Town of Pelham, NH
2013 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

Photos Courtesy of Marie Maruca

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	9:00 a.m. – 5:00 p.m. Mon., Wed., Fri. 9:00 a.m. – 8:00 p.m. Tuesday 1:00 p.m. – 8:00 p.m. Thursday 10:00 a.m. – 2:00 p.m. Saturday
Parks & Recreation	635-2721	8:00 a.m. – 4:00 p.m. Monday – Friday
Planning Department	635-7811	8:00 a.m. – 4:00 p.m. Monday – Friday
Police Department	635-2411 Business 911 Emergency	7:00 a.m. – 3:00 p.m. (Records) Monday - Friday
Selectmen and Town Administrator	635-8233	8:00 a.m. – 4:00 p.m. Monday – Friday
Senior Citizens Center	635-3800	8:00 a.m. – 2:00 p.m. Monday - Friday
Town Clerk & Tax Collector	635-2040 635-3480	8:00 a.m. – 4:00 p.m. Mon., Wed., Thurs., Fri. Tues. 8:00 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

2013

Annual Town Report

TOWN OF PELHAM, NEW HAMPSHIRE
INCORPORATED JULY 5, 1746

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2013 ANNUAL TOWN REPORT DEDICATION

Victor Danevich

Annually the Board of Selectmen has the pleasure of dedicating the Town Report to an individual who has served tirelessly and selflessly to make the Town of Pelham a better community in which to live. Therefore it is with great pleasure that the 2013 Pelham Annual Town Report is dedicated to **Victor Danevich**.

Victor has been a resident of Pelham for approximately 15 years. He lives with his lovely wife Dawn and together they have raised their family in Pelham. Victor's youngest son graduated from Pelham High School this past June.

Over the years, Victor has been elected to and served on several Town boards. He began his service to the Town as a Planning Board Alternate before accepting the responsibility of a full time Planning Board member from 2000 to 2002. During his term as a full time member of the Planning Board Victor was chosen as Chairperson.

Victor departed from the Planning Board in 2003 after his election to the Board of Selectmen on which he served from 2003 to 2009. He was Chairperson on the Board of Selectmen during 2005 and 2006. During his tenure on the Board of Selectmen he served as the Selectmen's representative to the Board of Adjustment, Planning Board, Council on Aging, and the Recreation Advisory Board.

The Pelham Senior Center and the Pelham Boy Scouts have also benefited from Victor's energetic sense of volunteerism through the years.

Upon his departure from the Board of Selectmen, Victor took on perhaps his most ambitions volunteer role with the Town as our “Information Technology Director.” In this role Victor has spent innumerable hours assisting the entire Town’s departments with their planning, budgeting, implementation and maintenance of a wide range of technological systems. Some of the systems Victor directs include our public Town internet network, departmental specific software systems, mobile data terminals, telephone systems, hardware installation and maintenance, video recording systems, email system and most importantly our intra department network and server storage.

Victor’s expertise and experience in information technologies has saved the Town thousands of dollars through the years. Our Town’s long term “technology plan” as guided by Victor is the envy of many other municipalities and is the model by which other Towns measure their own technology capabilities.

This Town Report Dedication is a small token of our appreciation for Victor Danevich’s countless hours of hard work towards helping the Town of Pelham become the most efficient and technologically advanced Town it can be. The Pelham Community is grateful for all Victor Danevich has done and with that we owe Victor a heartfelt, “Thank you.”

2013

IN MEMORIAL

TO THOSE WHO IN THEIR LIVES HAVE

SERVED THE TOWN OF PELHAM

EARLE FOX JR

Conservation Commission **1966 - 1968**

Clifton Hayes

Board of Adjustment (Alternate) 1977-1979
Board of Selectmen 1973-1975
Budget Committee (Sel. Rep) 1973
Historic District Committee (Sel. Rep) 1974
Industrial Commission (Sel. Rep) 1973 & 1974
Nashua Regional Planning Commission 1969 – 1972
Street Lighting Committee 1976
Street Lighting Committee (Sel. Rep) 1974

Charles W Hobbs Jr.

Surveyors of Wood & Lumber 1958 – 1975

A GRATEFUL TOWN ACKNOWLEDGES THE TIME AND SERVICES OFTHESE DEDICATED PEOPLE

IN MEMORIAM

Dennis Viger

1950 to 2013

Budget Committee: 1982-2011
Highway Safety Committee: 1989-1991
Municipal Building Committee: 1998-2003

FEDERAL, STATE, COUNTY AND TOWN OFFICIALS	2013
Governor……	Maggie Hassan
Executive Councilor, District 3…….……	Christopher Sununu
U.S. Senators…….……	Kelly Ayotte
	Jeanne Shaheen
State Senator……..	Charles “Chuck” Morse
District 22	
Representative in Congress……	Ann Kuster
County Commissioner……..	Sandra Ziehm
District 2	
Representatives to the General Court……..	
District 37	Lars T. Christiansen
	Patrick L. Culbert
	Robert H. Haefner
	Shawn N. Jasper
	Mary Ann Knowles
	Richard D. LeVasseur
	Russell T. Ober III
	Lynne M. Ober
	Andrew Renzullo
	Charlene F. Takesian
	Jordan G. Ulery
Board of Selectmen……..	Edmund Gleason, Chair ‘15
	William McDevitt, Vice Chair ‘14
	Robert Haverty, ‘16
	Harold V. Lynde, ‘16
	Douglas Viger, ‘14
Town Moderator……	Philip Currier, ‘14
Supervisors of the Check List……..	Laurie Hogan, ‘18
	Brenda Eaves, ‘17
	Kimberly Regan, ‘16
Town Clerk/Tax Collector……	Dorothy Marsden, ‘16
Town Treasurer……..	Charlene Takesian, ‘14
(Acting) Town Administrator……	Joseph A. Roark

FEDERAL, STATE, COUNTY AND TOWN OFFICIALS *(cont.)*	2013
Animal Control Officer……..	Allison Caprigno
Assessing Assistant……..	Susan Snide
Building Inspector……..	Roland Soucy
Cable Television Coordinator……..	James Greenwood
Cemetery Superintendent……..	David Slater
Emergency Management Director……..	James Midgley
Code & Zoning Enforcement Officer……..	Gerry Reppucci
Director of Senior Facility & Elderly Affairs……	Sara Landry
Electrical Inspector……..	Timothy Zelonis
Executive Secretary……..	Marie E. Maruca
Finance Director……..	Cynthia Kelley
Fire Chief……..	James Midgley
Health Officer……..	Dr. Srilatha Kodali
Deputy Health Officer……..	Paul Zarnowski
Highway Agent……..	Donald Foss, Sr.
Human Services Agent……..	Dawn Holdsworth
Library Director……..	Corinne Chronopolous
Planning Director……..	Jeff Gowan
Police Chief……..	Joseph Roark
Plumbing Inspector……..	Walter Kosik
Recreation Director……..	Brian Johnson
Transfer Station – Recycling Center Director……	Stanley Walczak

TOWN COMMITTEES & BOARDS	2013
Board of Adjustment……	David Hennessey, Chair '15
	Svetlana Paliy, Vice Chair '16
	Chris LaFrance, Secretary '14
	Bill Kearney. '15
	Peter McNamara, '16
	Kevin O'Sullivan, (Alt)'14
	Lance Ouellette, (Alt.) '16
	Pauline Guay, (Alt.)'16
	Darlene Culbert, (Alt.) '16
	Charity Landry, Recording Secretary
Budget Committee……	Daniel Guimond, Chair '14
	David Cate, Vice Chair '15
	David Cronin, '15
	Ken Dunne, '16
	Everett Gibbons, '16
	Daryle Hillsgrove, '14
	Leo Rush, '16
	Robert Sherman, '14
	Gregory Smith, '15
	Megan Larsen, School Board Rep.
	Douglas Viger, Selectmen's Rep. Edmund Gleason, (*alt. Selectmen's Rep.)*
	Charity Landry, Recording Secretary
Cemetery Trustees……	David Provencal, Chair, '15
	Walter Kosik, Vice Chair, '16
	Nathan Boutwell, '15
	Timothy Zelonis, '14
	Donna Smith, Secretary '14
	David Slater, Sexton
Conservation Commission……	Paul Gagnon, Chair, '15
	Paul Dadak, '14
	Karen MacKay, '15 Member/Recording Secretary
	Lisa Loosigian, '14

Council on Aging *(one year)*.....	Sherry Spencer, Chair
	Joanne Cornell, Vice Chair
	Gayle Plouffe, Treasurer
	Cathy Somma, Secretary
	Priscilla Pike-Church, Assistant Secretary
	Members:
	Shirley Janocha
	Karen Fyten
	Rosemary Shawver
	Ex-Officio Members
	Sara Landry, Director/Advisor
	Edmund Gleason, Selectmen's Rep.
	Linda Hutchinson, Bookkeeper
Forestry Committee.....	Deborah Waters, Chair, '16
	Paul Gagnon, '16
	Robert Lamoureux, '15
	Christine McCarron, ;15
	Gayle Plouffe, '14
	Harold V. Lynde, Selectmen's Rep
Library Trustees.....	Carolyn Thompson, Chair '15
	Lori Adams, Vice Chair '16
	Ann Susan Snide, Treasurer, '14
	Angela Hinkle, Secretary '14
	Robert Thomas Atwood, Liaison to FLIP, '16
Planning Board.....	Peter McNamara, Chair, '16
	Roger Montbleau, Vice Chair, '15
	Paul Dadak, Secretary, '14
	Patrick Culbert, '16
	Jason Croteau, '14
	Timothy Doherty, '15
	Mike Sherman, Alternate '14
	Joseph Passamonte, Alernate'15
	Robert Haverty, Selectmen's Rep.
	Jeff Gowan, Planning Director
	Charity Landry, Recording Secretary
Trustees of the Trust Funds.....	Mary Gleason, Chair, '15
	John Kachmore, Bookkeeper, '14
	Cindy Ronning, Secretary, '16

Pelham Board of Selectmen

Edmund Gleason, Chair
William McDevitt, Vice Chair
6 Village Green
Pelham, NH 03076

Phone # 603-635-8233
Fax # 603-635-8274
www.pelhamweb.com
email: selectmen@pelhamweb.com

Edmund Gleason, Chair, '15

William McDevitt , Vice Chair, ' 14

Robert Haverty, '16

Harold Lynde, '16

Douglas Viger, '14

Important Events in 2013

- State of New Hampshire's construction finished the first of the 2 roundabouts planned for the center of town.

- June 22nd saw the new Fire Station officially opened with a formal ceremony with State, County, Local officials as well as many residents.

- BOS fullilled it commitment to taxpayers with a reduction in the 2013 Town portion of the property taxes by $1.01 despite county and contractual increases. With the School portion, the taxpayers saw a total decrease of $1.53 *in the property tax rate for 2013.*

- The Gionet Memorial Bridge Dedication Ceremony was held on June 2nd to commemorate Daniel R. Gionet, Pelham's son and local hero.

The Board of Selectmen would like to thank the voters of Pelham for their patience and continued support in 2013 as the Town experienced construction inconvenience associated with the new roundabouts. More importantly the Board would like to express its gratitude for the significant progress that has been made because of voter support of the initiatives presented, and their participation in events which occurred in 2013 which should be regarded as matters of civic pride for our Town.

As for the patience, the first of the planned two roundabouts at the Municipal Complex was opened and is running with the second one at the junction of Nashua, Marsh, Windham Roads and Main Street slated for completion in spring 2014. Although there has been no expenditure of Town funds under the roundabout project, Town officials have been actively participating in all aspects of the process to insure Town objectives are met and town interests served. Once completed, it is expected these roundabouts will complement each other, mitigate the traffic flow and associated tie-ups, increase vehicular and pedestrian safety and reform the Town center to an aesthetically pleasing area the townspeople can be proud of. The traffic calming design along with sidewalks and pedestrian crossing islands will provide a user safe environment generally, but especially during town celebrations and other scheduled gatherings in that area, such as Old Home Day, Memorial Day and the Holidays.

(Photo courtesy of Fire Department)

With voter support, 2013 was a year of accomplishment and civic pride in that on June 22, the new Fire Station was officially opened with a formal ceremony and open house attended by Governor Hassan and other state county and local dignitaries. The station is now fully operational and has been generally recognized, as not only a model for emergency facility functionality, but also cost effectiveness. The Station is expected to satisfy the Town's needs for thirty to forty years or more and will result in continued cost savings to the taxpayers because of its energy, maintenance and services efficiencies.

With the Fire Station and establishment of the 2013 tax rate, the Board fulfilled its commitment to the taxpayers that the fire station 2012 tax impact would be a one year only charge. The Board was able to reduce the Town portion of the 2013 tax burden by $1.01. Overall, the total 2013 tax rate was reduced by $1.53 from $24.40 to $22.87 despite a 4.3% increase in the County budget and a 2.4% contractually driven increase in the default budget, under which Retirement went up $100,187 and Insurance increased $271,166, both of which are out of the control of town officials.

The year also involved civic pride, tempered with a sense of sorrow over the loss of one of our younger citizens in service to his country when our Town gathered on June 2nd for a commemoration dedicating the Main Street bridge to the memory of Sgt. Daniel R. Gionet, of Pelham, who was tragically killed by an improvised explosive device during combat operations in Iraq on June 4, 2006. The commemoration of the bridge now establishes a fitting monument to his sacrifice so that future generations may be aware of his contribution and realize he among other heroes have earned the right to be eternally remembered.

Sincerely,

Ed Gleason

Chairman
Pelham Board of Selectmen

NOTICE

If you own real estate lots that were involuntarily merged by municipal action, you may be able to have those lots restored to their pre-merger status.

Your property may qualify if two or more lots were merged for zoning, assessing, or taxation purposes and the merger occurred:

- During your ownership, without your consent; or
- Prior to your ownership, if no previous owner consented to the merger.

To restore your property to pre-merger status, you must:

- Make a request to the local governing body
- No later than December 31, 2016.
-

Once restored:

- Your properties will once again become separate lots; however, they must still conform to applicable land use ordinances. Restoration does not cure non-conformity.

This notice must be:

- *Posted continuously in a public place from January 1, 2012 until December 31, 2016, and*
- *Published in the 2011 through 2015 Annual Report.*

Read the full statute at RSA 674:39-aa Restoration of Involuntarily Merged Lots.

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
www.pelhamweb.com/townclerk

Business Hours:

8AM to 4PM
Monday, Wednesday, Thursday & Friday
8AM to 7PM
Tuesday

Services Offered:

- *Boat Registrations*
- *Dog Licenses*
- *Hunting & Fishing Licenses*
- *Marriage Licenses*
- *Notary Public*
- *Voting Registration*

2013 Highlights

- *"One Check" for motor vehicle registrations*
- *Oct. 1st, EB2Gov program began for online services*

Important Dates:

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

I am pleased to present the Annual Report for 2013 for the Town Clerk/Tax Collector's Office. This department is responsible for the collection of property taxes, motor vehicle registrations, vital (birth/marriage/death/divorce) records administration, dog licensing, voter registration, as well as conducting Town and State elections as governed by the laws of the State of New Hampshire.

The success of the Town Clerk/Tax Collector Department is directly attributed to the three outstanding clerks that provide service to our residents each day; Deputy Linda Newcomb, Kelly Salois and Regina Malloy. I wish to thank these employees for their hard work and dedication to serving the public which helps to make our department a success. It is a great team effort and I am extremely proud to work with them. I would also like to express my sincere thanks and appreciation to my Deputy, Linda Newcomb for her dependability, enthusiasm and accuracy in her work.

Fiscal Year 2013 brought an exciting change of services to our department. Effective January 2, 2013 we made the transition to accept a one check payment for motor vehicle registrations from the customer made payable to the Town of Pelham for Town and State fees combined. This helps in keeping the lines at bay and is convenient for not only our residents but it helps out our balancing at the end of the day.

Effective October 1, 2013 we implemented our EB2Gov program which is an online service for renewal of motor vehicles, dog licensing renewals, vital records applications and payment of property taxes as well. The payment for these is by credit card, debit card or ACH. This program has been very well received by our residents. This service can be accessed by a link on our Town web page, www.pelhamweb.com/townclerk.

We are still doing our mail-in registration renewals and that is going great. We receive approximately 30 registration renewals by mail each week.

All year long we have been collecting e-mail addresses from residents for dog licensing. We will be using these to send out renewal reminders to reduce paper and postage.

I would like to thank the Board of Selectmen, the Town Administrator and 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

2014 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 www.pelhamweb.com/townclerk

$6.50 SPAYED OR NEUTERED
$9.00 IF UNALTERED
$2.00 FOR SENIOR 1st DOG
ENCLOSE A STAMPED SELF-ADDRESSED ENVELOPE IF REGISTERING BY MAIL.
Office hours Mon, Wed, Thurs, Fri 8:00AM - 4:00PM
Tue. 8:00AM – 7:00PM

- Official Ballot – Annual Town Meeting, March 12, 2013 –

OFFICIAL BALLOT
ANNUAL TOWN MEETING
TOWN OF PELHAM, NEW HAMPSHIRE
March 12, 2013

Dorothy A. Marsden
DOROTHY A. MARSDEN, 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:**

HAROLD "HAL" LYNDE	1465	⬭
ROBERT HAVERTY	1571	⬭
WRITE-IN		⬭
WRITE-IN		⬭

Town Clerk/Tax Collector
THREE YEARS Vote for not more than **ONE:**

DOROTHY MARSDEN	1905	⬭
WRITE-IN		⬭

For Budget Committee
THREE YEARS Vote for not more than **THREE:**

KENNETH DUNNE	1372	⬭
EVERETT GIBBONS	1385	⬭
LEO RUSH	1431	⬭
WRITE-IN		⬭
WRITE-IN		⬭
WRITE-IN		⬭

For Cemetery Trustee
THREE YEARS Vote for not more than **ONE:**

WALTER J. KOSIK, SR.	1350	⬭
RICHARD W. JENSEN	509	⬭
WRITE-IN		⬭

For Library Trustees
THREE YEARS Vote for not more than **TWO:**

ROBERT THOMAS ATWOOD	1465	⬭
LORI ADAMS	1542	⬭
WRITE-IN		⬭
WRITE-IN		⬭

For Library Trustee
ONE YEARS Vote for not more than **ONE:**

ANGELA HINKLE	1669	⬭
WRITE-IN		⬭

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

CINDY RONNING	1583	⬭
WRITE-IN		⬭

For Planning Board
THREE YEARS Vote for not more than **TWO:**

PETER J. McNAMARA	1540	⬭
PATRICK L. CULBERT	1461	⬭
WRITE-IN		⬭
WRITE-IN		⬭

OFFICIAL BALLOT TOWN WARRANT QUESTIONS

ARTICLE 2:
Shall the Town of Pelham raise and appropriate the sum of $895,000 (gross budget) for the renovation of six classrooms located at the Municipal Complex into office space suitable for use by the Pelham School Administrative Unit (SAU) and to authorize the issuance of not more than $895,000 in bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33) and to authorize the Selectmen to issue and negotiate the terms of a five (5) year bond or note and determine the interest rate thereon and furthermore to raise and appropriate the sum of $99,700 for the first year's payment? Costs of this bond will be completely offset by rent received from the School administrative Unit (SAU).

(Recommended by Selectmen) (Recommended by Budget Committee) 3/5 Majority Vote Required	**YES**	942	⬭
	NO		⬭
		1429	

ARTICLE 3:
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 $13,093,475? Should this article be defeated, the default budget shall be $12,848,999 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 Budget Committee) ($13,095,300 approved by Selectmen) (Majority Vote Required)	**YES**	941	⬭
	NO		⬭
		1442	

ARTICLE 4:
Shall the Town vote to raise and appropriate the sum of $62,813.00 for the purpose of hiring and equipping a Communications Center Supervisor? The amount raised covers costs from April through December 2013 after which the position, if approved, will be funded through the Police Department operating budget. The cost breakdown includes $61,823.00 for salary and benefits and $990.00 to equip.

(Recommended by Selectmen) (Recommended by Budget Committee)	**YES**	615	⬭
	NO		⬭
		1764	

ARTICLE 5:
Shall the Town vote to raise and appropriate the sum of $30,000 to establish a Capital Reserve fund for Cistern Repair and designate the Selectmen as agents to expend? Cisterns are underground water tanks owned by the Town used for the purpose of fire suppression.

(Recommended by Selectmen) (Recommended by Budget Committee)	**YES**	1268	⬭
	NO		⬭
		1113	

TURN OVER TO

- Official Ballot – Annual Town Meeting, March 12, 2013 *(cont.)* -

ARTICLE 6:
Shall the Town vote to raise and appropriate the sum of $175,000 for the purpose of preliminary engineering and cost estimates for the Willow Street Bridge, said sum to come from the Tallant Road/Willow Street Bridge Capital Reserve Fund? There is approximately $250,000 in this fund. No Tax Impact.
(Recommended by Selectmen) (Recommended by Budget Committee) YES 1477 ○ NO ○
895

ARTICLE 7:
Shall the Town vote to raise and appropriate the sum of $266,189 for repair, maintenance and upgrading of Town roads, to be offset by the State Grant for highway maintenance? This is a Special Warrant Article.
(No Tax Impact) (Recommended by Selectmen) (Recommended by Budget Committee) YES 1621 ○ NO ○
550

ARTICLE 8:
Shall the Town vote to authorize the Selectmen to enter into a 3 year lease-purchase agreement for $15,489 for the purpose of obtaining a new Ford Focus to replace the current Planning Department Code Compliance vehicle and to further raise and appropriate the sum of $5,329 for the first year's payment for that purpose? This Article has an escape/non-appropriation clause. The current Code Compliance vehicle, a former police cruiser, gets poor gas mileage and has over 157,000 miles on the odometer with anticipated significant ongoing repair expense.
(Recommended by Selectmen) (Recommended by Budget Committee) YES 907 ○ NO ○
1457

ARTICLE 9:
Shall the Town vote to increase the annual contribution to the Ambulance Fund from $25,000 to $60,000 to be funded from ambulance service fees collected in each calendar year? This fund was established in 2005 pursuant to RSA 31:95-h. These funds are held by the Treasurer and may only be expended for the replacement or major refurbishment of an ambulance.
(Recommended by Selectmen) (Recommended by Budget Committee) YES 1122 ○ NO ○
1251

ARTICLE 10:
Shall the Town vote to raise and appropriate the sum of $75,000 to establish a Capital Reserve Fund to erect a highway garage?
(Recommended by Selectmen) (Recommended by Budget Committee) YES 850 ○ NO ○
1514

ARTICLE 11:
Shall the Town vote to raise and appropriate the sum of $25,000 from the Forest Maintenance Fund for the purpose of forest management, stewardship (signage, trail building and maps, parking, etc.) security, public education and other costs associated with the maintenance and care of Town Forest land? All expenditures are approved by the Board of Selectmen. 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 Selectmen) (Recommended by Budget Committee) YES 1422 ○ NO ○
946

ARTICLE 12:
Shall the Town vote to authorize the Board of Selectmen to sell, by sealed bid, two separate lots of land: one located at 50 Jericho Road (map 42, lot 10-211, +/- .5 acres) and one located at 8 Little Island Park (map 24, lot 11-380, +/- .11 acres)?
(Recommended by Selectmen) YES 1660 ○ NO ○
686

ARTICLE 13: To see if the Town will vote to approve the following resolution: Resolved: The citizens of Pelham, New Hampshire who qualify pursuant to RSA 72:37-b as Disabled and meet the following criteria: The property owner's income does not exceed $42,500 (single) or $85,000 (married) and their net assets do not exceed $100,000, shall be allowed a reduction of $25,000 in assessed value for the residence owned by the disabled individual. This resolution will have no effect on current tax exemptions that are already in place. If passed, this Article will take effect on 1 April 2013. Our sister town of Salem, New Hampshire has a similar law already in place.
(Submitted by Petition) YES 1070 ○ NO ○
1272

Respectfully Submitted,
Dorothy A. Marsden
Town Clerk

Town of Pelham

The State of New Hampshire

2013 Town Deliberative Session Minutes

TOWN OF PELHAM
DELIBERATIVE SESSION
SHERBURNE HALL
PELHAM MUNICIPAL BUILDING
FEBRUARY 5, 2013

The Moderator, Philip Currier, opened the Deliberative Session of the 2013 Town Meeting at 7:00 p.m. at the Sherburne Hall in the Pelham Municipal Building on Tuesday, February 5, 2013. He explained that this session shall consist of explanation, discussion and debate of warrant articles numbered 2 through 13. 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. The official ballot voting will take place at Pelham High School on Tuesday, March 12, 2013 between the hours of 7:00 a.m. and 8:00 p.m. to choose all necessary Town Officials for the ensuing year and to vote on all warrant articles numbered 2 through 13.

Mr. Currier called the 2012 Town Meeting to order. He then asked Andy Ducharme to lead in the Pledge of Allegiance. He then introduced the Town Administrator, Tom Gaydos; the Selectmen, Chairman William McDevitt, Vice Chairman Edmund Gleason, Douglas Viger, Robert Haverty and Hal Lynde; Assistant Town Moderator, Jim Hogan; Town Clerk, Dorothy Marsden; Deputy Town Clerk, Linda Newcomb; Budget Committee, Chairman Lawrence Hall and Vice Chairman Daniel Guimond; Finance Director, Cindy Kelley and Town Counsel, John Ratigan.

All registered voters were checked in with the Supervisors of the Checklist and given a voter registration card for hand count voting. All non-voters were asked to sit in the front row. Mr. Currier 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 don't vote on any of those warrant articles, whether amended or not, until March 12th. Secondly, every article that is in the warrant will be on the ballot on March 12th. You cannot make a motion to remove an article from the warrant. 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 said that if you wish to speak, you are to come forward and announce your name and address. There would be a limit of three minutes and the persons wishing to speak a second time would need to wait until all first time speakers had spoken.

ARTICLE 2: Shall the Town of Pelham raise and appropriate the sum of $895,000 (gross budget) for the renovation of six classrooms located at the Municipal Complex into office space suitable for use by the Pelham School Administrative Unit (SAU) and to authorize the issuance of not more than $895,000 in bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33) and to authorize the Selectmen to issue and negotiate the terms of such bonds or notes and determine the interest rate thereon and furthermore to raise and appropriate the sum of $99,700 for the first year's payment? Costs of this bond will be completely offset by rent received from the School administrative Unit (SAU). (Recommended by Selectmen) (Recommended by Budget Committee) 3/5 Majority Vote Required Selectman William McDevitt stated that some time ago members of the School Board and the SAU approached the Board of Selectmen about looking at what space was available in the Town Hall. There were six classrooms left untouched after the renovation of the Town offices. They asked to look and see if that space would be suitable for their needs. The Selectmen approached this as being a landlord for the School district. He said that you tell us what you want and we will bring in our expert and all work together (School Board and Board of Selectmen) to come up with a cost of doing this. The Board of Selectmen then expressed that they wanted to sponsor this warrant article because the space belongs to the municipality and will continue to belong to the municipality. He said that what we have tonight is the article to raise the money to renovate that space. Resident Paul McDonough of Mammoth Road asked what impact this item would have on the taxes. Town Administrator, Tom Gaydos said that if this is successful, we will only be charging the cost of the note which would be rent to the Town. Every year whatever we are charged, they would pay that amount. He stated there would be no increase on the town side should the item pass, though those changes would be reflected in the school budget. Selectmen Ed Gleason made a clarification that we anticipate taking out a five year bond and over the five years the amount of money will be approximately .38 cents the first year and will go down in subsequent years; but to say there is no tax impact is not true. As pointed out by Selectmen Hal Lynde and School Board Member Andy Ducharme, the school district must pay for a space for the SAU, whether or not the warrant article passes. There is already money set aside in the school budget for rent. Larry Hall, Chairman of the Budget Committee, confirmed this, saying that there is words terms of and striking the words such bonds or notes. The amendment was adopted. I direct the Clerk to place Article 2, as amended, on the official ballot to be voted on at the second session of this meeting on March 12, 2013.

Article 3: 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 $13,093,475? Should this article be defeated, the default budget shall be $12,848,999 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 Budget Committee) ($13,095,300 approved by Selectmen) (Majority Vote Required) Chairman of the Budget Committee, Larry Hall began by thanking the Board of Selectmen, Mr. Gaydos and Ms. Kelley for their cooperation in preparing and reviewing the town budget and he commended the members of the Budget Committee for their work on this budget. He explained that the Budget Committee began their year with three new members, a joint meeting with members of the Selectmen and School Board and re-establishment of the CIP Committee in addition to their annual site walk. He also went on to say that the budget presented to the Budget Committee was $12,797,452. He went on to explain that the Budget Committee decreased the Fire budget by $252.00 and increased the Human Services budget by $2,860.00, a decrease in the Planning Department of $1,499.00 for engineering and consulting fees and a reduction of $2,805.00 in the line item maintenance for the Code Enforcement vehicle. They also reduced the Town Celebration budget by $128.00. He then explained that going into reconsideration, the budget was $12,795,630; the Budget Committee then changed three budget items; insurance line was increased by $271,166; the legal line item was increased by $25,000.00 and finally an increase of $1,680.00 for Town Buildings for propane cost which brings us to the number $13,093,475.00 which we have on the floor at this time. I direct the Clerk to place Article 3 on the official ballot to be voted on at the second session of this meeting on March 12, 2013.

Department	Selectmen 2013 final Dept. approved	Budget Committee 2013 final Dept. approved
Assessing	150,650	150,650
Budget Committee	4,082	4,082
Cable	96,460	96,460
Cemetery	143,114	143,114
Conservation Committee	3,747	3,747
Debt Service - Interest	145,503	145,503
Debt Service - Principal	437,366	437,366
Elections	9,846	9,846
Emergency Management	8,809	8,809
Fire	1,944,026	1,943,774
Health Officer	43,766	43,766
Health Services	51,175	51,175
Highway	1,358,065	1,358,065
Human Services	86,480	89,340
Insurance	2,108,261	2,108,261
Legal	110,000	110,000
Library	235,947	235,947
Parks and Recreation	185,050	185,050
Planning Department	303,398	299,093
Police	2,472,522	2,472,522
Retirement	1,249,300	1,249,300
Selectmen	481,742	481,742
Seniors	99,734	99,734
Town Buildings	570,422	570,422
Town Celebrations	9,830	9,702
Town Clerk	213,335	213,335
Transfer Station	564,269	564,269
Treasurer	8,331	8,331
Trust Funds	70	70
TOTAL	13,095,300	13,093,475

A motion was made and seconded to Restrict Reconsideration on Articles 2 and 3.

ARTICLE 4: Shall the Town vote to raise and appropriate the sum of $62, 813.00 for the purpose of hiring and equipping a Communications Center Supervisor? The amount raised covers costs from April through December 2013 after which the position, if approved, will be funded through the Police Department operating budget. The cost breakdown includes $61,823.00 for salary and benefits and $990.00 to equip. (Recommended by Selectmen) (Recommended by Budget Committee) Police Chief Joe Roark spoke on the article and explained that the emergency dispatch currently handles all calls, including Police, Fire and 911. He also went on to say that there is currently only one person handling everything. The supervisor would complete administrative duties and fill in when the dispatcher is unavailable. He also stated that currently police officers handle absences, which can lead to overtime. Chief Roark answered a question about the salary and he explained that it would be a 40 hour week, salaried position and the salary would be about $60,000 to $61,000 annually, with benefits costing an additional $20,000. I direct the Clerk to place Article 4 on the official ballot to be voted on at the second session of this meeting on March 12, 2013.

ARTICLE 5: Shall the Town vote to raise and appropriate the sum of $30,000 to establish a Capital Reserve fund for Cistern Repair and designate the Selectmen as agents to expend? Cisterns are underground water tanks owned by the Town used for the purpose of fire suppression. (Recommended by Selectmen) (Recommended by Budget Committee) Fire Chief Jim Midgley explained that a cistern is a concrete underground water tank. They have three different sizes in Town that range from 5 to 10 to 30,000 gallons. When a new development comes into Town, they are required to put in a cistern if they are out of the hydrant district, which most of the Town is. These cisterns began being put in in the late 90's. The concrete can start to deteriorate and will start to leak, so we as a Town have accepted the responsibility of repairing them over the last couple of years. We have had a couple of smaller cisterns fail. The cost to repair can run anywhere from $5,000 to $30,000, depending on the size of the cistern. The cost of the last two were $5,600 each. We have 76 cisterns in Town. He stated that they need to put some money away in a fund and then if they do have a cistern fail, they will have a place to go and get that money to do the repair. Larry Major asked if there were plans to add to the Capital Reserve Fund in the future. Chief Midgely answered saying that the idea is to have this $30,000 as a one-time impact; it is put into place, they hang onto it and if we don't use it, it will still be there. At some point, if we use that $30,000 we would come back to the voters and ask for more money, whatever it may be at that point. This is not a yearly occurrence. David Hennessey asked if plans came before the Planning Board, would this be eligible for Planning to ask for monies for the upkeep of these cisterns from the Developers or an impact fee or a direct contribution to the Capital Reserve Fund. Planning Director, Jeff Gowan answered by saying that he and Jim Midgely talked about working with Planning Board to change the regulations to make that very requirement so that the cistern is built as part of a subdivision. I direct the Clerk to place Article 5 on the official ballot to be voted on at the second session of this meeting on March 12, 2013.

It was moved and seconded to Restrict Reconsideration on Articles 4 and 5.

ARTICLE 6: Shall the Town vote to raise and appropriate the sum of $175,000 for the purpose of preliminary engineering and cost estimates for the Willow Street Bridge, said sum to come from the Tallant Road/Willow Street Bridge Capital Reserve Fund? There is approximately $250,000 in this fund. (Recommended by Selectmen) (Recommended by Budget Committee) Town Administrator Tom Gaydos explained that the bridge is in poor condition and that it is not red listed. He explained all the concerns about the bridge including the narrowness for the amount of traffic that goes over it. He said that it is time to start while there is some state money available to do the engineering on this bridge. He explained the process and said that the idea is when the engineering design is finished they will have an actual cost estimate. Selectmen Ed Gleason spoke explaining that the money for this article is coming out of a capital reserve fund and that there is no tax impact on this article. The intent is to take the money out of a fund that already exists. Mr. Jerome Harbinson of Gordon Avenue asked what we are gaining by this? Mr. Gaydos answered saying that it was the preliminary engineering to replace the bridge. More discussion ensued. Selectmen Hal Lynde asked to make an amendment to the article; he made a motion to add the words: "No Tax Impact" after the word fund in the last sentence on the third line. The motion was seconded by Selectmen Gleason. There was more discussion on the article and on the amendment. The amendment was adopted. I direct the Clerk to place Article 6, as amended, on the official ballot to be voted on at the second session of this meeting on March 12, 2013.

ARTICLE 7: Shall the Town vote to raise and appropriate the sum of $266,189 for repair, maintenance and upgrading of Town roads, to be offset by the State Grant for highway maintenance? This is a Special Warrant Article. (Recommended by Selectmen) (Recommended by Budget Committee) Selectmen Ed Gleason stated that this is the amount of money that goes back to the Town every single year from the highway's tax revenues. This year we estimated $266,189 based on the letter from the State. This is the money we get back for the tax on gasoline and it goes into our roads. Mr. Gleason made an amendment and it was seconded to add the words (No Tax Impact) after the wording "This is a Special Warrant

Article" at end of the last sentence. The amendment was adopted. I direct the Clerk to place Article 7, as amended, on the official ballot to be voted on at the second session of this meeting on March 12, 2013.

A motion was made and seconded to restrict reconsideration on Articles 6 and 7.

Mr. Currier turned the meeting over to Assistant Town Moderator, Jim Hogan.

ARTICLE 8: Shall the Town vote to authorize the Selectmen to enter into a 3 year lease-purchase agreement for $15,489 for the purpose of obtaining a new Ford Focus to replace the current Planning Department Code Compliance vehicle and to further raise and appropriate the sum of $5,329 for the first year's payment for that purpose? This Article has an escape/non-appropriation clause. The current Code Compliance vehicle, a former police cruiser, gets poor gas mileage and has over 157,000 miles on the odometer with anticipated significant ongoing repair expense. (Recommended by Selectmen) (Recommended by Budget Committee) Planning Director Jeff Gowan spoke saying that the existing vehicle that they are driving is a 2004 Crown Victoria that actually has in excess of 168,000 miles on it. The current vehicle is costly to maintain. They have spent approximately $1,400 in repairs in 2012. The vehicle gets about 12 miles to the gallon. Acquiring a smaller, more efficient vehicle for code enforcement would greatly reduce costs for this activity. I direct the Clerk to place Article 8 on the official ballot to be voted on at the second session of this meeting on March 12, 2013.

ARTICLE 9: Shall the Town vote to increase the annual contribution to the Ambulance Fund from $25,000 to $60,000 to be funded from ambulance service fees collected in each calendar year? This fund was established in 2005 pursuant to RSA 31:95-h. These funds are held by the Treasurer and may only be expended for the replacement or major refurbishment of an ambulance. (Recommended by Selectmen) (Recommended by Budget Committee) Fire Chief Jim Midgley stated that back in 2005 when they started this revolving fund ambulances were roughly $125,000. In 2009 we replaced an older ambulance for $198,000. Last year we replaced our second oldest ambulance and it was $205,000. They are very expensive vehicles and we know that as time goes on we will be looking at a 3 to 5 percent increase in cost. The ambulance brings back revenue of $225,000 to $250,000 per year; so that $60,000 would not be raised by taxation; it would come off of the ambulance fees and the remainder of $165,000 would go back to the general fund to offset taxes. I direct the Clerk to place Article 9 on the official ballot to be voted on at the second session of this meeting on March 12, 2013.

A motion was made and seconded to restrict reconsideration on Articles 8 and 9.

ARTICLE 10: Shall the Town vote to raise and appropriate the sum of $75,000 to establish a Capital Reserve Fund to erect a highway garage? (Recommended by Selectmen) (Recommended by Budget Committee) Mr. Gaydos spoke on the article and explained that the trucks stay outside all the time and that in the winter months the men have to start the trucks, warm them up and load them up before they even begin. This is all done with overtime rates, usually. He went on to say that after the men finish their shift, it would be nice for them to have a place to wash the salt off from the back of the trucks. We would have less maintenance by being able to do this. He also stated that with a garage the trucks could be loaded in advance of a snowstorm and in the garage where it is warm, which would mean, if they got called out for a snow emergency, they would literally be able to start the truck, warm it up and go. This would save a lot of time. The building has been talked about for ten to twelve years. With Mr. Foss's idea of putting a small amount of money aside each year, the Town would then have the money for a building; a very modest garage, simple slab w/drainage, a roof, insulation and basic heat. That is why this warrant is on the ballot. I direct the Clerk to place Article 10 on the official ballot to be voted on at the second session of this meeting on March 12, 2013.

A motion was made and seconded to restrict reconsideration on Article 10.

ARTICLE 11: Shall the Town vote to raise and appropriate the sum of $25,000 from the Forest Maintenance Fund for the purpose of forest management, stewardship (signage, trail building and maps, parking, etc.) security, public education and other costs associated with the maintenance and care of Town Forest land? All expenditures are approved by the Board of Selectmen. 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 Selectmen) (Recommended by Budget Committee) Paul Gagnon, Member of the Forestry Committee, spoke saying that these funds have already been raised from timber harvesting. They already exist in the forest management fund. We are just asking for authorization to withdraw the money from the Forest Management Fund so that we can spend it on forest maintenance. Selectmen Hal Lynde asked how many acres we have in the forest management now. Paul Gagnon answered saying approximately 1,000 acres in total and in the last seven years we added another 750 acres; so we are approaching 2,000 acres of Town forestry. He said that more and more voters are seeing the work we are doing and taking advantage of the parking area

and the trails. Selectmen Hal Lynde stated that we have a significant number of acres of land in this Town actively being managed providing space for passive recreation (trails, biking, hiking, etc.). Revenue is generated from professionally managed timber cutting. He went on to say that there is a very dedicated group, all volunteers, managing this for the Town. He said that they are a great credit to the Town. I direct the Clerk to place Article 11 on the official ballot to be voted on at the second session of this meeting on March 12, 2013.

Town Moderator, Philip Currier took over.

A motion was made and seconded to restrict reconsideration on Article 11.

Moderator, Philip Currier, took a moment to say Thank-you to the many people who are needed to set up for the deliberative session and to get us ready for the March election. He gave special thanks to Assistant Moderator, Jim Hogan for his help; Supervisors of the Checklist; Mr. Gaydos and Marie Maruca who are always very helpful; Mrs. Marsden and Mrs. Newcomb for the work that the Town Clerk's office does to get ready for the Deliberative Session and Town Election; Police Officers who helped us this evening and the cable crew consisting of Cable Coordinator, Jim Greenwood, Tyler Viger, Kathryn Blais, James Thistle and Adam Paquette for broadcasting and setting up the hall. Selectmen Chairman, William McDevitt spoke with a special Thank-You acknowledging that there are two members of the Budget Committee, Mr. Greg Farris and Mr. Larry Hall, who have chosen not to run for re-election but who served the community for many years, diligently and acting upon their conscience reflecting their opinions and those of the voters. He then expressed their thanks to both on behalf of the Board of Selectmen for their long service to the community.

ARTICLE 12: Shall the Town vote to authorize the Board of Selectmen to sell, by sealed bid, two separate lots of land: one located at 50 Jericho Road (map 42, lot 10-211, +/- .5 acres) and one located at 8 Little Island Park (map 24, lot 11-380, +/- .11 acres)? (Recommended by Selectmen) Selectmen, William McDevitt spoke saying the Town owns quite a few very tiny parcels of land. The Selectmen were approached by two separate individuals, both of whom are abutters to these parcels. They expressed that they would like to buy these parcels. The Selectmen cannot sell land without specific approval of the voters. He went on to say that they sent a request to both Conservation and Planning Board to review and comment. They did not object to this sale. Both lots are sub-standard and would need approval by Board of Adjustment. The Selectmen with the support of Conservation and Planning Board have put this on the ballot for action of the voters. It will be by sealed bid. These parcels are of no conservation value or value to the Community that we know of; except for the fact that they would be put back on the tax rolls. I direct the Clerk to place Article 12 on the official ballot to be voted on at the second session of this meeting on March 12, 2013.

ARTICLE 13: To see if the Town will vote to approve the following resolution: Resolved: The citizens of Pelham, New Hampshire who qualify pursuant to RSA 72:37-b as Disabled and meet the following criteria: The property owner's income does not exceed $42,500 (single) or $85,000 (married) and the net assets do not exceed $100,000. Shall be allowed a reduction of property taxes of $25,000. If passed, this Article will take effect on 1 April 2013. Our sister town of Salem, New Hampshire has a similar law already in place. (Submitted by Petition) An amendment was offered by Patrick Culbert to add the wording after $100,000", shall be allowed a reduction of $25,000 in assessed value for the residence owned by the disabled individual. This resolution will have no effect on current tax exemptions that are already in place." and strike the sentence "Shall be allowed a reduction of property taxes of $25,000." Budget Committee Chairman, Larry Hall asked if the residence is excluded from the $100,000. Selectmen Hal Lynde answered by saying that the State Statute does say that. Town Counsel, John Ratigan then spoke saying that answer is correct. There were many questions about how one would qualify for the valuation reduction, should it pass. Assessor Assistant Susan Snide was on hand to answer some questions. She explained that the State Statute, RSA 72:37-b, relies on the related federal statute. As such, it is the Social Security Administration that makes the decision regarding whether someone is disabled, the level of disability and the benefits that are offered. The Town does not make the determination as to whether someone qualifies. Mark McCabe, the Commander of the VFW in Town asked whether veterans would also qualify for the tax exemption. Sue Snide explained that the statute requires qualifying under federal law. There is no exemption just for veteran status. Mr. McCabe asked for an amendment to include veterans in the town exemption. However, he was informed by legal counsel that this would change the intent of the warrant article, and was therefore, not allowed. Selectmen Bill McDevitt stated that the statute is clear; if you don't qualify, then you don't qualify. Selectmen Robert Haverty spoke saying the disability is not defined in RSA 72:37b, it is defined in Social Security Chapters 2 and 16. Selectmen Hal Lynde asked if we knew what the tax impact would be if this passed. Assessing Assistant Sue Snide answered by saying if people came streaming into her office to apply for the exemption, she would guess, based on the US Census data extracted from the census data, about $98,000 in taxes deferred to the rest of us if everybody who applied for the exemption qualified in the Town of Pelham. The amendment was adopted. I direct the Clerk to place Article 13, as amended, on the official ballot to be voted on at the second session of this meeting on March 12, 2013.

A motion was made and seconded to Restrict Reconsideration on all prior Articles.
The Deliberative Session was adjourned at 9:15 p.m.

Respectfully Submitted,

Dorothy A. Marsden
Town Clerk

- 2013 Tax Collector's Report MS-61 –

MS-61

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION
P.O. BOX 487, CONCORD, NH 03302-0487
(603)230-5090

TAX COLLECTOR'S REPORT

For the Municipality of Pelham Year Ending 12/31/2013

DEBITS

UNCOLLECTED TAXES BEG. OF YEAR*		Levy for Year of this Report	PRIOR LEVIES (PLEASE SPECIFY YEARS)		
			2012		
Property Taxes	#3110		$1,155,487.50		
Resident Taxes	#3180				
Land Use Change	#3120				
Yield Taxes	#3185		$448.81		
Excavation Tax @ $.02/yd	#3187				
Utility Charges	#3189				
Property Tax Credit Balance**		< 5,367.35 >			
Other Tax or Charges Credit Balance**		< >			
TAXES COMMITTED THIS YEAR				For DRA Use Only	
Property Taxes	#3110	$31,711,948.00			
Resident Taxes	#3180				
Land Use Change	#3120	$21,700.00	$588.00		
Yield Taxes	#3185	$7,593.83	$1,095.37		
Excavation Tax @ $.02/yd	#3187				
Utility Charges	#3189				
OVERPAYMENT REFUNDS					
Property Taxes	#3110	$48,063.66			
Resident Taxes	#3180				
Land Use Change	#3120				
Yield Taxes	#3185				
Excavation Tax @ $.02/yd	#3187				
Interest - Late Tax	#3190	$16,281.11	$56,523.44		
Resident Tax Penalty	#3190				
TOTAL DEBITS		**$31,800,219.25**	**$1,214,143.12**	$	$

*This amount should be the same as the last year's ending balance. If not, please explain.

**Enter as a negative. This is the amount of this year's amounts pre-paid last year as authorized by RSA 80:52-a.
**The amount is already included in the warrant & therefore in line #3110 as postive amount for this year's levy.

MS-61
Rev. 12/11

- 2013 Tax Collector's Report MS-61 *(cont.)* -

MS-61

TAX COLLECTOR'S REPORT

For the Municipality of _____Pelham_____ Year Ending _12/31/2013_____

CREDITS

REMITTED TO TREASURER	Levy for Year of This Report	PRIOR LEVIES 2012		
Property Taxes	$30,741,353.35	$1,155,487.50		
Resident Taxes				
Land Use Change		$588.00		
Yield Taxes	$5,506.64	$1,544.18		
Interest (include lien conversion)	$16,281.11	$56,523.44		
Penalties				
Excavation Tax @ $.02/yd				
Utility Charges				
Conversion to Lien (principal only)				
DISCOUNTS ALLOWED				
ABATEMENTS MADE				
Property Taxes	$16,552.00			
Resident Taxes				
Land Use Change				
Yield Taxes	$2,087.19			
Excavation Tax @ $.02/yd				
Utility Charges				
CURRENT LEVY DEEDED				
UNCOLLECTED TAXES - END OF YEAR #1080				
Property Taxes	$1,011,960.61			
Resident Taxes				
Land Use Change	$21,700.00			
Yield Taxes				
Excavation Tax @ $.02/yd				
Utility Charges				
Property Tax Credit Balance**	<$15,221.65>			
Other Tax or Charges Credit Balance**	< >			
TOTAL CREDITS	**$31,800,219.25**	**$1,214,143.12**	**$**	**$**

**Enter as a negative. This is the amount of taxes pre-paid for next year as authorized by RSA 80:52-a
(Be sure to include a positive amount in the appropriate taxes or charges actually remitted to the treasurer).

MS-61
Rev. 10/10

- 2013 Tax Collector's Report MS-61 *(cont.)* -

MS-61

TAX COLLECTOR'S REPORT

For the Municipality of Pelham **Year Ending** 12/31/2013

DEBITS

	Last Year's Levy	PRIOR LEVIES (PLEASE SPECIFY YEARS)		
	2012	2011	2010	2009
Unredeemed Liens Balance - Beg. Of Year		$192,850.68	$84,170.32	$5,871.36
Liens Executed During Fiscal Year	415,527.38			
Interest & Costs Collected (After Lien Execution)	$8,115.77	$25,138.63	$18,593.31	
TOTAL DEBITS	$423,643.15	$217,989.31	$102,763.63	$5,871.36

CREDITS

REMITTED TO TREASURER		Last Year's Levy	PRIOR LEVIES (PLEASE SPECIFY YEARS)		
		2012	2011	2010	2009
Redemptions		$183,182.23	$114,946.27	$50,679.80	
Interest & Costs Collected (After Lien Execution)	#3190	$8,115.77	$25,138.63	$18,593.31	
Abatements of Unredeemed Liens		$6,774.91	$5,959.01	$26,575.89	
Liens Deeded to Municipality					
Unredeemed Liens Balance - End of Year	#1110	$225,570.24	$71,945.40	$6,914.63	$5,871.36
TOTAL CREDITS		$423,643.15	$217,989.31	$102,763.63	$5,871.36

Does your municipality commit taxes on a semi-annual basis (RSA 76:15-a) ? Yes

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.

TAX COLLECTOR'S SIGNATURE Dorothy A Marsden **DATE** January 10 2014

- 2013 Statement of Town Clerk Accounts -

RECEIPTS		
Motor Vehicle Permits		$2,279,718.00
Dog Licenses		$7,886.50
Dog State Fees		$3,750.50
Municipal Agent Fees		$52.270.00
Title Fees		$5,996.00
Vital Statistics		$12,920.00
Hunt/Fish Licenses		$8,671.50
UCC'S		$2,685.00
Boat Fees		$23,907.40
Miscellaneous		$3,350.09
	TOTAL	**$2,401,154.99**

REMITTED TO TREASURER		
Motor Vehicle Permits		$2,279,718.00
Dog Licenses, Penalties & State Fees		$11,637.00
Municipal Agent Fees		$52,270.00
Title Fees		$5,996.00
Vital Statistics		$12,920.00
Hunt/Fish Licenses		$8,671.50
Miscellaneous		$3,350.09
UCC'S		$2,685.00
Boat Fees		$23,907.40
	TOTAL	**$2,401,154.99**

Respectfully Submitted,

Dorothy Marsden

Dorothy A. Marsden,
Town Clerk/Tax Collector

- Resident Birth Report -
- January 1, 2013 to December 31, 2013 -

Child's Name	Date of Birth	Place of Birth	Father's/Partner's Name	Mother's Name
HILBERT, RAELYNN AUDREY	01/01/13	NASHUA, NH	BELANGER, PATRICK	HILBERT, TARAH
LALIBERTY, ERICA DOREEN	01/05/13	NASHUA, NH	LALIBERTY JR, JAMES	LALIBERTY, MARLENE
LENNON, LILIANNA SUE	01/09/13	NASHUA, NH	LENNON, MICHAEL	GETMAN, JESSICA
BRADSHAW, KALEIGH ROSE	01/24/13	NASHUA, NH	BRADSHAW JR, JAMES	BRADSHAW, SARAH
VIGER, MAKENNA ANNE	02/06/13	NASHUA, NH	VIGER, JEFFREY	TURGISS, MEGHAN
PAQUIN, MACY AMELIA	02/08/13	NASHUA, NH	PAQUIN, JASON	PAQUIN, JENNIFER
FLORES, LIAM ANTHONY	03/08/13	MANCHESTER, NH		FLORES, LINDSEY
FLORES, ETHAN ANTHONY	03/08/13	MANCHESTER, NH		FLORES, LINDSEY
MERTZ, WYATT CHRISTOPHER	03/13/13	MANCHESTER, NH	MERTZ, CHRISTOPHER	MERTZ, KATHERINE
ATWOOD, WILLIAM STANLEY	03/18/13	NASHUA, NH	ATWOOD, ROBERT	ATWOOD, KATIE
RAYMOND, ANAIS MARIE	03/21/13	NASHUA, NH	RAYMOND, BENJAMIN	RAYMOND, BETH ANN
MOORE, EVELYN ELIZABETH	03/25/13	NASHUA, NH	MOORE, RAYMOND	MOORE, PATRICIA
WILSON, OWEN CHARLES	03/25/13	NASHUA, NH	WILSON, BENJAMIN	WILSON, BRIDGIT
LAFFEY, ISLA CECILE	05/03/13	NASHUA, NH	LAFFEY, CHRISTOPHER	LAFFEY, GALADRIEL
DUCHARME, CAMERON JAMES	05/03/13	NASHUA, NH	DUCHARME, ERIC	DUCHARME, ASHLEY
BODENRADER, LEAH MAY	05/04/13	NASHUA, NH	BODENRADER, ERIC	BODENRADER, JENNIFER
BEAUREGARD, VICTORIA KATHLEEN	05/23/13	NASHUA, NH	BEAUREGARD, CHAD	DEMBROSKI, LAURA
MCCORMACK, BRAYDEN THOMAS	06/09/13	NASHUA, NH	MCCORMACK, THOMAS	BEAUREGARD,ALICIA
WILKINS, EMILY CLAIRE	06/09/13	NASHUA, NH	WILKINS, THOMAS	WILKINS, JULIE
LETOURNEAU, COLE TANNER	06/10/13	NASHUA, NH	LETOURNEAU, CRAIG	KOLL-LETOURNEAU, KRISTINA
MACIEJCZYK, THOMAS RICHARD	07/03/13	NASHUA, NH	MACIEJCZYK, THOMAS	RICK, LEIGH
UNGUREANU, DAVID ANTHONY	07/03/13	NASHUA, NH	UNGUREANU, GABRIEL	GRADINARIU, CARMEN
POOLER, TAYLIN LOIS	08/03/13	NASHUA, NH	POOLER, EVAN	LEBEL, ASHLEY
ABUZAR, AYAAN ALI	09/05/13	NASHUA, NH	ABUZAR, MUHAMMAD	ABUZAR, NASEEM
BEDARD, JAYDEN TRAVIS	09/10/13	NASHUA, NH	MARTIN, TRAVIS	BEDARD, FELICIA
MONTMARQUET, BRENNA JAE	09/18/13	NASHUA, NH	MONTMARQUET JR, ALFRED	SARGENT, JILLIAN
ENGLISH II, THOMAS EDWARD	09/22/13	NASHUA, NH	ENGLISH II, THOMAS	ENGLISH, JESSICA
MEDINA, ELI-JOHN CHRISTIAN	09/25/13	NASHUA, NH	MEDINA, JONATHAN	CHRISTIAN, EMILY-ANNE
ROBARGE HARDY, JAXEN CHRISTOPHER	10/12/13	NASHUA, NH	HARDY, CHRISTOPHER	ROBARGE, SAMANTHA
PENROSE, EMMA LEE	10/17/13	NASHUA, NH	PENROSE, JUSTIN	PENROSE, NICOLE
TROVATO, COHEN RUSSELL	10/23/13	NASHUA, NH	TROVATO, JARROD	TROVATO, JENNA
MCDONALD, CAMREN HARRY	10/29/13	NASHUA, NH	MCDONALD, LANCE	MCDONALD, LISA
MASTERSON, HOPE WILLOW	11/22/13	NASHUA, NH	MASTERSON, JOSHUA	MASTERSON, HEATHER
DESCOTEAUX, AVA ROSE	11/26/13	NASHUA, NH	DESCOTEAUX, JEFFREY	DESCOTEAUX, JACQUELYN
LARSON, ADAM ANDREW TANK	12/03/13	NASHUA, NH	LARSON, ANDREW	LARSON, JENNY
GRANDE, KODY SHAWN	12/04/13	NASHUA, NH	GRANDE, STEPHEN	TARSA, THERESA
PRICE, ERIC	12/25/13	NASHUA, NH	PRICE, MICHAEL	PRICE, KRISTIN

- Resident Death Report -
- January 1, 2013 to December 31, 2013 –

Name of Deceased	Date of Death	Place of Death	Father's Name	Mother's Maiden Name
LACERTE, PAULINE HELENE	01/01/13	NASHUA	BERGERON, WILLIAM	DUMAIS ANNA
FERMON, FLORENCE	01/31/13	NASHUA	ZARZYCKI, JOHN	WASIK, JOHANNA
LESSARD, FRANCIS	02/16/13	SALEM	LESSARD, ALDEGE	BELANGER, LYDIA
ANDERSON, WARREN	02/19/13	PELHAM	ANDERSON, WALTER	FORD, ELVA
LEPORE III, PETER	02/25/13	PELHAM	LEPORE II, PETER	PALLADINO ALICE
FOLEY, JOANNE	03/03/13	NASHUA	STEAD, CLYDE	MCADOO, GERTRUDE
NYMAN, RITA	03/13/13	PELHAM	GONSLAVES, MANUEL	ROSA, BELLA
MCMAHON, BEVERLY	04/03/13	NASHUA	PIERCE, THEODORE	MARTIN, EMMA
BROWN, DWIGHT	04/28/13	PELHAM	BROWN, JOHN	L'HEROUX, JACQUELINE
GAMACHE, AUGUSTINE	04/29/13	NASHUA	GAMACHE, NAPOLEON	KIMMOND, JOANNA
LAMBERT, RENAUD	05/08/13	PELHAM	LAMBERT, EDGAR	POULIN, CLARA
MOLLICA, JOSEPH	05/20/13	PELHAM	MOLLICA, FELIZ	MOBILIA, ROSE
MULLEN, WILLIAM	06/02/13	DERRY	MULLEN,JOSEPH	MCNEIL, EDNA
PARENT, FERNAND	06/05/13	PELHAM	PARENT, FERNAND	PELLETIER, CLAIRINA
DIROCCO,MICHAEL	07/26/13	PELHAM	DIROCCO, ANTONIO	BERGERON, JEANNE
SHADAN, RICHARD	08/25/13	NASHUA	SHADAN, PHILIP	MANSUR, EVELYN
GALLO JR, JOSEPH	08/25/13	PELHAM	GALLO, JOSEPH	MARINO, LUCILLE
ANDREWS, ALRIC	09/01/13	BEDFORD	ANDREWS, LEO	MCCALLUM, ELLEN
EDWARDS, JUNE	09/24/13	NASHUA	WILKE, WILLIAM	GASSON, HELEN
HAYES, CLIFTON	09/26/13	NASHUA	HAYES, EDWARD	MAY, DORICE
L'HEUREUX, DENNIS	09/29/13	PELHAM	L'HEUREUX, ROBERT	LECLERE, GLORIA
FOUND, PRISCILLA	09/29/13	MANCHESTER	LANNI, JOHN	STROZZA, CHRISTINA
MARTIN III, WILLIAM	10/04/13	PELHAM	MARTIN JR, WILLIAM	ALLARD, JOAN
MACDONALD, VINCENT	10/25/13	PELHAM	MACDONALD, DOUGLAS	MACDONALD, SARAH
HOBBS JR, CHARLES	11/18/13	HUDSON	HOBBS, CHARLES	GUILD, RUBY
CRAIG, PEARL	11/27/13	PELHAM	SWIFT, WILLIAM	BEAULIEU, MARY
O'KEEFE, LISA	12/13/13	PELHAM	LAVOIE, OSCAR	TINGLOF, MARILYN
PERRON JR, ARTHUR	12/22/13	MERRIMACK	PERRON, ARTHUR	DOUVILLE, CECILE

- Pelham Burials –
- Recorded January 1, 2013 to December 31, 2013 -

Name of Deceased	Date Of Burial	Age	Place of Death
VIGER, DENNIS E	01/09/13	62	LOWELL, MA
KELLEY, RUTH A	01/14/13	69	LOWELL, MA
THING, RAYMOND	01/25/13		WEST ROXBURY,MA
ANDREWS, ZACHARY J	01/25/13	16	BOSTON,MA
COOMAS, RUTH H	01/31/13	76	DRACUT,MA
FERMON, FLORENCE M	02/04/13	90	NASHUA, NH
GROULX JR, ARMAND	02/04/13	68	NASHUA, NH
BACHELDER, JACQUELYN CLAIRE	02/04/13	75	CEDAR PARK, TEXAS
FOX, NATALIE MARTHA	02/11/13	87	WAYLAND,MA
LEPORE III, PETER	03/01/13	80	PELHAM, NH
FOLEY, JOANNE L	03/08/13	74	NASHUA, NH
MAGARIAN, TATIOS NAZARETH	03/15/13	99	LOWELL, MA
WILKINS, DOROTHEA M	03/18/13	74	PELHAM, NH
SAWYER, ROBERT A	03/27/13	64	LOWELL, MA
YOUNG, NORMA	04/04/13	65	SALEM, NH
CISLO, HELEN G			
GARLAND DONALD W	05/25/13	84	DRACUT,MA
PARENT, FERNAND L	06/10/13	79	PELHAM, NH
BATCHELLER SUZANNE E	06/12/13	76	LOWELL, MA
ROUSSEAU, SHARON ANN	06/28/13	58	BOSTON,MA
ROSS, WILLIAM ARTHUR	06/28/13	82	LANDRUM, NC
FORREST, FRANK M	07/01/13	84	LOWELL,MA
DIROCCO, MICHAEL A	07/30/13	48	PELHAM,NH
ZOLD SR, JOSEPH	08/05/13	93	STUART, FL
FITZGERALD, FRANCIS A	08/05/13	83	MERRIMACK, NH
ESTRELLA JOHN J	08/22/13	57	BILLERICA, MA
SKRIBISKI, JOHN SCOTT	08/22/13	50	MERRIMACK, NH
DEMERS, MARY JO	08/24/13	70	OCALA, FLORIDA
SHADAN RICHARD	08/30/13	55	NASHUA, NH
ANDREWS, ALRIC L	08/16/13	62	BEDFORD, NH
YEATON, HAROLD G	09/12/13	67	LAWRENCE,MA
DOUCETTE, ROBERT J	09/13/13	79	LOWELL, MA
HAMEL, DOLORES	09/17/13	81	CHELMSFORD, MA
GAUDETTE, BARBARA MARIE	09/21/13	79	HONOLULU, HI
HAYES, CLIFTON E	10/01/13	81	NASHUA, NH
COPPIN, DOROTHY	10/03/13		
FOUND, PRISCILLA J	10/04/13	62	MANCHESTER,NH
PROVEAUX, FRANCIS B	10/19/13		CRYSTAL RIVER,FL
DUNN, RAYMOND F	10/28/13	78	LOWELL, MA
DUNN SR, JOHN OWEN	10/28/13	66	PITTSBURG, NH
STEFFEN, CARLE E	11/21/13	86	MANCHESTER,NH
HOBBS JR , CHARLES W	11/22/13	86	HUDSON,NH
LARKIN DAVID N	11/26/13	74	SALEM, NH
CULLETON, JOSEPH	12/03/13		
FOX JR , EARLE K	12/06/13	86	BURLINGTON, MA
PERREAULT, JEANNETTE	12/11/13	91	ANDOVER, MA
SCROFANO, BLASCO	12/13/13	96	HAVERHILL, MA
MONTY, ROLAND F	12/30/13	83	LOWELL, MA

- Resident Marriage Report -
- January 1, 2013 to December 31, 2013 -

Name	Residence	Name	Residence	Place	Date
MACHUCA, JOANN	PELHAM, NH	SMITH, DANIEL M	PELHAM, NH	MERRIMACK	02/17/2013
ANDERSON, THOMAS R	PELHAM, NH	PRINCE, DENICE C	PELHAM, NH	PELHAM, NH	03/10/2013
WILSON, WILLIAM L	PELHAM, NH	PUDDISTER, ROSE A	PELHAM, NH	PELHAM, NH	03/16/2013
ENGLISH II, THOMAS R	PELHAM, NH	COHEN, JESSICA B	PELHAM, NH	DERRY, NH	05/14/2013
SHAPIRO, JOSEPH B	PELHAM, NH	ROGERS, RENEE S	PELHAM, NH	PELHAM, NH	06/08/2013
COSTA, TIMOTHY J	PELHAM, NH	BABINEAU, JENNAH E	PELHAM, NH	PELHAM, NH	07/13/2013
MURPHY, SHAWN M	PELHAM, NH	SIDLOWSKI, ELIZABETH J	PELHAM, NH	PELHAM, NH	07/20/2013
CIRIELLO, JARED M	PELHAM, NH	MATYUF, EMILY A	PELHAM, NH	MOULTONBOROUGH	07/27/2013
PIMENTEL, MARK J	PELHAM, NH	MELLO, KELLY M	PELHAM, NH	PELHAM, NH	08/02/2013
CAMPBELL, DEREK W	PELHAM, NH	BOUCHER, AMANDA L	PELHAM, NH	LACONIA	08/10/2013
GAGNON, DOUGLAS T	PELHAM, NH	GRAHAM, APRIL L	PELHAM, NH	PELHAM, NH	08/30/2013
CARRAGHER, JAMES J	PELHAM, NH	BURTON, WAYDEENA J	PELHAM, NH	PELHAM, NH	09/02/2013
CARROLL, CHRISTOPHER P	PELHAM, NH	DUQUETTE, DENIS F	PELHAM, NH	PELHAM, NH	09/14/2013
ELLIS, JEREMY C	PELHAM, NH	RANDO, ELENA M	PELHAM, NH	NASHUA, NH	09/20/2013
MILINAZZO JR, DANIEL J	PELHAM, NH	HAYWARD, ASHLEY D	PELHAM, NH	HAMPSTEAD, NH	10/12/2013
DERY, SHELLEY J	PELHAM, NH	MCDONALD, ANDREW S	PELHAM, NH	OSSIPEE, NH	10/26/2013
LYNCH, BETTY C	PELHAM, NH	BRUSSARD, STEPHEN J	PELHAM, NH	DERRY, NH	11/30/2013
KIVIKOSKI, JULIE E	PELHAM, NH	O'SULLIVAN, MICHAEL C	NORWOOD,MA	PELHAM, NH	11/30/2013

Treasurer's Report

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 Description	Balance 1-1-2013	Receipts	Disbursements	Balance 12-31-13
General Fund	$15,619,169.79	$58,265,468.95	$72,684,314.63	$1,200,324.11
Ambulance Collection Clearing	$4,061.31	$228,975.81	$233,036.72	$0.40
Planning Dept. Escrow	$274,641.05	$84,665.19	$359,306.24	$0.00
Road Bonds (Combined)	$230,040.31	$123,170.90	$311,936.21	$41,275.00
Conservation-NHPDIP	$159,047.87	$56.20	$0.00	$159,104.07
Firearm License Fees	$16,038.45	$2,961.08	$18,899.53	$100.00
Impact Fees-Recreation Voluntary	$854.88	$0.00	$0.00	$854.88
Skate Park	$7,807.35	$10.68	$7,817.48	$0.55
Village Green Tree Fund	$7,168.67	$10.66	$7,179.33	$0.00
Drug Forfeiture Fund	$41,407.58	$0.00	$41,407.58	$0.00
Impact Fees - Escrow	$3,626.87	$23,213.74	$26,840.61	$0.00
Impact Fees-Fire Station	$103,200.11	$13,162.90	$116,363.01	$0.00
Impact Fees-Voluntary Sr. Housing	$6,216.77	$1.99	$0.00	$6,218.76
Impact Fees-Sr. Recreation	$18,487.50	$15,468.29	$0.00	$33,955.79
Sherburne/Mammoth Improvement	$0.00	$4,500.00	$0.00	$4,500.00
G/F Checking Enterprise - 130	$0.00	$19,741,543.63	$15,438,800.61	$4,302,743.02
G/F Investment Enterprise - 318	$0.00	$8,001,328.64	$0.00	$8,001,328.64
Impact Fees Clear – Ent 198	$0.00	$7,182.00	$6,264.00	$918.00
Ambulance Clear Enterprise 237	$0.00	$55,963.33	$21,310.36	$34,652.97
Auto reg Clearing Ent 185	$0.00	$590,465.93	$451,746.72	$138,719.21
Planning Dept Escrow Ent 208	$0.00	$309,542.09	$48,552.70	$260,989.39
Firearm Lic Fees Enterprise 253	$0.00	$9,750.33	$560.00	$9,190.33
Village Green Tree Enterprise 282	$0.00	$5,397.60	$0.00	$5,397.60
Drug Forfeiture-Enterprise 295	$0.00	$18,614.55	$0.00	$18,614.55
Total Cash on Hand	***$16,491,768.51***	***$87,501,454.49***	***$89,774,335.73***	***$14,218,887.27***

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

Respectfully Submitted,

Charlene F. Takesian, Town Treasurer

2012 Independent Auditors' Report -
By Melanson Heath & Company, PC

TOWN OF PELHAM, NEW HAMPSHIRE

Annual Financial Statements

For the Year Ended December 31, 2012

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, 2012, 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.

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. 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.

Opinion

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, as of December 31, 2012, 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 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's basic financial statements. The schedules of Nonmajor Governmental Funds appearing on pages 38 - 43 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 pro-

cedures 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 + Company P.C.

Nashua, New Hampshire
September 6, 2013

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, 2012.

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 and liabilities, with the difference between the two 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 $31,592,666 (i.e., net position), a change of $1,380,961 in comparison to the prior year.
- As of the close of the current year, governmental funds reported combined ending fund balances of $4,934,149, a change of $(126,511) in comparison to the prior year.
- At the end of the current year, unassigned fund balance for the general fund was $906,567, a change of $(1,682,090) 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 $3,464,564, a change of $(387,819) 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	
	2012	2011
Current and other assets	$ 19,293,535	$ 15,711,219
Capital assets	29,786,430	28,722,853
Total assets	49,079,965	44,434,072
Long-term liabilities outstanding	3,424,604	3,738,166
Other liabilities	14,062,695	10,484,201
Total liabilities	17,487,299	14,222,367
Net position:		
Net investment in capital assets	26,321,866	24,870,470
Restricted	1,579,798	1,845,140
Unrestricted	3,691,002	3,496,095
Total net position	$ 31,592,666	$ 30,211,705

CHANGES IN NET POSITION

	Governmental Activities	
	2012	2011
Revenues:		
Program revenues:		
Charges for services	$ 1,064,065	$ 1,080,328
Operating grants and contributions	461,904	349,069
Capital grants and contributions	335,437	424,902
General revenues:		
Property taxes	10,142,071	8,505,697
Interest, penalties and other taxes	157,564	230,085
Motor vehicle permit fees	2,139,504	2,086,448
Grants and contributions not restricted to specific programs	575,255	576,148
Investment income	13,544	1,211
Miscellaneous	(4,249)	6,573
Total revenues	14,885,095	13,260,461

(continued)

(continued)

	Governmental Activities	
	2012	2011
Expenses:		
General government	4,500,062	4,371,400
Public safety	4,406,385	4,226,415
Highways and streets	2,721,321	3,126,297
Sanitation	544,747	573,837
Health	86,251	87,511
Welfare	62,503	60,611
Culture and recreation	1,015,473	847,326
Conservation	11,323	49,893
Debt service	156,069	175,119
Total expenses	13,504,134	13,518,409
Change in net position	1,380,961	(257,948)
Net position - beginning of year	30,211,705	30,469,653
Net position - end of year	$ 31,592,666	$ 30,211,705

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 $31,592,666, a change of $1,380,961 from the prior year.

The largest portion of net position $26,321,866 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 $1,579,798 represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position $3,691,002 may be used to meet the government's ongoing obligations to citizens and creditors.

Governmental activities. Governmental activities for the year resulted in a change in net position of $1,380,961. Key elements of this change are as follows:

General fund operations, as discussed further in Section D	$ 138,832
Nonmajor funds change in fund balance	(265,343)
Capital assets funded with operating and conservation funds	2,913,601
Depreciation expense in excess of principal debt service	(1,462,205)
Other	56,076
Total	$ 1,380,961

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 $4,934,149, a change of $(126,511) in comparison to the prior year. Key elements of this change are as follows:

General fund operations, as discussed further below	$ 138,832
Nonmajor funds change in fund balance	(265,343)
Total	$ (126,511)

The general fund is the chief operating fund. At the end of the current year, unassigned fund balance of the general fund was $906,567, while total fund balance was $3,352,033. 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	12/31/12	12/31/11	Change	% of Total General Fund Expenditures
Unassigned fund balance	$ 906,567	$ 2,588,657	$ (1,682,090)	6.4%
Total fund balance	$ 3,352,033	$ 3,213,201	$ 138,832	23.5%

The total fund balance of the general fund changed by $138,832 during the current year. Key factors in this change are as follows:

Local revenues less than budget	$ (77,426)
Expenditures less than budget	858,103
Use of fund balance as a funding source	(2,600,000)
Expenditures of prior year encumbrances	(119,293)
Current year warrant article encumbrances	2,032,810
Change in capital reserves	(108,640)
Other	153,278
Total	$ 138,832

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

	12/31/12	12/31/11	Change
Capital reserve funds	$ 357,652	$ 466,292	$ (108,640)

E. GENERAL FUND BUDGETARY HIGHLIGHTS

There was no difference between the Town's original and final budget in 2012.

F. CAPITAL ASSET AND DEBT ADMINISTRATION

Capital assets. Total investment in capital assets for governmental activities at year end amounted to $29,786,430 (net of accumulated depreciation), a change of $1,063,577 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:

- $1,993,524 of construction in progress for the new Fire Station.
- $428,010 for various road and infrastructure improvements.
- $460,668 for the purchase of vehicles, machinery and equipment, including a new ambulance, backhoe loader, and dump truck.
- $193,791 for the purchase of conservation land.
- $52,495 for a cemetery storage building and the Muldoon Park egress.
- $(2,064,911) for current year depreciation expense.

Long-term debt. At the end of the current year, total bonded debt outstanding was $3,312,254, all of which was backed by the full faith and credit of the government.

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, 2012

	Governmental Activities
ASSETS	
Current:	
Cash and short-term investments	$ 16,497,709
Investments	995,802
Receivables, net of allowance for uncollectibles:	
Taxes	1,274,765
Departmental	96,941
Intergovernmental	201,005
Other	45,008
Other assets	55,004
Noncurrent:	
Receivables, net of allowance for uncollectibles:	
Taxes	127,301
Land and construction in progress	8,765,121
Capital assets, net of accumulated depreciation	21,021,309
TOTAL ASSETS	49,079,965
LIABILITIES	
Current:	
Accounts payable	531,722
Accrued liabilities	187,190
Due to school district	12,569,103
Other	162,415
Current portion of long-term liabilities:	
Bonds payable	437,365
Capital leases	59,900
Compensated absences	115,000
Noncurrent:	
Bonds payable, net of current portion	2,874,889
Capital leases, net of current portion	92,410
Compensated absences, net of current portion	457,305
TOTAL LIABILITIES	17,487,299
NET POSITION	
Net investment in capital assets	26,321,866
Restricted for:	
Grants and other	852,216
Permanent funds:	
Nonexpendable	648,102
Expendable	79,480
Unrestricted	3,691,002
TOTAL NET POSITION	$ 31,592,666

See notes to the financial statements.

TOWN OF PELHAM, NEW HAMPSHIRE

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED DECEMBER 31, 2012

	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	$ 4,500,062	$ 124,656	$ 144,376	$ 46	$ (4,230,984)
Public safety	4,406,385	360,305	248,099	48,145	(3,749,836)
Highways and streets	2,721,321	20,056	-	274,185	(2,427,080)
Sanitation	544,747	41,915	29	-	(502,803)
Health	86,251	-	-	-	(86,251)
Welfare	62,503	120	-	-	(62,383)
Culture and recreation	1,015,473	517,013	57,785	13,061	(427,614)
Conservation	11,323	-	11,615	-	292
Debt service	156,069	-	-	-	(156,069)
Total	$ 13,504,134	$ 1,064,065	$ 461,904	$ 335,437	(11,642,728)
General Revenues and Contributions:					
Property taxes					10,142,071
Interest, penalties and other taxes					157,564
Motor vehicle permit fees					2,139,504
Grants and contributions not restricted to specific programs					575,255
Investment income					13,544
Miscellaneous					(4,249)
Total general revenues					13,023,689
Change in Net Position					1,380,961
Net Position:					
Beginning of year					30,211,705
End of year					$ 31,592,666

See notes to the financial statements.

TOWN OF PELHAM, NEW HAMPSHIRE

GOVERNMENTAL FUNDS

BALANCE SHEET

DECEMBER 31, 2012

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS			
Cash and short-term investments	$ 15,634,379	$ 863,330	$ 16,497,709
Investments	347,404	648,398	995,802
Receivables:			
Taxes	1,438,025	-	1,438,025
Departmental	80,309	16,632	96,941
Intergovernmental	201,005	-	201,005
Other	44,998	10	45,008
Due from other funds	337,573	376,329	713,902
Other assets	55,004	-	55,004
TOTAL ASSETS	$ 18,138,697	$ 1,904,699	$ 20,043,396
LIABILITIES			
Accounts payable	$ 529,046	$ 2,676	$ 531,722
Accrued liabilities	133,896	-	133,896
Due to school district	12,569,103	-	12,569,103
Due to other funds	393,995	319,907	713,902
Other liabilities	162,415	-	162,415
TOTAL LIABILITIES	13,788,455	322,583	14,111,038
DEFERRED INFLOWS OF RESOURCES			
Deferred revenues	998,209	-	998,209
TOTAL DEFERRED INFLOWS OF RESOURCES	998,209	-	998,209
FUND BALANCES			
Nonspendable	55,004	648,102	703,106
Restricted	-	956,764	956,764
Committed	2,390,462	2,319	2,392,781
Unassigned	906,567	(25,069)	881,498
TOTAL FUND BALANCES	3,352,033	1,582,116	4,934,149
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	$ 18,138,697	$ 1,904,699	$ 20,043,396

See notes to the 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, 2012

Total governmental fund balances	$ 4,934,149
• Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	29,786,430
• Revenues are reported on the accrual basis of accounting and are not deferred until collection.	962,250
• In the Statement of Activities, interest is accrued on outstanding long-term debt, whereas in governmental funds interest is not reported until due.	(53,294)
• Long-term liabilities, including bonds payable, capital leases, and compensated absences, are not due and payable in the current period; therefore, they are not reported in the governmental funds.	(4,036,869)
Net position of governmental activities	$ 31,592,666

See notes to the financial statements.

TOWN OF PELHAM, NEW HAMPSHIRE

GOVERNMENTAL FUNDS

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

FOR THE YEAR ENDED DECEMBER 31, 2012

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
Revenues:			
Property taxes	$ 10,072,138	$ -	$ 10,072,138
Interest, penalties and other taxes	157,564	11,001	168,565
Licenses, permits and fees	2,219,108	63,234	2,282,342
Intergovernmental	1,045,719	120,392	1,166,111
Charges for services	555,860	426,122	981,982
Investment income	13,776	62,544	76,320
Miscellaneous	(4,249)	71,953	67,704
Total Revenues	14,059,916	755,246	14,815,162
Expenditures:			
Current:			
General government	4,469,819	6,590	4,476,409
Public safety	4,076,178	112,803	4,188,981
Highways and streets	1,468,359	-	1,468,359
Sanitation	536,457	-	536,457
Health	86,251	-	86,251
Welfare	62,503	-	62,503
Culture and recreation	584,610	363,847	948,457
Conservation	4,374	200,740	205,114
Capital outlay	2,202,831	-	2,202,831
Debt service	766,311	-	766,311
Total Expenditures	14,257,693	683,980	14,941,673
Excess (deficiency) of revenues over expenditures	(197,777)	71,266	(126,511)
Other Financing Sources (Uses):			
Transfers in	336,609	-	336,609
Transfers out	-	(336,609)	(336,609)
Total Other Financing Sources (Uses)	336,609	(336,609)	-
Change in fund balance	138,832	(265,343)	(126,511)
Fund Equity, at Beginning of Year	3,213,201	1,847,459	5,060,660
Fund Equity, at End of Year	$ 3,352,033	$ 1,582,116	$ 4,934,149

See notes to the 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, 2012

NET CHANGES IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS	$	(126,511)
• 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		3,128,488
Depreciation		(2,064,911)
• 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.		69,933
• 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		(214,887)
Repayments of debt		602,706
• In the Statement of Activities, interest is accrued on outstanding long-term debt, whereas in governmental funds, interest is not reported until due.		7,536
• Governmental funds do not account for changes in long-term debt (i.e., compensated absences). However, in the Statement of Activities, these changes are reported as either revenue or expense.		(21,393)
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	$	1,380,961

See notes to the 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, 2012

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget	Actual Amounts	
Revenues and Other Sources:				
Property taxes	$ 10,052,181	$ 10,052,181	$ 10,052,181	$ -
Interest, penalties and other taxes	146,162	146,162	157,564	11,402
Licenses, permits and fees	2,061,950	2,061,950	2,219,108	157,158
Intergovernmental	1,045,448	1,045,448	1,045,719	271
Charges for services	560,500	560,500	555,860	(4,640)
Investment income	5,550	5,550	13,544	7,994
Miscellaneous	11,100	11,100	(4,249)	(15,349)
Transfers in	679,743	679,743	445,481	(234,262)
Use of fund balance	2,600,000	2,600,000	2,600,000	-
Total Revenues and Other Sources	17,162,634	17,162,634	17,085,208	(77,426)
Expenditures and Other Uses:				
General government	4,896,679	4,896,679	4,469,819	426,860
Public safety	4,457,937	4,457,937	4,235,912	222,025
Highways and streets	1,579,239	1,579,239	1,469,373	109,866
Sanitation	570,837	570,837	536,457	34,380
Health	90,001	90,001	86,251	3,750
Welfare	86,480	86,480	62,503	23,977
Culture and recreation	613,689	613,689	584,610	29,079
Conservation	50,097	50,097	47,960	2,137
Debt service	707,675	707,675	702,339	5,336
Capital outlay	4,110,000	4,110,000	4,109,307	693
Total Expenditures and Other Uses	17,162,634	17,162,634	16,304,531	858,103
Excess (deficiency) of revenues and other sources over expenditures and other uses	$ -	$ -	$ 780,677	$ 780,677

See notes to the financial statements.

TOWN OF PELHAM, NEW HAMPSHIRE

FIDUCIARY FUNDS

STATEMENT OF FIDUCIARY NET POSITION

DECEMBER 31, 2012

	Agency Funds
ASSETS	
Cash and short-term investments	$ 757,658
Investments	179,807
Total Assets	937,465
LIABILITIES AND NET POSITION	
Other liabilities:	
Town funds:	
Escrow deposits	571,277
Other private trust funds	8,698
School funds:	
Capital reserve funds	262,853
Trust, gift, and scholarship funds	94,637
Total Liabilities	937,465
NET POSITION	
Total net position held in trust	$ -

See notes to the 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 2012, it was determined that no entities met the required GASB 39 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 protected by FDIC insurance and collateralization agreements maintained with Sovereign Bank.

Investments managed by the Trustees of Trust Funds consist of fixed income mutual funds, equity mutual funds, and short-term money market investments. Investments are reported at market value.

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. *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

H. *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.

I. *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.

J. *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.

K. *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)	$ 14,059,916	$ 14,257,693
Other financing sources/uses (GAAP Basis)	336,609	-
Subtotal (GAAP Basis)	14,396,525	14,257,693
Adjust tax revenue to accrual basis	(19,957)	-
Reverse beginning of year appropriation carryforwards from expenditures	-	(119,293)
Add end-of-year appropriation carryforwards from expenditures	-	2,032,810
Recognize use of fund balance as funding source	2,600,000	-
Reverse effects of nonbudgeted audit adjustments	-	133,321
Reverse effect of combining capital reserve funds with general fund	108,640	-
Budgetary Basis	$ 17,085,208	$ 16,304,531

D. Deficit Fund Equity

The following funds reflected deficit balances as of December 31, 2012:

Special Revenue Funds:	
Conservation fund	$ (13,672)
State grants	(6,487)
Other special revenue funds	(4,910)
	$ (25,069)

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 for deposits is the risk that in the event of a bank failure, the deposits may not be returned. The custodial credit risk for investments is the risk that, in the event of a failure of the counterparty

(e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party.

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, 2012, none of the Town's bank balance of $16,261,096 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). These funds are collateralized through a third-party agreement. Therefore, as of December 31, 2012, none of the Trustees' short-term cash and investment balances totaling $1,140,300 was exposed to custodial credit risk as uninsured, uncollateralized, or collateral held by pledging bank's trust department not in the Town's name.

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, 2012, the Town held investments totaling $455,260 in various certificates of deposit. These investments are exempt from rating disclosure and were fully insured by the FDIC and by collateral held by the Bank of New York in the name of Sovereign Bank.

The Trustees manage and invest funds in accordance with the prudent investor rule. At December 31, 2012, the Trustees held investments in various fixed income and equity mutual funds valued at $720,349. All of these investment types are exempt from rating disclosures.

Presented below (in thousands) is the actual rating as of year-end for each investment of the Town and the Trustees:

Investment Type	Fair Value	Minimum Legal Rating	Exempt From Disclosure
Certificates of deposit	$ 455	N/A	$ 455
Bond mutual funds	347	N/A	347
Equity mutual funds	374	N/A	374
Total investments	$ 1,176		$ 1,176

C. *Concentration of Credit Risk*

The Town does not have a formal investment policy for concentration of credit risk. At December 31, 2012, 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 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, 2012, 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, 2012 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, 2012, 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 state RSAs.

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, 2012 consist of the following:

Property taxes		
2012 levy		$ 1,154,096
Unredeemed tax liens		
2011 levy	192,851	
2010 levy	84,170	
2009 levy	2,190	
Prior levies	3,681	
		282,892
Land use change taxes		588
Yield taxes		449
Total taxes receivable		$ 1,438,025

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.

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	$ 28,887
Unredeemed tax liens	$ 7,072

6. Intergovernmental Receivables

This balance represents reimbursements requested from Federal and/or State agencies for expenditures incurred in 2012.

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, 2012 balances in interfund receivable and payable accounts:

Fund	Due From Other Funds	Due To Other Funds
General Fund	$ 337,573	$ 393,995
Nonmajor Governmental Funds:		
Special Revenue Funds:		
FEMA Fund	204,464	-
Sherburne Hall Fund	-	4,910
Village Green Tree Fund	-	340
Fire Impact Fees	-	105,894
PD/FD Special Detail Fund	-	12,361
Firearm License Fees	-	7,618
Drug Forfeiture Fund	-	9,576
Police/Fire Grants	4,209	6,487
Highway Block Grant	1,000	-
Sherburne Road Traffic Study	500	-
Castle Hill/ Mammoth Road Improvements	20,000	-
Park & Recreation Revolving Fund	66,789	-
Skate Park	41,440	-
Recreation Grants	14,151	-
Cable Equipment Fund	4,376	-
Senior Center Healthy Eating Grant	321	-
Conservation Fund	-	172,721
Cemetery General Maintenance Trust	16,760	-
Capital Project Funds:		
Senior Center	2,319	-
Subtotal	376,329	319,907
Total	$ 713,902	$ 713,902

8. Capital Assets

Capital asset activity for the year ended December 31, 2012 was as follows (in thousands):

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities:				
Capital assets, being depreciated:				
Buildings and improvements	$ 6,426	$ -	$ -	$ 6,426
Vehicles, machinery and equipment	4,221	461	-	4,682
Infrastructure	60,024	428	-	60,452
Total capital assets, being depreciated	70,671	889	-	71,560
Less accumulated depreciation for:				
Buildings and improvements	(1,698)	(176)	-	(1,874)
Vehicles, machinery and equipment	(2,946)	(233)	-	(3,179)
Infrastructure	(43,829)	(1,657)	-	(45,486)
Total accumulated depreciation	(48,473)	(2,066)	-	(50,539)
Total capital assets, being depreciated, net	22,198	(1,177)	-	21,021
Capital assets, not being depreciated:				
Land	6,220	200	-	6,420
Construction in progress	305	2,060	(20)	2,345
Total capital assets, not being depreciated	6,525	2,260	(20)	8,765
Governmental activities capital assets, net	$ 28,723	$ 1,083	$ (20)	$ 29,786

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

Governmental Activities:	
General government	$ 95
Public safety	219
Highways and streets*	1,672
Sanitation	10
Culture and recreation	70
Total depreciation expense - governmental activities	$ 2,066

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

9. Accounts Payable and Accrued Liabilities

Accounts payable and accrued liabilities represent 2012 expenditures paid after December 31, 2012.

10. Capital Lease Obligations

The Town is the lessee of certain equipment under capital and operating leases expiring in various years through October 19, 2016. Future minimum lease payments under the capital and operating leases consisted of the following as of December 31, 2012:

Fiscal Year	Capital Leases	Operating Leases
2013	$ 63,899	$ 101,645
2014	63,900	101,645
2015	32,575	82,360
2016	-	4,513
Total minimum lease payments	160,374	290,163
Less amounts representing interest	8,064	-
Present Value of Minimum Lease Payments	$ 152,310	$ 290,163

11. 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 12/31/12
Spring Street extension	11/23/14	4.75%	$ 57,254
Conservation land	03/10/16	4.15%	455,000
Municipal complex	08/15/22	4.11%	2,800,000
Total Governmental Activities:			$ 3,312,254

B. *Future Debt Service*

The annual payments to retire all general obligation long-term debt outstanding as of December 31, 2012 are as follows:

Governmental	Principal	Interest	Total
2013	$ 437,365	$ 140,503	$ 577,868
2014	439,889	122,574	562,463
2015	410,000	104,884	514,884
2016	345,000	88,290	433,290
2017	280,000	75,460	355,460
2018 - 2022	1,400,000	194,180	1,594,180
Total	$ 3,312,254	$ 725,891	$ 4,038,145

C. *Changes in General Long-Term Liabilities*

During the year ended December 31, 2012, the following changes occurred in long-term liabilities (in thousands):

	Total Balance 1/1/12	Additions	Reductions	Total Balance 12/31/12	Less Current Portion	Equals Long-Term Portion 12/31/12
Governmental Activities						
Bonds payable	$ 3,748	$ -	$ (436)	$ 3,312	$ (437)	$ 2,875
Other:						
Capital leases	104	215	(167)	152	(60)	92
Compensated absences	551	29	(8)	572	(115)	457
Total	$ 4,403	$ 244	$ (611)	$ 4,036	$ (612)	$ 3,424

12. 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, 2012:

	Governmental Funds General Fund
Fund Basis:	
Deferred revenues	$ 998,209

13. 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.

14. Governmental Funds - Balances

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

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

The following types of fund balances are reported at December 31, 2012:

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 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.

Unassigned - Represents amounts that are available to be spent in future periods.

Following is a breakdown of the Town's fund balances at December 31, 2012:

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
Nonspendable			
Reserve for inventory	$ 55,004	$ -	$ 55,004
Nonexpendable permanent funds	-	648,102	648,102
Total Nonexpendable	55,004	648,102	703,106
Restricted			
Special revenue funds	-	877,284	877,284
Expendable permanent funds	-	79,480	79,480
Total Restricted	-	956,764	956,764
Committed			
Article carryforwards	2,032,810	-	2,032,810
Capital project funds	-	2,319	2,319
Capital reserve funds	357,652	-	357,652
Total Committed	2,390,462	2,319	2,392,781
Unassigned			
General fund	906,567	-	906,567
Special revenue fund deficits	-	(25,069)	(25,069)
Total Unassigned	906,567	(25,069)	881,498
Total Fund Balance	$ 3,352,033	$ 1,582,116	$ 4,934,149

15. General Fund Unassigned Fund Balance

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

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

GAAP basis balance	$ 906,567
Deferred revenues	998,209
Tax Rate Setting Balance	$ 1,904,776

16. Commitments and Contingencies

Outstanding Lawsuits - There are several pending lawsuits in which the Town is involved. The Town's management is of the opinion that the potential future settlement of such claims 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.

17. Post-Employment Healthcare and Life Insurance Benefits

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

The Town does not directly provide other post-employment benefits (OPEB) to its current or retired employees; however, the Town participates in a community-rated plan administered by the Local Government Center, in which insurance premiums reflect the health claim experience of all participating employers. As a result, it is appropriate for the Town to use the unadjusted premiums as a basis for projecting retiree benefit costs. Since the Town does not currently provide direct other post-employment benefits to its retirees, and it is reasonable for the Town to project benefits using unadjusted premiums, the Town does not have an OPEB liability at December 31, 2012.

18. Retirement System

The Town follows the provisions of GASB Statement No. 27, *Accounting for Pensions by State and Local Governmental Employers*, (as amended by GASB 50) with respect to its employees' retirement funds.

A. *Plan Description*

The Town contributes to the New Hampshire Retirement System (the System), a cost-sharing, multiple-employer, contributory public employee defined benefit pension plan qualified under section 401(a) of the Internal Revenue Code and funded through a trust which is exempt from tax under Internal Revenue Code section 501(a). The System was established in 1967 and is governed by New Hampshire RSA 100-A, rules and regulations, federal laws, and policies adopted by its Board of Trustees. Membership in the System may be mandatory or optional, depending on employment position. Members are required to make regular contributions to the System. Member contribution rates are established and may be amended by the New Hampshire State Legislature.

System membership is divided into two groups. *Group I* includes full-time state employees (except police officers and firefighters) and teachers, as well as employees of a political subdivision (i.e., school district, county, town or other unit of local government) that has elected to participate in the System. *Group II* includes permanent police officers and firefighters. Membership is a condition of employment and System contributions are mandatory for both *Group I* and *Group II* employees who meet specific eligibility requirements.

Additional information on System eligibility requirements, membership parameters, funding policies, benefits, and the System's annual financial report may be obtained from the New Hampshire Retirement System, 54 Regional Drive, Concord, New Hampshire, 03301-8507, or from the System's website at www.nhrs.org.

B. *Funding Policy*

The System is supported by member contributions, employer contributions, and net earnings on the investments of the trust fund. Member contribution rates are set by statute at 7.00% of member's compensation for *Group I* members (employees and teachers), 11.55% of member's compensation for *Group II* Police, and 11.80% of member's compensation for *Group II* Fire. Employer contributions are set by the System's Board of Trustees based on biennial actuarial valuations prepared as of June 30th on the odd numbered years (2009, 2011, etc.).

In 2012, the Town was required to contribute 8.80% to the System for its eligible *Group I* employees, 19.95% for its eligible *Group II* Police

employees, and 22.89% for its eligible *Group II* Fire employees. The Town's total contributions to the System for the years ended December 31, 2012, 2011, and 2010 were $799,385, $777,083, and $623,202, respectively, which equaled its annual required contributions for each of these years.

19. 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.

20. Implementation of New GASB Standards

The Governmental Accounting Standards Board has issued Statement No. 68, *Accounting and Financial Reporting for Pensions*, which the Town will be implementing in 2015. Management's current assessment is that this pronouncement will have a significant impact on the Town's basic financial statements by requiring the Town to recognize, as a liability and expense, its applicable portion of the New Hampshire Retirement System's actuarially accrued unfunded pension liability.

TOWN OF PELHAM, NEW HAMPSHIRE

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

DECEMBER 31, 2012

	Special Revenue Funds						
	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	$ -	$ -	$ 11,078	$ 16,038	$ 41,408	$ 159,048	$ -
Investments	-	-	-	-	-	-	-
Accounts receivable	16,632	-	-	10	-	-	-
Due from other funds	-	66,789	-	-	-	-	204,464
Total Assets	$ 16,632	$ 66,789	$ 11,078	$ 16,048	$ 41,408	$ 159,048	$ 204,464
LIABILITIES AND FUND BALANCE							
Liabilities:							
Accounts payable	$ -	$ 2,676	$ -	$ -	$ -	$ -	$ -
Due to other funds	12,361	-	-	7,618	9,576	172,721	-
Total Liabilities	12,361	2,676	-	7,618	9,576	172,721	-
Fund Balances:							
Nonspendable	-	-	-	-	-	-	-
Restricted	4,271	64,113	11,078	8,430	31,832	-	204,464
Committed	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	(13,673)	-
Total Fund Balance	4,271	64,113	11,078	8,430	31,832	(13,673)	204,464
Total Liabilities and Fund Balance	$ 16,632	$ 66,789	$ 11,078	$ 16,048	$ 41,408	$ 159,048	$ 204,464

(continued)

TOWN OF PELHAM, NEW HAMPSHIRE

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

DECEMBER 31, 2012

(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	$ 7,169	$ -	$ 7,807	$ -	$ -	$ 105,894	$ 19,405	$ 7,072
Investments	-	-	-	-	-	-	-	-
Accounts receivable	-	-	-	-	-	-	-	-
Due from other funds	-	4,376	41,440	20,500	19,681	-	-	-
Total Assets	$ 7,169	$ 4,376	$ 49,247	$ 20,500	$ 19,681	$ 105,894	$ 19,405	$ 7,072
LIABILITIES AND FUND BALANCE								
Liabilities:								
Accounts payable	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Due to other funds	340	-	-	-	11,397	105,894	-	-
Total Liabilities	340	-	-	-	11,397	105,894	-	-
Fund Balances:								
Nonspendable	-	-	-	-	-	-	-	-
Restricted	6,829	4,376	49,247	20,500	19,680	-	19,405	7,072
Committed	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	(11,396)	-	-	-
Total Fund Balance	6,829	4,376	49,247	20,500	8,284	-	19,405	7,072
Total Liabilities and Fund Balance	$ 7,169	$ 4,376	$ 49,247	$ 20,500	$ 19,681	$ 105,894	$ 19,405	$ 7,072

(continued)

TOWN OF PELHAM, NEW HAMPSHIRE

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

DECEMBER 31, 2012

(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	$ 409,227	$ 784,146	$ -	$ 73,196	$ 5,988	$ 79,184	$ 863,330
Investments	-	-	-	539,912	108,486	648,398	648,398
Accounts receivable	-	16,642	-	-	-	-	16,642
Due from other funds	16,760	374,010	2,319	-	-	-	376,329
Total Assets	$ 425,987	$ 1,174,798	$ 2,319	$ 613,108	$ 114,474	$ 727,582	$ 1,904,699
LIABILITIES AND FUND BALANCE							
Liabilities:							
Accounts payable	$ -	$ 2,676	$ -	$ -	$ -	$ -	$ 2,676
Due to other funds	-	319,907	-	-	-	-	319,907
Total Liabilities	-	322,583	-	-	-	-	322,583
Fund Balances:							
Nonspendable	-	-	-	539,616	108,486	648,102	648,102
Restricted	425,987	877,284	-	73,492	5,988	79,480	956,764
Committed	-	-	2,319	-	-	-	2,319
Assigned	-	-	-	-	-	-	-
Unassigned	-	(25,069)	-	-	-	-	(25,069)
Total Fund Balance	425,987	852,215	2,319	613,108	114,474	727,582	1,582,116
Total Liabilities and Fund Balance	$ 425,987	$ 1,174,798	$ 2,319	$ 613,108	$ 114,474	$ 727,582	$ 1,904,699

TOWN OF PELHAM, NEW HAMPSHIRE

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2012

	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	$ -	$ -	$ -	$ -	$ -	$ -	$ 11,001	$ -
Licenses, permits and fees	-	-	-	-	2,480	-	-	-
Intergovernmental	-	-	-	-	-	46,178	-	68,373
Charges for services	25,000	76,335	324,722	65	-	-	-	-
Investment income	-	-	-	-	23	-	174	-
Miscellaneous	-	-	-	54,253	-	-	-	-
Total Revenues	25,000	76,335	324,722	54,318	2,503	46,178	11,175	68,373
Expenditures:								
Current:								
General Government	-	-	-	-	-	-	-	25
Public safety	-	76,475	-	-	12	30,977	-	-
Culture and recreation	-	-	330,542	15,044	-	-	-	-
Conservation	-	-	-	-	-	-	200,740	-
Total Expenditures	-	76,475	330,542	15,044	12	30,977	200,740	25
Excess (deficiency) of revenues over expenditures	25,000	(140)	(5,820)	39,274	2,491	15,201	(189,565)	68,348
Other Financing Sources (Uses):								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	(90,000)	-	-	(47,266)	-	-	-	(57,560)
Total Other Financing Sources (Uses)	(90,000)	-	-	(47,266)	-	-	-	(57,560)
Change in fund balances	(65,000)	(140)	(5,820)	(7,992)	2,491	15,201	(189,565)	10,788
Fund Balances, beginning of year	65,000	4,411	69,933	19,070	5,939	16,631	175,892	193,676
Fund Balances, end of year	$ -	$ 4,271	$ 64,113	$ 11,078	$ 8,430	$ 31,832	$ (13,673)	$ 204,464

(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, 2012

(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	-	-	-	-	-	47,778	12,976	-
Intergovernmental	-	-	-	-	5,841	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Investment income	14	-	16	-	-	349	10	49
Miscellaneous	-	-	-	-	-	-	-	-
Total Revenues	14	-	16	-	5,841	48,127	12,986	49
Expenditures:								
Current:								
General Government	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	5,339	-	-	-
Culture and recreation	-	4,062	-	-	-	-	-	-
Conservation	-	-	-	-		-	-	-
Total Expenditures	-	4,062	-	-	5,339	-	-	-
Excess (deficiency) of revenues over expenditures	14	(4,062)	16	-	502	48,127	12,986	49
Other Financing Sources (Uses):								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	(189,049)	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	(189,049)	-	-
Change in fund balances	14	(4,062)	16	-	502	(140,922)	12,986	49
Fund Balances, beginning of year	6,815	8,438	49,231	20,500	7,782	140,922	6,419	7,023
Fund Balances, end of year	$ 6,829	$ 4,376	$ 49,247	$ 20,500	$ 8,284	$ -	$ 19,405	$ 7,072

(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, 2012

(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	$ -	$ 11,001	$ -	$ -	$ -	$ -	$ 11,001
Licenses, permits and fees	-	63,234	-	-	-		63,234
Intergovernmental	-	120,392	-	-	-	-	120,392
Charges for services	-	426,122	-	-	-	-	426,122
Investment income	228	863	-	59,125	2,556	61,681	62,544
Miscellaneous	17,700	71,953	-	-	-	-	71,953
Total Revenues	17,928	693,565	-	59,125	2,556	61,681	755,246
Expenditures:							
Current:							
General Government	-	25	-	6,565	-	6,565	6,590
Public safety	-	112,803	-	-	-	-	112,803
Culture and recreation	13,386	363,034	-	-	813	813	363,847
Conservation	-	200,740	-	-	-	-	200,740
Total Expenditures	13,386	676,602	-	6,565	813	7,378	683,980
Excess (deficiency) of revenues over expenditures	4,542	16,963	-	52,560	1,743	54,303	71,266
Other Financing Sources (Uses):							
Transfers in	-	-	-	-	47,266	47,266	47,266
Transfers out	-	(383,875)	-	-	-	-	(383,875)
Total Other Financing Sources (Uses)	-	(383,875)	-	-	47,266	47,266	(336,609)
Change in fund balances	4,542	(366,912)	-	52,560	49,009	101,569	(265,343)
Fund Balances, beginning of year	421,445	1,219,127	2,319	560,548	65,465	626,013	1,847,459
Fund Balances, end of year	$ 425,987	$ 852,215	$ 2,319	$ 613,108	$ 114,474	$ 727,582	$ 1,582,116

Finance Department

Finance Director:

Cynthia Kelley

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:
ckelley@pelhamweb.com

Bookkeeper:
Dayanand Ramgopaul

Finance Department Consists of:

Accounts Payable
Accounts Receivable
Human Resources
Payroll

2013 Town of Pelham Revenues*

Description	2013 Revenue
Property Tax	31,711,948
Land Use	3,520
Current Use Interest	41
Yield Taxes	8,689
Property Tax Interest	116,527
Yield Tax Interest	118
Tax Coll Miscellaneous Revenue	552
Tax Lien Interest	8,146
Pilot Payments	24,538
Tax Collector Total	***31,874,078***
UCC Filing & Certificates	5,996
Motor Vehicles Decal Fees	2,279,756
Town MV Title Fees	50
Town MV Registration Fees	6,562
Junk License Renewal Fees	1,325
Town Dog License Fees	775
Dog Fines & Penalties	2,976
State Dog License Fees	-3,195
Animal Control Pop Fee	23,907
Dog License Contra	-16,381
Boat Taxes	8,672
Boat Fee Contra	-8,169
Hunting/Fishing License	57
Hunting/Fishing Contra	12,920
Wetlands Applications	-8,795
Vital Statistics	1,935
VS - Contra	-512
Town Clerk - Notary Public Fee	5,996
Miscellaneous	2,279,756
Town Clerk Total	***2,362,833***
NH Shared Rev/Meal	***574,067***
NH Highway Block Grant	***265,757***
Conservation Sign Revenue	***382***
NH/Fed Forest Land Reimbursement	***43***
PB - Late Fees/Stop Work	300
PB-Application Fees	13,270
Planning-Copier Fees	1,045
Building Permits	43,692
Electrical Permits	11,850
Well Water Permit	600
Plumbing Permits	7,600
Occupancy Permits	200
Reinspection Fees	-700
Planning Total	***77,857***
Assessing-Copy Fees	***395***

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

2013 Town of Pelham Revenues* (cont.)

Description	2013 Revenue
PD Court Fines	4,789
PD Alarm Permits	80
PD Misc (inmate phone,etc)	405
PD Special Details	45,678
PD Witness Fees	5,586
PD Insurance Fees	1,531
PD Police (Reimb) Grants	655
PD Parking Violations	260
PD Total	***58,984***
FD Ambulance Fees	194,996
FD Miscellaneous	6,268
FD Total	***201,264***
Cable Income	***203,381***
Cemetery - Open & Close	19,500
Cemetery - Cremation	6,230
Cemetery - Lots	4,440
Cemetery - Maintenance Fund	7,200
Cemetery Total	***37,370***
Welfare Reimbursements	***432***
Transfer - Recycle Lt Iron	39,656
Transfer Recycling/Aluminum	11,053
Transfer - CFCC/HCFC Disposal	3,825
Transfer - TV & Monitors	10,695
Transfer - Veg Oil	2,405
Transfer - Microwaves	10
Transfer - Pick Ups	75
Transfer - Batteries	1,948
Transfer - Clothing	3,725
Transfer - Furniture	7,611
Transfer Total	***81,003***
Sale of Property	875
Highway - Plowing Private Roads	20,226
Interest Earned - Money Fund	16,687
Interest Earned-NHPDIP	140
Miscellaneous Revenue	1,603
Hawkers & Peddlers	150
Selectmen Total	***39,681***

*** THIS REPORT HAS NOT BEEN AUDITED**

2013 Town of Pelham Expenses*

Description	2013 Total Expended
Selectmen - Salaries	258,234
Selectmen - Supplies	4,078
Selectmen - Telephone	5,148
Selectmen - Repairs	3,000
Selectmen - Rentals	596
Selectmen - New Equipment	100
Selectmen - Expenses	66,335
Selectmen - Specials	12,953
Selectmen Total	***350,444***
Bud Comm - Salaries	1,179
Bud Comm - Supplies	0
Bud Comm Total	***1,179***
Trust Fund - Supplies	0
Trust Fund - Expense	0
Trust Fund - Specials	0
Trust Fund Total	***0***
Town Clerk - Salaries	178,103
Town Clerk - Supplies	15,686
Town Clerk - Telephone	23
Town Clerk - Rentals	539
Town Clerk - Expenses	10,739
Town Clerk Total	***205,089***
Elections - Salaries	3,720
Elections - Supplies	3,566
Elections - Expenses	200
Elections Total	***7,486***
Assessor - Salaries	37,523
Assessor - Supplies	2,240
Assessor - Telephone	11
Assessor - Rentals	539
Assessor - Expenses	34,983
Assessor-Specials	35,023
Assessor Total	***110,319***
Treasurer - Salaries	4,740
Treasurer - Supplies	795
Treasurer - Expense	662
Treasurer - Specials	3,830
Treasurer Total	***10,027***
Legal - Expenses	93,176
Legal Total	***93,176***

THIS REPORT HAS NOT BEEN AUDITED

2013 Town of Pelham Expenses* *(cont.)*

Description	2013 Total Expended
Planning - Salaries	232,947
Planning - Supplies	6,866
Planning - Telephone	699
Planning - Gas & Oil	373
Planning - Repairs	1,752
Planning - Rentals	539
Planning - Expenses	24,690
Planning - Specials	1,000
Planning Total	***268,865***
Town Building - Salaries	0
Town Buildings - Supplies	6,924
Town Buildings - Electric	102,642
Town Buildings - Phones/Cable	15,601
Town Building - Water/Pennichuck	14,598
Town Buildings Heat/Pro/Oil	109,977
Town Buildings Repairs	40,901
Town Buildings New Equip	34,985
Town Buildings Expenses	267,794
Town Buildings Total	***593,420***
Cemetery - Salaries	74,310
Cemetery - Supplies	11,488
Cemetery - Telephone	1,690
Cemetery - Gas & Oil	2,591
Cemetery - Repairs	2,549
Cemetery - Rentals	4,625
Cemetery - New Equip	194
Cemetery - Expenses	8,337
Cemetery - Specials	37,640
Cemetery Total	***143,423***
Insurance - Expense	1,617,286
Insurance Total	***1,617,286***
Police - Salaries	2,050,996
Police - Supplies	40,826
Police - Telephone	21,271
Police - Gas & Oil	48,281
Police - Repairs	42,029
Police - Rentals	6,185
Police - New Equipment	105,725
Police - Expenses	62,391
Police Total	***2,377,703***

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

2013 Town of Pelham Expenses* *(cont.)*

Description	2013 Total Expended
Fire - Salaries	1,369,243
Fire - Supplies	54,427
Fire - Telephone	16,005
Fire - Gas & Oil	15,541
Fire - Repairs	51,526
Fire - Rentals	40,722
Fire - New Equipment	110,762
Fire - Expenses	34,028
Fire - Specials	20,398
Fire Total	***1,712,653***
Emergency Mgmt - Salaries	0
Emergency Mgmt - Supplies	0
Emergency Mgmt - Telephone	160
Emergency Mgmt - Gas & Oil	0
Emergency Mgmt - Repairs	1,049
Emergency Mgmt - New Equip	0
Emergency Mgmt Total	***1,209***
Highway - Salaries	450,246
Highway - Supplies	238,851
Highway - Telephone	3,688
Highway - Gas & Oil	44,698
Highway - Repairs	44,843
Highway - Rentals	206,499
Highway - New Equipment	78,895
Highway - Expenses	44,480
Highway - Specials	156,023
Highway Total	***1,268,222***
Transfer Station - Salaries	231,033
Transfer - Supplies	2,786
Transfer - Telephone	2,337
Transfer - Gas & Oil	6,279
Transfer - Repairs	11,198
Transfer - Rentals	0
Transfer - New Equip	0
Transfer - Expenses	280,132
Transfer Total	***533,764***
Health Officer - Expenses	2,500
Health Officer - Specials	37,500
Health Officer Total	***40,000***
Health Services - Expenses	46,235
Health Services Total	***46,235***

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

2013 Town of Pelham Expenses* *(cont.)*

Description	2013 Total Expended
Human Services - Salaries	12,749
Human Services - Expenses	78,685
Human Services Total	***91,434***
Recreation - Salaries	144,687
Recreation - Supplies	5,921
Recreation - Telephone	2,498
Recreation - Gas & Oil	1,044
Recreation - Repairs	4,539
Recreation - Rentals	5,143
Recreation - New Equipment	0
Recreation - Expenses	18,736
Recreation - Specials	0
Recreation Total	***182,567***
Cable - Salaries	85,963
Cable - Supplies	2,745
Cable - Telephone	4,334
Cable - Repairs	2,184
Cable - New Equipment	0
Cable - Expenses	0
Cable Total	***95,226***
Senior Citizens - Salaries	75,738
Senior Citizens - Supplies	169
Senior Citizens - Telephone	2,596
Senior Citizens - Gas & Oil	3,397
Senior Citizens - Repairs	2,651
Senior Citizens - Rentals	2,051
Senior Citizens - Expenses	2,647
Senior Citizens Total	***89,249***
Library - Salaries	186,765
Library - Supplies	3,989
Library - Telephone	466
Library - Repairs	0
Library - New Equipment	2,361
Library - Expenses	3,702
Library - Specials	30,881
Library Total	***228,163***
Town Celebrations - Exp	6,800
Town Celebrations Total	***6,800***

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

2013 Town of Pelham Expenses* *(cont.)*

Description	2013 Total Expended
Cons Comm - Salaries	362
Cons Comm - Supplies	3
Cons Comm - Expenses	684
Conservation Total	***1,049***
Debt Service Principal	437,366
Debt Service - Interest	140,137
Interest - TAN Notes	0
Debt Total	***577,503***
TOTAL EXPENDITURES	**11,820,381**

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

TOWN OF PELHAM
2013 COMPARATIVE BUDGET TO ACTUAL*

DESCRIPTION	BUDGET	EXPENDED
Selectmen	484,688	350,444
Budget Committee	4,082	1,179
Trustees of the Trust Fund	145	0
Town Clerk	211,434	205,089
Elections	10,016	7,486
Assessing	150,105	110,319
Treasurer	8,331	10,026
Legal	85,000	93,176
Retirement	1,249,300	1,167,889
Planning	286,785	268,865
Town Buildings	526,582	593,420
Cemetery	143,243	143,423
Insurance	2,108,261	1,617,286
Police Department	2,475,062	2,377,703
Fire Department	1,846,638	1,712,653
Emergency Management	8,809	1,209
Highway Department	1,297,020	1,268,222
Transfer Station	571,623	533,764
Health Officer	43,766	40,000
Health Services	46,235	46,235
Human Services	86,480	91,434
Recreation	185,516	182,567
Cable	96,450	95,226
Senior Center	95,551	89,249
Library	232,206	228,163
Town Celebrations	9,055	6,800
Conservation Commission	3,747	1,049
Debt Service Principal	437,366	437,366
Debt Service Interest	145,503	140,137
TOTALS	***12,848,999***	***11,820,379***

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

2013 MS-7

BUDGET OF A TOWN WITH A MUNICIPAL BUDGET COMMITTEE

MS-7

BUDGET OF A TOWN WITH A MUNICIPAL BUDGET COMMITTEE

OF:TOWN OF PELHAM

BUDGET FORM FOR A TOWN WHICH HAS ADOPTED THE PROVISIONS OF RSA 32:14 THROUGH 32:24

Appropriations and Estimates of Revenue for the Ensuing Year January 1, 2013 to December 31, 2013

or Fiscal Year From _____ to _____

IMPORTANT:

Please read RSA 32:5 applicable to all municipalities.

1. Use this form to list the operating budget and all special and individual warrant articles in the appropriate recommended and not recommended area. All proposed appropriations must be on this form.
2. Hold at least one public hearing on this budget.
3. When completed, a copy of the budget must be posted with the warrant. Another copy must be placed on file with the town clerk, and a copy sent to the Department of Revenue Administration at the address below within 20 days after the meeting.

This form was posted with the warrant on (Date): 1/28/13

BUDGET COMMITTEE

Please sign in ink.

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.

THIS BUDGET SHALL BE POSTED WITH THE TOWN WARRANT

FOR DRA USE ONLY

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION
P.O. BOX 487, CONCORD, NH 03302-0487
(603)230-5090

MS-7
Rev. 05/12

MS-7 **Budget - Town of Pelham FY 2013**

1	2	3	4	5	6	7	8	9
ACCT.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	OP Bud. Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	SELECTMEN'S APPROPRIATIONS Ensuing Fiscal Year (Recommended)	(Not Recommended)	BUDGET COMMITTEE'S APPROPRIATIONS Ensuing Fiscal Year (Recommended)	(Not Recommended)
	GENERAL GOVERNMENT							
4130-4139	Executive	3	482,365	381,486	485,894		485,894	
4140-4149	Election,Reg.& Vital Statistics	3	227,982	219,394	223,181		223,181	
4150-4151	Financial Administration	3	158,896	122,936	158,981		158,981	
4152	Revaluation of Property	3	-	-	-		-	
4153	Legal Expense	3	85,000	140,909	110,000		110,000	
4155-4159	Personnel Administration	3	1,152,199	1,041,440	1,249,300		1,249,300	
4191-4193	Planning & Zoning	3	284,597	243,401	303,398		299,093	
4194	General Government Buildings	3	524,902	606,081	570,422		570,422	
4195	Cemeteries	3	143,643	143,793	143,114		143,114	
4196	Insurance	3	1,837,095	1,546,128	2,108,261		2,108,261	
4197	Advertising & Regional Assoc.	3	-	-	-		-	
4199	Other General Government	3	-	-	-		-	
	PUBLIC SAFETY							
4210-4214	Police	3	2,609,941	2,401,622	2,472,522		2,472,522	
4215-4219	Ambulance	4	210,000	209,308	-		-	
4220-4229	Fire	3	1,839,187	1,655,918	1,944,026		1,943,774	
4240-4249	Building Inspection		-	-	-		-	
4290-4298	Emergency Management	3	8,809	2,932	8,809		8,809	
4299	Other (Including Communications)		-	-	-		-	
	AIRPORT/AVIATION CENTER							
4301-4309	Airport Operations		-	-	-		-	
	HIGHWAYS & STREETS							
4311	Administration	3	1,303,821	1,182,164	1,358,065		1,358,065	
4312	Highways & Streets	7						
4313	Bridges		-					

MS-7 **Budget - Town of Pelham FY 2013**

1	2	3	4	5	6	7	8	9
ACCT.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	OP Bud. Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	SELECTMEN'S APPROPRIATIONS Ensuing Fiscal Year (Recommended)	(Not Recommended)	BUDGET COMM. APPROPRIATIONS Ensuing Fiscal Year (Recommended)	(Not Recommended)
	HIGHWAYS & STREETS (cont.)							
4316	Street Lighting		-	-	-		-	
4319	Other		-	-	-		-	
	SANITATION							
4321	Administration		-	-	-		-	
4323	Solid Waste Collection		-	-	-		-	
4324	Solid Waste Disposal	3	570,837	537,757	564,269		564,269	
4325	Solid Waste Clean-up		-	-	-		-	
4326-4329	Sewage Coll. & Disposal & Other		-	-	-		-	
	WATER DISTRIBUTION & TREATMENT							
4331	Administration		-	-	-		-	
4332	Water Services		-	-	-		-	
4335-4339	Water Treatment, Conserv.& Other		-	-	-		-	
	ELECTRIC							
4351-4352	Admin. and Generation		-	-	-		-	
4353	Purchase Costs		-	-	-		-	
4354	Electric Equipment Maintenance		-	-	-		-	
4359	Other Electric Costs		-	-	-		-	
	HEALTH/WELFARE							
4411	Administration	3	43,766	40,016	43,766		43,766	
4414	Pest Control		-	-	-		-	
4415-4419	Health Agencies & Hosp. & Other	3	46,235	46,235	51,175		51,175	
4441-4442	Administration & Direct Assist.	3	86,480	62,481	86,480		89,340	
4444	Intergovernmental Welfare Payemnts		-	-	-		-	
4445-4449	Vendor Payments & Other		-	-	-		-	

MS-7 **Budget - Town of Pelham FY 2013**

1	2	3	4	5	6	7	8	9
ACCT.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	OP Bud. Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	SELECTMEN'S APPROPRIATIONS Ensuing Fiscal Year (Recommended)	(Not Recommended)	BUDGET COMMITTEE'S APPROPRIATIONS Ensuing Fiscal Year (Recommended)	(Not Recommended)
	CULTURE & RECREATION							
4520-4529	Parks & Recreation	3	184,278	177,775	185,050		185,050	
4550-4559	Library	3	230,256	224,139	235,947		235,947	
4583	Patriotic Purposes	3	9,055	4,803	9,830		9,702	
4589	Other Culture & Recreation	3	190,100	177,209	196,194		196,194	
	CONSERVATION							
4611-4612	Admin.& Purch. of Nat. Resources	3	3,747	1,610	3,747		3,747	
4619	Other Conservation	9						
4631-4632	Redevelopment and Housing		-	-	-		-	
4651-4659	Economic Development		-	-	-		-	
	DEBT SERVICE							
4711	Princ.- Long Term Bonds & Notes	3	541,310	534,276	437,366		437,366	
4721	Interest-Long Term Bonds & Notes	3	161,365	167,862	140,503		140,503	
4723	Int. on Tax Anticipation Notes	3	5,000	-	5,000		5,000	
4790-4799	Other Debt Service		-	-	-		-	
	CAPITAL OUTLAY							
4901	Land		-	-				
4902	Machinery, Vehicles & Equipment		-	-				
4903	Buildings	10						
4909	Improvements Other Than Bldgs.		-	-	-		-	
	OPERATING TRANSFERS OUT							
4912	To Special Revenue Fund		-	-	-		-	
4913	To Capital Projects Fund		-	-	-		-	
4914	To Enterprise Fund		-	-	-		-	
	- Sewer		-	-	-		-	
	- Water		-	-	-		-	

MS-7 Budget - Town of Pelham FY 2013

1	2	3	4	5	6	7	8	9
ACCT.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	OP Bud. Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	SELECTMEN'S APPROPRIATIONS Ensuing Fiscal Year (Recommended)	(Not Recommended)	BUDGET COMMITTEE'S APPROPRIATIONS Ensuing Fiscal Year (Recommended)	(Not Recommended)
	OPERATING TRANSFERS OUT (cont.)							
	- Electric							
	- Airport							
4918	To Nonexpendable Trust Funds							
4919	To Fiduciary Funds							
OPERATING BUDGET TOTAL			12,940,866		13,095,300		13,093,475	

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SPECIAL WARRANT ARTICLES

Special warrant articles are defined in RSA 32:3,VI, as appropriations: 1) in petitioned warrant articles; 2) appropriations raised by bonds or notes; 3) appropriations to or from a separate fund created pursuant to law, such as capital reserve funds or trusts funds; or 4) an appropriation designated on the warrant as a special article or as a nonlapsing or nontransferable article.

1	2	3	4	5	6	7	8	9
ACCT.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	SELECTMEN'S APPROPRIATIONS Ensuing Fiscal Year (Recommended)	(Not Recommended)	BUDGET COMMITTEE'S APPROPRIATIONS Ensuing Fiscal Year (Recommended)	(Not Recommended)
4220	To Capital Reserve Fund	5 & 10	-		105,000		105,000	
4916	To Exp.Tr.Fund	11	-		25,000		25,000	
4917	To Health Maint. Trust Funds		-					
4311	Highway Block Grant	7	275,418	226,388	266,189		266,189	
4194	SAU Bond	2			895,000		895,000	
4194	SAU Bond 1st Payment	2			99,700		99,700	
4191	Willow Street Engineering	6			175,000		175,000	
	SPECIAL ARTICLES RECOMMENDED		275,418	226,388	1,565,889	-	1,565,889	

INDIVIDUAL WARRANT ARTICLES

"Individual" warrant articles are not necessarily the same as "special warrant articles". An example of an individual warrant article might be negotiated cost items for labor agreements, leases or items of a one time nature you wish to address individually.

1	2	3	4	5	6	7	8	9
ACCT.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	SELECTMEN'S APPROPRIATIONS Ensuing Fiscal Year (Recommended)	(Not Recommended)	BUDGET COMMITTEE'S APPROPRIATIONS Ensuing Fiscal Year (Recommended)	(Not Recommended)
4210	Communications Supervisor	4			62,813		62,813	
4191	Planning Dept. Vehicle	8			5,329		5,329	
	INDIVIDUAL ARTICLES RECOMMENDED				68,142	-	68,142	

2013 MS-7 (pg. 7)

MS-7 Budget - Town of Pelham FY 2013

1	2	3	4	5	6
ACCT.#	SOURCE OF REVENUE	Warr. Art.#	Actual Revenues Prior Year	Selectmen's Estimated Revenues	Budget Committee's Est. Revenues
	TAXES				
3120	Land Use Change Taxes - General Fund		3,667	3,500	3,500
3180	Resident Taxes		-	-	-
3185	Yield Taxes		4,222	4,000	4,000
3186	Payment in Lieu of Taxes		27,601	26,000	26,000
3189	Other Taxes		270	-	-
3190	Interest & Penalties on Delinquent Taxes		123,400	102,500	102,500
	Inventory Penalties		-	-	-
3187	Excavation Tax ($.02 cents per cu yd)		-	-	-
	LICENSES, PERMITS & FEES				
3210	Business Licenses & Permits		2,582	2,500	2,500
3220	Motor Vehicle Permit Fees		2,139,723	2,050,000	2,050,000
3230	Building Permits		63,697	49,875	49,875
3290	Other Licenses, Permits & Fees		13,326	11,800	11,800
3311-3319	**FROM FEDERAL GOVERNMENT**				
	FROM STATE				
3351	Shared Revenues		-		
3352	Meals & Rooms Tax Distribution		575,198	560,000	560,000
3353	Highway Block Grant	7	274,044	266,189	266,189
3354	Conservation Revenues		363	250	250
3355	Housing & Community Development				
3356	State & Federal Forest Land Reimbursement		57	50	50
3357	Flood Control Reimbursement				
3359	Other (Including Railroad Tax)				
3379	**FROM OTHER GOVERNMENTS**				
	CHARGES FOR SERVICES				
3401-3406	Income from Departments		576,042	514,300	514,300
3409	Other Charges		200	100	100
	MISCELLANEOUS REVENUES				
3501	Sale of Municipal Property		-	500	500
3502	Interest on Investments		6,453		
3503-3509	Other		20,056	10,500	10,500
	INTERFUND OPERATING TRANSFERS IN				
3912	From Special Revenue Funds	11		175,000	175,000
3913	From Capital Projects Funds				

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3,830,900	3,777,064	3,777,064

2013 MS-7 (pg. 8)

MS-7 Budget - Town of Pelham FY 2013

1	2	3	4	5	6
ACCT.#	SOURCE OF REVENUE	Warr. Art.#	Actual Revenues Prior Year	Selectmen's Estimated Revenues	Budget Committee's Est. Revenues
	INTERFUND OPERATING TRANSFERS IN (cont.)				
3914	From Enterprise Funds				
	Sewer - (Offset)				
	Water - (Offset)				
	Electric - (Offset)				
	Airport - (Offset)				
3915	From Capital Reserve Funds	5 & 10		105,000	105,000
3916	From Trust & Fiduciary Funds				
3917	Transfers from Conservation Funds				
	OTHER FINANCING SOURCES				
3934	Proc. from Long Term Bonds & Notes				
	Amounts Voted From Fund Balance				
	Estimated Fund Balance to Reduce Taxes				
	TOTAL ESTIMATED REVENUE & CREDITS			3,882,064	3,882,064

BUDGET SUMMARY

	PRIOR YEAR ADOPTED BUDGET	SELECTMEN'S RECOMMENDED BUDGET	BUDGET COMMITTEE'S RECOMMENDED BUDGET
Operating Budget Appropriations Recommended (from pg. 5)	12,940,866	13,095,300	13,093,475
Special Warrant Articles Recommended (from pg. 6)	275,418	1,565,889	1,565,889
Individual Warrant Articles Recommended (from pg. 6)		68,142	68,142
TOTAL Appropriations Recommended		14,729,331	14,727,506
Less: Amount of Estimated Revenues & Credits (from above)		3,882,064	3,882,064
Estimated Amount of Taxes to be Raised		10,847,267	10,845,442

Maximum Allowable Increase to Budget Committee's Recommended Budget per RSA 32:18: _____ 1,414,464
(See Supplemental Schedule With 10% Calculation)

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2013 Summary of Inventory of Valuation* MS-1

DESCRIPTION OF PROPERTY		2013 VALUATION
Value of Land Only:		
Current Use	$452,660	
Residential	$546,587,038	
Commercial/Industrial	$40,364,920	
Total of Taxable Land	$587,404,618	
VALUE OF BUILDINGS ONLY		
Residential	$725,704,173	
Manufactured Housing	$367,400	
Commercial/Industrial	$55,929,627	
Total of Taxable Buildings	$782,001,200	
PUBLIC UTILITIES	$39,245,500	
VALUATION BEFORE EXEMPTIONS	$ 1,408,651,318	
CERTAIN DISABLED VETERANS		-
MODIFIED ASSESSED VALUATION OF ALL PROPERTIES		$1,408,651,318
Blind Exemption	$165,000	
Elderly Exemption	$8,678,200	
Wood-Heating Exemption	$66,000	
Solar Exemption	$63,800	
TOTAL AMOUNT OF EXEMPTIONS		$ (8,973,000)
NET VALUE ON WHICH TAX RATE IS COMPUTED		$ 1,399,678,318
LESS: PUBLIC UTILITIES		$ (39,245,500)
NET VALUATION ON WHICH STATE EDUCATION TAX RATE IS COMPUTED		$ 1,360,432,818

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

2013 TOWN OF PELHAM – TAX RATE CALCULATION

DEPARTMENT OF REVENUE ADMINISTRATION
Municipal Services Division
2013 Tax Rate Calculation

11/8/13

TOWN/CITY: PELHAM

No Audit Received - RSA 41:31-d

Gross Appropriations	13,345,188
Less: Revenues	4,574,025
	0
Add: Overlay (RSA 76:6)	56,333
War Service Credits	237,000

Net Town Appropriation		9,064,496
Special Adjustment		0
Approved Town/City Tax Effort	9,064,496	**TOWN RATE 6.48**

SCHOOL PORTION

Net Local School Budget: Gross Approp. - Revenue	27,390,982	2,358,371	25,032,611
Regional School Apportionment			0
Less: Education Grant			(3,877,038)

Education Tax (from below)	(3,359,266)	
Approved School(s) Tax Effort	17,796,307	**LOCAL SCHOOL RATE 12.71**

EDUCATION TAX

Equalized Valuation(no utilities) x	$2.435	
1,379,575,350	3,359,266	**STATE SCHOOL RATE 2.47**
Divide by Local Assessed Valuation (no utilities)		
1,360,432,818		

COUNTY PORTION

Due to County	1,693,638
	0

Approved County Tax Effort	1,693,638	**COUNTY RATE 1.21**
		TOTAL RATE 22.87
Total Property Taxes Assessed	31,913,707	
Less: War Service Credits	(237,000)	
Add: Village District Commitment(s)	0	
Total Property Tax Commitment	**31,676,707**	

PROOF OF RATE

	Local Assessed Valuation	Tax Rate	Assessment
Education Tax (no utilities)	1,360,432,818	2.47	3,359,266
All Other Taxes	1,399,678,318	20.40	28,554,441
			31,913,707

TRC# 127 **TRC# 127**

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]
2003	27.95	5.32	13.06	2.09	7.48	14.83	648,586
2004	29.85	6.65	15.96	2.01	5.23	14.72	686,624
2005	31.25	7.16	16.96	2.15	4.98	13.53	701,297
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

How does Pelham compare with other towns in NH?

In 2012 the Town was ranked 146th lowest out of 257 communities

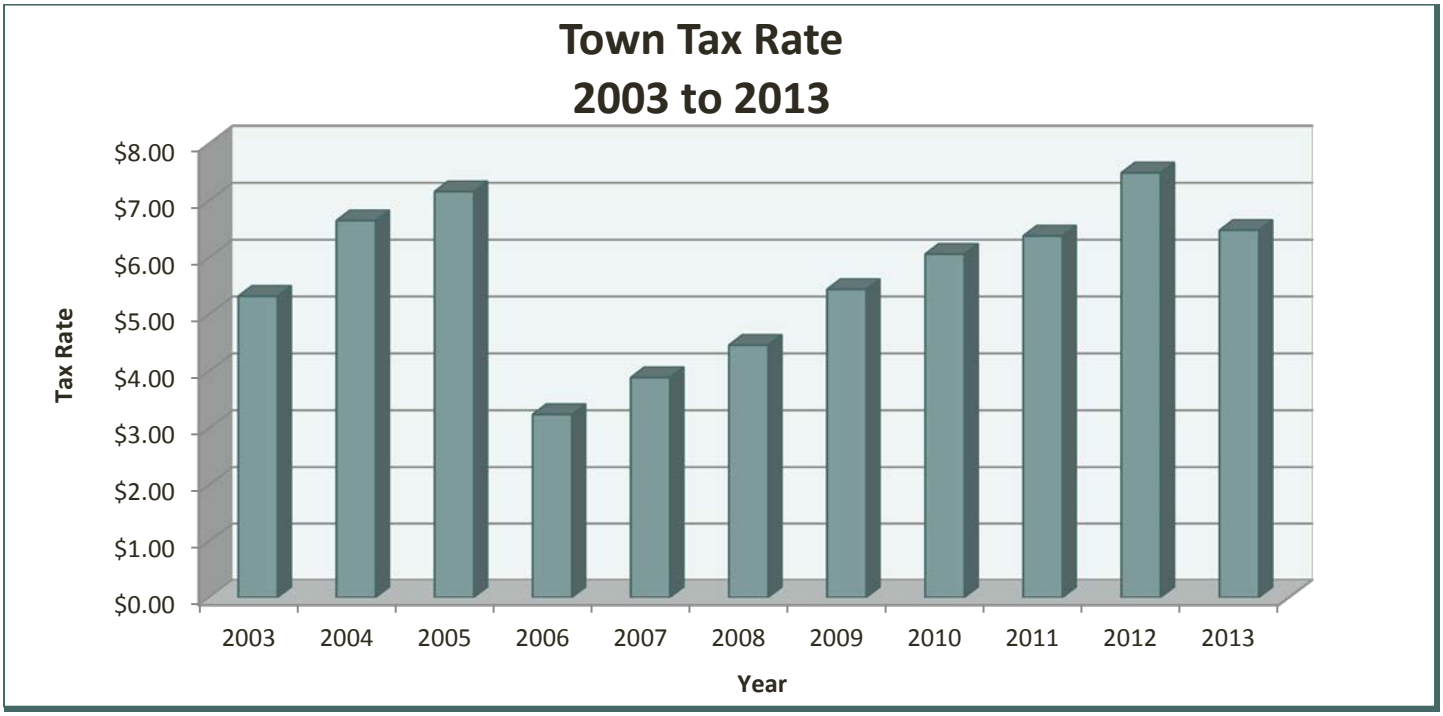
Notes:

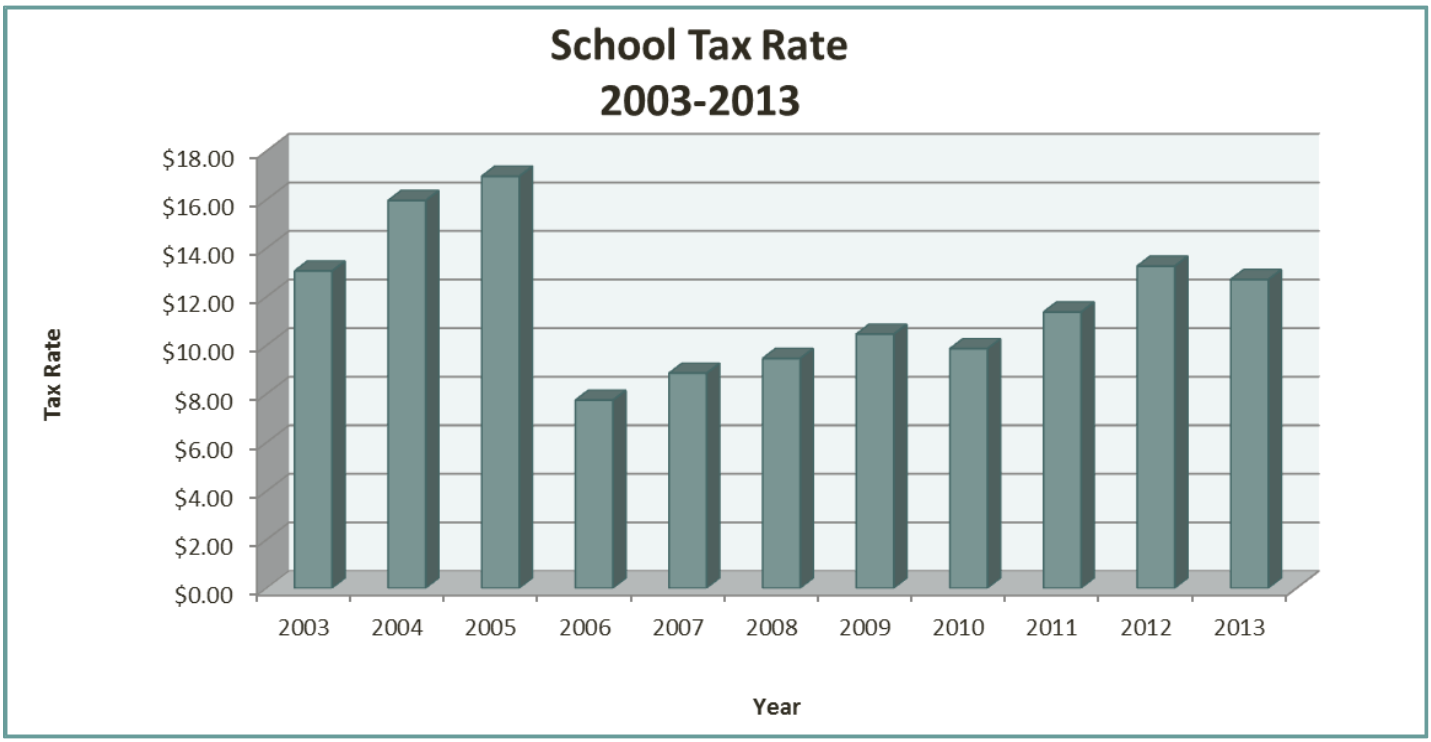
1) This is estimated tax rate established by the State Department of Revenue Administration as if the Town were assessed at 98% of its full value

2) Town assessed valuation (1,399,678,318)

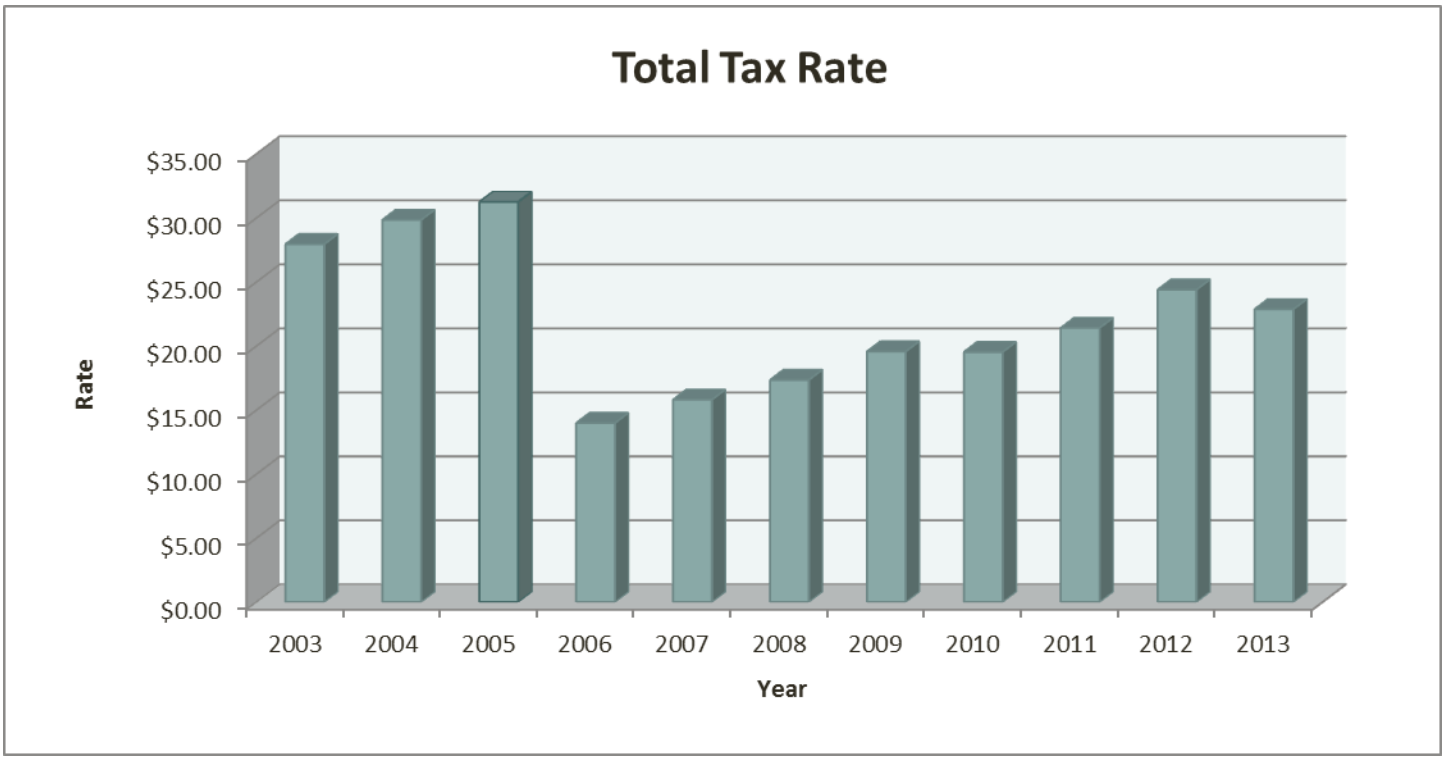
*** THIS REPORT HAS NOT BEEN AUDITED ***

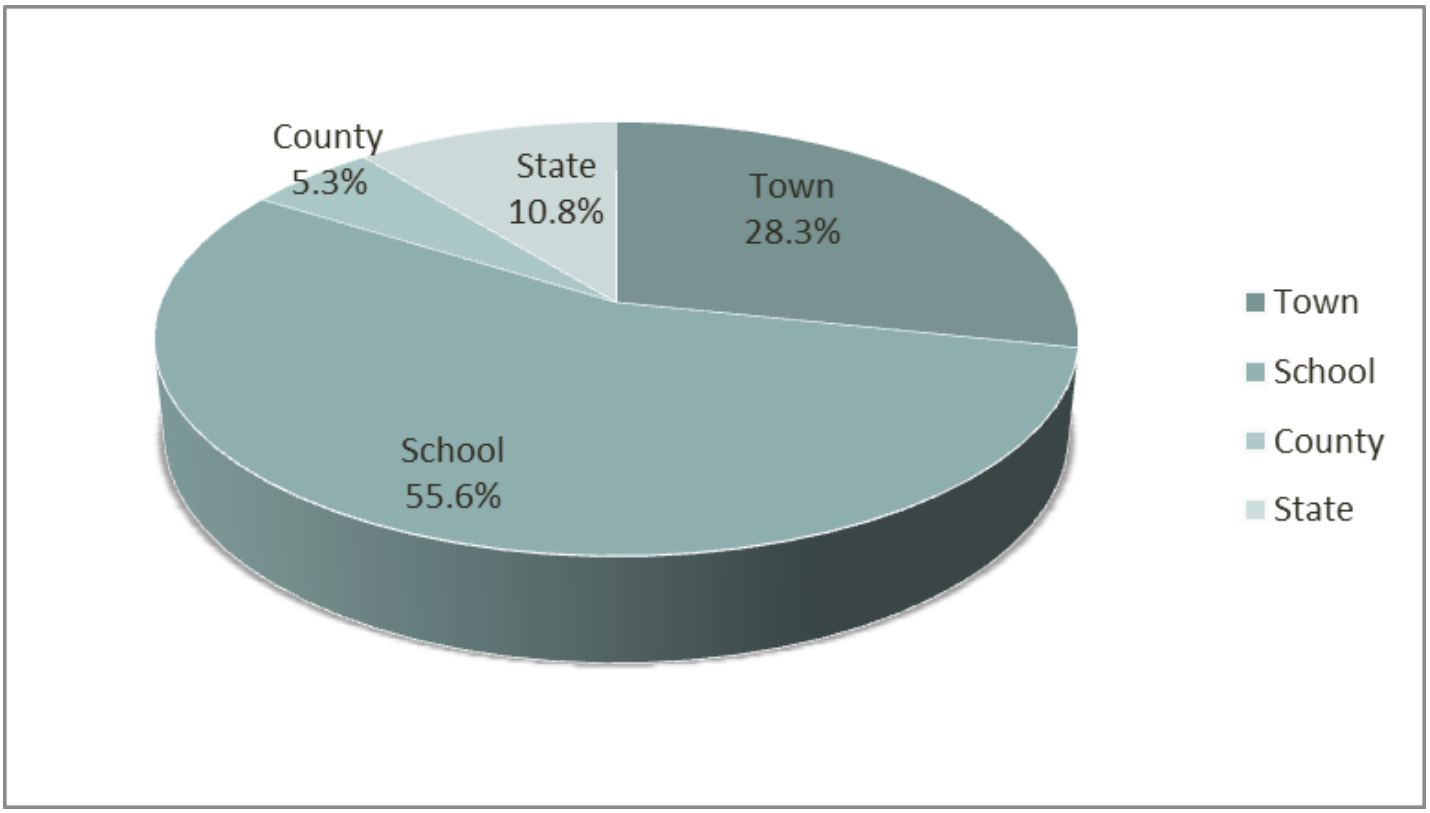
TAX RATE COMPARISON
2003-2013





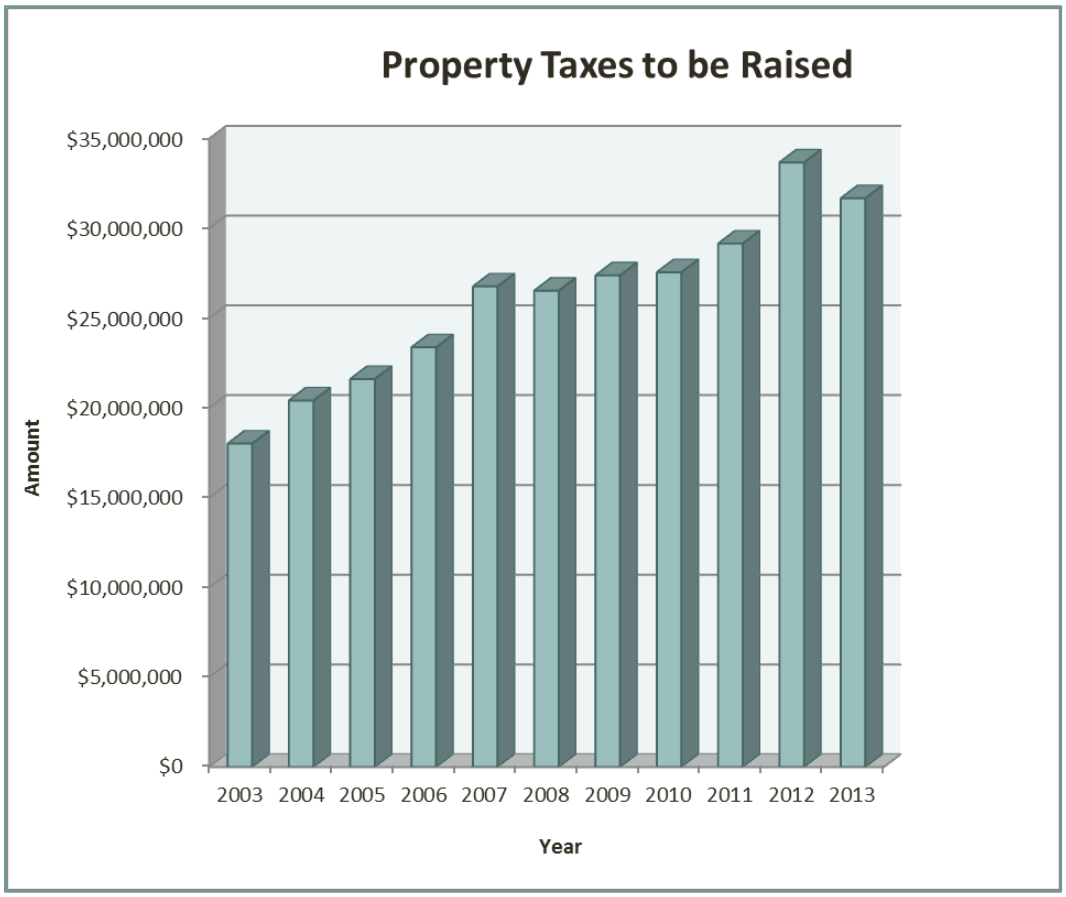
TAX RATE COMPARISON
2003-2013





PELHAM NH TAX RATE HISTORY

Year	Taxes to be Raised	Increase (Decrease) from prior year
2003	18,012,212	2,218,194
2004	20,414,458	2,402,246
2005	21,608,636	1,194,178
2006	23,377,812	1,769,176
2007	26,761,663	3,383,851
2008	26,527,908	(233,755)
2009	27,382,494	854,586
2010	27,556,270	173,776
2011	29,151,692	1,595,422
2012	33,667,542	4,515,850
2013	31,676,707	(1,990,835)



2013 Pelham, NH Schedule of Property-Buildings *

Property Name	*Street Address*
Bath House	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	Newcomb Field Parkway
Hearse House Cemetery	Marsh Road
Historical Society Building	5 Main Street
Hobbs House Senior Center	8 Nashua Road
Library	24 Village Green
Main Lodge	Veterans Memorial Parkway
Pump House - PVMP	Veterans Memorial Parkway
Quonsett Hut Cemetery	Marsh Road
Restroom- PVMP	Veterans Parkway
Salt Shed	32 Newcomb Field Parkway
Shed	Lyons Park
Sherburne Building	6 Village Green
Town Hall Annex	60 Old Bridge Street North
Transfer Station	71 Newcomb Field Parkway

THIS REPORT HAS NOT BEEN AUDITED

Pelham NH Schedule of Property – Roads*

Road	Length	Road	Length
Acorn Lane	0.130	Castle Hill Road	0.600
Albert Street	0.300	Chagnon Lane	0.530
Alexandra Drive	0.320	Christopher Lane	0.260
Andrea Lane	0.200	Clark Circle	0.700
Angus Way	0.168	Claudine Drive	0.170
Appaloosa Avenue	0.420	Clearview Avenue	0.080
Applewood Road	0.450	Clement Road	0.200
Arlene Drive	0.790	Clydesdale Avenue	0.420
Arlene Drive Ext.	0.335	Coburn Avenue	0.220
Armand Drive	0.220	Colby Drive	0.080
Atwood Road	0.800	Colonial Drive	0.300
Atwood Road Extension	0.100	Collins Way	0.200
Autumn Street	0.221	Common Street	0.050
Balcom Road	0.940	Corey Drive	0.146
Bedard Avenue	0.100	Cote Drive	0.140
Beacon Hill Road	0.430	Countryside Drive	0.292
Bear Hill Road	0.250	Cranberry Lane	0.160
Belvina Circle	0.140	Cresent Circle	0.410
Benoit Avenue	0.300	Currier Road	1.360
Benoit Avenue Extension	0.224	Dale Avenue	0.150
Berkeley Street	0.170	Daniel Drive	0.090
Birch Lane	0.670	David Drive	0.310
Blackston Circle	0.380	Davis Way	0.015
Blue Jay Avenue	0.150	Debbie Drive	0.270
Blueberry Circle	0.800	Debbie Drive	0.470
Boulder Lane	0.149	Deer Hill Circle	0.400
Bowley Drive	0.140	Diamond Hill Road	0.260
Bowman Lane	0.230	Diamond Hill Road Extension	0.030
Brandy Lane	0.613	Dick Tracy Lane	0.260
Brett Circle	0.206	Dodge Road	0.314
Brookview Drive	0.810	Dogwood Circle	0.440
Brookview Drive Extension	0.050	Doris Avenue	0.140
Brown Avenue	0.162	Doreen Drive	0.150
Burns Road	0.850	Dutton Road	2.450
Bush Hill Road	1.930	Economou Avenue	0.200
Butternut Drive	0.160	Eddy Lane	0.120

***THIS REPORT HAS NOT BEEN AUDITED**

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

Road	Length	Road	Length
Campbell Road	0.150	Edwards Drive	0.140
Cara Lane	0.200	Ellsworth Drive	0.100
Cardinal Drive	0.150	Fair View Drive	0.170
Carlisle Lane	0.100	Falcon Drive	0.200
Carol Drive	0.160	Field Drive	0.100
Carriage Drive	0.100	Fineview Circle	0.100
Fletcher Drive	0.500	Iris Avenue	0.070
Foreman Lane	0.100	Island Pond Road	0.300
Gala Court	0.100	Ivers Grove Lane	0.100
Garland Drive	0.600	Jefferson Avenue	0.130
Garland Drive Extension	0.350	Jennifer Drive	0.279
Garland Lane	0.180	Jeremy Hill Road	2.050
Gaudet Lane	0.222	Jericho Road	1.540
Gauthier Way	0.100	Jonathon Road	0.450
Gibson Road	0.200	Jones Farm Road	0.225
Gladys Street	0.130	Kathleen Lane	0.031
Glenside Drive	0.200	Katie Lane	0.265
Golden Brook Drive	0.100	Kennedy Drive	0.460
Gordon Avenue	0.610	Kinnal Avenue	0.200
Grandview Road	0.270	Koper Lane	0.420
Granite Drive	0.100	Koper Lane Extension	0.372
Greeley Road	0.320	Kosik Terrace	0.100
Green Meadow Drive	0.220	Lane Road	0.780
Greenmeadow Drive Ext.	0.350	Lannan Drive	0.400
Greenwood Terrace	0.150	Lawrence Corner Road	0.292
Gumpus Hill Road	0.300	LeBlanc Road	0.340
Hancock Lane	0.200	Ledge Road	1.440
Harley Road	0.120	Lemire Drive	0.180
Harley Road Extension	0.115	Leonard Drive	0.770
Hayden Road	0.750	Lincoln Street	0.360
Hearthstone Road	0.560	Linda Avenue	0.090
Heather Lee Lane	0.400	Lisa Terrace	0.160
Hemlock Drive	0.100	Litchfield Circle	0.210
Heritage Road	0.280	Litchfield Circle Extension	0.300
Herrick Circle	0.288	Longview Circle	0.250

THIS REPORT HAS NOT BEEN AUDITED

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

Road	Length	Road	Length
Hickory Hill Road	0.080	Longview Circle Extension (1)	0.350
Hickory Hill Road Extension	0.281	Longview Drive Extension (2)	0.300
Highland Avenue	0.240	Longview Circle Extension (3)	0.320
Hinds Lane	0.800	Loretta Avenue	0.226
Hillcrest Lane	0.450	Loretta Avenue Extension	0.194
Hobbs Road	1.240	Lori Lane	0.104
Holstein Drive	0.300	Luann Lane	0.470
Holstein Drive Extension	0.100	Lucy Avenue	0.360
Homestead Road	0.320	Lyons Way	0.111
Honey Lane	0.231	Madison Avenue	0.090
Hutchinson Bridge Road	0.160	Magnolia Drive	0.312
Independence Drive	0.280	Main Street	0.880
Indian Valley Road	0.250	Maple Drive	0.210
Industrial Park Drive	0.300	Marie Avenue	0.134
Inwood Circle	0.120	Marie Avenue Extension	0.120
Marsh Road	2.530	Peabody Lane	0.150
Matthew Drive	0.096	Peabody Lane Extension	0.100
May Lane	0.276	Pelham Road	0.400
Mayflower Lane	0.100	Pete's Way	0.167
McGrath Road	0.400	Pheasant Lane	0.100
McGrath Road	0.150	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	0.260	Poplar Hill Road	0.400
Melody Lane	0.370	Primrose Lane	0.300
Mercury Lane	0.230	Priscilla Way	0.291
Michelle Avenue	0.148	Priscilla Way Extension	0.100
Michelle Avenue Extension	0.105	Pulpit Rock Road	0.540
Millstone Road	0.170	Pulpit Rock Road	0.230
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

THIS REPORT HAS NOT BEEN AUDITED

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

Road	Length	Road	Length
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
Mount Vernon Drive	0.400	Rocky Hill Road	0.130
Mountain View Road	0.100	Russell Drive	0.340
Mulberry Lane	0.650	Sandy Circle	0.220
Nancy Avenue	0.500	Sawmill Road	0.660
Nashua Road	1.500	Scenic View	0.340
Nature's Way	0.200	Scotland Avenue	0.180
Nickolas Lane	0.294	Shannon Circle	0.381
Noela Avenue	0.140	Shelly Drive	0.300
Oak Hill Road	0.320	Shepard Road	0.330
Oak HIll Road Extension	0.090	Shepard Road Extension	0.500
Old Bridge Street	0.550	Short Road	0.200
Old County Road	0.400	Simpson Mill Road	1.200
Old Lawrence Road	0.225	Simpson Mill Road	0.250
Old Lawrence Road Extension	0.372	Simpson Road	1.440
Orchard Lane	0.260	Sky View Road	0.530
Overlook Drive	0.200	Slaven Drive	0.150
Partridge Lane	0.100	Wheaten Drive	0.280
Patriot Drive	0.475	William Drive	0.340
Patriot Drive Extension 1	0.554	Willow Street	0.830
Patriot Drive Extension 2	0.100	Willshire Lane	0.400
Spruce Street	0.180	Woeckle Circle	0.230
St. Margaret Drive	0.450	Woodbury Avenue	0.150
Stephanie Drive	0.200	Slaven Drive Extension	0.250
Stevens Road	0.320	Spaulding Hill Road	0.660
Stevens Road	0.230	Spring Street	0.850
Stonepost Road	0.400	Spring Street Extension	0.244
Sunrise Drive	0.080	Woodlawn Road	0.193
Sunset Drive	0.090	Woodlawn Road Extension	0.148
Surrey Lane	0.170	Wyndridge Road	0.562
Surrey Lane	0.400	Youngs Crossing Road	0.380

THIS REPORT HAS NOT BEEN AUDITED

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

Road	Length
Susan Drive	0.400
Sycamore Street	0.070
Sycamore Street Extension	0.164
Tallant Road	1.940
Tenney Road	0.290
Tenney Road	0.670
Theodore Avenue	0.100
Therriault Drive	0.180
Thomas Avenue	0.550
Tiger Avenue	0.160
Timber Lane	0.110
Tina Avenue	0.180
Township Road	0.432
Trailside Drive	0.100
Valley Hill	1.100
Vassar Drive	0.320
Velma Circle	0.208
Victoria Circle	0.230
Vista Drive	0.100
Washington Street	0.500
Webster Avenue	1.050
Wellsley Drive	0.460
Willshire Lane	0.400
West Street	0.100
Westfall Road South	0.163
Westfall Road South Extension	0.154
Westfall Road North	0.600
Westview Terrace	0.190

THIS REPORT HAS NOT BEEN AUDITED

Town of Pelham – 2013 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 – 2013 Town Employee Wages* *(Cont.)*

Employee Name	Regular Wages	OT/Special Wages	Details	Total Wages
Anderson, Michael V	$232.00			$232.00
Arsenault, Monique M	$1,504.00			$1,504.00
Atwood, Gregory P	$68,595.97	$17,402.22		$85,998.19
Avery Jr, David	$5,734.28			$5,734.28
Babb, Troy M	$51,959.99	$10,957.78		$62,917.77
Barbaro, Jillian P	$350.00			$350.00
Barbato, Brian E	$57,078.57	$26,997.52	$11,462.50	$95,538.59
Barrett, Ralph R	$44,852.32	$12,196.32		$57,048.64
Beauregard, Alanna L	$4,807.40			$4,807.40
Beauregard, Jo-Ann M	$31,496.92			$31,496.92
Bedard, Ben F	$926.00			$926.00
Belcher, Stephen J	$40,352.43	$3,582.87		$43,935.30
Bettencourt, Brandon M	$1,532.00			$1,532.00
Bistany, Lauren A	$1,020.00			$1,020.00
Blais, Kathryn R	$1,864.01			$1,864.01
Bonnell, Brandon G	$37,537.77	$513.37		$38,051.14
Bourque, Katelyn E	$3,054.00			$3,054.00
Boylan, Courtney J	$1,612.00			$1,612.00
Brown, Victor K	$236.00			$236.00
Brunelle, Raymond A	$292.11			$292.11
Buckley, Shawn	$55,365.15	$5,579.43		$60,944.58
Bugler, Ryan	$372.80			$372.80
Bullock, Anthony S	$49,935.57	$9,666.20		$59,601.77
Caira, Brianne L	$1,260.00			$1,260.00
Campbell, Brian R	$45,886.06	$13,160.79		$59,046.85
Caprigno, Allison D	$50,185.29	$10,921.44	$1,382.50	$62,489.23
Cardwell, Andrew J	$47,295.82	$16,923.61		$64,219.43
Carr, Kathleen A	$48,361.31			$48,361.31
Carr, Michael L	$1,407.60			$1,407.60
Casey, Sean F	$177.44			$177.44
Cashman Jr, Raymond J	$68,550.29	$17,440.87		$85,991.16
Cashman, Corey J	$311.79			$311.79
Castrucci Jr, Eric J	$1,400.00			$1,400.00
Chase, Glen E	$71,439.60	$22,936.67	$2,660.00	$97,036.27
Chatel, Matthew R	$486.56			$486.56
Choate, David J	$5,535.09			$5,535.09
Chronopoulos, Corinne M	$42,924.12			$42,924.12

THIS REPORT HAS NOT BEEN AUDITED

Town of Pelham – 2013 Town Employee Wages* *(Cont.)*

Employee Name	Regular Wages	OT/Special Wages	Details	Total Wages
Ciambella, Gina M	$2,036.00			$2,036.00
Ciampa, Paul K	$321.93			$321.93
Clement, Krista I	$900.00			$900.00
Collins, Thomas J	$152.00			$152.00
Conlon, Kristina N	$1,692.00			$1,692.00
Conole, Lindsay Anne	$3,324.00			$3,324.00
Cooper, Julie A	$520.00			$520.00
Corbin, Jordan A	$2,195.00			$2,195.00
Costa, Joseph B	$1,082.00			$1,082.00
Coughlin, Sean E	$6,576.37			$6,576.37
Coupal, Brooke L	$520.00			$520.00
Cove, Evan Richard	$3,162.00			$3,162.00
Crockett, Rebecca L	$4,270.50			$4,270.50
Cummings, Arthur L	$176.00			$176.00
Cunio, Kimberly J	$48,858.30	$20,102.65		$68,960.95
Currier, Philip	$600.00			$600.00
Daigle, Janet R	$4,488.00			$4,488.00
Daigle, Victoria A	$566.00			$566.00
Danevich, Jonathan V	$1,021.02			$1,021.02
Davis, Joan B	$4,341.00			$4,341.00
Day, Christopher S	$400.00			$400.00
Day, Rebekah L	$628.00			$628.00
DeBaldo, Rebecca	$1,588.00			$1,588.00
DeRoche, David G	$59,984.34	$10,710.83	$3,150.00	$73,845.17
DeRosa, Anthony V	$1,196.57			$1,196.57
Deacon, Alexander M	$56.00			$56.00
Defranzo, Danielle R	$1,632.00			$1,632.00
DiGiovanni, Curtis P	$1,310.85			$1,310.85
Doherty, Linda T	$17,451.48			$17,451.48
Donovan, Ryan J	$52,167.97	$12,729.29	$2,047.50	$66,944.76
Drolet, Mathew G	$248.00			$248.00
Duarte, Baylee R	$608.00			$608.00
Duarte, Brianna E	$304.00			$304.00
Dufresne, Sandra T	$40,157.66			$40,157.66
Dyer, Laura M	$300.00			$300.00
Eaves, Brenda A	$600.00			$600.00
Edwards, Glennie	$1,587.90			$1,587.90

THIS REPORT HAS NOT BEEN AUDITED

Town of Pelham – 2013 Town Employee Wages* *(Cont.)*

Employee Name	Regular Wages	OT/Special Wages	Details	Total Wages
Fancher, Mark R	$5,451.01			$5,451.01
Farwell, Allen M	$2,960.03			$2,960.03
Farwell, Daniel M	$59,508.87	$20,370.16		$79,879.03
Fehmel, Erik J	$5,908.02			$5,908.02
Ferreira Jr, Francis M	$50,977.64	$10,380.85		$61,358.49
Fisher, D Gary	$99,558.90	$2,279.10	$15,480.00	$117,318.00
Fisher, Paul D	$53,137.77	$17,135.87		$70,273.64
Foley, James J	$59,444.29	$15,846.25		$75,290.54
Foley, Robert E	$15,595.49	$58.19		$15,653.68
Fontanella, Austin J	$410.25			$410.25
Foss Jr, Donald	$509.32			$509.32
Foss SR, Donald E	$80,741.05	$17,948.21		$98,689.26
Frank, Kyle A	$32.00			$32.00
Frank, Ryan P	$1,616.00			$1,616.00
Gagnon, Trevor D	$416.00			$416.00
Gariepy, Jeffrey W	$332.33			$332.33
Gaydos, Thomas R	$105,332.46			$105,332.46
Gleason, Edmund	$1,200.00			$1,200.00
Gonzales, Noelle M	$45,582.12	$17,607.04		$63,189.16
Goulden II, Thomas J	$58,681.33	$21,953.49	$2,887.50	$83,522.32
Gowan, Scott J	$91,730.84			$91,730.84
Gratton, Lucie	$12,935.02			$12,935.02
Greenwood, James B	$49,249.15			$49,249.15
Grenda, Marilyn F	$6,373.04			$6,373.04
Hall, Lauren H	$3,151.00			$3,151.00
Halpin, Joseph M	$80.00			$80.00
Halpin, Katie	$2,905.00			$2,905.00
Hamilton, Shaun P	$9,209.61			$9,209.61
Hammar, Mary E	$810.90			$810.90
Harper, Tyler W	$248.82			$248.82
Harris, Benjamin C	$408.00			$408.00
Haverty, Robert L	$900.00			$900.00
Hodge Jr, John W	$56,235.05	$12,275.00	$105.00	$68,615.05
Hoegen, Gennifer A	$43,942.94	$15,532.45		$59,475.39
Hoffman, Craig	$51,043.25	$11,012.64		$62,055.89
Hoffman, James B	$45,010.64	$9,560.80		$54,571.44
Hogan, Laurie A	$600.00			$600.00

THIS REPORT HAS NOT BEEN AUDITED

Town of Pelham – 2013 Town Employee Wages* *(Cont.)*

Employee Name	Regular Wages	OT/Special Wages	Details	Total Wages
Holdsworth, Cameron F	$278.00			$278.00
Holdsworth, Dawn M	$12,748.50			$12,748.50
Holdsworth, Samuel J	$154.00			$154.00
Horne, Robert D	$60,753.96	$26,015.76		$86,769.72
Hovey, Jennifer	$47,951.42	$303.26		$48,254.68
Hurd, Diane l	$5,620.50			$5,620.50
Ignatowicz, John W	$64,715.93	$17,526.78		$82,242.71
Janocha, William J	$13,626.26			$13,626.26
Jenkins, Christopher M	$5,682.79			$5,682.79
Johnson, Brian R	$68,098.56			$68,098.56
Johnson, James M	$63,438.29	$9,366.11		$72,804.40
Johnstone, David R	$49,778.31	$8,856.67		$58,634.98
Jutras, Shelby E	$2,984.00			$2,984.00
Kasiske, Michael J	$51,086.07	$12,199.56	$1,592.50	$64,878.13
Keenliside, Matthew P	$56,985.18	$8,187.35	$2,800.00	$67,972.53
Kelleher, Timothy L	$855.00			$855.00
Kelley, Cynthia E	$58,829.85			$58,829.85
Kelly, Brian M	$56,309.56	$14,004.95	$1,592.50	$71,907.01
Kindorf, Kevin R	$2,652.00			$2,652.00
Kosik, Walter J	$6,742.00			$6,742.00
Lacombe, Cody J	$711.55	$191.00		$902.55
Laffond, Debra Lyn	$35,499.10			$35,499.10
Landry, Sara E	$54,317.44			$54,317.44
Law, Jonathan P	$40,947.83	$8,575.63		$49,523.46
Lennon, Michael R	$454.01			$454.01
Lepine, Joseph	$280.64			$280.64
Lingley, Celia M	$48,696.27	$2,930.59		$51,626.86
Locke, James M	$56,979.26	$8,263.95	$1,855.00	$67,098.21
Long, Robert W	$44,956.18	$2,202.18		$47,158.36
Loughran, Ashley P	$2,345.00			$2,345.00
Lynde Jr, Harold V	$900.00			$900.00
Maal, Alexander J	$356.13			$356.13
MacKenzie, Megan M	$2,520.00			$2,520.00
Mackay, Karen S	$361.53			$361.53
Malloy, Regina M	$36,922.58	$222.01		$37,144.59
Mannion, Dennis J	$59,693.63	$12,617.61	$840.00	$73,151.24
Marsden, Dorothy A	$66,243.27			$66,243.27

THIS REPORT HAS NOT BEEN AUDITED

Town of Pelham – 2013 Town Employee Wages* *(Cont.)*

Employee Name	Regular Wages	OT/Special Wages	Details	Total Wages
Martin Jr, Edward J	$1,785.50			$1,785.50
Martin, Kevin J	$873.00		$13,457.50	$14,330.50
Maruca, Marie E	$40,265.48	$3,192.32		$43,457.80
Masiello, Makenzie M	$1,700.00			$1,700.00
McAveeney Jr, Paul D	$22,589.01	$966.22		$23,555.23
McCarthy, Brian C	$88,122.04	$891.26	$20,812.50	$109,825.80
McDevitt, William	$900.00			$900.00
McIntire, Robert W	$2,392.50			$2,392.50
McNamara, Maureen C	$1,063.08			$1,063.08
Merrill, Lori L	$4,640.48			$4,640.48
Midgley, James F	$102,105.05	$1,420.49		$103,525.54
Midgley, James T	$44,605.44	$10,958.89		$55,564.33
Miller, Matthew J	$3,144.00			$3,144.00
Molloy, Robert E.	$4,988.50			$4,988.50
Monette, Timothy J	$823.44			$823.44
Montano, Bismark	$53,403.63	$31,053.25	$3,115.00	$87,571.88
Moreschi, Robert J	$1,535.99			$1,535.99
Morin, Clayton P	$7,945.00			$7,945.00
Morris, Phyllis A	$11,199.60			$11,199.60
Mullen, Jessica H	$1,335.00			$1,335.00
Narbonne, Sean T	$1,187.68			$1,187.68
Neskey, Larry P	$53,225.57	$3,623.81		$56,849.38
Newcomb, Linda	$45,631.20	$1,163.30		$46,794.50
Normandin, Troy R	$273.50			$273.50
O'Brien, Meghan A	$960.00			$960.00
O'Donnell, Thomas J	$74,191.45	$16,178.01		$90,369.46
O'Hearn, Teresa M	$5,084.70			$5,084.70
O'Maley, Susan E	$1,938.98			$1,938.98
Ogiba, Michael A	$2,443.50	$4,147.50		$6,591.00
Owens, Lisa A	$41,728.10	$266.23		$41,994.33
Page, Ronald L	$56,553.94	$8,559.16	$350.00	$65,463.10
Paquette, Adam J	$9,928.50			$9,928.50
Parece, Cortney Lee	$548.00			$548.00
Parece, Jordan L	$888.00			$888.00
Parece, Patricia A	$1,208.50			$1,208.50
Parks, Katherine E	$980.00			$980.00
Parola, David A	$4,260.00			$4,260.00

THIS REPORT HAS NOT BEEN AUDITED

Town of Pelham – 2013 Town Employee Wages* *(Cont.)*

Employee Name	Regular Wages	OT/Special Wages	Details	Total Wages
Passamonte, Elizabeth A	$450.00			$450.00
Passamonte, Sara E	$150.00			$150.00
Patterson, Brianna A	$344.00			$344.00
Patterson, Taylor J	$256.00			$256.00
Pelletier, Tracy A	$46,711.05	$8,143.81		$54,854.86
Perriello, Anne T	$71,314.86	$34,522.53	$2,695.00	$108,532.39
Peters, Elaine	$11,440.00			$11,440.00
Pickles, Michael J	$70,720.18	$20,661.16	$560.00	$91,941.34
Poumakis, Owen H	$896.61			$896.61
Rafferty, Jennifer C	$7,688.08			$7,688.08
Ramgopal, Arjuna D	$388.80			$388.80
Ramgopaul, Dayanand	$41,884.34	$177.38		$42,061.72
Regan, Kimberly A	$600.00			$600.00
Reppucci, Gerard A	$24,490.00			$24,490.00
Rheault, Ryan A	$1,692.00			$1,692.00
Rideout, Darian E	$436.00			$436.00
Rizzo, Brenda M	$49,945.16	$3,837.95		$53,783.11
Roark, Joseph A	$114,576.64	$463.90	$5,197.50	$120,238.04
Robichaux, Matthew R	$16.00			$16.00
Robidoux, Cameron J	$2,827.00			$2,827.00
Rocheleau, Mark G	$1,778.17			$1,778.17
Romeo, Victor J	$32.00			$32.00
Rooney, Daniel C	$56,105.47	$13,670.13		$69,775.60
Rossi, Eric C	$436.00			$436.00
Rossi, Zachary J	$124.00			$124.00
Ruiz, Jessica M	$225.00			$225.00
Ryan, Jeremy T	$2,767.99			$2,767.99
Sage, Derek S	$1,600.00			$1,600.00
Saitow, Robert J	$844.00			$844.00
Salois, Kelly L	$35,286.58	$864.85		$36,151.43
Santarpio Sciolla, Melissa M	$2,280.00			$2,280.00
Schedeler, Elizabeth A	$420.00			$420.00
Seiler, Annie H	$31,268.38			$31,268.38
Slater, David J	$20,800.00			$20,800.00
Snide, Ann S	$36,354.21			$36,354.21
Snide, Rhiannan L	$2,010.00			$2,010.00
Soucy, Roland J	$14,400.00			$14,400.00

THIS REPORT HAS NOT BEEN AUDITED

Town of Pelham – 2013 Town Employee Wages* *(Cont.)*

Employee Name	Regular Wages	OT/Special Wages	Details	Total Wages
Spain, Timothy R	$900.00			$900.00
Sprague, Shannon M	$1,622.46			$1,622.46
Stahl, Eugene H	$53,750.18	$6,808.07		$60,558.25
Stanton, Mathew T	$1,756.00			$1,756.00
Takesian, Charlene F	$4,740.00			$4,740.00
Thistle Jr, James A	$1,825.46			$1,825.46
Thistle, Adam J	$49,882.96	$14,158.34	$2,240.00	$66,281.30
Tierney, Connor L	$1,800.00			$1,800.00
Trudel, Timothy M	$1,568.00			$1,568.00
Tyler, Donald F	$210.41			$210.41
Viger, Douglas E	$900.00			$900.00
Viger, Tyler Douglas	$2,612.61			$2,612.61
Walczak, Stanley J	$73,096.35			$73,096.35
Weaver, Patrick M	$55,055.05	$14,345.66		$69,400.71
Weishaar, Heidi I	$4,426.43			$4,426.43
White Jr, William D	$41,869.47	$9,257.68		$51,127.15
White, Robert F	$4,659.00			$4,659.00
Willis, Charity A Landry	$14,270.23			$14,270.23
Willis, Cyran C Landry	$2,057.06			$2,057.06
Wolfrom, Nicholas A	$988.00			$988.00
Yates, Myia M	$4,607.79	$290.16	$5,670.00	$10,567.95
Yestramski, Brandon S	$2,817.50			$2,817.50
Zelonis, Kerry E	$255.00			$255.00
Zelonis, Timothy	$13,150.00			$13,150.00

THIS REPORT HAS NOT BEEN AUDITED

2013 Encumbrances*

Name	Beginning Balance 2013	Amount Expended During c/y 2013	Ending Balance 2013
2012 Warrant Articles			
WA #6 Fire Station	1,773,155	1,567,838	205,317
WA # 9 Raymond Park Maintenance	18,586	4,422	14,164
2013 Warrant Articles			
WA #6 Willow Street	175,000		175,000
WA #7 HWY Block Grant	266,189	245,547	20,642
WA #11 Forestry Maintenance	25,000		25,000
TOTAL WARRANTS ENCUMBERED			***440,123***

THIS REPORT HAS NOT BEEN AUDITED

Trustees of the Trust Funds

Trustee Chair:

Mary Gleason

Selectmen's Office
6 Village Green
Pelham, NH 03076

Phone: 603-635-8233
Fax: 603-635-8274
Email:
trustees@pelhamweb.com

Meeting Information:

The Trustees Meet:

The 3rd Wednesday of each month

Location:

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

2013 Highlights:

- *Revised Investment Policy and Code of Conduct documents*

2013 was a busy and productive year for the Trustees of the Trust Funds. A revised Investment Policy and Code of Conduct documents were posted to the Trustee of the Trust Funds website. The Trustees continue to closely monitor Citizens Investment Management Services to ensure that the funds invested in 2010 under the Prudent Investor policy are being managed appropriately.

Total Funds Held in Trustees of the Trust Funds Accounts as of December 31, 2013 (unaudited):

Citizens Investment Management Service	$894,723.74
Citizens Bank Government Account	$820,639.05

We would like to express our appreciation to the Selectman's office for its continued administrative support, and specifically to the BOS Secretary for her coordination of our meetings, correspondence, and other matters of interest.

As always, the Trustees invite all citizens to visit our website and to contact any one of the Trustees if you have any questions.

Sincerely,

Mary Gleason

Mary Gleason, Chairman
Cindy Ronning, Trustee
John Kachmor, Bookkeeper

TRUSTEES OF THE TRUST FUNDS MS-9*

	PRINCIPAL			INCOME					
Name of Trust Fund	Beginning Balance	Withdrawals	Balance End Year	Balance Beginning Year	Income Percent	During Year Amount	Expended During Year	Balance End Year	Grand Total of Principal & Income
Capital Reserve Funds	* This Report Has Not Been Audited *								
Ambulance	0.00		0.00	0.00	0.00%	0.00		0.00	0.00
Cemetery Lot Repurchase	0.00		0.00	408.30	0.00%	0.04		408.34	408.34
Memorial Athletic Field	20,600.00		20,600.00	15,578.21	7.23%	5.40		15,583.61	36,183.61
Pandemic	0.00		0.00	1,184.56	0.00%	0.17		1,184.73	1,184.73
E.G. Raymond Park	36,244.95	(23,990.80)	12,254.15	1,690.89	12.72%	4.28		1,695.17	13,949.32
School Building Land	10,000.00		10,000.00	38.89	3.51%	1.50		40.39	10,040.39
School Building Land - High School	0.00		0.00	4,631.55	0.00%	0.71		4,632.26	4,632.26
Sr. Center Bus	0.00		0.00	3,205.21	0.00%	0.49		3,205.70	3,205.70
Sr. Center Addition	0.00		0.00	4,574.51	0.00%	0.70		4,575.21	4,575.21
Tallant Rd./Willow St.	168,146.22	(168,146.22)	0.00	81,627.05	59.00%	25.32	(6,853.78)	74,798.59	74,798.59
Town Building & Emergency Repair	50,000.00		50,000.00	31,919.83	17.54%	12.23		31,932.06	81,932.06
Total Capital Reserve Funds	***284,991.17***	***(192,137.02)***	***92,854.15***	***144,859.00***	***100.00%***	***50.84***	***(6,853.78)***	***138,056.06***	***230,910.21***
Cemetery Trusts									
General Maintenance	19,735.00	(15,000.00)	21,015.00	69.53	4.05%	3.34		72.87	21,087.87
Conservation									
Conservation Easement	5,000.00		5,000.00	2,695.55	1.03%	1.17		2,696.72	7,696.72
Escrow Accounts									
Cistern Repair	0.00		30,000.00	0.00	0.00%	2.04		2.04	30,002.04
Library Trusts									
Library Renovation	5,239.39		5,239.39	20.79	1.08%	0.76		21.55	5,260.94
Parks & Recreation									
Muldoon Park-Private	0.00		0.00	102.47	0.00%	0.00		102.47	102.47
Muldoon Park - Public	0.00		0.00	82.76	0.00%	0.00		82.76	82.76
PVMP	1,185.00		2,015.00	185.17	24.00%	0.24		185.41	2,200.41
Raymond Park Trust - Private	5.00		5.00	0.00	0.00%	0.00		0.00	5.00
Raymond Park Trust - Public	0.00		23,990.80	11,588.01	0.00%	3.08		11,591.09	35,581.89

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

	PRINCIPAL			INCOME					
Name of Trust Fund	**Beginning Balance**	**Withdrawals**	**Balance End Year**	**Balance Beginning Year**	**Income Percent**	**During Year Amount**	**Expended During Year**	**Balance End Year**	**Grand Total of Principal & Income**
Pension/ Insurance Funds									
Compensated Absence	108,357.67		108,357.67	53,459.41	22.25%	24.12		53,483.53	161,841.20
School/ Scholarship Funds									
ADA Modification	16,250.00		16,250.00	9,073.66	3.34%	3.82		9,077.48	25,327.48
Pelham HS Senior Scholarship - FD	0.00		3,939.93	0.00	0.00%	0.17		0.17	3,940.10
School Building Maint.	200,000.00		200,000.00	12,004.63	41.06%	31.65		12,036.28	212,036.28
Roads/Town Funds									
Forest Mgmt. Committee	101,459.40	(69,209.30)	56,580.13	27,363.97	20.83%	13.98		27,377.95	83,958.08
Recycling Facility	29,849.14	(29,849.14)	0.00	21,081.39	6.13%	7.16	(20,880.86)	207.69	207.69
Recycling Equipment	0.00		0.00	397.86	0.00%	0.04		397.90	397.90
Total Individual Trusts	***487,080.60***	***(114,058.44)***	***472,392.92***	***138,125.20***	***100.00%***	***91.57***	***(20,880.86)***	***117,335.91***	***589,728.83***
Cemetery Trusts									
Perpetual Care	488,045.10		521,821.49	70,033.02	72.30%	11,245.77		75,494.96	597,316.45
E&A Raymond	237.37		253.79	318.57	0.04%	5.47		321.23	575.02
EVA Pariseau	524.89		561.21	446.40	0.08%	12.09		452.27	1,013.48
Henry Currier	370.12		395.73	455.37	0.05%	8.53		459.51	855.24
Koehler/Cahill	211.53		226.17	336.68	0.03%	4.87		339.04	565.21
Myron Robie	5,223.40		5,584.90	1,901.78	0.77%	120.36		1,960.24	7,545.14
Library Trusts									
Charles Seavey	6,021.84		6,438.60	527.01	0.89%	138.76		594.40	7,033.00
E & E Chalifoux	5,210.35		5,570.95	589.94	0.77%	120.06		648.25	6,219.20
Frank Woodbury	10,230.70		10,938.74	1,419.18	1.52%	235.74		1,533.68	12,472.42
Mary Gage	1,041.44		1,113.52	54.10	0.15%	24.00		65.76	1,179.28
Noreen Brown	33,714.33		36,047.61	3,038.16	4.99%	776.86	(1,000.00)	2,415.47	38,463.08
Sherman Hobbs	5,000.79		5,346.88	359.82	0.74%	115.23		415.79	5,762.67
Anna M. Beaudoin Book Fund	47,266.44		50,537.63	0.00	7.00%	1,089.13		528.97	51,066.60
Pension/ Insurance Funds	***THIS REPORT HAS NOT BEEN AUDITED***								

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

	PRINCIPAL			INCOME					
Name of Trust Fund	**Beginning Balance**	**Withdrawals**	**Balance End Year**	**Balance Beginning Year**	**Income Percent**	**During Year Amount**	**Expended During Year**	**Balance End Year**	**Grand Total of Principal & Income**
Schools/ Scholarship Funds									
Dr. Ernest M. Law	10,414.76		11,135.54	581.60	1.54%	239.98	(200.00)	498.15	11,633.69
Grace C. O'Hearn	6,249.03		6,681.51	166.00	0.93%	143.99	(100.00)	135.93	6,817.44
Lanseigne Case Memorial	10,413.37		11,134.05	141.59	1.54%	239.95	(200.00)	58.13	11,192.18
Robinson Tennis Court	3,478.41		3,719.14	2,281.31	0.52%	80.15		2,320.24	6,039.38
Ruth Richardson	5,206.79		5,567.13	80.88	0.77%	119.98	(100.00)	39.15	5,606.28
Starlighters Drum	5,207.39		5,567.79	92.12	0.77%	119.99	(150.00)	0.40	5,568.19
John & Glenys Wolfendend	25,000.00		26,730.19	0.00	3.70%	576.06		279.78	27,009.97
Roads/Town Funds									
H. Tracey Davis Memorial	5,981.93		6,395.92	2,716.36	0.89%	137.84	(2,000.00)	783.31	7,179.23
Total Individual Trusts	***675,049.97***	***0.00***	***721,768.50***	***85,539.89***	***100.00%***	***15,554.81***	***(3,750.00)***	***89,344.66***	***811,113.16***
Total All Trust Funds	***1,447,121.74***	***(306,195.46)***	***1,287,015.57***	***368,524.09***		***15,697.22***	***(31,484.64)***	***344,736.63***	***1,631,752.20***

THIS REPORT HAS NOT BEEN AUDITED

TRUSTEES OF THE TRUST FUNDS MS-10*

HOW INVESTED		***PRINCIPAL***					
	DESCRIPTION OF INVESTMENT	ADDITIONS					
NUMBER OF SHARES	NAME OF BANKS, STOCKS, BONDS	BALANCE BEGINNING YEAR	PURCHASES	CASH CAPITAL GAINS	PROCEEDS FROM SALES	GAINS/LOSSES FROM SALES	BALANCE END YEAR
	RBS Citizens, N.A. Cash Sweep Account	61,057.20	(23,560.75)				37,496.45
0.00	Calamos International Growth I	14,300.00			15,704.03	1,404.03	0.00
0.00	Delaware Emerging Markets Inst'l	16,092.11			15,411.97	(680.14)	0.00
956.37	Dreyfus Mid Cap Index Fund #113	23,680.62		1,249.78			24,930.40
538.73	ING Mid Cap Opportunities	10,762.84		1,111.60			11,874.44
0.00	ING Real Instl Fd	0.00	34,000.00		33,730.61	(269.39)	(0.00)
3,982.09	JPMorgan Disciplined Equity Instl	0.00	81,000.00	5,064.60			86,064.60
216.52	Legg Mason clearbridge Sm Cap GR Y	14,803.96		153.20	14,929.11	4,263.91	4,291.96
384.88	Oppenheimer Developing Mkts Cl Y	10,750.00	2,400.00	68.65			13,218.65
710.58	Oppenheimer Intl Growth Fd	0.00	26,000.00				26,000.00
4,238.37	Principal Equity Income Instl	57,700.00	28,000.00				85,700.00
142.55	T Rowe Price Small Cap Stock Fund #65	15,359.62		294.27	14,929.03	4,006.99	4,731.85
1,169.81	Templeton Institutional Foreign Equity Series	11,898.80	11,500.00	287.94			23,686.74
1,015.41	Vanguard 500 Index Signal Shares #1340	85,000.00	12,000.00				97,000.00
427.72	Vanguard Morgan Growth Admiral #526	76,800.00		1,261.12	79,503.92	25,714.71	24,271.91
11,264.62	Vanguard Admiral GNMA Fund #536	116,830.18	6,000.00	106.84			122,937.02
17,201.94	Vanguard Inter Term Bond Indx SS #1350	150,587.15	45,000.00	1,952.76			197,539.91
4,577.26	Vanguard Short-Term Bd Indx SS #1349	0.00	48,000.00	109.60			48,109.60
0.00	Vanguard Total Bd Mkt Index SS #1351	70,780.13		120.93	71,398.19	497.13	(0.00)
	Total All Funds	**736,402.61**	**270,339.25**	**11,781.29**	**245,606.86**	**34,937.24**	**807,853.53**

HOW INVESTED		INCOME							
	DESCRIPTION OF INVESTMENT					GRAND TOTAL			
NUMBER OF SHARES	NAME OF BANKS, STOCKS, BONDS	BALANCE BEGINNING YEAR	INCOME DURING YEAR	EXPENDED DURING YEAR	BALANCE END YEAR	PRINCIPAL & INCOME END OF YEAR	BEGINING OF YEAR FAIR MARKET VALUE	UNREALIZED GAIN/LOSS	END OF YEAR FAIR MARKET VALUE
	RBS Citizens, N.A. Cash Sweep Account	24,187.25	76.66	(21,004.28)	3,259.63	40,756.08	85,244.45	(44,488.37)	40,756.08
0.00	Calamos International Growth I	0.00		0.00	0.00	0.00	14,397.39	(14,397.39)	0.00
0.00	Delaware Emerging Markets Inst'l	0.00		0.00	0.00	0.00	14,895.14	(14,895.14)	0.00
956.37	Dreyfus Mid Cap Index Fund #113	0.00	297.27	(297.27)	0.00	24,930.40	26,677.65	8,468.87	35,146.52
538.73	ING Mid Cap Opportunities	0.00		0.00	0.00	11,874.44	10,625.52	3,354.45	13,979.97
0.00	ING Real Instl Fd	0.00	220.51	(220.51)	0.00	(0.00)	0.00	0.00	0.00
3,982.09	JPMorgan Disciplined Equity Instl	0.00	505.45	(505.45)	0.00	86,064.60	0.00	88,283.02	88,283.02
216.52	Legg Mason clearbridge Sm Cap GR Y	0.00		0.00	0.00	4,291.96	15,798.13	(9,380.60)	6,417.53
384.88	Oppenheimer Developing Mkts Cl Y	0.00	62.62	(62.62)	0.00	13,218.65	11,060.76	3,395.22	14,455.98
710.58	Oppenheimer Intl Growth Fd	0.00	251.44	(251.44)	0.00	26,000.00	0.00	27,115.62	27,115.62
4,238.37	Principal Equity Income Instl	0.00	2,078.00	(2,078.00)	0.00	85,700.00	58,428.08	44,225.24	102,653.32
142.55	T Rowe Price Small Cap Stock Fund #65	0.00		0.00	0.00	4,731.85	16,693.59	(10,341.38)	6,352.21
1,169.81	Templeton Institutional Foreign Equity Series	0.00	506.85	(506.85)	0.00	23,686.74	12,428.52	14,149.59	26,578.11
1,015.41	Vanguard 500 Index Signal Shares #1340	0.00	2,464.35	(2,464.35)	0.00	97,000.00	100,539.22	42,348.71	142,887.93
427.72	Vanguard Morgan Growth Admiral #526	0.00		0.00	0.00	24,271.91	91,881.49	(57,946.34)	33,935.15
11,264.62	Vanguard Admiral GNMA Fund #536	0.00	2,917.97	(2,917.97)	0.00	122,937.02	116,561.23	816.12	117,377.35
17,201.94	Vanguard Inter Term Bond Indx SS #1350	0.00	4,778.90	(4,778.90)	0.00	197,539.91	155,856.30	34,913.23	190,769.53
4,577.26	Vanguard Short-Term Bd Indx SS #1349	0.00	157.22	(157.22)	0.00	48,109.60	0.00	48,015.42	48,015.42
0.00	Vanguard Total Bd Mkt Index SS #1351	0.00	1,237.57	(1,237.57)	0.00	(0.00)	74,506.35	(74,506.35)	0.00
	Total All Funds	**24,187.25**	**15,554.81**	**(36,482.43)**	**3,259.63**	**811,113.16**	**805,593.82**	**89,129.92**	**894,723.74**

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

1. Bank Name: RBS Citizens, N.A.
2. Fees Paid: $8,000.04
3. Expenses Paid:
4. Were these fees & expenses paid for totally from Income? Yes

THIS REPORT HAS NOT BEEN AUDITED

Pelham Assessors Office

Department Head:
Susan Snide, Assessing Assistant
6 Village Green
Pelham, NH 03076

Phone # 603-635-3317
Fax # 603-635-3096

Office Hours: Monday thru Friday
8am to 4pm

www.pelhamweb.com/assessor

Important Events in 2013:

- *2013 Valuation for Pelham is slightly up from 2012*
- *Tax rate for 2013 is $22.87 per $1,000 valuation a $1.53 decrease from 2012*

Local School - $12.71
Municipal - $6.48
County - $1.12
State Education-$2.47

Important Dates:

- ***April 15, 2014**, Applications for Tax Exemptions & Credits are due*

- ***March 1, 2014**, Applications for Tax Abatements are due*

Important Websites:

For Elderly Exemptions, Veteran's Credit, wood burning exemption, solar heat exemption and/or abatement applications

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

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.

In September 2005, a Special Town Meeting vote authorized the conduct of a full revaluation of all real property in the Town of Pelham. The revaluation was completed in the fall of 2006. 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 is cumbersome, time consuming and costly.

The Board of Selectmen decided in 2007 to maintain values on an annual basis versus a whole 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. 2011 was the end of our 5 year certification cycle. We continued to maintain values within 10% of fair market as recommended by the NH Assessing Standards Board.

For 2013 the total valuation for the community is up from $1,383,822,264 in 2012 to $1,399,678,318. This excludes exempt properties. Excluding utilities, our valuation is $1,360,432,818.

Our tax rate for 2013 is $22.87 per $1000 valuation. The rate is broken down into: local school at $12.71, County at $1.12, Municipal at $6.48 and State Education rate at $2.47.

Once the tax bills are mailed, property owners are eligible to seek abatement through the Town. It is the responsibility of the property owner to prove or show how their assessment is disproportionate to similar properties 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 2012 is confirmed to be 102%. The equalization value for 2013 is pending review and approval from the Department of Revenue Administration. 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 2012 using the fair market sales from October 1, 2011 to September 30, 2012 our COD is at 5.6.

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 run analysis on our data.

Included in this report is the updated version of tax rates and equalization values per year since 1965.

Respectfully submitted,

Susan Snide

Susan Snide, Assessing Assistant

TAX RATE PER 1,000 VALUATION

Year	Ratio	Town	County	School	State	Total
1966		11.40	3.30	55.30		70.00
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

*Revaluation Year
** Cycled Update

Pelham Community Television

Department Head:
James Greenwood, Cable Coordinator
25 Old Bridge Street
Pelham, NH 03076

Phone # 603-635-8645
Fax # 603-635-8645
www.pelhamweb.com
email: ptv@pelhamweb.com

Important Events in 2013:

***- Linda Doherty** reaches 25 year milestone as a Part Time Assistant*

***- James Greenwood** reaches 15 years as Cable Coordinator*

- All About Town & Pelham School District Today in second year of production

- Community Bulletin Board used for messages and announcements for not only Pelham Residents, but Town and School alike

Important Websites:

- To view archives of any PTV Broadcasts you can visit http://video.pelhamweb.com

In 2013 PTV continues to work with the Town & School Organizations, Town of Pelham and School District providing locally produced productions. PTV also provides audio and video for all Pelham Community Theater productions in conjunction with the Pelham Parks and Recreation Department. We also continued to update equipment to provide better coverage of town & school meetings and events.

New productions in 2013 included:

- Robotopia (lego robotic competition presented by the Pelham Public Library & senior center)
- Pelham Fire Department Dedication
- Wilkins Memorial Dedication
- Authors Night {Presented by the Pelham Public Library)
- Drug Awareness Presentation
- Gionet Bridge Dedication Ceremony

P.E.G. (Public, Educational, & Government) Access and it's production team continues to provide Cable Coverage of all Town and School District meetings with the exception of sub-committees, Town Meeting Voting results, School Graduations, Academic award ceremonies, School Concerts, Memorial Day, Fourth of July, Old Home Day, Horrible's Parade, Yuletide, PHS Fashion show, and much more. PTV also accepts and schedule's for playback several productions/shows that are produced outside of PTV but Sponsored or submitted by Pelham residents.

PTV also provides a community Bulletin Board for The Town, Schools and Pelham residents to post announcements of up-coming events. Please contact Linda Doherty at PTV for information on file formats and sizes accepted. Archives of PTV Broadcasts are also available for viewing through a link on the Town of Pelham website, http://video.pelhamweb.com/ . Meetings are posted normally within 3-5 business days of airing Live or when editing is complete.

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 the 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 PTV, 603-635-8645 or email us at ptv@pelhamweb.com.

Respectfully Submitted,

James B. Greenwood,
Cable Coordinator

Production Team 2013

Adam Paquette, 6 yrs.
James Thistle, 5 yrs.
Jon Danevich, 5 yrs.
Tyler Harper, 4 yrs.
Kathryn Blais, 1 yr.
Cyran Landry Willis, 1 yr.
Tyler Viger, 1 yr.

Cemetery Trustees

Trustees:
Dave Provencal, Trustee Chair
Dave Slater, Cemetery Sexton
68 Old Bridge Street
Pelham, NH 03076

Phone # 603-635-6974
Fax # 603-635-6974

Important Events in 2013:

- New Maintenance Building is up and exterior is finished

- The interior of the new building is 80% complete and will be finished by spring, 2014

- New grave locations have been laid out in the old section of the Center Cemetery as well as cremation lots

Important Dates:

- April 15, 2014 all plastic flowers and decorations must be removed

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

At our April 2013 Trustees meeting, election of officers was held with the results being:

David Provencal, Chairman
Walter Kosik, Vice Chairman
Donna Smith, Secretary

Pelham cemeteries have experienced another good year of going forward into the future. New grave locations have been laid out in the old section of the Center Cemetery, as well as cremation lots. As we have had numerous inquiries about space in the North Pelham Cemetery, we will be identifying sites there also.

As always, our Sexton Dave Slater, Brandon Bonnell and Bob Foley have been keeping the 6 cemeteries looking great: mowing, fertilizing, trimming, and everything it takes to keep them looking good.

As a reminder to everyone, all plastic flowers and decorations are to be removed by April15, 2014. Any borders must be flush with the grass. The dimensions to the outside of borders are: 10" on sides and 16" in front.

The Cemetery Sexton has the authority to remove all floral designs, flowers, weeds, trees, shrubs, or herbage of any kind as soon as, in his judgment or judgment of the Trustees, they become unsightly or dangerous, detrimental, or diseased, or when they do not conform to the standards maintained by the cemetery.

The revenues taken in from the sale of lots and opening and closing of graves in 2013 were:

Lots sold	23	$10,800	Returned to General Fund	$24,520
Openings and Closings	45	$20,200	Returned to Maintenance Fund	$ 6,480
		$31,000		$31,000

There are six (6) cemeteries maintained in Town: Gibson Cemetery, Center Cemetery, Gumpas Cemetery, North Pelham Cemetery, Atwood Cemetery, and Lyon's Cemetery.

Respectfully Submitted,

David Provencal

David Provencal, Chairman

Walter Kosik, Vice Chairman
Donna Smith, Secretary
Nate Boutwell, Trustee
Timothy Zelonis, Trustee
David Slater, Sexton
Kerry Zelonis, Recording Secretary

Pelham Fire Department

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

Non-Emergency #
603-635-2703
www.pelhamfire.com

Important Events in 2013:

- On April 27, 2013, the Fire Department occupied the New Pelham Fire Station at 36 Village Green

- Entire new Fire Station project came in under budget

- Governor Maggie Hassan attended ribbon-cutting ceremony

- Upgraded Emergency Medical Service by purchasing 2 new Zoll cardiac monitor/deibrillators

- Launched first Fire Department facebook page in December 2013 to help increase communication with residents

- In November, 2013, the Fire Department applied for an FCC license to create a low powered radio station for communication with residents during an emergency

Pelham NH Fire Department

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

This past year was one of the brightest in the history of the Pelham Fire Department. On April 27, 2013 we occupied the new Pelham Fire Station at 36 Village Green. This project was finished on time and under budget. With great fanfare and ribbon cutting by Governor Maggie Hassan, we opened the doors to the public to see what our community has accomplished and show it off to the Governor. ALL of this would not have been able to be accomplished without the support of the community and for this we are thankful. We understand that the $1 impact on the tax rate for one year was difficult for many residents. But as you read this, the Fire Station is paid for, you own it, and no bond was taken on the project. As the Selectmen had stated and stayed true to their word, the tax rate has dropped by $1 per thousand for 2014 on the Town operating budget. Several Towns that are looking to build a Fire Station have come to tour ours. All have commented that they cannot get construction pricing anywhere near what we paid and for the quality that we received. I encourage everyone who has not stopped by the station to come by and take a tour.

Photo Courtesy of Jim Greenwood

This past year our department made significant upgrades to its Emergency Medical Services by purchasing two new Zoll cardiac monitor/defibrillators. This system is replacing 9 year old equipment that does only a fraction of what the new system can accomplish for patient care. In addition, the old monitors are no longer able to be serviced by the manufacturer. Having these new monitors allows us to send information to the hospital and to the on call cardiologist's cell phone while transporting the patient to the hospital. This allows him to activate a cardiac catheterization team before he even sees the patient and thereby saving precious minutes and heart muscle during a heart attack. We now have automatic CPR boards which are 3 times more effective than manual CPR and will improve survival for out of hospital cardiac arrest. These and many other features have shown to increase survivability during a cardiac emergency.

This coming year our department will be asking for your support of the town's 2014 operating budget. Within the budget this year is the replacement of the rescue vehicle that responds to over 110 incidents per year and houses the departments "Jaws of Life" which are used during motor vehicle accidents and rescue incidents. This vehicle is 22 years old and was slated to be replaced in 2012. The vehicle's water tank no longer holds water, the pump no longer pumps water and the body has rotted through one of the structural posts on the passenger's side. When this vehicle was purchased, it served a different function in the department and was also used in hazardous materials response for the Hazmat District. Many of the features of this vehicle no longer serve the mission of the department. As a result of this, we are looking to replace the vehicle

with one that meets the needs of Pelham, now and into the future. This new vehicle will be a Rescue/Pumper which means it will have a bigger water tank and bigger water pump than the old vehicle. This allows the Town to have 1 vehicle that will serve 2 functions. When I started as a Firefighter in the Department, we had 5 engines, we are now down to 2 engines. By changing classification of this replacement vehicle it will also serve as an engine as well as a rescue and bring us up to 3 engines which is where we should be now and into the future. We do not need to progress further than three engines with the structure of the department. With the passing of the budget and subsequent passing of the vehicle, it will not impact the $1 decrease on the tax rate you will see next year.

The Fire Department ambulance is a vital part of our service to the community. This coming year you will be asked to vote on a warrant article that would divert $60,000 from the ambulance revenue into the ambulance replacement fund. This fund currently exists but only diverts $20,000 per year from the ambulance revenue and will not provide enough funding to purchase an ambulance based upon its projected replacement cost and year to be replaced. Using this money would still require the Town to request permission from the residents by a warrant article but by having the money set aside it would be a zero tax impact for that year. The alternatives would be to raise and appropriate funding to purchase an ambulance and this would directly impact the tax rate for that year. Or if the town decided on a lease to purchase program, this would require a multiyear tax impact and interest payment on the lease. New ambulances cost approximately $200,000 now and the cost for replacement vehicles have seen a steady 3-4% increase over the years. The ambulance generates revenue, for the town, of approximately $250,000 each year and this amount has grown over the years. I urge you to support this article at the 2014 town meeting.

As technology increases in this fast paced world, we in the department are trying to utilize these new technologies to communicate with our residents. In December of 2013 the department launched our first Facebook page. Check us out at Pelham NH Fire Department. In the near future we will be looking to launch a Twitter feed to better communicate during emergencies.

In November of 2013 the department applied for an FCC license to create a low power FM station located at the department. The goal of this project is to have a radio station that can transmit on a standard FM radio channel and provide residents with information during emergencies such as hurricanes, wind and snow storms to name a few. This will allow us to provide information such as power outages and restoration times, areas affected, roads closed, locations to get fuel and groceries and safety messages. By updating the information every couple hours we can keep residents apprised with current information and any changing situations.

As we close out another great year at the fire department, I would like to thank the members of the community for the investment that they have made in their Fire and Emergency Medical Services Department over the years. The members of your Fire Department continue to strive to deliver the best fire and emergency medical services that this community deserves while trying to keep the costs of delivering these services down.

Respectfully,

James Midgley, Fire Chief

The Pelham Fire Department responded to 1359 incidents from 1/1/2013 - 12/31/2013

Ambulance – Medical	795	Chimney/woodstove Fires	6
Motor Vehicle Accidents	78	Electrical Fires/Issues	12
Brush Fires	21	Oil Burner Calls	3
Propane Tank Calls	4	MV Fires	6
Wires Down	13	Water Problems	3
Structure Fires	6	Carbon Monoxide	27
False Alarms	90	Misc.	11
Hazardous Materials	0	Monitor Blasting	82
Illegal/Permit Burns	25	Missing Person	0
Investigations	87		
Mutual Aid	48	Training	47
Service Calls	30	Wk Detail/Storm Cov/Veh Ck	3

Note: The 2013 incident total of 1359 does not include Training, Work Details/Storm Coverage or Vehicle Checks.

PELHAM FIRE DEPARTMENT 2013 ROSTER

James F. Midgley, Chief

John Hodge, FF/Inspector

Lisa Owens, Office Manager

Raymond Cashman Jr., Lt	John Ignatowicz, Lt	James Foley, Lt
Gregory Atwood, Lt.	.	. Mark Fancher, Lt

FIREFIGHTERS

David Avery	Troy Babb	Shawn Buckley
Ryan Bugler	Anthony Bullock	Brian Campbell
Andrew Cardwell	David Choate	Paul Ciampa
Jacob Corbin	Anthony DeRosa	Curtis DiGiovanni
Daniel Farwell	Erik Fehmel	Paul Fisher
Shaun Hamilton	Robert Horne	Craig Houle
Christopher Jenkins	David Johnstone	Kristopher Langan
Joseph Lepine	James T. Midgley	Timothy Monette
Mark Rocheleau	Daniel Rooney	Patrick Weaver

Resigned from Fire Department in 2013

Jacob Corbin
Craig Houle
Kristopher Langan
Joseph Lepine
Mark Rocheleau

Retired in 2013:
Allen Farwell, Capt.

Annual Report of the

Southeastern New Hampshire Hazardous Materials District

Richard H. Snow
Selectman, Candia
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 2013 operating budget for the District was $113,353.00. Additionally, in 2013 the District applied for and received federal grants for equipment, training, and operational expenses totaling $79,212.39.00. 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

As part of the District's 2013 operating budget, the Board of Directors and Operations Committee supported the costs associated with the rental of garage and office space for the storage and operation of the District's resources. In June, the District secured a facility in Windham that provides adequate space to house its 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. This is the first time since the District's inception in 1993 that it has a "home".

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 32 members drawn from the ranks of the fire departments within the District. The Team consists of 6 Technician Team Leaders, 20 Technician Level members, 3 Communication Specialists, and 2 Information Technology Specialists. In addition to members drawn from member fire departments, the team also includes members from various backgrounds that act as advisors to the team in their specific areas of expertise. These advisors include an industrial chemist, and police officers.

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

Response Team Training

In 2013 the Emergency Response Team completed 1080 hours of training consisting of monthly training drills and specialized classes attended by team members. These specialized included Computer Aided Management of Emergency Operations (CAMEO), Clandestine Drug and Explosive Labs, and Response to Terrorist Bombing. The Team also worked with The Emergency Film Group, a large developer of training programs for first responders, in the production of a program on "Risk Based Response to Hazardous Materials Incidents."

The Team also provides training to member fire departments, in various subjects, including hazardous materials response, basic spill control and containment, flammable liquid fires and foam operations, and response to suspicious/unknown packages or substances.

Emergency Responses

In 2013 the Team responded to fifteen incidents within the District. These incidents included requests for technical assistance for member departments where a Response Team Leader provided consultation to the fire department on the handling of an incident. Additionally, team responses included hydrocarbon fuel spills and assisting the NH State Police Bomb Squad and local police departments with identifying unknown substances. District resources were also utilized to support local fire departments, including the mobile command post, at large incidents and portable shelters to support firefighter rehab.

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
http://www.pelhamfire.com

State Forest Ranger:
Niel Bilodeau
NH Division of Forest & Lands
PO Box 1856
Concord, NH 03301
Phone # 603-271-2214
http://www.nhdfl.org/

Important Events in 2013:

- *Fire season started in March due to dry conditions*
- *Largest fire in the State was on April 29th affecting 51 acres*
- *NH Civil Air Patrol continued assistance with fire spotting due to state budget cuts limiting staffing in our lookout towers*

Important Notes:

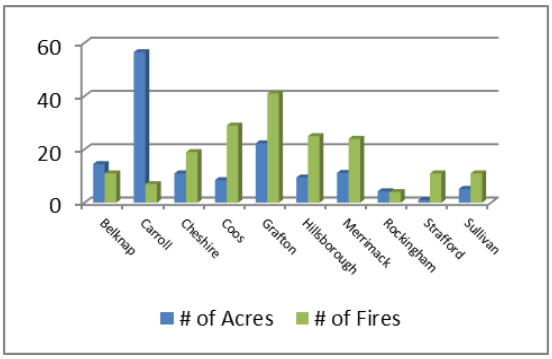
- *Contact your local Fire Department before doing any outside burning. Permits are required*
- *Burning of household waste is prohibited*
- *See www.firewise.org for recommendations on how to keep your home safe*

Your local Forest Fire Warden, Fire Department, and the State of New Hampshire Division of Forests & Lands, work collaboratively to reduce the risk and frequency of wild land fires in New Hampshire. To help us assist you, please contact your local Forest Fire Warden or Fire Department to determine if a 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. The New Hampshire Department of Environmental Services also prohibits the open burning of household waste. Citizens are encouraged to contact the local fire department or DES at 603-271-1370 or www.des.state.nh.us for more information. Safe open burning requires diligence and responsibility. Help 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.

This past fire season started in late March with the first reported fire on March 26th 2013. April, which is the traditional start to our spring fire season, started very dry with little measurable precipitation until the middle of the month. Approximately 70% of our reportable fires occurred during the months' of April and May. The largest fire was 51 acres on April 29th. 81% of our fires occurred on class 3 or 4 fire danger days. By mid May, extensive rains began which provided us with a very wet summer overall. We had a longer fall fire season due to drier than normal conditions following leaf fall. Fortunately most of these fires were small and quickly extinguished. As has been the case over the last few years, state budget constraints have limited the staffing of our statewide system of 16 fire lookout towers to Class III or higher fire danger days. Despite the reduction in the number of days staffed, our fire lookouts are credited with keeping most fires small and saving several structures due to their quick and accurate spotting capabilities. The towers fire spotting was 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 2013 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!

2013 FIRE STATISTICS
(All fires reported as of November 2013)
(**figures do not include fires under the jurisdiction of the White Mountain National Forest**)

County	# of Acres	# of Fires
Belknap	14.5	11
Carroll	56.5	7
Cheshire	11	19
Coos	8.5	29
Grafton	22.3	41
Hillsborough	9.5	25
Merrimack	11.2	24
Rockingham	4.3	4
Strafford	1	11
Sullivan	5.2	11



CAUSES OF FIRES REPORTED - ONLY YOU CAN PREVENT WILDLAND FIRE

			Year	Total	Total Acres
Arson	1		2013	182	144
Debris	69		2012	318	206
Campfire	12		2011	125	42
Children	1		2010	360	145
Smoking	10		2009	334	173
Railroad	0				
Equipment	4				
Lightning	0				
Misc.	85	(*Misc.: power lines, fireworks, electric fences, etc).			

Health Officer - Deputy Health Officer

Department Head(s):
Dr. Srilatha Kodali,
Health Officer
Paul Zarnowski,
Deputy Health Officer

6 Village Green
Pelham, NH 03076

Phone # 603-635-8223
Alt. Phone # 603-624-1602
Fax # 603-635-8274

www.pelhamweb.com/health

Important Events in 2013:

- *Significant changes to the sewage disposal system and well regulations*

- *Additional mosquito spraying done in Town parks and School athletic fields*

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.*
- *Please check the Health Department link above for additional information and helpful links to other important sites*

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.

We have updated and made significant changes to the sewage disposal system and well regulations this year. These changes will allow for the quick replacement of failed septic systems, help protect the ground and surface waters within the Town and provide additional information on the on-site water supplies for newly constructed homes within the Town.

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 W. Zarnowski
Town of Pelham
Deputy Health Officer/Health Agent

Highway Department

Department Head:
Donald E. Foss, Sr.,
Highway Agent
31 Newcomb Field Parkway
Pelham, NH 03076

Phone # 603-635-8526
Fax # 603-635-8526
www.pelhamweb.com

Important Events in 2013:

- ***Jonathan Law,*** *Highway Department Laborer, retires after 40 years of service*

Important Information:

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

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

The following roads were repaved in 2013:

Marie Avenue	Economou Drive	Madison Avenue
Debbie Drive	Gladys Street	Robert Street
Luann Lane	Lincoln Street	Russell Drive
Spring Street	Washington Street	Sawmill Road
Pinewood Circle	Timber Lane	

The Pennichuck Water co-paid part of the cost for repaving Sawmill Rd., Timber Ln., and Pinewood Cir. due to the construction of their new water line on these roads

The Pennichuck Water co-paid part of the cost for repaving Sawmill Rd., Timber Ln., and Pinewood Cir. due to the construction of their new water line on these roads. The first 500 feet of Hinds Lane was reconstructed and paved with a 2" binder course of asphalt and will be paved with a 1 ½" wear course of asphalt at a later date.

The second 500 feet of Hinds Lane was reconstructed and paved with a 2" binder course of asphalt and will be paved with a 2" binder course of asphalt and will be paved with a 1 ½" wear course at a later date.

The following roads were crack-sealed in 2013:

Marie Avenue	Debbie Drive	Luann Lane
Spring Street	Russell Drive	Economou Drive
Timber Lane	Pinewood Circle	Sawmill Road
Village Green	Robert Street	Gladys Street
Gumpas Hill Road	Stevens Road	Morgan Avenue
Appaloosa Avenue	Oak Hill Drive	Birch Lane

Drainage projects were complete on Falcon Drive, Spring Street, and Gladys Street. Culvert replacement was completed on Hinds Lane. Fifty-six catch basins were repaired and three were replaced.

General maintenance of the Town Roads includes snow and ice removal, replacing signs, brush cutting, road sweeping, cleaning and replacing/repairing catch basins, line painting, replacing failed culverts, patching roads, crack sealing and roadside trash pickup.

The Highway Department plows, sands and salts 106-22 miles of Town roads, 3.39 miles of unaccepted new subdivision roads and 1.3 miles of private roads. The Highway Department is also responsible for plowing, sanding and salting the driveways and parking lots at the three schools, the three parks and all the Town Building parking lots (with the exception of the Fire Department and the Transfer Station). The Fire Department and the Transfer Station lots are salted and sanded as needed.

The State Department of Transportation (D.O.T) is responsible for the maintenance, salting, sanding and plowing of the following roads in the Town of Pelham:

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

If there are any concerns about these state maintained roads, please call the State D.O.T. @ (603) 666-3336. In closing, I would like to extend my appreciation to the entire Highway crew for their dedication and hard work.

Respectfully submitted,

Donald Foss, Sr.

Donald E. Foss, Sr.
Highway Agent

Parks & Recreation

Department Head:
Brian Johnson, CPRP
Director
6 Village Green
Pelham, NH 03076

Phone # 603-635-2721
Fax # 603-508-3094

www.pelhamweb.com/recreation

Important Events in 2013:

- *Pelham named Playful City USA.*
- *Pelham receives $20,000 playground grant*
- *Parks and Recreation receives Gold Medal for Let's Move Initiative*
- *Plans developed for building at Raymond Park*
- *Baseball adds scoreboard to Majors Field at Muldoon Park*
- *Gwenyth Dahlinger qualifies for Hershey Track and Field Nationals*
- *Eagle Scout projects enhance facilities*

Important Information:

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

Parks and Recreation continued to improve facilities and add programming in 2013. Director, Brian Johnson, and Office Manager, Kathy Carr, continue to work hard so Pelham can play.

Pelham received national recognition in 2013 by being named a Playful City USA. 274 cities throughout the nation were chosen with Pelham being the only town in NH. In addition to the National recognition, Playful City status allowed us to apply for grants that are only open to cities and towns that received this recognition. As a result, Pelham Parks and Recreation received $750 towards new playground surfacing, which was used at the Muldoon Park playground and $20,000 for a new playground that will be constructed at Veterans Memorial Park in 2014. Plans were also developed for a new building to be constructed in 2014 at the Raymond Athletic Fields that will include much needed storage, restrooms, and a concession area.

In addition to the Playful City USA, Pelham Parks and Recreation was invited to join Michele Obama's Let's Move Initiative that has goals geared towards getting communities active. We were awarded a Gold Medal for the initiative's Goal V and a Silver Medal for Goal IV. We will continue to work towards receiving medals in all 5 of the initiative's goals.

Improvements to facilities continued in 2013. Pelham Baseball added an electronic scoreboard to the Majors Baseball Field at Muldoon Park. Eagle Scout, Scott Razzetti, constructed a kiosk with a trails map at the Raymond Scout Lodge Field and Eagle Scout, Brian Ferullo, constructed a viewing platform at the Raymond Athletic Fields at 1201 Mammoth Rd. Volunteers made improvements to the Disc Golf Course at Muldoon Park by improving the fairways and adding new t-pads to every hole.

Hershey Track and Field is a National program that takes place each spring. Pelham Parks and Recreation runs a Pelham team each year coached by volunteer coach, Peggy Sawicki. 2013 was especially exciting for a couple of reasons. Pelham was selected to host the NH Hershey Track and Field State Championships and for the first time one of our own won her way to the National Championships in Hershey, PA. Gwenyth won the district 200M race in the 9-10 year old girl division and then the State Championship which qualified her for the Nationals. Gwenyth and her family received an all-expenses paid trip to Hershey PA where Gwenyth finished 8th in the Nation. Congrats to Gwenyth!

U13 Boys NH Division III Soccer Champions

Parks and Recreation continues to offer over 60 programs with something for all ages. In addition to recreational programs, Parks and Recreation offers competitive travel teams. Pelham Soccer Club offers competitive soccer for boys and girls ages 7 thru 18. The club fielded 7 teams with the U13 boys capturing NH Division III State Championship.

U13 Boys C Division Lacrosse State Champions

Outlaws Lacrosse offers lacrosse to boys and girls ages 8-15. The popular program continued it's growth fielding 9 teams in the spring. The U13 boys won the C Division State Championship while the U13 girls took home runner-ups losing by 1 goal in the State Championship game.

Programs that made their debut in 2013 were: Dodgeball, Live Stronger Fitness Classes for teens and adults, Women's Pick-up Basketball, and Futsal.

Parks and Recreation would like to thank all of our volunteers, coaches, and seasonal staff. Without them, many of our programs would not be possible. THANK YOU !

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.

Independent Programs

The Pelham Razorbacks football continued their dominance of the New Hampshire youth football landscape capturing State Championships at the 5th,6th and 7th Grade levels. Razorback Cheer continued success offering cheerleading to girls ages 6 to 14 with the U8 and U10 Cheerleaders taking home State Championships. For information on the Razorbacks, check out www.pelhamrazorbacks.com

New Hampshire Flag Football League continued to be very popular offering flag football in the spring and fall to boys and girls ages 5-15. The league took home the 12-14 Granite Bowl title and 12-14 Summer Football Festival title as well as a runner-ups at the NFL Regionals in NJ. For information on the league, check out www.NHFFL.com

Pelham Baseball continued to be a popular program amongst the youth of Pelham. The league offers baseball for boys ages 4-15. For information, check out www.pelhamnhbaseball.com

Pelham Softball offers instructional and competitive softball for girls ages 5-15. For information, check out www.pelhamnhsoftball.com

2012-13 was another successful season for Pelham Travel Basketball. The program continues to receive more and more interest and as a result was able to offer additional teams and continue to grow. The 4th grade girls won the MSBL league championship and Pelham teams took home 4 tournament championships last season. Pelham Travel Basketball also hosts The Annual Pelham Holiday Tournament which brought in over 60 travel teams from surrounding communities to compete. Check out their website www.pelhambasketball.com for more information.

Thanks again to all the volunteers who made 2013 such a great success. We have plans to continue to improve our facilities as well as add and improve programming and look forward to another great year in 2014.

Brian and Kathy

and

Pelham Parks and Recreation

Planning Department

Department Head:
Jeff Gowan, Planning Director
6 Village Green
Pelham, NH 03076

Phone # 603-635-7811
Fax # 603-635-6594
www.pelhamweb.com/planning

Important Events in 2013:

- *Skyview project converted from a 24 lot conventional subdivision to a 62 lot Conservation subdivision*
- *Commercial approvals*
  - *R & B Superette for 24 hour convenience store and gas station*
  - *Bettencourt Dunkin Donuts on Mammoth Rd. at Valley Hill Rd.*
- *State roudabout project hits half-way point*

Important Links:

Visit:-

www.pelhamweb.com/planning

*for the **Planning Department** and links to Conservation Commission, Planning Board, Zoning Board of Adjustment, & Forestry*

NRPC –

www.nashuarpc.org

2013 has been an interesting year for Pelham. In terms of residential subdivisions approved by the Planning Board, the Skyview project was converted from a 24 lot conventional subdivision to a 62 lot Conservation subdivision in two phases, 45 lots in Phase I and an expected 17 lots on Phase II which will be before the Planning Board for approval in early 2014. Also approved was a 7 lot conservation subdivision off Jericho Road known as Dancause/Brunswick Circle. During 2013 the Planning Department processed 46 new building permits compared with 37 in 2012 representing a modest growth in residential and senior housing units being built with several more projects in the pipeline.

On the commercial front, R&B Superette has been approved which will result in complete demolition of the existing buildings and a new convenience store and gas station being built that will be open 24 hours. This redevelopment project will contribute to the revitalization along Route 38 that I hope will be a continuing trend. Also approved was the Bettencourt Dunkin Donuts at the intersection of Mammoth Road at Valley Hill Road where the Hilltop sandwich shop was formerly located.

After two years of evening meetings, the Planning Board's Zoning Subcommittee has completed its draft zoning amendment that would create a vision for development within Pelham Center that is proactive rather than reactive. The proposed zoning is called the Pelham Center Mixed-Use Zoning District (MUZD). This new district would allow a specific list of business uses within the district's boundaries without having to seek zoning relief in advance of applying to the Planning Board. If the Planning Board approves the draft language you will see a warrant article on the March 2014 ballot. I encourage all voters to participate in the 2013 and 2014 public hearings and to contact the Planning Department to learn more about the proposed Pelham Center MUZD.

Early this year, I applied for a $20,000 Community Planning Grant which was awarded to Pelham for the purpose of funding a complete re-write of Pelham's subdivision and site plan regulations. These land use regulations provide the regulatory framework controlling applicants and the Planning Board as they consider new residential and non-residential applications. This revision, especially the site plan regulations is badly needed and will be a tremendous help in the years to come. The Planning Board will be reviewing the draft changes in the first quarter of 2014 during several public hearings.

As all Pelham residents are fully aware, the roundabout project has been built approximately to the half-way point but could not be finished due to utility work being behind schedule. In the spring of 2014 we expect Continental to return to Pelham to complete the project. The Planning Department fully understands that the new roundabout represents a change in driving patterns and has caused some frustration among our residents. This will likely continue during the construction of the 2nd roundabout. I urge residents to be patient and to reserve judgment on the success of the project until it is fully completed with permanent signage and landscaping. I believe that most drivers will find the roundabouts easy to navigate once they have more experience with them. I am confident we will all be proud of the finished project in terms of its visual appeal and with the way vehicular traffic and pedestrians will more safely navigate our Town Center.

I would like to thank my two full-time staff members, Jennifer Hovey, Office Manager and Sandra Dufresne, Code Administrative Assistant, as well as Gerry Reppucci, our part-time Code Compliance Official and our part-time inspectors Roland Soucy, Tim Zelonis and Walter Kosik, for your excellent work. I would also like to thank Pelham's land use boards, the Planning Board and BOA, for their hard work and dedication and for attending so many evening meetings throughout the year

I am honored to serve as your Planning Director, and I look forward to working with our boards, committees, federal and state agencies, my fellow department heads 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, Zoning Administrator*

Jennifer Hovey, *Planning Office Manager*

Sandra Dufresne, *Code Administrative Assistant*

Gerry Reppucci*, Code Compliance Official (part-time)*

Inspectors

Roland J. Soucy, *Building Inspector (part-time)*

Timothy Zelonis, *Electrical Inspector (part-time)*

Walter Kosik, *Plumbing Inspector (part-time)*

Health Agent, Deputy Health Officer

Paul Zarnowski *(part-time*)*

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

STATISTICS OF 2012 BUILDING PERMITS & REVENUE	
Commercial (New Building)	1
Commercial (Addition, Alteration, Renovation)	17
Single Family Dwellings	32
Single Family conversion to Duplex	2
Duplex	4
Duplex conversion to Multi-Family	0
Senior Housing Units	15
Accessory Dwelling Units	3
Additions	16
Garages	11
Sheds/Barns	22
Decks/Porches	27
Septic Repairs	15
Signs	12
Pools	24
Wells	24
Foundation Only	50
Certificates of Occupancy (Commercial)	2
Miscellaneous; includes alterations, permit renewals, chimneys, fireplaces, wood/pellet stoves, razing of buildings and demolitions	112
Total Building Permits Issued	389
Total Building Inspections	594
Total Electrical Permits Issued	285
Total Electric Inspections	468
Total Plumbing Permits Issued	222
Total Plumbing Inspections	274
Building Permit Fees Collected	$ 43,682.65
Fines Collected	$300.00
Electrical Permit Fees Collected	$11,975.00
Plumbing/Propane Fees Collected	$7,725.00
Re-inspection & Commercial Inspection Fees Collected	$4,150.00
Certificate of Occupancy Fees Collected	$200.00
Copy Fees Collected	$1,748.25
Board of Adjustment Application Fees Collected	$700.00
Board of Adjustment Advertising Fees Collected	$2,250.00
Planning Board Application Fees Collected	$10,325.00
TOTAL REVENUES COLLECTED	$83,055.90
Senior Recreation Impact Fees Collected	$16,107.00
Fire Department Impact Fees Collected	$10,435.74
Sherburne/Mammoth Road Intersection Improvement Fund	$4,500.00
Total Impact Fees Collected (Note: Impact Fees are not counted as revenue)	$31,032.74

NRPC 2013 ANNUAL REPORT OF SERVICES FOR THE TOWN OF PELHAM

NRPC was founded in 1959 with a mission to foster coordination and collaboration between the 13 communities in the Nashua region. Over the past 54 years, NRPC has developed into an organization that provides member municipalities customized services to meet their planning needs and also undertakes activities that benefit communities collectively.

NRPC's highly qualified and experienced staff complements and extends municipal resources by providing a wide array of professional planning services that cover all aspects of community planning. NRPC also offers programs that would otherwise be inefficient and costly for communities to conduct on their own. In addition to programs and projects, NRPC acts as a strong and consistent advocate for communities and the region at the State and Federal level.
Services available to municipalities through membership dues in the NRPC include transportation planning such as grant writing assistance, specialized traffic counts and data, transportation modeling, intersection analysis, road safety audits, road surface management, parking studies. Land Use planning including customized board training and resources, draft ordinance and regulation review, special projects and research assistance, fact sheets, guidebooks and educational materials and master plan consultation and project scoping. Data and GIS Mapping services such as demographic data and analysis, mapping data and standard map sets, GIS needs assessments, production of annual tax maps and NRPC Live Maps. Environment and energy planning such as group energy purchase for municipal and school facilities, household hazardous waste collections. For more information, contact Kerrie Diers, Executive Director, at 424-2240 or kerried@nashuarpc.org.

In 2013, NRPC provided the following assistance to the Town of Pelham:

TRANSPORTATION

Highway Safety Improvement Program (HSIP) – NRPC, in cooperation with NHDOT and Pelham town staff, initiated a Road Safety Audit (RSA) at the Sherburne Road and Mammoth Road (NH 128) intersection in 2011. The process required NRPC to collect traffic volume and crash data used in the development of intersection operation and traffic accident diagrams. Staff also coordinated meetings and an onsite field review with federal, state and local officials. The data analysis and field review results were used by the team to develop safety improvement strategies that were documented in a report and presented before the Selectmen. The report is available at:
http://www.nashuarpc.org/publications/transportation/Pelham_RSA_MammothSherburne_11182011.pdf.

NRPC initiated a second Road Safety Audit at NH 38 and Old Gage Hill Road in 2012. As with the previous RSA, NRPC conducted peak hour turning movement counts and corresponded with local police to obtain accident reports. Intersection operation and traffic accident diagrams were developed by NRPC from that data and analyzed during the field review of the intersection. The RSA has been submitted to NHDOT for their review of the recommended improvements; near-future steps include discussions with state, local and private stakeholders on implementing the recommendations.

Transportation Improvement Program –NRPC is responsible for the development and maintenance of the TIP so that federal highway transportation dollars are available to Pelham and the rest of the region. Throughout 2013, NRPC carefully monitored the status of Pelham projects in the TIP to ensure that project information and changes initiated by NHDOT were communicated to the Town planning staff. Specific projects include the town center improvements and the replacement of the Main Street Bridge over Beaver Brook.

Traffic Data Collection: For a list of historic and recent traffic counts, reference the NRPC website at: http://www.nashuarpc.org/trafficcount/index.htm. All traffic counts are available for use by the Town and NRPC can conduct special counts upon request. This year's program also included traffic volume counts at the Pelham transfer station at the request of the Town.

Congestion Mitigation Air Quality (CMAQ) Program - The CMAQ program provides funding opportunities for communities to address transportation needs that have a direct and beneficial impact on air quality in the region. NRPC provides application assistance, air quality analysis and presentation materials for communities interested in pursuing CMAQ grant applications.

Road Inventory Data – NRPC staff continuously maintains the town Road Inventory. This data set allows officials from the Town and NH DOT to have the most up to date information on roads and will be used for planning road improvements in the community. This data also forms the basis for the Town's allocation of Transportation Block Grant Aid from the State.

Metropolitan Transportation Plan (MTP) –NRPC maintains the region's Metropolitan Transportation Plan. The purpose of this document is to identify the long term transportation needs of the region. It provides a mechanism for the communities of the region to have a voice in the transportation planning process and decisions. NRPC staff worked closely with Town staff to identify local transportation improvements. Including these projects in the MTP will provide the opportunity for future funding through the states Ten Year Plan Process.

NH Capitol Corridor Passenger Rail Project –NRPC continues to work toward the development of the NH Capitol Corridor project. Activities included participation on the New Hampshire Rail Transit Authority, the operating entity for the rail project, and pursuing options to study the feasibility of passenger rail in the corridor.

Regional Traffic Model – NRPC is nearing completion of a large-scale update to the regional traffic model in conjunction with the release of new U.S. Census data, new regional employment data, and NRPC's updated community-by-community population projections through 2040 (see below). This update will also allow NRPC to provide morning and afternoon peak hour traffic forecasts, as well as more accurately model traffic signalization and intersection issues. NRPC can then provide more specific information to the town when assessing the impact of traffic from new development. This capability is available for town use whenever there is interest, without cost, and the town staff has utilized NRPC traffic expertise on several occasions to help study critical intersections and development issues.

Population Projections –NRPC worked with the NH Office of Energy and Planning State Data Center, to update and maintain the population projections for each community in the region. These projections currently provide forecasts through the year 2040 to aid in long term community planning. NRPC worked with other regional planning commissions to develop similar projections for all towns in the state, allowing comparison with neighboring communities.

Safe Routes to Schools Program - The Safe Routes program encourages children to bike or walk to school through education and incentives that remind children how much fun biking and walking can be. The program also addresses the safety concerns of parents by encouraging greater enforcement of traffic laws, exploring ways to create safer streets, and educating the public about safe biking, walking, and driving practices. NRPC continues to pursue Safe Routes to School funding for communities and school districts in the region.

LAND USE AND ENVIRONMENT

Comprehensive Economic Development Strategy (CEDS) – NRPC Staff provides analysis and staff support to the Regional Economic Development Center of Southern New Hampshire to develop the Regional Comprehensive Economic Development Strategy (CEDS). A CEDS is the result of a local planning process designed to guide the economic growth of a region and is required to qualify for assistance from the U.S. Economic Development Administration (EDA) under its Public Works and Planning Programs.

Resources and Training – Through the innovative iTRaC (Integrating Transportation and Community Planning) program the NRPC provided a wide array of resources to town volunteers and staff. Fact sheets are available on our website and cover numerous topics relevant to local boards and staff.

Electricity Supply Aggregation— Beginning in 2011, NRPC has coordinated requests for proposals to procure electricity from a competitive supplier. The aggregation consists of municipalities and school districts in the region. The aggregation's total anticipated cost savings in 2013 were $273,147 with savings for the Town of Pelham estimated at $10,637.

Household Hazardous Waste Program – NRPC held six collections during the 2013 Household Hazardous Waste season. In 2013, a total of 1,532 households participated in the HHW collections District-wide; of those, 47 households or 3.07% came from Pelham. Among Pelham residents, 24 out of the 47 participating households (51.1%) brought paint to the collection events, 21 households (44.7%) brought solvents and thinners, 14 households (29.8%) brought lawn and garden products, and 14 households brought sealers.

Pelham Town Center Mixed Use District

NRPC staff has assisted the town with the development of the Pelham Town Center Mixed Use District. Staff has reviewed two versions of the draft regulations and provided guidance on key elements including the table of uses, density, setbacks, parking, signage and landscaping.

Regional Plan: 2013 was spent on outreach efforts including a series of topical workshops on transportation, housing, community and economic vitality, water infrastructure, and climate and energy, as well as a series of focus group conversations. As part of the topical workshops, NRPC has compiled a summary of goals and objectives found in municipal master plans in the region, resources for municipalities, compilations of what was heard at each event, and a series of presentations of local case studies. Staff has drafted outlines for all plan components and has begun the process of developing chapter drafts with the assistance of topical subcommittees comprised of commissioners, other local representatives and topical experts. A complete draft of the plan is anticipated for mid-year 2014.

Granite State Future: Developed a common data set which will be made available statewide to aid municipalities in their own planning efforts as well as resources to aid local master planning such as a scientific survey of citizen opinions and values, a series of statewide listening sessions, a compilation of statewide resources, and Climate Assessments for Southern and Northern NH.

GEOGRAPHIC INFORMATION SYSTEMS (GIS)

General Mapping and Spatial Data Maintenance - The GIS staff at NRPC continues to maintain a diverse collection of mapping information and databases including local roads, real property parcels, zoning, land use, and environmental conditions. This data is applied extensively to provide mapping and analysis for local and/or regional projects. NRPC continued its quarterly updates to the town parcels layer, using the Registry of Deeds database to update the town digital parcel map to include all changes to property data. This item is a critical component of many projects conducted in the town and is always available to the town from NRPC free of charge. Specific mapping assistance was also provided to the Town in the following capacities:

- Land mapping to support an LCHIP grant application.
- Several large-format prints of the NRPC Streets Map customized with parcel addresses.
- NRPC also develop a regional, generalized zoning datalayer in GIS based on density of permitted uses.

L**ive Maps** - NRPC is putting its standard GIS maps online in an interactive format. The application's basemaps include aerial images, topographic contours, roads, town landmarks, conserved lands, and individual property boundaries. Overlay will display land use, zoning, flood, water resources, and soil characteristics in relation to neighborhoods or parcels. Cross-links to Google Street View or Bing Bird's Eye offer enhanced views of the 2D map location. Each year, Live Maps will be updated with fresh data.

GIS Training: Geared towards municipal GIS users and open to the public, each meeting features general news and announcements, followed by a guest speaker or open group discussion on a particular GIS project or topic. Guest speakers in 2013 included UNH Technology Transfer Center, and NRPC staff who conducted a two-part program that covered GIS data and traffic modeling software for general highway planning, and a preview of the new NRPC Live Maps application.

Standard Maps – NRPC's standard maps remain popular. These large-format maps which NRPC maintains for each of its communities include: 1) Street Index and Town Features, 2) Land Use, 3) Zoning, and 4) Environmental Features. These maps are available from NRPC online in PDF format, or in printed-form.

Census Data – NRPC continues to house datasets from the ongoing US Census Bureau American Community Survey estimate program at various geographic levels, including: state, county, town, tracts, block groups and blocks. Census data is very important in planning efforts and decision making for communities. Updated estimates in categories such as population, race, language, employment, poverty and housing are used in regional and local plans, and will be the inputs to the updated travel demand model. Census data is provided upon request to our communities.

Broadband Mapping and Planning: The New Hampshire Broadband Mapping and Planning Program (NHBMPP) is a comprehensive program that seeks to understand where broadband is currently available in NH, how it can be made more widely available in the future, and how to encourage increased levels of broadband adoption and usage. NRPC staff coordinated with each member community to obtain town specific feedback on this effort. Staff is currently in the process of compiling all of this information into a final Broadband Plan for the Region.

Pelham 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 2013:

- New set of standard operating policies and procedures implemented

- Continuing CALEA Accreditation efforts

- Officer Myia Yates returns to Pelham Police Department

Important Contact Information:

-Citizens Observer Link for up-to-date alerts found on:

www.pehampolice.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 present to you my annual town letter. As 2013 comes to a close I am pleased to look back on all the progress we have made as a department. We have worked hard to implement an entirely new set of standard operating policies and procedures as part of our continuing efforts to achieve national accreditation through the Commission on Accreditation for Law Enforcement Agencies (CALEA). www.calea.org

The accreditation program provides us as a public safety organization, the opportunity to voluntarily demonstrate that we meet an established set of contemporary, 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 The Chief of Police and Board of Selectmen 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 with 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 and Town'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.

Lieutenant Brian McCarthy is our accreditation manager. I encourage any citizen that may have questions about the accreditation process to contact him at 603-635-2411 or at bmccarthy@pelhampolice.com .

Unfortunately this past year we had to terminate one of our police officers. The particular officer in question had developed a pattern of behavior that was not consistent with our community policing-based philosophies and thereby it became necessary to remove him from the department. On a positive note we were able to replace that officer with Officer Myia Yates. You may remember Officer Yates as she had previously worked for our department before leaving to take a teaching position at Bishop Guertin High School. We are very pleased to have her back in the fold.

I have spoken to many citizens in the past about the ongoing substance abuse problems that, like most other towns, plague our community. Drug and alcohol abuse are far and away our town's most common root problem in terms of crime and quality of life issues. As a department we continue to take a multi-pronged approach to combating the substance abuse problems in town. Our approach includes strict enforcement and detection of drug abusers, particularly sellers, combined with

educational programs, court diversion programs and partnerships with community based substance abuse prevention and rehabilitation partners.

As part of our substance abuse educational programs we continue to teach DARE classes to all of the Towns' fifth grade students. This program continues to be highly praised by not only educators but more importantly the students themselves! www.dare.com

However the DARE program must be supplemented by education and communication at home. According to the Nation Council on Alcoholism and Drug Dependence, www.ncadd.org , kids who learn a lot about the risks of alcohol and drugs from their parents are up to 50% less likely to abuse.

At this year's Town meeting vote I would like to personally urge you to support the warrant article providing for a new collective bargaining agreement contract between the Police Officers Union and the Town. The contract was agreed upon after a long and difficult negotiation process. It is also worth noting that the current contract expired in 2011 and police officers have been working without a current contract since that time.

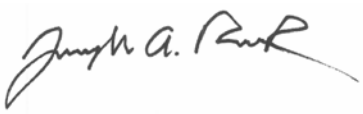
The main focus of the agreement is that it limits an employee's ability to obtain and maintain expensive non-managed health insurance in exchange for modest cost of living pay raises and encouragements to enroll in HMO type health insurance plans which are more affordable to the Town. This contract if passed will provide both long term and short term cost benefits to the Town. The contract also provides for more contemporary discipline language relative to employee performance.

On another note, please remember you can keep up with all that we do at the Police Department year round by signing up for email and/or text alerts through our "Citizen Observer" service portal which is available at www.pelhampolice.com . We are also very active on various social media sites; in fact in 2012 we ranked 9th in the country for total numbers of followers for police agencies with between 16 and 25 officers. If you are on www.twitter.com please follow us at @PelhamNHPolice or if you prefer www.facebook.com please "friend" us..

In closing I would like to thank all of my employees, both sworn and civilian, who work hard 24 hours a day, 7 days a week, to make me look good, and more importantly to keep our Town safe. Please rest assured that we at the Pelham Police Department are committed to providing the highest level of law enforcement services available to our fine community.

If you have any questions or concerns please feel free to contact me at 603-635-2411 or at jroark@pelhampolice.com .

Respectfully submitted,



Chief Joseph A. Roark

PELHAM POLICE DEPARTMENT
2013 OFFICERS LIST

Unit #	Employee
1	Chief Joseph Roark
2	Lt. Gary Fisher
3	Lt. Brian McCarthy
4	Sgt. Michael Pickles
5	Det/Sgt. Thomas O'Donnell
6	Sgt. Anne Perriello
7	Sgt. Glen Chase
8	MPO Dennis Mannion
9	MPO James Johnson
10	MPO Matthew Keenliside
11	Ptl. David DeRoche
12	Ptl. Ronald L. Page
13	Ptl. Brian M. Kelly
14	Ptl. James M. Locke
15	Ptl. Bismark Montano
16	Ptl. Brian Barbato
17	Ptl. Ryan Donovan
18	Ptl. Thomas Goulden
19	Ptl. Michael Kasiske
20	Ptl. Adam Thistle
21	Ptl. Myia Yates
40	Disp Kimberly Cunio
41	Disp. Tracy Pelletier
42	Disp. Gennifer Hoegen
43	Disp. Noelle Gonzales
30	Ptl. Michael Ogiba
31	Ptl. Timothy Kelleher
32	Ptl. Allison Caprigno
33	Ptl. Kevin J. Martin
56	Robert White
58	Joan Davis
59	ACO. Allison Caprigno
60	Celia Lingley
61	Brenda Rizzo

Pelham Public Library

Library Trustees:
Deb Kruzel, Chair
Library Director,
Corinne Chronopoulos
24 Village Green
Pelham, NH 03076

Phone # 603-635-7581
Fax # 603-635-6952

www.pelhampubliclibrary.org

Important Events in 2013:

- ***Debbie Laffond*** *named Children's Librarian of the Year in NH!*

- *The library welcomed* ***Rebecca Crockett*** *as our Young Adult Paralibrarian*

- *We bade farewell to Library Trustees Diane Chubb, after seven years and Debbie Kruzel, after five years*

- *We welcomed new Trustees* ***Lori Adams*** *and* ***Dr. Robert Atwood***

- *Library staff wins seven grants to support programs*

- ***54,257*** *items circulated*

- ***327*** *Museum discount passes to families*

- ***317*** *programs hosted with almost 6,000 people attending*

- *Teen Advisory Group provides leadership opportunities for* ***27*** *teens*

- ***605*** *new cards issued!*

- ***45%*** *of Pelham residents have a Library Card—up by* ***3%***

- *Program attendance up*

Pelham Public Library
The Pelham Public Library strives to be the place Pelham residents think of to find information, participate in community activities, discover learning tools, receive technology tutoring, and relax in a space designed for all ages.

State of the Library
The Pelham Public Library staff and Board of Trustees are proud to report the Library continues to thrive and serve as a center to the Pelham community. The Board and Staff feel strongly that the Library should actively respond and adapt to our patron needs. Here are some of our accomplishments for the year.

Technology and Training:
Technology Classes – This year the Library offered a total of 23 computer classes, the most popular of which included using Microsoft Word and Excel, eReaders, and Social Media. Seventy-five people attended classes this year.

We received our second Summer of Innovation Grant from NASA to sponsor a Robotics Club. The club, coached by Pelham residents Steve Hayes and Sue Krzeminski, had nine children (ages 9-11) participate and focuses on programming, robotics, and the First Lego League curriculum.

We now have iPads! We are circulating one iPad and have two on hand for children and teens to use in the building. They are in constant use along with our Kindle Fire and other Kindles.

We successively migrated to a beautiful new Library catalog technology called Koha. Koha is open source, meaning it cost $0, and is improved and shared by a community of programmers and librarians. Patrons are very happy with the big improvements to their online access to the Library collection.

Collection Development:
Our collection continues to be our most important service. The Library maintains an up-to-date wide range of materials that appeal to users of all ages, backgrounds, and educational levels. We currently have 33,757 items in our collection. We added 3,005 new items and withdrew 2,269 out of date or damaged items. Our qualified librarians select new items with a great success rate. Over 75% of our new items circulated a combined 9,563 times! We also are a member of the NH Downloadable Books Consortium and offer **eBooks** and **audiobooks**. Residents can access the large eBook collection and transfer eBooks to their devices from home.

Children's Services:
Debbie Laffond was named **Children's Librarian of the Year** by the New Hampshire Library Association!

We continued our focus on early literacy by providing 119 story hour programs. We have four sessions for ages 0-2, just 2's, 3's and 4's, and 5 through pre-K. Storytime features comprehensive literacy focused activities and is an opportunity to introduce children to Library services and create strong early literacy patterns. We created a new Listening Center in the Children's Area. This resource gives parents and children the tools to listen and

follow along with the text and is an excellent reinforcement tool for our early readers and create strong early literacy patterns. We created a new Listening Center in the Children's Area. This resource gives parents and children the tools to listen and follow along with the text and is an excellent reinforcement tool for our early readers

Our Summer Reading Program continues to promote literacy for families. We signed up 184 people for library cards during June-August and we had over 230 children and teens participate. This year children made reading pledges and completed over 5,156 books. We were awarded the Kids Books and the Arts Grant which paid for our Summer Reading Grand Finale featuring a musical performance and attended by over 75 people.

The Children's space received a facelift with new manipulative and learning toys, as well as wall art to inspire. We continue our focus on providing comfortable space for families to enjoy recreational and educational time with their children.

Young Adult Services:
Our Young Adult Services area is serving more patrons than ever! Rebecca Crockett, our new Young Adult Services Paralibrarian, helps serve between 15 to 30 YA patrons each day. We've taken steps to expand our collection, adding more books, games and apps thoughtfully chosen to reach our fastest-growing membership.

Our 2013-2014 Teen Advisory Group has swelled to 27 active members! This monthly program has been so popular that we've created our first-ever TAG Leadership group, a program meant to give senior TAG members an opportunity to take on a more meaningful leadership role and serve as mentors to junior members.

In addition to our already-popular Anime Club, we launched our first Teen Book Club. We chose *The Hunger Games* by Suzanne Collins for our first read and had 31 teens turn out to discuss the book, answer trivia questions, and compete in our very own library version of "The Hunger Games!" (no fatalities occurred).

Adult Services:
Food Pantry Garden – The Library installed four raised beds to plant a vegetable garden to benefit the food pantry in Pelham. Over 200 pounds were donated. Library patrons of all ages helped to weed, water, and harvest the garden. Special thanks to our Circulation Manager, Lucie Gratton, for coordinating this project and to Marc Duquette for donating the materials and his expertise.

Art for Growth – In partnership with the Pelham Senior Center, we offered a four-week art instruction program. The program met at the senior center and the Library to promote resources at each location.

Library Hour at the Senior Center – Bi-weekly visits to the senior center continued this year. This outreach has improved access to Library materials for Seniors and helped them learn about available services.

Bringing Authors to the Community –We had a variety of authors visit and present their books at the Library. Titus Plomaritis (*Titus*), Erik Masterson (*Bird Watching in New Hampshire*), Barbara Walsh (*August Gale*), and Richard Rubin (*The Last of the Doughboys*) all came and talked about the process in writing their books and the rich subject matter included within. Over 125 residents attended our author events.

Educational Lectures – We offered a range of educational programs on historical topics. These lectures were part of the New Hampshire Humanities Council To-Go grant program. Speakers and lectures included Paul Combs' *Music of the Great Gatsby*, Lew and Ginny Gage's *Civilians of Gettysburg*, and Jeff Warner's *Songs of Old New Hampshire*.

Pelham Reads – Barbara Walsh's book, *August Gale: A Father and Daughter's Journey into the Storm,* was the star of the town-wide Pelham Reads summer event. Dozens of copies of this book were placed around town in specially-designed Library boxes. The program concluded with Barbara Walsh, a Pelham native and Pulitzer Prize winner, visiting the Library to discuss her experiences writing *August Gale*.

Business and Career Center – Support for local Pelham businesses increased with the creation of the Library's Business and Career Center. A subscription to the *New Hampshire Business and Career Directory* is available, as well as a wide variety of marketing, leadership, and start-up guides. For job-seekers, resume and cover letter guide books, job search manuals, and career guides are available. The Library Director and Adult Services Librarian also provide resume review help for job-seekers.

PPL by the Numbers

We strive to return a profit on every tax dollar received in the form of exemplary services, valuable programs, extensive Library materials, and to consistently contribute excellence in literacy, culture, and recreational experiences for the residents of Pelham. The following are examples of the high use and excellent return on the tax investment by the Library. All Library figures are for 2013:

- **Library is open six days a week for a total of 2,392 hours per year.**
- **Total number of residents with a Library Card: 5,833 people or about 45% of the town. We issued 605 new cards in 2013! That's an average of 50 new patrons each month!**
- **Total circulation for 2013: 54,257. Total value to Pelham patrons based on $10.00 an item: $542,570.**
- **We have hosted 52 Young Adult programs, 198 Children's programs, and 67 Adult programs with a combined attendance of almost 6,000 people! At an estimated value of $5.00 a program per person- we provided Pelham residents programming worth $30,000.**
- **The Library meeting room hosted 58 meetings. Groups saved approximately $5,800 based on $100 average rental fees for seminar room rentals.**
- **Hosted 23 Technology Classes with attendance of 75 Pelham residents. The cost of a Microsoft Application course at a local technology training center is $100 for a two hour class! Attendees to the Library class saved $7,500.**
- **We provide quality reference services including job search assistance, tax resources, technology tutoring, homework help, and readers advisory. We helped 165 patrons print and find tax assistance information.**
- **We provided 104 comprehensive job help sessions to Pelham residents. It's impossible to put a value on the direct economic boost this gives to Pelham.**
- **Pelham residents used 327 Museum passes with huge savings to area museums like the New England Aquarium.**
- **Our staff actively searches for grant funding and had seven successful awards this year for a combined funding boost of $4,600. Thank you to NH Humanities Council (three awards), NASA, Pelham Community Spirit, Walmart, and the Kids, Books, and Art Project supported by the Institute of Museum and Library Services.**
- **Technical Services Librarian Jo-Ann Beauregard sorted and processed 661 donated books for approximate savings of over $7,000.**
- **Participation in the InterLibrary Loan program (Van service funded by NH State Library) remains high with 361 items borrowed and 740 items loaned to surrounding libraries.**

Donations:

The Library received several important donations in 2013. We are very thankful to the following groups for their support.

- Pelham Garden Club members donated their time, expertise, and of course plants to keep our entrance planters looking beautiful year round.
- The Friends of the Library, a non-profit group that promotes and fundraises for the Library, sponsored several programs including the Idle Hands Craft Group and several children and teen events. They also fund our Museum pass program which provides huge discounts to area museums and other fun destinations.
- The Pelham PES-PTA continues to fund our Museum of Science pass.

Respectfully Submitted,

Corinne M Chronopoulos

Corinne Chronopoulos, Library Director
Library Trustees

Pelham Public Library
Financial Report 2013

Municipal Account				
	Beginning	Spent	Balance	Notes
Total Appropriation:	232,206	231,384.81	821.19	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	154.22	1450.8	942.75	662.27	Miscellaneous donations and bank interest.
Fines & Fees, & Income Generating Equipment	8,081.98	6120.77	4,657.94	9,544.81	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	394.64	277.72	634.38	37.98	Money paid to replace damaged or lost items.
FLIP Money for programs	269.05	450.00	709.65	9.40	Occasionally money from the Friends of the Library are given to the Trustees to disperse.
Fundraising	0.00	694	444.00	250.00	Misc. small grants for programming

Trust Fund Income	This represents the balance of any dispersed trust funds. All Library trust funds are managed and reported by the Trustees of the Trust Funds. For all Library Trusts, only the accrued interest may be spent and the principal must remain.

Brown (anything)	0.00	1000.00	353.77	646.23	Professional Development course for Library Director, NH Trustee Association fees
Woodbury (anything)	0.85		0.85	0.00	
Chalifoux (books)	5.89		5.89	0.00	
Gage (books)	2103.62		713.91	1389.71	Special order for Young Adult Books
Seavey (books)	66.86		66.86	0.00	
TOTAL Acct Balance	**11,077.11**	**9993.29**	**8,530.00**	**12,540.40**	

Senior Center

Department Head:
Sarah Landry, Director
8 Nashua Road
Pelham, NH 03076

Phone # 603-635-3800
Fax # 603-635-6971
www.pelhamweb.com/srcenter/councilonaging
email: seniors@pelhamweb.com

Important Events in 2013:

- *Three new programs offered; Core Fit and Chair exercise as well as Senior Fitness*
- *PCOA Fundraisers funded a new shed and improvements to the travel office*
- *PCOA funded office space improvements for the Kitchen Manager*
- *Pelham Community Spirit awarded the Senior Center with a $1,000 grant*

Important Dates:

Please check our calendar on our website for important dates throughout the year

The Senior Center continues to be a busy active place! We have many ongoing weekly programs such as coffee hours, library hour, cards, core fit fitness class, senior fitness, computer access, chair exercise, bingo (for seniors 55 and over), tai chi, lunches (for seniors age 60 and over), puzzles, Red Hat social opportunities, art classes, movies, tea, etc. In addition to these ongoing programs, the Center offers availability to health clinics such as hearing screenings, blood pressure clinics, flu shot clinics, EZ diabetic shoe clinic and foot clinics; transportation services to and from the Senior Center and access to New Hampshire's senior outreach program such as Service Link. In 2013 the Senior Center had an active and well attended Trips program. Groups visited Pennsylvania, Canada, New York, Massachusetts, Rhode Island and Connecticut. There were six visits to Foxwoods Casino, almost everyone was sold out!

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.

In 2013, we began to offer three new ongoing programs at the Senior Center, Core Fit exercise, Chair exercise and Senior Fitness. These new fitness classes are well -- attended and our seniors really love these new opportunities which keep them moving!

The Senior Center continues to have a strong working relationship with the Pelham NH Council on Aging, Corp.(PCOA). The Senior Center Director and a representative of the Pelham Board of Selectmen attends monthly meeting of the PCOA Board of Directors. The PCOA funded several improvements to our Town's Senior Center. In September of 2013, the PCOA funded a new shed for our outdoor items to be stored in over the winter and in Oct the PCOA funded some improvements to our travel office. The Town has made some renovations to the exterior of the Senior Center garage/barn.

The Senior Center staff includes a full time Director and one part-time office assistants that help with everything from memberships, trip enrollments, reception, programming and outreach. The Senior Staff also includes a driver for our Center's bus. The staff; along with several committed senior volunteers (these volunteers assist with general maintenance, running the Penny Pincher COA store, meals, etc.) keep the Center on track. The Center is lucky to have such dedicated and hardworking employees and volunteers!

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 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. In September 2013 the Senior Center received a $1000.00 grant from Pelham Community Spirit. These funds have been used to fund one additional day of transportation per month for trips to the grocery store, bank and pharmacy.

To join the Pelham NH Council on Aging, Corp. you must be 50 years old and pay annual dues of $7.00 for Town residents and $10.00 for nonresidents.

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

Respectfully Submitted,

Sara Landry

Sara Landry, Sr. Center Director

Transfer Station/ Recycling Center

Department Head:
Stanley Walczak, Director
71 Newcomb Field Parkway
Pelham, NH 03076

Phone # 603-635-3964
Fax # 603-635-3964
www.pelhamweb.com/transfer/
email:
swalczak@pelhamweb.com

Hours of Operation:

Sunday and Monday – Closed

Tuesday – 10:30AM to 7:00 PM (gates close at 6:55PM)

Wednesday – Saturday- 8:30AM – 4:30PM (gates close at 4:25PM)

Important Events in 2013:

- *Pelham at 32% recycling diversion which is above the State average*

- *Revenues are up by $48,000+*

- *NRPC performed traffic studies to determine peak times and resident usage*

- *New 40 foot conveyor system installed, decreasing Bobcat usage, repairs & fuel*

Important Link:

Hazardous Waste Disposal

http://nashuarpc.org/hhw/index.htm

In the year of 2013 the Pelham Transfer Station and Recycling Center handled a total of 4,245 tons of municipal solid waste from the residents of the Town. A total of 2,887 tons of trash was hauled away to the Covanta Waste to Energy plant in Haverhill, Ma. The remaining 1,358 tons were sent to various recycling end markets where the materials would be processed for re use. That equates to a 32% recycling diversion rate for the Town of Pelham which is above the State average.

The total tons for the year were down when compared to 2012 by 368 tons which was due to no longer accepting construction and demolition material. The single stream recycling was flat year over year but all other recyclables that are accepted at the Facility were increased year over year.

Other recyclables are broken down as follows: light iron and tin a total of 220 tons, aluminum, brass and cooper a total of 19 tons, electronics that include cathode ray tubes a total of 45 tons, used motor and vegetable oil 4,054 gallons which equals a total of 18 tons, batteries a total of 8 tons, brush for a total of 30 tons, used clothing for a total of 26 tons, used anti-freeze for a total of 110 gallons, fluorescent tubes for a total 8,590 linear feet and all compact fluorescent tubes for a total of 628 units. Our revenues we collect for the sale of the recyclables and fees totaled $80,535 as compared to a budgeted number of $32,200 for a positive variance of $48,335.

We also accomplished a lot this year with facility upgrades with no impact to the budget or the tax rate. We replaced the entire south and east side of the building siding and all the c-girts and angle iron that holds them in place. We also replaced some of the translucent panels and reinforced the wall area around the compactor and trailer unit. We installed a new 40 foot conveyor system that will decrease the amount of fuel and repairs to our Bobcat loaders and will also allow us more time in helping the residents. We were also able to rebuild our compactor unit that was installed 13 years ago and was overdue for a rebuild.

We had two sets of traffic counts performed by the Nashua Regional Planning Commission at no cost to the Town. The average daily vehicles that use the Facility per day are as follows: Tuesdays 945, Wednesdays 489, Thursdays 383, Fridays 659 and Saturdays 1,536. Total vehicles for the week would be 4,061. If we subtract 20% of those counts based upon Town owned vehicles and contractors servicing the Facility, we can estimate that roughly 75% of the residents of the Town utilize the Facility.

Based upon the daily traffic counts we determined the peak periods per day were at 10:00am, 12:00 pm and 3:00 pm. As a result, we decided we needed to change the traffic flow to provide better service, cost reductions while creating a safer environment to our residents. Our new layout now utilizes all seven windows at the Transfer building and has an express lane for residents that have four bags or less. There are also two drive-thru lanes for residents who are bringing in brush or exiting the facility.

Our focus and goals for next year are to increase our recycling volume by 2.5 %. As you are aware, not only do we receive revenue for most of our recyclables, but we also have cost avoidance on the average of forty-four dollars per ton. For the calendar year of 2013 that was $59,752 in cost avoidance savings.

We are also looking at expanding our current acceptable recyclables since it is cost effective. We are looking into organics, plastic bags or film, and composting. We will keep everyone informed as we have more information on those items and complete the financial analysis.

We will also continue to work on Public education and awareness on the recycling savings and cost avoidance. With that in mind, we did update our rules and regulations this pass year and have them readily available for anyone who is

interested. Just ask one of the attendants while you are using the facility and they will be more than happy to get it for you.

We are also going to perform a customer service survey with our residents to see how we are doing. It will be a quick questionnaire that will be given to our residents at the facility. We will be looking for feedback on our operation and also ways we can improve. As always we value your thoughts and suggestions and feel free to let us know what they are.

We will continue to look at cost savings with our current vendors and explore any opportunities that might arise which will add value to our operations. We were able to decrease our operating budget this year by $25,000 due to cost effective measures and working with our current vendors. We have built strong relationships with our vendors and they understand what the Town is looking for.

Once again we like to thank all the residents of the Town who utilize the facility for their patience and understanding while we were making changes and upgrades to our operations. Our staff of Larry Neskey, Bob Long and Steve Belcher and I would also like to this opportunity to personal thank all of the residents for their kindness and generosity though out the year. It makes it a lot easier to come to work every day knowing you are appreciated.

Respectfully Submitted,

Stanley Walczak, 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

www.pelhamweb.com/planning/

Meeting Information:

The ZBA Meets

Day:

The 2nd Monday of each month @ 7PM

Location:

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

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

www.pelhamweb.com/planning

or

Visit the Planning Department during the business hours of 8AM to 4PM – located at

6 Village Green, Pelham, NH 03076

BOARD OF ADJUSTMENT 2013 ANNUAL REPORT

As a quasi-judicial board, the Zoning Board of Adjustment's primary responsibility is to be fair to applicants, abutters and the public in applying state law and applicable court decisions to requests for exceptions to our zoning regulations. We have to decide what is lawful, not necessarily popular in determining the balance between the constitutional rights of property owners to the reasonable use of their land and the public rights of others. Courtesy and respect to everyone and a full discussion of every case is required of this board. We strive to do so at every meeting.

Innovation is a word not usually applied to the ZBA but we remain a leader in the State in reaching out to other Town Boards, most notably the Planning Board and the Conservation Committee, for their input through joint meetings and numerous site walks. This year we also stabilized our membership by recruiting a number of full-time and alternate members to insure that every case is heard by a full board.

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 thanks Charity Landry, the Board Recording Secretary, for recording minutes from at times lengthy meetings. We also thank Planning Director Jeff Gowan and his whole department for his attendance at our meetings and their assistance, guidance, and professional input.

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.

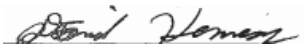
Many of the members attended conferences and workshops provided by the New Hampshire Office of Energy and Planning as well as workshops provided by the New Hampshire Local Government Center in order to stay abreast of new Legislative and Judicially ordered changes to the application of Zoning laws in this state.

The following cases were heard in 2013:

Applications for Variance	**26**	**Applications for Special Exception**	**4**
Applications Approved	23	Applications Approved	4
Applications Denied/Withdrawn	5	Applications Denied/Withdrawn	0
Applications Continued to 2014	0	Applications Continued to 2014	0
Appeal of Administrative Decision	**1**	**Requests for Rehearing**	2
Administrative Decisions Upheld	1	Request Granted	0
Administrative Decisions Overturned	0	Requests Denied/Withdrawn	2
Applications for Equitable Waiver	**0**		
Applications Approved	0		
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

MEMBERS OF THE BOARD JANUARY THRU APRIL		MEMBERS OF THE BOARD MAY THRU DECEMBER	
David Hennessey, Chair	2015	David Hennessey, Chair	2015
Svetlana Paliy, Vice Chair	2013	Svetlana Paliy, Vice Chair	2016
Robert Molloy, Secretary	2015	Chris LaFrance, Secretary	2014
Peter McNamara	2013	Bill Kearney	2015
Kevin O'Sullivan	2014	Peter McNamara	2016
Lance Ouellette, Alternate	2013	Kevin O'Sullivan, Alternate	2014
Chris LaFrance, Alternate	2014	Lance Ouellette, Alternate	2014
Charity Landry, Recording Secretary		Pauline Guay, Alternate	2016
		Dalene Culbert, Alternate	2016
		Charity Landry, Recording Secretary	

Capital Improvements Plan Committee

Committee Chair:
Peter McNamara

Pelham Planning Department
6 Village Green
Pelham, NH 03076

Phone # 603-635-7811
Fax # 603-635-6954

www.pelhamweb.com/planning/

2013 Important Events:

- 2013 default budget prevented expenditure of funds to complete the CIP document

The Capital Improvements Plan (CIP) Committee was re-established by the Planning Board in the spring of 2012 in order to prepare and adopt a CIP for the years 2012 through 2018. The CIP is an important planning document for Pelham; it is essentially a multi-year schedule that programs a series of municipal projects, the associated cost of each, and a rating of the necessity of each such 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.

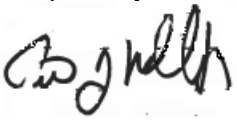
While the CIP is a strictly advisory document, it serves a number of important purposes, including:

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

The CIP Committee had intended to finish the process of completing the CIP document with full background documentation, demographic data/projections, and other information this fiscal year. Unfortunately, this year's default budget prevented the expenditure of any funds to prepare and compile these materials. The Committee was able to update the CIP Spreadsheet showing the schedule of anticipated municipal and school projects through 2019. This information was presented to the Planning Board, Board of Selectmen, and Budget Committee.

On behalf of the Committee, I would like to thank all the Town and School Boards/Committees, elected officials, department heads, and various employees who readily cooperated with us and provided the information and documentation on which the CIP spreadsheet was based. We look forward to working with you in the coming year as we continue this process.

Respectfully submitted,



Peter J. McNamara, Esq.

2013 - 2014 CIP Members
Peter McNamara, Chair
Andy Ducharme
Mike Conrad
Bob Haverty
Bill Scanzani
Jason Croteau
Ken Dunne
Jeff Gowan

July 22, 2013 - APPENDIX D: SCHEDULE OF CAPITAL IMPROVEMENT PROJECTS: ANNUAL COSTS AND REVENUES (Page 1 of 3) — *TOWN OF PELHAM*

Final - Monday July 22, 2013 — *CAPITAL IMPROVEMENTS PLAN, 2014-2020*

PROJECT COSTS: **in bold face type** REVENUES: (in parentheses) — *Page 1*

	PROJECT OR EQUIPMENT AND SOURCE OF REVENUES By Dept or Service Area	Priority Rank	Existing Capital Reserve	2014	2015	2016	2017	2018	2019	2020	7-Year Total Costs	7-Year Total Revenues	Total Project Cost	Outstanding Revenues	Balance To Be Paid By Town Beyond Year 7	Unpro-grammed Projects	
I.	**ADMINISTRATIVE/GENERAL GOV'T**																**I.**
A	Municipal Building & Library	C									**$0**		**$8,014,414**				A
B	20 year Bond/Bank Note 2003-2021	C		**$389,340**	**$378,140**	**$366,940**	**$355,460**	**$343,560**	**$331,520**	**$319,200**	**$2,484,160**				**$599,900**		B
	Mun Capital Reserve 07/13/13	C	$81,920								**$0**		**$0**				
C	Town Emergency Reserve 07/13/13	C	$192,171								**$0**		**$0**				C
D	Municipal Building Roof	N/R				**$150,000**	**$150,000**	**$150,000**			**$450,000**		**$450,000**				D
II.	**POLICE DEPARTMENT**																**II.**
A	Animal Control Shelter	D/R			**$414,991**						**$414,991**		**$414,991**				A
III.	**FIRE DEPARTMENT**																**III.**
A	Replace Ambulance 1	N						**$250,000**			**$250,000**		**$250,000**				A
	Revolving Account Balance 07/19/13	C	$25,000					($250,000)				($250,000)					
B	Rescue 1 Pumper	U		**$650,000**							**$650,000**		**$650,000**				B
C	Engine 1	N					**$600,000**				**$600,000**		**$600,000**				C
IV.	**HIGHWAY DEPARTMENT**																**IV.**
A	Bridge Repair Capital Reserve	C		**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**		**$0**		**$0**		A
	Capital Reserve balance 07/19/13		$249,773									$0					
B.	Sidewalk Plow w/Brush Boom	N		**$162,292**													B
C.	4WD Backhoe	N				**$107,775**					**$107,775**		**$107,775**		**$0**		C
D	Willow Street Bridge	N						**$1,800,000**			**$1,800,000**		**$1,800,000**		**$0**		D
	State Aid											$0					
	Capital Reserve Withdrawal											$0					
E.	2015 Dump Truck/Plow/Sander	N			**$148,135**						**$148,135**		**$148,135**		**$0**		E
F	2018 Dump Truck/Plow/Sander	N						**$159,871**			**$159,871**		**$159,871**		**$0**		F
G	2019 Highway Maintenance Garage	D							**$687,554**		**$687,554**		**$687,554**				G
H	2020 GVW Dump Truck	D								**$167,695**							H

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

This table is continued on the following page.

****see descriptive explanation in CIP document***

July 22, 2013 - APPENDIX D: SCHEDULE OF CAPITAL IMPROVEMENT PROJECTS: ANNUAL COSTS AND REVENUES (Page 2 of 3)

Final - Monday July 22, 2013

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 Reserve	2014	2015	2016	2017	2018	2019	2020	7-Year Total Costs	7-Year Total Revenues	Total Project Cost	Outstanding Revenues	Balance To Be Paid By Town Beyond Year 7	Unprogrammed Projects	
V.	**SOLID WASTE DISPOSAL (Transfer Station)**																**V.**
A	Compactor/Trailor/Vehicle	D			**$107,000**										**$0**		A
	NH the Beautiful Grant				($7,250)							($7,250)					
VI.	**PARKS AND RECREATION**																**VI.**
A	Multi purpose fields at Raymond Park	D				**$200,000**					**$200,000**		**$200,000**		**$0**		A
	Grant monies					($100,000)						($100,000)					
	Fund raising					($40,000)						($40,000)					
	Program Fees					($60,000)						($60,000)					
VII.	**LIBRARY**																**VII.**
A	Library Rennovation	D				**$96,527**					**$96,527**		**$96,527**		**$0**		A
	Internal Fundraising					($64,527)						($64,527)			**$0**		
VIII.	**TOWN CLERK/TAX COLLECTOR**																**VIII.**
A	No CIP needs at this time										**$0**		**$0**		**$0**		A
IX.	**CEMETERY**																**IX.**
A	No CIP needs at this time										**$0**		**$0**		**$0**		A
X.	**SENIORS**																**X.**
A	No CIP needs at this time										**$0**		**$0**		**$0**		A
TOTAL MUNICIPAL CAPITAL EXPENDITURES (Amount to be raised through property taxes)																	
	TOTAL, Municipal			**$1,201,632**	**$1,041,016**	**$656,715**	**$1,105,460**	**$2,453,431**	**$1,019,074**	**$486,895**	**$8,049,013**	($521,777)	**$13,579,267**	**$0**	**$599,900**	$0	
XI.	**SCHOOL CAPITAL EXPENDITURES**																**XI.**
A.	Pelham High School Addition/Remodel	U											**$22,654,000**		**$0**		A
	20 year bond @ 5%	N		**$566,350**	**$2,265,400**	**$2,208,765**	**$2,152,130**	**$2,095,495**	**$2,038,860**	**$1,982,225**	**$8,721,790**		**$8,721,790**		**$26,391,191**		
	State of NH School Building Aid			**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**		**$0**					
B.	School Bldg Maint Cap Reserve 07/19/13	C	$50,000	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**		**$0**		**$0**		B
C.	SAU Permanent Housing	D/R									**$0**		**$0**		**$0**		C
D.	PHS Asbestos Tile Removal*	N		**$400,000**	**$0**						**$400,000**		**$400,000**				D
E.	PHS Bathroom remodel*	N		**$400,000**	**$0**						**$400,000**		**$400,000**		**$0**		E
F.	PHS Parking Lot	N			**$275,000**						**$275,000**		**$275,000**		**$0**		F
G.	PHS Lighting	N			**$500,000**						**$500,000**		**$500,000**		**$0**		G
H.	PHS Roof	N				**$750,000**					**$750,000**		**$750,000**				H
I	Memorial School Rear Parking Lot	D				**$125,000**					**$125,000**		**$125,000**		**$0**		I
J	PES Roof	N					**$375,000**				**$375,000**		**$375,000**				J
K	Memorial School Septic System	N/R							**$0**	**$0**	**$0**		**$0**		**$0**		K
TOTAL SCHOOL CAPITAL EXPENDITURES (Amount to be raised through property taxes)																	
	TOTAL, School			**$1,366,350**	**$3,040,400**	**$3,083,765**	**$2,527,130**	**$2,095,495**	**$2,038,860**	**$1,982,225**	**$11,546,790**	$0	**$34,200,790**	**$0**	**$26,391,191**	**$0**	
TOTAL CAPITAL EXPENDITURES (Amount to be raised through property taxes)																	
	TOTAL, Municipal + School			**$2,567,982**	**$4,081,416**	**$3,740,480**	**$3,632,590**	**$4,548,926**	**$3,057,934**	**$2,469,120**	**$19,595,803**	($521,777)	**$47,780,057**	$0.0	**$26,991,091**	$0	

PROJECTED ASSESSED VALUATION	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**
October 2011 (Projected .5% annual growth)	$1,399,390,960	$1,406,387,915	$1,413,419,854	$1,420,486,954	$1,427,589,388	$1,434,727,335	$1,441,900,972
TAX RATE IMPACT OF CAPITAL PROJECTS							
((Total Capital Expenditures)/(Assessed Valuation)) x $1,000)	**$1.84**	**$2.90**	**$2.65**	**$2.56**	**$3.19**	**$2.13**	**$1.71**

These figures do not represent the actual increase in the combined tax rate.

SCHEDULE OF CAPITAL IMPROVEMENT PROJECTS *(CONT.)*

July 22, 2013 - APPENDIX D: TAX RATE IMPACT OF CAPITAL IMPROVEMENT PROJECTS: ANNUAL COSTS AND REVENUES (Page 3 of 3)

FINAL - Monday July 22, 2013

TAX RATE IMPACT OF CAPITAL PROJECTS AND PROPOSED FUTURE PROJECTS													
TOWN AND SCHOOL DISTRICT BONDS		**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**					
B Mun Building (20 year note) expires 2021		$389,340	$378,140	$366,940	$355,460	$343,560	$331,520	$319,200	$2,164,960		$8,381,200		B
TOTAL COST OF EXISTING BOND PAYMENTS (Amount to be raised through property taxes)													
A Actual Cost of Existing Bonds		$389,340	$378,140	$366,940	$355,460	$343,560	$331,520	$319,200	$2,164,960				A
B Tax Rate impact of Existing Bonds		$0.28	$0.27	$0.26	$0.25	$0.24	$0.23	$0.22					B
C Tax Rate impact of proposed new spending		$1.56	$2.63	$2.39	$2.31	$2.95	$1.90	$1.49					C
TOWN AND SCHOOL DISTRICT PROPOSED BONDS													
B Pelham-High School Addition Bond	N	$566,350	$2,265,400	$2,208,765	$2,152,130	$2,095,495	$2,038,860	$1,982,225	$13,309,225		$22,654,000		B
TOTAL COST OF PROPOSED BOND PAYMENTS (Amount to be raised through property taxes)													
A Proposed Cost of New Bonds		$566,350	$2,265,400	$2,208,765	$2,152,130	$2,095,495	$2,038,860	$1,982,225	$11,327,000		$22,654,000		A
B Tax Rate impact of Proposed New Bonds		$0.40	$1.61	$1.56	$1.52	$1.47	$1.42	$1.37					B
TOTAL SCHOOL CAPITAL EXPENDITURES (Amount to be raised through property taxes)													
TOWN AND SCHOOL DISTRICT BONDS		$0.68	$1.88	$1.82	$1.77	$1.71	$1.65	$1.60					

#255G-12

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/planning/

Meeting Information:
The Conservation Commission meets:
Day:

The 2nd Wednesday of each month @ 7PM

Location:

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

2013 Highlights:

- Purchased 36 acre parcel with frontage on Greenmeadow Drive

- Purchase of 57 acre portion of the Lareau Farm on Old County Road

- Lisa Loosigian and Karen Mackay Applied for LCHIP grant

- Fewer development plans than in prior years due to slow real estate market

Important Websites:

www.pelhamweb.com/planning

http://www.pelhamweb.org/forestry/parkrules.html

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 natural resources including the watershed resource, wetlands, open space, surface and ground waters.

The Conservation Commission members, working together with the Forestry Committee, Planning Board, Zoning Board and Board of Selectmen continue to make progress towards comprehensive protection of our environment and natural resources.

Highlights of our activities during the year 2013 include:

- We furthered our efforts to preserve open space by purchasing two more parcels. One, a 36 acre parcel with approximately 60 feet of frontage on Greenmeadow Drive. The other, a 57 acre portion of the Lareau Farm, on Old County Road. Both parcels abut the 109 acre parcel we acquired in 2011 and nearly complete our efforts to connect the Gumpus Pond Conservation Area, on Hinds Lane, to the Merriam/Cutter Conservation Area, on Sherburne Road, thereby creating 575 acres of contiguous open space, the largest in Pelham. Since 2002, the Conservation Commission has acquired 796 acres of open space … well on our way to achieving our objective of 1000 acres.
- Lisa Loosigian and Karen MacKay led our efforts to apply for a grant from New Hampshire's Land & Community Heritage Investment Program (LCHIP). We requested $88,000 to offset some of our open space acquisition costs. Our 19 page grant, along with photos and attachments, was submitted in September and LCHIP will announce grant recipients in December.
- Our web page, entitled Pelham Recreation and Conservation Lands, accessible from the Pelham home page, has been updated and includes brochures and trail maps, as they are created.
- We reviewed fewer development plans than in prior years, due to the slow real estate market. Nonetheless, we worked with the developers, members of the Planning Board and members of the Zoning Board to minimize the impact of these 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.

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.

Respectfully submitted,

Paul R Gagnon, Chair

Conservation Commission Members:

Paul Dadak
Paul Gagnon
Lisa Loosigian
Karen MacKay

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/planning/forestry

Meeting Information:

The Forestry Committee Meets

Day:

The 1st Tuesday of each month @ 7PM

Location:

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

2013 Highlights:

- *Currently 1,508+ acres under Forestry management protection with 222acres pending evaluation*

- *Trail work, educational kiosks, signage, instillation of water level control devices in various areas*

Important Websites:

www.pelhamweb.com/planning

and

http://www.pelhamweb.org/forestry/parkrules.html

"STEWARDS OF OUR TOWN FORESTS AND CONSERVATION LANDS"

Since 1980 your Town 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. Water, wood, wildlife and passive recreation are the cornerstones of our commitment.

Additionally, we extend our thanks to award winning, certified State Forester Daniel J. Cyr and Forester Michael F. Powers of Bay State Forestry Services for their continued, professional forestry skills and expertise for another successful year (in sum 33 years to date) of sound forest management and practices, the education of our citizenry and strategic planning with sensitivity to your Town Forestry's forward-looking goals. Currently +1508 acres are under management protection with an additional 222 acres pending evaluation.

Accomplishments this year include:

- Merriam-Cutter Conservation Area - Trail work, wildlife field maintenance, flood mitigation, design, build, install water level control devices, educational kiosk, parking area

- Gumpas Pond Conservation Area - Signage, bridge installation, repair/reinforce/replace trail posts, trail work/maintenance, educational kiosks, loam/seed, dialogue with representative(s) of the New England Forestry Foundation/Bennie Easton Hill Memorial Forest's (Hudson) forest contiguous to ours for a future timber harvest/access improvements

- Little Island Pond Conservation Area - Trail work/spruce up , signage, seed

- Peabody Town Forest - Trail development, survey, educational kiosk

- Costa Conservation Area - Survey work, blaze, signage, parking, educational kiosk

- Kirby-Ivers Town Forest – Update forest management plan, blaze boundaries

- Blueberry Circle Woodlot – Scheduled, ten year forest management plan review, Blaze boundaries

- Spalding-Cutler Conservation Area - Blaze, signage, site work/parking

- PVMP - Easy walking trail, field maintenance, signage, culvert/trail drainage improvement

- Elmer G. Raymond Memorial Park (The Scout Lot) – Educational Eagle Scout kiosk, site review and assessment of hazardous washouts/erosion of old trolley track easement/trail

Additional studies/projects undertaken include:

- Website Updates
- Moekel Pond Road spruce up

All project work accomplished in 2012-2013 was fully funded through the Forest Maintenance Account in which proceeds from selective timber harvesting are deposited. Any withdrawal from this account is subject to Town vote. The Forestry Committee continues to work in sync with its 2009 Ten (10) year Financial Plan. Such planning ensures that the preservation of Pelham's Town forests and conservation lands will be self-sustaining with neither the need nor expenditure of taxpayer funds.

Respectfully submitted,

Deborah Waters, Chair 2015
Paul Gagnon 2016
Robert Lamoureux 2015
Christine McCarron 2015
Gayle Plouffe 2014
Harold V. Lynde, Selectmen's Representative

If you think in terms of a year, plant a seed; if in terms of ten years, plant trees;

If in terms of one hundred years <or more>, teach the people.
- Confucius

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Friends of the Library in Pelham AKA "FLIP"

President:
Gloria Walsh

24 Village Green
Pelham, NH 03076

Phone # 603-635-7581
Fax # 603-635-6952
Website:
http://pelhampubliclibrary.org/friends-of-the-library/.

Meeting Schedule:

- Meetings are held the seond Tuesday of the month at the library Location:

2013 Highlights:

***-** Membership is growing*

*- **FLIP** hosts Annual Gala: An Evening in the Stacks*

- Sponsored Daddy and Donuts Story Time

- Sponsored Idle Hands Crafters Classes

- Purchased Cricut Die-cut machine

- Sponsored museum pass program

- Purchased device charging cart

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 October 1976. They understand the importance of Library service to the community and work in a variety of ways to help stimulate use of the Library. The Friends provide services, special programs and events that supplement and enhance the Library's regular budget. These "extras" include children's and adult programs, museum passes, and special presenters the Library could not normally afford with their limited budget.

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!

We are proud to share our major highlights in 2013:

- This year FLIP enjoyed the continued growth of our membership support. We had 47 new members join and now have 86 members!
- We had two huge successful Book Sales raising almost $1800.
- We hosted a wonderful Gala! The Gala theme was, "***For the Love of Chocolate: An Evening in the Stacks***,"and took place in February 2013. The Gala featured local authors, music entertainment, and a lot of delicious desserts. Special thanks to Hannaford, Lindt Chocolate, and Alan Archer for donating towards our dessert buffet. We were thrilled to have 60 people attend the event. We look forward to even greater success at our 2014 Gala: **An Evening in the Stacks: Around the World in 80 Days** which will feature live music, savory foods from around the world, and local artists, including the PHS Art Honor Society.

Major Donations to the Library in 2013

- We purchased a Device Charging Cart to house the Library iPads, laptops, and eReader devices. We are very proud to support the Library with this innovative technology!
- We purchased a Cricut Die-Cut machine to help the Library create custom lettering and displays.
- We purchased a beautiful wooden table to help the Children's Department create a new Listening Center with a focus on seeing and listening to the text at the same time. Great for those learning to read!
- Sponsorship of Adult Idle Hands Crafter Classes—sophisticated crafts that cost a little more in time and supplies.
- Sponsorship for the Art for Growth program. In partnership with the Pelham Senior Center, the Library offered a four-week art instruction program.
- Sponsorship of the Dig into the Deep Blue Sea, an educational program put on by the NH Children's Museum. 50 children and their families attended.
- Funding for Daddy and Donuts Story Time, a Saturday program targeting Dads who may not have the chance to bring their children to the Library during the week.
- Funding for annual Halloween Party decorations and refreshments with over 100 people in attendance.
- Funding for performance donation to the Pelham Congregational Hand Bell Choir who performed at the annual tree lighting.
- Funding for several museum passes including The Franklin and Stone Zoo pass, The New England Aquarium Pass, Lowell Spinners Tickets, and the Children's Museum of NH.

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 2014!

Respectfully Submitted,

Gloria Walsh

Gloria Walsh, FLIP President

2013 FLIP BOARD

President: Gloria Walsh
Vice President: Catherine Somma
Treasurer: Jane Beane
Secretary: Rosemarie Graham
Membership Coordinator: Katie Atwood

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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

Meeting Schedule:

Day:

The Planning Board meets on the 1st and 3rd Monday of the month @ 7PM

Location:

Sherburne Hall
Municipal Building
6 Village Green
Pelham, NH 03076

2013 Highlights:

- *Planning Board approved two conservation subdivision plans*

- *Approved new R & B Superette/Gas station to replace existing structure on Rte. 38*

- *Approved new Dunkin Donuts on Mammoth Rd.*

- *Board reached final resolution of several issues with Stickville, LLC*

The Pelham Planning Board is an elected body which is authorized by New Hampshire statutes to perform a variety of functions. A majority of the Board's bi-monthly meetings are concerned with reviewing residential subdivision applications and business/commercial/industrial site plan applications to ensure compliance with local and State Ordinances and Regulations.

During this past year, the Board approved two Conservation Subdivision plans, including a large two stage development at the top of Spaulding Hill Road named Skyview Estates. The Board also reviewed and approved a new R & B Superette/gas station, to replace the existing structure on Rte.38, and a new Dunkin Donuts in the existing Hilltop Convenience store on Mammoth Road.

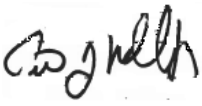
There were also a number of initiatives started by the Board last year that reached fruition this year. The Zoning Subcommittee completed work on a proposed Zoning ordinance which, if approved by Town voters in March, will codify a mixed-use district in the Town center. This will give the Town greater control and input into future development within this area. I thank the members of the subcommittee for their hard work, and urge voters to approve this measure.

The board also was able to commission a complete review and consolidation of our subdivision and site plan regulations. This was made possible by Planning Director Jeff Gowan, who obtained a large grant which covered the cost of this review. The new regulations are expected to be ready by the spring of 2014.

Lastly, the Board was able to reach a final resolution of several issues with the Stickville LLC fifty-five plus condominium community. As described in last year's Annual Report, the developer had failed to build the development to standards mandated in the approved plan. The Board called in the developer's bond, and the residents were able to correct the problems to their satisfaction.

On behalf of the Board, thanks are extended to Planning Director Jeff Gowan and Office Manager Jenn Hovey, without whose expertise and guidance our job would be very difficult. Thanks also to Jim Greenwood and all the volunteers from Pelham Cable Television, and to our recording secretary Charity Landry. We look forward to working with them in the coming year.

Respectfully submitted,



Peter J. McNamara, Esq
Chair, Pelham Planning Board

2013 Planning Board Members:

Peter McNamara, Esq., Chair
Roger Montbleau, Vice-Chair
Paul Dadak, Secretary
Patrick Culbert
Jason Croteau
Timothy Doherty
Mike Sherman, Alternate
Joseph Passamonte, Alternate
Robert Haverty, Selectmen's Rep.
Charity Landry, Recording Secretary

2014 TOWN WARRANT

TOWN OF PELHAM

STATE OF NEW HAMPSHIRE

WARRANT

2014 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 Sherburne Hall in the Pelham Municipal Building, 6 Village Green, Pelham, New Hampshire on Tuesday, February 4, 2014 at 7:00 PM. This session shall consist of explanation, discussion, and debate of warrant articles numbered 2 through 15. Warrant articles may be amended subject to the following limitations: (a) warrant articles the wording of which is prescribed by law shall not be amended and (b) warrant articles that are amended shall be placed on the official ballot for a final vote on the main motion, as amended.

Second Session of Annual Town Meeting (Official Ballot Voting)

You are hereby notified to meet again at the Pelham High School, 85 Marsh Road, Pelham, New Hampshire on Tuesday, March 11, 2014 between the hours of 7:00 AM and 8:00 PM to vote by official ballot to choose all necessary town officials for the ensuring year and to vote on warrant articles numbered 1 through 15.

ARTICLE 1:
To see what action the Town will take in the election of the following Officers: two (2) Selectmen for a term of three (3) years; one (1) Town Moderator for a term of two (2) years; one (1) Town Treasurer for a term of three (3) years; three (3) Budget Committee Members for a term of three (3) years; two (2) Cemetery Trustees for a term of three (3) years; two (2) Library Trustees for a term of three (3) years; one Library Trustee for a term of two years; one (1) Trustee of the Trust Funds for a term of three (3) years; and two (2) Planning Board Members for a term of three (3) years.

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 IV, 307-16 *Establishment of Districts*. This amendment would create a mixed-use overlay zoning district (MUZD) for Pelham Center. The Pelham Center MUZD is intended to accommodate a physical pattern of pedestrian-friendly, mixed-use development that is traditionally found within town centers throughout New England. The MUZD ordinance would allow the Planning Board to issue conditional use permits for a mix of business and residential uses within the same building or on the same parcel of land once an applicant demonstrates the land can support the proposed use(s) and that the scale and style of any proposed building is compatible with traditional New England architecture. The ordinance provides a list of allowed uses within the MUZD which includes professional, medical and financial offices, bakeries, family entertainment, small scale retail and other uses traditionally found in New England town centers. The Pelham Center MUZD district would be bounded to the EAST by Beaver Brook, to the NORTH at the intersection of Beaver Brook and Windham Road (including lots 22/8-133 and 22/8-134 and all lots with frontage along Windham Road and Mossey Lane), to the WEST by the intersection of Nashua Road and Tenney Road from lot 22/8-136 (including all lots with frontage on Nashua Road and Greenwood Terrace) to the intersection of Nashua Road and Meetinghouse Way (formerly Pelham Common Highway) including all lots with frontage along Meetinghouse Way then southwesterly along the eastern side of Marsh Road to the southernmost boundary of lot 22/7-130 and to the SOUTH by all lots with frontage on Acorn and Old Bridge Street (excluding the Gibson Cemetery) to Beaver Brook. (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 IX, Senior and Elderly Housing Section 307-53-2,(C), 3 *Development Standards*, to change the required 30 feet of horizontal separation between all structures to tiered setbacks based on the number of units per structure. Detached single unit structures would have twenty foot (20 ft.) separation, two-unit structures would have thirty foot (30 ft.) separation, and three or more unit structures would have forty foot (40 ft.) separation. (RECOMMENDED BY THE PLANNING BOARD)

ARTICLE 4:

Shall the Town vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately. The amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth herein totaling $13,423,831? Should this article be defeated, the default budget shall be $13,310,523 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 Budget Committee) ($13,466,616 Approved by Selectmen) (Majority Vote Required)

Department	Selectmen 2014 Approved	BUDCOM 2014 Approved
Assessing	$ 152,871	$ 152,871
Budget Committee	$ 4,082	$ 4,180
Cable	$ 99,571	$ 99,571
Cemetery	$ 143,480	$ 143,480
Conservation	$ 3,747	$ 3,747
Debt-I	$ 169,428	$ 169,428
Debt-P	$ 538,341	$ 538,341
Elections	$ 15,847	$ 15,847
E. Management	$ 8,976	$ 8,976
Fire Dept.	$ 1,913,524	$ 1,899,303
Health Officer	$ 43,766	$ 43,766
Health Services	$ 52,625	$ 54,625
Highway	$ 1,373,771	$ 1,373,771
Human Svcs.	$ 86,480	$ 86,480
Insurance	$ 2,240,341	$ 2,240,341
Legal	$ 85,000	$ 85,000
Library	$ 246,351	$ 246,351
Parks & Rec	$ 186,171	$ 186,171
Planning	$ 294,540	$ 294,773
Police	$ 2,471,331	$ 2,470,407
Retirement	$ 1,345,148	$ 1,345,148
Selectmen	$ 489,184	$ 459,213
Senior Center	$ 99,734	$ 99,734
Town Buildings	$ 596,463	$ 596,463
Town Celebrations	$ 9,452	$ 9,452
Town Clerk	$ 216,123	$ 216,123
Transfer Station	$ 569,258	$ 569,258
Treasurer	$ 10,941	$ 10,941
Trustees	$ 70	$ 70
Totals	***$ 13,466,616***	***$ 13,423,831***

ARTICLE 5:

Shall the Town vote to approve cost items included in the four 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 $60,371 to fund the first year of this agreement, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels? This is a Special Warrant Article. (Recommended by the Board of Selectmen) (Recommended by the Budget Committee.) (Majority vote required.)

Year	Cost	Accumulated Cost
2014	$60,371	$60,371
2015	$108,312	$168,683
2016	$20,418	$189,101
2017	$90,085	$279,186

ARTICLE 6:

Shall the Town vote to approve cost items included in the three year collective bargaining agreement ratified by the Board of Selectmen and the Professional Firefighters of Pelham, The International Association of Fire Fighters, Local 4546, which calls for the following increases and benefits and to further raise and appropriate the sum of $63,435 to fund the first year of this agreement, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels? This is a Special Warrant article. (Recommended by the Board of Selectmen.) (Recommended by the Budget Committee.) (Majority Vote Required.)

Year	Cost	Accumulated Cost
2014	$63,435	$63,435
2015	$71,022	$134,457
2016	$75,584	$210,041

ARTICLE 7:

Shall the Town vote to raise and appropriate the sum of $266,100 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. (Recommended by the Selectmen) (Recommended by the Budget Committee.)

ARTICLE 8:

Shall the Town vote to increase the annual contribution to the Ambulance Fund from $25,000 to $60,000 to be funded from ambulance service fees collected in each calendar year? This fund was established in 2005 pursuant to RSA 31:95 –h. These funds are held by the Treasurer and may only be expended, with Town vote approval, for the replacement or major refurbishment of an ambulance. (Recommended by Selectmen) (Recommended by Budget Committee)

ARTICLE 9:

To see if the Town will vote to replace the current Elderly Exemption with a new 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, $50,000; for persons 75 years of age up to and including 79 years of age, $85,000; and for persons 80 years of age and over, $100,000. 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 $25,000 if single, or if married, a combined net annual income of more than $37,000, and own assets, excluding the value of the person's residence, of not more than $80,000. (Recommended by Selectmen) (Majority Vote Required)

ARTICLE 10:
To see if the Town will discontinue absolutely approximately 200 feet of the southernmost end of Valley Hill Road from its intersection with Mammoth Road (NH 128) along the frontage of Map 14 Lot 4-137-2. This discontinuance will allow a new, flatter section of Valley Hill Road to be constructed at the expense of a commercial abutter with improved sight distance at the intersection of Valley Hill Road and Mammoth Road. No tax impact. (Recommended by the Planning Board) (Recommended by the Board of Selectmen)

ARTICLE 11:
Shall the Town vote to establish as Town Forests pursuant to RSA 31:110-113 the following parcels and add them to existing Town Forests as follows: Add tax map 20 lots 2-113-2 and 2-113-3 to the Hinds Lane Town Forest and rename it the Gumpas Pond Town Forest totaling approximately 169 acres; and add tax map 33 lot 1-161 and tax map 33 lot 2-61 (formerly owned by Lareau) to the Cutler-Spalding Town Forest and rename it the Cutler-Lareau-Spalding Town Forest totaling approximately 261 acres? No tax impact. (Recommended by Selectmen) (Majority Vote Required)

ARTICLE 12:
Shall the Town vote to authorize the Selectmen to transfer by deed a 3.2 acre Town owned parcel (Map 32 lot 2-72) in exchange for a 15 acre parcel (Map 27 lot 2-64) owned by the New England Forestry Foundation (NEFF)? This is a land exchange only with no money exchanged. The 3.2 acre Town parcel is surrounded by NEFF land and the 15 acre NEFF parcel is surrounded by Town land. The proposed exchange will make both parcels easier to manage. Both lots are and will remain as open space. No tax impact. (Majority Vote Required)

ARTICLE 13:

To see if the town will vote to raise and appropriate the sum of $680,000.00 to purchase a new fire truck of the amount, $680,000.00 will come from the operating budget (Not Recommended by the Selectmen) (Not recommended by the Budget Committee) (Article submitted by petition)

ARTICLE 14:

To see if the voters will authorize the reduction of the Town budget by $624,000.00 (Approximately 5%) (Not Recommended by the Selectmen) (Not recommended by the Budget Committee) (Article submitted by petition)

ARTICLE 15:

To see if the town will urge that the State Legislature join nearly 500 municipalities and 16 other states, including all other states, including all other New England states, in calling upon Congress to move forward a constitutional amendment that guarantees the right of our elected representatives and of the American people to safeguard fair elections through authority to regulate political spending, and clarifies that constitutional rights were established for people, not corporations.

That the New Hampshire Congressional delegation support such a constitutional amendment.

That the New Hampshire State Legislature support such an amendment once it is approved by Congress and sent to the State for ratification.

The record of the vote approving this article shall be transmitted by written notice to Pelham's congressional delegation, and to Pelham's state legislators, and to the President of the United States informing them of the instructions from their constituents by the selectmen within 30 days of the vote. (Article submitted by petition)

Given under our hands this 27th day of January, 2014

Edmund Gleason, Chairman

William McDevitt, Vice Chairman

Robert Haverty, Selectman

Harold Lynde, Selectman

Douglas Viger, Selectman

I, the undersigned, Joseph A. Roark, serving as Acting Town Administrator, do hereby certify that on the 27th day of January, 2014, I did post signed copies of the 2014 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 ~~Post Office, located at 150 Bridge Street of said Town~~ Public Library, located at 24 Village Green, of said Town.

Respectfully Submitted,

Joseph A. Roark, Acting Town Administrator

Dorothy A. Marsden, Notary Public

DOROTHY A. MARSDEN, Notary Public
My Commission Expires October 6, 2015

AMENDMENTS MADE AT TOWN DELIBERATIVE SESSION

FEBRUARY 4, 2014

ARTICLE 9: JAS MOORJANI MADE A FRIENDLY AMENDMENT TO ADD THE WORD (NOT) AFTER THE WORD OF AND BEFORE THE WORD MORE IN A PORTION OF THE LAST SENTENCE OF THIS ARTICLE.

ARTICLE 9 WILL NOW READ: To see if the Town will vote to replace the current Elderly Exemption with a new 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, $50,000; for persons 75 years of age up to and including 79 years of age, $85,000; and for persons 80 years of age and over, $100,000. 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 $25,000 if single, or if married, a combined net annual income of not more than $37,000, and own assets, excluding the value of the person's residence, of not more than $80,000. (Recommended by Selectmen) (Majority Vote Required)

ARTICLE 13: JOHN IGNATOWICZ MADE AN AMENDMENT TO CHANGE THE DOLLAR AMOUNTS FROM $680,000 TO $0.00 IN BOTH PLACES OF THIS ARTICLE. THERE WAS A MEETING HELD ON FEBRUARY 7, 2014 TO DISCUSS RECOMMENDATIONS/NON RECOMMENDATIONS IN REGARDS TO ANY AMENDMENTS MADE AT TOWN DELIBERATIVE SESSION ON FEBRUARY 4, 2014. THERE WAS A CHANGE MADE FROM (NOT RECOMMENDED BY THE SELECTMEN) (NOT RECOMMENDED BY THE BUDGET COMMITTEE) AT END OF ARTICLE TO READ (SUBMITTED WITHOUT RECOMMENDATION BY BOARD OF SELECTMEN AND BUDGET COMMITTEE)

ARTICLE 13 WILL NOW READ: To see if the town will vote to raise and appropriate the sum of $0.00 to purchase a new fire truck of the amount, $0.00 will come from the operating budget (Submitted without recommendation by Board of Selectmen and Budget Committee) (Article submitted by petition)

ARTICLE 14: JOHN IGNATOWICZ MADE AN AMENDMENT TO CHANGE THE DOLLAR AMOUNT FROM $624,000 TO $0.00 AND THE PERCENTAGE AMOUNT FROM APPROXIMATELY 5% TO SAY 0% IN THIS ARTICLE. THERE WAS A MEETING HELD ON FEBRUARY 7, 2014 TO DISCUSS RECOMMENDATIONS/NON RECOMMENDATIONS IN REGARDS TO ANY AMENDMENTS MADE AT TOWN DELIBERATIVE SESSION ON FEBRUARY 4, 2014. THERE WAS A CHANGE MADE FROM (NOT RECOMMENDED BY THE SELECTMEN) (NOT RECOMMENDED BY THE BUDGET COMMITTEE) AT END OF ARTICLE TO READ (SUBMITTED WITHOUT RECOMMENDATION BY BOARD OF SELECTMEN AND BUDGET COMMITTEE)

ARTICLE 14 WILL NOW READ: To see if the voters will authorize the reduction of the Town budget by $0.00 (0%) (Submitted without recommendation by Board of Selectmen and Budget Committee) (Article submitted by petition)

ARTICLE 15: HAL LYNDE MADE AN AMENDMENT TO STRIKE THE WORDING (INCLUDING ALL OTHER STATES) IN THE FIRST LINE OF THIS ARTICLE.

ARTICLE 15 WILL NOW READ: To see if the town will urge that the State Legislature join nearly 500 municipalities and 16 other states, including all other New England states, in calling upon Congress to move forward a constitutional amendment that guarantees the right of our elected representatives and of the American people to safeguard fair elections through authority to regulate political spending, and clarifies that constitutional rights were established for people, not corporations.

That the New Hampshire Congressional delegation support such a constitutional amendment.

That the New Hampshire State Legislature support such an amendment once it is approved by Congress and sent to the State for ratification.

The record of the vote approving this article shall be transmitted by written notice to Pelham's congressional delegation, and to Pelham's state legislators, and to the President of the United States informing them of the instructions from their constituents by the selectmen within 30 days of the vote. (Article submitted by petition)

Respectfully Submitted,

Dorothy Marsden

Dorothy A. Marsden, *Town Clerk*

2014 School WARRANT

2014 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 5, 2014, at 7:00 P.M. for explanation, discussion, and debate of warrant articles number 1 through number 6. 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, 85 Marsh Road, in said Pelham on Tuesday, March 11, 2014, 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	2-Year Term
School District Treasurer	3-Year Term
School District Clerk	3-Year Term
School District Moderator	3-Year Term

ARTICLE 1

Shall the Pelham School District vote to raise and appropriate the sum of Twenty-Two Million, Six Hundred Fifty-Four Thousand dollars ($22,654,000.00) for the construction, furnishing, and equipping of an addition to Pelham High School and remodel of the existing Pelham High School facility, and to authorize the issuance of not more than Twenty-Two Million, Six Hundred Fifty-Four Thousand dollars ($22,654,000.00) of bonds or notes in accordance with the provision of the Municipal Finance Act (RSA Chapter 33) and to authorize the School Board to issue and negotiate such bonds or notes and to determine the rate of interest thereon and to authorize the School Board to apply for, accept, and expend federal, state, or other aid which may be available for the project and to comply with all laws applicable to the project, and to take all other necessary action in connection therewith; and to further raise and appropriate the additional sum of Five-Hundred Ninety-Seven Thousand, Five-Hundred dollars ($597,500) for the first year's payment of interest on the bond? *Three-fifths (3/5) ballot vote required.*

Recommended by the School Board (5-0-0)

Recommended by the Budget Committee (10-1-0)

ARTICLE 2

Shall the Pelham School District vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by the vote at the first session of the annual school district meeting, for the purposes set forth herein, totaling Twenty-Seven Million, Five Hundred Ninety-Nine Thousand, Three Hundred and Eighty-One dollars ($27,599,381)? Should the article be defeated, the default budget shall be Twenty-Seven Million, Six Hundred Sixty-Six Thousand, and Nine dollars ($27,666,009), 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 (5-0-0)

Recommended by the Budget Committee (8-1-1)

ARTICLE 3

Shall the Pelham School District vote to approve the cost items included in the collective bargaining agreement reached between the Pelham School District and the Pelham Education Association (PEA) which calls for the following increases in salaries and benefits over the amount paid in the prior fiscal year at current staffing levels:

Year	Estimated Increase
2014-2015	$ 185,216
2015-2016	$ 199,696

and further to raise and appropriate the sum of One Hundred Eighty-Five Thousand, Two Hundred and Sixteen dollars ($185,216) for the 2014-2015 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 (5-0-0)

Recommended by the Budget Committee (7-1-0)

ARTICLE 4

Shall the Pelham School District vote to approve the cost items included in the collective bargaining agreement reached between the Pelham School District and the Pelham Education Support Personnel Association (PESPA) which calls for the following increases in salaries and benefits over the amount paid in the prior fiscal year at current staffing levels:

Year	Estimated Increase
2014-2015	$ 89,292
2015-2016	$ 42,999
2016-2017	$ 58,373

and further to raise and appropriate the sum of Eighty-Nine Thousand, Two Hundred and Ninety-Two dollars ($89,292) for the 2014-2015 fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement that would be paid at current staffing levels? *(Majority vote required).*

Recommended by the School Board (4-1-0)

Recommended by the Budget Committee (4-0-2)

ARTICLE 5

Shall the Pelham School District vote to establish a Capital Reserve Fund under the provisions of RSA 35:1-b for the purpose of educating educationally disabled children, and raise and appropriate the sum of Seventy-Five Thousand dollars ($75,000.00) to be placed in this fund, and to designate the School Board as agents to expend? *(Majority vote required).*

Recommended by the School Board (5-0-0)

Recommended by the Budget Committee (7-4-0)

ARTICLE 6 (By Petition)

Shall the Pelham School District vote to raise and appropriate the sum of Thirty-Two Thousand, and Ninety-Three dollars ($32,093.00) to continue to provide Child Benefit Services to 101 Pelham school children (Grade K – 8) attending Saint Patrick School? *(Majority vote required).*

Not Recommended by the School Board (1-4-0)

Recommended by the Budget Committee (7-3-0)

ARTICLE 7 (By Petition)

To see if the voters will authorize the reduction of the school budget by $1,375,000.00 (approximately 5%)? *(Majority vote required).*

Not Recommended by the School Board (0-5-0)

Not Recommended by the Budget Committee (1-10-0)

GIVEN UNDER OUR HANDS AT SAID PELHAM THIS 22 DAY OF JANUARY 2014.

Brian Carton, Chair

Deb Ryan, Vice Chair

Thomas Gellar

Megan Larson

Carl Wiswell

Pelham School Board

AMMENDMENTS MADE TO THE TOWN DELIBERATIVE SESSION

Friday, February 5, 1014

ARTICLE 7: LINDA DART-KATHIOS, GREENMEADOW DRIVE MADE A PERSONAL COMMENT THAT SHE DOESN'T FEEL ANYONE SHOULD PUT A PETITION WARRANT ARTICLE ON A BALLOT TO SEE HOW THE TOWN FEELS ABOUT IT. A 5% CUT IN THE SCHOOL BUDGET IS DAVASTATING AND WOULD AFFECT ALL OUR CHILDREN. SHE WANTED TO MAKE AN AMENDMENT TO CHANGE THE ARTICLE FROM $1,375,000.0000 TO $0 AND THE PERCENTAGE TO 0%.

ARTICLE 7 WILL NOW READ: To see if the voters will authorize the reduction of the school budget by $0.00 (approximately 0%)? *(Majority vote required).*
(Submitted without recommendation by School Board and Budget Committee)

Respectfully submitted,

Melissa Binette

Melissa Binette
School District Clerk

Pelham School District

Superintendent:
Amanda Lecaroz, CAGS

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
Paul Leonard

CLERK
Melissa Binette

TREASURER
Patricia E. Murphy

SCHOOL BOARD

Brian Carton	2014
Debbie Ryan	2015
Carl Wiswell	2014
Megan Larson	2015
Thomas Gellar	2013

SUPERINTENDENT OF SCHOOLS
Amanda Lecaroz, CAGS

BUSINESS ADMINISTRATOR
Steve Martin

DIRECTOR OF SPECIAL SERVICES
Mary Beth Goodell, M.Ed

DIRECTOR OF HUMAN RESOURCES
Deborah Mahoney

BUILDING ADMINISTRATORS

Pelham Elementary School	Thomas Adamakos
Pelham Memorial School	Stephen Secor
Pelham High School	Dorothy Mohr
Pelham Preschool	Shirlee Sullivan

SCHOOL NURSES
Jennifer Bodenrader
Susan Levine
Barbara Campbell

AUDITORS
Plodzik & Sanderson

Pelham School District Superintendent's Report

Superintendent:
Amanda Lecaroz, CAGS

59A Marsh Road
Pelham, NH 03076

Phone # 603-635-1145
Fax # 603-635-1283

Website:
www.pelhamsd.org
Email:
alecoraz@pelhamsd.org

Important Events in 2013:

- *District adopted strategic 5 year plan*
- *Standardized assessment scores remain above the state average in many subject areas*
- *New website*
- *New communication initiative, "The Great Conversation" is Introduced*
- *Newly approved "Bring Your Own Device Policy"*
- *Pelham high School Addition/Remodel Project*

"The Pelham School District, in collaboration with our community, provides high-quality instruction with rigorous expectations in a supportive and safe environment. We prepare all our students for life-long learning and critical thinking, inspiring them to become contributing citizens of the ever-changing global community."-*Pelham School District Vision Statement*

It is with distinct honor that I am able to tell you about the current progress and the future direction of the Pelham School District. In 2013, the District adopted a strategic plan that will direct our now, sole School District, for the next five years. The implementation of this plan will guide us in our mission of, ***"Inspiring success one mind at a time***."

Four major areas of focus were identified through the strategic planning process: curriculum, communication, technology and facilities. Regarding curriculum, our distinguished staff has worked diligently to implement new curricula in the areas of Mathematics and English Language Arts. The teaching staff continues to engage in professional learning designed to enhance their instruction delivery skills and their ability to challenge students to develop critical thinking and problem-solving skills. At the High School, our curriculum enables our students to earn college credit in up to twenty college courses; we are a leader in the State in this dual enrollment program. A program that is made possible because we have a highly-qualified staff to teach these courses. I am happy to say our High School students consistently receive awards and recognition in art, music, and athletics.

Furthermore, the Pelham School District continues to see standardized assessment scores remain above the State average in a number of subject areas and grade levels. We continue to focus on our ability to provide intervention at early levels for our struggling students. This focus ensures they do not fall behind their peers in achievement. To follow along with the Elementary School, Pelham Memorial and Pelham High School have made adjustments in their schedules to allow for specific intervention and academic enhancement time for the students this past year.
The second focus area of the strategic plan is communication. The District has worked diligently to enhance communication with the community. By utilizing our new website, FaceBook, the Pelham Message Board, and the AlertNow system we have implemented a multi-faceted approach. A communication initiative entitled "The Great Conversation" was introduced to begin a dialogue with the community about our School District.

Other communication endeavors included creating a special education parent group that meets monthly with our new Director of Special Education. In addition, transition teams were created to focus on effective communication amongst the three schools ensuring smooth transitions for the students moving from one school to the next.

A major initiative driving the technology portion of our strategic plan is the newly approved "Bring Your Own Device Policy." In anticipation of the District piloting that policy, we made technology infrastructure improvements last year that supports a universal wireless system in all three schools. A number of existing staff positions within the District were redefined this past year in order to provide both technical and integration support to our staff and students enabling them to experience education in a modern learning environment.

Finally, the fourth area of focus, remain our facilities. To address our most pressing issue, Pelham High School, the District gathered industry leaders in the area of architecture, structural engineering, civil engineering, and construction to analyze and make recommendations about the best use of our existing facilities. This

process resulted in the Pelham High School Addition/Remodel project. This project is highlighted by a 29-classroom addition and extensive remodeling of the existing building that will be placed before the voters in March. This project became the top choice to resolve the High School facility issue because it addresses all the facility concerns outlined by the New England Association of Schools and Colleges (NEASC). An additional benefit of this plan is that it will utilize our existing resources.

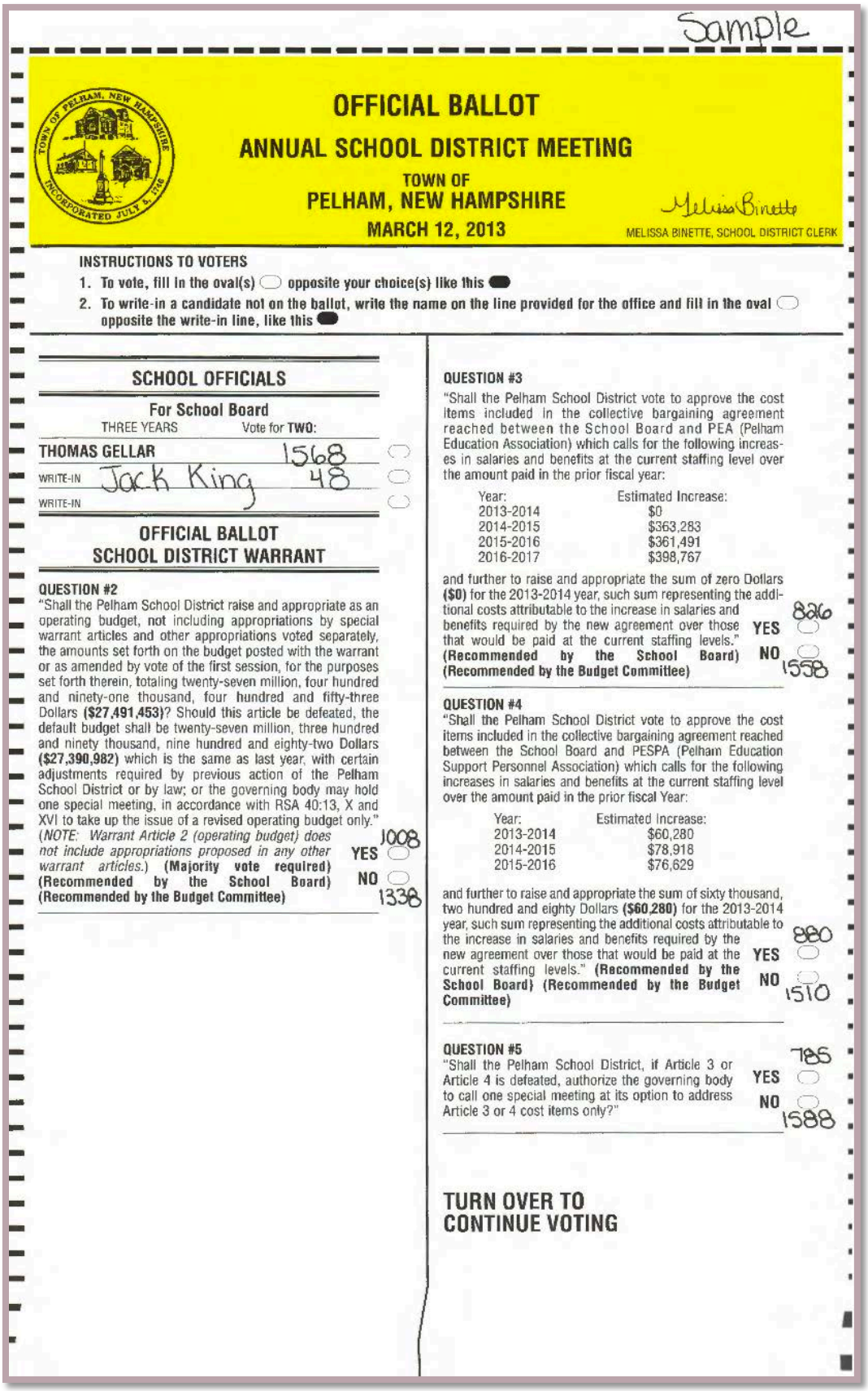
In closing, this has been a very productive and successful year for the Pelham School District. I look forward to another year of collaboration with the Pelham Community to bring success to all our students.

Respectfully Submitted,

Amanda Lecaroz

Amanda Lecaroz

2013 PSD Official Ballot Results



Sample

OFFICIAL BALLOT
ANNUAL SCHOOL DISTRICT MEETING
TOWN OF PELHAM, NEW HAMPSHIRE
MARCH 12, 2013

Melissa Binette
MELISSA BINETTE, 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

THREE YEARS — Vote for **TWO**:

THOMAS GELLAR	1568	○
WRITE-IN Jack King	48	○
WRITE-IN		○

OFFICIAL BALLOT
SCHOOL DISTRICT WARRANT

QUESTION #2

"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, for the purposes set forth therein, totaling twenty-seven million, four hundred and ninety-one thousand, four hundred and fifty-three Dollars **($27,491,453)**? Should this article be defeated, the default budget shall be twenty-seven million, three hundred and ninety thousand, nine hundred and eighty-two Dollars **($27,390,982)** which is the same as last year, with certain adjustments required by previous action of the Pelham School District 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." *(NOTE: Warrant Article 2 (operating budget) does not include appropriations proposed in any other warrant articles.)* **(Majority vote required) (Recommended by the School Board) (Recommended by the Budget Committee)**

1008 YES ○
NO 1338

QUESTION #3

"Shall the Pelham School District vote to approve the cost items included in the collective bargaining agreement reached between the School Board and PEA (Pelham Education Association) which calls for the following increases in salaries and benefits at the current staffing level over the amount paid in the prior fiscal year:

Year:	Estimated Increase:
2013-2014	$0
2014-2015	$363,283
2015-2016	$361,491
2016-2017	$398,767

and further to raise and appropriate the sum of zero Dollars **($0)** for the 2013-2014 year, 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 the current staffing levels." **(Recommended by the School Board) (Recommended by the Budget Committee)**

826 YES ○
NO 1558

QUESTION #4

"Shall the Pelham School District vote to approve the cost items included in the collective bargaining agreement reached between the School Board and PESPA (Pelham Education Support Personnel Association) which calls for the following increases in salaries and benefits at the current staffing level over the amount paid in the prior fiscal Year:

Year:	Estimated Increase:
2013-2014	$60,280
2014-2015	$78,918
2015-2016	$76,629

and further to raise and appropriate the sum of sixty thousand, two hundred and eighty Dollars **($60,280)** for the 2013-2014 year, 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 the current staffing levels." **(Recommended by the School Board) (Recommended by the Budget Committee)**

880 YES ○
NO 1510

QUESTION #5

"Shall the Pelham School District, if Article 3 or Article 4 is defeated, authorize the governing body to call one special meeting at its option to address Article 3 or 4 cost items only?"

785 YES ○
NO 1588

TURN OVER TO CONTINUE VOTING

2013 PSD Official Ballot Results

QUESTION #6
"Shall the Pelham School District vote to raise and appropriate the sum of **$1,750,000** (One million, seven hundred and fifty thousand dollars) for the construction and equipping of a new kindergarten addition to Pelham Elementary School. Of this appropriation, up to **$1,000,000** (one million dollars) is to come from State of New Hampshire Kindergarten building aid per RSA 198:15-R, with the balance to come from general taxation? This shall be a non-lapsing appropriation per RSA 32:7, VI and shall not lapse until the construction project is completed or by June 30, 2015, whichever is earlier. To be eligible for reimbursement pursuant to RSA 198:15-r, kindergarten construction shall be approved by the school district meeting on or before June 30, 2013." **(Recommended by the School Board) (Recommended by the Budget Committee)**

962 YES ☐
NO ☐ 1427

QUESTION #7
"Shall the Pelham School District vote to raise and appropriate up to the sum of **$50,000** (Fifty thousand dollars) to be added to the previously established (1999-2000) School District Maintenance Capital Reserve Fund, with such sum to be funded from the June 30, 2013 unreserved fund balance available for transfer on July 1, 2013?" **(Majority vote required) (Recommended by the School Board) (Recommended by the Budget Committee)**

1112 YES ☐
NO ☐ 1263

QUESTION #8
"Shall the Pelham School District vote to raise and appropriate the sum of **$32,093** (Thirty-two thousand and ninety-three dollars) for Child Benefit Services as defined by RSA 189:49 for approximately 108 Pelham children attending St. Patrick School? This is a special warrant article." **(Recommended by the School Board) (Recommended by the Budget Committee)**

1097 YES ☐
NO ☐ 1286

QUESTION #9
"Shall the Pelham School District authorize the School Board to enter into a ten year lease agreement for SAU office space under such terms and conditions as determined by the School Board?

933 YES ☐
NO ☐ 1425

VOTING COMPLETE

Melissa Binette

2013 PSD Deliberative Session Minutes

PELHAM SCHOOL DISTRICT
Deliberative Session of Annual Meeting
Wednesday, February 6, 2013

Wednesday, February 6, 2013

Moderator Paul Leonard called the session to order at 7:01 p.m. and announced that the second session will be held at the voting polls at Pelham High School on Tuesday, March 12, 2013 between the hours of 7:00 a.m. and 8:00 p.m. to vote by official ballot on warrant articles numbered 1 through 9. Selectmen Doug Viger was asked to lead the audience in the Pledge of Allegiance.

Moderator Paul Leonard introduced the panel on the floor as follows: On his right (audiences left) PSD Attorney Diane Gorrow, PSD Business Administrator Adam Steel, Associate Superintendent Amanda Lecaroz, School Board Chair Brian Carton, School Board Member Rob Hardy, School Board Member Andy Ducharme. On his left (audiences right) PSD Clerk Melissa Binette, Budget Committee Vice Chair Dan Guimond, Budget Committee Chair Larry Hall, School Board Member Debbie Ryan, School Board Member Megan Larson.

Moderator Paul Leonard discussed the Pelham School District Session #1 Rules and Guidelines as well as Article handling. Moderator Paul Leonard will read the warrant articles in the correct order and give explanation. After explanation the floor will be open for discussion by attendees who will be called upon to the microphone and will need to state their name and address. Amendments must be provided in writing to the Moderator. Dollar values can be provided orally and will be taken by the School District Clerk.

Superintendent Amanda Lecaroz spoke about the Articles and how they have been working on them over the past six months. She wanted to let the public know that they are setting the tone for the new SAU28 as their own entity. They look forward to a budget that will support technology, teacher contracts that bring them closer in line with surrounding districts, and contracts for support personnel, as they are key in implementing our educational programs. Lastly, she wanted to address our space issues with regard to adding the addition onto PES, now that Kindergarten has been added to the building, and giving back space that was taken in order to accommodate these students.

Article 1. Election of Officers (voting by official ballot March 12, 2013)

To the following school district offices:

a. To choose two School Board members for the ensuing three years.

Article 2. "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, for the purposes set forth therein, totaling twenty-seven million, six hundred and thirty-one thousand, four hundred and eighty-three Dollars ($27,631,483)? Should this article be defeated, the default budget shall be twenty-seven million, five hundred and thirty-one thousand, and twelve Dollars ($27,531,012) which is the same as last year, with certain adjustments required by previous action of the Pelham School District 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."

(Majority vote required)

Recommended by the School Board
Recommended by the Budget Committee

***NOTE: Warrant Article 2 (operating budget) does not include appropriations proposed in any other warrant articles.**

Budget Committee Chair Larry Hall thanked the School Board along with Business Administrator Adam Steel and Superintendent Amanda Lecaroz for their preparation in the delivery of the school budget. He was very pleased with how quickly the information requested was delivered and how clearly it was presented. Gave some insight on how the CIP Committee is preparing a plan for the Budget Committee so that in late August early September it will be ready for deliberations going forward. He spoke about multiple reductions in the budget from last year which totaled $436,645. Then about the additions that need to be put back into the budget that totaled $548,674.

Superintendent Amanda Lecaroz wanted to outline the operating budget. She spoke about PES sprinklers that will be repaired. PMS will receive new math curriculum resources to align with the Common Core State Standards (CCSS). PHS is increasing the storage capacity to address NEASC concerns. Technology upgrades will move our schools into a 21st Century learning environment. She mentioned the reduction of two teachers to address decreases in enrollment. They are looking at $75K in architectural and engineering fees for HS renovations/additions development in order to move forward with the renovation project. Hopefully this will be on the March 2014 warrant article.

School Board Chair Brian Carton expressed that updates were received with regard to the bids for the PES sprinkler repairs. Initial bids received were $316,888 and has been revised since then. They can comfortably say the number can be reduced by $140,030 for a total project cost of $176,850. Brian then took the floor as a citizen.

Brian Carton, 7 Falcon Drive, wanted to move to adjust the operating budget from 27,631,483 to 27,491,453.00.

Seconded by the public

Moderator Paul Leonard opened the floor for discussion.

Bill Scanzani, Victoria Circle, wanted to know if the amendment to the sprinkler being taken out of the operating budget will also be reflected in the default budget this year as well.

School Board Chair Brian Carton responded with the sprinkler is also in the default budget this year and they have scheduled a short school board meeting immediately following this deliberative session to amend the default budget by the same amount.

Greg Ferris, Pinewood Circle, wanted to know why this number is in the default budget. Did not see anywhere in the statue that it should be in the default budget.

Business Administrator Adam Steel said the sprinkler system is a life safety issue and not an optional expense that can be deferred for convenience and needs to be done. For our buildings to be operable with our life safety systems in correct functioning working order is a contractual and legal expense for our district. Spoke about a similar situation two years ago where they had the sprinkler system for PMS. That work was completed and was in the operating and default budget as well. Again it's a similar situation here and he feels as though this needs to be completed at this time.

Greg Ferris, Pinewood Circle, fully understands that it's a life safety issue but wanted to know why this number needs to be put in the default budget and feels that this number will stay in the budget for a good number of years. His concern was that we have just now added 176K to the operating budget from now and a good number of years it will remain there. He feels this should not be in the default budget because it's not a statute and once it's in it will stay in the budget.

Business Administrator Adam Steel addressed Mr. Ferris with first; the PMS sprinkler system was not included in the subsequent default budget the previous year. This current default budget had PHS lockers removed as a one-time item. It also had window replacements at the PMS cafe removed as a one- time item. The statute is very clear that one time expenditures are to be removed from the default budget. This school board has stated both in the school board meeting and budget meeting that this sprinkler system once completed would not be included in the subsequent default budget calculation. Although the concern is understandable it does not match the precedent of this school board in removing one-time items per the statute.

Budget Committee Chair Larry Hall stated that there was a time that the budget committee did receive the default budget with its regular deliberation, lines for each school, fairly simple. Although the budget committee did not have any say or final say over the default budget there was an opportunity to discuss these sorts of things. If you were to read the statute, it says nothing about life safety and is open for discussion. In the future, it would be great if this was included back into the budget and there could be some discourse with the budget committee on it.

Hal Lynde, Jeremy Hill Road, wanted to know how once this meeting concludes the warrant article can be modified.

Business Administrator Adam Steel stated that (Legal Council could correct him if incorrect) the default budget is a separate process in which the governing body has authority to set the default budget absent of the school district meeting or the budget committee. There is legal precedent that the governing body can modify the school budget up till the time the ballot is printed.

Moderator Paul Leonard reread how the Warrant Article shall be printed on the ballot

Article 2. **"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, for the purposes set forth therein, totaling *twenty-seven million, four hundred ninety one thousand, four hundred fifty- three Dollar ($27,491,453)* Should this article be defeated, the default budget shall be twenty-seven million, five hundred and thirty-one thousand, and twelve Dollars ($27,531,012) which is the same as last year, with certain adjustments required by previous action of the Pelham School District 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."**
(Majority vote required)

Motion to restrict reconsideration

Bill Scanzani, Victoria Circle, questioned some extra language that is in this article that he did not recall there before and he wanted to ask about. It says that the governing body may hold one special meeting in accordance with RSA40:13 to take up the revised operating budget only.

Business Administrator Adam Steel stated that this particular Article is taken directly from the statute.

Bill Scanzani, Victoria Circle, wanted to know, if the operating budget doesn't pass will we automatically go back to the default budget. He also wanted to know if the school board, without petitioning a judge, can ask for a special meeting to reconsider the operating budget.

Business Administrator Adam Steel said this is correct and there would be a full second district meeting.

Greg Ferris, Pinewood Circle, wanted to know, will the default budget number be modified due to the fact that we just lowered the sprinklers by 140k?

School Board Chair Brian Carton stated it will be modified immediately after this meeting.

Moderator Paul Leonard addressed the public with regard to restricting this article with a show of hands from the public. He then moved to restrict reconsideration.

Article 3. **"Shall the Pelham School District vote to approve the cost items included in the collective bargaining agreement reached between the School Board and PEA (Pelham Education Association) which calls for the following increases in salaries and benefits at the current staffing level over the amount paid in the prior fiscal year:**

Fiscal Year	Estimated Increase
2013-2014	$0
2014-2015	$363,283
2015-2016	$361,491
2016-2017	$398,767

and further to raise and appropriate the sum of zero Dollars ($0) for the 2013-2014 year, 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 the current staffing levels."

Recommended by the School Board
Recommended by the Budget Committee

School Board Member Debbie Ryan stated that this is her second time serving on the committee along with School Board Member Rob Hardy. One of the areas Deb and Rob have been working on are beefing up Steps 5-12 on the teachers' pay schedule. Statistics show that we are losing teachers to neighboring districts because of the pay schedule that is in place now. Teachers took a 15% decrease in their health benefits and did not receive pay raises. She also spoke about the strategic planning process they are currently doing and reviled some of the results found in the survey. The survey showed that the people are very pleased with the teachers in our district but that they are displeased with the technology. Passing of the operating budget is critical to this particular issue of technology. She stated we lost three teachers to a higher paying district next door. Most teachers are on a salary schedule without raises. She also stated that teachers are rigorously evaluated, face recertification requirements, deal with state and federal standards continually and they are expected to advance to a master's degree and beyond. Lastly a well-constructed salary schedule rewards classroom experience, promotes continued professional learning, and promotes both retention and recruitment of quality staff. The cost of teachers leaving, termination processes, hiring substitutes, recruitment and hiring processes, orientation and initial professional development are costs that cannot be ignored.

Susan Harden, 6 Burns Road, introduced herself as the VP of the Pelham Education Association and wanted to also introduce the President of PEA, Mr. Peter Tselios, art teacher at PES. She posed a question: If you talk to the parents in this town and asked what the most important thing in their life is, more than likely they will say their children and

grandchildren. If you ask an educator what is the most important thing in their job more than likely they will say having the children succeed. We have put together a slide show so you can see a day in our teachings. First slide wanted to help voters understand the extra work educators do throughout a school year and in the community outside of the classroom and how voters can support a child's education and community. She spoke about all the work that is done in the day of a teacher. There are before school duties they need to perform as well as after school work that concludes their day. She spoke of the many clubs and activities led by teachers at the elementary school and how they sometimes have stipends but not all of them do. For the last three or four years the Math Club especially has been run because the teachers have felt as though it is needed and after hours there are no stipends. She spoke of many committees that are run on a volunteer basis by teachers, students and parents. She mentioned PMS clubs and Committees they have as well. Some student activities at the PHS that are run for the kids have stipends and some don't. She spoke of how the community can help and she urged the community to support this contract.

Charlene Takesian, Jeremy Hill Road, wanted to add to the accolades for our schools. Today she learned our graduation rate is 99% and our percentage of kids going onto college is 88%. That speaks very well of Dr. Mohr and the education system here in Pelham.

Hal Lynde, Jeremy Hill Road, spoke about the HS and how the band at the HS as well as the MS is playing like professionals. Also referenced an article that was featured in the Lowell Sun the day before speaking about what great artists we have in our school district. This is just showing the dedication by our teachers in helping expand these opportunities for our kids and we should be mindful of the great work being done here.

School Board Member Debbie Ryan thanked Hal for bringing up the art. She also mentioned how 35 pieces were entered into the scholastic program and the great number of awards that were given to our students. She wanted to recognize how amazing and talented these artists are and how the teachers that worked with them are wonderful as well.

Greg Smith, Mountain View Road, did not deny that teachers do great work but wanted to point out that the Global Economy affects the public sector as well. Tax payers are affected by how they get paid and what we're able to afford. In regards to previous comments the starting salaries comparison between teachers and some private sector jobs, he wanted to point out it's not an apples to apples comparison. There are differences in the number of hours worked, health benefits, and retirement benefits.

Thomas Gellar, Theodore Ave, wanted to make sure the argument he was hearing is that we are looking to the retention and recruitment of quality teachers because we are being squeezed out by our competition. He understands the desire to match salaries to try and become more competitive but wanted to know if there is any other consideration given to any other causes for the lack of retention, lack of improvement, and whether raising salaries to a level that is equal to other districts will in fact solve the other issues. He believes there are other issues as to why teachers are leaving. He cited other examples.

School Board Member Rob Hardy also stated that Deb and he were both on the last two negotiating teams and they made it a focus that they are trying to lift the salaries of tiers 5-12 and that wasn't all they tried to do. They would love to match the salaries but need four more contracts like this to match those salaries and to get into the conversation that they are almost competitive in those steps. After this contact runs through they are still going to be at a deficit as far as middle step teachers go. Commented on the presentation given by Mrs. Harden and all the stuff they do in the district.

Superintendent Amanda Lecaroz wanted to give more information on the questions Mr. Gellar had spoken about with regard to other factors on why a teacher might leave. She stated it's not just a money issue and that there are other factors. But exit interviews have showed in this case it was money. She spoke about the mentor program that is offered to help support newer teachers and that is an additional cost to the district. The professional development program and tuition reimbursement programs that are in place cost money as well. When you look at it, on average we are spending 7-8K a year on newer teachers. Invested money for newer teachers could be around 21K in a three year teacher and to lose them to a higher paying district because of pay is not good. These programs are worth the investment if the teachers stay because the number one factor in student achievement is the effectiveness of a teacher.

James Bundock, Scenic View Drive, mentioned that one thing about the contract that needs addressing is that some teachers are effective and some not so much. He would like to see a metrics system put into place showing that teachers have met certain steps in order to merit step increases. These milestones should be challenging and should be gained by those that give a superior education to our children. If this was put into place he feels that we wouldn't have teachers leaving.

School Board Member Rob Hardy stated that to this point, both sides agree to form a committee to explore the idea of having that form of merit pay. They are heading in that direction and both teachers and administration will be on that committee.

School Board Member Debbie Ryan did not feel as though this was the time or place to get into this discussion. There are evaluation and recertification processes going on all the time and wanted to make sure that everyone is aware of that. One negative side note to a performance pay model is that what starts to happen is that teachers begin to compete against one another and what you lose is the collegiate environment where they learn from one another. Teachers help teachers and they help each other as they grow.

Bill Scanzani, Victoria Circle, stated that he is not going to support this contract. He has no problem with the teacher raises. They are a known cost that will raise taxes $2, which he is alright with. The unknown is the medical which he believes will cause the tax rate to increase and there is nothing the voter can do. You're looking at a $30 ($6 increase) tax rate in three years. The issue is that the contract dictates $5 office visits, a POS plan, and 85% premiums paid by the district. The average tax payer is paying 30-60% of their health premiums and would love to only be paying 15%. This plan is going to cost a lot more than it currently does especially with the first dollar coverage. He feels as though the School Board needs to form collaboration with the tax payer on health costs.

School Board Member Deb Ryan said they have taken the leadership role on this. She also stated that they had 100% paid benefits three years ago and is now at 85% paid. Some teachers did not make money last year, they lost money due to the increase in health premiums.

Sue Harden, Burns Road, wanted to let everyone know that they have always had an 80/20 plan and the last round they changed the rider and made a huge concession. The district is paying for the middle cost plan and the Cadillac plan is still available but at an additional cost to the teacher. On this new contract they have taken their percentage and brought it down more. Teachers from step 13 and higher who don't receive a step raise will have their minimal raise having to go toward their health insurance. They are trying solely to get the middle tier teachers built up.

Maryalice Cookinham, Appaloosa Avenue, pointed out that we have 156 teachers in the district. If you divide that number by $363,283 it comes out to $2,328 pay increase. She does not feel this is a big increase that they are asking for knowing some will get more or less depending on steps. She also stated how people are always saying this is a part

time job and feels that it is not. This is the person that is going to shape and form your children for the future. She spoke of the differences between corporate America and a teaching position and wanted to thank those teachers for everything they do for our children.

Thomas Gellar, Theodore Avenue, agreed that teachers are often undervalued but feels that the raises are actually a percentage above the step raises. He wanted to make aware that the combination of the step increases and raises are significant. Although he wants our teachers to earn the proper amount he thinks we need to determine how we are going to pay for this.

School Board Member Rob Hardy wanted to inform the audience that not every teacher in this contact will be getting a raise and a step increase. Steps 1-12 are getting a raise. If a teacher is a step 13 they are just getting the raise. The reason it was designed this way was to build up the younger or newer teachers and help keep them in the district. Teachers are stepping back and not taking a step or pay increase this year because of our newest tax bill.

Sue Harden, Burns Road, gave a personal example with regard to her salary and the amount of years it took before she made what she does. She doesn't want to see our teachers going elsewhere and this means the community needs to step up and support them.

Budget Committee Chair Larry Hall stated that the committee supported this warrant (6-4 vote). He is in favor of this contract and thinks it's important to help keep these teachers in our district. He gave details about how the benefits package is being distributed.

Paul McDonagh, Mammoth Road, addressed Sue Harden stating that it's not so much to him about the raises but about school classrooms that are over here (Sherburne Hall) that are empty.

Bill Scanzani, Victoria Circle, wanted to be clear that he has no problem with the raises since they are 2–2.1% increase but is not happy with the language in the contract; the School District has no clue what the cost is going to be in two to three years.

John Bundock, Scenic View Drive, stated a teacher that is at Step 9, three years hence, the salary will be 16.4% higher and that's before you add in the raises. Not sure where the 2% comes from but if this is what it takes to attract talent and keep talent, so be it. He feels there needs to be incentive for those that don't perform.

Paul McDonough, Mammoth Road, wanted to know if we can get grants and why no one has thought of grants for the future.

Restricted for reconsideration

Article 4. **"Shall the Pelham School District vote to approve the cost items included in the collective bargaining agreement reached between the School Board and PESPA (Pelham Education Support Personnel Association) which calls for the following increases in salaries and benefits at the current staffing level over the amount paid in the prior fiscal year:**

Fiscal Year	Estimated Increase
2013-2014	$60,280
2014-2015	$78,918
2015-2016	$76,629

and further to raise and appropriate the sum of sixty thousand, two hundred and eighty Dollars $60,280 for the 2013-2014 year, 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 the current staffing levels."

Recommended by the School Board
Recommended by the Budget Committee

School Board Member Rob Hardy stated that this collective bargaining unit covers 106 employees in the Pelham School District consisting of instructional assistants, tutors and monitors. They provide integral services to the Pelham School District by assisting students with special needs including, but not limited to educational, emotional, organizational and physical support. They are an important group of people and it's amazing what they do with these children that have these special needs. He thinks this was a pretty fair agreement and they met in the middle on this agreement.

Brenda Hobbs, Windham Road, wanted the audience to know that these 106 people are the lowest paid employees of the PSD. The town has always supported us and after the Budget Committee meeting they said it was a fair contract for this economy.

Greg Smith, Mountain View Road, served on the budget committee and would encourage everyone to support this article.

Bill Scanzani, Victoria Circle, wanted to concede that his wife does work in the school district as an aid. Unlike the teachers contact, the raises in this contract are very modest. Unlike the teachers, he wanted to point out; if an aid wants medical insurance, the school only pays for 60% of a single person's coverage. In the teacher contract they pay the teacher if they choose not to take the insurance, unlike an aid. He made some comparisons/contrasts with regard to the wording in the teacher's contracts vs. aid contracts.

School Board Member Debbie Ryan stated that the school board has attempted to do the best with the contracts that were given to them. IA's are very important to our school district but there is a different nature between teacher contracts compared to IA contracts. Everyone in this position starts at over $10 an hour and this is a fair wage. She hopes the public will support this contract as well.

Brenda Hobbs, Windham Road, recognized people in this district that come to work every day and at the end of the month they receive a zero dollar paycheck and have to write a check to the Pelham School District for medical insurance. They do it because they are committed to their job and are committed to the children of Pelham. They see the needs of these students and realize that a teacher cannot teach 25 students along with children with special needs as well. This educational field is completely different than what it was like years ago.

Budget Committee Chair Larry Hall wanted to let the audience know that the Budget Committee did approve this unanimously. He would like to see the people that purchase the insurance plan pay 60% of what they actually purchased, not some other plan.

Article 5. **"Shall the Pelham School District, if Article 3 or Article 4 is defeated, authorize the governing body to call one special meeting at its option to address Article 3 or 4 cost items only?"**

Superintendent Amanda Lecaroz discussed how this article is designed to allow the SB to call a special meeting if Article 3 or 4 is defeated for the town to give direction to the school board whether they would want them to do that or not.

Eleanor Burton, Sherburn Road, thinks an article like this is not viewed too well by the voters because of time limits and the cost involved; tends to upset the people of the town because they feel the vote has already been made.

Business Administrator Adam Steel spoke to Mrs. Burton about the special meeting that they are having and how it is at no choice and is required by the statute. The School Boards intent is to avoid the expense and the time it takes to petition the Superior Court to ask for a special meeting. Without this article and the Superior Courts blessing the School Board would have no choice but to have no contract with the teachers or PESPA union and wait a whole additional year before bringing something else forward.

Gregory Farris, Pinewood Drive, did not understand why they feel it should be done when the voters might say no. The expense and voter turnout will not be good. He finds this offensive to the voters of this town.

Bill Scanzani, Victoria Circle, believes that the statute has changed and if the voters want to have a special meeting they do not have to petition the court.

School Board Member Debbie Ryan stated that it's not the intention of the school board to have a special meeting. They would just like to give the option to the voter in case the articles fail. Nothing is etched in stone, no decision is made whether they are doing this or not even if the voter says yes you can, they can still choose not to.

Hal Lynde, Jeremy Hill Road, wanted to address cost items only. Stated that when this happened before there were no signs up and he guesses people missed this special meeting. Wanted to know why they made this statement to address cost items only.

Business Administrator Adam Steel said that the voters approve cost items for a collective bargaining agreement; they don't ratify terms or conditions in the agreement. The voters have the authority to approve cost items only. It's just a reference to the ability the voters have. If there was a new collective bargaining agreement that had no cost, no tax impact whatsoever, the voters wouldn't have to vote on it.

Sean Minuti, Mulberry Lane, wanted to know when this special vote would take place, specifically which month. Are their statutes that would put it at a certain time?

Business Administrator Adam Steel stated that we would go through the same process we are going through right now but first there might be time for additional negotiating by the school board or other collective bargaining units. Once the voter's vote down a contract, it effectively breaks the tentative agreement between both sides and reopens negotiations. Once completed, both sides need to re-ratify or ratify their agreement, there would have to be budget committee review, budget hearing, deliberative session, all the posting requirements, then voting. It's not a couple of weeks but a couple of months.

Sean Minuti, Mulberry Lane, feels that the argument is that the town does not know when the special election could take place but feels the school district has a timeframe. Wanted to know a more firm timeframe and if it could possibly be in August or September.

Business Administrator Adam Steel said that August or September sounds reasonable on the surface but there are assumptions that both sides can agree to a new contract. It could be longer than that.

Sean Minuti, Mulberry Lane, then stated that he did not see why anyone should have an issue with this article.

Restrict reconsideration on Articles 4 & 5

Article 6. **"Shall the Pelham School District vote to raise and appropriate the sum of $1,750,000 (One million, seven hundred and fifty thousand dollars) for the construction and equipping of a new kindergarten addition to Pelham Elementary School. Of this appropriation, up to $1,000,000 (one million dollars) is to come from State of New Hampshire Kindergarten building aid per RSA 198:15-R, with the balance to come from general taxation? This shall be a non-lapsing appropriation per RSA 32:7, VI and shall not lapse until the construction project is completed or by June 30, 2015, whichever is earlier.**

Recommended by the School Board
Recommended by the Budget Committee

School Board Member Megan Larson explained the proposition of a four room addition onto the back of Pelham Elementary School. The school was designed so that they can add 4 classrooms to the east wing and 4 classrooms to the west wing. The addition will be approximately 4600 sq. ft. Currently the portable that sits outside of PES houses special education preschool students, which is mandated by law and needs to be provided. The cost for the current portable is $130K a year and if they purchase the portable it will be about $500K. The addition to the elementary school would be a permanent solution for the district. Under RSA 198: 15-R, the state provides 75% funding of the classroom construction and this funding expires June 30, 2013. She gave cost estimates and hopes the voters will support this addition.

Paul McDonough, Mammoth Road, asked if the state of NH is willing to give a million dollars why can't we do it for one million. Can the construction be done for one million?

School Board Member Debbie Ryan said the district would love to do this construction project for one million but certain classroom sizes and features need to be met and that price is not feasible. PES is the one building in our district that was of adequate size and space before we put kindergarten in it. Now that kindergarten was added, space has been compromised and adding this addition would put the building back to maintainable standings.

Charlene Takesian, Jeremy Hill Road, inquired that if the district puts an addition onto the Pelham Elementary School will it affect any future addition to Pelham High School? Specifically the acres per student rule.

School Board Member Debbie Ryan stated that we are not receiving any state aid for HS renovations or additions so therefore we can have fewer acres per student.

Superintendent Amanda Lecaroz clarified that we still only get 75% state funding and if we built the addition for one million we would only get seven hundred and fifty thousand. Also, that is a guaranteed maximum price of 1.75M and they are trying to go under that. If so, the tax payer would be charged less and money would go back to the taxpayer. Our enrollment is not changing so if we have enough space with our current enrollment, we still have enough acreage per student regardless of any additions.

Hal Lynde, Jeremy Hill Road, supports going forward with this renovation. It will be less costly to the taxpayer than if we wait and the funding expires. He wanted to know if there will be a reduction in the budget, with regard to the portables, once the construction is complete.

Business Administrator Adam Steel stated that there are funds in the budget to lease the portables next year. If the project is voted in, then our expected date of completion would be by November of this year. The lease can be broken early, however, there are costs in the removal of the portables. Those costs are around 30–40K so any savings in the lease cost would be offset by the removal of the portables.

Bill Scanzani, Victoria Circle, feels that we don't really have a choice but to do this. When we built the school back in the 90's the school was originally designed to accommodate grades 1-4. He wanted to know what will happen once Kindergarten is mandated to become a full day session. We moved grade 5 into this building because the pressure was on the Memorial School then and this was to be a temporary solution. Because we have not solved either the MS or HS issues we are forced to make bad costly decision today and live with them.

School Board Member Debbie Ryan spoke to Superintendent Lecaroz about the fact that full day kindergarten could be an issue.

Superintendent Amanda Lecaroz stated that there is some room to grow if full day kindergarten is put into place. There have been no discussions at the state level about full day kindergarten but nationally they are having this conversation, so it could be the case in the future. We do have some long term facility plans coming out with regard to the high school renovation/addition concept which could give us some flexibility in moving grades in the future.

Maryalice Cookinham, Appaloosa Avenue, is in favor of this addition because the district will be getting one million and was disappointed that we lost the thirteen million offered in the past. It gives us an extra wing with room to grow as well as giving back the space we took in order to house kindergarten students. She hopes that the voters look at this as an economic way to add onto our school since the money is available at this time.

Budget Committee Chair Larry Hall addressed Mr. Lynde with regard to the portable situation. He stated that the lease agreement is 122K with 40K in removal costs; therefore there will be substantial savings.

Bill McDevitt, Lane Road, gave full disclosure that he has a daughter who is a kindergarten teacher at the elementary school. He would like to see an amendment to the warrant in the last sentence stating "the current state law authorizing state funding is up to one million expires this year".

Moderator Paul Leonard reread the new wording

Hal Lynde, Jeremy Hill Road, noted a punctuation error that needed to be corrected.

Sean Munity, Mulberry Lane, stated that we have had three years to put this plan up to the voters and held back for two years because of other issues with the HS. The school has waited its turn to have this plan go forward and it's time to do this. He wanted to know if we would continue leasing or buy out the portables if the town chooses not to do this.

Superintendent Amanda Lecaroz answered Mr. Munity with; this would be determined by the school board. This addition would actually pay for itself in 6 ½ years.

Maryalice Cookinham, Appaloosa Avenue, wanted to add an amendment to this article with more understandable wording. The problem is that someone might be confused with the completion date of June 30, 2015. She would rather show June 30, 2013; how long the funding is available till.

Business Administrator Adam Steel feels the voters might get confused with the date of June 30, 2013 thinking that's when the project needed to be completed by.

Maryalice Cookinham, Appaloosa Avenue, read the article which mentioned the completion date of Jun 30, 2015 and thinks the voters will understand that part but not that the funding is only available until June 30, 3013.

Bill Scanzani, Victoria Circle, thinks the taxpayers would look at the end of year being December 31 and would like to have the article changed to read end of school fiscal year June 2013.

Moderator Paul Leonard read the end sentence "the current state law authorizing state funding up to one million dollars expires this year June 30, 2013".

Hal Lynde, Jeremy Hill Road, still was concerned that the voters would be confused with the proposed wording. Would like the ending sentence to read "State funding of one million dollars will not be available for any other project not approved prior to June 30, 2013".

Moderator Paul Leonard took a moment to thank the town's people for the setup of the meeting, school district clerks, Larry Hall and Greg Ferris for their years of service on the budget committee and Andy Ducharme and Rob Hardy for the years they served as School Board Members.

Business Administrator Adam Steel suggested wording for the final warrant to read "To be eligible for reimbursement pursuant to RSA 198:15-r, kindergarten construction shall be approved by the school districts legislative body on or before June 30, 2013".

Hal Lynde, Jeremy Hill Road, proposed the final sentence with legislative body be changed to school district meeting.

Amendment carries – reconsideration is restricted

Article 7. **"Shall the Pelham School District vote to raise and appropriate up to the sum of $50,000 (Fifty thousand dollars) to be added to the previously established (1999-2000) School District Maintenance Capital Reserve Fund, with such sum to be funded from the June 30, 2013 unreserved fund balance available for transfer on July 1, 2013?"**
(Majority vote required).

Recommended by the School Board
Recommended by the Budget Committee

School Board Chair Brian Carton explained that this $211,951 is intended to give a buffer in the case of accidental damages. It protects us from having any negative impact on our budget.

Doug Viger, Valley Hill Road, wanted to know if without listing the School Board as agents to expend are they able to spend this money without having another town meeting.

Business Administrator Adam Steel informed Mr. Viger that when the Capital Reserve fund was created back in 1999-2000 the school board was listed as agents to expend.

Article 8. **"Shall the Pelham School District vote to raise and appropriate the sum of $32,093 (Thirty-two thousand and ninety-three dollars) for Child Benefit Services as defined by RSA 189:49 for approximately 108 Pelham children attending St. Patrick School? This is a special warrant article."**

Recommended by the School Board
Recommended by the Budget Committee

School Board Member Rob Hardy stated similar warrants to this warrant have been approved by the voters the last two years. It is strictly for student services, nurse supplies, and books.

Father Anthony Kuzia, Main Street, noted how much the people in this town value their young students and want the best for them. For these students to realize their full potential they need to be in good health and this particular warrant directly benefits the students at St. Patrick's who are Pelham students. Keeping them healthy will help them learn better.

Principal Hank Golec, Gold Winterberry Road, wanted to make known that all the money goes towards nurse/health services i.e.: nurse salary, nurse substitutes, supplies, books and testing. None of this money goes toward religious education

Motion to restrict the reconsideration of Articles 7 & 8

Reconsideration has been restricted

Article 9. "Shall the Pelham School District authorize the School Board to enter into a ten year lease agreement for SAU office space under such terms and conditions as determined by the School Board?

School Board Member Andy Ducharme thanked the school board for teaming with them in entertaining this warrant article and the Budget Committee for recommending it. As the town knows the SAU is located in Windham and with the separation on July 1 we need to find housing for the Superintendent and staff. The options are simple; either we utilize space here in town or rent space with a third party. If we vote no, leasing will potentially cost significantly more money than owning our own facility. He would like to have voter's support on Article 2 on the town side and make an investment in the town.

Bill Scanzani, Victoria Circle, asked if a short term lease would be up to 3 years.

School Board Member Andy Ducharme answered with he believes a short term would be one year.

Bill Scanzani, Victoria Circle, wanted to know if the district needs to rent for one year, could it cost a ridiculous amount of money.

School Board Member Andy Ducharme stated anything is possible.

Superintendent Amanda Lecaroz stated that the key to this article is that if we enter into any long term lease, whether it's with the town or a third party, we need this article to be approved. The School Board cannot obligate future School Board's for additional money unless the voter approves this.

Sean Minuti, Mulberry Lane, wanted to know if the town's SAU article passes and this one does not, what other options do we have?

Bill McDevitt, Lane Road, believes that the town could enter into an agreement with the School District on a year to year basis.

Sean Minuti, Mulberry Lane, wondered if the portables were ever considered as a possible place to house the SAU.

Superintendent Amanda Lecaroz addressed Mr. Minuti that yes they were. Currently the portables house the preschool and there is not enough room to house the entire SAU staff. The larger issue is confidentiality and it can't be provided in that environment.

Sean Minuti, Mulberry Lane, wanted to know if the portables have been taken out of the budget as a long term solution.

Superintendent Amanda Lecaroz incurred that this is correct.

Bill Scanzani, Victoria Circle, mentioned that any space the SAU occupies for rent would need to be renovated. So you may be forced, if this is not passed, to pay 300,000 to 400,000 for one year's rent with renovations.

Close to restrict Article 9

Budget Committee Chair Larry Hall wanted to inform the public of a Budget Committee Meeting tomorrow night at 7:30p at the Police Community Conference Room due to the operating budget being amended.

Superintendent Amanda Lecaroz took a moment to recognize Chairman Larry Hall of the Budget Committee and what a pleasant experience she had working with him and Greg Ferris. She also wanted to recognize Andy Ducharme and Rob Hardy for their commitment serving as School Board Members as this will be their last Deliberative Session. They played an important role in moving our District forward and addressing the issues in our district and helped make it a more progressive school district.

Moderator Paul Leonard: Having gathered tonight to dispense with the business at hand, which is to deliberate the articles proposed by the Pelham School District and having those items completed, this now concludes the deliberative session for the 2013 year.

There were 56 registered voters in attendance at this session. Articles 1 through 9 were adopted and will be placed on the official ballot.

The meeting was adjourned at 9:38 pm to resume at the voting polls on Tuesday, March 12, 2013 between the hours of 7:00 a.m. and 8:00 p.m. at Pelham High School.

Respectfully submitted,

Melissa Binette

Melissa Binette
School District Clerk

2013 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT

PELHAM SCHOOL DISTRICT

ANNUAL FINANCIAL REPORT

AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2013

2013 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT *(cont.)*

PELHAM SCHOOL DISTRICT

ANNUAL FINANCIAL REPORT

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PELHAM SCHOOL DISTRICT

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PLODZIK & SANDERSON
Professional Association/Accountants & Auditors
193 North Main Street • Concord • New Hampshire • 03301-5063 • 603-225-6996 • FAX- 603-224-1380

INDEPENDENT AUDITOR'S REPORT

To the Members of the School Board
Pelham School District
Pelham, New Hampshire

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund and the aggregate remaining fund information of the Pelham School District as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the School District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Governmental 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 of 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 the aggregate remaining fund information of the Pelham School District as of June 30, 2013, and the respective changes in financial position and the respective budgetary comparison for the general fund, food service fund and the grants fund, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter – Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis (pages 3 through 17) and the Schedule of Funding Progress for Other Postemployment Benefit Plan (page 41) be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is

2013 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT *(cont.)*

Pelham School District
Independent Auditor's Report

required by the Governmental Accounting Standards Board, who considers them 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.

Emphasis of Matter – Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Pelham School District's basic financial statements. The combining and individual fund financial 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 U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements.

The combining and individual fund financial schedules and the Schedule of Expenditures of Federal Awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial schedules and the Schedule of Expenditures of Federal Awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Report on Other Legal and Regulatory Requirements

In accordance with *Government Auditing Standards,* we have also issued our report dated January 29, 2014 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 to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Pelham School District's internal control over financial reporting and compliance.

Sheryl A. Piatt, CPA

January 29, 2014

PLODZIK & SANDERSON
Professional Association

2013 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, 2013

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, 2013. 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 net position for the year ending June 30, 2013, was $16,280,793. Net position increased by $837,719 between July 1, 2012 and June 30, 2013. The District's total net position consisted of $14,251,412 in capital assets net of debt, $248,146 restricted for food service fund and an unrestricted net position balance of $1,781,235.
- The District initiated a renovation project to Pelham High School for HVAC improvements and the installation of a fire sprinkler system. The District did not issue any bonds in fiscal year 2013.
- During the year, the District's General Fund Non-GAAP budgetary expenditures and transfers of $25,787,860 were $76,946 less than the final adjusted budget and the General Fund Non-GAAP budgetary revenues of $25,526,805 were $150,113 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 $232,060, or 0.90% of total General Fund expenditures, a decrease of 52.94% from the prior year. Major contributing factors to this fund balance were: $150,113 in excess revenues, which must be returned to the year-end fund balance; an under spend in salary and benefit accounts of $166,261; an under spend in utilities of $140,151; and an underspend in contingency accounts of $29,008. The budgetary accounts underspent were offset by over expenditures in other accounts. Major contributing overspent accounts included technology equipment of $207,545, and student transportation of $78,033.
- At the end of the current fiscal year, the existing agreement between the Pelham School District and the Windham School District to be managed by a common School Administrative Unit was dissolved. All hard assets were distributed on a pro-rata basis. In addition, the District received a cash distribution in the amount of $20,180.59 which was accounted for as other revenue and is reflected on the June 30, 2013 financial statements as intergovernmental receivables.
- During the year, the District received $694,476 in federal grants, $77,910 or 12.64% more than the original budget for the Grants Fund.

2013 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT *(cont.)*

MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2013

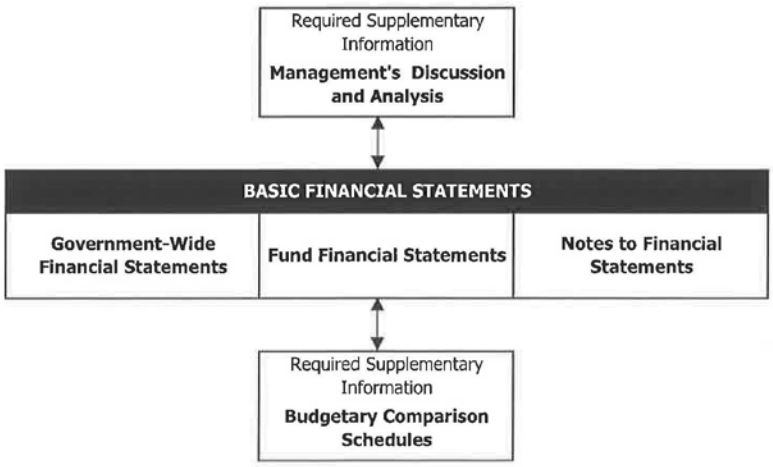
OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis are 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.



2013 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT *(cont.)*

MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2013

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 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 and liabilities, 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.

2013 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT *(cont.)*

MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2013

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, and Grants 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, and Grants Fund are consolidated as Governmental Funds. All three 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.

2013 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT *(cont.)*

MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2013

Net Position for the period ending June 30, 2013

The total net position at year end was $16,280,793, an increase of $837,719 or 5.42% from the prior year.

Net Position	2013	2012	% Variance
Current Assets	2,141,733	1,703,037	25.76%
Non-current Assets	14,464,137	14,607,396	-0.98%
Total Assets	**16,605,870**	**16,310,433**	**1.81%**
Current Liabilities	160,903	698,089	-76.95%
Non-current Liabilities	164,174	169,270	-3.01%
Total Liabilities	**325,077**	**867,359**	**-62.52%**
Net Investment in capital assets			
Restricted net position	14,251,412	14,298,484	0.09%
Restricted for food service	248,146	210,766	-0.08%
Unrestricted net position	1,781,235	933,824	90.75%
Total Net Position	**16,280,793**	**15,443,074**	**5.42%**

Change in Net Position

The District's total revenues were $27,080,527; total expenses were $26,242,808; resulting in an increase of $837,719 in net position. This year, 93.42% of the District's revenues came from the local tax assessment and the State of New Hampshire, an increase of 1.11% 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.

2013 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT *(cont.)*

MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2013

Statement of Activities	2013	% of Total	2012	% of Total	% Variance
Revenues:					
Program revenues:					
Charges for services	645,269	2.4%	763,501	3.0%	-15.49%
Operating grants	1,419,441	5.2%	1,249,815	4.9%	13.57%
Capital grants	0	0.0%	278,145	1.1%	-100.00%
General revenues:					
School district assessment	17,969,905	66.4%	16,024,217	63.3%	12.14%
Unrestricted grants	6,939,048	25.6%	6,935,042	27.4%	0.06%
Interest	691	0.0%	1,384	0.0%	-50.07%
Miscellaneous	106,173	0.4%	74,428	0.3%	42.65%
Total revenues	**$27,080,527**	**100%**	**$25,326,532**	**100%**	**6.93%**
Program Expenses:					
Instruction	11,436,143	43.6%	10,941,180	44.9%	4.52%
Support services:					
Student	1,582,547	6.0%	1,586,094	6.5%	-0.22%
Instructional staff	1,318,060	5.0%	1,041,114	4.3%	26.60%
General administration	151,121	0.6%	97,479	0.4%	55.03%
Executive administration	918,965	3.5%	752,870	3.1%	22.06%
School administration	871,610	3.3%	844,556	3.5%	3.20%
Operation and maintenance of plant	1,647,416	6.3%	1,446,404	5.9%	13.90%
Student transportation	1,669,985	6.4%	1,449,083	5.9%	15.24%
Other	5,129,401	19.5%	5,135,888	21.1%	-0.13%
Non-instructional services	821,764	3.1%	803,894	3.3%	2.22%
Facilities acquisition and construction	695,796	2.7%	273,661	1.1%	154.25%
Total governmental activities	**$26,242,808**	**100%**	**$24,372,223**	**100%**	**7.68%**
Change in net position	**$837,719**		**$954,309**		**-12.22%**
Beginning net position	**$15,443,074**		**$14,488,765**		**6.59%**
Ending net position	**$16,280,793**		**$15,443,074**		**5.42%**

After reallocating employee benefits that were expended as "other" expenditures, the District's expenditures continue to be largely for instruction (57.94%) and student and instructional staff support services (12.95%).

Revenues

School district assessment was 66.36% of total revenues for the fiscal year ended June 30, 2013, an increase of 3.09% from the prior year.

State of New Hampshire source intergovernmental revenues were 27.06% of total revenues for the fiscal year ended June 30, 2013, a decrease of 1.98% from the prior year.

Federal revenues were 3.81% of total revenues for the fiscal year ended June 30, 2013, a decrease of 0.57% from the prior year.

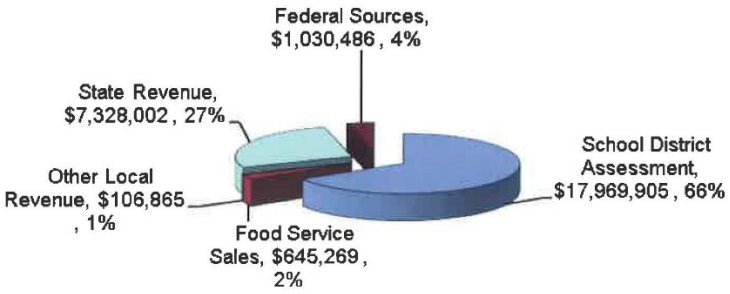
2013 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT *(cont.)*

MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2013

Summary of Revenues

The biggest share, $25,297,907 (93.42%), 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 2012 - 2013



Expenses

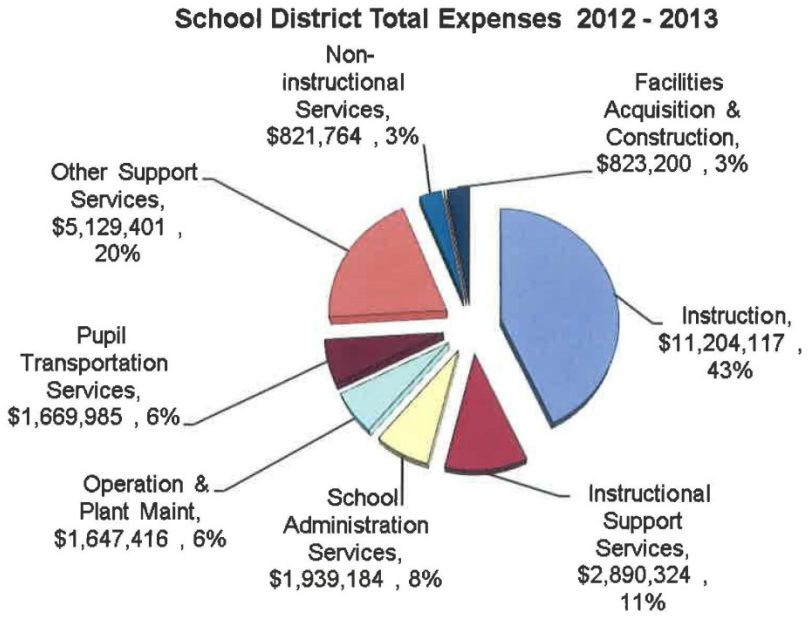
Expenses are reported on an accrual accounting basis. Amounts over or under the prior year expense amounts in the primary areas of instruction and instructional and staff support is as follows:

- Instruction expenses were 42.89% of total expenses for the fiscal year ended June 30, 2013, a decrease of 0.78% from the prior year.
- Instructional and staff support service expenses were 11.06% of total expenses for the fiscal year ended June 30, 2013, an increase of 0.59% from the prior year.

Summary of Expenses

The Pelham School District used its budgetary resources as depicted in the following chart. 53.95% 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.

2013 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT *(cont.)*



Highlighted changes in total expenses include:

- An increase in Instruction spending of $254,215 or 2.32% over the prior year
- An increase in Instructional and Staff Support Services of $263,116 or 10.02% over the prior year
- An increase in Student Transportation spending of $220,902 or 15.24% over the prior year
- An increase in Operation & Plant Maintenance spending of $188,932 or 12.95% over the prior year
- An decrease in Facilities Acquisition & Construction spending of $100,027 or 10.83% less than the prior year

Restated Expenses

For the two years ending on June 30, 2013, the district's accounting practice was to charge all employee benefits to a district-wide "other" function account. In order to get a more accurate analysis of the costs associated with each of the district's operational functions, effective July 1, 2013 employee benefits are now being charged to the same operational function as the employees' salary.

After reallocating employee benefits accounted for as "other" expenditures, amounts over or under the prior year expense amounts in the primary areas of instruction and instructional and staff support are as follows:

- Instruction expenses were 57.99% of total expenses for the fiscal year ended June 30, 2013, a decrease of 4.61% from the prior year.

2013 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT *(cont.)*

MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2013

- Instructional and Staff Support service expenses were 13.63% of total expenses for the fiscal year ended June 30, 2013, a decrease of 1.18% from the prior year.

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

	2013		2012		Variance
Functions / Programs					
Instruction	$11,436,143	43.6%	$10,941,180	44.9%	$494,963
Support services	13,289,105	50.6%	12,353,488	50.7%	$935,617
Food service program	821,764	3.1%	803,894	3.3%	$17,870
Facilities acquisition	695,796	2.7%	273,661	1.1%	$422,135
Unallocated					
Interest	0	0.0%	0	0.0%	$0
	$26,242,808	**100%**	**$24,372,223**	**100%**	**$,870,585**

Net Cost of Services

	2013		2012		Variance
Functions / Programs					
Instruction	$10,319,770	42.7%	$10,026,179	45.4%	$ 293,591
Support services	13,199,912	54.6%	12,278,521	55.6%	$ 921,391
Food service program	(37,380)	-0.2%	99,425)	-0.5%	$ 62,045
Facilities acquisition	695,796	2.9%	153,632	0.7%	$ 542,164
Unallocated					
Interest	-	0.0%	(278,145)	-1.3%	(278,145)
	$24,178,098	**100%**	**$22,080,762**	**100%**	**$2,097,336**

2013 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT *(cont.)*

MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2013

The total cost of all governmental activities in 2013 was $26,242,808; the total net cost was $24,178,098. 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 $21,559,755; which consisted of $17,969,905 paid in the form of local property taxes and $3,589,850 paid in the form of property taxes under the State of New Hampshire state-wide education tax system raised locally for the annual school district assessment.
- An additional amount of $3,349,198 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.

Charges for Services

- Total food service revenues of $859,144 consisted of food service sales and local miscellaneous revenues in the amount of $645,269 and federal and state food nutrition program operating contributions (free and reduced lunch reimbursements and commodities) of $213,875.

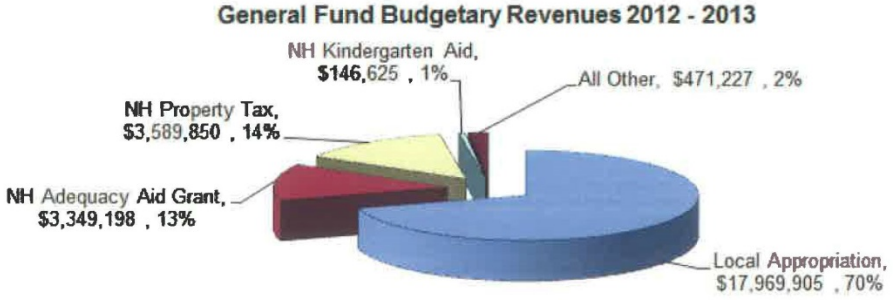
Operating Grants and Contributions

- Federal grants for instruction were received in the amount of $694,476.

INDIVIDUAL FUND ANALYSIS

General Fund

The General Fund is what most people think of as "the budget", since it is the focal point of the Annual Deliberative Session and largely supported by locally raised taxes. The local appropriation and the state property tax are raised locally and make up 84.46% of general fund revenues. Together, the revenues raised locally and the state adequacy grant comprises 97.58% 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.

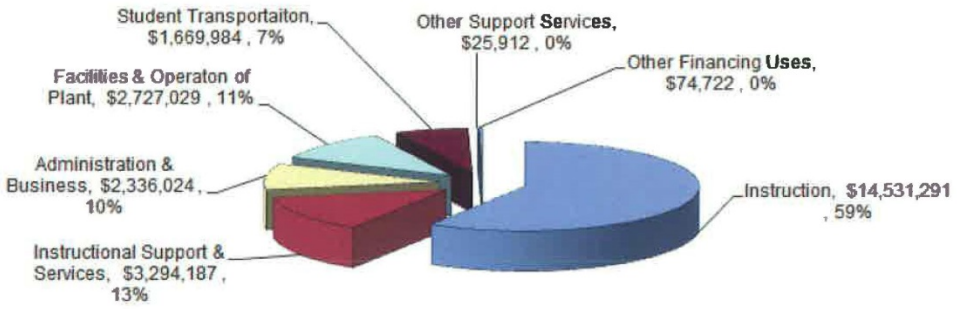


2013 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT *(cont.)*

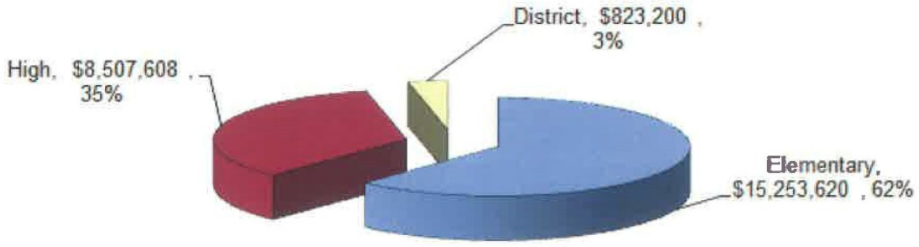
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2013

In 2013, after re-allocating employee benefits, instruction made up 58.93% of all general fund expenditures, a decrease of 1.69% from the prior year, while all other support services including transportation, operation of plant, and administration make up 37.43% of all General Fund expenditures, an increase of 0.81% from the prior year. The remaining 3.64% includes facility acquisition & construction and fund transfers, an increase of 0.87% from the prior year. The following charts provide a more detailed depiction of the makeup and proportions of the expenditures in these broad categories.

General Fund Budgetary Expenditures by Functions
2012- 2013



General Fund Budgetary Expenditures by Grade Level
2012 - 2013



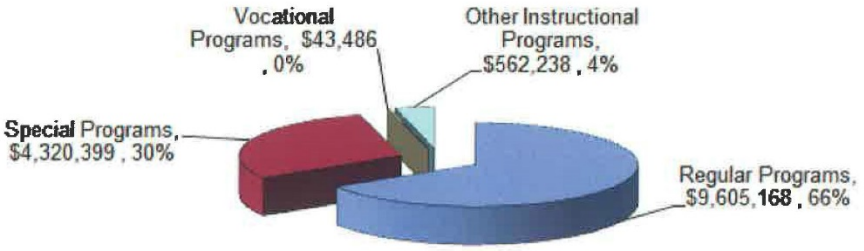
Note that all grades Pre-Kindergarten through grade 8 are reported as elementary school expenditures as as we do not have an approved middle school by the NH Department of Education.

2013 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT *(cont.)*

MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2013

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

General Fund Budgetary Expenditures for Instruction 2012 - 2013



SUMMARY OF FEDERAL SUPPORT OF THE DISTRICT

During fiscal year 2013, 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 $470,277. 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 $139,012. These grants funded: supplemental instruction for math and reading intervention; summer programming in math and reading; and professional development in math and reading intervention.
- Title IIA, Improving Teacher Quality State Grants was awarded for the current period in the amount of $78,352. 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 $6,835. The grant was used to purchase materials and equipment to establish a second preschool.
- U. S. Department of Agriculture National School Lunch Program revenues for the current period were $203,203. These revenues were used to offset the expenses of the school lunch program.

CAPITAL RESERVE ACCOUNTS

The District has five expendable 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. The District's School Building Maintenance, ADA Modif Fund School District, Memorial Athletic Field, School Building Land and School Building Land - HS capital reserve funds increased

2013 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT *(cont.)*

$50,101.59 during the year from $238,103.85 at June 30, 2012, to $288,205.44 at June 30, 2013. In accordance with statutory requirements, they 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 $890,369. General Fund revenues, consisting largely of local taxes and state aid, were $25,526,805. General Fund expenditures, including fund transfers, were $24,659,151. The ending fund equity for the District was $1,808,125, of which $232,060 is an unassigned fund balance, a decrease of $261,054 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 adjusted budgeted revenues by $150,113.
- General Fund expenditures were less than the final adjusted budgeted spending by $81,947. While the final expenditures were within 0.30% of the final adjusted budget, there were some significant variances in spending that were absorbed in the General Fund ending balance. These variances included:
  - An under spend in salary and benefit accounts of $166,261
  - An under spend in utilities of $140,151
  - An underspend in contingency accounts of $29,008
  - An over expenditure in technology equipment of $207,545 as a result of implementing a Bring Your Own Device (BYOD) program and other unbudgeted improvements
  - An over expenditure in student transportation of $78,033 due to the costs of a new five-year contract being higher than was budgeted

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 expenditure data.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

On June 30, 2013, the District reported capital assets of $14,464,137 (net of accumulated depreciation), which consist of a broad range of capital assets, including land, buildings & improvements, and machinery and equipment.

There were no additions of land assets during the year. Capital asset additions in 2013 included: technology equipment storage array upgrade, data cabling upgrade at PMS, and the purchase of a used artic boom lift.

2013 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT *(cont.)*

MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2013

Governmental Activities	2013	2012	% Variance
Land & Improvements	1,764,528	1,764,528	0.00%
Buildings & Improvements	16,260,390	16,213,366	0.29%
Machinery, Equipment & Vehicles	856,297	775,917	10.36%
Work In Progress			
Totals at Historical Cost	**18,881,215**	**18,753,811**	**0.68%**
Total Accumulated Depreciation	4,417,078	4,146,415	6.53%
NET CAPITAL ASSETS	**14,464,137**	**14,607,396**	**-0.98%**

Long-Term Liabilities

On June 30, 2013, the District had no outstanding long-term debt, but has $313,011 in compensated absences payable, and $212,725 in capital leases 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.

For the fiscal year ending June 30, 2013, the annual required contribution to cover OPEB obligations was $300,323 and a required adjustment of $11,871, which was offset by District pay-as-you-go contributions of $311,825 and interest on the net OPEB obligation of $12,534. The net OPEB asset as of June 30, 2013 is $290,688.

Governmental Activities	2013	2012	% Variance
Compensated Absences	313,011	235,068	33.16%
Capital Leases Payable	212,725	308,912	-31.14%
Other Post-Employment Benefits Payable	(290,688)	(278,523)	4.37%
TOTAL LONG-TERM LIABILITIES	**235,048**	**265,457**	**-11.46%**

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.

2013 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT *(cont.)*

MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2013

The beginning General Fund unassigned equity for the 2013-2014 fiscal year is $232,060.

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

1. The District will be proposing the construction of an addition to Pelham High School and a remodel of the existing Pelham High School facility on the 2014 School District Ballot, and
2. At the time of this report, the Pelham School Board and the Pelham Education Association (teachers) are currently negotiating a new contract to be effective with the 2014-2015 school year. The impact of a potential agreement is not currently known, and
3. At the time of this report, the Pelham School Board and the Pelham Educational Support Personnel Association (instructional assistants) are currently negotiating a new contract to be effective with the 2014-2015 school year. The impact of a potential agreement is not currently known, and
4. Effective June 30, 2013 the existing agreement between the Pelham School District and the Windham School District to be managed by a common School Administrative Unit (SAU) was dissolved. This event resulted in the District approving a replacement modular building at the elementary school site to house the SAU staff. The incremental costs of this event are reflected in the current fiscal year's operating budget.

Questions regarding this report should be directed to Ms. Amanda Lecaroz, Superintendent of Schools, or to Mr. Stephen F. Martin, Business Administrator, at (603-635-1145), or by mail at:

Pelham School District
SAU #28
59A Marsh Road
Pelham, NH 03076

2013 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT *(cont.)*

BASIC FINANCIAL STATEMENTS

2013 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT *(cont.)*

EXHIBIT A
PELHAM SCHOOL DISTRICT
Statement of Net Position
June 30, 2013

	Governmental Activities
ASSETS	
Cash and cash equivalents	$ 1,621,979
Intergovernmental receivable	484,423
Other receivables	4,029
Inventory and prepaid items	31,302
Capital assets, not being depreciated:	
Land	744,680
Capital assets, net of accumulated depreciation:	
Land improvements	525,604
Buildings and building improvements	12,738,888
Machinery and equipment	454,965
Total assets	16,605,870
LIABILITIES	
Accounts payable	51,383
Accrued interest payable	4,567
Accrued salaries and benefits	9,219
Unearned revenue	24,860
Long-term liabilities:	
Due within one year	70,874
Due in more than one year	164,174
Total liabilities	325,077
NET POSITION	
Net investment in capital assets	14,251,412
Restricted for food service	248,146
Unrestricted	1,781,235
Total net position	$ 16,280,793

The notes to the basic financial statements are an integral part of this statement.

2013 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT *(cont.)*

EXHIBIT B
PELHAM SCHOOL DISTRICT
Statement of Activities
For the Fiscal Year Ended June 30, 2013

		Program Revenues		Net (Expense) Revenue and Change In Net Position
	Expenses	Charges for Services	Operating Grants and Contributions	
Governmental activities:				
Instruction	$ 11,436,143	$ -	$ 1,116,373	$ (10,319,770)
Support services:				
Student	1,582,547	-	74,162	(1,508,385)
Instructional staff	1,318,060	-	15,031	(1,303,029)
General administration	151,121	-	-	(151,121)
Executive administration	918,965	-	-	(918,965)
School administration	871,610	-	-	(871,610)
Operation and maintenance of plant	1,647,416	-	-	(1,647,416)
Student transportation	1,669,985	-	-	(1,669,985)
Other	5,129,401	-	-	(5,129,401)
Noninstructional services	821,764	645,269	213,875	37,380
Facilities acquisition and construction	695,796	-	-	(695,796)
Total governmental activities	$ 26,242,808	$ 645,269	$ 1,419,441	(24,178,098)
General revenues:				
School district assessment				17,969,905
Grants and contributions not restricted to specific programs				6,939,048
Interest				691
Miscellaneous				106,173
Total general revenues				25,015,817
Change in net position				837,719
Net position, beginning				15,443,074
Net position, ending				$ 16,280,793

The notes to the basic financial statements are an integral part of this statement.

2013 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT *(cont.)*

EXHIBIT C-1
PELHAM SCHOOL DISTRICT
Governmental Funds
Balance Sheet
June 30, 2013

	General	Food Service	Grants	Total Governmental Funds
ASSETS				
Cash and cash equivalents	$ 1,401,057	$ 220,922	$ -	$ 1,621,979
Receivables, net of allowance for uncollectible:				
Accounts	2,529	-	1,500	4,029
Intergovernmental	323,315	12,504	148,604	484,423
Interfund receivable	148,377	-	-	148,377
Inventory	-	31,302	-	31,302
Total assets	$ 1,875,278	$ 264,728	$ 150,104	$ 2,290,110
LIABILITIES				
Accounts payable	$ 49,656	$ -	$ 1,727	$ 51,383
Accrued salaries and benefits	9,219	-	-	9,219
Interfund payable	-	-	148,377	148,377
Advanced revenues	8,278	16,582	-	24,860
Total liabilities	67,153	16,582	150,104	233,839
FUND BALANCES				
Nonspendable	-	31,302	-	31,302
Restricted	-	216,844	-	216,844
Committed	288,205	-	-	288,205
Assigned	1,287,860	-	-	1,287,860
Unassigned	232,060	-	-	232,060
Total fund balances	1,808,125	248,146	-	2,056,271
Total liabilities and fund balances	$ 1,875,278	$ 264,728	$ 150,104	$ 2,290,110

The notes to the basic financial statements are an integral part of this statement.

2013 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT *(cont.)*

EXHIBIT C-2
PELHAM SCHOOL DISTRICT
Reconciliation of Total Governmental Fund Balances to the Statement of Net Position
For Fiscal Year Ended June 30, 2013

Total fund balances of governmental funds (Exhibit C-1)		$ 2,056,271
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	$ 18,881,215	
Less accumulated depreciation	(4,417,078)	
		14,464,137
Interfund receivables and payables between governmental funds are eliminated on the Statement of Net Position.		
Receivables	$ (148,377)	
Payables	148,377	
		-
Interest on long-term debt is not accrued in governmental funds.		
Accrued interest payable		(4,567)
Long-term liabilities are not due and payable in the current period, therefore, are not reported in the funds.		
Capital leases	$ (212,725)	
Compensated absences	(313,011)	
Other postemployment benefits	290,688	
		(235,048)
Net position of governmental activities (Exhibit A)		$ 16,280,793

The notes to the basic financial statements are an integral part of this statement.

2013 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, 2013

	General	Food Service	Grants	Total Governmental Funds
REVENUES				
School district assessment	$ 17,969,905	$ -	$ -	$ 17,969,905
Other local	97,484	645,269	-	742,753
State	7,326,711	10,672	-	7,337,383
Federal	132,807	203,203	694,476	1,030,486
Total revenues	25,526,907	859,144	694,476	27,080,527
EXPENDITURES				
Current:				
Instruction	10,598,834	-	605,283	11,204,117
Support services:				
Student	1,498,102	-	74,162	1,572,264
Instructional staff	1,303,029	-	15,031	1,318,060
General administration	151,121	-	-	151,121
Executive administration	918,374	-	-	918,374
School administration	869,689	-	-	869,689
Operation and maintenance of plant	1,647,416	-	-	1,647,416
Student transportation	1,669,985	-	-	1,669,985
Other	5,129,401	-	-	5,129,401
Noninstructional services	-	821,764	-	821,764
Facilities acquisition and construction	823,200	-	-	823,200
Total expenditures	24,609,151	821,764	694,476	26,125,391
Net change in fund balances	917,756	37,380	-	955,136
Fund balances, beginning	890,369	210,766	-	1,101,135
Fund balances, ending	$ 1,808,125	$ 248,146	$ -	$ 2,056,271

The notes to the basic financial statements are an integral part of this statement.

2013 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, 2013

Net change in fund balances of total governmental funds (Exhibit C-3)		$ 955,136
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 depreciation expense exceeded capitalized capital outlay in the current period.		
Capitalized capital outlay	$ 127,404	
Depreciation expense	(270,663)	
		(143,259)
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.		
Principal repayment of capital leases		96,187
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.		
Increase in accrued interest expense	$ (4,567)	
Increase in compensated absences payable	(77,943)	
Decrease in other postemployment benefits	12,165	
		(70,345)
Change in net position of governmental activities (Exhibit B)		$ 837,719

The notes to the basic financial statements are an integral part of this statement.

2013 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, 2013

	Budgeted Amounts			Variance Positive
	Original	Final	Actual	(Negative)
REVENUES				
School district assessment *	$ 18,346,905	$ 17,969,905	$ 17,969,905	$ -
Other local	31,000	74,693	97,382	22,689
State	7,257,094	7,257,094	7,326,711	69,617
Federal	75,000	75,000	132,807	57,807
Total revenues	25,709,999	25,376,692	25,526,805	150,113
EXPENDITURES				
Current:				
Instruction	10,893,082	10,934,940	10,600,500	334,440
Support services:				
Student	1,557,512	1,559,347	1,521,069	38,278
Instructional staff	869,539	869,539	1,265,948	(396,409)
General administration	131,650	131,650	151,121	(19,471)
Executive administration	793,386	793,386	918,374	(124,988)
School administration	956,691	956,691	881,139	75,552
Operation and maintenance of plant	1,824,851	1,824,851	1,712,169	112,682
Student transportation	1,240,100	1,240,100	1,669,985	(429,885)
Other	5,876,638	5,876,638	5,129,401	747,237
Facilities acquisition and construction	1,677,664	1,677,664	1,938,154	(260,490)
Total expenditures	25,821,113	25,864,806	25,787,860	76,946
Excess (deficiency) of revenues over (under) expenditures	(111,114)	(488,114)	(261,055)	227,059
OTHER FINANCING USES				
Transfers out *	(432,000)	(55,000)	(50,000)	5,000
Net change in fund balance	$ (543,114)	$ (543,114)	(311,055)	$ 232,059
Decrease in committed fund balance			50,000	
Unassigned fund balance, beginning			493,115	
Unassigned fund balance, ending			$ 232,060	

* *Reduction in Original Budget of $377,000 is due to a Deficit Appropriation for fiscal year 2011-12.*

The notes to the basic financial statements are an integral part of this statement.

2013 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 Basis)
Food Service Fund
For the Fiscal Year Ended June 30, 2013

	Budgeted Amounts			Variance Positive
	Original	Final	Actual	(Negative)
REVENUES				
Local:				
Sales	$ 780,122	$ 780,122	$ 644,544	$ (135,578)
Miscellaneous	-	-	725	725
State:				
Lunch reimbursement	8,000	10,672	10,672	-
Federal:				
Lunch reimbursement	100,000	150,979	150,979	-
USDA commodities	-	52,224	52,224	-
Total revenues	888,122	993,997	859,144	(134,853)
EXPENDITURES				
Current:				
Noninstructional services	888,122	993,997	821,764	172,233
Net change in fund balance	$ -	$ -	37,380	$ 37,380
Fund balance, beginning			210,766	
Fund balance, ending			$ 248,146	

The notes to the basic financial statements are an integral part of this statement.

2013 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT *(cont.)*

EXHIBIT D-3
PELHAM SCHOOL DISTRICT
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (GAAP Basis)
Grants Fund
For the Fiscal Year Ended June 30, 2013

	Budgeted Amounts			Variance Positive
	Original	Final	Actual	(Negative)
Revenues:				
Federal	$ 616,566	$ 694,476	$ 694,476	$ -
Expenditures:				
Current:				
Instruction	537,379	605,283	605,283	-
Support services:				
Student	65,842	74,162	74,162	-
Instructional staff	13,345	15,031	15,031	-
Total expenditures	616,566	694,476	694,476	-
Net change in fund balance	$ -	$ -	-	$ -
Fund balance, beginning			-	
Fund balance, ending			$ -	

The notes to the basic financial statements are an integral part of this statement.

2013 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT *(cont.)*

EXHIBIT E
PELHAM SCHOOL DISTRICT
Fiduciary Funds
Statement of Fiduciary Net Position
June 30, 2013

	Agency
ASSETS	
Cash and cash equivalents	$ 259,590
LIABILITIES	
Due to student groups	259,590
NET POSITION	$ -

The notes to the basic financial statements are an integral part of this statement.

2013 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, 2013

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2013 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, 2013

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1-A Reporting Entity

The Pelham School District, in Pelham, New Hampshire (the School District) is a municipal corporation governed by an elected five-member School Board. The accounting policies of the School District conform to accounting principles generally accepted in the United States of America (GAAP) as applicable to governments. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principals in the United States.

The following is a summary of the more significant accounting policies:

1-B Basis of Accounting, Measurement Focus, and Financial Statement Presentation

The accounts of the School District are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Government-wide Financial Statements – The School District's government-wide financial statements include a Statement of Net Position and a Statement of Activities. These statements present summaries of governmental activities for the School District, accompanied by a total column. Fiduciary activities of the School District are not included in these statements.

These statements are presented on an "economic resources" measurement focus and the accrual basis of accounting. Accordingly, all of the School District's assets, liabilities, and including capital assets and long-term liabilities, are included in the accompanying Statement of Net Position. The Statement of Activities presents changes in net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred, regardless of the timing of related cash flows. The types of transactions reported as program revenues for the School District are reported in categories: 1) charges for services and 2) operating grants and contributions.

Certain eliminations have been made to interfund activities, payables, and receivables. All internal balances in the Statement of Net Position have been eliminated.

Governmental Fund Financial Statements – Governmental fund financial statements include a balance sheet and a Statement of Revenues, Expenditures and Changes in Fund Balances for all major governmental funds, and nonmajor funds aggregated. An accompanying schedule is presented to reconcile and explain the differences in fund balances and changes in fund balances as presented in these statements to the net position and changes in net position presented in the government-wide financial statements. The School District has presented all major funds that met those qualifications.

All governmental funds are accounted for on a spending or "current financial resources" measurement focus and the modified accrual basis of accounting. Accordingly, only current assets and current liabilities are included on the balance sheets. The Statement of Revenues, Expenditures, and Changes in Fund Balances present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current position. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measureable and available to finance expenditures of the current period. Accordingly, revenues are recorded when received in cash, except that revenues subject to accrual (generally 60 days after year-end) are recognized when due. The primary revenue sources, which have been treated as susceptible to accrual by the School District, are district assessments, intergovernmental revenues, and other local sources. Expenditures are recorded in the accounting period in which the related fund liability is incurred.

Fiduciary Fund Financial Statements – Fiduciary fund financial statements include a Statement of Fiduciary Net Position. The School District's fiduciary funds are agency funds, which are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The agency funds are accounted for on a spending or "economic resources" measurement focus and the accrual basis of accounting.

2013 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, 2013

Major Funds – The School District reports the following major governmental funds:

General Fund – all general revenues and other receipts that are not allocated by law or contracted agreement to another fund are accounted for in this fund. This fund accounts for general operating expenditures, fixed charges, and the capital improvement costs that are not reported in other funds.

Grants Fund – accounts for the resources received from various federal, state, and local agencies. The resources are restricted to accomplishing the various objectives of the grantor agencies.

Food Service Fund – accounts for the operation of the School District's food service program.

The School District recognizes assets of nonexchange transactions in the period when the underlying transaction occurs, when an enforceable legal claim has arisen, or when all eligibility requirements are met. Revenues are recognized, on the modified accrual basis, when they are measurable and available. Nonexchange transactions occur when one government provides (or receives) value to (from) another party without receiving (or giving) equal or nearly equal value in return. Various intergovernmental revenues, the district assessment, and most donations are examples of nonexchange transactions.

Under the terms of grant agreements, the School District funds certain programs by specific grants, resources, and/or general revenues. Thus when program expenses are incurred, there are both restricted and unrestricted net assets available to finance the program. It is the School District's policy to first apply grant resources to such programs and then general revenues.

Prioritization and Use of Available Resources – When both restricted and unrestricted resources are available for use, it is the School District's practice to use restricted resources first, then unrestricted resources (committed, assigned, and unassigned) as they are needed. When unrestricted resources (committed, assigned, and unassigned) are available for use in the general fund, it is the School District's policy to use unassigned resources first, then assigned, and then committed as needed. When unrestricted resources (committed, assigned, and unassigned) are available for use in any other governmental fund, it is the School District's policy to use committed resources first, then assigned, and then unassigned as needed.

1-C Cash and Cash Equivalents

The School District considers all highly liquid investments with an original maturity of three months or less to be cash equivalents. Deposits with financial institutions consist primarily of demand deposits and savings accounts. A cash pool is maintained that is available for use by all funds. Each fund's portion of this pool is reflected on the combined financial statements under the caption "cash and cash equivalents."

New Hampshire statutes require that the School District treasurer have custody of all money belonging to the School District and pay out the same only upon orders of the School Board. The treasurer shall deposit all such monies in participation units in the public deposit investment pool established pursuant to NH RSA 383:22 or in solvent banks in the state. Funds may be deposited in banks outside the state if such banks pledge and deliver to a third party custodial bank or the Federal Reserve Bank, collateral security for such deposits, United States government or government agency obligations or obligations of the State of New Hampshire in value at least equal to the amount of the deposit in each case.

1-D Receivables

Receivables in the government-wide and governmental fund financial statements represent amounts due to the School District at June 30, recorded as revenue, which will be collected in the future and consist primarily of accounts and intergovernmental receivables.

1-E Interfund Balances

During the course of operations, numerous transactions occur between individual funds that may result in amounts owed between funds. Short-term interfund loans are reported as "interfund receivables and payables." Interfund receivables and payables between funds are eliminated in the Statement of Net Position.

1-F Inventory

The inventories of the School District are valued at cost (first-in, first-out), which approximates market. The inventories of the School District's food service fund consist of materials and supplies held for subsequent use. The cost of these inventories is expended when consumed rather than when purchased.

2013 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, 2013

1-G Capital Assets

General capital assets are those assets of a capital nature which the School District owns. All capital assets are capitalized at cost (or estimated at historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their fair market values as of the date received. The School District maintains a capitalization threshold of $5,000 and more than one year of estimated useful life. Improvements to capital assets are capitalized; the costs of normal maintenance and repairs that do not add to the value of an asset or materially extend the asset's life are expensed.

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position. All reported capital assets are depreciated over their estimated useful lives. Depreciation is computed using the straight-line method over the following useful lives:

	Years
Land improvements	50-100
Buildings and building improvements	50-100
Machinery and equipment	10-75

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Capital assets are not capitalized and related depreciation is not reported in the fund financial statements.

1-H Unearned Revenues

Liabilities representing revenues collected but unearned.

1-I Compensated Absences

The School District's policy allows certain employees to earn varying amounts of 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 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-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.

1-K Claims and Judgments

Claims and judgments are recorded as liabilities if all the conditions of Governmental Accounting Standards Board pronouncements are met. Claims and judgments that would normally be liquidated with expendable available financial resources are recorded during the year as expenditures in the governmental funds. Claims and judgments are recorded in the government-wide financial statements as expense when the related liabilities are incurred. There were no significant claims or judgments at year-end.

1-L Net Position/Fund Balances

Net position in government-wide financial statements is classified as follows:

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, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

2013 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, 2013

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.

In the governmental fund financial statements, fund balance is composed of five classifications designed to disclose the hierarchy of constraint placed on how fund balance can be spent.

The governmental fund types classify fund balances as follows:

Nonspendable – This classification includes amounts that cannot be spent because they are either (a) not in spendable form; or (b) are legally or contractually required to be maintained intact.

Restricted – This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Committed – This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the legislative body (School District Meeting). These amounts cannot be used for any other purpose unless the legislative body removes or changes the specified use by taking the same type of action that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements.

Assigned – This classification includes amounts that are constrained by the School District's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the School Board or through the Board delegating this responsibility to the Superintendent or Business Administrator through the budgetary process.

Unassigned – This classification is the portion of fund balance that has not been restricted, committed, or assigned for a specific purpose.

1-M 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." Interfund receivables and payables between funds are eliminated in the Statement of Net Position.

1-N Use of Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts and disclosures in the financial statements. Actual results could differ from those estimates and the differences could be material.

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, food service, and grants funds. Except as reconciled below, the budget was adopted on a basis consistent with United States generally accepted accounting principles.

Management may transfer appropriations between operating categories as deemed necessary, but expenditures may not legally exceed budgeted appropriations in total. All annual appropriations lapse at year-end unless encumbered

2013 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, 2013

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 2013, $543,114 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 and Expenditures – Budgetary Basis, presents the actual results to provide a comparison with the budget. The major difference between the budgetary basis and GAAP basis is as follows:

> Encumbrances outstanding at year-end do not represent GAAP expenditures or liabilities, but represent budgetary accounting controls. Governmental fund budgets are maintained on the modified accrual basis of accounting except that budgetary basis expenditures include purchase orders and commitments (encumbrances) for goods or services not received at year end. Encumbrances are recorded to reserve a portion of fund balance in the governmental fund types for commitments for which no liability exists.

The following reconciles the general fund budgetary basis to the GAAP basis:

Revenues:	
Per Exhibit D-1 (budgetary basis)	$ 25,526,805
Adjustments:	
Basis difference:	
GASB Statement No. 54:	
Interest earnings related to the expendable trust funds	102
Per Exhibit C-3 (GAAP basis)	$ 25,526,907
Expenditures and other financing uses:	
Per Exhibit D-1 (budgetary basis)	$ 25,837,860
Adjustments:	
Basis difference:	
Encumbrances, beginning	109,151
Encumbrances, ending	(1,287,860)
GASB Statement No. 54:	
To remove transfer from the general fund to the expendable trust fund	(50,000)
Per Exhibit C-3 (GAAP basis)	$ 24,609,151

DETAILED NOTES ON ALL FUNDS

NOTE 3 – CASH AND CASH EQUIVALENTS

The School District's deposits are 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 the collateral. As of year-end, the carrying amount of the School District's deposits was $1,876,621 and the bank balances totaled $3,510,084.

Cash and cash equivalents reconciliation:

Cash per Statement of Net Position (Exhibit A)	$ 1,621,979
Cash per Statement of Fiduciary Net Position (Exhibit E)	259,590
Total cash and cash equivalents	$ 1,881,569

2013 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, 2013

NOTE 4 – RECEIVABLES

Receivables at June 30, 2013, consisted of accounts and intergovernmental amounts arising from grants, school lunch program, and capital reserve funds in the custody of the Town of Pelham trustees of trust funds. Receivables are recorded on the School District's financial statements to the extent that the amounts are determined to be material and substantiated not only by supporting documentation, but also by a reasonable, systematic method of determining their existence, completeness, valuation, and collectability.

NOTE 5 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2013 consisted of the following:

	Balance, beginning	Additions Disposals	Balance, ending
At cost:			
Not being depreciated:			
Land	$ 744,680	$ -	$ 744,680
Being depreciated:			
Land improvements	1,019,848	-	1,019,848
Buildings and building improvements	16,213,366	47,024	16,260,390
Machinery and equipment	775,917	80,380	856,297
Total capital assets being depreciated	18,009,131	127,404	18,136,535
Total capital assets	18,753,811	127,404	18,881,215
Less accumulated depreciation:			
Land improvements	(473,763)	(20,481)	(494,244)
Buildings and building improvements	(3,302,063)	(219,439)	(3,521,502)
Machinery and equipment	(370,589)	(30,743)	(401,332)
Total accumulated depreciation	(4,146,415)	(270,663)	(4,417,078)
Net book value, capital assets being depreciated	13,862,716	(143,259)	13,719,457
Net book value, all capital assets	$ 14,607,396	$ (143,259)	$ 14,464,137

Depreciation expense of $270,663 was charged to the instruction function of the School District.

NOTE 6 – INTERFUND BALANCES

The balance of $148,377 due to the general fund from the grants fund results from loans made in anticipation of federal grants.

NOTE 7 – UNEARNED REVENUES

Unearned revenues of $24,860 at June 30, 2013 consists of:

General fund:	
Donations received in advance of eligible expenditures being made	$ 8,278
Food service fund:	
Student lunch fees received in advance	16,582
Total unearned revenues	$ 24,860

2013 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, 2013

NOTE 8 – CAPITAL LEASE OBLIGATIONS

The School District has entered into certain capital lease agreements under which the related equipment will become the property of the School District when all the terms of the lease agreements are met.

	Standard Interest Rate	Present Value of Remaining Payments as of June 30, 2013
Capital lease obligations:		
Phone system	8.008%	$ 88,049
Modular library	2.540%	465,803
Total capital lease obligations		$ 553,852

Leased equipment under capital leases, included in capital assets, is as follows:

Equipment:	
Phone system	$ 88,049
Modular library	465,803
Total equipment	553,852
Less: accumulated depreciation	(34,296)
Net capital lease equipment	$ 519,556

The annual requirements to amortize the capital leases payable as of June 30, 2013, including interest payments, are as follows:

Fiscal Year Ending June 30,	
2014	$ 76,229
2015	73,639
2016	73,639
Total requirements	223,507
Less: interest	(10,782)
Present value of remaining payments	$ 212,725

Amortization of lease equipment under capital assets is included with depreciation expense.

NOTE 9 – LONG-TERM LIABILITIES

Changes in the School District's long-term liabilities consisted of the following for the year ended June 30, 2013:

	Balance July 1, 2012	Additions	Reductions	Balance June 30,2013	Due Within One Year
Capital leases	$ 308,912	$ -	$ (96,187)	$ 212,725	$ 70,874
Compensated absences	235,068	77,943	-	313,011	-
Net other postemployment benefits	(278,523)	312,194	(324,359)	(290,688)	-
Total long-term liabilities	$ 265,457	$ 390,137	$ (420,546)	$ 235,048	$ 70,874

All debt is general obligation debt of the School District, which is backed by its full faith and credit, and will be repaid from general governmental revenues.

2013 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, 2013

NOTE 10 –ENCUMBRANCES

Encumbrances reported at June 30, 2013 are as follows:

Current:	
Instruction:	
Regular programs	$ 1,104
Special programs	4,898
Total instruction	6,002
Support services:	
Student	22,967
School administration	11,450
Operation and maintenance of plant	89,403
Total support services	123,820
Facilities acquisition and construction	1,158,038
Total encumbrances	$ 1,287,860

NOTE 11 – GOVERNMENTAL ACTIVITIES NET POSITION

The government-wide Statement of Net Position at June 30, 2013 consisted of the following:

Net investment in capital assets	
Net property, buildings, and equipment	$ 14,464,137
Less: Capital leases payable	(212,725)
Total invested in capital assets, net of related debt	14,251,412
Restricted for food service	248,146
Unrestricted	1,781,235
Total net position	$ 16,280,793

NOTE 12 – GOVERNMENTAL FUND BALANCES

Governmental fund balances at June 30, 2013 consist of the following:

Nonspendable:	
Major fund:	
Food service:	
Inventory	$ 31,302
Restricted:	
Major fund:	
Food service	216,844
Committed:	
Major fund:	
General:	
Expendable trust	288,205
Assigned:	
Major fund:	
General:	
Encumbrances	1,287,860
Unassigned:	
Major fund:	
General	232,060
Total governmental fund balances	$ 2,056,271

2013 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, 2013

NOTE 13 – EMPLOYEE RETIREMENT PLAN

The School District participates in the New Hampshire Retirement System (the System) which is the administrator of a cost-sharing multiple-employer contributory pension plan and trust 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 plan is a contributory, defined benefit plan providing service, disability, death, and vested retirement benefits to members and their beneficiaries. Provision for benefits and contributions are established and can be amended by the New Hampshire Legislature. 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.

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 2013, the School District contributed 11.30% for teachers and 8.80% for other employees. The contribution requirements for the fiscal years 2011, 2012, and 2013 were $799,667, $1,078,733, and $1,110,425 respectively, which were paid in full in each year.

NOTE 14 – OTHER POSTEMPLOYMENT BENEFITS (OPEB)

In addition to pension benefits described in the preceding note, the School District provides postemployment benefit options for health care and dental insurance to eligible retirees. The benefits are provided in accordance with the School District's agreements and the Consolidated Omnibus Budget Reconciliation Act of 1985 (COBRA). The criteria to determine eligibility include: years of service, employee age, and whether the employee has vested in the respective retirement plan. The School District funds the benefits on a pay-as-you-go basis. Eligible employees are required to pay set premiums for a portion of the cost with the School District subsidizing the remaining costs. Eligible employees are required to pay 100% of the cost of the plan. Expenses for the postretirement health care benefits are recognized as eligible employee claims are paid.

GASB Statement No. 45, as amended by GASB Statement No. 57, was implemented by the School District during the 2011 fiscal year, and 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. Nevertheless, 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 overfunded the annual required contribution (ARC), an actuarially determined rate in accordance with the parameters of GASB Statement No. 45, resulting in a net OPEB asset. 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 2013:

Annual required contribution/OPEB cost	$ 300,323
Interest Net OPEB Obligation	(12,534)
Adjustment to Annual Required Contribution	11,871
Contributions made (pay-as-you-go)	(311,825)
Increase in net OPEB obligation	(12,165)
Net OPEB obligation, beginning	(278,523)
Net OPEB obligation, ending	$ (290,688)

The School District's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation are as follows:

Fiscal Year Ended	Annual OPEB Contribution Cost	Actual Contributions (pay-as-you-go)	Percentage Contributed	Net OPEB Obligation
June 30, 2013	$ 300,323	$ 312,488	104.05%	$ (290,688)
June 30, 2012	$ 313,293	$ 468,370	149.50%	$ (278,523)
June 30, 2011	$ 302,079	$ 425,525	140.87%	$ (123,446)

2013 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, 2013

As of June 30, 2013, the date of the most recent actuarial valuation, the actuarial accrued liability (AAL) for benefits was $2,844,286, with no actuarial value of assets, resulting in an unfunded actuarial accrued liability (UAAL) of $2,844,286. The covered payroll (annual payroll of active employees covered by the plan) was $11,234,948 during fiscal year 2013, and the ratio of the UAAL to the covered payroll was 25.30%.

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 health care 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.

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 June 30, 2013 actuarial valuation, the projected unit credit cost method was used. The actuarial assumptions included a 4.5% investment rate of return per annum. The projected annual health care cost trend is 10% initially, reduced by decrements to an ultimate rate of 5% after four years. The UAAL is being amortized as a level dollar amount over an open basis. The remaining amortization period at June 30, 2013 was 30 years.

NOTE 15 – RISK MANAGEMENT

The School District is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors or omissions; injuries to employees; or natural disasters. During fiscal year 2013, the School District was a member of the New Hampshire Public Risk Management Exchange (Primex^3) Workers' Compensation and Property/Liability Programs, which are pooled risk management programs under RSAs 5-B and 281-A. Coverage was provided from July 1, 2012 to July 1, 2013 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 Pelham School District billed and paid for the year ended June 30, 2013 was $57,570 for workers' compensation and $57,605 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 is 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.

NOTE 16 – CONTINGENT LIABILITIES

There are various claims and suits pending against the School District which arose in the normal course of the School District's activities. In the opinion of management, the ultimate disposition of these various claims and suits will not have a material effect on the financial position of the School District.

The School District has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies or their designee. These audits could result in a request for reimbursement from the grantor agency for costs disallowed under terms of the grant. Based on prior experience, the School District believes such disallowances, if any, will be immaterial.

2013 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, 2013

NOTE 17 – IMPLEMENTATION OF NEW GASB PRONOUNCEMENTS

The following GASB pronouncements were implemented by the School District for the fiscal year ended June 30, 2013, which included the early implementation of GASB Statement No. 65. Only GASB Statement No. 63 and GASB Statement No. 65 impacted these financial statements:

GASB Statement No. 60, ***Accounting and Financial Reporting for Service Concession Arrangements***, issued November 2010. This Statement is intended to improve financial reporting by addressing issues related to service concession arrangements (SCAs), which are a type of public-private or public-public partnership.

GASB Statement No. 61, ***The Financial Reporting Entity: Omnibus and Amendments of GASB Statements No. 14 and No. 34***, issued November 2010. This Statement is intended to improve financial reporting for a governmental financial reporting entity by improving guidance for including, presenting, and disclosing information about component units and equity interest transactions of a financial reporting entity.

GASB Statement No. 62, ***Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements***, issued January 2011. This Statement is intended to enhance the usefulness of the Codification of the Governmental Accounting and Financial Reporting Standards by incorporating guidance that previously could only be found in certain FASB and AICPA pronouncements.

GASB Statement No. 63, ***Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position***, issued July 2011. This statement provides financial reporting guidance for deferred outflows of resources and deferred inflows of resources. The Statement of Net Assets is renamed the Statement of Net Position and includes four components: assets, deferred outflows of resources, liabilities, and deferred inflows of resources. The School District has determined that they have no deferred outflows or inflows as defined by this standard.

GASB Statement No. 65, ***Items Previously Reported as Assets and Liabilities***, issued March 2012, has an effective date of the School District beginning with its fiscal year ending June 30, 2014. This Statement is intended to improve financial reporting by clarifying the appropriate use of the financial statement elements deferred outflows of resources and deferred inflows of resources to ensure consistency in financial reporting. Because GASB Statement No. 65 is so closely related to GASB Statement No. 63, implementing both as of June 30, 2013 is recommended.

The Governmental Accounting Standards Board (GASB) has issued several pronouncements that have effective dates that may impact future financial presentations. Management has not currently determined what, if any, impact implementation of the following statements may have on the financial statements:

GASB Statement No. 66, ***Technical Corrections – 2012 – An Amendment of GASB Statements No. 10 and No. 62***, issued March 2012, will be effective for the School District beginning with its fiscal year ending June 30, 2014. This Statement is intended to resolve conflicting accounting and financial report and guidance that emerged from two recent standards, Statement No. 54 and Statement No. 62. These standards conflicted with existing guidance in Statements No. 10, 13, and 48.

GASB Statement No. 67, Financial Reporting for Pension Plans, issued in June 2012, will be effective for the School District beginning with its fiscal year ending June 30, 2014. GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, issued in June 2012, will be effective for the School District beginning with its fiscal year ending June 30, 2015. The guidance contained in these two Statements will change how governments calculate and report the costs and obligations associated with pensions in important ways. They replace the requirements of Statements No. 27 and 50.

GASB Statement No. 68, Accounting and Financial Reporting for Pensions, issued in June 2012, will be effective for the School District beginning with its fiscal year ending June 30, 2015. The guidance contained in this statement will change how governments calculate and report the costs and obligations associated with pensions in important ways. This replaces the requirements of Statements No. 27 and 50.

2013 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, 2013

GASB Statement No. 69, Government Combinations and Disposals of Government Operations, issued in January 2013, will be effective for the School District beginning with its fiscal year ending June 30, 2015. This statement establishes accounting and financial reporting standards related to government combinations and disposals of government operations that have been transferred or sold.

GASB Statement No. 70, Accounting and Financial Reporting for Nonexchange Financial Guarantees, issued in April 2013, will be effective for the School District beginning with the fiscal year ending June 30, 2015. The objective of this statement is to improve accounting and financial reporting by governments that extend and receive nonexchange financial guarantees.

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 January 29, 2014, the date the June 30, 2013 financial statements were available to be issued, and no events occurred that require recognition or disclosure.

2013 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT *(cont.)*

REQUIRED SUPPLEMENTARY INFORMATION

2013 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, 2013

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, 2013	$ -	$ 2,844,286	$ 2,844,286	0.00%	$ 11,234,948	25.30%
June 30, 2012	$ -	$ 3,163,069	$ 3,163,069	0.00%	$ 12,307,661	25.70%
June 30, 2011	$ -	$ 3,468,953	$ 3,468,953	0.00%	$ 11,218,953	30.90%

The note to the required supplementary information is an integral part of this schedule.

2013 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT *(cont.)*

PELHAM SCHOOL DISTRICT

NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION

FOR THE FISCAL YEAR ENDED
JUNE 30, 2013

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, 2013.

2013 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT *(cont.)*

INDIVIDUAL FUND SCHEDULES

2013 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, 2013

	Estimated	Actual	Variance Positive (Negative)
School district assessment:			
Current appropriation	$ 17,969,905	$ 17,969,905	$ -
Other local sources:			
Transportation	30,000	35,487	5,487
Investment earnings	1,000	691	(309)
Miscellaneous	43,693	61,204	17,511
Total from other local sources	74,693	97,382	22,689
State sources:			
Adequacy aid (grant)	3,349,198	3,349,198	-
Adequacy aid (tax)	3,589,850	3,589,850	-
Kindergarten aid	153,525	146,625	(6,900)
Catastrophic aid	164,521	211,503	46,982
Vocational aid	-	9,381	9,381
Other state aid	-	20,154	20,154
Total from state sources	7,257,094	7,326,711	69,617
Federal sources:			
Medicaid	75,000	132,807	57,807
Total revenues	25,376,692	$ 25,526,805	$ 150,113
Use of fund balance to reduce school district assessment	543,114		
Total revenues and use of fund balance	$ 25,919,806		

2013 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, 2013

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Current:					
Instruction:					
Regular programs	$ 1,410	$ 6,847,224	$ 6,806,617	$ 1,104	$ 40,913
Special programs	2,926	3,574,459	3,319,609	4,898	252,878
Vocational programs	-	52,000	43,486	-	8,514
Other	-	461,257	429,121	-	32,136
Total instruction	4,336	10,934,940	10,598,833	6,002	334,441
Support services:					
Student	-	1,559,347	1,498,102	22,967	38,278
Instructional staff	37,081	869,539	1,303,029	-	(396,409)
General administration	-	131,650	151,121	-	(19,471)
Executive administration	-	793,386	918,374	-	(124,988)
School administration	-	956,691	869,689	11,450	75,552
Operation and maintenance of plant	24,650	1,824,851	1,647,416	89,403	112,682
Student transportation	-	1,240,100	1,669,985	-	(429,885)
Other	-	5,876,638	5,129,401	-	747,237
Total support services	61,731	13,252,202	13,187,117	123,820	2,996
Facilities acquisition and construction	43,084	1,677,664	823,200	1,158,038	(260,490)
Other financing uses:					
Transfers out	-	55,000	50,000	-	5,000
Total appropriations, expenditures, other financing uses, and encumbrances	$ 109,151	$ 25,919,806	$ 24,659,150	$ 1,287,860	$ 81,947

2013 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, 2013

Unassigned fund balance, beginning		$ 493,114
Changes:		
Unassigned fund balance used to reduce school district assessment		(543,114)
2012-2013 Budget summary:		
Revenue surplus (Schedule 1)	$ 150,113	
Unexpended balance of appropriations (Schedule 2)	81,947	
2012-2013 Budget surplus		232,060
Decrease in committed fund balance		50,000
Unassigned fund balance, ending		$ 232,060

2013 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT *(cont.)*

SCHEDULE 4
PELHAM SCHOOL DISTRICT
Student Activities Funds
Combining Schedule of Changes in Student Activities Funds
For the Fiscal Year Ended June 30, 2013

	Balance, beginning	Additions	Deductions	Balance, ending
Schools:				
Pelham High School	$ 138,522	$ 200,072	$ 182,851	$ 155,743
Pelham Memorial School	84,082	151,682	168,982	66,782
Pelham Elementary School	16,871	30,864	28,142	19,593
Athletics	16,846	32,515	36,837	12,524
High School Principal's account	3,139	4,484	2,675	4,948
Totals	$ 259,460	$ 419,617	$ 419,487	$ 259,590

2013 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT *(cont.)*

SINGLE AUDIT ACT SCHEDULES
AND INDEPENDENT AUDITOR'S REPORTS

2013 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-224-1380

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

To the Members of the School Board
Pelham School District
Pelham, New Hampshire

We have audited, in accordance with the auditing standards generally accepted in the United State of America and the standards applicable to the financial audits contained in the *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of the Pelham School District, as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the Pelham School District's basic financial statements, and have issued our report thereon dated January 29, 2014.

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*.

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

January 29, 2014

PLODZIK & SANDERSON
Professional Association

2013 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 IN ACCORDANCE WITH OMB CIRCULAR A-133

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 Circular A-133 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, 2013. 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 Qestioned Costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for the Pelham School District's major federal program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 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, 2013.

Other Matters

The results of our auditing procedures disclosed instance an of noncompliance, which is required to be reported in accordance with OMB Circular A-133 and which is described in the accompanying Schedule of Findings and Qestioned Costs as item 2013-001. Our opinion on the major federal program is not modified with respect to this matter.

The Pelham School District's response to the noncompliance finding in our audit is described in the accompany Schedule of Findings and Qestioned Costs. The Pelham School District's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly we express no opinion on the response.

2013 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 in Accordance with OMB Circular A-133

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 our opinion on compliance for the major program and to test and report on internal control over compliance in accordance with OMB Circular A-133, 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 OMB Circular A-133. Accordingly, this report is not suitable for any other purposes.

Sheryl A. Platt, CPA

January 29, 2014

PLODZIK & SANDERSON
Professional Association

2013 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT *(cont.)*

SCHEDULE I
PELHAM SCHOOL DISTRICT
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2013

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued: Unqualified

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 programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of OMB Circular A-133? __X__ yes ____ no

Identification of major 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: $300,000

Auditee qualified as low-risk auditee? __X__ yes ____ no

SECTION II - FINANCIAL STATEMENT FINDINGS

NONE

2013 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT *(cont.)*

SCHEDULE I (continued)
PELHAM SCHOOL DISTRICT
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2013

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Auditor Reference Number

2013-001 **U.S. Department of Education passed through the State of New Hampshire Department of Education: Special Education Cluster**

Criteria: OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments* states in Attachment B: *Selected Items of Cost;* Section 8 *Compensation for Personnel Services;* Subsection h: *Support of Salaries and Wages* that "where employees are expected to work solely on a single Federal award or cost objective, charges for their salaries and wages will be supported by a periodic certifications that the employee worked solely on that program for the period covered by the certification. These certifications will be prepared at least semi-annually and will be signed by the employee or supervisory official having firsthand knowledge of the work performed by the employee."

This subsection goes on to say: "where employees work on multiple activities or cost objectives, a distribution of their salaries or wages will be supported by personnel activity reports or equivalent documentation which meets the standards in subsection (5)…."

Subsection (5) states "Personnel activity reports or equivalent documentation must meet the following standards:

(a) They must reflect an after-the-fact distribution of the actual activity of each employee;
(b) They must account for the total activity for which each employee is compensated;
(c) They must be prepared at least monthly and must coincide with one or more pay periods;
(d) They must be signed by the employee; and
(e) Budget estimates or other distribution percentages determined before the services are performed do not qualify as support for charges to Federal programs.

The State of New Hampshire, Department of Education further requires that all support for salaries and wages be signed by the employee's supervisor as well as the employee.

Condition: While performing Federal compliance testing over payroll expenditures it was noted that salaried employees working on the grant only completed a semi-annual certification at the start of the fiscal year and one in the middle of the fiscal year and that they do not include the period for which they cover. It was also noted that the wording in the certifications does not meet Federal payroll requirements.

Cause: The School District is not fully aware of Federal payroll requirements.

Effect: The School District is not in compliance with allowable costs/cost principles requirements.

Recommendation: We recommend that the School District make sure that all salaried employees working under the grant complete semi-annual certifications in the middle and at the end of the fiscal year; that the certifications include the period for which they cover; and that the wording be in accordance with Federal payroll requirements.

Management Response: We agree with this finding and recommendation. We will modify our practices to issue the semi-annual certification letter to any employee who is paid in any part by a federal award in the middle and end of the fiscal year. We have requested a template for the correct wording for the certifications letters which we will implement with our mid-year letter.

2013 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT *(cont.)*

SCHEDULE II
PELHAM SCHOOL DISTRICT
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2013

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. DEPARTMENT OF AGRICULTURE			
Passed Through the State of New Hampshire Department of Education			
CHILD NUTRITION CLUSTER			
National School Lunch Program *(note 3)*	10.555	N/A	$ 202,990
Special Milk Program for Children	10.556	N/A	213
CLUSTER TOTAL			203,203
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	20110	5,709
Title I	84.010	30110	125,466
Title I SINI	84.010	31316	7,838
PROGRAM TOTAL			139,013
SPECIAL EDUCATION CLUSTER			
Special Education - Grants to States:			
IDEA-B	84.027	32582	463,738
Focus Monitoring	84.027	32588	6,539
Special Education - Preschool Grants	84.173	32582	6,835
CLUSTER TOTAL			477,112
Improving Teacher Quality State Grants:			
Title II	84.367		46,553
Title II	84.367		31,799
PROGRAM TOTAL			78,352
Total Expenditures of Federal Awards			$ 897,680

The accompanying notes are an integral part of this schedule.

2013 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, 2013

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, 2013. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Because the schedule presents only a selected portion of the operations of the Pelham School District, it is not intended to and does not present the financial position, changes in net assets or cash flows of the Pelham School District.

Note 2. Summary of Significant Accounting Policies

Expenditures reported on the schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments,* 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. Pass-through entity identifying numbers are presented where available.

Note 3. Food Donation

Nonmonetary assistance is reported in the schedule at the fair market value of the commodities on the date received.

PELHAM SCHOOL DISTRICT

Budget Report

Fiscal Year: 2012-2013

☑ Print accounts with zero balance ☐ Round to whole dollars ☐ Account on new page

From Date: 2/1/2014 To Date: 2/28/2014 Definition: FY14-Final

Account	Description	FY13-Budget	SAU	SchoolBoard	BudCom	FY14-Adopted	Change	Percent
100.1200.00.112.109.000000.5	SALARIES TEACHERS	$108,720.00	$108,720.00	$108,720.00	$108,720.00	$108,720.00	$0.00	0.00
100.1200.00.114.109.000000.5	INSTRUCTIONAL ASSISTAN	$113,882.00	$96,793.00	$96,793.00	$96,793.00	$96,793.00	($17,089.00)	(15.01)
100.1200.00.610.109.000000.5	SUPPLIES	$1,970.00	$2,100.00	$2,100.00	$2,100.00	$2,100.00	$130.00	6.60
100.1200.00.640.109.000000.5	BOOKS	$250.00	$236.00	$236.00	$236.00	$236.00	($14.00)	(5.60)
100.1200.00.650.109.000000.5	SOFTWARE	$250.00	$100.00	$100.00	$100.00	$100.00	($150.00)	(60.00)
100.1200.00.730.109.000000.5	EQUIPMENT	$600.00	$610.00	$610.00	$610.00	$610.00	$10.00	1.67
100.1200.00.733.109.000000.5	FURNITURE	$400.00	$868.00	$868.00	$868.00	$868.00	$468.00	117.00
100.1200.00.734.109.000000.5	TECHNOLOGY EQUIPMENT	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.1200.00.737.109.000000.5	REPLACEMENT FURNITURE	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.1200.00.738.109.000000.5	REPLACEMENT EQUIPMEN	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.1200.01.112.109.000000.5	SALARIES TEACHERS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.1200.01.114.109.000000.5	COMMUNITY PROGRAM AS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
Func: Special Education - 1200		$226,072.00	$209,427.00	$209,427.00	$209,427.00	$209,427.00	($16,645.00)	(7.36)
100.1280.00.112.109.000000.5	ESY STAFF SALARIES	$24,000.00	$32,000.00	$32,000.00	$32,000.00	$32,000.00	$8,000.00	33.33
100.1280.00.610.109.000000.5	ESY SUPPLIES	$100.00	$100.00	$100.00	$100.00	$100.00	$0.00	0.00
Func: Extended School Year - 1280		$24,100.00	$32,100.00	$32,100.00	$32,100.00	$32,100.00	$8,000.00	33.20
100.2130.00.112.109.000000.5	PRESCHOOL NURSE	$37,002.00	$37,002.00	$37,002.00	$37,002.00	$37,002.00	$0.00	0.00
100.2130.00.610.109.000000.5	SUPPLIES	$275.00	$500.00	$500.00	$500.00	$500.00	$225.00	81.82
100.2130.00.640.109.000000.5	BOOKS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.2130.00.650.109.000000.5	SOFTWARE	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00

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100.2130.00.730.109.000000.5	EQUIPMENT	$0.00	$688.00	$688.00	$688.00	$688.00	$688.00	0.00
100.2130.00.733.109.000000.5	FURNITURE	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.2130.00.734.109.000000.5	TECHNOLOGY EUIPMENT	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.2130.00.737.109.000000.5	REPLACEMENT EQUIPMEN	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
Func: Health Services - 2130		$37,277.00	$38,190.00	$38,190.00	$38,190.00	$38,190.00	$913.00	2.45
100.2142.00.610.109.000000.5	DIAGNOSTIC TESTING SUP	$400.00	$200.00	$200.00	$200.00	$200.00	($200.00)	(50.00)
100.2142.00.640.109.000000.5	DIAGNOSTIC TESTING BOC	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.2142.00.643.109.000000.5	DIAGNOSTIC TESTING ACC	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.2142.00.730.109.000000.5	DIAGNOSTIC TESTING EQU	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.2142.00.733.109.000000.5	DIAGNOSTIC TESTING FUR	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.2142.00.734.109.000000.5	DIAGNOSTIC TESTING EQU	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.2142.00.737.109.000000.5	DIAGNOSTIC TESTING FUR	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
Func: Psychological Services - 2142		$400.00	$200.00	$200.00	$200.00	$200.00	($200.00)	(50.00)
100.2152.00.112.109.000000.5	SALARY SPEECH AND LANI	$48,860.00	$53,860.00	$53,860.00	$53,860.00	$53,860.00	$5,000.00	10.23
100.2152.00.114.109.000000.5	SPEECH/LANGUAGE ASSIS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.2152.00.322.109.000000.5	CONTRACTED SERVICES S	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.2152.00.610.109.000000.5	SPEECH SUPPLIES	$1,000.00	$850.00	$850.00	$850.00	$850.00	($150.00)	(15.00)
100.2152.00.640.109.000000.5	SPEECH BOOKS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.2152.00.650.109.000000.5	SPEECH SOFTWARE	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.2152.00.730.109.000000.5	SPEECH EQUIPMENT	$0.00	$193.00	$193.00	$193.00	$193.00	$193.00	0.00
100.2152.00.733.109.000000.5	SPEECH FURNITURE	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.2152.00.734.109.000000.5	SPEECH TECHNOLOGY EQ	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.2152.00.737.109.000000.5	REPLACEMENT FURNITURE	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00

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100.2152.00.738.109.000000.5	REPLACEMENT EQUIPMEN	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.2152.01.112.109.000000.5	SALARY SPEECH AND LAN(	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.2152.01.610.109.000000.5	TESTING MATERIALS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
Func: Speech Services - 2152		$49,860.00	$54,903.00	$54,903.00	$54,903.00	$54,903.00	$5,043.00	10.11
100.2162.00.322.109.000000.5	CONTRACTED SERVICE PH	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.2162.00.610.109.000000.5	SUPPLIES PHYSICAL THER	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.2162.00.640.109.000000.5	BOOKS PHYSICAL THERAP	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.2162.00.650.109.000000.5	SOFTWARE PHYSICAL THE	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.2162.00.730.109.000000.5	EQUIPMENT PHYSICAL THE	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.2162.00.733.109.000000.5	FURNITURE PHYSICAL THE	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.2162.00.734.109.000000.5	TECHNOLOGY EQUIPMENT	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.2162.00.737.109.000000.5	REPLACEMENT FURNITURE	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.2162.00.738.109.000000.5	REPLACEMENTEQUIPMENT	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
Func: Physical Therapy - 2162		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.2163.00.112.109.000000.5	SALARY OCCUPATIONAL TI	$44,460.00	$44,860.00	$44,860.00	$44,860.00	$44,860.00	$400.00	0.90
100.2163.00.114.109.000000.5	SALARY C.O.T.A.	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.2163.00.610.109.000000.5	SUPPLIES OCCUPATIONAL	$750.00	$780.00	$780.00	$780.00	$780.00	$30.00	4.00
100.2163.00.640.109.000000.5	BOOKS OCCUPATIONAL TH	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.2163.00.650.109.000000.5	SOFTWARE OCCUPATIONA	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.2163.00.730.109.000000.5	EQUIPMENT OCCUPATIONA	$0.00	$264.00	$264.00	$264.00	$264.00	$264.00	0.00
100.2163.00.733.109.000000.5	FURNITURE OCCUPATIONA	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.2163.00.734.109.000000.5	OCCUPATIONAL THERAPY	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.2163.00.737.109.000000.5	REPLACEMENT FURNITURE	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00

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100.2163.00.738.109.000000.5	REPLACEMENT EQUIPMEN	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.2163.01.610.109.000000.5	TESTING SUPPLIES O.T.	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
Func: OT Services - 2163		$45,210.00	$45,904.00	$45,904.00	$45,904.00	$45,904.00	$694.00	1.54
100.2210.00.270.109.000000.5	PROFESSIONAL EDUCATIO	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
Func: Improvement of Instruction - 2210		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.2211.00.112.109.000000.5	SALARIES TEAM LEADER	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
Func: Improvement of Instruction - 2211		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.2332.00.110.109.000000.5	PreSchool Coordinator	$63,154.00	$102,198.00	$64,102.00	$64,102.00	$0.00	($63,154.00)	(100.00)
100.2332.00.115.109.000000.5	Secretary	$0.00	$20,930.00	$20,930.00	$20,930.00	$20,930.00	$20,930.00	0.00
100.2332.00.136.109.000000.5	Retirement Severance Payme	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.2332.00.534.109.000000.5	POSTAGE	$300.00	$300.00	$300.00	$300.00	$300.00	$0.00	0.00
100.2332.00.581.109.000000.5	MILEAGE	$750.00	$500.00	$500.00	$500.00	$500.00	($250.00)	(33.33)
100.2332.00.610.109.000000.5	SUPPLIES	$1,600.00	$1,350.00	$1,350.00	$1,350.00	$1,350.00	($250.00)	(15.62)
100.2332.00.640.109.000000.5	BOOKS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.2332.00.730.109.000000.5	EQUIPMENT	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.2332.00.733.109.000000.5	FURNITURE	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.2332.00.734.109.000000.5	TECHNOLOGY EQUIPMENT	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.2332.00.737.109.000000.5	REPLACEMENT FURNITURE	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.2332.00.738.109.000000.5	REPLACEMENT EQUIPMEN	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
Func: Administrative Services - 2332		$65,804.00	$125,278.00	$87,182.00	$87,182.00	$23,080.00	($42,724.00)	(64.93)
100.2620.00.411.109.000000.5	WATER/SEWAGE	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00

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100.2620.00.421.109.000000.5	DISPOSAL SERVICES	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.2620.00.422.109.000000.5	SNOWPLOWING	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.2620.00.423.109.000000.5	CUSTODIAL SERVICES	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.2620.00.430.109.000000.5	REPAIRS AND MAINTENANC	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.2620.00.441.109.000000.5	RENTAL OF LAND/BUILDINC	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.2620.00.450.109.000000.5	CONSTRUCTION SERVICES	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.2620.00.531.109.000000.5	TELEPHONE	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.2620.00.610.109.000000.5	SUPPLIES	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.2620.00.624.109.000000.5	HEAT	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
Func: Building Operation Services - 2620		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.4200.00.450.109.000000.5	SITE IMPROVEMENTS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
Func: Site Improvements - 4200		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.4500.00.400.109.000000.5	RENT	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.4500.00.450.109.000000.5	FACILITIES ACQUISITIONS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
Func: Building Acquisition - 4500		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
Loc: PRESCHOOL - 109		$448,723.00	$506,002.00	$467,906.00	$467,906.00	$403,804.00	($44,919.00)	(10.01)
100.1100.00.112.111.000000.5	SALARIES-TEACHERS	$2,241,397.00	$2,158,522.00	$2,150,400.00	$2,108,540.00	$2,153,100.00	($88,297.00)	(3.94)
100.1100.00.114.111.000000.5	SALARIES-AIDES	$117,108.00	$143,160.00	$143,160.00	$143,160.00	$143,160.00	$26,052.00	22.25
100.1100.00.120.111.000000.5	SALARIES-SUBS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.1100.00.121.111.000000.5	TUTORING	$900.00	$0.00	$0.00	$0.00	$0.00	($900.00)	(100.00)
100.1100.00.125.111.000000.5	SUBSTITUTES-DAILY	$65,774.00	$68,364.00	$68,364.00	$68,364.00	$68,364.00	$2,590.00	3.94

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100.1100.00.126.111.000000.5	SUBSTITUTES-LONG TERM	$43,850.00	$45,576.00	$45,576.00	$45,576.00	$45,576.00	$1,726.00	3.94
100.1100.00.136.111.000000.5	Retirement Severance Payme	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.1100.00.322.111.000000.5	MENTORING	$2,500.00	$2,500.00	$2,500.00	$2,500.00	$2,500.00	$0.00	0.00
100.1100.00.323.111.000000.5	MENTORING	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.1100.00.430.111.000000.5	REPAIRS TO INST EQUIP	$300.00	$1,200.00	$1,200.00	$1,200.00	$1,200.00	$900.00	300.00
100.1100.00.581.111.000000.5	PROFESSIONAL MEETING	$0.00	$3,000.00	$3,000.00	$3,000.00	$3,000.00	$3,000.00	0.00
100.1100.00.610.111.000000.5	SUPPLIES	$24,000.00	$22,096.00	$22,096.00	$22,096.00	$22,096.00	($1,904.00)	(7.93)
100.1100.00.610.111.000001.5	Donation BAE - Enrichment S	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.1100.00.640.111.000000.5	BOOKS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.1100.00.733.111.000000.5	NEW FURNITURE & FIXTUR	$11,840.00	$5,673.00	$5,673.00	$5,673.00	$5,673.00	($6,167.00)	(52.09)
100.1100.00.734.111.000000.5	EQUIPMENT	$0.00	$6,722.00	$21,222.00	$20,502.00	$20,502.00	$20,502.00	0.00
100.1100.00.737.111.000000.5	REPLACE OF INST EQUIP	$2,005.00	$3,165.00	$3,165.00	$3,165.00	$3,165.00	$1,160.00	57.86
100.1100.00.739.111.000000.5	DONATION - EQUIPMENT	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.1100.01.840.111.000000.5	DONATIONS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.1100.02.610.111.000000.5	SUPPLIES-ART	$4,055.00	$4,847.00	$4,847.00	$4,847.00	$4,847.00	$792.00	19.53
100.1100.02.840.111.000000.5	DONATIONS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.1100.05.610.111.000000.5	SUPPLIES READING	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.1100.05.640.111.000000.5	DO NO USE - BOOKS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.1100.08.610.111.000000.5	SUPPLIES-PHY EDUC	$1,100.00	$3,928.00	$3,928.00	$3,928.00	$3,928.00	$2,828.00	257.09
100.1100.11.610.111.000000.5	SUPPLIES-MATH	$15,000.00	$19,634.00	$19,634.00	$19,634.00	$19,634.00	$4,634.00	30.89
100.1100.11.640.111.000000.5	BOOKS-MATH	$21,620.00	$3,262.00	$3,262.00	$3,262.00	$3,262.00	($18,358.00)	(84.91)
100.1100.12.610.111.000000.5	SUPPLIES-MUSIC	$200.00	$186.00	$186.00	$186.00	$186.00	($14.00)	(7.00)
100.1100.12.640.111.000000.5	BOOKS-MUSIC	$1,200.00	$800.00	$800.00	$800.00	$800.00	($400.00)	(33.33)
100.1100.12.734.111.000000.5	EQUIPMENT-MUSIC	$1,324.00	$2,936.00	$2,936.00	$2,936.00	$2,936.00	$1,612.00	121.75
100.1100.12.739.111.000000.5	DONATION - MUSIC EQUIPM	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00

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Account	Description	FY13-Budget	SAU	SchoolBoard	BudCom	FY14-Adopted	Change	Percent
100.1100.13.610.111.000000.5	SUPPLIES-SCIENCE	$10,385.00	$9,463.00	$9,463.00	$9,463.00	$9,463.00	($922.00)	(8.88)
100.1100.13.640.111.000000.5	BOOKS-SCIENCE	$0.00	$617.00	$617.00	$617.00	$617.00	$617.00	0.00
100.1100.13.641.111.000000.5	PERIODICALS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.1100.15.610.111.000000.5	SUPPLIES-SOCIAL STUDIES	$2,350.00	$2,375.00	$2,375.00	$2,375.00	$2,375.00	$25.00	1.06
100.1100.15.640.111.000000.5	BOOKS-SOCIAL STUDIES	$10,425.00	$650.00	$650.00	$650.00	$650.00	($9,775.00)	(93.76)
100.1100.18.610.111.000000.5	SUPPLIES-ENRICHMENT	$3,000.00	$2,600.00	$2,600.00	$2,600.00	$2,600.00	($400.00)	(13.33)
100.1100.23.610.111.000000.5	SUPPLIES-READING	$4,150.00	$9,427.00	$9,427.00	$9,427.00	$9,427.00	$5,277.00	127.16
100.1100.23.640.111.000000.5	BOOKS-READING	$6,225.00	$8,010.00	$8,010.00	$8,010.00	$8,010.00	$1,785.00	28.67
Func: Regular Education - 1100		$2,590,708.00	$2,528,713.00	$2,535,091.00	$2,492,511.00	$2,537,071.00	($53,637.00)	(2.07)
100.1200.00.112.111.000000.5	SALARIES SPED TEACHERS	$323,420.00	$351,582.00	$324,420.00	$324,420.00	$313,020.00	($10,400.00)	(3.22)
100.1200.00.114.111.000000.5	SALARIES SPED AIDES	$558,421.00	$579,975.00	$579,975.00	$564,078.00	$564,079.00	$5,658.00	1.01
100.1200.00.136.111.000000.5	Retirement Severance Payme	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.1200.00.610.111.000000.5	SUPPLIES	$2,200.00	$2,060.00	$2,060.00	$2,060.00	$2,060.00	($140.00)	(6.36)
100.1200.00.640.111.000000.5	BOOKS	$3,000.00	$2,888.00	$2,888.00	$2,888.00	$2,888.00	($112.00)	(3.73)
100.1200.00.734.111.000000.5	EQUIPMENT	$3,000.00	$4,060.00	$4,060.00	$4,060.00	$4,060.00	$1,060.00	35.33
100.1200.00.737.111.000000.5	REPLACEMENT EQUIPMEN	$500.00	$251.00	$251.00	$251.00	$251.00	($249.00)	(49.80)
Func: Special Education - 1200		$890,541.00	$940,816.00	$913,654.00	$897,757.00	$886,358.00	($4,183.00)	(0.47)
100.1410.00.112.111.000000.5	SALARIES-COCURRICULAR	$12,149.00	$12,149.00	$13,081.00	$13,081.00	$13,081.00	$932.00	7.67
Func: Cocurricular Programs - 1410		$12,149.00	$12,149.00	$13,081.00	$13,081.00	$13,081.00	$932.00	7.67
100.1420.00.810.111.000000.5	EXTRA CURRICULAR ACTIV	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
Func: Extra Curricular Activity - 1420		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00

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Account	Description	FY13-Budget	SAU	SchoolBoard	BudCom	FY14-Adopted	Change	Percent
100.2120.00.112.111.000000.5	SALARY GUIDANCE	$116,220.00	$116,220.00	$116,220.00	$116,220.00	$116,220.00	$0.00	0.00
100.2120.00.610.111.000000.5	SUPPLIES	$500.00	$750.00	$750.00	$750.00	$750.00	$250.00	50.00
Func: Guidance Services - 2120		$116,720.00	$116,970.00	$116,970.00	$116,970.00	$116,970.00	$250.00	0.21
100.2130.00.112.111.000000.5	SALARY NURSE	$52,460.00	$52,460.00	$52,460.00	$52,460.00	$52,460.00	$0.00	0.00
100.2130.00.114.111.000000.5	NURSE ASSISTANT SALARY	$15,084.00	$15,309.00	$15,309.00	$15,309.00	$15,309.00	$225.00	1.49
100.2130.00.610.111.000000.5	SUPPLIES	$4,583.00	$3,969.00	$3,969.00	$3,969.00	$3,969.00	($614.00)	(13.40)
Func: Health Services - 2130		$72,127.00	$71,738.00	$71,738.00	$71,738.00	$71,738.00	($389.00)	(0.54)
100.2142.00.610.111.000000.5	DIAGNOSTIC TESTING	$2,600.00	$4,600.00	$4,600.00	$4,600.00	$4,600.00	$2,000.00	76.92
Func: Psychological Services - 2142		$2,600.00	$4,600.00	$4,600.00	$4,600.00	$4,600.00	$2,000.00	76.92
100.2150.00.112.111.000000.5	SALARY SPEECH	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.2150.00.114.111.000000.5	SPEECH AIDE	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.2150.00.610.111.000000.5	SUPPLIES SPEECH THERAI	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.2150.00.640.111.000000.5	BOOKS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
Func: Speech Services - 2150		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.2152.00.112.111.000000.5	SALARY SPEECH	$73,360.00	$138,950.00	$138,950.00	$138,950.00	$138,950.00	$65,590.00	89.41
100.2152.00.114.111.000000.5	SPEECH AIDE	$17,887.00	$19,638.00	$19,638.00	$19,638.00	$19,638.00	$1,751.00	9.79
100.2152.00.640.111.000000.5	SPEECH AIDE	$1,200.00	$426.00	$426.00	$426.00	$426.00	($774.00)	(64.50)
Func: Speech Services - 2152		$92,447.00	$159,014.00	$159,014.00	$159,014.00	$159,014.00	$66,567.00	72.01
100.2163.00.610.111.000000.5	SUPPLIES OCCPATIONAL T	$550.00	$518.00	$518.00	$518.00	$518.00	($32.00)	(5.82)
100.2163.00.650.111.000000.5	SOFTWARE	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00

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Account	Description	FY13-Budget	SAU	SchoolBoard	BudCom	FY14-Adopted	Change	Percent
100.2163.00.734.111.000000.5	EQUIPMENT	$600.00	$504.00	$504.00	$504.00	$504.00	($96.00)	(16.00)
100.2163.00.737.111.000000.5	REPLACEMENT EQUIPMEN	$800.00	$590.00	$590.00	$590.00	$590.00	($210.00)	(26.25)
Func: OT Services - 2163		$1,950.00	$1,612.00	$1,612.00	$1,612.00	$1,612.00	($338.00)	(17.33)
100.2190.00.323.111.000000.5	VISION SERVICES	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.2190.00.610.111.000000.5	SUPPLIES VISION	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.2190.00.640.111.000000.5	BOOKS VISION	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.2190.00.730.111.000000.5	EQUIPMENT VISION	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.2190.00.890.111.000000.5	ASSEMBLIES	$500.00	$500.00	$500.00	$500.00	$500.00	$0.00	0.00
Func: Other Support Services - 2190		$500.00	$500.00	$500.00	$500.00	$500.00	$0.00	0.00
100.2210.00.320.111.000000.5	TEACHERS WORKSHOPS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.2210.00.321.111.000000.5	PROFESSIONAL MEETINGS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.2210.00.641.111.000000.5	PROFESSIONAL PUBLICATI	$200.00	$200.00	$200.00	$200.00	$200.00	$0.00	0.00
Func: Improvement of Instruction - 2210		$200.00	$200.00	$200.00	$200.00	$200.00	$0.00	0.00
100.2222.00.112.111.000000.5	MEDIA SPECIALIST	$38,460.00	$38,460.00	$38,460.00	$38,460.00	$38,460.00	$0.00	0.00
100.2222.00.114.111.000000.5	SALARY LIBRARY AIDE	$15,084.00	$15,309.00	$15,309.00	$15,309.00	$15,309.00	$225.00	1.49
100.2222.00.430.111.000000.5	REPAIRS AND MAINTENAN(	$500.00	$500.00	$500.00	$500.00	$500.00	$0.00	0.00
100.2222.00.444.111.000000.5	AUDIOVISUAL	$1,100.00	$1,600.00	$1,600.00	$1,600.00	$1,600.00	$500.00	45.45
100.2222.00.610.111.000000.5	SUPPLIES	$1,100.00	$996.00	$996.00	$996.00	$996.00	($104.00)	(9.45)
100.2222.00.640.111.000000.5	BOOKS	$3,000.00	$2,454.00	$2,454.00	$2,454.00	$2,454.00	($546.00)	(18.20)
100.2222.00.641.111.000000.5	PERIODICALS	$1,037.00	$1,037.00	$1,037.00	$1,037.00	$1,037.00	$0.00	0.00
100.2222.00.642.111.000000.5	AUDIOVISUAL	$3,255.00	$1,628.00	$1,628.00	$1,628.00	$1,628.00	($1,627.00)	(49.98)
100.2222.00.650.111.000000.5	Software	$0.00	$999.00	$999.00	$999.00	$999.00	$999.00	0.00

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Account	Description	FY13-Budget	SAU	SchoolBoard	BudCom	FY14-Adopted	Change	Percent
100.2222.00.733.111.000000.5	EQUIPMENT	$600.00	$2,000.00	$2,000.00	$2,000.00	$2,000.00	$1,400.00	233.33
100.2222.15.680.111.000000.5	SUPPLIES-MAPS	$590.00	$922.00	$922.00	$922.00	$922.00	$332.00	56.27
Func: Library Services - 2222		$64,726.00	$65,905.00	$65,905.00	$65,905.00	$65,905.00	$1,179.00	1.82
100.2410.00.110.111.000000.5	SALARY PRINCIPAL	$89,765.00	$82,000.00	$82,000.00	$82,000.00	$82,000.00	($7,765.00)	(8.65)
100.2410.00.111.111.000000.5	SALARY ASST PRINCIPAL	$125,000.00	$127,000.00	$127,000.00	$127,000.00	$127,000.00	$2,000.00	1.60
100.2410.00.112.111.000000.5	SALARY REGULAR	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.2410.00.115.111.000000.5	SALARIES SECRETARIES	$78,926.00	$80,001.00	$80,001.00	$80,001.00	$80,001.00	$1,075.00	1.36
100.2410.00.430.111.000000.5	MAINTENANCE CONTRACT	$50,749.00	$16,137.00	$16,137.00	$16,137.00	$16,137.00	($34,612.00)	(68.20)
100.2410.00.534.111.000000.5	SUPPLIES-POSTAGE	$3,000.00	$3,000.00	$3,000.00	$3,000.00	$3,000.00	$0.00	0.00
100.2410.00.581.111.000000.5	PROFESSIONAL MEETING	$7,650.00	$7,650.00	$7,650.00	$7,650.00	$7,650.00	$0.00	0.00
100.2410.00.610.111.000000.5	SUPPLIES	$5,835.00	$5,100.00	$5,100.00	$5,100.00	$5,100.00	($735.00)	(12.60)
100.2410.00.650.111.000000.5	SOFTWARE	$11,826.00	$6,307.00	$6,307.00	$6,307.00	$6,307.00	($5,519.00)	(46.67)
100.2410.00.810.111.000000.5	PROFESSIONAL MEMBERS	$1,800.00	$2,400.00	$2,400.00	$2,400.00	$2,400.00	$600.00	33.33
Func: Office of the Principal - 2410		$374,551.00	$329,595.00	$329,595.00	$329,595.00	$329,595.00	($44,956.00)	(12.00)
100.2490.00.112.111.000000.5	SALARIES-DEPARTMENT H	$11,200.00	$11,200.00	$11,200.00	$11,200.00	$11,200.00	$0.00	0.00
100.2490.00.610.111.000000.5	SUPPLIES-REPORT CARDS	$1,000.00	$929.00	$929.00	$929.00	$929.00	($71.00)	(7.10)
Func: Other Support Services - 2490		$12,200.00	$12,129.00	$12,129.00	$12,129.00	$12,129.00	($71.00)	(0.58)
100.2620.00.118.111.000000.5	SALARIES CUSTODIANS	$196,707.00	$198,333.00	$198,333.00	$198,333.00	$204,574.00	$7,867.00	4.00
100.2620.00.411.111.000000.5	WATER	$15,002.00	$15,360.00	$15,360.00	$15,360.00	$15,360.00	$358.00	2.39
100.2620.00.421.111.000000.5	RUBBISH	$16,104.00	$16,590.00	$16,590.00	$16,590.00	$16,590.00	$486.00	3.02
100.2620.00.429.111.000000.5	SEPTIC TANK	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.2620.00.430.111.000000.5	BUILDING REPAIRS	$37,695.00	$79,295.00	$79,295.00	$74,295.00	$74,295.00	$36,600.00	97.10

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Account	Description	FY13-Budget	SAU	SchoolBoard	BudCom	FY14-Adopted	Change	Percent
100.2620.00.432.111.000000.5	REPAIRS - EQUIPMENT	$8,000.00	$8,000.00	$8,000.00	$8,000.00	$8,000.00	$0.00	0.00
100.2620.00.531.111.000000.5	TELEPHONE	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.2620.00.610.111.000000.5	SUPPLIES	$31,832.00	$31,798.00	$31,798.00	$31,798.00	$31,798.00	($34.00)	(0.11)
100.2620.00.622.111.000000.5	ELECTRICITY	$116,064.00	$110,158.00	$110,158.00	$110,158.00	$110,158.00	($5,906.00)	(5.09)
100.2620.00.623.111.000000.5	GAS	$5,315.00	$5,449.00	$5,449.00	$5,449.00	$5,449.00	$134.00	2.52
100.2620.00.624.111.000000.5	HEAT	$147,772.00	$73,692.00	$73,692.00	$73,692.00	$73,692.00	($74,080.00)	(50.13)
100.2620.00.735.111.000000.5	EQUIPMENT REPLACMENT	$6,050.00	$6,900.00	$6,900.00	$6,900.00	$6,900.00	$850.00	14.05
Func: Building Operation Services - 2620		$580,541.00	$545,575.00	$545,575.00	$540,575.00	$546,816.00	($33,725.00)	(5.81)
100.2630.00.430.111.000000.5	GROUNDS REPAIRS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
Func: Grounds Services - 2630		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.2640.00.432.111.000000.5	REPAIRS - EQUIPMENT	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.2640.00.730.111.000000.5	NEW EQUIPMENT	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
Func: Equipment Services - 2640		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
Loc: PES - 111		$4,811,960.00	$4,789,516.00	$4,769,664.00	$4,706,187.00	$4,745,589.00	($66,371.00)	(1.38)
100.1100.00.112.112.000000.5	SALARIES TEACHERS	$1,565,142.00	$1,486,860.00	$1,486,860.00	$1,486,860.00	$1,483,160.00	($81,982.00)	(5.24)
100.1100.00.114.112.000000.5	SALARIES AIDES	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.1100.00.120.112.000000.5	SALARIES SUBS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.1100.00.125.112.000000.5	SUBSTITUTES-DAILY	$28,352.00	$35,024.00	$35,024.00	$35,024.00	$35,024.00	$6,672.00	23.53
100.1100.00.126.112.000000.5	SUBSTITUTES-LONG TERM	$18,901.00	$23,349.00	$23,349.00	$23,349.00	$23,349.00	$4,448.00	23.53
100.1100.00.323.112.000000.5	MENTORING	$2,000.00	$0.00	$0.00	$0.00	$0.00	($2,000.00)	(100.00)
100.1100.00.430.112.000000.5	REPAIRS TO INST. EQUIP	$500.00	$500.00	$500.00	$500.00	$500.00	$0.00	0.00

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100.1100.00.581.112.000000.5	PROFESSIONAL MEETING	$500.00	$500.00	$500.00	$500.00	$500.00	$0.00	0.00
100.1100.00.610.112.000000.5	SUPPLIES	$18,000.00	$18,414.00	$18,414.00	$18,414.00	$18,414.00	$414.00	2.30
100.1100.00.733.112.000000.5	EQUIPMENT	$3,330.00	$4,700.00	$4,700.00	$4,700.00	$4,700.00	$1,370.00	41.14
100.1100.00.737.112.000000.5	REPLACEMENT FURNITURE	$6,100.00	$5,700.00	$5,700.00	$5,700.00	$5,700.00	($400.00)	(6.56)
100.1100.00.739.112.000000.5	DONATION EXPENSES - EQ	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.1100.00.840.112.000000.5	Generic Donations	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.1100.01.840.112.000000.5	DONATIONS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.1100.02.610.112.000000.5	SUPPLIES-ART	$2,000.00	$3,108.00	$3,108.00	$3,108.00	$3,108.00	$1,108.00	55.40
100.1100.05.610.112.000000.5	SUPPLIES-LANG ART	$750.00	$486.00	$486.00	$486.00	$486.00	($264.00)	(35.20)
100.1100.05.640.112.000000.5	BOOKS-LANG ARTS	$4,000.00	$4,525.00	$4,525.00	$4,525.00	$4,525.00	$525.00	13.12
100.1100.06.610.112.000000.5	SUPPLIES-FOREIGN LANG	$200.00	$135.00	$135.00	$135.00	$135.00	($65.00)	(32.50)
100.1100.06.640.112.000000.5	BOOKS-FOREIGN ARTS	$420.00	$220.00	$220.00	$220.00	$220.00	($200.00)	(47.62)
100.1100.08.610.112.000000.5	SUPPLIES-PHY EDUC	$1,500.00	$1,040.00	$1,040.00	$1,040.00	$1,040.00	($460.00)	(30.67)
100.1100.08.640.112.000000.5	BOOKS-HEALTH EDUC	$990.00	$1,013.00	$1,013.00	$1,013.00	$1,013.00	$23.00	2.32
100.1100.11.610.112.000000.5	SUPPLIES-MATH	$1,710.00	$1,677.00	$1,677.00	$1,677.00	$1,677.00	($33.00)	(1.93)
100.1100.11.640.112.000000.5	BOOKS-MATH	$5,370.00	$45,000.00	$45,000.00	$45,000.00	$45,000.00	$39,630.00	737.99
100.1100.12.430.112.000000.5	REPAIRS TO INST EQUIP	$1,000.00	$1,500.00	$1,500.00	$1,500.00	$1,500.00	$500.00	50.00
100.1100.12.610.112.000000.5	SUPPLIES-MUSIC	$1,150.00	$1,622.00	$1,622.00	$1,622.00	$1,622.00	$472.00	41.04
100.1100.12.640.112.000000.5	BOOKS-MUSIC	$3,570.00	$3,492.00	$3,492.00	$3,492.00	$3,492.00	($78.00)	(2.18)
100.1100.13.430.112.000000.5	SCIENCE-REPAIRS AND MA	$660.00	$670.00	$670.00	$670.00	$670.00	$10.00	1.52
100.1100.13.610.112.000000.5	SUPPLIES-SCIENCE	$1,000.00	$1,203.00	$1,203.00	$1,203.00	$1,203.00	$203.00	20.30
100.1100.13.640.112.000000.5	BOOKS-SCIENCE	$1,613.00	$1,430.00	$1,430.00	$1,430.00	$1,430.00	($183.00)	(11.35)
100.1100.13.733.112.000000.5	EQUIPMENT-SCIENCE	$3,008.00	$2,888.00	$2,888.00	$2,888.00	$2,888.00	($120.00)	(3.99)
100.1100.15.610.112.000000.5	SUPPLIES-SOCIAL STUDIES	$600.00	$927.00	$927.00	$927.00	$927.00	$327.00	54.50
100.1100.15.640.112.000000.5	BOOKS-SOCIAL STUDIES	$28,820.00	$2,115.00	$2,115.00	$2,115.00	$2,115.00	($26,705.00)	(92.66)

PELHAM SCHOOL DISTRICT

Budget Report

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From Date: 2/1/2014 To Date: 2/28/2014 Definition: FY14-Final

Account	Description	FY13-Budget	SAU	SchoolBoard	BudCom	FY14-Adopted	Change	Percent
100.1100.16.610.112.000000.5	SUPPLIES-COMP EDUC	$1,250.00	$693.00	$693.00	$693.00	$693.00	($557.00)	(44.56)
100.1100.16.640.112.000000.5	BOOKS-COMP LIT	$1,485.00	$1,485.00	$1,485.00	$1,485.00	$1,485.00	$0.00	0.00
100.1100.18.323.112.000000.5	PROJECT CONNECT	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.1100.18.610.112.000000.5	SUPPLIES-ENRICHMENT	$475.00	$331.00	$331.00	$331.00	$331.00	($144.00)	(30.32)
100.1100.23.610.112.000000.5	SUPPLIES-READING	$500.00	$317.00	$317.00	$317.00	$317.00	($183.00)	(36.60)
100.1100.23.640.112.000000.5	BOOKS-READING	$990.00	$717.00	$717.00	$717.00	$717.00	($273.00)	(27.58)
Func: Regular Education - 1100		$1,705,886.00	$1,651,641.00	$1,651,641.00	$1,651,641.00	$1,647,941.00	($57,945.00)	(3.40)
100.1200.00.112.112.000000.5	SALARIES SPED TEACHER:	$174,640.00	$179,340.00	$180,340.00	$180,340.00	$180,340.00	$5,700.00	3.26
100.1200.00.114.112.000000.5	SALARIES SPED AIDES	$355,615.00	$339,398.00	$323,501.00	$323,501.00	$323,501.00	($32,114.00)	(9.03)
100.1200.00.610.112.000000.5	SUPPLIES	$2,000.00	$1,695.00	$1,695.00	$1,695.00	$1,695.00	($305.00)	(15.25)
100.1200.00.640.112.000000.5	BOOKS	$1,000.00	$1,025.00	$1,025.00	$1,025.00	$1,025.00	$25.00	2.50
100.1200.00.650.112.000000.5	SOFTWARE	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.1200.00.733.112.000000.5	FURNITURE	$1,650.00	$700.00	$700.00	$700.00	$700.00	($950.00)	(57.58)
100.1200.00.734.112.000000.5	EQUIPMENT	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.1200.26.650.112.000000.5	SOFTWARE	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.1200.26.734.112.000000.5	EQUIPMENT	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
Func: Special Education - 1200		$534,905.00	$522,158.00	$507,261.00	$507,261.00	$507,261.00	($27,644.00)	(5.17)
100.1410.00.112.112.000000.5	SALARIES COCURRICULAR	$56,708.00	$60,708.00	$49,464.00	$49,464.00	$49,464.00	($7,244.00)	(12.77)
100.1410.00.581.112.000000.5	CO-CURRICULAR TRANSPC	$9,000.00	$9,000.00	$9,000.00	$9,000.00	$9,000.00	$0.00	0.00
100.1410.00.591.112.000000.5	OFFICIALS	$10,605.00	$10,605.00	$10,605.00	$10,605.00	$10,605.00	$0.00	0.00
100.1410.00.610.112.000000.5	SUPPLIES-ATHLETIC	$4,100.00	$4,197.00	$4,197.00	$4,197.00	$4,197.00	$97.00	2.37
100.1410.01.112.112.000000.5	DC STIPENDS	$4,800.00	$4,800.00	$4,800.00	$4,800.00	$4,800.00	$0.00	0.00
100.1410.05.610.112.000000.5	SUPPLIES-DRAMA	$350.00	$116.00	$116.00	$116.00	$116.00	($234.00)	(66.86)
Func: Cocurricular Programs - 1410		$85,563.00	$89,426.00	$78,182.00	$78,182.00	$78,182.00	($7,381.00)	(8.62

PELHAM SCHOOL DISTRICT

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Account	Description	FY13-Budget	SAU	SchoolBoard	BudCom	FY14-Adopted	Change	Percent
100.2120.00.112.112.000000.5	SALARY GUIDANCE	$110,720.00	$110,720.00	$110,720.00	$110,720.00	$110,720.00	$0.00	0.00
100.2120.00.610.112.000000.5	SUPPLIES	$1,090.00	$1,090.00	$1,090.00	$1,090.00	$1,090.00	$0.00	0.00
Func: Guidance Services - 2120		$111,810.00	$111,810.00	$111,810.00	$111,810.00	$111,810.00	$0.00	0.00
100.2130.00.112.112.000000.5	SALARY NURSE	$60,160.00	$60,160.00	$60,160.00	$60,160.00	$60,160.00	$0.00	0.00
100.2130.00.610.112.000000.5	SUPPLIES	$4,115.00	$3,449.00	$3,449.00	$3,449.00	$3,449.00	($666.00)	(16.18)
Func: Health Services - 2130		$64,275.00	$63,609.00	$63,609.00	$63,609.00	$63,609.00	($666.00)	(1.04)
100.2142.00.610.112.000000.5	DIAGNOSTIC TESTING	$500.00	$139.00	$139.00	$139.00	$139.00	($361.00)	(72.20)
100.2142.26.610.112.000000.5	DIAGNOSTIC SUPPLIES	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
Func: Psychological Services - 2142		$500.00	$139.00	$139.00	$139.00	$139.00	($361.00)	(72.20)
100.2150.00.112.112.000000.5	SALARY SPEECH	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
Func: Speech Services - 2150		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.2163.00.610.112.000000.5	SUPPLIES OCCUPATIONAL	$600.00	$266.00	$266.00	$266.00	$266.00	($334.00)	(55.67)
100.2163.00.650.112.000000.5	SOFTWARE	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.2163.00.734.112.000000.5	EQUIPMENT	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.2163.00.737.112.000000.5	REPLACEMENT EQUIPMEN	$0.00	$100.00	$100.00	$100.00	$100.00	$100.00	0.00
Func: OT Services - 2163		$600.00	$366.00	$366.00	$366.00	$366.00	($234.00)	(39.00)
100.2190.00.323.112.000000.5	CONSULTANT SUPPORT SE	$4,000.00	$0.00	$0.00	$0.00	$0.00	($4,000.00)	(100.00)
100.2190.00.640.112.000000.5	BOOKS - SUPPORT SERVIC	$3,000.00	$2,000.00	$2,000.00	$2,000.00	$2,000.00	($1,000.00)	(33.33)

PELHAM SCHOOL DISTRICT

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Account	Description	FY13-Budget	SAU	SchoolBoard	BudCom	FY14-Adopted	Change	Percent
100.2190.00.890.112.000000.5	ASSEMBLIES	$400.00	$0.00	$0.00	$0.00	$0.00	($400.00)	(100.00)
Func: Other Support Services - 2190		$7,400.00	$2,000.00	$2,000.00	$2,000.00	$2,000.00	($5,400.00)	(72.97)
100.2210.00.320.112.000000.5	TEACHERS WORKSHOPS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.2210.00.641.112.000000.5	PROFESSIONAL PUBLICATI	$450.00	$450.00	$450.00	$450.00	$450.00	$0.00	0.00
Func: Improvement of Instruction - 2210		$450.00	$450.00	$450.00	$450.00	$450.00	$0.00	0.00
100.2222.00.114.112.000000.5	SALARY LIBRARY AIDES	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.2222.00.430.112.000000.5	REPAIRS AND MAINTENAN(	$445.00	$312.00	$312.00	$312.00	$312.00	($133.00)	(29.89)
100.2222.00.610.112.000000.5	SUPPLIES	$500.00	$349.00	$349.00	$349.00	$349.00	($151.00)	(30.20)
100.2222.00.640.112.000000.5	BOOKS	$999.00	$3,147.00	$3,147.00	$3,147.00	$3,147.00	$2,148.00	215.02
100.2222.00.641.112.000000.5	PERIODICALS	$1,800.00	$2,100.00	$2,100.00	$2,100.00	$2,100.00	$300.00	16.67
100.2222.00.642.112.000000.5	AUDIOVISUAL-FOREIGN	$154.00	$150.00	$150.00	$150.00	$150.00	($4.00)	(2.60)
100.2222.11.642.112.000000.5	AUDIOVISUAL-MATH	$9,156.00	$200.00	$200.00	$200.00	$200.00	($8,956.00)	(97.82)
100.2222.13.642.112.000000.5	AUDIOVISUAL-SCIENCE	$156.00	$1,356.00	$1,356.00	$1,356.00	$1,356.00	$1,200.00	769.23
100.2222.13.680.112.000000.5	SUPPLIES-MAPS-SCI-CHAR	$180.00	$90.00	$90.00	$90.00	$90.00	($90.00)	(50.00)
100.2222.15.642.112.000000.5	AUDIOVISUAL-SOCIAL STUI	$580.00	$1,780.00	$1,780.00	$1,780.00	$1,780.00	$1,200.00	206.90
100.2222.15.680.112.000000.5	SUPPLIES-MAPS-SOCIAL S'	$260.00	$120.00	$120.00	$120.00	$120.00	($140.00)	(53.85)
100.2222.23.642.112.000000.5	AUDIOVISUAL-ENGLISH	$800.00	$800.00	$800.00	$800.00	$800.00	$0.00	0.00
100.2222.23.733.112.000000.5	EQUIPMENT	$900.00	$1,800.00	$1,800.00	$1,800.00	$1,800.00	$900.00	100.00
Func: Library Services - 2222		$15,930.00	$12,204.00	$12,204.00	$12,204.00	$12,204.00	($3,726.00)	(23.39)
100.2410.00.110.112.000000.5	SALARY PRINCIPAL	$91,614.00	$91,614.00	$91,614.00	$85,000.00	$84,000.00	($7,614.00)	(8.31)
100.2410.00.111.112.000000.5	SALARY ASST PRINCIPAL	$66,763.00	$69,500.00	$69,500.00	$69,500.00	$69,500.00	$2,737.00	4.10
100.2410.00.112.112.000000.5	SALARY REGULAR	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00

PELHAM SCHOOL DISTRICT

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Account	Description	FY13-Budget	SAU	SchoolBoard	BudCom	FY14-Adopted	Change	Percent
100.2410.00.115.112.000000.5	SALARIES SECRETARIES	$57,267.00	$58,005.00	$58,005.00	$58,005.00	$58,005.00	$738.00	1.29
100.2410.00.240.112.000000.5	PROFESSIONAL DEVELOPM	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.2410.00.270.112.000000.5	PROFESSIONAL DEVELOPM	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.2410.00.430.112.000000.5	MAINTENANCE CONTRACT	$33,136.00	$15,136.00	$15,136.00	$15,136.00	$15,136.00	($18,000.00)	(54.32)
100.2410.00.534.112.000000.5	SUPPLIES-POSTAGE	$3,000.00	$3,000.00	$3,000.00	$3,000.00	$3,000.00	$0.00	0.00
100.2410.00.581.112.000000.5	PROFESSIONAL MEETING	$3,000.00	$3,000.00	$3,000.00	$3,000.00	$3,000.00	$0.00	0.00
100.2410.00.610.112.000000.5	SUPPLIES	$800.00	$592.00	$592.00	$592.00	$592.00	($208.00)	(26.00)
100.2410.00.650.112.000000.5	BUILDING SOFTWARE	$8,475.00	$0.00	$0.00	$0.00	$0.00	($8,475.00)	(100.00)
100.2410.00.810.112.000000.5	PROFESSIONAL MEMBERS	$1,000.00	$1,000.00	$1,000.00	$1,000.00	$1,000.00	$0.00	0.00
Func: Office of the Principal - 2410		$265,055.00	$241,847.00	$241,847.00	$235,233.00	$234,233.00	($30,822.00)	(11.63)
100.2490.00.112.112.000000.5	SALARIES DEPARTMENT H	$7,500.00	$7,500.00	$7,500.00	$7,500.00	$7,500.00	$0.00	0.00
100.2490.00.610.112.000000.5	SUPPLIES-SCHOOL PUBLIC	$3,340.00	$1,773.00	$1,773.00	$1,773.00	$1,773.00	($1,567.00)	(46.92)
100.2490.00.890.112.000000.5	GRADUATION	$1,500.00	$1,500.00	$1,500.00	$1,500.00	$1,500.00	$0.00	0.00
Func: Other Support Services - 2490		$12,340.00	$10,773.00	$10,773.00	$10,773.00	$10,773.00	($1,567.00)	(12.70)
100.2620.00.118.112.000000.5	SALARIES CUSTODIANS	$129,538.00	$131,036.00	$131,036.00	$131,036.00	$129,642.00	$104.00	0.08
100.2620.00.411.112.000000.5	WATER	$5,662.00	$5,635.00	$5,635.00	$5,635.00	$5,635.00	($27.00)	(0.48)
100.2620.00.421.112.000000.5	RUBBISH	$12,334.00	$13,027.00	$13,027.00	$13,027.00	$13,027.00	$693.00	5.62
100.2620.00.429.112.000000.5	SEPTIC TANK	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.2620.00.430.112.000000.5	REPAIRS	$99,995.00	$71,095.00	$71,095.00	$63,095.00	$38,095.00	($61,900.00)	(61.90)
100.2620.00.432.112.000000.5	MAINTENANCE CONTRACT	$5,000.00	$5,000.00	$5,000.00	$5,000.00	$5,000.00	$0.00	0.00
100.2620.00.450.112.000000.5	REPAIRS-ROOF	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.2620.00.531.112.000000.5	TELEPHONE	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.2620.00.610.112.000000.5	SUPPLIES	$20,707.00	$16,634.00	$16,634.00	$16,634.00	$16,634.00	($4,073.00)	(19.67)

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Account	Description	FY13-Budget	SAU	SchoolBoard	BudCom	FY14-Adopted	Change	Percent
100.2620.00.622.112.000000.5	ELECTRICITY	$44,861.00	$46,219.00	$46,219.00	$46,219.00	$46,219.00	$1,358.00	3.03
100.2620.00.623.112.000000.5	GAS	$5,000.00	$3,247.00	$3,247.00	$3,247.00	$3,247.00	($1,753.00)	(35.06)
100.2620.00.624.112.000000.5	HEAT	$70,000.00	$54,756.00	$54,756.00	$54,756.00	$54,756.00	($15,244.00)	(21.78)
100.2620.00.735.112.000000.5	EQUIPMENT REPLACEMEN	$4,000.00	$2,000.00	$2,000.00	$2,000.00	$2,000.00	($2,000.00)	(50.00)
Func: Building Operation Services - 2620		$397,097.00	$348,649.00	$348,649.00	$340,649.00	$314,255.00	($82,842.00)	(20.86)
100.2630.00.430.112.000000.5	GROUNDS REPAIRS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
Func: Grounds Services - 2630		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.2640.00.432.112.000000.5	MAINTENANCE CONTRACT	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
Func: Equipment Services - 2640		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.2790.00.581.112.000000.5	CO-CURRICULAR TRANSPC	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
Func: Other Student Transportation - 2790		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
Loc: PMS - 112		$3,201,811.00	$3,055,072.00	$3,028,931.00	$3,014,317.00	$2,983,223.00	($218,588.00)	(6.83)
100.1100.00.112.133.000000.5	SALARIES TEACHERS	$2,206,617.00	$2,235,486.00	$2,214,849.00	$2,214,849.00	$2,220,249.00	$13,632.00	0.62
100.1100.00.114.133.000000.5	INSTRUCTIONAL AIDE	$46,589.00	$46,908.00	$46,908.00	$46,908.00	$46,908.00	$319.00	0.68
100.1100.00.120.133.000000.5	SALARIES SUBS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.1100.00.121.133.000000.5	TUTORING	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.1100.00.125.133.000000.5	SUBSTITUTES-DAILY	$11,384.00	$40,092.00	$40,092.00	$40,092.00	$40,092.00	$28,708.00	252.18
100.1100.00.126.133.000000.5	SUBSTITUTES-LONG TERM	$24,390.00	$26,728.00	$26,728.00	$26,728.00	$26,728.00	$2,338.00	9.59
100.1100.00.136.133.000000.5	Retirement Severance Payme	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.1100.00.323.133.000000.5	MENTORING	$1,500.00	$0.00	$0.00	$0.00	$0.00	($1,500.00)	(100.00)

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Account	Description	FY13-Budget	SAU	SchoolBoard	BudCom	FY14-Adopted	Change	Percent
100.1100.00.430.133.000000.5	EQUIPMENT REPAIRS	$1,500.00	$1,500.00	$1,500.00	$1,500.00	$1,500.00	$0.00	0.00
100.1100.00.581.133.000000.5	PROFESSIONAL MEETING	$1,600.00	$745.00	$745.00	$745.00	$745.00	($855.00)	(53.44)
100.1100.00.610.133.000000.5	SUPPLIES	$15,000.00	$15,914.00	$15,914.00	$15,914.00	$15,914.00	$914.00	6.09
100.1100.00.732.133.000000.5	Driver Education Car	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.1100.00.733.133.000000.5	EQUIPMENT	$8,738.00	$15,000.00	$15,000.00	$15,000.00	$15,000.00	$6,262.00	71.66
100.1100.00.739.133.000000.5	DONATION - EQUIPMENT	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.1100.01.739.133.000000.5	DONATIONS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.1100.01.840.133.000000.5	DONATIONS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.1100.02.430.133.000000.5	REPAIRS TO INST EQUIPME	$489.00	$489.00	$489.00	$489.00	$489.00	$0.00	0.00
100.1100.02.610.133.000000.5	SUPPLIES-ART	$8,444.00	$9,374.00	$9,374.00	$9,374.00	$9,374.00	$930.00	11.01
100.1100.02.640.133.000000.5	BOOKS-ART	$946.00	$946.00	$946.00	$946.00	$946.00	$0.00	0.00
100.1100.02.735.133.000000.5	EQUIPMENT ART	$500.00	$500.00	$500.00	$500.00	$500.00	$0.00	0.00
100.1100.02.737.133.000000.5	REPLACE OF INST EQUIP-A	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.1100.02.840.133.000000.5	DONATIONS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.1100.03.430.133.000000.5	REPAIRS TO INST EQUIP-BI	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.1100.03.610.133.000000.5	SUPPLIES-BUSINESS	$1,860.00	$1,305.00	$1,305.00	$1,305.00	$1,305.00	($555.00)	(29.84)
100.1100.03.640.133.000000.5	BOOKS-BUSINESS	$10,697.00	$3,790.00	$3,790.00	$3,790.00	$3,790.00	($6,907.00)	(64.57)
100.1100.03.734.133.000000.5	REPLACEMENT EQUIPMEN	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.1100.03.840.133.000000.5	DONATIONS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.1100.04.840.133.000000.5	DONATIONS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.1100.05.610.133.000000.5	SUPPLIES-ENGLISH	$5,600.00	$5,213.00	$5,213.00	$5,213.00	$5,213.00	($387.00)	(6.91)
100.1100.05.640.133.000000.5	BOOKS-ENGLISH	$9,000.00	$9,360.00	$9,360.00	$9,360.00	$9,360.00	$360.00	4.00
100.1100.05.733.133.000000.5	EQUIPMENT-ENGLISH	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.1100.05.734.133.000000.5	ENGLISH EQUIPMENT	$3,750.00	$0.00	$0.00	$0.00	$0.00	($3,750.00)	(100.00)
100.1100.06.610.133.000000.5	SUPPLIES-FOREIGN LANG	$1,900.00	$1,531.00	$1,531.00	$1,531.00	$1,531.00	($369.00)	(19.42)

PELHAM SCHOOL DISTRICT

Budget Report

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From Date: 2/1/2014 To Date: 2/28/2014 Definition: FY14-Final

Account	Description	FY13-Budget	SAU	SchoolBoard	BudCom	FY14-Adopted	Change	Percent
100.1100.06.640.133.000000.5	BOOKS-FOREIGN LANG	$4,283.00	$7,626.00	$7,626.00	$7,626.00	$7,626.00	$3,343.00	78.05
100.1100.08.610.133.000000.5	SUPPLIES-HEALTH-PHY ED	$1,200.00	$1,304.00	$1,304.00	$1,304.00	$1,304.00	$104.00	8.67
100.1100.08.640.133.000000.5	BOOKS-HEALTH & PHY EDU	$2,070.00	$1,758.00	$1,758.00	$1,758.00	$1,758.00	($312.00)	(15.07)
100.1100.09.430.133.000000.5	REPAIRS TO INST EQUIP-F/	$820.00	$0.00	$0.00	$0.00	$0.00	($820.00)	(100.00)
100.1100.09.610.133.000000.5	SUPPLIES-FACS	$3,400.00	$3,843.00	$3,843.00	$3,843.00	$3,843.00	$443.00	13.03
100.1100.09.640.133.000000.5	BOOKS-FACS	$1,270.00	$4,270.00	$4,270.00	$4,270.00	$4,270.00	$3,000.00	236.22
100.1100.09.733.133.000000.5	EQUIPMENT-FACS	$800.00	$800.00	$800.00	$800.00	$800.00	$0.00	0.00
100.1100.09.737.133.000000.5	REPLACE OF INST EQUIP-F	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.1100.10.430.133.000000.5	REPAIRS TO INST EQUIPME	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.1100.10.610.133.000000.5	SUPPLIES-TECH	$3,012.00	$1,794.00	$1,794.00	$1,794.00	$1,794.00	($1,218.00)	(40.44)
100.1100.10.640.133.000000.5	BOOKS-TECH	$1,237.00	$1,237.00	$1,237.00	$1,237.00	$1,237.00	$0.00	0.00
100.1100.10.735.133.000000.5	REPLACEMENT EQUIPMEN	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.1100.10.737.133.000000.5	REPLACE OF INST EQUIP-T	$1,223.00	$1,223.00	$1,223.00	$1,223.00	$1,223.00	$0.00	0.00
100.1100.11.432.133.000000.5	REPAIRS TO INST EQUIP	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.1100.11.610.133.000000.5	SUPPLIES-MATH	$3,515.00	$673.00	$673.00	$673.00	$673.00	($2,842.00)	(80.85)
100.1100.11.640.133.000000.5	BOOKS-MATH	$7,549.00	$1,137.00	$1,137.00	$1,137.00	$1,137.00	($6,412.00)	(84.94)
100.1100.11.733.133.000000.5	EQUIPMENT MATH	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.1100.11.734.133.000000.5	MATH EQUIPMENT	$1,200.00	$600.00	$600.00	$600.00	$600.00	($600.00)	(50.00)
100.1100.12.430.133.000000.5	REPAIRS TO INST EQUIP-M	$400.00	$400.00	$400.00	$400.00	$400.00	$0.00	0.00
100.1100.12.610.133.000000.5	SUPPLIES-MUSIC	$400.00	$400.00	$400.00	$400.00	$400.00	$0.00	0.00
100.1100.12.640.133.000000.5	BOOKS-MUSIC	$2,252.00	$2,253.00	$2,253.00	$2,253.00	$2,253.00	$1.00	0.04
100.1100.12.735.133.000000.5	REPLACEMENT EQUIPMEN	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.1100.12.737.133.000000.5	REPLACE OF INST EQUIP-M	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.1100.12.739.133.000000.5	DONATION - MUSIC DEPAR	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.1100.13.421.133.000000.5	SCIENCE-WASTE REMOVAI	$2,500.00	$2,500.00	$2,500.00	$2,500.00	$2,500.00	$0.00	0.00

PELHAM SCHOOL DISTRICT

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Account	Description	FY13-Budget	SAU	SchoolBoard	BudCom	FY14-Adopted	Change	Percent
100.1100.13.430.133.000000.5	REPAIRS TO INST EQUIP-S	$408.00	$408.00	$408.00	$408.00	$408.00	$0.00	0.00
100.1100.13.610.133.000000.5	SUPPLIES-SCIENCE	$12,516.00	$12,330.00	$12,330.00	$12,330.00	$12,330.00	($186.00)	(1.49)
100.1100.13.640.133.000000.5	BOOKS-SCIENCE	$7,785.00	$20,046.00	$20,046.00	$20,046.00	$20,046.00	$12,261.00	157.50
100.1100.13.733.133.000000.5	EQUIPMENT-SCIENCE	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.1100.13.734.133.000000.5	SCIENCE EQUIPMENT	$708.00	$2,708.00	$2,708.00	$2,708.00	$2,708.00	$2,000.00	282.49
100.1100.13.739.133.000000.5	DONATION - SCIENCE EQU	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.1100.15.610.133.000000.5	SUPPLIES-SOCIAL STUDIES	$1,000.00	$1,768.00	$1,768.00	$1,768.00	$1,768.00	$768.00	76.80
100.1100.15.640.133.000000.5	BOOKS-SOCIAL STUDIES	$9,397.00	$13,997.00	$13,997.00	$13,997.00	$13,997.00	$4,600.00	48.95
100.1100.15.733.133.000000.5	EQUIPMENT-SOCIAL STUDI	$816.00	$1,300.00	$1,300.00	$1,300.00	$1,300.00	$484.00	59.31
100.1100.15.735.133.000000.5	REPLACEMENT EQUIPMEN	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.1100.21.122.133.000000.5	SALARY DRIVER EDUCATIC	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.1100.21.610.133.000000.5	SUPPLIES-DRIVER EDUCAT	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.1100.21.640.133.000000.5	BOOKS DRIVER EDUCATIOI	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.1100.23.610.133.000000.5	SUPPLIES-ENGLISH-READII	$5,100.00	$4,081.00	$4,081.00	$4,081.00	$4,081.00	($1,019.00)	(19.98)
100.1100.23.640.133.000000.5	BOOKS-ENGLISH	$3,745.00	$3,720.00	$3,720.00	$3,720.00	$3,720.00	($25.00)	(0.67)
Func: Regular Education - 1100		$2,439,110.00	$2,507,057.00	$2,486,420.00	$2,486,420.00	$2,491,820.00	$52,710.00	2.16
100.1200.00.112.133.000000.5	SALARIES SPED TEACHERS	$203,040.00	$203,040.00	$203,040.00	$203,040.00	$203,040.00	$0.00	0.00
100.1200.00.114.133.000000.5	SALARIES SPED AIDES	$365,797.00	$368,830.00	$371,713.00	$371,713.00	$368,323.00	$2,526.00	0.69
100.1200.00.610.133.000000.5	SUPPLIES	$1,775.00	$1,179.00	$1,179.00	$1,179.00	$1,179.00	($596.00)	(33.58)
100.1200.00.640.133.000000.5	BOOKS	$1,500.00	$709.00	$709.00	$709.00	$709.00	($791.00)	(52.73)
100.1200.00.650.133.000000.5	SOFTWARE	$550.00	$212.00	$212.00	$212.00	$212.00	($338.00)	(61.45)
100.1200.00.730.133.000000.5	EQUIPMENT	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.1200.00.734.133.000000.5	EQUIPMENT	$300.00	$500.00	$500.00	$500.00	$500.00	$200.00	66.67
Func: Special Education - 1200		$572,962.00	$574,470.00	$577,353.00	$577,353.00	$573,963.00	$1,001.00	0.17

PELHAM SCHOOL DISTRICT

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Account	Description	FY13-Budget	SAU	SchoolBoard	BudCom	FY14-Adopted	Change	Percent
100.1300.00.561.133.000000.5	TUITION	$52,000.00	$52,000.00	$52,000.00	$52,000.00	$52,000.00	$0.00	0.00
Func: Vocational Programs - 1300		$52,000.00	$52,000.00	$52,000.00	$52,000.00	$52,000.00	$0.00	0.00
100.1410.00.108.133.000000.5	Athletic Director	$0.00	$56,460.00	$56,460.00	$56,460.00	$60,585.00	$60,585.00	0.00
100.1410.00.112.133.000000.5	SALARY CO-CURRICULAR	$160,936.00	$160,936.00	$163,501.00	$163,501.00	$163,501.00	$2,565.00	1.59
100.1410.00.323.133.000000.5	ATHLETIC TRAINING SERVI	$26,500.00	$26,500.00	$26,500.00	$26,500.00	$26,500.00	$0.00	0.00
100.1410.00.330.133.000000.5	OFFICIALS	$45,000.00	$45,000.00	$45,000.00	$45,000.00	$45,000.00	$0.00	0.00
100.1410.00.581.133.000000.5	PROF MEETINGS-ATHLETIC	$4,500.00	$4,500.00	$4,500.00	$4,500.00	$4,500.00	$0.00	0.00
100.1410.00.610.133.000000.5	SUPPLIES-ATHLETIC	$55,000.00	$49,410.00	$49,410.00	$49,410.00	$49,410.00	($5,590.00)	(10.16)
100.1410.00.739.133.000000.5	DONATION - VARISTY BASE	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.1410.00.810.133.000000.5	CO-CURRICULAR DUES AN	$1,000.00	$1,000.00	$1,000.00	$1,000.00	$1,000.00	$0.00	0.00
100.1410.00.840.133.000000.5	DONATIONS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.1410.01.610.133.000000.5	DONATIONS - JV HOCKEY	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.1410.02.840.133.000000.5	DONATIONS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.1410.05.610.133.000000.5	SUPPLIES-DRAMA	$3,130.00	$2,946.00	$2,946.00	$2,946.00	$2,946.00	($184.00)	(5.88)
Func: Cocurricular Programs - 1410		$296,066.00	$346,752.00	$349,317.00	$349,317.00	$353,442.00	$57,376.00	19.38
100.1490.00.108.133.000000.5	School to Career Director	$0.00	$50,500.00	$50,500.00	$50,500.00	$50,500.00	$50,500.00	0.00
100.1490.00.112.133.000000.5	SCHOOL TO CAREER	$52,400.00	$0.00	$0.00	$0.00	$0.00	($52,400.00)	(100.00)
100.1490.00.240.133.000000.5	PROFESSIONAL DEVELOPM	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.1490.00.270.133.000000.5	STAFF DEVELOPMENT	$1,690.00	$1,690.00	$1,690.00	$1,690.00	$1,690.00	$0.00	0.00
100.1490.00.581.133.000000.5	MILEAGE AND TRAVEL	$750.00	$750.00	$750.00	$750.00	$750.00	$0.00	0.00
100.1490.00.591.133.000000.5	INSURANCE	$105.00	$105.00	$105.00	$105.00	$105.00	$0.00	0.00
100.1490.00.610.133.000000.5	SUPPLIES	$400.00	$0.00	$0.00	$0.00	$0.00	($400.00)	(100.00)
100.1490.00.810.133.000000.5	DUES AND FEES	$1,100.00	$1,100.00	$1,100.00	$1,100.00	$1,100.00	$0.00	0.00
Func: School-to-Career - 1490		$56,445.00	$54,145.00	$54,145.00	$54,145.00	$54,145.00	($2,300.00)	(4.07

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Account	Description	FY13-Budget	SAU	SchoolBoard	BudCom	FY14-Adopted	Change	Percent
100.2120.00.112.133.000000.5	SALARY GUIDANCE	$176,594.00	$177,553.00	$177,553.00	$177,553.00	$177,553.00	$959.00	0.54
100.2120.00.115.133.000000.5	SALARY SECRETARIES	$60,377.00	$61,314.00	$61,314.00	$61,314.00	$61,314.00	$937.00	1.55
100.2120.00.330.133.000000.5	TRAINING	$2,500.00	$2,500.00	$2,500.00	$2,500.00	$2,500.00	$0.00	0.00
100.2120.00.610.133.000000.5	SUPPLIES	$13,800.00	$11,338.00	$11,338.00	$11,338.00	$11,338.00	($2,462.00)	(17.84)
100.2120.00.640.133.000000.5	BOOKS	$2,500.00	$1,472.00	$1,472.00	$1,472.00	$1,472.00	($1,028.00)	(41.12)
100.2120.00.730.133.000000.5	EQUIPMENT	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.2120.00.733.133.000000.5	EQUIPMENT	$1,561.00	$1,561.00	$1,561.00	$1,561.00	$1,561.00	$0.00	0.00
Func: Guidance Services - 2120		$257,332.00	$255,738.00	$255,738.00	$255,738.00	$255,738.00	($1,594.00)	(0.62)
100.2130.00.112.133.000000.5	SALARY NURSE	$57,660.00	$57,660.00	$57,660.00	$57,660.00	$57,660.00	$0.00	0.00
100.2130.00.610.133.000000.5	SUPPLIES	$1,400.00	$1,677.00	$1,677.00	$1,677.00	$1,677.00	$277.00	19.79
100.2130.00.739.133.000000.5	DONATION EQUIPMENT - W	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.2130.00.840.133.000000.5	DONATIONS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.2130.10.737.133.000000.5	HEALTH EQUIPMENT	$496.00	$396.00	$396.00	$396.00	$396.00	($100.00)	(20.16)
Func: Health Services - 2130		$59,556.00	$59,733.00	$59,733.00	$59,733.00	$59,733.00	$177.00	0.30
100.2142.00.112.133.000000.5	PSYCHOLOGIST SALARIES	$62,360.00	$38,860.00	$38,860.00	$38,860.00	$38,860.00	($23,500.00)	(37.68)
100.2142.00.610.133.000000.5	DIAGNOSTIC TESTING	$200.00	$103.00	$103.00	$103.00	$103.00	($97.00)	(48.50)
Func: Psychological Services - 2142		$62,560.00	$38,963.00	$38,963.00	$38,963.00	$38,963.00	($23,597.00)	(37.72)
100.2163.00.610.133.000000.5	SUPPLIES OCCPATIONAL T	$750.00	$333.00	$333.00	$333.00	$333.00	($417.00)	(55.60)
100.2163.00.650.133.000000.5	SOFTWARE	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.2163.00.734.133.000000.5	EQUIPMENT	$3,100.00	$4,100.00	$4,100.00	$4,100.00	$4,100.00	$1,000.00	32.26

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Account	Description	FY13-Budget	SAU	SchoolBoard	BudCom	FY14-Adopted	Change	Percent
100.2163.00.737.133.000000.5	REPLACEMENT EQUIPMEN	$250.00	$500.00	$500.00	$500.00	$500.00	$250.00	100.00
Func: OT Services - 2163		$4,100.00	$4,933.00	$4,933.00	$4,933.00	$4,933.00	$833.00	20.32
100.2190.00.840.133.000000.5	DONATIONS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.2190.00.890.133.000000.5	ASSEMBLIES	$600.00	$1,000.00	$1,000.00	$1,000.00	$1,000.00	$400.00	66.67
100.2190.01.890.133.000000.5	DONATION - STUDENT ASS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
Func: Other Support Services - 2190		$600.00	$1,000.00	$1,000.00	$1,000.00	$1,000.00	$400.00	66.67
100.2210.00.320.133.000000.5	TEACHERS WORKSHOPS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.2210.00.321.133.000000.5	PROFESSIONAL TRAINING	$14,000.00	$14,000.00	$14,000.00	$14,000.00	$14,000.00	$0.00	0.00
100.2210.00.641.133.000000.5	PROFESSIONAL PUBLICATI	$7,261.00	$7,261.00	$7,261.00	$2,500.00	$2,500.00	($4,761.00)	(65.57)
100.2210.00.650.133.000000.5	PROFESSIONAL TRAINING	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
Func: Improvement of Instruction - 2210		$21,261.00	$21,261.00	$21,261.00	$16,500.00	$16,500.00	($4,761.00)	(22.39)
100.2222.00.114.133.000000.5	SALARY LIBRARY AIDE	$19,095.00	$19,395.00	$19,395.00	$19,395.00	$19,395.00	$300.00	1.57
100.2222.00.430.133.000000.5	REPAIRS AND MAINTENANC	$400.00	$400.00	$400.00	$400.00	$400.00	$0.00	0.00
100.2222.00.610.133.000000.5	SUPPLIES	$1,500.00	$1,500.00	$1,500.00	$1,500.00	$1,500.00	$0.00	0.00
100.2222.00.640.133.000000.5	BOOKS	$19,500.00	$12,999.00	$12,999.00	$12,999.00	$12,999.00	($6,501.00)	(33.34)
100.2222.00.641.133.000000.5	LIBRARY PERIODICALS	$11,000.00	$13,175.00	$13,175.00	$13,175.00	$13,175.00	$2,175.00	19.77
100.2222.00.642.133.000000.5	AUDIOVISUAL	$2,000.00	$2,500.00	$2,500.00	$2,500.00	$2,500.00	$500.00	25.00
100.2222.00.680.133.000000.5	MAPS,CHARTS,GLOBES	$500.00	$500.00	$500.00	$500.00	$500.00	$0.00	0.00
100.2222.00.730.133.000000.5	EQUIPMENT	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.2222.00.733.133.000000.5	EQUIPMENT	$1,000.00	$1,500.00	$1,500.00	$1,500.00	$1,500.00	$500.00	50.00
Func: Library Services - 2222		$54,995.00	$51,969.00	$51,969.00	$51,969.00	$51,969.00	($3,026.00)	(5.50)

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Account	Description	FY13-Budget	SAU	SchoolBoard	BudCom	FY14-Adopted	Change	Percent
100.2410.00.110.133.000000.5	SALARY PRINCIPAL	$89,109.00	$90,500.00	$90,500.00	$90,500.00	$90,500.00	$1,391.00	1.56
100.2410.00.111.133.000000.5	SALARY ASST PRINCIPAL	$68,000.00	$69,000.00	$69,000.00	$69,000.00	$69,000.00	$1,000.00	1.47
100.2410.00.112.133.000000.5	SALARY REGULAR	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.2410.00.115.133.000000.5	SALARIES SECRETARIES	$56,589.00	$57,316.00	$57,316.00	$57,316.00	$57,316.00	$727.00	1.28
100.2410.00.430.133.000000.5	REPAIRS	$32,746.00	$62,120.00	$62,120.00	$62,120.00	$62,120.00	$29,374.00	89.70
100.2410.00.534.133.000000.5	SUPPLIES-POSTAGE	$6,956.00	$6,956.00	$6,956.00	$6,956.00	$6,956.00	$0.00	0.00
100.2410.00.581.133.000000.5	MILEAGE AND TRAVEL	$3,500.00	$3,500.00	$3,500.00	$3,500.00	$3,500.00	$0.00	0.00
100.2410.00.610.133.000000.5	SUPPLIES	$5,000.00	$5,939.00	$5,939.00	$5,939.00	$5,939.00	$939.00	18.78
100.2410.00.650.133.000000.5	SOFTWARE	$4,025.00	$0.00	$0.00	$0.00	$0.00	($4,025.00)	(100.00)
100.2410.00.810.133.000000.5	PROFESSIONAL MEMBERS	$4,000.00	$4,000.00	$4,000.00	$4,000.00	$4,000.00	$0.00	0.00
100.2410.00.890.133.000000.5	NEASC ACCREDITATION	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
Func: Office of the Principal - 2410		$269,925.00	$299,331.00	$299,331.00	$299,331.00	$299,331.00	$29,406.00	10.89
100.2490.00.112.133.000000.5	SALARIES DEPARTMENT H	$10,500.00	$10,500.00	$10,500.00	$10,500.00	$10,500.00	$0.00	0.00
100.2490.00.610.133.000000.5	SUPPLIES-AWARDS	$4,120.00	$4,120.00	$4,120.00	$4,120.00	$4,120.00	$0.00	0.00
100.2490.00.890.133.000000.5	GRADUATION	$8,000.00	$8,000.00	$8,000.00	$8,000.00	$8,000.00	$0.00	0.00
Func: Other Support Services - 2490		$22,620.00	$22,620.00	$22,620.00	$22,620.00	$22,620.00	$0.00	0.00
100.2620.00.118.133.000000.5	SALARIES CUSTODIANS	$128,703.00	$129,975.00	$129,975.00	$129,975.00	$129,975.00	$1,272.00	0.99
100.2620.00.411.133.000000.5	WATER	$1,100.00	$20,000.00	$20,000.00	$20,000.00	$20,000.00	$18,900.00	1,718.18
100.2620.00.421.133.000000.5	RUBBISH	$13,262.00	$13,266.00	$13,266.00	$13,266.00	$13,266.00	$4.00	0.03
100.2620.00.429.133.000000.5	SEPTIC TANK	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.2620.00.430.133.000000.5	REPAIRS	$156,595.00	$192,795.00	$192,795.00	$178,795.00	$118,795.00	($37,800.00)	(24.14)
100.2620.00.432.133.000000.5	MAINTENANCE CONTRACT	$5,000.00	$5,000.00	$5,000.00	$5,000.00	$5,000.00	$0.00	0.00
100.2620.00.450.133.000000.5	CONSTRUCTION SERVICES	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00

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100.2620.00.531.133.000000.5	TELEPHONE	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.2620.00.610.133.000000.5	SUPPLIES	$25,063.00	$23,085.00	$23,085.00	$23,085.00	$23,085.00	($1,978.00)	(7.89)
100.2620.00.622.133.000000.5	ELECTRICITY	$105,918.00	$107,321.00	$107,321.00	$107,321.00	$107,321.00	$1,403.00	1.32
100.2620.00.623.133.000000.5	GAS	$3,024.00	$3,397.00	$3,397.00	$3,397.00	$3,397.00	$373.00	12.33
100.2620.00.624.133.000000.5	HEAT	$152,594.00	$81,411.00	$81,411.00	$81,411.00	$81,411.00	($71,183.00)	(46.65)
100.2620.00.735.133.000000.5	EQUIPMENT REPLACMENT	$3,600.00	$1,400.00	$1,400.00	$1,400.00	$1,400.00	($2,200.00)	(61.11)
Func: Building Operation Services - 2620		$594,859.00	$577,650.00	$577,650.00	$563,650.00	$503,650.00	($91,209.00)	(15.33)
100.2630.00.430.133.000000.5	GROUNDS REPAIRS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
Func: Grounds Services - 2630		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.2640.00.430.133.000000.5	REPAIRS & MAINTENANCE	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.2640.00.432.133.000000.5	MAINTENANCE CONTRACT	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
Func: Equipment Services - 2640		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.2790.00.581.133.000000.5	CO-CURRICULAR TRANSPC	$42,000.00	$45,000.00	$45,000.00	$45,000.00	$45,000.00	$3,000.00	7.14
Func: Other Student Transportation - 2790		$42,000.00	$45,000.00	$45,000.00	$45,000.00	$45,000.00	$3,000.00	7.14
Loc: PHS - 133		$4,806,391.00	$4,912,622.00	$4,897,433.00	$4,878,672.00	$4,824,807.00	$18,416.00	0.38
100.2225.00.430.190.000000.5	Repairs & Maintenance	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.2225.00.650.190.000000.5	Software	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.2225.00.734.190.000000.5	Technology Equipment	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
Func: Technology - 2225		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00

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100.2321.00.109.190.000000.5	Superintendent	$0.00	$135,000.00	$135,000.00	$135,000.00	$125,000.00	$125,000.00	0.00
100.2321.00.115.190.000000.5	Superintendent Secretary	$0.00	$32,000.00	$32,000.00	$32,000.00	$37,343.00	$37,343.00	0.00
100.2321.00.534.190.000000.5	Postage	$0.00	$3,000.00	$3,000.00	$3,000.00	$3,000.00	$3,000.00	0.00
100.2321.00.540.190.000000.5	Advertising	$0.00	$1,500.00	$1,500.00	$1,500.00	$1,500.00	$1,500.00	0.00
100.2321.00.550.190.000000.5	Printing	$0.00	$2,000.00	$2,000.00	$2,000.00	$2,000.00	$2,000.00	0.00
100.2321.00.580.190.000000.5	Travel	$0.00	$4,000.00	$4,000.00	$4,000.00	$4,000.00	$4,000.00	0.00
100.2321.00.590.190.000000.5	Conferences-Publications	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.2321.00.610.190.000000.5	Supplies	$0.00	$18,000.00	$18,000.00	$18,000.00	$18,000.00	$18,000.00	0.00
100.2321.00.810.190.000000.5	Dues & Fees	$0.00	$8,000.00	$8,000.00	$8,000.00	$8,000.00	$8,000.00	0.00
100.2321.00.890.190.000000.5	Recognition and Misc.	$0.00	$3,000.00	$3,000.00	$3,000.00	$3,000.00	$3,000.00	0.00
100.2321.01.115.190.000000.5	Receptionist	$0.00	$20,000.00	$20,000.00	$20,000.00	$18,200.00	$18,200.00	0.00
Func: Superintendent Services - 2321		$0.00	$226,500.00	$226,500.00	$226,500.00	$220,043.00	$220,043.00	0.00
100.2331.00.109.190.000000.5	Curriculum Coordinator	$0.00	$75,000.00	$75,000.00	$75,000.00	$77,482.00	$77,482.00	0.00
100.2331.00.580.190.000000.5	Travel	$0.00	$3,000.00	$3,000.00	$3,000.00	$3,000.00	$3,000.00	0.00
100.2331.00.610.190.000000.5	Supplies	$0.00	$2,000.00	$2,000.00	$2,000.00	$2,000.00	$2,000.00	0.00
Func: Curriculum Services - 2331		$0.00	$80,000.00	$80,000.00	$80,000.00	$82,482.00	$82,482.00	0.00
100.2332.00.109.190.000000.5	Special Services Director	$0.00	$75,000.00	$75,000.00	$75,000.00	$75,000.00	$75,000.00	0.00
100.2332.00.580.190.000000.5	Travel	$0.00	$3,000.00	$3,000.00	$3,000.00	$3,000.00	$3,000.00	0.00
100.2332.00.610.190.000000.5	Supplies	$0.00	$2,000.00	$2,000.00	$2,000.00	$2,000.00	$2,000.00	0.00
Func: Administrative Services - 2332		$0.00	$80,000.00	$80,000.00	$80,000.00	$80,000.00	$80,000.00	0.00
100.2511.00.109.190.000000.5	Business Administrator	$0.00	$105,000.00	$105,000.00	$105,000.00	$95,000.00	$95,000.00	0.00
100.2511.00.115.190.000000.5	Business Office Secretary	$0.00	$32,000.00	$32,000.00	$32,000.00	$35,393.00	$35,393.00	0.00

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100.2511.00.580.190.000000.5	Travel	$0.00	$4,000.00	$4,000.00	$4,000.00	$4,000.00	$4,000.00	0.00
100.2511.00.610.190.000000.5	Supplies	$0.00	$8,000.00	$8,000.00	$8,000.00	$8,000.00	$8,000.00	0.00
100.2511.00.650.190.000000.5	Software	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
Func: Businss Administration - 2511		$0.00	$149,000.00	$149,000.00	$149,000.00	$142,393.00	$142,393.00	0.00
100.2515.00.113.190.000000.5	Lead Accountant	$0.00	$50,000.00	$50,000.00	$50,000.00	$50,000.00	$50,000.00	0.00
100.2515.01.113.190.000000.5	Accounting Clerk	$0.00	$39,000.00	$39,000.00	$39,000.00	$40,658.00	$40,658.00	0.00
Func: Accounting Services - 2515		$0.00	$89,000.00	$89,000.00	$89,000.00	$90,658.00	$90,658.00	0.00
100.2519.00.109.190.000000.5	HR Coordinator	$0.00	$50,000.00	$50,000.00	$50,000.00	$66,000.00	$66,000.00	0.00
100.2519.00.580.190.000000.5	Travel	$0.00	$1,000.00	$1,000.00	$1,000.00	$1,000.00	$1,000.00	0.00
Func: Human Resources - 2519		$0.00	$51,000.00	$51,000.00	$51,000.00	$67,000.00	$67,000.00	0.00
100.2620.00.430.190.000000.5	Repairs & Maintenance	$0.00	$5,000.00	$5,000.00	$5,000.00	$5,000.00	$5,000.00	0.00
100.2620.00.441.190.000000.5	Rent- Land & Buildings	$0.00	$180,000.00	$217,400.00	$217,400.00	$217,400.00	$217,400.00	0.00
100.2620.00.520.190.000000.5	Liability Insurance	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.2620.00.531.190.000000.5	Telephone	$0.00	$5,000.00	$5,000.00	$5,000.00	$5,000.00	$5,000.00	0.00
100.2620.00.610.190.000000.5	Supplies	$0.00	$6,000.00	$6,000.00	$6,000.00	$6,000.00	$6,000.00	0.00
100.2620.00.622.190.000000.5	Electricity	$0.00	$6,000.00	$6,000.00	$6,000.00	$0.00	$0.00	0.00
100.2620.00.624.190.000000.5	Oil	$0.00	$7,000.00	$7,000.00	$7,000.00	$0.00	$0.00	0.00
Func: Building Operation Services - 2620		$0.00	$209,000.00	$246,400.00	$246,400.00	$233,400.00	$233,400.00	0.00
100.2900.00.211.190.000000.5	Health Insurance	$0.00	$189,787.00	$203,528.00	$203,528.00	$173,013.00	$173,013.00	0.00
100.2900.00.212.190.000000.5	Dental Insurance	$0.00	$13,909.00	$14,076.00	$14,076.00	$12,502.00	$12,502.00	0.00
100.2900.00.213.190.000000.5	Life Insurance	$0.00	$3,065.00	$3,065.00	$3,065.00	$3,103.00	$3,103.00	0.00

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100.2900.00.220.190.000000.5	FICA	$0.00	$46,895.00	$46,895.00	$46,895.00	$47,473.00	$47,473.00	0.00
100.2900.00.231.190.000000.5	Retirement- Employees	$0.00	$63,867.00	$63,867.00	$63,867.00	$60,336.00	$60,336.00	0.00
100.2900.00.240.190.000000.5	Tuition Reimbursement	$0.00	$11,500.00	$11,500.00	$11,500.00	$10,000.00	$10,000.00	0.00
100.2900.00.250.190.000000.5	Unemployment Comp Insuran	$0.00	$720.00	$720.00	$720.00	$720.00	$720.00	0.00
100.2900.00.260.190.000000.5	Workers Comp Insurance	$0.00	$2,943.00	$2,943.00	$2,943.00	$2,979.00	$2,979.00	0.00
100.2900.00.291.190.000000.5	Admin TSA Contributions	$0.00	$12,000.00	$12,000.00	$12,000.00	$15,750.00	$15,750.00	0.00
Func: Benefits - 2900		$0.00	$344,686.00	$358,594.00	$358,594.00	$325,876.00	$325,876.00	0.00
100.9999.00.840.190.000000.5	Budget Committee Reduction	$0.00	$0.00	$0.00	($100,000.00)	$0.00	$0.00	0.00
Func: IDEA-TEMPORARY - 9999		$0.00	$0.00	$0.00	($100,000.00)	$0.00	$0.00	0.00
Loc: SAU #28 - 190		$0.00	$1,229,186.00	$1,280,494.00	$1,180,494.00	$1,241,852.00	$1,241,852.00	0.00
100.1100.00.111.199.000000.5	TECHNOLOGY COORDINAT	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.1100.00.112.199.000000.5	SALARIES COMMUNITY SCI	$51,160.00	$51,160.00	$51,160.00	$51,160.00	$51,160.00	$0.00	0.00
100.1100.00.114.199.000000.5	TITLE I	$18,911.00	$19,688.00	$19,688.00	$19,688.00	$19,688.00	$777.00	4.11
100.1100.00.120.199.000000.5	TECHNOLOGY COORDINAT	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.1100.00.561.199.000000.5	TUITION	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.1100.00.610.199.000000.5	SUPPLIES COMMUNITY SCI	$500.00	$0.00	$0.00	$0.00	$0.00	($500.00)	(100.00)
100.1100.00.734.199.000000.5	COMPUTERS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.1100.01.112.199.000000.5	SALARIES KINDERGARTEN	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.1100.01.114.199.000000.5	SALARIES INSTRUCTIONAL	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.1100.01.610.199.000000.5	KINDERGARTEN SUPPLIES	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.1100.01.840.199.000000.5	DONATIONS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
Func: Regular Education - 1100		$70,571.00	$70,848.00	$70,848.00	$70,848.00	$70,848.00	$277.00	0.39

PELHAM SCHOOL DISTRICT

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Account	Description	FY13-Budget	SAU	SchoolBoard	BudCom	FY14-Adopted	Change	Percent
100.1200.00.112.199.000000.5	SALARIES SPED TEACHER:	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.1200.00.114.199.000000.5	SALARIES SPED AIDES	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.1200.00.115.199.000000.5	DISTRICT TRAINING STIPEI	$2,000.00	$2,875.00	$2,875.00	$2,875.00	$2,875.00	$875.00	43.75
100.1200.00.130.199.000000.5	ADDITIONAL CONTRACTED	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.1200.00.240.199.000000.5	SPECIAL EDUCATION TRAII	$5,000.00	$3,000.00	$3,000.00	$3,000.00	$3,000.00	($2,000.00)	(40.00)
100.1200.00.322.199.000000.5	CONTRACTED CONSULTAT	$20,000.00	$20,000.00	$20,000.00	$20,000.00	$20,000.00	$0.00	0.00
100.1200.00.323.199.000000.5	CONTRACED DIRECT SERV	$52,000.00	$50,000.00	$50,000.00	$50,000.00	$50,000.00	($2,000.00)	(3.85)
100.1200.00.430.199.000000.5	MAINTENANCE AND REPAII	$500.00	$300.00	$300.00	$300.00	$300.00	($200.00)	(40.00)
100.1200.00.534.199.000000.5	POSTAGE	$100.00	$75.00	$75.00	$75.00	$75.00	($25.00)	(25.00)
100.1200.00.561.199.000000.5	SPECIAL EDUCATION TUITI	$4,000.00	$8,890.00	$8,890.00	$8,890.00	$8,890.00	$4,890.00	122.25
100.1200.00.564.199.000000.5	TUITION PRIVATE SCHOOL	$800,000.00	$490,000.00	$490,000.00	$490,000.00	$490,000.00	($310,000.00)	(38.75)
100.1200.00.569.199.000000.5	TUITION	$150,001.00	$76,045.00	$76,045.00	$76,045.00	$76,045.00	($73,956.00)	(49.30)
100.1200.00.581.199.000000.5	MILEAGE	$2,000.00	$500.00	$500.00	$500.00	$500.00	($1,500.00)	(75.00)
100.1200.00.591.199.000000.5	STUDENT SERVICES	$20,000.00	$30,000.00	$30,000.00	$30,000.00	$30,000.00	$10,000.00	50.00
100.1200.00.610.199.000000.5	SUPPLIES	$1,500.00	$1,000.00	$1,000.00	$1,000.00	$1,000.00	($500.00)	(33.33)
100.1200.00.641.199.000000.5	BOOKS	$1,200.00	$100.00	$100.00	$100.00	$100.00	($1,100.00)	(91.67)
100.1200.00.643.199.000000.5	INFORMATION ACCESS SEI	$1,500.00	$1,169.00	$1,169.00	$1,169.00	$1,169.00	($331.00)	(22.07)
100.1200.00.650.199.000000.5	SOFTWARE	$1.00	$0.00	$0.00	$0.00	$0.00	($1.00)	(100.00)
100.1200.00.730.199.000000.5	EQUIPMENT DISTRICT WID	$3,000.00	$2,500.00	$2,500.00	$2,500.00	$2,500.00	($500.00)	(16.67)
100.1200.00.734.199.000000.5	TECHNOLOGY EQUIPMENT	$4,000.00	$1,662.00	$1,662.00	$1,662.00	$1,662.00	($2,338.00)	(58.45)
100.1200.00.810.199.000000.5	SPECIAL SERVICES	$16,000.00	$16,000.00	$16,000.00	$16,000.00	$16,000.00	$0.00	0.00
100.1200.00.840.199.000000.5	SPED Contingency	$39,973.00	$160,000.00	$160,000.00	$160,000.00	$160,000.00	$120,027.00	300.27
100.1200.00.890.199.000000.5	ESOL PROGRAM	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.1200.01.114.199.000000.5	COMMUNITY BASED IA'S	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
Func: Special Education - 1200		$1,122,775.00	$864,116.00	$864,116.00	$864,116.00	$864,116.00	($258,659.00)	(23.04)

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Account	Description	FY13-Budget	SAU	SchoolBoard	BudCom	FY14-Adopted	Change	Percent
100.1260.00.110.199.000000.5	ESOL TUTORS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.1260.00.112.199.000000.5	ESOL Teacher	$0.00	$50,232.00	$50,232.00	$50,232.00	$0.00	$0.00	0.00
100.1260.00.114.199.000000.5	SALARY ESOL ASSISTANT	$71,520.00	$36,347.00	$36,347.00	$36,347.00	$72,889.00	$1,369.00	1.91
100.1260.00.240.199.000000.5	STAFF DEVELOPMENT ESC	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.1260.00.322.199.000000.5	CONTRACTED SERVICES E	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.1260.00.323.199.000000.5	CONTRACTED SERVICE ES	$51,382.00	$0.00	$0.00	$0.00	$0.00	($51,382.00)	(100.00)
100.1260.00.329.199.000000.5	OTHER PROFESSIONAL SE	$1.00	$0.00	$0.00	$0.00	$0.00	($1.00)	(100.00)
100.1260.00.581.199.000000.5	MILEAGE ESOL	$200.00	$200.00	$200.00	$200.00	$200.00	$0.00	0.00
100.1260.00.610.199.000000.5	SUPPLIES ESOL	$500.00	$410.00	$410.00	$410.00	$410.00	($90.00)	(18.00)
100.1260.00.640.199.000000.5	BOOKS ESOL	$500.00	$100.00	$100.00	$100.00	$100.00	($400.00)	(80.00)
100.1260.00.650.199.000000.5	SOFTWARE	$1.00	$0.00	$0.00	$0.00	$0.00	($1.00)	(100.00)
100.1260.00.730.199.000000.5	EQUIPMENT	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.1260.00.733.199.000000.5	FURNITURE	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.1260.00.734.199.000000.5	TECHNOLOGY EQUIPMENT	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
Func: ESOL - 1260		$124,104.00	$87,289.00	$87,289.00	$87,289.00	$73,599.00	($50,505.00)	(40.70)
100.1280.00.112.199.000000.5	EXTENDED SCHOOL YEAR	$78,000.00	$63,072.00	$63,072.00	$63,072.00	$63,072.00	($14,928.00)	(19.14)
100.1280.00.610.199.000000.5	SUPPLIES ESY	$500.00	$578.00	$578.00	$578.00	$578.00	$78.00	15.60
Func: Extended School Year - 1280		$78,500.00	$63,650.00	$63,650.00	$63,650.00	$63,650.00	($14,850.00)	(18.92)
100.1410.00.112.199.000000.5	DISTRICT ATHLETIC DIREC	$10,125.00	$0.00	$0.00	$0.00	$0.00	($10,125.00)	(100.00)
100.1410.01.112.199.000000.5	CPR STIPENDS	$500.00	$500.00	$500.00	$500.00	$500.00	$0.00	0.00
Func: Cocurricular Programs - 1410		$10,625.00	$500.00	$500.00	$500.00	$500.00	($10,125.00)	(95.29)
100.2141.00.112.199.000000.5	SCHOOL PSYCHOLOGIST	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00

PELHAM SCHOOL DISTRICT

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Account	Description	FY13-Budget	SAU	SchoolBoard	BudCom	FY14-Adopted	Change	Percent
100.2141.00.610.199.000000.5	SUPPLIES	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.2141.00.640.199.000000.5	BOOKS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.2141.00.650.199.000000.5	SOFTWARE	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.2141.00.730.199.000000.5	EQUIPMENT	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
Func: Psychological Services - 2141		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.2142.00.110.199.000000.5	FTE SUPPLEMENTAL SUMM	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.2142.00.112.199.000000.5	SCHOOL PSYCHOLOGIST	$110,290.00	$106,870.00	$106,870.00	$106,870.00	$106,870.00	($3,420.00)	(3.10)
100.2142.00.240.199.000000.5	TUITION REIMBURSEMENT	$3,000.00	$1,800.00	$1,800.00	$1,800.00	$1,800.00	($1,200.00)	(40.00)
100.2142.00.322.199.000000.5	CONTRACTED EVALUATION	$65,000.00	$75,000.00	$75,000.00	$75,000.00	$75,000.00	$10,000.00	15.38
100.2142.00.329.199.000000.5	OTHER PROFESSIONAL ED	$500.00	$500.00	$500.00	$500.00	$500.00	$0.00	0.00
100.2142.00.581.199.000000.5	MILEAGE	$1.00	$0.00	$0.00	$0.00	$0.00	($1.00)	(100.00)
100.2142.00.610.199.000000.5	SUPPLIES	$2,500.00	$2,178.00	$2,178.00	$2,178.00	$2,178.00	($322.00)	(12.88)
100.2142.00.641.199.000000.5	PERIODICALS	$250.00	$0.00	$0.00	$0.00	$0.00	($250.00)	(100.00)
100.2142.00.650.199.000000.5	SOFTWARE	$200.00	$500.00	$500.00	$500.00	$500.00	$300.00	150.00
100.2142.00.730.199.000000.5	EQUIPMENT	$600.00	$859.00	$859.00	$859.00	$859.00	$259.00	43.17
100.2142.00.810.199.000000.5	DUES, FEES AND MEMBER:	$700.00	$0.00	$0.00	$0.00	$0.00	($700.00)	(100.00)
Func: Psychological Services - 2142		$183,041.00	$187,707.00	$187,707.00	$187,707.00	$187,707.00	$4,666.00	2.55
100.2143.00.322.199.000000.5	CONTRACTED COUNSELIN	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
Func: Psychological Services - 2143		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.2150.00.112.199.000000.5	SPEECH SALARIES	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
Func: Speech Services - 2150		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00

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Account	Description	FY13-Budget	SAU	SchoolBoard	BudCom	FY14-Adopted	Change	Percent
100.2152.00.112.199.000000.5	SPEECH SALARIES	$128,363.00	$83,489.00	$83,489.00	$83,489.00	$83,489.00	($44,874.00)	(34.96)
100.2152.00.322.199.000000.5	CONTRACTED SERVICES S	$74,755.00	$38,000.00	$38,000.00	$38,000.00	$38,000.00	($36,755.00)	(49.17)
100.2152.00.340.199.000000.5	SPEEH/LANGUAGE TECHNI	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.2152.00.430.199.000000.5	SPEECH REPAIRS	$500.00	$0.00	$0.00	$0.00	$0.00	($500.00)	(100.00)
100.2152.00.610.199.000000.5	SPEECH AND LANGUAGE T	$200.00	$175.00	$175.00	$175.00	$175.00	($25.00)	(12.50)
100.2152.00.641.199.000000.5	SPEECH BOOKS AND PERI	$125.00	$0.00	$0.00	$0.00	$0.00	($125.00)	(100.00)
100.2152.00.650.199.000000.5	SPEECH/LANGUAGE SOFTV	$200.00	$0.00	$0.00	$0.00	$0.00	($200.00)	(100.00)
100.2152.00.730.199.000000.5	SPEEH/LANGUAGE EQUIPM	$6,000.00	$0.00	$0.00	$0.00	$0.00	($6,000.00)	(100.00)
100.2152.00.734.199.000000.5	SPEECH/LANGUAGE TECHI	$2,000.00	$858.00	$858.00	$858.00	$858.00	($1,142.00)	(57.10)
100.2152.00.738.199.000000.5	SPEEH/LANGUAGE REPLAC	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
Func: Speech Services - 2152		$212,143.00	$122,522.00	$122,522.00	$122,522.00	$122,522.00	($89,621.00)	(42.25)
100.2162.00.110.199.000000.5	SALARY PHYSICAL THERAI	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.2162.00.322.199.000000.5	CONTRACTED PHYSICAL TI	$55,000.00	$62,896.00	$62,896.00	$62,896.00	$62,896.00	$7,896.00	14.36
100.2162.00.323.199.000000.5	CONTRACTED SERVICES P	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.2162.00.610.199.000000.5	PHYSICAL THERAPY SUPPI	$150.00	$27.00	$27.00	$27.00	$27.00	($123.00)	(82.00)
100.2162.00.730.199.000000.5	EQUIPMENT	$3,000.00	$1,463.00	$1,463.00	$1,463.00	$1,463.00	($1,537.00)	(51.23)
100.2162.00.735.199.000000.5	REPLACEMENT EQUIPMEN	$100.00	$100.00	$100.00	$100.00	$100.00	$0.00	0.00
100.2162.00.738.199.000000.5	REPLACEMENT EQUIPMEN	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
Func: Physical Therapy - 2162		$58,250.00	$64,486.00	$64,486.00	$64,486.00	$64,486.00	$6,236.00	10.71
100.2163.00.112.199.000000.5	C.O.T.A.	$111,653.00	$113,995.00	$109,897.00	$109,897.00	$108,303.00	($3,350.00)	(3.00)
100.2163.00.322.199.000000.5	OCCUPATIONAL THERAPIS	$4,000.00	$4,000.00	$4,000.00	$4,000.00	$4,000.00	$0.00	0.00
100.2163.00.610.199.000000.5	SUPPLIES - O.T.	$1.00	$0.00	$0.00	$0.00	$0.00	($1.00)	(100.00)
100.2163.00.730.199.000000.5	EQUIPMENT O.T.	$600.00	$0.00	$0.00	$0.00	$0.00	($600.00)	(100.00)

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Account	Description	FY13-Budget	SAU	SchoolBoard	BudCom	FY14-Adopted	Change	Percent
100.2163.00.735.199.000000.5	REPLACEMENT EQUIPMEN	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.2163.00.738.199.000000.5	REPLACEMENT EQUIPMEN	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
Func: OT Services - 2163		$116,254.00	$117,995.00	$113,897.00	$113,897.00	$112,303.00	($3,951.00)	(3.40)
100.2190.00.113.199.000000.5	BCBA Salaries	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
Func: Other Support Services - 2190		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.2210.00.240.199.000000.5	COURSE CREDIT	$59,000.00	$59,000.00	$59,000.00	$59,000.00	$59,000.00	$0.00	0.00
100.2210.00.320.199.000000.5	TEACHERS WORKSHOPS	$22,000.00	$22,000.00	$22,000.00	$22,000.00	$22,000.00	$0.00	0.00
100.2210.00.321.199.000000.5	TGIF	$20,750.00	$20,750.00	$20,750.00	$20,750.00	$20,750.00	$0.00	0.00
100.2210.00.322.199.000000.5	RESPONSIBILITY POOL	$76,000.00	$76,000.00	$76,000.00	$76,000.00	$76,000.00	$0.00	0.00
100.2210.00.329.199.000000.5	SCHOOL IMPROVEMENT	$20,750.00	$20,750.00	$20,750.00	$20,750.00	$20,750.00	$0.00	0.00
100.2210.01.320.199.000000.5	WORKSHOPS FOR ASSISTA	$9,000.00	$9,000.00	$9,000.00	$9,000.00	$9,000.00	$0.00	0.00
100.2210.01.322.199.000000.5	SUMMER PROGRAMMING	$23,760.00	$18,000.00	$18,000.00	$18,000.00	$18,000.00	($5,760.00)	(24.24)
Func: Improvement of Instruction - 2210		$231,260.00	$225,500.00	$225,500.00	$225,500.00	$225,500.00	($5,760.00)	(2.49)
100.2211.00.329.199.000000.5	SCHOOL IMPROVEMENT	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
Func: Improvement of Instruction - 2211		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.2212.00.321.199.000000.5	RESPONSIBILITY POOL	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
Func: Instruction & Curriculum Development - 2212		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.2222.00.650.199.000000.5	SOFTWARE - DISTRICT LIBI	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
Func: Library Services - 2222		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00

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100.2225.00.108.199.000000.5	Technology Director	$0.00	$65,975.00	$65,975.00	$65,975.00	$65,975.00	$65,975.00	0.00
100.2225.00.111.199.000000.5	TECHNOLOGY DIRECTOR	$60,000.00	$0.00	$0.00	$0.00	$0.00	($60,000.00)	(100.00)
100.2225.00.112.199.000000.5	TECHNOLOGY TECHNICIAN	$40,599.00	$0.00	$0.00	$0.00	$0.00	($40,599.00)	(100.00)
100.2225.00.113.199.000000.5	Integration Specialist	$55,000.00	$56,375.00	$56,375.00	$56,375.00	$56,375.00	$1,375.00	2.50
100.2225.00.114.199.000000.5	STIPENDS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.2225.00.116.199.000000.5	IT Technicians	$0.00	$48,840.00	$48,840.00	$48,840.00	$48,840.00	$48,840.00	0.00
100.2225.00.240.199.000000.5	COURSES AND WORKSHOI	$6,000.00	$12,000.00	$12,000.00	$12,000.00	$12,000.00	$6,000.00	100.00
100.2225.00.323.199.000000.5	CONTRACTED CONSULTAN	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.2225.00.330.199.000000.5	DISTRICT VIDEO SERVICES	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.2225.00.430.199.000000.5	MAINTENANCE CONTRACT	$45,000.00	$45,000.00	$45,000.00	$45,000.00	$45,000.00	$0.00	0.00
100.2225.00.531.199.000000.5	TELEPHONE AND INTERNE	$77,901.00	$77,901.00	$77,901.00	$77,901.00	$77,901.00	$0.00	0.00
100.2225.00.610.199.000000.5	CONSUMABLE SUPPLIES	$13,000.00	$11,000.00	$11,000.00	$11,000.00	$11,000.00	($2,000.00)	(15.38)
100.2225.00.650.199.000000.5	DISTRICT SOFTWARE	$51,617.00	$126,992.00	$126,992.00	$126,992.00	$126,992.00	$75,375.00	146.03
100.2225.00.734.199.000000.5	EQUIPMENT	$131,600.00	$111,750.00	$217,750.00	$217,750.00	$217,750.00	$86,150.00	65.46
100.2225.01.113.199.000000.5	Network Engineer	$0.00	$41,447.00	$41,447.00	$41,447.00	$41,447.00	$41,447.00	0.00
Func: Technology - 2225		$480,717.00	$597,280.00	$703,280.00	$703,280.00	$703,280.00	$222,563.00	46.30
100.2310.00.103.199.000000.5	SALARIES SCHOOL BOARD	$4,800.00	$4,800.00	$4,800.00	$4,800.00	$4,800.00	$0.00	0.00
100.2310.00.540.199.000000.5	ADVERTISING	$12,000.00	$4,000.00	$4,000.00	$4,000.00	$4,000.00	($8,000.00)	(66.67)
100.2310.00.550.199.000000.5	BALLOTS	$2,500.00	$2,500.00	$2,500.00	$2,500.00	$2,500.00	$0.00	0.00
100.2310.00.691.199.000000.5	SUPPLIES-DISTRICT	$3,500.00	$1,000.00	$1,000.00	$1,000.00	$1,000.00	($2,500.00)	(71.43)
100.2310.00.810.199.000000.5	NHSBA DUES	$8,000.00	$8,000.00	$8,000.00	$8,000.00	$8,000.00	$0.00	0.00
100.2310.00.890.199.000000.5	COMMITTEE EXPENSES	$1,500.00	$1,500.00	$1,500.00	$1,500.00	$1,500.00	$0.00	0.00
100.2310.00.891.199.000000.5	DISTRICT MEETING COST	$500.00	$500.00	$500.00	$500.00	$500.00	$0.00	0.00
Func: School Board Services - 2310		$32,800.00	$22,300.00	$22,300.00	$22,300.00	$22,300.00	($10,500.00)	(32.01)

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Account	Description	FY13-Budget	SAU	SchoolBoard	BudCom	FY14-Adopted	Change	Percent
100.2312.00.107.199.000000.5	SALARY CLERK	$500.00	$500.00	$500.00	$500.00	$500.00	$0.00	0.00
100.2312.00.115.199.000000.5	SALARIES SECRETARIES	$3,100.00	$3,100.00	$3,100.00	$3,100.00	$3,100.00	$0.00	0.00
100.2312.00.340.199.000000.5	CENSUS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
Func: District Clerk Services - 2312		$3,600.00	$3,600.00	$3,600.00	$3,600.00	$3,600.00	$0.00	0.00
100.2313.00.104.199.000000.5	SALARY TREASURER	$5,000.00	$5,000.00	$5,000.00	$5,000.00	$5,000.00	$0.00	0.00
100.2313.00.692.199.000000.5	SUPPLIES-TREASURER	$750.00	$1,000.00	$1,000.00	$1,000.00	$1,000.00	$250.00	33.33
Func: District Treasurer Services - 2313		$5,750.00	$6,000.00	$6,000.00	$6,000.00	$6,000.00	$250.00	4.35
100.2314.00.105.199.000000.5	SALARY MODERATOR	$500.00	$500.00	$500.00	$500.00	$500.00	$0.00	0.00
Func: District Moderator Services - 2314		$500.00	$500.00	$500.00	$500.00	$500.00	$0.00	0.00
100.2317.00.381.199.000000.5	AUDITORS	$27,000.00	$27,000.00	$27,000.00	$27,000.00	$27,000.00	$0.00	0.00
Func: Audit Services - 2317		$27,000.00	$27,000.00	$27,000.00	$27,000.00	$27,000.00	$0.00	0.00
100.2318.00.330.199.000000.5	COUNSEL FEES	$62,000.00	$54,950.00	$54,950.00	$54,950.00	$54,950.00	($7,050.00)	(11.37)
Func: Legal Services - 2318		$62,000.00	$54,950.00	$54,950.00	$54,950.00	$54,950.00	($7,050.00)	(11.37)
100.2319.00.330.199.000000.5	LEGAL FEES FOR COALITIC	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
Func: Legal for Coalition - 2319		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.2320.00.310.199.000000.5	SAU #28 SHARE	$650,164.00	$0.00	$0.00	$0.00	$0.00	($650,164.00)	(100.00)
Func: Administrative Services - 2320		$650,164.00	$0.00	$0.00	$0.00	$0.00	($650,164.00)	(100.00)
100.2332.00.109.199.000000.5	Special Education Director	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00

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Account	Description	FY13-Budget	SAU	SchoolBoard	BudCom	FY14-Adopted	Change	Percent
100.2332.00.110.199.000000.5	SALARY SPECIAL ED. COOI	$73,113.00	$0.00	$0.00	$0.00	$0.00	($73,113.00)	(100.00)
100.2332.00.113.199.000000.5	Salaries-SPED Liasion	$0.00	$45,000.00	$45,000.00	$45,000.00	$45,000.00	$45,000.00	0.00
100.2332.00.240.199.000000.5	TUITION REIMBURSEMENT	$1,500.00	$0.00	$0.00	$0.00	$0.00	($1,500.00)	(100.00)
100.2332.00.329.199.000000.5	OTHER PROFESSIONAL ED	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.2332.00.534.199.000000.5	POSTAGE	$175.00	$0.00	$0.00	$0.00	$0.00	($175.00)	(100.00)
100.2332.00.581.199.000000.5	MILEAGE	$1,400.00	$0.00	$0.00	$0.00	$0.00	($1,400.00)	(100.00)
100.2332.00.610.199.000000.5	SUPPLIES	$700.00	$0.00	$0.00	$0.00	$0.00	($700.00)	(100.00)
100.2332.00.810.199.000000.5	PROFESSIONAL MEMBERS	$530.00	$0.00	$0.00	$0.00	$0.00	($530.00)	(100.00)
Func: Administrative Services - 2332		$77,418.00	$45,000.00	$45,000.00	$45,000.00	$45,000.00	($32,418.00)	(41.87)
100.2620.00.108.199.000000.5	Director of Maintenance	$0.00	$61,173.00	$61,173.00	$61,173.00	$61,173.00	$61,173.00	0.00
100.2620.00.114.199.000000.5	TECHNOLOGY MAINTENAN	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.2620.00.115.199.000000.5	Maintenance Secretary	$0.00	$25,281.00	$25,281.00	$25,281.00	$25,281.00	$25,281.00	0.00
100.2620.00.118.199.000000.5	MAINTENANCE SALARIES	$156,354.00	$88,809.00	$88,809.00	$88,809.00	$88,809.00	($67,545.00)	(43.20)
100.2620.00.424.199.000000.5	SITES	$96,000.00	$130,000.00	$120,000.00	$120,000.00	$120,000.00	$24,000.00	25.00
100.2620.00.531.199.000000.5	TELEPHONE	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.2620.00.610.199.000000.5	SAFETY SUPPLIES	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.2620.00.626.199.000000.5	Undesignated	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.2620.00.730.199.000000.5	EQUIPMENT-TRUCK	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
Func: Building Operation Services - 2620		$252,354.00	$305,263.00	$295,263.00	$295,263.00	$295,263.00	$42,909.00	17.00
100.2630.00.424.199.000000.5	SITES	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
Func: Grounds Services - 2630		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.2721.00.110.199.000000.5	TRANSPORTATION COORD	$8,200.00	$8,200.00	$8,200.00	$8,200.00	$0.00	($8,200.00)	(100.00)

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100.2721.00.519.199.000000.5	REGULAR BUSES	$648,900.00	$550,000.00	$838,188.00	$838,188.00	$838,188.00	$189,288.00	29.17
100.2721.00.626.199.000000.5	FUEL	$0.00	$150,000.00	$101,830.00	$101,830.00	$101,830.00	$101,830.00	0.00
Func: Regular Transportation - 2721		$657,100.00	$708,200.00	$948,218.00	$948,218.00	$940,018.00	$282,918.00	43.06
100.2722.00.519.199.000000.5	SPECIAL PUPIL BUSES	$361,000.00	$580,000.00	$580,000.00	$580,000.00	$580,000.00	$219,000.00	60.66
Func: SPED Transportation - 2722		$361,000.00	$580,000.00	$580,000.00	$580,000.00	$580,000.00	$219,000.00	60.66
100.2790.00.519.199.000000.5	SPECIAL BUSES	$180,000.00	$215,000.00	$215,000.00	$215,000.00	$215,000.00	$35,000.00	19.44
Func: Other Student Transportation - 2790		$180,000.00	$215,000.00	$215,000.00	$215,000.00	$215,000.00	$35,000.00	19.44
100.2900.00.111.199.000000.5	NON-UNION WAGE POOL	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.2900.00.135.199.000000.5	NON-UNION SALARY POOL	$28,600.00	$54,212.00	$54,212.00	$54,212.00	$54,212.00	$25,612.00	89.55
100.2900.00.136.199.000000.5	PEA Retirement Severance P	$0.00	$0.00	$76,671.00	$76,671.00	$76,671.00	$76,671.00	0.00
100.2900.00.137.199.000000.5	Administrative Retirement Sev	$0.00	$0.00	$70,997.00	$70,997.00	$70,997.00	$70,997.00	0.00
100.2900.00.211.199.000000.5	HEALTH INSURANCE	$3,031,557.00	$3,125,997.00	$3,324,548.00	$3,289,548.00	$3,276,472.00	$244,915.00	8.08
100.2900.00.212.199.000000.5	DENTAL INSURANCE	$254,237.00	$264,782.00	$267,045.00	$267,045.00	$263,155.00	$8,918.00	3.51
100.2900.00.213.199.000000.5	LIFE AND LTD INSURANCE	$51,757.00	$58,702.00	$58,873.00	$58,873.00	$58,689.00	$6,932.00	13.39
100.2900.00.220.199.000000.5	FICA	$984,654.00	$1,000,436.00	$1,003,048.00	$1,003,048.00	$999,639.00	$14,985.00	1.52
100.2900.00.231.199.000000.5	NH RETIREMENT EMPLOYE	$148,992.00	$183,120.00	$182,679.00	$182,679.00	$186,965.00	$37,973.00	25.49
100.2900.00.232.199.000000.5	NH RETIREMENT TEACHER	$1,145,819.00	$1,407,325.00	$1,415,064.00	$1,415,064.00	$1,405,369.00	$259,550.00	22.65
100.2900.00.240.199.000000.5	Admin Tuition Reimbursemen	$0.00	$20,000.00	$20,000.00	$20,000.00	$20,000.00	$20,000.00	0.00
100.2900.00.250.199.000000.5	UNEMPLOYMENT COMPEN	$59,760.00	$60,480.00	$64,840.00	$64,840.00	$64,558.00	$4,798.00	8.03
100.2900.00.260.199.000000.5	WORKERS COMPENSATION	$55,000.00	$55,774.00	$55,938.00	$55,938.00	$55,761.00	$761.00	1.38
100.2900.00.291.199.000000.5	Admin TSA Match	$0.00	$30,000.00	$30,000.00	$30,000.00	$30,000.00	$30,000.00	0.00
100.2900.00.520.199.000000.5	LIABILITY INSURANCE	$60,000.00	$60,000.00	$60,000.00	$60,000.00	$60,000.00	$0.00	0.00

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Account	Description	FY13-Budget	SAU	SchoolBoard	BudCom	FY14-Adopted	Change	Percent
100.2900.01.211.199.000000.5	Health Insurance Rebate	$0.00	$0.00	($110,357.00)	($110,357.00)	($110,357.00)	($110,357.00)	0.00
Func: Benefits - 2900		$5,820,376.00	$6,320,828.00	$6,573,558.00	$6,538,558.00	$6,512,131.00	$691,755.00	11.89
100.3300.00.112.199.000000.5	SALARIES-NURSE	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.3300.00.610.199.000000.5	SUPPLIES	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.3300.90.112.199.000000.5	SALARIES ARTICLE	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
Func: COMMUNITY SERVICES - 3300		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.4000.00.450.199.000000.5	FACILITIES AQUISIT.	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
Func: FACILITIES - 4000		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.4300.00.330.199.000000.5	Architect & Engineering Fees	$75,000.00	$75,000.00	$75,000.00	$75,000.00	$75,000.00	$0.00	0.00
100.4300.00.500.199.000000.5	Arch & Engineering Services	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
Func: TECHINCAL SERVICES - 4300		$75,000.00	$75,000.00	$75,000.00	$75,000.00	$75,000.00	$0.00	0.00
100.4500.00.450.199.000000.5	BUILDING AQUISITION & CC	$202,664.00	$196,273.00	$196,273.00	$196,273.00	$196,273.00	($6,391.00)	(3.15)
Func: Building Acquisition - 4500		$202,664.00	$196,273.00	$196,273.00	$196,273.00	$196,273.00	($6,391.00)	(3.15)
100.4600.00.450.199.000000.5	Building Improvements	$1,400,000.00	$0.00	$316,880.00	$316,880.00	$176,850.00	($1,223,150.00)	(87.37)
Func: Building Improvement Services - 4600		$1,400,000.00	$0.00	$316,880.00	$316,880.00	$176,850.00	($1,223,150.00)	(87.37)
100.5110.00.910.199.000000.5	PRINCIPAL DEBT	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
Func: Debt Service-Principal - 5110		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.5120.00.830.199.000000.5	INTEREST DEBT	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
Func: Debt Service-Interest - 5120		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.0

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100.5200.00.930.199.000000.5	DISTRICT MONEY	$25,000.00	$25,000.00	$25,000.00	$15,000.00	$12,741.00	($12,259.00)	(49.04)
Func: District Fund Transfers - 5200		$25,000.00	$25,000.00	$25,000.00	$15,000.00	$12,741.00	($12,259.00)	(49.04)
100.5220.00.110.199.000000.5	Fund Misc. holding account -	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.5220.00.211.199.000000.5	Fund Misc. holding account -	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.5220.00.212.199.000000.5	Fund Misc. holding account -	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.5220.00.213.199.000000.5	Fund Misc. holding account -	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.5220.00.220.199.000000.5	Fund Misc. holding account -	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.5220.00.231.199.000000.5	Fund Misc. holding account -	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.5220.00.232.199.000000.5	Fund Misc. holding account -	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.5220.00.320.199.000000.5	Fund Misc. holding account -	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.5220.00.580.199.000000.5	Fund Misc. holding account -	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.5220.00.610.199.000000.5	Fund Misc. holding account -	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.5220.00.810.199.000000.5	Fund Misc. holding account -	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
Func: UNKNOWN - 5220		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.5221.00.930.199.000000.5	FOOD SERVICE	$5,000.00	$7,500.00	$7,500.00	$7,500.00	$7,500.00	$2,500.00	50.00
Func: Transfer to Food Service - 5221		$5,000.00	$7,500.00	$7,500.00	$7,500.00	$7,500.00	$2,500.00	50.00
100.5230.00.930.199.000000.5	CAPITAL PROJECT	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
Func: CAPITAL PROJECT - 5230		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.5251.00.930.199.000000.5	CAPITAL RESERVE	$50,000.00	$0.00	$0.00	$0.00	$0.00	($50,000.00)	(100.00)
Func: TRANSFER TO CAPITAL RESERVE - 5251		$50,000.00	$0.00	$0.00	$0.00	$0.00	($50,000.00)	(100.00)

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100.5252.00.430.199.000000.5	TRANSFER TO EXPENDABL	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.5252.00.734.199.000000.5	TECHNOLOGY TRUST	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
Func: Transfer to Expendable Trust - 5252		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
100.5390.00.930.199.000000.5	TRANSFER TO OTHER AGE	$31,262.00	$0.00	$0.00	$0.00	$0.00	($31,262.00)	(100.00)
Func: TRANSFER TO OTHER AGENCIES - 5390		$31,262.00	$0.00	$0.00	$0.00	$0.00	($31,262.00)	(100.00)
Loc: DISTRICT - 199		$12,607,228.00	$10,994,307.00	$11,895,837.00	$11,850,837.00	$11,658,637.00	($948,591.00)	(7.52)
Fund: GENERAL FUND - 100		$25,876,113.00	$25,486,705.00	$26,340,265.00	$26,098,413.00	$25,857,912.00	($18,201.00)	(0.07)
200.1100.00.602.199.000000.5	TITLE IIA	$65,954.00	$65,954.00	$65,954.00	$65,954.00	$65,954.00	$0.00	0.00
200.1100.01.602.199.000000.5	TITLE 1	$127,464.00	$127,464.00	$127,464.00	$127,464.00	$127,464.00	$0.00	0.00
200.1100.02.602.199.000000.5	TITLE IID	$10,000.00	$10,000.00	$10,000.00	$10,000.00	$10,000.00	$0.00	0.00
200.1100.03.602.199.000000.5	TITLE IV	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
200.1100.04.602.199.000000.5	TITLE V	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
200.1100.05.602.199.000000.5	PRODUCING ACTIVE LEARI	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
Func: Regular Education - 1100		$203,418.00	$203,418.00	$203,418.00	$203,418.00	$203,418.00	$0.00	0.00
200.1200.00.602.199.000000.5	IDEA	$396,256.00	$396,256.00	$396,256.00	$396,256.00	$396,256.00	$0.00	0.00
200.1200.01.602.199.000000.5	FOCUS MONITORING	$10,000.00	$0.00	$0.00	$0.00	$0.00	($10,000.00)	(100.00)
200.1200.03.602.199.000000.5	PRESCHOOL	$6,892.00	$6,892.00	$6,892.00	$6,892.00	$6,892.00	$0.00	0.00
200.1200.04.602.199.000000.5	POMS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
Func: Special Education - 1200		$413,148.00	$403,148.00	$403,148.00	$403,148.00	$403,148.00	($10,000.00)	(2.42)

PELHAM SCHOOL DISTRICT

Budget Report

Fiscal Year: 2012-2013 ☑ Print accounts with zero balance ☐ Round to whole dollars ☐ Account on new page

From Date: 2/1/2014 To Date: 2/28/2014 Definition: FY14-Final

Account	Description	FY13-Budget	SAU	SchoolBoard	BudCom	FY14-Adopted	Change	Percent
200.2900.00.231.199.000000.5	Benefits	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
Func: Benefits - 2900		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
Loc: DISTRICT - 199		$616,566.00	$606,566.00	$606,566.00	$606,566.00	$606,566.00	($10,000.00)	(1.62)
Fund: FEDERAL FUNDS - 200		$616,566.00	$606,566.00	$606,566.00	$606,566.00	$606,566.00	($10,000.00)	(1.62)
201.1100.00.602.199.000000.5	KINDERGARTEN GRANT	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
Func: Regular Education - 1100		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
Loc: DISTRICT - 199		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
Fund: KINDERGARTEN - 201		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
400.3100.00.119.111.000000.5	SALARIES-LUNCH PROGRA	$94,749.00	$100,081.00	$100,081.00	$100,081.00	$100,081.00	$5,332.00	5.63
400.3100.00.323.111.000000.5	CONTRACTED SERVICES	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
400.3100.00.430.111.000000.5	REPAIRS LUNCH PROGRAM	$4,000.00	$4,000.00	$4,000.00	$4,000.00	$4,000.00	$0.00	0.00
400.3100.00.534.111.000000.5	POSTAGE	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
400.3100.00.550.111.000000.5	PRINTING	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
400.3100.00.581.111.000000.5	MILEAGE	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
400.3100.00.610.111.000000.5	SUPPLIES LUNCH PROGRA	$11,500.00	$11,500.00	$11,500.00	$11,500.00	$11,500.00	$0.00	0.00
400.3100.00.620.111.000000.5	FOOD	$182,000.00	$182,000.00	$182,000.00	$182,000.00	$182,000.00	$0.00	0.00
400.3100.00.730.111.000000.5	EQUIPMENT	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
400.3100.00.810.111.000000.5	DUES AND FEES	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
Func: Food Service - 3100		$292,249.00	$297,581.00	$297,581.00	$297,581.00	$297,581.00	$5,332.00	1.82
Loc: PES - 111		$292,249.00	$297,581.00	$297,581.00	$297,581.00	$297,581.00	$5,332.00	1.8

PELHAM SCHOOL DISTRICT

Budget Report

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From Date: 2/1/2014 To Date: 2/28/2014 Definition: FY14-Final

Account	Description	FY13-Budget	SAU	SchoolBoard	BudCom	FY14-Adopted	Change	Percent
400.3100.00.119.112.000000.5	SALARIES-LUNCH PROGRA	$50,623.00	$48,534.00	$48,534.00	$48,534.00	$48,534.00	($2,089.00)	(4.13)
400.3100.00.323.112.000000.5	CONTRACTED SERVICES	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
400.3100.00.430.112.000000.5	REPAIRS LUNCH PROGRAM	$3,000.00	$3,000.00	$3,000.00	$3,000.00	$3,000.00	$0.00	0.00
400.3100.00.534.112.000000.5	POSTAGE	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
400.3100.00.550.112.000000.5	PRINTING	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
400.3100.00.581.112.000000.5	MILEAGE	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
400.3100.00.610.112.000000.5	SUPPLIES LUNCH PROGRA	$11,000.00	$11,000.00	$11,000.00	$11,000.00	$11,000.00	$0.00	0.00
400.3100.00.620.112.000000.5	FOOD	$103,000.00	$103,000.00	$103,000.00	$103,000.00	$103,000.00	$0.00	0.00
400.3100.00.730.112.000000.5	EQUIPMENT	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
400.3100.00.734.112.000000.5	COMPUTER EQUIPMENT	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
Func: Food Service - 3100		$167,623.00	$165,534.00	$165,534.00	$165,534.00	$165,534.00	($2,089.00)	(1.25)
Loc: PMS - 112		$167,623.00	$165,534.00	$165,534.00	$165,534.00	$165,534.00	($2,089.00)	(1.25)
400.3100.00.119.133.000000.5	SALARIES-LUNCH PROGRA	$54,499.00	$55,310.00	$55,310.00	$55,310.00	$55,310.00	$811.00	1.49
400.3100.00.323.133.000000.5	CONTRACTED SERVICES	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
400.3100.00.430.133.000000.5	REPAIRS LUNCH PROGRAM	$3,000.00	$3,000.00	$3,000.00	$3,000.00	$3,000.00	$0.00	0.00
400.3100.00.610.133.000000.5	SUPPLIES LUNCH PROGRA	$11,000.00	$11,000.00	$11,000.00	$11,000.00	$11,000.00	$0.00	0.00
400.3100.00.620.133.000000.5	FOOD	$130,000.00	$130,000.00	$130,000.00	$130,000.00	$130,000.00	$0.00	0.00
400.3100.00.730.133.000000.5	EQUIPMENT	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
400.3100.00.734.133.000000.5	COMPUTER EQUIPMENT	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
Func: Food Service - 3100		$198,499.00	$199,310.00	$199,310.00	$199,310.00	$199,310.00	$811.00	0.41
Loc: PHS - 133		$198,499.00	$199,310.00	$199,310.00	$199,310.00	$199,310.00	$811.00	0.41

PELHAM SCHOOL DISTRICT

Budget Report

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From Date: 2/1/2014 To Date: 2/28/2014 Definition: FY14-Final

Account	Description	FY13-Budget	SAU	SchoolBoard	BudCom	FY14-Adopted	Change	Percent
400.2900.00.220.199.000000.5	FICA	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
400.2900.00.231.199.000000.5	RETIREMENT	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
Func: Benefits - 2900		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
400.3100.00.108.199.000000.5	Food Service Director	$0.00	$52,000.00	$52,000.00	$52,000.00	$52,000.00	$52,000.00	0.00
400.3100.00.111.199.000000.5	SALARY FOOD SERVICE DI	$43,000.00	$0.00	$0.00	$0.00	$0.00	($43,000.00)	(100.00)
400.3100.00.119.199.000000.5	SALARIES-LUNCH PROGRA	$8,576.00	$7,280.00	$7,280.00	$7,280.00	$7,280.00	($1,296.00)	(15.11)
400.3100.00.135.199.000000.5	SALARY POOL	$7,544.00	$7,544.00	$7,544.00	$7,544.00	$7,544.00	$0.00	0.00
400.3100.00.211.199.000000.5	HEALTH INSURANCE	$83,321.00	$86,555.00	$93,523.00	$93,523.00	$93,523.00	$10,202.00	12.24
400.3100.00.212.199.000000.5	DENTAL INSURANCE	$4,935.00	$5,432.00	$5,498.00	$5,498.00	$5,498.00	$563.00	11.41
400.3100.00.220.199.000000.5	FICA	$19,236.00	$20,136.00	$20,136.00	$20,136.00	$20,136.00	$900.00	4.68
400.3100.00.231.199.000000.5	RETIREMENT	$23,888.00	$28,348.00	$28,348.00	$28,348.00	$28,348.00	$4,460.00	18.67
400.3100.00.323.199.000000.5	CONTRACTED SERVICES	$1.00	$10,500.00	$10,500.00	$10,500.00	$10,500.00	$10,499.00	1,049,900.00
400.3100.00.430.199.000000.5	REPAIRS LUNCH PROGRAM	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
400.3100.00.534.199.000000.5	POSTAGE	$500.00	$500.00	$500.00	$500.00	$500.00	$0.00	0.00
400.3100.00.550.199.000000.5	PRINTING	$1,500.00	$1,500.00	$1,500.00	$1,500.00	$1,500.00	$0.00	0.00
400.3100.00.581.199.000000.5	MILEAGE	$250.00	$250.00	$250.00	$250.00	$250.00	$0.00	0.00
400.3100.00.610.199.000000.5	SUPPLIES LUNCH PROGRA	$2,000.00	$2,000.00	$2,000.00	$2,000.00	$2,000.00	$0.00	0.00
400.3100.00.620.199.000000.5	FOOD	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
400.3100.00.630.199.000000.5	USDA COMMODITIES	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
400.3100.00.730.199.000000.5	EQUIPMENT	$31,000.00	$31,000.00	$31,000.00	$31,000.00	$31,000.00	$0.00	0.00
400.3100.00.734.199.000000.5	COMPUTER EQUIPMENT	$3,500.00	$3,500.00	$3,500.00	$3,500.00	$3,500.00	$0.00	0.00
400.3100.00.810.199.000000.5	DUES AND FEES	$500.00	$500.00	$500.00	$500.00	$500.00	$0.00	0.00
400.3100.00.890.199.000000.5	REFUNDS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
Func: Food Service - 3100		$229,751.00	$257,045.00	$264,079.00	$264,079.00	$264,079.00	$34,328.00	14.9

PELHAM SCHOOL DISTRICT

Budget Report

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From Date: 2/1/2014 To Date: 2/28/2014 Definition: FY14-Final

Account	Description	FY13-Budget	SAU	SchoolBoard	BudCom	FY14-Adopted	Change	Percent
Loc: DISTRICT - 199		$229,751.00	$257,045.00	$264,079.00	$264,079.00	$264,079.00	$34,328.00	14.94
Fund: LUNCH PROGRAM - 400		$888,122.00	$919,470.00	$926,504.00	$926,504.00	$926,504.00	$38,382.00	4.32
Grand Total:		$27,380,801.00	$27,012,741.00	$27,873,335.00	$27,631,483.00	$27,390,982.00	$10,181.00	0.04

End of Report

2013 PSD - FINANCIAL SECTION – DEPARTMENT OF REVENUE REPORT

2013 Tax Rate Calculation

Town of Pelham

School Portion

Net Local School Budget	$25,032,611
Less: Adequate Education Grant	($3,877,038)
State Education Taxes	($3,359,266)
Approved School(s) Tax Effort	$17,796,307
Local School Rate	$12.71

State Education Taxes

Equalized Valuation (no utilities)	$2.435
$1,379,575,350	$3,359,266
State School Rate	$2.47
Divided by Local Assessed Valuation (no utilities)	
$1,360,432,818	
Excess State Education Taxes to be Remitted to State	
Pay to State	$0

2013 PSD - FINANCIAL SECTION – EMPLOYEE SALARIES

PSD
FOOD SERVICE
2012-2013

Name	Assignment	Contract Amt.
Bradley, Shelly A	FOOD SERVICE	$8,198.69
Ernst, Kathleen J	FOOD SERVICE ACCOUNT MANAGER	$22,917.09
Gervais, Kelley A	FOOD SERVICE	$11,126.81
Goodwin, Nancy	FOOD SERVICE	$8,650.37
Goupil, Sharon A	FOOD SERVICE	$9,524.09
Grzesik, Jacqueline Y	FOOD SERVICE	$19,479.46
Hickey, Janet	FOOD SERVICE	$8,247.50
Hunt, Diane	FOOD SERVICE	$3,685.00
Johnson, Jane	FOOD SERVICE	$8,774.91
Jones, Jodi J	FOOD SERVICE	$9,714.14
Kubit, Kimberly	FOOD SERVICE MANAGER	$16,178.89
Kubit, Linda C	FOOD SERVICE MANAGER	$18,845.19
Legatos-Trent, Debra A	FOOD SERVICE	$2,719.62
Rambeau, Kelly A	FOOD SERVICE DIRECTOR	$52,000.00
Spracklin, Linda J	FOOD SERVICE	$10,691.86
Taylor, Laura J	FOOD SERVICE MANAGER	$18,306.96
Tieland, Katherine	FOOD SERVICE	$9,858.56
Trimm, Leah	FOOD SERVICE	$7,383.69

PSD DISTRICT WIDE
2012-2013

Name	Assignment	Contract Amt.
Doe, Holly M	TECHNOLOGY INTEG FACILITATOR	$8,097.73
Dukelow, Brian	TECH SUPPORT SPECIALIST	$41,458.75
Ferland, Jennifer	OCCUPATIONAL THERAPIST	$43,997.31
Fowler, Anne M	SCHOOL TO CAREER COUNSELOR	$50,500.00
Glaude, Jonathan M	IT TECHNICIAN	$13,168.50
Goodell, Mary E	SPECIAL EDUCATION DIRECTOR	$15,000.00
Grauslys, Ieva	ESOL TUTOR	$36,151.32
Gray, Heather	SPEECH AND LANGUAGE PATHOLOGIST	$34,433.75
Grover, Jennifer	SPECIAL EDUCATION TEACHER	$40,160.00
Johansen, Shawn E	MAINTENANCE	$39,593.99
Kiss, Christine	SPEECH AND LANGUAGE PATHOLOGIST	$29,865.00
Kite, Jennifer	SPEECH AND LANGUAGE PATHOLOGIST	$45,485.00
Lovett, Barbara A	SPEECH AND LANGUAGE PATHOLOGIST	$94,585.74
Lowell, Jared	IT TECHNICIAN	$17,501.25
Mcnally, Harry	SCHOOL PSYCHOLOGIST	$26,390.00
Mehrabani, Manizheh	TUTOR	$2,100.00
Mersereau, Thomas E	IT DIRECTOR	$65,975.00
Meskell, Mark	IT TECHNICIAN	$16,548.00
Miller, Alan	MAINTENANCE DIRECTOR	$61,172.80

2013 PSD - FINANCIAL SECTION – EMPLOYEE SALARIES

PSD DISTRICT WIDE *(cont.)*

2012-2013

Name	Assignment	Contract Amt.
Milner, Kristine	OCCUPATIONAL THERAPIST	$27,472.50
Monte, Sara A	SPECIAL EDUCATION COORDINATOR	$125,504.07
Morash, Mary M	ESOL TUTOR	$37,037.61
Morgan, Meagan	SPEECH PATHOLOGIST	$50,385.16
Nicholas, Katherine	SCHOOL PSYCHOLOGIST	$49,288.40
Seston, Carolyn B	OCCUPATIONAL THERAPIST	$36,839.04
Sirois, Doris	SPEECH AND LANGUAGE PATHOLOGIST	$32,597.50
Speicher, Judy C	SPEECH AND LANGUAGE PATHOLOGIST	$12,025.00
Wilkins, Raymond T Jr	MAINTENANCE	$45,267.88

PSD PRESCHOOL STAFF

2012-2013

Name	Assignment	Contract Amt.
Atkinson, Irene	**INSTRUCTIONAL ASSISTANTS**	$14,062.00
Blanchard, Sandra	**INSTRUCTIONAL ASSISTANTS**	$13,541.71
Chase, Kristan M	**INSTRUCTIONAL ASSISTANTS**	$15,961.79
Daly-Gargano, Lisa	**TEACHER**	$48,860.00
Desharnais, Jessica L	**INSTRUCTIONAL ASSISTANTS**	$18,147.22
Fitzmaurice, Georgina L	**INSTRUCTIONAL ASSISTANTS**	$14,226.37
Holdsworth, Erica L	**INSTRUCTIONAL ASSISTANTS**	$15,896.79
Ingram, Carol	**SCHOOL NURSE**	$37,002.00
Kobrenski, Kristin P	**INSTRUCTIONAL ASSISTANTS**	$17,248.14
Olson, Jean	**INSTRUCTIONAL ASSISTANTS**	$17,627.22
Somen, Ellen J	**TEACHER**	$59,860.00
Sullivan, Shirlee A	**SPECIAL EDUCATION COORDINATOR**	$106,046.90
Szynkiewicz, Jolene A	**INSTRUCTIONAL ASSISTANTS**	$18,599.49

2013 PSD - FINANCIAL SECTION – EMPLOYEE SALARIES *(Cont.)*

PELHAM ELEMENTARY SCHOOL
PROFESSIONAL STAFF
2012-2013

Name	Assignment	Contract Amt.
Adamakos, Thomas	PRINCIPAL	$82,000.00
Andrews, Cheryl A	GRADE 1 TEACHER	$41,460.00
Andrews, Robin A	GRADE 2 TEACHER	$47,460.00
Aubin, Normand V	CUSTODIAN	$28,217.79
Baisley, Naomi Baez	LIBRARY ASSISTANT	$15,308.02
Bastos, Sandra A	INSTRUCTIONAL ASSISTANT	$5,370.10
Bergeron, Debra A	COTA	$47,099.25
Bianchi, Susan J	SECRETARY	$37,069.50
Bodenrader, Jennifer T	SCHOOL NURSE	$52,460.00
Bolduc, Anthony J	PHYSICIAL EDUCATION TEACHER	$41,460.00
Bourque, Deborah M	GRADE 2 TEACHER	$47,860.00
Brunelle, John G	CUSTODIAN	$40,683.38
Byrne, Elizabeth R	GRADE 5 TEACHER	$49,860.00
Calabrese, Maria	SPECIAL EDUCATION TEACHER	$19,696.56
Campbell, Rebecca	TUTOR	$19,687.50
Carr, Donna M	GRADE 3 TEACHER	$57,660.00
Cibulski, Joyce M	INSTRUCTIONAL ASSISTANT	$21,459.62
Cloutier, Carol A	INSTRUCTIONAL ASSISTANT	$17,910.62
Comeford, Robert L	CUSTODIAN	$9,434.88
Costa, Christine	INSTRUCTIONAL ASSISTANT	$16,609.32
Cote, Stefenie	INSTRUCTIONAL ASSISTANT	$17,248.14
Covart, Nicole	SPECIAL EDUCATION TEACHER	$40,460.00
Crocker, Lenore A	TUTOR	$37,401.35
Cummings, Rebecca R	GRADE 5 TEACHER	$42,860.00
Dailey, Donna L	INSTRUCTIONAL ASSISTANT	$21,828.58
D'Avanzo, Briana L	TUTOR	$12,576.07
Davis, Kristen Rose	GRADE 1 TEACHER	$38,436.88
Desmond, Kate	SPECIAL EDUCATION TEACHER	$9,217.20
Dixon, Richard F	PART-TIME CUSTODIAN	$1,485.00
Doan, Hanh	TUTOR	$3,326.40
Dobe, Kathleen M	GRADE 2 TEACHER	$43,860.00
Doe, Holly M	ENRICHMENT TEACHER	$46,860.00
Dufault, Virginia	INSTRUCTIONAL ASSISTANT	$6,318.00
Dunbar, Tiffany	GRADE 2 TEACHER	$3,296.92
Dutil, Carrie E	GRADE 3 TEACHER	$41,860.00
Dutra, Leonildo V	HEAD CUSTODIAN	$34,171.81
Edwards, Lori	INSTRUCTIONAL ASSISTANT	$16,609.32
Fisher, Jennifer	INSTRUCTIONAL ASSISTANT	$16,609.32
Flaherty, Traci L	GUIDANCE COUNSELOR	$58,860.00
Fleno, Kiera M	GRADE 2 TEACHER	$40,860.00

2013 PSD - FINANCIAL SECTION – EMPLOYEE SALARIES *(Cont.)*

PELHAM ELEMENTARY SCHOOL
PROFESSIONAL STAFF
2012-2013 *(CONT.)*

Name	Assignment	Contract Amt.
Frank, Pamela J	INSTRUCTIONAL ASSISTANT	$17,910.62
Fraser, Lauri	INSTRUCTIONAL ASSISTANT	$16,609.32
Galpin, Amanda L	KINDERGARTEN TEACHER	$23,737.01
Gauthier, Bruce E	CUSTODIAN	$25,653.43
George, Rebecca L	GRADE 4 TEACHER	$47,460.00
Getty, Debra J	INSTRUCTIONAL ASSISTANT	$17,910.62
Gilfoyle, Amy	GRADE 1 TEACHER	$44,316.99
Grande, Kathleen	INSTRUCTIONAL ASSISTANT	$14,719.25
Gray, Christine	INSTRUCTIONAL ASSISTANT	$20,719.83
Green, Lynn	LIBRARIAN	$38,460.00
Greenwood, Darlene A	GRADE 4 TEACHER	$64,360.00
Guimond, Judy A	INSTRUCTIONAL ASSISTANT	$19,401.20
Hall, Lauren	SPECIAL EDUCATION TEACHER	$18,683.23
Hall, Lauren	TUTOR	$9,203.04
Hansen, Victoria L	INSTRUCTIONAL ASSISTANT	$17,910.62
Harden, Susan M	GRADE 1 TEACHER	$52,860.00
Haskins, Nancy E	INSTRUCTIONAL ASSISTANT	$16,569.17
Henderson, Wendy	GRADE 1 TEACHER	$49,160.00
Hicks, Nina	GRADE 1 TEACHER	$39,393.87
Hobbs, Brenda M	INSTRUCTIONAL ASSISTANT	$21,223.02
Hohenberger, Kate E	GRADE 5 TEACHER	$42,860.00
Horrigan, Patricia D	TUTOR	$7,670.08
Houlne, Margaret M	GRADE 2 TEACHER	$54,860.00
Hurd, Diane L	INSTRUCTIONAL ASSISTANT	$17,153.37
Jacobellis, Kristie A	INSTRUCTIONAL ASSISTANT	$15,308.02
Jordan, Celine C	GRADE 5 TEACHER	$59,960.00
Kalinowski, Eileen M	TUTOR	$8,537.76
Kearney, Kim	SPECIAL EDUCATION TEACHER	$44,160.00
King, Celine M	INSTRUCTIONAL ASSISTANT	$19,637.80
Kirane, Kimberly A	GRADE 5 TEACHER	$38,860.00
Kosik, Tanya A	INSTRUCTIONAL ASSISTANT	$18,761.60
Labonte, Kelly L	GRADE 1 TEACHER	$40,860.00
Laplant, Lori A	INSTRUCTIONAL ASSISTANT	$19,401.20
LaRoche, Laurel	GRADE 5 TEACHER	$37,460.00
Laroche, Lisa A	GUIDANCE COUNSELOR	$57,360.00
Lawson, Esther C	INSTRUCTIONAL ASSISTANT	$16,197.73
Lee, Jillian M	KINDERGARTEN TEACHER	$39,845.00
Letendre, Caroline J	INSTRUCTIONAL ASSISTANT	$5,887.70
Lindsay, Catherina	INSTRUCTIONAL ASSISTANT	$16,630.38
Liston, Kathryn	GRADE 4 TEACHER	$39,860.00

2013 PSD - FINANCIAL SECTION – EMPLOYEE SALARIES *(Cont.)*

PELHAM ELEMENTARY SCHOOL
PROFESSIONAL STAFF
2012-2013 *(CONT.)*

Name	Assignment	Contract Amt.
Longden, Jodi L	SPECIAL EDUCATION TEACHER	$45,860.00
Lorentzen, Christopher	CUSTODIAN	$2,827.00
Magoon, Laura	KINDERGARTEN TEACHER	$21,430.00
Maigatter, Noreen J	NURSE ASSISTANT	$15,308.02
Mangiafico, Michelle L	GRADE 5 TEACHER	$48,460.00
Mansfield, Pamela M	GRADE 2 TEACHER	$50,860.00
Masiello, Kelly A	GRADE 1 TEACHER	$47,460.00
May, Patricia A	INSTRUCTIONAL ASSISTANT	$2,439.19
Mccarthy, Sandra H	GRADE 5 TEACHER	$71,860.00
Mccarty, Valerie	INSTRUCTIONAL ASSISTANT	$16,609.32
Mccomiskey, Michele F	GRADE 1 TEACHER	$64,160.00
Merrill, Lee Ann	TUTOR	$9,397.08
Michaud, Kristina G	TUTOR	$837.70
Molloy, Susan M	GRADE 3 TEACHER	$55,460.00
Moran, Nancy T	INSTRUCTIONAL ASSISTANT	$19,307.39
Nottebart, Mary T	INSTRUCTIONAL ASSISTANT	$16,609.32
Overton, Lisa	SECRETARY	$19,736.25
Peet, Lynn	INSTRUCTIONAL ASSISTANT	$16,609.32
Pendergast, Jennifer A	KINDERGARTEN TEACHER	$49,160.00
Perich, Kathleen	TUTOR	$11,158.96
Price, Christine L	LUNCHROOM MONITOR	$5,806.83
Queenan, Nancy A	GRADE 4 TEACHER	$51,460.00
Ratcliffe, Nichole	INSTRUCTIONAL ASSISTANT	$16,304.51
Roberson, Nicole M	GRADE 5 TEACHER	$42,460.00
Rogers, Laura	INSTRUCTIONAL ASSISTANT	$20,393.10
Rossi, Amy	TUTOR	$14,669.79
Sauer, Kelley A	RECESS MONITOR	$9,598.24
Scanzani, Louise	INSTRUCTIONAL ASSISTANT	$16,550.91
Shannon, Janice M	SPECIAL EDUCATION TEACHER	$60,360.00
Sidlowski, Elizabeth J	GRADE 3 TEACHER	$50,860.00
Siena, Susan	TUTOR	$35,887.52
Skinner, Tina M	INSTRUCTIONAL ASSISTANT	$17,881.10
Slattery, Lynne	INSTRUCTIONAL ASSISTANT	$16,471.52
Smart, Wayne R	CUSTODIAN	$28,056.00
Stevens, Hilary M	RECESS MONITOR	$5,486.56
Struth, Kerry A	GRADE 5 TEACHER	$46,860.00
Swanson, Sharon	INSTRUCTIONAL ASSISTANT	$16,609.32
Tomer, Carol G	SPECIAL EDUCATION TEACHER	$47,860.00
Tselios, Peter D	ART TEACHER	$45,160.00
Van Auken, Bruce	CUSTODIAN	$14,748.76

2013 PSD - FINANCIAL SECTION – EMPLOYEE SALARIES *(Cont.)*

PELHAM ELEMENTARY SCHOOL
PROFESSIONAL STAFF
2012-2013 *(CONT.)*

Name	Assignment	Contract Amt.
Van Vranken, Jessica	ASSISTANT PRINCIPAL	$62,000.00
Vanaskie, Kathryn	MUSIC TEACHER	$41,860.00
Vermette, Cheryl A	INSTRUCTIONAL ASSISTANT	$18,147.22
Viger, Michelle A	ASSISTANT PRINCIPAL	$65,000.00
Weigler, Brian G	SPECIAL EDUCATION TEACHER	$20,265.70
Weigler, Brian G	TUTOR	$4,213.44
Weigler, Erin E	MUSIC TEACHER	$46,860.00
Weigler, Laura J	SECRETARY	$22,719.45
Whipple, Lynne K	INSTRUCTIONAL ASSISTANT	$9,070.88
Zidek, Jill E	GRADE 4 TEACHER	$48,460.00
Zsofka, Susanne M	INSTRUCTIONAL ASSISTANT	$17,910.62
Zube, Patricia M	GRADE 1 TEACHER	$51,160.00

2013 PSD - FINANCIAL SECTION – EMPLOYEE SALARIES *(Cont.)*

PELHAM MEMORIAL SCHOOL
PROFESSIONAL STAFF
2012-2013

Name	Assignment	Contract Amt.
Arrington, Sarah	TUTOR	$27,390.06
Bannon, Jessica	GRADE 8 TEACHER	$41,860.00
Boothroyd, Melissa S	INSTRUCTIONAL ASSISTANT	$11,087.73
Bowen, Allison	TECHNOLOGY EDUCATION TEACHER	$37,460.00
Branco, Amy L	GRADE 6 TEACHER	$44,460.00
Bryant, Jamie R	GRADE 8 TEACHER	$43,860.00
Butler, Mary A	SECRETARY	$35,256.00
Carignan, Kelly M	INSTRUCTIONAL ASSISTANT	$18,599.49
Carson, Deborah	SPECIAL EDUCATION TEACHER	$43,460.00
Carten, Karena S	GRADE 7 TEACHER	$45,460.00
Cartier, Kathleen G	AT RISK COUNSELOR	$65,860.00
Casavant, Diane T	INSTRUCTIONAL ASSISTANT	$18,845.19
Cooper, Angela	INSTRUCTIONAL ASSISTANT	$35,292.11
Correa, Kevin	GRADE 7 TEACHER	$49,860.00
Coutu, Randy R	ART TEACHER	$43,837.50
Curtis, Terry A	GRADE 7 TEACHER	$48,160.00
Durkin, Pamela T	GRADE 7 TEACHER	$55,460.00
Ernst, Cathleen A	INSTRUCTIONAL ASSISTANT	$18,497.29
Evans, Katherine	GRADE 7 TEACHER	$39,702.00
Frederick, Andrew J	INSTRUCTIONAL ASSISTANT	$5,764.77
Gariepy, Carol M	GRADE 7 TEACHER	$49,860.00
Gaudreau, Steven	GRADE 8 TEACHER	$40,460.00
Gibson, Elaine A	HEALTH TEACHER	$52,860.00
Glaude, Jonathan M	CUSTODIAN	$8,909.53
Granfield, Paula	LIBRARY ASSISTANT	$17,248.14
Griffin, Angela M	INSTRUCTIONAL ASSISTANT	$18,164.41
Hewson, Melissa	GRADE 8 TEACHER	$43,860.00
Jagentenfl, Zachary P.	MUSIC TEACHER	$17,927.34
Jaquith, Jennifer	PHYSICAL EDUCATION TEACHER	$48,460.00
Jardine, Heather	SPECIAL EDUCATION TEACHER	$44,380.76
Jean, Kelly A	INSTRUCTIONAL ASSISTANT	$20,147.40
Kivikoski, Jean M	SECRETARY	$22,748.63
Koravos, Beth	INSTRUCTIONAL ASSISTANT	$17,339.94
Lamontagne, Patricia A	GRADE 8 TEACHER	$45,860.00
Lane, Matthew B.	GRADE 7 TEACHER	$36,710.00
Langley, Jennifer L.	INSTRUCTIONAL ASSISTANT	$14,706.19
Latour, Nathan	CUSTODIAN	$11,876.63
Levine, Susan E	NURSE	$60,160.00
Madden, Dorothy	SPECIAL EDUCATION TEACHER	$53,034.38
Maghakian, Stacy L	ASSISTANT PRINCIPAL	$69,500.00

2013 PSD - FINANCIAL SECTION – EMPLOYEE SALARIES *(Cont.)*

PELHAM MEMORIAL SCHOOL
PROFESSIONAL STAFF
2012-2013 *(CONT.)*

Name	Assignment	Contract Amt.
Martineau, Christopher	CUSTODIAN	$11,969.49
Mead, Susan C	FOREIGN LANGUAGE TEACHER	$46,860.00
Nyman, Patricia A	INSTRUCTIONAL ASSISTANT	$20,147.40
O'Hearn, Kelly	GRADE 6 TEACHER	$40,530.00
Palmieri, James R	GRADE 6 TEACHER	$49,720.00
Peckham, Danielle M	INSTRUCTIONAL ASSISTANT	$7,000.34
Pelletier, Joanne	GRADE 6 TEACHER	$53,306.58
Pinsonneault, Catherine A	PRINCIPAL	$30,655.44
Poole, Linda A	INSTRUCTIONAL ASSISTANT	$21,953.30
Portner, Marie E	GUIDANCE COUNSELOR	$44,860.00
Pratt, Jason	MUSIC TEACHER	$19,578.92
Renaud, Ann-Marie	MEDIA GENERALIST	$47,400.00
Santerre, Paul A	MUSIC TEACHER	$65,860.00
Sapienza, Joy A	GRADE 8 TEACHER	$59,360.00
Sawyer, Maryann	INSTRUCTIONAL ASSISTANT	$20,147.40
Sawyer, Sarah	INSTRUCTIONAL ASSISTANT	$8,000.80
Scanlon, Irene	INSTRUCTIONAL ASSISTANT	$17,248.14
Schulte, Nancy D	GRADE 6 TEACHER	$52,612.50
Secor, Stephen R	PRINCIPAL	$54,600.52
Shanteler, Judith L	GRADE 6 TEACHER	$46,487.50
Stephen, Ronald R	CUSTODIAN	$30,081.28
Stilphen, Michel	INSTRUCTIONAL ASSISTANT	$17,966.78
Stilphen, Patricia K	GRADE 7 TEACHER	$46,671.50
Stott-Detweiler, Gail L	INSTRUCTIONAL ASSISTANT	$16,152.35
Tessier, Kelly A	GRADE 6 TEACHER	$43,860.00
Tryon, Diane R	GRADE 6 TEACHER	$69,160.00
Vanti, Linda R	INSTRUCTIONAL ASSISTANT	$18,599.49
Viger, Jeffrey D	CUSTODIAN	$12,799.51
Whalen, Emily	SCIENCE TEACHER	$40,860.00

2013 PSD - FINANCIAL SECTION – EMPLOYEE SALARIES *(Cont.)*

PELHAM HIGH SCHOOL
PROFESSIONAL STAFF
2012-2013

Name	Assignment	Contract Amt.
Antul-Cabral, Karissa S	INSTRUCTIONAL ASSISTANT	$14,322.07
Babaian, Thomas C	PHYSICAL EDUCATION TEACHER	$52,393.87
Bailly-Burton, Paula B	SOCIAL STUDIES TEACHER	$62,860.00
Barrios, Sarah E	INSTRUCTIONAL ASSISTANT	$18,845.19
Black, Donald S	SCIENCE TEACHER	$57,860.00
Bourque, Amy K	ENGLISH TEACHER	$43,160.00
Bray, Cynthia	INSTRUCTIONAL ASSISTANT	$17,077.55
Briere, Venessa E	CUSTODIAN	$28,144.00
Byrne, Kathrene M	BUSINESS EDUCATION TEACHER	$62,532.66
Caira, Sara-Jean	GUIDANCE COUNSELOR	$43,697.71
Campbell, Barbara A	NURSE	$57,660.00
Caruso, Kathleen	MATH TEACHER	$37,460.00
Cate, Phyllis J	INSTRUCTIONAL ASSISTANT	$22,284.99
Chew, Michael	FOREIGN LANGUAGE TEACHER	$44,860.00
Ciampa, Emilianne	INSTRUCTIONAL ASSISTANT	$16,142.49
Clark, Ryan	SOCIAL STUDIES TEACHER	$41,860.00
Crawford, Robert	SECRETARY	$19,394.25
Davitt, Amanda	ENGLISH TEACHER	$40,737.80
Dorval, Wendy S	BUSINESS EDUCATION TEACHER	$60,873.50
Dube, Donna M	SOCIAL STUDIES TEACHER	$57,360.00
Eldridge, Carol	SPECIAL EDUCATION TEACHER	$46,860.00
Enright, Sharon	INSTRUCTIONAL ASSISTANT	$17,493.84
Ferrin, Nancy	MATH TEACHER	$37,152.04
Fox, Linda E	LANGUAGE ARTS TEACHER	$64,481.00
French, Elaine M	SPECIAL EDUCATION TEACHER	$49,160.00
Gavin, Erin	HEALTH TEACHER	$41,860.00
Gilcreast, David W	MATH TEACHER	$57,860.00
Green, William J	CUSTODIAN	$13,683.25
Guanci, Timothy	SCIENCE TEACHER	$39,160.00
Hall, Phyllis R	INSTRUCTIONAL ASSISTANT	$16,426.48
Harb, Mary E	INSTRUCTIONAL ASSISTANT	$15,761.40
Hegstrom, Sherry	PHOTOGRAPHY TEACHER	$8,970.03
Holden, Janet	SCIENCE TEACHER	$58,860.00
Hurley, Thomas	INSTRUCTIONAL ASSISTANT	$16,142.49
Isaac, Nancy	FOREIGN LANGUAGE TEACHER	$40,460.00
Ivas, Amy M	INSTRUCTIONAL ASSISTANT	$21,707.60
Kilgour, Daniel	READING TUTOR	$36,685.71
Kirila, Lynne M	COMMUNITY SCHOOL TEACHER	$51,160.00
Kress, Todd W	MATH TEACHER	$50,460.00
Laliberte, Allison	FOREIGN LANGUAGE TEACHER	$48,860.00

2013 PSD - FINANCIAL SECTION – EMPLOYEE SALARIES *(Cont.)*

PELHAM HIGH SCHOOL
PROFESSIONAL STAFF
2012-2013 *(CONT.)*

Name	Assignment	Contract Amt.
Lanthier, Stephen P	INSTRUCTIONAL ASSISTANT	$21,707.60
Lessard, Kimberly G	SCHOOL Psychologist	$57,580.95
Lindsey, Lynne	INSTRUCTIONAL ASSISTANT	$17,248.73
Locke, Casey	ART TEACHER	$39,884.30
Lowell, Deborah J	INSTRUCTIONAL ASSISTANT	$17,295.83
Lyder, Roger C	SOCIAL STUDIES TEACHER	$70,360.00
Lyon, Sandra F	SPECIAL EDUCATION TEACHER	$50,160.00
Manners, Catherine J	INSTRUCTIONAL ASSISTANT	$20,147.40
Marchand-Fournier, Cynthia J	FAMILY AND CONSUMER SCIENCE TEACHER	$45,860.00
Marcotte, Kate E	FOREIGN LANGUAGE TEACHER	$46,860.00
Martin, Lorrie A	INSTRUCTIONAL ASSISTANT	$20,393.10
Massua, Laura	SECRETARY	$18,167.80
McA'Nulty, Lynsey	INSTRUCTIONAL ASSISTANT	$16,343.22
Mergenthaler, Ingrid	SECRETARY	$22,040.00
Michaud, Suzanne	GUIDANCE SECRETARY	$18,433.80
Miller, Cathleen E	MATH TEACHER	$47,860.00
Mohr, Dorothy A	PRINCIPAL	$90,500.00
Moore, Robert E	SCIENCE TEACHER	$53,860.00
Morin, Patricia E	LANGUAGE ARTS TEACHER	$45,860.00
Morse, Miranda	INSTRUCTIONAL ASSISTANT	$12,364.17
Morse, Valerie A	SPECIAL EDUCATION TEACHER	$61,860.00
Mullen, Donald K	SPECIAL EDUCATION TEACHER	$38,860.00
Mundy, Joseph	MUSIC TEACHER	$36,460.00
Nelson, Sarah	INSTRUCTIONAL ASSISTANT	$15,737.12
Niemaszyk, David	SCIENCE TEACHER	$38,460.00
Norton, Michael B	ART TEACHER	$47,860.00
Nugent, Jennifer M	ENGLISH TEACHER	$55,733.00
Parsons, Darrell Jaime	ASSISTANT PRINCIPAL	$7,961.55
Perigny, Guy G	CUSTODIAN	$37,360.56
Perigny, Nancy M	CUSTODIAN	$35,345.05
Provencher, Miriam B	LANGUAGE ARTS TEACHER	$68,360.00
Prudhomme, Ann M	INSTRUCTIONAL ASSISTANT	$20,108.45
Raza, Regina	INSTRUCTIONAL ASSISTANT	$18,040.98
Reardon, Jeanne	ENGLISH TEACHER	$50,860.00
Reece, Jacob	BIOLOGY TEACHER	$41,860.00
Regan, Matthew G	PHYSICAL EDUCATION TEACHER	$38,160.00
Rogers, Mary Ann	MEDIA GENERALIST	$48,860.00
Sankar, Srilakshmi	TUTOR	$35,292.11
Sawyer, Debra	MATH TEACHER	$70,860.00

2013 PSD - FINANCIAL SECTION – EMPLOYEE SALARIES *(Cont.)*

PELHAM HIGH SCHOOL
PROFESSIONAL STAFF
2012-2013 *(CONT.)*

Name	Assignment	Contract Amt.
Scaer, Stephen C	SPECIAL EDUCATION TEACHER	$56,860.00
Schaeffer, Lisa A	FOREIGN LANGUAGE TEACHER	$47,860.00
Schaffer, Timothy G.	INSTRUCTIONAL ASSISTANT	$10,843.72
Sheridan, Kathryn J	GUIDANCE DIRECTOR	$66,800.86
Spooner, Sharon	GUIDANCE COUNSELOR	$41,860.00
Sullivan, Karen Cabral	FACS TEACHER	$26,960.32
Sullivan, Kristen J	LANGUAGE ARTS TEACHER	$40,860.00
Tobin, Jeffrey	MATH TEACHER	$45,860.00
Torrisi, David P	SOCIAL STUDIES TEACHER	$46,460.00
Turgeon, Roger	PART-TIME CUSTODIAN	$9,155.03
Wagner, Jeanna	BUSINESS EDUCATION TEACHER	$51,860.00
Walsh, Pamela A	SECRETARY	$35,275.50
Weiner, Treacy A	SECRETARY	$24,711.75
Williams, Scott	ASSISTANT PRINCIPAL	$49,807.55
Wiswell, Julie A	INSTRUCTIONAL ASSISTANT	$16,754.85
Zemetres, Elizabeth C	SOCIAL STUDIES TEACHER	$50,860.00

Pelham School Board

School Board:
Brian Carton, School Board Chair

59A Marsh Road
Pelham, NH 03076

Phone # 603-635-1145
Fax # 603-635-1283
Website:
www.pelhamsd.org
Email:
bcarton@pelhamsd.org

Important Events in 2013:

- *Strategic Planning effort begins providing information to community*
- ***Barabara Campbell,*** *honored as NH School Nurse of the Year*
- ***Holly Doe,*** *invited to attend the Google Teacher Academy in London*
- *NH students ranked in the top 6 states nationwide for reading and math*
- *PHS Art students hold Art Show at the Pelham Public Library*
- *SAU 28 office moves to Pelham*

School Board Members:

Brian Carton, Chair, '14
Deb Ryan, Vice Chair, '15
Megan Larson, '15
Carl Wiswel, '14
Thomas Gellar, '16

To the Citizens of Pelham:

It is a privilege for me to report, on behalf of the School Board, to the citizens of Pelham. First, I hope everyone will join me in expressing appreciation to all who are directly involved with providing an education to our students. This includes administrators, staff, support staff, parents, and members of the community. Thank you, all.

The School Board and the Superintendent have been working hard this year to keep the Pelham community informed and engaged with the school district. We have initiated a Strategic Planning effort. Pelham community members joined several subcommittees that contributed to the initial development of this plan. The strategic planning effort continues, with more participation from the community. We also launched a re-designed website, a popular Facebook page, and regularly published School Board Newsletters. Recently, Pelham citizens have been helping with our communications effort through a series of "Great Conversation" meetings, where you can learn about what's going on in the district from Pelham residents in an informal, relaxed setting.

Pelham school students and staff members continue to impress us. Our school nurse at PHS, Barbara Campbell, was honored as NH School Nurse of the Year. Holly Doe, our Technology Integration Specialist, was one of only 50 teachers worldwide selected to attend the Google Teacher Academy in London. Pelham 4th and 8th grade students helped contribute to New Hampshire's strong showing in the national NAEP tests, where NH students ranked in the Top 6 states nationwide for reading and math. Our music programs at all three schools are led by dedicated, remarkable teachers who truly help our kids excel in those programs. Our art department at PHS held a showing at Pelham Public Library this spring, and I know many of you were impressed by the quality of the student's work.

Facilities issues at Pelham School District are being addressed. As you know, on July 1, 2013 the Pelham School District became the sole member district of SAU 28. At the start of the school year, the SAU staff was located in two different locations: the kindergarten portable in Pelham, and the old SAU 28 office in Windham. The school board considered several options to resolve the housing issue for SAU staff, and finally settled on a solution that will go into effect in July 2014. At the close of next school year, the existing kindergarten portable will be removed in order to make room for a new, better-built portable that will house both SAU offices and a separate 3-classroom learning space. By consolidating the classrooms and the SAU offices into a single building, we can acquire a better building, more suited to the needs of both. Additionally, this solution eliminates the cost of renting the existing portable, at the rate of approximately $125,000 per year. This solution will be paid for entirely in 5 years, at which time the SAU housing budget can be reduced to operational costs only.

Two years ago, Pelham voters agreed to fund significant improvements at PHS: a fire sprinkler system, upgraded HVAC system and the addition of air conditioning to the facility. Those upgrades are now complete, and they make a real difference. On the 2014 ballot, you will see a proposal to finish the job of upgrading Pelham High School. If approved by voters, this project will completely renovate PHS so that all classrooms are truly conducive to good learning. New entrances and a reconfigured floor pan will allow us to keep the gymnasium, auditorium, and cafeteria open to the

public, while allowing us to secure the classrooms and offices. The plan will expand the cafeteria, provide a small performance auditorium, and feature a 29-classroom addition. Keep in mind that the improvements we've recently made won't need to be undone in order to accomplish this – preserving those investments is part of the plan

Lastly, on behalf of the Pelham School Board, I would like to once again express my thanks to all the citizens who work so hard to make the school district a better place. Our district benefits greatly from your participation, whether it's volunteering in the classroom, doing fundraisers, or participating on our numerous committees. It makes a difference.

Respectfully Submitted,

Brian Carton

Brian Carton, Chair

Pelham Elementary School

Thomas Adamakos, Principal

61 Marsh Road
Pelham, NH 03076
Phone # 603-635-8875
Fax # 603-635-8892
Website:
www.pelhamsd.org

Important Events in 2013:

- ***Mrs. Michelle McComiskey, Mrs. Janice Shannon*** *and* ***Mrs. Rebeccca George*** *retire*

- ***PES Chorus*** *sang at the Manchester Monarchs Hockey game in the spring*

- ***PTA*** *provided PES with an I-Pad mini-cart with 25 devices for use by teachers to bolster technology in the classroom*

This year, Pelham Elementary School's enrollment including pre-school and kindergarten is 850 students. Class sizes vary from grade to grade, and the projected 1st grade enrollment for 2014-15 is expected to be 139 students with the addition of Pelham Preschool into the main building and the return of Kindergarten out to the portables. For the first time, our preschool includes typical peers and we have an extended day program for kindergarten students who qualify for a full day program. Here at Pelham Elementary, we have utilized every space in the building including programs such as Title I, ESOL, Enrichment and Special Education. This includes a program in its third year for students in kindergarten through grade five called "PALS", which stands for Pelham Alternative Learning Setting. The goal of this program is to increase meaningful access to the modified, general curriculum and to improve students' social interactions and communication skills.

Last year, Mrs. Michelle McComiskey, Mrs. Janice Shannon, and Mrs. Rebecca George left us as they retired after many years here at Pelham Elementary. New to our teaching staff this year is: Mrs. Amy Rossi, Grade 2. New in our Special Education Department are Ms. Kerry D'Ambroise, Mr. Joseph Harris, Mr. Brian Weigler, and Ms. Lauren Hall. New to the building as our Enrichment / Technology Integration Specialist is Mrs. Karen Slaton. With the addition of the preschool to Pelham Elementary, we welcome Mrs. Ellen Somen and Mrs. Jodi Longden as our teachers. While our retirees are always missed it is exciting to have new staff to join our veteran teachers.

All teachers continue to work very hard to improve their instructional practices. We are in the process of developing building goals in the areas of Communication, Technology, and Curriculum, Instruction, and Assessment to align with our five year District Strategic Plan. As a school which consistently strives for improvement, we have thoroughly implemented our new curriculum, which has been aligned to the Common Core Standards. The Math and English/Language Arts curriculum are now consistent throughout all grade levels within the building. Teachers have also been working in conjunction with Natasha Kolehmainen, Curriculum Coordinator, to interpret, continuously revise, and implement curriculum and the Common Core Standards within their classrooms in all academic disciplines. This year, professional development for teachers within the Pelham School District has continued with effective RTI and differentiated instruction strategies to engage students in learning across the curriculum, but also has focused on Student Learning Objectives and Common Core Literacy. Training with Natasha Kolehmainen has continued throughout this past summer and school year to improve curriculum, learn strategies to improve literacy instruction, and begin developing Student Learning Objectives.

In Unified Arts, Mr. Bolduc arranged for students to participate in Hoops and Jump Rope for Heart for the American Heart Association. Ms Green and Ms Baez, the librarian, ran the Scholastic Book Fair in the Winter. In music, Ms Vanaskie and Mrs. Weigler presented a 1st grade Holiday Extravaganza featuring many holiday songs and dances. Both 2nd grade and 4th grade performed musicals, 2nd grade entertained us with "Bugz" while 4th grade taught us the history of jazz music with "We Haz Jazz". The PES chorus sang at the Manchester Monarchs hockey game in the Spring and the 4th and 5th grade bands performed in 3 seasonal concerts.

We know how much the teachers and students enjoy the help from parent volunteers. With the district volunteer procedure, Pelham Elementary School now has a sign-in program for volunteers to calculate hours spent at the school. Volunteers are always welcome at PES. The PTA and their volunteers have been highly involved throughout the Pelham Elementary community with various activities including, evening drop off events for all grade levels, Winterfest, and Pasta Night to name a few. They have also been instrumental with our recycling program in the building and many fund raisers to provide educational support to our teachers and students. The Pelham Elementary PTA generously provided our school with an I-Pad mini cart filled with 25 devices to be utilized by classroom teachers to bolster technology and enrichment opportunities in the

classroom. With the help of our technology integration specialist, Karen Slaton, this cart has been a successful addition to Pelham Elementary.

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. This summer, we will again be asking students to participate in a summer reading incentive program and recognize students in the fall for their reading accomplishments. 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 Middle School

Stephen R. Secor, Principal

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Important Events in 2013:

*- Outdoor learning environment and memorial to **Kyle, Matthew** and **Patrick Wilkins** added*

- Tiger Advisory Group meets each day

*- **PTSA** completes its first full year*

***- National Junior Honor Society** raised $690.74 for Trick or Treat for UNICEF*

*- **JNHS**, and Class Representatives teamed up to lead a can drive for the **Pelham Food Pantry***

- NECAP** tests replaced by **SBA

At this time last year, I began by expressing my sincere appreciation for a warm welcome as the new Principal of Pelham Memorial School. This year, it is my pleasure to reflect on this past year and look to the future with enthusiasm! Below, I will highlight several accomplishments over this past year as well as areas of focus as we continue to move forward in an educational environment that is continually evolving.

Wilkins Memorial and Outdoor Classroom

We are so pleased to have added a beautiful outdoor learning environment and memorial to our Pelham Memorial School community. The memorial area is dedicated to triplets Kyle, Matthew and Patrick Wilkins. Ray Wilkins, the boys' father, has worked in our school district for over 30 dedicated years. The triplets were diagnosed with muscular dystrophy at a young age and have since passed away. We had a beautiful dedication ceremony on September 26th. The memorial speaks to the love the boys received from family and community and the courage and perseverance the boys displayed despite significant challenges. It is a great testament to the positivity and connectedness within this community. Our students will be able to interact with the memorial for generations to come as they use this outdoor space for learning. The memorial also donated three trees in memory of each of the boys to the classroom as well as one of four picnic tables that is handicap accessible.

The outdoor classroom component of our new space has created a beautiful formal outdoor learning environment where teachers and students can enjoy the outdoors while learning. Our students have done a fabulous job maintaining the classroom landscape and we look forward to growing this outdoor environment in the future. The benefits are numerous when students truly appreciate and take ownership of their environment and resources at school.

Response to Intervention

Response to Intervention (RTI) or "Response to Instruction" is a systematic, school-wide process in which students receive timely and targeted interventions at the first sign of deficiency in specific skill areas. This approach recognizes the importance of our students mastering the fundamentals or "Essential outcomes" related to each course of study. Educators have always provided extra help when needed, however this is a much more formal process during the school day that involves a continuous cycle of formative assessment, analysis of data and supplemental differentiated small group instruction.

We have incorporated an every-other day period into our master schedule where students receive targeted academic assistance in the areas of math or reading and/or enrichment in other content areas.

Tiger Advisory Program

All students now begin each day as a member of a 10-12 student advisory group. Advisory is a comfortable place for our young adolescent students to come together and support each other's goals, discuss current events and issues and much more.

Parent-Teacher-Student Association

The 2013-2014 school year represents the first full year of our newly formed Pelham Memorial School Parent-Teacher-Student Association (PTSA). Without a doubt, student achievement is improved when the partnership between school and home remains strong even after elementary school. We cannot thank the officers and members of this new organization for their contributions and tireless dedication to our students. The PTSA has helped to facilitate communication between school, home and community, coordinate volunteer activities and help with fundraising, all in the best interest of our students. We look forward to the continued growth of our PTSA.

Service Projects

The generosity of our students, staff and parents is remarkable.

The Pelham Memorial School chapter of the National Junior Honor Society raised $690.74 for Trick or Treat for UNICEF. To raise money, Junior National Honor Society members made this a school-wide event and collected coins that students brought in to contribute to the cause. In addition, on Halloween, students had the choice to wear a Halloween costume to school in exchange for a one dollar donation. It was a great success!

In November, the Leadership team, JNHS, and Class Representatives teamed up to lead a can drive for the Pelham Food Pantry. Each advisory class created posters and collected and counted canned goods in friendly competition. We were able to donate several much needed baskets of food and household items to the pantry.

These are truly just two examples of the giving spirit of our students, staff and parents. As a staff, this offers us tremendous pride and we will continue to support and cultivate this student-community connection.

Co-curricular Activities

Students at Pelham Memorial are offered a wide array of options for participation in our school community beyond the academic day. Our students have access to several after school clubs including the hiking club, ski club, art club, drama club, chess club and many more. Our band is a close knit group of students who are given several opportunities to perform in front of an audience outside of our building each year. The athletic program at Pelham Memorial is strong and under the direction of our many great coaches, our student athletes are excellent representatives of their school and community.

Differentiation of Instruction

Professor Carol Ann Tomlinson, a well-respected expert on differentiated instruction (DI) describes the concept as "Adapting content, process, and product in response to student readiness, interest, and/or learning profile." DI has been a professional development focus for all staff in the Pelham School District for the last couple of years. Our staff understand that all students learn in different ways and we will continue to deepen our collective grab bag of instructional and assessment strategies that ensure all students have an equal opportunity to learn and to demonstrate what they have mastered.

Common Core State Standards and Smarter Balanced Assessment

Prior to the development of the Common Core State Standards, each state developed their own standards for learning. www.corestandards.org describes the standards as follows: *The Common Core State Standards provide a consistent, clear understanding of what students are expected to learn, so teachers and parents know what they need to do to help them. The standards are designed to be robust and relevant to the real world, reflecting the knowledge and skills that our young people need for success in college and careers. With American students fully prepared for the future, our communities will be best positioned to compete successfully in the global economy.*

At Pelham Memorial, we are on track with the expectations of the NH Department of Education in terms of implementation timeline. The 2013-2014 school year represents the first year of full alignment and implementation for our Math and English Language Arts curriculum. As a group of dedicated educators, we are excited about the renewed focus and rigor these standards will bring to education. PSD curriculum documents can be viewed on the district website.

With the exception of science, the NECAP test will no longer be administered to students. The replacement exam is referred to as Smarter Balanced Assessment (SBA) and is a computer-based adaptive assessment that is aligned with the CCSS. Pelham Memorial will pilot this assessment in the spring of 2014 prior to the state required implementation in the spring of 2015.

In conclusion, all of us within the PSD are excited for the future of SAU 28 and are proud of what we have accomplished in our first year as a stand-alone School Administrative Unit.

Respectfully Submitted,

Stephen R. Secor

Stephen R. Secor
Principal

Pelham High School

Dr. Dorothy Mohr,PH.D.
Principal

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Important Events in 2013:

- *Significant renovation of the HVAC system*
- *Sprinkler system installed*
- *New lockers also installed*
- *Robotics club is currently redesigning and retrofitting their robot for their First Robotics competition*

It is my pleasure to reflect on the status of Pelham High School for the 2013-2014 school year.

As a result of a special warrant article, the Pelham High School facility has undergone a significant renovation of the HVAC systems this past summer and the sprinkler system is now installed. This photo shows the PHS library during the summer installation of the heating system. New lockers also grace the hallways and students are pleased with the space and security they offer for their individual belongings.

Pelham students have been very involved with our athletic teams which have been very competitive this past fall. We look forward to an exciting winter season of competitive play and good sportsmanship. It is our goal to once again to be recognized by the NHIAA for excellent sportsmanship conduct during all our athletic games. The drama and technical theatre clubs produced the fall performance, "Rescuing Dreamwood." The art club participated in Pelham's Festival of Trees, earning first place for "Most Creative". Our robotics club has enjoyed enormous support from community members and area businesses. The students are currently redesigning and retrofitting their robot for First Robotics competition. They had the unique opportunity to demonstrate the robot during a recent visit with Senator Shaheen.

Many of our teachers voluntarily were involved in end-of-school department work, summer vertical teams, and summer technology training for instruction, indicating that the professional life of PHS teachers is never ending. These activities set the starting point for this year as we follow the work of Mike Schmoker and "Focus" our efforts on "what we teach, how we teach, and authentic literacy."

Integrity, service, and excellence are words that clearly define the intentions and goals for the staff and student body of Pelham High School. In keeping with our philosophy that learning is for life, each demonstrate integrity and a commitment to PHS students and learning, service to not only students but each other, and a search for excellence in instructional, assessment, and learning practices. It is my distinct honor and privilege to work with the entire Pelham High School community. Nobody said it was easy doing it right but we are joined in this journey by our excited students, their supportive parents, and a caring Pelham community.

Respectfully Submitted,

Dorothy Mohr, Ph.D.

Dorothy Mohr, Ph.D.
Principal, Pelham High School

Pelham Special Services

Mary Beth Goodell, M.Ed
Director of Student Services, SAU 28

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Important Events in 2013:

- *16.8% of Pelham students are identified with educational disabilities*
- *District hired Behavior Specialist*
- *Began a monthly Pelham Focus Group on Special Education*

The Pelham School District provides specialized instruction and related services to over three hundred (342 in October of 2013) students ages three to twenty-one. The percentage of students identified with educational disabilities in Pelham is 16.8%. The percentage of students identified with educational disabilities in Pelham grades 1-12 is slightly above the State average at 15.6 %. The mission of the special education department is to provide a Free Appropriate Public Education to students who qualify for special education services. As a result, the number of special education students placed in special education schools outside the District increased from 10 to 13. Escalating costs during the 2012-13 school year produced another unanticipated financial deficit in this area. During the next few years, we will focus on building our capacity to provide appropriate education programs for all of our students so that our students can remain in the Pelham School District where they will receive their appropriate education.

During the fiscal year 2013, supplemental federal funding was used primarily to boost the District's capacity to effectively serve students with challenging behaviors in specific disabilities. This year, the District hired our own Behavior Specialist to design programs for students and to help teachers develop skills and strategies so that students can be educated with their age appropriate peers in the least restrictive environment. The District also streamlined our speech and language services at Pelham Elementary School to provide students with a consistent speech and language therapist throughout the year.

This year we had the opportunity to expand our preschool program to include typical peers. In the past, the preschool serviced only children with disabilities. With the inclusion of typical peers, students are exposed to positive role models both socially and academically. There is a screening process for attendance and participation is limited. There is a nominal fee for attendance which creates revenue for the district. This option, therefore eliminates the need to tuition students into area preschool settings. This has proven to be a positive, worthwhile endeavor this year. We currently have approximately 11 students in our typical preschool peer program.

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 just under 70 students with accommodation plans as required under Section 504 of the Rehabilitation Act of 1973. English Language Learners are also served well by our District. Counselors 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. Professional and support staff members across our District 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.

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.

Our special education department began a monthly Pelham Focus Group on Special Education. We have parent representatives from every level including 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. Together we will offer workshops to promote education and understanding on various disabilities. We plan to hold an event to introduce our special education department to the community within the next few months.

It has been a pleasure and an honor serving as the Director of Student Services this year. I would like to thank everyone for welcoming me into the Pelham Community. I appreciate your dedication and demonstration of support for quality education for all students in Pelham.

Statement of Actual Expenditures for Special Education Programs and Services

	2011 - 2012	2012 - 2013
EXPENDITURES		
Instruction	$ 4,233,285.69	$ 4,329,986.79
Related Services	$ 1,035,520.35	$ 1,090,700.86
Administration	$ 195,524.53	$ 268,209.58
Transportation	$ 583,147.42	$ 552,402.75
Total Expenditures	$ 6,047,477.99	$ 6,241,299.98
REVENUES		
NH Catastrophic Aid	$ 126,345.08	$ 211,503.09
IDEA Grant	$ 405,201.00	$ 463,738.00
Other Federal Grants	$ 27,036.00	$ 13,374.00
Medicaid	$ 127,667.66	$ 132,807.43
Total Revenues	$ 686,249.74	$ 821,422.52

Respectfully submitted,

Mary Beth Goodell, M. ED.

Mary Beth Goodell, M.Ed.
Director of Student Services, SAU 28

Pelham School District Enrollment

Grade	Enrolled 2013-2014	Projected 2014-2015
K	61	56
1	129	121
2	153	125
3	159	152
4	143	160
5	172	142
TOTAL	817	756
6	176	169
7	155	175
8	197	154
TOTAL	528	498
9	177	180
10	139	171
11	184	137
12	139	170
TOTAL	639	658