

Town of Pelham, NH

2014 Annual Town Report

Municipal Offices

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

School District Office

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





TOWN DEPARTMENTS

DEPARTMENT	PHONE NUMBER	HOURS
Assessor	635-3317	8:00 a.m. – 4:00 p.m. Monday – Friday
Cable/PTV	635-8645	
Cemetery	635-6974	8:00 a.m. – 4:00 p.m. Monday – Friday
Fire Department	635-2703 Business 911 Emergency	8:00 a.m. – 4:00 p.m. Monday – Friday
Highway Department	635-8526	7:00 a.m. – 3:30 p.m. Monday – Friday
Library	635-7581	9:00 a.m. – 5:00 p.m. Mon., Wed., Fri. 9:00 a.m. – 8:00 p.m. Tuesday 1:00 p.m. – 8:00 p.m. Thursday 10:00 a.m. – 2:00 p.m. Saturday
Parks & Recreation	635-2721	8:00 a.m. – 4:00 p.m. Monday – Friday
Planning Department	635-7811	8:00 a.m. – 4:00 p.m. Monday – Friday
Police Department	635-2411 Business 911 Emergency	7:00 a.m. – 3:00 p.m. (Records) Monday - Friday
Selectmen and Town Administrator	635-8233	8:00 a.m. – 4:00 p.m. Monday – Friday
Senior Citizens Center	635-3800	8:00 a.m. – 2:00 p.m. Monday - Friday
Town Clerk	635-2040	8:00 a.m. – 4:00 p.m. Mon., Wed., Thurs., Fri.
&		
Tax Collector	635-3480	Tues. 8:00 a.m. – 7:00 p.m.
Transfer Station- Recycling Center	635-3964	Closed Sunday & Monday Tues. 10:30 a.m. – 6:55 p.m. Wed., Thurs., Fri., Sat. 8:30 a.m. – 4:25 p.m.

Other Important Phone Numbers

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



2014

Annual Town Report





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2014 ANNUAL TOWN REPORT DEDICATION

Pelham Conservation Commission

How far might a Pelham resident have to travel to hike or just walk through six hundred contiguous acres of forest crisscrossed by one hundred-fifty year old stone walls and dotted with scenic ponds? For many Pelham residents, to their surprise, the answer is a brief walk and, for others, a very short drive.

Thanks to the efforts of the all-volunteer Pelham Conservation Commission under the able leadership of Chairman Paul Gagnon, the Town is fast approaching a longtime plan of protecting one thousand acres of forests and fields for passive recreation and wildlife. Significant public

lands are now accessible off Sherburne Rd., Hinds Ln. Windham Rd., and Dutton Rd. among others.



These results have come from approaching landholders who had not previously been thinking of preserving the land. Some others were interested in preserving old family lands and so sought out the Conservation Commission to help achieve their goals. Occasionally, the Commission engaged in long discussions over several years before agreements were reached.

Because of their efforts we proudly dedicate this year's Town Report to the Pelham Conservation Commission members, past and present, who have worked, with the support of the voters, to achieve this enviable goal.

*A Heartfelt Thank You to Our
Conservation Commission Members*

Paul Gagnon, Chair

Paul Dadak

Mike Gendreau

Lisa Loosigian

Karen MacKay

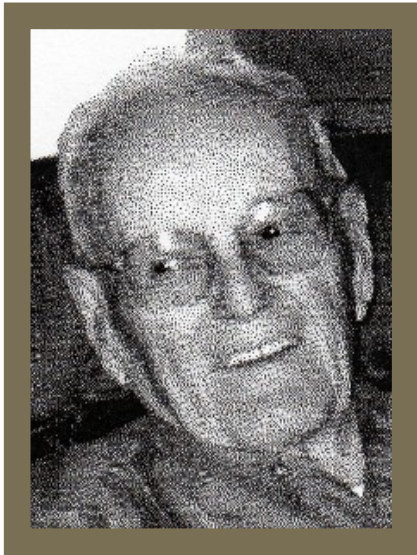




IN MEMORIAM

Herbert S. Currier

1913 to 2014



Herbert Currier

Board of Adjustment (Sel Rep) 1976
Board of Selectmen 1975-1977
Community Development Advisory Commission 1978 & 1979
Conservation Commission 1972 – 1974 (Sel Rep) 1975
Council on Aging 1993 – 1996
Historic District Commission 1974 (Sel Rep) 1975
Industrial Commission 1959 & 1960
Recreation Advisory Board 1970 & 1971
Senior Citizens Club 1976, 1978, 1979, 1980, 1983, 1984 (Sel Rep) 1977
Town Treasurer 1972 & 1973
Trustees of the Trust Funds 1987 – 1989
Bicentennial Commission (Sel Rep) 1975 & 1976



Paul R. Scott

1935 to 2014

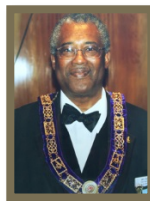


Paul Scott

Board of Adjustment (Sel Rep) 1993 & 1994
Board of Selectmen 1991-1996 & 1998
Budget Committee (Sel Rep Alt) 1996
Cable Television Advisory (Sel Rep) 1995
Conservation Commission 1986 & 1987 (Sel Rep) 1991-1994 & 1998
Library Trustee 1988 & Library Trustee (Sel Rep) 1995 & 1998
Master Plan Advisory Committee (Sel Rep) 1991 & 1992
Planning Board 1981 & 1982 (Sel Rep) 1991 & 1992
Recreation Advisory Board (Sel Rep) 1998
Technical Staff (Sel Rep) 1996



2014
IN MEMORIAM
TO THOSE WHO IN THEIR LIVES HAVE SERVED THE TOWN OF
PELHAM



Jack Caynon



"Bob" Chatel



James McManus



Marietta Potter

Jack Caynon

*Budget Committee 1991-1996 & 2001- 2003(School Bd Rep) 1998-2000
Technical Staff 1984-2000*

Robert Chatel

Pelham Fire Dept. 1989 – 2007

Adolph Jarosky*

Zoning Ordinance Revision Committee Alternate 1990 & 1991

James McManus

Planning Board 2007 (Alternate) 2009, 2008, 2006

Marietta Potter

Library Trustee 1990 – 1995

Otis Titcomb*

Council on Aging 1996 – 1999

** (No picture available)*

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



FEDERAL, STATE, COUNTY AND TOWN OFFICIALS	2014
Governor.....	Maggie Hassan
Executive Councilor, District 3.....	Christopher Sununu
U.S. Senators.....	Kelly Ayotte Jeanne Shaheen
State Senator.....	Charles “Chuck” Morse
District 22	
Representative in Congress.....	Ann Kuster
County Commissioner.....	Sandra Ziehm
District 2	
Representatives to the General	
District 37	Lars T. Christiansen Eric Estavez Robert H. Haefner Shawn N. Jasper Russell T. Ober III Lynne M. Ober Kimberly Rice Eric Schleien Greg Smith Charlene F. Takesian Jordan G. Ulery
Board of Selectmen.....	Edmund Gleason, Chair ‘15 William McDevitt, Vice Chair ‘17 Robert Haverty, ‘16 Harold V. Lynde, ‘16 Douglas Viger, ‘17
Town Moderator.....	Philip Currier, ‘16
Supervisors of the Checklist	Laurie Hogan, ‘18 Brenda Eaves, ‘17 Kimberly Regan, ‘16
Town Clerk/Tax Collector.....	Dorothy Marsden, ‘16
Town Treasurer.....	Charlene Takesian, ‘17
Town Administrator.....	Brian McCarthy



FEDERAL, STATE, COUNTY AND TOWN OFFICIALS (cont.)	2014
Animal Control Officer.....	Allison Caprigno
Assessing Assistant.....	Susan Snide
Building Inspector.....	Roland Soucy
Cable Television Coordinator.....	James Greenwood
Cemetery Sexton.....	David Slater
Emergency Management Director.....	James Midgley
Code & Zoning Enforcement Officer.....	John Lozowski
Director of Senior Facility & Elderly Affairs.....	Sara Landry
Electrical Inspector.....	Timothy Zelonis
Executive Secretary/Manager Special Projects.....	Marie Maruca
Finance Director.....	Cynthia Kelley
Fire Chief.....	James Midgley
Health Officer.....	Dr. Srilatha Kodali
Deputy Health Officer.....	Paul Zarnowski
Highway Agent.....	Donald Foss, Sr.
Human Services Agent.....	Dawn Holdsworth
Library Director.....	Irja Finn
Planning Director.....	Jeff Gowan
Police Chief.....	Joseph Roark
Police Captain.....	Stephen Toom
Plumbing Inspector.....	Walter Kosik
Recreation Director.....	Brian Johnson, CPRP
Transfer Station – Recycling Center Director.....	Stanley Walczak



TOWN COMMITTEES & BOARDS	2014
Board of Adjustment.....	David Hennessey, Chair '15 Svetlana Paliy, Vice Chair '16 Bill Kearney, Secretary '15 Chris LaFrance, '17 Peter McNamara, '16 Kevin O'Sullivan, (Alt.)'17 Lance Ouellette, (Alt.) '16 Pauline Guay, (Alt.)'16 Darlene Culbert, (Alt.) '16 Charity Landry, Recording Secretary
Budget Committee.....	Daniel Guimond, Chair '17 David Cate, Vice Chair '15 Michael Bilby, '15 David Cronin, '15 Daryle Hillsgrove, '17 Leo Rush, '16 Robert Sherman, '17 Gregory Smith, '15 Amy Spencer, '15 Megan Larsen, School Board Rep. Douglas Viger, Selectmen's Rep. Edmund Gleason, (Alt. Selectmen's Rep.) Charity Landry, Recording Secretary
Cemetery Trustees.....	David Provencal, Chair, '15 Walter Kosik, Vice Chair, '16 Nathan Boutwell, '15 Timothy Zelonis, '17 Donna Smith, Secretary '17 David Slater, Sexton
Conservation Commission.....	Paul Gagnon, Chair, '15 Paul Dadak, '17 Mike Gendreau, '17 Lisa Loosigian, '17 Karen MacKay, '15 Member/Recording Secretary



Council on Aging (one year).....	Sherry Spencer, Chair
	Gayle Plouffe, Treasurer
	Cathy Somma, Secretary
	Members:
	Susan Boucher
	Ann Davis
	Doris Houle
	Shirley Janocha
	Rosemary Shawver
	EX-Officio members
	Sara Landry, Director/Advisor
	Edmund Gleason, Selectman's Rep.
	Linda Hutchinson, Bookkeeper
Forestry Committee.....	Deborah Waters, Chair, '15
	Paul Gagnon, '16
	Robert Lamoureux, '15
	Christine McCarron, ;15
	Gayle Plouffe, '17
	Harold V. Lynde, Selectmen's Rep
Library Trustees.....	Lori Adams, Chair '16
	Roseann Cares, Vice Chair '17
	Cindy McGhee, Treasurer, '17
	Carolyn Thompson, Secretary '15
	Darlene Michaud, Liaison to FLIP, '16
Planning Board.....	Peter McNamara, Chair, '16
	Roger Montbleau, Vice Chair, '15
	Paul Dadak, Secretary, '17
	Patrick Culbert, '16
	Jason Croteau, '17
	Timothy Doherty, '15
	Mike Sherman, Alternate '17
	Joseph Passamonte, Alernate'15
	Robert Haverty, Selectmen's Rep. '16
	Jeff Gowan, Planning Director
	Charity Landry, Recording Secretary
Trustees of the Trust Funds.....	Mary Gleason, Chair, '15
	John Kachmore, Bookkeeper, '17
	Cindy Ronning, Secretary, '16



Pelham Board of Selectmen

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

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

Edmund Gleason, Chair, '15
William McDevitt, Vice Chair, '17
Robert Haverty, '16
Harold Lynde, '16
Douglas Viger, '17

Important Events in 2014

- *Immediate infrastructure needs met with minimal tax impact*
- *2014 saw key staffing changes: Town Administrator, **Brian McCarthy**; New Police Captain, **Stephen Toom**; Promotions in Police Department, **Lt. Anne Perriello** and **Sergeant Keenlside***
- *Staggered union contracts will aid in future years that no two contracts will be placed before the voters in the same year*
- *Town works with NRPC for regional electricity agreement providing the Town's operations with much lower rates*

The Board of Selectmen would like to once again thank the town residents for their continued support of our efforts to manage the Town in an efficient, responsive and cost effective manner.

Fortunately, in 2014 the town's immediate infrastructure needs were addressed with the opening of the new fire station last year and replacement of critical life safety equipment, such as the Fire Rescue Pumper this year. It should be noted these expensive projects were accomplished with minimal tax impact, in that last year's tax rate went down a dollar and this year's the tax rate remained unchanged from last year.

Such being the case, this year's warrant focuses on addressing two long term infrastructure needs in replacement of the Willow Street Bridge, which constitutes a vehicular and flood safety hazard, and improvement to, but not reconstruction of, the historic Abbot Bridge on Old Bridge Street, which has been red listed by the NH Department of Transportation (NH DOT) for hydraulic scouring issues associated with existing water flow capacity. Both of these efforts will be eligible for NH DOT State Bridge Aid at eighty percent (80%) reimbursement to the Town by project completion. As an impetus, NH DOT has advised that approval of these warrants by the Pelham taxpayers in 2015 will enable them to accelerate the process and allow these two projects to proceed earlier than they are currently scheduled. An early scheduling of these projects yields three distinct benefits up front, first the mitigation of existing flooding concerns, second the elimination of life safety issues associated with poor existing bridge design and functioning and third the avoidance of project inflationary growth to budgets and expenditures as time goes on.

Under Town administration, 2014 has seen a number of key staffing changes which this Board regards as positive steps toward improving overall efficiency, operational discipline and transparency. The resignation of the former Town Administrator gave the Board an excellent opportunity to re-evaluate the Town's every day operations and establish firm objectives perceived as necessary in going forward. After an extensive open screening process, Mr. McCarthy was selected as the Town Administrator based upon his credentials, interview performance and belief that selection of an experienced candidate from within our Police Department would facilitate the process by assigning an individual with proven skills, management experience, integrity and most importantly, a thorough working knowledge of town operations.

Likewise, the Police Department, because of the loss of one of its Lieutenants to the Town Administrator position and the retirement of its second Lieutenant, re-evaluated its management structure and determined that current and expected requirements would be best met with a change in structure from two Lieutenants to one Captain and one Lieutenant, a re-structuring this Board fully supported. The Police Chief's report will cover the details, but the net effect to the Town was the hiring of an experienced Captain with demonstrated skills and experience from another town and the promotion, from within, of a thoroughly qualified and vetted candidate for Lieutenancy. This restructuring and its resulting appointments should further strengthen and improve police operations in view of its ongoing challenges.

Another significant tax mitigation milestone is the establishment of staggered scheduling of town union contracts such that, after this year no two contracts will be



placed before the voters in the same year. You will note that this year's warrant contains a Support Staff contract covering four years and a Fire Union contract covering five years. With the Police contract agreed upon last year and in place for three years, going forward each will be up for renewal in succeeding years thereby minimizing any associated tax impact in a given year. It is appropriate to note that this year's warrants as well as the Police contracts cover contracts for an agreed upon maximum of two percent growth per year for the years covered.

Also, in keeping with the Board's fiscal objectives, this year town administration was able to implement a regional electricity agreement through the Nashua Regional Planning Commission (NRPC) which provides the town with very favorable fixed rates for both this and next year. This agreement has and will continue to provide the Town with rates which are much lower than most users have available and protect the Town from the types of electrical fluctuations currently being experienced.

Going forward there are the usual operational and budgetary challenges, but 2015 will offer two that are unique and should be of some interest to the residents. There are at least two energy initiatives in process which will have direct impact on the town. They are the upgrade of existing electric power lines and secondly the installation of a newer, larger natural gas pipeline through town. Both projects are under federal and state oversight and are deemed necessary by those agencies to address increased regional needs. The Board has conducted preliminary meetings with both National Grid, et al, on the electricity side and Kinder Morgan on the natural gas side to investigate the impact and make it clear that full public disclosure of the projects and their impacts will be transparent through a series of public hearings which we expect to commence in January 2015. As the projects proceed the Board will make extraordinary efforts to communicate the facts and the projects progress with the taxpayers to solicit their inputs.

These are only a few of the more apparent accomplishments and objectives for 2014. As the taxpayer reads the individual Town Departmental reports more will be identified.

The Board of Selectmen once again wants to thank the voters of Pelham for their continued support and we welcome your recommendations as we now look forward to 2015 and its unique challenges.

Sincerely,

A handwritten signature in black ink, appearing to read "Ed Gleason".

Ed Gleason

Chairman
Pelham Board of Selectmen



Pelham Town Administrator

Brian McCarthy

6 Village Green
Pelham, NH 03076

Phone# 603-635-8233
Fax# 603-635-8274

email: bmccarthy@pelhamweb.com
Webpage: [www.pelhamweb.com/
town-administrator](http://www.pelhamweb.com/town-administrator)

Office Hours-

*Monday - Friday
8AM to 4PM*

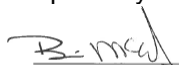
Since my appointment as your new Town Administrator in June, I have worked first hand with the Department heads and Town employees from every aspect of our operation. I was immediately impressed with institutional knowledge and the level of dedication and proficiency demonstrated by all of our Department heads and Town employees. Because of their commitment and dedication to our community, our Town employees provide the highest level of service to you, our citizens. This level of dedication and proficiency has also made my transition into my new position of Town Administrator a seamless one. For that, I would like to thank the Board of Selectmen, the Budget Committee and all of my staff for assisting me with getting acclimated with my new job. Additionally, a number of citizens, past and present local community leaders and community groups have also assisted me with my transition into my new job. I appreciate all of the support I have received from the community and I am extremely proud and honored to serve our community in this position.

One of my goals for 2015 is to implement some changes that will increase efficiency, accountability and ensure transparency at all levels of our government. I have drafted a new policy and procedure manual that will embrace those disciplines and provide guidance for all of our Town employees and at the same time, reduce liability to the Town. It has been statistically proven that clear, concise written policies improve service, increase accountability, reduce liability, reduce misperception and set a level of expectation that Town employees and citizens will appreciate. In January of 2015, a policy and procedure familiarization program, as well as a new separate training program for all Town employees will begin. The goal of this new training program is to professionally develop every employee to enhance their skills, abilities, resources and provide opportunities to be successful in their jobs. This new training program will provide on the job training, coaching, provide performance goals and feedback along with a new personnel evaluation program that will evaluate Town employees yearly.

Another goal for 2015 is to continue to evaluate our level of staffing to ensure we are working to our fullest potential. With the advancement of technology and computers, administrative job positions in the past that required manual labor are becoming less and less while requests for services from citizen's, requirements from auditors, Federal and State regulators, insurance carriers, tax reporting requirements, human resources requirements and the like has significantly increased. The challenge for the Board of Selectmen and me is to reevaluate these positions. As we absorb these newer responsibilities and requirements, the work level is spread more evenly so that all Town employees are sharing the increase. It is imperative that while we reevaluate job positions, we strive to maintain the same number of staff while maintaining the high level of service you have all come to experience and enjoy. It is equally important that as we evaluate positions, we continue to be fiscally responsible to our citizens and ensure that we continue to challenge ourselves to operate within the constraints of our operating budget.

One role that I have always enjoyed in my previous career as a Police Officer in Pelham is my accessibility to and relationship with the community. I intend to keep that accessibility in my new position as Town Administrator. Since my appointment, I have had numerous conversations with citizens while in the office or out in the community that I have really enjoyed and wish to continue. If anyone has a question, comment or suggestion about anything we do as a Town, please feel free to contact me at my office or stop in if you're visiting the Town Hall. My door is always open for any citizen who wishes to be heard on any issue and I enjoy having the opportunity to meet new citizens in our community.

Respectfully Submitted,


Brian McCarthy, Town Administrator



NOTICE

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

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

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

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

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

Once restored:

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

This notice must be:

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

Read the full statute at [RSA 674:39-aa Restoration of Involuntarily Merged Lots](#).



Town Clerk/Tax Collector

Department Head:

**Dorothy Marsden,
Town Clerk/ Tax
Collector**

**Linda Newcomb,
Deputy Town Clerk/
Tax Collector**

**6 Village Green
Pelham, NH 03076**

Phone # 603-635-2040

Fax # 603-508-3096

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

Business Hours:

8AM to 4PM

*Monday, Wednesday,
Thursday & Friday*

8AM to 7PM

Tuesday

Services Offered:

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

2014 Highlights

- The November General Election saw 4,701 voters casting ballots reaching a 52% voter turnout
 - **Important Dates:**
 - April 30th of each year, dogs must be licensed
 - July 1 & December 1 tax bills are due
-

2014 was another busy year for the Department. This department is responsible for conducting Town and State Elections as governed by the laws of the State of New Hampshire. Elections and voting were the primary focus during the year. The Department administered three elections, with a typical year only having one. The biggest election, which consumed the largest amount of staff time and resources, was the November General Election. This election saw 4,701 voters casting ballots which represented a 52% voter turnout. Over 200 absentee ballots were issued and 178 voters registered at the polls on Election Day. I am happy to report that all three of the Elections this year ran smoothly and competently.

This department is also responsible for the collection of property taxes, motor vehicle registrations, vital (birth/death/divorce/marriage) records administration, dog licensing, boat registrations, hunting & fishing licenses, notary public services and maintaining Town records.

Motor vehicle transactions continue to comprise the "bulk" of the day-to-day operations for staff. Registrations in New Hampshire are a two part process. The first part is the "local" portion where the registration document is prepared and registration fees (town tax) are based on the original manufacturer's suggested retail price. A tax rate is set for each year of manufacture. The second portion of the registration process involves the "state" portion in which fees are collected based on the gross weight of the vehicle. We are a one-check Town so there is only one check made out to Town of Pelham for both fees. Once this is paid, license plates and decals can be issued. Some types of transactions our Department can process on behalf of the State are: renewals, duplicate registrations, replacement plates, completing transfer of plates, issuance of plates and registrations of heavier weight vehicles of up to 26,000 pounds.

Our EB2Gov program, which is the online service for renewal of motor vehicles, dog licensing renewals, vital records applications and property tax payments is going extremely well. The program has been very well received by our residents. This service can be accessed by a link on our Town web page, www.pelhamweb.com/town-clerk-tax-collector. We are still doing our mail-in registration renewals and that is going very well. We receive approximately 50 registration renewals by mail each week.

Dogs must be licensed by April 30th of each year (RSA 466:1). Pelham currently has approximately 2,050 licensed dogs. A late fee of \$1 per month will be charged beginning June 1st for any unlicensed dogs. Any dog still unlicensed after June 20th will be issued a civil forfeiture fine of \$25.00 in accordance with RSA 466:13.

The Deputy Town Clerk/Tax Collector, Linda Newcomb, Kelly Salois and Regina Malloy continue to provide outstanding service for our residents. Their vast knowledge of motor vehicle procedures and tax collection, along with their dependability, accuracy and friendliness is the success behind this Department. It is a great team effort and I am extremely proud to work with them!

I would like to thank the Board of Selectmen, the Town Administrator and the many dedicated town employees for their continued support. I would also like to thank the residents of Pelham for giving me this great opportunity to serve you.

Respectfully Submitted,

Dorothy A. Marsden
Town Clerk/Tax Collector



To Pelham Dog Owners

2015 DOG LICENSES ARE NOW BEING ISSUED AT THE TOWN CLERK'S OFFICE. PROOF OF RABIES VACCINATION IS REQUIRED *. PLEASE STOP BY, MAIL OR USE E-REG AT www.pelhamweb.com/town-clerk-tax-collector

\$6.50 SPAYED OR NEUTERED

\$9.00 IF UNALTERED

\$2.00 FOR SENIOR 1st DOG

ENCLOSE A STAMPED SELF-ADDRESSED ENVELOPE IF REGISTERING BY MAIL.

Office hours Mon, Wed, Thurs, Fri 8:00AM - 4:00PM

Tue. 8:00AM - 7:00PM



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

**- Official Ballot – Annual Town Meeting, March 11, 2014 –**

Total Ballots Cast - 3683

OFFICIAL BALLOT
ANNUAL TOWN MEETING
 TOWN OF
PELHAM, NEW HAMPSHIRE
 March 11, 2014

Barbara A. Anderson
 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

WILLIAM McDEVITT 1944 ☐PAUL MORIARTY 1268 ☐DOUGLAS VIGER 1964 ☐(WRITE-IN) ☐(WRITE-IN) ☐**Town Moderator**

TWO YEARS Vote for not more than ONE

PHILIP R. CURRIER 2723 ☐(WRITE-IN) ☐**Town Treasurer**

THREE YEARS Vote for not more than ONE

CHARLENE F. TAKESIAN 2645 ☐(WRITE-IN) ☐**Budget Committee**

THREE YEARS Vote for not more than THREE

DANIEL GUIMOND 2119 ☐DARYLE HILLSGROVE 2099 ☐ROBERT S. SHERMAN 2244 ☐(WRITE-IN) ☐(WRITE-IN) ☐(WRITE-IN) ☐**Cemetery Trustee**

THREE YEARS Vote for not more than TWO

J. TIMOTHY ZELONIS 2367 ☐DONNA M. SMITH 2341 ☐(WRITE-IN) ☐(WRITE-IN) ☐**Library Trustee**

THREE YEARS Vote for not more than TWO

DAVID SWEENEY 989 ☐ANN CLARK BALCOM 1091 ☐ROSEANN CARES 1223 ☐CINDY MCGHEE 1159 ☐(WRITE-IN) ☐(WRITE-IN) ☐**Library Trustee**

TWO YEARS Vote for not more than ONE

DARLENE MICHAUD 2144 ☐MRINMOYEE DAS 327 ☐(WRITE-IN) ☐**Trustee of Trust Funds**

THREE YEARS Vote for not more than ONE

JOHN KACHMOR 2321 ☐(WRITE-IN) ☐**Planning Board**

THREE YEARS Vote for not more than TWO

PAUL L. DADAK 2054 ☐JASON CROTEAU 2293 ☐(WRITE-IN) ☐(WRITE-IN) ☐

OFFICIAL BALLOT
TOWN WARRANT
QUESTIONS

ARTICLE 2:
 Are you in favor of the adoption of Amendment No. 1 as proposed by the Pelham Planning Board for the amendment to the Pelham Zoning Ordinance, Article IV, 307-16 Establishment of Districts. This amendment would create a mixed-use overlay zoning district (MUZD) for Pelham Center. The Pelham Center MUZD is intended to accommodate a physical pattern of pedestrian-friendly, mixed-use development that is traditionally found within town centers throughout New England. The MUZD ordinance would allow the Planning Board to issue conditional use permits for a mix of business and residential uses within the same building or on the same parcel of land once an applicant demonstrates the land can support the proposed use(s) and that the scale and style of any proposed building is compatible with traditional New England architecture. The ordinance provides a list of allowed uses within the MUZD which includes professional, medical and financial offices, bakeries, family entertainment, small scale retail and other uses traditionally found in New England town centers. The Pelham Center MUZD district would be bounded to the EAST by Beaver Brook, to the NORTH at the intersection of Beaver Brook and Windham Road (including lots 22/8-133 and 22/8-134 and all lots with frontage along Windham Road and Mossey Lane), to the WEST by the intersection of Nashua Road and Tenney Road from lot 22/8-136 (including all lots with frontage on Nashua Road and Article 2 continued on next column

Article 2 Continued
 Greenwood Terrace) to the intersection of Nashua Road and Meetinghouse Way (formerly Pelham Common Highway) including all lots with frontage along Meetinghouse Way then southwesterly along the eastern side of Marsh Road to the southernmost boundary of lot 22/7-130 and to the SOUTH by all lots with frontage on Acorn and Old Bridge Street (excluding the Gibson Cemetery) to Beaver Brook. (RECOMMENDED BY THE PLANNING BOARD)

YES ☒ 2350NO ☐ 967**ARTICLE 3:**

Are you in favor of the adoption of Amendment No. 2 as proposed by the Planning Board for the amendment of the Pelham Zoning Ordinance, Article IX, Senior and Elderly Housing Section 307-53-2.(C), 3 Development Standards, to change the required 30 feet of horizontal separation between all structures to tiered setbacks based on the number of units per structure. Detached single unit structures would have twenty foot (20 ft.) separation, two-unit structures would have thirty foot (30 ft.) separation, and three or more unit structures would have forty foot (40 ft.) separation. (RECOMMENDED BY THE PLANNING BOARD)

YES ☒ 2350NO ☐ 1128**ARTICLE 4:**

Shall the Town vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately. The amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth herein totaling \$13,423,831? Should this article be defeated, the default budget shall be \$13,310,523 which is the same as last year with Article 4 continued on back

TURN OVER TO
CONTINUE VOTING

**- Official Ballot – Annual Town Meeting, March 11, 2014 - (cont.) -**

<p>Article 4 continued certain adjustments required by previous action of the Town or by law; or the governing body may hold one special meeting in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. (Recommended by Budget Committee) (\$13,466,616 Approved by Selectmen) (Majority Vote Required)</p> <p>1842 YES <input type="radio"/> 1640 NO <input type="radio"/></p>	<p>ARTICLE 8: Shall the Town vote to increase the annual contribution to the Ambulance Fund from \$25,000 to \$60,000 to be funded from ambulance service fees collected in each calendar year? This fund was established in 2005 pursuant to RSA 31:95-h. These funds are held by the Treasurer and may only be expended, with Town vote approval, for the replacement or major refurbishment of an ambulance. (Recommended by Selectmen) (Recommended by Budget Committee)</p> <p>1920 YES <input type="radio"/> 1531 NO <input type="radio"/></p>	<p>ARTICLE 12: Shall the Town vote to authorize the Selectmen to transfer by deed a 3.2 acre Town owned parcel (Map 32 lot 2-72) in exchange for a 15 acre parcel (Map 27 lot 2-84) owned by the New England Forestry Foundation (NEFF)? This is a land exchange only with no money exchanged. The 3.2 acre Town parcel is surrounded by NEFF land and the 15 acre NEFF parcel is surrounded by Town land. The proposed exchange will make both parcels easier to manage. Both lots are and will remain as open space. No tax impact. (Majority Vote Required)</p> <p>2902 YES <input type="radio"/> 539 NO <input type="radio"/></p>															
<p>ARTICLE 5: Shall the Town vote to approve cost items included in the four year collective bargaining agreement ratified by the Board of Selectmen and the Pelham Police, Local 3657 of the American Federation of State, County and Municipal Employees which calls for the following increases and benefits and to further raise and appropriate the sum of \$60,371 to fund the first year of this agreement, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels? This is a Special Warrant Article. (Recommended by the Board of Selectmen) (Recommended by the Budget Committee.) (Majority vote required.)</p> <table border="1"> <thead> <tr> <th>Year</th> <th>Cost</th> <th>Accumulated Cost</th> </tr> </thead> <tbody> <tr> <td>2014</td> <td>\$60,371</td> <td>\$60,371</td> </tr> <tr> <td>2015</td> <td>\$108,312</td> <td>\$168,683</td> </tr> <tr> <td>2016</td> <td>\$20,418</td> <td>\$189,101</td> </tr> <tr> <td>2017</td> <td>\$90,085</td> <td>\$279,186</td> </tr> </tbody> </table> <p>1765 YES <input type="radio"/> 1756 NO <input type="radio"/></p>	Year	Cost	Accumulated Cost	2014	\$60,371	\$60,371	2015	\$108,312	\$168,683	2016	\$20,418	\$189,101	2017	\$90,085	\$279,186	<p>ARTICLE 9: To see if the Town will vote to replace the current Elderly Exemption with a new Elderly Exemption from property tax in the Town of Pelham, based on assessed value, for qualified taxpayers as follows: for a person 65 years of age up to and including 74 years of age, \$50,000; for persons 75 years of age up to and including 79 years of age, \$85,000; and for persons 80 years of age and over, \$100,000. To qualify, the person must meet the requirements of State Law as designated in RSA 72:39-a and 72:39-b. In addition, a qualifying taxpayer must have a net annual income of not more than \$25,000 if single, or if married, a combined net annual income of not more than \$37,000, and own assets, excluding the value of the person's residence, of not more than \$80,000. (Recommended by Selectmen) (Majority Vote Required)</p> <p>2334 YES <input type="radio"/> 1748 NO <input type="radio"/></p>	<p>ARTICLE 13: To see if the town will vote to raise and appropriate the sum of \$0.00 to purchase a new fire truck of the amount, \$0.00 will come from the operating budget (Submitted without recommendation by Board of Selectmen and Budget Committee) (Article submitted by petition)</p> <p>1245 YES <input type="radio"/> 1935 NO <input type="radio"/></p>
Year	Cost	Accumulated Cost															
2014	\$60,371	\$60,371															
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<p>ARTICLE 6: Shall the Town vote to approve cost items included in the three year collective bargaining agreement ratified by the Board of Selectmen and the Professional Firefighters of Pelham, The International Association of Fire Fighters, Local 4546, which calls for the following increases and benefits and to further raise and appropriate the sum of \$63,435 to fund the first year of this agreement, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels? This is a Special Warrant article. (Recommended by the Board of Selectmen.) (Recommended by the Budget Committee.) (Majority Vote Required.)</p> <table border="1"> <thead> <tr> <th>Year</th> <th>Cost</th> <th>Accumulated Cost</th> </tr> </thead> <tbody> <tr> <td>2014</td> <td>\$63,435</td> <td>\$63,435</td> </tr> <tr> <td>2015</td> <td>\$71,022</td> <td>\$134,457</td> </tr> <tr> <td>2016</td> <td>\$76,584</td> <td>\$210,041</td> </tr> </tbody> </table> <p>1640 YES <input type="radio"/> 1832 NO <input type="radio"/></p>	Year	Cost	Accumulated Cost	2014	\$63,435	\$63,435	2015	\$71,022	\$134,457	2016	\$76,584	\$210,041	<p>ARTICLE 10: To see if the Town will discontinue absolutely approximately 200 feet of the southernmost end of Valley Hill Road from its intersection with Mammoth Road (NH 128) along the frontage of Map 14 Lot 4-137-2. This discontinuance will allow a new, flatter section of Valley Hill Road to be constructed at the expense of a commercial abutter with improved sight distance at the intersection of Valley Hill Road and Mammoth Road. No tax impact. (Recommended by the Planning Board) (Recommended by the Board of Selectmen)</p> <p>2749 YES <input type="radio"/> 705 NO <input type="radio"/></p>	<p>ARTICLE 14: To see if the voters will authorize the reduction of the Town budget by \$0.00 (0%) (Submitted without recommendation by Board of Selectmen and Budget Committee) (Article submitted by petition)</p> <p>1209 YES <input type="radio"/> 1842 NO <input type="radio"/></p>			
Year	Cost	Accumulated Cost															
2014	\$63,435	\$63,435															
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<p>ARTICLE 7: Shall the Town vote to raise and appropriate the sum of \$266,100 for repair, maintenance and upgrading of Town roads, to be offset by the State Highway Grant? This will be a non-lapsing account per RSA 32:7, IV. (Recommended by the Selectmen) (Recommended by the Budget Committee.)</p> <p>2939 YES <input type="radio"/> 616 NO <input type="radio"/></p>	<p>ARTICLE 11: Shall the Town vote to establish as Town Forests pursuant to RSA 31:110-113 the following parcels and add them to existing Town Forests as follows: Add tax map 20 lots 2-113-2 and 2-113-3 to the Hinds Lane Town Forest and rename it the Gumpas Pond Town Forest totalling approximately 169 acres; and add tax map 33 lot 1-161 and tax map 33 lot 2-61 (formerly owned by Lareau) to the Cutler-Spalding Town Forest and rename it the Cutler-Lareau-Spalding Town Forest totalling approximately 261 acres? No tax impact. (Recommended by Selectmen) (Majority Vote Required)</p> <p>2876 YES <input type="radio"/> 581 NO <input type="radio"/></p>	<p>ARTICLE 15: To see if the town will urge that the State Legislature join nearly 500 municipalities and 16 other states, including all other New England states, in calling upon Congress to move forward a constitutional amendment that guarantees the right of our elected representatives and of the American people to safeguard fair elections through authority to regulate political spending, and clarifies that constitutional rights were established for people, not corporations.</p> <p>That the New Hampshire Congressional delegation support such a constitutional amendment.</p> <p>That the New Hampshire State Legislature support such an amendment once it is approved by Congress and sent to the State for ratification.</p> <p>The record of the vote approving this article shall be transmitted by written notice to Pelham's congressional delegation, and to Pelham's state legislators, and to the President of the United States informing them of the instructions from their constituents by the selectmen within 30 days of the vote. (Article submitted by petition)</p> <p>2235 YES <input type="radio"/> 1051 NO <input type="radio"/></p>															
<p>VOTING IS COMPLETE</p>																	

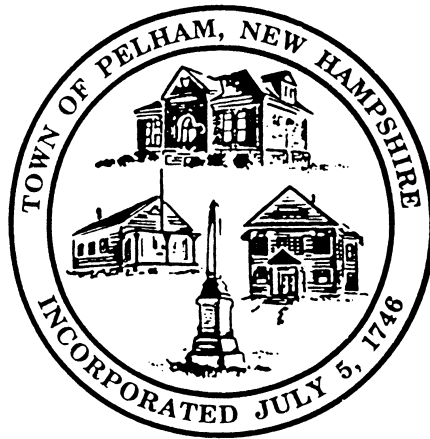
Respectfully Submitted,
Dorothy A. Handover



Town of Pelham

The State of New Hampshire

2014 Town Deliberative Session Minutes





**TOWN OF PELHAM
DELIBERATIVE SESSION
SHERBURNE HALL
PELHAM MUNICIPAL BUILDING
FEBRUARY 4, 2014**

The Town Moderator, Philip Currier, opened the Deliberative Session of the 2014 Town Meeting at 7:03 p.m. at the Sherburne Hall in the Pelham Municipal Building on Tuesday, February 4, 2014. He explained that this session shall consist of explanation, discussion and debate of warrant articles numbered 4 through 15. Warrant articles may be amended subject to the following limitations: (a) warrant articles, the wording of which is prescribed by law shall not be amended and (b) warrant articles that are amended shall be placed on the official ballot for a final vote on the main motion, as amended. The second session of our annual Town Meeting will be held at Pelham High School, 85 Marsh Road, on Tuesday, March 11, 2014 between the hours of 7:00 a.m. and 8:00 p.m. to vote by ballot to choose all necessary Town Officials for the ensuing year and to vote on all warrant articles numbered 2 through 15.

Mr. Currier called the 2014 Town Meeting to order. He then asked Jim Greenwood to lead in the Pledge of Allegiance. He then introduced the Assistant Town Moderator, James Hogan; Acting Town Administrator, Joseph Roark; Selectmen, Chairman Edmund Gleason, Vice Chairman William McDevitt, Douglas Viger, Robert Haverty and Hal Lynde; Town Clerk, Dorothy Marsden; Deputy Town Clerk, Linda Newcomb; Budget Committee Chairman, Daniel Guimond; Vice-Chairman, David Cate; Finance Director, Cynthia Kelley and Town Counsel, John Ratigan.

All registered voters were checked in with the Supervisors of the Checklist and given a voter registration card for hand count voting. All non-voters were asked to sit in the front row. Mr. Currier then stated that we operate under the official ballot law, also known as Senate Bill 2. He explained that you can amend a warrant article at this session but we don't vote on any of those warrant articles, whether amended or not, until March 11th. You cannot make a motion to remove an article from the warrant and you also can't make an amendment to eliminate the subject matter of that warrant article; but you can amend the dollar amount. Mr. Currier then set the rules and regulations to be followed during the meeting, including an explanation of restricted reconsideration on an article. He explained that if you wish to speak, you are to come forward, announce your name and address, there would be a limit of three minutes and the persons wishing to speak a second time would need to wait until all first time speakers had spoken.

ARTICLE 2:

Are you in favor of the adoption of Amendment No. 1 as proposed by the Pelham Planning Board for the amendment to the Pelham Zoning Ordinance, Article IV, 307-16 *Establishment of Districts*. This amendment would create a mixed-use overlay zoning district (MUZD) for Pelham Center. The Pelham Center MUZD is intended to accommodate a physical pattern of pedestrian-friendly, mixed-use development that is traditionally found within town centers throughout New England. The MUZD ordinance would allow the Planning Board to issue conditional use permits for a mix of business and residential uses within the same building or on the same parcel of land once an applicant demonstrates the land can support the proposed use(s) and that the scale and style of any proposed building is compatible with traditional New England architecture. The ordinance provides a list of allowed uses within the MUZD which includes professional, medical and financial offices, bakeries, family entertainment, small scale retail and other uses traditionally found in New England town centers. The Pelham Center MUZD district would be bounded to the EAST by Beaver Brook, to the NORTH at the intersection of Beaver Brook and Windham Road (including lots 22/8-133 and 22/8-134 and all lots with frontage along Windham Road and Mossey Lane), to the WEST by the intersection of Nashua Road and Tenney Road from lot 22/8-136 (including all lots with frontage on Nashua Road and Greenwood Terrace) to the intersection of Nashua Road and Meetinghouse Way (formerly Pelham Common Highway) including all lots with frontage along Meetinghouse Way then southwesterly along the eastern side of Marsh Road to the southernmost boundary of lot 22/7-130 and to the SOUTH by all lots with frontage on Acorn and Old Bridge Street (excluding the Gibson Cemetery) to Beaver Brook.
(RECOMMENDED BY THE PLANNING BOARD)

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(RECOMMENDED BY THE PLANNING BOARD)

ARTICLE 4:

Shall the Town vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately. The amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth herein totaling \$13,423,831? Should this article be defeated, the default budget shall be \$13,310,523 which is the same as last year with certain adjustments required by previous action of the Town or by law; or the governing body may hold one special meeting in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. (Recommended by Budget Committee) (\$13,466,616 Approved by Selectmen) (Majority Vote Required)

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

Budget Committee Chairman, Dan Guimond spoke saying the Selectmen submitted to the Budget Committee a budget of \$13,334,536. After much review and discussion, the Budget Committee made the five following adjustments:

Removed copier contract repairs of \$925.00 due to new copier at Police Department

Move step increases of \$14,221 at the Fire Department due to no contract



Added \$2,000 to be donated to Pelham Food Pantry
Recommended increase of Recording Secretary pay 2 ½%
Reduced compensation absence fund by \$30,000 for net reduction of \$42,786

These resulted in an operating budget, before reconsideration of \$13,291,750.

At reconsideration, the Selectmen came back and chewed up the insurance; gas and oil was ok this year by \$132,081 and this resulted in a Committee recommended budget of \$13,423,831. He stated that there was an increase from the Default Budget of \$574,832 and a 2.5% increase over last year's Budget Committee Recommended Budget. He also explained that the budget does include \$59,715 for lease of a new fire truck rescue pumper and \$5,175 for lease of a new vehicle for Planning Department. I direct the Clerk to place Article 4 on the official ballot to be voted on at the next session of this meeting on March 11, 2014.

A motion was made and seconded to Restrict Reconsideration on Article 4.

ARTICLE 5:

Shall the Town vote to approve cost items included in the four year collective bargaining agreement ratified by the Board of Selectmen and the Pelham Police, Local 3657 of the American Federation of State, County and Municipal Employees which calls for the following increases and benefits and to further raise and appropriate the sum of \$60,371 to fund the first year of this agreement, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels? This is a Special Warrant Article. (Recommended by the Board of Selectmen) (Recommended by the Budget Committee.) (Majority vote required.)

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

Police Chief, Joe Roark, spoke on the article and explained that the important thing to remember about this contract is that the police officers and communications specialists have been working without a contract for two years. This new contract is a product of two years of mutually beneficial negotiations and it will allow stability within the police department for the next four years. The main point of this contract is the benefits, which by the end of this four year contract, the expensive non-managed care health plan which has been in this contract for years will no longer be a feasible option for the police officers and dispatchers. They will be moved over to the HMO Blue based plans which are far more affordable for the Town. He is highly recommending everyone to support this contract because ultimately there is a savings to the Town with basic cost of living increases in raises for the Police Officers, and they will also be caught up on their steps. He again reiterated that this is a mutually beneficial contract and encourages everybody to support them. Budget Committee Chairman, Daniel Guimond said the budget committee recommended this on a 7 to 1 vote. I direct the Clerk to place Article 5 on the official ballot to be voted on at the next session of this meeting on March 11, 2014.

A motion was made and seconded to Restrict Reconsideration on Article 5.

ARTICLE 6:

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

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

Fire Chief, Jim Midgley, explained that this was a collaborative effort between the local and the Town. They came to a very quick agreement. A couple of things that were in the collective bargaining agreement were a 2% increase for the next three years and there were some slight increases in the health insurance. Budget Committee Chairman, Daniel Guimond said the budget committee recommended this on a 7 to 1 vote. I direct the Clerk to place Article 6 on the official ballot to be voted on at the second session of this meeting on March 11, 2014.



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

Town Moderator, Philip Currier announced that Assistant Town Moderator, Jim Hogan will be taking over for the remaining articles.

ARTICLE 7:

Shall the Town vote to raise and appropriate the sum of \$266,100 for repair, maintenance and upgrading of Town roads, to be offset by the State Highway Grant? This will be a non-lapsing account per RSA 32:7, IV. (Recommended by the Selectmen) (Recommended by the Budget Committee.)

Selectman, Ed Gleason spoke on this article giving a point of clarification that the \$266,100 reflected in this article is the same amount of money that was appropriated in 2013 as the State has not determined what the rate will be for 2014; so we are carrying forward the rate from last year. He also explained that this is tax money coming back to the Town from the State for the maintenance of the local roads, so there is no tax impact associated with this particular warrant article. Budget Committee Chairman, Daniel Guimond said that the Budget Committee recommended this one on a 9 to 0 vote. I direct the Clerk to place Article 7 on the official ballot to be voted on at the second session of this meeting on March 11, 2014.

A motion was made and seconded to Restrict Reconsideration on Article 7.

ARTICLE 8:

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

Fire Chief, Jim Midgley, spoke saying they are trying to prevent the taxpayers from having a tax impact when going to purchase an ambulance. The ambulance revenue was between \$225,000 to \$250,000 per year. What we do is take the first \$25,000 which now we will be asking to take the first \$60,000 and put it into a revolving account to purchase an ambulance. This will eliminate us, as we did in the past, from purchasing an ambulance when the ambulance fund didn't have enough money and from having a tax impact on the tax rate. Chief Midgely said they are hoping the next ambulance will be purchased in 2018 and then the next will be 2020 or 2021. There will be two ambulances that need to be replaced fairly close together but with the annual ambulance revenue of \$225,000 to \$250,000 per year the goal is to prevent that tax impact through taxation. Budget Committee Chairman, Daniel Guimond said the Budget Committee recommended this on a 8 to 1 vote.

I direct the Clerk to place Article 8 on the official ballot to be voted on at the next session on March 11, 2014.

A motion was made and seconded to Restrict Reconsideration on Article 8.

ARTICLE 9:

To see if the Town will vote to replace the current Elderly Exemption with a new Elderly Exemption from property tax in the Town of Pelham, based on assessed value, for qualified taxpayers as follows: for a person 65 years of age up to and including 74 years of age, \$50,000; for persons 75 years of age up to and including 79 years of age, \$85,000; and for persons 80 years of age and over, \$100,000. To qualify, the person must meet the requirements of State Law as designated in RSA 72:39-a and 72:39-b. In addition, a qualifying taxpayer must have a net annual income of not more than \$25,000 if single, or if married, a combined net annual income of not more than \$37,000, and own assets, excluding the value of the person's residence, of not more than \$80,000. (Recommended by Selectmen) (Majority Vote Required)

Selectman, William McDevitt spoke saying that this article needs clarification. In 1996 the Town passed, what has turned out to be the most generous elderly exemption in the State of New Hampshire. He explained that the problem is that we have run into something that is concerning to the Board of Selectmen. First of all in New Hampshire we have an aging population which we feel is going to put pressure on us and you as taxpayers. He said that the Selectmen felt that we should move away from a most generous exemption which is costing us about \$200,000 a year in property taxes. The concern is that this is going to be an effectively unfunded entitlement which is going to grow and grow. The Selectmen are proposing that we adopt these numbers which bring us closer to what most other Towns in the State offer. Mr. Jas Moorjani, 18 Balcom Road, questioned if the wording could be checked in the last sentence which reads: a combined net annual income of more than \$37,000. He thought that it should have the word "not" before the words "more than \$37,000. Selectman, William McDevitt agreed and made a friendly amendment to insert the word "not" before the wording " more



than \$37,000" in the last sentence of this article. The amendment was adopted. I direct the Clerk to place Article 9, as amended, on the official ballot to be voted on at the second session of this meeting on March 11, 2014.

A motion was made and seconded to Restrict Reconsideration on Article 9.

ARTICLE 10:

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

Planning Director, Jeff Gowan, spoke saying that the wording is fairly clear in the article and that if anyone has any questions he would be happy to discuss it with them. He said that, basically, this allows an improvement to a Town road, paid for by a private developer, and it will certainly make Pelham citizens safer. I direct the Clerk to place Article 10 on the official ballot to be voted on at the next session of this meeting on March 11, 2014.

A motion was made and seconded to Restrict Reconsideration on Article 10.

ARTICLE 11:

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

Paul Gagnon, 103 Dutton Road, Chairman of the Conservation Committee and a Member of the Forestry Committee explained that the Conservation Committee has had a long effort along with the Selectmen and a lot of other people in Town to protect open space and every time we purchase a parcel, we ask the voters to approve it as a Town Forest. He said that it does two things for us; it gives it an extra layer of protection and it officially authorizes the Forestry Committee to manage that parcel allowing us to harvest timber, take those revenues and build trailhead parking areas, trails, bridges and all other things that the public like to use on the property that we are acquiring. Typically, we try to annex these parcels to their abutting parcels that we owned before. He stated that there is no tax impact on this article. Selectman, Hal Lynde stated that we should be very pleased that we have such an active group seeking out to protect our open space. 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 11, 2014.

A motion was made and seconded to Restrict Reconsideration on Article 11.

ARTICLE 12:

Shall the Town vote to authorize the Selectmen to transfer by deed a 3.2 acre Town owned parcel (Map 32 lot 2-72) in exchange for a 15 acre parcel (Map 27 lot 2-64) owned by the New England Forestry Foundation (NEFF)? This is a land exchange only with no money exchanged. The 3.2 acre Town parcel is surrounded by NEFF land and the 15 acre NEFF parcel is surrounded by Town land. The proposed exchange will make both parcels easier to manage. Both lots are and will remain as open space. No tax impact. (Majority Vote Required) Paul Gagnon, 103 Dutton Road, spoke saying that New England Forestry Foundation owns a fairly substantial piece of land in Pelham that also extends into Hudson. It is in the northwest part of town by Gumpus Pond. Imbedded within their parcel there is about three acres of land that we own and they wanted our approval to cross it to do timber management. They own a fifteen acre parcel which is embedded with a bunch of conservation land we own. Mr. Gagnon explained that the subject came up as to why don't we avoid all these problems with an exchange; they said you give us the three acres that you own that is in the middle of our land and we'll give you the fifteen acres that we own that's in the middle of your land. He stated that Pelham will come out ahead in the deal. He said that this is just a way to manage and retain our open space. Mr. Gagnon said that there is no tax impact on this article. Deborah Waters, 6 Harley Road, stated that they had their foresters evaluate both parcels and they are recommending the transfer. They indicated that we will be coming out ahead on this in terms of management and timber value. I direct the Clerk to place Article 12 on the official ballot to be voted on at the next session of this meeting on March 11, 2014.

A motion was made and seconded to Restrict Reconsideration on Article 12.



ARTICLE 13:

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

Budget Committee Chairman, Dan Guimond stated that the Committee's recommendation was 10 against 14. John Ignatowicz, 960 Mammoth Road, made an amendment to change the dollar amount in the warrant article from \$680,000.00 to \$0.00. It was seconded. Hal Lynde asked if that amendment was to change the amount in both places of the warrant article. Mr. Ignatowicz answered yes. The amendment was adopted. There was a reconsideration of the Selectmen's non-recommendation of this Article on Friday, February 7th at Sherburne Hall. The Board agreed with the proposed recommendation of Counsel that the wording at the end of the article be changed to read (Submitted without recommendation by the Board of Selectmen) I direct the Clerk to place Article 13 on the official ballot, as amended, to be voted on at the second session of this meeting on March 11, 2014.

A motion was made and seconded to Restrict Reconsideration on Article 13.

ARTICLE 14:

To see if the voters will authorize the reduction of the Town budget by \$624,000.00 (Approximately 5%) (Submitted without recommendation by Board of Selectmen and Budget Committee) (Article submitted by petition)

Budget Committee Chairman, Dan Guimond stated that the Committee's recommendation was 10 against 14. John Ignatowicz, 960 Mammoth Road, made an amendment to change the dollar amount of \$624,000.00 to \$0.00. Doug Viger made a friendly amendment to change the approximately 5% to 0%. Mr. Ignatowicz said yes to the friendly amendment and agreed to that. There was a hand count and the amendment passed. There was a reconsideration of the Selectmen's non-recommendation of this Article on Friday, February 7th at Sherburne Hall. The Board agreed with the proposed recommendation of Counsel that the wording at the end of article be changed to read (Submitted without recommendation by the Board of Selectmen) I direct the Clerk to place Article 14 on the official ballot, as amended, to be voted on at the second session of this meeting on March 11, 2014.

A motion was made and seconded to Restrict Reconsideration on Article 14.

ARTICLE 15:

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

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

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

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

John Barrett, 15 Albert Street, said he would like to inquire if this limits all corporations of any form and are there any limitations on people's individual involvements on how much they can spend. Petitioner, Paul Dadak, 17 Blackstone Circle, answered saying as far as he knows it will go back to the old rules before the flood gates were opened where corporations gave unlimited funds once this is passed. They can support a candidate with limitations. It's not going to totally stop money but it will control them. Hal Lynde, 114 Jeremy Hill Road, said he supports the concept of this warrant article. He thinks the intent is to reverse what was done by the Supreme Court and let it stand as to what existed before that. There was bipartisan legislature that set reasonable standards for campaign financing and required identity of who was funding. He said he assumes that if Congress were to act on this, they would take into account the considerations. Mr. Lynde then made a suggestion to make an amendment to this article. In line 2, delete the wording "including all other states,". Petitioner, Paul Dadak agreed with that amendment. A hand count was taken and the amendment passed. I direct the Clerk to place Article 15, as amended, on the official ballot to be voted on at the second session of this meeting on March 11, 2014.

A motion was made and seconded to Restrict Reconsideration.

Town Moderator, Philip Currier then took over and made some announcements. First of all he gave special thanks and appreciation to Assistant Moderator, Jim Hogan for filling in for him this evening. He then took a moment to recognize Marie Maruca for always willing to help and for the work that she does in getting things ready for the Deliberative Session;



Mrs. Marsden and her staff who are always so helpful; Jim Greenwood and his cable crew for broadcasting and setting up the hall; Supervisors of the Checklist who check the voters in and the Police Officers who helped us this evening.

The Deliberative Session was adjourned at 8:00 p.m.

Respectfully Submitted,

A handwritten signature in blue ink that reads "Dorothy Marsden".

Dorothy A. Marsden
Town Clerk



- 2014 State Primary Results -

STATE PRIMARY
PELHAM, N.H.
PELHAM MEMORIAL SCHOOL
SEPTEMBER 09, 2014

Before the opening of the polls, the ballot box was inspected and locked, ballot machine was turned on and a zero tape was printed and signed by the Moderator and Town Clerk; the required postings were done and the checklist was certified by the Supervisors of the Checklist. Ballot Clerks on shift throughout the day were: Jane Provencal, Barbara Smith, Pauline Kopacz, Debra Elwell, Priscilla Pike-Church, Charlotte Moore, Richard Moore, Gayle Plouffe, Dorothy Carter, Dorothy Hill and Jacqueline Murphy. Town Moderator, Philip Currier, declared the polls open at 7:00 a.m. Voting continued throughout the day and the polls were closed at 8:00 p.m. Total Ballots cast were 1172. The following results were announced:

<u>Republican</u>		<u>Democrat</u>	
GOVERNOR		GOVERNOR	
Daniel J. Greene	92	Ian Freeman	20
Walt Havenstein	434	Maggie Hassan	168
Andrew Hemingway	282	Clecia Terrio	5
Jonathan Smolin	42		
United States Senator		United States Senator	
Mark W. Farnham	15	Jeanne Shaheen	175
Bob Heghmann	8		
Walter W. Kelly	11	Representative in Congress	
Andy Martin	6	Ann McLane Kuster	166
Jim Rubens	160		
Bob Smith	147	EXECUTIVE COUNCILOR	
Gerard Beloin	4	Robin McLane	157
Scott P. Brown	591		
Robert D'Arcy	2	STATE SENATOR	
Miro Dziedzic	3		
Representative in Congress		STATE REPRESENTATIVES	
Jim Lawrence	216	Harold Lynde	161
Mike Little	40	Donna Marie Marceau	107
Marilinda Garcia	378	Jeremy Muller	103
Gary Lambert	246	Kevin P. Riley	106
		Jean S. Serino	166
EXECUTIVE COUNCILOR		Alejandro Urrutia	92
Christopher Sununu	715	Grace Kennedy	114
STATE SENATOR		SHERIFF	
Chuck Morse	673	Bill Barry	139
		COUNTY ATTORNEY	
		Patricia M. LaFrance	166
		COUNTY TREASURER	
		Theodore Groh	160
		REGISTER OF DEEDS	
		Louise Wright	163

**- 2014 State Primary Results (Cont.) -****STATE REPRESENTATIVES**

Charlene F. Takesian	393
Jordan G. Ulery	316
Randy Brownrigg	222
Lars T. Christiansen	379
Eric P. Estevez	405
Nicholas Febonio	175
Robert H. Haefner	324
Christopher Hussey	268
Shawn N. Jasper	290
Lynne Ober	420
Russell T. Ober III	378
Kimberly Rice	319
Eric Schleien	311
Gregory Smith	429
Jared Stevens	278

SHERIFF

James A. Hardy	726
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COUNTY ATTORNEY

Dennis Hogan	642
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COUNTY TREASURER

Sean W. Thomas	170
Lynda Bennett	291
David G. Fredette	168

REGISTER OF DEEDS

Mary Ann Crowell	194
Howard D. Coffman	153
Pamela D. Coughlin	288

REGISTER OF PROBATE

Joseph Kelly Levasseur	615
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COUNTY COMMISSIONER

Sandra Ziehm	591
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DELEGATES TO THE STATE CONVENTION

Gregory Smith	537
Shaun Doherty	509

REGISTER OF PROBATE

Elizabeth Kulig	163
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COUNTY COMMISSIONER

Teresa Moler	156
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All ballots cast and uncast were sealed according to law and turned over to the Town Clerk for preservation @ 9:30 pm.

Respectfully Submitted,

Dorothy A. Marsden, Town Clerk

**- 2014 General Election Results -**

Total Ballots Cast - 4071
Pelham, NH

2014 General Election Results

ABSENTEE
OFFICIAL BALLOT FOR
PELHAM
GENERAL ELECTION
NOVEMBER 4, 2014
Tom Baker
SECRETARY OF STATE

INSTRUCTIONS TO VOTERS

1. To Vote. Completely fill in the oval ☐ to the right of your choice. For each office vote for not more than the number of candidates stated in the sentence: "Vote for not more than ____." If you vote for more than the stated number of candidates, your vote for that office will not be counted.

2. To Vote by Write-In. To vote for a person whose name is not printed on the ballot, write in the name of the person in the "write-in" space. Completely fill in the oval ☐ to the right of your choice.

Offices	Democratic Candidates	Other Candidates	Republican Candidates	Write-in Candidates
For Governor Vote for not more than 1	Maggie Hassan <input type="radio"/> 1747		Walt Havenstein <input type="radio"/> 2782	Governor <input type="radio"/>
For United States Senator Vote for not more than 1	Jeanne Shaheen <input type="radio"/> 1640		Scott P. Brown <input type="radio"/> 2949	United States Senator <input type="radio"/>
For Representative in Congress Vote for not more than 1	Ann McLane Kuster <input type="radio"/> 1860		Marilinda Garcia <input type="radio"/> 2564	Representative to Congress <input type="radio"/>
For Executive Council Vote for not more than 1	Robin McLane <input type="radio"/> 1352		Christopher Sununu <input type="radio"/> 2956	Executive Council <input type="radio"/>
For State Senator Vote for not more than 1	Richard J. O'Shaughnessy <input type="radio"/> 1371		Chuck Morse <input type="radio"/> 2896	State Senator <input type="radio"/>
	Harold Lynde <input type="radio"/> 1902		Kimberly Rice <input type="radio"/> 2318	State Representatives <input type="radio"/>
	Donna Marie Marceau <input type="radio"/> 1428		Eric Schiolen <input type="radio"/> 1996	State Representatives <input type="radio"/>
	Jeremy Muller <input type="radio"/> 1029		Gregory Smith <input type="radio"/> 2462	State Representatives <input type="radio"/>
	Kevin P. Riley <input type="radio"/> 1264		Charlene F. Takesian <input type="radio"/> 2666	State Representatives <input type="radio"/>
For State Representatives Vote for not more than 11	Jean S. Serino <input type="radio"/> 1105		Jordan G. Ulery <input type="radio"/> 2029	State Representatives <input type="radio"/>
	Alejandro Urutia <input type="radio"/> 927		Lars T. Christiansen <input type="radio"/> 2173	State Representatives <input type="radio"/>
	Grace Kennedy <input type="radio"/> 1322		Eric P. Estevez <input type="radio"/> 2439	State Representatives <input type="radio"/>
			Robert H. Haelmer <input type="radio"/> 2010	State Representatives <input type="radio"/>
			Shawn N. Jasper <input type="radio"/> 2020	State Representatives <input type="radio"/>
			Lynne Ober <input type="radio"/> 2510	State Representatives <input type="radio"/>
			Russell T. Ober III <input type="radio"/> 2238	State Representatives <input type="radio"/>
For Sheriff Vote for not more than 1	Bill Barry <input type="radio"/> 1033		James A. Hardy <input type="radio"/> 3274	Sheriff <input type="radio"/>
For County Attorney Vote for not more than 1	Patricia M. LaFrance <input type="radio"/> 1405		Dennis Hogan <input type="radio"/> 2702	County Attorney <input type="radio"/>
For County Treasurer Vote for not more than 1	Theodore Groh <input type="radio"/> 1188		David G. Fredette <input type="radio"/> 2756	County Treasurer <input type="radio"/>
For Register of Deeds Vote for not more than 1	Louise Wright <input type="radio"/> 1254		Pamela D. Coughlin <input type="radio"/> 2732	Reg. of Deeds <input type="radio"/>
For Register of Probate Vote for not more than 1	Elizabeth Kulig <input type="radio"/> 1336		Joseph Kelly Levasseur <input type="radio"/> 2609	Reg. of Probate <input type="radio"/>
For County Commissioner Vote for not more than 1	Teresa Moler <input type="radio"/> 1377		Sandra Ziehm <input type="radio"/> 2586	County Commissioner <input type="radio"/>

Respectfully Submitted,
Norathy A. Mawder

**- 2014 Tax Collector's Report MS-61 -**

New Hampshire
Department of
Revenue Administration

2014
MS-61

Debits					
Uncollected Taxes Beginning of Year	Account	Levy for Year of this Report	Prior Levies (Please Specify Years)		
			Year: 2013	Year: 2012	Year: 2011
Property Taxes	3110		\$1,011,960.61		
Resident Taxes	3180				
Land Use Change Taxes	3120		\$21,700.00		
Yield Taxes	3185				
Excavation Tax	3187				
Other Taxes	3189				
Property Tax Credit Balance ?		(\$15,221.65)			
Other Tax or Charges Credit Balance ?					

Taxes Committed This Year	Account	Levy for Year of this Report	2013	Prior Levies
Property Taxes	3110	\$32,323,830.00		
Resident Taxes	3180			
Land Use Change Taxes	3120	\$130,229.00	\$75,817.00	
Yield Taxes	3185	\$9,739.27	\$4,754.80	
Excavation Tax	3187			
Other Taxes	3189			
-				
Add Line				

Overpayment Refunds	Account	Levy for Year of this Report	2013	2012	2011
Property Taxes	3110	\$43,242.02			
Resident Taxes	3180				
Land Use Change Taxes	3120				
Yield Taxes	3185				
Excavation Tax	3187				
-					
Add Line					
Interest and Penalties on Delinquent Taxes	3190	\$13,896.06	\$53,319.93		
Interest and Penalties on Resident Taxes	3190				
Total Debits		\$32,505,714.70	\$1,167,552.34		

**- 2014 Tax Collector's Report MS-61 (cont.) -**

New Hampshire
Department of
Revenue Administration

2014
MS-61

Credits				
Remitted to Treasurer	Levy for Year of this Report	2013	Prior Levies 2012	2011
Property Taxes	\$31,285,196.78	\$1,009,531.61		
Resident Taxes				
Land Use Change Taxes	\$68,245.00	\$97,517.00		
Yield Taxes	\$2,001.18	\$1,374.68		
Interest (Include Lien Conversion)	\$13,896.06	\$53,319.93		
Penalties				
Excavation Tax				
Other Taxes				
Conversion to Lien (Principal Only)				
-				
Add Line				
Discounts Allowed				
Abatements Made	Levy for Year of this Report	2013	Prior Levies 2012	2011
Property Taxes	\$10,046.00	\$2,429.00		
Resident Taxes				
Land Use Change Taxes				
Yield Taxes	\$6,599.94	\$3,380.12		
Excavation Tax				
Other Taxes				
-				
Add Line				
Current Levy Deeded	\$3,723.00			
Uncollected Taxes - End of Year # 1080	Levy for Year of this Report	2013	Prior Levies 2012	2011
Property Taxes	\$1,062,774.81			
Resident Taxes				
Land Use Change Taxes	\$61,984.00			
Yield Taxes	\$1,138.15			
Excavation Tax				
Other Taxes				
Property Tax Credit Balance ?	(\$9,890.22)			
Other Tax or Charges Credit Balance ?				
Total Credits	\$32,505,714.70	\$1,167,552.34		

**- 2014 Tax Collector's Report MS-61 (cont.) -**

New Hampshire
Department of
Revenue Administration

2014
MS-61

Summary of Debits				
	Last Year's Levy	Prior Levies (Please Specify Years)		
		Year: 2012	Year: 2011	Year: 2010
Unredeemed Liens Balance - Beginning of Year		\$225,570.24	\$71,945.40	\$12,785.99
Liens Executed During Fiscal Year	\$323,895.53			
Interest & Costs Collected (After Lien Execution)	\$4,685.93	\$25,879.23	\$20,650.55	\$300.00
- <input type="text"/>				
<input type="button" value="Add Line"/>				
Total Debits	\$328,581.46	\$251,449.47	\$92,595.95	\$13,085.99

Summary of Credits				
	Last Year's Levy	Prior Levies		
		2012	2011	2010
Redemptions	\$89,608.76	\$87,062.62	\$64,350.73	
- <input type="text"/>				
<input type="button" value="Add Line"/>				
Interest & Costs Collected (After Lien Execution) #3190	\$4,685.93	\$25,879.23	\$20,650.55	\$300.00
- <input type="text"/>				
<input type="button" value="Add Line"/>				
Abatements of Unredeemed Liens				
Liens Deeded to Municipality	\$8,124.63	\$8,624.24	\$7,594.67	\$12,785.99
Unredeemed Liens Balance - End of Year #1110	\$226,162.14	\$129,883.38		
Total Credits	\$328,581.46	\$251,449.47	\$92,595.95	\$13,085.99



- 2014 Tax Collector's Report MS-61 (cont.) -



New Hampshire
Department of
Revenue Administration

2014
MS-61

REDACTED

PREPARER'S CERTIFICATION

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

Preparer's First Name

Dorothy

Preparer's Last Name

Marsden

Dorothy A. Marsden
Preparer's Signature and Title

Jan 13, 2015

Date

- ☒ **Check to Certify Electronic Signature:** You are required to check this box and provide your name above. By checking this box, you hereby declare and certify that the electronic signature above was actually signed by the Preparer and that the electronic signature is valid.

Submit

Print

Please save and e-mail the completed PDF form to your Municipal Account Advisor:

- Michelle Clark: michelle.clark@dra.nh.gov
- Jamie Dow: jamie.dow@dra.nh.gov
- Shelley Gerlneau: shelly.gerlneau@dra.nh.gov

A hard-copy of this signature page must be signed and submitted to the NHDRA at the following address:

**NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL AND PROPERTY DIVISION
P.O. BOX 487, CONCORD, NH 03302-0487**

**- 2014 Statement of Town Clerk Accounts * -**

<u>RECEIPTS</u>	
Motor Vehicle Permits	\$2,415,901.00
Dog Licenses	15,425.00
Dog State Fees	4,811.50
Municipal Agent Fees	54,048.00
Title Fees	6,276.00
Vital Statistics	15,296.00
Hunt/Fish Licenses	8,106.50
UCC'S	2,085.00
Boat Fees	8,811.09
Miscellaneous	<u>3,336.23</u>
TOTAL	\$2,534,096.32
<u>REMITTED TO TREASURER</u>	
Motor Vehicle Permits	\$2,415,901.00
Dog Licenses, Penalties & State Fees	20,236.50
Municipal Agent Fees	54,048.00
Title Fees	6,276.00
Vital Statistics	15,296.00
Hunt/Fish Licenses	8,106.50
Miscellaneous	3,336.23
UCC'S	2,085.00
Boat Fees	<u>8,811.09</u>
TOTAL	\$2,534,096.32

*** THIS REPORT HAS NOT BEEN AUDITED**

Respectfully Submitted,

Dorothy A. Marsden,
Town Clerk/Tax Collector



**- Resident Birth Report -
- January 1, 2014 to December 31, 2014 -**

Child's Name	Date of Birth	Place of Birth	Father's/Partner's Name	Mother's Name
DAUER, WILLIAM JAMESON	01/04/14	NASHUA, NH	DAUER, WESLEY	DAUER, ALYSSA
LEPINE, OWEN THOMAS	01/08/14	NASHUA, NH	LEPINE, JOSEPH	LEPINE, LORI
RYAN, MADDEX MOQUIN-JOHN	01/09/14	NASHUA, NH	RYAN, KEITH	NELSON, KRYSTYNA
MARTELLO, WILLIAM ROBERT	02/04/14	MILFORD, NH	MARTELLO, ZENITH	MARTELLO, LINDSAY
HODGSON, JOCELYN CATHERINE	02/06/14	NASHUA, NH	HODGSON, CHRISTOPHER	HODGSON, HEATHER
SEAVEY, GRACELYN CATHERINE	02/21/14	NASHUA, NH	SEAVEY, MATTHEW	SEAVEY, STEPHANIE
FORDE, DAVID ARCHER	03/05/14	MANCHESTER, NH	FORDE, RYAN	FORDE, HEATHER
RODZIANKO, ALEXANDRA ALEXEEVNA	03/14/14	NASHUA, NH	RODZIANKO, ALEXIS	RODZIANKO, ELENA
MORRISSETTE, KAIDYN KRISTOFER	03/28/14	DERRY, NH	MORRISSETTE DEREK	FERREIRA, KASSANDRA
ROCHE, EVAN HERSEY	04/15/14	NASHUA, NH	ROCHE, KEITH	HERSEY, KRISTIN
REINHART, DECLAN KALEB	04/22/14	NASHUA, NH	REINHART, SHAWN	REINHART, ALYSSA
ADAMS, MYER OWEN	04/27/14	NASHUA, NH	ADAMS, SHAWN	ADAMS, TARA
ROBECK, MINA ELIZABETH	05/13/14	NASHUA, NH	ROBECK, DALE	ROBECK, ELISE
COSTA, JAXSON LIAM	05/27/14	NASHUA, NH	COSTA, TIMOTHY	COSTA, JENNAH
MCALLISTER, ISABELLA ROSE	06/03/14	NASHUA, NH	MCALLISTER, GEOFFREY	MCALLISTER, NICOLE
CRONIN, AUBREE KAILYN	06/06/14	PELHAM, NH		CRONIN, PATRICIA
HALLEE, SYDNEY RENEE	06/12/14	NASHUA, NH	HALLEE JR, RENE	MCMAHON, JENNA
RAINIS, GENEVIEVE ADELINA	06/15/14	NASHUA, NH	RAINIS, ERIC	VALLEY, HEATHER
SANZO, LUCA GIOVANNI	06/25/14	MANCHESTER, NH	SANZO, KEITH	HARGREAVES, KENDRA
TOUSIGNANT, LIAM THOMAS	07/07/14	MANCHESTER, NH	TOUSIGNANT, ROBERT	TOUSIGNANT, ASHLEY
SPILLANE, HELENA LULU	07/27/14	NASHUA, NH	SPILLANE, JONATHAN	SPILLANE, CHRISTINE
WATSON, EDMUND SAMUEL	07/28/14	MILFORD, NH	WATSON, JARED	WATSON, APRIL
DESCH, LANDRY QUINN	08/15/14	MANCHESTER, NH	DESCH, MARTIN	DESCH, SHANNA
LALIBERTY III, JAMES MICHAEL	08/21/14	NASHUA, NH	LALIBERTY JR, JAMES	LALIBERTY, MARLENE
CORDARO, ARIA DIANE	09/10/14	NASHUA, NH	CORDARO, DANIEL	BURRILL, COURTNEY
KAKKAD, MAYA ZABEL	09/10/14	NASHUA, NH	KAKKAD, SANJAY	KAKKAD, LAURIE
KAKKAD, KAYLA LOUISE	09/10/14	NASHUA, NH	KAKKAD, SANJAY	KAKKAD, LAURIE
HARRINGTON, MICHAEL JOACHIM	09/12/14	NASHUA, NH	HARRINGTON, RYAN	HARRINGTON, JENNIFER
THOMPSON, AVAH LYNE	09/20/14	NASHUA, NH	THOMPSON, ETHAN	BARCHARD FREITAS, ARYANA
RONDEAU, BRENDAN DANIEL	09/24/14	NASHUA, NH	RONDEAU, ROGER	COUTURE, NICOLE
ROGERS, LILIANA GRACE	09/27/14	NASHUA, NH	ROGERS JR, DAVID	ZAHN, AMANDA
EASTMAN, FAITH IRENE	09/29/14	NASHUA, NH	EASTMAN, ANDREW	EASTMAN, JESSICA
CUNHA, PRESLEE REBECCA	10/06/14	NASHUA, NH	CUNHA, LUIS	CUNHA, KRISTEN
UNGUREANU, MATTHEW ALEXANDER	10/16/14	NASHUA, NH	UNGUREANU, GABRIEL	GRADINARIU, CARMEN
BENNETT, JAIDYN PAIGE	10/17/14	DERRY, NH	BENNETT, JONATHAN	STEWART, HEATHER
DOWD, CONNOR RYAN	10/22/14	MANCHESTER, NH	DOWD, RYAN	DOWD, ANGELA



- Resident Birth Report -
- January 1, 2014 to December 31, 2014 (Cont.) -

Child's Name	Date of Birth	Place of Birth	Father's/Partner's Name	Mother's Name
RAVENSTEIN, MAISIE HARPER	11/20/14	NASHUA, NH	RAVENSTEIN, MATTHEW	RAVENSTEIN, NIVEA
MASON, CALEB SHANE	11/30/14	NASHUA, NH	MASON, RICHARD	PAQUETTE, ANNDREA
GOULET, CAMERON DAVID	12/04/14	NASHUA, NH	GOULET, RYAN	GOULET, KYLA
STEPHENS, EMILY RUTH	12/14/14	NASHUA, NH	STEPHENS, JEREMIAH	STEPHENS, KIMBERLY
MULLEN, NAOMI ROSE	12/21/14	NASHUA, NH	MULLEN JR, CHRISTOPHER	MULLEN, JESSICA
RHEAULT, AVERY LOGAN	12/23/14	NASHUA, NH	RHEAULT, TYLER	SPANGLER, KACY
TURNQUIST-MABEN, ANTONIO ROBERT JAMES	12/26/14	NASHUA, NH	MABEN, ANTONIO	TURNQUIST, KYLA



- Resident Death Report -
- January 1, 2014 to December 31, 2014 -

Name of Deceased	Date of Death	Place of Death	Father's Name	Mother's Maiden Name
LOCAPO, JOHN	01/02/14	NASHUA	LOCAPO, MASSIMO	LATORELLA, CARMELA
MORAN, VERONICA	01/11/14	NASHUA	BOUCHER, LEON	DUCHARME, EVELYN
HAIGHT, LORRAINE	01/16/14	PELHAM	ORLOW, JACOB	UNKNOWN, ROSE
COVEY, ARIA	01/24/14	DERRY	COVEY, THOMAS	DOCTOR, AMY
PAQUETTE, WANDA	02/08/14	PELHAM	ZACK, JOSEPH	ZWOLINSKI, MARY
HUGHES, WILLIAM	02/26/14	NASHUA	HUGHES, ARTHUR	BUTLER, MILDRED
DESMARAIS III, GEORGE	02/26/14	PELHAM	DESMARAIS JR, GEORGE	HUGHES LORAINE
O'CONNOR, CLARISSA	03/14/14	MERRIMACK	GRAHAM, HAROLD	CUSHMAN, CATHERINE
BERNHARDT, VIVIAN	03/18/14	SALEM	RUSHTON, RALSTON	HORNE, LILIAN
POTTER, MARIETTA	05/01/14	PELHAM	FLANAGAN, WILLIAM	BENDZEN, AGNES
CURRIER, HERBERT	05/03/14	HUDSON	CURRIER, RICHARD	STICKNEY SERENA
NYMAN, WAYNE	05/04/14	PELHAM	NYMAN, HARRY	GONSALVES, RITA
VARNUM, DOROTHY	05/20/14	PELHAM	DILL, VERNON	BRYSON EDITH
LORD, CATHERINE	05/27/14	PELHAM	CRAWSHAW, EDWARD	CONWAY ALICE
WHEELER JR, HARRY	05/27/14	PELHAM	WHEELER SR, HARRY	TOPJIAN GLADYS
CAYNON JR, JACKIE	06/09/14	NASHUA	CAYNON SR, JACKIE	HUTCHINSON, JESSIE
GROGAN, LOUISE	06/09/14	PELHAM	PINIERI, CARLO	LOCICERO, ROSA
NIEDZWIECKI, CORINNE	06/10/14	PELHAM	CAVANAUGH, JOHN	RAMSBOTHAM, BERTHA
PENDERGAST, ROBERT	06/11/14	PELHAM	PENDERGAST, JAMES	TILTON, MARJORIE
IRWIN, NANCY	07/21/14	DERRY	HANKS, LOUIS	JACKSON, CHRISTINA
MCCARTHY, PATRICK	08/23/14	PELHAM	MCCARTHY, PATRICK	MCCARTHY, MARY
O'MALLEY, JOHN	09/04/14	PELHAM	O'MALLEY, JOHN	LAMOTHE, MARGARET
FERRON, WILLIAM	09/17/14	SALEM	FERRON, JOHN	MIECIECKA, JENNIE
EDWARDS, BARBARA	09/27/14	PELHAM	GALE, HARRY	KENNISON, LILLIAN
DONOVAN, BRENDA	10/17/14	PELHAM	DONOVAN, PAUL	QUALEY, CATHERINE
BUSH, DAVID	10/18/14	PELHAM	BUSH, ANTHONY	VANDENHECKE, BLANCHE
BEAN, EMILIA	10/30/14	PELHAM	GACEK, STANLEY	KOCZERA, MARY
HODGMAN, BERTHA	11/03/14	PELHAM	HARRIS, HENRY	TISHLER, AGNES
VIEIRA, ELAINE	11/08/14	PELHAM	KUKULSKI, STANISLAUS	JABCZON, BLANCHE
DELOGE, LOUISE	11/18/14	DERRY	GRENIER SR, GERARD	POISSON, JOANNE
HARMON, ETHEL MAE	11/21/14	HUDSON	SHAW, ARTHUR	LISTER, ETHEL
LABRECQUE, SARAH	11/27/14	PELHAM	SUMMERS, JAMES	LYNCH, CATHERINE
PATRICK, LEO	11/29/14	NASHUA	PATRICK, JOHN	MCDONALD ALICE
TITCOMB JR, OTIS	12/05/14	NASHUA	TITCOMB SR, OTIS	RUSHTON, ALMA
GIBSON, GERALDINE	12/11/14	SALEM	BRANDY, AMBROSE	ATKINSON, MILDRED
STOTT, BETTY	12/13/2014	NASHUA	STOTT, LINCOLN	OLIVER, ELIZABETH
BURTON, BARBARA	12/19/2014	NASHUA	SPEAREL, BERTICE	D'ENTREMONT, ESTELLE
COOMBS SR, NORMAN	12/21/2014	PELHAM	COOMBS, FRED	WOOD, THEDA
MUNOZ, ERNESTO	12/30/2014	PELHAM	MUNOZ, EDUARDO	WELLS, ADA



- Pelham Burials -
- Recorded January 1, 2014 to December 31, 2014 -

Name of Deceased	Date Of Burial	Age	Place of Death
MCCANN, MADELYN F	01/14/14	86	NASHUA, NH
MORAN, VERONICA B	01/14/14	88	NASHUA, NH
DUBREUIL, JEANNE P	01/25/14	93	LOWELL, MA
PIERGA, VICTOR	01/30/14	88	METHUEN, MA
ROBINSON, RUTH F	01/31/14	92	NASHUA, NH
WARCHOL, JENNIE	02/01/14	65	LOWELL, MA
CAREY, MARY B	02/04/14	71	PELHAM, NH
DESCHENE, EMILE A	02/07/14	85	SALEM, NH
CAYER, RENA	02/11/14	95	LAWRENCE, MA
LAFRANCE, JEANNE A	02/19/14	85	HAVERHILL, MA
JUDSON, JEFFREY R	02/20/14	56	LOWELL, MA
MONTMINY, JOHN R	03/21/14	74	BOSTON, MA
DESMARAIS III, GEORGE R	03/06/14	61	PELHAM, NH
HANCOCK, FRANCIS	03/18/14	77	METHUEN, MA
PHILBRICK, BEVERLY A	03/25/14	76	WINDHAM, NH
LAMPORN, DORIS G	04/10/14	83	MANCHESTER, NH
COCOZZIELLO, PATRICIA D	04/17/14	83	NORTH CHELMSFORD, MA
RITCHEY, MARK R	04/11/14	39	LOWELL, MA
CURRIER, HERBERT S	05/10/14	100	HUDSON, NH
THOMSON, JULIA AGNUS	05/09/14	69	FAYETTEVILLE, NC
BALCUM, MARIE	05/09/14	75	METHUEN, MA
CARLETON, GEORGE F	05/09/14	57	MANCHESTER, NH
CHENELLE, RONALD L	05/16/14	70	BURLINGTON, MA
BAKONYI, HELEN I	05/31/14	92	NORTH ANDOVER, MA
WHEELER JR, HARRY J	05/30/14	61	PELHAM, NH
DESCOTEAUX, LEONILDA A	05/31/14	86	NASHUA, NH
SEARLES, BEATRICE	06/04/14	101	SANDWICH, MA
JACQUES, NICOLE PAIGE	06/05/14	14	MERRIMACK, NH
CAYNON JR, JACKIE L	06/18/14	73	NASHUA, NH
JENSEN, MARGARET	06/28/14	88	NORTH ANDOVER, MA
WOLF, ADAM	06/27/14	77	HAVERHILL, MA
PEABODY, FRANCES M	08/01/14	89	DANVERS, MA
HERBERT, ETHEL L	08/06/14	83	SKOWHEGAN ME
SERGI, LILLIAN P	08/11/14	101	REVERE, MA
COMTOIS, RICHARD J	08/14/14	83	LAWRENCE, MA
BEAUREGARD, ROBERT G	08/16/14	72	DRACUT, MA
TWISS, IRENE BOGGIOCH	08/16/14	82	PALM BAY, FL
NEAULT, JOAN D	08/21/14		ST PETERSBURG, FL
JAROSKY ADOLPH	08/22/14	87	LOWELL, MA
MCCARTHY PATRICK E	08/28/14	76	PELHAM, NH
CHATEL, ROBERT B	09/18/14	52	NASHUA, NH
MCMANUS, JAMES LEO	09/20/14	67	BOSTON, MA
EDWARDS, BARBARA G	10/02/14	85	PELHAM, NH
KLIGERMAN EDWIN H	10/03/14		
DUMONT, RICHARD	10/09/14	73	NASHUA, NH
SCOTT PAUL R	10/06/14	79	LAWRENCE, MA
HOGAN, ZILPHA B	10/15/14	91	NASHUA, NH
PAQUIN, CAROL A	10/16/14	70	DRACUT, MA



- Pelham Burials -
- Recorded January 1, 2014 to December 31, 2014 (Cont.) -

Name of Deceased	Date Of Burial	Age	Place of Death
SCHOFIELD, EVELYN P.	10/15/14	78	LOWELL, MA
PROVENCAL JANYN Z	10/18/14	91	MANCHESTER, NH
BUSH, DAVID C	10/22/14	71	PELHAM, NH
BEAN EMILIA	11/04/14	91	PELHAM, NH
CHATEL, MARK L	11/21/14	24	BOSTON,MA
HERBERT, NADA MIRIAM	11/20/14		MERRIMACK, NH
MONTBLEAU, ARMAND J	11/24/14	87	BEDFORD,MA
HARMON, ETHEL MAE	11/25/14	95	HUDSON, NH
SABOL, JASON F	11/26/14	38	LOS ANGELES, CA
LABRECQUE, SARAH S	12/02/14	94	PELHAM, NH
TURPIN, DIANNE L	12/08/14	70	LOWELL,MA
TITCOMB JR , OTIS E	12/09/14	97	NASHUA,NH
GIBSON, GERALDINE M	12/15/14	87	SALEM,NH
COOMBS SR, NORMAN FREDERICK	12/29/14	69	PELHAM, NH
SCHOFIELD, EVELYN P.	10/15/14	78	LOWELL, MA



- Resident Marriage Report -
- January 1, 2014 to December 31, 2014 -

Name	Residence	Name	Residence	Place	Date
ANTONELLI, FRANK R	PELHAM, NH	DIMUCCI, NAOMI L	PELHAM, NH	PELHAM	1/25/2014
HOUDE, JESSICA L	SALEM, NH	MATTE, KEITH P	PELHAM, NH	SALEM	2/05/2014
HENDERSON, MICHAEL J	PELHAM, NH	KATSAROS, SHERRIL A	PELHAM, NH	PELHAM	2/14/2014
SIROIS, JAMES A	PELHAM, NH	CUPP, DONNA K	PELHAM, NH	DERRY	2/14/2014
GANNON, CHARLES W	PELHAM, NH	HOVASSE, MELISSA B	PELHAM, NH	DERRY	4/11/2014
BARRETT, KATHLEEN V	PELHAM, NH	MUELLER, ANDRE M	NEW YORK, NY	SANDOWN	4/12/2014
LAFRANCE, CHRISTOPHER B	PELHAM, NH	SAWYER, JULIANN M	PELHAM, NH	PELHAM	5/25/2014
DIMITRIOU, ALEXANDRA	PELHAM, NH	GKREKOS, TRIANTAFYLLOS	PELHAM, NH	PELHAM	6/15/2014
DIROCCO, ANTONIO J	PELHAM, NH	ALLEN, STACI E	PELHAM, NH	SEABROOK	6/15/2014
BEDARD, RYAN J	PELHAM, NH	BOURRET, SOPHIE M	PELHAM, NH	RINDGE	6/22/2014
LINO, KAILYND A	PELHAM, NH	BIGGAR JR, MARK D	LONDONDERRY, NH	LONDONDERRY, NH	6/28/2014
HARMAN, THOMAS W	PELHAM, NH	CUCINOTTI, AMY E	LOWELL, MA	HANCOCK	7/26/2014
TAYLOR, SAMATHA L	PELHAM, NH	BROADBENT, MARC A	PELHAM, NH	HAMPSTEAD	8/08/2014
LUDLOW, JOSEPH H	CAMBRIDGE, MA	SULLIVAN, CATHERINE E	PELHAM, NH	PELHAM	8/16/2014
PANGBURN, DANIEL L	PELHAM, NH	BIFANO, STEFANIE M	PELHAM, NH	WINDHAM	8/29/2014
SCANZANI, PHILIP J	PELHAM, NH	COVER, REBECCA A	PELHAM, NH	PELHAM	8/30/2014
MCDERMOT, JAMES T	PELHAM, NH	SHEEHAN, CHRISTINE R	PELHAM, NH	PELHAM	9/07/2014
DELCORE, NICHOLAS P	EAST HAMPSTEAD, NH	PERRY, COURTNEY B	PELHAM, NH	CONCORD	9/20/2014
KHANSIA, TASLEEM I	PELHAM, NH	SPRACKLIN IV, GEORGE F	PELHAM, NH	RYE	9/26/2014
BAILEY, STEPHEN J	PELHAM, NH	ROSADO, LUCY B	PELHAM, NH	WINDHAM	10/19/2014
HASKINS, WILLIAM J	PELHAM, NH	BEAUDOIN, DEBORAH A	PEMBROKE, MA	HART'S LOCATION	11/09/2014
MADDEN, HERBERT T	PELHAM, NH	MADDEN, DEBRA A	SPRING HILL, FL	PELHAM	11/15/2014
DEFranzo, ANTHONY W	PELHAM, NH	NICKS, WENDY L	PELHAM, NH	PELHAM	12/13/2014
FINCH, KEITH L	PELHAM, NH	SZYSZLO, TAMMY J	PELHAM, NH	HUDSON	12/27/2014



Treasurer's Report

Treasurer:**Charlene Takesian****Selectmen's Office
6 Village Green
Pelham, NH 03076****Phone: 603-635-8233****Fax: 603-635-8274****Email:****treasurer@pelhamweb.com**

**Town of Pelham
Reconciled Cash Balances***

Account	Balance at 12-31-14
G/F Investment-NHPDIP	\$10,000.30
G/F Checking Sovereign	166,707.82
G/F Investment-Enterprise	202,211.59
G/F Investment-Bank of NE	148,591.16
G/F-Investment-Enterprise - 318	13,315,434.09
G/F Checking Enterprise - 776	813,561.60
Impact Fees Clear-Enterprise - 792	1,836.00
Ambulance Clear Enterprise - 237	25,501.72
Auto Reg. Clearing Enterprise - 185	100.00
Planning Dept. Escrow Enterprise - 208	253,961.56
KAL/Gauthier Enterprise - 321	107,981.62
Road Bonds Enterprise - 334	147,845.87
Firearm License Fees Enterprise - 253	7,880.65
Impact Fees-Recreation	855.50
Village Green Tree Enterprise - 282	5,400.30
Drug Forfeiture - Enterprise - 295	21,110.16
Impact Fees-Senior Housing	5,455.52
Impact Fees-Senior Recreation	46,605.73
Sherburne/Mammoth Improvement	15,761.45
Total:	\$15,296,802.64

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

Respectfully Submitted,

Charlene F. Takesian, Town Treasurer



2013 Independent Auditors' Report -
By Melanson Heath & Company, PC

TOWN OF PELHAM, NEW HAMPSHIRE
Annual Financial Statements
For the Year Ended December 31, 2013

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MELANSONHEATH
ACCOUNTANTS • AUDITORS

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

INDEPENDENT AUDITORS' REPORT

To the Board of Selectmen
Town of Pelham, New Hampshire

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the Town of Pelham, New Hampshire, as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the Table of Contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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



used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the major fund, and the aggregate remaining fund information of the Town of Pelham, New Hampshire, as of December 31, 2013, and the respective changes in financial position and the respective budgetary comparison for the general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Pelham New Hampshire's basic financial statements. The schedules of Nonmajor Governmental Funds appearing on pages 38 - 43 are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected



to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Melanson Heath

October 29, 2014



MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the Town of Pelham, New Hampshire we offer readers this narrative overview and analysis of the Town's financial activities for the year ended December 31, 2013.

A. OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

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

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

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

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

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



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

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

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

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

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

B. FINANCIAL HIGHLIGHTS

- As of the close of the current year, the total of assets exceeded liabilities by \$31,537,970 (i.e., net position), a change of \$(54,696) in comparison to the prior year.
- As of the close of the current year, governmental funds reported combined ending fund balances of \$4,053,087, a change of \$(881,062) in comparison to the prior year.
- At the end of the current year, unassigned fund balance for the general fund was \$1,559,854, a change of \$653,287 in comparison to the prior year.
- Total long-term debt (i.e., bonds payable and capital leases) at the close of the current year was \$3,567,298, a change of \$102,734 in comparison to the prior year.

**C. GOVERNMENT-WIDE FINANCIAL ANALYSIS**

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

NET POSITION

	Governmental Activities	
	<u>2013</u>	<u>2012</u>
Current and other assets	\$ 16,931,141	\$ 19,293,535
Capital assets	<u>30,741,754</u>	<u>29,786,430</u>
Total assets	47,672,895	49,079,965
Current liabilities	12,658,121	14,062,695
Noncurrent liabilities	<u>3,476,804</u>	<u>3,424,604</u>
Total liabilities	16,134,925	17,487,299
Net position:		
Net investment in capital assets	27,174,456	26,321,866
Restricted	1,753,062	1,579,798
Unrestricted	<u>2,610,452</u>	<u>3,691,002</u>
Total net position	<u>\$ 31,537,970</u>	<u>\$ 31,592,666</u>

CHANGES IN NET POSITION

	Governmental Activities	
	<u>2013</u>	<u>2012</u>
Revenues:		
Program revenues:		
Charges for services	\$ 1,193,893	\$ 1,064,065
Operating grants and contributions	256,387	461,904
Capital grants and contributions	296,241	335,437
General revenues:		
Property taxes	8,693,204	10,142,071
Interest, penalties and other taxes	167,174	157,564
Motor vehicle permit fees	2,337,824	2,139,504
Grants and contributions not restricted to specific programs	574,067	575,255
Capital contributions	257,300	-
Investment income	19,497	13,544
Miscellaneous	<u>2,627</u>	<u>(4,249)</u>
Total revenues	13,798,214	14,885,095

(continued)



(continued)

	Governmental Activities	
	<u>2013</u>	<u>2012</u>
Expenses:		
General government	4,681,434	4,500,062
Public safety	4,416,148	4,406,385
Highways and streets	2,684,030	2,721,321
Sanitation	622,809	544,747
Health	86,235	86,251
Welfare	91,549	62,503
Culture and recreation	1,072,422	1,015,473
Conservation	53,869	11,323
Debt service	144,414	156,069
Total expenses	<u>13,852,910</u>	<u>13,504,134</u>
Change in net position	(54,696)	1,380,961
Net position - beginning of year	<u>31,592,666</u>	<u>30,211,705</u>
Net position - end of year	<u>\$ 31,537,970</u>	<u>\$ 31,592,666</u>

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. At the close of the most recent year, total net position was \$31,537,970, a change of \$(54,696) from the prior year.

The largest portion of net position \$27,174,456 reflects our investment in capital assets (e.g., land, construction in progress, buildings and improvements, vehicles, machinery, and equipment, and infrastructure), less any related debt used to acquire those assets that is still outstanding. These capital assets are used to provide services to citizens; consequently, these assets are not available for future spending. Although the investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of net position, \$1,753,062 represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position \$2,610,452 may be used to meet the government's ongoing obligations to citizens and creditors.



Governmental activities. Governmental activities for the year resulted in a change in net position of \$(54,696). Key elements of this change are as follows:

General fund operations, as discussed further in Section D	\$ (970,460)
Nonmajor funds change in fund balance	89,398
Capital assets funded with operating funds	2,092,000
Depreciation expense in excess of principal debt service	(1,476,995)
Other	211,361
Total	<u>\$ (54,696)</u>

D. FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

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

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

As of the end of the current year, governmental funds reported combined ending fund balances of \$4,053,087, a change of \$(881,062) in comparison to the prior year. Key elements of this change are as follows:

General fund operations, as discussed further below	\$ (970,460)
Nonmajor funds change in fund balance	<u>89,398</u>
Total	<u>\$ (881,062)</u>

The general fund is the chief operating fund. At the end of the current year, unassigned fund balance of the general fund was \$1,559,854, while total fund balance was \$2,381,573. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total general fund expenditures. Refer to the table below.

<u>General Fund</u>	<u>12/31/13</u>	<u>12/31/12</u>	<u>Change</u>	<u>% of Total General Fund Expenditures</u>
Unassigned fund balance	\$ 1,559,854	\$ 906,567	\$ 653,287	11.3%
Total fund balance	\$ 2,381,573	\$ 3,352,033	\$ (970,460)	17.3%



The total fund balance of the general fund changed by \$(970,460) during the current year. Key factors in this change are as follows:

Local revenues in excess of budget	\$ 242,057
Expenditures less than budget	1,040,506
Use of fund balance as a funding source	(530,000)
Expenditures of prior year encumbrances	(2,032,809)
Current year encumbrances	531,295
Change in capital reserves	(147,596)
Other	(73,913)
Total	<u>\$ (970,460)</u>

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

	<u>12/31/13</u>	<u>12/31/12</u>	<u>Change</u>
Capital reserve funds	\$ 210,056	\$ 357,652	\$ (147,596)

E. GENERAL FUND BUDGETARY HIGHLIGHTS

There was no difference between the Town's original and final budget in 2013.

F. CAPITAL ASSET AND DEBT ADMINISTRATION

Capital assets. Total investment in capital assets for governmental activities at year end amounted to \$30,741,754 (net of accumulated depreciation), a change of \$955,324 from the prior year. This investment in capital assets includes land, construction in progress, buildings and improvements, vehicles, machinery and equipment, and infrastructure.

Major capital asset events during the current year included the following:

- \$1,597,709 for a new fire station and cemetery storage shed.
- \$820,488 for the purchase and donation of conservation land.
- \$382,038 for various road and infrastructure improvements.
- \$129,350 for various machinery and equipment.
- \$(1,974,261) for current year depreciation expense.

Long-term debt. At the end of the current year, total bonded debt outstanding was \$3,474,889, all of which was backed by the full faith and credit of the government.

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



REQUESTS FOR INFORMATION

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

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



TOWN OF PELHAM, NEW HAMPSHIRE

STATEMENT OF NET POSITION

DECEMBER 31, 2013

	Governmental Activities
ASSETS	
Current:	
Cash and short-term investments	\$ 14,146,522
Investments	1,118,445
Receivables, net of allowance for uncollectibles:	
Taxes	1,155,058
Departmental	88,409
Intergovernmental	143,485
Other	2,452
Other assets	130,928
Noncurrent:	
Receivables, net of allowance for uncollectibles:	
Taxes	145,842
Land and construction in progress	7,553,185
Capital assets, net of accumulated depreciation	<u>23,188,569</u>
TOTAL ASSETS	47,672,895
LIABILITIES	
Current:	
Accounts payable	280,019
Accrued liabilities	210,743
Due to school district	11,155,573
Tax refunds payable	135,751
Other liabilities	195,652
Current portion of long-term liabilities:	
Bonds payable	489,507
Capital leases	60,876
Compensated absences	130,000
Noncurrent:	
Bonds payable, net of current portion	2,985,382
Capital leases, net of current portion	31,533
Compensated absences, net of current portion	<u>459,889</u>
TOTAL LIABILITIES	16,134,925
NET POSITION	
Net investment in capital assets	27,174,456
Restricted for:	
Grants and other	947,739
Permanent funds:	
Nonexpendable	720,093
Expendable	85,230
Unrestricted	<u>2,610,452</u>
TOTAL NET POSITION	\$ <u>31,537,970</u>

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



TOWN OF PELHAM, NEW HAMPSHIRE

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED DECEMBER 31, 2013

	Expenses	Program Revenues			Net (Expenses) Revenues and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
Governmental Activities:					
General government	\$ 4,681,434	\$ 63,184	\$ 129,290	\$ 12	\$ (4,488,948)
Public safety	4,416,148	479,840	19,800	10,471	(3,906,037)
Highways and streets	2,684,030	20,226	-	270,282	(2,393,522)
Sanitation	622,809	81,003	7	-	(541,799)
Health	86,235	-	-	-	(86,235)
Welfare	91,549	432	-	-	(91,117)
Culture and recreation	1,072,422	549,208	82,264	15,476	(425,474)
Conservation	53,869	-	25,026	-	(28,843)
Debt service	144,414	-	-	-	(144,414)
Total	\$ 13,852,910	\$ 1,193,893	\$ 256,387	\$ 296,241	(12,106,389)
General Revenues and Contributions:					
Property taxes					8,693,204
Interest, penalties and other taxes					167,174
Motor vehicle permit fees					2,337,824
Grants and contributions not restricted to specific programs					574,067
Capital contributions					257,300
Investment income					19,497
Miscellaneous					2,627
Total general revenues					12,051,693
Change in Net Position					(54,696)
Net Position:					
Beginning of year					31,592,866
End of year					\$ 31,537,970

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



TOWN OF PELHAM, NEW HAMPSHIRE

GOVERNMENTAL FUNDS

BALANCE SHEET

DECEMBER 31, 2013

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS			
Cash and short-term investments	\$ 13,540,063	\$ 606,459	\$ 14,146,522
Investments	349,763	768,682	1,118,445
Receivables:			
Taxes	1,317,425	16,275	1,333,700
Departmental	75,277	13,132	88,409
Intergovernmental	143,485	-	143,485
Other	2,442	10	2,452
Due from other funds	196,636	492,680	689,316
Other assets	130,928	-	130,928
TOTAL ASSETS	\$ 15,756,019	\$ 1,897,238	\$ 17,653,257
LIABILITIES			
Accounts payable	\$ 267,206	\$ 12,813	\$ 280,019
Accrued liabilities	157,244	-	157,244
Due to school district	11,155,573	-	11,155,573
Tax refunds payable	135,751	-	135,751
Due to other funds	492,680	196,636	689,316
Other liabilities	195,652	-	195,652
TOTAL LIABILITIES	12,404,106	209,449	12,613,555
DEFERRED INFLOWS OF RESOURCES	970,340	16,275	986,615
FUND BALANCES			
Nonspendable	80,368	720,093	800,461
Restricted	83,867	961,146	1,045,013
Committed	657,484	2,319	659,803
Unassigned	1,559,854	(12,044)	1,547,810
TOTAL FUND BALANCES	2,381,573	1,671,514	4,053,087
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 15,756,019	\$ 1,897,238	\$ 17,653,257

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



TOWN OF PELHAM, NEW HAMPSHIRE

RECONCILIATION OF TOTAL GOVERNMENTAL FUND
BALANCES TO NET POSITION OF GOVERNMENTAL
ACTIVITIES IN THE STATEMENT OF NET POSITION

DECEMBER 31, 2013

Total governmental fund balances	\$ 4,053,087
• Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	30,741,754
• Revenues are reported on the accrual basis of accounting and are not deferred until collection.	953,815
• In the Statement of Activities, interest is accrued on outstanding long-term debt, whereas in governmental funds interest is not reported until due.	(53,499)
• Long-term liabilities, including bonds payable, capital leases, and compensated absences, are not due and payable in the current period; therefore, they are not reported in the governmental funds.	<u>(4,157,187)</u>
Net position of governmental activities	<u>\$ 31,537,970</u>

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



TOWN OF PELHAM, NEW HAMPSHIRE
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2013

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
Revenues:			
Property taxes	\$ 8,701,638	\$ -	\$ 8,701,638
Interest, penalties and other taxes	159,647	-	159,647
Licenses, permits and fees	2,426,922	33,696	2,460,618
Intergovernmental	840,904	79,740	920,644
Charges for services	632,096	476,926	1,109,022
Investment income	19,542	86,080	105,622
Miscellaneous	2,628	89,529	92,157
Total Revenues	12,783,377	765,971	13,549,348
Expenditures:			
Current:			
General government	4,593,940	21,753	4,615,693
Public safety	4,107,104	190,259	4,297,363
Highways and streets	1,489,945	-	1,489,945
Sanitation	563,229	50,730	613,959
Health	86,235	-	86,235
Welfare	91,549	-	91,549
Culture and recreation	604,411	359,784	964,195
Conservation	30,470	67,608	98,078
Capital outlay	1,567,838	564,080	2,131,918
Debt service	641,475	-	641,475
Total Expenditures	13,776,196	1,254,214	15,030,410
Excess (deficiency) of revenues over expenditures	(992,819)	(488,243)	(1,481,062)
Other Financing Sources (Uses):			
Bond proceeds	-	600,000	600,000
Transfers in	25,000	2,641	27,641
Transfers out	(2,641)	(25,000)	(27,641)
Total Other Financing Sources (Uses)	22,359	577,641	600,000
Change in fund balance	(970,460)	89,398	(881,062)
Fund Equity, at Beginning of Year	3,352,033	1,582,116	4,934,149
Fund Equity, at End of Year	\$ 2,381,573	\$ 1,671,514	\$ 4,053,087

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



TOWN OF PELHAM, NEW HAMPSHIRE
RECONCILIATION OF THE STATEMENT OF REVENUES
EXPENDITURES, AND CHANGES IN FUND BALANCES OF
GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2013

Net changes in fund balances - total governmental funds	\$ (881,062)
<ul style="list-style-type: none">Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense:	
Capital outlay purchases	2,929,585
Depreciation	(1,974,261)
<ul style="list-style-type: none">Revenues in the Statement of Activities that do not provide current financial resources are fully deferred in the Statement of Revenues, Expenditures and Changes in Fund Balances. Therefore, the recognition of revenue for various types of accounts receivable (i.e., real estate and land use change taxes) differ between the two statements. This amount represents the net change in deferred revenue.	
	(8,435)
<ul style="list-style-type: none">The issuance of long-term debt (e.g., bonds and leases) provides current financial resources to governmental funds, while the repayment of the principal portion of long-term debt consumes the financial resources of governmental funds. Neither transaction, however, has any effect on net position:	
Issuance of debt	(600,000)
Repayments of debt	497,266
<ul style="list-style-type: none">In the Statement of Activities, interest is accrued on outstanding long-term debt, whereas in governmental funds, interest is not reported until due.	
	(205)
<ul style="list-style-type: none">Governmental funds do not account for changes in long-term debt (i.e., compensated absences). However, in the Statement of Activities, these changes are reported as either revenue or expense.	
	<u>(17,584)</u>
Change in net position of governmental activities	\$ <u>(54,696)</u>

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



TOWN OF PELHAM, NEW HAMPSHIRE

GENERAL FUND

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

FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget		
Revenues and Other Sources:				
Property taxes	\$ 8,771,163	\$ 8,771,163	\$ 8,771,163	\$ -
Interest, penalties and other taxes	164,701	164,701	164,035	(666)
Licenses, permits and fees	2,324,925	2,324,925	2,426,922	101,997
Intergovernmental	840,899	840,899	840,904	5
Charges for services	500,000	500,000	632,096	132,096
Investment income	12,000	12,000	19,497	7,497
Miscellaneous	1,500	1,500	2,628	1,128
Transfers in	200,000	200,000	200,000	-
Use of fund balance	530,000	530,000	530,000	-
Total Revenues and Other Sources	13,345,188	13,345,188	13,587,245	242,057
Expenditures and Other Uses:				
General government	5,267,972	5,267,972	4,593,940	674,032
Public safety	4,330,509	4,330,509	4,031,237	299,272
Highways and streets	1,563,209	1,563,209	1,525,529	37,680
Sanitation	571,623	571,623	563,229	8,394
Health	90,001	90,001	86,235	3,766
Welfare	86,480	86,480	91,549	(5,069)
Culture and recreation	618,778	618,778	604,411	14,367
Conservation	28,747	28,747	26,049	2,698
Debt service	582,869	582,869	577,503	5,366
Capital outlay	175,000	175,000	175,000	-
Transfers out	30,000	30,000	30,000	-
Total Expenditures and Other Uses	13,345,188	13,345,188	12,304,682	1,040,506
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ -	\$ -	\$ 1,282,563	\$ 1,282,563

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



TOWN OF PELHAM, NEW HAMPSHIRE
FIDUCIARY FUNDS
STATEMENT OF FIDUCIARY NET POSITION
DECEMBER 31, 2013

	<u>Agency Funds</u>
<u>ASSETS</u>	
Cash and short-term investments	\$ 619,002
Investments	<u>193,141</u>
Total Assets	<u>812,143</u>
 <u>LIABILITIES AND NET POSITION</u>	
Other liabilities:	
Town funds:	
Escrow deposits	430,582
Private trust funds	7,919
School funds:	
Capital reserve funds	262,893
Trust, gift, and scholarship funds	<u>110,749</u>
Total Liabilities	<u>812,143</u>
 NET POSITION	
Total net position held in trust	\$ <u>-</u>

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



TOWN OF PELHAM, NEW HAMPSHIRE

Notes to Financial Statements

1. Summary of Significant Accounting Policies

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

A. Reporting Entity

The Town is a municipal corporation governed by an elected Board of Selectmen. As required by generally accepted accounting principles, these financial statements present the government and applicable component units for which the government is considered to be financially accountable. In year 2013, it was determined that no entities met the required GASB 14 (as amended) criteria of component units.

B. Government-Wide and Fund Financial Statements

Government-Wide Financial Statements

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

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

Fund Financial Statements

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



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

Government-Wide Financial Statements

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

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

Fund Financial Statements

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

The Town reports the following major governmental fund:

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

D. Cash and Short-Term Investments

Cash balances from all funds, except those required to be segregated by law, are combined to form a consolidation of cash. Cash balances are invested to the extent available, and interest earnings are recognized in



the General Fund. Certain special revenue, trust, and fiduciary funds segregate cash, and investment earnings become a part of those funds.

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

E. Investments

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

Investments managed by the Town Treasurer consist of bank certificates of deposit that are protected by FDIC insurance and collateralization agreements maintained with Sovereign Bank.

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

F. Interfund Receivables and Payables

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

G. Inventories

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

H. Capital Assets

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



constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

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

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

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

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

I. Compensated Absences

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

J. Long-Term Obligations

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

K. Fund Equity

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

Fund Balance – Generally, fund balance represents the difference between current assets/deferred outflows and current liabilities/deferred inflows. The Town reserves those portions of fund balance that are legally segregated for a specific future use or which do not represent available, spendable resources and therefore, are not available for appropriation or expenditure. Unassigned fund balance indicates that portion of fund balance that is available for appropriation in future periods.



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

- 1) Nonspendable funds are either unspendable in the current form (i.e., inventory or prepaid items) or can never be spent (i.e., cemetery perpetual care).
- 2) Restricted funds are used solely for the purpose in which the fund was established. In the case of special revenue funds, these funds are created by statute or otherwise have external constraints on how the funds can be expended.
- 3) Committed funds are reported and expended as a result of motions passed by the government's highest decision making authority (i.e., Town Meeting).
- 4) Assigned funds are used for specific purposes as established by management. These funds, which include general encumbrances, have been assigned for specific goods and services ordered but not yet paid for, or have been designated for a specific future use.
- 5) Unassigned funds are available to be spent in future periods.

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

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

L. Use of Estimates

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



2. Stewardship, Compliance, and Accountability

A. Budgetary Information

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

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

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

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

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

B. Budgetary Basis

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

C. Budget/GAAP Reconciliation

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

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



<u>General Fund</u>	<u>Revenues and Other Financing Sources</u>	<u>Expenditures and Other Financing Uses</u>
Revenues/Expenditures (GAAP Basis)	\$ 12,783,377	\$ 13,776,196
Other financing sources/uses (GAAP Basis)	<u>25,000</u>	<u>2,641</u>
Subtotal (GAAP Basis)	12,808,377	13,778,837
Adjust tax revenue to accrual basis	69,524	-
Reverse beginning of year appropriation carryforwards from expenditures	-	(2,032,809)
Add end-of-year appropriation carryforwards from expenditures	-	531,295
Recognize use of fund balance as funding source	530,000	-
Reverse effects of nonbudgeted audit adjustments	4,389	-
Reverse effect of combining capital reserve funds with general fund	<u>174,955</u>	<u>27,359</u>
Budgetary Basis	<u>\$ 13,587,245</u>	<u>\$ 12,304,682</u>

D. Deficit Fund Equity

The following funds reflected deficit balances as of December 31, 2013:

Special Revenue Funds:

Conservation fund	\$ (896)
State grants	(6,238)
Other special revenue funds	<u>(4,910)</u>
	<u>\$ (12,044)</u>

These deficits will be eliminated through future departmental and inter-governmental revenues and transfers from other funds.

3. Cash and Investments**A. Custodial Credit Risk**

Custodial Credit Risk - Deposits. Custodial credit risk is the risk that in the event of a bank failure, the Town's deposits may not be returned to it. New Hampshire RSA 41:29 directs that Town funds be deposited "in participation units in the public deposit investment pool established pursuant to



RSA 383:22 or in federally insured banks chartered under the laws of New Hampshire or the federal government with a branch within the state, except that funds may be deposited in federally insured banks outside the state if such banks pledge and deliver to a third party custodial bank or the federal reserve bank collateral security for such deposits of the following types:

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

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

As of December 31, 2013, \$2,667,536 of the Town's bank balance of \$14,062,682 was exposed to custodial credit risk as uninsured, uncollateralized, or collateral held by pledging bank's trust department not in the Town's name.

The Town also maintains various trust and fiduciary funds managed by the Trustees of Trust Funds (Trustees). These funds are collateralized through a third-party agreement. Therefore, as of December 31, 2013, none of the Trustees' short-term cash and investment balances totaling \$861,395 was exposed to custodial credit risk as uninsured, uncollateralized, or collateral held by pledging bank's trust department not in the Town's name.

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

As of December 31, 2013, all of the Town's investments were held in FDIC-insured certificates of deposit and were not exposed to custodial credit risk.

As of December 31, 2013, all of the Trustees' investments were held in fixed income and equity mutual funds registered in the Trustees' name and were not exposed to custodial credit risk.

B. Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. State law employs the prudent



person rule whereby investments are made as a prudent person would be expected to act, with discretion and intelligence, to seek reasonable income, preserve capital, and, in general, avoid speculative investments.

As of December 31, 2013, the Town held investments totaling \$457,618 in various certificates of deposit. These investments are exempt from rating disclosure and were fully insured by the FDIC.

The Trustees manage and invest funds in accordance with the Prudent Investor Rule under NH RSA 564-B:9-901 and 564-B:9-906. Monies are invested to protect principal, provide for growth above inflation, and provide earnings and liquidity for the beneficiaries named in the various trust instruments. At December 31, 2013, the Trustees held investments in various fixed income and equity mutual funds valued at \$853,968. All of these investment types are exempt from rating disclosures.

C. Concentration of Credit Risk

The Town does not have a formal investment policy for concentration of credit risk. At December 31, 2013, all of the Town's investments were held in FDIC-insured bank certificates of deposit with maturity dates not exceeding one year.

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

As of December 31, 2013, none of the Town's or Trustees' investments were subject to concentration of credit risk.

D. Interest Rate Risk

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

As of December 31, 2013 all of the Town's investments were held in six-month or one-year certificates of deposit with interest rates fixed until maturity.



As of December 31, 2013, interest rate risks associated with the Trustees' investments in various fixed income mutual funds cannot reasonably be determined. All of these investments are in compliance with the Trustees' investment policy and NH RSAs.

4. **Taxes Receivable**

Property taxes are levied based on tax rates set by the NH Department of Revenue Administration. The Town bills property taxes semi-annually, in May and November. Property tax revenues are recognized in the year for which taxes have been levied. Property taxes billed or collected in advance of the year for which they are levied are recorded as a prepaid tax liability.

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

Taxes receivable at December 31, 2013 consist of the following:

Property taxes		
2013 levy		\$ 1,001,698
Unredeemed tax liens		
2012 levy	225,570	
2011 levy	71,946	
2010 levy	6,915	
Prior levies	<u>5,871</u>	
		310,302
Land use change taxes		<u>21,700</u>
Total taxes receivable		<u>\$ 1,333,700</u>

Taxes Collected for Others

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

As of December 31, 2013, the Town owed \$11,155,573 in assessed property tax revenues to the Pelham School District. This amount is reported as Due to School District in both the government-wide Statement of Net Position and the governmental funds Balance Sheet.

**5. Allowance for Doubtful Accounts**

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

	<u>Governmental</u>
Property taxes	\$ 25,042
Unredeemed tax liens	\$ 7,758

6. Intergovernmental Receivables

This balance represents reimbursements requested from Federal and/or State agencies for expenditures incurred in 2013.

7. Interfund Fund Receivables/Payables

Although self-balancing funds are maintained, most transactions flow through the general fund. In order to obtain accountability for each fund, interfund receivable and payable accounts must be utilized. The following is an analysis of the December 31, 2013 balances in interfund receivable and payable accounts:

<u>Fund</u>	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
General Fund	\$ 196,636	\$ 492,680
Nonmajor Governmental Funds:		
<u>Special Revenue Funds:</u>		
Ambulance revolving	25,000	-
PD/FD Special Detail Fund	-	8,861
Park & Recreation Revolving Fund	80,737	-
Firearm License Fees	-	7,051
Drug Forfeiture Fund	-	9,575
Conservation Fund	-	160,000
FEMA Fund	221,613	-
Village Green Tree Fund	548	-
Cable Equipment Fund	42,455	-
Skate Park	46,746	-
Road study funds	20,500	-
Town grants	29,033	11,149
Fire Impact Fees	16,769	-
Cemetery General Maintenance Trust	6,960	-
<u>Capital Project Funds:</u>		
Senior Center	2,319	-
Subtotal	492,680	196,636
Total	<u>\$ 689,316</u>	<u>\$ 689,316</u>

**8. Capital Assets**

Capital asset activity for the year ended December 31, 2013 was as follows (in thousands):

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities:				
Capital assets, being depreciated:				
Buildings and improvements	\$ 6,426	\$ 3,640	\$ -	\$ 10,066
Vehicles, machinery and equipment	4,682	119	-	4,801
Infrastructure	60,452	382	-	60,834
Total capital assets, being depreciated	71,560	4,141	-	75,701
Less accumulated depreciation for:				
Buildings and improvements	(1,874)	(170)	-	(2,044)
Vehicles, machinery and equipment	(3,179)	(250)	-	(3,429)
Infrastructure	(45,486)	(1,553)	-	(47,039)
Total accumulated depreciation	(50,539)	(1,973)	-	(52,512)
Total capital assets, being depreciated, net	21,021	2,168	-	23,189
Capital assets, not being depreciated:				
Land	6,420	834	-	7,254
Construction in progress	2,345	10	(2,056)	299
Total capital assets, not being depreciated	8,765	844	(2,056)	7,553
Governmental activities capital assets, net	\$ 29,786	\$ 3,012	\$ (2,056)	\$ 30,742

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

Governmental Activities:	
General government	\$ 93
Public safety	209
Highways and streets*	1,594
Sanitation	9
Culture and recreation	68
Total depreciation expense - governmental activities	\$ 1,973

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

9. Accounts Payable and Accrued Liabilities

Accounts payable and accrued liabilities represent 2013 expenditures paid after December 31, 2013.

**10. Tax Refunds Payable**

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

11. Other Liabilities

This balance consists primarily of various employee payroll withholdings.

12. Capital Lease Obligations

The Town is the lessee of certain equipment under capital and operating leases expiring in various years through October 19, 2016. Future minimum lease payments under the capital and operating leases consisted of the following as of December 31, 2013:

<u>Fiscal Year</u>	<u>Capital Leases</u>	<u>Operating Leases</u>
2014	\$ 63,899	\$ 101,645
2015	32,575	82,360
2016	-	4,513
Total minimum lease payments	96,474	188,518
Less amounts representing interest	4,065	-
Present Value of Minimum Lease Payments	<u>\$ 92,409</u>	<u>\$ 188,518</u>

13. Long-Term Debt**A. General Obligation Bonds**

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

<u>Governmental Activities:</u>	<u>Serial Maturities Through</u>	<u>Interest Rate(s) %</u>	<u>Amount Outstanding as of 12/31/13</u>
Spring Street extension	11/23/14	4.75%	\$ 29,889
Conservation land	03/10/16	4.15%	325,000
Municipal complex	08/15/22	4.11%	2,520,000
Conservation land	10/15/23	2.99%	600,000
Total Governmental Activities:			<u>\$ 3,474,889</u>

**B. Future Debt Service**

The annual payments to retire all general obligation long-term debt outstanding as of December 31, 2013 are as follows:

<u>Governmental</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2014	\$ 489,507	\$ 143,165	\$ 632,672
2015	464,156	120,937	585,093
2016	400,746	102,753	503,499
2017	337,467	88,203	425,670
2018	339,198	74,571	413,769
2019 - 2023	<u>1,443,815</u>	<u>157,853</u>	<u>1,601,668</u>
Total	<u>\$ 3,474,889</u>	<u>\$ 687,482</u>	<u>\$ 4,162,371</u>

C. Changes in General Long-Term Liabilities

During the year ended December 31, 2013, the following changes occurred in long-term liabilities (in thousands):

	Total Balance 1/1/13	Additions	Reductions	Total Balance 12/31/13	Less Current Portion	Equals Long-Term Portion 12/31/13
<u>Governmental Activities</u>						
Bonds payable	\$ 3,312	\$ 600	\$ (437)	\$ 3,475	\$ (490)	\$ 2,985
Other:						
Capital leases	152	-	(60)	92	(61)	31
Compensated absences	<u>572</u>	<u>26</u>	<u>(8)</u>	<u>590</u>	<u>(130)</u>	<u>460</u>
Total	<u>\$ 4,036</u>	<u>\$ 626</u>	<u>\$ (505)</u>	<u>\$ 4,157</u>	<u>\$ (681)</u>	<u>\$ 3,476</u>

14. Deferred Inflows of Resources

Deferred inflows of resources are the acquisition of net assets by the Town that are applicable to future reporting periods. Deferred inflows of resources have a negative effect on net position, similar to liabilities.

The following is a summary of deferred inflow of resources balances as of December 31, 2013:

	<u>Fund Basis</u>	
	<u>Governmental Funds</u>	
	<u>General Fund</u>	<u>Nonmajor Fund</u>
Unearned revenues:		
Committed taxes	\$ 690,992	\$ 16,275
Tax liens	<u>279,348</u>	<u>-</u>
Total	<u>\$ 970,340</u>	<u>\$ 16,275</u>



15. Restricted Net Position

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

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

16. Governmental Funds - Balances

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

The following types of fund balances are reported at December 31, 2013:

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

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

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

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

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



Following is a breakdown of the Town's fund balances at December 31, 2013:

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
Nonspendable			
Reserve for inventory	\$ 80,368	\$ -	\$ 80,368
Nonexpendable permanent funds	-	720,093	720,093
Total Nonspendable	80,368	720,093	800,461
Restricted			
COPS grant	83,867	-	83,867
Special revenue funds	-	875,916	875,916
Expendable permanent funds	-	85,230	85,230
Total Restricted	83,867	961,146	1,045,013
Committed			
Article carryforwards	447,428	-	447,428
Capital project funds	-	2,319	2,319
Capital reserve funds	210,056	-	210,056
Total Committed	657,484	2,319	659,803
Unassigned			
General fund	1,559,854	-	1,559,854
Special revenue fund deficits	-	(12,044)	(12,044)
Total Unassigned	1,559,854	(12,044)	1,547,810
Total Fund Balance	\$ 2,381,573	\$ 1,671,514	\$ 4,053,087

17. General Fund Unassigned Fund Balance

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

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

GAAP basis balance	\$ 1,559,854
Deferred inflows of resources	970,340
Tax refunds payable	135,751
Tax Rate Setting Balance	\$ 2,665,945



18. Commitments and Contingencies

Outstanding Lawsuits - There are several pending lawsuits in which the Town is involved. The Town's management is of the opinion that the potential future settlement of such claims would not materially affect its financial statements taken as a whole.

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

19. Post-Employment Healthcare and Life Insurance Benefits

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

The Town does not directly provide other post-employment benefits (OPEB) to its current or retired employees; however, the Town participates in a community-rated plan administered by the Local Government Center, in which insurance premiums reflect the health claim experience of all participating employers. As a result, it is appropriate for the Town to use the unadjusted premiums as a basis for projecting retiree benefit costs. Since the Town does not currently provide direct other post-employment benefits to its retirees, and it is reasonable for the Town to project benefits using unadjusted premiums, the Town does not have an OPEB liability at December 31, 2013.

20. Retirement System

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

A. Plan Description

The Town contributes to the New Hampshire Retirement System (the System), a cost-sharing, multiple-employer, contributory public employee defined benefit pension plan qualified under section 401(a) of the Internal Revenue Code and funded through a trust which is exempt from tax under Internal Revenue Code section 501(a). The System was established in 1967



and is governed by New Hampshire RSA 100-A, rules and regulations, federal laws, and policies adopted by its Board of Trustees. Membership in the System may be mandatory or optional, depending on employment position. Members are required to make regular contributions to the System. Member contribution rates are established and may be amended by the New Hampshire State Legislature.

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

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

B. Funding Policy

The System is supported by member contributions, employer contributions, and net earnings on the investments of the trust fund. Member contribution rates are set by statute at 7.00% of member's compensation for *Group I* members (employees and teachers), 11.55% of member's compensation for *Group II* Police, and 11.80% of member's compensation for *Group II* Fire. Employer contributions are set by the System's Board of Trustees based on biennial actuarial valuations prepared as of June 30th on the odd numbered years (2011, 2013, etc.).

From January to June 2013, the Town was required to contribute 8.80% to the System for its eligible *Group I* employees, 19.95% for its eligible *Group II* Police employees, and 22.89% for its eligible *Group II* Fire employees. From July to December 2013, the Town was required to contribute 10.77% to the System for its eligible *Group I* employees, 25.30% for its eligible *Group II* police employees, and 27.74% for its eligible *Group II* fire employees.

The Town's total contributions to the System for the years ended December 31, 2013, 2012, and 2011 were \$921,085, \$799,385, and \$777,083, respectively, which equaled its annual required contributions for each of these years.

**21. Risk Management**

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

22. Implementation of New GASB Standards

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



TOWN OF PELHAM, NEW HAMPSHIRE

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

DECEMBER 31, 2013

	Special Revenue Funds							
	Ambulance Revolving Fund	PD/ID Special Detail Fund	Recreation Revolving Fund	Pelham Public Library	Firearm License Fees	Drug Forfeiture Fund	Conservation Commission Fund	FEMA Fund
ASSETS								
Cash and short-term investments	\$ -	\$ -	\$ -	\$ 12,540	\$ 9,290	\$ 18,614	\$ 159,104	\$ -
Investments	-	-	-	-	-	-	-	-
Receivables:								
Taxes	-	-	-	-	-	-	16,275	-
Other	-	13,132	-	-	10	-	-	-
Due from other funds	25,000	-	80,737	-	-	-	-	221,613
Total Assets	\$ 25,000	\$ 13,132	\$ 80,737	\$ 12,540	\$ 9,300	\$ 18,614	\$ 175,379	\$ 221,613
LIABILITIES AND FUND BALANCE								
Liabilities:								
Accounts payable	\$ -	\$ -	\$ 4,323	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	8,861	-	-	7,051	9,575	160,000	-
Total Liabilities	-	8,861	4,323	-	7,051	9,575	160,000	-
DEFERRED INFLOWS OF RESOURCES								
Fund Balances:								
Nonspendable	-	-	-	-	-	-	-	-
Restricted	25,000	4,271	76,414	12,540	2,249	9,039	-	221,613
Committed	-	-	-	-	-	-	(896)	-
Unassigned	-	-	-	-	-	-	(896)	-
Total Fund Balance	25,000	4,271	76,414	12,540	2,249	9,039	(896)	221,613
Total Liabilities, Deferred Inflows, and Fund Balance	\$ 25,000	\$ 13,132	\$ 80,737	\$ 12,540	\$ 9,300	\$ 18,614	\$ 175,379	\$ 221,613

(continued)



TOWN OF PELHAM, NEW HAMPSHIRE

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

DECEMBER 31, 2013

(continued)

	Special Revenue Funds							
	Village Green Tree Fund	Cable Fund	Skate Park Fund	Road Study Funds	Town Grant Funds	Fire Impact Fees	Senior Ctr Impact Fees	Other Fees
ASSETS								
Cash and short-term investments	\$ 5,398	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ 41,093	\$ 5,355
Investments	-	-	-	-	-	-	-	-
Receivables:								
Taxes	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Due from other funds	548	42,455	46,746	20,500	29,033	16,769	-	-
Total Assets	<u>\$ 5,946</u>	<u>\$ 42,455</u>	<u>\$ 46,747</u>	<u>\$ 20,500</u>	<u>\$ 29,033</u>	<u>\$ 16,769</u>	<u>\$ 41,093</u>	<u>\$ 5,355</u>
LIABILITIES AND FUND BALANCE								
Liabilities:								
Accounts payable	\$ -	\$ 2,190	\$ -	\$ -	\$ -	\$ 6,300	\$ -	\$ -
Due to other funds	-	-	-	-	11,149	-	-	-
Total Liabilities	-	<u>2,190</u>	-	-	<u>11,149</u>	<u>6,300</u>	-	-
DEFERRED INFLOWS OF RESOURCES								
Fund Balances:								
Nonspendable	-	-	-	-	-	-	-	-
Restricted	5,946	40,265	46,747	20,500	29,032	10,469	41,093	5,355
Committed	-	-	-	-	(11,148)	-	-	-
Unassigned	-	-	-	-	17,884	10,469	41,093	5,355
Total Fund Balance	<u>5,946</u>	<u>40,265</u>	<u>46,747</u>	<u>20,500</u>	<u>17,884</u>	<u>10,469</u>	<u>41,093</u>	<u>5,355</u>
Total Liabilities, Deferred Inflows, and Fund Balance	<u>\$ 5,946</u>	<u>\$ 42,455</u>	<u>\$ 46,747</u>	<u>\$ 20,500</u>	<u>\$ 29,033</u>	<u>\$ 16,769</u>	<u>\$ 41,093</u>	<u>\$ 5,355</u>
								(continued)

(continued)



TOWN OF PELHAM, NEW HAMPSHIRE

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

DECEMBER 31, 2013

(continued)

	Special Revenue Funds		Permanent Funds			Total
	Expendable Trust Funds	Subtotals	Capital Project Funds	Cemetery Trust Funds	Library Trust Funds	Nonmajor Governmental Funds
ASSETS						
Cash and short-term investments	\$ 318,423	\$ 569,818	\$ -	\$ 30,439	\$ 6,202	\$ 606,459
Investments	-	-	-	640,092	128,590	768,682
Receivables:						
Taxes	-	16,275	-	-	-	16,275
Other	-	13,142	-	-	-	13,142
Due from other funds	6,960	490,361	2,319	-	-	492,680
Total Assets	\$ 325,383	\$ 1,089,596	\$ 2,319	\$ 670,531	\$ 134,792	\$ 1,897,238
LIABILITIES AND FUND BALANCE						
Liabilities:						
Accounts payable	\$ -	\$ 12,813	\$ -	\$ -	\$ -	\$ 12,813
Due to other funds	-	196,636	-	-	-	196,636
Total Liabilities	-	209,449	-	-	-	209,449
	-	16,275	-	-	-	16,275
DEFERRED INFLOWS OF RESOURCES						
Fund Balances:						
Nonspendable	-	-	-	591,503	128,590	720,093
Restricted	325,383	875,916	-	79,028	6,202	961,146
Committed	-	-	2,319	-	-	2,319
Unassigned	-	(12,044)	-	-	-	(12,044)
Total Fund Balance	325,383	863,872	2,319	670,531	134,792	1,671,514
Total Liabilities, Deferred Inflows, and Fund Balance	\$ 325,383	\$ 1,089,596	\$ 2,319	\$ 670,531	\$ 134,792	\$ 1,897,238



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

NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2013

	Special Revenue Funds									
	Ambulance Revolving Fund	PD/ID Special Detail Fund	Recreation Revolving Fund	Pelham Public Library	Firearm License Fees	Drug Forfeiture Fund	Conservation Commission Fund	FEMA Fund		
Revenues:										
Licenses, permits and fees	\$ -	\$ -	\$ -	\$ -	\$ 3,300	\$ -	\$ -	\$ -		
Intergovernmental	-	-	-	1,126	-	-	-	59,489		
Charges for services	25,000	106,100	344,649	1,177	-	-	-	-		
Investment income	-	-	-	-	19	1	56	-		
Miscellaneous	-	-	-	6,689	-	-	200	-		
Total Revenues	25,000	106,100	344,649	8,992	3,319	1	256	59,489		
Expenditures:										
Current:										
General Government	-	-	-	-	-	-	-	-		
Public safety	-	106,100	-	-	9,500	22,794	-	42,340		
Sanitation	-	-	-	-	-	-	-	-		
Culture and recreation	-	-	332,348	8,530	-	-	-	-		
Conservation	-	-	-	-	-	-	23,399	-		
Capital outlay	-	-	-	-	-	-	564,080	-		
Total Expenditures	-	106,100	332,348	8,530	9,500	22,794	587,479	42,340		
Excess (deficiency) of revenues over expenditures	25,000	-	12,301	462	(6,181)	(22,793)	(587,223)	17,149		
Other Financing Sources (Uses):										
Bond proceeds	-	-	-	-	-	-	600,000	-		
Transfers in	-	-	-	1,000	-	-	-	-		
Transfers out	-	-	-	-	-	-	-	-		
Total Other Financing Sources (Uses)	-	-	-	1,000	-	-	600,000	-		
Change in fund balances	25,000	-	12,301	1,462	(6,181)	(22,793)	12,777	17,149		
Fund Balances, beginning of year	-	4,271	64,113	11,078	8,430	31,832	(13,673)	204,464		
Fund Balances, end of year	\$ 25,000	\$ 4,271	\$ 76,414	\$ 12,540	\$ 2,249	\$ 9,039	\$ (896)	\$ 221,613		(continued)



TOWN OF PELHAM, NEW HAMPSHIRE

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2013

(continued)

	Special Revenue Funds							
	Village Green Tree Fund	Cable Fund	Skate Park Fund	Road Study Funds	Town Grant Funds	Fire Impact Fees	Senior Ctr Impact Fees	Other Fees
Revenues:								
Licenses, permits and fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,436	\$ 15,460	\$ 4,500
Intergovernmental	-	-	-	-	19,125	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Investment income	8	-	9	-	-	33	11	-
Miscellaneous	-	51,000	-	-	-	-	-	-
Total Revenues	8	51,000	9	-	19,125	10,469	15,471	4,500
Expenditures:								
Current:								
General Government	891	-	-	-	-	-	-	-
Public safety	-	-	-	-	9,525	-	-	-
Sanitation	-	-	-	-	-	-	-	-
Culture and recreation	-	15,111	2,509	-	-	-	-	-
Conservation	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total Expenditures	891	15,111	2,509	-	9,525	-	-	-
Excess (deficiency) of revenues over expenditures	(883)	35,889	(2,500)	-	9,600	10,469	15,471	4,500
Other Financing Sources (Uses):								
Bond proceeds	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-	-	-
Change in fund balances	(883)	35,889	(2,500)	-	9,600	10,469	15,471	4,500
Fund Balances, beginning of year	6,829	4,376	49,247	20,500	8,284	-	25,622	855
Fund Balances, end of year	\$ 5,946	\$ 40,265	\$ 46,747	\$ 20,500	\$ 17,884	\$ 10,469	\$ 41,093	\$ 5,355

(continued)



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

FOR THE YEAR ENDED DECEMBER 31, 2013

(continued)

	Special Revenue Funds			Permanent Funds			Total
	Expendable Trust Funds	Subtotals	Capital Project Funds	Cemetery Trust Funds	Library Trust Funds	Subtotals	Nonmajor Governmental Funds
Revenues:							
Licenses, permits and fees	\$ -	\$ 33,696	\$ -	\$ -	\$ -	\$ -	\$ 33,696
Intergovernmental	-	79,740	-	-	-	-	79,740
Charges for services	-	476,926	-	-	-	-	476,926
Investment income	54	191	-	63,285	22,604	85,889	86,080
Miscellaneous	31,640	89,529	-	-	-	-	89,529
Total Revenues	31,694	680,082	-	63,285	22,604	85,889	765,971
Expenditures:							
Current:							
General Government	15,000	15,891	-	5,862	-	5,862	21,753
Public safety	-	190,259	-	-	-	-	190,259
Sanitation	50,730	50,730	-	-	-	-	50,730
Culture and recreation	-	358,498	-	-	1,286	1,286	359,784
Conservation	44,209	67,608	-	-	-	-	67,608
Capital outlay	-	564,080	-	-	-	-	564,080
Total Expenditures	109,939	1,247,066	-	5,862	1,286	7,148	1,254,214
Excess (deficiency) of revenues over expenditures	(78,245)	(566,984)	-	57,423	21,318	78,741	(488,243)
Other Financing Sources (Uses):							
Bond proceeds	-	600,000	-	-	-	-	600,000
Transfers in	2,641	3,641	-	-	-	-	3,641
Transfers out	(25,000)	(25,000)	-	-	(1,000)	(1,000)	(26,000)
Total Other Financing Sources (Uses)	(22,359)	578,641	-	-	(1,000)	(1,000)	577,641
Change in fund balances	(100,604)	11,557	-	57,423	20,318	77,741	89,398
Fund Balances, beginning of year	425,987	852,215	2,319	613,108	114,474	727,582	1,582,116
Fund Balances, end of year	\$ 325,383	\$ 863,872	\$ 2,319	\$ 670,531	\$ 134,792	\$ 805,323	\$ 1,671,514

**2014 Town of Pelham Revenues******Finance Department*****Finance Director:****Cynthia Kelley****Selectmen's Office
6 Village Green
Pelham, NH 03076****Hours: Monday-Friday
8:00 a.m. to 4:00 p.m.****Phone: 603-635-8233****Fax: 603-635-8274****Email:****ckelley@pelhamweb.com*****Town Accountant:
Dayanand Ramgopaul******Finance Department Consists
of:******Accounts Payable
Accounts Receivable
Budgeting
Human Resources
Payroll***

Description	2014 Revenue
Property Tax	32,330,623
Land Use	201,059
Current Use Interest	973
Yield Taxes	14,494
Property Tax Interest	87,194
Tax Coll Miscellaneous Revenue	7,435
Tax Lien Interest	44,270
Pilot Payments	54,859
<i>Tax Collector Total</i>	32,740,906
UCC Filing & Certificates	2,085
Motor Vehicles Decal Fees	54,048
Town MV Title Fees	6,276
Town MV Registration Fees	2,415,901
Town Dog License Fees	8,379
Dog Fines & Penalties	1,071
Civil Forfeiture Fee - Dogs	5,975
State Dog License Fees	988
Animal Control Pop Fee	3,824
Dog License Contra	-4,683
Boat Taxes	8,811
Boat Fee Contra	-
Hunting/Fishing License	8,107
Hunting/Fishing Contra	-7,768
Wetlands Applications	20
Vital Statistics	15,296
VS - Contra	-9,052
Town Clerk - Notary Public Fee	1,870
Miscellaneous	1,371
<i>Town Clerk Total</i>	2,512,519
<i>NH Shared Rev/Meal</i>	625,294
<i>NH Highway Block Grant</i>	269,856
<i>Conservation Sign Revenue</i>	202
<i>NH/Fed Forest Land Reimbursement</i>	18
PB - Late Fees/Stop Work	125
PB-Application Fees	21,075
Planning-Copier Fees	1,241
Building Permits	40,036
Electrical Permits	11,600
Well Water Permit	900
Plumbing Permits	7,225
Occupancy Permits	350
Re-inspection Fees	-850
<i>Planning Total</i>	81,702
<i>Assessing-Copy Fees</i>	335

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

**2014 Town of Pelham Revenues* (cont.)**

Description	2014 Revenue
PD Court Fines	7,089
PD Alarm Permits	85
PD Misc (inmate phone,etc)	875
PD Special Details	44,651
PD Witness Fees	2,441
PD Insurance Fees	1,192
PD Parking Violations	135
PD Total	56,467
FD Ambulance Fees	269,314
FD Miscellaneous	6,757
FD Total	276,071
Cable Income	213,900
Cemetery - Open & Close	29,000
Cemetery - Cremation	7,040
Cemetery - Lots	760
Cemetery - Maintenance Fund	12,480
Cemetery Total	49,280
Welfare Reimbursements	11,476
Transfer - Recycle Lt Iron	32,901
Transfer Recycling/Aluminum	3,944
Transfer –ABC Rev	946
Transfer - CFCC/HCFC Disposal	3,930
Transfer – Recycling Paper	105
Transfer - TV & Monitors	8,960
Transfer - Veg Oil	1,938
Transfer - Microwaves	-
Transfer - Batteries	896
Transfer - Clothing	3,000
Transfer - Furniture	6,710
Transfer Total	63,329
Sale of Property	-
Highway - Plowing Private Roads	25,543
Junk License Renewal Fees	75
Interest Earned - Money Fund	16,982
Interest Earned-NHPDIP	50
Miscellaneous Revenue	1,052
Hawkers & Peddlers	200
Other Revenue	-
Selectmen Total	43,902

* THIS REPORT HAS NOT BEEN AUDITED

**2014 Town of Pelham Expenses***

Description	2014 Total Expended
Selectmen - Salaries	250,925
Selectmen - Supplies	4,470
Selectmen - Telephone	4,433
Selectmen - Repairs	3,361
Selectmen - Rentals	498
Selectmen - Expenses	105,105
Selectmen - Specials	70,871
Selectmen Total	439,663
Bud Comm - Salaries	910
Bud Comm - Supplies	162
Bud Comm Total	1,072
Trust Fund - Supplies	0
Trust Fund - Expense	0
Trust Fund Total	0
Town Clerk - Salaries	187,654
Town Clerk - Supplies	15,021
Town Clerk - Telephone	83
Town Clerk - Rentals	498
Town Clerk - Expenses	9,748
Town Clerk Total	213,003
Elections - Salaries	6,400
Elections - Supplies	7,371
Elections - Expenses	200
Elections Total	13,971
Assessor - Salaries	38,594
Assessor - Supplies	2,368
Assessor - Telephone	41
Assessor - Rentals	498
Assessor - Expenses	46,873
Assessor-Specials	39,386
Assessor Total	127,760
Treasurer - Salaries	4,520
Treasurer - Expense	78
Treasurer Total	4,598
Legal - Expenses	136,009
Legal Total	136,009
Retirement - Expense	1,309,866
Retirement Total	1,309,866

THIS REPORT HAS NOT BEEN AUDITED

**2014 Town of Pelham Expenses* (cont.)**

Description	2014 Total Expended
Planning - Salaries	227,682
Planning - Supplies	6,455
Planning - Telephone	1,795
Planning - Gas & Oil	224
Planning - Repairs	1,457
Planning - Rentals	498
Planning – New Equipment	12,677
Planning - Expenses	23,824
Planning - Specials	3,524
Planning Total	278,134
Town Building - Salaries	70
Town Buildings - Supplies	9,073
Town Buildings - Electric	92,707
Town Buildings - Phones/Cable	14,040
Town Building - Water/Pennichuck	15,741
Town Buildings Heat/Pro/Oil	113,846
Town Buildings Repairs	44,968
Town Buildings New Equip/Tech Plan	25,365
Town Buildings Expenses/Maintenance	162,568
Town Buildings HVAC/Plumbing Maintenance	8,395
Town Buildings Elec./Fire Maintenance	6,330
Town Buildings Cleaning Maintenance	36,523
Town Buildings Landscaping Maintenance	41,889
Town Buildings Total	571,514
Cemetery - Salaries	80,234
Cemetery - Supplies	17,657
Cemetery - Telephone	1,681
Cemetery - Gas & Oil	2,477
Cemetery - Repairs	3,211
Cemetery - Rentals	10,732
Cemetery - New Equip	1,620
Cemetery - Expenses	5,682
Cemetery - Specials	18,343
Cemetery Total	141,635
Insurance - Expense	1,907,042
Insurance Total	1,907,042

* THIS REPORT HAS NOT BEEN AUDITED *

**2014 Town of Pelham Expenses* (cont.)**

Description	2014 Total Expended
Police - Salaries	2,109,357
Police - Supplies	41,468
Police - Telephone	22,230
Police - Gas & Oil	56,301
Police - Repairs	60,718
Police - Rentals	6,167
Police - New Equipment	93,708
Police - Expenses	89,236
Police Total	2,479,184
Fire - Salaries	1,442,043
Fire - Supplies	49,805
Fire - Telephone	17,687
Fire - Gas & Oil	18,596
Fire - Repairs	81,418
Fire - Rentals	48,091
Fire - New Equipment	32,279
Fire - Expenses	30,981
Fire - Specials	14,461
Fire Total	1,735,362
Emergency Mgmt - Telephone	1,320
Emergency Mgmt - Repairs	2,514
Emergency Mgmt Total	3,834
Highway - Salaries	422,739
Highway - Supplies	201,728
Highway - Telephone	4,206
Highway - Gas & Oil	45,019
Highway - Repairs	62,953
Highway - Rentals	217,498
Highway - New Equipment	64,887
Highway - Expenses	45,292
Highway - Specials	272,115
Highway Total	1,336,437
Transfer Station – Salaries	237,483
Transfer - Supplies	3,422
Transfer - Telephone	2,349
Transfer - Gas & Oil	5,109
Transfer - Repairs	12,255
Transfer - New Equip	3,350
Transfer - Expenses	309,086
Transfer Total	573,053

* THIS REPORT HAS NOT BEEN AUDITED *

**2014 Town of Pelham Expenses* (cont.)**

Description	2014 Total Expended
Health Officer - Expenses	1,925
Health Officer - Specials	34,400
Health Officer Total	36,325
Health Services - Expenses	54,625
Health Services Total	54,625
Human Services - Salaries	10,021
Human Services - Expenses	31,738
Human Services Total	41,759
Recreation - Salaries	150,559
Recreation - Supplies	3,633
Recreation - Telephone	2,400
Recreation - Gas & Oil	1,153
Recreation - Repairs	4,024
Recreation - Rentals	4,328
Recreation - New Equipment	123
Recreation - Expenses	19,768
Recreation Total	185,988
Cable - Salaries	86,309
Cable - Supplies	2,966
Cable - Telephone	4,285
Cable - Repairs	5,312
Cable - Expenses	149
Cable Total	99,021
Senior Citizens - Salaries	81,430
Senior Citizens - Supplies	679
Senior Citizens - Telephone	2,726
Senior Citizens - Gas & Oil	3,548
Senior Citizens - Repairs	2,189
Senior Citizens - Rentals	1,823
Senior Citizens - Expenses	4,133
Senior Citizens Total	96,528
Library - Salaries	197,646
Library - Supplies	3,943
Library - Telephone	445
Library - Repairs	538
Library - New Equipment	6,800
Library - Expenses	4,210
Library - Specials	32,766
Library Total	246,350

* THIS REPORT HAS NOT BEEN AUDITED *

**2014 Town of Pelham Expenses* (cont.)**

Description	2014 Total Expended
Town Celebrations - Exp	7,843
<i>Town Celebrations Total</i>	7,843
Cons Comm - Salaries	70
Cons Comm - Supplies	7
Cons Comm - Expenses	750
<i>Conservation Total</i>	827
Debt Service Principal	531,177
Debt Service - Interest	179,312
Interest - TAN Notes	0
<i>Debt Total</i>	710,489
<i>TOTAL EXPENDITURES</i>	12,751,893

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



TOWN OF PELHAM
2014 COMPARATIVE BUDGET TO ACTUAL*

DESCRIPTION	BUDGET	EXPENDED
Selectmen	459,213	439,663
Budget Committee	4,180	1,072
Trustees of the Trust Fund	70	0
Town Clerk	216,123	213,003
Elections	15,847	13,971
Assessing	152,871	127,760
Treasurer	10,941	4,598
Legal	85,000	136,009
Retirement	1,345,148	1,309,866
Planning	294,773	278,134
Town Buildings	596,463	571,514
Cemetery	143,480	141,635
Insurance	2,240,341	1,907,042
Police Department	2,530,778	2,479,184
Fire Department	1,899,303	1,735,362
Emergency Management	8,976	3,834
Highway Department	1,373,771	1,336,437
Transfer Station	569,258	573,053
Health Officer	43,766	36,325
Health Services	54,625	54,625
Human Services	86,480	41,759
Recreation	186,171	185,988
Cable	99,571	99,021
Senior Center	99,734	96,528
Library	246,351	246,350
Town Celebrations	9,452	7,843
Conservation Commission	3,747	827
Debt Service Principal	538,341	531,177
Debt Service Interest	169,428	179,312
TOTALS	13,484,202	12,751,892

* THIS REPORT HAS NOT BEEN AUDITED *



2014 MS-7

BUDGET OF A TOWN WITH A MUNICIPAL BUDGET COMMITTEE

MS-7

BUDGET OF A TOWN WITH A MUNICIPAL BUDGET COMMITTEE

OF: Town of Pelham

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

Appropriations and Estimates of Revenue for the Ensuing Year January 1, 2014 to December 31, 2014

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): 01/27/2014

BUDGET COMMITTEE

Please sign in ink.

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

[Signature]
[Signature]
[Signature]
[Signature]

[Signature]

THIS BUDGET SHALL BE POSTED WITH THE TOWN WARRANT

FOR DRA USE ONLY

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

MS-7
Rev. 05/12



2014 MS 7 (pg. 2)

Budget - Town of Pelham															FY 2014				
MS-7	1	2	3	4	5	6	7	8	9										
PURPOSE OF APPROPRIATIONS (RSA 32:3.V)										OP Bud. Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	SELECTMEN'S APPROPRIATIONS Ensuing Fiscal Year (Recommended) (Not Recommended)		BUDGET COMMITTEES APPROPRIATIONS Ensuing Fiscal Year (Recommended) (Not Recommended)				
ACCT.#	GENERAL GOVERNMENT																		
4130-4139	Executive			4	488,915		351,623		493,336				463,463						
4140-4149	Election, Reg. & Vital Statistics			4	221,450		212,575		231,970				231,970						
4150-4151	Financial Administration			4	158,436		120,346		163,812				163,812						
4152	Revaluation of Property																		
4153	Legal Expense			4	85,000		93,176		85,000				85,000						
4155-4159	Personnel Administration			4	1,249,300		1,167,889		1,345,148				1,345,148						
4191-4193	Planning & Zoning			4	286,785		268,857		294,540				294,773						
4194	General Government Buildings			4	526,582		593,420		596,463				596,463						
4195	Cemeteries			4	143,243		143,342		143,480				143,480						
4196	Insurance			4	2,108,261		167,286		2,240,341				2,240,341						
4197	Advertising & Regional Assoc.																		
4199	Other General Government																		
PUBLIC SAFETY																			
4210-4214	Police			4	2,475,062		2,377,703		2,471,331				2,470,407						
4215-4219	Ambulance																		
4220-4229	Fire			4	1,846,638		1,711,769		1,913,524				1,899,303						
4240-4249	Building Inspection																		
4290-4298	Emergency Management			4	8,809		1,209		8,976				8,976						
4299	Other (Including Communications)																		
AIRPORT/AVIATION CENTER																			
4301-4309	Airport Operations																		
HIGHWAYS & STREETS																			
4311	Administration			4	1,297,020		1,268,222		1,373,771				1,373,771						
4312	Highways & Streets																		
4313	Bridges																		



2014 MS-7 (pg. 3)

Budget - Town of Pelham										FY 2014	
MS-7	1	2	3	4	5	6	7	8	9		
ACCT.#	PURPOSE OF APPROPRIATIONS (RSA 32:3.V)		OP Bud. Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	SELECTMEN'S APPROPRIATIONS Ensuing Fiscal Year (Recommended) (Not Recommended)		BUDGET COMM. APPROPRIATIONS Ensuing Fiscal Year (Recommended) (Not Recommended)			
HIGHWAYS & STREETS (cont.)											
4316	Street Lighting										
4319	Other										
SANITATION											
4321	Administration										
4323	Solid Waste Collection										
4324	Solid Waste Disposal	4	571,623	533,671	569,258			569,258			
4325	Solid Waste Clean-up										
4326-4329	Sewage Coll. & Disposal & Other										
WATER DISTRIBUTION & TREATMENT											
4331	Administration										
4332	Water Services										
4335-4339	Water Treatment, Conserv. & Other										
ELECTRIC											
4351-4352	Admin. and Generation										
4353	Purchase Costs										
4354	Electric Equipment Maintenance										
4359	Other Electric Costs										
HEALTH/WELFARE											
4411	Administration		4	43,766	39,375	43,766		43,766			
4414	Pest Control										
4415-4419	Health Agencies & Hosp. & Other		4	46,235	46,235	52,625		54,625			
4441-4442	Administration & Direct Assist.		4	86,480	91,434	86,480		86,480			
4444	Intergovernmental Welfare Payemnts										
4445-4449	Vendor Payments & Other										



2014 MS-7 (pg. 4)

MS-7		Budget - Town of Pelham		FY 2014		1	2	3	4	5	6	7	8	9
ACCT. #		PURPOSE OF APPROPRIATIONS (RSA 32:3.V)		OP Bud. Warr. Art. #	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	SELECTMEN'S APPROPRIATIONS Ensuing Fiscal Year (Recommended)		(Not Recommended)	BUDGET COMMITTEE'S APPROPRIATIONS Ensuing Fiscal Year (Recommended)		(Not Recommended)		
CULTURE & RECREATION														
4520-4529	Parks & Recreation	4	185,516	182,567	186,171		186,171				186,171			
4550-4559	Library	4	232,206	228,163	246,351		246,351				246,351			
4583	Patriotic Purposes	4	9,055	6,800	9,452		9,452				9,452			
4589	Other Culture & Recreation	4	192,001	184,260	199,305		199,305				199,305			
CONSERVATION														
4611-4612	Admin. & Purch. of Nat. Resources	4	3,747	1,049	3,747		3,747				3,747			
4619	Other Conservation	4	25,000											
4631-4632	Redevelopment and Housing													
4651-4659	Economic Development													
DEBT SERVICE														
4711	Princ. - Long Term Bonds & Notes	4	437,366	437,366	538,341		538,341				538,341			
4721	Interest-Long Term Bonds & Notes	4	145,503	140,137	169,428		169,428				169,428			
4723	Int. on Tax Anticipation Notes													
4790-4799	Other Debt Service													
CAPITAL OUTLAY														
4901	Land													
4902	Machinery, Vehicles & Equipment													
4903	Buildings													
4909	Improvements Other Than Bldgs.													
OPERATING TRANSFERS OUT														
4912	To Special Revenue Fund													
4913	To Capital Projects Fund													
4914	To Enterprise Fund													
	- Sewer													
	- Water													



2014 MS-7 (pg. 5)

MS-7 Budget - Town of Pelham FY 2014

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)	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)
OPERATING TRANSFERS OUT (cont.)								
	- Electric							
	- Airport							
4918	To Nonexpendable Trust Funds							
4919	To Fiduciary Funds							
OPERATING BUDGET TOTAL			12,848,999	10,368,474	13,466,616		13,423,831	

MS-7
Rev. 05/12

2014 MS-7 (pg. 6)

FY 2014_

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

SPECIAL WARRANT ARTICLES

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

1	2	3	4	5	6	7	8	9	
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)		BUDGET COMMITTEE'S APPROPRIATIONS Ensuing Fiscal Year (Not Recommended)	
ACCT #	4311 Highway Block Grant		7	266,189	245,547	266,100		266,100	
	4210 Police Union Contract		5			60,371		60,371	
	4220 Fire Union Contract		6			63,435		63,435	
	4220 New Fire Truck		13				680,000		680,000
SPECIAL ARTICLES RECOMMENDED				266,189		389,906		389,906	

****INDIVIDUAL WARRANT ARTICLES****

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

1	2	3	4	5	6	7	8	9
ACCT #	PURPOSE OF APPROPRIATIONS (RSA 32:3.V)	Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	SELECTMEN'S APPROPRIATIONS Ensuing Fiscal Year (Recommended)	(Not Recommended)	BUDGET COMMITTEE'S APPROPRIATIONS Ensuing Fiscal Year (Recommended)	(Not Recommended)

[illegible]MS-7
Rev. 05/12



2014 MS-7 (pg. 7)

MS-7 Budget - Town of Pelham FY 2014

1	2	3	4	5	6
ACCT.#	SOURCE OF REVENUE	Warr. Art.#	Actual Revenues Prior Year	Selectmen's Estimated Revenues	Budget Committee's Est. Revenues
TAXES					
3120	Land Use Change Taxes - General Fund		16,951	10,000	10,000
3180	Resident Taxes				
3185	Yield Taxes		8,689	8,400	8,400
3186	Payment in Lieu of Taxes		24,538	25,000	25,000
3189	Other Taxes				
3190	Interest & Penalties on Delinquent Taxes		125,342	125,000	125,000
	Inventory Penalties				
3187	Excavation Tax (\$.02 cents per cu yd)				
LICENSES, PERMITS & FEES					
3210	Business Licenses & Permits		2,685	1,000	1,000
3220	Motor Vehicle Permit Fees		2,338,022	2,258,000	2,258,000
3230	Building Permits		63,742	48,000	48,000
3290	Other Licenses, Permits & Fees		22,671	19,575	19,575
3311-3319	FROM FEDERAL GOVERNMENT				
FROM STATE					
3351	Shared Revenues				
3352	Meals & Rooms Tax Distribution		574,067	574,067	574,067
3353	Highway Block Grant		265,757	266,188	266,188
3354	Conservation Revenue		382	250	250
3355	Housing & Community Development				
3356	State & Federal Forest Land Reimbursement		43	44	44
3357	Flood Control Reimbursement				
3359	Other (Including Railroad Tax)				
3379	FROM OTHER GOVERNMENTS				
CHARGES FOR SERVICES					
3401-3406	Income from Departments		596,400	509,133	509,133
3409	Other Charges		20,226	20,000	20,000
MISCELLANEOUS REVENUES					
3501	Sale of Municipal Property		875	400	400
3502	Interest on Investments		18,430	12,000	12,000
3503-3509	Other		150	26,100	26,100
INTERFUND OPERATING TRANSFERS IN					
3912	From Special Revenue Funds			-	
3913	From Capital Projects Funds			-	

**2014 MS-7 (pg. 8)**MS-7 Budget - Town of Pelham FY 2014

1	2	3	4	5	6
ACCT.#	SOURCE OF REVENUE	Warr. Art.#	Actual Revenues Prior Year	Selectmen's Estimated Revenues	Budget Committee's Est. Revenues
INTERFUND OPERATING TRANSFERS IN (cont.)					
3914	From Enterprise Funds				
	Sewer - (Offset)				
	Water - (Offset)				
	Electric - (Offset)				
	Airport - (Offset)				
3915	From Capital Reserve Funds				
3916	From Trust & Fiduciary Funds				
3917	Transfers from Conservation Funds				
OTHER FINANCING SOURCES					
3934	Proc. from Long Term Bonds & Notes				
	Amounts Voted From Fund Balance				
	Estimated Fund Balance to Reduce Taxes				
TOTAL ESTIMATED REVENUE & CREDITS			4,078,970	3,903,157	3,903,157

****BUDGET SUMMARY****

	PRIOR YEAR ADOPTED BUDGET	SELECTMEN'S RECOMMENDED BUDGET	BUDGET COMMITTEE'S RECOMMENDED BUDGET
Operating Budget Appropriations Recommended (from pg. 5)	12,848,999	13,466,616	13,423,831
Special Warrant Articles Recommended (from pg. 6)	266,189	389,906	389,906
Individual Warrant Articles Recommended (from pg. 6)			
TOTAL Appropriations Recommended	13,115,188	13,856,522	13,813,737
Less: Amount of Estimated Revenues & Credits (from above)	4,078,970	3,903,157	3,903,157
Estimated Amount of Taxes to be Raised	9,036,218	9,953,365	9,910,580

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



2014 Summary of Inventory of Valuation* MS-1

DESCRIPTION OF PROPERTY	2014 VALUATION
Value of Land Only:	
Current Use	\$393,592
Residential	\$547,874,738
Commercial/Industrial	<u>\$40,364,920</u>
Total of Taxable Land	\$588,633,250
VALUE OF BUILDINGS ONLY	
Residential	\$740,824,873
Manufactured Housing	\$369,600
Commercial/Industrial	<u>\$56,244,277</u>
Total of Taxable Buildings	\$797,438,700
PUBLIC UTILITIES	\$44,083,400
VALUATION BEFORE EXEMPTIONS	\$ 1,430,155,350
CERTAIN DISABLED VETERANS	-
MODIFIED ASSESSED VALUATION OF ALL PROPERTIES	\$1,430,155,350
Blind Exemption	\$150,000
Elderly Exemption	\$3,560,000
Wood-Heating Exemption	\$66,000
Solar Exemption	\$63,800
TOTAL AMOUNT OF EXEMPTIONS	\$ (3,839,800)
NET VALUE ON WHICH TAX RATE IS COMPUTED	\$ 1,426,315,550
LESS: PUBLIC UTILITIES	\$ (44,083,400)
NET VALUATION ON WHICH STATE EDUCATION TAX RATE IS COMPUTED	\$ 1,382,232,150

* THIS REPORT HAS NOT BEEN AUDITED *

**2014 TOWN OF PELHAM – TAX RATE CALCULATION****DEPARTMENT OF REVENUE ADMINISTRATION**Municipal Services Division
2014 Tax Rate Calculation*Sgt. W. Hall*
*10/29/14***TOWN/CITY: PELHAM**

Gross Appropriations	13,750,302
Less: Revenues	4,197,591
	0
Add: Overlay (RSA 76:6)	59,081
War Service Credits	239,000

Net Town Appropriation	9,850,792
Special Adjustment	0

Approved Town/City Tax Effort	9,850,792	TOWN RATE
		6.91

SCHOOL PORTION

Net Local School Budget:			
Gross Approp. - Revenue	51,200,389	26,119,640	25,080,749
Regional School Apportionment			0
Less: Education Grant			(4,187,201)

Education Tax (from below)	(3,361,581)	LOCAL SCHOOL RATE
Approved School(s) Tax Effort	17,531,967	12.29

EDUCATION TAX

Equalized Valuation(no utilities) x	\$2.480	STATE SCHOOL RATE
1,355,476,291	3,361,581	2.43
Divide by Local Assessed Valuation (no utilities)		
1,382,232,150		

COUNTY PORTION

Due to County	1,768,373
	0

Approved County Tax Effort	1,768,373	COUNTY RATE
		1.24

Total Property Taxes Assessed	32,512,713	TOTAL RATE
Less: War Service Credits	(239,000)	22.87
Add: Village District Commitment(s)	0	
Total Property Tax Commitment	32,273,713	

PROOF OF RATE

Local Assessed Valuation		Tax Rate	Assessment
Education Tax (no utilities)	1,382,232,150	2.43	3,361,581
All Other Taxes	1,426,315,550	20.44	29,151,132
			32,512,713

TRC#
49TRC#
49



Pelham Tax Rate History*

INDIVIDUAL TAX RATES							
Year	Total Tax Rate	Town Tax Rate	School Tax Rate	County Tax Rate	State Tax Rate	Full Value Tax Rate ¹	Valuation Per \$1.00 of Tax Rate ²
2004	29.85	6.65	15.96	2.01	5.23	14.72	686,624
2005	31.25	7.16	16.96	2.15	4.98	13.53	701,297
2006	13.99	3.24	7.74	0.93	2.08	13.99	1,691,942
2007	15.81	3.89	8.85	0.96	2.11	16.52	1,711,489
2008	17.35	4.46	9.46	1.07	2.36	16.84	1,547,317
2009	19.57	5.44	10.46	1.17	2.50	19.02	1,415,578
2010	19.53	6.06	9.86	1.12	2.49	19.42	1,427,944
2011	21.41	6.38	11.37	1.16	2.50	20.90	1,376,695
2012	24.40	7.49	13.26	1.16	2.49	24.64	1,383,822
2013	22.87	6.48	12.71	1.21	2.47	22.41	1,399,678
2014	22.87	6.91	12.29	1.24	2.43	22.01	1,426,315

How does Pelham compare with other towns in NH?

In 2013 the Town was ranked 106th lowest out of 257 communities

Notes:

1) This is estimated tax rate established by the State Department of Revenue Administration as if the

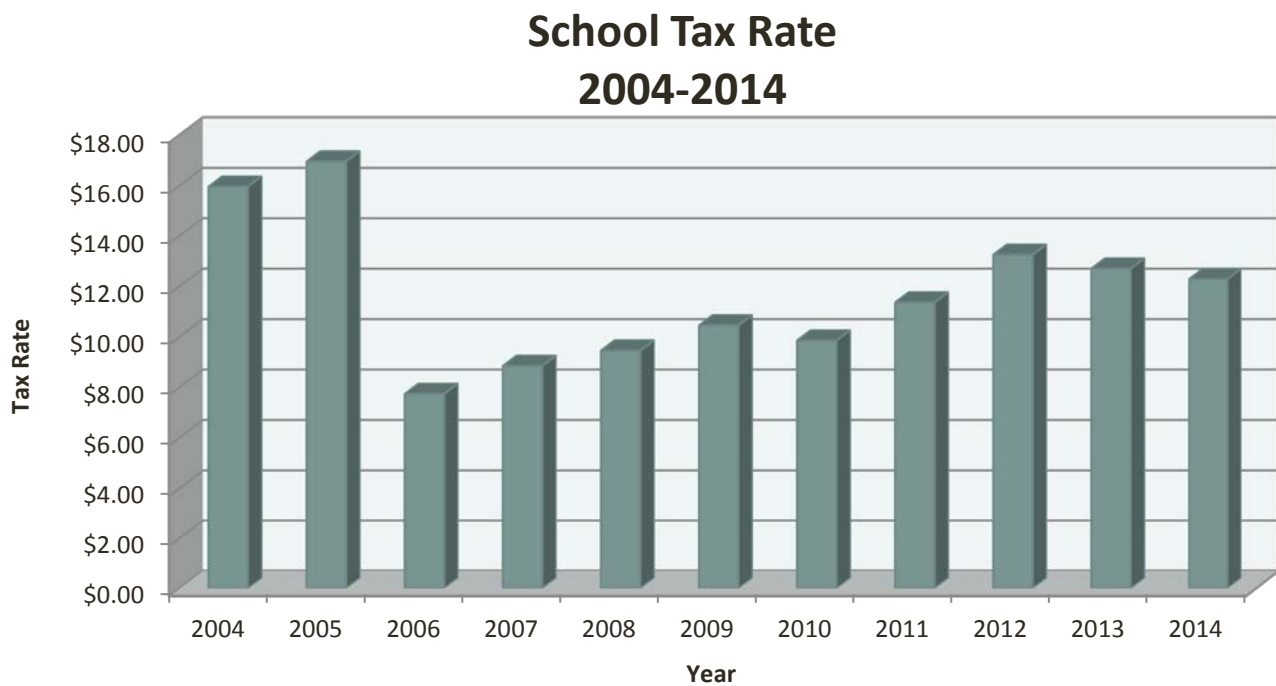
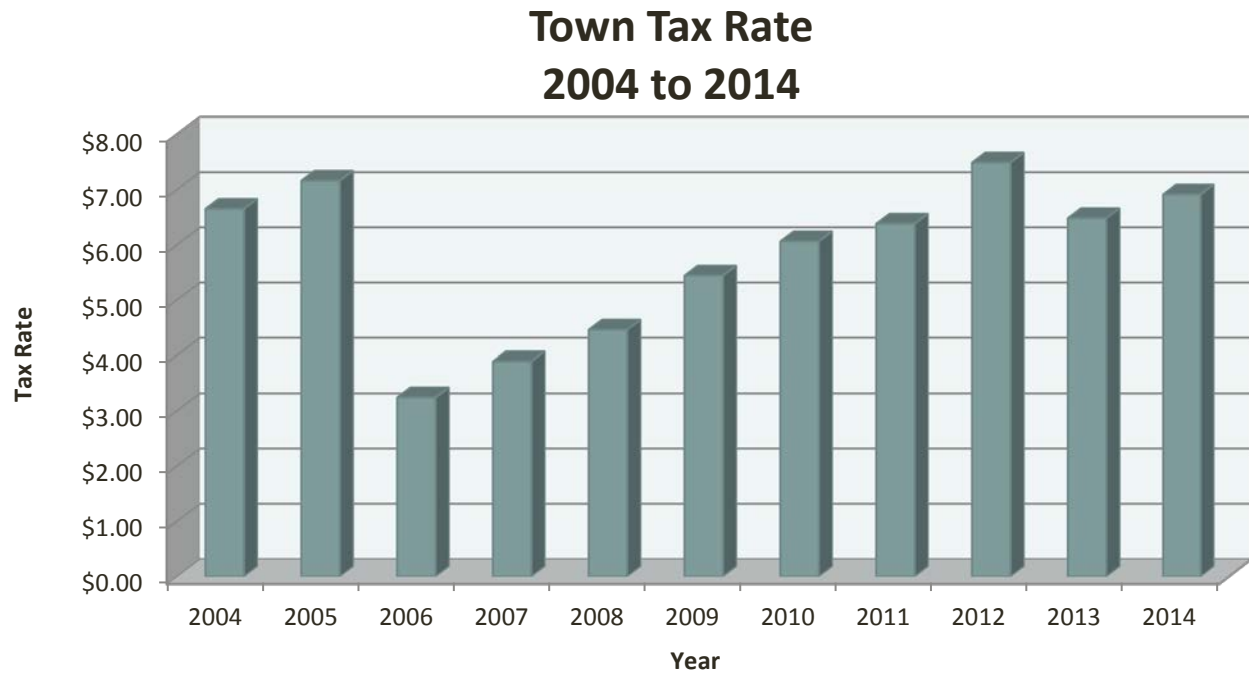
Town were assessed at 96.3% of its full value

2) Town assessed valuation (1,426,315)

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

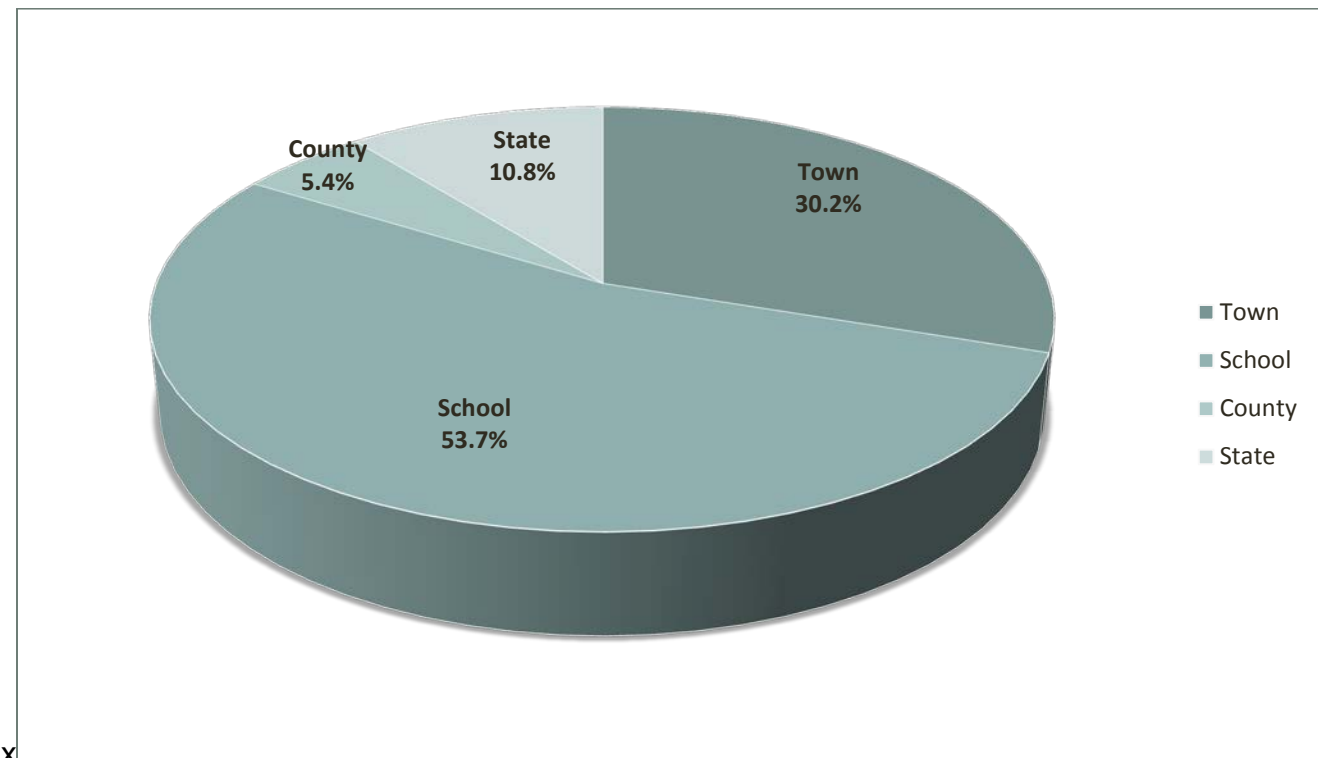
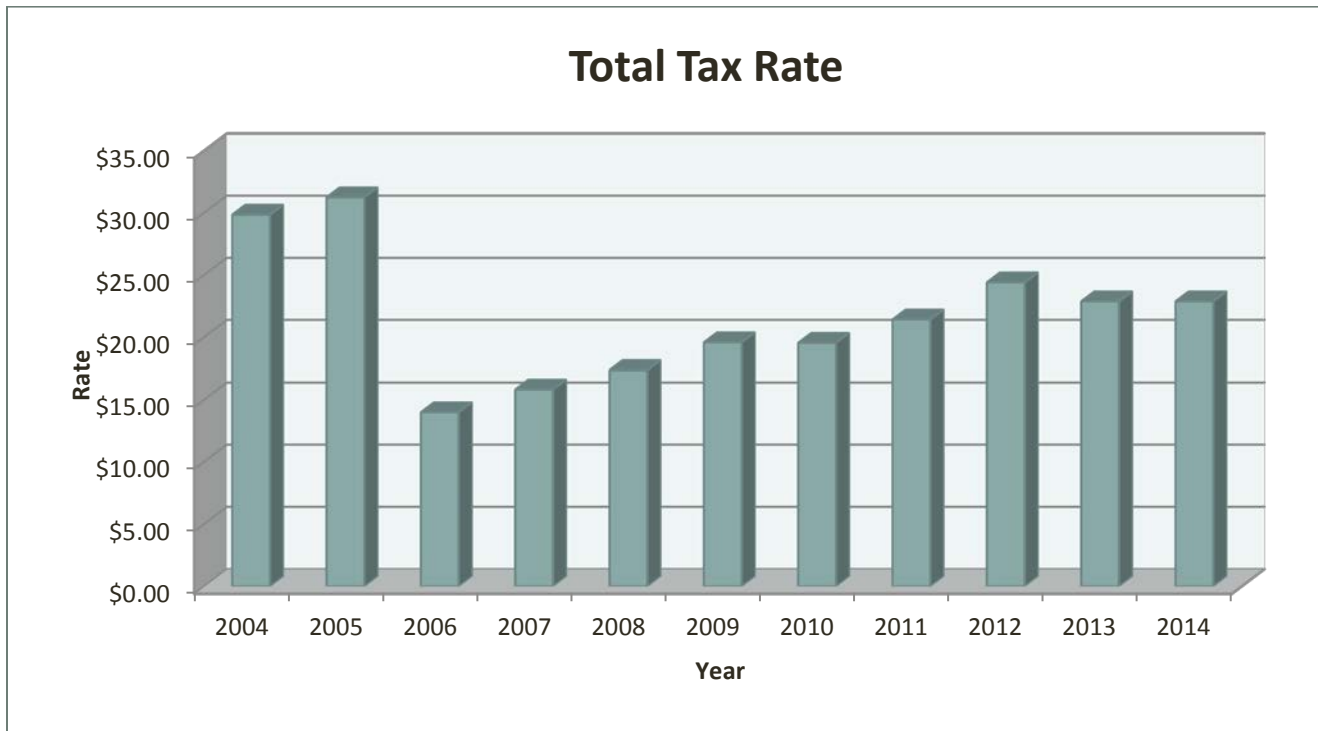


TAX RATE COMPARISON 2004-2014





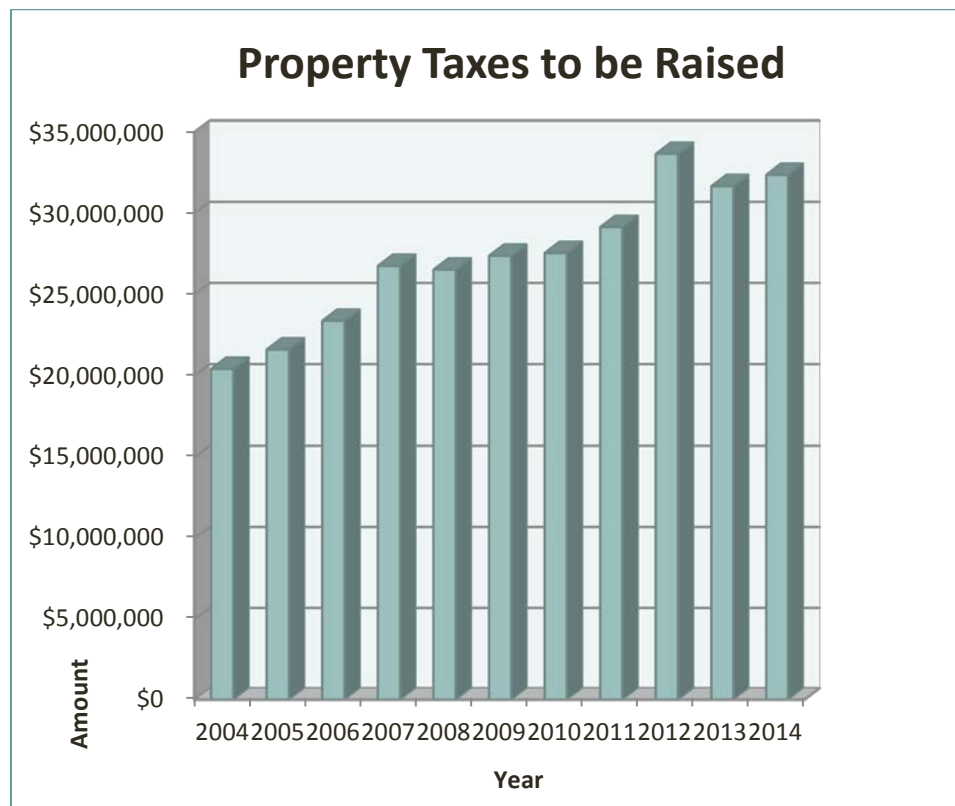
TAX RATE COMPARISON 2004-2014





PELHAM NH TAX RATE HISTORY

Year	Taxes to be Raised	Increase (Decrease) from prior year
2004	20,414,458	2,402,246
2005	21,608,636	1,194,178
2006	23,377,812	1,769,176
2007	26,761,663	3,383,851
2008	26,527,908	(233,755)
2009	27,382,494	854,586
2010	27,556,270	173,776
2011	29,151,692	1,595,422
2012	33,667,542	4,515,850
2013	31,676,707	(1,990,835)
2014	32,373,713	697,006





2014 Pelham, NH Schedule of Property-Buildings *

<i>Property Name</i>	<i>Street Address</i>
Bath House	Mammoth Road
Boy Scout Lodge	Keyes Hill Road
Cemetery Storage Building	Old Bridge Street
Cemetery Garage	Mammoth Road
Deeded Property	14 Atwood Road
Deeded Property	181 Hobbs Road
Dog Pound	Simpson Mill Road
Field House	Muldoon Park
Fire Station	36 Village Green
Gas Tank Storage Building	Newcomb Field Parkway
Hearse House Cemetery	Marsh Road
Historical Society Building	5 Main Street
Hobbs House Senior Center	8 Nashua Road
Library	24 Village Green
Main Lodge	Veterans Memorial Parkway
Pump House - PVMP	Veterans Memorial Parkway
Quonsett Hut Cemetery	Marsh Road
Restroom- PVMP	Veterans Memorial Parkway
Salt Shed	32 Newcomb Field Parkway
Shed	Lyons Park
Sherburne Building	6 Village Green
Town Hall Annex	60 Old Bridge Street
Transfer Station	71 Newcomb Field Parkway

THIS REPORT HAS NOT BEEN AUDITED

**Pelham NH Schedule of Property – Roads***

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

***THIS REPORT HAS NOT BEEN AUDITED**

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

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

THIS REPORT HAS NOT BEEN AUDITED

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

Road	Length	Road	Length
Linda Avenue	0.090	Mulberry Lane	0.650
Lisa Terrace	0.160	Nancy Avenue	0.500
Litchfield Circle	0.510	Nashua Road	1.500
Longview Circle	1.220	Nature's Way	0.200
Loretta Avenue	0.420	Nickolas Lane	0.294
Lori Lane	0.104	Noela Avenue	0.140
Luann Lane	0.470	Oak Hill Road	0.410
Lucy Avenue	0.360	Old Bridge Street	0.550
Lyons Way	0.111	Old County Road	0.400
Madison Avenue	0.090	Old Lawrence Rd.-now Briarwood	0.597
Magnolia Drive	0.312	Orchard Lane	0.260
Main Street	0.880	Overlook Drive	0.200
Maple Drive	0.210	Partridge Lane	0.100
Marie Avenue	0.254	Patriot Drive	1.129
Marsh Road	2.530	Peabody Lane	0.250
Matthew Drive	0.096	Pelham Road	0.400
May Lane	0.276	Pete's Way	0.167
Mayflower Lane	0.100	Pheasant Lane	0.100
McGrath Road	0.550	Pineridge Road	0.250
McLain Drive	0.150	Pinewood Circle	0.380
Meadow Lane	0.180	Plower Road	0.300
Meagan Circle	0.127	Ponderosa Drive	0.210
Melissa Circle	0.165	Pondview Drive	0.196
Melody Lane	0.630	Poplar Hill Road	0.400
Mercury Lane	0.230	Primrose Lane	0.300
Michelle Avenue	0.401	Priscilla Way	0.391
Millstone Road	0.170	Pulpit Rock Road	0.770
Misty Lane	0.600	Quail Run Road	0.200
Moekle Road	0.550	Radcliff Drive	0.150
Monticello Drive	0.300	Regis Drive	0.260
Monument Hill Road	0.400	Renee Lane	0.100
Moonshadow Drive	0.300	River Bend Drive	0.100
Morgan Avenue	0.920	Rita Avenue	0.150
Mossey Lane	0.100	Robert Street	0.060
Mount Vernon Drive	0.400	Robinson Road	0.600
Mountain View Road	0.100	Rocky Hill Road	0.130

THIS REPORT HAS NOT BEEN AUDITED

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

Road	Length	Road	Length
Russell Drive	0.340	Valley Hill	1.100
Sandy Circle	0.220	Vassar Drive	0.320
Sawmill Road	0.660	Velma Circle	0.208
Scenic View	0.340	Victoria Circle	0.230
Scotland Avenue	0.180	Vista Drive	0.100
Shannon Circle	0.381	Washington Street	0.500
Shelly Drive	0.300	Webster Avenue	1.050
Shepard Road	0.830	Wellsley Drive	0.460
Short Road	0.200	Willshire Lane	0.400
Simpson Mill Road	1.450	West Street	0.100
Simpson Road	1.440	Westfall Rd. S-now Turtle Crossing	0.317
Sky View Road	0.530	Westfall Rd. N-now Westfall Rd.	0.600
Slaven Drive	0.400	Westview Terrace	0.190
Spaulding Hill Road	0.660	Wheaten Drive	0.280
Spring Street	1.094	William Drive	0.340
Spruce Street	0.180	Willow Street	0.830
St. Margaret Drive	0.450	Willshire Lane	0.400
Stephanie Drive	0.200	Woeckle Circle	0.230
Stevens Road	0.320	Woodbury Avenue	0.150
Stonepost Road	0.400	Woodlawn Road	0.341
Sunrise Drive	0.080	Wyndridge Road	0.562
Sunset Drive	0.090	Youngs Crossing Road	0.380
Surrey Lane	0.570		
Susan Drive	0.400		
Sycamore Street	0.234		
Tallant Road	1.940		
Tenny Road	0.960		
Theodore Avenue	0.100		
Therriault Drive	0.180		
Thomas Avenue	0.550		
Tiger Avenue	0.160		
Timber Lane	0.110		
Tina Avenue	0.180		
Township Road	0.432		
Trailside Drive	0.100		

THIS REPORT HAS NOT BEEN AUDITED



Town of Pelham – 2014 Town Employee Wages

- Important Note Regarding Overtime & Special Wages -

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

**Town of Pelham – 2014 Town Employee Wages* (Cont.)**

Employee Name	Regular Wages	OT/Special Wages	Details	Total Wages
Arsenault, Monique M	1,780.00			1,780.00
Atwood, Gregory P	69,352.35	20,967.68		90,320.03
Avery Jr, David	3,594.80			3,594.80
Babb, Troy M	53,875.94	16,375.30		70,251.24
Barbato, Brian E	61,713.25	25,239.94	9,783.75	96,736.94
Barrett, Ralph R	45,998.50	10,754.00		56,752.50
Beaudette, HannaRose E	112.00			112.00
Beauregard, Alanna L	230.40			230.40
Beauregard, Jo-Ann M	30,410.46			30,410.46
Becker, Alexander V	80.00			80.00
Bedard, Jeremy J	34,075.41	6,405.20		40,480.61
Bedard, Tyler J	1,540.00			1,540.00
Belcher, Stephen J	42,938.31	4,100.56		47,038.87
Binette, Melissa J	572.00			572.00
Bistany, Lauren A	2,480.00			2,480.00
Blais, Kathryn R	1,401.02			1,401.02
Bonnell, Brandon G	39,532.13	647.61		40,179.74
Brown, Victor K	32.00			32.00
Buchanan, Jonathan J	120.00			120.00
Buckley, Shawn	73,568.64	5,977.72		79,546.36
Bullock, Anthony S	53,328.42	13,848.69		67,177.11
Burns, Catherine A	512.00			512.00
Caira, Brianne L	600.00			600.00
Campbell, Brian R	48,800.99	17,918.00		66,718.99
Caprigno, Allison D	53,316.95	19,875.16	2,377.50	75,569.61
Cardwell, Andrew J	30,447.49	13,688.35		44,135.84
Carr, Kathleen A	48,220.69	590.10		48,810.79
Carr, Michael L	657.20			657.20
Casey, Alexander A	2,284.92			2,284.92
Casey, Sean F	88.72			88.72
Cashman Jr, Raymond J	56,596.70	10,787.79		67,384.49
Cashman, Corey J	399.31			399.31
Castrucci Jr, Eric J	2,050.00			2,050.00
Chase, Glen E	74,997.86	21,291.02	6,820.00	103,108.88
Chatel, Matthew R	1,489.66			1,489.66
Choate, David J	24,629.42	6,034.90		30,664.32
Chronopoulos, Corinne M	21,312.72			21,312.72

THIS REPORT HAS NOT BEEN AUDITED

**Town of Pelham – 2014 Town Employee Wages* (Cont.)**

Employee Name	Regular Wages	OT/Special Wages	Details	Total Wages
Ciampa, Paul K	383.05			383.05
Clark, Christina M	160.00			160.00
Collins, Patrick W	318.00			318.00
Conlon, Kristina N	1728.00			1,728.00
Correa, Jillian B	160.00			160.00
Costa, Joseph B	660.00			660.00
Costa, Laurie E	468.00			468.00
Coughlin, Sean E	5,772.35			5,772.35
Coutu, Joey J	8,102.36			8,102.36
Cove, Evan Richard	4,464.00			4,464.00
Coupal, Brooke L	\$520.00			\$520.00
Cove, Evan Richard	\$3,162.00			\$3,162.00
Crockett, Rebecca L	25,995.91			25,995.91
Cummings, Arthur L	288.00			288.00
Cunio, Kimberly J	55,349.94	15,788.27		71,138.21
Currier, Philip	600.00			600.00
Custeau, Bailey C	1,552.00			1,552.00
Daigle, Janet R	4,896.00			4,896.00
Daigle, Victoria A	180.00			180.00
Danevich, Jonathan V	2,739.68	97.50		2,837.18
Davis, Joan B	4,287.00			4,287.00
Day, Christopher S	1,008.00			1,008.00
Day, Rachel E	56.00			56.00
DeBaldo, Rebecca	2,900.00			2,900.00
DeCarolis, Nicholas P	1,808.00			1,808.00
DeRoche, David G	67,597.91	10,798.39	2,880.00	81,276.30
DeRosa, Anthony V	287.12			287.12
Deacon, Alexander M	396.00			396.00
Demers, Rebecca L	528.00			528.00
DiGiovanni, Curtis P	428.34			428.34
Doherty, Linda T	17,998.27			17,998.27
Donovan, Devin P	1,668.00			1,668.00
Donovan, Ryan J	55,100.19	8,747.87	12,755.00	76,603.06
Drolet, Jack A	32.00			32.00
Drolet, Matthew G	642.00			642.00
Duarte, Baylee R	652.00			652.00
Duarte, Brianna E	192.00			192.00

THIS REPORT HAS NOT BEEN AUDITED

**Town of Pelham – 2014 Town Employee Wages* (Cont.)**

Employee Name	Regular Wages	OT/Special Wages	Details	Total Wages
Dufresne, Sandra T	39,561.45			39,561.45
Eaves, Brenda A	600.00			600.00
Edwards, Glennie	3,700.56			3,700.56
Fancher, Mark R	5,837.80			5,837.80
Farwell, Daniel M	61,326.25	24,697.18		86,023.43
Fehmel, Erik J	9,626.39			9,626.39
Ferreira Jr, Francis M	52,402.89	10,777.06		63,179.95
Finn, Irja	13,153.80			13,153.80
Fisher, D Gary	62,841.90	647.58	2,992.50	66,481.98
Fisher, Paul D	50,790.63	18,484.44		69,275.07
Foley, James J	38,113.07	17,937.02		56,050.09
Foley, Robert E	13,066.92			13,066.92
Fontanella, Austin J	1,999.45			1,999.45
Foss SR, Donald E	83,259.52	17,928.88		101,188.40
Frank, Kyle A	212.00			212.00
Gagnon, Trevor D	348.00			348.00
Galeotalanza, Shannon K	7,571.96	934.09		8,506.05
Ganno, Angelee M	160.00			160.00
Gaydos, Thomas R	36,716.80			36,716.80
Gilfeather, Valerie L	288.00			288.00
Gleason, Edmund	1,200.00			1,200.00
Goldman, Jonathan M	738.00			738.00
Goolishian, Nicole E	6,896.88			6,896.88
Goulden II, Thomas J	43,199.33	10,587.20	6,087.50	59,874.03
Gowan, Scott J	95,196.01			95,196.01
Gratton, Lucie	11,386.95			11,386.95
Greenwood, James B	50,713.89			50,713.89
Grenda, Marilyn F	5,853.24			5,853.24
Grow, Joseph L	30.00			30.00
Hall, Lauren H	3,312.00			3,312.00
Hall, Renee M	2,276.00			2,276.00
Halpin, Katie	3,927.00			3,927.00
Hamilton, Shaun P	8,993.84			8,993.84
Hammar, Mary E	2,040.40			2,040.40
Haverty, Robert L	900.00			900.00
Higgins, Daniel A	160.00			160.00
Hodge Jr, John W	57,177.80	17,988.89		75,166.69

THIS REPORT HAS NOT BEEN AUDITED

**Town of Pelham – 2014 Town Employee Wages* (Cont.)**

Employee Name	Regular Wages	OT/Special Wages	Details	Total Wages
Hoegen, Gennifer A	46,787.21	15,523.81		62,311.02
Hoffman, Craig	52,832.80	10,926.80		63,759.60
Hoffman, James B	46,855.86	9,413.48		56,269.34
Hogan, Laurie A	600.00			600.00
Holdsworth, Cameron F	708.00			708.00
Holdsworth, Dawn M	10021.00			10,021.00
Holdsworth, Samuel J	242.00			242.00
Horne, Robert D	63,906.23	24,819.77		88,726.00
Hovey, Jennifer	48,853.33	138.77		48,992.10
Howard, Emma M	160.00			160.00
Hurd, Diane I	16,182.50			16,182.50
Hurd, Megan M	16.00			16.00
Hurd, Nicholas W	2,530.00			2,530.00
Ignatowicz, John W	66,275.30	25,707.05		91,982.35
Isabelle, Jordyn M	160.00			160.00
Janocha, William J	16,762.36			16,762.36
Jenkins, Christopher M	5,800.96			5,800.96
Johnson, Brian R	70,482.07			70,482.07
Johnson, James M	67,901.50	7,763.70		75,665.20
Johnstone, David R	52,382.40	16,612.03		68,994.43
Jutras, Shelby E	2,748.00			2,748.00
Kasiske, Michael J	57,005.44	14,637.40	5,370.00	77,012.84
Keenlside, Matthew P	73,257.20	13,558.64	6,907.50	93,723.34
Kelley, Cynthia E	61,457.30			61,457.30
Kelly, Brian M	66,831.72	21,687.75	1,550.00	90,069.47
Kidder, Albert J	6,729.58	868.36		7,597.94
Kosik, Walter J	6,842.00			6,842.00
LaBrecque, Alexander E	120.00			120.00
LaBrecque, Samantha C	160.00			160.00
Lachapelle, Nicholas G	1,616.00			1,616.00
Laffond, Debra Lyn	38,026.63			38,026.63
Landry, Sara E	53,537.62			53,537.62
Law, Jonathan P	18,548.79	518.06		19,066.85
LeMasurier, Noelle M	48,290.80	27,188.94		75,479.74
Lennon, Michael R	1329.21			1,329.21
Leuteritz, Warren G	70.00			70.00
Lingley, Celia M	52,065.04	2,184.43		54,249.47

THIS REPORT HAS NOT BEEN AUDITED

**Town of Pelham – 2014 Town Employee Wages* (Cont.)**

Employee Name	Regular Wages	OT/Special Wages	Details	Total Wages
Lister, Allison	525.00			525.00
Locke, James M	67,155.51	5,615.62	3,202.50	75,973.63
Long, Jared A	1,664.00			1,664.00
Long, Robert W	44,584.07	1,707.43		46,291.50
Lozowski, John P	8,480.00			8,480.00
Lynde Jr, Harold V	900.00			900.00
Mackay, Karen S	70.20			70.20
Mahogany, Brandon L	120.00			120.00
Mahoney, Landra L	1,949.80			1,949.80
Malloy, Regina M	40,285.78	526.65		40,812.43
Mannion, Dennis J	62,607.45	10,748.18	900.00	74,255.63
Marsden, Dorothy A	64,003.70			64,003.70
Martin, Kevin J	612.00		10,822.50	11,434.50
Martin, Thomas J	290.00			290.00
Maruca, Carli A	1,844.00			1,844.00
Maruca, Marie E	45,536.40	6,575.47		52,111.87
McAdam, Shannon R	1,528.00			1,528.00
McAveeney Jr, Paul D	11,078.15	426.93		11,505.08
McCabe, Beau A	30.00			30.00
McCarthy, Brian C	94,676.57	9.23	2,295.00	96,980.80
McDevitt, William	900.00			900.00
McIntire, Robert W	735.00			735.00
McNamara, Maureen C	2,337.91			2,337.91
Midgley, James F	105,881.79	283.94		106,165.73
Midgley, James T	46,986.53	16,495.58		63,482.11
Miller, Matthew J	5,358.00			5,358.00
Molloy, Robert E.	5,548.50			5,548.50
Monette, Timothy J	1,853.67			1,853.67
Montano, Bismark	53,545.69	22,027.08	4,267.50	79,840.27
Moreschi, Robert J	91.36			91.36
Morin, Clayton P	11,357.00			11,357.00
Morin, Shannon R	238.00			238.00
Morris, Phyllis A	10,334.40			10,334.40
Narbonne, Sean T	182.72			182.72
Neskey, Larry P	53,147.55	2,034.67		55,182.22
Newcomb, Linda	47,559.38	1,513.13		49,072.51
Normandin, Troy R	2,500.12			2,500.12

THIS REPORT HAS NOT BEEN AUDITED

**Town of Pelham – 2014 Town Employee Wages* (Cont.)**

Employee Name	Regular Wages	OT/Special Wages	Details	Total Wages
Notini, Emma M	1,752.00			1,752.00
O'Donnell, Thomas J	75,500.16	11,569.73		87,069.89
O'Hearn, Teresa M	4,907.50			4,907.50
O'Maley, Susan E	2,969.46			2,969.46
Ogiba, Michael A	1,179.00	6,930.00		8,109.00
Owens, Lisa A	45,150.79	15.81		45,166.60
Page, Ronald L	65,190.93	12,904.35	135	78,230.28
Paquette, Adam J	10,227.50			10,227.50
Parece, Cortney Lee	64.00			64.00
Parece, Jordan L	332.00			332.00
Parece, Patricia A	1380.00			1,380.00
Parks, Katherine E	1330.00			1,330.00
Parola, David A	5972.50			5,972.50
Patterson, Brianna A	144.00			144.00
Pelletier, Tracy A	34,262.45	7,292.37		41,554.82
Perriello, Anne T	78,282.69	28,007.43	4,882.50	111,172.62
Peters, Elaine	12,089.00			12,089.00
Pickles, Michael J	75,652.12	21,111.97	1,755.00	98,519.09
Poumakis, Owen H	799.11			799.11
Pratt, Morgan L	128.00			128.00
Rafferty, Jennifer C	11,923.08			11,923.08
Ramgopaul, Dayanand	43,247.44	199.96		43,447.40
Ramos, Nancy I	200.04			200.04
Ray, Adriana M	160.00			160.00
Regan, Kimberly A	600.00			600.00
Reppucci, Gerard A	7,280.00			7,280.00
Rheault, Ryan A	1,732.00			1,732.00
Rideout, Darian E	400.00			400.00
Rizzo, Brenda M	52,322.05	4,527.45		56,849.50
Roark, Joseph A	129,345.11	239.79	1,732.50	131,317.40
Roberts, Carol R	10,762.50			10,762.50
Robichaux, Matthew R	372.00			372.00
Robidoux, Cameron J	275.00			275.00
Roessling, Paul A	1636.00			1,636.00
Romeo, Victor J	708.00			708.00
Rooney, Daniel C	57,032.43	18,642.06		75,674.49
Rossi, Eric C	724.00			724.00

THIS REPORT HAS NOT BEEN AUDITED

**Town of Pelham – 2014 Town Employee Wages* (Cont.)**

Employee Name	Regular Wages	OT/Special Wages	Details	Total Wages
Rossi, Zachary J	504.00			504.00
Ryan, Jeremy T	2,882.84			2,882.84
Safford, Lydia M	160.00			160.00
Sage, Derek S	2,255.00			2,255.00
Salois, Kelly L	38,030.93	1,162.67		39,193.60
Santarpio Sciolla, Melissa M	2,670.00			2,670.00
Schedeler, Elizabeth A	420.00			420.00
Seiler, Annie H	14,318.94			14,318.94
Shams, Arya	1,720.00			1,720.00
Slater, David J	21,200.00			21,200.00
Slattery, Elizabeth D	1,228.00			1,228.00
Slattery, Isabelle E	1,660.00			1,660.00
Slattery, Julie L	1,392.00			1,392.00
Snide, Ann S	37,484.03	182.83		37,666.86
Snide, Rhiannon L	2,750.00			2,750.00
Soucy, Roland J	14,610.00			14,610.00
Spain, Timothy R	1,035.00			1,035.00
Spicer, Patrick K	24.00			24.00
Stahl, Eugene H	75,681.00			75,681.00
Takesian, Charlene F	4,520.00			4,520.00
Thistle Jr, James A	817.56			817.56
Thistle, Adam J	55,149.67	16,317.71	5,745.00	77,212.38
Tierney, Connor L	2,550.00	7.50		2,557.50
Tocco, Lauren A	1,756.00			1,756.00
Toom, Stephen R	28,697.05	186.62	3,937.50	32,821.17
Trudel, Timothy M	1,708.00			1,708.00
Tyler, Donald F	263.01			263.01
Vieira, Bruce J	29,373.80	4,401.07	1,327.50	35,102.37
Viger, Douglas E	900.00			900.00
Viger, Tyler Douglas	3,150.32			3,150.32
Walczak, Stanley J	75,304.05			75,304.05
Weaver, Patrick M	57,566.62	21,873.75		79,440.37
Weishaar, Heidi I	5,624.72			5,624.72
Wentzel, Adam C	1,644.00			1,644.00
White Jr, William D	28,797.32	7,229.17		36,026.49
White, Robert F	4,404.00			4,404.00
Willis, Charity A Landry	15,553.77			15,553.77

THIS REPORT HAS NOT BEEN AUDITED

**Town of Pelham – 2014 Town Employee Wages* (Cont.)**

Employee Name	Regular Wages	OT/Special Wages	Details	Total Wages
Willis, Cyran C Landry	4,838.24			4,838.24
Yates, Myia M	60,910.98	7,538.52	8,392.50	76,842.00
Yestramski, Brandon S	2,035.50			2,035.50
Zelonis, Kerry E	90.00			90.00
Zelonis, Timothy	13,260.00			13,260.00

THIS REPORT HAS NOT BEEN AUDITED

**2014 Encumbrances***

Name	Beginning Balance 2014	Amount Expended During c/y 2014	Beginning Balance 2014
2012 Warrant Articles			
WA #6 Fire Station	205,317	83,862	121,455
WA # 9 Raymond Park Maintenance	14,164	1,750	12,414
2013 Warrant Articles			
WA #6 Willow Street	175,000	32,735	142,265
WA #11 Forestry Maintenance	25,000	15,550	9,450
2014 Warrant Articles			
WA #6 Highway Block Grant	266,100	178,332	87,768
2014 Budgetary Items			
Town Buildings Tech Plan/ New Phone System			50,000
TOTAL ENCUMBRANCES			423,352

THIS REPORT HAS NOT BEEN AUDITED



Trustees of the Trust Funds

Trustee Chair:

Mary Gleason

**Selectmen's Office
6 Village Green
Pelham, NH 03076**

Phone: 603-635-8233

Fax: 603-635-8274

**Email:
trustees@pelhamweb.com
www.pelhamweb.com/trustees-
of-the-trust-funds**

Meeting Information:

The Trustees Meet:

*The 3rd Wednesday of each
month*

Location:

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

2014 Highlights:

*- Revised Investment Policy
and Code of Conduct
documents*

2014 was a busy and productive year for the Trustees of the Trust Funds. A revised Investment Policy and Code of Conduct documents were posted to the Trustee of the Trust Funds webpage. The Trustees continue to closely monitor Citizens Investment Management Services to ensure that the funds invested in 2010 under the Prudent Investor policy are being managed appropriately.

Total Funds Held in Trustees of the Trust Funds Accounts as of December 31, 2014 (unaudited):

Citizens Investment Management Service	\$943,379.25
Citizens Bank Government Account	\$908,726.03

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

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

Sincerely,

Mary Gleason

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

**TRUSTEES OF THE TRUST FUNDS MS-9***

Name of Trust Fund	PRINCIPAL			INCOME					Grand Total of Principal & Income
	Beginning Balance	Withdrawals	Balance End Year	Balance Beginning Year	Income Percent	During Year Amount	Expended During Year	Balance End Year	
Capital Reserve Funds									
Ambulance	0.00		0.00	0.00	0.00%			0.00	0.00
Cemetery Lot Repurchase	0.00		0.00	408.34	0.00%	0.01		408.35	408.35
Memorial Athletic Field	20,600.00		20,600.00	15,583.61	22.19%	3.65		15,587.26	36,187.26
Pandemic	0.00		0.00	1,184.73	0.00%	0.12		1,184.85	1,184.85
E.G. Raymond Park	12,254.15		46,261.67	1,695.17	13.20%	1.84		1,697.01	47,958.68
School Building Land	10,000.00		10,000.00	40.39	10.77%	1.03		41.42	10,041.42
School Building Land - High School	0.00		0.00	4,632.26	0.00%	0.48		4,632.74	4,632.74
Sr. Center Bus	0.00		0.00	3,205.70	0.00%	0.35		3,206.05	3,206.05
Sr. Center Addition	0.00		0.00	4,575.21	0.00%	0.47		4,575.68	4,575.68
Tallant Rd./Willow St.	0.00		0.00	74,798.59	0.00%	7.51		74,806.10	74,806.10
Town Building & Emergency Repair	50,000.00	(50,000.00)	0.00	31,932.06	53.85%	7.22	(30,360.00)	1,579.28	1,579.28
Total Capital Reserve Funds	92,854.15	(50,000.00)	76,861.67	138,056.06	100.00%	22.68	(30,360.00)	107,718.74	184,580.41
Cemetery Trusts									
General Maintenance	21,015.00		27,975.00	72.87	4.45%	2.44		75.31	28,050.31
Conservation									
Conservation Easement	5,000.00		5,000.00	2,696.72	1.06%	0.79		2,697.51	7,697.51
Escrow Accounts									
Cistern Repair	30,000.00		30,000.00	2.04	6.35%	2.99		5.03	30,005.03
Library Trusts									
Library Renovation	5,239.39		5,239.39	21.55	1.11%	0.49		22.04	5,261.43
Parks & Recreation									
Muldoon Park-Private	0.00		0.00	102.47	0.00%	0.00		102.47	102.47
Muldoon Park - Public	0.00		0.00	82.76	0.00%	0.00		82.76	82.76
PVMP	2,015.00		4,215.00	185.41	0.43%	0.35		185.76	4,400.76
Raymond Park Trust - Private	5.00		5.00	0.00	0.00%	0.00		0.00	5.00
Raymond Park Trust - Public	23,990.80		23,990.80	11,591.09	5.08%	3.53		11,594.62	35,585.42

* This Report Has Not Been Audited *

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

	PRINCIPAL			INCOME					
Name of Trust Fund	Beginning Balance	Withdrawal s	Balance End Year	Balance Beginning Year	Income Percent	During Year Amount	Expended During Year	Balance End Year	Grand Total of Principal & Income
Pension/ Insurance Funds									
Compensated Absence	108,357.67		108,357.67	53,483.53	22.94%	16.16		53,499.69	161,857.36
School/ Scholarship Funds									
ADA Modification	16,250.00		16,250.00	9,077.48	3.44%	2.55		9,080.03	25,330.03
PHS Senior Scholarship Fund	3,939.93	(100.00)	3,839.93	0.17	0.83%	0.36		0.53	3,840.46
School Building Maint.	200,000.00		200,000.00	12,036.28	42.34%	21.21		12,057.49	212,057.49
Special Education CRF	0.00		75,000.00	0.00	0.00%	0.62		0.62	75,000.62
Roads/Town Funds									
Forest Mgmt. Committee	56,580.13		106,874.21	27,377.95	11.98%	11.21		27,389.16	134,263.37
Recycling Facility	0.00		0.00	207.69	0.00%			207.69	207.69
Recycling Equipment	0.00		0.00	397.90	0.00%	0.01		397.91	397.91
Total Individual Trusts	472,392.92	(100.00)	606,747.00	117,335.91	100.00%	62.71	0.00	117,398.62	724,145.62
Cemetery Trusts									
Perpetual Care	521,821.49		562,111.12	75,494.96	72.30%	11,515.23		81,226.36	643,337.48
E&A Raymond	253.79		273.33	321.23	0.04%	5.60		324.02	597.35
EVA Pariseau	561.21		604.42	452.27	0.08%	12.38		458.43	1,062.85
Henry Carrier	395.73		426.20	459.51	0.05%	8.73		463.85	890.05
Koehler/Cahill	226.17		243.59	339.04	0.03%	4.99		341.52	585.11
Myron Robie	5,584.90		6,014.88	1,960.24	0.77%	123.24		2,021.58	8,036.46
Library Trusts									
Charles Seavey	6,438.60		6,934.31	594.40	0.89%	142.08		665.11	7,599.42
E & E Chalifoux	5,570.95		5,999.86	648.25	0.77%	122.94		709.44	6,709.30
Frank Woodbury	10,938.74		11,780.92	1,533.68	1.52%	241.39		1,653.83	13,434.75
Mary Gage	1,113.52		1,199.24	65.76	0.15%	24.57		77.99	1,277.23
Noreen Brown	36,047.61	(6,500.00)	32,381.57	2,415.47	4.99%	795.47	(1,000.00)	1,811.39	34,192.96
Sherman Hobbs	5,346.88		5,758.54	415.79	0.74%	117.99		474.52	6,233.06
Anna M. Beaudoin Book Fund	50,537.63		54,428.53	528.97	7.00%	1,115.23		1,084.04	55,512.57
Pension/ Insurance Funds									

THIS REPORT HAS NOT BEEN AUDITED

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

	PRINCIPAL			INCOME					
Name of Trust Fund	Beginning Balance	Withdrawals	Balance End Year	Balance Beginning Year	Income Percent	During Year Amount	Expended During Year	Balance End Year	Grand Total of Principal & Income
Schools/Scholarship Funds									
Dr. Ernest M. Law	11,135.54	(500.00)	11,492.86	498.15	1.54%	245.73		620.45	12,113.31
Grace C. O'Hearn	6,681.51	(300.00)	6,895.92	135.93	0.93%	147.44		209.31	7,105.23
Lanseigne Case Memorial	11,134.05	(500.00)	11,491.26	58.13	1.54%	245.70		180.42	11,671.68
Robinson Tennis Court	3,719.14		4,005.47	2,320.24	0.52%	82.07		2,361.09	6,366.56
Ruth Richardson	5,567.13	(300.00)	5,695.75	39.15	0.77%	122.85		100.29	5,796.04
Starlighters Drum	5,567.79	(200.00)	5,796.45	0.40	0.77%	122.87		61.56	5,858.01
John & Glenys Wolfendend	26,730.19	(1,500.00)	27,288.15	279.78	3.70%	589.86		573.36	27,861.51
Roads/Town Funds									
H. Tracey Davis Memorial	6,395.92		6,888.35	783.31	0.89%	141.14		853.56	7,741.91
Total Individual Trusts	721,768.50	(9,800.00)	767,710.72	89,344.66	100%	15,927.50	(1,000.00)	96,272.12	863,982.83
Total All Trust Funds	1,287,015.57	(59,900.00)	1,451,319.38	344,736.63		16,012.89	(31,360.00)	321,389.48	1,772,708.86

THIS REPORT HAS NOT BEEN AUDITED

**TRUSTEES OF THE TRUST FUNDS MS-10***

HOW INVESTED		***PRINCIPAL***					
NUMBER OF SHARES	DESCRIPTION OF INVESTMENT NAME OF BANKS, STOCKS, BONDS	ADDITIONS					
		BALANCE BEGINNING YEAR	PURCHASES	CASH CAPITAL GAINS	PROCEEDS FROM SALES	GAINS/LOSSES FROM SALES	BALANCE END YEAR
	RBS Citizens, N.A. Cash Sweep Account	37,496.45	(11,536.97)				25,959.48
1,012.26	Dreyfus Mid Cap Index Fund #113	24,930.40		2,132.81			27,063.21
0.00	ING Mid Cap Opportunities	11,874.44	(11,874.44)				0.00
6,350.66	JPMorgan Disciplined Equity Instl	86,064.60	44,000.00	9,494.71			139,559.31
0.00	Legg Mason clearbridge Sm Cap GR Y	4,291.96			6,118.74	1,826.78	0.00
0.00	Oppenheimer Developing Mkts CI Y	13,218.65			13,751.66	533.01	0.00
710.58	Oppenheimer Intl Growth Fd	26,000.00					26,000.00
0.00	Principal Equity Income Instl	85,700.00			102,907.62	17,207.62	0.00
5,323.24	T Rowe Price Instlt LG Cap Core Grw	0.00	125,000.00	1,836.69			126,836.69
0.00	T Rowe Price 'small Cap Stock Fund #65	4,731.85			6,333.67	1,601.82	0.00
1,411.27	Templeton Institutional Foreign Equity Series	23,686.74	5,000.00	483.37			29,170.11
782.92	Vanguard 500 Index Admiral #540	0.00	94,768.87				94,768.87
0.00	Vanguard 500 Index Signal Shares #1340	97,000.00	(86,768.87)		17,003.64	6,772.51	0.00
0.00	Vanguard Morgan Growth Admiral #526	24,271.91			34,974.50	10,702.59	0.00
606.43	Voya Midcap Opportunities I	0.00	11,874.44	1,654.05			13,528.49
11,274.00	Vanguard Admiral GNMA Fund #536	122,937.02		101.38			123,038.40
0.00	Vanguard Inter Term Bond Indx SS #1350	197,539.91	(197,625.92)	86.01			0.00
17,302.67	Vanguard Inter-Term Bd Indx Adm #5314	0.00	197,625.92	1,066.99			198,692.91
0.00	Vanguard Short-Term Bd Indx SS #1349	48,109.60	(48,118.75)	9.15			0.00
4,583.81	Vanguard S/T Bond Index Adm #5132	0.00	48,118.75	59.52			48,178.27
Total All Funds		807,853.53	170,463.03	16,924.68	181,089.83	38,644.33	852,795.74

HOW INVESTED		INCOME				GRAND TOTAL	BEGINNING OF YEAR FAIR MARKET VALUE	UNREALIZED GAIN/LOSS	END OF YEAR FAIR MARKET VALUE
NUMBER OF SHARES	DESCRIPTION OF INVESTMENT NAME OF BANKS, STOCKS, BONDS	BALANCE BEGINNING YEAR	INCOME DURING YEAR	EXPENDED DURING YEAR	BALANCE END YEAR				
	RBS Citizens, N.A. Cash Sweep Account	3,259.63	36.03	7,891.43	11,187.09	37,146.57	40,756.08	(3,609.51)	37,146.57
1,012.26	Dreyfus Mid Cap Index Fund #113	0.00	384.28	(384.28)	0.00	27,063.21	35,146.52	2,914.53	38,061.05
0.00	ING Mid Cap Opportunities	0.00	0.00	0.00	0.00	0.00	13,979.97	(13,979.97)	0.00
6,350.66	JPMorgan Disciplined Equity Instl	0.00	1,789.73	(1,789.73)	0.00	139,559.31	88,283.02	62,164.21	150,447.23
0.00	Legg Mason clearbridge Sm Cap GR Y	0.00	0.00	0.00	0.00	0.00	6,417.53	(6,417.53)	0.00
0.00	Oppenheimer Developing Mkts CI Y	0.00	0.00	0.00	0.00	0.00	14,455.98	(14,455.98)	0.00
710.58	Oppenheimer Intl Growth Fd	0.00	290.11	(290.11)	0.00	26,000.00	27,115.62	(2,188.58)	24,927.04
0.00	Principal Equity Income Instl	0.00	0.00	0.00	0.00	0.00	102,653.32	(102,653.32)	0.00
5,323.24	T Rowe Price Instlt LG Cap Core Grw	0.00	104.95	(104.95)	0.00	126,836.69	0.00	132,335.85	132,335.85
0.00	T Rowe Price 'small Cap Stock Fund #65	0.00	0.00	0.00	0.00	0.00	6,352.21	(6,352.21)	0.00
1,411.27	Templeton Institutional Foreign Equity Series	0.00	1,102.40	(1,102.40)	0.00	29,170.11	26,578.11	1,717.87	28,295.98
782.92	Vanguard 500 Index Admiral #540	0.00	809.54	(809.54)	0.00	94,768.87	0.00	148,668.87	148,668.87
0.00	Vanguard 500 Index Signal Shares #1340	0.00	1,872.02	(1,872.02)	0.00	0.00	142,887.93	(142,887.93)	0.00
0.00	Vanguard Morgan Growth Admiral #526	0.00	0.00	0.00	0.00	0.00	33,935.15	(33,935.15)	0.00
606.43	Voya Midcap Opportunities I	0.00	17.94	(17.94)	0.00	13,528.49	0.00	15,185.08	15,185.08
11,274.00	Vanguard Admiral GNMA Fund #536	0.00	3,282.28	(3,282.28)	0.00	123,038.40	117,377.35	4,607.32	121,984.67
0.00	Vanguard Inter Term Bond Indx SS #1350	0.00	5,136.17	(5,136.17)	0.00	0.00	190,769.53	(190,769.53)	0.00
17,302.67	Vanguard Inter-Term Bd Indx Adm #5314	0.00	528.65	(528.65)	0.00	198,692.91	0.00	198,288.62	198,288.62
0.00	Vanguard Short-Term Bd Indx SS #1349	0.00	516.12	(516.12)	0.00	0.00	48,015.42	(48,015.42)	0.00
4,583.81	Vanguard S/T Bond Index Adm #5132	0.00	57.28	(57.28)	0.00	48,178.27	0.00	48,038.29	48,038.29
Total All Funds		3,259.63	15,927.50	(8,000.04)	11,187.09	863,982.83	894,723.74	48,655.51	943,379.25

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

1. Bank Name: RBS Citizens, N.A.2. Fees Paid: \$8,000.04

3. Expenses Paid:

4. Were these fees & expenses paid for totally from Income? Yes***THIS REPORT HAS NOT BEEN AUDITED***



Pelham Assessors Office

Department Head:

**Susan Snide, Assessing
Assistant
6 Village Green
Pelham, NH 03076**

Phone # 603-635-3317

Fax # 603-635-3096

Office Hours: Monday thru
Friday
8am to 4pm

www.pelhamweb.com/assessor

Important Events in 2014:

- *2014 Valuation for Pelham is slightly up from 2013*
- *Tax rate for 2014 has remained at the \$22.87 per \$1,000 valuation of 2013*

*Local School - \$12.29
Municipal - \$6.91
County - \$1.24
State Education-\$2.43*

Important Dates:

- **March 1, 2015**
Applications for Tax Abatements are due
- **April 15, 2015**
Applications for Tax Exemptions & Credits are due

Important Websites:

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

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

To the Residents of Pelham:

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

The Board of Selectmen decided in 2007 to maintain values on an annual basis versus a whole town revaluation every five years. This entails the measure and list (complete inventory of real property) of all properties on a cyclical basis, over a five year period. Statistical updates will be performed when fair market sales and assessed values differ by 10% or more. 2011 was the end of our first 5 year certification cycle. We have continued to maintain values within 10% of fair market as recommended by the NH Assessing Standards Board.

For 2014 the total valuation for the community is slightly up from \$1,399,678,318 in 2013 to \$1,426,315,550. This excludes exempt properties. Excluding utilities, our 2014 valuation is \$1,382,232,150.

Our tax rate for 2014 remained at \$22.87 per \$1000 valuation. The rate is broken down into: local school at \$12.29, County at \$1.24, Municipal at \$6.91 and State Education rate at \$2.43.

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

Our equalization rate for 2013 is confirmed to be 98%. The equalization value for 2014 is pending review and approval from the Department of Revenue Administration. The Assessing Standards Board (ASB) allows, as a test of Uniformity of Assessment, a coefficient of dispersion (COD) of 20. When calculating the COD for 2013 using the fair market sales from October 1, 2012 to September 30, 2013 our COD is at 6.9.

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

The following chart is the updated version of tax rates and equalization values per year since 1965.

Respectfully submitted,

Susan Snide, Assessing Assistant

**TAX RATE PER 1,000 VALUATION**

	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
2008**	97%	4.46	1.04	9.46	2.36	17.35
2009**	97.6%	5.44	1.17	10.46	2.50	19.57
2010	99.4%	6.06	1.12	9.87	2.48	19.53
2011	97.6%	6.38	1.16	11.37	2.50	21.41
2012	102.0%	7.49	1.16	13.26	2.49	24.40
2013	98%	6.48	1.21	12.71	2.47	22.87
2014	96.3%	6.91	1.24	12.29	2.43	22.87

*Revaluation Year ** Cycled Update



Pelham Community Television

Department Head:

**James Greenwood, Cable
Coordinator**
25 Old Bridge Street
Pelham, NH 03076

Phone # 603-635-8645

Fax # 603-635-8645

www.pelhamweb.com

email: ptv@pelhamweb.com

Important Events in 2014:

- **Linda Doherty** reaches 26
year milestone as a Part Time
Assistant

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

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

-To order DVD's of meetings
or special productions, please
call or email the PTV office at
the contact information
above

Important Websites:

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

2014 brought several changes that have been made in Sherburne Hall to help facilitate a better government meeting. A new robotic camera, Document Camera, Projector and rear projection screen were added. This allows residents, officials, land owners, engineer's, and local organizations with presentation tools to make sure everyone has a chance to see in detail what is being presented in Sherburne Hall as well as in your living room. We also purchased two small HD digital cameras that compliment the two large HD Digital Cameras we already have. These Cameras are normally being used by the PHS TV class and have recently been used to create total HD productions for 2014's Holiday productions and greatly improve video quality.

PTV is the Town's P.E.G. (Public, Education, and Government) local access television department. Funding for PTV is provided by franchise fees based on revenues from Comcast Communications. The PTV budget is based on 50% of what the Town receives and the remaining 50% is placed into the General fund and used to offset taxes. Most new equipment that PTV purchases is also purchased from a Capitol Equipment Grant that the Town receives when a new agreement is negotiated. This is normally \$10,000 for each year of the agreement and also funded by fees paid by Comcast subscribers.

PTV and its production team continues to provide Cable Coverage of all Town and School District meetings including sub-committees, Town Meeting Voting results, School Graduations, Academic award ceremonies, School Concerts, Memorial Day, Fourth of July, Old Home Day, the Horrible's Parade, Yuletide, and much more. We also accept and schedule for playback several productions and shows that are produced outside of PTV but sponsored or submitted by Pelham residents.

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

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

Respectfully Submitted,

James B. Greenwood,
Cable Coordinator

Production Team 2014

Adam Paquette, 7 yrs.
James Thistle, 6 yrs.
Tyler Viger, 2 yrs.
Kathryn Blais, 2 yrs.
Cyran Landry Willis, 2 yrs.
Alex Casey first year



Cemetery Trustees

Trustees:

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

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

Important Events in 2014:

- *New Maintenance Building is 90% complete and we will be having an open house in early summer*

Important Dates:

- *April 15, 2015 all plastic flowers and decorations must be removed*

- *All graves must be brought into compliance with the Cemetery By-laws*

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

At our April 2014 Trustees meeting, election of officers was held with the results being:

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

Once again, thanks to our Sexton, Dave Slater and our three dedicated staff, Brandon Bonnell, Bob Foley and Jay Law, the Town of Pelham continues to have one of the best kept cemeteries in the area.

Thanks to the increased interest in the North Pelham cemetery we will be looking into further development of this parcel of land that was donated to the cemetery.

A partial road rebuilding project was of major importance. Approximately 50 feet of road that had sunken approximately 12 to 18 inches, along with head stones, had to be dug out to a 15 foot depth, filled with crushed stone and processed gravel and compacted into layers. This was done to alleviate the problem caused by buried logs and debris. The road was resurfaced and the head stones were raised. It was a job well done.

As a reminder to everyone, all plastic flowers and decorations are to be removed by April 15, 2015. Any borders must be flush with the grass. The dimensions to the outside of borders are: 10 inches on sides and 16 inches in front.

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 judgment of the Trustees, they become unsightly or dangerous, detrimental, or diseased, or when they do not conform to the standards maintained by the cemetery.

The revenues taken in from the sale of lots and opening and closing of graves in 2014 were:

Lots sold	66	\$17,000	Returned to General Fund	\$42,350
Openings and Closings	44	\$29,800	Returned to Maintenance Fund	\$10,200
Cremations	18	\$ 5,750		
		<u>\$52,550</u>		<u>\$52,550</u>

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

Respectfully Submitted,

David Provencal

David Provencal, Chairman

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

**Pelham Fire Department****Department Head:**

James Midgley, Chief
36 Village Green
Pelham, NH 03076

Non-Emergency #
603-635-2703

www.pelhamfire.com

Important Events in 2014:

- Community outreach programs in full swing with CPR and First Aid Courses and specialized programs for our Seniors
- Received a grant for smoke detectors
- Seeing great benefits from the new mobile computing platform in fire apparatus
- 2014 the Fire Department received a grant for improvements to the public safety communications
- 2014 saw increase in ambulance revenue



Pelham NH Fire
Department

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

It is with great honor that I submit to you this small snap shot of what our department has accomplished over this last year. At the end of 2013 we set our goals for the coming year and I believe we have surpassed them and made our community a safer place to live.

One of the main goals that we have achieved was community outreach programs for the residents of the town. This year we have held CPR and First Aid courses for \$20 which covers the cost of the book and certification card from American Heart Association. With the prior year's placement of community cardiac defib machines and CPR training for residents we are on track to be recognized as a HEARTSafe Community with the ultimate goal of improving survival of cardiac arrest.

We have also been continuing with the department's senior outreach programs through the towns Senior Center. We have been promoting the use of smoke detectors and collection of information on our at risk population. This information alerts us to a person's medical problems, prior to getting to a home, if EMS or fire services are needed.

This year we received a grant for smoke detectors. Our goal has been to put a smoke detector in every home in the community. Residents can call the fire station to schedule an appointment and we will come and install a free smoke detector. In addition any resident can call us to schedule an appointment to inspect and test your existing smoke detectors and answer any questions you may have.

In early 2013 we launched a new mobile computing platform in our fire apparatus that builds upon an existing grant we received in 2010. This new system allows the crews to receive information from the dispatch center, track fire and EMS apparatus, see information on addresses that have been entered in the past and see our medical helicopter landing zones, water supply locations and resources available. These are just to name a few of the benefits that we receive from this new system.

One of my goals over the last several years has been to obtain grant funding to build upon a \$93,000 grant we received in 2006. This past year we received an \$84,329 grant for improvements to the public safety communications. This new system now improves fire and police communications throughout the town and improves reliability of communications during severe weather by decreasing the need to rely on telephone lines. This system also decreases our operating cost by eliminating expensive phone lines and communications tower rental space. The new fire station and communications tower were a critical part of the fire department receiving this grant.

At the end of 2014 we are projected to have received ambulance transport revenue of approximately \$250,000. Over the past years we have seen a steady increase in this revenue. 80% of this revenue is returned to the general fund while 20% is held for the purchase of a new ambulance. By putting a portion of the revenue away each year we are trying to avoid the need to raise money through taxation for a new ambulance.



In the spring or 2015 we will be taking delivery of our new Fire Engine/Rescue. This vehicle was designed by a committee of firefighters who meet over the course of one year to develop a product that meets the town's needs into the future. It incorporates the function of 2 fire apparatus into one vehicle. This project was brought in under the projected budget and we are receiving a high quality product that will last over 20 years.

This coming March, at town meeting, you will be asked to vote on the fire fighters contract. I would like to give you some insight to the process and what it is you are voting on. This contract is a 5 year agreement between the fire fighters and the town.



The previous contract was in 2011 and the members of the department received a 1 ½ % raise in that year and 0% in 2012 and 0% in 2013. Last year the contract was defeated at town meeting and this means the fire fighters have not had a raise in 4 years. This agreement you are being asked to agree to is good for the town and fair to the firefighters. It includes a 2% increase for each year of the contract and the fire fighters have already given up the high priced insurance which was a significant savings to the town. I ask you to support the fire fighters contract this March.

This report only covers a small amount of the activities in the department. The dedication of the members of the department constantly improves the quality of services delivered to the residents of Pelham. I thank you for taking the time to read my end of the year report and I wish you a great 2015.

Respectfully,

James Midgley, Fire Chief

**The Pelham Fire Department responded to 1387 incidents from 1/1/2014 - 12/31/2014**

Ambulance – Medical	815	Chimney/woodstove Fires	6
Motor Vehicle Accidents	100	Electrical Fires/Issues	19
Brush Fires	9	Oil Burner Calls	6
Propane Tank Calls	2	MV Fires	3
Wires Down	21	Water Problems	8
Structure Fires	5	Carbon Monoxide	41
False Alarms	94	Misc.	3
Hazardous Materials	1	Monitor Blasting	26
Illegal/Permit Burns	25	Missing Person	0
Investigations	117		
Mutual Aid	38	Training	41
Service Calls	49	Wk Detail/Storm Cov/Veh Ck	46

Note: The 2014 incident total of 1387 does not include Training, Work Details/Storm Coverage or Vehicle Checks.

PELHAM FIRE DEPARTMENT 2014 ROSTER

	James F. Midgley, Chief	
	John Hodge, FF/Inspector	
	Lisa Owens, Office Manager	
Raymond Cashman Jr., Lt.	John Ignatowicz, Lt.	James Foley, Lt.
Gregory Atwood, Lt.		Mark Fancher, Lt.

FIREFIGHTERS

David Avery	Troy Babb	Shawn Buckley
Anthony Bullock	Brian Campbell	Matthew Chatel
David Choate	Paul Ciampa	Daniel Farwell
Erik Fehmel	Paul Fisher	Shaun Hamilton
Robert Horne	Christopher Jenkins	David Johnstone
James T. Midgley	Timothy Monette	Troy Normand
Daniel Rooney		Patrick Weaver

Resigned from Fire Department in 2014

Corey Cashman
Anthony DeRosa
Curtis DiGiovanni
Austin Fontanella
Michael Lennon
Jeremy Ryan
Donald Tyler

Retired in 2014:

Ryan Bugler
Andrew Cardwell



Annual Report of the Southeastern New Hampshire Hazardous Materials District

Patrick Hargraves
Selectman, Salem
Chairman, Board of Directors



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

About the District:

The Southeastern New Hampshire Hazardous Materials Mutual Aid District's membership is comprised of 14 communities, covering approximately 350 square miles with a population of over 175,000 people. The District was formed in 1993 to develop a regional approach for dealing with the increasing amounts of hazardous materials being used and transported within these communities. This District is recognized by the State of New Hampshire as the Regional Emergency Planning Committee (REPC) for the member communities. The REPC, consisting of representatives from local government, industry, and the general public, works with industry to insure their compliance with federal regulations for the reporting of chemicals used within and traveling through the District.

The District draws its funding from an annual assessment from each community as well as from grants and donations. The 2014 operating budget for the District was \$113,882.00. Additionally, in 2014 the District applied for and received federal grants for equipment, training, and operational expenses totaling \$107,589.58. The Fire Chiefs from each of the member communities' make-up the Operations Committee of the District. The Operations Committee is overseen by a Board of Directors consisting of elected representatives from each community. It is the Board of Directors who approves the budget and any changes to the bylaws of the District. The Executive Board of the Operations Committee, which consists of the Chairman, Vice-Chairman, Treasurer, Technician Team Liaison, and one Member at Large, manages the operations of the District within the approved budget. The District employs a part-time REPC Director to manage the administrative functions of the District, including grants management, financial management, and emergency planning.

District Facility

The District maintains a facility in Windham that provides space to house two response trucks, technician trailer, and operations trailer, as well as provide office and meeting space for the REPC Director. In addition, the District is able to utilize the facility for monthly training for the Emergency Response Team.

The Emergency Response Team:

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

The Emergency Response Team is made up of 31 members drawn from the ranks of the fire departments within the District. The Team consists of 6 Technician Team Leaders, 20 Technician Level members, 3 Communication Specialists, and 1 Information Technology Specialists. In addition to members drawn from member fire departments, the team also includes an industrial chemist from a local industry.



The Team maintains a fleet of vehicles and specialized equipment with a value of approximately \$1,000,000. The vehicles consist of a Mobile Command Support Unit, two Response Trucks, three Spill Trailers, a Technician Trailer, an Operations/Spill Trailer and a Firefighting Foam Trailer.

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

Response Team Training

In 2014 the Emergency Response Team completed 1490 hours of training consisting of monthly training drills and specialized classes attended by team members. These specialized classes included Computer Aided Management of Emergency Operations (CAMEO), Homemade Explosive Devices and Response to Rail Car Emergencies.

The Team also provided 55 hours of instruction to member fire departments, in various subjects, including use of the Emergency Response Guidebook, basic spill control and containment, decontamination, chemical protective equipment, and response to suspicious/unknown packages or substances.

Emergency Responses

In 2014 the Team responded to twelve incidents within the District. These incidents included requests for technical assistance for member departments where a Response Team Leader provided consultation to the fire department on the handling of an incident. Additionally, team responses included spill trailer responses for hydrocarbon fuel spills and assisting the local police departments with identifying unknown substances. District resources were also utilized to support local fire departments, including the mobile command post, at large incidents and portable shelters to support firefighter rehab.

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



Forest Fire Warden & State Forest Ranger

Forest Fire Warden:

Chief James Midgley

36 Village Green

Pelham, NH 03076

Phone # 603-635-2703

<http://www.pelhamfire.com>

State Forest Ranger:

Niel Bilodeau

NH Division of Forest &

Lands

PO Box 1856

Concord, NH 03301

Phone # 603-271-2214

<http://www.nhdf.org/>

Important Events in 2014:

- Fire season started in early april
- Largest fire in the State was in Tamworth
- **Important Notes:**
 - Contact your local Fire Department before doing any outside burning. Permits are required
 - Burning of household waste is prohibited
 - See www.firewise.org for recommendations on how to keep your home safe

Your local Forest Fire Warden, Fire Department, and the State of New Hampshire Division of Forests & Lands, work collaboratively to reduce the risk and frequency of 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 603-271-1370 or www.des.state.nh.us for more information. Safe open burning requires diligence and responsibility. Help us to protect New Hampshire's forest resources. For more information please contact the Division of Forests & Lands at (603) 271-2214, or online at www.nhdf.org.

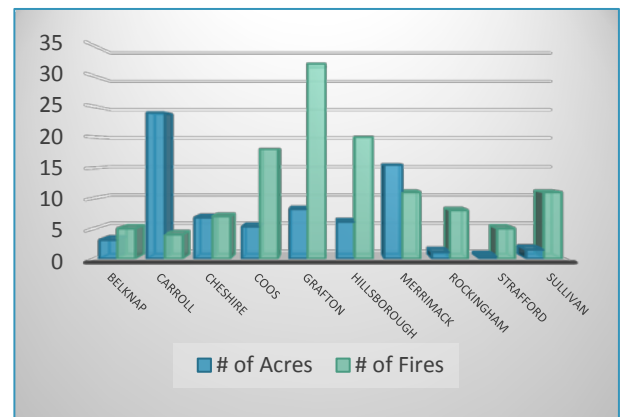
This past fire season started in early April with the first reported fire on April 7th. April, which is the traditional start to our spring fire season, began very dry with unseasonably dry conditions continuing through the entire month. This dry pattern continued through the first half of May. 80% of our reported fires this season occurred during this six week period. The largest fire was 24 acres, occurring in the town of Tamworth. From mid May through early September, above average rainfall kept our total acreage burned statewide at 72 acres. This is the smallest amount of acreage burned statewide in several years. Late August through late September though brought a dry trend to northern areas, resulting in several deep-burning remote fires. Our fire danger days correlated well with the days that there were fires actually reported. The statewide system of 16 fire lookout towers continues to operate on Class III or higher fire danger days. Our fire lookouts are credited with keeping most fires small and saving several structures due to their quick and accurate spotting capabilities. The towers fire spotting capability was supplemented by the NH Civil Air Patrol when the fire danger was especially high. Many homes in New Hampshire are located in the wildland urban interface, which is the area where homes and flammable wildland fuels intermix. Several of the fires during the 2014 season threatened structures, and a few structures were burned, a constant reminder that forest fires burn more than just trees. Homeowners should take measures to prevent a wildland fire from spreading to their home. Precautions include keeping your roof and gutters clear of leaves and pine needles, and maintaining adequate green space around your home free of flammable materials. Additional information and homeowner recommendations are available at www.firewise.org. Please help Smokey Bear, your local fire department, and the state's Forest Rangers by being fire wise and fire safe!

2014 FIRE STATISTICS

(All fires reported as of November 2014)

(figures do not include fires under the jurisdiction of the White Mountain National Forest)

COUNTY STATISTICS		
County	Acres	# of Fires
Belknap	3.1	5
Carroll	24	4
Cheshire	6.8	7
Coos	5.3	18
Grafton	8.2	32
Hillsborough	6.1	20
Merrimack	15.5	11
Rockingham	1.1	8
Strafford	0.4	5
Sullivan	1.5	2





CAUSES OF FIRES REPORTED - ONLY YOU CAN PREVENT WILDLAND FIRE

			Year	Total	Fires	Total Acres
Arson	2		2014	182	112	72
Debris	52		2013	318	182	144
Campfire	10		2012	125	318	206
Children	2		2011	360	125	42
Smoking	5		2010	334	360	145
Railroad	0					
Equipment	5					
Lightning	1					
Misc.	35	(*Misc.: power lines, fireworks, electric fences, etc).				



**Health Officer -
Deputy Health Officer**

Department Head(s):

**Dr. Srilatha Kodali,
Health Officer
Paul Zarnowski,
Deputy Health Officer**

**6 Village Green
Pelham, NH 03076**

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

www.pelhamweb.com/health

**Important Events in
2014:**

- *Update sewage disposal
and well regulations have
allowed for the quick
replacement of failed septic
systems*

Important Items:

- *Contact Paul Zarnowski at
603-624-1602 directly for
questions or information on
the following:*
 - *Health ordinances*
 - *Witnessing of soil testing*
 - *Sewage disposal system
design, installation and
applications*
 - *Daycare & foster home
inspections (done by
appointment only)*
 - *Mosquito spraying is done
by Municipal Pest
Management Services, Inc.
Please call 603-431-0008 if
you would like any
information regarding areas
treated, etc.*
 - *Please check the Health
Department link above for
additional information and
helpful links to other
important sites*
-

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

The transition into the updated sewage disposal system and well regulations has gone smoothly. This has allowed for the quick replacement of failed septic systems, and protect the ground and surface waters within the Town.

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

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

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

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

Respectfully submitted,

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

Respectfully submitted,

Paul Zarnowski

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

**Highway Department****Department Head:**

**Donald E. Foss, Sr.,
Highway Agent
31 Newcomb Field
Parkway
Pelham, NH 03076**

Phone # 603-635-8526

Fax # 603-635-8526

www.pelhamweb.com

**Important Events in
2014:**

- **Jeremy Bedard, Joey
Coutu and Albert Kidder**
*were added to the Pelham
Highway Department staff*

Important Information:

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

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

The following roads were repaved in 2014:

Stevens Rd. - portion	Atwood Rd.-portion	Peabody Ln.
Marsh Rd. - portion	Gumpus Hill Rd.	Surrey Ln. -portion
Brookview Dr.	Blacksmith Rd.	Edwards Dr.
	Claudine Dr.	

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

The following roads were crack sealed in 2014:

Woodbury Ave.	Westview Ter.	Nashua Rd.-portion	Claudine Dr.	Burns Rd.
Peabody Ln.	Pheasant Ln.	Vista Dr.	Blueberry Cir.	Bowman Ln.
Stephanie Dr.	Partridge Ln.	Edwards Drive	Falcon Dr.	
Morgan Ave.	Jeremy Hill Rd.	Old Bridge Street	Michelle Ave.-	portion

Thirty-three catch basins were repaired and six were rebuilt. Culvert replacement was completed on Hinds Lane and Bowley Drive. The Bowley Drive culvert replacement was a major project and funds were diverted from the paving budget to pay for it.

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

The Highway Department plows, sands and salts 106.22 miles of Town roads, 4.49 miles of unaccepted new subdivision roads and 1.3 miles of private roads. The Highway Department is also responsible for plowing, sanding and salting the driveways and parking lots at the three schools, the three parks and all the Town Building parking lots (with the exception of the Fire Department and the Transfer Station). The Fire Department and the Transfer Station do their own plowing.

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

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

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

In closing, I would like to extend my appreciation to the entire Highway crew for their dedication and hard work.

Respectfully submitted,

Donald E. Foss, Sr.

Donald E. Foss, Sr.
Highway Agent



Parks & Recreation

Department Head:

**Brian Johnson, CPRP
Director
6 Village Green
Pelham, NH 03076**

Phone # 603-635-2721

Fax # 603-508-3094

www.pelhamweb.com/recreation

Important Events in 2014:

- Pelham named Playful City USA for 2nd year in a row.
- Playground built at Veterans Memorial Park
- New Picnic tables purchased for parks
- Improvements made to Veterans Park Lodge
- U13 Lady Outlaws win State Championship

Important Information:

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

Parks and Recreation continued to improve facilities and add programming in 2014. Director, Brian Johnson, and Office Manager, Kathy Carr, continue to work hard so Pelham can play.

For the second year in a row, Pelham received national recognition in by being named a Playful City USA. 274 cities throughout the nation were chosen with Pelham being the only town in NH. In addition to the National recognition, Playful City status allowed us to apply for grants that are only open to cities and towns that received this recognition.

Improvements to facilities continued in 2014. Parks and Recreation secured the Let's Play Construction Grant through its Playful City USA status. The \$20,000 grant allowed us to build a long overdue playground at Veterans Memorial Park. The playground consists of a 13ft, triangular climbing net and a dual slide built into a rock mountain that was created for the playground. The playground is truly unique and Parks and Recreation hopes to add to it in the future. Steel picnic tables were purchased for Lyons Park and Muldoon Park. These tables replaced old wooden tables that were in poor condition. We hope to purchase more tables for Veterans Park in 2015.



Parks and Recreation is fortunate to exist in a community with extremely supportive residents. One of these residents is contractor Steven Broussard. Steve donated \$3000 in camp scholarships, provided a free field trip to the Museum of Natural History in Cambridge, MA, and gave the interior of our lodge at Veterans Park a much needed facelift. Steve has vowed to continue

improvements in the spring 2015. Another resident, Jamie Correa of Budget Theatre, also contributed to improvements at the Veterans lodge. Jamie donated and installed three flat screen TVs, Blue Ray players, and an exterior sound system. Parks and Recreation would like to extend a very special thank you to these two individuals as well as all of the residents who supported our department in 2014.

Parks and Recreation continues to offer over 60 programs with something for all ages. In addition to recreational programs, Parks and Recreation offers competitive travel teams. Pelham Soccer Club offers competitive soccer for boys and girls ages 7 thru 18. The club fielded 7 teams with the U13 boys capturing NH Division III State Championship. Outlaws Lacrosse offers lacrosse to boys and girls ages 8-15. The popular program continued its growth fielding 11 teams in the spring with the U13 girls taking home the State Championship. Programs that made their debut in 2014 were: Dance Fitness Classes, LEGO and Robotic Camps, Adult Coed Soccer, Daddy Daughter Dance, and our Haunted Woods event for Halloween.

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



Our website, www.pelhamweb.com/recreation continues to be the best source for information on all our programs as well as online registration, pictures, and videos. In addition to the website, we post all registrations on facebook.

Thanks again to all the volunteers who made 2014 such a great success. We have plans to continue to improve our facilities as well as add and improve programming and look forward to another great year in 2015.

Brian and Kathy

 and 

Pelham Parks and Recreation



Planning Department

Department Head:

**Jeff Gowan, Planning
Director
6 Village Green
Pelham, NH 03076**

Phone # 603-635-7811

Fax # 603-635-6594

www.pelhamweb.com/planning

Important Events in 2014:

- *New residential subdivisions were approved by the Planning Board to include a modest growth in residential and senior housing units being built*
- *Commercial application received for a Fortune 500 Company, Tractor Supply Company and approved*
 - *Site work commenced on this project in the Fall of 2014*
- *State roundabout project is now complete*
- *Code Compliance Official, **John Lozowski**, joined our staff*

Important Links:

Visit:-

www.pelhamweb.com/planning

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

NRPC –

www.nashuarpc.org

2014 has been a busy year for the Pelham Planning Department and our land use boards. In terms of residential subdivisions, several new projects were approved by the Planning Board with several more projects in the pipeline representing continued modest growth in residential and senior housing units being built. On the commercial front, the Town also saw a site plan application for a new Tractor Supply Company, a Fortune 500 Company which was approved by the Boards with site work commencing during the fall of 2014 and a targeted spring 2015 completion date.

In March of 2014 Pelham voters approved a Town Center Mixed-Use District (MUZD) zoning article that will allow a specific list of appropriately scaled businesses to be located within the Town Center in addition to residential dwelling units. Each proposed project will be carefully vetted by the Planning Board and its engineering consultant to ensure the subject property can support the planned development. At the time of this memorandum, I am in talks with a developer who has secured a parcel within the district and is planning to submit an application for a mix of business and residential uses to the Planning Board in early 2015. I am excited at the prospect of seeing a project application that was envisioned by the authors of the MUZD.

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

As all Pelham residents are fully aware, the state funded roundabout project is now complete except for the new signs being mounted on the granite posts in the center of each roundabout. That final piece will be completed in the Spring of 2015. I have received many positive comments from the citizens regarding the roundabouts which I hope to be evidence that Pelham residents have grown more accustomed to driving in them.

Another breakthrough in the Planning Department was the hiring of John Lozowski as Pelham's part-time Code Compliance Official in August of 2014 after the former CCO resigned his position. John brings vast experience to the job as a former Salem Police Captain. John hit the ground running and has investigated and closed dozens of cases and developed new code compliance policies that will make our efforts more effective. If you see John about Town in the new Code Compliance vehicle (a white 2014 Ford Focus) please stop him and introduce yourself. I am certain you will find John to be a personable individual who is anxious to work with citizens to resolve complaints and to help bring violators into compliance.

I would like to thank my two full-time staff members, Jennifer Hovey, Office Manager and Sandra Dufresne, Code Administrative Assistant for their outstanding work, as well as John Lozowski, our part-time Code Compliance Official and our part-time inspectors Roland Soucy, Tim Zelonis and Walter Kosik. I would also like to thank Pelham's Planning Board, Board of Adjustment, and the Conservation and Forestry Commissions for their hard work and dedication and for attending so many evening meetings throughout the year.

I am privileged to serve as your Planning Director, and I look forward to working with our boards, committees, federal and state agencies, our new Town Administrator Brian McCarthy, my fellow department heads and Pelham residents as we plan for Pelham's future.

Respectfully submitted,

Jeff Gowan, Planning Director



PLANNING DEPARTMENT

OFFICE HOURS:

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

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

Planning Office Staff

Jeff Gowan, *Planning Director, Zoning Administrator*

Jennifer Hovey, *Planning Office Manager*

Sandra Dufresne, *Code Administrative Assistant*

John Lozowski, *Code Compliance Official (part-time)*

Inspectors

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

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

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

Health Agent, Deputy Health Officer

Paul Zarnowski (*part-time**)

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



STATISTICS OF 2014 BUILDING PERMITS & REVENUE	
Commercial (New Building)	1
Commercial (Addition, Alteration, Renovation)	15
Single Family Dwellings	31
Single Family conversion to Duplex	0
Duplex	4
Duplex conversion to Multi-Family	0
Senior Housing Units	4
Accessory Dwelling Units	2
Additions	10
Garages	9
Sheds/Barns	33
Decks/Porches	25
Septic Repairs	47
Signs	10
Pools	25
Wells	31
Foundation Only	41
Certificates of Occupancy (Commercial)	6
Miscellaneous; includes alterations, permit renewals, chimneys, fireplaces, wood/pellet stoves, razing of buildings and demolitions	156
Total Building Permits Issued	450
Total Building Inspections	469
Total Electrical Permits Issued	289
Total Electric Inspections	479
Total Plumbing Permits Issued	207
Total Plumbing Inspections	281
Building Permit Fees Collected	\$ 39,585.60
Fines Collected	\$125.00
Electrical Permit Fees Collected	\$11,900.00
Plumbing/Propane Fees Collected	\$7,250.00
Re-inspection & Commercial Inspection Fees Collected	\$4,000.00
Certificate of Occupancy Fees Collected	\$350.00
Copy Fees Collected	\$1,464.50
Board of Adjustment Application Fees Collected	\$600.00
Board of Adjustment Advertising Fees Collected	\$1,875.00
Planning Board Application Fees Collected	\$20,475.00
TOTAL REVENUES COLLECTED	\$87,625.10
Senior Recreation Impact Fees Collected	\$12,856.00
Sherburne/Mammoth Road Intersection Improvement Fund	\$11,250.00
Total Impact Fees Collected (Note: Impact Fees are not counted as revenue)	\$24,106.00

*Value Yesterday. Enhance Tomorrow. Plan Today.***NRPC 2014 ANNUAL REPORT OF SERVICES FOR THE TOWN OF PELHAM**

In a region with a long and storied history, the Nashua Regional Planning Commission strives to honor the past and preserve its historic traditions while working to make the region the best possible place to live, work, and play both today and for the benefit of future generations. The NRPC provides comprehensive planning services for local land use, transportation, and environmental planning efforts, and delivers extensive mapping and data assistance utilizing the latest technologies. Membership in NRPC allows communities to access customized services by request as well as resources such as:

- **Transportation Planning:** Grant writing, custom traffic counts and data, transportation modeling, intersection analysis, road safety audits, road surface management system, parking studies.
- **Land Use Planning:** Customized land use board training and materials, draft ordinance and regulation review, special projects and research assistance, fact sheets, guidebooks and educational resources, master plan consultation, and project scoping.
- **Data and GIS Mapping:** Demographic data and analysis, mapping data and standard map sets, GIS community needs assessments, production of annual tax maps and NRPC Live Maps.
- **Environment and Energy:** Group energy purchase for municipal and school facilities, consultation for local Energy Committees, MS4 Permit coordination, household hazardous waste collections.

In 2014, NRPC launched our new website at www.nashuarpc.org. The site is intuitive to navigate and information is easier to find. It promotes understanding about NRPC: our mission, our services, and the value we provide. The site contains a wealth of data resources presented in a modern, creative, and interactive manner to meet the evolving expectations of our communities. For each of our core planning areas, Transportation, Land Use Planning, GIS, and Environment, there are pages that summarize our service offerings with illustrative work examples. In addition, there is a transportation data viewer, a searchable Document Library and new flagship application called Live Maps that allows users to create their own parcel level maps.

In 2014, NRPC provided the following services to the Town of Pelham:**TRANSPORTATION**

Traffic Data Collection – NRPC collected traffic counts at 16 locations within Pelham in 2014. These counts were collected in cooperation with NH Department of Transportation to support the Highway Performance Monitoring System. NRPC staff has also collected data at other locations in recent years to support various town requests. Historical data for all locations may be found at:

<http://www.nashuarpc.org/trafficcount/index.htm>.

Transportation Improvement Program (TIP) – NRPC develops and maintains the TIP so that federal highway transportation dollars are available to Pelham and the rest of the region. Throughout 2014, NRPC carefully monitored the status of Pelham projects in the TIP to ensure that project information and changes initiated by NHDOT were communicated to the Town planning staff. These include:

- Main Street: Bridge Replacement over Beaver Brook

NRPC also monitored progress on the Town Center roundabout project to ensure project funding was available.

2015-2040 Metropolitan Transportation Plan (MTP) - NRPC develops and maintains the MTP so that federally funded and regionally significant transportation projects can be advanced towards design and construction. The MTP lists multimodal projects over a 25-year planning horizon and is the source from which specific projects are identified, prioritized and selected for funding through the Ten Year Plan and TIP. This is a critical step to ensure federal highway transportation dollars are available to Pelham and the rest of the region.

GEOGRAPHIC INFORMATION SYSTEMS (GIS)

Data Services – NRPC continues to maintain an authoritative digital GIS basemap for the region. In addition to an ongoing program of data maintenance for roads, parcels, zoning boundaries, and conserved lands, NRPC completed a region-wide set of building footprints in 2014, and initiated a project of inventorying existing trail data. NRPC added Pelham roundabouts and town center data into our streets and parcel layers.

Custom Hard-Copy Maps and Analysis – NRPC continues to provide ad-hoc mapping services. In 2014, NRPC created a Mixed Use District map with building footprints, town landmarks, and the existing Tennessee Pipeline for community planning sessions, and also a town-owned property map for the Pelham assessing department.



Applications – MapGeo, NRPC’s award-winning Live Maps App, is a public-facing resource for property information in the region. NRPC’s Transportation Data Viewer hosts the most up-to-date traffic counts and transportation project information, in an easy-to-use Google Interface.

Training and Workshops – For town employees, NRPC hosted a well-attended Live Maps demo onsite in Pelham. Later in the year, NRPC hosted the free, instructor-led classroom training, “Introduction to American Factfinder with Thematic Mapping.” We also continued the quarterly GIS Brownbag Lunch Series, an informal knowledge-exchange among GIS users in the region. Geared towards municipal GIS users and open to the public, each meeting features general news and announcements, followed by a guest speaker or open group discussion on a particular GIS project or topic. In 2014 NRPC developed expertise in CommunityViz scenario planning software and presented a regional build-out model to our towns.

LAND USE AND ENVIRONMENT

Capital Improvements Plan - In 2014 NRPC staff assisted the Planning Board in completing a comprehensive update to the Pelham Capital Improvements Plan. The last major update was completed in 2007 so the 2014 update included a significant overhaul to remove irrelevant information and streamline the document to produce a useful tool for the Budget Committee.

Household Hazardous Waste Program - On behalf of the Nashua Regional Solid Waste Management District, NRPC conducts six HHW collections each year to allow residents to properly dispose of hazardous products. Five of the events were located at the Nashua Public Works Garage and one was held in Milford. Residents of Pelham may attend any of the six events.

In 2014, a total of 1,623 households participated in the HHW collections District-wide; 17 households came from Pelham. District-wide, participation rates in 2014 were the 3rd highest they have been in the past 10 years and the highest they have been since 2007.

The Solid Waste District manifested a total of 84,799 pounds of waste during the 2014 collection season. Non-latex paint is the most common item received (50.3%). Solvents and thinners were the second most common item (37.9%). Lawn and garden products were the third most common item (25.3%). In comparison, Pelham residents brought 70.6% non-latex paint and 41.2% lawn and garden products.

Electricity Supply Aggregation - The Town of Pelham is a member of the Nashua Region Electricity Supply Aggregation. The goal of the Aggregation is to purchase electricity as a group from a competitive supplier at a lower rate than each member could receive on its own. By purchasing as an aggregation, municipalities and school districts can offer electricity suppliers a larger demand than if they each tried to purchase electricity individually. The larger demand, in turn, allows suppliers to offer a better rate to the aggregation than it could to individual members.

The Nashua Regional Planning Commission serves as an aggregator to facilitate a bid process among competitive electricity suppliers licensed with the NH Public Utilities Commission. Each aggregation member signs its own contract with the supplier for a fixed electricity supply rate. Rates and contracts are identical for each member within a given electric distribution territory.

In 2014, NRPC worked with aggregation members to obtain a 9-month competitive electricity supply contract running from February to November 2014. Savings among aggregation members varied based on usage. Individual 9-month savings resulting from the 2014 bid process ranged from \$863 to \$35,201; the Town of Pelham is anticipated to save \$10,707. Total combined 9-month savings for members of the aggregation are \$165,781 or 19.4% compared to the utility rate.



Pelham Police Department

Department Head:



Joseph A. Roark, Chief
14 Village Green
Pelham, NH 03076

Phone # 603-635-2411

Fax # 603-635-2525

www.pelhampolice.com

Important Events in 2014:

- Police Department named as 6th safest town in New Hampshire by [Safe Choice Security News](#)
- **Lt. McCarthy** and **Lt. Fisher** retired
- New position of Captain added to the department and filled by **Stephen Toom**
- **Sergeant Anne Perriello** promoted to Lieutenant
- **Master Patrol Officer Matthew Keenlside** promoted to Sergeant

Important Contact Information:

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

www.pehampolice.com

- Follow us on Twitter



@pelhamnhpolice
or



Friend us on Facebook
- Download smartphone application **PING 4 ALERTS** for "hyper-geographical alerts" directly to your cell phone

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

I would like to start this year's letter by thanking the citizens of Pelham and Board of Selectmen for all of the support they have shown our agency over this past year. I am proud to report that with your assistance our great town was deemed the sixth safest town in New Hampshire by the independent analysis of *Safe Choice Security News*. <http://www.safechoicesecurity.com/blog/safest-cities-new-hampshire/> Upon review of the top 10 towns I think that you will find we are together with a list of quite impressive and notable towns within in our state.

2014 was truly a year of transition and change at the Pelham Police Department. Unexpectedly my two closest confidantes and trusted advisors, Lieutenant Gary Fisher and Lieutenant Brian McCarthy, decided to retire from our agency within one month of each other over the summer.

Upon his retirement, Lieutenant McCarthy was named as the new Town Administrator of Pelham. Lieutenant Fisher chose to stay in law enforcement and took the number two position within the Hillsborough County Sherriff's Department as Chief Deputy to Pelham's own Sherriff, James Hardy.

I consider both Gary and Brian as true friends whose advice and counsel I have taken and valued throughout my career. I wish them both the best of luck with all of their future endeavors!

With these retirements several critical positions became vacant within the Pelham Police Department including two within the administration of the agency. I took the opportunity to change the organizational structure of the agency from a two lieutenant arrangement into a captain and lieutenant position. The captain position is now the second in command position and the lieutenant position is the third in command respectively.

I was fortunate to hire Stephen Toom to the captain's position. Captain Toom came to us from the Milford, NH Police Department where he held the position of Captain and had worked for over 16 years. Captain Toom is also a graduate of the prestigious FBI National Academy in Quantico, Virginia. <http://www.fbi.gov/about-us/training/national-academy> His wealth of administrative experience and fresh perspective of our operations has already proved valuable.

My choice for the lieutenant position was long time employee and community favorite Anne Perriello. Lieutenant Perriello was promoted from her previous position of Sergeant. Lieutenant Perriello has more than 13 years' experience with our department from which she is well known for her community involvement as a School Resource Officer, DARE officer and women's self-defense instructor. She has also previously earned her Master's Degree in Criminal Justice. Anne was the ideal candidate for the position due to her wide spread community connections, the respect of her peers and her vast institutional knowledge.

After a thorough and lengthy process Lieutenant Perriello's patrol sergeant position was filled by the promotion of Master Patrol Officer Matthew Keenlside to the position. Officer Keenlside has been with the department for almost 10 years. He is a retired Captain in the National Guard and has his Bachelor's Degree in Criminal Justice. He is an excellent candidate for the position.

I am proud of these officers and know they will do an outstanding job leading your police department into the future.

As I write this letter, as in past years, substance abuse, particularly opiate abuse, continues to be the most critical threat to the safety and security of our town. The most commonly abused opiates in town are illegally diverted prescription pain killers and



heroin.

Opiate addiction affects all walks of life and ruins families with near certainty. We have responded to several drug overdoses this year some of which have proved fatal. We will continue our efforts at education and enforcement regarding drug abuse but as a community we need to come together to help stem this epidemic.

For more information about how to help our community fight substance abuse I encourage you to check out the Pelham Community Coalition. <http://www.pelhamsd.org/Page/3220> . If you or a loved one is suffering from addiction or substance abuse problems please check out the NH Alcohol and Drug Treatment Locator website for help. <http://nhtreatment.org/>

Our social media and electronic community outreach has reached new highs this past year. Our Twitter feed, @PelhamNHPolice, continues to be a popular source for providing timely and important information about our agency. Thanks to our social media coordinator Officer, Dennis Mannion, our Twitter feed has more “followers” then any other agency in New Hampshire and has the highest number of followers for a department our size in the entire country! If you are interested in Twitter you can also “follow” me at @ChiefJoeRoark where I post less formal information about the police department, town and general law enforcement topics.

You can also follow us on Facebook by liking us at “Pelham Police Department”. As always you can also receive email and text alerts from us by signing up at our Citizen Observer website. <https://app.citizenobserver.com/> . You can also send us anonymous text tips by searching Pelham at our Tip411 website, <https://tip411.com/> , or simply SMS text the tip to TIP411 by including PELHAM in the tip.

We continue to further our efforts at achieving National Accreditation through the Commission on Accreditation for Law Enforcement Agencies (CALEA). More information about accreditation and its benefits is available at the CALEA website. <http://www.calea.org/>. This has been an ongoing team effort throughout the department over the past several years in order to ready ourselves for the actual certification process. This is an important goal for us as an agency and I am hopeful to fully complete it in the very near future.

Lastly, a request for a “Communications Center Supervisor” position has been placed on this year's town ballot. This position if approved would allow us to have a dedicated civilian person in charge of supervising, training and scheduling our Communications Center personnel. As you may be aware our Communications Center handles all calls for service regarding emergency service requests in town 24/7 including police, fire and EMS. Currently a sworn officer supervises the Communication specialists as an extra duty in addition to their regular tasks. The communications center has steadily become a much more technologically complicated and difficult division to supervise; for that reason it is important that we hire someone who is an “expert” in that facet of emergency services. As such I would strongly urge you to support this warrant article request and assist us in providing the most effective and timely emergency response we can offer.

In closing, I would like to acknowledge and thank the outstanding men and women of the Pelham Police Department who work so hard to keep our fine community safe. I know they will continue to work in 2015 at delivering the highest level of professional law enforcement service that the great town of Pelham has come to expect and deserve. If you have any questions or comments please feel free to contact me at the above telephone number or at jroark@pelhampolice.com .

Respectfully submitted,

Chief Joseph A. Roark



PELHAM POLICE DEPARTMENT 2014 OFFICERS LIST

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



Pelham Public Library

Library Trustees:

Lori Adams, Chair
Irja Finn, Library Director
24 Village Green
Pelham, NH 03076

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

www.pelhampubliclibrary.org

Important Events in 2014:

- List of active users grows to 6,186
- Digital content usage climbs to 7,600 items downloaded
- **Rebecca Crockett** promoted to Head of Adult Services
- **Nicole Goolishian** welcomed as head of Young Adult Services
- Said goodbye to Library Director, **Corinne Chronopolous**; Adult Services Head, **Annie Siedler** and Library Assistant, **Michael Carr**
- 10% increase in museum pass usage – 362 museum visits
- New Library Director, **Irja Finn** on board in October
- Most circulated: Book, *Divergent* by Veronica Roth; DVD, *Lee Daniels' The Butler*; and Video Game, *Minecraft*
- Children's Garden produced bounty of fresh vegetables for the Pelham Food Pantry
- Teen volunteerism, 600+ hours
- **Mary Hammer** received her Girl Scout Gold Award for the design and build out of our gorgeous pergola



Pelham Public Library New Hampshire

Pelham Public Library

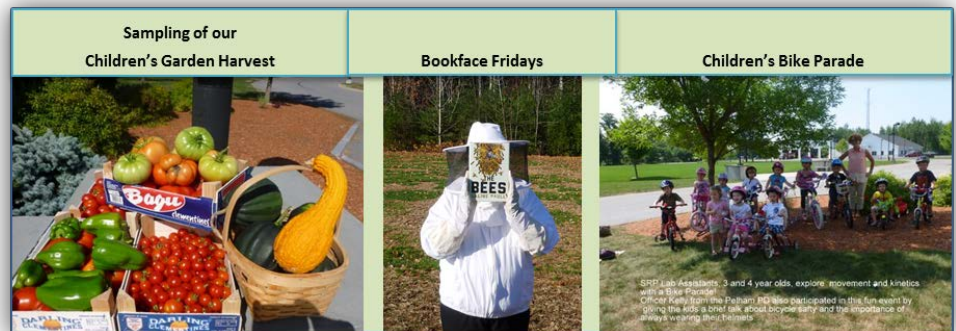
The Pelham Public Library strives to be the place Pelham residents think of to find information, participate in community activities, discover learning tools, receive technology tutoring, and relax in a space designed for all ages.

As debate over the future of the print book rages on nationally, Pelham is no exception. Pelham's statistics show that 6% of our total 6186 cardholders, or 375 individual users, avail themselves of the downloadable materials available thru the NH Downloadable Consortium (managed by the NH State Library). Although representing 6% of the total number of cardholders, these patrons checked out over 7500 items! This tells us that those who are comfortable with the technology are regular, satisfied users. The list of titles offered is at an all-time high with fiction best sellers being the most borrowed. We invite you to come in, bring your smartphone, tablet, or other device and we will happily, and patiently, show you how easy it is to download books and audios from anywhere – home, gym, airport, coffee shop or office.

Striving to keep our collections timely, accurate and interesting, we added 2670 new items. The Pelham Library is committed to providing residents with the materials they need, in the format they are most comfortable with – Large Print, e-book, regular print, audiobook, or film. This means our purchasing dollars often are for the same title, in multiple formats. The Hunger Games series is the perfect example. There is no right or wrong format, just what you the patron, finds the most useful. Fortunately we are able to borrow, and share materials throughout the state. In 2014, we shipped and received over 1300 items through state wide inter-library loan service (funded by the NH State Library); a 10% jump from the previous year.

In August, Pelham received a wonderful gift from recent Pelham High School graduate Mary Hammer as she donated over 80 hours of her time, talents and resources necessary for our new pergola! Mary applied for and was awarded her Girl Scout Gold Award, which is the highest award in Girl Scouts. Mary's goal was to encourage people to spend more time outdoors for the many health benefits AND to promote literacy as the pergola is to be used by young families as a shady spot to read and hear stories. Watermelon Day was a huge hit under the pergola!

Here's a little sampling of special activities in 2014



And finally we would like to thank the Friends of the Library in Pelham (FLIP) for their continuing, generous support throughout the year. In 2014, many excellent and varied programs - authors, musicians, health educators, performers, museum passes and crafts - were made possible to patrons of all ages and interests.

We look forward to another great year serving the residents of Pelham in 2015.

Respectfully submitted,

Irja Finn

Irja Finn, MSLIS,
 Library Director



Pelham Public Library
Financial Report *
2014

Municipal Account					
	Beginning	Deposited	Spent	Balance	Notes
Total Appropriation:	\$246,351.00	\$0.00	\$246,350.19	\$0.81	Total funds appropriated by the town.
Trustee Account	Money from the Trustee Account is used to fund special programs, databases, digital resources, and special collections which would otherwise be out of the scope of the library budget.				
	Beginning	Deposited	Spent	Balance	Notes
General Fund	\$662.27	\$880.61	\$959.29	\$583.59	Miscellaneous donations and bank interest.
Fines & Fees, & Income Generating Equipment	\$9,544.81	\$5,502.73	\$8,049.04	\$6,998.50	All monies collected from fines and fees and income generating equipment must be spent on general repairs and upgrading, and for the purchase of books, supplies, and income generating equipment per RSA 202-A.
Lost & Paid For	\$37.98	\$339.88	\$0.00	\$377.86	Money paid to replace damaged or lost items.
FLIP Money/Programs	\$9.40	\$0.00	\$0.00	\$9.40	Occasionally money from Friends of the Library are given to the Trustees to disperse.
Fundraising/Grants	\$250.00	\$500.00	\$392.62	\$357.38	Garden, and Large Print Donations
Trust Fund Income	This represents the balance of any disbursed trust funds. All library trust funds are managed and reported by the Trustees of the Trust Funds. For all Library Trusts, only the accrued interest may be spent and the principle must remain.				
Brown (anything)	\$646.23	\$7,500.00	\$4,894.63	\$3,251.60	MRI director search and contract lawyer fees
Woodbury (anything)	\$0.00	\$0.00	\$0.00	\$0.00	
Chalifoux (books)	\$0.00	\$0.00	\$0.00	\$0.00	
Gage: (books)	\$1,389.71	\$0.00	\$690.72	\$698.99	Large Print Books, Great StoneFace Series
Seavey (books)	\$0.00	\$0.00	\$0.00	\$0.00	
TOTAL Acct Balance	\$12,540.40	\$14,723.22	\$14,986.30	\$12,277.32	

*This Report Has Not Been Audited



Senior Center

Department Head:

Sara Landry, Director
8 Nashua Road
Pelham, NH 03076

Phone # 603-635-3800

Fax # 603-635-6971

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

email: seniors@pelhamweb.com

Important Events in 2014:

- Center offers availability to health clinics
- Almost every trip in 2014 was sold out
- Regular Monday shopping trips began

Important Dates:

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

The Senior Center continues to be a busy active place! We have many ongoing weekly programs such as coffee hours, library hour, cards, core fit fitness class, senior fitness, computer access, chair exercise, bingo (for seniors 55 and over), tai chi, lunches (for seniors age 60 and over), puzzles, Red Hat social opportunities, art classes, movies, tea, etc. In addition to these ongoing programs, the Center offers availability to health clinics such as hearing screenings, blood pressure clinics, flu shot clinics, diabetic shoe clinic and foot clinics; transportation services to and from the Senior Center, Monday grocery shopping trips and access to New Hampshire's senior outreach program such as Service Link.

In 2014 the Senior Center had a well-attended Trips program. Groups visited Wildwood, NJ, Niagara Falls, Canada, Toronto, Canada and Boothbay/Bar Harbor, Maine. There were five visits to Foxwoods Casino, almost every trip was sold out!

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



Mt. Washington Hotel Trip



Informational Tea



Service Link Health Fair

In 2014 we began regular shopping trips on Mondays. Our bus now transports seniors to area markets, banks and doctor appointments on a regular basis. We also began a

"Coffee with a Cop/Firefighter". This is a social program that allows town seniors to interact in with our town emergency personnel. It has been a big success!



Coffee with a Firefighter - October 2014

The Senior Center continues to have a strong working relationship with the Pelham NH Council on Aging, Corp.(PCOA). The Senior Center Director and a representative of the Pelham Board of Selectmen attends monthly meeting of the PCOA Board of Directors. The PCOA funded several improvements to our Town's Senior Center. In September of 2014, the PCOA subsidized new round tables and table cloths for our dining room.



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

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

To join the Pelham NH Council on Aging, Corp. you must be 50 years old and pay annual dues of \$10.00 for town residents and \$15.00 for nonresidents.

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

Respectfully Submitted,

A handwritten signature in cursive script that reads "Sara Landry".

Sara Landry, Sr. Center Director



**Transfer Station/
Recycling Center**

Department Head:

Stanley Walczak, Director
71 Newcomb Field
Parkway
Pelham, NH 03076

Phone # 603-635-3964

Fax # 603-635-3964

www.pelhamweb.com/transfer/

email:

swalczak@pelhamweb.com

Hours of Operation:

*Sunday and Monday –
Closed*

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

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

**Important Events in
2014:**

- Painted front and sides of Transfer building and painted the office trailer
- Relined Transfer driving and recycling areas
- Installed a new heavy duty conveyer belt system to better serve residents
- On recent satisfaction survey, 93% of participants said they were “Extremely Satisfied” with the service and overall needs are met

Important Link:

Hazardous Waste Disposal

[http://nashuarpc.org/hhw/
index.htm](http://nashuarpc.org/hhw/index.htm)

In the year of 2014 the Pelham Transfer Station and Recycling Center handled a total of 4,388 tons of municipal solid waste from the residents of the town. A total of 3013 tons of trash was hauled away to the Covanta Waste to Energy plant in Haverhill, Ma. The remaining 1,375 tons were sent to various recycling end markets where the materials would be processed for reuse. That equates to a 32 % recycling diversion rate for the Town of Pelham which is the same as last year.

The total tons for the year were up when compared to 2013 by 143 tons which was a combination of the trash up by 126 tons and the recycling up by 17 tons. The single stream recycling was down year over year by 13 tons but all other recyclables that are accepted at the Facility were increased year over year.

Other recyclables are broken down as follows: Light Iron and tin a total of 231 tons, Aluminum, Brass and Copper a total of 13 tons, Electronics that include Cathode Ray Tubes a total of 65 tons, used motor and vegetable oil 4,500 gallons which equals a total of 20 tons, batteries a total of 13 tons, brush for a total of 78 tons, used clothing for a total of 22 tons, used anti-freeze for a total of 165 gallons, fluorescent tubes for a total 9,284 linear feet and all compact fluorescent tubes for a total of 490 units.

Our revenues we collect for the sale of the recyclables and fees were a total of \$64,422.49 as compared to a budgeted number of \$63,160 for a positive variance of \$1,262.50. Our revenues and fees were down year over year by \$16,112.51 which was primarily due to the drop in scrap metal pricing. Our per ton price last year was \$240.00 a ton as compared to our average this year of \$155.00 per ton. The export market for scrap metal was weak all year long and hopefully will rebound in 2015.

We also accomplished a lot this year with regards to the facility by painting the front and the sides of the Transfer building to match the new siding. We also installed a new heavy duty belt on the conveyor system to better serve our residents. We also painted the office trailer to match the Transfer building and used a special paint to repair the roof of the office trailer which had been leaking. We had the Transfer driving area relined and also the recycling area relined. We also installed new fuel pumps and updated software program for use by all the Town vehicles.

We performed our first customer satisfaction service survey over the months of June thru August which focused on four primary questions. The four questions were, “How professional is our facility?”, “How convenient is the facility to use?”, “How well do you feel that we understand your needs, and overall, are you satisfied with the employees at the facility?”. We handed out 1200 survey cards and received 415 back for a 34 percent participation rate.

On question one we had 312 responses rate us extremely professional for a 75 percent rating and 89 responses for very professional for a 21 percent rating. On question two we had 279 responses rate us for extremely convenient or 67 percent and 125 responses for very convenient rate us for 30 percent. On question three we had 270 responses rate us extremely well for 65 percent and 125 responses rate us quite well for 30 percent. On question four we had 385 rate us extremely satisfied for 93 percent and 29 responses rate us moderately satisfied or 6 percent. Overall, we were pleased with the results and will continue to work on improvement in all areas.

For every ton we recycle we save \$44.00 per ton on cost of disposal and receive revenue on most of the materials. The combined dollars for cost avoidance and revenue received for the year 2014 was a total of \$105,207.39. We ask for everyone's help in increasing our recycling volumes by doing your part and recycle with us. As you are aware we accept your recycling mixed together or what is called single stream which is more convenient for our residents. If you should have any questions or suggestions to make the recycling program better please feel free to let us know.

Some of the items we look to accomplishing next year, which are included in next year's budget, will be to replace the floor in one our 2001 Stecco steel trailers that is



used to haul our solid waste to the incinerator in Haverhill. We also have to fix both rear doors on the trailers and have the rear suspensions rebuilt. These trailers are thirteen years old and these repairs should allow us to get another seven years out of them. The replacement cost for each trailer is \$54,000.00 so by extending their life will allow us to keep our operating cost down. We ask for your help in approving our budget at the annual Town meeting in March.

We would also like to announce that we have updated our website as part of the Town's new website that we believe the changes we have made will make it a lot easier for the residents who use the facility. On the new site you will be able to find all the necessary information on all the materials which we are permitted to accept and how to properly prepare them. We have also added a facility map to show where all the different materials are accepted. Please take the time to review the new website and let us know if there is anything else that you think we may want to add to it.

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

Respectfully Submitted,

A handwritten signature in cursive script, reading "Stanley J. Walczak".

Stanley Walczak, Director



Zoning Board of Adjustment

Committee Chair:

David Hennessey

Committee Vice Chair:

Svetlana Paliy

Pelham Planning

Department

6 Village Green

Pelham, NH 03076

Phone # 603-635-7811

Fax # 603-635-6954

www.pelhamweb.com/zoning-board-of-adjustment

Meeting Information:

The ZBA Meets

Day:

The 2nd Monday of each month @ 7PM

Location:

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

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

www.pelhamweb.com/planning

or

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

6 Village Green, Pelham, NH 03076

BOARD OF ADJUSTMENT 2014 ANNUAL REPORT

The law which land use board members are asked to apply in their volunteer capacities is constantly changing – more so than in possibly any other area of municipal activity. While the job of the board members is not necessarily to say “yes” to every application coming before them, the members are charged with the duty to be of assistance to its applicants and citizens as they attempt to maneuver the “bureaucratic maze” of regulations, ordinances and hearings, while not expressly advising them. Moreover, the ZBA is charged via the Simplex line of cases with being the “constitutional safety valve” to protect both the municipality as a whole and the individual applicant’s property rights. Following New Hampshire State Law, the Board must decide what is lawful, not necessarily popular, in determining the balance between the constitutional rights of property owners to the reasonable use of their land and the public rights of others.

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

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

The Board thanks Charity Landry, the Board Recording Secretary, for recording minutes from at times lengthy meetings. We also thank Planning Director Jeff Gowan and his whole department for his attendance at our meetings and their assistance, guidance, and professional input. Also, special thanks must go to Jim Greenwood for his continued dedication to handling cable coverage and taping our meetings, and to Pelham Community Television (PTV) for providing televised access to Pelham residents. Many of the members attended conferences and workshops provided by the New Hampshire Office of Energy and Planning as well as workshops provided by the New Hampshire Municipal Association (NHMA) in order to stay abreast of new Legislative and Judicially ordered changes to the application of Zoning laws in this state.

The following cases were heard in 2014:

Applications for Variance	22	Applications for Special Exception	3
Applications Approved	16	Applications Approved	3
Applications Denied/Withdrawn	7	Applications Denied/Withdrawn	0
Applications Continued to 2015	0	Applications Continued to 2014	0
Appeal of Administrative Decision	0	Requests for Rehearing	1
Administrative Decisions Upheld	0	Request Granted	1
Administrative Decisions Overturned	0	Requests Denied/Withdrawn	0
Applications for Equitable Waiver	0		
Applications Approved	0		
Applications Denied/Withdrawn	0		



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

Respectfully Submitted,

David Hennessey

Zoning Board of Adjustment

MEMBERS OF THE BOARD JANUARY THRU APRIL		MEMBERS OF THE BOARD MAY THRU DECEMBER	
David Hennessey, Chair	2015	David Hennessey, Chair	2015
Svetlana Paliy, Vice Chair	2016	Svetlana Paliy, Vice Chair	2016
Christopher LaFrance, Secretary	2014	Bill Kearney, Secretary	2015
Peter McNamara	2016	Christopher LaFrance	2016
Kevin O'Sullivan	2014	Peter McNamara	2016
Lance Ouellette, Alternate	2016	Kevin O'Sullivan, Alternate	2017
Pauline Guay, Alternate	2016	Lance Ouellette, Alternate	2016
Darlene Culbert, Alternate	2016	Pauline Guay, Alternate	2016
Charity Landry, Recording Secretary		Dalene Culbert, Alternate	2016
		Charity Landry, Recording Secretary	



Capital Improvements Plan Committee

Committee Chair:
Peter McNamara

**Pelham Planning
Department
6 Village Green
Pelham, NH 03076**

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

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

The Capital Improvements Plan (CIP) Committee was re-established by the Planning Board in the spring of 2012 in order to prepare and adopt a CIP for the years 2012 through 2018. The CIP is an important planning document for Pelham; it is essentially a multi-year schedule that programs a series of municipal projects, the associated cost of each, and a rating of the necessity of each such project. To be considered a capital improvement, the project must cost a minimum of seventy five thousand (\$75,000) dollars and have a useful life of at least three years.

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

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

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

Respectfully submitted,

Peter J. McNamara, Esq.

2014 - 2015 CIP Members

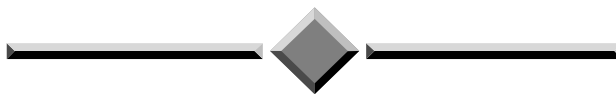
Peter McNamara, Chair
Andy Ducharme
Mike Conrad
Bob Haverty
Bill Scanzani
Jason Croteau
Jeff Gowan



With Assistance from:



Nashua Regional Planning Commission





Capital Improvements Plan 2015-2021 (Cont.)

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PELHAM CAPITAL IMPROVEMENTS PLAN 2015-2021

A. INTRODUCTION

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

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

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

The NH Office of Energy and Planning (NHOEP) estimated population of Pelham in 2013 is 12,970, with an estimated density of 493.48 persons per square mile, up from 473.6 in 2006. US Census figures show that Pelham's population experienced rapid growth between 1960 (pop. 2,605) and 1980 (pop. 8,090) and the most recent 2010 Census lists Pelham's population at 12,897. (Table 1, Figure 1). From 1980 to 2000, the rate of growth abated slightly with a notable decrease in the growth rate since 2000. Both the population projections released by NHOEP in 2013 and those conducted by NRPC at the same time, forecast a significantly slower growth rate than in previous decades, with the NRPC figures slightly lower than those prepared by NHOEP. The NRPC projections show that Pelham continues to grow, with a projected population of 15,282 persons by 2040. This is an average of 80 persons per year over the 30-year projection period, or an annualized growth rate of 0.6 percent.

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

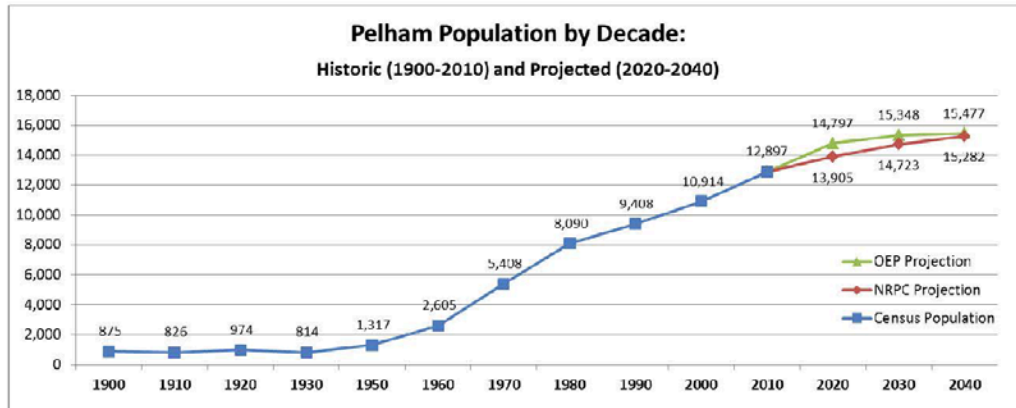
The NRPC "Region-Wide Buildout Impact Analysis," October 2005, estimates a population at buildout of 24,185 based on zoning current at that time.



Capital Improvements Plan 2015-2021 (Cont.)

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FIGURE 1: POPULATION BY DECADE



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

TABLE 1: HISTORIC POPULATION AND FUTURE PROJECTIONS

Historic U.S. Census Population			OEP Population Estimates		
Year	Population	Annual GR	Year	Population	Annual GR
1900	875		2011	12,894	0.0%
1910	826	-0.6%	2012	12,898	0.0%
1920	974	1.7%	2013	12,970	0.6%
1930	814	-1.8%			
1940	979	1.9%			
1950	1,317	3.0%			
1960	2,605	7.1%			
1970	5,408	7.6%			
1980	8,090	4.1%			
1990	9,408	1.5%			
2000	10,914	1.5%			
2010	12,897	1.7%			

NRPC Projections		
Year	Population	Annual GR
2015	13,359	1.5%
2020	13,905	0.8%
2025	14,357	0.6%
2030	14,723	0.5%
2035	15,063	0.5%
2040	15,282	0.3%

Annual GR: Annualized Growth Rate

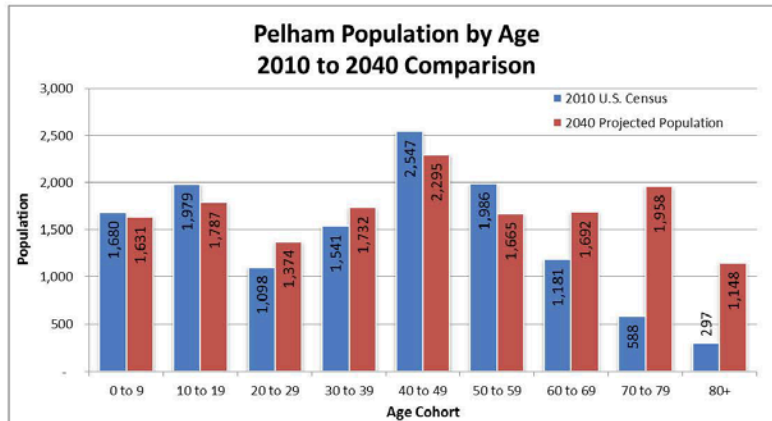
Sources: U.S. Census Bureau, NRPC, NH Office of Energy and Planning



Capital Improvements Plan 2015-2021 (Cont.)

Town of Pelham Capital Improvements Plan 2015-2021

FIGURE 2: POPULATION BY AGE



Sources: U.S. Census, and NRPC

The Pelham Capital Improvements Plan Committee (the Committee) has prepared this report under the authority of the Planning Board and RSA 674:5-8 (Appendix C). It is the Committee's intention that this report reflects the capital needs of the Town of Pelham for the years 2015 to 2021 and offers critical guidance and practical recommendations to the Board of Selectmen, Budget Committee, School Board, Department Heads and residents of the Town as an integral part of the annual budgeting process.

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

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

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

For the purposes of this document, a capital improvement is defined by its cost and its useful life. Items included have a cost of at least \$75,000 and generally have a useful life of at least three years. Eligible items include new buildings or additions, land purchases, some studies, substantial road improvements and purchases of major vehicles and equipment. The CIP Committee feels items less than \$75,000 should be placed in the operating budget in order to focus on the more critical needs identified as community development goals. Operating expenditures for personnel and other general costs are not capital items and therefore are not included in this plan. Expenditures for maintenance or



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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 2015 to 2021 CIP schedule is provided below. 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.

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 including bridge repairs and replacements, a new animal control shelter and a high school addition. All of these fall within the scope of this seven (7)-year Capital Improvement Plan. The Animal Control Shelter will be funded through a one-time allocation and is currently programmed for 2016. The high school addition will require a 20 year bond which has already been committed. Both the Willow Street Bridge and Abbott Bridge require significant upgrades as well as additional research at this point in time. 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.

B. FINANCING METHODS

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

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



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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.

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.

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

C. IDENTIFICATION OF DEPARTMENT CAPITAL REQUESTS

The Pelham CIP Committee uses worksheet forms that are completed annually and submitted by department heads and committee chairs, to identify and explain project requests. Forms are tailored by the CIP Committee and the Planning Department to prompt information that defines the relative need



Capital Improvements Plan 2015-2021 (Cont.)

Town of Pelham Capital Improvements Plan 2015-2021

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 occasionally asked to come before the CIP Committee to answer questions and provide any additional information necessary to explain their capital requests and priority ranking. This "one-on-one" discussion provides an opportunity to explain how capital requests meet community development goals. It also provides department heads, committee chairs and the CIP Committee an opportunity to look at alternative approaches available to fund or meet capital needs that will maximize the value of the Town's expenditures for capital improvements while maintaining as level a tax rate as possible over the seven (7) year CIP period.

D. PRIORITY SYSTEM

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

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

Table 2 contains the projects classified by town specific departments as well as the School Department, considered by the Committee in 2014. The information in Table 2 represents all requests for capital projects submitted by each municipal division to the CIP Committee in 2015. The 'CIP Committee Priority Recommendations' in the column to the far right describes the rank assigned by the CIP Committee within the seven categories of relative project priority.

TABLE 2: SUMMARY OF PROJECTS REQUESTED 2015 DATA

ID	Department/Project	Cost Without Debt/Revenue	Starting Year	Financing Method Recommended	CIP Committee Priority Recommendations
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**Capital Improvements Plan 2015-2021 (Cont.)**

Town of Pelham
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	Starting Year and Priority Recommendations based on Dept. & C.I.P. Committee Review Process				U	C	N	D	F	R	I
I.	ADMIN./GEN. GOVERNMENT										
A	Municipal Building			Appropriation – Ballot		C					
B	• 20-Year Bond /Bank Note 2002-2022	\$2,383,380	2002	Bond Schedule		C					
	• Town Building Emergency Repair Capital Reserve	\$81,932	Existing			C					
C	Municipal Building Roof	\$450,000	2017	3 Year - \$150,000/Year			N			R	
II.	POLICE DEPARTMENT										
A	Communications Equipment	\$110,000	2015	1-Year Appropriation	U						
B	Animal Control Shelter	\$414,991	2016	1-Year Appropriation			N				
III.	FIRE DEPARTMENT										
A	Replace SCBA (Air Packs)	\$125,000	2016	1-Year Appropriation			N				
B	Replace Engine 1	\$600,000	2017	1-Year Appropriation			N				
C	Replace Ambulance 1	\$250,000	2018	1-Year Appropriation				D			
	• Capital Reserve Withdrawal	(\$250,000)									
IV.	HIGHWAY DEPARTMENT										
A	• Willow Street Bridge			1-Year Appropriation			N			R	
	State Bridge Aid – (80%)			Offset Appropriation							
	• Capital Reserve Balance 9/14 (20%)	(\$165,000)	Existing	Withdrawal to Offset Appropriation							
B	• Abbott Bridge						N			R	
C	2015 GVW Dump Truck/Plow/Sander	\$174,000	2015	1-Year Appropriation			N				
D	2016 GVW Dump Truck/Plow/Sander	\$178,000	2016	1-Year Appropriation			N				
E	2018 4x4 Backhoe	\$114,675	2018	1-Year Appropriation				D			
F	2019 Highway Maintenance Garage	\$687,554	2019	1-Year Appropriation				D		R	
G	2020 GVW Dump Truck/Plow/Sander	\$194,000	2020	1-Year Appropriation				D			
H	2021 GVW Dump Truck/Plow/Sander	\$198,000	2021	1-Year Appropriation				D			
V.	SOLID WASTE DISPOSAL										
A	Compactor/Trailer/Vehicle	\$107,000	2016	1-Year Appropriation			N				
	NH Beautiful Grant	(\$7,250)	2016	Offset Appropriation							
VI.	PARKS AND RECREATION										
A	Multi-Purpose Field at Raymond Park	\$200,000	2017	1-Year Appropriation				D			
	Grant Monies	(\$100,000)	2017	Offset Appropriation							
	• Fundraising	(\$40,000)	2017	Offset Appropriation							
	• Program Fees	(\$60,000)	2017	Offset Appropriation							
VII.	LIBRARY										
A	Library Renovation	\$96,527	2016					D		R	
	Internal Fundraising	(\$64,527)	2016								
VIII.	TOWN CLERK/TAX COLLECTOR										
A	No CIP needs at this time										
IX.	CEMETERY										
A	No CIP needs at this time										
X.	SENIOR CENTER										
A	Parking at Senior Center	\$75,000	2016	1-Year Appropriation			N			R	
XI.	PELHAM SCHOOL DISTRICT										
A	Pelham High School Addition					C					

**Capital Improvements Plan 2015-2021 (Cont.)**

Town of Pelham
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ID	Department/Project	Cost Without Debt/Revenue	Starting Year	Financing Method Recommended	CIP Committee Priority Recommendations						
					U	C	N	D	F	R	I
	<i>Starting Year and Priority Recommendations based on Dept. & C.I.P. Committee Review Process</i>										
	20-Year Bond/Bank Note 2015-2034	\$11,427,576	2015	Bond		C					
	• School Bldg Maint Cap Reserve	\$50,859	2015	Offset Appropriation		C					
B	• Memorial School Rear Parking Lot	\$125,000	2017	1-Year Appropriation			N				
C	PES Roof	\$375,000	2017	1-Year Appropriation			N			R	
D	Memorial School Septic System	\$75,000	2017	1-Year Appropriation			N				
E	Security Upgrades			1-Year Appropriation						R	
F	Harris Track	\$125,000	2018	1-Year Appropriation				D			



Capital Improvements Plan 2015-2021 (Cont.)

Town of Pelham Capital Improvements Plan 2015-2021

E. LISTING AND DISCUSSION OF PROJECTS BY RECOMMENDED PRIORITY

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

- II. A. **Police Department Communications Equipment – 2015.** The current communications equipment was installed upon moving into the current police station in 2003 and is currently over 10 years old. We currently have a service contract covering the maintenance of the equipment however our service provider and Motorola will no longer service the system in 2018. This equipment is technologically dated and deteriorating. The communications center is the nerve center of the Town's emergency services as all police, fire and EMS calls are dispatched through the center; therefore, it is of paramount importance that the systems in the center are reliable and technologically up to date. A failure of the system could have catastrophic life safety implications.

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

- I. A. **Municipal Building / Library – Appropriation by Ballot.** Voters approved the conversion of the Ernest G. Sherburne School into a combined municipal facility in 2003. Town Offices and Police Headquarters are located at the former Ernest G. Sherburne School. The new Library, built on the Mills property, is overlooking a new three (3) acre Town Green.
- I. B. **Bond Bank Note (Private) - 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.
- I. B. **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.
- XI. A. **Pelham High School Addition – 2015.** In March of 2014 Pelham voters approved a new high school addition and renovation of existing space at the current High School location. The total project cost of \$ 20,000,000 is contractually obligated utilizing a 20 year bond for financing. Construction began in September, 2014 with planned project completion in 2016.
- XI. A. **Bond Bank Note (Private) – 2015-2034.** 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.
- XI. A. **School Building Maintenance Capital Reserve - 2015.** The reserve fund is used to complete necessary school repairs, and to stabilize the tax rate. This capital reserve



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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.

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

- I. C. **Municipal Building Roof - 2017.** 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 in stages is the best long term action. That work began in September 2014 and will continue until the roof has been completely replaced. This project also has a CIP Committee Priority Ranking of R, as additional research must be completed to address this need.
- II. B. **Animal Control Shelter - 2016.** The current animal control facility is at least 35 years old. Due to its age numerous key systems have failed or are on the brink of failure. Many of these systems are substandard to begin with and highly inefficient including HVAC, roofing, fencing, electrical and water. The shelter also does not currently include any type of bathroom facilities for staff or volunteers let alone visitors. Furthermore the shelter does not meet contemporary standards or size for proper sheltering of animals.

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

- III. A. **Replace Fire SCBA (Air Packs) Fire Department – 2016.** The current bulk of the SCBAs were purchased in 2003 with additional used packs purchased in 2006, 2008 and 2009 and these used packs were vintage 2003 and 2004. The department currently has 20 SCBAs. The standard for this equipment has been rewritten numerous times since these packs were purchased and the current standard has drastically changed over the years to include an increase in safety for the user. The department is looking to replace the current packs with new packs that meet the current standards. The new packs, meeting the current standards, will provide a safer work environment for fire fighters as it is their main lifeline while operating in a toxic environment.
- III. B. **Fire Truck Replacement – 2017.** The scheduled replacement of the Engine 1 in 2017, with the cost spread over 3 years. Engine 1 will be 20 years old if replaced in 2017. The vehicle was purchased without stainless steel piping which has caused significant corrosion issues. Pipes have already corroded and had to be replaced. In addition, there have been numerous recurring electrical issues and corrosion to the vehicle body and there are currently issues with the pump gear housing. Increased maintenance costs are anticipated.
- IV. A. **Willow Street Bridge –** This bridge is not on the NHDOT's red list, but it is deficient in width to handle the significant traffic that crosses it. The Pelham BOS has engaged an engineering firm to design and construct a new bridge with the benefit of recent and ongoing engineering study by a separate consultant regarding the causes and



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mitigation of flooding along Beaver Brook. The results of these studies and the costs of improving the Willow Bridge will be ascertained in early 2015 and will likely result in the BOS putting warrant articles before the voters in support of funding the project which will be partially reimbursed from state bridge aid (80%) for study, design and construction. This project also has a CIP Committee Priority Ranking of R, as additional research must be completed to address this need.

- IV.B **Abbott Bridge** - This bridge is currently on the NHDOT Municipal Bridge "Red List" due to concerns over its piers being impacted by scour caused by high velocity flood waters over many years. Additionally, the Abbott Bridge acts as a dam during flood stage and an additional but separate structure is needed in close proximity to help convey Beaver Brook flows downstream so that floodwaters do not overtop the road. The Pelham Board of Selectmen has engaged an engineering firm to study the causes of Beaver Brook flooding by conducting a multi-stage flood study. The BOS has also contracted with another engineering firm to design an additional structure to prevent the problems described above. As described in the Willow Street Bridge narrative, the results of these related studies and the costs of improving the Abbott Bridge will be ascertained in early 2015 and will likely result in the BOS putting warrant articles before the voters in support of funding the project which will be partially reimbursed from state bridge aid (80%) for study, design and construction. This project also has a CIP Committee Priority Ranking of R, as additional research must be completed to address this need.
- IV. C. **GVW Dump Truck/Plow/Sander- 2015.** This is a scheduled replacement of a 2000 vehicle currently being used to plow roads. This vehicle will need replacing in 2015.
- IV. D. **GVW Dump Truck/Plow/Sander - 2016.** This is a scheduled replacement of a 2001 vehicle currently being used to plow roads. This new 36,000 GVW truck is proposed for 2016.
- V. A. **Solid Waste Disposal – Compactor/Trailer/Vehicle – 2016.** Purchase a rebuilt compactor, new transfer trailer and install them where the two metal containers are located now. The area would need site work consisting of digging down seven feet and then pouring concrete walls and a pad. This would now be the area for our single stream material. Currently we have two 40 yard roll off containers that are pulled and empty six times per week. With the compactor installed and the 75 yard transfer trailer we would be able to eliminate five pulls a week for a yearly cost savings of \$30,000.00. This would also improve our positioning for marketing the single stream and allow us to expand our potential markets were we could see revenue for the material. We do roughly 1100 tons per year and the markets could range from \$10 per ton to \$20 per ton. That would mean another \$11,000.00 to \$22,000.00 in revenue per year.
- X. A. **Parking Lot at Senior Center – 2016.** The parking lot is in need of repair and expansion. When the program is busy, parking is at a premium and does not meet current needs. Unfortunately the lot is not wide enough to accommodate the current parking grid and seniors are forced to walk within the parking lines to walk amongst the cars safely. This creates a dangerous parking and pedestrian situation



Capital Improvements Plan 2015-2021 (Cont.)

Town of Pelham Capital Improvements Plan 2015-2021

when the Senior Center is busy. The parking lot also has numerous cracks and needs to be resurfaced. This project also has a CIP Committee Priority Ranking of R, as additional research must be completed to address this need.

- XI. B. **Repave Memorial School Rear Parking Lot - 2017.** 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. C. **PES Roof – 2017.** Replacement of shingled portion of roof at Pelham Elementary School. The existing roof as it stands today is showing signs of wear indicating the end of its useful life is approaching. Leaving the roof in its current condition will ultimately result in multiple leaks, potential mold, structural damages, higher insurance premiums and an increase in maintenance costs. The flat are of the roof seems to be in good shape and does not require replacement at this point in time. This project also has a CIP Committee Priority Ranking of R, as additional research must be completed to address this need.
- XI. D. **Memorial School Septic System – 2017.** The project proposes to replace the existing septic system at Pelham Memorial School. The current septic field is showing some preliminary signs of failure and therefore, replacement will be necessary in the near future.

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

- III. C. **Replacement of Ambulance 1 – 2018.** Ambulance 1 is in need of replacement. The cost will be \$250,000, offset by \$250,000 to be withdrawn from the Ambulance Fund.
- III. C. **Ambulance Fund - Ongoing.** 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.
- IV. E. **Highway Department 4x4 Backhoe - 2018.** Purchase a new 4x4 backhoe that was put into service on July 8, 2004.
- IV. F. **Maintenance and Storage Garage - 2019.** The Highway department has expressed a need for a storage and maintenance facility that could be shared for maintenance of other Town vehicles. A proposed 80' x 120' building that would house 7 dump trucks, 1 pick-up truck and 2 backhoes is proposed for an estimated cost of \$688,000 (cost developed in 2005). 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. This project also



Capital Improvements Plan 2015-2021 (Cont.)

Town of Pelham Capital Improvements Plan 2015-2021

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

IV. G. **GVW Dump Truck/Plow/Sander - 2020.** This is a scheduled replacement of a 2003 vehicle currently being used to plow roads. This vehicle will need replacing in 2020.

IV. H. **GVW Dump Truck/Plow/Sander - 2021.** This is a scheduled replacement of a 2005 vehicle currently being used to plow roads. This vehicle will need replacing in 2021.

VI. A. **Multi-Purpose Field at Raymond Park - 2017.** 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 for additional playing fields. The Parks and Rec Director will continue to research costs for this project and seek support from the BOS and Budget Committee in 2017. Until the detailed costing information is provided the project has been ranked as Desirable.

VII. A. **Library Renovation – 2016.** The Board of Library Trustees and Library Director have identified several pressing building needs in the library. These include creating additional quiet work space, more public meeting space, and additional useable floor space in the Young Adult (YA) Area. These planned changes are in direct response to requests from our library patrons to make such improvements in the library building.

The project involves three major expenses. Fill in the ceiling above the first floor Main reading room (Room 107). Supply furnishing for the new floor space including a computer counter, 14 computer chairs, 2 lounge chairs, a library table and a circulation desk. Supply ten new PCs fully equipped with Windows 8 and Microsoft Office Suite licenses. This project also has a CIP Committee Priority Ranking of R, as additional research must be completed to address this need.

XI. F. **Harris Track – 2018.** The project proposes to replace the existing track surface at Harris Field. The track was installed in 2004 and the average life of a track is approximately 10 years. It is currently in relatively good shape, but will likely need to be replaced in the next 5-6 years.

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

No projects were ranked as Deferrable in the 2015 – 2021 CIP. However, new projects in subsequent CIPs could receive this ranking if the project is inconstant in terms of project justification or cost analysis.

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

XI. E. **School District Security Upgrades.** With the assistance of the Pelham Fire and Police Departments, we have just recently participated in a security assessment of our PES facility by the NH Office of Homeland Security. We are in the process of scheduling an assessment of PMS and will receive a security assessment report for both schools upon final completion. This report will contain recommendations to improve the



Capital Improvements Plan 2015-2021 (Cont.)

Town of Pelham
Capital Improvements Plan
2015-2021

safety of both schools as recommended by the Office of Homeland Security. Upon receipt of this report, we will then be able to identify an estimated cost.

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

No projects were ranked as Inconsistent in the 2015 – 2021 CIP. However, new projects in subsequent CIPs could receive this ranking if the project is inconstant in terms of project justification or cost analysis.



Capital Improvements Plan 2015-2021 (Cont.)

..

Town of Pelham
Capital Improvements Plan
2015-2021

F. CONCLUSIONS

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

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

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

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



Capital Improvements Plan 2015-2021 (Cont.)



APPENDIX A

PELHAM CIP PROGRAM

Schedule of CIP Projects, 2015-2021, Annual Costs and Revenues



**Capital Improvements Plan 2015-2021 (Cont.)****SCHEDULE OF CAPITAL IMPROVEMENT PROJECTS APPENDIX A**

August 6, 2014 - APPENDIX A: SCHEDULE OF CAPITAL IMPROVEMENT PROJECTS: ANNUAL COSTS AND REVENUES (Page 1 of 3)								
Thursday, September 4, 2014								
PROJECT COSTS: in bold face type			REVENUES: (in parentheses)					
PROJECT OR EQUIPMENT	Priority	Existing Capital Reserve	2015	2016	2017	2018	2019	
AND SOURCE OF REVENUES	Rank							
By Dept or Service Area								
I. ADMINISTRATIVE/GENERAL GOV'T								
A Municipal Building	C							
B 20 year Bond/Bank Note 2002-2022	C		\$360,140	\$366,940	\$355,460	\$343,520	\$331,520	
Town Building Emerg Repair Cap Res	C	\$81,932						
C Municipal Building Roof	N/R				\$150,000	\$150,000	\$150,000	
II. POLICE DEPARTMENT								
A Communications Equipment	U		\$110,000					
B Animal Control Shelter	N			\$414,991				
III. FIRE DEPARTMENT								
A Replace SCBA (Air Packs)	N			\$125,000				
B Replace Engine 1	N				\$600,000			
C Replace Ambulance 1	D					\$250,000		
Capital Reserve Withdrawal						(\$250,000)		
IV. HIGHWAY DEPARTMENT								
A Willow Street Bridge	N/R							
State Aid								
Capital Reserve balance 08/06/14		\$165,000						
B Abbott Bridge	U/R							
C 2015 Dump Truck/Plow/Sander	N		\$174,000					
D 2016 Dump Truck/Plow/Sander	N			\$178,000				
E 2018 4x4 Backhoe	D					\$114,675		
F 2019 Highway Maintenance Garage	D/R							\$887,554
G 2020 GVW Dump Truck	D							
H 2021 GVW Dump Truck	D							
PRIORITY/RANK KEY: U-Urgent C-Committed N-Necessary D-Desireable F-Deferrable R-Research I-Inconsistent								
This table is continued on the following page.								
*see descriptive explanation in CIP document								
August 6, 2014 - APPENDIX A: SCHEDULE OF CAPITAL IMPROVEMENT PROJECTS: ANNUAL COSTS AND REVENUES (Page 2 of 3)								
Thursday, September 4, 2014								
PROJECT COSTS: in bold face type			REVENUES: (in parentheses)					
PROJECT OR EQUIPMENT	Priority	Existing Capital Reserve	2015	2016	2017	2018	2019	
AND SOURCE OF REVENUES	Rank							
By Dept or Service Area								
V. SOLID WASTE DISPOSAL (Transfer Station)								
A Compactor/Tractor/Vehicle	N			\$107,000				
NH the Beautiful Grant				(\$7,250)				
VI. PARKS AND RECREATION								
A Multi purpose fields at Raymond Park	D				\$200,000			
Grant monies					(\$100,000)			
Fund raising					(\$40,000)			
Program Fees					(\$60,000)			
VII. LIBRARY								
A Library Renovation	D/R			\$96,527				
Internal Fundraising				(\$64,527)				
VIII. TOWN CLERK/TAX COLLECTOR								
A No CIP needs at this time								
IX. CEMETERY								
A No CIP needs at this time								
X. SENIOR CENTER								
A Parking at Senior Center	N/R			\$75,000				
TOTAL MUNICIPAL CAPITAL EXPENDITURES (Amount to be raised through property taxes)								
TOTAL, Municipal			\$644,140	\$1,291,681	\$1,105,460	\$608,195	\$1,169,074	
XI. SCHOOL CAPITAL EXPENDITURES								
A Pelham High School	C		\$0	\$0	\$0	\$0	\$0	
20 year Bond/Bank Note 2015-2034	C		\$539,526	\$1,947,275	\$1,894,235	\$1,841,195	\$1,788,155	
School Bldg Maint Cap Reserve	C	\$50,859	\$0	\$0	\$0	\$0	\$0	
B Memorial School Rear Parking Lot	N				\$125,000			
C PES Roof	N/R				\$375,000			
D Memorial School Septic System	N				\$75,000			
E Security Upgrades	R							
F Harris Track	D					\$125,000		
TOTAL SCHOOL CAPITAL EXPENDITURES (Amount to be raised through property taxes)								
TOTAL, School			\$590,385	\$1,947,275	\$2,469,235	\$1,966,195	\$1,788,155	
TOTAL CAPITAL EXPENDITURES (Amount to be raised through property taxes)								
TOTAL, Municipal + School			\$1,234,525	\$3,238,956	\$3,574,695	\$2,574,390	\$2,957,229	



SCHEDULE OF CAPITAL IMPROVEMENT PROJECTS APPENDIX A (Cont.)

[illegible]



Capital Improvements Plan 2015-2021 (Cont.)



APPENDIX B

PELHAM CIP PROGRAM

Capital Project Worksheet and Submission Form





Capital Improvements Plan 2015-2021 (Cont.)

Town of Pelham
Capital Improvements Plan
2015-2021
Appendix B

TOWN OF PELHAM CAPITAL IMPROVEMENT PLAN 2015-2021

PROJECT WORKSHEET

Priority ranking _____ Year First Scheduled _____ Year needed _____

Department _____ Department Priority ____ of ____ projects Date of this submission _____

Type of Project:
(check one)

Primary purpose of project is to:

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

**Service Area of
Project Impact:**
(check one)

- | | |
|--|--|
| <input type="checkbox"/> Region | <input type="checkbox"/> Business District |
| <input type="checkbox"/> Municipality | <input type="checkbox"/> Neighborhood |
| <input type="checkbox"/> School District | <input type="checkbox"/> Street |
| <input type="checkbox"/> _____ District | <input type="checkbox"/> Other Area |

Project Description:

Project Rationale:

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

Narrative Justification (Attach all backup material if possible):

**Capital Improvements Plan 2015-2021 (Cont.)**

Town of Pelham
Capital Improvements Plan
2015-2021
Appendix B

Cost Estimate: (Itemize as Necessary)	Capital Costs Dollar Amount (in current \$)	Impact on Operating & Maintenance Costs or Personnel Needs
	\$_____ Planning/feasibility analysis	<input type="checkbox"/> Increases personnel requirements
	_____ Architecture & engineering fees	<input type="checkbox"/> Increases O & M costs
	_____ Real Estate acquisition	<input type="checkbox"/> Reduces personnel requirements
	_____ Site preparation	<input type="checkbox"/> Reduces O & M costs
	_____ Construction	
	_____ Furnishings & equipment	
	_____ Vehicles and capital equipment (+) \$_____ annually	

	_____	(-) \$_____ annually
	\$_____ Total project cost	Estimated useful life is _____ years

Sources of Funding:

Grant from: _____ \$ _____ show type	Form Prepared by: _____ (Signature)
Loan from: _____ \$ _____ show type	
Donation/bequest/private _____	_____ (Title)
User charge or fee _____	
Capital reserve withdrawal _____	_____ (Department/Agency)
Impact fee account _____	
Warrant article _____	_____ (Date prepared)
Current revenue _____	
General obligation bond _____	
Revenue bond _____	
Special assessment _____	

Total Project Cost \$_____

DO NOT WRITE BELOW THIS LINE

CIP Committee Rating and Narrative Explanation

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

Description of Rating



Capital Improvements Plan 2015-2021 (Cont.)



APPENDIX C

2007

N.H. REVISED STATUTES ANNOTATED

Chapters 674: 5-8

Capital Improvements Program

And

Chapter 674: 21

Innovative Land Use Controls





Capital Improvements Plan 2015-2021 (Cont.)

Town of Pelham
Capital Improvements Plan
2008-2014
Appendix C

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.



Capital Improvements Plan 2015-2021 (Cont.)

Town of Pelham
Capital Improvements Plan
2008-2014
Appendix C

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.



Conservation Commission

Committee Chair:
Paul Gagnon

**Pelham Planning
Department
6 Village Green
Pelham, NH 03076**

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

www.pelhamweb.com/conservation-commission

Meeting Information: The Conservation Commission meets: Day:

*The 2nd Wednesday of each
month @ 7PM*

Location:

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

2014 Highlights:

- Purchased 40 acre parcel on Pelham border with Dracut, MA
- Welcomed **Mike Gendreau** as a new member to Commission
- Pelham Recreation and Conservation Lands has been updated with brochures and trail maps
- Worked with developers and members of the Planning Board and Zoning Board to minimize impact of developments on our environment

Important Websites:

www.pelhamweb.com/planning

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

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

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

Highlights of our activities during the year 2014 include:

- We furthered our efforts to preserve open space by acquiring one more parcel. This is a 40 acre parcel on Pelham's border with Dracut, between Bridge Street and Mammoth Road. We are working to acquire two small parcels which will complete our efforts to connect the Gumpus Pond Conservation Area, on Hinds Lane, to the Merriam/Cutter Conservation Area, on Sherburne Road, thereby creating 575 acres of contiguous open space, the largest in Pelham. Since 2002, the Conservation Commission has acquired 836 acres of open space ... well on our way to achieving our objective of 1000 acres.
- We welcome Mike Gendreau as a new member to the Commission. Mike is also the secretary of the Border Riders snow mobile club and as such has great interest in protecting open space and preserving Pelham's extensive trail system.
- Our web page, entitled Pelham Recreation and Conservation Lands, accessible from the Pelham website, has been updated and includes brochures and trail maps, as they are created.
- We reviewed more development plans than in the last few years, due to the stronger real estate market. We worked with the developers, members of the Planning Board and members of the Zoning Board to minimize the impact of these developments on our environment. Paul Dadak is the Conservation Commission's representative on the Planning Board. In addition to Paul's efforts, joint site walks and written/verbal communications assure that we work in cooperation with the other boards.
- The Forestry Committee, led by Deborah Waters, had another very active year of timber harvesting and trail building. Please see their annual report for details. Paul Gagnon is the Conservation Commission's representatives on that committee.

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

Respectfully submitted,

Paul R Gagnon, Chair

2014 - 2015 Conservation Commission Members

Paul Gagnon, Chair
Paul Dadak
Mike Gendreau
Lisa Loosigian
Karen MacKay



Forestry Committee

Committee Chair:
Deb Waters

**Pelham Planning
Department
6 Village Green
Pelham, NH 03076**

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

[www.pelhamweb.com/
forestry-committee](http://www.pelhamweb.com/forestry-committee)

Meeting Information:

The Forestry Committee Meets

Day:

The 1st Tuesday of each month
@ 7PM

Location:

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

2014 Highlights:

- Continued timber harvests on Blueberry Circle wood lot, Doreen Drive Wood Lot and Raymond Park
- Untimely passing of **Dan Cyr** of Bay State Forestry Service after 34 years of guiding the Forestry Committee

Important Websites:

www.pelhamweb.com/planning
and

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

"STEWARDS OF OUR TOWN FORESTS AND CONSERVATION LANDS"

Since 1980 your Town Forestry Committee, together with the Conservation Commission, Planning Board, Board of Selectmen and Parks and Recreation Commission has voluntarily worked to plan, preserve and protect public, forested Town owned lands, the scope of which ranges from forests, parks, open space, water courses, wetlands, wildlife habitat, scenic venues and other forested natural resources. Water, wood, wildlife and passive recreation are the cornerstones of our commitment.

This year the Forestry Committee continued implementation of our town wide forest management plan utilizing the principals of the New Hampshire Tree Farm system – wood, wildlife, water and recreation.

With the assistance of Bay State Forestry Service, we conducted timber harvests on the Blueberry Circle Wood Lot, Doreen Drive Wood Lot and Raymond Park. We acknowledge the untimely passing of Dan Cyr of Bay State Forestry Service who guided the activities of the Forestry Committee for 34 years. He will be sorely missed.

Under the leadership of Chris McCarron and many volunteers, significant progress has been made marking, mapping and maintaining trail systems throughout our town forests and conservation lands.

Maintenance work was done on the Gumpus Pond Conservation Area, the Costa Family Conservation Area and Raymond Park.

A new forest management plan is currently being prepared for Kirby-Ivers Town Forest and we continue to integrate new conservation areas into our management plans.

*Dan Cyr, Bay State Forestry
1957-2014*





Respectfully submitted,

Deborah Waters

Deborah Waters

**2014 - 2015 Forestry
Committee Members**

Deborah Waters, Chair, 2015
Paul Gagnon, 2016
Robert Lamoureux, 2015
Christine McCarron, 2015
Gayle Plouffe 2017
Harold V Lynde, Selectmen's





Friends of the Library in Pelham AKA "FLIP"

President:

Gloria Walsh

**24 Village Green
Pelham, NH 03076**

Phone # 603-635-7581

Fax # 603-635-6952

Website:

<http://pelhampubliclibrary.org/friends-of-the-library/>

Meeting Schedule:

*- Meetings are held the
second Tuesday of the
month at the Library*

2014 Highlights:

*- Membership continues to
grow*

*- Book sales raised nearly
\$2,300*

*- Hosted the 2014 Gala,
"An Evening in the Stacks",
with 75 people in
attendance*

Friends of the Library in Pelham

The Friends of the Library in Pelham (FLIP) is an all-volunteer, non-profit organization that has been providing support services to the Library since October 1976. They understand the importance of Library service to the community and work in a variety of ways to help stimulate use of the Library. The Friends provide services, special programs and events that supplement and enhance the Library's regular budget. These "extras" include children's and adult programs, museum passes, and special presenters the Library could not normally afford with their limited budget.

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

We are proud to share our major highlights in 2014:

- This year FLIP enjoyed the continued growth of our membership support. We had 108 new members join and now have 214 members.
- We had two huge successful Book Sales raising almost \$2,300.
- We hosted a wonderful Gala! Our 2014 Gala: ***"An Evening in the Stacks: Around the World in 80 Days,"*** featured live music, savory foods from around the world, and local artists, including the PHS Art Honor Society. We were thrilled that 75 people attended the event. We look forward to our continued success with our 2015 Gala: ***"An Evening in the Stacks: Murder and Mayhem at the Pelham Library."***

Major Donations to the Library in 2014

- Sponsorship of Adult Idle Hands Crafter Classes – sophisticated crafts that cost a little more in time and supplies
- Funding for Daddy and Donuts Story Time, a Saturday program targeting Dads who may not have the chance to bring their children to the library during the week
- Funding the annual Halloween Party decorations and refreshments with over 100 people in attendance
- Funding for performance donation to the Pelham Congregational Hand Bell Choir who performed at the annual tree lighting
- Funding for several museum passes including the Franklin and Stone Zoos, the New England Aquarium, the Museum of Fine Arts and the Boston Museum of Science

Respectfully Submitted,

Gloria Walsh

Gloria Walsh, FLIP President

**Planning Board****Committee Chair:****Peter J. McNamara, Esq**

**Pelham Planning
Department
6 Village Green
Pelham, NH 03076**

Phone # 603-635-7811**Fax # 603-635-6954****Email:****Planning@pelhamweb.com****Website:**

www.pelhamweb.com/planning-board

Meeting Schedule:**Day:**

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

Location:

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

2014 Highlights:

- A 19,000 sq. ft. building to house a "Tractor Supply Store" is most notable commercial development approved by the Board
- Two submittals under Town's Senior Housing Ordinance
- Three significant proposals under as conservation subdivisions

Among the proposals submitted to the Planning Board this past year were several items of interest.

Early in the year the Board passed, and town voters approved, an amendment to our Zoning Ordinance (Article 306-16) which established a Mixed Use Overlay District (MUZD). This Article will allow for a mix residential and commercial uses in Pelham Center, hopefully resulting in reasonable, sustainable future growth in the area and additional amenities for our residents. I want to thank the Town's voters for their support of this proposal.

The most notable commercial development approved by the Board was a nineteen thousand square foot building on a lot adjacent to Chunky's Cinema. When constructed, it will house a Tractor Supply Company store, whose slogan is "the stuff you need out here." It will offer agricultural and home improvement materials as well as clothing, pet care and related items. This will provide residents with a more convenient shopping option than the big box stores in Nashua and Salem.

With regard to residential development, there were three significant proposals submitted as Conservation Subdivisions: Phase Two of the Skyview Estates development (nineteen units); Cole Circle, LLC, a nine unit development on Burns Road; and Green and Company's proposal for a forty six unit development on Garland Drive. The latter is of particular importance, if approved, as it proposes to preserve a significant amount of land with a historical view shed and would allow cross-town connection of existing recreational trails. As of the date this report was prepared, this proposal is pending further review by the Board.

There were two submittals under the Town's Senior Housing Ordinance: a sixty-seven unit development on Sherburne Road by Peterson Built Homes, and a forty unit development on Nashua Road. The latter is the first such development to incorporate an innovative cottage-style design for each of the forty stand-alone units.

On behalf of the Board, I wish to thank Jim Greenwood and his staff for Pelham Cable Television for their continuing efforts to communicate the Board's meetings to the public in an efficient and professional manner. Thanks also to Charity Landry for faithfully transcribing the Board's meeting minutes. Last but not least, the Board would be unable to accomplish its' work without the efforts of the Planning Director, Jeff Gowan and Office Manager Jenn Hovey. The Town is lucky to have such dedicated employees

Respectfully submitted,

Peter J. McNamara, Esq
Chair, Pelham Planning Board

2014 Planning Board Members:

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



2015 TOWN WARRANT



TOWN OF PELHAM
STATE OF NEW HAMPSHIRE
WARRANT
2015 TOWN MEETING

To the inhabitants of the Town of Pelham, in the County of Hillsborough and the State of New Hampshire, qualified to vote in Town affairs. You are hereby notified of the following annual Town Meeting schedule:

First Session of Annual Meeting (Deliberative)

You are hereby notified to meet at Sherburne Hall in the Pelham Municipal Building, 6 Village Green, Pelham, New Hampshire on Tuesday, February 3, 2015 at 7:00 PM. This session shall consist of explanation, discussion, and debate of warrant articles numbered 2 through 20. Warrant articles may be amended subject to the following limitations: (a) warrant articles the wording of which is prescribed by law shall not be amended and (b) warrant articles that are amended shall be placed on the official ballot for a final vote on the main motion, as amended.

Second Session of Annual Town Meeting (Official Ballot Voting)

You are hereby notified to meet again at the Pelham High School, 85 Marsh Road, Pelham, New Hampshire on Tuesday, March 10, 2015 between the hours of 7:00 AM and 8:00 PM to vote by official ballot to choose all necessary town officials for the ensuing year and to vote on warrant articles numbered 1 through 20.



Article 1

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

Article 2

Are you in favor of the adoption of Amendment No. 1 as proposed by the Pelham Planning Board for the Town of Pelham Zoning Ordinance as follows: amend the Impact Fee Enabling Ordinance, Sections F, G, I, K and L to clarify that only the current property owner(s) may apply for a refund of impact fees and to clarify the rights and responsibilities of an "applicant"? (Recommended by the Pelham Planning Board).

Article 3

Shall the Town vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth herein totaling \$13,773,308? Should this article be defeated, the default budget shall be \$13,518,996 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 Board of Selectmen) (Recommended by Budget Committee) (Majority Vote Required).

Department	SELECTMEN 2015 APPROVED	BUDCOM 2015 APPROVED
ASSESSING	\$ 152,184	\$ 152,185
BUDGET COMMITTEE	\$ 4,180	\$ 4,180
CABLE	\$ 105,552	\$ 105,552
CEMETERY	\$ 142,826	\$ 142,826
CONSERVATION	\$ 3,747	\$ 3,747
DEBT/INTEREST	\$ 127,491	\$ 127,491
DEBT/PRINCIPAL	\$ 687,180	\$ 687,180
ELECTIONS	\$ 9,465	\$ 9,465
EMERGENCY MANAGE	\$ 8,108	\$ 8,108
FIRE DEPARTMENT	\$ 1,955,114	\$ 1,953,964
HEALTH OFFICER	\$ 43,766	\$ 43,766
HEALTH SERVICES	\$ 59,175	\$ 59,175
HIGHWAY DEPARTMENT	\$ 1,401,460	\$ 1,401,460
HUMAN SERVICES	\$ 86,480	\$ 86,480
INSURANCE	\$ 2,101,608	\$ 2,101,608
LEGAL	\$ 100,000	\$ 100,000
LIBRARY	\$ 272,643	\$ 272,643
PARKS & RECREATION	\$ 190,355	\$ 190,355
PLANNING	\$ 303,101	\$ 303,101
POLICE DEPARTMENT	\$ 2,547,709	\$ 2,545,309
RETIREMENT	\$ 1,391,355	\$ 1,391,355
SELECTMEN	\$ 504,433	\$ 503,433
SENIOR CENTER	\$ 101,527	\$ 101,527
TOWN BUILDINGS	\$ 647,308	\$ 647,308
TOWN CELEBRATIONS	\$ 9,452	\$ 8,452
TOWN CLERK	\$ 222,267	\$ 222,267
TRANSFER STATION	\$ 589,319	\$ 589,319
TREASURER	\$ 10,982	\$ 10,982
TRUST FUNDS	\$ 70	\$ 70
Totals	\$ 13,778,857	\$ 13,773,308



Article 4

Shall the Town vote to raise and appropriate the sum of \$266,100 for repair, maintenance and upgrading of Town roads, to be offset by the State Highway Grant? This will be a non-lapsing account per RSA 32:7, IV. (Recommended by Board of Selectmen) (Recommended by Budget Committee) (Majority Vote Required).

Article 5

Shall the Town vote to raise and appropriate the sum of \$25,000 to be placed in the Senior Center Bus Capital Reserve Fund established in 2003 for the replacement of the Senior Center Bus? This is a Special Warrant article. (Recommended by Board of Selectmen) (Recommended by Budget Committee) (Majority Vote Required).

Article 6

Shall the Town vote to approve cost items included in the five (5) year collective bargaining agreement ratified by the Board of Selectmen and the Professional Firefighters of Pelham, The International Association of Fire Fighters, Local 4546, which calls for the following increases and benefits and to further raise and appropriate the sum of \$35,844 to fund the first year of this agreement, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels? This is a Special Warrant article.

<u>Year</u>	<u>Cost</u>	<u>Accumulated Cost</u>
2015	\$35,844	\$35,844
2016	\$45,580	\$81,424
2017	\$36,958	\$118,382
2018	\$37,696	\$156,078
2019*	\$48,111	\$204,189

*includes 3 months of 2020

(Recommended by Board of Selectmen) (Recommended by Budget Committee) (Majority Vote Required).

Article 7

Shall the Town vote to approve cost items included in the four (4) year collective bargaining agreement ratified by the Board of Selectmen and the Pelham Public Works and Municipal Employees, Local 1801 of the American Federation of State, County and Municipal Employees (AFSCME), which calls for the following increases in salary and benefits and to further raise and appropriate the sum of \$16,624 to fund this year of the agreement, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels? This is a Special Warrant article.

<u>Year</u>	<u>Cost</u>	<u>Accumulated Cost</u>
2015	\$16,624	\$16,624
2016	\$30,019	\$46,643
2017	\$22,930	\$69,573
2018*	\$23,380	\$92,953

*includes 3 months of 2019

(Recommended by Board of Selectmen) (Recommended by Budget Committee) (Majority Vote Required).

Article 8

Shall the Town vote to raise and appropriate the sum of \$30,000 to be placed in the Compensated Absence Trust Fund for the purpose of distributing accrued time (annual earned and paid time off) to terminating employees as required by law or negotiated contracts? The balance of the fund is \$162,000 and the unfunded liability is \$594,335. This is a Special Warrant article. (Recommended by Board of Selectmen) (Recommended by Budget Committee) (Majority Vote Required).



Article 9

Shall the Town vote to raise and appropriate the sum of \$65,016 for the purpose of hiring and equipping a Communications Center Supervisor? The amount raised covers costs from April through December 2015 after which the position, if approved, will be funded through the Police Department operating budget. The sum of \$65,016 includes a salary of \$38,485 plus benefits and equipment. (Recommended by Board of Selectmen) (Recommended by Budget Committee) (Majority Vote Required).

Article 10

Shall the Town vote to raise and appropriate the sum of \$36,000 from the Forest Maintenance Fund for the purpose of forest management, stewardship, security, public education and other costs associated with the maintenance and care of Town Forests? Funds requested come from the revenues produced by timber harvesting, not property taxes. This is a non-lapsing account per RSA 32:7. This is a Special Warrant Article. (Recommended by Board of Selectmen) (Recommended by Budget Committee) (Majority Vote Required).

Article 11

Shall the Town vote to raise and appropriate the sum of \$27,000 from the Raymond Park Capital Reserve for the purpose of forest management, trail maintenance, security and other costs associated with the maintenance and care of Raymond Park? Funds requested come from the revenues produced by timber harvesting, not property taxes. This is a non-lapsing account per RSA 32:7. This is a Special Warrant Article. (Recommended by Board of Selectmen) (Recommended by Budget Committee) (Majority Vote Required).

Article 12

Shall the Town vote to raise and appropriate the sum of \$2,657,500 for the purpose of design engineering, permitting, and replacement of the Willow Street Bridge? Of the \$2,657,500 appropriation, up to \$2,126,000 will come from New Hampshire Department of Transportation (NHDOT) State Bridge Aid, \$74,804 from the existing Willow Street Bridge Capital Reserve Fund, \$175,000 from the existing 2013 Willow Street Bridge Warrant Article and **\$281,696 (requested herewith) from general taxation**. Any funds required for the on-going cost of construction will be taken from the existing fund balance pending receipt of the final NHDOT reimbursement at project completion. This is a non-lapsing Article and will not lapse until 12/31/2020 or until the project is completed, whichever comes first. This is a Special Warrant article. (Recommended by Board of Selectmen) (Recommended by Budget Committee) (Majority Vote Required).

Article 13

Shall the Town vote to raise and appropriate the sum of \$190,000 for the purpose of municipally managing a New Hampshire Department of Transportation (NHDOT) State Bridge Aid grant for engineering design and permitting for scour protection and hydraulic improvements to Old Bridge Street (Abbott) Bridge? Of the appropriation, up to \$152,000 will be reimbursed from NHDOT State Bridge Aid, and \$38,000 will be funded with general taxation. This is a non-lapsing Article and will not lapse until 12/31/2025 or until the project is completed whichever comes first. This bridge is the oldest double-arched stone bridge to survive in New Hampshire and has been red-listed by the NHDOT. This is a Special Warrant article. (Recommended by Board of Selectmen) (Recommended by Budget Committee) (Majority Vote Required).

Article 14

Shall the Town vote to enact a Town Noise Ordinance per RSA 31:39 to regulate the making, creation, or maintenance of excessive, unnecessary or unusually loud noises that, in their time, place and manner adversely affect and are a detriment to public health, comfort, safety and welfare of the residents of the Town of Pelham, NH? (Recommended by Board of Selectmen) (Majority Vote Required).

Article 15

Shall the Town vote to authorize the Board of Selectmen to grant, from time to time, one day approval for the serving of alcohol at all Town Buildings (to exclude Fire and Police Department buildings) for fundraising purposes by non-profit organizations? Prior to final approval being granted, the Selectmen shall require the sponsor of the activity to have obtained all training, permits, and approvals required by the State of New Hampshire in this regard. (Recommended by Board of Selectmen) (Majority Vote Required).



Article 16

Shall the Town vote to authorize the Board of Selectmen to sell through public auction, Town owned property shown on Tax Map 22 Lot 7-277 on .69 acres located on 14 Atwood Road? Said property will be sold by the Town on such terms and conditions as the Selectmen deem prudent with cost of survey and land transfer to be borne by the purchaser. (Recommended by Board of Selectmen).

Article 17

Shall the Town vote to authorize the Board of Selectmen to sell through public auction, Town owned property shown on Tax Map 15 Lot 8-243 on 2.0 acres located on 181 Hobbs Road? Said property will be sold by the Town on such terms and conditions as the Selectmen deem prudent with cost of survey and land transfer to be borne by the purchaser. (Recommended by Board of Selectmen).

Article 18

Shall the Town vote to authorize the Board of Selectmen to sell through public auction, Town owned property shown on Tax Map 35 Lot 6-100 on 1.0 acre located on 18 Chagnon Lane? Said property will be sold by the Town on such terms and conditions as the Selectmen deem prudent with cost of survey and land transfer to be borne by the purchaser. (Recommended by Board of Selectmen).

Article 19

Shall the Town vote to authorize the Board of Selectmen to sell certain Town owned property shown on Tax Map 4 lot 9 -144-13, approximately a 16 acre parcel and Map 4 lot 9-145 approximately a 0.31 acre parcel, both located off of William Drive, to Christopher Mertz for the sum of \$16,000 with the proceeds from the sale to be deposited into the Conservation Fund? Said property will be sold by the Town with the condition that both parcels remain undeveloped and on such terms and conditions as the Selectmen deem prudent with cost of survey and land transfer to be borne by the purchaser. (Recommended by Board of Selectmen).

Article 20

Shall the Town vote to authorize the Trustees of the Trust Funds to pay for capital reserve fund investment management services and other related expenses from the Town's capital reserve funds, as is authorized by N.H. RSA 35:9-a, II? No vote by the Town to rescind this authority shall occur within five (5) years of the original adoption of this article. (Recommended by Board of Selectmen) (Majority Vote Required).



Given under our hands this 26th day of January, 2015

Edmund Gleason, Chair

William McDevitt, Vice Chair

Robert Haverty, Selectman

Harold Lynde, Selectman

Douglas Viger, Selectman

I, the undersigned, Brian McCarthy, serving as the Town Administrator, do hereby certify that on the 26th day of January, 2015, I did post signed copies of the 2014 Annual Town Meeting Warrant at the Pelham Town Hall, located at 6 Village Green and the Pelham High School, located at 85 Marsh Road and at the Pelham Public Library, located at 24 Village Green, of said Town.

Respectfully Submitted,

Brian McCarthy, Town Administrator
Dorothy A. Marsden, Notary Public

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



2015 School WARRANT

2015 PELHAM SCHOOL DISTRICT WARRANT STATE OF NEW HAMPSHIRE

To the inhabitants of the School District of the Town of Pelham in the County of Hillsborough and the State of New Hampshire, qualified to vote upon district affairs:

FIRST SESSION OF ANNUAL MEETING (DELIBERATIVE)

You are hereby notified that the first session of the annual meeting of the School District of the Town of Pelham will be held at Sherburne Hall, 6 Village Green, in said Pelham on Wednesday, February 4, 2015, at 7:00 P.M. for explanation, discussion, and debate of warrant articles number 1 through number 4. Warrant articles may be amended subject to the following limitations: (a) warrant articles whose wording is prescribed by law shall not be amended, (b) warrant articles that are amended shall be placed on the official ballot for a final vote on the main motion, as amended, and (c) no warrant article shall be amended to eliminate the subject matter of the article.

SECOND SESSION OF ANNUAL MEETING (OFFICIAL BALLOT VOTING)

You are hereby notified that the second session of the annual meeting of the School District of the Town of Pelham will be held at Pelham High School, 85 Marsh Road, in said Pelham on Tuesday, March 10, 2015, at 7:00 A.M. for the choice of School District Officers elected by official ballot, to vote on questions required by law to be inserted on the official ballot, and to vote on all Warrant Articles from the first session on official ballot per RSA 40:13, VII. The polls for the election of School District Officers and other action required to be inserted on said ballot will open on said date at 7:00 A.M. and will not close earlier than 8:00 P.M.

ARTICLE A

To elect by ballot the following School District Officers:

School Board Member

3-Year Term

School Board Member

3-Year Term



ARTICLE 1

Shall the Pelham School District vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by the vote at the first session of the annual school district meeting, for the purposes set forth herein, totaling Thirty Million, One Hundred and Five Thousand, and Eighty-Eight dollars (\$30,105,088.00)? Should the article be defeated, the default budget shall be Thirty Million, Fifty-Eight Thousand, Five Hundred and Seventy-Three dollars (\$30,058,573.00), which is the same as last year, with certain adjustments required by previous action of the Pelham School District or by law; or the School Board may hold one special meeting, in accordance with RSA 40:13 X and XVI, to take up the issue of a revised operating budget only. *(Majority vote required).*

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

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

ARTICLE 2

Shall the Pelham School District vote to raise and appropriate the sum of up to One Hundred and Twenty-Five Thousand dollars (\$125,000.00) to be added to the Capital Reserve Fund for educating educationally disabled children previously established in 2014? This sum to come from the June 30, 2015 unassigned fund balance available for transfer on July 1, 2015. No amount to be raised from taxation. *(Majority vote required).*

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

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

ARTICLE 3

Shall the Pelham School District vote to raise and appropriate the sum of up to Twenty-Five Thousand dollars (\$25,000.00) to be added to the Capital Reserve Fund for school building maintenance previously established in 1999? This sum to come from the June 30, 2015 unassigned fund balance available for transfer on July 1, 2015. No amount to be raised from taxation. *(Majority vote required).*

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

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

ARTICLE 4

Shall the Pelham School District vote to authorize, indefinitely until rescinded, to retain year-end unassigned general funds in an amount not to exceed, in any fiscal year, 2.5% of the current fiscal year's net assessment, in accordance with RSA 198:4-b, II? Such fund balance retained may only be used to reduce the tax rate or for emergencies to be approved by the Department of Education under RSA 32:11. *(Majority vote required).*

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

*Not Recommended by the Budget Committee
(2-8-0)*



ARTICLE 5 (By Petition)

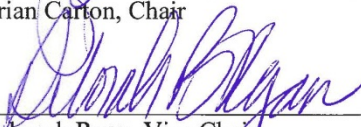
To see if the Pelham School District will vote to raise and appropriate the sum of Thirty-Two Thousand, and Ninety-Three dollars (\$32,093.00) to provide Child Benefit Services to 55 Pelham school children (Grades K – 8) attending Saint Patrick Catholic School? (*Majority vote required*).

*No Position was taken by the School Board Not Recommended by the Budget Committee
(0-10-0)*

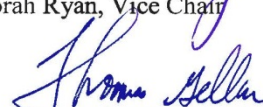
**GIVEN UNDER OUR HANDS AT SAID PELHAM THIS 21st DAY
OF JANUARY 2015.**




Brian Carlton, Chair



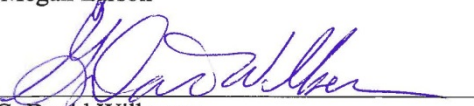
Deborah Ryan, Vice Chair



Thomas Gellar



Megan Larson



G. David Wilkerson

Pelham School Board



Pelham School District

Superintendent:

Amanda Lecaroz, CAGS

59A Marsh Road
Pelham, NH 03076

Phone # 603-635-1145

Fax # 603-635-1283

Website:

www.pelhamsd.org

Email:

communications@pelhamsd.org

~ Pelham School District Officers ~**MODERATOR**

Paul Leonard

CLERK

Melinda Bastoni

TREASURER

Patricia E. Murphy

SCHOOL BOARD

Brian Carton	2017
Debbie Ryan	2015
Carl Wiswell	2016
Megan Larson	2015
Thomas Gellar	2016

SUPERINTENDENT OF SCHOOLS

Amanda Lecaroz, CAGS

BUSINESS ADMINISTRATOR

Steve Martin

DIRECTOR OF SPECIAL SERVICES

Mary Beth Goodell, M.Ed

DIRECTOR OF HUMAN RESOURCES

Deborah Mahoney

BUILDING ADMINISTRATORS

Pelham Elementary School	Thomas Adamakos
Pelham Memorial School	Stephen Secor
Pelham High School	Dorothy Mohr
Pelham Preschool	Michelle Viger

SCHOOL NURSES

Jennifer Bodenrader
Susan Levine
Barbara Campbell

AUDITORS

Plodzick & Sanderson



Pelham School District Superintendent's Report

Superintendent:

Amanda Lecaroz, CAGS

**59A Marsh Road
Pelham, NH 03076**

Phone # 603-635-1145

Fax # 603-635-1283

Website:

www.pelhamsd.org

Email:

alecoraz@pelhamsd.org

Important Events in 2014:

- *Moving forward with mission of "Inspiring success one mind at a time"*
- *Adopted new science and social studies curricula*
- *Pelham School District continues to see standardized assessment scores remain above the state average in a number of areas*
- *Communication initiative, "The Great Conversation" continues in 2014*
- *Production on the PHS Addition/Renovation began in the Spring*
- *Conducted security audits with the Office of Homeland Security on the High School, Middle and Elementary Schools*

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

In 2014, the Pelham School District has continued to move forward with its mission of, ***"Inspiring success one mind at a time."*** As part of our strategic plan, we continue to focus on four major areas: curriculum, communication, technology and facilities. Our distinguished staff continues to work diligently to implement curricula in the areas of Mathematics and English Language Arts that are aligned to the NH Career and College Ready Standards. We also adopted new science and social studies curricula in 2014 in order to prepare our students for success in college and/or careers. The teaching staff continues to engage in professional learning designed to enhance their instruction delivery skills and their ability to challenge students to develop critical thinking and problem-solving skills.

Furthermore, the Pelham School District continues to see standardized assessment scores remain above the state average in a number of subject areas and grade levels. We continue to focus on our ability to provide intervention at early levels for our struggling students. This focus ensures they do not fall behind their peers in achievement. Pelham Memorial and Pelham High School have made adjustments in their schedules to allow for specific intervention and academic enhancement time for the students this past year and Pelham Elementary continues to refine their processes in this area. Over the course of eighteen months a group of educators and administrators re-wrote the supervision and evaluation model for the school district, enhancing the system we had in place and adding student achievement as a measure of teacher effectiveness. This collaborative work was just one example of how the educators and administrators in Pelham work together to develop systems that improve our schools in meaningful ways.

The district continues to work diligently to provide up-to-date communication to parents and the community by utilizing a multifaceted approach via our new website (www.pelhamsd.org), Facebook, the Pelham Message Board, and the AlertNow system. "The Great Conversation" was introduced last year to begin a dialogue with the community about our school district; this initiative continues and was instrumental in getting accurate information out about the new high school addition/renovation project. A new project blog on the district website was added to keep the community informed about progress of the high school project.

We continue to focus our efforts in the area of technology to support our "Bring Your Own Device" (BYOD) initiative in all three schools. Our technology integrators in the district have provided quality professional development and training to staff and students on how to best use technology in the learning process. Technology in education is not so much about learning how to use a device or program, but rather how to use it as a tool for learning. This is the focus of technology at the Pelham School District. Our IT staff continues to monitor and assess the effectiveness of our infrastructure to ensure it can support this new focus on learning for the district.

Finally, I cannot submit a report without talking about our facilities. This past year, the voters of Pelham graciously supported the Pelham High School Addition/Renovation project at the Town Meeting in March. Construction for this



project began last spring and will continue until the Fall of 2016. We have seen many changes to the high school site and will continue to see many more over the next year as the new 29-classroom addition is erected and opens in the Fall of 2015. Our other facilities continue to be supported with regular maintenance and repair. We have also engaged with the Office of Homeland Security and conducted security audits on the elementary and middle schools, and the high school plan. We are awaiting the final reports and have already begun making some initial changes to ensure safer learning environments for our students and staff.

In closing, this has been a very active and progressive year for the Pelham School District. I look forward to another year of progress and collaboration with the Pelham Community to bring success one mind at a time

Respectfully Submitted,

Amanda Lecaroz

Amanda Lecaroz



2014 PSD Official Ballot Results



OFFICIAL BALLOT ANNUAL SCHOOL DISTRICT MEETING TOWN OF PELHAM, NEW HAMPSHIRE March 11, 2014

Melissa Binette
MELISSA BINETTE, SCHOOL DISTRICT CLERK

INSTRUCTIONS TO VOTERS

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

SCHOOL OFFICIALS

For School Board Member

THREE YEARS Vote for ONE

BRIAN CARTON 2574 ☒

(WRITE-IN) 45 ☐

For School Board Member

TWO YEARS Vote for ONE

G. DAVID WILKERSON 2531 ☐

(WRITE-IN) 40 ☐

For School District Treasurer

THREE YEARS Vote for ONE

PATRICIA E. MURPHY 2571 ☐

(WRITE-IN) 25 ☐

For School District Moderator

THREE YEARS Vote for ONE

PAUL LEONARD 2645 ☐

(WRITE-IN) 24 ☐

For School District Clerk

THREE YEARS Vote for ONE

(WRITE-IN) Melinda Bostoni 27 ☐

OFFICIAL BALLOT SCHOOL DISTRICT WARRANT

ARTICLE 1

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

Three-fifths (3/5) ballot vote required.

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

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

2234 YES ☐

1403 NO ☐

ARTICLE 2

Shall the Pelham School District vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by the vote at the first session of the annual school district meeting, for the purposes set forth herein, totaling Twenty-Seven Million, Five Hundred Ninety-Nine Thousand, Three Hundred and Eighty-One dollars (\$27,599,381)? Should the article be defeated, the default budget shall be Twenty-Seven Million, Six Hundred Sixty-Six Thousand, and Nine dollars (\$27,666,009), which is the same as last year, with certain adjustments required by previous action of the Pelham School District or by law; or the School Board may hold one special meeting, in accordance with RSA 40:13 X and XVI, to take up the issue of a revised operating budget only. (Majority vote required).

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

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

YES 2453 ☐
NO 130 ☐

ARTICLE 3

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

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

and further to raise and appropriate the sum of One Hundred Eighty-Five Thousand, Two Hundred and Sixteen dollars (\$185,216) for the 2014-2015 fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement that would be paid at current staffing levels?

(Majority vote required).

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

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

YES 1974 ☐
NO 1627 ☐

ARTICLE 4

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

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

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

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

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

YES 1915 ☐
NO 1676 ☐

TURN OVER TO
CONTINUE VOTING



2014 PSD Official Ballot Results (Cont.)

<p>ARTICLE 5</p> <p>Shall the Pelham School District vote to establish a Capital Reserve Fund under the provisions of RSA 35:1-b for the purpose of educating educationally disabled children, and raise and appropriate the sum of Seventy-Five Thousand dollars (\$75,000.00) to be placed in this fund, and to designate the School Board as agents to expend? <i>(Majority vote required).</i></p> <p><i>Recommended by the School Board (5-0-0)</i> <i>Recommended by the Budget Committee (7-4-0)</i></p> <p>YES 2140 NO 1444</p>	
<p>ARTICLE 6 (By Petition)</p> <p>Shall the Pelham School District vote to raise and appropriate the sum of Thirty-Two Thousand, and Ninety-Three dollars (\$32,093.00) to continue to provide Child Benefit Services to 101 Pelham school children (Grade K – 8) attending Saint Patrick School? <i>(Majority vote required).</i></p> <p><i>Not Recommended by the School Board (1-4-0)</i> <i>Recommended by the Budget Committee (7-3-0)</i></p> <p>YES 1566 NO 2032</p>	
<p>ARTICLE 7 (By Petition)</p> <p>To see if the voters will authorize the reduction of the school budget by \$0.00 (approximately 0%)? <i>(Majority vote required).</i></p> <p>(Submitted without recommendation by School Board and Budget Committee)</p> <p>YES 1295 NO 1749</p>	
<p>VOTING COMPLETE</p>	



2014 PSD Deliberative Session Minutes

PELHAM SCHOOL DISTRICT Deliberative Session of Annual Meeting Friday February 7, 2014,

Moderator Paul Leonard called the session to order at 7:03 p.m. at the Sherburne Hall. This meeting was rescheduled from Wednesday, February 5, 2014, to present day due to inclement weather. The second session will be held at the voting polls at Pelham High School on Tuesday, March 11, 2014 between the hours of 7:00 a.m. and 8:00 p.m. to vote by official ballot on warrant articles numbered 1 through 7. He then asked all to rise and join in the Pledge of Allegiance.

Moderator Paul Leonard asked that any press or non-voting members sit up front on either the left or right of the isle. This is in the event of a voting situation they can be easily identified. Also asked if anyone has not checked in to do so and grab their voting cards.

Moderator Paul Leonard introduced the panel on the floor as follows: On his right (audiences left) PSD Attorney Maureen Pomeroy, PSD Business Administrator Steve Martin, Superintendent Amanda Lecaroz, School Board Member Carl Wiswell, School Board Vice Chair Deb Ryan, School Board Chair Brian Carton. On his left (audiences right) School Board Member Thomas Gellar, School Board Member Megan Larson, Budget Committee Chair Dan Guimond, Budget Committee Vice Chair Dave Cate, PSD Clerk Melissa Binette.

Moderator Paul Leonard discussed the PSD Session Rules and Guidelines as well as Article handling. Moderator Paul Leonard will read the warrant articles in the correct order and give explanation. After explanation the floor will be open for discussion by attendees who will be called upon to the microphone and will need to state their name and address every time they approach. Any person wishing to address the assembly has approximately 3 minutes to speak. The speaker can get a second chance to address the assembly after everyone has had an opportunity to speak. In the case of amendments and adjustments to warrants at hand, dollar value amendments can be provided orally and captured by the School Clerk. These dollar amendments do apply to any article on the warrant. It applies to warrant articles placed by the School Board and by any Petition. This was confirmed by the Attorney General's Office, Secretary of State and the Department of Revenue this morning. In terms of wording changes to an article, they must be provided in writing to the panel which then will be entered into record by the Clerk.

ARTICLE A

To elect by ballot the following School District Officers:

School Board Member	3-Year Term
School Board Member	2-Year Term
School District Treasurer	3-Year Term

ARTICLE 1

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

Recommended by the School Board

Recommended by the Budget Committee

**(5-0-0)****(10-1-0)**

School Board Member Brian Carton presented slides on the addition of the High School. PHS had its first graduating class in 1975 and this school was built as an open concept facility. Some years later, walls were erected to help separate some of the spaces and at this point it's in need of further help. The current floor plan was discussed. Issues include students walking through ongoing classrooms in order to attend other studies, walls that don't extend from floor to ceiling causing disturbances. Recent year studies show that students perform better academically when there is natural light in a room. Presently, overcrowding is a major issue at PHS even though we currently have a portable out back that offers 6 additional classrooms. Unfortunately, it is not in the best of shape and will be removed from the site if this article is passed. Prior to determining what size of a structure was needed, they researched the graduation requirements. Some examples were how many credits are required by the State as well as Pelham High School and what a two year or four year college would look for in terms of academic achievement and credit hours. With that information found, it was determined the program requirements and teaching spaces would accommodate 900 students with an active enrollment of 800 students. It was also determined that 46 classrooms would be needed to deliver the program that they wanted for PHS students. Key Points were then discussed such as an improved floor plan, expanded cafeteria space, a 240 seat auditorium, a 29 classroom addition on the front of the current school (all classroom space), septic system moved and design approved for 800 students and this can be expandable to accommodate more if needed. Lastly, 100 additional parking spaces which would be great for the students that currently do not have space to park currently. Additional slides were presented showing the current location of the school and showing where the new building would be placed if the article passes. Interior views were presented also. All classrooms will be located on the outer edges of the new layout providing natural sunlight and some are a little larger in size as well. The new main entrance was presented with better security as well as a secondary entrance for bus drop off and afterschool activities. Having the secondary entrance will allow public access to the gym, auditorium and cafeteria after hours while having the capability of locking up office space and classrooms. The new auditorium location is ideal due to the current grade of the building being sloped. Two large music rooms are located behind the stage and is learning space that would be used daily. The cafeteria is being expanded and the kitchen moved more to the south east corner of the building. Gymnasium offices and storage space was shown. Bleachers are new and will stay, but locker rooms will be remodeled. The Art Department gets moved to the NE corner and will utilize the open space with lots of light. The second floor of the existing structure will not be used for teaching space. It will be used for storage or mechanicals. Science classrooms in the addition will be built with polished concrete floors and open rafters for pulleys and such devices used in physics. A cross section slide was shown to represent the connection between the current building and the two story planned building addition. Additional slides included a front view from Marsh Road, new main entrance, Burns Road view and a cross section of the auditorium and stage area with music rooms behind the stage. The maximum project cost would be \$22,654,000 with an estimated tax impact in the first year of \$125.00, the second year of \$440.00, based on an average assessed home valued at 292,000. Project Highlights are an additional 13 teaching spaces, increased security due to the remodeled entryways, total square footage increased to accommodate new classroom space, classrooms with walls that extend from floor to ceiling to improve acoustical separation between classrooms, elimination of passing through classrooms to access another, restroom accommodations to meet student body count, electrical wiring to serve the technology needs, 240 seat auditorium to address current issues, a larger sized cafeteria, 100 new parking spaces, and eliminating portables. If this article does not pass the district will be forced to spend \$2,300,000.00 between FY16 - FY18 to make the following improvements to PHS; removal of asbestos tiles, remodel of bathrooms, upgrade lighting, roof replacement and paving parking lot replacement.

Charlene Takasian, Jeremy Hill Road wanted to commend the School Board on the hard work that went into this addition and remodel plan as well as the progress presented. She had a question that was mentioned at the Great Conversation with regard to putting this addition on now rather than previously. The answer received was that water for the High School is now provided by Pennichuck Water System and not a well as was in previous years. Without the well the septic system could be moved to the back of the school, freeing the front of the school for the new building. She wanted to confirm that this was correct and is the reason why we can put this addition on now opposed to 5-10 years ago.

Superintendent Amanda Lecaroz provided more clarification that the addition being added will be located at the front of the current building and is connected by a hallway. Also, the septic can be relocated to the back of the property. In the



past, the septic would have been near the well but now that the well is not needed for drinking water, because we have been connected to Pennichuck, the septic can be moved. Approval has been given from the State of New Hampshire to move the septic system and it is posted on the School District's website.

School Board Member Deb Ryan stated that the reason we have Pennichuck Water is because the voters graciously approved some improvements to the High School a few years back. This allowed the water from the Elementary School to be connected with the High School.

David Wilkerson, Balcom Road wanted to know what the timeline for the project would be if approved and what will be the impact on the students during the school year while the project is ongoing?

Superintendent Amanda Lecaroz informed Mr. Wilkerson that the timeline for the project is to be completed by the fall of 2016 the latest. This coming spring/summer they would do a lot of the site work needed. For example, relocating the septic system and sports fields to their new location. Then during the next school year the addition would be added to the front of the existing building and the students would continue to attend class in the current building. In the spring of 2015 they would begin the renovation on the existing HS, starting with the core spaces. In the fall of 2015, the new addition would be completed, adding 29 new instructional spaces that can be used for the 2015-2016 school year in addition to the core spaces available. Renovation would continue throughout the year so that in fall, 2016, it would be complete.

Lori Hogan, Berkley Street asked a question about a notation in one of the school brochures indicating that one of the concerns by NEASC was that there is an insufficient number of classrooms which limits the number of course offerings. What are the anticipated additional course offerings students would be likely to?

Superintendent Amanda Lecaroz informed her that as of right now, the recommended utilization rate for a high school is 85% and Pelham High is running at 97-98%. What that does is if a student wants to make a change to their schedule into the semester, the flexibility is diminished because there is no space left. We have teachers available but not enough classroom space for teaching currently. Recently they unveiled the stem pathways at the High School and are offering such pathways for science, math and technology. In the design, the addition shows the science labs in the new space, and they are upgraded.

Lori Hogan, Berkeley Street wanted to know what impact, if any, will the new addition/remodel have on students leaving Pelham to attend other schools such as Pinkerton? Will they still need to do that or will they receive those classes and instruction here in Pelham?

Superintendent Amanda Lecaroz spoke to the Vocational Educational Courses that are offered from other schools and how they will still be offered offsite. Currently students attend Pinkerton, Alvirne as well as Salem to take these Vocational classes. The State supports these centers and we are not looking to replace the CTE piece within the High School and don't have a need to do that.

School Board Member Megan Larson also spoke to this question stating that they are always looking for ways to improve instruction at the High School but adding new classes requires them to look at our teachers and what they are certified to teach. Adding new teachers would have to go through the budget process so that's something that is always being reevaluated. If they have more learning spaces then they can continue to evaluate and bring forth new teacher requests to the budget committee. Susan Harden, Burns Road wanted to know if we would be able to generate any revenue from the new auditorium? From Dance studios or drama programs?

School Board Member Deb Ryan stated that the auditorium will be initially used as teaching space for classes offered during the day as well as for drama or band. All the current school facilities are used by the public presently and this space could allow for rental in the future. She gave an explanation of what the students currently experience in order to hold a performance and the amount of work that goes into a production. A two hour play can run from 5p.m. to 11:00p.m. for the students involved because of the work that goes into set up and break down of the production. Same is true for the band when they hold their performances.

Superintendent Amanda Lecaroz let Mrs. Harden know that they do have School Board Policy in place that allows generation of revenue from the use of our facilities. There is a fee structure in place to support community work.



Kathy Yost, Hobbs Road wanted to know if there would be accommodations for children with disabilities within the new and/or remodeled structure?

School Board Member Brian Carton stated that at the end of this addition/remodel the entire structure will be ADA compliant. He also stated that there are dedicated special education spaces but there will be full access to everywhere in the building.

Kathy Yost, Hobbs Road wanted to make sure this included classrooms also?

School Board Member Brian Carton reiterated that it would be built up to spec. Yes.

School Board Member Deb Ryan also informed the public that the new two story addition will have an elevator.

Hal Lynde, Jeremy Hill Road appreciates what really goes on at Pelham High School. He spoke of the band and how great they are and believes we need to give them the space to grow. New Hampshire sends qualified art students to a National Competition every year and the awards are given out at Carnegie Hall. Thirteen students came from New Hampshire and the only school with more than one award was Pelham with three of our students. He spoke to the fact that our teachers have done a fantastic job with the program and he would like to see it continue to grow. He then urged the people to vote for this article saying that we take pride in our home so why not in our schools and this community. He feels that this will benefit not only our children but our town as well.

Shelia Marcoux, Brandy Lane fully supports this article and the town has been looking for this solution for many years. She then stated that now is the time. She has two children at the High School and is very proud of their accomplishments. She knows this project will not benefit her children but there are so many issues that need to be fixed. She feels that this project is important for our community and it's time for the High School.

Lucy Wilkerson, Balcom Road commended the School Board on what a great job they have done with the plans presented for the new High School. She also wanted to make known that it is the tax payers who pay/paid for our education in this community. She then asked the taxpayers how much they are willing to dole out for America's education.

Bill Scanzani, Victoria Circle had some concerns about overcrowding issues. He stated that he has served on two committees and all previous committees had determined that a four school model will solve all our overcrowding issues in the future. He feels that we still haven't addressed the concerns at the Elementary School and feels that the District is only looking at the current situation and not long term growth.

School Board Member Deb Ryan replied to Mr. Scanzani's concerns. First stating that they do not know what the enrollment in 20 years will be but without accepting state aid the acreage required per student is not required. They do have the flexibility of expanding off the back of the current High School as well as the capability of adding onto the two wings of the Elementary School. They do have flexibility to address future overcrowding issues if they arise.

Doug Vincent, Arlene Drive has had the opportunity to work with The Great Conversation. He just attended a VFW dinner and wanted to share a few comments from participants. In 1974, building Pelham High School was what the town needed, but now the school does not address the issues we are currently experiencing. Someone else at the dinner stated that this is something that residents have been asking for the past 20 years and they believe we should just get this done. Doug also stated that a year ago he did not see a solution to this problem, but today with the plan presented, he does and believes we should get this done.

Moderator Paul Leonard addressed the public with regard to restricting this article. He then moved to restrict reconsideration.

ARTICLE 2

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



Twenty-Seven Million, Six Hundred Sixty-Six Thousand, and Nine dollars (\$27,666,009), which is the same as last year, with certain adjustments required by previous action of the Pelham School District or by law; or the School Board may hold one special meeting, in accordance with RSA 40:13 X and XVI, to take up the issue of a revised operating budget only. (Majority vote required).

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

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

Budget Committee Chair, Dan Guimond stated that the School Board submitted to the Budget Committee a budget of \$27,562,015 and after reviewing the budget they made five adjustments. Nonunion salary pool went down from 2.5% to 2% which was a savings of \$15,200. Medical endowment benefits increased by \$47,576 and they added \$50,757 for legal expenses that was missed previously. They reduced facility related expenses at all three schools by \$37,767 as well as unanticipated repairs by another \$8,000. With a net addition of \$37,366 which increased the Operating Budget to \$27,599,381 before reconsideration. The school Board did not have any reconsideration therefore they did recommend this budget of \$27,599,381. The budget is made up of 71.5% for salaries and benefits, 6.7% is transportation and 2.4% is facility related which equates to 81% Operating Budget. They have 19% to work with. The default budget last year was \$27,390,982 and that is only a .76% increase and a .39% increase over the Budget Committee's last year recommended budget. Another major item in this budget is \$217,000 for the lease of a new SAU office. A big item to note is that this approved Budget Committee Budget is \$66,628 less than next year's default budget.

School Board Member, Megan Larson stated that the intention this year was to have little or no increase in the General Fund Budget. The General Fund, Grants, and Food Service are the three parts that make up the School District budget. Grants and Food Service are fully offset by revenue. The proposed General Fund Budget is \$32,493 more than the district's current general fund budget and we are currently working in a default budget. They cut 1.5 classroom teachers at Pelham Elementary School due to enrollment and they have areas that continue to increase such as Special Education, Transportation, and Insurance. She feels as though the Budget Committee and the School Board have worked collaboratively to develop a solid budget.

Rob Hardy, Fletcher Drive wanted to know if during their meetings with regard to the budget, was a 5% decrease talked about or was it offered by a Budget Committee Member?

School Board Member, Megan Larson informed Mr. Hardy that a Budget Committee Member asked what effect a 5% decrease would make on the budget and the Superintendent said it would be detrimental to our district.

Rob Hardy, Fletcher Drive wanted to know if the 5% proposed budget cut was voted on during their regular meeting. Was it offered as a potential?

Budget Committee Chair Dan Guimond said it was not a potential adjustment at the budget meeting and was a petitioned warrant article brought up since.

Rob Hardy, Fletcher Drive then asked if it was discussed as well as the impacts to the district. School Board Member Megan Larson answered yes.

Moderator Paul Leonard addressed the public with regard to restricting this article. He then moved to restrict reconsideration

ARTICLE 3

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

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



and further to raise and appropriate the sum of **One Hundred Eighty-Five Thousand, Two Hundred and Sixteen dollars (\$185,216)** for the 2014-2015 fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement that would be paid at current staffing levels? *(Majority vote required).*

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

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

School Board Member Thomas Gellar wanted to recognize the burden to Pelham taxpayers but feels the teachers need to be rewarded for their contributions and expectations. The teachers are currently working without a contract so they are working under their previous contracts. They have been working with no change to their salaries or benefits although costs will increase due to insurance hikes. Not having a contract will create challenges to recruitment and retention in certain positions. They also anticipate potential liabilities due to implementation of the Affordable Care Act. He spoke about specific items that were negotiated such as term, dollar raises for all steps – \$1,300 per year (this favors lower levels as a percentage increase and step is included in this amount), and insurance concessions to offset cost of raises. Changes in depth to insurance include elimination of high-cost Comp 100 plans, adding a new high deductible plan, increased copays from \$5 to \$20. Transferring cost from insurance to salary lessens impact of rate hikes. The total cost impact to taxpayer would be 1.64% (estimated) increase for fiscal year ending June 2015 and 1.74% (estimated) increase for fiscal year ending June 2016. Other changes would include revising recognition language clause where they will recognize part-time teachers at prorated levels, identifying qualification for union membership and removing redundant language. Also revising conditions of employment clause including cleaning up language and increasing the kindergarten class size from 16 to 18.

Bill Scanzani, Victoria Circle stated that he reads all these contracts and feels that this is a very fair contract and commended the School Board on the hard work they put forth. He wanted to know along with the high deductible plan offered if they will give the teachers or other employees on this plan an opportunity to create a health savings account?

Superintendent Amanda Lecaroz answered Mr. Scanzani stating that this is a two year contract and they do have plans to address some of these issues in future negotiations. Her goal was to come up with a fair contract so the teachers do not go another year without any compensation. They didn't want to make too many changes right out of the gate. They will consider these suggestions in the future

Darlene Greenwood, Arlene Drive stated that as a member of PESPA and a teacher at Pelham Elementary School, she just wanted to share some thoughts with the public. She works with some of the most talented educators in the State of New Hampshire and it's a privilege to work with this group who continue to strive to get excellence from these children. It's their goal to inspire and help the students meet their maximum level of potential. The teachers would like to ask for your support during election time and will continue to do their best for the children.

Danielle Pilato, Lawrence Corner Road was asked to read a letter on behalf of resident Karen Robito of Dodge Road who was unable to attend this evening. The letter stated that as a parent and former teacher, Karen knows how much time and after hours our teachers put into their work for our children and the community. She has witnessed in the classroom volunteering how hard they work to ensure our children have a successful education. The Unified Arts Teachers are also wonderful and diligent in the studies taught within our schools. As her oldest is getting ready to move onto the Middle School she has heard from numerous parents that the same education and dedication will follow her experience thus far. She also knows how much work goes into planning, preparing, correcting papers and report card throughout the year. She feels that they should be rewarded and should not make any less than our surrounding towns. She wanted to urge this community to please vote for the teachers contracts.

Doug Vincent, Arlene Drive learned this fall that out of the 162 school districts in New Hampshire, 157 have per pupil cost higher than here in Pelham. What is remarkable about this number is how much Pelham accomplishes with the money per student. Facilities are important but the leaders and the teachers in our district are absolutely critical. If people were more aware of the value that is being provided, they would be more inclined to increase the investment in our future on both facilities and supporting teachers and staff.

Susan Harden, Burns Road stated that after last year's Deliberative Session the Committee listened to what was said with regard to insurance. She serves on two committees and feels that they had a good bargaining session with the School Board to accomplish what is needed and was happy they did not have to go into mediation. They wanted to be able to address the concerns with the town and they continued, and will continue, to work regardless of whether the



contract is in place or not. She is hoping that this contract brought forth is reasonable and the town will support this contract.

School Board Member Deb Ryan reiterated what Susan Harden had to say. The teachers came to the table completely aware of the tax payers in this town and understood based on the contracts failing last year exactly where they needed to be and what needed to be done. It was a very collegial environment and she wanted to thank them for their efforts in negotiating this contract.

Moderator Paul Leonard addressed the public with regard to restricting this article. He then moved to restrict reconsideration.

ARTICLE 4

Shall the Pelham School District vote to approve the cost items included in the collective bargaining agreement reached between the Pelham School District and the Pelham

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

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

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

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

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

School Board Member Deb Ryan spoke of the negotiation between both parties as well as being cognizant of the taxpayers. We need to recognize the IA's contributions to educational delivery and the expectations of working with our special needs students. Currently the IA's are working without a contract which means no change in their salaries or benefits. They also want to align themselves with implementation of the Affordable Care Act to avoid potential liabilities. The objective of this contract is to enter into a three year agreement. If both CBA's passed, new contracts for PEA and PESPA would be negotiated in alternative years. Staggered contracts create stability for taxpayers. The increase in pay is very modest. They are eliminating the Com-100 plan as it is outdated, high cost, and no longer offered to new subscribers. They changed the driver to Blue Choice POS Plan. PSD pays 55% of this plan but saves money due to driver change. Both prescription copays and office copays have been increased from \$5 to \$20.

They added a new high deductible plan which is intended to address "Affordability" provisions in ACA. PSD is paying 60% of a single plan. Cost impact to tax payers would be 4.02% for fiscal year ending June 2015 totaling \$89,292. For fiscal year ending 2016 you are looking at a 1.86% totaling \$42,999. Fiscal year ending 2017 a 2.48% increase totaling \$58,373 (all three years of increases include steps, wages and FICA, etc.). The three year average on this impact is 2.78% and this agreement covers 102 PESPA Employees. These are rather modest increases. Other changes were in the contract language. They added a Professional Development Day.

Also added is a Catastrophic Illness Bank with provisions. Additional slides were presented with the modest increases before and after changes. They did go to mediation and worked hard with PESPA and was done in a fair fashion.

Lucy Wilkerson, Balcom Road has two daughters that are educators and she wanted to give you an idea of what their days are like; planning meetings with students before classes, work through lunches and not getting home until 8, correcting papers and their weekends are spent planning. Her and her husband work in the private sector and if someone told them that after all the work they do they weren't even worthy of a cost of living raise they would be looking for a different job.



Brenda Hobbs, Windham Road stated that she is President of PESA and is coming before the public again asking for your support on this article. They have been trying for two years to come up with a fair contract and many of the points Mrs. Ryan spoke of are true. Many of the IA and the support staff in Pelham Schools work two and three jobs. Many of them are single moms raising children. We have lots of concerns and worries. They wanted more and realize this is a burden to the tax payers of the Town of Pelham but you still have support staff in the school that don't even get a paycheck. She couldn't imagine getting up every day and putting in the hours of work they do and having to write a check to the Town of Pelham. We are not asking for a lot. More requirements need to be met, more data to be collected. Every year the support staff does these things for the children of Pelham. They are here because they enjoy their jobs and want to work with the children of Pelham. She clarified the step system is three and four year steps and in order to get your first raise you need to complete three years of work for the Pelham School District. They worked diligently with the school board and Mr. Gellar was great. He worked to obtain as much information as possible. The town of Pelham will see that our schools cannot operate without the help of the support staff.

School Board Member Thomas Gellar thanked Mrs. Hobbs for her comments. He then stated that going into this process the negotiating team as well as himself felt it was very important to recognize the issues and come up with something to present to the voters. Now it's in the voter's hands and they hope you will recognize the merits at hand and vote accordingly.

Bill Scanzani, Victoria Circle stated that his wife is an IA and a member of PESPA. Although he is supporting this contract, his concern is that contribution rates with regard to medical is that the employer only pays a percentage of a single plan. An employee that has a family plan still only receives a percentage of a single plan. The rest needs to be covered by the employee. He does feel that in honest fairness we should be looking at how we compensate all the employees and pay a percentage of the full health plan. If we don't meet the ACA requirements then the school will have to pay an ACA tax to the federal government. I would rather spend the money in my own school district than the federal government.

Kathy Yost, Hobbs Road wanted to give a prospective from a parent's point of view. They use the para assistance at the school for their son and wanted to let everyone know that the IA's are so compassionate and teach him the skills he needs in life. These people are making a big impact on our community and our kids and the people we care about. She feels this is a great thing they and they deserve this contract.

Darlene Greenwood, Arlene Drive stated that as a teacher in the Elementary School it is a great asset having these assistants helping them in the classroom. It breaks her heart to hear that some IA's are working this hard only to give back money to the district and suggested that this should be looked at in the future.

Cheryl Andrews, Radcliffe Drive a teacher at Pelham Elementary stated that she has two children ages 23 and 25. Her 25 year old still has special needs and is currently enrolled in college. She asked him what the difference between college and earlier schooling was and he stated that he doesn't have the people to help like he did in Pelham Schools. He had good teachers and great help from the support staff.

Susan Harden, Burns Road stated that when she first came to Pelham she spent some time as an IA before she became a teacher. She knows what it is like and is fully supporting this support staff. They are their high hand in the classroom and they could not operate without them.

Moderator Paul Leonard addressed the public with regard to restricting this article. He then moved to restrict reconsideration.

ARTICLE 5

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

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

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

School Board Member Carl Wiswell spoke to the purpose of the article. He stated that this is to prevent unexpected



changes to mandatory Special Education expenses from severely impacting the General Education account. An example would be a new Special Needs student moving to Pelham requiring tuition to another school. It can cost up to over 100k for a single student depending on their needs. We would have to find these funds if need be and this is simply a way to provide some flexibility and protection to keep this from effecting all the other students we have in town and manage their education as well.

Sheila Marcoux, Brandy Lane believes that placement of this article on this ballot shows solid fiscal planning on behalf of the school board. It is our legal and moral responsibility to educate all children in our town whether they are identified with an educational disability or not. We don't have a choice in the matter and it is Federal Law. It's impossible to budget for students that might move into our town. We have capital reserve funds for expensive items that we plan for in the future as well as Reserve funds for unexpected emergencies. This is exactly what this fund is for.

School Board Member Megan Larson informed the public that one of the areas she has seen continual increase is in special education. Two years ago they had a warrant article on the ballot due to a deficit of \$277,000 with regard to Special Education needs. This is the reason why they are putting this capital reserve in place so it can only be used for special education and nothing else.

Budget Committee Chair, Dan Guimond stated that the Budget Committee doesn't really like contingency plans but this particular article they fully recommend due to the nature. This protects the regular students while covering special needs children as well. They can't plan for unexpected Special Needs children moving into our town and this Reserve Fund will help with this matter.

Moderator Paul Leonard addressed the public with regard to restricting this article. He then moved to restrict reconsideration

ARTICLE 6 (By Petition)

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

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

***Recommended by the Budget Committee
(7-3-00)***

Principal Hank Golec, Gold Winterberry Road stated that even though they are not part of the public school district they feel as though they are a partnership with the Town of Pelham. Youth sports use some of our facilities and even Pelham's School Nurse has used some of our equipment that was lent out from time to time. This money helps keep their nursing services for 101 Pelham Students. He stated that if 4 students left St. Pat's that it would be a \$40K impact on the School District and the \$32K will take care of 101 Pelham Students. It's a benefit to the town and the school system and we feel that we are a part of the town of Pelham. Thank you.

Hal Lynde, Jeremy Hill Road supports this article and for years the town has also. It's an investment for the tax payers of Pelham. If St. Pat's weren't available to our kids then some of them would be in our schools at an additional cost. This money is not used for teaching it is only for nursing needs.

Bill Scanzani, Victoria Circle spoke to the fact that our town has been supporting this money for St. Patrick School since the 70's. This article has nothing to do with Church vs. State. These are services allowed by the Federal Government and the State. In the past this money being asked for was in the Operating Budget so the voters did not have to vote on it. Recent School Members have not put it in the budget and have required it to be a separate vote. He asked that the public support this and that the School Board in the future consider adding it to the Operating Budget so it does not need to be looked at and discussed year after year.

Bill McDevitt, Lane Road wanted to know why it's not recommend by the School Board (1-4)? School Board Member Megan Larson stated that they had some initiatives this year that they wanted to keep a very tight budget for, especially having the two contracts as well as the High School renovation. She added that nobody came to our Board Meetings and presented it to us. Personally, she was not going to vote for anything that would increase our budget. This is not currently funded in this year's budget.

School Board Member Deb Ryan made a slight correction and wanted to reiterate that last year this article was voted



down. It was taken that the tax payers are not willing to support it.

Bill McDevitt, Lane Road stated that for the record he does not have any children or grandchildren attending St. Patrick School. At the end of this session a meeting is taking place and he asked that the School Board reconsider their recommendations on this article. It is unfortunate that St. Pat's did not come forth in time and it was also unusual for this article not to get approved last year as it always has.

Budget Committee Chair Dan Gumond informed the town that some years ago the Budget Committee took this money out of the Operating Budget and did a separate warrant article so that it was spent at St. Patrick's School. If the children were to come to Pelham Public School System it would cost us a lot more than \$32K.

Dave Hennessey, Dutton Road stated that he doesn't have children in either school, public or private. He does not attend St. Patrick's Church but is just a tax payer in this town who does routinely work hard to support the proposals for new schools, the contract talks, and votes for education in this town. This is not for support of church or school; it's for a school nurse. This should be reconsidered.

School Board Member Thomas Gellar was very much on the fence and it would have been nice if someone was there to explain this at the time of the vote. When they vote for this money to go to the school it benefits the entire population of the St. Pats and not just the 101 from Pelham. He also believes that this is segregating a portion of the other population of school age students that do not attend public schools. He felt at the time this article was too discretionary and not embracing of the entire student population of the community which includes public, private and home schooling.

Melissa Chohen-Fyffe, Jericho Road wanted to know if there is a nurse at Pelham High School? Do parents pay tuition into St. Pat's? If the parents paid tuition into St. Pat's then she feels that the parents should increase the tuition to cover the cost of their children's education and services at St. Pat's. Her children attend Lawrence Academy and that's what they do. She is happy to support the public school articles but does not feel comfortable supporting a private school.

Doug Viger, Valley Hill Road asked how a student that has a learning disability would be handled if he goes to St. Pats and this article fails.

Superintendent Amanda Lecaroz answered Mr. Viger letting him know that they do send some staff to St. Pats School and service some of their students. Along with Special Education Services, they provide transportation as well.

Bill Scanzani, Victoria Circle wanted to let us know that St. Pat's has many organizations and committees within the church and as such they support our public schools. This article is a class 1 service for a nurse and it's not a State vs. Church issue. He believes it should be put into the Operating Budget.

Megan Barr, Golden Brook Drive wanted to know how this service is being paid this current school year since it was voted down last year?

Principal Hank Golec, Gold Winterberry Road stated they were able to hire a nurse at a lot less than the \$32K salary. It is being paid for out of their budget but there budget is pretty tight. In the future it could jeopardize the school.

Moderator Paul Leonard addressed the public with regard to restricting this article. He then moved to restrict reconsideration

Moderator Paul Leonard wanted to address the public with some housekeeping items before moving onto the last article at hand. He thanked everyone in the audience for coming out on a Friday night and also for rearranging their schedules due to the snow storm this year. He is very happy with the amount of people that were able to attend. He also thanked the ballot clerks, support staff, and PTV Crew. A friendly reminder that voter cards are to be returned to the ballot clerks on the way out. He informed the audience that the second session will resume at the voting polls on Tuesday, March 11, 2014 from 7:00 a.m. to 8:00 p.m. at the High School.

ARTICLE 7 (By Petition)

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

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

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



Leo Rush, Old Lawrence Road stated that he put this petition on the warrant article to see how the town feels about the budget process. He submitted a petition on the town side as well and doesn't think they showed much courage by diminishing it back to \$0 and that the town did not want to know how the people felt about how things are run. He thinks this article should stay the way it is and believes it's a legal warrant article and illegal to amend it. He feels that if this passes then it's time for everyone to stand up and find out what's going on. If it loses then the School Board and Budget Committee are doing a good job. He doesn't think it should be changed.

Linda Dart-Kathios, Greenmeadow Drive made a personal comment that she doesn't feel anyone should put a petition warrant article on a ballot to see how the town feels about it. A 5% cut in the school budget is devastating and would affect all our children. She wanted to make an amendment to change the article from \$1,375,000.000 to \$0 and the percentage to 0%.

Budget Committee Chair, Dan Guimond seconded this request. He stated that we had a Motion on the floor and a Second. Paul Leonard read the amended article to read as follows:

"To see if the voters will authorize the reduction of the school budget by \$0 (approximately 0%)" Motion was then carried and Article 7 will be amended to read \$0 (approximately 0%).

Hal Lynde, Jeremy Hill Road wanted to address Leos comment about it being illegal to modify the number in the warrant article. The petition warrant article has been presented to the town meeting. The Town meeting has the right to amend which we did. It is totally legal.

Ed Gleason, Bush Hill Road gave further clarification that these articles cannot be changed as to their intent but can be reduced monetarily.

Moderator Paul Leonard also spoke to this stating that it was verified that day with The Attorney General Offices, Secretary of State and Department of Revenue that there is no distinction between a petition warrant article and a regular warrant article. You cannot change the intent except for minor corrections in text but you can change the dollar amount.

Moderator Paul Leonard addressed the public with regard to restricting this article. He then moved to restrict reconsideration

There were 85 registered voters in attendance this session. Articles 1 through 7 were adopted and will be placed on the official ballot.

The meeting was adjourned at 9:30 p.m.

Respectfully submitted,

Melissa Binette
School District Clerk



2014 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT

**PELHAM SCHOOL DISTRICT
ANNUAL FINANCIAL REPORT
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2014**

**2014 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT** (cont.)

PELHAM SCHOOL DISTRICT
ANNUAL FINANCIAL REPORT
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2014

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2014 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT *(cont.)*

*PELHAM SCHOOL DISTRICT
ANNUAL FINANCIAL REPORT
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2014*

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2014 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT *(cont.)*



PLODZIK & SANDERSON

Professional Association/Accountants & Auditors

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INDEPENDENT AUDITOR'S REPORT

To the Members of the School Board
Pelham School District
Pelham, New Hampshire

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and aggregate remaining fund information of the Pelham School District as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the School District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Governmental Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and aggregate remaining fund information of the Pelham School District as of June 30, 2014, and the respective changes in financial position and the respective budgetary comparison for the general fund and major grants fund, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information - Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis (pages 3 through 16) and the Schedule of Funding Progress for Other Postemployment Benefit Plan (page 40) be presented to supplement the basic financial statements. Such information, although



2014 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT (cont.)

Pelham School District Independent Auditor's Report

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

Other Information - Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Pelham School District's basic financial statements. The combining and individual fund financial schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. The Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements.

The combining and individual fund financial schedules and the Schedule of Expenditures of Federal Awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial schedules and the Schedule of Expenditures of Federal Awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Report on Other Legal and Regulatory Requirements

In accordance with *Government Auditing Standards*, we have also issued our report dated January 30, 2015 on our consideration of the Pelham School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Pelham School District's internal control over financial reporting and compliance.

January 30, 2015

Sheryl A. Platt, CPA

PLODZIK & SANDERSON
Professional Association



2014 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT *(cont.)*

PELHAM SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A) OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2014

The Superintendent of Schools and Business Administrator of New Hampshire School Administrative Unit (SAU) #28, as management of the Pelham School District (the District), offer readers of the District's annual financial statements this narrative discussion and analysis of the financial activities of the District for the fiscal year which ended June 30, 2014. The District has prepared this discussion and analysis to encourage readers to consider the information presented here in conjunction with additional information found within the body of the annual financial statements.

FINANCIAL HIGHLIGHTS

- The District's total net position for the year ending June 30, 2014, was \$16,923,200. Net position increased by \$1,109,204 between July 1, 2013 and June 30, 2014. The District's total net position consisted of \$14,587,153 in capital assets net of debt, \$233,289 restricted for food service fund and an unrestricted net position balance of \$2,102,758.
- The District initiated an addition and renovation project to Pelham High School. The District did not issue any bonds in fiscal year 2014. The District did enter into a \$1.1 million five-year capital lease for a new SAU/classroom modular building.
- During the year, the District's General Fund Non-GAAP budgetary expenditures and transfers of \$24,380,982 were \$1,456,689 less than the final adjusted budget and the General Fund Non-GAAP budgetary revenues of \$25,928,899 were \$315,788 higher than the final adjusted budget. Revenues consist of: charges for services; operating grants and contributions; and general revenues (which consist of local and state property tax assessments, state and federal grants and contributions not restricted to purpose).
- At the end of the current fiscal year, the unassigned fund balance for the General Fund was \$1,404,305, or 5.76% of total General Fund expenditures, an increase of 505.15% from the prior year. Major contributing factors to this fund balance were: a \$304,326 operating budget underspend from the RSA 198:20 (b) hearing budget adjustment for the HealthTrust Payment Holiday; a \$113,872 underspend from the FY13 budget carryover in the PHS HVAC/sprinkler special warrant article; a \$1,038,491 underspend in the general fund operating budget exclusive of the above two items; and \$315,788 in unanticipated revenues which must be returned to the taxpayers.
- During the year, the District received \$556,763 in federal grants, a decrease of \$137,713 or 19.83% less than the prior year.
- During the year the District implemented several new accounting practices that resulted in some changes to the accounts where expenditures were charged, as well as a new fixed asset accounting policy and food service inventory policy. The most significant change was charging employee benefits to the employees' budget unit rather than one district-wide account. As a result of these changes in accounting practices several prior year balances were re-stated to be in line with the changes.

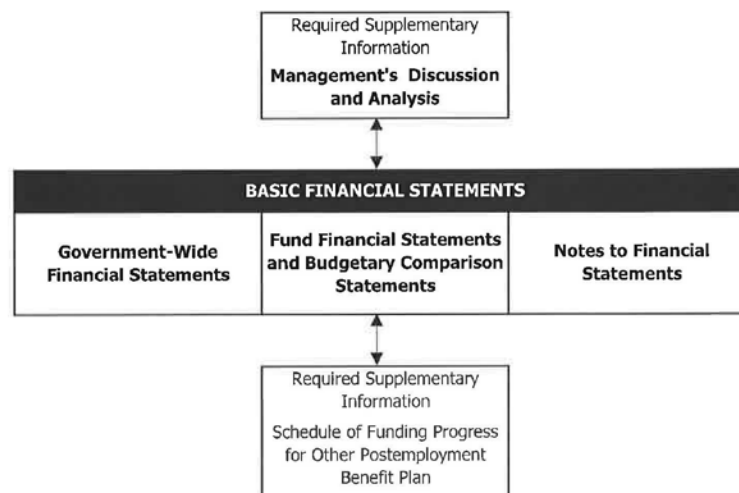
**2014 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT** (cont.)**MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2014****OVERVIEW OF FINANCIAL STATEMENTS**

This discussion and analysis are intended to serve as an introduction to the District's annual financial report, which consists of basic financial statements, notes to the financial statements, and related financial information. Our annual financial report consists of five elements: 1) government-wide financial statements, 2) fund financial statements, 3) notes to the financial statements, 4) required supplementary information, and 5) this discussion and analysis. This report also contains other supplementary information in addition to the basic financial statements themselves.

The basic financial statements include two kinds of statements that present different views of the District based upon measurement focus and basis of accounting.

- The first two statements are government-wide financial statements that provide both long-term and short-term information about the District's overall financial status.
- The remaining statements are fund financial statements that focus on individual parts of the District, reporting the District's operations in more detail than the government-wide statements. The governmental funds statements tell how the District's services were financed in the short term as well as what remains for future spending. Fiduciary fund statements provide information about the financial relationships in which the District acts solely as a trustee or agent for the benefit of others to whom the resources belong.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of required supplementary information that further explains and supports the information in the financial statements. The following exhibit shows how the required parts of this annual report are arranged and related to one another.



**2014 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT** (cont.)

MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2014

The following exhibit summarizes the major features of the District's financial statements, including the portion of the District government they cover and the types of information they contain.

	Government-Wide	Fund Statements	
		Governmental	Fiduciary
SCOPE	Entire District government (except fiduciary funds)	All activities of the District that are not proprietary or fiduciary	Instances in which the District is the trustee or agent for someone else's resources
REQUIRED FINANCIAL STATEMENTS	Statement of Net Position	Balance Sheet	Statement of Fiduciary Net Position
	Statement of Activities	Statement of Revenues, Expenditures and Changes in Fund Balances	Statement of Changes in Fiduciary Net Position (not required for agency funds)
ACCOUNTING BASIS	Accrual	Modified Accrual	Accrual
MEASUREMENT FOCUS	Economic Resources	Current Financial Resources	Economic Resources
TYPE OF INFORMATION ASSETS AND LIABILITIES	All assets and liabilities, both financial and capital, short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter, no capital assets included	All assets and liabilities, both short-term and long-term
TYPE OF INFORMATION REVENUES, EXPENSES, AND EXPENDITURES	All revenues and expenses during the year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year, expenditures when goods or services have been received and payment is due during the year or soon thereafter	

The remainder of this overview section of management's discussion and analysis explains the structure and contents of each of the statements.



2014 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT *(cont.)*

MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A) OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2014

Government-wide Financial Statements

The Government-wide Financial Statements show functions of the District that are principally supported by property taxes and intergovernmental revenues as "Governmental Activities." These functions are accounted for in the General Fund, Food Service Fund, Grants Fund, and Capital Projects Fund. Intergovernmental revenues include local, state and federal monies. The governmental activities of the District include instruction, support services, operation and maintenance of plant, student transportation and operation of non-instructional services. Taxes and intergovernmental revenues also support capital assets and related debt.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Fund definitions are part of a state-mandated uniform accounting system and chart of accounts for all New Hampshire School Districts. The District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

All of the funds of the District can be divided into two categories: governmental funds and fiduciary funds. The General Fund, Food Service Fund, Grants Fund, and Capital Projects Fund are consolidated as Governmental Funds. Two of the funds' expenditures are compared to budget in the Budgetary Comparison Statements. All Food Service revenues are expended on program operations and the Grants Fund revenues are spent mainly on instruction. Fiduciary Funds are agency funds established to account for monies belonging to student groups and are shown on a separate schedule.

Notes To The Financial Statements

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net position may serve, over time, as a useful indicator of a government's financial position. The largest portion of the District's net position reflects its investment in capital assets (e.g., land, buildings and improvements, and machinery and equipment); less any related debt used to acquire those assets that is still outstanding. The District uses these capital assets to provide services to its students; consequently, these assets are not available for future spending. Although the District's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The District's financial position is the product of several financial transactions including the net results of activities, the acquisition and payment of debt, the acquisition and disposal of capital assets and the depreciation of capital assets. Summaries of the capital assets, depreciation and long-term debt obligations can be found in the Notes to Financial Statements. Depreciation is included by accounting convention thus the depreciated value of a District asset, as reflected in these reports, does not reflect an asset's useful, market or replacement value.

**2014 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT** (cont.)MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2014**Net Position for the period ending June 30, 2014**

Total net position at year end was \$16,923,200, an increase of \$1,109,204 or 3.95% from the prior year.

Net Position	2014	2013	% Variance
Current Assets	3,332,941	2,141,733	55.62%
Non-current Assets	15,789,004	14,464,137	9.16%
Total Assets	19,121,945	16,605,870	15.15%
Current Liabilities	926,840	160,903	476.02%
Non-current Liabilities	1,271,905	164,174	674.73%
Total Liabilities	2,198,745	325,077	576.38%
Investment in capital assets (net of debt)			
Restricted net position	14,587,153	14,251,412	2.36%
Restricted for food service	233,289	248,146	-5.99%
Unrestricted net position	2,102,758	1,781,235	18.05%
Total Net Assets	16,923,200	16,280,793	3.95%

Change in Net Position

The District's total revenues were \$27,334,722; total expenses were \$26,225,518; resulting in an increase of \$1,109,204 in net position. This year, 92.51% of the District's revenues came from the local tax assessment and the State of New Hampshire, a decrease of 0.91% from last year. The State of New Hampshire's sources include the locally raised state property tax, federal aid received through the state, and the various state aid programs.

The following Statement of Activities provides a more detailed breakdown of revenues and expenses.

**2014 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT** (cont.)MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2014

Statement of Activities	2014	% of Total	2013	% of Total	% Variance
Revenues:					
Program revenues:					
Charges for services	740,014	2.7%	645,269	2.4%	14.68%
Operating grants	1,203,703	4.4%	1,419,441	5.2%	-15.20%
Capital grants	0	0.0%	0	0.0%	0.00%
General revenues:					
School district assessment	17,796,307	65.1%	17,969,905	66.4%	-0.97%
Unrestricted grants	7,236,802	26.5%	6,939,048	25.6%	4.29%
Interest	341	0.0%	691	0.0%	-50.65%
Miscellaneous	357,555	1.3%	106,173	0.4%	236.77%
Total revenues	\$27,334,722	100%	\$27,080,527	100%	0.94%
Program Expenses:					
Instruction	14,542,304	55.5%	11,436,143	43.6%	27.16%
Support services:					
Student	2,129,490	8.1%	1,582,547	6.0%	34.56%
Instructional staff	925,512	3.5%	1,318,060	5.0%	-29.78%
General administration	113,588	0.4%	151,121	0.6%	-24.84%
Executive administration	543,506	2.1%	918,965	3.5%	-40.86%
School administration	1,185,905	4.5%	871,610	3.3%	36.06%
Business	515,480	2.0%	0	0.0%	100.00%
Operation and maintenance of plant	2,212,002	8.4%	1,647,416	6.3%	34.27%
Student transportation	1,706,615	6.5%	1,669,985	6.4%	2.19%
Other	897,045	3.4%	5,129,401	19.5%	-82.51%
Non-instructional services	837,196	3.2%	821,764	3.1%	1.88%
Interest on long-term debt	6,858	0.0%	0	0.0%	100.00%
Facilities acquisition and construction	610,017	2.3%	695,796	2.7%	-12.33%
Total governmental activities	\$26,225,518	100%	\$26,242,808	100%	-0.07%
Change in net position	\$1,109,204		\$837,719		32.41%
Beginning net position, as restated	\$15,813,996		\$15,443,074		2.40%
Ending net position	\$16,923,200		\$16,280,793		3.95%

After reallocating employee benefits that were expended as "other" expenditures, the District's expenditures continue to be largely for instruction (57.94%) and student and instructional staff support services (12.95%).

Revenues

School district assessment was 65.11% of total revenues for the fiscal year ended June 30, 2014, a decrease of 1.25% from the prior year.

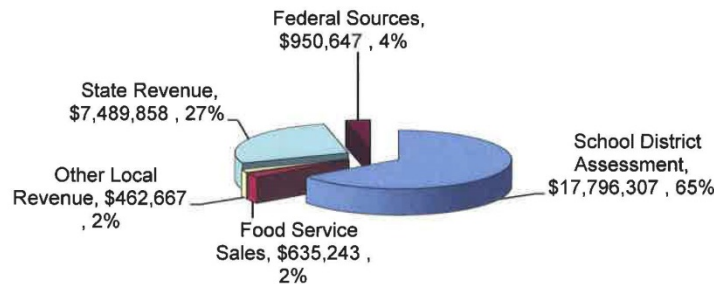
State of New Hampshire source intergovernmental revenues were 27.40% of total revenues for the fiscal year ended June 30, 2014, an increase of 0.34% from the prior year.

**2014 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT** (cont.)**MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2014**

Federal revenues were 3.48% of total revenues for the fiscal year ended June 30, 2014, a decrease of 0.33% from the prior year.

Summary of Revenues

The biggest share, \$25,286,165 (92.51%), of revenue was derived from local appropriations and intergovernmental sources (State of NH). The state property tax is included as part of intergovernmental revenue even though it is raised locally. This revenue statement includes all revenues from local, state and federal sources.

School District Total Revenues 2013 - 2014**Expenses**

Expenses are reported on an accrual accounting basis. Amounts over or under the prior year expense amounts in the primary areas of instruction and instructional and staff support is as follows:

- Instruction expenses were 52.55% of total expenses for the fiscal year ended June 30, 2014, an increase of 9.66% from the prior year. This increase was primarily due to the accounting change of expensing employee benefits to their budget unit rather than as a district-wide expense.
- Instructional and staff support service expenses were 11.05% of total expenses for the fiscal year ended June 30, 2014, a decrease of 0.01% from the prior year.

Summary of Expenses

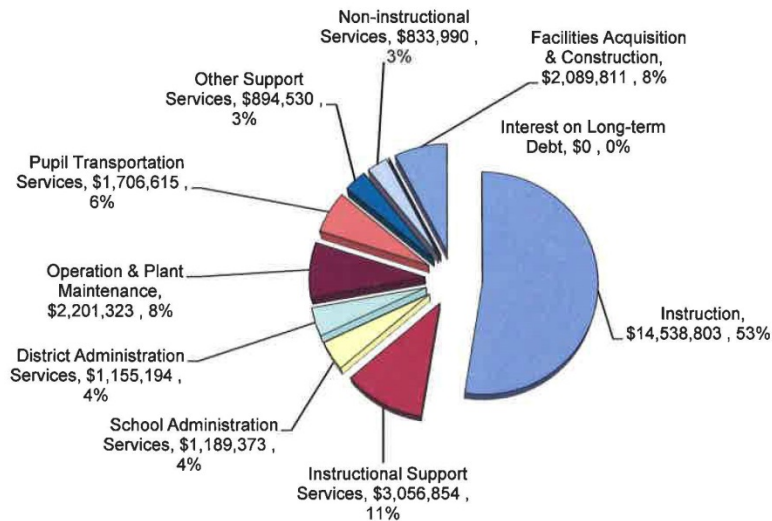
The Pelham School District used its budgetary resources as depicted in the following chart. 63.60% of all expenses were on instruction and instructional support. Federal revenues were expended mostly on special needs instruction and support, teacher professional development, and the district's school lunch program. This expense statement includes expenses paid from local, state and federal appropriations.



2014 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT *(cont.)*

MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A) OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2014

School District Total Expenses 2013 - 2014



Highlighted changes in total expenses include:

- An increase in Instruction spending of \$3,334,686 or 29.76% over the prior year
- An increase in Instructional and Staff Support Services of \$166,530 or 5.76% over the prior year
- An increase of \$1,155,194 in District Administration over the prior year reflecting expenses previously incurred by the old SAU 28 operation.
- An increase in Operation & Plant Maintenance spending of \$553,907 or 33.62% over the prior year
- An increase in Facilities Acquisition & Construction spending of \$1,266,611 or 153.86% higher than the prior year

Governmental Activities

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

**2014 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT** (cont.)MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2014

TOTAL AND NET COST OF SERVICES					
Total Cost of Services					
	2014		2013		Variance
Functions / Programs					
Instruction	\$14,542,304	55.5%	\$11,436,143	43.6%	\$3,106,161
Support services	10,229,143	39.0%	13,289,105	50.6%	(\$3,059,962)
Food service program	837,196	3.2%	821,764	3.1%	\$15,432
Facilities acquisition	610,017	2.3%	695,796	2.7%	(\$85,779)
Unallocated					
Interest	6,858	0.0%	0	0.0%	\$6,858
	<u>\$ 26,225,518</u>	<u>100%</u>	<u>\$ 26,242,808</u>	<u>100%</u>	<u>\$ 1,870,585</u>
Net Cost of Services					
	2014		2013		Variance
Functions / Programs					
Instruction	\$ 13,449,252	55.4%	\$ 10,319,770	42.7%	\$3,129,482
Support services	10,229,143	42.1%	13,199,912	54.6%	(\$2,970,769)
Food service program	(13,469)	-0.1%	(37,380)	-0.2%	\$23,911
Facilities acquisition	610,017	2.5%	695,796	2.9%	(\$85,779)
Unallocated					
Interest	6,858	0.0%	-	0.0%	6,858
	<u>\$ 24,281,801</u>	<u>100%</u>	<u>\$ 24,178,098</u>	<u>100%</u>	<u>\$ 103,703</u>

The total cost of all governmental activities in 2014 was \$26,225,518; the total net cost was \$24,281,801. The primary financing for these activities of the District was as follows:

Property taxes

- The amount that was paid by taxpayers through property taxes was \$21,559,755; which consisted of \$17,796,307 paid in the form of local property taxes and \$3,359,266 paid in the form of property taxes under the State of New Hampshire state-wide education tax system raised locally for the annual school district assessment.
- An additional amount of \$3,877,038 was received from the State of New Hampshire under the "adequacy grant" provisions of the State's educational funding system, which in addition to other State funding sources includes statewide property taxes collected from other local governments.

Charges for Services

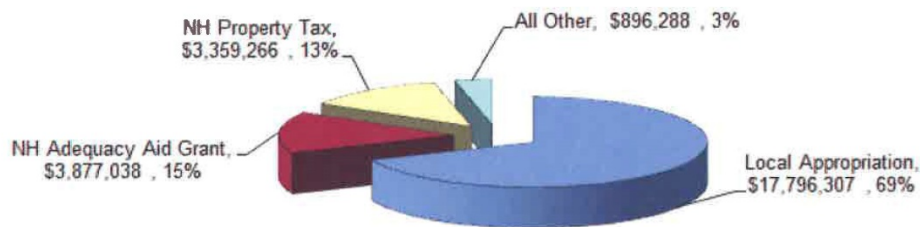
- Total food service revenues of \$850,435 consisted of food service sales and local miscellaneous revenues in the amount of \$635,243 and federal and state food nutrition program operating contributions (free and reduced lunch reimbursements and commodities) of \$215,192.

Operating Grants and Contributions

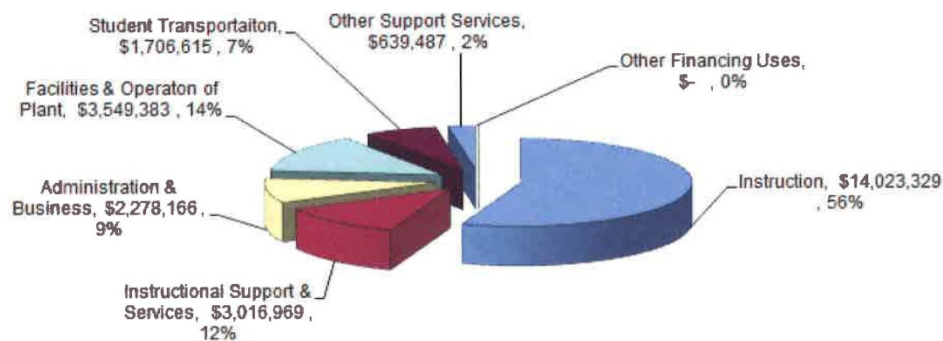
- Federal grants for instruction were received in the amount of \$553,837.

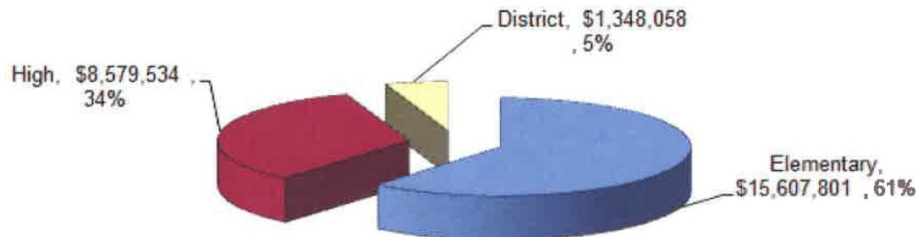
**2014 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT** (cont.)**MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2014****INDIVIDUAL FUND ANALYSIS****General Fund**

The General Fund is what most people think of as “the budget”, since it is the focal point of the Annual Deliberative Session and largely supported by locally raised taxes. The local appropriation and the state property tax are raised locally and make up 81.59% of general fund revenues. Together, the revenues raised locally and the state adequacy grant comprises 96.54% of the District's General Fund Budgetary Revenues. Also depicted below are expenditures and percentages by grade level and district wide including all facilities acquisition and construction expenditures, but excluding interfund transfers.

General Fund Budgetary Revenues 2013 - 2014

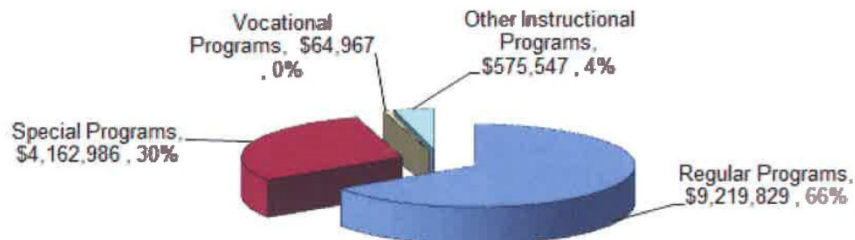
In 2014, instruction made up 56.12% of all general fund expenditures, a decrease of 2.81% from the prior year re-allocated expenditures, while all other support services including transportation, operation of plant, and administration make up 38.61% of all General Fund expenditures, an increase of 1.18% from the prior year. The remaining 5.28% includes facility acquisition & construction and fund transfers, an increase of 1.64% from the prior year. The following charts provide a more detailed depiction of the makeup and proportions of the expenditures in these broad categories.

**General Fund Budgetary Expenditures by Functions
2013-2014**

**2014 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT** (cont.)**MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2014****General Fund Budgetary Expenditures by Grade Level
2013 - 2014**

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

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

**General Fund Budgetary Expenditures for Instruction
2013 - 2014****SUMMARY OF FEDERAL SUPPORT OF THE DISTRICT**

During fiscal year 2014, the Pelham School District applied for and received the following significant federal grants:

- Special Education, Individuals with Disabilities Education Improvement Act (IDEA) revenues for the current period were \$343,872. These grants funded special needs services and supplies for students throughout the District.
- Title I, Student Achievement and School Accountability Programs revenues for the current period were \$140,972. These grants funded: supplemental instruction for math and reading intervention; summer programming in math and reading; and professional development in math and reading intervention.



2014 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT *(cont.)*

MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A) OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2014

- Title IIA, Improving Teacher Quality State Grants was awarded for the current period in the amount of \$65,112. These grants funded: differentiated instruction professional development; Common Core State Standards professional development; and mentoring.
- A Preschool Grant was awarded for the current period in the amount of \$3,166. The grant was used to purchase materials and equipment.
- U. S. Department of Agriculture National School Lunch Program revenues for the current period were \$203,299. These revenues were used to offset the expenses of the school lunch program.

CAPITAL RESERVE ACCOUNTS

The district has five expendable capital reserve funds (established by voters at an annual school district meeting as trust funds in accordance with statutory requirements) classified as a "Committed" fund balance in the general fund for the basic financial statements. The District's School Building Maintenance, ADA Modif Fund School District, Memorial Athletic Field, School Building Land and School Building Land - HS capital reserve funds increased \$28.94 during the year from \$288,205.44 at June 30, 2013, to \$288,234.38 at June 30, 2014. In accordance with statutory requirements, they are held in custody by the Trustees of Trust Funds of the Town of Pelham and are only released for the restricted specific purposes of the individual funds.

COMMENTS ON GENERAL FUND BUDGET COMPARISONS

- The restated beginning General Fund equity was (\$143,612). General Fund revenues, consisting largely of local taxes and state aid, were \$25,928,928. General Fund expenditures, including fund transfers, were \$25,535,391. The ending fund equity for the District was \$1,825,990 of which \$1,404,305 is an unassigned fund balance, an increase of \$1,547,917 from the prior year's restated unassigned fund balance. The unassigned fund balance is used to lower the amount of money raised by property taxes.
- General Fund actual revenues were greater than the final adjusted budgeted revenues by \$315,788.
- General Fund expenditures were less than the final adjusted budgeted spending by \$1,456,689. The major components of this budget underspend include:
 - \$304,326 operating budget underspend from the RSA 198:20 (b) hearing budget adjustment for the HealthTrust Payment Holiday. \$250,000 of this amount was reported as anticipated revenue to reduce the 2013 tax rate.
 - \$113,872 underspend from the FY13 budget carryover in the PHS HVAC/sprinkler special warrant article. Special warrant article underspends must be returned to the taxpayers.
 - \$293,555.80 or a 1.07% underspend of the 2014 salaries budget. The key contributing factors of this underspend were a \$198,000 underspend from the Instructional Associate (IA) account due to both unfilled positions and staff turnover; and a \$136,000 underspend in the 110 salary account due to staff turnover. Substitute and overtime salaries were overspent by \$41,000.

**2014 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT (cont.)**

MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2014

- Excluding the HealthTrust refund, an \$836,640.27 or 12.87% underspend in benefits. The key contributing factors of this underspend were: a \$362,000 underspend in health insurance; a \$115,000 underspend in dental insurance; a \$266,000 underspend in NH Retirement, and an \$89,000 underspend in FICA/Medicare. Part of the retirement and social security underspend is the result of the underspend in salaries.

Special Education ended the year overspending its budget, including the \$160,000 contingency, by \$165,000.

We are constantly monitoring our budget planning processes to improve the accuracy of our budget assessments and reduce the size and frequency of future budget variances. We expect that the change in budgeting benefits to each budget unit will allow for more accurate budgeting of these accounts. Since it is not possible to know in advance all of the circumstances that might create budget variances, we will continue to estimate future costs based on our experience, judgment, and actual expenditure data.

CAPITAL ASSETS AND DEBT ADMINISTRATION**Capital Assets**

On June 30, 2014, the District reported capital assets of \$15,789,004 (net of accumulated depreciation), which consist of a broad range of capital assets, including land, buildings & improvements, and machinery and equipment.

There were no additions of land assets during the year. Capital asset additions in 2014 included: parking lot expansion at PES; HVAC and sprinkler improvements at PHS; and various technology and facilities equipment.

Governmental Activities	2014	2013	% Variance
Land & Improvements	1,853,963	1,764,528	5.07%
Buildings & Improvements	17,461,608	16,260,390	7.39%
Machinery, Equipment & Vehicles	416,885	394,935	5.56%
Work In Progress	741,753	414,205	79.08%
Totals at Historical Cost	20,474,209	18,834,058	8.71%
Total Accumulated Depreciation	4,685,205	4,397,574	6.54%
NET CAPITAL ASSETS	15,789,004	14,436,484	9.37%

Long-Term Liabilities

On June 30, 2014, the District had \$1,201,851 in capital leases and \$291,147 in compensated absences payable long term liabilities.

The District has implemented the provisions of the Governmental Accounting Standards Board Statement 45 (GASB-45) *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions (OPEB)*, which requires that the long-term cost of retiree health care and obligations for other OPEB benefits be determined on an actuarial basis and reported in the District's annual financial report. The District does not explicitly subsidize health care benefits of its retirees. In general, retirees pay 100% of their benefit costs. However, the State of New Hampshire requires that the District include its retirees in the same insurance pool as active employees, which may result in an implicit cost

**2014 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT** (cont.)

MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2014

to the District as the rates the District pays for its active employees may be higher due to this pooling. This higher rate cost to the District may create a GASB-45 liability to the District. The District has historically funded these higher OPEB costs on a pay-as-you-go basis. Some retirees who meet eligibility requirements under the PEA collective bargaining agreement may qualify for district contributions towards their health and dental insurance costs which are also calculated into the GASB-45 liability to the district.

For the fiscal year ending June 30, 2014 the District's OPEB statement was re-stated due to the SAU split with Windham. The adjusted annual required contribution to cover OPEB obligations was \$372,896 and a required adjustment of \$19,889, which was offset by District pay-as-you-go contributions of \$343,727 and interest on the net OPEB obligation of \$11,633. The net OPEB asset as of June 30, 2014 is \$221,093.

Governmental Activities	2014	2013	% Variance
Compensated Absences	291,147	313,011	33.16%
Capital Leases Payable	1,201,851	212,725	-31.14%
Other Post Employment Benefits Payable	(221,093)	(258,518)	-7.18%
TOTAL LONG-TERM LIABILITIES	1,271,905	267,218	0.66%

FUTURE BUDGETARY IMPLICATIONS

In New Hampshire, the public school fiscal year is July 1 to June 30; other programs, i.e., some federal budgets, operate on a different fiscal calendar, but are reflected in the District overall budget as they impact on the District.

The beginning General Fund unassigned equity for the 2014-2015 fiscal year is \$1,404,305.

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

1. The District successfully bonded through the NH Municipal Bond Bank a twenty year bond for \$20,645,000 after applying a premium received in the amount of \$1,909,000 to reduce the loan amount. The proceeds will be used for an addition and renovations to Pelham High School, and
2. The State of New Hampshire legislature passed new legislation in 2012 that allows school district's with voter approval to withhold up to 2.5% of the current year's net assessment of any uncommitted year-end fund balance, such fund balance to be used only for reducing the tax rate or for emergency expenditures. The School Board is planning to place an article on the warrant to ask the voters to approve the school district's ability to carry a year-end fund balance.

Questions regarding this report should be directed to Ms. Amanda Lecaroz, Superintendent of Schools, or to Mr. Stephen F. Martin, Business Administrator, at (603-635-1145), or by mail at:

Pelham School District
SAU #28
59A Marsh Road
Pelham, NH 03076



2014 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS’ REPORT *(cont.)*

BASIC FINANCIAL STATEMENTS

**2014 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT** (cont.)

EXHIBIT A
PELHAM SCHOOL DISTRICT
Statement of Net Position
June 30, 2014

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 2,899,620
Accounts receivable	5,310
Intergovernmental receivable	428,011
Capital assets, not being depreciated	1,486,433
Capital assets, net of accumulated depreciation	14,302,571
Total assets	<u>19,121,945</u>
LIABILITIES	
Accounts payable	839,969
Intergovernmental payable	298
Retainage payable	75,148
Accrued interest payable	11,425
Noncurrent obligations:	
Due within one year	289,266
Due in more than one year	982,639
Total liabilities	<u>2,198,745</u>
NET POSITION	
Net investment in capital assets	14,587,153
Restricted for food service	233,289
Unrestricted	2,102,758
Total net position	<u>\$ 16,923,200</u>

The notes to the basic financial statements are an integral part of this statement.

**2014 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT** (cont.)

EXHIBIT B
PELHAM SCHOOL DISTRICT
Statement of Activities
For the Fiscal Year Ended June 30, 2014

		Program Revenues		Net (Expense)
		Charges	Operating	Revenue and
		for	Grants and	Change In
	Expenses	Services	Contributions	Net Position
Instruction	\$ 14,542,304	\$ 104,541	\$ 988,511	\$ (13,449,252)
Support services:				
Student	2,129,490	-	-	(2,129,490)
Instructional staff	925,512	-	-	(925,512)
General administration	113,588	-	-	(113,588)
Executive administration	543,506	-	-	(543,506)
School administration	1,185,905	-	-	(1,185,905)
Business	515,480	-	-	(515,480)
Operation and maintenance of plant	2,212,002	-	-	(2,212,002)
Student transportation	1,706,615	-	-	(1,706,615)
Other	897,045	-	-	(897,045)
Noninstructional services	837,196	635,473	215,192	13,469
Interest on long-term debt	6,858	-	-	(6,858)
Facilities acquisition and construction	610,017	-	-	(610,017)
Total governmental activities	<u>\$ 26,225,518</u>	<u>\$ 740,014</u>	<u>\$ 1,203,703</u>	<u>(24,281,801)</u>
General revenues:				
School district assessment				17,796,307
Grants and contributions not restricted to specific programs				7,236,802
Miscellaneous				357,896
Total general revenues				<u>25,391,005</u>
Change in net position				1,109,204
Net position, beginning as restated (see Note 12)				15,813,996
Net position, ending				<u>\$ 16,923,200</u>

The notes to the basic financial statements are an integral part of this statement.

**2014 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT** (cont.)

EXHIBIT C-1
PELHAM SCHOOL DISTRICT
Governmental Funds
Balance Sheet
June 30, 2014

	General	Grants	Capital Project Modular Building	Other Governmental Fund (Food Service)	Total Governmental Funds
ASSETS					
Cash and cash equivalents	\$ 1,866,908	\$ -	\$ 794,493	\$ 238,219	\$ 2,899,620
Accounts receivable	2,380	2,930	-	-	5,310
Intergovernmental receivable	307,018	108,792	-	12,201	428,011
Interfund receivable	108,792	-	-	-	108,792
Total assets	<u>\$ 2,285,098</u>	<u>\$ 111,722</u>	<u>\$ 794,493</u>	<u>\$ 250,420</u>	<u>\$ 3,441,733</u>
LIABILITIES					
Accounts payable	\$ 458,810	\$ 2,930	\$ 361,098	\$ 17,131	\$ 839,969
Intergovernmental payable	298	-	-	-	298
Interfund payable	-	108,792	-	-	108,792
Retainage payable	-	-	75,148	-	75,148
Total liabilities	<u>459,108</u>	<u>111,722</u>	<u>436,246</u>	<u>17,131</u>	<u>1,024,207</u>
FUND BALANCES					
Restricted	-	-	-	233,289	233,289
Committed	288,234	-	358,247	-	646,481
Assigned	133,451	-	-	-	133,451
Unassigned	1,404,305	-	-	-	1,404,305
Total fund balances	<u>1,825,990</u>	<u>-</u>	<u>358,247</u>	<u>233,289</u>	<u>2,417,526</u>
Total liabilities and fund balances	<u>\$ 2,285,098</u>	<u>\$ 111,722</u>	<u>\$ 794,493</u>	<u>\$ 250,420</u>	<u>\$ 3,441,733</u>

The notes to the basic financial statements are an integral part of this statement.

**2014 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT** (cont.)

EXHIBIT C-2
PELHAM SCHOOL DISTRICT
Reconciliation of Balance Sheet of Governmental Funds to the Statement of Net Position
June 30, 2014

Total fund balances of governmental funds (Exhibit C-1)		\$ 2,417,526
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets used in governmental activities are not financial resources, therefore, are not reported in the funds.		
Cost	\$ 20,474,209	
Less accumulated depreciation	<u>(4,685,205)</u>	
		15,789,004
Interfund receivables and payables between governmental funds are eliminated on the Statement of Net Position.		
Receivables	\$ (108,792)	
Payables	<u>108,792</u>	
		-
Interest on long-term debt is not accrued in governmental funds.		
Accrued interest payable		(11,425)
Long-term liabilities are not due and payable in the current period, therefore, are not reported in the funds.		
Capital leases	\$ 1,201,851	
Compensated absences	291,147	
Other postemployment benefits	<u>(221,093)</u>	
		<u>(1,271,905)</u>
Net Position of governmental activities (Exhibit A)		<u><u>\$ 16,923,200</u></u>

The notes to the basic financial statements are an integral part of this statement.

**2014 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT (cont.)**

EXHIBIT C-3
PELHAM SCHOOL DISTRICT
Governmental Funds

Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Fiscal Year Ended June 30, 2014

	General	Grants	Capital Project Modular Building	Other Governmental Fund (Food Service)	Total Governmental Funds
REVENUES					
School district assessment	\$ 17,796,307	\$ -	\$ -	\$ -	\$ 17,796,307
Other local	461,145	1,522	-	635,243	1,097,910
State	7,477,965	-	-	11,893	7,489,858
Federal	193,511	553,837	-	203,299	950,647
Total revenues	<u>25,928,928</u>	<u>555,359</u>	<u>-</u>	<u>850,435</u>	<u>27,334,722</u>
EXPENDITURES					
Current:					
Instruction	14,023,329	515,474	-	-	14,538,803
Support services:					
Student	2,127,546	3,796	-	-	2,131,342
Instructional staff	889,423	36,089	-	-	925,512
General administration	113,588	-	-	-	113,588
Executive administration	526,126	-	-	-	526,126
School administration	1,189,373	-	-	-	1,189,373
Business	515,480	-	-	-	515,480
Operation and maintenance of plant	2,201,323	-	-	-	2,201,323
Student transportation	1,706,615	-	-	-	1,706,615
Other	894,530	-	-	-	894,530
Noninstructional services	-	-	-	833,990	833,990
Facilities acquisition and construction	1,348,058	-	741,753	-	2,089,811
Total expenditures	<u>25,535,391</u>	<u>555,359</u>	<u>741,753</u>	<u>833,990</u>	<u>27,666,493</u>
Excess (deficiency) of revenues over (under) expenditures	393,537	-	(741,753)	16,445	(331,771)
OTHER FINANCING SOURCES					
Inception of capital lease	-	-	1,100,000	-	1,100,000
Net change in fund balances	393,537	-	358,247	16,445	768,229
Fund balances, beginning, as restated (see Note 12)	1,432,453	-	-	216,844	1,649,297
Fund balances, ending	<u>\$ 1,825,990</u>	<u>\$ -</u>	<u>\$ 358,247</u>	<u>\$ 233,289</u>	<u>\$ 2,417,526</u>

The notes to the basic financial statements are an integral part of this statement.

**2014 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT** (cont.)

EXHIBIT C-4
PELHAM SCHOOL DISTRICT
Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balances of Governmental Funds to the Statement of Activities
For the Fiscal Year Ended June 30, 2014

Net change in fund balances of total governmental funds (Exhibit C-3)	\$ 768,229
Amounts reported for governmental activities in the Statement of Activities are different because:	
Governmental funds report capital outlays as expenditures. In the Statement of Activities the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capitalized capital outlay exceeded depreciation expense in the current period.	
Capitalized capital outlay	\$ 1,640,151
Depreciation expense	<u>(287,631)</u>
	1,352,520
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position.	
Inception of capital leases	\$ (1,100,000)
Principal repayment of capital leases	<u>110,874</u>
	(989,126)
Some expenses reported in the Statement of Activities do not require the use of current financial resources, therefore, are not reported as expenditures in governmental funds.	
Increase in accrued interest expense	\$ (6,858)
Decrease in compensated absences payable	21,864
Increase in other postemployment benefits	<u>(37,425)</u>
	(22,419)
Change in net position of governmental activities (Exhibit B)	<u><u>\$ 1,109,204</u></u>

The notes to the basic financial statements are an integral part of this statement.

**2014 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT** (cont.)

EXHIBIT D-1
PELHAM SCHOOL DISTRICT
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Non-GAAP Budgetary Basis)
General Fund
For the Fiscal Year Ended June 30, 2014

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
School district assessment	\$ 17,796,307	\$ 17,796,307	\$ -
Other local	325,500	461,116	135,616
State	7,416,304	7,477,965	61,661
Federal	75,000	193,511	118,511
Total revenues	<u>25,613,111</u>	<u>25,928,899</u>	<u>315,788</u>
EXPENDITURES			
Current:			
Instruction	10,509,504	14,050,057	(3,540,553)
Support services:			
Student	1,518,940	2,105,062	(586,122)
Instructional staff	511,585	891,710	(380,125)
General administration	114,350	113,588	762
Executive administration	368,123	528,622	(160,499)
School administration	908,681	1,177,923	(269,242)
Business	300,051	545,377	(245,326)
Operation and maintenance of plant	1,948,384	2,134,896	(186,512)
Student transportation	1,780,018	1,706,615	73,403
Other	7,429,912	929,813	6,500,099
Facilities acquisition and construction	448,123	197,319	250,804
Total expenditures	<u>25,837,671</u>	<u>24,380,982</u>	<u>1,456,689</u>
Excess (deficiency) of revenues over (under) expenditures	(224,560)	1,547,917	1,772,477
OTHER FINANCING USES			
Transfers out	(7,500)	-	(7,500)
Net change in fund balance	<u>\$ (232,060)</u>	<u>1,547,917</u>	<u>\$ 1,764,977</u>
Unassigned fund balance, beginning as restated (see Note 12)		(143,612)	
Unassigned fund balance, ending		<u>\$ 1,404,305</u>	

The notes to the basic financial statements are an integral part of this statement.

**2014 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT** (cont.)

EXHIBIT D-2
PELHAM SCHOOL DISTRICT
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (GAAP Basis)
Grants Fund
For the Fiscal Year Ended June 30, 2014

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Local	\$ -	\$ 1,522	\$ 1,522
Federal	619,307	553,837	(65,470)
Total revenues	619,307	555,359	(63,948)
EXPENDITURES			
Current:			
Instruction	619,307	515,474	103,833
Support services:			
Student	-	3,796	(3,796)
Instructional staff	-	36,089	(36,089)
Total expenditures	619,307	555,359	63,948
Net change in fund balance	\$ -	-	\$ -
Fund balance, beginning		-	
Fund balance, ending		\$ -	

The notes to the basic financial statements are an integral part of this statement.

**2014 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT** (cont.)

EXHIBIT E-1
PELHAM SCHOOL DISTRICT
Fiduciary Funds
Statement of Fiduciary Net Position
June 30, 2014

	Private Purpose Trust	Agency
ASSETS		
Cash and cash equivalents	\$ -	\$ 284,358
Intergovernmental receivable	3,835	-
Total assets	3,835	284,358
LIABILITIES		
Due to student groups	-	284,358
NET POSITION		
Held in trust for specific purposes	\$ 3,835	\$ -

The notes to the basic financial statements are an integral part of this statement.

**2014 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT** (cont.)

*EXHIBIT E-2
PELHAM SCHOOL DISTRICT
Fiduciary Funds
Statement of Changes in Fiduciary Net Position
For the Fiscal Year Ended June 30, 2014*

	Private Purpose Trust
Additions:	
New funds	\$ 3,935
Deductions:	
Scholarships	<u>100</u>
Change in net position	3,835
Net position, beginning	-
Net position, ending	<u><u>\$ 3,835</u></u>

The notes to the basic financial statements are an integral part of this statement.

**2014 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT** (cont.)

PELHAM SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2014

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2014 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT *(cont.)*

PELHAM SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2014

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1-A Reporting Entity

The Pelham School District, in Pelham, New Hampshire (the School District) is a municipal corporation governed by an elected five-member School Board. The accounting policies of the School District conform to accounting principles generally accepted in the United States of America (GAAP) as applicable to governments. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principals in the United States.

The following is a summary of the more significant accounting policies:

1-B Basis of Accounting, Measurement Focus, and Financial Statement Presentation

The accounts of the School District are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Government-wide Financial Statements – The School District's government-wide financial statements include a Statement of Net Position and a Statement of Activities. These statements present summaries of governmental activities for the School District. Fiduciary activities of the School District are not included in these statements.

These statements are presented on an "economic resources" measurement focus and the accrual basis of accounting. Accordingly, all of the School District's assets, liabilities, and including capital assets and long-term liabilities, are included in the accompanying Statement of Net Position. The Statement of Activities presents changes in net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred, regardless of the timing of related cash flows. The types of transactions reported as program revenues for the School District are reported in two categories: 1) charges for services and 2) operating grants and contributions.

Certain eliminations have been made to interfund activities, payables, and receivables. All internal balances in the Statement of Net Position have been eliminated.

Governmental Fund Financial Statements – Governmental fund financial statements include a balance sheet and a Statement of Revenues, Expenditures, and Changes in Fund Balances for all major governmental funds, and nonmajor funds aggregated. An accompanying schedule is presented to reconcile and explain the differences in fund balances and changes in fund balances as presented in these statements to the net position and changes in net position presented in the government-wide financial statements.

All governmental funds are accounted for on a spending or "current financial resources" measurement focus and the modified accrual basis of accounting. Accordingly, only current assets and current liabilities are included on the balance sheets. The Statement of Revenues, Expenditures, and Changes in Fund Balances present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current position. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measureable and available to finance expenditures of the current period. Accordingly, revenues are recorded when received in cash, except that revenues subject to accrual (generally 60 days after year-end) are recognized when due. The primary revenue sources, which have been treated as susceptible to accrual by the School District, are district assessments, intergovernmental revenues, and other local sources. Expenditures are recorded in the accounting period in which the related fund liability is incurred.

Fiduciary Fund Financial Statements – Fiduciary fund financial statements include a Statement of Fiduciary Net Position and a Statement of Changes in Fiduciary Net Position. These funds account for resources held by the School District for the benefit of other parties, and include the private purpose trust funds and agency funds. Fiduciary funds are accounted for on a spending or "economic resources" measurement focus and the accrual basis of accounting.



2014 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT *(cont.)*

PELHAM SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2014

Major Funds – The School District reports the following major governmental funds:

General Fund – all general revenues and other receipts that are not allocated by law or contracted agreement to another fund are accounted for in this fund. This fund accounts for general operating expenditures, fixed charges, and the capital improvement costs that are not reported in other funds.

Grants Fund – accounts for the resources received from various federal, state, and local agencies. The resources are restricted to accomplishing the various objectives of the grantor agencies.

Modular Building Capital Project Fund – the modular building capital project fund accounts for the activity pertaining to the construction of the SAU offices and additional classrooms.

Nonmajor Funds – The School District also reports one nonmajor governmental fund. All the governmental funds not meeting the criteria established for major funds are presented in the other governmental column of the fund financial statements.

The School District recognizes assets of nonexchange transactions in the period when the underlying transaction occurs, when an enforceable legal claim has arisen, or when all eligibility requirements are met. Revenues are recognized, on the modified accrual basis, when they are measurable and available. Nonexchange transactions occur when one government provides (or receives) value to (from) another party without receiving (or giving) equal or nearly equal value in return. Various intergovernmental revenues, the district assessment, and most donations are examples of nonexchange transactions.

Under the terms of grant agreements, the School District funds certain programs by specific grants, resources, and/or general revenues. Thus when program expenses are incurred, there are both restricted and unrestricted net position available to finance the program. It is the School District's policy to first apply grant resources to such programs and then general revenues.

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Prioritization and Use of Available Resources – When both restricted and unrestricted resources are available for use, it is the School District's practice to use restricted resources first, then unrestricted resources (committed, assigned, and unassigned) as they are needed. When unrestricted resources are available for use in the general fund, it is the School District's policy to use unassigned resources first, then assigned, and then committed as needed. When unrestricted resources are available for use in any other governmental fund, it is the School District's policy to use committed resources first, then assigned, and then unassigned as needed.

1-C Cash and Cash Equivalents

The School District considers all highly liquid investments with an original maturity of three months or less to be cash equivalents. Deposits with financial institutions consist primarily of demand deposits and savings accounts. A cash pool is maintained that is available for use by all funds. Each fund's portion of this pool is reflected on the combined financial statements under the caption "cash and cash equivalents."

New Hampshire statutes require that the School District treasurer have custody of all money belonging to the School District and pay out the same only upon orders of the School Board. The treasurer shall deposit all such monies in participation units in the public deposit investment pool established pursuant to NH RSA 383:22 or in solvent banks in the state. Funds may be deposited in banks outside the state if such banks pledge and deliver to a third party custodial bank or the Federal Reserve Bank, collateral security for such deposits, United States government or government agency obligations or obligations of the State of New Hampshire in value at least equal to the amount of the deposit in each case.

1-D Receivables

Receivables in the government-wide and governmental fund financial statements represent amounts due to the School District at June 30, recorded as revenue, which will be collected in the future and consist primarily of accounts and intergovernmental receivables.

**2014 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT (cont.)**

PELHAM SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2014

1-E Interfund Balances

During the course of operations, numerous transactions occur between individual funds that may result in amounts owed between funds. Short-term interfund loans are reported as "interfund receivables and payables." Interfund receivables and payables between funds are eliminated in the Statement of Net Position.

1-F Capital Assets

General capital assets are those assets of a capital nature which the School District owns. All capital assets are capitalized at cost (or estimated at historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their fair market values as of the date received. The School District maintains a capitalization threshold of \$10,000 per individual item for all classes except infrastructure assets, which has a capitalization threshold of \$100,000 per item, for all assets with one year or more of estimated useful life. Improvements to capital assets are capitalized; the costs of normal maintenance and repairs that do not add to the value of an asset or materially extend the asset's life are expensed.

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position. All reported capital assets are depreciated over their estimated useful lives. Depreciation is computed using the straight-line method over the following useful lives:

	Years
Land improvements	30
Buildings and building improvements	20-50
Machinery and equipment	5-15

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Capital assets are not capitalized and related depreciation is not reported in the fund financial statements.

1-G Compensated Absences

The School District's policy allows certain employees to earn varying amounts of sick pay based on the employee's length of employment. Upon retirement or termination of employment, employees are paid in full for any accrued leave earned as set forth by personnel policy.

An expense and a liability for sick pay and salary-related payments are accrued as the leave is earned in the government-wide financial statements. The compensated absences liability is liquidated using funds to which the liability accrued as the accumulated leave is used.

1-H Long-Term Obligations

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

1-I Claims and Judgments

Claims and judgments are recorded as liabilities if all the conditions of Governmental Accounting Standards Board pronouncements are met. Claims and judgments that would normally be liquidated with expendable available financial resources are recorded during the year as expenditures in the governmental funds. Claims and judgments are recorded in the government-wide financial statements as expense when the related liabilities are incurred. There were no significant claims or judgments at year-end.

1-J Net Position/Fund Balances

Net position in government-wide financial statements is classified as follows:

Net Investment in Capital Assets – This classification includes the School District's capital assets, net of accumulated depreciation, reduced by the outstanding balances of bonds, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.



2014 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT (cont.)

PELHAM SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2014

Restricted Net Position – This classification includes assets that have third-party (statutory, bond covenant, or granting agency) limitation on their use. The School District typically uses restricted assets first, as appropriate opportunities arise, but reserves the right to selectively defer the use until a future project.

Unrestricted Net Position – This classification typically includes unrestricted liquid assets.

In the governmental fund financial statements, fund balance is composed of five classifications designed to disclose the hierarchy of constraint placed on how fund balance can be spent.

The governmental fund types classify fund balances as follows:

Nonspendable – This classification includes amounts that cannot be spent because they are either (a) not in spendable form; or (b) are legally or contractually required to be maintained intact.

Restricted – This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Committed – This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the legislative body (School District Meeting). These amounts cannot be used for any other purpose unless the legislative body removes or changes the specified use by taking the same type of action that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements.

Assigned – This classification includes amounts that are constrained by the School District's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the School Board or through the Board delegating this responsibility to the Superintendent or Business Administrator through the budgetary process.

Unassigned – This classification is the portion of fund balance that has not been restricted, committed, or assigned for a specific purpose.

In accordance with RSA 198:4-b, the School District voted to retain general fund unassigned fund balance of up to 2.5% of the net assessment to be used for emergency expenditures, or to use as a revenue source to reduce the tax rate.

1-K Interfund Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "due to/from other funds." Interfund receivables and payables between funds are eliminated in the Statement of Net Position.

NOTE 2 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

2-A Budgetary Information

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the School District's operations. At its annual meeting, the School District adopts a budget for the current year for the general and grants funds, as well as the nonmajor food service fund. Except as reconciled below, the budget was adopted on a basis consistent with United States generally accepted accounting principles.

Management may transfer appropriations between operating categories as deemed necessary, but expenditures may not legally exceed budgeted appropriations in total. All annual appropriations lapse at year-end unless encumbered.

Encumbrance accounting, under which purchase orders, contracts, and continuing appropriations (certain projects and specific items not fully expended at year-end) are recognized, is employed in the governmental funds. Encumbrances are not the equivalent of expenditures, and are therefore, reported as part of the assigned fund balance at year-end, and are carried forward to supplement appropriations of the subsequent year.

**2014 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT (cont.)**

PELHAM SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2014

State statutes require balanced budgets, but provide for the use of beginning unassigned fund balance to achieve that end. In the fiscal year 2014, \$232,060 of the beginning general fund unassigned fund balance was applied for this purpose.

2-B Budgetary Reconciliation to GAAP Basis

The School District employs certain accounting principles for budgetary reporting purposes that differ from a GAAP basis. The Statement of Revenues, Expenditures, and Changes in Fund Balance – Budgetary Basis presents the actual results to provide a comparison with the budget. The major difference between the budgetary basis and GAAP basis is as follows:

Encumbrances outstanding at year-end do not represent GAAP expenditures or liabilities, but represent budgetary accounting controls. Governmental fund budgets are maintained on the modified accrual basis of accounting except that budgetary basis expenditures include purchase orders and commitments (encumbrances) for goods or services not received at year-end. Encumbrances are recorded to reserve a portion of fund balance in the governmental fund types for commitments for which no liability exists.

The following reconciles the general fund budgetary basis to the GAAP basis:

Revenues:	
Per Exhibit D-1 (budgetary basis)	\$ 25,928,899
Adjustments:	
Basis difference:	
GASB Statement No. 54:	
Miscellaneous revenue of blended funds	29
Per Exhibit C-3 (GAAP basis)	<u>\$ 25,928,928</u>
Expenditures:	
Per Exhibit D-1 (budgetary basis)	\$ 24,380,982
Adjustments:	
Basis difference:	
Encumbrances, beginning	1,287,860
Encumbrances, ending	(133,451)
Per Exhibit C-3 (GAAP basis)	<u>\$ 25,535,391</u>

DETAILED NOTES ON ALL FUNDS**NOTE 3 – CASH AND CASH EQUIVALENTS**

The School District's deposits are entirely covered by federal depository insurance (FDIC) or by collateral held by the School District's agent in the School District's name. The FDIC currently insures the first \$250,000 of the School District's deposits at each financial institution, per case custodian. Deposit balances over \$250,000 are insured by the collateral. As of year-end, the carrying amount of the School District's deposits was \$3,183,978 and the bank balances totaled \$4,564,887.

Cash and cash equivalents reconciliation:

Cash per Statement of Net Position (Exhibit A)	\$ 2,899,620
Cash per Statement of Fiduciary Net Position (Exhibit E-1)	284,358
Total cash and cash equivalents	<u>\$ 3,183,978</u>

NOTE 4 – RECEIVABLES

Receivables at June 30, 2014, consisted of accounts and intergovernmental amounts arising from grants and school lunch program. Receivables are recorded on the School District's financial statements to the extent that the amounts are determined to be material and substantiated not only by supporting documentation, but also by a reasonable, systematic method of determining their existence, completeness, valuation, and collectability.

**2014 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT (cont.)**

PELHAM SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2014

NOTE 5 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2014 consisted of the following:

	Balance, beginning (as restated)	Additions	Retirements	Balance, ending
At cost:				
Not being depreciated:				
Land	\$ 744,680	\$ -	\$ -	\$ 744,680
Construction in progress	414,205	741,753	(414,205)	741,753
Total capital assets not being depreciated	<u>1,158,885</u>	<u>741,753</u>	<u>(414,205)</u>	<u>1,486,433</u>
Being depreciated:				
Land improvements	1,019,848	89,435	-	1,109,283
Buildings and building improvements	16,260,390	1,201,218	-	17,461,608
Machinery and equipment	394,935	21,950	-	416,885
Total capital assets being depreciated	<u>17,675,173</u>	<u>1,312,603</u>	<u>-</u>	<u>18,987,776</u>
Total capital assets	<u>18,834,058</u>	<u>2,054,356</u>	<u>(414,205)</u>	<u>20,474,209</u>
Less accumulated depreciation:				
Land improvements	(494,244)	(22,703)	-	(516,947)
Buildings and building improvements	(3,774,104)	(241,945)	-	(4,016,049)
Machinery and equipment	(129,226)	(22,983)	-	(152,209)
Total accumulated depreciation	<u>(4,397,574)</u>	<u>(287,631)</u>	<u>-</u>	<u>(4,685,205)</u>
Net book value, capital assets being depreciated	<u>13,277,599</u>	<u>1,024,972</u>	<u>-</u>	<u>14,302,571</u>
Net book value, all capital assets	<u>\$ 14,436,484</u>	<u>\$ 1,766,725</u>	<u>\$ (414,205)</u>	<u>\$ 15,789,004</u>

Depreciation expense was charged to functions of the School District based on their usage of the related assets. The amounts allocated to each function are as follows:

Support services:	
Operation and maintenance of plant	\$ 32,629
Other	5,088
Noninstructional services	3,206
Facilities acquisition and construction	246,708
Total depreciation expense	<u>\$ 287,631</u>

NOTE 6 – INTERFUND BALANCES

Interfund receivable and payable balances consisting of overdrafts in pooled cash and budgetary transfers at June 30, 2014, are as follows:

Receivable Fund	Payable Fund	Amount
General	Grants	<u>\$ 108,792</u>

NOTE 7 – CAPITAL LEASES

The School District has entered into certain capital lease agreements under which the related equipment will become the property of the School District when all the terms of the lease agreements are met.

	Standard Interest Rate	Present Value of Remaining Payments as of June 30, 2014
Capital lease obligations:		
Modular library	2.54%	\$ 141,851
Modular building	2.67%	1,060,000
Total capital lease obligations		<u>\$ 1,201,851</u>

**2014 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT (cont.)**

PELHAM SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2014

Leased equipment under capital leases, included in capital assets, is as follows:

	Governmental Activities
Construction in progress:	
Modular building	\$ 741,753
Buildings and building improvements:	
Modular library	465,803
Total equipment	1,207,556
Less: accumulated depreciation	(44,238)
Total capital lease equipment	<u>\$ 1,251,794</u>

The annual requirements to amortize the capital leases payable as of June 30, 2014, including interest payments, are as follows:

Fiscal Year Ending June 30,	Governmental Activities
2015	\$ 290,639
2016	290,639
2017	217,000
2018	217,000
2019	217,000
2020	44,610
Total requirements	1,276,888
Less: interest	75,037
Present value of remaining payments	<u>\$ 1,201,851</u>

Amortization of lease equipment under capital assets is included with depreciation expense.

NOTE 8 – LONG-TERM LIABILITIES

Changes in the School District's long-term liabilities consisted of the following for the year ended June 30, 2014:

	Balance July 1, 2013 (as restated)	Additions	Reductions	Balance June 30, 2014	One Year
Capital leases	\$ 212,725	\$ 1,100,000	\$ 110,874	\$ 1,201,851	\$ 277,916
Compensated absences	313,011	-	21,864	291,147	11,350
Net other postemployment benefits	(258,518)	37,425	-	(221,093)	-
Total long-term liabilities	<u>\$ 267,218</u>	<u>\$ 1,137,425</u>	<u>\$ 132,738</u>	<u>\$ 1,271,905</u>	<u>\$ 289,266</u>

All debt is general obligation debt of the School District, which is backed by its full faith and credit, and will be repaid from general governmental revenues.

**2014 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT (cont.)**

PELHAM SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2014

NOTE 9 – ENCUMBRANCES

Encumbrances outstanding at June 30, 2014 are as follows:

Current:	
Instruction:	
Regular programs	\$ 3,015
Special programs	26,306
Vocational programs	3,180
Other	229
Total instruction	<u>32,730</u>
Support services:	
Student	483
Instructional staff	2,287
Executive administration	2,496
Business	29,897
Operation and maintenance of plant	22,976
Other	35,283
Total support services	<u>93,422</u>
Facilities acquisition and construction	7,299
Total encumbrances	<u>\$ 133,451</u>

NOTE 10 – GOVERNMENTAL ACTIVITIES NET POSITION

The government-wide Statement of Net Position at June 30, 2014 consisted of the following:

Net investment in capital assets:	
Net property, buildings, and equipment	\$ 15,789,004
Less:	
Capital leases payable	(1,201,851)
Total net investment in capital assets	<u>14,587,153</u>
Restricted for food service	233,289
Unrestricted	2,102,758
Total net position	<u>\$ 16,923,200</u>

NOTE 11 – GOVERNMENTAL FUND BALANCES

Governmental fund balances at June 30, 2014 consist of the following:

Restricted:	
Nonmajor funds:	
Food service	\$ 233,289
Committed:	
Major funds:	
General:	
Expendable trust	\$ 288,234
Modular building capital project	<u>358,247</u>
Total committed	646,481

(Continued)

**2014 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT (cont.)**

PELHAM SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2014

Governmental fund balances continued:

Assigned:	
Major funds:	
General:	
Encumbrances	133,451
Unassigned:	
Major fund:	
General	1,404,305
Total governmental fund balances	<u>\$ 2,417,526</u>

NOTE 12 – PRIOR PERIOD ADJUSTMENTS

Net position/fund balance at July 1, 2013 was restated for the following:

	Government-wide Statements	General Fund	Other Governmental Fund (Food Service)
To adjust for recognition of the prior year accrual for summer pay benefits	\$ (375,672)	\$ (375,672)	\$ -
To recognize assets disposed in years prior and adjustments for unreasonable useful lives	(441,858)	-	-
To capitalize prior year expenditures included in current year capital asset addition	414,205	-	-
To remove inventory balance, no longer reported due to change in accounting policy	(31,302)	-	(31,302)
To restate beginning OPEB liability for absorption of SAU No. 28	(32,170)	-	-
Net position/fund balance, as previously reported	16,280,793	1,808,125	248,146
Net position/fund balance, as restated	<u>\$ 15,813,996</u>	<u>\$ 1,432,453</u>	<u>\$ 216,844</u>

NOTE 13 – EMPLOYEE RETIREMENT PLAN

The School District participates in the New Hampshire Retirement System (the System) which is the administrator of a cost-sharing multiple-employer contributory pension plan and trust established in 1967 by RSA 100-A:2 and is qualified as a tax-exempt organization under Sections 401(a) and 501(a) of the Internal Revenue Code. The plan is a contributory, defined benefit plan providing service, disability, death, and vested retirement benefits to members and their beneficiaries. Provision for benefits and contributions are established and can be amended by the New Hampshire Legislature. The System issues a publicly available financial report that may be obtained by writing the New Hampshire Retirement System, 54 Regional Drive, Concord, NH 03301.

The System is financed by contributions from both the employees and the School District. Member contribution rates are established and may be amended by the State legislature while employer contribution rates are set by the System trustees based on an actuarial valuation. All employees are required to contribute 7% of earnable compensation. For fiscal year 2014, the School District contributed 14.16% for teachers and 10.77% for other employees. The contribution requirements for the fiscal years 2012, 2013, and 2014 were \$1,078,733, \$1,110,425, and \$1,406,493, respectively, which were paid in full in each year.

NOTE 14 – OTHER POSTEMPLOYMENT BENEFITS (OPEB)

In addition to pension benefits described in the preceding note, the School District provides postemployment benefit options for health care and dental insurance to eligible retirees. The benefits are provided in accordance with the School District's agreements, or collective bargaining agreements, and the Consolidated Omnibus Budget Reconciliation Act of 1985 (COBRA). The criteria to determine eligibility include: years of service, employee age, and whether the employee has vested in the respective retirement plan. The School District funds the benefits on a pay-as-you-go basis. Eligible employees are required to pay set premiums for a portion of the cost with the School District subsidizing the remaining costs. Expenses for the postretirement health care benefits are recognized as eligible employee claims are paid.

**2014 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT (cont.)**

PELHAM SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2014

GASB Statement No. 45, as amended by GASB Statement No. 57, was implemented by the School District during the 2011 fiscal year, and requires that the long-term cost of retirement health care and obligations for other postemployment benefits (OPEB) be determined on an actuarial basis and reported similar to pension plans. GASB Statement No. 45 does not mandate the pre-funding of postemployment benefit liabilities. Nevertheless, any pre-funding of these benefits will help minimize or eliminate the postemployment benefit obligation that will be required to be reported on the financial statements.

The School District has overfunded the annual required contribution (ARC), an actuarially determined rate in accordance with the parameters of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities over a period not to exceed 15 years. The following table presents the OPEB cost for the year, the amount contributed and changes in the OPEB plan for fiscal year 2014:

Annual required contribution/OPEB cost	\$ 372,896
Interest on net OPEB obligation	(11,633)
Adjustment to annual required contribution	19,889
Annual OPEB cost (expense)	381,152
Contributions made	(343,727)
Increase in net OPEB obligation	37,425
Net OPEB obligation - beginning of year, as restated	(258,518)
Net OPEB obligation - end of year	<u>\$ (221,093)</u>

The School District's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for the year ending June 30, 2014 and the two preceding years were as follows:

Fiscal Year Ended	Annual OPEB		Net OPEB Obligation
	Contribution Cost	Percentage Contributed	
June 30, 2012	\$ 313,293	104.05%	\$ (278,523)
June 30, 2013	\$ 300,323	149.50%	\$ (290,688)
June 30, 2014	\$ 381,152	92.18%	\$ (221,093)

As of July 1, 2013, the date of the most recent actuarial valuation, the actuarial accrued liability (AAL) for benefits was \$2,583,801, with no actuarial value of assets, resulting in an unfunded actuarial accrued liability (UAAL) of \$2,583,801. The covered payroll (annual payroll of active employees covered by the plan) was \$13,328,171 during fiscal year 2014, and the ratio of the UAAL to the covered payroll was 21%.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. Examples include assumptions about future employment, mortality, and the health care cost trend. Actuarially determined amounts are subject to continual revisions as actual results are compared with past expectations and new estimates are made about the future. The Schedule of Funding Progress for Other Postemployment Benefits Plan, presented as required supplementary information following the notes to the financial statements, is designed to present multiyear trend information about whether the actuarial value of the plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The projection of benefits for financial reporting purposes does not explicitly incorporate the potential effects of legal or contractual funding limitations on the pattern of cost sharing between the employer and plan members in the future. The actuarial methods and assumptions used include techniques that are designed to reduce the effect of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the July 1, 2013 actuarial valuation, the projected unit credit cost method was used. The actuarial assumptions included a 4.5% investment rate of return per annum. The projected annual health care cost trend is 10% initially, reduced by decrements to an ultimate rate of 5% after four years. The UAAL is being amortized as a level dollar amount over an open basis. The remaining amortization period at June 30, 2014 was 29 years.

**2014 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT (cont.)**

PELHAM SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2014

NOTE 15 – RISK MANAGEMENT

The School District is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors or omissions; injuries to employees; or natural disasters. During fiscal year 2014, the School District was a member of the New Hampshire Public Risk Management Exchange (Primex³) Workers' Compensation and Property/Liability Programs. This entity is considered a public entity risk pool, currently operating as common risk management and insurance program for member School Districts and cities.

The New Hampshire Public Risk Management Exchange (Primex³) Workers' Compensation and Property/Liability Programs are pooled risk management programs under RSAs 5-B and 281-A. Coverage was provided from July 1 to June 30, 2014 by Primex³, which retained \$1,000,000 of each workers' compensation loss, \$500,000 of each liability loss, and \$200,000 of each property loss. The Board has decided to self-insure the aggregate exposure and has allocated funds based on actuarial analysis for that purpose. The estimated net contribution from the Pelham School District billed and paid for the year ended June 30, 2014 was \$73,234 for workers' compensation and \$59,465 for property/liability. The workers' compensation section of the self-insurance membership agreement permits Primex³ to make additional assessments to members should there be a deficiency in contributions for any member year, not to exceed the member's annual contribution. GASB Statement No. 10 requires members of a pool with a sharing risk to disclose if such an assessment is probable, and a reasonable estimate of the amount, if any. At this time, Primex³ foresees no likelihood of any additional assessment for this or any prior year.

NOTE 16 – CONTINGENT LIABILITIES

There are various claims and suits pending against the School District which arose in the normal course of the School District's activities. In the opinion of management, the ultimate disposition of these various claims and suits will not have a material effect on the financial position of the School District.

The School District has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies or their designee. These audits could result in a request for reimbursement from the grantor agency for costs disallowed under terms of the grant. Based on prior experience, the School District believes such disallowances, if any, will be immaterial.

NOTE 17 – IMPLEMENTATION OF NEW GASB PRONOUNCEMENTS

The following GASB pronouncements were implemented by the School District for the fiscal year ended June 30, 2014. These pronouncements had no impact on the current financial statements:

GASB Statement No. 66, *Technical Corrections – 2012 – An Amendment of GASB Statements No. 10 and No. 62*, issued March 2012. This Statement is intended to resolve conflicting accounting and financial report and guidance that emerged from two recent standards, Statement No. 54 and Statement No. 62. These standards conflicted with existing guidance in Statements No. 10, 13, and 48.

GASB Statement No. 67, *Financial Reporting for Pension Plans*, issued in June 2012. The guidance contained in this Statement will change how governments calculate and report the costs and obligations associated with pensions in important ways. They replace the requirements of Statements No. 27 and 50.

GASB Statement No. 70, *Accounting and Financial Reporting for Nonexchange Financial Guarantees*, issued in April 2013. The objective of this Statement is to improve accounting and financial reporting by governments that extend and receive nonexchange financial guarantees.

The Governmental Accounting Standards Board (GASB) has issued several pronouncements that have effective dates that may impact future financial presentations. Management has not currently determined what, if any, impact implementation of the following statements may have on the financial statements:

GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, issued in June 2012, will be effective for the School District beginning with its fiscal year ending June 30, 2015. The guidance contained in this Statement will change how governments calculate and report the costs and obligations associated with pensions in important ways. This replaces the requirements of Statements No. 27 and 50.



2014 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT (cont.)

*PELHAM SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2014*

GASB Statement No. 69, *Government Combinations and Disposals of Government Operations*, issued in January 2013, will be effective for the School District beginning with its fiscal year ending June 30, 2015. This Statement establishes accounting and financial reporting standards related to government combinations and disposals of government operations that have been transferred or sold.

GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date*, issued in November 2013, should be implemented simultaneously with the provision of Statement No. 68, beginning with the fiscal year ending June 30, 2015. This Statement addresses an issue in Statement No. 68 concerning transition provisions related to certain pension contributions made to defined benefit pension plans prior to implementation of that Statement by employers and nonemployer contributing entities.

NOTE 18 – SUBSEQUENT EVENTS

Subsequent events are events or transactions that occur after the balance sheet date, but before the financial statements are issued. Recognized subsequent events are events or transactions that provided additional evidence about conditions that existed at the balance sheet date, including the estimates inherent in the process of preparing the financial statements. Nonrecognized subsequent events are events that provide evidence about conditions that did not exist at the balance sheet date, but arose after the date. Management has evaluated subsequent events through January 30, 2015, the date the June 30, 2014 financial statements were available to be issued, and no events occurred that require recognition or disclosure.



2014 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS’ REPORT *(cont.)*

REQUIRED SUPPLEMENTARY INFORMATION

**2014 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT** (cont.)

EXHIBIT F
PELHAM SCHOOL DISTRICT
Schedule of Funding Progress for Other Postemployment Benefit Plan
For the Fiscal Year Ended June 30, 2014

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ([b-a]/c)
June 30, 2014	\$ -	\$ 2,583,801	\$ 2,583,801	0.00%	\$ 12,328,171	21.00%
June 30, 2013	\$ -	\$ 2,844,286	\$ 2,844,286	0.00%	\$ 11,234,948	25.30%
June 30, 2012	\$ -	\$ 3,163,069	\$ 3,163,069	0.00%	\$ 12,307,661	25.70%
June 30, 2011	\$ -	\$ 3,468,953	\$ 3,468,953	0.00%	\$ 11,218,953	30.90%

The note to the required supplementary information is an integral part of this schedule.



2014 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT *(cont.)*

*PELHAM SCHOOL DISTRICT
NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED
JUNE 30, 2014*

Schedule of Funding Progress for Other Postemployment Benefits (OPEB)

As required by GASB Statement No. 45, as amended in December 2009 by GASB Statement No. 57, Exhibit F represents the actuarial determined costs associated with the School District's other postemployment benefits at June 30, 2014, and the two preceding years.



2014 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS’ REPORT *(cont.)*

COMBINING AND INDIVIDUAL FUND SCHEDULES

**2014 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT** (cont.)

SCHEDULE 1
PELHAM SCHOOL DISTRICT
Major General Fund
Schedule of Estimated and Actual Revenues (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended June 30, 2014

	Estimated	Actual	Variance Positive (Negative)
School district assessment:			
Current appropriation	\$ 17,796,307	\$ 17,796,307	\$ -
Other local sources:			
Tuition	45,000	64,548	19,548
Transportation	30,000	39,993	9,993
Investment income	500	341	(159)
Rentals	-	23,296	23,296
Miscellaneous	250,000	332,938	82,938
Total from other local sources	325,500	461,116	135,616
State sources:			
Adequacy aid (grant)	3,877,038	3,877,038	-
Adequacy aid (tax)	3,359,266	3,359,266	-
Catastrophic aid	180,000	226,992	46,992
Vocational aid	-	14,669	14,669
Total from state sources	7,416,304	7,477,965	61,661
Federal sources:			
Medicaid	75,000	193,013	118,013
Other	-	498	498
Total from federal sources	75,000	193,511	118,511
Total revenues	25,613,111	\$ 25,928,899	\$ 315,788
Fund balance used to reduce school district assessment	232,060		
Total revenues and use of fund balance	\$ 25,845,171		

**2014 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT** (cont.)

SCHEDULE 2
PELHAM SCHOOL DISTRICT
Major General Fund

Schedule of Appropriations, Expenditures, and Encumbrances (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended June 30, 2014

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Current:					
Instruction:					
Regular programs	\$ 1,104	\$ 6,747,680	\$ 9,219,829	\$ 3,015	\$ (2,474,060)
Special programs	4,898	3,210,474	4,162,986	26,306	(973,920)
Vocational programs	-	52,000	64,967	3,180	(16,147)
Other	-	499,350	575,547	229	(76,426)
Total instruction	<u>6,002</u>	<u>10,509,504</u>	<u>14,023,329</u>	<u>32,730</u>	<u>(3,540,553)</u>
Support services:					
Student	22,967	1,518,940	2,127,546	483	(586,122)
Instructional staff	-	511,585	889,423	2,287	(380,125)
General administration	-	114,350	113,588	-	762
Executive administration	-	368,123	526,126	2,496	(160,499)
School administration	11,450	908,681	1,189,373	-	(269,242)
Business	-	300,051	515,480	29,897	(245,326)
Operation and maintenance of plant	89,403	1,948,384	2,201,323	22,976	(186,512)
Student transportation	-	1,780,018	1,706,615	-	73,403
Other	-	7,429,912	894,530	35,283	6,500,099
Total support services	<u>123,820</u>	<u>14,880,044</u>	<u>10,164,004</u>	<u>93,422</u>	<u>4,746,438</u>
Facilities acquisition and construction	<u>1,158,038</u>	<u>448,123</u>	<u>1,348,058</u>	<u>7,299</u>	<u>250,804</u>
Other financing uses:					
Transfers out	<u>-</u>	<u>7,500</u>	<u>-</u>	<u>-</u>	<u>7,500</u>
Total appropriations, expenditures, other financing uses, and encumbrances	<u>\$ 1,287,860</u>	<u>\$ 25,845,171</u>	<u>\$ 25,535,391</u>	<u>\$ 133,451</u>	<u>\$ 1,464,189</u>

**2014 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT** (cont.)

<i>SCHEDULE 3</i>		
<i>PELHAM SCHOOL DISTRICT</i>		
<i>Major General Fund</i>		
<i>Schedule of Changes in Unassigned Fund Balance (Non-GAAP Budgetary Basis)</i>		
<i>For the Fiscal Year Ended June 30, 2014</i>		
Unassigned fund balance, beginning, as restated (see Note 12)		\$ (143,612)
Changes:		
Fund balance used to reduce school district assessment		(232,060)
2013-2014 Budget summary:		
Revenue surplus (Schedule 1)	\$ 315,788	
Unexpended balance of appropriations (Schedule 2)	<u>1,464,189</u>	
2013-2014 Budget surplus		<u>1,779,977</u>
Unassigned fund balance, ending		<u>\$ 1,404,305</u>

**2014 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT** (cont.)

*SCHEDULE 4
PELHAM SCHOOL DISTRICT
Student Activities Funds
Combining Schedule of Changes in Student Activities Funds
For the Fiscal Year Ended June 30, 2014*

	Balance, beginning	Additions	Deductions	Balance, ending
Schools:				
Pelham High School	\$ 155,743	\$ 228,650	\$ 193,510	\$ 190,883
Pelham Memorial School	66,782	61,430	73,303	54,909
Pelham Elementary School	19,593	24,186	22,312	21,467
Athletics	12,524	41,798	43,093	11,229
High School Principal's account	4,948	2,981	2,059	5,870
Totals	<u>\$ 259,590</u>	<u>\$ 359,045</u>	<u>\$ 334,277</u>	<u>\$ 284,358</u>



2014 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT *(cont.)*

*SINGLE AUDIT ACT SCHEDULES
AND INDEPENDENT AUDITOR'S REPORTS*



2014 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT (*cont.*)



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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Members of the School Board
Pelham School District
Pelham, New Hampshire

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in the *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and aggregate remaining fund information of the Pelham School District, as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the Pelham School District's basic financial statements, and have issued our report thereon dated January 30, 2015.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Pelham School District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Pelham School District's internal control. Accordingly, we do not express an opinion on the effectiveness of the Pelham School District's internal control.

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Sheryl A. Platt, CPA

PLODZIK & SANDERSON
Professional Association

January 30, 2015



2014 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT (*cont.*)



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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

To the Members of the School Board
Pelham School District
Pelham, New Hampshire

Report on Compliance for Each Major Federal Program

We have audited the Pelham School District's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on the Pelham School District's major federal program for the year ended June 30, 2014. The Pelham School District's major federal program is identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for the Pelham School District's major federal program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Pelham School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for the major federal program. However, our audit does not provide a legal determination of the Pelham School District's compliance.

Opinion on Each Major Federal Program

In our opinion, the Pelham School District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2014.

Report on Internal Control over Compliance

Management of the Pelham School District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Pelham School District's internal control over compliance with the types of requirements that could have a direct and material effect on the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for the major program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Pelham School District's internal control over compliance.



2014 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT (*cont.*)

Pelham School District

Independent Auditor's Report on Compliance for Each Major Federal Program and Report on Internal Control over Compliance Required by OMB Circular A-133

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

January 30, 2015

Sheryl A. Platt, CPA

PLODZIK & SANDERSON
Professional Association

**2014 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT (cont.)**

***SCHEDULE I
PELHAM SCHOOL DISTRICT
Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 2014***

**Auditor
Reference
Number**

**2013-001 U.S. Department of Education passed through the State of New Hampshire Department of Education:
Special Education Cluster**

Criteria: OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments* states in Attachment B: *Selected Items of Cost*; Section 8 *Compensation for Personnel Services*; Subsection h: *Support of Salaries and Wages* that “where employees are expected to work solely on a single Federal award or cost objective, charges for their salaries and wages will be supported by a periodic certifications that the employee worked solely on that program for the period covered by the certification. These certifications will be prepared at least semi-annually and will be signed by the employee or supervisory official having firsthand knowledge of the work performed by the employee.”

This subsection goes on to say: “where employees work on multiple activities or cost objectives, a distribution of their salaries or wages will be supported by personnel activity reports or equivalent documentation which meets the standards in subsection (5).”

Subsection (5) states “Personnel activity reports or equivalent documentation must meet the following standards:

- (a) They must reflect an after-the-fact distribution of the actual activity of each employee;
- (b) They must account for the total activity for which each employee is compensated;
- (c) They must be prepared at least monthly and must coincide with one or more pay periods;
- (d) They must be signed by the employee; and
- (e) Budget estimates or other distribution percentages determined before the services are performed do not qualify as support for charges to Federal programs.

The State of New Hampshire, Department of Education further requires that all support for salaries and wages be signed by the employee’s supervisor as well as the employee.

Condition: While performing Federal compliance testing over payroll expenditures it was noted that salaried employees working on the grant only completed a semi-annual certification at the start of the fiscal year and one in the middle of the fiscal year and that they do not include the period for which they cover. It was also noted that the wording in the certifications does not meet Federal payroll requirements.

Cause: The School District is not fully aware of Federal payroll requirements.

Effect: The School District is not in compliance with allowable costs/cost principles requirements.

Recommendation: We recommend that the School District make sure that all salaried employees working under the grant complete semi-annual certifications in the middle and at the end of the fiscal year; that the certifications include the period for which they cover; and that the wording be in accordance with Federal payroll requirements.

Management Response: We agree with this finding and recommendation. We will modify our practices to issue the semi-annual certification letter to any employee who is paid in any part by a federal award in the middle and end of the fiscal year. We are requesting that Plodzik & Sanderson provide us with a template for the correct wording for the certifications letters which we will implement with our mid-year letter.

Status: Corrective action has been taken.

**2014 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT (cont.)**

SCHEDULE II
PELHAM SCHOOL DISTRICT
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2014

SECTION I - SUMMARY OF AUDITOR'S RESULTS***Financial Statements***Type of auditor's report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? yes X no
- Significant deficiency(ies) identified? yes X none reported

Noncompliance material to financial statements noted? yes X no***Federal Awards***

Internal control over major programs:

- Material weakness(es) identified? yes X no
- Significant deficiency(ies) identified? yes X none reported

Type of auditor's report issued on compliance for major federal programs: UnmodifiedAny audit findings disclosed that are required to be reported in
accordance with Section 510(a) of OMB Circular A-133? yes X no

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
84.027 and 84.173	Special Education Cluster

Dollar threshold used to distinguish between type A and
type B programs: \$300,000Auditee qualified as low-risk auditee? X yes no**SECTION II - FINANCIAL STATEMENT FINDINGS**

NONE

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

NONE

**2014 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT (cont.)**

SCHEDULE III
PELHAM SCHOOL DISTRICT
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. DEPARTMENT OF AGRICULTURE			
Passed Through the State of New Hampshire Department of Education			
CHILD NUTRITION CLUSTER			
School Breakfast Program	10.553	N/A	\$ 781
National School Lunch Program <i>(note 3)</i>	10.555	N/A	202,505
Special Milk Program for Children	10.556	N/A	13
<i>CLUSTER TOTAL</i>			<u>203,299</u>
U.S. DEPARTMENT OF EDUCATION			
Passed Through the State of New Hampshire Department of Education			
Title I Grants to Local Educational Agencies:			
Title I	84.010	30110	2,775
Title I	84.010	40110	136,697
<i>PROGRAM TOTAL</i>			<u>139,472</u>
SPECIAL EDUCATION CLUSTER			
Special Education - Grants to States	84.027	42584	342,442
Special Education - Preschool Grants	84.173	42584	3,166
<i>CLUSTER TOTAL</i>			<u>345,608</u>
Improving Teacher Quality State Grants:			
Title II	84.367	24909	(706)
Title II	84.367	34909	32,909
Title II	84.367	44909	32,909
<i>PROGRAM TOTAL</i>			<u>65,112</u>
English Language Acquisition Grants:			
Passed Through the Windham School District, New Hampshire			
Title III (FY 2013)	84.365	30810	1,240
Passed Through the Hudson School District, New Hampshire			
Title III (FY 2014)	84.365	40815	2,405
<i>PROGRAM TOTAL</i>			<u>3,645</u>
Total Expenditures of Federal Awards			<u><u>\$ 757,136</u></u>

The accompanying notes are an integral part of this schedule.



2014 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT (*cont.*)

PELHAM SCHOOL DISTRICT

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2014

Note 1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the "schedule") includes the federal grant activity of the Pelham School District under programs of the federal government for the year ended June 30, 2014. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Because the schedule presents only a selected portion of the operations of the Pelham School District, it is not intended to and does not present the financial position, changes in net assets or cash flows of the Pelham School District.

Note 2. Summary of Significant Accounting Policies

Expenditures reported on the schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where available.

Note 3. Food Donation

Nonmonetary assistance is reported in the schedule at the fair market value of the commodities on the date received.



2014 PSD - FINANCIAL SECTION - 2013-2014 Budget Report

Pelham School District FY2014 Final Budget Status Report

Account Detail by Function Through June 30, 2014

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
10 - GENERAL FUND										
1100 - REGULAR EDUCATION PRGMS										
DW REGULAR EDUCATION										
1000110000	110	SALARIES	51,160	0.00	0.00	51,160.00	54,627.81	0.00	(3,467.81)	(6.78%)
1000110000	113	TUTOR SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000110000	114	INSTRUC. ASST. SALARIES	19,688	0.00	0.00	19,688.00	24,549.82	0.00	(4,861.82)	(24.69%)
1000110000	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	1,202.50	0.00	(1,202.50)	0.00%
1000110000	121	LONG TERM SUB SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000110000	211	HEALTH INSURANCE	0	17,206.70	0.14	17,206.84	(155,000.86)	0.00	172,207.70	1,000.81%
1000110000	212	DENTAL INSURANCE	0	720.26	0.12	720.38	(10,474.56)	0.00	11,194.94	1,554.03%
1000110000	213	LIFE INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000110000	214	DISABILITY INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000110000	220	SOCIAL SECURITY	0	7,752.95	119.50	7,872.45	5,685.83	0.00	2,186.62	27.78%
1000110000	232	TEACHER RETIREMENT	0	7,267.52	70.75	7,338.27	7,267.49	0.00	70.78	0.96%
1000110000	260	WORKERS COMP INSURANCE	0	0.00	0.00	0.00	108.10	0.00	(108.10)	0.00%
1000110000	275	WORKSHOPS NON-UNION	0	0.00	0.00	0.00	98.00	0.00	(98.00)	0.00%
1000110000	320	IN-DIST PROF DEVELOPMENT	0	0.00	0.00	0.00	56.00	0.00	(56.00)	0.00%
1000110000	330	PROFESSIONAL SERVICES	0	0.00	0.00	0.00	2,253.02	0.00	(2,253.02)	0.00%
1000110000	430	REPAIRS & MAINTENANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000110000	446	RENTAL/LEASE SOFTWARE	0	0.00	0.00	0.00	5,700.00	0.00	(5,700.00)	0.00%
1000110000	610	SUPPLIES	0	0.00	0.00	0.00	(12,210.65)	0.00	12,210.65	0.00%
Total DW REGULAR EDUCATION			\$70,848	\$32,947.43	\$190.51	\$103,985.94	(\$76,137.50)	\$0.00	\$180,123.44	173.22%
Total 00 - DISTRICT-WIDE			\$70,848	\$32,947.43	\$190.51	\$103,985.94	(\$76,137.50)	\$0.00	\$180,123.44	173.22%
PES REGULAR EDUCATION										
1011110000	110	SALARIES	2,153,100	0.00	0.00	2,153,100.00	2,131,308.39	0.00	21,791.61	1.01%
1011110000	113	TUTOR SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011110000	114	INSTRUC. ASST. SALARIES	143,160	0.00	0.00	143,160.00	112,002.58	0.00	31,157.42	21.76%
1011110000	120	DAILY SUBSTITUTE SALARIES	68,364	0.00	0.00	68,364.00	45,901.82	0.00	22,462.18	32.86%
1011110000	121	LONG TERM SUB SALARIES	45,576	0.00	0.00	45,576.00	72,065.76	0.00	(26,489.76)	(58.12%)
1011110000	211	HEALTH INSURANCE	0	597,460.94	(1,578.10)	595,882.84	643,085.96	0.00	(47,203.12)	(7.92%)
1011110000	212	DENTAL INSURANCE	0	36,694.81	72.46	36,767.27	36,767.27	0.00	0.00	0.00%
1011110000	213	LIFE INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011110000	214	DISABILITY INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011110000	220	SOCIAL SECURITY	0	170,173.29	1,806.69	171,979.98	176,182.46	0.00	(4,202.48)	(2.44%)
1011110000	232	TEACHER RETIREMENT	0	289,802.25	949.42	290,751.67	292,776.09	0.00	(2,024.42)	(0.70%)
1011110000	260	WORKERS COMP INSURANCE	0	0.00	0.00	0.00	3,916.27	0.00	(3,916.27)	0.00%
1011110000	321	PROFESSIONAL EDU SERVICES	2,500	500.00	0.00	3,000.00	0.00	0.00	3,000.00	100.00%
1011110000	430	REPAIRS & MAINTENANCE	1,200	0.00	0.00	1,200.00	817.00	0.00	383.00	31.92%
1011110000	580	TRAVEL & MILEAGE	3,000	0.00	0.00	3,000.00	340.23	0.00	2,659.77	88.66%
1011110000	610	SUPPLIES	22,096	1,788.00	200.00	24,084.00	23,883.52	0.00	200.48	0.83%
1011110000	640	TEXTBOOKS - REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011110000	644	PUBLICATIONS	0	3,308.50	0.00	3,308.50	3,308.80	0.00	(0.30)	(0.01%)
1011110000	650	SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011110000	733	FURNITURE-ADDITIONAL	5,673	(288.00)	0.00	5,385.00	4,862.28	0.00	522.72	9.71%

**2014 PSD - FINANCIAL SECTION - 2013-2014 Budget Report (Cont.)****Pelham School District FY2014 Final Budget Status Report**

Account Detail by Function Through June 30, 2014

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
1011110000	734	EQUIPMENT-ADDITIONAL	20,502	617.00	1,952.40	23,071.40	22,643.19	16.94	411.27	1.78%
1011110000	737	FURNITURE-REPLACEMENT	3,165	(3,165.00)	0.00	0.00	0.00	0.00	0.00	0.00%
1011110000	738	EQUIPMENT-REPLACEMENT	0	3,165.00	(1,002.40)	2,162.60	2,162.60	0.00	0.00	0.00%
1011110000	890	MISCELLANEOUS	0	0.00	0.00	0.00	(7.73)	0.00	7.73	0.00%
Total PES REGULAR EDUCATION			\$2,468,336	\$1,100,056.79	\$2,400.47	\$3,570,793.26	\$3,572,016.49	\$16.94	(\$1,240.17)	(0.03%)
PES ART EDUCATION										
1011110002	610	SUPPLIES	4,847	0.00	0.00	4,847.00	4,581.12	0.00	265.88	5.49%
Total PES ART EDUCATION			\$4,847	\$0.00	\$0.00	\$4,847.00	\$4,581.12	\$0.00	\$265.88	5.49%
PES PHYSICAL EDUCATION										
1011110008	610	SUPPLIES	3,928	0.00	0.00	3,928.00	3,932.82	0.00	(4.82)	(0.12%)
Total PES PHYSICAL EDUCATION			\$3,928	\$0.00	\$0.00	\$3,928.00	\$3,932.82	\$0.00	(\$4.82)	(0.12%)
PES MATH EDUCATION										
1011110011	610	SUPPLIES	19,634	4,900.00	(500.00)	24,034.00	23,987.28	0.00	46.72	0.19%
1011110011	640	TEXTBOOKS - REPLACEMENT	3,262	0.00	(700.00)	2,562.00	2,554.81	0.00	7.19	0.28%
Total PES MATH EDUCATION			\$22,896	\$4,900.00	(\$1,200.00)	\$26,596.00	\$26,542.09	\$0.00	\$53.91	0.20%
PES MUSIC EDUCATION										
1011110012	610	SUPPLIES	186	0.00	0.00	186.00	180.04	0.00	5.96	3.20%
1011110012	640	TEXTBOOKS - REPLACEMENT	800	0.00	0.00	800.00	702.92	0.00	97.08	12.14%
1011110012	734	EQUIPMENT-ADDITIONAL	2,936	0.00	0.00	2,936.00	2,896.12	0.00	39.88	1.36%
1011110012	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	(67.02)	0.00	67.02	0.00%
Total PES MUSIC EDUCATION			\$3,922	\$0.00	\$0.00	\$3,922.00	\$3,712.06	\$0.00	\$209.94	5.35%
PES SCIENCE EDUCATION										
1011110013	610	SUPPLIES	9,463	(4,900.00)	450.00	5,013.00	4,345.61	0.00	667.39	13.31%
1011110013	640	TEXTBOOKS - REPLACEMENT	617	(617.00)	0.00	0.00	0.00	0.00	0.00	0.00%
Total PES SCIENCE EDUCATION			\$10,080	(\$5,517.00)	\$450.00	\$5,013.00	\$4,345.61	\$0.00	\$667.39	13.31%
PES SOCIAL SCIENCE EDUC										
1011110015	610	SUPPLIES	2,375	0.00	0.00	2,375.00	2,316.45	0.00	58.55	2.47%
1011110015	640	TEXTBOOKS - REPLACEMENT	650	0.00	100.00	750.00	314.38	451.26	(15.64)	(2.09%)
Total PES SOCIAL SCIENCE EDUC			\$3,025	\$0.00	\$100.00	\$3,125.00	\$2,630.83	\$451.26	\$42.91	1.37%
PES ENRICHMENT EDUCATION										
1011110018	610	SUPPLIES	2,600	0.00	0.00	2,600.00	2,594.92	0.00	5.08	0.20%
Total PES ENRICHMENT EDUCATION			\$2,600	\$0.00	\$0.00	\$2,600.00	\$2,594.92	\$0.00	\$5.08	0.20%
PES READING EDUCATION										
1011110023	610	SUPPLIES	9,427	(3,008.00)	0.00	6,419.00	6,412.96	0.00	6.04	0.09%
1011110023	640	TEXTBOOKS - REPLACEMENT	8,010	(3,308.50)	0.00	4,701.50	4,620.47	0.00	81.03	1.72%
Total PES READING EDUCATION			\$17,437	(\$6,316.50)	\$0.00	\$11,120.50	\$11,033.43	\$0.00	\$87.07	0.78%
PES KINDERGARTEN REGULAR										
1011110029	110	SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011110029	114	INSTRUC. ASST. SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011110029	610	SUPPLIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011110029	640	TEXTBOOKS - REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PES KINDERGARTEN REGULAR			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 11 - PELHAM ELEMENTARY SCHOOL			\$2,537,071	\$1,093,123.29	\$1,750.47	\$3,631,944.76	\$3,631,389.37	\$468.20	\$87.19	0.00%

Jan 7, 2015

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**2014 PSD - FINANCIAL SECTION - 2013-2014 Budget Report (Cont.)****Pelham School District FY2014 Final Budget Status Report**

Account Detail by Function Through June 30, 2014

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
PMS REGULAR EDUCATION										
1012110000	110	SALARIES	1,483,160	0.00	0.00	1,483,160.00	1,438,390.64	0.00	44,769.36	3.02%
1012110000	113	TUTOR SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012110000	114	INSTRUC. ASST. SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012110000	120	DAILY SUBSTITUTE SALARIES	35,024	0.00	0.00	35,024.00	24,932.15	0.00	10,091.85	28.81%
1012110000	121	LONG TERM SUB SALARIES	23,349	0.00	0.00	23,349.00	22,115.40	0.00	1,233.60	5.28%
1012110000	211	HEALTH INSURANCE	0	377,721.47	1,304.37	379,025.84	412,040.27	0.00	(33,014.43)	(8.71%)
1012110000	212	DENTAL INSURANCE	0	20,098.64	195.91	20,294.55	20,294.55	0.00	0.00	0.00%
1012110000	213	LIFE INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012110000	214	DISABILITY INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012110000	220	SOCIAL SECURITY	0	107,228.52	1,995.02	109,223.54	112,132.14	0.00	(2,908.60)	(2.66%)
1012110000	232	TEACHER RETIREMENT	0	202,911.82	35.26	202,947.08	203,682.40	0.00	(735.32)	(0.36%)
1012110000	260	WORKERS COMP INSURANCE	0	0.00	0.00	0.00	2,363.54	0.00	(2,363.54)	0.00%
1012110000	321	PROFESSIONAL EDU SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012110000	430	REPAIRS & MAINTENANCE	500	0.00	0.00	500.00	112.00	0.00	388.00	77.60%
1012110000	580	TRAVEL & MILEAGE	500	0.00	0.00	500.00	0.00	0.00	500.00	100.00%
1012110000	610	SUPPLIES	18,414	(1,171.75)	320.00	17,562.25	16,924.46	250.00	387.79	2.21%
1012110000	733	FURNITURE-ADDITIONAL	4,700	(4,700.00)	1,171.00	1,171.00	1,171.00	0.00	0.00	0.00%
1012110000	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	(295.08)	0.00	295.08	0.00%
1012110000	737	FURNITURE-REPLACEMENT	5,700	(2,424.08)	(2,071.00)	1,204.92	1,196.90	0.00	8.02	0.67%
1012110000	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	(0.41)	0.00	0.41	0.00%
1012110000	890	MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PMS REGULAR EDUCATION			\$1,571,347	\$699,664.62	\$2,950.56	\$2,273,962.18	\$2,255,059.96	\$250.00	\$18,652.22	0.82%
PMS ART EDUCATION										
1012110002	610	SUPPLIES	3,108	0.00	0.00	3,108.00	3,107.85	0.00	0.15	0.00%
Total PMS ART EDUCATION			\$3,108	\$0.00	\$0.00	\$3,108.00	\$3,107.85	\$0.00	\$0.15	0.00%
PMS LANGUAGE ARTS EDUC										
1012110005	610	SUPPLIES	486	(10.80)	0.00	475.20	475.20	0.00	0.00	0.00%
1012110005	640	TEXTBOOKS - REPLACEMENT	4,525	(1,956.59)	0.00	2,568.41	2,568.41	0.00	0.00	0.00%
Total PMS LANGUAGE ARTS EDUC			\$5,011	(\$1,967.39)	\$0.00	\$3,043.61	\$3,043.61	\$0.00	\$0.00	0.00%
PMS FOREIGN LANG EDUC										
1012110006	610	SUPPLIES	0	135.00	214.19	349.19	342.84	0.00	6.35	1.82%
1012110006	640	TEXTBOOKS - REPLACEMENT	220	0.00	(34.19)	185.81	185.81	0.00	0.00	0.00%
1012110006	734	EQUIPMENT-ADDITIONAL	135	(135.00)	0.00	0.00	0.00	0.00	0.00	0.00%
Total PMS FOREIGN LANG EDUC			\$355	\$0.00	\$180.00	\$535.00	\$528.65	\$0.00	\$6.35	1.19%
PMS PHYS ED/HEALTH EDUC										
1012110008	610	SUPPLIES	1,040	0.00	0.00	1,040.00	905.45	0.00	134.55	12.94%
1012110008	640	TEXTBOOKS - REPLACEMENT	1,013	0.00	0.00	1,013.00	973.64	0.00	39.36	3.89%
Total PMS PHYS ED/HEALTH EDUC			\$2,053	\$0.00	\$0.00	\$2,053.00	\$1,879.09	\$0.00	\$173.91	8.47%
PMS TECH EDUCATION										
1012110010	610	SUPPLIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012110010	640	TEXTBOOKS - REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PMS TECH EDUCATION			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%



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PMS MATH EDUCATION										
1012110011	610	SUPPLIES	1,677	(125.35)	0.00	1,551.65	1,401.65	0.00	150.00	9.67%
1012110011	640	TEXTBOOKS - REPLACEMENT	45,000	(1,134.88)	0.00	43,865.12	43,865.13	0.00	(0.01)	0.00%
Total PMS MATH EDUCATION			\$46,677	(\$1,260.23)	\$0.00	\$45,416.77	\$45,266.78	\$0.00	\$149.99	0.33%
PMS MUSIC EDUCATION										
1012110012	430	REPAIRS & MAINTENANCE	1,500	(1,077.02)	(146.75)	276.23	276.23	0.00	0.00	0.00%
1012110012	610	SUPPLIES	1,622	1,700.17	383.75	3,705.92	3,709.32	0.55	(3.95)	(0.11%)
1012110012	640	TEXTBOOKS - REPLACEMENT	3,492	(2,544.15)	(300.00)	647.85	647.85	0.00	0.00	0.00%
1012110012	643	INFORMATION ACCESS FEES	0	0.00	140.00	140.00	140.00	0.00	0.00	0.00%
Total PMS MUSIC EDUCATION			\$6,614	(\$1,921.00)	\$77.00	\$4,770.00	\$4,773.40	\$0.55	(\$3.95)	(0.08%)
PMS SCIENCE EDUCATION										
1012110013	430	REPAIRS & MAINTENANCE	670	(104.75)	0.00	565.25	565.25	0.00	0.00	0.00%
1012110013	610	SUPPLIES	1,203	3,523.74	438.80	5,165.54	4,699.07	0.00	466.47	9.03%
1012110013	640	TEXTBOOKS - REPLACEMENT	1,430	(1,213.03)	0.00	216.97	216.97	0.00	0.00	0.00%
1012110013	733	FURNITURE-ADDITIONAL	2,888	(2,449.20)	(438.80)	0.00	0.00	0.00	0.00	0.00%
1012110013	734	EQUIPMENT-ADDITIONAL	0	1,517.66	0.00	1,517.66	1,517.66	0.00	0.00	0.00%
Total PMS SCIENCE EDUCATION			\$6,191	\$1,274.42	\$0.00	\$7,465.42	\$6,998.95	\$0.00	\$466.47	6.25%
PMS SOCIAL SCIENCE EDUC										
1012110015	610	SUPPLIES	927	(36.51)	0.00	890.49	890.49	0.00	0.00	0.00%
1012110015	640	TEXTBOOKS - REPLACEMENT	2,115	(1,339.47)	0.00	775.53	775.53	0.00	0.00	0.00%
1012110015	734	EQUIPMENT-ADDITIONAL	0	1,200.00	0.00	1,200.00	1,197.00	0.00	3.00	0.25%
Total PMS SOCIAL SCIENCE EDUC			\$3,042	(\$175.98)	\$0.00	\$2,866.02	\$2,863.02	\$0.00	\$3.00	0.10%
PMS ENRICHMENT EDUCATION										
1012110018	610	SUPPLIES	331	0.00	(331.00)	0.00	0.00	0.00	0.00	0.00%
Total PMS ENRICHMENT EDUCATION			\$331	\$0.00	(\$331.00)	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
PMS READING EDUCATION										
1012110023	610	SUPPLIES	317	0.00	0.00	317.00	190.40	0.00	126.60	39.94%
1012110023	640	TEXTBOOKS - REPLACEMENT	717	(56.11)	0.00	660.89	660.89	0.00	0.00	0.00%
1012110023	644	PUBLICATIONS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PMS READING EDUCATION			\$1,034	(\$56.11)	\$0.00	\$977.89	\$851.29	\$0.00	\$126.60	12.95%
PMS COMPUTER EDUCATION										
1012110025	610	SUPPLIES	693	0.00	(350.35)	342.65	550.51	0.00	(207.86)	(60.66%)
1012110025	640	TEXTBOOKS - REPLACEMENT	1,485	(900.20)	(584.80)	0.00	584.80	0.00	(584.80)	0.00%
Total PMS COMPUTER EDUCATION			\$2,178	(\$900.20)	(\$935.15)	\$342.65	\$1,135.31	\$0.00	(\$792.66)	(231.33%)
Total 12 - PELHAM MEMORIAL SCHOOL										
PMS REGULAR EDUCATION			\$1,647,941	\$694,658.13	\$1,941.41	\$2,344,540.54	\$2,325,507.91	\$250.55	\$18,782.08	0.80%
1033110000	110	SALARIES	2,220,249	0.00	0.00	2,220,249.00	2,145,130.03	0.00	75,118.97	3.38%
1033110000	113	TUTOR SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110000	114	INSTRUC. ASST. SALARIES	46,908	0.00	0.00	46,908.00	21,857.60	0.00	25,050.40	53.40%
1033110000	120	DAILY SUBSTITUTE SALARIES	40,092	0.00	0.00	40,092.00	21,563.30	0.00	18,528.70	46.22%
1033110000	121	LONG TERM SUB SALARIES	26,728	0.00	0.00	26,728.00	24,212.56	0.00	2,515.44	9.41%
1033110000	211	HEALTH INSURANCE	0	472,497.63	(1,780.05)	470,717.58	486,172.69	0.00	(15,455.11)	(3.28%)
1033110000	212	DENTAL INSURANCE	0	28,274.39	(124.07)	28,150.32	26,519.30	0.00	1,631.02	5.79%

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1033110000	213	LIFE INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110000	214	DISABILITY INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110000	220	SOCIAL SECURITY	0	163,676.90	5,149.11	168,826.01	168,917.90	0.00	(91.89)	(0.05%)
1033110000	232	TEACHER RETIREMENT	0	290,402.80	(1,597.35)	288,805.45	289,161.67	0.00	(356.22)	(0.12%)
1033110000	260	WORKERS COMP INSURANCE	0	0.00	0.00	0.00	3,447.55	0.00	(3,447.55)	0.00%
1033110000	321	PROFESSIONAL EDU SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110000	430	REPAIRS & MAINTENANCE	1,500	0.00	0.00	1,500.00	0.00	0.00	1,500.00	100.00%
1033110000	580	TRAVEL & MILEAGE	745	0.00	0.00	745.00	0.00	0.00	745.00	100.00%
1033110000	610	SUPPLIES	15,914	(85.00)	0.00	15,829.00	12,552.33	0.00	3,276.67	20.70%
1033110000	640	TEXTBOOKS - REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110000	650	SOFTWARE	0	3,073.40	0.00	3,073.40	3,073.40	0.00	0.00	0.00%
1033110000	733	FURNITURE-ADDITIONAL	15,000	(15,000.00)	0.00	0.00	0.00	0.00	0.00	0.00%
1033110000	734	EQUIPMENT-ADDITIONAL	0	15,000.00	(1,000.00)	14,000.00	14,091.26	0.00	(91.26)	(0.65%)
1033110000	738	EQUIPMENT-REPLACEMENT	0	0.00	(1,000.00)	(1,000.00)	(1,875.00)	0.00	875.00	(87.50%)
Total PHS REGULAR EDUCATION			\$2,367,136	\$957,840.12	(\$352.36)	\$3,324,623.76	\$3,214,824.59	\$0.00	\$109,799.17	3.30%
PHS ART EDUCATION										
1033110002	430	REPAIRS & MAINTENANCE	489	(489.00)	0.00	0.00	0.00	0.00	0.00	0.00%
1033110002	610	SUPPLIES	9,374	1,435.00	500.00	11,309.00	11,024.35	0.00	284.65	2.52%
1033110002	640	TEXTBOOKS - REPLACEMENT	946	(946.00)	0.00	0.00	0.00	0.00	0.00	0.00%
1033110002	737	FURNITURE-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110002	738	EQUIPMENT-REPLACEMENT	500	0.00	(500.00)	0.00	0.00	0.00	0.00	0.00%
Total PHS ART EDUCATION			\$11,309	\$0.00	\$0.00	\$11,309.00	\$11,024.35	\$0.00	\$284.65	2.52%
PHS BUSINESS EDUCATION										
1033110003	430	REPAIRS & MAINTENANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110003	610	SUPPLIES	1,305	(350.00)	0.00	955.00	855.25	0.00	99.75	10.45%
1033110003	640	TEXTBOOKS - REPLACEMENT	3,790	350.00	0.00	4,140.00	4,063.24	0.00	76.76	1.85%
1033110003	641	TEXTBOOKS - ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110003	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PHS BUSINESS EDUCATION			\$5,095	\$0.00	\$0.00	\$5,095.00	\$4,918.49	\$0.00	\$176.51	3.46%
PHS LANGUAGE ARTS EDUC										
1033110005	610	SUPPLIES	5,213	0.00	0.00	5,213.00	5,085.00	0.00	128.00	2.46%
1033110005	640	TEXTBOOKS - REPLACEMENT	9,360	0.00	0.00	9,360.00	8,818.26	0.00	541.74	5.79%
1033110005	733	FURNITURE-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110005	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PHS LANGUAGE ARTS EDUC			\$14,573	\$0.00	\$0.00	\$14,573.00	\$13,903.26	\$0.00	\$669.74	4.60%
PHS FOREIGN LANG EDUC										
1033110006	610	SUPPLIES	1,531	0.00	(678.93)	852.07	852.07	0.00	0.00	0.00%
1033110006	640	TEXTBOOKS - REPLACEMENT	7,626	0.00	678.93	8,304.93	8,408.69	0.00	(103.76)	(1.25%)
Total PHS FOREIGN LANG EDUC			\$9,157	\$0.00	\$0.00	\$9,157.00	\$9,260.76	\$0.00	(\$103.76)	(1.13%)
PHS PHYS ED/HEALTH EDUC										
1033110008	610	SUPPLIES	1,304	0.00	0.00	1,304.00	983.06	0.00	320.94	24.61%
1033110008	640	TEXTBOOKS - REPLACEMENT	1,758	0.00	0.00	1,758.00	1,312.35	0.00	445.65	25.35%
Total PHS PHYS ED/HEALTH EDUC			\$3,062	\$0.00	\$0.00	\$3,062.00	\$2,295.41	\$0.00	\$766.59	25.04%

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PHS FACS EDUCATION										
1033110009	430	REPAIRS & MAINTENANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110009	610	SUPPLIES	3,843	0.00	0.00	3,843.00	2,547.32	0.00	1,295.68	33.72%
1033110009	640	TEXTBOOKS - REPLACEMENT	4,270	(2,000.00)	0.00	2,270.00	1,805.12	0.00	464.88	20.48%
1033110009	641	TEXTBOOKS - ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110009	733	FURNITURE-ADDITIONAL	800	(800.00)	0.00	0.00	0.00	0.00	0.00	0.00%
1033110009	734	EQUIPMENT-ADDITIONAL	0	800.00	0.00	800.00	0.00	796.00	4.00	0.50%
1033110009	737	FURNITURE-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PHS FACS EDUCATION			\$8,913	(\$2,000.00)	\$0.00	\$6,913.00	\$4,352.44	\$796.00	\$1,764.56	25.53%
PHS TECH EDUCATION										
1033110010	430	REPAIRS & MAINTENANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110010	610	SUPPLIES	1,794	(260.63)	0.00	1,533.37	1,533.37	0.00	0.00	0.00%
1033110010	640	TEXTBOOKS - REPLACEMENT	1,237	(95.96)	(732.80)	408.24	408.24	0.00	0.00	0.00%
1033110010	650	SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110010	737	FURNITURE-REPLACEMENT	1,223	(866.41)	(356.59)	0.00	0.00	0.00	0.00	0.00%
1033110010	738	EQUIPMENT-REPLACEMENT	0	1,223.00	1,089.39	2,312.39	1,580.52	0.00	731.87	31.65%
Total PHS TECH EDUCATION			\$4,254	\$0.00	\$0.00	\$4,254.00	\$3,522.13	\$0.00	\$731.87	17.20%
PHS MATH EDUCATION										
1033110011	430	REPAIRS & MAINTENANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110011	610	SUPPLIES	673	(254.84)	0.00	418.16	418.16	0.00	0.00	0.00%
1033110011	640	TEXTBOOKS - REPLACEMENT	1,137	2,254.84	0.00	3,391.84	3,257.48	0.00	134.36	3.96%
1033110011	733	FURNITURE-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110011	738	EQUIPMENT-REPLACEMENT	600	0.00	0.00	600.00	0.00	0.00	600.00	100.00%
Total PHS MATH EDUCATION			\$2,410	\$2,000.00	\$0.00	\$4,410.00	\$3,675.64	\$0.00	\$734.36	16.65%
PHS MUSIC EDUCATION										
1033110012	430	REPAIRS & MAINTENANCE	400	(400.00)	0.00	0.00	0.00	0.00	0.00	0.00%
1033110012	610	SUPPLIES	400	1,287.00	0.00	1,687.00	1,686.49	0.00	0.51	0.03%
1033110012	640	TEXTBOOKS - REPLACEMENT	2,253	(887.00)	0.00	1,366.00	1,345.71	0.00	20.29	1.49%
1033110012	650	SOFTWARE	0	0.00	350.00	350.00	349.00	0.00	1.00	0.29%
1033110012	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110012	737	FURNITURE-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110012	738	EQUIPMENT-REPLACEMENT	0	0.00	(350.00)	(350.00)	(284.03)	0.00	(65.97)	18.85%
Total PHS MUSIC EDUCATION			\$3,053	\$0.00	\$0.00	\$3,053.00	\$3,097.17	\$0.00	(\$44.17)	(1.45%)
PHS SCIENCE EDUCATION										
1033110013	421	UTILITIES-DISPOSAL	2,500	0.00	624.90	3,124.90	1,624.90	1,500.00	0.00	0.00%
1033110013	430	REPAIRS & MAINTENANCE	408	0.00	0.00	408.00	400.00	0.00	8.00	1.96%
1033110013	610	SUPPLIES	12,330	0.00	(2,526.00)	9,804.00	9,852.38	0.00	(48.38)	(0.49%)
1033110013	640	TEXTBOOKS - REPLACEMENT	20,046	(600.00)	(1,737.84)	17,708.16	17,694.71	0.00	13.45	0.08%
1033110013	733	FURNITURE-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110013	734	EQUIPMENT-ADDITIONAL	2,708	0.00	14,179.78	16,887.78	16,887.78	0.00	0.00	0.00%
1033110013	738	EQUIPMENT-REPLACEMENT	0	0.00	(425.81)	(425.81)	(425.81)	0.00	0.00	0.00%
Total PHS SCIENCE EDUCATION			\$37,992	(\$600.00)	\$10,115.03	\$47,507.03	\$46,033.96	\$1,500.00	(\$26.93)	(0.06%)



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PHS SOCIAL SCIENCE EDUC										
1033110015	610	SUPPLIES	1,768	0.00	0.00	1,768.00	1,879.80	0.00	(111.80)	(6.32%)
1033110015	640	TEXTBOOKS - REPLACEMENT	13,997	0.00	0.00	13,997.00	13,990.60	0.00	6.40	0.05%
1033110015	733	FURNITURE-ADDITIONAL	1,300	(1,300.00)	0.00	0.00	0.00	0.00	1,300.00	100.00%
1033110015	734	EQUIPMENT-ADDITIONAL	0	1,300.00	0.00	1,300.00	0.00	0.00	0.00	0.00%
1033110015	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PHS SOCIAL SCIENCE EDUC			\$17,065	\$0.00	\$0.00	\$17,065.00	\$15,870.40	\$0.00	\$1,194.60	7.00%
PHS READING EDUCATION										
1033110023	610	SUPPLIES	4,081	0.00	0.00	4,081.00	3,312.01	0.00	768.99	18.84%
1033110023	640	TEXTBOOKS - REPLACEMENT	3,720	0.00	0.00	3,720.00	2,982.17	0.00	737.83	19.83%
Total PHS READING EDUCATION			\$7,801	\$0.00	\$0.00	\$7,801.00	\$6,294.18	\$0.00	\$1,506.82	19.32%
Total 33 - PELHAM HIGH SCHOOL			\$2,491,820	\$957,240.12	\$9,762.67	\$3,458,822.79	\$3,339,072.78	\$2,296.00	\$117,454.01	3.40%
Total 1100 - REGULAR EDUCATION PRGMS			\$6,747,680	\$2,777,968.97	\$13,645.06	\$9,539,294.03	\$9,219,832.56	\$3,014.75	\$316,446.72	3.32%
1210 - SPECIAL EDUCATION PRGMS										
DW SPECIAL EDUCATION										
1000121000	110	SALARIES	2,875	50,094.00	0.00	52,969.00	71,176.20	0.00	(18,207.20)	(34.37%)
1000121000	114	INSTRUC. ASST. SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000121000	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000121000	121	LONG TERM SUB SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000121000	130	OVERTIME SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000121000	211	HEALTH INSURANCE	0	1,817.96	6,012.86	7,830.82	(36,120.31)	0.00	43,951.13	561.26%
1000121000	212	DENTAL INSURANCE	0	128.28	378.98	507.26	(1,715.97)	0.00	2,223.23	438.28%
1000121000	213	LIFE INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000121000	214	DISABILITY INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000121000	220	SOCIAL SECURITY	0	1,180.55	1,694.63	2,875.18	2,876.13	0.00	(0.95)	(0.03%)
1000121000	232	TEACHER RETIREMENT	0	2,257.15	3,243.72	5,500.87	7,703.51	0.00	(2,202.64)	(40.04%)
1000121000	260	WORKERS COMP INSURANCE	0	0.00	0.00	0.00	488.57	0.00	(488.57)	0.00%
1000121000	276	COURSE REIMBURS NON-UNION	3,000	(2,500.00)	0.00	500.00	500.00	0.00	0.00	0.00%
1000121000	320	IN-DIST PROF DEVELOPMENT	0	4,640.00	0.00	4,640.00	2,515.00	0.00	2,125.00	45.80%
1000121000	321	PROFESSIONAL EDU SERVICES	0	30,000.00	0.00	30,000.00	58,004.45	0.00	(28,004.45)	(93.35%)
1000121000	330	PROFESSIONAL SERVICES	70,000	(2,009.06)	0.00	67,990.94	119,764.57	9,472.69	(61,246.32)	(90.08%)
1000121000	332	TUTOR SERVICES	0	0.00	0.00	0.00	1,628.98	5,970.09	(7,599.07)	0.00%
1000121000	335	LEGAL SERVICES	0	0.00	0.00	0.00	26,725.04	2,000.00	(28,725.04)	0.00%
1000121000	430	REPAIRS & MAINTENANCE	300	0.00	0.00	300.00	0.00	0.00	300.00	100.00%
1000121000	534	POSTAGE/GENERAL EXPENSES	75	0.00	0.00	75.00	81.37	0.00	(6.37)	(8.49%)
1000121000	561	TUITION TO OTHER LEAS	8,890	0.00	0.00	8,890.00	0.00	0.00	8,890.00	100.00%
1000121000	564	TUITION TO PRIVATE SCHOOL	490,000	160,000.00	0.00	650,000.00	728,981.00	575.00	(79,556.00)	(12.24%)
1000121000	569	TUITION RESIDENTIAL	76,045	0.00	0.00	76,045.00	109,747.96	7,974.20	(41,677.16)	(54.81%)
1000121000	580	TRAVEL & MILEAGE	30,500	(29,000.00)	(22.00)	1,478.00	1,275.78	0.00	202.22	13.68%
1000121000	610	SUPPLIES	1,000	(215.35)	0.00	784.65	887.90	0.00	(103.25)	(13.16%)
1000121000	640	TEXTBOOKS - REPLACEMENT	100	0.00	0.00	100.00	0.00	0.00	100.00	100.00%
1000121000	641	TEXTBOOKS - ADDITIONAL	0	64.86	0.00	64.86	164.86	0.00	(100.00)	(154.18%)
1000121000	643	INFORMATION ACCESS FEES	1,169	0.00	0.00	1,169.00	353.99	0.00	815.01	69.72%



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1000121000	650	SOFTWARE	0	1,044.55	22.00	1,066.55	1,052.51	0.00	14.04	1.32%
1000121000	734	EQUIPMENT-ADDITIONAL	4,162	(600.00)	0.00	3,562.00	1,590.88	0.00	1,971.12	55.34%
1000121000	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	18,999.68	0.00	(18,999.68)	0.00%
1000121000	810	DUES AND FEES	16,000	(500.00)	0.00	15,500.00	22,517.83	0.00	(7,017.83)	(45.28%)
1000121000	840	CONTINGENCY	160,000	(160,000.00)	0.00	0.00	0.00	0.00	0.00	0.00%
1000121000	890	MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total DW SPECIAL EDUCATION			\$864,116	\$56,402.94	\$11,330.19	\$931,849.13	\$1,139,169.93	\$25,991.98	(\$233,312.78)	(25.04%)
Total 00 - DISTRICT-WIDE			\$864,116	\$56,402.94	\$11,330.19	\$931,849.13	\$1,139,169.93	\$25,991.98	(\$233,312.78)	(25.04%)
PES SPECIAL EDUCATION										
1011121000	110	SALARIES	313,020	108,720.00	0.00	421,740.00	463,674.31	0.00	(41,934.31)	(9.94%)
1011121000	114	INSTRUC. ASST. SALARIES	564,079	96,793.00	0.00	660,872.00	590,131.81	0.00	70,740.19	10.70%
1011121000	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	5,135.00	0.00	(5,135.00)	0.00%
1011121000	121	LONG TERM SUB SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011121000	211	HEALTH INSURANCE	0	134,940.08	(161.44)	134,778.64	151,004.31	0.00	(16,225.67)	(12.04%)
1011121000	212	DENTAL INSURANCE	0	7,970.64	0.51	7,971.15	7,971.15	0.00	0.00	0.00%
1011121000	213	LIFE INSURANCE	0	0.00	0.00	0.00	17.50	0.00	(17.50)	0.00%
1011121000	214	DISABILITY INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011121000	220	SOCIAL SECURITY	0	75,822.85	3,900.07	79,722.92	79,814.13	0.00	(91.21)	(0.11%)
1011121000	231	NON-TEACHER RETIREMENT	0	4,434.36	0.04	4,434.36	4,434.35	0.00	0.01	0.00%
1011121000	232	TEACHER RETIREMENT	0	55,056.12	0.07	55,056.19	55,212.09	0.00	(155.90)	(0.28%)
1011121000	260	WORKERS COMP INSURANCE	0	0.00	0.00	0.00	1,547.60	0.00	(1,547.60)	0.00%
1011121000	610	SUPPLIES	2,060	200.00	868.38	3,128.38	2,753.32	0.00	375.06	11.99%
1011121000	640	TEXTBOOKS - REPLACEMENT	2,888	(1,939.00)	(507.83)	441.17	441.17	0.00	0.00	0.00%
1011121000	650	SOFTWARE	0	750.00	(9.55)	740.45	740.45	0.00	0.00	0.00%
1011121000	733	FURNITURE-ADDITIONAL	0	868.00	0.00	868.00	433.25	0.00	434.75	50.09%
1011121000	734	EQUIPMENT-ADDITIONAL	4,060	3,510.00	(100.00)	7,470.00	6,412.48	0.00	1,057.52	14.16%
1011121000	738	EQUIPMENT-REPLACEMENT	251	0.00	(251.00)	0.00	0.00	0.00	0.00	0.00%
Total PES SPECIAL EDUCATION			\$886,358	\$487,126.01	\$3,739.25	\$1,377,223.26	\$1,369,722.92	\$0.00	\$7,500.34	0.54%
PES PRESCHOOL SPED										
1011121028	110	SALARIES	108,720	(108,720.00)	0.00	0.00	0.00	0.00	0.00	0.00%
1011121028	114	INSTRUC. ASST. SALARIES	96,793	(96,793.00)	0.00	0.00	0.00	0.00	0.00	0.00%
1011121028	610	SUPPLIES	2,100	(2,100.00)	0.00	0.00	0.00	0.00	0.00	0.00%
1011121028	640	TEXTBOOKS - REPLACEMENT	236	(236.00)	0.00	0.00	0.00	0.00	0.00	0.00%
1011121028	650	SOFTWARE	100	(100.00)	0.00	0.00	0.00	0.00	0.00	0.00%
1011121028	733	FURNITURE-ADDITIONAL	868	(868.00)	0.00	0.00	0.00	0.00	0.00	0.00%
1011121028	734	EQUIPMENT-ADDITIONAL	610	(610.00)	0.00	0.00	0.00	0.00	0.00	0.00%
1011121028	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PES PRESCHOOL SPED			\$209,427	(\$209,427.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
PES KINDERGARTEN SPED										
1011121029	110	SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011121029	114	INSTRUC. ASST. SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011121029	610	SUPPLIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011121029	640	TEXTBOOKS - REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%



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101121029	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
101121029	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PES KINDERGARTEN SPED			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 11 - PELHAM ELEMENTARY SCHOOL			\$1,095,785	\$277,699.01	\$3,739.25	\$1,377,223.26	\$1,369,722.92	\$0.00	\$7,500.34	0.54%
PMS SPECIAL EDUCATION										
1012121000	110	SALARIES	180,340	0.00	0.00	180,340.00	186,798.69	0.00	(6,458.69)	(3.58%)
1012121000	114	INSTRUC. ASST. SALARIES	323,501	1,838.20	0.00	325,339.20	299,507.89	0.00	25,831.31	7.94%
1012121000	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	3,315.00	0.00	(3,315.00)	0.00%
1012121000	121	LONG TERM SUB SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012121000	130	OVERTIME SALARIES	0	0.00	0.00	0.00	1,328.49	0.00	(1,328.49)	0.00%
1012121000	211	HEALTH INSURANCE	0	125,054.72	0.50	125,055.22	125,519.91	0.00	(464.69)	(0.37%)
1012121000	212	DENTAL INSURANCE	0	5,097.16	0.20	5,097.36	5,097.36	0.00	0.00	0.00%
1012121000	213	LIFE INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012121000	214	DISABILITY INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012121000	220	SOCIAL SECURITY	0	33,030.37	563.71	33,594.08	33,928.36	0.00	(334.28)	(1.00%)
1012121000	232	TEACHER RETIREMENT	0	26,258.60	(240.83)	26,017.77	26,412.45	0.00	(394.68)	(1.52%)
1012121000	260	WORKERS COMP INSURANCE	0	0.00	0.00	0.00	780.26	0.00	(780.26)	0.00%
1012121000	610	SUPPLIES	1,695	(399.99)	(500.00)	795.01	801.21	14.50	(20.70)	(2.60%)
1012121000	640	TEXTBOOKS - REPLACEMENT	1,025	(168.00)	0.00	857.00	696.00	0.00	161.00	18.79%
1012121000	644	PUBLICATIONS	0	168.00	0.00	168.00	119.90	0.00	48.10	28.63%
1012121000	650	SOFTWARE	0	469.99	0.00	469.99	359.20	0.00	110.79	23.57%
1012121000	733	FURNITURE-ADDITIONAL	700	(700.00)	0.00	0.00	0.00	0.00	0.00	0.00%
1012121000	734	EQUIPMENT-ADDITIONAL	0	1,430.00	500.00	1,930.00	1,536.08	299.99	93.93	4.87%
Total PMS SPECIAL EDUCATION			\$507,261	\$192,079.05	\$323.58	\$699,663.63	\$686,200.80	\$314.49	\$13,148.34	1.88%
Total 12 - PELHAM MEMORIAL SCHOOL			\$507,261	\$192,079.05	\$323.58	\$699,663.63	\$686,200.80	\$314.49	\$13,148.34	1.88%
PHS SPECIAL EDUCATION										
1033121000	110	SALARIES	203,040	0.00	0.00	203,040.00	238,234.16	0.00	(35,194.16)	(17.33%)
1033121000	113	TUTOR SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033121000	114	INSTRUC. ASST. SALARIES	368,323	0.00	0.00	368,323.00	325,346.33	0.00	42,976.67	11.67%
1033121000	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033121000	121	LONG TERM SUB SALARIES	0	0.00	0.00	0.00	1,024.38	0.00	(1,024.38)	0.00%
1033121000	211	HEALTH INSURANCE	0	104,885.59	0.54	104,886.13	107,886.13	0.00	(3,000.00)	(2.86%)
1033121000	212	DENTAL INSURANCE	0	3,165.59	0.29	3,165.88	3,165.88	0.00	0.00	0.00%
1033121000	213	LIFE INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033121000	214	DISABILITY INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033121000	220	SOCIAL SECURITY	0	39,841.94	940.50	40,782.44	41,203.30	0.00	(420.86)	(1.03%)
1033121000	232	TEACHER RETIREMENT	0	30,470.52	2,807.52	33,278.04	33,213.07	0.00	64.97	0.20%
1033121000	260	WORKERS COMP INSURANCE	0	0.00	0.00	0.00	777.96	0.00	(777.96)	0.00%
1033121000	610	SUPPLIES	1,179	0.00	0.00	1,179.00	1,079.42	0.00	99.58	8.45%
1033121000	640	TEXTBOOKS - REPLACEMENT	709	0.00	0.00	709.00	709.36	0.00	(0.36)	(0.05%)
1033121000	644	PUBLICATIONS	0	0.00	0.00	0.00	414.18	0.00	(414.18)	0.00%

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1033121000	650	SOFTWARE	212	0.00	0.00	212.00	177.45	0.00	34.55	16.30%
1033121000	734	EQUIPMENT-ADDITIONAL	500	0.00	0.00	500.00	0.00	0.00	500.00	100.00%
Total PHS SPECIAL EDUCATION			\$573,963	\$178,363.64	\$3,748.85	\$756,075.49	\$753,231.62	\$0.00	\$2,843.87	0.38%
Total 33 - PELHAM HIGH SCHOOL			\$573,963	\$178,363.64	\$3,748.85	\$756,075.49	\$753,231.62	\$0.00	\$2,843.87	0.38%
Total 1210 - SPECIAL EDUCATION PRGMS			\$3,041,125	\$704,544.64	\$19,141.87	\$3,764,811.51	\$3,948,325.27	\$26,306.47	(\$209,820.23)	(5.57%)
1260 - BILINGUAL PROGRAMS										
DW BILINGUAL PROGRAMS										
1000126000	110	SALARIES	0	0.00	0.00	0.00	26,888.27	0.00	(26,888.27)	0.00%
1000126000	113	TUTOR SALARIES	0	0.00	0.00	0.00	25,565.09	0.00	(25,565.09)	0.00%
1000126000	114	INSTRUC. ASST. SALARIES	72,889	0.00	0.00	72,889.00	20,141.85	0.00	52,747.15	72.37%
1000126000	211	HEALTH INSURANCE	0	5,523.18	0.02	5,523.20	5,523.20	0.00	0.00	0.00%
1000126000	212	DENTAL INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000126000	213	LIFE INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000126000	214	DISABILITY INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000126000	220	SOCIAL SECURITY	0	5,210.69	16.82	5,227.51	5,297.92	0.00	(70.41)	(1.35%)
1000126000	260	WORKERS COMP INSURANCE	0	0.00	0.00	0.00	104.73	0.00	(104.73)	0.00%
1000126000	321	PROFESSIONAL EDU SERVICES	0	0.00	0.00	0.00	167.46	0.00	(167.46)	0.00%
1000126000	330	PROFESSIONAL SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000126000	580	TRAVEL & MILEAGE	200	0.00	0.00	200.00	0.00	0.00	200.00	100.00%
1000126000	610	SUPPLIES	410	0.00	0.00	410.00	0.00	0.00	410.00	100.00%
1000126000	640	TEXTBOOKS - REPLACEMENT	100	0.00	0.00	100.00	0.00	0.00	100.00	100.00%
1000126000	650	SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000126000	737	FURNITURE-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total DW BILINGUAL PROGRAMS			\$73,599	\$10,733.87	\$16.84	\$84,349.71	\$83,688.52	\$0.00	\$661.19	0.78%
Total 00 - DISTRICT-WIDE			\$73,599	\$10,733.87	\$16.84	\$84,349.71	\$83,688.52	\$0.00	\$661.19	0.78%
Total 1260 - BILINGUAL PROGRAMS			\$73,599	\$10,733.87	\$16.84	\$84,349.71	\$83,688.52	\$0.00	\$661.19	0.78%
1280 - EXTENDED SCHOOL YEAR										
DW EXTENDED SCHOOL YEAR										
1000128000	110	SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000128000	114	INSTRUC. ASST. SALARIES	0	0.00	0.00	0.00	390.81	0.00	(390.81)	0.00%
1000128000	220	SOCIAL SECURITY	0	0.00	0.00	0.00	29.94	0.00	(29.94)	0.00%
1000128000	232	TEACHER RETIREMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000128000	260	WORKERS COMP INSURANCE	0	0.00	0.00	0.00	1.36	0.00	(1.36)	0.00%
Total DW EXTENDED SCHOOL YEAR			\$0	\$0.00	\$0.00	\$0.00	\$422.11	\$0.00	(\$422.11)	0.00%
DW EXTENDED YEAR										
1000128028	110	SALARIES	63,072	32,000.00	0.00	95,072.00	112,649.88	0.00	(17,577.88)	(18.49%)
1000128028	220	SOCIAL SECURITY	0	8,550.65	0.00	8,550.65	8,550.65	0.00	0.00	0.00%
1000128028	232	TEACHER RETIREMENT	0	9,254.40	0.00	9,254.40	9,254.40	0.00	0.00	0.00%

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1000128028	260	WORKERS COMP INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000128028	610	SUPPLIES	578	100.00	0.00	678.00	100.16	0.00	577.84	85.23%
Total DW EXTENDED YEAR			\$63,650	\$49,905.05	\$0.00	\$113,555.05	\$130,555.09	\$0.00	(\$17,000.04)	(14.97%)
Total 00 - DISTRICT-WIDE			\$63,650	\$49,905.05	\$0.00	\$113,555.05	\$130,577.20	\$0.00	(\$17,422.15)	(15.34%)
PES EXTENDED YEAR										
1011128028	110	SALARIES	32,000	(32,000.00)	0.00	0.00	0.00	0.00	0.00	0.00%
1011128028	610	SUPPLIES	100	(100.00)	0.00	0.00	0.00	0.00	0.00	0.00%
Total PES EXTENDED YEAR			\$32,100	(\$32,100.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 11 - PELHAM ELEMENTARY SCHOOL			\$32,100	(\$32,100.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 1280 - EXTENDED SCHOOL YEAR			\$95,750	\$17,805.05	\$0.00	\$113,555.05	\$130,577.20	\$0.00	(\$17,422.15)	(15.34%)
1301 - VOCATIONAL EDUCATION PRGM										
PHS VOCATIONAL EDUCATION			52,000	0.00	0.00	52,000.00	42,893.86	25,253.31	(16,147.17)	(31.05%)
1033130100	561	TUITION TO OTHER LEAS								
Total PHS VOCATIONAL EDUCATION			\$52,000	\$0.00	\$0.00	\$52,000.00	\$42,893.86	\$25,253.31	(\$16,147.17)	(31.05%)
Total 33 - PELHAM HIGH SCHOOL			\$52,000	\$0.00	\$0.00	\$52,000.00	\$42,893.86	\$25,253.31	(\$16,147.17)	(31.05%)
Total 1301 - VOCATIONAL EDUCATION PRGM			\$52,000	\$0.00	\$0.00	\$52,000.00	\$42,893.86	\$25,253.31	(\$16,147.17)	(31.05%)
1410 - CO-CURRICULAR ACTIVITIES										
DW CO-CURRICULAR			500	0.00	0.00	500.00	343.75	0.00	156.25	31.25%
1000141000	110	SALARIES								
1000141000	220	SOCIAL SECURITY	0	23.51	0.00	23.51	23.51	0.00	0.00	0.00%
1000141000	232	TEACHER RETIREMENT	0	48.67	0.00	48.67	48.67	0.00	0.00	0.00%
1000141000	260	WORKERS COMP INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total DW CO-CURRICULAR			\$500	\$72.18	\$0.00	\$572.18	\$415.93	\$0.00	\$156.25	27.31%
Total 00 - DISTRICT-WIDE			\$500	\$72.18	\$0.00	\$572.18	\$415.93	\$0.00	\$156.25	27.31%
PES CO-CURRICULAR			13,081	0.00	0.00	13,081.00	13,085.85	0.00	(4.85)	(0.04%)
1011141000	110	SALARIES								
1011141000	220	SOCIAL SECURITY	0	764.33	311.10	1,075.43	993.16	0.00	82.27	7.65%
1011141000	232	TEACHER RETIREMENT	0	1,112.71	585.36	1,698.07	1,550.61	0.00	147.46	8.68%
1011141000	260	WORKERS COMP INSURANCE	0	0.00	0.00	0.00	12.30	0.00	(12.30)	0.00%
Total PES CO-CURRICULAR			\$13,081	\$1,877.04	\$896.46	\$15,854.50	\$15,641.92	\$0.00	\$212.58	1.34%
Total 11 - PELHAM ELEMENTARY SCHOOL			\$13,081	\$1,877.04	\$896.46	\$15,854.50	\$15,641.92	\$0.00	\$212.58	1.34%
PMS CO-CURRICULAR										
1012141000	110	SALARIES	54,264	(24,700.00)	0.00	29,564.00	24,967.75	0.00	4,596.25	15.55%
1012141000	220	SOCIAL SECURITY	0	957.08	1,093.21	2,050.29	1,858.18	0.00	192.11	9.37%
1012141000	232	TEACHER RETIREMENT	0	1,628.62	1,911.83	3,540.45	3,196.03	0.00	344.42	9.73%
1012141000	260	WORKERS COMP INSURANCE	0	0.00	0.00	0.00	47.77	0.00	(47.77)	0.00%
1012141000	330	PROFESSIONAL SERVICES	0	0.00	0.00	0.00	3,000.00	0.00	(3,000.00)	0.00%



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1012141000	580	TRAVEL & MILEAGE	10,605	(10,605.00)	0.00	0.00	0.00	0.00	0.00	0.00%
1012141000	610	SUPPLIES	116	0.00	0.00	116.00	0.00	0.00	116.00	100.00%
Total PMS CO-CURRICULAR			\$64,985	(\$32,719.30)	\$3,005.04	\$35,270.74	\$33,069.73	\$0.00	\$2,201.01	6.24%
Total 12 - PELHAM MEMORIAL SCHOOL			\$64,985	(\$32,719.30)	\$3,005.04	\$35,270.74	\$33,069.73	\$0.00	\$2,201.01	6.24%
PMS CO-CURRICULAR										
1033141000	110	SALARIES	163,501	(124,212.00)	0.00	39,289.00	41,490.50	0.00	(2,201.50)	(5.60%)
1033141000	211	HEALTH INSURANCE	0	1,717.19	0.00	1,717.19	(1,455.50)	0.00	3,172.69	184.76%
1033141000	212	DENTAL INSURANCE	0	71.52	0.00	71.52	(323.99)	0.00	395.51	553.01%
1033141000	220	SOCIAL SECURITY	0	1,692.76	1,397.88	3,090.64	3,067.32	0.00	23.32	0.75%
1033141000	231	NON-TEACHER RETIREMENT	0	0.00	(240.54)	(240.54)	(240.54)	0.00	0.00	0.00%
1033141000	232	TEACHER RETIREMENT	0	3,045.64	2,689.29	5,734.93	5,706.52	0.00	28.41	0.50%
1033141000	260	WORKERS COMP INSURANCE	0	0.00	0.00	0.00	72.46	0.00	(72.46)	0.00%
1033141000	330	PROFESSIONAL SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033141000	580	TRAVEL & MILEAGE	0	725.00	0.00	725.00	725.00	0.00	0.00	0.00%
1033141000	610	SUPPLIES	2,946	0.00	0.00	2,946.00	899.48	0.00	2,046.52	69.47%
1033141000	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	(69.13)	0.00	69.13	0.00%
1033141000	810	DUES AND FEES	1,000	0.00	0.00	1,000.00	810.00	0.00	190.00	19.00%
1033141000	890	MISCELLANEOUS	0	0.00	0.00	0.00	(750.00)	0.00	750.00	0.00%
Total PMS CO-CURRICULAR			\$167,447	(\$116,959.89)	\$3,846.63	\$54,333.74	\$49,932.12	\$0.00	\$4,401.62	8.10%
Total 33 - PELHAM HIGH SCHOOL			\$167,447	(\$116,959.89)	\$3,846.63	\$54,333.74	\$49,932.12	\$0.00	\$4,401.62	8.10%
Total 1410 - CO-CURRICULAR ACTIVITIES			\$246,013	(\$147,729.97)	\$7,748.13	\$106,031.16	\$99,059.70	\$0.00	\$6,971.46	6.57%
1420 - ATHLETIC ACTIVITIES										
PMS ATHLETICS										
1012142000	110	SALARIES	0	24,700.00	0.00	24,700.00	24,700.00	0.00	0.00	0.00%
1012142000	220	SOCIAL SECURITY	0	1,140.17	741.89	1,882.06	1,880.67	0.00	1.39	0.07%
1012142000	232	TEACHER RETIREMENT	0	1,526.46	798.54	2,325.00	2,325.06	0.00	(0.06)	0.00%
1012142000	260	WORKERS COMP INSURANCE	0	0.00	0.00	0.00	38.94	0.00	(38.94)	0.00%
1012142000	330	PROFESSIONAL SERVICES	0	10,145.00	(5,645.00)	4,500.00	4,500.00	0.00	0.00	0.00%
1012142000	610	SUPPLIES	4,197	0.00	(750.00)	3,447.00	2,612.97	0.00	834.03	24.20%
1012142000	810	DUES AND FEES	0	460.00	750.00	1,210.00	1,210.00	0.00	0.00	0.00%
Total PMS ATHLETICS			\$4,197	\$37,971.63	(\$4,104.57)	\$38,064.06	\$37,267.64	\$0.00	\$796.42	2.09%
Total 12 - PELHAM MEMORIAL SCHOOL			\$4,197	\$37,971.63	(\$4,104.57)	\$38,064.06	\$37,267.64	\$0.00	\$796.42	2.09%
PMS ATHLETICS										
1033142000	110	SALARIES	60,585	124,212.00	0.00	184,797.00	179,077.57	0.00	5,719.43	3.09%
1033142000	211	HEALTH INSURANCE	0	24,090.05	0.05	24,090.10	24,090.10	0.00	0.00	0.00%
1033142000	212	DENTAL INSURANCE	0	1,453.40	0.00	1,453.40	1,453.40	0.00	0.00	0.00%
1033142000	213	LIFE INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033142000	214	DISABILITY INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033142000	220	SOCIAL SECURITY	0	10,739.13	3,561.48	14,300.61	13,677.12	0.00	623.49	4.36%
1033142000	231	NON-TEACHER RETIREMENT	0	764.19	0.00	764.19	764.19	0.00	0.00	0.00%
1033142000	232	TEACHER RETIREMENT	0	12,487.33	3,224.39	15,711.72	14,992.81	0.00	718.91	4.58%
1033142000	260	WORKERS COMP INSURANCE	0	0.00	0.00	0.00	218.76	0.00	(218.76)	0.00%

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1033142000	330	PROFESSIONAL SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033142000	338	GAME OFFICIALS	45,000	(3,300.00)	(1,000.00)	40,700.00	39,126.00	0.00	1,574.00	3.87%
1033142000	339	ATHLETIC TRAINER SERVICES	26,500	0.00	1,000.00	27,500.00	27,500.00	0.00	0.00	0.00%
1033142000	446	RENTAL/LEASE SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033142000	580	TRAVEL & MILEAGE	4,500	(725.00)	0.00	3,775.00	2,392.89	0.00	1,382.11	36.61%
1033142000	610	SUPPLIES	49,410	4,998.00	0.00	54,308.00	48,876.25	0.00	5,431.75	10.00%
1033142000	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033142000	810	DUES AND FEES	0	3,300.00	0.00	3,300.00	3,859.00	0.00	(559.00)	(16.94%)
Total PHS ATHLETICS			\$185,995	\$177,919.10	\$6,785.92	\$370,700.02	\$356,028.09	\$0.00	\$14,671.93	3.96%
Total 33 - PELHAM HIGH SCHOOL			\$185,995	\$177,919.10	\$6,785.92	\$370,700.02	\$356,028.09	\$0.00	\$14,671.93	3.96%
Total 1420 - ATHLETIC ACTIVITIES			\$190,192	\$215,890.73	\$2,681.35	\$408,764.08	\$393,295.73	\$0.00	\$15,468.35	3.78%
1490 - OTHER STUDENT ACTIVITIES										
PHS OTHR STUDENT ACTIVITY										
1033149000	110	SALARIES	50,500	0.00	0.00	50,500.00	49,627.53	0.00	872.47	1.73%
1033149000	211	HEALTH INSURANCE	0	406.02	0.00	406.02	2,906.02	0.00	(2,500.00)	(615.73%)
1033149000	212	DENTAL INSURANCE	0	1,453.40	0.00	1,453.40	1,453.40	0.00	0.00	0.00%
1033149000	213	LIFE INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033149000	214	DISABILITY INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033149000	220	SOCIAL SECURITY	0	3,921.31	0.12	3,921.43	4,112.74	0.00	(191.31)	(4.88%)
1033149000	232	TEACHER RETIREMENT	0	7,258.16	(0.01)	7,258.15	7,787.32	0.00	(529.17)	(7.29%)
1033149000	260	WORKERS COMP INSURANCE	0	0.00	0.00	0.00	54.95	0.00	(54.95)	0.00%
1033149000	275	WORKSHOPS NON-UNION	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033149000	321	PROFESSIONAL EDU SERVICES	105	0.00	0.00	105.00	0.00	0.00	105.00	100.00%
1033149000	580	TRAVEL & MILEAGE	750	0.00	500.00	1,250.00	947.62	0.00	302.38	24.19%
1033149000	610	SUPPLIES	0	0.00	573.00	573.00	0.00	228.76	344.24	60.08%
1033149000	810	DUES AND FEES	1,100	(527.00)	(573.00)	0.00	0.00	0.00	0.00	0.00%
1033149000	890	MISCELLANEOUS	1,690	0.00	(500.00)	1,190.00	56.59	0.00	1,133.41	95.24%
Total PHS OTHR STUDENT ACTIVITY			\$54,145	\$12,511.89	\$0.11	\$66,657.00	\$66,946.17	\$228.76	(\$517.93)	(0.78%)
Total 33 - PELHAM HIGH SCHOOL			\$54,145	\$12,511.89	\$0.11	\$66,657.00	\$66,946.17	\$228.76	(\$517.93)	(0.78%)
Total 1490 - OTHER STUDENT ACTIVITIES			\$54,145	\$12,511.89	\$0.11	\$66,657.00	\$66,946.17	\$228.76	(\$517.93)	(0.78%)
2120 - GUIDANCE SERVICES										
DW GUIDANCE										
1000212000	650	SOFTWARE	0	0.00	0.00	0.00	14,443.00	0.00	(14,443.00)	0.00%
Total DW GUIDANCE			\$0	\$0.00	\$0.00	\$0.00	\$14,443.00	\$0.00	(\$14,443.00)	0.00%
Total 00 - DISTRICT-WIDE			\$0	\$0.00	\$0.00	\$0.00	\$14,443.00	\$0.00	(\$14,443.00)	0.00%
PES GUIDANCE SERVICES										
1011212000	110	SALARIES	116,220	0.00	0.00	116,220.00	117,540.00	0.00	(1,320.00)	(1.14%)
1011212000	211	HEALTH INSURANCE	0	45,528.80	0.12	45,528.92	45,528.92	0.00	0.00	0.00%
1011212000	212	DENTAL INSURANCE	0	2,633.63	0.05	2,633.68	2,633.68	0.00	0.00	0.00%
1011212000	213	LIFE INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011212000	214	DISABILITY INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%

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1011212000	220	SOCIAL SECURITY	0	8,289.16	4.91	8,294.07	8,396.72	0.00	(102.65)	(1.24%)
1011212000	232	TEACHER RETIREMENT	0	16,456.71	(0.01)	16,456.70	16,643.61	0.00	(186.91)	(1.14%)
1011212000	260	WORKERS COMP INSURANCE	0	0.00	0.00	0.00	200.94	0.00	(200.94)	0.00%
1011212000	610	SUPPLIES	750	75.00	0.00	825.00	820.11	0.00	4.89	0.59%
1011212000	641	TEXTBOOKS - ADDITIONAL	0	0.00	0.00	0.00	0.00	161.00	(161.00)	0.00%
Total PES GUIDANCE SERVICES			\$116,970	\$72,983.30	\$5.07	\$189,958.37	\$191,763.98	\$161.00	(\$1,966.61)	(1.04%)
Total 11 - PELHAM ELEMENTARY SCHOOL			\$116,970	\$72,983.30	\$5.07	\$189,958.37	\$191,763.98	\$161.00	(\$1,966.61)	(1.04%)
PMS GUIDANCE SERVICES										
1012212000	110	SALARIES	110,720	0.00	0.00	110,720.00	114,537.50	0.00	(3,817.50)	(3.45%)
1012212000	211	HEALTH INSURANCE	0	34,473.40	0.28	34,473.68	32,436.61	0.00	2,037.07	5.91%
1012212000	212	DENTAL INSURANCE	0	2,114.05	0.17	2,114.22	2,091.16	0.00	23.06	1.09%
1012212000	213	LIFE INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012212000	214	DISABILITY INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012212000	220	SOCIAL SECURITY	0	8,233.62	21.32	8,254.94	8,529.83	0.00	(274.89)	(3.33%)
1012212000	232	TEACHER RETIREMENT	0	15,677.81	35.07	15,712.88	16,147.52	0.00	(434.64)	(2.77%)
1012212000	260	WORKERS COMP INSURANCE	0	0.00	0.00	0.00	202.49	0.00	(202.49)	0.00%
1012212000	610	SUPPLIES	1,090	0.00	0.00	1,090.00	995.20	0.00	94.80	8.70%
1012212000	641	TEXTBOOKS - ADDITIONAL	0	0.00	0.00	0.00	0.00	161.00	(161.00)	0.00%
Total PMS GUIDANCE SERVICES			\$111,810	\$60,498.88	\$56.84	\$172,365.72	\$174,940.31	\$161.00	(\$2,735.59)	(1.59%)
Total 12 - PELHAM MEMORIAL SCHOOL			\$111,810	\$60,498.88	\$56.84	\$172,365.72	\$174,940.31	\$161.00	(\$2,735.59)	(1.59%)
PHS GUIDANCE SERVICES										
1033212000	110	SALARIES	238,867	1,838.20	0.00	240,705.20	255,957.64	0.00	(15,252.44)	(6.34%)
1033212000	121	LONG TERM SUB SALARIES	0	0.00	0.00	0.00	6,196.13	0.00	(6,196.13)	0.00%
1033212000	211	HEALTH INSURANCE	0	81,383.82	0.45	81,384.27	86,034.27	0.00	(4,650.00)	(5.71%)
1033212000	212	DENTAL INSURANCE	0	1,853.24	0.00	1,853.24	1,853.24	0.00	0.00	0.00%
1033212000	213	LIFE INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033212000	214	DISABILITY INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033212000	220	SOCIAL SECURITY	0	17,030.69	1,164.34	18,195.03	20,100.04	0.00	(1,905.01)	(10.47%)
1033212000	231	NON-TEACHER RETIREMENT	0	7,171.56	(0.04)	7,171.52	7,171.51	0.00	0.01	0.00%
1033212000	232	TEACHER RETIREMENT	0	23,092.31	239.52	23,331.83	23,159.67	0.00	172.16	0.74%
1033212000	260	WORKERS COMP INSURANCE	0	0.00	0.00	0.00	276.28	0.00	(276.28)	0.00%
1033212000	330	PROFESSIONAL SERVICES	2,500	0.00	0.00	2,500.00	0.00	0.00	2,500.00	100.00%
1033212000	446	RENTAL/LEASE SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033212000	610	SUPPLIES	11,338	1,000.00	(550.00)	11,788.00	10,649.32	0.00	1,138.68	9.66%
1033212000	640	TEXTBOOKS - REPLACEMENT	1,472	0.00	0.00	1,472.00	1,048.16	0.00	423.84	28.79%
1033212000	641	TEXTBOOKS - ADDITIONAL	0	0.00	0.00	0.00	0.00	161.00	(161.00)	0.00%
1033212000	643	INFORMATION ACCESS FEES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033212000	733	FURNITURE-ADDITIONAL	1,561	(1,431.01)	0.00	129.99	129.99	0.00	129.99	100.00%
1033212000	734	EQUIPMENT-ADDITIONAL	0	431.01	0.00	431.01	129.99	0.00	301.02	69.84%

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1033212000	810	DUES AND FEES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033212000	890	MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PHS GUIDANCE SERVICES			\$255,738	\$132,369.82	\$854.27	\$388,962.09	\$412,576.25	\$161.00	(\$23,775.16)	(6.11%)
Total 33 - PELHAM HIGH SCHOOL			\$255,738	\$132,369.82	\$854.27	\$388,962.09	\$412,576.25	\$161.00	(\$23,775.16)	(6.11%)
Total 2120 - GUIDANCE SERVICES			\$484,518	\$265,852.00	\$916.18	\$751,286.18	\$793,723.54	\$483.00	(\$42,920.36)	(5.71%)
2134 - NURSE SERVICES										
PES NURSE SERVICES										
1011213400	110	SALARIES	104,771	0.00	0.00	104,771.00	83,031.25	0.00	21,739.75	20.75%
1011213400	114	INSTRUC. ASST. SALARIES	0	0.00	0.00	0.00	15,290.36	0.00	(15,290.36)	0.00%
1011213400	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	1,017.08	0.00	(1,017.08)	0.00%
1011213400	121	LONG TERM SUB SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011213400	211	HEALTH INSURANCE	0	36,132.46	1,171.97	37,304.43	37,304.43	0.00	0.00	0.00%
1011213400	212	DENTAL INSURANCE	0	1,482.91	194.60	1,677.51	1,677.51	0.00	0.00	0.00%
1011213400	213	LIFE INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011213400	214	DISABILITY INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011213400	220	SOCIAL SECURITY	0	6,905.64	34.14	6,939.78	7,008.16	0.00	(68.38)	(0.99%)
1011213400	232	TEACHER RETIREMENT	0	6,469.87	(0.02)	6,469.85	6,469.83	0.00	0.02	0.00%
1011213400	260	WORKERS COMP INSURANCE	0	0.00	0.00	0.00	153.22	0.00	(153.22)	0.00%
1011213400	610	SUPPLIES	4,469	0.00	0.00	4,469.00	4,387.16	0.00	81.84	1.83%
1011213400	640	TEXTBOOKS - REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011213400	650	SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011213400	733	FURNITURE-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011213400	734	EQUIPMENT-ADDITIONAL	688	0.00	0.00	688.00	526.42	0.00	161.58	23.49%
1011213400	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PES NURSE SERVICES			\$109,928	\$50,990.88	\$1,400.69	\$162,319.57	\$156,865.42	\$0.00	\$5,454.15	3.36%
Total 11 - PELHAM ELEMENTARY SCHOOL			\$109,928	\$50,990.88	\$1,400.69	\$162,319.57	\$156,865.42	\$0.00	\$5,454.15	3.36%
PMS NURSE SERVICES										
1012213400	110	SALARIES	60,160	0.00	0.00	60,160.00	60,820.63	0.00	(660.63)	(1.10%)
1012213400	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	125.00	0.00	(125.00)	0.00%
1012213400	121	LONG TERM SUB SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012213400	211	HEALTH INSURANCE	0	23,251.96	0.12	23,252.08	23,252.08	0.00	0.00	0.00%
1012213400	212	DENTAL INSURANCE	0	1,366.79	0.05	1,366.84	1,366.84	0.00	0.00	0.00%
1012213400	213	LIFE INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012213400	214	DISABILITY INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012213400	220	SOCIAL SECURITY	0	3,912.04	13.04	3,925.08	3,976.17	0.00	(51.09)	(1.30%)
1012213400	232	TEACHER RETIREMENT	0	8,518.64	0.07	8,518.71	8,612.19	0.00	(93.48)	(1.10%)
1012213400	260	WORKERS COMP INSURANCE	0	0.00	0.00	0.00	106.35	0.00	(106.35)	0.00%
1012213400	330	PROFESSIONAL SERVICES	0	0.00	0.00	0.00	622.75	0.00	(622.75)	0.00%
1012213400	610	SUPPLIES	3,449	0.00	0.00	3,449.00	2,722.10	0.00	726.90	21.08%
1012213400	650	SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PMS NURSE SERVICES			\$63,609	\$37,049.43	\$13.28	\$100,671.71	\$101,604.11	\$0.00	(\$932.40)	(0.93%)
Total 12 - PELHAM MEMORIAL SCHOOL			\$63,609	\$37,049.43	\$13.28	\$100,671.71	\$101,604.11	\$0.00	(\$932.40)	(0.93%)

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PHS NURSE SERVICES										
1033213400	110	SALARIES	57,660	0.00	0.00	57,660.00	57,660.00	0.00	0.00	0.00%
1033213400	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	500.00	0.00	(500.00)	0.00%
1033213400	121	LONG TERM SUB SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033213400	211	HEALTH INSURANCE	0	17,286.70	0.14	17,286.84	17,286.84	0.00	0.00	0.00%
1033213400	212	DENTAL INSURANCE	0	800.26	0.12	800.38	800.38	0.00	0.00	0.00%
1033213400	213	LIFE INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033213400	214	DISABILITY INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033213400	220	SOCIAL SECURITY	0	4,186.65	21.22	4,207.87	4,227.69	0.00	(19.82)	(0.47%)
1033213400	232	TEACHER RETIREMENT	0	8,164.57	(0.01)	8,164.56	8,164.54	0.00	0.02	0.00%
1033213400	260	WORKERS COMP INSURANCE	0	0.00	0.00	0.00	99.13	0.00	(99.13)	0.00%
1033213400	330	PROFESSIONAL SERVICES	0	0.00	0.00	0.00	705.00	0.00	(705.00)	0.00%
1033213400	446	RENTAL/LEASE SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033213400	610	SUPPLIES	1,677	0.00	0.00	1,677.00	1,199.07	0.00	477.93	28.50%
1033213400	650	SOFTWARE	396	(396.00)	0.00	0.00	0.00	0.00	0.00	0.00%
1033213400	737	FURNITURE-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033213400	738	EQUIPMENT-REPLACEMENT	0	396.00	0.00	396.00	0.00	0.00	396.00	100.00%
Total PHS NURSE SERVICES			\$59,733	\$30,438.18	\$21.47	\$90,192.65	\$90,642.65	\$0.00	(\$450.00)	(0.50%)
Total 33 - PELHAM HIGH SCHOOL			\$59,733	\$30,438.18	\$21.47	\$90,192.65	\$90,642.65	\$0.00	(\$450.00)	(0.50%)
Total 2134 - NURSE SERVICES			\$233,270	\$118,478.49	\$1,435.44	\$353,183.93	\$349,112.18	\$0.00	\$4,071.75	1.15%
2140 - PSYCHOLOGICAL SERVICES										
DW PSYCH SERVICES										
1000214000	110	SALARIES	190,359	(80,714.02)	0.00	109,644.98	153,391.57	0.00	(43,746.59)	(39.90%)
1000214000	211	HEALTH INSURANCE	0	9,073.93	0.03	9,073.96	(24,730.99)	0.00	33,804.95	372.55%
1000214000	212	DENTAL INSURANCE	0	486.80	0.00	486.80	(1,346.77)	0.00	1,833.57	376.66%
1000214000	213	LIFE INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000214000	214	DISABILITY INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000214000	220	SOCIAL SECURITY	0	10,684.36	2,335.00	13,019.36	13,578.41	0.00	(559.05)	(4.29%)
1000214000	232	TEACHER RETIREMENT	0	11,192.70	0.01	11,192.71	11,323.51	0.00	(130.80)	(1.17%)
1000214000	260	WORKERS COMP INSURANCE	0	0.00	0.00	0.00	85.94	0.00	(85.94)	0.00%
1000214000	276	COURSE REIMBURS NON-UNION	1,800	0.00	0.00	1,800.00	0.00	0.00	1,800.00	100.00%
1000214000	321	PROFESSIONAL EDU SERVICES	0	39,000.00	0.00	39,000.00	39,037.75	0.00	(37.75)	(0.10%)
1000214000	330	PROFESSIONAL SERVICES	113,500	(77,000.00)	0.00	36,500.00	14,471.94	0.00	22,028.06	60.35%
1000214000	430	REPAIRS & MAINTENANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000214000	580	TRAVEL & MILEAGE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000214000	610	SUPPLIES	2,353	(175.00)	0.00	2,178.00	2,430.41	0.00	(252.41)	(11.59%)
1000214000	644	PUBLICATIONS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000214000	650	SOFTWARE	500	0.00	0.00	500.00	0.00	0.00	500.00	100.00%
1000214000	734	EQUIPMENT-ADDITIONAL	1,717	(858.00)	(150.00)	709.00	0.00	0.00	709.00	100.00%
1000214000	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000214000	810	DUES AND FEES	0	0.00	150.00	150.00	150.00	0.00	0.00	0.00%
Total DW PSYCH SERVICES			\$310,229	(\$88,309.23)	\$2,335.04	\$224,254.81	\$208,391.77	\$0.00	\$15,863.04	7.07%
Total 00 - DISTRICT-WIDE			\$310,229	(\$88,309.23)	\$2,335.04	\$224,254.81	\$208,391.77	\$0.00	\$15,863.04	7.07%

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PES PSYCH SERVICES										
1011214000	610	SUPPLIES	4,800	450.00	0.00	5,250.00	5,224.32	0.00	25.68	0.49%
Total PES PSYCH SERVICES			\$4,800	\$450.00	\$0.00	\$5,250.00	\$5,224.32	\$0.00	\$25.68	0.49%
Total 11 - PELHAM ELEMENTARY SCHOOL										
PMS PSYCH SERVICES			\$4,800	\$450.00	\$0.00	\$5,250.00	\$5,224.32	\$0.00	\$25.68	0.49%
1012214000	610	SUPPLIES	139	0.00	0.00	139.00	0.00	0.00	139.00	100.00%
Total PMS PSYCH SERVICES			\$139	\$0.00	\$0.00	\$139.00	\$0.00	\$0.00	\$139.00	100.00%
Total 12 - PELHAM MEMORIAL SCHOOL										
PMS PSYCH SERVICES			\$139	\$0.00	\$0.00	\$139.00	\$0.00	\$0.00	\$139.00	100.00%
1033214000	110	SALARIES	38,860	0.00	0.00	38,860.00	23,210.67	0.00	15,649.33	40.27%
1033214000	211	HEALTH INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033214000	212	DENTAL INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033214000	213	LIFE INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033214000	214	DISABILITY INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033214000	220	SOCIAL SECURITY	0	3,004.78	(1,257.72)	1,747.06	1,747.06	0.00	0.00	0.00%
1033214000	232	TEACHER RETIREMENT	0	5,561.77	(2,328.01)	3,233.76	3,233.76	0.00	0.00	0.00%
1033214000	260	WORKERS COMP INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033214000	610	SUPPLIES	103	0.00	0.00	103.00	100.00	0.00	3.00	2.91%
Total PMS PSYCH SERVICES			\$38,963	\$8,566.55	(\$3,585.73)	\$43,943.82	\$28,291.49	\$0.00	\$15,652.33	35.62%
Total 33 - PELHAM HIGH SCHOOL										
Total 33 - PELHAM HIGH SCHOOL			\$38,963	\$8,566.55	(\$3,585.73)	\$43,943.82	\$28,291.49	\$0.00	\$15,652.33	35.62%
Total 2140 - PSYCHOLOGICAL SERVICES										
Total 2140 - PSYCHOLOGICAL SERVICES			\$354,131	(\$79,292.68)	(\$1,250.69)	\$273,587.63	\$241,907.58	\$0.00	\$31,680.05	11.58%
2150 - SPEECH SERVICES										
DW SPEECH SERVICES										
1000215000	110	SALARIES	0	83,489.00	0.00	83,489.00	56,518.02	0.00	26,970.98	32.30%
1000215000	114	INSTRUC. ASST. SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000215000	211	HEALTH INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000215000	212	DENTAL INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000215000	213	LIFE INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000215000	214	DISABILITY INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000215000	220	SOCIAL SECURITY	0	3,310.42	0.00	3,310.42	3,310.42	0.00	0.00	0.00%
1000215000	232	TEACHER RETIREMENT	0	8,002.94	0.00	8,002.94	8,002.94	0.00	0.00	0.00%
1000215000	260	WORKERS COMP INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000215000	275	WORKSHOPS NON-UNION	0	0.00	0.00	0.00	650.50	0.00	(650.50)	0.00%
1000215000	321	PROFESSIONAL EDU SERVICES	0	14,947.70	0.00	14,947.70	15,735.20	0.00	(787.50)	(5.27%)
1000215000	330	PROFESSIONAL SERVICES	0	76,912.30	0.00	76,912.30	73,089.35	0.00	3,822.95	4.97%
1000215000	610	SUPPLIES	0	175.00	0.00	175.00	0.00	0.00	175.00	100.00%
1000215000	734	EQUIPMENT-ADDITIONAL	0	858.00	983.21	1,841.21	1,472.00	0.00	369.21	20.05%
Total DW SPEECH SERVICES			\$0	\$187,695.36	\$983.21	\$188,678.57	\$158,778.43	\$0.00	\$29,900.14	15.85%
Total 00 - DISTRICT-WIDE										
Total 00 - DISTRICT-WIDE			\$0	\$187,695.36	\$983.21	\$188,678.57	\$158,778.43	\$0.00	\$29,900.14	15.85%
PES SPEECH SERVICES										
1011215000	110	SALARIES	192,810	(53,860.00)	0.00	138,950.00	174,816.17	0.00	(35,866.17)	(25.81%)
1011215000	114	INSTRUC. ASST. SALARIES	19,638	0.00	0.00	19,638.00	19,637.80	0.00	0.20	0.00%

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1011215000	211	HEALTH INSURANCE	0	10,947.98	827.21	11,775.09	13,525.09	0.00	(1,750.00)	(14.86%)
1011215000	212	DENTAL INSURANCE	0	449.02	0.00	449.02	449.02	0.00	0.00	0.00%
1011215000	213	LIFE INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011215000	214	DISABILITY INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011215000	220	SOCIAL SECURITY	0	9,954.47	4,664.88	14,619.35	14,627.09	0.00	(7.74)	(0.05%)
1011215000	232	TEACHER RETIREMENT	0	7,457.68	4,211.89	11,669.57	12,195.58	0.00	(526.01)	(4.51%)
1011215000	260	WORKERS COMP INSURANCE	0	0.00	0.00	0.00	196.92	0.00	(196.92)	0.00%
1011215000	330	PROFESSIONAL SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011215000	610	SUPPLIES	850	0.00	276.25	1,126.25	676.42	0.00	449.83	39.94%
1011215000	640	TEXTBOOKS - REPLACEMENT	426	0.00	(276.25)	149.75	0.00	0.00	149.75	100.00%
1011215000	733	FURNITURE-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011215000	734	EQUIPMENT-ADDITIONAL	193	0.00	0.00	193.00	0.00	0.00	193.00	100.00%
1011215000	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PES SPEECH SERVICES			\$213,917	(\$25,050.95)	\$9,703.98	\$198,570.03	\$236,124.09	\$0.00	(\$37,554.06)	(18.91%)
Total 11 - PELHAM ELEMENTARY SCHOOL			\$213,917	(\$25,050.95)	\$9,703.98	\$198,570.03	\$236,124.09	\$0.00	(\$37,554.06)	(18.91%)
PMS SPEECH SERVICES			0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012215000	110	SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012215000	114	INSTRUC. ASST. SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012215000	610	SUPPLIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PMS SPEECH SERVICES			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 12 - PELHAM MEMORIAL SCHOOL			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 2150 - SPEECH SERVICES			\$213,917	\$162,644.41	\$10,687.19	\$387,248.60	\$394,902.52	\$0.00	(\$7,653.92)	(1.98%)
2162 - PT SERVICES										
DW PT SERVICES										
1000216200	321	PROFESSIONAL EDU SERVICES	0	59,705.98	0.00	59,705.98	68,500.70	0.00	(8,794.72)	(14.73%)
1000216200	330	PROFESSIONAL SERVICES	62,896	(59,705.98)	0.00	3,190.02	3,190.02	0.00	0.00	0.00%
1000216200	610	SUPPLIES	27	0.00	0.00	27.00	0.00	0.00	27.00	100.00%
1000216200	734	EQUIPMENT-ADDITIONAL	1,463	0.00	0.00	1,463.00	0.00	0.00	1,463.00	100.00%
1000216200	738	EQUIPMENT-REPLACEMENT	100	0.00	0.00	100.00	0.00	0.00	100.00	100.00%
Total DW PT SERVICES			\$64,486	\$0.00	\$0.00	\$64,486.00	\$71,690.72	\$0.00	(\$7,204.72)	(11.17%)
Total 00 - DISTRICT-WIDE			\$64,486	\$0.00	\$0.00	\$64,486.00	\$71,690.72	\$0.00	(\$7,204.72)	(11.17%)
Total 2162 - PT SERVICES			\$64,486	\$0.00	\$0.00	\$64,486.00	\$71,690.72	\$0.00	(\$7,204.72)	(11.17%)
2163 - OT SERVICES										
DW OT SERVICES										
1000216300	110	SALARIES	108,303	0.00	0.00	108,303.00	142,553.14	0.00	(34,250.14)	(31.62%)
1000216300	211	HEALTH INSURANCE	0	17,286.70	5,273.34	22,560.04	23,560.04	0.00	(1,000.00)	(4.43%)
1000216300	212	DENTAL INSURANCE	0	800.26	352.02	1,152.28	1,152.28	0.00	0.00	0.00%
1000216300	213	LIFE INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000216300	214	DISABILITY INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000216300	220	SOCIAL SECURITY	0	6,698.07	2,966.54	9,664.61	11,937.82	0.00	(2,273.21)	(23.52%)
1000216300	232	TEACHER RETIREMENT	0	7,312.29	2,730.00	10,042.29	14,412.45	0.00	(4,370.16)	(43.52%)

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1000216300	260	WORKERS COMP INSURANCE	0	0.00	0.00	0.00	276.40	0.00	(276.40)	0.00%
1000216300	275	WORKSHOPS NON-UNION	0	0.00	0.00	0.00	328.00	0.00	(328.00)	0.00%
1000216300	321	PROFESSIONAL EDU SERVICES	0	4,000.00	0.00	4,000.00	23,416.49	0.00	(19,416.49)	(485.41%)
1000216300	330	PROFESSIONAL SERVICES	4,000	(4,000.00)	0.00	0.00	0.00	0.00	0.00	0.00%
1000216300	610	SUPPLIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000216300	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total DW OT SERVICES			\$112,303	\$32,097.32	\$11,321.90	\$155,722.22	\$217,636.62	\$0.00	(\$61,914.40)	(39.76%)
Total 00 - DISTRICT-WIDE			\$112,303	\$32,097.32	\$11,321.90	\$155,722.22	\$217,636.62	\$0.00	(\$61,914.40)	(39.76%)
PES OT SERVICES										
1011216300	110	SALARIES	0	44,860.00	0.00	44,860.00	26,070.29	0.00	18,789.71	41.89%
1011216300	211	HEALTH INSURANCE	0	23,210.73	(5,273.08)	17,937.65	17,937.65	0.00	0.00	0.00%
1011216300	212	DENTAL INSURANCE	0	1,648.31	(351.85)	1,296.46	1,296.46	0.00	0.00	0.00%
1011216300	220	SOCIAL SECURITY	0	3,305.83	(1,416.80)	1,889.03	1,889.03	0.00	0.00	0.00%
1011216300	232	TEACHER RETIREMENT	0	6,379.08	(2,687.48)	3,691.60	3,691.60	0.00	0.00	0.00%
1011216300	610	SUPPLIES	518	780.00	0.00	1,298.00	1,194.39	0.00	103.61	7.98%
1011216300	650	SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011216300	734	EQUIPMENT-ADDITIONAL	504	264.00	0.00	768.00	570.56	0.00	197.44	25.71%
1011216300	737	FURNITURE-REPLACEMENT	590	(515.00)	0.00	75.00	0.00	0.00	75.00	100.00%
1011216300	738	EQUIPMENT-REPLACEMENT	0	590.00	0.00	590.00	352.08	0.00	237.92	40.33%
Total PES OT SERVICES			\$1,612	\$80,522.95	(\$9,729.21)	\$72,405.74	\$53,002.06	\$0.00	\$19,403.68	26.80%
PES PRESCHOOL OT SERVICES										
1011216328	110	SALARIES	44,860	(44,860.00)	0.00	0.00	0.00	0.00	0.00	0.00%
1011216328	610	SUPPLIES	780	(780.00)	0.00	0.00	0.00	0.00	0.00	0.00%
1011216328	734	EQUIPMENT-ADDITIONAL	264	(264.00)	0.00	0.00	0.00	0.00	0.00	0.00%
Total PES PRESCHOOL OT SERVICES			\$45,904	(\$45,904.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
KINDERGARTEN OT SERVICES										
1011216329	610	SUPPLIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011216329	650	SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011216329	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011216329	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total KINDERGARTEN OT SERVICES			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 11 - PELHAM ELEMENTARY SCHOOL										
PMS OT SERVICES			\$47,516	\$34,618.95	(\$9,729.21)	\$72,405.74	\$53,002.06	\$0.00	\$19,403.68	26.80%
1012216300	610	SUPPLIES	266	0.00	0.00	266.00	231.67	0.00	34.33	12.91%
1012216300	650	SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012216300	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012216300	737	FURNITURE-REPLACEMENT	100	0.00	0.00	100.00	0.00	0.00	100.00	100.00%
Total PMS OT SERVICES			\$366	\$0.00	\$0.00	\$366.00	\$231.67	\$0.00	\$134.33	36.70%
Total 12 - PELHAM MEMORIAL SCHOOL										
PMS OT SERVICES			\$366	\$0.00	\$0.00	\$366.00	\$231.67	\$0.00	\$134.33	36.70%
1033216300	610	SUPPLIES	333	0.00	0.00	333.00	333.00	0.00	0.00	0.00%
1033216300	734	EQUIPMENT-ADDITIONAL	4,100	(500.00)	0.00	3,600.00	2,000.00	0.00	1,600.00	44.44%

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1033216300	737	FURNITURE-REPLACEMENT	500	(500.00)	0.00	0.00	0.00	0.00	0.00	0.00%
1033216300	738	EQUIPMENT-REPLACEMENT	0	500.00	0.00	500.00	421.20	0.00	78.80	15.76%
Total PHS OT SERVICES			\$4,933	(\$500.00)	\$0.00	\$4,433.00	\$2,754.20	\$0.00	\$1,678.80	37.87%
Total 33 - PELHAM HIGH SCHOOL			\$4,933	(\$500.00)	\$0.00	\$4,433.00	\$2,754.20	\$0.00	\$1,678.80	37.87%
Total 2163 - OT SERVICES			\$165,118	\$66,216.27	\$1,592.69	\$232,926.96	\$273,624.55	\$0.00	(\$40,697.59)	(17.47%)
2190 - OTHER PUPIL SERVICES										
PES OTHER STUDENT SERVICE										
1011219000	321	PROFESSIONAL EDU SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011219000	640	TEXTBOOKS - REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011219000	890	MISCELLANEOUS	500	0.00	0.00	500.00	500.00	0.00	0.00	0.00%
Total PES OTHER STUDENT SERVICE			\$500	\$0.00	\$0.00	\$500.00	\$500.00	\$0.00	\$0.00	0.00%
Total 11 - PELHAM ELEMENTARY SCHOOL										
PMS OTHER STUDENT SERVICE										
1012219000	320	IN-DIST PROF DEVELOPMENT	0	288.21	(288.21)	0.00	0.00	0.00	0.00	0.00%
1012219000	321	PROFESSIONAL EDU SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012219000	640	TEXTBOOKS - REPLACEMENT	2,000	(1,305.00)	(695.00)	0.00	0.00	0.00	0.00	0.00%
1012219000	890	MISCELLANEOUS	0	410.00	0.00	410.00	410.00	0.00	0.00	0.00%
Total PMS OTHER STUDENT SERVICE			\$2,000	(\$606.79)	(\$983.21)	\$410.00	\$410.00	\$0.00	\$0.00	0.00%
Total 12 - PELHAM MEMORIAL SCHOOL										
PHS OTHER STUDENT SERVICE										
1033219000	890	MISCELLANEOUS	1,000	0.00	0.00	1,000.00	1,000.00	0.00	0.00	0.00%
Total PHS OTHER STUDENT SERVICE			\$1,000	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$0.00	0.00%
Total 33 - PELHAM HIGH SCHOOL										
Total 2190 - OTHER PUPIL SERVICES			\$1,000	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$0.00	0.00%
2210 - IMPROVEMENT- INSTRUCTION										
DW IMPROVEMENT INSTRUC										
1000221000	110	SALARIES	77,482	126,931.08	0.00	204,413.08	182,151.45	0.00	22,261.63	10.89%
1000221000	211	HEALTH INSURANCE	0	24,557.41	0.05	24,557.46	16,663.86	0.00	7,893.60	32.14%
1000221000	212	DENTAL INSURANCE	0	1,453.40	0.00	1,453.40	915.81	0.00	537.59	36.99%
1000221000	213	LIFE INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000221000	214	DISABILITY INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000221000	220	SOCIAL SECURITY	0	7,175.70	3.43	7,179.13	14,146.09	0.00	(6,966.96)	(97.04%)
1000221000	232	TEACHER RETIREMENT	0	13,531.15	0.00	13,531.15	26,464.71	0.00	(12,933.56)	(95.58%)
1000221000	260	WORKERS COMP INSURANCE	0	0.00	0.00	0.00	461.19	0.00	(461.19)	0.00%
1000221000	273	WORKSHOPS PEA	0	0.00	0.00	0.00	1,237.00	0.00	(1,237.00)	0.00%
1000221000	275	WORKSHOPS NON-UNION	36,000	(36,000.00)	0.00	0.00	155.00	0.00	(155.00)	0.00%
1000221000	320	IN-DIST PROF DEVELOPMENT	27,000	(24,936.18)	0.00	2,063.82	2,063.82	0.00	0.00	0.00%
1000221000	321	PROFESSIONAL EDU SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000221000	580	TRAVEL & MILEAGE	3,000	(1,000.00)	0.00	2,000.00	2,416.94	0.00	(416.94)	(20.85%)
1000221000	610	SUPPLIES	2,000	5,125.62	0.00	7,125.62	7,397.05	0.00	(271.43)	(3.81%)
1000221000	644	PUBLICATIONS	2,950	(2,950.00)	0.00	0.00	0.00	0.00	0.00	0.00%

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1000221000	650	SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000221000	810	DUES AND FEES	0	0.00	0.00	0.00	1,206.50	0.00	(1,206.50)	0.00%
1000221000	890	MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total DW IMPROVEMENT INSTRUCT			\$148,432	\$113,888.18	\$3.48	\$262,323.66	\$255,279.42	\$0.00	\$7,044.24	2.69%
Total 00 - DISTRICT-WIDE			\$148,432	\$113,888.18	\$3.48	\$262,323.66	\$255,279.42	\$0.00	\$7,044.24	2.69%
PES IMPROV INSTRUCTION										
1011221000	641	TEXTBOOKS - ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011221000	644	PUBLICATIONS	200	0.00	0.00	200.00	125.75	0.00	74.25	37.12%
Total PES IMPROV INSTRUCTION			\$200	\$0.00	\$0.00	\$200.00	\$125.75	\$0.00	\$74.25	37.12%
Total 11 - PELHAM ELEMENTARY SCHOOL			\$200	\$0.00	\$0.00	\$200.00	\$125.75	\$0.00	\$74.25	37.12%
PMS IMPROVE INSTRUCTION										
1012221000	640	TEXTBOOKS - REPLACEMENT	0	450.00	0.00	450.00	0.00	0.00	450.00	100.00%
1012221000	641	TEXTBOOKS - ADDITIONAL	0	105.00	0.00	105.00	446.01	0.00	(341.01)	(324.77%)
Total PMS IMPROVE INSTRUCTION			\$0	\$555.00	\$0.00	\$555.00	\$446.01	\$0.00	\$108.99	19.64%
Total 12 - PELHAM MEMORIAL SCHOOL			\$0	\$555.00	\$0.00	\$555.00	\$446.01	\$0.00	\$108.99	19.64%
PHS IMPROVE INSTRUCTION										
1033221000	110	SALARIES	0	14,000.00	(700.00)	13,300.00	11,972.50	0.00	1,327.50	9.98%
1033221000	220	SOCIAL SECURITY	0	0.00	0.00	0.00	954.55	0.00	(954.55)	0.00%
1033221000	232	TEACHER RETIREMENT	0	0.00	0.00	0.00	1,534.25	0.00	(1,534.25)	0.00%
1033221000	260	WORKERS COMP INSURANCE	0	0.00	0.00	0.00	49.61	0.00	(49.61)	0.00%
1033221000	320	IN-DIST PROF DEVELOPMENT	0	0.00	0.00	0.00	55.90	0.00	(55.90)	0.00%
1033221000	640	TEXTBOOKS - REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033221000	644	PUBLICATIONS	0	1,077.96	700.00	1,777.96	1,085.76	698.25	(6.05)	(0.34%)
Total PHS IMPROVE INSTRUCTION			\$0	\$15,077.96	\$0.00	\$15,077.96	\$15,652.57	\$698.25	(\$1,272.86)	(8.44%)
Total 33 - PELHAM HIGH SCHOOL			\$0	\$15,077.96	\$0.00	\$15,077.96	\$15,652.57	\$698.25	(\$1,272.86)	(8.44%)
Total 2210 - IMPROVEMENT- INSTRUCTION			\$148,632	\$129,521.14	\$3.48	\$278,156.62	\$271,503.75	\$698.25	\$5,954.62	2.14%
2212 - INSTR/CURRIC DEVELOPMENT										
DW INSTR/CURRIC DEV										
1000221200	110	SALARIES	0	0.00	0.00	0.00	7,026.25	0.00	(7,026.25)	0.00%
1000221200	220	SOCIAL SECURITY	0	0.00	0.00	0.00	537.69	0.00	(537.69)	0.00%
1000221200	232	TEACHER RETIREMENT	0	0.00	0.00	0.00	959.78	0.00	(959.78)	0.00%
1000221200	260	WORKERS COMP INSURANCE	0	0.00	0.00	0.00	26.97	0.00	(26.97)	0.00%
1000221200	610	SUPPLIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total DW INSTR/CURRIC DEV			\$0	\$0.00	\$0.00	\$0.00	\$8,550.69	\$0.00	(\$8,550.69)	0.00%
Total 00 - DISTRICT-WIDE			\$0	\$0.00	\$0.00	\$0.00	\$8,550.69	\$0.00	(\$8,550.69)	0.00%
Total 2212 - INSTR/CURRIC DEVELOPMENT			\$0	\$0.00	\$0.00	\$0.00	\$8,550.69	\$0.00	(\$8,550.69)	0.00%
2213 - INSTRUCTION STAFF TRAIN'G										
DW INSTRUC STAFF TRAINING										
1000221300	110	SALARIES	117,500	(117,500.00)	0.00	0.00	0.00	0.00	0.00	0.00%
1000221300	271	WORKSHOPS PESPA	0	9,000.00	0.00	9,000.00	8,169.00	0.00	831.00	9.23%
1000221300	273	WORKSHOPS PEA	0	23,000.00	0.00	23,000.00	16,832.55	20.00	6,147.45	26.73%

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1000221300	274	COURSE REIMBURSEMENT PEA	59,000	0.00	0.00	59,000.00	57,679.81	0.00	1,320.19	2.24%
1000221300	276	COURSE REIMBURS NON-UNION	0	20,000.00	0.00	20,000.00	8,388.00	1,569.00	10,043.00	50.22%
1000221300	580	TRAVEL & MILEAGE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000221300	610	SUPPLIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total DW INSTRUC STAFF TRAINING			\$176,500	(\$65,500.00)	\$0.00	\$111,000.00	\$91,069.36	\$1,589.00	\$18,341.64	16.52%
Total 00 - DISTRICT-WIDE			\$176,500	(\$65,500.00)	\$0.00	\$111,000.00	\$91,069.36	\$1,589.00	\$18,341.64	16.52%
Total 2213 - INSTRUCTION STAFF TRAIN'G			\$176,500	(\$65,500.00)	\$0.00	\$111,000.00	\$91,069.36	\$1,589.00	\$18,341.64	16.52%
2222 - LIBRARY SERVICES										
PES LIBRARY SERVICES										
1011222200	110	SALARIES	38,460	0.00	0.00	38,460.00	38,466.47	0.00	(6.47)	(0.02%)
1011222200	114	INSTRUC. ASST. SALARIES	15,309	0.00	0.00	15,309.00	15,308.02	0.00	0.98	0.01%
1011222200	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	130.00	0.00	(130.00)	0.00%
1011222200	211	HEALTH INSURANCE	0	17,186.70	0.14	17,186.84	17,186.84	0.00	0.00	0.00%
1011222200	212	DENTAL INSURANCE	0	800.26	0.12	800.38	800.38	0.00	0.00	0.00%
1011222200	213	LIFE INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011222200	214	DISABILITY INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011222200	220	SOCIAL SECURITY	0	4,014.20	9.95	4,024.15	4,024.63	0.00	(0.48)	(0.01%)
1011222200	232	TEACHER RETIREMENT	0	5,445.96	(0.01)	5,445.95	5,445.96	0.00	(0.01)	0.00%
1011222200	260	WORKERS COMP INSURANCE	0	0.00	0.00	0.00	91.08	0.00	(91.08)	0.00%
1011222200	430	REPAIRS & MAINTENANCE	500	0.00	(402.88)	97.12	0.00	0.00	97.12	100.00%
1011222200	610	SUPPLIES	1,918	0.00	0.00	1,918.00	1,888.21	0.00	29.79	1.55%
1011222200	640	TEXTBOOKS - REPLACEMENT	2,454	0.00	(100.00)	2,354.00	2,326.07	0.00	27.93	1.19%
1011222200	643	INFORMATION ACCESS FEES	1,628	1,040.00	600.00	3,268.00	3,265.00	0.00	3.00	0.09%
1011222200	644	PUBLICATIONS	1,037	0.00	(85.12)	951.88	951.88	0.00	0.00	0.00%
1011222200	649	TAPES/CD/DVD/AUDIO VISUAL	1,600	0.00	(12.00)	1,588.00	1,536.86	0.00	51.14	3.22%
1011222200	650	SOFTWARE	999	0.00	0.00	999.00	999.00	0.00	0.00	0.00%
1011222200	733	FURNITURE-ADDITIONAL	2,000	(2,000.00)	0.00	0.00	0.00	0.00	0.00	0.00%
1011222200	734	EQUIPMENT-ADDITIONAL	0	960.00	0.00	960.00	614.25	0.00	345.75	36.02%
Total PES LIBRARY SERVICES			\$65,905	\$27,447.12	\$10.20	\$93,362.32	\$93,034.65	\$0.00	\$327.67	0.35%
Total 11 - PELHAM ELEMENTARY SCHOOL			\$65,905	\$27,447.12	\$10.20	\$93,362.32	\$93,034.65	\$0.00	\$327.67	0.35%
PMS LIBRARY SERVICES										
1012222200	110	SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012222200	114	INSTRUC. ASST. SALARIES	0	0.00	0.00	0.00	11,277.63	0.00	(11,277.63)	0.00%
1012222200	211	HEALTH INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012222200	212	DENTAL INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012222200	213	LIFE INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012222200	214	DISABILITY INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012222200	220	SOCIAL SECURITY	0	1,319.49	(456.74)	862.75	862.75	0.00	0.00	0.00%
1012222200	232	TEACHER RETIREMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012222200	260	WORKERS COMP INSURANCE	0	0.00	0.00	0.00	5.28	0.00	(5.28)	0.00%
1012222200	430	REPAIRS & MAINTENANCE	312	0.00	0.00	312.00	319.26	0.00	(7.26)	(2.33%)
1012222200	610	SUPPLIES	559	(113.59)	0.00	445.41	441.56	0.00	3.85	0.86%
1012222200	640	TEXTBOOKS - REPLACEMENT	3,147	0.00	0.00	3,147.00	3,024.02	0.00	122.98	3.91%

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1012222200	641	TEXTBOOKS - ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012222200	643	INFORMATION ACCESS FEES	4,286	(1,196.52)	0.00	3,089.48	1,686.16	0.00	1,403.32	45.42%
1012222200	644	PUBLICATIONS	2,100	0.27	0.00	2,100.27	1,978.41	0.00	121.86	5.80%
1012222200	733	FURNITURE-ADDITIONAL	1,800	(1,800.00)	0.00	0.00	0.00	0.00	0.00	0.00%
Total PHS LIBRARY SERVICES			\$12,204	(\$1,790.35)	(\$456.74)	\$9,956.91	\$19,595.07	\$0.00	(\$9,638.16)	(96.80%)
Total 12 - PELHAM MEMORIAL SCHOOL			\$12,204	(\$1,790.35)	(\$456.74)	\$9,956.91	\$19,595.07	\$0.00	(\$9,638.16)	(96.80%)
PHS LIBRARY SERVICES										
1033222200	110	SALARIES	0	0.00	0.00	0.00	23,531.50	0.00	(23,531.50)	0.00%
1033222200	114	INSTRUC. ASST. SALARIES	19,395	0.00	0.00	19,395.00	11,965.26	0.00	7,429.74	38.31%
1033222200	211	HEALTH INSURANCE	0	0.00	1,953.05	1,953.05	4,953.05	0.00	(3,000.00)	(153.61%)
1033222200	212	DENTAL INSURANCE	0	0.00	477.60	477.60	477.60	0.00	0.00	0.00%
1033222200	213	LIFE INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033222200	214	DISABILITY INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033222200	220	SOCIAL SECURITY	0	1,335.79	1,356.57	2,692.36	2,907.59	0.00	(215.23)	(7.99%)
1033222200	231	NON-TEACHER RETIREMENT	0	1,918.34	10.60	1,928.94	1,908.87	0.00	20.07	1.04%
1033222200	232	TEACHER RETIREMENT	0	0.00	2,516.57	2,516.57	2,516.53	0.00	0.04	0.00%
1033222200	260	WORKERS COMP INSURANCE	0	0.00	0.00	0.00	90.06	0.00	(90.06)	0.00%
1033222200	430	REPAIRS & MAINTENANCE	400	0.00	0.00	400.00	0.00	0.00	400.00	100.00%
1033222200	610	SUPPLIES	2,000	126.80	0.00	2,126.80	1,666.80	0.00	460.00	21.63%
1033222200	640	TEXTBOOKS - REPLACEMENT	12,999	(195.18)	(5,740.67)	7,063.15	6,857.46	0.00	205.69	2.91%
1033222200	643	INFORMATION ACCESS FEES	2,500	10,827.56	0.00	13,327.56	13,327.56	0.00	0.00	0.00%
1033222200	644	PUBLICATIONS	13,175	(13,175.00)	0.00	0.00	0.00	0.00	0.00	0.00%
1033222200	649	TAPES/CD/DVD/AUDIO VISUAL	0	2,415.82	(1,041.36)	1,374.46	54.34	0.00	1,320.12	96.05%
1033222200	733	FURNITURE-ADDITIONAL	1,500	(1,500.00)	0.00	0.00	0.00	0.00	0.00	0.00%
1033222200	734	EQUIPMENT-ADDITIONAL	0	1,500.00	0.00	1,500.00	1,044.93	0.00	455.07	30.34%
Total PHS LIBRARY SERVICES			\$51,969	\$3,254.13	(\$467.64)	\$54,755.49	\$71,301.55	\$0.00	(\$16,546.06)	(30.22%)
Total 33 - PELHAM HIGH SCHOOL			\$51,969	\$3,254.13	(\$467.64)	\$54,755.49	\$71,301.55	\$0.00	(\$16,546.06)	(30.22%)
Total 2222 - LIBRARY SERVICES			\$130,078	\$28,910.90	(\$914.18)	\$158,074.72	\$183,931.27	\$0.00	(\$25,856.55)	(16.36%)
2225 - COMPUTER TECHNOLOGY										
DW COMPUTER INSTRUCTION										
1000222500	110	SALARIES	56,375	0.00	0.00	56,375.00	57,220.63	0.00	(845.63)	(1.50%)
1000222500	211	HEALTH INSURANCE	0	23,201.96	0.12	23,202.08	23,202.08	0.00	0.00	0.00%
1000222500	212	DENTAL INSURANCE	0	1,316.79	0.05	1,316.84	1,316.84	0.00	0.00	0.00%
1000222500	220	SOCIAL SECURITY	0	4,377.37	2.24	4,379.61	4,380.85	0.00	(1.24)	(0.03%)
1000222500	232	TEACHER RETIREMENT	0	8,102.40	0.01	8,102.41	8,102.39	0.00	0.02	0.00%
1000222500	260	WORKERS COMP INSURANCE	0	0.00	0.00	0.00	96.36	0.00	(96.36)	0.00%
1000222500	276	COURSE REIMBURS NON-UNION	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000222500	291	TSA MATCH CONTRIBUTION	0	0.00	0.00	0.00	3,000.00	0.00	(3,000.00)	0.00%
1000222500	430	REPAIRS & MAINTENANCE	0	0.00	0.00	0.00	550.00	0.00	(550.00)	0.00%
1000222500	610	SUPPLIES	0	3,000.00	0.00	3,000.00	638.87	0.00	2,361.13	78.70%

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1000222500	650	SOFTWARE	0	30,981.11	0.00	30,981.11	28,221.23	0.00	2,759.88	8.91%
1000222500	734	EQUIPMENT-ADDITIONAL	0	128,174.25	(26,209.80)	101,964.45	81,979.08	0.00	19,985.37	19.60%
Total DW COMPUTER INSTRUCTION			\$56,375	\$199,153.88	(\$26,207.38)	\$229,321.50	\$208,708.33	\$0.00	\$20,613.17	8.99%
Total 00 - DISTRICT-WIDE			\$56,375	\$199,153.88	(\$26,207.38)	\$229,321.50	\$208,708.33	\$0.00	\$20,613.17	8.99%
PES COMPUTER TECHNOLOGY										
1011222500	610	SUPPLIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PES COMPUTER TECHNOLOGY			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 11 - PELHAM ELEMENTARY SCHOOL										
PMS COMPUTER TECH			0	0.00	114.00	114.00	114.00	0.00	0.00	0.00%
1012222500	430	REPAIRS & MAINTENANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012222500	610	SUPPLIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012222500	650	SOFTWARE	0	832.78	0.00	832.78	830.23	0.00	2.55	0.31%
1012222500	734	EQUIPMENT-ADDITIONAL	0	17,709.73	1,666.15	19,375.88	19,237.75	0.00	138.13	0.71%
Total PMS COMPUTER TECH			\$0	\$18,542.51	\$1,780.15	\$20,322.66	\$20,181.98	\$0.00	\$140.68	0.69%
Total 12 - PELHAM MEMORIAL SCHOOL			\$0	\$18,542.51	\$1,780.15	\$20,322.66	\$20,181.98	\$0.00	\$140.68	0.69%
PHS COMPUTER TECH										
1033222500	610	SUPPLIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033222500	734	EQUIPMENT-ADDITIONAL	0	103,842.66	5,974.54	109,817.20	105,473.72	0.00	4,343.48	3.96%
1033222500	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PHS COMPUTER TECH			\$0	\$103,842.66	\$5,974.54	\$109,817.20	\$105,473.72	\$0.00	\$4,343.48	3.96%
Total 33 - PELHAM HIGH SCHOOL			\$0	\$103,842.66	\$5,974.54	\$109,817.20	\$105,473.72	\$0.00	\$4,343.48	3.96%
Total 2225 - COMPUTER TECHNOLOGY			\$56,375	\$321,539.05	(\$18,452.69)	\$359,461.36	\$334,364.03	\$0.00	\$25,097.33	6.98%
2311 - SCHOOL BOARD SERVICES										
SCHOOL BOARD SERVICES										
1001231100	110	SALARIES	4,800	3,100.00	0.00	7,900.00	7,425.00	0.00	475.00	6.01%
1001231100	220	SOCIAL SECURITY	0	367.20	295.29	662.49	420.75	0.00	241.74	36.49%
1001231100	275	WORKSHOPS NON-UNION	0	0.00	0.00	0.00	180.00	0.00	(180.00)	0.00%
1001231100	540	ADVERTISING	4,000	0.00	0.00	4,000.00	3,663.99	0.00	336.01	8.40%
1001231100	550	PRINTING	2,500	0.00	0.00	2,500.00	2,457.00	0.00	43.00	1.72%
1001231100	610	SUPPLIES	1,000	0.00	0.00	1,000.00	1,004.80	0.00	(4.80)	(0.48%)
1001231100	810	DUES AND FEES	8,000	0.00	0.00	8,000.00	6,069.85	0.00	1,930.15	24.13%
1001231100	890	MISCELLANEOUS	2,000	(500.00)	0.00	1,500.00	1,399.85	0.00	100.15	6.68%
Total SCHOOL BOARD SERVICES			\$22,300	\$2,967.20	\$295.29	\$25,562.49	\$22,621.24	\$0.00	\$2,941.25	11.51%
Total 01 - SCHOOL BOARD			\$22,300	\$2,967.20	\$295.29	\$25,562.49	\$22,621.24	\$0.00	\$2,941.25	11.51%
Total 2311 - SCHOOL BOARD SERVICES			\$22,300	\$2,967.20	\$295.29	\$25,562.49	\$22,621.24	\$0.00	\$2,941.25	11.51%

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2312 - DISTRICT CLERK SERVICES										
DISTRICT CLERK SERVICES										
1001231200	110	SALARIES	3,600	(3,100.00)	0.00	500.00	500.00	0.00	0.00	0.00%
1001231200	220	SOCIAL SECURITY	0	185.51	0.00	185.51	185.51	0.00	0.00	0.00%
1001231200	330	PROFESSIONAL SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total DISTRICT CLERK SERVICES			\$3,600	(\$2,914.49)	\$0.00	\$685.51	\$685.51	\$0.00	\$0.00	0.00%
Total 01 - SCHOOL BOARD										
Total 2312 - DISTRICT CLERK SERVICES			\$3,600	(\$2,914.49)	\$0.00	\$685.51	\$685.51	\$0.00	\$0.00	0.00%
2313 - DIST TREASURER SERVICES										
DISTRICT TREASURER SERVICE										
1001231300	110	SALARIES	5,000	0.00	0.00	5,000.00	5,000.00	0.00	0.00	0.00%
1001231300	220	SOCIAL SECURITY	0	344.25	38.25	382.50	382.50	0.00	0.00	0.00%
1001231300	580	TRAVEL & MILEAGE	0	0.00	0.00	0.00	13.44	0.00	(13.44)	0.00%
1001231300	610	SUPPLIES	1,000	0.00	0.00	1,000.00	1,480.95	0.00	(480.95)	(48.10%)
1001231300	890	MISCELLANEOUS	0	500.00	0.00	500.00	0.00	0.00	500.00	100.00%
Total DISTRICT TREASURER SERVICE			\$6,000	\$844.25	\$38.25	\$6,882.50	\$6,876.89	\$0.00	\$5.61	0.08%
Total 01 - SCHOOL BOARD										
Total 2313 - DIST TREASURER SERVICES			\$6,000	\$844.25	\$38.25	\$6,882.50	\$6,876.89	\$0.00	\$5.61	0.08%
2314 - ELECTION SERVICES										
ELECTION SERVICES										
1001231400	110	SALARIES	500	0.00	0.00	500.00	500.00	0.00	0.00	0.00%
1001231400	220	SOCIAL SECURITY	0	38.25	0.00	38.25	38.25	0.00	0.00	0.00%
1001231400	442	RENTAL/LEASE EQUIPMENT	0	200.00	0.00	200.00	200.00	0.00	0.00	0.00%
1001231400	610	SUPPLIES	0	37.00	0.00	37.00	37.00	0.00	0.00	0.00%
Total ELECTION SERVICES			\$500	\$275.25	\$0.00	\$775.25	\$775.25	\$0.00	\$0.00	0.00%
Total 01 - SCHOOL BOARD										
Total 2314 - ELECTION SERVICES			\$500	\$275.25	\$0.00	\$775.25	\$775.25	\$0.00	\$0.00	0.00%
2317 - AUDIT SERVICES										
AUDIT SERVICES										
1001231700	330	PROFESSIONAL SERVICES	27,000	(27,000.00)	0.00	0.00	0.00	0.00	0.00	0.00%
1001231700	331	AUDIT SERVICES	0	27,000.00	0.00	27,000.00	25,081.05	0.00	1,918.95	7.11%
Total AUDIT SERVICES			\$27,000	\$0.00	\$0.00	\$27,000.00	\$25,081.05	\$0.00	\$1,918.95	7.11%
Total 01 - SCHOOL BOARD										
Total 2317 - AUDIT SERVICES			\$27,000	\$0.00	\$0.00	\$27,000.00	\$25,081.05	\$0.00	\$1,918.95	7.11%

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2318 - LEGAL SERVICES										
LEGAL SERVICES			54,950	0.00	0.00	54,950.00	57,547.23	0.00	(2,597.23)	(4.73%)
1001231800 335 LEGAL SERVICES			\$54,950	\$0.00	\$0.00	\$54,950.00	\$57,547.23	\$0.00	(\$2,597.23)	(4.73%)
Total LEGAL SERVICES										
Total 01 - SCHOOL BOARD			\$54,950	\$0.00	\$0.00	\$54,950.00	\$57,547.23	\$0.00	(\$2,597.23)	(4.73%)
Total 2318 - LEGAL SERVICES			\$54,950	\$0.00	\$0.00	\$54,950.00	\$57,547.23	\$0.00	(\$2,597.23)	(4.73%)
2321 - SUPERINTENDENT SERVICES										
DW SUPERINTENDENT SERVICE			0	0.00	0.00	0.00	41,250.00	0.00	(41,250.00)	0.00%
1000232100 110 SALARIES			\$0	\$0.00	\$0.00	\$0.00	\$41,250.00	\$0.00	(\$41,250.00)	0.00%
Total DW SUPERINTENDENT SERVICE										
Total 00 - DISTRICT-WIDE			\$0	\$0.00	\$0.00	\$0.00	\$41,250.00	\$0.00	(\$41,250.00)	0.00%
SUPERINTENDENT SERVICES										
1090232100 110 SALARIES			180,543	0.00	0.00	180,543.00	187,644.02	0.00	(7,101.02)	(3.93%)
1090232100 211 HEALTH INSURANCE			0	24,051.44	0.00	24,051.44	22,494.56	0.00	1,556.88	6.47%
1090232100 212 DENTAL INSURANCE			0	3,618.84	0.00	3,618.84	2,929.14	0.00	689.70	19.06%
1090232100 213 LIFE INSURANCE			0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1090232100 214 DISABILITY INSURANCE			0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1090232100 220 SOCIAL SECURITY			0	13,845.71	(236.31)	13,609.40	14,711.25	0.00	(1,101.85)	(8.10%)
1090232100 231 NON-TEACHER RETIREMENT			0	17,516.72	1.53	17,518.25	18,099.63	0.00	(541.38)	(3.09%)
1090232100 260 WORKERS COMP INSURANCE			0	0.00	0.00	0.00	189.93	0.00	(189.93)	0.00%
1090232100 275 WORKSHOPS NON-UNION			0	1,000.00	0.00	1,000.00	1,060.00	0.00	(60.00)	(6.00%)
1090232100 421 UTILITIES-DISPOSAL			0	0.00	0.00	0.00	801.50	0.00	(801.50)	0.00%
1090232100 534 POSTAGE/GENERAL EXPENSES			3,000	0.00	0.00	3,000.00	2,783.18	1,470.01	(1,253.19)	(41.77%)
1090232100 540 ADVERTISING			1,500	0.00	0.00	1,500.00	218.16	0.00	1,281.84	85.46%
1090232100 550 PRINTING			2,000	0.00	0.00	2,000.00	1,722.50	0.00	277.50	13.88%
1090232100 580 TRAVEL & MILEAGE			4,000	(1,000.00)	0.00	3,000.00	3,056.32	0.00	(56.32)	(1.88%)
1090232100 610 SUPPLIES			18,000	0.00	0.00	18,000.00	11,927.42	704.75	5,367.83	29.82%
1090232100 640 TEXTBOOKS - REPLACEMENT			0	0.00	0.00	0.00	198.18	0.00	(198.18)	0.00%
1090232100 733 FURNITURE-ADDITIONAL			0	0.00	0.00	0.00	4,844.54	0.00	(4,844.54)	0.00%
1090232100 810 DUES AND FEES			8,000	0.00	0.00	8,000.00	12,387.40	0.00	(4,387.40)	(54.84%)
1090232100 890 MISCELLANEOUS			3,000	0.00	0.00	3,000.00	3,600.04	0.00	(600.04)	(20.00%)
Total SUPERINTENDENT SERVICES			\$220,043	\$59,032.71	(\$234.78)	\$278,840.93	\$289,627.77	\$2,174.76	(\$11,961.60)	(4.29%)
Total 90 - SAU #28			\$220,043	\$59,032.71	(\$234.78)	\$278,840.93	\$289,627.77	\$2,174.76	(\$11,961.60)	(4.29%)
Total 2321 - SUPERINTENDENT SERVICES			\$220,043	\$59,032.71	(\$234.78)	\$278,840.93	\$329,877.77	\$2,174.76	(\$53,211.60)	(19.08%)
2332 - SPECIAL SERVICES ADMIN										
DW SPEC SERVICES ADMIN			120,000	20,930.00	0.00	140,930.00	138,994.29	0.00	1,935.71	1.37%
1000233200 110 SALARIES			0	0.00	0.00	0.00	121.00	0.00	(121.00)	0.00%
1000233200 120 DAILY SUBSTITUTE SALARIES			0	30,289.27	0.03	30,289.30	30,289.30	0.00	0.00	0.00%
1000233200 211 HEALTH INSURANCE			0	1,574.80	0.05	1,574.85	1,574.86	0.00	(0.01)	0.00%
1000233200 212 DENTAL INSURANCE			0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000233200 213 LIFE INSURANCE			0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000233200 214 DISABILITY INSURANCE			0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%

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1000233200	220	SOCIAL SECURITY	0	10,404.37	22.82	10,427.19	10,532.93	0.00	(105.74)	(1.01%)
1000233200	231	NON-TEACHER RETIREMENT	0	1,920.62	0.00	1,920.62	2,045.72	0.00	(125.10)	(6.51%)
1000233200	232	TEACHER RETIREMENT	0	10,619.95	0.00	10,619.95	10,619.95	0.00	0.00	0.00%
1000233200	260	WORKERS COMP INSURANCE	0	0.00	0.00	0.00	153.39	0.00	(153.39)	0.00%
1000233200	275	WORKSHOPS NON-UNION	0	0.00	450.00	450.00	450.00	150.00	(150.00)	(33.33%)
1000233200	276	COURSE REIMBURS NON-UNION	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000233200	320	IN-DIST PROF DEVELOPMENT	0	1,000.00	0.00	1,000.00	680.00	0.00	320.00	32.00%
1000233200	321	PROFESSIONAL EDU SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000233200	421	UTILITIES-DISPOSAL	0	0.00	0.00	0.00	126.00	0.00	(126.00)	0.00%
1000233200	534	POSTAGE/GENERAL EXPENSES	0	300.00	0.00	300.00	51.08	0.00	248.92	82.97%
1000233200	580	TRAVEL & MILEAGE	3,000	(1,000.00)	(450.00)	1,550.00	610.40	10.08	929.52	59.97%
1000233200	610	SUPPLIES	2,000	1,350.00	0.00	3,350.00	0.00	161.00	3,189.00	95.19%
1000233200	810	DUES AND FEES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total DW SPEC SERVICES ADMIN			\$125,000	\$77,389.01	\$22.90	\$202,411.91	\$196,248.92	\$321.08	\$5,841.91	2.89%
Total 00 - DISTRICT-WIDE			\$125,000	\$77,389.01	\$22.90	\$202,411.91	\$196,248.92	\$321.08	\$5,841.91	2.89%
PES PRESCHOOL ADMIN										
1011233228	110	SALARIES	20,930	(20,930.00)	0.00	0.00	0.00	0.00	0.00	0.00%
1011233228	534	POSTAGE/GENERAL EXPENSES	300	(300.00)	0.00	0.00	0.00	0.00	0.00	0.00%
1011233228	580	TRAVEL & MILEAGE	500	(500.00)	0.00	0.00	0.00	0.00	0.00	0.00%
1011233228	610	SUPPLIES	1,350	(1,350.00)	0.00	0.00	0.00	0.00	0.00	0.00%
1011233228	733	FURNITURE-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011233228	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011233228	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PES PRESCHOOL ADMIN			\$23,080	(\$23,080.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 11 - PELHAM ELEMENTARY SCHOOL			\$23,080	(\$23,080.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 2332 - SPECIAL SERVICES ADMIN			\$148,080	\$54,309.01	\$22.90	\$202,411.91	\$196,248.92	\$321.08	\$5,841.91	2.89%
2410 - SCHOOL ADMINISTRATION										
PES SCHOOL ADMINISTRATION										
1011241000	110	SALARIES	289,001	6,801.60	0.00	295,802.60	302,594.03	0.00	(6,791.43)	(2.30%)
1011241000	211	HEALTH INSURANCE	0	71,438.82	0.16	71,438.98	55,287.42	0.00	16,151.56	22.61%
1011241000	212	DENTAL INSURANCE	0	3,862.32	0.00	3,862.32	2,769.12	0.00	1,093.20	28.30%
1011241000	213	LIFE INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011241000	214	DISABILITY INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011241000	220	SOCIAL SECURITY	0	22,824.30	33.63	22,857.93	23,410.56	0.00	(552.63)	(2.42%)
1011241000	231	NON-TEACHER RETIREMENT	0	9,068.18	6.05	9,074.23	9,192.32	0.00	(118.09)	(1.30%)
1011241000	232	TEACHER RETIREMENT	0	30,727.08	0.01	30,727.09	30,727.08	0.00	0.01	0.00%
1011241000	260	WORKERS COMP INSURANCE	0	0.00	0.00	0.00	312.89	0.00	(312.89)	0.00%
1011241000	275	WORKSHOPS NON-UNION	0	6,650.00	(2,875.00)	3,775.00	1,420.45	0.00	2,354.55	62.37%
1011241000	291	TSA MATCH CONTRIBUTION	0	0.00	0.00	0.00	6,000.00	0.00	(6,000.00)	0.00%
1011241000	430	REPAIRS & MAINTENANCE	16,137	(16,137.00)	0.00	0.00	0.00	0.00	0.00	0.00%
1011241000	442	RENTAL/LEASE EQUIPMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011241000	534	POSTAGE/GENERAL EXPENSES	3,000	0.00	(500.00)	2,500.00	1,685.47	0.00	814.53	32.58%
1011241000	580	TRAVEL & MILEAGE	7,650	(6,650.00)	0.00	1,000.00	808.15	0.00	191.85	19.18%

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1011241000	610	SUPPLIES	5,100	(991.00)	0.00	4,109.00	4,046.94	0.00	62.06	1.51%
1011241000	650	SOFTWARE	6,307	(500.00)	0.00	5,807.00	4,980.00	0.00	827.00	14.24%
1011241000	810	DUES AND FEES	2,400	0.00	0.00	2,400.00	2,294.00	0.00	106.00	4.42%
Total PES SCHOOL ADMINISTRATION			\$329,595	\$127,094.30	(\$3,335.15)	\$453,354.15	\$445,528.43	\$0.00	\$7,825.72	1.73%
Total 11 - PELHAM ELEMENTARY SCHOOL			\$329,595	\$127,094.30	(\$3,335.15)	\$453,354.15	\$445,528.43	\$0.00	\$7,825.72	1.73%
PMS SCHOOL ADMINISTRATION										
1012241000	110	SALARIES	211,505	4,840.68	0.00	216,345.68	220,500.53	0.00	(4,154.85)	(1.92%)
1012241000	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	667.25	0.00	(667.25)	0.00%
1012241000	211	HEALTH INSURANCE	0	69,939.38	0.36	69,939.74	69,939.74	0.00	0.00	0.00%
1012241000	212	DENTAL INSURANCE	0	2,588.40	194.55	2,782.95	2,782.95	0.00	0.00	0.00%
1012241000	213	LIFE INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012241000	214	DISABILITY INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012241000	220	SOCIAL SECURITY	0	16,530.14	47.25	16,577.39	16,689.73	0.00	(112.34)	(0.68%)
1012241000	231	NON-TEACHER RETIREMENT	0	6,657.79	0.76	6,658.55	6,771.32	0.00	(112.77)	(1.69%)
1012241000	232	TEACHER RETIREMENT	0	22,264.96	36.81	22,301.77	22,301.78	0.00	(0.01)	0.00%
1012241000	260	WORKERS COMP INSURANCE	0	0.00	0.00	0.00	240.98	0.00	(240.98)	0.00%
1012241000	275	WORKSHOPS NON-UNION	0	2,000.00	0.00	2,000.00	699.00	0.00	1,301.00	65.05%
1012241000	276	COURSE REIMBURS NON-UNION	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012241000	291	TSA MATCH CONTRIBUTION	0	0.00	0.00	0.00	3,000.00	0.00	(3,000.00)	0.00%
1012241000	430	REPAIRS & MAINTENANCE	15,136	(15,136.00)	0.00	0.00	0.00	0.00	0.00	0.00%
1012241000	442	RENTAL/LEASE EQUIPMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012241000	534	POSTAGE/GENERAL EXPENSES	3,000	(219.52)	(191.00)	2,589.48	1,228.70	0.00	1,360.78	52.55%
1012241000	580	TRAVEL & MILEAGE	3,000	(2,000.00)	0.00	1,000.00	362.15	0.00	637.85	63.78%
1012241000	610	SUPPLIES	592	219.52	0.00	811.52	699.38	0.00	112.14	13.82%
1012241000	650	SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012241000	810	DUES AND FEES	1,000	0.00	0.00	1,000.00	750.00	0.00	250.00	25.00%
Total PMS SCHOOL ADMINISTRATION			\$234,233	\$107,685.35	\$88.73	\$342,007.08	\$346,633.51	\$0.00	(\$4,626.43)	(1.35%)
Total 12 - PELHAM MEMORIAL SCHOOL			\$234,233	\$107,685.35	\$88.73	\$342,007.08	\$346,633.51	\$0.00	(\$4,626.43)	(1.35%)
PHS SCHOOL ADMINISTRATION										
1033241000	110	SALARIES	216,816	2,757.30	0.00	219,573.30	224,181.92	0.00	(4,608.62)	(2.10%)
1033241000	211	HEALTH INSURANCE	0	51,697.45	(1,601.20)	50,096.25	53,096.25	0.00	(3,000.00)	(5.99%)
1033241000	212	DENTAL INSURANCE	0	1,235.00	351.90	1,586.90	1,586.90	0.00	0.00	0.00%
1033241000	213	LIFE INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033241000	214	DISABILITY INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033241000	220	SOCIAL SECURITY	0	16,666.96	36.36	16,703.32	17,018.20	0.00	(314.88)	(1.89%)
1033241000	231	NON-TEACHER RETIREMENT	0	6,482.15	0.05	6,482.20	6,589.24	0.00	(107.04)	(1.65%)
1033241000	232	TEACHER RETIREMENT	0	23,080.72	0.02	23,080.74	23,080.72	0.00	0.02	0.00%
1033241000	260	WORKERS COMP INSURANCE	0	0.00	0.00	0.00	234.06	0.00	(234.06)	0.00%
1033241000	275	WORKSHOPS NON-UNION	0	2,500.00	0.00	2,500.00	0.00	0.00	2,500.00	100.00%
1033241000	291	TSA MATCH CONTRIBUTION	0	0.00	0.00	0.00	3,000.00	0.00	(3,000.00)	0.00%
1033241000	430	REPAIRS & MAINTENANCE	62,120	(62,120.00)	0.00	0.00	0.00	0.00	0.00	0.00%
1033241000	442	RENTAL/LEASE EQUIPMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033241000	534	POSTAGE/GENERAL EXPENSES	6,956	0.00	0.00	6,956.00	6,766.51	0.00	189.49	2.72%
1033241000	580	TRAVEL & MILEAGE	3,500	(2,500.00)	0.00	1,000.00	436.04	0.00	563.96	56.40%

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1033241000	610	SUPPLIES	5,939	(1,051.36)	(1,333.00)	3,554.64	3,554.63	0.00	0.01	0.00%
1033241000	650	SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033241000	810	DUES AND FEES	4,000	85.00	0.00	4,085.00	4,085.00	0.00	0.00	0.00%
Total PHS SCHOOL ADMINISTRATION			\$299,331	\$38,833.22	(\$2,545.87)	\$335,618.35	\$343,629.47	\$0.00	(\$8,011.12)	(2.390%)
Total 33 - PELHAM HIGH SCHOOL			\$299,331	\$38,833.22	(\$2,545.87)	\$335,618.35	\$343,629.47	\$0.00	(\$8,011.12)	(2.390%)
Total 2410 - SCHOOL ADMINISTRATION			\$863,159	\$273,612.87	(\$5,792.29)	\$1,130,979.58	\$1,135,791.41	\$0.00	(\$4,811.83)	(0.430%)
2490 - OTHER SUPPORT SERVICES										
PES OTHER SUPPORT SERVICE										
1011249000	110	SALARIES	11,200	0.00	0.00	11,200.00	10,607.75	0.00	592.25	5.29%
1011249000	220	SOCIAL SECURITY	0	818.84	(44.29)	774.55	774.71	0.00	(0.16)	(0.02%)
1011249000	232	TEACHER RETIREMENT	0	1,586.50	(84.04)	1,502.46	1,502.58	0.00	(0.12)	(0.01%)
1011249000	260	WORKERS COMP INSURANCE	0	0.00	0.00	0.00	14.79	0.00	(14.79)	0.00%
1011249000	610	SUPPLIES	929	(509.00)	0.00	420.00	123.00	0.00	297.00	70.71%
Total PES OTHER SUPPORT SERVICE			\$12,129	\$1,896.34	(\$128.33)	\$13,897.01	\$13,022.83	\$0.00	\$874.18	6.29%
Total 11 - PELHAM ELEMENTARY SCHOOL			\$12,129	\$1,896.34	(\$128.33)	\$13,897.01	\$13,022.83	\$0.00	\$874.18	6.29%
PMS OTHER SUPPORT SERVICE										
1012249000	110	SALARIES	7,500	1,900.00	0.00	9,400.00	8,257.14	0.00	1,142.86	12.16%
1012249000	220	SOCIAL SECURITY	0	580.86	0.09	580.95	585.69	0.00	(4.74)	(0.82%)
1012249000	232	TEACHER RETIREMENT	0	1,154.93	(0.06)	1,154.87	1,163.03	0.00	(8.16)	(0.71%)
1012249000	260	WORKERS COMP INSURANCE	0	0.00	0.00	0.00	12.05	0.00	(12.05)	0.00%
1012249000	610	SUPPLIES	1,773	1,171.75	0.00	2,944.75	2,944.75	0.00	0.00	0.00%
1012249000	890	MISCELLANEOUS	1,500	0.00	0.00	1,500.00	1,087.10	0.00	412.90	27.53%
Total PMS OTHER SUPPORT SERVICE			\$10,773	\$4,807.54	\$0.03	\$15,580.57	\$14,049.76	\$0.00	\$1,530.81	9.83%
Total 12 - PELHAM MEMORIAL SCHOOL			\$10,773	\$4,807.54	\$0.03	\$15,580.57	\$14,049.76	\$0.00	\$1,530.81	9.83%
PHS OTHER SUPPORT SERVICE										
1033249000	110	SALARIES	10,500	0.00	0.00	10,500.00	14,112.00	0.00	(3,612.00)	(34.40%)
1033249000	220	SOCIAL SECURITY	0	1,062.59	0.60	1,063.19	1,063.96	0.00	(0.77)	(0.07%)
1033249000	232	TEACHER RETIREMENT	0	1,892.14	0.34	1,892.48	1,892.14	0.00	0.34	0.02%
1033249000	260	WORKERS COMP INSURANCE	0	0.00	0.00	0.00	24.51	0.00	(24.51)	0.00%
1033249000	610	SUPPLIES	4,120	0.00	0.00	4,120.00	1,414.89	0.00	2,705.11	65.66%
1033249000	890	MISCELLANEOUS	8,000	0.00	0.00	8,000.00	8,000.00	0.00	0.00	0.00%
Total PHS OTHER SUPPORT SERVICE			\$22,620	\$2,954.73	\$0.94	\$25,575.67	\$26,507.50	\$0.00	(\$931.83)	(3.640%)
Total 33 - PELHAM HIGH SCHOOL			\$22,620	\$2,954.73	\$0.94	\$25,575.67	\$26,507.50	\$0.00	(\$931.83)	(3.640%)
Total 2490 - OTHER SUPPORT SERVICES			\$45,522	\$9,658.61	(\$127.36)	\$55,053.25	\$53,580.09	\$0.00	\$1,473.16	2.68%
2510 - BUSINESS/FINANCE SERVICES										
DW BUSINESS & FINANCE										
1000251000	610	SUPPLIES	0	0.00	0.00	0.00	34.95	0.00	(34.95)	0.00%
1000251000	890	MISCELLANEOUS	0	0.00	0.00	0.00	675.66	0.00	(675.66)	0.00%
Total DW BUSINESS & FINANCE			\$0	\$0.00	\$0.00	\$0.00	\$710.61	\$0.00	(\$710.61)	0.00%
Total 00 - DISTRICT-WIDE			\$0	\$0.00	\$0.00	\$0.00	\$710.61	\$0.00	(\$710.61)	0.00%

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BUSINESS/FINANCE SERVICES										
1090251000	110	SALARIES	221,051	0.00	0.00	221,051.00	211,354.75	0.00	9,696.25	4.39%
1090251000	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	877.25	0.00	(877.25)	0.00%
1090251000	130	OVERTIME SALARIES	0	0.00	0.00	0.00	176.72	0.00	(176.72)	0.00%
1090251000	211	HEALTH INSURANCE	0	78,492.13	120.12	78,612.25	69,174.50	0.00	9,437.75	12.01%
1090251000	212	DENTAL INSURANCE	0	5,471.32	(0.05)	5,471.27	4,744.70	0.00	726.57	13.28%
1090251000	213	LIFE INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1090251000	214	DISABILITY INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1090251000	220	SOCIAL SECURITY	0	15,529.56	61.81	15,591.37	15,922.27	0.00	(330.90)	(2.12%)
1090251000	231	NON-TEACHER RETIREMENT	0	22,411.22	21.29	22,432.51	22,752.30	0.00	(319.79)	(1.43%)
1090251000	260	WORKERS COMP INSURANCE	0	0.00	0.00	0.00	245.89	0.00	(245.89)	0.00%
1090251000	275	WORKSHOPS NON-UNION	0	1,000.00	0.00	1,000.00	1,186.00	0.00	(186.00)	(18.60%)
1090251000	330	PROFESSIONAL SERVICES	0	0.00	0.00	0.00	3,531.50	900.00	(4,431.50)	0.00%
1090251000	335	LEGAL SERVICES	0	0.00	0.00	0.00	0.00	15,000.00	(15,000.00)	0.00%
1090251000	446	RENTAL/LEASE SOFTWARE	0	0.00	25,000.00	25,000.00	9,400.13	12,862.89	2,736.98	10.95%
1090251000	550	PRINTING	0	0.00	0.00	0.00	579.10	0.00	(579.10)	0.00%
1090251000	580	TRAVEL & MILEAGE	4,000	(1,000.00)	0.00	3,000.00	2,138.76	0.00	861.24	28.71%
1090251000	610	SUPPLIES	8,000	0.00	0.00	8,000.00	970.39	0.00	7,029.61	87.87%
1090251000	650	SOFTWARE	0	91,450.00	0.00	91,450.00	78,045.20	1,119.85	12,284.95	13.43%
1090251000	810	DUES AND FEES	0	0.00	0.00	0.00	26,285.00	0.00	(26,285.00)	0.00%
1090251000	890	MISCELLANEOUS	0	0.00	0.00	0.00	985.64	14.36	(1,000.00)	0.00%
Total BUSINESS/FINANCE SERVICES			\$233,051	\$213,354.23	\$25,203.17	\$471,608.40	\$448,370.10	\$29,897.10	(\$6,658.80)	(1.41%)
Total 90 - SAU #28			\$233,051	\$213,354.23	\$25,203.17	\$471,608.40	\$448,370.10	\$29,897.10	(\$6,658.80)	(1.41%)
Total 2510 - BUSINESS/FINANCE SERVICES			\$233,051	\$213,354.23	\$25,203.17	\$471,608.40	\$449,080.71	\$29,897.10	(\$7,369.41)	(1.56%)
2610 - SUPERVISION FACILITY OPER										
FACILITY OPERATIONS										
1000261000	110	SALARIES	86,454	2,481.70	0.00	88,935.70	90,981.07	0.00	(2,045.37)	(2.30%)
1000261000	130	OVERTIME SALARIES	0	0.00	0.00	0.00	9,162.56	0.00	(9,162.56)	0.00%
1000261000	211	HEALTH INSURANCE	0	24,557.41	0.05	24,557.46	2,811.83	0.00	21,745.63	88.55%
1000261000	212	DENTAL INSURANCE	0	1,453.40	0.00	1,453.40	243.47	0.00	1,209.93	83.25%
1000261000	213	LIFE INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000261000	214	DISABILITY INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000261000	220	SOCIAL SECURITY	0	7,285.36	48.34	7,333.70	7,715.78	0.00	(382.08)	(5.21%)
1000261000	231	NON-TEACHER RETIREMENT	0	10,514.34	59.24	10,573.58	10,785.37	0.00	(211.79)	(2.00%)
1000261000	260	WORKERS COMP INSURANCE	0	0.00	0.00	0.00	98.10	0.00	(98.10)	0.00%
1000261000	275	WORKSHOPS NON-UNION	0	1,597.32	(351.00)	1,246.32	1,246.32	0.00	0.00	0.00%
1000261000	580	TRAVEL & MILEAGE	0	0.00	451.00	451.00	421.88	0.00	29.12	6.46%
1000261000	650	SOFTWARE	0	2,618.00	0.00	2,618.00	4,267.63	0.00	(1,649.63)	(63.01%)
1000261000	810	DUES AND FEES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total FACILITY OPERATIONS			\$86,454	\$50,507.53	\$207.63	\$137,169.16	\$127,734.01	\$0.00	\$9,435.15	6.88%
Total 00 - DISTRICT-WIDE			\$86,454	\$50,507.53	\$207.63	\$137,169.16	\$127,734.01	\$0.00	\$9,435.15	6.88%
Total 2610 - SUPERVISION FACILITY OPER			\$86,454	\$50,507.53	\$207.63	\$137,169.16	\$127,734.01	\$0.00	\$9,435.15	6.88%

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2620 - BUILDING SERVICES										
DW BUILDING SERVICES										
1000262000	110	SALARIES	88,809	1,838.20	0.00	90,647.20	48,485.04	0.00	42,162.16	46.51%
1000262000	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	2,087.25	0.00	(2,087.25)	0.00%
1000262000	130	OVERTIME SALARIES	0	0.00	0.00	0.00	4,346.90	0.00	(4,346.90)	0.00%
1000262000	211	HEALTH INSURANCE	0	16,218.54	0.21	16,218.75	16,218.75	0.00	0.00	0.00%
1000262000	212	DENTAL INSURANCE	0	486.80	0.00	486.80	486.80	0.00	0.00	0.00%
1000262000	213	LIFE INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000262000	214	DISABILITY INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000262000	220	SOCIAL SECURITY	0	3,888.05	59.81	3,947.86	4,135.75	0.00	(187.89)	(4.76%)
1000262000	231	NON-TEACHER RETIREMENT	0	4,932.08	(41.72)	4,890.36	5,055.93	0.00	(165.57)	(3.39%)
1000262000	260	WORKERS COMP INSURANCE	0	0.00	0.00	0.00	364.56	0.00	(364.56)	0.00%
1000262000	275	WORKSHOPS - NON-UNION	0	600.00	0.00	600.00	600.00	0.00	0.00	0.00%
1000262000	330	PROFESSIONAL SERVICES	0	0.00	0.00	0.00	6,133.33	0.00	(6,133.33)	0.00%
1000262000	430	REPAIRS & MAINTENANCE	120,000	(120,000.00)	0.00	0.00	0.00	0.00	0.00	0.00%
1000262000	446	RENTAL/LEASE SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000262000	521	INSURANCE PROP/LIABILITY	60,000	0.00	0.00	60,000.00	59,465.00	0.00	535.00	0.89%
1000262000	610	SUPPLIES	0	0.00	0.00	0.00	885.29	0.00	(885.29)	0.00%
1000262000	626	GASOLINE/DIESEL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total DW BUILDING SERVICES			\$268,809	(\$92,036.33)	\$18.30	\$176,790.97	\$148,264.60	\$0.00	\$28,526.37	16.14%
Total 00 - DISTRICT-WIDE			\$268,809	(\$92,036.33)	\$18.30	\$176,790.97	\$148,264.60	\$0.00	\$28,526.37	16.14%
PES BUILDING SERVICES										
1011262000	110	SALARIES	204,574	9,834.50	0.00	214,408.50	218,323.87	0.00	(3,915.37)	(1.83%)
1011262000	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	5,373.72	0.00	(5,373.72)	0.00%
1011262000	130	OVERTIME SALARIES	0	0.00	0.00	0.00	7,068.59	0.00	(7,068.59)	0.00%
1011262000	211	HEALTH INSURANCE	0	96,515.87	6,013.60	102,529.47	102,529.47	0.00	0.00	0.00%
1011262000	212	DENTAL INSURANCE	0	3,752.54	378.98	4,131.52	4,131.52	0.00	0.00	0.00%
1011262000	213	LIFE INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011262000	214	DISABILITY INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011262000	220	SOCIAL SECURITY	0	15,479.97	1,872.47	17,352.44	17,206.48	0.00	145.96	0.84%
1011262000	231	NON-TEACHER RETIREMENT	0	21,557.56	2,219.60	23,777.16	23,475.42	0.00	301.74	1.27%
1011262000	260	WORKERS COMP INSURANCE	0	0.00	0.00	0.00	1,836.48	0.00	(1,836.48)	0.00%
1011262000	411	UTILITIES-WATER	15,360	0.00	0.00	15,360.00	13,818.24	1,541.76	0.00	0.00%
1011262000	412	UTILITIES-SEPTIC	0	0.00	0.00	0.00	4,005.00	0.00	(4,005.00)	0.00%
1011262000	421	UTILITIES-DISPOSAL	16,590	0.00	0.00	16,590.00	11,849.32	0.00	4,740.68	28.58%
1011262000	430	REPAIRS & MAINTENANCE	74,295	(8,128.97)	2,080.54	68,246.57	67,768.93	0.00	477.64	0.70%
1011262000	432	BOILER REPAIR & MAINT	8,000	(2,994.67)	(2,000.00)	3,005.33	2,085.00	0.00	920.33	30.62%
1011262000	433	CONTRACTED REPAIR & MAINT	0	0.00	0.00	0.00	3,505.33	0.00	(3,505.33)	0.00%
1011262000	610	SUPPLIES	31,798	7,500.00	3,600.00	42,898.00	41,748.26	139.73	1,010.01	2.35%
1011262000	622	UTILITIES - ELECTRIC	110,158	0.00	0.00	110,158.00	112,328.63	0.00	(2,170.63)	(1.97%)
1011262000	623	UTILITIES - PROPANE	5,449	0.00	0.00	5,449.00	6,684.15	4.37	(1,239.52)	(22.75%)
1011262000	624	UTILITIES - HEATING OIL	73,692	0.00	0.00	73,692.00	118,815.62	0.00	(45,123.62)	(61.23%)



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1011262000	734	EQUIPMENT-ADDITIONAL	0	0.00	2,875.00	2,875.00	0.00	2,875.00	0.00	0.00%
1011262000	738	EQUIPMENT-REPLACEMENT	6,900	16,533.00	0.00	23,433.00	21,560.60	0.00	1,872.40	7.99%
Total PES BUILDING SERVICES			\$546,816	\$160,049.80	\$17,040.19	\$723,905.99	\$784,114.63	\$4,560.86	(\$64,769.50)	(8.95%)
Total 11 - PELHAM ELEMENTARY SCHOOL			\$546,816	\$160,049.80	\$17,040.19	\$723,905.99	\$784,114.63	\$4,560.86	(\$64,769.50)	(8.95%)
PMS BUILDING SERVICES										
1012262000	110	SALARIES	129,642	8,950.24	0.00	138,592.24	122,118.48	0.00	16,473.76	11.89%
1012262000	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	1,980.00	0.00	(1,980.00)	0.00%
1012262000	130	OVERTIME SALARIES	0	0.00	0.00	0.00	6,647.42	0.00	(6,647.42)	0.00%
1012262000	211	HEALTH INSURANCE	0	57,421.93	(6,012.60)	51,409.33	53,550.35	0.00	(2,141.02)	(4.16%)
1012262000	212	DENTAL INSURANCE	0	2,719.82	(378.98)	2,340.84	2,340.84	0.00	0.00	0.00%
1012262000	213	LIFE INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012262000	214	DISABILITY INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012262000	220	SOCIAL SECURITY	0	9,757.19	(423.70)	9,333.49	9,801.05	0.00	(467.56)	(5.01%)
1012262000	231	NON-TEACHER RETIREMENT	0	14,639.68	(711.92)	13,927.76	14,170.47	0.00	(242.71)	(1.74%)
1012262000	260	WORKERS COMP INSURANCE	0	0.00	0.00	0.00	769.54	0.00	(769.54)	0.00%
1012262000	411	UTILITIES-WATER	5,635	0.00	0.00	5,635.00	6,350.46	0.00	(715.46)	(12.70%)
1012262000	421	UTILITIES-DISPOSAL	13,027	0.00	0.00	13,027.00	7,767.09	0.00	5,259.91	40.38%
1012262000	430	REPAIRS & MAINTENANCE	38,095	(8,749.87)	(5,844.46)	23,500.67	16,630.75	0.00	6,869.92	29.23%
1012262000	432	BOILER REPAIR & MAINT	5,000	(58.22)	750.00	5,691.78	4,941.78	0.00	750.00	13.18%
1012262000	433	CONTRACTED REPAIR & MAINT	0	0.00	0.00	0.00	2,650.00	0.00	(2,650.00)	0.00%
1012262000	610	SUPPLIES	16,634	2,000.00	1,750.00	20,384.00	19,176.59	219.20	988.21	4.85%
1012262000	622	UTILITIES - ELECTRIC	46,219	0.00	0.00	46,219.00	48,054.23	0.00	(1,835.23)	(3.97%)
1012262000	623	UTILITIES - PROPANE	3,247	0.00	0.00	3,247.00	4,683.17	4.37	(1,440.54)	(44.37%)
1012262000	624	UTILITIES - HEATING OIL	54,756	0.00	0.00	54,756.00	74,689.12	0.00	(19,933.12)	(36.40%)
1012262000	738	EQUIPMENT-REPLACEMENT	2,000	17,995.00	0.00	19,995.00	18,224.00	0.00	1,771.00	8.86%
Total PMS BUILDING SERVICES			\$314,255	\$104,675.77	(\$10,871.66)	\$408,059.11	\$414,545.34	\$223.57	(\$6,709.80)	(1.64%)
Total 12 - PELHAM MEMORIAL SCHOOL			\$314,255	\$104,675.77	(\$10,871.66)	\$408,059.11	\$414,545.34	\$223.57	(\$6,709.80)	(1.64%)
PHS BUILDING SERVICES										
1033262000	110	SALARIES	129,975	1,838.20	0.00	131,813.20	127,614.47	0.00	4,198.73	3.19%
1033262000	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	6,418.50	0.00	(6,418.50)	0.00%
1033262000	130	OVERTIME SALARIES	0	0.00	0.00	0.00	4,200.92	0.00	(4,200.92)	0.00%
1033262000	211	HEALTH INSURANCE	0	18,095.49	0.21	18,095.70	24,095.70	0.00	(6,000.00)	(33.16%)
1033262000	212	DENTAL INSURANCE	0	698.60	0.00	698.60	698.60	0.00	0.00	0.00%
1033262000	213	LIFE INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033262000	214	DISABILITY INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033262000	220	SOCIAL SECURITY	0	10,348.39	(38.28)	10,310.11	11,290.36	0.00	(980.25)	(9.51%)
1033262000	231	NON-TEACHER RETIREMENT	0	11,339.41	(98.32)	11,241.09	11,759.27	0.00	(518.18)	(4.61%)
1033262000	260	WORKERS COMP INSURANCE	0	0.00	0.00	0.00	966.23	0.00	(966.23)	0.00%
1033262000	411	UTILITIES-WATER	20,000	0.00	0.00	20,000.00	8,460.34	0.00	11,539.66	57.70%
1033262000	421	UTILITIES-DISPOSAL	13,266	0.00	0.00	13,266.00	9,239.51	0.00	4,026.49	30.35%
1033262000	430	REPAIRS & MAINTENANCE	118,795	(21,795.77)	(16,153.03)	80,846.20	64,896.79	0.00	15,949.41	19.73%
1033262000	432	BOILER REPAIR & MAINT	5,000	(3,445.00)	750.00	2,305.00	1,555.00	0.00	750.00	32.54%
1033262000	433	CONTRACTED REPAIR & MAINT	0	0.00	0.00	0.00	2,600.00	0.00	(2,600.00)	0.00%
1033262000	610	SUPPLIES	23,085	3,500.00	2,750.00	29,335.00	28,467.40	307.70	559.90	1.91%

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1033262000	622	UTILITIES - ELECTRIC	107,321	0.00	0.00	107,321.00	106,050.96	0.00	1,270.04	1.18%
1033262000	623	UTILITIES - PROPANE	3,397	0.00	0.00	3,397.00	2,887.03	4.37	505.60	14.88%
1033262000	624	UTILITIES - HEATING OIL	81,411	0.00	0.00	81,411.00	104,178.06	0.00	(22,767.06)	(27.97%)
1033262000	737	FURNITURE-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033262000	738	EQUIPMENT-REPLACEMENT	1,400	37,875.00	0.00	39,275.00	38,700.00	0.00	575.00	1.46%
Total PHS BUILDING SERVICES			\$503,650	\$58,454.32	(\$12,789.42)	\$549,314.90	\$554,079.14	\$312.07	(\$5,076.31)	(0.92%)
Total 33 - PELHAM HIGH SCHOOL			\$503,650	\$58,454.32	(\$12,789.42)	\$549,314.90	\$554,079.14	\$312.07	(\$5,076.31)	(0.92%)
SAU BUILDING SERVICES										
1090262000	430	REPAIRS & MAINTENANCE	5,000	0.00	0.00	5,000.00	3,613.00	0.00	1,387.00	27.74%
1090262000	441	RENTAL/LEASE BUILDINGS	217,400	(211,592.22)	0.00	5,807.78	4,725.90	0.00	1,081.88	18.63%
1090262000	610	SUPPLIES	6,000	0.00	0.00	6,000.00	1,557.32	0.00	4,442.68	74.04%
Total SAU BUILDING SERVICES			\$228,400	(\$211,592.22)	\$0.00	\$16,807.78	\$9,896.22	\$0.00	\$6,911.56	41.12%
Total 90 - SAU #28			\$228,400	(\$211,592.22)	\$0.00	\$16,807.78	\$9,896.22	\$0.00	\$6,911.56	41.12%
Total 2620 - BUILDING SERVICES			\$1,861,930	\$19,551.34	(\$6,602.59)	\$1,874,878.75	\$1,910,899.93	\$5,096.50	(\$41,117.68)	(2.19%)
2630 - GROUNDS SERVICES										
DW GROUNDS SERVICES										
1000263000	430	REPAIRS & MAINTENANCE	0	5,222.25	2,008.40	7,230.65	7,230.65	0.00	0.00	0.00%
1000263000	433	CONTRACTED REPAIR & MAINT	0	120,000.00	(500.00)	119,500.00	93,951.48	0.00	25,548.52	21.38%
Total DW GROUNDS SERVICES			\$0	\$125,222.25	\$1,508.40	\$126,730.65	\$101,182.13	\$0.00	\$25,548.52	20.16%
Total 00 - DISTRICT-WIDE			\$0	\$125,222.25	\$1,508.40	\$126,730.65	\$101,182.13	\$0.00	\$25,548.52	20.16%
PES GROUNDS SERVICES										
1011263000	430	REPAIRS & MAINTENANCE	0	1,242.50	150.00	1,392.50	1,367.50	0.00	25.00	1.80%
1011263000	433	CONTRACTED REPAIR & MAINT	0	2,520.00	0.00	2,520.00	2,520.00	0.00	0.00	0.00%
Total PES GROUNDS SERVICES			\$0	\$3,762.50	\$150.00	\$3,912.50	\$3,887.50	\$0.00	\$25.00	0.64%
Total 11 - PELHAM ELEMENTARY SCHOOL			\$0	\$3,762.50	\$150.00	\$3,912.50	\$3,887.50	\$0.00	\$25.00	0.64%
PMS GROUNDS SERVICES										
1012263000	430	REPAIRS & MAINTENANCE	0	0.00	375.00	375.00	0.00	0.00	375.00	100.00%
Total PMS GROUNDS SERVICES			\$0	\$0.00	\$375.00	\$375.00	\$0.00	\$0.00	\$375.00	100.00%
Total 12 - PELHAM MEMORIAL SCHOOL			\$0	\$0.00	\$375.00	\$375.00	\$0.00	\$0.00	\$375.00	100.00%
PHS GROUNDS SERVICES										
1033263000	430	REPAIRS & MAINTENANCE	0	4,555.00	1,050.00	5,605.00	5,270.00	0.00	335.00	5.98%
1033263000	433	CONTRACTED REPAIR & MAINT	0	3,655.00	900.00	4,555.00	4,155.00	0.00	400.00	8.78%
1033263000	610	SUPPLIES	0	200.00	0.00	200.00	161.90	0.00	38.10	19.05%
Total PHS GROUNDS SERVICES			\$0	\$8,410.00	\$1,950.00	\$10,360.00	\$9,586.90	\$0.00	\$773.10	7.46%
Total 33 - PELHAM HIGH SCHOOL			\$0	\$8,410.00	\$1,950.00	\$10,360.00	\$9,586.90	\$0.00	\$773.10	7.46%
Total 2630 - GROUNDS SERVICES			\$0	\$137,394.75	\$3,983.40	\$141,378.15	\$114,656.53	\$0.00	\$26,721.62	18.90%
2640 - NON-INSTRUCTIONAL EQUIP										
PES NON-INSTRUCTIONAL EQUIP										
1011264000	430	REPAIRS & MAINTENANCE	0	4,376.79	2,000.00	6,376.79	5,573.45	380.00	423.34	6.64%
1011264000	432	BOILER REPAIR & MAINT	0	5,301.60	0.00	5,301.60	7,369.30	0.00	(2,067.70)	(39.00%)

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1011264000	433	CONTRACTED REPAIR & MAINT	0	330.00	4,899.85	5,229.85	5,203.95	0.00	25.90	0.50%
1011264000	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PES NON-INSTRUCTIONAL EQU			\$0	\$10,008.39	\$6,899.85	\$16,908.24	\$18,146.70	\$380.00	(\$1,618.46)	(9.57%)
Total 11 - PELHAM ELEMENTARY SCHOOL			\$0	\$10,008.39	\$6,899.85	\$16,908.24	\$18,146.70	\$380.00	(\$1,618.46)	(9.57%)
PHS NON-INSTRUCTIONAL EQU										
1012264000	430	REPAIRS & MAINTENANCE	0	1,000.00	1,000.00	2,000.00	1,628.33	0.00	371.67	18.58%
1012264000	432	BOILER REPAIR & MAINT	0	4,114.34	0.00	4,114.34	3,917.99	0.00	196.35	4.77%
1012264000	433	CONTRACTED REPAIR & MAINT	0	940.00	333.70	1,273.70	1,273.70	0.00	0.00	0.00%
1012264000	734	EQUIPMENT-ADDITIONAL	0	25,000.00	0.00	25,000.00	17,500.00	17,500.00	(10,000.00)	(40.00%)
Total PMS NON-INSTRUCTIONAL EQU			\$0	\$31,054.34	\$1,333.70	\$32,388.04	\$24,320.02	\$17,500.00	(\$9,431.98)	(29.12%)
Total 12 - PELHAM MEMORIAL SCHOOL			\$0	\$31,054.34	\$1,333.70	\$32,388.04	\$24,320.02	\$17,500.00	(\$9,431.98)	(29.12%)
PHS NON-INSTRUCTIONAL EQU										
1033264000	430	REPAIRS & MAINTENANCE	0	7,216.00	0.00	7,216.00	3,141.35	0.00	4,074.65	56.47%
1033264000	432	BOILER REPAIR & MAINT	0	2,141.85	0.00	2,141.85	1,602.95	0.00	538.90	25.16%
1033264000	433	CONTRACTED REPAIR & MAINT	0	2,141.85	0.00	2,141.85	823.85	0.00	1,318.00	61.54%
Total PHS NON-INSTRUCTIONAL EQU			\$0	\$11,499.70	\$0.00	\$11,499.70	\$5,568.15	\$0.00	\$5,931.55	51.58%
Total 33 - PELHAM HIGH SCHOOL			\$0	\$11,499.70	\$0.00	\$11,499.70	\$5,568.15	\$0.00	\$5,931.55	51.58%
Total 2640 - NON-INSTRUCTIONAL EQUIP			\$0	\$52,562.43	\$8,233.55	\$60,795.98	\$48,034.87	\$17,880.00	(\$5,118.89)	(8.42%)
2721 - TRANSPORTATION (REGULAR)										
REGULAR TRANSPORTATION										
1000272100	110	SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000272100	519	TRANSPORTATION	838,188	0.00	0.00	838,188.00	837,041.65	0.00	1,146.35	0.14%
1000272100	626	GASOLINE/DIESEL	101,830	0.00	0.00	101,830.00	150,897.90	0.00	(49,067.90)	(48.19%)
Total REGULAR TRANSPORTATION			\$940,018	\$0.00	\$0.00	\$940,018.00	\$987,939.55	\$0.00	(\$47,921.55)	(5.10%)
Total 00 - DISTRICT-WIDE			\$940,018	\$0.00	\$0.00	\$940,018.00	\$987,939.55	\$0.00	(\$47,921.55)	(5.10%)
PHS STUDENT TRANSPORTATION										
1033272100	519	TRANSPORTATION	0	0.00	110.00	110.00	108.36	0.00	1.64	1.49%
Total PHS STUDENT TRANSPORTATION			\$0	\$0.00	\$110.00	\$110.00	\$108.36	\$0.00	\$1.64	1.49%
Total 33 - PELHAM HIGH SCHOOL			\$0	\$0.00	\$110.00	\$110.00	\$108.36	\$0.00	\$1.64	1.49%
Total 2721 - TRANSPORTATION (REGULAR)			\$940,018	\$0.00	\$110.00	\$940,128.00	\$988,047.91	\$0.00	(\$47,919.91)	(5.10%)
2722 - TRANSPORTATION(SPECIAL)										
SPECIAL ED TRANSPORTATION										
1000272200	519	TRANSPORTATION	580,000	0.00	0.00	580,000.00	499,945.50	0.00	80,054.50	13.80%
Total SPECIAL ED TRANSPORTATION			\$580,000	\$0.00	\$0.00	\$580,000.00	\$499,945.50	\$0.00	\$80,054.50	13.80%
Total 00 - DISTRICT-WIDE			\$580,000	\$0.00	\$0.00	\$580,000.00	\$499,945.50	\$0.00	\$80,054.50	13.80%
Total 2722 - TRANSPORTATION(SPECIAL)			\$580,000	\$0.00	\$0.00	\$580,000.00	\$499,945.50	\$0.00	\$80,054.50	13.80%

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2723 - TRANSPORTATION (VOC ED)										
VOCATIONAL TRANSPORTATION										
1000272300	519	TRANSPORTATION	215,000	(215,000.00)	0.00	0.00	0.00	0.00	0.00	0.00%
Total VOCATIONAL TRANSPORTATION			\$215,000	(\$215,000.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 00 - DISTRICT-WIDE										
PHS VOCATIONAL TRANSPORTA										
1003272300	519	TRANSPORTATION	0	151,000.00	0.00	151,000.00	150,350.72	0.00	649.28	0.43%
Total PHS VOCATIONAL TRANSPORTA			\$0	\$151,000.00	\$0.00	\$151,000.00	\$150,350.72	\$0.00	\$649.28	0.43%
Total 33 - PELHAM HIGH SCHOOL										
Total 2723 - TRANSPORTATION (VOC ED)										
2724 - TRANSPORTATION (ATHLETIC)										
PHS ATHLETIC TRANSPORTATI										
1000272400	519	TRANSPORTATION	45,000	(45,000.00)	0.00	0.00	0.00	0.00	0.00	0.00%
Total PHS ATHLETIC TRANSPORTATI			\$45,000	(\$45,000.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 00 - DISTRICT-WIDE										
PMS ATHLETIC TRANSPORT										
1012272400	519	TRANSPORTATION	9,000	0.00	5,645.00	14,645.00	16,243.99	0.00	(1,598.99)	(10.92%)
Total PMS ATHLETIC TRANSPORT			\$9,000	\$0.00	\$5,645.00	\$14,645.00	\$16,243.99	\$0.00	(\$1,598.99)	(10.92%)
Total 12 - PELHAM MEMORIAL SCHOOL										
PHS ATHLETIC TRANSPORTATI										
1003272400	519	TRANSPORTATION	0	64,000.00	0.00	64,000.00	66,420.12	0.00	(2,420.12)	(3.78%)
1003272400	580	TRAVEL & MILEAGE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PHS ATHLETIC TRANSPORTATI			\$0	\$64,000.00	\$0.00	\$64,000.00	\$66,420.12	\$0.00	(\$2,420.12)	(3.78%)
Total 33 - PELHAM HIGH SCHOOL										
Total 2724 - TRANSPORTATION (ATHLETIC)										
2725 - TRANSPORTATION (FT/COCUR)										
PHS COCURRENCE TRANSPORT										
1003272500	519	TRANSPORTATION	0	45,527.00	440.00	45,967.00	1,849.83	0.00	44,117.17	95.98%
Total PHS COCURRENCE TRANSPORT			\$0	\$45,527.00	\$440.00	\$45,967.00	\$1,849.83	\$0.00	\$44,117.17	95.98%
Total 33 - PELHAM HIGH SCHOOL										
Total 2725 - TRANSPORTATION (FT/COCUR)										
2830 - HR STAFF SERVICES										
HR STAFF SERVICES										
1090283000	110	SALARIES	66,000	0.00	0.00	66,000.00	66,000.00	0.00	0.00	0.00%
1090283000	211	HEALTH INSURANCE	0	21,431.04	0.00	21,431.04	21,431.04	0.00	0.00	0.00%
1090283000	212	DENTAL INSURANCE	0	1,859.42	0.00	1,859.42	1,859.42	0.00	0.00	0.00%
1090283000	213	LIFE INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1090283000	214	DISABILITY INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1090283000	220	SOCIAL SECURITY	0	4,875.18	4.25	4,879.43	4,880.84	0.00	(1.41)	(0.03%)

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1090283000	231	NON-TEACHER RETIREMENT	0	7,108.15	0.00	7,108.15	7,108.15	0.00	0.00	0.00%
1090283000	260	WORKERS COMP INSURANCE	0	0.00	0.00	0.00	70.77	0.00	(70.77)	0.00%
1090283000	275	WORKSHOPS NON-UNION	0	0.00	0.00	0.00	1,406.00	0.00	(1,406.00)	0.00%
1090283000	280	NEW HIRE EXPENSES	0	0.00	0.00	0.00	3,375.25	0.00	(3,375.25)	0.00%
1090283000	330	PROFESSIONAL SERVICES	0	0.00	0.00	0.00	917.50	0.00	(917.50)	0.00%
1090283000	540	ADVERTISING	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1090283000	580	TRAVEL & MILEAGE	1,000	0.00	0.00	1,000.00	1,073.57	0.00	(73.57)	(7.36%)
1090283000	610	SUPPLIES	0	0.00	0.00	0.00	752.56	0.00	(752.56)	0.00%
1090283000	810	DUES AND FEES	0	0.00	0.00	0.00	1,285.00	0.00	(1,285.00)	0.00%
1090283000	890	MISCELLANEOUS	0	0.00	0.00	0.00	225.00	0.00	(225.00)	0.00%
Total HR STAFF SERVICES			\$67,000	\$35,273.79	\$4.25	\$102,278.04	\$110,385.10	\$0.00	(\$8,107.06)	(7.93%)
Total 90 - SAU #28			\$67,000	\$35,273.79	\$4.25	\$102,278.04	\$110,385.10	\$0.00	(\$8,107.06)	(7.93%)
Total 2830 - HR STAFF SERVICES			\$67,000	\$35,273.79	\$4.25	\$102,278.04	\$110,385.10	\$0.00	(\$8,107.06)	(7.93%)
2840 - TECHNOLOGY SERVICES										
DW TECHNOLOGY SERVICES										
1000284000	110	SALARIES	156,262	3,400.80	0.00	159,662.80	169,888.17	0.00	(10,225.37)	(6.40%)
1000284000	130	OVERTIME SALARIES	0	0.00	0.00	0.00	590.84	0.00	(590.84)	0.00%
1000284000	211	HEALTH INSURANCE	0	33,581.34	0.08	33,581.42	5,392.75	0.00	28,188.67	83.94%
1000284000	212	DENTAL INSURANCE	0	1,840.20	0.00	1,840.20	(2,853.09)	0.00	4,693.29	255.04%
1000284000	213	LIFE INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000284000	214	DISABILITY INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000284000	220	SOCIAL SECURITY	0	11,414.61	2,036.88	13,451.49	12,973.64	0.00	477.85	3.55%
1000284000	231	NON-TEACHER RETIREMENT	0	12,817.09	(127.25)	12,689.84	13,025.25	0.00	(335.41)	(2.64%)
1000284000	260	WORKERS COMP INSURANCE	0	0.00	0.00	0.00	183.14	0.00	(183.14)	0.00%
1000284000	275	WORKSHOPS NON-UNION	0	12,000.00	(1,634.77)	10,365.23	75.00	0.00	10,290.23	99.28%
1000284000	276	COURSE REIMBURS NON-UNION	12,000	(12,000.00)	0.00	0.00	0.00	0.00	0.00	0.00%
1000284000	330	PROFESSIONAL SERVICES	0	0.00	0.00	0.00	5,000.00	5,000.00	(10,000.00)	0.00%
1000284000	430	REPAIRS & MAINTENANCE	45,000	22,376.08	0.00	67,376.08	64,267.63	0.00	3,108.45	4.61%
1000284000	446	RENTAL/LEASE SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000284000	531	TELEPHONE	0	0.00	0.00	0.00	69,638.25	907.15	(70,545.40)	0.00%
1000284000	532	DATA COMMUNICATIONS	77,901	0.00	0.00	77,901.00	0.00	0.00	77,901.00	100.00%
1000284000	580	TRAVEL & MILEAGE	0	0.00	1,634.77	1,634.77	1,634.77	0.00	0.00	0.00%
1000284000	610	SUPPLIES	11,000	(3,000.00)	0.00	8,000.00	12,620.03	99.49	(4,719.52)	(58.99%)
1000284000	650	SOFTWARE	126,992	(26,992.00)	0.00	100,000.00	63,793.76	0.00	36,206.24	36.21%
1000284000	734	EQUIPMENT-ADDITIONAL	217,750	(168,959.08)	(11,764.74)	37,026.18	24,187.26	10,882.50	1,956.42	5.28%
1000284000	738	EQUIPMENT-REPLACEMENT	0	0.00	32,000.00	32,000.00	22,886.35	7,272.00	1,841.65	5.76%
Total DW TECHNOLOGY SERVICES			\$646,905	(\$113,520.96)	\$22,144.97	\$555,529.01	\$463,303.75	\$24,161.14	\$68,064.12	12.25%
Total 00 - DISTRICT-WIDE			\$646,905	(\$113,520.96)	\$22,144.97	\$555,529.01	\$463,303.75	\$24,161.14	\$68,064.12	12.25%
PES TECHNOLOGY SERVICES										
1011284000	531	TELEPHONE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PES TECHNOLOGY SERVICES			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%

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PRE-SCHOOL TECH SERVICES										
1011284028	531	TELEPHONE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PRESCHOOL TECH SERVICES			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 11 - PELHAM ELEMENTARY SCHOOL										
PMS TECHNOLOGY SERVICES			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1012284000	531	TELEPHONE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PMS TECHNOLOGY SERVICES			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 12 - PELHAM MEMORIAL SCHOOL										
PHS TECHNOLOGY SERVICES			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1033284000	531	TELEPHONE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PHS TECHNOLOGY SERVICES			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 33 - PELHAM HIGH SCHOOL										
SAU TECHNOLOGY SERVICES			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1090284000	531	TELEPHONE	5,000	0.00	0.00	5,000.00	1,846.00	0.00	3,154.00	63.08%
1090284000	650	SOFTWARE	0	279.12	0.00	279.12	279.12	0.00	0.00	0.00%
1090284000	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	2,336.85	5,740.20	(8,077.05)	0.00%
Total SAU TECHNOLOGY SERVICES			\$5,000	\$279.12	\$0.00	\$5,279.12	\$4,461.97	\$5,740.20	(\$4,923.05)	(93.26%)
Total 90 - SAU #28			\$5,000	\$279.12	\$0.00	\$5,279.12	\$4,461.97	\$5,740.20	(\$4,923.05)	(93.26%)
Total 2840 - TECHNOLOGY SERVICES			\$651,905	(\$113,241.84)	\$22,144.97	\$560,808.13	\$467,765.72	\$29,901.34	\$63,141.07	11.26%
2900 - BENEFITS & FIXED CHARGES										
DW BENEFITS & FIXED CHARG										
1000290000	110	SALARIES	201,880	0.00	0.00	201,880.00	0.00	0.00	201,880.00	100.00%
1000290000	211	HEALTH INSURANCE	3,339,128	(2,584,554.76)	(31,273.85)	723,299.39	200,099.28	0.00	523,200.11	72.34%
1000290000	212	DENTAL INSURANCE	275,657	(153,327.67)	(1,743.78)	120,585.55	31,642.34	0.00	88,943.21	73.76%
1000290000	213	LIFE INSURANCE	61,792	(3,103.00)	0.00	58,689.00	44,539.71	0.00	14,149.29	24.11%
1000290000	214	DISABILITY INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000290000	220	SOCIAL SECURITY	1,047,112	(893,445.24)	(36,573.32)	117,093.44	4,692.43	0.00	112,401.01	95.99%
1000290000	231	NON-TEACHER RETIREMENT	247,301	(157,000.07)	(1,099.37)	89,201.56	(3,882.08)	0.00	93,083.64	104.35%
1000290000	232	TEACHER RETIREMENT	1,405,369	(1,181,789.00)	(19,148.64)	204,431.36	(2,713.25)	5,381.32	201,763.29	98.69%
1000290000	250	UNEMPLOYMENT INSURANCE	65,278	(720.00)	0.00	64,558.00	61,336.00	0.00	3,222.00	4.99%
1000290000	260	WORKERS COMP INSURANCE	58,740	(2,979.00)	0.00	55,761.00	47,738.23	0.00	8,022.77	14.39%
1000290000	274	COURSE REIMBURSEMENT PE	10,000	(10,000.00)	0.00	0.00	0.00	0.00	0.00	0.00%
1000290000	276	COURSE REIMBURS NON-UNION	20,000	(20,000.00)	0.00	0.00	0.00	0.00	0.00	0.00%
1000290000	291	TSA MATCH CONTRIBUTION	45,750	(15,750.00)	0.00	30,000.00	0.00	0.00	30,000.00	100.00%
1000290000	890	MISCELLANEOUS	0	127,958.40	0.00	127,958.40	0.00	0.00	127,958.40	100.00%
Total DW BENEFITS & FIXED CHARG			\$6,778,007	(\$4,894,710.34)	(\$89,838.96)	\$1,793,457.70	\$383,452.66	\$5,381.32	\$1,404,623.72	78.32%
Total 00 - DISTRICT-WIDE										
Total 2900 - BENEFITS & FIXED CHARGES			\$6,778,007	(\$4,894,710.34)	(\$89,838.96)	\$1,793,457.70	\$383,452.66	\$5,381.32	\$1,404,623.72	78.32%
Total 2900 - BENEFITS & FIXED CHARGES			\$6,778,007	(\$4,894,710.34)	(\$89,838.96)	\$1,793,457.70	\$383,452.66	\$5,381.32	\$1,404,623.72	78.32%

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4200 - SITE IMPROVEMENTS										
PES SITE IMPROVEMENT										
1011420000	450	CONSTRUCTION SERVICES	0	97,268.00	0.00	97,268.00	91,673.38	0.00	5,594.62	5.75%
Total PES SITE IMPROVEMENT			\$0	\$97,268.00	\$0.00	\$97,268.00	\$91,673.38	\$0.00	\$5,594.62	5.75%
Total 11 - PELHAM ELEMENTARY SCHOOL										
Total 11 - PELHAM ELEMENTARY SCHOOL			\$0	\$97,268.00	\$0.00	\$97,268.00	\$91,673.38	\$0.00	\$5,594.62	5.75%
Total 4200 - SITE IMPROVEMENTS										
Total 4200 - SITE IMPROVEMENTS			\$0	\$97,268.00	\$0.00	\$97,268.00	\$91,673.38	\$0.00	\$5,594.62	5.75%
4300 - ARCHITECT & ENGR SERVICES										
ARCHITECT & ENGINEERING										
1000430000	330	PROFESSIONAL SERVICES	75,000	0.00	0.00	75,000.00	48,567.40	0.00	26,432.60	35.24%
1000430000	450	CONSTRUCTION SERVICES	0	0.00	0.00	0.00	5,380.73	0.00	(5,380.73)	0.00%
Total ARCHITECT & ENGINEERING			\$75,000	\$0.00	\$0.00	\$75,000.00	\$53,948.13	\$0.00	\$21,051.87	28.07%
Total 00 - DISTRICT-WIDE			\$75,000	\$0.00	\$0.00	\$75,000.00	\$53,948.13	\$0.00	\$21,051.87	28.07%
Total 4300 - ARCHITECT & ENGR SERVICES			\$75,000	\$0.00	\$0.00	\$75,000.00	\$53,948.13	\$0.00	\$21,051.87	28.07%
4500 - BUILDING ACQUISITION										
BUILDING ACQUISITION										
1000450000	450	CONSTRUCTION SERVICES	196,273	0.00	0.00	196,273.00	187,220.94	0.00	9,052.06	4.61%
Total BUILDING ACQUISITION			\$196,273	\$0.00	\$0.00	\$196,273.00	\$187,220.94	\$0.00	\$9,052.06	4.61%
Total 00 - DISTRICT-WIDE			\$196,273	\$0.00	\$0.00	\$196,273.00	\$187,220.94	\$0.00	\$9,052.06	4.61%
PMS BLDG ACQUISITION										
1012450000	441	RENTAL/LEASE BUILDINGS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PMS BLDG ACQUISITION			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 12 - PELHAM MEMORIAL SCHOOL			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
SAU BLDG ACQUISITION										
1090450000	441	RENTAL/LEASE BUILDINGS	0	114,324.22	0.00	114,324.22	62,697.63	0.00	51,626.59	45.16%
Total SAU BLDG ACQUISITION			\$0	\$114,324.22	\$0.00	\$114,324.22	\$62,697.63	\$0.00	\$51,626.59	45.16%
Total 90 - SAU #28			\$0	\$114,324.22	\$0.00	\$114,324.22	\$62,697.63	\$0.00	\$51,626.59	45.16%
Total 4500 - BUILDING ACQUISITION			\$196,273	\$114,324.22	\$0.00	\$310,597.22	\$249,918.57	\$0.00	\$60,678.65	19.54%
4600 - BUILDING IMPROVEMENT										
BUILDING IMPROVEMENTS										
1000460000	450	CONSTRUCTION SERVICES	176,850	50,763.82	0.00	227,613.82	1,427.50	0.00	226,186.32	99.37%
Total BUILDING IMPROVEMENTS			\$176,850	\$50,763.82	\$0.00	\$227,613.82	\$1,427.50	\$0.00	\$226,186.32	99.37%
Total 00 - DISTRICT-WIDE			\$176,850	\$50,763.82	\$0.00	\$227,613.82	\$1,427.50	\$0.00	\$226,186.32	99.37%
PES BLDG IMPROVEMENT										
1011460000	450	CONSTRUCTION SERVICES	0	118,186.16	0.00	118,186.16	118,186.16	0.00	0.00	0.00%
Total PES BLDG IMPROVEMENT			\$0	\$118,186.16	\$0.00	\$118,186.16	\$118,186.16	\$0.00	\$0.00	0.00%
Total 11 - PELHAM ELEMENTARY SCHOOL			\$0	\$118,186.16	\$0.00	\$118,186.16	\$118,186.16	\$0.00	\$0.00	0.00%

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PHS BLDG IMPROVEMENT										
1033460000	450	CONSTRUCTION SERVICES	0	842,852.23	0.00	842,852.23	800,922.87	0.00	41,929.36	4.97%
Total PHS BLDG IMPROVEMENT			\$0	\$842,852.23	\$0.00	\$842,852.23	\$800,922.87	\$0.00	\$41,929.36	4.97%
SAU BLDG ACQUISITION										
1090460000	450	CONSTRUCTION SERVICES	0	0.00	0.00	0.00	31,981.33	7,298.80	(39,280.13)	0.00%
Total SAU BLDG ACQUISITION			\$0	\$0.00	\$0.00	\$0.00	\$31,981.33	\$7,298.80	(\$39,280.13)	0.00%
Total 90 - SAU #28			\$0	\$0.00	\$0.00	\$0.00	\$31,981.33	\$7,298.80	(\$39,280.13)	0.00%
Total 4600 - BUILDING IMPROVEMENT			\$176,850	\$1,011,802.21	\$0.00	\$1,188,652.21	\$952,517.86	\$7,298.80	\$228,835.55	19.25%
5110 - DEBT SERVICES - PRINCIPAL										
PRINCIPAL DEBT										
1000511000	910	PRINCIPAL REDEMPTION	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PRINCIPAL DEBT			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 00 - DISTRICT-WIDE			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 5110 - DEBT SERVICES - PRINCIPAL			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
5120 - DEBT SERVICES - INTEREST										
INTEREST DEBT										
1000512000	830	INTEREST EXPENSE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total INTEREST DEBT			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 00 - DISTRICT-WIDE			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 5120 - DEBT SERVICES - INTEREST			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
5220 - SPEC REV FUND TRANSFERS										
DISTRICT MONEY										
1000522000	930	FUND TRANSFERS	12,741	0.00	0.00	12,741.00	0.00	0.00	12,741.00	100.00%
Total DISTRICT MONEY			\$12,741	\$0.00	\$0.00	\$12,741.00	\$0.00	\$0.00	\$12,741.00	100.00%
Total 00 - DISTRICT-WIDE			\$12,741	\$0.00	\$0.00	\$12,741.00	\$0.00	\$0.00	\$12,741.00	100.00%
Total 5220 - SPEC REV FUND TRANSFERS			\$12,741	\$0.00	\$0.00	\$12,741.00	\$0.00	\$0.00	\$12,741.00	100.00%
5221 - FOOD SERV FUND TRANSFER										
FOOD SERVICE XFR										
1000522100	930	FUND TRANSFERS	7,500	0.00	0.00	7,500.00	0.00	0.00	7,500.00	100.00%
Total FOOD SERVICE XFR			\$7,500	\$0.00	\$0.00	\$7,500.00	\$0.00	\$0.00	\$7,500.00	100.00%
Total 00 - DISTRICT-WIDE			\$7,500	\$0.00	\$0.00	\$7,500.00	\$0.00	\$0.00	\$7,500.00	100.00%
Total 5221 - FOOD SERV FUND TRANSFER			\$7,500	\$0.00	\$0.00	\$7,500.00	\$0.00	\$0.00	\$7,500.00	100.00%

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5251 - CAPITAL RES FUND TRANSFER										
CAPITAL PROJECT XFR										
1000525100	930	FUND TRANSFERS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total CAPITAL PROJECT XFR			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 00 - DISTRICT-WIDE										
Total 00 - DISTRICT-WIDE			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 5251 - CAPITAL RES FUND TRANSFER										
Total 5251 - CAPITAL RES FUND TRANSFER			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
5252 - EXPENDABLE TRUST FUND XFR										
TRANSFER TO EXPENDABLE TR										
1000525200	430	REPAIRS & MAINTENANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000525200	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total TRANSFER TO EXPENDABLE TR			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 00 - DISTRICT-WIDE										
Total 00 - DISTRICT-WIDE			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 5252 - EXPENDABLE TRUST FUND XFR										
Total 5252 - EXPENDABLE TRUST FUND XFR			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
5390 - TRANSFER TO OTHR AGENCIES										
TRANSFER TO OTHER AGENCY										
1000539000	930	FUND TRANSFERS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total TRANSFER TO OTHER AGENCY			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 00 - DISTRICT-WIDE										
Total 00 - DISTRICT-WIDE			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 5390 - TRANSFER TO OTHR AGENCIES										
Total 5390 - TRANSFER TO OTHR AGENCIES			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 10 - GENERAL FUND										
Total 10 - GENERAL FUND			\$25,857,912	\$1,661,886.70	\$0.00	\$27,519,798.70	\$25,513,320.10	\$155,524.44	\$1,850,954.16	6.73%
21 - FOOD SERVICE FUND										
2900 - BENEFITS & FIXED CHARGES										
DW FOOD SERVICE BENEFITS										
2100290000	220	SOCIAL SECURITY	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
2100290000	231	NON-TEACHER RETIREMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total DW FOOD SERVICE BENEFITS			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 00 - DISTRICT-WIDE										
Total 00 - DISTRICT-WIDE			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 2900 - BENEFITS & FIXED CHARGES										
Total 2900 - BENEFITS & FIXED CHARGES			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
3100 - FOOD SERVICE OPERATIONS										
DW FOOD SERV. OPERATIONS										
2100310000	110	SALARIES	66,824	0.00	0.00	66,824.00	60,340.45	0.00	6,483.55	9.70%
2100310000	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	1,762.26	0.00	(1,762.26)	0.00%
2100310000	211	HEALTH INSURANCE	93,523	0.00	0.00	93,523.00	3,000.00	0.00	90,523.00	96.79%
2100310000	212	DENTAL INSURANCE	5,498	0.00	0.00	5,498.00	0.00	0.00	5,498.00	100.00%
2100310000	213	LIFE INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
2100310000	214	DISABILITY INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
2100310000	220	SOCIAL SECURITY	20,136	0.00	0.00	20,136.00	5,040.84	0.00	15,095.16	74.97%
2100310000	231	NON-TEACHER RETIREMENT	28,348	0.00	0.00	28,348.00	5,684.36	0.00	22,663.64	79.95%

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2100310000	260	WORKERS COMP INSURANCE	0	0.00	0.00	0.00	187.06	0.00	(187.06)	0.00%
2100310000	275	WORKSHOPS NON-UNION	0	0.00	0.00	0.00	622.50	0.00	(622.50)	0.00%
2100310000	330	PROFESSIONAL SERVICES	10,500	0.00	0.00	10,500.00	4,742.78	0.00	5,757.22	54.83%
2100310000	430	REPAIRS & MAINTENANCE	0	0.00	0.00	0.00	1,462.21	0.00	(1,462.21)	0.00%
2100310000	446	RENTAL/LEASE SOFTWARE	0	0.00	0.00	0.00	1,915.00	0.00	(1,915.00)	0.00%
2100310000	531	TELEPHONE	0	0.00	0.00	0.00	705.59	0.00	(705.59)	0.00%
2100310000	534	POSTAGE/GENERAL EXPENSES	500	0.00	0.00	500.00	208.44	147.00	144.56	28.91%
2100310000	550	PRINTING	1,500	0.00	0.00	1,500.00	747.44	0.00	752.56	50.17%
2100310000	580	TRAVEL & MILEAGE	250	0.00	0.00	250.00	804.30	0.00	(554.30)	(221.72%)
2100310000	610	SUPPLIES	2,000	0.00	0.00	2,000.00	3,603.13	355.39	(1,958.52)	(97.93%)
2100310000	630	FOOD	0	0.00	0.00	0.00	(6,695.70)	397.46	6,298.24	0.00%
2100310000	631	USDA COMMODITIES FOOD	0	0.00	0.00	0.00	45,317.16	0.00	(45,317.16)	0.00%
2100310000	734	EQUIPMENT-ADDITIONAL	34,500	0.00	0.00	34,500.00	2,317.50	0.00	32,182.50	93.28%
2100310000	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	4,710.98	0.00	(4,710.98)	0.00%
2100310000	810	DUES AND FEES	500	0.00	0.00	500.00	678.75	0.00	(178.75)	(35.75%)
2100310000	890	MISCELLANEOUS	0	0.00	0.00	0.00	99.90	0.00	(99.90)	0.00%
Total DW FOOD SERV. OPERATIONS			\$264,079	\$0.00	\$0.00	\$264,079.00	\$137,254.95	\$899.85	\$125,924.20	47.68%
Total 00 - DISTRICT-WIDE			\$264,079	\$0.00	\$0.00	\$264,079.00	\$137,254.95	\$899.85	\$125,924.20	47.68%
PES FOOD SERV. OPERATIONS										
2111310000	110	SALARIES	100,081	0.00	0.00	100,081.00	101,551.89	0.00	(1,470.89)	(1.47%)
2111310000	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	1,268.26	0.00	(1,268.26)	0.00%
2111310000	211	HEALTH INSURANCE	0	0.00	0.00	0.00	55,420.40	0.00	(55,420.40)	0.00%
2111310000	212	DENTAL INSURANCE	0	0.00	0.00	0.00	741.00	0.00	(741.00)	0.00%
2111310000	213	LIFE INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
2111310000	214	DISABILITY INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
2111310000	220	SOCIAL SECURITY	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
2111310000	231	NON-TEACHER RETIREMENT	0	0.00	0.00	0.00	7,302.96	0.00	(7,302.96)	0.00%
2111310000	260	WORKERS COMP INSURANCE	0	0.00	0.00	0.00	7,665.87	0.00	(7,665.87)	0.00%
2111310000	330	PROFESSIONAL SERVICES	0	0.00	0.00	0.00	831.05	0.00	(831.05)	0.00%
2111310000	430	REPAIRS & MAINTENANCE	4,000	0.00	0.00	4,000.00	1,804.80	0.00	2,195.20	54.88%
2111310000	580	TRAVEL & MILEAGE	11,500	0.00	0.00	11,500.00	0.00	0.00	11,500.00	100.00%
2111310000	610	SUPPLIES	0	0.00	0.00	0.00	13,026.45	61.68	(13,088.13)	0.00%
2111310000	630	FOOD	182,000	0.00	0.00	182,000.00	139,088.52	0.00	42,911.48	23.58%
2111310000	733	FURNITURE-ADDITIONAL	0	0.00	0.00	0.00	3,423.47	0.00	(3,423.47)	0.00%
2111310000	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
2111310000	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	1,650.66	0.00	(1,650.66)	0.00%
Total PES FOOD SERV. OPERATIONS			\$297,581	\$0.00	\$0.00	\$297,581.00	\$333,775.33	\$61.68	(\$36,256.01)	(12.18%)
Total 11 - PELHAM ELEMENTARY SCHOOL			\$297,581	\$0.00	\$0.00	\$297,581.00	\$333,775.33	\$61.68	(\$36,256.01)	(12.18%)
PMS FOOD SERV. OPERATIONS										
2112310000	110	SALARIES	48,534	0.00	0.00	48,534.00	58,112.21	0.00	(9,578.21)	(19.74%)
2112310000	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	109.25	0.00	(109.25)	0.00%
2112310000	211	HEALTH INSURANCE	0	0.00	0.00	0.00	3,000.00	0.00	(3,000.00)	0.00%
2112310000	212	DENTAL INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
2112310000	213	LIFE INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%

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2112310000	214	DISABILITY INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
2112310000	220	SOCIAL SECURITY	0	0.00	0.00	0.00	4,674.81	0.00	(4,674.81)	0.00%
2112310000	231	NON-TEACHER RETIREMENT	0	0.00	0.00	0.00	2,060.77	0.00	(2,060.77)	0.00%
2112310000	260	WORKERS COMP INSURANCE	0	0.00	0.00	0.00	513.86	0.00	(513.86)	0.00%
2112310000	330	PROFESSIONAL SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
2112310000	430	REPAIRS & MAINTENANCE	3,000	0.00	0.00	3,000.00	1,631.49	0.00	1,368.51	45.62%
2112310000	580	TRAVEL & MILEAGE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
2112310000	610	SUPPLIES	11,000	0.00	0.00	11,000.00	7,094.23	2,905.77	1,000.00	9.09%
2112310000	630	FOOD	103,000	0.00	0.00	103,000.00	101,822.44	0.00	1,177.56	1.14%
2112310000	733	FURNITURE-ADDITIONAL	0	0.00	0.00	0.00	3,323.47	0.00	(3,323.47)	0.00%
2112310000	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	740.00	0.00	(740.00)	0.00%
2112310000	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	421.99	0.00	(421.99)	0.00%
Total PMS FOOD SERV. OPERATIONS			\$165,534	\$0.00	\$0.00	\$165,534.00	\$183,504.52	\$2,905.77	(\$20,876.29)	(12.61%)
Total 12 - PELHAM MEMORIAL SCHOOL			\$165,534	\$0.00	\$0.00	\$165,534.00	\$183,504.52	\$2,905.77	(\$20,876.29)	(12.61%)
PHS FOOD SERV. OPERATIONS										
2133310000	110	SALARIES	55,310	0.00	0.00	55,310.00	56,847.62	0.00	(1,537.62)	(2.78%)
2133310000	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	223.25	0.00	(223.25)	0.00%
2133310000	211	HEALTH INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
2133310000	212	DENTAL INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
2133310000	213	LIFE INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
2133310000	214	DISABILITY INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
2133310000	220	SOCIAL SECURITY	0	0.00	0.00	0.00	4,348.75	0.00	(4,348.75)	0.00%
2133310000	231	NON-TEACHER RETIREMENT	0	0.00	0.00	0.00	687.94	0.00	(687.94)	0.00%
2133310000	260	WORKERS COMP INSURANCE	0	0.00	0.00	0.00	502.11	0.00	(502.11)	0.00%
2133310000	330	PROFESSIONAL SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
2133310000	430	REPAIRS & MAINTENANCE	3,000	0.00	0.00	3,000.00	1,591.21	0.00	1,408.79	46.96%
2133310000	610	SUPPLIES	11,000	0.00	0.00	11,000.00	8,013.40	1,995.60	991.00	9.01%
2133310000	630	FOOD	130,000	0.00	0.00	130,000.00	106,780.25	5.45	23,214.30	17.86%
2133310000	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
2133310000	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	464.18	0.00	(464.18)	0.00%
Total PHS FOOD SERV. OPERATIONS			\$199,310	\$0.00	\$0.00	\$199,310.00	\$179,458.71	\$2,001.05	\$17,850.24	8.96%
Total 33 - PELHAM HIGH SCHOOL			\$199,310	\$0.00	\$0.00	\$199,310.00	\$179,458.71	\$2,001.05	\$17,850.24	8.96%
Total 3100 - FOOD SERVICE OPERATIONS			\$926,504	\$0.00	\$0.00	\$926,504.00	\$833,993.51	\$5,868.35	\$86,642.14	9.35%
Total 21 - FOOD SERVICE FUND			\$926,504	\$0.00	\$0.00	\$926,504.00	\$833,993.51	\$5,868.35	\$86,642.14	9.35%
22 - GRANTS FUNDS										
1100 - REGULAR EDUCATION PRGMS										
DW REGULAR EDUCATION										
2200110000	110	SALARIES	0	875.00	0.00	875.00	18,089.75	0.00	(17,214.75)	(1,967.40%)
2200110000	113	TUTOR SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
2200110000	114	INSTRUC. ASST. SALARIES	0	8,759.38	0.00	8,759.38	0.00	0.00	8,759.38	100.00%
2200110000	211	HEALTH INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
2200110000	212	DENTAL INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%

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2200110000	213	LIFE INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
2200110000	214	DISABILITY INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
2200110000	220	SOCIAL SECURITY	0	121.77	0.00	121.77	1,423.95	0.00	(1,302.18)	(1,069.38%)
2200110000	232	TEACHER RETIREMENT	0	441.71	0.00	441.71	2,661.60	0.00	(2,219.89)	(502.57%)
2200110000	260	WORKERS COMP INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
2200110000	320	IN-DIST PROF DEVELOPMENT	0	0.00	0.00	0.00	12,496.34	0.00	(12,496.34)	0.00%
2200110000	610	SUPPLIES	203,418	(203,418.00)	0.00	0.00	232.11	0.00	(232.11)	0.00%
2200110000	650	SOFTWARE	0	100.00	0.00	100.00	0.00	0.00	100.00	100.00%
2200110000	734	EQUIPMENT-ADDITIONAL	0	1,342.92	0.00	1,342.92	0.00	0.00	0.00	0.00%
2200110000	890	MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total DW REGULAR EDUCATION			\$203,418	(\$191,777.22)	\$0.00	\$11,640.78	\$36,246.67	\$0.00	(\$24,605.89)	(211.38%)
Total 00 - DISTRICT-WIDE			\$203,418	(\$191,777.22)	\$0.00	\$11,640.78	\$36,246.67	\$0.00	(\$24,605.89)	(211.38%)
PES REGULAR EDUCATION										
2211110000	110	SALARIES	0	122,661.88	0.00	122,661.88	119,647.38	0.00	3,014.50	2.46%
2211110000	113	TUTOR SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
2211110000	114	INSTRUC. ASST. SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
2211110000	211	HEALTH INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
2211110000	212	DENTAL INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
2211110000	213	LIFE INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
2211110000	214	DISABILITY INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
2211110000	220	SOCIAL SECURITY	0	9,383.63	0.00	9,383.63	8,821.55	0.00	562.08	5.99%
2211110000	232	TEACHER RETIREMENT	0	1,075.45	0.00	1,075.45	409.79	0.00	665.66	61.90%
2211110000	260	WORKERS COMP INSURANCE	0	0.00	0.00	0.00	(0.26)	0.00	0.26	0.00%
2211110000	320	IN-DIST PROF DEVELOPMENT	0	0.00	0.00	0.00	4,116.38	1,023.37	(903.50)	(21.33%)
2211110000	610	SUPPLIES	0	4,236.25	0.00	4,236.25	0.00	0.00	0.00	0.00%
2211110000	650	SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
2211110000	734	EQUIPMENT-ADDITIONAL	0	3,000.00	0.00	3,000.00	2,470.50	0.00	529.50	17.65%
Total PES REGULAR EDUCATION			\$0	\$140,357.21	\$0.00	\$140,357.21	\$135,465.34	\$1,023.37	\$3,868.50	2.76%
PES KINDERGARTEN										
2211110029	640	TEXTBOOKS - REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
2211110029	733	FURNITURE-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
2211110029	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PES KINDERGARTEN			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 11 - PELHAM ELEMENTARY SCHOOL			\$0	\$140,357.21	\$0.00	\$140,357.21	\$135,465.34	\$1,023.37	\$3,868.50	2.76%
PHS REGULAR EDUCATION										
2233110000	890	MISCELLANEOUS	0	0.00	0.00	0.00	1,000.00	0.00	(1,000.00)	0.00%
Total PHS REGULAR EDUCATION			\$0	\$0.00	\$0.00	\$0.00	\$1,000.00	\$0.00	(\$1,000.00)	0.00%
Total 33 - PELHAM HIGH SCHOOL			\$0	\$0.00	\$0.00	\$0.00	\$1,000.00	\$0.00	(\$1,000.00)	0.00%
Total 1100 - REGULAR EDUCATION PRGMS			\$203,418	(\$51,420.01)	\$0.00	\$151,997.99	\$172,712.01	\$1,023.37	(\$21,737.39)	(14.30%)

**2014 PSD - FINANCIAL SECTION - 2013-2014 Budget Report (Cont.)****Pelham School District FY2014 Final Budget Status Report**

Account Detail by Function Through June 30, 2014

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
1210 - SPECIAL EDUCATION PRGMS										
DW SPECIAL EDUCATION										
2200121000	110	SALARIES	0	243,364.80	0.00	243,364.80	238,999.50	0.00	4,365.30	1.79%
2200121000	113	TUTOR SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
2200121000	114	INSTRUC. ASST. SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
2200121000	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	325.00	0.00	(325.00)	0.00%
2200121000	211	HEALTH INSURANCE	0	40,746.98	0.00	40,746.98	31,868.19	0.00	8,878.79	21.79%
2200121000	212	DENTAL INSURANCE	0	2,586.15	0.00	2,586.15	1,991.75	0.00	594.40	22.98%
2200121000	213	LIFE INSURANCE	0	659.30	0.00	659.30	0.00	0.00	659.30	100.00%
2200121000	214	DISABILITY INSURANCE	0	337.36	0.00	337.36	0.00	0.00	337.36	100.00%
2200121000	220	SOCIAL SECURITY	0	23,935.17	0.00	23,935.17	21,142.98	0.00	2,792.19	11.67%
2200121000	231	NON-TEACHER RETIREMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
2200121000	232	TEACHER RETIREMENT	0	7,910.00	0.00	7,910.00	8,428.34	0.00	(518.34)	(6.55%)
2200121000	260	WORKERS COMP INSURANCE	0	1,374.82	0.00	1,374.82	1,375.30	0.00	(0.48)	(0.03%)
2200121000	320	IN-DIST PROF DEVELOPMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
2200121000	321	PROFESSIONAL EDU SERVICES	0	46,605.17	0.00	46,605.17	33,455.57	6,300.00	6,849.60	14.70%
2200121000	610	SUPPLIES	403,148	(402,455.13)	0.00	692.87	500.45	0.00	192.42	27.77%
2200121000	630	FOOD	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
2200121000	640	TEXTBOOKS - REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
2200121000	644	PUBLICATIONS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
2200121000	650	SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
2200121000	733	FURNITURE-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
2200121000	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	596.20	0.00	(596.20)	0.00%
2200121000	890	MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total DW SPECIAL EDUCATION			\$403,148	(\$34,935.38)	\$0.00	\$368,212.62	\$338,683.28	\$6,300.00	\$23,229.34	6.31%
Total 00 - DISTRICT-WIDE			\$403,148	(\$34,935.38)	\$0.00	\$368,212.62	\$338,683.28	\$6,300.00	\$23,229.34	6.31%
SPED TUTOR SALARIES										
2211121000	113	TUTOR SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
2211121000	321	PROFESSIONAL EDU SERVICES	0	1,306.00	0.00	1,306.00	0.00	0.00	1,306.00	100.00%
2211121000	734	EQUIPMENT-ADDITIONAL	0	5,145.00	0.00	5,145.00	2,570.00	0.00	2,575.00	50.05%
Total SPED TUTOR SALARIES			\$0	\$6,451.00	\$0.00	\$6,451.00	\$2,570.00	\$0.00	\$3,881.00	60.16%
KINDERGARTEN SPECIAL EDU										
2211121029	110	SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
2211121029	220	SOCIAL SECURITY	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
2211121029	644	PUBLICATIONS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total KINDERGARTEN SPECIAL EDU			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 11 - PELHAM ELEMENTARY SCHOOL			\$0	\$6,451.00	\$0.00	\$6,451.00	\$2,570.00	\$0.00	\$3,881.00	60.16%
Total 1210 - SPECIAL EDUCATION PRGMS			\$403,148	(\$28,484.38)	\$0.00	\$374,663.62	\$341,253.28	\$6,300.00	\$27,110.34	7.24%

**2014 PSD - FINANCIAL SECTION - 2013-2014 Budget Report (Cont.)****Pelham School District FY2014 Final Budget Status Report**

Account Detail by Function Through June 30, 2014

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
1260 - BILINGUAL PROGRAMS										
DW ESOL SERVICES										
2200126000	320	IN-DIST PROF DEVELOPMENT	0	0.00	0.00	0.00	116.00	0.00	(116.00)	0.00%
2200126000	321	PROFESSIONAL EDU SERVICES	0	0.00	0.00	0.00	185.00	0.00	(185.00)	0.00%
2200126000	641	TEXTBOOKS - ADDITIONAL	0	0.00	0.00	0.00	1,207.00	336.25	(1,543.25)	0.00%
Total DW ESOL SERVICES			\$0	\$0.00	\$0.00	\$0.00	\$1,508.00	\$336.25	(\$1,844.25)	0.00%
Total 00 - DISTRICT-WIDE			\$0	\$0.00	\$0.00	\$0.00	\$1,508.00	\$336.25	(\$1,844.25)	0.00%
Total 1260 - BILINGUAL PROGRAMS			\$0	\$0.00	\$0.00	\$0.00	\$1,508.00	\$336.25	(\$1,844.25)	0.00%
2120 - GUIDANCE SERVICES										
DW GUIDANCE SERVICES										
2200212000	321	PROFESSIONAL EDU SERVICES	0	0.00	0.00	0.00	3,700.00	0.00	(3,700.00)	0.00%
2200212000	610	SUPPLIES	0	0.00	0.00	0.00	96.35	0.00	(96.35)	0.00%
Total DW GUIDANCE SERVICES			\$0	\$0.00	\$0.00	\$0.00	\$3,796.35	\$0.00	(\$3,796.35)	0.00%
Total 00 - DISTRICT-WIDE			\$0	\$0.00	\$0.00	\$0.00	\$3,796.35	\$0.00	(\$3,796.35)	0.00%
Total 2120 - GUIDANCE SERVICES			\$0	\$0.00	\$0.00	\$0.00	\$3,796.35	\$0.00	(\$3,796.35)	0.00%
2140 - PSYCHOLOGICAL SERVICES										
DW PSYCH SERVICES										
2200214000	110	SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
2200214000	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
2200214000	211	HEALTH INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
2200214000	212	DENTAL INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
2200214000	213	LIFE INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
2200214000	214	DISABILITY INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
2200214000	220	SOCIAL SECURITY	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
2200214000	231	NON-TEACHER RETIREMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
2200214000	260	WORKERS COMP INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total DW PSYCH SERVICES			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 00 - DISTRICT-WIDE			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 2140 - PSYCHOLOGICAL SERVICES			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
2150 - SPEECH SERVICES										
DW SPEECH SERVICES										
2200215000	110	SALARIES	0	4,592.00	0.00	4,592.00	0.00	0.00	4,592.00	100.00%
2200215000	213	LIFE INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
2200215000	214	DISABILITY INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
2200215000	220	SOCIAL SECURITY	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
2200215000	232	TEACHER RETIREMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%

**2014 PSD - FINANCIAL SECTION - 2013-2014 Budget Report (Cont.)****Pelham School District FY2014 Final Budget Status Report**

Account Detail by Function Through June 30, 2014

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
2200215000	260	WORKERS COMP INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
2200215000	610	SUPPLIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total DW SPEECH SERVICES			\$0	\$4,592.00	\$0.00	\$4,592.00	\$0.00	\$0.00	\$4,592.00	100.00%
Total 00 - DISTRICT-WIDE			\$0	\$4,592.00	\$0.00	\$4,592.00	\$0.00	\$0.00	\$4,592.00	100.00%
Total 2150 - SPEECH SERVICES			\$0	\$4,592.00	\$0.00	\$4,592.00	\$0.00	\$0.00	\$4,592.00	100.00%
2163 - OT SERVICES										
DW OT SERVICES										
2200216300	110	SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
2200216300	610	SUPPLIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total DW OT SERVICES			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 00 - DISTRICT-WIDE			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 2163 - OT SERVICES			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
2210 - IMPROVEMENT- INSTRUCTION										
DW CURRICULUM DEVELOP										
2200221000	110	SALARIES	0	14,750.00	0.00	14,750.00	9,096.30	0.00	5,653.70	38.33%
2200221000	114	INSTRUC. ASST. SALARIES	0	500.00	0.00	500.00	0.00	0.00	500.00	100.00%
2200221000	220	SOCIAL SECURITY	0	1,167.00	0.00	1,167.00	695.52	0.00	471.48	40.40%
2200221000	232	TEACHER RETIREMENT	0	2,159.40	0.00	2,159.40	1,256.59	0.00	902.81	41.81%
2200221000	260	WORKERS COMP INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
2200221000	320	IN-DIST PROF DEVELOPMENT	0	28,510.00	0.00	28,510.00	21,655.22	0.00	6,854.78	24.04%
2200221000	580	TRAVEL & MILEAGE	0	1,594.20	0.00	1,594.20	0.00	0.00	1,594.20	100.00%
2200221000	610	SUPPLIES	0	2,500.00	0.00	2,500.00	0.00	0.00	2,500.00	100.00%
2200221000	810	DUES AND FEES	0	500.00	0.00	500.00	185.00	0.00	315.00	63.00%
Total DW CURRICULUM DEVELOP			\$0	\$51,680.60	\$0.00	\$51,680.60	\$32,888.63	\$0.00	\$18,791.97	36.36%
Total 00 - DISTRICT-WIDE			\$0	\$51,680.60	\$0.00	\$51,680.60	\$32,888.63	\$0.00	\$18,791.97	36.36%
Total 2210 - IMPROVEMENT- INSTRUCTION			\$0	\$51,680.60	\$0.00	\$51,680.60	\$32,888.63	\$0.00	\$18,791.97	36.36%
2212 - INSTR/CURRIC DEVELOPMENT										
PES INSTR/CURRIC DEVELOP										
2211221200	320	IN-DIST PROF DEVELOPMENT	0	4,700.00	0.00	4,700.00	2,800.00	1,900.00	0.00	0.00%
2211221200	580	TRAVEL & MILEAGE	0	1,000.00	0.00	1,000.00	1,000.00	0.00	0.00	0.00%
Total PES INSTR/CURRIC DEVELOP			\$0	\$5,700.00	\$0.00	\$5,700.00	\$3,800.00	\$1,900.00	\$0.00	0.00%
Total 11 - PELHAM ELEMENTARY SCHOOL			\$0	\$5,700.00	\$0.00	\$5,700.00	\$3,800.00	\$1,900.00	\$0.00	0.00%
Total 2212 - INSTR/CURRIC DEVELOPMENT			\$0	\$5,700.00	\$0.00	\$5,700.00	\$3,800.00	\$1,900.00	\$0.00	0.00%

**2014 PSD - FINANCIAL SECTION - 2013-2014 Budget Report (Cont.)****Pelham School District FY2014 Final Budget Status Report**

Account Detail by Function Through June 30, 2014

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2213 - INSTRUCTION STAFF TRAIN'G										
	PES INSTRUCT STAFF TRAIN		0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	221221300	320 IN-DIST PROF DEVELOPMENT	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	Total PES INSTRUCT STAFF TRAIN		\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	Total 11 - PELHAM ELEMENTARY SCHOOL		\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	Total 2213 - INSTRUCTION STAFF TRAIN'G		\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
2830 - HR STAFF SERVICES										
	DW WELLNESS GRANT		0	0.00	0.00	0.00	(600.00)	0.00	600.00	0.00%
	2200283000	890 MISCELLANEOUS	\$0	\$0.00	\$0.00	\$0.00	(\$600.00)	\$0.00	\$600.00	0.00%
	Total DW WELLNESS GRANT		\$0	\$0.00	\$0.00	\$0.00	(\$600.00)	\$0.00	\$600.00	0.00%
	Total 00 - DISTRICT-WIDE		0	0.00	0.00	0.00	(1,021.55)	0.00	1,021.55	0.00%
	PHS WELLNESS GRANT		\$0	\$0.00	\$0.00	\$0.00	(\$1,021.55)	\$0.00	\$1,021.55	0.00%
	223283000	890 MISCELLANEOUS	\$0	\$0.00	\$0.00	\$0.00	(\$1,021.55)	\$0.00	\$1,021.55	0.00%
	Total PHS WELLNESS GRANT		\$0	\$0.00	\$0.00	\$0.00	(\$1,021.55)	\$0.00	\$1,021.55	0.00%
	Total 33 - PELHAM HIGH SCHOOL		\$0	\$0.00	\$0.00	\$0.00	(\$1,021.55)	\$0.00	\$1,021.55	0.00%
	Total 2830 - HR STAFF SERVICES		\$0	\$0.00	\$0.00	\$0.00	(\$1,621.55)	\$0.00	\$1,621.55	0.00%
4500 - BUILDING ACQUISITION										
	DW BUILDING ACQUISITION		0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	2200450000	450 CONSTRUCTION SERVICES	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	Total DW BUILDING ACQUISITION		\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	Total 00 - DISTRICT-WIDE		\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	Total 4500 - BUILDING ACQUISITION		\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
GRANTS FUNDS										
	22	890 MISCELLANEOUS	0	57,114.90	0.00	57,114.90	0.00	0.00	57,114.90	100.00%
	Total GRANTS FUNDS		\$0	\$57,114.90	\$0.00	\$57,114.90	\$0.00	\$0.00	\$57,114.90	100.00%
	Total -		\$0	\$57,114.90	\$0.00	\$57,114.90	\$0.00	\$0.00	\$57,114.90	100.00%
	Total -		\$0	\$57,114.90	\$0.00	\$57,114.90	\$0.00	\$0.00	\$57,114.90	100.00%
	Total 22 - GRANTS FUNDS		\$606,566	\$39,183.11	\$0.00	\$645,749.11	\$554,336.72	\$9,559.62	\$81,852.77	12.68%
	Summary		\$27,390,982	\$1,701,069.81	\$0.00	\$29,092,051.81	\$26,901,650.33	\$170,952.41	\$2,019,449.07	6.94%



2014 PSD - FINANCIAL SECTION – DEPARTMENT OF REVENUE REPORT

2014 Tax Rate Calculation

Town of Pelham

School Portion

Net Local School Budget	\$25,080,749
Less: Adequate Education Grant	(\$4,187,201)
State Education Taxes	(\$3,361,581)
Approved School(s) Tax Effort	<u>\$17,531,967</u>

Local School Rate	\$12.29
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State Education Taxes

Equalized Valuation (no utilities)	\$2.480
\$1,355,476,291	\$3,361,581

State School Rate	\$2.43
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Divided by Local Assessed Valuation (no utilities)	
\$1,382,232,150	

Excess State Education Taxes to be
Remitted to State

Pay to State	\$0
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**2014 PSD - FINANCIAL SECTION – EMPLOYEE SALARIES****PSD
FOOD SERVICE
2013-2014**

Last Name	First Name	Assignment	FY14 Earnings
BRADLEY	SHELLY	NUTRITION SERVICES ASSISTANT	\$9,078.01
DAUBER	ELAINE	NUTRITION SERVICES ASSISTANT	\$8,215.00
ERNST	KATHLEEN	NUTRITION SERVICES ACCOUNT MGR	\$25,598.72
GERVAIS	KELLEY	NUTRITION SERVICES ASSISTANT	\$12,096.15
GOODWIN	NANCY	NUTRITION SERVICES ASSISTANT	\$9,588.32
GOUPIL	SHARON	NUTRITION SERVICES ASSISTANT	\$10,320.01
GRZESIK	JACQUELINE	NUTRITION SERVICES ASSIST/DRIVER	\$22,365.75
HICKEY	JANET	NUTRITION SERVICES ASSISTANT	\$8,367.23
HUNT	DIANE	NUTRITION SERVICES ASSISTANT	\$9,046.21
JOHNSON	JANE	NUTRITION SERVICES ASSISTANT	\$9,262.24
JONES	JODI	NUTRITION SERVICES ASSISTANT	\$10,825.33
KIERSTEAD	GAIL	NUTRITION SERVICES ASSISTANT	\$9,135.01
KUBIT	LINDA	NUTRITION SERVICES MANAGER	\$23,421.85
KUBIT	KIMBERLY	NUTRITION SERVICES MANAGER	\$19,171.95
RAMBEAU	KELLY	DIRECTOR OF NUTRITION SERVICES	\$55,781.44
SPRACKLIN	LINDA	NUTRITION SERVICES ASSISTANT	\$10,966.32
TAYLOR	LAURA	NUTRITION SERVICES MANAGER	\$22,096.55
TRIMM	LEAH	NUTRITION SERVICES ASSISTANT	\$7,560.45

**PSD SAU OFFICE
2013*2014**

Last Name	First Name	Assignment	FY14 Earnings
BASTONI	MELINDA	RECEPTION/HR ASSISTANT	\$19,960.45
DOUCETTE	JOYCE	LEAD ACCOUNTANT	\$52,578.82
GARCIA	ARLANNA	ACCOUNTING CLERK	\$42,290.77
GOODELL	MARYBETH	DIRECTOR OF SPECIAL SERVICES	\$75,258.00
KOLEHMAINEN	NATASHA	DIR. CURR. INSTRUCTION & ASSESSMENT	\$77,606.89
LECAROZ	AMANDA	SUPERINTENDENT OF SCHOOLS	\$130,180.00
MAHONEY	DEBORAH	ASST. BUSINESS ADMIN. FOR HR	\$66,073.80
MARTIN	STEPHEN	BUSINESS ADMINISTRATOR	\$95,762.00
MEADOWS	KATHLEEN	SPECIAL ED. ADMINISTRATIVE ASSIST.	\$38,600.84
MESKELL	JENNIFER	SUPERINTD'T ADMINISTRATIVE ASSIST.	\$37,690.84

**2014 PSD - FINANCIAL SECTION – EMPLOYEE SALARIES (Cont.)****PSD DISTRICT WIDE****2013-2014**

Last Name	First Name	Assignment	FY14 Earnings
BERGERON	DEBRA	CERT. OCCUP. THERAPIST ASSIST.	\$87,340.71
BRADLEY	ASHLEY	SPEECH AND LANGUAGE PATHOLOGIST	\$25,887.50
DOE	HOLLY	TECHNOLOGY INTEGRATION SPECIALIST	\$58,175.13
DUKELOW	BRIAN	SYSTEM AND NETWORK ADMINISTRATOR	\$50,151.47
FERLAND	JENNIFER	OCCUPATIONAL THERAPIST	\$45,173.22
GLAUDE	JONATHAN	IT TECHNICIAN	\$15,793.52
GRAY	HEATHER	PROFESSIONAL SCHOOL	\$16,510.00
HOFFMAN	BRENDAN	BEHAVIOR ANALYST	\$70,187.14
JOHANSEN	SHAWN	MAINTAINER	\$42,727.15
KITE	JENNIFER	PT SPEECH PATHOLOGIST	\$43,367.50
LEHMANN	KATHRYN	PT OCCUPATIONAL THERAPIST	\$25,087.50
LESSARD	KIMBERLY	SCHOOL PSYCHOLOGIST	\$39,036.83
LOVETT	BARBARA	SPEECH AND LANGUAGE PATHOLOGIST	\$96,331.34
LOWELL	JARED	IT TECHNICIAN	\$18,248.18
MANGELINCKX	CORALYN	PT READING SPECIALIST	\$22,556.00
MCNALLY	HARRY	SCHOOL PSYCHOLOGIST	\$43,173.75
MERSEREAU	THOMAS	TECHNOLOGY COORDINATOR	\$69,600.53
MESKELL	MARK	IT TECHNICIAN	\$16,476.54
MILLER	ALAN	DIRECTOR OF MAINTENANCE	\$77,045.05
MILNER	KRISTINE	PT OCCUPATIONAL THERAPIST	\$32,580.00
MORASH	MARY	ESOL TUTOR	\$36,421.73
MORGAN	MEAGAN	SPEECH AND LANGUAGE PATHOLOGIST	\$31,008.68
NICHOLAS	KATHERINE	SCHOOL PSYCHOLOGIST	\$50,960.84
SHANNON	JANICE	ACADEMIC EVALUATOR	\$18,421.59
SILVERWATCH	LORI	TEMPORARY SAIF	\$57,372.50
SIROIS	DORIS	PT SPEECH PATHOLOGIST	\$31,427.50

**2014 PSD - FINANCIAL SECTION – EMPLOYEE SALARIES (Cont.)****PELHAM ELEMENTARY SCHOOL
PROFESSIONAL STAFF
2013-2014**

Last Name	First Name	Assignment	FY14 Earnings
ADAMAKOS	THOMAS	PRINCIPAL	\$86,276.00
ANDREWS	ROBIN	GRADE 2 TEACHER	\$48,256.72
ANDREWS	CHERYL	GRADE 1 TEACHER	\$43,612.58
ATKINSON	IRENE	INSTRUCTIONAL ASSISTANT	\$1,650.00
AUBIN	NORMAND	CUSTODIAN	\$34,920.13
BAEZ	NAOMI	LIBRARY AIDE	\$15,767.39
BARR	MEGAN	INSTRUCTIONAL ASSISTANT	\$8,584.52
BASTOS	SANDRA	RECESS MONITOR	\$5,641.84
BIANCHI	SUSAN	ADMINISTRATIVE ASSISTANT	\$40,351.75
BODENRADER	JENNIFER	SCHOOL NURSE	\$46,433.08
BOLDUC	ANTHONY	PHYSICAL EDUCATION TEACHER	\$43,133.63
BOURQUE	DEBORAH	GRADE 3 TEACHER	\$54,284.62
BRUNELLE	JOHN	CUSTODIAN	\$42,429.29
BYRNE	ELIZABETH	GRADE 4 TEACHER	\$51,927.57
CAMPBELL	REBECCA	TUTOR	\$20,131.73
CARR	DONNA	GRADE 3 TEACHER	\$59,759.17
CHASE	KRISTAN	INSTRUCTIONAL ASSISTANT	\$16,873.76
CIBULSKI	JOYCE	INSTRUCTIONAL ASSISTANT	\$21,497.09
CLARK	MELISSA	INSTRUCTIONAL ASSISTANT	\$3,434.06
CLOUTIER	CAROL	INSTRUCTIONAL ASSISTANT	\$17,910.62
COSTA	CHRISTINE	INSTRUCTIONAL ASSISTANT	\$16,609.32
COSTA	LAURIE	INSTRUCTIONAL ASSISTANT	\$16,510.02
COTE	STEFENIE	INSTRUCTIONAL ASSISTANT	\$18,743.40
COVART	NICOLE	SPECIAL EDUCATION TEACHER	\$46,038.05
CROCKER	LENORE	TUTOR	\$37,401.80
CUMMINGS	REBECCA	GRADE 5 TEACHER	\$43,066.81
DAILEY	DONNA	INSTRUCTIONAL ASSISTANT	\$24,308.70
D'AMBROISE	KERRY	SPECIAL EDUCATION TEACHER	\$47,286.20
D'AVANZO	BRIANA	TUTOR	\$21,454.34
DAVIS	KRISTEN	GRADE 2 TEACHER	\$42,036.31
DOAN	HANH	TUTOR	\$21,140.81
DOBE	KATHLEEN	GRADE 2 TEACHER	\$46,219.77
DUNBAR	TIFFANY	GRADE 2 TEACHER	\$41,058.60
DUTIL	CARRIE	GRADE 3 TEACHER	\$37,626.72
DUTRA	LEONILDO	CUSTODIAN	\$36,952.44
EDWARDS	LORI	INSTRUCTIONAL ASSISTANT	\$16,609.32
FISHER	JENNIFER	INSTRUCTIONAL ASSISTANT	\$16,609.32
FITZMAURICE	GEORGINA	INSTRUCTIONAL ASSISTANT	\$14,519.39
FLAHERTY	TRACI	GUIDANCE COUNSELOR	\$59,855.23
FLENO	KIERA	GRADE 2 TEACHER	\$43,992.42
FRANK	PAMELA	INSTRUCTIONAL ASSISTANT	\$17,910.62
FRASER	LAURI	INSTRUCTIONAL ASSISTANT	\$17,149.86

**2014 PSD - FINANCIAL SECTION – EMPLOYEE SALARIES** (Cont.)**PELHAM ELEMENTARY SCHOOL****PROFESSIONAL STAFF****2013-2014**

Last Name	First Name	Assignment	FY14 Earnings
GABRIEL	KATIE	GRADE 1 TEACHER	\$26,696.56
GALPIN	AMANDA	PT KINDERGARTEN TEACHER	\$31,659.54
GALVIN	MICHAELA	GRADE 3 TEACHER	\$40,433.46
GAUTHIER	BRUCE	CUSTODIAN	\$29,826.88
GETCHELL	EVAN	PT CUSTODIAN	\$3,960.00
GETTY	DEBRA	INSTRUCTIONAL ASSISTANT	\$18,364.82
GILFOYLE	AMY	READING SPECIALIST	\$49,712.28
GRANDE	KATHLEEN	INSTRUCTIONAL ASSISTANT	\$14,719.25
GRAY	CHRISTINE	INSTRUCTIONAL ASSISTANT	\$8,601.60
GREEN	LYNN	LIBRARY MEDIA SPECIALIST	\$39,749.60
GREENWOOD	DARLENE	GRADE 4 TEACHER	\$68,749.21
GUIMOND	JUDY	INSTRUCTIONAL ASSISTANT	\$19,507.80
HALL	LAUREN	SPECIAL EDUCATION TEACHER	\$39,624.35
HANSEN	VICTORIA	INSTRUCTIONAL ASSISTANT	\$20,083.42
HARDEN	SUSAN	GRADE 1 TEACHER	\$58,305.45
HARRIS	JOSEPH	SPECIAL EDUCATION TEACHER	\$36,419.20
HASKINS	NANCY	INSTRUCTIONAL ASSISTANT	\$16,609.32
HENDERSON	WENDY	GRADE 1 TEACHER	\$54,774.30
HICKS	NINA	GRADE 1 TEACHER	\$44,946.85
HOBBS	BRENDA	INSTRUCTIONAL ASSISTANT	\$21,260.49
HOHENBERGER	KATE	GRADE 5 TEACHER	\$44,537.98
HOLDSWORTH	ERICA	INSTRUCTIONAL ASSISTANT	\$16,607.93
HOULNE	MARGARET	GRADE 2 TEACHER	\$56,865.38
HUNT	KIM	LUNCH MONITOR	\$3,660.62
HURD	DIANE	INSTRUCTIONAL ASSISTANT	\$14,966.63
INGRAM	CAROL	PT SCHOOL NURSE	\$38,366.18
JACOBELLIS	KRISTIE	INSTRUCTIONAL ASSISTANT	\$6,288.06
JOHNSTON	JENNIFER	TUTOR	\$19,440.96
JORDAN	CELINE	GRADE 5 TEACHER	\$60,699.28
KEARNEY	KIM	SPECIAL EDUCATION TEACHER	\$47,764.63
KING	CELINE	SPEECH AIDE	\$19,637.80
KIRANE	KIMBERLY	GRADE 3 TEACHER	\$42,277.84
KOBRENSKI	KRISTIN	INSTRUCTIONAL ASSISTANT	\$18,395.91
KOSIK	TANYA	INSTRUCTIONAL ASSISTANT	\$19,738.60
LABONTE	KELLY	GRADE 1 TEACHER	\$40,414.14
LAPLANT	LORI	INSTRUCTIONAL ASSISTANT	\$19,401.20
LAROCHE	LAUREL	GRADE 5 TEACHER	\$38,993.50
LAWSON	ESTHER	INSTRUCTIONAL ASSISTANT	\$15,614.66
LEE	JILLIAN	KINDERGARTEN TEACHER	\$43,767.45
LETENDRE	CAROLINE	LUNCH MONITOR	\$8,492.41
LINDSAY	CATHERINA	INSTRUCTIONAL ASSISTANT	\$13,232.70
LISTON	KATHRYN	GRADE 4 TEACHER	\$42,139.41
LONGDEN	JODI	SPECIAL EDUCATION TEACHER	\$46,571.74
LORENTZEN	CHRISTOPHER	PT CUSTODIAN	\$17,826.01

**2014 PSD - FINANCIAL SECTION – EMPLOYEE SALARIES** (Cont.)**PELHAM ELEMENTARY SCHOOL
PROFESSIONAL STAFF
2013-2014**

Last Name	First Name	Assignment	FY14 Earnings
LYNDE	DIANNE	INSTRUCTIONAL ASSISTANT	\$7,952.75
MAGOON	LAURA	PT KINDERGARTEN TEACHER	\$18,052.83
MAIGATTER	NOREEN	NURSE AIDE	\$15,290.36
MANGIAFICO	MICHELLE	GRADE 4 TEACHER	\$51,111.20
MANSFIELD	PAMELA	GRADE 2 TEACHER	\$56,561.20
MASIELLO	KELLY	GRADE 1 TEACHER	\$54,622.86
MASTROPIERO	REBECCA	INSTRUCTIONAL ASSISTANT	\$13,531.47
MAY	PATRICIA	INSTRUCTIONAL ASSISTANT	\$15,308.02
MAZZARIELLO	ERIN	RECESS MONITOR	\$776.40
MCCARTHY	SANDRA	GRADE 5 TEACHER	\$105,068.47
MCCARTY	VALERIE	INSTRUCTIONAL ASSISTANT	\$16,609.32
MERRILL	LEE ANN	TUTOR	\$19,476.26
MOLLOY	SUSAN	GRADE 3 TEACHER	\$60,886.06
MONTE	SARA	SPECIAL EDUCATION LIASION	\$45,000.00
MORAN	NANCY	INSTRUCTIONAL ASSISTANT	\$20,919.60
MURPHY	ELIZABETH	GRADE 3 TEACHER	\$51,550.98
NOTTEBART	MARY	INSTRUCTIONAL ASSISTANT	\$16,609.32
OLIVER	LISA	GUIDANCE COUNSELOR	\$60,411.07
OLSON	JEAN	SECRETARY	\$22,328.57
OVERTON	LISA	SECRETARY	\$23,404.22
PEET	LYNN	INSTRUCTIONAL ASSISTANT	\$16,609.32
PENDERGAST	JENNIFER	KINDERGARTEN TEACHER	\$51,087.27
PERICH	KATHLEEN	TUTOR	\$19,440.96
PRICE	CHRISTINE	LUNCH MONITOR	\$6,278.51
QUEENAN	NANCY	GRADE 4 TEACHER	\$56,161.11
RATCLIFFE	NICHOLE	INSTRUCTIONAL ASSISTANT	\$16,609.32
ROBERSON	NICOLE	GRADE 5 TEACHER	\$42,939.68
ROGERS	LAURA	INSTRUCTIONAL ASSISTANT	\$20,393.10
ROSSI	AMY	GRADE 2 TEACHER	\$37,230.00
SAUER	KELLEY	INSTRUCTIONAL ASSISTANT	\$12,817.07
SCANZANI	LOUISE	INSTRUCTIONAL ASSISTANT	\$17,363.97
SIENA	SUSAN	TUTOR	\$36,346.73
SKINNER	TINA	INSTRUCTIONAL ASSISTANT	\$18,557.07
SLATON	KAREN	TECHNOLOGY INTEGRATION TEACHER	\$42,618.95
SLATTERY	LYNNE	INSTRUCTIONAL ASSISTANT	\$16,609.32
SMART	WAYNE	CUSTODIAN	\$30,669.62
SOMEN	ELLEN	SPECIAL EDUCATION TEACHER	\$61,254.35
STEVENS	HILARY	RECESS MONITOR	\$5,628.90
STRUTH	KERRY	GRADE 5 TEACHER	\$51,287.70
SWANSON	SHARON	INSTRUCTIONAL ASSISTANT	\$17,161.96

**2014 PSD - FINANCIAL SECTION – EMPLOYEE SALARIES** (Cont.)**PELHAM ELEMENTARY SCHOOL
PROFESSIONAL STAFF
2013-2014**

Last Name	First Name	Assignment	FY14 Earnings
SZYNKIEWICZ	JOLENE	INSTRUCTIONAL ASSISTANT	\$18,599.49
TOMER	CAROL	SPECIAL EDUCATION TEACHER	\$52,114.50
TSELIOS	PETER	ART TEACHER	\$46,071.72
VAN AUKEN	BRUCE	CUSTODIAN	\$28,027.68
VAN VRANKEN	JESSICA	ASSISTANT PRINCIPAL	\$66,156.73
VANASKIE	KATHRYN	MUSIC TEACHER	\$42,952.10
VIGER	MICHELLE	ASSISTANT PRINCIPAL	\$68,107.96
WEIGLER	LAURA	SECRETARY	\$26,555.21
WEIGLER	ERIN	MUSIC TEACHER	\$50,272.11
WEIGLER	BRIAN	SPECIAL EDUCATION TEACHER	\$46,416.60
ZIDEK	JILL	GRADE 4 TEACHER	\$50,594.58
ZSOFKA	SUSANNE	INSTRUCTIONAL ASSISTANT	\$17,910.62
ZUBE	PATRICIA	GRADE 1 TEACHER	\$52,698.68

**PELHAM MEMORIAL SCHOOL
PROFESSIONAL STAFF
2013-2014**

Last Name	First Name	Assignment	FY14 Earnings
ARRINGTON	SARAH	TUTOR	\$36,327.31
BANNON	JESSICA	GRADE 8 TEACHER	\$49,790.64
BEAUCHESNE	WILLIAM	PHYSICAL EDUCATION TEACHER	\$45,581.39
BELANGER	HILLARY	GRADE 7 TEACHER	\$40,477.50
BOWEN	ALLISON	TECHNOLOGY EDUCATION TEACHER	\$44,082.80
BRANCO	AMY	GRADE 6 TEACHER	\$50,520.00
BRYANT	JAMIE	GRADE 8 TEACHER	\$44,647.99
BUTLER	MARY	ADMINISTRATIVE ASSISTANT	\$36,954.66
CARIGNAN	KELLY	INSTRUCTIONAL ASSISTANT	\$18,623.69
CARSON	DEBORAH	SPECIAL EDUCATION TEACHER	\$52,369.54
CARTEN	KARENA	GRADE 8 TEACHER	\$49,681.68
CARTIER	KATHLEEN	GUIDANCE COUNSELOR	\$67,229.90
CASAVANT	DIANE	INSTRUCTIONAL ASSISTANT	\$18,842.86
CORREA	KEVIN	GRADE 7 TEACHER	\$53,125.85
COUTU	RANDY	ART TEACHER	\$48,075.00
CURTIS	TERRY	GRADE 7 TEACHER	\$48,908.28
DONOHUE	BEATRICE	GRADE 7 TEACHER	\$41,620.00
DURKIN	PAMELA	GRADE 7 TEACHER	\$60,595.44
ERNST	CATHLEEN	INSTRUCTIONAL ASSISTANT	\$19,258.79
FIELD	JESSICA	TUTOR	\$36,248.48
FREDERICK	ANDREW	INSTRUCTIONAL ASSISTANT	\$16,178.24
GARIEPY	CAROL	GRADE 7 TEACHER	\$51,323.73
GAUDREAU	STEVEN	GRADE 8 TEACHER	\$41,908.52

**2014 PSD - FINANCIAL SECTION – EMPLOYEE SALARIES** (Cont.)**PELHAM MEMORIAL SCHOOL
PROFESSIONAL STAFF
2013-2014**

Last Name	First Name	Assignment	FY14 Earnings
GIBSON	ELAINE	HEALTH TEACHER	\$53,784.76
GRANFIELD	PAULA	INSTRUCTIONAL ASSISTANT	\$18,755.24
GRIFFIN	ANGELA	INSTRUCTIONAL ASSISTANT	\$20,072.39
GROVER	JENNIFER	SPECIAL EDUCATION TEACHER	\$45,383.75
JARDINE	HEATHER	SPECIAL EDUCATION TEACHER	\$52,467.82
JEAN	KELLY	INSTRUCTIONAL ASSISTANT	\$21,499.47
KIVIKOSKI	JEAN	SECRETARY	\$24,990.12
KORAVOS	BETH	INSTRUCTIONAL ASSISTANT	\$18,436.87
LAMONTAGNE	PATRICIA	GRADE 8 TEACHER	\$52,954.34
LANE	MATTHEW	GRADE 8 TEACHER	\$47,671.66
LANGLEY	JENNIFER	INSTRUCTIONAL ASSISTANT	\$15,648.57
LATOUR	NATHAN	CUSTODIAN	\$16,742.06
LEVINE	SUSAN	SCHOOL NURSE	\$64,209.43
MADDEN	DOROTHY	SPECIAL EDUCATION TEACHER	\$55,097.66
MAGHAKIAN	STACY	ASSISTANT PRINCIPAL	\$71,598.28
MANOLOPOULOS	WILLIAM	GRADE 8 TEACHER	\$53,943.96
MEAD	SUSAN	FOREIGN LANGUAGE TEACHER	\$47,332.40
NYMAN	PATRICIA	INSTRUCTIONAL ASSISTANT	\$21,307.00
O'HEARN	KELLY	GRADE 6 TEACHER	\$48,833.64
PALMIERI	JAMES	GRADE 6 TEACHER	\$53,395.41
PELLETIER	JOANNE	GRADE 6 TEACHER	\$53,699.38
POOLE	LINDA	INSTRUCTIONAL ASSISTANT	\$22,028.30
PORTNER	MARIE	GUIDANCE COUNSELOR	\$45,917.29
PRATT	JASON	MUSIC TEACHER	\$42,945.00
RENAUD	ANN-MARIE	LIBRARY MEDIA GENERALIST	\$48,705.00
SAPIENZA	JOY	GRADE 8 TEACHER	\$62,847.60
SAUNDERS	ELISA	MUSIC TEACHER	\$51,669.00
SAWYER	MARYANN	INSTRUCTIONAL ASSISTANT	\$21,303.60
SAWYER	SARAH	INSTRUCTIONAL ASSISTANT	\$16,020.29
SCANLON	IRENE	INSTRUCTIONAL ASSISTANT	\$18,090.54
SCHULTE	NANCY	GRADE 6 TEACHER	\$53,354.54
SECOR	STEPHEN	PRINCIPAL	\$85,554.00
SHANTELER	JUDITH	GRADE 6 TEACHER	\$50,775.87
STEPHEN	RONALD	CUSTODIAN	\$35,877.69
STILPHEN	MICHEL	INSTRUCTIONAL ASSISTANT	\$19,291.60
STILPHEN	PATRICIA	GRADE 7 TEACHER	\$51,953.78
STOTT- DETWEILER	GAIL	INSTRUCTIONAL ASSISTANT	\$16,337.50
TESSIER	KELLY	GRADE 6 TEACHER	\$45,412.34
TRYON	DIANE	GRADE 6 TEACHER	\$72,415.87
VAN LOON	AMY	TUTOR	\$35,481.85
VANTI	LINDA	INSTRUCTIONAL ASSISTANT	\$18,599.49
VIGER	JEFFREY	CUSTODIAN	\$27,312.06
WILKINS	RAYMOND	CUSTODIAN	\$48,797.68

**2014 PSD - FINANCIAL SECTION – EMPLOYEE SALARIES (Cont.)****PELHAM HIGH SCHOOL
PROFESSIONAL STAFF****2013-2014**

Last Name	First Name	Assignment	FY14 Earnings
AHEARN	CAITLIN	LIBRARY MEDIA SPECIALIST	\$45,277.66
ANTUL-CABRAL	KARISSA	INSTRUCTIONAL ASSISTANT	\$10,604.09
BABAIAN	THOMAS	PHYSICAL EDUCATION TEACHER	\$54,345.32
BAILLY-BURTON	PAULA	SOCIAL STUDIES TEACHER	\$67,134.35
BARRIOS	SARAH	INSTRUCTIONAL ASSISTANT	\$19,346.07
BLACK	DONALD	SCIENCE TEACHER	\$60,958.77
BOURQUE	AMY	ENGLISH TEACHER	\$50,449.51
BRAY	CYNTHIA	INSTRUCTIONAL ASSISTANT	\$18,414.12
BRIERE	VENESSA	CUSTODIAN	\$31,771.26
BYRNE	KATHRENE	BUSINESS EDUCATION TEACHER	\$66,524.71
CAIRA	SARA-JEAN	GUIDANCE COUNSELOR	\$41,789.76
CAMPBELL	BARBARA	SCHOOL NURSE	\$58,891.87
CARUSO	KATHLEEN	MATH TEACHER	\$42,790.51
CARVILLE	DOUGLAS	ASSISTANT PRINCIPAL	\$70,232.20
CATE	PHYLLIS	INSTRUCTIONAL ASSISTANT	\$23,806.78
CHARBONNEAU	STEPHEN	SOCIAL STUDIES TEACHER	\$37,845.00
CHEW	MICHAEL	FOREIGN LANGUAGE TEACHER	\$49,030.41
CIAMPA	EMILIANNE	INSTRUCTIONAL ASSISTANT	\$18,194.09
CLARK	RYAN	SOCIAL STUDIES TEACHER	\$48,377.14
CRAWFORD	ROBERT	PT SOCIAL STUDIES TEACHER	\$23,015.50
CREELEY	STACY	INSTRUCTIONAL ASSISTANT	\$15,935.61
DAVITT	AMANDA	ENGLISH TEACHER	\$42,862.25
DIAZ	JACOB	INSTRUCTIONAL ASSISTANT	\$495.61
DOMBROWSKI	VICTORIA	ADMINISTRATIVE ASSISTANT	\$28,801.92
DORVAL	WENDY	BUSINESS EDUCATION TEACHER	\$65,793.84
DUBE	DONNA	SOCIAL STUDIES TEACHER	\$57,849.22
ELDRIDGE	ROBERT	HALL MONITOR	\$4,112.50
ELDRIDGE	CAROL	SPECIAL EDUCATION TEACHER	\$47,632.03
ENRIGHT	SHARON	INSTRUCTIONAL ASSISTANT	\$18,619.44
FERRIN	NANCY	MATH TEACHER	\$41,412.50
FLANDERS	CASSANDRA	HALL MONITOR	\$7,453.30
FOWLER	ANNE	SCHOOL TO CAREER COORDINATOR	\$54,007.50
FOX	LINDA	ENGLISH TEACHER	\$68,266.00
FRENCH	ELAINE	SPECIAL EDUCATION TEACHER	\$53,339.91
GAVIN	ERIN	HEALTH TEACHER	\$48,274.44
GILCREAST	DAVID	MATH TEACHER	\$69,518.30
GREEN	WILLIAM	PT CUSTODIAN	\$13,891.50
GUANCI	TIMOTHY	SCIENCE TEACHER	\$52,463.00
HALL	PHYLLIS	INSTRUCTIONAL ASSISTANT	\$16,988.47
HARB	MARY	INSTRUCTIONAL ASSISTANT	\$15,400.00
HIGGINS	MALLORY	SOCIAL STUDIES TEACHER	\$39,672.50
HOLDEN	JANET	SCIENCE TEACHER	\$61,913.12
HURLEY	THOMAS	INSTRUCTIONAL ASSISTANT	\$16,142.49

**2014 PSD - FINANCIAL SECTION – EMPLOYEE SALARIES** (Cont.)**PELHAM HIGH SCHOOL
PROFESSIONAL STAFF****2013-2014**

Last Name	First Name	Assignment	FY14 Earnings
ISAAC	NANCY	FOREIGN LANGUAGE TEACHER	\$41,354.70
IVAS	AMY	INSTRUCTIONAL ASSISTANT	\$24,128.52
JARVIS	DEBORAH	ENGLISH TEACHER	\$42,377.50
KILGOUR	DANIEL	TUTOR	\$37,486.89
KIRILA	LYNNE	IN-SCHOOL ACADEMIC CENTER TEACHER	\$52,816.42
KRESS	TODD	ATHLETIC DIRECTOR	\$65,515.17
LAGASSE	HEATHER	AT RISK COUNSELOR	\$37,754.96
LALIBERTE	ALLISON	FOREIGN LANGUAGE TEACHER	\$55,703.65
LANTHIER	STEPHEN	INSTRUCTIONAL ASSISTANT	\$25,409.60
LINDSEY	LYNNE	INSTRUCTIONAL ASSISTANT	\$17,998.85
LOCKE	CASEY	ART TEACHER	\$47,041.12
LOWELL	DEBORAH	INSTRUCTIONAL ASSISTANT	\$17,837.36
LYON	SANDRA	SPECIAL EDUCATION TEACHER	\$51,852.79
MANNERS	CATHERINE	INSTRUCTIONAL ASSISTANT	\$20,399.69
MARCHAND- FOURNIER	CYNTHIA	FAMILY/CONSUMER SCIENCE TEACHER	\$50,702.50
MARTIN	LORRIE	INSTRUCTIONAL ASSISTANT	\$20,451.20
MASSUA	LAURA	SECRETARY	\$20,295.80
MCGLYNN	KAREN	SECRETARY	\$20,724.30
MERGENTHALER	INGRID	SECRETARY	\$24,263.96
MICHAUD	SUZANNE	SECRETARY	\$21,713.10
MILLER	CATHLEEN	MATH TEACHER	\$57,926.97
MOHR	DOROTHY	PRINCIPAL	\$93,516.00
MOORE	ROBERT	SCIENCE TEACHER	\$54,660.37
MORIN	PATRICIA	ENGLISH TEACHER	\$51,886.27
MORSE	VALERIE	SPECIAL EDUCATION TEACHER	\$73,154.35
MULLEN	DONALD	SPECIAL EDUCATION GUIDANCE COUNSELOR	\$52,898.36
MUNDY	JOSEPH	MUSIC TEACHER	\$54,590.08
NELSON	SARAH	INSTRUCTIONAL ASSISTANT	\$16,540.57
NIEMASZYK	DAVID	SCIENCE TEACHER	\$49,735.59
NORTON	MICHAEL	ART TEACHER	\$58,098.50
NUGENT	JENNIFER	ENGLISH TEACHER	\$57,068.97
PERIGNY	GUY	CUSTODIAN	\$39,086.79
PERIGNY	NANCY	CUSTODIAN	\$38,780.16
PLUMLEY	KAREN	HALL MONITOR	\$7,065.00
POULIN	BETHANY	PHOTOGRAPHY/DESIGN TEACHER	\$41,825.75
PROVENCHER	MIRIAM	ENGLISH TEACHER	\$72,701.55
PRUDHOMME	ANN	INSTRUCTIONAL ASSISTANT	\$20,585.44
RAZA (HOULE)	REGINA	INSTRUCTIONAL ASSISTANT	\$19,279.12
REECE	JACOB	SCIENCE TEACHER	\$45,645.10
REGAN	MATTHEW	PHYSICAL EDUCATION TEACHER	\$47,818.00
ROESSLING	VICTORIA	INSTRUCTIONAL ASSISTANT	\$1,620.21
SANKAR	SRILAKSHMI	TUTOR	\$33,612.20
SAWYER	DEBRA	MATH TEACHER	\$76,988.71



2014 PSD - FINANCIAL SECTION – EMPLOYEE SALARIES *(Cont.)*

PELHAM HIGH SCHOOL

PROFESSIONAL STAFF

2013-2014

Last Name	First Name	Assignment	FY14 Earnings
SCAER	STEPHEN	SPECIAL EDUCATION TEACHER	\$59,196.34
SCHAEFFER	LISA	FOREIGN LANGUAGE TEACHER	\$47,949.22
SCHAFER	TIMOTHY	INSTRUCTIONAL ASSISTANT	\$7,505.20
SHERIDAN	KATHRYN	GUIDANCE DIRECTOR	\$77,343.71
SPOONER	SHARON	GUIDANCE COUNSELOR	\$45,769.68
STONE	KATHLYN	INSTRUCTIONAL ASSISTANT	\$17,388.73
SULLIVAN	KRISTEN	ENGLISH TEACHER	\$45,832.00
TOBIN	JEFFREY	MATH TEACHER	\$49,270.80
TORRISI	DAVID	SOCIAL STUDIES TEACHER	\$47,922.27
TURGEON	ROGER	PT CUSTODIAN	\$15,283.09
WAGNER	JEANNA	BUSINESS EDUCATION TEACHER	\$57,797.40
WALSH	PAMELA	ADMINISTRATIVE ASSISTANT	\$38,959.28
WEINER	TREACY	SECRETARY	\$27,644.65
WHITMORE	SUMMER	MATH TEACHER	\$38,504.40
ZEMETRES	ELIZABETH	SOCIAL STUDIES TEACHER	\$53,415.19



Pelham School Board

School Board:

**Brian Carton, School Board
Chair**

**59A Marsh Road
Pelham, NH 03076**

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

Website:

www.pelhamsd.org

Email:

bcarton@pelhamsd.org

Important Events in 2014:

- *2014 Town Meeting approved renovation and addition to the High School*
- *Barabara Campbell, honored as NH School Nurse of the Year*
- *Holly Doe, invited to attend the Google Teacher Academy in London*
- *NH students ranked in the top 6 states nationwide for reading and math*
- *PHS Art students hold Art Show at the Pelham Public Library*
- *SAU 28 office moves to Pelham*

School Board Members:

*Brian Carton, Chair, '14
Deb Ryan, Vice Chair, '15
Megan Larson, '15
Carl Wiswel, '14
Thomas Gellar, '16*

To the Citizens of Pelham:

It is a privilege for me to report, on behalf of the School Board, to the citizens of Pelham. First, I hope everyone will join me in expressing appreciation to all who are directly involved with providing an education to our students. This includes administrators, staff, support staff, parents, and members of the community. Thank you, all.

In March of 2014, the citizens of Pelham voted to approve a renovation and expansion project for Pelham High School. With one of the strongest voter turnouts in southern New Hampshire, 41% of registered Pelham voters exercised their constitutional right to vote, and more than 61% of those voters supported Article 1. The turnout for the 2014 vote shows a true commitment by the Community of Pelham to its schools and town.

In September 2016, the doors will open to the “new” Pelham High School, and a new chapter in the school’s history will begin. As of this writing, it’s hard for all of us to imagine what the final outcome will look like. We drive by each day and see a little more construction progress, but we also see mounds of dirt and fill, stacks of steel other materials, trucks and heavy equipment.

The official groundbreaking for the project took place in September, but the project actually began as soon as school closed last spring. Work on the new parking lot and septic system had to be completed before school opened, which did happen with what seemed like minutes to spare.

Since the groundbreaking, we’ve seen the footing poured for the addition, a covered walkway installed to the existing front entrance, demolition of the old tennis courts and the near-completion of the new ones across the street. We’ve also witnessed the “flying steel” as reported in local papers, and we’re beginning to see skeletal framework of the new structure. Soon, that steel will be wrapped in a plastic “bubble,” and work will continue throughout the winter.

The addition will open for classes in the fall of 2015. During the summer of 2015, the existing structure will be partially remodeled. Throughout the 2015-2016 school year, and the summer of 2016, work will continue on the existing structure, section-by-section until it’s completed. The portables will be removed, too. When it’s all done, we’ll see a vastly improved facility that will benefit the entire community.

Many dedicated individuals and groups worked hard to engage and inform the voters of Pelham not only about this project, but about other important school topics as well. Their efforts gave voters the information needed to make an informed decision. We deeply appreciate their dedication, and the support we have received from the entire Pelham community.

On behalf of the entire Pelham School Board, I would like to thank the Pelham community for their strong support of our schools. Your commitment to education in our town makes a real difference.

Respectfully Submitted,

Brian Carton

Brian Carton, Chair



Pelham Elementary School

**Thomas Adamakos,
Principal**

**61 Marsh Road
Pelham, NH 03076
Phone # 603-635-8875
Fax # 603-635-8892**

Website:

www.pelhamsd.org

Important Events in 2014:

**- Mrs. Sandy McCarthy
and Ms. Deb Bergeron
retire after years of service**

**- Two long-time custodians
retired, *Leo Dutra* and
*Normand Aubin***

**- New to staff, *Miss Kelsey
Lamoureux, Mrs. Heather
Jardine, Mrs. Denis Torti,
Mrs. Tracy Gamble, Mr.
Lenny Godfrey, Ms. Gina
Witt and Mr. Donnie
Mitchell***

**- Unified Arts team
presented a school wide
event to celebrate the Sochi
2014 games in Russia**

This year, Pelham Elementary School's enrollment including pre-school and kindergarten is 874 students. Class sizes vary from grade to grade, and the projected 1st grade enrollment for 2014-15 is expected to be 118 students. Pelham Elementary is continuing preschool programming to include typical peers and enrollment for 2014-2015 projects to 48 students. We continue to have an extended day program for kindergarten students who qualify for a full day program. Here at Pelham Elementary, we have utilized every space in the building to include such programs as Title I, ESOL, Enrichment and Special Education. This includes a program in its fourth year for students in kindergarten through grade five called "PALS", which stands for Pelham Alternative Learning Setting. The goal of this program is to increase meaningful access to the modified, general curriculum and to improve students' social interactions and communication skills.

Last year, Mrs. Sandy McCarthy left us as she retired after many years here at Pelham Elementary. Our Certified Occupational Therapist Assistant, Deb Bergeron also retired after many years of service in Pelham. Our two longtime custodians, Leo Dutra and Normand Aubin also retired. New to our teaching staff this year is: Miss Kelsey Lamoureux, Special Education Teacher, Mrs. Heather Jardine, Special Education Teacher, and Mrs. Denise Torti, Speech/Language Pathologist. Also new to the building is Mrs. Tracy Gamble, Library Assistant. New custodians Lenny Godfrey, Gina Witt, and Donnie Mitchell joined the Pelham Elementary team. While our retirees are always missed, it is exciting to have new staff to join our veteran teachers.

All teachers continue to work very hard to improve their instructional practices. This past year we developed and implemented new building goals in the areas of Communication, Technology, and Curriculum, Instruction, and Assessment to align with our five year District Strategic Plan. As a school that consistently strives for improvement, we have thoroughly implemented our new curriculum, which has been aligned to the Common Core Standards. The Math and English/Language Arts curriculum are now consistent throughout all grade levels within the building. Teachers have also been working in conjunction with Natasha Kolehmainen, Director of Curriculum, Instruction and Assessment, to interpret, continuously revise, and implement curriculum and the Common Core Standards within the classrooms in all academic disciplines, as well as developing Standards Based Report Cards in grades Kindergarten through grade 4. Grade 5 teachers are currently working on developing a Standards Based Report Card to be implemented soon.

This year, professional development for teachers within the Pelham School District has continued with effective RTI and differentiated instruction strategies to engage students in learning across the curriculum, but also has focused on Student Learning Objectives and Common Core Literacy. Training with Natasha Kolehmainen has continued throughout this past summer and school year to improve curriculum, learn strategies to improve literacy instruction, and begin developing Student Learning Objectives.

In Unified Arts it was an Olympic year. The Unified Arts team presented a wonderful school wide event to celebrate the Sochi 2014 games in Russia. Students prepared routines learned in their music classes, such as dance routines and ribbon wands and glow stick routines for the opening ceremony. Each UA subject area hosted an event for the games that classes participated in for a week and ended with a school wide closing ceremony. Mr. Bolduc arranged for students to participate in the Jump Rope and Hoops for Heart to raise money for the American Heart Association. Ms. Green ran another successful Scholastic Book Fair for the school. Ms. Vanaskie's 5th grade band participated in two concerts as well as Community Night, and Mrs. Weigler's 4th grade band participated in a spring concert. Mrs. Weigler's chorus was invited to sing Take me Out to the Ballgame at a Fisher Cat's baseball game in the spring to close out the school year.

We know how much the teachers and students enjoy the help from parent volunteers. With the district volunteer procedure, Pelham Elementary School now has a sign-in



program for volunteers to calculate hours spent at the school. Volunteers are always welcome at PES. The PTA and their volunteers are always involved throughout the Pelham Elementary community with various activities including evening drop off events for all grade levels, Family Bingo Nights, Winterfest, and all fund raisers to name a few. They have also been instrumental with our recycling program in the building and many fund raisers to provide educational support to our teachers and students. The Pelham Elementary PTA generously provided our school with an I-Pad mini cart filled with 25 devices to be utilized by classroom teachers to bolster technology and enrichment opportunities in the classroom. With the help of our technology integration specialist, Karen Slaton, this cart has been another successful addition to Pelham Elementary School.

Pelham Elementary School remains committed to excellence, and our goal is to give every child the foundation necessary to succeed and become career or college ready in the 21st century, coupled with our Vision Statement – **“To provide guidance, resources, and support to all members of the Pelham Elementary Community to facilitate life-long learning”**. This summer, we will again be asking students to participate in a summer reading incentive program and recognize students in the fall for their reading accomplishments. We ask parents to continue to support, encourage and model the habit of reading. Thank you all for your continued support of education.

Respectfully Submitted,

Thomas Adamakos

Thomas Adamakos
Principal



Pelham Middle School

Stephen R. Secor, Principal

**59 Marsh Road
Pelham, NH 03076
Phone # 603-635-2321
Fax # 603-635-2369**

Website:

www.pelhamsd.org

Important Events in 2014:

- *Students enjoy outdoor classroom*
- *Technology improvements continue*
- *Pelham Memorial School held its first annual fun Fitness Day*
- *JNHS, raise money for UNICEF*

At this time last year, I shared several accomplishments and positive additions to our school and our programming. This year, I would like to share ongoing updates and progress in those areas as well as discuss several new beginnings.

Wilkins Memorial and Outdoor Classroom

During the 2013-2014 school year, an outdoor classroom and Wilkins Memorial were added to our school grounds to create a beautiful outdoor learning space. This learning space is a great testament to the positivity and connectedness within this community. Our students will be able to interact with the memorial for generations to come as they use this outdoor space for learning.

Our student leaders are largely responsible for the care, maintenance and upkeep of the outdoor space and they have done a great job! The benefits are numerous when students truly appreciate and take ownership of their environment and resources at school. To that end, we have submitted for a grant to build a vegetable garden as an addition to this outdoor learning space. At the time of writing, we are unsure but very hopeful that we will be awarded the funds. A garden would bring about numerous opportunities for real world, hands-on meaningful learning for our students in all content areas!

Technology

Over the past two years, we have made remarkable improvements to the technology available to our students at Pelham Memorial. We now have 3 complete mobile laptops and 3 complete mobile Google Chromebook carts. Additionally, we have a complete Chromebook cart in our Library, two smaller carts of Chromebooks in our ELA department and 12 ipads in our social studies department. Through our new Bring-Your-Own-Device policy, students are now also able to use their personal devices within the classroom as directed by the teacher. Our staff have been very thoughtful and creative with their use of technology to support our district and state learning standards.

Literacy Block

Beginning with the 2013-2014 school year, we have incorporated an every-other day period into our master schedule where students receive targeted academic assistance in the areas of math, reading and/or writing as well as enrichment in other content areas. This is referred to as our 'Literacy Block.' One of our many areas of focus during the 2014-2015 school year is to continue to expand and improve on our enrichment offerings. To name a few examples so far this year, several students visited local company Wakefield-Vette to participate in the governor's "What's So Cool About Manufacturing" video contest. The students created a video to highlight this local company and the importance of being "American Made." Several students in the 7th grade participated in an enrichment program where they learned beginning computer programming skills through a web-based program offered by Khan Academy. As Principal, I am extremely proud of what we have to offer our students and the continued dedication and creativity of our staff!

Fun Fitness Day

In September, 2014 we held Pelham Memorial's first annual Fun Fitness Day as our fall fundraiser to replace the magazine drive. Our Parent-Teacher-Student Association (PTSA) is in its second full year here at PMS and we can't thank the officers and members enough for working with us to coordinate this great event! Fun Fitness helped us to achieve health and wellness goals at our school along with raising money for new technology, assemblies and extended learning. Our PTSA also applied for an award by taking the "Fire Up Your Feet Challenge" after our Fun Fitness event and was awarded \$750 for our efforts! We look forward to the continued partnership with our PTSA. Without a doubt, student achievement is improved when the partnership between school and home remains strong even after elementary school.



Service Projects

The generosity of our students, staff and parents is remarkable.

In October, the Pelham Memorial School chapter of the National Junior Honor Society raised over \$280 for Trick or Treat for UNICEF. To raise money, National Junior Honor Society members held a bake sale fundraiser at our first school dance and students had the choice to wear a Halloween costume to school in exchange for a one dollar donation. It was a great success!

In November, the Leadership team, JNHS, and Class Representatives teamed up to lead a can drive for the Pelham Food Pantry. Each advisory class created posters and collected and counted canned goods in friendly competition. We were able to donate several much needed baskets of food and household items to the pantry. Our school staff also collectively donated \$500 to the Pelham Food Pantry as well.

In December, as a service learning project within our middle school advisories, each advisory adopted a child in need from the Nashua Children's Home and donated to help make their holiday season something to remember!

Co-Curricular Activities

Students at Pelham Memorial are offered a wide array of options for participation in our school community beyond the academic day. Our students have access to several after school clubs including the hiking club, ski club, art club, drama club, chess club and many more. This year we added an Audio-Visual Club as well as additional opportunities for after school academic assistance. Our band is a close knit group of students who are given several opportunities to perform in front of an audience outside of our building each year. The athletic program at Pelham Memorial is strong and under the direction of our many great coaches, our student athletes are excellent representatives of their school and community.

Smarter Balanced Assessment

This year we are preparing to implement the new computer-based adaptive Smarter Balanced Assessment that is aligned with the common core state standards. This assessment will replace the NECAP assessment in all NH school districts.

In conclusion, all of us within the PSD are excited for the future of SAU 28 and are proud of what we have accomplished in just two years as a stand-alone School Administrative Unit. We thank the Pelham community for your continued support as the Pelham School District continues to "Inspire Success, One Mind at a Time!"

Respectfully Submitted,

Stephen R. Secor

Stephen R. Secor
Principal



Pelham High School

Dr. Dorothy Mohr, Ph.D.
Principal

85 Marsh Road
Pelham, NH 03076
Phone # 603-635-2115
Fax # 603-635-3994

Website:
www.pelhamsd.org

Important Events in 2014:

- *Construction at High School begins*
- *PHS Cheerleaders take first place in State Division II competition*
- *Girls Soccer team makes it to the Division III semifinal round*
- *Art Department wins first place for Most Beautiful Tree at the 6th Annual SNH Festival of Trees*
- *Joe Mundy wins the WZID contest to direct the Boston Pops Symphony*
- *New academic pathway, STEM is introduced.*

It is my pleasure to reflect on the status of Pelham High School for the past year.

This year marks a changing point in Pelham High School history and creates a proud testament to the support for education from the members of the Pelham community. Construction on the high school renovation and expansion project began. On December 8, 2014 the Senior Class of 2015 and school staff signed the final beam for the steel support structure. The Senior Class Officers selected Dr. Linda Fox to be the first to sign the beam as she was a member of the teaching staff who first opened PHS. Construction continues and the new building will open for the 2015-2016 school year.



Several other memorable events highlight the year.

- The Fall PHS Cheerleaders take first place in the State Division II competition.
- The Girls Soccer team makes it to the Division III semifinal round.
- The Pelham High School Boosters bring donkeys to the gym for an evening of basketball and entertainment.
- The Art Department wins first place for Most Beautiful Tree at the Sixth Annual Southern NH Festival of Trees. The tree was created in the style of Mondrian, a Dutch painter.
- Joe Mundy, with enormous support from the Pelham community, wins the WZID contest to direct the Boston Pops Symphony playing *Sleigh Ride*.
- The drama club presents "A Christmas Carol."
- A new academic pathway, STEM, is introduced. The STEM pathway is designed to engage students in wide-ranging careers in science, technology, engineering, and math.

I cannot say often enough that the primary goal of everything we do as a school is to prepare our students for meaningful, rewarding lives in their chosen fields. Their success is the measure of our own. This objective motivates and inspires all we do together as administrators, faculty, staff, alumni, and friends of PHS. So success begets success. Your support of our students and the school as a whole enables our mission of education and advancement and for that we are grateful.

Respectfully Submitted,

Dorothy Mohr, Ph.D.

Dorothy Mohr, Ph.D.
Principal, Pelham High School



Pelham Special Services

Mary Beth Goodell, M.Ed
Director of Student Services,
SAU 28

59A Marsh Road
Pelham, NH 03076

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

Website:

www.pelhamsd.org

Important Events in 2013:

- *16.8% of Pelham students are identified with educational disabilities*
- *District hired Behavior Specialist*
- *Began a monthly Pelham Focus Group on Special Education*

The Pelham School District provides specialized instruction and related services to over three hundred (324 in October of 2014) students ages three to twenty-one. The percentage of students identified with educational disabilities in Pelham is 16%. The percentage of students identified with educational disabilities in Pelham grades 1-12 is slightly above the State average at 15.6 %.

The mission of the special education department is to provide a Free Appropriate Public Education to students who qualify for special education services. This year, there were also 13 special education students placed outside the District. Escalating costs during the 2013-14 school year produced another unanticipated financial deficit in the area of Out-of-District Placements. During these next few years, we continue to focus on building our capacity to provide appropriate education programs for all our students so that our students can remain in the Pelham School District where they will receive their appropriate education.

During the fiscal year 2014, supplemental federal funding was used primarily to boost the District's capacity to effectively serve students with challenging behaviors in specific disabilities. Our staff is utilizing the strategies designed by our Behavior Specialist to further develop their skills so that students can be educated with their age appropriate peers in the least restrictive environment. This year, the District hired an Occupational Therapist to work in the Memorial School and High School and hired a full-time Speech Pathologist to replace two part time people at the Elementary School.

This year we continue with the opportunity to include typical peers in many of our programs. In the past, the Preschool serviced only children with disabilities. With the inclusion of typical peers in our preschool program, students are exposed to positive role models both socially and academically. We currently have approximately 11 students in our typical preschool peer program. We also included an extended Kindergarten day to those students who, based on their academic need, require a longer program. We have included typical peers into this program, too. There are approximately 10 typical students who attend our Kindergarten Extended Day program. There is a screening process for attendance, and participation is limited. There is a nominal fee for attendance, which creates revenue for the District. By including typical peers, we therefore eliminate the need to tuition students into area preschool settings. This has proven to be a positive, worthwhile endeavor this year.

In addition to providing for the needs of special education students, the District provides appropriate support services to many other students who experience unique challenges. There are currently just 81 students with accommodation plans as required under Section 504 of the Rehabilitation Act of 1973. English Language Learners are also served well by our District. The Pelham School District was recently notified by the NH Department of Education that we met our Annual Measureable Academic Objectives in all three areas (Progress, Proficiency, and Sub-Group Reading/Math). In fact, almost 40% of the English Language Learners in our program last year attained the basic level of English proficiency to exit them from the ESOL Program. Counselors at every level of our school system work to support and guide our students as they learn, meet the challenges of growing up, and set goals for the future. Professional and support staff members across our District work hard to ensure that the needs of every Pelham student are properly met so that each will be prepared to transition successfully into adult life.

In accordance with SAU 28's local Child Find Program, referrals for students between the ages of 3 and 21 who are suspected of having an educational disability can be made at any time by contacting the Director of Student Services. A special education referral form is available at www.pelhamsd.org. Also available on the District website is information regarding Section 504, special education, bullying and home education.



Our special education department began a monthly Pelham Focus Group on Special Education. We have parent representatives from every level; Preschool, Elementary, Memorial and High School. Our primary goal is to increase communication between parents of students receiving special education services and the school administration. In February, we held an evening called 'Spotlight for Special Education'. The evening included presentations from all three schools including pictures of all Special Education Teachers, Instructional Assistants, Speech, Occupational and Physical Therapists and any other person who works in the special education department. This school year, each school held an Open House for special education parents prior to the general open house so parents could meet their child's special education teacher and staff. Together we will offer workshops to promote education and understanding on various disabilities.

It has been a pleasure and an honor serving as the Director of Student Services this year. I have a wonderful staff and want to recognize the hard working staff in the Special Services Department for their dedication to our students.

I appreciate your dedication and demonstration of support for quality education for all students in Pelham.

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 '11 and FY '12.



**Statement of Actual Expenditures for
Special Education Programs and Services**

	<u>2012 - 2013</u>	<u>2013 - 2014</u>
EXPENDITURES		
Instruction	\$ 4,329,986.79	\$ 4,393,830.71
Related Services	\$ 1,090,700.86	\$ 982,125.37
Administration	\$ 268,209.58	\$ 196,248.92
Legal Services		\$ 26,725.04
Transportation	\$ 552,402.75	\$ 499,945.50
Total Expenditures	\$ 6,241,299.98	\$ 6,098,875.54
REVENUES		
NH Catastrophic Aid	\$ 211,503.09	\$ 226,991.59
IDEA Grant	\$ 463,738.00	\$ 343,871.65
Other Federal Grants	\$ 13,374.00	\$ 3,166.20
Medicaid	\$ 132,807.43	\$ 193,013.21
Total Revenues	\$ 821,422.52	\$ 767,042.65

Respectfully submitted,

Mary Beth Goodell, M. Ed.

Mary Beth Goodell, M.Ed.
Director of Student Services, SAU 28

**Pelham School District
Enrollment**

Grade	Enrolled 2014-2015	Projected 2015-2016
K	71	57
1	115	100
2	138	115
3	166	139
4	160	167
5	<u>149</u>	<u>160</u>
TOTAL	799	738
6	173	147
7	178	171
8	<u>152</u>	<u>175</u>
TOTAL	503	493
9	183	139
10	175	178
11	137	174
12	<u>173</u>	<u>126</u>
TOTAL	668	617