendment to the Pelham Zoning Ordinance, Article IX, *Elderly Housing.* This amendment: Eliminates provisions allowing 55+ housing but preserves 62+ Elderly housing, Assisted Living and Congregate Care developments; Increases required land area from 10,000 to 15,000 sq. ft. of usable land per unit; Increases buffers to abutting properties from 50 to 100 feet with discretion given to the Planning Board to require additional buffering; Requires clubhouse; Requires all units to be fully Americans with Disabilities Act compliant. (Recommended by the Planning Board).

1001 YES ○
386 NO ○

Article 5
Are you in favor of the adoption of Amendment No. 4 as proposed by Citizen's Petition for the Town of Pelham Zoning ordinance as follows: this amendment would modify Sections 307-18 as follows; To allow WAREHOUSE FACILITIES and STORAGE FACILITIES in the B-5 zone. They would pay commercial taxes and employ residents to work in their establishments. Nothing else would change to the existing B5 zone. (Submitted by Petition) (Recommended by the Planning Board).

943 YES ○
410 NO ○

Article 6
Shall the Town vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth herein totaling Fifteen Million, Thirty Eight Thousand, and Four Hundred and Three Dollars ($15,038,403)? Should this article be defeated, the default budget shall be Fourteen Million, Five Hundred and Eighty Four Thousand and Ninety-One Dollars ($14,584,091) 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).

784 YES ○
584 NO ○

Article 7
Shall the Town vote to raise and appropriate the sum of Fifty Thousand Dollars ($50,000) to be placed in the Compensated Absence Trust Fund for the purpose of distributing accrued time (annual earned and paid time off) to terminating employees as required by law or negotiated contracts? The balance of the fund is Two Hundred and Ninety-Four Thousand Dollars ($294,000) and the unfunded liability is Four Hundred and Fifty-Six Thousand, Three Hundred Thirty-five Dollars ($456,335). (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Majority vote required).

885 YES ○
499 NO ○

Article 8
Shall the Town vote to raise and appropriate the sum of Two Hundred and Forty-Thousand Dollars ($240,000) for the purpose of purchasing and equipping an ambulance and to authorize the Selectmen to withdraw Two Hundred Forty-Thousand Dollars ($240,000) from the Ambulance Replacement Revolving Fund established by the 2006 Town Meeting and amended in 2014 by Town Meeting for this purpose. No amount will be raised through taxation. (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Majority vote required).

1127 YES ○
272 NO ○

Article 9
Shall the Town vote to establish a Fire Department Matching Grant Non-Capital Reserve Fund under the provisions of RSA 35:1-c for matching Grant Funds and to raise and appropriate the sum of $20,000 to be placed in this fund. Further, to name the Board of Selectmen as agents to expend from said fund. This is a non-lapsing warrant article. (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Majority vote required).

958 YES ○
420 NO ○

Article 10
Shall the Town vote to raise and appropriate the sum of Three Hundred and Twelve Thousand, Five Hundred Seventy-Five Dollars ($312,575) 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) (Majority vote required).

1274 YES ○
132 NO ○

GO TO NEXT BALLOT TO CONTINUE VOTING

- Official Ballot – Annual Town Meeting, March 14, 2017 - *(Cont.)* –

BALLOT 2 OF 2

OFFICIAL BALLOT
ANNUAL TOWN MEETING
TOWN OF
PELHAM, NEW HAMPSHIRE
March 14, 2017

Dorothy E. Marden
TOWN CLERK

Article 11
Shall the Town vote to raise and appropriate the sum of One Hundred-Thousand Dollars ($100,000) to be placed into the Highway Department Maintenance Capital Reserve Fund previously established for the purpose of constructing a highway maintenance facility to house office and equipment with the Board of Selectmen as agents to expend with one public hearing. (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Majority vote required).

927 YES ○
468 NO ○

Article 12
Shall the Town vote to ratify and approve the 10 year lease term between the Town of Pelham and PV Limited Partnership (Pine Valley Golf Course) allowing PV Limited Partnership to continue to operate the golf course recently purchased by the Town? (Recommended by the Board of Selectmen) (Recommended by the Conservation Commission) (Majority vote required).

1181 YES ○
230 NO ○

Article 13
Shall the Town vote to authorize the Board of Selectmen to exchange approximately 0.25 acres of the Wolven Conservation Area (Tax Map 41 lot 10-264) for approximately 0.25 acres of a privately owned parcel (Tax Map 41 lot 10-208), which abuts Currier Road. This swap in land ownership will afford the Town access to the Wolven Conservation Area from Currier Road. This is an even swap with no funds exchanged and the cost of survey and land transfer to be paid from the Forestry Committee's timber harvest funds. (No tax impact.) (Recommended by the Board of Selectmen) (Recommended by the Conservation Committee) (Majority vote required).

1252 YES ○
151 NO ○

Article 14
Shall the Town vote to authorize the Board of Selectmen to sell through sealed bid, Town owned property shown on Tax Map 35 Lot 6-100 of 1.0 acre located on 18 Chagnon Lane? 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 with the proceeds to be deposited in the conservation fund? (Recommended by the Board of Selectmen) (Recommended by the Conservation Committee) (Majority vote required).

1121 YES ○
255 NO ○

Article 15
Shall the Town vote to authorize the Board of Selectmen to sell certain Town owned property shown on Map 24 lot 12-67, approximately a 0.17 acre parcel located off of Honor Roll Road, to the estate of Daniel Gleason for the sum of Ten Thousand Dollars ($10,000) with the proceeds from the sale to be deposited into the Conservation Fund? Said property will be sold by the Town with the condition that the parcel remains undeveloped and 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) (Majority vote required).

1157 YES ○
219 NO ○

Article 16
Shall the Town vote to raise and appropriate the sum of Thirty-One Thousand Eight Hundred Dollars ($31,800) from the Forest Maintenance Fund 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? Funds requested come from the revenues produced by timber harvesting, not property taxes. This is a non-lapsing account per RSA 32:7. This is a Special Warrant Article. (Recommended by the Board of Selectmen) (Recommended by the Conservation Committee) (Majority vote required).

1138 YES ○
251 NO ○

Article 17
To see if the Town will vote to discontinue the following Town Capital Reserve Funds (CRF) 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
Pandemic	2007	$1,186.38
Senior Center Addition	2010	$4,581.62
Tallant Road/Willow Street Bridges	2001	$51.31

(Recommended by the Board of Selectmen) (Recommended by the Trustees of the Trust Fund) (Majority vote required).

1187 YES ○
205 NO ○

Article 18
To see if the Town will vote to discontinue the following Town Trust Funds 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
Recycling Facility Maintenance	1989	$ 207.96
Recycling Equipment	1993	$ 398.44

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

1221 YES ○
179 NO ○

TURN OVER TO CONTINUE VOTING

- Official Ballot – Annual Town Meeting, March 14, 2017 - *(Cont.)* –

Article 19
Shall the Town vote to discontinue as a public roadway that portion of Surrey Lane that formerly was dedicated, constructed and utilized as a cul-de-sac, but today is no longer needed for a public highway purpose now that Surrey Lane is a through street and the paved circle portion of the cul-de-sac no longer exists? (Recommended by the Board of Selectmen) (Majority vote required).

1220 YES ○
151 NO ○

Article 20
Shall the Town vote to authorize the Board of Selectmen, per RSA 80:80, III and IV, to dispose of tax liens and tax deeded property as justice may require? This authority shall continue indefinitely until rescinded. (Recommended by the Board of Selectmen) (Majority vote required).

951 YES ○
395 NO ○

Article 21
Shall the Town vote to adopt the provisions of RSA 41:14-b, which authorizes the Selectmen to establish and amend certain town codes and ordinances after they hold 2 public hearings on the establishment or amendment of the ordinance or code; provided however, upon the written petition of 50 registered voters presented to the Selectmen prior to their vote on the establishment or amendment to the ordinance or code, the issue shall instead be inserted as an article on the warrant at the next town meeting. This authority to establish or amend town ordinances and codes shall not apply to the zoning ordinance, historic district ordinance or building codes, which are governed by the adoption rules in RSA 675? (Recommended by the Board of Selectmen) (Majority vote required).

778 YES ○
558 NO ○

Article 22
Shall the town adopt the "all veterans' property tax credit" under RSA 72:28b? if adopted, the credit will be available to any resident, or the spouse or surviving spouse of any resident, who (1) served not less than 90 days on active service in the armed forces of the United States and who was honorably discharged or was an officer honorably separated from service, and (2) is not eligible for and not receiving the credit for veterans who served in a qualifying war or armed conflict or for veterans with a service-connected disability. If adopted, the credit will be in the amount of $500, which is the same amount as the credit for a veteran who served in a qualifying war or armed conflict. If the credit is adopted, any person desiring to claim the credit will be required to file an application with the selectmen or the assessors by April 15 of the tax year. (Submitted by petition) (Submitted without recommendation by the Board of Selectmen) (Majority vote required).

874 YES ○
501 NO ○

Respectfully Submitted,
Dorothy A. Marsden
Town Clerk

YOU HAVE NOW COMPLETED VOTING THIS BALLOT

- Official Ballot – Special Town Meeting, June 25, 2017 –

OFFICIAL BALLOT
SPECIAL TOWN MEETING
TOWN OF
PELHAM, NEW HAMPSHIRE
JUNE 24, 2017

Dorothy A. Marsden
TOWN CLERK

INSTRUCTIONS TO VOTERS

A. TO VOTE, completely fill in the OVAL to the RIGHT of your choice(s) like this: ●

ARTICLE

Article 1

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: Eliminates provisions allowing 55+ housing but preserves 62+ Elderly housing, Assisted Living and Congregate Care developments; Increases required land area from 10,000 to 15,000 sq. ft. of usable land per unit; Increases buffers to abutting properties from 50 to 100 feet with discretion given to the Planning Board to require additional buffering; Requires clubhouse; Requires all units to be fully Americans with Disabilities Act compliant. (Recommended by the Planning Board).

YES ○ 828
NO ○ 326

Respectfully Submitted,
Dorothy A. Marsden,
Town Clerk

Town of Pelham

The State of New Hampshire

2017 Town Deliberative Session Minutes

TOWN OF PELHAM
DELIBERATIVE SESSION
PELHAM HIGH SCHOOL AUDITORIUM
85 MARSH ROAD
FEBRUARY 10, 2017

The Town Moderator, Philip Currier, opened the Deliberative Session of the 2017 Town Meeting at 7:00 p.m. at the Pelham High School Auditorium at 85 Marsh Road on Friday, February 10, 2017. He said that because of a snowstorm on Tuesday, February 7th the Deliberative Session had to be postponed until Friday, February 10, 2017. He explained that the reason for having it on Friday was because the School Deliberative Session was on Wednesday; the weather was still bad on Thursday and the Statute clearly states that we have to hold the session no later than three days after scheduled meeting. He explained that this session shall consist of explanation, discussion, and debate of warrant articles numbered 6 through 22. Article 2, 3, 4 & 5 are Zoning amendments which cannot be discussed or amended this evening. The Planning Board held public hearings previously to discuss these articles. Warrant articles 6 through 22 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 14, 2017 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 22.

Mr. Currier called the 2017 Town Meeting to order. He asked Jeff Gowan to lead in the Pledge of Allegiance. He then stated that we operate under the official ballot law, also known as Senate Bill 2. He explained that you can amend a warrant article at this session but we do not remove an article from the warrant and you also can't make an amendment to eliminate the subject matter of that warrant article; but you can amend the dollar amount. Mr. Currier then set the rules and regulations to be followed during the meeting; including an explanation of restricted reconsideration on an article. He explained that if you wish to speak, you are to come forward; announce your name and address and there would be a limit of three minutes.

He then introduced the Assistant Town Moderator, Jim Hogan; Selectmen Chairman, Doug Viger; Selectman, Hal Lynde; Selectman, Paul Leonard; Selectman, Amy Spencer; Town Administrator, Brian McCarthy; Town Clerk, Dorothy Marsden; Deputy Town Clerk, Linda Newcomb; Budget Committee Chairman, Dan Guimond; Vice Budget Committee Chairman, Dave Cate; Finance Director, Dan Ramgopaul and Town Counsel, John Ratigan.

Article 2

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 XI, *Signs*. This amendment is needed to bring Pelham's Sign Ordinance into compliance with a landmark US Supreme Court decision *Reed vs. The Town of Gilbert, AZ* dealing with local regulation of signs. The re-write eliminates references to sign messages to preserve free speech rights and instead restricts signs based entirely on the zone in which they are to be used and to size, physical sign type, etc." The revised ordinance also allows full color electronic messaging signs within the Business and Industrial districts but prohibits flashing and animation and requires the contrast to be dimmed at dusk to prevent negative impacts to visual character and driver safety. (Recommended by the Planning Board).

Article 3

Are you in favor of the adoption of Amendment No. 2 as proposed by the Planning Board for the amendment of the Pelham Zoning Ordinance, Article XII, *Special Exceptions, Accessory Dwelling Units*. The proposed language changes comply with a new State law, RSA 674:71-73 (effective June 1, 2017) that eliminates certain restrictions within the current Pelham ordinance such as: Accessory Dwelling Units: May contain two bedrooms where currently restricted to one; No longer limited to relatives or caregivers of the property owner; May be up to 800 sq. feet where currently restricted to 750 sq. ft. (State minimum is 750 sq. ft.); The primary dwelling and Accessory Dwelling Units must be under the same ownership; Business use prohibited with the primary and/or accessory dwelling; Not allowed on lots that are less than one acre in size except approved Conservation Subdivision lots or lots within the MUZD (not a State law restriction but consistent with existing Pelham Zoning)(Recommended by the Planning Board).

Article 4

Are you in favor of the adoption of Amendment No. 3 as proposed by the Pelham Planning Board for the amendment to the Pelham Zoning Ordinance, Article IX, *Elderly Housing*. This amendment: Eliminates provisions allowing 55+ housing but preserves 62+ Elderly housing, Assisted Living and Congregate Care developments; Increases required land area from 10,000 to 15,000 sq. ft. of usable land per unit; Increases buffers to abutting properties from 50 to 100 feet with discretion given to the Planning Board to require additional buffering; Requires clubhouse; Requires all units to be fully Americans with Disabilities Act compliant. (Recommended by the Planning Board).

Article 5

Are you in favor of the adoption of Amendment No. 4 as proposed by Citizen's Petition for the Town of Pelham Zoning ordinance as follows: this amendment would modify Sections 307-18 as follows; To allow WAREHOUSE FACILITIES and STORAGE FACILITIES in the B-5 zone. They would pay commercial taxes and employ residents to work in their establishments. Nothing else would change to the existing B5 zone. (Submitted by Petition) (Recommended by the Planning Board).

Article 6

Shall the Town vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth herein totaling Fifteen Million, Thirty Eight Thousand, and Four Hundred and Three Dollars ($15,038,403)? Should this article be defeated, the default budget shall be Fourteen Million, Five Hundred and Eight four thousand and Ninety-One Dollars ($14,584,091) 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).
Budget Committee Chairman, Dan Guimond, explained with detail of adjustments, that the Selectmen/Library Trustees/Cemetery Trustees submitted a budget request of $14,768,581 and after numerous hours of review, the Budget Committee voted on a $5,496 increase to $14,774,077. He also said that the Budget Committee changed its By-Laws allowing additional FT employees to go into the budget. He then explained that at reconsideration, the Selectmen and Library Trustees came in with $264,326 in adjustments to the operating budget. These were all recommended and brought the newly revised amount to $15,038,403; a $806,641 (5.67%) increase. He detailed the increase. Lastly, he announced that Salaries & Benefits constitute 58.3% of the total budget and debt service is 6.1%.
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 14, 2017.

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

Department	Selectmen Approved	Budcom Approved
Assessor	$ 173,263	$ 173,263
Budget Committee	$ 162	$ 162
Cable Department	$ 120,014	$ 120,014
Cemetery	$ 144,207	$ 144,207
Conservation Committee	$ 3,747	$ 3,747
Debt Service Interest	$ 135,519	$ 135,519
Debt Service Principal	$ 711,632	$ 779,020
Elections	$ 10,243	$ 10,843
Emergency Management	$ 8,429	$ 8,429
Fire Department	$ 2,030,441	$ 2,069,971
Health Officer	$ 45,766	$ 45,766
Health Services	$ 73,000	$ 73,500
Highway Maintenance	$ 1,492,436	$ 1,495,731
Human Services	$ 88,040	$ 88,040
Insurance	$ 2,376,728	$ 2,372,263
Legal	$ 85,000	$ 85,000
Library	$ 327,022	$ 401,507
Parks & Recreation	$ 230,079	$ 230,079
Planning Dept	$ 305,077	$ 301,771
Police Department	$ 2,673,312	$ 2,673,312
Retirement	$ 1,482,840	$ 1,482,840
Selectmen	$ 462,909	$ 490,287
Senior Center	$ 113,710	$ 113,711
Town Buildings	$ 756,354	$ 765,354
Town Celebrations	$ 9,260	$ 9,260
Town Clerk	$ 233,821	$ 226,596
Transfer	$ 659,323	$ 721,965
Treasurer	$ 15,176	$ 15,176
Trust Funds	$ 1,070	$ 1,070
		$ -
Total	***$ 14,768,580***	***$ 15,038,403***

Article 7

Shall the Town vote to raise and appropriate the sum of Fifty Thousand Dollars ($50,000) to be placed in the Compensated Absence Trust Fund for the purpose of distributing accrued time (annual earned and paid time off) to terminating employees as required by law or negotiated contracts? The balance of the fund is Two Hundred and Ninety-Four Thousand Dollars ($294,000) and the unfunded liability is Four Hundred and Fifty-Six Thousand, Three Hundred Thirty-five Dollars ($456,335). (Recommended by the Board of Selectmen)(Recommended by the Budget Committee) (Majority vote required). 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 14, 2017.

Article 8

Shall the Town vote to raise and appropriate the sum of Two Hundred and Forty-Thousand Dollars ($240,000) for the purpose of purchasing and equipping an ambulance and to authorize the Selectmen to withdraw Two Hundred Forty-Thousand Dollars ($240,000) from the Ambulance Replacement Revolving Fund established by the 2006 Town Meeting and amended in 2014 by Town Meeting for this purpose. No amount will be raised through taxation. (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Majority vote required). 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 14, 2017.

A motion was made and seconded to Restrict Reconsideration on Articles 7 & 8.

Article 9

Shall the Town vote to establish a Fire Department Matching Grant Non-Capital Reserve Fund under the provisions of RSA 35:1-c for matching Grant Funds and to raise and appropriate the sum of $20,000 to be placed in this fund. Further, to name the Board of Selectmen as agents to expend from said fund. This is a non-lapsing warrant article. (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Majority vote required). Fire Chief, Jim Midgley, explained that from time to time the Fire Department applies for and receives grants to help defray costs of new equipment. Many grants require a match of local funds. Unless budgeted, he said they do not have matching funds available. This is the request for matching funds. 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 14, 2017.

Article 10

Shall the Town vote to raise and appropriate the sum of Three Hundred and Twelve Thousand, Five Hundred Seventy-Five Dollars ($312,575) 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) (Majority vote required). 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 14, 2017.

Article 11

Shall the Town vote to raise and appropriate the sum of One Hundred-Thousand Dollars ($100,000) to be placed into the Highway Department Maintenance Capital Reserve Fund previously established for the purpose of constructing a highway maintenance facility to house office and equipment with the Board of Selectmen as agents to expend with one public hearing. (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Majority vote required). 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 14, 2017.

A motion was made and seconded to Restrict Reconsideration on Articles 9, 10 & 11.

Article 12

Shall the Town vote to ratify and approve the 10 year lease term between the Town of Pelham and PV Limited Partnership (Pine Valley Golf Course) allowing PV Limited Partnership to continue to operate the golf course recently purchased by the Town? (Recommended by the Board of Selectmen) (Recommended by the Conservation Commission) (Majority vote required). 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 14, 2017.

Article 13

Shall the Town vote to authorize the Board of Selectmen to exchange approximately 0.25 acres of the Wolven Conservation Area (Tax Map 41 lot 10-264) for approximately 0.25 acres of a privately owned parcel (Tax Map 41 lot 10-208), which abuts Currier Road. This swap in land ownership will afford the Town access to the Wolven Conservation Area from Currier Road. This is an even swap with no funds exchanged and the cost of survey and land transfer to be paid from the Forestry Committee's timber harvest funds. (No tax impact.) (Recommended by the Board of Selectmen) (Recommended by the Conservation Committee) (Majority vote required). 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 14, 2017.

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

Article 14

Shall the Town vote to authorize the Board of Selectmen to sell through sealed bid, Town owned property shown on Tax Map 35 Lot 6-100 of 1.0 acre located on 18 Chagnon Lane? 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 with the proceeds to be deposited in the conservation fund?. (Recommended by the Board of Selectmen) (Recommended by the Conservation Committee) (Majority vote required). 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 14, 2017.

Article 15

Shall the Town vote to authorize the Board of Selectmen to sell certain Town owned property shown on Map 24 lot 12-67, approximately a 0.17 acre parcel located off of Honor Roll Road, to the estate of Daniel Gleason for the sum of Ten Thousand Dollars ($10,000) with the proceeds from the sale to be deposited into the Conservation Fund? Said property will be sold by the Town with the condition that the parcel remains undeveloped and 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) (Majority vote required). 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 14, 2017.

Article 16

Shall the Town vote to raise and appropriate the sum of Thirty-One Thousand Eight Hundred Dollars ($31,800) from the Forest Maintenance Fund 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? Funds requested come from the revenues produced by timber harvesting, not property taxes. This is a non-lapsing account per RSA 32:7. This is a Special Warrant Article. (Recommended by the Board of Selectmen) (Recommended by the Conservation Committee) (Majority vote required). 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 14, 2017.

Article 17

To see if the Town will vote to discontinue the following Town Capital Reserve Funds (CRF) 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
Pandemic	2007	$1,186.38
Senior Center Addition	2010	$4,581.62
Tallant Road/Willow Street Bridges	2001	$51.31

(Recommended by the Board of Selectmen) (Recommended by the Trustees of the Trust Fund) (Majority vote required). 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 14, 2017.

It was moved and seconded to Restrict Reconsideration of Articles 14, 15, 16 & 17.

Mr. Currier announced that Assistant Moderator, Jim Hogan will be taking over for the next four Articles.

Article 18

To see if the Town will vote to discontinue the following Town Trust Funds 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
Recycling Facility Maintenance	1989	$ 207.96
Recycling Equipment	1993	$ 398.44

(Recommended by the Board of Selectmen) (Recommended by the Trustees of the Trust Funds) (Majority vote required). I direct the Clerk to place Article 18 on the official ballot to be voted on at the next session of this meeting on March 14, 2017.

Article 19

Shall the Town vote to discontinue as a public roadway that portion of Surrey Lane that formerly was dedicated, constructed and utilized as a cul-de-sac, but today is no longer needed for a public highway purpose now that Surrey Lane is a through street and the paved circle portion of the cul-de-sac no longer exists? (Recommended by the Board of Selectmen) (Majority vote required). I direct the Clerk to place Article 19 on the official ballot to be voted on at the next session of this meeting on March 14, 2017.

Article 20

Shall the Town vote to authorize the Board of Selectmen, per RSA 80:80, III and IV, to dispose of tax liens and tax deeded property as justice may require? This authority shall continue indefinitely until rescinded. (Recommended by the Board of Selectmen) (Majority vote required). Selectman, William McDevitt, spoke saying that in 1958 Town Meeting gave the Selectmen authority to sell tax deeded property by public auction. This left out other methods including such as sealed bids. The State Statute referred to gives the Selectmen wide discretion to specify the terms of a sale, re-impose its tax lien and even take a mortgage on the property to secure repayment of the sums due. The standard used to guide this discretion is "as justice may require". Thus, on a case-by-case basis, the Selectmen can utilize different approaches they determine are required to resolve the problem and return the property to the tax rolls. Mr. McDevitt stated that it is very rare that the Board take property by Tax Deed. He said that they did a couple of years ago and that it was four or five in the past twenty years. I direct the Clerk to place Article 20 on the official ballot to be voted on at the next session of this meeting on March 14, 2017.

Article 21

Shall the Town vote to adopt the provisions of RSA 41:14-b, which authorizes the Selectmen to establish and amend certain town codes and ordinances after they hold 2 public hearings on the establishment or amendment of the ordinance or code; provided however, upon the written petition of 50 registered votes presented to the Selectmen prior to their vote on the establishment or amendment to the ordinance or code, the issue shall instead be inserted as an article on the warrant at the next town meeting. This authority to establish or amend town ordinances and codes shall

not apply to the zoning ordinance, historic district ordinance or building codes, which are governed by the adoption rules in RSA 675? (Recommended by the Board of Selectmen) (Majority vote required). Planning Director, Jeff Gowan, spoke saying that it was not mentioned that subdivision and site plan ordinances which he fully understands are privy to the Planning Board and wanted to make sure that everyone understood that. Atty John Ratigan stated that the subdivision and site plan regulations are regulations that are not ordinances and the Planning Board has the right to amend with one public hearing at anytime. I direct the Clerk to place Article 21 on the official ballot to be voted on at the next session of this meeting on March 14, 2017.

A motion was made and seconded to Restrict Reconsideration on Articles 18, 19, 20 & 21.

Town Moderator, Philip Currier took over for the last Article. He wanted to give special thanks to Jim Greenwood and his crew for the time and great job they do for setting up for this Deliberative Session at the new location. This is the first time we have used the Pelham High School Auditorium and not the Sherburne Hall. He also stated that going through the storms this week trying to figure out whether to postpone or not to, we had meetings and conversations with Fire Chief, Jim Midgley, Highway Agent, Frank Ferreira, Selectman, Doug Viger and Town Administrator, Brian McCarthy. Fire Chief, Jim Midgley and Highway Agent, Frank Ferreira were on top of the weather all the time and they were involved along with Selectman, Doug Viger and Town Administrator, Brian McCarthy on figuring out the postponement of the Deliberative Session Meeting from Tuesday, February 7, 2017 to Friday, February 10, 2017. Mr. Currier stated that all the time and effort they put in was greatly appreciated. I direct the Clerk to place Article 21 on the official ballot to be voted on at the next session of this meeting on March 14, 2017.

Article 22

Shall the town adopt the "all veterans' property tax credit" under RSA 72:28b? if adopted, the credit will be available to any resident, or the spouse or surviving spouse of any resident, who (1) served not less than 90 days on active service in the armed forces of the United States and who was honorably discharged or was an officer honorably separated from service, and (2) is not eligible for and not receiving the credit for veterans who served in a qualifying war or armed conflict or for veterans with a service-connected disability. If adopted, the credit will be in the amount of $500 which is the same amount as the credit for a veteran who served in a qualifying war or armed conflict. If the credit is adopted, any person desiring to claim the credit will be required to file an application with the selectmen or the assessors by April 15 of the tax year. (Submitted by petition) (Submitted without recommendation by the Board of Selectmen) (Majority vote required). An amendment was made by Selectman, William McDevitt, to add the wording (Submitted without recommendation by the Board of Selectmen) before the wording (Majority Vote Required) at end of article. Selectman, Hal Lynde, spoke saying that when this article came before the Board of Selectmen we had a lengthy discussion, pros and cons and we came to a 2-2 vote and could not make a recommendation. Bill Scanzani, Victoria Circle, stated that he fully supported the warrant article and wanted to know if we had the difference between the veteran's credits now and what this article would do. Assessing Assistant, Sue Snide, spoke saying that we currently have over 400 veterans receiving the tax credit and by the most recent census data we have about 978 that could possibly qualify if this warrant article passes. She stated that at $500 the amount could be approximately $500,000 that we would be transferring to the rest of us. The amendment was adopted. I direct the Clerk to place Article 22, as amended, on the official ballot to be voted on at the next session of this meeting on March 14, 2017.

A motion was made and seconded to Restrict Reconsideration on Article 22.

Selectman, Doug Viger, made an announcement stating that as the majority of us that are here live in Pelham and

we are here to support this group. There is a select few Department Heads that do not live in town but are here to support their departments and their programs. He also said that he would personally like to thank them, on behalf of the Board of Selectmen, for taking time out of their Friday night to show up without any voting rights to support their departments and their programs.

Town Moderator, Philip Currier closed the meeting and said that we will meet again at Pelham High School on March 14, 2017. He thanked and commended everyone for coming tonight.

The Deliberative Session was adjourned at 8:30 p.m.

Respectfully Submitted,

Dorothy A. Marsden

Dorothy A. Marsden
Town Clerk

- 2017 Tax Collector's Report MS-61 –

New Hampshire
Department of
Revenue Administration

MS-61

Tax Collector's Report

For the period beginning 01/01/2017 **and ending** 12/31/2017

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: PELHAM | County: HILLSBOROUGH | Report Year: 2017

PREPARER'S INFORMATION

First Name	Last Name
DOROTHY	MARSDEN

Street No.	Street Name	Phone Number
6	VILLAGE GREEN	(603) 508-3076

Email (optional): TOWNCLERK@PELHAMWEB.COM

New Hampshire
Department of
Revenue Administration

MS-61

Debits

Uncollected Taxes Beginning of Year	Account	Levy for Year of this Report	Prior Levies (Please Specify Years) Year: 2016	Year:	Year:
Property Taxes	3110		$969,726.80		
Resident Taxes	3180				
Land Use Change Taxes	3120				
Yield Taxes	3185				
Excavation Tax	3187				
Other Taxes	3189				
Property Tax Credit Balance		($13,754.45)			
Other Tax or Charges Credit Balance					

Taxes Committed This Year	Account	Levy for Year of this Report	Prior Levies 2016
Property Taxes	3110	$36,470,171.00	
Resident Taxes	3180		
Land Use Change Taxes	3120	$413,727.00	$227,279.00
Yield Taxes	3185	$4,361.93	$506.67
Excavation Tax	3187		
Other Taxes	3189		

Overpayment Refunds	Account	Levy for Year of this Report	Prior Levies 2016		
Property Taxes	3110	$58,178.17			
Resident Taxes	3180				
Land Use Change Taxes	3120				
Yield Taxes	3185				
Excavation Tax	3187				
Interest and Penalties on Delinquent Taxes	3190	$16,427.00	$48,914.89		
Interest and Penalties on Resident Taxes	3190				
	Total Debits	$36,949,110.65	$1,246,427.36	$0.00	$0.00

New Hampshire
Department of
Revenue Administration

MS-61

Credits

Remitted to Treasurer	Levy for Year of this Report	2016	Prior Levies	
Property Taxes	$35,980,965.73	$694,843.27		
Resident Taxes				
Land Use Change Taxes	$348,452.00	$175,769.00		
Yield Taxes	$4,018.29	$506.67		
Interest (Include Lien Conversion)	$16,427.00	$45,254.89		
Penalties		$3,660.00		
Excavation Tax				
Other Taxes				
Conversion to Lien (Principal Only)		$324,979.53		
Discounts Allowed				

Abatements Made	Levy for Year of this Report	2016	Prior Levies 0	
Property Taxes	$1,524.00	$1,414.00		
Resident Taxes				
Land Use Change Taxes				
Yield Taxes	$343.64			
Excavation Tax				
Other Taxes				
Current Levy Deeded				

New Hampshire
Department of
Revenue Administration

MS-61

Uncollected Taxes - End of Year # 1080	Levy for Year of this Report	Prior Levies 2016		
Property Taxes	$782,342.38			
Resident Taxes				
Land Use Change Taxes	$65,275.00			
Yield Taxes				
Excavation Tax				
Other Taxes				
Property Tax Credit Balance	($250,237.39)			
Other Tax or Charges Credit Balance				
Total Credits	**$36,949,110.65**	**$1,246,427.36**	**$0.00**	**$0.00**

For DRA Use Only	
Total Uncollected Taxes (Account #1080 - All Years)	**$597,379.99**
Total Unredeemed Liens (Account #1110 - All Years)	**$300,189.64**

New Hampshire
Department of
Revenue Administration

MS-61

Lien Summary

Summary of Debits

	Last Year's Levy	Prior Levies (Please Specify Years) Year: 2015	Year: 2014	Year:
Unredeemed Liens Balance - Beginning of Year		$221,818.43	$127,528.53	
Liens Executed During Fiscal Year	$347,665.97			
Interest & Costs Collected (After Lien Execution)	$7,025.66	$30,493.28	$40,248.90	
Total Debits	$354,691.63	$252,311.71	$167,777.43	$0.00

Summary of Credits

	Last Year's Levy	Prior Levies 2015	2014	
Redemptions	$146,338.62	$115,298.19	$125,975.98	
Interest & Costs Collected (After Lien Execution) #3190	$7,025.66	$30,493.28	$40,248.90	
Abatements of Unredeemed Liens	$7,607.05	$1,603.45		
Liens Deeded to Municipality				
Unredeemed Liens Balance - End of Year #1110	$193,720.30	$104,916.79	$1,552.55	
Total Credits	$354,691.63	$252,311.71	$167,777.43	$0.00

For DRA Use Only	
Total Uncollected Taxes (Account #1080 - All Years)	$597,379.99
Total Unredeemed Liens (Account #1110 -All Years)	$300,189.64

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	01/19/2018

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

- 2017 Statement of Town Clerk Accounts * -

RECEIPTS	
Motor Vehicle Permits	$3,055,827.45
Dog Licenses, Penalties	19,064.00
Municipal Agent Fees	57,321.00
Title Fees	7,810.00
Vital Statistics	7,123.00
Hunt/Fish Licenses	6,487.50
UCC'S	3,090.00
Boat Fees	11,243.15
Miscellaneous	5,161.49
TOTAL	***$3,173,127.59***
REMITTED TO TREASURER	***$3,173,127.59***
Motor Vehicle Permits Issued	19,814
Dog Licenses Issued	2,472

*** THIS REPORT HAS NOT BEEN AUDITED**

Respectfully Submitted,

Dorothy Marsden

Dorothy A. Marsden,
Town Clerk/Tax Collector

- Resident Birth Report -
- January 1, 2017 to December 31, 2017 -

Child's Name	Date of Birth	Place of Birth	Father's/Partner's Name	Mother's Name
VANTI, ASHLYN LEE	01/11/17	NASHUA, NH	VANTI, JAMES	VANTI, KELLY
MANSUR, AMARA ROSE	01/11/17	NASHUA, NH		MANSUR, BRIANNA
GERVAIS, JOURDYN ANN	02/06/17	NASHUA, NH	GERVAIS, WILLIAM	NYMAN, JESSICA
VIERA, COLE EDWARD	02/25/17	NASHUA, NH	VIERA, JUSTIN	VIERA, APRIL
DAUER, EMILY KATHLEEN	03/01/17	NASHUA, NH	DAUER, WESLEY	DAUER, ALYSSA
TAKAHASHI, SORA MIDORI	03/24/17	NASHUA, NH	TAKAHASHI, JONATHAN	TAKAHASHI, STEFANI
HATCH, NORA CLAUDIA	04/09/17	NASHUA, NH	HATCH, TREVOR	KENNEDY, CHRISTYNE
HOOD, NEIL DAVID	05/02/17	NASHUA, NH	HOOD, NEIL	HOOD, JESSICA
BARBIN, ANABELLE ROSE	05/05/17	MANCHESTER, NH	BARBIN, MICHAEL	BUTURLIA, KELSY
D'ANTONIO, FINLEY EDWARD	05/06/17	MANCHESTER, NH	D'ANTONIO III, PETER	D'ANTONIO, MEGAN
COSTA, MADISON CLAIRE	05/11/17	NASHUA, NH	COSTA, TIMOTHY	COSTA, JENNAH
CORDARO, ANNA MARIE	05/11/17	NASHUA, NH	CORDARO, DANIEL	CORDARO, COURTNEY
HARRINGTON, FELICITY ANNE	05/12/17	NASHUA, NH	HARRINGTON , RYAN	HARRINGTON, JENNIFER
SORENSEN, PAUL MICHAEL	05/20/17	NASHUA, NH	SORENSEN, NEIL	PATTEN, KRISTENE
KELLEY, LEVI JAMES	05/23/17	NASHUA, NH	KELLEY, ERIN	KELLEY, JUDITH
SHYDO, THOMAS JOSEPH	07/02/17	NASHUA, NH	SHYDO JR, ROBERT	SHYDO, BRANDIE
COLANTUONI, SOPHIA LOREN	07/03/17	NASHUA, NH	COLANTUONI, FRANK	COLANTUONI, ALEXANDRA
GALLAGHER, QUINNLEY MARIE	07/08/17	NASHUA, NH	GALLAGHER, BRIAN	GALLAGHER, MICHELLE
MCPHEE, QUINN TALIA	07/17/17	NASHUA, NH	MCPHEE, NICHOLAS	MCPHEE, DARYL
GUPTA, VIHAAN	07/19/17	NASHUA, NH	GUPTA, RAHUL	VARSHNEY, TOSHI
ADKINS, RAEGAN JANE	08/10/17	NASHUA, NH	ADKINS, JONATHAN	ADKINS, ASHLEY
SAWYER, ELLA DEBORAH	09/06/17	NASHUA, NH	SAWYER, CHRISTOPEHR	SAWYER, SERENA
KAWA, KAYLEIGH MARIE	09/06/17	NASHUA, NH	KAWA, JONATHAN	PAQUETTE, ANNDREA
HINTON, EVELYN LEORA	09/06/17	DERRY, NH	HINTON, KYLER	HINTON, ASHLEY
CARTER, ALEX JAMES	09/08/17	NASHUA, NH	CARTER, MICHAEL	CARTER, CARINA
CHRISEMER, EVELYN ROSE	09/22/17	NASHUA, NH	CHRISEMER, JOSEPH	SOUSA, AUDREY
EASTMAN, KATRINA LEE	09/26/17	NASHUA, NH	EASTMAN, ANDREW	EASTMAN, JESSICA
MELNIK, MIKHAIL	10/29/17	NASHUA, NH	MELNIK STANISLAV	LUZANOVA, DARIA
MOHAMED, CINDERELLA KARIM	11/07/17	NASHUA, NH	MOHAMED, KARIM	ELNAGDY, HOUR
MCINTURFF, QUINN BRIELLE	11/17/17	NASHUA, NH	MCINTURFF, SHEA	MCINTURFF, SHANNON
CATABIA, CAMERON JOSEPH	11/24/17	NASHUA, NH	CATABIA, MATTHEW	CATABIA, DANIELLE
MARTIN, BELLAMY WAITITU	12/28/17	NASHUA, NH	MARTIN, KYLE	MARTIN, JOYCE

- Resident Death Report -
- January 1, 2017 to December 31, 2017 –

Name of Deceased	Date of Death	Place of Death	Father's Name	Mother's Maiden Name
MADENSKY, MICHAEL	1/01/2017	PELHAM	MADENSKY, JOSEPH	UNKNOWN, EOLANDA
STECK, LAVERNE	1/04/2017	PELHAM	VERHAGEN, CHRISTIAN	NATELBORG, MARIE
MONTUORI, WAYNE	1/10/2017	PELHAM	MONTUORI, ANGELO	SCHAFFNER, LILLIAN
KING, LAWRENCE	1/20/2017	DERRY	KING, MELVIN	ROBBINS, BERNICE
NEWCOMB, BARBARA	1/22/2017	PELHAM	NEWCOMB, DONALD	WILHELM, ANN
CLARKE, BRAD	1/28/2017	PELHAM	CLARKE, RAY	CAIRNS, ANDREA
THERRIEN, DAVID	1/28/2017	PELHAM	THERRIEN, ALFRED	VIERIA, IDA
CLARK, GERTRUDE	2/11/2017	MERRIMACK	DUNN, MARTIN	UNKNOWN, MARY
MORGAN, JOHN	2/19/2017	PELHAM	MORGAN, JOHN	FORD, RITA
ROURKE, JOYCE	3/08/2017	PELHAM	JAMES, GEORGE	LOWE, DORRIS
CRANE, MICHAEL	3/9/2017	PELHAM	CRANE, THOMAS	BARBUTO, JOANNE
DRIER III, CHARLES	3/28/2017	PELHAM	DRIER JR, CHARLES	PARKER, DOROTHY
SCHORA, ALMA	4/05/2017	PELHAM	PORTER, CHARLES	BOYD, MILDRED
PARECE, DAVID	4/09/2017	PELHAM	PARECE, ALFRED	JONES, RUTH
TRAINOR, DONALD	04/10/17	SALEM	TRAINOR, DOMINIC	BENDON, MARGARET
DOURIS, NICHOLAS	04/16/17	PELHAM	DOURIS, THEODORE	BALATOMIS, EVANGELINA
TAWADROS, DAIVA	04/20/17	PELHAM	SLEZAS, ALGIMANTAS	STAPONAITE, JADVYGA
THIBAULT, BERNADETTE	05/07/17	MERRIMACK	BERNARD, REMI	DESLONGCHAMPS, ALPHONSINE
TREPANIER, HATTIE	05/09/17	NASHUA	COLE, CHARLES	FRENCH, GRACE
ALBERT, PRISCILLA	05/23/17	PELHAM	DIXON, FELIX	APRIL, RENEE
MCCOY JR, THOMAS	05/30/17	NASHUA	MCCOY SR, THOMAS	MULDOON, MARION
RODIMON JR, CHARLES	06/02/17	PELHAM	RODIMON, CHARLES	FARRELL, ANNE
HICKS, ALAN	06/27/17	PELHAM	HICKS, ARTHUR	DUNSMOOR, THELMA
SWEENEY, CHERYL	06/29/17	PELHAM	MALBURNE,RAYMOND	RICHARDSON, GRACE
BOUCHER, THERESA	06/30/17	NASHUA	DOUCETTE, EDWARD	GOUPIL, GEORGIANNA
MUNSON, HELEN	07/27/17	MERRIMACK	DORAN, THOMAS	DOHERTY, HELEN
FLETCHER, ROBERT	07/31/17	NASHUA	FLETCHER, RICHARD	COTTON, LILLIAN
MADIGAN, JAMES	08/08/17	PELHAM	MADIGAN, DONALD	AIELLO, MARIE
PACHECO, BRENDA	08/11/17	SALEM	SAVAGE, RAYMOND	FRALICK, MILDRED
BEISANG, KAREN	08/19/17	DERRY	DREW, RONALD	WADE, BARBARA
MCCARTHY, CLAIRE	08/23/17	NASHUA	OUELLETTE, GEORGE	CHARBONNEAU, LIDA
SMITH, ROBERT	08/25/17	PELHAM	SMITH, GEORGE	UNKNOWN, REBEKKAH
RYDER, PATRICIA	09/19/17	MERRIMACK	MCCAULEY, CHARLES	BAMBERG, LILLIAN
AYOTTE, ALAN	10/01/17	MERRIMACK	AYOTTE, NORMAND	DENEHY, DORIS
GLEASON, MARY	10/17/17	MERRIMACK	CLARK, JOHN	MURPHY, ELYNOR
MACCANN, JOHN	10/23/17	MERRIMACK	MACCANN, GOERGE	THOMPSON, CONSTANCE
DOIRON, ANTOINETTE	11/04/17	PELHAM	GRENIER, JOSEPH	OLIVIER, FLORIDI
MCCARTHY, PATRICK	11/09/17	PELHAM	MCCARTHY, EDWARD	OUELLETTE, CLAIRE
ROMA, PAUL	11/16/17	PELHAM	ROMA, HERBERT	MCGINTY, ETHEL
ATKINSON, CYNTHIA	11/17/17	MERRIMACK	ATKINSON, JOHN	ROBB, BARBARA
FOURNIER, JOSEPH	11/22/17	MANCHESTER	FOURNIER, GEORGE	LAKE, MARGUERITE

- Resident Death Report -
- January 1, 2017 to December 31, 2017 *(Cont.)*

Name of Deceased	Date of Death	Place of Death	Father's Name	Mother's Maiden Name
DUCHARME, MAUREEN	12/06/17	DERRY	LARKIN, THOMAS	HAIGHT, MARGARET
RIVET, KAREN	12/06/17	PELHAM	HARGREAVES, WILFRED	CLARKE, VIOLET
MAGOON, EARL	12/07/17	PELHAM	MAGOON, VERNON	BROWN, SARAH
GARAFOLO, MARIE	12/11/17	NASHUA	GARAFOLO, CHARLES	CELIA, ANTONIA
MODY, SOHINI	12/11/17	PELHAM	KADAKIA, CHIMANLAL	DHARIA, KALABEN
NEVILLE, JANICE	12/23/17	PELHAM	PRICE, MICHAEL	KNOWLAN, MARGARET

Resident Marriage Report -
- January 1, 2017 to December 31, 2017 -

Name	Residence	Name	Residence	Place	Date
ABATE, JEFFREY J	PELHAM, NH	BOND, JOANNA R	METHUEN, MA	SANBORNTON	02/11/17
HOFFMAN, MEGAN	PELHAM, NH	HUANG, WEI HAO	PELHAM, NH	PELHAM	03/04/17
CHOATE, DAVID J	PELHAM, NH	REARDON, MEAGHAN E	PELHAM, NH	PELHAM	05/12/17
WELCH, MATTHEW A	PELHAM, NH	WAEGELEIN, ALICIA K	TYNGSBORO, MA	WINDHAM	06/03/17
LANZILLO, LORI B	PELHAM, NH	BLAISDELL, PHILIP D	PELHAM, NH	RYE	06/17/17
HUTTON, KATIE A	PELHAM, NH	LEE, MICHAEL J	PELHAM, NH	WINDHAM	06/17/17
LUDWIG, MICHAEL J	PELHAM, NH	ENOS, KRISTEN A	PELHAM, NH	ATKINSON	06/23/17
BEAULIEU, CHERYL A	PELHAM, NH	CHARTIER, CRAIG S	PELHAM, NH	PELHAM	06/24/17
BRONSON, PAUL J	PELHAM, NH	MILLER, ALBERTA E	PELHAM, NH	BENNINGTON	07/01/17
SORENSEN, NEIL E	PELHAM, NH	PATTEN, KIRSTENE E	PELHAM, NH	HUDSON	07/01/17
BAKER, DANIEL A	PAWLEY'S ISLAND, SC	HOLDSWORTH, COURTNEY V	PELHAM, NH	MEREDITH	07/08/17
RANA, DIMPLE	PELHAM, NH	SINGH, JAMES J	SURREY, BC	PELHAM	07/09/17
SMOLKO, MATTHEW J	PELHAM, NH	KONYAVSKY, POLINA	CLINTON, MA	ATKINSON	09/01/17
MURPHY, JOHN M	PELHAM, NH	CASTANYER BONNIN, PRISCA	PELHAM, NH	MERRIMACK	09/07/17
MATIASH, LISA A	PELHAM, NH	REDDING, TIMOTHY S	PELHAM, NH	PELHAM	09/16/17
MORIN, MATTHEW R	PELHAM, NH	BLAKE, AMANDA N	PELHAM, NH	SANBORNTON	09/16/17
LAMOUREUX, CHRISTINE A	PELHAM, NH	CONNORS IV, JAMES J	PELHAM, NH	MOULTONBOR-OUGH	09/28/17
DEMARCO, NICOLE K	PELHAM, NH	AURIEMMA, CHRISTOPHER P	PELHAM, NH	BEDFORD	10/06/17
BOURBEAU, BRYANNA L	LITCHFIELD, NH	FREITAS, SHAYLYN C	PELHAM, NH	HUDSON	10/07/17
MARA, MELINDA A	PELHAM, NH	PORELL, CONNOR G	NORTH BILLERICA, MA	PELHAM	10/08/17
MCGILLEN, BREANNA E	DERRY, NH	CRANE SR, ERIC M	PELHAM, NH	PELHAM	10/26/17
HOVEY, JENNIFER L	PELHAM, NH	BEAUREGARD, ROBERT Q	PELHAM, NH	PELHAM	10/28/17
MAHER, MARK E	PELHAM, NH	MONTMINY, MELINDA A	PELHAM, NH	NASHUA	11/10/17
GRUND, EMILY C	PELHAM, NH	GILLESPIE, BRIAN F	PELHAM, NH	PELHAM	11/17/17
DURANT, DANIEL D	NASHUA, NH	LEVESQUE, SHERYL A	PELHAM, NH	PELHAM	12/03/17

TREASURER

Treasurer:
Charlene Takesian

Selectmen's Office
6 Village Green
Pelham, NH 03076

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

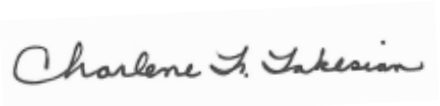
Email:
treasurer@pelhamweb.com

Town of Pelham
Reconciled Cash Balances*

Account		Balance at 12-31-17
GF Investment - Enterprise Bank	$	204,039.32
G/F Investment - Bank of NE	$	149,525.21
G/F-Investment - Enterprise	$	16,064,282.28
G/F Checking - Enterprise	$	70,076.28
Investment - Washington Savings	$	1,022,521.56
Ambulance Clearing - Enterprise	$	33,450.34
Auto Registration Clearing - Enterprise	$	143,725.23
Planning Department Escrow - Enterprise	$	305,260.12
KAL/Gauthier - Enterprise	$	108,631.51
Road Bonds - Enterprise	$	245,674.51
Lacrosse Account	$	1,500.00
Firearm License Fees - Enterprise	$	6,916.40
Village Green Tree - Enterprise	$	5,408.37
Drug Forfeiture - Enterprise	$	11,948.12
Sherburne/Mammoth Improvement	$	122,396.67
Total Cash on 12-31-17	*$*	*18,484,355.92*

THIS REPORT HAS NOT BEEN AUDITED *

Respectfully Submitted,



Charlene F. Takesian, Town Treasurer

2016 Independent Auditors' Report
Management Letter -
By Melanson Heath & Company, PC

TOWN OF PELHAM, NEW HAMPSHIRE

Management Letter

For the Year Ended December 31, 2016

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MELANSONHEATH
ACCOUNTANTS • AUDITORS
40 years

102 Perimeter Road
Nashua, NH 03063
(603)882-1111
melansonheath.com

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

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, 2016, 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

July 28, 2017

STATUS OF PRIOR YEAR RECOMMENDATIONS:

1. Modify Monthly Property Tax Receivable Reconciliation Procedures

Prior Year Issue:
In the prior year, we recommended the Town identify property tax variances between the general ledger and Tax Collector's MS-61 report and be able to provide verifiable documentation to support the variances.

Current Year Status:
This issue was not addressed in fiscal year 2016.

Further Action Needed:
We continue to recommend the Town modify its monthly property tax receivable reconciliation procedures to ensure that all variances are clearly identified and supported by detailed documentation. We also recommend that the monthly receivable form be signed by both the Finance Director and Tax Collector. This will help to ensure that reconciling variances not caused by temporary timing differences are reviewed, researched and corrected in a timely manner.

Town's Response:
This issue is being addressed. We continue to try to verify the differences however, we have discovered a timing issue on prepayments that are made. We are analyzing the timing issue and we will attempt to resolve this.

2. 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 2016.

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:
With the inception of our new accounting software (Accufund) that allows the use of credit cards, the Town of Pelham will no longer accept cash for payment transactions. We anticipate this program to be operational prior to the end of the year. The Police Department, Tax Collector, and Fire Department did perform

quarterly cash audits in 2016. We regret that we were not successful in implementing this procedure throughout our entire organization during FY 2016 and 2017 but it will be resolved in 2018.

3. 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 fiscal year 2016.

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:
In reviewing this issue, we discovered an error from the Fire Department reporting procedure. The Fire Department did not adjust a number to the revised estimated revenue as required by the DRA. We have resolved this issue and this will not happen again.

4. 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 fiscal year 2016.

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:
The Planning Department has been tasked to resolve this issue prior to the end of FY 2017.

CURRENT YEAR RECOMMENDATIONS:

5. Improve Encumbrance Procedures

Encumbrances (the portion of the current year budget carried forward for expenditure in the subsequent year) should be based on actual obligations. Generally, these obligations take the form of purchase orders or contracts commitments that were anticipated in the current budget and for which a part of the appropriation is reserved. Our testing of the Town's fund balance reserved for encumbrances found one instance for the Highway Department in which funds were not encumbered appropriately. This encumbrance was a blanket encumbrance and not supported by an open purchase order or contract. Additionally, the encumbrance exceeds the amount remaining on this line item.

We 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.

Town's Response:
This was an anomaly in our encumbrance procedure and we will ensure a copy of the project/invoices are in place for any encumbrances.

6. Improve Accounting for Impact Fees

School Impact Fee
The Town began to assess and collect impact fees for the Pelham School District in fiscal year 2016. At the end of the year the Town remitted funds to the School District equal to for the funds collected; however, the School District had not requested the funds from the Town.

We recommend the Town send funds to the School District only upon request and request support for all related expenses. This will help ensure the Town is in compliance with applicable New Hampshire RSAs.

Senior Recreation Impact Fee
The Town assesses, collects, and expends impact fees for the Senior Recreation. The Planning Department is not tracking expenditures for this project; instead, expenditures are being tracked by the Accountant on a separate spreadsheet. We noted that the impact fee expenditures were not published in a report for the public, and the Town overexpended the impact fee fund in fiscal year 2016.

We recommend the Planning Department track all expenditures on a spreadsheet, publish all impact fee expenditures in the Town annual report, and ensure that funds do not go into a deficit position. Implementing these changes will help ensure that the Town is in compliance with applicable New Hampshire RSAs.

Town's Response:
The Finance Department will work with the Planning Department in matching revenues and expenditures.

2016 Independent Auditors' Report -
By Melanson Heath & Company, PC

TOWN OF PELHAM, NEW HAMPSHIRE

Annual Financial Statements

For the Year Ended December 31, 2016

Town of Pelham, New Hampshire

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INDEPENDENT AUDITORS' REPORT

To the Board of Selectmen
Town of Pelham, New Hampshire

Report on the 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, 2016, 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, 2016, 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, the Schedule of Proportionate Share of Net Pension Liability, and the Schedule of Pension Contributions 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 45 - 50 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

July 28, 2017

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, 2016.

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 exceeded liabilities by $22,798,645 (i.e., net position), a change of $496,468 in comparison to the prior year.
- As of the close of the current year, governmental funds reported combined ending fund balances of $7,903,233, a change of $984,889 in comparison to the prior year.
- At the end of the current year, unassigned fund balance for the general fund was $4,190,256, a change of $461,516 in comparison to the prior year.
- Total long-term debt (i.e., bonds payable and capital leases) at the close of the current year was $3,567,103, a change of $256,180 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.

NET POSITION

	Governmental Activities	
	2016	2015
Current and other assets	$ 20,425,021	$ 18,747,364
Capital assets	29,295,912	29,301,501
Deferred outflows of resources	3,135,102	494,195
Total assets and deferred outflows of resources	52,856,035	48,543,060
Current liabilities	11,981,968	11,548,656
Noncurrent liabilities	17,527,069	13,820,442
Deferred inflows of resources	548,353	871,785
Total liabilities and deferred inflows of resources	30,057,390	26,240,883
Net position:		
Net investment in capital assets	25,728,809	26,618,909
Restricted	2,430,289	2,181,771
Unrestricted	(5,360,453)	(6,498,503)
Total net position	$ 22,798,645	$ 22,302,177

CHANGES IN NET POSITION

	Governmental Activities	
	2016	2015
Revenues:		
Program revenues:		
Charges for services	$ 1,256,582	$ 1,087,152
Operating grants and contributions	902,463	709,726
Capital grants and contributions	387,430	335,113
General revenues:		
Property taxes	9,799,933	9,659,795
Interest, penalties and other taxes	305,293	294,623
Motor vehicle permit fees	2,921,590	2,709,312
Grants and contributions not restricted to specific programs	678,273	628,475
Investment income	23,073	18,378
Miscellaneous	23,412	179,193
Total revenues	16,298,049	15,621,767

(continued)

(continued)

	Governmental Activities	
	2016	2015
Expenses:		
General government	6,263,906	6,511,837
Public safety	4,928,010	4,707,573
Highways and streets	2,201,430	2,157,573
Sanitation	728,690	651,455
Health	112,705	99,835
Welfare	55,768	33,000
Culture and recreation	1,350,686	1,187,162
Conservation	30,259	20,146
Debt service	130,127	138,649
Total expenses	15,801,581	15,507,230
Change in net position	496,468	114,537
Net position - beginning of year	22,302,177	22,187,640
Net position - end of year	$ 22,798,645	$ 22,302,177

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. At the close of the most recent year, total net position was $22,798,645, a change of $496,468 from the prior year.

The largest portion of net position $25,728,809 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 $2,430,289, 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 $(5,360,453), primarily resulting from the Town's unfunded net pension liability.

Governmental activities. Governmental activities for the year resulted in a change in net position of $496,468. Key elements of this change are as follows:

General fund operations, as discussed further in Section D	$	926,354
Nonmajor funds change in fund balance		58,535
Capital assets funded with operating funds		1,253,927
Capital assets funded with long term debt		736,431
Bond proceeds		(750,000)
Capital lease proceeds		(185,000)
Depreciation expense in excess of principal debt service		(1,317,127)
Change in net pension liability		(3,480,108)
Change in pension related deferred outflows and inflows		2,964,339
Other		289,117
Total	$	496,468

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, unreserved 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 $7,903,233, a change of $984,889 in comparison to the prior year. Key elements of this change are as follows:

General fund operations, as discussed further below	$	926,354
Nonmajor funds change in fund balance		58,535
Total	$	984,889

The general fund is the chief operating fund. At the end of the current year, unassigned fund balance of the general fund was $4,190,256, while total fund balance was $5,114,897. 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.

General Fund	12/31/16	12/31/15	Change	% of Total General Fund Expenditures
Unassigned fund balance	$ 4,190,256	$ 3,728,740	$ 461,516	30.7%
Total fund balance	$ 5,114,897	$ 4,188,543	$ 926,354	37.5%

The total fund balance of the general fund changed by $926,354 during the current year. Key factors in this change are as follows:

Local revenues in excess of budget	$ 889,921
Expenditures less than budget	797,120
Use of fund balance as a funding source	(1,200,000)
Expenditures of prior year encumbrances	(353,666)
Current year encumbrances	799,459
Change in capital reserves	25,265
Other	(31,745)
Total	$ 926,354

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

	12/31/16	12/31/15	Change
Capital reserve funds	$ 112,202	$ 86,938	$ 25,264

E. GENERAL FUND BUDGETARY HIGHLIGHTS

There was no difference between the Town's original and final budget in 2016.

F. CAPITAL ASSET AND DEBT ADMINISTRATION

Capital assets. Total investment in capital assets for governmental activities at year end amounted to $29,295,912 (net of accumulated depreciation), a change of $(5,589) from the prior year. 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:

- $396,926 for various road infrastructure improvements.
- $233,569 for vehicles, machinery and equipment, including a bus for the senior center and a trash compactor with trailer.
- $1,370,099 for land and projects in process, including the Willow Street Bridge and the purchase of conservation land.
- $(10,236) for disposal of assets
- $(1,995,947) for current year depreciation expense.

Long-term debt. At the end of the current year, total bonded debt outstanding was $2,850,000, 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 $717,103.

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, 2016

	Governmental Activities
ASSETS	
Current:	
Cash and short-term investments	$ 17,084,416
Investments	1,703,845
Receivables, net of allowance for uncollectibles:	
Taxes	1,159,234
Departmental	253,441
Intergovernmental	170
Due from agency funds	14,511
Other assets	7,835
Noncurrent:	
Receivables, net of allowance for uncollectibles:	
Taxes	201,569
Land and construction in progress	8,771,373
Capital assets, net of accumulated depreciation	20,524,539
DEFERRED OUTFLOWS OF RESOURCES	3,135,102
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	52,856,035
LIABILITIES	
Current:	
Accounts payable	502,060
Accrued liabilities	171,271
Due to school district	10,324,856
Tax refunds payable	56,928
Other liabilities	240,303
Current portion of long-term liabilities:	
Bonds payable	415,000
Capital leases	271,550
Noncurrent:	
Bonds payable, net of current portion	2,435,000
Capital leases, net of current portion	445,553
Compensated absences, net of current portion	543,684
Net pension liability	14,102,832
DEFERRED INFLOWS OF RESOURCES	548,353
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	30,057,390
NET POSITION	
Net investment in capital assets	25,728,809
Restricted for:	
Grants and other	1,586,524
Permanent funds:	
Nonexpendable	736,317
Expendable	107,448
Unrestricted	(5,360,453)
TOTAL NET POSITION	$ 22,798,645

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

TOWN OF PELHAM, NEW HAMPSHIRE

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED DECEMBER 31, 2016

	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expenses) Revenues and Changes in Net Position: Governmental Activities
Governmental Activities:					
General government	$ 6,263,906	$ 94,819	$ 31,815	$ -	$ (6,137,272)
Public safety	4,928,010	685,827	162,810	37	(4,079,336)
Highways and streets	2,201,430	30,723	-	362,455	(1,808,252)
Sanitation	728,690	43,647	-	-	(685,043)
Health	112,705	-	-	-	(112,705)
Welfare	55,768	-	5,117	-	(50,651)
Culture and recreation	1,350,686	401,566	270,114	24,938	(654,068)
Conservation	30,259	-	432,607	-	402,348
Debt service	130,127	-	-	-	(130,127)
Total	$ 15,801,581	$ 1,256,582	$ 902,463	$ 387,430	(13,255,106)
General Revenues:					
Property taxes					9,799,933
Interest, penalties and other taxes					305,293
Motor vehicle permit fees					2,921,590
Grants and contributions not restricted to specific programs					678,273
Investment income					23,073
Miscellaneous					23,412
Total general revenues					13,751,574
Change in Net Position					496,468
Net Position:					
Beginning of year					22,302,177
End of year					$ 22,798,645

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

TOWN OF PELHAM, NEW HAMPSHIRE

GOVERNMENTAL FUNDS

BALANCE SHEET

DECEMBER 31, 2016

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS			
Cash and short-term investments	$ 16,838,761	$ 245,655	$ 17,084,416
Investments	353,059	1,350,786	1,703,845
Receivables:			
Taxes	1,394,921	-	1,394,921
Departmental	219,062	34,378	253,440
Intergovernmental	170	-	170
Due from other funds	131,287	1,274,843	1,406,130
Other assets	7,835	-	7,835
TOTAL ASSETS	$ 18,945,095	$ 2,905,662	$ 21,850,757
LIABILITIES			
Accounts payable	$ 499,253	$ 2,807	$ 502,060
Accrued liabilities	120,247	-	120,247
Due to school district	10,324,856	-	10,324,856
Tax refunds payable	56,928	-	56,928
Due to other funds	1,277,100	114,519	1,391,619
Other liabilities	240,303	-	240,303
TOTAL LIABILITIES	12,518,687	117,326	12,636,013
DEFERRED INFLOWS OF RESOURCES	1,311,511	-	1,311,511
FUND BALANCES			
Nonspendable	7,585	736,317	743,902
Restricted	-	1,809,684	1,809,684
Committed	661,145	277,560	938,705
Assigned	255,911	-	255,911
Unassigned	4,190,256	(35,225)	4,155,031
TOTAL FUND BALANCES	5,114,897	2,788,336	7,903,233
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	$ 18,945,095	$ 2,905,662	$ 21,850,757

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, 2016

Total governmental fund balances	$	7,903,233
• Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		29,295,912
• Revenues are reported on the accrual basis of accounting and are not deferred until collection.		1,277,394
• In the Statement of Activities, interest is accrued on outstanding long-term debt, whereas in governmental funds interest is not reported until due.		(51,024)
• 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.		(18,213,619)
• Certain changes in the net pension liability, which are deferred to future reporting periods, are not reported in the governmental funds.		2,586,749
Net position of governmental activities	$	22,798,645

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, 2016

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
Revenues:			
Property taxes	$ 9,469,117	$ -	$ 9,469,117
Interest, penalties and other taxes	293,961	379,312	673,273
Licenses, permits and fees	3,070,799	75,025	3,145,824
Intergovernmental	998,882	158,495	1,157,377
Charges for services	760,508	606,282	1,366,790
Investment income	23,337	12,444	35,781
Miscellaneous	33,647	95,658	129,305
Total Revenues	14,650,251	1,327,216	15,977,467
Expenditures:			
Current:			
General government	5,549,705	237,005	5,786,710
Public safety	4,202,916	342,759	4,545,675
Highways and streets	1,285,796	165,450	1,451,246
Sanitation	722,679	-	722,679
Health	112,705	-	112,705
Welfare	55,768	-	55,768
Culture and recreation	760,924	548,499	1,309,423
Conservation	52,844	23,746	76,590
Capital outlay	101,441	958,053	1,059,494
Debt service	807,288	-	807,288
Total Expenditures	13,652,066	2,275,512	15,927,578
Excess (deficiency) of revenues over expenditures	998,185	(948,296)	49,889
Other Financing Sources (Uses):			
Bond proceeds	-	750,000	750,000
Capital lease proceeds	-	185,000	185,000
Transfers in	46,469	118,300	164,769
Transfers out	(118,300)	(46,469)	(164,769)
Total Other Financing Sources (Uses)	(71,831)	1,006,831	935,000
Change in fund balance	926,354	58,535	984,889
Fund Equity, at Beginning of Year	4,188,543	2,729,801	6,918,344
Fund Equity, at End of Year	$ 5,114,897	$ 2,788,336	$ 7,903,233

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, 2016

Net changes in fund balances - total governmental funds	$	984,889
• Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense:		
Capital outlay purchases		1,990,358
Depreciation		(1,995,948)
• 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.		330,818
• The issuance of long-term debt (e.g., bonds and leases) 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:		
Issuance of debt		(935,000)
Repayments of debt		678,820
• In the Statement of Activities, interest is accrued on outstanding long-term debt, whereas in governmental funds, interest is not reported until due.		(1,659)
• 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.		(555,810)
Change in net position of governmental activities	$	496,468

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, 2016

	Budgeted Amounts			Variance with Final Budget
	Original Budget	Final Budget	Actual Amounts	Positive (Negative)
Revenues and Other Sources:				
Property taxes	$ 9,531,446	$ 9,531,446	$ 9,531,446	$ -
Interest, penalties and other taxes	197,000	197,000	291,509	94,509
Licenses, permits and fees	2,469,525	2,469,525	3,070,798	601,273
Intergovernmental	994,837	994,837	998,882	4,045
Charges for services	604,000	604,000	760,508	156,508
Investment income	10,000	10,000	23,073	13,073
Miscellaneous	18,400	18,400	28,444	10,044
Transfers in	36,000	36,000	46,469	10,469
Use of fund balance	1,200,000	1,200,000	1,200,000	-
Total Revenues and Other Sources	15,061,208	15,061,208	15,951,129	889,921
Expenditures and Other Uses:				
General government	5,831,895	5,831,895	5,473,034	358,861
Public safety	4,576,777	4,576,777	4,336,836	239,941
Highways and streets	1,712,375	1,712,375	1,520,345	192,030
Sanitation	667,314	667,314	750,812	(83,498)
Health	113,946	113,946	112,705	1,241
Welfare	88,040	88,040	55,768	32,272
Culture and recreation	726,449	726,449	716,319	10,130
Conservation	39,747	39,747	37,652	2,095
Debt service	812,365	812,365	802,085	10,280
Capital outlay	299,000	299,000	265,232	33,768
Transfers out	193,300	193,300	193,300	-
Total Expenditures and Other Uses	15,061,208	15,061,208	14,264,088	797,120
Excess (deficiency) of revenues and other sources over expenditures and other uses	$ -	$ -	$ 1,687,041	$ 1,687,041

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, 2016

	Agency Funds
ASSETS	
Cash and short-term investments	$ 922,881
Investments	361,697
Total Assets	$ 1,284,578
LIABILITIES	
Due to General Fund	$ 14,511
Other liabilities:	
Town funds:	
Escrow deposits	648,081
Private trust funds	8,569
School funds:	
Capital reserve funds	526,294
Trust, gift, and scholarship funds	84,866
Impact fees	2,257
Total Liabilities	$ 1,284,578

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 2016, 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*, as is the fiduciary fund financial statement. 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.

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 market 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 estimated fair market 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:

Assets	Years
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.

The Town's fund balance classification policies and procedures are as follows:

1) Nonspendable funds are either unspendable in the current form (i.e., inventory or prepaid items) or can never be spent (i.e., cemetery perpetual care).

2) Restricted funds are used solely for the purpose in which the fund was established. In the case of special revenue funds, these funds are created by statute or otherwise have external constraints on how the funds can be expended.

3) Committed funds are reported and expended as a result of motions passed by the government's highest decision-making authority (i.e., Town Meeting).

4) Assigned funds are used for specific purposes as established by management. These funds, which include general encumbrances, have been assigned for specific goods and services ordered but not yet paid for, or have been designated for a specific future use.

5) Unassigned funds are available to be spent 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.

General Fund	Revenues and Other Financing Sources	Expenditures and Other Financing Uses
Revenues/Expenditures (GAAP Basis)	$ 14,650,251	$ 13,652,066
Other financing sources/uses (GAAP Basis)	46,469	118,300
Subtotal (GAAP Basis)	14,696,720	13,770,366
Adjust tax revenue to accrual basis	62,329	-
Reverse beginning of year appropriation carryforwards from expenditures	-	(238,547)
Add end-of-year appropriation carryforwards from expenditures	-	799,459
Recognize use of fund balance as a funding source	1,200,000	-
Reverse effects of nonbudgeted audit adjustments	(7,657)	(92,190)
Reverse effect of combining capital reserve funds with general fund	(263)	25,000
Budgetary Basis	$ 15,951,129	$ 14,264,088

D. *Deficit Fund Equity*

The following funds reflected deficit balances as of December 31, 2016:

Special Revenue Funds:	
Firearm license fees	$ 6,787
Senior recreation impact fees	8,743
Police/Fire special detail	332
Capital Project Funds:	
Old bridge st. bridge	19,363
	$ 35,225

These deficits will be eliminated through future departmental and intergovernmental revenues 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, 2016, none of the Town's bank balance of $17,776,246, 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, 2016, $173,785 of the Trustees' short-term cash and investment balances totaling $423,785 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, 2016, 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, 2016, 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, 2016, the Town held investments totaling $353,058 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, 2016, the Trustees held investments in various fixed income and equity mutual funds valued at $1,712,484. All of these investment types are exempt from rating disclosures.

C. *Concentration of Credit Risk*

The Town does not have a formal investment policy for concentration of credit risk. At December 31, 2016, 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, 2016, 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, 2016 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, 2016, 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, 2016:

		Fair Value Measurements Using:		
Description		Quoted prices in active markets for identical (Level 1)	Significant observable inputs (Level 2)	Significant unobservable inputs (Level 3)
Investments by fair value level:				
Equity securities:				
Fixed income mutual funds	$ 823	$ 823	$ -	$ -
Equity mutual funds	890	890	-	-
Total	$ 1,713			

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, 2016 consist of the following:

Property taxes		
2016 levy		$ 1,015,374
Unredeemed tax liens		
2015 levy	221,818	
2014 levy	127,529	
		349,347
Tax deeded properties		30,200
Total taxes receivable		$ 1,394,921

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, 2016, the Town owed $10,324,856 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. Allowance for Doubtful Accounts

The receivables reported in the accompanying entity-wide financial statements reflect the following estimated allowances for doubtful accounts:

	Governmental
Property taxes	$ 25,384
Unredeemed tax liens	8,734
Total	$ 34,118

6. Intergovernmental Receivables

This balance represents reimbursements requested from Federal and/or State agencies for expenditures incurred in 2016.

7. Interfund Fund 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, 2016 balances in interfund receivable and payable accounts:

Fund	Due From Other Funds	Due To Other Funds
General Fund	$ 131,287	$ 1,277,100
Nonmajor Governmental Funds:		
Special Revenue Funds:		
Ambulance revolving	205,000	-
PD/FD Special Detail Fund	-	34,710
Park & Recreation Revolving Fund	81,892	-
Firearm License Fees	-	12,031
Drug Forfeiture Fund	-	9,894
Conservation Fund	590,657	-
FEMA Fund	24,371	-
Village Green Tree Fund	549	-
Cable Equipment Fund	12,443	-
Skate Park	46,747	-
Road Study Funds	500	-
Town Grants	17,364	-
Senior Center Impact Fees	-	2,515
Other Fees	-	6
Expendable Trust Funds	17,760	36,000
Capital Project Funds:		
Willow Street Bridge	277,560	-
Old Bridge Street Bridge	-	19,363
Subtotal	1,274,843	114,519
Fiduciary Funds:		
Agency Funds:		
Escrow Deposits	-	14,511
Total	$ 1,406,130	$ 1,406,130

8. Capital Assets

Capital asset activity for the year ended December 31, 2016 was as follows (in thousands):

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities:				
Capital assets, being depreciated:				
Buildings and improvements	$ 10,358	$ -	$ -	$ 10,358
Vehicles, machinery and equipment	6,108	234	(237)	6,105
Infrastructure	61,784	397	-	62,181
Total capital assets, being depreciated	78,250	631	(237)	78,644
Less accumulated depreciation for:				
Buildings and improvements	(2,559)	(259)	-	(2,818)
Vehicles, machinery and equipment	(3,934)	(347)	237	(4,044)
Infrastructure	(49,867)	(1,390)	-	(51,257)
Total accumulated depreciation	(56,360)	(1,996)	237	(58,119)
Total capital assets, being depreciated, net	21,890	(1,365)	-	20,525
Capital assets, not being depreciated:				
Land	7,304	936	(5)	8,235
Construction in progress	107	434	(5)	536
Total capital assets, not being depreciated	7,411	1,370	(10)	8,771
Governmental activities capital assets, net	$ 29,301	$ 5	$ (10)	$ 29,296

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

Governmental Activities:	
General government	$ 94
Public safety	385
Highways and streets*	1,441
Sanitation	9
Culture and recreation	67
Total depreciation expense - governmental activities	$ 1,996

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

9. Deferred Outflows of Resources

Deferred outflows of resources represent the consumption of net assets by the Town that is applicable to future reporting periods. Deferred outflows of resources have a positive effect on net position, similar to assets.

The following is a summary of deferred outflow of resources balances as of December 31, 2016:

	Governmental Activities
Pension related:	
Differences between expected and actual experience	$ 39,192
Net difference between projected and actual earnings on pension plan investment	882,346
Changes in assumptions	1,735,610
Pension contributions subsequent to the measurement date	477,954
Total	$ 3,135,102

10. Accounts Payable and Accrued Liabilities

Accounts payable and accrued liabilities represent 2016 expenditures paid in 2017.

11. 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.

12. Other Liabilities

This balance consists primarily of various employee payroll withholdings.

13. 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, 2016:

Fiscal Year	Capital Leases
2017	$ 294,634
2018	135,428
2019	72,117
2020	72,117
2021	72,117
Thereafter	144,234
Total minimum lease payments	790,647
Less amounts representing interest	73,544
Present Value of Minimum Lease Payments	$ 717,103

14. 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:

Governmental Activities:	Serial Maturities Through	Interest Rate(s) %	Amount Outstanding as of 12/31/16
Municipal complex	08/15/22	4.11%	$ 1,680,000
Conservation land	10/15/23	2.99%	420,000
Conservation land	07/20/26	2.65%	750,000
Total Governmental Activities:			$ 2,850,000

B. *Future Debt Service*

The annual payments to retire all general obligation long-term debt outstanding as of December 31, 2016 are as follows:

Governmental	Principal	Interest	Total
2017	$ 415,000	$ 107,327	$ 522,327
2018	415,000	91,648	506,648
2019	415,000	75,774	490,774
2020	415,000	59,676	474,676
2021	415,000	41,231	456,231
2022 - 2026	775,000	35,989	810,989
Total	$ 2,850,000	$ 411,645	$ 3,261,645

C. *Changes in General Long-Term Liabilities*

During the year ended December 31, 2016, the following changes occurred in long-term liabilities (in thousands):

	Total Balance 1/1/16	Additions	Reductions	Total Balance 12/31/16	Less Current Portion	Equals Long-Term Portion 12/31/16
Governmental Activities						
Bonds payable	$ 2,505	$ 750	$ (405)	$ 2,850	$ (415)	$ 2,435
Other:						
Capital leases	806	185	(274)	717	(271)	446
Compensated absences	504	46	(6)	544	-	544
Net pension liability	10,623	3,480	-	14,103	-	14,103
Total	$ 14,438	$ 4,461	$ (685)	$ 18,214	$ (686)	$ 17,528

15. Deferred Inflows of Resources

Deferred inflows of resources are the acquisition of net assets 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 following is a summary of deferred inflow of resources balances as of December 31, 2016:

	Entity-wide Basis Governmental Activities	Fund Basis Governmental Funds General Fund
Unavailable revenues:		
Committed taxes	$ -	$ 1,281,311
Tax deeded property	-	30,200
Pension related:		
Differences between expected and actual pension experience	178,084	-
Changes in proportion	370,269	-
	$ 548,353	$ 1,311,511

16. Restricted Net Position

The accompanying entity-wide financial statements report restricted net position when external constraints from grantors or contributors are placed on net position.

Permanent fund restricted net position is segregated between nonexpendable and expendable. The nonexpendable portion represents the original restricted principal contribution, and the expendable represents accumulated earnings which are available to be spent based on donor restrictions.

17. 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, 2016:

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, 2016:

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
Nonspendable			
Reserve for fuel inventory	$ 7,585	$ -	$ 7,585
Nonexpendable permanent funds	-	736,317	736,317
Total Nonspendable	7,585	736,317	743,902
Restricted			
Special revenue funds	-	1,602,386	1,602,386
Capital project funds	-	99,850	99,850
Expendable permanent funds	-	107,448	107,448
Total Restricted	-	1,809,684	1,809,684
Committed			
Article carryforwards	548,943	-	548,943
Capital project funds	-	277,560	277,560
Capital reserve funds	112,202	-	112,202
Total Committed	661,145	277,560	938,705
Assigned			
Budgetary encumbrances	255,911	-	255,911
Total Assigned	255,911	-	255,911
Unassigned			
General fund	4,190,256	-	4,190,256
Special revenue fund deficits	-	(35,225)	(35,225)
Total Unassigned	4,190,256	(35,225)	4,155,031
Total Fund Balance	$ 5,114,897	$ 2,788,336	$ 7,903,233

18. 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	$ 4,190,256
Deferred inflows of resources	1,311,511
Tax Rate Setting Balance	$ 5,501,767

19. Subsequent Events

Subsequent to December 31, 2016, the Town has incurred the following additional debt:

	Amount	Interest Rate	Issue Date	Maturity Date
Capital lease	$ 191,275	2.92%	01/20/17	01/20/19

20. 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.

21. 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, 2016.

22. 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 ¼ 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 11.17% to 29.16% of covered compensation. The Town's contribution to NHRS for the year ended December 31, 2016 was $932,876, 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, 2016, the Town reported a liability of $14,102,832 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2016, 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, 2015, the Town's proportion was 0.26814720%.

At the most recent measurement date of June 30, 2016, the Town's proportion was 0.26521070% which was a decrease of (0.00293650)% From its previous year proportion.

For the year ended June 30, 2016, the Town recognized pension expense of $1,449,192. In addition, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 39,192	$ 178,084
Net difference between projected and actual earnings on pension plan investments	882,346	-
Changes in assumptions	1,735,610	-
Changes in proportion	-	370,269
Contributions subsequent to the measurement date	477,954	-
Total	$ 3,135,102	$ 548,353

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 the year ended December 31, 2016. 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:	
2017	$ 858,047
2018	380,093
2019	702,301
2020	615,444
2021	30,864
Total	$ 2,586,749

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	3.25 - 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	4.75%
Emerging int'l equities	7.00	6.25%
Total international equities	20.00	
Core bonds	5.00	0.64%
Short duration	2.00	-0.25%
Global multi-sector fixed income	11.00	1.71%
Absolute return fixed income	7.00	1.08%
Total fixed income	25.00	
Private equity	5.00	6.25%
Private debt	5.00	4.75%
Opportunistic	5.00	3.68%
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:

Fiscal Year Ended	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
June 30, 2016	$ 18,121,178	$ 14,102,832	$ 10,770,250

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.

23. Risk Management

The Town is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the Town carries commercial insurance. There were no significant reductions in insurance coverage from the previous year and have been no material settlements in excess of coverage in any of the past three years.

TOWN OF PELHAM, NEW HAMPSHIRE

SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

REQUIRED SUPPLEMENTARY INFORMATION

DECEMBER 31, 2016
(Unaudited)

	New Hampshire Retirement System				
Fiscal Year	Proportion of the Net Pension Liability	Proportionate Share of the Net Pension Liability	Covered Payroll	Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position Percentage of the Total Pension Liability
June 30, 2016	0.26521070%	$14,102,832	$ 6,899,201	204.41%	58.3%
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
REQUIRED SUPPLEMENTARY INFORMATION
DECEMBER 31, 2016
(Unaudited)

New Hampshire Retirement System

Fiscal Year	Contractually Required Contribution	Contributions in Relation to the Contractually Required Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
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, 2016

	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
ASSETS								
Cash and short-term investments	$ -	$ -	$ -	$ 5,030	$ 5,244	$ 15,796	$ -	$ -
Investments	-	-	-	-	-	-	-	-
Receivables	-	34,378	-	-	-	-	-	-
Due from other funds	205,000	-	81,892	-	-	-	590,657	24,371
Total Assets	$ 205,000	$ 34,378	$ 81,892	$ 5,030	$ 5,244	$ 15,796	$ 590,657	$ 24,371
LIABILITIES AND FUND BALANCE								
Liabilities:								
Accounts payable	$ -	$ -	$ 2,455	$ -	$ -	$ 40	$ 312	$ -
Due to other funds	-	34,710	-	-	12,031	9,894	-	-
Total Liabilities	-	34,710	2,455	-	12,031	9,934	312	-
Fund Balances:								
Nonspendable	-	-	-	-	-	-	-	-
Restricted	205,000	-	79,437	5,030	-	5,862	590,345	24,371
Committed	-	-	-	-	-	-	-	-
Unassigned	-	(332)	-	-	(6,787)	-	-	-
Total Fund Balance	205,000	(332)	79,437	5,030	(6,787)	5,862	590,345	24,371
Total Liabilities and Fund Balance	$ 205,000	$ 34,378	$ 81,892	$ 5,030	$ 5,244	$ 15,796	$ 590,657	$ 24,371

(continued)

TOWN OF PELHAM, NEW HAMPSHIRE

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

DECEMBER 31, 2016

(continued)

	Special Revenue Funds							
	Village Green Tree Fund	Cable Fund	Skate Park Fund	Road Study Funds	Town Grant Funds	Fire Impact Fees	Senior Ctr Impact Fees	Other Fees
ASSETS								
Cash and short-term investments	$ 5,406	$ -	$ -	$ -	$ -	$ -	$ -	$ 88,778
Investments	-	-	-	-	-	-	-	-
Receivables	-	-	-	-	-	-	-	-
Due from other funds	549	12,443	46,747	500	17,364	-	-	-
Total Assets	$ 5,955	$ 12,443	$ 46,747	$ 500	$ 17,364	$ -	$ -	$ 88,778
LIABILITIES AND FUND BALANCE								
Liabilities:								
Accounts payable	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Due to other funds	-	-	-	-	-	-	2,515	6
Total Liabilities	-	-	-	-	-	-	2,515	6
Fund Balances:								
Nonspendable	-	-	-	-	-	-	-	-
Restricted	5,955	12,443	46,747	500	17,364	-	6,228	88,772
Committed	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	(8,743)	-
Total Fund Balance	5,955	12,443	46,747	500	17,364	-	(2,515)	88,772
Total Liabilities and Fund Balance	$ 5,955	$ 12,443	$ 46,747	$ 500	$ 17,364	$ -	$ -	$ 88,778

(continued)

TOWN OF PELHAM, NEW HAMPSHIRE

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

DECEMBER 31, 2016

(continued)

	Special Revenue Funds			Permanent Funds			Total
	Expendable Trust Funds	Subtotals	Capital Project Funds	Cemetery Trust Funds	Library Trust Funds	Subtotals	Nonmajor Governmental Funds
ASSETS							
Cash and short-term investments	$ 9,887	$ 130,141	$ 99,850	$ 13,855	$ 1,809	$ 15,664	$ 245,655
Investments	522,685	522,685	-	703,886	124,215	828,101	1,350,786
Receivables	-	34,378	-	-	-	-	34,378
Due from other funds	17,760	997,283	277,560	-	-	-	1,274,843
Total Assets	$ 550,332	$ 1,684,487	$ 377,410	$ 717,741	$ 126,024	$ 843,765	$ 2,905,662
LIABILITIES AND FUND BALANCE							
Liabilities:							
Accounts payable	$ -	$ 2,807	$ -	$ -	$ -	$ -	$ 2,807
Due to other funds	36,000	95,156	19,363	-	-	-	114,519
Total Liabilities	36,000	97,963	19,363	-	-	-	117,326
Fund Balances:							
Nonspendable	-	-	-	619,456	116,861	736,317	736,317
Restricted	514,332	1,602,386	99,850	98,285	9,163	107,448	1,809,684
Committed	-	-	277,560	-	-	-	277,560
Unassigned	-	(15,862)	(19,363)	-	-	-	(35,225)
Total Fund Balance	514,332	1,586,524	358,047	717,741	126,024	843,765	2,788,336
Total Liabilities and Fund Balance	$ 550,332	$ 1,684,487	$ 377,410	$ 717,741	$ 126,024	$ 843,765	$ 2,905,662

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, 2016

	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	$ -	$ -	$ -	$ -	$ -	$ -	$ 379,312	$ -
Licenses, permits and fees	-	-	-	-	4,015	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	60,000	144,716	399,561	2,005	-	-	-	-
Investment income	-	-	-	-	2	4	-	-
Miscellaneous	-	-	67	11,392	-	-	(2,980)	-
Total Revenues	60,000	144,716	399,628	13,397	4,017	4	376,332	-
Expenditures:								
Current:								
General Government	-	-	-	-	-	-	-	-
Public safety	-	144,716	-	-	3,854	5,515	-	24,436
Highways and streets	-	-	-	-	-	-	-	-
Culture and recreation	-	-	415,603	22,615	-	-	-	-
Conservation	-	-	-	-	-	-	15,092	-
Capital outlay	-	-	-	-	-	-	958,053	-
Total Expenditures	-	144,716	415,603	22,615	3,854	5,515	973,145	24,436
Excess (deficiency) of revenues over expenditures	60,000	-	(15,975)	(9,218)	163	(5,511)	(596,813)	(24,436)
Other Financing Sources (Uses):								
Bond proceeds	-	-	-	-	-	-	750,000	-
Capital lease proceeds	-	-	-	-	-	-	-	-
Transfers in	-	-	-	6,500	-	-	18,300	-
Transfers out	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	6,500	-	-	768,300	-
Change in fund balances	60,000	-	(15,975)	(2,718)	163	(5,511)	171,487	(24,436)
Fund Balances, beginning of year	145,000	(332)	95,412	7,748	(6,950)	11,373	418,858	48,807
Fund Balances, end of year	$ 205,000	$ (332)	$ 79,437	$ 5,030	$ (6,787)	$ 5,862	$ 590,345	$ 24,371

(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, 2016

(continued)

	Special Revenue Funds							
	Village Green Tree Fund	Cable Fund	Skate Park Fund	Road Study Funds	Town Grant Funds	Fire Impact Fees	Senior Ctr Impact Fees	Other Fees
Revenues:								
Interest, penalties and other taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Licenses, permits and fees	-	-	-	-	-	-	24,817	46,193
Intergovernmental	-	-	-	-	158,495	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Investment income	3	-	-	-	-	-	-	123
Miscellaneous	-	-	-	-	-	-	-	-
Total Revenues	3	-	-	-	158,495	-	24,817	46,316
Expenditures:								
Current:								
General Government	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	164,238	-	-	-
Highways and streets	-	-	-	-	-	-	-	-
Culture and recreation	-	10,400	-	-	-	-	97,920	-
Conservation	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total Expenditures	-	10,400	-	-	164,238	-	97,920	-
Excess (deficiency) of revenues over expenditures	3	(10,400)	-	-	(5,743)	-	(73,103)	46,316
Other Financing Sources (Uses):								
Bond proceeds	-	-	-	-	-	-	-	-
Capital lease proceeds	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	(10,469)	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	(10,469)	-	-
Change in fund balances	3	(10,400)	-	-	(5,743)	(10,469)	(73,103)	46,316
Fund Balances, beginning of year	5,952	22,843	46,747	500	23,107	10,469	70,588	42,456
Fund Balances, end of year	$ 5,955	$ 12,443	$ 46,747	$ 500	$ 17,364	$ -	$ (2,515)	$ 88,772

(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, 2016

(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	$ -	$ 379,312	$ -	$ -	$ -	$ -	$ 379,312
Licenses, permits and fees	-	75,025	-	-	-		75,025
Intergovernmental	-	158,495	-	-	-	-	158,495
Charges for services	-	606,282	-	-	-	-	606,282
Investment income	7,000	7,132	-	(1,236)	6,548	5,312	12,444
Miscellaneous	87,179	95,658	-	-	-	-	95,658
Total Revenues	94,179	1,321,904	-	(1,236)	6,548	5,312	1,327,216
Expenditures:							
Current:							
General Government	24,024	24,024	209,533	3,448	-	3,448	237,005
Public safety	-	342,759	-	-	-	-	342,759
Highways and streets	-	-	165,450	-	-	-	165,450
Culture and recreation	311	546,849	-	-	1,650	1,650	548,499
Conservation	8,654	23,746	-	-	-	-	23,746
Capital outlay	-	958,053	-	-	-	-	958,053
Total Expenditures	32,989	1,895,431	374,983	3,448	1,650	5,098	2,275,512
Excess (deficiency) of revenues over expenditures	61,190	(573,527)	(374,983)	(4,684)	4,898	214	(948,296)
Other Financing Sources (Uses):							
Bond proceeds	-	750,000	-	-	-	-	750,000
Capital lease proceeds	-	-	185,000	-	-	-	185,000
Transfers in	100,000	124,800	-	-	-	-	124,800
Transfers out	(36,000)	(46,469)	-	-	(6,500)	(6,500)	(52,969)
Total Other Financing Sources (Uses)	64,000	828,331	185,000	-	(6,500)	(6,500)	1,006,831
Change in fund balances	125,190	254,804	(189,983)	(4,684)	(1,602)	(6,286)	58,535
Fund Balances, beginning of year	389,142	1,331,720	548,030	722,425	127,626	850,051	2,729,801
Fund Balances, end of year	$ 514,332	$ 1,586,524	$ 358,047	$ 717,741	$ 126,024	$ 843,765	$ 2,788,336

See Independent Auditors Report

FINANCE DEPARTMENT

Finance Director:
Dayanand Ramgopaul

Selectmen's Office
6 Village Green
Pelham, NH 03076

Hours: Monday-Friday
8:00 a.m. to 4:00 p.m.

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

Email:
dramgopaul@pelhamweb.com

Town Bookkeeper:
Jean Olsen

Finance Department Consists of:

Accounts Payable
Accounts Receivable
Budgeting
Human Resources
Benefits Administration
Payroll

2017 Town of Pelham Revenues*`

Description	2017 Revenue
Property Tax	36,470,171.00
Land Use	173,129.00
Current Use Interest	5,682.85
Yield Taxes	4,868.60
Property Tax Interest	59,343.78
Tax Coll. Miscellaneous Revenue	27.41
Tax Lien Interest	77,767.84
Pilot Payments	25,113.00
Tax Collector Total	***$ 36,816,103.48***
UCC Filing & Certificates	3,090.00
Motor Vehicles Decal Fees	57,321.00
Town MV Title Fees	7,810.00
Town MV Registration Fees	3,055,827.45
Town Dog License Fees	10,207.00
Dog Fines & Penalties	1,582.00
Civil Forfeiture Fee - Dogs	7,275.00
State Dog License Fees	1,205.50
Animal Control Pop Fee	4,640.00
Dog License Contra	-5,552.50
Boat Taxes	11,243.15
Boat Fee Contra	0
Hunting/Fishing License	821.00
Hunting/Fishing Contra	-644.50
Vital Statistics	8,539.00
Marriage Ceremony	1,500.00
VS - Contra	-1,654.00
Town Clerk - Notary Public Fee	1,905.00
Miscellaneous	1,006.49
Town Clerk Total	***$ 3,166,121.59***
NH Shared Rev/Meal	***$ 681,506.64***
NH Highway Block Grant	***$ 317,974.85***
Conservation Sign Revenue	***$20***
NH/Fed Forest Land Reimbursement	***$33***
PB - Late Fees/Stop Work	528.50
PB-Application Fees	17,964.08
Planning-Copier Fees	1,033.37
Building Permits	81,911.17
Electrical Permits	17,125.00
Well Water Permit	1,025.00
Plumbing Permits	11,250.00
Septic System Permits	8,700.00
Occupancy Permits	250.00
Re-inspection Fees	-775.00
Planning Total	***$ 13,9012.12***
Assessing-Copy Fees	***$ 113.00***

*** THIS REPORT HAS NOT BEEN AUDITED ***

2017 Town of Pelham Revenues* *(cont.)*

Description	2017 Revenue
PD Court Fines	838.73
PD Alarm Permits	65.00
PD Misc. *(inmate phone, etc.)*	275.00
PD Special Details	115,316.24
PD Witness Fees	1,050.37
PD Insurance Fees	812.00
PD Parking Violations	210.00
PD Sex Offender Reg. PD Portion	100.00
PD Total	***$ 118,667.34***
FD Ambulance Fees	395,967.80
FD Miscellaneous	11,065.00
FD Ambulance Billing Fees	-15,872.45
FD Total	***$ 391,160.35***
Cable Income	***$ 269,647.99***
Cemetery - Open & Close	29,900.00
Cemetery - Cremation	10,050.00
Cemetery - Lots	12,520.00
Cemetery - Maintenance Fund	6,530.00
Cemetery - Foot Marker	450.00
Cemetery - Cremation Vault	2,910.00
Cemetery Total	***$ 62,360.00***
Welfare Reimbursements	***$ 1,808.57***
Transfer - Recycle Light Iron	17,722.57
Transfer - Recycling/Aluminum	756.35
Transfer - CFCC/HCFC Disposal	4,300.00
Transfer - TV & Monitors	6,990.00
Transfer - Batteries	2,123.10
Transfer - Clothing	1,940.00
Transfer - Furniture	12,150.00
Transfer Total	***$ 45,982.02***
Sale of Property	0.00
Highway - Plowing Private Roads	26,876.50
Interest Earned - Money Fund	22,116.20
Miscellaneous Revenue	16,002.07
Hawkers & Peddlers	575.00
Other Revenue	25.00
Yield Tax Interest	0.00
Junk License Renewal Fees	75.00
Selectmen Total	***$ 65,669.77***
Total	***$ 42,076,180.72***

*** THIS REPORT HAS NOT BEEN AUDITED**

2017 Town of Pelham Expenses*

Description	2017 Total Expended
Selectmen - Salaries	359,827.29
Selectmen - Supplies	4,835.86
Selectmen - Telephone	3,337.50
Selectmen - Repairs	5,418.33
Selectmen - Rentals	532.16
Selectmen - New Equipment	0
Selectmen – Accounting Software Maintenance	15,502.62
Selectmen - Expenses	91,074.34
Selectmen - Specials	5,699.14
Selectmen Total	***$ 486,227.24***
Bud Committee - Supplies	162.00
Bud Com Total	***$ 162.00***
Trust Fund - Supplies	55.98
Trust Fund - Expense	0.00
Trust Fund Total	***$ 55.98***
Town Clerk - Salaries	199,147.46
Town Clerk - Supplies	19,231.70
Town Clerk - Telephone	90.00
Town Clerk - Rentals	506.16
Town Clerk - Expenses	2,716.01
Town Clerk Total	***$ 221,691.33***
Elections - Salaries	4,239.88
Elections - Supplies	4,494.61
Elections - Expenses	225.00
Elections Total	***$ 8,959.49***
Assessor - Salaries	39,812.00
Assessor - Supplies	2,976.99
Assessor - Telephone	45.00
Assessor - Rentals	506.16
Assessor - Expenses	64,106.54
Assessor - Specials	36,298.60
Assessor Total	***$ 143,745.29***
Treasurer - Salaries	4,740.00
Treasurer - Supplies	384.30
Treasurer - Expense	662.71
Treasurer - Specials	1,515.00
Treasurer Total	***$ 7,302.01***
Legal - Expenses	85,239.86
Legal Total	***$ 85,239.86***

*** THIS REPORT HAS NOT BEEN AUDITED ***

2017 Town of Pelham Expenses* *(cont.)*

Description	2017 Total Expended
Retirement - Expense	1,477,912.76
Retirement Total	***$ 1,477,912.76***
Planning - Salaries	254,999.63
Planning - Supplies	4,906.95
Planning - Telephone	1,264.34
Planning - Gas & Oil	175.47
Planning - Repairs	1,512.16
Planning - Rentals	506.16
Planning - Expenses	24,565.13
Planning - Specials	6,216.85
Planning Total	***$ 294,146.69***
Town Building - Salaries	12,270.00
Town Buildings - Supplies	6,881.09
Town Buildings - Electric	96,123.11
Town Buildings - Phones/Cable	16,328.64
Town Building - Water/Pennichuck	15,487.16
Town Buildings Heat/Pro/Oil	64,313.63
Town Buildings Repairs	67,611.98
Town Buildings New Equip/Tech Plan	104,824.65
Town Buildings Expense/Maintenance	19,543.29
Town Buildings Projects	124,486.59
Town Buildings HVAC/Plumbing Maint.	7,799.50
Town Buildings Elec./Fire Maintenance	13,169.51
Town Buildings Cleaning Maintenance	84,726.00
Town Buildings Landscaping Maintenance	110,358.75
Town Buildings Total	***$ 743,923.90***
Cemetery - Salaries	92,772.87
Cemetery - Supplies	7,983.08
Cemetery - Telephone	2,169.53
Cemetery - Gas & Oil	1,845.62
Cemetery - Repairs	3,214.33
Cemetery - Rentals	3,715.00
Cemetery - New Equip	1,951.05
Cemetery - Expenses	5,015.99
Cemetery - Specials	21,975.00
Cemetery Total	***$ 140,642.47***
Insurance - Expense	1,896,903.92
Insurance Total	***$ 2,173,473.01***

*** THIS REPORT HAS NOT BEEN AUDITED ***

2017 Town of Pelham Expenses* *(cont.)*

Description	2017 Total Expended
Police - Salaries	2,241,315.85
Police - Supplies	34,942.78
Police - Telephone	22,217.10
Police - Gas & Oil	28,166.04
Police - Repairs	78,698.63
Police - Rentals	2,183.11
Police - New Equipment	32,191.58
Police - Expenses	101,219.95
Police Total	***$ 2,540,935.04***
Fire - Salaries	1,472,291.06
Fire - Supplies	48,996.95
Fire - Telephone	20,310.88
Fire - Gas & Oil	11,552.08
Fire - Repairs	117,786.09
Fire - Rentals	66,109.84
Fire - New Equipment	50,149.29
Fire - Expenses	45,255.39
Fire - Specials	10,787.91
Fire Total	***$ 1,843,239.49***
Emergency Mgmt - Repairs	-
Emergency Mgmt - New Equip	-
Emergency Management Total	***-***
Highway - Salaries	490,591.17
Highway - Supplies	243,282.53
Highway - Telephone	4,961.54
Highway - Gas & Oil	33,333.20
Highway - Repairs	30,220.89
Highway - Rentals	258,463.34
Highway - New Equipment	35,992.29
Highway - Expenses	48,075.59
Highway - Specials	305,014.00
Highway Total	***$ 1,449,934.55***
Transfer Station – Salaries	208,123.16
Transfer Station - Supplies	5,103.79
Transfer Station - Telephone	2,112.18
Transfer Station - Gas & Oil	3,807.60
Transfer Station - Repairs	19,653.47
Transfer Station - Rentals	4,446.00
Transfer Station - New Equip	8,544.00
Transfer Station - Expenses	404,605.56
Transfer Total	***$ 656,395.76***

*** THIS REPORT HAS NOT BEEN AUDITED ***

2017 Town of Pelham Expenses* *(cont.)*

Description	2017 Total Expended
Health Officer - Expenses	3,905.00
Health Officer - Specials	37,500.00
Health Officer Total	***$ 41,405.00***
Health Services - Expenses	61,100.00
Health Services Total	***$ 61,100.00***
Human Services - Salaries	12,656.25
Human Services - Expenses	9,130.88
Human Services Total	***$ 21,787.13***
Recreation - Salaries	185,246.98
Recreation - Supplies	6,725.40
Recreation - Telephone	2,560.02
Recreation - Gas & Oil	493.49
Recreation - Repairs	4,009.27
Recreation - Rentals	4,782.34
Recreation - New Equipment	452.94
Recreation - Expenses	24,051.36
Recreation - Specials	0.00
Recreation Total	***$ 228,321.80***
Cable - Salaries	95,068.98
Cable - Supplies	3,636.19
Cable - Telephone	2,848.93
Cable - Repairs	6,844.65
Cable - New Equipment	6,330.94
Cable - Expenses	3,546.34
Cable Total	***$ 118,276.03***
Senior Citizens - Salaries	97,580.47
Senior Citizens - Supplies	821.78
Senior Citizens - Telephone	3,122.98
Senior Citizens - Gas & Oil	2,166.93
Senior Citizens - Repairs	1,613.39
Senior Citizens - Rentals	2,621.20
Senior Citizens - Expenses	5,062.28
Senior Citizens Total	***$ 112,989.03***

*** THIS REPORT HAS NOT BEEN AUDITED ***

2017 Town of Pelham Expenses* *(cont.)*

Description	2017 Total Expended
Library - Salaries	293,628.25
Library - Office Supplies	5,186.60
Library - Telephone	562.40
Library - Repairs	457.61
Library - New Equipment	31,770.00
Library - Expenses	7,786.34
Library - Printed Materials	37,414.73
Library - Program Supplies	12,605.29
Library - Audio/Visual Materials	11,768.78
Library - Program Materials	270.12
Library Total	***$ 401,450.12***
Town Celebrations - Expenses	7,949.75
Town Celebrations Total	***$ 7,949.75***
Conservation Commission - Salaries	85.56
Conservation Commission - Supplies	0.00
Conservation Commission - Expenses	721.77
Conservation Total	***$ 807.33***
Debt Service - Principal	777,318.00
Debt Service - Interest	125,842.97
Interest - TAN Notes	0.00
Debt Total	***$ 903,160.97***
TOTAL EXPENDITURES	***$ 14,171,234.03***

*** THIS REPORT HAS NOT BEEN AUDITED ***

TOWN OF PELHAM
2017 COMPARATIVE BUDGET TO ACTUAL*

DESCRIPTION	BUDGET	EXPENDED
Selectmen	490,287.00	486,227.24
Budget Committee	162.00	0.00
Trustees of the Trust Funds	1,070.00	55.98
Town Clerk/Tax Collector	226,596.00	221,691.33
Elections	10,843.00	8,959.49
Assessor	173,263.00	143,745.29
Treasurer	15,176.00	7,302.32
Legal - Expenses	85,000.00	85,239.86
Retirement - Expense	1,482,840.00	1,477,912.76
Planning Department	301,771.00	294,146.69
Town Buildings	765,354.00	771,060.90
Cemetery Department	144,207.00	140,742.45
Insurance - Expense	2,372,263.00	2,173,473.01
Police Department	2,673,312.00	2,542,591.40
Fire Department	2,069,971.00	1,846,054.21
Emergency Management	8,429.00	0.00
Highway Department	1,495,731.00	1,449,934.55
Transfer Station	721,965.00	656,395.76
Health Officer	45,766.00	41,405.00
Health Services - Expenses	73,500.00	61,100.00
Human Services - Expenses	88,040.00	21,787.13
Parks & Recreation	230,079.00	228,321.80
Cable	120,014.00	118,276.03
Senior Citizens	113,711.00	112,989.03
Public Library	401,507.00	407,585.23
Town Celebrations - Expenses	9,260.00	7,949.75
Conservation Commission	3,747.00	807.33
Debt Service - Principal	779,020.00	777,318.00
Debt Service - Interest	135,519.00	125,842.97
TOTALS	***$ 15,038,403.00***	***$ 14,208,915.51***

*** THIS REPORT HAS NOT BEEN AUDITED ***

New Hampshire
Department of
Revenue Administration

2017
MS-737

Budget of the Town of Pelham

Form Due Date: **20 Days after the Town Meeting**

THIS BUDGET SHALL BE POSTED WITH THE WARRANT
This form was posted with the warrant on: _____

For assistance please contact the NH DRA Municipal and Property Division
P: (603) 230-5090 F: (603) 230-5947 http://www.revenue.nh.gov/mun-prop/

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

Budget Committee Members	
Printed Name	Signature
DAN GUIMOND	
DAVID CATE	
ROBERT SHERMAN	
DARYLE HILLSGROVE	
MICHAEL BILBY	
DAVE CRONIN	
MICHAEL BAILEY	

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

Appropriations

Account Code	Description	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Selectmen's Appropriations Ensuing FY (Recommended)	Selectmen's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
General Government								
0000-0000	Collective Bargaining		$0	$0	$0	$0	$0	$0
4130-4139	Executive	06	$518,484	$456,604	$464,141	$0	$491,519	$0
4140-4149	Election, Registration, and Vital Statistics	06	$251,251	$242,237	$244,064	$0	$237,439	$0
4150-4151	Financial Administration	06	$175,987	$175,250	$188,439	$0	$188,439	$0
4152	Revaluation of Property		$0	$0	$0	$0	$0	$0
4153	Legal Expense	06	$144,000	$68,880	$85,000	$0	$85,000	$0
4155-4159	Personnel Administration	06	$1,452,133	$1,331,995	$1,482,840	$0	$1,482,840	$0
4191-4193	Planning and Zoning	06	$302,430	$296,009	$305,077	$0	$301,771	$0
4194	General Government Buildings	06	$675,983	$832,609	$756,354	$0	$765,354	$0
4195	Cemeteries	06	$143,236	$141,891	$144,207	$0	$144,207	$0
4196	Insurance	06	$2,217,391	$1,896,904	$2,376,728	$0	$2,372,263	$0
4197	Advertising and Regional Association		$0	$0	$0	$0	$0	$0
4199	Other General Government		$0	$0	$0	$0	$0	$0
Public Safety								
4210-4214	Police	06	$2,555,504	$2,491,823	$2,673,312	$0	$2,673,312	$0
4215-4219	Ambulance		$0	$0	$0	$0	$0	$0
4220-4229	Fire	06	$2,012,977	$1,679,995	$2,030,441	$0	$2,069,971	$0
4240-4249	Building Inspection		$0	$0	$0	$0	$0	$0
4290-4298	Emergency Management	06	$8,296	$0	$8,429	$0	$8,429	$0
4299	Other (Including Communications)		$0	$0	$0	$0	$0	$0
Airport/Aviation Center								
4301-4309	Airport Operations		$0	$0	$0	$0	$0	$0
Highways and Streets								
4311	Administration	06	$1,409,354	$1,126,572	$1,492,436	$0	$1,495,731	$0
4312	Highways and Streets		$303,021	$62,296	$0	$0	$0	$0
4313	Bridges		$0	$0	$0	$0	$0	$0
4316	Street Lighting		$0	$0	$0	$0	$0	$0
4319	Other		$0	$0	$0	$0	$0	$0
Sanitation								

4321	Administration		$0	$0	$0	$0	$0	$0
4323	Solid Waste Collection		$250,000	$117,409	$0	$0	$0	$0
4324	Solid Waste Disposal	06	$667,314	$710,467	$659,323	$0	$721,965	$0
4325	Solid Waste Cleanup		$0	$0	$0	$0	$0	$0
4326-4329	Sewage Collection, Disposal and Other		$0	$0	$0	$0	$0	$0
Water Distribution and Treatment								
4331	Administration		$0	$0	$0	$0	$0	$0
4332	Water Services		$0	$0	$0	$0	$0	$0
4335-4339	Water Treatment, Conservation and Other		$0	$0	$0	$0	$0	$0
Electric								
4351-4352	Administration and Generation		$0	$0	$0	$0	$0	$0
4353	Purchase Costs		$0	$0	$0	$0	$0	$0
4354	Electric Equipment Maintenance		$0	$0	$0	$0	$0	$0
4359	Other Electric Costs		$0	$0	$0	$0	$0	$0
Health								
4411	Administration	06	$43,766	$42,525	$45,766	$0	$45,766	$0
4414	Pest Control		$0	$0	$0	$0	$0	$0
4415-4419	Health Agencies, Hospitals, and Other	06	$70,180	$70,180	$73,000	$0	$73,500	$0
Welfare								
4441-4442	Administration and Direct Assistance	06	$88,040	$55,681	$88,040	$0	$88,040	$0
4444	Intergovernmental Welfare Payments		$0	$0	$0	$0	$0	$0
4445-4449	Vendor Payments and Other		$0	$0	$0	$0	$0	$0
Culture and Recreation								
4520-4529	Parks and Recreation	06	$202,948	$195,479	$230,079	$0	$230,079	$0
4550-4559	Library	06	$291,178	$291,178	$327,022	$0	$401,507	$0
4583	Patriotic Purposes	06	$9,452	$7,915	$9,260	$0	$9,260	$0
4589	Other Culture and Recreation	06	$222,871	$211,624	$233,724	$0	$233,725	$0
Conservation and Development								
4611-4612	Administration and Purchasing of Natural Resources	06	$3,747	$1,277	$3,747	$0	$3,747	$0
4619	Other Conservation		$36,000	$12,992	$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
Debt Service								
4711	Long Term Bonds and Notes - Principal	06	$678,875	$673,617	$711,632	$0	$779,020	$0
4721	Long Term Bonds and Notes - Interest	06	$133,490	$128,468	$135,519	$0	$135,519	$0

4723	Tax Anticipation Notes - Interest		$0	$0	$0	$0	$0	$0
4790-4799	Other Debt Service		$0	$0	$0	$0	$0	$0
Capital Outlay								
4901	Land		$0	$0	$0	$0	$0	$0
4902	Machinery, Vehicles, and Equipment		$0	$0	$0	$0	$0	$0
4903	Buildings		$0	$0	$0	$0	$0	$0
4909	Improvements Other than Buildings		$0	$0	$0	$0	$0	$0
Operating Transfers Out								
4912	To Special Revenue Fund		$18,300	$18,300	$0	$0	$0	$0
4913	To Capital Projects Fund		$0	$0	$0	$0	$0	$0
4914A	To Proprietary Fund - Airport		$0	$0	$0	$0	$0	$0
4914E	To Proprietary Fund - Electric		$0	$0	$0	$0	$0	$0
4914S	To Proprietary Fund - Sewer		$0	$0	$0	$0	$0	$0
4914W	To Proprietary Fund - Water		$0	$0	$0	$0	$0	$0
4918	To Non-Expendable Trust Funds		$0	$0	$0	$0	$0	$0
4919	To Agency Funds		$0	$0	$0	$0	$0	$0
Total Proposed Appropriations			**$14,886,208**	**$13,340,177**	**$14,768,580**	**$0**	**$15,038,403**	**$0**

Special Warrant Articles

Account Code	Purpose of Appropriation	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Selectmen's Appropriations Ensuing FY (Recommended)	Selectmen's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
4917	To Health Maintenance Trust Funds		$0	$0	$0	$0	$0	$0
4215-4219	Ambulance	08	$0	$0	$240,000	$0	$240,000	$0
	Purpose: Fire Dept Ambulance Replacement							
4290-4298	Emergency Management	09	$0	$0	$20,000	$0	$20,000	$0
	Purpose: Fire Department Matching Grant Fund							
4312	Highways and Streets	10	$0	$0	$312,575	$0	$312,575	$0
	Purpose: Highway Block Grant							
4611-4612	Administration and Purchasing of Natural Resources	16	$0	$0	$31,800	$0	$31,800	$0
	Purpose: Forestry Maintenance Fund							
4915	To Capital Reserve Fund	11	$0	$0	$100,000	$0	$100,000	$0
	Purpose: Highway Maintenance Facility							
4916	To Expendable Trusts/Fiduciary Funds	07	$0	$0	$50,000	$0	$50,000	$0
	Purpose: Compensated Absence Fund							
Special Articles Recommended			**$0**	**$0**	**$754,375**	**$0**	**$754,375**	**$0**

Individual Warrant Articles

No data exists for this item

Revenues

Account Code	Purpose of Appropriation	Warrant Article #	Actual Revenues Prior Year	Selectmen's Estimated Revenues	Budget Committee's Estimated Revenues
Taxes					
3120	Land Use Change Tax - General Fund	06	$126,511	$62,300	$62,300
3180	Resident Tax		$0	$0	$0
3185	Yield Tax	06	$8,200	$5,000	$5,000
3186	Payment in Lieu of Taxes	06	$0	$26,000	$26,000
3187	Excavation Tax		$0	$0	$0

3189	Other Taxes		$0	$0	$0
3190	Interest and Penalties on Delinquent Taxes	06	$156,823	$100,000	$100,000
9991	Inventory Penalties		$0	$0	$0
Licenses, Permits, and Fees					
3210	Business Licenses and Permits	06	$1,845	$1,000	$1,000
3220	Motor Vehicle Permit Fees	06	$2,921,921	$2,000,000	$2,000,000
3230	Building Permits	06	$109,168	$67,000	$67,000
3290	Other Licenses, Permits, and Fees	06	$38,195	$43,000	$43,000
3311-3319	From Federal Government		$0	$0	$0
State Sources					
3351	Shared Revenues		$678,273	$0	$0
3352	Meals and Rooms Tax Distribution	06	$0	$570,000	$570,000
3353	Highway Block Grant	10	$316,034	$312,575	$312,575
3354	Water Pollution Grant		$258	$0	$0
3355	Housing and Community Development		$0	$0	$0
3356	State and Federal Forest Land Reimbursement		$32	$0	$0
3357	Flood Control Reimbursement		$0	$0	$0
3359	Other (Including Railroad Tax)	06	$0	$500	$500
3379	From Other Governments		$0	$0	$0
Charges for Services					
3401-3406	Income from Departments	06	$1,094,144	$550,000	$550,000
3409	Other Charges	06	$0	$15,000	$15,000
Miscellaneous Revenues					
3501	Sale of Municipal Property	06	$675	$10,000	$10,000
3502	Interest on Investments		$19,591	$0	$0
3503-3509	Other		$2,989	$0	$0
Interfund Operating Transfers In					
3912	From Special Revenue Funds		$0	$0	$0
3913	From Capital Projects Funds		$0	$0	$0
3914A	From Enterprise Funds: Airport (Offset)		$0	$0	$0
3914E	From Enterprise Funds: Electric (Offset)		$0	$0	$0
3914O	From Enterprise Funds: Other (Offset)	08	$0	$240,000	$240,000
3914S	From Enterprise Funds: Sewer (Offset)		$0	$0	$0
3914W	From Enterprise Funds: Water (Offset)		$0	$0	$0
3915	From Capital Reserve Funds		$0	$0	$0

3916	From Trust and Fiduciary Funds		$0	$0	$0
3917	From Conservation Funds	16	$0	$31,800	$31,800
Other Financing Sources					
3934	Proceeds from Long Term Bonds and Notes		$0	$0	$0
9998	Amount Voted from Fund Balance		$0	$0	$0
9999	Fund Balance to Reduce Taxes		$0	$0	$0
Total Estimated Revenues and Credits			**$5,474,659**	**$4,034,175**	**$4,034,175**

Budget Summary

Item	Prior Year Adopted Budget	Selectmen's Recommended Budget	Budget Committee's Recommended Budget
Operating Budget Appropriations Recommended	$14,229,887	$14,768,580	$15,038,403
Special Warrant Articles Recommended	$831,321	$754,375	$754,375
Individual Warrant Articles Recommended	$0	$0	$0
TOTAL Appropriations Recommended	$15,061,208	$15,522,955	$15,792,778
Less: Amount of Estimated Revenues & Credits	$357,321	$4,034,175	$4,034,175
Estimated Amount of Taxes to be Raised	$14,703,887	$11,488,780	$11,758,603

Budget Committee Supplemental Schedule

1. Total Recommended by Budget Committee			**$15,792,778**
Less Exclusions:			
2. Principal: Long-Term Bonds & Notes	**4711**	**$779,020**	$0
3. Interest: Long-Term Bonds & Notes	**4721**	**$135,519**	$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)*			**$15,792,778**
8. 10% of Amount Recommended, Less Exclusions *(Line 7 x 10%)*			$1,579,278

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

Mandatory Water & Waste Treatment Facilities (RSA 32:21):	
12. Amount Recommended (Prior to Meeting)	$0
13. Amount Voted (Voted at Meeting)	$0
14. Amount voted over recommended amount *(Difference of Lines 12 and 13)*	$0

15. Bond Override (RSA 32:18-a), Amount Voted	**$0**

Maximum Allowable Appropriations Voted At Meeting: *(Line 1 + Line 8 + Line 11 + Line 15)*	**$17,372,056**

2017 Summary of Inventory of Valuation* MS-1

New Hampshire
Department of
Revenue Administration

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Pelham
Summary Inventory of Valuation

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

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

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

Assessor
Monica Hurley (Corcoran Consulting Associates)

Municipal Officials		
Name	**Position**	**Signature**
Doug Viger	Chair	
Harold Lynde	ViceChair	
William McDevitt	Member	
Paul Leonard	Member	
S. Amy Spencer	Member	

Preparer		
Name	**Phone**	**Email**
Monica Hurley	603-635-3317	mkchurley@comcast.net

Preparer's Signature

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Land Value Only		Acres	Valuation
1A	Current Use RSA 79-A	3,666.99	$375,080
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	8,321.13	$598,032,280
1G	Commercial/Industrial Land	685.61	$40,329,220
1H	**Total of Taxable Land**	**12,673.73**	**$638,736,580**
1I	Tax Exempt and Non-Taxable Land	3,075.61	$31,162,920

Buildings Value Only		Structures	Valuation
2A	Residential		$965,085,409
2B	Manufactured Housing RSA 674:31		$276,400
2C	Commercial/Industrial		$69,289,291
2D	Discretionary Preservation Easements RSA 79-D		
2E	Taxation of Farm Structures RSA 79-F		
2F	**Total of Taxable Buildings**		**$1,034,651,100**
2G	Tax Exempt and Non-Taxable Buildings		$40,217,900

Utilities & Timber		Valuation
3A	Utilities	$45,969,500
3B	Other Utilities	$0
4	Mature Wood and Timber RSA 79:5	

5	**Valuation before Exemption**	**$1,719,357,180**

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		
10	Non-Utility Water & Air Pollution Control Exemption RSA 72:12-a		
10	Utility Water & Air Polution Control Exemption RSA 72:12-a		
11	**Modified Assessed Value of All Properties**		**$1,719,357,180**

Optional Exemptions		Amount Per	Total Granted	Valuation
12	Blind Exemption RSA 72:37	$15,000	8	$120,000
13	Elderly Exemption RSA 72:39-a,b		35	$3,182,500
14	Deaf Exemption RSA 72:38-b			
15	Disabled Exemption RSA 72:37-b			
16	Wood Heating Energy Systems Exemption RSA 72:70		19	$42,500
17	Solar Energy Systems Exemption RSA 72:62		15	$63,800
18	Wind Powered Energy Systems Exemption RSA 72:66			
19	Additional School Dining/Dorm/Kitchen Exemptions RSA 72:23 IV			
20	**Total Dollar Amount of Exemptions**			**$3,408,800**
21	**Net Valuation**			**$1,715,948,380**
22	**Less Utilities**			**$45,969,500**
23	**Net Valuation without Utilities**			**$1,669,978,880**

New Hampshire
Department of
Revenue Administration

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Utility Value Appraiser
Corcoran Consulting Associates

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

Electric Company Name	Valuation
LIBERTY UTILITIES (GRANITE STATE ELECTRIC) CORP	$10,500,000
NEW ENGLAND HYDRO TRANSMISSION CORP	$954,900
NEW ENGLAND POWER COMPANY	$4,919,400
PSNH DBA EVERSOURCE ENERGY	$767,300
	$17,141,600

Gas Company Name	Valuation
TENNESSEE GAS PIPELINE COMPANY	$23,978,800
	$23,978,800

Water Company Name	Valuation
PENNICHUCK EAST UTILITY INC	$4,849,100
	$4,849,100

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Veteran's Tax Credits	Limits	Number	Est. Tax Credits
Veterans' Tax Credit RSA 72:28	$500	436	$217,916
Surviving Spouse RSA 72:29-a			
Tax Credit for Service-Connected Total Disability RSA 72:35	$2,000	17	$34,000
All Veterans Tax Credit RSA 72:28-b	$500	13	$6,500
		466	**$258,416**

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	1
80+	2

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	4	$50,000	$200,000	$200,000
75-79	5	$85,000	$425,000	$382,500
80+	26	$100,000	$2,600,000	$2,600,000
	35		**$3,225,000**	**$3,182,500**

Income Limits	
Single	$25,000
Married	$37,000

Asset Limits	
Single	$80,000
Married	$80,000

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

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Current Use RSA 79-A	Total Acres	Valuation
Farm Land	601.41	$222,388
Forest Land	1,897.14	$128,898
Forest Land with Documented Stewardship	170.83	$6,144
Unproductive Land	258.51	$4,566
Wet Land	739.10	$13,084
	3,666.99	**$375,080**

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:**	36.72
Total Number of Owners in Current Use	**Owners:**	171
Total Number of Parcels in Current Use	**Parcels:**	263

Land Use Change Tax				
Gross Monies Received for Calendar Year				$384,550
Conservation Allocation	**Percentage:**	0.00%	**Dollar Amount:**	$288,413
Monies to Conservation Fund				$288,413
Monies to General Fund				$96,137

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

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

New Hampshire
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Discretionary Easements RSA 79-C	Acres	Owners	Assessed 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

This municipality has no Discretionary Preservation Easements.

Tax Increment Financing District	Date	Original	Unretained	Retained	Current

This municipality has no TIF districts.

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

Payments in Lieu of Tax from Renewable Generation Facilities (RSA 72:74)	Amount

This municipality has not adopted RSA 72:74 or has no applicable PILT sources.

Other Sources of Payments in Lieu of Taxes (MS-434 Account 3186)	Amount
MAHLEP	$28,705
	$28,705

2017 TOWN OF PELHAM – TAX RATE CALCULATION

New Hampshire
Department of
Revenue
Administration

2017
$21.45

Tax Rate Breakdown
Pelham

Municipal Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Municipal	$10,108,172	$1,715,948,380	**$5.89**
County	$2,076,033	$1,715,948,380	**$1.21**
Local Education	$20,880,721	$1,715,948,380	**$12.17**
State Education	$3,641,954	$1,669,978,880	**$2.18**
Total	**$36,706,880**		**$21.45**

Village Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Total			

Tax Commitment Calculation	
Total Municipal Tax Effort	$36,706,880
War Service Credits	($258,416)
Village District Tax Effort	
Total Property Tax Commitment	$36,448,464

10/25/2017

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

2017 TOWN OF PELHAM – TAX RATE CALCULATION *(page 2)*

Appropriations and Revenues

Municipal Accounting Overview

Description	Appropriation	Revenue
Total Appropriation	$15,792,778	
Net Revenues (Not Including Fund Balance)		($4,510,950)
Fund Balance Voted Surplus		$0
Fund Balance to Reduce Taxes		($1,500,000)
War Service Credits	$258,416	
Special Adjustment	$0	
Actual Overlay Used	$67,928	
Net Required Local Tax Effort	**$10,108,172**	

County Apportionment

Description	Appropriation	Revenue
Net County Apportionment	$2,076,033	
Net Required County Tax Effort	**$2,076,033**	

Education

Description	Appropriation	Revenue
Net Local School Appropriations	$28,708,754	
Net Cooperative School Appropriations		
Net Education Grant		($4,186,079)
Locally Retained State Education Tax		($3,641,954)
Net Required Local Education Tax Effort	**$20,880,721**	
State Education Tax	$3,641,954	
State Education Tax Not Retained	$0	
Net Required State Education Tax Effort	**$3,641,954**	

Valuation

Municipal (MS-1)

Description	Current Year	Prior Year
Total Assessment Valuation with Utilities	$1,715,948,380	$1,673,147,442
Total Assessment Valuation without Utilities	$1,669,978,880	$1,624,537,642

Village (MS-1V)

Description	Current Year

2017 TOWN OF PELHAM – TAX RATE CALCULATION *(page 3)*

Pelham

Tax Commitment Verification

2017 Tax Commitment Verification - RSA 76:10 II

Description	Amount
Total Property Tax Commitment	$36,448,464
1/2% Amount	$182,242
Acceptable High	$36,630,706
Acceptable Low	$36,266,222

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	$36,448,472.00
Less amount for any applicable Tax Increment Financing Districts (TIF)	
Net amount after TIF adjustment	

Under penalties of perjury, I verify the amount above was the 2017 commitment amount on the property tax warrant.

Tax Collector/Deputy Signature: Dorothy A. Marsden **Date:** 11/01/2017

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 2017 Tax Rate	$21.45	$10.73

Associated Villages

No associated Villages to report

2017 TOWN OF PELHAM – TAX RATE CALCULATION *(page 4)*

Fund Balance Retention

Enterprise Funds and Current Year Bonds	**$0**
General Fund Operating Expenses	**$42,391,486**
Final Overlay	**$67,928**

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.*

2017 Fund Balance Retention Guidelines: Pelham

Description	Amount
Current Amount Retained (9.44%)	**$4,001,767**
17% Retained *(Maximum Recommended)*	$7,206,553
10% Retained	$4,239,149
8% Retained	$3,391,319
5% Retained *(Minimum Recommended)*	$2,119,574

2017 RSA 198:4-b II School Fund Balance Retention Guidelines: Pelham

If a school district has adopted RSA 198:4-b II by a vote of the legislative body, the school district may retain year-end unassigned general funds in an amount not to exceed,in any fiscal year, 2.5 percent of the current fiscal year's net assessment pursuant to RSA 198:5, for the purpose of having funds on hand to use as a revenue source for emergency expenditures and overexpenditures under RSA 32:11, or to be used as a revenue source to reduce the tax rate. This retained fund balance is not cumulative. The maximum allowed fund balance retention has been calculated as:

	Net Assessment	2.5% of Net Assessment
Local School	$24,522,675	$613,067

Pelham Tax Rate History*

INDIVIDUAL TAX RATES							
Year	Total Tax Rate	Town Tax Rate	School Tax Rate	County Tax Rate	State Tax Rate	Full Value Tax Rate[1]	Valuation Per $1.00 of Tax Rate[2]
2006	13.99	3.24	7.74	0.93	2.08	13.99	1,691,942
2007	15.81	3.89	8.85	0.96	2.11	16.52	1,711,489
2008	17.35	4.46	9.46	1.07	2.36	16.84	1,547,317
2009	19.57	5.44	10.46	1.17	2.50	19.02	1,415,578
2010	19.53	6.06	9.86	1.12	2.49	19.42	1,427,944
2011	21.41	6.38	11.37	1.16	2.50	20.90	1,376,695
2012	24.40	7.49	13.26	1.16	2.49	24.64	1,383,822
2013	22.87	6.48	12.71	1.21	2.47	22.41	1,399,678
2014	22.87	6.91	12.29	1.24	2.43	22.02	1,426,315
2015	23.26	6.90	12.65	1.29	2.42	22.40	1,444,621
2016	20.95	6.02	11.62	1.23	2.08	20.17	
2017	21.45	5.89	12.17	1.21	2.18	20.38	1,715,948

How does Pelham compare with other towns in NH?

In 2017 the Town was ranked 99th lowest out of 257 communities

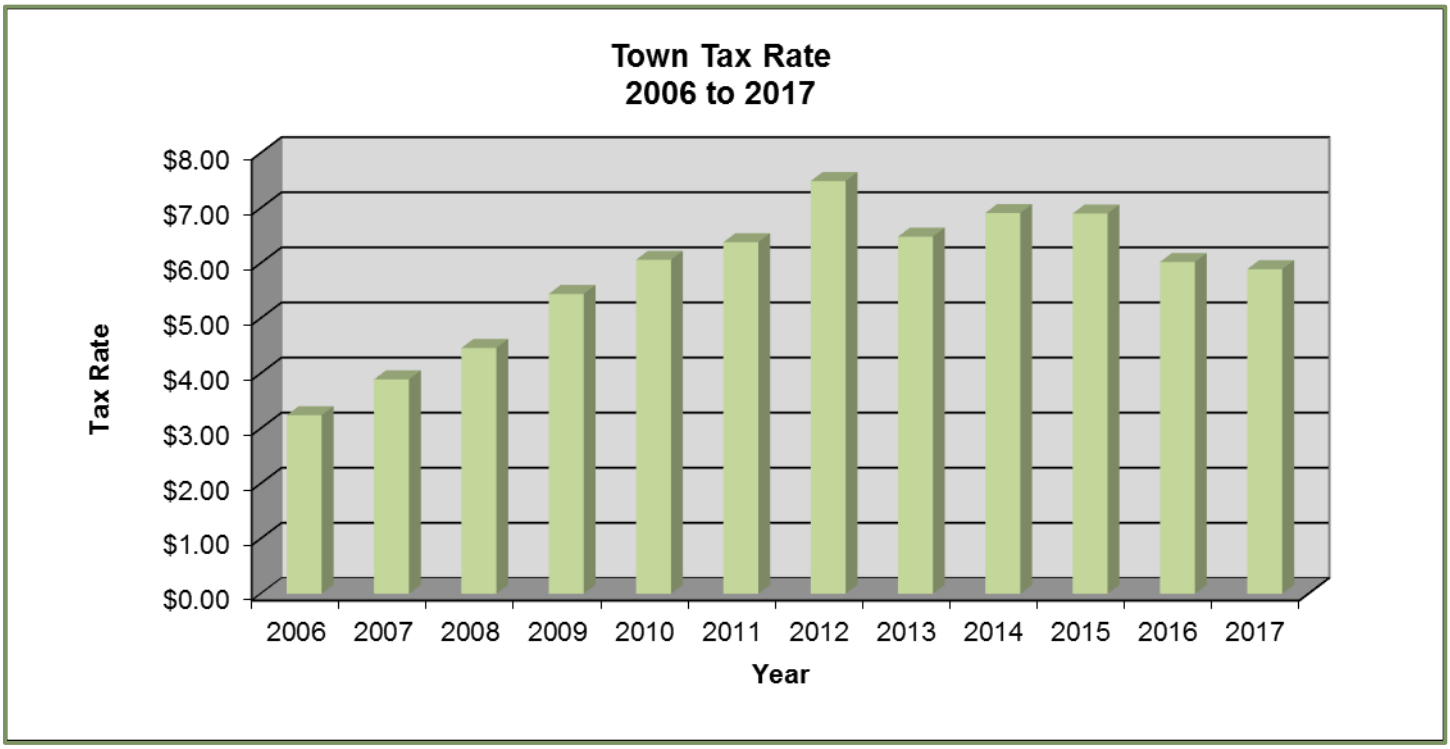
Notes:

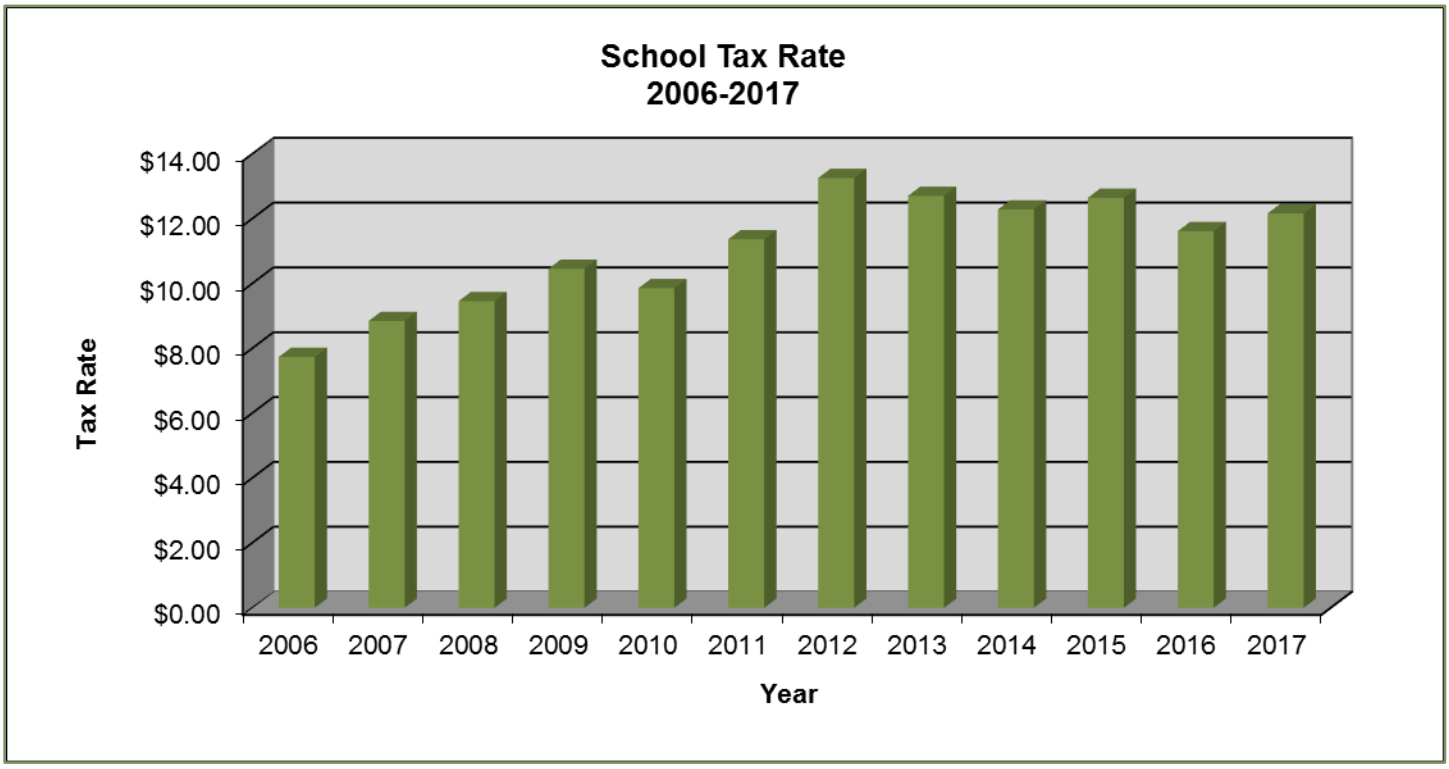
1) This is estimated tax rate established by the State Department of Revenue Administration as if the Town were assessed at 95% of its full value

2) Town assessed valuation (1,715,948,380)

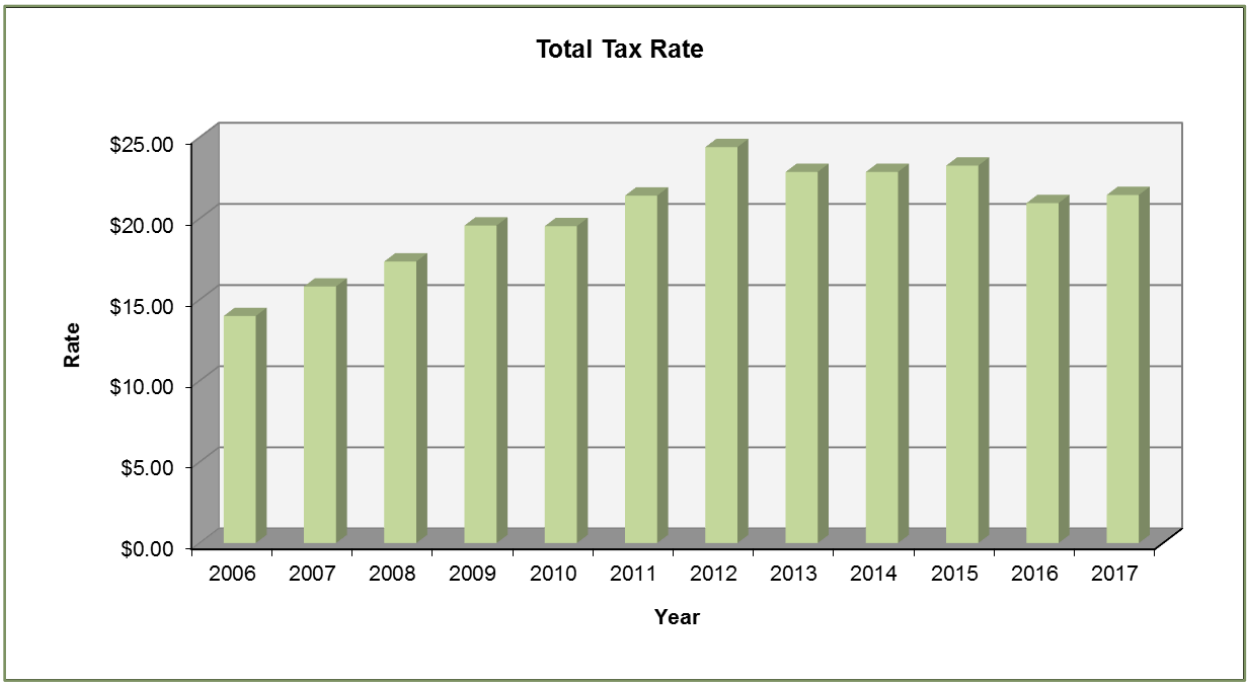
*** THIS REPORT HAS NOT BEEN AUDITED ***

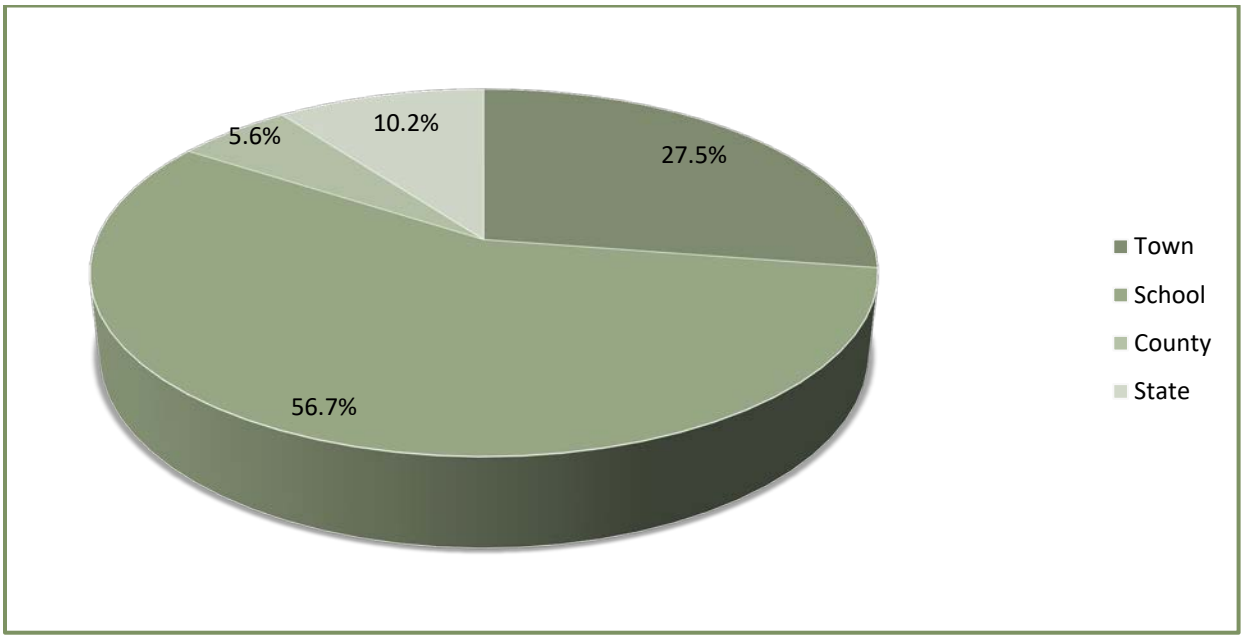
TAX RATE COMPARISON
2006-2017





TAX RATE COMPARISON
2006-2017





2017 Pelham, NH Schedule of Property-Buildings *

Property Name	*Street Address*
2013 Cemetery Building	68 Old Bridge Street
Bath House - PVMP	Mammoth Road
Boy Scout Lodge	Keyes Hill Road
Cemetery Storage Building	Old Bridge Street North
Cemetery Garage	Mammoth 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
Main Lodge PVMP	Mammoth Road
Mobile Office	31 Newcomb Field Parkway
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	7 Blacksmith Lane
Transfer Station	71 Newcomb Field Parkway

THIS REPORT HAS NOT BEEN AUDITED

Pelham NH Schedule of Property – Roads*

Road	Length	Road	Length
Acorn Lane-now Old Bridge St.	0.130	Cardinal Drive	0.150
Albert Street	0.300	Carlisle Lane	0.100
Alexandra Drive	0.320	Carol Drive	0.160
Andrea Lane	0.200	Carriage Drive	0.100
Angus Way	0.168	Castle Hill Road	0.600
Appaloosa Avenue	0.420	Chagnon Lane	0.530
Applewood Road	0.450	Christopher Lane	0.260
Arlene Drive	1.125	Clark Circle	0.700
Armand Drive	0.220	Claudine Drive	0.170
Atwood Road	0.800	Clearview Avenue	0.080
Atwood Rd. Ext.-now Peaceful	0.100	Clement Road	0.200
Autumn Street	0.221	Clydesdale Avenue	0.420
Balcom Road	0.940	Coburn Avenue	0.220
Bedard Avenue	0.100	Colby Drive	0.080
Beacon Hill Road	0.430	Colonial Drive	0.300
Bear Hill Road	0.250	Collins Way	0.200
Belvina Circle	0.140	Common Street	0.050
Benoit Avenue	0.524	Corey Drive	0.146
Berkeley Street	0.170	Cote Drive	0.140
Birch Lane	0.670	Countryside Drive	0.292
Blacksmith Road	0.150	Cranberry Lane	0.160
Blackston Circle	0.380	Cresent Circle	0.410
Blue Jay Avenue	0.150	Currier Road	1.360
Blueberry Circle	0.800	Dale Avenue	0.150
Boulder Lane	0.149	Daniel Drive	0.090
Bowley Drive	0.140	David Drive	0.310
Bowman Lane	0.230	Davis Way	0.015
Brandy Lane	0.613	Debbie Drive	0.740
Brett Circle	0.206	Deer Hill Circle	0.400
Brookview Drive	0.860	Diamond Hill Road	0.290
Brown Avenue	0.162	Dick Tracy Lane	0.260
Burns Road	0.850	Dodge Road	0.314
Bush Hill Road	1.930	Dogwood Circle	0.440
Butternut Drive	0.160	Doris Avenue	0.140
Campbell Road	0.150	Doreen Drive	0.150
Cara Lane	0.200	Dutton Road	2.450

THIS REPORT HAS NOT BEEN AUDITED

Pelham NH Schedule of Property – Roads* *(cont.)*

Road	Length	Road	Length
Economou Avenue	0.200	Hinds Lane	0.800
Eddy Lane	0.120	Hillcrest Lane	0.450
Edwards Drive	0.140	Hobbs Road	1.240
Ellsworth Drive	0.100	Holstein Drive	0.400
Fair View Drive	0.170	Homestead Road	0.320
Falcon Drive	0.200	Honey Lane	0.231
Field Drive	0.100	Hutchinson Bridge Road	0.160
Fineview Circle	0.100	Independence Drive	0.280
Fletcher Drive	0.500	Indian Valley Road	0.250
Foreman Lane	0.100	Industrial Park Drive	0.300
Gala Court	0.100	Inwood Circle	0.120
Garland Drive	0.950	Iris Avenue	0.070
Garland Lane-now Pasture Lane	0.180	Island Pond Road	0.300
Gaudet Lane	0.222	Ivers Grove Lane	0.100
Gauthier Way	0.100	Jefferson Avenue	0.130
Gibson Road	0.200	Jennifer Drive	0.279
Gladys Street	0.130	Jeremy Hill Road	2.050
Glenside Drive	0.200	Jericho Road	1.540
Golden Brook Drive	0.100	Jonathon Road	0.450
Gordon Avenue	0.610	Jones Farm Road	0.225
Grandview Road	0.270	Kathleen Lane	0.031
Granite Drive	0.100	Katie Lane	0.265
Greeley Rd.-now Wyndridge Cir.	0.320	Kennedy Drive	0.460
Green Meadow Drive	0.570	Kinnal Avenue	0.200
Greenwood Terrace	0.150	Koper Lane	0.792
Gumpus Hill Road	0.300	Kosik Terrace	0.100
Hancock Lane	0.200	Lane Road	0.780
Harley Road	0.235	Lannan Drive	0.400
Hayden Road	0.750	Lawrence Corner Road	0.550
Hearthstone Road	0.560	LeBlanc Road	0.340
Heather Lee Lane	0.400	Ledge Road	1.440
Hemlock Drive	0.100	Lemire Drive	0.180
Heritage Road	0.280	Leonard Drive	0.770
Herrick Circle	0.288	Lincoln Street	0.360
Hickory Hill Road	0.361	Linda Avenue	0.090
Highland Avenue	0.240	Lisa Terrace	0.160

THIS REPORT HAS NOT BEEN AUDITED

Pelham NH Schedule of Property – Roads *(cont.)*

Road	Length	Road	Length
Litchfield Circle	0.510	Nashua Road	1.500
Longview Circle	1.220	Nature's Way	0.200
Loretta Avenue	0.420	Nickolas Lane	0.294
Lori Lane	0.104	Noela Avenue	0.140
Luann Lane	0.470	Oak Hill Road	0.410
Lucy Avenue	0.360	Old Bridge Street	0.550
Lyons Way	0.111	Old County Road	0.400
Madison Avenue	0.090	Old Lawrence Rd.-now Briarwood	0.597
Magnolia Drive	0.312	Orchard Lane	0.260
Main Street	0.880	Overlook Drive	0.200
Maple Drive	0.210	Partridge Lane	0.100
Marie Avenue	0.254	Patriot Drive	1.129
Marsh Road	2.530	Peabody Lane	0.250
Matthew Drive	0.096	Pelham Road	0.400
May Lane	0.276	Pete's Way	0.167
Mayflower Lane	0.100	Pheasant Lane	0.100
McGrath Road	0.550	Pineridge Road	0.250
McLain Drive	0.150	Pinewood Circle	0.380
Meadow Lane	0.180	Plower Road	0.300
Meagan Circle	0.127	Ponderosa Drive	0.210
Melissa Circle	0.165	Pondview Drive	0.196
Melody Lane	0.630	Poplar Hill Road	0.400
Mercury Lane	0.230	Primrose Lane	0.300
Michelle Avenue	0.401	Priscilla Way	0.391
Millstone Road	0.170	Pulpit Rock Road	0.770
Misty Lane	0.600	Quail Run Road	0.200
Moekle Road	0.550	Radcliff Drive	0.150
Monticello Drive	0.300	Regis Drive	0.260
Monument Hill Road	0.400	Renee Lane	0.100
Moonshadow Drive	0.300	River Bend Drive	0.100
Morgan Avenue	0.920	Rita Avenue	0.150
Mossey Lane	0.100	Robert Street	0.060
Mount Vernon Drive	0.400	Robinson Road	0.600
Mountain View Road	0.100	Rocky Hill Road	0.130
Mulberry Lane	0.650	Russell Drive	0.340
Nancy Avenue	0.500	Sandy Circle	0.220

THIS REPORT HAS NOT BEEN AUDITED

Pelham NH Schedule of Property – Roads *(cont.)*

Road	Length	Road	Length
Sawmill Road	0.660	Velma Circle	0.208
Scenic View	0.340	Victoria Circle	0.230
Scotland Avenue	0.180	Vista Drive	0.100
Shannon Circle	0.381	Washington Street	0.500
Shelly Drive	0.300	Webster Avenue	1.050
Shepard Road	0.830	Wellsley Drive	0.460
Short Road	0.200	Willshire Lane	0.400
Simpson Mill Road	1.450	West Street	0.100
Simpson Road	1.440	Westfall Rd. S-now Turtle Crossing	0.317
Sky View Road	0.530	Westfall Rd. N-now Westfall Rd.	0.600
Slaven Drive	0.150	Velma Circle	0.208
Spruce Street	0.180	Westview Terrace	0.190
St. Margaret Drive	0.450	Wheaten Drive	0.280
Stephanie Drive	0.200	William Drive	0.340
Stevens Road	0.320	Willow Street	0.830
Stonepost Road	0.400	Willshire Lane	0.400
Slaven Drive Extension	0.250	Woeckle Circle	0.230
Spaulding Hill Road	0.660	Woodbury Avenue	0.150
Spring Street	1.094	Woodlawn Road	0.341
Squire Drive	0.200	Wyndridge Road	0.562
Sunrise Drive	0.080	Youngs Crossing Road	0.380
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		

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Town of Pelham – 2017 Town Employee Wages

- Important Note Regarding Overtime & 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 Dept. may be paid for "Details". These are performed for third parties. These are fully reimbursed to the town although the offsetting revenue does not appear here. "Special 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 – 2017 Town Employee Wages*

Employee Name	Regular Wages	OT/Special Wages	Details	Total Wages
Anderson, Donald R	312.00			312.00
Anderson, Joshua A	1,436.50			1,436.50
Annal, Valerie M	2,430.00			2,430.00
Atwood, Gregory P	71,772.21	12,089.35	135.00	83,996.56
Avery Jr, David	4,417.51			4,417.51
Babb, Troy M	54,962.63	8,492.10	225.00	63,679.73
Baisley, Elise K	27.00			27.00
Baisley, Manny T	2,497.50			2,497.50
Banfield, Jeffrey S	38,051.56	7,356.20		45,407.76
Barbato, Brian E	75,824.97	37,165.45	12,150.00	125,140.42
Barrett, Ralph R	49,130.33	6,832.13		55,962.46
Beauregard, Robert Q	2,081.50			2,081.50
Becker, Jenya V	1,984.50			1,984.50
Bedard, Jeremy J	41,945.69	7,991.40		49,937.09
Beecher, Justin D002-	3,366.00			3,366.00
Belcher, Stephen J	47,571.27	3,617.54		51,188.81
Bellahrossi, Ryan J	261.00			261.00
Bettencourt, Justin S	940.50			940.50
Binette, Melissa J	28,149.68	31.50		28,181.18
Binette, Nathan M	1,002.00			1,002.00
Bonnell, Brandon G	43,190.00	1,050.95		44,240.95
Bordeleau, Krista D	13,761.75			13,761.75
Bordeleau, Olivia C	6,595.38			6,595.38
Boucher, Susan D	10,901.73			10,901.73
Bowlan, Nathan W	18.00			18.00
Branco, Domenic L	1,948.50			1,948.50
Bridge, Nicholas J	619.26			619.26
Brown, Victor K	360.00			360.00
Buckley, Shawn	54,785.88	10,974.54		65,760.42
Bullock, Anthony S	54,338.26	10,859.75		65,198.01
Burns, Catherine A	4,162.25			4,162.25
Campbell, Brian R	57,897.57	18,994.53		76,892.10
Caprigno, Allison D	54,599.92	16,995.83	5,017.50	76,613.25
Carr, Kathleen A	52,817.03	3,927.31		56,744.34
Carroll, Brendan T	71,210.15			71,210.15
Carter, Mark J	12,500.00			12,500.00
Chase, Glen E	75,828.61	23,852.91	5,535.00	105,216.52

THIS REPORT HAS NOT BEEN AUDITED

Town of Pelham – 2017 Town Employee Wages* *(Cont.)*

Employee Name	Regular Wages	OT/Special Wages	Details	Total Wages
Choate, David J	49,075.37	7,192.07		56,267.44
Classon, Emily E	5,779.38			5,779.38
Combs, Nyria M	630.00			630.00
Connolly, Jamie E	44,685.16	12,283.26		56,968.42
Costa, Joseph B	4,742.50			4,742.50
Costello II, Michael E	8,275.00			8,275.00
Coughlin, Sean E	260.00			260.00
Cunio, Kimberly J	58,453.14	22,141.34		80,594.48
Cunningham, Sean D	33,475.22	5,987.14		39,462.36
Currier, Philip	600.00			600.00
Cvinar, Allison N	1,971.00			1,971.00
Davis, Anastasia M	8,638.29			8,638.29
Davis, Joan B	3,846.00			3,846.00
Day, Rachel E	788.00			788.00
Day, Nicholas P	225.00			225.00
De Azevedo, Victor Hugo G	1,831.50			1,831.50
DeRoche, David G	68,794.70	16,913.99	4,611.60	90,320.29
Deacon, Alexander M	1,471.00			1,471.00
DeMelo, Siera A	27.00			27.00
Desmarais, Andrew J	1,350.00			1,350.00
Desmarais, Joey E	2,020.50			2,020.50
Dobbie, Sharon M	752.00			752.00
Doherty, Linda T	17,068.32			17,068.32
Donovan, Ryan J	67,833.11	21,267.57	6,727.50	95,828.18
Drolet, Jack A	3,157.00			3,157.00
Drolet, Matthew G	2,712.00			2,712.00
Duffy, Connor P	207.00			207.00
Dufresne, Sandra T	45,465.80	2.06		45,467.86
Duragano, Michael D	957.50			957.50
Eagen, Samantha M	2,002.50			2,002.50
Earle, Hannah C	9,621.00			9,621.00
Eaves, Brenda A	2,475.00			2,475.00
Edwards, Glennie M	15,192.20			15,192.20
Fancher, Mark R	7,770.90			7,770.90
Farris, Alivia A	1,335.00			1,335.00
Farris, Joseph C	27.00			27.00
Farwell, Daniel M	62,535.44	15,949.11	180.00	78,664.55

THIS REPORT HAS NOT BEEN AUDITED

Town of Pelham – 2017 Town Employee Wages* *(Cont.)*

Employee Name	Regular Wages	OT/Special Wages	Details	Total Wages
Fehmel, Erik J	4,886.54			4,886.54
Ferreira Jr, Francis M	97,211.96	20,392.95		117,604.91
Ferreira, Kody S	31,313.64	4,648.74		35,962.38
Finn, Irja	56,538.56			56,538.56
Fisher, Paul D	56,176.34	21,748.50		77,924.84
Flint, Winifred	53,269.28			53,269.28
Fournier, Rachel M	3,143.00			3,143.00
Gaffney, Elizabeth R	1,989.00			1,989.00
Gagnon, Abigail W	982.50			982.50
Gagnon, Trevor D	642.00			642.00
Galgay, Jordyn H	18.00			18.00
Gleason Jr, Thomas H	183.48			183.48
Goolishian, Nicole E	13,856.42			13,856.42
Gowan, Scott J	96,951.77			96,951.77
Granfield, John J	165.00			165.00
Greenwood, James B	53,733.72			53,733.72
Grenda, Marilyn F	7,720.75			7,720.75
Grinley, Jeffrey B	52,514.04	23,016.04		75,530.08
Hall, Lauren H	4,264.00			4,264.00
Hall, Renee M	3,090.00			3,090.00
Halliday, Cody D	14,596.65	553.50	607.50	15,757.65
Halpin, Joseph M	1,035.00			1,035.00
Halpin, Katie	3,402.00			3,402.00
Hamilton, Shaun P	4,156.14			4,156.14
Hammar, Mary E	61.80			61.80
Haskins, Evan T	90.00			90.00
Haskins, Owen T	90.00			90.00
Hein, Gregory M	2,707.50			2,707.50
Higgins, Valerie E	7,288.88			7,288.88
Hodge Jr, John W	60,465.30	2,239.37		62,704.67
Hodge, Anthony J	2,461.50			2,461.50
Hoey, Ian P	501.00			501.00
Hoffman, Craig	57,206.00	11,965.95		69,171.95
Hoffman, James B	51,870.71	9,663.71		61,534.42
Hogan, Laurie A	600.00			600.00
Holdsworth, Dawn M	12,543.75			12,543.75
Horne, Robert D	71,971.43	27,153.94		99,125.37

THIS REPORT HAS NOT BEEN AUDITED

Town of Pelham – 2017 Town Employee Wages* *(Cont.)*

Employee Name	Regular Wages	OT/Special Wages	Details	Total Wages
Beauregaurd, Jennifer	55,289.52	2,392.84		57,682.36
Howard, Emma M	1,215.00			1,215.00
Huertas, Jaime	60,538.75	28,817.03	34,974.09	124,329.87
Hurd, Diane L	57,723.92	1,401.01		59,124.93
Hurd, Megan M	2,310.00			2,310.00
Hurd, Nicholas W	3,178.00			3,178.00
Ignatowicz, John W	68,621.07	16,532.97	180.00	85,334.04
Isabelle, Jocelyn M	48.00			48.00
Isabelle, Jordyn M	3,216.00			3,216.00
Janak, Alyssa R	720.00			720.00
Jenkins, Christopher M	3,014.30			3,014.30
Johnson, Andrew B	2,370.00			2,370.00
Johnson, Brian R	74,567.22			74,567.22
Johnson, James M	22,345.35	24.23		22,369.58
Johnson, Kellyn R	429.75			429.75
Johnstone, David R	55,254.48	9,240.63		64,495.11
Joncas, Ethan T	27.00			27.00
Jones, Matthew C	27.00			27.00
Jones, Zachary S	18.00			18.00
Kania, Kathryn R	22,076.88			22,076.88
Kasiske, Michael J	64,823.42	22,922.58	24,727.50	112,473.50
Kayo, Jeffrey W	1,170.00			1,170.00
Keenliside, Matthew P	76,628.95	20,062.20	1,440.00	98,131.15
Kelly, Brian M	74,825.57	6,284.91	405.00	81,515.48
Kosik, Walter J	7,645.26			7,645.26
Kuilan, Jeremy M	270.00			270.00
Lachapelle, Nicholas G	2,025.00			2,025.00
Landry, Alyson M	189.00			189.00
Landry, Sara E	53,610.40			53,610.40
Larson, Benjamin W	373.50			373.50
Larson, Tyler J	2,517.51			2,517.51
Law, Jonathan P	15,411.24			15,411.24
LeMasurier, Noelle M	52,162.76	14,194.32		66,357.08
Leischner, Paul G	36,462.62			36,462.62
Leonard, Paul	900.00			900.00
Leuteritz, Robyn B	571.50			571.50
Lingley, Celia M	54,681.76	1,325.73		56,007.49

THIS REPORT HAS NOT BEEN AUDITED

Town of Pelham – 2017 Town Employee Wages* *(Cont.)*

Employee Name	Regular Wages	OT/Special Wages	Details	Total Wages
Lloyd, Trevor P	2,037.75			2,037.75
Locke, James M	68,879.72	8,340.46	4,950.00	82,170.18
Lodge, William C	8,457.75			8,457.75
Long, Robert W	45,892.58	2,556.04		48,448.62
Lozowski, John P	25,201.02			25,201.02
Lyman, Olivia C	1,455.00			1,455.00
Lynde, Harold V	900.00			900.00
Mackay, Karen S	210.60			210.60
Mahoney, Landra L	1,425.00			1,425.00
Malloy, Regina M	40,889.62	260.75		41,150.37
Mannion, Dennis J	2,292.50		46,338.75	48,631.25
Marcus, Tracey	3,280.96			3,280.96
Marsden, Dorothy A	69,743.80	705.38		70,449.18
Marston, Julie A	4,881.61			4,881.61
Martin, Kevin J	612.00		5,838.75	6,450.75
Martin, Rhonda M	885.00			885.00
Maruca, Marie E	51,937.63			51,937.63
Mastropiero, Rebecca L	2,742.00			2,742.00
Matarazzo, Maxwell M	180.00			180.00
McAdam, Shannon R	2,200.50			2,200.50
McAdam, Shawn P	2,011.50			2,011.50
McAveeney Jr, Paul D	13,983.42			13,983.42
McCaffery, Rebecca M	7,260.00			7,260.00
McCall, Michael F	2,069.72			2,069.72
McCarthy, Brian C	103,508.36			103,508.36
McDevitt, William	900.00			900.00
McNamara, Maureen C	1,493.99			1,493.99
Meilus, Antanas E	2,460.00			2,460.00
Midgley, James F	111,880.04	360.07		112,240.11
Midgley, James T	54,295.84	16,629.84		70,925.68
Mitiaev, Justin A	27.00			27.00
Molloy, Robert E.	261.00			261.00
Monette, Timothy J	1,579.22			1,579.22
Montano, Bismark	61,012.34	29,501.17	1,620.00	92,133.51
Muise, Matthew A	211.50			211.50
Nale, Brigid M	378.00			378.00
Neskey, Larry P	60,045.02	4,920.54		64,965.56

THIS REPORT HAS NOT BEEN AUDITED

Town of Pelham – 2017 Town Employee Wages* *(Cont.)*

Employee Name	Regular Wages	OT/Special Wages	Details	Total Wages
Newcomb, Linda	50,418.78	1,574.03		51,992.81
Normandin, Troy R	5,000.30			5,000.30
Nottebart, Joshua R	414.00			414.00
Noyes, Benjamin P	53,893.35	10,032.41		63,925.76
Nystrom, Ryan C	270.00			270.00
O'Connell, Aria M	126.00			126.00
O'Connell-Galeotalanza, Shannon K	54,622.09	14,080.62		68,702.71
O'Connor, Timothy K	490.50			490.50
O'Donnell, Thomas J	77,408.99	30,516.86		107,925.85
O'Maley, Susan E	3,389.34			3,389.34
Ogiba, Jeffrey M	714.88			714.88
Ogiba, Michael A	902.00	180.00	5,287.50	6,369.50
Olson, Jean A	21,543.19	1,220.03		22,763.22
Owens, Lilia A	2,079.00			2,079.00
Owens, Lisa A	48,448.18	35.43		48,483.61
Page, Ronald L	68,807.34	17,958.90	180.00	86,946.24
Papadimoulis, Alexandria M	2,101.50			2,101.50
Parece, Jordan L	500.00			500.00
Parece, Patricia A	1,728.00			1,728.00
Patchen, Abigail M	261.00			261.00
Patterson, Brianna A	2,002.50			2,002.50
Patterson, Mikayla B	1,984.50			1,984.50
Peck, Jackson W	876.29			876.29
Perriello, Anne T	82,228.52	815.44	15,210.00	98,253.96
Poumakis, Owen H	28.50			28.50
Ramgopaul, Dayanand	63,546.42	8,628.41		72,174.83
Rawding, Bridget L	33,525.80			33,525.80
Regan, Kimberly A	600.00			600.00
Riddinger, Mark N	52,596.65	19,754.62	5,006.25	77,357.52
Rizzo, Brenda M	52,793.05	3,124.52		55,917.57
Roark, Joseph A	134,294.61	1,128.10	11,520.00	146,942.71
Robertson, Laura A	9,368.36	19.56		9,387.92
Robichaux, Matthew R	571.50			571.50
Robidoux, Cameron J	1,544.92			1,544.92
Rodrigue, Alexander E	2,128.50			2,128.50
Rooney, Daniel C	57,792.81	15,194.99		72,987.80
Roulet, Colette-Maxine	3,504.34			3,504.34

THIS REPORT HAS NOT BEEN AUDITED

Town of Pelham – 2017 Town Employee Wages* *(Cont.)*

Employee Name	Regular Wages	OT/Special Wages	Details	Total Wages
Rutherford, Lili M	27.00			27.00
Safford, Lydia M	1,161.00			1,161.00
Sage, Derek S	3,220.00			3,220.00
Salois, Kelly L	38,797.08	1,286.66		40,083.74
Schedeler, Elizabeth A	511.00			511.00
Shams, Arya	2,100.00			2,100.00
Silver, Devin J	1,040.00			1,040.00
Slater, David J	21,280.00			21,280.00
Slattery, Elizabeth D	2,037.22			2,037.22
Slattery, Isabelle E	475.98			475.98
Slattery, Lynne A	16,700.00			16,700.00
Smith, Laura K	8,580.00			8,580.00
Snide, Ann S	39,108.04	1.62		39,109.66
Snide, Heather L	2,730.00			2,730.00
Snide, Rhiannon L	5,712.00			5,712.00
Soucy, Roland J	15,043.76			15,043.76
Soucy, Russell N	9,503.00			9,503.00
Spencer, Suzane A	900.00			900.00
Stickney, Jacob S	197.50			197.50
Stickney, Matthew H	25.00			25.00
Strout, Andrew T	18.00			18.00
Suprenant, Joshua G	27.00			27.00
Takesian, Charlene F	4,740.00			4,740.00
Thayer, Keelan E	616.50			616.50
Thistle, Adam J	64,122.29	23,417.33	10,147.50	97,687.12
Thistle, Mathew G	2,272.88			2,272.88
Thompson, Carolyn A	8,258.75			8,258.75
Tierney, Connor L	2,682.00			2,682.00
Todd, Sydney L	234.00			234.00
Toom, Stephen R	94,338.31	3,482.70	19,935.00	117,756.01
Uzuyem, Praise S	54.00			54.00
Vecchi, Betsy A.V.	43,388.80			43,388.80
Vieira, Bruce J	62,265.50	37,746.87		100,012.37
Vieira, Thyago M	13.15			13.15
Viger, Douglas E	1,200.00			1,200.00
Warren, Frank A	5,782.00			5,782.00
Weaver, Patrick M	66,906.14	18,911.89		85,818.03
Weishaar, Heidi I	8,175.71			8,175.71

THIS REPORT HAS NOT BEEN AUDITED

Town of Pelham – 2017 Town Employee Wages* *(Cont.)*

Employee Name	Regular Wages	OT/Special Wages	Details	Total Wages
White, Robert F	3,955.69			3,955.69
Wholey, Joseph T	1,883.25			1,883.25
Williams, Gary E.	23,104.00			23,104.00
Willis, Charity A Landry	9,481.73			9,481.73
Willis, Cloverlyn G Landry	3,807.13			3,807.13
Wood, Lisa A	6,288.00			6,288.00
Yates-Souza, Myia M	67,612.80	6,178.22	180.00	73,971.02
Young, Lauren S	847.98			847.98
Young, Nicholas R	2,011.50			2,011.50
Zelonis, Timothy	13,962.50			13,962.50

THIS REPORT HAS NOT BEEN AUDITED

2017 Encumbrances*

Name	Beginning Balance 2017	Amount Expended During c/y 2017	Ending Balance 2017	Amount to be Encumbered
Assessing				
625- Expenses	69,714	50,808	18,906	5,000
690 -Specials	57,750	36,299	21,451	21,000
Due from Local Government	250	(1,100)	-849	1,000
Emergency Management				
2016	8,296	2,372	5,924	5,924
2017	8,296	-	8,296	8,296
Pelham Community Spirit	3,000	600	2,400	2,400
Selectmen Overall	150,000	145,000	5,000	5,000
Town Buildings Overall	765,354	686,652	78,702	264,800
TOTAL ENCUMBRANCES				***$313,420***

THIS REPORT HAS NOT BEEN AUDITED

Trustees of the Trust Funds

Trustee Chair:
Cindy Ronning

Selectmen's Office
6 Village Green
Pelham, NH 03076

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

Email:
trustees@pelhamweb.com

Webpage:
www.pelhamweb.com/trustees-of-the-trust-funds

Important Events in 2017:

- *All expended or low value ETFs and CRFs have been closed with a few additional to be closed if approved on the 2018 ballot*
- *Trustees petitioned the BOS to establish policy for a $10,000 minimum for acceptance of any new Trust Fund*

Meeting Information:

The Trustees meet the 3rd Wednesday of each month

Location:
Pelham Police Community Rm
14 Village Green
Pelham, NH 03076

To the Residents of the Town of Pelham,

In 2017 the Trustees of the Trust Funds continued their program to reorganize the operations, administration and reporting, of all accounts under their fiduciary responsibility.

All expended or low value Expendable Trust Funds (ETFs) and Capital Reserve Funds (CRFs) have been closed or expected to be closed on the 2018 Ballot.

As evidenced by the MS-9 and MS-10 within the Town Report, those reports have been reorganized to show each CRF and ETF by specific category which should simplify their review, but more importantly, identify ETFs which have restricted principal which cannot under state requirements be expended for any purpose and must be carefully administered and adjusted for inflationary growth.

All funds are now invested under two separate portfolios with Enterprise Bank and Trust Wealth Management Group (EWM). The total of CRFs and ETFs for this reporting period is approximately $2,234,905 with a Fair Market Value of $2,405,760.

The first portfolio valued at approximately $455,600 consists of CRFs, which in accordance with state law, cannot be invested with ETFs, and must be invested in only low risk investments such as CDs, Bonds, Money Market Accounts, and the like.

The second portfolio is valued at approximately $1,779,305 and covers all ETFs.

Most recent projections on earnings from Enterprise has the CRF Portfolio with an annual yield of 1.4% and the ETF portfolio has earned over 11% through growth and appreciation.

The Trustees meet Quarterly with representatives of EWM to review portfolio performance and make any portfolio adjustment deemed necessary. EWM and the Trustees review the portfolio to be sure it is adhering to the Investment Policy Statement. The Investment Policy Statement and Internal Controls documents are reviewed annually between the Trustees and EWM.

EWM has been instrumental in reorganizing the MS-9/10 to its optimized format and has been most cooperative in issuing these reports monthly. Previous to EWM, Trustees were limited to Quarterly reports which resulted in some difficulty in providing timely fund availability to interested parties.

The Trustees also petitioned the Board of Selectmen to establish a policy which establishes a $10,000 minimum for acceptance of any new Trust Funds. This change, which was approved by the Board of Selectmen, will eliminate the need to administer and report on low value trusts which consume more time and effort than is practical.

The Investment Plan was reapproved and submitted to the Attorney General's Office in compliance with State requirements. All Trustee documents continue to be available for review on Trustees website.

The Trustees of the Trust Funds would like to express our gratitude to the Selectmen's Office for its continued administrative support, specifically the Town Administrator's Office for its patience and diligence in serving our needs during this past year and specifically Marie Maruca 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,

Cindy Ronning

Cindy Ronning, Chair
Edmund Gleason, Bookkeeper
Demetra Bergeron, Secretary

TRUSTEES OF THE TRUST FUNDS MS-9*

Name of Trust Fund	How Invested	***PRINCIPAL*** Balance Beginning Year	New Funds Created*	Cash Gains or (Losses)	Withdrawals*	Year End Balance	***INCOME*** Balance Beginning Year	Income Earned	Income Expended	Fees	Year End Balance	Grand Total of Principal & Income	End of Year Fair Market Value
CAPITAL RESERVE FUNDS													
Cistern Repair	CDs	30,000.00		(17.43)		29,982.57	45.23	274.37		(105.59)	214.00	30,196.57	30,265.67
Cemetery Lot Repurchase	CDs	0.00				0.00	408.93	0.00		0.00	408.93	408.93	409.87
Memorial Athletic Field	CDs	20,600.00		(4.04)	(20,595.96)	0.00	15,635.82	33.19	(15,636.33)	(32.68)	0.00	0.00	0.00
Special Education CRF	CDs	200,000.00		(116.21)		199,883.79	260.37	1,829.10		(703.95)	1,385.52	201,269.31	201,729.86
Pandemic	CDs	0.00			0.00	0.00	1,186.44	0.00	(1,186.44)	0.00	0.00	0.00	0.00
Raymond Park Forestry	CDs	46,261.67		(26.88)		46,234.79	1,761.32	423.09		(162.83)	2,021.58	48,256.37	48,366.79
School Building Land	CDs	10,000.00			(10,000.00)	0.00	54.92	0.00	(53.29)	0.00	0.00	0.00	0.00
School Building Land - HS	CDs	0.00			0.00	0.00	4,638.97	0.00	(4,638.97)	0.00	0.00	0.00	0.00
Senior Center Bus	CDs	50,000.00		(29.05)		49,970.95	-46,736.62	457.28		(175.99)	-46,455.33	3,515.62	3,523.66
Senior Center Addition	CDs	0.00			0.00	0.00	4,581.84	0.00	(4,581.84)	0.00	0.00	0.00	0.00
Tallant Rd. & Willow St.	CDs	0.00			0.00	0.00	51.30	0.00	(51.30)	0.00	0.00	0.00	0.00
Town Building Emer. Repair	CDs	0.00				0.00	1,581.35	0.00		0.00	1,581.35	1,581.35	1,584.97
Highway Dept Maintenance	CDs	50,000.00	100,000.00	(87.16)		149,912.84	60.97	1,371.83		(527.96)	904.83	150,817.67	151,162.78
NON-CAPITAL RESERVE FUNDS													
Fire Department Matching Grant	CDs	0.00	20,000.00	(11.63)		19,988.37	0.00	182.91		(70.40)	112.52	20,100.89	20,146.88
Total Capital Reserve Funds		***406,861.67***	***120,000.00***	***(292.40)***	***(30,595.96)***	***495,973.31***	***-16,469.16***	***4,571.76***	***(26,148.17)***	***(1,779.40)***	***-39,826.60***	***456,146.71***	***457,190.47***

*** This Report Has Not Been Audited ***

TRUSTEES OF THE TRUST FUNDS MS-9* *(cont)*

		PRINCIPAL					***INCOME***						
Name of Trust Fund	How Invested	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	Grand Total of Principal & Income	End of Year Fair Market Value
RESTRICTED PRINCIPAL TRUST FUNDS													
CEMETERY													
Perpetual Care	Stocks & Bonds	612,355.28		5,723.23		618,078.51	94,496.90	15,785.61		(5,567.44)	104,715.08	722,793.59	798,737.41
Eva Pariseau	Stocks & Bonds	658.52		6.15		664.67	472.69	16.98		(5.99)	483.68	1,148.35	1,269.01
Myron Robie	Stocks & Bonds	6,552.61		61.12		6,613.73	2,163.58	168.91		(59.57)	2,272.92	8,886.65	9,820.37
LIBRARY													
Charles Seavey[1]	Stocks & Bonds	4,420.22	2,609.90	65.57		7,095.69	800.12	181.22	(825.81)	(63.92)	91.62	7,187.31	7,942.48
E & E Chalifoux	Stocks & Bonds	5,491.40		51.22		5,542.62	841.52	141.56		(49.93)	933.15	6,475.77	7,156.18
Frank Woodbury	Stocks & Bonds	12,834.12		119.71		12,953.83	1,931.96	330.84		(116.68)	2,146.11	15,099.94	16,686.49
Mary Gage	Stocks & Bonds	1,306.62		12.19		1,318.81	106.31	33.68		(11.88)	128.11	1,446.92	1,598.95
Sherman Hobbs	Stocks & Bonds	6,273.35		58.51		6,331.86	610.48	161.71		(57.04)	715.16	7,047.02	7,787.45
Anna M. Beaudoin Book Fund[2]	Stocks & Bonds	51,458.12	4,722.45	525.12		56,705.69	2,297.25	1,448.25	(2,602.18)	(510.79)	632.54	57,338.23	63,362.75
SCHOOL													
Dr. Ernest M. Law	Stocks & Bonds	12,859.91		119.92		12,979.83	394.89	331.50		(116.92)	609.47	13,589.30	15,017.13
Grace C O'Hearn	Stocks & Bonds	6,885.51	409.84	68.02		7,363.37	366.38	188.06	(409.84)	(66.33)	78.27	7,441.64	8,223.53
Lanseigne Case Mem.	Stocks & Bonds	13,354.47	1,000.00	131.05	(300.00)	14,185.52	59.37	362.30		(127.78)	293.89	14,479.41	16,000.76
Ruth Richardson	Stocks & Bonds	5,943.72	134.97	56.68		6,135.37	232.37	156.70	(134.97)	(55.27)	198.83	6,334.20	6,999.73
Starlighters Drum	Stocks & Bonds	5,897.59	181.71	56.68		6,135.98	194.59	156.71	(181.71)	(55.27)	114.32	6,250.30	6,907.02
John & Glenys Wolfendend	Stocks & Bonds	28,160.42	300.00	264.69		28,725.11	203.24	733.63	(300.00)	(258.75)	378.13	29,103.24	32,161.11

TRUSTEES OF THE TRUST FUNDS MS-9* *(cont)*

		PRINCIPAL					***INCOME***						
Name of Trust Fund	How Invested	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	Grand Total of Principal & Income	End of Year Fair Market Value
TOWN													
H. Tracy Davis Mem.	Stocks & Bonds	7,656.18		71.38		7,727.56	926.67	197.36		(69.61)	1,054.42	8,781.98	9,704.71
EXPENDABLE TRUST FUNDS													
CEMETERY													
General Maintenance	Stocks & Bonds	25,279.94	17,760.00	256.76	(15,500.00)	27,796.70	310.74	709.92		(250.38)	770.28	28,566.98	31,568.51
E & A Raymond	Stocks & Bonds	297.81		2.78		300.59	330.47	7.68		(2.71)	335.44	636.03	702.86
Henry Currier	Stocks & Bonds	464.36		4.33		468.69	473.91	11.97		(4.22)	481.66	950.35	1,050.20
Koehler/Cahill	Stocks & Bonds	265.39		2.47		267.86	347.27	6.84		(2.41)	351.70	619.56	684.66
LIBRARY TRUSTS													
Library Renovation	Stocks & Bonds	5,474.49		13.99	(5,488.48)	0.00	72.66	83.24	(120.20)	(35.70)	0.00	0.00	0.00
Noreen Brown [3]	Stocks & Bonds	35,276.46		68.73	(27,904.36)	7,440.83	2,575.88	190.04		(67.02)	2,698.89	10,139.72	11,205.10
PARKS & RECREATIONS													
Muldoon Park - Private	Stocks & Bonds	0.00				0.00	102.48	0.00		0.00	102.48	102.48	113.25
Muldoon Park - Public	Stocks & Bonds	0.00				0.00	82.77	0.00		0.00	82.77	82.77	91.47
Pelham Veterans Memorial Park	Stocks & Bonds	10,343.60		70.31	(2,479.46)	7,934.45	-2,478.95	202.64		(71.47)	-2,347.78	5,586.67	6,173.66
Raymond Park Trust - Private	Stocks & Bonds	5.22		0.05		5.27	0.05	0.13		(0.05)	0.14	5.41	5.98
Raymond Park Trust - Public	Stocks & Bonds	14,531.84		135.46		14,667.30	10,855.81	374.60		(132.12)	11,098.29	25,765.59	28,472.78
PENSION/INSURANCE FUNDS													
Compensated Absence	Stocks & Bonds	249,046.20	50,000.00	2,793.97		301,840.17	55,798.80	7,708.94		(2,718.87)	60,788.87	362,629.04	400,730.43
SCHOOL/SCHOLARSHIP FUNDS													
ADA Modification	Stocks & Bonds	16,979.23		158.12		17,137.35	9,238.09	437.68		(154.37)	9,521.41	26,658.76	29,459.79
Pelham HS Sr Scholarship Fd	Stocks & Bonds	3,594.30		33.47		3,627.77	33.81	92.65		(32.68)	93.78	3,721.55	4,112.58
School Building Maint.	Stocks & Bonds	235,090.09		2,195.23		237,285.32	14,232.76	6,060.22		(2,137.38)	18,155.60	255,440.92	282,280.06
Robinson Tennis Court	Stocks & Bonds	4,364.21		40.61		4,404.82	2,455.66	112.50		(39.68)	2,528.48	6,933.30	7,661.78

THIS REPORT HAS NOT BEEN AUDITED

TRUSTEES OF THE TRUST FUNDS MS-9 *(cont.)*

Name of Trust Fund	How Invested	***PRINCIPAL*** Balance Beginning Year	New Funds Created*	Cash Gains or (Losses)	Withdrawals*	Year End Balance	***INCOME*** Balance Beginning Year	Income Earned	Income Expended	Fees	Year End Balance	Grand Total of Principal & Income	End of Year Fair Market Value
ROAD/TOWN FUNDS													
Forest Mgmt Committee	Stocks & Bonds	170,420.84		1,293.03	(31,800.00)	139,913.87	-7,035.95	3,573.38		(1,260.30)	-4,722.87	135,191.00	149,395.50
Recycling Facility	Stocks & Bonds	0.00				0.00	207.72	0.00	(214.86)	0.00	0.00	0.00	0.00
Recycling Equipment	Stocks & Bonds	0.00				0.00	397.97	0.00	(411.64)	0.00	0.00	0.00	0.00
Total Individual Trusts		**1,553,542.02**	**89,760.00**	**14,460.55**	**(102,997.17)**	**1,561,649.14**	**194,100.27**	**39,884.24**	**(746.70)**	**(14,102.50)**	**214,784.85**	**1,776,433.99**	**1,963,083.67**
Total All Trust Funds		***1,960,403.69***	***209,760.00***	***14,168.15***	***(133,593.13)***	***2,057,622.45***	***177,631.11***	***44,456.00***	***(26,894.87)***	***(15,881.90)***	***174,958.25***	***2,232,580.70***	***2,420,274.14***

NOTE:

[1] Principal Reimbursement per DOJ - $2,609.90

TOTAL New Funds Created amount does not include DOJ reimbursement amount for 2017

[2] Principal Reimbursement per DOJ - $3,722.45 and $1,000 re-deposit of funds not expended

TOTAL Withdrawals & Income Expended amount does not include DOJ reimbursement amount for 2017

[3] Approved Principal Distribution as part of above noted reimbursement plan ($2,904.36)

TRUSTEES OF THE TRUST FUNDS MS-10*

REPORT OF THE TRUST FUNDS OF THE TOWN OF PELHAM N.H.

FOR YEAR ENDING ON DECEMBER 31, 2017

HOW INVESTED	***PRINCIPAL***						***INCOME***				GRAND TOTAL		
DESCRIPTION OF INVESTMENT NAME OF BANKS, STOCKS, BONDS	ADDITIONS												
	COST AS OF BEGINNING YEAR	PURCHASES	CASH CAPITAL GAINS	PROCEEDS FROM SALES	GAINS/LOSSES FROM SALES	COST AS OF YEAR END	BALANCE BEGINNING YEAR	INCOME DURING YEAR	EXPENDED DURING YEAR	YEAR END BALANCE	YEAR END PRINCIPAL & INCOME	BEGINNING OF YEAR FAIR MARKET VALUE	END OF YEAR FAIR MARKET VALUE
Cash and Cash Equivalents	32,392.57	66,310.90				98,703.47	15,482.16	502.39	(78,464.52)	(62,479.97)	36,223.50	32,392.57	30,796.21
Cash received from deposits		13,384.94		88,760.00									
Delaware Value Cl Inst	215,285.00	38,790.00	6,790.31			260,865.31	0.00	4,404.68	(4,404.68)	0.00	260,865.31	219,310.32	281,574.90
Dodge & Cox Intl Stock	127,830.00			18,145.00	1,558.06	111,243.06	0.00	2,539.45	(2,539.45)	0.00	111,243.06	125,283.81	131,868.96
Harding Loevner Emerging Markets Portfolio	123,645.00		48.85	40,825.00	1,595.54	84,464.39	0.00	755.33	(755.33)	0.00	84,464.39	120,897.89	110,904.86
Parnassus Mid Cap Fund	51,185.00	38,280.00	2,681.08			92,146.08	0.00	1,483.95	(1,483.95)	0.00	92,146.08	51,718.50	99,332.43
Touchstone Sm Cap Value	15,930.00	315.00		17,856.09	1,611.09	0.00	0.00			0.00	0.00	17,259.43	0.00
RBC Small Cap Core	0.00	19,330.15	575.78			19,905.93	0.00	6.01	(6.01)	0.00	19,905.93	0.00	20,729.35
Vanguard Growth Index Fd Admiral Share	213,805.00	10,595.00				224,400.00	0.00	3,248.87	(3,248.87)	0.00	224,400.00	215,774.04	284,911.48
Wcm Focused Intl Growth	141,995.00		15.56	21,930.00	384.13	120,464.69	0.00	394.87	(394.87)	0.00	120,464.69	139,351.05	154,503.29
Barclays Bk Ipath Commodity Index	17,003.92	2,172.65				19,176.57	0.00			0.00	19,176.57	17,397.14	19,820.92
Ishares Trust S&P Global Infrastructure	53,040.55					53,040.55	0.00	1,787.05	(1,787.05)	0.00	53,040.55	52,235.52	60,504.36
Jp Morgan Exch Traded Nt	17,214.80					17,214.80	0.00	1,104.73	(1,104.73)	0.00	17,214.80	18,270.58	15,877.66
Brookfield Glbl Listed Real Estate Y	34,695.00	2,680.00				37,375.00	0.00	1,499.06	(1,499.06)	0.00	37,375.00	34,056.35	38,831.63
Blackrock High Yield Bd Port Cl Instl	138,980.00	9,515.00	270.67			148,765.67	0.00	8,164.56	(8,164.56)	0.00	148,765.67	139,830.44	152,290.55
Doubleline Total Return Bd Fd Cl I	234,760.00					234,760.00	0.00	8,904.53	(8,904.53)	0.00	234,760.00	232,139.20	247,575.86
Vanguard Inflation Protected Secur	0.00	85,780.01				85,780.01	0.00	2,049.69	(2,049.69)	0.00	85,780.01	0.00	85,323.01
Ishares Tr Barclays 1-3 Year Treas Bond	123,163.80	8,633.50				131,797.30	0.00	1,257.50	(1,257.50)	0.00	131,797.30	122,790.30	130,470.60
Vanguard Bond Index Fund Short Term Bond Etf	127,890.57	5,599.42	2.68	34,429.68	(380.88)	98,682.11	0.00	1,621.74	(1,621.74)	0.00	98,682.11	126,961.10	97,767.60
Ishares Tr Barclays Fund	80,133.12			79,440.80	(692.32)	(0.00)	0.00	159.83	(159.83)	0.00	(0.00)	79,207.98	0.00
Total All Funds	*1,748,949.33*	*301,386.57*	*10,384.93*	*301,386.57*	*4,075.62*	*1,838,784.94*	*15,482.16*	*39,884.24*	*(117,846.37)*	*(62,479.97)*	*1,776,304.97*	*1,744,876.22*	*1,963,083.67*

Fees and Expenses, if any, paid to Bank Trust Department (RSA 31:38-a, IV)

1. Bank Name: Enterprise Bank & Trust
2. Fees Paid: $14,102.50
3. Expenses Paid:
4. Were these fees & expenses paid for totally from income? Yes

Assessor

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

Important Events in 2017

- *2017 Valuation for Pelham $1,715,948,380*
- *Tax rate for 2017 $21.45 per $1000 valuation*
  Local school: $12.17
  Municipal: $ 5.89
  County: $ 1.21
  State Education: $ 2.18

Important Deadlines:

- *Applications for Tax Abatement:* ***March 1, 2018***
- *Applications for Tax Exemption & Credits:* ***April 15, 2018***

Important Websites:

See Assessors webpage for elderly exemption, wood heat exemption, solar exemption and abatement applications

www.nh.gov/revenue or www.pelhamweb.com/assessor

To the Residents of Pelham:

The Board of Selectmen has statutory authority as the Board of Assessors. The Board of Assessors has ongoing support from Corcoran Consulting of Wolfeboro Falls, NH.

Efforts to maintain a COD 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 directed 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 values.*

A full measure and list revaluation has many goals. One of which is it to bring property values in line with the current fair market. Similar properties should reflect similar value taking into account age and quality of construction. A full revaluation *of the entire town in one year* is cumbersome, time consuming and costly. However, along with the cyclical inspections running on a 5-year basis a full revaluation was completed in 2016. Values increased on average 14%; this is not to say all values increased 14%. Some increased 20% and some decreased.

The Board of Selectmen decided in 2007 to maintain values on an annual basis versus an entire town revaluation every five years. This entails the measure and list (complete inventory of real property) of all properties on a cyclical basis, over a five-year period. Statistical updates will be performed when fair market sales and assessed values differ by 10% or more. 2016 was the end of our *second* 5-year certification cycle. We had continued to maintain values within 10% of fair market as recommended by the NH Assessing Standards Board.

2017 saw our values remain stable from 2016 values. When the 2016 revaluation was completed our equalization rate was 100%. The market continued to be strong with values dropping to 98.6% of fair market by the time the DRA established our equalization rate in January 2017. The USPAP report outlining the establishment of values is available in the Assessing Office.

For 2017 the total valuation for the community is up from $**1,673,147,442** in 2016 to $**1,715,948,380**. This excludes all exempt properties. Excluding utilities, our 2017 valuation is $**1,669,978,880.**

Our tax rate for 2017 increased $.50 to $21.45 from $20.95 in 2016. The rate is broken down into: local school at $12.17, County at $1.21, Municipal at $5.89 and State Education rate at $2.18.

Once the tax bills are mailed, property owners are eligible to seek abatement. It is the responsibility of the property owner to prove or show how 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 2017 is confirmed to be 95%. 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 2017 using the fair market sales for residential properties from October 1, 2016 to September 30, 2017 our COD is at 9.

Attached is the updated version of tax rates and equalization values per year since 1965.

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 submitted,

Susan Snide, Assessing Assistant

TAX RATE PER 1,000 VALUATION

	Ratio	Town	County	School	State	Total
1967		13.30	3.60	64.10		81.00
1968		13.20	3.50	65.30		82.00
1969*	100%	5.00	1.50	27.70		34.20
1970	93%	5.90	1.80	29.10		36.80
1971	93%	6.00	1.40	33.40		40.80
1972	77%	7.20	1.50	39.20		47.90
1973	77%	8.50	1.60	39.90		50.00
1974	58%	6.80	1.50	43.70		52.00
1975	58%	9.60	2.00	46.10		57.70
1976	57%	7.10	2.80	46.90		56.80
1977	50%	7.60	2.20	50.00		59.80
1978	50%	8.60	2.60	45.80		57.00
1979	38%	8.60	2.90	42.40		54.00
1980	33%	7.00	3.40	55.90		66.30
1981	33%	11.60	3.30	56.00		70.90
1982*	100%	4.60	1.30	19.60		25.50
1983	96%	4.70	1.60	20.40		26.70
1984	85%	2.83	1.58	21.59		26.00
1985	69%	4.07	1.80	22.97		28.84
1986	50%	3.44	1.96	23.95		29.35
1987	45%	5.48	2.90	25.46		33.84
1988	43%	5.72	2.27	26.11		34.10
1989	47%	5.65	3.22	27.68		36.55
1990	49%	6.40	3.11	28.78		38.29
1991	54%	8.84	3.26	25.40		37.50
1992	59%	8.77	3.57	29.23		41.57
1993	61%	7.88	3.65	29.37		40.90
1994		8.13	3.50	30.87		42.50
1995	58%	8.04	3.63	33.28		44.95
1996	56%	8.93	3.92	34.33		47.18
1997*	100%	4.14	2.29	19.87		26.30
1998	100%	3.41	2.04	20.85		26.30
1999	82%	4.97	2.01	6.74	7.17	20.89
2000	72%	3.96	2.14	9.01	6.89	22.00
2001	60%	3.68	2.25	10.06	7.51	23.50
2002	57.6%	3.98	2.30	12.14	7.43	25.85
2003	53.3%	5.32	2.09	13.06	7.48	27.95
2004	49.3%	6.65	2.01	15.96	5.23	29.85
2005	43.3%	7.16	2.15	16.96	4.98	31.25
2006*	100%	3.24	.93	7.74	2.08	13.99
2007	99.1%	3.89	.96	8.85	2.11	15.81
2008**	97%	4.46	1.04	9.46	2.36	17.35
2009**	97.6%	5.44	1.17	10.46	2.50	19.57
2010	99.4%	6.06	1.12	9.87	2.48	19.53
2011	97.6%	6.38	1.16	11.37	2.50	21.41
2012	102.0%	7.49	1.16	13.26	2.49	24.40
2013	98%	6.48	1.21	12.71	2.47	22.87
2014	96.3%	6.91	1.24	12.29	2.43	22.87
2015	91%	6.90	1.29	12.65	2.42	23.26
2016*	98.6%	6.02	1.23	11.62	2.08	20.95
2017	95%	5.89	1.21	12.17	2.18	21.45

*Revaluation Year - ** Cycled Update

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

Important Events in 2017:

- *Online PTV Video Archive http://ptv.viebit.com*
- *Pelham School District Today in the 5th year of production*
- *Linda Doherty celebrates 29 years as Pelham's part-time Cable Assistant*
- *Jim Greenwood celebrates 19 years as Pelham's Cable Coordinator*

2017 has been a very busy year for PTV. We vacated the Studio/Office in the Town Hall Annex, and moved the Public Access Channel Operations into a new office in the Town Municipal Building. PTV has also continued its partnership with the Park & Recreation Department and Theatre in Pelham. We now support three theatre groups, including Pelham Community Theatre, Kids and Teen as well as the Pelham Actors Guild, Adult Theatre. There were a total of four Kids Productions, one Teen Production and two Adult productions in 2017. 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 approximately 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

Production Team

Cyran Willis – 5 Years
Matt Thistle – 4 years
Trevor Lloyd – 3 Years
Clover Willis – 3 years
Tyler Larson – 2 years
Val Higgins – 2 years
OliviaBordeleau – 2 Years

Cemetery Department

Trustees:
Dave Provencal, Trustee Chair
Dave Slater, Cemetery Sexton

68 Old Bridge Street
Pelham, NH 03076

Phone: (603) 635-6974
Email: dprovencal@pelhamweb.com
www.pelhamweb.com/cemetery-department

Important Events in 2017:

- *Gibson Cemetery added an Avenue of Flags*
- *The Trustees received a generous donation of a new stair railing and side safety rails at the North Pelham Cemetery by Soucy Industries of Pelham, NH*

Important Reminders:

- *April 15, 2018, all artificial flowers and winter decorations are to be removed from the lots by this date*
- *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 Independence Day festivities. Gates will reopen the following morning at 8AM*

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

A special thanks to each of them for another dedicated year and workmanship well done.

The Town of Pelham has 6 well-kept cemeteries. Gibson Cemetery now has an Avenue of Flags at the main entrance. Flags will be displayed on Patriotic Holidays and during Veteran Funerals. Planting of shrubbery was completed at North Pelham Cemetery this past spring, along with handrails at the stairway.

To assist in easing the access to the North Pelham Cemetery, for all of our visitors, young and old, there was a new stair railing and side safety rails that were designed and donated by Soucy Industries of Pelham, NH. We want to take this time to thank them for their generous and thoughtful donation.

As a friendly reminder: Artificial flowers & decorations are to be removed by April 15, 2018. Any landscaping borders around head stones must be flush to the ground. The dimensions to the outside of the borders are to be 10 inches on the sides and 16 inches in front.

The cemetery Sexton has the authority to remove any floral designs, weeds, trees, shrubs, or herbage of any kind. He may do so when using his judgment or judgment of the trustees, if and when items become unsightly, dangerous, detrimental, diseased, or when they do not conform to the standards maintained by the cemetery.

Lots Sold	47	$20,600.00	General Fund	$44,900.00
Openings & Closings	39	$26,800.00	Maintenance Fund	$12,360.00
Cremations	30	$9,400.00		
Cremation Vaults Sold	5	$360.00		
Markers Installed	2	$100.00		
	Total	***$57,260.00***	***Total***	***$57,260.00***

Respectfully Submitted,

David Provencal

David Provencal, Chairman

Cemetery Trustees

David Provencal, Chair
Donna Smith, Vice Chair
Walter Kosik, Secretary
Timothy Zelonis, Board Member
Nate Boutwell, Board Member

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

Important Events in 2017

- *Added an ambulance from the warrant article that was approved*
- *Able to keep "retired ambulance" by bringing it up to Advanced Life Support level so that we have three in-service ambulances*
- *Exceeded 1,500 calls with approximately 80% being ambulance calls*
- *Ambulance revenue increasing each year*

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 2017. This year our department has made some significant changes that will positively impact how we deliver services to the visitors and residents of our community.

Last year you saw on the ballot a request to replace the ambulance and that request passed at Town Meeting. The new ambulance has been built and put into service. Normally, the ambulance that was being retired would be turned in as a trade. With the increasing call volume and need to have a minimum of two ambulances in service at all times, we decided to keep the ambulance that would have been traded in. This vehicle is now fully equipped and licensed at the Advanced Life Support level bringing our in-service ambulance level to three. Within days of doing this, all three ambulances responded to 3 different calls at the same time with myself and the Deputy Chief staffing the third ambulance. Over the years we have seen our requests for service increase. This year we have exceeded 1500 calls with about 80% of those being ambulance calls. Having an extra ambulance also allows us to keep 2 ambulances available when one is down for service.

Each year the ambulance services helps offset the tax rate by returning generated revenue back to the general fund. Last year we recouped approximately $300,000 with $235,000 being returned to the general fund and the remainder set aside to purchase a new ambulance. Each year we see an increase in ambulance revenue and funds returned to the Town.

This year you will see a warrant article on the ballot to allow the Town to accept a federal grant for the hiring of 4 fulltime firefighters if we were awarded that grant in 2018. I would like to explain what we are asking the taxpayer to vote on.

FEMA Staffing for Adequate Fire and Emergency Response (Safer) grant allows towns to hire firefighters to increase their personnel to meet the shortfalls needed to provide adequate service for their town's needs. If awarded the grant we would be allowed to hire 4 fulltime fire fighters (1 for each of the 4 shifts) to increase our on-duty shift staffing to 5 firefighter/emergency medical personnel 24 hours a day. Every year we consistently see between 28-36% of the time, 2 calls occurring at the same time. Having an increased staffing would allow us to better respond to those double requests. Delivery of service is dependent on personnel available. Advanced Life Support calls frequently require 3 personnel to transport to the hospital. Current staffing would only leave one available person for that next call. Increasing staffing 1 per shift would allow for 2 firefighters/EMS personnel to be available for the next call and this is just one example of several on how this would impact services.

The funding for this grant would be provided over 3 years. The first and second years of the funding would be provided by the grant at 75% of the cost of the firefighter to include payroll and benefits. In the third year the grant

would cover 35% of those costs. In 2021 the Town would pick up the cost of the firefighter/EMS personnel. This equates to federal funding of approx. $683,000 over the 3 years of the grant program.

In closing, I wish to thank the citizens of Pelham. If not for your support, the accomplishments of our department would not be possible. We strive every year to move the department forward and provide excellent service to our community while controlling the cost of delivering this service. We look forward to the challenges of the coming year and to serving the Town of Pelham.

Respectfully,

James Midgley, Fire Chief

The Pelham Fire Department responded to 1548 incidents from 1/1/2017 - 12/31/2017

Ambulance – Medical	962	Chimney/woodstove Fires	1
Motor Vehicle Accidents	100	Electrical Fires/Issues	5
Brush Fires	12	Oil Burner Calls	5
Propane Tank Calls	3	MV Fires	7
Wires Down, Arching	21	Water Problems	4
Structure Fires	4	Carbon Monoxide	38
False Alarms	80	Misc.	2
Hazardous Materials	0	Monitor Blasting	38
Illegal/Permit Burns	27	Missing Person	1
Investigations	102	Water Rescue	0
Mutual Aid	69	Training	55
Service Calls	67	Wk Detail/Storm Cov/Veh Ck	63

Note: The 2017 incident total of 1548 does not include Training, Work Details/Storm Coverage or Vehicle Checks.

PELHAM FIRE DEPARTMENT 2017 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
Shawn Buckley
David Choate
Paul Fisher
Shawn Hamilton
David Johnstone
Troy Normandin
Troy Babb
Anthony Bullock
Daniel Farwell
Thomas Gleason
Gregory Hein
Tracey Marcus
Benjamin Noyes
Daniel Rooney
Nicholas Bridge
Brian Campbell
Erik Fehmel
Jeffrey Grinley
Christopher Jenkins
James T. Midgley
Cameron Robidoux

Retired from Fire Department in 2017

Timothy Monette

Resigned from Fire Department in 2017

Jeffrey Ogiba
Jackson Peck
Thyago Vieira

2017 Annual Report of the Southeastern New Hampshire Hazardous Materials 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. This District is recognized by the State of New Hampshire as the Regional Emergency Planning Committee (REPC) for the member communities. The REPC, consisting of representatives from local government, industry, and the general public, works with industry to insure their compliance with federal regulations for the reporting of chemicals used within and traveling through the District.

The District draws its funding from an annual assessment from each community as well as from grants and donations. The FY2018 operating budget for the District was $124,911.00. Additionally, in 2017 the District applied for and received federal grants for equipment, training, and operational expenses totaling $42,716. The Fire Chiefs from each of the member communities 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 grants management, financial management, and emergency planning.

District Facility

The District maintains a facility in Windham that provides space to house two response trucks, technician trailer, and operations trailer, 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 28 members drawn from the ranks of the fire departments within the District. The Team consists of 6 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 and a local police officer.

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.

This mobile apparatus carries 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 second Response Truck, which serves as a rehabilitation unit, is housed at Auburn Fire. 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.

Response Team Training

In 2017 the Emergency Response Team completed 1234 hours of training consisting of monthly training drills and specialized classes attended by team members. These specialized classes included Ammonia Emergency Response, Chemical Identification and Hazardous Materials Response Planning. Several Team members attended the New Hampshire Hazardous Materials Training Conference. Funding provided through a Hazardous Materials Preparedness Grant allowed for two Team members to attend the International Association of Fire Chiefs Hazardous Materials Teams Conference.

Emergency Responses

In 2017 the Team responded to 30 incidents. These included, spill trailer responses for hydrocarbon fuel spills from motor vehicle crashes and leaking fuel tanks, assisting the local police departments with 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

For further information about the Southeastern New Hampshire Hazardous Materials District please visit our website at www.senhhazmat.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:
Niel Bilodeau
NH Division of Forest & Lands
PO Box 1856
Concord, NH 03301
Phone: (603) 271-2214
www.nhdfl.org

Important Events in 2017:

- *Dilly Cliff fire in North Woodstock one of the most challenging fires seen in New Hampshire lasting over 3 weeks*
- *Several fires in 2017 threatened structures*

Reminder:

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

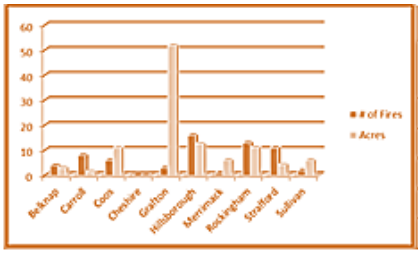
Report of Forest Fire Warden and State Forest Ranger

This past year we were fortunate enough to have favorable weather conditions in the spring and summer which limited the amount of wildland fire activity throughout the state. September and October saw fire conditions change and the state was faced with some difficult fires. The Dilly Cliff fire in North Woodstock was one of the most challenging fires we have seen in New Hampshire. Steep terrain and extreme fire behavior made this fire difficult to fight. It lasted for over 3 weeks and the final hotspots in inaccessible terrain were extinguished by heavy rains. 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 2017 season threatened structures, a constant reminder that forest fires burn more than just trees. Homeowners should take measures to prevent a wildland fire 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!

As we prepare for the 2018 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.nhdfl.org.

2017 FIRE STATISTICS
(All fires reported as of December 2017)



HISTORICAL DATA		
YEAR	NUMBER of FIRES	ACRES BURNED
2017	64	107
2016	351	1090
2015	124	635
2014	112	72
2013	182	144

CAUSES OF FIRES REPORTED
(These numbers do not include the WMNF)

Arson	Debris Burning	Campfire	Children	Smoking	Railroad	Equipment	Lightning	Misc.*
0	7	11	1	4	0	4	0	37

REMEMBER, ONLY YOU CAN PREVENT WILDFIRES!

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 Items:

- *Contact Paul Zarnowski at (603) 624-1602 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 Deputy Health Officer/Health Agent 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,

Paul Zarnowski
Paul Zarnowski,
Deputy Health Officer

Highway Department

Department Head:
Frank Ferreira, Highway Agent

31 Newcomb Field Parkway
Pelham, NH 03076

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

Important Events in 2017:

- *Sean Cunningham hired*
- *Completed Hobbs Community Center Parking Lot*

Important Information:

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

For a list of State Highways, please see report

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

The following roads were repaved in 2017:

Nashua Road	Diamond Hill Road	Ledge Road
Orchard Lane	Pineridge Road	Pheasant Lane
Partridge Lane	Falcon Drive	Blueberry Circle
Completed and paved parking lot at the Hobbs Community Center		

We finished the parking lot at the Hobbs Community Center (AKA the Pelham Senior Center) which added 46 new parking spaces. Now there are 84 parking spaces in total.

The following roads were crack sealed in 2017:

Highland Avenue	Loretta Avenue	Doris Avenue
Clearview Avenue	Albert Street	Gladys Street
Robert Street	Nancy Avenue	Thomas Avenue
Cranberry Lane	Willshire Lane	Noela Avenue
Pulpit Rock Road	Cardinal Drive	Jonathan Drive
Gala Court	Gordon Avenue	Arlene Drive
Kathleen Lane		William Drive

We repaired the catch basins that were in need of 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 al 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 pick up and dispose 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 miles of private roads. The Highway Department is also responsible for plowing, sanding and salting of driveways and parking lots at the three schools, 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 Rd.	Route 38	Windham Rd.
Mammoth Rd.	Old Gage Hill Rd.	Keyes Hill Rd.
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 thanks 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 did 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

Important Events in 2017:

- *New programs in 2017*
- *Parks & Recreation gets new office*
- *Renovations at Summer Camp Lodge*
- *1st Annual Music and Arts Festival on the Green*
- *Theatre is alive in Pelham*

Important Information

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

Parks and Recreation continued to improve facilities and add programming in 2017. Director, Brian Johnson, Program Director Kathy Carr, and Coordinator Melissa Binette continue to work hard so Pelham can play.

New Programs in 2017

Parks and Recreation continued to add programming in 2017 to meet the public's demand. One of those programs was Guitar Lessons for kids. The program is designed for beginners and is taught by Pelham's own Ian Hoey. Sessions will run throughout the school year. We also expanded on our Yoga offerings by adding Kid's Yoga to the catalog. Certified youth yoga instructor, Lauren Young, joins our list of quality instructors.

New Space for Parks and Recreation Department

In 2017, the Parks and Recreation Department moved down the hall to our newly renovated space. The Department had outgrown the old space and welcomed the move. The new office offers much needed additional space as well as a storage area connected to the office. We also are very happy with all the windows and natural light the space offers. There is more counter space and chairs for our patrons to use when registering for programs. It really is a great space for our department.

Renovations at Veterans Park Lodge

The Veterans Park Lodge got some needed renovations in 2017. A new roof was put on, the pressboard ceiling was removed, which exposed the wood beams, new lighting was installed, and two industrial fans were installed in each peak to help keep the building cool in the summer months. It should be noted that no tax dollars were used for these renovations. Funds generated from summer camp as well as a generous donation from Pelham Community Spirit group made the renovations possible.

Music and Arts Festival

Parks and Recreation teamed up with DeMelo Music to bring residents the 1st Annual Music and Arts Festival on the Green. The festival featured performances from our kids theatre program, who sang songs from previous performances, Todd Trusty who performed some of his own originals plus covers of Jimmy Buffet and Kenny Chesney, Local rock band The Coast, and DeMelo's International Band who performed some of our favorite rock songs of all time. We look forward to year 2 of the festival in 2018.

LIGHTS – CAMERA – ACTION !

Our kid's theatre program has continued to grow in popularity. As a result, we added a teen theatre program in 2017 to accommodate those kids who aged out of our kid's program. The adults also decided that they wanted to have some fun as well so the Pelham Actors Guild was created and a production of Death by Chocolate ensued. Sherburne Hall continues to be the preferred venue for our productions. A new sound board was purchased as well as more lighting and updated wireless microphones for our actors. Look for productions to continue throughout 2018. Quick shout out to PTV for all their help with the productions.

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. In addition to the website, we post all registrations on Facebook, Twitter, PTV and in several local papers.

Thanks to all the volunteers and staff who made 2017 such a great success. We have plans to continue to improve our facilities as well as add and improve programming. We look forward to another great year in 2018.

Brian, Kathy and Melissa

and and

Pelham Parks and Recreation

Planning Department

Department Head:
Jeff Gowan, Planning Director

Planner/Zoning Administrator:
Jennifer Beauregard

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

www.pelhamweb.com/planning-department

Important Events in 2017:

- *109 new dwelling units being constructed*
- *New permitting software to be introduced in 2018 to improve efficiencies*
- *Code Enforcer received 72 cases during 2017 and has closed 65 of them*
- *CMAQ grant in process to improve intersections of Sherburne/Mammoth and Mammoth/Marsh*

Important Links:

NRPC – *www.nashuarpc.org*

Greater Salem Chamber of Commerce *- www.gschamber.com*

The Pelham Planning Department remains very busy keeping up with the intense building activity the Town continues to experience. So far in 2017, we have issued 93 building permits and 16 new foundation permits that will soon become full building permits for a total of 109 new dwelling units being constructed. These figures do not include the 9 new Accessory Dwelling Unit (ADU) permits issued in 2017. We are seeing increased ADU applications, in part due to last year's changes in the ADU zoning ordinance as required by revised State statutes for this housing category.

Jennifer (Hovey) Beauregard, Planner/Zoning Administrator and Sandy Dufresne, Planning Office Manager, have performed beyond expectations in the face of the unceasing demands placed on them. We are in the process of implementing new permitting software that adds to this workload and we expect to go live early in 2018 after the staff is fully trained. Once operational the new software will improve efficiencies for years to come.

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 taken in 72 cases during 2017 and has cleared and closed 65 of those cases. From all reports John continues to earn the respect of those citizens he has worked with.

I continue to work with the BOS on several significant projects including the application for and successful award of a Congestion Mitigation Air Quality (CMAQ) grant that will fund the lion's share of the cost to engineer and improve the intersections of Sherburne/Mammoth and Mammoth/Marsh, two problem intersections for east/west traffic flow into and out of Pelham. This federal grant depends on successful passage of a warrant article on the 2018 ballot. If successful, we hope to have both intersections rebuilt within 2 years either as roundabouts or signalized intersections with turning lanes depending on the most efficient and cost-effective approach once full engineering is complete.

Another big project that will begin to unfold in 2018 is Pelham meeting our new Federal obligation for storm water management known as MS4. This will be an ongoing annual obligation, so we are building a solid foundation by completing a great deal of field work to take GPS coordinates for every drainage structure and storm water outfall within Pelham, in addition to other MS4 work.

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 proud 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*

Sandra Dufresne, *Planning Office Manager*

Inspectors

Roland J. Soucy, *Building Inspector*

Timothy Zelonis, *Electrical Inspector*

Walter Kosik, *Plumbing Inspector*

Deputy Health Officer

Paul Zarnowski*

**Primarily compensated by private property owners for septic bed bottom inspections, etc.*

Code Compliance Official

John Lozowski

STATISTICS OF 2016 BUILDING PERMITS & REVENUE *	
Commercial (New Building)	1
Commercial (Addition, Alteration, Renovation)	13
Single Family Dwellings	61
Single Family conversion to Duplex	0
Duplex	0
Duplex conversion to Multi-Family	0
Senior Housing Units	33
Accessory Dwelling Units	10
Additions	15
Garages	19
Sheds/Barns	41
Decks/Porches	16
Septic	221
Signs	11
Pools	24
Wells	44
Foundation Only	109
Certificates of Occupancy (Commercial)	8
Miscellaneous; includes alterations, permit renewals, chimneys, fireplaces, wood/pellet stoves, razing of buildings and demolitions	135
Total Building Permits Issued	**761**
Total Building Inspections	**677**
Total Electrical Permits Issued	**443**
Total Electric Inspections	**964**
Total Plumbing Permits Issued	**319**
Total Plumbing Inspections	**474**
Building Permit Fees Collected	$121,388.72
Fines Collected	$578.50
Electrical Permit Fees Collected	$17,600.00
Plumbing/Propane Fees Collected	$11,550.00
Re-inspection & Commercial Inspection Fees Collected	$6,050.00
Certificate of Occupancy Fees Collected	$250.00
Copy Fees Collected	$1,063.37
Board of Adjustment Application Fees Collected	$850.00
Board of Adjustment Advertising Fees Collected	$2,625.00
Planning Board Application Fees Collected	$14,611.08
TOTAL REVENUES COLLECTED	***$176,566.67***
Senior Recreation Impact Fees Collected	$22,692.00
Sherburne/Mammoth Road Intersection Improvement Fund	$38,790.00
High School Impact Fees Collected	$59,462.27
Total Impact Fees Collected (Note: Impact Fees are not counted as revenue)	**$120,944.27**

***This Report Has Not Been Audited**

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

NRPC
NASHUA REGIONAL PLANNING COMMISSION

Value yesterday. Enhance Tomorrow. Plan Today.

NRPC 2017 ANNUAL REPORT OF SERVICES FOR THE TOWN OF PELHAM

NASHUA REGIONAL PLANNING COMMISSION 2017 PELHAM MEMBERSHIP BENEFITS

The NRPC provides comprehensive planning services for local land use, transportation, and environmental planning efforts, and delivers extensive mapping and data management assistance utilizing the latest technologies available. Membership in NRPC allows our communities to access a broad range of services by request and gain access to valuable planning resources as summarized below.

- **Transportation Planning**: Standardized and customized vehicular traffic, bicycle and pedestrian counts; circulation and corridor studies; transportation modeling; intersection analyses; road safety audits; pavement conditions surveys; traffic study reviews and parking studies.

- **Land Use Planning:** Planning and Zoning Board staff support and training; draft ordinance and regulation review; special projects and research assistance; distribution of planning related fact sheets, guidebooks and educational resources; master plan development; capital improvement program preparation, and economic development consultation.

- **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 and support the planning needs of local communities. The most recent NRPC budget was comprised of 73% federal funding, 8% local grants, 12% local dues, 7% local contracts and 1% from the State of NH. Highlights of 2017's regional initiatives of benefit to all communities include:

- **Renewable Energy Tool Belt:** Community leaders representing municipalities and school districts across NH want to incorporate renewable energy into their operations for various reasons. Some wish to save money, others want more reliable energy, and others have goals of reducing their environmental impact. The Renewable Energy Tool Belt is designed to help community leaders evaluate potential renewable energy systems. It was created by the Nashua Regional Planning Commission in partnership with the Local Energy Solutions Work Group with funding from NH Charitable Foundation, Charles H. Cummings Fund.

- **Metropolitan Transportation Plan:** NRPC coordinated a public engagement process to generate input on transportation projects to be included in future editions of the region's Metropolitan Transportation Plan.

- **Planning for Parks and Playgrounds:** With grant funding assistance from the HNH*foundation*, NRPC developed a suite of resources to support municipal recreation planning including a GIS inventory of recreation sites in the region and online StoryMap, an analysis of "play deserts", and a guide book for municipal leaders looking to implement a park or playground improvements.

- **Climate Health and Adaptation Plan:** NRPC has partnered with the Greater Nashua Regional Public Health Network through a grant from the NH Department of Health and Human Services to develop a plan that identifies potential health hazards related to severe weather events. NRPC conducted outreach with planners, healthcare workers, and emergency responders to help identify and implement intervention strategies to mitigate the effects and reduce costs of severe weather events on the region's health care system.

- **Technical Support for Stormwater Permitting**: NPRC 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. As part of this effort, NRPC prepared a short guide outlining the new permit requirements and organized a "Demystifying the MS4 Permit" with NHDES, UNH, NHARPC, and NHMA.

GIS assistance has been focused on addressing the general mapping requirements of the permit and completion of Phase I System Mapping.

- **Census State Data Center Affiliate Activities**: As a State Data Center affiliate, NRPC has partnered with the U.S. Census Bureau to raise awareness of the Local Update of Census Addresses (LUCA) initiative that is crucial to an accurate 2020 census of population. NRPC hosted a Census workshop on LUCA and offered to serve as an official reviewer for communities wishing to participate. NRPC also hosted a separate Census Bureau workshop focused on web applications for economic development.

- **MapGeo Workshops**: NRPC hosted two workshops on MapGeo, NRPC's flagship web GIS application. The agenda included a review of the main functionality of the MapGeo application with a particular emphasis on conservation-related data, followed by questions and answers.

- **New Conservation and Recreation Maps:** NRPC has completed a comprehensive re-design of our environmentally-themed maps. Each of the 13 community-specific posters emphasize conservation, recreation, and natural resource data. These maps are now available for free download from the NRPC online Map Gallery.

HIGHLIGHTED PELHAM MEMBERSHIP BENEFITS	***ESTIMATED VALUE***
ELECTRICITY SUPPLY AGGREGATION www.nashuarpc.org/energy-environmental-planning/energy-aggregation 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 12-month contract with a competitive supplier as part of the aggregation.	**Pelham's total savings since 2012: $30,428** (compared to the default utility rate) **NRPC Staff Time: 140 hours**
HOUSEHOLD HAZARDOUS WASTE COLLECTION www.nashuarpc.org/hhw NRPC staff conducted seven 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, one was held in Milford, and one in Pelham. Residents of Pelham could attend any of the seven events. In 2017, a total of 1,808 households participated in the HHW collections District-wide.	**NRPC Staff Time: 500 hours** **Pelham households served: 191** (11% of total served) **Single collection event cost savings to NRSWMD: $16,250.**
HAZARD MITIGATION http://www.nashuarpc.org/energy-environmental-planning/hazard-mitigation-planning/ NRPC worked with Pelham's Hazard Mitigation team to complete an update to the Town's Hazard Mitigation Plan. The Federal Emergency Management Agency (FEMA) requires that municipalities update their hazard mitigation plans every 5 years in order to maintain eligibility for federal mitigation grants. The 2017 update identified critical facilities and areas of concern throughout Pelham, analyzed potential natural hazards and risks to these facilities, and prioritized mitigation measures to address the hazards.	**NRPC Staff Time Cost: $7,500**
TRAFFIC COUNTING www.nashuarpc.org/transview NRPC collected traffic volume counts at 16 locations within Pelham. These counts were collected in cooperation with NH Department of Transportation to support the Highway Performance Monitoring System.	**NRPC Staff Time: 20 hours**

ANALYSIS OF ALTERNATIVES NRPC completed an analysis of alternatives identified in the 2011 Road Safety Audit of the Mammoth Road and Sherburne Road intersection. The intersection of Mammoth Road and Marsh Road was also included in the study. The study consisted of traffic counts, signal warrant analyses and intersection analyses to assess the potential benefits of the proposed alternatives. NRPC also funded AECOM's review, calibration, and optimization of the alternative analysis.	**NRPC Staff time: 130 hours/ $10,000**
CONGESTION MANAGEMENT PROCESS NRPC collected field data along the NH38 and NH111A/Sherburne Road corridors in Pelham, focusing on key intersections, during peak weekday travel periods. The data will be used to support grant applications by the Town of Pelham and NHDOT to facilitate improvements that reduce traffic congestion along theses corridors.	**NRPC Staff Time: 30 hours**
CAPITAL IMPROVEMENT PROGRAM In 2017 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.	**NRPC Staff Time: 30 hours/ $2,000**
MASTER PLAN UPDATES During 2017, in a separate contractual agreement, NRPC created additional outreach products, including a postcard, to boost survey response rates. To support local goal setting, NRPC completed edits to the Population and Housing chapter.	**NRPC Staff Time: 40 hours/ $2,700**
GIS SUPPORT http://nrpcnh.mapgeo.io 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. NRPC also created a map of town-wide road drainage features, impaired waterbodies, and watersheds to support stormwater planning efforts. NRPC continues to maintain regional basemap data. Specifically for Pelham, NRPC edited and added to the town streets layer to support Fire and other applications, and incorporated new forested properties and trail line data into the regional database in response to a request by the Forestry Committee.	**Licensing fee $6,000/year** **NRPC staff time: 100 hours**
TRANSPORTATION PLANNING ADMINISTRATION 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 2017, 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 to the Town to support completion of a CMAQ application to fund transportation improvements at Sherburne and Mammoth Roads, as well as, technical support in the review of the Tuscan Village Traffic Study to assess potential impacts to the Town.	**NRPC Staff Time: 300 hours**

Payments to NRPC

FY 18 Membership Dues:	**$10,520**
Other Contractual Amounts:	**$4,695**

REPRESENTATIVES FROM PELHAM TO NRPC:

NPRC 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
Energy Facilities Advisory Committee Hal Lynde

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

Important Events in 2017:

- *Police Department able to gain official national accreditation through CALEA*
- *National and regional Opiate abuse epidemic continues to be one of the most pressing issues in Town.*
- *Detective James Johnson retires after over 14 years of dedication to the department*

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!

Download smartphone application PING 4 ALERTS for "hyper-geographical alerts" directly to your cell phone

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

I am proud to announce that after several years of preparation and planning, our police Department was able to gain official National Accreditation through the Commission on Accreditation for Law Enforcement Agencies, Inc. (CALEA) in 2017. There are only 12 other police agencies in New Hampshire that have been granted this prestigious status.

According to CALEA, the accreditation program allows us to voluntarily demonstrate that we meet an established set of professional standards which:

- Require an agency to develop a comprehensive, well thought out, uniform set of written directives. This is one of the most successful methods for reaching administrative and operational goals, while also providing direction to personnel
- Provide the necessary reports and analyses a Chief and Town overseers need to make fact-based, informed management decisions
- Require a preparedness program be put in place—so an agency is ready to address natural or man-made critical incidents
- Are a means for developing or improving upon an agency's relationship within the community
- Strengthen an agency's accountability, both within the agency and the community, through a continuum of standards that clearly define authority, performance, and responsibilities
- Can limit an agency's liability and risk exposure because it demonstrates that internationally recognized standards for law enforcement have been met, as verified by a team of independent outside CALEA-trained assessors
- Facilitates an agency's pursuit of professional excellence

More information regarding national law enforcement accreditation is available at www.calea.org.

The national and regional Opiate abuse epidemic continues to be one of our most pressing issues in Town. Addictive substance abuse is not only devastating to the user's life and family. It also creates a host of other crimes including property, theft, burglary, domestic violence and impaired vehicle operation to name a few.

We have made great strides in helping to control and eradicate this harmful public health problem. Through a combination of community relationship building, education, treatment resource identification and enforcement I feel progress has been made combating opiate abuse. However, we can do more. To that end I encourage you to support our operating budget at the 2018 Town meeting. Contained within our proposed budget is the authorization to hire an additional police officer who would be assigned to our detective division as was substance abuse liaison and investigator. This new position would allow us a person who specializes in helping addicted persons and their families in securing the necessary resources to begin recovery. The position would also allow this person to concentrate on some of our drug distribution investigations that can be time consuming and difficult for general investigators to fully investigate. For more information on how this type of

position is being deployed successfully in other New Hampshire towns, please check out this New York Times article: https://www.nytimes.com/2017/07/12/magazine/a-small-town-police-officers-war-on-drugs.html

Additionally, within our proposed operating budget is funding to begin the process of hiring an additional patrol officer who would be fully operational at the beginning of 2019. This position was requested to address the significant and obvious increases in traffic volume enforcement and calls for service we are experiencing as the Town has grown. Additionally, we anticipate increases in traffic during 2019 as the Tucsan Village Project in Salem comes to fruition.

Currently there are times when we have only 2 officers assigned to a particular shift to cover the entire Town. By hiring this officer, we would be able to increase our assigned first responder patrol presence up to at least 3 police officers on shift 24 hours a day, 7 days a week. Of course, 3 officers per shift is our staffing goal, there may be times due to injury, training, court time, vacations etc. that we may not be able to maintain this level even with the hiring of this officer.

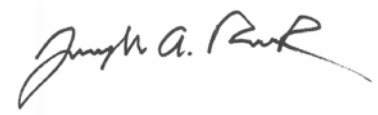
Lastly and of equal importance, I would respectfully urge you support the AFSCME Police Union contract warrant that will be on this year's Town ballot. This is a five-year contract that was negotiated cordially between our police union members and the Board of Selectmen. The contract brings our officers in step with pay scales of surrounding similar New Hampshire police departments. A lot is expected of the employees of the Pelham Police Department and I feel we are lucky as a Town to have this group of tremendously talented and community oriented police officers and dispatchers who perform with consistent excellence. This contract will help keep these people with our agency for years to come.

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.

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. A special thanks goes out to Detective James Johnson who retired this year as a result of an injury he sustained arresting a suspect. Detective Johnson dedicated over 14 years of his life to the mission of the Pelham Police Department. Jim is well known and visible around the community; please take a moment to thank him for his service when you see him at the Town athletic fields or schools

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 submitted,



Chief Joseph A. Roark

PELHAM POLICE DEPARTMENT
2017 PERSONNEL ROSTER

Rank/Title	Name
Chief	Joseph Roark
Captain	Stephen Toom
Lieutenant	Anne Perriello
Sergeant/Detective	Thomas O'Donnell
Sergeant	Glen Chase
Sergeant	Matthew Keenliside
Sergeant	Brian Barbato
Detective/Master Patrolman	Bismark Montano
Master Patrolman	David DeRoche
Master Patrolman	Ronald Page
Master Patrolman	Brian Kelly
Master Patrolman	James Locke
Master Patrolman	Ryan Donovan
Master Patrolman	Myia Yates
Master Patrolman	Michael Kasiske
Master Patrolman	Adam Thistle
Patrolman	Bruce Vieira
Patrolman	Jaime Huertas
Patrolman	Mark Riddinger
Part Time Patrol/ACO	Allison Caprigno
Part Time Patrolman	Michael Ogiba
Part Time Patrolman	Dennis Mannion
Part Time Patrolman	Kevin Martin
Part Time Patrolman	Cody Halliday
Prosecutor	Attorney Brendan Carroll
Dispatcher	Kimberly Cunio
Dispatcher	Noelle LeMasurier
Dispatcher	Shannon Galeotalanza
Dispatcher	Jamie Connolly
Records Clerk	Brenda Rizzo
Office Manager	Celia Lingley

Pelham Public Library

Library Trustees:
Lori Adams, Chair

Library Director:
Winnifred Flint
24 Village Green
Pelham, NH 03076

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

Important Events in 2017:

- *We said good bye to **Nicole Goolishian, Hannah Earle** and **Cathy Burns***
- *We welcomed **Frank Warren** and **Katy Kania***
- *We changed Directors. **Irja Finn** moved to Circulation and **Win Flint**, former Assistant Director became Director*
- *The most circulated book is a children's book about a pig and an elephant – "I really Like Slop!"*
- *The most circulated adult book is Paula Hawkins "Into the Water" – another psychological thriller from the author of "The Girl On The Train"*
- *Harry Potter took first place in both most borrowed DVD and YA book*
- *The most circulated adult DVD was "Scully" about the airplane pilot who landed on the Hudson, saving all lives aboard*

Welcome to Pelham's very busy front porch. Residents of all ages come by to learn with neighbors, listen to stories, make crafts, or play games. In 2017 there were close to 600 programs attended by almost the population of Pelham – 9680 folks. The more frugal use the library to save money too. The library offers free WIFI, free best sellers and free movies -plus discounts to Boston museums. The library circulated over 60,000 books and DVDs during 2017. That's about 5 items per resident.

We also offer a one stop technology center. Printer broken? Come print at the library. No WIFI? Come use the library's. No power at home? Come by and we'll get you charged up – we're open 7 days a week during the school year. Need to fax something? We have that too. Can't figure out that gadget you got as a gift? Come by and we'll get you started.

Some items we have added in our tech department include a system to help protect your identity when you are using the library computers. In addition, we have done an extensive seminar on protecting yourself on the web. We have also added a database of legal forms called Nu Wave that enables users to create professional quality legal documents right at home. And in response to student and educator requests we have added the online World Book Encyclopedia. Some may wonder why we need to offer student encyclopedias since there is so much information on the web. That is the problem. Students need a place to learn what they want but in a manner that has boundaries. Student encyclopedias offer extensive information on a huge assortment of topics, but the links never link to unsafe content. It is a walled garden of knowledge.

When students aren't doing their homework at the library, there is anime and manga to explore, friends to visit, and new games to play. The latest is the Nintendo Switch. Over 200 teens have used it in the few months we have had it. This is part of our plan to provide both fun and educational technology that teens may not have at home.

The children's department has been very, very busy this year offering crafting, music, and STEM programs. Many programs promoted early literacy and supported ***"1000 Books before Kindergarten"***. This is a program that encourages reading to children starting at a young age. Studies show that home literacy increases reading readiness and helps prepare children to be successful in school. The program makes it easy for families to track how many books are read and incentivizes reading with small prizes provided by the Friends of the Pelham Library (FLIP). This is a link to the national 1000 Books program: https://1000booksbeforekindergarten.org/

And lastly, we would like to thank our volunteer group – ***Friends of the Pelham Library*** – who fundraise to make sure we can put on all the programs that we do and to provide us with discounted museum passes. Funds come from fundraisers and member dues - $10/ year. Consider joining the next time you visit the library.

Respectfully submitted,

Win Flint, MLIS
Win Flint, MLIS, Director

Pelham Public Library
Financial Report
2017

Municipal Account					
	Beginning	**Deposited**	**Spent**	**Balance**	**Notes**
Total Appropriation:	$401,507.00	$0.00	$407,585.00	($6,078.00)	Total funds appropriated by the town.
Trustee Account	Money from the Trustee Account is used to fund special programs, databases, digital resources, and special collections which would otherwise be out of the scope of the library budget.				
	Beginning	**Deposited**	**Spent**	**Balance**	**Notes**
General Fund	$1,106.03	$3,874.32	$4,548.82	$431.53	Miscellaneous Fees and payments – Toys for Tots, etc..
Fines & Fees, & Income Generating Equipment	$3,279.48	$6,636.25	$6,465.04	$3,450.69	All monies collected from fines and fees and income generating equipment must be spent on general repairs and upgrading, and for the purchase of books, supplies, and income generating equipment per RSA 202-A.
Lost & Paid For	$210.23	$1,008.15	$1,171.98	$46.40	Money paid to replace damaged or lost items.
Pelham Community Spirit	$0.00	$750.00	$450.00	$300.00	Grant money
Patron Donations	$100.07	$60.00	$152.51	$7.56	Patron Donations
Children's Garden Donation	$26.66	$0.00	$24.96	$1.70	Patron Donations
Interest	$5.45	$1.60	$0.00	$7.05	Bank Interest
Renovation Fund	$0.00	$5,608.68	$870.00	$4,738.68	Funds appropriated for library renovations
Trust Fund Income	This represents the balance of any disperesed trust funds. All library trust funds are managed and reported by the Trustees of the Trust Funds. For all Library Trusts, only the accrued insterest may be spent and the principle must remain.				
Brown (anything)	$274.31	$25,000.00	$21,581.00	$3,693.31	Professional services, architectural and office renovation
Beaudoin (anything)	$24.98	$0.00	$24.98	$0.00	book payments
Chalifoux (books)	$0.31	$0.00	$0.31	$0.00	book payments
Seavey (books)	$3.45	$0.00	$3.45	$0.00	book payments
TOTAL Acct Balance	***$5,030.97***	***$42,939.00***	***$35,293.05***	***$12,676.92***	

Senior Programs (AKA) 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

Important Events in 2017

- *2017 continues to have well-attended Trips programs*
- *Shirley Janocha was the 2017 Recipient of the Vaughn Award*

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 active place! We have many ongoing weekly programs such as coffee hours, cards, core-fit fitness class, senior STEP fitness, computer access, bone builders, Wii Bowling, bingo (for seniors 55 and over), tai chi, lunches (for seniors age 60 and over), knitting groups, art classes, movies, teas, etc. In addition to these ongoing programs, the Center offers access to health clinics such as hearing screenings, blood pressure clinics, flu shot clinics, Medicare Part D Open Enrollment counseling sessions and foot clinics. Additionally, we offer transportation services to and from the Senior Center and one day is set aside for grocery shopping trips.

Fun Movies

Games!

Social Gatherings

In 2017 the Senior Center had a well-attended Trips program. Groups visited Myrtle Beach- multi day trip, a Boothbay Harbor overnight, the Danversport Yacht Club to see a show, Boston Mass for an Odyssey cruise, the White Mountains for a holiday overnight, Mt Washington-NH trip on the Cog railroad, and four visits to area Casinos!

Cog Railway Trip

Myrtle Beach Trip

The Senior Center 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 per week, Tuesday-Friday.

The Senior Center continues to have a strong working relationship with the Pelham NH Council on Aging, Corp.(PCOA). The Senior Center Director attends monthly meeting of the PCOA Board of Directors. The PCOA funded several improvements to our Town's Senior Center program. In 2017, the PCOA helps to pay for three trips for our seniors, a February winter pancake breakfast, a Christmas social breakfast event and a several social lunch events, the Volunteer Appreciation Luncheon, as well as the Annual Christmas party at Harris Pelham Inn!

The Senior Center staff includes a full-time director, a part-time office manager, a part-time travel assistant and a part-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 Center on track. The Center is lucky to have such dedicated and hardworking employees and volunteers.

This year we are very excited to have a Vaughan Award winner from our Senior Programs. Shirley Janocha was awarded the Volunteer of the Year award for Hillsborough County for all the hard work she has done at the Hobbs Community Center! Congratulation Shirley- Pelham is very lucky to have you!

SHIRLEY JANOCHA
Hillsborough County Volunteer of the Year!

This past year has seen major improvements at our center.

- The parking lot expansion and re-pavement project was completed
- New porch fans were purchased installed on our screened-in porch, thanks to generous donations
- New LED lights in our dining area
- A new bus stop shelter is being built at our Center by an Eagle Scout candidate

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 Center and will be a focus of our efforts. This coming year we hope to increase our senior transportation to full time. This modest increase of 10 hours will make a positive impact on our home bound seniors.

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

Sara Landry, Sr. Center 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)

Important Events in 2017:

- *Ralph Barrett transfers from the Highway Department as a full-time attendant*
- *Transfer Station foreman, **Larry Neskey**, is the recipient of the prestigious, John H. Hargreaves Memorial Post 10722's award for Outstanding Public Servant for 2017! Congratulations Larry! An honor well deserved!*

In the year 2017, the Pelham Transfer Station and Recycling Center handled 3,044 tons of solid waste trash which is a decrease of 287 tons. However, we collected 977 tons of single stream recyclables. This was an increase of 18 tons over 2016. We also saw in increase of $1,660.68 over 2016 revenues at $45,982.02. We continue to see an increase in households using the facility in 2017 between new homes built and households dropping their private trash pickup due to the rising prices.

The construction of the single stream building that was approved by the voters at the Town meeting in was completed in 2017. We are now able to compact the recycling materials, therefore decreasing frequency of pickups. This will result in a lower overall cost for disposal.

At the end of 2017, we were able to cut costs of our part-time attendants by adding a full-time attendant, Ralph Barrett. Ralph came to us from the Highway Department. He continues to be available to the Highway Department for winter maintenance (plowing, sanding & salting) as needed. He will remain available to the Highway Department throughout the year as needed. We are happy to have him aboard.

Since we are a member of the Nashua Region Solid Waste Management District, we our 2nd Household Hazardous Waste Collection in August. Five of the 7 events in 2017 were held in Nashua, 1 event in Milford and 1 event here in Pelham. This allowed all the Pelham residents and surrounding NH towns the opportunity to bring any household hazardous waste chemicals to the collection site and have them disposed of properly without have to bring their items to Nashua or Milford. Once again, Pelham had a very successful collection. As reported by the NRPC, we increased our participation here in Pelham with 152 households. This was an increase of 18 households over last year's collection. For the future, we will be alternating with the Town of Milford. In 2018 Milford will have the extra collection and the collection in Pelham will be in 2019. There will still be HHW Collections in Nashua as well. 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 found 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 for their patience during the construction of the new building and while we are making any changes to the operations. We are working diligently to reduce costs while producing more revenue for you, the taxpayer. Our staff of Larry Neskey, Bob Long, Steve Belcher, Ralph Barrett and Marie Maruca and I would also like to take this opportunity to personally thank all of the residents for their kindness and generosity throughout the year. We appreciate your support.

Respectfully Submitted,

Frank Ferreira, Director

Zoning Board of Adjustment

Committee Chair:
David Hennessey
Committee Vice Chair:
Svetlana Paliy

Pelham Planning Department
6 Village Green
Pelham, NH 03076

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

Webpage:
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 before 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

The Pelham Zoning Board of Adjustment fulfilled one of its goals this year by having sufficient members and alternates to avoid having to postpone any meetings for lack of a full board. Another goal was to spend more time explaining to applicants, abutters, and members of the public our procedures and the state RSA's, local zoning laws, and our bylaws. For many, applying to the ZBA or testifying for or against an application is confusing. A core responsibility of our board is to be a transparent and helpful as possible.

In addition to the responsibility of reviewing Variance requests, the Board is charged with:

- Granting Equitable Waivers
- Special Exceptions
- Appeals of Administrative Decisions

The Board wishes to thank Charity Landry, the Board Recording Secretary, for recording minutes from at times, lengthy meetings. We also thank Planning Director Jeff Gowan and Sandra Dufresne, Planning Office Manager for their assistance, guidance, and professional input over many years. We would especially like to thank Jenn Beauregard, our Zoning Administrator, for attending our meetings and her professionalism and knowledge.

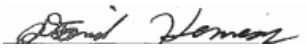
Also, special thanks must go to Jim Greenwood for his continued dedication to handling cable coverage and taping our meetings, and to Pelham Community Television (PTV) for providing televised access to Pelham residents. Many of the members attended conferences and workshops provided by the New Hampshire Office of Energy and Planning as well as workshops provided by the New Hampshire Local Government Center in order to stay abreast of new Legislative and Judicially ordered changes to the application of Zoning laws in this state.

The following cases were heard in 2017:

Applications for Variance	**24**	**Applications for Special Exception**	**14**
Applications Approved	*19*	*Applications Approved*	*14*
Applications Denied/Withdrawn	*4*	*Applications Denied/Withdrawn*	*0*
Applications Continued to 2018	*1*	*Applications Continued to 2018*	*0*
Appeal of Administrative Decision	**1**	**Requests for Rehearing**	**3**
Administrative Decision Upheld	*1*	*Request Granted*	*0*
Administrative Decision Overturned	*0*	*Requests Denied/Withdrawn*	*3*
Applications for Equitable Waiver	**1**		
Applications Approved	*1*		
Applications 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

Respectfully Submitted,



David Hennessey

Zoning Board of Adjustment

MEMBERS OF THE BOARD JANUARY THRU APRIL		MEMBERS OF THE BOARD MAY THRU DECEMBER	
David Hennessey, Chair	2018	David Hennessey, Chair	2018
Svetlana Paliy, Vice Chair	2016	Svetlana Paliy, Vice Chair	2019
Christopher LaFrance, Secretary	2017	Bill Kearney, Secretary	2018
Peter McNamara	2016	Peter McNamara	2019
Bill Kearney	2018	Diane Chubb	2020
Lance Ouellette, Alternate	2016	Lance Ouellette, Alternate	2019
Pauline Guay, Alternate	2016	Darlene Culbert, Alternate	2019
Darlene Culbert, Alternate	2016	Thomas Kenney, Alternate	2018
Thomas Kenney, Alternate	2018	Deborah Ryan, Alternate	2020
Charity Landry, Recording Secretary		Heather Patterson, Alternate	2020
		Charity Landry, Recording Secretary	

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

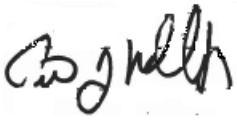
The Capital Improvements Plan (CIP) Committee was established by the Planning Board in the spring of 2016 in order to prepare and adopt a CIP for the years 2017 through 2023. The CIP is an important planning document for Pelham; it is essentially a seven-year schedule that programs a series of municipal 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 Improvement Committee

Peter McNamara, Esq., Chair
Hal Lynde, Selectmen's Rep.
Bob Sherman, Budget Committee
David Wilkerson, School Board
Deborah Mahoney, PSD Business Administrator
Samuel Thomas, Planning Board Alt.
Jeff Gowan, Planning Director

CAPITAL IMPROVEMENTS PLAN

2018 - 2024

Adopted by the Pelham Planning Board on August 21, 2017

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
Joseph Passamonte, 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:

NRPC
Nashua Regional Planning Commission

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APPENDIX B CAPITAL PROJECT WORKSHEET AND SUBMISSION FORM
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PELHAM CAPITAL IMPROVEMENTS PLAN 2018-2024

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:

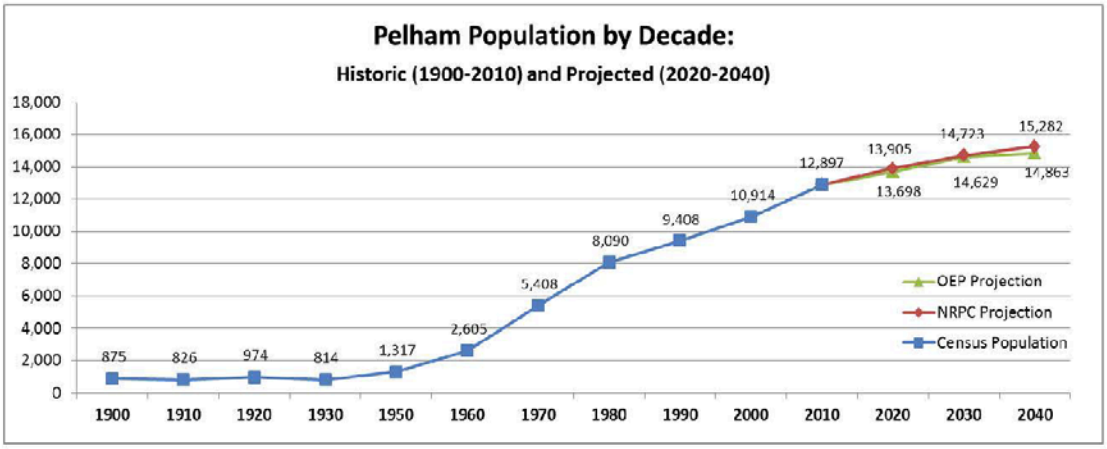
- To provide the Town of Pelham with a guide to be used by the Budget Committee, Board of Selectman, and School Board for their annual budgeting process (RSA 674:5-8);
- To provide a forward looking planning tool for the purpose of contributing to the creation of a stable real property tax rate;
- To 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.

FIGURE 1: POPULATION BY DECADE



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

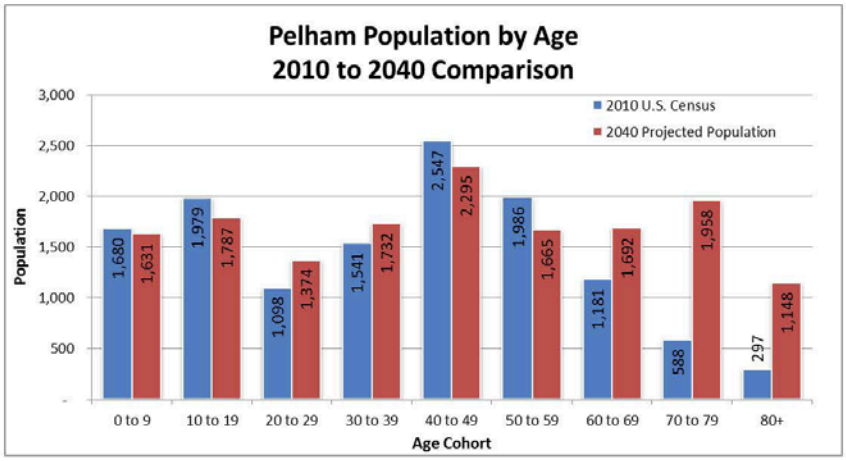
TABLE 1: HISTORIC POPULATION AND FUTURE PROJECTIONS

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

OEP Population Estimates		
Year	Population	Annual GR
2011	12,894	0.0%
2012	12,898	0.0%
2013	12,970	0.6%
2014	13,069	0.8%
2015	13,117	0.4%
NRPC Projections		
Year	Population	Annual GR
2020	13,905	1.2%
2025	14,357	0.6%
2030	14,723	0.5%
2035	15,063	0.5%
2040	15,282	0.3%

Annual GR: Annualized Growth Rate
Sources: U.S. Census Bureau, NRPC, NH Office of Energy and Planning

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 2018 to 2024 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 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 2018 to 2024 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 airpacks 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 2017. Willow Street Bridge requires significant upgrades as well as additional research at this point in time. 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 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 2017. The information in Table 2 represents all requests for capital projects submitted by each municipal division to the CIP Committee in 2017. The 'CIP Committee Priority Recommendations' in the column to the far right describes the rank assigned by the CIP Committee within the seven categories of relative project priority.

TABLE 2: SUMMARY OF PROJECTS REQUESTED 2017 DATA

ID	Department/Project	Cost Without Debt/Revenue	Starting Year	Financing Method Recommended	CIP Committee Priority Recommendations						
	Starting Year and Priority Recommendations based on Dept. & C.I.P. Committee Review Process				U	C	N	D	F	R	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 2	$590,000	2020	1-Year Appropriation			N				
C	Fire Department Radio System	$120,000	2021	1-Year Appropriation			N				
IV.	**HIGHWAY DEPARTMENT**										
A	2018 Highway Maintenance Garage	TBD	2019	TBD			N			R	
B	66,000 GVW 10-Wheel Dump Truck	$230,000	2020	1-Year Appropriation			N				
C	3.5-Yard 4-Wheel Drive Loader	$170,000	2019	1-Year Appropriation			N				
D	2020 Willow Street Bridge	$2,657,000	2018	State Aid Bridge, Capital Reserve Withdrawal, Appropriation		C					
E	Skid Steer Machine w/ Bucket, Snow blower Attachment, & 48" Rotary Mower Attachment	$90,000	2018	1-Year Appropriation			N				
F	Abbot Bridge Structure	TBD	2023	TBD			N			R	
V.	**SOLID WASTE DISPOSAL**										
	No CIP needs at this time										
VI.	**PARKS AND RECREATION**										
	No CIP needs at this time										
VII.	**LIBRARY**										
	No CIP needs at this time										
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					
D	Memorial School Roof	TBD	2021	TBD						R	
E	Memorial School Septic System	$75,000	2019	1-Year Appropriation			N				
F	Memorial School Air Conditioning System	TBD	2019	TBD				D		R	
G	PES Air Conditioning System	TBD	2019	TBD				D		R	
H	Harris Field Track Replacement	$75,000	2019	$75,000			N				
I	Resurface PES Parking Lot	TBD	2021	TBD						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 2018 – 2024 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.

IV. D. **Willow Street Bridge – 2018.** Voters approved a 2015 Warrant article appropriating $2,657,500 for the purpose of design engineering, permitting, and replacement of the Willow Street Bridge. Of the $2,657,500 appropriation, up to $2,126,000 will come from New Hampshire Department of Transportation State Bridge Aid, $74,804 from the existing Willow Street Bridge Capital Reserve Fund, $175,000 from the existing 2013 Willow Street Bridge Warrant Article and $281,696 from general taxation. The New Hampshire State Dept. of Transportation (NHDOT) has scheduled this work for 2020 but has given some assurances if Pelham raises the funds now they will reimburse the Town sooner thus getting the project completed earlier than currently scheduled.

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. Construction began in September, 2014 with planned project completion in 2016.

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 R, as additional research must be completed to address this need.

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 2 – 2020.** The scheduled replacement of the Engine 2 in 2020, with the cost of $590,000. Engine 2 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 $120,000.

IV. B. **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 also has a CIP Committee Priority Ranking of R, as additional research must be completed to 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 $230,000.

IV. C. **3.5 Yard 4-Wheel Drive Loader – 2019.** 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 $170,000.

IV. E. **3.5 Yard 4-Wheel Drive Loader – 2018.** This machine would be used to mow and trim brush on the roadside as well as to clear snow off sidewalks and around town buildings in the winter. Currently the Town hires vendors for roadside brush maintenance and snow removal. The vendor that trims roadside brush currently charges $10,000 per trim for the Town. This machine could also be used at the Transfer Station on the occasion that a Skid Steer machine breaks down. The total cost of the project is $90,000.

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. D. **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.

"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. This project also has a CIP Committee Priority Ranking of R, as additional research must be completed to address this need.

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. This project was ranked as desirable, but also has a CIP Committee Priority Ranking of R, as additional research must be completed to address this need.

X. H. **Memorial School Air Conditioning System – 2019.** The project proposes to design, build, and install an air conditioning system at the Pelham Memorial School. Educational research has clearly shown that the environmental conditions of a classroom can have a significant negative affect on learning. This project was ranked as desirable, but also has a CIP Committee Priority Ranking of R, as additional research must be completed to 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 2017 – 2023 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
IV. F.	Abbot Bridge Structure
VII. A.	Library Renovations
X. E.	PES Air Conditioning System
X. H.	Memorial School Air Conditioning System

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

No projects were ranked as Inconsistent in the 2017 – 2023 CIP. However, new projects in subsequent CIPs could receive this ranking if the project is inconstant in terms of project justification or cost analysis.

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, 2018-2024, Annual Costs and Revenues

Appendix A - Schedule of Capital Improvement Projects 2018-2024

	TOWN OF PELHAM	CAPITAL IMPROVEMENTS PLAN, 2018-2024																
	DRAFT: July 25, 2017																	
	PROJECT COSTS: **in bold face type** REVENUES: (in parentheses)																	
	PROJECT OR EQUIPMENT AND SOURCE OF REVENUES By Dept or Service Area	Priority Rank	Existing Capital	Prior Payments	2018	2019	2020	2021	2022	2023	2024	7-Year Total Costs	7-Year Total Revenues	Total Project Costs	Outstanding Revenues	Balance To Be Paid by Town Beyond Year 7	Unprogrammed Projects	
I.	**ADMINISTRATIVE/GENERAL GOV'T**																	I.
A	Municipal Building	C												(see bond)				A
B	20 year Bond/Bank Note 2002-2022	C		$6,420,224	$343,560	$331,520	$319,200	$306,600	$293,300			$1,594,180		$8,014,404		$0		B
C	Town Building Emerg Repair Cap Res	C	$81,932									$0		$0		$0		C
II.	**POLICE DEPARTMENT**																	II.
A	Animal Control Shelter	N/R				$274,709						$274,709		$274,709		$0		A
III.	**FIRE DEPARTMENT**																	III.
A	Replace Ambulance 2	N						$260,000				$260,000		$260,000		$0		A
	Capital Reserve Withdrawal							($260,000)					($260,000)					
B	Replace Engine 2	N					$590,000					$590,000		$590,000		$0		B
C	Fire Department Radio System	N						$120,000				$120,000		$120,000		$0		C
IV.	**HIGHWAY DEPARTMENT**																	IV.
A	Highway Maintenance Garage	N/R				TBD						$0		$0		$0		A
B	66,000 GVW 10-Wheel Dump Truck	N					$230,000					$230,000		$230,000		$0		B
C	3.5-Yard 4-Wheel Drive Loader	N				$170,000						$170,000		$170,000		$0		C
D	Willow Street Bridge	C			$2,657,500							$2,657,500		$2,657,500		$0		D
	State Aid	C			($2,126,000)								($2,126,000)			$0		
	Capital Reserve Withdrawal	C	$165,000		($74,504)								($74,504)			$0		
	Town Appropriation	C			($456,696)								($456,696)			$0		
E	Skid Steer Machine w/ Bucket, Snow blower Attachment, & 48" Rotary Mower Attachement	N			$90,000							$90,000		$90,000		$0		E
F	Abbot Bridge Structure	N/R								TBD		$0		$0		$0		F
V.	**SOLID WASTE DISPOSAL (Transfer Station)**																	V.
A	No CIP needs at this time											$0		$0		$0		A
VI.	**PARKS AND RECREATION**																	VI.
A	No CIP needs at this time											$0		$0		$0		A
VII.	**LIBRARY**																	VII.
A	Renovations	D/R				$180,000						$180,000		$180,000		$0		A
VIII.	**CEMETERY**																	VIII.
A	No CIP needs at this time											$0		$0		$0		A
IX.	**SENIOR CENTER**																	IX.
A	No CIP needs at this time											$0		$0		$0		A
	TOTAL MUNICIPAL CAPITAL EXPENDITURES (Amount to be raised through property taxes)																	
	TOTAL - Municipal				$433,860	$956,229	$1,139,200	$426,600	$293,300	$0	$0	$6,076,389	($2,917,200)	$12,496,613	$0	$6,420,224	$0	
X	**SCHOOL CAPITAL EXPENDITURES**																	X
A	Pelham High School Addition	C														$0		A
B	20 year Bond/Bank Note 2015-2034	C		$4,381,036	$1,841,195	$1,788,155	$1,735,115	$1,682,075	$1,629,035	$1,575,995	$1,522,955	$11,774,525		$30,071,664		$13,916,103		B
C	Memorial School Roof	R						TBD				$0		$0		$0		C
D	Memorial School Septic System	N				$75,000						$75,000		$75,000		$0		D
E	PES Air Conditioning System	D/R				TBD						$0		$0		$0		E
F	Harris Field Track Replacement	N				$75,000						$75,000		$75,000		$0		F
G	Resurface PES Parking Lot	R						TBD				$0		$0		$0		G
H	Memorial School Air Conditioning System	D/R				TBD						$0		$0		$0		H
	TOTAL SCHOOL CAPITAL EXPENDITURES (Amount to be raised through property taxes)																	
	TOTAL - School				$1,841,195	$1,938,155	$1,735,115	$1,682,075	$1,629,035	$1,575,995	$1,522,955	$11,924,525	$0	$30,221,664	$0	$13,916,103	$0	
	TOTAL CAPITAL EXPENDITURES (Amount to be raised through property taxes)																	
	TOTAL - Municipal + School				$2,275,055	$2,894,384	$2,874,315	$2,108,675	$1,922,335	$1,575,995	$1,522,955	$18,000,914	($2,917,200)	$42,718,277	$0.0	$20,336,327	$0	

PRIORITY RANK KEY: U--Urgent C--Committed N--Necessary D--Desirable F--Deferrable R--Research I--Inconsistent

** see descriptive explanation in CIP document*

APPENDIX B

PELHAM CIP PROGRAM

Capital Project Worksheet and Submission Form

Town of Pelham
Capital Improvements Plan
2018-2024
Appendix B

TOWN OF PELHAM CAPITAL IMPROVEMENT PLAN 2017-2023

PROJECT WORKSHEET

Priority ranking_____ Year First Scheduled_____ Year needed_____

Department_____ **Department Priority** ____**of** ___**projects** **Date of this submission**_____

Type of Project:
(check one)

Primary purpose of project is to:

- ☐ Replace or repair existing facilities or equipment
- ☐ Improve quality of existing facilities or equipment
- ☐ Expand capacity of existing service level/facility
- ☐ Provide new facility or service capability

Service Area of Project Impact:
(check one)

- ☐ Region
- ☐ Municipality
- ☐ School District
- ☐ _____District
- ☐ Business District
- ☐ Neighborhood
- ☐ Street
- ☐ Other Area

Project Description:

Project Rationale:

- ☐ Removes imminent threat to public health or safety
- ☐ Alleviates substandard conditions or deficiencies
- ☐ Responds to federal or State requirement for implementation
- ☐ Improves the quality of existing services
- ☐ Provides added capacity to serve growth
- ☐ Reduces long-term operating costs
- ☐ Provides an incentive to economic development
- ☐ Eligible for matching funds available until _____

Narrative Justification (Attach all backup material if possible):

Town of Pelham
Capital Improvements Plan
2018-2024
Appendix B

Cost Estimate:	**Capital Costs**	**Impact on Operating & Maintenance**
(Itemize as Necessary)	Dollar Amount (in current $)	**Costs or Personnel Needs**
	$_____ Planning/feasibility analysis	☐ Increases personnel requirements
	_____ Architecture & engineering fees	☐ Increases O & M costs
	_____ Real Estate acquisition	☐ Reduces personnel requirements
	_____ Site preparation	☐ Reduces O & M costs
	_____ Construction	
	_____ Furnishings & equipment	**Dollar Cost of Impacts if known:**
	_____ Vehicles and capital equipment	(+) $_____annually
	_____	
	_____	(-) $_____annually
	$_____ Total project cost	Estimated useful life is____ years

Sources of Funding:

Grant from: _____ $ _____show type

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 _____

_____ _____

_____ _____

Form Prepared by:

_____
(Signature)

_____
(Title)

_____
(Department/Agency)

_____
(Date prepared)

Total Project Cost $_____

DO NOT WRITE BELOW THIS LINE

CIP Committee Rating and Narrative Explanation

The CIP Committee rates this Capital Improvement as _____for the _____ Warrant.

Description of Rating

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.**

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

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.

(h) The adoption of a growth management limitation or moratorium by a municipality shall not affect any development with respect to which an impact fee has been paid or assessed as part of the approval for that development.

(i) Neither the adoption of an impact fee ordinance, nor the failure to adopt such an ordinance, shall be deemed to affect existing authority of a planning board over subdivision or site plan review, except to the extent expressly stated in such an ordinance.

(j) The failure to adopt an impact fee ordinance shall not preclude a municipality from requiring developers to pay an exaction for the cost of off-site improvement needs determined by the planning board to be necessary for the occupancy of any portion of a development. For the purposes of this subparagraph, "off-site improvements" means those improvements that are necessitated by a development but which are located outside the boundaries of the property that is subject to a subdivision plat or site plan approval by the planning board. Such off-site improvements shall be limited to any necessary highway, drainage, and sewer and water upgrades pertinent to that development. The amount of any such exaction shall be a proportional share of municipal improvement costs not previously assessed against other developments, which is necessitated by the development, and which is reasonably related to the benefits accruing to the development from the improvements financed by the exaction. As an alternative to paying an exaction, the developer may elect to construct the necessary improvements, subject to bonding and timing conditions as may be reasonably required by the planning board. Any exaction imposed pursuant to this section shall be assessed at the time of planning board approval of the development necessitating an off-site improvement. Whenever the calculation of an exaction for an off-site improvement has been predicated upon some portion of the cost of that improvement being borne by the municipality, a refund of any collected exaction shall be made to the payor or payor's successor in interest upon the failure of the local legislative body to appropriate the municipality's share of that cost within 6 years from the date of collection. For the purposes of this subparagraph, failure of local legislative body to appropriate such funding or to construct any necessary off-site improvement shall not operate to prohibit an otherwise approved development.

(k) Revenue from impact fees imposed upon development and collected by a municipality under RSA 674:21, V for construction of or improvement to municipal road systems may be expended upon state highways within the municipality only for improvement costs that are related to the capital needs created by the development. Such improvements may include items such as, but not limited to, traffic signals and signage, turning lanes, additional travel lanes, and guard rails. No such improvements shall be constructed or installed without approval of the state department of transportation. In no event shall impact fees be used for any improvements to roads, bridges, or interchanges that are part of the interstate highway system. Nothing in RSA 674:21, V shall be construed as allowing or authorizing additional impact fees merely by virtue of having approved the expenditure of collected fee revenue for construction of or improvement of state highways, nor shall it be construed as allowing the adoption of new impact fees devoted to assessing impacts to state highways.

(l) No later than 60 days following the end of the fiscal year, any municipality having adopted an impact fee ordinance shall prepare a report listing all expenditures of impact fee revenue for the prior fiscal year, identifying the capital improvement project for which the fees were assessed and stating the dates upon which the fees were assessed and collected. The annual report shall enable the public to track the payment, expenditure, and status of the individually collected fees to determine whether said fees were expended, retained, or refunded.

VI. (a) In this section, "village plan alternative" means an optional land use control and subdivision regulation to provide a means of promoting a more efficient and cost effective method of land development. The village plan alternative's purpose is to encourage the preservation of open space wherever possible. The village plan alternative subdivision is meant to encourage beneficial

consolidation of land development to permit the efficient layout of less costly to maintain roads, utilities, and other public and private infrastructures; to improve the ability of political subdivisions to provide more rapid and efficient delivery of public safety and school transportation services as community growth occurs; and finally, to provide owners of private property with a method for realizing the inherent development value of their real property in a manner conducive to the creation of substantial benefit to the environment and to the political subdivision's property tax base.

(b) An owner of record wishing to utilize the village plan alternative in the subdivision and development of a parcel of land, by locating the entire density permitted by the existing land use regulations of the political subdivision within which the property is located, on 20 percent or less of the entire parcel available for development, shall grant to the municipality within which the property is located, as a condition of approval, a recorded easement reserving the remaining land area of the entire, original lot, solely for agriculture, forestry, and conservation, or for public recreation. The recorded easement shall limit any new construction on the remainder lot to structures associated with farming operations, forest management operations, and conservation uses, and shall specify that the restrictions contained in the easement are enforceable by the municipality. Public recreational uses shall be subject to the written approval of those abutters whose property lies within the village plan alternative subdivision portion of the project at the time when such a public use is proposed.

(c) The submission and approval procedure for a village plan alternative subdivision shall be the same as that for a conventional subdivision. Existing zoning and subdivision regulations relating to emergency access, fire prevention, and public health and safety concerns including any setback requirement for wells, septic systems, or wetland requirement imposed by the department of environmental services shall apply to the developed portion of a village plan alternative subdivision, but lot size regulations and dimensional requirements having to do with frontage and setbacks measured from all new property lot lines, and lot size regulations, as well as density regulations, shall not apply.

(1) The total density of development within a village plan alternate subdivision shall not exceed the total potential development density permitted a conventional subdivision of the entire original lot unless provisions contained within the political subdivision's land use regulations provide a basis for increasing the permitted density of development within a village plan alternative subdivision.

(2) In no case shall a political subdivision impose lesser density requirements upon a village plan alternative subdivision than the density requirements imposed on a conventional subdivision.

(d) If the total area of a proposed village plan alternative subdivision including all roadways and improvements does not exceed 20 percent of the total land area of the undeveloped lot, and if the proposed subdivision incorporates the total sum of all proposed development as permitted by local regulation on the undeveloped lot, all existing and future dimensional requirements imposed by local regulation, including lot size, shall not apply to the proposed village plan alternative subdivision.

(e) The approving authority may increase, at existing property lines, the setback to new construction within a village plan alternative subdivision by up to 2 times the distance required by current zoning or subdivision regulations, subject to the provisions of subparagraph (c).

(f) Within a village plan alternative subdivision, the exterior wall construction of buildings shall meet or exceed the requirements for fire-rated construction 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.]

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

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**

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

Meeting Information:

Conservation Commission Meets:

Day:

The 2nd Wednesday of each month at 7PM

Location:

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

Important Events in 2017:

- *Large 46-acre parcel acquired*
- *Conservation Commission, Forestry Committee and Border Riders staffed a booth at Old Home Day*
- *Ken Stanvick became a new member to the Board*
- *Kaela Law stepped down from the commission after moving out of town*

PELHAM CONSERVATION COMMISSION
2017 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.

Highlights of our activities during the year 2017 include:

- One more parcel was acquired and hence protected from development. This 46-acre parcel stretches from Mammoth road, just south of the intersection with Sherburne Road, to Beaver Brook. The parcel also has frontage at the end of Moon Shadow Drive and therefore would be easily developed. Frederic Merriam, the owner of the 46-acre parcel, donated a 6-acre parcel to the Conservation Commission. This parcel is at the end of Cranberry Lane. Since 2002, the Conservation Commission has acquired 1000 acres of open space. We have accomplished our goal, set back in 2002, to preserve 1000 acres in Pelham!

- 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.

- We welcomed Ken Stanvick as a new member of the Commission. Unfortunately, a few months later, Kaela Law had to resign because she moved out of town. 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. Paul Dadak is the Conservation Commission's representative on the Planning Board. In addition to Paul's efforts, joint site walks and written/verbal communications assure that we work in cooperation with the other boards.

- The Forestry Committee, led by Deborah Waters, had another very active year of timber harvesting and trail building. Please see their annual report for details. Paul Gagnon is the Conservation Commission's representatives 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

Paul Gagnon, Chair - 2018
Paul Dadak - 2020
Louise Delehanty - 2018
Mike Gendreau - 2020
Lisa Loosigian - 2020
Karen MacKay - 2018
Ken Stanvick - 2019

Respectfully submitted,

Paul R Gagnon, Chair

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

Important Events in 2017:

- *Expanded trails at the Costa Conservation area*
- *Trails rehabilitated, and security measures were implemented at the Gumpus Pond Conservation Area*
- *Two new bridges installed at Merriam-Cutter Conservation area*

"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. Creating, marking and maintaining trails has been a recent focus, providing passive recreational opportunities on our town forests and conservation areas.

This year, we expanded trails at the Costa Conservation Area.

We continued work on the master plan for the Wolven Conservation Area which includes creating a small parking area and installing a kiosk and sign.

Trails were rehabilitated, and further security measures were implemented at the Gumpus Pond Conservation Area.

Trails were mowed and bridges installed at Peabody Town Forest.

Two new bridges were installed at Merriam-Cutter Conservation Area along with a section of trail re-routed to avoid wetland impact.

A forest management plan was drafted by Bay State Forestry Service for the Cutler-Spalding Conservation Area to be implemented in 2018.

In conjunction with Nashua Regional Planning Commission, a trail mapping project with mobile device capability will begin in 2018.

Many dedicated volunteers worked on our forestry projects this year. We thank them for their valuable commitment.

Respectfully submitted,

Deborah Waters

Deborah Waters

Forestry Committee

Deborah Waters, Chair - 2018
Brendan Decelles - 2020
Paul Gagnon - 2019
Robert Lamoureaux - 2018
Gayle Plouffe - 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

Friends of the Library in Pelham

The Friends of the Library in Pelham (FLIP) are 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 the services and programs the 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 limited budget. We are also very proud of our Business Members who generously help the Friends provide activities and library events. 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.

Meetings are held the second Tuesday of the month at the Library. See our website for updated information: http://pelhampublicLibrary.org/friends-of-the-Library/. Joining FLIP is not a huge commitment and we are a fun group to spend time with!

Friends of the Library in Pelham submit an Annual report to the Office of the New Hampshire Attorney General Charitable Trusts Unit annually. 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; $2821.32.00, Daddy & Donuts, Young Adult Programing, Arts and Crafts, Children's Programs; $ 2695.50 and one $500.00 scholarship awarded to a Pelham resident.

To join the Friends, annual membership costs just $10.00. You must be a FLIP member to enjoy the Museum Pass program. Check out our website or visit the Library to find out how you can join us in 2018!

Respectfully Submitted,

Catherine Somma
Catherine Somma, FLIP President

FLIP Members

President – Catherine Soma
Vice President – Raymond Graham
Secretary – Rosemarie Graham
Treasurer – Jane E. Beane
Membership Coordinator - Carolyn Thompson

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

Important Events in 2017:

- *Personnel changes on the Board – we say goodbye and thank you to Jason Croteau, Michael Sherman and Robert Molloy*
- *Welcomed Jim Bergeron as a full-time member as well as Sam Thomas, Derek Steele and Bruce Bilapka as alternate members*
- *Rewrote several Zoning Ordinances that were approved at the 2017 Town Meeting*

This past year was relatively uneventful for the Board, with two exceptions: personnel changes within the Board's membership, and several changes to Pelham's Zoning Ordinance.

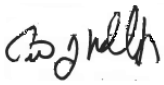
Jason Croteau, a Board member for several years, chose not to run for re-election. In addition, two alternate members, Michael Sherman and Robert Molloy, were forced to resign for personal reasons. They were valuable contributors to the Board, and we thank them for their services.

Fortunately, a number of individuals have stepped forward. Jim Bergeron ran and was elected as a full-time member. Sam Thomas, Derek Steele and Bruce Bilapka all volunteered and were selected as alternate members. Hal Lynde was appointed by the Board of Selectmen as its ex-Officio representative, succeeding Bill McDevitt. We welcome them and look forward to working productively with them.

Over several months leading up to the Town's March meeting, The Board's Zoning Sub-Committee worked on several changes to the Town's Zoning Ordinance. These included a re-write of Article XI, the sign ordinance, in response to a detailed US Supreme Court decision; changes to Article XII regarding Assisted Dwelling Units, in response to newly-enacted State legislation; and changes to Article XIX, the Senior Housing Ordinance. After vigorous debate, the Board voted to put these measures on the 2017 March ballot, where they were approved by the voters in overwhelming numbers. The Article XIX changes were subsequently re- approved in a June special election. A special thank you to the Town's voters for their support in enacting these measures.

As always, the Board extends its thanks to Planning Director Jeff Gowan and the entire staff of the Planning Department for their professionalism and expertise in helping the Board conduct its business. Thanks also to Jim Greenwood and the volunteers who broadcast the Board's meetings and to Charity Landry for her transcription of our meeting minutes. The Board could not function effectively without their efforts.

Respectfully submitted,



Peter J. McNamara, Esq., Chair

Planning Board

Peter McNamara, Chair
Roger Montbleau, Vice Chair
Paul Dadak, Secretary
Hal Lynde, Selectmen's Rep.
Tim Doherty
Joseph Passamonte
Jim Bergeron
Paddy Culbert, Alt.
Richard Olsen, Alt.
Samuel Thomas, Alt.
Derek Steele, Alt.
Bruce Bilapka, Alt.
Jeff Gowan, Planning Director
Charity Landry, Recording Secretary

2018 Town Warrant

TOWN OF PELHAM
STATE OF NEW HAMPSHIRE
WARRANT
2018 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 6, 2018 at 7:00 PM. This session shall consist of explanation, discussion, and debate of warrant articles numbered 2 through 18. 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 13, 2018 between the hours of 7:00 AM and 8:00 PM to vote by official ballot on warrant articles numbered 1 through 18 where article 1 concerns the selection of necessary town officials.

2018 Town Warrant *(Page 2 of 6)*

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

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).

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).

2018 Town Warrant *(Page 3 of 6)*

Department	Selectmen 2018 Approved	Budcom 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***

Article 5 – Keno Article
Shall the Town vote to allow the operation of keno games within the Town of Pelham? (Submitted without Recommendation).

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).

2018 Town Warrant *(Page 4 of 6)*

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).

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).

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).

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).

2018 Town Warrant *(Page 5 of 6)*

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).

Article 12 – Staffing for Adequate Fire and Emergency Response (SAFER) Firefighter Grant
Shall the Town vote to accept a Federal Emergency Management Grant (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).

Article 13 – Highway Building Capitol 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).

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).

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).

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 construct two roundabouts at the intersections of Sherburne Road and Mammoth Road and Mammoth Road and Marsh Road. Said appropriation will be offset by a Congestion Mitigation Air Quality Program (CMAQ) Grant in the amount of 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. 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).

2018 Town Warrant *(Page 6 of 6)*

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).

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 13, Lot 3-167, known as 30 Jeremy Hill Road, pursuant to the provisions of RSA 231:43?

Given under our hands this 29th day of January, 2018

Douglas Viger, Chair _____

Harold Lynde, Vice Chair _____

William McDevitt, Selectman _____

Paul Leonard, Selectman _____

S. Amy Spencer, Selectman _____

I, the undersigned, Brian McCarthy, serving as the Town Administrator, do hereby certify that on this 29th day of January, 2018, I did post signed copies of the 2018 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

AMENDMENTS MADE AT TOWN DELIBERATIVE SESSION

FEBRUARY 6, 2018

ARTICLE 16: THE SELECTMEN MADE AN AMENDMENT TO CHANGE THE WORDING IN THE FIRST SENTENCE AFTER THE WORD "TO" FROM CONSTRUCT TWO ROUNDABOUTS TO INSTALL INTERSECTON CONTROL DEVICES. THERE WAS ALSO A FRIENDLY AMENDMENT TO ADD THE WORDS "NOT MORE THAN" AFTER THE WORD " EXPEND" IN THE SECOND SENTENCE.

ARTICLE 16 WILL NOW READ: 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)

ARTICLE 18: AN AMENDMENT WAS MADE BY SCOTT JACQUES TO CHANGE SOME OF THE LANGUAGE IN THIS PETITION WARRANT ARTICLE TO BE MORE SPECIFIC.

ARTICLE 18 WILL NOW 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 eight-hundred feet (800'), pursuant to the provisions of RSA 231-43? (Not Recommended by the Board of Selectmen)

Respectfully Submitted,

Dorothy A. Marsden

Dorothy A. Marsden
Town Clerk

2018 School Warrant

2018 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 7, 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.

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, 2018, at 7:00 A.M. for the choice of School District Officers elected by official ballot, to vote on questions required by law to be inserted on the official ballot, and to vote on all Warrant Articles from the first session on official ballot per RSA 40:13, VII. The polls for the election of School District Officers and other action required to be inserted on said ballot will open on said date at 7:00 A.M. and will not close earlier than 8:00 P.M.

ARTICLE A

To elect by ballot the following School District Officers:

School Board Member	3-Year Term
School Board Member	3-Year Term

2018 School Warrant *(Page 2 of 3)*

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

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

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

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

2018 School Warrant *(Page 3 of 3)*

GIVEN UNDER OUR HANDS AT SAID PELHAM THIS 17th DAY OF JANUARY 2018.

Thomas Gellar, Chair

Deborah Ryan, Vice Chair

Megan Larson

G. David Wilkerson

Candice Repici

Pelham School Board

Pelham School District

Interim Superintendent:
Dr. Betsey Cox-Buteau

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
Doug Viger

CLERK
Melissa Binette

TREASURER
Patricia E. Murphy

SCHOOL BOARD

Thomas Gellar, Chair	2019
Debbie Ryan, Vice Chair	2018
David Wilkerson	2019
Megan Larson	2018
Candice Repici	2020

INTERIM SUPERINTENDENT OF SCHOOLS
Dr. Betsey Cox-Buteau

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
Pelham Preschool	Trisha Kaufmann

SCHOOL NURSES
Jennifer Bodenrader
Susan Levine
Barbara Campbell

AUDITORS
Plodzik & Sanderson

Superintendent of Schools

Interim Superintendent:
Dr. Betsey Cox-Buteau

59A Marsh Road
Pelham, NH 03076

Phone: (603) 635-1145
Fax: (603) 635-1283

Website:
www.pelhamsd.org

Email:
communications@pelhamsd.org

Important Events in 2017:

- *Superintendent Amanda Lecaroz resigned in June 2017*
- *Dr. Betsey Cox-Buteau is appointed as Interim Superintendent*
- *Individualized Learning continues*
- *Incorporation of social-emotional learning also continues*
- *School Board tasked with review of current K-12 mathematics*

The Pelham School District said goodbye to long-time Superintendent Amanda Lecaroz at the end of June 2017. A search was held for a new superintendent and ultimately the Pelham School Board chose to wait one year and open a new search during the fall hiring season. Working with the New Hampshire School Boards Association, the Pelham School Board hired an interim superintendent for the 2017-2018 school year, and so here I am delaying retirement by another year.

The overarching theme of my leadership for this school year has been, let's not make any big changes, but instead work to tighten, strengthen, deepen, and hone what we have been already been working on and continue with Superintendent Lecaroz's work.

To that end, the effort toward "Educational Transformation" into personalized learning continues in each building. Data continues to be collected to show progress along the way as teachers and staff work with student data to provide individualized learning experiences for each student. The budget priorities reflected this work as well.

The incorporation of social-emotional learning continues. The COIIN Grant that provided funding for personnel and training in this effort closes out in June this year, but the work continues. This effort is co-incidental with the individualized learning effort in that it works to meet the needs of all students by meeting the needs of individual students as they grow and learn how to be healthy, mindful, and mentally fit individuals. This year, professional development for staff in this area has further heightened the awareness of student needs in this highly technologically and screen driven world and offered the staff new tools to work with students to help them to learn and grown in productive and healthy ways.

The Pelham School Board tasked a review of the current K-12 mathematics program. A program review takes an in-depth view of what criteria the math program is supposed to meet, uses data to determine how it is doing against those criteria, analyzes the data, and makes recommendations to the Board for moving the program forward. We are presently in the data analysis stage. The report will be posted on our website when it is accepted by the Board. While that program review is underway, two math textbook program pilots are underway. These textbook pilots will assist in making a decision on which textbooks to purchase in the next budget cycle to replace the present textbooks and outdated program. As you can see, math teaching and learning is being fully explored this year.

Also, a committee is reviewing the present district websites, the world's window into our school district. A survey has been conducted and shared with students, staff, and parents. The committee is reviewing the accessibility of our platform and working to get more useful information onto it to make it a resource where everyone can find out not only what's happening at the schools and with their children, but an archival location for the historical events of the school system as well. There is much work to be done, but the result will benefit everyone.

One more committee that I have had the pleasure to work with this year is the Pelham Memorial School Facilities Assessment Committee. This committee has done thorough work to assess the present status of the school, how it meets or does not meet the needs of staff and students, and surveyed the greater school district community to gather data. This committee will make its recommendation to the Board in the new year. It is clear that there are certain space and upgrade needs, but it will be up to a committee charged with the next phase of the effort to determine how those needs will be addressed. Stay tuned!

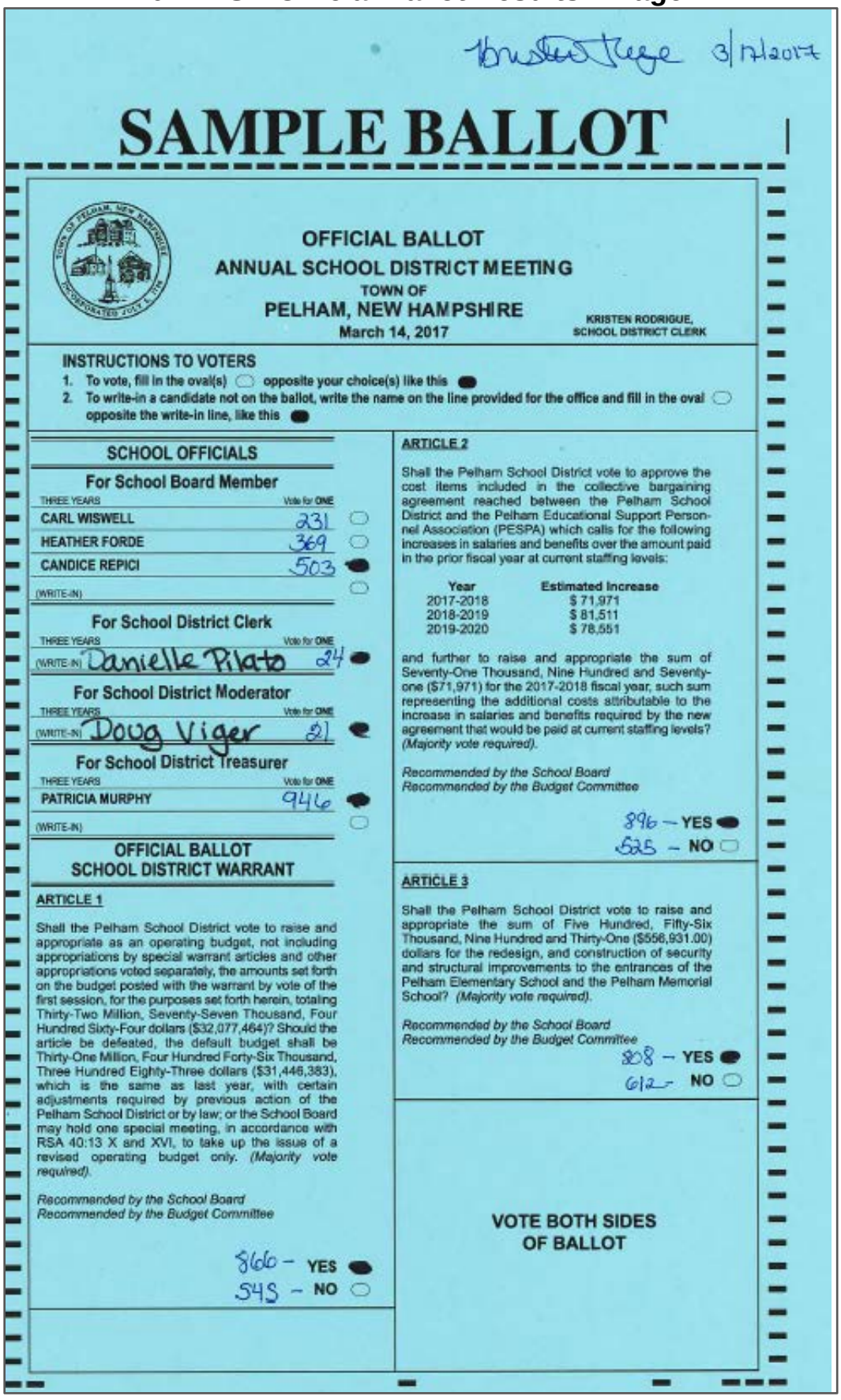
Lastly, I want to take a moment to thank everyone, not only in the district but across Pelham, who has welcomed me and made me feel quite at home this year. It has been a pleasure to return to Pelham after almost twenty years away. (I served as vice-principal at the Memorial School from 1998-2000 with Principal Dennis Goyette.) Catching up with those who were here then and are still here as well as those who were actually students then who work here now has been a real pleasure. Thank you for this opportunity to once again serve the Pelham community.

Respectfully Submitted,

Dr. Betsey S. Cox-Buteau

Dr. Betsey S. Cox-Buteau

2017 PSD Official Ballot Results – Page 1



SAMPLE BALLOT

OFFICIAL BALLOT
ANNUAL SCHOOL DISTRICT MEETING
TOWN OF
PELHAM, NEW HAMPSHIRE
March 14, 2017

KRISTEN RODRIGUE,
SCHOOL DISTRICT CLERK

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

SCHOOL OFFICIALS

For School Board Member

THREE YEARS	Vote for ONE	
CARL WISWELL	231	○
HEATHER FORDE	369	○
CANDICE REPICI	503	●
(WRITE-IN)		○

For School District Clerk

THREE YEARS	Vote for ONE	
(WRITE-IN) Danielle Pilato	24	●

For School District Moderator

THREE YEARS	Vote for ONE	
(WRITE-IN) Doug Viger	21	●

For School District Treasurer

THREE YEARS	Vote for ONE	
PATRICIA MURPHY	946	●
(WRITE-IN)		○

OFFICIAL BALLOT
SCHOOL DISTRICT WARRANT

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 by vote of the first session, for the purposes set forth herein, totaling Thirty-Two Million, Seventy-Seven Thousand, Four Hundred Sixty-Four dollars ($32,077,464)? Should the article be defeated, the default budget shall be Thirty-One Million, Four Hundred Forty-Six Thousand, Three Hundred Eighty-Three dollars ($31,446,383), 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

860 – YES ●
545 – NO ○

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 Educational Support Personnel Association (PESPA) which calls for the following increases in salaries and benefits over the amount paid in the prior fiscal year at current staffing levels:

Year	Estimated Increase
2017-2018	$ 71,971
2018-2019	$ 81,511
2019-2020	$ 78,551

and further to raise and appropriate the sum of Seventy-One Thousand, Nine Hundred and Seventy-one ($71,971) for the 2017-2018 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

896 – YES ●
525 – NO ○

ARTICLE 3

Shall the Pelham School District vote to raise and appropriate the sum of Five Hundred, Fifty-Six Thousand, Nine Hundred and Thirty-One ($556,931.00) dollars for the redesign, and construction of security and structural improvements to the entrances of the Pelham Elementary School and the Pelham Memorial School? *(Majority vote required).*

Recommended by the School Board
Recommended by the Budget Committee

808 – YES ●
612 – NO ○

VOTE BOTH SIDES
OF BALLOT

2017 PSD Official Ballot Results – Page 2

SAMPLE BALLOT

OFFICIAL BALLOT
SCHOOL DISTRICT WARRANT
CONTINUED

ARTICLE 4

Shall the Pelham School District vote to discontinue the following trust funds? Said funds and accumulated interest to date of withdrawal, are to be transferred to the District's General Fund to be added to the June 30, 2018 unrestricted fund balance. *(Majority vote required).*

HS Building Land Purchase (in the approximate amount of $4,637) Established 2004

School Facility Land Purchase (in the approximate amount of $10,050) Established 2005

Recommended by the School Board
Recommended by the Budget Committee
Recommended by the Trustees of the Trust Funds

1167 — YES ●
240 — NO ○

ARTICLE 5

Shall the Pelham School District vote to appoint the Pelham School Board as agents to expend from the Memorial Athletic Field Capital Reserve Fund (in the approximate amount of $36,217), previously established in 1981? *(Majority vote required).*

Recommended by the School Board
Recommended by the Budget Committee
Recommended by the Trustees of the Trust Funds

1083 — YES ●
327 — NO ○

VOTE BOTH SIDES
OF BALLOT

2017 PSD Deliberative Session Minutes

PELHAM SCHOOL DISTRICT
Deliberative Session of Annual Meeting
February 8, 2017

Moderator, Paul Leonard called the session to order at 7:00 p.m. at the Pelham High School Auditorium. Moderator, Paul Leonard asked Non-residents and members of the press to sit in the two front rows on the right (his left). He asked School Board Member, David Wilkerson to lead in the Pledge of Allegiance. Moderator, Paul Leonard introduced the Board on stage from his right (stage left) School Board Member, David Wilkerson, School Board Member, Megan Larson, School Board Member, Tom Gellar, School Board Vice-Chair, Debbie Ryan, School Board Chair, Brian Carton, Superintendent, Amanda Lecaroz. On his left (stage right) PSD School Clerk, Kristen Rodrigue, PSD Business Administrator, Deborah Mahoney, PSD Attorney, Michael Elwell, Budget Committee Chair, Dave Guimond and Budget Committee Vice-Chair, Dave Cate.

Moderator, Paul Leonard calls up Debbie Ryan for an announcement. On behalf of the School Board we they took a moment to express their gratitude to Brian Carton, who has chosen not to re-run this year. He has been elected since 2011 and served for six years, five as School Board Chair. For Debbie Ryan, it has been an honor to work with Brian. He is such a thoughtful, smart, deliberative guy who brought immense knowledge to the Board. He was critical in building the High School auditorium, started off on the facilities committee, fought vigorously for the High School addition and remodel, and he has put a lot of time, research and effort in behind the scenes. Brian has always given 100%, and the School Board is extremely grateful for his leadership and guidance.

Moderator, Paul Leonard announced that due to the pending snow storm, Pelham Schools will be closed (February 9, 2017).

Moderator, Paul Leonard 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 Pelham High School Auditorium, 85 Marsh Road, in said Pelham on Wednesday, February 8, 2017, at 7:00 P.M. for explanation, discussion, and debate of warrant articles number 1 through number 5. 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 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 14, 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, Paul Leonard 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 District Clerk	3-Year Term
School District Moderator	3-Year Term
School District Treasurer	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 by vote of the first session, for the purposes set forth herein, totaling Thirty-Two Million, Seventy-Seven Thousand, Four Hundred Sixty-Four dollars ($32,077,464)? Should the article be defeated, the default budget shall be Thirty-One Million, Four Hundred Forty-Six Thousand, Three Hundred Eighty-Three dollars ($31,446,383), 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, Brian Carton presented an explanation of the article. 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. Business Administrators 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 Budget Committee makes reduction and/or additions. The Budget Committee approves a budget to be placed on the warrant articles for consideration at the Deliberative Session. School Board Member, Brian Carton reviews the Operating Budget. The General Fund is recommended for Thirty Million, Two Hundred, Twenty-One Thousand, and Five Hundred Eighty-eight dollars ($30,221,588) an increase of Nine Hundred, Ten Thousand, and Four Hundred Seventeen dollars ($910,417) at a 3.11% increase. The Food Service Fund is recommended for One Million, One Hundred and Twenty-five Thousand dollars ($1,125,000), an increase of Thirty-four Thousand, Nine Hundred Forty-one dollars ($34,941), an increase of 3.20%. The Grants Fund recommend Seven Hundred, Thirty Thousand dollars, ($730,000) a decrease of One Thousand Three Hundred Eighty-five dollars, ($1,385) a decrease at -0.19%. The Total Operating Budget is increased from Thirty-one Million, One Hundred, Thirty-three Thousand, Four Hundred and Ninety-one dollars ($1,133,491) to Thirty-two Million, Seventy-seven Thousand, Four Hundred Sixty-four dollars ($32,077,464) of 3.03%.

The main driver of increases in the Operating Budget is $350,000, which is 1.12% of total budget percent increase. School Board Member, Brian Carton states that the roof is a necessity as it is showing signs of deterioration. The new roof is part of the Town's Capital Improvement Plan (CIP) and was approved by the CIP Committee.

The Special Education costs increased $365,474, an increase of 1.17% of total budget percent increase. 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 shortfall to the town.

The remaining budget is approximately a .74% increase. There are always small increases in the budget as years go by. Some of the things that impact increases are contractual, benefits, salaries, transportation costs, fuel costs, etc. Discretionary spending includes spending such as light bulbs and office supplies. Discretionary spending has been flat the last few years.

Moderator, Paul Leonard will open to the public for questions, comments and considerations after the Budget Committee speaks. Dan Guimond spoke on behalf of Budget Committee. The School Board submitted a request of a $32,197,036 after numerous hours of review by the Budget Committee. They

voted on $49,272.00, the decrease for a total budget of $32,141,464. The Budget Committee, decreased on Repair/Maintenance by $6500, heating and oil $2103, course reimbursement $5,000, sorry adjustments $17,952 but increased room dividers by $1193 and at reconsideration School Board came in with one request of $64,000 for reduction of oil tank replacement. This brought the total budget to $32,077,464. Item to know 64.4% of the budget is salaries and benefits, 5.7% of budget is debt services, which leaves approximately 71% of the budget that we cannot touch.

Moderator, Paul Leonard addressed the public for any questions or comments.

There being no comments, Moderator, Paul Leonard called to move Article 1 to the ballot.

Resident, Mr. Scanzani motioned to restrict reconsideration, second motion.

Moderator, Paul Leonard asked all in favor, none opposed, motion carries.

Moderator, Paul Leonard read Article 2.

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 Educational Support Personnel Association (PESPA) which calls for the following increases in salaries and benefits over the amount paid in the prior fiscal year at current staffing levels:

Year	Estimated Increase
2017-2018	$ 71,971
2018-2019	$ 81,511
2019-2020	$ 78,551

and further to raise and appropriate the sum of Seventy-One Thousand, Nine Hundred and Seventy-one ($ 71,971) for the 2017-2018 fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement that would be paid at current staffing levels? *(Majority vote required).*
Recommended by the School Board
Recommended by the Budget Committee

Moderator, Paul Leonard asked School Board Member, Thomas Gellar to explain the further merits of Article 2. Thomas Gellar explained negotiations started in fall of 2016 and were successful without any need of mediation. They were completed in the beginning of November of 2016. Some key factors the Board considered, recognizing the burden to Pelham taxpayers, recognizing support personnel contributions and expectations and concern of future implementation of "Cadillac Tax". In 2020, there will be an extra tax on certain Insurance premiums, and the Board considered this increase while negotiating.

The significant items negotiated:

Three year agreement to keep some continuity in the process and contract not to overlap PEA contract, by alternating the warrant articles.
Wages negotiated, percentage increase plus schedule step, if applicable. The support personnel works on a schedule, which determines if you work for the district for a certain number of years, this is what your salary would be. The percentage increase is a schedule itself.

Year 1 – 1.5% increase
Year 2 – 2.0% increase
Year 3 – 2.5% increase

Instructional Assistants certified to be teachers or para-educator to receive an additional $0.40 per hour, up from $4.20, over their regular pay.

Medical Insurance, employer contribution changes from a driver-based plan to the following percentages: High premium plan (Blue Choice POS) – 55%; Middle Premium Plan (AB20 HMO) – 60%; High Deductible plan (IPDED) – 70%. The Blue Cross POS plan changes from 3-tier to a 2-tier plan, which results in a savings. The average GMR (guaranteed maximum rate) increase for FY18 is 9.4%, and the projected budget increase is 0.83%. Negotiated insurance changes result in an anticipated cost savings of 8.57%. The Blue Cross POS plan will be dropped if the "Cadillac Tax" takes effect in January 2020 to protect taxpayers from the anticipated 40% tax on premiums above the legal threshold.

Anniversary date adjustment would be determined twice a year. Currently increases have to be determined every pay period. This will reduce the administrative burden and potential for error.

The cost impact to the taxpayers for the 92 positions (91.5 FTE) that are represented by PESPA in the school district:

3.36% increase ($71,971) for fiscal year ending June 2018 (estimated)
3.97% increase ($81,511) for fiscal year ending June 2019 (estimated)
3.69% increase ($78,551) for fiscal year ending June 2020 (estimated)

Moderator, Paul Leonard asked if the Budget Committee has any comments before opening to the public.

Budget Committee Chair, Guimond, committee voted 8-0-2, 8-4-0 to abstain this article.

Moderator, Paul Leonard addressed the public: open for any discussions or questions to Article 2. There were none from the public.

Budget Committee Chair, Guimond moved to vote to restrict reconsideration.

Moderator, Paul Leonard asked for a second, all voted in favor.

Motion passes to restrict reconsideration on Article 2.

Article 3:
Shall the Pelham School District vote to raise and appropriate the sum of Five Hundred, Fifty-Six Thousand, Nine Hundred and Thirty-One ($556,931.00) dollars for the redesign, and construction of security and structural improvements to the entrances of the Pelham Elementary School and the Pelham Memorial School? *(Majority vote required).*

Recommended by the School Board
Recommended by the Budget Committee

Moderator, Paul Leonard, introduced Deb Ryan for further discussion.
Deb Ryan, School Board Vice-Chair Explains that two years ago the PSD did an audit through the New Hampshire Homeland Security for the school buildings. Last year voters approved phase one of their recommended security upgrades. Upgrades included installing 32 cameras for a total of 33 internal and external cameras at PES, School District Office and Portable Classrooms. All exterior doors have electronic monitoring. Pelham Memorial School had 21 cameras installed, for a total or 24 internal and external cameras. All exterior doors have electronic monitoring. Voters also approved architectural and engineering fees to upgrade front entrances to the Elementary and Memorial Schools.

The second phase includes upgrading entrances to the Elementary and Memorial Schools; this enhances the security at both schools for students and staff. This will complete the major recommendations from the NH Office of Homeland Security audit. Modifications of the entrances facilitate a safer, more controlled access plan. Entrances would be similar to the High School entrances (double doors). The cost of renovation to PES is a lot less than PMS. The PES entrance cost is $59,592.00. The PMS renovation cost is $497,339.00. PMS is an extensive renovation based on the Memorial School layout, and will have to be a reconfigured entrance, which will also address the ADA accessibility deficits in the nurse's office.

Debbie Ryan, School Board Vice-Chair reviews slides of the current floor plan of PMS and the proposed floor plans for the front entrances at PMS and PES. Debbie Ryan explained that currently guests may enter into PMS without a second stop to the secretary, which allows them to gain access to the building. Upgrading the entrances would avoid guests gaining access to building. Once guests are buzzed through the main entrance they would then be contained in a vestibule, where they would speak to school staff, who will determine if they actually need to enter the building. The proposed floor plan will also add a small conference room for the principal and vice-principals and add ADA accessibility to the nurse's office, an updated lavatory and a small storage closet.

Debbie Ryan continued to review slides of the front entrance of the Elementary School. Currently guests get buzzed in and then may walk directly into building. The redesign of entrance would contain guests once buzzed in, where they will speak with staff and determine if they need access to the building. This does not require reconfiguration of the building, would need to add an additional wall and door.
Small changes, but a large impact of security for our students.

Moderator, Paul Leonard asked if there were any comments from the Budget Committee. Budget Committee Chair, Guimond stated that the Committee was a 8-0 vote.

Moderator, Paul Leonard asked the public if anyone had any questions or statement for the article.

Mr. Scanzani stated that last year there was discussion of installing bollards in front of the schools to stop vehicles driving through entrance areas and asked if this is part of the proposed security upgrades. Superintendent, Lecaroz stated that currently this is not part of the proposed upgrades, nor did the Office of Homeland Security recommend it a part of this plan at this time.

Moderator, Paul Leonard asked if there were any other questions from the public.
Motion and second motion to restrict modification to article 3.

Motion passes to restrict reconsideration on Article 3.

Article 4:
Shall the Pelham School District vote to discontinue the following trust funds? Said funds and accumulated interest to date of withdrawal, are to be transferred to the District's General Fund to be added to the June 30, 2018 unrestricted fund balance. *(Majority vote required).*

HS Building Land Purchase (in the approximate amount of $4,637)	Established 2004
School Facility Land Purchase (in the approximate amount of $10,050)	Established 2005

Recommended by the School Board
Recommended by the Budget Committee
Recommended by the Trustees of the Trust Funds

Moderator, Paul Leonard had David Wilkerson explain this article.

David Wilkerson, stated that this is one of two housekeeping articles, and the Board appreciates Mr. Gleason's assistance making recommendations for this article. The purpose for these funds no longer exists, and therefore should be placed in the general fund.

Moderator, Paul Leonard opened up to the public for any questions. Article 4 will be moved to ballot with an amendment to change the title "Recommended by the Board of Trustees" to "Recommended by the Trustees of the Trust Fund". A motion and second motion to restrict modification to article 4.

Motion passed to restrict reconsideration on Article 4.

Article 5:
Shall the Pelham School District vote to appoint the Pelham School Board as agents to expend from the Memorial Athletic Field Capital Reserve Fund (in the approximate amount of $36,217), previously established in 1981? *(Majority vote required).*

Recommended by the School Board
Recommended by the Budget Committee
Recommended by the Trustees of the Trust Funds

Leonard explains again that an amendment to change in title "Recommended by the Board of Trustees" to "Recommended by the Trustees of the Trust Fund". David Wilkerson to explain merits.

David Wilkerson noted that there are a number of trust funds managed on behalf of the district, Special Education CRF, Memorial Athletic Field, ADA Modification Fund, Robinson Tennis Courts and School Building Maintenance Fund. The purpose of this motion is to address the need to provide someone to act as an agent to spend funds from the Memorial Athletic Field Fund. Without this action there would be no-one authorized to spend from this fund.

Moderator, Paul Leonard opened up to the public for any questions or consideration for Article 5.

Budget Committee Chair, Guimond moved to vote to restrict reconsideration.

Moderator, Paul Leonard asked for a second, all voted in favor.

Motion passes to restrict reconsideration on Article 5.

Moderator, Paul Leonard adjourned the meeting at 7:42 P.M.

2017 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT *

PELHAM SCHOOL DISTRICT

ANNUAL FINANCIAL REPORT

AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2017

2017 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT *(cont.)*

PELHAM SCHOOL DISTRICT

ANNUAL FINANCIAL REPORT

AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2017

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PELHAM SCHOOL DISTRICT

ANNUAL FINANCIAL REPORT

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2017 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT *(cont.)*

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, 2017, 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 the 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, 2017, and the respective changes in financial position, the respective budgetary comparison for the general and grants funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information - Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis (pages 3–18), the Schedule of Funding Progress for Other Postemployment Benefit Plan (page 45), the Schedule of School District's Proportionate Share of Net Pension Liability (page 46), and the Schedule of School District Contributions (page 47) be presented to supplement the basic financial statements. Such information, although not

2017 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT *(cont.)*

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 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 Schedule of Expenditures of Federal Awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Report on Other Legal and Regulatory Requirements

In accordance with *Government Auditing Standards*, we have also issued our report dated December 7, 2017 on our consideration of the Pelham School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Pelham School District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Pelham School District's internal control over financial reporting and compliance.

Sheryl A. Platt, CPA

December 7, 2017

PLODZIK & SANDERSON
Professional Association

2017 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT *(cont.)*

PELHAM SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A) OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2017

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, 2017. 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 $29,741,252; total expenses from governmental activities were $32,544,267; resulting in a decrease of $2,803,015 in net position over the prior years' ending net position.
- The District's total net position for the year ending June 30, 2017, was $86,362. Net position decreased by $2,803,015 between July 1, 2016 and June 30, 2017. Capital assets, net of debt, were $13,193,759, an increase of $369,495 from July 1, 2016 to June 30, 2017.
- During the year, the District's General Fund Non-GAAP budgetary expenditures and transfers of $28,181,782 were $1,102,209 less than the final adjusted budget and the General Fund Non-GAAP budgetary revenues of $28,204,246 were $355,401 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 $1,457,591, or 4.44% of total General Fund expenditures, a decrease of 0.99% from the prior year.
- During the year, the District received $643,366 in federal grants, an increase of $17,689 or 2.83% more than the prior year.

2017 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT *(cont.)*

PELHAM SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2017

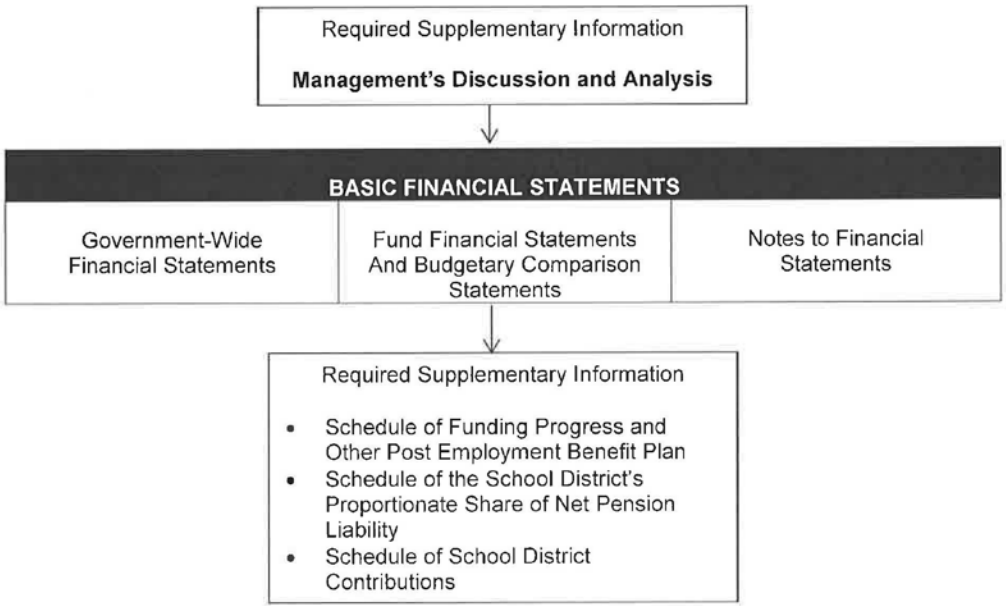
OVERVIEW OF FINANCIAL STATEMENTS

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.



2017 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT *(cont.)*

PELHAM SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2017

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.

2017 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT *(cont.)*

PELHAM SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2017

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 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.

2017 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT *(cont.)*

PELHAM SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2017

Net Position for the period ending June 30, 2017

Total net position at year end was $86,362, a decrease of $2,803,015 or 97.01% below the prior year.

Net Position	2017	2016 (as restated)	% Variance
Current Assets	3,326,898	8,019,996	-58.52%
Non-current Assets	34,167,515	34,139,983	0.08%
Total Assets	**37,494,413**	**42,159,979**	**-11.07%**
DEFERRED OUTFLOWS OF RESOURCES			
Deferred amounts related to pensions	5,560,978	1,780,792	**212.28%**
Current Liabilities	2,447,656	4,139,410	-40.87%
Non-current Liabilities	40,267,359	36,184,963	11.28%
Total Liabilities	**42,715,015**	**40,324,373**	**5.93%**
DEFERRED INFLOWS OF RESOURCES			
Deferred amounts related to pensions	254,014	727,021	**-65.06%**
Investment in capital assets (net of debt)			
Restricted net position	13,193,759	11,960,327	10.31%
Restricted for food service	420,562	300,704	39.86%
Unrestricted net position	(13,527,959)	(9,371,654)	44.35%
Total Net Position	**86,362**	**2,889,377**	**-97.01%**

Change in Net Position

The District's total revenues were $29,741,252; total expenses from governmental activities were $32,544,267; resulting in a decrease of $2,803,015 in net position over the prior years' ending net position.

This year, 93.56% of the District's revenues came from the local tax assessment and the State of New Hampshire, an increase of 1.16% 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.

2017 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT *(cont.)*

PELHAM SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2017

Statement of Activities	2017	% of Total	2016	% of Total	Change	% Variance
Revenues:						
Program revenues:						
Charges for services	735,774	2.5%	727,134	2.5%	8,640	1.19%
Operating grants	1,659,345	5.6%	1,485,275	5.2%	174,070	11.72%
Capital grants	0	0.0%	0	0.0%	-	0.00%
General revenues:						
School district assessment	19,447,035	65.4%	18,273,047	63.4%	1,173,988	6.42%
Unrestricted grants	7,685,098	25.8%	7,906,731	27.4%	(221,633)	-2.80%
Interest	7,828	0.0%	21,223	0.1%	(13,395)	-63.12%
Miscellaneous	206,172	0.7%	422,430	1.5%	(216,258)	-51.19%
Total revenues	**$29,741,252**	**100%**	**$28,835,840**	**100%**	**$905,412**	**3.14%**
Program Expenses:						
Instruction	17,310,283	53.2%	15,646,751	57.0%	1,663,532	10.63%
Support services:						
Student	2,231,444	6.9%	1,995,490	7.3%	235,954	11.82%
Instructional staff	880,210	2.7%	775,348	2.8%	104,862	13.52%
General administration	99,303	0.3%	90,140	0.3%	9,163	10.17%
Executive administration	587,797	1.8%	521,140	1.9%	66,657	12.79%
School administration	1,440,586	4.4%	1,327,567	4.8%	113,019	8.51%
Business	376,637	1.2%	373,717	1.4%	2,920	0.78%
Operation and maintenance of plant	2,093,314	6.4%	2,177,450	7.9%	(84,136)	-3.86%
Student transportation	1,549,202	4.8%	1,570,403	5.7%	(21,201)	-1.35%
Other	844,306	2.6%	891,813	3.3%	(47,507)	-5.33%
Non-instructional services	936,004	2.9%	859,004	3.1%	77,000	8.96%
Interest on long-term debt	740,141	2.3%	785,732	2.9%	(45,591)	-5.80%
Facilities acquisition and construction	3,455,040	10.6%	411,901	1.5%	3,043,139	738.80%
Total governmental activities	**$32,544,267**	**100%**	**$27,426,456**	**100%**	**$5,117,811**	**18.66%**
Change in net position	$ (2,803,015)		$ 1,409,384		$ (4,212,399)	-298.88%
Change in Prior Year Capital Assets	$ -		$ (1,602,927)			
Beginning net position	$ 2,889,377		$ 3,082,920		$ (193,543)	-6.28%
Ending net position	**$ 86,362**		**$ 2,889,377**		**$ (2,803,015)**	**-97.01%**

2017 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT *(cont.)*

PELHAM SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2017

Revenues

School district assessment was 65.39% of total revenues for the fiscal year ended June 30, 2017, an increase of 6.42% from the prior year.

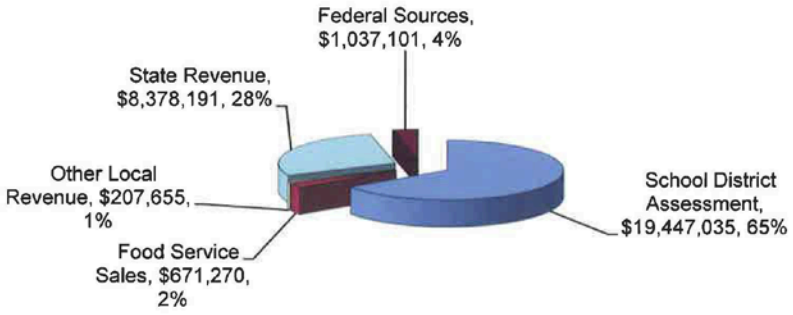
State of New Hampshire source intergovernmental revenues were 28.17% of total revenues for the fiscal year ended June 30, 2017, an increase of 0.06% from the prior year.

Federal revenues were 3.49% of total revenues for the fiscal year ended June 30, 2017, an increase of 1.98% from the prior year.

Summary of Revenues

The biggest share, $27,825,226 (93.56%), of revenue 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 2016- 2017



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 50% of total expenses for the fiscal year ended June 30, 2017, an increase of 9.03% from the prior year, however, excluding the high school capital project, instruction expenses increased 0.60% to 59.82% of expenses.
- Instructional and staff support service expenses were 9.11% of total expenses for the fiscal year ended June 30, 2017, an increase of 1.68% from the prior year, and, excluding the high school capital project, these expenses increased 0.11% to 10.85% of expenses.

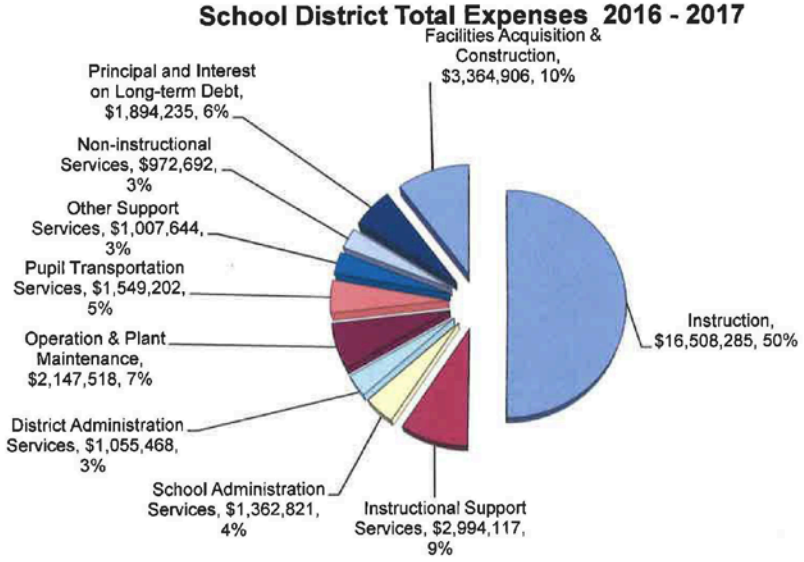
2017 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT *(cont.)*

- Facilities acquisition and construction expenses were 10.85% of total expenses for the fiscal year ended June 30, 2017, a decrease of 14.91% from the prior year as a result of the high school capital project.

Summary of Expenses

The Pelham School District used its budgetary resources as depicted in the following chart. Excluding the high school capital project, 69.54% of all expenses were on instruction and instructional support. Federal revenues were expended mostly on special needs instruction and support, teacher professional development, and the district's school lunch program. This expense statement includes expenses paid from local, state and federal appropriations.

School District Total Expenses 2016 - 2017



Highlighted changes in total expenses include:

- An increase in Instruction spending of $750,831 or 4.76% over the prior year.
- An increase in Instructional and Staff Support Services of $137,069 or 4.8% over the prior year.
- An increase in District Administration of $64,979 or 6.56% over the prior year.
- A decrease in School Administration services of $109,968 or -7.46% over the prior year.
- A decrease in Pupil Transportation services of $21,201 or -1.35% over the prior year.
- A decrease in Facilities Acquisition & Construction spending of $6,541,189 or -6.03% over the prior year.
- A decrease in Interest on Long-term Debt of $53,040 or -2.73% over the prior year, due to the high school capital bond payment schedule.

2017 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT *(cont.)*

PELHAM SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2017

Governmental Activities

The following exhibit presents the net cost of the District's largest functions based upon the total expense, less charges for services and operating grants and contributions, of each function. The net cost reflects the amount that was funded by general revenues (principally the school district assessment, which is derived by local and statewide property taxes and general state aid).

TOTAL AND NET COST OF SERVICES

Total Cost of Services

	2017		2016		Variance
Functions / Programs					
Instruction	$17,310,283	53.2%	$15,646,751	57.0%	$1,663,532
Support services	10,102,799	31.0%	9,723,068	35.5%	$379,731
Food service program	936,004	2.9%	859,004	3.1%	$77,000
Facilities acquisition	3,455,040	10.6%	411,901	1.5%	$3,043,139
Unallocated					
Interest	740,141	2.3%	785,732	2.9%	(45,591)
	$ 32,544,267	**100%**	**$ 27,426,456**	**100%**	**$5,117,811**

Net Cost of Services

	2017		2016		Variance
Functions / Programs					
Instruction	$15,885,490	52.7%	$14,399,038	57.1%	$1,486,452
Support services	10,001,449	33.2%	9,642,096	38.2%	$359,353
Food service program	67,028	0.2%	(24,720)	-0.1%	$91,748
Facilities acquisition	3,455,040	11.5%	411,901	1.6%	$3,043,139
Unallocated					
Interest	740,141	2.5%	785,732	3.1%	(45,591)
	$ 30,149,148	**100%**	**$25,214,047**	**100%**	**$4,935,101**

The total cost of all governmental activities in 2017 was $32,544,267; the total net cost was $30,149,148. 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 $22,824,856; which consisted of $19,447,035 paid in the form of local property taxes and $3,377,821 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 $4,307,277 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.

2017 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT *(cont.)*

PELHAM SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2017

Charges for Services

- Total food service revenues of $868,976 consisted of food service sales and local miscellaneous revenues in the amount of $671,270 and federal and state food nutrition program operating contributions (free and reduced lunch reimbursements and commodities) of $197,706.

Operating Grants and Contributions

- Federal grants for instruction were received in the amount of $643,366.

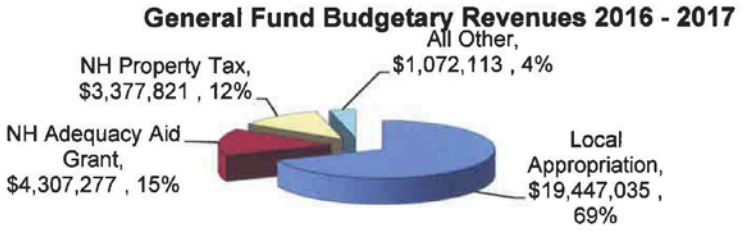
2017 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT *(cont.)*

PELHAM SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2017

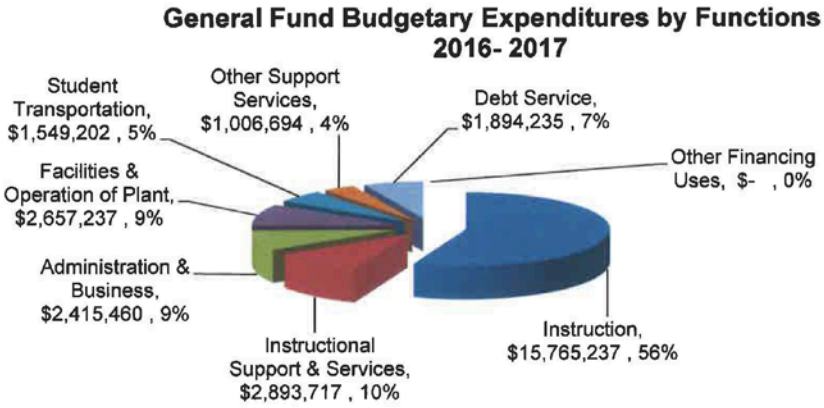
INDIVIDUAL FUND ANALYSIS

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 80.93% of general fund revenues. Together, the revenues raised locally and the state adequacy grant comprises 96.2% 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, but excluding interfund transfers.

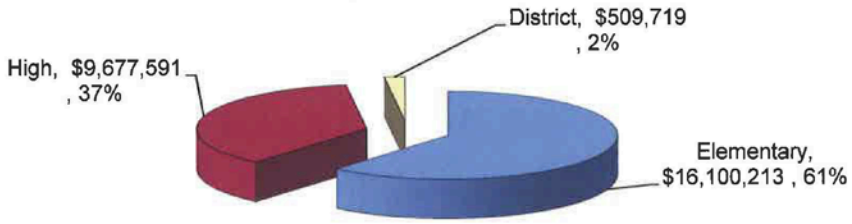


In 2017, instruction made up 55.94% of all general fund expenditures, an increase of 0.79% from the prior year expenditures, while all other support services including transportation, operation of plant, and administration make up 37.34% of all General Fund expenditures, an increase of 0.10% from the prior year. The remaining 6.72% includes facility acquisition & construction, debt service, and fund transfers, a decrease of 0.88% from the prior year. The following charts provide a more detailed depiction of the makeup and proportions of the expenditures in these broad categories.



2017 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT *(cont.)*

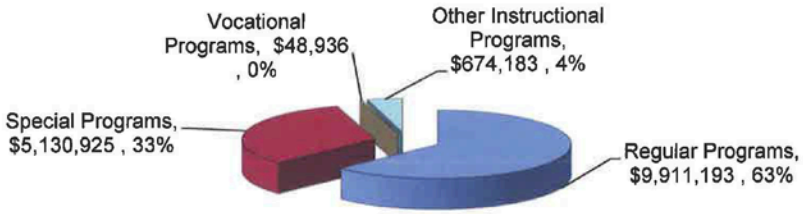
General Fund Budgetary Expenditures by Grade Level
2016 - 2017



Note that all grades Pre-Kindergarten through grade 8 are reported as elementary school expenditures as as we do not have an approved middle school by the NH Department of Education.

The following chart examines how the direct instructional expenditures were allocated to the various programs.

General Fund Budgetary Expenditures for Instruction
2016 - 2017



SUMMARY OF FEDERAL SUPPORT OF THE DISTRICT

During fiscal year 2017, 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 $403,467. These grants funded special needs services and supplies for students throughout the District.
- Title I, Student Achievement and School Accountability Programs revenues for the current period were $142,587. These grants funded: supplemental instruction for math and reading intervention; summer programming in math and reading; and professional development in math and reading intervention.

2017 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT *(cont.)*

- Title II, Supporting Effective Instruction State Grants was awarded for the current period in the amount of $78,773. These grants funded: differentiated instruction professional development; Common Core State Standards professional development; and mentoring.
- A Preschool Grant was awarded for the current period in the amount of $1,521. The grant was used to purchase materials and equipment.
- U. S. Department of Agriculture National School Lunch Program revenues for the current period were $187,124. These revenues were used to offset the expenses of the school lunch program.
- U.S. Environmental Protection Agency awarded an Environmental Education Grant during the current period in the amount of $1,250. These revenues plus previous balances allowed $4,828 in total expenses during the period for supervision and materials related to an arsenic testing and awareness campaign for water in our community.
- U.S. Department of Health and Human Services awarded a grant in during the current period in the amount of $7,614 and it was used for social emotional supports for the district.

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 $1,009.87, ending with a balance of $26,360.48. Memorial Athletic Field fund increased by $15.59, ending with a balance of $36,232.29. Robinson Tennis Courts expendable trust increased by $283.66, ending with a balance of $6,856.66. School Building Land and School Building Land - HS capital reserve fund account balances were transferred to the general fund to be returned to voters at the end of Fiscal Year 2018. The balances were $10,053.29 and $4,638.97. These accounts had a zero balance as of June 30, 2017, and will be requested for closure through the next warrant.

The Special Education CRF increased by $71.28 through interest earned less fees, ending with a balance of $200,226.01. The School Building Maintenance CRF increased by $14,056.87 through interest earned less fees, ending with a balance of $251,305.24.

Total of all funds increased from to $520,229.53 on June 30, 2016 to $520,980.68 as of June 30, 2017, 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 $1,497,325. General Fund revenues, consisting largely of local taxes and state aid, were $28,204,246. General Fund expenditures, including fund transfers, were $28,181,782. The ending fund equity for the District was $2,296,701 of which $1,457,591 is an unassigned fund balance, a decrease of $39,734 from the prior year's unassigned fund balance. The unassigned fund balance is used to lower the amount of money raised by property taxes.

- General Fund actual revenues were greater than the final budgeted revenues by $355,401.

2017 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT *(cont.)*

- General Fund expenditures were less than the final adjusted budgeted spending by $1,102,209. The major components of this budget underspend include:
  - $103,889 operating budget underspend in the Special Services functions, including a $143,864 underspend in salaries for teacher and assistant positions, a $69,017 underspend in benefits, and a $65,692 underspend in transportation. Special Services tuition residential was overspent by $215,535 and legal services overspent by $19,205.
  - $326,585 budget underspend in non-Special Services salaries. This was primarily due to turnover, including $166,427 in regular education, $53,072 in custodial/maintenance, $16,280 in library, $18,421 in improvement of instruction, and approximately $61,602 in superintendent services that includes separation payments and merit pool.
  - $394,000 budget underspend in non-Special Services health insurance. $207,723 is for medical insurance and $18,745 for dental insurance. Approximately $35,000 is a result of actual worker's compensation and unemployment rates coming in under budget. The balance is from savings in payroll benefits such as social security and teacher retirement as a result of the underspend in salary accounts.

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, 2017, the District reported capital assets of $34,167,515 (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 2017 included: PHS renovations, PMS Electronic Entrance Sign and technology equipment.

2017 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT *(cont.)*

PELHAM SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2017

Governmental Activities	2017	2016 (as restated)	Increase (Decrease)	% Increase (% Decrease)
Land & Improvements	$ 699,000	$ 699,000	$ -	0.00%
CIP	0	19,650,449	(19,650,449)	(100.00%)
Land Improvements	1,873,405	1,429,194	444,211	31.08%
Buildings & Improvements	35,484,328	15,833,879	19,650,449	124.10%
Machinery, Equipment & Vehicles	794,886	516,385	278,501	53.93%
Total Historical Cost	**38,851,619**	**38,128,907**	**722,712**	**1.90%**
Total Accumulated Depreciation	(4,684,104)	(3,988,924)	(695,180)	(17.43%)
NET CAPITAL ASSETS	**34,167,515**	**34,139,983**	**27,532**	**0.08%**

Long-Term Liabilities

On June 30, 2017, the District had $20,386,164 in general obligation bonds. In addition, $587,592 in capital leases and $730,103 in compensated absences payable long term liabilities.

The District has implemented the provisions of the Governmental Accounting Standards Board Statement 45 (GASB-45) *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions (OPEB),* which requires that the long-term cost of retiree health care and obligations for other OPEB benefits be determined on an actuarial basis and reported in the District's annual financial report. The District does not explicitly subsidize health care benefits of its retirees. In general, retirees pay 100% of their benefit costs. However, the State of New Hampshire requires that the District include its retirees in the same insurance pool as active employees, which may result in an implicit cost to the District as the rates the District pays for its active employees may be higher due to this pooling. This higher rate cost to the District may create a GASB-45 liability to the District. The District has historically funded these higher OPEB costs on a pay-as-you-go basis. Some retirees who meet eligibility requirements under the PEA collective bargaining agreement may qualify for district contributions towards their health and dental insurance costs which are also calculated into the GASB-45 liability to the district.

Governmental Activities	2017	2016	Increase (Decrease)	% Increase (% Decrease)
General Obligation Bonds	20,386,164	21,521,784	(1,135,620)	-5.28%
Capital Lease	587,592	657,872	(70,280)	-10.68%
Compensated Absences	730,103	631,194	98,909	15.67%
Other Post Employment Benefits Payable	(37,734)	(151,487)	113,753	-75.09%
Net Pension Liability	20,115,897	14,937,721	5,178,176	34.67%
TOTAL LONG-TERM LIABILITIES	**41,782,022**	**37,597,084**	**4,184,938**	**11.13%**

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 2017-2018 fiscal year is $1,457,591.

2017 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT *(cont.)*

PELHAM SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2017

The significant activities or events which may have an impact on future district finances include:

1. At the time of this report, there are no new collective bargaining agreements being negotiated for 2018-2019.
2. The State of New Hampshire legislature passed new legislation in 2012 that allows school districts 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.
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.

Questions regarding this report should be directed to Dr. Betsey Cox-Buteau, Interim 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

2017 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT *(cont.)*

BASIC FINANCIAL STATEMENTS

2017 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT *(cont.)*

EXHIBIT A
PELHAM SCHOOL DISTRICT
Statement of Net Position
June 30, 2017

	Governmental Activities
ASSETS	
Cash and cash equivalents	$ 2,649,739
Accounts receivable	2,891
Intergovernmental receivable	674,268
Capital assets, not being depreciated	699,000
Capital assets, net of accumulated depreciation	33,468,515
Total assets	37,494,413
DEFERRED OUTFLOWS OF RESOURCES	
Amounts related to pensions	5,560,978
LIABILITIES	
Accounts payable	573,391
Retainage payable	36,244
Accrued interest payable	323,358
Noncurrent obligations:	
Due within one year	1,514,663
Due in more than one year	40,267,359
Total liabilities	42,715,015
DEFERRED INFLOWS OF RESOURCES	
Amounts related to pensions	254,014
NET POSITION	
Net investment in capital assets	13,193,759
Restricted	420,562
Unrestricted	(13,527,959)
Total net position	$ 86,362

The notes to the basic financial statements are an integral part of this statement.

2017 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT *(cont.)*

EXHIBIT B
PELHAM SCHOOL DISTRICT
Statement of Activities
For the Fiscal Year Ended June 30, 2017

		Program Revenues		Net (Expense) Revenue and Change In Net Position
	Expenses	Charges for Services	Operating Grants and Contributions	
Instruction	$ 17,310,283	$ 64,504	$ 1,360,289	$ (15,885,490)
Support services:				
Student	2,231,444	-	894	(2,230,550)
Instructional staff	880,210	-	99,506	(780,704)
General administration	99,303	-	-	(99,303)
Executive administration	587,797	-	-	(587,797)
School administration	1,440,586	-	-	(1,440,586)
Business	376,637	-	-	(376,637)
Operation and maintenance of plant	2,093,314	-	-	(2,093,314)
Student transportation	1,549,202	-	-	(1,549,202)
Other	844,306	-	950	(843,356)
Noninstructional services	936,004	671,270	197,706	(67,028)
Interest on long-term debt	740,141	-	-	(740,141)
Facilities acquisition and construction	3,455,040	-	-	(3,455,040)
Total governmental activities	$ 32,544,267	$ 735,774	$ 1,659,345	(30,149,148)
General revenues:				
School district assessment				19,447,035
Grants and contributions not restricted to specific programs				7,685,098
Miscellaneous				214,000
Total general revenues				27,346,133
Change in net position				(2,803,015)
Net position, beginning, as restated (see Note 15)				2,889,377
Net position, ending				$ 86,362

The notes to the basic financial statements are an integral part of this statement.

2017 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT *(cont.)*

EXHIBIT C-1
PELHAM SCHOOL DISTRICT
Governmental Funds
Balance Sheet
June 30, 2017

	General	Grants	Other Governmental Funds	Total Governmental Funds
ASSETS				
Cash and cash equivalents	$ 2,134,074	$ 38,924	$ 476,741	$ 2,649,739
Accounts receivable	2,793	-	98	2,891
Intergovernmental receivable	538,853	126,696	8,719	674,268
Interfund receivable	127,587	-	902	128,489
Total assets	$ 2,803,307	$ 165,620	$ 486,460	$ 3,455,387
LIABILITIES				
Accounts payable	$ 505,704	$ 38,033	$ 29,654	$ 573,391
Interfund payable	902	127,587	-	128,489
Retainage payable	-	-	36,244	36,244
Total liabilities	506,606	165,620	65,898	738,124
FUND BALANCES				
Restricted	-	-	420,562	420,562
Committed	528,817	-	-	528,817
Assigned	310,293	-	-	310,293
Unassigned	1,457,591	-	-	1,457,591
Total fund balances	2,296,701	-	420,562	2,717,263
Total liabilities and fund balances	$ 2,803,307	$ 165,620	$ 486,460	$ 3,455,387

The notes to the basic financial statements are an integral part of this statement.

2017 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT *(cont.)*

EXHIBIT C-2
PELHAM SCHOOL DISTRICT
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position
June 30, 2017

Total fund balances of governmental funds (Exhibit C-1)		$ 2,717,263
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	$ 38,851,619	
Less accumulated depreciation	(4,684,104)	
		34,167,515
Certain items are not current financial resources in the governmental funds, but instead are reported in the Statement of Net Position.		
Deferred outflows of resources related to pensions	$ 5,560,978	
Deferred inflows of resources related to pensions	(254,014)	
		5,306,964
Interfund receivables and payables between governmental funds are eliminated on the Statement of Net Position.		
Receivables	$ (128,489)	
Payables	128,489	
		-
Interest on long-term debt is not accrued in governmental funds.		
Accrued interest payable		(323,358)
Long-term liabilities are not due and payable in the current period, therefore, are not reported in the funds.		
Bond	$ 18,665,000	
Unamortized bond premium	1,721,164	
Capital leases	587,592	
Compensated absences	730,103	
Other postemployment benefits	(37,734)	
Net pension liability	20,115,897	
		(41,782,022)
Net position of governmental activities (Exhibit A)		$ 86,362

The notes to the basic financial statements are an integral part of this statement.

2017 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT *(cont.)*

EXHIBIT C-3
PELHAM SCHOOL DISTRICT
Governmental Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Fiscal Year Ended June 30, 2017

	General	Grants	Other Governmental Funds	Total Governmental Funds
REVENUES				
School district assessment	$ 19,447,035	$ -	$ -	$ 19,447,035
Other local	200,980	2,672	675,273	878,925
State	8,367,609	-	10,582	8,378,191
Federal	206,611	643,366	187,124	1,037,101
Total revenues	28,222,235	646,038	872,979	29,741,252
EXPENDITURES				
Current:				
Instruction	15,963,597	544,688	-	16,508,285
Support services:				
Student	2,067,886	894	-	2,068,780
Instructional staff	825,831	99,506	-	925,337
General administration	99,303	-	-	99,303
Executive administration	593,832	-	-	593,832
School administration	1,362,821	-	-	1,362,821
Business	362,333	-	-	362,333
Operation and maintenance of plant	2,147,518	-	-	2,147,518
Student transportation	1,549,202	-	-	1,549,202
Other	1,006,694	950	-	1,007,644
Noninstructional services	-	-	972,692	972,692
Debt service:				
Principal	1,040,000	-	-	1,040,000
Interest	854,235	-	-	854,235
Facilities acquisition and construction	509,719	-	2,855,187	3,364,906
Total expenditures	28,382,971	646,038	3,827,879	32,856,888
Deficiency of revenues under expenditures	(160,736)	-	(2,954,900)	(3,115,636)
OTHER FINANCING SOURCES				
Capital lease	198,360	-	-	198,360
Net change in fund balances	37,624	-	(2,954,900)	(2,917,276)
Fund balances, beginning	2,259,077	-	3,375,462	5,634,539
Fund balances, ending	$ 2,296,701	$ -	$ 420,562	$ 2,717,263

The notes to the basic financial statements are an integral part of this statement.

2017 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT *(cont.)*

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, 2017

Net change in fund balances of total governmental funds (Exhibit C-3)		$ (2,917,276)
Amounts reported for governmental activities in the Statement of Activities are different because:		
Governmental funds report capital outlays as expenditures. In the Statement of Activities the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capitalized capital outlay exceeded depreciation expense in the current period.		
Capitalized capital outlay	$ 722,712	
Depreciation expense	(695,180)	
		27,532
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position.		
Inception of capital lease	$ (198,360)	
Principal repayment of bond	1,040,000	
Amortization of bond premium	95,620	
Principal repayment of capital lease	268,640	
		1,205,900
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	$ 18,474	
Increase in compensated absences payable	(98,909)	
Increase in other postemployment benefits	(113,753)	
Changes in balances relating to GASB Statement No. 68	(924,983)	
		(1,119,171)
Change in net position of governmental activities (Exhibit B)		$ (2,803,015)

The notes to the basic financial statements are an integral part of this statement.

2017 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT *(cont.)*

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, 2017

	Budgeted Amounts			Variance Positive
	Original	Final	Actual	(Negative)
REVENUES				
School district assessment	$ 19,447,035	$ 19,447,035	$ 19,447,035	$ -
Other local	65,300	100,300	182,991	82,691
State	8,151,510	8,151,510	8,367,609	216,099
Federal	150,000	150,000	206,611	56,611
Total revenues	27,813,845	27,848,845	28,204,246	355,401
EXPENDITURES				
Current:				
Instruction	16,265,303	16,265,730	15,858,940	406,790
Support services:				
Student	2,167,737	2,167,907	2,071,704	96,203
Instructional staff	765,409	836,366	801,159	35,207
General administration	97,891	97,891	88,182	9,709
Executive administration	706,166	708,237	593,832	114,405
School administration	1,358,467	1,358,467	1,370,334	(11,867)
Business	362,980	362,980	365,164	(2,184)
Operation and maintenance of plant	2,314,455	2,314,455	2,132,927	181,528
Student transportation	1,803,974	1,803,974	1,645,313	158,661
Other	1,207,612	1,168,987	1,002,471	166,516
Debt service:				
Principal	1,040,000	1,040,000	1,040,000	-
Interest	854,195	854,195	854,235	(40)
Facilities acquisition and construction	367,000	367,000	419,719	(52,719)
Total expenditures	29,311,189	29,346,189	28,243,980	1,102,209
Net change in fund balance	$ (1,497,344)	$ (1,497,344)	(39,734)	$ 1,457,610
Unassigned fund balance, beginning			1,497,325	
Unassigned fund balance, ending			$ 1,457,591	

The notes to the basic financial statements are an integral part of this statement.

2017 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT *(cont.)*

EXHIBIT D-2
PELHAM SCHOOL DISTRICT
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (GAAP Budgetary Basis)
Grants Fund
For the Fiscal Year Ended June 30, 2017

	Budgeted Amounts			Variance Positive
	Original	Final	Actual	(Negative)
REVENUES				
Other local	$ -	$ -	$ 2,672	$ 2,672
Federal	731,385	731,385	643,366	(88,019)
Total revenues	731,385	731,385	646,038	(85,347)
EXPENDITURES				
Current:				
Instruction	731,385	607,581	544,688	62,893
Support services:				
Student	-	2,150	894	1,256
Instructional staff	-	121,654	99,506	22,148
Other	-	-	950	(950)
Total expenditures	731,385	731,385	646,038	85,347
Net change in fund balance	$ -	$ -	-	$ -
Unassigned fund balance, beginning			-	
Unassigned fund balance, ending			$ -	

The notes to the basic financial statements are an integral part of this statement.

2017 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT *(cont.)*

EXHIBIT E-1
PELHAM SCHOOL DISTRICT
Fiduciary Funds
Statement of Net Position
June 30, 2017

	Private Purpose Trust	Agency
ASSETS		
Cash and cash equivalents	$ -	$ 249,500
Intergovernmental receivable	3,658	-
Total assets	3,658	249,500
LIABILITIES		
Due to student groups	-	249,500
NET POSITION	$ 3,658	$ -

The notes to the basic financial statements are an integral part of this statement.

2017 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT *(cont.)*

EXHIBIT E-2
PELHAM SCHOOL DISTRICT
Fiduciary Funds
Statement of Net Position
June 30, 2017

	Private Purpose Trust
Additions:	
Interest	$ 250
Deductions:	
Fees	35
Change in net position	215
Net position, beginning	3,443
Net position, ending	$ 3,658

The notes to the basic financial statements are an integral part of this statement.

2017 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT *(cont.)*

PELHAM SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2017

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2017 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT *(cont.)*

PELHAM SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2017

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 2017 the School District implemented GASB Statement No. 76, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments,* which establishes the order of priority of pronouncements and other sources of accounting and financial reporting guidance that a government should apply.

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 sub-classified 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.

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.

2017 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT *(cont.)*

PELHAM SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2017

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 resources received from various federal, state and local agencies. The resources are restricted to accomplishing the various objectives of 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 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.

2017 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT *(cont.)*

PELHAM SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2017

1-F 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 has a capitalization threshold of $100,000 per item, for all assets with estimated life in excess of 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 asserts 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 governmental activities column of 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:

	Years
Land improvements	30
Buildings and building improvements	20-50
Machinery and equipment	5-15

1-G 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.

1-H 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, 2017.

1-I Deferred Outflows/Inflows of Resources

Deferred outflows of resources, a separate financial statement element, represents a consumption of net position or fund balance that applies to a future period(s) and thus will not be recognized as an outflow of resources (expenses) until 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.

2017 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT *(cont.)*

PELHAM SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2017

1-J Long-term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable 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 applicable 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-K Compensated Absences

The School District's policy allows certain employees to earn varying amounts of vacation and sick pay 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, 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-L Defined Benefit Pension Plan

GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*, and as amended by GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date* requires participating employers to recognize their proportionate share of collective net pension liability, deferred outflows of resources, deferred inflows of resources, and pension expense, and schedules have been prepared to provide employers with their calculated proportionate share of these amounts. The collective amounts have been allocated based on employer contributions during the respective fiscal years. Contributions from employers are recognized when legally due, based on statutory requirements.

The schedules are prepared by New Hampshire Retirement System, and are audited by the plan's independent auditors.

1-M 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.

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.

2017 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT *(cont.)*

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-N 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.

State statutes require balanced budgets, but provide for the use of beginning unassigned fund balance to achieve that end. In the fiscal year 2017, $1,497,344 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.

2017 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT *(cont.)*

PELHAM SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2017

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:	
Per Exhibit D-1 (budgetary basis)	$ 28,204,246
Adjustments:	
Basis difference:	
Capital lease inception	198,360
GASB Statement No. 54:	
Miscellaneous revenue of blended funds	17,989
Per Exhibit C-3 (GAAP basis)	$ 28,420,595
Expenditures:	
Per Exhibit D-1 (budgetary basis)	$ 28,243,980
Adjustments:	
Basis difference:	
Encumbrances, beginning	248,095
Encumbrances, ending	(310,293)
Capital lease	198,360
GASB Statement No. 54:	
Expenditures of blending funds	2,829
Per Exhibit C-3 (GAAP basis)	$ 28,382,971

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 $2,899,239 and the bank balances totaled $3,873,008.

Cash and cash equivalents reconciliation:

Cash per Statement of Net Position (Exhibit A)	$ 2,649,739
Cash per Statement of Net Position, Fiduciary Funds (Exhibit E-1)	249,500
Total cash and cash equivalents	$ 2,899,239

NOTE 4 – RECEIVABLES

Receivables at June 30, 2017, consisted of accounts and intergovernmental amounts arising from grants and school lunch program. 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.

2017 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT *(cont.)*

PELHAM SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2017

NOTE 5 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2017 consisted of the following:

	Balance, beginning, (as restated)	Additions	Retirements	Balance, ending
At cost:				
Not being depreciated:				
Land	$ 699,000	$ -	$ -	$ 699,000
Construction in progress	19,650,449	-	(19,650,449)	-
Total capital assets not being depreciated	20,349,449	-	(19,650,449)	699,000
Being depreciated:				
Land improvements	1,429,194	444,211	-	1,873,405
Buildings and building improvements	15,833,879	19,650,449	-	35,484,328
Machinery and equipment	516,385	278,501	-	794,886
Total capital assets being depreciated	17,779,458	20,373,161	-	38,152,619
Total capital assets	38,128,907	20,373,161	(19,650,449)	38,851,619
Less accumulated depreciation:				
Land improvements	(314,181)	(62,358)	-	(376,539)
Buildings and building improvements	(3,480,839)	(567,670)	-	(4,048,509)
Machinery and equipment	(193,904)	(65,152)	-	(259,056)
Total accumulated depreciation	(3,988,924)	(695,180)	-	(4,684,104)
Net book value, capital assets being depreciated	13,790,534	19,677,981	-	33,468,515
Net book value, all capital assets	$ 34,139,983	$ 19,677,981	$ (19,650,449)	$ 34,167,515

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:

Support services:	
Operation and maintenance of plant	$ 65,277
Other	11,679
Noninstructional services	6,426
Facilities acquisition and construction	611,798
Total depreciation expense	$ 695,180

NOTE 6 – INTERFUND BALANCES

Interfund receivable and payable balances consisting of overdrafts in pooled cash at June 30, 2017 are as follows:

Receivable Fund	Payable Fund	Amount
General	Grants	$ 127,587
Nonmajor	General	902
		$ 128,489

NOTE 7 – DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

Deferred outflows and inflows of resources of $5,560,978 and $254,014, respectively, in the government-wide activities at June 30, 2017 consists of amounts related to pensions, see Note 10 for further information on deferred amounts related to pensions.

2017 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT *(cont.)*

PELHAM SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2017

NOTE 8 – CAPITAL LEASE OBLIGATIONS

The School District has entered into a capital lease agreement under which the related equipment will become the property of the School District when all the terms of the lease agreement are met.

	Standard Interest Rate	Present Value of Remaining Payments as of June 30, 2017
Capital lease obligations:		
Modular Building	2.67%	$ 458,437
Lenovo computers	5.526%	129,155
Total capital lease obligations		$ 587,592

Leased equipment under capital lease, included in capital assets, is as follows:

	Governmental Activities
Buildings and building improvements:	
Modular building	$ 1,063,410
Less: accumulated depreciation	114,494
Total capital lease equipment	$ 948,916

The annual requirements to amortize the capital lease payable as of June 30, 2017, including interest payments, are as follows:

Fiscal Year Ending June 30,	Governmental Activities
2018	$ 287,118
2019	287,120
2020	44,610
Total requirements	618,848
Less: interest	31,256
Present value of remaining payments	$ 587,592

NOTE 9 – LONG-TERM LIABILITIES

Changes in the School District's long-term liabilities consisted of the following for the year ended June 30, 2017:

	Balance July 1, 2016	Additions	Reductions	Balance June 30, 2017	Due Within One Year
Bond payable:					
General obligation bond	$ 19,705,000	$ -	$1,040,000	$18,665,000	$ 1,040,000
Premium	1,816,784	-	95,620	1,721,164	95,620
Total bond payable	21,521,784	-	1,135,620	20,386,164	1,135,620
Capital leases	657,872	198,360	268,640	587,592	267,558
Compensated absences	631,194	98,909	-	730,103	111,485
Net other postemployment benefits	(151,487)	113,753	-	(37,734)	-
Net pension liability	14,937,721	5,178,176	-	20,115,897	-
Total long-term liabilities	$ 37,597,084	$5,589,198	$1,404,260	$41,782,022	$ 1,514,663

2017 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT *(cont.)*

PELHAM SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2017

The long-term bond is comprised of the following:

	Original Amount	Issue Date	Maturity Date	Interest Rate	Outstanding at June 30, 2017
General obligation bond payable:					
School renovations/construction	$ 20,745,000	2015	2035	3.10-5.10%	$ 18,665,000

The annual requirements to amortize the general obligation bond outstanding as of June 30, 2017, including interest payments, are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2018	$ 1,040,000	$ 801,195	$ 1,841,195
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
2023-2027	5,185,000	2,192,123	7,377,123
2028-2032	5,175,000	1,166,963	6,341,963
2033-2035	3,105,000	190,958	3,295,958
Totals	$ 18,665,000	$ 7,025,619	$ 25,690,619

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) quality 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 ¼ 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.

2017 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT *(cont.)*

PELHAM SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2017

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 2017, the School District contributed 15.67% for teachers and 11.17% for other employees. The contribution requirements for the fiscal years 2015, 2016, and 2017 were $1,465,785, $1,623,384, and $1,703,246, respectively, which were paid in full in each year.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions: At June 30, 2017 the School District reported a liability of $20,115,897 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2016, 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, 2016, the School District's proportion was 0.37828936% which was an increase of 0.00121958% from its proportion measured as of June 30, 2015.

For the year ended June 30, 2017, the School District recognized pension expense of $2,337,041. At June 30, 2017, the School District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in proportion	$ 358,836	$ -
Net difference between projected and actual investment earnings on pension plan investments	1,258,554	-
Differences between expected and actual experience	55,902	254,014
Changes in assumptions	2,475,628	-
Contributions subsequent to the measurement date	1,412,058	-
Total	$5,560,978	$ 254,014

The $1,412,058 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, 2017. 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,	
2017	$ 820,219
2018	820,219
2019	1,236,432
2020	970,694
2021	47,342
Totals	$3,894,906

Actuarial Assumptions: The collective total pension liability was determined by a roll forward of the actuarial valuation as of June 30, 2015, using the following actuarial assumptions which, accordingly apply to 2016 measurements:

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, 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.

2017 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT *(cont.)*

PELHAM SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2017

Long–term Rates of Return: The long-term expected rate of return on pension plan investment was selected from a best estimate range determined using the building block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rate of return net of investment expenses by the target asset allocation percentage and by adding expected inflation. Following is a table presenting target allocations and long-term rates of return for 2016:

Asset Class	Target Allocation	Weighed average long-term expected real rate of return 2016
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%	4.47%
Emerging Int'l Equities	7.00%	6.25%
Total international equity	20.00%	
Core Bonds	5.00%	0.64%
Short Duration	2.00%	(0.25%)
Global Multi-Sector Fixed Income	11.00%	1.71%
Absolute Return Fixed Income	7.00%	1.08%
Total fixed income	25.00%	
Private equity	5.00%	6.25%
Private debt	5.00%	4.75%
Opportunistic	5.00%	3.68%
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, 2016	$ 25,847,558	$ 20.115.897	$ 15,362,393

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.

2017 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT *(cont.)*

PELHAM SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2017

NOTE 11 – OTHER POSTEMPLOYMENT BENEFITS (OPEB)

Plan Description and Annual OPEB Cost - The School District provides postemployment benefit options for health care to eligible retirees, terminated employees, and their dependents in accordance with the provision of various employment contracts. The benefit levels, employee contributions, and employer contributions are governed by the School District's contractual agreements.

The Governmental Accounting Standards Board (GASB) issued Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions.* GASB Statement No. 45 requires that the long-term cost of retirement health care and obligations for other postemployment benefits (OPEB) be determined on an actuarial basis and reported similar to pension plans. GASB Statement No. 45 does not mandate the pre-funding of postemployment benefit liabilities. However, any pre-funding of these benefits will help minimize or eliminate the postemployment benefit obligation that will be required to be reported on the financial statements.

The School District has only partially funded (on a pay-as-you-go basis) the annual required contribution (ARC), an actuarially determined rate in accordance with the parameters of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities over a period not to exceed 30 years. The following table presents the OPEB cost for the year, the amount contributed and changes in the OPEB plan for fiscal year 2017:

Annual required contribution/OPEB cost	$ 239,886
Interest on net OPEB obligation	(6,817)
Adjustment to annual required contribution	11,655
Annual OPEB cost (expense)	244,724
Contributions made	(130,971)
Increase in net OPEB obligation	113,753
Net OPEB obligation - beginning of year	(151,487)
Net OPEB obligation - end of year	$ (37,734)

The School District's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for fiscal year 2017 and the four preceding years were as follows:

Fiscal Year Ended	Annual OPEB Contribution Cost	Actual Contributions (pay-as-you-go)	Percentage Contributed	Net OPEB Obligation
June 30, 2017	$ 239,886	$ 130,971	54.60%	$ (37,734)
June 30, 2016	$ 251,711	$ 243,915	96.90%	$ (151,487)
June 30, 2015	$ 273,040	$ 223,546	81.87%	$ (164,538)
June 30, 2014	$ 372,896	$ 343,727	92.18%	$ (221,093)
June 30, 2013	$ 300,323	$ 312,488	104.05%	$ (290,688)

As of July 1, 2016, the date of the most recent actuarial valuation, the actuarial accrued liability (AAL) for benefits was $1,747,918, with no actuarial value of assets, resulting in an unfunded actuarial accrued liability (UAAL) of $1,747,918. The covered payroll (annual payroll of active employees covered by the plan) was $12,224,866 during fiscal year 2017, and the ratio of the UAAL to the covered payroll was 14.30%.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Actuarially determined amounts are subject to continual revisions as actual results are compared with past expectations and new estimates are made about the future. The Schedule of Funding Progress for Other Postemployment Benefits Plan, presented as required supplementary information following the notes to the financial statements, is designed to present multiyear trend information about whether the actuarial value of the plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

2017 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT *(cont.)*

PELHAM SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2017

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The projection of benefits for financial reporting purposes does not explicitly incorporate the potential effects of legal or contractual funding limitations on the pattern of cost sharing between the employer and plan members in the future. The actuarial methods and assumptions used include techniques that are designed to reduce the effect of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the July 1, 2016 actuarial valuation, the actuarial cost method was used. The actuarial assumptions included a 4.0% investment rate of return per annum. The projected annual healthcare cost trend is 9% initially, reduced by decrements to an ultimate rate of 5.0% for years 2018 and later. The UAAL is being amortized as a level dollar amount over an open basis. The remaining amortization period at June 30, 2017 was 30 years.

NOTE 12 – ENCUMBRANCES

Encumbrances outstanding at June 30, 2017 are as follows:

Current:	
Instruction:	
Regular programs	$ 48,587
Special programs	36,295
Vocational programs	18,766
Total instruction	103,648
Support services:	
Student	3,970
Instructional staff	2,246
General administration	3,626
School administration	9,149
Business	4,331
Operation and maintenance of plant	68,054
Student transportation	97,476
Other	17,793
Total support services	206,645
Total encumbrances	$ 310,293

NOTE 13 – GOVERNMENTAL ACTIVITIES NET POSITION

Governmental activities net position reported on the government-wide Statement of Net Position at June 30, 2017 include the following:

Net investment in capital assets:	
Net property, buildings, and equipment	$ 34,167,515
Less:	
General obligation bond payable	(18,665,000)
Unamortized bond premium	(1,721,164)
Capital leases payable	(587,592)
Total net investment in capital assets	13,193,759
Restricted:	
Food service	196,988
Capital project	223,574
Total restricted net position	420,562
Unrestricted	(13,527,959)
Total net position	$ 86,362

2017 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT *(cont.)*

PELHAM SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2017

NOTE 14 – GOVERNMENTAL FUND BALANCES

Governmental fund balances at June 30, 2017 consist of the following:

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
Restricted:			
Food service	$ -	$ 196,988	$ 196,988
Capital project remaining balance	-	223,574	223,574
Total restricted fund balance	-	420,562	420,562
Committed:			
Expendable trust	528,817	-	528,817
Assigned:			
Encumbrances	310,293	-	310,293
Unassigned	1,457,591	-	1,457,591
Total governmental fund balances	$ 2,296,701	$ 420,562	$ 2,717,263

NOTE 15 – PRIOR PERIOD ADJUSTMENT

Net position at July 1, 2016 was restated to $2,889,377 due to a prior year unrecorded capital asset disposal that was recognized during the current year, as follows:

	Government-wide Statements
To adjust for prior year capital asset disposal	$ (1,602,927)
Net position, as previously reported	4,492,304
Net position, as restated	$ 2,889,377

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 2017, the School District was a member of the New Hampshire Public Risk Management Exchange (Primex[3]) Workers' Compensation and Property/Liability Programs. This entity is considered a public entity risk pool, currently operating as common risk management and insurance program for member School Districts and cities.

The New Hampshire Public Risk Management Exchange (Primex[3]) Workers' Compensation and Property/Liability Programs are pooled risk management programs under RSAs 5-B and 281-A. Coverage was provided from July 1 to June 30, 2017 by Primex[3], 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 estimated net contribution from the School District billed and paid for the year ended June 30, 2017 was $63,150 for workers' compensation and $84,264 for property/liability. The workers' compensation section of the self-insurance membership agreement permits Primex[3] 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, Primex[3] foresees no likelihood of any additional assessment for this or any prior year.

NOTE 17 – CONTINGENT LIABILITIES

There are various claims and suits pending against the School District which arose in the normal course of the School District's activities. In the opinion of management, the ultimate disposition of these various claims and suits will not have a material effect on the financial position of the School District.

The School District has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies or their designee. These audits could result in a request for reimbursement from the grantor agency for costs disallowed under terms of the grant. Based on prior experience, the School District believes such disallowances, if any, will be immaterial.

2017 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT *(cont.)*

PELHAM SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2017

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 7, 2017, the date the June 30, 2017 financial statements were available to be issued, and no events occurred that require recognition or disclosure.

2017 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT *(cont.)*

REQUIRED SUPPLEMENTARY INFORMATION

2017 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT *(cont.)*

EXHIBIT F
PELHAM SCHOOL DISTRICT
Schedule of Funding Progress for Other Postemployment Benefit Plan
For the Fiscal Year Ended June 30, 2017

Fiscal Year End	Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ([b-a]/c)
June 30, 2017	July 1, 2016	$ -	$ 1,747,918	$ 1,747,918	0.00%	$ 12,224,866	14.30%
June 30, 2016	July 1, 2015	$ -	$ 1,955,271	$ 1,955,271	0.00%	$ 12,107,395	16.15%
June 30, 2015	July 1, 2014	$ -	$ 2,158,881	$ 2,158,881	0.00%	$ 11,787,433	18.30%
June 30, 2014	July 1, 2013	$ -	$ 2,583,801	$ 2,583,801	0.00%	$ 12,328,171	21.00%
June 30, 2013	July 1, 2012	$ -	$ 2,844,286	$ 2,844,286	0.00%	$ 11,234,948	25.30%
June 30, 2012	July 1, 2011	$ -	$ 3,163,069	$ 3,163,069	0.00%	$ 12,307,661	25.70%
June 30, 2011	July 1, 2010	$ -	$ 3,468,953	$ 3,468,953	0.00%	$ 11,218,953	30.90%

The notes to the required supplementary information is an integral part of this schedule.

2017 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT *(cont.)*

EXHIBIT G
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, 2017

Fiscal Year End	Valuation Date	District's Proportion of Net Pension Liability	Proportionate Share of Net Pension Liability	Covered Payroll	District Proportionate Share of Net Pension Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
June 30, 2017	July 1, 2016	0.37828936%	$ 20,115,897	$ 10,819,430	185.92%	58.30%
June 30, 2016	July 1, 2015	0.37706978%	$ 14,937,721	$ 10,751,805	138.93%	65.47%
June 30, 2015	July 1, 2014	0.37460529%	$ 14,061,131	$ 10,418,741	134.96%	59.81%
June 30, 2014	July 1, 2013	0.36198867%	$ 15,579,212	$ 10,076,276	154.61%	66.32%

The notes to the required supplementary information is an integral part of this schedule.

2017 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT *(cont.)*

EXHIBIT H
PELHAM SCHOOL DISTRICT
Schedule of School District Contributions
New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan
For the Fiscal Year Ended June 30, 2017

Fiscal Year End	Valuation Date	Contractually Required Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
June 30, 2017	July 1, 2016	$ 1,354,575	$ 1,354,575	$ -	$ 10,819,430	12.52%
June 30, 2016	July 1, 2015	$ 1,265,024	$ 1,265,024	$ -	$ 10,751,805	11.77%
June 30, 2015	July 1, 2014	$ 1,215,306	$ 1,215,306	$ -	$ 10,418,741	11.66%
June 30, 2014	July 1, 2013	$ 900,098	$ 900,098	$ -	$ 10,076,276	8.93%

The notes to the required supplementary information is an integral part of this schedule.

2017 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT *(cont.)*

PELHAM SCHOOL DISTRICT

NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

FOR THE FISCAL YEAR ENDED JUNE 30, 2017

Schedule of Funding Progress for Other Postemployment Benefits (OPEB)

As required by GASB Statement No. 45, as amended in December 2009 by GASB Statement No. 57, Exhibit F represents the actuarial determined costs associated with the School District's other postemployment benefits at June 30, 2017, and the six preceding years.

The actuarial assumptions used represent a reasonable long-term expectation of future OPEB outcomes. As national economic and School District experience change over time, the assumptions will be tested for ongoing reasonableness and, if necessary, updated.

There are changes to the actuarial methods and assumptions since the last GASB valuation, which was for the fiscal year ending June 30, 2016. For the current year GASB valuation, the per capita costs have been updated.

Cost Method	Projected Unit Credit with linear proration to decrement.
Amortization	Level % of pay over fifteen years based on an open group.
Employer Funding Policy	Pay-as-you-go cash basis.
Mortality	RPH-2015 Total Dataset Mortality Table fully generational using Scale MP-2015 (RPH-2015 table is calculated based on RPH-2014 table with 8 years of MP-2014 mortality improvement backed out and projected to 2015 using Scale MP-2015.

Health Care Trend Rates

FYE	Medical/RX
2017	8.5%
2018	8.0%
2019	7.5%
2020	7.0%
2021	6.5%
2022	6.0%
2023	5.5%
2024+	5.0%

NHRS subsidy is assumed to remain the same in the future.

Retiree Contributions — Retiree contributions are assumed to increase according to health care trend rates.

Schedule of the School District's Proportionate Share of Net Pension Liability & Schedule of School District Contributions

As required by GASB Statement No. 68, and as amended by GASB Statement No. 71, Exhibits G and H represent the actuarial determined costs associated with the School District's pension plan at June 30, 2017.

Methods and Assumptions Used to Determine Contribution Rates for Fiscal Year 2016:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage-of-Payroll, Closed
Remaining Amortization Period	23 years beginning July 1, 2016 (30 years beginning July 1, 2009)
Asset Valuation Method	5-year smooth market for funding purposes
Price Inflation	2.5% per year
Wage Inflation	3.25% per year
Salary Increases	5.6% Average, including inflation

2017 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT *(cont.)*

PELHAM SCHOOL DISTRICT

NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

FOR THE FISCAL YEAR ENDED
JUNE 30, 2017

Municipal Bond Rate	2.85% per year
Investment Rate of Return	7.25% per year
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2015 valuation pursuant to an experience study of the period 2010-2015.
Mortality	RP-2014 Employee generational mortality table for males and females, adjusted for mortality improvements using Scale MP -2015, based in the last experience study.
Other Information:	
Notes	Contribution rates for Fiscal Year 2016 were determined based on the benefit changes adopted under House Bill No. 2 as amended by 011-2513-CofC.

2017 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT *(cont.)*

COMBINING AND INDIVIDUAL FUND SCHEDULES

2017 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT *(cont.)*

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, 2017

	Estimated	Actual	Variance Positive (Negative)
School district assessment:			
Current appropriation	$ 19,447,035	$ 19,447,035	$ -
Other local sources:			
Tuition	50,000	64,504	14,504
Investment income	300	527	227
Miscellaneous	50,000	117,960	67,960
Total from other local sources	100,300	182,991	82,691
State sources:			
Adequacy aid (grant)	4,306,921	4,307,277	356
Adequacy aid (tax)	3,377,821	3,377,821	-
Catastrophic aid	448,292	593,119	144,827
Vocational aid	18,476	15,871	(2,605)
Other state aid	-	73,521	73,521
Total from state sources	8,151,510	8,367,609	216,099
Federal sources:			
Medicaid	150,000	206,611	56,611
Total revenues	27,848,845	$ 28,204,246	$ 355,401
Fund balance used to reduce school district assessment	1,497,344		
Total revenues and use of fund balance	$ 29,346,189		

2017 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT *(cont.)*

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, 2017

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Current:					
Instruction:					
Regular programs	$ 2,105	$ 10,329,690	$ 9,911,193	$ 48,587	$ 372,015
Special programs	-	5,166,673	5,130,925	36,295	(547)
Vocational programs	-	100,000	48,936	18,766	32,298
Other	7,840	669,367	674,183	-	3,024
Total instruction	9,945	16,265,730	15,765,237	103,648	406,790
Support services:					
Student	152	2,167,907	2,067,886	3,970	96,203
Instructional staff	26,918	836,366	825,831	2,246	35,207
General administration	11,918	97,891	96,474	3,626	9,709
Executive administration	-	708,237	593,832	-	114,405
School administration	1,636	1,358,467	1,362,821	9,149	(11,867)
Business	1,500	362,980	362,333	4,331	(2,184)
Operation and maintenance of plant	82,645	2,314,455	2,147,518	68,054	181,528
Student transportation	1,365	1,803,974	1,549,202	97,476	158,661
Other	22,016	1,168,987	1,006,694	17,793	166,516
Total support services	148,150	10,819,264	10,012,591	206,645	748,178
Debt service:					
Principal of long-term debt	-	1,040,000	1,040,000	-	-
Interest on long-term debt	-	854,195	854,235	-	(40)
Total debt service	-	1,894,195	1,894,235	-	(40)
Facilities acquisition and construction	90,000	367,000	509,719	-	(52,719)
Total appropriations, expenditures, and encumbrances	$ 248,095	$ 29,346,189	$ 28,181,782	$ 310,293	$ 1,102,209

2017 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT *(cont.)*

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, 2017

Unassigned fund balance, beginning		$ 1,497,325
Changes:		
Fund balance used to reduce school district assessment		(1,497,344)
2016-2017 Budget summary:		
Revenue surplus (Schedule 1)	$ 355,401	
Unexpended balance of appropriations (Schedule 2)	1,102,209	
2016-2017 Budget surplus		1,457,610
Unassigned fund balance, ending		$ 1,457,591

2017 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT *(cont.)*

SCHEDULE 4
PELHAM SCHOOL DISTRICT
Nonmajor Governmental Funds
Combining Balance Sheet
June 30, 2017

	Special Revenue Fund	Capital Project Fund	
	Food Service	High School	Total
ASSETS			
Cash and cash equivalents	$ 207,486	$ 269,255	$ 476,741
Accounts receivable	98	-	98
Intergovernmental receivable	8,719	-	8,719
Interfund receivable	902	-	902
Total assets	$ 217,205	$ 269,255	$ 486,460
LIABILITIES			
Accounts payable	$ 20,217	$ 9,437	$ 29,654
Retainage payable	-	36,244	36,244
Total liabilities	20,217	45,681	65,898
FUND BALANCE			
Restricted	196,988	223,574	420,562
Total liabilities and fund balances	$ 217,205	$ 269,255	$ 486,460

2017 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT *(cont.)*

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, 2017

	Special Revenue Fund Food Service	Capital Project Fund High School	Total
Revenues:			
Local	$ 671,270	$ 4,003	$ 675,273
State	10,582	-	10,582
Federal	187,124	-	187,124
Total revenues	868,976	4,003	872,979
Expenditures:			
Current:			
Noninstructional services	972,692	-	972,692
Facilities acquisition and construction	-	2,855,187	2,855,187
Total expenditures	972,692	2,855,187	3,827,879
Net change in fund balances	(103,716)	(2,851,184)	(2,954,900)
Fund balances, beginning	300,704	3,074,758	3,375,462
Fund balances, ending	$ 196,988	$ 223,574	$ 420,562

2017 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT *(cont.)*

SCHEDULE 6
PELHAM SCHOOL DISTRICT
Student Activities Funds
Combining Schedule of Changes in Student Activities Funds
For the Fiscal Year Ended June 30, 2017

	Balance, beginning	Additions	Deductions	Balance, ending
Schools:				
Pelham High School	$ 208,015	$ 181,729	$ 204,322	$ 185,422
Pelham Memorial School	35,991	59,470	67,374	28,087
Pelham Elementary School	30,974	29,496	31,826	28,644
Athletics	4,472	33,301	35,448	2,325
High School Principal's Account	8,244	3,575	6,797	5,022
Totals	$ 287,696	$ 307,571	$ 345,767	$ 249,500

2017 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT *(cont.)*

SINGLE AUDIT ACT SCHEDULES
AND INDEPENDENT AUDITOR'S REPORTS

2017 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT *(cont.)*

PLODZIK & SANDERSON
Professional Association/Accountants & Auditors
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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Members of the School Board
Pelham School District
Pelham, New Hampshire

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Pelham School District, as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the Pelham School District's basic financial statements, and have issued our report thereon dated December 7, 2017.

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 or 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*.

2017 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT *(cont.)*

Pelham School District
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

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

December 7, 2017

PLODZIK & SANDERSON
Professional Association

2017 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT *(cont.)*

PLODZIK & SANDERSON
Professional Association/Accountants & Auditors
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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Members of the School Board
Pelham School District
Pelham, New Hampshire

Report on Compliance for Each Major Federal Program

We have audited the Pelham School District's compliance with the types of compliance requirements described in the *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, 2017. 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 programs 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, 2017.

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

2017 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT *(cont.)*

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

compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Pelham School District's internal control over compliance.

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 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.

Sheryl A. Platt, CPA

December 7, 2017

PLODZIK & SANDERSON
Professional Association

2017 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT *(cont.)*

SCHEDULE I
PELHAM SCHOOL DISTRICT
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2017

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? ____ yes __X__ no
- Significant deficiency(ies) identified? ____ yes __X__ none reported

Noncompliance material to financial statements noted? ____ yes __X__ no

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? ____ yes __X__ no
- Significant deficiency(ies) identified? ____ yes __X__ none reported

Type of auditor's report issued on compliance for major federal programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? ____ yes __X__ no

Identification of major federal programs:

CFDA Number(s)	Name of Federal Program or Cluster
84.027 and 84.173	Special Education Cluster

Dollar threshold used to distinguish between type A and type B programs: $750,000

Auditee qualified as low-risk auditee? __X__ yes ____ no

SECTION II - FINANCIAL STATEMENT FINDINGS

NONE

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

NONE

2017 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT *(cont.)*

SCHEDULE II
PELHAM SCHOOL DISTRICT
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2017

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	$ -	$ 1,569
National School Lunch Program *(note 4)*	10.555	N/A	-	185,555
CLUSTER TOTAL			-	187,124
U.S. ENVIRONMENTAL PROTECTION AGENCY				
Passed Through MDI Biological Laboratory				
Environmental Education Grants	66.951	83592001/PELHAM	-	4,828
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	60110	-	2,614
Title I	84.010	61638	-	12,500
Title I	84.010	70110	-	127,473
PROGRAM TOTAL			-	142,587
SPECIAL EDUCATION CLUSTER				
Special Education - Grants to States:				
IDEA	84.027	72501	-	386,521
COIIN	84.027	72654	-	16,946
Special Education - Preschool Grants	84.173	72501	-	1,521
CLUSTER TOTAL			-	404,988
Supporting Effective Instruction State Grant:				
Title II	84.367	54909	-	4,131
Title II	84.367	64909	-	27,814
Title II	84.367	74909	-	46,828
PROGRAM TOTAL			-	78,773
Passed Through the Hudson School District, New Hampshire				
English Language State Acquisition Grants:				
Title III	84.365	60815	-	1,438
Title III	84.365	70815	-	3,138
PROGRAM TOTAL			-	4,576

(continued)

2017 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT *(cont.)*

SCHEDULE II (Continued)
PELHAM SCHOOL DISTRICT
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2017

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 HEALTH AND HUMAN SERVICES				
Passed Through the State of New Hampshire Department of Education				
Substance Abuse and Mental Health Services - Projects of Regional and National Significance:				
AWARE - YMHFA	93.243	62657	-	2,655
AWARE	93.243	72648	-	4,959
PROGRAM TOTAL			-	7,614
Total Expenditures of Federal Awards			$ -	$ 830,490

2017 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT *(cont.)*

PELHAM SCHOOL DISTRICT
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2017

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, 2017. 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, as applicable, either the cost principles in OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, or 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 $57,522.

PELHAM SCHOOL DISTRICT FY2017 FINAL BUDGET STATUS REPORT
Account Detail by Function through June 30, 2017

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	252,663	0.00	0.00	252,663.16	110,819.51	0.00	141,843.65	56.14%
1000110000	113	TUTOR SALARIES	5,000	0.00	0.00	5,000.00	68.75	0.00	4,931.25	98.62%
1000110000	114	INSTRUC. ASST. SALARIES	22,887	0.00	0.00	22,886.96	22,761.22	0.00	125.74	0.55%
1000110000	120	DAILY SUBSTITUTE SALARIES	120,000	0.00	0.00	120,000.00	65.00	0.00	119,935.00	99.95%
1000110000	121	LONG TERM SUB SALARIES	117,388	0.00	0.00	117,388.00	0.00	0.00	117,388.00	100.00%
1000110000	211	HEALTH INSURANCE	231,946	0.00	0.00	231,945.63	121,226.72	0.00	110,718.91	47.73%
1000110000	212	DENTAL INSURANCE	28,844	0.00	0.00	28,844.08	7,076.04	0.00	21,768.04	75.47%
1000110000	213	LIFE INSURANCE	88	0.00	0.00	87.60	858.79	0.00	(771.19)	(880.35%)
1000110000	214	DISABILITY INSURANCE	143	0.00	0.00	142.56	247.07	0.00	(104.51)	(73.31%)
1000110000	220	SOCIAL SECURITY	44,207	0.00	0.00	44,207.07	10,096.20	0.00	34,110.87	77.16%
1000110000	232	TEACHER RETIREMENT	67,222	0.00	0.00	67,221.66	12,106.90	0.00	55,114.76	81.99%
1000110000	260	WORKERS COMP INSURANCE	2,789	0.00	0.00	2,789.43	(2,770.45)	0.00	5,559.88	199.32%
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	2,477.46	0.00	(2,477.46)	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	17,176	0.00	0.00	17,176.00	18,881.60	0.00	(1,705.60)	(9.93%)
1000110000	561	TUITION TO OTHER LEAS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000110000	610	SUPPLIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total DW REGULAR EDUCATION			**$910,352**	**$0.00**	**$0.00**	**$910,352.15**	**$303,914.81**	**$0.00**	**$606,437.34**	**66.62%**
Total 00 - DISTRICT-WIDE			**$910,352**	**$0.00**	**$0.00**	**$910,352.15**	**$303,914.81**	**$0.00**	**$606,437.34**	**66.62%**
PES REGULAR EDUCATION										
1011110000	110	SALARIES	2,103,984	0.00	0.00	2,103,983.50	2,047,730.52	0.00	56,252.98	2.67%
1011110000	113	TUTOR SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011110000	114	INSTRUC. ASST. SALARIES	132,425	0.00	0.00	132,425.22	130,377.58	0.00	2,047.64	1.55%
1011110000	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	28,275.00	0.00	(28,275.00)	0.00%
1011110000	121	LONG TERM SUB SALARIES	0	0.00	0.00	0.00	43,442.95	0.00	(43,442.95)	0.00%
1011110000	211	HEALTH INSURANCE	541,107	0.00	0.00	541,107.00	537,905.52	0.00	3,201.48	0.59%
1011110000	212	DENTAL INSURANCE	38,700	0.00	0.00	38,699.87	37,678.88	0.00	1,020.99	2.64%
1011110000	213	LIFE INSURANCE	3,313	0.00	0.00	3,313.20	3,246.78	0.00	66.42	2.00%
1011110000	214	DISABILITY INSURANCE	5,370	0.00	0.00	5,370.24	5,269.99	0.00	100.25	1.87%
1011110000	220	SOCIAL SECURITY	174,319	0.00	0.00	174,318.86	169,158.81	0.00	5,160.05	2.96%
1011110000	231	NON-TEACHER RETIREMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011110000	232	TEACHER RETIREMENT	325,741	0.00	0.00	325,740.59	319,772.03	0.00	5,968.56	1.83%
1011110000	260	WORKERS COMP INSURANCE	10,228	0.00	0.00	10,227.80	10,513.64	0.00	(285.84)	(2.79%)
1011110000	321	PROFESSIONAL EDU SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011110000	430	REPAIRS & MAINTENANCE	1,248	0.00	(70.00)	1,178.00	853.00	0.00	325.00	27.59%
1011110000	446	RENTAL/LEASE SOFTWARE	12,216	0.00	850.00	13,066.00	12,764.61	0.00	301.39	2.31%
1011110000	580	TRAVEL & MILEAGE	250	0.00	450.00	700.00	0.00	0.00	700.00	100.00%
1011110000	610	SUPPLIES	24,917	0.00	782.00	25,699.00	25,451.15	0.00	247.85	0.96%
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%

PELHAM SCHOOL DISTRICT FY2017 FINAL BUDGET STATUS REPORT
Account Detail by Function through June 30, 2017

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
1011110000	644	PUBLICATIONS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011110000	650	SOFTWARE	1,250	0.00	(912.50)	337.50	337.50	0.00	0.00	0.00%
1011110000	733	FURNITURE-ADDITIONAL	0	0.00	0.00	0.00	4,530.63	0.00	(4,530.63)	0.00%
1011110000	734	EQUIPMENT-ADDITIONAL	772	0.00	245.08	1,017.08	5,284.08	0.00	(4,267.00)	(419.53%)
1011110000	737	FURNITURE-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011110000	738	EQUIPMENT-REPLACEMENT	2,660	0.00	3,934.66	6,594.66	6,594.66	0.00	0.00	0.00%
1011110000	890	MISCELLANEOUS	2,558	0.00	0.00	2,558.00	2,294.04	0.00	263.96	10.32%
Total PES REGULAR EDUCATION			**$3,381,057**	**$0.00**	**$5,279.24**	**$3,386,336.52**	**$3,391,481.37**	**$0.00**	**($5,144.85)**	**(0.15%)**
PES ART EDUCATION										
1011110002	610	SUPPLIES	5,092	0.00	0.00	5,092.00	5,063.26	0.00	28.74	0.56%
Total PES ART EDUCATION			**$5,092**	**$0.00**	**$0.00**	**$5,092.00**	**$5,063.26**	**$0.00**	**$28.74**	**0.56%**
PES PHYSICAL EDUCATION										
1011110008	610	SUPPLIES	1,971	0.00	0.00	1,971.00	1,956.59	0.00	14.41	0.73%
Total PES PHYSICAL EDUCATION			**$1,971**	**$0.00**	**$0.00**	**$1,971.00**	**$1,956.59**	**$0.00**	**$14.41**	**0.73%**
PES MATH EDUCATION										
1011110011	610	SUPPLIES	23,273	0.00	(5,100.00)	18,173.00	18,036.49	0.00	136.51	0.75%
1011110011	640	TEXTBOOKS - REPLACEMENT	702	0.00	(563.45)	138.55	120.65	0.00	17.90	12.92%
Total PES MATH EDUCATION			**$23,975**	**$0.00**	**($5,663.45)**	**$18,311.55**	**$18,157.14**	**$0.00**	**$154.41**	**0.84%**
PES MUSIC EDUCATION										
1011110012	610	SUPPLIES	222	0.00	462.29	684.29	682.86	0.00	1.43	0.21%
1011110012	640	TEXTBOOKS - REPLACEMENT	760	0.00	215.00	975.00	821.38	0.00	153.62	15.76%
1011110012	734	EQUIPMENT-ADDITIONAL	773	0.00	(271.00)	502.00	492.72	0.00	9.28	1.85%
1011110012	738	EQUIPMENT-REPLACEMENT	295	0.00	(266.29)	28.71	0.00	0.00	28.71	100.00%
Total PES MUSIC EDUCATION			**$2,050**	**$0.00**	**$140.00**	**$2,190.00**	**$1,996.96**	**$0.00**	**$193.04**	**8.81%**
PES SCIENCE EDUCATION										
1011110013	610	SUPPLIES	2,638	0.00	(749.09)	1,888.91	1,390.12	0.00	498.79	26.41%
1011110013	640	TEXTBOOKS - REPLACEMENT	4,337	0.00	(2,980.00)	1,357.00	1,354.33	0.00	2.67	0.20%
Total PES SCIENCE EDUCATION			**$6,975**	**$0.00**	**($3,729.09)**	**$3,245.91**	**$2,744.45**	**$0.00**	**$501.46**	**15.45%**
PES SOCIAL SCIENCE EDUC										
1011110015	610	SUPPLIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011110015	640	TEXTBOOKS - REPLACEMENT	1,700	0.00	(1,500.00)	200.00	189.85	0.00	10.15	5.08%
Total PES SOCIAL SCIENCE EDUC			**$1,700**	**$0.00**	**($1,500.00)**	**$200.00**	**$189.85**	**$0.00**	**$10.15**	**5.08%**
PES ENRICHMENT EDUCATION										
1011110018	610	SUPPLIES	5,335	0.00	0.00	5,335.00	5,250.10	0.00	84.90	1.59%
Total PES ENRICHMENT EDUCATION			**$5,335**	**$0.00**	**$0.00**	**$5,335.00**	**$5,250.10**	**$0.00**	**$84.90**	**1.59%**
PES READING EDUCATION										
1011110023	325	TESTING PROTOCOLS	554	0.00	0.00	554.00	491.30	0.00	62.70	11.32%
1011110023	610	SUPPLIES	7,988	0.00	4,300.00	12,288.00	12,053.04	0.00	234.96	1.91%
1011110023	640	TEXTBOOKS - REPLACEMENT	41,321	0.00	2,700.00	44,021.00	42,710.80	0.00	1,310.20	2.98%
1011110023	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PES READING EDUCATION			**$49,863**	**$0.00**	**$7,000.00**	**$56,863.00**	**$55,255.14**	**$0.00**	**$1,607.86**	**2.83%**
PES KINDERGARTEN REGULAR										
1011110029	110	SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011110029	114	INSTRUC. ASST. SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%

PELHAM SCHOOL DISTRICT FY2017 FINAL BUDGET STATUS REPORT
Account Detail by Function through June 30, 2017

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
1011110029	610	SUPPLIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011110029	640	TEXTBOOKS - REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PES KINDERGARTEN REGULAR			**$0**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0.00%**
Total 11 - PELHAM ELEMENTARY SCHOOL			**$3,478,018**	**$0.00**	**$1,526.70**	**$3,479,544.98**	**$3,482,094.86**	**$0.00**	**($2,549.88)**	**(0.07%)**
PMS REGULAR EDUCATION										
1012110000	110	SALARIES	1,497,330	0.00	0.00	1,497,330.00	1,554,944.32	0.00	(57,614.32)	(3.85%)
1012110000	113	TUTOR SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012110000	114	INSTRUC. ASST. SALARIES	5,806	0.00	0.00	5,806.00	0.00	0.00	5,806.00	100.00%
1012110000	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	23,019.50	0.00	(23,019.50)	0.00%
1012110000	121	LONG TERM SUB SALARIES	0	0.00	0.00	0.00	21,281.52	0.00	(21,281.52)	0.00%
1012110000	211	HEALTH INSURANCE	386,579	0.00	0.00	386,578.55	398,365.54	0.00	(11,786.99)	(3.05%)
1012110000	212	DENTAL INSURANCE	21,508	0.00	0.00	21,507.89	25,966.80	0.00	(4,458.91)	(20.73%)
1012110000	213	LIFE INSURANCE	2,369	0.00	0.00	2,369.04	2,440.83	0.00	(71.79)	(3.03%)
1012110000	214	DISABILITY INSURANCE	3,891	0.00	0.00	3,891.12	3,976.60	0.00	(85.48)	(2.20%)
1012110000	220	SOCIAL SECURITY	117,514	0.00	0.00	117,514.50	120,875.38	0.00	(3,360.88)	(2.86%)
1012110000	232	TEACHER RETIREMENT	234,632	0.00	0.00	234,631.56	239,390.21	0.00	(4,758.65)	(2.03%)
1012110000	260	WORKERS COMP INSURANCE	6,788	0.00	0.00	6,788.10	7,208.37	0.00	(420.27)	(6.19%)
1012110000	275	WORKSHOPS NON-UNION	0	0.00	0.00	0.00	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	529	0.00	0.00	529.00	0.00	0.00	529.00	100.00%
1012110000	580	TRAVEL & MILEAGE	529	0.00	(529.00)	0.00	0.00	0.00	0.00	0.00%
1012110000	610	SUPPLIES	18,000	0.00	(713.70)	17,286.30	16,892.24	0.00	394.06	2.28%
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	3,921.62	0.00	(3,921.62)	0.00%
1012110000	737	FURNITURE-REPLACEMENT	3,000	0.00	(1,181.00)	1,819.00	16,386.30	403.14	(14,970.44)	(823.00%)
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			**$2,299,975**	**$0.00**	**($2,423.70)**	**$2,297,551.06**	**$2,436,169.23**	**$403.14**	**($139,021.31)**	**(6.05%)**
PMS ART EDUCATION										
1012110002	610	SUPPLIES	3,322	0.00	0.00	3,322.00	3,322.00	0.00	0.00	0.00%
1012110002	734	EQUIPMENT-ADDITIONAL	4,500	0.00	0.00	4,500.00	5,240.31	0.00	(740.31)	(16.45%)
Total PMS ART EDUCATION			**$7,822**	**$0.00**	**$0.00**	**$7,822.00**	**$8,562.31**	**$0.00**	**($740.31)**	**(9.46%)**
PMS LANGUAGE ARTS EDUC										
1012110005	610	SUPPLIES	3,576	0.00	(1,403.34)	2,172.66	2,157.01	0.00	15.65	0.72%
1012110005	640	TEXTBOOKS - REPLACEMENT	974	0.00	0.00	974.00	936.25	0.00	37.75	3.88%
1012110005	641	TEXTBOOKS - ADDITIONAL	0	0.00	0.00	0.00	(27.00)	0.00	27.00	0.00%
1012110005	643	INFORMATION ACCESS FEES	0	0.00	1,710.00	1,710.00	1,710.00	0.00	0.00	0.00%
1012110005	644	PUBLICATIONS	900	0.00	(306.66)	593.34	593.34	0.00	0.00	0.00%
1012110005	737	FURNITURE-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012110005	810	DUES AND FEES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PMS LANGUAGE ARTS EDUC			**$5,450**	**$0.00**	**$0.00**	**$5,450.00**	**$5,369.60**	**$0.00**	**$80.40**	**1.48%**

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PMS FOREIGN LANG EDUC										
1012110006	610	SUPPLIES	330	0.00	0.00	330.00	288.29	0.00	41.71	12.64%
1012110006	640	TEXTBOOKS - REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012110006	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PMS FOREIGN LANG EDUC			**$330**	**$0.00**	**$0.00**	**$330.00**	**$288.29**	**$0.00**	**$41.71**	**12.64%**
PMS PHYS ED/HEALTH EDUC										
1012110008	610	SUPPLIES	3,376	0.00	(162.78)	3,213.72	3,155.88	0.00	57.84	1.80%
1012110008	640	TEXTBOOKS - REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012110008	644	PUBLICATIONS	169	0.00	162.78	331.78	331.78	0.00	0.00	0.00%
Total PMS PHYS ED/HEALTH EDUC			**$3,546**	**$0.00**	**$0.00**	**$3,545.50**	**$3,487.66**	**$0.00**	**$57.84**	**1.63%**
PMS TECH EDUCATION										
1012110010	610	SUPPLIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012110010	640	TEXTBOOKS - REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PMS TECH EDUCATION			**$0**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0.00%**
PMS MATH EDUCATION										
1012110011	610	SUPPLIES	3,942	0.00	(1,080.00)	2,862.30	2,800.39	9.98	51.93	1.81%
1012110011	640	TEXTBOOKS - REPLACEMENT	0	0.00	0.00	0.00	(50.00)	0.00	50.00	0.00%
1012110011	641	TEXTBOOKS - ADDITIONAL	0	0.00	0.00	0.00	(182.82)	0.00	182.82	0.00%
1012110011	643	INFORMATION ACCESS FEES	0	0.00	1,080.00	1,080.00	1,080.00	0.00	0.00	0.00%
1012110011	644	PUBLICATIONS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PMS MATH EDUCATION			**$3,942**	**$0.00**	**$0.00**	**$3,942.30**	**$3,647.57**	**$9.98**	**$284.75**	**7.22%**
PMS MUSIC EDUCATION										
1012110012	430	REPAIRS & MAINTENANCE	2,650	0.00	(14.00)	2,636.00	2,607.17	0.00	28.83	1.09%
1012110012	610	SUPPLIES	5,891	81.13	(2,454.09)	3,518.04	3,227.80	0.00	290.24	8.25%
1012110012	640	TEXTBOOKS - REPLACEMENT	4,900	0.00	(955.01)	3,944.99	2,573.11	0.00	1,371.88	34.78%
1012110012	643	INFORMATION ACCESS FEES	272	0.00	900.00	1,172.00	959.00	0.00	213.00	18.17%
1012110012	734	EQUIPMENT-ADDITIONAL	3,647	0.00	2,699.10	6,346.10	5,663.84	15,088.00	(14,405.74)	(227.00%)
1012110012	890	MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PMS MUSIC EDUCATION			**$17,360**	**$81.13**	**$176.00**	**$17,617.13**	**$15,030.92**	**$15,088.00**	**($12,501.79)**	**(70.96%)**
PMS SCIENCE EDUCATION										
1012110013	430	REPAIRS & MAINTENANCE	0	0.00	700.00	700.00	584.00	0.00	116.00	16.57%
1012110013	610	SUPPLIES	3,129	0.00	242.00	3,371.43	3,336.50	0.00	34.93	1.04%
1012110013	640	TEXTBOOKS - REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012110013	733	FURNITURE-ADDITIONAL	942	0.00	(942.00)	0.00	0.00	0.00	0.00	0.00%
1012110013	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012110013	737	FURNITURE-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PMS SCIENCE EDUCATION			**$4,071**	**$0.00**	**$0.00**	**$4,071.43**	**$3,920.50**	**$0.00**	**$150.93**	**3.71%**
PMS SOCIAL SCIENCE EDUC										
1012110015	610	SUPPLIES	230	0.00	735.86	965.66	804.04	0.00	161.62	16.74%
1012110015	640	TEXTBOOKS - REPLACEMENT	1,350	0.00	(1,349.56)	0.44	0.00	0.00	0.44	100.00%
1012110015	643	INFORMATION ACCESS FEES	0	0.00	613.70	613.70	564.70	0.00	49.00	7.98%
1012110015	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%

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1012110015	737	FURNITURE-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012110015	810	DUES AND FEES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PMS SOCIAL SCIENCE EDUC			**$1,580**	**$0.00**	**$0.00**	**$1,579.80**	**$1,368.74**	**$0.00**	**$211.06**	**13.36%**
PMS ENRICHMENT EDUCATION										
1012110018	610	SUPPLIES	600	0.00	0.00	600.00	567.72	0.00	32.28	5.38%
Total PMS ENRICHMENT EDUCATION			**$600**	**$0.00**	**$0.00**	**$600.00**	**$567.72**	**$0.00**	**$32.28**	**5.38%**
PMS READING EDUCATION										
1012110023	325	TESTING PROTOCOLS	600	0.00	0.00	600.00	0.00	0.00	600.00	100.00%
1012110023	610	SUPPLIES	300	0.00	0.00	300.00	212.08	0.00	87.92	29.31%
1012110023	640	TEXTBOOKS - REPLACEMENT	7,000	0.00	0.00	7,000.00	6,144.26	0.00	855.74	12.22%
1012110023	644	PUBLICATIONS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PMS READING EDUCATION			**$7,900**	**$0.00**	**$0.00**	**$7,900.00**	**$6,356.34**	**$0.00**	**$1,543.66**	**19.54%**
PMS COMPUTER EDUCATION										
1012110025	446	RENTAL/LEASE SOFTWARE	1,440	0.00	(1,109.57)	330.43	320.85	0.00	9.58	2.90%
1012110025	610	SUPPLIES	750	0.00	0.00	750.00	700.50	0.00	49.50	6.60%
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	1,109.57	1,109.57	1,109.57	0.00	0.00	0.00%
Total PMS COMPUTER EDUCATION			**$2,190**	**$0.00**	**$0.00**	**$2,190.00**	**$2,130.92**	**$0.00**	**$59.08**	**2.70%**
Total 12 - PELHAM MEMORIAL SCHOOL			**$2,354,766**	**$81.13**	**($2,247.70)**	**$2,352,599.22**	**$2,486,899.80**	**$15,501.12**	**($149,801.70)**	**(6.37%)**
PHS REGULAR EDUCATION										
1033110000	110	SALARIES	2,275,560	0.00	0.00	2,275,560.25	2,383,028.34	0.00	(107,468.09)	(4.72%)
1033110000	113	TUTOR SALARIES	38,268	0.00	0.00	38,267.64	37,863.78	0.00	403.86	1.06%
1033110000	114	INSTRUC. ASST. SALARIES	25,340	0.00	0.00	25,340.00	11,714.63	0.00	13,625.37	53.77%
1033110000	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	13,195.00	0.00	(13,195.00)	0.00%
1033110000	121	LONG TERM SUB SALARIES	0	0.00	0.00	0.00	1,637.04	0.00	(1,637.04)	0.00%
1033110000	211	HEALTH INSURANCE	460,819	0.00	0.00	460,818.76	447,174.10	0.00	13,644.66	2.96%
1033110000	212	DENTAL INSURANCE	31,733	0.00	0.00	31,732.54	31,332.08	0.00	400.46	1.26%
1033110000	213	LIFE INSURANCE	3,467	0.00	0.00	3,466.56	3,559.83	0.00	(93.27)	(2.69%)
1033110000	214	DISABILITY INSURANCE	5,581	0.00	0.00	5,581.44	5,711.66	0.00	(130.22)	(2.33%)
1033110000	220	SOCIAL SECURITY	182,046	0.00	0.00	182,045.53	186,186.60	0.00	(4,141.07)	(2.27%)
1033110000	232	TEACHER RETIREMENT	343,054	0.00	0.00	343,053.71	352,978.77	0.00	(9,925.06)	(2.89%)
1033110000	260	WORKERS COMP INSURANCE	10,682	0.00	0.00	10,682.32	11,007.18	0.00	(324.86)	(3.04%)
1033110000	321	PROFESSIONAL EDU SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110000	430	REPAIRS & MAINTENANCE	250	0.00	0.00	250.00	200.00	0.00	50.00	20.00%
1033110000	580	TRAVEL & MILEAGE	250	0.00	0.00	250.00	92.02	0.00	157.98	63.19%
1033110000	610	SUPPLIES	14,109	0.00	(1,585.00)	12,524.00	12,267.76	0.00	256.24	2.05%
1033110000	640	TEXTBOOKS - REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110000	650	SOFTWARE	3,300	0.00	0.00	3,300.00	2,000.00	0.00	1,300.00	39.39%
1033110000	733	FURNITURE-ADDITIONAL	14,000	0.00	0.00	14,000.00	535.21	13,208.09	256.70	1.83%
1033110000	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110000	737	FURNITURE-REPLACEMENT	25,000	0.00	0.00	25,000.00	11,263.85	13,585.00	151.15	0.60%
1033110000	738	EQUIPMENT-REPLACEMENT	4,000	0.00	170.00	4,170.00	0.00	4,170.00	0.00	0.00%
Total PHS REGULAR EDUCATION			**$3,437,458**	**$0.00**	**($1,415.00)**	**$3,436,042.75**	**$3,511,747.85**	**$30,963.09**	**($106,668.19)**	**(3.10%)**

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PHS ART EDUCATION										
1033110002	430	REPAIRS & MAINTENANCE	950	0.00	(80.00)	870.00	213.00	0.00	657.00	75.52%
1033110002	610	SUPPLIES	11,675	0.00	2,080.00	13,755.00	13,625.67	0.00	129.33	0.94%
1033110002	640	TEXTBOOKS - REPLACEMENT	1,000	0.00	(1,000.00)	0.00	0.00	0.00	0.00	0.00%
1033110002	737	FURNITURE-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110002	738	EQUIPMENT-REPLACEMENT	1,000	0.00	(1,000.00)	0.00	0.00	0.00	0.00	0.00%
Total PHS ART EDUCATION			**$14,625**	**$0.00**	**$0.00**	**$14,625.00**	**$13,838.67**	**$0.00**	**$786.33**	**5.38%**
PHS BUSINESS EDUCATION										
1033110003	430	REPAIRS & MAINTENANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110003	610	SUPPLIES	3,850	0.00	0.00	3,850.00	3,721.14	0.00	128.86	3.35%
1033110003	640	TEXTBOOKS - REPLACEMENT	6,625	0.00	0.00	6,625.00	5,642.11	0.00	982.89	14.84%
1033110003	641	TEXTBOOKS - ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110003	734	EQUIPMENT-ADDITIONAL	9,000	0.00	0.00	9,000.00	8,977.51	0.00	22.49	0.25%
Total PHS BUSINESS EDUCATION			**$19,475**	**$0.00**	**$0.00**	**$19,475.00**	**$18,340.76**	**$0.00**	**$1,134.24**	**5.82%**
PHS LANGUAGE ARTS EDUC										
1033110005	610	SUPPLIES	6,900	0.00	0.00	6,900.00	6,964.94	0.00	(64.94)	(0.94%)
1033110005	640	TEXTBOOKS - REPLACEMENT	9,800	0.00	0.00	9,800.00	8,638.74	0.00	1,161.26	11.85%
1033110005	733	FURNITURE-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110005	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PHS LANGUAGE ARTS EDUC			**$16,700**	**$0.00**	**$0.00**	**$16,700.00**	**$15,603.68**	**$0.00**	**$1,096.32**	**6.56%**
PHS FOREIGN LANG EDUC										
1033110006	610	SUPPLIES	1,700	0.00	2,000.00	3,700.00	3,096.12	0.00	603.88	16.32%
1033110006	640	TEXTBOOKS - REPLACEMENT	6,300	0.00	(2,000.00)	4,300.00	1,946.20	0.00	2,353.80	54.74%
Total PHS FOREIGN LANG EDUC			**$8,000**	**$0.00**	**$0.00**	**$8,000.00**	**$5,042.32**	**$0.00**	**$2,957.68**	**36.97%**
PHS PHYS ED/HEALTH EDUC										
1033110008	610	SUPPLIES	2,000	0.00	0.00	2,000.00	1,500.63	0.00	499.37	24.97%
1033110008	640	TEXTBOOKS - REPLACEMENT	525	0.00	0.00	525.00	0.00	0.00	525.00	100.00%
1033110008	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110008	738	EQUIPMENT-REPLACEMENT	18,800	0.00	0.00	18,800.00	13,485.00	0.00	5,315.00	28.27%
Total PHS PHYS ED/HEALTH EDUC			**$21,325**	**$0.00**	**$0.00**	**$21,325.00**	**$14,985.63**	**$0.00**	**$6,339.37**	**29.73%**
PHS FACS EDUCATION										
1033110009	430	REPAIRS & MAINTENANCE	400	0.00	0.00	400.00	0.00	0.00	400.00	100.00%
1033110009	610	SUPPLIES	3,800	299.82	0.00	4,099.82	1,530.33	0.00	2,569.49	62.67%
1033110009	640	TEXTBOOKS - REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110009	641	TEXTBOOKS - ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110009	650	SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110009	733	FURNITURE-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110009	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110009	737	FURNITURE-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110009	738	EQUIPMENT-REPLACEMENT	600	0.00	0.00	600.00	0.00	0.00	600.00	100.00%
Total PHS FACS EDUCATION			**$4,800**	**$299.82**	**$0.00**	**$5,099.82**	**$1,530.33**	**$0.00**	**$3,569.49**	**69.99%**
PHS TECH EDUCATION										
1033110010	430	REPAIRS & MAINTENANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110010	610	SUPPLIES	4,100	0.00	0.00	4,100.00	3,504.93	0.00	595.07	14.51%

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1033110010	640	TEXTBOOKS - REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110010	650	SOFTWARE	2,500	0.00	(433.00)	2,067.00	2,067.00	0.00	0.00	0.00%
1033110010	737	FURNITURE-REPLACEMENT	2,500	0.00	0.00	2,500.00	2,386.21	0.00	113.79	4.55%
1033110010	738	EQUIPMENT-REPLACEMENT	2,200	0.00	433.00	2,633.00	2,664.48	0.00	(31.48)	(1.20%)
Total PHS TECH EDUCATION			**$11,300**	**$0.00**	**$0.00**	**$11,300.00**	**$10,622.62**	**$0.00**	**$677.38**	**5.99%**
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	1,500	0.00	3,000.00	4,500.00	4,509.11	0.00	(9.11)	(0.20%)
1033110011	640	TEXTBOOKS - REPLACEMENT	3,000	0.00	(3,000.00)	0.00	0.00	0.00	0.00	0.00%
1033110011	733	FURNITURE-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110011	738	EQUIPMENT-REPLACEMENT	500	0.00	0.00	500.00	500.00	0.00	0.00	0.00%
Total PHS MATH EDUCATION			**$5,000**	**$0.00**	**$0.00**	**$5,000.00**	**$5,009.11**	**$0.00**	**($9.11)**	**(0.18%)**
PHS MUSIC EDUCATION										
1033110012	430	REPAIRS & MAINTENANCE	430	0.00	(25.00)	405.00	405.00	0.00	0.00	0.00%
1033110012	610	SUPPLIES	2,500	0.00	(649.85)	1,850.15	1,765.64	80.52	3.99	0.22%
1033110012	640	TEXTBOOKS - REPLACEMENT	2,350	0.00	1,763.50	4,113.50	3,916.49	42.78	154.23	3.75%
1033110012	650	SOFTWARE	450	0.00	(201.00)	249.00	249.00	0.00	0.00	0.00%
1033110012	734	EQUIPMENT-ADDITIONAL	2,000	0.00	(10.80)	1,989.20	1,989.20	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	3,500	0.00	(876.85)	2,623.15	2,623.15	0.00	0.00	0.00%
Total PHS MUSIC EDUCATION			**$11,230**	**$0.00**	**$0.00**	**$11,230.00**	**$10,948.48**	**$123.30**	**$158.22**	**1.41%**
PHS SCIENCE EDUCATION										
1033110013	421	UTILITIES-DISPOSAL	3,000	1,722.85	0.00	4,722.85	1,381.10	2,000.00	1,341.75	28.41%
1033110013	430	REPAIRS & MAINTENANCE	450	0.00	0.00	450.00	450.00	0.00	0.00	0.00%
1033110013	610	SUPPLIES	16,500	0.00	0.00	16,500.00	13,879.60	0.00	2,620.40	15.88%
1033110013	640	TEXTBOOKS - REPLACEMENT	2,000	0.00	0.00	2,000.00	0.00	0.00	2,000.00	100.00%
1033110013	733	FURNITURE-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110013	734	EQUIPMENT-ADDITIONAL	2,000	0.00	0.00	2,000.00	1,193.43	0.00	806.57	40.33%
1033110013	738	EQUIPMENT-REPLACEMENT	2,000	0.00	0.00	2,000.00	1,943.24	0.00	56.76	2.84%
Total PHS SCIENCE EDUCATION			**$25,950**	**$1,722.85**	**$0.00**	**$27,672.85**	**$18,847.37**	**$2,000.00**	**$6,825.48**	**24.66%**
PHS SOCIAL SCIENCE EDUC										
1033110015	610	SUPPLIES	1,613	0.00	(800.00)	812.80	0.00	0.00	812.80	100.00%
1033110015	640	TEXTBOOKS - REPLACEMENT	7,200	0.00	800.00	8,000.00	7,817.20	0.00	182.80	2.28%
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			**$8,813**	**$0.00**	**$0.00**	**$8,812.80**	**$7,817.20**	**$0.00**	**$995.60**	**11.30%**
PHS READING EDUCATION										
1033110023	610	SUPPLIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110023	640	TEXTBOOKS - REPLACEMENT	4,010	0.00	0.00	4,010.00	3,943.51	0.00	66.49	1.66%
Total PHS READING EDUCATION			**$4,010**	**$0.00**	**$0.00**	**$4,010.00**	**$3,943.51**	**$0.00**	**$66.49**	**1.66%**
Total 33 - PELHAM HIGH SCHOOL			**$3,588,686**	**$2,022.67**	**($1,415.00)**	**$3,589,293.22**	**$3,638,277.53**	**$33,086.39**	**($82,070.70)**	**(2.29%)**
Total 1100 - REGULAR EDUCATION PRGMS			**$10,331,822**	**$2,103.80**	**($2,136.00)**	**$10,331,789.57**	**$9,911,187.00**	**$48,587.51**	**$372,015.06**	**3.60%**

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Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
1210 - SPECIAL EDUCATION PRGMS										
DW SPECIAL EDUCATION										
1000121000	110	SALARIES	73,319	0.00	0.00	73,318.90	71,847.50	0.00	1,471.40	2.01%
1000121000	113	TUTOR SALARIES	6,000	0.00	0.00	6,000.00	4,576.29	0.00	1,423.71	23.73%
1000121000	114	INSTRUC. ASST. SALARIES	23,108	0.00	0.00	23,108.00	6,179.59	0.00	16,928.41	73.26%
1000121000	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	1,170.00	0.00	(1,170.00)	0.00%
1000121000	121	LONG TERM SUB SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000121000	130	OVERTIME SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000121000	211	HEALTH INSURANCE	30,673	0.00	0.00	30,672.74	15,594.50	0.00	15,078.24	49.16%
1000121000	212	DENTAL INSURANCE	1,365	0.00	0.00	1,364.94	1,162.89	0.00	202.05	14.80%
1000121000	213	LIFE INSURANCE	160	0.00	0.00	160.46	161.10	0.00	(0.64)	(0.40%)
1000121000	214	DISABILITY INSURANCE	105	0.00	0.00	105.02	106.51	0.00	(1.49)	(1.42%)
1000121000	220	SOCIAL SECURITY	7,654	0.00	0.00	7,653.68	6,352.81	0.00	1,300.87	17.00%
1000121000	231	NON-TEACHER RETIREMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000121000	232	TEACHER RETIREMENT	12,296	0.00	0.00	12,296.08	10,761.69	0.00	1,534.39	12.48%
1000121000	260	WORKERS COMP INSURANCE	456	0.00	0.00	455.98	370.52	0.00	85.46	18.74%
1000121000	275	WORKSHOPS NON-UNION	0	0.00	125.00	125.00	125.00	0.00	0.00	0.00%
1000121000	276	COURSE REIMBURS NON-UNION	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000121000	320	IN-DIST PROF DEVELOPMENT	3,000	0.00	0.00	3,000.00	5,123.92	0.00	(2,123.92)	(70.80%)
1000121000	321	PROFESSIONAL EDU SERVICES	2,000	0.00	1,000.00	3,000.00	3,000.00	0.00	0.00	0.00%
1000121000	330	PROFESSIONAL SERVICES	87,348	0.00	500.00	87,848.00	89,848.53	3,355.17	(5,355.70)	(6.10%)
1000121000	332	TUTOR SERVICES	38,558	0.00	(1,500.00)	37,058.00	15,221.97	0.00	21,836.03	58.92%
1000121000	335	LEGAL SERVICES	34,058	0.00	0.00	34,058.00	47,235.96	6,026.50	(19,204.46)	(56.39%)
1000121000	421	UTILITIES-DISPOSAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000121000	430	REPAIRS & MAINTENANCE	300	0.00	(50.00)	250.00	0.00	0.00	250.00	100.00%
1000121000	534	POSTAGE/GENERAL EXPENSES	120	0.00	390.00	510.00	509.15	0.00	0.85	0.17%
1000121000	561	TUITION TO OTHER LEAS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000121000	564	TUITION TO PRIVATE SCHOOL	823,944	0.00	9,013.04	832,957.37	818,009.54	162.50	14,785.33	1.78%
1000121000	569	TUITION RESIDENTIAL	513,806	0.00	(9,966.00)	503,840.19	654,485.60	25,240.83	(175,886.24)	(34.91%)
1000121000	580	TRAVEL & MILEAGE	2,500	0.00	0.00	2,500.00	1,956.71	0.00	543.29	21.73%
1000121000	610	SUPPLIES	500	0.00	108.00	608.00	157.02	0.00	450.98	74.17%
1000121000	640	TEXTBOOKS - REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000121000	641	TEXTBOOKS - ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000121000	643	INFORMATION ACCESS FEES	4,125	0.00	0.00	4,125.00	4,125.00	0.00	0.00	0.00%
1000121000	650	SOFTWARE	400	0.00	0.00	400.00	0.00	0.00	400.00	100.00%
1000121000	734	EQUIPMENT-ADDITIONAL	5,000	0.00	0.00	5,000.00	3,306.78	0.00	1,693.22	33.86%
1000121000	738	EQUIPMENT-REPLACEMENT	2,000	0.00	0.00	2,000.00	4,347.48	0.00	(2,347.48)	(117.37%)
1000121000	810	DUES AND FEES	20,396	0.00	0.00	20,396.00	19,559.04	0.00	836.96	4.10%
1000121000	840	CONTINGENCY	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000121000	890	MISCELLANEOUS	1,450	0.00	0.00	1,450.00	31.98	0.00	1,418.02	97.79%
Total DW SPECIAL EDUCATION			**$1,694,641**	**$0.00**	**($379.96)**	**$1,694,261.36**	**$1,785,327.08**	**$34,785.00**	**($125,850.72)**	**(7.43%)**
Total 00 - DISTRICT-WIDE			**$1,694,641**	**$0.00**	**($379.96)**	**$1,694,261.36**	**$1,785,327.08**	**$34,785.00**	**($125,850.72)**	**(7.43%)**
PES SPECIAL EDUCATION										
1011121000	110	SALARIES	434,849	0.00	0.00	434,849.31	477,120.65	0.00	(42,271.34)	(9.72%)
1011121000	113	TUTOR SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%

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1011121000	114	INSTRUC. ASST. SALARIES	612,460	0.00	(20,134.66)	592,324.94	504,560.73	0.00	87,764.21	14.82%
1011121000	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	11,115.00	0.00	(11,115.00)	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	123,470	0.00	0.00	123,470.08	124,693.10	0.00	(1,223.02)	(0.99%)
1011121000	212	DENTAL INSURANCE	8,065	0.00	0.00	8,065.29	6,509.16	0.00	1,556.13	19.29%
1011121000	213	LIFE INSURANCE	715	0.00	0.00	714.96	827.04	0.00	(112.08)	(15.68%)
1011121000	214	DISABILITY INSURANCE	1,173	0.00	0.00	1,172.64	1,324.41	0.00	(151.77)	(12.94%)
1011121000	220	SOCIAL SECURITY	81,038	0.00	(1,540.30)	79,497.49	73,040.50	0.00	6,456.99	8.12%
1011121000	231	NON-TEACHER RETIREMENT	4,950	0.00	0.00	4,950.01	4,993.99	0.00	(43.98)	(0.89%)
1011121000	232	TEACHER RETIREMENT	65,005	0.00	0.00	65,004.63	68,474.66	0.00	(3,470.03)	(5.34%)
1011121000	260	WORKERS COMP INSURANCE	4,755	0.00	(90.38)	4,664.87	4,437.54	0.00	227.33	4.87%
1011121000	610	SUPPLIES	5,555	0.00	3,090.00	8,645.00	8,208.36	118.13	318.51	3.68%
1011121000	640	TEXTBOOKS - REPLACEMENT	330	0.00	100.00	430.00	409.09	0.00	20.91	4.86%
1011121000	650	SOFTWARE	402	0.00	0.00	402.00	39.90	0.00	362.10	90.07%
1011121000	733	FURNITURE-ADDITIONAL	560	0.00	0.00	560.00	499.30	0.00	60.70	10.84%
1011121000	734	EQUIPMENT-ADDITIONAL	3,421	0.00	0.00	3,421.00	3,088.34	0.00	332.66	9.72%
1011121000	737	FURNITURE-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011121000	738	EQUIPMENT-REPLACEMENT	1,115	0.00	0.00	1,115.00	1,115.00	0.00	0.00	0.00%
Total PES SPECIAL EDUCATION			**$1,347,863**	**$0.00**	**($18,575.34)**	**$1,329,287.22**	**$1,290,456.77**	**$118.13**	**$38,712.32**	**2.91%**
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			**$1,347,863**	**$0.00**	**($18,575.34)**	**$1,329,287.22**	**$1,290,456.77**	**$118.13**	**$38,712.32**	**2.91%**
PMS SPECIAL EDUCATION										
1012121000	110	SALARIES	246,133	0.00	0.00	246,132.88	228,013.01	0.00	18,119.87	7.36%
1012121000	113	TUTOR SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012121000	114	INSTRUC. ASST. SALARIES	367,260	0.00	0.00	367,260.12	338,870.65	0.00	28,389.47	7.73%
1012121000	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	6,045.00	0.00	(6,045.00)	0.00%

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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	141.85	0.00	(141.85)	0.00%
1012121000	211	HEALTH INSURANCE	114,525	0.00	0.00	114,524.70	101,187.26	0.00	13,337.44	11.65%
1012121000	212	DENTAL INSURANCE	5,630	0.00	0.00	5,630.20	5,630.20	0.00	0.00	0.00%
1012121000	213	LIFE INSURANCE	342	0.00	0.00	342.00	364.16	0.00	(22.16)	(6.48%)
1012121000	214	DISABILITY INSURANCE	526	0.00	0.00	525.84	553.35	0.00	(27.51)	(5.23%)
1012121000	220	SOCIAL SECURITY	46,925	0.00	0.00	46,924.55	41,152.70	0.00	5,771.85	12.30%
1012121000	232	TEACHER RETIREMENT	34,570	0.00	0.00	34,570.36	35,510.67	0.00	(940.31)	(2.72%)
1012121000	260	WORKERS COMP INSURANCE	2,754	0.00	0.00	2,753.51	2,535.15	0.00	218.36	7.93%
1012121000	610	SUPPLIES	2,330	0.00	501.89	2,831.89	2,822.14	0.00	9.75	0.34%
1012121000	640	TEXTBOOKS - REPLACEMENT	320	0.00	(266.55)	53.45	53.45	0.00	0.00	0.00%
1012121000	643	INFORMATION ACCESS FEES	1,459	0.00	(335.34)	1,123.66	1,123.66	0.00	0.00	0.00%
1012121000	644	PUBLICATIONS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012121000	650	SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012121000	733	FURNITURE-ADDITIONAL	385	0.00	0.00	385.00	379.10	0.00	5.90	1.53%
1012121000	734	EQUIPMENT-ADDITIONAL	0	0.00	100.00	100.00	90.00	0.00	10.00	10.00%
1012121000	737	FURNITURE-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012121000	890	MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PMS SPECIAL EDUCATION			**$823,158**	**$0.00**	**$0.00**	**$823,158.16**	**$764,472.35**	**$0.00**	**$58,685.81**	**7.13%**
Total 12 - PELHAM MEMORIAL SCHOOL			**$823,158**	**$0.00**	**$0.00**	**$823,158.16**	**$764,472.35**	**$0.00**	**$58,685.81**	**7.13%**
PHS SPECIAL EDUCATION										
1033121000	110	SALARIES	311,863	0.00	45,000.00	356,862.66	339,283.13	0.00	17,579.53	4.93%
1033121000	113	TUTOR SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033121000	114	INSTRUC. ASST. SALARIES	356,964	0.00	(35,745.34)	321,218.58	317,620.32	0.00	3,598.26	1.12%
1033121000	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	1,495.00	0.00	(1,495.00)	0.00%
1033121000	121	LONG TERM SUB SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033121000	130	OVERTIME SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033121000	211	HEALTH INSURANCE	99,255	0.00	3,100.00	102,354.71	89,683.66	0.00	12,671.05	12.38%
1033121000	212	DENTAL INSURANCE	5,023	0.00	528.00	5,550.67	4,756.59	0.00	794.08	14.31%
1033121000	213	LIFE INSURANCE	489	0.00	75.00	564.48	512.74	0.00	51.74	9.17%
1033121000	214	DISABILITY INSURANCE	812	0.00	125.00	937.16	836.48	0.00	100.68	10.74%
1033121000	220	SOCIAL SECURITY	51,397	0.00	1,540.30	52,937.74	48,830.21	0.00	4,107.53	7.76%
1033121000	231	NON-TEACHER RETIREMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033121000	232	TEACHER RETIREMENT	48,869	0.00	7,052.00	55,920.89	48,827.63	0.00	7,093.26	12.68%
1033121000	260	WORKERS COMP INSURANCE	3,016	0.00	90.38	3,106.22	2,925.40	0.00	180.82	5.82%
1033121000	610	SUPPLIES	4,650	0.00	0.00	4,650.00	3,002.01	1,391.94	256.05	5.51%
1033121000	640	TEXTBOOKS - REPLACEMENT	2,400	0.00	0.00	2,400.00	624.20	0.00	1,775.80	73.99%
1033121000	644	PUBLICATIONS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033121000	650	SOFTWARE	600	0.00	0.00	600.00	299.99	0.00	300.01	50.00%
1033121000	734	EQUIPMENT-ADDITIONAL	1,200	0.00	(1,200.00)	0.00	0.00	0.00	0.00	0.00%
Total PHS SPECIAL EDUCATION			**$886,538**	**$0.00**	**$20,565.34**	**$907,103.11**	**$858,697.36**	**$1,391.94**	**$47,013.81**	**5.18%**
Total 33 - PELHAM HIGH SCHOOL			**$886,538**	**$0.00**	**$20,565.34**	**$907,103.11**	**$858,697.36**	**$1,391.94**	**$47,013.81**	**5.18%**
Total 1210 - SPECIAL EDUCATION PRGMS			**$4,752,200**	**$0.00**	**$1,610.04**	**$4,753,809.85**	**$4,698,953.56**	**$36,295.07**	**$18,561.22**	**0.39%**

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1260 - BILINGUAL PROGRAMS										
DW BILINGUAL PROGRAMS										
1000126000	110	SALARIES	57,015	0.00	0.00	57,015.00	56,980.63	0.00	34.37	0.06%
1000126000	113	TUTOR SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000126000	114	INSTRUC. ASST. SALARIES	12,403	0.00	0.00	12,403.30	0.00	0.00	12,403.30	100.00%
1000126000	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000126000	211	HEALTH INSURANCE	21,909	0.00	0.00	21,909.05	21,171.39	0.00	737.66	3.37%
1000126000	212	DENTAL INSURANCE	1,408	0.00	0.00	1,407.55	1,407.55	0.00	0.00	0.00%
1000126000	213	LIFE INSURANCE	89	0.00	0.00	89.04	92.26	0.00	(3.22)	(3.62%)
1000126000	214	DISABILITY INSURANCE	147	0.00	0.00	146.88	150.79	0.00	(3.91)	(2.66%)
1000126000	220	SOCIAL SECURITY	5,311	0.00	0.00	5,310.96	4,174.51	0.00	1,136.45	21.40%
1000126000	232	TEACHER RETIREMENT	8,934	0.00	0.00	8,934.25	8,928.77	0.00	5.48	0.06%
1000126000	260	WORKERS COMP INSURANCE	312	0.00	0.00	311.62	252.03	0.00	59.59	19.12%
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	500	0.00	0.00	500.00	188.14	0.00	311.86	62.37%
1000126000	610	SUPPLIES	547	0.00	0.00	546.73	242.41	0.00	304.32	55.66%
1000126000	640	TEXTBOOKS - REPLACEMENT	255	0.00	0.00	255.00	422.35	0.00	(167.35)	(65.63%)
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			**$108,829**	**$0.00**	**$0.00**	**$108,829.38**	**$94,010.83**	**$0.00**	**$14,818.55**	**13.62%**
Total 00 - DISTRICT-WIDE			**$108,829**	**$0.00**	**$0.00**	**$108,829.38**	**$94,010.83**	**$0.00**	**$14,818.55**	**13.62%**
Total 1260 - BILINGUAL PROGRAMS			**$108,829**	**$0.00**	**$0.00**	**$108,829.38**	**$94,010.83**	**$0.00**	**$14,818.55**	**13.62%**
1280 - EXTENDED SCHOOL YEAR										
DW EXTENDED SCHOOL YEAR										
1000128000	110	SALARIES	63,156	0.00	0.00	63,156.00	56,380.60	0.00	6,775.40	10.73%
1000128000	114	INSTRUC. ASST. SALARIES	35,615	0.00	0.00	35,615.00	30,566.00	0.00	5,049.00	14.18%
1000128000	220	SOCIAL SECURITY	7,556	0.00	0.00	7,555.98	6,649.70	0.00	906.28	11.99%
1000128000	231	NON-TEACHER RETIREMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000128000	232	TEACHER RETIREMENT	9,897	0.00	0.00	9,896.55	5,984.40	0.00	3,912.15	39.53%
1000128000	260	WORKERS COMP INSURANCE	443	0.00	0.00	443.38	384.65	0.00	58.73	13.25%
1000128000	330	PROFESSIONAL SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000128000	332	TUTOR SERVICES	2,500	0.00	0.00	2,500.00	2,115.00	0.00	385.00	15.40%
1000128000	564	TUITION TO PRIVATE SCHOOL	77,577	0.00	952.96	78,529.71	90,213.55	0.00	(11,683.84)	(14.88%)
1000128000	569	TUITION RESIDENTIAL	105,135	0.00	0.00	105,135.26	144,783.64	0.00	(39,648.38)	(37.71%)
1000128000	610	SUPPLIES	1,200	0.00	0.00	1,200.00	794.30	0.00	405.70	33.81%
1000128000	890	MISCELLANEOUS	0	0.00	0.00	0.01	84.00	0.00	(83.99)	(839,900.00%)
Total DW EXTENDED SCHOOL YEAR			**$303,079**	**$0.00**	**$952.96**	**$304,031.89**	**$337,955.84**	**$0.00**	**($33,923.95)**	**(11.16%)**
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%

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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			**$303,079**	**$0.00**	**$952.96**	**$304,031.89**	**$337,955.84**	**$0.00**	**($33,923.95)**	**(11.16%)**
PES EXTENDED YEAR										
1011128028	110	SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011128028	610	SUPPLIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PES EXTENDED YEAR			**$0**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0.00%**
Total 11 - PELHAM ELEMENTARY SCHOOL			**$0**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0.00%**
Total 1280 - EXTENDED SCHOOL YEAR			**$303,079**	**$0.00**	**$952.96**	**$304,031.89**	**$337,955.84**	**$0.00**	**($33,923.95)**	**(11.16%)**
1301 - VOCATIONAL EDUCATION PRGM										
PHS VOCATIONAL EDUCATION										
1033130100	561	TUITION TO OTHER LEAS	100,000	0.00	0.00	100,000.00	48,935.95	18,766.03	32,298.02	32.30%
Total PHS VOCATIONAL EDUCATION			**$100,000**	**$0.00**	**$0.00**	**$100,000.00**	**$48,935.95**	**$18,766.03**	**$32,298.02**	**32.30%**
Total 33 - PELHAM HIGH SCHOOL			**$100,000**	**$0.00**	**$0.00**	**$100,000.00**	**$48,935.95**	**$18,766.03**	**$32,298.02**	**32.30%**
Total 1301 - VOCATIONAL EDUCATION PRGM			**$100,000**	**$0.00**	**$0.00**	**$100,000.00**	**$48,935.95**	**$18,766.03**	**$32,298.02**	**32.30%**
1410 - CO-CURRICULAR ACTIVITIES										
DW CO-CURRICULAR										
1000141000	110	SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000141000	220	SOCIAL SECURITY	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000141000	232	TEACHER RETIREMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000141000	260	WORKERS COMP INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total DW CO-CURRICULAR			**$0**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0.00%**
Total 00 - DISTRICT-WIDE			**$0**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0.00%**
PES CO-CURRICULAR										
1011141000	110	SALARIES	18,780	0.00	0.00	18,780.00	21,549.28	0.00	(2,769.28)	(14.75%)
1011141000	220	SOCIAL SECURITY	1,437	0.00	0.00	1,436.55	1,615.04	0.00	(178.49)	(12.42%)
1011141000	232	TEACHER RETIREMENT	2,582	0.00	0.00	2,581.92	3,376.75	0.00	(794.83)	(30.78%)
1011141000	260	WORKERS COMP INSURANCE	84	0.00	0.00	84.28	95.36	0.00	(11.08)	(13.15%)
Total PES CO-CURRICULAR			**$22,883**	**$0.00**	**$0.00**	**$22,882.75**	**$26,636.43**	**$0.00**	**($3,753.68)**	**(16.40%)**
Total 11 - PELHAM ELEMENTARY SCHOOL			**$22,883**	**$0.00**	**$0.00**	**$22,882.75**	**$26,636.43**	**$0.00**	**($3,753.68)**	**(16.40%)**
PMS CO-CURRICULAR										
1012141000	110	SALARIES	24,674	0.00	0.00	24,674.00	21,158.00	0.00	3,516.00	14.25%
1012141000	220	SOCIAL SECURITY	1,888	0.00	0.00	1,887.60	1,591.64	0.00	295.96	15.68%
1012141000	232	TEACHER RETIREMENT	3,510	0.00	0.00	3,509.55	3,214.24	0.00	295.31	8.41%
1012141000	260	WORKERS COMP INSURANCE	111	0.00	0.00	110.81	93.60	0.00	17.21	15.53%
1012141000	330	PROFESSIONAL SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%

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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			**$30,182**	**$0.00**	**$0.00**	**$30,181.96**	**$26,057.48**	**$0.00**	**$4,124.48**	**13.67%**
Total 12 - PELHAM MEMORIAL SCHOOL			**$30,182**	**$0.00**	**$0.00**	**$30,181.96**	**$26,057.48**	**$0.00**	**$4,124.48**	**13.67%**
PHS CO-CURRICULAR										
1033141000	110	SALARIES	55,350	0.00	0.00	55,350.00	53,298.01	0.00	2,051.99	3.71%
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	36.38	0.00	(36.38)	0.00%
1033141000	220	SOCIAL SECURITY	4,234	0.00	0.00	4,234.32	4,040.75	0.00	193.57	4.57%
1033141000	231	NON-TEACHER RETIREMENT	0	0.00	0.00	0.00	60.84	0.00	(60.84)	0.00%
1033141000	232	TEACHER RETIREMENT	7,916	0.00	0.00	7,915.83	7,869.77	0.00	46.06	0.58%
1033141000	260	WORKERS COMP INSURANCE	248	0.00	0.00	248.50	235.76	0.00	12.74	5.13%
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	3,000	0.00	0.00	3,000.00	2,713.63	0.00	286.37	9.55%
1033141000	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033141000	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033141000	810	DUES AND FEES	2,700	0.00	0.00	2,700.00	1,140.00	0.00	1,560.00	57.78%
1033141000	890	MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PHS CO-CURRICULAR			**$75,449**	**$0.00**	**$0.00**	**$75,448.65**	**$69,395.14**	**$0.00**	**$6,053.51**	**8.02%**
Total 33 - PELHAM HIGH SCHOOL			**$75,449**	**$0.00**	**$0.00**	**$75,448.65**	**$69,395.14**	**$0.00**	**$6,053.51**	**8.02%**
Total 1410 - CO-CURRICULAR ACTIVITIES			**$128,513**	**$0.00**	**$0.00**	**$128,513.36**	**$122,089.05**	**$0.00**	**$6,424.31**	**5.00%**
1420 - ATHLETIC ACTIVITIES										
PMS ATHLETICS										
1012142000	110	SALARIES	32,110	0.00	0.00	32,110.00	32,110.00	0.00	0.00	0.00%
1012142000	220	SOCIAL SECURITY	2,456	0.00	0.00	2,456.47	2,438.36	0.00	18.11	0.74%
1012142000	232	TEACHER RETIREMENT	3,248	0.00	0.00	3,247.60	2,706.18	0.00	541.42	16.67%
1012142000	260	WORKERS COMP INSURANCE	144	0.00	0.00	144.13	142.08	0.00	2.05	1.42%
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	5,231.00	0.00	2,335.00	30.86%
1012142000	610	SUPPLIES	13,275	0.00	800.00	14,075.00	12,326.31	0.00	1,748.69	12.42%
1012142000	650	SOFTWARE	297	0.00	0.00	297.00	0.00	0.00	297.00	100.00%
1012142000	738	EQUIPMENT-REPLACEMENT	0	7,840.00	0.00	7,840.00	7,840.00	0.00	0.00	0.00%
1012142000	810	DUES AND FEES	4,350	0.00	(800.00)	3,550.00	2,945.00	0.00	605.00	17.04%
Total PMS ATHLETICS			**$63,446**	**$7,840.00**	**$0.00**	**$71,286.20**	**$65,738.93**	**$0.00**	**$5,547.27**	**7.78%**
Total 12 - PELHAM MEMORIAL SCHOOL			**$63,446**	**$7,840.00**	**$0.00**	**$71,286.20**	**$65,738.93**	**$0.00**	**$5,547.27**	**7.78%**
PHS ATHLETICS										
1033142000	110	SALARIES	178,243	0.00	(2,400.00)	175,842.96	185,736.36	0.00	(9,893.40)	(5.63%)
1033142000	211	HEALTH INSURANCE	24,448	0.00	0.00	24,447.53	23,628.00	0.00	819.53	3.35%
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	211	0.00	0.00	210.72	214.52	0.00	(3.80)	(1.80%)
1033142000	214	DISABILITY INSURANCE	159	0.00	0.00	159.12	159.12	0.00	0.00	0.00%
1033142000	220	SOCIAL SECURITY	13,647	0.00	0.00	13,646.72	14,137.67	0.00	(490.95)	(3.60%)

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1033142000	231	NON-TEACHER RETIREMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033142000	232	TEACHER RETIREMENT	16,333	0.00	0.00	16,333.13	17,269.15	0.00	(936.02)	(5.73%)
1033142000	260	WORKERS COMP INSURANCE	800	0.00	0.00	800.06	821.46	0.00	(21.40)	(2.67%)
1033142000	275	WORKSHOPS NON-UNION	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033142000	330	PROFESSIONAL SERVICES	0	0.00	2,400.00	2,400.00	2,396.54	0.00	3.46	0.14%
1033142000	338	GAME OFFICIALS	33,600	0.00	(2,700.00)	30,900.00	31,233.43	0.00	(333.43)	(1.08%)
1033142000	339	ATHLETIC TRAINER SERVICES	28,325	0.00	0.00	28,325.00	28,325.00	0.00	0.00	0.00%
1033142000	446	RENTAL/LEASE SOFTWARE	975	0.00	(300.00)	675.00	675.00	0.00	0.00	0.00%
1033142000	550	PRINTING	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033142000	580	TRAVEL & MILEAGE	3,000	0.00	300.00	3,300.00	3,244.13	0.00	55.87	1.69%
1033142000	610	SUPPLIES	46,000	0.00	(10,380.00)	35,620.00	35,070.82	0.00	549.18	1.54%
1033142000	738	EQUIPMENT-REPLACEMENT	0	0.00	11,180.00	11,180.01	11,170.00	0.00	10.01	0.09%
1033142000	810	DUES AND FEES	28,000	0.00	(1,100.00)	26,900.00	25,305.40	0.00	1,594.60	5.93%
1033142000	890	MISCELLANEOUS	0	0.00	3,000.00	3,000.00	2,061.74	0.00	938.26	31.28%
Total PHS ATHLETICS			**$375,500**	**$0.00**	**$0.00**	**$375,499.69**	**$383,207.78**	**$0.00**	**($7,708.09)**	**(2.05%)**
Total 33 - PELHAM HIGH SCHOOL			**$375,500**	**$0.00**	**$0.00**	**$375,499.69**	**$383,207.78**	**$0.00**	**($7,708.09)**	**(2.05%)**
Total 1420 - ATHLETIC ACTIVITIES			**$438,946**	**$7,840.00**	**$0.00**	**$446,785.89**	**$448,946.71**	**$0.00**	**($2,160.82)**	**(0.48%)**
1490 - OTHER STUDENT ACTIVITIES										
PHS OTHR STUDENT ACTIVITY										
1033149000	110	SALARIES	56,964	0.00	0.00	56,963.66	62,500.00	0.00	(5,536.34)	(9.72%)
1033149000	211	HEALTH INSURANCE	24,448	0.00	0.00	24,447.53	23,628.00	0.00	819.53	3.35%
1033149000	212	DENTAL INSURANCE	1,759	0.00	0.00	1,759.44	1,759.44	0.00	0.00	0.00%
1033149000	213	LIFE INSURANCE	185	0.00	0.00	184.80	102.72	0.00	82.08	44.42%
1033149000	214	DISABILITY INSURANCE	159	0.00	0.00	159.12	159.12	0.00	0.00	0.00%
1033149000	220	SOCIAL SECURITY	4,359	0.00	0.00	4,359.20	4,751.20	0.00	(392.00)	(8.99%)
1033149000	232	TEACHER RETIREMENT	8,926	0.00	0.00	8,926.21	9,793.87	0.00	(867.66)	(9.72%)
1033149000	260	WORKERS COMP INSURANCE	256	0.00	0.00	255.71	276.38	0.00	(20.67)	(8.08%)
1033149000	275	WORKSHOPS NON-UNION	2,300	0.00	0.00	2,300.00	0.00	0.00	2,300.00	100.00%
1033149000	321	PROFESSIONAL EDU SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033149000	580	TRAVEL & MILEAGE	1,500	0.00	0.00	1,500.00	127.74	0.00	1,372.26	91.48%
1033149000	610	SUPPLIES	400	0.00	0.00	400.00	0.00	0.00	400.00	100.00%
1033149000	810	DUES AND FEES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033149000	890	MISCELLANEOUS	650	0.00	0.00	650.00	49.50	0.00	600.50	92.38%
Total PHS OTHR STUDENT ACTIVITY			**$101,906**	**$0.00**	**$0.00**	**$101,905.67**	**$103,147.97**	**$0.00**	**($1,242.30)**	**(1.22%)**
Total 33 - PELHAM HIGH SCHOOL			**$101,906**	**$0.00**	**$0.00**	**$101,905.67**	**$103,147.97**	**$0.00**	**($1,242.30)**	**(1.22%)**
Total 1490 - OTHER STUDENT ACTIVITIES			**$101,906**	**$0.00**	**$0.00**	**$101,905.67**	**$103,147.97**	**$0.00**	**($1,242.30)**	**(1.22%)**
1501 - SELF-FUNDED PROGRAMS										
PES SELF-FUNDED PROGRAMS										
1011150100	118	SELF-FUNDED SAL & BENEFIT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011150100	519	TRANSPORTATION	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%

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1011150100	610	SUPPLIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011150100	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PES SELF-FUNDED PROGRAMS			**$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 SELF-FUNDED PROGRAMS										
1012150100	118	SELF-FUNDED SAL & BENEFIT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012150100	519	TRANSPORTATION	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012150100	610	SUPPLIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012150100	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PMS SELF-FUNDED PROGRAMS			**$0**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0.00%**
Total 12 - PELHAM MEMORIAL SCHOOL			**$0**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0.00%**
PHS SELF-FUNDED PROGRAMS										
1033150100	118	SELF-FUNDED SAL & BENEFIT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033150100	433	CONTRACTED REPAIR & MAINT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033150100	519	TRANSPORTATION	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 PHS SELF-FUNDED PROGRAMS			**$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 1501 - SELF-FUNDED PROGRAMS			**$0**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0.00%**
2120 - GUIDANCE SERVICES										
DW GUIDANCE										
1000212000	110	SALARIES	3,200	0.00	0.00	3,200.00	2,052.34	0.00	1,147.66	35.86%
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	146.71	0.00	98.09	40.07%
1000212000	231	NON-TEACHER RETIREMENT	357	0.00	0.00	357.44	229.23	0.00	128.21	35.87%
1000212000	232	TEACHER RETIREMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000212000	260	WORKERS COMP INSURANCE	14	0.00	0.00	14.36	9.08	0.00	5.28	36.77%
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	2,633.40	0.00	(2,633.40)	0.00%
1000212000	446	RENTAL/LEASE SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000212000	650	SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000212000	810	DUES AND FEES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total DW GUIDANCE			**$3,817**	**$0.00**	**$0.00**	**$3,816.60**	**$5,070.76**	**$0.00**	**($1,254.16)**	**(32.86%)**
Total 00 - DISTRICT-WIDE			**$3,817**	**$0.00**	**$0.00**	**$3,816.60**	**$5,070.76**	**$0.00**	**($1,254.16)**	**(32.86%)**
PES GUIDANCE SERVICES										
1011212000	110	SALARIES	124,530	0.00	0.00	124,530.00	125,080.86	0.00	(550.86)	(0.44%)
1011212000	211	HEALTH INSURANCE	43,818	0.00	0.00	43,818.10	29,012.55	0.00	14,805.55	33.79%
1011212000	212	DENTAL INSURANCE	2,815	0.00	0.00	2,815.10	1,910.35	0.00	904.75	32.14%
1011212000	213	LIFE INSURANCE	196	0.00	0.00	196.08	200.68	0.00	(4.60)	(2.35%)
1011212000	214	DISABILITY INSURANCE	318	0.00	0.00	318.24	318.24	0.00	0.00	0.00%

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1011212000	220	SOCIAL SECURITY	9,529	0.00	0.00	9,528.66	9,204.16	0.00	324.50	3.41%
1011212000	232	TEACHER RETIREMENT	19,514	0.00	0.00	19,513.85	19,496.83	0.00	17.02	0.09%
1011212000	260	WORKERS COMP INSURANCE	559	0.00	0.00	559.01	553.33	0.00	5.68	1.02%
1011212000	610	SUPPLIES	1,361	0.00	454.47	1,815.47	1,844.46	0.00	(28.99)	(1.60%)
1011212000	641	TEXTBOOKS - ADDITIONAL	179	0.00	175.53	354.53	273.52	0.00	81.01	22.85%
1011212000	643	INFORMATION ACCESS FEES	260	0.00	(10.00)	250.00	200.00	0.00	50.00	20.00%
1011212000	650	SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PES GUIDANCE SERVICES			**$203,079**	**$0.00**	**$620.00**	**$203,699.04**	**$188,094.98**	**$0.00**	**$15,604.06**	**7.66%**
Total 11 - PELHAM ELEMENTARY SCHOOL			**$203,079**	**$0.00**	**$620.00**	**$203,699.04**	**$188,094.98**	**$0.00**	**$15,604.06**	**7.66%**
PMS GUIDANCE SERVICES										
1012212000	110	SALARIES	112,975	0.00	0.00	112,975.00	115,580.65	0.00	(2,605.65)	(2.31%)
1012212000	211	HEALTH INSURANCE	24,344	0.00	0.00	24,344.09	23,523.82	0.00	820.27	3.37%
1012212000	212	DENTAL INSURANCE	1,281	0.00	0.00	1,280.88	1,280.88	0.00	0.00	0.00%
1012212000	213	LIFE INSURANCE	180	0.00	0.00	180.00	184.60	0.00	(4.60)	(2.56%)
1012212000	214	DISABILITY INSURANCE	268	0.00	0.00	267.60	271.51	0.00	(3.91)	(1.46%)
1012212000	220	SOCIAL SECURITY	8,643	0.00	0.00	8,642.59	8,664.61	0.00	(22.02)	(0.25%)
1012212000	232	TEACHER RETIREMENT	17,703	0.00	0.00	17,703.18	17,929.62	0.00	(226.44)	(1.28%)
1012212000	260	WORKERS COMP INSURANCE	507	0.00	0.00	507.14	511.09	0.00	(3.95)	(0.78%)
1012212000	446	RENTAL/LEASE SOFTWARE	5,916	0.00	204.00	6,120.00	6,120.00	0.00	0.00	0.00%
1012212000	610	SUPPLIES	1,000	0.00	574.20	1,574.20	890.92	0.00	683.28	43.40%
1012212000	641	TEXTBOOKS - ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012212000	734	EQUIPMENT-ADDITIONAL	1,000	0.00	(208.50)	791.50	791.50	0.00	0.00	0.00%
Total PMS GUIDANCE SERVICES			**$173,816**	**$0.00**	**$569.70**	**$174,386.18**	**$175,749.20**	**$0.00**	**($1,363.02)**	**(0.78%)**
Total 12 - PELHAM MEMORIAL SCHOOL			**$173,816**	**$0.00**	**$569.70**	**$174,386.18**	**$175,749.20**	**$0.00**	**($1,363.02)**	**(0.78%)**
PHS GUIDANCE SERVICES										
1033212000	110	SALARIES	253,760	0.00	0.00	253,759.95	249,794.45	0.00	3,965.50	1.56%
1033212000	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	130.00	0.00	(130.00)	0.00%
1033212000	121	LONG TERM SUB SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033212000	211	HEALTH INSURANCE	89,271	0.00	0.00	89,271.41	86,365.88	0.00	2,905.53	3.25%
1033212000	212	DENTAL INSURANCE	3,694	0.00	0.00	3,694.03	5,147.46	0.00	(1,453.43)	(39.35%)
1033212000	213	LIFE INSURANCE	383	0.00	0.00	382.56	395.21	0.00	(12.65)	(3.31%)
1033212000	214	DISABILITY INSURANCE	617	0.00	0.00	617.04	633.37	0.00	(16.33)	(2.65%)
1033212000	220	SOCIAL SECURITY	19,672	0.00	0.00	19,672.16	18,652.13	0.00	1,020.03	5.19%
1033212000	231	NON-TEACHER RETIREMENT	5,577	0.00	0.00	5,577.35	5,666.84	0.00	(89.49)	(1.60%)
1033212000	232	TEACHER RETIREMENT	32,002	0.00	0.00	32,001.56	31,205.54	0.00	796.02	2.49%
1033212000	260	WORKERS COMP INSURANCE	1,154	0.00	0.00	1,154.35	1,118.32	0.00	36.03	3.12%
1033212000	275	WORKSHOPS NON-UNION	1,000	0.00	0.00	1,000.00	0.00	0.00	1,000.00	100.00%
1033212000	321	PROFESSIONAL EDU SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033212000	330	PROFESSIONAL SERVICES	0	0.00	950.00	950.00	950.00	0.00	0.00	0.00%
1033212000	446	RENTAL/LEASE SOFTWARE	4,500	0.00	(908.00)	3,592.00	3,592.00	0.00	0.00	0.00%
1033212000	550	PRINTING	2,900	0.00	0.00	2,900.00	600.00	0.00	2,300.00	79.31%
1033212000	610	SUPPLIES	17,690	0.00	(950.00)	16,740.00	12,693.99	0.00	4,046.01	24.17%
1033212000	640	TEXTBOOKS - REPLACEMENT	420	0.00	0.00	420.00	0.00	0.00	420.00	100.00%
1033212000	641	TEXTBOOKS - ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%

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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	1,125	0.00	908.00	2,033.00	1,395.00	0.00	638.00	31.38%
1033212000	810	DUES AND FEES	395	0.00	0.00	395.00	350.00	0.00	45.00	11.39%
1033212000	890	MISCELLANEOUS	700	0.00	0.00	700.00	358.38	0.00	341.62	48.80%
Total PHS GUIDANCE SERVICES			**$434,860**	**$0.00**	**$0.00**	**$434,860.41**	**$419,048.57**	**$0.00**	**$15,811.84**	**3.64%**
Total 33 - PELHAM HIGH SCHOOL			**$434,860**	**$0.00**	**$0.00**	**$434,860.41**	**$419,048.57**	**$0.00**	**$15,811.84**	**3.64%**
Total 2120 - GUIDANCE SERVICES			**$815,573**	**$0.00**	**$1,189.70**	**$816,762.23**	**$787,963.51**	**$0.00**	**$28,798.72**	**3.53%**
2134 - NURSE SERVICES										
DW NURSE SERVICES										
1000213400	110	SALARIES	0	0.00	0.00	0.01	0.00	0.00	0.01	100.00%
1000213400	120	DAILY SUBSTITUTE SALARIES	5,400	0.00	0.00	5,400.00	0.00	0.00	5,400.00	100.00%
1000213400	211	HEALTH INSURANCE	0	0.00	0.00	0.01	0.00	0.00	0.01	100.00%
1000213400	212	DENTAL INSURANCE	0	0.00	0.00	0.01	0.00	0.00	0.01	100.00%
1000213400	213	LIFE INSURANCE	0	0.00	0.00	0.01	0.00	0.00	0.01	100.00%
1000213400	214	DISABILITY INSURANCE	0	0.00	0.00	0.01	0.00	0.00	0.01	100.00%
1000213400	220	SOCIAL SECURITY	0	0.00	0.00	0.01	0.00	0.00	0.01	100.00%
1000213400	260	WORKERS COMP INSURANCE	0	0.00	0.00	0.01	0.00	0.00	0.01	100.00%
Total DW NURSE SERVICES			**$5,400**	**$0.00**	**$0.00**	**$5,400.07**	**$0.00**	**$0.00**	**$5,400.07**	**100.00%**
Total 00 - DISTRICT-WIDE			**$5,400**	**$0.00**	**$0.00**	**$5,400.07**	**$0.00**	**$0.00**	**$5,400.07**	**100.00%**
PES NURSE SERVICES										
1011213400	110	SALARIES	79,922	0.00	0.00	79,922.50	80,456.86	0.00	(534.36)	(0.67%)
1011213400	114	INSTRUC. ASST. SALARIES	18,585	0.00	0.00	18,584.93	17,291.88	0.00	1,293.05	6.96%
1011213400	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	1,616.38	0.00	(1,616.38)	0.00%
1011213400	121	LONG TERM SUB SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011213400	211	HEALTH INSURANCE	23,409	0.00	0.00	23,409.05	22,671.39	0.00	737.66	3.15%
1011213400	212	DENTAL INSURANCE	1,408	0.00	0.00	1,407.55	1,407.55	0.00	0.00	0.00%
1011213400	213	LIFE INSURANCE	130	0.00	0.00	129.60	132.82	0.00	(3.22)	(2.48%)
1011213400	214	DISABILITY INSURANCE	206	0.00	0.00	205.68	211.20	0.00	(5.52)	(2.68%)
1011213400	220	SOCIAL SECURITY	7,651	0.00	0.00	7,651.04	7,716.82	0.00	(65.78)	(0.86%)
1011213400	232	TEACHER RETIREMENT	8,993	0.00	0.00	8,993.40	8,862.90	0.00	130.50	1.45%
1011213400	260	WORKERS COMP INSURANCE	449	0.00	0.00	448.93	446.00	0.00	2.93	0.65%
1011213400	320	IN-DIST PROF DEVELOPMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011213400	330	PROFESSIONAL SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011213400	430	REPAIRS & MAINTENANCE	194	0.00	0.00	194.00	149.00	0.00	45.00	23.20%
1011213400	610	SUPPLIES	5,695	0.00	(1,800.00)	3,895.00	3,441.19	0.00	453.81	11.65%
1011213400	640	TEXTBOOKS - REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011213400	643	INFORMATION ACCESS FEES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011213400	650	SOFTWARE	332	0.00	0.00	332.00	302.25	0.00	29.75	8.96%
1011213400	733	FURNITURE-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%

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1011213400	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011213400	738	EQUIPMENT-REPLACEMENT	1,000	0.00	0.00	1,000.00	0.00	0.00	1,000.00	100.00%
Total PES NURSE SERVICES			**$147,974**	**$0.00**	**($1,800.00)**	**$146,173.68**	**$144,706.24**	**$0.00**	**$1,467.44**	**1.00%**
Total 11 - PELHAM ELEMENTARY SCHOOL			**$147,974**	**$0.00**	**($1,800.00)**	**$146,173.68**	**$144,706.24**	**$0.00**	**$1,467.44**	**1.00%**
PMS NURSE SERVICES										
1012213400	110	SALARIES	64,315	0.00	0.00	64,315.00	64,315.00	0.00	0.00	0.00%
1012213400	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	1,187.50	0.00	(1,187.50)	0.00%
1012213400	121	LONG TERM SUB SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012213400	211	HEALTH INSURANCE	16,229	0.00	0.00	16,228.53	15,682.56	0.00	545.97	3.36%
1012213400	212	DENTAL INSURANCE	778	0.00	0.00	778.08	778.08	0.00	0.00	0.00%
1012213400	213	LIFE INSURANCE	102	0.00	0.00	102.00	103.61	0.00	(1.61)	(1.58%)
1012213400	214	DISABILITY INSURANCE	159	0.00	0.00	159.12	159.12	0.00	0.00	0.00%
1012213400	220	SOCIAL SECURITY	4,920	0.00	0.00	4,920.10	4,794.30	0.00	125.80	2.56%
1012213400	232	TEACHER RETIREMENT	10,078	0.00	0.00	10,078.16	10,078.15	0.00	0.01	0.00%
1012213400	260	WORKERS COMP INSURANCE	289	0.00	0.00	288.71	289.67	0.00	(0.96)	(0.33%)
1012213400	330	PROFESSIONAL SERVICES	1,000	0.00	0.00	1,000.00	297.00	0.00	703.00	70.30%
1012213400	430	REPAIRS & MAINTENANCE	135	0.00	0.00	135.00	90.00	0.00	45.00	33.33%
1012213400	610	SUPPLIES	1,590	0.00	0.00	1,590.00	1,579.57	0.00	10.43	0.66%
1012213400	650	SOFTWARE	320	0.00	0.00	320.00	302.25	0.00	17.75	5.55%
1012213400	737	FURNITURE-REPLACEMENT	0	0.00	0.00	0.00	0.00	179.32	(179.32)	0.00%
1012213400	738	EQUIPMENT-REPLACEMENT	1,000	0.00	0.00	1,000.00	973.20	0.00	26.80	2.68%
1012213400	890	MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PMS NURSE SERVICES			**$100,915**	**$0.00**	**$0.00**	**$100,914.70**	**$100,630.01**	**$179.32**	**$105.37**	**0.10%**
Total 12 - PELHAM MEMORIAL SCHOOL			**$100,915**	**$0.00**	**$0.00**	**$100,914.70**	**$100,630.01**	**$179.32**	**$105.37**	**0.10%**
PHS NURSE SERVICES										
1033213400	110	SALARIES	61,815	0.00	0.00	61,815.00	61,760.00	0.00	55.00	0.09%
1033213400	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	1,812.50	0.00	(1,812.50)	0.00%
1033213400	121	LONG TERM SUB SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033213400	211	HEALTH INSURANCE	16,229	0.00	0.00	16,228.53	15,682.56	0.00	545.97	3.36%
1033213400	212	DENTAL INSURANCE	778	0.00	0.00	778.08	778.08	0.00	0.00	0.00%
1033213400	213	LIFE INSURANCE	97	0.00	0.00	97.20	100.42	0.00	(3.22)	(3.31%)
1033213400	214	DISABILITY INSURANCE	160	0.00	0.00	159.60	159.14	0.00	0.46	0.29%
1033213400	220	SOCIAL SECURITY	4,729	0.00	0.00	4,728.85	4,742.73	0.00	(13.88)	(0.29%)
1033213400	232	TEACHER RETIREMENT	9,686	0.00	0.00	9,686.41	9,677.74	0.00	8.67	0.09%
1033213400	260	WORKERS COMP INSURANCE	277	0.00	0.00	277.49	281.25	0.00	(3.76)	(1.36%)
1033213400	330	PROFESSIONAL SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033213400	430	REPAIRS & MAINTENANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033213400	446	RENTAL/LEASE SOFTWARE	325	0.00	0.00	325.00	0.00	0.00	325.00	100.00%
1033213400	610	SUPPLIES	2,625	0.00	0.00	2,625.00	1,549.88	0.00	1,075.12	40.96%
1033213400	650	SOFTWARE	0	0.00	0.00	0.00	302.25	0.00	(302.25)	0.00%

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1033213400	737	FURNITURE-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033213400	738	EQUIPMENT-REPLACEMENT	1,000	0.00	0.00	1,000.00	0.00	0.00	1,000.00	100.00%
Total PHS NURSE SERVICES			**$97,721**	**$0.00**	**$0.00**	**$97,721.16**	**$96,846.55**	**$0.00**	**$874.61**	**0.90%**
Total 33 - PELHAM HIGH SCHOOL			**$97,721**	**$0.00**	**$0.00**	**$97,721.16**	**$96,846.55**	**$0.00**	**$874.61**	**0.90%**
Total 2134 - NURSE SERVICES			**$352,010**	**$0.00**	**($1,800.00)**	**$350,209.61**	**$342,182.80**	**$179.32**	**$7,847.49**	**2.24%**
2140 - PSYCHOLOGICAL SERVICES										
DW PSYCH SERVICES										
1000214000	110	SALARIES	152,459	0.00	0.00	152,458.53	145,738.93	0.00	6,719.60	4.41%
1000214000	211	HEALTH INSURANCE	26,661	0.00	0.00	26,660.80	20,502.24	0.00	6,158.56	23.10%
1000214000	212	DENTAL INSURANCE	1,475	0.00	0.00	1,475.40	1,475.40	0.00	0.00	0.00%
1000214000	213	LIFE INSURANCE	185	0.00	0.00	184.80	156.90	0.00	27.90	15.10%
1000214000	214	DISABILITY INSURANCE	301	0.00	0.00	301.44	306.00	0.00	(4.56)	(1.51%)
1000214000	220	SOCIAL SECURITY	11,664	0.00	0.00	11,664.20	11,234.94	0.00	429.26	3.68%
1000214000	232	TEACHER RETIREMENT	17,887	0.00	0.00	17,886.62	18,381.20	0.00	(494.58)	(2.77%)
1000214000	260	WORKERS COMP INSURANCE	684	0.00	0.00	684.39	657.75	0.00	26.64	3.89%
1000214000	275	WORKSHOPS NON-UNION	0	0.00	230.00	230.00	230.00	0.00	0.00	0.00%
1000214000	276	COURSE REIMBURS NON-UNION	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000214000	321	PROFESSIONAL EDU SERVICES	1,200	0.00	(50.00)	1,150.00	0.00	0.00	1,150.00	100.00%
1000214000	325	TESTING PROTOCOLS	512	0.00	0.00	511.50	0.00	0.00	511.50	100.00%
1000214000	330	PROFESSIONAL SERVICES	22,000	0.00	0.00	22,000.00	22,545.74	0.00	(545.74)	(2.48%)
1000214000	430	REPAIRS & MAINTENANCE	512	0.00	0.00	511.50	0.00	0.00	511.50	100.00%
1000214000	580	TRAVEL & MILEAGE	500	0.00	759.05	1,259.05	449.27	0.00	809.78	64.32%
1000214000	610	SUPPLIES	2,228	0.00	0.00	2,228.00	727.89	0.00	1,500.11	67.33%
1000214000	643	INFORMATION ACCESS FEES	0	0.00	50.00	50.00	47.00	0.00	3.00	6.00%
1000214000	644	PUBLICATIONS	307	0.00	(50.00)	257.00	0.00	0.00	257.00	100.00%
1000214000	650	SOFTWARE	512	0.00	0.00	511.50	0.00	0.00	511.50	100.00%
1000214000	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000214000	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000214000	810	DUES AND FEES	2,540	0.00	(739.05)	1,800.95	930.00	0.00	870.95	48.36%
Total DW PSYCH SERVICES			**$241,626**	**$0.00**	**$200.00**	**$241,825.68**	**$223,383.26**	**$0.00**	**$18,442.42**	**7.63%**
Total 00 - DISTRICT-WIDE			**$241,626**	**$0.00**	**$200.00**	**$241,825.68**	**$223,383.26**	**$0.00**	**$18,442.42**	**7.63%**
PES PSYCH SERVICES										
1011214000	325	TESTING PROTOCOLS	3,198	0.00	0.00	3,198.00	3,080.38	0.00	117.62	3.68%
1011214000	610	SUPPLIES	150	0.00	0.00	150.00	53.44	0.00	96.56	64.37%
Total PES PSYCH SERVICES			**$3,348**	**$0.00**	**$0.00**	**$3,348.00**	**$3,133.82**	**$0.00**	**$214.18**	**6.40%**
Total 11 - PELHAM ELEMENTARY SCHOOL			**$3,348**	**$0.00**	**$0.00**	**$3,348.00**	**$3,133.82**	**$0.00**	**$214.18**	**6.40%**
PMS PSYCH SERVICES										
1012214000	325	TESTING PROTOCOLS	1,680	0.00	0.00	1,680.00	1,424.74	0.00	255.26	15.19%
1012214000	610	SUPPLIES	150	0.00	0.00	150.00	141.93	0.00	8.07	5.38%
Total PMS PSYCH SERVICES			**$1,830**	**$0.00**	**$0.00**	**$1,830.00**	**$1,566.67**	**$0.00**	**$263.33**	**14.39%**
Total 12 - PELHAM MEMORIAL SCHOOL			**$1,830**	**$0.00**	**$0.00**	**$1,830.00**	**$1,566.67**	**$0.00**	**$263.33**	**14.39%**

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PHS PSYCH SERVICES										
1033214000	110	SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033214000	211	HEALTH INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033214000	212	DENTAL INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033214000	213	LIFE INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033214000	214	DISABILITY INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033214000	220	SOCIAL SECURITY	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033214000	232	TEACHER RETIREMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033214000	260	WORKERS COMP INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033214000	325	TESTING PROTOCOLS	1,830	0.00	(78.60)	1,751.40	1,751.40	0.00	0.00	0.00%
1033214000	433	CONTRACTED REPAIR & MAINT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033214000	610	SUPPLIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PHS PSYCH SERVICES			**$1,830**	**$0.00**	**($78.60)**	**$1,751.40**	**$1,751.40**	**$0.00**	**$0.00**	**0.00%**
Total 33 - PELHAM HIGH SCHOOL			**$1,830**	**$0.00**	**($78.60)**	**$1,751.40**	**$1,751.40**	**$0.00**	**$0.00**	**0.00%**
Total 2140 - PSYCHOLOGICAL SERVICES			**$248,634**	**$0.00**	**$121.40**	**$248,755.08**	**$229,835.15**	**$0.00**	**$18,919.93**	**7.61%**
2150 - SPEECH SERVICES										
DW SPEECH SERVICES										
1000215000	110	SALARIES	244,852	0.00	0.00	244,851.57	214,550.75	0.00	30,300.82	12.38%
1000215000	114	INSTRUC. ASST. SALARIES	20,371	0.00	0.00	20,371.26	21,969.90	0.00	(1,598.64)	(7.85%)
1000215000	121	LONG TERM SUB SALARIES	0	0.00	0.00	0.00	6,613.00	0.00	(6,613.00)	0.00%
1000215000	211	HEALTH INSURANCE	35,568	0.00	0.00	35,568.34	35,064.99	0.00	503.35	1.42%
1000215000	212	DENTAL INSURANCE	2,000	0.00	0.00	1,999.67	1,729.56	0.00	270.11	13.51%
1000215000	213	LIFE INSURANCE	370	0.00	0.00	369.58	355.51	0.00	14.07	3.81%
1000215000	214	DISABILITY INSURANCE	553	0.00	0.00	552.84	521.45	0.00	31.39	5.68%
1000215000	220	SOCIAL SECURITY	20,749	0.00	0.00	20,748.69	18,754.01	0.00	1,994.68	9.61%
1000215000	232	TEACHER RETIREMENT	35,742	0.00	0.00	35,742.26	33,619.88	0.00	2,122.38	5.94%
1000215000	260	WORKERS COMP INSURANCE	1,218	0.00	0.00	1,217.54	1,311.74	0.00	(94.20)	(7.74%)
1000215000	275	WORKSHOPS NON-UNION	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000215000	321	PROFESSIONAL EDU SERVICES	688	0.00	0.00	687.50	0.00	0.00	687.50	100.00%
1000215000	330	PROFESSIONAL SERVICES	46,853	0.00	0.00	46,853.00	63,113.78	0.00	(16,260.78)	(34.71%)
1000215000	430	REPAIRS & MAINTENANCE	205	0.00	0.00	205.00	0.00	0.00	205.00	100.00%
1000215000	610	SUPPLIES	217	0.00	0.00	217.00	0.00	0.00	217.00	100.00%
1000215000	640	TEXTBOOKS - REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000215000	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total DW SPEECH SERVICES			**$409,384**	**$0.00**	**$0.00**	**$409,384.25**	**$397,604.57**	**$0.00**	**$11,779.68**	**2.88%**
Total 00 - DISTRICT-WIDE			**$409,384**	**$0.00**	**$0.00**	**$409,384.25**	**$397,604.57**	**$0.00**	**$11,779.68**	**2.88%**
PES SPEECH SERVICES										
1011215000	110	SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011215000	114	INSTRUC. ASST. SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011215000	211	HEALTH INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011215000	212	DENTAL INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011215000	213	LIFE INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011215000	214	DISABILITY INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%

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PHS PSYCH SERVICES										
1033214000	110	SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033214000	211	HEALTH INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033214000	212	DENTAL INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033214000	213	LIFE INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033214000	214	DISABILITY INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033214000	220	SOCIAL SECURITY	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033214000	232	TEACHER RETIREMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033214000	260	WORKERS COMP INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033214000	325	TESTING PROTOCOLS	1,830	0.00	(78.60)	1,751.40	1,751.40	0.00	0.00	0.00%
1033214000	433	CONTRACTED REPAIR & MAINT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033214000	610	SUPPLIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PHS PSYCH SERVICES			**$1,830**	**$0.00**	**($78.60)**	**$1,751.40**	**$1,751.40**	**$0.00**	**$0.00**	**0.00%**
Total 33 - PELHAM HIGH SCHOOL			**$1,830**	**$0.00**	**($78.60)**	**$1,751.40**	**$1,751.40**	**$0.00**	**$0.00**	**0.00%**
Total 2140 - PSYCHOLOGICAL SERVICES			**$248,634**	**$0.00**	**$121.40**	**$248,755.08**	**$229,835.15**	**$0.00**	**$18,919.93**	**7.61%**
2150 - SPEECH SERVICES										
DW SPEECH SERVICES										
1000215000	110	SALARIES	244,852	0.00	0.00	244,851.57	214,550.75	0.00	30,300.82	12.38%
1000215000	114	INSTRUC. ASST. SALARIES	20,371	0.00	0.00	20,371.26	21,969.90	0.00	(1,598.64)	(7.85%)
1000215000	121	LONG TERM SUB SALARIES	0	0.00	0.00	0.00	6,613.00	0.00	(6,613.00)	0.00%
1000215000	211	HEALTH INSURANCE	35,568	0.00	0.00	35,568.34	35,064.99	0.00	503.35	1.42%
1000215000	212	DENTAL INSURANCE	2,000	0.00	0.00	1,999.67	1,729.56	0.00	270.11	13.51%
1000215000	213	LIFE INSURANCE	370	0.00	0.00	369.58	355.51	0.00	14.07	3.81%
1000215000	214	DISABILITY INSURANCE	553	0.00	0.00	552.84	521.45	0.00	31.39	5.68%
1000215000	220	SOCIAL SECURITY	20,749	0.00	0.00	20,748.69	18,754.01	0.00	1,994.68	9.61%
1000215000	232	TEACHER RETIREMENT	35,742	0.00	0.00	35,742.26	33,619.88	0.00	2,122.38	5.94%
1000215000	260	WORKERS COMP INSURANCE	1,218	0.00	0.00	1,217.54	1,311.74	0.00	(94.20)	(7.74%)
1000215000	275	WORKSHOPS NON-UNION	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000215000	321	PROFESSIONAL EDU SERVICES	688	0.00	0.00	687.50	0.00	0.00	687.50	100.00%
1000215000	330	PROFESSIONAL SERVICES	46,853	0.00	0.00	46,853.00	63,113.78	0.00	(16,260.78)	(34.71%)
1000215000	430	REPAIRS & MAINTENANCE	205	0.00	0.00	205.00	0.00	0.00	205.00	100.00%
1000215000	610	SUPPLIES	217	0.00	0.00	217.00	0.00	0.00	217.00	100.00%
1000215000	640	TEXTBOOKS - REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000215000	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total DW SPEECH SERVICES			**$409,384**	**$0.00**	**$0.00**	**$409,384.25**	**$397,604.57**	**$0.00**	**$11,779.68**	**2.88%**
Total 00 - DISTRICT-WIDE			**$409,384**	**$0.00**	**$0.00**	**$409,384.25**	**$397,604.57**	**$0.00**	**$11,779.68**	**2.88%**
PES SPEECH SERVICES										
1011215000	110	SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011215000	114	INSTRUC. ASST. SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011215000	211	HEALTH INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011215000	212	DENTAL INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011215000	213	LIFE INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011215000	214	DISABILITY INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%

PELHAM SCHOOL DISTRICT FY2017 FINAL BUDGET STATUS REPORT
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Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
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	0.00	(640.00)	1,370.00	1,132.17	193.60	44.23	3.23%
1011215000	330	PROFESSIONAL SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011215000	610	SUPPLIES	947	0.00	439.39	1,386.39	1,032.33	0.00	354.06	25.54%
1011215000	640	TEXTBOOKS - REPLACEMENT	669	0.00	(139.39)	529.44	437.66	0.00	91.78	17.34%
1011215000	733	FURNITURE-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011215000	734	EQUIPMENT-ADDITIONAL	1,197	0.00	400.00	1,597.00	1,026.27	0.00	570.73	35.74%
1011215000	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PES SPEECH SERVICES			**$4,823**	**$0.00**	**$60.00**	**$4,882.83**	**$3,628.43**	**$193.60**	**$1,060.80**	**21.73%**
Total 11 - PELHAM ELEMENTARY SCHOOL			**$4,823**	**$0.00**	**$60.00**	**$4,882.83**	**$3,628.43**	**$193.60**	**$1,060.80**	**21.73%**
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	600	0.00	0.00	600.00	364.23	0.00	235.77	39.30%
1012215000	610	SUPPLIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PMS SPEECH SERVICES			**$600**	**$0.00**	**$0.00**	**$600.00**	**$364.23**	**$0.00**	**$235.77**	**39.30%**
Total 12 - PELHAM MEMORIAL SCHOOL			**$600**	**$0.00**	**$0.00**	**$600.00**	**$364.23**	**$0.00**	**$235.77**	**39.30%**
PHS SPEECH SERVICES										
1033215000	325	TESTING PROTOCOLS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033215000	610	SUPPLIES	2,000	0.00	(2,000.00)	0.00	0.00	0.00	0.00	0.00%
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**	**($2,000.00)**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0.00%**
Total 33 - PELHAM HIGH SCHOOL			**$2,000**	**$0.00**	**($2,000.00)**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0.00%**
Total 2150 - SPEECH SERVICES			**$416,807**	**$0.00**	**($1,940.00)**	**$414,867.08**	**$401,597.23**	**$193.60**	**$13,076.25**	**3.15%**
2162 - PT SERVICES										
DW PT SERVICES										
1000216200	321	PROFESSIONAL EDU SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000216200	330	PROFESSIONAL SERVICES	76,015	0.00	0.00	76,015.00	45,721.00	0.00	30,294.00	39.85%
1000216200	610	SUPPLIES	150	0.00	0.00	150.00	0.00	0.00	150.00	100.00%
1000216200	734	EQUIPMENT-ADDITIONAL	1,000	0.00	0.00	1,000.00	0.00	0.00	1,000.00	100.00%
1000216200	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total DW PT SERVICES			**$77,165**	**$0.00**	**$0.00**	**$77,165.00**	**$45,721.00**	**$0.00**	**$31,444.00**	**40.75%**
Total 00 - DISTRICT-WIDE			**$77,165**	**$0.00**	**$0.00**	**$77,165.00**	**$45,721.00**	**$0.00**	**$31,444.00**	**40.75%**
PHS PT SERVICES										
1033216200	610	SUPPLIES	300	0.00	0.00	300.00	0.00	0.00	300.00	100.00%
Total PHS PT SERVICES			**$300**	**$0.00**	**$0.00**	**$300.00**	**$0.00**	**$0.00**	**$300.00**	**100.00%**
Total 33 - PELHAM HIGH SCHOOL			**$300**	**$0.00**	**$0.00**	**$300.00**	**$0.00**	**$0.00**	**$300.00**	**100.00%**
Total 2162 - PT SERVICES			**$77,465**	**$0.00**	**$0.00**	**$77,465.00**	**$45,721.00**	**$0.00**	**$31,744.00**	**40.98%**

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Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
2163 - OT SERVICES										
DW OT SERVICES										
1000216300	110	SALARIES	169,881	0.00	0.00	169,881.16	151,091.67	0.00	18,789.49	11.06%
1000216300	211	HEALTH INSURANCE	26,089	0.00	0.00	26,089.33	35,710.52	0.00	(9,621.19)	(36.88%)
1000216300	212	DENTAL INSURANCE	1,910	0.00	0.00	1,910.35	2,242.75	0.00	(332.40)	(17.40%)
1000216300	213	LIFE INSURANCE	156	0.00	0.00	155.52	239.05	0.00	(83.53)	(53.71%)
1000216300	214	DISABILITY INSURANCE	249	0.00	0.00	249.36	390.87	0.00	(141.51)	(56.75%)
1000216300	220	SOCIAL SECURITY	12,308	0.00	0.00	12,307.70	11,572.76	0.00	734.94	5.97%
1000216300	232	TEACHER RETIREMENT	15,123	0.00	0.00	15,122.61	23,675.95	0.00	(8,553.34)	(56.56%)
1000216300	260	WORKERS COMP INSURANCE	722	0.00	0.00	722.22	681.93	0.00	40.29	5.58%
1000216300	275	WORKSHOPS NON-UNION	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000216300	321	PROFESSIONAL EDU SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000216300	325	TESTING PROTOCOLS	500	0.00	0.00	500.00	0.00	0.00	500.00	100.00%
1000216300	330	PROFESSIONAL SERVICES	14,097	0.00	(700.00)	13,397.00	27,082.00	0.00	(13,685.00)	(102.15%)
1000216300	610	SUPPLIES	2,181	0.00	0.00	2,181.40	0.00	0.00	2,181.40	100.00%
1000216300	734	EQUIPMENT-ADDITIONAL	500	0.00	0.00	500.00	0.00	0.00	500.00	100.00%
Total DW OT SERVICES			**$243,717**	**$0.00**	**($700.00)**	**$243,016.65**	**$252,687.50**	**$0.00**	**($9,670.85)**	**(3.98%)**
Total 00 - DISTRICT-WIDE			**$243,717**	**$0.00**	**($700.00)**	**$243,016.65**	**$252,687.50**	**$0.00**	**($9,670.85)**	**(3.98%)**
PES OT SERVICES										
1011216300	110	SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011216300	211	HEALTH INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011216300	212	DENTAL INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011216300	220	SOCIAL SECURITY	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011216300	232	TEACHER RETIREMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011216300	325	TESTING PROTOCOLS	560	0.00	0.00	560.00	320.67	0.00	239.33	42.74%
1011216300	610	SUPPLIES	1,310	0.00	0.00	1,310.00	724.59	10.49	574.92	43.89%
1011216300	650	SOFTWARE	161	0.00	0.00	161.12	0.00	0.00	161.12	100.00%
1011216300	734	EQUIPMENT-ADDITIONAL	880	0.00	0.00	880.00	619.02	0.00	260.98	29.66%
1011216300	737	FURNITURE-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011216300	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PES OT SERVICES			**$2,911**	**$0.00**	**$0.00**	**$2,911.12**	**$1,664.28**	**$10.49**	**$1,236.35**	**42.47%**
PES PRESCHOOL OT SERVICES										
1011216328	110	SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011216328	610	SUPPLIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011216328	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PES PRESCHOOL OT SERVICES			**$0**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0.00%**
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			**$2,911**	**$0.00**	**$0.00**	**$2,911.12**	**$1,664.28**	**$10.49**	**$1,236.35**	**42.47%**

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PMS OT SERVICES										
1012216300	325	TESTING PROTOCOLS	374	0.00	0.00	374.00	331.65	0.00	42.35	11.32%
1012216300	610	SUPPLIES	620	0.00	0.00	620.00	604.23	0.00	15.77	2.54%
1012216300	650	SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012216300	733	FURNITURE-ADDITIONAL	950	0.00	0.00	950.00	771.66	0.00	178.34	18.77%
1012216300	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
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			**$1,944**	**$0.00**	**$0.00**	**$1,944.00**	**$1,707.54**	**$0.00**	**$236.46**	**12.16%**
Total 12 - PELHAM MEMORIAL SCHOOL			**$1,944**	**$0.00**	**$0.00**	**$1,944.00**	**$1,707.54**	**$0.00**	**$236.46**	**12.16%**
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	6,674	152.00	(307.94)	6,518.01	3,428.68	0.00	3,089.33	47.40%
1033216300	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033216300	737	FURNITURE-REPLACEMENT	0	0.00	3,586.54	3,586.54	0.00	3,586.54	0.00	0.00%
1033216300	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PHS OT SERVICES			**$6,674**	**$152.00**	**$3,278.60**	**$10,104.55**	**$3,428.68**	**$3,586.54**	**$3,089.33**	**30.57%**
Total 33 - PELHAM HIGH SCHOOL			**$6,674**	**$152.00**	**$3,278.60**	**$10,104.55**	**$3,428.68**	**$3,586.54**	**$3,089.33**	**30.57%**
Total 2163 - OT SERVICES			**$255,246**	**$152.00**	**$2,578.60**	**$257,976.32**	**$259,488.00**	**$3,597.03**	**($5,108.71)**	**(1.98%)**
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			**$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	1,000	0.00	20.00	1,020.00	1,018.09	0.00	1.91	0.19%
1012219000	640	TEXTBOOKS - REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012219000	890	MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PMS OTHER STUDENT SERVICE			**$1,000**	**$0.00**	**$20.00**	**$1,020.00**	**$1,018.09**	**$0.00**	**$1.91**	**0.19%**
Total 12 - PELHAM MEMORIAL SCHOOL			**$1,000**	**$0.00**	**$20.00**	**$1,020.00**	**$1,018.09**	**$0.00**	**$1.91**	**0.19%**
PHS OTHER STUDENT SERVICE										
1033219000	890	MISCELLANEOUS	1,000	0.00	0.00	1,000.00	75.97	0.00	924.03	92.40%
Total PHS OTHER STUDENT SERVICE			**$1,000**	**$0.00**	**$0.00**	**$1,000.00**	**$75.97**	**$0.00**	**$924.03**	**92.40%**
Total 33 - PELHAM HIGH SCHOOL			**$1,000**	**$0.00**	**$0.00**	**$1,000.00**	**$75.97**	**$0.00**	**$924.03**	**92.40%**
Total 2190 - OTHER PUPIL SERVICES			**$2,000**	**$0.00**	**$20.00**	**$2,020.00**	**$1,094.06**	**$0.00**	**$925.94**	**45.84%**

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Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
2210 - IMPROVEMENT- INSTRUCTION										
DW IMPROVEMENT INSTRUC										
1000221000	110	SALARIES	199,912	0.00	0.00	199,911.94	171,718.50	0.00	28,193.44	14.10%
1000221000	114	INSTRUC. ASST. SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000221000	211	HEALTH INSURANCE	24,448	0.00	0.00	24,447.53	23,628.00	0.00	819.53	3.35%
1000221000	212	DENTAL INSURANCE	1,759	0.00	0.00	1,759.44	1,798.34	0.00	(38.90)	(2.21%)
1000221000	213	LIFE INSURANCE	243	0.00	0.00	243.12	243.12	0.00	0.00	0.00%
1000221000	214	DISABILITY INSURANCE	666	0.00	0.00	666.24	644.77	0.00	21.47	3.22%
1000221000	220	SOCIAL SECURITY	15,302	0.00	0.00	15,302.44	13,091.60	0.00	2,210.84	14.45%
1000221000	232	TEACHER RETIREMENT	31,326	0.00	0.00	31,326.20	26,624.67	0.00	4,701.53	15.01%
1000221000	260	WORKERS COMP INSURANCE	897	0.00	0.00	897.41	812.52	0.00	84.89	9.46%
1000221000	273	WORKSHOPS PEA	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000221000	275	WORKSHOPS NON-UNION	1,250	0.00	0.00	1,250.00	299.00	0.00	951.00	76.08%
1000221000	291	TSA MATCH CONTRIBUTION	3,000	0.00	0.00	3,000.00	3,000.00	0.00	0.00	0.00%
1000221000	320	IN-DIST PROF DEVELOPMENT	0	0.00	915.62	915.62	0.00	0.00	915.62	100.00%
1000221000	321	PROFESSIONAL EDU SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000221000	446	RENTAL/LEASE SOFTWARE	3,500	0.00	0.00	3,500.00	3,379.95	0.00	120.05	3.43%
1000221000	550	PRINTING	1,000	0.00	177.20	1,177.20	1,177.20	0.00	0.00	0.00%
1000221000	580	TRAVEL & MILEAGE	2,500	0.00	0.00	2,500.00	2,033.06	0.00	466.94	18.68%
1000221000	610	SUPPLIES	1,500	0.00	(177.20)	1,322.80	7,456.85	0.00	(6,134.05)	(463.72%)
1000221000	644	PUBLICATIONS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000221000	650	SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000221000	810	DUES AND FEES	1,500	0.00	0.00	1,500.00	1,159.51	0.00	340.49	22.70%
1000221000	890	MISCELLANEOUS	1,000	0.00	(1,000.00)	0.00	0.00	0.00	0.00	0.00%
Total DW IMPROVEMENT INSTRUC			**$289,804**	**$0.00**	**($84.38)**	**$289,719.94**	**$257,067.09**	**$0.00**	**$32,652.85**	**11.27%**
Total 00 - DISTRICT-WIDE			**$289,804**	**$0.00**	**($84.38)**	**$289,719.94**	**$257,067.09**	**$0.00**	**$32,652.85**	**11.27%**
PES IMPROV INSTRUCTION										
1011221000	641	TEXTBOOKS - ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011221000	644	PUBLICATIONS	250	0.00	(250.00)	0.00	0.00	0.00	0.00	0.00%
Total PES IMPROV INSTRUCTION			**$250**	**$0.00**	**($250.00)**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0.00%**
Total 11 - PELHAM ELEMENTARY SCHOOL			**$250**	**$0.00**	**($250.00)**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0.00%**
PMS IMPROVE INSTRUCTION										
1012221000	640	TEXTBOOKS - REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012221000	641	TEXTBOOKS - ADDITIONAL	481	0.00	0.00	481.00	0.00	0.00	481.00	100.00%
1012221000	890	MISCELLANEOUS	500	0.00	129.00	629.00	629.00	0.00	0.00	0.00%
Total PMS IMPROVE INSTRUCTION			**$981**	**$0.00**	**$129.00**	**$1,110.00**	**$629.00**	**$0.00**	**$481.00**	**43.33%**
Total 12 - PELHAM MEMORIAL SCHOOL			**$981**	**$0.00**	**$129.00**	**$1,110.00**	**$629.00**	**$0.00**	**$481.00**	**43.33%**
PHS IMPROVE INSTRUCTION										
1033221000	110	SALARIES	0	0.00	0.00	0.00	9,772.50	0.00	(9,772.50)	0.00%
1033221000	220	SOCIAL SECURITY	0	0.00	0.00	0.00	729.65	0.00	(729.65)	0.00%
1033221000	232	TEACHER RETIREMENT	0	0.00	0.00	0.00	1,522.77	0.00	(1,522.77)	0.00%
1033221000	260	WORKERS COMP INSURANCE	0	0.00	0.00	0.00	43.08	0.00	(43.08)	0.00%
1033221000	320	IN-DIST PROF DEVELOPMENT	0	0.00	0.00	0.01	0.00	0.00	0.01	100.00%

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Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
1033221000	640	TEXTBOOKS - REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033221000	644	PUBLICATIONS	2,000	0.00	0.00	2,000.00	290.40	0.00	1,709.60	85.48%
Total PHS IMPROVE INSTRUCTION			**$2,000**	**$0.00**	**$0.00**	**$2,000.01**	**$12,358.40**	**$0.00**	**($10,358.39)**	**(517.92%)**
Total 33 - PELHAM HIGH SCHOOL			**$2,000**	**$0.00**	**$0.00**	**$2,000.01**	**$12,358.40**	**$0.00**	**($10,358.39)**	**(517.92%)**
Total 2210 - IMPROVEMENT- INSTRUCTION			**$293,035**	**$0.00**	**($205.38)**	**$292,829.95**	**$270,054.49**	**$0.00**	**$22,775.46**	**7.78%**
2212 - INSTR/CURRIC DEVELOPMENT										
INSTR & CURRICULUM DEVEL										
1000221200	110	SALARIES	13,750	0.00	0.00	13,750.00	13,215.45	0.00	534.55	3.89%
1000221200	220	SOCIAL SECURITY	1,890	0.00	0.00	1,890.32	1,000.82	0.00	889.50	47.06%
1000221200	232	TEACHER RETIREMENT	3,872	0.00	0.00	3,872.06	2,013.87	0.00	1,858.19	47.99%
1000221200	260	WORKERS COMP INSURANCE	111	0.00	0.00	110.92	58.37	0.00	52.55	47.38%
1000221200	580	TRAVEL & MILEAGE	0	0.00	0.00	0.00	309.37	0.00	(309.37)	0.00%
1000221200	610	SUPPLIES	250	0.00	0.00	250.00	1,662.35	0.00	(1,412.35)	(564.94%)
1000221200	890	MISCELLANEOUS	1,000	0.00	0.00	1,000.00	2,428.12	0.00	(1,428.12)	(142.81%)
Total INSTR & CURRICULUM DEVEL			**$20,873**	**$0.00**	**$0.00**	**$20,873.30**	**$20,688.35**	**$0.00**	**$184.95**	**0.89%**
Total 00 - DISTRICT-WIDE			**$20,873**	**$0.00**	**$0.00**	**$20,873.30**	**$20,688.35**	**$0.00**	**$184.95**	**0.89%**
Total 2212 - INSTR/CURRIC DEVELOPMENT			**$20,873**	**$0.00**	**$0.00**	**$20,873.30**	**$20,688.35**	**$0.00**	**$184.95**	**0.89%**
2213 - INSTRUCTION STAFF TRAIN'G										
DW INSTRUC STAFF TRAINING										
1000221300	110	SALARIES	14,000	0.00	0.00	14,000.00	18,250.00	0.00	(4,250.00)	(30.36%)
1000221300	114	INSTRUC. ASST. SALARIES	1,500	0.00	0.00	1,500.00	2,286.91	0.00	(786.91)	(52.46%)
1000221300	220	SOCIAL SECURITY	1,186	0.00	0.00	1,185.75	1,320.45	0.00	(134.70)	(11.36%)
1000221300	232	TEACHER RETIREMENT	2,194	0.00	0.00	2,193.80	2,417.59	0.00	(223.79)	(10.20%)
1000221300	260	WORKERS COMP INSURANCE	70	0.00	0.00	69.58	95.65	0.00	(26.07)	(37.47%)
1000221300	271	WORKSHOPS PESPA	6,000	0.00	(3,109.00)	2,891.00	1,640.00	0.00	1,251.00	43.27%
1000221300	272	COURSE REIMBURSE PESPA	6,000	0.00	3,109.00	9,109.00	6,862.65	2,246.35	0.00	0.00%
1000221300	273	WORKSHOPS PEA	22,000	0.00	0.00	22,000.00	17,435.71	0.00	4,564.29	20.75%
1000221300	274	COURSE REIMBURSEMENT PEA	59,000	5,213.50	0.00	64,213.50	45,852.25	0.00	18,361.25	28.59%
1000221300	275	WORKSHOPS NON-UNION	2,500	0.00	0.00	2,500.00	2,660.78	0.00	(160.78)	(6.43%)
1000221300	276	COURSE REIMBURS NON-UNION	15,000	1,671.00	0.00	16,671.00	13,691.00	0.00	2,980.00	17.88%
1000221300	330	PROFESSIONAL SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000221300	580	TRAVEL & MILEAGE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000221300	610	SUPPLIES	450	0.00	118.21	568.21	563.21	0.00	5.00	0.88%
1000221300	890	MISCELLANEOUS	800	0.00	(33.83)	766.17	766.25	0.00	(0.08)	(0.01%)
Total DW INSTRUC STAFF TRAINING			**$130,699**	**$6,884.50**	**$84.38**	**$137,668.01**	**$113,842.45**	**$2,246.35**	**$21,579.21**	**15.67%**
Total 00 - DISTRICT-WIDE			**$130,699**	**$6,884.50**	**$84.38**	**$137,668.01**	**$113,842.45**	**$2,246.35**	**$21,579.21**	**15.67%**
Total 2213 - INSTRUCTION STAFF TRAIN'G			**$130,699**	**$6,884.50**	**$84.38**	**$137,668.01**	**$113,842.45**	**$2,246.35**	**$21,579.21**	**15.67%**
2222 - LIBRARY SERVICES										
PES LIBRARY SERVICES										
1011222200	110	SALARIES	42,015	0.00	0.00	42,015.00	38,560.00	0.00	3,455.00	8.22%
1011222200	114	INSTRUC. ASST. SALARIES	15,888	0.00	0.00	15,887.69	17,284.59	0.00	(1,396.90)	(8.79%)

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Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
1011222200	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	520.00	0.00	(520.00)	0.00%
1011222200	121	LONG TERM SUB SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011222200	211	HEALTH INSURANCE	16,229	0.00	0.00	16,228.53	3,000.00	0.00	13,228.53	81.51%
1011222200	212	DENTAL INSURANCE	778	0.00	0.00	778.08	0.00	0.00	778.08	100.00%
1011222200	213	LIFE INSURANCE	65	0.00	0.00	64.80	60.49	0.00	4.31	6.65%
1011222200	214	DISABILITY INSURANCE	60	0.00	0.00	59.76	97.98	0.00	(38.22)	(63.96%)
1011222200	220	SOCIAL SECURITY	4,430	0.00	0.00	4,429.56	4,541.26	0.00	(111.70)	(2.52%)
1011222200	232	TEACHER RETIREMENT	6,584	0.00	0.00	6,583.75	6,042.33	0.00	541.42	8.22%
1011222200	260	WORKERS COMP INSURANCE	260	0.00	0.00	259.92	262.49	0.00	(2.57)	(0.99%)
1011222200	430	REPAIRS & MAINTENANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011222200	446	RENTAL/LEASE SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011222200	610	SUPPLIES	800	0.00	96.31	896.31	769.92	0.00	126.39	14.10%
1011222200	640	TEXTBOOKS - REPLACEMENT	2,151	0.00	(90.00)	2,061.00	1,988.05	0.00	72.95	3.54%
1011222200	643	INFORMATION ACCESS FEES	3,779	0.00	0.00	3,779.00	3,665.00	0.00	114.00	3.02%
1011222200	644	PUBLICATIONS	714	0.00	(106.31)	607.69	598.06	0.00	9.63	1.58%
1011222200	649	TAPES/CD/DVD/AUDIO VISUAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011222200	650	SOFTWARE	1,023	0.00	0.00	1,023.00	999.00	0.00	24.00	2.35%
1011222200	733	FURNITURE-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011222200	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PES LIBRARY SERVICES			**$94,774**	**$0.00**	**($100.00)**	**$94,674.09**	**$78,389.17**	**$0.00**	**$16,284.92**	**17.20%**
Total 11 - PELHAM ELEMENTARY SCHOOL			**$94,774**	**$0.00**	**($100.00)**	**$94,674.09**	**$78,389.17**	**$0.00**	**$16,284.92**	**17.20%**
PMS LIBRARY SERVICES										
1012222200	110	SALARIES	51,015	0.00	0.00	51,015.00	50,960.00	0.00	55.00	0.11%
1012222200	114	INSTRUC. ASST. SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012222200	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	877.50	0.00	(877.50)	0.00%
1012222200	211	HEALTH INSURANCE	8,115	0.00	0.00	8,115.36	15,682.56	0.00	(7,567.20)	(93.25%)
1012222200	212	DENTAL INSURANCE	503	0.00	0.00	502.80	778.08	0.00	(275.28)	(54.75%)
1012222200	213	LIFE INSURANCE	81	0.00	0.00	81.12	82.50	0.00	(1.38)	(1.70%)
1012222200	214	DISABILITY INSURANCE	131	0.00	0.00	131.04	134.95	0.00	(3.91)	(2.98%)
1012222200	220	SOCIAL SECURITY	3,903	0.00	0.00	3,902.65	3,835.87	0.00	66.78	1.71%
1012222200	232	TEACHER RETIREMENT	7,994	0.00	0.00	7,994.05	7,985.38	0.00	8.67	0.11%
1012222200	260	WORKERS COMP INSURANCE	229	0.00	0.00	229.01	229.33	0.00	(0.32)	(0.14%)
1012222200	430	REPAIRS & MAINTENANCE	381	0.00	0.00	381.00	143.67	0.00	237.33	62.29%
1012222200	610	SUPPLIES	338	0.00	0.00	338.00	290.30	0.00	47.70	14.11%
1012222200	640	TEXTBOOKS - REPLACEMENT	3,275	0.00	(1,445.08)	1,829.92	1,779.92	0.00	50.00	2.73%
1012222200	641	TEXTBOOKS - ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012222200	643	INFORMATION ACCESS FEES	1,285	0.00	1,445.08	2,730.08	2,730.08	0.00	0.00	0.00%
1012222200	644	PUBLICATIONS	926	0.00	0.00	926.00	871.49	0.00	54.51	5.89%
1012222200	649	TAPES/CD/DVD/AUDIO VISUAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012222200	733	FURNITURE-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012222200	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012222200	890	MISCELLANEOUS	900	0.00	0.00	900.00	356.74	0.00	543.26	60.36%
Total PMS LIBRARY SERVICES			**$79,076**	**$0.00**	**$0.00**	**$79,076.03**	**$86,738.37**	**$0.00**	**($7,662.34)**	**(9.69%)**
Total 12 - PELHAM MEMORIAL SCHOOL			**$79,076**	**$0.00**	**$0.00**	**$79,076.03**	**$86,738.37**	**$0.00**	**($7,662.34)**	**(9.69%)**

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Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
PHS LIBRARY SERVICES										
1033222200	110	SALARIES	75,903	0.00	0.00	75,902.74	58,972.68	0.00	16,930.06	22.30%
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	1,365.00	0.00	(1,365.00)	0.00%
1033222200	211	HEALTH INSURANCE	6,000	0.00	0.00	6,000.00	41,397.24	0.00	(35,397.24)	(589.95%)
1033222200	212	DENTAL INSURANCE	2,186	0.00	0.00	2,185.63	1,322.78	0.00	862.85	39.48%
1033222200	213	LIFE INSURANCE	123	0.00	0.00	123.12	104.27	0.00	18.85	15.31%
1033222200	214	DISABILITY INSURANCE	186	0.00	0.00	185.76	156.66	0.00	29.10	15.67%
1033222200	220	SOCIAL SECURITY	6,266	0.00	0.00	6,265.97	4,439.75	0.00	1,826.22	29.15%
1033222200	231	NON-TEACHER RETIREMENT	2,127	0.00	0.00	2,127.39	2,166.00	0.00	(38.61)	(1.81%)
1033222200	232	TEACHER RETIREMENT	8,910	0.00	0.00	8,909.51	6,202.44	0.00	2,707.07	30.38%
1033222200	260	WORKERS COMP INSURANCE	368	0.00	0.00	367.67	266.77	0.00	100.90	27.44%
1033222200	430	REPAIRS & MAINTENANCE	300	0.00	0.00	300.00	0.00	0.00	300.00	100.00%
1033222200	610	SUPPLIES	2,000	0.00	0.00	2,000.00	1,261.03	0.00	738.97	36.95%
1033222200	640	TEXTBOOKS - REPLACEMENT	6,379	0.00	(2,190.52)	4,188.38	2,650.89	0.00	1,537.49	36.71%
1033222200	643	INFORMATION ACCESS FEES	20,751	0.00	6,994.13	27,744.81	27,893.72	0.00	(148.91)	(0.54%)
1033222200	644	PUBLICATIONS	2,331	0.00	(1,183.61)	1,147.32	1,147.32	0.00	0.00	0.00%
1033222200	649	TAPES/CD/DVD/AUDIO VISUAL	2,000	0.00	(1,500.00)	500.00	172.46	0.00	327.54	65.51%
1033222200	733	FURNITURE-ADDITIONAL	1,120	0.00	(1,120.00)	0.00	0.00	0.00	0.00	0.00%
1033222200	734	EQUIPMENT-ADDITIONAL	1,900	0.00	(1,000.00)	900.00	68.82	0.00	831.18	92.35%
1033222200	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PHS LIBRARY SERVICES			**$138,848**	**$0.00**	**$0.00**	**$138,848.30**	**$149,587.83**	**$0.00**	**($10,739.53)**	**(7.73%)**
Total 33 - PELHAM HIGH SCHOOL			**$138,848**	**$0.00**	**$0.00**	**$138,848.30**	**$149,587.83**	**$0.00**	**($10,739.53)**	**(7.73%)**
Total 2222 - LIBRARY SERVICES			**$312,698**	**$0.00**	**($100.00)**	**$312,598.42**	**$314,715.37**	**$0.00**	**($2,116.95)**	**(0.68%)**
2225 - COMPUTER TECHNOLOGY										
DW COMPUTER INSTRUCTION										
1000222500	110	SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000222500	211	HEALTH INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000222500	212	DENTAL INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000222500	213	LIFE INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000222500	214	DISABILITY INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000222500	220	SOCIAL SECURITY	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000222500	232	TEACHER RETIREMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000222500	260	WORKERS COMP INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000222500	275	WORKSHOPS NON-UNION	1,500	0.00	0.00	1,500.00	1,395.00	0.00	105.00	7.00%
1000222500	276	COURSE REIMBURS NON-UNION	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000222500	291	TSA MATCH CONTRIBUTION	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000222500	430	REPAIRS & MAINTENANCE	0	0.00	1,000.00	1,000.00	681.19	0.00	318.81	31.88%
1000222500	442	RENTAL/LEASE EQUIPMENT	0	0.00	70,118.00	70,118.00	70,117.94	0.00	0.06	0.00%
1000222500	580	TRAVEL & MILEAGE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000222500	610	SUPPLIES	1,500	0.00	0.00	1,500.00	1,496.88	0.00	3.12	0.21%

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1000222500	650	SOFTWARE	1,500	0.00	0.00	1,500.00	9,159.19	0.00	(7,659.19)	(510.61%)
1000222500	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total DW COMPUTER INSTRUCTION			**$4,500**	**$0.00**	**$71,118.00**	**$75,618.00**	**$82,850.20**	**$0.00**	**($7,232.20)**	**(9.56%)**
Total 00 - DISTRICT-WIDE			**$4,500**	**$0.00**	**$71,118.00**	**$75,618.00**	**$82,850.20**	**$0.00**	**($7,232.20)**	**(9.56%)**
PES COMPUTER TECHNOLOGY										
1011222500	610	SUPPLIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011222500	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011222500	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PES COMPUTER TECHNOLOGY			**$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 COMPUTER TECH										
1012222500	430	REPAIRS & MAINTENANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012222500	610	SUPPLIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012222500	650	SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012222500	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012222500	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PMS COMPUTER TECH			**$0**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0.00%**
Total 12 - PELHAM MEMORIAL SCHOOL			**$0**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0.00%**
PHS COMPUTER TECH										
1033222500	610	SUPPLIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033222500	650	SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033222500	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033222500	738	EQUIPMENT-REPLACEMENT	3,600	20,033.58	60.00	23,693.58	23,678.58	0.00	15.00	0.06%
Total PHS COMPUTER TECH			**$3,600**	**$20,033.58**	**$60.00**	**$23,693.58**	**$23,678.58**	**$0.00**	**$15.00**	**0.06%**
Total 33 - PELHAM HIGH SCHOOL			**$3,600**	**$20,033.58**	**$60.00**	**$23,693.58**	**$23,678.58**	**$0.00**	**$15.00**	**0.06%**
Total 2225 - COMPUTER TECHNOLOGY			**$8,100**	**$20,033.58**	**$71,178.00**	**$99,311.58**	**$106,528.78**	**$0.00**	**($7,217.20)**	**(7.27%)**
2311 - SCHOOL BOARD SERVICES										
SCHOOL BOARD SERVICES										
1001231100	110	SALARIES	7,800	0.00	0.00	7,800.00	7,250.65	0.00	549.35	7.04%
1001231100	220	SOCIAL SECURITY	597	0.00	0.00	596.70	554.64	0.00	42.06	7.05%
1001231100	260	WORKERS COMP INSURANCE	0	0.00	0.00	0.00	0.22	0.00	(0.22)	0.00%
1001231100	275	WORKSHOPS NON-UNION	200	0.00	0.00	200.00	215.00	0.00	(15.00)	(7.50%)
1001231100	540	ADVERTISING	3,000	0.00	0.00	3,000.00	1,202.14	0.00	1,797.86	59.93%
1001231100	550	PRINTING	1,500	0.00	0.00	1,500.00	1,340.00	0.00	160.00	10.67%
1001231100	610	SUPPLIES	1,500	0.00	0.00	1,500.00	1,895.53	0.00	(395.53)	(26.37%)
1001231100	810	DUES AND FEES	7,000	0.00	0.00	7,000.00	6,319.85	0.00	680.15	9.72%
1001231100	890	MISCELLANEOUS	4,000	0.00	0.00	4,000.00	4,564.30	0.00	(564.30)	(14.11%)
Total SCHOOL BOARD SERVICES			**$25,597**	**$0.00**	**$0.00**	**$25,596.70**	**$23,342.33**	**$0.00**	**$2,254.37**	**8.81%**
Total 01 - SCHOOL BOARD			**$25,597**	**$0.00**	**$0.00**	**$25,596.70**	**$23,342.33**	**$0.00**	**$2,254.37**	**8.81%**
Total 2311 - SCHOOL BOARD SERVICES			**$25,597**	**$0.00**	**$0.00**	**$25,596.70**	**$23,342.33**	**$0.00**	**$2,254.37**	**8.81%**

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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	37.92	0.00	0.33	0.86%
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**	**$537.92**	**$0.00**	**$0.33**	**0.06%**
Total 01 - SCHOOL BOARD			**$538**	**$0.00**	**$0.00**	**$538.25**	**$537.92**	**$0.00**	**$0.33**	**0.06%**
Total 2312 - DISTRICT CLERK SERVICES			**$538**	**$0.00**	**$0.00**	**$538.25**	**$537.92**	**$0.00**	**$0.33**	**0.06%**
2313 - DIST TREASURER SERVICES										
DISTRICT TREASURER SERVIC										
1001231300	110	SALARIES	5,000	0.00	0.00	5,000.00	5,500.00	0.00	(500.00)	(10.00%)
1001231300	220	SOCIAL SECURITY	382	0.00	0.00	382.50	420.75	0.00	(38.25)	(10.00%)
1001231300	580	TRAVEL & MILEAGE	100	0.00	0.00	100.00	0.00	0.00	100.00	100.00%
1001231300	610	SUPPLIES	1,500	0.00	0.00	1,500.00	968.09	0.00	531.91	35.46%
1001231300	890	MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total DISTRICT TREASURER SERVIC			**$6,982**	**$0.00**	**$0.00**	**$6,982.50**	**$6,888.84**	**$0.00**	**$93.66**	**1.34%**
Total 01 - SCHOOL BOARD			**$6,982**	**$0.00**	**$0.00**	**$6,982.50**	**$6,888.84**	**$0.00**	**$93.66**	**1.34%**
Total 2313 - DIST TREASURER SERVICES			**$6,982**	**$0.00**	**$0.00**	**$6,982.50**	**$6,888.84**	**$0.00**	**$93.66**	**1.34%**
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	225	0.00	0.00	225.00	225.00	0.00	0.00	0.00%
1001231400	610	SUPPLIES	1,500	0.00	0.00	1,500.00	1,665.90	0.00	(165.90)	(11.06%)
Total ELECTION SERVICES			**$2,263**	**$0.00**	**$0.00**	**$2,263.25**	**$2,429.15**	**$0.00**	**($165.90)**	**(7.33%)**
Total 01 - SCHOOL BOARD			**$2,263**	**$0.00**	**$0.00**	**$2,263.25**	**$2,429.15**	**$0.00**	**($165.90)**	**(7.33%)**
Total 2314 - ELECTION SERVICES			**$2,263**	**$0.00**	**$0.00**	**$2,263.25**	**$2,429.15**	**$0.00**	**($165.90)**	**(7.33%)**
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	19,102.00	0.00	3,898.00	16.95%
Total AUDIT SERVICES			**$23,000**	**$0.00**	**$0.00**	**$23,000.00**	**$19,102.00**	**$0.00**	**$3,898.00**	**16.95%**
Total 01 - SCHOOL BOARD			**$23,000**	**$0.00**	**$0.00**	**$23,000.00**	**$19,102.00**	**$0.00**	**$3,898.00**	**16.95%**
Total 2317 - AUDIT SERVICES			**$23,000**	**$0.00**	**$0.00**	**$23,000.00**	**$19,102.00**	**$0.00**	**$3,898.00**	**16.95%**

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2318 - LEGAL SERVICES										
LEGAL SERVICES										
1001231800	335	LEGAL SERVICES	39,510	9,918.26	0.00	49,428.26	43,013.61	3,355.89	3,058.76	6.19%
Total LEGAL SERVICES			**$39,510**	**$9,918.26**	**$0.00**	**$49,428.26**	**$43,013.61**	**$3,355.89**	**$3,058.76**	**6.19%**
Total 01 - SCHOOL BOARD			**$39,510**	**$9,918.26**	**$0.00**	**$49,428.26**	**$43,013.61**	**$3,355.89**	**$3,058.76**	**6.19%**
Total 2318 - LEGAL SERVICES			**$39,510**	**$9,918.26**	**$0.00**	**$49,428.26**	**$43,013.61**	**$3,355.89**	**$3,058.76**	**6.19%**
2321 - SUPERINTENDENT SERVICES										
DW SUPERINTENDENT SERVICE										
1000232100	110	SALARIES	138,523	0.00	0.00	138,522.52	0.00	0.00	138,522.52	100.00%
1000232100	220	SOCIAL SECURITY	11,530	0.00	0.00	11,530.34	0.00	0.00	11,530.34	100.00%
1000232100	231	NON-TEACHER RETIREMENT	6,058	0.00	0.00	6,058.25	0.00	0.00	6,058.25	100.00%
1000232100	232	TEACHER RETIREMENT	20,227	0.00	0.00	20,227.03	0.00	0.00	20,227.03	100.00%
1000232100	260	WORKERS COMP INSURANCE	744	0.00	0.00	743.93	0.00	0.00	743.93	100.00%
1000232100	291	TSA MATCH CONTRIBUTION	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total DW SUPERINTENDENT SERVICE			**$177,082**	**$0.00**	**$0.00**	**$177,082.07**	**$0.00**	**$0.00**	**$177,082.07**	**100.00%**
Total 00 - DISTRICT-WIDE			**$177,082**	**$0.00**	**$0.00**	**$177,082.07**	**$0.00**	**$0.00**	**$177,082.07**	**100.00%**
SUPERINTENDENT SERVICES										
1090232100	110	SALARIES	187,760	0.00	0.00	187,760.23	204,540.62	0.00	(16,780.39)	(8.94%)
1090232100	211	HEALTH INSURANCE	37,999	0.00	0.00	37,999.11	37,378.89	0.00	620.22	1.63%
1090232100	212	DENTAL INSURANCE	3,908	0.00	0.00	3,907.92	3,907.92	0.00	0.00	0.00%
1090232100	213	LIFE INSURANCE	4,309	0.00	0.00	4,309.04	4,346.95	0.00	(37.91)	(0.88%)
1090232100	214	DISABILITY INSURANCE	1,202	0.00	0.00	1,201.92	1,043.85	0.00	158.07	13.15%
1090232100	220	SOCIAL SECURITY	13,859	0.00	0.00	13,858.74	14,725.85	0.00	(867.11)	(6.26%)
1090232100	231	NON-TEACHER RETIREMENT	20,973	0.00	0.00	20,972.81	22,856.36	0.00	(1,883.55)	(8.98%)
1090232100	260	WORKERS COMP INSURANCE	865	0.00	0.00	865.30	866.60	0.00	(1.30)	(0.15%)
1090232100	275	WORKSHOPS NON-UNION	4,675	0.00	0.00	4,675.00	2,370.00	0.00	2,305.00	49.30%
1090232100	291	TSA MATCH CONTRIBUTION	4,104	0.00	0.00	4,103.93	4,064.09	0.00	39.84	0.97%
1090232100	330	PROFESSIONAL SERVICES	1,000	2,000.00	0.00	3,000.00	14,000.00	0.00	(11,000.00)	(366.67%)
1090232100	421	UTILITIES-DISPOSAL	250	0.00	0.00	250.00	0.00	0.00	250.00	100.00%
1090232100	430	REPAIRS & MAINTENANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1090232100	433	CONTRACTED REPAIR & MAINT	3,794	0.00	0.00	3,794.00	3,787.79	270.37	(264.16)	(6.96%)
1090232100	442	RENTAL/LEASE EQUIPMENT	4,980	0.00	0.00	4,980.00	5,440.16	0.00	(460.16)	(9.24%)
1090232100	534	POSTAGE/GENERAL EXPENSES	3,500	0.00	0.00	3,500.00	3,644.02	0.00	(144.02)	(4.11%)
1090232100	540	ADVERTISING	1,000	0.00	0.00	1,000.00	0.00	0.00	1,000.00	100.00%
1090232100	550	PRINTING	1,350	0.00	0.00	1,350.00	0.00	0.00	1,350.00	100.00%
1090232100	580	TRAVEL & MILEAGE	4,050	0.00	0.00	4,050.00	2,850.44	0.00	1,199.56	29.62%
1090232100	610	SUPPLIES	2,000	0.00	0.00	2,000.00	1,859.72	0.00	140.28	7.01%
1090232100	640	TEXTBOOKS - REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1090232100	644	PUBLICATIONS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1090232100	733	FURNITURE-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1090232100	737	FURNITURE-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%

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1090232100	810	DUES AND FEES	3,755	0.00	0.00	3,755.00	2,709.11	0.00	1,045.89	27.85%
1090232100	890	MISCELLANEOUS	7,650	0.00	0.00	7,650.00	6,853.28	0.00	796.72	10.41%
Total SUPERINTENDENT SERVICES			**$312,983**	**$2,000.00**	**$0.00**	**$314,983.00**	**$337,245.65**	**$270.37**	**($22,533.02)**	**(7.15%)**
Total 90 - SAU #28			**$312,983**	**$2,000.00**	**$0.00**	**$314,983.00**	**$337,245.65**	**$270.37**	**($22,533.02)**	**(7.15%)**
Total 2321 - SUPERINTENDENT SERVICES			**$490,065**	**$2,000.00**	**$0.00**	**$492,065.07**	**$337,245.65**	**$270.37**	**$154,549.05**	**31.41%**
2332 - SPECIAL SERVICES ADMIN										
DW SPEC SERVICES ADMIN										
1000233200	110	SALARIES	151,234	0.00	0.00	151,233.55	183,253.81	0.00	(32,020.26)	(21.17%)
1000233200	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000233200	211	HEALTH INSURANCE	20,624	0.00	0.00	20,624.40	26,253.36	0.00	(5,628.96)	(27.29%)
1000233200	212	DENTAL INSURANCE	1,086	0.00	0.00	1,086.36	1,475.40	0.00	(389.04)	(35.81%)
1000233200	213	LIFE INSURANCE	243	0.00	0.00	243.12	243.12	0.00	0.00	0.00%
1000233200	214	DISABILITY INSURANCE	653	0.00	0.00	652.56	641.92	0.00	10.64	1.63%
1000233200	220	SOCIAL SECURITY	11,630	0.00	0.00	11,629.96	13,856.58	0.00	(2,226.62)	(19.15%)
1000233200	231	NON-TEACHER RETIREMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000233200	232	TEACHER RETIREMENT	12,562	0.00	0.00	12,562.02	17,216.82	0.00	(4,654.80)	(37.05%)
1000233200	260	WORKERS COMP INSURANCE	679	0.00	0.00	678.89	753.23	0.00	(74.34)	(10.95%)
1000233200	275	WORKSHOPS NON-UNION	2,000	0.00	1,300.00	3,300.00	3,609.55	0.00	(309.55)	(9.38%)
1000233200	276	COURSE REIMBURS NON-UNION	0	0.00	309.55	309.55	0.00	0.00	309.55	100.00%
1000233200	291	TSA MATCH CONTRIBUTION	4,800	0.00	0.00	4,800.00	4,800.00	0.00	0.00	0.00%
1000233200	320	IN-DIST PROF DEVELOPMENT	750	0.00	(309.55)	440.45	0.00	0.00	440.45	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	(340.00)	260.00	175.96	0.00	84.04	32.32%
1000233200	534	POSTAGE/GENERAL EXPENSES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000233200	580	TRAVEL & MILEAGE	4,500	0.00	(325.00)	4,175.00	2,816.12	0.00	1,358.88	32.55%
1000233200	610	SUPPLIES	500	0.00	(108.00)	392.00	42.49	0.00	349.51	89.16%
1000233200	644	PUBLICATIONS	0	0.00	434.45	434.45	434.45	0.00	0.00	0.00%
1000233200	733	FURNITURE-ADDITIONAL	2,320	0.00	(1,034.45)	1,285.51	137.98	0.00	1,147.53	89.27%
1000233200	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	724.58	0.00	(724.58)	0.00%
1000233200	810	DUES AND FEES	1,920	0.00	0.00	1,920.00	1,310.00	0.00	610.00	31.77%
1000233200	890	MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total DW SPEC SERVICES ADMIN			**$216,101**	**$0.00**	**($73.00)**	**$216,027.82**	**$257,745.37**	**$0.00**	**($41,717.55)**	**(19.31%)**
Total 00 - DISTRICT-WIDE			**$216,101**	**$0.00**	**($73.00)**	**$216,027.82**	**$257,745.37**	**$0.00**	**($41,717.55)**	**(19.31%)**
PES PRESCHOOL ADMIN										
1011233228	110	SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011233228	534	POSTAGE/GENERAL EXPENSES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011233228	580	TRAVEL & MILEAGE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011233228	610	SUPPLIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011233228	733	FURNITURE-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%

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1011233228	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011233228	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PES PRESCHOOL ADMIN			**$0**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0.00%**
Total 11 - PELHAM ELEMENTARY SCHOOL			**$0**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0.00%**
Total 2332 - SPECIAL SERVICES ADMIN			**$216,101**	**$0.00**	**($73.00)**	**$216,027.82**	**$257,745.37**	**$0.00**	**($41,717.55)**	**(19.31%)**
2410 - SCHOOL ADMINISTRATION										
PES SCHOOL ADMINISTRATION										
1011241000	110	SALARIES	318,962	0.00	0.00	318,961.75	333,407.79	0.00	(14,446.04)	(4.53%)
1011241000	130	OVERTIME SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011241000	211	HEALTH INSURANCE	77,550	0.00	0.00	77,549.80	91,384.90	0.00	(13,835.10)	(17.84%)
1011241000	212	DENTAL INSURANCE	5,178	0.00	0.00	5,178.19	6,434.83	0.00	(1,256.64)	(24.27%)
1011241000	213	LIFE INSURANCE	847	0.00	0.00	847.44	869.48	0.00	(22.04)	(2.60%)
1011241000	214	DISABILITY INSURANCE	680	0.00	0.00	679.92	682.45	0.00	(2.53)	(0.37%)
1011241000	220	SOCIAL SECURITY	24,715	0.00	0.00	24,714.72	25,398.88	0.00	(684.16)	(2.77%)
1011241000	231	NON-TEACHER RETIREMENT	9,866	0.00	0.00	9,865.54	10,214.84	0.00	(349.30)	(3.54%)
1011241000	232	TEACHER RETIREMENT	36,141	0.00	0.00	36,141.29	35,746.72	0.00	394.57	1.09%
1011241000	260	WORKERS COMP INSURANCE	1,445	0.00	0.00	1,445.30	1,494.22	0.00	(48.92)	(3.38%)
1011241000	275	WORKSHOPS NON-UNION	3,070	0.00	(1,187.00)	1,883.00	1,883.00	0.00	0.00	0.00%
1011241000	291	TSA MATCH CONTRIBUTION	9,000	0.00	0.00	9,000.00	3,000.00	0.00	6,000.00	66.67%
1011241000	430	REPAIRS & MAINTENANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011241000	433	CONTRACTED REPAIR & MAINT	17,427	0.00	0.00	17,427.00	14,926.47	4,249.53	(1,749.00)	(10.04%)
1011241000	442	RENTAL/LEASE EQUIPMENT	9,000	0.00	0.00	9,000.00	10,722.65	0.00	(1,722.65)	(19.14%)
1011241000	534	POSTAGE/GENERAL EXPENSES	1,546	0.00	0.00	1,546.00	950.16	0.00	595.84	38.54%
1011241000	550	PRINTING	3,818	0.00	(800.00)	3,018.00	2,987.40	0.00	30.60	1.01%
1011241000	580	TRAVEL & MILEAGE	5,500	0.00	1,187.00	6,687.00	5,544.51	0.00	1,142.49	17.09%
1011241000	610	SUPPLIES	5,566	0.00	0.00	5,566.00	3,795.51	0.00	1,770.49	31.81%
1011241000	650	SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011241000	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011241000	810	DUES AND FEES	2,455	0.00	0.00	2,455.00	2,409.00	0.00	46.00	1.87%
1011241000	890	MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PES SCHOOL ADMINISTRATION			**$532,766**	**$0.00**	**($800.00)**	**$531,965.95**	**$551,852.81**	**$4,249.53**	**($24,136.39)**	**(4.54%)**
Total 11 - PELHAM ELEMENTARY SCHOOL			**$532,766**	**$0.00**	**($800.00)**	**$531,965.95**	**$551,852.81**	**$4,249.53**	**($24,136.39)**	**(4.54%)**
PMS SCHOOL ADMINISTRATION										
1012241000	110	SALARIES	225,708	0.00	0.00	225,708.45	228,748.96	0.00	(3,040.51)	(1.35%)
1012241000	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	2,128.50	0.00	(2,128.50)	0.00%
1012241000	130	OVERTIME SALARIES	0	0.00	0.00	0.00	157.60	0.00	(157.60)	0.00%
1012241000	211	HEALTH INSURANCE	62,879	0.00	0.00	62,879.24	46,752.46	0.00	16,126.78	25.65%
1012241000	212	DENTAL INSURANCE	3,226	0.00	0.00	3,226.08	2,756.28	0.00	469.80	14.56%
1012241000	213	LIFE INSURANCE	590	0.00	0.00	589.92	585.51	0.00	4.41	0.75%
1012241000	214	DISABILITY INSURANCE	469	0.00	0.00	468.96	470.80	0.00	(1.84)	(0.39%)
1012241000	220	SOCIAL SECURITY	17,297	0.00	0.00	17,297.00	17,658.53	0.00	(361.53)	(2.09%)
1012241000	231	NON-TEACHER RETIREMENT	7,150	0.00	0.00	7,150.14	7,066.75	0.00	83.39	1.17%
1012241000	232	TEACHER RETIREMENT	25,338	0.00	0.00	25,337.83	25,698.78	0.00	(360.95)	(1.42%)

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1012241000	260	WORKERS COMP INSURANCE	1,013	0.00	0.00	1,013.20	1,101.05	0.00	(87.85)	(8.67%)
1012241000	275	WORKSHOPS NON-UNION	2,700	0.00	0.00	2,700.00	2,504.00	0.00	196.00	7.26%
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	6,465	0.00	0.00	6,465.00	7,224.45	2,988.27	(3,747.72)	(57.97%)
1012241000	442	RENTAL/LEASE EQUIPMENT	5,220	0.00	0.00	5,220.00	5,365.56	0.00	(145.56)	(2.79%)
1012241000	534	POSTAGE/GENERAL EXPENSES	1,550	0.00	500.00	2,050.00	1,991.59	0.00	58.41	2.85%
1012241000	550	PRINTING	3,500	0.00	0.00	3,500.00	2,878.10	0.00	621.90	17.77%
1012241000	580	TRAVEL & MILEAGE	3,000	0.00	1,029.00	4,029.00	3,942.21	0.00	86.79	2.15%
1012241000	610	SUPPLIES	1,031	0.00	0.00	1,031.00	949.11	0.00	81.89	7.94%
1012241000	650	SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012241000	737	FURNITURE-REPLACEMENT	0	0.00	0.00	0.00	1,824.32	0.00	(1,824.32)	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	1,945	0.00	0.00	1,945.00	1,635.00	0.00	310.00	15.94%
1012241000	890	MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PMS SCHOOL ADMINISTRATION			**$375,082**	**$0.00**	**$1,529.00**	**$376,610.82**	**$364,439.56**	**$2,988.27**	**$9,182.99**	**2.44%**
Total 12 - PELHAM MEMORIAL SCHOOL			**$375,082**	**$0.00**	**$1,529.00**	**$376,610.82**	**$364,439.56**	**$2,988.27**	**$9,182.99**	**2.44%**
PHS SCHOOL ADMINISTRATION										
1033241000	110	SALARIES	234,168	0.00	0.00	234,168.29	242,324.72	0.00	(8,156.43)	(3.48%)
1033241000	130	OVERTIME SALARIES	0	0.00	0.00	0.00	50.48	0.00	(50.48)	0.00%
1033241000	211	HEALTH INSURANCE	38,999	0.00	0.00	38,999.11	53,252.21	0.00	(14,253.10)	(36.55%)
1033241000	212	DENTAL INSURANCE	4,022	0.00	0.00	4,021.68	5,278.32	0.00	(1,256.64)	(31.25%)
1033241000	213	LIFE INSURANCE	582	0.00	0.00	582.00	589.88	0.00	(7.88)	(1.35%)
1033241000	214	DISABILITY INSURANCE	464	0.00	0.00	464.16	465.31	0.00	(1.15)	(0.25%)
1033241000	220	SOCIAL SECURITY	18,421	0.00	0.00	18,421.16	18,966.77	0.00	(545.61)	(2.96%)
1033241000	231	NON-TEACHER RETIREMENT	7,065	0.00	0.00	7,065.17	7,221.84	0.00	(156.67)	(2.22%)
1033241000	232	TEACHER RETIREMENT	26,783	0.00	0.00	26,782.70	27,853.53	0.00	(1,070.83)	(4.00%)
1033241000	260	WORKERS COMP INSURANCE	1,078	0.00	0.00	1,078.12	1,097.90	0.00	(19.78)	(1.83%)
1033241000	275	WORKSHOPS NON-UNION	2,000	0.00	0.00	2,000.00	1,894.00	0.00	106.00	5.30%
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	0.00	0.00	12,710.00	6,252.47	1,911.25	4,546.28	35.77%
1033241000	442	RENTAL/LEASE EQUIPMENT	10,440	0.00	0.00	10,440.00	9,898.73	0.00	541.27	5.18%
1033241000	534	POSTAGE/GENERAL EXPENSES	13,341	0.00	0.00	13,341.00	710.69	0.00	12,630.31	94.67%
1033241000	550	PRINTING	7,700	0.00	(170.00)	7,530.00	1,304.50	0.00	6,225.50	82.68%
1033241000	580	TRAVEL & MILEAGE	4,000	0.00	0.00	4,000.00	2,389.95	0.00	1,610.05	40.25%
1033241000	610	SUPPLIES	0	0.00	0.00	0.00	0.00	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	5,300	0.00	0.00	5,300.00	5,150.00	0.00	150.00	2.83%
Total PHS SCHOOL ADMINISTRATION			**$393,073**	**$0.00**	**($170.00)**	**$392,903.39**	**$387,701.30**	**$1,911.25**	**$3,290.84**	**0.84%**
Total 33 - PELHAM HIGH SCHOOL			**$393,073**	**$0.00**	**($170.00)**	**$392,903.39**	**$387,701.30**	**$1,911.25**	**$3,290.84**	**0.84%**
Total 2410 - SCHOOL ADMINISTRATION			**$1,300,921**	**$0.00**	**$559.00**	**$1,301,480.16**	**$1,303,993.67**	**$9,149.05**	**($11,662.56)**	**(0.90%)**

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Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
2490 - OTHER SUPPORT SERVICES										
PES OTHER SUPPORT SERVICE										
1011249000	110	SALARIES	11,200	0.00	0.00	11,200.00	11,200.00	0.00	0.00	0.00%
1011249000	220	SOCIAL SECURITY	857	0.00	0.00	856.80	825.69	0.00	31.11	3.63%
1011249000	232	TEACHER RETIREMENT	1,755	0.00	0.00	1,755.04	1,755.31	0.00	(0.27)	(0.02%)
1011249000	260	WORKERS COMP INSURANCE	50	0.00	0.00	50.24	49.72	0.00	0.52	1.04%
1011249000	610	SUPPLIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PES OTHER SUPPORT SERVICE			**$13,862**	**$0.00**	**$0.00**	**$13,862.08**	**$13,830.72**	**$0.00**	**$31.36**	**0.23%**
Total 11 - PELHAM ELEMENTARY SCHOOL			**$13,862**	**$0.00**	**$0.00**	**$13,862.08**	**$13,830.72**	**$0.00**	**$31.36**	**0.23%**
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	608.85	0.00	18.45	2.94%
1012249000	232	TEACHER RETIREMENT	1,285	0.00	0.00	1,284.94	1,284.99	0.00	(0.05)	0.00%
1012249000	260	WORKERS COMP INSURANCE	37	0.00	0.00	36.82	35.66	0.00	1.16	3.15%
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	1,526	0.00	0.00	1,526.00	1,220.59	0.00	305.41	20.01%
Total PMS OTHER SUPPORT SERVICE			**$11,675**	**$0.00**	**$0.00**	**$11,675.06**	**$11,350.09**	**$0.00**	**$324.97**	**2.78%**
Total 12 - PELHAM MEMORIAL SCHOOL			**$11,675**	**$0.00**	**$0.00**	**$11,675.06**	**$11,350.09**	**$0.00**	**$324.97**	**2.78%**
PHS OTHER SUPPORT SERVICE										
1033249000	110	SALARIES	14,000	0.00	0.00	14,000.00	14,000.00	0.00	0.00	0.00%
1033249000	220	SOCIAL SECURITY	1,071	0.00	0.00	1,071.01	1,056.96	0.00	14.05	1.31%
1033249000	232	TEACHER RETIREMENT	2,076	0.00	0.00	2,076.28	2,076.20	0.00	0.08	0.00%
1033249000	260	WORKERS COMP INSURANCE	63	0.00	0.00	62.83	62.84	0.00	(0.01)	(0.02%)
1033249000	610	SUPPLIES	4,300	318.51	85.00	4,703.51	4,618.51	0.00	85.00	1.81%
1033249000	890	MISCELLANEOUS	10,500	1,317.55	1,500.00	13,317.55	11,828.15	0.00	1,489.40	11.18%
Total PHS OTHER SUPPORT SERVICE			**$32,010**	**$1,636.06**	**$1,585.00**	**$35,231.18**	**$33,642.66**	**$0.00**	**$1,588.52**	**4.51%**
Total 33 - PELHAM HIGH SCHOOL			**$32,010**	**$1,636.06**	**$1,585.00**	**$35,231.18**	**$33,642.66**	**$0.00**	**$1,588.52**	**4.51%**
Total 2490 - OTHER SUPPORT SERVICES			**$57,547**	**$1,636.06**	**$1,585.00**	**$60,768.32**	**$58,823.47**	**$0.00**	**$1,944.85**	**3.20%**
2510 - BUSINESS/FINANCE SERVICES										
DW BUSINESS & FINANCE										
1000251000	446	RENTAL/LEASE SOFTWARE	6,500	0.00	0.00	6,500.00	3,646.80	0.00	2,853.20	43.90%
1000251000	550	PRINTING	0	0.00	0.00	0.00	440.00	0.00	(440.00)	0.00%
1000251000	610	SUPPLIES	500	0.00	0.00	500.00	0.00	0.00	500.00	100.00%
1000251000	650	SOFTWARE	1,650	0.00	0.00	1,650.00	3,849.00	0.00	(2,199.00)	(133.27%)
1000251000	890	MISCELLANEOUS	1,625	0.00	0.00	1,625.00	2,480.35	0.00	(855.35)	(52.64%)
Total DW BUSINESS & FINANCE			**$10,275**	**$0.00**	**$0.00**	**$10,275.00**	**$10,416.15**	**$0.00**	**($141.15)**	**(1.37%)**
Total 00 - DISTRICT-WIDE			**$10,275**	**$0.00**	**$0.00**	**$10,275.00**	**$10,416.15**	**$0.00**	**($141.15)**	**(1.37%)**
BUSINESS/FINANCE SERVICES										
1090251000	110	SALARIES	183,259	0.00	0.00	183,259.23	192,077.80	0.00	(8,818.57)	(4.81%)
1090251000	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	22.00	0.00	(22.00)	0.00%
1090251000	130	OVERTIME SALARIES	500	0.00	0.00	500.00	2,605.17	0.00	(2,105.17)	(421.03%)
1090251000	211	HEALTH INSURANCE	57,447	0.00	0.00	57,446.64	56,007.12	0.00	1,439.52	2.51%

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1090251000	212	DENTAL INSURANCE	4,022	0.00	0.00	4,021.68	4,021.68	0.00	0.00	0.00%
1090251000	213	LIFE INSURANCE	407	0.00	0.00	406.80	410.79	0.00	(3.99)	(0.98%)
1090251000	214	DISABILITY INSURANCE	1,158	0.00	0.00	1,157.52	1,154.67	0.00	2.85	0.25%
1090251000	220	SOCIAL SECURITY	14,092	0.00	0.00	14,091.97	14,774.03	0.00	(682.06)	(4.84%)
1090251000	231	NON-TEACHER RETIREMENT	20,554	0.00	0.00	20,553.84	21,513.75	0.00	(959.91)	(4.67%)
1090251000	260	WORKERS COMP INSURANCE	826	0.00	0.00	826.03	855.76	0.00	(29.73)	(3.60%)
1090251000	275	WORKSHOPS NON-UNION	5,975	0.00	0.00	5,975.00	4,922.70	0.00	1,052.30	17.61%
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	4,300	1,500.00	0.00	5,800.00	1,500.00	4,300.00	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	40,800	0.00	0.00	40,800.00	36,159.20	0.00	4,640.80	11.37%
1090251000	550	PRINTING	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1090251000	580	TRAVEL & MILEAGE	4,500	0.00	0.00	4,500.00	4,185.77	0.00	314.23	6.98%
1090251000	610	SUPPLIES	8,300	0.00	0.00	8,300.00	5,312.58	31.25	2,956.17	35.62%
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	810	DUES AND FEES	2,065	0.00	0.00	2,065.00	1,891.98	0.00	173.02	8.38%
1090251000	890	MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total BUSINESS/FINANCE SERVICES			**$352,704**	**$1,500.00**	**$0.00**	**$354,203.71**	**$351,915.00**	**$4,331.25**	**($2,042.54)**	**(0.58%)**
Total 90 - SAU #28			**$352,704**	**$1,500.00**	**$0.00**	**$354,203.71**	**$351,915.00**	**$4,331.25**	**($2,042.54)**	**(0.58%)**
Total 2510 - BUSINESS/FINANCE SERVICES			**$362,979**	**$1,500.00**	**$0.00**	**$364,478.71**	**$362,331.15**	**$4,331.25**	**($2,183.69)**	**(0.60%)**
2610 - SUPERVISION FACILITY OPER										
FACILITY OPERATIONS										
1000261000	110	SALARIES	99,875	0.00	0.00	99,875.10	100,672.27	0.00	(797.17)	(0.80%)
1000261000	130	OVERTIME SALARIES	0	0.00	0.00	0.00	6.53	0.00	(6.53)	0.00%
1000261000	211	HEALTH INSURANCE	27,448	0.00	0.00	27,447.53	39,668.82	0.00	(12,221.29)	(44.53%)
1000261000	212	DENTAL INSURANCE	1,759	0.00	0.00	1,759.44	2,472.68	0.00	(713.24)	(40.54%)
1000261000	213	LIFE INSURANCE	279	0.00	0.00	278.64	287.55	0.00	(8.91)	(3.20%)
1000261000	214	DISABILITY INSURANCE	232	0.00	0.00	232.08	240.14	0.00	(8.06)	(3.47%)
1000261000	220	SOCIAL SECURITY	7,890	0.00	0.00	7,890.02	7,666.28	0.00	223.74	2.84%
1000261000	231	NON-TEACHER RETIREMENT	11,156	0.00	0.00	11,156.04	11,248.49	0.00	(92.45)	(0.83%)
1000261000	260	WORKERS COMP INSURANCE	356	0.00	0.00	355.69	444.86	0.00	(89.17)	(25.07%)
1000261000	275	WORKSHOPS NON-UNION	2,450	0.00	0.00	2,450.00	450.00	0.00	2,000.00	81.63%
1000261000	580	TRAVEL & MILEAGE	2,300	0.00	0.00	2,300.00	1,466.10	0.00	833.90	36.26%
1000261000	650	SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000261000	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000261000	810	DUES AND FEES	175	0.00	49.00	224.00	224.00	0.00	0.00	0.00%
Total FACILITY OPERATIONS			**$153,920**	**$0.00**	**$49.00**	**$153,968.54**	**$164,847.72**	**$0.00**	**($10,879.18)**	**(7.07%)**
Total 00 - DISTRICT-WIDE			**$153,920**	**$0.00**	**$49.00**	**$153,968.54**	**$164,847.72**	**$0.00**	**($10,879.18)**	**(7.07%)**
Total 2610 - SUPERVISION FACILITY OPER			**$153,920**	**$0.00**	**$49.00**	**$153,968.54**	**$164,847.72**	**$0.00**	**($10,879.18)**	**(7.07%)**

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Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
2620 - BUILDING SERVICES										
DW BUILDING SERVICES										
1000262000	110	SALARIES	72,766	0.00	0.00	72,766.08	72,868.20	0.00	(102.12)	(0.14%)
1000262000	120	DAILY SUBSTITUTE SALARIES	12,000	0.00	0.00	12,000.00	2,314.38	0.00	9,685.62	80.71%
1000262000	130	OVERTIME SALARIES	5,000	0.00	0.00	5,000.00	5,740.98	0.00	(740.98)	(14.82%)
1000262000	211	HEALTH INSURANCE	24,448	0.00	0.00	24,447.53	3,000.00	0.00	21,447.53	87.73%
1000262000	212	DENTAL INSURANCE	503	0.00	0.00	502.80	502.80	0.00	0.00	0.00%
1000262000	213	LIFE INSURANCE	71	0.00	0.00	71.28	82.26	0.00	(10.98)	(15.40%)
1000262000	214	DISABILITY INSURANCE	79	0.00	0.00	79.44	79.44	0.00	0.00	0.00%
1000262000	220	SOCIAL SECURITY	7,220	0.00	0.00	7,219.60	6,420.44	0.00	799.16	11.07%
1000262000	231	NON-TEACHER RETIREMENT	5,494	0.00	0.00	5,493.64	6,308.95	0.00	(815.31)	(14.84%)
1000262000	232	TEACHER RETIREMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000262000	260	WORKERS COMP INSURANCE	3,447	0.00	0.00	3,446.73	2,878.93	0.00	567.80	16.47%
1000262000	275	WORKSHOPS NON-UNION	675	0.00	0.00	675.00	240.00	0.00	435.00	64.44%
1000262000	330	PROFESSIONAL SERVICES	6,150	0.00	0.00	6,150.00	6,671.02	0.00	(521.02)	(8.47%)
1000262000	430	REPAIRS & MAINTENANCE	0	0.00	0.00	0.00	220.00	0.00	(220.00)	0.00%
1000262000	433	CONTRACTED REPAIR & MAINT	0	0.00	0.00	0.01	152.00	0.00	(151.99)	(1,519,900.00%)
1000262000	446	RENTAL/LEASE SOFTWARE	4,153	0.00	0.00	4,153.00	6,579.55	0.00	(2,426.55)	(58.43%)
1000262000	521	INSURANCE PROP/LIABILITY	64,883	0.00	0.00	64,883.00	63,150.00	0.00	1,733.00	2.67%
1000262000	580	TRAVEL & MILEAGE	300	0.00	(49.00)	251.00	0.00	0.00	251.00	100.00%
1000262000	610	SUPPLIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000262000	626	GASOLINE/DIESEL	0	215.32	0.00	215.32	1,397.52	871.33	(2,053.53)	(953.71%)
1000262000	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000262000	890	MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total DW BUILDING SERVICES			**$207,188**	**$215.32**	**($49.00)**	**$207,354.43**	**$178,606.47**	**$871.33**	**$27,876.63**	**13.44%**
Total 00 - DISTRICT-WIDE			**$207,188**	**$215.32**	**($49.00)**	**$207,354.43**	**$178,606.47**	**$871.33**	**$27,876.63**	**13.44%**
PES BUILDING SERVICES										
1011262000	110	SALARIES	176,311	0.00	0.00	176,310.72	162,039.47	0.00	14,271.25	8.09%
1011262000	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011262000	130	OVERTIME SALARIES	8,200	0.00	0.00	8,200.00	8,835.39	0.00	(635.39)	(7.75%)
1011262000	211	HEALTH INSURANCE	84,107	0.00	0.00	84,107.44	48,860.38	0.00	35,247.06	41.91%
1011262000	212	DENTAL INSURANCE	4,599	0.00	0.00	4,598.78	2,583.76	0.00	2,015.02	43.82%
1011262000	213	LIFE INSURANCE	251	0.00	0.00	251.28	242.40	0.00	8.88	3.53%
1011262000	214	DISABILITY INSURANCE	357	0.00	0.00	356.64	342.15	0.00	14.49	4.06%
1011262000	220	SOCIAL SECURITY	14,115	0.00	0.00	14,115.08	12,773.19	0.00	1,341.89	9.51%
1011262000	231	NON-TEACHER RETIREMENT	17,914	0.00	0.00	17,913.71	16,663.12	0.00	1,250.59	6.98%
1011262000	260	WORKERS COMP INSURANCE	6,739	0.00	0.00	6,738.72	6,054.55	0.00	684.17	10.15%
1011262000	411	UTILITIES-WATER	16,015	0.00	0.00	16,015.00	16,543.31	1,590.00	(2,118.31)	(13.23%)
1011262000	412	UTILITIES-SEPTIC	4,225	0.00	0.00	4,225.00	4,225.00	0.00	0.00	0.00%
1011262000	421	UTILITIES-DISPOSAL	12,161	0.00	0.00	12,161.00	10,663.95	0.00	1,497.05	12.31%
1011262000	430	REPAIRS & MAINTENANCE	19,095	0.00	(2,359.25)	16,735.75	16,863.25	0.00	(127.50)	(0.76%)
1011262000	432	BOILER REPAIR & MAINT	3,500	0.00	(977.00)	2,523.00	2,523.00	0.00	0.00	0.00%
1011262000	433	CONTRACTED REPAIR & MAINT	10,555	0.00	(3,355.57)	7,199.43	8,287.83	508.20	(1,596.60)	(22.18%)
1011262000	610	SUPPLIES	46,897	6.25	(3,398.58)	43,504.67	43,493.06	0.00	11.61	0.03%
1011262000	622	UTILITIES - ELECTRIC	151,654	0.00	0.00	151,654.00	92,541.05	8,456.38	50,656.57	33.40%

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Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
1011262000	623	UTILITIES - PROPANE	4,615	0.00	0.00	4,615.00	849.27	0.00	3,765.73	81.60%
1011262000	624	UTILITIES - HEATING OIL	47,984	0.00	0.00	47,984.00	64,390.35	0.00	(16,406.35)	(34.19%)
1011262000	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011262000	738	EQUIPMENT-REPLACEMENT	6,194	0.00	0.00	6,194.00	6,194.00	0.00	0.00	0.00%
Total PES BUILDING SERVICES			**$635,487**	**$6.25**	**($10,090.40)**	**$625,403.22**	**$524,968.48**	**$10,554.58**	**$89,880.16**	**14.37%**
Total 11 - PELHAM ELEMENTARY SCHOOL			**$635,487**	**$6.25**	**($10,090.40)**	**$625,403.22**	**$524,968.48**	**$10,554.58**	**$89,880.16**	**14.37%**
PMS BUILDING SERVICES										
1012262000	110	SALARIES	106,217	0.00	0.00	106,216.56	76,347.68	0.00	29,868.88	28.12%
1012262000	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	88.00	0.00	(88.00)	0.00%
1012262000	130	OVERTIME SALARIES	7,200	0.00	0.00	7,200.00	7,842.63	0.00	(642.63)	(8.93%)
1012262000	211	HEALTH INSURANCE	30,448	0.00	0.00	30,447.53	39,754.63	0.00	(9,307.10)	(30.57%)
1012262000	212	DENTAL INSURANCE	3,318	0.00	0.00	3,317.90	3,398.66	0.00	(80.76)	(2.43%)
1012262000	213	LIFE INSURANCE	173	0.00	0.00	173.04	124.15	0.00	48.89	28.25%
1012262000	214	DISABILITY INSURANCE	224	0.00	0.00	223.68	190.91	0.00	32.77	14.65%
1012262000	220	SOCIAL SECURITY	9,135	0.00	0.00	9,135.37	6,397.40	0.00	2,737.97	29.97%
1012262000	231	NON-TEACHER RETIREMENT	12,669	0.00	0.00	12,668.63	9,280.57	0.00	3,388.06	26.74%
1012262000	260	WORKERS COMP INSURANCE	4,169	0.00	0.00	4,169.14	2,979.25	0.00	1,189.89	28.54%
1012262000	411	UTILITIES-WATER	6,143	0.00	(162.28)	5,980.72	4,766.98	570.00	643.74	10.76%
1012262000	412	UTILITIES-SEPTIC	2,800	0.00	0.00	2,800.00	2,600.00	0.00	200.00	7.14%
1012262000	421	UTILITIES-DISPOSAL	8,567	0.00	162.28	8,729.28	8,788.62	0.00	(59.34)	(0.68%)
1012262000	430	REPAIRS & MAINTENANCE	17,711	0.00	(3,174.00)	14,537.00	15,918.06	1,217.20	(2,598.26)	(17.87%)
1012262000	432	BOILER REPAIR & MAINT	3,000	0.00	(535.00)	2,465.00	2,465.00	0.00	0.00	0.00%
1012262000	433	CONTRACTED REPAIR & MAINT	10,268	0.00	(7,526.10)	2,741.90	3,137.91	50.00	(446.01)	(16.27%)
1012262000	441	RENTAL/LEASE BUILDINGS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012262000	610	SUPPLIES	22,583	0.00	(1,060.73)	21,522.27	21,565.92	0.00	(43.65)	(0.20%)
1012262000	622	UTILITIES - ELECTRIC	56,852	0.00	0.00	56,852.00	44,214.22	0.00	12,637.78	22.23%
1012262000	623	UTILITIES - PROPANE	5,444	0.00	0.00	5,444.00	3,229.06	0.00	2,214.94	40.69%
1012262000	624	UTILITIES - HEATING OIL	46,274	0.00	0.00	46,274.00	49,704.04	0.00	(3,430.04)	(7.41%)
1012262000	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012262000	738	EQUIPMENT-REPLACEMENT	20,000	0.00	3,489.00	23,489.00	21,278.72	0.00	2,210.28	9.41%
Total PMS BUILDING SERVICES			**$373,194**	**$0.00**	**($8,806.83)**	**$364,387.02**	**$324,072.41**	**$1,837.20**	**$38,477.41**	**10.56%**
Total 12 - PELHAM MEMORIAL SCHOOL			**$373,194**	**$0.00**	**($8,806.83)**	**$364,387.02**	**$324,072.41**	**$1,837.20**	**$38,477.41**	**10.56%**
PHS BUILDING SERVICES										
1033262000	110	SALARIES	186,931	0.00	0.00	186,930.80	183,028.18	0.00	3,902.62	2.09%
1033262000	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	3,657.50	0.00	(3,657.50)	0.00%
1033262000	130	OVERTIME SALARIES	10,000	0.00	0.00	10,000.00	8,789.82	0.00	1,210.18	12.10%
1033262000	211	HEALTH INSURANCE	59,322	0.00	0.00	59,321.60	46,567.80	0.00	12,753.80	21.50%
1033262000	212	DENTAL INSURANCE	2,562	0.00	0.00	2,561.76	3,099.18	0.00	(537.42)	(20.98%)
1033262000	213	LIFE INSURANCE	287	0.00	0.00	287.04	293.15	0.00	(6.11)	(2.13%)
1033262000	214	DISABILITY INSURANCE	435	0.00	0.00	435.36	422.08	0.00	13.28	3.05%
1033262000	220	SOCIAL SECURITY	15,524	0.00	0.00	15,524.22	15,123.23	0.00	400.99	2.58%
1033262000	231	NON-TEACHER RETIREMENT	20,525	0.00	0.00	20,524.54	20,099.59	0.00	424.95	2.07%
1033262000	260	WORKERS COMP INSURANCE	7,219	0.00	0.00	7,219.24	7,014.17	0.00	205.07	2.84%
1033262000	411	UTILITIES-WATER	10,886	0.00	0.00	10,886.00	7,139.31	840.00	2,906.69	26.70%

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1033262000	412	UTILITIES-SEPTIC	2,800	30,000.00	0.00	32,800.00	35,895.00	0.00	(3,095.00)	(9.44%)
1033262000	421	UTILITIES-DISPOSAL	10,808	0.00	0.00	10,808.00	9,371.43	0.00	1,436.57	13.29%
1033262000	430	REPAIRS & MAINTENANCE	13,195	167.76	3,291.95	16,654.71	18,221.00	0.00	(1,566.29)	(9.40%)
1033262000	432	BOILER REPAIR & MAINT	2,000	5,752.77	(95.00)	7,657.77	7,657.77	0.00	0.00	0.00%
1033262000	433	CONTRACTED REPAIR & MAINT	11,245	0.00	(2,858.00)	8,387.00	8,050.14	0.00	336.86	4.02%
1033262000	610	SUPPLIES	39,848	6.25	(1,282.62)	38,571.53	38,561.48	75.44	(65.39)	(0.17%)
1033262000	622	UTILITIES - ELECTRIC	199,904	0.00	0.00	199,904.00	144,201.43	0.00	55,702.57	27.86%
1033262000	623	UTILITIES - PROPANE	41,455	0.00	0.00	41,455.00	32,678.12	0.00	8,776.88	21.17%
1033262000	624	UTILITIES - HEATING OIL	61,135	0.00	0.00	61,135.00	59,806.27	0.00	1,328.73	2.17%
1033262000	734	EQUIPMENT-ADDITIONAL	700	0.00	0.00	700.00	0.00	0.00	700.00	100.00%
1033262000	737	FURNITURE-REPLACEMENT	600	0.00	0.00	600.00	600.00	0.00	0.00	0.00%
1033262000	738	EQUIPMENT-REPLACEMENT	0	0.00	828.12	828.12	828.12	0.00	0.00	0.00%
Total PHS BUILDING SERVICES			**$697,380**	**$35,926.78**	**($115.55)**	**$733,191.69**	**$651,104.77**	**$915.44**	**$81,171.48**	**11.07%**
Total 33 - PELHAM HIGH SCHOOL			**$697,380**	**$35,926.78**	**($115.55)**	**$733,191.69**	**$651,104.77**	**$915.44**	**$81,171.48**	**11.07%**
SAU BUILDING SERVICES										
1090262000	430	REPAIRS & MAINTENANCE	1,962	0.00	(890.00)	1,072.00	525.28	0.00	546.72	51.00%
1090262000	441	RENTAL/LEASE BUILDINGS	0	0.00	0.00	0.00	2,262.00	0.00	(2,262.00)	0.00%
1090262000	610	SUPPLIES	1,500	0.00	0.00	1,500.00	156.36	0.00	1,343.64	89.58%
1090262000	622	UTILITIES - ELECTRIC	3,530	0.00	0.00	3,530.00	1,181.57	275.00	2,073.43	58.74%
1090262000	623	UTILITIES - PROPANE	6,784	0.00	0.00	6,784.00	3,590.58	0.00	3,193.42	47.07%
Total SAU BUILDING SERVICES			**$13,776**	**$0.00**	**($890.00)**	**$12,886.00**	**$7,715.79**	**$275.00**	**$4,895.21**	**37.99%**
Total 90 - SAU #28			**$13,776**	**$0.00**	**($890.00)**	**$12,886.00**	**$7,715.79**	**$275.00**	**$4,895.21**	**37.99%**
Total 2620 - BUILDING SERVICES			**$1,927,026**	**$36,148.35**	**($19,951.78)**	**$1,943,222.36**	**$1,686,467.92**	**$14,453.55**	**$242,300.89**	**12.47%**
2630 - GROUNDS SERVICES										
DW GROUNDS SERVICES										
1000263000	430	REPAIRS & MAINTENANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000263000	433	CONTRACTED REPAIR & MAINT	115,000	0.00	(4,500.00)	110,500.00	117,610.00	0.00	(7,110.00)	(6.43%)
1000263000	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.01	0.00	0.00	0.01	100.00%
Total DW GROUNDS SERVICES			**$115,000**	**$0.00**	**($4,500.00)**	**$110,500.01**	**$117,610.00**	**$0.00**	**($7,109.99)**	**(6.43%)**
Total 00 - DISTRICT-WIDE			**$115,000**	**$0.00**	**($4,500.00)**	**$110,500.01**	**$117,610.00**	**$0.00**	**($7,109.99)**	**(6.43%)**
PES GROUNDS SERVICES										
1011263000	430	REPAIRS & MAINTENANCE	500	0.00	(256.85)	243.15	210.00	3,395.00	(3,361.85)	(1,382.62%)
1011263000	433	CONTRACTED REPAIR & MAINT	23,076	0.00	(4,300.00)	18,775.90	18,665.75	0.00	110.15	0.59%
1011263000	610	SUPPLIES	625	0.00	352.50	977.50	965.09	0.00	12.41	1.27%
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			**$24,201**	**$0.00**	**($4,204.35)**	**$19,996.55**	**$19,840.84**	**$3,395.00**	**($3,239.29)**	**(16.20%)**
Total 11 - PELHAM ELEMENTARY SCHOOL			**$24,201**	**$0.00**	**($4,204.35)**	**$19,996.55**	**$19,840.84**	**$3,395.00**	**($3,239.29)**	**(16.20%)**

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PMS GROUNDS SERVICES										
1012263000	430	REPAIRS & MAINTENANCE	400	0.00	3,100.00	3,500.00	4,862.50	925.00	(2,287.50)	(65.36%)
1012263000	433	CONTRACTED REPAIR & MAINT	500	10,000.00	25,531.08	36,031.08	34,321.00	25,364.00	(23,653.92)	(65.65%)
Total PMS GROUNDS SERVICES			**$900**	**$10,000.00**	**$28,631.08**	**$39,531.08**	**$39,183.50**	**$26,289.00**	**($25,941.42)**	**(65.62%)**
Total 12 - PELHAM MEMORIAL SCHOOL			**$900**	**$10,000.00**	**$28,631.08**	**$39,531.08**	**$39,183.50**	**$26,289.00**	**($25,941.42)**	**(65.62%)**
PHS GROUNDS SERVICES										
1033263000	430	REPAIRS & MAINTENANCE	500	0.00	3,506.00	4,006.00	4,831.00	0.00	(825.00)	(20.59%)
1033263000	433	CONTRACTED REPAIR & MAINT	4,129	0.00	11,185.00	15,314.38	15,276.00	0.00	38.38	0.25%
1033263000	610	SUPPLIES	200	0.00	952.50	1,152.50	962.39	0.00	190.11	16.50%
1033263000	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PHS GROUNDS SERVICES			**$4,829**	**$0.00**	**$15,643.50**	**$20,472.88**	**$21,069.39**	**$0.00**	**($596.51)**	**(2.91%)**
Total 33 - PELHAM HIGH SCHOOL			**$4,829**	**$0.00**	**$15,643.50**	**$20,472.88**	**$21,069.39**	**$0.00**	**($596.51)**	**(2.91%)**
SAU GROUNDS SERVICES										
1090263000	433	CONTRACTED REPAIR & MAINT	0	0.00	0.00	0.00	3,625.00	0.00	(3,625.00)	0.00%
Total SAU GROUNDS SERVICES			**$0**	**$0.00**	**$0.00**	**$0.00**	**$3,625.00**	**$0.00**	**($3,625.00)**	**0.00%**
Total 90 - SAU #28			**$0**	**$0.00**	**$0.00**	**$0.00**	**$3,625.00**	**$0.00**	**($3,625.00)**	**0.00%**
Total 2630 - GROUNDS SERVICES			**$144,930**	**$10,000.00**	**$35,570.23**	**$190,500.52**	**$201,328.73**	**$29,684.00**	**($40,512.21)**	**(21.27%)**
2640 - NON-INSTRUCTIONAL EQUIP										
PES NON-INSTRUCTIONAL EQU										
1011264000	430	REPAIRS & MAINTENANCE	3,000	0.00	13,022.47	16,022.47	15,995.42	0.00	27.05	0.17%
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	32,429	205.00	(22,473.40)	10,161.00	9,704.69	4,400.00	(3,943.69)	(38.81%)
1011264000	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011264000	738	EQUIPMENT-REPLACEMENT	0	0.00	3,909.21	3,909.22	3,431.65	0.00	477.57	12.22%
Total PES NON-INSTRUCTIONAL EQU			**$35,429**	**$205.00**	**($5,541.72)**	**$30,092.69**	**$29,131.76**	**$4,400.00**	**($3,439.07)**	**(11.43%)**
Total 11 - PELHAM ELEMENTARY SCHOOL			**$35,429**	**$205.00**	**($5,541.72)**	**$30,092.69**	**$29,131.76**	**$4,400.00**	**($3,439.07)**	**(11.43%)**
PMS NON-INSTRUCTIONAL EQU										
1012264000	430	REPAIRS & MAINTENANCE	3,000	0.00	180.74	3,180.74	3,113.26	0.00	67.48	2.12%
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	21,831	36,292.00	(1,576.54)	56,546.64	36,410.67	19,435.00	700.97	1.24%
1012264000	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	1,017.90	0.00	(1,017.90)	0.00%
1012264000	738	EQUIPMENT-REPLACEMENT	0	0.00	3,703.76	3,703.76	3,203.80	0.00	499.96	13.50%
Total PMS NON-INSTRUCTIONAL EQU			**$24,831**	**$36,292.00**	**$2,307.96**	**$63,431.14**	**$43,745.63**	**$19,435.00**	**$250.51**	**0.39%**
Total 12 - PELHAM MEMORIAL SCHOOL			**$24,831**	**$36,292.00**	**$2,307.96**	**$63,431.14**	**$43,745.63**	**$19,435.00**	**$250.51**	**0.39%**
PHS NON-INSTRUCTIONAL EQU										
1033264000	430	REPAIRS & MAINTENANCE	3,000	0.00	1,551.75	4,551.75	13,563.98	0.00	(9,012.23)	(197.99%)
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	25,316	0.00	(16,540.40)	8,775.20	5,879.59	81.00	2,814.61	32.07%
1033264000	738	EQUIPMENT-REPLACEMENT	0	0.00	2,554.96	2,554.96	2,553.50	0.00	1.46	0.06%
Total PHS NON-INSTRUCTIONAL EQU			**$28,316**	**$0.00**	**($12,433.69)**	**$15,881.91**	**$21,997.07**	**$81.00**	**($6,196.16)**	**(39.01%)**
Total 33 - PELHAM HIGH SCHOOL			**$28,316**	**$0.00**	**($12,433.69)**	**$15,881.91**	**$21,997.07**	**$81.00**	**($6,196.16)**	**(39.01%)**

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Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
SAU NON-INSTRUCTIONAL EQU										
1090264000	433	CONTRACTED REPAIR & MAINT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total SAU NON-INSTRUCTIONAL EQU			**$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 2640 - NON-INSTRUCTIONAL EQUIP			**$88,576**	**$36,497.00**	**($15,667.45)**	**$109,405.74**	**$94,874.46**	**$23,916.00**	**($9,384.72)**	**(8.58%)**
2660 - EMERGENCY MANAGEMENT										
DW EMERGENCY MANAGEMENT										
1000266000	610	SUPPLIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total DW EMERGENCY MANAGEMENT			**$0**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0.00%**
Total 00 - DISTRICT-WIDE			**$0**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0.00%**
PES EMERGENCY MANAGEMENT										
1011266000	610	SUPPLIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PES EMERGENCY MANAGEMENT			**$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 EMERGENCY MANAGEMENT										
1012266000	610	SUPPLIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012266000	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PMS EMERGENCY MANAGEMENT			**$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 EMERGENCY MANAGEMENT										
1033266000	610	SUPPLIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PHS EMERGENCY MANAGEMENT			**$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 2660 - EMERGENCY MANAGEMENT			**$0**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0.00%**
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	919,395	1,365.00	0.00	920,760.00	840,079.98	72,286.22	8,393.80	0.91%
1000272100	626	GASOLINE/DIESEL	115,000	0.00	0.00	115,000.00	44,087.28	11,381.75	59,530.97	51.77%
Total REGULAR TRANSPORTATION			**$1,034,395**	**$1,365.00**	**$0.00**	**$1,035,760.00**	**$884,167.26**	**$83,667.97**	**$67,924.77**	**6.56%**
Total 00 - DISTRICT-WIDE			**$1,034,395**	**$1,365.00**	**$0.00**	**$1,035,760.00**	**$884,167.26**	**$83,667.97**	**$67,924.77**	**6.56%**
PHS STUDENT TRANSPORTATIO										
1033272100	519	TRANSPORTATION	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PHS STUDENT TRANSPORTATIO			**$0**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0.00%**
Total 33 - PELHAM HIGH SCHOOL			**$0**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0.00%**
Total 2721 - TRANSPORTATION (REGULAR)			**$1,034,395**	**$1,365.00**	**$0.00**	**$1,035,760.00**	**$884,167.26**	**$83,667.97**	**$67,924.77**	**6.56%**

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2722 - TRANSPORTATION(SPECIAL)										
SPECIAL ED TRANSPORTATION										
1000272200	519	TRANSPORTATION	510,579	0.00	0.00	510,579.00	444,887.50	0.00	65,691.50	12.87%
Total SPECIAL ED TRANSPORTATION			**$510,579**	**$0.00**	**$0.00**	**$510,579.00**	**$444,887.50**	**$0.00**	**$65,691.50**	**12.87%**
Total 00 - DISTRICT-WIDE			**$510,579**	**$0.00**	**$0.00**	**$510,579.00**	**$444,887.50**	**$0.00**	**$65,691.50**	**12.87%**
Total 2722 - TRANSPORTATION(SPECIAL)			**$510,579**	**$0.00**	**$0.00**	**$510,579.00**	**$444,887.50**	**$0.00**	**$65,691.50**	**12.87%**
2723 - TRANSPORTATION (VOC ED)										
VOCATIONAL TRANSPORTATION										
1000272300	519	TRANSPORTATION	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total VOCATIONAL TRANSPORTATION			**$0**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0.00%**
Total 00 - DISTRICT-WIDE			**$0**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0.00%**
PHS VOCATIONAL TRANSPORTA										
1033272300	519	TRANSPORTATION	155,000	0.00	0.00	155,000.00	127,110.18	13,806.83	14,082.99	9.09%
Total PHS VOCATIONAL TRANSPORTA			**$155,000**	**$0.00**	**$0.00**	**$155,000.00**	**$127,110.18**	**$13,806.83**	**$14,082.99**	**9.09%**
Total 33 - PELHAM HIGH SCHOOL			**$155,000**	**$0.00**	**$0.00**	**$155,000.00**	**$127,110.18**	**$13,806.83**	**$14,082.99**	**9.09%**
Total 2723 - TRANSPORTATION (VOC ED)			**$155,000**	**$0.00**	**$0.00**	**$155,000.00**	**$127,110.18**	**$13,806.83**	**$14,082.99**	**9.09%**
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			**$0**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0.00%**
PMS ATHLETIC TRANSPORT										
1012272400	519	TRANSPORTATION	25,000	0.00	0.00	25,000.00	17,158.38	0.00	7,841.62	31.37%
Total PMS ATHLETIC TRANSPORT			**$25,000**	**$0.00**	**$0.00**	**$25,000.00**	**$17,158.38**	**$0.00**	**$7,841.62**	**31.37%**
Total 12 - PELHAM MEMORIAL SCHOOL			**$25,000**	**$0.00**	**$0.00**	**$25,000.00**	**$17,158.38**	**$0.00**	**$7,841.62**	**31.37%**
PHS ATHLETIC TRANSPORTATI										
1033272400	519	TRANSPORTATION	75,000	0.00	0.00	75,000.00	75,628.09	0.00	(628.09)	(0.84%)
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**	**$75,628.09**	**$0.00**	**($628.09)**	**(0.84%)**
Total 33 - PELHAM HIGH SCHOOL			**$75,000**	**$0.00**	**$0.00**	**$75,000.00**	**$75,628.09**	**$0.00**	**($628.09)**	**(0.84%)**
Total 2724 - TRANSPORTATION (ATHLETIC)			**$100,000**	**$0.00**	**$0.00**	**$100,000.00**	**$92,786.47**	**$0.00**	**$7,213.53**	**7.21%**
2725 - TRANSPORTATION (FT/COCUR)										
PHS COCURRICULAR TRANSPOR										
1033272500	519	TRANSPORTATION	4,000	0.00	0.00	4,000.00	250.58	0.00	3,749.42	93.74%
Total PHS COCURRICULAR TRANSPOR			**$4,000**	**$0.00**	**$0.00**	**$4,000.00**	**$250.58**	**$0.00**	**$3,749.42**	**93.74%**
Total 33 - PELHAM HIGH SCHOOL			**$4,000**	**$0.00**	**$0.00**	**$4,000.00**	**$250.58**	**$0.00**	**$3,749.42**	**93.74%**
Total 2725 - TRANSPORTATION (FT/COCUR)			**$4,000**	**$0.00**	**$0.00**	**$4,000.00**	**$250.58**	**$0.00**	**$3,749.42**	**93.74%**

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Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
2830 - HR STAFF SERVICES										
HR STAFF SERVICES										
1090283000	110	SALARIES	80,973	0.00	0.00	80,973.20	81,849.78	0.00	(876.58)	(1.08%)
1090283000	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	523.38	0.00	(523.38)	0.00%
1090283000	211	HEALTH INSURANCE	32,999	0.00	0.00	32,999.11	32,379.11	0.00	620.00	1.88%
1090283000	212	DENTAL INSURANCE	2,148	0.00	0.00	2,148.48	2,148.48	0.00	0.00	0.00%
1090283000	213	LIFE INSURANCE	237	0.00	0.00	236.64	242.52	0.00	(5.88)	(2.48%)
1090283000	214	DISABILITY INSURANCE	599	0.00	0.00	598.92	608.53	0.00	(9.61)	(1.60%)
1090283000	220	SOCIAL SECURITY	6,205	0.00	0.00	6,205.47	6,253.28	0.00	(47.81)	(0.77%)
1090283000	231	NON-TEACHER RETIREMENT	9,045	0.00	0.00	9,044.71	9,142.83	0.00	(98.12)	(1.08%)
1090283000	260	WORKERS COMP INSURANCE	364	0.00	0.00	363.50	365.38	0.00	(1.88)	(0.52%)
1090283000	275	WORKSHOPS NON-UNION	1,825	0.00	0.00	1,825.00	285.00	0.00	1,540.00	84.38%
1090283000	280	NEW HIRE EXPENSES	3,600	0.00	0.00	3,600.00	4,198.00	0.00	(598.00)	(16.61%)
1090283000	291	TSA MATCH CONTRIBUTION	3,000	0.00	0.00	3,000.00	3,000.00	0.00	0.00	0.00%
1090283000	330	PROFESSIONAL SERVICES	1,500	0.00	0.00	1,500.00	2,969.05	0.00	(1,469.05)	(97.94%)
1090283000	446	RENTAL/LEASE SOFTWARE	1,750	0.00	0.00	1,750.00	1,606.50	0.00	143.50	8.20%
1090283000	540	ADVERTISING	1,500	0.00	0.00	1,500.00	1,125.00	0.00	375.00	25.00%
1090283000	580	TRAVEL & MILEAGE	3,500	0.00	(650.00)	2,850.00	349.67	0.00	2,500.33	87.73%
1090283000	610	SUPPLIES	200	0.00	650.00	850.00	762.46	0.00	87.54	10.30%
1090283000	737	FURNITURE-REPLACEMENT	0	0.00	0.00	0.00	599.99	0.00	(599.99)	0.00%
1090283000	810	DUES AND FEES	225	0.00	0.00	225.00	0.00	0.00	225.00	100.00%
1090283000	890	MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total HR STAFF SERVICES			**$149,670**	**$0.00**	**$0.00**	**$149,670.03**	**$148,408.96**	**$0.00**	**$1,261.07**	**0.84%**
Total 90 - SAU #28			**$149,670**	**$0.00**	**$0.00**	**$149,670.03**	**$148,408.96**	**$0.00**	**$1,261.07**	**0.84%**
Total 2830 - HR STAFF SERVICES			**$149,670**	**$0.00**	**$0.00**	**$149,670.03**	**$148,408.96**	**$0.00**	**$1,261.07**	**0.84%**
2840 - TECHNOLOGY SERVICES										
DW TECHNOLOGY SERVICES										
1000284000	110	SALARIES	176,591	0.00	0.00	176,591.40	181,073.80	0.00	(4,482.40)	(2.54%)
1000284000	130	OVERTIME SALARIES	2,000	0.00	0.00	2,000.00	1,099.18	0.00	900.82	45.04%
1000284000	211	HEALTH INSURANCE	49,599	0.00	0.00	49,599.22	26,545.04	0.00	23,054.18	46.48%
1000284000	212	DENTAL INSURANCE	2,262	0.00	0.00	2,262.24	2,178.44	0.00	83.80	3.70%
1000284000	213	LIFE INSURANCE	444	0.00	0.00	444.00	426.39	0.00	17.61	3.97%
1000284000	214	DISABILITY INSURANCE	370	0.00	0.00	369.84	347.63	0.00	22.21	6.01%
1000284000	220	SOCIAL SECURITY	13,663	0.00	0.00	13,662.52	13,909.70	0.00	(247.18)	(1.81%)
1000284000	231	NON-TEACHER RETIREMENT	14,411	0.00	0.00	14,411.40	14,170.72	0.00	240.68	1.67%
1000284000	232	TEACHER RETIREMENT	0	0.00	0.00	0.00	470.10	0.00	(470.10)	0.00%
1000284000	260	WORKERS COMP INSURANCE	802	0.00	0.00	801.70	862.98	0.00	(61.28)	(7.64%)
1000284000	275	WORKSHOPS NON-UNION	7,650	0.00	0.00	7,650.00	5,384.80	0.00	2,265.20	29.61%
1000284000	276	COURSE REIMBURS NON-UNION	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000284000	291	TSA MATCH CONTRIBUTION	3,000	0.00	0.00	3,000.00	3,000.00	0.00	0.00	0.00%
1000284000	330	PROFESSIONAL SERVICES	24,700	4,700.00	0.00	29,400.00	28,911.93	0.00	488.07	1.66%
1000284000	430	REPAIRS & MAINTENANCE	40,291	0.00	(4,000.00)	36,291.00	32,322.95	0.00	3,968.05	10.93%
1000284000	432	BOILER REPAIR & MAINT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000284000	446	RENTAL/LEASE SOFTWARE	8,528	0.00	0.00	8,528.00	7,157.89	0.00	1,370.11	16.07%

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Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
1000284000	531	TELEPHONE	48,000	0.00	0.00	48,000.00	34,341.82	2,792.97	10,865.21	22.64%
1000284000	532	DATA COMMUNICATIONS	29,100	0.00	0.00	29,100.00	6,824.99	15,000.00	7,275.01	25.00%
1000284000	580	TRAVEL & MILEAGE	4,500	0.00	0.00	4,500.00	5,149.03	0.00	(649.03)	(14.42%)
1000284000	610	SUPPLIES	15,000	0.00	9,026.98	24,026.98	24,049.88	0.00	(22.90)	(0.10%)
1000284000	650	SOFTWARE	97,613	0.00	(2,234.42)	95,378.58	95,185.82	0.00	192.76	0.20%
1000284000	734	EQUIPMENT-ADDITIONAL	226,993	1,205.69	(75,765.58)	152,433.11	152,014.57	0.00	418.54	0.27%
1000284000	738	EQUIPMENT-REPLACEMENT	169,000	3,550.00	(506.70)	172,043.30	175,658.81	0.00	(3,615.51)	(2.10%)
1000284000	810	DUES AND FEES	425	0.00	0.00	425.00	340.00	0.00	85.00	20.00%
Total DW TECHNOLOGY SERVICES			**$934,942**	**$9,455.69**	**($73,479.72)**	**$870,918.29**	**$811,426.47**	**$17,792.97**	**$41,698.85**	**4.79%**
Total 00 - DISTRICT-WIDE			**$934,942**	**$9,455.69**	**($73,479.72)**	**$870,918.29**	**$811,426.47**	**$17,792.97**	**$41,698.85**	**4.79%**
PES TECHNOLOGY SERVICES										
1011284000	531	TELEPHONE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011284000	734	EQUIPMENT-ADDITIONAL	0	10,066.00	0.00	10,066.00	10,066.00	0.00	0.00	0.00%
1011284000	738	EQUIPMENT-REPLACEMENT	0	2,494.40	(144.98)	2,349.42	2,245.20	0.00	104.22	4.44%
Total PES TECHNOLOGY SERVICES			**$0**	**$12,560.40**	**($144.98)**	**$12,415.42**	**$12,311.20**	**$0.00**	**$104.22**	**0.84%**
PRESCHOOL TECH SERVICES										
1011284028	531	TELEPHONE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PRESCHOOL TECH SERVICES			**$0**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0.00%**
Total 11 - PELHAM ELEMENTARY SCHOOL			**$0**	**$12,560.40**	**($144.98)**	**$12,415.42**	**$12,311.20**	**$0.00**	**$104.22**	**0.84%**
PMS TECHNOLOGY SERVICES										
1012284000	531	TELEPHONE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012284000	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PMS TECHNOLOGY SERVICES			**$0**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0.00%**
Total 12 - PELHAM MEMORIAL SCHOOL			**$0**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0.00%**
PHS TECHNOLOGY SERVICES										
1033284000	531	TELEPHONE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033284000	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	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										
1090284000	531	TELEPHONE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1090284000	650	SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1090284000	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total SAU TECHNOLOGY SERVICES			**$0**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0.00%**
Total 90 - SAU #28			**$0**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0.00%**
Total 2840 - TECHNOLOGY SERVICES			**$934,942**	**$22,016.09**	**($73,624.70)**	**$883,333.71**	**$823,737.67**	**$17,792.97**	**$41,803.07**	**4.73%**
2900 - BENEFITS & FIXED CHARGES										
DW BENEFITS & FIXED CHARG										
1000290000	110	SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000290000	211	HEALTH INSURANCE	60,000	0.00	0.00	60,000.00	3,208.22	0.00	56,791.78	94.65%
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%

PELHAM SCHOOL DISTRICT FY2017 FINAL BUDGET STATUS REPORT
Account Detail by Function through June 30, 2017

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
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	114.76	0.00	(114.76)	0.00%
1000290000	231	NON-TEACHER RETIREMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000290000	232	TEACHER RETIREMENT	5,000	0.00	0.00	5,000.00	0.00	0.00	5,000.00	100.00%
1000290000	250	UNEMPLOYMENT INSURANCE	58,000	0.00	0.00	58,000.00	31,016.00	0.00	26,984.00	46.52%
1000290000	260	WORKERS COMP INSURANCE	0	0.00	0.00	0.00	6.63	0.00	(6.63)	0.00%
1000290000	274	COURSE REIMBURSEMENT PEA	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000290000	276	COURSE REIMBURS NON-UNION	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000290000	291	TSA MATCH CONTRIBUTION	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000290000	890	MISCELLANEOUS	0	0.00	0.00	0.00	200.00	0.00	(200.00)	0.00%
Total DW BENEFITS & FIXED CHARG			**$123,000**	**$0.00**	**$0.00**	**$123,000.00**	**$34,545.61**	**$0.00**	**$88,454.39**	**71.91%**
Total 00 - DISTRICT-WIDE			**$123,000**	**$0.00**	**$0.00**	**$123,000.00**	**$34,545.61**	**$0.00**	**$88,454.39**	**71.91%**
Total 2900 - BENEFITS & FIXED CHARGES			**$123,000**	**$0.00**	**$0.00**	**$123,000.00**	**$34,545.61**	**$0.00**	**$88,454.39**	**71.91%**
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	105,000	90,000.00	0.00	195,000.00	210,708.82	0.00	(15,708.82)	(8.06%)
Total PMS SITE IMPROVEMENT			**$105,000**	**$90,000.00**	**$0.00**	**$195,000.00**	**$210,708.82**	**$0.00**	**($15,708.82)**	**(8.06%)**
Total 12 - PELHAM MEMORIAL SCHOOL			**$105,000**	**$90,000.00**	**$0.00**	**$195,000.00**	**$210,708.82**	**$0.00**	**($15,708.82)**	**(8.06%)**
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			**$105,000**	**$90,000.00**	**$0.00**	**$195,000.00**	**$210,708.82**	**$0.00**	**($15,708.82)**	**(8.06%)**
4300 - ARCHITECT & ENGR SERVICES										
ARCHITECT & ENGINEERING										
1000430000	330	PROFESSIONAL SERVICES	45,000	0.00	0.00	45,000.00	47,010.48	0.00	(2,010.48)	(4.47%)
1000430000	450	CONSTRUCTION SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total ARCHITECT & ENGINEERING			**$45,000**	**$0.00**	**$0.00**	**$45,000.00**	**$47,010.48**	**$0.00**	**($2,010.48)**	**(4.47%)**
Total 00 - DISTRICT-WIDE			**$45,000**	**$0.00**	**$0.00**	**$45,000.00**	**$47,010.48**	**$0.00**	**($2,010.48)**	**(4.47%)**
Total 4300 - ARCHITECT & ENGR SERVICES			**$45,000**	**$0.00**	**$0.00**	**$45,000.00**	**$47,010.48**	**$0.00**	**($2,010.48)**	**(4.47%)**
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 FY2017 FINAL BUDGET STATUS REPORT
Account Detail by Function through June 30, 2017

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	0.00	0.00	0.00	0.00%
Total PMS BLDG ACQUISITION			**$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%**
SAU BLDG ACQUISITION										
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**	**$217,000.00**	**$0.00**	**$0.00**	**0.00%**
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			**$0**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0.00%**
PES BLDG IMPROVEMENT										
1011460000	433	CONTRACTED REPAIR & MAINT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011460000	450	CONSTRUCTION SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PES BLDG IMPROVEMENT			**$0**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0.00%**
Total 11 - PELHAM ELEMENTARY SCHOOL			**$0**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0.00%**
PHS BLDG IMPROVEMENT										
1033460000	450	CONSTRUCTION SERVICES	0	35,000.00	0.00	35,000.00	35,000.00	0.00	0.00	0.00%
Total PHS BLDG IMPROVEMENT			**$0**	**$35,000.00**	**$0.00**	**$35,000.00**	**$35,000.00**	**$0.00**	**$0.00**	**0.00%**
Total 33 - PELHAM HIGH SCHOOL			**$0**	**$35,000.00**	**$0.00**	**$35,000.00**	**$35,000.00**	**$0.00**	**$0.00**	**0.00%**
SAU BLDG ACQUISITION										
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			**$0**	**$35,000.00**	**$0.00**	**$35,000.00**	**$35,000.00**	**$0.00**	**$0.00**	**0.00%**
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			**$1,040,000**	**$0.00**	**$0.00**	**$1,040,000.00**	**$1,040,000.00**	**$0.00**	**$0.00**	**0.00%**
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%**

PELHAM SCHOOL DISTRICT FY2017 FINAL BUDGET STATUS REPORT
Account Detail by Function through June 30, 2017

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
5120 - DEBT SERVICES - INTEREST										
INTEREST DEBT										
1000512000	830	INTEREST EXPENSE	854,195	0.00	0.00	854,195.00	854,235.00	0.00	(40.00)	0.00%
Total INTEREST DEBT			**$854,195**	**$0.00**	**$0.00**	**$854,195.00**	**$854,235.00**	**$0.00**	**($40.00)**	**0.00%**
Total 00 - DISTRICT-WIDE			**$854,195**	**$0.00**	**$0.00**	**$854,195.00**	**$854,235.00**	**$0.00**	**($40.00)**	**0.00%**
Total 5120 - DEBT SERVICES - INTEREST			**$854,195**	**$0.00**	**$0.00**	**$854,195.00**	**$854,235.00**	**$0.00**	**($40.00)**	**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	0.02	0.00	(0.02)	0.00%
1000522000	232	TEACHER RETIREMENT	0	0.00	0.00	0.00	(0.02)	0.00	0.02	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	930	FUND TRANSFERS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total DISTRICT MONEY			**$0**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0.00%**
Total 00 - DISTRICT-WIDE			**$0**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0.00%**
Total 5220 - SPEC REV FUND TRANSFERS			**$0**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0.00%**
5221 - FOOD SERV FUND TRANSFER										
FOOD SERVICE XFR										
1000522100	930	FUND TRANSFERS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total FOOD SERVICE XFR			**$0**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0.00%**
Total 00 - DISTRICT-WIDE			**$0**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0.00%**
Total 5221 - FOOD SERV FUND TRANSFER			**$0**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0.00%**
5251 - CAPITAL RES FUND TRANSFER										
CAPITAL RESERVE TRANSFER										
1000525100	930	FUND TRANSFERS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total CAPITAL RESERVE TRANSFER			**$0**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0.00%**
Total 00 - DISTRICT-WIDE			**$0**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0.00%**
Total 5251 - CAPITAL RES FUND TRANSFER			**$0**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0.00%**

PELHAM SCHOOL DISTRICT FY2017 FINAL BUDGET STATUS REPORT
Account Detail by Function through June 30, 2017

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
5252 - EXPENDABLE TRUST FUND XFR										
TRANSFER TO EXPENDABLE TR										
1000525200	430	REPAIRS & MAINTENANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000525200	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total TRANSFER TO EXPENDABLE TR			**$0**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0.00%**
Total 00 - DISTRICT-WIDE			**$0**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0.00%**
Total 5252 - EXPENDABLE TRUST FUND XFR			**$0**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0.00%**
5390 - TRANSFER TO OTHR AGENCIES										
TRANSFER TO OTHER AGENCIE										
1000539000	930	FUND TRANSFERS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total TRANSFER TO OTHER AGENCIE			**$0**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0.00%**
Total 00 - DISTRICT-WIDE			**$0**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0.00%**
Total 5390 - TRANSFER TO OTHR AGENCIES			**$0**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0.00%**
Total 10 - GENERAL FUND			**$29,311,171**	**$283,094.64**	**$0.00**	**$29,594,266.13**	**$28,181,758.62**	**$310,292.79**	**$1,102,214.72**	**3.72%**
Summary			**$29,311,171**	**$283,094.64**	**$0.00**	**$29,594,266.13**	**$28,181,758.62**	**$310,292.79**	**$1,102,214.72**	**3.72%**

2017 PSD - FINANCIAL SECTION – DEPARTMENT OF REVENUE REPORT

2017 Tax Rate Calculation

Town of Pelham

School Portion

Net Local School Budget		$28,708,754
Less: Adequate Education Grant		($4,186,079)
State Education Taxes		($3,641,954)
Approved School(s) Tax Effort		$20,880,721

Local School Rate		
Equalized Valuation (with utilities)	$1,715,948,380	$12.17

State Education Taxes

State School Rate		
Divided by Local Assessed Valuation (no utilities)	$1,669,978,880	$2.18

2017 PSD - FINANCIAL SECTION – EMPLOYEE SALARIES

PSD NUTRITION SERVICES

2016-2017

LAST NAME	FIRST NAME	ASSIGNMENT TITLE	LOCATION	FY 2017 BASE EARNINGS	FY 2017 Other Wages	FY 2017 Total Wages
AGOSTINO	DAWN	FOOD SERV ASST	PHS	$6,972.50	$50.00	$7,022.50
CHATEL	CATHY	FOOD SERV ASST	PHS	$7,045.00	$100.00	$7,145.00
CURRAN	STACEY	FOOD SERV ASST	PES	$7,874.46	$109.20	$7,983.66
DONOVAN	JENNIFER	FOOD SERV ASST	PMS	$7,256.63	$387.05	$7,643.68
ERNST	KATHLEEN	FOOD SERV BKKPR	PES	$26,948.22	$374.89	$27,323.11
GERVAIS	KELLEY	FOOD SERV ASST	PMS	$4,629.40	$85.32	$14,714.72
GOUPIL	SHARON	FOOD SERV ASST	PHS	$10,703.21	$148.96	$10,852.17
HICKEY	JANET	FOOD SERV ASST	PES	$10,100.61	$410.31	$10,510.92
HUNT	DIANE	FOOD SERV ASST	PHS	$9,740.15	$282.74	$10,022.89
HUNT	KIM	FOOD SERV LEAD COOK	PHS	$12,160.18	$374.63	$12,534.81
JONES	JODI	FOOD SERV ASST	PES	$12,281.56	$618.10	$12,899.66
JONES	STEPHANIE	FOOD SERV ASST	PMS	$9,300.00	$77.50	$9,377.50
KIERSTEAD	GAIL	FOOD SERV ASST	PHS	$8,424.00	$72.02	$8,496.02
KUBIT	KIMBERLY	FOOD SERV MGR	PHS	$20,671.34	$505.75	$21,177.09
KUBIT	LINDA	FOOD SERV MGR	PES	$20,930.49	$7,228.04	$28,158.53
MAZZARIELLO	ERIN	FOOD SERV ASST	PHS	$7,620.00	$132.50	$7,752.50
RAMBEAU	KELLY	DIR FOOD SERVICE	SAU	$58,170.55	$3,000.00	$61,170.55
SPRACKLIN	LINDA	FOOD SERV ASST	PES	$11,572.29	$64.35	$11,636.64
TAYLOR	LAURA	FOOD SERV MGR	PMS	$21,130.15	$4,053.08	$25,183.23
TRIMM	LEAH	FOOD SERV ASST	PES	$8,070.14	$357.89	$8,428.03
WELCH	KELLY	FOOD SERV DRIVER	DIST	$10,686.70	$378.27	$11,064.97
WOJCIK	DANIELLE	FOOD SERV ASST	PMS	$8,075.85	$183.60	$8,259.45

SAU OFFICE

2016-2017

LAST NAME	FIRST NAME	ASSIGNMENT TITLE	LOCATION	FY 2017 Base Wages	FY 2017 Other Wages	FY 2017 Total Wages
BASTONI	MELINDA	HR ASST-RECEPT	SAU OFFICE	$29,799.33	$1,224.00	$31,023.33
COTE	JOAN	DIRECTOR HR	SAU OFFICE	$66,950.00		$66,950.00
DOUCETTE	JOYCE	LEAD ACCOUNTANT	SAU OFFICE	$57,843.29		$57,843.29
GOODELL	MARY	DIR STUDENT SERV	SAU OFFICE	$96,881.86	$12,990.00	$109,871.86
KOLEHMAINEN	NATASHA	DIR CURRIC INSTR	SAU OFFICE	$87,926.05		$87,926.05
LAVACCHIA	CHRISTINE	PAYROLL COORD	SAU OFFICE	$44,006.25	$5,303.75	$49,310.00
LECAROZ	AMANDA	SUPERINTENDENT	SAU OFFICE	$150,002.58	$5,000.00	$155,002.58
MAHONEY	DEBORAH	BUSINESS ADMIN	SAU OFFICE	$84,460.00		$84,460.00
MESKELL	JENNIFER	ADMIN ASST-SUPERINTENDENT	SAU OFFICE	$37,987.50	$2,883.26	$40,870.76
RODRIGUE	KRISTEN	ADMIN ASST-SPE ED	SAU OFFICE	$24,259.72	$2,002.89	$26,262.61

2017 PSD - FINANCIAL SECTION – EMPLOYEE SALARIES

PELHAM SCHOOL DISTRICT- DISTRICT WIDE
2016-2017

LAST NAME	FIRST NAME	ASSIGNMENT TITLE	LOCATION	FY 2017 Base Wages	FY 2017 Other Wages	FY 2017 Total Wages
BELIVEAU	EILEEN	OCCUPATIONAL THERA	PSD	$50,422.62	$4,976.75	$55,399.37
BIELIK	STEPHANIE	SOCIAL WORKER	PSD	$5,312.31	$-	$5,312.31
BOILARD	KATHRYN	SPEECH LANG PATHOL	PSD	$45,232.16	$2,144.32	$47,376.48
BRADLEY	ASHLEY	SPEECH LANG PATHOL	PSD	$42,940.04	$6,442.17	$49,382.21
CURTIN	CHRISTOPHER	IT SYSTM & NTWK ADMIN	PSD	$30,220.39	$1,947.81	$32,168.20
DOE	HOLLY	DIR TECHNOLOGY	PSD	$74,160.00	$-	$74,160.00
DUKELOW	BRIAN	IT SYSTM & NTWK ADMIN	PSD	$18,599.95	$2,759.37	$21,359.32
FASTNACHT	ALYSSA	OCCUPATIONAL THERA	PSD	$24,202.20	$-	$24,202.20
FERLAND	JENNIFER	OCCUPATIONAL THERA	PSD	$15,172.46	$181.70	$15,354.16
FRIEDMAN	BRIAN	IT TECHNICIAN	PSD	$17,315.88	$4,067.11	$21,382.99
GRAY	HEATHER	SPEECH LANG PATH - PT	PSD	$6,613.00	$-	$6,613.00
JAKUBEC	THERESA	TEACHER - READING SPEC	PSD	$25,352.80	$445.00	$25,797.80
KILABUK	KATHERINE	SCHOOL PSYCHOLOGIST	PSD	$55,079.53	$3,374.70	$58,454.23
LESSARD	KIMBERLY	SCHOOL PSYCHOLOGIST	PSD	$62,221.79	$1,899.15	$64,120.94
LOVETT	BARBARA	SPEECH LANG PATHOLO	PSD	$73,331.34	$5,654.42	$78,985.76
LOWELL	JARED	IT TECHNICIAN	PSD	$17,817.36	$615.88	$18,433.24
MCNALLY	HARRY	SCHOOL PSYCHOLOGIST	PSD	$28,878.85	$6,058.17	$34,937.02
MESKELL	MARK	IT TECHNICIAN	PSD	$12,267.41	$256.03	$12,523.44
MILNER	KRISTINE	OCCUPATIONAL THERA	PSD	$61,259.10	$74.34	$61,333.44
TORTI	DENISE	SPEECH LANG PATHOLO	PSD	$69,742.85	$3,702.07	$73,444.92

2017 PSD - FINANCIAL SECTION – EMPLOYEE SALARIES *(Cont.)*

PELHAM ELEMENTARY SCHOOL
PROFESSIONAL STAFF
2016-2017

LAST NAME	FIRST NAME	ASSIGNMENT TITLE	LOCATION	FY 2017 Base Wages	FY 2017 Other Wages	FY 2017 Total Wages
ADAMAKOS	THOMAS	PRINCIPAL ELEMENTARY	PES	$95,000.94	$-	$95,000.94
ANDREWS	CHERYL	TEACHER -GRADE 1	PES	$45,560.00	$3,155.10	$48,715.10
ANDREWS	ROBIN	TEACHER -GRADE 3	PES	$51,560.00	$722.33	$52,282.33
BARR	MEGAN	INSTRUCTIONAL ASSISTANT	PES	$13,734.36	$164.03	$13,898.39
BASTOS	SANDRA	INSTRUCTIONAL ASSISTANT	PES	$17,248.14	$416.64	$17,664.78
BIANCHI	SUSAN	ADMINISTRATIVE ASST YR RD	PES	$41,756.25	$1,629.75	$43,386.00
BODENRADER	JENNIFER	SCHOOL NURSE	PES	$56,560.00	$922.00	$57,482.00
BOLDUC	ANTHONY	TEACHER -PHYSICAL EDUCATN	PES	$45,560.00	$3,921.40	$49,481.40
BOURQUE	DEBORAH	TEACHER -GRADE 3	PES	$51,960.00	$6,451.76	$58,411.76
BRADSHAW	SADIE	TEACHER -SPECIAL EDUCATIN	PES	$38,060.00	$302.50	$38,362.50
BRUNELLE	JOHN	CUSTODIAN LEAD	PES	$42,492.80	$1,932.44	$44,425.24
BYRNE	ELIZABETH	TEACHER -GRADE 4	PES	$53,960.00	$2,608.56	$56,568.56
CARLETON	KEVIN	CUSTODIAN	PES	$4,929.36	$1,038.43	$5,967.79
CARR	DONNA	TEACHER -GRADE 3	PES	$61,760.00	$28,797.70	$90,557.70
CHASE	KRISTAN	INSTRUCTIONAL ASSISTANT	PES	$17,922.52	$14.59	$17,937.11
CIBULSKI	JOYCE	INSTRUCTIONAL ASSISTANT	PES	$22,275.95	$131.82	$22,407.77
CLOUTIER	CAROL	INSTRUCTIONAL ASSISTANT	PES	$20,134.66	$361.53	$20,496.19
CORLISS	DONNA	MONITOR RECESS	PES	$4,935.58	$1,584.75	$6,520.33
COSTA	BRIANA	TEACHER -GRADE 1	PES	$39,760.00	$5,787.00	$45,547.00
COSTA	CHRISTINE	INSTRUCTIONAL ASSISTANT	PES	$18,584.99	$23.58	$18,608.57
COVART	NICOLE	TEACHER -SPECIAL EDU.	PES	$44,560.00	$4,492.94	$49,052.94
CUMMINGS	REBECCA	TEACHER -GRADE 5	PES	$46,960.00	$797.50	$47,757.50
CUNHA	KRISTEN	SCHOOL NURSE -PT	PES	$23,280.00	$2,606.04	$25,886.04
DAILEY	DONNA	INSTRUCTIONAL ASSISTANT	PES	$22,886.97	$1,645.04	$24,532.01
DAVIS	KRISTEN	TEACHER -GRADE 4	PES	$43,460.00	$2,673.40	$46,133.40
DIRENZO	LAUREN	TEACHER -HEALTH	PES	$43,960.00	$4,429.70	$48,389.70
DUTIL	CARRIE	TEACHER -GRADE 3	PES	$45,960.00	$178.90	$46,138.90
EDWARDS	LORI	INSTRUCTIONAL ASSISTANT	PES	$18,687.10	$425.69	$19,112.79
FERRAGAMO	GINA	MONITOR RECESS	PES	$5,462.71	$60.43	$5,523.14
FISHER	JENNIFER	INSTRUCTIONAL ASSISTANT	PES	$18,584.99	$315.72	$18,900.71
FLAHERTY	TRACI	TEACHER -GUIDANCE CNSLR	PES	$62,960.00	$612.33	$63,572.33
FRANK	PAMELA	INSTRUCTIONAL ASSISTANT	PES	$20,126.15	$41.78	$20,167.93
FRASER	LAURI	INSTRUCTIONAL ASSISTANT	PES	$18,577.13	$1,313.73	$19,890.86
GABRIEL	KATIE	TEACHER -KINDERGARTEN	PES	$39,560.00	$1,155.90	$40,715.90
GALLAGHER	KIERA	TEACHER -GRADE 2	PES	$44,960.00	$4,256.57	$49,216.57
GALVIN	MICHAELA	TEACHER -GRADE 2	PES	$39,560.00	$2,491.70	$42,051.70
GAMBLE	TRACY	TEACHER -LIBRARY MEDIA	PES	$38,560.00	$3,426.70	$41,986.70
GETTY	DEBRA	INSTRUCTIONAL ASSISTANT	PES	$20,134.66	$994.04	$21,128.70
GIBBONS	JENNIFER	TUTOR TITLE I READING	PES	$17,063.52	$194.44	$17,257.96
GLUCK	JESSICA	MONITOR LUNCH	PES	$6,009.99	$6.72	$6,016.71

PELHAM ELEMENTARY SCHOOL
PROFESSIONAL STAFF
2016-2017 *(Cont.)*

LAST NAME	FIRST NAME	ASSIGNMENT TITLE	LOCATION	FY 2017 Base Wages	FY 2017 Other Wages	FY 2017 Total Wages
GODFREY	LEONARD	CUSTODIAN LEAD	PES	$3,624.40	$1,145.25	$4,769.65
GOLDSACK	SARAH	TEACHER -ESOL	PES	$56,960.00	$268.43	$57,228.43
GREENWOOD	DARLENE	TEACHER -GRADE 4	PES	$68,460.00	$2,332.43	$70,792.43
GUIMOND	JUDY	INSTRUCTIONAL ASST	PES	$21,457.80	$1,425.30	$22,883.10
HALL	LAUREN	TEACHER -SPECIAL EDU	PES	$42,960.00	$2,684.35	$45,644.35
HANSEN	VICTORIA	INSTRUCTIONAL ASST	PES	$20,134.66	$1,353.97	$21,488.63
HARDEN	SUSAN	TEACHER -GRADE 4	PES	$56,960.00	$6,105.60	$63,065.60
HARRIS	JOSEPH	TEACHER -GRADE 5	PES	$39,560.00	$5,017.02	$44,577.02
HASKINS	NANCY	INSTRUCTIONAL ASST	PES	$18,584.99	$331.43	$18,916.42
HEBERT	MARYBETH	TEACHER -GRADE 5	PES	$42,460.00	$1,884.35	$44,344.35
HENDERSON	WENDY	TEACHER -GRADE 1	PES	$54,260.00	$4,561.53	$58,821.53
HICKS	NINA	TEACHER -READING SPEC	PES	$45,960.00	$672.16	$46,632.16
HOBBS	BRENDA	INSTRUCTIONAL ASST	PES	$22,039.35	$296.58	$22,335.93
HOFFMAN	BRENDAN	BEHAVIORAL ANALYST	PES	$88,126.00	$5,500.00	$93,626.00
HOULNE	MARGARET	TEACHER -GRADE 2	PES	$58,960.00	$21,310.50	$80,270.50
HURLEY	SANDRA	INSTRUCTIONAL ASST	PES	$15,840.75	$39.08	$15,879.83
HUSSEY	TRACY	TEACHER -SPECIAL EDU	PES	$39,560.00	$3,330.00	$42,890.00
HUTCHINSON	MARILYN	INSTRUCTIONAL ASST	PES	$16,124.35	$594.53	$16,718.88
JOHNSTON	JENNIFER	TUTOR TITLE I READING	PES	$20,091.85	$92.25	$20,184.10
JORDAN	JENNIFER	INSTRUCTIONAL ASST	PES	$13,318.18	$16.93	$13,335.11
KALINOWSKI	EILEEN	TUTOR TITLE I MATH	PES	$19,596.01	$94.71	$19,690.72
KAUFMANN	TRISHA	ASST PRINCIPAL ELEMEN	PES	$73,000.00	$-	$73,000.00
KEARNEY	KIM	TEACHER -READING SPEC	PES	$50,960.00	$3,422.96	$54,382.96
KING	CELINE	INSTRUCTIONAL ASST	PES	$21,932.82	$37.08	$21,969.90
KIRANE	KIMBERLY	TEACHER -GRADE 4	PES	$42,960.00	$4,685.43	$47,645.43
KNIGHT	ELIZABETH	MONITOR RECESS	PES	$6,070.42	$-	$6,070.42
KOBRENSKI	KRISTIN	INSTRUCTIONAL ASST	PES	$19,299.75	$1,085.69	$20,385.44
LABONTE	KELLY	TEACHER -GRADE 1	PES	$44,960.00	$5,005.45	$49,965.45
LAMOUREUX	KELSEY	TEACHER -PRESCHOOL	PES	$39,060.00	$2,296.55	$41,356.55
LAPLANT	LORI	INSTRUCTIONAL ASST	PES	$21,696.22	$36.68	$21,732.90
LARSON	SUZANNE	INSTRUCTIONAL ASST	PES	$7,077.63	$-	$7,077.63
LECUYER	CYNTHIA	CUSTODIAN LEAD	PES	$9,504.00	$228.00	$9,732.00
LEE	JILLIAN	TEACHER -GRADE 1	PES	$43,560.00	$3,371.70	$46,931.70
LETENDRE	CAROLINE	MONITOR LUNCH	PES	$6,378.75	$26.68	$6,405.43
LISTON	KATHRYN	ED TECHNOL. INTEGRATOR	PES	$43,960.00	$3,374.20	$47,334.20
LOMBARDO	KATHLEEN	TEACHER -GRADE 2	PES	$31,715.55	$1,954.61	$33,670.16
LONGDEN	JODI	TEACHER -PRESCHOOL	PES	$49,960.00	$1,285.00	$51,245.00
LYNDE	DIANNE	TUTOR TITLE I READING	PES	$19,757.26	$1,194.03	$20,951.29
MAGUIRE	KATE	TEACHER -GRADE 5	PES	$24,489.59	$55.00	$24,544.59
MAIGATTER	NOREEN	NURSE AIDE	PES	$17,248.14	$43.74	$17,291.88
MANGIAFICO	MICHELLE	TEACHER -GRADE 4	PES	$52,560.00	$2,029.51	$54,589.51

PELHAM ELEMENTARY SCHOOL

PROFESSIONAL STAFF

2016-2017 *(Cont.)*

LAST NAME	FIRST NAME	ASSIGNMENT TITLE	LOCATION	FY 2017 Base Wages	FY 2017 Other Wages	FY 2017 Total Wages
MANSFIELD	PAMELA	TEACHER -GRADE 2	PES	$54,960.00	$6,320.81	$61,280.81
MARTIN	NOAH	CUSTODIAN	PES	$3,212.00	$88.00	$3,300.00
MASIELLO	KELLY	TEACHER -GRADE 1	PES	$51,560.00	$11,161.73	$62,721.73
MAY	PATRICIA	INSTRUCTIONAL ASST	PES	$17,238.14	$29.16	$17,267.30
MCCARTY	VALERIE	INSTRUCTIONAL ASST	PES	$18,584.99	$119.70	$18,704.69
MCDEVITT COTE	STEFENIE	INSTRUCTIONAL ASST	PES	$19,295.83	$1,948.51	$21,244.34
MERRILL	LEE ANN	TEACHER -SPECIAL EDU	PES	$46,960.00	$2,386.70	$49,346.70
MILSOP	SHANNON	TEACHER -KINDERGARTEN	PES	$41,960.00	$385.00	$42,345.00
MOLLOY	SUSAN	TEACHER -GRADE 3	PES	$59,560.00	$4,221.53	$63,781.53
MONTE	SARA	SPECIAL ED LIASON	PES	$47,493.51	$-	$47,493.51
MORAN	NANCY	INSTRUCTIONAL ASST	PES	$21,687.05	$1,324.19	$23,011.24
MURPHY	ELIZABETH	TEACHER -GRADE 3	PES	$54,960.00	$3,674.50	$58,634.50
NOTTEBART	MARY	INSTRUCTIONAL ASST	PES	$18,584.99	$38.61	$18,623.60
OLIVER	LISA	TEACHER -GUID CNSLR	PES	$61,460.00	$1,590.86	$63,050.86
OLSON	JEAN	SECRETARY-SPECIAL ED	PES	$17,803.83	$19.73	$17,823.56
OVERTON	LISA	SECRETARY SCHOOL YR	PES	$21,659.40	$11.34	$21,670.74
PALINGO	LINDA	MONITOR LUNCH	PES	$5,539.94	$24.58	$5,564.52
PALMER WEIGLER	ERIN	TEACHER -MUSIC	PES	$50,960.00	$9,126.78	$60,086.78
PEET	LYNN	INSTRUCTIONAL ASST	PES	$18,584.99	$1,291.43	$19,876.42
PENDERGAST	JENNIFER	TEACHER -KINDERGARTEN	PES	$53,260.00	$2,711.70	$55,971.70
PERRY	BEVERLY	CUSTODIAN	PES	$14,590.63	$2,133.56	$16,724.19
PHILCRANTZ	BETH	TUTOR TITLE I READING	PES	$19,690.86	$104.20	$19,795.06
REEVES	KARA	INSTRUCTIONAL ASST	PES	$4,364.75	$3,965.00	$8,329.75
RHYND	JUSTIN	CUSTODIAN	PES	$11,894.63	$11.00	$11,905.63
ROBERSON	NICOLE	TEACHER -GRADE 5	PES	$46,560.00	$1,213.56	$47,773.56
ROCHEFORD ROSSI	AMY	TEACHER -GRADE 2	PES	$40,560.00	$2,084.38	$42,644.38
ROGERS	LAURA	INSTRUCTIONAL ASST	PES	$22,776.45	$157.59	$22,934.04
SAUER	KELLEY	IA-LIBRARY AIDE	PES	$17,248.14	$36.45	$17,284.59
SCANZANI	LOUISE	INSTRUCTIONAL ASST	PES	$18,584.99	$1,337.78	$19,922.77
SIMMONS	ALEXA	TEACHER -PRESCHOOL	PES	$20,730.00	$1,500.00	$22,230.00
SMART	WAYNE	CUSTODIAN	PES	$31,680.00	$4,853.80	$36,533.80
SORRELL	JENNIFER	INSTRUCTIONAL ASST	PES	$15,132.30	$371.60	$15,503.90
STEVENS	HILARY	INSTRUCTIONAL ASST	PES	$17,251.79	$489.54	$17,741.33
STRUTH	KERRY	TEACHER -GRADE 5	PES	$50,960.00	$2,753.24	$53,713.24
SZUKSTA	STEPHANIE	TEACHER -SPECIAL EDU	PES	$38,560.00	$3,158.88	$41,718.88
TEVEPAUGH	KRISTIN	TUTOR TITLE I READING	PES	$75.88	$1,494.35	$1,570.23
TOMER	CAROL	TEACHER -SPED EVAL	PES	$52,960.00	$4,735.91	$57,695.91
TSELIOS	PETER	TEACHER -ART	PES	$49,260.00	$1,451.90	$50,711.90
VAN AUKEN	BRUCE	CUSTODIAN	PES	$26,460.00	$5,603.25	$32,063.25
VAN VRANKEN	JESSICA	ASST PRINCIPAL ELEMEN	PES	$74,000.00	$1,600.00	$75,600.00
WEIGLER	BRIAN	TEACHER -SPECIAL EDU	PES	$43,960.00	$5,803.29	$49,763.29
WEIGLER	LAURA	SECTY SCHOOL YEAR	PES	$25,786.28	$3,129.83	$28,916.11
ZIDEK	JILL	TEACHER -GRADE 5	PES	$52,560.00	$2,006.70	$54,566.70
ZUBE	PATRICIA	TEACHER -GRADE 1	PES	$55,260.00	$20,128.38	$75,388.38

2017 PSD - FINANCIAL SECTION – EMPLOYEE SALARIES *(Cont.)*

PELHAM MEMORIAL SCHOOL
PROFESSIONAL STAFF
2016-2017

LAST NAME	FIRST NAME	ASSIGNMENT TITLE	LOCATION	FY 2017 Base Wages	FY 2017 Other Wages	FY 2017 Total Wages
BARKER	DIONDRA	INSTRUCTIONAL ASST	PMS	$ 9,155.91	$2,113.19	$11,269.10
BARRIOS	SARAH	INSTRUCTIONAL ASST	PMS	$ 20,919.94	$693.97	$21,613.91
BEAUCHESNE	WILLIAM	TEACHER -PHYSICAL EDU	PMS	$ 44,960.00	$2,391.10	$47,351.10
BELIVEAU	EILEEN	OCCUPATIONAL THRPST	PMS	$ 50,422.62	$4,976.75	$55,399.37
BERKMAN-GIBSON	ELAINE	TEACHER -HEALTH	PMS	$ 56,960.00	$19,991.00	$76,951.00
BLANCHARD	TREVOR	INSTRUCTIONAL ASST	PMS	$ 14,376.82	$34.30	$14,511.12
BOND	MOLLY	TEACHER -7 SCIENCE	PMS	$ 41,960.00	$ 6,755.00	$48,715.00
BOUCHER	AARON	TEACHER -8 SOC STUDIES	PMS	$ 42,460.00	$4,739.06	$47,199.06
BOWEN	ALLISON	ED TECH INTEGRATOR	PMS	$ 44,960.00	$6,730.00	$51,690.00
BRANCO	AMY	TEACHER -GRADE 6	PMS	$ 48,560.00	$6,251.88	$54,811.88
BRYANT	JAMIE	TEACHER -8 SOC STUDIES	PMS	$ 23,980.00	$27.50	$24,007.50
BUSHEY	ROSEMARY	INSTRUCTIONAL ASST	PMS	$ 16,381.26	$295.49	$16,676.75
BUTLER	MARY	ADMIN ASST YR RD	PMS	$ 35,381.25	$1,453.11	$36,834.36
CARIGNAN	KELLY	INSTRUCTIONAL ASST	PMS	$ 20,909.13	$123.40	$21,032.53
CARSON	DEBORAH	TEACHER -SPECIAL EDU	PMS	$ 50,960.00	$2,900.01	$53,860.01
CARTEN	KARENA	TEACHER -8 MATH	PMS	$ 49,560.00	$4,665.00	$54,225.00
CARTIER	KATHLEEN	TEACHER -GUID CNSLR	PMS	$ 71,960.00	$2,305.65	$74,265.65
CASAVANT	DIANE	INSTRUCTIONAL ASST	PMS	$ 21,154.83	$393.89	$21,548.72
CORREA	KEVIN	TEACHER -7 MATH	PMS	$ 53,960.00	$6,330.22	$60,290.22
COTE	RACHEL	INSTRUCTIONAL ASST	PMS	$ 17,904.31	$1,758.43	$19,662.74
COUTU	RANDY	TEACHER -ART	PMS	$ 47,260.00	$5,590.00	$52,850.00
CURFMAN	CHARLES	TUTOR READING	PMS	$ 35,394.15	$2,077.73	$37,471.88
DESMARAIS	DEBRA	INSTRUCTIONAL ASST	PMS	$ 15,861.93	$1,463.84	$17,325.77
DONOHUE	BEATRICE	TEACHER -8 SCIENCE	PMS	$ 41,949.26	$4,757.50	$46,706.76
DURKIN	PAMELA	TEACHER -7 ENGLISH	PMS	$ 59,560.00	$22,195.26	$81,755.26
ERNST	CATHLEEN	INSTRUCTIONAL ASST	PMS	$ 21,146.22	$1,537.17	$22,683.39
GARIEPY	CAROL	TEACHER -7 SOC STUDIES	PMS	$ 53,814.94	$1,202.50	$55,017.44
GAUDREAU	STEVEN	TEACHER -8 SOC STUDIES	PMS	$ 44,560.00	$1,660.00	$46,220.00
GENOTER	KAREN	INSTRUCTIONAL ASST	PMS	$ 16,508.95	$727.56	$17,236.51
GILLIAM	NICOLE	TEACHER -7 SCIENCE	PMS	$ 51,940.00	$4,057.50	$55,997.50
GRIFFIN	ANGELA	INSTRUCTIONAL ASST	PMS	$ 21,154.83	$441.27	$21,596.10
GROVER	JENNIFER	TEACHER -SPECIAL EDU	PMS	$ 45,960.00	$2,381.25	$48,341.25
HAARLANDER	JESSE	ASST PRINCIPAL PMS S	PMS	$ 74,000.00	$3,000.00	$77,000.00
HATZIMANOLIS	CRYSTAL	TEACHER -8 ENGLISH	PMS	$ 38,060.00	$8,071.84	$46,131.84
HATZIMANOLIS	HARALAMBOS	TEACHER -GUID CNSLR	PMS	$ 42,460.00	$775.00	$43,235.00
JEAN	KELLY	INSTRUCTIONAL ASST	PMS	$ 22,530.75	$45.86	$22,576.61
KAVARNOS	JAMES	TUTOR MATH	PMS	$ 36,342.93	$2,380.73	$38,723.66
KIVIKOSKI	JEAN	SECTY SCHOOL YEAR	PMS	$ 26,068.16	$535.74	$26,603.90
KORAVOS	AGLAIA	INSTRUCTIONAL ASST	PMS	$ 5,889.07	$201.46	$6,090.53
KORAVOS	BETH	INSTRUCTIONAL ASST	PMS	$ 18,439.70	$4,685.07	$23,124.77
LACROIX	ARTHUR	CUSTODIAN	PMS	$ 16,632.00	$1,241.63	$17,873.63

PELHAM MEMORIAL SCHOOL
PROFESSIONAL STAFF
2016-2017 *(Cont.)*

LAST NAME	FIRST NAME	ASSIGNMENT TITLE	LOCATION	FY 2017 Base Wages	FY 2017 Other Wages	FY 2017 Total Wages
LAMONTAGNE	PATRICIA	TEACHER -8 ENGLISH	PMS	$49,960.00	$10,558.26	$60,518.26
LANE	MATTHEW	TEACHER -8 SCIENCE	PMS	$40,060.00	$8,347.44	$48,407.44
LEVINE	SUSAN	SCHOOL NURSE	PMS	$64,260.00	$926.25	$65,186.25
LORENTZEN	CHRISTOPHER	CUSTODIAN	PMS	$23,900.00	$2,196.52	$26,096.52
MADDEN	DOROTHY	TEACHER -SPECIAL EDU	PMS	$75,960.00	$5,339.75	$81,299.75
MAGHAKIAN	STACY	PRINCIPAL PMS	PMS	$88,000.00	$-	$88,000.00
MEAD	SUSAN	TEACHER -FOREIGN LANG	PMS	$50,960.00	$735.00	$51,695.00
MOORE	SANDRA	TEACHER -READING SPEC	PMS	$48,960.00	$294.38	$49,254.38
O'CONNOR	KELLY	TEACHER -GRADE 6	PMS	$42,560.00	$8,612.50	$51,172.50
PALMIERI	JAMES	TEACHER -7 MATH	PMS	$52,960.00	$4,202.00	$57,162.00
PELLETIER	JOANNE	TEACHER -GRADE 6	PMS	$56,560.00	$221.88	$56,781.88
PRATT	JASON	TEACHER -MUSIC	PMS	$41,260.00	$6,128.75	$47,388.75
RENAUD NELSON	ANN-MARIE	TEACHER -LIBRARY MEDIA	PMS	$50,960.00	$2,680.00	$53,640.00
SAPIENZA	JOY	TEACHER -8 MATH	PMS	$63,460.00	$5,715.00	$69,175.00
SAUNDERS	ELISA	TEACHER -MUSIC	PMS	$50,960.00	$4,707.75	$55,667.75
SAWYER	MARYANN	INSTRUCTIONAL ASST	PMS	$22,376.27	$636.39	$23,012.66
SCANLON	IRENE	INSTRUCTIONAL ASST	PMS	$19,409.29	$1,802.52	$21,211.81
SCHULTE	NANCY	TEACHER -GRADE 6	PMS	$56,260.00	$20,321.00	$76,581.00
SHANTELER	JUDITH	TEACHER -GRADE 6	PMS	$50,560.00	$2,350.00	$52,910.00
SINCLAIR	LINDSAY	INSTRUCTIONAL ASST	PMS	$9,843.21	$40.90	$9,884.11
STEPHEN	RONALD	CUSTODIAN LEAD	PMS	$31,740.00	$8,475.70	$40,215.70
STEVENS	LISA	TEACHER -SPECIAL EDU	PMS	$51,960.00	$3,476.76	$55,436.76
STILPHEN	PATRICIA	TEACHER -7 ENGLISH	PMS	$48,960.00	$5,402.50	$54,362.50
STOTT-DETWEILER	GAIL	INSTRUCTIONAL ASST	PMS	$1,279.40	$3.65	$1,283.05
TESSIER	KELLY	TEACHER -GRADE 6	PMS	$47,960.00	$2,670.00	$50,630.00
UZDAVINIS	LIANNA	INSTRUCTIONAL ASST	PMS	$16,744.47	$538.47	$17,282.94
VAN LOON	AMY	TEACHER -GRADE 6	PMS	$38,560.00	$4,629.68	$43,189.68
VANTI	LINDA	INSTRUCTIONAL ASST	PMS	$20,951.68	$710.63	$21,662.31

2017 PSD - FINANCIAL SECTION – EMPLOYEE SALARIES *(Cont.)*

PELHAM HIGH SCHOOL
PROFESSIONAL STAFF
2016-2017

LAST NAME	FIRST NAME	ASSIGNMENT TITLE	LOCATION	FY 2017 Base Wages	FY 2017 Other Wages	FY 2017 Total Wages
ALEXANDER	DANIEL	ASST PRINCIPAL PES	PHS	$76,000.00	$3,000.00	$79,000.00
BABAIAN	THOMAS	TEACHER -PHYSICAL EDU	PHS	$57,960.00	$4,190.00	$62,150.00
BAILLY-BURTON	PAULA	TEACHER -HS SOC STUDIES	PHS	$66,960.00	$4,770.00	$71,730.00
BLACK	DONALD	TEACHER -HS SCIENCE	PHS	$61,960.00	$33,589.09	$95,549.09
BOURQUE	AMY	TEACHER -HS ENGLISH	PHS	$49,960.00	$9,503.46	$59,463.46
BOURQUE	KELLIE	INSTRUCTIONAL ASST	PHS	$3,817.48	$25.79	$3,843.27
BRAY	CYNTHIA	INSTRUCTIONAL ASST	PHS	$19,276.19	$519.94	$19,796.13
BRIERE	VENESSA	CUSTODIAN	PHS	$14,512.42	$1,132.80	$15,645.22
BUNOLS	ELINOL	INSTRUCTIONAL ASST	PHS	$15,877.63	$1,780.01	$17,657.64
BYRNE	KATHRENE	TEACHER -HS BUSINESS	PHS	$65,960.00	$5,155.82	$71,115.82
CAIRA	SARA-JEAN	TEACHER -GUIDE CNSLR	PHS	$45,960.00	$1,984.70	$47,944.70
CAMPBELL	BARBARA	SCHOOL NURSE	PHS	$61,760.00	$280.00	$62,040.00
CARUSO	KATHLEEN	TEACHER -HS MATH	PHS	$41,560.00	$9,537.50	$51,097.50
CATAURO	JULIE	TEACHER -HS SOC STUDIES	PHS	$42,960.00	$24.75	$42,984.75
CATE	PHYLLIS	INSTRUCTIONAL ASST	PHS	$22,886.97	$250.00	$23,136.97
CHARBONNEAU	STEPHEN	TEACHER -HS SOC STUDIES	PHS	$41,560.00	$7,019.52	$48,579.52
CHEW	MICHAEL	TEACHER -FOREIGN LANG	PHS	$48,960.00	$4,330.96	$53,290.96
CHURCHILL	KAREN	SECRETARY-BLDG SERV	PHS	$23,585.70	$224.03	$23,809.73
CIAMBELLA	GINA	INSTRUCTIONAL ASST	PHS	$15,907.56	$415.62	$16,323.18
CLARK	RYAN	TEACHER -HS SOC STUDIES	PHS	$45,960.00	$3,132.38	$49,092.38
COSTA	MARYELLEN	INSTRUCTIONAL ASST	PHS	$16,408.12	$2,579.72	$18,987.84
CREELEY	STACY	INSTRUCTIONAL ASST	PHS	$15,919.20	$908.77	$16,827.97
D'AMBROISE	KERRY	TEACHER -SPECIAL EDU	PHS	$43,250.98	$2,379.00	$45,629.98
DAVITT	AMANDA	TEACHER -HS ENGLISH	PHS	$46,960.00	$6,430.12	$53,390.12
DEMPSEY	GARY	PRINCIPAL HIGH SCHOOL	PHS	$101,750.00	-	$101,750.00
DIBENEDETTO	BARBARA	TEACHER -HS MATH	PHS	$39,060.00	$3,165.00	$42,225.00
DORVAL	WENDY	TEACHER -HS BUSINESS	PHS	$62,960.00	$6,085.00	$69,045.00
DOUIDI	CINDY	TEACHER -SPECIAL EDU	PHS	$10,206.88	-	$10,206.88
ENRIGHT	SHARON	INSTRUCTIONAL ASST	PHS	$19,545.45	$472.86	$20,018.31
FOURNIER	MONIQUE	TEACHER -HS FACS	PHS	$28,532.00	$2,333.75	$30,865.75
FOWLER	ANNE	SCHOL TO CAREER COORD	PHS	$62,500.00	$1,500.00	$64,000.00
FOX	LINDA	TEACHER -HS ENGLISH	PHS	$67,966.00	$2,150.00	$70,116.00
FRENCH	COLLEEN	INSTRUCTIONAL ASST	PHS	$16,408.11	$1,663.05	$18,071.16
FRENCH	ELAINE	TEACHER -SPECIAL EDU	PHS	$53,260.00	$9,446.77	$62,706.77
GARCIA	ARLANNA	SECRETARY SCHOOL YEAR	PHS	$25,581.60	$607.77	$26,189.37
GILCREAST	DAVID	TEACHER -HS MATH	PHS	$61,960.00	$15,351.24	$77,311.24
GLOOR	SCOTT	TEACHER -HS BUSINESS	PHS	$41,960.00	$8,916.32	$50,876.32
GOLEC	HENRY	MONITOR HALL/SUB	PHS	$11,714.63	-	$11,714.63
GRIFFIN	PAUL	CUSTODIAN	PHS	$22,660.00	$2,740.98	$25,400.98
GUANCI	TIMOTHY	TEACHER -HS SCIENCE	PHS	$46,960.00	$14,122.82	$ 61,082.82
HARB	MARY	INSTRUCTIONAL ASST	PHS	$13,362.60	$7.30	$13,369.90

2017 PSD - FINANCIAL SECTION – EMPLOYEE SALARIES *(Cont.)*

PELHAM HIGH SCHOOL
PROFESSIONAL STAFF
2016-2017 *(CONT.)*

LAST NAME	FIRST NAME	ASSIGNMENT TITLE	LOCATION	FY 2017 Base Wages	FY 2017 Other Wages	FY 2017 Total Wages
HARMON	RENEE	ASST PRINCIPAL - PHS	PHS	$38,060.00	$4,549.24	$42,609.24
HIGGINS	MALLORY	TEACHER - PHYSICAL EDU	PHS	$39,560.00	$2,180.27	$41,740.27
HOLDEN	JANET	TEACHER - HS SOC STUD	PHS	$62,960.00	$4,430.64	$67,390.64
HOULE	REGINA	TEACHER - HS SCIENCE	PHS	$6,121.38	$156.68	$6,278.06
HUETTE	MELISSA	TEACHER - HS ENGLISH	PHS	$39,008.10	$907.50	$39,915.60
HURLEY	THOMAS	INSTRUCTIONAL ASST	PHS	$17,911.58	$14.58	$17,926.16
ISAAC	NANCY	INSTRUCTIONAL ASST	PHS	$44,560.00	$2,489.85	$47,049.85
IVAS	AMY	CUSTODIAN	PHS	$22,520.10	$2,024.53	$24,544.63
JARVIS	DEBORAH	INSTRUCTIONAL ASST	PHS	$47,460.00	$1,663.43	$49,123.43
JONES	SARAH	TEACHER - HS BUSINESS	PHS	$41,960.00	$11,926.00	$53,886.00
KILGOUR	DANIEL	TEACHER - GUID COUNSLR	PHS	$37,856.16	$1,247.62	$39,103.78
KRESS	TODD	SCHOOL NURSE	PHS	$66,500.00	$2,524.00	$69,024.00
LAGASSE	HEATHER	TEACHER - HS MATH	PHS	$54,960.00	$7,789.67	$62,749.67
LALIBERTE	ALLISON	TEACHER - HS SOC STUD	PHS	$52,960.00	$7,394.80	$60,354.80
LANTHIER	STEPHEN	INSTRUCTIONAL ASST	PHS	$22,761.22	$4,913.00	$27,674.22
LOCKE	CASEY	TEACHER - HS SOC STUD	PHS	$43,560.00	$13,996.96	$57,556.96
LYON	SANDRA	TEACHER - FOREIGN LANG	PHS	$54,260.00	$4,388.44	$58,648.44
MANNERS	CATHERINE	SECRETARY -BLDG SERV	PHS	$9,532.24	$-	$9,532.24
MARTIN	LORRIE	INSTRUCTIONAL ASST	PHS	$22,776.44	$329.09	$23,105.53
MICHAUD	SUZANNE	TEACHER - HS SOC STUD	PHS	$20,575.10	$3,000.00	$23,575.10
MILLER	ALAN	INSTRUCTIONAL ASST	PHS	$74,118.98	$-	$74,118.98
MILLER	CATHLEEN	INSTRUCTIONAL ASST	PHS	$51,960.00	$5,958.31	$57,918.31
MITCHELL	DONALD	TEACHER - SPECIAL EDU	PHS	$5,193.84	$1,162.17	$6,356.01
MONTGOMERY	DANA	TEACHER - HS ENGLISH	PHS	$21,978.00	$2,403.50	$24,381.50
MOORE	ROBERT	PRINCIPAL HIGH SCHOOL	PHS	$57,960.00	$610.00	$58,570.00
MORGAN	RICKARD	TEACHER - HS MATH	PHS	$38,060.00	$3,937.12	$41,997.12
MORSE	MIRANDA	TEACHER - HS BUSINESS	PHS	$16,498.77	$5,991.67	$22,490.44
MORSE	VALERIE	TEACHER - SPECIAL EDU	PHS	$65,960.00	$36,161.41	$102,121.41
MUNDY	JOSEPH	INSTRUCTIONAL ASST	PHS	$43,960.00	$8,958.20	$52,918.20
MURPHY	AMBER	TEACHER - HS FACS	PHS	$38,560.00	$5,923.64	$44,483.64
NELSON	SARAH	SCHOOL TO CAREER CO	PHS	$18,157.28	$823.32	$18,980.60
NESKEY	STEPHEN	TEACHER - HS ENGLISH	PHS	$12,320.00	$313.50	$12,633.50
NEWELL	JAIME	INSTRUCTIONAL ASST	PHS	$41,960.00	$3,349.20	$45,309.20
NIEMASZYK	DAVID	TEACHER -SPECIAL EDU	PHS	$45,960.00	$11,276.70	$57,236.70
NIX	RENEE	SECRETARY SCHOOL YR	PHS	$2,447.62	$-	$2,447.62
NUGENT	MALLORY	TEACHER - HS MATH	PHS	$54,960.00	$6,037.57	$60,997.57
PARENT	JANET	TEACHER - HS BUSINESS	PHS	$41,960.00	$3,612.55	$45,572.55
PERIGNY	REGINA	HALL MONITOR/SUB	PHS	$37,460.00	$4,566.14	$42,026.14
PERIGNY	MELISSA	CUSTODIAN	PHS	$35,557.20	$5,932.39	$41,489.59

2017 PSD - FINANCIAL SECTION – EMPLOYEE SALARIES *(Cont.)*

PELHAM HIGH SCHOOL
PROFESSIONAL STAFF
2016-2017 *(CONT.)*

LAST NAME	FIRST NAME	ASSIGNMENT TITLE	LOCATION	FY 2017 Base Wages	FY 2017 Other Wages	FY 2017 Total Wages
PROVENCHER	THOMAS		PHS	$72,460.00	$2,187.50	$74,647.50
PUTMAN	NANCY	TUTOR MATH	PHS	$35,980.80	$1,708.42	$37,689.22
REGAN	MATTHEW	TEACHER -PHYSICAL EDU	PHS	$44,960.00	$2,024.00	$46,984.00
RING	BRENDEN	CUSTODIAN PART TIME	PHS	$11,280.00	$7,948.54	$19,228.54
ROY	STEPHANIE	TEACHER - HS MATH	PHS	$42,960.00	$5,725.83	$48,685.83
RYALS-JONCAS	SHELLY	INSTRUCTIONAL ASST	PHS	$7,383.16	$20.15	$7,403.31
SAWYER	DEBRA	TEACHER - HS MATH	PHS	$74,960.00	$5,210.02	$80,170.02
SCAER	STEPHEN	TEACHER - SPECIAL EDU	PHS	$60,960.00	$1,927.46	$62,887.46
SCANIO	MEGAN	TEACHER - SPECIAL EDU	PHS	$39,760.00	$4,428.67	$44,188.67
SCHAEFFER	LISA	TEACHER - FOREIGN LANG	PHS	$52,960.00	$275.00	$53,235.00
SCHUSTER	ROBYN	SECRE- MEDIA CTR	PHS	$19,391.40	$-	$19,391.40
SHUMWAY	RYAN	TEACHER - MUSIC	PHS	$19,449.00	$2,440.69	$21,889.69
SOUZA	BRIAN	CUSTODIAN	PHS	$14,872.00	$2,305.25	$17,177.25
SPAULDING	LAURA	TEACHER – GUID CONSLR	PHS	$42,460.00	$3,416.35	$45,876.35
SPOONER	SHARON	TEACHER – GUID CONSLR	PHS	$45,960.00	$2,822.29	$48,782.29
SQUIRES	MONICA	TEACHER - HS SOC STUD	PHS	$43,960.00	$2,343.92	$46,303.92
STONE	KATHLYN	INSTRUCTIANL ASST	PHS	$12,690.45	$1,399.77	$14,090.22
SULLIVAN	KRISTEN	TEACHER - HS ENGLISH	PHS	$45,960.00	$5,648.25	$51,608.25
TARALLO	SARA	TEACHER - GUID COUNSLR	PHS	$47,960.00	$4,946.60	$52,906.60
TOBIN	JEFFREY	TEACHER - HS MATH	PHS	$49,960.00	$10,468.01	$60,428.01
TORRISI	DAVID	TEACHER - HS SOC STUD	PHS	$50,560.00	$357.50	$50,917.50
WAGNER	JEANNA	ED TECH INTEGRATOR	PHS	$57,960.00	$5,517.50	$63,477.50
WALSH	PAMELA	ADMIN ASST YR RD	PHS	$37,481.25	$4,462.50	$41,943.75
WEINER	TREACY	SECRETARY - GUIDANCE	PHS	$30,157.61	$2,052.34	$32,209.95
WILKINS	RAYMOND	MAINTAINER	PHS	$48,880.00	$10,578.58	$59,458.58
ZEMETRES	ELIZABETH	TEACHER -HS SOC STUD	PHS	$54,960.00	$4,022.50	$58,982.50
ZSOFKA	SUSANNE	INSTRUCTIONAL ASST	PHS	$20,887.84	$429.76	$21,317.60

Pelham School Board

School Board Chair:
Thomas Gellar

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Important Events in 2017

- *At the 2017 Annual School Meeting, all Warrant Articles passed*
- *Replaced roof at PES*
- *Continued expansion of the One-to-one Chromebook initiative*
- *Security upgrades made to PES & PMS entrances*
- *Brian Carton stepped down as School Board Chair*
- *Amanda Lacaroz resigned in June of 2017*
- *Dr. Betsey Cox appointed as Interim Superintendent for the 2017-2018 school year*
- *Mr. William Furbush was appointed as Superintendent beginning July 2018*

Two thousand seventeen has been a year of transition for the Pelham School District. And with it, there has been a measure of successes as well as challenges.

The District has seen another year of success on Election Day 2017 with all of its Warrant Articles approved by the voters. In the budget, this enabled the District to replace the deteriorating roof at the Elementary School, to continue its expansion of the one-to-one Chromebook initiative to more grades, and to continue providing its current level of services. The District was able to make the security upgrades to the entrances at the Elementary and Memorial Schools, upgrades recommended by the NH Office of Homeland Security. The Memorial School upgrade included a redesign of the office and nurses station, bringing it into ADA compliance. The District also renovated the field between the Memorial School and entrance to the Elementary School, making it safe for use by the schools, Parks & Rec, and other sports organizations.

Transition arrived on Election Day as the previous Chairman of the Board, Brian Carton, stepped down, and just after Election day when Superintendent Amanda Lecaroz gave notice of resignation effective June 2017. Following an accelerated Superintendent search which unfortunately did not lead to a replacement, the Board appointed Dr. Betsey Cox as interim Superintendent to serve the District for the 2017-18 school year. Under her experienced leadership, the Board had time to do a complete Superintendent search as well as continue to make gains in our delivery of education services to the Community.

A Superintendent Search Committee was formed representing all stakeholders of the Pelham Community and after a months-long process, Mr. William Furbush was appointed as Superintendent starting in July 2018.

Staff recruitment and retention has been recognized as a concern in recent years, and this was very apparent in the summer of 2017 when a sizable number of staff gave notice. There were various reasons given, but financial ones are becoming more prevalent. The District offers competitive salaries for starting teachers, but lags behind its neighboring districts within 5 years, critically so after 10 years of service. It is important to maintain a healthy balance of experienced and new teachers, especially with a large contingent of teachers eligible for retirement.

Communication and community engagement remain a priority of the District. Starting this year, the Board posts its scheduled Meeting packets on the District website. While they have always been available upon request, the public now has access to all the supporting documentation provided to the Board in advance of their meetings. You see what the Board sees when issues are considered.

The annual District Report Card has been published and is available on the District website. This is a compilation of facts, data and objectives of the Pelham School District and Community. It is the second year of publication and part of the Board's communication initiative.

Interim Superintendent Cox also formed two committees this year. The website committee is reviewing the site again and will be recommending improvements so that it becomes a consistent information resource and historical archive. The mathematics committee is reviewing the curriculum and will be making recommendations to improve our delivery of this core subject.

A Facilities Assessment Committee was established by the Board in 2017 to evaluate and identify deficiencies in the Memorial School. They will be presenting their findings in early 2018 and the FY 2019 budget includes funds for an architectural and design study. The facility has not been renovated since its construction in the 1960s.

Education creates opportunities and opens doors that might otherwise be closed. I am proud to serve with my fellow Board members who take the responsibility for educating our youngest residents with great commitment and fidelity to our mission of “Inspiring Success One Mind at a Time.”

Respectfully Yours

Thomas Gellar

Thomas Gellar, Chair

SCHOOL BOARD MEMBERS

THOMAS GELLAR, CHAIR	2016-2019
DEBBIE RYAN, VICE CHAIR	2015-2018
DAVID WILKERSON	2016-2019
MEGAN LARSON	2015-2018
CANDICE REPICI	2017-2020

Pelham Elementary School

Principal:
Thomas Adamokos

61 Marsh Road
Pelham, NH 03076

Phone: (603) 635-8875
Fax: (603) 635-8892

Website:
www.pelhamsd.org

Important Events in 2017

- *Miss DiRenzo continued new Health program with focus on mindfulness, kindess and healthy life choices*
- *Girls on the Run program brought to PES by Miss DiRenzo and Miss Liston*
- *Mr. Bolduc created a YouTube channel for fitness videos*
- *Mr. Bolduc and Mrs. Weigler continue the Drums Alive unit with 4th and 5th graders creating their own routines*
- *PES Chorus held a spring concert with the first-ever Staff Chorus*
- *New Tech Integrator/Enrichment teacher, Kate Liston, helped teachers connect with classrooms around the world with Google Hangouts*

The 2016-17 school year was a busy one for the Unified Arts team. Miss DiRenzo continued our new Health program with a focus on mindfulness, kindness and helping students make good healthy life choices. Miss DiRenzo and Miss Liston helped bring the amazing program, Girls on the Run, to our school. Mrs. Gamble and Miss DiRenzo created a unit for students to create a yoga book for others to use. Mrs. Gamble held the Scholastic Book Fair in February.

Mr. Bolduc created a YouTube channel for some fitness videos and held the annual Jump-rope and Hoops for Heart fund-raiser. Mr. Bolduc and Mrs. Weigler continued their Drums Alive unit and this year students in 4th and 5th grade created their own routines. In April Mr. Tselios and Mrs. Weigler showcased students at Fine Arts Night, with outstanding artwork and musical performances by the 4th and 5th grade band. Mrs. Weigler's 4th and 5th grade band also performed a winter concert and a spring concert. The PES chorus held a spring concert and was joined by the first ever Staff Chorus, who joined them for the final song. Mr. Tselios and Mr. Bolduc used a drone to create a large-scale mosaic project. The UA team welcomed Kate Liston as our Tech Integrator/Enrichment teacher. She helped teachers connect with classrooms around the world with Google Hangouts. She went in many classrooms to help teachers show students robotics, coding, little-bits, and circuits. One of the big projects within the Enrichment classroom, with the help of Mr. Tselios, was our makerspace initiative which included the development of 2 makerspace carts to be rolled out for the 2017-18 school year.

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, Family Bingo Nights, Winterfest, 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 generously provided our school with new Eco-Friendly water fountains 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

Thomas Adamakos, Principal

Pelham Memorial School

Interim Principal:
Jessica L. Van Vranken

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www.pelhamsd.org

Important Events in 2017

- *Jessica L. Van Vraken is appointed Interim Principal*
- *Many new staff added this year*
- *A new main office and entrance to PMS*
- *Along with administrative areas updated, the nurses space was updated with an ADA compliant bathroom and a private office for personal calls and conversations*
- *Different seating available to aid in the personalized learning approach*
- *Began the Social Emotional Learning approach by hiring a specialized teacher, Mr. Thomas Evan. Together with the Director of Student Services, they are creating programming that will be taught by the staff next year*

This year it is a pleasure to write the Principal report for Pelham Memorial School as the interim Principal in Mrs. Maghakian's absence. Mr. Haarlander and I continue to work hard on the initiatives that were set forth at the beginning of the school year promoting personalized learning and building positive culture among the staff and community.

At Pelham Memorial School the current enrollment is 479 students. Class sizes vary from grade to grade, and the projected 6 grade enrollment for 2018-19 is expected to be 486 students. We are privileged to welcome many new classroom teachers this year: Mrs. Koehlaina Coolidge-6th Grade English, Mrs. Allison Miller-6th Grade Social Studies, Mrs. Patricia Ascanio-6th Grade Science, Mrs. Katie Schares-7th Grade English, Mrs. Heidi Bieneke-7th Grade Science, Dr. Taryn Lee-8th Grade Science and Mrs. Deb Thomas-Health. We also welcomed several new special education teachers, Mrs. Katherine Joseph-6th grade case manager, Mrs. Tina LaMacchia-7th grade case manager, Mr. Storm Lavella-Schaudt and Mr. Thomas Evan-Social Emotional Teacher.

This school year we opened our building with a new main office and entrance in the building. Construction concluded at the start of the school year revamping our office space, including a new security entrance vestibule, which keeps the building locked during the day for the safety of our students and staff. This vestibule has handicapped accessible doors to make visiting the school accessible to all. The main office space includes two offices in which the two administrators are located, as well as the administrative assistant and secretary for the building in the outer office. The construction included making a new conference room in which meetings can be held and fits 8-10 people. The nurse's space was updated with an ADA compliant bathroom as well as resting spots for ill students and a private office to make personal calls and conversations.

Pelham Memorial School has established a Facilities Committee, which meets monthly to discuss the needs of the building. This committee is comprised of the Superintendent, School Board Members, community members and staff at PMS. Through this committee it has been established that with our growing band program we need a more suitable space for their rehearsals and practices.

The Pelham School District is working toward having a personalized learning approach through flexible learning spaces, student groupings based on student needs, and student involvement in their own learning goals by looking at their own data on their needs. At Pelham Memorial, we were able to purchase different seating options such as yoga ball seating, rocking chairs, wobble stools, and puzzle tables that are easily movable based on classroom activities. We have also adopted a new schedule in which there is a half-hour time frame allotted for students to promote their own learning called WIN (What I Need). This time let's students get the extra help that they feel they need, get work from being absent, work on group projects that may not be possible at other times, and work on their homework. The new schedule also has a half-hour literacy time in which the teacher uses the universal screening data,

iReady, and other assessments to establish groups based on student need or will provide enrichment activities when appropriate.

We are excited to have started the process of looking at Social Emotional Learning (SEL) through a teacher who specializes in this skill set. This teacher, Mr. Evans, is working with the district SEL team, as well as the Director of Student Services, in creating programming for our school for next year through the state while also establishing an SEL curriculum that will be taught by all staff in the building for next school year.

Our teachers have used some professional development days looking at past data in the area of reading, math, and science and are working on finding the school's strengths and weaknesses. We have worked in grade level teams to find our "WHY" in moving forward, based on what we have learned from the data. Through this analysis the teachers have also created Common Summative Assessments (CSA's) in each content area to be able to monitor student progress prior to state assessments. The goal through this process is to see specific standard strands that need further work and then using the literacy time to promote growth in these areas. This will help our students to be successful on the new state assessment, New Hampshire Statewide Assessment System (NHSAS). Our teachers have been diligently learning about the new system, partaking in the online training on administration, and doing the interim assessments to make the students more comfortable with the testing approach and questions.

In closing, the Pelham Memorial Tigers continue to strive for success with our students and staff within the community. We are proud of our accomplishments and look forward to our continued growth. We greatly appreciate the ongoing support from our school community.

Respectfully Submitted,

Jessica L. Van Vranken

Jessica L. Van Vranken, Interim Principal

Pelham High School

Principal:
Gary Dempsey

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Important Events in 2017:

- *Alternating block schedule began*
- *NEASC accreditation process is ongoing*
- *Two students qualified as semifinalist in the 2018 National Merit Scholarship Program*
- *PHS and local organizations came together with various drives to benefit the Houston Food Bank*

At the start of the 2017-18 school year Pelham High School welcomed 176 freshmen into the school. The class of 2021 received their T-shirt so that they could display their Pelham pride.

The opening went very smoothly, and the students quickly adapted to being back in school with the alternating block schedule. Although some questions and concerns came up, the students have adjusted very well. It is great to have one schedule for the entire school, with the focus being on each and every student taking an active role in developing their own personalized learning plan. The new schedule has given flexibility to the students to select courses in which they are interested.

Competencies continue to be developed and refined by the staff. Using the PLC (Professional Learning Communities) time for staff to address these and other course specific issues have proven invaluable. It has always been my belief that the answers to problems that lie within a school building, just require time for people to come together and figure them out. Teachers are now working on the curriculum, course competencies, common assessments, calibration of assignments, and other course related work.

The NEASC (New England Association of Schools and Colleges) accreditation process is ongoing. In the fall students, staff and parents completed the Endicott Survey as part of the data used to assess the school. Next year, Pelham High School will be completing its self-study as we prepare for our school visit in the fall of 2019.

Pelham students continue to excel in the classroom as well as the other areas. Recently, two students qualified as semifinalists in the 2018 National Merit Scholarship Program. Pelham High School teams continue to perform in the athletic arena. PHS also has many clubs and organizations that achieve positive results for their hard work and dedication.

As many of you have heard, Pelham High School reacted to the recent weather events in a remarkable way. Many local organizations held various drives and then the entire community came together to benefit the Houston Food Bank and one family in particular. It was a healthy and productive way to spread the Pelham Pride and to help those in need.

I am proud to be the Principal of this great institution and of these great students, and to work in a community that values education the way that Pelham does.

Sincerely,

Gary Dempsey
Gary Dempsey, Principal

Pelham Student Services

Director of Student Services:
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Important Events in 2017:

- *Escalating costs produced unanticipated financial deficit in out-of-district placements*
- *Awarded the COIIN Grant to assist in building a Comprehensive School Mental Health System*
- *Realignment of district resources creating 3 social-emotional resource rooms*
- *Developed and implemented transition programming for students serving students ages 16-21 developing vocational skills in PHS and surrounding community*
- *Supplemental funding used to increase District's capacity to provide reading and math instruction for access to general education curriculum*

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 2016-17 school year, Pelham School District provided specialized instruction and related services to over three hundred (309 in October, 2016) students ages three to twenty-one.

Escalating costs during the 2016-17 school year produced another unanticipated financial deficit in the area of Out of District Placements. During the 2016-17 school year, there were 16 special education students placed outside the District. In addition, we provide related and special services to 6 students who were attending public charter schools.

To address our student's needs, we continued with re-visioning of our special education programs for those students who have significant disabilities and also for those students who have a social-emotional disability. In this process, we focus on building our capacity to provide appropriate education programs for all of our students so they can remain in the Pelham School District where they will receive their appropriate education.

During the last school year, the Pelham School District was a COIIN Grant Awardee. The COIIN (Collaborative for Improvement and Innovation Network) utilizes a multi-faceted learning framework to rapidly translate expert knowledge and best practices to practical program change. The goal of the COIIN is to build a Comprehensive School Mental Health System. Pelham was one out of twenty-five schools in the second cohort of the COIIN and worked diligently throughout the year to implement best practices in this area. This work is an ongoing process and aims to develop a multi-tiered system of support that will help the district achieve its vision of inspiring success one mind at a time.

Key changes that have occurred during the 2016-2017 school year included realigning district resources to create three social-emotional resource rooms that opened in September 2017, investigating evidence based social-emotional learning programs to trial at the preschool and kindergarten level to explicitly teach social-emotional skills, expanding upon the Signs of Suicide Program at Pelham High School, and running Challenge Day at Pelham High School.

During the 2016-2017 school year, Pelham High School developed and implemented transition programming for students. Referred to as STEPS (Specialized Transitional Educational Program Services), this program serves students who are ages 16-21 years old and includes developing vocational skills in the Pelham High School and surrounding Pelham community.

Supplemental federal funding was used to boost the District's capacity to effectively serve students with challenging behaviors in specific disabilities. Our staff continues to utilize the strategies designed by our Behavior Specialist to further develop their skills so that students can be educated with their age appropriate peers in the least restrictive environment.

Supplemental funding was 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 Extended Day program. 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 37 students in our typical Preschool Program and 11 students in our typical Kindergarten Extended Day. Our typical peers program has proven to be a positive, worthwhile endeavor this year.

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. There are currently 104 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 serves roughly 20 students during the 2017-2018 school year. In fact, over 35% of the English Language Learners in our program last year attained the basic level of English proficiency to exit them from the ESOL Program. Once students attain a basic level of English proficiency we monitor their progress for 4 years and if needed they can re-enter the program.

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 2016-2017 School Year the district offered workshops to parents on the following topics: Understanding Evaluations Part II, Resilience, and Executive Functioning. Workshops were again presented by district staff, the Parent Information Center, and Dr. Peg Dawson.

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. Two Coffee and Chats were also hosted and topics such as transition 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! The special education teams 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. Our professional and support 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 '15 and FY '16.

Statement of Actual Expenditures for Special Education Programs and Services

EXPENDITURES	2015-2016	2016-2017
Instruction	$5,317,124.53	$5,431,350.00
Related Services	$1,979,369.02	$1,761,579.00
Administration	$210,755.62	$257,746.00
Legal Services	$24,134.45	$47,235.96
Transportation	$385,792.94	$444,887.50
Total Expenditures	*$7,917,176.56*	*$7,942,798.46*

REVENUES	2015-2016	2016-2017
NH Catastrophic Aid	$436,234.31	$570,922.38
IDEA Grant	$407,872.00	$386,521.00
Other Federal Grants	$5,474.00	$1,521.00
COIIN Grant	-	$16,946.00
AWARE State Grant	-	$7,614.00
Medicaid	$194,050.07	$206,611.00
Total Revenues	*$1,043,630.38*	*$1,190,135.38*

Respectfully submitted,

Kimberly Lessard

Kimberly Lessard, PsyD, NCSP
Director of Student Services, SAU 28

Pelham School District Enrollment

Grade	Enrolled 2017-2018	Projected 2018-2019
K	72	62
1	125	99
2	115	107
3	143	114
4	134	139
5	153	129
TOTAL	**742**	**650**
6	167	148
7	164	171
8	148	167
TOTAL	**479**	**486**
9	175	140
10	170	172
11	138	177
12	172	132
TOTAL	**655**	**621**