



# Town of Pelham New Hampshire

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



**2007**  
**Annual Town Report**

## Annual Report Dedication

### Joyce Mason 1929-2007



It is with honor that we dedicate this year's annual report to a cherished member of the town community who passed away last September, Joyce Mason.

Mrs. Mason began working in for the Pelham Police Department as a dispatcher in January of 1972. She was a Justice of the Peace and served as the Clerk of Court at the Pelham Municipal Court from 1989-1992. She was elected as Supervisor of the Checklist in 1993 and held that position until 2006.

Mrs. Mason belonged and volunteered her time and efforts to many organizations in Town. She had a long list of organizations that were dear to her heart. Among some of these were the Ladies Auxiliary of Pelham Square and Compass Club, the Pelham Community Spirit Group, the Sherburne Hall Restoration Committee, and the Pelham Garden Club. Volunteering was a large part of her life. Being a member of the First Congregational Church in Pelham, she was a Sunday school teacher and a member of the Woman's guild. She also saw the importance of being a role model to young girls and was a Girl Scout Leader where she led by example. She showed these young women the importance of love of family and community.

Taking part in the planning of Pelham's 250<sup>th</sup> Anniversary Celebration, Mrs. Mason was one of the authors of "Reflections", a book on the History of the Town of Pelham, NH.

With her husband Hubert, a longtime Firefighter for the Town of Pelham, she became a very active member of the Fire Department Auxiliary. After the City of Worcester's tragic fire in December of 1999, where five firefighters were lost, the Auxiliary made it their goal to procure a Thermal Imaging Unit for Pelham. Between working endless fundraisers and bake sales and the generosity of Citizen's donations, she and the other members of the Auxiliary were successful in purchasing the Thermal Imaging Unit which is in service today.

Mrs. Mason was truly a remarkable woman who touched many people in her life. Her family coming first, she was able to give and show her love for both family and community without sacrificing either. She is a woman with whom the Town of Pelham is fortunate to call one of their own.

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

**Henry Cutter Jr.**  
Council On Aging 1985

**James Fenton**  
Budget Committee 1957 - 1959, 1975 - 1977  
Economic Development Committee 1993 -1995  
Overseer of Public Welfare 1971 - 1973  
Recreation Advisory Board 1967  
Town Moderator 1971 - 1973  
Utilities Committee 1981  
Wood to Energy Impact Study 1990 & 1991

**Albert Greenhalgh**  
Ambulance Study Committee 1980  
Board of Selectmen 1980 thru 1982  
Incinerator Superintendent 1981 thru 1991  
Solid Waste Committee 1988 thru 1991  
Budget Committee 1977 thru 1979

**Irene Lawrence**  
Supervisor of the Checklist 1965

**Joyce Mason**  
Clerk of Municipal Court 1989 - 1992  
Supervisor of the Checklist 1993 - 2006  
Pelham Police Dispatcher  
Member of Pelham Garden Club  
Member of Pelham 250<sup>th</sup> Anniversary Committee  
Member of Fire Department Auxiliary

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

## TABLE OF CONTENTS

ASSESSOR'S REPORT.....	31
AUDITOR'S REPORT.....	33
BOARD OF ADJUSTMENT REPORT.....	82
BOARD OF SELECTMEN REPORT.....	7
BUILDING DEPARTMENT REPORT.....	166
CABLE TELEVISION DEPARTMENT REPORT.....	83
CAPITAL IMPROVEMENT PLAN COMMITTEE REPORT.....	103
CEMETERY TRUSTEES' REPORT.....	84
CONSERVATION COMMISSION REPORT.....	85
DEDICATION.....	i
DOG LICENSE NOTICE.....	8
ELECTION REPORT.....	9
FIRE DEPARTMENT REPORT.....	86
FOREST FIRE WARDEN & STATE FOREST RANGER'S REPORT.....	90
FORESTRY COMMITTEE REPORT.....	91
HEALTH OFFICER'S REPORT.....	92
HIGHWAY AGENT'S REPORT.....	97
HOURS OF TOWN OFFICES.....	1
LIBRARY REPORT.....	93
MS7 (BUDGET COMMITTEE RECOMMENDATIONS).....	208
NASHUA REGIONAL PLANNING COMMISSION REPORT.....	98
PARKS AND RECREATION DEPARTMENT REPORT.....	101
PLANNING BOARD REPORT.....	102
PLANNING DEPARTMENT REPORT.....	164
POLICE DEPARTMENT REPORT.....	167
SCHOOL DISTRICT REPORT.....	220
DIRECTOR OF TECHNOLOGY REPORT.....	241
DISTRICT OFFICERS AND SCHOOL BOARD.....	220
REPORT FROM REVENUE ADMINISTRATION.....	221
REPORTS FROM THE SCHOOL PRINCIPALS.....	242
SALARIES.....	228
SCHOOL BOARD REPORT.....	236
SCHOOL BUDGET.....	246
SCHOOL DISTRICT MEETING.....	222
SCHOOL WARRANT.....	224
SPECIAL SERVICES COORDINATOR'S REPORT.....	239
SUPERINTENDENT'S REPORT.....	237
SENIOR CITIZENS REPORT.....	171
SHERBURNE HALL COMMITTEE REPORT.....	173
STATEMENT OF POSTING.....	197
STATEMENT OF LINE ITEM EXPENDITURES.....	203
TAX COLLECTOR'S REPORT MS-61.....	27
TAX RATE AND BUDGET COMPARISONS.....	198
TOWN CLERK'S ACCOUNT STATEMENT.....	30
TOWN COMMITTEES .....	4
TOWN EMPLOYEES' GROSS WAGES.....	174
TOWN OFFICERS.....	2
2007 TOWN MEETING MINUTES.....	13
2008 TOWN WARRANT AND PROPOSED BUDGET.....	190
TRANSFER STATION REPORT.....	172
TREASURER'S REPORT.....	217
TRUSTEES OF THE TRUST FUNDS REPORT.....	218
VITAL STATISTICS.....	180
BIRTHS.....	180
BURIALS.....	181
DEATHS.....	183
MARRIAGES.....	185

**TOWN OFFICES****HOURS**

<b>DEPARTMENT</b>	<b>PHONE NUMBER</b>	<b>HOURS</b>
Selectmen Town Administrator	635-8233	8:00 a.m. - 4:00 p.m. Monday - Friday
Assessor	635-3317	8:00 a.m. - 4:00 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.
Planning Department	635-7811	8:00 a.m. - 4:00 p.m. Monday - Friday
Parks & Recreation Department	635-2721	8:00 a.m. - 4:00 p.m. Monday - Friday
Police Department	635-2411 Business 911 Emergency	
Fire Department	635-2703 Business 911 Emergency	9:00 a.m. - 4:00 p.m. Monday - Friday
Library	635-7581	Monday and Thursday 9:00 a.m. - 8:00 p.m. Tues., Wed., Fri. 9:00 a.m. - 5:00 p.m. Saturday 10:00 a.m. - 2:00 p.m.
Transfer Station/Recycling Facility	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.
Highway Department	635-8526	7:00 a.m. - 3:30 p.m. Monday - Friday
Senior Citizens Center	635-3800	8:00 a.m. - 2:00 p.m. Monday - Friday

**FEDERAL, STATE, COUNTY AND TOWN  
OFFICERS  
2007**

Governor.....	John Lynch
Executive Councilor.....	Raymond J. Wieczorek
U.S. Senators.....	Judd Gregg John Sununu
State Senator.....	Michael W. Downing
Representative in Congress.....	Paul Hodes
County Commissioner.....	Michael R. Clemons
Representatives to the General Court..... District 27	Jean-Guy J. Bergeron Lars T. Christiansen Peter R. Goyette Robert H. Haefner Shawn N. Jasper John K. Knowles Mary Anne Knowles James H. Lawrence Rudy Lessard Russell T. Ober III Lynne M. Ober Andrew Renzullo Jordan G. Ulery
Board of Selectmen .....	Harold V. Lynde, 10 Robert Haverty, 10 Victor Danevich, 09 William McDevitt, 08 Douglas Viger, 08
Town Moderator.....	Philip Currier, 08
Supervisors of the Check List.....	Jacqueline Karl, 08 Charlotte Moore, 10 Carol Fisher, 12
Town Clerk /Tax Collector .....	Dorothy Marsden, 10
Town Treasurer.....	Charlene Takesian, 08
Town Administrator.....	Thomas R. Gaydos
Animal Control Officer.....	Allison Downing

Assessing Assistant.....	Susan Snide
Building Inspector.....	Roland Soucy
Cable Television Coordinator.....	James Greenwood
Cemetery Superintendent.....	James Locke
Emergency Management Dir.....	Michael Walker
Code & Zoning Enforcement Officer.....	Thomas Wakefield
Director of Senior Facility & Elderly Affairs.....	Susanne Hovling
Electrical Inspector.....	Tim Zelonis
Executive Secretary.....	Marie E. Maruca
Fire Chief.....	Michael Walker
Health Officer.....	Marlene Demers
Deputy Health Officer.....	Paul Zarnowski
Highway Agent.....	Donald Foss, Sr.
Human Services Agent.....	Thomas R. Gaydos
Library Director.....	Sue Hoadley
Finance Officer.....	Janet Gallant
Planning Director.....	Jeff Gowan
Police Chief.....	Joseph Roark
Plumbing Inspector.....	Walter Kosik
Recreation Director.....	Darren McCarthy
Transfer Station Superintendent.....	Bruce A. Mason

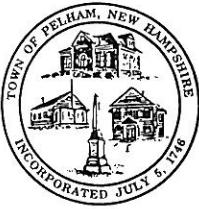
## TOWN COMMITTEES

2007

Board of Adjustment.....	David Hennessey, Chair, 09 Svetlana Paliy, Vice Chair, 10 Peter McNamara, 10 Robert Molloy, Secretary 09 Kevin O'Sullivan, 08 Kenneth Dunne, (Alt.) 10 Bill Kearny, (Alt.) 10 Lance Ouellette, (Alt.) 10 Charity Willis, Recording Secretary
Budget Committee.....	John C. Lavallee, Chair 09 Dennis Viger, Vice Chair 09 Gregory Farris, 10 Daniel Guimond, 08 Lawrence J. Hall, 10 Martha Lowe, <small>Member/Recording Secretary 09</small> Philip J. McColgan, Jr., 08 George Puddister IV, 10 Robert Sherman, 08 Eleanor Burton, School Board Rep. Douglas Viger, Selectmen's Rep.
Cable Television Advisory Committee.....	James Hogan, Chair Jim Cryan Chris Murphy Don Hornbeck James Greenwood, Cable Coordinator Linda Doherty, Production Assistant
Capital Improvement Plan Committee.....	Andy Ducharme, Co-Chair, 09 William Scanzani, Co-Chair, 10 Eleanor Burton, 08 Steve Caruso, 08 Kenneth Dunne, 10 Doug Fyfe, 08 Bob Haverty, 09 Bruce Couture, School Bd. Rep Jason Croteau, Planning Board Rep. Joe Puddister, Budget Committee Rep. Douglas Viger, Selectmen's Rep.

Cemetery Trustees.....	Richard Jensen, Chair 08 David Provencal, Vice Chair 09 Jeannette McCoy, Secretary 09 Timothy Zelonis, 08 Walter Kosik, 10 James Locke, Sexton
Conservation Commission.....	Paul Gagnon, Chair, 09 Paul Dadak, 10 Karen MacKay, 08 Lisa Loosigian, 08 Glennie Edwards, 10 <small>Member/Recording Secty.</small>
Council on Aging (one year).....	Daniel Atwood, Chair Donald Brunelle, Vice Chair Barbara Tracy, Treasurer Dorothy Carter, Secretary Gene Carter Diane Brunelle Edward Richard Terry Desell Shirley Janocha Georgia Atwood Marcy Jennings Harriet Mansfield Leo Doherty Emily Hodge Betty Leonard Sue Hovling, Director/Advisor Victor Danevich, Selectmen's Rep.
Forestry Committee.....	Deborah Waters, Chair 09 Paul Gagnon, 09 Bob Lamoreaux, 09 Gayle Plouffe, 09 Fire Chief, Michael Walker Harold Lynde Selectmen's Rep
Library Trustees.....	Francis Garboski, Jr. Chair 09 Elizabeth C. Zemetres, Vice-Chair 08 Linda Kilbride, Secretary, 08 Ellen M. Patchen, Treasurer, 10 Diane Chubb, Member, 10

Planning Board.....	Peter McNamara, Chair 10 Patrick Culbert, Vice Chair 10 Paul Dadak, Secretary 08 Jason Croteau, 08 Timothy Doherty, 09 Roger Montbleau, 09 Edward McGlynn, 10 Joseph Passamonte, 09 James McManus, 08 Bob Haverty, Selectmen's Rep.
	Jeff Gowan, Planning Dir. Charity Willis, Recording Secretary
Recreation Advisory Board.....	Dave Cate, Chair, 09 Robert Blinn, 08 Andrew Vanti, 08 Elizabeth Fontanella, 08 Elizabeth Schedeler, 09 Michael Conrad, School Bd. Rep. Victor Danevich, Sel. Rep. 08 Darren McCarthy, Parks & Recreation Dir.
Raymond Park Advisory Board.....	David Cate, Chair Robert Sherman Daniel Shea Rose Ann Puddister Thomas Goss David Owens Dave Janezeck Deborah Lafferty William Hayes Elizabeth Schedeler Angele Diack Richard Moore Deborah Croatti Darren McCarthy, Parks & Recreation Dir Randy Masson John Nicholson Eric Helgemoe
Trustees of the Trust Funds.....	Lou Longo, Chair 08 Laurette Guay, 08



# TOWN OF PELHAM

---

Board of Selectmen  
6 Village Green  
Pelham, New Hampshire 03076-3723

## SELECTMEN'S REPORT

This year, the Selectmen are proud to present Pelham's new Police Chief, Joseph Roark. It's not often that Town swears in a new Police Chief and we are proud to have one of our own who has earned this rank. Chief Roark first came to Pelham in September, 1996 and steadily rose through the ranks: Detective in 1998, Sergeant in 2000, Lieutenant in 2001, Captain in 2006 and now Chief. During this time he achieved a Masters Degree in Criminal Justice Administration and has been an integral part of the Southern NH Regional Special Operations Unit. Joe brings a new vitality which will lead the department for years to come.

The Town's technology plan implementation is progressing at an impressive pace and has certainly improved efficiency for town departments. Our latest implementation in 2008 will be automated auto registrations with the state which will allow for quicker processing and greater ease for the resident.

Our further digital storage capacity has allowed the [pelhamweb.com](http://pelhamweb.com) website to offer more to users from mapping, assessing and other town records. Our next goal is to expand digital viewing of various Board and Committee meetings.

With this passing year we saw the retirement of Police Chief, Evan Haglund who served Pelham for 28 years. Evan too began his service to Pelham as a Patrolman and rose to the Chief's position and we'd love to think he's started a trend for this position.

Once again, we say thanks to all those who dedicated their time and efforts to the myriad of organizations that mean so much to Pelham and our residents. It is truly you who make Pelham such a unique community and such a desirable place to live.



**PELHAM DOG OWNERS:**

2008 DOG LICENSES ARE NOW BEING ISSUED AT THE TOWN CLERK'S OFFICE  
PROOF OF RABIES VACCINATION IS REQUIRED. PLEASE STOP BY OR MAIL

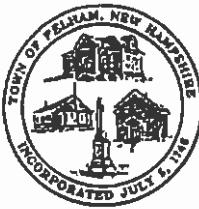
**\$6.50 SPAYED OR NEUTERED**

**\$9.00 IF UNALTERED**

**\$2.00 FOR SENIOR 1<sup>ST</sup> DOG**

ENCLOSE A STAMPED SELF-ADDRESSED ENVELOPE IF REGISTERING BY MAIL.  
OFFICE HOURS MON, WED, THUR, FRI 8:00-4:00 TUE 8:00-7:00

**ALL DOGS MUST BE REGISTERED BY MAY 1, 2008 PER RSA 466:1 PENALTIES  
WILL BE CHARGED AFTER THAT DATE AND DOG OFFICER WILL BE NOTIFIED.**



**ABSENTEE  
OFFICIAL BALLOT**  
**ANNUAL TOWN MEETING**  
**TOWN OF  
PELHAM, NEW HAMPSHIRE**  
**March 13, 2007**

*Dorothy A. Marsden*

DOROTHY A. MARDEN, TOWN CLERK

**INSTRUCTIONS TO VOTERS**

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

**TOWN OFFICIALS**

**For Selectmen**

THREE YEARS Vote for not more than TWO:

AARON D. FOX 601  
ROBERT "BOB" HAVERTY 1191  
HAROLD V. LYNDE 1158  
ALFIO TORRISI 350  
DOUGLAS VIGER 1067  
WRITE-IN

**For Town Clerk/Tax Collector**

THREE YEARS Vote for not more than ONE:

DOROTHY MARSDEN 2164  
WRITE-IN

**For Budget Committee**

THREE YEARS Vote for not more than THREE:

KENNETH DUNNE 915  
GREGORY FARRIS 1130  
LAWRENCE J. HALL 1125  
PAMELA McCARTHY 1006  
GEORGE "JOE" PUDDISTER IV 1306  
WRITE-IN  
WRITE-IN  
WRITE-IN

**For Cemetery Trustee**

THREE YEARS Vote for not more than ONE:

WALTER J. KOSIK SR. 2088  
WRITE-IN

**For Library Trustee**

THREE YEARS Vote for not more than TWO:

ELLEN M. PATCHEN 1934  
WRITE-IN DIANE CHUBB 65  
WRITE-IN

**For Trustee of Trust Funds**

THREE YEARS Vote for not more than ONE:

DONOVAN THOMAS BILLINGS 1888  
WRITE-IN

**For Planning Board**  
ONE YEAR Vote for not more than TWO:

JASON CROTEAU 1378  
PAUL L. DADAK 1222  
JOSEPH PASSAMONTE 793  
WRITE-IN

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

TIMOTHY J. DOHERTY 1393  
ROGER MONTLBEAU 1180  
JAS MOORJANI 571  
WRITE-IN

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

PATRICK "PADDY" L. CULBERT 1532  
PETER J. McNAMARA 1669  
WRITE-IN

**OFFICIAL BALLOT  
TOWN WARRANT  
QUESTIONS**

**ARTICLE 2:**

Are you in favor of the adoption of Amendment No. 1 as proposed by the Planning Board for the Town of Pelham Zoning Ordinance as follows: Amend Article III, "General Provisions", Sections 307-13 A, B and C to increase the buildable area required for duplex lots and to increase lot sizing requirements for lots with steep slopes as well as requiring all lots to be accessible to Fire and Police without first leaving Pelham. (Recommended by the Planning Board)

YES  NO

**ARTICLE 3:**

Are you in favor of the adoption of Amendment No. 2 as proposed by the Planning Board for the Town of Pelham Zoning Ordinance as follows: Amend Article V "Permitted Uses", Section 307-18, table 2 to add Auto Repair Facilities and Truck Trailers /Container Pods to the table of permitted uses, but restrict them to the Business and Industrial zones. YES  NO  (Recommended by the Planning Board)

**ARTICLE 4:**

Are you in favor of the adoption of Amendment No. 3 as proposed by the Planning Board for the Town of Pelham Zoning Ordinance as follows: Amend Article IX, "Senior & Elderly Housing" Sections 307-49, 50B, 52, 53-1, 53-2, 53-3 and 53-4 to clarify definitions, increase lot sizing requirements, reduce frontage requirements to minimize Town road maintenance costs, increase setbacks, and require additional amenities (Recommended by the Planning Board)

**ARTICLE 5:**

Are you in favor of the adoption of Amendment No. 4 as proposed by the Planning Board for the Town of Pelham Zoning Ordinance as follows: Amend Article XI "Signs", Sections 307-69, 70, 71 and 72 to clarify definitions and restrictions, to limit size, color, and message length for electronic message displays, to allow charitable event signs off-premises, to limit roof signs, to allow larger "group" signs to better identify multiple shops within plazas, and to increase sign permit fees YES  NO  (Recommended by the Planning Board)

**ARTICLE 6:**

Are you in favor of the adoption of Amendment No. 5 as proposed by the Planning Board for the Town of Pelham Zoning Ordinance as follows: Amend Article XIII "Enforcement", Article 307-880 to clarify non-expiration of variances in compliance with NH State Law. (Recommended by the Planning Board)

YES  NO

**TURN OVER TO  
CONTINUE VOTING**

**ARTICLE 7:**  
 - Are you in favor of the adoption of Amendment No. 6 as proposed by the Planning Board for the Town of Pelham  
 - Zoning Ordinance as follows: Amend Article VIII "Flood Plain Development Ordinance", to revise old definitions and add new definitions and references to NH RSAs to meet new requirements of the National Flood Insurance Program (NFIP). Failure to adopt these changes will result in Pelham being suspended from the National Flood Insurance Program. (Recommended by the Planning Board) **YES 2805**  
**NO 593**

**ARTICLE 8:**  
 - Shall the Town vote to raise and appropriate the sum of \$7,300,000 (gross budget) for the construction of a new central fire station and to authorize the Board of Selectmen to issue \$6,900,000 in bonds or notes in accordance with the provisions of the Municipal Budget Act (RSA 33), and to authorize the Selectmen to negotiate and determine the rate of interest thereon and the maturity and other terms thereof not to exceed a term of 15 years and to take any other action they deem appropriate to effectuate the sale and/or issuance of said bonds or notes and additionally to apply \$400,000 of impact fees to the construction project and also raise and appropriate the sum of \$25,000 for the first year's interest and costs? (Recommended by Selectmen) (Recommended by Budget Committee) (3/5 Majority Vote Required) **YES 1244**  
**NO 1826**

**ARTICLE 9:**  
 - To see if the Town will vote to accept all of Greenmeadow Drive and the middle portion of Longview Drive (stations 35+00 to 50+00 belonging to K&B Development) as Class V Town roads. (Recommended by the Planning Board) **YES 1828**  
**NO 574**

**ARTICLE 10:**  
 To see if the Town will authorize the Board of Selectmen to accept Quail Run Lane as a Class V Town road once the off-site improvements are completed to the satisfaction of the Planning Board and to accept Empire Road as a Class V Town road once the remaining project items are completed to the Planning Board's satisfaction. The Selectmen shall conduct a public hearing prior to final action. (Recommended by the Planning Board) **YES 1819**  
**NO 524**

**ARTICLE 11:**  
 Shall the Town vote to hear the reports of auditors, agents, and other committees heretofore chosen and pass any votes relating thereto? **YES 1876**  
**NO 593**

**ARTICLE 12:**  
 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 \$9,916,234? Should this article be defeated, the default budget shall be \$9,567,713 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. (\$9,992,620 approved by the Selectmen) **YES 1437**  
**NO 1129**

**ARTICLE 13:**  
 Shall the Town vote to raise and appropriate the sum of \$100,000 to be placed in the Compensated Absence Trust Fund for the purpose of disbursing accrued time (annual vacation and sick leave) to terminating employees as required by law and/or negotiated contracts? The fund is currently depleted. \$70,000 of this amount would meet projected current growth in the liability and \$30,000 would accrue toward the present unfunded liability of \$583,873. (Recommended by Selectmen) (Recommended by Budget Committee) **YES 1213**  
**NO 921**

**ARTICLE 14:**  
 Shall the town vote to authorize the Selectmen to enter into a 5 year lease agreement for \$345,000 for the purpose of leasing/purchasing a Fire Pumper Truck and to raise and appropriate the sum of \$ 81,900 for the first year's payment for that purpose? This agreement will have a non-appropriation and non-replacement clause as prescribed by state statute. (Recommended by Selectmen) (Recommended by Budget Committee) **YES 1249**  
**NO 823**

**ARTICLE 15:**  
 Shall the town vote to raise and appropriate the sum of \$138,901 for the purpose of hiring and equipping four new Firefighter/EMT positions? The amount raised equals the costs from July to December, 2007 after which the position, if approved, will be funded through the Fire Department operating budget. **YES 1570**  
**NO 1089**

**ARTICLE 16:**  
 Shall the town vote to raise and appropriate the sum of \$45,071 for the purpose of funding and equipping a Full Time Deputy Fire Chief? The amount raised equals the costs from July to December, 2007 after which the position, if approved, will be funded through the Fire Department operating budget. (Recommended by Selectmen) (Not Recommended by Budget Committee) **YES 654**  
**NO 1970**

**ARTICLE 17:**  
 Shall the town vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of enabling safety measures to protect against pandemics and outbreaks such as West Nile Virus and EEE and to appoint the Selectmen as agents to expend and furthermore to raise and appropriate the sum of \$40,000 to be placed in this fund? (Recommended by Selectmen) (Recommended by Budget Committee) **YES 1201**  
**NO 917**

**ARTICLE 18:**  
 Shall the Town vote to approve cost items included in the three year Collective Bargaining Agreement ratified by the Board of Selectmen of the Town of Pelham and the Professional Fire Fighters of Pelham, International Association of Fire Fighters Local 4546, which calls for the following increases in salaries and benefits and to further raise and appropriate \$46,683 to fund the first year of the agreement?

YEAR	COST	ACCUMULATED COST
2007	\$46,683	0
2008	\$69,186	\$115,869
2009	\$63,594	\$185,055

(Recommended by Selectmen) (Recommended by Budget Committee) **YES 1612**  
**NO 1024**

**ARTICLE 19:**  
 Shall the town vote to raise and appropriate the sum of \$45,651 for the purpose of hiring and equipping one new Police Officer? The amount raised equals the costs from June to December, 2007 after which the position, if approved, will be funded through the Police Department operating budget. (Recommended by Selectmen) (Recommended by Budget Committee) **YES 1300**  
**NO 1333**

**ARTICLE 20:**  
 Shall the town vote to raise and appropriate the sum of \$244,407 for repair, maintenance and upgrading of town roads, to be offset by the State Highway Grant for highway construction? This will be a non-lapsing account per RSA 32:7. (Recommended by Selectmen) (Recommended by Budget Committee) **YES 2168**  
**NO 566**

**CONTINUE VOTING ON  
 THE NEXT BALLOT**



# ABSENTEE OFFICIAL BALLOT

## ANNUAL TOWN MEETING

TOWN OF  
PELHAM, NEW HAMPSHIRE

March 13, 2007

*Dorothy A. Marsden*

DOROTHY A. MARDEN, TOWN CLERK

### INSTRUCTIONS TO VOTERS

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

#### ARTICLE 21:

- Shall the town vote to raise and appropriate the sum of \$35,000 to be placed in the Tallant Road / Willow Street Bridge Capital Reserve Fund? This funding is for the Willow Street Bridge which is identified by the State of New Hampshire as being sub-standard and is eligible for 80% grant reimbursement.
- There is approximately \$113,000 in this fund. (Recommended by YES *2094* Selectmen) (Recommended by NO *578* Budget Committee)

#### ARTICLE 22:

- Shall the Town vote to raise and appropriate the sum of \$170,000 for the purpose of obtaining State Permits and constructing a second egress from George M. Muldoon Park on to Nashua Road? (Recommended by YES *1227* Selectmen) (Recommended by NO *1376* by Budget Committee)

#### ARTICLE 23:

- Shall the town vote to raise and appropriate the sum of \$195,000 to construct two soccer fields and to correct and address drainage and erosion issues at Raymond Park in compliance with the town's State Permit issued by the Department of Environmental Services? (Recommended by Selectmen) (Recommended by YES *1255* Budget Committee) NO *1224*

#### ARTICLE 24:

- Shall the Town vote to raise and appropriate the sum of \$39,000 for the purpose of refurbishing the current bathrooms at the Pelham Veteran's Memorial Park? (Recommended by Selectmen) (Recommended by Budget Committee) YES *1591* NO *1080*

#### ARTICLE 25:

- Shall the Town vote to raise and appropriate up to \$35,000 from the Forestry Trust Fund for the purpose of land stewardship (signage, trail maps, parking, etc.), forest management, tree care, security, public education, and other costs associated with the maintenance and care of Town forestland? The balance of this fund is approximately \$94,000. All expenditures to be approved by the Board of Selectmen. This is a non-lapsing account. Funds requested come from revenues produced by timber harvesting, not property taxes. No tax impact. (Recommended by Forestry Committee) (Recommended by Conservation Commission) (Recommended by YES *1924* Selectmen) (Recommended by NO *734* by Budget Committee)

#### ARTICLE 26:

- Shall the town vote to raise and appropriate the sum of \$198,000 to correct code issues with electrical and sprinkler systems in Sherburne Hall and to furthermore install heating, ventilation, and air conditioning systems? (Recommended by Selectmen) (Recommended by YES *1188* Budget Committee) NO *1247*

#### ARTICLE 27:

- Shall the Town vote to establish a Senior Center Building Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of constructing an addition and making improvements to the current Senior Center and to raise and appropriate the sum of \$100,000 to be placed in that fund for that purpose? (Recommended by YES *1553* by Selectmen) (Recommended by Budget Committee) NO *1277*

#### ARTICLE 28:

- To see if the Town will vote to designate the "Lower Beaver Brook" wetland system as a prime wetland as authorized in RSA 482-A:15. No tax impact. (Recommended by YES *2114* Planning Board and Conservation Commission) NO *509*

#### ARTICLE 29:

- To see if the town will vote to adopt Pelham interim residential growth management regulation. To insure that growth occurs in an orderly, planned manner that town services such as safety, schools, roads, municipal infrastructure, human services, fire, police, and value are all maintained. "To preserve and enhance the existing community character and value of property". (Submitted by Petition) (Not Recommended by the Planning Board) YES *1294* NO *1323*

#### ARTICLE 30:

- To see if the town will vote to raise and appropriate the sum of \$30,000 to pay for the cost to clean up an illegal tire dump including oversight costs and the costs of disposing the tires and other unsuitable materials located in a portion of the J. Albert Lynch addition to the Elmer G. Raymond Park. Passage of this article will not prevent the Town from seeking further restitution against those whom may be found responsible for the creation of the illegal tire dump. If this article fails, it will not prevent the Town of Pelham from taking any action to clean up the tire dump with other funds. (Submitted by Petition) (Not Recommended by YES *847* Selectmen) (Recommended by NO *1259* Budget Committee)

#### ARTICLE 31:

- To see if the town will vote to raise and appropriate the sum of nine hundred and sixty thousand dollars (\$960,000) for the purpose of constructing a multipurpose 140'x120' gymnasium facility in Pelham Veterans Memorial Park with 52'x36' available for a stage, office and conference space. User fees collected from groups using the multipurpose gym facility will be returned to the Town of Pelham and will offset a portion of the appropriation. (Submitted by Petition) (Not Recommended by YES *522* Selectmen) (Not Recommended by NO *2743* Budget Committee)

**TURN OVER TO  
CONTINUE VOTING**

ARTICLE 32:

- Pursuant to RSA Chapter 673:2 Subsection II.(a), are you in favor of allowing the Board of Selectmen to appoint the 6 members of the Planning Board who are residents of the town. The Planning Board is a Quasi-judicial board
- according to State Statute and as YES 802 such must follow specific laws and NO 1689 duties. (Submitted by Petition)

ARTICLE 33:

- Shall the Town of Pelham vote to raise and appropriate the sum of \$100,000 for the purpose of fixing the traffic problems at the intersection of Mammoth Rd. and Sherburne Rd. These Roads are State Roads. No money is available in the State Budget to fix this intersection presently nor will it be scheduled in the 14 year State Transportation Plan. Said Money would be combined with funds collected from approved residential developments on Sherburne Rd. and surrounding areas and be used for the minimum down payment of 30% needed in order to apply for CTAP or other grants in order to complete this project with funds allocated to communities within the Rte 93 widening corridor. (Submitted by YES 827 Petition) (Recommended by Selectmen) (Not Recommended NO 956 by Budget Committee)

ARTICLE 34:

- To see if the town will go on record in support of effective actions by the President and the Congress to address the issue of climate change which is increasingly harmful to the environment and economy of New Hampshire and to the future well being of the people of Pelham. These actions include: Establishment of a national program requiring reductions of U.S. greenhouse gas emissions while protecting the U.S. economy. Creation of a major national research initiative to foster rapid development of sustainable energy technologies thereby stimulation new jobs and investment. In addition, the town of Pelham encourages New Hampshire citizens to work for emission reductions within their communities, and we ask our Selectmen to consider the appointment of a voluntary energy committee to recommend local steps to save energy and reduce emissions.
- The record of the vote on this article shall be transmitted to the New Hampshire Congressional Delegation to the President of the United States, and YES 1279 to declared candidates for those NO 1262 offices. (Submitted by Petition)

ARTICLE 35:

To see if the town will vote to raise and appropriate the sum of Twenty Thousand Dollars (\$20,000) to be combined with Twenty Thousand Dollars (\$20,000) of private funds provided by the Pelham Little League organization and its volunteer membership to install fencing and sprinkler system on the two new fields behind the playground at Muldoon Park. (Submitted by Petition) (Not Recommended YES 927 by Selectmen) (Not Recommended NO 1673 by Budget Committee)

ARTICLE 36:

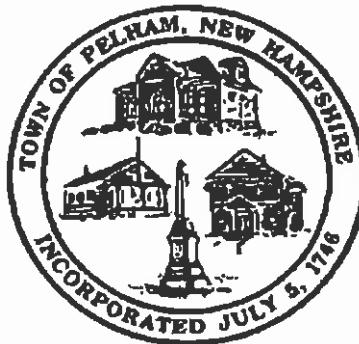
To see if the Town will vote to raise and appropriate the sum of \$148,164.80 for the purpose of building a Cemetery Garage and that the Board of Selectmen consider naming the facility in memory of Red Gibson. The department needs garage space for equipment along with space for a small office, bathroom and meeting room. This will be a non-lapsing account per RSA 32:7 and will not lapse until the project is complete or in two years, whichever is less.

(Recommended by the Cemetery Trustees) (Recommended YES 1198 by Budget Committee) NO 1386

## VOTING IS COMPLETE

TOWN OF PELHAM  
THE STATE OF NEW HAMPSHIRE

# 2007 Town Deliberative Session Minutes



**DELIBERATIVE SESSION  
PELHAM ELEMENTARY SCHOOL  
FEBRUARY 10, 2007**

The Moderator, Philip R. Currier, opened the Deliberative Session of the 2007 Town Meeting at 10:10 a.m. at the Pelham Elementary School on Saturday, February 10, 2007. He explained that this session shall consist of explanation, discussion and debate of warrant articles numbered 8 through 36. Warrant articles may be amended subject to the following limitations: (a) warrant articles whose wording 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. He also explained that petition warrant articles may be amended like every other article except the zoning articles.

Mr. Currier called the 2007 Town Meeting to order. He then asked Joe Puddister to lead us in the Pledge of Allegiance. He introduced Town Administrator, Tom Gaydos; Selectmen Chairman, Victor Danevich, Ed Gleason, Tom Domenico and Jean-Guy Bergeron; Budget Committee Chairman, Greg Farris and Robert Sherman; Town Clerk, Dorothy Marsden; Clerk, Linda Newcomb and Town Counsel, John Ratigan.

The Moderator then recognized all non-registered voters who were requested to be seated in a special area. He then set the rules and regulations to be followed during the meeting, including an explanation of restricted reconsideration. He explained, by law, that bond issues to be voted on by Town Meetings are to be the first articles in the warrant and the first to be discussed. The official ballot voting will take place at Pelham High School on Tuesday, March 13, 2007 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 warrant articles numbered 2 through 36.

**ARTICLE 2:**

Are you in favor of the adoption of Amendment No. 1 as proposed by the Planning Board for the Town of Pelham Zoning Ordinance as follows: Amend Article III, "General Provisions", Sections 307-13 A, B and C to increase the buildable area required for duplex lots and to increase lot sizing requirements for lots with steep slopes as well as requiring all lots to be accessible to Fire and Police without first leaving Pelham.  
(Recommended by the Planning Board 5-0-0)

**ARTICLE 3:**

Are you in favor of the adoption of Amendment No. 2 as proposed by the Planning Board for the Town of Pelham Zoning Ordinance as follows: Amend Article V "Permitted Uses", Section 307-18, table 2 to add Auto Repair Facilities and Truck Trailers/Container Pods to the table of permitted uses, but restrict them to the Business and Industrial zones.  
(Recommended by the Planning Board 5-0-0)

**ARTICLE 4:**

Are you in favor of the adoption of Amendment No. 3 as proposed by the Planning Board

for the Town of Pelham Zoning Ordinance as follows: Amend Article IX, "Senior & Elderly Housing" Sections 307-49, 50B, 52, 53-1, 53-2, 53-3 and 53-4 to clarify definitions, increase lot sizing requirements, reduce frontage requirements to minimize Town road maintenance costs, increase setbacks, and require additional amenities (Recommended by the Planning Board 5-0-0.)

**ARTICLE 5:**

Are you in favor of the adoption of Amendment No. 4 as proposed by the Planning Board for the Town of Pelham Zoning Ordinance as follows: Amend Article XI "Signs", Sections 307-69, 70, 71 and 72 to clarify definitions and restrictions, to limit size, color, and message length for electronic message displays, to allow charitable event signs off-premises, to limit roof signs, to allow larger "group" signs to better identify multiple shops within plazas, and to increase sign permit fees (Recommended by the Planning Board 5-0-0.)

**ARTICLE 6:**

Are you in favor of the adoption of Amendment No. 5 as proposed by the Planning Board for the Town of Pelham Zoning Ordinance as follows: Amend Article XIII "Enforcement", Article 307-88D to clarify non-expiration of variances in compliance with NH State Law. (Recommended by the Planning Board 5-0-0.)

**ARTICLE 7:**

Are you in favor of the adoption of Amendment No. 6 as proposed by the Planning Board for the Town of Pelham Zoning Ordinance as follows: Amend Article VIII "Flood Plain Development Ordinance", to revise old definitions and add new definitions and references to NH RSAs to meet new requirements of the National Flood Insurance Program (NFIP). Failure to adopt these changes will result in Pelham being suspended from the National Flood Insurance Program.  
(Recommended by the Planning Board 5-0-0.)

**ARTICLE 8:**

Shall the Town vote to raise and appropriate the sum of \$7,300,000 (gross budget) for the construction of a new central fire station and to authorize the Board of Selectmen to issue \$6,900,000 in bonds or notes in accordance with the provisions of the Municipal Budget Act (RSA 33), and to authorize the Selectmen to negotiate and determine the rate of interest thereon and the maturity and other terms thereof not to exceed a term of 15 years and to take any other action they deem appropriate to effectuate the sale and/or issuance of said bonds or notes and additionally to apply \$400,000 of impact fees to the construction project and also raise and appropriate the sum of \$25,000 for the first year's interest and costs? (Recommended by Selectmen) (Recommended by Budget Committee) (3/5 Majority Vote Required) Article 10 is a bond article and was taken up first for discussion at the Deliberative Session. Ray Cashman spoke on behalf of Fire Chief Walker who was admitted to the hospital that morning. He said that the Planning Board was contacted to find out when they predicted full buildout and what the population would be for the Town and, with a committee comprised of 6 Firefighters and 8 members of the public, designed the central fire station according to that. He explained that they do not have the appropriate facility to

deal with all the issues. The overall size of the core space (the operational part which consists of office area, training rooms, living quarters) will be 4400 sq. ft. opposed to the old building of 2360 sq. ft. and will address all the issues that they have now. The apparatus bay that is proposed is going to house the apparatus they have right now and will not need to ask for any additional apparatus. Necessities that were added in include meeting existing building codes, NFPA codes and OSHA codes which right now they do not meet these. This new central fire station has been designed for full buildout. Bill Scanzani said that a new impact fee schedule is in place which will take effect probably by March 1<sup>st</sup> that will help pay for this new central fire station. Approximately 60% of the cost of this central fire station would be paid for with impact fees and not from taxpayer dollars. He said that we are looking at approximately 4.5 million dollars of impact fees against 6.9 million dollar cost; basically costing taxpayers, over a 15-year bond, someplace in the vicinity of 2.5 million dollars to build this station. Victor Danevich announced that there are multi-media presentations available on PTV and on the Pelham Fire Department website. Tom Domenico stated that the present balance is \$400,000 in impact fees already collected and that would be applied immediately. We are going to continue collecting impact fees which will continue to offset the tax burden on an on-going basis. Because this is a Bond Article it was taken up first for discussion and will appear first on the ballot as Article 8. This article was previously Article 10. 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 13, 2007.

A motion was made to restrict reconsideration on Article 8.

#### ARTICLE 9:

To see if the Town will vote to accept all of Greenmeadow Drive and the middle portion of Longview Drive (stations 35+00 to 50+00 belonging to K&B Development) as Class V Town roads.

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

Bill Scanzani, Chairman of the Planning Board, spoke saying that these roads were inspected by the Town Planner and Road Agent and that they have met all conditions of the requirements for releasing the bonds on the roads. This article was previously Article 8. 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 13, 2007.

#### ARTICLE 10:

To see if the Town will authorize the Board of Selectmen to accept Quail Run Lane as a Class V Town road once the off-site improvements are completed to the satisfaction of the Planning Board and to accept Empire Road as a Class V Town road once the remaining project items are completed to the Planning Board's satisfaction. The Selectmen shall conduct a public hearing prior to final action. (Recommended by the Planning Board 5-0-0) This article was previously Article 9. 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 13, 2007.

#### ARTICLE 11:

Shall the Town vote to hear the reports of auditors, agents, and other committees heretofore chosen and pass any votes relating thereto? (Majority Vote

Required) 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 13, 2007.

**ARTICLE 12:**

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 \$9,916,234? Should this article be defeated, the default budget shall be \$9,567,713 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. (\$9,992,620 approved by the Selectmen) (Majority Vote Required) Greg Farris spoke saying that this year's budget discussion with the Selectmen was the most productive. He explained that they came in with a zero based budget which made things easier to review budgets, preparing budgets for the following year and department heads more accountable to their requests for money. 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 13, 2007.

<b><u>Dept</u></b>	<b><u>2007</u></b>	
	<b><u>BOS Recommended</u></b>	<b><u>BudCom Recommended</u></b>
Assessor	<b>\$94,052</b>	\$94,052
Budget Committee	<b>\$2,469</b>	\$2,469
Cable Department	<b>\$78,460</b>	\$78,460
Cemetery	<b>\$119,224</b>	\$118,939
Conservation Committee	<b>\$9,698</b>	\$8,298
Debt Service Interest	<b>\$238,735</b>	\$238,735
Debt Service Principal	<b>\$440,746</b>	\$440,746
Elections	<b>\$14,112</b>	\$14,112
Emergency Management	<b>\$72,165</b>	\$72,165
Fire Department	<b>\$1,376,673</b>	\$1,335,088
Health Officer	<b>\$4,250</b>	\$4,250
Health Services	<b>\$50,050</b>	\$50,050
Highway Maintenance	<b>\$879,125</b>	\$877,670
Human Services	<b>\$80,905</b>	\$80,905
Insurance	<b>\$1,248,075</b>	\$1,248,075
Legal	<b>\$90,000</b>	\$90,000
Library	<b>\$228,812</b>	\$228,756
Parks & Recreation	<b>\$232,071</b>	\$197,071
Planning Dept	<b>\$267,872</b>	\$265,372
Police Department	<b>\$2,082,424</b>	\$2,084,390
Retirement	<b>\$644,619</b>	\$644,619
Selectmen Expenses	<b>\$469,750</b>	\$469,550
Senior Center	<b>\$68,932</b>	\$68,060
Town Buildings	<b>\$460,973</b>	\$460,973
Town Celebrations	<b>\$9,550</b>	\$9,550

Town Clerk	<b>\$184,829</b>	\$189,829
Transfer	<b>\$536,169</b>	\$536,169
Treasurer	<b>\$7,830</b>	\$7,830
Trust Funds	<b>\$50</b>	\$50
	<b>\$9,992,620</b>	<b>\$9,916,234</b>

A motion was made to restrict reconsideration on all Articles through 12.

**ARTICLE 13:**

Shall the Town vote to raise and appropriate the sum of \$100,000 to be placed in the Compensated Absence Trust Fund for the purpose of disbursing accrued time (annual vacation and sick leave) to terminating employees as required by law and/or negotiated contracts? The fund is currently depleted. \$70,000 of this amount would meet projected current growth in the liability and \$30,000 would accrue toward the present unfunded liability of \$583,873. (Recommended by Selectmen)  
(Recommended by Budget Committee) (Majority Vote Required) I direct the Clerk to place Article 13 on the official ballot to be voted on at the second session of this meeting on March 13, 2007.

**ARTICLE 14:**

Shall the town vote to authorize the Selectmen to enter into a 5 year lease agreement for \$345,000 for the purpose of leasing/purchasing a Fire Pumper Truck and to raise and appropriate the sum of \$ 81,900 for the first year's payment for that purpose? This agreement will have a non-appropriation and non-replacement clause as prescribed by state statute. (Recommended by Selectmen)(Recommended by Budget Committee)(Majority Vote Required) Ray Cashman spoke saying that we only have one fire engine in Town. It is a loaner from a Company who may be building our new one if this gets approved. He said they are running about 1500 calls per year; approximately 53% are fire related. He explained that no community around can support their Town in a structure fire by themselves and have to rely heavily on mutual aid. Right now we cannot give mutual aid. He also explained that each truck has a particular function; tanker truck – all it does is carry water to scene; fire attack pumbers – take lines in to put the fire out inside the building and it is what protects us when we go in for search and rescue and look for any victims – all required to perform our job. I direct the Clerk to place Article 14 on the official ballot to be voted on at the second session of this meeting on March 13, 2007.

**ARTICLE 15:**

Shall the town vote to raise and appropriate the sum of \$138,901 for the purpose of hiring and equipping four new Firefighter/EMT positions? The amount raised equals the costs from July to December, 2007 after which the position, if approved, will be funded through the Fire Department operating budget.  
(Recommended by Selectmen) (Recommended by Budget Committee) (Majority Vote Required) Ray Cashman spoke saying we presently have 3 firefighter EMT's on duty at anytime. 51% of all calls are multiple calls. By law, we have to have 2 licensed medical personnel on an ambulance to go out the door. We have no backup at this time which is very important. Tom Domenico said this is a no-brainer. It is purely a public safety

issue and we need to insure this. I direct the Clerk to place Article 15 on the official ballot to be voted on at the second session of this meeting on March 13, 2007.

A motion was made to restrict reconsideration on all Articles through 15.

**ARTICLE 16:**

Shall the town vote to raise and appropriate the sum of \$57,770 for the purpose of funding and equipping a Full Time Deputy Fire Chief? The amount raised equals the costs from July to December, 2007 after which the position, if approved, will be funded through the Fire Department operating budget. (Recommended by Selectmen) (Not Recommended by Budget Committee) (Majority Vote Required) Ed Gleason made an amendment to adjust the figure of \$57,770 to \$45,071 and it was seconded. The reason was the recalculation of the fringe benefit enabled the Board of Selectmen to reduce the total cost. Bill Scanzani stated that the entire cost is not just salary; it includes equipment and fringe benefits. Tom Domenico explained that over the past couple of years they have looked at all the town departments and have identified some issues that if you were running a business you would uncover and attempt to solve and one of those issues is succession planning. The fire department was one area where they identified the need to have succession planning. It is an investment to insure continuity in that department. The amendment was adopted. I direct the Clerk to place Article 16, as amended, on the official ballot to be voted on at the second session of this meeting on March 13, 2007.

**ARTICLE 17:**

Shall the town vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of enabling safety measures to protect against pandemics and outbreaks such as West Nile Virus and EEE and to appoint the Selectmen as agents to expend and furthermore to raise and appropriate the sum of \$40,000 to be placed in this fund? (Recommended by Selectmen) (Recommended by Budget Committee) (Majority Vote Required) Tom Domenico stated that the permitting process is a large portion of the sum. Bob Chatel said that we are a POD (Point of Distribution) Town and that we will be treating our own people. He explained that when an outbreak occurs you cannot buy supplies so we need to stock up in case of an emergency. I direct the Clerk to place Article 17 on the official ballot to be voted on at the second session of this meeting on March 13, 2007.

**ARTICLE 18:**

Shall the Town vote to approve cost items included in the three year Collective Bargaining Agreement ratified by the Board of Selectmen of the Town of Pelham and the Professional Fire Fighters of Pelham, International Association of Fire Fighters Local 4546, which calls for the following increases in salaries and benefits and to further raise and appropriate \$46,683 to fund the first year of the agreement?

<u>YEAR</u>	<u>COST</u>	<u>ACCUMULATED COST</u>
2007	\$46,683	
2008	\$69,186	\$ 115,869
2009	\$63,594	\$ 185,055

(Recommended by Selectmen) (Recommended by Budget Committee) (Majority Vote Required) Greg Farris explained that they are getting an HMO plan; if they want a PPO plan they will pay the difference. He explained that the group gave a lot in completely changing over their medical program. It was total co-operation in thinking of the Town in their best interest. I direct the Clerk to place Article 18 on the official ballot to be voted on at the second session of this meeting on March 13, 2007.

A motion was made to restrict reconsideration on all Articles through 18.

**ARTICLE 19:**

Shall the town vote to raise and appropriate the sum of \$45,651 for the purpose of hiring and equipping one new Police Officer? The amount raised equals the costs from June to December, 2007 after which the position, if approved, will be funded through the Police Department operating budget. (Recommended by Selectmen) (Recommended by Budget Committee) (Majority Vote Required) Evan Haglund spoke saying that they only have two officers on the midnight to eight shift. He explained that the Town has grown enormously and the seriousness of the calls that the officers face are getting more dangerous. It has become a priority to increase the staffing level on that shift. He also said that the amounts include benefits and equipment package. I direct the Clerk to place Article 19 on the official ballot to be voted on at the second session of this meeting on March 13, 2007.

**ARTICLE 20:**

Shall the town vote to raise and appropriate the sum of \$244,407 for repair, maintenance and upgrading of town roads, to be offset by the State Highway Grant for highway construction? This will be a non-lapsing account per RSA 32:7. (Recommended by Selectmen) (Recommended by Budget Committee) (Majority Vote Required) I direct the Clerk to place Article 20 on the official ballot to be voted on at the second session of this meeting on March 13, 2007.

A motion was made to restrict reconsideration on all Articles through 20.

**ARTICLE 21:**

Shall the town vote to raise and appropriate the sum of \$35,000 to be placed in the Tallant Road / Willow Street Bridge Capital Reserve Fund? This funding is for the Willow Street Bridge which is identified by the State of New Hampshire as being sub-standard and is eligible for 80% grant reimbursement. There is approximately \$113,000 in this fund. (Recommended by Selectmen) (Recommended by Budget Committee) (Majority Vote Required) I direct the Clerk to place Article 21 on the official ballot to be voted on at the second session of this meeting on March 13, 2007.

**ARTICLE 22:**

Shall the Town vote to raise and appropriate the sum of \$170,000 for the purpose of obtaining State Permits and constructing a second egress from George M. Muldoon Park on to Nashua Road? (Recommended by Selectmen) (Recommended by

Budget Committee) (Majority Vote Required) Darren McCarthy, Parks and Recreation Director, spoke saying that there is a potential for a disaster to happen at this park. There is a huge bottleneck going out into Mammoth Road because there is only one entrance going in and out of the park. This would provide another entrance and exit and provide safety for everyone. Holly Saurman said that as of this year Pelham Little League will have over 800 Pelham children registered in all the divisions from T-ball up to major league. She said that this would be money well spent. I direct the Clerk to place Article 22 on the official ballot to be voted on at the second session of this meeting on March 13, 2007.

#### ARTICLE 23:

Shall the town vote to raise and appropriate the sum of \$195,000 to construct two soccer fields and to correct and address drainage and erosion issues at Raymond Park in compliance with the town's State Permit issued by the Department of Environmental Services? (Recommended by Selectmen) (Recommended by Budget Committee) (Majority Vote Required) Darren McCarthy, Parks and Recreation Director, said that they have in their office a 13-page plan on this article. He explained that they have some open ended permits in that location where they are considering building the soccer fields and if this article is voted down this issue will not go away. He said that we have to control the erosion and drainage issues there. The Town has already encumbered \$40,000 for this year to control that. He said that rather than going in year after year and keep spending money, it would be more viable to build soccer fields to open up this park that is over 250 acres so people can use it. A lot of this park was given to the Town of Pelham and it is not going to be developed with homes. There was a question as to ATV's on our public property. Victor Danevich answered saying that, through Town vote, there are no ATV's allowed on our public Town property and second that through two years of discussion with N.H. Fish and Game Dept. there is no bow hunting or any kind of rifle or firearm discharge allowed in any of our three parks. I direct the Clerk to place Article 23 on the official ballot to be voted on at the second session of this meeting on March 13, 2007.

#### ARTICLE 24:

Shall the Town vote to raise and appropriate the sum of \$40,000 for the purpose of refurbishing the current bathrooms at the Pelham Veteran's Memorial Park? (Recommended by Selectmen) (Not Recommended by Budget Committee) (Majority Vote Required) A motion was made by Victor Danevich to amend and seconded to change the sum of \$40,000 to \$39,000. He explained that the intent of this warrant was to put some money aside to do basic building maintenance at Pelham Veterans Memorial Park. There was a lot of discussion as to what to do with the buildings and that was the reason for the warrant. There was a lot of data collected and shared by the Parks and Recreation Director and Mr. Danevich said that he thinks the Budget Committee would give reconsideration to this warrant for potential support. The motion to reconsider was passed. The amendment was adopted. There was a meeting by the Budget Committee on Tuesday, February 13<sup>th</sup> to reconsider this warrant article and it passed. I direct the Clerk to place Article 24, as amended, on the official ballot to be voted on at the second session of this meeting on March 13, 2007.

A motion was made to restrict reconsideration on all Articles through 24.

**ARTICLE 25:**

Shall the Town vote to raise and appropriate up to \$35,000 from the Forestry Trust Fund for the purpose of land stewardship (signage, trail maps, parking, etc.), forest management, tree care, security, public education, and other costs associated with the maintenance and care of Town forestland? The balance of this fund is approximately \$94,000. All expenditures to be approved by the Board of Selectmen. This is a non-lapsing account. Funds requested come from revenues produced by timber harvesting, not property taxes. No tax impact. (Recommended by Forestry Committee) (Recommended by Conservation Commission) (Recommended by Selectmen) (Recommended by Budget Committee) (Majority Vote Required). I direct the Clerk to place Article 25 on the official ballot to be voted on at the second session of this meeting on March 13, 2007.

**ARTICLE 26:**

Shall the town vote to raise and appropriate the sum of \$198,000 to correct code issues with electrical and sprinkler systems in Sherburne Hall and to furthermore install heating, ventilation, and air conditioning systems? (Recommended by Selectmen) (Recommended by Budget Committee) (Majority Vote Required) I direct the Clerk to place Article 26 on the official ballot to be voted on at the second session of this meeting on March 13, 2007.

**ARTICLE 27:**

Shall the Town vote to establish a Senior Center Building Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of constructing an addition and making improvements to the current Senior Center and to raise and appropriate the sum of \$100,000 to be placed in that fund for that purpose? (Recommended by Selectmen) (Recommended by Budget Committee) (Majority Vote Required) Victor Danevich, Chairman for the Board of Selectmen, spoke on behalf of Sue Hovling, Senior Center Director, who could not attend due to a conflict in scheduling. He said that there is an active group starting to work on plans and that they have sketches by TF Moran and a few others. The Senior Center continues to expand and we need to create an account to put a little bit of money away each year so that when the need arises it will not be a tax impact. Jeff Gowan, Planning Director, stated that he has put in his budget this year, if approved, to develop an impact fee for the Senior Center which would contribute additional funds to this Capital Reserve Fund. I direct the Clerk to place Article 27 on the official ballot to be voted on at the second session of this meeting on March 13, 2007.

**ARTICLE 28:**

To see if the Town will vote to designate the "Lower Beaver Brook" wetland system as a prime wetland as authorized in RSA 482-A:15. No tax impact. (Recommended by Planning Board and Conservation Commission) Paul Gagnon explained that this is the second largest wetland complex that the wetland scientist that did this work for us has ever studied in his career. It is approximately 416 acres, some 9 miles of shore land and is a remarkable piece of property. I direct the Clerk to place Article 28 on the official ballot to be voted on at the second session of this meeting on March 13, 2007.

### ARTICLE 29:

To see if the town will vote to adopt Pelham interim residential growth management regulation.

To insure that growth occurs in an orderly, planned manner that town services such as safety, schools, roads, municipal infrastructure, human services, fire, police, and value are all maintained. "To preserve and enhance the existing community character and value of property". (Submitted by Petition) (Not Recommended by the Planning Board) (Majority Vote Required) Jeff Gowan said that he completely understands the sentiment that caused this petition warrant article to come forward. He explained a couple of problems with it: you will find in NH RSA's the ability to establish a growth control ordinance lies with the Planning Board not with the general public and that this article is flawed and cannot have any effect even if it passed by the voters. More importantly, in 2006 Pelham, N.H. reached a 10 year low in issuing building permits; fewer than in the last decade. Town Counsel, John Ratigan, explained that RSA 674:23 is the statute that allows municipalities to adopt an interim growth regulation and they lay out a very detailed procedure. It has to start with the Planning Board and so you cannot initiate growth control through a petition warrant article. If this article is adopted it will have no legal effect. I direct the Clerk to place Article 29 on the official ballot to be voted on at the second session of this meeting on March 13, 2007.

### ARTICLE 30:

To see if the town will vote to raise and appropriate the sum of \$30,000 to pay for the cost to clean up an illegal tire dump including oversight costs and the costs of disposing the tires and other unsuitable materials located in a portion of the J. Albert Lynch addition to the Elmer G. Raymond Park. Passage of this article will not prevent the Town from seeking further restitution against those whom may be found responsible for the creation of the illegal tire dump. (Submitted by Petition) (Not Recommended by Selectmen) (Recommended by Budget Committee) (Majority Vote Required) Bill Scanzani made an amendment and it was seconded to change the sum of \$30,000 to -0- which would allow us to continue to move forward if the \$197,000 warrant article is passed. It was seconded for discussion purposes. He made that motion only with the understanding that as a by product of the \$197,000 warrant article that the tire dump would be cleaned up. Greg Farris spoke saying that there was not enough money in the \$197,000 warrant article to clean up the tire dump. Bill Scanzani asked to withdraw the motion to amend the sum of \$30,000 to zero. Holly Saurman, who seconded the amendment, agreed with withdrawing the motion. The motion passed. Bill Scanzani made a second amendment which would add a sentence at the end of the article after the word dump. "If this Article fails, it will not prevent the Town of Pelham from taking any action to clean up the tire dump with other funds." John Ratigan, Town Counsel, said he thinks that the Department of Revenue would honor the spirit of the vote that is reflected on the Article. The amendment was adopted. I direct the Clerk to place Article 30, as amended, on the official ballot to be voted on at the second session of this meeting on March 13, 2007.

A motion was made to restrict reconsideration on all Articles through 30.

### ARTICLE 31:

To see if the town will vote to raise and appropriate the sum of nine hundred and sixty thousand dollars (\$960,000) for the purpose of constructing a multipurpose 140'x120'

gymnasium facility in Pelham Veterans Memorial Park with 52'x36' available for a stage, office and conference space. User fees collected from groups using the multipurpose gym facility will be returned to the Town of Pelham and will offset the ENTIRE appropriation. (Submitted by Petition) (Not Recommended by Selectmen) (Not Recommended by Budget Committee) (Majority Vote Required) Liz Fontanella spoke saying that this was submitted to CIP by Parks and Recreation Director on May 5, 2005. It was given priority #1 or A on the Park and Recreation list of capital improvements. Based on the information and figures that the P&R Director put together it will not only pay for itself within a few years but will also generate revenue for the Town. The revenue by user fees is thought to be well over 1.5 million dollars within just a few years. This is a projected revenue stream and all of that goes back directly to the General Fund. She also explained that there is a safety issue; the buildings we have now are not safe. There was much discussion on why we need this building. Tom Domenico said that the Board of Selectmen recognize this as a need, not a priority. He said, if approved, we will see 60 to 70 cents on our tax rate next year. When faced with priorities, public safety is paramount and we need to focus on other items this year and table this for another time. Joe Puddister made an amendment and it was seconded to increase the figure of \$960,000 to \$970,000 in the first sentence. The reason is to reconsider this and have money to handle the roads and security issues. A handcount was requested. The results were Yes – 20 No – 21. The amendment was defeated. Joe Puddister made a second amendment to eliminate the word “ENTIRE” in the last sentence and add after the word offset “a portion of”. A hand count was requested. The results were Yes -26 No – 15. The amendment was adopted. I direct the Clerk to place Article 31, as amended, on the official ballot to be voted on at the second session of this meeting on March 13, 2007.

#### ARTICLE 32:

Pursuant to RSA Chapter 673:2 Subsection II.(a), are you in favor of allowing the Board of Selectmen to appoint the 6 members of the Planning Board who are residents of the town. The Planning Board is a Quasi-judicial board according to State Statute and as such must follow specific laws and duties. (Submitted by Petition) (Majority Vote Required) Peter McNamara stated that we need to go back to an appointed Board because the Board of Selectmen are accountable to the voters for good reason. The Planning Board is an implementing Board that implements the laws of the State as well as the by-laws and the zoning ordinances of the Town. Alfio Torrisi made an amendment and it was seconded to delete the second sentence in this article “The Planning Board is a Quasi-judicial board according to State Statute and as such must follow specific laws and duties. Dave Hennessy said that the RSA definitely does say the Planning Board is a Quasi-judicial board. He explained that you do need experience, you do have to attend workshops and need be knowledgeable about these issues because the Town could be held liable. The amendment to delete the sentence was defeated. I direct the Clerk to place Article 32 on the official ballot to be voted on at the second session of this meeting on March 13, 2007.

#### ARTICLE 33:

Shall to Town of Pelham vote to raise and appropriate the sum of \$100,000 for the purpose of fixing the traffic problems at the intersection of Mammoth Rd. and Sherburne Rd. These Roads are State Roads. No money is available in the State Budget to fix this

intersection presently nor will it be scheduled in the 14 year State Transportation Plan. Said Money would be combined with funds collected from approved residential developments on Sherburne Rd. and surrounding areas and be used for the minimum down payment of 20% needed in order to apply for CTAP or other grants in order to complete this project with funds allocated to communities within the Rte 93 widening corridor. (Submitted by Petition) (Recommended by Selectmen) (Not Recommended by Budget Committee) (Majority Vote Required) A friendly amendment was made by Bill Scanzani to change the down payment of 20% to 30% in the seventh line of the article. He explained that the minimum down payment to apply for a grant to fix traffic problems at the intersection of Mammoth Road and Sherburne Road is 30 percent, not 20%, as stated. The amendment was adopted. I direct the Clerk to place Article 33, as amended, on the official ballot to be voted on at the second session of this meeting on March 13, 2007.

A motion was made to restrict reconsideration on all Articles through 33.

**ARTICLE 34:**

To see if the town will go on record in support of effective actions by the President and the Congress to address the issue of climate change which is increasingly harmful to the environment and economy of New Hampshire and to the future well being of the people of Pelham.

These actions include:

1. Establishment of a national program requiring reductions of U.S. greenhouse gas emissions while protecting the U.S. economy.
2. Creation of a major national research initiative to foster rapid development of sustainable energy technologies thereby stimulation new jobs and investment.

In addition, the town of Pelham encourages New Hampshire citizens to work for emission reductions within their communities, and we ask our Selectmen to consider the appointment of a voluntary energy committee to recommend local steps to save energy and reduce emissions.

The record of the vote on this article shall be transmitted to the New Hampshire Congressional Delegation to the President of the United States, and to declared candidates for those offices. (Submitted by Petition) (Majority Vote Required) I direct the Clerk to place Article 34 on the official ballot to be voted on at the second session of this meeting on March 13, 2007.

A motion was made to restrict reconsideration on Article 34.

**ARTICLE 35:**

To see if the town will vote to raise and appropriate the sum of Twenty thousand Dollars (\$20,000) to be combined with Twenty Thousand Dollars (\$20,000) of private funds provided by the Pelham Little League organization and its volunteer membership to install fencing and sprinkler system on the two new fields behind the playground at Muldoon Park. (Submitted by Petition) (Not Recommended by Selectmen) (Not Recommended by Budget Committee) (Majority Vote Required) An amendment was made by Holly Saurman to add the sentence "The \$20,000.00 appropriation shall be 100% funded with money received from the sale of timber taken from Muldoon Park and

placed in the Forestry Trust Fund. (No tax impact)" after Muldoon Park. She explained that Muldoon Park was a gift to the Town and was to be used for recreation. She said that they are not asking for tax money just asking for a portion of the sale of timber. Bob Blinn said as of right now the Little League has spent approximately \$18,000. They want to put a fence up and install a sprinkler system which comes to \$39,600. They are asking for a little help and they will also be putting more money in after these two projects are done. The reason they do this is for the kids and to have a safe place. Little League is the biggest program in Pelham. Deb Waters said that Muldoon Park is under a management plan – a plan proposed by our Town Forester. The Selectmen approved the plan and there are very specific needs. The revenue that is determined from the Forestry Management Plan is only an estimate. In the \$35,000 that the Forestry Committee has requested is \$7,000 dedicated to work on Muldoon Park. Holly Saurman said that they are not asking for tax money just asking for a portion of the funds generated from the sale of timber. She also wanted it noted that Muldoon Park, like Raymond Park, has never been deemed a Town Forest. Money generated at the Park should stay at the Park. The amendment was defeated. A hand count was requested. The results were Yes – 15 No – 23. I direct the Clerk to place Article 35 on the official ballot to be voted on at the second session of this meeting on March 13, 2007.

A motion was made to restrict reconsideration on Article 35.

**ARTICLE 36:**

To see if the Town will vote to raise and appropriate the sum of \$148,164.80 for the purpose of building a Cemetery Garage. The department needs garage space for equipment along with space for a small office, bathroom and meeting room. This will be a non-lapsing account per RSA 32:7 and will not lapse until the project is complete or in two years, whichever is less. (Recommended by the Cemetery Trustees) (Recommended by Budget Committee) (Majority Vote Required) Jeff Gowan made an amendment and it was seconded to add the wording after Garage in the first sentence "and that the Board of Selectmen consider naming the facility in memory of Red Gibson." The amendment was adopted. I direct the Clerk to place Article 36, as amended, on the official ballot to be voted on at the second session of this meeting on March 13, 2007.

A motion was made to restrict reconsideration on Article 36.

Greg Farris made an announcement that the Budget Committee would be holding a Meeting for reconsideration on Articles 16 and 24 because they were reconsidered with a different monetary amount. The meeting was held on Tuesday, February 13, 2007 at 7:30 p.m. The outcome was Article 16 stayed the same (Not Recommended by Budget Committee) and Article 24 would change to (Recommended by Budget Committee).

Respectfully Submitted,

Dorothy A. Marsden,  
Town Clerk

**TAX COLLECTOR'S REPORT**  
 For the Municipality of PELHAM Year Ending 12/31/07

**DEBITS**

UNCOLLECTED TAXES-		Levy for Year 2007 of this Report	PRIOR LEVIES		
BEG. OF YEAR*			2006	2005	2004
Property Taxes	#3110	xxxxxx	1,217,761.46		
Resident Taxes	#3180	xxxxxx			
Land Use Change	#3120	xxxxxx	21,990.00		
Yield Taxes	#3185	xxxxxx			
Excavation Tax @ \$.02/yd	#3187	xxxxxx			
Utility Charges	#3189	xxxxxx			
		xxxxxx			

**TAXES COMMITTED THIS YEAR**

Property Taxes	#3110	26,787,073.00	
Resident Taxes	#3180		
Land Use Change	#3120	470,982.00	52,330.00
Yield Taxes	#3185	2,130.81	6,178.89
Excavation Tax @ \$.02/yd	#3187	376.00	
Utility Charges	#3189		

**OVERPAYMENT:**

Property Taxes	#3110	27,841.00	16,958.55	1,263.00	1,206.00
Resident Taxes	#3180				
Land Use Change	#3120				
Yield Taxes	#3185				
Excavation Tax @ \$.02/yd	#3187				
2008 Prepayments		10,799.30			
Interest - Late Tax	#3190	16,892.90	59,358.85		
Resident Tax Penalty	#3190				
<b>TOTAL DEBITS</b>		<b>27,316,095.01</b>	<b>1,374,575.75</b>	<b>1,263.00</b>	<b>1,206.00</b>

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

NH DEPARTMENT OF REVENUE ADMINISTRATION  
 MUNICIPAL SERVICES DIVISION  
 P.O. BOX 487, CONCORD, NH 03302-0487  
 (603)271-3397

MS-61  
 Rev. 07/07

**TAX COLLECTOR'S REPORT**  
 For the Municipality of PELHAM Year Ending 12/31/2007

**CREDITS**

REMITTED TO TREASURER	Levy for this Year 2007	PRIOR LEVIES (PLEASE SPECIFY YEARS)		
		2006	2005	2004
Property Taxes	25,500,643.17	1,215,963.01		
Resident Taxes				
Land Use Change	438,388.00	56,910.00		
Yield Taxes	133.59	3,526.35		
Interest (include lien conversion)	16,892.90	59,358.85		
Penalties				
Excavation Tax @ \$.02/yd	376.00			
Utility Charges				
Conversion to Lien (principal only)				
<b>DISCOUNTS ALLOWED</b>				

**ABATEMENTS MADE**

Property Taxes	20,191.00	18,755.00	1,263.00	1,206.00
Resident Taxes				
Land Use Change		17,410.00		
Yield Taxes		2,652.54		
Excavation Tax @ \$.02/yd				
Utility Charges				
<b>CURRENT LEVY DEEDED</b>				

**UNCOLLECTED TAXES - END OF YEAR #1080**

Property Taxes	1,294,079.83			
Resident Taxes				
Land Use Change	32,594.00			
Yield Taxes	1,997.22			
Excavation Tax @ \$.02/yd				
Utility Charges				
Prepayments 2008	10,799.30			
<b>TOTAL CREDITS</b>	<b>27,316,095.01</b>	<b>1,374,575.75</b>	<b>1,263.00</b>	<b>1,206.00</b>

**TAX COLLECTOR'S REPORT**  
 For the Municipality of PELHAM Year Ending 12/31/2007

**DEBITS**

	Last Year's Levy 2006	PRIOR LEVIES	
		2005	2004
Unredeemed Liens Balance at Beg. of Fiscal Year		131,696.06	49,409.62
Liens Executed During Fiscal Year	393,350.61		
Interest & Costs Collected (AFTER LIEN EXECUTION)	7,903.09	15,870.10	16,242.54
<b>TOTAL DEBITS</b>	<b>401,253.70</b>	<b>147,566.16</b>	<b>65,652.16</b>

**CREDITS**

REMITTED TO TREASURER:	Last Year's Levy 2006	PRIOR LEVIES (PLEASE SPECIFY YEARS)	
		2005	2004
Redemptions	190,958.21	86,188.80	41,756.69
Interest & Costs Collected (After Lien Execution)	#3190	15,870.10	16,242.54
REFUND OF LIEN	-48.81		
Abatements of Unredeemed Liens	11,878.40		7,652.93
Liens Deeded to Municipality			
Unredeemed Liens Balance End of Year	#1110	190,562.81	45,507.26
<b>TOTAL CREDITS</b>	<b>401,253.70</b>	<b>147,566.16</b>	<b>65,652.16</b>

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

TAX COLLECTOR'S SIGNATURE Dorothy A. Marston DATE Jan. 18, 2008

## 2007 STATEMENT OF TOWN CLERK ACCOUNTS

### RECEIPTS

Motor Vehicle Permits	\$2,200,923.00
Dog Licenses	5,636.00
Dog State Fees	2,670.50
Municipal Agent Fees	33,872.50
Title Fees	5,988.00
Vital Statistics	11,349.00
Hunt/Fish Licenses	6,927.00
UCC'S	3,375.00
Boat Fees	17,664.80
Miscellaneous	<u>3,482.00</u>
TOTAL	\$2,291,887.80

### REMITTED TO TREASURER

Motor Vehicle Permits	\$2,200,923.00
Dog Licenses, Penalties & State Fees	8,306.50
Municipal Agent Fees	33,872.50
Title Fees	5,988.00
Vital Statistics	11,349.00
Hunt/Fish Licenses	6,927.00
Miscellaneous	3,482.00
UCC'S	3,375.00
Boat Fees	<u>17,664.80</u>
TOTAL	\$2,291,887.80

Respectfully Submitted,

*Dorothy Marsden*  
Dorothy Marsden  
Town Clerk

## 2007 ANNUAL REPORT FROM THE BOARD OF ASSESSORS

To the residents of Pelham:

The Board of Selectmen has the statutory responsibility as the Board of Assessors. An assistant for the Board of Assessors was hired in 2004 and this office 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. Vision Appraisal Technology from Northboro, Massachusetts was contracted to perform the revaluation.

Vision Appraisal completed the full measure and list of all real property in the Town of Pelham with an effective date of 1 April 2006. Since a statistical update was not performed this year, our assessed values remained the same for tax year 2007.

The total valuation for the community in 2007 is \$1,723,056,453. This includes all properties - exempt and utilities. Excluding exempt properties and utilities, our valuation is \$1,711,489,153.

Our new tax rate is \$15.81 per \$1000 valuation. The rate is broken down into: local school at \$8.85, county at \$.96, municipal at \$3.89 and state education rate at \$2.11.

Once the tax bills are mailed, property owners are eligible to seek abatement through the Town. In a year were no update is performed 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 2007 is 104.5%. 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 2007 using the fair market sales from October 1, 2006 to September 31, 2007 our COD is 6.6

Future efforts to maintain a COD under 20 as set by the ASB may require annual valuation activity. When we find ourselves in a position where the COD is approaching 20 or greater and our equalization rate 90% or greater than 110% we will be asked by the DRA, what efforts we are undertaking to bring our community values back into range.

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 to maintain values on a consistent basis. This will entail the remeasure and list of all properties over a five year period with statistical updates on an every other year basis. At the end of our 5 year certification cycle, we will be within the parameters established by the ASB.

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

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

Respectfully submitted,

Susan Snide  
Assessing Assistant

## TAX RATE PER 1,000 VALUATION

Year	Ratio	Town	County	School	State	Total
1965		11.30	3.90	43.80		59.00
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

\*revaluation year

---

**TOWN OF PELHAM,  
NEW HAMPSHIRE**

**MANAGEMENT LETTER**

**FOR THE YEAR ENDED  
DECEMBER 31, 2006**

---



**PROFESSIONAL ASSOCIATION**

**Certified Public Accountants**

Board of Selectmen  
Town of Pelham  
Pelham, New Hampshire

In planning and performing our audit of the financial statements of the Town of Pelham, New Hampshire for the year ended December 31, 2006 we considered the Town's internal control structure to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on the internal control structure.

During our audit we did become aware of several matters in the current year that were opportunities for strengthening internal controls and operating efficiency. The memorandum that accompanies this letter summarizes our comments and suggestions regarding those matters and also addresses the status of the prior year's audit findings and recommendations. This letter does not affect our report dated November 2, 2007 on the financial statements of the Town of Pelham, New Hampshire.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various Town personnel and we will be pleased to discuss them in further detail at your convenience, to perform any additional studies of these matters or to assist you in implementing the recommendations.

Respectfully submitted,

*Mason + Rich, P.A.*

**MASON + RICH PROFESSIONAL ASSOCIATION**  
**Certified Public Accountants**

November 2, 2007

SIX  
BICENTENNIAL  
SQUARE  
CONCORD NH  
03301  
T 603.224.2000  
F 603.224.2613

VISIT US AT [WWW.MASONRICH.COM](http://WWW.MASONRICH.COM)

**TOWN OF PELHAM, NEW HAMPSHIRE  
MANAGEMENT LETTER**

---

**STATUS OF PRIOR YEAR'S FINDINGS AND RECOMMENDATIONS**

**GENERAL**

***Background*** – The Town changed its accounting software in June 2005. Because of the differences in the software reporting methodology, the Town was required to spend a lot of unexpected additional time reconciling items after the conversion was completed. In addition the Town went from reporting one fund on the old software to reporting multiple funds on the new software, thus complicating and adding additional time to reconciling the interfund activity. Because of these issues, two critical items as detailed below were not able to be reconciled timely.

***Prior Year's Finding/Recommendation*** – We had noted that the General Fund bank account was NOT being reconciled to the general ledger on a timely basis. An unreconciled account balance can be a source for the compounding of errors in other balance sheets, revenue and expenditure accounts. In addition, predicting cash position and cash needs become much more difficult, if not impossible. Also, an open invoice report for accounts payable at year end did not readily reconcile to the general ledger. As a result, vendor transactions could be entered in the wrong period or even the amount entered incorrectly. We had recommended that the Town Accountant and the Treasurer should be reconciling timely to the bank and each other on a more timely basis. We had also recommended that an open invoice report be run timely at month end and reconciled to the balance as reported on the balance sheet run at the same time for all funds.

***Status*** – We did not note that these two items were an issue during the 2006 audit.

**FIRE IMPACT FEES**

***Prior Year's Finding/Recommendation*** – We had found in testing a sample of fire impact fees assessed that the correct amount had not been charged. The fire impact fee schedule dictated that builders be assessed \$.46 per square foot. We had found that builders were being charged \$.45 per square foot. Consequently, the Town had an average of \$36 lost for each fire impact fee charged. Also, all of the fees that we had tested had been rounded down to the nearest dollar. We had recommended that the Town charge and collect the total correct fire impact fee of \$.46 per square foot.

***Status*** – We noted in our current year's testing that the \$.46 amount was not being consistently used.

***Management's Comments*** – The appropriate individuals were advised of this inconsistency and the correct fire impact fees are being calculated and collected.

**TOWN OF PELHAM, NEW HAMPSHIRE  
MANAGEMENT LETTER**

---

**CURRENT YEAR'S FINDINGS AND RECOMMENDATIONS**

**LIBRARY**

*Finding* – We noted in our audit procedures at the Library that monthly bank reconciliations were not being done.

*Recommendation* – An extremely important part of control over revenues and expenditures is the timely monthly reconciliation of the bank account to the check book.

*Management's Comments* – The Library Trustees have been informed of this finding and have been instructed to have monthly bank reconciliation available for 2007. Help from the Finance Office has been offered to them if needed. This should be corrected for the year ended 2007.

**SCHOOL DISTRICT IMPACT FEES**

*Finding* – We found in our testing of the School District impact fees that the amount charged was consistently being rounded down, resulting in lost revenues.

*Recommendation* – We would recommend that the fees be computed at the full amount, without any rounding.

*Management's Comments* – The Planning Department has been informed of this finding and made immediate changes to the procedures to assure that this was corrected. The building inspector is now required to complete an impact fee worksheet which is attached to the checks that are submitted to the Finance Office along with the copies kept in the files at the Planning Department. Random reviews by both the Planning Department Supervisor and the Finance Director are being performed. It is felt that these two measures should prevent any recurrences of errors in the future.

**GENERAL – INTERFUND ACCOUNTS**

*Finding* – We found that a number of the interfund account balances (due to or due from accounts) were either not in balance between the funds or were no longer valid balances.

*Recommendation* – While the accounting software can not yet produce a report restricted only to the due from and due to accounts, it is extremely important that the Town Accountant run monthly balance sheets for all funds and then summarize the due to and due from accounts in an Excel spreadsheet to be sure that the month end account balances balance among the funds and that they are also correctly stated.

*Management's Comments* – The Finance Office acknowledges the limitations of the software and will make the necessary changes in procedure to fulfill the recommendations of the auditors.

TOWN OF PELHAM, NEW HAMPSHIRE  
MANAGEMENT LETTER

---

**TRUSTEES OF TRUST FUNDS**

*Finding* – The Trustees have transferred the majority of their funds to a bank trust department. However, the Trustees still hold a number of stocks, some of which have either split or been redeemed and replaced with other stocks.

*Recommendation* – We would recommend that the Trustees immediately begin the process, as recommended a few years ago, of redeeming the shares and remitting the proceeds to the bank trust department.

*Management's Comments* – The Trustees of the Trust Funds have been informed of this finding and will proceed to come up with an acceptable plan in the handling of the stocks going forward.

---

**TOWN OF PELHAM,  
NEW HAMPSHIRE**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED  
DECEMBER 31, 2006**

---

## **INDEX TO FINANCIAL STATEMENTS AND SUPPLEMENTAL SCHEDULES**

Report of Independent Auditors.....1

### **Required Supplemental Information**

Town Management's Discussion and Analysis .....2-8

### **Basic Financial Statements**

Statement of Net Assets .....9-10

Statement of Activities.....11

### **Fund Financial Statements**

Balance Sheet – Governmental Funds .....12-13

Reconciliation of Total Government Fund Balance  
to Net Assets of Governmental Activities.....14

Statement of Revenues, Expenditures and  
Changes in Fund Balances – Governmental Funds .....15-16

Reconciliation of the Statement of Revenue, Expenditures  
And Changes in Fund Balance of Governmental Activities .....17

Statement of Net Assets – Fiduciary Funds .....18

Statement of Changes in Fiduciary Net Assets .....19

Notes to Basic Financial Statements.....20-35

### **Required Supplemental Information**

Actual Revenues and Expenditures Compared to  
Legally Adopted Budget – General Fund .....36-38



MASON + RICH

PROFESSIONAL ASSOCIATION

Certified Public Accountants

## REPORT OF INDEPENDENT AUDITORS

To the Board of Selectmen

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Pelham New Hampshire, as of and for the year ended December 31, 2006, which collectively comprise the Town of Pelham's basic financial statements as listed in the index. These financial statements are the responsibility of the Town of Pelham's management. 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 of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our 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 Town of Pelham, New Hampshire, as of December 31, 2006 and the respective changes in financial position and cash flows, where applicable, thereof, for the year then ended in conformity with accounting principles generally accepted in the United States of America.

The management's discussion and analysis and budgetary comparison information on pages 2 through 8 and 36 through 38 are not a required part of the basic financial statements but are supplemental information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplemental information. However, we did not audit the information and express no opinion on it.

Respectfully submitted,

*Mason + Rich, P.A.*

MASON + RICH PROFESSIONAL ASSOCIATION  
Certified Public Accountants

November 2, 2007

SIX

BICENTENNIAL

SQUARE

CONCORD NH

03301

T 603.224.2000

F 603.224.2613

VISIT US AT [WWW.MASONRICH.COM](http://WWW.MASONRICH.COM)

## **TOWN MANAGEMENT'S DISCUSSION AND ANALYSIS**

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

---

Our discussion and analysis of the Town of Pelham's financial performance provides an overview of the Town's financial activities for the fiscal year ended December 31, 2006. Please read it in conjunction with the Town's financial statements.

***Financial Highlights***

- The Town's net assets for the year ended December 31, 2006 were \$17,894,415.
- At the end of 2006, the Town's governmental funds reported a combined ending fund balance of \$5,211,554. Of this amount, \$4,392,094 was available for spending (unreserved fund balance) on behalf of its citizens.
- At the end of the year, unreserved fund balance for the General Fund was \$1,611,026 which represents 16 percent of total General Fund expenditures.

***Overview of the Financial Statements***

This annual report consists of a series of financial statements. These statements are organized so the reader can understand the Town as a financial whole or as an entire operating entity. The statements also provide a detailed look at specific financial conditions.

The Town's basic financial statements are comprised of three components: The Town-wide financial statements (also referred to as the Basic Financial Statements), fund financial statements, and notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

***Town-Wide Financial Statements***

The Town-wide financial statements are designed to provide readers with a broad overview of the Town's finances, in a manner similar to a private-sector business.

***Statement of Net Assets and Statement of Activities***

The statement of net assets presents information on all of the Town's assets and liabilities, with the difference between the two reported as net assets. The statement of activities presents information showing how the Town's net assets changed during the current year. These statements are prepared using the accrual basis of accounting similar to the accounting method used by private sector companies. This basis of accounting takes into consideration all of the current year's revenues and expenses, regardless of when the cash is received or paid.

The change in net assets is important because it tells the reader whether, for the Town as a whole, the financial position of the Town has improved or diminished. However, in evaluating the overall position of the Town, nonfinancial information such as changes in the Town's tax base and the condition of the Town's capital assets will also need to be evaluated.

---

*(Continued on next page)*

*- Page 2 -*

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

---

In the statement of net assets and the statement of activities, the Town reports on Governmental Activities.

**Governmental Activities** - The Town's programs and services are reported here, including General Government, Fire Department, Police Department, Highways and Streets, Transfer, Health and Welfare, Parks and Recreation, Conservation, Library, Cemetery, and Cable TV. These services are funded primarily by taxes and intergovernmental revenues, including federal and state grants and other shared revenues.

***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 objects. The Town, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Town can be divided into two categories: governmental funds and fiduciary funds. Fund financial statements provide detailed information about the Town's major funds. Based on the restriction on the use of moneys, the Town has established many funds that account for the multitude of services provided to our residents. At the end of 2006 the town had two major funds, the general fund and the Conservation Commission. The Conservation Commission being considered a major fund due to its portion rising above the 10 percent of the total liabilities threshold because of a large land purchases made beginning in 2005.

- ***Governmental Funds*** – Governmental funds are used to account for essentially the same functions reported as governmental activities on the government-wide financial statements. Most of the Town's basic services are reported in these funds that focus on how money flows into and out of the funds and the year end balances available for spending. These funds are reported on the modified accrual basis of accounting that measures cash and all other financial assets that can be readily converted to cash. The governmental fund statements provide a detailed short-term view of the Town's general government operations and the basic services being provided, along with the financial resources available.

Because the focus of the 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 on the government-wide financial statements. By doing so, readers may better understand the long-term effect of the government's short-term financial decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The Town maintains a multitude of individual governmental funds. Information is presented separately on the governmental fund balance sheet and on the governmental fund statement of revenues, expenditures, and changes in fund balances for the major funds, which were identified earlier. Data from the other governmental funds are combined into a single, aggregated presentation.

---

*(Continued on next page)*

- Page 3 -

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

---

- ***Fiduciary Funds*** – Fiduciary funds are used to account for resources held for the benefit of parties outside the Town. Fiduciary funds are not reflected on the government-wide financial statements because the resources from those funds are not available to support the Town's programs. The accounting method used for fiduciary funds is much like that used for the proprietary funds.

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

**Other Information** – In addition to the basic financial statements and accompanying notes, this report also presents required budgetary information.

***Government-Wide Financial Analysis***

Table 1 provides a comparative summary of the Town's net assets for 2005 and 2006.

	<b>Net Assets Comparative</b>	
	<b>2005</b>	<b>2006</b>
<b>Assets</b>		
Current and Other Assets	\$ 11,948,088	\$ 12,873,214
Capital Assets, Net	<u>15,976,790</u>	<u>19,231,305</u>
Total Assets	<u><u>\$ 27,924,878</u></u>	<u><u>\$ 32,104,519</u></u>
<b>Liabilities</b>		
Current and Other Liabilities	\$ 7,680,545	\$ 7,675,826
Long-Term Liabilities	<u>6,003,584</u>	<u>6,534,278</u>
Total Liabilities	<u><u>\$ 13,684,129</u></u>	<u><u>\$ 14,210,104</u></u>
<b>Net Assets</b>		
Invested in Capital Assets, Net of Related Debt	\$ 10,987,925	\$ 13,290,392
Restricted	852,791	908,296
Unrestricted	<u>2,400,033</u>	<u>3,695,727</u>
Total Net Assets	<u><u>\$ 14,240,749</u></u>	<u><u>\$ 17,894,415</u></u>

As noted earlier, the Town's net assets, when reviewed over time, may serve as a useful indicator of the Town's financial position. In the case of the Town, assets exceeded liabilities by \$17,894,415 as of December 31, 2006. This is an increase of \$3,653,666. The bulk of this increase is in the infrastructure section of Capital Assets and is comprised of the newly accepted 2006 roads along with the completion of the construction of the Tallant Road Bridge. The largest portion of the Town's net assets (74 percent) reflects its investment in capital assets (e.g. land and improvements, buildings and building improvements, improvements other than buildings, machinery and equipment, vehicles, and infrastructure) less any related debt used to acquire those assets that is still outstanding. The Town uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the Town'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.

---

*(Continued on next page)*

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

---

An additional portion of the Town's net assets (5 percent) represents resources that are subject to restrictions on how they can be used. The remaining balance of unrestricted assets (\$3,695,727) may be used to meet the Town's ongoing obligations to citizens and creditors.

Table 2 shows the changes in net assets for 2005 compared to 2006.

<b>Changes in Net Assets</b>		
<b>Town of Pelham</b>		
	<b>2005</b>	<b>2006</b>
<b>Revenues</b>		
Program Revenues:		
Charges for Services	\$ 2,949,393	\$ 3,068,486
Operating Grants and Contributions	467,522	406,571
Capital Grants and Contributions	<u>162,512</u>	<u>3,725,326</u>
Total Program Revenues	<u>3,579,427</u>	<u>7,200,383</u>
General Revenues		
Taxes:		
General Purpose Property Taxes	4,720,088	5,161,897
Education Property Taxes	15,308,003	16,547,724
County Property Taxes	1,517,188	1,579,895
Franchise Fees	134,143	130,330
Payment in Lieu of Taxes	28,658	9,780
Other Taxes	696,015	262,390
Grants and Contributions Not Restricted to Specific Programs	539,894	577,714
Interest and Investment Earnings	172,822	409,703
Gain (Loss) on Disposal of Capital Assets	25,604	401
Miscellaneous	24,814	25,848
Transfers		
Total General Revenues	<u>23,167,229</u>	<u>24,705,682</u>
Total Revenues	<u>26,746,656</u>	<u>31,906,065</u>
<b>Program Expenses</b>		
General Government	2,878,233	3,524,983
Fire Department	1,231,210	1,408,247
Police Department	1,888,581	2,164,753
Highways and Streets	1,263,774	1,489,627
Sanitation	556,677	564,708
Health and Welfare	100,474	85,300
Parks and Recreation	372,502	453,006
Conservation	40,037	19,865
Library	261,790	258,657
Intergovernmental	16,825,191	18,127,619
Interest on Long-term Debt	<u>120,477</u>	<u>267,481</u>
Total Expenses	<u>25,538,946</u>	<u>28,364,246</u>
Increase (Decrease) in Net Assets	<u>\$ 1,207,710</u>	<u>\$ 3,541,819</u>

*(Continued on next page)*

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

---

***Governmental Activities***

The Town's direct charges to users of governmental services made up \$3,068,486 or 43 percent of total program revenues. These charges are for fees associated with permits, fines, fees, plowing, recreational activities, and employee insurance reimbursements. The most significant change in this statement is the Program Revenues/Capital Grants and Contributions. In 2006, there is an increase of \$3,562,814. This is comprised of the value of Tallant Road bridge upon completion and the acceptance of a large number of roads contributed to the Town from developers in 2006, which was one of the new reporting requirements under GASB 34.

Property tax revenues accounts were \$23,289,516 of the \$24,705,682 total general revenues for governmental activities, or 94 percent of total revenues.

The School District accounted for \$16,547,724 of the \$28,364,246 for governmental activities, or 58 percent of total expenses. The next largest program was General Government, accounting for \$3,524,983 and representing 12 percent of total governmental expenses.

Table 3 for governmental activities, indicates the total cost of services and the net cost of services. The statement of activities reflects the cost of program services and the charges for services, and sales, grants, and contributions offsetting those services. The net cost of services identifies the cost of those services supported by tax revenues and unrestricted intergovernmental revenues.

**Governmental Activities**

	2005		2006	
	Total Expense	Net Cost	Total Expense	Net Cost
General Government	\$ 2,878,233	\$ (325,454)	\$ 3,524,983	\$ (1,020,523)
Fire Department	1,231,210	(975,930)	1,408,247	(1,156,318)
Police Department	1,888,581	(1,776,878)	2,164,753	(1,990,789)
Highways and Streets	1,263,774	(919,059)	1,489,627	2,497,862
Sanitation	556,677	(529,388)	564,708	(529,574)
Health and Welfare	100,474	(62,286)	85,300	(77,040)
Parks and Recreation	372,502	(136,845)	453,006	(224,831)
Conservation	40,037	(39,495)	19,865	(19,503)
Library	261,790	(248,516)	258,657	(248,047)
Intergovernmental:				
School District	15,308,003	(15,308,003)	16,547,724	(16,547,724)
County	1,517,188	(1,517,188)	1,579,895	(1,579,895)
Interest on Long-term Debt	<u>120,477</u>	<u>(120,477)</u>	<u>267,481</u>	<u>(267,481)</u>
Total Expenses	<u><u>\$ 25,538,946</u></u>	<u><u>\$ (21,959,519)</u></u>	<u><u>\$ 28,364,246</u></u>	<u><u>\$ (21,163,863)</u></u>

---

*(Continued on next page)*

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

---

Charges for services, operating and capital grants and contributions funded 14 percent of the total cost of the General Government expenses of the Town. The remaining \$21,959,519 in General Government expenses is funded by property taxes and intergovernmental revenues. One large notable difference between 2005 and 2006 is in the Highway and Streets line item. This line item includes the roads accepted from developers by the Town in the annual vote. This is a reporting requirement under GASB 34.

***Financial Analysis of Town Funds***

As noted earlier, the Town uses fund accounting to ensure and demonstrate compliance with finance related legal requirements.

***Governmental Funds***

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

As of December 31, 2006, the Town's governmental funds reported a combined ending fund balance of \$5,211,554. Approximately 84 percent of this total (\$4,392,094) constitutes unreserved fund balance, which is available for spending at the Town's discretion. The remainder of the fund balance is reserved to indicate that it is not available for new spending because it has already been committed to liquidate contracts and purchase orders or a variety of other restricted purposes (\$819,460) from the prior year.

The General Fund is the primary operating fund of the Town. At the end of 2006, unreserved fund balance was \$1,611,026, while total fund balance was \$2,430,486. As a measure of the General Fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total fund expenditures. Unreserved fund balance represents 16 percent of total General Fund expenditures, while total fund balance represents 24 percent of that same amount.

The fund balance of the Town's General Fund decreased by \$273,486 during 2006. The key factor in this decrease is the \$700,000 of beginning fund balance that was contributed by the Board of Selectmen towards setting the 2006 tax rate.

***Budgetary Highlights***

By State statute, the Town of Pelham Selectmen adopts the annual operating budget for the Town on the first day of January. For the General Fund, the net change in fund balance was \$(273,486). As noted previously, the majority of the increase of expenditures over revenues occurred from the reduction of taxes due to the \$700,000 contributed from fund balance for the 2006 tax rate.

---

*(Continued on next page)*

- Page 7 -

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

---

***Capital Assets and Debt Administration***

Capital Assets – The Town's investment in capital assets for government activities as of December 31, 2006 was \$19,231,305 (net of accumulated depreciation). This investment in capital assets includes land and improvements, buildings and improvements, improvements other than buildings, machinery and equipment, vehicles and infrastructure.

The bulk of the increase in the Town's capital assets is the roads accepted by the Town from the developers, along with the completed the construction of the Tallant Road Bridge.

**Note IV C** (Capital Assets) provides additional information about capital asset activity during 2006.

Long-Term Debt – At December 31, 2006, the Town had total general obligation bonded debt outstanding of \$5,940,913.

Moody's Investor Services has assigned an underlying rate of A2 to the outstanding general obligation debt of the Town. However, an AAA credit rating was listed on the bonds as a result of the purchaser acquiring bond insurance.

In addition, the Town's long-term obligations include compensated absences of \$593,365 which decreased \$50,034 (8 percent) in 2006. This was due mainly to the retirement of a long-time employee who was one of the few remaining whose compensated absence was covered under a "grandfather" clause which allowed for a large accumulation of unused time. Additional information on the Town's long-term debt can be found in **Note IV F** of this report.

***Economic Factors***

One of the significant factors in the year of 2006 was that there was a town-wide revaluation completed. The results of this revaluation brought our equalized rate from 43.3% in 2005 to 100% in 2006. This did not result in an increased tax revenue, but rather a redistribution of the billed tax revenues.

In 2006, we saw an impending recession which resulted in a number of developments being put on hold. It was towards the end of the revaluation process that this impending recession became apparent. At that time, a decision was made to continue as we had started which meant that we were probably pricing at the top of the market, but that we would correct this with the proposed cyclical (annual) updates.

***Requests for Information***

This financial report is designed to provide a general overview of the Town's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Town of Pelham, Selectmen Office, 6 Village Green, Pelham, NH 03076.

## **BASIC FINANCIAL STATEMENTS**

TOWN OF PELHAM, NEW HAMPSHIRE  
STATEMENT OF NET ASSETS  
DECEMBER 31, 2006

	<u>Governmental Activities</u>
<b>ASSETS</b>	
Cash and Equivalents	\$ 8,662,689
Temporary Investments	1,336,830
Investments	184,127
Taxes Receivable	1,441,410
Accounts Receivable	308,962
Due from Other Governments	680,759
Internal Balances	-
Inventories and Prepads	135,755
Restricted Assets	70,682
Property by Tax Deed and Title	<u>52,000</u>
Capital Assets:	
Land and Improvements	4,561,620
Buildings and Improvements	6,090,240
Infrastructure	8,952,314
Furniture, Equipment and Vehicles	3,118,167
Construction in Progress	-
Less Accumulated Depreciation	<u>(3,491,036)</u>
Total Capital Assets, Net of Depreciation	<u>19,231,305</u>
<b>TOTAL ASSETS</b>	<b>\$ 32,104,519</b>
	(Continued)

TOWN OF PELHAM, NEW HAMPSHIRE  
STATEMENT OF NET ASSETS  
DECEMBER 31, 2006

	<u>Governmental Activities</u>
<b><i>LIABILITIES</i></b>	
Accounts Payable	\$ 511,353
Due to Other Governments	6,947,724
Accrued Liabilities	198,483
Retainage Payable	3,266
Deferred Revenues	-
Liabilities Payable from Restricted Assets	15,000
Non-current Liabilities:	
Bond Anticipation Note Payable	-
Portion Due or Payable Within One Year:	
Obligations Under Capital Lease	-
Bonds and Notes Payable	440,709
Portion Due or Payable After One Year:	
Obligations Under Capital Lease	-
Bonds and Notes Payable	5,500,204
Compensated Absences Payable	593,365
<b><i>Total Liabilities</i></b>	<b><u>14,210,104</u></b>
<b><i>NET ASSETS</i></b>	
Invested in Capital Assets, Net of Related	
Debt	13,290,392
Restricted for:	
Capital Reserves	438,404
Permanent Funds:	
Nonexpendable	469,892
Unrestricted	3,695,727
<b><i>Total Net Assets</i></b>	<b><u>\$ 17,894,415</u></b>

The Accompanying Notes are an Integral Part of This Financial Statement

- Page 10 -

**Statement 2**

**TOWN OF PELHAM, NEW HAMPSHIRE**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED DECEMBER 31, 2006**

<i>Functions/Programs</i>	<i>Expenses</i>	Program Revenues			<i>Net (Expense) Revenue and Change in Net Assets</i>
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
<i>Governmental Activities:</i>					
General Government	\$ 3,524,983	\$ 2,477,042	\$ 4,378	\$ 23,040	\$ (1,020,523)
Fire Department	1,408,247	195,792	5,600	50,557	(1,156,318)
Police Department	2,164,753	136,004	37,960	-	(1,990,789)
Highways and Streets	1,489,627	26,535	325,995	3,634,999	2,497,862
Sanitation	564,708	35,134	-	-	(529,574)
Health and Welfare	85,300	8,260	-	-	(77,040)
Parks and Recreation	453,006	189,357	22,028	16,790	(224,831)
Conservation	19,865	362	-	-	(19,503)
Library	258,657	-	10,610	-	(248,047)
<i>Intergovernmental:</i>					
School District	16,547,724	-	-	-	(16,547,724)
County	1,579,895	-	-	-	(1,579,895)
Interest on Long-term Debt	267,481	-	-	-	(267,481)
<i>Total Governmental Activities</i>	<b>\$ 28,364,246</b>	<b>\$ 3,068,486</b>	<b>\$ 406,571</b>	<b>\$ 3,725,376</b>	<b>\$ (21,163,863)</b>
<i>General Revenues:</i>					
Taxes:					
Property Taxes Levied for General Purposes					\$ 161,897
Property Taxes Levied for Education					16,547,724
Property Taxes Levied for County					1,579,895
Franchise Fees					130,330
Other Taxes					262,390
Payment in Lieu of Taxes					9,780
Grants and Contributions Not Restricted to Specific Programs					577,714
Interest and Investment Earnings					409,703
Gain (Loss) on Disposal of Capital Assets					401
Miscellaneous					25,848
Transfers					-
Total General Revenues, Special Items and Transfers					<b>\$ 24,705,682</b>
Change in Net Assets					<b>\$ 3,541,819</b>
Net Assets, Beginning of Year, Restated					<b>\$ 14,352,596</b>
Net Assets, End of Year					<b>\$ 17,894,415</b>

The Accompanying Notes are an Integral Part of This Financial Statement

## **FUND FINANCIAL STATEMENTS**

Statement 3

TOWN OF PELHAM, NEW HAMPSHIRE  
 BALANCE SHEET  
 GOVERNMENTAL FUNDS  
 DECEMBER 31, 2006

ASSETS	General	Conservation Commission	Other Governmental Funds	Total
				Governmental Funds
Cash	\$ 7,483,086	\$ 5,191	\$ 1,174,412	\$ 8,662,689
Temporary Investments	358,443	410,979	600,133	1,369,555
Investments	-	-	184,127	184,127
Taxes Receivable	1,441,410	-	-	1,441,410
Accounts Receivable	303,451	-	5,511	308,962
Due From Other Governments	678,770	-	1,989	680,759
Due From Other Funds	1,110,255	469,431	396,857	1,976,543
Inventories	1,891	-	-	1,891
Prepaid Expenses	117,424	-	5,540	122,964
Restricted Assets: Cash	-	-	37,956	37,956
Property by Tax Lien and Title	52,000	-	-	52,000
<b>TOTAL ASSETS</b>	<b>\$ 11,546,730</b>	<b>\$ 885,601</b>	<b>\$ 2,406,525</b>	<b>\$ 14,838,856</b>

The Accompanying Notes are an Integral Part of This Financial Statement

(Continued)  
 - Page 12 -

Statement 3  
(Continued)

TOWN OF PELHAM, NEW HAMPSHIRE  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
DECEMBER 31, 2006

	General	Conservation Commission	Other Governmental Funds	Total	
				Governmental Funds	Governmental Funds
<b>LIABILITIES AND FUND BALANCES</b>					
<i>Liabilities</i>					
Accounts Payable	\$ 490,953	\$ -	\$ 20,400	\$ 511,353	
Accrued Liabilities	114,064	-	-	-	114,064
Bond Anticipation Note Payable	-	-	-	-	-
Due to Other Governments	6,947,724	-	-	-	6,947,724
Due to Other Funds	1,500,889	-	475,658	-	1,976,547
Deferred Revenue	62,614	-	-	-	62,614
Liabilities Payable from Restricted Assets:					
Contract and Retainage Payable	-	-	15,000	15,000	
<i>Total Liabilities</i>	<u>9,116,244</u>	<u>-</u>	<u>511,058</u>	<u>9,627,302</u>	
<i>Fund Balances</i>					
Reserved for Encumbrances	700,145	-	-	-	700,145
Reserved for Inventories	1,891	-	-	-	1,891
Reserved for Prepays	117,424	-	-	-	117,424
Unreserved Reported in:					
General Fund	1,611,026	-	-	-	1,611,026
Special Revenue Funds (Deficit)	-	885,601	824,275	-	1,709,876
Capital Projects Funds	-	-	523,577	-	523,577
Permanent Fund	-	-	547,615	-	547,615
<i>Total Fund Balances</i>	<u>2,430,486</u>	<u>885,601</u>	<u>1,895,467</u>	<u>5,211,554</u>	
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b><u>\$ 11,546,730</u></b>	<b><u>\$ 885,601</u></b>	<b><u>\$ 2,406,525</u></b>	<b><u>\$ 14,838,856</u></b>	

(Continued)  
The Accompanying Notes are an Integral Part of This Financial Statement  
- Page 13 -

TOWN OF PELHAM, NEW HAMPSHIRE  
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCE  
TO NET ASSETS OF GOVERNMENTAL ACTIVITIES  
DECEMBER 31, 2006

<i>Total Governmental Fund Balances Above</i>	\$ 5,211,554
<i>Amounts Reported for Governmental Activities in the Statement of Net Assets Are Different Because of the Following Items:</i>	
Capital Assets Used in Governmental Activities Are NOT Financial Resources and Therefore Are NOT reported in the Funds.	19,231,305
Other Long-term Assets, such as Welfare Liens Receivable, Are NOT Available to Pay for Current-period Expenditures and Therefore Are Deferred in the Funds:	
Welfare Liens	46,122
Current Land Use	16,493
Long-term Liabilities, Including Bonds Payable and Unmatured Compensated Absences, Are NOT Due and Payable in the Current Period and Therefore Are NOT Reported in the Funds.	(6,618,698)
Expenditures to Acquire Capital Assets are Reported as Expenditures in the Funds BUT Are Considered to be Prepaid Items to be Capitalized in Future Years on the Net Assets of Governmental Activities.	10,900
Certain Liabilities Capital Assets are NOT Considered to be Fund Liabilities at Year End in the Funds BUT Are Considered to be Liabilities That are Capitalized at Year End in the Net Assets of Governmental Activities.	(3,261)
<i>Net Assets of Governmental Activities - Statement 1</i>	
<u>\$ 17,894,415</u>	

The Accompanying Notes are an Integral Part of This Financial Statement

**Statement 4**

**TOWN OF PELHAM, NEW HAMPSHIRE**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2006**

	General	Conservation Commission	Other Governmental Funds	Total Governmental Funds
<b>Revenues</b>				
Taxes	\$ 23,451,969	\$ 223,890	\$ -	\$ 23,675,859
Licenses, Permits and Fees	2,379,588	-	-	2,379,588
Intergovernmental	1,507,950	-	162,408	1,670,358
Charges for Services	536,835	-	307,395	844,230
Interest and Dividends	220,180	17,648	171,877	409,705
Miscellaneous	27,169	-	56,533	83,702
<b>Total Revenues</b>	<b>28,123,691</b>	<b>241,538</b>	<b>698,213</b>	<b>29,063,442</b>
<b>Expenditures</b>				
<i>Town:</i>				
General Government	2,991,155	-	27,537	3,018,692
Public Safety	3,189,570	-	327,885	3,517,455
Highways and Streets	838,359	-	7,500	845,859
Sanitation	552,545	-	-	552,545
Health	38,215	-	-	38,215
Welfare	67,650	-	-	67,650
Culture and Recreation	543,615	-	208,776	752,391
Conservation	7,932	11,932	-	19,864
Debt Service - Principal	369,634	-	-	369,634
- Interest	234,473	-	-	234,473
Capital Outlay	1,339,881	-	78,088	1,417,969
<b>Total Town Expenditures</b>	<b>\$ 10,173,029</b>	<b>\$ 11,932</b>	<b>\$ 649,786</b>	<b>\$ 10,834,747</b>

The Accompanying Notes are an Integral Part of This Financial Statement

(Continued)  
- Page 15 -

Statement 4  
(Continued)

TOWN OF PELHAM, NEW HAMPSHIRE  
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2006

	General	Conservation Commission	Other Governmental Funds	Total Governmental Funds
<i>Other Governmental Units:</i>				
School District Assessment	\$ 16,547,724	\$ -	\$ -	\$ 16,547,724
County Taxes	1,579,895	-	-	1,579,895
<i>Total Other Governmental Units</i>	<i>18,127,619</i>	<i>-</i>	<i>-</i>	<i>18,127,619</i>
<i>Total Expenditures</i>	<i>28,300,648</i>	<i>11,932</i>	<i>649,786</i>	<i>28,962,366</i>
Excess (Deficiency) of Revenues Over Expenditures	(176,957)	229,606	48,427	101,076
<i>Other Financing Sources (Uses)</i>				
Proceeds of General Obligation Bonds	-	1,335,000	-	1,335,000
Proceeds of Capital Lease	-	-	-	-
Operating Transfers In	66,242	-	188,962	255,204
Operating Transfers (Out)	(162,771)	-	(92,433)	(255,204)
<i>Total Other Financing Sources (Uses)</i>	<i>(96,529)</i>	<i>1,335,000</i>	<i>96,529</i>	<i>1,335,000</i>
Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses)	(273,486)	1,564,606	144,956	1,436,076
Fund Balances, Beginning of Year, Restated	2,703,972	(679,005)	1,750,511	3,775,478
Fund Balances (Deficit), End of Year	\$ 2,430,486	\$ 885,601	\$ 1,895,467	\$ 5,211,554

(Continued)

The Accompanying Notes are an Integral Part of This Financial Statement

- Page 16 -

**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 (STATEMENT 2)**  
**FOR THE YEAR ENDED DECEMBER 31, 2006**

***Net Change in Fund Balances - Total Governmental Funds***

***Amounts Reported for Government Activities in the Statement of Activities Are***  
***Different Because of the Following Items:***

Governmental Funds Report Capital Outlays as Expenditures. In the Statement of Activities the Cost of Those Capital Outlay Items is Capitalized and the Cost of Those Capitalized Assets is Then Charged Over Their Estimated Useful Lives as Depreciation Expense. This is the Amount by Which Depreciation Expense Exceeded Capital Outlay Expenditures in the Current Period.

Donations or Contributions of Capitalized Assets on the Statement of Activities Are Recognized as a Capital Contribution Revenue Whereas the Donation or Contribution Revenue is NOT Recorded on the Fund Statements.

Revenues in the Statement of Activities That do NOT Provide Current Financial Resources Are NOT Reported as Revenues in the Funds Statement:

Welfare Liens  
Current Land Use Taxes

Expenditures to Acquire Capital Assets are Reported as Expenditures in the Funds BUT Are Considered to be Prepaid Items to be Capitalized in Future Years on the Net Assets of Governmental Activities.

Proceeds From Debt Issues Are Reported as an Other Financing Source (Proceeds of Long-Term Bonds) in the Funds Statement. However, Debt Issue Proceeds Increase Long-term Liabilities (Bonds Payable) in the Statement of Net Assets. The Repayment of Bond Principal is an Expenditure (Debt Service) in the Governmental Funds. The Repayment of Principal Reduces Long-term Liabilities in the Statement of Net Assets

Payment of Interest is Reported as an Expenditure When Due in the Governmental Funds. Interest is Accrued at Year End in the Statement of Activities.

Some Expenses Reported in the Statement of Activities, Such as Compensated Absences, do NOT Require the Use of Current Financial Resources. Accordingly, They Have NOT Been Reported as Expenditures in the Governmental Funds.

***Change in Net Assets of Governmental Funds - Statement 2***

<b><i>Net Change in Fund Balances - Total Governmental Funds</i></b>	<b><i>\$ 1,436,076</i></b>
--	----------------------------

The Accompanying Notes are an Integral Part of This Financial Statement

Statement 5

TOWN OF PELHAM, NEW HAMPSHIRE  
STATEMENT OF FIDUCIARY NET ASSETS  
AGENCY AND PRIVATE PURPOSE TRUSTS  
DECEMBER 31, 2006

	Agency Funds	Private Purpose Trusts
<b>ASSETS</b>		
Cash	\$ 701,811	\$ 133,148
Temporary Investments	1,412,269	-
Investments, At Fair Value	-	-
Accounts Receivable	19,370	-
<b>TOTAL ASSETS</b>	<b>\$ 2,133,450</b>	<b>\$ 133,148</b>
<b>LIABILITIES</b>		
Accounts Payable	\$ 228,147	\$ -
Due to Other Governments	1,242,896	-
Due to Specific Individuals	662,407	-
<b>Total Liabilities</b>	<b>\$ 2,133,450</b>	<b>-</b>
<b>NET ASSETS</b>		
Held in Trust for Scholarships	119,130	
Held in Trust for School District	14,018	
<b>Total Net Assets</b>	<b>\$ 133,148</b>	

The Accompanying Notes are an Integral Part of This Financial Statement

TOWN OF PELHAM, NEW HAMPSHIRE  
STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS  
PRIVATE PURPOSE TRUSTS  
FOR THE YEAR ENDED DECEMBER 31, 2006

---

*Additions*

Gifts and Contributions	\$ 30,062
Earnings on Investments	3,643
<b>Total Additions</b>	<b><u>33,705</u></b>

*Deductions*

Scholarships Awarded	720
Payments to School District	15,000
<b>Total Deductions</b>	<b><u>15,720</u></b>

Changes in Net Assets Held in Trust	17,985
Net Assets, Beginning of Year	115,163
<b>Net Assets, End of Year</b>	<b><u>\$ 133,148</u></b>

---

The Accompanying Notes are an Integral Part of This Financial Statement - Page 19 -

**TOWN OF PELHAM, NEW HAMPSHIRE  
NOTES TO THE FINANCIAL STATEMENT**

---

**I | SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

***A. Reporting Entity***

The Town of Pelham, New Hampshire (the Town) is a municipal corporation governed by an elected five member Board of Selectmen. The Town was incorporated in 1746. The Town's annual budget is approved by ballot vote of the voters at the Town Meeting held in March each year and the Selectmen, with the assistance of the Town Administrator, are then responsible for managing the Town's day to day operations during the year within the constraints of the budget that was approved. The Town engages in a comprehensive range of municipal services, including general government administration, public safety, health, welfare, human service programs, planning, community development, recreation, cultural, and library activities.

The accompanying financial statements include the transactions of all funds of the Town and other governmental organizations included in the Town's reporting entity because of the significance of their operations or financial relationships with the Town in accordance with the criteria set forth by the Governmental Accounting Standards Board. The funds' operations as reflected in the financial statements are those under the control of the Town. There are no agencies or entities which should be presented with the Town reporting standards for governmental units.

***B. Government-Wide and Fund Financial Statements***

The government-wide financial statements (i.e., the statement of net assets and the statement of changes in net assets) report information on all of the non-fiduciary activities of the Town. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

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.

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 funds are reported as separate columns in the fund financial statements.

---

*(Continued on next page)*

*- Page 20 -*

**TOWN OF PELHAM, NEW HAMPSHIRE  
NOTES TO THE FINANCIAL STATEMENT**

---

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

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. 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.

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 government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. 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.

Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the Town.

The Town's fiduciary funds (which have been redefined and narrowed in scope) are presented in the fund financial statements by type (private purpose and agency). Since, by definition, these assets are being held for the benefit of a third party and cannot be used to address activities or obligations of the Town, these funds are not incorporated into the government-wide financial statements.

The Town reports the following major governmental funds:

**General Fund:**

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

**Conservation Fund:**

Under New Hampshire RSA's 36 A:5 and 79 A:25, a Town may elect at the annual Town Meeting to place all or a portion of current land use change revenues in a conservation fund and be "allowed to accumulate from year to year. The funds must be in the custody of the Town's Treasurer with disbursements made upon order of the Conservation Commission.

**Non-Major Governmental Fund Types:**

**Special Revenue Funds** – accounts for specific revenue sources that are restricted by law or administrative action to expenditure for specific purposes. Non-major special revenue funds include the Public Library, Police Department OHRV Fund, Castle Hill, Cable Equipment Grant,

---

*(Continued on next page)*

*- Page 21 -*

**TOWN OF PELHAM, NEW HAMPSHIRE  
NOTES TO THE FINANCIAL STATEMENT**

---

Highway Department Grants, Fire Department Grants, Parks and Recreation Revolving, Police Fire Department Revolving, Sherburne Hall, Recreational Parks and Fields, Recreation Grants, Ambulance Revolving, Police Department Asset Forfeiture, Village Green Tree Fund, Skateboard Park, Capital Reserves, Fire Arm Fees and General Town Trusts.

Capital Projects Funds – account for financial resources segregated for the acquisition or construction of major capital facilities. Non-major capital projects funds include the Fire Department Impact Fee and Municipal Building Capital Project.

Permanent Funds – used to report resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the programs—that is, for the benefit of the Town or its citizenry. Permanent funds report trust arrangements in which the Town is the beneficiary, including public-purpose funds previously classified as nonexpendable trust funds. Permanent funds are used for resources legally restricted to cemeteries, libraries, parks, public land maintenance and social services.

Additionally, the Town reports the following fund types:

Fiduciary funds are used to account for assets held by the Town in a trustee capacity or as an agent for individuals, private organizations or other governments. The fiduciary funds of the Town are the private purpose trusts (Scholarship Trusts and School District Maintenance Trust Funds) and agency funds (performance bonds and escrow). For accounting measurement purposes, the private purpose trust funds are accounted for in essentially the same manner as proprietary funds. Private purpose trust funds account for assets of which the principal may not be spent. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operation. Fiduciary funds are NOT included in the government-wide financial statements.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in the government-wide fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board (GASB).

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.

When both restricted and unrestricted resources are available for use, it is the Town's policy to use restricted resources first, then unrestricted resources as they are needed.

---

*(Continued on next page)*

*- Page 22 -*

**TOWN OF PELHAM, NEW HAMPSHIRE  
NOTES TO THE FINANCIAL STATEMENT**

---

***D. Assets, Liabilities, and Net Assets or Equity***

**1. Deposits and Investments**

The Town's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

The Town Treasurer is authorized by State statutes to invest excess funds "in obligations of the U.S. Government, in the public deposit investment pool established pursuant to RSA 383:22, in savings bank deposits of banks incorporated under laws of the State of New Hampshire or in certificates of deposit of banks incorporated under the laws of the State of New Hampshire or in national banks located within the States of New Hampshire or Massachusetts."

The Town participates in the New Hampshire Public Deposit Investment Pool established in accordance with RSA 383:22-24. At year end the Town had funds totaling \$1,941,170 on deposit with the Pool. At this time, the Pool's investments are limited to "short-term U.S. Treasury and U.S. Government Agency obligations, State of New Hampshire and New Hampshire municipal obligations, certificates of deposit from A1/P1-rated banks, money market mutual funds (maximum 20% portfolio), overnight to 30-day repurchase agreements (no limit, but collateral level at 102% in U.S. Treasury and Government Agency instruments delivered to the Custodian of the Pool) and reverse overnight repurchase agreements with primary dealers or dealer banks."

All trust fund investments are mutual fund marketable securities consisting of uninsured and unregistered investments for which the securities were held by an agent of one of the Town's banks but not in the Town's name. These securities cannot be sold or disposed of without the approval of the Town.

Under New Hampshire law, the trustees of trust funds may invest:

"Only by deposit in savings bank or in the savings department of a national bank or trust company in this State or in shares of any building and loan association or co-operative bank, incorporated and doing business under the laws of this State or in the shares of any federal savings and loan association, located and doing business in this State or in bonds, notes or other obligations of the United States government or in State, County, Town, City, School District, water and sewer district bonds and the notes of Towns or Cities in this State; and such stocks and bonds as are legal for investment by New Hampshire savings banks and when so invested, the trustees shall not be liable for the loss thereof; and in any common trust fund established by the New Hampshire Charitable Fund in accordance with RSA 292.23."

Investments are carried at fair value. The fair value of investments is determined annually and is based on current market prices.

Fair value fluctuates with interest rates, and increasing rates could cause fair value to decline below original cost. Town management believes the liquidity in the portfolio is more than adequate to meet

---

*(Continued on next page)*

*- Page 23 -*

**TOWN OF PELHAM, NEW HAMPSHIRE**  
**NOTES TO THE FINANCIAL STATEMENT**

---

cash flow requirements and to preclude the Town from having to sell investments below original cost for that purpose.

**2. 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 either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources.

All trade and property tax receivables are shown net of an allowance for uncollectibles.

The Town semiannually, in May and November, bills and collects its own property taxes as well as property taxes for the School District and for the County. Property tax revenue is recognized in the fiscal year for which taxes have been levied.

Property taxes billed or collected in advance of the fiscal year for which they are levied are recorded as deferred revenue.

Property taxes are due by December. If the taxes are not paid by the following March, a lien is recorded on the property at the Register of Deeds. The lien is a priority tax lien which accrues interest at the rate of 18% per annum. If the delinquent taxes ("redemptions") are not paid within two years of the tax lien date, the property is conveyed to the Town by deed and subsequently sold at public sale.

The Town budgets, following New Hampshire budget procedures, an amount (\$49,310 in the current year) for property tax abatements and refunds. All abatements and refunds are charged to the account and they are reported net of property tax revenues. The actual total for the current year was \$13,466.

The tax rate for the year was \$13.99; \$3.24 Town, \$0.93 County, \$7.74 School District and \$2.08 State Education Tax.

**3. Inventories and Prepaid Items**

All inventories are valued at cost using the first-in/first-out (FIFO) method. Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

---

*(Continued on next page)*

*- Page 24 -*

**TOWN OF PELHAM, NEW HAMPSHIRE**  
**NOTES TO THE FINANCIAL STATEMENT**

---

**4. Property by Tax Lien and Title**

Elderly Tax Liens – Under New Hampshire Revised Statutes Annotated (RSA) 72:38A, elderly property owners in the Town may request that the Town file a tax lien against their property for the amount of their annual property taxes. Interest accrues annually at 5% and is payable along with the property taxes from the individual's estate.

Other Tax Liens – Under New Hampshire Revised Statutes Annotated, if property taxes have not been paid within two years of the tax lien date, the property may be conveyed to the Town by deed.

**5. Capital Assets**

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial individual cost of more than \$5,000 and an estimated useful life in excess of two years. 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. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

Property, plant, and equipment is depreciated using the straight line method over the following estimated useful lives:

Assets	Years
Land Improvements	20
Building and Improvements	10-40
Infrastructure - Roads	40
Infrastructure - Bridges	40
Furniture, Equipment and Vehicles	5-20

Pursuant to GASB Statement #34, an extended period of deferral (until fiscal year ended December 31, 2007) is available before the Town is required to record and depreciate infrastructure assets (roads, bridges and similar items) acquired before the implementation date. Accordingly, infrastructure acquired prior to January 1, 2003 has NOT been recorded. The Town currently intends to implement this requirement prior to fiscal year ended December 31, 2007. GASB Statement #34 DOES require the reporting and depreciation of new infrastructure expenditures effective with the beginning of the implementation period (January 2003).

---

*(Continued on next page)*

*- Page 25 -*

**TOWN OF PELHAM, NEW HAMPSHIRE  
NOTES TO THE FINANCIAL STATEMENT**

---

**6. Compensated Absences**

The Town's fulltime employees earn personal leave based on years of employment.

Earned time accrues based on length of employment as follows:

<b>Length of Employment</b>	<b>Personal Leave Earned Annually</b>
0-5 Years	24 Days
6-10 Years	29 Days
11 Years and Beyond	36 Days

Earned time may accumulate only up to 100 days per employee, except for certain employees who were "grand fathered" and exempt from the 100 day cap.

**7. Long-Term Obligations**

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net assets. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

**8. Fund Equity**

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change.

- **Encumbrances** – These monies have been reserved for goods and services encumbered, or ordered before the end of the fiscal year, for which delivery of goods and services had not been made prior to the close of the fiscal year.
- **Prepays** – These monies have been reserved for reported prepays in the General Fund to comply with accounting standards.

---

*(Continued on next page)*

*- Page 26 -*

**TOWN OF PELHAM, NEW HAMPSHIRE  
NOTES TO THE FINANCIAL STATEMENT**

---

**9. Net Assets**

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt, consists of capital assets (net of accumulated depreciation) reduced by the outstanding balances of any debt used for the acquisition, construction or improvement of those capital assets. Net assets are reported as restricted when there are limitations imposed on their use either through constitutional provision on enabling legislation or through external restrictions imposed by creditors, grantors or law or regulations of other governments. The Town reports the following restricted net asset categories:

**Capital Reserves** – Under New Hampshire RSA 35:1, the Town may raise and appropriate funds for the “construction, reconstruction or acquisition of a specific capital improvement, or the acquisition of a specific item or specific items of equipment.” Such funds that have been appropriated at Town Meeting are reported as restricted net assets at year end.

**Other Purposes – Endowments** – The nonexpendable portion of permanent funds is reported as a component of restricted net assets.

**Unrestricted Net Assets** – This amount is all net assets that do not meet the definition of “invested in capital assets, net of related debt” or “restricted net assets.”

**10. Restatement of Beginning Fund Balance and Net Assets-Governmental Activities**

<b>Beginning Fund Balance or Net Assets-Governmental Activities as Previously Reported</b>	<b>Governmental Funds</b>	<b>Governmental Activities</b>
Activities as Previously Reported	\$ 3,787,928	\$ 14,240,749
Correction of Prior Year's Receivables	(12,450)	(12,450)
Capitalize Assets (Bridge Construction in Progress) Previously Expensed		124,297
Beginning Net Assets-Governmental As Restated	<u>\$ 3,775,478</u>	<u>\$ 14,352,596</u>

**II | RECONCILIATION OF GOVERNMENT WIDE AND FUND FINANCIAL STATEMENTS**

**A. Explanation of Certain Differences between the Governmental Fund Balance Sheet and the Government-Wide Statement of Net Assets**

The governmental fund balance sheet includes a reconciliation between fund balance - total governmental funds and net assets - governmental activities as reported in the government-wide statement of net assets. One element of that reconciliation explains that “long-term liabilities, including bonds payable and unmatured compensated absences, are not due and payable in the current

---

(Continued on next page)

- Page 27 -

**TOWN OF PELHAM, NEW HAMPSHIRE**  
**NOTES TO THE FINANCIAL STATEMENT**

---

period and therefore are not reported in the funds." The details of this difference are as follows:

Bonds Payable	\$ (5,940,913)
Add: Accrued Interest Payable on Bonds and Capital Leases at Fiscal Year End	(84,420)
Capital Leases Payable	-
Compensated Absences	<u>(593,365)</u>
Net Adjustment to Reduce Fund Balance – Total Governmental Funds to Arrive at Net Assets – Governmental Activities	<u>\$ (6,618,698)</u>

***B. Explanation of Certain Differences between the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balances and the Government-Wide Statement of Activities***

The governmental fund statement of revenues, expenditures, and changes in fund balances includes a reconciliation between net changes in fund balances - total governmental funds and changes in net assets of governmental activities as reported in the government-wide statement of activities. One element of that reconciliation explains that "Governmental funds report capital outlays as expenditures. In the statement of activities the cost of those ASSETS is then charged over their estimated useful lives as depreciation expense." The details of this difference are as follows:

Capital Outlay	\$ 859,466
Depreciation Expense	<u>(721,859)</u>
Net Adjustment to Increase Net Changes in Fund Balances – Total Governmental Funds to Arrive at Changes in Net Assets of Governmental Activities	<u>\$ 137,607</u>

Another element of that reconciliation states that "Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds." The details of this difference are as follows:

<b>Debt Issued or Incurred:</b>	
Capital Lease Financing	\$ (1,335,000)
Issuance of General Obligation Bonds	-
<b>Principal Repayments:</b>	
General Obligation Debt	369,634
Payments on Capital Lease	<u>49,640</u>
Net Adjustment to Decrease Net Changes in Fund Balances – Total Governmental Funds to Arrive at Changes in Net Assets of Governmental Activities	<u>\$ (915,726)</u>

---

*(Continued on next page)*

**TOWN OF PELHAM, NEW HAMPSHIRE  
NOTES TO THE FINANCIAL STATEMENT**

---

### **III | STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

#### *A. Budgetary Information*

The Town observes the following procedures in establishing the budgetary data reflected in the financial statements:

Expenditures in budgetary funds are limited to the Town's budget adopted at the annual or special Town meeting subject to RSA Chapter 32. The Selectmen are required by statute to properly enter and record expenditure. They may transfer budget amounts between appropriations, but no new purpose may be introduced that was not contained in the adopted budget. No amounts may be transferred from special warrant articles. Total expenditures may not exceed the total amount approved at the annual or special Town meeting, with certain statutory exceptions.

All appropriations lapse at year end unless 1) the expenditure has been legally committed by an outstanding contract or purchase order, 2) the amount is in a special non-lapsing fund such as a Capital Reserve, Special Revenue or Trust Funds, 3) the amount has been raised by a bond issue or is to be received as part of a grant, or 4) is a special warrant article. A special warrant article may be encumbered by the Selectmen for one additional year, or for up to five years, if the original adopted article so states.

Under rules adopted by the Department of Revenue Administration, beginning General Fund fund balance may be used at the discretion of the Selectmen as a revenue source in establishing the tax rate. The General Fund is budgeted.

Encumbrance accounting is employed in governmental funds. Encumbrances (e.g., purchase orders, contracts) outstanding at year end are reported as reservations of fund balances and do not constitute expenditures or liabilities because the commitments will be re-appropriated and honored during the subsequent year.

### **IV | DETAILED NOTES ON ALL FUNDS**

#### *A. Deposits and Custodial Credit Risk*

Custodial credit risk is the risk that in the event of a bank failure, the Town's deposits may not be returned to it. The Town does not have a deposit policy for custodial credit risk. At year end the carrying amount of the Town's deposits was \$10,243,111. At year end \$8,970,019 of the Town's bank balance of \$10,514,401 was exposed to custodial credit risk as follows:

Uninsured-collateralized by a pool of assets consisting of FNMA, FHLMC, GNMA and other eligible securities valued at market value. Collateral is held by the Bank of New York in the name of the Town's bank. Total market value of the securities was \$9,245,612.

\$ 8,970,019

---

*(Continued on next page)*

*- Page 29 -*

**TOWN OF PELHAM, NEW HAMPSHIRE**  
**NOTES TO THE FINANCIAL STATEMENT**

---

***B. Receivables***

Receivables as of year end for the government's individual major funds and nonmajor and fiduciary funds in the aggregate, including the applicable allowances for uncollectible accounts, are as follows:

	General	Other Governmental	Total
<b>Receivables:</b>			
Taxes	\$ 1,260,304	\$ -	\$ 1,260,304
Liens	181,106	-	181,106
Accounts	303,451	5,511	308,962
Intergovernmental	<u>678,770</u>	<u>1,989</u>	<u>680,759</u>
Gross Receivables	2,423,631	7,500	2,431,131
Less: Allowance for Uncollectibles	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Total Receivables</b>	<b><u>\$ 2,423,631</u></b>	<b><u>\$ 7,500</u></b>	<b><u>\$ 2,431,131</u></b>

Governmental funds report deferred revenue in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of deferred revenue and unearned revenue reported in the governmental funds were as follows:

	Unavailable	Unearned
Welfare Liens	\$ 46,121	\$ -
Current Land Use Taxes	<u>-</u>	<u>16,493</u>
<b>Total</b>	<b><u>\$ 46,121</u></b>	<b><u>\$ 16,493</u></b>

***C. Capital Assets***

Capital asset activity for the year was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
<b>Governmental Activities:</b>				
Capital Assets, Not Being Depreciated:				
Land	\$ 4,561,620	\$ -	\$ -	\$ 4,561,620
Construction in Progress	<u>237,419</u>	<u>-</u>	<u>(237,419)</u>	<u>-</u>
<b>Total Capital Assets, Not Being Depreciated</b>	<b><u>4,799,039</u></b>	<b><u>-</u></b>	<b><u>(237,419)</u></b>	<b><u>4,561,620</u></b>

---

*(Continued on next page)*

**TOWN OF PELHAM, NEW HAMPSHIRE**  
**NOTES TO THE FINANCIAL STATEMENT**

	<b>Beginning Balances</b>	<b>Increases</b>	<b>Decreases</b>	<b>Ending Balances</b>
<b>Capital Assets, Being Depreciated:</b>				
Land Improvements	-	-	-	-
Building and Improvements	6,120,369	34,778	(64,907)	6,090,240
Infrastructure	4,910,400	4,041,914	-	8,952,314
Equipment and Vehicles	<u>3,008,338</u>	<u>137,101</u>	<u>(27,272)</u>	<u>3,118,167</u>
<b>Total Capital Assets Being Depreciated</b>	<u><u>\$ 14,039,107</u></u>	<u><u>\$ 4,213,793</u></u>	<u><u>\$ (92,179)</u></u>	<u><u>\$ 18,160,721</u></u>
<b>Less: Accumulated Depreciation for:</b>				
Land Improvements	\$ -	\$ -	\$ -	\$ -
Buildings and Improvements	(674,587)	(159,251)	-	(833,838)
Infrastructure	(374,741)	(333,852)	-	(708,593)
Equipment and Vehicles	<u>(1,812,028)</u>	<u>(228,756)</u>	<u>(92,179)</u>	<u>(1,948,605)</u>
<b>Total Accumulated Depreciation</b>	<u><u>(2,861,356)</u></u>	<u><u>(721,859)</u></u>	<u><u>(92,179)</u></u>	<u><u>(3,491,036)</u></u>
<b>Total Capital Assets, Being Depreciated, Net</b>	<u><u>11,177,751</u></u>	<u><u>3,491,934</u></u>	<u><u>-</u></u>	<u><u>14,669,685</u></u>
<b>Governmental Activities Capital Assets, Net</b>	<u><u>\$ 15,976,790</u></u>	<u><u>\$ 3,491,934</u></u>	<u><u>\$ (237,419)</u></u>	<u><u>\$ 19,231,305</u></u>

Depreciation expense was charged to functions/programs of the Town as follows:

**Governmental Activities:**

General Government	\$ 70,319
Fire Department	72,783
Police Department	125,404
Highways and Streets	399,533
Sanitation	19,610
Health and Welfare	-
Parks and Recreation	5,960
Library	<u>28,250</u>
<b>Total Depreciation Expense – Governmental Activities</b>	<u><u>\$ 721,859</u></u>

***D. Interfund Receivables, Payables, and Transfers***

The composition of interfund balances as of year end is as follows:

*(Continued on next page)*

**TOWN OF PELHAM, NEW HAMPSHIRE**  
**NOTES TO THE FINANCIAL STATEMENT**

---

**Due to/from other funds:**

<b>Receivable Fund</b>	<b>Payable Fund</b>	
Conservation Commission	General	\$ 469,431
General	Nonmajor Governmental Funds	1,110,255
Nonmajor Governmental Funds	Nonmajor Governmental Funds	-
Nonmajor Governmental Funds	General	396,857
Total		<u>\$ 1,976,543</u>

**Interfund Transfers:**

<b>Transfer out:</b>	<b>Transfer In:</b>		
	<b>General</b>	<b>Nonmajor</b>	<b>Totals</b>
General	\$ -	\$ 162,771	\$ 162,771
Conservation Funds	-	-	-
Nonmajor Governmental Funds	<u>66,242</u>	<u>27,941</u>	<u>94,183</u>
Total	<u>\$ 66,242</u>	<u>\$ 190,712</u>	<u>\$ 256,954</u>

***E. Long-Term Debt***

**General Obligation Bonds**

The government issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds have been issued for both governmental and business-type activities.

General obligation bonds are direct obligations and pledge the full faith and credit of the government.

General obligation bonds currently outstanding are as follows:

<b>Governmental Activities – General Obligation Bonds and Notes</b>	<b>Amount</b>
\$235,000 – Bonds Payable, Due in Annual Installments of \$29,794 Including Interest Through May 2015, Interest at 4.75%	\$ 195,913
\$5,597,383 – Bonds Payable, Due in Annual Installments of \$277,383 in 2003, \$280,000 from 2004 Through 2022, Interest Varies from 3% 2003 thru 2007, 3.25% 2008, 3.5% 2009 and 2010, 3.75% 2011 and 2012, 4% 2013 to 2015, 4.1% 2016, 4.25% 2017, 4.3% 2018, 4.4% 2019, 4.5% 2020 and 4.75% 2021 and 2022, Final Payment Due August 2022.	4,480,000
\$1,335, 000 – Bonds Payable, Due in Annual Installments of \$140,000, Interest at 4.25%, Final Payment Due March 2016.	<u>1,265,000</u>
<b>Total General Obligation Bonds Payable</b>	<b><u>\$ 5,940,913</u></b>

*(Continued on next page)*

- Page 32 -

**TOWN OF PELHAM, NEW HAMPSHIRE  
NOTES TO THE FINANCIAL STATEMENT**

---

Annual debt service requirements to maturity for general obligation bonds are as follows:

<b>Year Ending December 31,</b>	<b>Principal</b>	<b>Interest</b>
2007	\$ 440,709	\$ 238,770
2008	441,704	223,565
2009	442,747	207,612
2010	433,841	191,012
2011	434,987	174,671
2012-2016	2,066,925	613,674
2017-2021	1,400,000	256,340
2021-2022	<u>280,000</u>	<u>13,300</u>
<b>Total</b>	<b><u>\$ 5,940,913</u></b>	<b><u>\$ 1,918,944</u></b>

**Changes in Long-Term Liabilities**

Long-term liability activity for the year was as follows:

	<b>Beginning Balance</b>	<b>Additions</b>	<b>Reductions</b>	<b>Ending Balance</b>	<b>Due Within One Year</b>
<b>Governmental Activities:</b>					
General Obligation Bonds	\$ 4,975,547	\$ 1,335,000	\$ (369,634)	\$ 5,940,913	\$ 440,709
Capital Leases	49,640	-	(49,640)	-	-
Compensated Absences	<u>643,399</u>	<u>-</u>	<u>(50,034)</u>	<u>593,365</u>	<u>-</u>
<b>Governmental Activity - Long-Term Liabilities</b>					
	<u>\$ 5,668,586</u>	<u>\$ 1,335,000</u>	<u>\$ (469,308)</u>	<u>\$ 6,534,278</u>	<u>\$ 440,709</u>

For the governmental activities, claims and judgments and compensated absences are generally liquidated by the general fund.

The Town may issue tax anticipation notes annually in advance of the property tax collections in May and December of each year. These notes are necessary to meet the Town's cash flow needs during the year which include the Town's normal operating budget as well as payment to the School District for the School District Assessment. There was no short-debt activity for the year.

**V | OTHER INFORMATION**

***A. Risk Management***

The Town is exposed to various risks of loss related to torts; theft of, damage to, and destruction of

---

*(Continued on next page)*

**TOWN OF PELHAM, NEW HAMPSHIRE  
NOTES TO THE FINANCIAL STATEMENT**

---

assets; errors and omissions; injuries to employees; and natural disasters. The Town carries commercial insurance for all risks except workers' compensation and School employee health insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

The Town, along with numerous other municipalities in the State, is a member of a public entity risk pool in the State currently operating as a common risk management and insurance program for which all political subdivisions in the State are eligible to participate. The pool provides coverage for property/liability insurance. The total premiums paid to the pool for the fiscal year amounted to \$71,711. The member participation agreement permits the pool to make additional assessments to members, should there be a deficiency in contributions for any member year. At this time, the pool foresees no likelihood of an assessment for the current or any prior fiscal year.

***B. Contingent Liabilities***

Amounts received or receivable from grant 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, if any, of expenditures that may be disallowed by the grantor cannot be determined at this time, although the Town expects such amounts, if any, to be immaterial.

The Town is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the Town's counsel the resolution of these matters will not have a material adverse effect on the financial condition of the government.

***C. Employee Retirement Systems and Pension Plans***

**Plan Description** - Substantially all Town employees participate in the State of New Hampshire's Retirement System (the System), a cost-sharing multiple-employer defined benefit public employee retirement system (PERS). All Town full-time employees are eligible to participate in the System. The System is divided into two employee groups: Group I which includes all employees except fire fighters and police officers and Group II which is for fire fighters and police officers (including County Sheriff's Departments). The New Hampshire Retirement System issues annually a publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the New Hampshire Retirement System, Four Chenell Drive, Concord, NH.

**Group I employees** who retire at or after age 60 but before age 65 are entitled to retirement benefits equal to 1.667% of the average of their three highest paid years of compensation, multiplied by their years of service. At age 65 the benefit is recalculated at 1.50% of AFC multiplied by their years of service credit. Earlier retirement allowances at reduced rates are available after age 50 with 10 years of service. Benefits fully vest upon reaching 10 years of service or attaining age 60.

**Group II employees** who attain age 45 with 20 years or more of service are entitled to retirement benefits equal to 2.5% of the average of their three highest paid years of service, multiplied by their years of service, not to exceed 40. Benefits vest ratably beginning after 10 years of service.

---

*(Continued on next page)*

- Page 34 -

**TOWN OF PELHAM, NEW HAMPSHIRE  
NOTES TO THE FINANCIAL STATEMENT**

---

The System also provides death and disability benefits. Cost-of-living increases have been periodically granted to retirees by the State Legislature.

**Funding Policy** - The System is funded by contributions from both the employees and employers. Group I employees are required by State statute to contribute 5.9% of gross earnings. Group II employees are required to contribute 9.3 percent of their gross earnings. The employer must, under the same statute, contribute monthly at an actuarially determined rate. The current rates are 5.90% (2.64% for teachers and regular employees, 7.87% for police officers and 13.44% for firefighters) of covered payroll. The contribution requirement for the year was \$491,877, which consisted of \$273,377 from the Town and \$218,502 from employees. The Town's contributions to the System for the years 2005 and 2004 were \$381,018 and \$289,291, respectively. The Town's annual contributions for the three years were equal to the amount required under State statute to be contributed for each year.

***D. Bonds Authorized, Unissued***

Voters at the 2004 Town meeting had approved bond issues as follows:

<b>Governmental Activities – General Obligation Bonds and Notes</b>	<b>Amount</b>
Bond to purchase land and easements for conservation purposes- limited to \$1,000,000 per calendar year.	\$ 1,665,000
Bond for the reconstructing of Campbell, Gaston, Methuen and Andover Streets-to be paid through a betterment assessment of abutting property owners.	<u>495,000</u>
Total bond issues authorized, unissued	<u><u>\$ 2,160,000</u></u>

***E. Ash Landfill Closure***

The Town had established a landfill capital reserve a number of years ago to pay for the closing costs of the ash landfill at the Town's incinerator. As the ash landfill was only used for three years its closure does not currently have a high priority and no engineering studies have been done to determine the estimated ash landfill closure costs.

Funds of \$142,428 were available at year end in the Landfill Capital Reserve to fund the eventual closing costs for the ash landfill.

## **REQUIRED SUPPLEMENTAL INFORMATION**

**TOWN OF PELHAM, NEW HAMPSHIRE**  
**ACTUAL REVENUES AND EXPENDITURES COMPARED TO LEGALLY ADOPTED BUDGET**  
**GENERAL FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2006**

	Adopted Budget	Prior Year's Encumbrances	Revised Budget	Actual	Variance With Final Budget
<b>REVENUES</b>					
<i>Taxes</i>					
Property, Net of Overlay	\$ 23,328,502	\$ -	\$ 23,328,502	\$ 23,289,516	\$ (38,986)
Land Use Change	148,580	-	148,580	54,093	(94,487)
Yield	350	-	350	2,719	2,369
Excavation Activity	-	-	-	-	-
Boat	-	-	-	6,033	6,033
In Lieu of Taxes	19,560	-	19,560	9,780	(9,780)
Interest and Penalties	78,895	-	78,895	89,828	10,933
<b>Total Taxes</b>	<b>23,575,887</b>	<b>-</b>	<b>23,575,887</b>	<b>23,451,969</b>	<b>(123,918)</b>
<i>Licenses and Permits</i>					
Motor Vehicle Permit Fees	2,400,000	-	2,400,000	2,302,877	(97,123)
Dog Licenses	-	-	-	5,429	5,429
Building Permits	41,035	-	41,035	61,224	20,189
Other Licenses, Permits and Fees	22,333	-	22,333	10,058	(12,275)
<b>Total Licenses and Permits</b>	<b>2,463,368</b>	<b>-</b>	<b>2,463,368</b>	<b>2,379,588</b>	<b>(83,780)</b>
<i>Intergovernmental</i>					
Shared Revenues	577,691	-	577,691	577,714	23
Highway Block Grant	251,136	-	251,136	251,136	-
Bridge Grant	-	-	-	678,159	678,159
Other	92	-	92	941	849
<b>Total Intergovernmental</b>	<b>828,919</b>	<b>-</b>	<b>828,919</b>	<b>1,507,950</b>	<b>679,031</b>
<i>Charges for Services</i>					
Income from Departments	458,500	-	458,500	536,835	78,335
<i>Interest and Dividends</i>					
Interest on Deposits	248,214	-	248,214	220,180	(28,034)
<i>Miscellaneous</i>					
Police Department Court Fines	-	-	-	11,519	11,519
Rent of Town Property	-	-	-	-	-
Reimbursements and Refunds	-	-	-	8,547	8,547
Insurance Dividends/Reimbursements	-	-	-	-	-
Donations	-	-	-	-	-
Sale of Town Property	-	-	-	401	401
Other	-	-	-	6,702	6,702
<b>Total Miscellaneous</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>27,169</b>	<b>27,169</b>
<b>Total Revenues</b>	<b>27,574,888</b>	<b>-</b>	<b>27,574,888</b>	<b>28,123,691</b>	<b>548,803</b>
<i>Other Financing Sources</i>					
Operating Transfers In:					
From Other Governmental Funds:					
From Capital Reserves	40,000	-	40,000	33,296	(6,704)
From Fire Department/Police Grants Fund	-	-	-	31,367	31,367
From Golden Brook	-	-	-	100	100
From Municipal Building Fund	-	-	-	1,479	1,479
From Town General Trust Funds	-	-	-	-	-
<b>Total Other Financing Sources</b>	<b>40,000</b>	<b>-</b>	<b>40,000</b>	<b>66,242</b>	<b>26,242</b>
<i>Fund Balance Used:</i>					
<i>To Reduce the Tax Rate</i>	700,000	-	700,000	-	(700,000)
<i>Appropriated from Fund Balance</i>	-	-	-	-	-
<i>For Prior Year's Encumbrances</i>	-	1,417,237	1,417,237	-	(1,417,237)
<b>Total Fund Balance Used</b>	<b>700,000</b>	<b>1,417,237</b>	<b>2,117,237</b>	<b>-</b>	<b>(2,117,237)</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 28,314,888</b>	<b>\$ 1,417,237</b>	<b>\$ 29,732,125</b>	<b>\$ 28,189,933</b>	<b>\$ (1,542,192)</b>

(Continued)

**TOWN OF PELHAM, NEW HAMPSHIRE**  
**ACTUAL REVENUES AND EXPENDITURES COMPARED TO LEGALLY ADOPTED BUDGET**  
**GENERAL FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2006**

	Budget	Prior Year's Encumbrances	Revised Budget	Actual	Variance With Final Budget				
<b>EXPENDITURES</b>									
<i>Town:</i>									
<i>General Government</i>									
Executive	\$ 325,763	\$ -	\$ 325,763	\$ 332,540	\$ (6,777)				
Elections and Registrations	115,928	-	115,928	108,898	7,030				
Financial Administration	92,884	-	92,884	88,741	4,143				
Assessing	91,157	-	91,157	78,527	12,630				
Legal	85,000	-	85,000	93,407	(8,407)				
Employee Benefits	589,832	-	589,832	450,439	139,393				
Planning and Zoning	234,498	41,268	275,766	218,936	56,830				
Cemeteries	120,145	-	120,145	118,967	1,178				
General Government Buildings	384,588	-	384,588	557,826	(173,238)				
Insurance	1,231,706	-	1,231,706	942,874	288,832				
Other General Government	-	-	-	-	-				
<i>Total General Government</i>	<u>3,271,501</u>	<u>41,268</u>	<u>3,312,769</u>	<u>2,991,155</u>	<u>321,614</u>				
<i>Public Safety</i>									
Police Department	2,089,039	-	2,089,039	1,938,688	150,351				
Fire Department	1,261,454	925	1,262,379	1,249,764	12,615				
Emergency Management	952	-	952	1,118	(166)				
<i>Total Public Safety</i>	<u>3,351,445</u>	<u>925</u>	<u>3,352,370</u>	<u>3,189,570</u>	<u>162,800</u>				
<i>Highways and Streets</i>									
Highways and Streets	842,863	-	842,863	838,359	4,504				
<i>Total Highways and Streets</i>	<u>842,863</u>	<u>-</u>	<u>842,863</u>	<u>838,359</u>	<u>4,504</u>				
<i>Sanitation</i>									
Solid Waste Disposal	550,861	-	550,861	552,545	(1,684)				
<i>Health</i>									
Health	49,215	-	49,215	38,215	11,000				
<i>Total Health</i>	<u>49,215</u>	<u>-</u>	<u>49,215</u>	<u>38,215</u>	<u>11,000</u>				
<i>Welfare</i>									
Direct Assistance	40,025	-	40,025	67,650	(27,625)				
<i>Total Welfare</i>	<u>40,025</u>	<u>-</u>	<u>40,025</u>	<u>67,650</u>	<u>(27,625)</u>				
<i>Culture and Recreation</i>									
Library	225,223	-	225,223	226,562	(1,339)				
Parks and Recreation	364,405	-	364,405	185,985	178,420				
Patriotic Purposes	8,500	-	8,500	7,038	1,462				
Senior Citizens	65,924	-	65,924	64,449	1,475				
Cable Television	60,467	-	60,467	59,581	886				
<i>Total Culture and Recreation</i>	<u>\$ 724,519</u>	<u>\$ -</u>	<u>\$ 724,519</u>	<u>\$ 543,615</u>	<u>\$ 180,904</u>				

GAAP is the budgetary basis used in the preparation of this schedule.

(Continued)  
- Page 37 -

**TOWN OF PELHAM, NEW HAMPSHIRE**  
**ACTUAL REVENUES AND EXPENDITURES COMPARED TO LEGALLY ADOPTED BUDGET**  
**GENERAL FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2006**

	Budget	Prior Year's Encumbrances	Revised Budget	Actual	Variance With Final Budget
	\$ 7,670	\$ -	\$ 7,670	\$ 7,932	\$ (262)
<b>Conservation</b>					
<b>Conservation</b>					
<b>Debt Services</b>					
Principal - Long-Term Debt	433,294	-	433,294	369,634	63,660
Interest - Long-Term Debt	297,240	12,000	309,240	234,473	74,767
Interest - Tax Anticipation Note	5,000	-	5,000	-	5,000
<b>Total Interest</b>	<b>302,240</b>	<b>12,000</b>	<b>314,240</b>	<b>234,473</b>	<b>79,767</b>
<b>Capital Outlay</b>					
Article #18 - Computer Technology Plan	35,000	-	35,000	34,175	825
Article #20 - Refurnish Engine #3	70,000	-	70,000	-	70,000
Article #25 - State Highway Block Grant	251,136	-	251,136	57,356	193,780
Article #28 - Senior Bus	75,000	-	75,000	24	74,976
<b>Prior Year Encumbrances:</b>					
2004 State Highway Block Grant	-	52,542	52,542	52,542	-
2005 State Highway Block Grant	-	118,693	118,693	118,693	-
2005 Revaluation	-	406,400	406,400	309,147	97,253
2005 Conveyor Belt	-	4,199	4,199	4,199	-
2005 Raymond Park	-	7,297	7,297	-	7,297
2005 Computer Technology	-	19,362	19,362	19,362	-
2005 Accounting Software	-	10,718	10,718	550	10,168
2005 Fire/Police Department Software	-	20,700	20,700	20,700	-
2005 Fire Truck	-	3,000	3,000	3,000	-
2002 Bridge Studies	-	720,133	720,133	720,133	-
<b>Total Capital Outlay</b>	<b>431,136</b>	<b>1,363,044</b>	<b>1,794,180</b>	<b>1,339,881</b>	<b>454,299</b>
<b>Total Town Expenditures</b>	<b>10,004,769</b>	<b>1,417,237</b>	<b>11,422,006</b>	<b>10,173,029</b>	<b>1,248,977</b>
<b>Other Governmental Units</b>					
School District Assessment	16,547,724	-	16,547,724	16,547,724	-
County Taxes	1,579,895	-	1,579,895	1,579,895	-
<b>Total Other Governmental Units</b>	<b>18,127,619</b>	<b>-</b>	<b>18,127,619</b>	<b>18,127,619</b>	<b>-</b>
<b>Total Expenditures</b>	<b>28,132,388</b>	<b>1,417,237</b>	<b>29,549,625</b>	<b>28,300,648</b>	<b>1,248,977</b>
<b>Other Financing Uses:</b>					
Transfers to Other Governmental Funds:					
To Fire Dept./Police Grant Funds	(20,000)	-	(20,000)	(271)	19,729
To Capital Reserves	(37,500)	-	(37,500)	(37,500)	-
To General Trust Funds	(125,000)	-	(125,000)	(125,000)	-
<b>Total Other Financing Uses</b>	<b>(182,500)</b>	<b>-</b>	<b>(182,500)</b>	<b>(162,771)</b>	<b>19,729</b>
Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses)	-	-	-	(273,486)	(273,486)
Fund Balance, Beginning of Year, Restated	2,703,972	-	2,703,972	2,703,972	-
Fund Balance, End of Year	<b>\$ 2,703,972</b>	<b>\$ -</b>	<b>\$ 2,703,972</b>	<b>\$ 2,430,486</b>	<b>\$ (273,486)</b>

GAAP is the budgetary basis used in the preparation of this schedule.

- Page 38 -

**BOARD OF ADJUSTMENT**  
**2007 ANNUAL REPORT**

The Pelham Zoning Board of Adjustment (ZBA) is authorized by New Hampshire statutory law to act in four distinct categories relating to the Town of Pelham's Zoning Ordinance: Appeals from Administrative Decisions; Approval of Special Exceptions; Granting of Variances; and Granting of Equitable Waivers of Dimensional Requirements. The manner in which the Board may decide those cases brought before it is dictated chiefly by New Hampshire state laws, NH Supreme Court decisions, and Pelham's Zoning Ordinance. Fortunately, no ZBA decisions have been reversed by the courts during 2007.

In the face of continuing changes in the interpretation of New Hampshire zoning laws by the state's courts, members of the Board of Adjustment have been diligent in attending numerous workshops and seminars by the NH Local Government Center and the Nashua Regional Planning Commission. Understanding the differences between requests for area variances and use variances, for example, is key to rendering fair decisions that will be upheld by the courts.

One of the changes in the practices of the Pelham Board of Adjustment is an increasing reliance on site walks to evaluate requests for special exceptions, administrative appeal and especially for variances. By actually looking at a site, the board can more accurately weigh the effects of a change. The Board has also regularly requested and received input from the Conservation Commission regarding requests that would affect wetlands and wetland buffers. We thank the Conservation Commission for their help in fairly judging these cases.

On behalf of the Board, I would like to thank our recording secretary Charity Willis for her continuing excellence in transcribing (and deciphering) our meeting minutes.

The following cases were heard in 2007:

<b>Requests for "Use" Variances</b> .....	<b>3</b>
Requests Granted.....	2
Requests Denied/Withdrawn .....	1
<hr/>	
<b>Requests for "Area" Variance</b> .....	<b>15</b>
Requests Granted.....	8
Requests Denied/Withdrawn .....	5
Requests Continued to 2008 .....	2
<hr/>	
<b>Appeal of Administrative Decision</b> .....	<b>3</b>
Appeals Granted.....	0
Appeals Denied/Withdrawn .....	2
Appeals Continued to 2008 .....	1

<b>Requests for Special Exceptions</b> .....	<b>8</b>
Requests Granted.....	8
Requests Denied/Withdrawn .....	0
<hr/>	
<b>Requests for Rehearing</b> .....	<b>1</b>
Requests Granted.....	0
Requests Denied/Withdrawn .....	1
<hr/>	
<b>Requests for Equitable Waiver</b> .....	<b>2</b>
Requests Granted.....	1
Requests Denied/Withdrawn .....	1

The Board of Adjustment meets on the second Monday of each month at 7:30 P.M. Any resident wishing to bring a matter before the Board should fill out an application at the Planning Department. Information may also be obtained at the Planning Department's web site [www.pelhamweb.com/planning/](http://www.pelhamweb.com/planning/).

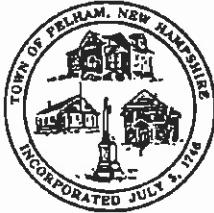
**Members of the Board Jan through April**

Peter McNamara, Chairman .....	2007
David Hennessey, Vice Chairman .....	2009
Lana Paliy, Secretary.....	2009
Kevin O'Sullivan.....	2008
Robert Malloy.....	2009
Robert Haverty.....	2009
Recording Secretary, Charity Willis	

**Members of the Board May. thru December**

David Hennessey, Chairman .....	2009
Svetlana Paliy, Vice Chairman .....	2010
Robert Molloy, Secretary .....	2008
Peter McNamara.....	2010
Kevin O'Sullivan.....	2008
Lance Ouellette, Alternate .....	2010
Kenneth Dunne, Alternate .....	2010
Bill Kearney, Alternate .....	2010
Recording Secretary, Charity Willis	

Respectfully submitted,  
Dave Hennessey, Chair



## **Pelham Community Television PTV 2007 ANNUAL REPORT**

In 2007 PTV purchased three Robotic Cameras, two at Sherburne Hall & one at the PES Media Center. These Camera's are also used at town events, including, School Graduations and Functions, Old Home Day, Town & School Deliberative Sessions and the Yuletide Celebration which has improved Video image quality. Microphones and a new mixer were added at the PES Media center to improve audio quality for broadcasts from that facility. In 2008 we will be purchasing a new field mini DV 3ccd camera for public use. We will also be offering replays of PTV productions on the World Wide Web linked from [www.pelhamweb.com](http://www.pelhamweb.com).

The rear door at the studio was replaced, wall carpet fire proofing was completed and a new air conditioner was installed and this should complete the life safety issues prohibiting public use of the studio. In 2008 productions from the studio will resume provided residents come forward to utilize the facility? Live call-in shows will be possible as in the past.

As always the PTV equipment e.g. digital8 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. Proper training and paperwork is required and is provided by the PTV personnel. If you are interested in seeing more or doing something on your own please contact Jim Greenwood or Linda Doherty at PTV, 635-8645 or email [ptv@pelhamweb.com](mailto:ptv@pelhamweb.com).

Respectfully Submitted,  
James B. Greenwood

Cable Coordinator

**CEMETERY TRUSTEES  
2007 REPORT**

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

The Board of Cemetery Trustees would like to give a special thanks to the Hillsborough County Correctional Department for providing the labor necessary to complete the painting of the fence at Gibson Cemetery for a cost of roughly \$3,550.00 which included all paint and materials. This saved the Town a tremendous amount of money compared to when the fence was last painted in the late 80's for a cost of a roughly \$11,500. In addition to the painting of the fence this year, the Board was also able to complete road paving at Gibson Cemetery, having the gates repaired at Gibson Cemetery, installation of a new propane tank for heating of the block building, a new roof was installed on the block building, there was tree service work done for tree removal at Gibson Cemetery and the first phase of mapping services for the back side of Gibson Cemetery has begun. In addition to the above we purchased memorial flowers, mulch, signs, locks and chains for the continued upkeep of all cemeteries as well as preventative maintenance of the lawn tractor and cemetery truck.

As always, we would like to thank our full time employee Brandon Bonnell and our part time employee Robert Foley for all their hard work. They continue to do a great job in maintaining the cleanliness and beauty of our cemeteries. In addition, in April the board was happy to welcome James Locke into the yearly appointed position of Sexton as well as Jennifer Hovey as our new recording secretary. Our minutes are now available electronically and are posted on the town's website.

We appreciate the public's willingness to help keep the cemeteries looking as clean and beautiful as possible and would like to remind everyone to please clean up around your lots and remove all plastic flowers and articles that are hazardous to our equipment by April 15, 2008 in preparation of lawn care.

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

The Cemetery Trustees have their meetings at the Hearse House located at the Center Cemetery. The meetings are held the 2<sup>nd</sup> Wednesday of the month beginning at 7:00p.m.

The revenues taken in from the sale of lots and opening and closing of graves as of December 2007 was as follows:

**\$65,000.00  
62 Lots Sold  
51 Grave Openings  
14 Cremations**

**Cemetery Board of Trustees oversee the  
maintenance of the following Cemeteries:**

Gibson Cemetery  
Center Cemetery  
Gumpus Cemetery  
North Pelham Cemetery  
Atwood Cemetery  
Lyon's Cemetery

**Annual Elections were held with the  
following results:**

Chairman - Richard Jensen  
Vice Chairman -David Provencal  
Secretary - Jeannette McCoy

Respectfully Submitted,  
Richard Jensen, Chairman  
David Provencal, Vice Chairman  
Jeannette McCoy, Secretary  
Walter Kosik, Trustee  
Timothy Zelonis, Trustee  
James Locke, Sexton

**PELHAM CONSERVATION COMMISSION  
2007 ANNUAL REPORT**

The Conservation Commission's responsibilities to the Town of Pelham, as established by RSA:36-A, are to assure the proper utilization and protection of natural resources including the watershed resource, wetlands, open space, surface and ground waters.

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

Highlights of our activities during the year 2007 include:

- Completed the acquisition of a 37 acre parcel on Sherburne Road, previously owned by Ellen Nadeau. This parcel will be called "Cutter Woods Conservation Area" and was purchased with funds from the \$3M bond. This parcel, along with the adjacent "Frederic Cutter Merriam Conservation Area" and a third parcel (off Westfall Road south), make up a 175 acre contiguous conservation area. It is open to all Pelham residents. To date, the Conservation Commission has purchased 420 acres of land, with more in the works.
- Erected a sign on the "Joseph Jr. & Jacqueline Costa Conservation Area", a 36 acre parcel on Dutton Road, acquired in 2004, with funds from the land use change tax. This parcel, along with a 38 acre parcel acquired as part of a subdivision plan (at no cost to the town), a third parcel (off Birch Lane), and two other town owned parcels, make up a 122 acre contiguous conservation area. It is open to all Pelham residents.
- Residents voted overwhelmingly in favor of declaring the 416 acre "Lower Beaver Brook Wetland", a prime wetland. In the past, twelve wetlands have been declared as prime wetlands but this is the largest and perhaps most productive of all. An inventory of all Pelham wetlands was produced and will be used as a guide for future prime wetland delineations.
- Lisa Loosigian continued water quality testing in Long Pond, in conjunction with the New Hampshire Department of Environmental Services. Water quality improved in 2007 over 2006, perhaps as a result of the efforts of the residents around the pond.
- Glennie Edwards and Karen MacKay completed an inventory of all town owned open space and, with the help of NRPC, produced a map that clearly identifies these open space parcels. This will be invaluable in selecting parcels to acquire.
- Reviewed numerous development plans and 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 representative on the Planning board. In addition to Paul's efforts, joint site walks and written/verbal communications insure that we work in cooperation with the other boards.
- With the help of many volunteers, the Land Stewardship Committee, led by Deborah Waters, continued its efforts to clean up and build trails on our recently acquired conservation land. Their goal is to make these parcels accessible and useful to the citizens of Pelham.
- The Forestry Committee, also led by Deborah Waters, had a very active year. Please see their annual report for details. Paul Gagnon is the Conservation Commission's representative on that committee.

Thank you, to all the members of the Conservation Commission, Stewardship Committee, Forestry Committee, and to all those who have volunteered their time to preserve and protect the environment in the Town of Pelham.

Conservation Commission Members:  
Paul Dadak  
Glennie Edwards  
Paul Gagnon  
Lisa Loosigian  
Karen MacKay

Respectfully submitted,



Paul Gagnon, Chairman



**PELHAM FIRE DEPARTMENT**  
**P. O. Box 321**  
**Pelham, NH 03076**

**Michael A. Walker, Fire Chief**

**2007 Annual Report of the Pelham Fire Department**

**TO THE HONORABLE BOARD OF SELECTMEN AND THE CITIZENS OF THE TOWN OF PELHAM:**

This year has been very active for the fire department. We have seen an increase in structural fires and in overall call volume. Over 5 years our call volume has increased 25%, with fire and emergency medical calls fairly evenly split. However, the majority of our medical calls require advanced life support, which requires paramedic care. Our goal is to have at least one paramedic on shift at all times. We are very close to that goal, with two personnel finishing school this year. Fire and emergency medical service is a preparedness based endeavor, requiring training and education that is challenging and pushes firefighter-EMTs to their limit in a controlled environment so they are prepared to help you on your worst possible day.

We have completely overhauled our fire inspection program. Our personnel will be seen regularly about town conducting routine life safety fire inspections. Our fire inspector will continue to focus on high hazard establishments such as schools, churches and large industrial facilities, as well as evaluate building plans and new construction inspections. Our personnel will also be conducting pre-fire planning. This will happen during the fire inspections. We will gather information on each facility, input the information into our existing computer program, and have that material handy if we have an emergency. This is a standard practice that allows us to identify special hazards, quickly locate utilities and water supply. It also familiarizes personnel with area buildings and who may be inside at any given time. These programs are designed to keep you safe in your workplace as well as where you shop and dine. It is much cheaper to be proactive and prevent fires and emergencies than to recover from them.

The fire department is conducting strategic planning, restructuring our web site, and developing training guidelines that match national standards and mandates. We feel that identifying the future needs allow us to better allocate scarce resources and obtain assets that provide you the service you need, at better value. We also seek to identify ways to keep you informed and updated on the latest man made and natural threats, as well as helping you understand our role in the community. We still maintain the best Citizens Emergency Response Team and Medical Reserve Corps in the State. We are completing a year long project of rewriting the Emergency Operations Plan and we will be receiving emergency medical supplies for use in a disaster.

We are enhancing our collaboration with the Police Department in interoperability with communications and sharing resources in our emergency management budget. This collaboration increases our ability to give you better public safety protection. This does not stop with the Police Department; we also have been working closely, and plan to continue working with the Planning Department, Highway Department, Senior Center, Assessor, and other departments to operate as a team. Shared resources mean better service.

We will be seeing a new fire engine this year to replace engine 3. We have completed installation of a \$95,000 radio infrastructure project, obtained from Federal Grants, that enhances both Fire and Police Communications. We have obtained a \$24,000 Federal Grant for an exhaust ventilation system for the current fire station, which can be moved to the new fire station, thus creating a savings on the projected new station. Speaking of the new fire station; we have an opportunity to deliver an incredible facility to the community at greatly reduced costs. The construction management team approach to this project has been highly successful; the team members are proven leaders in the industry, and I hope you support this critical need.

We have advanced in emergency medicine, having obtained a grant from Southern New Hampshire Medical Center, (one of only two communities in the State), devices that transmit critical heart attack victims information directly to the hospital, where they can admit a patient to the cardiac catheter lab and provide definitive treatment quickly. The ability to do this drastically cuts the usual time it takes to transfer someone to Boston and greatly enhances survivability. We have a seat on a committee with the State Medical Control Board, who is working on protocols that allow us to provide advanced lifesaving procedures to maintain someone's airway and breathing by applying medicine to stabilize a patient and insert a breathing tube. This is a skill we already have as paramedics, but are not allowed to do by State protocol. It is disturbing to us to have to try to maintain someone's breathing manually for a 20 minute ride, when we can do much better. We routinely have cases where we could perform this skill.

The Insurance Services Office (ISO) completed the administrative portion of our grading. ISO is the organization that sets insurance rates for our community. The major portions of their assessment are communications, water supply and training. We have the very real potential to reduce our insurance rating this spring by as much as 35% per homeowner. That would mean significant savings. This spring we will perform required water supply operations as a final evaluation. Several people in police and fire departments put a great deal of time and effort into this.

We resolve to move forward and deliver you the best possible service. Please consider our needs to provide you even the most basic of services. We appreciate your support, we are proud to serve you and look forward to another successful year. Please come by and see us, meet these wonderful personnel and ask questions, we are always willing to help. Thank you.

Respectfully Submitted,

Michael A. Walker  
Fire Chief

**The Pelham Fire Department responded to 1397 incidents from 1/1/07 - 12/31/07:**

Ambulance .....	796	Chimney Fires .....	4
Brush Fires.....	13	Propane Tank Problems..	9
MV Fires .....	2	Storm/Station Coverage ..	4
False Alarms .....	203	Oil Burner Problems.....	13
Hazardous Materials.....	5	Wires Down .....	53
Illegal/Permit Burns .....	37	Water Problems .....	21
Investigations .....	75	Monitor Blasting.....	14
Mutual Aid .....	59	Water Rescue .....	1
Service Calls.....	24	Woodstove.....	1
Structure Fires.....	7	Work Details.....	2
Carbon Monoxide.....	37	Admin/Equip Pickup.....	19
Misc. Calls.....	17	Repair.....	1
		Training .....	39

Note: Incident total does not include Admin/Equip Pickup, Repair or Training.

**PELHAM FIRE DEPARTMENT 2007 ROSTER**

Michael A. Walker, Chief  
George F. Garland, Deputy Chief  
John Hodge, FF/Inspector  
Maureen McNamara, Office Manager

Albert Cote, Capt.	Allen Farwell, Capt.
Raymond Cashman, Jr., Lt.*	
Robert Chatel, Lt.	Robert Deschene, Lt.*
Mark Fancher, Lt.	James Midgley, Lt.*
Frank Murphy, Lt.*	Jack Tirrell, Lt.*

**FIREFIGHTERS**

Brian Allard	Gregory Atwood	David Avery*
Troy Babb	Stephen Brady	Shawn Buckley*
Ryan Bugler	Richard Cabral	Paul Ciampa
Mark Cobb	Miichael Davanzo, Jr.	Michael Davanzo, Sr.*
Darren Downing	Daniel Farwell	Erik Fehmel
Paul Fisher	James Foley	Bruce Hallowell
Richard Hanegan*	Robert Horne	John Ignatowicz*
David Johnstone	Christopher Kulick	Jenny Larson
Joseph Lepine	Howard Mastropiero	Gerald McMahon
Timothy Monette	Lee Normandin	Daniel Rooney
Jeremy Ryan	Michael Slattery	Patrick Sweeney

**Resigned from Fire Department in 2007:**

Robert Bourgeois / Brenda Fisher / Scott Sullivan

**Retired from Fire Department in 2007:**

Lt. Jonathan Cares

\* Dive Team



## Southeast New Hampshire Hazardous Materials Mutual Aid Response District

This team is located at the extreme southern edge of the State of New Hampshire and is comprised of sixteen member communities and protects approximately 160,000 residents from the Massachusetts border to the Town of Hooksett New Hampshire. The demographics of the district include sixteen miles of Interstate 93, a major rail line, and the Manchester / Boston Regional Airport.

The team composed of forty members certified to the Hazardous Materials Technician level and a significant number of Ops and Decon personnel assigned to the many member departments.

Operational funding methodologies include a dues assessment from each member community that range from \$5,000.00 to almost \$9,000.00 and, several grant mechanisms.

This team has been in existence since the latter part of the 1980s and is the oldest team in operation to date. It operates independent of fire mutual pacts and is recognized by the NHFMO as its own mutual aid district. This team is however, a signatory to the MOA for Hazardous Materials Incidents occurring anywhere within the geographic boundaries of the State of New Hampshire.

The SNHHMMAD has taken an "All Hazards" approach to the training and certification team members. This team now provides below grade rescue in a hazardous atmosphere given we have increased our training and equipment cache to accomplish this additional mission.

The SNHHMMAD trains collectively with the First Civil Support Team and Twelfth Civil Support Team located in Massachusetts and New Hampshire respectively, elements of the Boston office of the FBI. There is however little collaboration with individual communities or regional teams located in Massachusetts.

### Needs Assessment

The SNHHMMAD has identified the following priorities:

- Administrative / REPC support. The member Chief Officers have been fulfilling these roles and have become overwhelmed as a result. This lead to disjointed and oftentimes ineffective record keeping.
- Physical Support space. As the cache of equipment and materiel continues to increase, we are in need of storage space for our vehicles, trailers, supplies, and equipment.
- Upgraded computer equipment so that we can achieve our "All Hazards Mitigation" mission.

### Work Plan

The SNHHMMAD is adequately funded and equipped to fulfill its response mission, however there needs to be a non-lapsing funding mechanism for providing ongoing administrative support. There is a real danger in providing for the necessary accountability of personnel, record keeping, and grants management without dedicated human administrative support. During consultation with Chief Officers, they have indicated that their municipal staff can no longer perform duals missions as both municipal employees and hazmat team support.

## Report of Forest Fire Warden and State Forest Ranger

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 wildland 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 1-800-498-6868 or [www.des.state.nh.us](http://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](http://www.nhdfl.org).

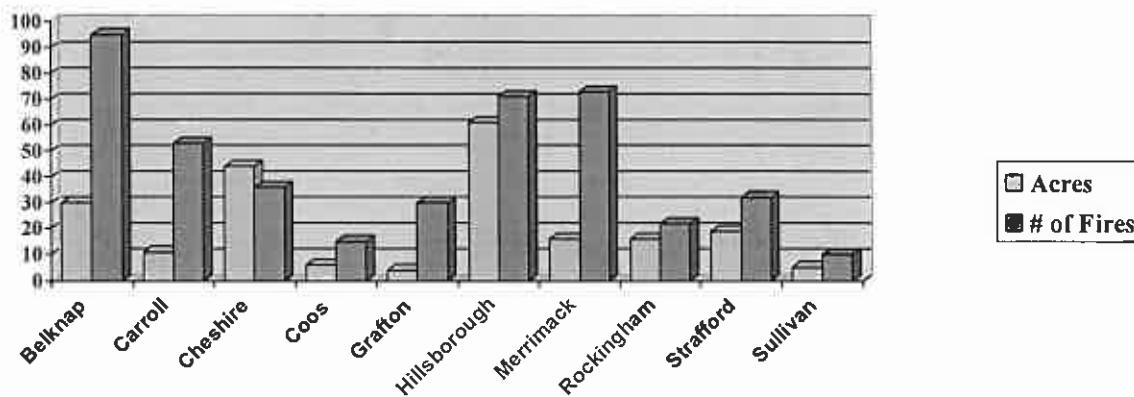
Fire activity was very busy during the spring of the 2007, particularly late April into early May. As the forests and fields greened up in later May the fire danger decreased. However, a very dry late summer created very high fire danger again from August into September, with fire danger reaching very high on Labor Day weekend. Even with the dry conditions, the acreage burned was less than half that of 2006. The largest forest fire during the 2007 season burned approximately 26 acres on the side of Wantastiquet Mountain in Chesterfield during the month of May. Our statewide system of 16 fire lookout towers is credited with keeping most fires small and saving several structures this season due to their quick and accurate spotting capabilities. 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 2007 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](http://www.firewise.org). Please help Smokey Bear, your local fire department and the state's Forest Rangers by being fire wise and fire safe!

### 2007 FIRE STATISTICS

(All fires reported as of November 8, 2007)

(figures do not include fires on the White Mountain National Forest)

COUNTY STATISTICS		
County	Acres	# of Fires
Belknap	30	95
Carroll	11	53
Cheshire	44	36
Coos	6	15
Grafton	4	30
Hillsborough	61	71
Merrimack	16	73
Rockingham	16	22
Strafford	19	32
Sullivan	5	10



### CAUSES OF FIRES REPORTED

		Total Fires	Total Acres
Arson	5	2007	437
Debris	197	2006	500
Campfire	38	2005	546
Children	22	2004	482
Smoking	41	2003	374
Railroad	5		212
Equipment	3		473
Lightning	7		174
Misc.*	119		147
	119		100

(\*Misc.: power lines, fireworks, electric fences, etc.)

ONLY YOU CAN PREVENT WILDLAND FIRE

## **Pelham Forestry Committee**

### **-2007- Annual Report-**

The Pelham Forestry Committee oversees management of approximately 1300 acres of town forestland. The town of Pelham is a member of the New Hampshire Tree Farm System. As a member, forest management activities adhere to the principals of forest health, wildlife enhancement, water protection and encouragement of passive recreational activities.

Forest management plans for the town are produced by licensed New Hampshire foresters. Each property is evaluated, not only for overall forest health, but for a range of conditions including wildlife habitat, wetland protection, boundary identification, trail maintenance, public safety and security concerns. During the evaluation, trees are identified for removal which will contribute to the health of the forest. Bids are solicited for the sale of the timber. Using a selective cut method, timber is harvested in accordance with the management plan and sold to lumber companies. Wood chips are sold to wood fired power plants.

Revenues from timber sales are deposited into the Forestry Fund. The Forestry Fund is used to pay for improvement projects on town forestland at no cost to the taxpayer. This means that our town forests are currently self-sustaining without any need for taxpayer funds.

In March, 2007, the town voted to withdraw \$35,000 from the Forestry Fund. Work was done on Pelham Veterans Memorial Park, Muldoon Park, Gampus Pond Conservation Area and Costa Conservation Area. Funds were also used for trail maintenance, public education and security. Harvesting operations were conducted on Muldoon Park and Gampus Pond Conservation Area generating additional income for the Forestry Fund.

**PELHAM FORESTRY COMMITTEE**  
Paul Gagnon '09  
Robert Lamoureux '09  
Gayle Plouffe '09  
Deborah Waters '09  
Fire Chief, Michael Walker  
Selectmen's Representative, Hal Lynde



# TOWN OF PELHAM

6 Village Green  
Pelham, New Hampshire 03076-3723

## Health Officer's Report

2007

The health officer and agent for the Pelham Board of Health performed sanitary 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 chair of the Board of Health when required.

Complaints were investigated relative to septic system failures, unsanitary site conditions, restaurant sanitary practices, and water quality issues.

Inspections for various licensing requirements for child daycare centers, schools and foster homes were conducted.

The Health Agent performed test pit observations, reviewed sewage disposal system designs, and inspected the installation of the systems.

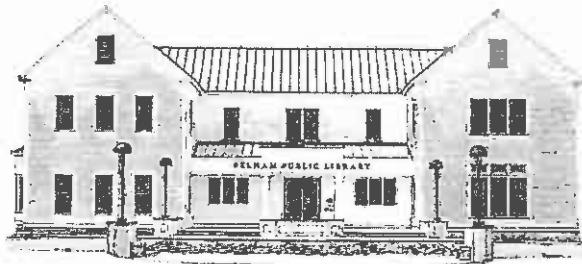
There is mounting concern regarding the mosquito-transmitted diseases, West Nile Virus and Eastern Equine Encephalitis (EEE). Pandemic preparation is now becoming of importance in this region and throughout the United States. Local and regional plans are being implemented in the event that it becomes a reality. There are fact sheets available to the public through the New Hampshire Department of Health and Human Services or this office.

We will gladly answer questions from the public concerning the above or any other health related issues.

I personally would like to thank all of the administrative staff at the Town Offices for the assistance they provide us during the years.

Respectfully submitted,

Paul W. Zarnowski  
Deputy Health Officer-Health Agent



## PELHAM PUBLIC LIBRARY

### 2007 Annual Report

In the 115 years since its establishment on March 8, 1892, the services provided by our free public library continue to contribute to a better economy, a stronger society, and a richer quality of life for all of the citizens of Pelham. Demand for those services continues to grow with each passing year. In 2007, the Library was open to the public 299 days, for 50 hours per week. Throughout the year, 39,842 children and adults visited the library – an average of 133 per day – a 14% increase over last year. A record 83,824 items circulated – 9,748 more than in 2006. (Charts providing full statistical and financial data are at the end of this report.)

#### Staffing

Our patrons are served by five full-time staff members: Sue Hoadley, Library Director; Audrey LaRose, Assistant Director; Bette Kelley, Adult Services Librarian; Debbie Laffond, Children's Librarian; and Jo-Ann Beauregard, Technical Services Coordinator; four part-time library assistants: Debbie Carnazzo, Marilyn Grenda, Christine Kamal, and Cheryl Michaud; and six on-call library assistants: Donna D'Arcangelo, Lori Edwards, Lucie Gralton, Darlene Greenwood, Cindy Harrison, and Jennifer Rafferty. Together, these fifteen dedicated individuals comprise 5.5 FTEs (Full Time Equivalents) staffing the library for 50 hours per week.

During the year the library staff performed an intensive job analysis of their positions as the foundation for reclassification of all positions into a new step-and-grade pay matrix. The job analysis will also be the basis for establishing performance standards for each job in development of a performance review system.

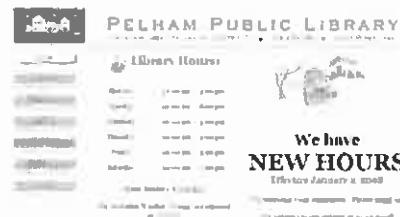
#### Collection Development

Responding to popular demand, we continued to increase our holdings of large print books and non-fiction documentary videos. VHS tapes were replaced by DVDs and audiobooks on cassette tape by CDs. We also began building up our YA collections.

In September, the library joined the NH Downloadable Audiobook Consortium. Good early response warranted renewal for 2008. This membership is supported by the Woodbury Trust Fund.

#### Technology

Our webpage [www.pelhamweb.com/library](http://www.pelhamweb.com/library) continues to evolve and offer improved features. A link to the library catalog allows patrons to search our 30,000 items, renew materials and place reserves from the comfort of home. Installation of a wireless access point is planned for 2008.



#### Gifts, Grants & Donations

Of the 3,096 items added to the collection in 2007, 347 (11%) were donations.

Other gifts included passes to the Museum of Science donated by the PTA, and memberships in The Butterfly Place, Canterbury Shaker Village, and Zoo New England from the Friends of the Library. The Friends also funded a license to allow public performances of movies in the library.

Through internal fundraising, the library raised \$312 from the sale of canvas book bags and \$1,202 from an ongoing book sale. Proceeds were applied to children's programs and membership in the Christa McAuliffe Planetarium in Concord.

Debbie Laffond received a \$100 mini-grant for professional development from the NH Library Association, which she donated to the library to benefit other staff training opportunities.



The Pelham Gardeners' Group continues to beautify the library grounds. Four large pots are kept brimming with seasonal flowers and greenery, and decorated with pine boughs, sprigs of berries, and silk poinsettias in the winter. Additional plantings have also enhanced the seating area they created outside the Law Reading Room.

Special thanks to Patriot Welding for reattaching the leg of one of our small metal children's chairs -- for FREE!

We also appreciate the many volunteers who contributed the gift of their time, primarily in the children's department. In 2007, 247 volunteer hours were donated to the library.

## Programs & Activities

Art Exhibits. In January we began a series of monthly exhibits featuring the work of local artists. The artwork not only adds warm and grace to our main lobby, but also provides an opportunity to promote the arts in our community. We thank all of the artists who have participated for their generosity in sharing their work with us.

Poetry Month Celebration. In April we joined 40 New Hampshire public libraries celebrating the statewide "Children's Poetry in the Libraries Day" with a series of poetry workshops presented by visiting poet Rae Marie Bruce. This inaugural program was created by Patricia Fargnoli, New Hampshire's poet laureate.

Food for Fines. "Fine-Free Month" is the library's annual food drive for the Pelham Food Pantry. Library patrons are encouraged -- but not obligated -- to "pay" their overdue fines by donating non-perishable food items. In November, our patrons very generously donated 43 bags of non-perishable food for St. Patrick's Food Pantry.

Summer Reading Program. The statewide Summer Reading Program is sponsored annually by CHILIS (Children's Librarians of New Hampshire), to encourage school-aged children to read for pleasure during summer vacation. This summer's theme was "Reading Road Trip, USA." 205 children registered and over 500 participated in six weeks of program events. The Friends of the Library sponsored our "kick-off" performer, and we were pleased to have another opportunity to partner with the Parks & Recreation Department's Summer Tot Program.



Children's Programs. In 2007, 191 programs were offered to 2,800 participants. In addition to regular storytimes for toddlers (ages 1-3) and preschoolers (ages 4-5), Children's Librarian Debbie Laffond began presenting a new "Book Time for Babies" program for infants to age 2. Reading aloud helps babies learn uncommon words, helps them to learn concepts about print, stimulates the imagination and all the senses, and is one more way of promoting positive interaction between parent and child.

Adult Programs. Writing coach Kathleen Gilday offered a series of one-on-one writing workshops aimed at assisting teens with college application essays, as well as interactive writing time for adults to discover

their creative potential and participate in fun, easy ways to hone writing skills. New Hampshire authors Nikki Andrews and Julie MacShane presented a workshop on writing about non-conventional women and the world of self-publishing and the new technologies that allow everyone a greater voice in today's world.

## Honors & Achievements

In November, Director Sue Hoadley was elected Secretary of the New England Library Association for the 2008 term.

Our greatest achievement this year was the creation of a new programming space out of the magazine storage area on the second floor. Half a dozen volunteers spent a little more than an hour dismantling the unused shelving. Dedicated to our first librarian, the new "Molly Hobbs Room" is ideal for our rapidly expanding children's programs, at three times the size of our meeting room. (We also saved over \$1000 by doing it ourselves!)



Many thanks to our vibrant new Friends of the Library group – President Debbie Kruzel, Vice-President MaryJo Palermo, Treasurer Adel Cerri and Membership Chair Carolyn Thompson – for all their hard work. Their April 7 Book & Bake Sale, held in conjunction with Parks & Rec's Easter Egg Hunt, was an unqualified success raising over \$1,300 for library programs! Despite the surprise snow storm on April 4, the weather was sunny and warm and attracted many book seekers. They celebrated their 31<sup>st</sup> anniversary with a Book & Bake Sale on October 20 held jointly as a fundraiser with the Sherburne Hall Committee. The

centerpiece of the sale was an estate collection of COOKBOOKS ! acquired by the Committee.

Adult Services Librarian Bette Kelley retired August 31, 2007. Over a respectable 30-year career she rose from part-time library assistant to Library Director. She ably served in that capacity from December 1999 until May 2002, when she returned to her first love, public services. We wish her the very best in her well-deserved retirement. But, staff and patrons alike will dearly miss our "Miss Bette."

In March we also bid adieu to Trustee Bonnie Barbaro after six years of service to the Library and welcomed new Trustee Diane Chubb.

Thank you for your support.

Respectfully submitted,

Sue A. Hoadley  
Library Director

## **Board of Library Trustees:**

Francis C. Garboski, Jr., Chair  
Elizabeth Carol Zemtres, Vice Chair  
Linda M. Kilbride, Secretary  
Ellen M. Patchen, Treasurer  
Diane M. Chubb, Friends Liaison

## PELHAM PUBLIC LIBRARY STATISTICS

Measures of Service	2005	2006	2007	% Change 2005-2007
Hours of Service	50 Hrs	50 Hrs	50 Hrs	0%
Staffing	5.5 FTE	5.5 FTE	5.5 FTE	0%
Registered Patrons	5,868	6,314	5,448	-7%
Total Items in Collection	28,517	30,433	29,533	+4%
Items added	3,354	3,522	3,096	-8%
Items withdrawn	2,757	1,594	3,978	+44%
Attendance	33,697	34,821	39,842	+18%
Circulation	69,924	74,076	83,824	+20%
ILL Borrowed	195	179	216	+11%
ILL Loaned	477	583	670	+40%
Museum Passes Loaned	89	185	184	+107%
Adult Reference	4,173	5,211	4,203	+1%
Adult Computer Use	2,582	3,293	2,742	+6%
Adult Program Attend.	267	256	17	-37%
Child/YA Reference	885	1,717	1,435	+62%
Child/YA Computer Use	1,377	2,578	2,128	+55%
Child Program Attend.	2,214	1,812	2,799	+26%
YA Program Attend.	125	26	3	-79%
Meeting Room Use	202	162	222	+10%
Volunteer Hours	n/a	n/a	247	n/a

Financial Report	Beginning Balance	Deposited	Spent	Ending Balance
<b>Municipal Account</b>				
Appropriation	227,756.00	0.00	228,034.76	721.24*
<b>Trustee Accounts</b>				
General Fund	12,991.65	1,118.80	51.73	14,058.72
Fines & Fees	14,271.55	7,127.91	4,261.40	17,138.06
Copier Fund	536.17	779.00	1,074.96	240.21
Dill Foundation	113.48	0.00	113.48	0.00
Summer Reading	-50.00	397.00	347.00	0.00
Gifts	60.00	0.00	60.00	0.00
Poetry Project	290.40	0.00	171.87	118.53
Entertainment Bks	240.00	50.00	240.00	50.00
Tote Bags	330.45	312.00	10.00	632.45
Book Sale Child	215.00	549.00	387.33	376.67
Book Sale Adult	474.00	653.00	236.08	890.92
Closed CRF	414.49	0.00	414.49	0.00
Trustee Subtotal	29,887.19	10,986.71	7,368.34	33,505.56
<b>Revenue</b>				
Trust Fund Income	7,394.62	1,885.18	2,335.59	6,944.21
<b>TOTAL</b>	<b>\$265,037.81</b>	<b>\$12,871.89</b>	<b>\$237,738.69</b>	<b>\$41,171.01</b>

\*Estimate –final accounting not available at press time. Any balance will be returned to the General Fund.

## HIGHWAY DEPARTMENT

### – 2007 ANNUAL REPORT –

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

The following roads were crack-sealed, paved and the shoulders graded with loam or gravel:

Dutton Road  
Applewood Road

Slavin Drive (portion)  
Pulpit Rock Road (portion)  
Millstone Road (portion)

The following roads were crack sealed:

Spaulding Hill Road  
Nashua Road  
Simpson Road  
Livingston Road  
Independence Drive

Willow Street  
Tenny Road  
Simpson Mill Road  
Colonial Drive  
Balcom Road (portion)

Drainage systems were installed on the following roads:

Birch Lane  
Doris Avenue  
Dutton Road

Dutton Road improvements included ledge removal to improve the intersection at Island Pond Road and the removal of base materials and replacing with gravel where the base of the road had failed.

A portion of Pelham Road was totally reconstructed and paved with a 2" binder course of asphalt.

General Maintenance of the Town roads includes patching, sign replacements, crack sealing, snow and ice removal, cleaning and repairing/replacing catch basins, tree removal, brush cutting, sweeping, line-painting, etc.

The Highway Department plows and sands/salts 101.753 miles of Town Roads and 6.016 miles of unaccepted new subdivision roads as well as 2 miles of private roads. The Highway Department also plows and sands/salts the driveways and parking lots at the three Schools, the three Town Parks and all the Town Building's parking lots, except the Fire Department and the Transfer Station. The Transfer Station lot, the Fire Station Lot and the roads in Gibson Cemetery are sanded/salted when needed.

The State Department of Transportation maintains, salts, and plows the following roads in the Town of Pelham:

Main Street  
Old Gage Hill Road North  
Sherburne Road

Route 38  
Windham Road  
Mammoth Road

In closing, I would like to thank all the dedicated Highway Department employees for their hard work and long hours to keep Pelham roads safe for the traveling public.

Respectfully Submitted,

Donald E. Foss, Sr.  
Highway Agent



## 2007 Annual Report of NRPC Activities for the Town of Pelham

### Transportation

NRPC as the designated Metropolitan Planning Organization (MPO) for the region is responsible for developing and maintaining the region's transportation planning program. This includes soliciting, prioritizing and making recommendations on regional and local transportation projects that are funded through Federal or State sources. NRPC is responsible for developing the region's portion of the State's Transportation Improvement Program (STIP), maintaining the regional traffic model, and performing required air quality analyses. In addition, NRPC MPO funds are used to provide municipal technical assistance on transportation issues.

- ❖ I-93 Community Technical Assistance Program (CTAP) – Calendar year 2007 has been the beginning of the CTAP process in Pelham. This program has been designed by New Hampshire DOT to help communities address growth and development pressure. So far, the CTAP process has involved several different projects in Pelham. NRPC staff has worked with the Planning Board and town staff to assess the town's plans and regulations. NRPC has also worked with representatives of the community to assess the town's open space and resource conservation policies and programs and identify future needs. In addition, the NRPC will be working with the town on an economic development assessment and strategic plan.
- ❖ Pelham Town Center Intersections – During 2007, NRPC worked in conjunction with the NH DOT and a town Working Group to facilitate a Context Sensitive Solutions process. This process is being used to achieve a consensus on the best solution for the community for traffic issues related to the intersections in the center of Pelham. Several public meetings were held at which public input and discussion were solicited. These meetings resulted in the identification of a preferred solution which will now move into a design process under the direction of NH Department of Transportation.
- ❖ Regional Transportation Safety Plan – During 2007 NRPC prepared and adopted the Regional Transportation Safety Plan. This plan analyzed crash data for the entire NRPC region and identified the highest crash locations in the region and in each community. The plan included a thorough analysis of factors associated with each location and proposed approaches that town officials could use in improving motorist safety.
- ❖ Regional Traffic Model – NRPC continued to maintain and update the regional traffic model. This model is now sufficiently detailed that it can be used to analyze the traffic impacts of nearly any type of new development or change in the road network. This capability is available for the towns use whenever there is interest, without cost.
- ❖ Nashua-Boston Commuter Bus – Following several years of effort by NRPC and with the support of members of the region's legislative delegation, the Nashua-Boston Commuter bus began operation in February 2007. This service, operated by Concord Trailways, provides express service from Exit 8 and Exit 6 in Nashua to Boston South Station and Logan Airport. This project has been an outstanding success with much higher than expected ridership and enthusiastic support by people from throughout the Nashua region.
- ❖ Nashua-Manchester Commuter Rail – 2007 was a very successful year for the Commuter Rail project. In January, Governor Lynch endorsed plans prepared by a task force led by NRPC for commuter rail service to Nashua and Manchester. During the Legislative session, new legislation was passed forming the New Hampshire Rail Transit Authority (NHRTA), the administrative organization for the commuter rail service. This legislation was signed by the Governor in July and the NHRTA had its first meeting in September. Under NRPC's leadership the NHRTA is currently working to negotiate operating agreements for the proposed rail service with the M BTA and Pan Am Railways.
- ❖ POW/MIA Bridge – This year NRPC has proposed the development of a new roadway and bridge connecting Exit 7 in Nashua across the Merrimack River with NH 3A and NH 102 at the Hudson/Litchfield town line. Traffic studies conducted by NRPC show that this roadway will result in major reductions in the traffic in central Hudson, greatly reducing congestion in the area of the Taylor's Falls/Veteran's Memorial Bridges. The most innovative aspect of this project is a financing plan in which the entire cost of the project would be funded through private financing and then paid off using revenue from tolls. Total cost for this project is expected to be \$120 million.



## Land Use and Environmental Planning

- ❖ Master Plan Update – Under contract to the town, NRPC has begun work on updates to base data and analysis in the Pelham Master Plan. This process will allow the town to update its Master Plan over the course of several years at minimal cost to the community.
- ❖ Pelham Source Water Protection – In 2007, NRPC applied for and received funding for a Source Water Protection Grant for an area in Pelham. This area is characterized by several wells which provide water for businesses or small community water systems as well as poor water quality. This program will allow NRPC to conduct outreach and education efforts with property owners in the area to provide information and what they can do to protect water quality.
- ❖ Innovative Land Use Planning Guidelines – NRPC worked with the other NH regional planning commissions and NH DES to develop the Innovative Land Use Planning Guidelines. This document will provide background research and model ordinances for the application of innovative land use techniques in New Hampshire communities.
- ❖ Planning Board Training – NRPC conducted four training workshops for Planning Board members during the course of FY07. One of these workshops was held in Pelham in October with Ben Frost providing an overview of recent legislation impacting land use boards.
- ❖ Stormwater Education – This year, Pelham and communities in the region affected by the NPDES II Stormwater requirements have funded NRPC to produce educational materials about stormwater for use in the regions schools. These materials include lesson materials and curricula that will be used by teachers to introduce elementary and secondary students to basic stormwater concepts.
- ❖ Regional Plan – During 2007, NRPC continued the development of the updated Regional Plan. During the early part of the year outreach events were held across the region, including one in Pelham, at which members of the public were asked to identify the most important issues facing the region in the coming 10 years. The NRPC Commission then reviewed input from all the meetings and selected six issues as the most important – Transportation, Water, Energy, Economic Development, Infrastructure and Regional Coordination. During the fall focus group workshops were held using interactive technology to delve more deeply into the issues of Energy, Water and Transportation. During 2008, NRPC will conduct additional focus groups and initiate a small group process to identify regional approaches to these critical issues.
- ❖ NRPC TV – One of NRPC's most important functions is to inform and educate members of the public about local and regional planning issues. This year, NRPC began producing training and information videos. These videos are produced in high-definition and can be accessed in several different ways. NRPC will distribute copies to local cable access channels for their use. Copies of the videos on DVD will also be distributed to town officials and committees. In addition, the digital videos are also available on NRPC's website.
- ❖ Brownfields – During 2007 NRPC received its second regional brownfield assessment grant. This grant will enable NRPC to conduct Phase I and Phase II brownfields assessments for all hazards. Through this process NRPC staff will work with local officials to identify qualifying brownfields in each of the member communities. NRPC's consultant will then prepare Phase I and Phase II brownfields assessments for each of the sites. NRPC staff will also work with town staff members and affected property owners to provide education on the brownfield process and on potential funding sources for cleanup activities.
- ❖ Regional Resource Conservation Committee – During the year, NRPC conducted six meetings of the Regional Resource Conservation Committee. This group is organized and sponsored by NRPC to provide information and training as well as support for conservation committee members from all NRPC communities.
- ❖ Household Hazardous Waste Program – The Household Hazardous Waste (HHW) Program provides residents of the region with the opportunity to dispose of common household chemicals in an appropriate fashion so that pollution of the region's watersheds and groundwater can be avoided. In



addition to collections events in Nashua, NRPC also conducted collection events in Hudson, Merrimack and Milford. An electronics recycler also participates in these events enabling attendees to dispose of high tech items such as old computers, phones, TV's and other appliances that include hazardous materials. A total of eight HHW events were held this year.

## Geographic Information Systems (GIS)

The GIS staff at NRPC continues to maintain a diverse collection of spatial 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.

- ❖ Updated NRPC Standard Map Library for Pelham. These four standard maps show the Town's Roads and Town Facilities, Environmental and Conservation Areas, Existing Land Use and an Aerial Image of the Town. Two sets of these maps have been provided to the Town.
- ❖ Provided Pelham officials with all the existing GIS data on CD for use on Town projects. This data has been developed and maintained by NRPC and would have cost many thousands of dollars for the Town to develop on its own.
- ❖ Completed regular maintenance tasks and performed updates to the Pelham GIS data which is maintained by NRPC, including digitizing new roads, parcels, protected lands, zoning changes, trails, social service or child care providers, land use and other baseline data.
- ❖ Addressed numerous mapping requests from Pelham Town officials and the public.
- ❖ Mapped and analyzed trends relative to real estate transactions for the year to maintain a tool for monitoring sales trends.
- ❖ Continued to update and expand the regional annotation layers for improved clarity, accuracy and detail in mapping tasks.

#200Z-45

# Pelham Parks and Recreation

6 Village Green, Pelham, NH 03076

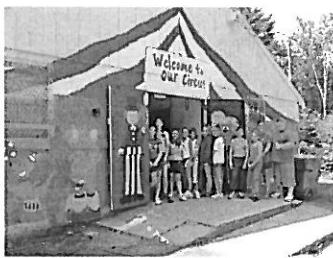
Phone: (603) 635-2721

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

Fax: (603) 508-3094

## Annual Town Report for 2007

Pelham Parks and Recreation Department would like to first thank all of our very dedicated volunteers. They are responsible for the success of many programs year-round. Volunteers have included soccer coaches, basketball coaches, assistant coaches, parents, scouts, scout leaders, instructors, supervisors, referees/scorers, softball managers, high school students seeking community service, office personnel, summer staff and more! We would like to acknowledge Pelham Little League and Pelham/Windham Razorbacks and their volunteers for another year of praiseworthy contributions to Muldoon Park. Our respect and gratitude goes to Pelham Fire, Pelham Police, Highway and other town departments who have assisted throughout the year. We would like to thank Charlene Takesian, our long term talented webmaster, and Mike Kivikoski on his graphic art talents for our t-shirts and logos. Thank you to P.A.R.K.A. organization for scholarships to our summer camp and ski program, along with prizes for the annual Easter Egg Hunt. Much thanks to Pelham Travel Basketball, Travel Soccer and NH Flag Football for being accommodating to everyone's needs for field and facility use. Lastly, we extend our gratitude to the Pelham School District whose staff closely co-ordinates use of their facilities and to various local businesses that make donations to our activities each year.



Much to our regret, October 2007 brought about the resignation of the Director, Darren McCarthy, after three years. We wish Darren and his family the very best at their new location in Texas. Some of the great contributions he helped to bring about were the new fenced-in Tot Playground with much volunteer help as well as the rain shelter in Dennis Lyons Memorial Park; system of trash removal at the parks; introduction of a tot soccer program; developed plans for Eagle Scout projects and worked with scout volunteers to update the lodge at E. G. Raymond Memorial Park, bringing it up to code; July 4<sup>th</sup> Fishing Tournament; swimming dock at Pelham Town Beach; new department signs on Mammoth Road and Bridge Street; obtain recreational grants; a new 18-hole Frisbee Golf Course at Muldoon Park and repairs to the playground area; installation of a rope course and renovations to the waterfront restroom at Pelham Veterans Memorial Park town beach; overseeing the start up of our first time internet software system called Rec Trac. Mr. McCarthy certainly will be missed as an asset to our department. We will be welcoming a new director in 2008.

We have enjoyed a great year offering soccer, yoga, basketball, ski/snowboard, parent/tot playgroup, golf, tennis, summer camp, Easter egg hunt, men's and women's softball leagues, family trips and so much more to many children and adults. Please visit our website at [www.pelhamweb.com/recreation](http://www.pelhamweb.com/recreation) for details and forms that are kept current and try out our new Web Trac, which allows you to register and pay for any program online! Feel free to stop by our new office location at 6 Village Green or give us a call to discuss ideas for new programs.

---

Kathleen A. Carr,  
Office Manager

## 2007 PELHAM PLANNING BOARD REPORT

The past year saw a significant change for the Planning Board. For the first time, members of the Board were not appointed by the Board of Selectmen, but rather were elected by Pelham's voters during the March elections. The Board and the Town were fortunate to have several candidates with prior land use experience come forward and offer their services. In addition, a number of newcomers volunteered for open positions. The result is a Board with a healthy mix of youth and experience as well as a full complement of alternate members. I thank all members for their public service, and hope that this Board will continue the commitment of prior Boards to apply the laws and regulations of this state and town in a responsible and objective manner.

2007 also brought a general slowdown in new construction in Pelham. As has been the trend over the past several years issuance of building permits for single family homes have slowed, due in large part to the continuing problems in the housing and banking industries and uncertainty about the future. In addition, several previously approved subdivision and elderly housing projects have not yet been built. While this has resulted in a reduction in the amount of impact fees and taxes collected by the Town, it has also given the new board members a grace period to settle in and begin to learn the rules and responsibilities without being overwhelmed by our bi-monthly agendas.

The Board has voted to place on the March, 2008 ballot three amendments to the Town's Zoning Ordinance, with two of those very minor in nature. The new proposed Conservation Subdivision Zoning ordinance, if approved, would allow both developers and the Planning Board greater flexibility in the planning process, particularly regarding the creation and protection of contiguous open space in new subdivisions while reducing the lengths of new roads. This proposed ordinance was drafted by representatives from all of Pelham's land use boards, the Planning Director and construction and development experts. The Planning Board strongly advocates a "yes" vote on each of these amendments.

The Planning Board would not be able to perform its duties without the invaluable help and assistance of all members of the Planning Office, particularly Planning Director Jeff Gowan and Office Manager Jenn Hovey. They provide the Board with voluminous and complex reports, plans, and letters in an organized and timely manner. Pelham should be proud of the professionalism of the Planning Office, and on behalf of the entire Board I thank them. As always, our Recording Secretary Charity Willis excels in deciphering the Board's words (and sometimes its' thoughts!). Thank you, Charity.

Lastly, it has been my privilege to serve for years with several members of the prior Planning Board who chose not to become candidates for election to the present Board. Bill Scanzani, Gael Ouellette, Robin Bousa and Ken Dunne devoted a great deal of time and energy to Pelham and this Board. They were a delight to work with, and this town is poorer without their public service.

<b><u>Members of the Board Jan thru Mar. 8<sup>th</sup></u></b>	
William Scanzani, Chair	2006
Peter McNamara, Vice Chair	2007
Gael Ouellette, Secretary	2007
Paddy Culbert	2008
Robin Bousa	2006
Christine Medeiros	2008
Kenneth Dunn, Alternate	2008
Victor Danevich, Selectmen's Rep.	
Charity Willis, Recording Secretary	

<b><u>Members of the Board Mar. 10<sup>th</sup> thru Dec.</u></b>	
Peter McNamara, Chair	2010
Paddy Culbert, Vice Chair	2010
Paul Dadak, Secretary	2008
Jason Croteau	2008
Timothy Doherty	2009
Roger Montbleau	2009
Robert Haverty, Selectmen's Rep.	
Charity Willis, Recording Secretary	

Respectfully Submitted,

Peter McNamara, Chair

## The Capital Improvement Plan Committee

### -2007 Annual Report-

Dear Fellow Citizens,

First of all I'd like to thank the hard working members of the CIP Committee and especially Andy Ducharme for stepping up to help as Co-Chair this year. The members which include your neighbors and fellow taxpayers as well as representatives from your Board of Selectmen, School Board, and Budget Committee had a very difficult time in trying to compile a meaningful CIP report this year. While the document clearly represents the known major infrastructure needs facing the town, this plan does not address, nor can it, the difficulties taxpayers now face in trying to fund these projects. The plan no longer spreads spending out meaningfully to stabilize property taxes. The document now portrays more of a Crisis Management Plan.

For many years now, the CIP Committee has pounded the table to fund needed projects quickly, regardless of cost. Many taxpayers have seen this as an attempt by a few individuals to just spend and waste their tax dollars. Unfortunately, nothing could be further from the truth. **Funding necessary capital improvement projects immediately when known, which support community development goals, is the only way to stabilize property taxes.** Because projects identified have not been funded when first identified, and because the cost of these projects has been rising far faster than the cost of inflation, Pelham taxpayers are now facing tax increases over the next several years that they will have a hard time affording. These tax increases will continue regardless of any action taken by your elected officials and regardless of your vote at town meeting. For the first time ever, the CIP Committee also addressed in this year's plan the need to control operating costs and employee entitlements which clearly lead to this past year's 13% increase in property tax bills. Without one time offsets, tax bills could have risen by the full 18% increase in total spending. If spending continues at the same pace as the last few years, and as we expect, property tax bills will double in the next 5 to 6 years. We don't foresee anything that changes this grim assessment presently. While painful, it remains to be seen whether or not Pelham voters will meet all of their community development goals. If we do, then taxes can be stabilized and start retreating in several years. If not, we face future unknown capital costs, and spiraling tax increases that new homeowners and businesses will find unpalatable. This will reduce future tax revenues needed to help reduce tax burdens. Many studies have shown that potential homeowners and businesses are not afraid of high-tax communities, but rather the uncertainties associated with funding needs where the future liability is unknown or uncertain.

It is our hope that residents will concentrate their attention this year not on the CIP plan itself, but on all of the CIP recommendations in section H to fully understand our recommendations and the implications of our past non-action. Every year of not funding the necessary projects adds .50 to .75 per year to the property tax rate when finally funded. The Economic stagflation from not meeting goals ultimately means much higher taxes as older assets cost a lot more to maintain and waste taxpayers' dollars.

Bill Scanzani  
Co Chair CIP Committee

---

---

# CAPITAL IMPROVEMENTS PLAN

## 2008 - 2014

### FINAL

Adopted by the Pelham Planning Board on 09/17/07

Prepared by the Pelham Capital Improvements Plan Committee:

Bill Scanzani, Co-Chairman

Andy Ducharme, Co-Chairman

Kenneth Dunne, Vice-Chair

Jason Croteau, Planning Board Representative

Doug Viger, Board of Selectmen Representative

Joe Puddister, Budget Committee Representative

Bruce Couture, School Board Representative

Steve Caruso, Member

Doug Fyfe, Member

Bob Haverty, Member

Eleanor Burton, Member

#### Pelham Planning Board

Peter McNamara, Chairman

Paddy Culbert, Vice-Chair

Paul Dadak, Secretary

Bob Haverty, Selectmen's Representative

Jason Croteau, Member

Tim Doherty, Member

Roger Montbleau, Member

Edward McGlynn, Alternate

Joseph Passamonte, Alternate

James McManus, Alternate

Jeff Gowan, Planning Director

Charity Willis, Recording Secretary



With Assistance from:

Nashua Regional Planning Commission

## **TABLE OF CONTENTS**

<b>A. INTRODUCTION .....</b>	<b>1</b>
<b>B. FINANCING METHODS.....</b>	<b>5</b>
<b>C. IDENTIFICATION OF DEPARTMENT CAPITAL REQUESTS .....</b>	<b>6</b>
<b>D. PRIORITY SYSTEM.....</b>	<b>6</b>
<b>E. LISTING AND DISCUSSION OF PROJECTS BY RECOMMENDED PRIORITY.....</b>	<b>10</b>
<b>F. SCHEDULE OF CAPITAL IMPROVEMENT PROJECTS AND SCHEDULE OF NON-PROPERTY TAX REVENUES.....</b>	<b>22</b>
<b>G. CONCLUSIONS .....</b>	<b>23</b>
<b>H. RECOMMENDATIONS .....</b>	<b>24</b>

## **LIST OF TABLES**

<b>TABLE 1: PELHAM POPULATION, 1900-2030 .....</b>	<b>2</b>
<b>TABLE 2: MUNICIPAL &amp; SCHOOL CAPITAL OUTLAY AND DEBT SERVICE, 1990-2006.....</b>	<b>3</b>
<b>TABLE 3: SUMMARY OF PROJECTS REQUESTED 2008 DATA .....</b>	<b>7</b>
<b>TABLE 4: NET TAXABLE VALUE, 1990-2006 .....</b>	<b>22</b>

## **LIST OF FIGURES**

<b>FIGURE 1.....</b>	<b>2</b>
----------------------	----------

## **LIST OF APPENDICES**

- APPENDIX A NH REVISED STATUTES ANNOTATED, CHAPTERS 674:5-8 & 674:21**
- APPENDIX B MASTER PLAN - SUMMARY OF RECOMMENDATIONS, 2002 MASTER PLAN**
- APPENDIX C CAPITAL PROJECT WORKSHEET AND SUBMISSION FORM**
- APPENDIX D SCHEDULE OF CIP PROJECTS, 2008-2014, ANNUAL COSTS AND REVENUES**
- APPENDIX E PELHAM SCHOOL DIST. 10 YR. BOND SCHEDULE - NEW ELEMENTARY SCHOOL**
- APPENDIX F PELHAM MUNICIPAL FACILITIES 20 YEAR BOND SCHEDULE**

## PELHAM CAPITAL IMPROVEMENTS PLAN 2008-2014

### A. INTRODUCTION

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

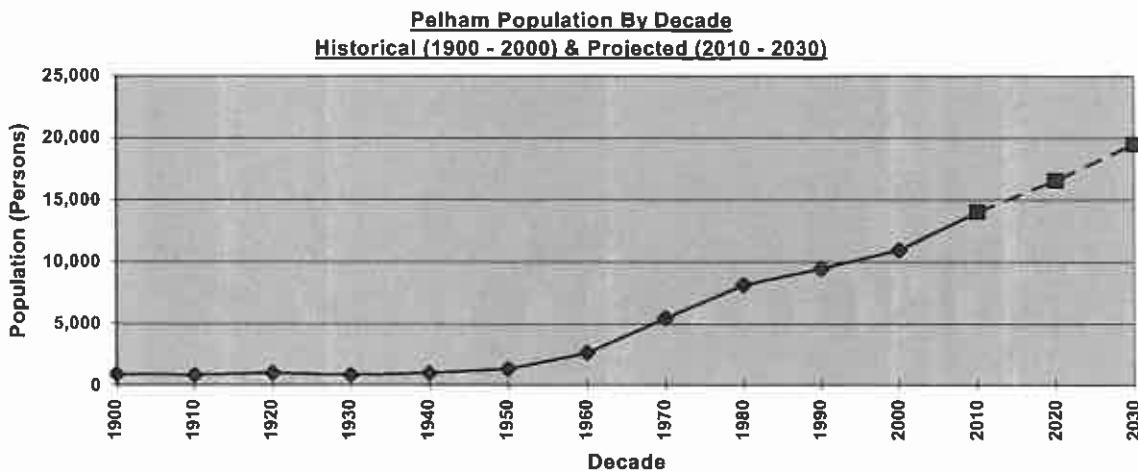
A CIP is an advisory document that can serve a number of purposes, among them:

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

The NH Office of Energy and Planning (NHOEP) estimated population of Pelham in 2006 is 12,448, with an estimated density of 473.6 persons per square mile. US Census figures show that Pelham's population experienced rapid growth between 1960 (pop. 2,605) and 1980 (pop. 8,090) and the most recent 2000 Census lists Pelham's population at 10,914. (Table 1, Figure 1). From 1980 to 2000, the rate of growth has abated slightly. The new 2007 NHOEP "Municipal Population Projections 2010 to 2030" forecasts slightly lower growth rates to its previous 2005 projections. Current NHOEP projections show that Pelham continues to grow at a regular and consistent rate, from 13,990 in 2010 to 19,460 in 2030, at an average of 273.5 persons per year over the 20-year period. From the NHOEP 2006 estimate (12,448) to the 2015 projection (15,230), the change in population is estimated at 22.3%. Little variation in this trend is indicated, barring zoning changes. The NRPC "Region-Wide Buildout Impact Analysis," October 2005, estimates a population at buildout of 24,185 based on current zoning.

One exception affecting population growth rates is the widening of Interstate 93 (I-93), which is scheduled to begin construction soon in segments beginning from south to north. According to the "I-93 Manchester to Salem Expert Panel Analysis - Final Report," revised January 22, 2002, prepared by Parsons Brinkerhoff Quade and Douglas, Inc., the expert Panel's Blended Average Allocation (PBAA) estimates Pelham's population will increase from 16,973 (No Build) to 18,911 (Build) in the year 2020. The Minimum and Maximum and Mean 2020 "build" allocations were 13,860, 26,300 and 19,000 respectively, for reference. This PBAA is a projected population increase of 1,973 people that might not otherwise locate in Pelham. While this I-93 report data is somewhat dated now, the 2007 NHOEP population projections anticipate Pelham's population to be only slightly lower in 2020 at 16,530. This is only a decrease of 443 people, which still represents an increase of 1,530 people or a 2020 "build" population of 18,060. Pelham's location on the Massachusetts border exerts growth pressure regardless of the I-93 widening. Growth should be monitored constantly to understand actual growth rates and trends.

**FIGURE 1**



Sources: U.S. Census and New Hampshire Office of State Planning

**TABLE 1: PELHAM POPULATION, 1900-2030**

Historical U.S. Census Population			NHOEP Projections		
Year	Population	% Change	Year	Population	% Change
1900	875	-	2010	13,990	28.2
1910	826	-5.6	2020	16,530	18.2
1920	974	17.9	2030	19,460	17.7
1930	814	-16.4			
1940	979	20.3			
1950	1,317	34.5			
1960	2,605	97.8			
1970	5,408	107.6			
1980	8,090	49.6			
1990	9,408	16.3			
2000	10,914	16.0			

Sources: U.S. Census for 1900 to 2000.

New Hampshire Office of Energy and Planning (NHOEP) population projections January 2007.

A comparison of the Town's annual operating costs over the last ten years with capital outlay and debt suggests that while the overall budget of the Town and School District has been increasing rapidly and faster than the inflation rate, the municipal and school portions devoted to capital outlay and debt service has been somewhat irregular and has been decreasing as a percentage of total expenditures over the last several years. (See Table 2) The increases in the town and school operating budgets are unsustainable. Failure to invest in the infrastructure necessary to maintain necessary services and property values is preventing the town from having the tax base to pay for continued increases in the operating budgets. It is a principal goal of the CIP to increase the predictability and regularity of the Town's budget for Capital improvement items by planning for routine and anticipated major purchases of durable capital equipment and determining appropriate methods for meeting the Town's capital facility needs. This schedule, if followed, will substantially reduce future tax increases if the projects are funded when needed rather than long after they are overdue as has been the case. Unfortunately, Pelham has often failed to follow its CIP schedule resulting in escalating costs for projects that would have been

**Town of Pelham  
Capital Improvements Plan  
2008-2014**

far less expensive to fund had they been completed as scheduled. Large increases in the cost of commodities and building materials in the last 5 years has resulted in huge increases in expected future outlays for capital projects. While some abatement in the rate of increase is expected in the next few years, the CIP Plan still anticipates annual 6% increases over the next few years for most building projects.

**TABLE 2: MUNICIPAL & SCHOOL CAPITAL OUTLAY AND DEBT SERVICE, 1990-2006**

Year	Municipal Expenditures					School District Expenditures*					Total Expenditures				
	CAPITAL OUTLAY & DEBT (\$)	% CHANGE	OPERATING COSTS (\$)	% CHANGE	% OF TOTAL	CAPITAL OUTLAY & DEBT (\$)	% CHANGE	OPERATING COSTS (\$)	% CHANGE	% OF TOTAL	CAPITAL OUTLAY & DEBT (\$)	% CHANGE	OPERATING COSTS (\$)	% CHANGE	% OF TOTAL
1990	124,091	15.5	2,871,669	2.5	4.1	151,243	-3.9	7,384,674	9.1	2.0	275,334	4.0	10,256,343	7.2	2.6
1991	86,189	-30.5	2,739,636	-4.6	3.1	145,138	-4.0	8,050,693	9.0	1.8	231,327	-16.0	10,790,329	5.2	2.1
1992	55,744	-35.3	3,414,790	24.6	1.6	139,033	-4.2	7,611,446	-5.5	1.8	194,777	-15.8	11,026,236	2.2	1.7
1993	232,858	317.7	3,302,686	-3.3	6.6	127,928	-8.0	8,461,182	11.2	1.5	360,786	85.2	11,763,868	6.7	3.0
1994	1,063,849	356.9	3,311,148	0.3	24.3	0	-100.0	8,825,333	4.3	0.0	1,063,849	194.9	12,136,481	3.2	8.1
1995	710,518	-33.2	3,436,054	3.8	17.1	71,619	N/A	9,217,060	4.4	0.8	782,137	-26.5	12,653,114	4.3	5.8
1996	598,352	-15.8	3,548,220	3.2	14.4	71,619	0.0	9,768,371	6.0	0.7	669,971	-14.3	13,316,591	5.2	4.8
1997	618,401	37.2	3,224,184	-9.1	16.1	93,900	31.1	10,002,740	7.6	0.9	712,301	6.3	13,736,800	3.2	4.9
1998	506,149	-18.2	3,416,705	6.0	12.9	81,021	-13.7	9,964,651	-0.4	0.8	587,170	-17.6	13,381,356	-2.6	4.4
1999	470,010	-7.1	3,355,745	-1.8	12.3	61,048	-24.7	11,986,818	19.3	0.5	531,058	-10.6	15,342,563	14.7	3.3
2000	569,909	21.3	3,719,699	10.8	13.3	79,894	30.9	12,355,949	3.1	0.6	649,803	22.4	16,075,648	4.8	3.9
2001**	519,149	-8.9	4,050,482	8.9	11.4	394,335	393.6	13,468,687	9.0	2.8	913,484	40.6	17,519,169	9.0	5.0
2002	619,434	19.3	4,772,009	17.8	11.5	1,610,919	308.5	14,170,562	5.2	10.2	2,230,353	144.2	19,562,005	11.7	10.2
2003	554,588	-10.5	5,130,836	7.5	9.8	1,582,364	-1.8	16,218,213	14.5	8.9	2,136,952	-5.3	21,349,049	9.1	9.1
2004	590,469	6.5	6,847,234	33.5	8.6	1,417,000	-10.5	18,109,458	11.7	7.3	2,007,469	-6.1	24,956,692	16.9	7.4
2005	1,118,715	89.4	7,153,061	4.5	13.5	1,377,788	-2.8	18,189,944	0.4	7.0	2,496,503	24.4	25,343,005	1.5	9.0
2006	754,311	-32.6	7,412,881	3.6	9.2	1,324,650	-3.9	19,498,337	7.2	6.4	2,078,961	-16.7	26,911,218	6.2	7.2

Sources: Town of Pelham, NH Annual Town Reports; Town and School Budget, (Actual Expenditures, Previous Year)

\*School district figures are for the school year (e.g. 2006 = 05/06).

\*\*Bond for New Elementary School accounts for large rise in School District Capital Outlay and Percentages from 2000 to 2001.

The Pelham Capital Improvements Plan Committee (the Committee) has prepared this report under the authority of the Planning Board and RSA 674:5-8 (Appendix A). It is the Committee's intention that this report reflects the capital needs of the Town of Pelham for the years 2008 to 2014 and offers critical guidance and practical recommendations to the Board of Selectmen, Budget Committee, School Board, Department Heads and residents of the Town as an integral part of the annual budgeting process.

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

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

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

which are more clearly delineated in the statute in Appendix A, it has been a strong recommendation of the CIP Committee that the Town of Pelham use impact fees as a method to manage and reduce the future cost of capital improvements. Furthermore, many capital improvements recommended in this CIP are consistent with the long-term goals of the Pelham Master Plan as summarized in Appendix B.

After a detailed analysis of the Fire Department's needs for new facilities and the associated cost, the CIP Committee recommended and the Planning Board and Board of Selectman adopted a Fire department impact fee schedule in 2002. The CIP Committee has requested NRPC to update and the Planning Board to adopt an updated impact fee schedule for the fire department based on new information on the cost to build two (2) sub fire stations and a new central station as provided by the fire chief. The impact fees collected will aid in funding new facilities needed to accommodate growth and improve response times to outlying neighborhoods as the pressures of rapid growth continue in Pelham.

The CIP Committee has been hampered in its work on an impact fee for a new Pelham only High School due to the lack of a firm commitment and definitive plan submission with valid costs by the Pelham School Board. Since this is the largest single project scheduled in the CIP plan, the Pelham School Board's ultimate decision on exactly how they plan to solve their ever-increasing High School education needs is critical to establishing an accurate and definable impact fee schedule for adoption as soon as the properly researched information is provided by the Pelham School Board. The CIP Committee is committed to recommending a definitive impact fee for adoption as soon as the proper information is provided by the Pelham School Board. As stated above, the impact fee may only be assessed for capital expenses that are attributed to new development and cannot be used to resolve existing deficiencies clearly identified in the Team Design assessment of the current High School and by other professionals who have investigated the site.

The CIP Committee is also committed to establishing an impact fee or fees in lieu of for future Park and Recreational needs. The Parks and Recreation Director have completed a comprehensive seven (7) year plan to define the recreational needs of the Town in the years ahead. This year's Plan contains those recommendations.

For the purposes of this document, a capital improvement is defined by its cost and its useful life. Items included have a cost of at least \$50,000 and generally have a useful life of at least three years. Eligible items include new buildings or additions, land purchases, some studies, substantial road improvements and purchases of major vehicles and equipment. Based on the new town valuation after re-valuation and the need to re-focus the CIP document on more critical needs, the CIP Committee raised the capital expenditure needed for inclusion in the CIP Plan to \$50,000, from \$30,000 previously, in 2007. This \$50,000 expenditure represents approximately a .02 tax increase based on the new valuation. The CIP Committee feels items less than \$50,000 should be placed in the operating budget in order to focus on the more critical needs identified as community development goals. The Board of Selectman and Budget Committee last year allowed replacement police vehicle purchases in the operating budget in order to better focus on very critical building needs. We hope this trend continues. If the Board of Selectman adopts a comprehensive management schedule for all of the vehicle fleet, the CIP Committee hopes the Budget Committee will consider allowing capital reserves for reducing our vehicle replacement costs and better leveling of the tax rate. Operating expenditures for personnel and other general costs are not capital items and therefore are not included in this plan. Expenditures for maintenance or repair are generally not included unless the cost or scope of a project is substantial enough to increase the capacity of a facility, or an improvement is a major long-term repair that maintains the useful life a capital facility.

A brief description of each project prioritized by the CIP Committee and included in the 2008 to 2014 CIP schedule is provided below. While many department heads have not had capital outlay requests in the past that met the CIP criteria, members of the CIP Committee met with all department heads this year to review existing and future needs. Continued escalation in building costs means spending a lot more than previously budgeted in future years on needed capital projects. The large

increases in building costs for needed building expansions and renovations concerns the CIP Committee greatly since there is no let up forecast in these increased costs seen on very large projects. Starting dates are not provided for deferred projects or those categorized as needing research. Typically deferred projects are not placed on the seven (7) year schedule because of the following:

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

In some cases, a municipal department head articulated a request for a project, but the project was beyond the seven-year scope of the CIP schedule. In these cases, the projects were included in the CIP but left un-programmed waiting for more info.

The CIP Plan, is required by state statute to identify the needs, costs, and scheduling of capital projects, in the most efficient way possible, for the stakeholders in Pelham's future - the taxpayers and citizens of the community. Pelham is faced with the need to address several important facilities improvements in the next few years. These include a new central fire station, land purchases for a new high school, a new high school, additions and/or renovations to the Memorial School and possibly converting the current High School to a Middle School (E.g. grades 7 & 8), a sub fire station, kindergarten and a senior center expansion. All of these fall within the scope of this seven (7)-year Capital Improvement Plan. All of these items will require bond payments, in addition to the two completed projects already committed to payments which are the elementary schools and municipal center. Rapidly escalating construction costs, increases in bond interest rates, and exactly when voters decide to appropriate the funding for these projects will greatly affect the final costs. Accurately projecting the impacts of so many important and costly items continues to make the actual impact of these projects a "best guess" scenario until final voter approval is forthcoming. The CIP Committee has tried to estimate, as closely as possible, what these impacts will be if funded in the year scheduled. One thing is certain, the longer the Town waits to fund needed capital projects, the higher the cost will be for everyone. This year's CIP Plan reflects over a \$10 Million increase in the cost of the same projects known last year. With this increase and the lack of funding last year, the Pelham School District, in order to focus on very critical current and future space needs, will need to compete with the Town for funds on projects that are clearly important from a community development standpoint potentially causing further delays in spending and large tax increases.

## **B. FINANCING METHODS**

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

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

## **C. IDENTIFICATION OF DEPARTMENT CAPITAL REQUESTS**

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

## **D. PRIORITY SYSTEM**

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

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

Table 3 contains the projects considered by the Committee in School and Town Department order in 2007. Please refer to Section E and the Spreadsheet in the back for updated ratings and current

**Town of Pelham  
Capital Improvements Plan  
2008-2014**

projected costs of projects. The information in Table 3 represents all requests for capital projects submitted by each municipal division to the CIP Committee in 2007. The 'CIP Committee Priority Recommendations' in the column to the far right describes the rank assigned by the CIP Committee at that time to each of these projects within the seven categories of relative project priority. Some of these priorities have changed and are reflected in the spreadsheet and section E.

**TABLE 3: SUMMARY OF PROJECTS REQUESTED 2008 DATA**

ID	Department/Project	Cost Without Debt/Revenue	Starting Year	Financing Method Recommended	CIP Committee Priority Recommendations					
					U	C	N	D	F	R
<i>Starting Year and Priority Recommendations based on Dept. &amp; C.I.P. Committee Review Process</i>										
I.	<b>ADMIN/GEN. GOVERNMENT</b>									
A	Municipal Building & Library			Appropriation - Ballot		C				
B	<ul style="list-style-type: none"> <li>20-Year Bond (Issued 2003)</li> <li>Municipal Capital Reserve (5/31/07)</li> </ul>	\$8,014,414	2008	App. F Bond Schedule		C				
		\$0				C				
C	<ul style="list-style-type: none"> <li>Town Emergency Reserve - (5/31/07)</li> </ul>	\$78,242	Existing	Capital Reserve Warrant		C				
D	Municipal Building Improvements/Expansion	\$1,000,000	2009	1-Year Appropriation			D			
E	Municipal Building Roof	\$270,000	2010	2 Year - \$135,000/Year			D			
II.	<b>POLICE DEPARTMENT</b>									
A	Police Bulk Evidence Storage			1-Year Appropriation				R		
B	Animal Control Shelter			1-Year Appropriation				R		
C	Indoor Firing Range	\$499,040		1-Year Appropriation				R		
	<ul style="list-style-type: none"> <li>Federal Grant</li> </ul>									
III.	<b>FIRE DEPARTMENT</b>									
A	Central Station and Equipment									
	<ul style="list-style-type: none"> <li>20-Year Bond - 5.25% Interest</li> <li>Impact Fees - 7/1/07 -\$2,000</li> </ul>	\$10,600,800	2008	Bond	U					
		\$450,000	2009	(\$75,000)/Year						
B	Ambulance Fund	\$175,000	2008	Annual Appropriation \$25,000/Year			N			
	User Fee Balance - 07/31/07	\$83,417	2008	Withdrawal (\$25,000/Year)						
C	Replacement of Ambulance 2	\$190,000	2008	1-Year Appropriation			N			
	<ul style="list-style-type: none"> <li>Ambulance Fund Withdrawal</li> </ul>	\$160,000	2008	Withdrawal (\$160,000)						
D	Replacement of Ambulance 1	\$190,000	2010	1-Year Appropriation				R		
	<ul style="list-style-type: none"> <li>Ambulance Fund Withdrawal</li> </ul>	\$0								
E	Rescue Truck	\$850,000	2010	5-Year Lease Purchase \$170,000/Year			N			
F	2012 Replacement Fire Truck	\$400,000	2012	5-Year Lease Purchase \$80,000/Year			N			
G	Radio Tower Infrastructure	\$150,000	2008	1-Year Appropriation			N			
H	First Fire Sub-station						N			
	<ul style="list-style-type: none"> <li>10-Year Bond - 4.5% Interest</li> <li>Impact Fees -</li> </ul>	\$3,322,064	2012	Bond						
		\$0								

**Town of Pelham  
Capital Improvements Plan  
2008-2014**

ID	Department/Project	Cost Without Debt/Revenue	Starting Year	Financing Method Recommended	CIP Committee Priority Recommendations					
					U	C	N	D	F	R
	<i>Starting Year and Priority Recommendations based on Dept. &amp; C.I.P. Committee Review Process</i>									I
I	Second Fire Sub-station									R
	• 5-Year Bond - 4.5% Interest	\$3,587,000	Unscheduled	Bond						
	• Impact Fees -	\$0								
IV.	<b>HIGHWAY DEPARTMENT</b>									
A	Bridge Repair Capital Reserve	\$630,000	2008	Annual Appropriation \$90,000/Year			N			
	• Capital Reserve Balance - 7/31/07	\$48,604								
B	Castle Hill Road Bridge	\$645,540	2008	1-Year Appropriation	U					
	• State Bridge Aid - 80%	(\$516,432)	2008	Offset Appropriation						
	• Pelham Capital Reserve Withdrawal	\$0		Withdrawal to Offset Appropriation						
	• Windham Capital Reserve Withdrawal	(\$129,108)	2008	Withdrawal to Offset Appropriation						
C	90 HP Tractor w/ Boom-Mower	\$57,000	2008	1-Year Appropriation			D			
D	Maintenance and Storage Garage	\$808,992	2010	1-Year Appropriation			D			
E	Willow Street Bridge	\$1,333,530	2011	1-Year Appropriation	U					
	• State Bridge Aid - 80%	(\$1,066,823)	2011	Offset Appropriation						
	• Pelham Capital Reserve - 20%	(\$266,707)	2011	Withdrawal to Offset Appropriation						
F	2008 Dump Truck w/ Plow & Sander	\$124,000	2008	1-Year Appropriation		N				
G	2011 Dump Truck w/ Plow & Sander	\$145,860	2011	1-Year Appropriation		N				
H	2013 Dump Truck w/ Plow & Sander	\$160,812	2013	1-Year Appropriation		N				
I	Bridge and Stone Culvert - Gampus Hill Road	\$76,000	2008	1-Year Appropriation		N				
	• Block Grant	(\$76,000)	2008	Offset Appropriation						
V.	<b>SOLID WASTE DISPOSAL</b>									
A	No Capital Projects for CIP									
VI.	<b>PARKS AND RECREATION</b>									
A	Multi Purpose Field at Raymond Park	\$200,000	2008	1-Year Appropriation		N				
	• LWCF Grant	(\$46,500)	2008	Offset Appropriation						
	• Private Funds - Tenneco Gas	(\$146,500)	2008	Offset Appropriation						
B	Basketball Gym Facility	\$985,000	2008	1-Year Appropriation		D				
C	• Parks & Recreation Capital Reserve	(\$25,000)	2008	Offset Appropriation		N				
D	Town Pool, Tennis Courts, Ice Skating Rink	\$1,450,000	Unscheduled	Bond				R		
VII.	<b>LIBRARY</b>									
A	No Capital Projects for CIP									
VIII.	<b>TOWN CLERK/TAX COLLECTOR</b>									
A	No Capital Projects for CIP									
IX.	<b>CEMETERY</b>									
A	30' x 50' Garage	\$178,765	2008	1-Year Appropriation		N				
B	Purchase 10 Acres of Land	\$1,100,000	2008	2-Year - \$550,000/Year					R	
C	Cemetery Truck	\$68,940	2010	1-Year Appropriation		N				

**Town of Pelham  
Capital Improvements Plan  
2008-2014**

ID	Department/Project	Cost Without Debt/Revenue	Starting Year	Financing Method Recommended	CIP Committee Priority Recommendations					
					U	C	N	D	F	R
	<i>Starting Year and Priority Recommendations based on Dept. &amp; C.I.P. Committee Review Process</i>									I
X.	<b>SENIOR CENTER</b>									
A	Senior's Center Expansion/Renovation Eng. Study	\$0	Unscheduled	1-Year Appropriation			N			
B	Senior's Center Expansion/Renovate	\$1,675,000	2010	Bond					R	
C	• Senior Bldg. Capital Reserve	\$0	Unscheduled				N			
XI.	<b>PELHAM SCHOOL DISTRICT</b>									
A	High School Land Purchase	See Below				U				
	• 5-Year Bond - 5.25%	\$4,143,125	2008	Bond						
	• State Building Aid - 30%	(\$1,050,000)	2009	(\$210,000)/Year						
B	New Pelham High School	See Below				U				
	• 20-Year Bond - 5.0%	\$66,255,000	2008	Bond						
	• State Building Aid - 30%	(\$12,600,000)	2009	(\$630,000)/Year						
C	Convert High School to Middle School	See Below					N			
	• 10-Year Bond @ 5.25%	\$11,835,000	2008	Bond						
	• State Building Aid - 30%	(\$2,700,000)	2009	(\$270,000)/Year						
	• Impact Fees	\$0								
D	School Building Maintenance Capital Reserve - 07/31/07 (\$46)746	(\$1,050,000)	2008	(\$150,000)/Year			N			
E	Technology Program	\$1,283,331	2008	\$183,333/Year			N			
F	Repave Memorial School Parking Lot	\$125,000	2009	1-Year Appropriation			N			
G	Location Study for Pelham Pre-School	\$100,000	2009	1-Year Appropriation			N			
H	Modular Rooms for Memorial School	\$200,000	2009	1-Year Appropriation			N			I
I	Land Capital Reserve	\$100,000	2009	1-Year Appropriation					R	
J	Modular Classrooms for High School	\$200,000	2010	1-Year Appropriation			N			I
K	Kindergarten	See Below							R	
	• 10-Year Bond - 4.5%	\$6,264,74411	2011	Bond						
	• State Building Aid - 30%	(\$1,429,219)	2012	(\$142,922)/Year						
L	Research Pelham SAU Site	\$100,000	Unscheduled	1-Year Appropriation					F	
M	New Elementary School 1Built in 2000	See Below				C				
	• 10-Year Bond - 2001-2011	\$13,285,391	2008	App. E Bond Schedule						
	• State Building Aid @ 30%	(\$2,173,500)	2008	(\$310,500)/Year						
N	Addition to Pelham Elementary School	\$100,000	2011	1-Year Appropriation					R	

## **E. LISTING AND DISCUSSION OF PROJECTS BY RECOMMENDED PRIORITY**

**"U"—Urgent: Cannot be delayed. Needed for health or safety.**

**III. A. Central Fire Station and Equipment- 2008.** The CIP Committee understands that the current station is too small to serve our growing Town adequately. The Committee rates this project as "Urgent" as several deficiencies in the existing station cannot be rectified on the existing site. It is necessary to relocate the station in order to have enough land to build a station large enough to garage all of the existing equipment and to provide for the future needs of a growing town. With the increase in new full time fire fighters and EMT's the current station is far too small. In addition There is Federal monies available to fix the current center of town traffic problems that will be lost if a new station is not built at a different location.

The CIP Committee has watched the costs of fire station construction increase dramatically in the last few years and had recommended funding to build and finance the new Central Station along with a Sub Fire Station in 2007 with a large bond which was rejected by the voters. Since originally proposed in 1995, the costs of these important projects have increased substantially with the increase in the last year being dramatic. The current impact fee schedule does not adequately reflect the full and updated costs to build these stations and the CIP Committee has presented to the Planning Board a new schedule for all new subdivision plans beginning with those submitted in January of 2007. The Planning Director wanted to review the schedule further so the original fee update has not been adopted by the Planning Board as yet and further review is being conducted based on the growing cost of fire stations and the growing need.

The recent discussions to improve traffic flow and install either traffic lights or a roundabout and interest in a Town Center green space have created competing interests for land, including the current fire station location.

**IV. B. Castle Hill Road Bridge - 2008.** This is a wooden deck bridge currently on the NHDOT Municipal Bridge "Red List." Rehabilitation of this structure is urgently needed. Rehabilitating this bridge would allow this route to serve as an alternate detour during the rehabilitation of the Tallant Road Bridge. Windham has shown a willingness to share in the cost of rehabilitating this bridge and currently both Pelham's and Windham's share to fix the bridge is in escrow. Since this bridge was destroyed in the spring floods of 2006, rehabilitation could be funded through a combination of anticipated state aid, FEMA grants, and money from the Windham Capital Reserve Fund, if the Pelham Board of Selectman can negotiate with Windham on the repairs needed. The twenty (20) percent match or roughly \$129,108 is required to receive State bridge aid that would be applied for in conjunction with the next 10-Year State Transportation Improvement Plan (TIP), being updated in 2007. Funding must be approved before a bridge may be scheduled with NHDOT. The CIP committee had originally scheduled the Castle Hill Bridge replacement for FY 2003, but the CIP Committee moved this project into 2004 before the replacement of the Tallant Road Bridge for safety and access reasons during the reconstruction of the Tallant Road Bridge. The Budget Committee did not agree with the Board of Selectman and did not sanction the funding necessary to fix this bridge, nor did the voters approve it in 2005. It would have been more prudent to act on the Castle Hill Bridge prior to the Tallant Road Bridge. The bridge is now permanently closed waiting for a solution. The Pelham Board of Selectman has given Windham permission to fix the bridge. The bridge is now waiting for scheduling by the

**"U"—Urgent: Cannot be delayed. Needed for health or safety.**

Windham Board of Selectmen. The Windham Board of Selectmen have started the design phase of the project in 2007. The actual replacement will be determined by Windham and the final plan design and construction will be overseen by the Pelham Road Agent as agreed to between the two town's Board of Selectmen.

IV. E. **Willow Street Bridge - 2008.** Bridge replacement is scheduled for 2008. This bridge is too narrow for today's standards. It is to be funded through combination of anticipated state aid and a Bridge Repair Capital Reserve. Funding must be approved before bridge replacement may be scheduled with NHDOT. Pelham's delay in appropriating the needed 20% match as quickly as recommended by the CIP Committee as well as the recent funding problems for the State Transportation Improvement Plan (TIP) may jeopardize the State funding for this project or delay it substantially.

XI. A. **High School Land Purchase - 2008.** The CIP Committee rates this request as "Urgent" for the Pelham School District to have \$4,143,125 available to purchase land for a new Pelham High School and to be able to act quickly if this becomes a reality. The Pelham School Board is negotiating for land now. For this reason, the Committee recommends spreading the cost of this land purchase over a 5-year period to stabilize the tax rate.

XI. B. **New Pelham High School - 2008.** The Pelham voters rejected a Co-operative High School with Windham. The CIP realizes that this is an important project. The School Board has submitted a CIP worksheet that indicates a new high school will be needed by 2008 for a cost of \$66,255,000. This means approval of a bond item in 2008 if a new school is to be ready for the 2010 school year. As the CIP Committee has noted, a continued delay on a project of this magnitude results in tremendous increases in future costs for this item and has serious negative tax impacts for all taxpayers.

**"C"—Committed      Part of an existing contractual agreement or otherwise legally required.**

I. A. **Municipal Building / Police, Fire and Library – Appropriation by Ballot.** Voters approved the conversion of the Ernest G. Sherburne School into a combined municipal facility in 2003. Town Offices and Police Headquarters are located at the former Ernest G. Sherburne School. The new Library, built on the Mills property, is overlooking a new three (3) acre Town Green.

I. B. **Bond Bank Note (Private) – 2003.** Voters approved a 20 year bond for conversion of the Ernest G. Sherburne School into a combined municipal facility in 2003. A new library was built on the Mills property. The town opted for a private institution for favorable rates. (Please see the "Pelham Municipal Facilities 20-Year Bond Schedule in Appendix F")

I. C. **Town Buildings Emergency Repair Capital Reserve.** The voters approved starting this Capital Reserve Account in 2004 in order to fund necessary repairs to all of the town buildings. This fund will be used to stabilize the tax rate when funding future repairs and additions to Town facilities if the Board of Selectman ask for and the voters approve funding the reserve account.

XI. M. **New Elementary School (10-year bond) –** In 2000, the community approved \$10,373,000 in bond principal to enable elementary school construction. Based on current finance and revenue assumptions this project is committed through 2011. (Please see the "Pelham School District 10-Year Bond Schedule - New Elementary School" located in Appendix E)

**"N"—Necessary:**      **Needed to maintain basic level and quality of community services.**

III. B. **Ambulance Fund - 2008.** The continuation of the ambulance capital-reserve account for ongoing funding of ambulance upgrades and enhancements, and new purchases is recommended by the CIP Committee in order to stabilize spending for this item and eliminate taxpayer costs for these vehicles. The Ambulance Fund is funded by user fees. The fund should also be used for additional equipment needed in the new central fire station or the new sub fire station in the future. Based on the current cost of ambulance replacement, more money needs to be placed in this fund annually in order to meet the normal replacement costs for the two ambulances we currently have and the third one that the department anticipates it will need in the future.

III. C. **Replacement of Ambulance 2 - 2008.** Ambulance 2 is in need of replacement. The cost will be \$190,000, offset by \$150,000 to be withdrawn from the Ambulance Fund.

III. E. **Rescue Truck - 2010.** The purchase of a new rescue truck will cost \$850,000, with payments of \$170,000 per year for five years. Payment would be complete in 2014.

III. F. **Fire Truck Replacement - 2012.** The scheduled replacement of the truck in 2012, with the cost spread over 3 years.

III. G. **Radio Infrastructure Improvements-2008.** On a fire call last year, the fire department radio systems did not work. Luckily no one was hurt. Investigation by the fire department found that one of the fire department repeaters located on private property was not maintained properly nor did it have the proper grounding and power backup. This warrant article is intended to fix this critical life safety issue and allow for communications to work properly. A new tower with collocation capability that will be able to communicate with a tower in Dracut, MA via microwave signal is planned for the Jeremy Hill area. There is a possibility this improvement will be included in the 2008 operating budget.

III. H. **1st Sub Fire Station and Equipment - 2012.** The CIP Committee ranks this proposal as "Necessary". while the second sub-fire station is rated "Needs Research." The Fire Chief has been working with other area fire departments to provide line box coverage for first and most critical response times. Pelham, along with other area fire departments, will respond to all calls within or immediately outside their Town borders. Whichever department arrives first will start providing the necessary emergency service. In addition, this new first-call response method, in conjunction with the existing and additional planned sub-fire stations in other towns, will allow the Town of Pelham more flexibility in the location of a second sub-fire station and the new Central Fire station. This flexibility does not change or eliminate the immediate need for the first substation in the Spring Street area in order to work towards the goal of meeting the 4-minute response time standard of the NFPA (National Fire Protection Agency). It is important to be able to respond more quickly to this under-served region in the Easterly part of Pelham. There is an existing life safety issue with response times well over 4 minutes. While considered an urgent project, staffing for the sub station needs to be addressed prior to building.

**"N"-Necessary:      Needed to maintain basic level and quality of community services.**

IV. A. **Bridge Repair Capital Reserve - 2008.** The CIP Committee endorsed the establishment of a bridge repair capital-reserve account. Beginning in 2002, annual funding of the account at the proposed \$75,000 or more per year was necessary to fund the repair of three bridges on the state bridge repair list that are in critical need of repair or replacement, and to stabilize the tax rate. The Board of Selectmen has been funding this reserve account with less money than recommended. The Town's matching funds must be available prior to the NHDOT scheduling the project. With the State's financial woes, the CIP believes raising our 20% in order to commit the State to their 80% before these funds are either reduced or eliminated completely is a priority. The \$75,000 per year has not appropriated as needed, so this year the CIP Committee recommends raising the amount to at least \$90,000 in order to try to keep the Willow Street bridge replacement on schedule which is already in serious jeopardy as the State changes the transportation plan because they do not have the funds to build it.

IV. F. **Dump Truck/Plow/Sander- 2008.** This request is to replace a 1997 1-ton diesel pickup with an 8-foot plow and has over 155,279 miles on it with a new truck and plow. This will reduce long term operating costs.

IV. G. **Dump Truck/Plow/Sander- 2011.** This is a scheduled replacement of a 1991 vehicle currently being used to plow roads. This vehicle will need replacing in 2011 and the stainless steel sander off the back of the 1991 truck will be transferred to the new truck as long as it is in good shape.

IV. H. **Dump Truck/Plow/Sander - 2013.** This new 36,000 GVW truck is proposed for 2013 through lease-purchase over a three-year period. This would eliminate one hired truck for plowing sanding and construction work. The lack of availability of reliable contract plows necessitates the need for Town owned equipment. This will enhance the level of service provided to the town.

IV. I. **Bridge and Stone Culvert Replacement Gumpus Hill Rd - 2008.** The cost of this project is \$76,000 and based on the condition of this culvert the work has been scheduled in 2008.

VI. A. **Multi Purpose Field at Raymond Park - 2008.** With the projected population growth, additional playing fields are needed. The \$200,000 project would be funded with monies received from Tenneco Gas Company along with a LWCF Grant. The new multipurpose field will relieve some parking demands on the Muldoon parking lot, and go a long way in meeting current and future needs. The CIP Committee recommends funding this project this year with grant money. Recent problems at Raymond Park are being resolved. The discovery of a tire dump may not hinder the short-term goal of fields, encroachment by the abutting junk yard has been resolved, and the second egress issue onto Mammoth Rd may not be an important issue. The wetland violations and DES issues would be resolved if the fields were built. While the need for ball fields has not diminished, the CIP Committee agrees that better planning will save money over the long term.

**"N"–Necessary:**      **Needed to maintain basic level and quality of community services.**

VI. C. **Parks and Recreation Capital Reserve Account - 2008.** The Town will need significant improvements for current programs as well as for future growth. The CIP Committee believes that creating and funding this capital reserve fund will allow for the proper funding of needed improvements. This Capital reserve will also be needed in order to hold future impact fees for some of the Parks and Recreation improvements.

IX. A. **30' x 50' Garage - 2008.** The Cemetery Trustees have requested \$178,765 for the construction of a 30' x 50' Butler Building metal garage to allow for the consolidation and storage of equipment in one location and provide a bathroom, meeting room and small office for staff. Currently, equipment is divided between 3 small garages in 3 different locations. The cost includes the septic system and a new well. The Cemetery department needs to replace the garage storage lost because of planned demolition of an old garage on the Mills property.

IX. C. **Cemetery Truck - 2010.** The Cemetery department anticipates that the existing 1996 Cemetery truck will need replacement in 2010. The cost of the new vehicle is \$68,940.

X. A. **Senior Center Expansion/Renovation Engineering Study - 2008.** The Senior Center is in need of more space. Based on the age of the existing facility and the expertise necessary to upgrade and expand the use on the existing 4-acre site, engineering studies are needed. The sooner the Town knows what can and cannot be done with the existing facility the better able we will be to plan and budget for the needed space. The existing senior center can hold a maximum of 75 people for meals which is already tight. The expansion plan proposed will seat up to 250 people for major functions.

X. C. **Senior Building Capital Reserve Fund-2008.** With the enactment of 55 and older housing zoning in 2005, the demand for senior programs and space for those programs will grow. The opportunity exists to build up some needed capital reserve funds for future building needs through the development of 55 and older housing. The CIP recommends that a building capital reserve be started in order to collect funds for this purpose.

XI. C. **Conversion of Existing High School to Middle School.** The Pelham School District plans to convert the existing Pelham High School from grades 9 - 12 to a Middle School as soon as a new high school is built. " The Middle school conversion is dependant on the new high school being built and is rated "Necessary". The School District's engineering firm estimates the cost of this conversion at \$9,000,000.

XI. D. **School Building Maintenance Capital Reserve - 2008.** The reserve fund is used to complete necessary school repairs, and to stabilize the tax rate. This capital reserve was established in the year 1999 at the recommendation of the CIP committee. Instead of having to appropriate funds all at once for a repair, the cost is spread out over time, which stabilizes the tax rate. It also can cushion the impact of from unexpected repair expenses. Currently the fund has been depleted to pay for previously approved items. The CIP recommends that the school district increase the amount to \$150,000 annually.

**"N" - Necessary:      Needed to maintain basic level and quality of community services.**

---

XI. E. **Technology Program - 2008.** The School Board revised the District's technology plan in 2007. This plan is used to outline the need for purchasing computers and audiovisual accessories and the sequencing of upgrades and purchases. The Technology Plan is the overall technology plan for the school district. Pelham began implementation of the plan in 2001 in order to maintain and improve the technology available to Pelham students and faculty and in order to meet the requirements of the "No Child Left Behind Act" of Congress. The school district has been installing thin client work stations instead of PC's which will have a longer useful life than having to buy PC's every year.

XI. F. **Repave Memorial Parking Lot - 2009.** The School Board requests \$125,000 for the repair and repaving of portions of the school parking lot and driveway. Cracks and gaps in the walkways and parking lot require repair. Catch basins and drainage basins need improvement due to damage and wear. Putting these repairs off any longer will significantly increase the cost to correct the problems. The CIP has requested that some of the overhead utilities be relocated underground when this project is done for safety reasons.

XI. G. **Location Study for Pelham Pre-School - 2009.** The study is expected tot cost \$100,000 and is currently scheduled for 2009. Windham will not have space for Pelham students in the Golden Brook School after 2010 where these children are now going to school. Since Federal statutes require all school districts to have a pre-school for 3 and 4 year olds with learning disabilities, Pelham will need to find space for these children in 2010. While the study is expected to cost about \$100,000, the cost to build the space could be substantial.

XI. H. **Modular Classrooms Memorial School - 2009.** The school district anticipates that additional space will be needed at Memorial School sometime next year. The CIP Committee sees modular classrooms as "Inconsistent" with good long term planning. Since proper permanent needs represent significant costs to Pelham voters. The CIP Committee does not support the extra tax burden of temporary solutions in addition to these substantial permanent costs. However, since long term solutions have not been funded, it may become "Necessary" to provide temporary solutions at additional cost to taxpayers. (See this project also listed in XI. H. in the "I" Inconsistent section).

XI. J. **Modular Classrooms for Pelham High School-2009.** The school district requires additional space at Pelham High School this year. The CIP Committee sees modular classrooms as "Inconsistent" with good long term planning. Since proper permanent needs represent significant costs to Pelham voters. The CIP Committee does not support the extra tax burden of temporary solutions in addition to these substantial permanent costs. However, since long term solutions have not been funded, it may become "Necessary" to provide additional temporary solutions at the high school at additional cost to taxpayers. (See this project also listed in XI. J. in the "I" Inconsistent section).

**"D"—Desirable:      Needed to improve quality or level of services.**

I. D. **Municipal Building Improvements-2009.** The Board of Selectmen have identified valid uses for the extra 6 classrooms at the Municipal center including expansion of the Parks & Recreation office, consolidation of the Cable Department into the Municipal Center Complex from the Annex Building. The Sherburne Hall could also be used for extra needed storage. This project would have long term savings for taxpayers and help streamline government operations. Additionally the second floor atrium at the library represents a safety concern that officials wish to fix by flooring over the opening. The furnace in the Municipal Building is 1940 vintage and the Air circulator units are 1950 and 1960 vintage and will need replacement. This estimate is not official but is an estimate to repair all of these items.

I. E. **Municipal Building Roof - 2009.** The roof of the Municipal building has been patched and repaired several times. It is a rubber roof with several layers. Municipal officials feel that replacing the roof is the best long term action that can be taken since constant patching of the roof has been done since they took over the building.

IV. C. **90 Horsepower Tractor with Rotary Boom Mower - 2008.** The Highway Department requests the purchase of a mower for approximately 200 miles of roadside (two lanes per road segment). It currently costs \$5,000 annually for contract mowing services. The purchase of a tractor for \$57,000 with a useful life of 20 years may be less expensive than procuring this service in the future. Enhanced service would include increased mowing frequency and other trail and roadside maintenance. Currently this maintenance is done once a year which is not sufficient to maintain drainage ditches and provide necessary safety site distances especially on road curves and blind spots.

IV. D. **Maintenance and Storage Garage - 2010.** The Highway department, as well as the Fire and Police departments, has expressed a need for a maintenance facility. The Highway department has the greatest need. A proposed 80' x 120' building with six double bay garages with a lift and wash bay for trucks and equipment is proposed for a cost of \$808,992. While there is currently marginal vehicle storage, the CIP committee ranks this project as "Desirable" due to changing circumstances that need further assessment to provide the best value and use of the facility. Due to continued requests for this project and its priority ranking by several department heads, the CIP Committee has recommended the following action. Because the anticipated savings potential of this project is real but unsubstantiated, the CIP Committee has requested that the Town Administrator and Board of Selectman initiate a more in-depth cost/benefit analysis of this project, detailing potential savings. Three departments, highway, police and fire have expressed interest in utilizing this proposed facility. A lack of proper inside storage that will help extend the useful life of highway equipment already in the town's possession ranks this project as "Desirable." With more detail of cost savings, this project could receive a "Necessary" ranking. The highway department has approximately \$700,000 worth of equipment currently that needs inside storage with proposed additional equipment expenditure of approximately \$56,000 in 2008 and 145,860 in 2011.

VI. B. **Basketball/Gym Facility Veteran Park 2008.** The Parks and Recreation department requests a new Gym and Basketball facility at Veteran's Memorial Park to replace the old lodge building and provide a safe environment not only for the summer program which must currently be cancelled in inclement weather but also to provide recreational activities in the winter months. The cost of the project is \$985,000.

<b>"F"—Deferrable:</b>	<b>Can be placed on hold until after 7-year period, but supports community development goals.</b>
------------------------	---

XI. L. Research Pelham SAU site. The School District anticipates that they may need to research a site for a future Pelham only SAU building. This task is not yet scheduled, but has an estimated cost of \$100,000.

**"R"—Research:** Pending results of ongoing research, planning, and coordination.

II. A. **Police Department Bulk Evidence Storage- unscheduled.** The Police Department has identified a need for secure bulk evidence storage. Potentially some of the space left over in the municipal building could be used for this. There are no current cost estimates for this project as yet.

II. B. **Animal Control Shelter- unscheduled.** The Police Department reports that the current Animal Control shelter is at least 30 years old and in deplorable condition and needs to be replaced. It lacks sanitary facilities for animal care and potable water. There is no room to separate sick animals from healthy animals as well as separate cats from dogs. There is no feline shelter. The current facility does not have a bathroom or any office space, nor can the Fish and Game Club guarantee any long term use of the current location since the arrangement is verbal. The Police department is therefore also looking for a new location.

II. C. **In-Door Firing/Training Range- unscheduled.** Currently a lot of the outdoor firing ranges used to train and certify police officials are closing due to federal environmental concerns regarding lead as well as the fact that increasing land values makes these locations desirable development locations. In anticipation of not having a local out-door range to conduct mandatory bi-annual firearms qualifications, an indoor range in the existing police station or nearby would allow the department to qualify many of its officers while on duty ultimately reducing overtime and increasing efficiency. Since ranges are expensive to build, more study is needed. Having an extra firing bay may allow the police department to lease some time to other area departments.

III. D. **Replacement of Ambulance 1 – Unscheduled.** With an estimated cost of \$180,000, the replacement of ambulance 1 needs further research.

III. I. **2nd Sub-Fire Station – unscheduled.** Recent emergency response planning being done by the Pelham Fire department in conjunction with other area fire departments will aid Pelham in the flexibility and location of Pelham's second Sub Fire station. While not necessary today, this is still a very desirable project in order to provide proper first-response time to Pelham neighborhoods. Additional single-family home development in the Sherburne Road area will probably result in an upgrade to this project priority in the future. The estimated cost is \$3,587,000.

VI. D. **Town Pool, Tennis Courts and Ice Skating Rink – Unscheduled.** The Parks and Recreation Director has proposed a new community recreation center for an estimated \$1,450,000. The Master Plan and Recreation Department Master Plan both identify the need. The Envision Pelham community-planning workshop recommended that a new recreation facility be built. The site may include an indoor or outdoor pool, skating rink and additional tennis courts. This proposal has many positive features, but needs research. The existing High School site may provide a viable location should a new Pelham High School be approved. An indoor pool may be feasible within the existing structure. An engineering review of the site for this purpose would be necessary should the school district maintain a 3 - school model.

**"R"—Research:** Pending results of ongoing research, planning, and coordination.

IX. B. **Purchase 10 Acres of Land – 2008-2009.** The Cemetery is requesting the purchase of 10 acres of land for an estimated \$1,100,000 to meet future needs for burial of residents as required by state statute. There are six cemeteries currently with 100-200 plots sold per year. Further research for a site or available Town owned land is required; however, land prices are rising annually. The purchase is proposed to be divided between the years 2008 and 2009.

X. B. **Senior Center Expansion/Renovation - 2010.** The Senior Center Dining area is too small for the current number of seniors that use it on a weekly basis. The stand beside addition is planned to be 7200 square feet. Other areas of the senior center also could use more space. With a growing senior population, renovation and expansion of the senior center on the existing 4-acre site is desirable subject to the proper engineering studies of the old facility.

XI. I. **Land Capital Reserve Fund - Unscheduled.** To plan and provide funding for future purchase of land for school needs.

XI. K. **Kindergarten – 2011.** Half-day kindergarten was rejected by the voters in 2003 when 75% matching building funds were available from the State. Currently there are special matching funds available from the State for one more year. Additionally, there are no additional funding appropriations expected from the State. The State Board of Education has developed new education standards. Inclusion of kindergarten as necessary in order to provide for an adequate education was recently passed by both the House and the Senate and signed by the Governor. The legislature is again working on finding a way to fund an adequate education as required by the NH Supreme Court. The School Board is currently proposing All-Day Kindergarten, but has it tentatively scheduled for 2011. The building costs would be subject to the same 30% Building aid as other school projects if the School Board does not take advantage of the bill passed this year continuing the 75% State match through June 30, 2008. Being one of only 5 NH towns without kindergarten makes it difficult to project what recent legislative action will mean for Pelham adequacy monies going forward.

XI. N. **Addition to Pelham Elementary School-unscheduled.** The Pelham School District anticipates the need for possible future additions at Pelham Elementary School after 2010. A Master Plan for the School District is being developed and there are several ideas that require further research to determine if this addition will still be necessary at that time. Building a new High School and converting the old high school to a middle school would go a long way in reducing the need for additional space at the elementary school.

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

XI. H. **Modular Classrooms Memorial School - 2009.** The school district anticipates that additional space will be needed at Memorial School sometime next year. The CIP Committee sees modular classrooms as "Inconsistent" with good long term planning. Since proper permanent needs represent significant costs to Pelham voters. The CIP Committee does not support the extra tax burden of temporary solutions in addition to these substantial permanent costs. However, since long term solutions have not been funded, it may become "Necessary" to provide temporary solutions at additional cost to taxpayers. (See this project also listed in XI. H. in the "N" Necessary section).

XI. J. **Modular Classrooms for Pelham High School-2009.** The school district requires additional space at Pelham High School this year. The CIP Committee sees modular classrooms as "Inconsistent" with good long term planning. Since proper permanent needs represent significant costs to Pelham voters. The CIP Committee does not support the extra tax burden of temporary solutions in addition to these substantial permanent costs. However, since long term solutions have not been funded, it may become "Necessary" to provide temporary solutions at additional cost to taxpayers. (See this project also listed in XI. J. in the "N" Necessary section).

## **F. SCHEDULE OF CAPITAL IMPROVEMENT PROJECTS AND SCHEDULE OF NON-PROPERTY TAX REVENUES**

Table 4 shows the net assessed value of real property in Pelham over the last 16 years. The projected assessed valuation in the CIP schedule is based on the average annual growth rate of the net taxable valuation of the Town, excluding the large increase in 1997 and 2006 due to the revaluation. Between 1990 and 1996, the average annual growth rate was 2.1%. Between 1997 and 2005, a period of unusually rapid real estate appreciation, the average annual growth rate was 4.4% percent. For reference, between 1990 and 2006, the average annual growth rate was 12.4% percent; however, this includes the large annual change of 71.9% and 136.7% caused by the property revaluation in the 1996-97 and 2005-06 calendar year and also includes the rapidly appreciating real estate period of 1997 to 2005. The most representative value is still 2.7% annual growth in the local assessment. This 2.7% value was used in the Projected Assessed Valuation row in the Schedule of Capital Improvement Projects, 2008-2014 Annual Costs and Revenues, found in Appendix D. This 2.7% annual appreciation eliminates the home value increases generated by revaluation in 1997 and 2006 and represents the average net increase in new town valuations based on new construction only over the last 17 years. From a tax planning standpoint this means that anytime the total spending of the town and school district go up more than 2.7% annually, voters should expect a tax increase.

**TABLE 4: NET TAXABLE VALUE, 1990-2006**

Year	Net Taxable Value	Change
1990	\$256,148,295	-
1991	\$262,553,885	2.5%
1992	\$265,502,888	1.1%
1993	\$273,729,995	3.1%
1994	\$278,706,341	1.8%
1995	\$283,494,782	1.7%
1996	\$289,772,131	2.2%
<b>1997</b>	<b>\$497,981,665</b>	<b>71.9%*</b>
1998	\$511,943,800	2.8%
1999	\$536,672,781	4.8%
2000	\$556,385,375	3.7%
2001	\$582,757,575	4.7%
2002	\$615,435,649	5.6%
2003	\$648,586,025	5.4%
2004	\$686,624,316	5.9%
2005	\$701,296,916	2.1%
<b>2006</b>	<b>\$1,659,750,038</b>	<b>136.7%*</b>
	Average Annual Change, 1990-1996	2.1%*
	Average Annual Change, 1997-2005	4.4%*
	Average Annual Change, 1990-2006	12.4%

Source: Town Annual Reports (Report of the Pelham Assessor)

\* The large increase in net taxable value was due to a town-wide revaluation between 1996 and 1997, and again between 2005 and 2006. The jump in 1997 and 2006 was excluded in calculations of the average annual tax rate increase for the Avg. Annual Change periods (1990-1996) and (1997-2005).

See Appendix D, Schedule of CIP Projects, 2008-2014, Annual Cost and Revenues. The schedule in Appendix D displays the seven (7)-year CIP schedule developed by the Committee. It includes (a) project name and sources of revenue; (b) the priority rank of the project; (c) annual expenditures and

revenues; (d) a seven(7)-year expenditures total; (e) a seven (7)-year revenues total; (f) the total cost of the project (including interest, where applicable); (g) outstanding revenues; (h) net balance to be paid by the Town beyond the seven (7)-year period; and (i) unprogrammed projects that fall within the seven (7) year timeframe. The bottom of the table shows the total capital expenditures, the projected assessed valuation, and the annual tax rate impact of those projects programmed in any given year.

## **G. CONCLUSIONS**

The Program of Capital Expenditures herein provides a guide for budgeting and development of Pelham public facilities. The Planning Board will review and update the CIP each year prior to budget deliberations. The CIP may be modified each year based on changes in needs and priorities. As noted above, certain projects were proposed that the CIP Committee determined contained inadequate information to make a recommendation. These projects will be reconsidered, when submitted with sufficient backup, during future CIP revisions.

The CIP Committee firmly believes that impact fees should be used as a funding mechanism to partially fund future capital needs. Impact fees cannot be used to cover the cost of operation, maintenance and repairs, or facility replacements that do not increase the capacity or level of service.

In the year 2000, the CIP Committee unanimously endorsed and the Board of Selectmen adopted an impact fee schedule for development of a new elementary school. The CIP Committee also endorsed the enactment of an impact fee in 2002 for new facilities for the Fire Department. In March 2002, the Fire Department Impact Fee was enacted. It is anticipated that continued growth of the Town's population and buildings will bring about the need for a new central fire station and one or more sub-stations in order to provide adequate service and response time in the future. The Impact fees will be used to fund the portion of the facility costs attributed to new development.

A more formal and detailed Parks and Recreation 7-year plan has been developed and adopted as recommended by both the Pelham Planning Board and CIP Committee in order to properly study, analyze and develop a new impact fee schedule to meet these capital needs. The Town of Pelham is currently seeking outside consulting help in putting together a sustainable and long term CIP program for multiple projects. Continued delays in developing this plan has increased the capital costs and reduced the opportunity to adopt and collect significant impact fees for needed projects. The CIP Committee considers impact fees crucial to funding much needed Parks and Recreation capital improvements especially with so many other important projects requiring taxpayer funds.

The CIP Committee is striving to improve the effectiveness of the capital facilities programming process In order to have a greater impact on the current year's budget cycle. The CIP Committee has initiated the CIP planning process earlier in the year so the information is available prior to individual Town departments preparing preliminary budgets for submission to the Town.

The CIP Committee seeks to accurately evaluate the fiscal impacts of projects, and return on investment of public funds in capital facilities replacement and development. The CIP Committee has requested information regarding the value, condition and worth of the Town's assets, as required by the Government Accounting Standards Board, "GASB Statement 34." One piece of information the Committee seeks to understand is how a project's funding is proposed and whether specific funding sources have been identified. This data is presented in the Cost Estimate section of the Project Worksheet. The Impacts on Operating & Maintenance section of the Project Worksheet is also important in assessing the cost/benefit of one solution versus another to meet a departments needs.

There also may be merit in attempting to track the performance of investments in facilities renovation or upgrades and also monitoring and forecasting when future replacements or upgrades may

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

## **H. RECOMMENDATIONS**

Following is an excerpt of the presentation of the 2008-2014 Capital Improvement Plan to the Pelham Planning Board in September 2008.

This evening, the CIP Committee would again like to thank the Pelham Planning Board for giving us an opportunity to present the 2008-2014 Capital Improvement Plan to you as well as our invited guests, the Pelham Board of Selectman, Pelham School Board, and Pelham Budget Committee and other interested parties including the citizens and taxpayers of Pelham.

This CIP report is presented to you under authority and purpose of RSA 674:5 and 674:6. Per RSA 674:8, we also hereby submit our recommendations to the Pelham Budget Committee for consideration as part of next year's annual budget.

This year's CIP Plan is hereby submitted to you as compiled by the CIP Committee after careful deliberations and with assistance from the Nashua Regional Planning Commission.

1) The CIP is an advisory document that serves a number of purposes:

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

One of the main goals of the Capital Improvement Plan is to try to even out the tax impacts of capital improvement projects needed to maintain the town's infrastructure and services. Additionally the CIP aims to protect Pelham taxpayers from large swings in their tax rate, by properly planning for, scheduling, and setting aside of public funds for projects that are needed and desired both for the town and school districts. The CIP fails in this goal when projects are not placed on the ballot when scheduled or placed on the ballot without Budget Committee recommendation and ultimately voter approval. The CIP Committee cannot overemphasize to everyone that the cost of not scheduling needed capital

improvements when first identified will now cause large increases in the town's tax rate due to the substantial increased cost of these projects as time goes by.

This year's CIP process was beyond challenging because the cost of not funding the scheduled projects in the last few years as necessary, has dramatically altered our long term tax rate impacts for the many critical needs identified in this year's CIP that need to be met. The rate of just over 100 new homes per year has been stable in the past along with historically very low interest rates has allowed the Town and the Pelham School District to fund needed projects with only a slight impact in the town's tax rate. Going forward, we are already seeing the costs to build needed projects rising substantially as predicted in the last several CIP plans. Construction costs and interest rates are increasing while the town's growth in new construction has slowed.

The Board of Selectman and School Board have several financing options available to them in order to fund capital improvements. Four methods require appropriations; either as part of the Towns annual operating budget or as independent warrant articles at Town meeting. Without explaining each in detail, they are listed in this report.

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

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

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

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

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

for the new elementary school as well as one for a new Central fire station and 2 sub fire stations and required equipment.

The CIP is anticipating the completion this fall of the Parks and Recreation department multi-year comprehensive plan as previously requested by the Pelham Planning Board and CIP Committee. Once complete, this comprehensive plan will allow us to put together an impact fee for adoption by the Planning Board and Board of Selectman. The CIP Committee recognizes that Impact Fees are an extremely important funding source for the new projects necessary to provide services for the expected growth in new residents has forecast by NRPC. Commitment to these projects must be made by the Board of Selectman, the School Board, and especially the Budget Committee in order to enact a reasonable impact fee.

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

#### **The CIP Priority Ranking System**

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

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

Table 3 contains the projects considered by the Committee. The information in Table 3 represents all requests for capital projects submitted by each municipal department to the CIP Committee. The 'CIP Committee's Priority Recommendations' in the far right column describe the ranking assigned by the CIP Committee to each of these projects within the seven categories of relative project priority.

We are now ready to get into the most important part of the CIP report and will review projects that the CIP Committee scheduled for this year and our reasons for doing so. We will cover these in priority rank sequence.

### CIP Committee recommendations for 2008

The Planning Board is responsible almost completely for the total new tax revenue from new construction the town receives based on the zoning it enacts and the subdivision and site plans it approves. Without that zoning and the approval of both residential homes and businesses, there would be very little new tax revenue coming into town except that which is received by increasing the tax burden on existing homeowners. Over the last 10 years, the Planning Board has been responsible for almost doubling the amount of tax revenue coming into the town coffers. In 1996 the total tax revenue received was \$12,732,439. In 2006, the last year for which data is currently available, it was \$23,816,824. This is an increase of \$11,843,385. Unfortunately, in the same period of time, the increase in the operating budgets have increased almost as much from a combined school and town spending of \$14,772,639 in 1996 to over \$25,538,946 in 2006 or an increase of \$10,766,307 eating up all of the tax revenue from new construction and leaving none for necessary capital projects. The overall budget approved in March of 2007 shows an increase of almost 7% over 2006 and the budget process going on today is well on the way to being at least another 6 to 8 % total increase next year. Therefore the tax rate continues to increase basically uncontrollably. While the CIP Committee has routinely recommended prudence in spending on everything except capital projects, the opposite has been the case. The town's infrastructure is in dire need of major improvement, some improvements are obvious like the central fire station being too small, and the High School life safety and space issues. Others are not quite as obvious, but just as critical, like the Memorial School space problem which is now getting critical, the cemetery garage which is rotted and ready to collapse, and town roads which are seeing more and more traffic and which must be maintained better unless residents want to spend a lot of money in a few years to reconstruct several roads vs. repaving them. The CIP Committee is a sub-committee of the Planning Board. As such we are a long term thinking and planning sub-committee. We have not put together a wish list but rather present to the town and its residents a very well thought out capital budget plan that clearly meets community development goals and, only if funded as presented, offers the residents of this town the only chance they have to stabilize the tax rate long term and have the infrastructure to maintain critical as well as desirable services that they can afford. We are also responsible for the Capital Improvement Plan which is a statutory pre-requisite for the collection of impact fees and to help reduce the burden on taxpayers for long term projects.

Since there has been no broad based support among the electorate for funding large necessary projects in the last several years as they have been identified and presented and because the cost of these projects have escalated out of control in recent years, as predicted in previous CIP plans, the cost to taxpayers starting this year for ideas that don't meet community development goals, maintenance on old assets that should be retired, and for continued failures to rain in the operating budgets is going to be felt. In addition, the CIP plan before you for 2008 to 2014 outlines as best as it can be done, the cost to taxpayers for needed and much desired projects and equipment based on current cost estimates. Nothing in the plan represents wishful projects but projects that must be done in order to improve deteriorating services and assets as well as improve desirable services for the maintenance of a healthy and viable community. While the plan before you is expensive, it is critical to understand that none of the costs shown are going down and the longer we wait to fund the projects identified the more it's going to cost everyone that lives here. While the CIP Committee expects the double digit inflation increases in construction costs of the past few years to moderate in coming years, we are still budgeting for a 6% increase in construction costs for projects going forward. Understand that on just the known projects today, a 6% increase represents almost a \$5 Million increase in the cost of all projects for each year the projects are not funded. Based on the spreadsheets we are presenting to you tonight, which we will review and answer questions on shortly, we are also presenting other recommendations which will not be popular with some people or with some elected officials, but running the town's business is serious business and failure to adopt the recommendations we present this year will clearly result in large future tax increases regardless of voter wishes and will probably result in taxpayers' revenge at the polls in coming years and present our town officials with serious issues to deal with for many years to come.

Below are our recommendations for 2008.

**Board of Selectmen recommendations:**

- 1) With so many critical CIP needs funding Parks and Recreation needs from taxpayer funds is going to become more difficult going forward. We'd like to see if the Board of Selectman can research current State Statutes to see if the Parks and Recreation Department can charge a separate and distinct fee from the user fee to help fund necessary capital improvements specifically from the people who use their services. We foresee this separate fee being used to fund expansion of the ball fields as well as a future recreation center or gym so that the majority of the funds come from sources other than the taxpayers. This would obviously have to be a separate capital reserve fund established by the voters.
- 2) While some voters desire to have control of when the town purchases vehicles by being able to vote on a separate warrant article for each vehicle proposed, it makes no common sense to allow voters, who have no way of knowing the needs, to have a say when vehicles are replaced. Besides, failure to replace vehicles when at the end of their useful life wastes tax dollars as repair costs escalate, replacement vehicles are rented to perform the services our town owned vehicles should be doing and the town's liability for not being able to provide important services including fire rescue and snow plowing increases. The CIP Committee recommends that the Board of Selectman work out with the Budget Committee an acceptable vehicle replacement schedule over the next 10 years based on current vehicle age, mileage, usage, repair needs, and other historical data maintained by department heads so that a Capital Reserve fund for all vehicles can be level funded and set aside in that fund and the fund spent by the Board of Selectman as agents as needed to maintain the towns fleet of vehicles in working order and to lower long term maintenance costs. The fund should include all vehicles in all departments including fire trucks and highway department vehicles. In addition, the CIP Committee recommends that enough money be set aside annually so that within a few years the town can pay cash for all vehicles and no longer have to lease purchase vehicles reducing the cost of vehicle purchase to the voters by up to 8%. With a good vehicle replacement schedule, all vehicles should be in the operating budget going forward. This will also allow the Board of Selectman to better manage the ballot and most importantly re-focus the voter's attention on the really important projects that cost real money. For instance, a back hoe, a police car, a parks and recreation pickup truck or police animal control pickup truck, or skid steer for the transfer station, which stay in the fleet for 6 to 15 years before being replaced represents a grand total of .01 to .02 on the tax rate.
- 3) We must start funding the town's building maintenance capital reserve fund. While most residents look at the municipal building and library as being brand new, there are several components of these buildings that have already been identified that will need repair and maintenance including the old boiler, ventilation systems, and heat exchangers in the municipal building, a new roof on several sections of the building as well as renovation of Sherburne hall and the remaining classrooms for other uses currently known to exist. All together the total need for repair and maintenance is substantial and it would make good business sense and cost the taxpayers a lot less money if funded over time starting now.
- 4) We recommend adopting the provisions of GASB 34 faster rather than slower. While we may not have to comply with all statutory provisions until next year and beyond, the CIP Committee has already seen new and substantial capital requests needed sooner than later because we have not identified some of the needs ahead of time which could have been identified sooner if the age of sub-sets of all town and school assets where known. It's important to stay ahead of the curve as the cost of capital projects and required maintenance is still rising at more than twice the cost of living.

- 5) Work with the Planning Director, the State of NH and other agencies to update the Town's Master plan to include economic development, enterprise zones, green development, and other NH smart growth initiatives in order to ensure that Pelham has access to energy and other resources long term that are going to become more expensive and harder to get.

**School Board recommendations:**

We recognize that the School needs are getting more critical and much more expensive each year. No matter how you look at it, regardless of what any one thinks, not building a Co-op with Windham is going to have serious and dramatic tax consequences to voters and taxpayers in Pelham. While both School Board members and the residents are going to get scared looking at the needs and the costs, the options today are quite limited to solve our problems. Therefore we recommend the following which is going to require strong leadership from the School Board.

- 1) The High School project represents the most expensive capital item in the entire CIP Plan and will focus voters away from other important and just as important projects for many years to come. We recommend that the School Board present to the voters 4 separate and distinct warrant articles to identify the needs and desires. This would include one article for the land purchase, one for the actual construction of the high school, another one for the renovation of the old high school for middle school use, and another separate one for a much needed auditorium for the arts and lecture hall.
- 2) It's important the school district start funding the maintenance capital reserve fund for aging buildings.

**Recommendations for both the Board of Selectman and School Board:**

- 1) Containing operating costs is not a want it's a must. With the continued slow growth in new housing starts expected for at least another year or two here and at least 2 or 3 years before the town starts to see any meaningful tax revenue from new homes, containing operating costs is a must if voters are going to have enough funds to pay for needed capital projects and necessary services. With the town's new valuation, it takes approximately \$1.7 Million in new spending to equal \$1 on the tax rate. At a budgeted increase of 5% per year in operating budgets on the town and school side, that's about the increase voters can expect annually from this budget process. Add into the equation, expected school adequacy money decreases because Pelham has no kindergarten and it is now mandated as part of an adequate education, county budget increases as negotiated between the governor and State agencies, reductions in other state aid including bridge repair and road maintenance funds, reductions in all town fee collections and mandated increases in NH retirement costs for employees along with mandated increases in medical insurance premiums and it all adds up to between a \$1.50 and \$2.00 average increase annually in the tax rate as far as the eye can see without the necessary funding for capital projects necessary to make Pelham an attractive community to both additional residents and new businesses. Since the average assessed value is now over \$450,000 per house, the annual tax increases should average \$750 to \$1000 per year for the next several years even with voter rejection of necessary capital projects. The town and school district should consider ways to cut operating budgets 5% annually instead of grow budgets 5% annually or they risk a severe taxpayer backlash.
- 2) The taxes are high enough that the BOS should consider going to a quarterly property tax billing. Not only would this aid residents in meeting their financial burden and lower the delinquency rate, it would allow the town to have tax revenue earlier in order to avoid or reduce substantially the financing the operating budgets with loans in advance of tax payments.

- 3) No new employee contracts should be signed by either the BOS or School District unless it accomplishes three main objectives. A) The raises are overall no higher than the cost of living. B) Employee contributions to both medical insurance premiums and retirement are increased substantially until they reach levels in the private sector. C) Total cost of the entire contract including all defined and undefined benefits doesn't exceed 2% annually. Voters can no longer afford to pay the vast majority of public sector insurance and retirement costs.
- 4) While the CIP scheduled costs are daunting, it's still important to note that there are several necessary projects not as yet scheduled in the CIP because more critical items need to be funded first before the BOS or School Board start researching the actual costs of those additional projects. Some of these needs will force additional temporary spending increases again without voter consent.
- 5) Resident education of the major issues facing the town is a must and has to be a top priority of the BOS and School Board. It's not just about what the town needs to build or what this CIP Plan of future CIP plans are all about. It's about how government in NH works. Most of our residents come from Massachusetts and they don't understand the difference between a home rule State like Massachusetts and a non-home rule State like NH. The NH advantage is quickly disappearing and the State as well as the cities and towns especially in the southern tier like Pelham are not going to have the means to fund very crucial and necessary projects and municipal and school services unless we start thinking differently today.
- 6) It may be time to hire a professional to help the town and school district with long term budget projections. We are not just talking about everyday spending and tax revenue projections, we're talking about capital needs processes and new revenue sources.
- 7) The Community Technical Assistance Program specifically put together by the NH Department of Transportation to aid communities that will be affected by the Rte 93 widening project needs to be better understood by all town officials and residents not just by the few involved in the process. There are funds available for community awareness, innovative land use government training, targeted local government accounts which Pelham has already designated the year 1 funds for economic development, as well as collaborative planning with abutting communities to aid communities in collaborative efforts on services as identified in the State's smart growth initiatives. We strongly suggest that the town and school district get involved in this planning process or Pelham stands to loose out on valuable tools and processes.

#### **Recommendations for the Board of Selectman in 2006 still needing implementation**

- 1) The CIP has recommended that the Board of Selectman look at every existing building and capital asset within those buildings that is over \$50,000 in cost and have a useful life of at least 3 years. Next, estimate the age, condition, and remaining life of those assets. This includes not only equipment, but also the age of roofs, flooring etc. It is our understanding that the Town should have been in compliance with GASB (Government Accounting Standards Board) statement 34 protocols by year-end 2003, but has not yet completed necessary requirements. This information would aid the CIP and Budget Committee in determining the maximum value of a needed town wide Capital reserves to maintain buildings properly and at the same time stabilize the tax rate.
- 2) The CIP recommends that the Board of Selectman and Budget Committee work out an acceptable balance and proper use for the new "Town Buildings Emergency Repair Capital Reserve" fund.
- 3) Existing road conditions in Pelham are starting to deteriorate and the road agents reconstruction and repaving schedule is not adequate to maintain the existing infrastructure. The CIP committee is still concerned that many roads built over the last 20 years need substantial repair in the years

ahead including the road surface, catch basins and drainage pipes. Roads have a known useable life span. No provision has been made in the town's budget for this expected need, which we expect to be substantial in the years ahead especially if we keep having winters like the last two. As recommended last year we would like to see a study of these needs and a recommended funding method as soon as possible.

- 4) The CIP Committee is recommending several Capital Reserve accounts on the town side this year. These reserve accounts are necessary and serve two useful purposes. One set of reserve accounts are operating reserve accounts allowing services to continue whenever a default budget is approved by allowing funding for programs which are revenue producing to have a mechanism to accept the funds to offset the expense. We recommend operating reserves for the Parks and Recreation Department for self-funded recreational programs as well as operational reserves for the police and fire departments in order to fund details and special assignment work, which the town is reimbursed for, resulting in a profit. The other set of reserve accounts is for Building Capital Reserve Accounts in which funds can be deposited for needed projects. As part of the normal part of the process of development, some funds will become available for funding needed capital projects. We are recommending Building Capital Reserve funds for future senior needs, Parks and Recreation, and future highway Road projects for which the town already has exactions collected.
- 5) Several capital projects in this year's CIP have real but unknown long term operating cost savings. We recommend additional studies for these projects to understand the long-term operating cost savings better. These projects include the reduction in repair costs for proper police cruiser replacement, the highway maintenance and storage garage, and the municipal building renovation and department consolidation project.
- 6) The Board of Selectman has been sent several requests for worksheets for Capital projects that they plan to bring forth so that the CIP plan can completely represent the town's needs. These requests have not been submitted. The CIP plan is only as good the data submitted in projecting tax impacts and planned projects. This CIP plan is missing several important project costs that are known, and needed within the 7 years (20088 to 2014) that this CIP plan covers.
- 7) The CIP Committee still feels that a long-term bond to fund known town CIP projects this year with the goal of locking in the cost of these projects, stopping the escalation in long-term costs and stabilizing the tax rate for necessary projects is best for taxpayers. Although voters rejected the one on the ballot last year, it still represents the best option to stabilize the tax rate if the Board of Selectmen and Budget Committee can educate them on the needs.

**Recommendations for the Pelham School Board not yet implemented from prior years.**

- 1) The CIP recommends that a complete list of current assets worth over \$505,000, having a useful life of 3 years or more and owned by the school district needs to be done and distributed to the CIP. This has been requested for the last 3 years and has not been received to date.
- 2) The age of these assets needs to be determined so that a remaining useful life can be determined so that the school district can determine a more proper figure for funding of a Maintenance Capital Reserve. We feel the current funding amount is too low to meet existing needs and will cause unnecessary swings in the tax rate.
- 3) Requests for additional emergency equipment should be placed on the ballot one time before becoming part of the default budget. The CIP Committee recommends that the Budget Committee revisit its own internal by-laws to accomplish this.

- 4) We recommend that the Pelham School Board continue to fund the School Building Maintenance Capital reserve fund at \$100,000 annually. An appropriate amount, recommended fund balance and appropriate use for this emergency fund should be determined in consultation with the Budget Committee.
- 5) Based on the estimated full build-out of the Town projected in the Pelham Master Plan 2002, and most recently by the Nashua Regional Planning Commission in June of 2005, we would also recommend that all future school building plans take into consideration a 20-year need and full town build-out.
- 6) The CIP plan lacks the necessary costs and supporting documentation for critical school building projects that will be necessary within the timeframe of this CIP. While a master plan for the school district is being developed, the studies on the cost and types of additions and renovations being considered by the school district for the High School, Memorial School and Elementary School need to be completed sooner than later. Too many of these critical projects have no cost data associated with them and are unscheduled in the CIP plan. Since School Building projects are very expensive by their nature, failure to properly estimate the capital costs of various school space needs projects and schedule these projects in a timely fashion is costing taxpayers \$millions of additional dollars and causing the CIP plan to be incomplete. In assessing project impacts, the ongoing operational costs of projects also has to be considered. The CIP Committee requires this information in order to schedule projects properly with the ranking they require.

#### **Continued expectations of the Pelham Budget Committee**

- 1) The CIP Committee recognizes that both the Budget Committee and CIP are advisory in nature. While the Budget Committee tries to minimize the tax impact of all budget items, the CIP only concentrates on capital expenditures. While we understand this difference, Capital projects delayed because of concerns for operating budgets only increases the costs of these postponed projects in the long the run. We urge the Budget Committee to take a long-range view on the long-term impacts of not supporting and recommending Capital projects. Concentration on less significant short-term impacts is causing the long-term tax impacts to escalate substantially.
- 2) Based on the expected increases in the cost of construction and financing going forward, the Budget Committee is urged to recommend passage of the CIP's recommendations and strive to maintain more stable operating budgets.
- 3) Requests for additional emergency equipment should be placed on the ballot one time before becoming part of the default budget. The CIP Committee recommends that the Budget Committee revisit its own internal by-laws to accomplish this.
- 4) The CIP Committee has recommended as "Necessary" several operating Capital Reserve accounts to take advantage of self-funding programs and in and out expenditures for which there are offsetting revenue. We also are recommending the establishment of three (3) Building Capital Reserve accounts as "Necessary" in order to take advantage of expected monies as part of the process of development to fund necessary future building projects.

---

**APPENDIX A**

**2007**  
**N.H. REVISED STATUTES ANNOTATED**

**Chapters 674: 5-8**

**Capital Improvements Program**

**And**

**Chapter 674: 21**

**Innovative Land Use Controls**

---

**TITLE LXIV  
PLANNING AND ZONING**

**CHAPTER 674  
LOCAL LAND USE PLANNING AND REGULATORY POWERS**

**Capital Improvements Program**

**Section 674:5**

**674:5 Authorization.** – In a municipality where the planning board has adopted a master plan, the local legislative body may authorize the planning board to prepare and amend a recommended program of municipal capital improvement projects projected over a period of at least 6 years. As an alternative, the legislative body may authorize the governing body of a municipality to appoint a capital improvement program committee, which shall include at least one member of the planning board and may include but not be limited to other members of the planning board, the budget committee, or the town or city governing body, to prepare and amend a recommended program of municipal capital improvement projects projected over a period of at least years. The capital improvements program may encompass major projects being currently undertaken or future projects to be undertaken with federal, state, county and other public funds. The sole purpose and effect of the capital improvements program shall be to aid the mayor or selectmen and the budget committee in their consideration of the annual budget.

**Source.** 1983, 447:1, eff. Jan. 1, 1984. 2002, 90:1, eff. July 2, 2002.

**TITLE LXIV  
PLANNING AND ZONING**

**CHAPTER 674  
LOCAL LAND USE PLANNING AND REGULATORY POWERS**

**Capital Improvements Program**

**Section 674:6**

**674:6 Purpose and Description.** – The capital improvements program shall classify projects according to the urgency and need for realization and shall recommend a time sequence for their implementation. The program may also contain the estimated cost of each project and indicate probable operating and maintenance costs and probable revenues, if any, as well as existing sources of funds or the need for additional sources of funds for the implementation and operation of each project. The program shall be based on information submitted by the departments and agencies of the municipality and shall take into account public facility needs indicated by the prospective development shown in the master plan of the municipality or as permitted by other municipal land use controls.

**Source.** 1983, 447:1, eff. Jan. 1, 1984.

**TITLE LXIV  
PLANNING AND ZONING**

**CHAPTER 674  
LOCAL LAND USE PLANNING AND REGULATORY POWERS**

**Capital Improvements Program**

**Section 674:7**

**674:7 Preparation. –**

I. In preparing the capital improvements program, the planning board or the capital improvement program committee shall confer, in a manner deemed appropriate by the board or the committee, with the mayor or the board of selectmen, or the chief fiscal officer, the budget committee, other municipal officials and agencies, the school board or boards, and shall review the recommendations of the master plan in relation to the proposed capital improvements program.

II. Whenever the planning board or the capital improvement program committee is authorized and directed to prepare a capital improvements program, every municipal department, authority or agency, and every affected school district board, department or agency, shall, upon request of the planning board or the capital improvement program committee, transmit to the board or committee a statement of all capital projects it proposes to undertake during the term of the program. The planning board or the capital improvement program committee shall study each proposed capital project, and shall advise and make recommendations to the department, authority, agency, or school district board, department or agency, concerning the relation of its project to the capital improvements program being prepared.

**Source.** 1983, 447:1. 1995, 43:1, eff. July 2, 1995. 2002, 90:2, eff. July 2, 2002.

**TITLE LXIV  
PLANNING AND ZONING**

**CHAPTER 674  
LOCAL LAND USE PLANNING AND REGULATORY POWERS**

**Capital Improvements Program**

**Section 674:8**

**674:8 Consideration by Mayor and Budget Committee. –** Whenever the planning board or the capital improvement program committee has prepared a capital improvements program under RSA 674:7, it shall submit its recommendations for the current year to the mayor or selectmen and the budget committee, if one exists, for consideration as part of the annual budget.

**Source.** 1983, 447:1, eff. Jan. 1, 1984. 2002, 90:3, eff. July 2, 2002.

## TITLE LXIV PLANNING AND ZONING

### CHAPTER 674 LOCAL LAND USE PLANNING AND REGULATORY POWERS

#### Zoning

##### Section 674:21

**674:21 Innovative Land Use Controls. -**

I. Innovative land use controls may include, but are not limited to:

- (a) Timing incentives.
- (b) Phased development.
- (c) Intensity and use incentive.
- (d) Transfer of density and development rights.
- (e) Planned unit development.
- (f) Cluster development.
- (g) Impact zoning.
- (h) Performance standards.
- (i) Flexible and discretionary zoning.
- (j) Environmental characteristics zoning.
- (k) Inclusionary zoning.
- (l) Accessory dwelling unit standards.
- (m) Impact fees.
- (n) Village plan alternative subdivision.

II. An innovative land use control adopted under RSA 674:16 may be required when supported by the master plan and shall contain within it the standards which shall guide the person or board which administers the ordinance. An innovative land use control ordinance may provide for administration, including the granting of conditional or special use permits, by the planning board, board of selectmen, zoning board of adjustment, or such other person or board as the ordinance may designate. If the administration of the innovative provisions of the ordinance is not vested in the planning board, any proposal submitted under this section shall be reviewed by the planning board prior to final consideration by the administrator. In such a case, the planning board shall set forth its comments on the proposal in writing and the administrator shall, to the extent that the planning board's comments are not directly incorporated into its decision, set forth its findings and decisions on the planning board's comments.

III. Innovative land use controls must be adopted in accordance with RSA 675:1, II.

IV. As used in this section:

(a) "Inclusionary zoning" means land use control regulations which provide a voluntary incentive or benefit to a property owner in order to induce the property owner to produce housing units which are affordable to persons or families of low and moderate income. Inclusionary zoning includes, but is not limited to, density bonuses, growth control exemptions, and a streamlined application process.

(b) "Accessory dwelling unit" means a second dwelling unit, attached or detached, which is permitted by a land use control regulation to be located on the same lot, plat, site, or other division of land as the permitted principal dwelling unit.

V. As used in this section "impact fee" means a fee or assessment imposed upon development, including subdivision, building construction or other land use change, in order to help meet the needs occasioned by that development for the construction or improvement of capital facilities owned or operated by the municipality, including and limited to water treatment and distribution facilities; wastewater treatment and disposal facilities; sanitary sewers; storm water, drainage and flood control facilities; public road systems and rights-of-way; municipal office facilities; public school facilities; the municipality's proportional share of capital facilities of a cooperative or regional school district of which

the municipality is a member; public safety facilities; solid waste collection, transfer, recycling, processing and disposal facilities; public library facilities; and public recreational facilities not including public open space. No later than July 1, 1993, all impact fee ordinances shall be subject to the following:

(a) The amount of any such fee shall be a proportional share of municipal capital improvement costs which is reasonably related to the capital needs created by the development, and to the benefits accruing to the development from the capital improvements financed by the fee. Upgrading of existing facilities and infrastructures, the need for which is not created by new development, shall not be paid for by impact fees.

(b) In order for a municipality to adopt an impact fee ordinance, it must have enacted a capital improvements program pursuant to RSA 674:5-7.

(c) Any impact fee shall be accounted for separately, shall be segregated from the municipality's general fund, may be spent upon order of the municipal governing body, shall be exempt from all provisions of RSA 32 relative to limitation and expenditure of town moneys, and shall be used solely for the capital improvements for which it was collected, or to recoup the cost of capital improvements made in anticipation of the needs which the fee was collected to meet.

(d) All impact fees imposed pursuant to this section shall be assessed at the time of planning board approval of a subdivision plat or site plan. When no planning board approval is required, or has been made prior to the adoption or amendment of the impact fee ordinance, impact fees shall be assessed prior to, or as a condition for, the issuance of a building permit or other appropriate permission to proceed with development. Impact fees shall be intended to reflect the effect of development upon municipal facilities at the time of the issuance of the building permit. Impact fees shall be collected at the time a certificate of occupancy is issued. If no certificate of occupancy is required, impact fees shall be collected when the development is ready for its intended use. Nothing in this subparagraph shall prevent the municipality and the assessed party from establishing an alternate, mutually acceptable schedule of payment of impact fees in effect at the time of subdivision plat or site plan approval by the planning board. If an alternate schedule of payment is established, municipalities may require developers to post bonds, issue letters of credit, accept liens, or otherwise provide suitable measures of security so as to guarantee future payment of the assessed impact fees.

(e) The ordinance shall establish reasonable times after which any portion of an impact fee which has not become encumbered or otherwise legally bound to be spent for the purpose for which it was collected shall be refunded, with any accrued interest. Whenever the calculation of an impact fee has been predicated upon some portion of capital improvement costs being borne by the municipality, a refund shall be made upon the failure of the legislative body to appropriate the municipality's share of the capital improvement costs within a reasonable time. The maximum time which shall be considered reasonable hereunder shall be 6 years.

(f) Unless otherwise specified in the ordinance, any decision under an impact fee ordinance may be appealed in the same manner provided by statute for appeals from the officer or board making that decision, as set forth in RSA 676:5, RSA 677:2-14, or RSA 677:15, respectively.

(g) The ordinance may also provide for a waiver process, including the criteria for the granting of such a waiver.

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

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

(j) The failure to adopt an impact fee ordinance shall not preclude a municipality from requiring developers to pay an exaction for the cost of off-site improvement needs determined by the planning board to be necessary for the occupancy of any portion of a development. For the purposes of this subparagraph, "off-site improvements" means those improvements that are necessitated by a development but which are located outside the boundaries of the property that is subject to a subdivision plat or site plan approval by the planning board. Such off-site improvements shall be limited to any necessary highway, drainage, and sewer and water upgrades pertinent to that development. The amount

of any such exaction shall be a proportional share of municipal improvement costs not previously assessed against other developments, which is necessitated by the development, and which is reasonably related to the benefits accruing to the development from the improvements financed by the exaction. As an alternative to paying an exaction, the developer may elect to construct the necessary improvements, subject to bonding and timing conditions as may be reasonably required by the planning board. Any exaction imposed pursuant to this section shall be assessed at the time of planning board approval of the development necessitating an off-site improvement. Whenever the calculation of an exaction for an off-site improvement has been predicated upon some portion of the cost of that improvement being borne by the municipality, a refund of any collected exaction shall be made to the payor or payor's successor in interest upon the failure of the local legislative body to appropriate the municipality's share of that cost within 6 years from the date of collection. For the purposes of this subparagraph, failure of local legislative body to appropriate such funding or to construct any necessary off-site improvement shall not operate to prohibit an otherwise approved development.

VI. (a) In this section, "'village plan alternative" means an optional land use control and subdivision regulation to provide a means of promoting a more efficient and cost effective method of land development. The village plan alternative's purpose is to encourage the preservation of open space wherever possible. The village plan alternative subdivision is meant to encourage beneficial consolidation of land development to permit the efficient layout of less costly to maintain roads, utilities, and other public and private infrastructures; to improve the ability of political subdivisions to provide more rapid and efficient delivery of public safety and school transportation services as community growth occurs; and finally, to provide owners of private property with a method for realizing the inherent development value of their real property in a manner conducive to the creation of substantial benefit to the environment and to the political subdivision's property tax base.

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

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

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

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

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

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

subdivision regulations, subject to the provisions of subparagraph (c).

(f) Within a village plan alternative subdivision, the exterior wall construction of buildings shall meet or exceed the requirements for fire-rated construction described by the fire prevention and building codes being enforced by the state of New Hampshire at the date and time the property owner of record files a formal application for subdivision approval with the political subdivision having jurisdiction of the project. Exterior walls and openings of new buildings shall also conform to fire protective provisions of all other building codes in force in the political subdivision. Wherever building code or fire prevention code requirements for exterior wall construction appear to be in conflict, the more stringent building or fire prevention code requirements shall apply.

**Source.** 1983, 447:1. 1988, 149:1, 2. 1991, 283:1, 2. 1992, 42:1. 1994, 278:1, eff. Aug. 5, 1994. 2002, 236:1, 2, eff. July 16, 2002. 2004, 71:1, 2, eff. July 6, 2004. 2004, 199:2, eff. June 1, 2005; 199:3, eff. June 7, 2004. 2005, 61:1, 2, eff. July 22, 2005.

---



---

## **APPENDIX B**

### **SUMMARY OF RECOMMENDATIONS**

#### **2002 Pelham Master Plan**

## MASTER PLAN - SUMMARY OF RECOMMENDATIONS

### **A. POPULATION AND HOUSING**

- Conduct a Town buildout analysis using parcel-based Geographic Information System (GIS) technology. The buildout analysis can provide a more accurate estimate of the amount of developable land remaining in the Town. The results of the buildout analysis can be used to predict the level of public services required when the Town is fully developed.
- Using the results of the buildout analysis and the Natural Resources Inventory, conduct a study of the potential need for public water and/or sewer in certain sections of the Town.
- Develop regulatory measures that will facilitate the provision of affordable housing, such as: 1) review and consider revising the Housing for Older Persons Ordinance to further encourage the provision of such housing; 2) review and consider revising the requirements for Accessory Dwelling Units to allow for one-bedroom market rate rental housing; and 3) review and consider revising the zoning ordinance to further encourage the provision of mixed residential/commercial units in the Business Districts.

### **B. NATURAL RESOURCES**

#### **1. Topography**

- Consider an amendment to the Zoning Ordinance, subdivision and site plan regulations to adopt a Slope Conservation Overlay District to protect the most severe slopes in Town from unsuitable development. Development of land with slopes greater than fifteen percent should be approached with extreme caution, giving consideration to the problems presented by these slopes. Active use or development of slopes greater than twenty-five percent should be avoided. As these areas are best suited for open space, reserving them for that purpose will minimize the potential for erosion and allow for maximum absorption of surface water run-off thus protecting down-slope residents.

#### **2. Soils**

- The Planning Board should continue to consider soil potentials and limitations when reviewing the intensity of development.
- The Town's agricultural lands are recognized as an important and endangered resource with few State or local incentives for keeping viable agricultural lands in production. To protect this valuable resource, the Town should take steps to protect active and idle agricultural lands from development for other uses and create incentives which encourage agricultural lands to be kept in, or returned to, productive farm use. The Trust for New Hampshire Lands Program or the Land and Community Heritage Investment Program may assist the Town in this endeavor.
- New development should be focused in large areas with slopes of less than fifteen percent, giving consideration to the other factors which affect the development suitability of these areas.
- Site Specific Soil Mapping Standards and enforcement actions should continue to be required in the subdivision regulations as a means of verifying actual site conditions, to determine the extent to which development is feasible and to ensure that approved development is

constructed according to the approved site and subdivision plans. The non-residential site plan regulations should be reviewed and revised as necessary to require the use of SSSMS.

### **3. Water Resources**

- Land adjacent to surface water resources is restricted from development or strictly monitored in its active use. As these areas are a vital interface between surface and groundwater supplies, they are best suited for open space and have the potential for forming the basis of an open space system serving all developable areas of the community.
- Enforce the Shoreland Protection Act around all great ponds.
- Consideration is given to the protection of surface water and groundwater supplies within the Town's boundaries as they are the life-blood of the community. Groundwater supplies exist which are capable of supporting higher intensities of development. However, these must be protected from contamination in the absence of a municipal waste treatment system.
- Protect existing wetlands and surface waters by amending the Wetlands Ordinance to increase the 50' buffer from the edge of the wetland or surface water. This buffer will protect the natural habitat surrounding wetlands and surface waters that is crucial to the proper functioning of these water resources.
- Continue to implement the Floodplain Overlay Zoning District to reduce losses due to flooding.
- Water supply wells located on till deposits are shallow in depth and very susceptible to land use related contamination (septic systems, fuel storage, fertilizers, road salt, etc.). The Town should consider increasing the setback of future land-uses to these water supply wells.
- Take advantage of the University of New Hampshire's Community Environmental Outreach Program (CEOP)<sup>1</sup> and Natural Resources Senior Projects to continue prime wetland evaluations and designations.
- It is recommended that development of wetland areas continue to be restricted in the future through the Town's Wetland Conservation ordinance. This, combined with active enforcement of State regulations governing the location of septic system and along with the possibility of the Town adopting greater setback distances than the State's minimum, will ensure that these areas may continue to perform the natural functions for which they are best suited.
- Improve the licensing checklist to include the review of the National Pollution Discharge Elimination System permit, especially the facility's Stormwater Pollution Prevention Plan.
- Enforce licensing requirements of all junkyard facilities.
- Prepare a stormwater management plan that addresses the 6 minimum controls outlined under the EPA's Phase II Stormwater Regulations.
- Pursue further protection measures through the Department of Environmental Services.

### **4. Forests and Wildlife**

- Utilize the Forestland Evaluation and Site Assessment (FLESA)<sup>2</sup> for future forest planning and components of the program on all Town owned lands.

---

<sup>1</sup> <http://ceinfo.unh.edu/Water/Documents/WRcomcon.htm>

<sup>2</sup> North Country and Southern New Hampshire Resource Conservation and Development Area Councils, *Planning for the Future of Local Forests*, 2001.

- Maintain 50 foot undisturbed, shady buffer around vernal pools and 100 foot buffer on property lines abutting forests and all surface waters.
- Consider legal easements on all Town Forests to preserve the land for recreation and permanent protection.
- Inventory all existing trails using Geographic Positioning System (GPS) and create a trail system map signage for all Town forests.
- Initiate a long-term insect monitoring plan for Hemlock Woolly Adelgid, weevils, and others.
- Take advantage of the University of New Hampshire's Community Environmental Outreach Program (CEOP) and Natural Resources Senior Projects for a plant biodiversity survey. These are inexpensive programs and the range of possible projects is limited only by the needs of the community and the availability of students to match those needs.

## **5. Conservation**

- Pursue the fee purchase, purchase of development rights or other conservation measures to protect the remaining open space properties. Legal easements should be placed on all conservation properties.
- Allocate 100% of the Land Use Change tax to the Conservation Fund to help contribute towards increasing the number of protected open space parcels and provide matching funds for potential funding sources.
- Farm protection should be pursued for existing or undeveloped lands with Prime or State designated soils.
- Establish a Capital Reserve Fund to raise funds for land protection.
- The Conservation Commission and interested citizens should consider participating in the "Keeping Track" Program. This program uses animal tracks to identify habitats and feeding grounds in a systematic manner for a variety of animals. The information gained can be the start of an inventory and a monitoring system of prime habitats for future conservation.
- Take advantage of the University of New Hampshire's Community Environmental Outreach Program (CEOP) and Natural Resources Senior Projects. These are inexpensive programs and the range of possible projects is limited only by the needs of the community and the availability of students to match those needs.
- The Pelham Fish and Game land, the golf course, Camp Runnels and the watershed of the pond, the Little Island Pond Prime Wetland and the surrounding uplands along with the Peabody Town Forest and the surrounding lands with powerline easements should be recognized as a greenway corridor and expanded so that movement of wildlife can continue to the Dracut line.

## **C. TRANSPORTATION**

- The Town should conduct a townwide traffic study immediately to look at future transportation and traffic issues in the community in detail. Specific recommendations should be developed that could be implemented over the course of time to address the anticipated conditions. The Town should then budget for these improvements in its Capital Improvement Program and undertake a systematic transportation system improvement program
- The Town should develop a town-wide hiking and walking trail system utilizing Class VI roads and Town Center sidewalks.

- New roads in the Town should be local roads in function and classification, limited to providing access to adjacent parcels in subdivisions.
- The Town should employ access management techniques for the purpose of preserving roadway capacity and ensuring safe movement for vehicles entering and exiting curb cuts and side roads. Access management techniques that should be pursued include implementing minimum driveway separation distances based on roadway speed and entering into a Memorandum of Understanding with the NH DOT.
- The Town should re-assess existing site plan, subdivision and zoning requirements based on recommendations included in NRPC, Non-Residential Development Community Character Guidelines and Compatibility Guidelines for the Town of Pelham. Any revisions based on these site design guidelines could also enhance the access management goals.
- The Town should update its Road Surface Management System study as soon as possible and every five years hence in order to plan for future road maintenance and reduce the future cost of extensive repairs to deteriorated roadways.
- The Town should utilize traffic calming measures and roundabouts where appropriate based on traffic flow and right of way constraints to channelize and control traffic through neighborhoods and the Town Center.
- The Town should request that the NH DOT consider design options for the NH38/Old Gage Hill Road N. intersection in order to ensure traffic safety. In addition, the Town should monitor the accident rate at the recently redesigned NH128/Keyes Hill Road/Tallant Road intersection to ensure that improvements are successful in reducing accidents.
- The Town should conduct a Buildout Analysis by TAZ using the NRPC's parcel-based Geographic Information System technology.
- The Town should participate in the Greater Derry Greater Salem Regional Transit Council (GDGSRTC) in order to increase public transportation options those who cannot afford it or are unable to meet their own transportation needs due to physical disability or infirmity.
- The Planning Board should maintain close contact with the State of NH to ensure ample opportunity for public and Town input regarding any planned changes to state roads within Pelham or feeding traffic into Town.

## **D. COMMUNITY FACILITIES**

### **1. Town Hall**

- Construct and maintain the new Town Hall facility as approved by voters in 2002 and expand into the shell space as needed to serve population growth through the planning period.

### **2. Library**

- Construct and maintain the new library as approved by voters in 2002.
- Reserve land adjacent to the new library for possible future expansion.
- Retain and continue to utilize the former historic library building for public use in keeping with deed restrictions on the property.

### **3. Police Department**

- Construct and maintain the new police facility as approved by voters in 2002 and expand into the shell space as needed to serve population growth.

#### **4. Fire Department**

- Continue planning for new sub-station(s) and an expansion or replacement of the existing fire station in order to limit response times and provide adequate space for additional fire fighters.
- Continue to use impact fees as a source of revenue for new Fire Department facilities.

#### **5. Parks and Recreation**

- Perform an in-depth facility study of recreation needs to serve the existing and projected population.
- Complete and implement a Parks and Recreation Department Long Range Plan.
- Continue planning for the design and construction of new recreation facilities based on the results of the study.
- Consider using impact fees as a source of revenue for new recreation facilities.

#### **6. Solid Waste**

- Continue to encourage the use of recycling as a method of limiting the cost of transfer station facilities.

#### **7. Highway Department**

- Continue planning for the design and construction of a new highway department garage.
- Consider a new location for Highway Department offices.

#### **8. Schools**

- Conduct a study of the potential to provide public kindergarten.
- Continue to plan for, design and construct additional middle and high school facilities based on NH Department of Education standards to meet the needs of the current and projected enrollment.
- Implement recommendations of the high school systems study.

#### **9. Water Supply**

- Consider updating and/or expanding existing water studies to determine whether groundwater supplies remain of a quality and quantity suitable for a public water source.
- Consider conducting a survey of underground storage tanks with capacities below 1,100 gallons.

#### **10. Sewer**

- Consider further study of municipal sewer system if demand is generated.

#### **11. Cultural/Recreation Center**

- Conduct a study of the feasibility of developing a community cultural/recreation center.

- A volunteer non-profit organization, perhaps a Pelham Arts Council, could be established to foster the arts as a vital component of Pelham's community fabric. This council could also provide guidance in the design and management of a future cultural/recreation center to ensure adequate facilities for arts programs in addition to sports and entertainment facilities

## **12. Re-Use of Old Buildings**

- Conduct a study to determine the most appropriate re-use of the former library, Town Hall and Town Hall annex buildings.

## **13. Historic Resources**

- Conduct a comprehensive townwide historic resources survey using a Geographic Information System. Information should be updated periodically to indicate changes to buildings, including remodeling, fire, demolition or changes to surroundings.
- The Town should continue to encourage the protection, enhancement and rehabilitation of significant architectural and historic resources such as the Town Hall, Library, Butler Monument, Town Common and cemeteries. Any building changes, site improvement or other alteration (especially to town owned buildings) should respect the historical qualities of the structure.
- The Town should consider the establishment of a heritage commission to encourage the protection and appropriate use of Pelham's cultural and esthetics as well as historic resources. Attention in particular, should be focused on Town Center.
- Historical interest and pride should be promoted in a variety of ways including: photographs and exhibits in public places;
  - markers and dates at historic structures;
  - brochures describing local history;
  - tours of historic structures and sites;
  - local history courses in the school curriculum;
  - oral history projects; and
  - support of the Pelham Historical Society.
- Copies of literature from the State Historic Preservation Office regarding appropriate rehabilitation techniques should be placed on file in the Town Hall and made available by the Historical Society to encourage the sensitive rehabilitation/renovation of older homes and buildings.
- Encourage National and State Register listing for eligible local structures, including appropriate private residences and the former Library building.
- Continue to locate, identify, catalogue, preserve and protect Town records, documents, manuscripts and artifacts and provide a suitable and safe repository for them. Early handwritten records should be reproduced (transcribed or microfilmed but not photocopied) and copies kept in more than one location. Make collected historical information (in a protected environment) accessible to Town residents and future generations.
- Encourage the use of innovative land use controls including cluster development and partial development to conserve open space and minimize the visual impact of new development on significant historic areas, open space and scenic views.
- Consider the creation of a local Historic District for the Town Center.
- Strengthen incentives for historic preservation in the zoning ordinance and site plan and subdivision regulations, including the adoption of an "open space development" ordinance.

- Consider the adoption of a Scenic Road ordinance, per RSA 231:157, in order to help preserve the scenic and historic qualities of Pelham's rural roads.
- Investigate protection measures for Pelham's Class VI roads, which were often the location of historic development, and which today can serve as recreational trails for Pelham's citizens. The stone walls, cellar holes, and large trees that are often located along these Class VI road should be safeguarded from destruction or removal.
- Consider the acquisition of available, significant property for conservation and preservation purposes in limited but critical cases.
- Promote the donation of easements by historic property owners to a designated authority such as the conservation commission, or established land trust such as the Society for the Protection of New Hampshire Forests.
- Encourage archaeological investigation/documentation in Pelham including historic and prehistoric sites and cemeteries.
- Promote the work of the Town cemetery trustees and the preservation and protection of the Town's historic graveyards and private burying grounds including retention of the natural vegetation, preservation of the dry laid stonewalls and retention of the small stones used as footstones and children's headstones.
- Promote the collection, preservation and protection of oral histories and early photographs and encourage the continued recording of townspeople and structures for permanent reference.

## **E. FUTURE LAND USE**

### **1. Natural Resource Protection**

- Actively pursue the permanent protection those land areas in Pelham that exhibit two or more of the following resources: steep slopes, large forest blocks, surface water resources, ground water resources, soils with high limitations for septic systems and/or agricultural

### **2. Town Center**

- Continue to permit institutional uses in the Residential Zoning District to allow for mixed uses while protecting residential amenities.
- Continue to locate additional community facilities in the town center, when appropriate.
- Protect historically significant buildings within the town center through sensitive redevelopment.
- Pursue a double-lane roundabout or other traffic control measure for the NH 111A/Nashua Road/Old Bridge Street intersection to reduce traffic delay and improve traffic, pedestrian and bicycle safety.

### **3. Residential Development**

- Consider amending the Residential District of the Zoning Ordinance to allow for lower densities in areas of undeveloped land with significant natural resources while increasing the density in areas with fewer development constraints.

- Consider committing to and implementing a system of transfer of development rights.

#### **4. Commercial Development**

- Update to the 1991 Route 38 Corridor Study to include access management techniques and best practices in vehicle, bicycle and pedestrian circulation, urban design and stormwater management.
- Further implement the Compatibility Guidelines for the Town of Pelham <sup>3</sup> and apply the guidelines to all new commercial development and redevelopment.
- Consider amending the sign ordinance to improve the aesthetics of commercial development. Consider a requirement that signs must be compatible with architectural treatments and prohibit the use of moving, flashing or electronic changing signs.
- Consider amending the Zoning Ordinance to allow for shared parking and shared access where appropriate.

#### **5. Industrial Development**

- Continue to implement the provisions of the Industrial Zoning Districts.

#255-9 - Excerpt from 2002 Pelham Master Plan

---

<sup>3</sup> NRPC, *Compatibility Guidelines for the Town of Pelham, NH*, June 15, 1999.

---



---

## APPENDIX C

### PELHAM CIP PROGRAM

#### Capital Project Worksheet and Submission Form

**Town of Pelham**  
**Capital Improvements Plan**  
**2008-2014**  
**Appendix C**

---

**TOWN OF PELHAM CAPITAL IMPROVEMENT PLAN PROJECT WORKSHEET**

Priority ranking \_\_\_\_\_ of \_\_\_\_\_ Year First Scheduled \_\_\_\_\_ Year needed \_\_\_\_\_

Department \_\_\_\_\_ Department Priority \_\_\_\_\_ of \_\_\_\_\_ projects Date of this submission \_\_\_\_\_

Type of Project:  
 (check one) Primary purpose of project is to:

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

Service Area of \_\_\_\_\_  
 Project Impact:  
 (check one) 

<input type="checkbox"/> Region	<input type="checkbox"/> Business District
<input type="checkbox"/> Municipality	<input type="checkbox"/> Neighborhood
<input type="checkbox"/> School District	<input type="checkbox"/> Street
<input type="checkbox"/> _____ District	<input type="checkbox"/> Other Area

Project Description:

Project Rationale:

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

**Narrative Justification:**

(Attach all backup material if possible)

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

**Sources of Funding:**

Grant from: _____	\$ _____ show type	Form Prepared by:
Loan from: _____	\$ _____ show type	
Donation/bequest/private		
User charge or fee		
Capital reserve withdrawal		
Impact fee account		
Warrant article		
Current revenue		
General obligation bond		
Revenue bond		
Special assessment		
_____		
_____		
<b>Total Project Cost</b>	\$ _____	

---



---

## APPENDIX D

### PELHAM CIP PROGRAM

#### **Schedule of CIP Projects, 2008-2014, Annual Costs and Revenues**







## APPENDIX E

### PELHAM CIP PROGRAM

#### **Pelham School District 10 Year Bond Schedule New Elementary School**



**Town of Pelham  
Capital Improvements Plan  
2008-2014  
Appendix E**

---

**Pelham School District**

**10 Year Bond Schedule**

**Bond: \$10,373,000.      Interest rate: 5.0%**

YEAR	PRINCIPAL	BOND AMT. REMAINING	INTEREST	TOTAL COST	STATE AID 30%	IMPACT FEES	DISTRICT COST
2000-01			\$322,716	\$322,716	\$312,000	\$119,973	\$322,716
2001-02	\$1,040,000	\$10,373,000	\$492,650	\$1,532,650	\$312,000	\$119,973	\$1,100,677
2002-03	\$1,040,000	\$9,333,000	\$440,650	\$1,480,650	\$312,000	\$119,973	\$1,048,667
2003-04	\$1,040,000	\$8,293,000	\$388,650	\$1,428,650	\$312,000	\$119,973	\$996,677
2004-05	\$1,040,000	\$7,253,000	\$336,650	\$1,376,650	\$312,000	\$119,973	\$944,677
2005-06	\$1,040,000	\$6,213,000	\$284,650	\$1,324,650	\$310,500	\$119,973	\$892,677
2006-07	\$1,035,000	\$5,173,000	\$232,775	\$1,267,775	\$310,500	\$119,973	\$837,302
2007-08	\$1,035,000	\$4,138,000	\$181,025	\$1,216,025	\$310,500	\$119,973	\$785,552
2008-09	\$1,035,000	\$3,103,000	\$129,275	\$1,164,275	\$310,500	\$119,973	\$733,802
2009-10	\$1,035,000	\$2,068,000	\$77,525	\$1,112,525	\$310,500	\$119,973	\$682,052
2010-11	\$1,033,000	\$1,033,000	\$25,825	\$1,058,825	\$309,900	\$119,973	\$628,952
<b>TOTALS</b>	<b>\$10,373,000</b>	<b>\$0</b>	<b>\$2,912,391</b>	<b>\$13,285,391</b>	<b>\$3,111,900</b>	<b>\$1,079,757</b>	<b>\$8,344,809</b>

---



---

## APPENDIX F

### PELHAM CIP PROGRAM

#### **Pelham Municipal Facilities 20 Year Bond Schedule**

**Town of Pelham  
Capital Improvements Plan  
2008-2014  
Appendix G**

---

**Pelham Municipal Facilities**

**20 Year Bond Schedule**

**Bond: \$5,597,383.**

**Interest rate: 3.15 to 5.00 (Adjustable Rate)**

YEAR	PRINCIPAL	BOND AMT. REMAINING	INTEREST	TOTAL COST	STATE AID	IMPACT FEES	DISTRICT COST
2003-04*	277,383	5,597,383	212,161	489,544	N/A	N/A	N/A
2004-05	280,000	5,320,020	203,840	483,840	N/A	N/A	N/A
2005-06	280,000	5,040,020	195,440	475,440	N/A	N/A	N/A
2006-07	280,000	4,760,020	187,040	467,040	N/A	N/A	N/A
2007-08	280,000	4,480,020	178,640	458,640	N/A	N/A	N/A
2008-09	280,000	4,200,020	170,240	450,240	N/A	N/A	N/A
2009-10	280,000	3,920,020	161,140	441,140	N/A	N/A	N/A
2010-11	280,000	3,640,020	151,340	431,340	N/A	N/A	N/A
2011-12	280,000	3,360,020	141,540	421,540	N/A	N/A	N/A
2012-13	280,000	3,080,020	131,040	411,040	N/A	N/A	N/A
2013-14	280,000	2,800,020	120,540	400,540	N/A	N/A	N/A
2014-15	280,000	2,520,020	109,340	389,340	N/A	N/A	N/A
2015-16	280,000	2,240,020	98,140	378,140	N/A	N/A	N/A
2014-15	280,000	1,960,020	86,940	366,940	N/A	N/A	N/A
2016-17	280,000	1,680,020	75,460	355,460	N/A	N/A	N/A
2017-18	280,000	1,400,020	63,560	343,560	N/A	N/A	N/A
2018-19	280,000	1,120,020	51,520	331,520	N/A	N/A	N/A
2019-20	280,000	840,020	39,200	319,200	N/A	N/A	N/A
2020-21	280,000	560,020	26,600	306,600	N/A	N/A	N/A
2021-22	280,000	280,020	13,300	293,300	N/A	N/A	N/A
<b>TOTALS</b>	<b>5,597,383</b>	<b>0</b>	<b>2,417,021</b>	<b>8,014,414</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>

\* - 2003 is scheduled the beginning year of the Municipal Bond payments. Table 3, I, B, Pg. 6

#255G-30

## Planning Department

### - 2007 Annual Report-

It is my pleasure to report on the Planning Department's 2007 accomplishments. The Department's staff has supported Pelham's land use boards and the Town's citizens through its timely processing of applications, permits and inspections and with courteous response to resident questions on topics ranging from what work requires a permit to the nuances of complex zoning issues. Newly promoted this year to Planning Office Manager, Jennifer Hovey has continued to provide skilled preliminary plan review, and with the assistance of Sandra Dufresne has kept this busy department organized and efficient. Their work is very much appreciated. Also deserving of recognition is the work of our part-time inspectors, Roland Soucy, Tim Zelonis, Walter Kosik and Paul Zarnowski and our Zoning Code Enforcement Official, Tom Wakefield. The work they do is underappreciated but nonetheless crucial to protecting public safety and ensuring compliance with Pelham's regulations and zoning as enacted by the Town's citizens.

In my 2006 report I expressed some concern about the shift from an appointed to an elected Planning Board. At that time I cautioned that as long as successful Planning Board candidates come to the table with open minds and approach their decisions with objectivity, Pelham will be well served. I am happy to report that the elections went smoothly and that the winning candidates have embraced this philosophy. I believe the Board reflects a good mix of experienced members and newcomers. As the new members gain confidence, I am sure they will continue to add value to the Board and to their discussions and decisions.

During 2007 I and other Pelham officials, board and committee members have been actively engaged in several key Planning projects. Among these is updating our Master Plan, the ongoing Context Sensitive Solutions (CSS) process to finally resolve Pelham Center traffic issues through cooperation with the NHDOT and the development of a new Conservation Subdivision zoning ordinance that will appear on the March ballot. I strongly encourage Pelham residents to support this zoning ordinance, which I am confident will result in better projects that preserve more open land for protection of wildlife and water quality resources while requiring less road and impervious surfaces to be built and ultimately maintained by taxpayers. I also encourage Pelham citizens to participate in the CSS public meeting which is currently scheduled for April of 2008.

Additionally, in early 2008 the Economic Development Subcommittee and I will begin work on developing a strategic economic development plan with help from NRPC, the Greater Salem Chamber of Commerce and our new affiliation with the Economic Development Partnership through Northeastern University's Center for Urban and Regional Policy. It is our objective to present a strategic plan to the Board of Selectmen by the fall of 2008 that takes a fresh look at what Pelham's competitive advantages are and what we need to do to encourage meaningful economic development that will create good local jobs and improve our non-residential tax base without degrading the character of our community.

It is an honor to serve Pelham as your Planning Director. I look forward to working with all our Boards and with Pelham's citizens as we plan together for our Town's future.

Respectfully submitted,

Jeff Gowan  
Planning Director

## **BUILDING DEPARTMENT**

### **OFFICE HOURS:**

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

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

### **Planning Office Staff**

Jeff Gowan, *Planning Director*

Jennifer Hovey, *Planning Office Manager*

Sandra Dufresne, *Code Administrative Assistant*

### **Inspectors**

Roland J. Soucy, *Building Inspector*

Timothy Zelonis, *Electrical Inspector*

Walter Kosik, *Plumbing Inspector*

### **Health Agent**

Paul Zarnowski

### **Zoning Administrator**

Jeff Gowan, *Planning Director*

### **Zoning Code Compliance Official**

Thomas Wakefield

**BUILDING DEPARTMENT**  
**ANNUAL REPORT**  
**2007**

**STATISTICS OF 2007 BUILDING PERMITS**

Commercial	1
Single Family Dwellings	34
Duplex	1
Elderly Housing Units	18
Accessory Dwelling Units	3
Additions	43
Garages	18
Sheds/Barns	44
Decks/Porches	40
Septic Repairs	30
Signs	13
Pools	34
Wells	43
Foundation Only	57
Vendors	N/A
Certificates of Occupancy (Commercial)	6
Miscellaneous; includes alterations, permit renewals, chimneys fireplaces, razing of buildings and demolitions	123
<b>Total Building Permits Issued</b>	<b>508</b>
<b>Total Electrical Permits Issued</b>	<b>292</b>
<b>Total Plumbing Permits Issued</b>	<b>210</b>
Building Permit Fees Collected	\$51,747.40
Fines Collected	\$502.50
Electrical Permit Fees Collected	\$12,750.00
Plumbing/Propane Fees Collected	\$8,122.00
Reinspection Fees Collected	\$2,025.00
Certificate of Occupancy Fees Collected	\$250.00
Impact Fee's Collected	\$141,405.44
<b>Total Revenues Collected</b>	<b>\$216,802.34</b>



# PELHAM POLICE DEPARTMENT

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

Chief of Police  
JOSEPH A. ROARK

To the Honorable Board of Selectmen and my Fellow Pelham Neighbors:

It is with great pleasure that I present to you my first annual town report as your Chief of Police. I was honored to have been promoted to Chief of Police upon Chief Evan Haglund's retirement on May 1<sup>st</sup>, 2007. Although I have been the Chief of Police for about one year, I am heading into my 12<sup>th</sup> year of service as a law enforcement officer with the Pelham Police Department.

I would like to first of all thank Chief Haglund, the Board of Selectmen, all of my officers, my civilian staff as well as my family for all of their assistance and support in helping me achieve my position as Chief of Police. I take my duties very seriously and will work diligently to continue to ensure that the Town of Pelham receives the highest quality law enforcement services possible from its police department.

One of my first initiatives as chief was to restructure the department. In doing so, I created two lieutenants positions while eliminating a sergeant and captain position. This new structure allows for a more efficient and cost effective command structure. Lieutenant Gary Fisher is in charge of the administrative side of the department, including prosecution, supervising the detective bureau as well as the communications center. Lieutenant Brian McCarthy is charge of the patrol operations side of the department, which includes the three patrol shifts, as well as animal control.

During the fall of 2007 a town wide survey was mailed to every residence in the town. The survey was also made available online via [www.pelhampolice.com](http://www.pelhampolice.com). The survey asked respondents a series of questions about the resident's opinions concerning the level of service provided by the police department. Over 600 people responded to the survey. The results are posted on our website and are currently being used to guide the future direction of the department.

Another initiative of the department that has been completed is the installation of dash board cameras and audio recording devices in all of our marked cruisers. These cameras are being used for a variety of purposes including use as evidence in various motor vehicle offenses, officer training, and quality assurance. The cameras have been well received by officers as well as the public. All of the cameras were purchased through a competitive, 50% of cost, re-imbursement grant available through the New Hampshire Highway Safety Committee (NHSC). The NHSC also funded several traffic safety programs that the department participated in this year. These programs included the "Click it or Ticket" seat belt enforcement traffic control points and holiday weekend impaired driving sobriety check points.

In the last year, sadly we incurred 4 fatal motor vehicle accidents in town; 3 of which involved the deaths of persons 18 years old and younger. This is not acceptable. All four of these accidents were entirely preventable. These fatal accidents coupled with the numerous complaints of traffic issues being reported to the department has led to traffic violation enforcement and education to become a top priority of the police department.

Another top priority of our department is the continued aggressive enforcement of narcotic violators who operate in our town, particularly those who sell drugs. Illegal drug use and addiction lead to the deterioration in the quality of life of our law abiding citizens. This deterioration is caused by the ancillary negative impacts to a community by drug users including increases in theft, burglaries, shoplifting and robberies; not to mention the devastation to a family who's loved one becomes addicted to drugs. Confidential informants have told our investigators that many drug dealers are reluctant to deliver drugs to Pelham and would prefer to meet in surrounding towns due to our police presence and reputation for enforcement. This information could not make me feel more satisfied about the positive work our department has done.

As the town establishes more +55 housing and the nation's population ages, we as a police department must not overlook these important citizens. As such, we recently announced the development of our new elderly services program. As part of this program, we will be working with the Senior Center from time to time in establishing ways to assist our seniors with issues that affect their lives. One of the first programs is a program in which citizens call a certain number at the communications center each day to "check in". If the communications center does not receive a scheduled daily call they will attempt to locate the person and ensure they are safe and secure. We will also be conducting crime prevention training geared towards our older citizens.

Our strong partnership with our town schools continues. Juvenile Detective Michael Marshall has been assigned full time to the schools this year as the department School Resource Officer. Detective Marshall is an outstanding officer and is always available to any parents or students who may have questions about youth related issues. Detective Marshall also was able to apply for and was awarded on behalf of the police department a very prestigious Department of Justice "Secure our Schools (SOS)" grant. Only one other municipality in New Hampshire received funding through this grant opportunity.

The SOS grant award will pay 50% of the installation cost of a digital video surveillance camera system for the entire perimeter of the High School as well as an audit and recording of the physical layout of all three schools by Be Safe Technologies Inc. [www.besafeinschool.com](http://www.besafeinschool.com). This report will be available remotely to first responders and school administrators during any type of emergency. It includes aerial photos, still photos and video recordings of the schools. The total reimbursement of the costs to the town is over \$17,000.

We will continue to work in alliance with the Pelham Fire Department. Over the past year there have been significant advances in our ability to communicate with the fire department via our radio and communications system. These improvements translate to increased levels of safety for citizens during events that require interoperability and communication between our departments such as natural disasters, mass casualty events, evacuations and motor vehicle accidents. There is also ongoing collaboration regarding the improvement of our emergency management abilities and resources.

Lastly, I must urge you to support the Police Department's two upcoming 2008 warrant article requests.

The first warrant article involves the approval of a new contract for our police officers, dispatchers and the Animal Control Officer. The contract took over two years to negotiate. Due to the fact the negotiations were prolonged it caused several officers to not be able obtain their scheduled yearly step increases leaving them at bottom step on pay grades. If the contract is not approved at town meeting, these officers will again not obtain their scheduled step increases and may be compelled to seek employment with other agencies, not because they do not enjoy serving the town of Pelham, but rather to support their families at their fullest earning potential. The prospect of losing these officers due to a lack of contract, in these difficult recruiting times, is distressing.

The contract proposal is very fair and is the result of hard, fair collective bargaining between the officers union and the town. It combines modest pay increases, coupled with employees increasing their contribution percentage towards their health care plans. Please support this contract proposal at this year's town meeting.

The second warrant article is also very important to the department and its future ability to serve the town. The warrant is a request to hire an additional full time officer. The addition of this officer would bring our total complement of police officers, including my lieutenants and myself, to 20 full time officers. The proposed officer would be assigned primarily to the midnight to eight shift, bringing our staffing up to 3 patrol officers per shift 24 hours a day. Although, the midnight to eight shift may seem to be quiet, it is actually quite busy with officers dealing with late night criminals, impaired drivers, domestic disputes, parties, as well as an ever increasing morning commuter traffic issues. This warrant request has been narrowly defeated the last two years. Please help us serve the town better by approving this request.

Finally, I would like to thank all of the citizens who support and encourage our officers in helping to make the Town of Pelham a great place to live and raise a family.

Respectfully submitted,

Chief Joseph A. Roark

**Pelham Police Department Statistics**

Category	2007	2006	2005	2004	2003
<b>M/V ACCIDENTS</b>	<b>265</b>	<b>261</b>	<b>308</b>	<b>270</b>	<b>298</b>
<b>ARRESTS</b>	<b>622</b>	<b>787</b>	<b>591</b>	<b>642</b>	<b>587</b>
<b>DOMESTICS</b>	<b>72</b>	<b>112</b>	<b>103</b>	<b>108</b>	<b>182</b>
<b>HARASSMENT</b>	<b>88</b>	<b>50</b>	<b>82</b>	<b>92</b>	<b>64</b>
<b>THREATENING</b>	<b>39</b>	<b>35</b>	<b>44</b>	<b>81</b>	<b>63</b>
<b>BURGLARY</b>	<b>62</b>	<b>36</b>	<b>36</b>	<b>42</b>	<b>58</b>
<b>ASSAULTS</b>	<b>74</b>	<b>89</b>	<b>67</b>	<b>78</b>	<b>93</b>
<b>JUVENILE INCIDENTS</b>	<b>82</b>	<b>56</b>	<b>88</b>	<b>140</b>	<b>120</b>
<b>SCHOOL INCIDENTS</b>					
High School	<b>291</b>	<b>259</b>	<b>223</b>	<b>209</b>	<b>239</b>
Memorial School	<b>292</b>	<b>183</b>	<b>249</b>	<b>223</b>	<b>189</b>
Elementary School	<b>164</b>	<b>43</b>	<b>62</b>	<b>58</b>	<b>43</b>
<b>THEFTS</b>	<b>121</b>	<b>113</b>	<b>178</b>	<b>156</b>	<b>135</b>
<b>VANDALISM</b>	<b>225</b>	<b>238</b>	<b>182</b>	<b>225</b>	<b>213</b>
<b>AUTO THEFT</b>	<b>18</b>	<b>40</b>	<b>15</b>	<b>21</b>	<b>20</b>
<b>ARSON</b>	<b>6</b>	<b>3</b>	<b>8</b>	<b>5</b>	<b>0</b>
<b>SEX OFFENSES</b>	<b>10</b>	<b>20</b>	<b>17</b>	<b>12</b>	<b>5</b>
<b>DRUG OFFENSES</b>	<b>171</b>	<b>227</b>	<b>232</b>	<b>197</b>	<b>121</b>
<b>WEAPON OFFENSES</b>	<b>5</b>	<b>6</b>	<b>6</b>	<b>9</b>	<b>8</b>
<b>D.W.I.</b>	<b>97</b>	<b>87</b>	<b>115</b>	<b>145</b>	<b>146</b>
<b>M/V SUMMONS</b>	<b>448</b>	<b>706</b>	<b>700</b>	<b>1142</b>	<b>692</b>
<b>M/V WARNINGS</b>	<b>3197</b>	<b>6875</b>	<b>4109</b>	<b>5087</b>	<b>2982</b>
<b>FRAUD</b>	<b>33</b>	<b>41</b>	<b>30</b>	<b>36</b>	<b>36</b>
<b>PARKING TICKETS</b>	<b>5</b>	<b>15</b>	<b>4</b>	<b>32</b>	<b>122</b>
<b>ANIMAL CALLS</b>	<b>911</b>	<b>918</b>	<b>1064</b>	<b>999</b>	<b>982</b>
<b>TOTAL CALLS REPLIED TO BY OFFICERS</b>					
	<b>21,731</b>	<b>21,068</b>	<b>19,816</b>	<b>18,151</b>	<b>25,908</b>
<b>MISCELLANEOUS GENERAL CALLS: TELEPHONE &amp; DIRECTIONS</b>					
	<b>5,813</b>	<b>2,821</b>	*	<b>9,589</b>	<b>10,346</b>
<b>TOTAL CALLS HANDLED BY POLICE DEPARTMENT</b>					
	<b>27,544</b>	<b>23,889</b>	*	<b>27,740</b>	<b>36,254</b>

\* Incomplete due to change in data collection

## **2007 Members of the Pelham Police Department**

**Chief of Police**  
Joseph A. Roark

**Lieutenants**  
D. Gary Fisher  
Brian McCarthy

**Sergeants**  
Michael J. Pickles, Thomas J. O'Donnell (*Detective*), Anne T. Perriello,  
Glen E. Chase

**Prosecutor**  
Dennis J. Mannion

**Master Patrolmen**  
Eugene H. Stahl III (*K-9 Officer*)

**Patrolmen**  
James J. Johnson (*Detective*), Matthew P. Keenliside,  
Therese A. Ferrante, Michael H. Marshall (*School Resource Officer*)  
Myia M. Yates, Ryan M. Sambataro, Dale S. Robeck,  
David Deroche, Ronald Page, Brian Kelly

**Special Police Officers**  
Timothy L. Kelleher, Michael A. Ogiba, Evan E.J. Haglund  
Allison D. Downing, James Locke  
Kevin Martin

**Animal Control Officer**  
Allison D. Downing

**Communication Dispatchers**  
Debra C. Desmarais, Kimberly J. MacKenzie, Jonathan M. Goldman,  
Derek A. Gioia

**School Crossing Guards**  
Joan B. Davis, Paul L. Soule, Robert F. White

**Administration**  
Laurette E. Guay Office Manager, Brenda M. Rizzo Records Coordinator

**Chaplain**  
Fr. Robert Guillemette



## PELHAM SENIOR CENTER

Eight Nashua Road  
Pelham, NH 03076

Tel: 603-635-3800  
Fax: 603-635-6971

### PELHAM SENIOR CITIZENS – 2007 ANNUAL REPORT

We are pleased to announce that our new bus has been up and running since April. We are happy to once again provide transportation to and from the Senior Center. We also offer social trips to local restaurants and movie theaters. This service means so much to the elderly who are no longer able to drive. We are extremely grateful to the taxpayers of Pelham who voted for our bus.

Twenty-three of our members passed away in the year 2007 and we honored them by donating money in their memory to the Firefighters Medical Emergency Fund.

The Senior Center, through the efforts of the Council on Aging, donated to several charitable organizations such as the Good Neighbor Fund, the Food Pantry and the High School Scholarship Fund.

Our program of loaning medical supplies was the subject of a local newspaper column and for several weeks we were inundated with requests. However, we quickly replenished our supplies and are once again offering wheelchairs, walkers, canes, commodes, etc. We also have a good supply of disposable items such as bed pads and undergarments. All items are free of charge to anyone who needs them.

Once again our focus has been on our expansion plans. We are sorely in need of more space. The Hobbs House has been home to us for thirty years but we have truly outgrown it. One of our most immediate problems is the lack of restrooms. We have only one bathroom for men and one for women which is totally inadequate. We have a warrant article to be put forth to the voters in 2008 for an additional \$150,000.00 to be added to our capital reserve fund. We will also be kicking off some fundraising activities during the year. The Council on Aging has been working very hard to help in the endeavor. In addition to funding engineering costs, they have contributed \$15,000.00 to our building fund. Our goal is to realize our dream of an expansion with as little burden on taxpayers as possible. We welcome anyone who would like to tour our facility or see our conceptual plans. We also would like to hear your ideas of how this addition could benefit the townspeople.

If you are 55 years of age or older, and live in the town of Pelham, you are eligible to join the Senior Center. Member's benefits include: a monthly newsletter, a reduced price ticket to our Christmas party, free flu shots, preferred seating on certain trips and other perks that become available.

Last but not least, our lunch program is the backbone of our Senior Center. We enjoy delicious home-cooked meals at a reasonable price. If you are at least sixty years of age you are able to participate in the meal program. Please plan to join us for good food, friends and fun. We are at 8 Nashua Road and we are always looking forward to meeting new friends.

Respectfully submitted,

*Susanne Hovling*

Susanne Hovling  
Director, Senior Center

## Transfer Station

### -2007 Annual Report-

2007 has come and gone. Very little has changed over the past year. The only new issue we have is that HB416 was passed and will take effect on January 1, 2008. HB 416 bans any product with mercury from being land filled or incinerated. These items range from thermometers, thermostats, fluorescent bulbs and a variety of switches, relays and batteries. We currently have in place, several programs to accept these items for recycling. If you have any of these items see an attendant for disposal.

2007 saw our revenues increase considerably over the previous year. The reason for this is just about everything we recycle has a dollar value to the town.

We know that if more effort was put into recycling we could enhance our revenue even more and we would also reduce operating costs. They go hand in hand.

I wish to thank the transfer station personnel, both full time and part time, for their continued effort to keep your transfer station the clean and smooth running facility that it is. The attendants at the facility have a difficult job to do. They have to enforce Federal, state and local regulations, which sometimes aren't too popular.

To those of you that cooperate and do what is right, we thank you. Your efforts do make a difference.

Respectfully Submitted,

Bruce Mason  
Pelham Transfer Station

## **Sherburne Hall Committee**

### **-2007 Annual Report-**

There is only one space in Pelham that has the potential to be used for government meetings and plays and choral performances and library programs and exercise programs for seniors and community meetings so much more. That place is Sherburne Hall – the former elementary school gymnasium now part of the Municipal Center.

Due to building code deficiencies Sherburne Hall has been limited to only government meetings for the past few years. Furthermore, lack of air conditioning has made the Hall unusable during the warm summer months.

The Sherburne Hall Committee is dedicated to raising funds to create Sherburne Hall into an important community space, one that will serve many groups and functions for years to come.

If you are looking for an opportunity to memorialize a loved one there are multiple naming opportunities available for donations to the Sherburne Hall Fund.

For more information about the hall go to [www.sherburnehall.org](http://www.sherburnehall.org).

Charlene Takesian, Chairperson

**Town of Pelham**  
**Employee Gross Wages**  
**As of December 31, 2007**

<b>Employee Name</b>	<b>Regular Wages</b>	<b>Overtime and Special Wages</b>	<b>Total Wages</b>
Atwood, Gregory P.	\$ 47,696.43	\$ 14,825.06	\$ 62,521.49
Auger, Christopher N	\$ 1,490.00		\$ 1,490.00
Auger, Robert D	\$ 2,800.00		\$ 2,800.00
Avery Jr., David	\$ 7,584.10	\$ 153.00	\$ 7,737.10
Babb, Troy M.	\$ 19,294.71	\$ 4,202.51	\$ 23,497.22
Baker III, Edwin John	\$ 1,775.25		\$ 1,775.25
Barrett, Ralph R.	\$ 36,363.64	\$ 10,326.70	\$ 46,690.34
Beauregard, Jo-Ann M	\$ 29,180.00		\$ 29,180.00
Belcher, Stephen J.	\$ 4,051.26		\$ 4,051.26
Bergeron, Jean Claude	\$ 34,633.70	\$ 1,685.52	\$ 36,319.22
Birmingham, Karen A	\$ 117.00		\$ 117.00
Blinn, April	\$ 234.50		\$ 234.50
Bonnell, Brandon G	\$ 38,479.27	\$ 9,555.74	\$ 48,035.01
Borders, Timothy R	\$ 14,010.89	\$ 4,398.58	\$ 18,409.47
Borst, James R	\$ 686.40		\$ 686.40
Bourgeois Sr., Robert	\$ 473.40	\$ 102.00	\$ 575.40
Bourk, James M	\$ 274.75		\$ 274.75
Bourque, Katelyn E.	\$ 2,263.10		\$ 2,263.10
Brady, Stephen T.	\$ 3,243.88	\$ 153.00	\$ 3,396.88
Bridgeford, William E.	\$ 47.90		\$ 47.90
Buckley, Shawn	\$ 39,378.78	\$ 13,361.60	\$ 52,740.38
Bugler, Ryan	\$ 4,829.30	\$ 153.00	\$ 4,982.30
Burke, Michelle	\$ 287.43		\$ 287.43
Burke, Stephanie L	\$ 990.50		\$ 990.50
Cabral, Richard	\$ 1,325.52		\$ 1,325.52
Cares, Jonathan R.	\$ 87.38	\$ 51.00	\$ 138.38
Carnazzo, Cristina	\$ 1,457.76		\$ 1,457.76
Carnazzo, Deborah A	\$ 1,448.35		\$ 1,448.35
Carr, Kathleen A.	\$ 40,964.72	\$ 442.36	\$ 41,407.08
Carr, Timothy J.	\$ 120.12		\$ 120.12
Cashman Jr., Raymond J.	\$ 55,626.78	\$ 26,967.19	\$ 82,593.97
Cate, Stephen R.	\$ 3,823.07	\$ 60.64	\$ 3,883.71
Chase, Glen E.	\$ 54,311.00	\$ 25,055.09	\$ 79,366.09
Chatel, Robert B.	\$ 37,555.40	\$ 2,302.20	\$ 39,857.60
Ciampa, Jillian M	\$ 1,752.98		\$ 1,752.98
Ciampa, Kelly Ann	\$ 7,902.77		\$ 7,902.77
Ciampa, Paul K	\$ 2,350.52		\$ 2,350.52
Cobb, Mark S.	\$ 51,579.72	\$ 11,747.74	\$ 63,327.46
Corbin, Candace L	\$ 1,780.00		\$ 1,780.00
Corrigan, Bryan M	\$ 1,806.26		\$ 1,806.26
Costa, Jonathan J	\$ 5,075.00		\$ 5,075.00
Costa, Richard Gerald	\$ 1,906.80		\$ 1,906.80
Costa, Timothy J.	\$ 2,912.20		\$ 2,912.20
Cote, Albert	\$ 3,218.85	\$ 102.00	\$ 3,320.85
Courounis, Laurie A.	\$ 2,886.00	\$ 72.00	\$ 2,958.00

**Town of Pelham**  
**Employee Gross Wages**  
**As of December 31, 2007**

<b>Employee Name</b>	<b>Regular Wages</b>	<b>Overtime and Special Wages</b>	<b>Total Wages</b>
Cove, Evan Richard	\$ 1,308.31		\$ 1,308.31
Currier, Philip	\$ 500.00		\$ 500.00
D'Arcangelo, Donna M.	\$ 235.50		\$ 235.50
Danevich, Dawn Marie	\$ 170.00		\$ 170.00
Danevich, Victor	\$ 967.50		\$ 967.50
Davanzo Jr., Michael	\$ 199.88		\$ 199.88
Davanzo, Michael	\$ 2,642.20	\$ 51.00	\$ 2,693.20
Davenport, Adrienne G.	\$ 10,988.00	\$ 9,863.62	\$ 20,851.62
Davis, Joan B.	\$ 10,424.17		\$ 10,424.17
DeCarolis, Jason Richard	\$ 1,313.81		\$ 1,313.81
DeRoche, David G	\$ 29,636.90	\$ 12,827.00	\$ 42,463.90
DeVita, Joseph Paul	\$ 1,405.00		\$ 1,405.00
Demars, William C.	\$ 2,249.68	\$ 16.88	\$ 2,266.56
Demers, Marlene A	\$ 3,000.00		\$ 3,000.00
Deschene, Robert E.	\$ 3,692.65	\$ 153.00	\$ 3,845.65
Desmarais, Debra C	\$ 39,760.12	\$ 15,120.44	\$ 54,880.56
DiRocco, Jr., Antonio M	\$ 2,652.00		\$ 2,652.00
DiZazzo, Guy R.	\$ 1,467.14		\$ 1,467.14
Doherty, Linda T.	\$ 13,758.83	\$ 850.00	\$ 14,608.83
Downing, Allison D	\$ 39,023.02	\$ 18,077.92	\$ 57,100.94
Downing, Darren K.	\$ 480.32		\$ 480.32
Doyon IV, Joseph O	\$ 266.00		\$ 266.00
Duarte, Brian J.	\$ 144.00		\$ 144.00
Duarte, Brittany L	\$ 280.00		\$ 280.00
Dufresne, Sandra T.	\$ 35,476.63	\$ 255.84	\$ 35,732.47
Edwards, Glennie	\$ 3,547.24		\$ 3,547.24
Edwards, Lori A.	\$ 85.00		\$ 85.00
Fancher, Mark R.	\$ 7,015.15		\$ 7,015.15
Farwell, Allen M.	\$ 3,750.66	\$ 102.00	\$ 3,852.66
Farwell, Daniel M.	\$ 45,252.67	\$ 21,327.41	\$ 66,580.08
Fehmel, Erik J.	\$ 2,199.80	\$ 153.00	\$ 2,352.80
Ferrante, Theresa A.	\$ 42,119.08	\$ 22,473.38	\$ 64,592.46
Ferreira Jr., Francis M.	\$ 45,582.35	\$ 9,889.67	\$ 55,472.02
Fisher, Brenda A.		\$ 51.00	\$ 51.00
Fisher, Carol	\$ 400.00		\$ 400.00
Fisher, D. Gary	\$ 90,746.02	\$ 36,703.83	\$ 127,449.85
Fisher, Paul D	\$ 2,382.78		\$ 2,382.78
Foley, James J.	\$ 49,592.54	\$ 15,109.10	\$ 64,701.64
Foley, Robert E.	\$ 16,118.89	\$ 794.78	\$ 16,913.67
Fontanella, Austin J.	\$ 214.00		\$ 214.00
Fontanella, Trent K	\$ 146.00		\$ 146.00
Fosman, Kevin C	\$ 1,264.12		\$ 1,264.12
Foss SR, Donald E.	\$ 64,435.91	\$ 15,729.93	\$ 80,165.84
Fournier, Monique J	\$ 205.91		\$ 205.91
Fournier, Rachel M	\$ 175.00		\$ 175.00
Frechette, Gregory M	\$ 2,127.84		\$ 2,127.84
Gallant, Janet Marie	\$ 57,943.88		\$ 57,943.88
Gallant, Shannon Elizabeth	\$ 1,158.38		\$ 1,158.38

**Town of Pelham**  
**Employee Gross Wages**  
**As of December 31, 2007**

<b>Employee Name</b>	<b>Regular Wages</b>	<b>Overtime and Special Wages</b>	<b>Total Wages</b>
Garland, George	\$ 6,379.80		\$ 6,379.80
Gaydos, Thomas R.	\$ 88,925.07		\$ 88,925.07
Gibson, William H.	\$ 1,580.60		\$ 1,580.60
Gioia, Derek A.	\$ 27,893.14	\$ 10,326.41	\$ 38,219.55
Gleason, Edmund	\$ 932.00		\$ 932.00
Goldman, Jonathan M.	\$ 27,467.22	\$ 13,728.91	\$ 41,196.13
Gomez, Rebecca	\$ 2,123.55		\$ 2,123.55
Gosselin, Jon M.	\$ 24,759.65	\$ 15,543.26	\$ 40,302.91
Gowan, Scott J.	\$ 68,373.28	\$ 930.00	\$ 69,303.28
Grace, Amanda Jean	\$ 2,632.50	\$ 15.75	\$ 2,648.25
Gratton, Lucie	\$ 4,072.50		\$ 4,072.50
Greenwood, Darlene A	\$ 187.00		\$ 187.00
Greenwood, James B.	\$ 30,947.94	\$ 1,050.00	\$ 31,997.94
Grenda, Marilyn F.	\$ 4,084.63		\$ 4,084.63
Guay, Laurette E.	\$ 43,296.90	\$ 4,709.47	\$ 48,006.37
Haglund, Evan E.	\$ 112,229.90	\$ 599.00	\$ 112,828.90
Halko, Holly	\$ 1,575.00		\$ 1,575.00
Hallowell III, Bruce E.	\$ 19,008.41	\$ 8,328.13	\$ 27,336.54
Halpin, Katie	\$ 301.00		\$ 301.00
Hanegan, Richard S.	\$ 45,324.75	\$ 17,034.34	\$ 62,359.09
Harrison, Cindy M	\$ 348.50		\$ 348.50
Haverty, Robert L	\$ 900.00		\$ 900.00
Hayes, Justin Paul	\$ 4,772.67		\$ 4,772.67
Hegarty, Denise	\$ 7,494.57		\$ 7,494.57
Hoadley, Sue A.	\$ 43,248.00		\$ 43,248.00
Hodge Jr., John W.	\$ 45,025.90	\$ 16,138.45	\$ 61,164.35
Hoffman, Craig	\$ 40,136.54	\$ 10,731.66	\$ 50,868.20
Hoffman, James B.	\$ 39,228.45	\$ 9,436.68	\$ 48,665.13
Horgan, Jacquelyn J	\$ 1,547.00		\$ 1,547.00
Horne, Robert D.	\$ 41,372.38	\$ 12,818.87	\$ 54,191.25
Hovey, Jennifer	\$ 41,268.55	\$ 422.80	\$ 41,691.35
Hovling, Susanne C.	\$ 45,507.98	\$ 1,200.00	\$ 46,707.98
Hullihen, Haley E	\$ 150.50		\$ 150.50
Hullihen, Samantha L	\$ 160.00		\$ 160.00
I'Anson, Chelsea L.	\$ 1,106.00		\$ 1,106.00
Ignatowicz, John W.	\$ 45,508.79	\$ 16,774.36	\$ 62,283.15
Irwin, David William	\$ 1,519.63		\$ 1,519.63
Isabelle, Justin	\$ 216.00		\$ 216.00
Janeczek, Craig D.	\$ 98.00		\$ 98.00
Johnson, Elizabeth C.	\$ 1,593.56		\$ 1,593.56
Johnson, James M.	\$ 43,638.03	\$ 14,729.80	\$ 58,367.83
Johnson, Lindsay Anne	\$ 2,181.38		\$ 2,181.38
Johnson, Mary	\$ 4,363.13	\$ 310.78	\$ 4,673.91
Johnstone, David R.	\$ 3,706.20		\$ 3,706.20
Jones, Jessica L.	\$ 450.45		\$ 450.45
Judge, Matthew F.	\$ 315.07		\$ 315.07
Kamal, Christine Constance	\$ 1,457.75		\$ 1,457.75
Keenliside, Matthew P.	\$ 20,174.50	\$ 5,969.69	\$ 26,144.19

**Town of Pelham**  
**Employee Gross Wages**  
**As of December 31, 2007**

<b>Employee Name</b>	<b>Regular Wages</b>	<b>Overtime and Special Wages</b>	<b>Total Wages</b>
Kelleher, Timothy L.	\$ 525.00		\$ 525.00
Kelley, Betteann J.	\$ 20,135.20	\$ 10.39	\$ 20,145.59
Kelley, Cynthia E.	\$ 24,475.50	\$ 72.12	\$ 24,547.62
Kelly, Brian M	\$ 12,297.89	\$ 3,968.50	\$ 16,266.39
Kempton, Pamela M.	\$ 34,522.99	\$ 1,193.51	\$ 35,716.50
Kivikoski, Michael T.	\$ 130.00		\$ 130.00
Koehler, Ryan E.	\$ 1,587.60		\$ 1,587.60
Kosik, Walter J.	\$ 6,694.86		\$ 6,694.86
Kulick, Christopher J.	\$ 328.64		\$ 328.64
Kulis, Stanley P	\$ 16,281.01	\$ 2,939.93	\$ 19,220.94
LaRose, Audrey R.	\$ 35,496.00		\$ 35,496.00
Laffond, Debra Lyn	\$ 30,925.20	\$ 274.17	\$ 31,199.37
Larson, Jenny	\$ 2,584.40		\$ 2,584.40
Law, Jonathan P.	\$ 35,664.39	\$ 10,800.27	\$ 46,464.66
LeMieux Jr., John W.	\$ 5,466.68		\$ 5,466.68
Lebel, Gavin M.	\$ 699.27		\$ 699.27
Lepine, Joseph	\$ 2,654.40		\$ 2,654.40
Libman, Danielle O	\$ 56.00		\$ 56.00
Libman, Matthew K.	\$ 2,577.00		\$ 2,577.00
Locke, James H	\$ 11,050.00		\$ 11,050.00
Lombard, Shannon Marie	\$ 1,676.00		\$ 1,676.00
Long, Brittany A	\$ 152.00		\$ 152.00
Long, Robert W.	\$ 36,386.62	\$ 3,216.61	\$ 39,603.23
Lowe, Jonathan	\$ 2,079.00		\$ 2,079.00
Lowe, Martha A.	\$ 2,165.36		\$ 2,165.36
Lynde Jr., Harold V.	\$ 900.00		\$ 900.00
Lyons, Brenda Terese	\$ 25.50		\$ 25.50
Lyons, Zach W	\$ 527.67		\$ 527.67
Maal, Alexander J	\$ 1,173.32		\$ 1,173.32
MacKenzie, Kimberly J.	\$ 37,203.41	\$ 22,834.09	\$ 60,037.50
Maconi, Christine Anne	\$ 1,655.59		\$ 1,655.59
Maguire, James T	\$ 64.00		\$ 64.00
Mallard, Timothy Scott	\$ 1,578.90		\$ 1,578.90
Malloy, Regina M.	\$ 33,793.25	\$ 243.51	\$ 34,036.76
Mannion, Dennis J.	\$ 53,872.54	\$ 21,567.46	\$ 75,440.00
Marsden, Dorothy A.	\$ 55,843.00	\$ 1,000.00	\$ 56,843.00
Marshall, Michael H	\$ 39,820.13	\$ 11,679.26	\$ 51,499.39
Martin IV, William J	\$ 1,856.40		\$ 1,856.40
Maruca, Marie E	\$ 31,030.01	\$ 401.70	\$ 31,431.71
Mason, Bruce	\$ 55,447.24	\$ 1,200.00	\$ 56,647.24
Mason, Joyce	\$ 400.00		\$ 400.00
Mastropiero, Howard E.	\$ 5,368.90	\$ 153.00	\$ 5,521.90
McAveeney Jr., Paul D	\$ 779.14	\$ 330.96	\$ 1,110.10
McCarthy, Brian C.	\$ 53,211.15	\$ 7,635.73	\$ 60,846.88
McCarthy, Darren R.	\$ 48,872.05		\$ 48,872.05
McLean, Cheryl A.	\$ 640.00		\$ 640.00
McNamara, Maureen C.	\$ 43,265.61	\$ 2,736.94	\$ 46,002.55
Mercado-Bell, Cynthia	\$ 963.50		\$ 963.50

**Town of Pelham**  
**Employee Gross Wages**  
**As of December 31, 2007**

<b>Employee Name</b>	<b>Regular Wages</b>	<b>Overtime and Special Wages</b>	<b>Total Wages</b>
Mercier, Matthew P	\$ 342.00		\$ 342.00
Michaud, Cheryl	\$ 3,338.00		\$ 3,338.00
Michaud, Craig D	\$ 227.37		\$ 227.37
Midgley, James F.	\$ 55,313.47	\$ 26,023.44	\$ 81,336.91
Miller, Matthew J.	\$ 838.00		\$ 838.00
Molloy, Robert E.	\$ 2,872.80		\$ 2,872.80
Monette, Timothy J	\$ 1,030.96		\$ 1,030.96
Moore, Charlotte G.	\$ 400.00		\$ 400.00
Morgan, Christine M	\$ 134.40		\$ 134.40
Morin, Clayton P	\$ 36.75		\$ 36.75
Morin, Joseph	\$ 1,228.00		\$ 1,228.00
Morris, Phyllis A	\$ 14,164.40		\$ 14,164.40
Murphy, Francis C.	\$ 1,729.10	\$ 153.00	\$ 1,882.10
Murphy, Robyn Carey	\$ 3,600.00		\$ 3,600.00
Neskey, Larry P	\$ 38,969.82	\$ 5,523.04	\$ 44,492.86
Newcomb, Linda	\$ 35,713.50	\$ 1,259.69	\$ 36,973.19
Normandin, Lee T.	\$ 176.96		\$ 176.96
O'Connor, David J	\$ 632.78		\$ 632.78
O'Connor, Sean	\$ 486.50		\$ 486.50
O'Donnell, Thomas J.	\$ 50,168.22	\$ 20,355.67	\$ 70,523.89
O'Hearn, Kelly M.	\$ 3,046.32	\$ 73.63	\$ 3,119.95
O'Leary, James J.	\$ 6,340.98		\$ 6,340.98
Ogiba, Michael A.	\$ 1,810.08	\$ 6,534.00	\$ 8,344.08
Page, Ronald L	\$ 12,293.39	\$ 2,736.32	\$ 15,029.71
Paitchel, Everett C	\$ 68.25		\$ 68.25
Parola, David A.	\$ 2,757.00		\$ 2,757.00
Perriello, Anne T.	\$ 56,374.06	\$ 34,982.57	\$ 91,356.63
Pettengill, Richard W.	\$ 8,738.34		\$ 8,738.34
Pickles, Michael J.	\$ 60,455.28	\$ 43,150.88	\$ 103,606.16
Pinette, Kathryn Theresa	\$ 1,523.31		\$ 1,523.31
Poumakis, Owen H.	\$ 997.43		\$ 997.43
Rafferty, Jennifer C	\$ 1,215.50		\$ 1,215.50
Resmini, Jennifer	\$ 2,058.00		\$ 2,058.00
Richardson, Jamie R.	\$ 2,394.02		\$ 2,394.02
Rizzo, Brenda M.	\$ 40,545.86	\$ 2,947.51	\$ 43,493.37
Roark, Joseph A.	\$ 82,442.25	\$ 5,135.50	\$ 87,577.75
Robeck, Dale S	\$ 38,027.63	\$ 15,159.54	\$ 53,187.17
Rooney, Daniel C.	\$ 25,061.73	\$ 5,711.95	\$ 30,773.68
Ryan, Jeremy T	\$ 515.48		\$ 515.48
Ryan, Scott J.	\$ 2,455.80		\$ 2,455.80
Sambataro, Ryan M.	\$ 40,333.85	\$ 33,508.73	\$ 73,842.58
Scanzani, Philip	\$ 484.77		\$ 484.77
Sehovich, Jessica	\$ 2,068.50	\$ 78.75	\$ 2,147.25
Shanteler, Daniel C	\$ 1,874.21		\$ 1,874.21
Slattery, Julie L.	\$ 2,156.25		\$ 2,156.25
Slattery, Michael S	\$ 21.04		\$ 21.04
Snide, Ann S.	\$ 32,943.66		\$ 32,943.66
Soucy, Roland J.	\$ 13,156.98	\$ 180.00	\$ 13,336.98

**Town of Pelham**  
**Employee Gross Wages**  
**As of December 31, 2007**

<b>Employee Name</b>	<b>Regular Wages</b>	<b>Overtime and Special Wages</b>	<b>Total Wages</b>
Spadaro, Kristin M	\$ 1,464.00		\$ 1,464.00
Sparkman, Zachary	\$ 254.00		\$ 254.00
Spinney, Daniel Patrick	\$ 1,635.40	\$ 11.03	\$ 1,646.43
Spognardi, Emily Elizabeth	\$ 126.00		\$ 126.00
Stahl, Eugene H.	\$ 51,255.54	\$ 32,700.80	\$ 83,956.34
Stevens, Diana J	\$ 970.67		\$ 970.67
Sullivan, Scott T	\$ 11,746.03	\$ 1,102.56	\$ 12,848.59
Supernault, Brandon	\$ 159.25		\$ 159.25
Sweeney, Patrick J	\$ 36.82		\$ 36.82
Takesian, Charlene F.	\$ 4,020.00		\$ 4,020.00
Talbot, Jeffrey R.	\$ 912.00		\$ 912.00
Tirrell, John H.	\$ 55,820.66	\$ 19,267.68	\$ 75,088.34
Trepanier, Ernest	\$ 4,870.16		\$ 4,870.16
Tryon, Brady I.	\$ 1,968.00	\$ 42.00	\$ 2,010.00
Tryon, Casey Lorraine	\$ 2,758.88		\$ 2,758.88
Viger, Douglas E	\$ 900.00		\$ 900.00
Vincent, Timothy D.	\$ 7,508.59		\$ 7,508.59
Wakefield, Thomas J	\$ 24,730.00	\$ 180.00	\$ 24,910.00
Walker, Michael	\$ 73,693.54	\$ 1,500.00	\$ 75,193.54
Wallace, Gregory P	\$ 176.75		\$ 176.75
Wallace, Jonathan	\$ 2,101.15		\$ 2,101.15
White, John	\$ 1,462.28		\$ 1,462.28
White, Robert F	\$ 3,851.71		\$ 3,851.71
Whitney, Michael	\$ 2,644.96		\$ 2,644.96
Willis, Charity A.	\$ 12,359.24		\$ 12,359.24
Winn, Stephanie M	\$ 78.75		\$ 78.75
Yates, Myia M.	\$ 40,024.76	\$ 15,471.82	\$ 55,496.58
Zelonis, Timothy	\$ 11,595.31	\$ 180.00	\$ 11,775.31
 <b>Totals</b>	 <b>\$ 3,886,184.61</b>	 <b>\$ 832,293.35</b>	 <b>\$ 4,718,477.96</b>

..PELHAM..

Child's Name	Date of Birth	Place of Birth	Father's Name	Mother's Name
MORALES, TEDY JULIAN	01/20/2007	DERRY,NH	MORALES,DENNIS	MORALES,SARA
SIDLowski,CHAD JASON	01/29/2007	MANCHESTER,NH	SIDLowski,CHAD	SIDLowski,ELIZABETH
SIDLowski,AVA ROSE	01/29/2007	MANCHESTER,NH	SIDLowski,CHAD	SIDLowski,ELIZABETH
SWAN,ROBERT EDWARD	01/30/2007	NASHUA,NH	SWAN,ROBERT	SWAN,KATINA
SWEENEY,LUCAS THOMAS	02/02/2007	NASHUA,NH	SWEENEY,MICHAEL	SWEENEY,JAMIE
SWEENEY,GRACE CAMERON	02/02/2007	NASHUA,NH	SWEENEY,MICHAEL	SWEENEY,JAMIE
HYNES,MOLLY ROSE	02/04/2007	NASHUA,NH	HYNES,JEFFREY	HYNES,JESSICA
KUPCHO,DAVID JAMES	02/09/2007	NASHUA,NH	KUPCHO, JEREMY	KUPCHO,SANDRA
BELLAHROSSI,SARAH FAIDA	02/14/2007	NASHUA,NH	BELLAHROSSI,KASSAM	BELLAHROSSI, PATRICIA
BELANGER,MYA KATHLEEN	03/08/2007	NASHUA,NH	BELANGER,ERIC	GRIKSCHET,ELIZABETH
CUNNINGHAM,ETHAN SEAN	03/12/2007	NASHUA,NH	CUNNINGHAM,SEAN	CUNNINGHAM,MATINA
TONDREAUt,NATHAN JEREMY	03/13/2007	NASHUA,NH	TONDREAUt, JEREMY	TONDREAUt,SAMANTHA
BASINAS,ALEXANDRA CATHERINE	03/14/2007	NASHUA,NH	BASINAS,JAMES	BASINAS,KELLY
NORTON,KEEGAN CHRISTOPHER	03/25/2007	DERRY,NH	NORTON,KENNETH	NORTON,HOLLY
ALDRICH,ANDREW JOHN	04/03/2007	NASHUA,NH	ALDRICH,CHRISTOPHER	ALDRICH,SUSAN
BOWLAN,JUSTIN WILLIAM	05/21/2007	NASHUA,NH	BOWLAN, WILLIAM	BOWLAN,JOY
SZETTELLA,EMMA MAE	06/22/2007	DERRY,NH	SZETTELLA,RONALD	SZETTELLA,LISA
LANGLOIS, WILLIAM DONALD	07/01/2007	NASHUA,NH	LANGLOIS,JOSEPH	NICOLLS,KELLY
MOORE,ANGEL MARIE	07/02/2007	NASHUA,NH	MOORE,RICHARD	CROSS,AMBERLYN
COLBY,ALEXANDER JOSEPH	07/16/2007	NASHUA,NH	COLBY,SCOTT	COLBY,KATE
CARTER,ALEXANDRA ROSE	07/21/2007	NASHUA,NH	CARTER,H	CARTER,LINDA
DESANTIS,ROMAN ANDREINO	07/27/2007	NASHUA,NH	DESANTIS, WILLIAM	DESANTIS,CAROLYN
GOMEZ,GRACE MERCEDES	08/11/2007	NASHUA,NH	GOMEZ,ALEX	GOMEZ,REBECCA
BEBRIS,MICHAEL JAMES	08/14/2007	DERRY,NH	BEBRIS,PETER	BEBRIS,DIANNE
DONOVAN,ELIZABETH ANN	08/16/2007	DERRY,NH	DONOVAN,GEORGE	DONOVAN,JENNIFER
HILBERT,SAMANTHA BRUCE	08/21/2007	NASHUA,NH	HILBERT, BRUCE	HILBERT,AMANDA
MILLER,MADISON LOUISE	08/26/2007	NASHUA,NH	MILLER,LEE	MILLER,SHELLI
KOES,EVAN MATTHEW	09/16/2007	NASHUA,NH	KOES,DERRICK	KOES,MEAGAN
TENCZAR,JOZEF ELVIS	10/11/2007	DERRY,NH	TENCZAR,JEFFREY	TENCZAR,LEE
COURTEMARCHE,CONNOR THOMAS	11/09/2007	DERRY,NH	COURTEMARCHE,SCOTTY	COURTEMARCHE,JOCELYN
RILEY,GRACE KATHLEEN	12/09/2007	NASHUA,NH	RILEY,JASON	RILEY,MELISSA
ESTELL,LUKE WALKER	12/11/2007	NASHUA,NH	ESTELL,LYLE	ESTELL,MELISSA
LAWSON,BROOKE EMILY	12/13/2007	NASHUA,NH	LAWSON,HARRY	LAWSON,NICOLE
SPRAGUE,MATTHEW JONATHAN	12/26/2007	NASHUA,NH	SPRAGUE,ERIC	SPRAGUE,JENNIFER

**BURIALS RECORDED  
IN THE TOWN OF PELHAM NEW HAMPSHIRE  
YEAR ENDING DECEMBER 31, 2007**

Name of Deceased	Date Of Burial	Age	Place of Death
VIOLA MCCLAIN	01/09/2007	87	PELHAM, NH
ANNA G GAULIK	01/10/2007	84	LOWELL, MA
THOMAS E MCGOVERN	01/11/2007	77	DRACUT, MA
ARMAND H DANIELS	01/13/2007	92	LAWRENCE, MA
WILLIAM H GIBSON	01/26/2007	77	MANCHESTER, NH
MICHAEL PATRICK TRUSSELL	01/30/2007	47	PELHAM, NH
JOSEPHINA COOMBS-COUTU	02/08/2007		NASHUA, NH
FRANCIS H CARRAGHER	02/13/2007		LOWELL, MA
ANDREW J KOLODZIEJ	02/20/2007		BOSTON, MA
DOROTHY R LAKE	03/08/2007		LAWRENCE, MA
GERTRUDE RAYMOND	03/10/2007		FRANKLIN, NH
HILDA E RICHARDSON	03/10/2007		FRANKLIN, NH
UNA MAE LEONARD	03/14/2007	93	SALEM, NH
MARIANT STANIEC	03/24/2007		MERRIMACK, NH
PAUL ROBINSON	03/26/2007		LOWELL, MA
FRANCIS W MERRILL	03/30/2007		DRACUT, MA
EVAN R SNOW	04/07/2007		ORLANDO, FL
JUNE L WATERS	04/11/2007	74	MERRIMACK, NH
GEORGETTE D TETREAULT	04/20/2007		HAVERHILL, MA
HELEN H CARTER	04/25/2007		MANCHESTER, NH
JULIA ANN KOSKI	05/05/2007	51	FAIRFAX, VA
FRANK J KOSKI	05/05/2007	69	LOWELL, MA
ALBERT J HAMEL	05/08/2007	80	LOWELL, MA
ANDREE CHODAKOWSKI	05/17/2007	49	PALMYRA, PA
LEROY J WESTBROOK	06/06/2007	76	HOOKSETT, NH
KENNETH B BENOIT	06/07/2007	48	SALEM, NH
LUCILLE I ISABELLE	06/12/2007	90	LOWELL, MA
NATHALIE LECLERCQ	06/19/2007	85	HUDSON, NH
ROBERT D LEVI	07/02/2007	45	PELHAM, NH
CHOY LAU	07/09/2007	84	DRACUT, MA
ALISON M DALEY	07/13/2007	25	PELHAM, NH
DAVID JOHN REDMAN	07/16/2007	68	WINDHAM, NH
RICHARD J BRIERE	07/26/2007	60	SALEM, NH
MARIE RITA PARKER	07/28/2007	85	NASHUA, NH
ROBERT EDMUND PARKER	07/28/2007	85	NASHUA, NH

BURIALS RECORDED  
IN THE TOWN OF PELHAM NEW HAMPSHIRE  
YEAR ENDING DECEMBER 31, 2007

Name of Deceased	Date Of Burial	Age	Place of Death
ROBERT T FOX	08/08/2007	87	YORK, ME
HELEN FROST	08/14/2007	90	GIBSONTON, FL
BLANCHE V TOWLER	08/16/2007		METHUEN, MA
BABY MIA SAWICKI	08/23/2007		WALL, NJ
JANETT M HELGEMOE	08/25/2007		CONCORD, NH
HELEN C ROBERTS	08/28/2007		PELHAM, NH
JONATHAN F LEAHY	08/29/2007	37	BOSTON, MA
GERALD LEMIEUX	09/01/2007	86	LOWELL, MA
CONWAY SETO	09/04/2007	65	BURLINGTON, MA
MABEL B MORIN	09/05/2007	90	LOWELL, MA
PETER JOSEPH PARE LEBLANC	09/06/2007	16	PELHAM, NH
JOYCE E MASON	09/27/2007	78	PELHAM, NH
GILBERT JAMES PACHECO SR	09/27/2007	78	CENTER TOWNSHIP, PA
CHARLES A MASELLA	10/09/2007	84	DERRY, NH
MARILYN JEAN RUGGIERO	10/12/2007	84	PELHAM, NH
RALPH H GARLAND	10/26/2007	60	LOWELL, MA
JEANNE D KOCHANEK	10/26/2007	60	PELHAM, NH
RICHARD R SMIRK	11/01/2007	76	CONCORD, NH
MARK WAYNE RUDOLPH	11/03/2007	43	NASHUA, NH
PHYLLIS E BOUTWELL	11/09/2007	82	NASHUA, NH
RAYMOND F LAROCQUE	11/11/2007	39	NASHUA, NH
RONALD J MAILLOUX	11/17/2007	61	LOWELL, MA
JAMES L MANSOLILI	11/20/2007	68	WESTFORD, MA
DONALD R J GOYETTE	11/24/2007	63	HUDSON, NH
VICTOR BOUCHER	11/26/2007	69	EAST HAMPSTEAD, NH
CHARLENE L KAMITIAN	11/29/2007	52	PELHAM, NH
HENRY PETER ST ONGE	12/01/2007	71	PELHAM, NH
IRENE STECKIEWICZ	12/07/2007	90	PELHAM, NH
ESTHER M LANGLOIS	12/14/2007	101	ANDOVER, MA
PETER N BERGERON	12/28/2007	57	PELHAM, NH
ERIC GERARD BOISSONNEAULT	12/29/2007	26	DERRY, NH
JEANNETTE MARIE LEMIEUX	12/31/2007	68	PELHAM, NH

RESIDENT DEATH REPORT  
01/01/2007-12/31/2007

-PELHAM--

Decedent's Name	Death Date	Death Place	Father's Name	Mother's Name
MCLAIN,VIOLA	01/04/2007	PELHAM	MONDAZZI,MICHAEL	DIROCCO,ANGELINA
BUCCHIO,MARION	01/10/2007	DERRY	BEYEA,JOHN	SAUNDERS,MARION
LAMBERT,WALTER	01/20/2007	DERRY	LAMBERT,HENRY	GAUDETTE,ZELPHA
CULBERT,JUDITH	01/22/2007	PELHAM	DEAN,HENRY	HADLEY,ELEANOR
GIBSON,WMILLIAM	01/22/2007	MANCHESTER	GIBSON,WMILLIAM	GIBSON ANNIE
TRUSSELL,MICHAEL	01/26/2007	PELHAM	TRUSSELL,THEODORE	CAVANAUGH,KATHLEEN
CUTTER JR,HENRY	02/19/2007	MANCHESTER	CUTTER SR HENRY	PURRINGTON,LETITA
LEONARD,UNA	03/08/2007	SALEM	LEONARD,BERTRAND	LUCIA,ELIZABETH
STANIEC,MARIAN	03/19/2007	MERRIMACK	STANIEC,THOMAS	SZYNCZUK,MARIANNA
MACDONALD,MARILYN	03/19/2007	PELHAM	AVOLA,ANTHONY	SCIOLETTI,MARY
MCMAHON,WALTER	04/11/2007	NASHUA	MCMAHON,MARTIN	HARVEY,MARY
LECUYER,DOLORES	05/06/2007	DERRY	VALKAWITCH,STANLEY	MAJEWSKI,SOPHIE
REED,FRANK	05/11/2007	NASHUA	REED,ARTHUR	HANSON,MABEL
IVERS,TIMOTHY	05/21/2007	PELHAM	IVERS,RICHARD	ATWOOD,PHYLLIS
ZANNONI,HENRI	05/28/2007	NASHUA	ZANNONI,LEGISTO	ZAMMARCHI,TERESA
HUGHES,EVELYN	06/05/2007	PELHAM	HUGHES,JOHN	PHILKINS,EDNA
RYAN JR,CHESTER	06/18/2007	PELHAM	RYAN SR CHESTER	CASEY,PATRICIA
LEVI,ROBERT	06/28/2007	PELHAM	LEVI,ROBERT	DRAPEAU,BEATRICE
LAWRENCE,IRENE	06/28/2007	SALEM	SWEETSER,FRANK	BAILEY,AINSLEY
MACKEY,ROBERT	07/04/2007	LEBANON	MACKEY,JOHN	MORRISON,JANICE
DALEY,ALISON	07/09/2007	PELHAM	BROWN,ROBERT	FLINT,KAREN
MERRILL,COLLEEN	08/08/2007	PELHAM	ROBERT,GERALD	BEATTIE,BERYL
GAUVIN,PAUL	08/08/2007	NASHUA	GAUVIN,ALBERT	LAJOIE,EVA
ROBERTS,HELEN	08/26/2007	PELHAM	CLIFFORD,TIMOTHY	ROBERTS,MARIETTA
PARE LEBLANC,PETER	09/01/2007	PELHAM	LEBLANC,ROGER	PARE,DONNA
SILCK,ANN	09/06/2007	PELHAM	KELLEY,Harold	MARINO,PATRICIA
MASON,JOYCE	09/22/2007	PELHAM	CARKIN,CHARLES	WHITWORTH,MILDRED
ESTRELLA,BEATRICE	09/25/2007	SALEM	DESCOTEAUX,FRANCIS	HEPERAN,MAUDE
FENTON,JAMES	10/01/2007	PELHAM	FENTON,WMILLIAM	MURPHY,MARY
MASELLA,CHARLES	10/05/2007	DERRY	MASELLA,CHARLES	MORENO,LENA
RUGGIERO,MARILYN	10/08/2007	PELHAM	MCCABE,JAMES	VANDERMARK,EDNA
PRESTON,ROBERT	10/17/2007	PELHAM	PRESTON,JOHN	YORK,DORIS
RODRIGUEZ,RICARDO	10/26/2007	NASHUA	RODRIGUEZ,WENCESLAS	DELCAMPO MARIA
SMIRK,RICHARD	11/01/2007	PELHAM	SMIRK,WILLIAM	KLOCK,HELEN
BOUTWELL,PHYLLIS	11/09/2007	NASHUA	ROBINSON,ROGER	ROWELL,BERTHA

RESIDENT DEATH REPORT  
01/01/2007-12/31/2007

Decedent's Name	Death Date	Death Place	Father's Name	Mother's Name
ROBEY,ROSE	11/11/2007	PELHAM	PATENAUME,ALFRED	LAURIN,ROSE
JAKUSIK,PAUL	11/13/2007	NASHUA	JAKUSIK,ALEXANDER	WRIGHT,GRACE
NOLIN,PATRICIA	11/15/2007	PELHAM	NOLIN,LOUIS	ROBEY,JEANNETTE
SAITOW,ROBERT	11/16/2007	WINDHAM	SAITOW,RICHARD	LINER,SHELBY
LARSEN,INGVOR	11/17/2007	NASHUA	LARSEN,SVEND	HANSEN,MARTHA
CHISHOLM,JOSEPH	11/17/2007	MERRIMACK	CHISHOLM,VALENTINE	OCONNELL,ELIZABETH
ST ONGE,HENRY	11/27/2007	PELHAM	ST ONGE,HENRY	GREENWOOD,FLORINE
SMITH,RONALD	11/27/2007	PELHAM	SMITH,GEORGE	UNKNOWN,SHIRLEY
STECKIEWICZ,IRENE	12/01/2007	PELHAM	STECKIEWICZ,PAUL	JANUSZEWICKI,BRONISLAWA
CANIFF,CAROL	12/15/2007	PELHAM	MORRO,HENRY	SADOWSKI,STACIA
Dwyer,Paula	12/20/2007	NASHUA	BLAIS,PAUL	Dwyer,LINDA
BERGERON,PETER	12/21/2007	PELHAM	BERGERON,ROBERT	DUCHARME,JEANNETTE
BOISSONNEAULT,ERIC	12/24/2007	DERRY	BOISSONNEAULT,GERARD	BERTELL,CYNTHIA
LEMIEUX,JEANNETTE	12/27/2007	PELHAM	BOUCHER,PETER	BOULANGER,MARIE
CHENEVERT,LOUISE	12/29/2007	NASHUA	JOHNSON,ARLINGTON	RAYFORD,LILLIAN
JUTRAS,HELEN	12/29/2007	NASHUA	BERUBE,LUDGER	FLUET,JOSEPHINE

## RESIDENT MARRIAGE REPORT

01/01/2007-12/31/2007

-PELHAM--

Groom's Name	Groom's Residence	Bride's Name	Brides Residence	Place of Marriage	Date of Marriage
BEAUDRY,ROLAND K	PELHAM,NH	MEJAAT,LYDIE S	BOSTON,MA	AMHERST	02/22/2007
COLBY,SCOTT A	PELHAM,NH	BEDARD,KATE M	PELHAM,NH	SALEM	02/24/2007
RILEY,JASON P	PELHAM,NH	BANAKOS,MELISSA R	PELHAM,NH	PELHAM	03/17/2007
ASTUDILLO,EDWIN P	PELHAM,NH	PIERCE,TINA M	PELHAM,NH	PELHAM	03/24/2007
JORDAN,PETER C	PELHAM,NH	CULHANE,CAROLE A	PELHAM,NH	SALEM	04/01/2007
AUSEVICH,MICHAEL J	CANTON,MA	DESCHENE,BETH A	PELHAM,NH	PELHAM	04/14/2007
LEVI,ROBERT D	PELHAM,NH	SULLIVAN,PALOMA C	PELHAM,NH	SALEM	04/21/2007
BUYCK,TODD M	WAXHAW,NC	KEMPTON,CAROLYN A	PELHAM,NH	PELHAM	04/21/2007
BARATA,RUI P	PELHAM,NH	LAPIERRE,MICHELLE J	PELHAM,NH	HUDSON	05/05/2007
BUONAROSA,SHAWN T	PELHAM,NH	SILVA,FERNANDA D	PELHAM,NH	NASHUA	05/11/2007
FRASER,DONALD L	PELHAM,NH	SILVA,FATIMA D	PELHAM,NH	SALEM	05/18/2007
HEWSON,CHRISTOPHER S	PELHAM,NH	HARLOW,KANDICE M	LITCHFIELD	LITCHFIELD	05/25/2007
GOYETTE,MATTHEW D	PORTSMOUTH,NH	SARRIS,NATASHA	PELHAM,NH	PELHAM	06/02/2007
BERGERON,ROBERT L	PELHAM,NH	SEVIGNY,ALYSON M	PELHAM,NH	HUDSON	06/09/2007
FRANKLIN,STEVEN A	PELHAM,NH	BUENIK-ROBBINS,KAREN L	PELHAM,NH	PELHAM	06/23/2007
BENDZEWICZ,JUSTIN D	PELHAM,NH	HARLOW,SHAINA M	PELHAM,NH	ATKINSON	06/23/2007
LIMNUKUL,SOMKID H	PELHAM,NH	THAINKIT,SASITORN	PELHAM,NH	SALEM	06/25/2007
HOBBS,SHAWN P	PELHAM,NH	BARNHART,CHERYL A	PELHAM,NH	CHATHAM	06/30/2007
ROBERGE,EDWARD G	PELHAM,NH	TUTTLE,JEANNE E	PELHAM,NH	BEDFORD	07/07/2007
JUDKINS,BRANDEN J	PELHAM,NH	SALOIS,JESSICA E	PELHAM,NH	HUDSON	07/07/2007
DEOLIVEIRA,ENDERSON S	LOWELL,MA	SOUZA,DANIELLA R	PELHAM,NH	WINDHAM	07/08/2007
FRECHETTE,KENNETH P	PELHAM,NH	CARON,SHERRY A	PELHAM,NH	PELHAM	07/15/2007
MOORE,RAYMOND R	PELHAM,NH	LEPINE,PATRICIA A	PELHAM,NH	WINDHAM	07/15/2007
BYRNE,EDWARD S	PELHAM,NH	D'AGATA,VINNIE-JEAN M	PELHAM,NH	PELHAM	07/21/2007
ROY,ROBERT W	PELHAM,NH	MACMILLAN,CYNTHIA M	PELHAM,NH	DERRY	07/22/2007
ASH,BRYAN D	PELHAM,NH	LAUZIERE,JANE E	PELHAM,NH	WHITEFIELD	08/04/2007
BEAULIEU,JOSEPH R	PELHAM,NH	FALLE,CHERYL A	PELHAM,NH	DERRY	08/11/2007
HARRISON,BENJAMIN M	PELHAM,NH	DUBE,ANDREA E	PELHAM,NH	PELHAM	08/11/2007
REEKIE,CHRISTOPHER G	PELHAM,NH	PERRON,JESSIE L	PELHAM,NH	MANCHESTER	08/11/2007
GORDON,ROBERT E	PELHAM,NH	BROADBENT,STACY M	PELHAM,NH	PELHAM	08/17/2007
BEAUDRY,DANIEL J.	PELHAM,NH	LOVEN,JENNIFER L	PELHAM,NH	PELHAM	08/18/2007
KELLEY,DANIEL J	PELHAM,NH	GUILBAULT,MICHELLE R	PELHAM,NH	PELHAM	08/18/2007
PHILLIPS,NOAH D	PELHAM,NH	CAPRICCIO,ANGELA T	DERRY,NH	RYE	08/18/2007
MARQUIS,JOHN P	PEABODY,MA	MCMAHON,CHRISTINA M	PELHAM,NH	PELHAM	08/25/2007
BABB,TROY M	PELHAM,NH	FOTINO,PATRICE M	PELHAM,NH	WALPOLE	08/27/2007

RESIDENT MARRIAGE REPORT  
01/01/2007-12/31/2007

-PELHAM-		Groom's Name	Bride's Name	Brides Residence	Place of Marriage	Date of Marriage
JANGRAW,SCOTT A	NASHUA,NH	TENZAR,KAREN D	PELHAM,NH	MANCHESTER	PELHAM	09/01/2007
FURTADO,FRANK G	PELHAM,NH	MELIA,ERIN P	PELHAM,NH	PELHAM	DERRY	09/02/2007
TODD,MICHAEL R	PELHAM,NH	TESSIER,PATRICIA S	PELHAM,NH	PELHAM	PELHAM	09/15/2007
MURPHY,GREG B	HUDSON,NH	REILLY,KIMBERLY L	PELHAM,NH	NASHUA	PELHAM	09/15/2007
ROE,SIMON S	PELHAM,NH	OCZKOWSKI,PATRICIA M	PELHAM,NH	PELHAM	PELHAM	09/16/2007
ST JEAN,GREG R	PELHAM,NH	CROTEAU,JESSICA A	PELHAM,NH	PELHAM	PELHAM	10/06/2007
DIBARTOLO,ANTHONY S	DERRY,NH	MARRocco,TONI-LYN	PELHAM,NH	PELHAM	PELHAM	10/13/2007
SOUCY,MICHAEL R	PELHAM,NH	NAULT,PAULINE R	NASHUA,NH	PELHAM	PELHAM	10/18/2007
HOLROYD,JOHN I	PELHAM,NH	SHAW,ANN C	PELHAM,NH	SALEM	SALEM	10/20/2007
LAWRENCE,MATTHEW G	NASHUA,NH	HUNT,JESSICA E	PELHAM,NH	DERRY	DERRY	10/21/2007
CIVITARESE,MAURICE C	PELHAM,NH	KOSTINDEN,JEAN S	PELHAM,NH	SALEM	PELHAM	10/27/2007
DOWNING,DARREN K	PELHAM,NH	CARNEY,MARGARET M	PELHAM,NH	PELHAM	PELHAM	11/03/2007
MARTIN,WMILLIAM J	PELHAM,NH	WORTHEN,WENDY T	PELHAM,NH	SALEM	SALEM	11/20/2007
GOULET,RYAN D	GRAFTON,MA	HACHEZ,KYLA M	PELHAM,NH	PELHAM	PELHAM	12/02/2007
STEWART,MARK D	SALEM,NH	MCMAHON,HEATHER C	PELHAM,NH	DOVER	DOVER	12/22/2007
THERIAULT,PAUL R	PELHAM,NH	KUMENEK,JANE	DOVER,NH			12/26/2007

**-NOTES-**

**-NOTES-**

**-NOTES-**



# TOWN OF PELHAM STATE OF NEW HAMPSHIRE WARRANT 2008 TOWN MEETING

To the inhabitants of the Town of Pelham in the County of Hillsborough and the State of New Hampshire, qualified to vote in Town affairs. You are hereby notified of the following annual Town Meeting schedule:

## First session of annual meeting (Deliberative)

You are hereby notified to meet at the Pelham Elementary School on Tuesday, February 5, 2008 at 7:00PM. This session shall consist of explanation, discussion, and debate of warrant articles numbered 5 through 25. Warrant articles may be amended subject to the following limitations: (a) warrant articles whose wording 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 in Pelham, on March 11, 2008 between the hours of 7 A.M. and 8 P.M. to vote by official ballot to choose all necessary town officials for the ensuing year and to vote on warrant articles numbered 1 through 25.

THE TOWN OF PELHAM  
STATE OF NEW HAMPSHIRE  
WARRANT

2008 TOWN MEETING

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

ARTICLE 2:

Are you in favor of the adoption of Amendment No. 2 as proposed by the Planning Board for the Town of Pelham Zoning Ordinance as follows: This amendment would add a new article, Article XV, to allow Conservation Subdivisions in all residential districts. Among the goals of this Conservation Subdivision Ordinance is to promote the conservation of undeveloped land and to limit the length of new roads so as to minimize the impact of their future and ongoing maintenance. This article is intended to provide a flexible method of residential development that is consistent with principles of sound planning and prudent land use that is not specifically permitted in the current Zoning Ordinance. All Conservation Subdivision applications shall be reviewed under the Special Permit authority of the Planning Board to insure that Conservation Subdivision opportunities will not adversely impact neighboring properties, town citizens, or the Town of Pelham. The requirements to apply for a Conservation Subdivision include establishing density by the yield plan method so that the overall density of a Conservation Subdivision will not exceed that of a conventional subdivision. The Planning Board will have the discretion to grant minor density offsets if the application meets the standards set forth in the zoning which, for example, could include making roadways private, creating on-site amenities such as playgrounds, parks or community centers, providing innovative design that promotes a village or neighborhood environment, or the elimination of frontage lots to minimize the conservation subdivision's impact on existing road view sheds.  
(RECOMMENDED BY THE PLANNING BOARD)

ARTICLE 3:

Are you in favor of the adoption of Amendment No. 3 as proposed by the Planning Board for the Town of Pelham Zoning Ordinance as follows: this amendment would revise and amend Article XII Special Exceptions, Section 307-76 II, Minor Home Occupations to clarify the distinction between minor and general home occupations regarding the amount of the property that can be dedicated to the business, to add specificity to the types of businesses not considered minor home occupations and to restrict minor home

occupations within duplex or multi-family structures. (RECOMMENDED BY THE PLANNING BOARD)

ARTICLE 4:

Are you in favor of the adoption of Amendment No. 4 as proposed by the Planning Board for the Town of Pelham Zoning Ordinance as follows: this amendment would revise and amend Article XI Sign Definitions and Restrictions, Section 307-69 CC, Political Signs to eliminate time restrictions on political signs that are unenforceable under state and federal law? (RECOMMENDED BY THE PLANNING BOARD)

ARTICLE 5: Shall the Town vote to raise and appropriate the sum of \$4,273,000 for the purpose of erecting a Fire Station and to authorize the Board of Selectmen to issue Bonds or Notes in compliance with provisions of the Municipal Finance Act (RSA 33:1 et seq. , as amended); to authorize the Selectmen to negotiate and determine the rate of interest thereon and the maturity and other terms thereof, and to take any other action they deem appropriate to effectuate the sale and/or issuance of said bonds or notes and to further raise and appropriate the sum of \$25,000 for the first year interest and costs?

(Recommended by Selectmen) (Recommended by Budget Committee)

(3/5 Vote Required)

ARTICLE 6: Shall the Town vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth herein, totaling \$ 10,893,184?

Should this article be defeated, the default budget shall be \$ 10,583,535 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) (Majority vote required)

Department	2008 BOS Recommended	2008 BUDCOM Recommended
Assessing	100,531.00	<b>100,531.00</b>
Budget committee	2,513.00	<b>2,513.00</b>
Cable	81,794.00	<b>81,794.00</b>
Cemetery	135,497.00	<b>133,497.00</b>
Cons Comm	8,237.00	<b>7,437.00</b>
Debt Service -Interest	269,218.00	<b>269,218.00</b>
Debt Service - Prin	518,592.00	<b>518,592.00</b>
Elections	14,122.00	<b>14,122.00</b>
Emergency Management	51,064.00	<b>10,064.00</b>
Fire	1,794,746.00	<b>1,633,522.00</b>
Health Officer	7,357.00	<b>42,357.00</b>

<b>Health Services</b>	50,050.00	<b>50,050.00</b>
<b>Highway</b>	927,808.00	<b>888,228.00</b>
<b>Human Services</b>	82,840.00	<b>82,840.00</b>
<b>Insurance</b>	1,543,916.00	<b>1,543,916.00</b>
<b>Legal</b>	90,000.00	<b>90,000.00</b>
<b>Library</b>	245,308.00	<b>232,978</b>
<b>Parks and Recreation</b>	196,263.00	<b>196,263.00</b>
<b>Planning Department</b>	269,364.00	<b>269,184.00</b>
<b>Police</b>	2,052,874.00	<b>2,052,874.00</b>
<b>Retirement</b>	748,253.00	<b>748,252.00</b>
<b>Selectmen</b>	456,649.00	<b>453,249.00</b>
<b>Seniors</b>	73,719.00	<b>73,719.00</b>
<b>Town Buildings</b>	571,529.00	<b>581,029.00</b>
<b>Town Celebrations</b>	9,550.00	<b>9,550.00</b>
<b>Town Clerk</b>	192,819.00	<b>192,819.00</b>
<b>Transfer Station</b>	645,392.00	<b>606,432.00</b>
<b>Treasurer</b>	8,104.00	<b>8,104.00</b>
<b>Trust Funds</b>	50.00	<b>50.00</b>
<b>TOTAL ALL</b>	11,148,159.00	<b>10,893,184.00</b>

ARTICLE 7: Shall the Town vote to raise and appropriate the sum of \$100,000 to be placed in the Compensated Absence Trust Fund for the purpose of disbursing accrued time (annual vacation and sick leave) to terminating employees as required by law or negotiated contracts? The balance of the fund is \$100,000 and the unfunded liability is \$525,000.

(Recommended by Selectmen) (Recommended by Budget Committee)  
(Majority Vote Required)

ARTICLE 8: Shall the Town vote to raise and appropriate the sum of \$45,000 for the purpose of funding assessment updates in 2008? Annual updates will replace complete town wide revaluations and provide greater annual assessment accuracy at a lower total cost.

(Recommended by Selectmen) (Recommended by Budget Committee)  
(Majority Vote Required)

ARTICLE 9: Shall the Town vote to approve cost items included in the Collective Bargaining Agreement spanning from April 1, 2006 to March 31, 2010 which has been ratified by the Board of Selectmen and the AFSCME Local 3657, Pelham Police which calls for the following increases in salaries and benefits and to further raise and appropriate the sum of \$140,049 to fund the first year of the agreement, such sum

representing the additional costs attributable to the increase in salaries and benefits over the appropriation at current staffing levels paid in the prior fiscal year?

<u>Year</u>	<u>Cost</u>	<u>Accumulated Cost</u>
2006	\$ 0	\$ 0
2007	\$ 0	\$ 0
2008	\$ 140,049	\$ 140,049
2009	\$ 119,483	\$ 259,532

(Recommended by Selectmen) (Recommended by Budget Committee)  
(Majority Vote Required)

ARTICLE 10: Shall the Town vote to approve cost items included in the Collective Bargaining Agreement spanning from April 1, 2007 to March 31, 2011 which has been ratified by the Board of Selectmen and the AFSCME Local 1801, Pelham Public Works and Municipal Employees which calls for the following increases in salaries and benefits and to further raise and appropriate the sum of \$44,572 to fund the first year of the agreement, such sum representing the additional costs attributable to the increase in salaries and benefits over the appropriation at current staffing levels paid in the prior fiscal year?

<u>Year</u>	<u>Cost</u>	<u>Accumulated Cost</u>
2007	\$ 0	\$ 0
2008	\$ 44,572	\$ 44,572
2009	\$ 69,446	\$ 114,018
2010	\$ 69,096	\$ 183,114

(Recommended by Selectmen) (Recommended by Budget Committee)  
(Majority Vote Required)

ARTICLE 11: Shall the Town vote to raise and appropriate the sum of \$285,000 for the purpose of constructing two soccer fields at Raymond Park? This project has been approved for an additional \$45,000 grant which will be lost if this Article is not approved.

(Recommended by Selectmen) (Recommended by Budget Committee)  
(Majority Vote Required)

ARTICLE 12: Shall the Town vote to raise and appropriate the sum of \$35,328 for the purpose of funding a Fire Command Vehicle and associated electronic radio equipment. This vehicle replaces a twelve year old vehicle with approximately 99,000 miles, has multiple maintenance issues, and does not conform to current incident management guidelines and will be disposed of. (Recommended by Selectmen) (Recommended by Budget Committee) (Majority Vote Required)

ARTICLE 13: Shall the Town vote to raise and appropriate the sum of \$47,063 for the purpose of hiring and equipping one new Police Officer? The amount raised equals the costs from June to December, 2008 after which the position, if approved, will be funded through the Police Department operating budget? (Recommended by Selectmen) (Recommended by Budget Committee) (Majority Vote Required)

ARTICLE 14: Shall the Town vote to raise and appropriate the sum of \$39,500 for the purpose of purchasing a 4-wheel drive pick up truck with plow for use by the Highway Department? (Recommended by Selectmen) (Recommended by Budget Committee) (Majority Vote Required)

ARTICLE 15: Shall the Town vote to raise and appropriate the sum of \$254,688 for repair, maintenance and upgrading of Town roads, to be offset by the State Highway Grant for highway construction? This will be a non-lapsing account per RSA 32:7. (Recommended by Selectmen) (Recommended by Budget Committee) (Majority Vote Required)

ARTICLE 16: Shall the Town vote to authorize the Selectmen to enter into a 4 year lease agreement for \$127,097 for the purpose of lease/purchasing a 6 wheeled, Highway Plow Truck complete with dump body, plow frame and sander and to further raise and appropriate the sum of \$33,720 for the first year's payment for that purpose? This agreement will have a non-appropriation and non-replacement clause as prescribed by state statute. (Recommended by Selectmen) (Recommended by Budget Committee) (Majority Vote Required).

ARTICLE 17: Shall the Town vote to establish a Highway Garage Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of building a garage to protect highway equipment from weather and to provide an enclosed space to perform routine maintenance and to further raise and appropriate the sum of \$125,000 to be placed in this fund? (Recommended by Selectmen) (Recommended by Budget Committee) (Majority Vote Required)

ARTICLE 18: Shall the Town vote to raise and appropriate the sum of \$150,000 to be placed in the Senior Center Building Capital Reserve Fund established in 2007 by Warrant Article 27? The fund currently has a balance of \$100,000. (Recommended by Selectmen) (Recommended by Budget Committee) (Majority Vote Required)

ARTICLE 19: Shall the Town vote to establish a Vehicle Replacement Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of establishing a fund for the replacement of vehicles and to furthermore raise and appropriate the sum of \$75,000 to be placed in that fund? (Recommended by Selectmen) (Not Recommended by Budget Committee) (Majority Vote Required)

ARTICLE 20: Shall the Town vote to raise and appropriate the sum of \$7,000 for the purpose of obtaining state permits and designing a second egress from George M. Muldoon Park on to Nashua Road? (Recommended by Selectmen) (Recommended by Budget Committee) (Majority Vote Required)

ARTICLE 21: 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 to the Merriam Conservation Area:

Tax Map 39, Lot 1-50: End of Westfall Road

Tax Map 39, Lot 1-51: "Cutter Woods" Conservation Area

Add to the Calitri Conservation Area:

Tax Map 31, Lot 12-42: Spring Street

Tax Map 24, Lot 212-14: End of Stone Post Road

Tax Map 24, Lot 212-13: End of Stone Post Road

Tax Map 24, Lot 12-39: End of Trailside Lane

Add to Costa Conservation Area:

Tax Map 36, Lot 10-15: Birch Lane

Tax Map 36, Lot 10-10: Dutton Road

And to further authorize the Forestry Committee to manage the parcels as town forests and to place any proceeds from forest management activities into the Forestry Maintenance Fund to be used for stewardship of said parcels?

(Recommended by Conservation Commission) (Recommended by Selectmen)  
(Majority Vote Required)

ARTICLE 22: Shall the Town vote to raise and appropriate the sum of \$45,000 from the Forest Maintenance Fund for the purpose of forest management, stewardship (signage, trail maps, parking, etc.), security, public education and other costs associated with the maintenance and care of town forestland? All expenditures are to be approved by the Board of Selectmen. Funds requested come from revenues produced by timber harvesting, not property taxes. This is a non-lapsing account per RSA 32:7.  
(Recommended by Conservation Commission)(Recommended by Selectmen)  
(Recommended by Budget Committee)  
(Majority Vote Required)

ARTICLE 23: To see if the Town will vote to accept the following roads as Class V Town roads: Bear Hill Road, Blue Jay Avenue, Arlene Drive (*beginning at Map 4 Lot 9-146-7*), Kathleen Lane (*Small side road connecting Arlene Drive to Moekel Road between Map 4 Lot 9-146-7 and Map 4 Lot 9-146-6*), Irene Drive (*beginning at Map 34*

*Lot 6-206-1), Litchfield Circle (beginning at Map 38 Lot 1-112-4), Susan Drive, Fineview Circle, Diamond Hill Drive (portion of road between Map 35 Lot 10-352-16 and Map 38 Lot 10-352-17) . Meadowview Road, Holstein Drive (beginning at the cul-de-sac and ending at Meadowview Road), Longview Drive (beginning at Map 13 Lot 4-137-15 and ending at Map 13 Lot 4-137-22). (Recommended by the Planning Board)*

ARTICLE 24: Shall the Town vote to raise and appropriate the sum of \$148.164 for the purpose of constructing a Cemetery Garage?  
(Recommended by Cemetery Trustees) (Recommended by Budget Committee)

ARTICLE 25: To hear reports of auditors, agents, and any committees heretofore chosen and pass any votes relating thereto.

Given under our hands this 28<sup>th</sup> day of January, 2008

Victor Danevich, Chairman



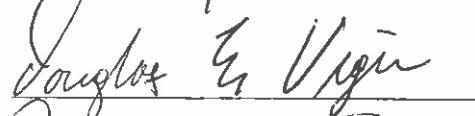
Harold Lynde, Vice Chairman



Robert Haverty



Douglas Viger



William McDevitt



I, the undersigned Town Administrator for the Town of Pelham, do hereby certify that on the 28<sup>th</sup> of January, 2008, I did post signed copies of the 2008 annual Town Meeting at the Pelham Town Hall on Village Green and the Pelham High School on Marsh Road and at the Pelham Elementary School on Marsh Road of said Town.

Respectfully Submitted,



Thomas R. Gaydos, Town Administrator

  
Linda Y. Newcomb, Notary Public

LINDA NEWCOMB, Notary Public  
My Commission Expires September 5, 2012

PELHAM, NH TAX RATE HISTORY

Year	INDIVIDUAL TAX RATES			Full Value Valuation		
	Total Tax Rate	Town Tax Rate	School Tax Rate	County Tax Rate	State Tax Rate	Per \$1.00 of Tax Rate <sup>2</sup>
1995	44.95	8.04	33.28	3.63	n/a	283,495
1996	47.18	8.93	34.33	3.92	n/a	289,772
1997	26.30	4.14	19.87	2.29	n/a	497,982
1998	26.30	3.41	20.85	2.04	n/a	511,943
1999	20.89	4.97	6.74	2.01	7.17	536,672
2000	22.00	3.95	6.89	2.14	9.01	556,385
2001	23.50	3.68	10.06	2.25	7.51	582,757
2002	25.85	3.98	12.14	2.30	7.43	615,435
2003	27.95	5.32	13.06	2.09	7.48	648,586
2004	29.85	6.65	15.96	2.01	5.23	686,624
2005	31.25	7.16	16.96	2.15	4.98	701,297
2006	13.99	3.24	7.74	0.93	2.08	13.99
2007	15.81	3.89	8.85	0.96	2.11	N/A <sup>3</sup>
						1,711,489

How does Pelham compare with other towns in NH?<sup>4</sup>

In 2005 Pelham was 72nd (out of 216) lowest taxed town in NH

Notes:

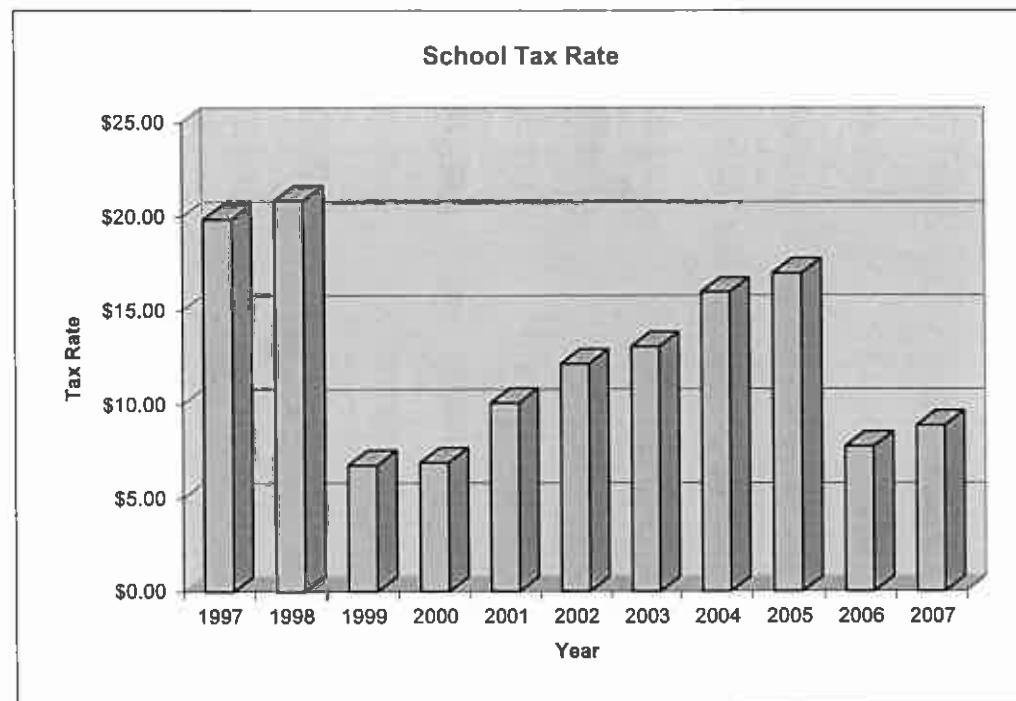
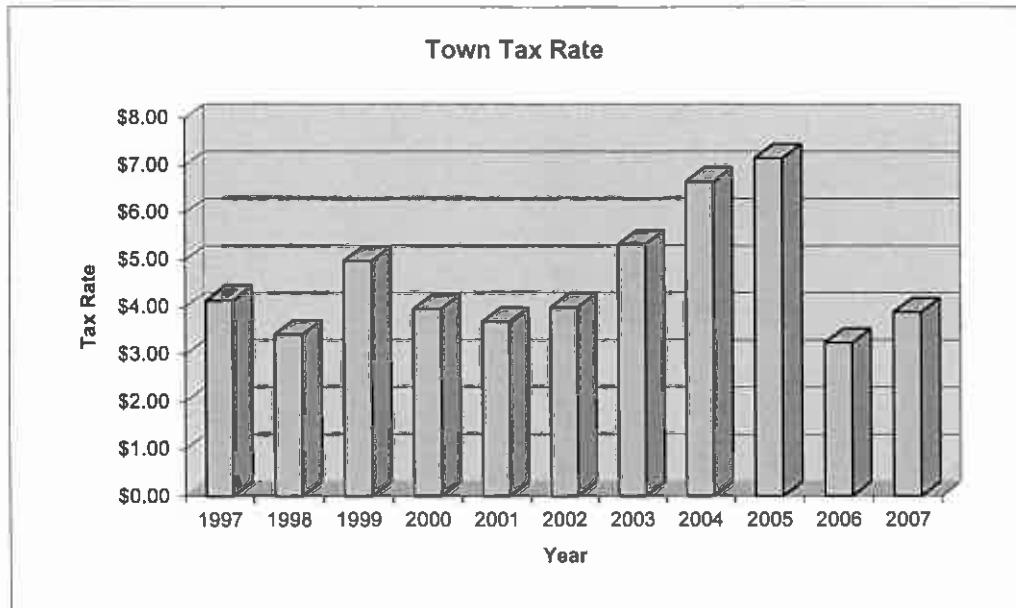
1 This is estimated tax rate established by the State Department of Revenue Administration as if the Town were assessed at 100% of its full value

2 Town assessed valuation (000)

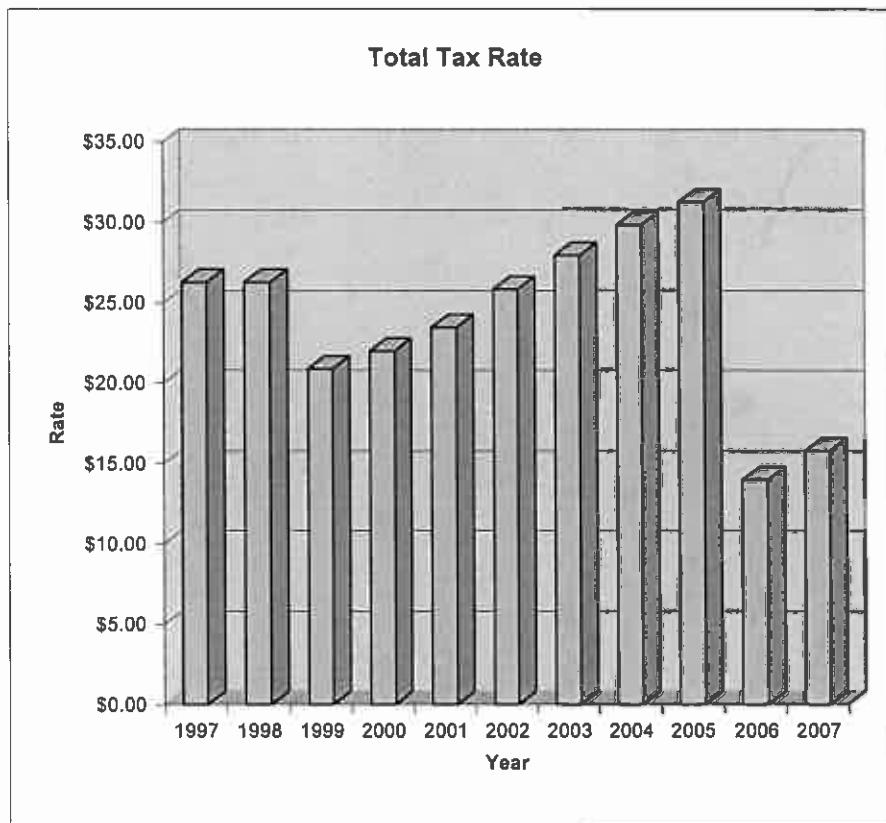
3 The NH Department of Revenue Admin does not have this information available at the time of printing

4 Based on a comparative report published yearly by the NH Department of Revenue Administration

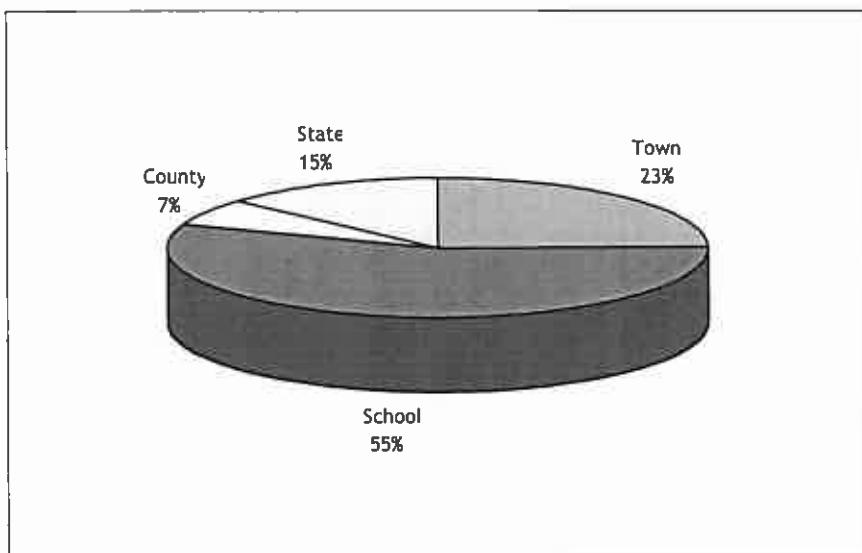
## Tax Rate Comparison 1997 to 2007



## Tax Rate Comparison 1997 to 2007

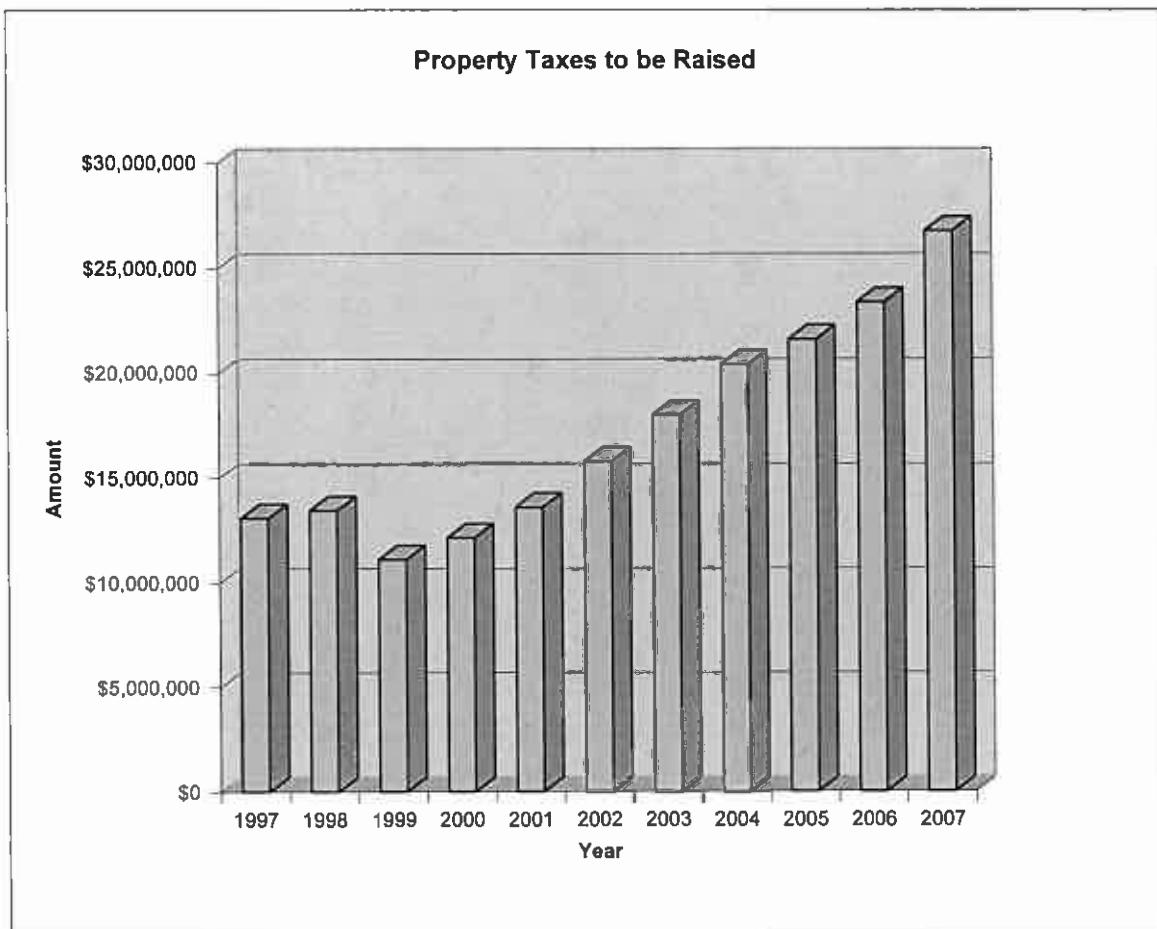


The graph below reflects the distribution percentages of the current 2007 rate.



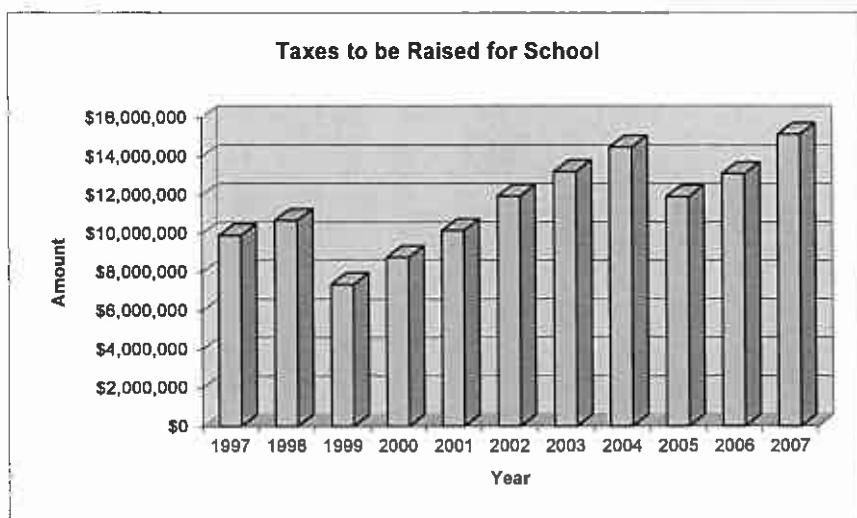
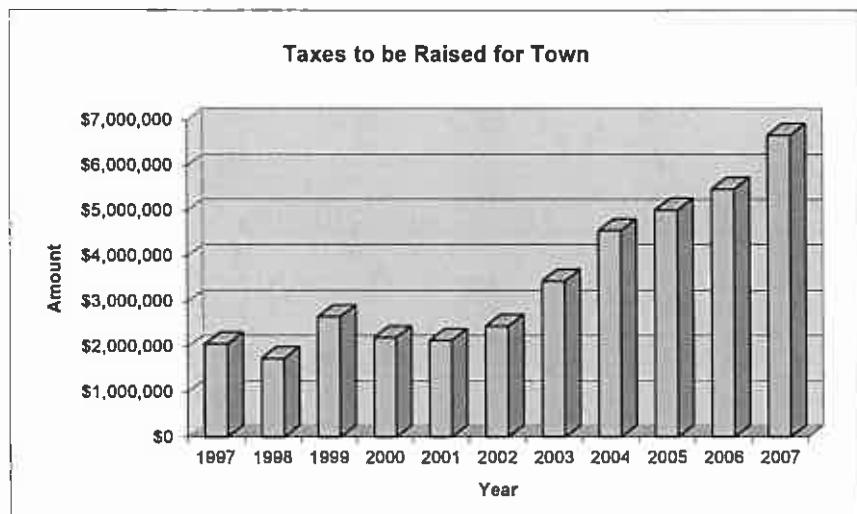
## PELHAM, NH TAX RATE HISTORY

Year	Taxes to be Raised	Increase (Decrease) from prior year
1997	13,096,918	(574,531)
1998	13,464,121	367,203
1999	11,097,460	(2,366,661)
2000	12,140,301	1,042,841
2001	13,601,314	1,461,013
2002	15,794,018	2,192,704
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



## PELHAM, NH TAX RATE HISTORY

Year	(Town Portion) Taxes to be Raised	(School Portion) Taxes to be Raised	(County Portion) Taxes to be Raised
1997	2,064,476	9,894,401	1,138,041
1998	1,744,235	10,674,304	1,045,582
1999	2,665,347	7,352,212	1,079,901
2000	2,205,625	8,745,910	1,188,766
2001	2,144,287	10,146,529	1,310,498
2002	2,452,388	11,927,477	1,414,153
2003	3,451,510	13,205,883	1,354,819
2004	4,566,204	14,467,382	1,380,872
2005	5,021,112	11,894,970	1,509,021
2006	5,483,860	13,087,478	1,571,728
2007	6,678,675	15,138,292	1,638,351



<b>Town of Pelham</b>			<i>THIS REPORT HAS NOT BEEN AUDITED</i>			
<b>Operating Budget</b>						
<b>Annual Report</b>						
					<b>2008</b>	<b>2008</b>
			<b>2007</b>	<b>2007</b>	<b>Selectmen's</b>	<b>Budget Comm.</b>
<b>Department</b>	<b>2005 Expended</b>	<b>2006 Expended</b>	<b>Town Appropriated</b>	<b>Town Expended</b>	<b>Budget</b>	<b>Budget</b>
					<b>Recommended</b>	<b>Recommended</b>
<b>SELECTMEN</b>						
Salaries	197,822.87	190,266.67	224,480.00	223,615.54	-	-
Supplies	3,272.95	4,224.34	5,744.00	4,141.81	-	-
Telephone	4,363.63	6,114.09	5,165.00	5,808.17	-	-
Repairs	-	2,058.86	480.00	477.00	-	-
Rentals	1,178.45	636.00	-	-	-	-
New Equip	-		16,100.00	14,256.10	-	-
Expenses	91,488.98	129,150.87	102,581.00	111,758.71	-	-
Misc/Special	-		115,000.00	114,516.64	-	-
<b>TOTAL</b>	<b>298,126.88</b>	<b>332,450.83</b>	<b>469,550.00</b>	<b>474,573.97</b>	<b>456,649.00</b>	<b>453,249.00</b>
<b>BUDGET</b>						
Salaries	2,188.08	1,782.88	2,235.00	2,165.36	-	-
Supplies	143.64	237.83	234.00	181.61	-	-
<b>TOTAL</b>	<b>2,331.72</b>	<b>2,020.71</b>	<b>2,469.00</b>	<b>2,346.97</b>	<b>2,513.00</b>	<b>2,513.00</b>
<b>TRUST FUNDS</b>						
Expenses	-	-	50.00	-	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>50.00</b>	<b>-</b>	<b>50.00</b>	<b>50.00</b>
<b>TOWN CLERK/ TAX COLLECTOR</b>						
Salaries	133,556.58	159,423.31	165,515.00	164,231.02	-	-
Supplies	3,994.10	7,640.96	11,000.00	10,325.93	-	-
Telephone	4.66	4.20	50.00	4.08	-	-
Rentals	-	-	477.00	477.00	-	-
New Equip	-	-	5,000.00	946.00	-	-
Expenses	6,934.50	7,949.14	7,787.00	5,759.56	-	-
<b>TOTAL</b>	<b>144,489.84</b>	<b>175,017.61</b>	<b>189,829.00</b>	<b>181,743.59</b>	<b>192,819.00</b>	<b>192,819.00</b>
<b>ELECTIONS</b>						-
Salaries	2,650.00	3,650.00	2,500.00	2,500.00	-	-
Supplies	6,834.15	6,426.31	9,812.00	7,384.87	-	-
Expenses	1,729.25	6,466.12	1,800.00	1,745.58	-	-
<b>TOTAL</b>	<b>11,213.40</b>	<b>16,542.43</b>	<b>14,112.00</b>	<b>11,630.45</b>	<b>14,122.00</b>	<b>14,122.00</b>
<b>ASSESSING</b>						
Salaries	29,719.32	39,600.34	35,787.00	33,935.88	-	-
Supplies	1,644.03	2,220.18	3,176.00	1,183.55	-	-
Telephone	2.33	2.10	45.00	2.04	-	-
Gas,Oil,etc	-	46.28	-	-	-	-
Repairs	-	270.00	-	-	-	-
Expenses	24,523.09	36,388.13	55,044.00	45,607.29	-	-
Misc/Specials	43,599.63	-	-	-	-	-
<b>TOTAL</b>	<b>99,488.40</b>	<b>78,527.03</b>	<b>94,052.00</b>	<b>80,728.76</b>	<b>100,531.00</b>	<b>100,531.00</b>
<b>TREASURER</b>						
Salaries	3,847.50	3,600.00	4,020.00	4,020.00	-	-
Supplies	1,376.74	853.90	1,707.00	1,449.37	-	-
Expenses	465.00	1,625.00	2,103.00	1,957.00	-	-
<b>TOTAL</b>	<b>5,689.24</b>	<b>6,078.90</b>	<b>7,830.00</b>	<b>7,426.37</b>	<b>8,104.00</b>	<b>8,104.00</b>

<b>Town of Pelham</b>			<b>THIS REPORT HAS NOT BEEN AUDITED</b>			
<b>Operating Budget</b>						
<b>Annual Report</b>						
			2007	2007	2008	2008
Department	2005 Expended	2006 Expended	Town Appropriated	Town Expended	Selectmen's Budget Recommended	Budget Comm. Budget Recommended
<b>LEGAL</b>						
Expenses	83,301.37	84,804.06	90,000.00	93,252.18	-	-
<b>TOTAL</b>	<b>83,301.37</b>	<b>84,804.06</b>	<b>90,000.00</b>	<b>93,252.18</b>	<b>90,000.00</b>	<b>90,000.00</b>
<b>RETIREMENT</b>						
Expenses	295,459.14	448,900.97	661,465.00	602,202.51	-	-
<b>TOTAL</b>	<b>295,459.14</b>	<b>448,900.97</b>	<b>661,465.00</b>	<b>602,202.51</b>	<b>748,253.00</b>	<b>748,252.00</b>
<b>PLANNING/ BOARD OF ADJUSTMENT/</b>						
<b>PLANNING BOARD</b>						
Salaries	171,946.62	188,677.38	204,694.00	204,652.19	-	-
Supplies	6,546.97	6,542.31	9,449.00	6,061.92	-	-
Telephone	550.41	8.37	950.00	728.16	-	-
Gas,Oil,etc	-	970.33	1,279.00	1,193.47	-	-
Repairs	1,313.48	1,034.27	2,026.00	1,259.02	-	-
Rentals	537.82	477.00	480.00	477.00	-	-
New Equip	129.98	-			-	-
Expenses	13,277.08	20,286.10	26,494.00	23,531.73	-	-
Misc/Specials	60.00	224.75	20,000.00	-	-	-
<b>TOTAL</b>	<b>194,362.36</b>	<b>218,220.51</b>	<b>265,372.00</b>	<b>237,903.49</b>	<b>269,364.00</b>	<b>269,184.00</b>
<b>TOWN BUILDINGS</b>						
Salaries	154.44	421.20	2,880.00	2,772.00	-	-
Supplies	4,540.44	9,622.22	8,739.00	8,084.24	-	-
Electric (see note)	84,695.32	80,321.17	85,000.00	100,093.37		
Telephone	18,973.81	19,053.13	27,948.00	18,128.58	-	-
Water (see note)	16,710.72	19,062.13	20,675.00	21,463.52		
Heat (see note)	58,058.32	59,057.93	78,055.00	91,555.72		
Repairs	43,175.35	122,146.74	38,060.00	60,510.81	-	-
Rentals	1,920.04	6,881.10	-	-	-	-
New Equip	-	-	20,878.00	54,654.48	-	-
Expenses	169,059.09	237,472.48	178,738.00	193,666.66	-	-
Misc/Special	-	-			-	-
<b>TOTAL</b>	<b>397,287.53</b>	<b>554,038.10</b>	<b>460,973.00</b>	<b>550,929.38</b>	<b>571,529.00</b>	<b>581,029.00</b>
<b>CEMETERY</b>						
Salaries	71,338.42	75,015.76	78,270.00	70,755.93	-	-
Supplies	9,271.38	8,685.77	10,787.00	9,331.72	-	-
Utilities/Telephone	714.98	640.32	720.00	727.14		
Gas,Oil,etc	1,589.96	1,846.17	4,310.00	4,121.63	-	-
Repairs	4,393.74	3,317.70	4,450.00	4,745.56	-	-
Rentals	3,110.80	1,842.00	5,052.00	7,270.60	-	-
New Equip	3,172.84	7,151.95	1,375.00	4,176.82	-	-
Expenses	9,645.05	20,266.83	13,525.00	11,679.90	-	-
Misc/Specials	274.20	200.00	450.00	180.00	-	-
<b>TOTAL</b>	<b>103,511.37</b>	<b>118,966.50</b>	<b>118,939.00</b>	<b>112,989.30</b>	<b>135,497.00</b>	<b>133,497.00</b>

<b>Town of Pelham</b>			<i>THIS REPORT HAS NOT BEEN AUDITED</i>			
<b>Operating Budget</b>						
<b>Annual Report</b>						
					<b>2008</b>	<b>2008</b>
			<b>2007</b>	<b>2007</b>	<b>Selectmen's</b>	<b>Budget Comm.</b>
<b>Department</b>	<b>2005 Expended</b>	<b>2006 Expended</b>	<b>Town Appropriated</b>	<b>Town Expended</b>	<b>Budget</b>	<b>Budget</b>
					<b>Recommended</b>	<b>Recommended</b>
<b>INSURANCE</b>						
Expenses	1,043,181.84	1,037,781.32	1,299,077.00	898,032.66	-	-
<b>TOTAL</b>	<b>1,043,181.84</b>	<b>1,037,781.32</b>	<b>1,299,077.00</b>	<b>898,032.66</b>	<b>1,543,916.00</b>	<b>1,543,916.00</b>
<b>POLICE</b>						
Salaries	1,442,810.74	1,605,545.18	1,677,243.00	1,566,735.87	-	-
Supplies	32,054.33	36,275.32	36,668.00	34,236.00	-	-
Telephone	11,808.64	11,881.81	12,134.00	13,835.26	-	-
Gas,Oil,etc	49,894.17	62,343.10	55,972.00	45,475.13	-	-
Repairs	16,725.89	27,933.38	50,796.00	51,725.75	-	-
Rentals	21,181.50	21,593.25	6,336.00	6,179.25	-	-
New Equip	11,755.00	103,341.00	152,312.00	189,252.75	-	-
Expenses	60,342.97	53,777.62	72,929.00	72,424.84	-	-
Misc/Specials	72,552.00	18,331.50	20,000.00	-	-	-
<b>TOTAL</b>	<b>1,719,125.24</b>	<b>1,941,022.16</b>	<b>2,084,390.00</b>	<b>1,979,864.85</b>	<b>2,052,874.00</b>	<b>2,052,874.00</b>
<b>FIRE/AMBULANCE</b>						
Salaries	872,936.54	1,022,356.51	1,117,669.00	1,108,404.72	-	-
Supplies	15,649.50	16,650.18	26,842.00	24,075.80	-	-
Telephone	8,264.89	8,562.97	11,628.00	10,078.76	-	-
Gas,Oil,etc	10,816.05	12,466.00	18,796.00	14,072.11	-	-
Repairs	26,743.75	31,952.15	42,843.00	49,769.98	-	-
Rentals	59,474.30	65,746.71	25,599.00	25,232.54	-	-
New Equip	16,769.19	30,347.84	114,110.00	89,267.92	-	-
Expenses	23,396.35	27,121.21	36,327.00	31,900.44	-	-
Misc/Specials	11,980.00	34,150.25	59,010.00	36,113.00	-	-
<b>TOTAL</b>	<b>1,046,030.57</b>	<b>1,249,353.82</b>	<b>1,452,824.00</b>	<b>1,388,915.27</b>	<b>1,794,746.00</b>	<b>1,633,522.00</b>
<b>EMERGENCY MANAGEMENT</b>						
Salaries	530.10	997.50	5,585.00	664.33	-	-
Supplies	-	120.14	66,239.00	55,801.74	-	-
Gas,Oil,etc	-	-	41.00	-	-	-
Repairs	-	-	200.00	-	-	-
New Equip	-	-	100.00	-	-	-
<b>TOTAL</b>	<b>530.10</b>	<b>1,117.64</b>	<b>72,165.00</b>	<b>56,466.07</b>	<b>51,064.00</b>	<b>10,064.00</b>
<b>HIGHWAY</b>						
Salaries	349,988.00	345,257.96	389,075.00	380,046.46	-	-
Supplies	153,684.25	144,836.76	179,464.00	202,477.14	-	-
Telephone	1,825.15	2,341.77	2,460.00	2,055.23	-	-
Gas,Oil,etc	28,857.30	26,348.99	47,980.00	33,912.41	-	-
Repairs	22,757.17	31,898.80	20,500.00	23,261.04	-	-
Rentals	162,558.28	113,249.81	189,085.00	189,950.58	-	-
New Equip	90,389.97	6,631.59	1,000.00	465.71	-	-
Expenses	28,439.50	223,909.12	48,106.00	147,927.88	-	-
<b>TOTAL</b>	<b>838,499.62</b>	<b>894,474.80</b>	<b>877,670.00</b>	<b>980,096.45</b>	<b>927,808.00</b>	<b>888,228.00</b>

<b>Town of Pelham</b>			<b>THIS REPORT HAS NOT BEEN AUDITED</b>			
<b>Operating Budget</b>						
<b>Annual Report</b>						
					<b>2008</b>	<b>2008</b>
			<b>2007</b>	<b>2007</b>	<b>Selectmen's</b>	<b>Budget Comm.</b>
<b>Department</b>	<b>2005 Expended</b>	<b>2006 Expended</b>	<b>Town Appropriated</b>	<b>Town Expended</b>	<b>Budget</b>	<b>Budget</b>
					<b>Recommended</b>	<b>Recommended</b>
<b>TRANSFER STATION</b>						
Salaries	170,683.02	185,700.38	193,623.00	199,141.08	-	-
Supplies	2,814.29	6,069.16	3,294.00	4,187.04	-	-
Telephone	1,460.09	1,488.17	1,800.00	1,252.22	-	-
Gas,Oil,etc	2,288.75	5,004.06	5,694.00	3,749.00	-	-
Repairs	14,258.04	23,831.01	28,224.00	35,425.45	-	-
Rentals	24,576.02	10,991.08	9,150.00	8,413.00	-	-
New Equip	297.81	419.94	250.00	295.90	-	-
Expenses	309,612.57	318,885.37	294,134.00	284,704.03	-	-
<b>TOTAL</b>	<b>525,990.59</b>	<b>552,389.17</b>	<b>536,169.00</b>	<b>537,167.72</b>	<b>645,392.00</b>	<b>606,432.00</b>
<b>HEALTH OFFICER</b>						
Expenses	4,000.00	3,250.00	4,250.00	4,833.49	-	-
<b>TOTAL</b>	<b>4,000.00</b>	<b>3,250.00</b>	<b>4,250.00</b>	<b>4,833.49</b>	<b>7,357.00</b>	<b>42,357.00</b>
<b>HEALTH SERVICES</b>						
Expenses	52,920.00	34,965.00	50,050.00	38,550.00	-	-
<b>TOTAL</b>	<b>52,920.00</b>	<b>34,965.00</b>	<b>50,050.00</b>	<b>38,550.00</b>	<b>50,050.00</b>	<b>50,050.00</b>
<b>HUMAN SERVICES</b>						
Expenses	43,554.19	67,649.51	80,905.00	88,633.88	-	-
<b>TOTAL</b>	<b>43,554.19</b>	<b>67,649.51</b>	<b>80,905.00</b>	<b>88,633.88</b>	<b>82,840.00</b>	<b>82,840.00</b>
<b>PARKS &amp; RECREATION</b>						
Salaries	174,050.57	105,641.20	129,610.00	115,251.19	-	-
Supplies	1,204.24	4,751.92	6,603.00	3,937.93	-	-
Telephone	2,931.08	2,692.38	3,500.00	3,023.72	-	-
Gas,Oil,etc	890.81	1,040.91	835.00	1,095.41	-	-
Repairs	360.00	369.26	3,000.00	1,537.39	-	-
Rentals	-	-	3,300.00	1,500.00	-	-
New Equip	-	13,923.25	36,000.00	43,506.76	-	-
Expenses	11,780.86	35,241.87	14,223.00	19,135.70	-	-
Misc/Specials	66,792.18	22,324.57			-	-
<b>TOTAL</b>	<b>258,009.74</b>	<b>185,985.36</b>	<b>197,071.00</b>	<b>188,988.10</b>	<b>196,263.00</b>	<b>196,263.00</b>
<b>CABLE</b>						
Salaries	46,438.11	51,038.11	59,954.00	60,932.29	-	-
Supplies	2,539.48	1,953.85	2,292.00	2,148.51	-	-
Telephone	2,175.01	2,657.11	3,597.00	3,692.80	-	-
Repairs	59.97	2,225.84	1,000.00	2,663.78	-	-
Rentals	300.00	150.00	-	-	-	-
New Equip	246.00	917.80	11,067.00	20,558.84	-	-
Expenses	1,148.92	638.03	550.00	578.96	-	-
<b>TOTAL</b>	<b>52,907.49</b>	<b>59,580.74</b>	<b>78,460.00</b>	<b>90,575.18</b>	<b>81,794.00</b>	<b>81,794.00</b>
<b>SENIOR CITIZENS</b>						
Salaries	48,036.32	52,175.32	55,826.00	54,241.31	-	-
Supplies	285.87	441.49	650.00	868.24	-	-
Telephone	1,316.02	1,364.08	2,664.00	2,084.48	-	-
Gas,Oil,etc	1,917.70	1,733.26	3,300.00	1,682.14	-	-
Repairs	5,327.77	5,008.78	1,500.00	1,908.29	-	-
Rentals	2,977.42	2,758.66	1,800.00	1,929.42	-	-
Expenses	1,269.62	967.45	2,320.00	811.23	-	-

<b>Town of Pelham</b>			<i>THIS REPORT HAS NOT BEEN AUDITED</i>			
<b>Operating Budget</b>						
<b>Annual Report</b>						
					<b>2008</b>	<b>2008</b>
			<b>2007</b>	<b>2007</b>	<b>Selectmen's</b>	<b>Budget Comm.</b>
<b>Department</b>	<b>2005 Expended</b>	<b>2006 Expended</b>	<b>Town Appropriated</b>	<b>Town Expended</b>	<b>Budget</b>	<b>Budget</b>
					<b>Recommended</b>	<b>Recommended</b>
<b>TOTAL</b>	61,130.72	64,449.04	68,060.00	63,525.11	73,719.00	73,719.00
<b>LIBRARY</b>						
Salaries	162,944.34	169,738.79	181,136.00	181,321.39	-	-
Supplies	3,117.39	4,033.46	3,725.00	3,654.18	-	-
Telephone	379.13	526.17	400.00	481.37	-	-
Repairs	700.78	1,466.27	1,000.00	424.88	-	-
New Equip	5,523.02	6,211.76	5,500.00	5,255.93	-	-
Expenses	2,600.81	1,527.90	2,495.00	1,995.94	-	-
Misc/Specials	42,286.56	43,057.46	34,500.00	34,079.62	-	-
<b>TOTAL</b>	217,552.03	226,561.81	228,756.00	227,213.31	245,308.00	232,978.00
<b>TOWN CELEBRATIONS</b>						
Expenses	800.00	7,038.21	9,550.00	7,293.03	-	-
<b>TOTAL</b>	800.00	7,038.21	9,550.00	7,293.03	9,550.00	9,550.00
<b>CONSERVATION</b>						
Salaries	1,840.05	1,840.05	2,958.00	1,240.33	-	-
Supplies	-	119.00	450.00	85.96	-	-
Expenses	7,503.30	5,973.26	4,890.00	4,677.00	-	-
<b>TOTAL</b>	9,343.35	7,932.31	8,298.00	6,003.29	8,237.00	7,437.00
<b>PRIN. L-T DEBT</b>						
Expenses	299,453.83	369,633.63	440,746.00	440,556.14	-	-
<b>TOTAL</b>	299,453.83	369,633.63	440,746.00	440,556.14	518,592.00	518,592.00
<b>INTEREST ON TAN/BAN</b>						
Expenses	-	-	1.00	25,200.00	-	-
<b>TOTAL</b>	-	-	1.00	25,200.00	35,000.00	35,000.00
<b>INT. L-T DEBT</b>						
Expenses	210,152.46	234,473.24	238,734.00	238,890.88	-	-
Misc/Specials					-	-
<b>TOTAL</b>	210,152.46	234,473.24	238,734.00	238,890.88	234,218.00	234,218.00
<b>TOTAL OF ALL DEPARTMENTS</b>						
Salaries	3,883,481.62	4,202,728.54	4,533,060.00	4,376,626.89		
Supplies	248,973.75	261,705.10	386,875.00	379,617.56		
Electric (see note)	84,695.32	80,321.17	85,000.00	100,093.37		
Telephone	54,769.83	57,336.67	73,061.00	61,902.01		
Water (see note)	16,710.72	19,062.13	20,675.00	21,463.52		
Heat (see note)	58,058.32	59,057.93	78,055.00	91,555.72		
Gas, Oil, etc	96,254.74	111,799.10	138,207.00	105,301.30		
Repairs	135,815.94	253,513.06	194,079.00	233,708.95		
Rentals	277,814.63	224,325.61	241,279.00	241,429.39		
New Equip	128,283.81	168,945.13	363,692.00	422,637.21		
Expenses	2,796,039.77	3,416,142.44	3,738,874.00	3,397,307.22		
Misc/Special	237,544.57	118,288.53	248,960.00	184,889.26		
<b>TOTAL</b>	8,018,443.02	8,973,225.41	10,101,817.00	9,616,532.40	11,148,159.00	10,893,184.00

# BUDGET OF THE TOWN WITH A MUNICIPAL BUDGET COMMITTEE

OF: PELHAM

BUDGET FORM FOR TOWNS WHICH HAVE ADOPTED  
THE PROVISIONS OF RSA 32:14 THROUGH 32:24

Appropriations and Estimates of Revenue for the Ensuing Year January 1, 2008 to December 31, 2008

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): January 25, 2008

## BUDGET COMMITTEE

Please sign in ink.

John C. Gavalleo  
Douglas E. Dugel  
John  
Elaine H. Burton  
Martha L. Lovell  
Douglas E. Dugel

Douglas E. Dugel  
Robert J. Hernandez

**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)271-3397

MS-7  
Rev. 07/07

1 2 3 4 5 6 7 8 9

ACCT #	PURPOSE OF APPROPRIATIONS			Actual Expenditures			BUDGET COMMITTEE'S APPROPRIATIONS		
	Warr. Art.#	Prior Year As Approved by DRA	Prior Year	(RECOMMENDED)	Ensuing Fiscal Year (NOT RECOMMENDED)	RECOMMENDED	Ensuing Fiscal Year	NOT RECOMMENDED	

## GENERAL GOVERNMENT XXXXXXXX XXXXXXXX

4130-4139	Executive		472069	476283	459212		455612		3400
4140-4149	Election,Reg.& Vital Statistics		109026	102502	110532			110532	
4150-4151	Financial Administration		196798	175892	205044		205044		
4152	Revaluation of Property								
4153	Legal Expense		90000	92289	90000		90000		
4155-4159	Personnel Administration	15,18	661465	603500	748253		748252		1
4191-4193	Planning & Zoning		265372	237903	263364		269184		180
4194	General Government Buildings		460973	513607	571529	9500	581029		
4195	Cemeteries		118939	112913	135497		133497		2000
4196	Insurance	15,18	1299077	894895	1543916		1543916		
4197	Advertising & Regional Assoc.								
4199	Other General Government								

## PUBLIC SAFETY XXXXXXXX XXXXXXXX

4210-4214	Police		2024390	1978897	2052874		2052874		
4215-4219	Ambulance								
4220-4229	Fire	15,18	1452824	1387410	1794746		1633522		161224
4240-4249	Building Inspection								
4290-4298	Emergency Management		72165	45577	51064		10064		41000
4299	Other (Including Communications)								

## AIRPORT/AVIATION CENTER XXXXXXXX XXXXXXXX

4301-4309	Airport Operations								
<b>HIGHWAYS &amp; STREETS</b>									
4311	Administration		877670	978708	927808		888228		39580
4312	Highways & Streets								
4313	Bridges								

2

8160768 7600376 8959839 9500 8721954

MS-7  
247385





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)	RECOMMENDED (NOT RECOMMENDED)	RECOMMENDED Ensuing Fiscal Year (NOT RECOMMENDED)	BUDGET COMMITTEE'S APPROPRIATIONS Ensuing Fiscal Year NOT RECOMMENDED
<b>OPERATING TRANSFERS OUT cont.</b>								
	Electric-							
	Airport-							
4915	To Capital Reserve Fund *							
4916	To Exp.Tr.Fund-except #4917 *							
4917	To Health Maint. Trust Funds *							
4918	To Nonexpendable Trust Funds							
4919	To Fiduciary Funds							
<b>OPERATING BUDGET TOTAL</b>			10101818	9532494	11113159	44500	10877184	280415

\* Use special warrant article section on next page.  
212

## \*\*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 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)	SELECTMEN'S APPROPRIATIONS Ensuing Fiscal Year (NOT RECOMMENDED)	BUDGET COMMITTEE'S APPROPRIATIONS Ensuing Fiscal Year RECOMMENDED	BUDGET COMMITTEE'S APPROPRIATIONS Ensuing Fiscal Year NOT RECOMMENDED
Misc	Compensated Absence Fund		7		100000		100000	
4312	Highway Grant	15		254688			254688	
4902	Vehicle Replacement Cap Res	19		75000			75000	
4903	Central Fire Station	5		4,298,000			4,298,000	
4311	Highway Garage Cap Res	17		125,000			125,000	
	Forest Maintenance Fund	22		45,000			45,000	
4540	Senior Center Building	18		150,000			150,000	
<b>SUBTOTAL 2 RECOMMENDED</b>			<b>XXXXXX</b>	<b>XXXXXX</b>	<b>5047688</b>	<b>XXXXXX</b>	<b>4972688</b>	<b>XXXXXX</b>

## \*\*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)	SELECTMEN'S APPROPRIATIONS Ensuing Fiscal Year (NOT RECOMMENDED)	BUDGET COMMITTEE'S APPROPRIATIONS Ensuing Fiscal Year RECOMMENDED	BUDGET COMMITTEE'S APPROPRIATIONS Ensuing Fiscal Year NOT RECOMMENDED
4311	Highway Plow Truck Lease	16			127097		127097	
4152	Assessment Updates	8		45000			45000	
4210	Police Contract	9		140049			140049	
misc	Public Works and Mun Emp Contract	10		44572			44572	
4210	Police Officer	13		47063			47063	
4520	Muldoon Egree	20		7000			7000	
4520	Raymond Park	11		285000			285000	
4220	Fire Command Vehicle	12		35328			35328	
4311	Highway Pickup	14		39500			39500	
4195	Cemetery Garage	24		148164			148164	
<b>SUBTOTAL 3 RECOMMENDED</b>			<b>XXXXXX</b>	<b>XXXXXX</b>	<b>77069</b>	<b>XXXXXX</b>	<b>918773</b>	<b>XXXXXX</b>

4311	Highway Plow Truck Lease	16			127097		127097	
4152	Assessment Updates	8		45000			45000	
4210	Police Contract	9		140049			140049	
misc	Public Works and Mun Emp Contract	10		44572			44572	
4210	Police Officer	13		47063			47063	
4520	Muldoon Egree	20		7000			7000	
4520	Raymond Park	11		285000			285000	
4220	Fire Command Vehicle	12		35328			35328	
4311	Highway Pickup	14		39500			39500	
4195	Cemetery Garage	24		148164			148164	
<b>SUBTOTAL 3 RECOMMENDED</b>			<b>XXXXXX</b>	<b>XXXXXX</b>	<b>77069</b>	<b>XXXXXX</b>	<b>918773</b>	<b>XXXXXX</b>

1	2	3	4	5	6
ACCT.#	SOURCE OF REVENUE	Warr. Art.#	Estimated Revenues Prior Year	Actual Revenues Prior Year	Estimated Revenues Ensuing Year
<b>TAXES</b>					
3120	Land Use Change Taxes - General Fund		150000	126475	50000
3180	Resident Taxes				
3185	Timber Taxes		350	8686	5000
3186	Payment in Lieu of Taxes		19560	16272	17000
3189	Other Taxes				
3190	Interest & Penalties on Delinquent Taxes		72000	89104	80000
	Inventory Penalties				
3187	Excavation Tax (\$.02 cents per cu yd)				
<b>LICENSES, PERMITS &amp; FEES</b>					
3210	Business Licenses & Permits				
3220	Motor Vehicle Permit Fees		2400000	2240783	2250000
3230	Building Permits		30000	51096	40000
3290	Other Licenses, Permits & Fees		30000	46200	35000
3311-3319	<b>FROM FEDERAL GOVERNMENT</b>				
<b>FROM STATE</b>					
3351	Shared Revenues		94504	94504	94504
3352	Meals & Rooms Tax Distribution		445297	478152	445297
3353	Highway Block Grant		244000	244407	254688
3354	Water Pollution Grant				
3355	Housing & Community Development				
3356	State & Federal Forest Land Reimbursement		70	63	70
3357	Flood Control Reimbursement				
3359	Other (Including Railroad Tax)				
3379	<b>FROM OTHER GOVERNMENTS</b>				
<b>CHARGES FOR SERVICES</b>					
3401-3406	Income from Departments		500000	515026	500000
3409	Other Charges				
<b>MISCELLANEOUS REVENUES</b>					
3501	Sale of Municipal Property		0	4201	0
3502	Interest on Investments		125000	172000	150000
3503-3509	Other				
<b>INTERFUND OPERATING TRANSFERS IN</b>					
3912	From Special Revenue Funds				45000
3913	From Capital Projects Funds		400000	0	

1	2	3	4	5	6
ACCT.#	SOURCE OF REVENUE	Warr. Art.#	Estimated Revenues Prior Year	Actual Revenues Prior Year	Estimated Revenues Ensuing Year
<b>INTERFUND OPERATING TRANSFERS IN cont.</b>					
3914	From Enterprise Funds				
	Sewer - (Offset)				
	Water - (Offset)				
	Electric - (Offset)				
	Airport - (Offset)				
3915	From Capital Reserve Funds				
3916	From Trust & Fiduciary Funds		35000	35000	45000
3917	Transfers from Conservation Funds				
<b>OTHER FINANCING SOURCES</b>					
3934	Proc. from Long Term Bonds & Notes		6900000	0	4273000
	Amounts VOTED From F/B ("Surplus")				
	Fund Balance ("Surplus") to Reduce Taxes				
<b>TOTAL ESTIMATED REVENUE &amp; CREDITS</b>			11445781	4121969	8284559

**\*\*BUDGET SUMMARY\*\***

	PRIOR YEAR ADOPTED BUDGET	SELECTMEN'S RECOMMENDED BUDGET	BUDGET COMMITTEE'S RECOMMENDED BUDGET
Operating Budget Appropriations Recommended (from pg. 5)	10101818	11113159	10877184
Special Warrant Articles Recommended (from pg. 6)	7879407	5047688	4972688
Individual Warrant Articles Recommended (from pg. 6)	868716	770609	918773
<b>TOTAL Appropriations Recommended</b>	<b>18849941</b>	<b>16931456</b>	<b>16768645</b>
Less: Amount of Estimated Revenues & Credits (from above)	11445781	8284559	8284559
Estimated Amount of Taxes to be Raised	7404160	8646897	8484086

Maximum Allowable Increase to Budget Committee's Recommended Budget per RSA 32:18: \_\_\_\_\_  
 (See Supplemental Schedule With 10% Calculation)

Name	Beg Bal 2007	Amt. expended during c/y	
		2007	Beg Bal 2008
<b>1999 Warrant Articles</b>			
WA # 29 Hepatitis B Vaccinations	515.00	218.00	297.00
	515.00		297.00
<b>2000 Warrant Articles</b>			
WA # 12 Transfer Station	16,343.18	0.00	16,343.18
	16,343.18		16,343.18
<b>2001 Warrant Articles</b>			
WA # 24 Codification of Laws	5,925.00	0.00	5,925.00
	5,925.00		5,925.00
<b>2002 Warrant Articles</b>			
WA#28 Raymond Park-Wetland	1,650.00	0.00	1,650.00
	1,650.00		1,650.00
<b>2003 Warrant Articles</b>			
WA#27 Parking @ Raymond Park	7,000.00	0.00	7,000.00
WA#28 Raymond Pk Suppression Pond	13,300.00	0.00	13,300.00
	20,300.00		20,300.00
<b>2004 Warrant Articles</b>			
WA#24 PD/FD Match Grants Apps	974.56	0.00	974.56
WA#30 Raymond Park Trees	1,000.00	0.00	1,000.00
WA#31 Raymond Park Improvement	46,500.00	0.00	46,500.00
WA#32 Raymond Park Pond	15,000.00	0.00	15,000.00
	63,474.56		63,474.56
<b>2005 Warrant Articles</b>			
WA#15 Accounting Software	9,418.07	0.00	9,418.07
WA#38 Raymond Park	7,297.26	1,885.00	5,412.26
	16,715.33		14,830.33
<b>2006 Warrant Articles</b>			
WA#12 Employee NHRS,SS,Medicare	136,118.00	9,314.10	126,803.90
WA#18 Technology	1,574.55	0.00	1,574.55
WA#22 PD/FD Matching Grants	20,000.00	6,000.00	14,000.00
WA #28 Senior Bus	74,976.37	65,594.00	9,382.37
	232,668.92		151,760.82
<b>2007 Warrant Articles</b>			
WA #14 Fire Truck Lease	81,900.00	0.00	81,900.00
WA #20 Hwy Block Grant	244,407.00	0.00	244,407.00
WA #24 PVMP Bathrooms	39,000.00	38,297.75	702.25
	365,307.00		327,009.25
<b>TOTAL WARRANTS ENCUMBERED</b>	<b>722,898.99</b>		<b>601,590.14</b>

THIS REPORT HAS NOT BEEN AUDITED

THIS REPORT HAS NOT BEEN AUDITED

Town of Pelham, NH  
Cash Balance - 2007

	Cash Received	Cash Paid Out	Balance
Beginning Balance 1-1-2007			7,933,046.31
January	729,391.01	1,619,004.10	7,043,433.22
February	491,259.60	2,238,591.88	5,296,100.94
March	543,094.91	3,002,199.60	2,836,996.25
April	526,060.44	2,875,555.52	487,501.17
May	3,817,717.73	2,970,616.64	1,334,602.26
June	8,799,595.78	3,036,687.25	7,097,510.79
July	2,871,307.79	3,424,921.90	6,543,896.68
August	790,918.07	2,623,763.26	4,711,051.49
September	446,240.19	2,247,848.09	2,909,443.59
October	448,907.46	2,149,001.48	1,209,349.57
November	4,899,028.42	2,779,310.52	3,329,067.47
December	13,419,259.11	6,164,410.15	10,583,916.43
Ending Balance 12-31-2007			10,583,916.43

Respectfully submitted,

Charlene F. Takesian  
Treasurer

THIS REPORT HAS NOT BEEN AUDITED

THIS REPORT HAS NOT BEEN AUDITED

THIS REPORT NOT YET AUDITED

THIS REPORT NOT YET AUDITED

## REPORT OF THE TRUST FUNDS OF THE TOWN OF PELHAM TRUSTEES OF TRUST FUNDS ON DECEMBER 31, 2007

Name of Trust Fund	Purpose of Trust Fund	PRINCIPAL				INCOME				Grand Total
		Balance Beginning Year	New Funds Created	Cash Gains or Losses	With-drawals	Balance Year End	Balance Beginning Year	Income During Year Amount	Expended During Year	
<b>CAPITAL RESERVE FUND</b>										
ADA Modif Fund Sch District	School	16,250.00	-	-	-	16,250.00	7,775.39	456.14	-	8,231.53
Ambulance	Fire	45,330.25	-	-	-	45,330.25	38,086.55	1,583.73	-	39,670.38
Cemetery Lot Rep. Cap. Res.	Cemetery	-	-	-	-	-	2,500.00	30.66	-	2,530.66
Landfill Closure	Landfill	96,362.50	-	-	-	96,362.50	46,065.20	2,704.07	-	48,769.27
Memorial Athletic Field	School	20,600.00	-	-	-	20,600.00	13,689.87	651.01	-	14,340.88
Pandemic Cap. Res.	Emerg Mgmt	-	40,000.00	-	-	40,000.00	-	490.64	-	40,490.64
Paymond Park/Forestry Fund	Parks & Rec	9,876.47	-	-	-	9,876.47	5,442.06	4,396.03	1,286.44	11,162.91
Recycle Facility	Incinerator	39,449.14	-	-	-	39,449.14	17,962.92	1,089.99	-	19,052.91
Recycling Equipment	Incinerator	5,346.16	-	-	-	5,346.16	8,520.55	263.26	-	8,783.81
Revaluation	Assessing	1,693.19	-	-	-	1,693.19	3,033.30	89.73	-	3,123.03
School Building	School	-	-	-	-	-	15,546.33	295.14	-	15,841.57
Senior Center Bus	Senior Center	15,000.00	-	-	-	15,000.00	26,661.38	790.98	-	27,452.36
Sr. Center Bldg. Cap. Res.	Senior Center	-	100,000.00	-	-	100,000.00	-	1,226.61	-	101,226.61
Tallant Rd & Willow St Brid	Bridge	43,146.22	70,000.00	-	-	113,146.22	5,458.24	1,781.38	-	7,239.62
Town Bldg Emergency Repair		50,000.00	-	-	-	50,000.00	27,665.68	1,474.51	-	29,140.19
Total Capital Reserve Fund		343,053.93	210,000.00	-	-	553,053.93	-	218,407.67	13,168.26	4,396.03
<b>CEMETERY TRUSTS</b>										
Perpetual Care	Cemetery	260,309.93	-	-	-	260,309.98	27,962.27	9,259.13	-	37,221.40
E & A Raymond	Cemetery	225.00	-	-	-	225.00	281.67	9.59	-	291.26
Eva Pariseau Cemetery Trust	Cemetery	500.00	-	-	-	500.00	378.71	16.69	-	395.40
Henry Currier Cemetery Trust	Cemetery	351.22	-	-	-	351.22	389.88	14.27	-	414.15
Koehler/Cahill	Cemetery	200.00	-	-	-	200.00	300.93	9.50	-	310.43
Myron Robie Cemetery Trust	Cemetery	5,000.00	-	-	-	5,000.00	1,360.84	120.76	-	1,481.60
<b>CONSERVATION TRUSTS</b>										
Conservation Easement Fund	Conservation	5,000.00	-	-	-	5,000.00	2,296.16	138.52	-	2,434.68
<b>LIBRARY TRUST FUNDS</b>										
Charles Seavey	Library	24.11	-	-	-	24.11	158.44	228.55	195.64	191.35
E & E Chalifoux	Library	5,000.00	-	-	-	5,000.00	356.19	99.15	239.66	215.68
Frank Woodbury	Library	75.07	-	-	-	75.07	214.86	417.19	280.74	351.31
Mary Cutter	Library	150.00	-	-	-	150.00	10.54	2.68	85.28	426.38
Mary Gage	Library	1,000.00	-	-	-	1,000.00	74.52	19.66	112.46	77.94
Noreen Brown Fund	Library	12,497.44	-	-	-	12,497.44	489.95	240.84	466.44	264.35
Sherman Hobbs	Library	88.90	-	-	-	88.90	580.68	101.87	504.96	177.59
Golden Brook Park	Parks & Recreati	350.00	-	-	-	350.00	89.11	8.32	-	97.43
Muldown Park Private	Parks & Recreati	1,551.12	-	-	-	1,551.12	519.45	38.90	-	558.35

THIS REPORT NOT YET AUDITED

THIS REPORT NOT YET AUDITED

## REPORT OF THE TRUST FUNDS OF THE TOWN OF PELHAM TRUSTEES OF TRUST FUNDS ON DECEMBER 31, 2007

Name of Trust Fund	Purpose of Trust Fund	PRINCIPAL				INCOME				Grand Total
		Balance Beginning Year	New Funds Created	Cash Gains or Losses	With-drawals	Balance Year End	Balance Beginning Year	Income During Year Amount	Expended Year During	
Muldown Park Public	Parks & Recreation	250.00	-	-	-	250.00	22,803.58	120.45	-	22,924.03
PVMP Maintenance Pump	Parks & Recreation	24.89	-	-	-	24.89	411.69	3.50	-	415.19
Pelham Veterens Memorial Pa	Parks & Recreation	800.00	-	-	-	800.00	1,214.74	37.22	-	1,251.96
Raymond Park Trust	Parks & Recreation	23,180.00	-	-	-	23,180.00	22,045.85	910.77	-	22,956.62
<b>PENSION/INSURANCE FUNDS</b>										
Compensated Absence	Pension/Insurance	8,357.67	-	-	-	8,357.67	24,368.15	226,128.52	199,201.08	51,295.59
<b>ROAD BONDS/FUNDS</b>										
Brett Circle	Road Bonds/funds	10,000.00	-	-	-	10,000.00	3,862.06	263.16	-	4,125.22
<b>SCHOOL/SCHOLARSHIP FUNDS</b>										
Dr. Ernest M Law	School/scholarsh	10,000.00	-	-	-	10,000.00	346.86	195.03	150.00	391.89
Grace C. O'Hearn Memorial	School/scholarsh	6,225.00	-	-	-	6,225.00	226.76	121.10	150.00	197.86
H. Tracy Davis Memorial	School/scholarsh	5,720.94	-	-	-	5,720.94	2,067.61	147.89	-	2,215.50
Lansigine Case Memorial	School/scholarsh	10,000.00	-	-	-	10,000.00	337.36	193.46	300.00	7,936.44
Robinson Tennis Court	School/scholarsh	-	-	-	-	-	292.89	209.08	-	501.97
Ruth Richardson Scholarship	School/scholarsh	5,000.00	-	-	-	5,000.00	165.79	96.68	150.00	112.47
School Building	School/scholarsh	10,000.00	-	-	-	10,000.00	3,905.66	264.02	-	4,169.68
Starlighters Drum	School/scholarsh	5,000.00	-	-	-	5,000.00	175.70	96.89	150.00	122.59
Track 2001	School/scholarsh	-	-	-	-	-	113.86	2.17	-	116.03
<b>TOWN FUNDS</b>										
Forest Commission	Forestry	81,483.09	-	-	-	4,305.33	77,177.76	20,142.18	1,881.63	-
Library Renovation	Town	22,000.00	-	-	-	22,000.00	(4,503.64)	332.18	-	(4,171.46)
Total Individual Trusts		490,364.43	-	-	-	4,305.33	486,059.10	133,451.30	241,729.37	201,986.26
<b>TOTAL ALL TRUST FUNDS</b>		833,418.36	210,000.00	-	4,305.33	1,039,113.03	351,855.97	254,887.63	206,382.29	400,374.31
										- 1,439,487.34

**Pelham School District Officers**

**MODERATOR**  
Kenneth P. Dunne

**CLERK**  
Glennie M. Edwards

**TREASURER**  
Patricia E. Murphy

**SCHOOL BOARD**

Bruce Couture.....	2009
Linda Mahoney.....	2008
Eleanor Burton.....	2010
Michael Conrad.....	2009
Cindy Kyzer.....	2010

**SUPERINTENDENT OF SCHOOLS**  
Franklyn G. Bass, Ph.D.

**ASSISTANT SUPERINTENDENT OF SCHOOLS**  
Roxanne S. Wilson, CAGS

**BUSINESS ADMINISTRATOR**  
Kathleen R. Sargent, BS

**DIRECTOR OF SPECIAL SERVICES**  
Tina H. McCoy

**HUMAN RESOURCES MANAGER**  
Frances H. DeCinto, SPHR

**BUILDING ADMINISTRATORS**

Pelham Elementary School.....	Alicia LaFrance
Pelham Memorial School.....	Cathy Pinsonneault
Pelham High School.....	Dorothy Mohr

**SCHOOL NURSES**  
Susan Hancock  
Susan Levine  
Barbara Campbell

**AUDITORS**  
Plodzik & Sanderson

**Department of Revenue Administration  
 Municipal Services Division  
 Concord, NH 03302-1122  
 2007 Tax Rate Calculation**

<u>Town of Pelham</u>	<u>Tax Rate</u>
<b><u>School Portion</u></b>	
Net Local School Budget	\$21,795,246
Regional School Apportionment	\$0
Less: Adequate Education Grant	(3,121,609)
State Education Taxes	<u>(3,535,345)</u>
Approved School(s) Tax Effort	\$15,138,292
Local School Rate	\$8.85
<b><u>State Education Taxes</u></b>	
Equalized Valuation (no utilities)	\$2.24
1,578,279,153	\$3,535,345
State School Rate	\$2.11
Divide by Local Assessed Valuation (no utilities)	
1,679,270,753	
Excess State Education Taxes to be Remitted to State	
Pay to State	\$0

Barbara J. Robinson  
 11/14/07

**SPECIAL SCHOOL DISTRICT DELIBERATIVE SESSION**  
**9/25/07 – 7 p.m.**  
**Pelham, NH Elementary School**

Moderator Ken Dunne called the meeting to order at 7 p.m. with the pledge of allegiance to the flag led by Mr. Bill Scanzani. The moderator introduced those on the stage, the house rules, and rules of debate and read the warrant article that is scheduled for voting on 10/23/07:

"To see if the Pelham School District will vote to approve the cost items included in the Collective Bargaining Agreement reached between the Pelham School Board and the Pelham Education Association, which calls for the following increase in salaries and benefits at current staffing levels:

<b>Year 2007-08</b>	<b>\$283,514</b>
<b>Year 2008-09</b>	<b>\$324,437</b>
<b>Year 2009-10</b>	<b>\$340,600</b>

And further to raise and appropriate the sum of **TWO HUNDRED EIGHTY-THREE THOUSAND FIVE HUNDRED FOURTEEN DOLLARS (\$283,514)** for the 2007-2008 school year, said sum representing the additional costs attributable to the increase in salaries and benefits over those of the appropriations at current staffing levels paid in the prior school year. **(Recommended by the Pelham School Board (Not Recommended by the Pelham Budget Committee))**

Before the debate Mr. Dunne appointed Phil Currier as the assistant school district moderator and asked Mr. Currier to step forward in order to give a special dedication. Mr. Currier said there are many un-sung heroes such as the supervisors of the check list. He said the town had just lost Joyce Mason this past week and asked the audience for a moment of silence.

Chairman of the Budget Committee John Lavalée presented the position of the Budget Committee in not recommending this contract. School Committee Chairman Bruce Couture gave the position of the School Board and said this is a very good contract. Representing the Pelham Teacher's Association was Susan Harden.

Pelham resident Bill Scanzani of Victoria Circle made a motion to amend the first year figure to one-million, two hundred eighty-three, five hundred fourteen dollars (\$1,283,514). The motion was seconded.

Attorney Gordon Graham cited the RSA with regard to modification of a cost item, up or down, and said it re-opens negotiations. He cautioned the audience in supporting the amendment.

The vote to amend the first year contract to \$1,283,514 failed.

An amendment to conduct the voting at the Pelham Memorial School rather than the Pelham High School was supported. Voting will take place on Tuesday, October 23<sup>rd</sup>, from 7 am to 8 pm at the Pelham Memorial School.

The meeting was adjourned at 7:58 p.m.

Respectfully submitted,

Glennie M. Edwards  
School District Clerk



**OFFICIAL BALLOT**  
**ANNUAL SCHOOL DISTRICT MEETING**

**TOWN OF  
PELHAM, NEW HAMPSHIRE**

March 13, 2007

*Donna M. D'Angelo*  
DONNA M. D'ANGELLO, 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 not more than TWO:
ELEANOR H. BURTON	1,890 <input type="checkbox"/>
ANGÈLE M. DIACK	739 <input type="checkbox"/>
LORRAINE DUBÉ	1,055 <input type="checkbox"/>
CINDY L. KYZER	1,000 <input type="checkbox"/>
WRITE-IN	<input type="checkbox"/>
WHITE-IN	<input type="checkbox"/>

**For School District Moderator**

ONE YEAR	Vote for not more than ONE:
KENNETH P. DUNNE	1,890 <input type="checkbox"/>
WRITE-IN	<input type="checkbox"/>

**For School District Treasurer**

ONE YEAR	Vote for not more than ONE:
PATRICIA E. MURPHY	1,923 <input type="checkbox"/>
WRITE-IN	<input type="checkbox"/>

**For School District Clerk**

ONE YEAR	Vote for not more than ONE:
GLENNIE M. EDWARDS	1,772 <input type="checkbox"/>
WRITE-IN	<input type="checkbox"/>

**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 \$22,550,134? Should this article be defeated, the default budget shall be \$22,050,618, 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 401:3, 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.

YES  1,413  
NO  1,580

**QUESTION #3**

To see if the Pelham School District will vote to approve the cost items included in the Collective Bargaining Agreement-reached between the Pelham School Board and the Pelham Education Association, which calls for the following increase in salaries and benefits at current staffing levels:

Year 2007-08 \$ 392,024  
Year 2008-09 \$ 396,207  
Year 2009-10 \$ 412,024

And further to raise and appropriate the sum of THREE HUNDRED NINETY-TWO THOUSAND THIRTY-THREE DOLLARS (\$392,024) for the 2007-2008 school year, said sum representing the additional costs attributable to the increase in salaries and benefits over those of the appropriations at current staffing levels paid in the prior school year. (Recommended by the Pelham School Board) (Not Recommended by the Pelham Budget Committee)

YES  1,877  
NO  1,921

**QUESTION #4**

Shall the Pelham School District vote to raise and appropriate the sum of FORTY-SEVEN THOUSAND NINE HUNDRED FORTY SIX DOLLARS (\$47,946)? Said sum of money being the amount necessary to fund a 3% salary increase for non-union employees. (Recommended by the Pelham School Board) (Recommended by the Pelham Budget Committee)

YES  1,805  
NO  897

**QUESTION #5**

Shall the Pelham School District vote to raise and appropriate the sum of THREE HUNDRED FIFTY THOUSAND DOLLARS (\$350,000) for architectural and engineering fees? Said sum of money being the amount necessary to hire professional services to provide architectural and engineering services for a high school facility. (Recommended by the Pelham School Board) (Recommended by the Pelham Budget Committee)

YES  1,449  
NO  1,551

**QUESTION #6**

Shall the Pelham School District vote to raise and appropriate the sum of ONE HUNDRED EIGHTY-THREE THOUSAND THREE HUNDRED THIRTY-THREE DOLLARS (\$183,333) to fund the second year's appropriation in its 2007-08 school year for the district-wide technology plan. (Recommended by the Pelham School Board) (Recommended by the Pelham Budget Committee)

YES  1,443  
NO  1,572

**QUESTION #7**

Shall the Pelham School District create a special education teacher/case manager position to support students with disabilities at the Pelham Memorial School and raise and appropriate the sum of FIFTY-FIVE THOUSAND DOLLARS (\$55,000) to fund the salary and benefits for the special education position? (Recommended by the Pelham School Board) (Recommended by the Pelham Budget Committee)

YES  1,427  
NO  1,773

**QUESTION #8**

Shall the Pelham School District vote to raise and appropriate the sum of FIFTY-THREE THOUSAND NINE HUNDRED NINETY-ONE DOLLARS (\$53,991). Said sum of money being the amount necessary to continue providing Child Benefit Services to the school children attending St. Patrick School. (Recommended by the Pelham School Board) (Recommended by the Pelham Budget Committee)

YES  1,509  
NO  1,491

**QUESTION #9**

"Are you in favor of changing the terms of the school district clerk, moderator and treasurer from one year to 3 years, beginning with the terms of the school district clerk, moderator and treasurer to be elected at next year's regular school district meeting? If a majority of those voting on the question vote in favor of 3-year terms, at the next annual meeting after the vote of approval, the school district shall elect a school district clerk, moderator and treasurer for 3-year terms."

YES  1,509  
NO  1,492

**VOTING IS COMPLETE**

*Respectfully Submitted,  
Donna M. D'Angelo  
School District Clerk*

**School Warrant  
State of New Hampshire**

To the inhabitants of the School District in the Town of Pelham, New Hampshire qualified to vote in District affairs: You are hereby notified of the following annual School District meeting schedule.

**First Session of Annual Meeting (Deliberative)**

You are hereby notified to meet at the Pelham Elementary School in said District on the 6<sup>th</sup> day of February, 2008 at 7:00 p.m. This session shall consist of explanation, discussion, and debate of warrant articles numbered 2 through 17. Warrant articles may be amended subject to the following limitations: (a) warrant articles whose wording 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 Meeting (Official Ballot Voting)**

You are hereby notified to meet at the Pelham High School in Pelham, on Tuesday, March 11, 2008, between the hours of 7:00 a.m. and 8:00 p.m. to vote by official ballot on warrant articles numbered 1 through 10.

**Article 1 – Election of Officers** (voting by official ballot March 13, 2007)

To the following school district offices:

- a. To choose a Moderator for the ensuing 3 years.
- b. To choose a Clerk for the ensuing 3 years.
- c. To choose one School Board member for the ensuing three years.
- d. To choose one School Board member for the ensuing year.
- e. To choose a Treasurer for the ensuing 3 years.

## School District Warrant

2008-2009

2. "Shall the Pelham School District raise and appropriate the sum of \$3,000,000.00, **(Three Million dollars and no cents)** for the acquisition of land and buildings situated near Windham Road comprised of 48 acres more or less, being shown on the Town assessing records as Tax Map 15-8-201 and 22-8-206 and also being shown on Plan #35604 at the Hillsborough County Registry of Deeds for the purpose of school construction, and to authorize the issuance of not more than \$3,000,000.00 **(Three Million dollars and no cents)** of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA Chapter 33) and to authorize the Pelham School Board to issue and negotiate such bonds or notes and to determine the rate of interest thereon; and further to raise and appropriate the additional sum of **\$78,000.00 (Seventy-eight Thousand Dollars and no cents)** for the first year's interest payment on the bond and authorize the Pelham School Board to take any other action necessary to carry out this vote?"  
**(3/5 ballot vote required)**

Recommended by the School Board

Recommended by the Budget Committee

Passage of this article below shall override the 10 percent limitation imposed on this appropriation due to the non-recommendation of the budget committee.

3. "If, and only if, Article 2 passes, then shall the Pelham School District raise and appropriate the sum of \$44,665,000.00 **(Forty-four Million, Six Hundred Sixty-five Thousand dollars and no cents)** for the construction and original equipping of a new Pelham High School building at \$41,411,000.00 **(Forty-One Million, Four Hundred-eleven Thousand dollars and no cents)** and for the renovation of the structure now known as the Pelham High School at \$3,254,000.00 **(Three Million, Two Hundred Fifty-four Thousand dollars and no cents)**, and authorize the issuance of not more than \$44,665,000.00 **(Forty-four Thousand Six Hundred Sixty-five dollars and no cents)** of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA Chapter 33) and authorize the Pelham School Board to issue and negotiate such bonds or notes and to determine the rate of interest thereon; and further raise and appropriate the additional sum of \$1,419,354.45 **(One Million, Four Hundred-nineteen Thousand, Three Hundred Fifty-four dollars and forty-five cents)** for the first year's interest payment on the bond and authorize the Pelham School Board to take any other action necessary to carry out this vote?" This article shall be null and void if Article 2 is defeated.  
**(3/5 ballot vote required)**

Recommended by the School Board

Not recommended by the Budget Committee

Passage of this article below shall override the 10 percent limitation imposed on this appropriation due to the non-recommendation of the budget committee.

4. If and only if, Article 3 passes, "Then shall the Pelham School District raise and appropriate the sum of \$3,116,000.00, **(Three Million One Hundred Sixteen Thousand dollars and no cents)**, for the construction of an auditorium to be included in the new Pelham High School, and authorize the issuance of not more than \$3,116,000.00 **(Three Million One Hundred Sixteen Thousand dollars and no cents)**, of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA Chapter 33) and further authorize the Pelham School Board to issue and negotiate such bonds or notes and to determine the rate of interest thereon; and also to raise and appropriate the additional sum of \$81,016.00 **(Eighty-One Thousand Sixteen dollars and no cents)** for the first year's interest payment on the bond and authorize the Pelham School Board to take any other action necessary to carry out this vote?" This article shall be null and void if Article 3 is not adopted.  
**(3/5 ballot vote required)**

Recommended by the School Board

Not recommended by the Budget Committee

5. "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 \$24,165,115.00 (**Twenty-four Million, One Hundred Five Thousand, Hundred Fifteen dollars and no cents**)?. Should this article be defeated, the default budget shall be \$23,768,163.98 (**Twenty-three Million, Seven Hundred Sixty-eight Thousand One Hundred sixty-tree dollars and ninety-eight cents**) 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."\*

Recommended by the School Board  
Recommended by the Budget Committee

\*NOTE: Warrant Article 5 (operating budget) does not include appropriations proposed in any other warrant articles.

6. "Shall the Pelham School District vote to raise and appropriate the sum of \$48,851.00, (**Forty-eight Thousand, Eight Hundred Fifty-one dollars and no cents**) Said sum of money being the amount necessary to fund a 3% salary increase for non-union employees?"

Recommended by the School Board  
Recommended by the Budget Committee

7 "Shall the Pelham School District create a special education teacher/case manager position to support students with disabilities at the Pelham High School and raise and appropriate the sum of \$64,450.00 (**Sixty-four Thousand, Four Hundred Fifty dollars and no cents**) to fund the salary and benefits for the special education position?"

Recommended by the School Board  
Not Recommended by the Budget Committee

8. "Shall the Pelham School District create a Health/PE teacher position to support students with health education curriculum and the Pelham Elementary School to raise and appropriate the sum of \$64,450.00 (**Sixty-four Thousand, Four Hundred Fifty dollars and no cents**) to fund the salary and benefits for the Health/PE teacher position."

Recommended by the School Board  
Recommended by the Budget Committee

9. "Shall the Pelham School District create a half-time custodian position for the support of students and staff at Pelham Elementary School and to raise and appropriate the sum of \$12,382.00, (**Twelve Thousand, Three Hundred Eighty-Two dollars and no cents**) to fund the salary and benefits for the half-time custodial position."

Recommended by the School Board  
Not Recommended by the Budget Committee

10. "Shall the Pelham School District create a Grade 6 teacher position to support the grade 6 student population at Pelham Memorial and to raise and appropriate the sum of \$64,450.00 (**Sixty-four Thousand, Four Hundred Fifty dollars and no cents**) to fund the salary and benefits for the grade 6 teacher?"

Recommended by the School Board  
Recommended by the Budget Committee

11. "Shall the Pelham School District add teaching positions at Pelham High School and raise and appropriate the money to fund salaries and benefits for those new positions as follows:"

a. **½ Business Teacher \$32,225.00**  
Recommended by the School Board  
Recommended by the Budget Committee

b. Social Studies Teacher \$64,450.00

Recommended by the School Board  
Not Recommended by the Budget Committee

12. "Shall the Pelham School District vote to raise and appropriate the sum of \$53,991.00 (**Fifty-three Thousand Nine Hundred Ninety-one dollars and no cents**). Said sum of money being the amount necessary to continue providing Child Benefit Services to the school children attending St. Patrick School?"

Recommended by the School Board  
Recommended by the Budget Committee

13. "Shall the Pelham School District vote to raise and appropriate the sum of \$183,333.00, (**One Hundred Eighty-three Thousand Three Hundred Thirty-three dollars and no cents**) to fund the third year of the district-wide technology plan?"

Recommended by the School Board  
Recommended by the Budget Committee

14. "Shall the Pelham School District vote to raise and appropriate the sum of \$140,000.00(**One Hundred Forty Thousand dollars and no cents**) to replace the existing parking lot and to add additional parking spaces to Pelham Memorial School?"

Recommended by the School Board  
Not Recommended by the Budget Committee

15. "Shall the Pelham School District vote to raise and appropriate up to the sum of \$50,000.00, (**Fifty Thousand dollars and no cents**) to be added to the previously established (1999-2000) School District Maintenance Capital Reserve Fund, with such amount to be funded from the June 30, 2008 unreserved fund balance available for transfer on July 1, 2008."

Recommended by the School Board  
Recommended by the Budget Committee

16. "Shall the Pelham School District authorize the Pelham School Board to transfer the rights of easement to National Grid from the Pelham High School Building to the Pelham High School grounds for the removal and subsequent reinstallation of their transformer at no cost to the district?"

Recommended by the School Board

17. To transact any other business that may legally come before this meeting including the appointment of committees.

Given under our hands as said Pelham, New Hampshire, on the 28<sup>th</sup> day of January, 2008.

\_\_\_\_\_  
Bruce Couture, Chair

\_\_\_\_\_  
Linda Mahoney, Vice Chair

\_\_\_\_\_  
Eleanor Burton

\_\_\_\_\_  
Cindy Kyzer

\_\_\_\_\_  
Michael Conrad

**Pelham Town Report**  
**Pelham Employee Listing**  
**Pelham Elementary - Professional Staff**  
**2006-2007**

First Name	Last Name	Assignment	Contract Amt.
Cheryl	Andrews	Grade 1	\$33,540.00
Robin	Andrews	Grade 2	\$39,540.00
Kimberly	Benoit	Grade 1	\$32,540.00
Debra	Bergeron	COTA	\$39,272.00
Paul	Biron	Grade 5	\$35,540.00
Anthoney	Bolduc	Phy. Ed.	\$33,540.00
Margaret	Borsa	Grade 3	\$50,740.00
Deborah	Bourque	Special Education	\$39,940.00
Valerie	Bronstein	Grade 2	\$55,440.00
Donna	Carr	Grade 2	\$49,740.00
Kerry	Dobe	Grade 5	\$38,940.00
Kathleen	Dobe	Grade 3	\$35,940.00
Tiffany	Dunbar	Grade 2	\$34,940.00
Traci	Flaherty	Guidance Counselor	\$50,940.00
Brenda	Foster	Grade 1	\$40,540.00
Amanda	Galpin	Grade 1	\$39,940.00
Rebecca	George	Grade 4	\$39,540.00
Amy	Gilfoyle	Grade 4	\$32,540.00
Darlene	Greenwood	Grade 4	\$56,440.00
Orlene	Hagedorn	Grade 5	\$50,740.00
Susan	Hancock	Nurse	\$40,540.00
Susan	Harden	Grade 1	\$44,940.00
Janice	Harvey	Special Education	\$52,240.00
Mary	Hayes	Grade 2	\$35,940.00
Kate	Hohenberger	Grade 2	\$34,940.00
Margaret	Houlne	Grade 1	\$46,940.00
Celine	Jordan	Grade 5	\$52,040.00
Jill	Karwacki	Grade 3	\$40,540.00
Kimberly	Kearney	Special Education	\$36,240.00
Laura	Kelly	Speech/Language	\$39,940.00
Alicia	LaFrance	Principal	\$78,507.00
Lisa	Laroche	Guidance Counselor	\$49,440.00
Kimberly	Lessard	Psychologist	\$52,683.00
Michelle	Mangiafico	Grade 4	\$40,540.00
Pamela	Mansfield	Grade 2	\$38,940.00
Kelly	Masiello	Grade 1	\$39,540.00
Sandra	McCarthy	Grade 5	\$63,940.00
Michelle	McComiskey	Readiness	\$56,240.00
Lee Ann	Merrill	Grade 1	\$35,240.00
Sara	Monte	Special Ed Coordinator	\$67,897.00
Erin	Palmer	Music	\$35,540.00
Jodi	Parker	Sp. Education	\$37,940.00
Jennifer	Pendergast	Grade 1	\$41,240.00
Nancy	Queenan	Grade 4	\$43,540.00
Kerri	Quinn	Special Education	\$40,240.00

**Pelham Employee Listing**  
**Pelham Elementary - Professional Staff**  
**2006-2007**

Nicole	Roberson	Grade 4	\$34,540.00
Stuart	Robertson	Grade 3/4	\$54,940.00
Susan	Rotondi	Reading Specialist	\$55,440.00
Mary Ann	Sarris	Grade 1	\$62,240.00
Elizabeth	Sidlowski	Grade 1	\$42,740.00
Donna	Strasburger	Grade 2	\$61,440.00
Shirlee	Sullivan	Special Education	\$45,940.00
Melanie	Taylor	Grade 3/4	\$62,440.00
Barbara	Tobin	Grade 3	\$54,940.00
Carol	Tomer	Special Education	\$35,540.00
Peter	Tselios	Art	\$37,240.00
Kathleen	Turner	Assistant Principal	\$63,654.00
Amy	Velez	Enrichment	\$19,770.00
Michelle	Viger	Grade 2/3	\$44,940.00
Phyllis	Ward	Grade 2	\$49,240.00
Carol	West	Librarian	\$58,940.00
Carmen	Zavorotny	Enrichment	\$22,970.00
Patricia	Zube	Grade 2	\$43,240.00

**Pelham Memorial School - Professional Staff**  
**2006-2007**

First Name	Last Name	Assignment	Contract Amt.
Thomas	Adamakos	Assistant Principal	\$62,000.00
Amy	Branco	Special Education	\$36,540.00
Jamie	Bryant	Grade 8	\$35,740.00
Patricia	Byrne	Grade 7	\$33,540.00
Karena	Carten	Grade 8	\$37,540.00
Kathleen	Cartier	At Risk Counselor	\$57,940.00
Kevin	Correa	Grade 7	\$41,940.00
Randy	Coutu	Art	\$34,240.00
Terry	Curtis	Grade 8	\$40,240.00
Nicole	Dean	Special Education	\$32,540.00
William	Dugan, Jr.	Grade 8	\$62,240.00
Pamela	Durkin	Grade 7	\$47,540.00
Tiffany	Evans	Music	\$33,540.00
Carol	Gariepy	Grade 7	\$41,940.00
Elaine	Gibson	Health	\$43,240.00
Matthew	Guerard	Physical Education	\$35,540.00
Kristina	Henry	Reading Specialist	\$41,940.00
Kevin	Henry	Technology Education	\$34,940.00
Leighana	Kenney	Special Education	\$39,240.00
Patricia	Lamontagne	Grade 8	\$34,540.00
Susan	Levine	Nurse	\$50,540.00
Kate	Marcotte	World Languages	\$35,540.00
Ada	McDowell	Special Education	\$36,540.00
Susan	Mead	World Languages	\$38,940.00
Diane	Molloy	Grade 7	\$49,440.00
Shirley	Nelson	Librarian	\$57,940.00
James	Palmieri	Grade 6	\$40,940.00
JoAnne	Pelletier	Grade 6	\$44,540.00
Catherine	Pinsonneault	Principal	\$85,079.00
Paul	Santerre	Music	\$57,940.00
Nancy	Schulte	Grade 6	\$44,240.00
Judith	Shanteler	Grade 6	\$38,540.00
Joseph	Silva	Grade 8	\$60,440.00
Marie	Stadtmiller	Guidance Counselor	\$36,940.00
Kelly	Sullivan	Music	\$34,540.00
Kelly	Tessier	Grade 8	\$33,540.00
Diane	Tryon	Grade 7	\$61,240.00
Neil	Westerman	Grade 8	\$36,940.00
Joanne	Willman	Grade 7	\$62,440.00

**Pelham High School- Professional Staff  
2006-2007**

First Name	Last Name	Assignment	Contract Amt.
Thomas	Babaian	Physical Education	\$42,540.00
Paula	Bailly-Burton	Social Studies	\$54,940.00
Donald	Black	Science	\$49,940.00
Diane	Bolduc	Guidance	\$54,440.00
Katherene	Byrne	Business	\$50,540.00
Barbara	Campbell	Nurse	\$49,740.00
Bryan	Corrigan	Social Studies	\$34,940.00
John	Costa	Math	\$66,440.00
Leslie	Detellis	Health	\$22,125.00
Wendy	Dorval	Business	\$50,940.00
Donna	Dube	Social Studies	\$49,440.00
Cynthia	Evans	English	\$54,440.00
Linda	Fox	English	\$68,440.00
Elaine	French	Special Education	\$41,240.00
Janet	Gary	Family/Consumer Science	\$58,740.00
David	Gilcreast	Math	\$49,740.00
Susan	Hansen	World Languages	\$37,940.00
Scott	Hazen	Science	\$37,940.00
Janet	Holden	Science	\$50,940.00
Marcy	Keller	Guidance Counselor	\$37,940.00
Sloan	Kelly	Technology Education	\$35,940.00
Lynne	Kirila	Community School	\$43,240.00
Christopher	Koenig	Music	\$37,940.00
Todd	Kress	Math	\$42,540.00
Casey	Locke	Art	\$31,540.00
Roger	Lyder	Social Studies	\$62,440.00
Barbara	Lynch	Health	\$20,496.00
Sandra	Lyon	Special Education	\$42,240.00
Cynthia	Marchand-Fournier	Family/Consumer Science	\$37,940.00
Michael	McCrystal	Guidance	\$38,940.00
Cathleen	Miller	Math	\$39,940.00
Dorothy	Mohr	Principal	\$82,752.00
Robert	Moore	Science	\$45,940.00
Patricia	Morin	Language Art	\$37,940.00
Valerie	Morse	Special Education	\$53,940.00
Michael	Norton	Art	\$36,540.00
Jennifer	Nugent	ESOP Teacher	\$39,540.00
Timothy	Powers	Math	\$36,240.00
Miriam	Provencher	English	\$60,440.00
Lana	Quenneville	Language Art	\$34,240.00
Kenneth	Roberts	Social Studies	\$57,940.00
Candace	Russell	Physical Education	\$34,240.00
Anthony	Savaris	Science	\$62,240.00
Stephen	Scaer	Special Education	\$48,940.00
Kathryn	Sheridan	Director of Guidance	\$61,800.00
Marina	Sintros	Language Art	\$52,352.00
Cristine	Stine	Math	\$57,440.00
Elizabeth	Strauss	Library/Media	\$39,548.00
Lauren	Streifer	Science	\$39,240.00
Heather	Szafran	Language Art	\$31,540.00
Lisa	Terwilliger	Spanish	\$38,940.00
Jeffrey	Tobin	Math	\$37,940.00
David	Torrisi	Social Studies	\$38,540.00
Jennifer	Turk	World Languages	\$43,940.00
Allison	Walker	World Languages	\$40,940.00
James	Wilhelm	Assistant Principal	\$71,080.00
Elizabeth	Zemetres	Social Studies	\$42,940.00

**Pelham School District  
Support Staff Employees  
2006-2007**

First Name	Last Name	Assignment	Contract Amt.
Barbara	Arruda	Instructional Assistant	\$12,535.02
Normand	Aubin	Custodian	\$27,934.40
Sarah	Barrios	Instructional Assistant	\$14,889.42
Ronald	Bartel	Custodian	\$25,313.60
Sheila	Bedard	Instructional Assistant	\$14,889.42
Lillian	Bellisle	Library Assistant	\$23,127.83
Susan	Bianchi	Secretary	\$17,784.00
Karen	Birmingham	Instructional Assistant	\$5,565.56
Henry	Boganski	Custodian	\$27,996.80
Michele	Borovich	Instructional Assistant	\$13,154.96
Venessa	Briere	Custodian	\$24,960.00
John	Brunelle	Custodian	\$36,462.40
Mary	Butler	Secretary	\$31,785.00
Patricia	Calistro	Health Service Assistant	\$661.60
Joseph	Camire	Maintenance	\$29,400.32
Deborah	Carnazzo	Instructional Assistant	\$15,875.86
Kathleen	Caruso	Instructional Assistant	\$11,709.36
Diane	Casavant	Instructional Assistant	\$14,337.96
Phyllis	Cate	Instructional Assistant	\$18,943.47
Alicia	Chamberlain	Instructional Assistant	\$13,154.96
Marie	Cibulski	Instructional Assistant	\$18,797.87
Carol	Cloutier	Instructional Assistant	\$14,337.96
Margaret	Colby	Instructional Assistant	\$18,943.47
Jane	Coleman	Instructional Assistant	\$18,241.86
Kathleen	Conrad	Title 1	\$7,282.32
Rachel	Cote	Instructional Assistant	\$13,660.92
Stefenie	Cote	Instructional Assistant	\$10,480.60
Lenore	Crocker	Tutor	\$33,474.87
Rebecca	Cummings	Instructional Assistant	\$1,517.88
Donna	D'Arcangelo	Secretary	\$27,044.25
Donna	Dailey	Instructional Assistant	\$18,241.86
Jessica	Desharnais	Instructional Assistant	\$13,660.92
Andrea	DeSpirito	Instructional Assistant	\$13,660.92
Leonildo	Dutra	Custodian	\$29,328.00
Lori	Edwards	Instructional Assistant	\$3,903.12
Cathleen	Ernst	Instructional Assistant	\$13,660.92
Jennifer	Fisher	Instructional Assistant	\$13,154.96
Heidi	Foley-Bernard	Instructional Assistant	\$13,660.92
Pamela	Frank	Instructional Assistant	\$7,300.28
Lauri	Fraser	Instructional Assistant	\$12,070.76
Judith	Gadoury	Instructional Assistant	\$18,943.47
Debra	Getty	Instructional Assistant	\$13,154.96
Manuella	Gibson-St. Germain	Instructional Assistant	\$14,889.42
Ryan	Goyette	Instructional Assistant	\$11,259.00
Paula	Granfield	Instructional Assistant	\$13,154.96
Ieva	Grauslys	ESOL Assistant	\$10,119.20

## Support Staff Employees

2006-2007

Christine	Gray	Instructional Assistant	\$16,117.92
Marilyn	Grenda	Instructional Assistant	\$16,117.92
Angela	Griffin	Instructional Assistant	\$14,889.42
Beverly	Grue	Instructional Assistant	\$18,241.86
Judy	Guimond	Instructional Assistant	\$17,982.60
Victoria	Hansen	Instructional Assistant	\$14,337.96
Rulh	Harbilas	Instructional Assistant	\$13,154.96
Lisa	Harris	Instructional Assistant	\$15,520.96
Brenda	Hobbs	Instructional Assistant	\$18,241.86
Amy	Ivas	Instructional Assistant	\$1,682.64
Kelly	Jean	Instructional Assistant	\$14,889.42
Shawn	Johansen	Custodian	\$29,192.88
Dianne	Joyce	Instructional Assistant	\$4,967.70
Jacqueline	Karl	Instructional Assistant	\$16,117.92
Daniel	Kilgour	Instructional Assistant	\$12,535.02
Celine	King	Instructional Assistant	\$14,337.96
Kimberly	Kirane	Instructional Assistant	\$13,154.96
Jean	Kivikoski	Secretary	\$19,094.40
Kathleen	Koch	Instructional Assistant	\$13,154.96
Tanya	Kosik	Instructional Assistant	\$14,337.96
Kelly	Labonte	Instructional Assistant	\$13,154.96
Steve	Lanthier	Instructional Assistant	\$16,117.92
Lori	LaPlant	Instructional Assistant	\$15,520.96
Nancy	Lees	Instructional Assistant	\$16,117.92
Carol	Linton	Instructional Assistant	\$14,889.42
Kathryn	Mackay	Instructional Assistant	\$9,757.80
Catherine	Manners	Instructional Assistant	\$14,889.42
Jacquelyn	Markunas	Instructional Assistant	\$14,889.42
Lorrie	Martin	Instructional Assistant	\$14,889.42
Cynthia	Maurer	Instructional Assistant	\$14,337.96
Valerie	McCarty	Instructional Assistant	\$13,154.96
Susan	McMahon	Guidance Secretary	\$14,090.40
Ronald	Mellor	Custodian	\$27,518.40
Ingrid	Mergenthal	Secretary	\$19,866.40
Rachel	Michaud	Instructional Assistant	\$13,154.96
Nicole	Moeckel	Instructional Assistant	\$2,989.80
Susan	Molloy	Title 1 Coordanitor	\$49,100.00
Nancy	Moran	Instructional Assistant	\$14,337.96
Mary	Morash	ESOL Assistant	\$32,502.94
Kelly	Moriaty	Instructional Assistant	\$13,660.92
Deanna	Nevins	Instructional Assistant	\$13,660.92
Patricia	Nyman	Instructional Assistant	\$14,889.42
James	O'Leary	Custodian	\$27,684.80
Kelly	O'Hearn	Title I Tutor	\$16,768.50
Patricia	Parece	Instructional Assistant	\$14,337.96
Jean	Pastor	Instructional Assistant	\$13,660.92
Nancy	Perigny	Custodian	\$30,576.00
Guy	Perigny	Custodian	\$30,576.00
Lucia	Petros	Instr. Assistant/Nurse	\$41,557.88

## Support Staff Employees

2006-2007

Christine	Pinksten	Instructional Assistant	\$13,660.92
Linda	Poole	Instructional Assistant	\$17,530.70
Lisa	Provencher	Instructional Assistant	\$13,154.96
Ann	Prudhomme	Instructional Assistant	\$15,520.96
Regina	Raza	Instructional Assistant	\$7,517.12
Patricia	Regan	Playground Assistant	\$10,697.44
Donna	Reidy	Instructional Assistant	\$5,017.68
Laura	Rogers	Instructional Assistant	\$16,117.92
Laura	Rogers	Instructional Assistant	\$16,117.92
Jamie	Rooney	Title 1	\$9,486.18
Debra	Ryan	Instructional Assistant	\$5,710.12
Maryann	Sawyer	Instructional Assistant	\$16,486.47
Irene	Scanlon	Instructional Assistant	\$13,154.96
Louise	Scanzani	Instructional Assistant	\$13,154.96
Tina	Skinner	Instructional Assistant	\$13,154.96
Wayne	Smart	Custodian	\$25,313.60
Maureen	Smith	Instructional Assistant	\$13,660.92
Ronald	Stephen	Custodian	\$25,313.60
Jolene	Szynkiewicz	Instructional Assistant	\$14,337.96
Linda	Vanti	Instructional Assistant	\$14,889.42
Cheryl	Vermette	Instructional Assistant	\$14,337.96
Anne	Wagner	Secretary	\$33,403.50
Pamela	Walsh	Secretary	\$31,785.00
Laura	Weigler	Secretary	\$20,363.25
Treacy	Weiner	Secretary	\$16,930.60
Raymond	Wilkins	Maintenance	\$39,889.40
Alan	Witt	Library Secretary	\$14,749.00
Deiree	Wong	Instructional Assistant	\$8,857.08
Elizabeth	Young	Instructional Assistant	\$14,889.42
Laura	Young	Instructional Assistant	\$13,154.96
Suzanne	Zsofka	Instructional Assistant	\$14,337.96

**Pelham School District  
Lunch Staff Employees  
2006-2007**

First Name	Last Name	Assignment	Contract Amt.
Lori Ann	Beaulieu	Lunch Program	\$9,971.78
Paula	Broadbent	Lunch Program	\$9,038.43
Brenda	Burton	Secretary/Bookkeeper	\$24,514.35
Josephine	Cammarata	Lunch Program	\$4,936.54
Adrien	Chamberland	Lunch Program	\$3,019.95
Rebecca	Chamberland	Lunch Program	\$7,434.94
Estelle	Cohen	Lunch Program	\$3,638.34
Kathleen	Comtois	Lunch Program	\$3,611.28
Wendy	Crossley	Lunch Program	\$18,766.02
Kathleen	Ernst	Lunch Program	\$18,289.11
Karen	Floyd	Lunch Program	\$4,225.94
Carla	Forlizzi	Lunch Program	\$8,385.45
Kelley	Gervais	Lunch Program Mgr	\$9,394.71
Sharon	Goupil	Lunch Program	\$7,940.58
Jacqueline	Grzesik	Lunch Program Mgr	\$18,532.13
Phyllis	Hall	Lunch Program	\$8,118.00
Kimberly	Hanifran	Lunch Program	\$7,739.16
Mary	Harb	Lunch Program	\$8,877.14
Jodi	Jones	Lunch Program	\$8,024.52
Sandra	Jones	Lunch Program	\$12,045.06
Roberta	Kosek	Lunch Program	\$3,200.54
Linda	Kubit	Lunch Program	\$15,772.12
Michelle	LaRose	Lunch Program	\$10,015.68
Dana	LaTour	Lunch Program	\$4,500.00
Kristen	Leahy	Lunch Program	\$2,186.94
Susan	Lemieux	Lunch Program	\$7,330.80
Diana	Loder	Lunch Program	\$11,913.20
Jean	Long	Lunch Program	\$8,885.49
Donna	Niemaszyk	Lunch Program	\$14,587.70
Rhonda	Peckham	Lunch Program	\$6,735.63
Ellen	Pothier	Lunch Program Mgr	\$12,295.92
Richard	Sariceno	Lunch Program Director	\$44,943.00
Erica	Soucy	Lunch Program Mgr	\$18,427.50
Linda	Spracklin	Lunch Program Mgr	\$11,186.81
Laura	Taylor	Lunch Program	\$8,892.78
Diane	Winter	Lunch Program	\$2,789.64

**Pelham School Board Report  
-2007 Annual Report-**

The Board would like to thank all the dedicated, hardworking people that make up the School District of Pelham. The year has led us to changes, challenges and accomplishments. We are humbled by the nature of our responsibility to the people of Pelham.

We had the pleasure of hiring Dr. Frank Bass as our new Superintendent, a former Assistant Superintendent in the Manchester School System. He comes to us with experience and vision, please welcome him to our district.

Kathleen Sargent, an experienced and dedicated professional was hired as our new Business Administrator. Kathleen comes to us with over twenty-five years helping New Hampshire school districts meet their financial needs.

The town funded a study to look at the long term school district building needs. Maranace Architects completed their study and has presented their comprehensive plan. This plan will take us well into the future and offers a comprehensive solution to meet our future needs and solves the school districts overcrowding issues.

This board is committed to improving the present curriculum offered in the Pelham School District. The staff and administration of all our schools are behind this effort to elevate the courses offered to our students.

The Board wishes to thank the staff that has chosen to retire. We will miss your leadership and dedication. We would like to welcome the new staff and challenge you all to strive to lead our students and provide a commitment to this special community.

As we continue forward, I encourage parents, grandparents, mentors and others in our community to become involved in our school system. If you choose to volunteer, serve on a committee or attend a school event, your involvement is valuable and elevates the quality of education in Pelham.

Sincerely,

Bruce Couture

Chairman Pelham School Board

**SUPERINTENDENT OF SCHOOLS  
ANNUAL REPORT  
2007**

Although only in the employ of the Pelham School District since July 1<sup>st</sup>, I am pleased to say that so many good things have occurred for the Pelham schools and I certainly want to applaud Dr. Cutler and her staff for the efforts underway in the first half of the year that set the stage for the opening of the 2007-08 academic year in our schools. Excellence has been and will continue to be the watchword in our district as we continue to provide the very best educational opportunity for the students we serve. NECAP results as well as PSAT/SAT scores will remain one of our major charges as we move forward into 2008 and beyond. To that end, we are currently exploring partnerships with the College Board/Advanced Placement to provide resources and services for staff and students as part of a long range commitment.

Kindergarten has also been the focus of much discussion, especially at the State level. Although there was a great deal of pressure from the legislature to implement Kindergarten at all schools throughout the state by 2008, it appears that districts will have at least another year to plan for such eventuality. State aid to these mandated programs is still in flux, though it is most likely that no monies will be forthcoming for the actual operation of the program, which means the costs of the teachers and associated materials would have to be borne by the school district. Our Assistant Superintendent, Mrs. Roxanne Wilson, is heading up a committee to study the issue and come back with recommendations as to how we proceed from here.

Much of our attention this year has focused on the new high school building project. The Pelham School Board has worked tirelessly over the last year to secure land for a proposed building site and hired an architectural firm to begin design of what this new high school would be. The opportunities for the town of Pelham, if this new high school should pass, will be enormous. It is not just new bricks and mortar and a change of venue, it is a renewed sense of pride and ownership, a place where faculty and students alike share in the vision of new horizons and a new beginning. Yet, regardless of whether the bond passes or not, our current high school facility has been upgraded to meet standards from the Fire Department, as well as improve the overall safety and security of the building. To that end, the Pelham Police Chief, Joseph Roark, helped secure a federal grant for surveillance cameras in the high school as well as recommendations for safety/security upgrades in each of our buildings. Our School Board takes these issues very seriously and has taken the necessary steps to address these issues before the 2007-08 academic year comes to an end.

We are also very pleased with the addition of our new Business Administrator, Mrs. Kathleen Sargent, who in matter of a few months has completely revamped our budgetary preparation and in the process kept the operational costs of all of our buildings throughout the district at the same level as last year. Our food service program also has a new director, Mrs. Megan Bizzarro, who has turned around the food service budget and operation, and we have heard rave reviews from even as far as across the border in Windham. A great deal of time has been spent on budget preparation and we are most appreciative of the efforts of our School Board, Principals, and the Pelham Budget Committee in ensuring this process is fiscally prudent while at the same time meeting the needs of our students.

Population projections over the last few years have not materialized and that has proven to be most fortuitous, for we will not have to encounter additional space needs at any of our schools-- at least in the near term. Below are the current enrollment figures for all of our schools:

Official enrollment counts of October 1, 2007: 2166 students.

Grade R/1	177	Grade 5	201	Grade 9	175
Grade 2	206	Grade 6	164	Grade 10	188
Grade 3	198	Grade 7	186	Grade 11	166
Grade 4	164	Grade 8	179	Grade 12	162

All in all it has been a very productive and rewarding year for the Pelham School District. I must also add that whatever success our schools enjoy is largely due to the efforts of so many in the town who have served on countless boards and committees to ensure that our students receive the very best education we can provide.

Respectfully submitted,

Frank Bass, Ph.D.  
Superintendent of Schools

## **Director of Special Services -2007 Annual Report-**

During the 2006-2007 school year, the Pelham School District provided a wide range of special education and related services to 362 students. Forty-two of the students served were at the preschool or kindergarten level. Students with educational disabilities comprised 13% of the total school age population.

Students with educational disabilities are provided with special education and related services from the age of three. Since the creation of public special education preschool and kindergarten programs, the Pelham School District has provided services to students through the Windham School District. The numbers and needs of our youngest students have increased in the face of limited preschool facilities in the Windham School District. In the spring of 2007, salient space needs prompted the Joint School Board to agree that the long-time partnership between the two districts, SAU 28 Preschool Services, is rapidly approaching non-viability and will be dissolved in the fall of 2009.

In grades 1 (including readiness) and up, only 3.6% of our special education students were served in programs outside the school district. This is a direct result of the dedication and hard work of those individuals who choose to apply their skills within our District. We are most fortunate to have teachers, administrators, therapists and many other important staff members who do their best each day to ensure that every student succeeds.

Due to voter support in the spring of 2006, an additional special education teacher was hired for Pelham Elementary School. This has proven to be a tremendous benefit to our students. In a large elementary school, students are provided with personalized service, and special education students at Pelham Elementary School continue to make adequate yearly progress as indicated on state-wide assessments.

Special education teachers at Pelham Memorial School had an average caseload of 31 students during the 2006-2007 school year. This high student to teacher ratio placed a strain on teachers, our students with disabilities and their parents. Pelham Memorial School has subsequently been identified as a school in need of improvement in the area of reading due to the performance of our special education students the New England Common Assessment Program. The Pelham community demonstrated support for our adolescents with educational disabilities in the spring of 2007, by approving the addition of another special education teacher at Pelham Memorial School. The 2006-2007 school year closed with the anticipation of more manageable special education caseloads at Pelham Memorial School.

Students with educational disabilities at Pelham High School continued to demonstrate adequate progress on statewide assessments during the 2006-2007 school year. However, from the fall of 2006 to the fall of 2007, the average number of students per special education teacher at Pelham High School rose by 23%. Increased numbers of students, combined with additional state federal requirements for reporting and program development, have created the definitive need for a special education teacher to be added to the staff of Pelham High School. Maintaining a reasonable student to staff ratio will allow our high school students with educational disabilities to progress adequately and receive the level of educational services that they are entitled to. It is my hope that our community will continue to show a commitment to providing an appropriate education for all Pelham students by authorizing the hiring of an additional special education teacher at Pelham High School.

Please accept my sincere gratitude for the ongoing opportunity to serve the Pelham School District and this fine community as the Director of Special Services.

Special Services Notation:

On August 30, 1999, New Hampshire RSA 32:11(a) became effective. This law requires that each school district provide in its annual report an accounting of actual expenditures by the district for special education programs and services for the previous two fiscal years, including offsetting revenues from all sources. The following constitutes the required information for FY '06 and FY '07.

**Accounting of Special Education Expenditures and Revenues**

**Pelham School District**

**2005-06**

**Special Education Expenses**

• Transportation, supplies, instruction and tuition	3,631,129
• Federal special education funds	<u>334,883</u>
	<b>\$3,966,012</b>

**Special Education Revenues**

• Catastrophic aid	262,768
• Federal special education funds	334,883
• Medicaid reimbursement	<u>135,856</u>
	<b>\$ 733,507</b>

**Actual District Cost**

• Expenditures less revenues	<b>\$3,232,505</b>
------------------------------	--------------------

**2006-07**

**Special Education Expenses**

• Transportation, supplies, instruction and tuition	3,662,340
• Federal special education funds	<u>429,975</u>
	<b>\$4,092,315</b>

**Special Education Revenues**

• Catastrophic aid	308,985
• Federal special education funds	429,975
• Medicaid reimbursement	<u>88,652</u>
	<b>\$ 827,612</b>

**Actual District Cost**

• Expenditures less revenues	<b>\$3,264,703</b>
------------------------------	--------------------

Respectfully submitted,

Tina H. McCoy  
Director of Special Services  
SAU 28

*In accordance with SAU 28's local Child Find Program, referrals for students between the ages of 0 and 21 who are suspected of having an educational disability can be made at any time by contacting the Director of Special Services.*

## **Pelham School District Technology Report - 2007**

In 2007, the Pelham School District has become closer to reaching a technology service level for every classroom, student, teacher, and administrator. Technology is no longer a peripheral part of education- it is an integrated part of everything we do from taking student attendance, to communicating with parents, to preparing lessons that are dynamic and poignant, to preparing students to enter college or the workforce with skills that are expected of every 21<sup>st</sup> Century citizen.

In executing the second year of the three year District Technology Plan, the computers at Pelham High School were replaced. In most places at PHS, instead of replacing aging desktop computers with new desktop computers that will last 3-5 years, we installed thin client computers which are expected to last at least ten years while cutting energy bills in half. Thin client computers have no moving parts and are relatively simple electronic devices. They rely on a powerful server to do most of the work. The thin client merely communicates with the server and displays the video on the monitor.

This move to thin client computers is an important shift in the District as it provides a way for the District to break the never ending computer replacement cycle. By extending the expected life cycle of a computer from five years to ten-plus years, it will save the District about a million dollars over the next 10-15 years.

There are some other important initiatives the deserve mention. First, starting in January, 2007, all students and staff members have access to the files and applications they use at school from anywhere in the world over the Internet. If a student uses Adobe Photoshop in their Graphic Arts class, instead of having to purchase the \$600 application to use at home, the student can now use the District's version of the software, for free, using the student's home computer and an Internet connection.

Next, students at Pelham High School can now access their grades and attendance in real time using the Student Portal. Parents at both PMS and PHS have been able to use the Parent Portal for about two years. Now, by giving students access, we believe real progress will be made in the learning environment for students because when students take ownership for their education, the results are known to improve. Over 90% of our students have had their records accessed by the parent portal, the student portal, or both. Starting in the Fall of 2007, students at Pelham Memorial School will also have access to their grades and attendance data through the Student Portal.

Going forward, with the support of the School Board, Budget Committee, and voters, the District will upgrade the technology at Pelham Elementary School as outlined in the technology plan. In addition, as the final infrastructure pieces are put in place, the focus of the District in the area of technology will shift to focus on how the solid infrastructure put in place can be used to improve instruction, learning, and classroom performance.

Respectfully submitted,

Adam Steel – Director of Technology

**Pelham Elementary School  
Principal's Report  
2007-08**

Pelham Elementary School is now home to 945 students in readiness through grade five. It is known for its diverse classroom configurations of traditional, looping and multiage. Volunteerism is a highlight of the school. With hundreds of volunteers from parents, community members and students from Memorial School and Pelham High School, Pelham Elementary has again been the recipient of the Blue Ribbon Award for outstanding volunteerism.

In addition, the students of Pelham Elementary are offered a variety of extra curricular activities beyond the regular school day. These activities include soccer, volleyball, jump rope, newspaper club, student leadership, poetry, art, chorus, band, sign language and Destination Imagination.

The curriculum continues to be a priority across the district as work is being done by teams of teachers and administration to align the curriculum to grade level and grade span expectations. This year a new committee is working together to identify the essential standards in science and develop common assessments for each grade level. In addition, core curriculum maps are being developed in writing and math by teachers at the elementary school. The goal of this curriculum work is to provide every student with a consistent curriculum at each grade level, regardless of who he/she may have for a teacher. The Unified Arts teachers are also creating core maps in each of their content areas.

New to our professional staff this year is Ms. Natalie Dickinson, our Library Media Specialist, Mrs. Rebecca Cummings, teaching grade five, and Ms. Christine Kiss, Speech Pathologist. We are delighted to welcome these three newcomers to our staff. A more recent addition is Mrs. Stephanie Fleet who is replacing Dr. Robertson who left at Thanksgiving to pursue a different professional career path.

Once again without the ongoing support of our PTA, co-chaired by Mrs. Mary Collins and Mrs. Jennifer McPhee, Pelham Elementary students and staff would not have so many wonderful educational opportunities. Thanks to the PTA, the students had a healthy fun fitness day in October raising money to sponsor class trips. Thank you also to Mr. Anthony Bolduc for his work in creating a new fun activity, "the obstacle course", which was enjoyed by students and staff and parents!

It continues to be a pleasure being a part of your child's first educational experiences at Pelham Elementary School. Thank you for your ongoing support.

Sincerely,

Alicia LaFrance  
Principal

**Pelham Memorial School**  
**Principal's Report**

I will begin my Annual Principal's Report by recognizing a veteran Memorial staff member who retired in June of 2007. Mrs. Joanne Willman served the children of Pelham for almost 30 years. Mrs. Johnson served in many different teaching capacities while at Memorial School. She taught grade 7 Math teacher in her final years at our school. We wish Mrs. Willman a healthy and restful retirement.

This past year has been a busy one for both staff and students at Pelham Memorial School. Some goals have been accomplished, while others are still works in progress.

Our state test results were not as high as we would have liked them. We did not make our adequate yearly progress in the area of Reading as a school. We are, therefore, busy working on an improvement plan for that academic area. We were very pleased with our grade 8 writing scores this year, as they showed a marked improvement. We have been working hard with writing prompts across the curriculum and are test results are a credit to this. We also continued using the NWEA computerized testing program in Math, English and Reading for all of our students in both the fall and spring of 2006-2007. These tests gave individualized results in less than 48 hours and provided excellent student data to the classroom teachers.

Our teachers continue working on their curriculum maps. We have worked hard aligning our school curriculum with the state grade level equivalencies in all subject areas. This is an ongoing process.

All of our teachers are utilizing teacher websites to post homework assignments and classroom activities. Many of our textbooks are also available on-line for easy access. Some of our teachers are using web based assignments for students to access at home. They can hand their work directly to the teacher, via staff inboxes. Our school continued to utilize the Parent Portal as a means of parent communication. Parents can view their students' grades in an up-to-the minute format and communicate with teachers through the portal. More than 60% of our parents are taking advantage of this technology.

We have continued our year-long school spirit program with daily trivia, homeroom contests, door-decorating contests, community can drives and student dances. The students' energy and spirit never ceases to amaze us..

Once again our students showed their generosity towards the community of Pelham with their holiday donations to the Good Neighbor Fund. This year both staff and students collected over \$1,100 to assist the residents of Pelham during the holiday season.

Mr. William Dugan, chair of our Social Studies department, was honored for a second year in a row this year. Mr. William Dugan was recognized as the State of NH VFW Middle School Teacher of the Year. Mr. Dugan won both the district and the state award again this year. Congratulations!

Once again, our 8<sup>th</sup> graders had a successful spring trip to Washington, DC. in May of this year. The weather cooperated and it was a wonderful experience for everyone. Thank you to the community members who contributed to our DC fund to make this a memorable experience for all of the students.

Our extra-curricular participation continued to grow. We successfully fielded 14 teams this year. Our golf team steadily grows with each passing year.

We continued to work on building improvements with the addition of some no longer needed PHS computers for our classrooms. Our locker rooms also sport new coats of paint.

In conclusion, it is always an honor to serve as Memorial School's principal. With the support of parents and community, we will continue to "put our children first". We will strive to provide academically challenging programs, while providing a safe and nurturing environment for the middle school children of Pelham.

Respectfully submitted,

Catherine Pinsonneault  
Principal

## **Pelham High School Principal's Report**

It is again my pleasure to reflect on the status of Pelham High School. As a school we have been living our mission statement to educate students so that they may pursue life goals, participate fully as active citizens, and become socially responsible community members. We are living and working in an extraordinary time of metamorphosis and opportunity for students and educators.

This past year various renovations to the facility—six modular classrooms, three reconfigured interior classrooms, and a front exit provided additional safety features. Members of the maintenance department applied over 60 gallons of paint to the walls and ceilings of the school. New computers—thick and thin clients—replaced outdated hardware.

Just as today's global marketplace was born out of a combination of technological advances and opportunity, the advent of the web log, or "blog" is giving rise to the PHS global classroom. Classroom blogs have been used in science and social studies classes. Additionally, students and faculty are utilizing the remote computer access to school applications and files from home computers. Parents and students, in increasing numbers, access the student and parent portal for information on grades and attendance.

We are developing our students' life skills as they learn to live in an environmentally sustainable community. Paper and plastic recycling is an integral part of a comprehensive environmental program that the PHS recycling committee is incorporating to reduce environmental impact and raise awareness.

Excellent work marks the beginning of revolutionary work on competency based instruction and assessment at PHS. Many courses have established competencies, common assessments are being developed, and school wide rubrics are being implemented as part of classroom instruction and formative assessments.

The date for the New England Association of Schools and Colleges accreditation visit is fast approaching. The standards reports have been written and approved and preparations are nearly completed for the anticipated arrival of the visiting team. The accreditation team will spend four days at Pelham High School, talking with students, staff, parents, and community members. Team members will shadow students, visit classes, and examine evidence of curriculum, assessment practices, and instruction.

Our students and staff have demonstrated courage, commitment, and strength as members of champion athletic teams—the 2007 Football team; supportive clubs and organizations—the Ambassadors, sponsors with the Guidance department of the Freshman transition; the "Phabulous" students engaged in summer reading and related activities; students enrolled in 18 Running Start College Credit and Advanced Placement classes; and students and staff who routinely stay after school for extra academic assistance or other school activities.

Holding quality as the standard for our expectations we continue to strive to overcome the barriers presented by the physical facility. This has become a virtual impossibility and we implore the residents of Pelham to have the courage, commitment, and strength to solve the space and facility issues for PHS.

Respectfully submitted,

Dorothy Mohr, Ph. D.  
Principal, Pelham High School

## PELHAM SCHOOL DISTRICT ENROLLMENT

<u>Grade</u>	<u>Enrolled 2007-2008</u>	<u>Projected 2008-2009</u>
1	177	356
2	206	255
3	198	198
4	164	191
5	<u>201</u>	<u>199</u>
	946	1,199
6	164	215
7	186	188
8	<u>179</u>	<u>186</u>
	529	589
9	175	122
10	188	163
11	166	152
12	<u>162</u>	<u>168</u>
	691	605

## DISTRIBUTION OF SUPERINTENDENT'S SALARY

Pelham	49.0%	\$56,766.50
Windham	51.0%	<u>\$59,083.50</u>
		\$115,850.00

## DISTRIBUTION OF BUSINESS ADMINISTRATOR'S SALARY

Pelham	49.0%	\$44,186.73
Windham	51.0%	<u>\$45,990.27</u>
		\$90,177.00

PELHAM SCHOOL DISTRICT

Copy of Pelham Budget Report

Fiscal Year: 2007-2008

Definition: Proposed Budget Prep for 08-09

## Account Description

Budget 08-09  
Budget 07-08  
Expense 06-07  
Budget 06-07  
Expense 05-06  
Budget 05-06  
Expense 05-06  
Page

Fund: GENERAL FUND - 100							Page: 1
Func: REGULAR EDUCATION - 1100							
100.1100.00.112.111.000000.5	SALARIES-TEACHERS	0.0000	\$2,412,577.00	\$2,222,355.33	\$2,447,577.00	\$2,435,491.79	\$2,518,129.00
100.1100.00.114.111.000000.5	SALARIES-AIDES	0.0000	\$58,617.00	\$58,464.20	\$101,886.00	\$92,294.83	\$101,886.00
100.1100.00.120.111.000000.5	SALARIES-SUBS	0.0000	\$54,056.00	\$54,056.00	\$27,028.00	\$29,374.40	\$54,056.00
100.1100.00.121.111.000000.5	TUTORING	0.0000	\$900.00	\$900.00	\$900.00	\$0.00	\$900.00
246	100.1100.00.322.111.000000.5	MENTORING	4.0000	\$0.00	\$0.00	\$0.00	\$0.00
246	100.1100.00.430.111.000000.5	REPAIRS TO INST EQUIP	5.0000	\$3,075.00	\$3,111.02	\$1,000.00	\$975.15
100.1100.00.581.111.000000.5	PROFESSIONAL MEETING	0.0000	\$1,500.00	\$1,500.00	\$1,750.00	\$1,610.77	\$3,000.00
100.1100.00.610.111.000000.5	SUPPLIES	8.0000	\$34,590.00	\$34,601.59	\$32,823.00	\$32,823.00	\$44,780.00
100.1100.00.621.111.000000.5	SUPPLIES-ART	10.0000	\$7,505.00	\$7,286.84	\$7,453.00	\$7,453.00	\$7,632.00
100.1100.00.610.111.000000.5	SUPPLIES READING	0.0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100.1100.00.611.000000.5	SUPPLIES-PHY EDUC	11.0000	\$886.00	\$879.84	\$978.00	\$964.20	\$1,100.00
100.1100.11.610.111.000000.5	SUPPLIES-MATH	12.0000	\$7,520.00	\$7,520.00	\$6,595.00	\$6,595.00	\$10,746.00
100.1100.12.610.111.000000.5	SUPPLIES-MUSIC	13.0000	\$1,450.00	\$1,450.00	\$1,527.00	\$1,430.61	\$1,670.00
Printed: 01/17/2008	10:19:24 AM	Report:	rptGLGenBudgetRptUsingDefinition	2.1.07			

## PELHAM SCHOOL DISTRICT

### Copy of Pelham Budget Report

Fiscal Year: 2007-2008

Definition: Proposed Budget Prep for 08-09

Account	Description	Page	Budget 05-06	Expense 05-06	Budget 06-07	Expense 06-07	Budget 07-08	Budget 08-09
100.1100.13.610.111.0000000.5	SUPPLIES-SCIENCE	14.0000	\$3,800.00	\$3,800.00	\$3,950.00	\$3,950.00	\$4,300.00	\$4,300.00
100.1100.15.610.111.0000000.5	SUPPLIES-SOCIAL STUDIES	15.0000	\$1,500.00	\$1,500.00	\$1,528.00	\$1,528.00	\$2,567.00	\$2,767.50
100.1100.18.610.111.0000000.5	SUPPLIES-ENRICHMENT	16.0000	\$2,582.00	\$2,582.00	\$1,678.00	\$1,633.78	\$2,060.00	\$2,538.00
100.1100.23.610.111.0000000.5	SUPPLIES-READING	17.0000	\$6,518.00	\$6,518.00	\$8,559.00	\$8,531.75	\$11,849.00	\$12,742.00
100.1100.00.640.111.0000000.5	BOOKS	0.0000	\$2,900.00	\$9,712.18	\$0.00	\$0.00	\$0.00	\$0.00
100.1100.05.640.111.0000000.5	DO NOT USE - BOOKS	0.0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100.1100.11.640.111.0000000.5	BOOKS-MATH	18.0000	\$3,000.00	\$3,000.00	\$9,763.00	\$9,303.20	\$3,420.00	\$38,022.00
100.1100.12.640.111.0000000.5	BOOKS-MUSIC	19.0000	\$500.00	\$218.07	\$375.00	\$183.56	\$338.00	\$700.00
100.1100.13.640.111.0000000.5	BOOKS-SCIENCE	20.0000	\$3,400.00	\$3,399.93	\$8,044.00	\$7,579.51	\$9,203.00	\$14,770.00
100.1100.15.640.111.0000000.5	BOOKS-SOCIAL STUDIES	21.0000	\$0.00	\$0.00	\$4,520.00	\$4,343.18	\$5,468.00	\$900.00
100.1100.23.640.111.0000000.5	BOOKS-READING	22.0000	\$36,052.00	\$36,052.00	\$21,804.00	\$21,704.70	\$22,020.00	\$26,650.00
100.1100.13.641.111.0000000.5	PERIODICALS	0.0000	\$6,137.00	\$6,137.00	\$0.00	\$0.00	\$0.00	\$0.00
100.1100.00.733.111.0000000.5	NEW FURNITURE & FIXTURES	9.0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,895.00

## PELHAM SCHOOL DISTRICT

### Copy of Pelham Budget Report

Fiscal Year: 2007-2008

Definition: Proposed Budget Prep for 08-09

Account	Description	Page	Budget 05-06	Expense 05-06	Budget 06-07	Expense 06-07	Budget 07-08	Budget 08-09
100.1100.00.734.111.0000000.5	EQUIPMENT	0.0000	\$330.00	\$330.00	\$3,282.00	\$2,457.00	\$4,402.00	\$1,150.00
100.1100.00.737.111.0000000.5	REPLACE OF INST EQUIP	0.0000	\$0.00	\$0.00	\$3,800.00	\$3,737.90	\$5,400.00	\$3,750.00
Func: REGULAR EDUCATION - 1100		234.0000	\$2,649,395.00	\$2,465,374.00	\$2,696,820.00	\$2,673,965.33	\$2,816,426.00	\$2,823,593.13
Func: SPECIAL EDUCATION - 1200								
100.1200.00.112.111.0000000.5	SALARIES SPED TEACHERS	0.0000	\$208,700.00	\$203,425.00	\$247,100.00	\$241,505.18	\$257,735.00	\$268,740.00
100.1200.00.114.111.0000000.5	SALARIES SPED AIDES	0.0000	\$40,806.00	\$38,219.46	\$40,806.00	\$40,510.77	\$51,885.00	\$638,997.45
248 100.1200.00.610.111.0000000.5	SUPPLIES	25.0000	\$2,800.00	\$2,800.00	\$1,700.00	\$1,483.06	\$1,800.00	\$2,600.00
100.1200.00.640.111.0000000.5	BOOKS	26.0000	\$5,915.00	\$5,703.78	\$6,217.00	\$6,160.68	\$6,477.00	\$4,700.00
100.1200.00.734.111.0000000.5	EQUIPMENT	27.0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,475.00
100.1200.00.737.111.0000000.5	REPLACEMENT EQUIPMENT	28.0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$150.00
Func: SPECIAL EDUCATION - 1200								
Func: COCURRICULAR PROGRAMS - 1410								
100.1410.00.112.111.0000000.5	SALARIES-COCURRICULA R	0.0000	\$7,757.00	\$7,757.00	\$7,757.00	\$7,757.00	\$12,802.00	\$12,802.00
Func: COCURRICULAR PROGRAMS - 1410								
		0.0000	\$7,757.00	\$7,757.00	\$7,757.00	\$7,757.00	\$12,802.00	\$12,802.00

## PELHAM SCHOOL DISTRICT

### Copy of Pelham Budget Report

Fiscal Year: 2007-2008

Definition: Proposed Budget Prep for 08-09

Account	Description	Page	Budget 05-06	Expense 05-06	Budget 06-07	Expense 06-07	Budget 07-08	Budget 08-09
Func: Extra Curricular Activity - 1420								
100.1420.00.810.111.0000000.5	EXTRA CURRICULAR ACTIVITIES	29.00000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Func: Extra Curricular Activity - 1420		29.00000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Func: GUIDANCE SERVICES - 2120								
100.2120.00.112.111.000000.5	SALARY GUIDANCE	0.00000	\$113,780.00	\$112,786.32	\$113,780.00	\$110,283.25	\$107,900.00	\$194,460.00
100.2120.00.610.111.000000.5	SUPPLIES	30.00000	\$3,792.00	\$3,792.00	\$9,444.00	\$9,444.00	\$10,031.00	\$8,369.00
249	Func: GUIDANCE SERVICES - 2120	30.00000	\$117,572.00	\$116,578.32	\$123,224.00	\$119,727.25	\$117,931.00	\$202,829.00
Func: HEALTH SERVICES - 2130								
100.2130.00.112.111.000000.5	SALARY NURSE	0.00000	\$41,639.00	\$42,000.18	\$48,368.00	\$48,368.00	\$50,128.00	\$48,368.00
100.2130.00.610.111.000000.5	SUPPLIES	31.00000	\$2,850.00	\$2,850.00	\$3,310.00	\$3,278.63	\$3,525.00	\$3,660.00
Func: HEALTH SERVICES - 2130		31.00000	\$44,489.00	\$44,850.18	\$51,678.00	\$51,646.63	\$53,653.00	\$52,028.00
Func: PSYCHOLOGICAL TESTING SERVICES - 2142								
100.2142.00.610.111.000000.5	DIAGNOSTIC TESTING	32.00000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,200.00
Func: PSYCHOLOGICAL TESTING SERVICES - 2142		32.00000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,200.00
Func: SPEECH SERVICES - 2150								
100.2150.00.112.111.000000.5	SALARY SPEECH	0.00000	\$64,440.00	\$64,268.85	\$64,440.00	\$62,919.32	\$66,200.00	\$64,440.00

## PELHAM SCHOOL DISTRICT

### Copy of Pelham Budget Report

Fiscal Year: 2007-2008

Definition: Proposed Budget Prep for 08-09

Account	Description	Page	Budget 05-06	Expense 05-06	Budget 06-07	Expense 06-07	Budget 07-08	Budget 08-09
100.2150.00.640.111.0000000.5	BOOKS	33.0000	\$760.00	\$760.00	\$838.00	\$833.46	\$925.00	\$925.00
Func: SPEECH SERVICES - 2150		33.0000	\$65,200.00	\$65,028.85	\$65,278.00	\$63,752.78	\$67,125.00	\$65,365.00
Func: OT SERVICES - 2163		33.0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100.2163.00.610.111.0000000.5	SUPPLIES OCCPATIONAL THERAPY	0.0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100.2163.00.650.111.0000000.5	SOFTWARE	0.0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100.2163.00.734.111.0000000.5	EQUIPMENT	0.0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
250	100.2163.00.737.111.0000000.5	REPLACEMENT EQUIPMENT	0.0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Func: OT SERVICES - 2163		0.0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Func: OTHER SUPPORT SERVICES - 2190		34.0000	\$600.00	\$600.00	\$600.00	\$475.60	\$600.00	\$600.00
100.2190.00.690.111.0000000.5	ASSEMBLIES	34.0000	\$600.00	\$600.00	\$600.00	\$475.60	\$600.00	\$600.00
Func: OTHER SUPPORT SERVICES - 2190		34.0000	\$600.00	\$600.00	\$600.00	\$475.60	\$600.00	\$600.00
Func: IMPROVEMENT OF INSTRUCTION - 2210		35.0000	\$3,000.00	\$2,975.02	\$3,800.00	\$4,850.75	\$4,000.00	\$0.00
100.2210.00.320.111.0000000.5	TEACHERS WORKSHOPS	36.0000	\$700.00	\$564.45	\$250.00	\$250.00	\$250.00	\$250.00
100.2210.00.641.111.0000000.5	PROFESSIONAL PUBLICATIONS	71.0000	\$3,700.00	\$3,539.47	\$4,050.00	\$5,100.75	\$4,250.00	\$250.00

## PELHAM SCHOOL DISTRICT

### Copy of Pelham Budget Report

Fiscal Year: 2007-2008

Definition: Proposed Budget Prep for 08-09

Account	Description	Page	Budget 05-06	Expense 05-06	Budget 06-07	Expense 06-07	Budget 07-08	Budget 08-09
<hr/>								
Func: LIBRARY SERVICES - 2222								
100.2222.00.114.111.0000000.5	SALARY LIBRARY AIDE	0.0000	\$22,849.00	\$22,849.00	\$23,616.00	\$23,216.00	\$24,319.00	\$16,266.25
100.2222.00.430.111.0000000.5	REPAIRS AND MAINTENANCE	37.0000	\$900.00	\$810.00	\$900.00	\$0.00	\$900.00	\$900.00
100.2222.00.444.111.0000000.5	AUDIOVISUAL	38.0000	\$1,400.00	\$1,354.37	\$1,000.00	\$971.73	\$1,000.00	\$0.00
100.2222.00.610.111.0000000.5	SUPPLIES	39.0000	\$2,750.00	\$2,750.00	\$2,400.00	\$1,208.76	\$2,400.00	\$3,900.00
100.2222.00.640.111.0000000.5	BOOKS	40.0000	\$12,795.00	\$12,795.00	\$13,400.00	\$12,150.66	\$2,000.00	\$2,500.00
100.2222.00.641.111.0000000.5	PERIODICALS	41.0000	\$900.00	\$894.67	\$900.00	\$772.65	\$900.00	\$900.00
100.2222.00.642.111.0000000.5	AUDIOVISUAL	42.0000	\$500.00	\$500.00	\$500.00	\$75.00	\$600.00	\$600.00
100.2222.15.680.111.0000000.5	SUPPLIES-MAPS	43.0000	\$737.00	\$737.00	\$600.00	\$404.46	\$600.00	\$600.00
100.2222.00.733.111.0000000.5	EQUIPMENT	44.0000	\$480.00	\$0.00	\$1,250.00	\$1,028.36	\$800.00	\$0.00
Func: LIBRARY SERVICES - 2222								
100.2410.00.110.111.0000000.5	SALARY PRINCIPAL	324.0000	\$43,311.00	\$42,690.04	\$44,566.00	\$39,827.62	\$33,519.00	\$25,666.25
Func: OFFICE OF THE PRINCIPAL - 2410								
100.2410.00.111.111.0000000.5	SALARY ASST PRINCIPAL	0.0000	\$81,300.00	\$76,220.00	\$83,739.00	\$80,507.00	\$86,249.00	\$86,249.00
100.2410.00.112.111.0000000.5	SALARY REGULAR	0.0000	\$4,552.00	\$3,666.70	\$4,552.00	\$0.00	\$4,552.00	\$4,552.00

Printed: 01/17/2008 10:19:24 AM Report: rptGLGenBudgetRptUsingDefinition

2.1.07

Page: 6

PELHAM SCHOOL DISTRICT

Copy of Pelham Budget Report

Fiscal Year: 2007-2008

Definition: Proposed Budget Prep for 08-09

Page **Budget 05-06** **Expense 05-06** **Budget 06-07** **Expense 06-07** **Budget 07-08** **Budget 08-09**

Printed: 01/17/2008		Report: rptGLGenBudgetRptUsingDefinition		Page: 7	
100.2410.00.115.11.0000000.5	Salaries Secretaries	0.0000	\$80,934.00	\$80,934.00	\$81,884.66
100.2410.00.534.111.0000000.5	Supplies-Postage	45,0000	\$3,000.00	\$3,000.00	\$3,000.00
100.2410.00.581.111.0000000.5	Professional Meeting	46,0000	\$0.00	\$0.00	\$0.00
100.2410.00.610.111.0000000.5	Supplies	47,0000	\$3,100.00	\$3,090.73	\$6,700.00
100.2410.00.810.111.0000000.5	Professional Membership	48,0000	\$745.00	\$745.00	\$1,360.00
Func: OFFICE OF THE PRINCIPAL - 2410		186,0000	\$242,167.00	\$229,456.43	\$253,305.00
Func: OTHER SUPPORT SERVICES - 2490		0.0000	\$7,200.00	\$7,200.00	\$7,200.00
100.2490.00.112.111.0000000.5	Salaries-Department Heads	49,0000	\$920.00	\$893.47	\$1,341.00
100.2490.00.610.111.0000000.5	Supplies-Report Cards	49,0000	\$8,120.00	\$8,093.47	\$8,541.00
Func: OTHER SUPPORT SERVICES - 2490		0.0000	\$170,348.00	\$176,454.07	\$187,551.00
Func: OPERATING BUILDINGS SERVICES - 2620		0.0000	\$41,107.00	\$45,435.81	\$41,107.00
100.2620.00.118.111.0000000.5	Salaries Custodians	53,0000	\$11,000.00	\$11,799.49	\$11,000.00
100.2620.00.411.111.0000000.5	Water	54,0000	\$2,713.00	\$2,713.00	\$2,407.19
100.2620.00.421.111.0000000.5	Rubbish	55,0000	\$3,000.00	\$3,000.00	\$3,000.00

## PELHAM SCHOOL DISTRICT

### Copy of Pelham Budget Report

Fiscal Year: 2007-2008

Definition: Proposed Budget Prep for 08-09

Account	Description	Page	Budget 05-06	Expense 05-06	Budget 06-07	Expense 06-07	Budget 07-08	Budget 08-09
100.2620.00.430.111.0000000.5	BUILDING REPAIRS	50.0000	\$2,500.00	\$19,935.13	\$5,000.00	\$15,782.76	\$9,000.00	\$22,980.00
100.2620.00.432.111.0000000.5	REPAIRS - EQUIPMENT	51.0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,920.00
100.2620.00.531.111.0000000.5	TELEPHONE	56.0000	\$12,600.00	\$12,591.85	\$14,500.00	\$12,414.63	\$14,500.00	\$14,500.00
100.2620.00.610.111.0000000.5	SUPPLIES	52.0000	\$117,100.00	\$19,365.94	\$20,000.00	\$21,655.92	\$22,000.00	\$25,000.00
100.2620.00.622.111.0000000.5	ELECTRICITY	57.0000	\$72,682.00	\$76,182.93	\$72,622.00	\$82,272.12	\$72,622.00	\$88,350.00
100.2620.00.624 111.0000000.5	HEAT	58.0000	\$57,959.00	\$63,858.29	\$77,770.00	\$93,533.26	\$79,035.00	\$83,238.00
253	Func: OPERATING BUILDINGS SERVICES - 2620	486.0000	\$388,009.00	\$428,336.51	\$432,550.00	\$490,944.23	\$446,419.00	\$470,511.00
	Func: CARE AND UPKEEP OF GROUNDS - 2630							
	100.2630.00.430.111.0000000.5	GROUNDS REPAIRS	59.0000	\$0.00	\$0.00	\$0.00	\$0.00	\$10,000.00
	Func: CARE AND UPKEEP OF GROUNDS - 2630							
	100.2640.00.432.111.0000000.5	REPAIRS - EQUIPMENT	60.0000	\$16,252.00	\$16,441.82	\$17,100.00	\$20,565.00	\$27,030.00
	Func: CARE AND UPKEEP OF EQUIPMENT - 2640							\$7,870.00
	100.2640.00.432.111.0000000.5	REPAIRS - EQUIPMENT	60.0000	\$16,252.00	\$16,441.82	\$17,100.00	\$20,565.00	\$27,030.00
	Func: CARE AND UPKEEP OF EQUIPMENT - 2640							
	Func: REGULAR EDUCATION - 1100							
	100.1100.00.112.0000000.5	SALARIES TEACHERS	0.0000	\$1,649,335.00	\$1,639,605.23	\$1,649,335.00	\$1,626,490.37	\$1,503,448.00

## PELHAM SCHOOL DISTRICT

### Copy of Pelham Budget Report

Fiscal Year: 2007-2008

Definition: Proposed Budget Prep for 08-09

Account	Description	Page	Budget 05-06	Expense 05-06	Budget 06-07	Expense 06-07	Budget 07-08	Budget 08-09
100.1100.00.114.112.0000000.5	SALARIES AIDES	0.00000	\$56,748.00	\$56,330.76	\$64,961.00	\$55,599.11	\$64,961.00	\$68,165.55
100.1100.00.120.112.0000000.5	SALARIES SUBS	0.00000	\$26,139.00	\$26,139.00	\$13,069.00	\$13,069.00	\$26,139.00	\$26,139.00
100.1100.00.323.112.0000000.5	MENTORING	4.00000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,000.00
100.1100.18.323.112.0000000.5	PROJECT CONNECT	7.00000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,000.00
100.1100.00.430.112.0000000.5	REPAIRS TO INST. EQUIP	5.00000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,700.00
100.1100.12.430.112.0000000.5	REPAIRS TO INST EQUIP	6.00000	\$860.00	\$860.00	\$1,100.00	\$885.03	\$980.00	\$1,100.00
100.1100.00.581.112.0000000.5	PROFESSIONAL MEETING	0.00000	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$3,000.00	\$0.00
100.1100.00.610.112.0000000.5	SUPPLIES	8.00000	\$19,800.00	\$19,800.00	\$20,780.00	\$20,519.87	\$21,780.00	\$22,369.00
100.1100.02.610.112.0000000.5	SUPPLIES-ART	9.00000	\$3,614.00	\$3,614.00	\$3,875.00	\$3,831.16	\$4,720.00	\$4,941.00
100.1100.05.610.112.0000000.5	SUPPLIES-LANG ART	10.00000	\$0.00	\$0.00	\$1,556.00	\$1,556.00	\$2,156.00	\$296.55
100.1100.06.610.112.0000000.5	SUPPLIES-FOREIGN LANG	20.00000	\$210.00	\$188.45	\$180.00	\$42.87	\$300.00	\$286.00
100.1100.08.610.112.0000000.5	SUPPLIES-PHY EDUC	12.00000	\$1,823.00	\$1,811.33	\$1,759.00	\$1,759.00	\$1,760.00	\$1,700.00
100.1100.11.610.112.0000000.5	SUPPLIES-MATH	13.00000	\$882.00	\$804.85	\$1,201.00	\$1,201.00	\$1,746.00	\$1,980.00
100.1100.12.610.112.0000000.5	SUPPLIES-MUSIC	14.00000	\$1,400.00	\$1,399.14	\$2,962.00	\$2,955.14	\$1,100.00	\$1,545.00

## PELHAM SCHOOL DISTRICT

### Copy of Pelham Budget Report

Fiscal Year: 2007-2008

Definition: Proposed Budget Prep for 08-09

Account	Description	Page	Budget 05-06	Expense 05-06	Budget 06-07	Expense 06-07	Budget 07-08	Budget 08-09
100.1100.13.610.112.0000000.5	SUPPLIES-SCIENCE	15.0000	\$1,895.00	\$1,844.60	\$1,902.00	\$1,356.52	\$1,071.00	\$1,871.00
100.1100.15.610.112.0000000.5	SUPPLIES-SOCIAL STUDIES	16.0000	\$749.00	\$749.00	\$1,394.00	\$1,394.00	\$1,706.00	\$2,048.00
100.1100.16.610.112.0000000.5	SUPPLIES-COMP EDUC	17.0000	\$3,559.00	\$3,206.79	\$3,918.00	\$3,918.01	\$4,665.00	\$5,039.00
100.1100.18.610.112.0000000.5	SUPPLIES-ENRICHMENT	18.0000	\$800.00	\$685.00	\$400.00	\$345.51	\$5,940.00	\$500.00
100.1100.23.610.112.0000000.5	SUPPLIES-READING	19.0000	\$2,092.00	\$2,092.00	\$2,028.00	\$2,028.00	\$1,591.00	\$1,290.00
100.1100.05.640.112.0000000.5	BOOKS-LANG ARTS	11.0000	\$3,719.00	\$3,655.53	\$1,119.00	\$1,013.07	\$6,254.00	\$1,273.80
100.1100.06.640.112.0000000.5	BOOKS-FOREIGN ARTS	21.0000	\$478.00	\$478.00	\$615.00	\$492.34	\$653.00	\$752.00
100.1100.08.640.112.0000000.5	BOOKS-HEALTH EDUC	22.0000	\$536.00	\$471.38	\$817.00	\$706.16	\$817.00	\$828.00
100.1100.11.640.112.0000000.5	BOOKS-MATH	23.0000	\$7,586.00	\$7,574.44	\$12,412.00	\$12,412.00	\$2,101.00	\$1,673.00
100.1100.12.640.112.0000000.5	BOOKS-MUSIC	24.0000	\$2,740.00	\$2,740.00	\$2,740.00	\$2,680.98	\$3,144.00	\$3,144.00
100.1100.13.640.112.0000000.5	BOOKS-SCIENCE	25.0000	\$3,078.00	\$3,064.96	\$2,766.00	\$2,226.17	\$2,793.00	\$934.48
100.1100.15.640.112.0000000.5	BOOKS-SOCIAL STUDIES	26.0000	\$2,607.00	\$1,773.95	\$3,516.00	\$3,511.68	\$2,767.00	\$15,177.00
100.1100.16.640.112.0000000.5	BOOKS-COMP LIT	27.0000	\$215.00	\$215.00	\$472.00	\$385.02	\$900.00	\$882.93
100.1100.23.640.112.0000000.5	BOOKS-READING	28.0000	\$16,528.00	\$16,528.00	\$3,149.00	\$3,149.00	\$4,659.00	\$3,395.50

## PELHAM SCHOOL DISTRICT

### Copy of Pelham Budget Report

Fiscal Year: 2007-2008

Definition: Proposed Budget Prep for 08-09

Account	Description	Page	Budget 05-06	Expense 05-06	Budget 06-07	Expense 06-07	Budget 07-08	Budget 08-09
100.1100.00.733.112.0000000.5	EQUIPMENT	29,0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$650.00
100.1100.13.733.112.0000000.5	EQUIPMENT-SCIENCE	30,0000	\$5,649.00	\$5,649.00	\$5,950.00	\$5,877.90	\$8,149.00	\$5,300.00
100.1100.00.737.112.0000000.5	REPLACEMENT FURNITURE	31,0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,000.00
Func: REGULAR EDUCATION - 1100								
Func: SPECIAL EDUCATION - 1200								
100.1200.00.112.112.0000000.5	SALARIES SPED TEACHERS	0,0000	\$160,920.00	\$159,060.00	\$166,560.00	\$129,686.41	\$208,675.00	\$157,460.00
100.1200.00.114.112.0000000.5	SALARIES SPED AIDES	0,0000	\$28,964.00	\$27,527.87	\$28,964.00	\$28,663.76	\$31,050.00	\$31,1854.73
100.1200.00.610.112.0000000.5	SUPPLIES	32,0000	\$3,352.00	\$3,352.00	\$2,747.00	\$2,747.00	\$3,100.00	\$3,114.50
100.1200.00.640.112.0000000.5	BOOKS	33,0000	\$1,832.00	\$1,798.25	\$1,917.00	\$1,917.00	\$1,090.00	\$979.97
100.1200.00.650.112.0000000.5	SOFTWARE	34,0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00
100.1200.26.650.112.0000000.5	SOFTWARE	0,0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100.1200.00.733.112.0000000.5	FURNITURE	35,0000	\$0.00	\$0.00	\$1,161.00	\$1,194.45	\$1,125.00	\$1,697.50
100.1200.00.734.112.0000000.5	EQUIPMENT	36,0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00
100.1200.26.734.112.0000000.5	EQUIPMENT	0,0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

256

## PELHAM SCHOOL DISTRICT

### Copy of Pelham Budget Report

Fiscal Year: 2007-2008

Definition: Proposed Budget Prep for 08-09

Account	Description	Page	Budget 05-06	Expense 05-06	Budget 06-07	Expense 06-07	Budget 07-08	Budget 08-09
Func: SPECIAL EDUCATION - 1200		170.00000	\$195,068.00	\$191,738.12	\$201,349.00	\$164,208.62	\$245,040.00	\$476,206.70
Func: COCURRICULAR PROGRAMS - 1410								
100.1410.00.112.112.000000.5	SALARIES COCURRICULAR	0.00000	\$46,950.00	\$45,450.00	\$46,950.00	\$43,017.50	\$50,804.00	\$50,804.00
100.1410.00.591.112.000000.5	OFFICIALS	37.00000	\$6,500.00	\$6,500.00	\$7,100.00	\$7,100.00	\$7,930.00	\$9,185.00
100.1410.00.610.112.000000.5	SUPPLIES-ATHLETIC	38.00000	\$5,800.00	\$5,626.48	\$5,800.00	\$5,004.30	\$8,100.00	\$8,150.00
100.1410.05.610.112.000000.5	SUPPLIES-DRAMA	39.00000	\$250.00	\$0.00	\$250.00	\$228.00	\$275.00	\$300.00
Func: COCURRICULAR PROGRAMS - 1410		114.00000	\$59,500.00	\$57,576.48	\$60,100.00	\$55,349.80	\$67,109.00	\$68,439.00
Func: GUIDANCE SERVICES - 2120								
100.2120.00.112.112.000000.5	SALARY GUIDANCE	0.00000	\$65,679.00	\$37,238.78	\$65,679.00	\$47,210.72	\$69,199.00	\$94,480.00
100.2120.00.610.112.000000.5	SUPPLIES	40.00000	\$6,405.00	\$6,364.46	\$8,466.00	\$8,102.77	\$8,461.00	\$8,606.40
Func: GUIDANCE SERVICES - 2120		40.00000	\$72,084.00	\$43,603.24	\$74,145.00	\$55,313.49	\$77,660.00	\$103,086.40
Func: HEALTH SERVICES - 2130								
100.2130.00.112.112.000000.5	SALARY NURSE	0.00000	\$43,856.00	\$43,856.00	\$46,756.00	\$46,756.00	\$52,300.00	\$50,540.00
100.2130.00.610.112.000000.5	SUPPLIES	41.00000	\$2,130.00	\$1,841.32	\$2,317.00	\$2,317.00	\$2,977.00	\$3,495.00
Func: HEALTH SERVICES - 2130		41.00000	\$45,986.00	\$45,697.32	\$49,073.00	\$49,073.00	\$55,277.00	\$54,035.00

PELHAM SCHOOL DISTRICT

Copy of Pelham Budget Report

Fiscal Year: 2007-2008

Definition: Proposed Budget Prep for 08-09

Budget 05-06 Expenditure 05-06 Budget 06-07 Expenditure 06-07 Budget 07-08 Budget 08-09

## PELHAM SCHOOL DISTRICT

### Copy of Pelham Budget Report

Fiscal Year: 2007-2008

Definition: Proposed Budget Prep for 08-09

Account	Description	Page	Budget 05-06	Expense 05-06	Budget 06-07	Expense 06-07	Budget 07-08	Budget 08-09
<b>Func: IMPROVEMENT OF INSTRUCTION - 2210</b>								
100.2210.00.320.112.0000000.5	TEACHERS WORKSHOPS	48.0000	\$4,669.00	\$836.95	\$4,669.00	\$4,753.39	\$4,669.00	\$0.00
100.2210.00.641.112.0000000.5	PROFESSIONAL PUBLICATIONS	49.0000	\$752.00	\$695.19	\$652.00	\$578.35	\$652.00	\$652.00
<b>Func: IMPROVEMENT OF INSTRUCTION - 2210</b>								
100.2222.00.114.112.0000000.5	LIBRARY SERVICES - 2222	97.0000	\$5,421.00	\$1,532.14	\$5,321.00	\$5,331.74	\$5,321.00	\$652.00
<b>Func: LIBRARY SERVICES - 2222</b>								
100.2222.00.430.112.0000000.5	REPAIRS AND MAINTENANCE	50.0000	\$3,675.00	\$3,675.00	\$1,050.00	\$1,050.00	\$1,075.00	\$1,200.00
100.2222.00.610.112.0000000.5	SUPPLIES	51.0000	\$800.00	\$769.62	\$1,770.00	\$1,768.82	\$775.00	\$810.00
100.2222.00.640.112.0000000.5	BOOKS	52.0000	\$3,000.00	\$2,827.07	\$2,600.00	\$2,599.34	\$2,000.00	\$2,375.00
100.2222.00.641.112.0000000.5	PERIODICALS	53.0000	\$1,317.00	\$1,002.99	\$1,390.00	\$1,347.50	\$2,561.00	\$2,807.00
100.2222.00.642.112.0000000.5	AUDIOVISUAL-FOREIGN	54.0000	\$124.00	\$117.59	\$118.00	\$83.80	\$201.00	\$246.00
100.2222.11.642.112.0000000.5	AUDIOVISUAL-MATH	55.0000	\$617.00	\$549.86	\$336.00	\$305.90	\$245.00	\$200.00
100.2222.13.642.112.0000000.5	AUDIOVISUAL-SCIENCE	56.0000	\$615.00	\$350.89	\$297.00	\$251.29	\$354.00	\$452.00
100.2222.15.642.112.0000000.5	AUDIOVISUAL-SOCIAL STUDIES	57.0000	\$977.00	\$841.32	\$1,160.00	\$1,093.70	\$495.00	\$656.00

## PELHAM SCHOOL DISTRICT

### Copy of Pelham Budget Report

Fiscal Year: 2007-2008

Definition: Proposed Budget Prep for 08-09

Account	Description	Page	Budget 05-06	Expense 05-06	Budget 06-07	Expense 06-07	Budget 07-08	Budget 08-09
100.2222.23.642.112.0000000.5	AUDIOVISUAL-ENGLISH	58.0000	\$1,047.00	\$851.42	\$372.00	\$268.36	\$168.00	\$259.00
100.2222.13.680.112.000000.5	SUPPLIES-MAPS-SCI-CHARTS	59.0000	\$261.00	\$241.04	\$300.00	\$259.49	\$280.00	\$204.00
100.2222.15.680.112.000000.5	SUPPLIES-MAPS-SOCIAL STUDIES	60.0000	\$528.00	\$528.00	\$950.00	\$949.75	\$1,707.00	\$1,050.00
100.2222.23.733.112.000000.5	EQUIPMENT	61.0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$840.00
Func: LIBRARY SERVICES - 2222		666.0000	\$27,675.00	\$26,392.16	\$25,498.00	\$9,977.95	\$25,484.00	\$26,762.38
Func: OFFICE OF THE PRINCIPAL - 2410								
100.2410.00.110.112.000000.5	SALARY PRINCIPAL	0.0000	\$82,481.00	\$82,481.00	\$84,955.00	\$84,955.00	\$87,589.00	\$87,589.00
100.2410.00.111.112.000000.5	SALARY ASST PRINCIPAL	0.0000	\$69,536.00	\$69,536.00	\$71,622.00	\$62,000.07	\$64,091.00	\$64,091.00
100.2410.00.112.112.000000.5	SALARY REGULAR	0.0000	\$4,552.00	\$2,693.02	\$4,552.00	\$624.03	\$4,552.00	\$4,552.00
100.2410.00.115.112.000000.5	SALARIES SECRETARIES	0.0000	\$32,366.00	\$32,366.00	\$33,337.00	\$31,785.00	\$34,372.00	\$34,372.00
100.2410.00.240.112.000000.5	PROFESSIONAL DEVELOPMENT	62.0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,000.00
100.2410.00.270.112.000000.5	PROFESSIONAL DEVELOPMENT	0.0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100.2410.00.534.112.000000.5	SUPPLIES-POSTAGE	63.0000	\$2,108.00	\$2,108.00	\$2,466.00	\$2,466.00	\$2,885.00	\$3,375.00
100.2410.00.610.112.000000.5	SUPPLIES	64.0000	\$1,650.00	\$772.00	\$1,650.00	\$489.60	\$1,650.00	\$1,750.00

## PELHAM SCHOOL DISTRICT

### Copy of Pelham Budget Report

Fiscal Year: 2007-2008

Definition: Proposed Budget Prep for 08-09

Account	Description	Page	Budget 05-06	Expense 05-06	Budget 06-07	Expense 06-07	Budget 07-08	Budget 08-09
100.2410.00.810.112.0000000.5	PROFESSIONAL MEMBERSHIP	65,0000	\$1,090.00	\$860.36	\$1,130.00	\$1,100.00	\$1,175.00	\$1,230.00
Func: OFFICE OF THE PRINCIPAL - 2410		254,0000	\$193,783.00	\$190,816.38	\$199,712.00	\$183,419.70	\$196,314.00	\$199,959.00
Func: OTHER SUPPORT SERVICES - 2490		0,0000	\$7,500.00	\$6,107.52	\$7,500.00	\$7,299.96	\$7,500.00	\$7,500.00
100.2490.00.112.112.0000000.5	SALARIES DEPARTMENT HEADS	66,0000	\$4,285.00	\$2,751.24	\$6,783.00	\$4,857.15	\$6,943.00	\$6,802.00
100.2490.00.610.112.0000000.5	SUPPLIES-SCHOOL PUBLICATIONS	67,0000	\$2,600.00	\$1,966.74	\$3,005.00	\$1,396.01	\$3,025.00	\$4,687.00
100.2490.00.890.112.0000000.5	GRADUATION	133,0000	\$14,385.00	\$10,825.50	\$17,288.00	\$13,553.12	\$17,468.00	\$18,989.00
Func: OTHER SUPPORT SERVICES - 2490		0,0000	\$83,338.00	\$95,894.59	\$90,988.00	\$94,272.36	\$93,705.00	\$93,705.00
Func: OPERATING BUILDINGS SERVICES - 2620		80,0000	\$4,500.00	\$5,002.14	\$5,078.00	\$5,078.00	\$5,455.00	\$5,758.96
100.2620.00.118.112.0000000.5	SALARIES CUSTODIANS	81,0000	\$8,225.00	\$8,225.00	\$8,225.00	\$9,139.48	\$9,487.00	\$9,487.00
100.2620.00.411.112.0000000.5	WATER	82,0000	\$2,440.00	\$2,407.50	\$2,440.00	\$2,440.00	\$2,440.00	\$2,440.00
100.2620.00.421.112.0000000.5	RUBBISH	83,0000	\$13,500.00	\$35,932.98	\$20,250.00	\$21,220.57	\$10,825.00	\$31,285.00
100.2620.00.429.112.0000000.5	SEPTIC TANK	0,0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100.2620.00.430.112.0000000.5	REPAIRS	0,0000	\$85,510.00	\$83,000.00	\$83,000.00	\$83,000.00	\$83,000.00	\$83,000.00
100.2620.00.432.112.0000000.5	MAINTENANCE CONTRACTS	0,0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100.2620.00.450.112.0000000.5	REPAIRS-ROOF	0,0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Printed: 01/17/2008 10:19:24 AM Report: rptGLGenBudgetRptUsingDefinition 2.1.077

Page: 16

## PELHAM SCHOOL DISTRICT

### Copy of Pelham Budget Report

Fiscal Year: 2007-2008

Definition: Proposed Budget Prep for 08-09

Account	Description	Page	Budget 05-06	Expense 05-06	Budget 06-07	Expense 06-07	Budget 07-08	Budget 08-09
100.2620.00.531.112.0000000.5	TELEPHONE	72.0000	\$9,350.00	\$9,350.00	\$9,534.60	\$9,350.00	\$9,600.00	\$9,600.00
100.2620.00.610.112.0000000.5	SUPPLIES	73.0000	\$11,050.00	\$11,050.00	\$11,278.53	\$11,300.00	\$12,100.00	\$12,100.00
100.2620.00.622.112.0000000.5	ELECTRICITY	74.0000	\$31,000.00	\$36,664.62	\$31,874.00	\$35,495.39	\$31,874.00	\$39,300.00
100.2620.00.623.112.0000000.5	GAS	75.0000	\$3,102.00	\$3,047.59	\$3,750.00	\$2,406.02	\$3,000.00	\$3,000.00
100.2620.00.624.112.0000000.5	HEAT	76.0000	\$41,720.00	\$48,148.34	\$59,863.00	\$52,833.21	\$62,433.00	\$60,622.50
100.2620.00.735.112.0000000.5	REPLACE NON-INST EQUIPMENT	77.0000	\$20,022.00	\$20,022.00	\$13,187.00	\$7,933.11	\$11,300.00	\$12,950.00
Func: OPERATING BUILDINGS SERVICES - 2620		773.0000	\$313,757.00	\$361,254.76	\$339,055.00	\$334,631.27	\$251,169.00	\$280,248.46
Func: CARE AND UPKEEP OF GROUNDS - 2630								
100.2630.00.430.112.0000000.5	GROUNDS REPAIRS	78.0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,000.00
Func: CARE AND UPKEEP OF GROUNDS - 2630		78.0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,000.00
Func: CARE AND UPKEEP OF EQUIPMENT - 2640								
100.2640.00.432.112.0000000.5	MAINTENANCE CONTRACT	79.0000	\$14,311.00	\$14,311.00	\$14,311.00	\$91,731.57	\$11,211.00	\$7,231.00
Func: CARE AND UPKEEP OF EQUIPMENT - 2640		79.0000	\$14,311.00	\$14,311.00	\$14,311.00	\$91,731.57	\$11,211.00	\$7,231.00
Func: REGULAR EDUCATION - 1100								
100.1100.00.112.133.0000000.5	SALARIES TEACHERS	0.0000	\$2,138,692.00	\$2,131,444.14	\$2,198,692.00	\$2,187,755.76	\$2,266,678.00	\$2,082,030.00

## PELHAM SCHOOL DISTRICT

### Copy of Pelham Budget Report

Fiscal Year: 2007-2008

Definition: Proposed Budget Prep for 08-09

Account	Description	Page	Budget 05-06	Expense 05-06	Budget 06-07	Expense 06-07	Budget 07-08	Budget 08-09
100.1100.00.120.133.0000000.5	SALARIES-SUBS	0.0000	\$33,000.00	\$32,844.00	\$17,000.00	\$17,000.00	\$33,000.00	\$33,000.00
100.1100.00.121.133.0000000.5	TUTORING	0.0000	\$795.00	\$456.10	\$795.00	\$488.52	\$795.00	\$795.00
100.1100.21.122.133.0000000.5	SALARY DRIVER EDUCATION	5.0000	\$39,701.00	\$39,451.00	\$39,701.00	\$22,961.27	\$39,701.00	\$39,746.61
100.1100.00.430.133.0000000.5	EQUIPMENT-REPAIRS	0.0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,975.00
100.1100.02.430.133.0000000.5	REPAIRS TO INST EQUIPMENT-ART	6.0000	\$400.00	\$400.00	\$400.00	\$0.00	\$475.00	\$500.00
100.1100.03.430.133.0000000.5	REPAIRS TO INST EQUIP-BUSINESS	7.0000	\$300.00	\$300.00	\$400.00	\$399.00	\$400.00	\$0.00
100.1100.09.430.133.0000000.5	REPAIRS TO INST EQUIP-FACS	8.0000	\$1,080.00	\$359.30	\$400.00	\$400.00	\$860.00	\$960.00
100.1100.10.430.133.0000000.5	REPAIRS TO INST EQUIPMENT-TECH	9.0000	\$2,670.00	\$1,205.42	\$400.00	\$0.00	\$410.00	\$500.00
100.1100.12.430.133.0000000.5	REPAIRS TO INST EQUIP-MUSIC	10.0000	\$1,125.00	\$285.50	\$400.00	\$317.00	\$520.00	\$550.00
100.1100.13.430.133.0000000.5	REPAIRS TO INST EQUIP-SCIENCE	11.0000	\$400.00	\$396.50	\$400.00	\$49.39	\$400.00	\$400.00
100.1100.11.432.133.0000000.5	REPAIRS TO INST EQUIP	12.0000	\$600.00	\$598.89	\$400.00	\$367.50	\$400.00	\$400.00
100.1100.00.561.133.0000000.5	PROFESSIONAL MEETING	13.0000	\$1,750.00	\$1,039.48	\$1,750.00	\$1,356.74	\$1,800.00	\$2,000.00
100.1100.00.610.133.0000000.5	SUPPLIES	14.0000	\$15,975.00	\$15,975.00	\$21,550.00	\$20,775.58	\$22,950.00	\$20,300.00
100.1100.02.610.133.0000000.5	SUPPLIES-ART	15.0000	\$5,600.00	\$5,522.60	\$7,700.00	\$7,700.00	\$8,200.00	\$8,700.00

Printed: 01/17/2008 10:19:24 AM Report: rptGLGenBudgetRptUsingDefinition

2.1.07

Page: 18

## PELHAM SCHOOL DISTRICT

### Copy of Pelham Budget Report

Fiscal Year: 2007-2008

Definition: Proposed Budget Prep for 08-09

Account	Description	Page	Budget 05-06	Expense 05-06	Budget 06-07	Expense 06-07	Budget 07-08	Budget 08-09
100.1100.03.610.133.0000000.5	SUPPLIES-BUSINESS	16.0000	\$3,095.00	\$3,014.71	\$2,382.00	\$1,364.07	\$2,860.00	\$2,000.00
100.1100.05.610.133.0000000.5	SUPPLIES-ENGLISH	17.0000	\$5,350.00	\$5,306.10	\$5,385.00	\$4,383.97	\$5,880.00	\$6,070.00
100.1100.06.610.133.0000000.5	SUPPLIES-FOREIGN LANG	18.0000	\$2,320.00	\$2,304.54	\$2,320.00	\$1,095.79	\$2,400.00	\$2,470.00
100.1100.08.610.133.0000000.5	SUPPLIES-HEALTH-PHY EDUC	19.0000	\$960.00	\$960.00	\$1,476.00	\$1,409.75	\$1,475.00	\$2,960.00
100.1100.09.610.133.0000000.5	SUPPLIES-FACS	20.0000	\$3,625.00	\$2,823.28	\$4,350.00	\$1,181.91	\$4,500.00	\$4,500.00
100.1100.10.610.133.0000000.5	SUPPLIES-TECH	21.0000	\$2,564.00	\$2,542.78	\$3,553.00	\$3,532.95	\$3,808.00	\$3,919.00
100.1100.11.610.133.0000000.5	SUPPLIES-MATH	22.0000	\$4,206.00	\$4,101.84	\$4,206.00	\$3,538.87	\$4,290.00	\$4,302.00
100.1100.12.610.133.0000000.5	SUPPLIES-MUSIC	23.0000	\$400.00	\$384.26	\$750.00	\$124.89	\$800.00	\$420.00
100.1100.13.610.133.0000000.5	SUPPLIES-SCIENCE	24.0000	\$12,097.00	\$12,037.33	\$12,193.00	\$11,392.89	\$12,516.00	\$12,960.00
100.1100.15.610.133.0000000.5	SUPPLIES-SOCIAL STUDIES	25.0000	\$1,175.00	\$1,160.65	\$3,012.00	\$1,909.90	\$2,468.00	\$1,575.40
100.1100.21.610.133.0000000.5	SUPPLIES-DRIVER EDUCATION	26.0000	\$2,930.00	\$4,104.02	\$3,115.00	\$3,744.01	\$3,916.00	\$3,916.00
100.1100.23.610.133.0000000.5	SUPPLIES-ENGLISH-READING	27.0000	\$2,870.00	\$2,870.00	\$3,755.00	\$3,713.21	\$5,150.00	\$5,249.00
100.1100.02.640.133.0000000.5	BOOKS-ART	28.0000	\$800.00	\$566.49	\$800.00	\$47.33	\$1,224.00	\$850.00
100.1100.03.640.133.0000000.5	BOOKS-BUSINESS	29.0000	\$3,060.00	\$3,060.00	\$3,000.00	\$2,908.46	\$8,763.00	\$3,874.00

## PELHAM SCHOOL DISTRICT

### Copy of Pelham Budget Report

Fiscal Year: 2007-2008

Definition: Proposed Budget Prep for 08-09

Account	Description	Page	Budget 05-06	Expense 05-06	Budget 06-07	Expense 06-07	Budget 07-08	Budget 08-09
100.1100.05.640.133.0000000.5	BOOKS-ENGLISH	30.0000	\$7,400.00	\$7,386.64	\$8,000.00	\$7,718.26	\$8,400.00	\$8,400.00
100.1100.06.640.133.0000000.5	BOOKS-FOREIGN LANG	31.0000	\$6,535.00	\$6,535.00	\$4,000.00	\$3,491.45	\$4,198.00	\$4,321.45
100.1100.08.640.133.0000000.5	BOOKS-HEALTH & PHY EDUC	32.0000	\$4,125.00	\$2,412.91	\$1,000.00	\$850.22	\$2,435.00	\$2,175.00
100.1100.09.640.133.0000000.5	BOOKS-FACS	33.0000	\$500.00	\$168.18	\$500.00	\$441.00	\$1,750.00	\$2,375.00
100.1100.10.640.133.0000000.5	BOOKS-TECH	34.0000	\$3,700.00	\$2,808.99	\$1,000.00	\$348.93	\$1,350.00	\$1,100.00
100.1100.11.640.133.0000000.5	BOOKS-MATH	35.0000	\$8,520.00	\$8,520.00	\$6,000.00	\$5,997.66	\$7,501.00	\$7,528.00
100.1100.12.640.133.0000000.5	BOOKS-MUSIC	36.0000	\$2,000.00	\$1,223.78	\$1,000.00	\$996.89	\$2,165.00	\$2,320.00
100.1100.13.640.133.0000000.5	BOOKS-SCIENCE	37.0000	\$7,800.00	\$7,705.08	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00
100.1100.15.640.133.0000000.5	BOOKS-SOCIAL STUDIES	38.0000	\$9,440.00	\$9,440.00	\$7,000.00	\$6,252.06	\$8,309.00	\$17,800.00
100.1100.23.640.133.0000000.5	BOOKS-ENGLISH	39.0000	\$2,875.00	\$2,804.52	\$2,500.00	\$2,485.90	\$3,230.00	\$3,535.00
100.1100.00.733.133.0000000.5	EQUIPMENT	40.0000	\$0.00	\$0.00	\$12,675.00	\$12,674.19	\$8,400.00	\$13,950.00
100.1100.05.733.133.0000000.5	EQUIPMENT-ENGLISH	0.0000	\$0.00	\$0.00	\$400.00	\$379.73	\$500.00	\$0.00
100.1100.09.733.133.0000000.5	EQUIPMENT-FACS	0.0000	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	\$0.00
100.1100.11.733.133.0000000.5	EQUIPMENT MATH	0.0000	\$0.00	\$0.00	\$0.00	\$0.00	\$800.00	\$0.00

## PELHAM SCHOOL DISTRICT

### Copy of Pelham Budget Report

Fiscal Year: 2007-2008

Definition: Proposed Budget Prep for 08-09

Account	Description	Page	Budget 05-06	Expense 05-06	Budget 06-07	Expense 06-07	Budget 07-08	Budget 08-09
100.1100.13.733.133.0000000.5	EQUIPMENT-SCIENCE	0.0000	\$0.00	\$0.00	\$700.00	\$0.00	\$700.00	\$0.00
100.1100.15.733.133.0000000.5	EQUIPMENT-SOCIAL STUDIES	0.0000	\$1,800.00	\$1,766.68	\$400.00	\$370.01	\$585.00	\$0.00
100.1100.03.734.133.0000000.5	REPLACEMENT EQUIPMENT	45.00000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00
100.1100.05.734.133.0000000.5	ENGLISH EQUIPMENT	41.00000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,650.00
100.1100.11.734.133.0000000.5	MATH EQUIPMENT	42.00000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00
100.1100.13.734.133.0000000.5	SCIENCE EQUIPMENT	43.00000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$700.00
100.1100.02.735.133.0000000.5	EQUIPMENT ART	46.00000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,000.00
100.1100.10.735.133.0000000.5	REPLACEMENT EQUIPMENT	48.00000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,399.80
100.1100.12.735.133.0000000.5	REPLACEMENT EQUIPMENT	49.00000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00
100.1100.15.735.133.0000000.5	REPLACEMENT EQUIPMENT SOCIAL	44.00000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$682.00
100.1100.02.737.133.0000000.5	REPLACE OF INST EQUIP-ART	0.00000	\$0.00	\$0.00	\$700.00	\$0.00	\$0.00	\$0.00
100.1100.09.737.133.0000000.5	REPLACE OF INST EQUIP-FACS	47.00000	\$1,800.00	\$1,079.96	\$300.00	\$2228.78	\$600.00	\$1,225.00
100.1100.10.737.133.0000000.5	REPLACE OF INST EQUIP-TECH	0.00000	\$698.00	\$612.96	\$1,000.00	\$0.00	\$1,190.00	\$0.00
100.1100.12.737.133.0000000.5	REPLACE OF INST EQUIP-MUSIC	0.00000	\$9,350.00	\$8,663.93	\$3,000.00	\$2,694.83	\$640.00	\$0.00

Printed: 01/17/2008 10:19:24 AM Report: rptGLGenBudgetRptUsingDefinition 2.1.07

Page: 21

## PELHAM SCHOOL DISTRICT

### Copy of Pelham Budget Report

Fiscal Year: 2007-2008

Definition: Proposed Budget Prep for 08-09

Account	Description	Page	Budget 05-06	Expense 05-06	Budget 06-07	Expense 06-07	Budget 07-08	Budget 08-09
Func: REGULAR EDUCATION - 1100		1,215,0000	\$2,354,083.00	\$2,336,637.56	\$2,396,460.00	\$2,344,848.67	\$2,495,892.00	\$2,336,082.86
Func: SPECIAL EDUCATION - 1200								
100.1200.00.112.133.000000.5	SALARIES SPED TEACHERS	0,0000	\$131,920.00	\$129,733.23	\$138,520.00	\$138,520.00	\$145,635.00	\$199,960.00
100.1200.00.114.133.000000.5	SALARIES SPED AIDES	0,0000	\$33,538.00	\$33,227.75	\$40,270.00	\$33,347.70	\$40,270.00	\$308,503.65
100.1200.00.610.133.000000.5	SUPPLIES	50,0000	\$1,884.00	\$1,746.72	\$1,884.00	\$1,389.84	\$2,206.00	\$5,082.50
100.1200.00.640.133.000000.5	BOOKS	51,0000	\$2,160.00	\$1,963.56	\$1,000.00	\$886.64	\$1,400.00	\$3,758.75
100.1200.00.650.133.000000.5	SOFTWARE	52,0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$350.00
100.1200.00.730.133.000000.5	EQUIPMENT	0,0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100.1200.00.734.133.000000.5	EQUIPMENT	53,0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Func: SPECIAL EDUCATION - 1200		206,0000	\$166,502.00	\$166,671.26	\$181,674.00	\$174,144.18	\$189,511.00	\$517,654.90
Func: VOCATIONAL PROGRAMS - 1300								
100.1300.00.561.133.000000.5	TUITION	53,5000	\$43,825.00	\$48,538.55	\$42,649.00	\$17,317.70	\$33,162.00	\$33,162.00
Func: VOCATIONAL PROGRAMS - 1300								
Func: COCURRICULAR PROGRAMS - 1410								
100.1410.00.112.133.000000.5	SALARY SPORTS	0,0000	\$112,378.00	\$119,378.00	\$112,378.00	\$137,749.94	\$150,035.00	\$156,245.00

## PELHAM SCHOOL DISTRICT

### Copy of Pelham Budget Report

Fiscal Year: 2007-2008

Definition: Proposed Budget Prep for 08-09

Account	Description	Page	Budget 05-06	Expense 05-06	Budget 06-07	Expense 06-07	Budget 07-08	Budget 08-09
100.1410.00.330.133.0000000.5	OFFICIALS	55.0000	\$38,812.00	\$38,936.50	\$42,945.00	\$42,945.00	\$49,920.00	\$49,625.00
100.1410.00.581.133.0000000.5	PROF MEETINGS-ATHLETIC	56.0000	\$18,619.00	\$21,000.00	\$18,619.00	\$18,619.00	\$18,619.00	\$28,000.00
100.1410.00.610.133.0000000.5	SUPPLIES-ATHLETIC	57.0000	\$36,538.00	\$36,119.23	\$50,000.00	\$49,685.94	\$49,132.00	\$43,305.00
100.1410.05.610.133.0000000.5	SUPPLIES-DRAMA	58.0000	\$4,253.00	\$778.80	\$3,000.00	\$2,567.00	\$3,000.00	\$3,150.00
100.1410.00.810.133.0000000.5	CO-CURRICULAR DUES AND FEES	59.0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,530.00
268 Func: COCURRICULAR PROGRAMS - 1410		285.0000	\$210,600.00	\$216,212.53	\$226,942.00	\$251,566.88	\$270,706.00	\$284,855.00
Func: UNKNOWN - 1490	SCHOOL TO CAREER	0.0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$53,721.00
100.1490.00.112.133.0000000.5	PROFESSIONAL DEVELOPMENT	60.0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,750.00
100.1490.00.240.133.0000000.5	STAFF DEVELOPMENT	0.0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100.1490.00.270.133.0000000.5	MILEAGE AND TRAVEL	61.0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$900.00
100.1490.00.581.133.0000000.5	INSURANCE	62.0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$90.00
100.1490.00.610.133.0000000.5	SUPPLIES	63.0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100.1490.00.810.133.0000000.5	DUES AND FEES	64.0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,200.00

## PELHAM SCHOOL DISTRICT

### Copy of Pelham Budget Report

Fiscal Year: 2007-2008

Definition: Proposed Budget Prep for 08-09

Account	Description	Page	Budget 05-06	Expense 05-06	Budget 06-07	Expense 06-07	Budget 07-08	Budget 08-09
Func: UNKNOWN - 1490		310.00000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$58,661.00
Func: GUIDANCE SERVICES - 2120								
100.2120.00.112.133.0000000.5	SALARY GUIDANCE	0.00000	\$105,680.00	\$106,551.44	\$105,680.00	\$103,121.14	\$112,720.00	\$188,460.00
100.2120.00.115.133.0000000.5	SALARY SECRETARIES	0.00000	\$50,321.00	\$53,321.00	\$54,921.00	\$50,039.54	\$59,721.00	\$59,721.00
100.2120.00.610.133.0000000.5	SUPPLIES	65.00000	\$9,729.00	\$7,936.19	\$12,956.00	\$12,845.15	\$17,103.00	\$17,051.00
100.2120.00.640.133.0000000.5	BOOKS	66.00000	\$4,480.00	\$4,435.36	\$3,685.00	\$2,616.95	\$4,153.00	\$4,268.25
269	EQUIPMENT	0.00000	\$0.00	\$0.00	\$0.00	\$0.00	\$3,672.00	\$0.00
100.2120.00.730.133.0000000.5	EQUIPMENT	67.00000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,400.00
Func: GUIDANCE SERVICES - 2120		198.00000	\$173,210.00	\$177,243.99	\$177,242.00	\$168,622.78	\$197,369.00	\$270,900.25
Func: HEALTH SERVICES - 2130								
100.2130.00.112.133.0000000.5	SALARY NURSE	0.00000	\$47,619.00	\$47,619.00	\$49,619.00	\$49,619.00	\$51,500.00	\$49,740.00
100.2130.00.610.133.0000000.5	SUPPLIES	68.00000	\$1,950.00	\$1,950.00	\$2,000.00	\$1,786.05	\$2,000.00	\$1,825.00
100.2130.10.737.133.0000000.5	HEALTH EQUIPMENT	69.00000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$935.00
Func: HEALTH SERVICES - 2130		137.00000	\$49,569.00	\$49,569.00	\$51,619.00	\$51,405.05	\$53,500.00	\$52,500.00

PELHAM SCHOOL DISTRICT

Copy of Pelham Budget Report

Fiscal Year: 2007-2008

Definition: Proposed Budget Prep for 08-09

Page **Budget 05-06** **Expense 05-06** **Budget 06-07** **Expense 06-07** **Budget 07-08** **Budget 08-09**

## PELHAM SCHOOL DISTRICT

### Copy of Pelham Budget Report

Fiscal Year: 2007-2008

Definition: Proposed Budget Prep for 08-09

Account	Description	Page	Budget 05-06	Expense 05-06	Budget 06-07	Expense 06-07	Budget 07-08	Budget 08-09
Func: IMPROVEMENT OF INSTRUCTION - 2210		214.0000	\$13,267.00	\$13,010.94	\$27,267.00	\$26,506.78	\$27,744.00	\$24,997.00
Func: LIBRARY SERVICES - 2222								
100.2222.00.114.133.0000000.5	SALARY LIBRARY AIDE	0.0000	\$16,484.00	\$15,394.62	\$16,979.00	\$14,749.00	\$17,481.00	\$15,663.38
100.2222.00.430.133.0000000.5	REPAIRS AND MAINTENANCE	76.0000	\$500.00	\$500.00	\$500.00	\$365.91	\$1,000.00	\$1,000.00
100.2222.00.610.133.0000000.5	SUPPLIES	77.0000	\$1,750.00	\$1,604.87	\$2,250.00	\$2,179.19	\$2,250.00	\$2,650.00
100.2222.00.640.133.0000000.5	BOOKS	78.0000	\$9,950.00	\$9,783.86	\$9,950.00	\$9,779.09	\$9,950.00	\$11,250.00
100.2222.00.642.133.0000000.5	AUDIOVISUAL	79.0000	\$2,500.00	\$2,500.00	\$2,500.00	\$2,342.70	\$3,000.00	\$3,800.00
100.2222.00.680.133.0000000.5	MAPS,CHARTS,GLOBES	80.0000	\$1,125.00	\$1,120.24	\$500.00	\$0.00	\$1,425.00	\$299.50
100.2222.00.730.133.0000000.5	EQUIPMENT	0.0000	\$0.00	\$480.00	\$1,500.00	\$1,905.61	\$1,521.00	\$0.00
100.2222.00.733.133.0000000.5	EQUIPMENT	81.0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,250.00
Func: LIBRARY SERVICES - 2222								
100.2410.00.110.133.0000000.5	SALARY PRINCIPAL	0.0000	\$84,911.00	\$80,340.00	\$82,750.00	\$82,750.00	\$85,260.00	\$85,912.88
100.2410.00.111.133.0000000.5	SALARY ASST PRINCIPAL	0.0000	\$70,537.00	\$70,537.00	\$71,122.00	\$69,846.21	\$73,213.00	\$73,213.00
100.2410.00.112.133.0000000.5	SALARY REGULAR	0.0000	\$4,533.00	\$4,533.00	\$4,533.00	\$1,501.11	\$4,533.00	\$4,533.00

Printed: 01/17/2008 10:19:24 AM Report: rpIGLGenBudgetRptUsingDefinition Page: 26

## PELHAM SCHOOL DISTRICT

### Copy of Pelham Budget Report

Fiscal Year: 2007-2008

Definition: Proposed Budget Prep for 08-09

Account	Description	Page	Budget 05-06	Expense 05-06	Budget 06-07	Expense 06-07	Budget 07-08	Budget 08-09
100.2410.00.115.133.0000000.5	SALARIES SECRETARIES	0.0000	\$54,772.00	\$54,237.30	\$56,415.00	\$51,749.43	\$58,139.00	\$58,139.00
100.2410.00.430.133.0000000.5	REPAIRS	82.0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,000.00
100.2410.00.534.133.0000000.5	SUPPLIES-POSTAGE	83.0000	\$5,300.00	\$5,300.00	\$5,800.00	\$5,800.00	\$6,500.00	\$6,700.00
100.2410.00.581.133.0000000.5	MILEAGE AND TRAVEL	84.0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,000.00
100.2410.00.610.133.0000000.5	SUPPLIES	85.0000	\$8,800.00	\$8,800.00	\$8,800.00	\$6,845.50	\$13,000.00	\$9,000.00
100.2410.00.810.133.0000000.5	PROFESSIONAL MEMBERSHIP	86.0000	\$4,505.00	\$4,505.00	\$5,190.00	\$4,541.00	\$5,530.00	\$4,450.00
100.2410.00.890.133.0000000.5	NEASC ACCREDITATION	81.0000	\$0.00	\$0.00	\$0.00	\$0.00	\$17,000.00	\$0.00
Func: OFFICE OF THE PRINCIPAL - 2410		501.0000	\$233,358.00	\$228,252.30	\$234,610.00	\$223,033.25	\$263,175.00	\$247,295.00
Func: OTHER SUPPORT SERVICES - 2490								
100.2490.00.112.133.0000000.5	SALARIES DEPARTMENT HEADS	0.0000	\$10,500.00	\$10,500.00	\$10,500.10	\$10,500.00	\$10,500.00	\$10,500.00
100.2490.00.610.133.0000000.5	SUPPLIES-AWARDS	87.0000	\$3,200.00	\$3,200.00	\$3,200.00	\$3,200.00	\$4,000.00	\$4,200.00
100.2490.00.890.133.0000000.5	GRADUATION	88.0000	\$6,660.00	\$6,660.00	\$6,660.00	\$6,660.00	\$8,229.00	\$8,409.00
Func: OTHER SUPPORT SERVICES - 2490		175.0000	\$20,360.00	\$20,360.00	\$20,360.00	\$20,360.10	\$22,729.00	\$23,109.00
Func: OPERATING BUILDINGS SERVICES - 2620								
Printed: 01/17/2008	10:19:24 AM	Report:	tpIGLGenBudgetRptUsingDefinition	2.1.07				
Page:	27							

## PELHAM SCHOOL DISTRICT

### Copy of Pelham Budget Report

Fiscal Year: 2007-2008

Definition: Proposed Budget Prep for 08-09

Account	Description	Page	Budget 05-06	Expense 05-06	Budget 06-07	Expense 06-07	Budget 07-08	Budget 08-09
100.2620.00.118.133.0000000.5	SALARIES CUSTODIANS	0.0000	\$268,437.00	\$286,140.94	\$287,523.00	\$321,262.00	\$296,184.00	\$296,184.00
100.2620.00.421.133.0000000.5	RUBBISH	90.1000	\$9,279.00	\$9,917.37	\$9,279.00	\$10,053.83	\$9,366.00	\$10,200.00
100.2620.00.429.133.0000000.5	SEPTIC TANK	90.2000	\$2,450.00	\$2,450.00	\$2,450.00	\$1,650.00	\$2,450.00	\$2,450.00
100.2620.00.430.133.0000000.5	REPAIRS	89.0000	\$18,000.00	\$64,654.06	\$18,000.00	\$32,664.57	\$20,300.00	\$74,300.00
100.2620.00.450.133.0000000.5	CONSTRUCTION SERVICES	0.0000	\$73,200.00	\$72,303.08	\$0.00	\$0.00	\$0.00	\$0.00
100.2620.00.531.133.0000000.5	TELEPHONE	90.3000	\$17,000.00	\$17,000.00	\$14,000.00	\$14,113.50	\$17,000.00	\$17,000.00
100.2620.00.610.133.0000000.5	SUPPLIES	90.0000	\$14,000.00	\$14,000.00	\$14,469.00	\$20,061.63	\$16,649.00	\$17,150.00
100.2620.00.622.133.0000000.5	ELECTRICITY	90.4000	\$77,000.00	\$86,615.38	\$77,000.00	\$95,267.33	\$83,628.00	\$102,300.00
100.2620.00.623.133.0000000.5	GAS	90.5000	\$1,300.00	\$1,145.49	\$1,300.00	\$1,300.00	\$1,300.00	\$6,244.00
100.2620.00.624.133.0000000.5	HEAT	90.6000	\$48,387.00	\$58,066.15	\$74,853.00	\$76,359.30	\$91,457.00	\$87,117.50
Func: OPERATING BUILDINGS SERVICES - 2620		721.1000	\$529,053.00	\$612,292.47	\$498,874.00	\$572,732.16	\$538,334.00	\$612,945.50
Func: CARE AND UPKEEP OF GROUNDS - 2630								
100.2630.00.430.133.0000000.5	GROUNDS REPAIRS	92.0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$14,000.00
Func: CARE AND UPKEEP OF GROUNDS - 2630								

## PELHAM SCHOOL DISTRICT

### Copy of Pelham Budget Report

Fiscal Year: 2007-2008

Definition: Proposed Budget Prep for 08-09

Account	Description	Page	Budget 05-06	Expense 05-06	Budget 06-07	Expense 06-07	Budget 07-08	Budget 08-09
<b>Func: CARE AND UPKEEP OF EQUIPMENT - 2640</b>								
100.2640.00.430.133.0000000.5	REPAIRS & MAINTENANCE	0.00000	\$13,800.00	\$14,546.47	\$0.00	\$0.00	\$395,000.00	\$0.00
100.2640.00.432.133.0000000.5	MAINTENANCE CONTRACT	96.00000	\$15,516.00	\$15,516.00	\$15,516.00	\$15,516.00	\$15,516.00	\$7,946.00
<b>Func: CARE AND UPKEEP OF EQUIPMENT - 2640</b>								
100.1100.00.111.199.0000000.5	TECHNOLOGY COORDINATOR	0.00000	\$0.00	\$0.00	\$0.00	\$0.00	\$59,483.00	\$0.00
100.1100.00.112.199.0000000.5	SALARIES COMMUNITY SCHOOL	0.00000	\$59,795.00	\$33,569.90	\$59,795.00	\$44,744.83	\$58,662.00	\$58,662.00
100.1100.00.114.199.0000000.5	TITLE I	0.00000	\$20,000.00	\$0.00	\$20,000.00	\$0.00	\$20,000.00	\$19,637.80
100.1100.00.120.199.0000000.5	TECHNOLOGY COORDINATOR	0.00000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100.1100.00.610.199.0000000.5	SUPPLIES COMMUNITY SCHOOL	0.00000	\$3,500.00	\$3,472.21	\$3,500.00	\$786.71	\$3,500.00	\$3,500.00
100.1100.00.734.199.0000000.5	COMPUTERS	0.00000	\$64,938.00	\$64,938.00	\$233,333.00	\$233,333.00	\$215,333.00	\$0.00
<b>Func: REGULAR EDUCATION - 1100</b>								
0.00000	\$148,233.00		\$101,980.11	\$316,628.00	\$278,864.54	\$356,978.00	\$81,799.80	
<b>Func: SPECIAL EDUCATION - 1200</b>								
100.1200.00.112.199.0000000.5	SALARIES SPED TEACHERS	0.00000	\$335,114.00	\$331,157.05	\$335,114.00	\$336,341.78	\$335,114.00	\$114,706.00
100.1200.00.114.199.0000000.5	SALARIES SPED AIDES	0.00000	\$903,898.00	\$898,557.29	\$959,958.00	\$951,962.95	\$999,694.00	\$0.00

## PELHAM SCHOOL DISTRICT

### Copy of Pelham Budget Report

Fiscal Year: 2007-2008

Definition: Proposed Budget Prep for 08-09

Account	Description	Page	Budget 05-06	Expense 05-06	Budget 06-07	Expense 06-07	Budget 07-08	Budget 08-09
100.1200.00.115.199.0000000.5	DISTRICT TRAINING STIPENDS	0.00000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,500.00
100.1200.00.240.199.0000000.5	SPECIAL EDUCATION TRAINING	0.00000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,000.00
100.1200.00.430.199.0000000.5	MAINTENANCE AND REPAIRS	0.00000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$850.00
100.1200.00.534.199.0000000.5	POSTAGE	0.00000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$300.00
100.1200.00.561.199.0000000.5	SPECIAL EDUCATION TUITION IN STATE	0.00000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$926,604.00
100.1200.00.564.199.0000000.5	TUITION PRIVATE SCHOOLS	0.00000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$329,225.00
100.1200.00.569.199.0000000.5	TUITION	0.00000	\$556,685.00	\$605,832.10	\$556,685.00	\$703,709.62	\$656,670.00	\$180,000.00
100.1200.00.581.199.0000000.5	MILEAGE	0.00000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,500.00
100.1200.00.591.199.0000000.5	STUDENT SERVICES	0.00000	\$241,600.00	\$241,600.00	\$241,600.00	\$290,224.23	\$244,000.00	\$60,400.00
100.1200.00.610.199.0000000.5	SUPPLIES	0.00000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00
100.1200.00.730.199.0000000.5	EQUIPMENT DISTRICT WIDE	0.00000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,500.00
100.1200.00.810.199.0000000.5	SPECIAL SERVICES	9.00000	\$22,304.00	\$19,837.99	\$22,571.00	\$21,984.24	\$22,578.00	\$24,000.00
100.1200.00.890.199.0000000.5	ESOL PROGRAM	0.00000	\$0.00	\$0.00	\$0.00	\$0.00	\$16,500.00	\$0.00
Func: SPECIAL EDUCATION - 1200		9.00000	\$2,059,601.00	\$2,096,984.43	\$2,115,928.00	\$2,304,222.82	\$2,274,556.00	\$1,656,585.00

## PELHAM SCHOOL DISTRICT

### Copy of Pelham Budget Report

Fiscal Year: 2007-2008

Definition: Proposed Budget Prep for 08-09

Account	Description	Page	Budget 05-06	Expense 05-06	Budget 06-07	Expense 06-07	Budget 07-08	Budget 08-09
Func: ESOL - 1260								
100.1260.00.114.199.0000000.5	SALARY ESOL ASSISTANT	0.00000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15,663.38
100.1260.00.240.199.0000000.5	STAFF DEVELOPMENT ESOL	0.00000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00
100.1260.00.322.199.0000000.5	CONTRACTED SERVICES ESOL	0.00000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$63,380.00
100.1260.00.581.199.0000000.5	MILEAGE ESOL	0.00000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$250.00
100.1260.00.610.199.0000000.5	SUPPLIES ESOL	0.00000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00
100.1260.00.640.199.0000000.5	BOOKS ESOL	0.00000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00
Func: ESOL - 1260							\$0.00	\$80,793.38
Func: EXTENDED SCHOOL YEAR - 1280								
100.1280.00.112.199.0000000.5	EXTENDED SCHOOL YEAR	0.00000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$66,600.00
Func: EXTENDED SCHOOL YEAR - 1280								
Func: PSYCHOLOGICAL SERVICES - 2141								
100.2141.00.112.199.0000000.5	SCHOOL PSYCHOLOGIST	0.00000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$57,864.00
100.2141.00.610.199.0000000.5	SUPPLIES	0.00000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,568.00
100.2141.00.640.199.0000000.5	BOOKS	0.00000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$268.00

Printed: 01/17/2008 10:19:24 AM Report: rptIGLGenBudgetRptUsingDefinition

2.1.07

Page: 31

## PELHAM SCHOOL DISTRICT

### Copy of Pelham Budget Report

Fiscal Year: 2007-2008

Definition: Proposed Budget Prep for 08-09

Account	Description	Page	Budget 05-06	Expense 05-06	Budget 06-07	Expense 06-07	Budget 07-08	Budget 08-09
100.2141.00.650.199.000000.5	SOFTWARE	0.00000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$400.00
100.2141.00.730.199.000000.5	EQUIPMENT	0.00000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,258.00
Func: PSYCHOLOGICAL SERVICES - 2141		0.00000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$67,358.00
Func: PSYCHOLOGICAL TESTING SERVICES - 2142		0.00000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$39,939.00
100.2142.00.322.199.000000.5	CONTRACTED EVALUATIONS	0.00000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$39,939.00
Func: PSYCHOLOGICAL TESTING SERVICES - 2142		0.00000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$39,939.00
Func: PSYCHOLOGICAL COUNSELING SERVICES - 2143		0.00000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100.2143.00.322.199.000000.5	CONTRACTED COUNSELING	0.00000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Func: PSYCHOLOGICAL COUNSELING SERVICES - 2143		0.00000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Func: SPEECH SERVICES - 2152		0.00000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$91,107.00
100.2152.00.322.199.000000.5	CONTRACTED SERVICES SPEECH	0.00000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$91,107.00
100.2152.00.610.199.000000.5	SPEECH AND LANGUAGE THERAPY	0.00000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$800.00
Func: SPEECH SERVICES - 2152		0.00000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$91,907.00
Func: PHYSICAL THERAPY - 2162		0.00000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$22,662.00
100.2162.00.322.199.000000.5	CONTRACTED PHYSICAL THERAPY	0.00000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$22,662.00
100.2162.00.610.199.000000.5	PHYSICAL THERAPY SUPPLIES	0.00000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$125.00

Printed: 01/17/2008 10:19:24 AM Report: rptGLGenBudgetRptUsingDefinition 2.1.07

Page: 32

## PELHAM SCHOOL DISTRICT

### Copy of Pelham Budget Report

Fiscal Year: 2007-2008

Definition: Proposed Budget Prep for 08-09

Account	Description	Page	Budget 05-06	Expense 05-06	Budget 06-07	Expense 06-07	Budget 07-08	Budget 08-09
100.2162.00.730.199.0000000.5	EQUIPMENT	0.0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$525.00
100.2162.00.735.199.0000000.5	REPLACEMENT EQUIPMENT	0.0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00
Func: PHYSICAL THERAPY - 2162		0.0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$23,412.00
Func: OT SERVICES - 2163								
100.2163.00.112.199.0000000.5	C.O.T.A.	0.0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$39,072.00
100.2163.00.322.199.0000000.5	OCCUPATIONAL THERAPIST	0.0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$29,198.00
Func: OT SERVICES - 2163		0.0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$68,270.00
Func: IMPROVEMENT OF INSTRUCTION - 2210								
100.2210.00.240.199.0000000.5	COURSE CREDIT	10.0000	\$41,100.00	\$46,745.06	\$41,100.00	\$32,745.50	\$50,166.00	\$55,000.00
100.2210.00.320.199.0000000.5	TEACHERS WORKSHOPS	11.0000	\$5,000.00	\$3,482.60	\$5,000.00	\$5,196.76	\$5,000.00	\$22,000.00
100.2210.01.320.199.0000000.5	WORKSHOPS FOR ASSISTANTS	12.0000	\$7,500.00	\$3,633.73	\$7,500.00	\$8,676.64	\$7,500.00	\$7,500.00
100.2210.00.321.199.0000000.5	TGIF	10.0000	\$28,000.00	\$50,555.37	\$28,000.00	\$11,210.70	\$28,000.00	\$30,000.00
Func: IMPROVEMENT OF INSTRUCTION - 2210		43.0000	\$81,600.00	\$104,416.76	\$81,600.00	\$47,829.60	\$90,666.00	\$114,500.00
Func: IMPROVEMENT OF INSTRUCTION - 2211								
100.2211.00.329.199.0000000.5	SCHOOL IMPROVEMENT	10.0000	\$33,000.00	\$21,487.83	\$33,000.00	\$20,756.42	\$33,000.00	\$30,000.00

Printed: 01/17/2008 10:19:24 AM Report: rptGLGenBudgetRptUsingDefinition

2.1.07

Page: 33

## PELHAM SCHOOL DISTRICT

### Copy of Pelham Budget Report

Fiscal Year: 2007-2008

Definition: Proposed Budget Prep for 08-09

Account	Description	Page	Budget 05-06	Expense 05-06	Budget 06-07	Expense 06-07	Budget 07-08	Budget 08-09
Func: IMPROVEMENT OF INSTRUCTION - 2211		10.0000	\$33,000.00	\$21,487.83	\$33,000.00	\$20,756.42	\$33,000.00	\$30,000.00
Func: INSTRUCTION & CURRICULUM DEVEL - 2212		10.0000	\$35,000.00	\$35,000.00	\$40,000.00	\$25,721.20	\$40,000.00	\$52,500.00
100.2212.00.321.199.0000000.5	RESPONSIBILITY POOL							
Func: INSTRUCTION & CURRICULUM DEVEL - 2212		10.0000	\$35,000.00	\$35,000.00	\$40,000.00	\$25,721.20	\$40,000.00	\$52,500.00
Func: LIBRARY SERVICES - 2222		0.0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$16,767.00
100.2222.00.650.199.0000000.5	SOFTWARE - DISTRICT LIBRARY							
Func: LIBRARY SERVICES - 2222		0.0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$16,767.00
Func: TECHNOLOGY - 2225		0.0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$70,000.00
100.2225.00.111.199.0000000.5	TECHNOLOGY DIRECTOR							
100.2225.00.114.199.0000000.5	STIPENDS							
100.2225.00.240.199.0000000.5	COURSES AND WORKSHOPS							
100.2225.00.323.199.0000000.5	CONTRACTED CONSULTANT							
100.2225.00.330.199.0000000.5	DISTRICT VIDEO SERVICES							
100.2225.00.430.199.0000000.5	MAINTENANCE CONTRACTS							
100.2225.00.650.199.0000000.5	DISTRICT SOFTWARE							
279								
Printed: 01/17/2008	10:19:24 AM	Report:	rpGLGenBudgetRptUsingDefinition	2.1.07	Page:	34		

## PELHAM SCHOOL DISTRICT

### Copy of Pelham Budget Report

Fiscal Year: 2007-2008

Definition: Proposed Budget Prep for 08-09

Account	Description	Page	Budget 05-06	Expense 05-06	Budget 06-07	Expense 06-07	Budget 07-08	Budget 08-09
100.2225.00.734.199.0000000.5	EQUIPMENT	0.0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$62,560.00
Func: TECHNOLOGY - 2225		0.0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$160,047.00
Func: SCHOOL BOARD SERVICES - 2310								
100.2310.00.103.199.0000000.5	SALARIES SCHOOL BOARD	13.0000	\$7,500.00	\$7,500.00	\$7,500.00	\$7,500.00	\$7,500.00	\$7,500.00
100.2310.00.546.199.0000000.5	ADVERTISING	14.0000	\$5,500.00	\$5,500.00	\$5,500.00	\$5,132.50	\$5,500.00	\$5,500.00
100.2310.00.550.199.0000000.5	BALLOTS	15.0000	\$4,800.00	\$4,800.00	\$4,800.00	\$2,683.77	\$4,800.00	\$2,700.00
100.2310.00.691.199.0000000.5	SUPPLIES-DISTRICT	16.0000	\$4,000.00	\$3,900.00	\$4,000.00	\$3,955.36	\$4,000.00	\$4,000.00
100.2310.00.810.199.0000000.5	NHSBA DUES	17.0000	\$4,635.00	\$4,635.00	\$4,635.00	\$4,635.00	\$4,635.00	\$4,694.11
100.2310.00.890.199.0000000.5	COMMITTEE EXPENSES	18.0000	\$1,500.00	\$1,500.00	\$1,500.00	\$1,430.42	\$1,500.00	\$1,500.00
100.2310.00.891.199.0000000.5	DISTRICT MEETING COST	19.0000	\$500.00	\$500.00	\$500.00	\$365.00	\$500.00	\$500.00
Func: SCHOOL BOARD SERVICES - 2310		112.0000	\$28,435.00	\$28,335.00	\$28,435.00	\$25,702.05	\$28,435.00	\$26,394.11
Func: DISTRICT SECR/CLERK SERVICES - 2312								
100.2312.00.107.199.0000000.5	SALARY CLERK	20.0000	\$500.00	\$0.00	\$500.00	\$500.00	\$500.00	\$500.00
100.2312.00.115.199.0000000.5	SALARIES SECRETARIES	21.0000	\$1,875.00	\$1,800.00	\$1,875.00	\$1,825.00	\$1,875.00	\$1,875.00
100.2312.00.340.199.0000000.5	CENSUS	22.0000	\$2,700.00	\$2,700.00	\$2,700.00	\$1,200.00	\$2,700.00	\$2,700.00
Printed: 01/17/2008	10:19:24 AM	Report:	tpIGLGenBudgetRptUsingDefinition	2.1.07				Page: 35

## PELHAM SCHOOL DISTRICT

### Copy of Pelham Budget Report

Fiscal Year: 2007-2008

Definition: Proposed Budget Prep for 08-09

Account	Description	Page	Budget 05-06	Expense 05-06	Budget 06-07	Expense 06-07	Budget 07-08	Budget 08-09
Func: DISTRICT SECR/CLERK SERVICES - 2312		63,0000	\$5,075.00	\$4,500.00	\$5,075.00	\$3,525.00	\$5,075.00	\$5,075.00
Func: DISTRICT TREASURER SERVICES - 2313								
100.2313.00.104.199.0000000.5	SALARY TREASURER	23,0000	\$5,000.00	\$5,000.00	\$4,500.00	\$5,000.00	\$5,000.00	\$5,000.00
100.2313.00.692.199.0000000.5	SUPPLIES-TREASURER	24,0000	\$3,500.00	\$3,500.00	\$3,500.00	\$3,500.00	\$3,500.00	\$3,500.00
Func: DISTRICT TREASURER SERVICES - 2313								
Func: DISTRICT MODERATOR SERVICES - 2314								
100.2314.00.105.199.0000000.5	SALARY MODERATOR	25,0000	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00
Func: DISTRICT MODERATOR SERVICES - 2314								
Func: AUDIT - 2317								
100.2317.00.381.199.0000000.5	AUDITORS	26,0000	\$7,500.00	\$11,000.00	\$8,000.00	\$10,700.50	\$8,000.00	\$11,000.00
Func: AUDIT - 2317								
Func: LEGAL - 2318								
100.2318.00.330.199.0000000.5	COUNSEL FEES	27,0000	\$117,000.00	\$17,535.54	\$17,000.00	\$48,786.08	\$17,000.00	\$20,000.00
Func: LEGAL - 2318								
Func: Legal for Coalition - 2319								
100.2319.00.330.199.0000000.5	LEGAL FEES FOR COALITION	0,0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,000.00

## PELHAM SCHOOL DISTRICT

### Copy of Pelham Budget Report

Fiscal Year: 2007-2008

Definition: Proposed Budget Prep for 08-09

Account	Description	Page	Budget 05-06	Expense 05-06	Budget 06-07	Expense 06-07	Budget 07-08	Budget 08-09
Func: Legal for Coalition - 2319		0.00000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,000.00
Func: ADMINISTRATIVE SERVICES - 2320		28.00000	\$368,745.00	\$368,745.00	\$426,562.00	\$426,562.00	\$500,275.00	\$601,199.00
100.2320.00.310.199.0000000.5	SAU #28 SHARE							
Func: ADMINISTRATIVE SERVICES - 2320		28.00000	\$368,745.00	\$368,745.00	\$426,562.00	\$426,562.00	\$500,275.00	\$601,199.00
Func: OPERATING BUILDINGS SERVICES - 2620		0.00000	\$60,000.00	\$59,968.50	\$60,000.00	\$63,569.40	\$60,000.00	\$60,000.00
100.2620.00.114.199.0000000.5	TECHNOLOGY MAINTENANCE							
100.2620.00.626.199.0000000.5	Undesignated	0.00000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100.2620.00.730.199.0000000.5	EQUIPMENT-TRUCK	0.00000	\$35,000.00	\$34,711.99	\$0.00	\$0.00	\$0.00	\$0.00
Func: OPERATING BUILDINGS SERVICES - 2620		0.00000	\$95,000.00	\$94,680.49	\$60,000.00	\$63,569.40	\$60,000.00	\$60,000.00
Func: CARE AND UPKEEP OF GROUNDS - 2630		29.00000	\$5,000.00	\$5,000.00	\$2,500.00	\$24,337.41	\$100,000.00	\$100,000.00
100.2630.00.424.199.0000000.5	SITES							
Func: CARE AND UPKEEP OF GROUNDS - 2630		29.00000	\$5,000.00	\$5,000.00	\$2,500.00	\$24,337.41	\$100,000.00	\$100,000.00
Func: REGULAR TRANSPORTATION - 2721		0.00000	\$0.00	\$0.00	\$0.00	\$0.00	\$6,875.00	\$6,875.00
100.2721.00.110.199.0000000.5	TRANSPORTATION COORDINATOR							
100.2721.00.519.199.0000000.5	REGULAR BUSES	30.00000	\$473,975.00	\$473,160.40	\$534,014.00	\$530,514.00	\$555,375.00	\$572,036.25
Func: REGULAR TRANSPORTATION - 2721		30.00000	\$473,975.00	\$473,160.40	\$534,014.00	\$530,514.00	\$562,250.00	\$578,911.25

Printed: 01/17/2008 10:19:24 AM Report: rptGLGenBudgetRptUsingDefinition Page: 2.1.07 37

## PELHAM SCHOOL DISTRICT

### Copy of Pelham Budget Report

Fiscal Year: 2007-2008

Definition: Proposed Budget Prep for 08-09

Account	Description	Page	Budget 05-06	Expense 05-06	Budget 06-07	Expense 06-07	Budget 07-08	Budget 08-09
Func: SPECIAL ED TRANSPORTATION - 2722								
100.2722.00.519.199.0000000.5	SPECIAL PUPIL BUSES	0.0000	\$368,870.00	\$343,512.62	\$368,870.00	\$345,945.52	\$338,960.00	\$310,000.00
Func: SPECIAL ED TRANSPORTATION - 2722		0.0000	\$368,870.00	\$343,512.62	\$368,870.00	\$345,945.52	\$338,960.00	\$310,000.00
Func: OTHER STUDENT TRANSPORTATION - 2790								
100.2790.00.519.199.0000000.5	SPECIAL BUSES	31.0000	\$149,629.00	\$149,629.00	\$155,614.00	\$157,127.79	\$161,839.00	\$166,694.00
Func: OTHER STUDENT TRANSPORTATION - 2790		31.0000	\$149,629.00	\$149,629.00	\$155,614.00	\$157,127.79	\$161,839.00	\$166,694.00
Func: BENEFITS - 2900								
100.2900.00.211.199.0000000.5	HEALTH INSURANCE	32.0000	\$2,117,296.00	\$1,954,806.16	\$2,381,692.00	\$2,319,913.45	\$2,806,082.00	\$2,559,758.05
100.2900.00.212.199.0000000.5	DENTAL INSURANCE	33.0000	\$156,178.00	\$144,243.60	\$159,427.00	\$153,887.48	\$170,384.00	\$175,397.57
100.2900.00.213.199.0000000.5	LIFE INSURANCE	34.0000	\$42,366.00	\$40,174.35	\$42,366.00	\$43,922.26	\$43,145.00	\$43,145.00
100.2900.00.220.199.0000000.5	FICA	35.0000	\$818,889.00	\$776,735.31	\$845,789.00	\$824,656.02	\$885,728.00	\$856,383.90
100.2900.00.231.199.0000000.5	NH RETIREMENT EMPLOYEES	36.0000	\$199,315.00	\$92,920.30	\$205,832.00	\$80,377.74	\$277,765.00	\$184,794.19
100.2900.00.232.199.0000000.5	NH RETIREMENT TEACHERS	36.0000	\$284,218.00	\$291,537.67	\$286,417.00	\$302,166.74	\$486,426.00	\$493,390.96
100.2900.00.250.199.0000000.5	UNEMPLOYMENT COMPENSATION	37.0000	\$10,000.00	\$9,847.00	\$10,000.00	\$9,982.00	\$10,000.00	\$10,000.00
100.2900.00.260.199.0000000.5	WORKERS COMPENSATION	38.0000	\$65,000.00	\$32,651.20	\$65,000.00	\$54,336.10	\$65,000.00	\$65,000.00

## PELHAM SCHOOL DISTRICT

### Copy of Pelham Budget Report

Fiscal Year: 2007-2008

Definition: Proposed Budget Prep for 08-09

Account	Description	Page	Budget 05-06 Expense	Budget 06-07 Expense	Budget 07-08	Budget 08-09
100.2900.00.520.199.000000.5	LIABILITY INSURANCE	39,0000	\$79,000.00	\$60,454.00	\$79,000.00	\$61,077.61
Func: BENEFITS - 2900		320,0000	\$3,772,262.00	\$3,403,369.59	\$4,075,523.00	\$3,850,319.40
Func: COMMUNITY SERVICES - 3300		0,0000	\$19,925.00	\$20,501.00	\$20,501.00	\$21,095.00
100.3300.00.112.199.000000.5	SALARIES-NURSE	0,0000	\$22,966.00	\$22,966.00	\$23,655.00	\$24,365.00
100.3300.90.112.199.000000.5	SALARIES ARTICLE	0,0000	\$8,169.00	\$8,169.00	\$8,218.00	\$8,531.00
100.3300.00.610.199.000000.5	SUPPLIES	0,0000	\$51,060.00	\$51,060.00	\$52,374.00	\$53,991.00
Func: COMMUNITY SERVICES - 3300		0,0000	\$51,060.00	\$52,374.00	\$52,374.00	\$53,991.00
Func: FACILITIES - 4000		0,0000	\$1,00	\$0,00	\$1,00	\$84,326.12
100.4000.00.450.199.000000.5	FACILITIES AQUISIT.	0,0000	\$1,00	\$0,00	\$1,00	\$84,326.12
Func: FACILITIES - 4000		0,0000	\$1,00	\$0,00	\$1,00	\$84,326.12
Func: TECHINCAL SERVICES - 4300		0,0000	\$1,00	\$93,959.48	\$1,00	\$42,370.67
100.4300.00.500.199.000000.5	TECHNICAL SERVICES	0,0000	\$1,00	\$93,959.48	\$1,00	\$42,370.67
Func: TECHINCAL SERVICES - 4300		0,0000	\$1,00	\$93,959.48	\$1,00	\$42,370.67
Func: BUILDING AQUISITION - 4500		0,0000	\$1,00	\$0,00	\$1,00	\$0,00
100.4500.00.450.199.000000.5	BUILDING AQUISITION & CONSTR	0,0000	\$1,00	\$0,00	\$1,00	\$0,00
Func: BUILDING AQUISITION - 4500		0,0000	\$1,00	\$0,00	\$1,00	\$0,00
Printed: 01/17/2008 10:19:24 AM	Report: rptIGLGenBudgetRptUsingDefinition		2.1.07			Page: 39

## PELHAM SCHOOL DISTRICT

### Copy of Pelham Budget Report

Fiscal Year: 2007-2008

Definition: Proposed Budget Prep for 08-09

Account	Description	Page	Budget 05-06	Expense 05-06	Budget 06-07	Expense 06-07	Budget 07-08	Budget 08-09
Func: DEBT SERVICE-PRINCIPAL - 5110								
100.5110.00.910.199.0000000.5	PRINCIPAL DEBT	40.0000	\$1,040,000.00	\$1,040,000.00	\$1,035,000.00	\$1,035,000.00	\$1,035,000.00	\$1,035,000.00
Func: DEBT SERVICE-PRINCIPAL - 5110		40.0000	\$1,040,000.00	\$1,040,000.00	\$1,035,000.00	\$1,035,000.00	\$1,035,000.00	\$1,035,000.00
Func: DEBT SERVICE-INTEREST - 5120								
100.5120.00.830.199.0000000.5	INTEREST DEBT	41.0000	\$284,650.00	\$284,650.00	\$232,775.00	\$232,775.00	\$181,025.00	\$129,275.00
Func: DEBT SERVICE-INTEREST - 5120		41.0000	\$284,650.00	\$284,650.00	\$232,775.00	\$232,775.00	\$181,025.00	\$129,275.00
Func: DISTRICT FUND TRANSFERS - 5200								
100.5200.00.930.199.0000000.5	DISTRICT MONEY	0.0000	\$25,607.00	\$25,607.00	\$25,607.00	\$25,607.00	\$25,607.00	\$25,607.00
Func: DISTRICT FUND TRANSFERS - 5200		0.0000	\$25,607.00	\$25,607.00	\$25,607.00	\$25,607.00	\$25,607.00	\$25,607.00
Func: TRANSFER TO FOOD SERVICE - 5221								
100.5221.00.930.199.0000000.5	FOOD SERVICE	0.0000	\$39,212.00	\$39,212.00	\$39,212.00	\$158,544.00	\$39,212.00	\$39,212.00
Func: TRANSFER TO FOOD SERVICE - 5221		0.0000	\$39,212.00	\$39,212.00	\$39,212.00	\$158,544.00	\$39,212.00	\$39,212.00
Func: CAPITAL PROJECT - 5230								
100.5230.00.930.199.0000000.5	CAPITAL PROJECT	0.0000	\$1.00	\$0.00	\$1.00	\$0.00	\$1.00	\$1.00
Func: CAPITAL PROJECT - 5230		0.0000	\$1.00	\$0.00	\$1.00	\$0.00	\$1.00	\$1.00
Func: TRANSFER TO CAPITAL RESERVE - 5251								
100.5251.00.930.199.0000000.5	CAPITAL RESERVE	0.0000	\$10,001.00	\$10,000.00	\$50,001.00	\$50,001.00	\$1.00	\$1.0

## PELHAM SCHOOL DISTRICT

### Copy of Pelham Budget Report

Fiscal Year: 2007-2008

Definition: Proposed Budget Prep for 08-09

Account	Description	Page	Budget 05-06	Expense 05-06	Budget 06-07	Expense 06-07	Budget 07-08	Budget 08-09
Func: TRANSFER TO CAPITAL RESERVE - 5251		0.0000	\$10,001.00	\$10,000.00	\$50,001.00	\$50,001.00	\$1.00	\$1.00
Func: TRUST - 5252		0.0000	\$1.00	\$0.00	\$1.00	\$0.00	\$1.00	\$1.00
100.5252.00.430.199.000000.5	ADA TRUST	0.0000	\$1.00	\$0.00	\$1.00	\$0.00	\$1.00	\$1.00
100.5252.00.734.199.000000.5	TECHNOLOGY TRUST	0.0000	\$1.00	\$0.00	\$1.00	\$0.00	\$1.00	\$1.00
Func: TRUST - 5252		0.0000	\$2.00	\$0.00	\$2.00	\$0.00	\$2.00	\$2.00
Fund: GENERAL FUND - 100		10,817.6000	\$19,618,659.00	\$19,214,510.20	\$20,472,643.00	\$20,555,032.70	\$22,783,368.00	\$22,639,325.18
Fund: FEDERAL FUNDS - 200								
Func: REGULAR EDUCATION - 1100		0.0000	\$20,000.00	\$39,179.59	\$30,000.00	\$0.00	\$30,000.00	\$66,510.09
200.1100.00.602.199.000000.5	TITLE IIA	0.0000	\$20,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$58,322.59
200.1100.01.602.199.000000.5	TITLE I	0.0000	\$20,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
200.1100.02.602.199.000000.5	TITLE II	0.0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
200.1100.03.602.199.000000.5	TITLE IV	0.0000	\$10,000.00	\$7,106.62	\$10,000.00	\$0.00	\$10,000.00	\$6,410.69
200.1100.04.602.199.000000.5	TITLE V	0.0000	\$10,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,449.61
200.1100.05.602.199.000000.5	PRODUCING ACTIVE LEARNERS	0.0000	\$5,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Func: REGULAR EDUCATION - 1100		0.0000	\$65,000.00	\$46,286.21	\$40,000.00	\$0.00	\$40,000.00	\$133,692.9
Printed: 01/17/2008	10:19:24 AM	Report:	rpGLGenBudgetRptUsingDefinition	2.1.07				Page: 41

## PELHAM SCHOOL DISTRICT

### Copy of Pelham Budget Report

Fiscal Year: 2007-2008

Definition: Proposed Budget Prep for 08-09

Account	Description	Page	Budget 05-06	Expense 05-06	Budget 06-07	Expense 06-07	Budget 07-08	Budget 08-09
Func: SPECIAL EDUCATION - 1200								
200.1200.00.602.199.0000000.5	IDEA	0.0000	\$40,050.00	\$334,379.17	\$65,050.00	\$0.00	\$65,050.00	\$366,140.00
200.1200.01.602.199.0000000.5	SLIVER	0.0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
200.1200.03.602.199.0000000.5	PRESCHOOL	0.0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,581.55
Func: SPECIAL EDUCATION - 1200								
0.0000		\$40,050.00	\$334,379.17	\$65,050.00	\$0.00	\$65,050.00	\$373,721.55	
Fund: FEDERAL FUNDS - 200								
0.0000		\$105,050.00	\$380,665.38	\$105,050.00	\$0.00	\$105,050.00	\$507,414.53	
Fund: LUNCH PROGRAM - 400								
Func: BENEFITS - 2900								
400.2900.00.220.110.0000000.5	FICA	0.0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
400.2900.00.231.110.0000000.5	RETIREMENT	0.0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
400.2900.00.620.110.0000000.5	FOOD	0.0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Func: BENEFITS - 2900								
Func: FOOD SERVICE - 3100								
400.3100.00.119.110.0000000.5	Salaries-Lunch Program	0.0000	\$300,000.00	\$402,336.40	\$300,000.00	\$416,458.43	\$300,000.00	\$425,000.00
400.3100.00.200.110.0000000.5	Benefits Lunch Program	0.0000	\$30,000.00	\$30,283.39	\$30,000.00	\$28,401.04	\$30,000.00	\$0.00

Printed: 01/17/2008 10:19:24 AM Report: rptIGLGenBudgetRptUsingDefinition

2.1.07

Page: 42

## PELHAM SCHOOL DISTRICT

### Copy of Pelham Budget Report

Fiscal Year: 2007-2008

Definition: Proposed Budget Prep for 08-09

Account	Description	Page	Budget 05-06	Expense 05-06	Budget 06-07	Expense 06-07	Budget 07-08	Budget 08-09
400.3100.00.220.110.000000.5	FICA	0.0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$32,512.50
400.3100.00.231.110.000000.5	RETIREMENT	0.0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$14,771.89
400.3100.00.323.110.000000.5	CONTRACTED SERVICES	0.0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,500.00
400.3100.00.430.110.000000.5	REPAIRS LUNCH PROGRAM	0.0000	\$4,000.00	\$3,354.30	\$4,000.00	\$13,742.08	\$4,000.00	\$18,000.00
400.3100.00.534.110.000000.5	POSTAGE	0.0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00
400.3100.00.550.110.000000.5	PRINTING	0.0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$650.00
400.3100.00.581.110.000000.5	MILEAGE	0.0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$750.00
400.3100.00.610.110.000000.5	SUPPLIES LUNCH PROGRAM	0.0000	\$300,000.00	\$777,208.99	\$300,000.00	\$812,607.64	\$300,000.00	\$40,000.00
400.3100.00.620.110.000000.5	FOOD	0.0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$467,191.04
400.3100.00.730.110.000000.5	EQUIPMENT	0.0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,000.00
400.3100.00.733.110.000000.5	EQUIPMENT LUNCH PROGRAM	0.0000	\$1,500.00	\$14,628.00	\$1,500.00	\$741.50	\$1,500.00	\$0.00
400.3100.00.734.110.000000.5	COMPUTER EQUIPMENT	0.0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,000.00
400.3100.00.810.110.000000.5	DUES AND FEES	0.0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00
400.3100.00.890.110.000000.5	REFUNDS	0.0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00

## PELHAM SCHOOL DISTRICT

### Copy of Pelham Budget Report

Fiscal Year: 2007-2008

Definition: Proposed Budget Prep for 08-09

Account	Description	Page	Budget 05-06	Expense 05-06	Budget 06-07	Expense 06-07	Budget 07-08	Budget 08-09
Func: FOOD SERVICE - 3100		0.00000	\$635,500.00	\$1,227,811.08	\$635,500.00	\$1,271,950.69	\$635,500.00	\$1,018,375.43
Func: BENEFITS - 2900		0.00000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
400.2900.00.220.199.0000000.5	FICA							
400.2900.00.231.199.0000000.5	RETIREMENT	0.00000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Func: BENEFITS - 2900		0.00000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Func: FOOD SERVICE - 3100		0.00000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
400.3100.00.323.199.0000000.5	CONTRACTED SERVICES	0.00000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
400.3100.00.430.199.0000000.5	REPAIRS	0.00000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
400.3100.00.534.199.0000000.5	POSTAGE	0.00000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
400.3100.00.550.199.0000000.5	PRINTING	0.00000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
400.3100.00.581.199.0000000.5	MILEAGE	0.00000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
400.3100.00.620.199.0000000.5	FOOD	0.00000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
400.3100.00.730.199.0000000.5	EQUIPMENT	0.00000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
400.3100.00.734.199.0000000.5	COMPUTER EQUIPMENT	0.00000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
400.3100.00.840.199.0000000.5	DUES AND FEES	0.00000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Printed: 01/17/2008 10:19:24 AM Report: rptIGLGenBudgetRptUsingDefinition

2.1.07

Page: 44

## PELHAM SCHOOL DISTRICT

### Copy of Pelham Budget Report

Fiscal Year: 2007-2008

Definition: Proposed Budget Prep for 08-09

Account	Description	Page	Budget 05-06	Expense 05-06	Budget 06-07	Expense 06-07	Budget 07-08	Budget 08-09
400.3100.00.890.199.0000000.5	REFUNDS	0.00000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Func: FOOD SERVICE - 3100		0.00000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund: LUNCH PROGRAM - 400		0.00000	\$635,500.00	\$1,227,811.08	\$635,500.00	\$1,271,950.69	\$635,500.00	\$1,018,375.43
<b>Grand Total:</b>		10,817.6000	\$20,359,209.00	\$20,822,986.66	\$21,213,193.00	\$21,826,983.39	\$23,523,918.00	\$24,165,115.14

**End of Report**