

**Town of
Pelham, NH**



**2012
Annual Town
Report**



**Municipal
Offices**

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



**School District
Office**

19 Haverhill Rd.
Windham, NH
03076
(603) 425-1976
www.sau28.org

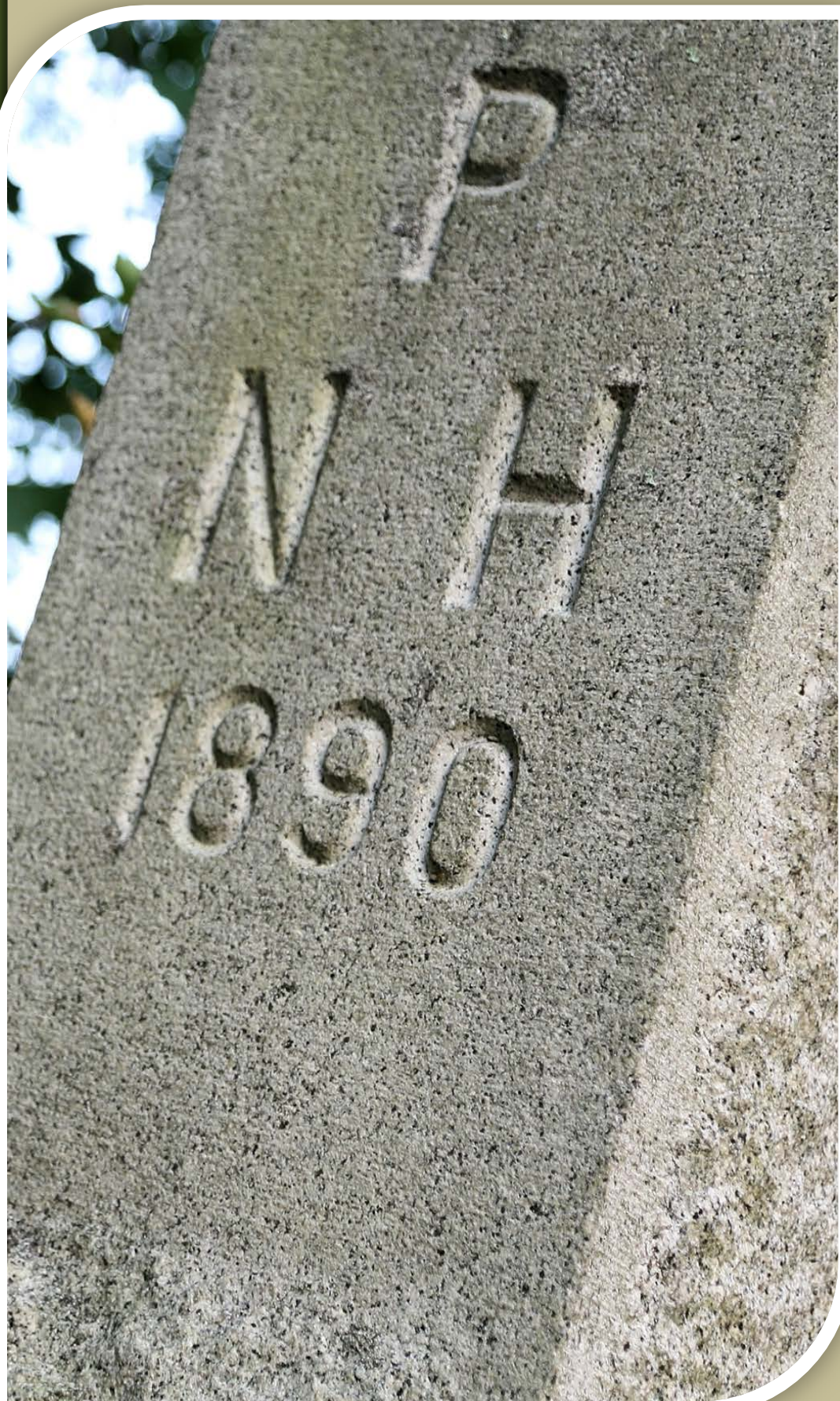


Photo Courtesy of Mark R. Ducharme Photography



TOWN DEPARTMENTS

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

Other Important Phone Numbers

Organization	Phone Number
American Legion Post 100	635-8345
Hudson Post Office	881-3795
Pelham Elementary School	635-8875
Pelham High School	635-2115
Pelham Memorial School	635-2321
Pelham Post Office	635-9783
Pelham School District	425-1976
State Department of Transportation – District 5	666-3336 (for State Highway road maintenance in Pelham)
VFW Post 10722	320-1120



2012

Annual Town Report

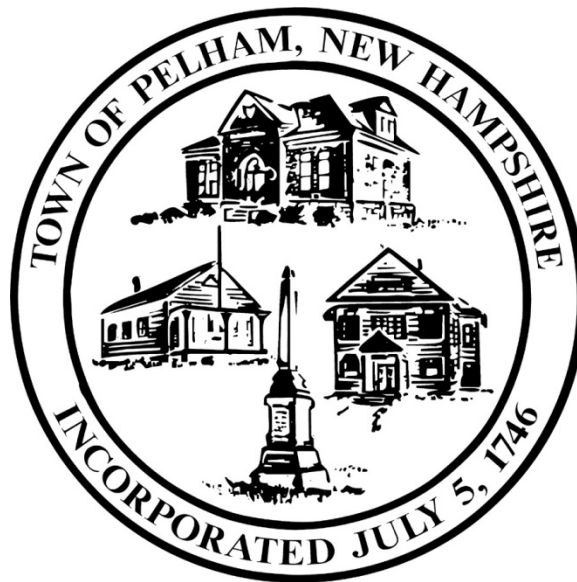




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2012 ANNUAL TOWN REPORT DEDICATION

PELHAM GARDEN CLUB

We dedicate the 2012 Town Report to the Pelham Garden Club (known more formally as the Pelham Gardeners Group) for the many years of volunteer work they have done to beautify the town.

The club's projects include decorating Pelham Common for the Christmas holidays, planting and

maintaining the garden in front of the Historical Society, planting and maintaining the shrubs along the Marsh Rd. side of Town Hall (under the Town Hall sign), donating the beautiful Blue Spruce now growing on the south side of the Library, planting and maintaining the planters in front of the Library, planning for planting in the roundabouts, and other projects which add considerably to the beauty and livability of the Town. Several of these annual projects are nearing the fifteen year mark. All are done without charge to the Town using funds club members raise on their own.

Members of the club were instrumental in choosing and maintaining most of the ornamental trees now growing to maturity in Muldoon Park. The trees were purchased through a grant which was applied for by several club members.

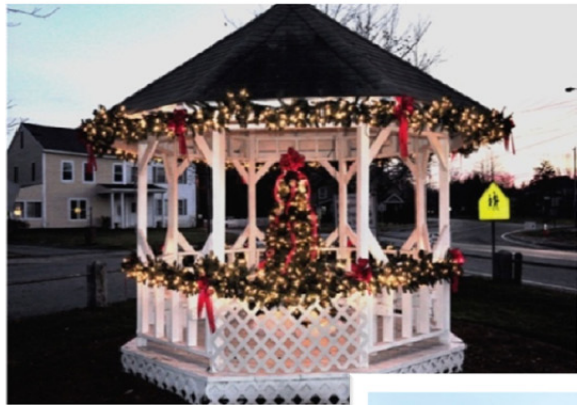
We salute these volunteers who give freely of their time and energy to make Pelham a better place in which to live.





2012 DEDICATION

A FEW SAMPLES OF THE GARDEN CLUB'S BEAUTIFICATION PROJECTS





2012
IN MEMORIAL
TO THOSE WHO IN THEIR LIVES HAVE
SERVED THE TOWN OF PELHAM

GEORGE W. HARRIS JR

Industrial Commission 1972 - 1976

Auditor 1949 - 1953

JOAN MCCOLGAN

Conservation Commission 1981

ROBERT TURNQUIST

Budget Committee (School Board Rep) 2001

Municipal Building Committee 2003

JOHN STECK

Surveyor of Wood & Lumber

1948 - 1975

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



FEDERAL, STATE, COUNTY AND TOWN OFFICIALS	2012
Governor.....	Maggie Hassan
Executive Councilor.....	Christopher Sununu
U.S. Senators.....	Kelly Ayotte Jeanne Shaheen
State Senator.....	Charles “Chuck” Morse
District 22	
Representative in Congress.....	Ann Kuster
County Commissioner.....	Sandra Ziehm
District 2	
Representatives to the General Court.....	
District 37	Lars T. Christiansen Patrick L. Culbert Robert H. Haefner Shawn N. Jasper Mary Ann Knowles Richard D. LeVasseur Russell T. Ober III Lynne M. Ober Andrew Renzullo Charlene F. Takesian Jordan G. Ulery
Board of Selectmen.....	William McDevitt, Chair ‘14 Edmund Gleason, Vice Chair ‘15 Robert Haverly, ‘13 Harold V. Lynde, ‘13 Douglas Viger, ‘14
Town Moderator.....	Philip Currier, ‘14
Supervisors of the Check List.....	Laurie Hogan, ‘18 Brenda Eaves, ‘17 Kimberly Regan, ‘17
Town Clerk/Tax Collector.....	Dorothy Marsden, ‘13
Town Treasurer.....	Charlene Takesian, ‘14
Town Administrator.....	Thomas R. Gaydos



FEDERAL, STATE, COUNTY AND TOWN OFFICIALS <i>(cont.)</i>	2012
Animal Control Officer.....	Allison Caprigno
Assessing Assistant.....	Susan Snide
Building Inspector.....	Roland Soucy
Cable Television Coordinator.....	James Greenwood
Cemetery Superintendent.....	David Slater
Emergency Management Director.....	James Midgley
Code & Zoning Enforcement Officer.....	Gerry Reppucci
Director of Senior Facility & Elderly Affairs.....	Sara Landry
Electrical Inspector.....	Timothy Zelonis
Executive Secretary.....	Marie E. Maruca
Finance Director.....	Cynthia Kelley
Fire Chief.....	James Midgley
Health Officer.....	Dr. Srilatha Kodali
Deputy Health Officer.....	Paul Zarnowski
Highway Agent.....	Donald Foss, Sr.
Human Services Agent.....	Dawn Holdsworth
Library Director.....	Corinne Chronopolous
Planning Director.....	Jeff Gowan
Police Chief.....	Joseph Roark
Plumbing Inspector.....	Walter Kosik
Recreation Director.....	Brian Johnson
Transfer Station – Recycling Center Director.....	Stanley Walczak



TOWN COMMITTEES & BOARDS	2012
Board of Adjustment.....	David Hennessey, Chair '15
	Svetlana Paliy, Vice Chair '13
	Robert Molloy, Secretary '15
	Kevin O'Sullivan, '14
	Peter McNamara, '13
	Lance Ouellette, (Alt.) '13
	Chris LaFrance, (Alt.) '14
	Charity Willis, Recording Secretary
Budget Committee.....	Larry Hall, Chair '13
	Daniel Guimond, Vice Chair '14
	David Cate, '15
	David Cronin, '15
	Ken Dunne, '13
	Gregory Farris, '13
	Daryle Hillsgrove, '14
	Robert Sherman, '14
	Gregory Smith, '15
	Meghan Larsen, School Board Rep.
	Douglas Viger, Selectmen's Rep.
	Edmund Gleason, (<i>alt. Selectmen's Rep.</i>)
	Charity Willis, Recording Secretary
Cemetery Trustees.....	David Provencal, Chair, '15
	Walter Kosik, Vice Chair, '13
	Nathan Boutwell, '15
	Timothy Zelonis, '14
	Donna Smith, Secretary '14
	David Slater, Sexton
Conservation Commission.....	Paul Gagnon, Chair, '15
	Paul Dadak, '14
	Karen MacKay, '15 Member/Recording Secretary
	Glennie Edwards, '13
	Lisa Loosigian, '14
	Christine McCarron, '13
	Heidi Remich, '13



Council on Aging (one year).....	Daniel Atwood, Vice Chair
	Gayle Plouffe, Treasurer
	Georgia Atwood
	Donald Brunelle
	Leo Doherty
	Priscilla Pike – Church
	Barbara Ward
	Rosemary Shawver
	Shirley Janocha
	Karen Fyten
	Jas Moorjani
	Joanne Cornell
	Ex-Officio Members
	Sara Landry, Director/Advisor
	Edmund Gleason, Selectmen's Rep.
	Linda Hutchinson, Bookkeeper
	Edward Richard, Secretary
Forestry Committee	Deborah Waters, Chair, '13
	Paul Gagnon, '13
	Bob Lamoreaux, '15
	Gayle Plouffe, '14
	Harold V. Lynde, Selectmen's Rep
Library Trustees	Debbie Kruzel – Chair '13
	Diane Chubb, Liason '13
	Ann Susan Snide, Treasurer, '14
	Carolyn Thompson, Secretary, '15
	Angela Hinkle, '13
Planning Board	Peter McNamara, Chair, '13
	Roger Montbleau, Vice Chair, '15
	Paul Dadak, Secretary, '14
	Patrick Culbert, '13
	Jason Croteau, '14
	Timothy Doherty, '15
	Mike Sherman, Alternate '14
	Bill McDevitt Selectmen's Rep.
	Jeff Gowan, Planning Director
	Charity Willis, Recording Secretary
Trustees of the Trust Funds	Mary Gleason, Chair, '15
	John Kachmore, Bookkeeper, '14
	Cindy Ronning, Secretary, '13



Pelham Board of Selectmen

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

Phone # 603-635-8233

Fax # 603-635-8274

www.pelhamweb.com

email: selectmen@pelhamweb.com

William McDevitt, Chair, '14

Edmund Gleason, Vice Chair, '15

Robert Haverty, '13

Harold Lynde, '13

Douglas Viger, '14

Important Events in 2012

- *New Fire Station approved by voters at the 2012 Town Meeting*

- *State of New Hampshire's construction began for the two long-awaited roundabouts. Scheduled completion of this project is for late 2013.*

The Board first and foremost would like to thank all of the voters who approved the construction of the new fire station. As this book is printed, the new station is well on its way to completion. The Board of Selectmen, with the support of the Budget Committee, agreed in early 2012 that proposing a one-time tax increase combined with other available funds would get the building built with the least long-term impact on you, the taxpayers. With your approval the municipal tax rate increased by just over \$1.00 per thousand dollars assessed value on your property. This means the fire station funding is "one and done" – not bonded over many years. This fact combined with an increase the voters approved at the School Board's request resulted in an unpleasant surprise in the tax bill for many people.

The Selectmen promised they would not "build in" the \$1.00 but would make it go away as we said we would. At this point in time, that plan is on its way to a successful conclusion. Your spring tax bill, by state law, reflects the increase just as this past fall's bill did.

But the bill for fall 2013 will reflect the removal of the fire station increase. We state this cautiously and with some trepidation because of course voters always may approve other items in the March 2013 Town Meeting which will not

permit this to happen. Recently, the state has decided one way to reduce its budget is to pass additional costs to the local property taxpayer. While we do not expect this to happen in 2013, it is one of the items we cannot plan.



A very notable item this past year was the State of New Hampshire's start of construction on the two long-awaited roundabouts – one in Pelham Center, and the other just a bit south on Marsh Rd. We eagerly await their completion which is currently scheduled for late 2013. The roundabouts will alleviate traffic backups and dangerous risk-taking in what is very busy traffic area. Decade old traffic counts show even then 11,000 cars daily passing the fire station. Keep in mind that the roundabout construction has no effect on property taxes – Federal funds, administered by the state, have been set aside for this project for quite a few years. While this is state project, we thank the New Hampshire Department of Transportation for their free and open two-way communications with the Town. They have been open and accepting of many of our requests.



In closing, we would like to extend our sincere thanks to the many volunteers who serve on appointed and elected boards and committees. Without their active help and able assistance it would be difficult if not impossible for the town to govern itself. We also acknowledge the many dedicated town department heads and employees whose commitment and hard work lightens the load for all of us. We especially thank you, the voters, who are the legislature of the Town, for your concern, helpfulness, and support as we navigate through challenging times.

Respectfully Submitted,

A handwritten signature in dark ink, appearing to read "William McDevitt", is written over a light blue horizontal line.

William McDevitt, Chair

On Behalf of the Board of Selectmen



Town Administrator

Thomas R. Gaydos

**6 Village Green
Pelham, NH 03076**

Phone # 603-635-8233

Fax # 603-635-8274

www.pelhamweb.com

email:

tgaydos@pelhamweb.com

Important Notes

- *Town offices employ same number of employees for many years*
- *Technology plan partially responsible for efficiencies in Fire and Police Departments*

TOWN OF PELHAM

TOWN ADMINISTRATOR'S REPORT

Most residents will be surprised to learn that the Town Offices are run with the same number of employees as ten or fifteen years ago. In all that time, accounting standards, insurance requirements, Federal and state regulations, tax reporting, privacy laws, human resource requirements and the like have all multiplied placing greater burdens on the staff. In spite of this they have been able to effectively meet all requirements of their jobs without asking for additional help. One of the major reasons for this is our effective use of technology originally laid out in the Town's Technology Plan which you have supported ever since it was first created ten years ago.

We have been able to accomplish much under this plan, for example, new applications leveraging virtualization has allowed us invest in more efficient storage and get more bang for our dollar spent. Computer communications in Police, Fire and Ambulance vehicles has allowed efficient improvements. Police officers literally can work from their cars which allows more time "on the street". Responding Fire vehicles are able to pull important building information when responding to a commercial structure. Ambulances can send patient vital statistics to a variety of hospitals so Emergency Room staff knows much about the patient before they even arrive. Our communications abilities are similar to larger cities and the envy of communities our size. We have achieved this through Federal Grants and small but well thought out investments which we are pleased the community supports.

Please take the time to read the individual department reports and you will be pleased that each department is meeting the challenge of keeping spending down and still offering and expanding the services residents receive. It shows their level of dedication and professionalism of which I am quite proud.

Respectfully Submitted,

Thomas R. Gaydos,
Town Administrator



NOTICE

HB 316

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

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

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

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

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

Once restored:

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

This notice must be:

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

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



Town Clerk/Tax Collector

Department Head:

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

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

**6 Village Green
Pelham, NH 03076**

Phone # 603-635-2040

Fax # 603-508-3096

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

Business Hours: 8AM to 4PM

*Monday, Wednesday,
Thursday & Friday*

8AM to 7PM

Tuesday

Services Offered:

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

Important Dates:

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

I am pleased to present the Annual Report for 2012 for the Town Clerk/Tax Collector's Office. The department is responsible for the collection of property taxes, motor vehicle registrations, boat registrations, fishing and hunting licenses, vital (birth/marriage/death/divorce) records administration, dog licensing, voter registration, as well as conducting Town and State elections as governed by the laws of the State of New Hampshire.:

Motor Vehicles: Our direct connection with the State of NH Motor Vehicle Division allows us to offer registrations for vehicles up to 26,000 lbs. issue various plate types (Conservation, vanity, etc.), late renewals, replacement plates and certified copies. In FY2012 our department registered 16,848 vehicles, an increase of 48 from the previous year. Registrations continue to be processed at the counter and through mail-ins. Courtesy reminders are mailed the month prior to your registration's expiration. We will continue to make every effort possible to ensure these courtesy notices are mailed; however, it is ultimately the owner's responsibility to renew their registration.

Property Taxes: The property tax year runs from April 1st through March 31st. The Town of Pelham's property taxes are billed semi-annually and are generally due July 1st and December 1st. The July bill is an estimate based on one-half of the previous year's total tax. The State of NH sets our tax rate in the fall based on the Town/School/County approved budgets. The December bill (second half tax) reflects any increase/decrease necessary to collect the full amount set by the State. Interest is calculated at 12% from the due date of each bill. If your July bill is not paid until December, there will be interest due from the July due date through the date of payment. Any unpaid taxes are secured by the placement of a lien on the property. This lien has priority over all other liens and is generally executed in early May. Liens accrue interest at the rate of 18%. If the property lien is not redeemed within 2 years from the execution of the lien, the property can be deeded to the Town per RSA 80:76.

Vital Records: Any NH birth certificates – 1985 to present, NH death certificates – 1990 to present, NH marriage certificates – 1989 to present, and NH divorce certificates – 1990 to present can be obtained through our office. Vital records are not public records and are only accessible to immediate family members. Proof of identification is required when requesting a vital record certificate. Vital Record Certificate Fees: \$15.00 first copy, \$10.00 each additional copy.

Marriage Licenses: A marriage license may be applied for at any Town Clerk's Office in the State. Identification and proof of age (must be 18 years old) is required. Any person previously married must provide a Certified Copy of a divorce decree or a death certificate. A marriage license is valid for 90 days from date of issue. The fee is \$45.00 for a Marriage License.

Dog Licenses: Dogs must be licensed by April 30th of each year (RSA 466:1). Pelham currently has 1,440 licensed dogs. A late fee of \$1 per month will be charged beginning June 1st for any unlicensed dog.

Voter Registration: Any Pelham resident who is at least 18 years old, may register to vote in person at the Town Clerk's office during regular office hours. You must bring in a photo ID and proof of residency and/or citizenship. If you do not have evidence of residency or citizenship, you will be required to sign either a Domicile Affidavit or a Citizenship Affidavit. Please note that the State of NH does not allow any new voter registrations during the ten days prior to any election.

Other Services: Maintaining town records, preparing town and state elections, wetland applications, pole licenses, boat registrations, fish and game licenses and notary public services.



The success of the Town Clerk/Tax Collector Department is directly attributed to my outstanding Deputy and two clerks that greet our residents each day; Linda Newcomb, Kelly Salois and Regina Malloy. The vast knowledge that is required of the motor vehicle procedures, and of the New Hampshire laws that pertain to our office, can oftentimes be overwhelming, but these dedicated employees tackle these challenges with great enthusiasm. They greet our residents with smiles and many laughs while striving to make the residents transactions as quick and easy as possible. It is a great team effort and I cannot thank them enough.

Our goal for the new fiscal year is to continue to improve customer service. We will be starting the new one-check system with the State of New Hampshire motor vehicle on January 2, 2013. This will mean that any transactions done for motor vehicle will require only one check to be made out to the Town of Pelham. We are also looking into doing registration renewals online for the coming year.

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

Respectfully Submitted,

A handwritten signature in blue ink, reading "Dorothy A. Marsden", is positioned above the printed name.

Dorothy A. Marsden
Town Clerk/Tax Collector



To Pelham Dog Owners

**2013 DOG LICENSES ARE NOW BEING ISSUED AT THE
TOWN CLERK'S OFFICE. PROOF OF RABIES VACCINATION
IS REQUIRED. PLEASE STOP BY OR MAIL**

\$6.50 SPAYED OR NEUTERED

\$9.00 IF UNALTERED

\$2.00 FOR SENIOR 1st DOG

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

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

Tue. 8:00AM – 7:00PM



**- Official Ballot – Annual Town Meeting, March 13, 2012 –**

OFFICIAL BALLOT
ANNUAL TOWN MEETING
TOWN OF
PELHAM, NEW HAMPSHIRE
March 13, 2012

Dorothy A. Marsden
 DOROTHY A. MARSDEN, TOWN CLERK

INSTRUCTIONS TO VOTERS

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

TOWN OFFICIALS**For Selectmen**

THREE YEARS Vote for not more than ONE:

EDMUND J. GLEASON 1543 ☐VICTOR DANEVICH 1193 ☐WRITE-IN ☐**For Budget Committee**

THREE YEARS Vote for not more than THREE:

DAVE CATE 2179 ☐WRITE-IN Gregory Smith 110 ☐WRITE-IN David Cronin 16 ☐WRITE-IN ☐**For Budget Committee**

TWO YEARS Vote for not more than ONE:

DARYLE HILLSGROVE 2155 ☐WRITE-IN ☐**For Cemetery Trustees**

THREE YEARS Vote for not more than TWO:

DAVID PROVENCAL 1607 ☐NATE BOUTWELL 1506 ☐RICHARD W. JENSEN 1044 ☐WRITE-IN ☐WRITE-IN ☐**For Library Trustee**

THREE YEARS Vote for not more than ONE:

CAROLYN THOMPSON 2271 ☐WRITE-IN ☐**For Town Moderator**

TWO YEARS Vote for not more than ONE:

PHILIP R. CURRIER 2386 ☐WRITE-IN ☐**For Trustee of Trust Funds****For Supervisor of Checklist**

SIX YEARS Vote for not more than ONE:

LAURIE A. HOGAN 2256 ☐WRITE-IN ☐**For Planning Board**

THREE YEARS Vote for not more than TWO:

ROGER J. MONTBLEAU 1886 ☐TIMOTHY J. DOHERTY 2065 ☐WRITE-IN ☐WRITE-IN ☐

OFFICIAL BALLOT
TOWN WARRANT
QUESTIONS

ARTICLE 2:

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 \$12,507,402? Should this article be defeated, the default budget shall be \$12,427,207 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. (Majority Vote Required) (Recommended by the Budget Committee) YES 1965 ☐

(Recommended by Selectmen) (\$12,520,950 approved by Selectmen) NO 1159 ☐

ARTICLE 3:

Shall the Town vote to authorize the Selectmen to enter into a 3 year lease-purchase agreement for \$14,004 for the purpose of obtaining a new Ford Focus to replace the current Planning Department vehicle and to further raise and appropriate the sum of \$4,668 for the first year's payment for that purpose? This agreement will have a non-appropriation and non-replacement clause as prescribed by state statute. The current Planning vehicle, a former police cruiser, has over 150,000 miles and will not pass inspection.

(Majority Vote Required) YES 1569 ☐
 (Recommended by Selectmen) YES ☐
 (Recommended by Budget Committee) NO 1596 ☐

ARTICLE 4:

Shall the Town vote to raise and appropriate the sum of \$210,000 for the purpose of purchasing a new, fully equipped ambulance and to authorize the withdrawal of \$87,440 from the Ambulance Capital Reserve Fund, \$90,000 from the Ambulance Replacement Revolving Account and \$32,560 from the FEMA account. No funds will be raised through taxation.

(Majority Vote Required) YES 2468 ☐
 (Recommended by Selectmen) YES ☐
 (Recommended by Budget Committee) NO 719 ☐

ARTICLE 5:

Shall the Town vote to discontinue the Ambulance Capital Reserve Fund? Said funds with accumulated interest to date of withdrawal are to be transferred to the general fund. YES 1974 ☐
 (Majority Vote Required) NO 1153 ☐
 (Recommended by Selectmen)

TURN OVER TO
CONTINUE VOTING

**- Official Ballot – Annual Town Meeting, March 13, 2012 (cont.) -****ARTICLE 6:**

Shall the Town vote to raise and appropriate the sum of \$3,900,000 for the purpose of constructing a fire station and to approve withdrawal of \$2,100,000 of unassigned residual fund balance to offset this cost. Additionally, \$423,393 will be withdrawn from the fire impact fee account, leaving a balance of \$1,376,607 to be raised by taxation. (Majority Vote Required)

(Recommended by Selectmen) YES ☐ NO ☐
(Recommended by Budget Committee) YES ☐ NO ☐

2054
1164

ARTICLE 7:

Shall the Town vote to raise and appropriate the sum of \$196,057 for the purpose of equipping and funding an additional police officer for three years with the condition the town must fully fund that officer in the fourth year? This appropriation of \$196,057 shall be totally offset by a Department of Justice Community Oriented Policing Services (COPS) grant in the amount of \$196,057. (Majority Vote Required)

(Recommended by Selectmen) YES ☐ NO ☐
(Recommended by Budget Committee) YES ☐ NO ☐

1754
1426

ARTICLE 8:

Shall the Town vote to raise and appropriate the sum of \$275,418 for repair, maintenance and upgrading of Town roads, to be offset by the State Grant for highway maintenance? This is a Special Warrant Article. (Majority Vote Required)

(Recommended by Selectmen) YES ☐ NO ☐
(Recommended by Budget Committee) YES ☐ NO ☐

2576
590

ARTICLE 9:

Shall the Town vote to raise and appropriate the sum of \$21,350 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 net revenues produced by timber harvesting. NO PORTION OF SAID AMOUNT TO BE RAISED BY LOCAL TAXES. This is a non-lapsing account per RSA 32:7. (Majority vote required)

(Recommended by Selectmen) YES ☐ NO ☐
(Recommended by Budget Committee) YES ☐ NO ☐

2400
775

ARTICLE 10:

Shall the Town vote to approve cost items included in the three 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 \$27,407 to fund this year of the agreement? (The sum of \$32,359 (health and dental benefits) is required to be in the operating and default budgets as an ongoing contractual expense).

(Majority Vote Required)
(Recommended by Selectmen)
(Recommended by Budget Committee)

YEAR	COST	ACCUMULATED COST
2012	\$59,766	
2013	\$38,476	\$ 98,242
2014	\$64,856	\$163,098

1681
1440

ARTICLE 11:

Shall the Town vote to raise and appropriate the sum of \$25,000 to fund a professional study of the causes of the frequent flooding of Beaver Brook and the neighborhoods, homes, roads, and businesses in proximity to the brook? The study will identify those actions the Town and State or both should take to reduce flooding and estimate the costs of these actions. It will also identify those actions of the Town or State which contribute to the flooding and which the Town or State or both should modify or stop. This study is to be paid from the FEMA account and will have no impact on the tax rate.

(Majority Vote Required)
(Recommended by Selectmen)
(Recommended by Budget Committee)

1791
1359

ARTICLE 12:

Shall the Town vote to change the purpose of the existing Library Renovation - Americans with Disabilities Act Expendable Trust Fund to include any construction/ renovation at the Library and to appoint the Library Trustees as agents to expend. This warrant has no tax impact to the Taxpayers of Pelham. (This Article requires a 2/3 majority vote per RSA 35:16.)

2107
1022

ARTICLE 13:

Shall the Town vote to establish as Town Forests pursuant to RSA 31:110-113 the following parcels or add them to existing Town Forests as follows: Add tax map 8 lot 9-64 (formerly owned by Ivers) to the Kirby Town Forest and rename it the Kirby-Ivers Town Forest totaling approximately 87 acres; and establish the Cutler-Spalding Town Forest to be made up of tax map 26 lots 2-66, 2-67 and 2-76 and tax map 27 lots 2-65 and 2-77 and tax map 32 lot 1-145 totaling approximately 170 acres? No tax impact. (Majority Vote Required)

2415
674

ARTICLE 14:

Shall we adopt the provisions of RSA 40:14-b to delegate the determination of the town default budget to the municipal budget committee which has been adopted under RSA 32:14? (3/5 Majority Vote Required)

1167
1760

VOTING IS COMPLETE

Respectfully Submitted,
Dorothy A. Harnden,
Town Clerk



Town of Pelham

The State of New Hampshire

2012 Town Deliberative Session Minutes





- 2012 Deliberative Session Minutes -

**TOWN OF PELHAM
DELIBERATIVE SESSION
SHERBURNE HALL
PELHAM MUNICIPAL BUILDING
FEBRUARY 7, 2012**

The Moderator, Philip Currier, opened the Deliberative Session of the 2012 Town Meeting at 7:00 p.m. at the Sherburne Hall in the Pelham Municipal Building on Tuesday, February 7, 2012. He explained that this session shall consist of explanation, discussion and debate of warrant articles numbered 2 through 14. Warrant articles may be amended subject to the following limitations: (a) warrant articles whose wording is prescribed by law shall not be amended and (b) warrant articles that are amended shall be placed on the official ballot for a final vote on the main motion, as amended. The official ballot voting will take place at Pelham High School on Tuesday, March 13, 2012 between the hours of 7:00 a.m. and 8:00 p.m. to choose all necessary Town Officials for the ensuing year and to vote on all warrant articles numbered 2 through 14.

Mr. Currier called the 2012 Town Meeting to order. He asked Mrs. Larson to lead in the Pledge of Allegiance. He then introduced Assistant Town Moderator, James Hogan; the Selectmen, Chairman Edmund Gleason, Vice Chairman William McDevitt, Harold Lynde, Douglas Viger and Robert Haverly; Town Administrator, Thomas Gaydos; Town Clerk, Dorothy Marsden; Deputy Town Clerk, Linda Newcomb; Budget Committee, Chairman Lawrence Hall and Vice Chairman, Daniel Guimond; Finance Director, Cindy Kelly and Town Counsel, John Ratigan. He also acknowledged the Supervisors of the Checklist, Chairman Laurie Hogan, Brenda Eaves and Kimberly Regan who man the voter checklist. He then announced that School Moderator, Paul Leonard would be helping out assisting as second Assistant Town Moderator this evening.

All registered voters were checked in with the Supervisors of the Checklist and given a voter card for hand count voting. Mr. Currier announced that everyone make sure they have a handout for the warrant and the budget as they come in to follow the deliberations. He then set the rules and regulations to be followed during the meeting, including an explanation of restricted reconsideration. He explained that Article 14 is a petition warrant article and that the language is required by Statute and cannot be amended. He explained that if you have an amendment you wish to offer to change the wording, you must write it down and give it to the Moderator and Town Clerk because we need to know exactly what is amended. Then the amended article, if adopted, is what appears on the official ballot in March. He went on to say that if you want to change a dollar amount, that can be done orally and we can record that. He said that if you wish to speak, you are to come forward and announce your name and address. He also said that he would be limiting speakers to three minutes and that persons wishing to speak a second time would need to wait until all first speakers had spoken.

ARTICLE 2: 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 \$12,507,402? Should this article be defeated, the default budget shall be \$12,427,207 which is the same as last year with certain adjustments required by previous action of the Town or by law; or the governing body may hold one special meeting in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only.

(Recommended by the Budget Committee) (\$12,520,950 approved by Selectmen) (Majority Vote Required)

Chairman of the Budget Committee, Larry Hall said once again the Selectmen have done a great job, not only the presentation of this budget, but the preparation and details shown by them and the department heads. He went on to say that the budget presented to the Budget Committee was \$12,523,244. This was an increase over last year which was \$12,309,320. To make a quick comparison, there was \$197,000 roughly in salary contractual increases in this year's budget; so the actual budget went down \$14,000 this year from previous year. The Budget Committee reduced the Selectmen's budget by \$39,905 with a majority of those cuts in the Planning Department, \$29,141 which was the Code Enforcement salary, removal of a new vehicle out of that line and a \$10,000 reduction in repairs to Highway Department which left us with a budget of \$12,483,339 going into reconsideration. One of the discussions they had before reconsideration, which they normally have, was about replacement vehicles, new vehicles and how we handle the budget. After much discussion, the Budget Committee amended their by-laws and allowed change of wording for replacement capital expenditures to read "Capital Expenditure limited to vehicles previously approved by the voters may be inserted



into the operational budget by a vote of the Budget Committee". At reconsideration, we added back in \$16,740 for additional transfer station costs, added back in the Code Enforcement officer's salary, gas price adjustments throughout the budget, a reduction in the utility line of \$2,200 and a reduction in the insurance line of \$49,799 which brings us to the number which is on the floor of \$12,507,402. I direct the Clerk to place Article 2 on the official ballot to be voted on at the second session of this meeting on March 13, 2012.

Department	Selectmen 2012 final Dept. approved	Budget Committee 2012 final Dept. approved
Assessing	150,115	150,115
Budget Committee	4,166	4,082
Cable	95,060	95,209
Cemetery	143,873	143,193
Conservation Committee	3,747	3,747
Debt Service - Interest	166,365	166,365
Debt Service - Principal	541,310	541,310
Elections	18,785	18,785
Emergency Management	8,809	8,809
Fire	1,838,737	1,838,737
Health Officer	43,766	43,766
Health Services	46,235	46,235
Highway	1,309,233	1,299,233
Human Services	86,480	86,480
Insurance	1,831,084	1,831,084
Legal	85,000	85,000
Library	230,256	230,256
Parks and Recreation	183,828	183,828
Planning Department	286,630	283,697
Police	2,411,149	2,411,149
Retirement	1,149,113	1,149,113
Selectmen	477,738	477,738
Seniors	94,891	94,891
Town Buildings	524,902	524,902
Town Celebrations	9,055	9,055
Town Clerk	208,297	208,297
Transfer Station	563,850	563,850
Treasurer	8,331	8,331
Trust Funds	145	145
TOTAL	12,520,950	12,507,402

Assistant Moderator, Jim Hogan, took over with Articles 3, 4 and 5.

ARTICLE 3: Shall the Town vote to authorize the Selectmen to enter into a 3 year lease-purchase agreement for \$14,004 for the purpose of obtaining a new Ford Focus to replace the current Planning Department vehicle and to further raise and appropriate the sum of \$4,668 for the first year's payment for that purpose? This agreement will have a non-appropriation and non-replacement clause as prescribed by state statute. The current Planning vehicle, a former police cruiser, has over 150,000 miles and will not pass inspection. (Recommended by Selectmen) (Recommended by Budget Committee) (Majority Vote Required) Paul McDonough, 7 Mammoth Road, stated that some folks are wondering how monies can be allocated because of the economy. He also said that this is a transition and that we need code and we need to follow code. Jeff Gowan spoke on the article as both Planning Director and as a Pelham resident saying that this warrant article



is pretty clearly written and it is what it says. He explained that the existing cruiser that we have is a hand me down and it is in really tough shape. He also said that the Town might be able to keep it on the road if we spend money to do body work, but the repairs were pretty brutal this year and the writing is on the wall for repairs to that vehicle moving forward. He continued to explain that they were just looking to essentially have a vehicle that virtually costs nothing to repair because it would be under warranty, it is a smaller foot print and will get twice the gas mileage than the existing cruiser does and a far better savings to the Town. I direct the Clerk to place Article 3 on the official ballot to be voted on at the second session of this meeting on March 13, 2012.

ARTICLE 4: Shall the Town vote to raise and appropriate the sum of \$210,000 for the purpose of purchasing a new, fully equipped ambulance and to authorize the withdrawal of \$87,440 from the Ambulance Capital Reserve Fund, \$90,000 from the Ambulance Replacement Revolving Account and \$32,560 from the FEMA account. No funds will be raised through taxation. (Recommended by Selectmen) (Recommended by Budget Committee) (Majority Vote Required) Fire Chief Jim Midgley spoke saying this vehicle is going to replace a 12 year old ambulance. He explained that we have two ambulances; one was replaced two years ago. This ambulance that is being replaced was actually the older of the previous ambulances. He explained that ambulance service has brought in approximately \$1.7 million in the last 10 years. He said that this does not go into his operating budget; it is returned to the taxpayers. He went on to say that we average approximately \$220,000 in revenues. He also explained that we are mid to lower half in cost of ambulance fees. We charge a very reasonable rate. We roughly generate in overall revenue \$650,000, but only bring back \$220,000. By the time the ambulance rolls out the door one year later it has paid for itself. We get approximately 10 years out of our ambulances; so years 2 through 10 are all gravy to you by paying for itself and it is paying back dividends to offset your taxes. I direct the Clerk to place Article 4 on the official ballot to be voted on at the second session of this meeting on March 13, 2012.

A motion was made and seconded to Restrict Reconsideration on Articles 2, 3 and 4.

ARTICLE 5: Shall the Town vote to discontinue the Ambulance Capital Reserve Fund? Said funds with accumulated interest to date of withdrawal are to be transferred to the general fund. (Recommended by Selectmen) (Majority Vote Required) Glennie Edwards, 12 Tenney Road, asked what you would gain by eliminating this account. She said it seems like to have this money in reserve down the line is a good idea. Selectmen Ed Gleason explained that we have an ambulance reserve revolving account now which accumulates money from ambulance fees and the first \$25,000 each year is designated for replacement of an ambulance; so in effect, that has all the potential for replacing apparatus in the future rather than having a separate capital reserve. When this capital reserve closes there will be a limited amount of money in it; probably down to dollars and cents. He also said that we do have a vehicle in place which is adequate to address future needs. Bill Scanzani, 1 Victoria Circle, spoke saying this new fund that Mr. Gleason was talking about that would take care of this is something the Selectmen worked out with the Budget Committee regarding a vehicle replacement schedule so it would not be just for the ambulance, but for other vehicles as well. He then asked Mr. Gleason to explain that because it is something that is important and we have been trying to get there for some time. Mr. Gleason said that this is not totally correct – the ambulance reserve fund is a revolving fund designated specifically for ambulances and that is all. If we are talking about replacement of other vehicles, we are working with the Budget Committee on getting the CIP reinstituted and using that as the vehicle for the future for replacing most capital equipment. Doug Fyffe, 10 Wilshire Lane, asked if Article 4 fails, will we be returning \$87,440 to the general fund? Selectmen Ed Gleason replied saying No, that would stay in the Capital Reserve Fund unless Article 5 passes. Doug Fyffe asked if Article 5 passes and Article 4 fails, will we be short money for the ambulance if you come back for it next year? Selectmen Gleason replied saying Yes, if Article 5 passes, then the money in the Capital Reserve Fund gets returned to the General Fund. I direct the Clerk to place Article 5 on the official ballot to be voted on at the second session of this meeting on March 13, 2012.

Town Moderator, Philip Currier, took over for Articles 6 & 7.

ARTICLE 6: Shall the Town vote to raise and appropriate the sum of \$3,900,000 for the purpose of constructing a fire station and to approve withdrawal of \$2,100,000 of unassigned residual fund balance to offset this cost. Additionally, \$423,393 will be withdrawn from the fire impact fee account, leaving a balance of \$1,376,607 to be raised by taxation. (Recommended by Selectmen) (Recommended by Budget Committee) (Majority Vote Required) Fire Chief James Midgley explained the plans, which have been modified several times since 2002. The current plan calls for a one-story building with six double bays to accommodate the current apparatus. He said that they have consolidated the building down to its bare minimum. Many people spoke in favor of the proposed fire station that would be funded by withdrawing \$2.1 million of unassigned residual fund balance to offset the cost. An additional \$423,393 would be withdrawn from the fire impact



fee account, and the remaining \$1,367,607 would be raised through taxation. David Silva, 400 Sherburne Road, asked what the tax impact will be on the 1.3 million dollars. Selectmen Hal Lynde stated that it would be about \$1 per \$1,000 of valuation of one year. That would be a one-time \$250 payment for the owner of a \$250,000 home. David Silva spoke in favor of this article and stated that this is an easy way to get this fire station done and approve it. Chairman, Edmund Gleason stated that what we have on the Town ballot we anticipate the tax impact would be \$1 per \$1,000 valuation. He said that would be for the Fire Station and other Town warrant articles that pass. Selectmen Hal Lynde stated that he cannot tell precisely what the tax impact will be but it will be very close to the \$1. He also said that they expect the fund will be replenished in the next couple of years to an amount that is satisfactory to the State. The State generally recommends that five percent, or in Pelham's case \$1.5 million, be kept in the residual fund. Selectman, Harold Lynde said that the project, which has come before the voters four times, has received majority support but failed short of the 60% required for bond approval. The last attempt fell slightly short, receiving 58 percent of the vote. This year, since there is no bond required, a majority vote would be sufficient. 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 13, 2012.

A motion was made and seconded to Restrict Reconsideration on Articles 5 & 6.

ARTICLE 7: Shall the Town vote to raise and appropriate the sum of \$196,057 for the purpose of equipping and funding an additional police officer for three years with the condition the town must fully fund that officer in the fourth year? This appropriation of \$196,057 shall be totally offset by a Department of Justice Community Oriented Policing Services (COPS) grant in the amount of \$196,057. (Recommended by Selectmen)(Recommended by Budget Committee)(Majority Vote Required) Paul McDonough, 7 Mammoth Road, spoke in favor of this article. He asked what the salary for the fourth year would be. Police Chief Joe Rourke stated it would be about \$50,000, not including benefits for an entry level police officer. It would be about \$196,057 base pay with steps and benefits. He said this is a very unique opportunity for the Town as this will allow us to hire a police officer free of salary and benefits for the first three years. The fourth year we would have to keep that officer on and then make a decision after as to whether to keep that office or let him go. The long stated goal is to have 3 Police officers patrolling Pelham 24 hours a day, 7 days a week. Currently, many shifts are covered by only 2 officers. By having that third officer you get better protection and some reductions in overtime based shifts. He explained that they applied for this grant and it was a very competitive process. Only three departments in New Hampshire were chosen; Pelham being one. David Silva, 400 Sherburne Road, spoke supporting the Police Department and asked if we would be hiring a seasoned Police Officer or were we going to train one. Chief Rourke answered saying that any officer hired would be hired according to the standard hiring process. Mr. Silva thanked the Police Department for applying for this grant. Dave Lane, 17 Old County Road, asked for clarification of the estimated costs for the fourth year. Chief Rourke answered by saying the fourth step patrolman, whatever the contract reads at that time, with the benefit package would run in the \$80,000 range; strictly an estimate. Dave Lane wanted to know if we could put a number in the Warrant Article. Selectmen Bill McDevitt spoke saying that he thought Mr. Lane wanted to make an amendment. Dave Lane spoke saying he would like to make an amendment to include the obligated funds for the fourth year for the officer. Moderator Currier asked him to write down what he wanted on the amendment. Mr. Lane then decided not to offer an amendment. Selectmen Hal Lynde said the intent is to make people aware that there is a cost for the fourth year. He said that the Selectmen would include the cost amount in the Voter's Guide that would be getting mailed to residents. 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 13, 2012.

It was moved and seconded to restrict reconsideration on Article 7.

Second Assistant Town Moderator, Paul Leonard took over for Article 8 through 11.

ARTICLE 8: Shall the Town vote to raise and appropriate the sum of \$275,418 for repair, maintenance and upgrading of Town roads, to be offset by the State Grant for highway maintenance? This is a Special Warrant Article. (Recommended by Selectmen)(Recommended by Budget Committee) (Majority Vote Required) Selectmen, Ed Gleason stated that this is State money coming back to the Town for gasoline taxes allocated for the last couple of years for improvement to Town roads. This is a no-tax impact; it is money that we are entitled to and he highly endorses this article being passed. I direct the Clerk to place Article 8 on the official ballot to be voted on at the second session of this meeting on March 13, 2012.

ARTICLE 9: Shall the Town vote to raise and appropriate the sum of \$21,350 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 net revenues produced by timber harvesting. NO PORTION OF SAID AMOUNT TO BE RAISED BY LOCAL TAXES. This is a non-lapsing account per RSA 32:7. (Recommended by Selectmen)(Recommended by Budget Committee) (Majority Vote Required) Selectmen Ed Gleason explained that these



particular funds will be coming from revenues that are received from the forestry at Raymond Park. The Raymond Park Capital Reserve specifically indicates that any forestry harvesting or any gravel recovery money go back into the Capital Reserve Fund. The intent of this article is to move \$21,350 of that Capital Reserve into the Forestry management account so that they can maintain the forests and do the appropriate preparations for preserving the forests for future use. I direct the Clerk to place Article 9 on the official ballot to be voted on at the second session of this meeting on March 13, 2012.

ARTICLE 10: Shall the Town vote to approve cost items included in the three 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 \$27,407 to fund this year of the agreement? (The sum of \$32,359 (health and dental benefits) is required to be in the operating and default budgets as an ongoing contractual expense).(Recommended by Selectmen)(Recommended by Budget Committee) (Majority Vote Required)

<u>YEAR</u>	<u>COST</u>	<u>ACCUMULATED COST</u>
2012	\$ 59,766	
2013	\$ 38,476	\$ 98,242
2014	\$ 64,856	\$ 163,098

Selectmen Ed Gleason spoke on the article saying that it was a three year agreement with the Support Staff which consists of Highway, Transfer workers plus the office staff in Planning, Recreation, Town Clerk/Tax Collector office, Police and Fire Department office and bookkeeper in Selectmen's office. He went on to explain that this agreement provides regular step increases for those qualifying and a 1.5% wage increase in the last year only. He also said that it is a "0" percent wage increase for the first two years. Glennie Edwards, 12 Tenney Road, asked if he could repeat who the municipal employees are under AFCSME. Mr. Gleason repeated the answer from above. Glennie Edwards said she would like to make an amendment to this article because she would like to see the Assessor's Clerk included in this contract. Mr. Gleason responded that he had been advised by the Town Administrator that the Assessor's Clerk should be included in the contract. Mr. Bill Scanzani, 1 Victoria Circle, spoke on the article saying that there were some major changes made in this year's contract to the medical plans that the employees are choosing. He commented to the Board of Selectmen that he appreciates the fact that on every contract that they have been bringing forward for several years now they have worked to lower the long term cost going forward. He said that this is a good plan and a modest increase. I direct the Clerk to place Article 10 on the official ballot to be voted on at the second session of this meeting on March 13, 2012.

ARTICLE 11: Shall the Town vote to raise and appropriate the sum of \$25,000 to fund a professional study of the causes of the frequent flooding of Beaver Brook and the neighborhoods, homes, roads, and businesses in proximity to the brook? The study will identify those actions the Town and State or both should take to reduce flooding and estimate the costs of these actions. It will also identify those actions of the Town or State which contribute to the flooding and which the Town or State or both should modify or stop. This study is to be paid from the FEMA account and will have no impact on the tax rate. (Recommended by Selectmen)(Recommended by Budget Committee)(Majority Vote Required) Selectmen Bill McDevitt explained that there are many homes in neighborhoods in areas of the Town that do flood to one degree or another when the brook is running very high. In the last year or two there has been a lot of discussion about businesses being built on Rt. 38 and the Beaver Brook flood plain on whether they were contributing factors to the flooding. Some folks believed that the Abbott Bridge and Main Street Bridge have contributed to the flooding. He also said that we have FEMA money from the Federal Emergency Management Administration that we already had from reimbursement for past disasters. The Board of Selectmen wanted to put this in front of the voters so that they understand there is a problem. He also said that they want to find out what the causes are and how to fix them. They would like to start out with this study which they believe will cost \$25,000 and go from there. This has no impact on the tax rate whatsoever. Bill Scanzani, 1 Victoria Circle, said that for the 25 years that he was on the Planning Board there has been a problem there. He is glad to see this study is being done because there is a problem and a study is a good first step. Dave Hennessey, 71 Dutton Road, wanted to know who is going to be conducting the study and to whom is this report going to be given and reported to. Selectmen Bill McDevitt answered saying that this article was initiated by the Board of Selectmen and will come to the Board of Selectmen. He also said that they would be happy to hold a public hearing when the time comes. I direct the Clerk to place Article 11 on the official ballot to be voted on at the second session of this meeting on March 13, 2012.

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



School Moderator, Paul Leonard wanted to take a moment to thank Town Moderator, Philip Currier for allowing him to do some practicing for tomorrow night at the School Deliberative Session.

Town Moderator, Philip Currier took over for Articles 12 through 14.

ARTICLE 12: Shall the Town vote to change the purpose of the existing Library Renovation – Americans with Disabilities Act Expendable Trust Fund to include any construction/ renovation at the Library and to appoint the Library Trustees as agents to expend. (This Article requires a 2/3 majority vote per RSA 35:16.) Library Trustee, Fran Garboski, 62 Blueberry Circle, made an amendment to add a sentence at the end of the article after the word expend in the third line. The sentence would read “This warrant has no tax impact to the Taxpayers of Pelham.” It was moved and seconded. Selectmen, Ed Gleason explained that there is a current trust fund in effect right now with money in it. It was modified several years ago to make it applicable to ADA modifications to the Library. Those modifications have since been made and there are funds still existing in that account which the Library Trustees want to put to a good purpose for modifications and appoint themselves as agents to expend. The amendment was adopted. I direct the Clerk to place Article 12, as amended, on the official ballot to be voted on at the second session of this meeting on March 13, 2012.

A motion was made and seconded to restrict reconsideration on Article 8 and 12.

ARTICLE 13: Shall the Town vote to establish as Town Forests pursuant to RSA 31:110-113 the following parcels or add them to existing Town Forests as follows: Add tax map 8 lot 9-64 (formerly owned by Ivers) to the Kirby Town Forest and rename it the Kirby-Ivers Town Forest totaling approximately 87 acres; and establish the Cutler-Spalding Town Forest to be made up of tax map 26 lots 2-66, 2-67 and 2-76 and tax map 27 lots 2-65 and 2-77 and tax map 32 lot 1-145 totaling approximately 170 acres? No tax impact. (Majority Vote Required) Selectmen Hal Lynde explained that Pelham was very fortunate to have established a forestry committee years ago and has taken an active role in managing the forestry lands. He also mentioned that the Town received an award by the forestry association of NH. Mr. Lynde explained that managing these forests improves both the vitality and wildlife habitat and that the Town has also done improvements such as walking trails and this was all done through revenues received from the forestry funds. He continued to explain that this is a continuing effort to enhance the Town's land, and that makes for more usable and sustainable revenue generating and it also is an ecological point of view for a sustainable well maintained forest. I direct the Clerk to place Article 13 on the official ballot to be voted on at the second session of this meeting on March 13, 2012.

Moderator Currier took a moment out to say his Thank-you's to the many number of people who are needed to set up for the deliberative session and to get us ready for the election in March. He said he wanted to say Thank you to Jim Hogan and Paul Leonard for their help; cable crew consisting of Cable Coordinator Jim Greenwood, Tyler Harper, James Thistle, Owen Poumakis, Adam Paquette and Jon Danevich for broadcasting and setting up the hall; Mr. Gaydos and his staff who are always very helpful; Mrs. Marsden and Mrs. Newcomb for the work that the Town Clerk's office does in preparation for the deliberative session and elections.

ARTICLE 14: Shall we adopt the provisions of RSA 40:14-b to delegate the determination of the town default budget to the municipal budget committee which has been adopted under RSA 32:14? (Submitted by Petition) (3/5 Majority Vote Required) Joe Puddister, 1 Hickory Hill Road, spoke saying he organized and submitted this petition warrant article. He explained that currently if the operating budget fails, the default budget is what controls. The default budget is set by the Board of Selectmen. In 2004, the State Legislature changed the statutes to allow Towns to pass this warrant article that would give final determination of the default budget to the Budget Committee. He quoted the exact wording of the default budget. He said that on the Town side, the Board of Selectmen have done a great job of presenting their budget including the default budget in their presentation to the Budget Committee; however, they do not go into detail in presenting the default budget. Selectmen Hal Lynde said that if the Budget Committee asked for this number they would get an answer and it is always open for discussion between the Board of Selectmen and Budget Committee. Joe Puddister went on to say that this warrant article would allow an open and transparent communication over the default budget figure. Selectmen Ed Gleason stated that the Board of Selectmen were not in favor of this warrant article. It is their philosophy that the default budget is established by the working departments who have a working knowledge of what is in there and ourselves. We have been very transparent in the past with the default budget. We have had intelligent discussions, made concessions in some cases and we've had disagreements; but the little discretion the Selectmen have right now in the default budget, based upon historical data that we have and also the needs of the department heads, we wouldn't want to go into another year operating under a default budget that didn't provide adequate funds to take care of the needs and the services the people have come to expect. He stated that we did face a problem back in 2005 when \$200,000 was eliminated from the default budget. We have taken precautions that this problem would never happen again by having the departments formulate the default budget, present it to the Selectmen who concur with it and then on to the Budget



Committee for their awareness. Many people spoke in favor of the task being left in the hands of the Board of Selectmen. I direct the Clerk to place Article 14 on the official ballot to be voted on at the next session on March 13, 2012.

A motion was made and seconded to restrict reconsideration on Article 14.

Budget Committee Chairman Larry Hall spoke saying that two members of the Budget Committee are not seeking re-election this year; John Lavalley and Dennis Viger. He said it's been a very long time since one of them has not been on the Committee. He said it is going to leave a tremendous void on the Committee; so on behalf of the Committee and the citizens of Pelham, he wanted to thank them for their years of service, the thousands of hours of reviewing budgets, their commitment, leadership and friendship. They have done a tremendous job!

The Deliberative Session was adjourned at 9:30 p.m.

Respectfully Submitted,

A handwritten signature in blue ink, reading "Dorothy Marsden", is positioned below the "Respectfully Submitted," text.

Dorothy A. Marsden
Town Clerk



STATE PRIMARY
PELHAM, N.H.
PELHAM MEMORIAL SCHOOL
SEPTEMBER 11, 2012

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: Sharlene Salois, Jane Provencal, Barbara Smith, Pauline Kopacz, Debra Elwell, Priscilla Pike-Church, Charlotte Moore, Richard Moore, Gayle Plouffe, Tom Gilfoyle, Dorothy Carter, Dorothy Hill and Jane Provencal. 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. The following results were announced:

<u>Republican</u>		<u>Democrat</u>	
GOVERNOR		GOVERNOR	
Kevin H. Smith	301	Jackie Cilley	93
Robert M. Tarr	17	Maggie Hassan	183
Ovide Lamontagne	407	Bill Pearce Kennedy	35
REPRESENTATIVE IN CONGRESS		REPRESENTATIVE IN CONGRESS	
Dennis Lamare	59	Ann McLane Kuster	274
Charles Bass	566		
Gerard Beloin	10	EXECUTIVE COUNCILOR	
Will Dean	21	Bill Duncan	257
Miroslaw Dziedzic	27		
EXECUTIVE COUNCILOR		STATE SENATOR	
Christopher Sununu	607	Victoria Czaia	250
STATE SENATOR		STATE REPRESENTATIVES	
Chuck Morse	586	James Battis	156
STATE REPRESENTATIVES		Jim Caron	161
Patrick Culbert	387	Ann Clark-Balcom	183
Bob Haefner	318	Ralph Fairbanks	156
Shawn N. Jasper	289	John Knowles	180
Richard D. LeVasseur	269	MaryAnn Knowles	194
Jonathan S. Maltz	228	Harold Lynde	244
Kevin T. McGuire	238	Vivian L. McGuire	169
Lynne Ober	387	Jeremy Muller	151
Russell T. Ober III	345	Stuart Schneiderman	152
Andy Renzullo	240	J. Alejandro Urrutia	150
Eric Rolfs	300	SHERIFF	
Charlene F. Takesian	380	Bill Barry	216
Jordan Ulery	278	COUNTY ATTORNEY	
Randy Brownrigg	183	Patricia M. LaFrance	192
Lars T. Christiansen	307	Robert M. Walsh	73
SHERIFF		COUNTY TREASURER	
Frank W. Szabo	105	Shannon Bernier	248
James A. Hardy	519		

**COUNTY ATTORNEY**

Dennis Hogan

545

REGISTER OF DEEDS

Louise Wright

258

COUNTY TREASURER

David G. Fredette

525

REGISTER OF PROBATE

Graham V. Smith

251

REGISTER OF DEEDS

Mary Ann Crowell

204

Pamela D. Coughlin

316

COUNTY COMMISSIONER

Lori A. Movsesian

250

REGISTER OF PROBATE

Joseph Kelly Levasseur

513

COUNTY COMMISSIONER

Sandra Ziehm

504

DELEGATES TO THE STATE CONVENTION

Anthony Adamasky

415

Shaun Doherty

550

Judith B. Turgeon

410

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

Respectfully Submitted,

Dorothy A. Marsden, Town Clerk



GENERAL ELECTION
PELHAM, N.H.
PELHAM HIGH SCHOOL
NOVEMBER 6, 2012

Before the opening of the polls, the ballot boxes were inspected and locked, ballot machines were turned on and zero tapes were 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: Sharlene Salois, Debra Elwell, Pauline Kopacz, Barbara Smith, Dot Carter, Jackie Murphy, Glennie Edwards, Charlotte Moore, Richard Moore, Mary Lavallee, Gayle Plouffe, Tom Gilfoyle, Roberta Bedard, Jane Provencal, Beverly Bevens, Pauline Guay, Dennis Viger, Donna Viger, Dorothy Hill, Charity Willis-Landry, Priscilla Pike-Church, Susan Snide and David Therrien. 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. After the tallying of both machine tapes, the following results were announced by the Moderator:

<u>PRESIDENT & VICE- PRESIDENT</u>		<u>STATE SENATOR</u>	
<u>LIBERTARIAN</u>		Chuck Morse	3818
Gary Johnson	60	Victoria Czaia	2468
James P. Gray			
<u>CONSTITUTION</u>		<u>STATE REPRESENTATIVES</u>	
Virgil Goode	7	Lars T. Christiansen	2667
James Clymer		Patrick Culbert	2809
		Bob Haefner	2546
<u>REPUBLICAN</u>		Shawn N. Jasper	2472
Mitt Romney	4184	Richard D. LeVasseur	2470
Paul Ryan		Kevin T. McGuire	2481
		Lynne Ober	3240
<u>DEMOCRAT</u>		Russell T. Ober III	2735
Barack Obama	2870	Andy Renzullo	2352
Joe Biden		Charlene F. Takesian	3144
		Jordan Ulery	2426
<u>GOVERNOR</u>		James Battis	1701
John J. Babiarz	258	Jim Caron	1820
Ovide Lamontagne	3619	Ann Clark-Balcom	1845
Maggie Hassan	2995	Ralph Fairbanks	1602
		John Knowles	1939
<u>REPRESENTATIVE IN CONGRESS</u>		MaryAnn Knowles	2091
Hardy Macia	359	Harold Lynde	2744
Charles Bass	3739	Vivian L. McGuire	1802
Ann McLane Kuster	2584	Jeremy Muller	1598
		Stuart Schneiderman	1467
		J. Alejandro Urrutia	1426
<u>EXECUTIVE COUNCILOR</u>			
Michael J. Baldassarre	311	<u>REGISTER OF DEEDS</u>	
Christopher Sununu	3881	Pamela D. Coughlin	3633
Bill Duncan	2233	Louise Wright	2107
<u>SHERIFF</u>		<u>REGISTER OF PROBATE</u>	
James A. Hardy	4542	Joseph Kelly Levasseur	3495
Bill Barry	1786	Graham V. Smith	2183
<u>COUNTY ATTORNEY</u>		<u>COUNTY COMMISSIONER</u>	
Dennis Hogan	3433	Sandra Ziehm	3419
Patricia M. LaFrance	2501	Lori A. Movsesian	2246
<u>COUNTY TREASURER</u>			
David G. Fredette	3324		
Shannon Bernier	2406		



2012 CONSTITUTIONAL AMENDMENT QUESTIONS

Constitutional Amendments Proposed by the 2012 General Court

1. "Are you in favor of amending the second part of the constitution by inserting after article 5-b a new article to read as follows: (Art.) 5-c. (Income Tax Prohibited.) Notwithstanding any general or special provision of this constitution, the general court shall not have the power or authority to impose and levy any assessment, rate, or tax upon income earned by any natural person; however, nothing in this Article shall be construed to prohibit any tax in effect on January 1, 2012, or adjustment to the rate of such a tax." (Passed by the N.H. House 256 Yes 110 No; Passed by State Senate 19 Yes 4 No) CACR 13 Yes 4080 No 2218
2. "Are you in favor of amending article 73-a of the second part of the constitution to read as follows: (Art.) 73-a (Supreme Court, Administration.) The chief justice of the supreme court shall be the administrative head of all the courts. The chief justice shall, with the concurrence of a majority of the supreme court justices, make rules governing the administration of all courts in the state and the practice and procedure to be followed in all such courts. The rules so promulgated shall have the force and effect of law. The legislature shall have a concurrent power to regulate the same matters by statute. In the event of a conflict between a statute and a court rule, the statute, if not otherwise contrary to this constitution, shall prevail over the rule." (Passed by the N.H. House 242 Yes 96 No; Passed by State Senate 19 Yes 5 No) CACR 26
Yes 3396 No 2699

Question Proposed pursuant to Part II, Article 100 of the New Hampshire Constitution.

3. "Shall there be a convention to amend or revise the constitution?" Yes 2261 No 3834

All ballots cast and uncast were sealed according to law and turned over to the Town Clerk for preservation @ 11:00 p.m.

Respectfully Submitted,

Dorothy A. Marsden, Town Clerk

**- 2012 Tax Collector's Report MS-61 -**

MS-61

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

TAX COLLECTOR'S REPORT

For the Municipality of Pelham NH Year Ending 2012

DEBITS

UNCOLLECTED TAXES BEG. OF YEAR*		Levy for Year of this Report	PRIOR LEVIES (PLEASE SPECIFY YEARS)	
			2011	
Property Taxes	#3110		1,238,746.32	
Resident Taxes	#3180			
Land Use Change	#3120			
Yield Taxes	#3185			
Excavation Tax @ \$.02/yd	#3187			
Utility Charges	#3189			
Property Tax Credit Balance**		< 4,358.71 >		
Other Tax or Charges Credit Balance**		< >		
TAXES COMMITTED THIS YEAR				For DRA Use Only
Property Taxes	#3110	33,471,225.00		
Resident Taxes	#3180			
Land Use Change	#3120	2,380.00	11,700.00	
Yield Taxes	#3185	2,619.50	1,602.47	
Excavation Tax @ \$.02/yd	#3187			
Utility Charges	#3189			
OVERPAYMENT REFUNDS				
Property Taxes	#3110	52,896.82		
Resident Taxes	#3180			
Land Use Change	#3120			
Yield Taxes	#3185			
Excavation Tax @ \$.02/yd	#3187			
Interest - Late Tax	#3190	15,013.61	63,169.47	
Resident Tax Penalty	#3190			
TOTAL DEBITS		\$ 33,539,776.22	\$1,315,218.26	\$

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

**Enter as a negative. This is the amount of this year's amounts pre-paid last year as authorized by RSA 80:52-a.

**The amount is already included in the warrant & therefore in line #3110 as positive amount for this year's levy.

**- 2012 Tax Collector's Report MS-61 (cont.) -**

MS-61

TAX COLLECTOR'S REPORTFor the Municipality of PELHAM Year Ending 2012**CREDITS**

REMITTED TO TREASURER	Levy for Year of This Report	PRIOR LEVIES (PLEASE SPECIFY YEARS)		
		2011		
Property Taxes	32,365,829.40	1,238,746.32		
Resident Taxes				
Land Use Change	2,380.00	11,700.00		
Yield Taxes	2,170.69	1,044.01		
Interest (include lien conversion)	15,013.61	63,169.47		
Penalties				
Excavation Tax @ \$.02/yd				
Utility Charges				
Conversion to Lien (principal only)				
DISCOUNTS ALLOWED				
ABATEMENTS MADE				
Property Taxes	2,257.56			
Resident Taxes				
Land Use Change				
Yield Taxes		558.46		
Excavation Tax @ \$.02/yd				
Utility Charges				
CURRENT LEVY DEEDED	1,556.00			
UNCOLLECTED TAXES - END OF YEAR #1080				
Property Taxes	1,155,487.50			
Resident Taxes				
Land Use Change				
Yield Taxes	448.81			
Excavation Tax @ \$.02/yd				
Utility Charges				
Property Tax Credit Balance**	<5367.35 >			
Other Tax or Charges Credit Balance**	< >			
TOTAL CREDITS	\$ 33,539,776.22	\$ 1,315,218.26	\$	\$

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

MS-61
Rev. 10/10

**- 2012 Tax Collector's Report MS-61 (cont.) -**

MS-61

TAX COLLECTOR'S REPORTFor the Municipality of PELHAM Year Ending 2012**DEBITS**

	Last Year's Levy	PRIOR LEVIES (PLEASE SPECIFY YEARS)		
	2011	2010	2009	2008
Unredeemed Liens Balance - Beg. Of Year		204,028.78	57,498.45	3,681.28
Liens Executed During Fiscal Year	365,593.63			
Interest & Costs Collected (After Lien Execution)	6,353.80	23,731.25	18,755.02	
TOTAL DEBITS	\$371,947.43	\$227,760.03	\$76,253.47	\$3,681.28

CREDITS

REMITTED TO TREASURER		Last Year's Levy	PRIOR LEVIES (PLEASE SPECIFY YEARS)		
		2011	2010	2009	2008
Redemptions		169,330.68	115,302.90	50,745.04	
Interest & Costs Collected (After Lien Execution)	#3190	6,353.80	23,731.25	18,755.02	
Abatements of Unredeemed Liens					
Liens Deeded to Municipality		3,412.27	4,555.56	4,563.33	
Unredeemed Liens Balance - End of Year	#1110	192,850.68	84,170.32	2,190.08	3,681.28
TOTAL CREDITS		\$ 371,947.43	\$ 227,760.03	\$ 76,253.47	\$ 3,681.28

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

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

TAX COLLECTOR'S SIGNATURE Dorothy A. Harrison DATE Jan. 11, 2013

**- 2012 Statement of Town Clerk Accounts -**

<u>RECEIPTS</u>	
Motor Vehicle Permits	\$2,083,964.00
Dog Licenses	\$6,309.50
Dog State Fees	\$3,270.00
Municipal Agent Fees	\$50,343.00
Title Fees	\$5,416.00
Vital Statistics	\$13,526.00
Hunt/Fish Licenses	\$8,096.50
UCC'S	\$2,582.00
Boat Fees	\$28,118.37
Miscellaneous	\$3,723.30
TOTAL	\$2,205,348.67
<u>REMITTED TO TREASURER</u>	
Motor Vehicle Permits	\$2,083,964.00
Dog Licenses, Penalties & State Fees	\$9,579.50
Municipal Agent Fees	\$50,343.00
Title Fees	\$5,416.00
Vital Statistics	\$13,526.00
Hunt/Fish Licenses	\$8,096.50
Miscellaneous	\$3,723.30
UCC'S	\$2,582.00
Boat Fees	\$28,118.37
TOTAL	\$2,205,348.67

Respectfully Submitted,

Dorothy A. Marsden,
Town Clerk/Tax Collector



**- Resident Birth Report
January 1, 2012 to December 31, 2012-**

Child's Name	Date of Birth	Place of Birth	Father's/Partner's Name	Mother's Name
ROCHEVILLE, GRAYSON PAUL	01/08/12	NASHUA,NH	ROCHEVILLE, KEVIN	BORDELEAU, CHERYL
CRONIS, EDWARD ROBERT	01/16/12	MANCHESTER,NH	CRONIS,PAUL	CRONIS, STEPHANIE
GRANDE, KILEY BEVERLY	02/08/12	NASHUA, NH	GRANDE, STEPHEN	TARSA, THERESA
LUCIDO, JAIME RENEE	03/08/12	NASHUA, NH	LUCIDO, ERIC	LUCIDO CHRISTINE
MSADDI, JUDE LEILA	03/17/12	NASHUA, NH	MSADDI, JOSEPH	MSADDI, LEILA
BRAZIL, ARILYSSIA TRINITY JANE	03/29/12	NASHUA, NH	BRAZIL JR, MICHAEL	RAY, RACHEL
HILDRETH, LAYLA ROSE	04/02/12	NASHUA, NH		HILDRETH, ASHLEY
HILDRETH, LILLY MAY	04/02/12	NASHUA ,NH		HILDRETH, ASHLEY
INGRAHAM-WILHELM, SAMUEL FREDERECK	04/04/12	DERRY, NH	INGRAHAM, JONATHAN	WILHELM, JESSICA
BEAUREGARD, BRYSON TIMOTHY	04/05/12	NASHUA, NH	BEAUREGARD, CHAD	DEMBKOSKI, LAURA
BEAUREGARD, ISABELLA KATIE-IRENE	04/05/12	NASHUA, NH	BEAUREGARD, CHAD	DEMBKOSKI, LAURA
BASINAS, ELENI LEXI	04/06/12	NASHUA, NH	BASINAS, JAMES	BASINAS, KELLY
MASSIE, JACE ANDREW	04/07/12	NASHUA, NH	MASSIE II, JAMES	CONNORS, NICOLE
WOODS ,MELODY ROSE	04/26/12	NASHUA, NH	WOODS, GLENN	SANCHEZ ,NINA
JAMESON, LIAM MICHAEL	04/28/12	NASHUA, NH	JAMESON, JEFFREY	JAMESON, LYNNE
CRUZ, AVIANNA LAURENE	05/07/12	NASHUA, NH	CRUZ, EDWIN	BELLEY, AMANDA
CARSON, OWEN RUTLEDGE	05/07/12	NASHUA, NH	CARSON, CHRISTOPHER	CARSON, DEBORAH
KUPCHO, SARAH ELLEN	05/08/12	NASHUA, NH	KUPCHO, JEREMY	KUPCHO, SANDRA
KUPCHO, ROBERT JOHN	05/08/12	NASHUA, NH	KUPCHO, JEREMY	KUPCHO, SANDRA
CLARK, EMERSON ROSE	06/27/12	NASHUA, NH	CLARK, RANDALL	CLARK, JOY
ALLEN, JORDYNN ALYSSA	07/03/12	NASHUA, NH	ALLEN, DATHAN	ALLEN, KELLIE
RICE, AVERY QUINN	07/20/12	MANCHESTER, NH	RICE, MATTHEW	RICE, MAXINE
ANAGNOS JR, MICHAEL JOHN	08/06/12	NASHUA, NH	ANAGNOS,MICHAEL	ANAGNOS,BARBARA
COMEAU, DOMINIC JOHN	08/08/12	MANCHESTER,NH	COMEAU, DENNIS	COMEAU, KATE
ROBECK, SOPHIA MAE	08/10/12	NASHUA, NH	ROBECK, DALE	ROBECK, ELISE
ROE, QUINTAN BOWAN JOSIAH	08/24/12	NASHUA, NH	ROE, JONATHAN	ROE, KATHY
DECORPO, SOPHIE JANE	08/28/12	NASHUA, NH	DECORPO, MICHAEL	DECORPO, RENEE
PELLETIER, AIMEE KRISTINE	09/01/12	NASHUA, NH	PELLETIER, TIMOTHY	DEFranzo, KRISTINE
DOWD, ALANA BRIELLE	09/25/12	MANCHESTER, NH	DOWD, RYAN	DOWD, ANGELA
DEVINE, LIAM EDWARD	09/28/12	MANCHESTER, NH	DEVINE SR, KEVIN	DEVINE, MALLORY
HARRINGTON, LEAH FAUSTINA	10/05/12	NASHUA, NH	HARRINGTON, RYAN	HARRINGTON, JENNIFER
O'CONNOR, ISABELLA MARGARET	10/06/12	MANCHESTER, NH	O'CONNOR, TIMOTHY	O'CONNOR, JULIE
REINHART, CONNOR ADAM	10/17/12	NASHUA, NH	REINHART, SHAWN	REINHART, ALYSSA
CELATA, KAYDENCE ALYVIA	10/20/12	NASHUA, NH	CELATA, JOHN	CELATA, LISA
LOWE, JACOB WILLIAM	10/26/12	NASHUA, NH	LOWE, JOHN	LOWE, JANICE
PILEGGI, MIA LYNN	10/28/12	NASHUA, NH	PILEGGI, JASON	PILEGGI, JONI
NAULT, ARIANNA LILY-MARIE	10/29/12	NASHUA, NH	NAULT, ANTHONY	NAULT, NICHOLE
SUTTON, KAYLEE MARIA	11/01/12	NASHUA, NH	SUTTON, MARK	MARTIN, ALICIA
HARRIS, MATTHEW KAINE	11/06/12	DERRY, NH	HARRIS, JAMES	HARRIS, LIZA
KAKKAD, ANYA MARIE	12/12/12	NASHUA, NH	KAKKAD, SANJAY	KAKKAD, LAURIE
LANDER, RAEGAN JOSEPHINE	12/12/12	NASHUA, NH	LANDER, WILLIAM	RINES, MELANIE
REGAN, EVAN CHARLES	12/23/12	DERRY,NH	REGAN, SCOTT	REGAN, SHERRI



- Resident Death Report
January 1, 2012 to December 31, 2012-

Name of Deceased	Date of Death	Place of Death	Father's Name	Mother's Maiden Name
COSTA, WILLIAM	01/01/12	PELHAM	COSTA JR, JOSEPH	COMEAU, JACQUELINE
COUCH JR, JOHN	01/02/12	PELHAM	COUCH SR, JOHN	VALDEZ, VILMA
HORTON, WILLIAM	01/07/12	MERRIMACK	HORTON, GEORGE	ARMSTRONG, ELIZABETH
SAFFORD, MICHAEL	01/08/12	PELHAM	SAFFORD, ROBERT	GILBERT, CECILE
DANCAUSE, IRENE	01/10/12	SALEM	HOPKINSON, HERBERT	LEBLANC, OCTAVIE
GRACEFFA, IDA	01/28/12	DERRY	MARCO, ALFIO	SCAFIDI, ANGELINA
BECHARD, RICHARD	02/04/12	MERRIMACK	BECHARD, ERNEST	SCOTT, LAURA
GOLLIHUR, MICHAEL	02/05/12	PELHAM	GOLLIHUR, ROGER	GOLEC, JANE
LONGFELLOW, FLORENCE	02/19/12	PELHAM	GOVE, WILLIS	ALLEN, FLORENCE
REGAN, FLORENCE	02/20/12	PELHAM	SHAY, JOSEPH	VICKERS, SALOME
BAY, HARRY	03/03/12	NASHUA	BAY, SPIRIDON	VASE, ANNA
CANNIZZARO, RYAN	04/05/12	PELHAM	CANNIZZARO, VINCENT	WALSH, MARIANNE
SULLIVAN, MICHAEL	04/13/12	PELHAM	SULLIVAN, FRANCIS	KEAVENEY, MARY
SCHUTT, RONALD	04/17/12	PELHAM	SCHUTT, ALEX	LIBBY, AUDREY
ISABELLE, STEVEN	04/18/12	PELHAM	ISABELLE, GERARD	SOUSA, DEBORAH
BARRETO-YAMAMOTO, KATHLEEN	04/19/12	NASHUA	COOGAN, EUGENE	HANGLEY, GERMAINE
GODFREY, PARKER	05/04/12	MERRIMACK	GODFREY, GEORGE	HATHAWAY, EDITH
LEE, RUTH	05/06/12	PELHAM	THWAITES, THOMAS	SHEARER, RUTH
GOLDEN, BERNARD	05/11/12	PELHAM	GOLDEN SR, FRANCIS	BOWERY, MARGARET
GREENWOOD JR, ARTHUR	06/05/12	HUDSON	GREENWOOD, ARTHUR	DOWLING, KATHLEEN
GRANATA, MAE	06/08/12	DERRY	HARDY, FREDERICK	SINCLAIR, ETTIE
HYDER III, NICHOLAS	06/10/12	PELHAM	HYDER JR, NICHOLAS	MENINO, JACQUELINE
BUONAROSA, MICHAEL	06/23/12	PELHAM	BUONAROSA, DOMINIC	HOGAN, CAROL
PELLEGRITI, NORA	08/25/12	PELHAM	CARRESI, JOHN	PALLADINO, ROSE
HARRIS JR, GEORGE	09/03/12	PELHAM	HARRIS SR, GEORGE	COTE ANNETTE
GUILBEAULT, DONALD	09/04/12	TUFTONBORO	GUILBEAULT, FREDERICK	SIMONEAU, IRENE
BONCZAR, FRANK	10/07/12	NASHUA	BONCZAR, MARTIN	WISNIOKA, JOSEPHINE
STECK, JOHN	10/07/12	NASHUA	STECKIEWICZ, PAUL	JANUSKEVSKI, BERNICE
WALTON, ALICE	10/12/12	PELHAM	GILLEY, HUGH	MCKAY, RUTH
GRACE, ANN	10/13/12	MERRIMACK	GRACE, JAMES	KELLY, JUNE
LYNCH, MILDRED	11/01/12	MERRIMACK	SULLIVAN, JAMES	SEEVER, IRENE
DESELL, LOUIS	11/10/12	PELHAM	DESELL, FREDERICK	WARREN, MINNIE
CHASSE, YVONNE	11/12/12	PELHAM	LACHANCE, PAUL	SOCIER, ADELE
CHALIFOUX, ALFRED	12/13/12	PELHAM	CHALIFOUX, ALFRED	HEBERT, MARIE
TURNQUIST, ROBERT	12/17/12	MANCHESTER	TURNQUIST, LENNART	QUIRK, RUTH

**- Pelham Burials Recorded January 1, 2012 to December 31, 2012 -**

Name of Deceased	Date Of Burial	Age	Place of Death
COSTA, WILLIAM R	01/06/12	53	PELHAM, NH
HORTON, WILLIAM R	01/13/12	89	MERRIMACK, NH
ANDERSON, CLARE	01/19/12	84	HOWLAND TOWNSHIP, OHIO
HORTON, DORIS W	01/06/12	84	DRACUT, MA
HOWARD , RICHARD ALMOND	01/28/12	79	MERRIMACK, NH
NESKEY, EVELYN M	02/09/12	89	HUDSON, NH
CAISSE, JAMES ANTHONY	02/21/12		MOORESVILLE ,NC
FOX, BARBARA R	02/22/12	82	LOWELL, MA
DUCHARME, ESTELLE Y	03/16/12	96	LOWELL, MA
FAIRBANKS DOROTHY E	03/21/12	89	SALEM, MA
KING, WILLIAM	03/26/12		SEBRING,FL
HALDEMAN, KIM	04/02/12		PALM HARBOR, FL
CANNIZZARO, RYAN J	04/11/12	19	PELHAM,NH
MURPHY, BRENDA J	04/10/12	64	LOWELL, MA
SAFFORD, MICHAEL R	04/18/12	53	PELHAM, NH
SULLIVAN, MICHAEL F	04/17/12	69	PELHAM, NH
GREENWOOD, RITA PAULINE	04/24/12	88	MERRIMACK, NH
COLLINGE, DOUGLAS M	04/20/12	70	LOWELL, MA
CARIGNAN, RICHARD J	04/27/12	77	BROOKSVILLE, FL
GODFREY, PARKER B	05/08/12	90	MERRIMACK, NH
GOLDEN, BERNARD B	05/15/12	71	PELHAM, NH
MCLAUGHLIN JEAN	06/05/12	65	BURLINGTON, MA
NOVIELLO, JOSEPH A	06/09/12	16	BROOKLINE, NH
GREENWOOD JR, ARTHUR E	06/11/12	81	HUDSON, NH
SHOOSHEN, ROBERT D	07/08/12	89	MIDDLETOWN, CT
DRISCOLL ,SR, THOMAS D	06/22/12	50	LAWRENCE,MA
KAZAKA, SHEILA	07/26/12	76	HAVERHILL MA
OTTO, NORMA A	07/26/12	84	CHELMSFORD, MA
NOGA, JANE J	07/03/12	80	LOWELL, MA
MCCOLGAN JOAN	08/04/12	82	HAVERHILL MA
GARIEPY ROLAND	08/20/12	79	LOWELL, MA
MAIOCCHI, JOHN G	09/05/12	90	Palmetto, FL
HAUNTSMAN, SHIRLEY H.	09/05/12	76	ATHENS, GA
GUILBEAULT, DONALD F	09/09/12	75	TUFTONBORO, NH
PLOOF SR, ROGER R	09/08/12	75	LOWELL, MA
CALLAHAN, JEAN	09/07/12	79	DRACUT, MA
HARRIS JR, GEORGE W.	09/11/12	83	PELHAM,NH
STETZLER, DAWNA	09/13/12	48	NASHUA, NH
PAQUIN, ROBERT W.	09/18/12	78	NASHUA, NH
FANARAS, CHRISTOS	09/28/12	78	CHOCORUA, NH
MELANSON, FRANK P	09/25/12	78	MERRIMACK, NH
BOISVERT, SIMONNE G.	10/04/12	82	LOWELL, MA
PERRY, ANN S.	10/05/12	71	HAVERHILL, MA
PAQUETTE, ROLAND A	10/12/12	87	MELBOURNE, FL
PAQUETTE, BERTHA G.	10/12/12	79	PALM BAY, FL
ROSSI, RICHARD GERARD	10/20/12	75	PALM COAST, FL
LEMAY, ROLAND	10/24/12		MEREDITH, NH
LARKIN JR, EDWARD A	11/01/12	74	LOWELL, MA
LYNCH, MILDRED EILEEN	11/05/12	87	MERRIMACK, NH
BURKE, ALEXANDER THOMAS	11/07/12	71	LOWELL, MA
SULLIVAN, JAMES THOMAS	11/05/12	88	SAN FRANCISCO, CA
DESELL, LOUIS F	11/14/12	82	PELHAM, NH
O'BLENIS JOHN	11/26/12	72	PELHAM, NH
MACEACHERN, ALEXANDER	11/30/12	82	LOWELL, MA
RIGGI, GIULIA	12/03/12	88	SALEM, NH
BYRON, THOMAS J	12/11/12	84	LOWELL, MA
LAUSIER, SIMONE	12/14/12	78	BOSTON, MA
CHALIFOUX, ALFRED JOSEPH	12/17/12	90	PELHAM, NH
BAGLEY, BARBARA ELLEN	12/21/12	66	HOUSTON,TX



- Resident Marriage Report
January 1, 2012 to December 31, 2012 -

Name	Residence	Name	Residence	Place	Date
SAGE, NORMAN S	PELHAM	HIGGINS, SAMANTHA J	PELHAM	PELHAM	1/15/2012
TEIXEIRA, VICTOR M	PELHAM	LEITE, NOEMIA D	PELHAM	PELHAM	1/17/2012
CAIN DASH, HEIDI A	PELHAM	LANDRY, MICHAEL J	PELHAM	PLYMOUTH	2/4/2012
STARR, DAVID A	PELHAM	LEIGHTON, KATHLEEN M	PELHAM	WOLFEBORO	3/3/2012
JOZOKOS, JONATHAN S	PELHAM	DICKIESON, MAUREEN E	PELHAM	PELHAM	3/10/2012
MONTGOMERY, JOHN E	EPPING, NH	MURLEY, CHANTAL R	PELHAM	HAMPTON	3/25/2012
EDWARDS, JOSHUA W	PELHAM	LAFFERRIERE, KRISTINE M	PELHAM	PELHAM	4/14/2012
RYAN, STACEY L	NO. BILLERICA MA	ASCOLILLO, DENIS P	PELHAM	NASHUA	5/10/2012
WILLETTE, KATHERINE E	PELHAM	GREENWOOD, ADAM M	PELHAM	HOLLIS	5/12/2012
MACINTYRE, ALAINE F	PELHAM	GRAY, RICHARD E	ROCHESTER	GREENFIELD	6/2/2012
GRANT, TYLER L	PELHAM	NEALEY, LINDSAY C	LONDONDERRY	WINDHAM	6/2/2012
MARCHAND, ROBERT A	PELHAM	GRETTER, DOREEN M	PELHAM	HAMPTON	6/9/2012
LAVALLEE, PAUL F	PELHAM	LEARY, JOANNE H	PELHAM	PELHAM	6/16/2012
MULLEN, CHRISTOPHER J	PELHAM	ALFARO, JESSICA H	PELHAM	PELHAM	6/22/2012
CARON, NATHAN D	PELHAM	SARSFIELD, ERIN M	PELHAM	NASHUA	6/28/2012
FOSS, DANIEL M	PELHAM	LETENDRE, ASHLEY M	PELHAM	PELHAM	7/7/2012
CARDWELL, ANDREW J	PELHAM	FLANDERS, TARA J	PELHAM	SEABROOK	7/21/2012
WOONTON, KENNETH G	PELHAM	GORDON, MICHELE A	PELHAM	PELHAM	8/11/2012
KOSIK JR, THOMAS J	PELHAM	VAIKNORAS, JENNA L	PELHAM	PELHAM	8/17/2012
RHEAUME, CRYSTAL L	LITCHFIELD, NH	BONNELL JR, CURTIS D	PELHAM	MANCHESTER	8/18/2012
PERRON, WILLIAM L	PELHAM	HUNTER, NICOLE J	PELHAM	SANDOWN	8/19/2012
MARION, HEATHER L	PELHAM	MASTERSON, JOSHUA R	PELHAM	PELHAM	9/15/2012
BLAKE, VERONICA L	PELHAM	JONAS, ERIK D	BELVIDERE, IL	PELHAM	9/22/2012
JONES, JEFFREY M	MERRIMACK, NH	ANDRUKAITIS, SARAH J	PELHAM	WINDHAM	9/30/2012
REGAN, SCOTT T	PELHAM	HAND, SHERRI M	PELHAM	PELHAM	10/6/2012
POWERS, ARLANNA B	PELHAM	GARCIA JR, DONALD R	PELHAM	SANDOWN	10/18/2012
CORNELIUS, PAULA M	PELHAM	DUBE, ROBERT D	PELHAM	PELHAM	11/17/2012
HAMLIN, HOLLY A	GILFORD, NH	GAGNE, RYAN R	PELHAM	MEREDITH	11/23/2012
SESTON, ROBERT K	TAMWORTH, NH	JONES, CAROLYN B	PELHAM	TAMWORTH	12/8/2012
LAW, JONATHAN B	PELHAM	MALAPAN, KAELA D	PELHAM	NASHUA	12/15/2012
MCMANUS, KELLY A	PELHAM	LESAGE, LAURIE J	PELHAM	WINDHAM	12/22/2012
PETERSON, ALEXANDRA L	PELHAM	BROOM, GRANT T	NEW LONDON, NH	CONCORD	12/22/2012

**Treasurer's Report****Treasurer:****Charlene Takesian**

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

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

**Town of Pelham
Reconciled Cash Balances***

Account Description	Balance 1-1-2012	Deposits	Disbursements	Balance 12-31-12
General Fund	\$11,905,564.97	\$38,932,085.49	\$35,218,480.67	\$15,619,169.79
Conservation	164,101.91	177.16	5,230.86	159,048.21
Ambulance Clearing Account	6,378.83	245,188.03	247,505.55	4,061.31
Drug Forfeiture Fund	25,118.07	46,177.62	29,888.11	41,407.58
Firearm License Fees	13,521.94	2,538.75	22.24	16,038.45
Municipal Building Loan Proceeds	40,970.75	20.37	40,991.12	-
Planning Department Escrow	234,698.33	113,062.53	73,119.81	274,641.05
Skate Park	7,790.81	16.54	-	7,807.35
Village Green Tree Fund	7,154.53	14.14	-	7,168.67
Road Bonds	306,312.26	150,459.04	160,150.25	296,621.05
Impact Fees-Fire Station	352,536.52	45,433.33	294,769.74	103,200.11
Impact Fees-Escrow Sovereign B	14.87	60,754.48	57,142.48	3,626.87
Impact Fees-Voluntary Senior Housing	6,210.03	6.74	-	6,216.77
Impact Fees-Sr. Recreation	6,418.77	12,068.73	-	18,487.50
Impact Fees-School NHPDIP	31,898.74	0.50	31,899.24	-
Impact Fees-Recreation	38,867.97	41.48	38,054.57	854.88
Totals	\$13,147,559.30	\$39,608,044.93	\$36,197,254.64	\$16,558,349.59

*** THIS REPORT HAS NOT BEEN AUDITED**

Respectfully Submitted,

Charlene F. Takesian,
Town Treasurer



2011 Independent Auditors' Report -
By Melanson Heath & Company, PC

TOWN OF PELHAM, NEW HAMPSHIRE

Annual Financial Statements

For the Year Ended December 31, 2011



MELANSON HEATH & COMPANY, PC

CERTIFIED PUBLIC ACCOUNTANTS
MANAGEMENT ADVISORS

102 Perimeter Road
Nashua, NH 03063-1301
Tel (603) 882-1111 • Fax (603) 882-9456
www.melansonheath.com

INDEPENDENT AUDITORS' REPORT

To the Board of Selectmen
Town of Pelham, New Hampshire

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 December 31, 2011, and for the year then ended, which collectively comprise the Town of Pelham, New Hampshire's basic financial statements as listed in the Table of Contents. These financial statements are the responsibility of the Town of Pelham, New Hampshire's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the major fund, and the aggregate remaining fund information of the Town of Pelham, New Hampshire as of December 31, 2011, and the respective changes in financial position and the respective budgetary comparison for the General Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis appearing on the following pages, 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 consider 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

Additional Offices:

Andover, MA • Greenfield, MA • Ellsworth, ME • Manchester, NH



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.

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 36 - 41 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 + Company P.C.

Nashua, New Hampshire
November 28, 2012



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, 2011.

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

The Statement of Activities presents information showing how the government's net assets changed during the most recent fiscal year. All changes in net assets 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 fiscal 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 fiscal 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 fiscal year, the total of assets exceeded liabilities by \$ 30,211,705 (i.e., net assets), a change of \$ (257,948) in comparison to the prior year.
- As of the close of the current fiscal year, governmental funds reported combined ending fund balances of \$ 5,060,660, a change of \$ 156,550 in comparison to the prior year.
- At the end of the current fiscal year, unassigned fund balance for the general fund was \$ 2,588,657, a change of \$ 309,613 in comparison to the prior year.
- Total long-term debt (i.e., bonds payable and capital leases) at the close of the current fiscal year was \$ 3,852,383, a change of \$ (534,283) 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 fiscal years.

	<u>Governmental Activities</u>	
	<u>2011</u>	<u>2010</u>
Current and other assets	\$ 15,711,219	\$ 13,741,315
Capital assets	<u>28,722,853</u>	<u>29,675,025</u>
Total assets	44,434,072	43,416,340
Long-term liabilities outstanding	3,738,166	4,400,310
Other liabilities	<u>10,484,201</u>	<u>8,546,377</u>
Total liabilities	14,222,367	12,946,687
Net assets:		
Invested in capital assets, net	24,870,470	25,288,360
Restricted	1,845,140	2,318,804
Unrestricted	<u>3,496,095</u>	<u>2,862,489</u>
Total net assets	<u>\$ 30,211,705</u>	<u>\$ 30,469,653</u>

CHANGES IN NET ASSETS

	<u>Governmental Activities</u>	
	<u>2011</u>	<u>2010</u>
Revenues:		
Program revenues:		
Charges for services	\$ 1,080,328	\$ 1,039,122
Operating grants and contributions	349,069	181,172
Capital grants and contributions	424,902	347,070
General revenues:		
Property taxes	8,505,697	8,391,647
Interest, penalties and other taxes	230,085	156,067
Motor vehicle permit fees	2,086,448	2,054,084
Grants and contributions not restricted to specific programs	576,148	557,070
Investment income	1,211	9,501
Miscellaneous	<u>6,573</u>	<u>42,942</u>
Total revenues	13,260,461	12,778,675

(continued)



(continued)

	Governmental Activities	
	<u>2011</u>	<u>2010</u>
Expenses:		
General government	4,371,400	4,399,073
Public safety	4,226,415	4,069,375
Highways and streets	3,126,297	3,269,389
Sanitation	573,837	573,453
Health	87,511	88,575
Welfare	60,611	36,896
Culture and recreation	847,326	923,621
Conservation	49,893	51,757
Debt service	175,119	209,872
Total expenses	<u>13,518,409</u>	<u>13,622,011</u>
Change in net assets	(257,948)	(843,336)
Net assets - beginning of year	<u>30,469,653</u>	<u>31,312,989</u>
Net assets - end of year	<u>\$ 30,211,705</u>	<u>\$ 30,469,653</u>

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. At the close of the most recent fiscal year, total net assets were \$ 30,211,705, a change of \$ (257,948) from the prior year.

The largest portion of net assets \$ 24,870,470 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 assets \$ 1,845,140 represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net assets \$ 3,496,095 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 assets of \$ (257,948). Key elements of this change are as follows:

General fund operations, as discussed further in Section D	\$ 371,000
Nonmajor funds change in fund balance (accrual basis)	419,497
Capital assets funded with operating and highway funds	748,472
Depreciation expense in excess of principal debt service	(1,800,308)
Other	3,391
Total	<u>\$ (257,948)</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 fiscal year.

As of the end of the current fiscal year, governmental funds reported combined ending fund balances of \$ 5,060,660, a change of \$ 156,550 in comparison to the prior year. Key elements of this change are as follows:

General fund operations, as discussed further below	\$ 371,000
Nonmajor funds change in fund balance	<u>(214,450)</u>
Total	<u>\$ 156,550</u>

The general fund is the chief operating fund. At the end of the current fiscal year, unassigned fund balance of the general fund was \$ 2,588,657, while total fund balance was \$ 3,213,201. 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>12/31/11</u>	<u>12/31/10</u>	<u>Change</u>	<u>% of Total General Fund Expenditures</u>
Unassigned fund balance	\$ 2,588,657	\$ 2,279,044	\$ 309,613	21.5%
Total fund balance ¹	3,213,201	2,842,201	371,000	26.7%

¹Now includes capital reserve funds. Prior period balances have been revised to conform to current presentation.



The total fund balance of the general fund changed by \$ 371,000 during the current fiscal year. Key factors in this change are as follows:

Revenues in excess of budget	\$ 91,626
Expenditures less than budget	1,027,189
Use of fund balance as a funding source	(980,000)
Change in capital reserves	151,657
Expenditures of prior year encumbrances	(95,319)
Other	175,847
Total	<u>\$ 371,000</u>

As required by GASB 54, the Town's capital reserve funds are now included in the total general fund balance as follows:

	<u>12/31/11</u>	<u>12/31/10</u>	<u>Change</u>
Capital reserve funds	\$ <u>466,292</u>	\$ <u>314,635</u>	\$ <u>151,657</u>

E. GENERAL FUND BUDGETARY HIGHLIGHTS

There was no difference between the Town's original and final budget in 2011.

F. CAPITAL ASSET AND DEBT ADMINISTRATION

Capital assets. Total investment in capital assets for governmental activities at year end amounted to \$ 28,722,853 (net of accumulated depreciation), a change of \$ (952,172) 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 fiscal year included the following:

- \$ 488,773 for various road work and other infrastructure improvements.
- \$ 326,523 for the purchase of conservation land and other property.
- \$ 305,385 of construction in progress for the Muldoon Park Egress project and architectural/engineering costs for the new Fire Station.
- \$ 108,246 for building improvements, including completion of the Senior Center expansion.
- \$ 153,492 for various capital equipment and improvements, including replacement computer servers.
- \$ (2,334,591) for current year depreciation expense.



Additional information on capital assets can be found in the Notes to Financial Statements.

Long-term debt. At the end of the current fiscal year, total bonded debt outstanding was \$ 3,748,337, all of which was backed by the full faith and credit of the government.

Additional information on 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 ASSETS

DECEMBER 31, 2011

	Governmental <u>Activities</u>
ASSETS	
Current:	
Cash and short-term investments	\$ 13,397,688
Investments	725,560
Receivables, net of allowance for uncollectibles:	
Taxes	1,377,239
Departmental	70,948
Intergovernmental	5,192
Other	9,896
Due from agency funds	870
Other assets	38,959
Noncurrent:	
Receivables, net of allowance for uncollectibles:	
Taxes	84,867
Land and construction in progress	6,525,311
Capital assets, net of accumulated depreciation	<u>22,197,542</u>
TOTAL ASSETS	44,434,072
LIABILITIES	
Current:	
Accounts payable	320,392
Accrued liabilities	165,446
Due to school district	9,107,798
Other	225,436
Current portion of long-term liabilities:	
Bonds payable	436,083
Capital leases	104,046
Compensated absences	125,000
Noncurrent:	
Bonds payable, net of current portion	3,312,254
Compensated absences, net of current portion	<u>425,912</u>
TOTAL LIABILITIES	14,222,367
NET ASSETS	
Invested in capital assets	24,870,470
Restricted for:	
Grants and other	1,219,128
Permanent funds:	
Nonexpendable	553,717
Expendable	72,295
Unrestricted	<u>3,496,095</u>
TOTAL NET ASSETS	<u>\$ 30,211,705</u>

See notes to the financial statements.



TOWN OF PELHAM, NEW HAMPSHIRE

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED DECEMBER 31, 2011

		Program Revenues			Net (Expenses) Revenues and Changes in Net Assets
		Charges for	Operating	Capital	
	Expenses	Services	Grants and	Grants and	Governmental
			Contributions	Contributions	Activities
Governmental Activities:					
General government	\$ 4,371,400	\$ 112,651	\$ 56,807	\$ 60	\$ (4,201,882)
Public safety	4,226,415	349,693	64,205	19,137	(3,793,380)
Highways and streets	3,126,297	19,090	-	335,010	(2,772,197)
Sanitation	573,837	78,388	38	-	(495,411)
Health	87,511	-	1	-	(87,510)
Welfare	60,611	14,064	-	-	(46,547)
Culture and recreation	847,326	506,442	57,610	70,695	(212,579)
Conservation	49,893	-	170,408	-	120,515
Debt service	175,119	-	-	-	(175,119)
Total	<u>\$ 13,518,409</u>	<u>\$ 1,080,328</u>	<u>\$ 349,069</u>	<u>\$ 424,902</u>	(11,664,110)
General Revenues and Contributions:					
					8,505,697
					230,085
					2,086,448
					576,148
					1,211
					6,573
Total general revenues and contributions					<u>11,406,162</u>
Change in Net Assets					(257,948)
Net Assets:					
Beginning of year					<u>30,469,653</u>
End of year					<u>\$ 30,211,705</u>

See notes to the financial statements.



TOWN OF PELHAM, NEW HAMPSHIRE

GOVERNMENTAL FUNDS

BALANCE SHEET

DECEMBER 31, 2011

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS			
Cash and short-term investments	\$ 12,257,734	\$ 1,139,954	\$ 13,397,688
Investments	146,374	579,186	725,560
Receivables:			
Taxes	1,499,596	-	1,499,596
Departmental	56,461	14,487	70,948
Intergovernmental	5,192	-	5,192
Other	9,886	10	9,896
Due from other funds	329,535	444,530	774,065
Other assets	38,959	-	38,959
TOTAL ASSETS	\$ 14,343,737	\$ 2,178,167	\$ 16,521,904
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 318,349	\$ 2,043	\$ 320,392
Accrued liabilities	104,616	-	104,616
Deferred revenues	929,807	-	929,807
Due to school district	9,107,798	-	9,107,798
Due to other funds	444,530	328,665	773,195
Other liabilities	225,436	-	225,436
TOTAL LIABILITIES	11,130,536	330,708	11,461,244
Fund Balances:			
Nonspendable	38,959	553,717	592,676
Restricted	-	1,291,423	1,291,423
Committed	585,585	2,319	587,904
Unassigned	2,588,657	-	2,588,657
TOTAL FUND BALANCES	3,213,201	1,847,459	5,060,660
TOTAL LIABILITIES AND FUND BALANCES	\$ 14,343,737	\$ 2,178,167	\$ 16,521,904

See notes to the financial statements.



TOWN OF PELHAM, NEW HAMPSHIRE

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

DECEMBER 31, 2011

Total governmental fund balances	\$ 5,060,660
<ul style="list-style-type: none">• Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	28,722,853
<ul style="list-style-type: none">• Revenues are reported on the accrual basis of accounting and are not deferred until collection.	892,317
<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.	(60,830)
<ul style="list-style-type: none">• 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>(4,403,295)</u>
Net assets of governmental activities	\$ <u>30,211,705</u>

See notes to the financial statements.



TOWN OF PELHAM, NEW HAMPSHIRE
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2011

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
Revenues:			
Property taxes	\$ 8,518,315	\$ -	\$ 8,518,315
Interest, penalties and other taxes	244,436	99,638	344,074
Licenses, permits and fees	2,159,673	25,532	2,185,205
Intergovernmental	886,168	99,913	986,081
Charges for services	582,090	422,893	1,004,983
Investment income	1,499	17,860	19,359
Miscellaneous	<u>57,941</u>	<u>171,472</u>	<u>229,413</u>
Total Revenues	12,450,122	837,308	13,287,430
Expenditures:			
Current:			
General government	4,412,882	25,382	4,438,264
Public safety	3,897,464	321,431	4,218,895
Highways and streets	1,638,140	4,000	1,642,140
Sanitation	565,192	-	565,192
Health	87,511	-	87,511
Welfare	60,611	-	60,611
Culture and recreation	599,450	463,988	1,063,438
Conservation	44,459	291,957	336,416
Debt service	<u>718,413</u>	<u>-</u>	<u>718,413</u>
Total Expenditures	<u>12,024,122</u>	<u>1,106,758</u>	<u>13,130,880</u>
Excess (deficiency) of revenues over expenditures	426,000	(269,450)	156,550
Other Financing Sources (Uses):			
Transfers in	45,000	100,000	145,000
Transfers out	<u>(100,000)</u>	<u>(45,000)</u>	<u>(145,000)</u>
Total Other Financing Sources (Uses)	<u>(55,000)</u>	<u>55,000</u>	<u>-</u>
Change in fund balance	371,000	(214,450)	156,550
Fund Equity, at Beginning of Year, as restated	<u>2,842,201</u>	<u>2,061,909</u>	<u>4,904,110</u>
Fund Equity, at End of Year	<u>\$ 3,213,201</u>	<u>\$ 1,847,459</u>	<u>\$ 5,060,660</u>

See notes to the financial statements.



TOWN OF PELHAM, NEW HAMPSHIRE
 RECONCILIATION OF THE STATEMENT OF REVENUES
 EXPENDITURES, AND CHANGES IN FUND BALANCES OF
 GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
 FOR THE YEAR ENDED DECEMBER 31, 2011

NET CHANGES IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS	\$ 156,550
<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	1,382,419
Depreciation	(2,334,591)
<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. 	(26,969)
<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 assets: 	
Repayments of debt	534,283
<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. 	9,011
<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. 	21,349
CHANGE IN NET ASSETS OF GOVERNMENTAL ACTIVITIES	\$ <u>(257,948)</u>

See notes to the financial statements.



TOWN OF PELHAM, NEW HAMPSHIRE

GENERAL FUND

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

FOR THE YEAR ENDED DECEMBER 31, 2011

	Budgeted Amounts			Variance with Final Budget
	Original Budget	Final Budget	Actual Amounts	Positive (Negative)
Revenues and Other Sources:				
Property taxes	\$ 8,469,095	\$ 8,469,095	\$ 8,469,095	\$ -
Interest, penalties and other taxes	182,919	182,919	244,436	61,517
Licenses, permits and fees	2,126,100	2,126,100	2,159,673	33,573
Intergovernmental	886,009	886,009	886,168	159
Charges for services	526,380	526,380	582,090	55,710
Investment income	3,000	3,000	1,210	(1,790)
Miscellaneous	2,600	2,600	6,573	3,973
Transfers in	45,000	45,000	45,000	-
Use of fund balance	980,000	980,000	980,000	-
Total Revenues and Other Sources	13,221,103	13,221,103	13,374,245	153,142
Expenditures and Other Uses:				
General government	5,088,584	5,088,584	4,412,882	675,702
Public safety	4,193,271	4,193,271	3,895,706	297,565
Highways and streets	1,668,871	1,668,871	1,663,872	4,999
Sanitation	528,587	528,587	565,192	(36,605)
Health	91,411	91,411	87,511	3,900
Welfare	85,440	85,440	60,611	24,829
Culture and recreation	592,375	592,375	599,450	(7,075)
Conservation	48,997	48,997	44,459	4,538
Debt service	723,567	723,567	718,413	5,154
Transfers out	200,000	200,000	200,000	-
Total Expenditures and Other Uses	13,221,103	13,221,103	12,248,096	973,007
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ -	\$ -	\$ 1,126,149	\$ 1,126,149

See notes to the financial statements.



TOWN OF PELHAM, NEW HAMPSHIRE
FIDUCIARY FUNDS
STATEMENT OF FIDUCIARY NET ASSETS
DECEMBER 31, 2011

	Agency Funds
<u>ASSETS</u>	
Cash and short-term investments	\$ 709,115
Investments	<u>154,066</u>
Total Assets	<u>\$ 863,181</u>
<u>LIABILITIES</u>	
Due to general fund	\$ 870
Other liabilities:	
School District funds:	
Impact fees	31,899
Capital reserve funds	212,723
Trust, gift, and scholarship funds	69,006
Escrow deposits	540,155
Other private trust funds	<u>8,528</u>
Total Liabilities	<u>\$ 863,181</u>

See notes to the financial statements.



TOWN OF PELHAM, NEW HAMPSHIRE

Notes to Financial Statements

1. Summary of Significant Accounting Policies

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

A. Reporting Entity

The government 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 fiscal year 2011, it was determined that no entities met the required GASB 39 criteria of component units.

B. Government-Wide and Fund Financial Statements

Government-Wide Financial Statements

The government-wide financial statements (i.e., the Statement of Net Assets 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 government considers property tax revenues to be available if they are collected within 60 days of the end of the current fiscal 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 government 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 fiscal 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. No significant inventory balances were on hand in governmental funds.

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 government 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.

Property, plant and equipment 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 government'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 assets.

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 assets".

Fund Balance – In general, fund balance represents the difference between current assets and current liabilities. 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 Assets - Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt, consist 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 assets are 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. All other net assets are 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 fiscal 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)	\$ 12,450,122	\$ 12,024,122
Other financing sources/uses (GAAP Basis)	<u>45,000</u>	<u>100,000</u>
Subtotal (GAAP Basis)	12,495,122	12,124,122
Adjust tax revenue to accrual basis	(49,220)	-
Reverse beginning of year appropriation carryforwards from expenditures	-	(95,319)
Add end-of-year appropriation carryforwards from expenditures	-	119,293
Recognize use of fund balance as funding source	980,000	-
Reverse effect of combining capital reserve funds with general fund	<u>(51,657)</u>	<u>100,000</u>
Budgetary Basis	<u>\$ 13,374,245</u>	<u>\$ 12,248,096</u>

3. Cash and Short-Term Investments

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, 2011, none of the Town's bank balance of \$ 13,032,137 was exposed to custodial credit risk as uninsured, uncollateralized, or collateral held by pledging bank's trust department not in the Town's name.

The Town also maintains various trust and fiduciary funds managed by the Trustees of Trust Funds (Trustees). As of December 31, 2011, \$ 918,519 of the Trustees' short-term cash and investment balances totaling \$ 1,168,519 was exposed to custodial credit risk as uninsured, uncollateralized, or collateral held by pledging bank's trust department not in the Town's name.

4. Investments

A. 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 investor rule” as defined in RSA 31:25-b, whereby “a prudent investment is one which a prudent man would purchase for his own investment having primarily in view the preservation of the principal and the amount and regularity of the income to be derived therefrom.” The Town's investment policy is in accordance with this statute.

As of December 31, 2011, the Town held investments totaling \$ 254,218 in various certificates of deposit. These investments are exempt from rating disclosure and were fully insured by the FDIC and by collateral held by the Bank of New York in the name of Sovereign Bank.

The Trustees manage and invest funds in accordance with the prudent investor rule. At December 31, 2011, the Trustees held investments in various fixed income and equity mutual funds valued at \$ 625,408. All of these investment types are exempt from rating disclosures.

B. Custodial Credit Risk

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, a government will 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, 2011, none of the Town's or Trustees' investments were exposed to custodial credit risk.

C. Concentration of Credit Risk

The Town does not have a formal investment policy and the Trustees' investment policy does not specifically limit the amount of funds that may be invested in any one issuer.

As of December 31, 2011, 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, 2011 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, 2011, interest rate risks associated with the Trustees' investments in various fixed income mutual funds cannot reasonably be determined.

5. 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 fiscal 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, 2011 consist of the following:

Property taxes

2011 levy	\$ 1,234,388
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Unredeemed tax liens

2010 levy	204,029	
2009 levy	57,498	
2008 levy	2,251	
Prior levies	<u>1,430</u>	
		<u>265,208</u>
Total taxes receivable		\$ <u>1,499,596</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.

6. 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	\$ 30,860
Unredeemed tax liens	\$ 6,630

7. Intergovernmental Receivables

This balance represents reimbursements requested from Federal and/or State agencies for expenditures incurred in fiscal 2011.

8. 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, 2011 balances in interfund receivable and payable accounts:



<u>Fund</u>	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
General Fund	\$ 329,535	\$ 444,530
Nonmajor Governmental Funds:		
<u>Special Revenue Funds:</u>		
Ambulance revolving	65,000	-
PD/FD special detail fund	-	10,076
Recreation revolving	70,861	-
Firearm license fees	-	7,593
Drug forfeiture fund	-	8,487
Conservation commission	11,789	-
FEMA fund	193,676	-
Village Green tree fund	-	340
Cable fund	9,289	-
Skate park fund	41,440	-
Road study funds	20,500	-
Town grant funds	19,576	11,529
Fire impact fees	-	211,614
Recreation impact fees	-	38,055
Expendable trust funds	10,080	-
<u>Capital Project Funds:</u>		
Senior Center	2,319	-
Municipal Building	-	40,971
Fiduciary Funds:		
<u>Agency Funds</u>		
Escrow deposits	-	870
Total	<u>\$ 774,065</u>	<u>\$ 774,065</u>

9. Capital Assets

Capital asset activity for the year ended December 31, 2011 was as follows
(in thousands):

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental Activities:				
Capital assets, being depreciated:				
Buildings and improvements	\$ 6,136	\$ 290	\$ -	\$ 6,426
Vehicles, machinery and equipment	4,068	153	-	4,221
Infrastructure	59,535	489	-	60,024
Total capital assets, being depreciated	69,739	932	-	70,671
Less accumulated depreciation for:				
Buildings and improvements	(1,528)	(170)	-	(1,698)
Vehicles, machinery and equipment	(2,711)	(235)	-	(2,946)
Infrastructure	(41,899)	(1,930)	-	(43,829)
Total accumulated depreciation	(46,138)	(2,335)	-	(48,473)
Total capital assets, being depreciated, net	23,601	(1,403)	-	22,198

(continued)



(continued)

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, not being depreciated:				
Land	5,893	327	-	6,220
Construction in progress	181	305	(181)	305
Total capital assets, not being depreciated	6,074	632	(181)	6,525
Governmental activities capital assets, net	\$ 29,675	\$ (771)	\$ (181)	\$ 28,723

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

Governmental Activities:	
General government	\$ 84
Public safety	232
Highways and streets*	1,948
Sanitation	12
Culture and recreation	59
Total depreciation expense - governmental activities	\$ 2,335

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

10. Accounts Payable and Accrued Liabilities

Accounts payable and accrued liabilities represent 2011 expenditures paid after December 31, 2011.

11. Deferred Revenue

Governmental funds report *deferred revenue* in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period.

The balance of the General Fund *deferred revenues* account is equal to the total of all December 31, 2011 receivable balances, except property taxes that are accrued for subsequent 60-day collections.

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, 2011:



<u>Fiscal Year</u>	<u>Capital Leases</u>	<u>Operating Leases</u>
2012	\$ 108,910	\$ 66,870
2013	-	7,641
2014	-	7,641
2015	-	3,780
2016	-	3,780
Total minimum lease payments	108,910	89,712
Less amounts representing interest	4,864	-
Present Value of Minimum Lease Payments	<u>\$ 104,046</u>	<u>\$ 89,712</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 12/31/11</u>
Spring Street extension	11/23/14	4.75%	\$ 83,337
Conservation land	03/10/16	4.15%	585,000
Municipal complex	08/15/22	4.11%	3,080,000
Total Governmental Activities:			<u>\$ 3,748,337</u>

B. Future Debt Service

The annual payments to retire all general obligation long-term debt outstanding as of December 31, 2011 are as follows:

<u>Governmental</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2012	\$ 436,083	\$ 157,681	\$ 593,764
2013	437,365	140,503	577,868
2014	439,889	122,574	562,463
2015	410,000	104,884	514,884
2016	345,000	88,290	433,290
2017 - 2021	1,400,000	256,340	1,656,340
2022 - 2026	280,000	13,300	293,300
Total	<u>\$ 3,748,337</u>	<u>\$ 883,572</u>	<u>\$ 4,631,909</u>

**C. Changes in General Long-Term Liabilities**

During the year ended December 31, 2011, the following changes occurred in long-term liabilities (in thousands):

	Total Balance 1/1/11	Additions	Reductions	Total Balance 12/31/11	Less Current Portion	Equals Long-Term Portion 12/31/11
<u>Governmental Activities</u>						
Bonds payable	\$ 4,183	\$ -	\$ (435)	\$ 3,748	\$ (436)	\$ 3,312
Other:						
Capital lease	203	-	(99)	104	(104)	-
Compensated absences	572	27	(48)	551	(125)	426
Total	<u>\$ 4,958</u>	<u>\$ 27</u>	<u>\$ (582)</u>	<u>\$ 4,403</u>	<u>\$ (665)</u>	<u>\$ 3,738</u>

14. Restricted Net Assets

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

Permanent fund restricted net assets are 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.

15. Governmental Funds - Balances

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

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

The following types of fund balances are reported at December 31, 2011:

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



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

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

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

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

Following is a breakdown of the Town's fund balances at December 31, 2011:

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
Nonspendable			
Reserve for inventory	\$ 38,959	\$ -	\$ 38,959
Nonexpendable permanent funds	-	553,717	553,717
Total Nonexpendable	<u>38,959</u>	<u>553,717</u>	<u>592,676</u>
Restricted			
Special revenue funds	-	1,219,128	1,219,128
Expendable permanent funds	-	72,295	72,295
Total Restricted	<u>-</u>	<u>1,291,423</u>	<u>1,291,423</u>
Committed			
Article carryforwards	119,293	-	119,293
Capital project funds	-	2,319	2,319
Capital reserve funds	466,292	-	466,292
Total Committed	<u>585,585</u>	<u>2,319</u>	<u>587,904</u>
Unassigned	<u>2,588,657</u>	-	<u>2,588,657</u>
Total Unassigned	<u>2,588,657</u>	-	<u>2,588,657</u>
Total Fund Balance	<u>\$ 3,213,201</u>	<u>\$ 1,847,459</u>	<u>\$ 5,060,660</u>

**16. 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	\$ 2,588,657
Deferred revenues	<u>929,807</u>
Tax Rate Setting Balance	<u>\$ 3,518,464</u>

17. Subsequent Events**Debt**

Subsequent to December 31, 2011, the Town voted to appropriate \$ 3,900,000 for the construction of a new fire station. This appropriation is funded by \$ 2,100,000 of unassigned fund balance, \$ 423,393 in fire impact fees, and \$ 1,376,607 in general taxation.

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, 2011.

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 (2007, 2009, etc.).

In 2011, the Town was required to contribute 8.80% to the System for its eligible *Group I* employees and 19.95% for its eligible *Group II* employees. The Town's total contributions to the System for the years ended December 31, 2011, 2010, and 2009 were \$ 777,083, \$ 623,202, and \$ 545,349, 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 government 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 fiscal years.

22. Beginning Fund Balance Restatement

The Town's beginning (January 1, 2011) fund balances have been restated as follows:

Fund Basis Financial Statements:

	General Fund	Nonmajor Governmental Funds
As previously reported	\$ 2,527,566	\$ 2,376,544
Reclassify capital reserve funds	<u>314,635</u>	<u>(314,635)</u>
As restated	<u>\$ 2,842,201</u>	<u>\$ 2,061,909</u>



TOWN OF PELHAM, NEW HAMPSHIRE

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

DECEMBER 31, 2011

	Special Revenue Funds							
	Ambulance Revolving Fund	PD/FD Special Detail Fund	Recreation Revolving Fund	Pelham Public Library	Firearm License Fees	Drug Forfeiture Fund	Conservation Commission Fund	FEMA Fund
<u>ASSETS</u>								
Cash and short-term investments	\$ -	\$ -	\$ -	\$ 19,070	\$ 13,522	\$ 25,118	\$ 164,103	\$ -
Investments	-	-	-	-	-	-	-	-
Accounts receivable	-	14,487	-	-	10	-	-	-
Due from other funds	65,000	-	70,861	-	-	-	11,789	193,676
Total Assets	\$ 65,000	\$ 14,487	\$ 70,861	\$ 19,070	\$ 13,532	\$ 25,118	\$ 175,892	\$ 193,676
<u>LIABILITIES AND FUND BALANCE</u>								
Liabilities:								
Accounts payable	\$ -	\$ -	\$ 928	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	10,076	-	-	7,593	8,487	-	-
Total Liabilities	-	10,076	928	-	7,593	8,487	-	-
Fund Balances:								
Nonspendable	-	-	-	-	-	-	-	-
Restricted	65,000	4,411	69,933	19,070	5,939	16,631	175,892	193,676
Committed	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
Total Fund Balance	65,000	4,411	69,933	19,070	5,939	16,631	175,892	193,676
Total Liabilities and Fund Balance	\$ 65,000	\$ 14,487	\$ 70,861	\$ 19,070	\$ 13,532	\$ 25,118	\$ 175,892	\$ 193,676

(continued)



TOWN OF PELHAM, NEW HAMPSHIRE

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

DECEMBER 31, 2011

(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	Recreation Impact Fees
<u>ASSETS</u>								
Cash and short-term investments	\$ 7,155	\$ -	\$ 7,791	\$ -	\$ -	\$ 352,536	\$ 12,629	\$ 38,868
Investments	-	-	-	-	-	-	-	-
Accounts receivable	-	-	-	-	-	-	-	-
Due from other funds	-	9,289	41,440	20,500	19,576	-	-	-
Total Assets	<u>\$ 7,155</u>	<u>\$ 9,289</u>	<u>\$ 49,231</u>	<u>\$ 20,500</u>	<u>\$ 19,576</u>	<u>\$ 352,536</u>	<u>\$ 12,629</u>	<u>\$ 38,868</u>
<u>LIABILITIES AND FUND BALANCE</u>								
Liabilities:								
Accounts payable	\$ -	\$ 851	\$ -	\$ -	\$ 264	\$ -	\$ -	\$ -
Due to other funds	340	-	-	-	11,529	211,614	-	38,055
Total Liabilities	340	851	-	-	11,793	211,614	-	38,055
Fund Balances:								
Nonspendable	-	-	-	-	-	-	-	-
Restricted	6,815	8,438	49,231	20,500	7,783	140,922	12,629	813
Committed	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
Total Fund Balance	<u>6,815</u>	<u>8,438</u>	<u>49,231</u>	<u>20,500</u>	<u>7,783</u>	<u>140,922</u>	<u>12,629</u>	<u>813</u>
Total Liabilities and Fund Balance	<u>\$ 7,155</u>	<u>\$ 9,289</u>	<u>\$ 49,231</u>	<u>\$ 20,500</u>	<u>\$ 19,576</u>	<u>\$ 352,536</u>	<u>\$ 12,629</u>	<u>\$ 38,868</u>

(continued)



TOWN OF PELHAM, NEW HAMPSHIRE

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

DECEMBER 31, 2011

(continued)

	Special Revenue Funds			Permanent Funds			Total
	Expendable Trust Funds	Subtotals	Capital Project Funds	Cemetery Trust Funds	Library Trust Funds	Subtotals	Nonmajor Governmental Funds
ASSETS							
Cash and short-term investments	\$ 411,365	\$ 1,052,157	\$ 40,971	\$ 41,629	\$ 5,197	\$ 46,826	\$ 1,139,954
Investments	-	-	-	518,919	60,267	579,186	579,186
Accounts receivable	-	14,497	-	-	-	-	14,497
Due from other funds	10,080	442,211	2,319	-	-	-	444,530
Total Assets	\$ 421,445	\$ 1,508,865	\$ 43,290	\$ 560,548	\$ 65,464	\$ 626,012	\$ 2,178,167
LIABILITIES AND FUND BALANCE							
Liabilities:							
Accounts payable	\$ -	\$ 2,043	\$ -	\$ -	\$ -	\$ -	\$ 2,043
Due to other funds	-	287,694	40,971	-	-	-	328,665
Total Liabilities	-	289,737	40,971	-	-	-	330,708
Fund Balances:							
Nonspendable	-	-	-	493,449	60,268	553,717	553,717
Restricted	421,445	1,219,128	-	67,099	5,196	72,295	1,291,423
Committed	-	-	2,319	-	-	-	2,319
Assigned	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-
Total Fund Balance	421,445	1,219,128	2,319	560,548	65,464	626,012	1,847,459
Total Liabilities and Fund Balance	\$ 421,445	\$ 1,508,865	\$ 43,290	\$ 560,548	\$ 65,464	\$ 626,012	\$ 2,178,167



TOWN OF PELHAM, NEW HAMPSHIRE

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2011

	Special Revenue Funds							
	Ambulance Revolving Fund	PD/FD Special Detail Fund	Recreation Revolving Fund	Pelham Public Library	Firearm License Fees	Drug Forfeiture Fund	Conservation Commission Fund	FEMA Fund
Revenues:								
Interest, penalties and other taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 99,638	\$ -
Licenses, permits and fees	-	-	-	-	2,135	-	-	-
Intergovernmental	-	-	-	-	-	24,965	-	35,755
Charges for services	25,000	81,391	316,315	187	-	-	-	-
Investment income	-	-	-	-	20	12	3,180	-
Miscellaneous	-	-	-	9,112	-	-	-	-
Total Revenues	25,000	81,391	316,315	9,299	2,155	24,977	102,818	35,755
Expenditures:								
Current:								
General Government	-	-	-	-	-	-	-	-
Public safety	-	81,391	-	-	70	11,634	-	-
Highways and streets	-	-	-	-	-	-	-	-
Culture and recreation	-	-	306,578	8,638	-	-	-	-
Conservation	-	-	-	-	-	-	291,957	-
Total Expenditures	-	81,391	306,578	8,638	70	11,634	291,957	-
Excess (deficiency) of revenues over expenditures	25,000	-	9,737	661	2,085	13,343	(189,139)	35,755
Other Financing Sources (Uses):								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-	-	-
Change in fund balances	25,000	-	9,737	661	2,085	13,343	(189,139)	35,755
Fund Balances, beginning of year, as restated	40,000	4,411	60,196	18,409	3,854	3,288	365,031	157,921
Fund Balances, end of year	\$ 65,000	\$ 4,411	\$ 69,933	\$ 19,070	\$ 5,939	\$ 16,631	\$ 175,892	\$ 193,676

(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, 2011

(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	Recreation Impact Fees
Revenues:								
Interest, penalties and other taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, permits and fees	-	-	-	-	-	18,820	3,827	750
Intergovernmental	-	-	-	-	39,193	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Investment income	23	-	16	-	-	253	7	27
Miscellaneous	400	42,000	-	-	-	-	-	-
Total Revenues	423	42,000	16	-	39,193	19,073	3,834	777
Expenditures:								
Current:								
General Government	342	-	-	-	-	-	-	-
Public safety	-	-	-	-	42,051	186,285	-	-
Highways and streets	-	-	-	4,000	-	-	-	-
Culture and recreation	-	37,257	2	-	-	-	-	-
Conservation	-	-	-	-	-	-	-	-
Total Expenditures	342	37,257	2	4,000	42,051	186,285	-	-
Excess (deficiency) of revenues over expenditures	81	4,743	14	(4,000)	(2,858)	(167,212)	3,834	777
Other Financing Sources (Uses):								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-	-	-
Change in fund balances	81	4,743	14	(4,000)	(2,858)	(167,212)	3,834	777
Fund Balances, beginning of year, as restated	6,734	3,695	49,217	24,500	10,641	308,134	8,795	36
Fund Balances, end of year	\$ 6,815	\$ 8,438	\$ 49,231	\$ 20,500	\$ 7,783	\$ 140,922	\$ 12,629	\$ 813

(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, 2011

(continued)

	Special Revenue Funds			Permanent Funds			Total
	Expendable Trust Funds	Subtotals	Capital Project Funds	Cemetery Trust Funds	Library Trust Funds	Subtotals	Nonmajor Governmental Funds
Revenues:							
Interest, penalties and other taxes	\$ -	\$ 99,638	\$ -	\$ -	\$ -	\$ -	\$ 99,638
Licenses, permits and fees	-	25,532	-	-	-	-	25,532
Intergovernmental	-	99,913	-	-	-	-	99,913
Charges for services	-	422,893	-	-	-	-	422,893
Investment income	290	3,828	-	8,548	5,484	14,032	17,860
Miscellaneous	80,260	131,772	39,700	-	-	-	171,472
Total Revenues	80,550	783,576	39,700	8,548	5,484	14,032	837,308
Expenditures:							
Current:							
General Government	19,000	19,342	-	6,040	-	6,040	25,382
Public safety	-	321,431	-	-	-	-	321,431
Highways and streets	-	4,000	-	-	-	-	4,000
Culture and recreation	15,700	368,175	95,121	-	692	692	463,988
Conservation	-	291,957	-	-	-	-	291,957
Total Expenditures	34,700	1,004,905	95,121	6,040	692	6,732	1,106,758
Excess (deficiency) of revenues over expenditures	45,850	(221,329)	(55,421)	2,508	4,792	7,300	(269,450)
Other Financing Sources (Uses):							
Transfers in	100,000	100,000	-	-	2,300	2,300	102,300
Transfers out	(47,300)	(47,300)	-	-	-	-	(47,300)
Total Other Financing Sources (Uses)	52,700	52,700	-	-	2,300	2,300	55,000
Change in fund balances	98,550	(168,629)	(55,421)	2,508	7,092	9,600	(214,450)
Fund Balances, beginning of year, as restated	322,895	1,387,757	57,740	558,040	58,372	616,412	2,061,909
Fund Balances, end of year	\$ 421,445	\$ 1,219,128	\$ 2,319	\$ 560,548	\$ 65,464	\$ 626,012	\$ 1,847,459

**2012 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*****Bookkeeper:******Dayanand Ramgopaul******Finance Department Consists
of:******Accounts Payable
Accounts Receivable
Human Resources
Payroll***

Description	2012 Revenue
Property Tax	33,471,225
Land Use	3,667
Current Use Interest	0
Yield Taxes	4,222
Excavation Tax	0
Property Tax Interest	120,675
Yield Tax Interest	0
Tax Collector Miscellaneous Revenue	269
Tax Lien Interest	2,725
Pilot Payments	27,601
<i>Tax Collector Total</i>	33,630,384
UCC Filing & Certificates	2,582
Motor Vehicles Decal Fees	50,343
Town MV Title Fees	5,416
Town MV Registration Fees	2,083,964
Planning-Copier Fees	1,138
Building Permits	40,684
Electrical Permits	13,550
Well Water Permit	525
Plumbing Permits	8,225
Junk License Renewal Fees	75
Occupancy Permits	800
Re-inspection Fees	-1,300
Town Dog License Fees	5,819
Dog Fines & Penalties	491
State Dog License Fees	676
Animal Control Pop Fee	2,594
Dog License Contra	-3,538
Boat Taxes	28,118
Boat Fee Contra	-20,228
Hunting/Fishing License	8,097
Hunting/Fishing Contra	-7,859
Wetlands Applications	17
Vital Statistics	13,526
VS – Contra	-10,360
Town Clerk - Notary Public Fee	1,745
Miscellaneous	-5,772
<i>Town Clerk Total</i>	2,219,327
NH Shared Rev/Meal	575,198
NH Highway Block Grant	274,044
Conservation Sign Revenue	363
NH/Fed Forest Land Reimb	57
PB - Late Fees/Stop Work	475
PB-Application Fees	3,270
<i>Planning Board Total</i>	3,745

***THIS REPORT HAS NOT BEEN AUDITED**

**2012 Town of Pelham Revenues* (cont.)**

Description	2012 Revenue
Assessing-Copy Fees	502
PD Court Fines	6,840
PD Alarm Permits	75
PD Misc (inmate phone,etc)	50
PD Special Details	27,781
PD Witness Fees	2,992
PD Insurance Fees	1,680
PD Police (Reimb) Grants	0
PD Total	39,417
PD Parking Violations	750
FD Ambulance Fees	233,117
FD Miscellaneous	6,684
FD HAZMAT Recovery	0
FD Reimb Grants	0
FD Total	240,551
Cable Cable Income	192,226
Cemetery - Open & Close	22,805
Cemetery – Cremation	8,200
Cemetery – Lots	9,800
Cemetery - Maintenance Fund	16,760
Cemetery Total	57,565
Welfare Reimbursements	120
Transfer - Recycle Lt Iron	11,887
Transfer Recycling/Aluminum	1,074
Transfer - ABC Rev	792
Transfer - CFCC/HCFC Disposal	4,390
Transfer - Recycling Paper	0
Transfer - TV & Monitors	11,513
Transfer - DEMO C&D	2,564
Transfer - Veg Oil	1,838
Transfer – Microwaves	760
Transfer - Recycle Bins	0
Transfer – Propane	20
Transfer – Compost	48
Transfer - Pick Ups	1,970
Batteries	1,342
Transfer – Clothing	1,995
Transfer – Furniture	1,722
Transfer Total	41,915
Sale of Property	0
Rental of Town Property	0
Highway - Plowing Private Roads	20,056
Interest Earned - Money Fund	10,251
Interest Earned-NHDIP	548
Misc. Interest Revenue	102
Miscellaneous Revenue	-4,449
Hawkers & Peddlers	200
Selectmen Total	26,709

*** THIS REPORT HAS NOT BEEN AUDITED**

**2012 Town of Pelham Expenses***

Description	2012 Total Expended
Selectmen – Salaries	253,859
Selectmen – Supplies	4,279
Selectmen – Telephone	6,243
Selectmen – Repairs	2,001
Selectmen – Rentals	616
Selectmen - New Equipment	0
Selectmen – Expenses	69,104
Selectmen – Specials	44,107
Selectmen Total	380,209
Bud Com – Salaries	1,115
Bud Com – Supplies	162
Bud Com Total	1,277
Trust Fund – Supplies	0
Trust Fund – Expense	0
Trust Fund – Specials	0
Trust Fund Total	0
Town Clerk – Salaries	178,899
Town Clerk – Supplies	15,144
Town Clerk – Telephone	98
Town Clerk – Rentals	616
Town Clerk – Expenses	9,389
Town Clerk Total	204,146
Elections – Salaries	6,974
Elections – Supplies	8,274
Elections – Expenses	0
Election Total	15,248
Assessor – Salaries	37,450
Assessor – Supplies	1,597
Assessor – Telephone	49
Assessor – Rentals	616
Assessor – Expenses	60,945
Assessor - Specials	14,147
Assessor Total	114,804
Treasurer - Salaries	4,500
Treasurer - Supplies	102
Treasurer - Expense	2,625
Treasurer - Specials	905
Treasurer Total	8,132
Legal - Expenses	140,909
Retirement - Expense	1,041,440

***THIS REPORT HAS NOT BEEN AUDITED**

**2012 Town of Pelham Expenses* (cont.)**

Description	2012 Total Expended
Planning - Salaries	211,181
Planning - Supplies	5,733
Planning - Telephone	870
Planning - Gas & Oil	344
Planning - Repairs	1,328
Planning - Rentals	616
Planning - Expenses	22,150
Planning - Specials	1,179
Planning Total	243,401
Town Building - Salaries	0
Town Buildings - Supplies	10,392
Town Buildings - Electric	84,539
Town Buildings - Phones/Cable	19,991
Town Building - Water/Pennichuck	12,664
Town Buildings Heat/Pro/Oil	91,018
Town Buildings Repairs	67,760
Town Buildings New Equip	45,672
Town Buildings Expenses	274,044
Town Buildings Total	606,081
Cemetery - Salaries	78,179
Cemetery - Supplies	4,617
Cemetery - Telephone	1,705
Cemetery - Gas & Oil	2,503
Cemetery - Repairs	539
Cemetery - Rentals	1,120
Cemetery - New Equip	1,097
Cemetery - Expenses	1,871
Cemetery - Specials	52,162
Cemetery Total	143,793
Insurance - Expense	1,546,128
Police - Salaries	2,037,149
Police - Supplies	49,919
Police - Telephone	20,506
Police - Gas & Oil	57,638
Police - Repairs	49,803
Police - Rentals	6,581
Police - New Equipment	94,035
Police - Expenses	85,991
Police Total	2,401,622

* THIS REPORT HAS NOT BEEN AUDITED

**2012 Town of Pelham Expenses* (cont.)**

Description	2012 Total Expended
Fire - Salaries	1,357,615
Fire - Supplies	44,546
Fire - Telephone	16,851
Fire - Gas & Oil	19,263
Fire - Repairs	76,238
Fire - Rentals	39,491
Fire - New Equipment	57,771
Fire - Expenses	28,652
Fire - Specials	15,490
Fire Total	1,655,918
Emergency Mgmt - Salaries	807
Emergency Mgmt - Supplies	16
Emergency Mgmt - Gas & Oil	0
Emergency Mgmt - Repairs	561
Emergency Mgmt - New Equip	1,548
Emergency Mgmt Total	2,932
Highway - Salaries	409,604
Highway - Supplies	201,102
Highway - Telephone	3,620
Highway - Gas & Oil	38,762
Highway - Repairs	41,039
Highway - Rentals	131,282
Highway - New Equipment	70,996
Highway - Expenses	42,758
Highway - Specials	243,000
Highway Total	1,182,164
Transfer Station - Salaries	203,528
Transfer - Supplies	954
Transfer - Telephone	2,199
Transfer - Gas & Oil	4,655
Transfer - Repairs	10,652
Transfer - Rentals	0
Transfer - New Equip	0
Transfer - Expenses	315,769
Transfer Total	537,757
Health Officer - Expenses	2,500
Health Officer - Specials	37,516
Health Officer Total	40,016

* THIS REPORT HAS NOT BEEN AUDITED

**2012 Town of Pelham Expenses* (cont.)**

Description	2012 Total Expended
<i>Health Services - Expenses</i>	46,235
Human Services - Salaries	14,888
Human Services - Expenses	47,593
<i>Human Services Total</i>	62,481
Recreation - Salaries	137,078
Recreation - Supplies	3,856
Recreation - Telephone	2,892
Recreation - Gas & Oil	1,036
Recreation - Repairs	5,528
Recreation - Rentals	6,401
Recreation - New Equipment	0
Recreation - Expenses	20,982
Recreation - Specials	0
<i>Recreation Total</i>	177,775
Cable - Salaries	81,132
Cable - Supplies	1,064
Cable - Telephone	4,432
Cable - Repairs	6,435
Cable - New Equipment	500
Cable - Expenses	150
<i>Cable Total</i>	93,714
Senior Citizens - Salaries	70,559
Senior Citizens - Supplies	159
Senior Citizens - Telephone	2,561
Senior Citizens - Gas & Oil	3,088
Senior Citizens - Repairs	1,764
Senior Citizens - Rentals	2,947
Senior Citizens - Expenses	2,417
<i>Senior Citizens Total</i>	83,495
Library - Salaries	179,435
Library - Supplies	4,429
Library - Telephone	478
Library - Repairs	785
Library - New Equipment	2,056
Library - Expenses	3,469
Library - Specials	33,487
<i>Library Total</i>	224,139
<i>Town Celebrations - Expenses</i>	4,803

* THIS REPORT HAS NOT BEEN AUDITED

**2012 Town of Pelham Expenses* (cont.)**

Description	2012 Total Expended
Conservation Comm - Salaries	744
Cons Comm - Supplies	8
Cons Comm - Expenses	858
<i>Conservation Total</i>	<i>1,610</i>
<i>Debt Service Principal</i>	<i>534,476</i>
<i>Debt Service - Interest</i>	<i>167,862</i>
<i>Interest - TAN Notes</i>	<i>0</i>
TOTAL EXPENDITURES	11,622,549

*** THIS REPORT HAS NOT BEEN AUDITED**



TOWN OF PELHAM
2012 COMPARATIVE BUDGET TO ACTUAL*

DESCRIPTION	BUDGET	EXPENDED
Selectmen	\$478,138	\$398,692
Budget Committee	4,082	1,277
Trustees of the Trust Fund	145	0
Town Clerk	209,197	204,146
Elections	18,785	15,248
Assessing	150,565	114,804
Treasurer	8,331	8,133
Legal	85,000	140,909
Retirement	1,152,199	1,041,440
Planning	284,597	243,401
Town Buildings	524,902	606,081
Cemetery	143,643	143,793
Insurance	1,837,095	1,546,128
Police Department	2,609,941	2,401,622
Fire Department	1,839,187	1,655,918
Emergency Management	8,809	2,932
Highway Department	1,303,821	1,182,164
Transfer Station	570,837	537,757
Health Officer	43,766	40,016
Health Services	46,235	46,235
Human Services	86,480	62,481
Recreation	184,278	177,775
Cable	95,209	93,714
Senior Center	94,891	83,495
Library	230,256	224,139
Town Celebrations	9,055	4,803
Conservation Commission	3,747	1,610
Debt Service Principal	541,310	534,476
Debt Service Interest	166,365	167,862
TOTALS	\$12,730,866	\$11,681,051

* THIS REPORT HAS NOT BEEN AUDITED



2012 MS-7

BUDGET OF A TOWN WITH A MUNICIPAL BUDGET COMMITTEE

MS-7

BUDGET OF THE TOWN WITH A MUNICIPAL BUDGET COMMITTEE

OF: Town of Pelham

BUDGET FORM FOR TOWNS WHICH HAVE ADOPTED
THE PROVISIONS OF RSA 32:14 THROUGH 32:24

Appropriations and Estimates of Revenue for the Ensuing Year January 1, 2012 to December 31, 2012

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): _____

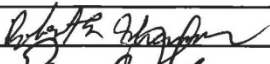
BUDGET COMMITTEE

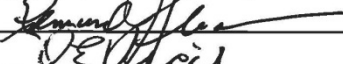
Please sign in ink.


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

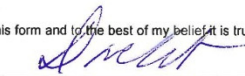


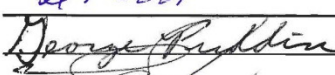


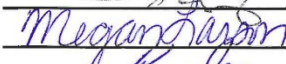


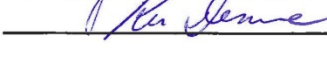












THIS BUDGET SHALL BE POSTED WITH THE TOWN WARRANT

FOR DRA USE ONLY

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

MS-7
Rev. 12/11



2012 MS 7 (pg. 2)

MS-7 Budget - Town of Pelham FY : 2012

1	2	3	4	5	6	7	8	9
ACCT.#	PURPOSE OF APPROPRIATIONS (RSA 32:3.V)	OP Bud. Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	SELECTMEN'S APPROPRIATIONS Ensuing Fiscal Year (Recommended)	(Not Recommended)	BUDGET COMMITTEE'S APPROPRIATIONS Ensuing Fiscal Year (Recommended)	(Not Recommended)
GENERAL GOVERNMENT								
4130-4139	Executive	2	465,655	419,433	482,049		481,965	(84)
4140-4149	Election, Reg. & Vital Statistics	2	214,894	182,701	227,082		227,082	-
4150-4151	Financial Administration	2	194,571	140,585	158,446		158,446	-
4152	Revaluation of Property							
4153	Legal Expense	2	90,000	101,918	85,000		85,000	-
4155-4159	Personnel Administration	2	1,304,829	963,925	1,149,113		1,149,113	-
4191-4193	Planning & Zoning	2	275,452	258,437	286,630		283,697	(2,933)
4194	General Government Buildings	2	518,975	598,725	524,902		524,902	-
4195	Cemeteries	2	142,643	143,271	143,873		143,193	(680)
4196	Insurance	2	1,881,565	1,412,307	1,831,084		1,831,084	-
4197	Advertising & Regional Assoc.							
4199	Other General Government							
PUBLIC SAFETY								
4210-4214	Police	2	2,355,945	2,191,741	2,411,149		2,411,149	-
4215-4219	Ambulance							
4220-4229	Fire	2	1,830,825	1,680,983	1,838,737		1,838,737	-
4240-4249	Building Inspection							
4290-4298	Emergency Management	2	6,501	7,284	8,809		8,809	-
4299	Other (Including Communications)							
AIRPORT/AVIATION CENTER								
4301-4309	Airport Operations							
HIGHWAYS & STREETS								
4311	Administration	2	1,220,488	1,122,369	1,309,233		1,299,233	(10,000)
4312	Highways & Streets		448,383					
4313	Bridges							



2012 MS-7 (pg. 3)

MS-7 Budget - Town of Pelham FY 2012

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 COMM. APPROPRIATIONS Ensuing Fiscal Year (Recommended)	BUDGET COMM. APPROPRIATIONS Ensuing Fiscal Year (Not Recommended)
HIGHWAYS & STREETS (cont.)								
4316	Street Lighting							
4319	Other							
SANITATION								
4321	Administration							
4323	Solid Waste Collection							
4324	Solid Waste Disposal	2	528,587	565,270	563,850		563,850	-
4325	Solid Waste Clean-up							
4326-4329	Sewage Coll. & Disposal & Other							
WATER DISTRIBUTION & TREATMENT								
4331	Administration	2						
4332	Water Services	2						
4335-4339	Water Treatment, Conserv.& Other	2						
ELECTRIC								
4351-4352	Admin. and Generation	2						
4353	Purchase Costs	2						
4354	Electric Equipment Maintenance	2						
4359	Other Electric Costs	2						
HEALTH/WELFARE								
4411	Administration	2	43,266	40,016	43,766		43,766	-
4414	Pest Control	2						
4415-4419	Health Agencies & Hosp. & Other	2	48,145	47,495	46,235		46,235	-
4441-4442	Administration & Direct Assist.	2	85,440	60,498	86,480		86,480	-
4444	Intergovernmental Welfare Payemnts	2						
4445-4449	Vendor Payments & Other	2						

page total

705,438

713,279

740,331

740,331

3

MS-7
Rev. 10/10



2012 MS-7 (pg. 4)

MS-7 Budget - Town of Pelham FY 2012

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	2	184,168	184,450	183,828		183,828	-
4550-4559	Library	2	230,256	232,434	230,256		230,256	-
4583	Patriotic Purposes	2	9,585	8,515	9,055		9,055	-
4589	Other Culture & Recreation	2	168,366	168,309	189,951		190,100	149
CONSERVATION								
4611-4612	Admin. & Purch. of Nat. Resources	2	3,997	2,459	3,747		3,747	-
4619	Other Conservation	2	45,000	42,000				-
4631-4632	Redevelopment and Housing							
4651-4659	Economic Development							
DEBT SERVICE								
4711	Princ.- Long Term Bonds & Notes	2	536,597	533,290	541,310		541,310	-
4721	Interest-Long Term Bonds & Notes	2	186,970	185,123	166,365		166,365	-
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							



2012 MS-7 (pg. 5)

MS-7 Budget - Town of Pelham FY 2012

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 Ensuig Fiscal Year (Recommended)	(Not Recommended)	BUDGET COMMITTEE'S APPROPRIATIONS Ensuig Fiscal Year (Recommended)	(Not Recommended)
OPERATING TRANSFERS OUT (cont.)								
	- Electric							
	- Airport							
4918	To Nonexpendable Trust Funds		100,000	100,000				
4919	To Fiduciary Funds		100,000	100,000				
OPERATING BUDGET TOTAL					12,520,950	-	12,507,402	(13,548)

MS-7
Rev. 10/10

2012 MS-7 (pg. 6)

MS-7 **Budget - Town of Pelham FY 2012**

SPECIAL WARRANT ARTICLES

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

1	2	3	4	5	6	7	8	9
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)
ACCT.#								
4915	To Capital Reserve Fund		100,000	100,000				
4916	To Exp.Tr.Fund		100,000	100,000				
4917	To Health Maint. Trust Funds							
4311	Highway Block Grant	8			275,418		275,418	
SPECIAL ARTICLES RECOMMENDED					275,418	-	275,418	-

****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)
4191	Planning Dept. Vehicle	3			4,668		4,668	
4220	New Ambulance	4			210,000		210,000	
4220	New Fire Station	6			3,900,000		3,900,000	
4210	New Police Officer	7			196,057		196,057	
4619	Raymond Park Maintenance	9			21,350		21,350	
various	Support CBA	10			27,407		27,407	
4191	Beaver Brook Flood Study	11			25,000		25,000	
INDIVIDUAL ARTICLES RECOMMENDED					4,384,482	-	4,384,482	



2012 MS-7 (pg. 7)

MS-7 Budget - Town of Pelham FY 2012

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		43,348	10,200	10,200
3180	Resident Taxes		-	-	-
3185	Timber Taxes		16,276	6,000	6,000
3186	Payment in Lieu of Taxes		36,269	13,000	13,000
3189	Other Taxes	6		423,393	423,393
3190	Interest & Penalties on Delinquent Taxes		113,853	106,000	106,000
	Inventory Penalties		-	-	-
3187	Excavation Tax (\$.02 cents per cu yd)		-	-	-
LICENSES, PERMITS & FEES					
3210	Business Licenses & Permits		2,190	2,500	2,500
3220	Motor Vehicle Permit Fees		2,086,560	1,948,000	1,948,000
3230	Building Permits		43,873	48,200	48,200
3290	Other Licenses, Permits & Fees		24,913	13,250	13,250
3311-3319	FROM FEDERAL GOVERNMENT				
FROM STATE					
3351	Shared Revenues				
3352	Meals & Rooms Tax Distribution		576,082	550,000	550,000
3353	Highway Block Grant	8	309,862	275,418	275,418
3354	Water Pollution Grant				
3355	Housing & Community Development				
3356	State & Federal Forest Land Reimbursement				
3357	Flood Control Reimbursement				
3359	Other (Including Railroad Tax)	7		196,057	196,057
3379	FROM OTHER GOVERNMENTS				
CHARGES FOR SERVICES					
3401-3406	Income from Departments		572,567	535,650	535,650
3409	Other Charges				
MISCELLANEOUS REVENUES					
3501	Sale of Municipal Property		-	1,000	1,000
3502	Interest on Investments		2,460	5,550	5,550
3503-3509	Other		22,268	35,100	35,100
INTERFUND OPERATING TRANSFERS IN					
3912	From Special Revenue Funds	4 & 11		147,560	147,560
3913	From Capital Projects Funds				

**2012 MS-7 (pg. 8)****MS-7****Budget - Town of Pelham FY 2012**

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	4 & 9		108,790	108,790
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	6		2,100,000	2,100,000
	Estimated Fund Balance to Reduce Taxes				
TOTAL ESTIMATED REVENUE & CREDITS			3,850,521	6,525,668	6,525,668

****BUDGET SUMMARY****

	PRIOR YEAR ADOPTED BUDGET	SELECTMEN'S RECOMMENDED BUDGET	BUDGET COMMITTEE'S RECOMMENDED BUDGET
Operating Budget Appropriations Recommended (from pg. 5)	13,221,103	12,520,950	12,507,402
Special Warrant Articles Recommended (from pg. 6)	200,000	275,418	275,418
Individual Warrant Articles Recommended (from pg. 6)		4,384,482	4,384,482
TOTAL Appropriations Recommended		17,180,850	17,167,302
Less: Amount of Estimated Revenues & Credits (from above)		6,525,668	6,525,668
Estimated Amount of Taxes to be Raised		10,655,182	10,641,634

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



2012 Summary of Inventory of Valuation* MS-1

DESCRIPTION OF PROPERTY	2012 VALUATION
Value of Land Only:	
Current Use	\$455,048
Residential	\$545,488,738
Commercial/Industrial	<u>\$40,444,020</u>
Total of Taxable Land	\$586,387,806
VALUE OF BUILDINGS ONLY	
Residential	\$712,956,056
Manufactured Housing	\$363,000
Commercial/Industrial	<u>\$54,779,002</u>
Total of Taxable Buildings	\$768,098,058
PUBLIC UTILITIES	\$39,245,500
VALUATION BEFORE EXEMPTIONS	\$ 1,393,731,364
CERTAIN DISABLED VETERANS	-
MODIFIED ASSESSED VALUATION OF ALL PROPERTIES	
Blind Exemption	\$150,000
Elderly Exemption	\$9,636,800
Wood-Heating Exemption	\$66,000
Solar Exemption	\$56,300
TOTAL AMOUNT OF EXEMPTIONS	\$ (9,909,100)
NET VALUE ON WHICH TAX RATE IS COMPUTED	\$ 1,383,822,264
LESS: PUBLIC UTILITIES	\$ (39,245,500)
NET VALUATION ON WHICH STATE EDUCATION TAX RATE IS COMPUTED	\$ 1,344,576,764

* THIS REPORT HAS NOT BEEN AUDITED

**2012 TOWN OF PELHAM – TAX RATE CALCULATION**

DEPARTMENT OF REVENUE ADMINISTRATION
Municipal Services Division
2012 Tax Rate Calculation

Delia Hall
11/2/12
No Audit Received - RSA 41:31-d

TOWN/CITY: PELHAM

Gross Appropriations	17,162,634
Less: Revenues	7,110,453
	0
Add: Overlay (RSA 76:6)	91,159
War Service Credits	228,500

Net Town Appropriation	10,371,840
Special Adjustment	0

Approved Town/City Tax Effort	10,371,840
-------------------------------	------------

TOWN RATE
7.49

SCHOOL PORTION

Net Local School Budget:			
Gross Approp. - Revenue	27,757,801	2,471,848	25,285,953
Regional School Apportionment			0
Less: Education Grant			(3,589,850)

Education Tax (from below)	(3,349,198)
Approved School(s) Tax Effort	18,346,905

LOCAL
SCHOOL RATE
13.26

EDUCATION TAX

Equalized Valuation(no utilities) x	\$2.390	
1,401,338,146		3,349,198
Divide by Local Assessed Valuation (no utilities)		
1,344,576,764		

STATE
SCHOOL RATE
2.49

COUNTY PORTION

Due to County	1,599,599
	0

Approved County Tax Effort	1,599,599
----------------------------	-----------

COUNTY RATE
1.16

Total Property Taxes Assessed	33,667,542
Less: War Service Credits	(228,500)
Add: Village District Commitment(s)	0
Total Property Tax Commitment	33,439,042

TOTAL RATE
24.40

PROOF OF RATE

Local Assessed Valuation		Tax Rate	Assessment
Education Tax	(no utilities)	2.49	3,349,198
All Other Taxes		21.91	30,318,344
			33,667,542

TRC#
154

TRC#
154



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
2002	25.85	3.98	12.14	2.30	7.43	14.81	615,435
2003	27.95	5.32	13.06	2.09	7.48	14.83	648,586
2004	29.85	6.65	15.96	2.01	5.23	14.72	686,624
2005	31.25	7.16	16.96	2.15	4.98	13.53	701,297
2006	13.99	3.24	7.74	0.93	2.08	13.99	1,691,942
2007	15.81	3.89	8.85	0.96	2.11	16.52	1,711,489
2008	17.35	4.46	9.46	1.07	2.36	16.84	1,547,317
2009	19.57	5.44	10.46	1.17	2.50	19.02	1,415,578
2010	19.53	6.06	9.86	1.12	2.49	19.42	1,427,944
2011	21.41	6.38	11.37	1.16	2.50	20.90	1,376,695
2012	24.40	7.49	13.26	1.16	2.49	24.64	1,383,822

How does Pelham compare with other towns in NH?

In 2011 the Town was ranked 104th lowest out of 257 communities

Notes:

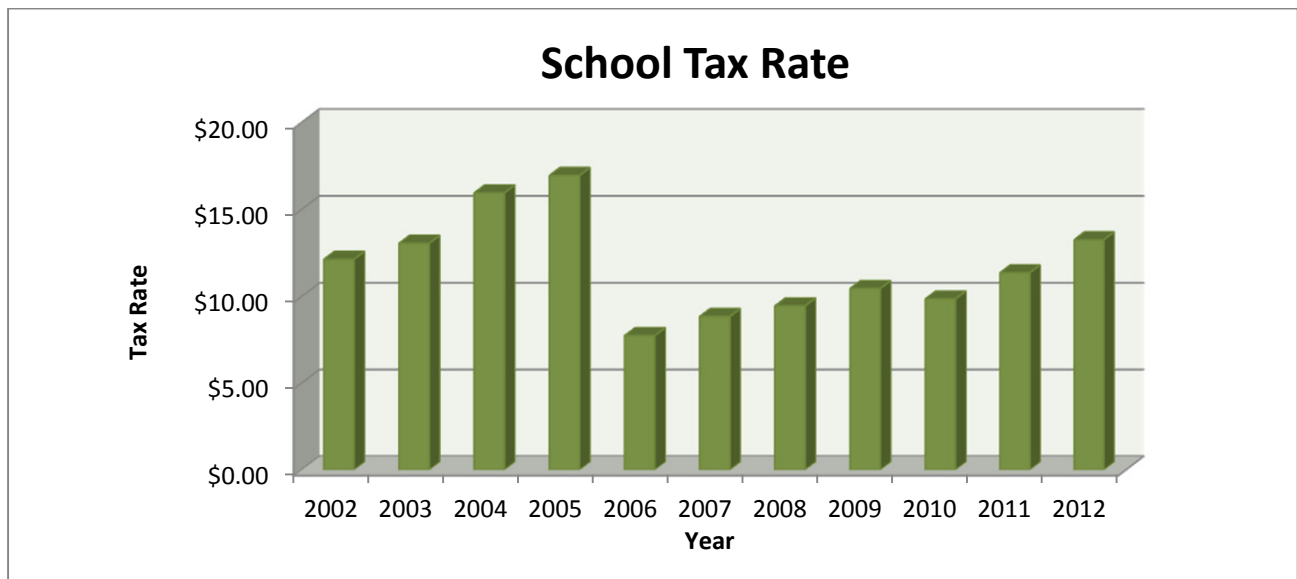
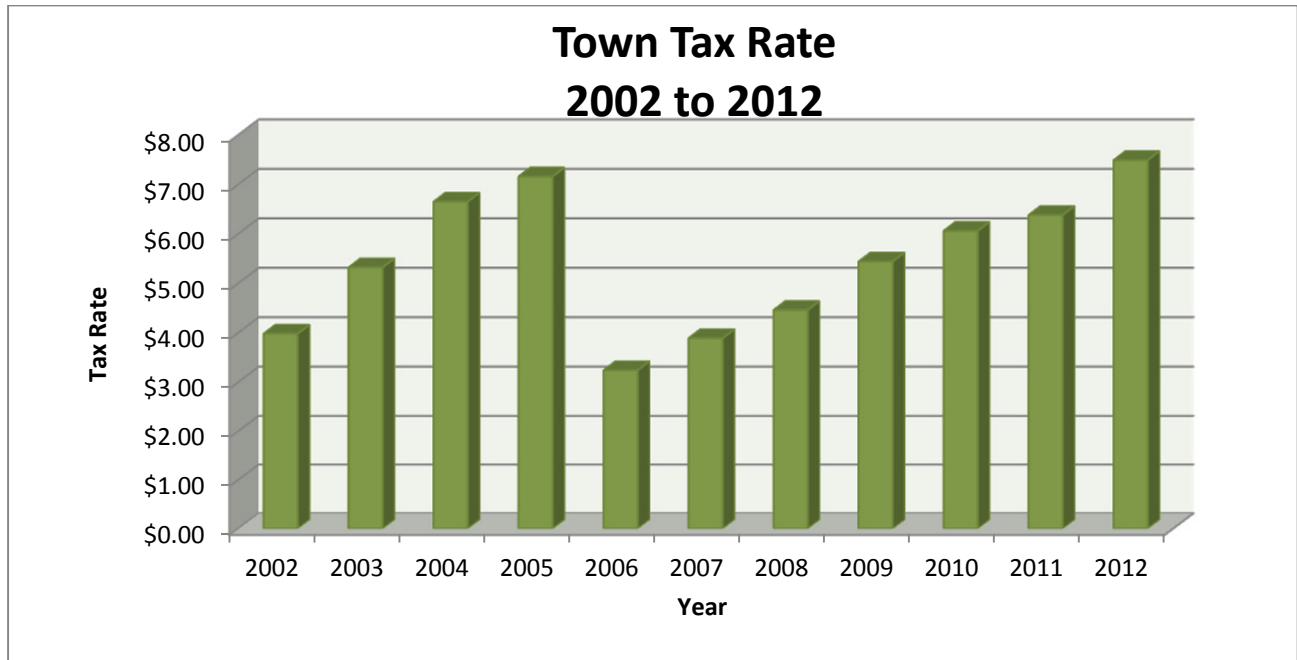
1 This is estimated tax rate established by the State Department of Revenue Administration as if the Town were assessed at 102% of its full value

2 Town assessed valuation (000)

*** THIS REPORT HAS NOT BEEN AUDITED**

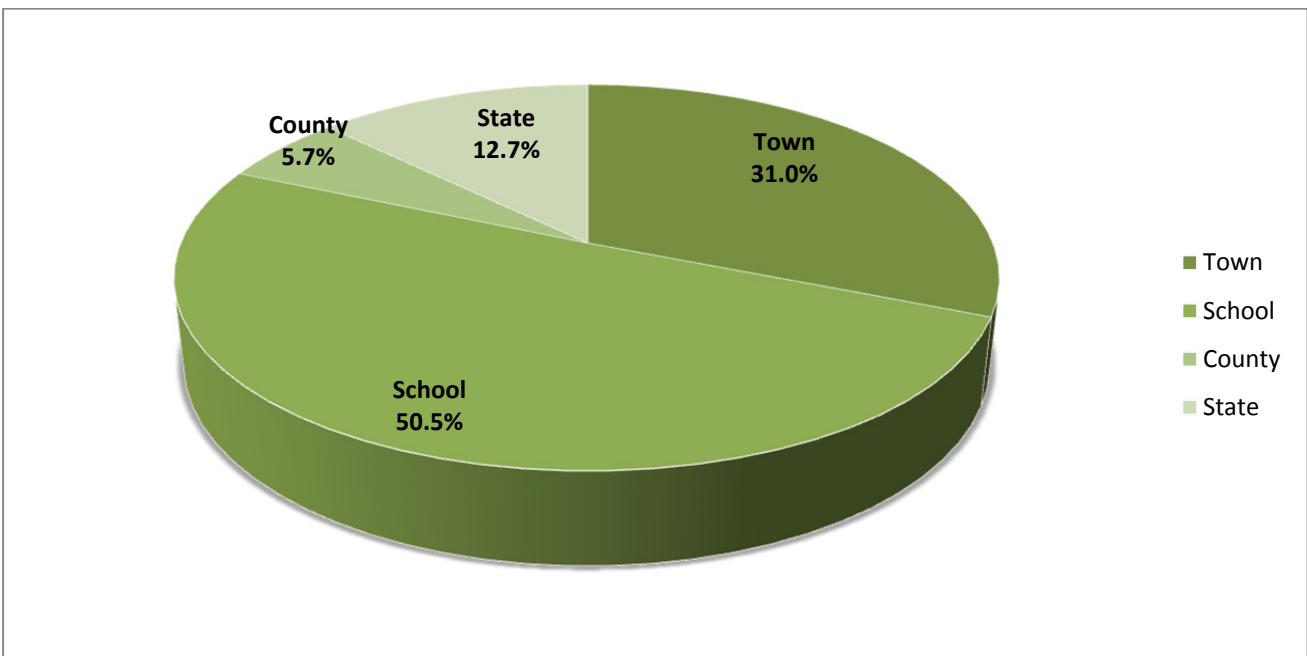
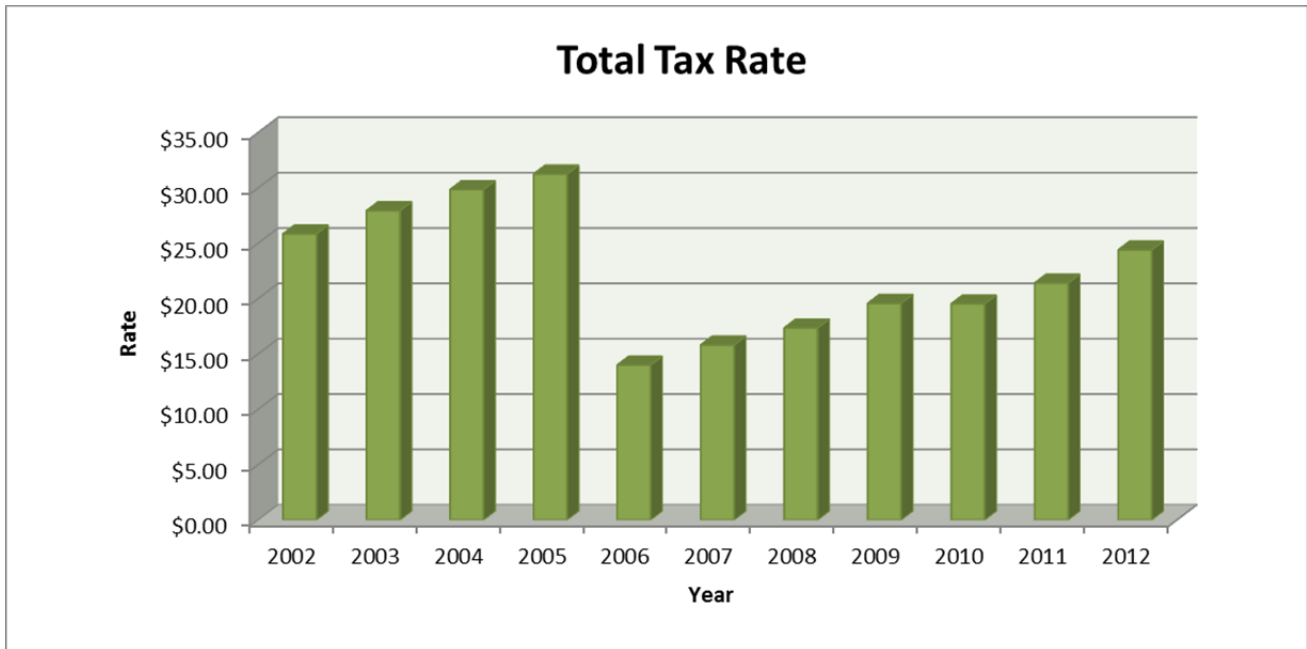


TAX RATE COMPARISON 2002-2012





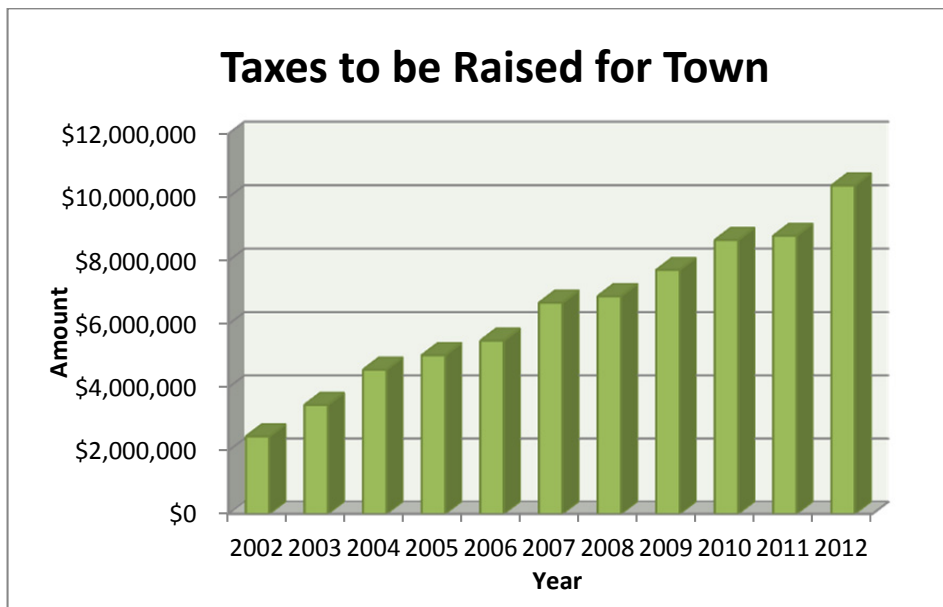
TAX RATE COMPARISON 2002-2012





PELHAM, NH TAX RATE HISTORY

Year	(Town Portion) Taxes to be Raised	(School Portion) Taxes to be Raised	(County Portion) Taxes to be Raised
2002	2,452,388	11,927,477	1,414,153
2003	3,451,510	13,205,883	1,354,819
2004	4,566,204	14,467,382	1,380,872
2005	5,021,112	11,894,970	1,509,021
2006	5,483,860	13,087,478	1,571,728
2007	6,678,675	15,138,292	1,638,351
2008	6,885,677	14,644,296	1,656,842
2009	7,711,366	14,799,983	1,650,804
2010	8,656,147	14,090,163	1,594,976
2011	8,787,613	15,647,217	1,596,920
2012	10,371,840	21,696,103	1,599,599





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 North
Dog Pound	Simpson Mill Road
Field House	Muldoon Park
Fire Station	8 Old Bridge Street
Gas Tank Storage Building	Windham Road
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 Parkway
Pump House - PVMP	Veterans Parkway
Quonsett Hut Cemetery	Marsh Road
Restroom- PVMP	Veterans Parkway
Salt Shed	32 Newcomb Field Parkway
Shed	Lyons Park
Sherburne Building	6 Village Green
Town Hall Annex	60 Old Bridge Street North
Transfer Station	71 Newcomb Field Parkway



Pelham NH Schedule of Property – Roads

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

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

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

*** THIS REPORT HAS NOT BEEN AUDITED**

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

Road	Length	Road	Length
Hickory Hill Road	0.080	Longview Circle Extension (1)	0.350
Hickory Hill Road Extension	0.281	Longview Drive Extension (2)	0.300
Highland Avenue	0.240	Longview Circle Extension (3)	0.320
Hinds Lane	0.800	Loretta Avenue	0.226
Hillcrest Lane	0.450	Loretta Avenue Extension	0.194
Hobbs Road	1.240	Lori Lane	0.104
Holstein Drive	0.300	Luann Lane	0.470
Holstein Drive Extension	0.100	Lucy Avenue	0.360
Homestead Road	0.320	Lyons Way	0.111
Honey Lane	0.231	Madison Avenue	0.090
Hutchinson Bridge Road	0.160	Magnolia Drive	0.312
Independence Drive	0.280	Main Street	0.880
Indian Valley Road	0.250	Maple Drive	0.210
Industrial Park Drive	0.300	Marie Avenue	0.134
Inwood Circle	0.120	Marie Avenue Extension	0.120
Marsh Road	2.530	Peabody Lane	0.150
Matthew Drive	0.096	Peabody Lane Extension	0.100
May Lane	0.276	Pelham Road	0.400
Mayflower Lane	0.100	Pete's Way	0.167
McGrath Road	0.400	Pheasant Lane	0.100
McGrath Road	0.150	Pineridge Road	0.250
McLain Drive	0.150	Pinewood Circle	0.380
Meadow Lane	0.180	Plower Road	0.300
Meagan Circle	0.127	Ponderosa Drive	0.210
Melissa Circle	0.165	Pondview Drive	0.196
Melody Lane	0.260	Poplar Hill Road	0.400
Melody Lane	0.370	Primrose Lane	0.300
Mercury Lane	0.230	Priscilla Way	0.291
Michelle Avenue	0.148	Priscilla Way Extension	0.100
Michelle Avenue Extension	0.105	Pulpit Rock Road	0.540
Millstone Road	0.170	Pulpit Rock Road	0.230
Misty Lane	0.600	Quail Run Road	0.200
Moekle Road	0.550	Radcliff Drive	0.150
Monticello Drive	0.300	Regis Drive	0.260
Monument Hill Road	0.400	Renee Lane	0.100
Moonshadow Drive	0.300	River Bend Drive	0.100

*** THIS REPORT HAS NOT BEEN AUDITED**



Pelham NH Schedule of Property – Roads (cont.)

Road	Length	Road	Length
Morgan Avenue	0.920	Rita Avenue	0.150
Mossey Lane	0.100	Robert Street	0.060
Mount Vernon Drive	0.400	Robinson Road	0.600
Mount Vernon Drive	0.400	Rocky Hill Road	0.130
Mountain View Road	0.100	Russell Drive	0.340
Mulberry Lane	0.650	Sandy Circle	0.220
Nancy Avenue	0.500	Sawmill Road	0.660
Nashua Road	1.500	Scenic View	0.340
Nature's Way	0.200	Scotland Avenue	0.180
Nickolas Lane	0.294	Shannon Circle	0.381
Noela Avenue	0.140	Shelly Drive	0.300
Oak Hill Road	0.320	Shepard Road	0.330
Oak Hill Road Extension	0.090	Shepard Road Extension	0.500
Old Bridge Street	0.550	Short Road	0.200
Old County Road	0.400	Simpson Mill Road	1.200
Old Lawrence Road	0.225	Simpson Mill Road	0.250
Old Lawrence Road Extension	0.372	Simpson Road	1.440
Orchard Lane	0.260	Sky View Road	0.530
Overlook Drive	0.200	Slaven Drive	0.150
Partridge Lane	0.100	Wheaten Drive	0.280
Patriot Drive	0.475	William Drive	0.340
Patriot Drive Extension 1	0.554	Willow Street	0.830
Patriot Drive Extension 2	0.100	Willshire Lane	0.400
Spruce Street	0.180	Woeckle Circle	0.230
St. Margaret Drive	0.450	Woodbury Avenue	0.150
Stephanie Drive	0.200	Slaven Drive Extension	0.250
Stevens Road	0.320	Spaulding Hill Road	0.660
Stevens Road	0.230	Spring Street	0.850
Stonepost Road	0.400	Spring Street Extension	0.244
Sunrise Drive	0.080	Woodlawn Road	0.193
Sunset Drive	0.090	Woodlawn Road Extension	0.148
Surrey Lane	0.170	Wyndridge Road	0.562
Surrey Lane	0.400	Youngs Crossing Road	0.380

*** THIS REPORT HAS NOT BEEN AUDITED**

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

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

THIS REPORT HAS NOT BEEN AUDITED



Town of Pelham – 2012 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 – 2012 Town Employee Wages* (Cont.)**

Employee Name	Regular Wages	OT/Special Wages	Details	Total Wages
Airey, Connor D	\$20.00			\$20.00
Anderson, Lauren N	\$152.00			\$152.00
Anderson, Michael V	\$344.00			\$344.00
Atwood, Gregory P	\$65,320.40	\$23,253.02		\$88,573.42
Avery Jr, David	\$4,239.20			\$4,239.20
Babb, Troy M	\$47,591.18	\$13,921.67		\$61,512.85
Barbaro, Jillian P	\$242.00			\$242.00
Barbato, Brian E	\$54,564.41	\$37,102.71	\$10,185.00	\$101,852.12
Barrett, Ralph R	\$45,433.62	\$8,327.45		\$53,761.07
Bastian, Taylor J	\$1,852.40			\$1,852.40
Beauregard, Alanna L	\$1,620.36			\$1,620.36
Beauregard, Jo-Ann M	\$33,726.56			\$33,726.56
Bedard, Ben F	\$866.00			\$866.00
Bedard, Paige T	\$1,040.00			\$1,040.00
Belcher, Stephen J	\$37,758.84	\$2,543.72		\$40,302.56
Bergeron, Kristy R	\$630.00			\$630.00
Birmingham, Ian P	\$16.00			\$16.00
Blais, Kathryn R	\$858.00			\$858.00
Blake, Amanda N	\$238.00			\$238.00
Bonnell, Brandon G	\$38,582.72	\$1,038.96		\$39,621.68
Bourque, Katelyn E	\$3,774.00			\$3,774.00
Buckley, Shawn	\$53,015.05	\$10,196.73		\$63,211.78
Bugler, Ryan	\$171.40			\$171.40
Bullock, Anthony S	\$46,170.62	\$16,195.35	\$227.50	\$62,593.47
Cabral, Richard	\$44.31			\$44.31
Caira, Brianne L	\$636.00			\$636.00
Callahan, Timothy B	\$244.00			\$244.00
Campbell, Brian R	\$38,076.55	\$9,644.21		\$47,720.76
Caprigno, Allison D	\$48,739.20	\$20,204.85		\$68,944.05
Cardwell, Andrew J	\$43,602.67	\$12,485.42		\$56,088.09
Carr, Kathleen A	\$46,066.81	\$1,050.00		\$47,116.81
Carr, Timothy J	\$887.20			\$887.20
Casey, Sean F	\$3,493.36			\$3,493.36
Cashman Jr, Raymond J	\$64,280.24	\$17,458.87		\$81,739.11
Chase, Glen E	\$69,570.57	\$30,179.47	\$700.00	\$100,450.04
Chenelle, Peter M	\$1,834.00			\$1,834.00
Choate, David J	\$3,052.34			\$3,052.34

*** THIS REPORT HAS NOT BEEN AUDITED**

**Town of Pelham – 2012 Town Employee Wages*** (Cont.)

Employee Name	Regular Wages	OT/Special Wages	Details	Total Wages
Chronopoulos, Corinne M	\$35,052.88			\$35,052.88
Ciambella, Gina M	\$1,756.00			\$1,756.00
Ciampa, Paul K	\$40.75			\$40.75
Coates, Bradford H	\$5,980.00			\$5,980.00
Collins, Thomas J	\$16.00			\$16.00
Conlon, Kristina N	\$1,758.00			\$1,758.00
Conole, Lindsay Anne	\$3,383.00			\$3,383.00
Cooper, Julie A	\$580.00			\$580.00
Corbin, Jacob A	\$1,004.39			\$1,004.39
Corbin, Jordan A	\$2,362.50			\$2,362.50
Costa, Joseph B	\$300.00			\$300.00
Coughlin, Sean E	\$3,992.40			\$3,992.40
Coupal, Brooke L	\$532.00			\$532.00
Cove, Evan Richard	\$3,444.00			\$3,444.00
Cummings, Arthur L	\$24.00			\$24.00
Cunio, Kimberly J	\$ 47,368.54	\$26,754.34		\$74,122.88
Currier, Philip	\$600.00			\$600.00
Daigle, Janet R	\$2,308.96			\$2,308.96
Daigle, Victoria A	\$750.00			\$750.00
Danevich, Jonathan V	\$3,756.60			\$3,756.60
Davis, Joan B	\$4,734.00			\$4,734.00
Day, Rebekah L	\$886.00			\$886.00
DeBaldo, Rebecca	\$1,856.00			\$1,856.00
DeRoche, David G	\$58,278.02	\$18,225.69	\$1,872.50	\$78,376.21
DeRosa, Anthony V	\$3,113.10			\$3,113.10
Defranzo, Danielle R	\$1,740.00			\$1,740.00
DiGiorgio, Christina R	\$636.00			\$636.00
DiGiovanni, Curtis P	\$2,821.09		\$525.00	\$3,346.09
DiZazzo, Guy R	\$730.88			\$730.88
Doherty, Linda T	\$16,301.48	\$1,500.00		\$17,801.48
Donovan, Ryan J	\$47,871.35	\$13,632.25	\$665.00	\$62,168.60
Duarte, Baylee R	\$16.00			\$16.00
Duarte, Brianna E	\$192.00			\$192.00
Dufresne, Sandra T	\$38,136.45	\$900.00		\$39,036.45
Eaves, Brenda A	\$600.00			\$600.00
Edwards, Glennie	\$1,669.68			\$1,669.68
Fancher, Mark R	\$5,563.43			\$5,563.43

* THIS REPORT HAS NOT BEEN AUDITED

**Town of Pelham – 2012 Town Employee Wages*** (Cont.)

Employee Name	Regular Wages	OT/Special Wages	Details	Total Wages
Farwell, Allen M	\$1,213.14			\$1,213.14
Farwell, Daniel M	\$43,640.88	\$21,872.35	\$315.00	\$65,828.23
Fehmel, Erik J	\$7,202.00			\$7,202.00
Ferreira Jr, Francis M	\$49,209.10	\$7,847.55		\$57,056.65
Ferreira, Kody S	\$80.00			\$80.00
Fisher, D Gary	\$93,684.19	\$7,255.88	\$19,262.50	\$120,202.57
Fisher, Paul D	\$49,418.97	\$21,921.71		\$71,340.68
Foley, James J	\$63,950.08	\$26,675.74		\$90,625.82
Foley, Robert E	\$17,849.92	\$87.28		\$17,937.20
Foss SR, Donald E	\$76,043.71	\$10,039.16		\$86,082.87
Frank, Ryan P	\$1,632.00			\$1,632.00
French, Michael T	\$1,989.00			\$1,989.00
Gagnon, Trevor D	\$72.00			\$72.00
Gallagher, Kaitlin E	\$2,106.00			\$2,106.00
Gallo, Juliana M	\$1,737.20			\$1,737.20
Gaydos, Thomas R	\$103,240.93	\$1,000.00		\$104,240.93
Gleason, Edmund	\$900.00			\$900.00
Gonzales, Noelle M	\$15,656.53	\$6,633.06		\$22,289.59
Goulden II, Thomas J	\$55,155.30	\$20,183.80	\$2,765.00	\$78,104.10
Gowan, Scott J	\$88,059.88	\$700.00		\$88,759.88
Gratton, Lucie	\$15,265.08			\$15,265.08
Greenwood, James B	\$46,691.68	\$700.00		\$47,391.68
Grenda, Marilyn F	\$6,965.66			\$6,965.66
Hall, Lauren H	\$2,964.00			\$2,964.00
Halpin, Katie	\$2,945.00			\$2,945.00
Hamilton, Shaun P	\$3,941.93			\$3,941.93
Hannon, Ronald M	\$66,240.36			\$66,240.36
Harper, Tyler W	\$1,188.33			\$1,188.33
Harris, Benjamin C	\$1,297.45			\$1,297.45
Haverty, Robert L	\$900.00			\$900.00
Hegarty, Denise	\$1,962.00			\$1,962.00
Hodge Jr, John W	\$55,029.19	\$11,597.59		\$66,626.78
Hoegen, Gennifer A	\$42,053.50	\$17,500.50		\$59,554.00
Hoffman, Craig	\$50,066.05	\$6,607.49		\$56,673.54
Hoffman, James B	\$44,711.43	\$5,603.95		\$50,315.38
Hogan, Laurie A	\$600.00			\$600.00
Holdsworth, Cameron F	\$228.00			\$228.00

* THIS REPORT HAS NOT BEEN AUDITED

**Town of Pelham – 2012 Town Employee Wages* (Cont.)**

Employee Name	Regular Wages	OT/Special Wages	Details	Total Wages
Holdsworth, Dawn M	\$14,887.50			\$14,887.50
Holdsworth, Samuel J	\$164.00			\$164.00
Horne, Robert D	\$58,710.65	\$33,259.35		\$91,970.00
Houle, Craig P	\$1,126.82			\$1,126.82
Hovey, Jennifer	\$47,373.58	\$1,158.35		\$48,531.93
Hurd, Diane I	\$4,506.00			\$4,506.00
Hurd, Nicholas W	\$2,336.00			\$2,336.00
Ignatowicz, John W	\$61,655.27	\$25,501.52		\$87,156.79
Janocha, William J	\$14,225.75			\$14,225.75
Jaracz, David R	\$916.00			\$916.00
Jenkins, Christopher M	\$1,676.41			\$1,676.41
Johnson, Brian R	\$65,539.76	\$200.00		\$65,739.76
Johnson, James M	\$57,294.76	\$8,568.30	\$1,697.50	\$67,560.56
Johnstone, David R	\$46,633.35	\$13,105.57		\$59,738.92
Judd, Jennifer L	\$287.43			\$287.43
Jutras, Shelby E	\$1,768.00			\$1,768.00
Kasiske, Michael J	\$23,138.80	\$3,185.69	\$665.00	\$26,989.49
Keenlside, Matthew P	\$54,275.52	\$9,841.46	\$612.50	\$64,729.48
Kelleher, Timothy L	\$837.00			\$837.00
Kelley, Cynthia E	\$57,400.40			\$57,400.40
Kelly, Brian M	\$54,320.33	\$24,542.42	\$647.50	\$79,510.25
Kosik, Walter J	\$7,217.00	\$1,250.00		\$8,467.00
Kulesz, Matthew A	\$13,153.46	\$1,554.30		\$14,707.76
Laffond, Debra Lyn	\$35,200.80			\$35,200.80
Landry, Sara E	\$53,000.08			\$53,000.08
Langan, Kristopher E	\$322.73			\$322.73
Lapierre, Alex S	\$2,003.35			\$2,003.35
Law, Jonathan P	\$38,619.23	\$6,989.94		\$45,609.17
Lebel, Lisa M	\$4,452.21			\$4,452.21
Lepine, Joseph	\$1,307.17			\$1,307.17
Linehan, Alex J	\$1,712.00			\$1,712.00
Lingley, Celia M	\$48,075.00	\$2,366.47		\$50,441.47
Locke, James M	\$54,863.16	\$13,055.98	\$1,050.00	\$68,969.14
Long, Robert W	\$44,827.28	\$3,188.34		\$48,015.62
Loughran, Ashley P	\$2,295.00			\$2,295.00
Lynde Jr, Harold V	\$900.00			\$900.00
Lyons, Alexandra M	\$1,488.00			\$1,488.00

*** THIS REPORT HAS NOT BEEN AUDITED**

**Town of Pelham – 2012 Town Employee Wages*** (Cont.)

Employee Name	Regular Wages	OT/Special Wages	Details	Total Wages
Lyons, Ashley M	\$1,488.00			\$1,488.00
Maal, Alexander J	\$827.90			\$827.90
MacKenzie, Megan M	\$2,464.00			\$2,464.00
Mackay, Karen S	\$744.12			\$744.12
Mallard, Timothy Scott	\$2,218.00			\$2,218.00
Malloy, Regina M	\$37,257.90	\$1,503.28		\$38,761.18
Mannion, Dennis J	\$58,590.24	\$19,509.77	\$1,680.00	\$79,780.01
Marsden, Dorothy A	\$60,580.00	\$1,250.00		\$61,830.00
Martin Jr, Edward J	\$1,876.00			\$1,876.00
Martin, Kevin J	\$1,431.00		\$12,022.50	\$13,453.50
Maruca, Marie E	\$37,655.23	\$1,792.27		\$39,447.50
McAveeney Jr, Paul D	\$22,857.58	\$1,025.29		\$23,882.87
McCarthy, Brian C	\$84,887.32	\$2,442.58	\$10,980.00	\$98,309.90
McDevitt, William	\$1,200.00			\$1,200.00
McIntire, Robert W	\$1,563.75			\$1,563.75
McNamara, Maureen C	\$26,481.11	\$156.54		\$26,637.65
Merrill, Lori L	\$13,472.11			\$13,472.11
Midgley, James F	\$97,726.49	\$3,053.28		\$100,779.77
Midgley, James T	\$39,694.24	\$13,819.30		\$53,513.54
Miller, Matthew J	\$2,193.00			\$2,193.00
Molloy, Robert E	\$4,642.50			\$4,642.50
Monette, Timothy J	\$1,890.58			\$1,890.58
Montano, Bismark	\$36,587.37	\$26,261.59	\$1,400.00	\$64,248.96
Moreschi, Robert J	\$673.78			\$673.78
Morin, Clayton P	\$8,195.00			\$8,195.00
Morris, Phyllis A	\$14,914.98			\$14,914.98
Moyer, Russell S	\$1,977.85			\$1,977.85
Neskey, Larry P	\$52,490.77	\$4,979.88		\$57,470.65
Newcomb, Linda	\$44,482.64	\$3,677.24		\$48,159.88
O'Brien, Meghan A	\$764.79			\$764.79
O'Donnell, Thomas J	\$72,161.37	\$16,330.43	\$525.00	\$89,016.80
O'Hearn, Teresa M	\$3,611.60			\$3,611.60
O'Maley, Susan E	\$1,187.88			\$1,187.88
Ogiba, Michael A	\$1,350.00		\$3,552.50	\$4,902.50
Owens, Lisa A	\$39,570.52	\$686.46		\$40,256.98
Page, Ronald L	\$56,110.80	\$13,632.29		\$69,743.09
Paitchel, Hannah L	\$112.00			\$112.00

* THIS REPORT HAS NOT BEEN AUDITED

**Town of Pelham – 2012 Town Employee Wages* (Cont.)**

Employee Name	Regular Wages	OT/Special Wages	Details	Total Wages
Paquette, Adam J	\$7,960.00			\$7,960.00
Parece, Courtney Lee	\$478.00			\$478.00
Parece, Jordan L	\$852.00			\$852.00
Parece, Patricia A	\$1,020.00			\$1,020.00
Parola, David A	\$3,690.00			\$3,690.00
Passamonte, Elizabeth A	\$495.00			\$495.00
Patterson, Brianna A	\$208.00			\$208.00
Patterson, Taylor J	\$300.00			\$300.00
Pelletier, Tracy A	\$45,009.56	\$19,081.94		\$64,091.50
Peters, Elaine	\$5,478.00			\$5,478.00
Peterson, Sharon C	\$1,656.00			\$1,656.00
Pickles, Michael J	\$69,572.87	\$28,043.49	\$140.00	\$97,756.36
Poumakis, Owen H	\$905.19			\$905.19
Rader, Alec G	\$2,485.00			\$2,485.00
Rafferty, Jennifer C	\$8,547.30			\$8,547.30
Ramgopal, Arjuna D	\$1,076.38			\$1,076.38
Ramgopaul, Dayanand	\$42,998.35	\$851.45		\$43,849.80
Regan, Kimberly A	\$600.00			\$600.00
Reppucci, Gerard A	\$1,100.00			\$1,100.00
Resmini, Jennifer L	\$735.00			\$735.00
Rheault, Ryan A	\$1,836.00			\$1,836.00
Rice Jr, Robert E	\$894.00			\$894.00
Richard, Edward D	\$1,265.00			\$1,265.00
Rizzo, Brenda M	\$47,759.44	\$5,122.70		\$52,882.14
Roark, Joseph A	\$106,112.47	\$2,270.20	\$1,957.50	\$110,340.17
Roberts, Carol R	\$16,240.00			\$16,240.00
Robidoux, Cameron J	\$2,849.00			\$2,849.00
Rocheleau, Mark G	\$957.25			\$957.25
Rooney, Daniel C	\$51,942.49	\$22,492.36		\$74,434.85
Rossi, Eric C	\$528.00			\$528.00
Ryan, Jeremy T	\$3,456.83	\$733.54		\$4,190.37
Sabine, Kevin P	\$200.00			\$200.00
Sage, Derek S	\$1,532.00			\$1,532.00
Saitow, Robert J	\$1,120.02			\$1,120.02
Salois, Kelly L	\$32,914.03	\$2,081.92		\$34,995.95
Santarpio Sciollo, Melissa M	\$468.00			\$468.00
Schedeler, Elizabeth A	\$441.00			\$441.00

*** THIS REPORT HAS NOT BEEN AUDITED**

**Town of Pelham – 2012 Town Employee Wages*** (Cont.)

Employee Name	Regular Wages	OT/Special Wages	Details	Total Wages
Seiler, Annie H				\$7,175.04
Shapiro, Bradley E	\$168.00			\$168.00
Shepard, Lindsay B	\$586.00			\$586.00
Slater, David J	\$20,800.00			\$20,800.00
Snide, Ann S	\$35,987.21	\$700.00		\$36,687.21
Snide, Rhiannan L	\$1,740.00			\$1,740.00
Soucy, Roland J	\$13,725.00	\$1,500.00		\$15,225.00
Spadaro, Kerianne E	\$586.00			\$586.00
Spicer, Daniel J	\$188.00			\$188.00
Sprague, Shannon M	\$1,576.77			\$1,576.77
Stahl, Eugene H	\$63,125.68	\$37,267.71		\$100,393.39
Sullivan, James W	\$1,550.00			\$1,550.00
Takesian, Charlene F	\$4,500.00			\$4,500.00
Taveras, Ruben E	\$781.85			\$781.85
Therriault, Anne T	\$68,599.87	\$34,305.48	\$1,260.00	\$104,165.35
Thistle Jr, James A	\$1,850.10			\$1,850.10
Thistle, Adam J	\$23,503.69	\$6,423.72	\$665.00	\$30,592.41
Tierney, Connor L	\$1,840.00			\$1,840.00
Trainor, Brianna R	\$120.00			\$120.00
Tryon, Casey Lorraine	\$81.25			\$81.25
Viger, Douglas E	\$900.00			\$900.00
Viger, Tyler Douglas	\$356.07			\$356.07
Washington, Neil T	\$515.97			\$515.97
Weaver, Patrick M	\$50,003.34	\$16,773.25		\$66,776.59
Whelan, Kayla J	\$99.96			\$99.96
White Jr, William D	\$42,797.56	\$4,702.06		\$47,499.62
White, Robert F	\$3,882.00			\$3,882.00
Willis, Charity A Landry	\$10,637.13			\$10,637.13
Wills, Cyran C Landry	\$733.60			\$733.60
Wilson, Alexa F	\$1,616.00			\$1,616.00
Yates, Myia M	\$1,278.00		\$997.50	\$2,275.50
Yestramski, Brandon S	\$2,383.50			\$2,383.50
Young, Elizabeth J	\$19,852.73	\$3,206.55		\$23,059.28
Youngman, Heather C	\$2,090.00			\$2,090.00
Zelonis, Kerry E	\$337.50			\$337.50
Zelonis, Timothy	\$12,550.00	\$1,500.00		\$14,050.00
Zerkle, Raymond L	\$640.08			\$640.08

* THIS REPORT HAS NOT BEEN AUDITED

**2012 Encumbrances***

Name	Beginning Balance 2012	Amount Expended During c/y 2012	Beginning Balance 2013
2012 Warrant Articles			
WA #6 Fire Station	3,900,000	2,126,845	1,773,154
WA # 8 Highway Block Grant	275,418	226,388	49,029
WA # 9 Raymond Park Maintenance	21,350	10,214	11,135
WA # 11 Flood Study	25,000	-	25,000
2011 Warrant Articles			
WA # 11 Muldoon Egress	10,899	3,595	25,000
TOTAL WARRANTS ENCUMBERED			1,883,320



Trustees of the Trust Funds

Trustee Chair:

Mary Gleason

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

Phone: 603-635-8233

Fax: 603-635-8274

**Email:
trustees@pelhamweb.com**

Meeting Information:

The Trustees Meet:

The 3rd Wednesday of each month

Location:

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

2012 Highlights:

- Revised Investment Policy and Code of Conduct documents

2012 was a busy and productive year for the Trustees of the Trust Funds. Revised Investment Policy and Code of Conduct documents were posted to the Trustee of the Trust Funds website. The Trustees continue to closely monitor Citizens Investment Management Services to ensure that the funds invested in 2010 under the Prudent Investor policy are being managed appropriately.

Total Funds Held in Trustees of the Trust Funds Accounts as of December 31, 2011 (unaudited) were \$1,815,645.83 within the following accounts:

Citizens Investment Management Services	\$760,589.86
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Citizens Bank Government Account	\$1,055,055.97
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Looking forward to 2013 the Trustees are planning to continue work with the town departments who own accounts that are earning standard bank savings interest rates to explore the possibility of investing the funds in higher yielding securities.

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

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

Sincerely,

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

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

	PRINCIPAL			INCOME					
Name of Trust Fund	Beginning Balance	Withdrawals	Balance End Year	Balance Beginning Year	Income Percent	During Year Amount	Expended During Year	Balance End Year	Grand Total of Principal & Income
Capital Reserve Funds									
Ambulance	45,330.25	(45,330.25)	0.00	42,174.85	13.72%	17.36	(42,192.21)	0.00	0.00
Cemetery Lot Repurchase	0.00		0.00	408.07	0.00%	0.23		408.30	408.30
Memorial Athletic Field	20,600.00		20,600.00	15,557.71	6.24%	20.50		15,578.21	36,178.21
Pandemic	0.00		0.00	1,183.88	0.00%	0.68		1,184.56	1,184.56
E.G. Raymond Park	36,244.95		36,244.95	1,669.39	10.97%	21.50		1,690.89	37,935.84
School Building Land	10,000.00		10,000.00	33.21	3.03%	5.68		38.89	10,038.89
School Building Land - High School	0.00		0.00	4,628.89	0.00%	2.66		4,631.55	4,631.55
Sr. Center Bus	0.00		0.00	3,203.41	0.00%	1.80		3,205.21	3,205.21
Sr. Center Addition	0.00		0.00	4,571.92	0.00%	2.59		4,574.51	4,574.51
Tallant Rd./Willow St.	168,146.22		168,146.22	81,485.70	50.90%	141.35		81,627.05	249,773.27
Town Building & Emergency Repair	50,000.00		50,000.00	31,873.44	15.14%	46.39		31,919.83	81,919.83
Total Capital Reserve Funds	330,321.42	(45,330.25)	284,991.17	186,790.47	100.00%	260.74	(42,192.21)	144,859.00	429,850.17
Cemetery Trusts									
General Maintenance	9,655.00		19,735.00	59.19	2.15%	10.34		69.53	19,804.53
Conservation									
Conservation Easement	5,000.00		5,000.00	2,691.18	1.12%	4.37		2,695.55	7,695.55
Library Trusts									
Library Renovation	15,789.39	(10,550.00)	5,239.39	13.11	3.52%	7.68		20.79	5,260.18
Parks & Recreation									
Muldoon Park-Private	0.00		0.00	102.38	0.00%	0.09		102.47	102.47
Muldoon Park - Public	0.00		0.00	82.75	0.00%	0.01		82.76	82.76
PVMP	440.00	(195.00)	1,185.00	184.66	10.00%	0.51		185.17	1,370.17
Raymond Park Trust - Private	5.00		5.00	0.00	0.00%	0.00		0.00	5.00
Raymond Park Trust - Public	11,480.00	(11,480.00)	0.00	24,087.44	2.56%	11.37	(12,510.80)	11,588.01	11,588.01

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

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	
Pension/ Insurance Funds									
Compensated Absence	108,357.67		108,357.67	53,367.76	24.17%	91.65		53,459.41	161,817.08
School/ Scholarship Funds									
ADA Modification	16,250.00		16,250.00	9,059.29	3.62%	14.37		9,073.66	25,323.66
School Building Maint.	150,000.00		200,000.00	11,903.67	33.46%	100.96		12,004.63	212,004.63
Roads/Town Funds									
Forest Mgmt. Committee	101,459.40		101,459.40	27,291.02	22.63%	72.95		27,363.97	128,823.37
Recycling Facility	29,849.14		29,849.14	21,052.53	6.66%	28.86		21,081.39	50,930.53
Recycling Equipment	0.00		0.00	397.63	0.00%	0.23		397.86	397.86
Total Individual Trusts	448,285.60	(22,225.00)	487,080.60	150,292.61	100.00%	343.39	(12,510.80)	138,125.20	625,205.80
Cemetery Trusts									
Perpetual Care	480,457.35		488,045.10	63,724.53	80.97%	12,785.76		70,033.02	558,078.12
E&A Raymond	233.68		237.37	315.50	0.04%	6.22		318.57	555.94
EVA Pariseau	516.73		524.89	439.62	0.09%	13.75		446.40	971.29
Henry Currier	364.36		370.12	450.58	0.06%	9.70		455.37	825.49
Koehler/Cahill	208.24		211.53	333.95	0.04%	5.54		336.68	548.21
Myron Robie	5,142.19		5,223.40	1,834.26	0.87%	136.84		1,901.78	7,125.18
Library Trusts									
Charles Seavey	5,928.22		6,021.84	449.17	1.00%	157.76		527.01	6,548.85
E & E Chalifoux	5,129.35		5,210.35	522.59	0.86%	136.50		589.94	5,800.29
Frank Woodbury	10,071.64		10,230.70	1,286.94	1.70%	268.02		1,419.18	11,649.88
Mary Gage	1,025.25		1,041.44	40.64	0.17%	27.28		54.10	1,095.54
Noreen Brown	33,190.16		33,714.33	2,602.37	5.59%	883.24		3,038.16	36,752.49
Sherman Hobbs	4,923.04		5,000.79	295.18	0.83%	131.01		359.82	5,360.61
Anna M. Beaudoin Book Fund	0.00		47,266.44	0.00	0.00%	0.00		0.00	47,266.44
Pension/ Insurance Funds	0.00		0.00	0.00	0.00%	0.00		0.00	0.00

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

	PRINCIPAL			INCOME					
Name of Trust Fund	Beginning Balance	Withdrawals	Balance End Year	Balance Beginning Year	Income Percent	During Year Amount	Expended During Year	Balance End Year	Grand Total of Principal & Income
Schools/ Scholarship Funds									
Dr. Ernest M. Law	10,252.84		10,414.76	446.98	1.73%	272.84		581.60	10,996.36
Grace C. O'Hearn	6,151.87		6,249.03	185.23	1.04%	163.71	(100.00)	166.00	6,415.03
Lanseigne Case Memorial	10,251.47		10,413.37	206.98	1.73%	272.81	(200.00)	141.59	10,554.96
Robinson Tennis Court	3,424.33		3,478.41	2,236.34	0.58%	91.13		2,281.31	5,759.72
Ruth Richardson	5,125.83		5,206.79	63.57	0.86%	136.41	(50.00)	80.88	5,287.67
Starlighters Drum	5,126.43		5,207.39	224.81	0.86%	136.42	(200.00)	92.12	5,299.51
John & Glenys Wolfendend	0.00		25,000.00	0.00	0.00%	0.00	0.00	0.00	25,000.00
Roads/Town Funds									
H. Tracey Davis Memorial	5,888.93		5,981.93	2,639.04	0.99%	156.71		2,716.36	8,698.29
Total Individual Trusts	593,411.91	0.00	675,049.97	78,298.28	100.00%	15,791.65	(550.00)	85,639.89	760,589.86
TOTAL ALL TRUST FUNDS	1,372,018.93	(67,555.25)	1,447,121.74	415,381.36		16,395.78	(55,253.01)	368,524.09	1,815,645.83

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

HOW INVESTED		***PRINCIPAL***					
NUMBER OF SHARES	DESCRIPTION OF INVESTMENT	ADDITIONS					
	NAME OF BANKS, STOCKS, BONDS	BALANCE BEGINNING YEAR	PURCHASES	CASH CAPITAL GAINS	PROCEEDS FROM SALES	GAINS/LOSSES FROM SALES	BALANCE END YEAR
	RBS Citizens, N.A. Cash Sweep Account	35,883.18	25,174.02				61,057.20
811.58	Calamos International Growth I	0.00	14,300.00				14,300.00
0.00	Columbia Acorn Fund Class Z #492	21,304.51		278.32	24,298.50	2,715.67	0.00
1,033.67	Delaware Emerging Markets Inst'l	16,092.11					16,092.11
922.15	Dreyfus Mid Cap Index Fund #113	22,704.24		976.38			23,680.62
494.44	ING Mid Cap Opportunities	0.00	10,500.00	262.84			10,762.84
756.25	Legg Mason clearbridge Sm Cap GR Y	14,500.00		303.96			14,803.96
317.11	Oppenheimer Developing Mkts CI Y	0.00	10,750.00				10,750.00
0.00	Pimco Inst'l Commodity RealReturn 45	23,438.20			20,273.66	(3,164.54)	0.00
2,991.71	Principal Equity Income Inst'l	0.00	57,700.00				57,700.00
490.56	T Rowe Price Small Cap Stock Fund #65	14,155.98		1,203.64			15,359.62
634.11	Templeton Institutional Foreign Equity Series	11,889.30		9.50			11,898.80
0.00	Thornburg International Value I	13,350.00			13,215.23	(134.77)	0.00
926.46	Vanguard 500 Index Signal Shares #1340	75,500.00	9,500.00				85,000.00
1,489.65	Vanguard Morgan Growth Admiral #526	0.00	76,800.00				76,800.00
0.00	Vanguard Morgan Growth Fund #26	76,800.00	(76,800.00)				0.00
10,683.89	Vanguard Admiral GNMA Fund #536	115,549.10		1,281.08			116,830.18
0.00	Vanguard Admiral Inter Term Fd #571	0.00	41,847.53		43,870.19	2,022.66	(0.00)
13,031.46	Vanguard Inter Term Bond Indx SS #1350	101,623.59	46,000.00	2,963.56			150,587.15
0.00	Vanguard intermediate Term Corp #71	41,635.32	(41,847.53)	212.21			0.00
6,718.34	Vanguard Total Bd Mkt Index SS #1351	70,339.02		441.11			70,780.13
Total All Funds		654,764.55	173,924.02	7,932.60	101,657.58	1,439.02	736,402.61

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	BALANCE BEGINNING YEAR	INCOME DURING YEAR	EXPENDED DURING YEAR	BALANCE END YEAR				
	RBS Citizens, N.A. Cash Sweep Account	16,945.64	55.09	7,186.52	24,187.25	85,244.45	52,828.82	32,415.63	85,244.45
811.58	Calamos International Growth I	0.00	60.15	(60.15)	0.00	14,300.00	0.00	14,397.39	14,397.39
0.00	Columbia Acorn Fund Class Z #492	0.00		0.00	0.00	0.00	21,492.86	(21,492.86)	0.00
1,033.67	Delaware Emerging Markets Inst'l	0.00	146.78	(146.78)	0.00	16,092.11	12,889.83	2,005.31	14,895.14
922.15	Dreyfus Mid Cap Index Fund #113	0.00	299.43	(299.43)	0.00	23,680.62	23,019.58	3,658.07	26,677.65
494.44	ING Mid Cap Opportunities	0.00		0.00	0.00	10,762.84	0.00	10,625.52	10,625.52
756.25	Legg Mason clearbridge Sm Cap GR Y	0.00		0.00	0.00	14,803.96	13,232.37	2,565.76	15,798.13
317.11	Oppenheimer Developing Mkts CI Y	0.00	79.06	(79.06)	0.00	10,750.00	0.00	11,060.76	11,060.76
0.00	Pimco Inst'l Commodity RealReturn 45	0.00	442.18	(442.18)	0.00	0.00	18,492.29	(18,492.29)	0.00
2,991.71	Principal Equity Income Inst'l	0.00	563.64	(563.64)	0.00	57,700.00	0.00	58,428.08	58,428.08
490.56	T Rowe Price Small Cap Stock Fund #65	0.00	54.50	(54.50)	0.00	15,359.62	14,193.81	2,499.78	16,693.59
634.11	Templeton Institutional Foreign Equity Series	0.00	367.71	(367.71)	0.00	11,898.80	10,796.60	1,631.92	12,428.52
0.00	Thornburg International Value I	0.00	173.97	(173.97)	0.00	0.00	12,152.28	(12,152.28)	0.00
926.46	Vanguard 500 Index Signal Shares #1340	0.00	2,048.25	(2,048.25)	0.00	85,000.00	80,296.07	20,243.15	100,539.22
1,489.65	Vanguard Morgan Growth Admiral #526	0.00	1,094.89	(1,094.89)	0.00	76,800.00	0.00	91,881.49	91,881.49
0.00	Vanguard Morgan Growth Fund #26	0.00		0.00	0.00	0.00	80,719.89	(80,719.89)	0.00
10,683.89	Vanguard Admiral GNMA Fund #536	0.00	3,341.48	(3,341.48)	0.00	116,830.18	116,973.52	(412.29)	116,561.23
0.00	Vanguard Admiral Inter Term Fd #571	0.00	266.40	(266.40)	0.00	(0.00)	0.00	0.00	0.00
13,031.46	Vanguard Inter Term Bond Indx SS #1350	0.00	3,675.26	(3,675.26)	0.00	150,587.15	106,117.24	49,739.06	155,856.30
0.00	Vanguard intermediate Term Corp #71	0.00	1,107.46	(1,107.46)	0.00	0.00	41,568.82	(41,568.82)	0.00
6,718.34	Vanguard Total Bd Mkt Index SS #1351	0.00	2,015.40	(2,015.40)	0.00	70,780.13	73,462.92	1,043.43	74,506.35
Total All Funds		16,945.64	15,791.65	(8,550.04)	24,187.25	760,589.86	678,236.90	127,356.92	805,593.82

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



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 2012:

- 2012 Valuation for Pelham is slightly up from 2011
- Tax rate for 2012 is \$24.40 per \$1,000 valuation

Local School - \$13.26
Municipal - \$7.49
County - \$1.16
State Education - \$2.49

Important Dates:

- **April 15, 2012**
Applications for Tax
Exemptions & Credits are due

- **March 1, 2012**
Applications for Tax
Abatements are due

Important Websites:

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

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

To the Residents of Pelham:

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

In September 2005, a Special Town Meeting vote authorized the conduct of a full revaluation of all real property in the Town of Pelham. The revaluation was completed in the fall of 2006. A full measure and list revaluation has many goals. One of which is it to bring property values in line with the current fair market. Similar properties should reflect similar value taking into account age and quality of construction. A full revaluation is cumbersome, time consuming and costly.

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

For 2012 the total valuation for the community is slightly up from \$1,376,695,264 in 2011 to 1,383,822,264. This excludes exempt properties. Excluding utilities, our valuation is \$1,344,576,764.

Our tax rate for 2012 is \$24.40 per \$1000 valuation. The rate is broken down into: local school at \$13.26 County at \$1.16, Municipal at \$7.49 and State Education rate at \$2.49.

Once the tax bills are mailed, property owners are eligible to seek abatement through the Town.

It is the responsibility of the property owner to prove or show how their assessment is disproportionate to similar properties and that the value varies greater than 10% from the current year fair market value or there is some material data error which affects the assessed value.

Our equalization rate for 2012 is confirmed at 102%. The Assessing Standards Board (ASB) allows, as a test of Uniformity of Assessment, a coefficient of dispersion (COD) of 20. When calculating the COD for 2012 using the fair market sales from October 1, 2011 to September 30, 2012 our COD is at 5.6.

Efforts to maintain a COD under 20 as set by the ASB may require 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 asked by the DRA, what efforts we are undertaking to bring our community values back into range.

The chart on the following page 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**

Year	Ratio	Town	County	School	State	Total
1965		11.30	3.90	43.80		59.00
1966		11.40	3.30	55.30		70.00
1967		13.30	3.60	64.10		81.00
1968		13.20	3.50	65.30		82.00
1969*	100%	5.00	1.50	27.70		34.20
1970	93%	5.90	1.80	29.10		36.80
1971	93%	6.00	1.40	33.40		40.80
1972	77%	7.20	1.50	39.20		47.90
1973	77%	8.50	1.60	39.90		50.00
1974	58%	6.80	1.50	43.70		52.00
1975	58%	9.60	2.00	46.10		57.70
1976	57%	7.10	2.80	46.90		56.80
1977	50%	7.60	2.20	50.00		59.80
1978	50%	8.60	2.60	45.80		57.00
1979	38%	8.60	2.90	42.40		54.00
1980	33%	7.00	3.40	55.90		66.30
1981	33%	11.60	3.30	56.00		70.90
1982*	100%	4.60	1.30	19.60		25.50
1983	96%	4.70	1.60	20.40		26.70
1984	85%	2.83	1.58	21.59		26.00
1985	69%	4.07	1.80	22.97		28.84
1986	50%	3.44	1.96	23.95		29.35
1987	45%	5.48	2.90	25.46		33.84
1988	43%	5.72	2.27	26.11		34.10
1989	47%	5.65	3.22	27.68		36.55
1990	49%	6.40	3.11	28.78		38.29
1991	54%	8.84	3.26	25.40		37.50
1992	59%	8.77	3.57	29.23		41.57
1993	61%	7.88	3.65	29.37		40.90
1994		8.13	3.50	30.87		42.50
1995	58%	8.04	3.63	33.28		44.95
1996	56%	8.93	3.92	34.33		47.18
1997*	100%	4.14	2.29	19.87		26.30
1998	100%	3.41	2.04	20.85		26.30
1999	82%	4.97	2.01	6.74	7.17	20.89
2000	72%	3.96	2.14	9.01	6.89	22.00
2001	60%	3.68	2.25	10.06	7.51	23.50
2002	57.6%	3.98	2.30	12.14	7.43	25.85
2003	53.3%	5.32	2.09	13.06	7.48	27.95
2004	49.3%	6.65	2.01	15.96	5.23	29.85
2005	43.3%	7.16	2.15	16.96	4.98	31.25
2006*	100%	3.24	.93	7.74	2.08	13.99
2007	99.1%	3.89	.96	8.85	2.11	15.81
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

*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 2012:

- **Linda Doherty** reaches 24 year milestone as a Part Time Assistant
- **James Greenwood** reaches 14 years as Cable Coordinator
- Continued cooperation with Town and School Officials with New Special Shows
- "All About Town", with Selectman, Bill McDevitt
- "Pelham School District Today", with Superintendent, Amanda Lecaroz
- Community Bulletin Board used for messages and announcements for not only Pelham Residents, but Town and School alike

Important Websites:

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

In 2012 PTV continues to work with the Town and School District providing support for administration directed shows such as; All About Town with Bill McDevitt and Pelham School District Today with Amanda Lecaroz. Also the VFW Post 10722 entered into the fray producing two new shows with more expected in coming years. In 2012 we purchased two Canon Hand Held HD Digital Video Cameras that store video on SD Memory, eliminating moving parts that breakdown frequently and can be quite costly to repair.

P. E.G. (Public, Educational, & Government) Access continues to provide Cable Coverage of all School Board, Selectmen, Planning Board, Zoning Board of Adjustment, Conservation Commission, and Budget Committee Meetings, as well as Town & School Deliberative Sessions, Town Meeting voting results, School Graduations, Academic award ceremonies, School Concerts, Memorial Day, Old Home Day, Yuletide, PHS Fashion show, and much more. PTV also accepts and schedule's for playback several productions/shows that are produced outside of PTV but sponsored or submitted by Pelham residents.

Archives of PTV Broadcasts are also available for viewing through a link on the Town of Pelham website, <http://video.pelhamweb.com/>. Meetings are posted normally within 3-5 business days of airing live or when editing is complete. As always the PTV equipment e.g. digital camcorders, tripods, live equipment at PES, Sherburne Hall and the Studio are available for all Pelham residents to use for the live shows and/or the taping of and playing back of any other shows.

In addition to videos, PTV also provides a community Bulletin Board for Pelham residents to post messages and announcements of up-coming events. The Town and Schools also utilize the bulletin system to announce events and programs. Please contact Linda Doherty at PTV for information on file formats and sizes accepted.

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 2012

Adam Paquette
James Thistle
Jon Danevich
Tyler Harper
Kathryn Blais
Cyran Landry Willis
Tyler Viger
Jennifer Judd



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
2012:

- *Raised all of the flat grave markers in Gibson Cemetery*
- *Grass is growing in the new 4 acre expansion section*

Important Dates:

- *April 15, 2013, all plastic flowers and decorations must be removed*
-

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

At our April 2012 Trustees meeting, Election of officers was held with the results being:

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

Yes! 2012 has been a great year going forward. In the Gibson Cemetery we have raised all the flat grave markers. Over many years, they settle and become overgrown with grass, making them difficult to locate and read. Cemetery workers Brandon and Bob lifted the stones, put new gravel under them, compact them, and reset the stones. Great job done! Grass is growing in the new 4 acre section and parts will be available for burials in 2013. In Lyons Cemetery we have removed dangerous trees and filled in ditches to level the grounds.

Our staff should be commended for their work in keeping the 6 cemeteries in the highest standard of upkeep. Professional personnel from area suppliers and funeral home staff, as well as patrons, frequently comment that we have the best looking cemeteries in the area! We would like to thank everyone for your continued support.

As a reminder to everyone, all plastic flowers and decorations are to be removed by April 15, 2013. Any borders must be flush with the grass.

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 2012 were:

Lots sold:	64	\$27,200	Returned to General Fund	\$58,480
Openings and closings:	58	\$47,600	Returned to Maintenance Fund	\$16,320
Total		\$74,800	Total	\$74,800

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

Respectfully Submitted,

David Provencal

David Provencal, Chairman

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



Pelham Fire Department



Department Head:

James Midgley, Chief
8 Old Bridge Street
Pelham, NH 03076

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

Important Events in 2012:

- Town's People vote for New Fire Station by super majority vote at Town Meeting
- Through grant funded training, department members took advanced training in:
 - * Firefighter Safety and Survival
 - * Advanced Rescue Training
 - * Confined Space Rescue
 - * Hazardous Materials Classes
- New ambulance arrives after voter approval at the 2012 town meeting. It is now the primary ambulance
- EMS call volume increasing
- On track to reach \$250,000 in collected revenue with ambulance with majority of monies going back to the town
- Replaced medication administration pumps improving time & accuracy of drug administration.

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

This year the Pelham Fire Department is undergoing its largest change in decades. With the overwhelming super majority vote by the town's people this past March, a new fire station is being constructed. This planning process began in late 2003 under Chief Fisher, three fire chiefs ago. As we had stated, in our presentation to you, this will be a onetime \$1 per thousand impact on the tax rate and it will be paid for. The project is on track and on budget and it is scheduled to be occupied by the department in April of 2013 with a total completion date at the beginning of June for final paving and landscaping. This project has been the largest undertaking in the department's history and it would not have been possible without the support of the town's people. Your firefighters and I thank you for your support of our community's fire department. I would like to thank the many people who have assisted us with bringing this project to reality. Your support over the years has been unwavering and you have my deepest gratitude.



This past year our department worked with the New Hampshire Fire Academy and received grant funded training. This grant allowed our department's members to attend advanced training such as Firefighter Safety and Survival, Advanced Rescue Training used by International FEMA rescue teams, Confined Space Rescue and several Hazardous Materials classes. This grant covered the cost of the course along with all personnel costs and had no financial impact to the town. The value of this training to the town was in excess of \$36,000.

This past year at town meeting, you supported the purchase of a new ambulance for the fire department. The ambulance was received in November 2012 and is now in service as our primary ambulance. This purchase gives the department two reliable Advanced Life Support ambulances and we will not need to replace our older ambulance until at least 2017. With our ever-increasing EMS call volume, our ambulance had one of its highest revenue generating years ever. As I write this report, we are on track to reach \$250,000 in collected revenue. The majority of this money is returned to the town and is not a part of the departments operating budget.

This coming year our department will be asking for your support of our operating budget. This budget will allow us to replace our current cardiac monitors that are now 9 years old and have been surpassed by new technology that will improve the delivery of medical care by our Paramedics to our town residents. One of the significant components incorporated into this new system is the ability to provide CPR that is 3 times as effective as manual CPR. This has been shown to improve survival rates in cardiac arrest. In addition, the monitors will be linked to the hospital by wireless network, which allows the hospital to see that information. During a cardiac event, the information is automatically sent to the on call cardiologist's cell phone. This allows him to activate a cardiac catheterization team before he even sees the patient and saving



precious minutes, and heart muscle, during a heart attack. These are just a couple of the many changes in technology that are incorporated into these cardiac monitors.

This past year we replaced our medication administration pumps on our ambulances. These new pumps significantly shorten the time it takes to setup and get the drugs administered to the patient while improving the accuracy of drug administration. This shorter set up time allows the paramedic to focus on other care of the patient that otherwise may not have been able to be accomplished.

The fire department ambulance is a vital part of our service to the community. This coming year you will be asked to vote on a warrant article that would divert \$60,000 from the ambulance revenue into the ambulance replacement fund. This would allow us to collect funds to replace the ambulance over time and not have a tax impact to town residents when the time comes to replace an ambulance. New ambulances cost approximately \$200,000 now. Costs for replacement vehicles have seen a steady 3-4% increase over the years. As I had stated earlier the ambulance returns revenue to the community of approx. \$250,000 each year and this number has grown over the years. I urge you to support this article at the 2013 town meeting.

This past year we again weathered a storm that knocked out power to a large portion of the community and closed schools for days. Your town officials, town departments, school department, utility company and state liaisons worked together to move the town through the recovery process as quickly as possible. Pelham was one of the hardest hit and quickest to recover due to this coordinated effort by all members in the emergency operations center.

I would like to thank the members of the community for the investment that they have made in their Fire and Emergency Medical Services department over the years. The members of your Fire Department continue to strive to deliver the best fire and Emergency Medical Services that this community deserves

Respectfully,

James Midgley, Fire Chief



The Pelham Fire Department responded to 1366 incidents from 1/1/2012 - 12/31/2012:

Ambulance - Medical.....	752	Chimney/Woodstove Fires.....	2
Motor Vehicle Accidents.....	101	Electrical Fires/Issues.....	20
Brush Fires.....	18	Oil Burner Calls.....	6
Propane Tank Calls.....	7	MV Fires.....	4
Wires Down	22	Water Problems.....	4
Structure Fires.....	9	Carbon Monoxide.....	35
False Alarms.....	109	Misc.	14
Hazardous Materials.....	1	Monitor Blasting.....	33
Illegal/Permit Burns.....	38	Missing Person.....	2
Investigations.....	72		
Mutual Aid	41	Training.....	39
Service Calls.....	25	Wk Detail/Storm Cov/Veh Ck	3

Note: The 2012 incident total of 1,315 does not include Training, Work Details/Storm Coverage or Vehicle Checks

PELHAM FIRE DEPARTMENT 2012 ROSTER

James F. Midgley, Chief

George F. Garland, Deputy Chief

John Hodge, FF/Inspector

Lisa Owens, Office Manager

Allen Farwell, Capt.
Mark Fancher, Lt.

Gregory Atwood, Lt.
James Foley, Lt.

Raymond Cashman Jr., Lt
John Ignatowicz, Lt.

FIREFIGHTERS

David Avery
Ryan Bugler
Andrew Cardwell
Jacob Corbin
Daniel Farwell
Shaun Hamilton
Christopher Jenkins
Joseph Lepine
Mark Rocheleau

Troy Babb
Anthony Bullock
David Choate
Anthony DeRosa
Erik Fehmel
Robert Horne
David Johnstone
James T. Midgley
Daniel Rooney

Shawn Buckley
Brian Campbell
Paul Ciampa
Curtis DiGiovanni
Paul Fisher
Craig Houle
Kristopher Langan
Timothy Monette
Patrick Weaver

Resigned from Fire Department in 2012:

Richard Cabral
Jeremy Ryan

Retired in 2012:

Maureen McNamara



Annual Report of the Southeastern New Hampshire Hazardous Materials District

Richard H. Snow
Selectman, Candia
Chairman, Board of Directors



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

About the District:

The Southeastern New Hampshire Hazardous Materials Mutual Aid District's membership is comprised of 14 communities, covering of approximately 350 square miles with a population of over 175,000 people within the Route 93 corridor. Essentially the District is bordered in the east by Route 125 and the Merrimack River to the west. North and south borders are defined by Manchester, Route 101 and the Massachusetts state line. The District was formed in 1993 to develop a regional approach in 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 which consists of representatives from local government, industry, and the general public is working with industry to comply 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 2012 operating budget for the District was \$97,118.00. Additionally, in 2012 the District applied for and received federal grants for equipment, training, and operational expenses totaling \$196,714.91.00. The Fire Chiefs from each of the member communities' make-up the Operations Committee of the District. This Operations Committee is overseen by a Board of Directors consisting of elected representatives from each community, who approve the budget and any changes to the bylaws. 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 administration functions of the District, including grants management, financial management, and emergency planning.

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's community's request for help involving an unplanned release of potentially dangerous chemicals within their jurisdiction. While the team primarily prepares for response to unplanned accidental chemical releases it is also equipped and trained to deal with a variety of weapons of mass destruction (WMD) scenarios. The team maintains a host of specialized response equipment to deal with chemical and environmental emergencies.

The Emergency Response Team is made up of 32 members drawn from the ranks of the fire departments within the District. The team consists of 6 Technician Team Leaders, 18 Technician Level members, 5 Communication Specialists, and 3 Information Technology Specialists. In addition to members drawn from member fire departments, the team also includes members from various backgrounds that act as advisors to the team in their specific areas of expertise. These advisors include an industrial chemist, and several police officers.



The Team maintains a fleet of vehicles and specialized equipment with a value of approximately \$1,000,000. The vehicles consist of a mobile Command Support Unit, 2 Response Trucks, 2 Spill Trailers, a Technician Trailer, an Operations/Spill Trailer and a Mobile Decontamination Trailer.

With the use of State Homeland Security Program Grant funds this year we added a Firefighting Foam Trailer which carries 500 gallons of specialized firefighting foam that is capable for use on gasoline fires containing ethanol, as well as providing a vapor suppressing blanket for chemical spills. The trailer also has firefighting hoses, nozzles, a generator and floodlights. This new trailer is a important asset to the Districts members as all gasoline used in the State is blended with ethanol. This unit is the only resource of this type within the State.



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 team equipment is store at various locations within the District, allowing for rapid deployment when the team is activated. 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 2012 the Emergency Response Team completed 1970 hours of training, during monthly training drills and specialized classes attended by team members. This included hazardous materials refresher training, "Hot Zone" operations, cargo tank workshop, public safety sampling procedures, facility familiarization, transportation emergencies, Incident Command.

The Team provided training to member fire departments, in various Hazardous Materials subjects. In addition the District received a grant to provide training to all member departments on the operation of the Firefighting Foam Trailer and ethanol fires.

Emergency Responses

In 2012 the Team responded to 15 incidents within the District. These incidents included requests for technical assistance for member departments where a Response Team Leader provides consultation to the fire department on the handling of an incident. Additionally, team responses included hydrocarbon fuel spills and assisting the NH State Police Bomb Squad and local police departments with identifying unknown substances. The mobile command post was also used to support member departments during large scale incident.

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

8 Old Bridge Street

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 2012:

- Record warm winter and little snow caused early season fires

- Largest fire in state this year was 86 acres.

Considerably over the average fire of .6 acres

- NH Civil Air Patrol assisted with fire spotting due to state budget cuts limiting staffing in our lookout towers

Important Notes:

- Contact your local fire department before doing any outside burning. Permits are required

- Burning of household waste is prohibited

- See www.firewise.org for recommendations on how to keep your home safe

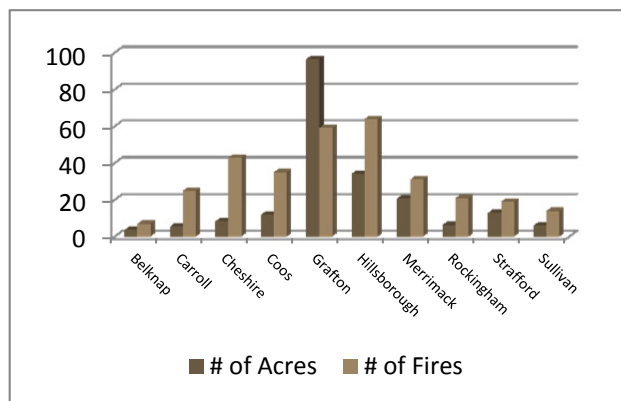
Your local Forest Fire Warden, Fire Department, and the State of New Hampshire Division of Forests & Lands, work collaboratively to reduce the risk and frequency of wild land fires in New Hampshire. To help us assist you, please contact your local Forest Fire Warden or Fire Department to determine if a permit is required before doing ANY outside burning. Under State law (RSA 227-L:17) a fire permit is required for all outside burning, unless the ground is completely covered with snow. The New Hampshire Department of Environmental Services also prohibits the open burning of household waste. Citizens are encouraged to contact the local fire department or DES at 603-271-1370 or www.des.state.nh.us for more information. Safe open burning requires diligence and responsibility. Help us to protect New Hampshire's forest resources. For more information please contact the Division of Forests & Lands at (603) 271-2214, or online at www.nhdf.org.

Due to a record warm winter and little snow, our first fire occurred on February 4th with several more early fires to follow. Normally a large percentage of the warm windy days with low humidity occur when the ground is saturated from a long snow covered winter. By the time the surface fuels and ground dry out enough to burn, we only have a few weeks until "green up". This year however we had an extended period of these favorable spring fire conditions. Our largest fire in the state was 86 acres. The average size fire was .6 acres. Extensive summer rains kept total acreage burned to near normal levels

As has been the case over the last few years, state budget constraints have limited the staffing of our statewide system of 16 fire lookout towers to Class III or higher fire danger days. Despite the reduction in the number of days staffed, our fire lookouts are credited with keeping most fires small and saving several structures due to their quick and accurate spotting capabilities. The towers fire spotting was supplemented by the NH Civil Air Patrol when the fire danger was especially high. Several of the fires during the 2012 season threatened structures, a constant reminder that forest fires burn more than just trees. Please help Smokey Bear, your local fire department, and the state's Forest Rangers by being fire wise and fire safe!

2012 FIRE STATISTICS (All fires reported as of October 2012)

County	# of Acres	# of Fires
Belknap	3.6	7
Carroll	5.5	25
Cheshire	8.3	43
Coos	11.8	35
Grafton	96.5	59
Hillsborough	34.2	64
Merrimack	20.8	31
Rockingham	6.4	21
Strafford	12.9	19
Sullivan	6	14



CAUSES OF FIRES REPORTED

	Year	Total	Total Acres
Arson	2012	14	318
Debris	2011	105	125
Campfire	2010	14	360
Children	2009	15	334
Smoking	2008	17	455
Railroad		0	
Equipment		6	
Lightning		7	
Misc.		140	

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

ONLY YOU CAN PREVENT WILDLAND FIRE



**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 # 603-635-3223
Alt. Phone # 603-624-1602
Fax # 603-635-8274**

www.pelhamweb.com/health

**Important Events in
2012:**

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

Important Items:

- *Contact Paul Zarnowski at 603-624-1602 directly for questions or information on the following:*

- *Health ordinances*
- *Witnessing of soil testing*
- *Sewage disposal system design, installation and applications*
- *Daycare & foster home inspections (done by appointment only)*

- *Mosquito spraying is done by Municipal Pest Management Services, Inc. Please call 603-431-0008 if you would like any information regarding areas treated, etc.*

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

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

We have been reviewing the current health, planning and zoning regulations with the planning department this year in order to facilitate changes to those regulations. This will allow for the quick replacement of failed septic systems and help 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 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 2012:

- Hurricane Sandy hit
Pelham bringing down
many trees

- Donald E. Foss, Sr. and
Ralph Barrett achieved
the status of Master Roads
Scholar which is the fourth
and final level in the UNH
Technology Transfer
Center's Road Scholar
Program

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 2012:

Holstein Drive	Sullivan Road	Hickory Hill Road (portion)
Primrose Lane	Carriage Drive	Currier Road
Gibson Road	Livingston Road	Nicholas Lane
Greeley Road	West Street	Main Street (portion)
Armand Drive	Melody Lane	

The catch basins on these roads were repaired and raised before paving was done. Some areas of the road base where it was failing or where large stones were causing frost heaves were dug out and replaced with gravel. After the roads were repaved, the shoulders were done with gravel or loam.

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

The following roads were crack-sealed in 2012:

Hickory Hill Road	Gibson Road	Livingston Road
Primrose Lane	Sullivan Road	Currier Road
Greeley Road	Katie Lane	Armand Drive
Madison Avenue	Washington Street	Lincoln Street
Jefferson Avenue	Heritage Road	Homestead Road
Hearthstone Road	Brookview Drive	Brookview Drive. Ext.
Simpson Road	Nicholas Lane	Radcliffe Drive
Vassar Drive	Wellesley Drive (portion)	

Drainage projects were completed on Hobbs Road, Hinds Lane, Atwood Road and Marie Avenue. Culvert replacements were completed on Sawmill Road and Economou Avenue.

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

The Highway Department plows, sands and salts, 106.22 miles of Town roads, 2.76 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 exception of the Fire Department and the Transfer Station). The Fire Department and the Transfer Station lots are salted and sanded as needed.

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

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

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

Respectfully submitted,

Donald 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 2012:

- Scoreboard added to Raymond Fields at 1201 Mammoth Rd.
- New entry signs installed at Raymond Athletic Fields at 1201 Mammoth Rd.
- Razorbacks add patio to Muldoon field house
- 2nd egress "Coaches Way" opens at Muldoon Park
- Additional field created at Muldoon Park
- U11 Lady Outlaws Lacrosse win State Championship
- Lady Outlaws U13 girls added in 2012

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 2012. Director, Brian Johnson, and Office Manager, Kathy Carr, continue to work hard so Pelham can play.

Improvements to facilities continued in 2012. A scoreboard was added to Raymond Fields at 1201 Mammoth Rd as well as new park entry signage at the field. The 2nd egress at Muldoon Park opened for the spring 2012 season and helped alleviate traffic entering and exiting the complex. A new field was developed at Muldoon Park near the playground. This field offers much needed practice space and will be home for U9 lacrosse. Razorback Football continued with their support by adding a covered patio to the facility at Muldoon Park.

Pelham Outlaws Lacrosse continued to grow and have success on the field in 2012. Six teams took the field with the addition of a U13 Girls team and a second U11 boys team that was added to meet the public's demand. The U11 girls went undefeated and took home the State Championship in only the 2nd year of girl's lacrosse in Pelham.

Lady Outlaws Lacrosse - U11 State Champs



Parks and Recreation continues to offer over 60 programs with something for all ages. The most popular, in terms of enrollment, continue to be Summer Camp, Basketball, Tennis, and World Cup Soccer with Outlaws Lacrosse exploding to over 120 kids in 2012. Programs that made their debut in 2012 were: Zumba classes for teens and adults, Senior Fitness classes, Photography classes, and Rock Garage. Rock Garage grouped kids into a band where they wrote and recorded their own music as well as cover tunes.

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

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



Independent Programs

The Pelham Razorbacks football continued their dominance of the New Hampshire youth football landscape capturing State Championships at the 6th and 8th Grade levels. Razorback Cheer continued success offering cheerleading to girls ages 6 to 14 with the U12 Cheerleaders taking home 2nd place at the Nationals in Orlando, FL. For information on the Razorbacks, check out www.pwrazorbacks.com

New Hampshire Flag Football League continued to be very popular offering flag football in the spring and fall to boys and girls ages 5-15. The 12-14 Red Storm tournament team had great success winning the NFL Regional in New Jersey. They are 1 of 8 Regional winners who will compete for the National Championship in New Orleans in Feb 2013 during the NFL Superbowl week. The league also took home the 12-14 Granite Bowl title and 6-8 Summer Football Festival title as well as a runner-ups at the New England Championship in the 6-8 division. For information on the league, check out www.NHFFL.com.

Pelham Baseball continued to be a popular program amongst the youth of Pelham. The league offers baseball for boys ages 4-15. 2012 12 year old team competed at the Cooperstown Field of Dreams Tournament in Cooperstown, NY. For information, check out www.pelhamnhbaseball.com.

Pelham Softball offers instructional and competitive softball for girls ages 5-15. The organization made significant improvements to the playground field to better suit the needs of softball. For information, check out www.pelhamnhsoftball.com.

Pelham Travel basketball had a great year with the 5th grade girls winning their league championships and the 4th and 8th grade boys taking home tournament titles. The organization offers competitive basketball for boys and girls from 4th through 8th grades. Check out their website www.pelhambasketball.com for more information.

Thanks again to all the volunteers who made 2012 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 2013.

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 2012:

- Several important projects completed:
 - Enterprise Bank
 - Southern New Hampshire Medical Center at Pelham
 - Tobacco Junction
- Increase in residential projects
- State Roundabout project began
- New Code Compliance Official, Gerry Reppucci

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

2012 has been a year of change for Pelham. We have seen the completion of several important projects within Pelham that had been approved in 2011. Among these are the new Enterprise Bank, the new Southern New Hampshire Medical Center at Pelham, and the just finished Tobacco Junction located at the extreme southern end of Route 38. The new Enterprise Bank won the 2012 New Hampshire Planning Association's Project of the Year award due to the project's creative approach to flood water storage and the way it was permitted utilizing a joint hearing process. In this streamlined approach the land use boards met simultaneously to shorten approval time without sacrificing appropriate scrutiny. While the competition was stiff with entries from across New Hampshire, the New Enterprise bank project won the day.

The new Southern New Hampshire Immediate Care Facility on Windham Road is a significant project that augments existing local medical offerings to the benefit of Pelham's residents. In addition to the aforementioned, other new businesses include the new Merrimack Valley Sleep Center (located next to Pelham Health Care Associates), a Subway sandwich shop (in the former Quizno's location), the Family Dollar Store (in the former Walgreens location), the Pelham Gift Shop (in the Leonard Plaza), Z&C Hibachi & Chinese Restaurant (in Pelham Plaza), the Classy Edge Barber Shop (next to Bridge St. Hardware), and the Bamboozle Skate Shop (located in the former Car Tunes building). Join me in welcoming these new businesses to Pelham, and check them out when you have the opportunity.

On the residential front, the Planning Department has processed 37 permits for new homes compared to 17 during 2011. Although this level of construction is modest compared to Pelham's hey-day of triple-digit permits, this level of permitting activity represents a significant increase over 2011 and indicates some improvement in the housing market.

As all Pelham residents are fully aware, the long awaited roundabout project has started, primarily with drainage and utility work preceding road construction that will begin in 2013. This project may not be fully complete until 2014 and I ask residents to be patient during this period and observant of construction signs, flaggers, etc. due to the changing nature of the construction work. In the end, I am confident we will all be proud of the finished project in terms of its visual appeal and with the way vehicular traffic and pedestrians will more safely navigate our Town Center.

I would like to recognize the outstanding work of my two full-time staff members, Jennifer Hovey, Office Manager and Sandra Dufresne, Code Administrative Assistant, as well as part-time inspectors Roland Soucy, Tim Zelonis and Walter Kosik, who perform timely inspections often on very short notice. In December, we filled the vacant part-time Code Compliance Official position with Gerry Reppucci, an experienced veteran of compliance with local and state ordinances and codes. I look forward to working with Gerry to help bring residents into compliance with Pelham's regulations.

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

Respectfully submitted,

Jeff Gowan, Planning Director



PLANNING DEPARTMENT

OFFICE HOURS:

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

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

Planning Office Staff

Jeff Gowan, *Planning Director, Zoning Administrator*

Jennifer Hovey, *Planning Office Manager*

Sandra Dufresne, *Code Administrative Assistant*

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

Inspectors

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

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

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

Health Agent, Deputy Health Officer

Paul Zarnowski (*part-time**)

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



2012 ANNUAL REPORT OF NRPC ACTIVITIES FOR THE TOWN OF PELHAM

The Nashua Regional Planning Commission is formed by the thirteen communities of Pelham, Hudson, Litchfield, Merrimack, Nashua, Amherst, Hollis, Brookline, Milford, Mont Vernon, Lyndeborough, Wilton, and Mason.

NRPC serves as a resource to support and enhance local planning, provides a forum for communities to coordinate land use, environmental and transportation planning at the regional level, and provides a clear voice for the region at the state and federal levels. Our core planning programs are transportation, land use, environment, and mapping. NRPC is also the designated Metropolitan Planning Organization (MPO) for the region and is responsible for developing and maintaining the region's official transportation planning program for transportation projects that are funded through Federal or State sources.

In 2012, NRPC provided the assistance summarized below directly to Town Departments, land use boards and commissions and the Board of Selectmen. Town officials, staff and board members also have access to the many training and educational programs NRPC offers and may request customized services through NRPC programs.

TRANSPORTATION

NRPC is responsible for developing the region's portion of the State's Transportation Improvement Program (STIP), maintaining the regional traffic model, and performing required air quality analyses. In addition, NRPC MPO funds are used to provide municipal technical assistance on transportation issues.

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

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

Transportation Improvement Program – As the designated MPO for the region, NRPC maintains the Transportation Improvement Program (TIP). The TIP is a document required under federal transportation regulations that shows that there are sufficient resources to fund the proposed projects. All federally funded highway improvements must be included in the region's TIP in order to receive federal funding.

NRPC is responsible for the development and maintenance of the TIP so that federal highway transportation dollars are available to Pelham and the rest of the region. Throughout 2012, NRPC carefully monitored the status of Pelham projects in the TIP to ensure that project information and changes initiated by NHDOT were communicated to the Town planning staff. Specific projects include the town center improvements and the replacement of the Main Street bridge over Beaver Brook.

Congestion Management Process – The NRPC has developed a Congestion Management Plan (CMP) designed to identify areas of congestion and develop solutions for more effective management of the transportation system. This plan provides information to municipal decision makers to assess the effectiveness of strategies and identify



investment priorities. In 2012, NRPC collected travel time data during the morning and afternoon peak hours on NH 128 and NH 38. This data will be used to support prioritization of transportation improvements in the region.

Traffic Data Collection – NRPC continued its robust traffic data collection program. These traffic counts are available for use by the Town and NRPC can conduct special counts upon request. The count data is available to anyone through the NRPC website using the Google Maps feature and more detailed data from each count is available upon request. In 2012, NRPC collected traffic counts at 10 locations within Pelham to support the federal Highway Performance Monitoring System (HPMS) program. The count data is used to support a data driven decision process that defines the scope and size of the Federal-aid Highway Program.

Congestion Mitigation Air Quality (CMAQ) Program - The CMAQ program provides funding opportunities for communities to address transportation needs that have a direct and beneficial impact on air quality in the region. Typical projects include intersection signalization improvements and improvements to transit service.

Road Inventory – During 2012, NRPC staff prepared the updated data in the town Road Inventory. This data set allows officials from the Town and NH DOT to have the most up to date information on Pelham's roads and will be used for planning road improvements in the community. This data also forms the basis for the Town's allocation of Transportation Block Aid from the State.

Metropolitan Transportation Plan (MTP) – During 2012, NRPC began a major update to the region's Metropolitan Transportation Plan. The purpose of this document is to identify the long term transportation needs of the region. It provides a mechanism for the communities of the region to have a voice in the transportation planning process and decisions. NRPC staff worked closely with Town of Pelham staff to identify local transportation improvements that benefit the Town. Including these projects in the MTP will provide the opportunity for future funding through the states Ten Year Plan Process.

NH Capitol Corridor Passenger Rail Project – During the course of 2012 NRPC continued to work toward the development of the NH Capitol Corridor project. Activities this year included participation on the New Hampshire Rail Transit Authority, the operating entity for the rail project, and pursuing options to study the feasibility of passenger rail in the corridor.

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

Population Projections – In the absence of updated projections from the NH Office of Energy and Planning State Data Center, NRPC staff have developed population projections for the Town of Pelham that will aid in community planning through 2040. Additionally, NRPC developed similar projections for all towns in the region as has Southern NH Planning Commission, allowing Pelham to track its future in comparison with neighboring communities.

Human Service Transit Coordination –The NRPC has been the leader in the state in this process and was recognized as the first Regional Coordinating Council. In the coming years it is anticipated that this project will lead to increased transit service throughout the NRPC region and help meet the transportation needs of many seniors and disabled adults without transportation options.

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



LAND USE AND ENVIRONMENT

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

Hazard Mitigation Program – In 2012, NRPC staff in conjunction with town staff completed an update to the existing Pelham Hazard Mitigation Plan originally approved in 2004. Hazard mitigation plans identify critical facilities and areas of concern throughout the town, analyze potential hazards and risks to these facilities, and prioritizes mitigation measures to address the hazards. The Disaster Mitigation Act of 2000 encourages natural disaster planning to reduce property damage costs and injuries. Completion of a Hazard Mitigation Plan and participation in the National Flood Insurance Program enables a community to apply for fully funded hazard mitigation grants. Staff from various town departments and elected officials participated in three meetings to collect data, update sections and review maps. The Pelham Hazard Mitigation Plan Update 2012 was adopted by the Pelham Board of Selectmen on April 24, 2012 and approved by FEMA on June 22, 2012.

NRPC Energy Program – In 2012, NRPC utilized funding from the Energy Technical Assistance and Planning (ETAP) program to work with the Town of Pelham along with 10 additional towns and 6 school districts to form an aggregation to procure a competitive electricity supply. As a result of a successful bidding process, the Town saw an estimated annual savings of \$4,262 on its municipal electricity bills. Although the ETAP program ended in April 2012, NRPC was able to continue working with the aggregation to help members renew their electricity supply contracts for 2013. Consequently, Pelham's anticipated electricity savings in 2013 are \$12,760.

Resources and Training – Through the innovative iTRaC (Integrating Transportation and Community Planning) program the NRPC provided a wide array of resources to town volunteers and staff. Fact sheets are available on our website and cover numerous topics relevant to local boards and staff. In addition, presentations were offered on Form Based Codes and Green Streets.

iTRaC Class VI Roads Project — Over the past year, NRPC worked with the Town of Pelham Forestry Committee to address concerns regarding negative activities occurring on Class VI roads in Pelham. The main goal of this project was to educate Forestry Committee members about road classifications and management options so they could better address the off-road vehicles, vandalism, and inappropriate use of firearms and illegal dumping on three Class VI roads in Pelham. The result of this collaborative effort was the "Class VI Roads Study," prepared for the Town of Pelham through NRPC's iTRaC Program. The "Class VI Roads Study" contains case studies from municipalities across NH, information on road classifications and related RSAs, and management strategies that the Town can utilize to address concerns about illegal activities on Class VI roads.

Town Center Mixed-Use Overlay

In the fall of 2012 the Pelham Planning Board requested feedback from NRPC on draft language for a mixed use zoning overlay in the town center. The intent of the language is to provide flexibility in future development opportunities while maintaining the integrity of the traditional New England town center. NRPC staff reviewed the draft language and provided feedback to the Planning Board on the following topics: soil based zoning; the table of permitted uses; education and outreach to the community; and design guidelines. NRPC staff will continue to assist the Pelham Planning Board on revisions in 2013.

Household Hazardous Waste Program – Household Hazardous Waste (HHW) comes from everyday products used in the home, yard, or garden. By definition, they are corrosive, flammable, toxic, or reactive. Non-latex paint, solvents, oven cleaner, pool chemicals, pesticides, drain opener, and auto chemicals are just a few examples. The Nashua Regional Planning Commission organizes HHW Collections each year to allow residents to properly dispose of these products. During these events, participants can also recycle unwanted electronics.

The Nashua Regional Solid Waste Management District held six collections during the 2012 Household Hazardous Waste season. In 2012, a total of 1,280 households participated in the HHW collections District-wide; of those, 37 households came from Pelham. A total of 79,819 pounds of material was collected in 2012. Pelham residents comprised 2.89% of the total participation, which equates to roughly 2,307 pounds of waste removed from the Town's waste stream.



Granite State Future – In 2012 Nashua Regional Planning Commission was awarded a grant from the US Department of Housing and Urban Development to fund NH's regional plan updates. NRPC, acting as the program's lead and collaborating with the eight other RPCs in NH, is developing a common set of data to be made available statewide to aid municipalities in their own planning efforts. Additionally under development are a set of online public participation tools, which can be found at www.granitestatefuture.org.

Regional Plan – The NRPC began the three-year process of updating the comprehensive regional plan for the Nashua Region, as required by state law. Much of 2012 was spent getting the word out about the plan and gathering input. In addition to meeting with municipal officials from each NRPC town, staff attended numerous public events and collected approximately 1,000 survey responses from people around the region. In Pelham, we gathered public input at the Pelham Old Home Day. The top three things that people stated were best about Pelham were: (1) community character and people, (2) small-town feel, and (3) rural setting. The top three things that people stated could make Pelham better were: (1) professional and retail businesses, (2) sidewalks and bike paths, and (3) schools and infrastructure.

GEOGRAPHIC INFORMATION SYSTEMS (GIS)

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

Specific mapping assistance was also provided to the Town in the following capacities:

- NRPC staff, with the assistance of Conservation Commission members, GPSed several trails on various Town lands as part of the region-wide trails mapping update. NRPC also helped retrieve previous GPS work done by the Town and bring it into the GIS environment.
- Town forest and other town-owned lands were also updated and mapped on Town request.

GIS Discovery Sessions - The GIS group met with the Town of Pelham to discuss how the Town can best take advantage of NRPC's GIS services. Meeting topics covered included a review of the overall technical investment in GIS at the local level, community need for GIS services, a discussion of NRPC's GIS capabilities, and recommendations to the Town for future options.

New Standard Maps – At the end of 2012, NRPC released an update to its poster-sized standard map series. These maps are available as PDFs on the NRPC website, and hard copies are being printed and delivered to every community in our region, including Pelham. The standard maps are: 1) Street Index and Town Features, 2) Land Use, 3) Zoning, and 4) Environmental Features.

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

Broadband Mapping – NRPC provided data collection support to the New Hampshire Broadband Mapping and Planning Program. This year, tasks included updating the Community Anchor Institution database with new emails, and filling in contact information for new facilities. Thanks to this effort, the proper contacts at all anchor institutions, such as schools, town halls, and libraries, are now being emailed to update their broadband survey information over the web.

NRPC also continues to coordinate the rural addressing project, which is mapping every household in a rural census block throughout the state.



Broadband Planning – In 2012, NRPC worked closely with the Greater Nashua Region Broadband Stakeholder Group (BSG) on a variety of Broadband Planning tasks for the region. The BSG is comprised of diverse regional stakeholders representing a variety of sectors such as health, education, economic development, public safety, local government, communications/media, etc. Specifically, NRPC, with support from the BSG, identified barriers to broadband in the region, began a draft for a regional broadband plan, conducted community outreach and education to municipalities, businesses, etc., and conducted a sector based analysis, through surveys and interviews, to help better understand the current and future broadband needs/barriers of sectors in the Region.

Additionally, NRPC created a summary brochure on broadband technology and the New Hampshire Broadband Mapping and Planning Project. The brochure is available on the NRPC website at http://www.nashuarpc.org/home_page/pdf/BBOverviewBrochure.

For more information contact Kerrie Diers, Executive Director at 603-424-2240, ext. 12 or via email at kerried@nashuarpc.org or visit the NRPC website at www.nashuarpc.org.



STATISTICS OF 2012 BUILDING PERMITS & REVENUE	
Commercial (New Building)	3
Commercial (Addition, Alteration, Renovation)	15
Single Family Dwellings	31
Single Family conversion to Duplex	2
Duplex	1
Duplex conversion to Multi-Family	0
Senior Housing Units	7
Accessory Dwelling Units	1
Additions	6
Garages	9
Sheds/Barns	30
Decks/Porches	28
Septic Repairs	31
Signs	17
Pools	26
Wells	22
Foundation Only	40
Certificates of Occupancy (Commercial)	6
Miscellaneous; includes alterations, permit renewals, chimneys, fireplaces, wood/pellet stoves, razing of buildings and demolitions	101
Total Building Permits Issued	376
Total Building Inspections	381
Total Electrical Permits Issued	320
Total Electric Inspections	435
Total Plumbing Permits Issued	228
Total Plumbing Inspections	261
Building Permit Fees Collected	\$41,246.67
Fines Collected	\$475.00
Electrical Permit Fees Collected	\$13,275.00
Plumbing/Propane Fees Collected	\$8,075.00
Re-inspection & Commercial Inspection Fees Collected	\$6,675.00
Certificate of Occupancy Fees Collected	\$800.00
Copy Fees Collected	\$1,124.00
Board of Adjustment Application Fees Collected	\$625.00
Board of Adjustment Advertising Fees Collected	\$2,025.00
Planning Board Application Fees Collected	\$3,575.00
TOTAL REVENUES COLLECTED	\$77,895.67
Senior Recreation Impact Fees Collected	\$12,670.00
Fire Department Impact Fees Collected	\$46,880.48
Total Impact Fees Collected (Note: Impact Fees are not counted as revenue)	\$59,550.48



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 2012:

- Additional officer supported at 2012 Town Meeting
- Continuing CALEA Accreditation efforts with Accreditation Manager, Lt. Brian McCarthy

Important Contact Information:

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

www.pelhampolice.com

- Follow us on Twitter



@pelhamnhpolice

or



Friend us on Facebook

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

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

First off I would like to thank you all for supporting the hiring of an additional patrol officer at last year's town meeting. As you may remember, citizens voted to approve the acceptance of a Department of Justice Grant award allowing us to hire the officer at a great savings for the town over the officer's first three years of service after which the town will have the option to continue the officer's employment at full expense. This officer brings our full time police officer compliment up to 21 officers which in turn allows us to make great strides towards our department goal of three officers assigned to patrol duties twenty four hours a day, seven days a week.

One of our other important department goals is to continue working toward national accreditation through the Commission on Accreditation for Law Enforcement Agencies, (CALEA). Achieving CALEA accreditation is certainly a daunting and arduous task for the department however upon completion it is tremendously valuable to the community.

The accreditation program provides us as a public safety organization the opportunity to voluntarily demonstrate that we meet an established set of contemporary, professional standards which:

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

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

As in year's past, an additional departmental goal is to continue efforts at combating law enforcement problems caused by substance abuse. Although our town's substance abuse problem is no worse than other area towns, it is still the number one root cause of crime and disorder in our town. It not only impacts our quality of life but it can also destroy families that are touched by a loved one with substance abuse problems.

Although many people are aware of the problem, some choose to think it only happens to "other people's kids" or in "other towns"; this is not true, substance abuse is harming our kids and our town. To illustrate this point the following is a letter I received from a young woman. This woman grew up in Pelham and comes from a great family and still lives in Pelham today.



This is her letter:

My Story,

My goal in telling my story is to reach one person and give them hope. I am going to warn (sic) you that this is real. My name is _____; I grew up in Pelham, NH. Growing up my life was normal, I have an amazing family and couldn't ask for anything more. They always provided my needs along with much more. From a very young age I had always felt different from everyone else; never really knowing where I fit in. My parents loved me but there was still something missing. It all began in eighth grade where I started smoking pot and drinking occasionally. When I got into high school my addiction took off. I was going out drinking every weekend sometimes even during the week days. Alcohol made me feel a part of; like I belonged. The feeling I got from drinking was that of a love affair. I started noticing that my drinking and drugging was different from my friends. I had to do everything to the extreme; more was simply never enough for me. My parents got very concerned with how much partying I was doing and how very fast my grades were falling. My addiction progressed and I started using oxy cotten (sic). Immediately I fell in love, but little did I know it would rob me of my life. I was able to support my habit for a while but shortly ran out of money. My disease took me to places, places I'd never thought I would go. Lying, stealing and cheating every and anyone in my path. The pills got too expensive and the inevitable happened; I started using heroin. My disease wanted me dead. I stopped caring bout (sic) everything! Jail, death, none of that scared me anymore. As if heroin isn't enough, using needles is a whole other addiction in itself. After using for quite some time I would pray that I wouldn't wake in the morning or simply just over dose. I couldn't do anything without having used first. Not shower, go to work, family gatherings, nothing! I had become a monster not only affecting my life but everyone around me. My family knew what was going on and sent me to a detox program in the cape. At this detox I was reunited with a friend from high school. We got out of detox and immediately started using together. A few months later with a more severe habit than before I broke down. I knew I needed to get help, so I went to a 30 day rehab program in Florida. This program saved my life. Now I'm not going to sit here and tell you every day is peaches and cream because it's not. But I will tell you I am eight months sober. I work a program and my life has meaning and purpose again. I am truly blessed and happy. Like I said in the beginning, I hope to at least show one person recovery is possible. I owe a huge thanks to the Pelham police department for helping my family throughout this journey. To my family who stuck by me, and to my friends which have supported me.

This letter is truly a powerful reminder that substance abuse is in our town and we as a department and community must make every effort to combat it. I can pledge you that we will continue to our multi-pronged approach to this problem including prevention programs, interdiction, education, investigation and prosecution when appropriate. If you have information about illegal activity you can always call us anonymously at 603-635-2411, text a tip to TIP411 by including **PELHAM** in the tip or by clicking "text a tip" at www.pelhampolice.com.

We have one item on this year's ballot that I would strongly urge you to support. We are asking to hire a full time communications center supervisor. The Pelham Police dispatch center receives all police, fire emergency and emergency medical service requests for the town of Pelham. We are also the location that all town related 911 calls are routed. The



proposed warrant article would allow us to hire a civilian person to manage all of the day to day operations of the dispatch center. Right now that task is handled by a sworn police officer. By hiring a full time supervisor we would be able to get that officer back out in the field where they can be of most benefit to the town. A full time communications supervisor would also greatly improve the efficiency and oversight of the communications center. This warrant article request is recommended by both the Board of Selectmen and the Budget Committee.

Lastly, please remember you can keep up with all that we do at the police department year round by signing up for email and/or text alerts through our "Citizen Observer" service portal which is available at www.pelhampolice.com. We are also active on Twitter, where you can follow us at @PelhamNHPolice, or you friend us on Facebook. If you would like to receive "hyper local geographic" alerts via your smartphone please download the **Ping4 Alerts** app on your phone. Upon downloading the app you will receive any important alerts including Amber alerts and crime alerts specifically and only when you are within the town limits of Pelham. The great thing about this app is other departments are also using it; meaning you will receive alerts from other police departments like Manchester and Nashua while you are travelling within their geographic limits.

In closing, please rest assured that the men and women of the Pelham Police Department will continue to work in 2013 at delivering the highest level of professional law enforcement service that the great town of Pelham has come to expect and deserve.

Respectfully,

A handwritten signature in black ink, reading "Joseph A. Roark".

Chief Joseph A. Roark



PELHAM POLICE DEPARTMENT 2012 OFFICERS LIST

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



Pelham Public Library

Library Trustees:

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

Phone # 603-635-7581

Fax # 603-635-6952

www.pelhampubliclibrary.org

Important Events in 2012:

- *New Open Source (free)
Software System (Koha)
makes it easier to browse our
collection, renew items, and
reserve your favorite authors!*

- *Librarian **Corinne
Chronopoulos** promoted to
Director*

- ***Annie Seiler** joins the team
as Adult Services Librarian*

- *Over 50,000 visits to the
library*

- *60,494 items checked out*

- *348 Museum discount
passes to families*

- *256 programs hosted with
4,748 attending*

- *Storytime continues literacy
focus for children 1-5 years
old*

- *Senior Center "Library Day"
visits started*

- *Teen Advisory Group
continues to thrive*

- *455 new cards issued!*

- *42% of Pelham residents
have a Library Card*

Pelham Public Library

The Pelham Public Library's mission is to provide quality materials and services, which fulfill educational, informational, cultural, and recreational needs of the entire community in an atmosphere that is welcoming, respectful, and friendly.

State of the Library

As we enter our 120th year of service, the Pelham Public Library continues to be a valuable resource open for all residents in Pelham. We are a vital service to the community providing free access to information and technology, programs to entertain, teach, and spread literacy for all ages, and a community center for residents to meet, greet, and build experiences together.

This year the library welcomed Corinne Chronopoulos as the new Library Director. Chronopoulos has served as Adult Services Librarian since 2010 and leads the library team with a strong focus on technology and community collaboration. Annie Seiler joined the library team as the new Adult Services Librarian. Seiler has wonderful plans for technology training courses and outreach with the Senior Center. We bade farewell to Library Trustees Fran C. Garboski Jr. after seven years and Doug Fyffe after five years and welcomed new Trustees Carolyn Thompson and Angela Hinkle.

Donations:

The library received several important donations in 2012. We are very thankful to the following groups for their support.

- The Pelham Garden Club donated their time to keep our entrance planters looking beautiful year round. The group also donated a beautiful conifer tree which was planted to the left of the building and will be part of an annual tree lighting and holiday program at the library.
- The Friends of the Library, a non-profit group who promotes and fundraises for the library, donated new chairs and a new area rug for the Children's room as well as funds for several programs and Museum passes.
- The Pelham PES-PTA continues to fund our Museum of Science pass.
- Legalogos, LLC, a Pelham based branding and marketing company, developed and donated the new logo.
- Photographer and FLIP member Douglas Rennie donated his time and hundreds of high quality pictures to the library.

We also received a wonderful bequest from the late Anna M. Beaudoin in the amount of \$47,266.44. This money was placed in a Trust Fund entitled the "Anna M. Beaudoin Book Fund" and is an "income only" fund, meaning the library can only spend the interest and may not touch the principal balance. The library is very grateful for Ms. Beaudoin's gift and plans to use the interest income from the fund to buy Large Print books in her honor. She was an active patron at the library and will be missed greatly by the library staff.

The Library has several successes to highlight this year:

- We completed a comprehensive survey of library catalog systems and selected a new solution for the library. Koha was identified as the best choice and is an open source solution costing \$0 that will allow huge improvements for patrons browsing our collection online and renewing or reserving items. Migration to the new system will be complete in January 2013.
-



(continued Library Successes for 2012)

- Renovations were completed in the Molly Hobbs Program room. The Molly Hobbs now has a closing door, which helps contain the sound during our many programs. We also expanded an existing closet to give our Children's Librarian a much needed office. Special thanks to former Trustee Doug Fyffe for all his help on this project. Funds from the Library Renovation Fund were used for these purposes.
- The Library added a new database: Britannica Encyclopedia. The resource is invaluable for homework help at all levels and may be accessed by students at home or at school.
- We continue to improve our website using WordPress, an open source tool costing \$0.
- We actively trained and improved our technology skills. A staff with strong technology skills enables us to offer better reference to our patrons. It also allows us to make huge improvements to our services using open source technology (like Koha and WordPress) costing the town 0\$.

Children's Services Highlights:

- The Library received a Summer of Innovation Grant from NASA. The Grant was used by the Director to create a First Lego League Robotics Club. The Club, coached by Pelham resident Steve Hayes, had 11 children participate and collaborated with other FLL teams in town with great success!
- We continued our annual Summer Reading Program with the theme Dream Big. Over 300 adults, teens, and children participated in this program which strives to promote literacy and reading throughout the summer break.
- We were awarded the Kids Books and the Arts Grant which paid for our Summer Reading Grand Finale featuring a magician performance.
- The Head of Children's Services, Debbie Laffond, had more children than ever before participate in her story time series. Storytime is offered in three age groups and is not your typical story hour. Laffond creates comprehensive literacy focused activities linked with stories, crafts, and songs. It is an opportunity to introduce children to library services and create strong early literacy patterns.
- Debbie Laffond created a new book club for children in grades 2-4. In addition to reading and writing reviews for their favorite books, Laffond facilitates group activities and opportunities for children to work on public speaking skills.

**2nd – 4th Grade
Book Club**



- We increased programming for ages 7-10 years old. Greatest success was the Unsleepover Party, with over 20 children attending. This after-hours program included games, a scavenger hunt, and reading in the stacks with your flashlight.
- Debbie Laffond facilitated a thriving volunteer program for 87 Pelham High School students with 497 hours donated.



Teen Services Highlights:

- A growing Teen Advisory Group. Over 20 teens volunteer to help plan programs for teens and children. Teens are our fastest growing user group. We planned 22 Teen Programs this year with an average attendance of ten Teens.
- New Gaming area! The library now has an XBOX gaming area for teens to use. Gaming is a proven way to increase literacy and reach teens. "Literacy today is "the ability to use a range of tools and skills (technological, interpersonal, communication) to effectively participate in the workforce. It includes print, visual, media, multimodal, scientific and many other types and modes of literacy" (ALA—Libraries Guide to Gaming). There are valuable skills to be learned through gaming and teens love the addition to their area.
- Lori Merrill, Young Adult Library Assistant, continues to develop popular teen services at the Library. She was asked to speak at the NH Young Adult Library Association conference this year!

Teen Advisory Board



Adult Services Highlights:

- The Library hosted 50 adult programs this year including an eReader training, computer classes, a Gardening Series, lectures on greening your home and travel in China, a thriving Adult Book Club, and a wonderful Night of Jazz for the after-work crowd.
- We participated in The Big Read: NH Reads Edgar Allan Poe, a statewide program of the National Endowment for the Arts in partnership with Arts Midwest and a program of the Center for the Book at the New Hampshire State Library. We received grant funding to help pay for the programs held in October including a Theater troupe performance of Poe's work, a poetry walk, Poe party for the teens, and books clubs.
- Collaboration with the Senior Center! Librarian Annie Seiler visits the center twice a month to check out items, sign up patrons, and answer reference questions.
- Focus on eReaders and eBooks. We now circulate 3 Kindle devices and have a growing eBook collection. We also participate in NH Downloadable Books Consortium. Patrons have access to thousands of eBooks and audiobooks they can download from home.

Adult Computer Classes





PPL by the Numbers

We strive to return a profit on every tax dollar received in the form of exemplary services, valuable programs, extensive library materials, and to consistently contribute excellence in literacy, culture, and recreational experiences for the residents of Pelham. It is our intention to focus on the needs of Pelham residents and to let patron demand, suggestions, and concerns guide our development in services. Our staff actively searches for grant funding and had 3 successful awards this year. The following are examples of the high use and excellent return on the tax investment by the library. All library figures are for 2012:

- Library is open 6 days a week for a total of 2,392 hours per year.
- In 2012, the library cost Pelham residents \$17.85 each. (Based on 2010 census population data and the Library FY 2012 budget of \$230,256.)
- 5,377 people have an active library card, about 42% of the town.
- We issued 455 new cards in 2012! An average of 40 new patrons each month!
- Over 50,000 people visited the library in 2012
- 256 programs and events at PPL with 4,748 attending (average of 18 people at every event!).
- Our public computers were accessed 3,499 times by Pelham residents
- The Library maintains an up-to-date wide range of materials that appeal to users of all ages, backgrounds, and educational levels. We currently have 31,035 items in our collection. We added 2,707 new items and withdrew 3,437 out of date or damaged items.
- 60,494 books, DVDs, audiobooks, and downloadable audiobooks and eBooks loaned with an average value of \$15.00 saving Pelham residents \$907,410.
- Library meeting room usage increased by almost 50% for Pelham community groups, with 56 meetings. Savings to groups approximately \$5,600 based on \$100 average rental fees for seminar room rentals.
- Pelham residents used 348 Museum passes and saved approximately \$3,132 on passes to 7 different museums. Up 8% from 2011.
- 7,013 Reference questions, including technology tutoring and homework help, with an assigned value of \$5.00 per question, we saved residents \$35,065.
- Technical Services Librarian Jo-Ann Beauregard sorted and processed 538 donated books for approximate savings of \$6000.
- Participation in Interlibrary Loan program (Van service funded by NH State Library) remains high with 342 items borrowed and 638 items loaned to surrounding libraries.

Respectfully Submitted,

Corinne Chronopoulos, Library Director
Library Trustees

Library Trustees:

Deb Kruzel, Chair
Diane M. Chubb, Friends Liaison
A. Susan Snide, Treasurer
Carolyn Thompson, Secretary
Angela Hinkle, Trustee



Pelham Public Library
Financial Report 2012

	Beginning	Deposited	Spent	Balance	Notes
Municipal Account					
Appropriation	230,256		224,101.61	6154.39	Library was shortstaffed for part of 2012 and did not expend all salary funds.
Trustee Accounts	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.				
General Fund	31.34	123	18.75	135.59	Miscellaneous donations
Fines & Fees, & Income Generating Equipment	12,452.67	5444.06	9,814.75	8,081.98	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	277.82	540.63	423.81	394.64	Money paid to replace damaged or lost items.
FLIP Money for programs	0.00	730.36	247.13	269.05	Occasionally money from the Friends of the Library are given to the Trustees to disperse.
Fundraising					
Director's Grant	1,429.40	0	1,429.40	0.00	Anonymous grant given in 2008. The balance was expended in 2012 to create a Teen gaming area.
Book Sales	2,701.16	222.00	2,923.16	0.00	
Trust Fund Income	ALL Trust money managed by the Trustees of the Trust Funds. For all Library Trusts, only interest earned may be spent.				
Beaudoin (books)	0.00	0.00	0.00	0.00	
Brown (anything)	0.00	0.00	0.00	0.00	
Hobbs (anything)	0.00	0.00	0.00	0.00	
Woodbury (anything)	0.85	0	0.00	0.85	
Chalifoux (books)	5.89	0	0.00	5.89	
Cutter (books)	0.00	0	0.00	0.00	
Gage (books)	2,103.62	0	0.00	2,103.62	
Seavey (books)	66.86	0	0.00	66.86	
Bank Interest		18.15			
TOTAL Acct Balance	19,069.61	7078.20	14,857.00	11,290.81	



Senior Center

Department Head:

Sarah Landry, Director
8 Nashua Road
Pelham, NH 03076

Phone # 603-635-3800

Fax # 603-635-6971

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

email: seniors@pelhamweb.com

Important Events in 2012:

- Two new programs offered;
*Intro to Drawing and Library
Hour*
- PCOA Fundraisers very well
attended and very successful
- PCOA funded office space
*improvements for the
Kitchen Manager*
- PCOA funded a new chair rail
*and moldings in the new
addition*

Important Dates:

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

The Senior Center continues to be a busy active center! We have many ongoing weekly programs such as coffee hours, cards, bingo, zumba, chair massage, tai chi, lunches, puzzles, art classes, movies, etc. In addition to these ongoing programs, the Center offers availability to health clinics such as hearing screenings, blood pressure clinics, flu shot clinics, and foot clinics; transportation services to and from the Senior Center and access to New Hampshire's senior outreach program Service Link.

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 approximately 120 meals per week.

In 2012, we began to offer two new ongoing programs at the Senior Center, Intro to Drawing and Library Hour. Intro to Drawing has been well received. Attendees are learning about the basics of drawing, shadowing and highlighting. At our bi monthly Library hour, the Pelham Library and the Senior Center are working hand in hand to increase access for seniors to the Library's offerings. It is a great partnership.

The Senior Center continues to have a strong working relationship with the Pelham Council on Aging(PCOA). Members of the PCOA are offered discounts to various programs at the center as well as to receive the bi-monthly newsletter free of charge. The Senior Center Director and a representative of the Pelham Board of Selectmen attends monthly meeting of the PCOA Board of Directors. In 2012 the PCOA hosted two fundraising events at the Senior Center. The Strawberry Festival and the Harvest Festival are run by the PCOA Directors with assistance of the Senior Center Director. Both of these events in 2012 were very successful. The PCOA funded several improvements to our Town's Senior Center. In June of 2012, the COA funded some office space improvements for the Kitchen Manager and in November 2012 the COA funded a new chair rail and moldings in the new addition.

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

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

To join the Senior Center you must be 55 years old and pay annual dues of \$7.00 for town residents and \$10.00 for nonresidents.

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

Respectfully Submitted,

Sara Landry, 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 2012:

- **Stanley Walczak** joins the Transfer Station/ Recycling Center Staff as the new Director
- Pelham at 43% recycling diversion which is above the State average
- New five year contract for solid waste transportation and disposal providing minimal increases over the years
- OSHA and safety programs updated and will continue in 2013

Important Link:

Hazardous Waste Disposal

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

In the year of 2012 the Pelham Transfer Station and Recycling Center handled a total of 4,613 tons of municipal solid waste from the residents of the town. A total of 2,627 tons of trash was hauled away to the Covanta Waste to Energy plant in Haverhill, MA. The remaining 1,987 tons was sent to various recycling end markets where the materials would be processed for re use. That equates to a 43% recycling diversion rate for the Town of Pelham which is above the State average.

The total tons for the year were down when compared to 2011 by 783 tons which was a combination of no longer accepting large amounts of construction demolition, 349 tons and metals were also down by 186 tons and the trash was down by 248 tons. The single stream recycling was flat year over year but all other recyclables such as the batteries, crts and other electronics along with waste oil/vegetable oil, textiles and fluorescent bulbs were increased year over year.

We believe as we continue to communicate to our residents on the different items that can be brought to the facility those amounts will continue to grow. We also started collecting sharps as long as they are properly packaged inside a plastic rigid container and labeled as such. There is also a collection bin located at the facility for used books, cd's and dvds for those individuals that want to recycle those items.

The Board of Selectman along with the Town Administrator were able to negotiate a new five year contract on our solid waste transportation and disposal which will allow us to maintain our current cost for another year and provide minimal increase in years to come as compared to the old contract. We will continue to work with our current providers and end sites to make sure we are receiving the most favorable rates so we can continue to hold off cost increases to our budget.

We are also updating all of our OSHA and safety programs to ensure we are in full compliance with all State and Federal Regulatory Agencies. We will always provide a user friendly and the safest operating environment at the facility at all times for the residents and our employees. We will be conducting traffic counts in 2013 at different times of the year to get a better handle on the number of residents that are utilizing the facility. This will allow us to plan for the future and look at ways to better serve the residents of the town.

A few items that we will be looking at also in 2013 will be the possible compaction of the single stream recycling materials. We believe we can reduce the transportation cost significantly by installing a compactor. This will also open up more available end markets for our single stream recyclables due to being able to transport further distance. We are also looking at re installing a conveyor for our trash that is loaded into the compactor unit. The cost savings on labor, fuel and equipment replacement should justify the re install.

Our goals are to continue to increase our recycling rates while improving our efficiencies to help reduce our cost while we maintain a customer friendly and safe facility.

Respectfully Submitted,

Stanley Walczak, Director



Zoning Board of Adjustment

Committee Chair:

David Hennessey

Committee Vice Chair:

Svetlana Paliy

Pelham Planning

Department

6 Village Green

Pelham, NH 03076

Phone # 603-635-7811

Fax # 603-635-6954

www.pelhamweb.com/planning/

Meeting Information:

The ZBA Meets

Day:

The 2nd Monday of each month @ 7PM

Location:

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

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

www.pelhamweb.com/planning

or

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

6 Village Green, Pelham, NH 03076

BOARD OF ADJUSTMENT 2012 ANNUAL REPORT

The following cases were heard in 2012:

Applications for Variance	25	Applications for Special Exception	5
Applications Approved	19	Applications Approved	3
Applications Denied/Withdrawn	4	Applications Denied/Withdrawn	2
Applications Continued to 2013	2	Applications Continued to 2013	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/.

MEMBERS OF THE BOARD JANUARY THRU APRIL		MEMBERS OF THE BOARD MAY THRU DECEMBER	
David Hennessey, Chair	2012	David Hennessey, Chair	2015
Svetlana Paliy, Vice Chair	2013	Svetlana Paliy, Vice Chair	2013
Robert Molloy, Secretary	2012	Robert Molloy, Secretary	2015
Peter McNamara	2013	Peter McNamara	2013
Kevin O'Sullivan	2014	Kevin O'Sullivan	2014
Lance Ouellette, Alternate	2013	Lance Ouellette, Alternate	2013
Chris LaFrance, Alternate	2014	Chris LaFrance, Alternate	2014
Charity Landry, Recording Secretary		Charity Landry, Recording Secretary	

Respectfully Submitted,

David Hennessey



Capital Improvements Plan Committee

Committee Chair:
Peter McNamara

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

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

www.pelhamweb.com/planning/

2012 Important Events:

*- Spring of 2012,
Planning Board votes to
establish CIP Committee
- CIP established
preliminary schedule of
anticipated municipal
and school capital
improvement projects*

In the Spring of 2012, the Pelham Planning Board voted to establish a Capital Improvements Plan (CIP) Committee in order to prepare and adopt a revised Capital Improvements Plan schedule 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.

Although a strictly advisory document, the CIP 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 contributes to a stable real property tax rate;
- It aids the Town's elected officials, appointed committees, and department heads in the prioritization, coordination, and sequencing of large-scale municipal/school improvements;
- It provides a necessary legal basis for the development and administration of any impact fee system imposed by the Town.

The CIP Committee met through the Summer of 2012, and was able to generate a preliminary spreadsheet showing the schedule of anticipated municipal and school capital improvement projects (i.e. those projects with a cost in excess of seventy five thousand dollars (\$75,000) and a useful life of at least three years) through the year 2018. This information was presented to the Board of Selectmen, Budget Committee and School Board for their consideration during their budgeting processes for 2013. Due to time and monetary constraints, the CIP Committee was unable to complete the full background documentation, demographic data and other information, all of which are part of a complete CIP. The Committee will continue to meet during 2013, with the goal of providing a complete and final CIP for approval and adoption by the Planning Board in time for the 2014 budget cycle.

On behalf of the CIP Committee, I would like to thank all the Town and School Boards/Committees, elected officials, department heads, and various employees of Pelham and the Pelham/Windham SAU who cooperated with the Committee and provided the information and documentation on which the CIP spreadsheet is based. We look forward to working with you in the coming year as the Committee refines and finalizes the CIP.

Respectfully submitted,

Peter J. McNamara, Esq.

2012-2013 CIP Members

Peter McNamara, Chair
Andy Ducharme
Mike Conrad
Bob Haverly
Bill Scanzani
Jason Croteau
Ken Dunne
Jeff Gowan



Conservation Commission

Committee Chair:
Paul Gagnon

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

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

www.pelhamweb.com/planning/

Meeting Information: **The Conservation Commission meets:**

Day:

*The 2nd Wednesday of each
month @ 7PM*

Location:

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

2012 Highlights:

- Acquired 14 acre parcel with 1,200 feet of frontage on Hinds Lane.

- Purchase on Hinds Lane gains a 15 foot pedestrian easement to Gumpas Pond

- **Christine McCarron**, continued trail building efforts building new trails in the Merriam/Cutter Conservation Area & Peabody Town Forest.

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 2012 include:

- We furthered our efforts to preserve open space by purchasing a 14 acre parcel, with almost 1,200 feet of frontage on Hinds Lane. The purchase included a 15 foot pedestrian easement to Gumpas Pond, which the town plans to use as a canoe/kayak launch for Pelham residents. This 14 acre parcel is adjacent to the 155 acre Gumpas Pond Conservation Area, acquired in 2004. In addition, we negotiated and signed a Purchase and Sales agreement on a 36 acre parcel near the Merriam/Cutter conservation area. We expect to close on this parcel in early 2013.

- Christine McCarron, a member of the Conservation Commission, continued our trail building efforts. Chris organized and led teams of volunteers (including the high school hiking club) who built new trails in the Merriam/Cutter Conservation Area and the Peabody Town Forest. Trail maps are available for the Merriam/Cutter and Kirby/Ivers Conservation Areas and forthcoming for the Peabody Town Forest.

- Our web page, entitled Recreation and Conservation Lands, accessible from the Pelham home page, has been updated and includes brochures and trail maps, as they are created.

- We reviewed fewer development plans than in prior years, due to the slow real estate market. Nonetheless, we worked with the developers, members of the Planning Board and members of the Zoning Board to minimize the impact of these developments on our environment. Paul Dadak is the Conservation Commission's representative on the Planning Board. In addition to Paul's efforts, joint site walks and written/verbal communications assure that we work in cooperation with the other boards.

- The Forestry Committee, led by Deborah Waters, had a very active year. Please see their annual report for details. Paul Gagnon and Chris McCarron are 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, Chairman

Conservation Commission Members:

Paul Dadak
Glennie Edwards
Paul Gagnon
Lisa Loosigian
Karen MacKay
Christine McCarron
Heidi Ramich



Forestry Committee

Committee Chair:
Deb Waters

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

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

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

Meeting Information:

The Forestry Committee Meets

Day:

*The 1st Tuesday of each month
@ 7PM*

Location:

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

2012 Highlights:

- Continued update of educational website and mapping of public lands
- Continued town road classifications and Class VI highways NRPC Study
- PVMP wildlife field mowing, easy walking trail, culvert installation and signage

Important Websites:

www.pelhamweb.com/planning

and

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

"STEWARDS OF OUR TOWN FORESTS AND CONSERVATION LANDS"

"Their yearly trick of looking new
Is written down in rings of grain.
Yet still the unresting castles thresh
In full grown thickness every May.
Last year is dead, they seem to say,
Begin afresh, afresh, afresh."

. . . Listen to the (trees) new leaves thresh freshly . . .

"The Trees"
Martin Amis

If you have wondered to what ends your Forestry Committee spends hundreds and hundreds of volunteer hours and effort to manage Pelham's forests, one major response of note would be the preservation and protection of our wood, water, wildlife and passive recreation resources as displayed on officially designated Tree Farm Signs posted around town. Two other areas your forestry members and their volunteers have focused on this year are biodiversity and ongoing development of successive forest and wildlife habitat, nature's assurance of the future.

Since 1980 your Town Forestry Committee, together with the Conservation Commission, Planning Board, Board of Selectmen and Recreation Commission has worked to preserve and protect public lands across all quadrants of town including forests, parks, open space, water courses, wetland, wildlife habitat, scenic and forested natural resources.

We extend our thanks to certified State Foresters Daniel J. Cyr and Michael F. Powers of Bay State Forestry Services for their continued, professional forestry skills and guidance for over thirty (30) years of successful, forest management, education, and strategic planning with exemplary sensitivity to our town's goals.

Accomplishments this year include:

- Gumpas Pond Conservation Area – 2012 sustainable, successive habitat restoration project, flora regeneration, successful fauna return, additional acreage survey, pond parking area/footpath access, new signage
- Merriam/Cutter Conservation Area – Wildlife field maintenance, Corduroy/Puncheon bridgework, trail development, cleanup, reconfigured drainage and improvement along Sherburne Road, parking, new signage, trail work cleanup
- Peabody Town Forest – Survey, parking, signage, trail work, cleanup
- Kirby/Ivers Town Forest – Wildlife field maintenance, blazing, trail work cleanup
- Elmer G. Raymond Memorial Park (The Scout Lot) - Survey, Phase II southeast timber harvest progress, signage via Eagle Scout project, invasive species management, trail work cleanup
- Spalding/Cutler Conservation Area - Blazing, parking, signage, public dedication
- PVMP – Wildlife field mowing, easy walking trail, culvert installation, signage



Additional studies undertaken include:

- Survey work needed/required to establish and set boundaries on identified, town-owned parcels presently managed
- Continued update of educational website and mapping of public lands
- Management/security/public access for passive, recreational use
- Continued town road classifications and Class VI Highways NRPC Study
- ITRaC Project Feasibility NRPC Study
- NRPC Forum/Questionnaires for discussion of regional and local development needs including, but not exclusively, focused on transportation, environment, safety, healthcare

All project work accomplished in 2012 was fully funded from the Forest Maintenance Account maintaining revenues from selective, timber harvesting. The Forestry Committee works within its 2009 Ten (10) year Financial Plan ensuring Pelham's Town Forests and Conservation Lands will be self-sustaining well into the future without need for or expenditure of any taxpayer funds.

Respectfully submitted,

Paul Gagnon – 2013

Robert Lamoureux – 2015

Gayle Plouffe – 2014

Deborah Waters – 2013

Harold V. Lynde – Selectman's Representative





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
Location:*

2012 Highlights:

- New board elected*
 - Donated new children's
chairs*
 - Donated new children's
rug*
 - Sponsored "Daddy and
Donuts Storytime"*
 - Sponsored "Up All Night"
educational program*
 - Sponsored Franklin and
Stone Zoo pass*
-

Friends of the Library in Pelham

The Friends of the Library in Pelham (FLIP) are an all-volunteer, non-profit organization that has been providing support services to the library since October 1976. They understand the importance of library service to the community and work in a variety of ways to help stimulate use of the library. The Friends provide services, special programs and events that supplement and enhance the library's regular budget. These "extras" include children's and adult programs, museum passes, and special presenters the library could not normally afford with their limited budget.

Meetings are held the second Tuesday of the month at the Library. See our website for updated information: <http://pelhampubliclibrary.org/friends-of-the-library/>

We are proud to share our major highlights in 2012:

- A huge accomplishment was electing a new Board.

President:	Gloria Walsh
Vice President:	Catherine Somma
Treasurer:	Adele Cerri (since 2006)
Secretary:	Rosemarie Graham
Membership Coordinator:	Kathleen Vincent

- This year FLIP enjoyed a huge resurgence in membership support. We had 39 new members join!
- FLIP members recruited 10 business sponsors from the Pelham Community
- We had two huge successful book sales raising almost \$1500.
- FLIP made plans for a fundraiser Gala event: *For the Love of Chocolate: An Evening in the Stacks*, Chocolate Gala event to take place in February 2013.

Major Donations to the Library in 2012

- New set of 24 children's chairs for the children's area
- New colored rug for the children's program room
- Funding for "Up All Night", a nocturnal animal educational program put on by the NH Children's Museum. 50 children and their families attended.
 - Funding for "Daddy and Donuts Storytime", a Saturday program targeting Dads who may not have the chance to bring their children to the library during the week.
 - Funding for annual Halloween Party decorations and refreshments with over 100 people in attendance.
 - Funding for outdoor tree lights for the new Conifer tree donated by the Pelham Garden Club. (Made possible by FLIP member Jo-Ann Cornell.)
 - Funding for The Franklin and Stone Zoo pass (circulated to 70 families).
- Funding for The Butterfly Pass (circulated to 35 families).

To join the Friends, annual membership costs just \$10.00 and goes a long way. Check out our website or visit the library to find out how you can join us in 2013!



Thank you to our 2012 Business Sponsors!

Dr. James Casazza –offices in Andover MA
Jean-Guys-Used Car and Parts
Brando's Pizza & Subs
Hannaford–Pelham
Beauty Cottage Salon
Boyden's Landscaping
Law Office of David M. Groff
M&G Office and Resource Management
Pelham Cleaners
Tim Zelonis Excavating

**New Set of 24 Children's Chairs and
Rug Donated for the Children's Area**





Planning Board

Committee Chair:**Peter J. McNamara, Esq****Pelham Planning
Department
6 Village Green
Pelham, NH 03076****Phone # 603-635-7811****Fax # 603-635-6954****Email:****Planning@pelhamweb.com****Website:****www.pelhamweb.com/planning**

Meeting Schedule:**Day:***The Planning Board meets
on the 1st and 3rd Monday of
the month @ 7PM***Location:***Sherburne Hall
Municipal Building
6 Village Green
Pelham, NH 03076***2012 Highlights:**

- Applications consisted largely of site plans for small businesses
 - Joint meeting with Planning Board, ZBA & Conservation Commission to ultimately approve expansion of Soucy Industries
 - Voted to establish an updated CIP Committee
 - Voted to establish Zoning Sub-Committee
-

During the past year, applications that came before the Planning Board consisted largely of site plans for small businesses and renewal or minor changes to previously-approved residential subdivisions. The Board did review a limited number of small subdivisions, but our agendas continued to reflect the sluggish economy and housing market.

The Board, in conjunction with the Zoning Board of Adjustment and the Conservation Commission, did conduct a joint meeting to review and ultimately approve a significant expansion of Soucy Industries, an existing steel business in the Industrial Park. This will hopefully lead to an increase in that firm's business, and demonstrate to other businesses that Pelham's land use boards are willing to work collaboratively with them to ensure the application and approval process is conducted in a fair and efficient manner.

On the residential side, the Planning Board was able to work with the residents of Stickville, LLC, a fifty-five plus condominium community, to address their concerns with the project's developer. Ultimately it was confirmed that aspects of the project did not conform to the approved plan and the Planning Board decided to "call" the remaining bond. The residents will work with the Planning Board in 2013 to determine how to best meet the approved plan requirements to ensure the homeowners can safely enjoy their beautiful homes to the fullest extent possible.

The Board exercised one of its administrative responsibilities by voting to establish an updated Capital Improvements Plan Committee. The goal of the Committee is to prepare an updated Capital Improvements Plan (CIP), an important planning document for the entire town (please see the Report of the CIP Committee contained within this Town Report for a more complete description). The CIP Committee will continue its' work through the coming year.

The Board also voted to establish a Zoning Sub-Committee. The sub-committee was tasked with exploring possible changes to the Zoning Ordinance as regards the center of Pelham. This work is particularly timely given the major changes that have occurred and are occurring in that area (e.g. construction of the dual roundabouts, construction of the new fire station, the opening of Southern New Hampshire Medical Center at Pelham). The Sub-committee continues to meet and it expects to provide the Planning Board with recommendations for possible placement on the March, 2014 ballot.

On behalf of the Board, I wish to thank Planning Director Jeff Gowan and Office Manager Jenn Hovey for all the support and help given to us over the past year. The Board would find it very difficult to function without them; we (and the Town) are lucky to have such professionals. I would also like to thank Jim Greenwood and the volunteers from Pelham Cable Television for their work in providing live coverage of the Board's meetings, and Charity Landry for her faithful transcription of our meeting minutes.

Respectfully submitted,

Peter J. McNamara, Esq
Chair, Pelham Planning Board

2012 Planning Board Members:

Peter McNamara, Esq., Chair
Roger Montbleau, Vice-Chair
Paul Dadak, Secretary
Paddy Culbert
Timothy Doherty
Jason Croteau
Joseph Passamonte, Alternate
Mike Sherman, Alternate



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2013 TOWN WARRANT



TOWN OF PELHAM
STATE OF NEW HAMPSHIRE
WARRANT
2013 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 5, 2013 at 7:00 PM. This session shall consist of explanation, discussion, and debate of warrant articles numbered 2 through 13. Warrant articles may be amended subject to the following limitations: (a) warrant articles the wording of which is prescribed by law shall not be amended and (b) warrant articles that are amended shall be placed on the official ballot for a final vote on the main motion, as amended.

Second Session of Annual Town Meeting (Official Ballot Voting)

You are hereby notified to meet again at the Pelham High School, 85 Marsh Road, Pelham, New Hampshire on Tuesday, March 12, 2013 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 13.

**2013 TOWN WARRANT** (cont.)

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

ARTICLE 2: Shall the Town of Pelham raise and appropriate the sum of \$895,000 (gross budget) for the renovation of six classrooms located at the Municipal Complex into office space suitable for use by the Pelham School Administrative Unit (SAU) and to authorize the issuance of not more than \$895,000 in bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33) and to authorize the Selectmen to issue and negotiate the terms of a five (5) year bond or note and determine the interest rate thereon and furthermore to raise and appropriate the sum of \$99,700 for the first year's payment? Costs of this bond will be completely offset by rent received from the School administrative Unit (SAU). (Recommended by Selectmen) (Recommended by Budget Committee) 3/5 Majority Vote Required

Article 3: Shall the Town vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth herein, totaling \$13,093,475? Should this article be defeated, the default budget shall be \$12,848,999 which is the same as last year with certain adjustments required by previous action of the Town or by law; or the governing body may hold one special meeting in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. (Recommended by the Budget Committee) (\$13,095,300 approved by Selectmen) (Majority Vote Required)

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



2013 TOWN WARRANT *(cont.)*

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

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

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

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

ARTICLE 8: Shall the Town vote to authorize the Selectmen to enter into a 3 year lease-purchase agreement for \$15,489 for the purpose of obtaining a new Ford Focus to replace the current Planning Department Code Compliance vehicle and to further raise and appropriate the sum of \$5,329 for the first year's payment for that purpose? This Article has an escape/non-appropriation clause. The current Code Compliance vehicle, a former police cruiser, gets poor gas mileage and has over 157,000 miles on the odometer with anticipated significant ongoing repair expense. (Recommended by Selectmen) (Recommended by Budget Committee)

ARTICLE 9: Shall the Town vote to increase the annual contribution to the Ambulance Fund from \$25,000 to \$60,000 to be funded from ambulance service fees collected in each calendar year? This fund was established in 2005 pursuant to RSA 31:95-h. These funds are held by the Treasurer and may only be expended for the replacement or major refurbishment of an ambulance. (Recommended by Selectmen) (Recommended by Budget Committee)

ARTICLE 10: Shall the Town vote to raise and appropriate the sum of \$75,000 to establish a Capital Reserve Fund to erect a highway garage? (Recommended by Selectmen) (Recommended by Budget Committee)

ARTICLE 11: Shall the Town vote to raise and appropriate the sum of \$25,000 from the Forest Maintenance Fund for the purpose of forest management, stewardship (signage, trail building and maps, parking, etc.) security, public education and other costs associated with the maintenance and care of Town Forest land? All expenditures are approved by the Board of Selectmen. Funds requested come from the revenues produced by timber harvesting, not property taxes. This is a non-lapsing account per RSA 32:7. This is a Special Warrant Article. (Recommended by Selectmen) (Recommended by Budget Committee)

ARTICLE 12: Shall the Town vote to authorize the Board of Selectmen to sell, by sealed bid, two separate lots of land: one located at 50 Jericho Road (map 42, lot 10-211, +/- .5 acres) and one located at 8 Little Island Park (map 24, lot 11-380, +/- .11 acres)? (Recommended by Selectmen)

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



2013 TOWN WARRANT *(cont.)*

Given under our hands this 28th day of January, 2013

William McDevitt, Chairman

Edmund Gleason, Vice Chairman

Robert Haverty

Harold Lynde

Douglas Viger

I, the undersigned Town Administrator for the Town of Pelham, do hereby certify that on the 28thth day of January, 2013, I did post signed copies of the 2013 annual Town Meeting at the Pelham Town Hall, located at 6 Village Green and the Pelham High School, located at 85 Marsh Road and at the Pelham Post Office, located at 150 Bridge Street of said Town.

Respectfully Submitted,

Thomas R. Gaydos, Town Administrator

Dorothy A. Marsden, Notary Public

DOROTHY A. MARSDEN, Notary Public
My Commission Expires October 6, 2016



2013 SCHOOL WARRANT

School Warrant State of New Hampshire

School Warrant State of New Hampshire

To the inhabitants of the School District in the Town of Pelham, New Hampshire qualified to vote in District affairs: You are hereby notified of the following annual School District meeting schedule:

First Session of Annual Meeting (Deliberative)

You are hereby notified to meet at the Sherburne Hall in said District on the 6th day of February, 2013 at 7:00 p.m. This session shall consist of explanation, discussion, and debate of each warrant article. 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 to meet at the Pelham High School in Pelham, on Tuesday, March 12, 2013, between the hours of 7:00 a.m. and 8:00 p.m. to vote by official ballot on warrant articles numbered 1 through 9.

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

To the following school district offices:

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



2013 SCHOOL WARRANT (CONT.)

School Warrant State of New Hampshire

Article 2. “Shall the Pelham School District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling twenty-seven million, four hundred and ninety-one thousand, four hundred and fifty-three Dollars (\$27,491,453)? Should this article be defeated, the default budget shall be twenty-seven million, three hundred and ninety thousand, nine hundred and eighty-two Dollars (\$27,390,982) which is the same as last year, with certain adjustments required by previous action of the Pelham School District or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI to take up the issue of a revised operating budget only.”
(Majority vote required)

Recommended by the School Board
Recommended by the Budget Committee

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

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

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

and further to raise and appropriate the sum of zero Dollars (\$0) for the 2013-2014 year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at the current staffing levels.”

Recommended by the School Board
Recommended by the Budget Committee

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



2013 SCHOOL WARRANT (CONT.)

School Warrant State of New Hampshire

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

and further to raise and appropriate the sum of sixty thousand, two hundred and eighty Dollars \$60,280 for the 2013-2014 year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at the current staffing levels.”

Recommended by the School Board
Recommended by the Budget Committee

Article 5. “Shall the Pelham School District, if Article 3 or Article 4 is defeated, authorize the governing body to call one special meeting at its option to address Article 3 or 4 cost items only?”

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

Recommended by the School Board
Recommended by the Budget Committee

Article 7. “Shall the Pelham School District vote to raise and appropriate up to the sum of \$50,000 (Fifty thousand dollars) to be added to the previously established (1999-2000) School District Maintenance Capital Reserve Fund, with such sum to be funded from the June 30, 2013 unreserved fund balance available for transfer on July 1, 2013?” (Majority vote required).

Recommended by the School Board
Recommended by the Budget Committee



2013 SCHOOL WARRANT (CONT.)


School Warrant State of New Hampshire

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

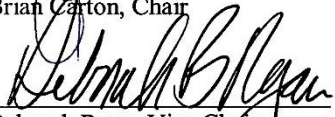
Recommended by the School Board
Recommended by the Budget Committee

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

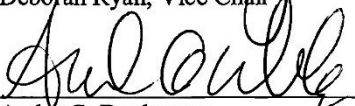
Given under our hands as said Pelham, New Hampshire, on the 23rd day of January, 2013.



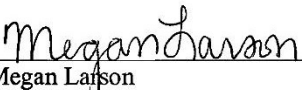
Brian Carton, Chair




Deborah Ryan, Vice Chair



André G. Ducharme



Megan Larson



Robert Hardy



Pelham School District

Superintendent:

Henry E. LaBranch, Ed. D

Associate Superintendent:

Amanda Lecoraz, CAGS

19 Haverhill Road
PO Box 510
Windham, NH 03087

Phone # 603-425-1976

Fax # 603-425-1719

Website:

www.pelhamsd.org

Email:

communications@pelhamsd.org

~ Pelham School District Officers ~**MODERATOR**

Paul Leonard

CLERK

Melissa Binette

TREASURER

Patricia E. Murphy

SCHOOL BOARD

Brian Carton	2014
Megan Larson	2015
Rob Hardy	2013
Debbie Ryan	2015
Andy Ducharme	2013

SUPERINTENDENT OF SCHOOLS

Henry E. LaBranche, Ed.D.

ASSOCIATE SUPERINTENDENT OF SCHOOLS

Amanda Lecaroz, CAGS

BUSINESS ADMINISTRATOR

Adam Steel

DIRECTOR OF SPECIAL SERVICES

Tina H. McCoy

DIRECTOR OF HUMAN RESOURCES

Carol St. Pierre

BUILDING ADMINISTRATORS

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

SCHOOL NURSES

Jennifer Bodenrader
Susan Levine
Barbara Campbell

AUDITORS

Plodzik & Sanderson



Pelham School District Superintendent's Report

Superintendent:

Henry E. LaBranch, Ed. D

Associate Superintendent:

Amanda Lecoraz, CAGS

**19 Haverhill Road
PO Box 510
Windham, NH 03087**

Phone # 603-425-1976

Fax # 603-425-1719

Website:

www.pelhamsd.org

Email:

communications@pelhamsd.org

Important Events in 2012

- *Curricula in Mathematics K-6 and English Language Arts K-12 aligned to the new Common Core State Standards (CCSS)*
 - *School Board is currently continuing to investigate options for the High School*
 - *PSD continues to see standardized assessment scores remaining above the state average in most subject areas and grade levels*
 - *College Board recognizes Pelham High School for making the Advance Placement Honor Roll*
 - *PSD unveils a new website to aid in communication*
 - *AlertNow system and Facebook used to promote school and disseminate information*
-

"Our mission is a commitment in concert with the entire Pelham community, to provide quality services to each student, parent and resident through planned, focused and continuous improvement of our education programs and practices."

-Pelham School District Mission Statement

Curriculum, communication, and facility planning were the focal points of 2012 for the Pelham School District. These areas of focus come as a result of the input that we have received from the community, assessment results, and accreditation organizations. The year of 2012 saw significant changes in all three of these areas for the Pelham schools.

A guaranteed and viable curriculum, outstanding instruction, and effective assessments are at the core of the work of the Pelham schools. Highly skilled and dedicated teachers, paraprofessionals and administrators work collaboratively to provide a comprehensive educational program to the Pelham community.

This past year we created curricula in Mathematics K-6 and English Language Arts K-12 aligned to the new Common Core State Standards (CCSS). The CCSS will eventually drive the new state assessment being developed by the Smarter Balanced Assessment Consortium. Resources to develop more critical thinking and problem solving abilities in mathematics were procured to ensure success for all students in mathematics K-5.

Teachers continue to engage in professional learning focused on Differentiated Instruction (DI) to further refine their teaching expertise and to model life-long learning. Response to Intervention (RTI) is a framework where struggling students are identified early and provided with the support necessary to catch up to their peers. Developing a strong RTI program is at the heart of our continuous educational improvement initiatives for the district. The significantly greater concern with our secondary school operation is with respect to determining the long-term future of where and how the community of Pelham will deliver a high school education. Studies and votes have been taken relative to new building and cooperative ventures. Currently, the school board is continuing to investigate options including an addition and renovations to the existing facility, building new, as well as reviewing tuition options. An answer to this question needs to be forthcoming during the 2012-13 school year.

The Pelham School District continues to see standardized assessment scores that remain above the state average in most subject areas and grade levels. Although the district has spent a significant amount of professional development time and energy focused on the area of reading through curriculum alignment, RTI, and DI, our reading scores continue to fail to meet expectations. The increased need for specialized instruction in this area continues to be an unmet challenge. This past year, the most significant increases in both reading and mathematics scores were noted at the Pelham Memorial School, where the school achieved the "annual yearly progress" designation defined by the No Child Left Behind (NCLB) legislation. The educational program at Pelham High School continues to expand the opportunities for students. This year they were recognized by the College Board for making the Advance Placement (AP) Honor Roll as a result of increasing AP student scores and AP classes offered at the school.



Communication was another focus of the Pelham schools. The year 2012 saw the unveiling of a new website that will continue to increase the communication reach of the Pelham schools and provide opportunities for the students, parents, and community to be informed and involved in the future of the Pelham schools. The use of the AlertNow system, Facebook, and the local press for informational purposes was a major focus for the Pelham School District. The Pelham schools began using AlertNow to disseminate a monthly informational message to all parents providing information about current accomplishments, events, and future happenings. The Pelham School District Facebook page saw a 322% increase in activity in 2012 and the district continues to promote school accomplishments and happenings through local publications.

Finally, facilities remain an area of need and concern in the Pelham community. The Pelham School Board commissioned a facility study performed by New England School Development Council (NESDEC) to look at Pelham facilities from an educational programming perspective and give various recommendations for short and long term solutions. The Pelham High School, although housing a strong educational program, has some significant facility deficiencies. These deficiencies threaten the accreditation of the high school by the New England Association of Schools and Colleges (NEASC). This past year, the district experienced the support of the Pelham Community when the voters approved renovations to the heating ventilation and air-conditioning system, and the sprinkler system at the high school. These essential upgrades have begun to chip away at the high school facility deficiency list. The School Board continues to work at finding a long-term solution for the high school facility as well as the new need for housing for the “Pelham only” SAU 28 starting in July of 2013.

Respectfully Submitted,

Amanda Lecaroz

Amanda Lecaroz



2012 PSD Official Ballot Results

sample



ABSENTEE OFFICIAL BALLOT

ANNUAL SCHOOL DISTRICT MEETING

TOWN OF
PELHAM, NEW HAMPSHIRE
MARCH 13, 2012

Melissa Binette

MELISSA BINETTE, SCHOOL DISTRICT CLERK

INSTRUCTIONS TO VOTERS

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

SCHOOL OFFICIALS

For School Board

THREE YEARS Vote for TWO:

DEBORAH RYAN 2094 ☐

MEGAN LARSON 2150 ☐

WRITE-IN ☐

WRITE-IN ☐

For School District Clerk

TWO YEARS Vote for ONE:

WRITE-IN *Melissa Binette* 12 ☐

OFFICIAL BALLOT

SCHOOL DISTRICT WARRANT

QUESTION #2

"Shall the Pelham School District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$25,859,566 (Twenty-five million, eight hundred and fifty-nine thousand, five hundred and sixty-six dollars)? Should this article be defeated, the default budget shall be \$25,590,455 (Twenty-five million, five hundred and ninety thousand, four hundred and fifty-five dollars), which is the same as last year, with certain adjustments required by previous action of the Pelham School District or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI to take up the issue of a revised operating budget only." (NOTE: Warrant Article 2 (operating budget) does not include appropriations proposed in any other warrant articles.) (Majority vote required) (Recommended by the School Board) (Recommended by the Budget Committee)

YES ☐ 1840
NO ☐ 1314

QUESTION #3

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

Year:	Estimated Increase:
2012-2013	\$39,973

and further to raise and appropriate the sum of \$39,973 (Thirty-nine thousand, nine hundred and seventy-three dollars) for the 2012-2013 year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at the current staffing levels." (Recommended by the School Board) YES ☐ 1869
(Recommended by the Budget Committee) NO ☐ 1312

QUESTION #4

"Shall the Pelham School District vote to raise and appropriate the sum of \$500,000 (Five hundred thousand dollars) for the purpose of replacing the core components of the HVAC system at Pelham High School? This is a special warrant article." (Majority vote required) YES ☐ 1978
(Recommended by the School Board) NO ☐ 1207
(Recommended by the Budget Committee)

QUESTION #5

"If and only if article 4 passes, shall the Pelham School District vote to raise and appropriate the sum of \$400,000 (Four hundred thousand dollars) for the purpose of installing HVAC components at Pelham High School that will provide air conditioning to the entire school building? This is a special warrant article." YES ☐ 1661
(Recommended by the School Board) NO ☐ 1532
(Recommended by the Budget Committee)

TURN OVER TO
CONTINUE VOTING

**2012 PSD Official Ballot Results****QUESTION #6**

"Shall the Pelham School District vote to raise and appropriate the sum of \$500,000 (Five hundred thousand dollars) for the purpose of installing an automatic sprinkler system at Pelham High School? This is a special warrant article." (Recommended by the School Board) (Recommended by the Budget Committee)

YES ☐ 1795
NO ☐ 1377

QUESTION #7

"Shall the Pelham School District vote to raise and appropriate up to the sum of \$50,000 (Fifty thousand dollars) to be added to the previously established (1999-2000) School District Maintenance Capital Reserve Fund, with such sum to be funded from the June 30, 2012 unreserved fund balance available for transfer on July 1, 2012?" (Majority vote required) (Recommended by the School Board) (Recommended by the Budget Committee)

YES ☐ 1909
NO ☐ 1225

QUESTION #8

"Shall the Pelham School District vote to raise and appropriate the sum of \$31,262 (Thirty-one thousand, two hundred and sixty-two dollars) for Child Benefit Services as defined by RSA 189:49 for approximately 113 Pelham children attending St. Patrick School? This is a special warrant article." (Recommended by the School Board) (Recommended by the Budget Committee)

YES ☐ 1621
NO ☐ 1553

QUESTION #9

"Shall the Pelham School District vote to authorize the School Board to sell the District's property at 86 Marsh Road identified on Tax Map 28 parcel 7-149 on the terms and conditions that the School Board determine are in the best interest of the School District with the provision that a public hearing be held to provide information of the negotiated price with the buyer?"

YES ☐ 1507
NO ☐ 1622

QUESTION #10

"Shall the Pelham School District raise and appropriate the sum of \$377,000 (Three hundred and seventy-seven thousand dollars) as a deficit appropriation for the current fiscal year (2011-2012) for the purpose of covering un-anticipated expenses related to providing special education services?" (Recommended by the School Board) (Recommended by the Budget Committee)

YES ☐ 1625
NO ☐ 1520

QUESTION #11

"Shall we adopt the provisions of RSA 40:14-b to delegate the determination of the school default budget to the municipal budget committee which has been adopted under RSA 32:14?" (3/5 ballot vote required) Submitted by petition

YES ☐ 1127
NO ☐ 1864

VOTING COMPLETE

Melissa Binetto



2012 PSD Deliberative Session Minutes

PELHAM SCHOOL DISTRICT Deliberative Session of Annual Meeting Wednesday, February 8, 2012

Moderator Paul Leonard called the session to order at 6:58 p.m. and announced that the second session will be held at the voting polls at Pelham High School on Tuesday, March 13, 2012 between the hours of 7:00 a.m. and 8:00 p.m. Selectman Robert Haverty was asked to lead the audience in the Pledge of Allegiance.

Moderator Paul Leonard introduced the panel on the floor as follows: On his left (audiences right) School District Clerk Melissa Binette, Superintendent of Schools Dr. Henry LaBranche, Business Administrator Adam Steel, School Council Peter Bronstein, Assistant Superintendent Amanda Lecaroz. On his right (audiences left) Budget Committee Chairman Larry Hall, Vice Chairman Daniel Guimond, and School Board Members Rob Hardy, Deb Ryan, Brian Carton and Megan Larson. Andy Ducharme was unable to attend tonight's meeting.

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

Article 1. Election of Officers (voting by official ballot March 13, 2012)

To the following school district offices:

To choose two School Board members for the ensuring three years;

- **Megan Larson**
- **Debbie Ryan**

To choose the School District Clerk for the ensuing two year, unexpired term:

- **Open Position**

Article 2. “Shall the Pelham School District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$25,859,566 (Twenty-five million, eight hundred and fifty-nine thousand, five hundred and sixty-six dollars)? Should this article be defeated, the default budget shall be \$25,590,455 (Twenty-five million, five hundred and ninety thousand, four hundred and fifty-five dollars), which is the same as last year, with certain adjustments required by previous action of the Pelham School District or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI to take up the issue of a revised operating budget only.” (Majority vote required)

Recommended by the School Board
Recommended by the Budget Committee

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

Chairman Larry Hall wanted to commend the School Board and Business Administrator, Adam Steel on their continued efforts. He is extremely pleased at how Mr. Steel has restored the confidence back to the Budget Committee. Mr. Hall proceeded to review the budget explaining line item increases and decreases leading to a total budget increase.



Brain Carton discussed the budget highlights with regard to being proactive with the maintenance schedule ensuring that we take care of things before they fail. Library software for PHS needs to be upgraded to current generation software. Architectural and engineering fees for PHS for researching PHS options are still in effect. Our successful summer intervention programs for reading and mathematics will continue with this budget. Probes for the science lab will be purchased. MS Office will be upgraded at the Middle School. A district wide wireless network is needed and new copiers in all schools will be going from lease models to owning. The replacement of the lockers at PHS was also mentioned.

Article 3. “Shall the Pelham School District vote to approve the cost items included in the collective bargaining agreement reached between the School Board and PESPA (Pelham Education Support Personnel Association) which calls for the following increases in salaries and benefits at the current staffing level:

Fiscal Year	Estimated Increase
2012-2013	\$39,973

and further to raise and appropriate the sum of \$39,973 (thirty-nine thousand, nine hundred and seventy-three dollars) for the 2012-2013 year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at the current staffing levels.”

Recommended by the School Board
Recommended by the Budget Committee

Rob Hardy discussed how the Collective Bargaining Agreement covers 106 employees in the Pelham School District that provide educational support in rolls such as instructional assistant and/or tutor. These individuals provide integral services to the Pelham School District by assisting students with special needs including but not limited to educational, emotional, organizational and physical support. He was part of the negotiating team with Deb Ryan and both parties reached an agreement.

Article 4. “Shall the Pelham School District vote to raise and appropriate the sum of \$500,000 (five hundred thousand dollars) for the purpose of replacing the core components of the HVAC system at Pelham High School? This is a special warrant article.”

Recommended by the School Board
Recommended by the Budget Committee

Moderator Paul Leonard described what a Special Warrant Article is.

Megan Larson noted that the HVAC at PHS is addressed on the NEASC Accreditation Report as a deficiency. The current system has uneven heat, the air quality is bad, and the system is very loud. A new system will provide a more comfortable learning environment for the students and staff at PHS. Although the future status of the current PHS building is still unclear, there are no plans of raising the building and it will still remain a town building that will be in use. The system that will be installed will allow for changes. If the floor plan in the HS is reconfigured, the HVAC system can easily be configured without much more cost.

Article 5. “If and only if article 4 passes, shall the Pelham School District vote to raise and appropriate the sum of \$400,000 (four hundred thousand dollars) for the purpose of installing HVAC components at Pelham High School that will provide air conditioning to the entire school building? This is a special warrant article.”

Recommended by the School Board
Recommended by the Budget Committee



Brain Carton explained the purpose of this article and how there is AC for the staff but not the classrooms. It may seem like a luxury but we do have certain students with special considerations who need AC. If it is the will of the voter, it would be wise to do it at this time because adding it later would be significantly higher.

Motion was made to Restrict Reconsideration of Articles 2, 3, 4 & 5

Article 6. “Shall the Pelham School District vote to raise and appropriate the sum of \$500,000 (Five hundred thousand dollars) for the purpose of installing an automatic sprinkler system at Pelham High School? This is a special warrant article.”

**Recommended by the School Board
Recommended by the Budget Committee**

Deb Ryan wanted to make known that the sprinkler system is on the NEASC Accreditation report for PHS. Installing a sprinkler system would eliminate the need to install larger windows. It would also add an extra layer of fire safety for everyone at the high school. As of right now the PES and PMS have sprinkler systems. She explained how the town can tap into the municipal water supply by connecting PES to PHS. Adding this system will also help resolve some current issues with the water at PHS. There are times when there is no water for a period of time and quarterly testing of the water (due to well system) would be eliminated. Deb explained the breakdown of the work to be completed. Deb cited Pelham history taken from the 1869 Annual Report from the Superintendent of schools and how the town should take pride in your buildings make good in our schools.

Selectman Douglas Viger, Valley Hill Road, wanted to know if this article does not pass how does it affect the accreditation and where do we stand?

Deb Ryan discussed how the general feeling after meeting with Janet Alison, the Commissioner of NEASC was if we do not show improvement then we could be put on probation. NEASC wants to see improvement and support from the community.

Superintendent Dr. LaBranche stated that PHS is on warning status. Dr. Mohr was allowed to postpone submitting a status report to NEASC until after this March election in order to show progress from the community. Continued progress with respect to the improvement of the instructional learning environment must be made. It's not the way we teach or the learning of our children that is a problem it is the environment and safety of our children. Dr. LaBranche stated that the school is still a very functional building even though it needs work. A lot of good things have happened in that building and we feel we need to give the community this opportunity to invest in it. We will worry about the long term future over the next 12 months but right now it is our responsibility to the children that are being serviced in that building today.

Dave Henessey, Dutton Road had two questions with regard to articles 4 & 5. Have we built into the budget the increase cost of electricity, fuel, and water? Will the additional cost be part of the default budget?

Business Administrator Adam Steel's response was that the AC will incur some additional cost as it will be in the entire building but how much this cost will be is to be determined. They did not carry a number in the budget for that contingency and there is not a big concern as the students and staff will be entering into the facility in the fall and usage will be low the first six months. If we are tight on the electric cost, maybe the AC will not be used at full capacity until the following year. There will be cost savings on the other side for heating with the new HVAC that we hope will offset any increase for cost in air-conditioning. Adding public water will add additional cost, however there will no longer be monitoring tests on the water and we will not have to deal with any issues that come with having a private water system. We did not carry any of those potential increases in our budget hoping to offset any increase by the savings that come on the other side. Default Budget - we carried last year's utilities cost in our default budget. The FY12 utility budget is what is carried forward in the default budget.

Pat Gendron, 579 Bridge Street wanted to know if Warrant Articles 4, 5 & 6 pass, what will the tax increase be per thousand?

Chairman Hall anticipates a tax impact of .33, .27, .33 cents per thousand on Articles 4, 5 & 6 respectively.



Motion passed to restrict debate.

Article 7. “Shall the Pelham School District vote to raise and appropriate up to the sum of \$50,000 (Fifty thousand dollars) to be added to the previously established (1999-2000) School District Maintenance Capital Reserve Fund, with such sum to be funded from the June 30, 2012 unreserved fund balance available for transfer on July 1, 2012?”
(Majority vote required).

Recommended by the School Board
Recommended by the Budget Committee

Brian Carton explained that this fund is for things that break unexpectedly. We would like to see this fund to 500k in the event that if something happens, i.e. a roof collapse or something of that matter that the insurance will not cover, these funds will be available.

Article 8. “Shall the Pelham School District vote to raise and appropriate the sum of \$31,262 (Thirty-one thousand, two hundred and sixty-two dollars) for Child Benefit Services as defined by RSA 189:49 for approximately 101 Pelham children attending St. Patrick School? This is a special warrant article.”

Recommended by the School Board
Recommended by the Budget Committee

Brain Carton wanted to make known that this money is for 113 Pelham children attending St. Patrick School. This money is not used for instruction materials or religious education. Most of the money is used for nursing services and potentially educational testing materials for Pelham residents attending St. Patrick School.

Principal Hank Golec Gold, 7 Winterberry Road, wanted to let the public know that he appreciates their continued support.

Father Anthony Kuzia Main Street talked about how St. Patrick School, under the law of the State of New Hampshire, needs to meet the same requirements that all public schools do. Since 1961 they have been providing a quality education to students in Pelham and are a fully accredited school. The Parish and School are part of the community and not their own entity. They have many activities and programs that benefit a wider base of citizens. He wanted to take this opportunity to thank the School Board and Budget Committee for recommending this article

Selectman Douglas Viger, Valley Hill Road wanted to know who covers special education for St. Patrick students and how is it paid for when identified?

Tina McCoy then clarified that this article has no connection to special education whatsoever. She wanted to make known that we do have an obligation to work with St. Patrick School and provide a proportional share of our federal funding to students that are identified as having a disability or needing an IEP. Tina also explained how the calculation rate is disbursed to St. Patrick School.

Selectman Hall Lynde, Jeremy Hill Road wanted to make known that the number stated in the warrant article was different then presented on slide. How many Pelham students are attending St. Patrick School, is it 101 or 113?

Superintendent Dr. LaBranche informed Selectman Lynde that it is 113.

Selectman Hall Lynde then wanted to make an amendment to modify the number in the warrant article to read 113 Pelham children attending St. Patrick School.

Moderator Paul Leonard reread the warrant article with correction.

Motion was then passed to restrict debate.



Article 9. “Shall the Pelham School District vote to authorize the School Board to sell the District's property at 86 Marsh Road identified on Tax Map 28 parcel 7-149 on the terms and conditions that the School Board determine are in the best interest of the District?”

Business Administrator Adam Steel made a clarification that this article is not recommended by the School Board or Budget Committee as shown on the slide presented. It does not have appropriation.

Megan Larson just wanted to make known that the property is not currently for sale, but in order for the school board to sell this property this article needs to be approved by the voters before offers can be entertained.

Mrs. Eleanor Burton, 243 Sherburne Road wanted to offer an amendment that there would be a hearing before the actual sale takes place listing what the price is being negotiated with the buyer.

Mr. Michael Ferris, 17 Longview Circle wanted to know what the total expenditures were to buy and demolish this property.

Business Administrator Adam Steel replied that the land and house was purchased for \$124,000.00 on October 15, 2009. Another \$24,000.00 was spent on demolition and \$10,370.00 to abate the asbestos bringing the total to \$158,370.00.

Mr. Michael Ferris then went on to say that there is nothing in writing to restrict the School Board from selling this property for anything less than the amount of the original sale and demolition price. He is still not sure why we purchased this property in the first place and would prefer for this article to be written saying the property cannot be sold for a loss.

Deb Ryan would like to see this property sold for a profit as well and it is in the District's best interest to make a profit.

Mr. Hennessey, Dutton Road said he is a realtor and this property will not sell for what we purchased it for. Mr. Hennessey went on to talk about the values of property in this town and what this piece of property is zoned for. He's unclear as to why we are looking to sell this piece of property.

Selectman Douglas Viger, Valley Hill Road wanted to know what authority would the School Board have to do with any revenue that would be gained by selling this property and where would it go?

Business Administrator Adam Steel's response was, because there is no stipulation in this article, it can be used for any other purpose and would go to offset taxes the following year and received as unanticipated revenue.

Deb Ryan and Meg Larson both wanted to make it known that there are currently no plans to sell this property. They are not able to sell without authorization from the voters whereas they were able to purchase the land.

Selectman Harold Lynde wanted to know, why did we buy it? What was the concept behind this purchase?

Deb Ryan was part of this purchasing process and still believes it was a good move to purchase this property. Deb talked about what the potential possibilities were at that time and still could be in the future.

Bill Scanzani, Victoria Circle talked about a previous parcel many years ago that was purchased and did not get used and how the town was not collecting tax money from this property. If in the future this property becomes for sale, this property would collect taxes for the town of Pelham and he sees this as a good thing.

Mr. Hennessey didn't want to make an amendment on this article but wanted to see the town hire an appraiser. Also could someone confirm that there are no covenants on this land and that it can be sold and built on?

Business Administrator Adam Steel let Mr. Hennessey know that there was an interested party looking to purchase this land. We did require that they pay for an appraisal. On May 11, 2011 we were supplied an appraisal for \$100K. At this time he has no knowledge of a covenant. If it came time for a purchase and sale, or even beforehand, it would be looked at.



Linda Mahoney, 21 Hearthstone Road said she was on the School Board when this property was purchased and mentioned that, at the time, this land was intended to be used as a parking lot as there are restrictions on the property.

Amendment made by Moderator Paul Leonard. New Article shall read as follows:

Article 9. *"Shall the Pelham School District vote to authorize the School Board to sell the District's property at 86 Marsh Road identified on Tax Map 28 parcel 7-149 on the terms and conditions that the School Board determine are in the best interest of the School District with the provision that a public hearing be held to provide information of the negotiated price with the buyer?"*

Motion was made to restrict debate – Motion was carried.

Article 10. **"Shall the Pelham School District raise and appropriate the sum of \$377,000 (three hundred and seventy-seven thousand dollars) as a deficit appropriation for the current fiscal year (2011-2012) for the purpose of covering unanticipated expenses related to providing special education services?"**

Recommended by the School Board
Recommended by the Budget Committee

Megan Larson wanted to let everyone know that special education is a very difficult item to budget for because the budget process is placed over a year before the upcoming school year and is finalized 5 months before the year starts. She also made reference to the fact that we had 5 unanticipated children this year that needed out of district placement resulting in additional costs of \$35,476.00 per student. One other unanticipated residential special education placement that took place during 2011-2012 was for an additional cost of \$155,032.00. If this article is passed, the appropriation will be raised in taxes next year but can be spent this year. This will avoid the school budget going into a deficit.

Bill Scanzani, Victoria Circle wanted to know if part of our limitation in providing special education services in-district is a space issue?

Superintendent Dr. LaBranche was able to answer Mr. Scanzani's question stating that our philosophy of integrating special education students into our classrooms has not changed. The total cost for one unanticipated youngster of high expense may sound an alarm that we are not able to accommodate certain students in a number of different ways. The space is an issue here in the district. Mrs. McCoy and Sara Monte are working diligently to make sure that we are not sending children out of district when we can take care of them here.

Mr. Scanzani wanted to know that if we had more space in our facilities, could we look at curriculum expansion as well as in-district services for some of the out of district students at a savings?

Superintendent Dr. LaBranche stated that we have portable classrooms between the Memorial and Elementary school that currently are housing preschool that is dedicated to students with special services as well as kindergarten students. We hope to free up some of that space so we can expand that capacity immediately, but that is a small capacity expansion. We are always looking for creative ways to accomplish that goal.

Motion is made to restrict consideration on Article 10. Restriction was carried.

Article 11. **"Shall we adopt the provisions of RSA 40:14-b to delegate the determination of the school default budget to the municipal budget committee which has been adopted under RSA 32:14?"**
(3/5 ballot vote required)

Submitted by Petition.

Mr. Scanzani, Victoria Circle. This was a petition warrant article by one member of the budget committee that allows, if voted in, for the budget committee to delegate and determine the school default budget. The petitioner, who is on the budget committee, did not ask ahead of time if anyone else on the budget committee wanted this responsibility and it is not wanted by the other members. Mr. Scanzani wanted to recommend that we defeat this petition warrant article.



Chairman Ed Gleason, 3 Bush Hill Road will not favor this petition as a citizen. The responsibility should be handled by school administration.

Chairman Hal Lynde, Jeremy Hill Road believes that the one who establishes the budget should have to live with those budget calls.

Dave Hennessey, Dutton Hill Road regrets that the person that submitted this is not here tonight. He would like to know where the problem is and why this article was put out? Is there a problem on the school committee that would require the budget committee to take over the default budget?

Mrs. Larson said the Budget Committee had a hearing about this where all parties were present. She does not see any problems and will be as forward as they want. She believes in open communication. If there are questions or if the budget committee would like to see something, they just need to ask.

Chairman Larry Hall, Budget Committee, wanted to state that George Puddister is the lead citizen on this. He had a class and was unable to attend. Historically, when he got on the board 5 years ago, the Budget Committee did get the detail default budget from the school just like we get from the town today. We now get a summary of the default budget from Adam.

Dave Ferris, Pinewood Circle just wanted to speak to a question asked. Last year when the school bond ended we were anticipating a 1million dollar bond payment deduction to come off. Mr. Steel was able to find an error in the wrong direction in the amount \$400,000. This might have been what prompted this warrant article. Mr. Steel is doing a great job with providing the budget committee with numbers.

Paul McLaughlin, Birch Lane has not heard any problem before the group at this time on the default budget. There is a common expression, "If it any broken don't fix it".

Motion has been passed on articles for restriction.

Moderator Paul Leonard: Having gathered tonight to dispense with the business at hand, which is to deliberate the articles proposed by the Pelham School District and having those items completed, this now concludes the deliberative session for the 2012 year.

There were 45 registered voters in attendance at this session. Articles 1 through 11 were adopted and will be placed on the official ballot.

The meeting was adjourned at 8:27 p.m. to resume at the voting polls on Tuesday, March 13, 2012 between the hours of 7:00 a.m. and 8:00 p.m. at Pelham High School.

Respectfully submitted,

Melissa Binette
School District Clerk



2012 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT

**PELHAM SCHOOL DISTRICT
ANNUAL FINANCIAL REPORT
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2012**

**2012 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT (cont.)**

*PELHAM SCHOOL DISTRICT
ANNUAL FINANCIAL REPORT
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2012*

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2012 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT *(cont.)*

*PELHAM SCHOOL DISTRICT
ANNUAL FINANCIAL REPORT
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JUNE 30, 2012*

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2012 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

We have audited the accompanying financial statements of the governmental activities and each major fund of the Pelham School District as of and for the fiscal year ended June 30, 2012, which collectively comprise the School District's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Pelham School District's, management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Pelham School District, as of June 30, 2012, and the respective changes in financial position for the year then ended and the respective budgetary comparison for the general, food service, and grants funds, in conformity with accounting principles generally accepted in the United States of America.

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis (pages 2 through 9) and the Schedule of Funding Progress for Other Postemployment Benefit Plan (page 34) 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 sufficient evidence to express an opinion or provide any assurance.

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. The 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 financial schedules 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 basic financial statements as a whole.

February 8, 2013

Sheryl A. Platt, CPA
PLODZIK & SANDERSON
Professional Association

**2012 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT (cont.)****PELHAM SCHOOL DISTRICT****MANAGEMENT DISCUSSION & ANALYSIS (MD&A)
OF THE ANNUAL FINANCIAL REPORT AS OF AND FOR THE YEAR ENDED
JUNE 30, 2012**

The Pelham School District, located in Pelham, New Hampshire is governed by an elected school board, comprised of five Pelham taxpayers. As management of New Hampshire School Administrative Unit (SAU) #28, serving the Pelham and Windham School Districts, we offer the readers of the Pelham School District's annual financial statements this narrative discussion and analysis of financial activities of the District for the fiscal year, which ended June 30, 2012. This discussion and analysis is prepared in accordance with the provisions of the Governmental Accounting Standards Board Statement No. 34 (GASB 34).

FINANCIAL HIGHLIGHTS

- The District's net assets for the year ending June 30, 2012, were \$15,443,074. Net assets increased by \$954,309 or 6.6% compared to fiscal year 2011. The District's total net assets for the fiscal year ending June 30, 2012 consisted of \$14,298,484 invested in capital assets net of debt, \$210,766 in assets restricted for certain purposes, and an unrestricted net asset balance in the amount of \$933,824.
- The District's liabilities totaling \$867,359 consisted primarily of accounts payable in the amount of \$518,180, capital leases in the amount of \$308,912, and compensated absences totaling \$235,068.
- The District's total expenses for the year ended June 30, 2012 totaled \$24,372,223. Of the total expenses, 44.8% related to instructional expenses (\$10,941,180) and 51% related to support services (\$12,353,488). Total revenues for the year ended June 30, 2012 totaled \$25,326,532, which included revenue generated from local and state assessments, grants, and food service sales.
- For the year ended June 30, 2012 the general fund ended with a total fund balance of \$890,369, which consisted of a committed fund balance of \$288,104, an assigned fund balance of \$109,151, and an unassigned fund balance of \$493,114. The committed fund balance represents in part a \$50,000 voter approved transfer to a capital reserve fund for facility maintenance. The remaining committed fund balance of \$238,104 represents the balance in the capital reserve funds maintained in the custody of the Town of Pelham Trustees of Trust Funds. The assigned fund balance represents encumbrances in the general fund at year end. The unassigned fund balance will be used to reduce property taxes in 2012-2013.
- For the year ended June 30, 2012 the food service program had a surplus of \$64,693, compared to a surplus of \$6,601 in the year ended June 30, 2012. This was an 880% increase between the two years.
- During fiscal year 2011, GASB Statement No. 45 and No. 54 were implemented by the District. GASB Statement No. 45, *Accounting and Financial Reporting by Employers for Post-Employment Benefits Other than Pensions*, requires the long-term cost of retirement health care and other post-retirement employee benefits (OPEB) be determined on an actuarial basis and reported on the Statement of Net Assets. The District's OPEB reported on the Statement of Net Assets totals (\$278,523).
- The District did not issue any new bonds during the fiscal year ended June 30, 2012.
- The District issued a new capital lease in the amount of \$465,803 for the modular library at Pelham Memorial School.
- Student enrollment decreased by 8 students, not including preschool, during the year ended June 30, 2012 compared to the prior fiscal year.



2012 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT *(cont.)*

OVERVIEW OF FINANCIAL STATEMENTS

This management's discussion and analysis provides an overview of the District's annual financial report, which includes basic financial statements, notes, and related financial/compliance information. The annual audit report includes government-wide financial statements, fund financial statements, notes to the financial statements, required supplementary information, management's discussion and analysis, and federal awards information.

Included in the audit report, are two types of financial statements, government wide statements and fund financial statements. The difference in the financial statements is determined by the measurement focus and the basis of accounting employed.

Government-wide statements, which include the statement of Net Assets and Statement of Activities, report information about the government entity as a whole. These statements include all assets and liabilities using the accrual basis of accounting and an economic resource measurement. The Statement of Activities reports all of the current year's revenues and expenditures regardless of when cash is received or paid.

Fund financial statements use the current financial resource measurement and the modified accrual basis of accounting. The fund financial statements portray separate and individual parts of the District and report the operations of those activities in further detail. Governmental activities that are considered "Major" are reported separately, and all "Non-Major" funds are reported in the aggregate. The District has two types of funds that it has to account for: governmental funds and fiduciary funds. For the Pelham School District governmental funds include the General Fund and the Special Revenue Funds (which accounts for federal and state grants and the food service fund). Fiduciary funds are resources held by the District but are for the benefit of others. The only fiduciary funds the District has are agency funds, which are used to account for resources held by a District in a purely custodial capacity. The District's agency funds include the resources held for and due to student groups for their student activity funds.

Pertinent to the financial statements are the notes to the financials and the required supplementary information. The notes and supplementary information include essential data required to fully understand the financials.

The remainder of this overview section of MD&A explains the structure and contents of each of the statements:

Government-wide Financial Statements:

The government-wide financial statements show functions of the District that are primarily supported by the property taxes and intergovernmental revenues as "governmental activities". 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 fixed 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. The fund financial statements focus on individual parts of the government and report the District's operations in more detail than the government-wide statements. 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.

The District's funds can be divided into two categories: governmental funds and fiduciary funds. Only those governmental activities that are considered significant or "major" funds are reported in individual columns in the fund financial statements with combining schedules in the supplementary section to report the non-major funds.

**2012 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT (cont.)**

The District's basic services are accounted for in the governmental funds and include the general and special revenue funds (food service fund and federal grant fund).

Fiduciary funds include agency funds, which account for resources held in a purely custodial capacity, consisting of student activities funds. The District excludes these activities from the government-wide financial statements because it cannot use these assets to finance its operation.

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.

Required Supplementary Information:

The basic financial statements and accompanying notes are followed by a section of required supplementary information. This section includes a schedule of funding progress for other post-employment benefit plans.

GOVERNMENT-WIDE FINANCIAL ANALYSIS**Statement of Net Assets**

The Statement of Net Assets provides insight into the financial condition of a government entity. It includes both short-term and long-term assets and liabilities of the government as a whole. The District's net assets totaled \$15.4 million on June 30, 2012, an increase of approximately \$1 million compared to the prior fiscal year.

The majority of the District's assets, \$14.6 million, represent capital assets, less any related debt. Capital assets include land, buildings, and equipment. Current assets, which include cash and receivables, totaled \$1.7 million. Short-term liabilities, which total approximately \$698,000, include unearned revenue and payables that are due within one year. Long-term liabilities, which totaled approximately \$169,270, include payables that are due in more than one year, which includes capital leases, compensated absences, and other post-employment benefits. Compensated balances refer to future obligations for employee time off with pay for vacation, holiday, and sick days. The District is obligated to pay these days, and as such, they are reported as liabilities on the Statement of Net Assets. The District's other post-employment benefits total (\$278,523), which means that the District has over-funded the annual required contribution, which is an actuarially determined rate in accordance with GASB 45. A condensed version of the District's Statement of Net Assets is depicted below.

Pelham School District				
Statement of Net Assets for the Fiscal Year Ended June 30, 2012				
(Expressed in Thousands)				
Governmental Activities				
	2012	2011	Increase/(Decrease)	% Increase / % (Decrease)
Current Assets	1,703	1,167	536	45.9%
Capital Assets	14,607	14,162	445	3.1%
Total Assets	16,310	15,329	981	6.4%
Short-Term Liabilities	698	770	(72)	-9.4%
Long-Term Liabilities	169	70	99	141.4%
Total Liabilities	867	840	27	3.2%
Net Assets:				
Invested in capital assets, net of related debt	14,298	14,025	273	1.9%
Restricted	211	123	88	71.5%
Unrestricted	934	341	593	174%
Total Net Assets	15,443	14,489	954	6.6%

**2012 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT (cont.)****Statement of Activities**

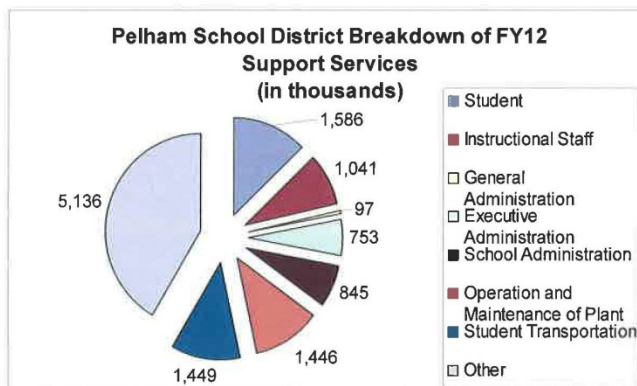
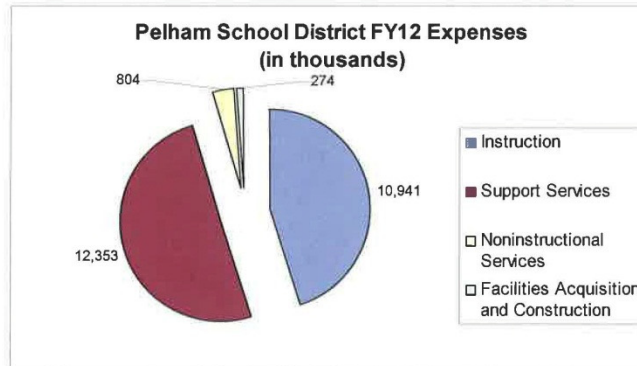
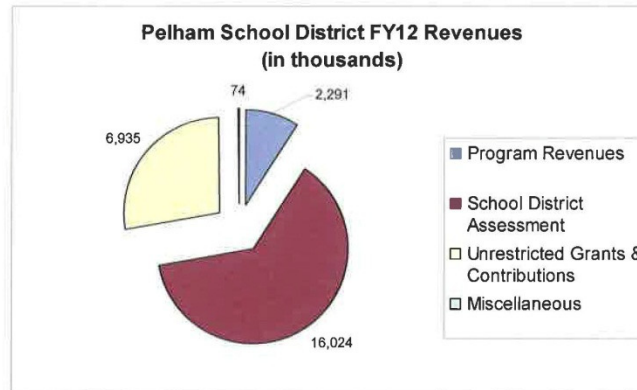
The Statement of Activities presents the governmental entity's revenue and expenses for a specified period of time. The revenues and expenses reported are for the governmental entity as a whole.

Total revenue for the fiscal year ending June 30, 2012 was \$25.3 million and total expenditures were \$24.3 million. Of total revenue, \$16 million or 63.3% came from school district assessments and \$6.9 million or 27.4% represents revenue from grants and contributions not restricted to specific programs. Of the District's total expenditures, approximately \$10.9 million or 44.8% represents the cost of school instruction while \$12.4 million or 51% represent the cost of support services. Below is a condensed version of the District's Statement of Activities followed by charts showing the breakdown of the District's total expenses and revenue.

Pelham School District				
Statement of Activities for the Fiscal Year Ended June 30, 2012				
(Expressed in Thousands)				
Governmental Activities				
	2012	2011	Increase/ (Decrease)	% Increase / % (Decrease)
Revenues:				
Program Revenues:				
Charges for Services	764	701	63	8.9%
Operating Grants	1,250	1,845	(595)	-32.2%
Capital Grants	278	434	(156)	-35.9%
General Revenues:				
School District Assessment	16,024	14,090	1,934	13.7%
Unrestricted Grants and Contributions	6,935	6,915	20	0.2%
Miscellaneous	74	872	(798)	-91.5%
Total Revenues	25,325	24,857	468	1.9%
Expenditures:				
Instruction	10,941	10,982	(41)	-0.3%
Support Services:				
Student	1,586	1,768	(182)	-10.2%
Instructional Staff	1,041	617	424	68.7%
General Administration	97	116	(19)	-16.3%
Executive Administration	753	789	(36)	-4.5%
School Administration	845	762	83	10.8%
Operation and Maintenance of Plant	1,446	1,518	(72)	-4.7%
Student Transportation	1,449	1,186	263	22.1%
Other	5,135	4,909	226	4.6%
Noninstructional Services	804	823	(19)	-2.3%
Interest on long-term debt	0	7	(7)	-100%
Facilities Acquisition and Construction	274	249	25	10%
Total Expenditures	24,371	23,726	645	2.7%
Change in Net Assets	954	1,131	-177	-15.6%
Beginning Net Assets	14,489	13,357	1,132	8.4%
Ending Net Assets	15,443	14,488	955	6.6%



2012 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT *(cont.)*



**2012 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT (cont.)****INDIVIDUAL FUND FINANCIAL ANALYSIS****General Fund**

The General Fund is the fund used to account for the general operations and activities of the District. Most people refer to the General Fund as the District's "budget" since it is the part of the budget that is primarily supported by taxpayer dollars.

For the fiscal year ended June 30, 2012, the General Fund had a total fund balance of \$890,369 which consisted of a committed fund balance of \$288,104, an assigned fund balance of \$109,151 and an unassigned fund balance of \$493,114.

The General Fund received \$16 million from school district assessments, \$7.2 million from state grants, \$.1 million from other local sources (including transportation revenue and impact fees), and \$.28 million from federal sources. General fund expenditures consisted of approximately \$10.3 million for school instruction, \$12.4 million for support services, and \$.35 million for capital lease payments.

Food Service Program

The Food Service fund is the fund used to account for all revenue and expenditures related to the food service program. The Food Service fund is not supported by taxpayer dollars and is the only fund that can retain any surplus that it experiences. For the fiscal year ended June 30, 2012, the Food Service Fund had a total fund balance of \$210,766, which consisted of a non-spendable fund balance of \$29,817 and a restricted fund balance of \$180,949.

The Food Service Fund received \$699,568 in food service sales, \$10,473 from state sources, and \$193,279 from federal sources. Food Service expenditures totaled \$838,627 for the fiscal year.

COMMENTS ON GENERAL FUND BUDGET COMPARISONS

- General Fund actual revenues totaled \$23,667,786, which was \$33,664 more compared to budgeted revenues.
 - State sourced revenue totaling \$7,224,301 was below budget by \$102,613 primarily due to Kindergarten Aid.
 - Federal sourced revenue totaling \$279,659 exceeded the budget by \$52,668 due to an increase in Medicaid reimbursements.
 - Other local revenue totaling \$139,609 exceeded the budget by \$83,609 primarily due to rental revenue received, donations, and an increase in transportation fees collected from students.
- General Fund expenditures totaling \$23,292,159 were below budget by \$509,449.
 - Instruction expenses totaling \$10,330,959 were below budget by \$680,075 due to savings in personnel salaries.
 - Support Services for students totaling \$1,586,094 exceeded the budget by \$75,375 primarily due to an increase in the need of special education services, such as occupational therapists, physical therapists, and speech services.
 - Support Services for instructional staff totaling \$1,066,214 exceeded the budget by \$283,189 due to additional funds spent in the technology function for maintenance contracts for copiers and VMware.
 - Expenditures of \$844,556 relating to school administration were below budget by \$81,541 due to maintenance contracts for copiers being paid out of the technology function.
 - Student transportation costs totaling \$1,449,083 exceeded the budget by \$263,883 due to an increase in the number of out-of district special education routes and an increase in costs associated with vocational education.
 - Facilities acquisition and construction costs totaling \$495,882 exceeded the budget by \$140,888 due to costs associated with Pelham Memorial sprinkler project and library modular.

**2012 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT (cont.)****CAPITAL ASSETS AND DEBT ADMINISTRATION****Capital Assets**

At the end of the fiscal year ending June 30, 2012 the District had capital assets totaling \$14,607,396, net of accumulated depreciation. Additions of assets during the year included:

- \$183,763 Sprinkler system at Pelham Memorial School
- \$465,803 Modular Library at Pelham Memorial School
- \$27,550 Lunch serving line at Pelham Memorial School
- \$7,183 Food cutter for Food Services
- \$6,800 HVAC upgrades
- \$5,280 Air conditioning unit

Pelham School District Capital Assets Capital Assets as of June 30, 2012				
Governmental Activities				
	2012	2011	Increase/(Decrease)	% Increase / % (Decrease)
Land	744,680	744,680	0	0.00%
Land Improvements	1,019,848	836,085	183,763	22%
Buildings & Buildings Improvements	16,213,366	15,740,763	472,603	3%
Machinery, Equipment, & Vehicles	775,917	756,516	19,401	2.6%
Total Historical Cost	18,753,811	18,078,044	675,767	3.7%
Total Accumulated Depreciation	(4,146,415)	(3,916,280)	(230,135)	5.90%
Net Capital Assets	14,607,396	14,161,764	445,632	3.1%

Long-Term Debt

The Table below illustrates the long-term debt of the District as of June 30, 2012. The District did not issue any new bonds. During fiscal year June 30, 2012, the District made its last bond payment. For the year ended June 30, 2012 the District did issue a capital lease for the modular library at Pelham Memorial.

Pelham School District Long-Term Debt as of June 30, 2012				
Governmental Activities				
	2012	2011	Increase/(Decrease)	% Increase / % (Decrease)
General Obligation Bonds	0	0	0	0%
Compensated Absences	235,068	161,038	74,030	46%
Capital Leases	308,912	136,934	171,978	125.6%
Total Long-Term Debt	543,980	297,972	246,008	82.6%



2012 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT *(cont.)*

FUTURE BUDGETARY IMPLICATIONS

In the coming years, the Pelham School District will need to examine the high-cost areas of health insurance, NH retirement, teacher salaries (per collective bargaining agreements), fuel oil, transportation, and special education.

The increased cost of health insurance has become a major factor in the District's future budgets. As a result, the District is looking at a variety of ways to possibly lower the cost of health insurance in the future including forming a study committee with the teachers' collective bargaining unit to investigate alternatives.

Increases in New Hampshire retirement costs are also a concern of the District. Since the state of New Hampshire no longer subsidizes employer contributions to the New Hampshire Retirement System on behalf of teachers, the District is required to pay significantly more in retirement costs. Currently, the employer contribution rates are 8.80% for employees and 11.30% for teachers. As of July 1, 2013 the employer rates will increase to 10.77% for employees and 14.16% for teachers.

In the fall of 2012, the school district and the Pelham Educational Support Personnel Association successfully negotiated a 3 year agreement. The agreement will be presented to the voters in March 2013.

In the fall of 2012, the school district and the Pelham Education Association successfully negotiated a 3-year agreement. The agreement will be presented to the voters in March 2013.

The District has also experienced an increase in the area of transportation expenditures. In FY12, the District spent \$1,449,083 for all transportation needs compared \$1,186,208 in FY11. During the FY12 fiscal year, the District signed a 5 year agreement with Student Transportation of America (STA). STA will provide the district with regular and co-curricular transportation.

The District has also seen an increase in cost and amount of special education services. By its nature, unanticipated special education costs can create a hardship for districts due to unanticipated student needs. As a result, the District has spent extra time and attention to prepare a special education budget that provides insulation for the rest of the District budget.

In March 2012, the Windham taxpayers voted to split from SAU #28 effective July 1, 2013. As a result, the Pelham School District will need to include a detailed SAU budget in their FY14 budget presentation. The District will need to determine how to run an effective and cost-efficient SAU.

Contacting the School District's Financial Management

If you have questions about this report or need additional information, contact the SAU Office at 19 Haverhill Road, Windham, New Hampshire 03087 or call 603-425-1976.



2012 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT *(cont.)*

BASIC FINANCIAL STATEMENTS

**2012 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT** (cont.)

EXHIBIT A
PELHAM SCHOOL DISTRICT
Statement of Net Assets
June 30, 2012

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 919,242
Intergovernmental receivable	753,441
Other receivables	537
Inventory	29,817
Capital assets, not being depreciated:	
Land	744,680
Capital assets, net of accumulated depreciation:	
Land improvements	546,085
Buildings and building improvements	12,911,303
Machinery, equipment, and vehicles	405,328
Total assets	<u>16,310,433</u>
LIABILITIES	
Accounts payable	518,180
Intergovernmental payable	59,580
Unearned revenue	24,142
Noncurrent obligations:	
Due within one year:	
Capital leases	96,187
Due in more than one year:	
Capital leases	212,725
Compensated absences	235,068
Other postemployment benefits	(278,523)
Total liabilities	<u>867,359</u>
NET ASSETS	
Invested in capital assets, net of related debt	14,298,484
Restricted	210,766
Unrestricted	933,824
Total net assets	<u>\$ 15,443,074</u>

The notes to the basic financial statements are an integral part of this statement.

**2012 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT (cont.)**

EXHIBIT B
PELHAM SCHOOL DISTRICT
Statement of Activities
For the Fiscal Year Ended June 30, 2012

		Program Revenues			Net (Expense)
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Revenue and Change In Net Assets
Governmental activities:					
Instruction	\$ 10,941,180	\$ 8,750	\$ 906,251	\$ -	\$ (10,026,179)
Support services:					
Student	1,586,094	-	7,802	-	(1,578,292)
Instructional staff	1,041,114	-	11,981	-	(1,029,133)
General administration	97,479	-	-	-	(97,479)
Executive administration	752,870	-	-	-	(752,870)
School administration	844,556	-	-	-	(844,556)
Operation and maintenance of plant	1,446,404	16,000	-	-	(1,430,404)
Student transportation	1,449,083	39,184	-	-	(1,409,899)
Other	5,135,888	-	-	-	(5,135,888)
Noninstructional services	803,894	699,567	203,752	-	99,425
Interest on long-term debt	-	-	-	278,145	278,145
Facilities acquisition and construction	273,661	-	120,029	-	(153,632)
Total governmental activities	<u>\$ 24,372,223</u>	<u>\$ 763,501</u>	<u>\$ 1,249,815</u>	<u>\$ 278,145</u>	<u>(22,080,762)</u>
General revenues:					
School district assessment					16,024,217
Grants and contributions not restricted to specific programs					6,935,042
Interest					1,384
Miscellaneous					74,428
Total general revenues					<u>23,035,071</u>
Change in net assets					954,309
Net assets, beginning					14,488,765
Net assets, ending					<u>\$ 15,443,074</u>

The notes to the basic financial statements are an integral part of this statement.

**2012 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT** (cont.)

*EXHIBIT C-1
PELHAM SCHOOL DISTRICT
Governmental Funds
Balance Sheet
June 30, 2012*

	General	Food Service	Grants	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 754,896	\$ 164,346	\$ -	\$ 919,242
Accounts receivable	528	9	-	537
Intergovernmental receivable	238,104	31,967	483,370	753,441
Interfund receivable	428,845	-	-	428,845
Inventory	-	29,817	-	29,817
Total assets	<u>\$ 1,422,373</u>	<u>\$ 226,139</u>	<u>\$ 483,370</u>	<u>\$ 2,131,882</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 509,516	\$ -	\$ 8,664	\$ 518,180
Intergovernmental payable	13,719	-	45,861	59,580
Interfund payable	-	-	428,845	428,845
Deferred revenue	8,769	15,373	-	24,142
Total liabilities	<u>532,004</u>	<u>15,373</u>	<u>483,370</u>	<u>1,030,747</u>
Fund balances:				
Nonspendable	-	29,817	-	29,817
Restricted	-	180,949	-	180,949
Committed	288,104	-	-	288,104
Assigned	109,151	-	-	109,151
Unassigned	493,114	-	-	493,114
Total fund balances	<u>890,369</u>	<u>210,766</u>	<u>-</u>	<u>1,101,135</u>
Total liabilities and fund balances	<u>\$ 1,422,373</u>	<u>\$ 226,139</u>	<u>\$ 483,370</u>	<u>\$ 2,131,882</u>

The notes to the basic financial statements are an integral part of this statement.

**2012 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT** (cont.)

EXHIBIT C-2
PELHAM SCHOOL DISTRICT
Reconciliation of Total Governmental Fund Balances to the Statement of Net Assets
June 30, 2012

Total fund balances of governmental funds (Exhibit C-1)		\$ 1,101,135
Amounts reported for governmental activities in the Statement of Net Assets are different because:		
Capital assets used in governmental activities are not financial resources, therefore, are not reported in the funds.		
Cost	\$ 18,753,811	
Less accumulated depreciation	<u>(4,146,415)</u>	
		14,607,396
Interfund receivables and payables between governmental funds are eliminated on the Statement of Net Assets.		
Receivables	\$ (428,845)	
Payables	<u>428,845</u>	
		-
Long-term liabilities are not due and payable in the current period, therefore, are not reported in the funds.		
Capital leases	\$ (308,912)	
Compensated absences	(235,068)	
Other postemployment benefits	<u>278,523</u>	
		<u>(265,457)</u>
Net assets of governmental activities (Exhibit A)		<u>\$ 15,443,074</u>

The notes to the basic financial statements are an integral part of this statement.

**2012 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, 2012*

	General	Food Service	Grants	Total Governmental Funds
Revenues:				
School district assessment	\$ 16,024,217	\$ -	\$ -	\$ 16,024,217
Other local	139,746	699,568	-	839,314
State	7,224,301	10,473	119,247	7,354,021
Federal	279,659	193,279	636,042	1,108,980
Total revenues	<u>23,667,923</u>	<u>903,320</u>	<u>755,289</u>	<u>25,326,532</u>
Expenditures:				
Current:				
Instruction	10,326,623	-	623,279	10,949,902
Support services:				
Student	1,586,094	-	-	1,586,094
Instructional staff	1,029,133	-	11,981	1,041,114
General administration	97,479	-	-	97,479
Executive administration	752,870	-	-	752,870
School administration	844,556	-	-	844,556
Operation and maintenance of plant	1,458,484	-	-	1,458,484
Student transportation	1,449,083	-	-	1,449,083
Other	5,135,888	-	-	5,135,888
Noninstructional services	-	838,627	-	838,627
Facilities acquisition and construction	803,198	-	120,029	923,227
Total expenditures	<u>23,483,408</u>	<u>838,627</u>	<u>755,289</u>	<u>25,077,324</u>
Excess of revenues over expenditures	184,515	64,693	-	249,208
Other financing source:				
Capital lease inception	<u>350,400</u>	<u>-</u>	<u>-</u>	<u>350,400</u>
Net change in fund balances	534,915	64,693	-	599,608
Fund balances, beginning	355,454	146,073	-	501,527
Fund balances, ending	<u>\$ 890,369</u>	<u>\$ 210,766</u>	<u>\$ -</u>	<u>\$ 1,101,135</u>

The notes to the basic financial statements are an integral part of this statement.

**2012 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, 2012*

Net change in fund balances of total governmental funds (Exhibit C-3)			\$ 599,608
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	\$ 679,891		
Depreciation expense	(234,259)		
		445,632	
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 assets.			
Capital lease inception	\$ (350,400)		
Principal repayment of capital leases	178,422		
		(171,978)	
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 compensated absences payable	\$ (74,030)		
Decrease in other postemployment benefits	155,077		
		81,047	
Change in net assets of governmental activities (Exhibit B)			\$ 954,309

The notes to the basic financial statements are an integral part of this statement.

**2012 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT (cont.)**

*EXHIBIT D-1
 PELHAM SCHOOL DISTRICT
 Statement of Revenues, Expenditures, and Change in Fund Balance
 Budget and Actual (Non-GAAP Budgetary Basis)
 General Fund
 For the Fiscal Year Ended June 30, 2012*

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
School district assessment	\$ 15,647,217	\$ 16,024,217	\$ 16,024,217	\$ -
Other local	56,000	56,000	139,609	83,609
State	7,326,914	7,326,914	7,224,301	(102,613)
Federal	226,991	226,991	279,659	52,668
Total revenues	<u>23,257,122</u>	<u>23,634,122</u>	<u>23,667,786</u>	<u>33,664</u>
Expenditures:				
Current:				
Instruction	10,634,034	11,011,034	10,330,959	680,075
Support services:				
Student	1,510,719	1,510,719	1,586,094	(75,375)
Instructional staff	783,025	783,025	1,066,214	(283,189)
General administration	111,525	111,525	97,479	14,046
Executive administration	757,564	757,564	752,870	4,694
School administration	926,097	926,097	844,556	81,541
Operation and maintenance of plant	1,556,506	1,556,506	1,483,134	73,372
Student transportation	1,185,200	1,185,200	1,449,083	(263,883)
Other	5,551,314	5,551,314	5,135,888	415,426
Facilities acquisition and construction	354,994	354,994	495,882	(140,888)
Total expenditures	<u>23,370,978</u>	<u>23,747,978</u>	<u>23,242,159</u>	<u>505,819</u>
Excess (deficiency) of revenues over (under) expenditures	(113,856)	(113,856)	425,627	539,483
Other financing uses:				
Transfers out	(53,630)	(53,630)	(50,000)	3,630
Net change in fund balance	<u>\$ (167,486)</u>	<u>\$ (167,486)</u>	375,627	<u>\$ 543,113</u>
Unassigned fund balance, beginning			117,487	
Unassigned fund balance, ending			<u>\$ 493,114</u>	

The notes to the basic financial statements are an integral part of this statement.

**2012 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT** (cont.)

EXHIBIT D-2
PELHAM SCHOOL DISTRICT
Statement of Revenues, Expenditures, and Change in Fund Balance
Budget and Actual (GAAP Basis)
Food Service Fund
For the Fiscal Year Ended June 30, 2012

	Original and Final Budget	Actual	Variance Positive (Negative)
Revenues:			
Local:			
Sales	\$ 641,754	\$ 693,943	\$ 52,189
Miscellaneous	-	5,624	5,624
State:			
Lunch reimbursement	9,000	10,473	1,473
Federal:			
Lunch reimbursement	110,000	139,152	29,152
USDA commodities	-	54,128	54,128
Total revenues	<u>760,754</u>	<u>903,320</u>	<u>142,566</u>
Expenditures:			
Current:			
Noninstructional services	<u>760,754</u>	<u>838,627</u>	<u>(77,873)</u>
Net change in fund balance	<u>\$ -</u>	<u>64,693</u>	<u>\$ 64,693</u>
Fund balance, beginning		<u>146,073</u>	
Fund balance, ending		<u><u>\$ 210,766</u></u>	

The notes to the basic financial statements are an integral part of this statement.

**2012 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT** (cont.)

EXHIBIT D-3
PELHAM SCHOOL DISTRICT
Statement of Revenues, Expenditures, and Change in Fund Balance
Budget and Actual (GAAP Basis)
Grants Fund
For the Fiscal Year Ended June 30, 2012

	Original and Final Budget	Actual	Variance Positive (Negative)
Revenues:			
State	\$ -	\$ 119,247	\$ 119,247
Federal	631,686	636,042	4,356
Total revenues	631,686	755,289	123,603
Expenditures:			
Current:			
Instruction	631,686	623,279	8,407
Support services:			
Instructional staff	-	11,981	(11,981)
Facilities acquisition and construction	-	120,029	(120,029)
Total expenditures	631,686	755,289	(123,603)
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.



2012 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT (cont.)

*EXHIBIT E
PELHAM SCHOOL DISTRICT
Fiduciary Funds
Statement of Fiduciary Net Assets
June 30, 2012*

	<u>Agency</u>
ASSETS	
Cash and cash equivalents	\$ 256,321
LIABILITIES	
Due to student groups	<u>256,321</u>
NET ASSETS	<u>\$ -</u>

The notes to the basic financial statements are an integral part of this statement.

**2012 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, 2012

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**2012 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, 2012

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 accompanying financial statements of the Pelham School District are presented in conformity with accounting principles generally accepted in the United States of America for governmental units as prescribed by the Governmental Accounting Standards Board (GASB) and other authoritative sources. The reporting entity is comprised of the primary government and any other organizations (*component units*) that are included to ensure that the financial statements are not misleading.

Component units are legally separate organizations for which the School District is financially accountable. The School District is financially accountable for an organization if the School District appoints a voting majority of the organization's governing board, and (1) the School District is able to significantly influence the programs or services performed or provided by the organizations; or (2) the School District is legally entitled to or can otherwise access the organization's resources; (3) the School District is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or (4) the School District is obligated for the debt of the organization. Based on the foregoing criteria, no other organizations are included in the School District's financial reporting entity.

The more significant of the School District's accounting policies are described below.

1-B Basis of Presentation

Government-wide Financial Statements – The government-wide financial statements display information about the School District as a whole. These statements are presented on an "economic resources" measurement focus and the accrual basis of accounting. The effect of interfund activity has been eliminated from these statements.

The Statement of Net Assets presents information on all of the entity's assets and liabilities, with the difference between the two presented as net assets. Net assets are reported as one of three categories; invested in capital assets, net of related debt; restricted; or unrestricted.

The Statement of Activities presents a comparison between direct expenses and program revenues for the different functions of the School District's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Vehicle maintenance, pension benefit, property and liability insurance, claims and judgments, and state assessments and charges have been allocated to major functions in order to present a more accurate and complete picture of the cost of School District services. Program revenues include (1) charges to customers or applicants for goods received, services rendered or privileges provided; and (2) grants and contributions that are restricted to meeting operational or capital requirements of a particular function. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements – The School District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. Financial statements of the School District are organized into funds, each of which is considered to be a separate accounting entity. Each fund has a separate set of self-balancing accounts that constitute its assets, liabilities, fund equity, revenues, and expenditures. Funds are organized as major funds within the governmental and fiduciary statements. An emphasis is placed on major funds within the governmental categories.

Governmental Activities – Governmental funds are identified as general and special revenue funds, based upon the following guidelines:

General Fund – is the primary operating fund of the School District and is always classified as a major fund. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds – are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes.



2012 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT *(cont.)*

PELHAM SCHOOL DISTRICT
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Fiduciary Fund Types – These funds account for resources held by the School District for the benefit of other parties and include the agency funds. Fiduciary fund types are not part of the reporting entity in the government-wide financial statements, but are reported in a separate Statement of Fiduciary Net Assets. These funds are as follows:

Agency Funds – are used to account for resources held by the School District in a purely custodial capacity and include the assets held for and due to the student groups for their student activity funds.

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.

Food Service Fund – accounts for the operation of the School District's food service program.

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.

1-C Measurement Focus

Government-wide Financial Statements – The government-wide financial statements are reported using the economic resources measurement focus. Under this concept, revenues and expenses are matched using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. The district assessment is recognized as revenue in the year for which it is levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental Fund Financial Statements – 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 susceptible to accrual, that is, when they are both measurable and available. Revenues are considered to be available if they are collected within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the School District considers revenues to be available if they are collected within 60 days of the end of the current period. District assessment, grants and contracts, and interest associated with the current period are considered to be susceptible to accrual. All other revenue items are considered to be measurable and available only when cash is received by the School District. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

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

Revenues – Exchange Transactions – Revenue resulting from exchange transactions in which each party gives and receives essentially equal value is recorded on the accrual basis when the exchange takes place. On the modified accrual basis revenue is recorded when the exchange takes place in the fiscal year in which the resources are measurable and become available.

Revenues – Nonexchange Transactions – Nonexchange transactions, in which the School District receives value without directly giving equal value in return, include grants and donations. Revenue from grants and donations is recognized in the fiscal year in which all grantor imposed eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted; matching requirements, in which the School District must provide local resources to be used for a specified purpose; and expenditure requirements, in which the resources are provided to the School District on a reimbursement basis. On a modified accrual basis, revenue from nonexchange transactions also must be available (i.e. collected within 60 days) before it can be recognized.

**2012 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT (cont.)**

*PELHAM SCHOOL DISTRICT
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1-D Cash and Cash Equivalents

The School District considers all highly liquid investments with an original maturity of three months or less to be cash equivalents. Deposits with financial institutions consist primarily of demand deposits, certificates of 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-E Receivables

Receivables in the government-wide and governmental fund financial statements represent amounts due to the School District at June 30, recorded as revenue, which will be collected in the future and consist primarily of accounts and intergovernmental receivables.

1-F 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 Assets.

1-G Inventory

The inventories of the School District are valued at cost (first-in, first-out), which approximates market. The inventories of the School District's food service fund consist of materials and supplies held for subsequent use. The cost of these inventories is expended when consumed rather than when purchased.

1-H Capital Assets

General capital assets are those assets of a capital nature which the School District owns. All capital assets are capitalized at cost (or estimated at historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their fair market values as of the date received. The School District maintains a capitalization threshold of \$5,000 and more than one year of estimated useful life. Improvements to capital assets are capitalized; the costs of normal maintenance and repairs that do not add to the value of an asset or materially extend the asset's life are expensed.

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Assets. All reported capital assets are depreciated over their estimated useful lives. Depreciation is computed using the straight-line method over the following useful lives:

	<u>Years</u>
Land improvements	50-100
Buildings and building improvements	50-100
Machinery, equipment, and vehicles	10-75

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Capital assets are not capitalized and related depreciation is not reported in the fund financial statements.



2012 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT *(cont.)*

*PELHAM SCHOOL DISTRICT
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1-I Deferred/Unearned Revenue

In the government-wide financial statements, deferred revenue is recognized when cash, receivables, or other assets are recorded prior to their being earned. In the governmental fund financial statements, deferred revenue represents monies received or revenues accrued which have not been earned or do not meet the "available" criterion for revenue recognition under the modified accrual basis of accounting. On the government-wide Statement of Net Assets, deferred revenue is classified as unearned revenue.

1-J 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.

Vested amounts of sick pay are reported as long-term liabilities in the Statement of Net Assets.

1-K Long-Term Obligations

Long-term debt and other long-term obligations are reported as liabilities in the government-wide statements.

1-L 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-M Equity/Fund Balance Classifications

Government-wide Statements – Equity is classified as net assets and displayed in three components:

- a) *Invested in capital assets, net of related debt* – Consists of capital assets, net of accumulated depreciation, and reduced by the outstanding balances of any capital leases that are attributable to the acquisition, construction, or improvement of those assets.
- b) *Restricted net assets* – Consists of net assets with constraints placed on use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c) *Unrestricted net assets* – All other net assets that do not meet the definition of "restricted" or "invested in capital assets, net of related debt."

Governmental Fund Balances Classification – The Pelham School District has previously implemented GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* for fiscal year ending June 30, 2011. GASB Statement No. 54 established fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the School District is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are 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. The School District has classified food service inventory as being nonspendable.

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. The School District has classified the food service fund within this category.

**2012 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT (cont.)**

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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. Legislative body votes relative to the use of unassigned fund balance at year-end, including expendable trust funds which are legally segregated for funding specific expenditures, are included in this classification.

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. The School District has assigned funds consisting of encumbrances in the general fund at year-end.

Unassigned – This classification includes the residual fund balance for the general fund.

The details of the fund balances are included in Note 12 – Governmental Fund Balances. As discussed in Note 1-C, restricted funds are used first as appropriate, followed by committed resources, and then assigned resources, as appropriate opportunities arise. In the event that unassigned fund balance becomes zero, then assigned and committed fund balances are used in that order.

1-N 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 Assets.

1-O Use of Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts and disclosures in the financial statements. Actual results could differ from those estimates and the differences could be material.

NOTE 2 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

2-A Budgetary Information

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the School District's operations. At its annual meeting, the School District adopts a budget for the current year for the general, food service, and grants funds. Except as reconciled below, the budget was adopted on a basis consistent with United States generally accepted accounting principles.

Management may transfer appropriations between operating categories as deemed necessary, but expenditures may not legally exceed budgeted appropriations in total. All annual appropriations lapse at year-end unless encumbered.

Encumbrance accounting, under which purchase orders, contracts, and continuing appropriations (certain projects and specific items not fully expended at year-end) are recognized, is employed in the governmental funds. Encumbrances are not the equivalent of expenditures, and are therefore, reported as part of the assigned fund balance at year-end, and are carried forward to supplement appropriations of the subsequent year.

State statutes require balanced budgets, but provide for the use of beginning unassigned fund balance to achieve that end. In the fiscal year 2012, \$167,486 of the beginning general fund unassigned fund balance was applied for this purpose.

2-B Budgetary Reconciliation to GAAP Basis

The School District employs certain accounting principles for budgetary reporting purposes that differ from a GAAP basis. The Statement of Revenues and Expenditures – Budgetary Basis, presents the actual results to provide a comparison with the budget.

**2012 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT (cont.)**

PELHAM SCHOOL DISTRICT
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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)	\$ 23,667,786
Adjustments:	
Basis difference:	
Capital lease inception	350,400
GASB Statement No. 54:	
Interest earnings related to the expendable trust funds	137
Per Exhibit C-3 (GAAP basis)	<u>\$ 24,018,323</u>
Expenditures and other financing uses:	
Per Exhibit D-1 (budgetary basis)	\$ 23,292,159
Adjustments:	
Basis difference:	
Encumbrances	(109,151)
Capital lease inception	350,400
GASB Statement No. 54:	
To remove transfer from the general fund to the expendable trust fund	(50,000)
Per Exhibit C-3 (GAAP basis)	<u>\$ 23,483,408</u>

2-C Excess of Expenditures over Appropriations

The following funds had expenditures in excess of appropriations for the year ended June 30, 2012, which were due to the receipt and expenditure of unanticipated funds:

Food service fund	\$ 77,873
Grants fund	123,603
Total	<u>\$ 201,476</u>

DETAILED NOTES ON ALL FUNDS**NOTE 3 – CASH AND CASH EQUIVALENTS**

Custodial credit risk is the risk that in the event of a bank failure, a government's deposits may not be returned. The government does not have a deposit policy for custodial credit risk. As of June 30, 2012, none of the School District's bank balances of \$1,792,171 was exposed to custodial credit risk as uninsured and uncollateralized.

Cash and cash equivalents reconciliation:

Cash per Statement of Net Assets (Exhibit A)	\$ 919,242
Cash per Statement of Fiduciary Net Assets (Exhibit E)	256,321
Total cash and cash equivalents	<u>\$ 1,175,563</u>

**2012 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT (cont.)**

PELHAM SCHOOL DISTRICT
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NOTE 4 – RECEIVABLES

Receivables at June 30, 2012, consisted of accounts and intergovernmental amounts arising from grants, capital reserve funds in the custody of the Town of Pelham trustees of trust funds, and the 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.

NOTE 5 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2012 consisted of the following:

	Balance, beginning	Additions	Retirements	Balance, ending
At cost:				
Not being depreciated:				
Land	\$ 744,680	\$ -	\$ -	\$ 744,680
Being depreciated:				
Land improvements	836,085	183,763	-	1,019,848
Buildings and building improvements	15,740,763	472,603	-	16,213,366
Machinery, equipment, and vehicles	756,516	40,013	(20,612)	775,917
Total capital assets being depreciated	17,333,364	696,379	(20,612)	18,009,131
Total capital assets	18,078,044	696,379	(20,612)	18,753,811
Less accumulated depreciation:				
Land improvements	(456,955)	(16,808)	-	(473,763)
Buildings and building improvements	(3,108,263)	(193,800)	-	(3,302,063)
Machinery, equipment, and vehicles	(351,062)	(23,651)	4,124	(370,589)
Total accumulated depreciation	(3,916,280)	(234,259)	4,124	(4,146,415)
Net book value, capital assets being depreciated	13,417,084	462,120	(16,488)	13,862,716
Net book value, all capital assets	\$ 14,161,764	\$ 462,120	\$ (16,488)	\$ 14,607,396

Depreciation expense of \$234,259 was charged to the instruction function of the School District.

NOTE 6 – INTERFUND BALANCES

Interfund receivable and payable balances consisting of overdrafts in pooled cash at June 30, 2012, are as follows:

Receivable Fund	Payable Fund	Amount
General	Grants	\$ 428,845

NOTE 7 – DEFERRED/UNEARNED REVENUE

Deferred/unearned revenue at June 30, 2012 consists of the following:

General fund:	
Donations received in advance of eligible expenditures being made	\$ 8,769
Food service fund:	
Student lunch fees received in advance	15,373
Total deferred/unearned revenue	\$ 24,142

**2012 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT (cont.)**

PELHAM SCHOOL DISTRICT
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NOTE 8 – LONG-TERM LIABILITIES

Changes in the School District's long-term obligations consisted of the following for the year ended June 30, 2012:

	Capital Leases Payable	Compensated Absences Payable	Total
Balance, beginning	\$ 136,934	\$ 161,038	\$ 297,972
Additions	350,400	74,030	424,430
Reductions	(178,422)	-	(178,422)
Balance, ending	<u>\$ 308,912</u>	<u>\$ 235,068</u>	<u>\$ 543,980</u>

Long-term liabilities payable are comprised of the following:

	Original Amount	Issue Date	Maturity Date	Interest Rate %	Outstanding at June 30, 2012	Current Portion
Capital leases payable:						
Phone system	\$ 82,649	2011	2014	8.008	\$ 32,151	\$ 29,578
Modular library	\$ 350,400	2012	2016	2.540	276,761	66,609
					<u>308,912</u>	<u>96,187</u>
Compensated absences payable:						
Vested sick leave					235,068	-
Total					<u>\$ 543,980</u>	<u>\$ 96,187</u>

NOTE 9 – LEASES

Operating Lease – The School District is committed under a noncancelable operating lease for a modular classroom building. Rental expenditures were \$122,664 for the year ended June 30, 2012.

Final payments on the operating lease totaling \$122,664 are due in 2013.

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.

Leased equipment under capital leases, included in capital assets, is as follows:

Equipment:	
Phone system	\$ 88,049
Modular library	465,803
Total equipment	<u>553,852</u>
Less: accumulated depreciation	<u>(6,603)</u>
Total capital lease equipment	<u>\$ 547,249</u>

Amortization of leased equipment under capital assets is included with depreciation expense.

**2012 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT (cont.)**

PELHAM SCHOOL DISTRICT
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The annual requirements to amortize the capital leases payable as of June 30, 2012, including interest payments, are as follows:

Fiscal Year Ending June 30,	
2013	\$ 104,512
2014	76,229
2015	73,639
2016	73,639
Total requirements	328,019
Less: interest	(19,107)
Present value of remaining payments	<u>\$ 308,912</u>

NOTE 10 – ENCUMBRANCES

Encumbrances reported at June 30, 2012 are as follows:

Current:	
Instruction:	
Regular programs	\$ 1,410
Special programs	2,926
Total instruction	<u>4,336</u>
Support services:	
Instructional staff	37,081
Operation and maintenance of plant	24,650
Total support services	<u>61,731</u>
Facilities acquisition and construction	43,084
Total encumbrances	<u>\$ 109,151</u>

NOTE 11 – GOVERNMENTAL ACTIVITIES NET ASSETS

Governmental activities net assets reported on the government-wide Statement of Net Assets at June 30, 2012 include the following:

Invested in capital assets, net of related debt:	
Net property, buildings, and equipment	\$ 14,607,396
Less:	
Capital leases payable	(308,912)
Total invested in capital assets, net of related debt	<u>14,298,484</u>
Restricted for food service	210,766
Unrestricted	933,824
Total net assets	<u>\$ 15,443,074</u>

NOTE 12 – GOVERNMENTAL FUND BALANCES

Governmental fund balances reported on the fund financial statements at June 30, 2012 include the following:

Nonspendable:	
Major fund:	
Food service:	
Inventory	\$ 29,817
Restricted:	
Major fund:	
Food service	180,949

(Continued)

**2012 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT (cont.)**

PELHAM SCHOOL DISTRICT
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Governmental fund balances continued:

Committed:		
Major fund:		
General:		
Capital reserve	\$ 238,104	
Warrant Article No. 7 dated March 13, 2012	50,000	
Total committed fund balance		288,104
Assigned:		
Major fund:		
General:		
Encumbrances		109,151
Unassigned:		
Major fund:		
General		493,114
Total governmental fund balances		<u><u>\$ 1,101,135</u></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 2012, the School District contributed 11.09% for teachers and 13.95% for other employees in July and for August through June the School District contributed 8.80% for teachers and 11.30% for other employees. The contribution requirements for the fiscal years 2010, 2011, and 2012 were \$747,167, \$799,667, and \$1,078,733, respectively, which were paid in full in each year.

NOTE 14 – OTHER POSTEMPLOYMENT BENEFITS (OPEB)

In addition to pension benefits described in the preceding note, the School District provides postemployment benefit options for health care and dental insurance to eligible retirees. The benefits are provided in accordance with the School District's agreements and the Consolidated Omnibus Budget Reconciliation Act of 1985 (COBRA). The criteria to determine eligibility include: years of service, employee age, and whether the employee has vested in the respective retirement plan. The School District funds the benefits on a pay-as-you-go basis. Eligible employees are required to pay 100% of the cost of the plan. Expenses for the postretirement health care benefits are recognized as eligible employee claims are paid.

GASB Statement No. 45, as amended by GASB Statement No. 57, was implemented by the School District during the 2011 fiscal year, and requires that the long-term cost of retirement health care and obligations for other postemployment benefits (OPEB) be determined on an actuarial basis and reported similar to pension plans. GASB Statement No. 45 does not mandate the pre-funding of postemployment benefit liabilities. Nevertheless, any pre-funding of these benefits will help minimize or eliminate the postemployment benefit obligation that will be required to be reported on the financial statements.

The School District has overfunded the annual required contribution (ARC), an actuarially determined rate in accordance with the parameters of GASB Statement No. 45, resulting in a net OPEB asset. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities over a period not to exceed 30 years.

**2012 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT (cont.)**

PELHAM SCHOOL DISTRICT
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The following table presents the OPEB cost for the year, the amount contributed and changes in the OPEB plan for fiscal year 2012:

Annual required contribution/OPEB cost	\$ 313,293
Contributions made (pay-as-you-go)	<u>(468,370)</u>
Increase in net OPEB asset	(155,077)
Net OPEB asset, beginning	<u>(123,446)</u>
Net OPEB asset, ending	<u><u>\$ (278,523)</u></u>

The School District's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB asset for fiscal year 2012 was as follows:

Fiscal Year Ended	Annual Required Contribution (ARC)	Actual Contributions (pay-as-you-go)	Percentage Contributed	Net OPEB Asset
June 30, 2012	\$ 313,293	\$ 468,370	149.50%	\$ (278,523)
June 30, 2011	\$ 302,079	\$ 425,525	140.87%	\$ (123,446)

As of June 30, 2012, the date of the most recent actuarial valuation, the actuarial accrued liability (AAL) for benefits was \$3,163,069 with no actuarial value of assets, resulting in an unfunded actuarial accrued liability (UAAL) of \$3,163,069. The covered payroll (annual payroll of active employees covered by the plan) was \$12,307,661 during fiscal year 2012, and the ratio of the UAAL to the covered payroll was 25.70%.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. Examples include assumptions about future employment, mortality, and the health care cost trend. Actuarially determined amounts are subject to continual revisions as actual results are compared with past expectations and new estimates are made about the future. The Schedule of Funding Progress for Other Postemployment Benefits Plan, presented as required supplementary information following the notes to the financial statements, is designed to present multiyear trend information about whether the actuarial value of the plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The projection of benefits for financial reporting purposes does not explicitly incorporate the potential effects of legal or contractual funding limitations on the pattern of cost sharing between the employer and plan members in the future. The actuarial methods and assumptions used include techniques that are designed to reduce the effect of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the June 30, 2012 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, 2012 was 30 years.

NOTE 15 – RISK MANAGEMENT

The School District is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors or omissions; injuries to employees; or natural disasters. During fiscal year 2012, the School District was a member of the New Hampshire Public Risk Management Exchange (Primex³) Workers' Compensation and Property/Liability Programs, which are pooled risk management programs under RSAs 5-B and 281-A. Coverage was provided from July 1, 2011 to July 1, 2012 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, 2012 was \$49,374 for workers' compensation and \$56,911 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

**2012 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, 2012

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

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 – GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB) STATEMENTS

The following GASB pronouncements were effective for the School District for the fiscal year ended June 30, 2012; however, neither GASB Statement impacted these financial statements:

GASB Statement No. 57, *OPEB Measurements by Agent Employers and Agent Multiple Employee Plans*, issued in December 2009, and

GASB Statement No. 64, *Derivative Instruments: Application of Hedge Accounting Termination Provisions* (an amendment of GASB Statement No. 53), issued July 2011.

The Governmental Accounting Standards Board (GASB) has issued several pronouncements during the fiscal year 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. 60, *Accounting and Financial Reporting for Service Concession Arrangements*, issued November 2010, will be effective for the School District beginning with its year ending June 30, 2013. This Statement is intended to improve financial reporting by addressing issues related to service concession arrangements (SCAs), which are a type of public-private or public-public partnership.

GASB Statement No. 61, *The Financial Reporting Entity: Omnibus and Amendments of GASB Statements No. 14 and No. 34*, issued November 2010, will be effective for the School District beginning with its year ending June 30, 2013. This Statement is intended to improve financial reporting for a governmental financial reporting entity by improving guidance for including, presenting, and disclosing information about component units and equity interest transactions of a financial reporting entity.

GASB Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*, issued January 2011, will be effective for the School District beginning with its year ending June 30, 2013. This Statement is intended to enhance the usefulness of the Codification of the Governmental Accounting and Financial Reporting Standards by incorporating guidance that previously could only be found in certain FASB and AICPA pronouncements.

GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, issued July 2011, will be effective for the School District beginning with its year ending June 30, 2013. This Statement is intended to improve financial reporting by providing citizens and other users of state and local government financial reports with information about how past transactions will continue to impact a government's financial statements in the future.

GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, issued March 2012, will be effective for the School District beginning with its fiscal year ending June 30, 2014. This Statement is intended to improve financial reporting by clarifying the appropriate use of the financial statement elements deferred outflows of resources and deferred inflows of resources to ensure consistency in financial reporting.

GASB Statement No. 66, *Technical Corrections – 2012 – An Amendment of GASB Statements No. 10 and No. 62*, issued March 2012, will be effective for the School District beginning with its fiscal year ending June 30, 2014. This Statement is intended to resolve conflicting accounting and financial report and guidance that emerged from two recent standards, Statement No. 54 and Statement No. 62. These standards conflicted with existing guidance in Statements No. 10, 13, and 48.



2012 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, 2012*

GASB Statement No. 67, *Financial Reporting for Pension Plans*, issued in June 2011, will be effective for the School District beginning with its fiscal year ending June 30, 2014. GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, issued in June 2012, will be effective for the School District beginning with its fiscal year ending June 30, 2015. The guidance contained in these two statements will change how governments calculate and report the costs and obligations associated with pensions in important ways. They replace the requirements of Statements No. 27 and 50.

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 February 8, 2013, the date the June 30, 2012 financial statements were issued, and has identified the following subsequent event.

On July 18, 2012, the District was notified that Primex would be returning risk pool surplus to the District via a premium holiday in the amount of \$44,025. The premium holiday will be applied towards the District's unemployment and workers' compensation contributions made during the 2013 fiscal year.



2012 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT *(cont.)*

REQUIRED SUPPLEMENTARY INFORMATION

**2012 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, 2012

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, 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.



2012 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT *(cont.)*

*PELHAM SCHOOL DISTRICT
NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED
JUNE 30, 2012*

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 for the fiscal year ended June 30, 2012.



2012 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT *(cont.)*

COMBINING AND INDIVIDUAL FUND SCHEDULES

**2012 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, 2012

	Estimated	Actual	Variance Positive (Negative)
School district assessment:			
Current appropriation	\$ 15,647,217	\$ 15,647,217	\$ -
Deficit appropriation	377,000	377,000	-
Total school district assessment	16,024,217	16,024,217	-
Other local sources:			
Tuition	-	8,750	8,750
Transportation	30,000	39,184	9,184
Investment earnings	1,000	1,249	249
Rentals	-	16,000	16,000
Miscellaneous	25,000	74,426	49,426
Total from other local sources	56,000	139,609	83,609
State sources:			
Adequacy aid (grant)	3,589,850	3,589,850	-
Adequacy aid (tax)	3,345,192	3,345,192	-
Kindergarten aid	289,989	151,800	(138,189)
Catastrophic aid	101,883	126,345	24,462
Vocational aid	-	11,114	11,114
Total from state sources	7,326,914	7,224,301	(102,613)
Federal sources:			
Medicaid	75,000	127,668	52,668
Education jobs fund	151,991	151,991	-
Total from federal sources	226,991	279,659	52,668
Total revenues	23,634,122	\$ 23,667,786	\$ 33,664
Use of fund balance to reduce school district assessment	167,486		
Total revenues and use of fund balance	\$ 23,801,608		

**2012 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, 2012

	<u>Appropriations</u>	<u>Expenditures</u>	<u>Encumbered to Subsequent Year</u>	<u>Variance Positive (Negative)</u>
Current:				
Instruction:				
Regular programs	\$ 6,932,305	\$ 6,574,951	\$ 1,410	\$ 355,944
Special programs	3,568,481	3,287,907	2,926	277,648
Vocational programs	38,000	34,704	-	3,296
Other	472,248	429,061	-	43,187
Total instruction	<u>11,011,034</u>	<u>10,326,623</u>	<u>4,336</u>	<u>680,075</u>
Support services:				
Student	1,510,719	1,586,094	-	(75,375)
Instructional staff	783,025	1,029,133	37,081	(283,189)
General administration	111,525	97,479	-	14,046
Executive administration	757,564	752,870	-	4,694
School administration	926,097	844,556	-	81,541
Operation and maintenance of plant	1,556,506	1,458,484	24,650	73,372
Student transportation	1,185,200	1,449,083	-	(263,883)
Other	5,551,314	5,135,888	-	415,426
Total support services	<u>12,381,950</u>	<u>12,353,587</u>	<u>61,731</u>	<u>(33,368)</u>
Facilities acquisition and construction	<u>354,994</u>	<u>452,798</u>	<u>43,084</u>	<u>(140,888)</u>
Other financing uses:				
Transfers out	<u>53,630</u>	<u>50,000</u>	<u>-</u>	<u>3,630</u>
Total appropriations, expenditures, other financing uses, and encumbrances	<u>\$ 23,801,608</u>	<u>\$ 23,183,008</u>	<u>\$ 109,151</u>	<u>\$ 509,449</u>

**2012 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT** (cont.)

*SCHEDULE 3
PELHAM SCHOOL DISTRICT
Major General Fund
Schedule of Changes in Unassigned Fund Balance (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended June 30, 2012*

Unassigned fund balance, beginning		\$ 117,487
Changes:		
Unassigned fund balance used to reduce school district assessment		(167,486)
2011-2012 Budget summary:		
Revenue surplus (Schedule 1)	\$ 33,664	
Unexpended balance of appropriations (Schedule 2)	<u>509,449</u>	
2011-2012 Budget surplus		<u>543,113</u>
Unassigned fund balance, ending		<u>\$ 493,114</u>

**2012 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, 2012*

	<u>Balance, beginning</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance, ending</u>
Schools:				
Pelham High School	\$ 130,223	\$ 209,687	\$ 201,388	\$ 138,522
Pelham Memorial School	89,970	135,042	140,930	84,082
Pelham Elementary School	18,406	28,360	29,895	16,871
Athletics	13,179	48,908	45,241	16,846
Totals	<u>\$ 251,778</u>	<u>\$ 421,997</u>	<u>\$ 417,454</u>	<u>\$ 256,321</u>



2012 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT *(cont.)*

*SINGLE AUDIT ACT SCHEDULES
AND INDEPENDENT AUDITOR'S REPORTS*



2012 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT (cont.)



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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 the financial statements of the governmental activities, and each major fund of the Pelham School District, as of and for the year ended June 30, 2012, which collectively comprise the Pelham School District's basic financial statements and have issued our report thereon, dated February 8, 2013. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control over Financial Reporting

Management of the Pelham School District is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the Pelham School District's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Pelham School District's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Pelham School District's internal control over financial reporting.

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.

Our consideration of internal control over financial reporting 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 financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined previously. However, we identified a certain deficiency in internal control over financial reporting, described in the accompanying Schedule of Findings and Questioned Costs that we consider to be a significant deficiency in internal control over financial reporting as item 12-01. 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.

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*.

The Pelham School District's responses to the findings identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs. We did not audit the Pelham School District's responses and, accordingly, we express no opinion on the responses.



2012 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT *(cont.)*

Pelham School District

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

This report is intended solely for the information and use of management, the School Board, others within the entity, and federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

February 8, 2013

Sheryl A. Platt, CPA

PLODZIK & SANDERSON
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2012 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT (cont.)



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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

To the Members of the School Board
Pelham School District
Pelham, New Hampshire

Compliance

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 each of the Pelham School District's major federal programs for the year ended June 30, 2012. The Pelham School District's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the Pelham School District's management. Our responsibility is to express an opinion on the Pelham School District's compliance based on our audit.

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. Our audit does not provide a legal determination of the Pelham School District's compliance with those requirements.

In our opinion, the Pelham School District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2012.

Internal Control over Compliance

Management of the Pelham School District is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the Pelham School District's internal control over compliance with the requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Pelham School District's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.



2012 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT *(cont.)*

Pelham School District

*Independent Auditor's Report on Compliance with Requirements that Could have a Direct and Material Effect
on each Major Program and on Internal Control over Compliance in Accordance with OMB Circular A-133*

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 deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of management, the School Board, others within the entity, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Sheryl A. Platt, CPA

February 8, 2013

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2012 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT *(cont.)*

*SCHEDULE I
PELHAM SCHOOL DISTRICT
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2012*

SECTION I - SUMMARY OF AUDITOR'S RESULTS

A. Financial Statements

1. The auditor's report expresses an unqualified opinion on the financial statements.
2. There were no material weaknesses identified relating to the internal control over financial reporting.
3. There was one significant deficiency identified that was not considered a material weakness relating to the internal control over financial reporting.
4. There were no instances of noncompliance material to the financial statements identified.

B. Federal Awards

1. There were no material weaknesses identified relating to the internal control over major programs.
2. There were no significant deficiencies identified that were not considered a material weakness relating to the internal control over major programs.
3. The auditor's report on compliance for major programs expresses an unqualified opinion.
4. There are no audit findings required to be reported in accordance with section 510(a) of OMB Circular A-133.
5. The programs tested as major programs are the Special Education Cluster; and CFDA No. 84.410: Education Jobs Fund.
6. The threshold for distinguishing between Types A and B programs was \$300,000.
7. The Pelham School District was determined not to be a low-risk auditee.

SECTION II - FINANCIAL STATEMENT FINDINGS

**Auditor
Reference
Number**

12-01 Remittance of Deposits to Treasurer

Criteria: Funds should be deposited in a timely manner in order to reduce the risk of the funds being lost or stolen and so that the Treasurer's cash balance is accurate.

Condition: During review of supporting documentation for the School District's fiscal year end accounts and intergovernmental receivable balances it was noted that some of the receivables had been physically received prior to fiscal year end; however, were not deposited until at least one month after receipt.

Cause: Deposits are not being remitted to the Treasurer in a timely manner.

Effect: The chance that funds could be lost or stolen increases with the amount of time that funds are left undeposited. In addition, the cash balance per the Treasurer at any given time would not include the funds held by the Business Office, and would not be a true reflection of the District's financial status.

Recommendation: We recommend that deposits be remitted to the Treasurer promptly after receipt by the Business Office.

Management Response: The Business Office will ensure that all funds are deposited into Budgetsense and remitted to the Treasurer in a timely manner.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

NONE

**2012 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT (cont.)**

*SCHEDULE II
 PELHAM SCHOOL DISTRICT
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2012*

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			
National School Lunch Program (<i>note 3</i>)	10.555	N/A	\$ 193,279
U.S. DEPARTMENT OF EDUCATION			
Passed Through the State of New Hampshire Department of Education			
Title I Grants to Local Educational Agencies:			
Title I SINI (1003a)	84.010	N/A	10,536
Title I	84.010	20110	117,068
<i>PROGRAM TOTAL</i>			<u>127,604</u>
SPECIAL EDUCATION CLUSTER			
Special Education - Grants to States:			
Focused Monitoring	84.027	22562	8,313
POMS Mini Grant	84.027	22625	643
IDEA	84.027	22757	405,201
Special Education - Preschool Grants	84.173	22757	8,864
Special Education - Grants to States, Recovery Act	84.391	N/A	9,216
<i>CLUSTER TOTAL</i>			<u>432,237</u>
Improving Teacher Quality State Grants:			
Title IIA	84.367	14909	56,345
Title IIA	84.367	24909	17,379
<i>PROGRAM TOTAL</i>			<u>73,724</u>
Education Jobs Fund	84.410	18246	155,099
Total Expenditures of Federal Awards			<u>\$ 981,943</u>

The accompanying notes are an integral part of this schedule.



2012 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, 2012

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, 2012. 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.

**2012 PSD - FINANCIAL SECTION - 2012-2013 Budget Report****PELHAM SCHOOL DISTRICT****Budget Report**

Fiscal Year: 2011-2012

From Date: 3/1/2012

To Date: 3/31/2012

Definition:

FY13-Final

Account	Description	FY12-Adopted	SAU	SchoolBoard	BudCom	Voted	Increase	Percent
100.1100.00.112.108.000000.5	KINDERGARTEN TEACHER	\$134,980.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$134,980.00)	(100.00)
100.1100.00.114.108.000000.5	INSTRUCTIONAL AIDES	\$32,654.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$32,654.00)	(100.00)
100.1100.00.610.108.000000.5	SUPPLIES	\$3,900.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$3,900.00)	(100.00)
100.1100.11.610.108.000000.5	SUPPLIES-MATH	\$4,740.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$4,740.00)	(100.00)
100.1100.23.610.108.000000.5	SUPPLIES-READING	\$3,600.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$3,600.00)	(100.00)
100.1100.23.640.108.000000.5	BOOKS-READING	\$2,500.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$2,500.00)	(100.00)
Func: Regular Education - 1100		\$182,374.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$182,374.00)	(100.00)
100.1200.00.112.108.000000.5	SPECIAL EDUCATION TEAC	\$41,560.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$41,560.00)	(100.00)
100.1200.00.114.108.000000.5	INSTRUCTIONAL AIDES	\$61,611.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$61,611.00)	(100.00)
100.1200.00.610.108.000000.5	SUPPLIES	\$794.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$794.00)	(100.00)
100.1200.00.640.108.000000.5	BOOKS	\$1,200.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$1,200.00)	(100.00)
100.1200.00.734.108.000000.5	EQUIPMENT	\$3,400.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$3,400.00)	(100.00)
100.1200.00.737.108.000000.5	REPLACEMENT EQUIPMEN	\$300.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$300.00)	(100.00)
Func: Special Education - 1200		\$108,865.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$108,865.00)	(100.00)
100.2142.00.610.108.000000.5	DIAGNOSTIC TESTING	\$480.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$480.00)	(100.00)
Func: Psychological Services - 2142		\$480.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$480.00)	(100.00)
100.2163.00.610.108.000000.5	SUPPLIES - O.T.	\$250.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$250.00)	(100.00)
100.2163.00.734.108.000000.5	EQUIPMENT O.T.	\$650.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$650.00)	(100.00)
100.2163.00.737.108.000000.5	REPLACEMENT EQUIPMEN	\$250.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$250.00)	(100.00)
Func: OT Services - 2163		\$1,150.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$1,150.00)	(100.00)

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**2012 PSD - FINANCIAL SECTION - 2012-2013 Budget Report (Cont.)****PELHAM SCHOOL DISTRICT****Budget Report**

Fiscal Year: 2011-2012

From Date: 3/1/2012 To Date: 3/31/2012 Definition: FY13-Final

Account	Description	FY12-Adopted	SAU	SchoolBoard	BudCom	Voted	Increase	Percent
Loc: KINDERGARTEN - 108		\$292,869.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$292,869.00)	(100.00)
100.1200.00.112.109.000000.5	SALARIES TEACHERS	\$106,120.00	\$108,720.00	\$108,720.00	\$108,720.00	\$108,720.00	\$2,600.00	2.45
100.1200.00.114.109.000000.5	INSTRUCTIONAL ASSISTANT	\$92,251.00	\$113,882.00	\$113,882.00	\$113,882.00	\$113,882.00	\$21,631.00	23.45
100.1200.00.610.109.000000.5	SUPPLIES	\$2,000.00	\$1,970.00	\$1,970.00	\$1,970.00	\$1,970.00	(\$30.00)	(1.50)
100.1200.00.640.109.000000.5	BOOKS	\$250.00	\$250.00	\$250.00	\$250.00	\$250.00	\$0.00	0.00
100.1200.00.650.109.000000.5	SOFTWARE	\$250.00	\$250.00	\$250.00	\$250.00	\$250.00	\$0.00	0.00
100.1200.00.730.109.000000.5	EQUIPMENT	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$0.00	0.00
100.1200.00.733.109.000000.5	FURNITURE	\$500.00	\$400.00	\$400.00	\$400.00	\$400.00	(\$100.00)	(20.00)
Func: Special Education - 1200		\$201,971.00	\$226,072.00	\$226,072.00	\$226,072.00	\$226,072.00	\$24,101.00	11.93
100.1280.00.112.109.000000.5	ESY STAFF SALARIES	\$21,000.00	\$24,000.00	\$24,000.00	\$24,000.00	\$24,000.00	\$3,000.00	14.29
100.1280.00.610.109.000000.5	ESY SUPPLIES	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$0.00	0.00
Func: Extended School Year - 1280		\$21,100.00	\$24,100.00	\$24,100.00	\$24,100.00	\$24,100.00	\$3,000.00	14.22
100.2130.00.112.109.000000.5	PRESCHOOL NURSE	\$36,092.00	\$52,860.00	\$37,002.00	\$37,002.00	\$37,002.00	\$910.00	2.52
100.2130.00.610.109.000000.5	SUPPLIES	\$275.00	\$275.00	\$275.00	\$275.00	\$275.00	\$0.00	0.00
100.2130.00.650.109.000000.5	SOFTWARE	\$1,158.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$1,158.00)	(100.00)
100.2130.00.730.109.000000.5	EQUIPMENT	\$0.00	\$85.00	\$85.00	\$0.00	\$0.00	\$0.00	0.00
Func: Health Services - 2130		\$37,525.00	\$53,220.00	\$37,362.00	\$37,277.00	\$37,277.00	(\$248.00)	(0.66)
100.2142.00.610.109.000000.5	DIAGNOSTIC TESTING SUP	\$1,000.00	\$400.00	\$400.00	\$400.00	\$400.00	(\$600.00)	(60.00)
Func: Psychological Services - 2142		\$1,000.00	\$400.00	\$400.00	\$400.00	\$400.00	(\$600.00)	(60.00)

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**2012 PSD - FINANCIAL SECTION - 2012-2013 Budget Report (Cont.)****PELHAM SCHOOL DISTRICT****Budget Report**

Fiscal Year: 2011-2012

From Date: 3/1/2012 To Date: 3/31/2012 Definition: FY13-Final

Account	Description	FY12-Adopted	SAU	SchoolBoard	BudCom	Voted	Increase	Percent
100.2152.00.112.108.000000.5	SALARY SPEECH AND LANG	\$47,560.00	\$48,860.00	\$48,860.00	\$48,860.00	\$48,860.00	\$1,300.00	2.73
100.2152.00.610.108.000000.5	SPEECH SUPPLIES	\$1,900.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	(\$900.00)	(47.37)
100.2152.00.730.108.000000.5	SPEECH EQUIPMENT	\$0.00	\$800.00	\$800.00	\$0.00	\$0.00	\$0.00	0.00
Func: Speech Services - 2152		\$49,460.00	\$50,660.00	\$50,660.00	\$49,860.00	\$49,860.00	\$400.00	0.81
100.2163.00.112.108.000000.5	SALARY OCCUPATIONAL TI	\$43,160.00	\$44,460.00	\$44,460.00	\$44,460.00	\$44,460.00	\$1,300.00	3.01
100.2163.00.610.108.000000.5	SUPPLIES OCCUPATIONAL	\$1,500.00	\$750.00	\$750.00	\$750.00	\$750.00	(\$750.00)	(50.00)
100.2163.00.730.108.000000.5	EQUIPMENT OCCUPATION/	\$0.00	\$750.00	\$750.00	\$0.00	\$0.00	\$0.00	0.00
Func: OT Services - 2163		\$44,660.00	\$45,960.00	\$45,960.00	\$45,210.00	\$45,210.00	\$550.00	1.23
100.2332.00.110.108.000000.5	PRESCHOOL ADMINISTRAT	\$63,154.00	\$63,154.00	\$63,154.00	\$63,154.00	\$63,154.00	\$0.00	0.00
100.2332.00.534.108.000000.5	POSTAGE	\$250.00	\$300.00	\$300.00	\$300.00	\$300.00	\$50.00	20.00
100.2332.00.581.108.000000.5	MILEAGE	\$1,800.00	\$750.00	\$750.00	\$750.00	\$750.00	(\$1,050.00)	(58.33)
100.2332.00.610.108.000000.5	SUPPLIES	\$2,500.00	\$1,500.00	\$2,150.00	\$1,600.00	\$1,600.00	(\$900.00)	(36.00)
Func: Administrative Services - 2332		\$67,704.00	\$65,704.00	\$66,354.00	\$65,804.00	\$65,804.00	(\$1,900.00)	(2.81)
Loc: PRESCHOOL - 109		\$423,420.00	\$466,116.00	\$450,908.00	\$448,723.00	\$448,723.00	\$25,303.00	5.98
100.1100.00.112.111.000000.5	SALARIES-TEACHERS	\$2,056,144.00	\$2,204,237.00	\$2,283,257.00	\$2,241,397.00	\$2,241,397.00	\$185,253.00	9.01
100.1100.00.114.111.000000.5	SALARIES-AIDES	\$70,510.00	\$109,050.00	\$117,108.00	\$117,108.00	\$117,108.00	\$46,598.00	66.09
100.1100.00.120.111.000000.5	SALARIES-SUBS	\$96,000.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$96,000.00)	(100.00)
100.1100.00.121.111.000000.5	TUTORING	\$900.00	\$900.00	\$900.00	\$900.00	\$900.00	\$0.00	0.00
100.1100.00.125.111.000000.5	SUBSTITUTES-DAILY	\$0.00	\$67,379.00	\$67,379.00	\$65,774.00	\$65,774.00	\$65,774.00	0.00
100.1100.00.126.111.000000.5	SUBSTITUTES-LONG TERM	\$0.00	\$44,919.00	\$44,919.00	\$43,850.00	\$43,850.00	\$43,850.00	0.00
100.1100.00.322.111.000000.5	MENTORING	\$3,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	(\$1,000.00)	(28.57)

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**2012 PSD - FINANCIAL SECTION - 2012-2013 Budget Report (Cont.)****PELHAM SCHOOL DISTRICT****Budget Report**

Fiscal Year: 2011-2012

From Date: 3/1/2012 To Date: 3/31/2012 Definition: FY13-Final

Account	Description	FY12-Adopted	SAU	SchoolBoard	BudCom	Voted	Increase	Percent
100.1100.00.430.111.000000.5	REPAIRS TO INST EQUIP	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$0.00	0.00
100.1100.00.610.111.000000.5	SUPPLIES	\$32,225.00	\$30,000.00	\$30,000.00	\$24,000.00	\$24,000.00	(\$8,225.00)	(25.52)
100.1100.00.733.111.000000.5	NEW FURNITURE & FIXTUR	\$1,520.00	\$11,840.00	\$11,840.00	\$11,840.00	\$11,840.00	\$10,320.00	678.95
100.1100.00.734.111.000000.5	EQUIPMENT	\$3,000.00	\$10,100.00	\$0.00	\$0.00	\$0.00	(\$3,000.00)	(100.00)
100.1100.00.737.111.000000.5	REPLACE OF INST EQUIP	\$5,000.00	\$2,005.00	\$2,005.00	\$2,005.00	\$2,005.00	(\$2,995.00)	(59.90)
100.1100.02.610.111.000000.5	SUPPLIES-ART	\$4,195.00	\$4,055.00	\$4,055.00	\$4,055.00	\$4,055.00	(\$140.00)	(3.34)
100.1100.08.610.111.000000.5	SUPPLIES-PHY EDUC	\$1,000.00	\$1,100.00	\$1,100.00	\$1,100.00	\$1,100.00	\$100.00	10.00
100.1100.11.610.111.000000.5	SUPPLIES-MATH	\$15,484.00	\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00	(\$484.00)	(3.13)
100.1100.11.640.111.000000.5	BOOKS-MATH	\$12,287.00	\$21,620.00	\$21,620.00	\$21,620.00	\$21,620.00	\$9,333.00	75.96
100.1100.12.610.111.000000.5	SUPPLIES-MUSIC	\$200.00	\$200.00	\$200.00	\$200.00	\$200.00	\$0.00	0.00
100.1100.12.640.111.000000.5	BOOKS-MUSIC	\$1,000.00	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00	\$200.00	20.00
100.1100.12.734.111.000000.5	EQUIPMENT-MUSIC	\$1,200.00	\$1,324.00	\$1,324.00	\$1,324.00	\$1,324.00	\$124.00	10.33
100.1100.13.610.111.000000.5	SUPPLIES-SCIENCE	\$9,570.00	\$10,385.00	\$10,385.00	\$10,385.00	\$10,385.00	\$815.00	8.52
100.1100.13.640.111.000000.5	BOOKS-SCIENCE	\$600.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$600.00)	(100.00)
100.1100.15.610.111.000000.5	SUPPLIES-SOCIAL STUDIES	\$2,313.00	\$2,350.00	\$2,350.00	\$2,350.00	\$2,350.00	\$37.00	1.60
100.1100.15.640.111.000000.5	BOOKS-SOCIAL STUDIES	\$8,997.00	\$10,425.00	\$10,425.00	\$10,425.00	\$10,425.00	\$1,428.00	15.87
100.1100.18.610.111.000000.5	SUPPLIES-ENRICHMENT	\$839.00	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$2,161.00	257.57
100.1100.23.610.111.000000.5	SUPPLIES-READING	\$11,208.00	\$4,150.00	\$4,150.00	\$4,150.00	\$4,150.00	(\$7,058.00)	(62.97)
100.1100.23.640.111.000000.5	BOOKS-READING	\$19,148.00	\$6,225.00	\$6,225.00	\$6,225.00	\$6,225.00	(\$12,923.00)	(67.49)
Func: Regular Education - 1100		\$2,357,140.00	\$2,564,264.00	\$2,641,242.00	\$2,590,708.00	\$2,590,708.00	\$233,568.00	9.91
100.1200.00.112.111.000000.5	SALARIES SPED TEACHER:	\$271,760.00	\$322,420.00	\$323,420.00	\$323,420.00	\$323,420.00	\$51,660.00	19.01
100.1200.00.114.111.000000.5	SALARIES SPED AIDES	\$553,905.00	\$579,306.00	\$573,504.00	\$558,421.00	\$558,421.00	\$4,516.00	0.82
100.1200.00.610.111.000000.5	SUPPLIES	\$2,750.00	\$2,200.00	\$2,200.00	\$2,200.00	\$2,200.00	(\$550.00)	(20.00)
100.1200.00.640.111.000000.5	BOOKS	\$3,900.00	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	(\$900.00)	(23.08)

**2012 PSD - FINANCIAL SECTION - 2012-2013 Budget Report (Cont.)****PELHAM SCHOOL DISTRICT****Budget Report**

Fiscal Year: 2011-2012

From Date: 3/1/2012 To Date: 3/31/2012 Definition: FY13-Final

Account	Description	FY12-Adopted	SAU	SchoolBoard	BudCom	Voted	Increase	Percent
100.1200.00.734.111.000000.5	EQUIPMENT	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$0.00	0.00
100.1200.00.737.111.000000.5	REPLACEMENT EQUIPMEN	\$300.00	\$500.00	\$500.00	\$500.00	\$500.00	\$200.00	66.67
Func: Special Education - 1200		\$835,615.00	\$910,426.00	\$905,624.00	\$890,541.00	\$890,541.00	\$54,926.00	6.57
100.1410.00.112.111.000000.5	SALARIES-COCURRICULAR	\$12,149.00	\$12,149.00	\$12,149.00	\$12,149.00	\$12,149.00	\$0.00	0.00
Func: Cocurricular Programs - 1410		\$12,149.00	\$12,149.00	\$12,149.00	\$12,149.00	\$12,149.00	\$0.00	0.00
100.2120.00.112.111.000000.5	SALARY GUIDANCE	\$113,620.00	\$116,220.00	\$116,220.00	\$116,220.00	\$116,220.00	\$2,600.00	2.29
100.2120.00.610.111.000000.5	SUPPLIES	\$690.00	\$500.00	\$500.00	\$500.00	\$500.00	(\$190.00)	(27.54)
Func: Guidance Services - 2120		\$114,310.00	\$116,720.00	\$116,720.00	\$116,720.00	\$116,720.00	\$2,410.00	2.11
100.2130.00.112.111.000000.5	SALARY NURSE	\$51,160.00	\$52,460.00	\$52,460.00	\$52,460.00	\$52,460.00	\$1,300.00	2.54
100.2130.00.114.111.000000.5	NURSE ASSISTANT SALARY	\$17,622.00	\$15,084.00	\$15,084.00	\$15,084.00	\$15,084.00	(\$2,538.00)	(14.40)
100.2130.00.610.111.000000.5	SUPPLIES	\$4,177.00	\$4,583.00	\$4,583.00	\$4,583.00	\$4,583.00	\$406.00	9.72
Func: Health Services - 2130		\$72,959.00	\$72,127.00	\$72,127.00	\$72,127.00	\$72,127.00	(\$832.00)	(1.14)
100.2142.00.610.111.000000.5	DIAGNOSTIC TESTING	\$2,600.00	\$2,600.00	\$2,600.00	\$2,600.00	\$2,600.00	\$0.00	0.00
Func: Psychological Services - 2142		\$2,600.00	\$2,600.00	\$2,600.00	\$2,600.00	\$2,600.00	\$0.00	0.00
100.2152.00.112.111.000000.5	SALARY SPEECH	\$72,060.00	\$73,360.00	\$73,360.00	\$73,360.00	\$73,360.00	\$1,300.00	1.80
100.2152.00.114.111.000000.5	SPEECH AIDE	\$17,651.00	\$17,887.00	\$17,887.00	\$17,887.00	\$17,887.00	\$236.00	1.34
100.2152.00.640.111.000000.5	SPEECH AIDE	\$1,251.00	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00	(\$51.00)	(4.08)
Func: Speech Services - 2152		\$90,962.00	\$92,447.00	\$92,447.00	\$92,447.00	\$92,447.00	\$1,485.00	1.63
100.2163.00.610.111.000000.5	SUPPLIES OCCUPATIONAL T	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00	\$0.00	0.00

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**2012 PSD - FINANCIAL SECTION - 2012-2013 Budget Report (Cont.)****PELHAM SCHOOL DISTRICT****Budget Report**

Fiscal Year: 2011-2012

From Date: 3/1/2012 To Date: 3/31/2012 Definition: FY13-Final

Account	Description	FY12-Adopted	SAU	SchoolBoard	BudCom	Voted	Increase	Percent
100.2163.00.734.111.000000.5	EQUIPMENT	\$575.00	\$600.00	\$600.00	\$600.00	\$600.00	\$25.00	4.35
100.2163.00.737.111.000000.5	REPLACEMENT EQUIPMEN	\$800.00	\$800.00	\$800.00	\$800.00	\$800.00	\$0.00	0.00
Func: OT Services - 2163		\$1,925.00	\$1,950.00	\$1,950.00	\$1,950.00	\$1,950.00	\$25.00	1.30
100.2190.00.890.111.000000.5	ASSEMBLIES	\$1,000.00	\$500.00	\$500.00	\$500.00	\$500.00	(\$500.00)	(50.00)
Func: Other Support Services - 2190		\$1,000.00	\$500.00	\$500.00	\$500.00	\$500.00	(\$500.00)	(50.00)
100.2210.00.641.111.000000.5	PROFESSIONAL PUBLICATI	\$120.00	\$200.00	\$200.00	\$200.00	\$200.00	\$80.00	66.67
Func: Improvement of Instruction - 2210		\$120.00	\$200.00	\$200.00	\$200.00	\$200.00	\$80.00	66.67
100.2222.00.112.111.000000.5	MEDIA SPECIALIST	\$37,160.00	\$38,460.00	\$38,460.00	\$38,460.00	\$38,460.00	\$1,300.00	3.50
100.2222.00.114.111.000000.5	SALARY LIBRARY AIDE	\$16,361.00	\$16,361.00	\$15,084.00	\$15,084.00	\$15,084.00	(\$1,277.00)	(7.81)
100.2222.00.430.111.000000.5	REPAIRS AND MAINTENANCI	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$0.00	0.00
100.2222.00.444.111.000000.5	AUDIOVISUAL	\$1,100.00	\$1,100.00	\$1,100.00	\$1,100.00	\$1,100.00	\$0.00	0.00
100.2222.00.610.111.000000.5	SUPPLIES	\$1,100.00	\$1,100.00	\$1,100.00	\$1,100.00	\$1,100.00	\$0.00	0.00
100.2222.00.640.111.000000.5	BOOKS	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$0.00	0.00
100.2222.00.641.111.000000.5	PERIODICALS	\$900.00	\$1,037.00	\$1,037.00	\$1,037.00	\$1,037.00	\$137.00	15.22
100.2222.00.642.111.000000.5	AUDIOVISUAL	\$2,778.00	\$3,255.00	\$3,255.00	\$3,255.00	\$3,255.00	\$477.00	17.17
100.2222.00.733.111.000000.5	EQUIPMENT	\$0.00	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	0.00
100.2222.15.880.111.000000.5	SUPPLIES-MAPS	\$588.00	\$590.00	\$590.00	\$590.00	\$590.00	\$2.00	0.34
Func: Library Services - 2222		\$63,487.00	\$66,003.00	\$64,726.00	\$64,726.00	\$64,726.00	\$1,239.00	1.95
100.2410.00.110.111.000000.5	SALARY PRINCIPAL	\$89,765.00	\$89,765.00	\$89,765.00	\$89,765.00	\$89,765.00	\$0.00	0.00
100.2410.00.111.111.000000.5	SALARY ASST PRINCIPAL	\$125,000.00	\$125,000.00	\$125,000.00	\$125,000.00	\$125,000.00	\$0.00	0.00
100.2410.00.115.111.000000.5	SALARIES SECRETARIES	\$78,926.00	\$78,926.00	\$78,926.00	\$78,926.00	\$78,926.00	\$0.00	0.00

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**2012 PSD - FINANCIAL SECTION - 2012-2013 Budget Report (Cont.)****PELHAM SCHOOL DISTRICT****Budget Report**

Fiscal Year: 2011-2012

From Date: 3/1/2012

To Date: 3/31/2012

Definition: FY13-Final

Account	Description	FY12-Adopted	SAU	SchoolBoard	BudCom	Voted	Increase	Percent
100.2410.00.430.111.000000.5	MAINTENANCE CONTRACT	\$22,749.00	\$50,749.00	\$50,749.00	\$50,749.00	\$50,749.00	\$28,000.00	123.08
100.2410.00.534.111.000000.5	SUPPLIES-POSTAGE	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$0.00	0.00
100.2410.00.581.111.000000.5	PROFESSIONAL MEETING	\$5,325.00	\$7,650.00	\$7,650.00	\$7,650.00	\$7,650.00	\$2,325.00	43.66
100.2410.00.610.111.000000.5	SUPPLIES	\$5,000.00	\$5,835.00	\$5,835.00	\$5,835.00	\$5,835.00	\$835.00	16.70
100.2410.00.650.111.000000.5	SOFTWARE	\$13,170.00	\$12,036.00	\$12,036.00	\$11,826.00	\$11,826.00	(\$1,344.00)	(10.21)
100.2410.00.810.111.000000.5	PROFESSIONAL MEMBERS	\$2,655.00	\$1,800.00	\$1,800.00	\$1,800.00	\$1,800.00	(\$855.00)	(32.20)
Func: Office of the Principal - 2410		\$345,590.00	\$374,761.00	\$374,761.00	\$374,551.00	\$374,551.00	\$28,961.00	8.38
100.2490.00.112.111.000000.5	SALARIES-DEPARTMENT H	\$10,400.00	\$11,200.00	\$11,200.00	\$11,200.00	\$11,200.00	\$800.00	7.69
100.2490.00.610.111.000000.5	SUPPLIES-REPORT CARDS	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	0.00
Func: Other Support Services - 2490		\$11,400.00	\$12,200.00	\$12,200.00	\$12,200.00	\$12,200.00	\$800.00	7.02
100.2620.00.118.111.000000.5	SALARIES CUSTODIANS	\$211,828.00	\$206,707.00	\$206,707.00	\$196,707.00	\$196,707.00	(\$15,121.00)	(7.14)
100.2620.00.411.111.000000.5	WATER	\$15,000.00	\$15,002.00	\$15,002.00	\$15,002.00	\$15,002.00	\$2.00	0.01
100.2620.00.421.111.000000.5	RUBBISH	\$15,000.00	\$16,104.00	\$16,104.00	\$16,104.00	\$16,104.00	\$1,104.00	7.36
100.2620.00.429.111.000000.5	SEPTIC TANK	\$2,800.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$2,800.00)	(100.00)
100.2620.00.430.111.000000.5	BUILDING REPAIRS	\$22,500.00	\$37,695.00	\$37,695.00	\$37,695.00	\$37,695.00	\$15,195.00	67.53
100.2620.00.432.111.000000.5	REPAIRS - EQUIPMENT	\$10,000.00	\$10,000.00	\$10,000.00	\$8,000.00	\$8,000.00	(\$2,000.00)	(20.00)
100.2620.00.610.111.000000.5	SUPPLIES	\$30,000.00	\$31,832.00	\$31,832.00	\$31,832.00	\$31,832.00	\$1,832.00	6.11
100.2620.00.622.111.000000.5	ELECTRICITY	\$116,000.00	\$116,064.00	\$116,064.00	\$116,064.00	\$116,064.00	\$64.00	0.06
100.2620.00.623.111.000000.5	GAS	\$8,000.00	\$5,315.00	\$5,315.00	\$5,315.00	\$5,315.00	(\$2,685.00)	(33.56)
100.2620.00.624.111.000000.5	HEAT	\$90,000.00	\$147,772.00	\$147,772.00	\$147,772.00	\$147,772.00	\$57,772.00	64.19
100.2620.00.735.111.000000.5	EQUIPMENT REPLACEMENT	\$0.00	\$7,050.00	\$7,050.00	\$6,050.00	\$6,050.00	\$6,050.00	0.00
Func: Building Operation Services - 2620		\$521,128.00	\$593,541.00	\$593,541.00	\$580,541.00	\$580,541.00	\$59,413.00	11.40
Loc: PES - 111		\$4,430,385.00	\$4,819,888.00	\$4,890,787.00	\$4,811,960.00	\$4,811,960.00	\$381,575.00	8.61

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**2012 PSD - FINANCIAL SECTION - 2012-2013 Budget Report (Cont.)****PELHAM SCHOOL DISTRICT****Budget Report**

Fiscal Year: 2011-2012

From Date: 3/1/2012

To Date: 3/31/2012

Definition: FY13-Final

Account	Description	FY12-Adopted	SAU	SchoolBoard	BudCom	Voted	Increase	Percent
100.1100.00.112.112.000000.5	SALARIES TEACHERS	\$1,514,972.00	\$1,558,342.00	\$1,565,142.00	\$1,565,142.00	\$1,565,142.00	\$50,170.00	3.31
100.1100.00.120.112.000000.5	SALARIES SUBS	\$39,200.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$39,200.00)	(100.00)
100.1100.00.125.112.000000.5	SUBSTITUTES-DAILY	\$0.00	\$28,352.00	\$28,352.00	\$28,352.00	\$28,352.00	\$28,352.00	0.00
100.1100.00.126.112.000000.5	SUBSTITUTES-LONG TERM	\$0.00	\$18,901.00	\$18,901.00	\$18,901.00	\$18,901.00	\$18,901.00	0.00
100.1100.00.323.112.000000.5	MENTORING	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$0.00	0.00
100.1100.00.430.112.000000.5	REPAIRS TO INST. EQUIP	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$0.00	0.00
100.1100.00.581.112.000000.5	PROFESSIONAL MEETING	\$1,000.00	\$500.00	\$500.00	\$500.00	\$500.00	(\$500.00)	(50.00)
100.1100.00.610.112.000000.5	SUPPLIES	\$22,690.00	\$18,000.00	\$18,000.00	\$18,000.00	\$18,000.00	(\$4,690.00)	(20.67)
100.1100.00.733.112.000000.5	EQUIPMENT	\$630.00	\$7,330.00	\$3,330.00	\$3,330.00	\$3,330.00	\$2,700.00	428.57
100.1100.00.737.112.000000.5	REPLACEMENT FURNITURE	\$11,700.00	\$6,100.00	\$6,100.00	\$6,100.00	\$6,100.00	(\$5,600.00)	(47.86)
100.1100.02.610.112.000000.5	SUPPLIES-ART	\$4,200.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	(\$2,200.00)	(52.38)
100.1100.05.610.112.000000.5	SUPPLIES-LANG ART	\$750.00	\$750.00	\$750.00	\$750.00	\$750.00	\$0.00	0.00
100.1100.05.640.112.000000.5	BOOKS-LANG ARTS	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$0.00	0.00
100.1100.06.610.112.000000.5	SUPPLIES-FOREIGN LANG	\$150.00	\$200.00	\$200.00	\$200.00	\$200.00	\$50.00	33.33
100.1100.06.640.112.000000.5	BOOKS-FOREIGN ARTS	\$600.00	\$420.00	\$420.00	\$420.00	\$420.00	(\$180.00)	(30.00)
100.1100.08.610.112.000000.5	SUPPLIES-PHY EDUC	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$0.00	0.00
100.1100.08.640.112.000000.5	BOOKS-HEALTH EDUC	\$935.00	\$990.00	\$990.00	\$990.00	\$990.00	\$55.00	5.88
100.1100.11.610.112.000000.5	SUPPLIES-MATH	\$4,122.00	\$1,710.00	\$1,710.00	\$1,710.00	\$1,710.00	(\$2,412.00)	(58.52)
100.1100.11.640.112.000000.5	BOOKS-MATH	\$5,985.00	\$5,370.00	\$5,370.00	\$5,370.00	\$5,370.00	(\$595.00)	(9.97)
100.1100.12.430.112.000000.5	REPAIRS TO INST EQUIP	\$1,400.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	(\$400.00)	(28.57)
100.1100.12.610.112.000000.5	SUPPLIES-MUSIC	\$1,750.00	\$1,150.00	\$1,150.00	\$1,150.00	\$1,150.00	(\$600.00)	(34.29)
100.1100.12.640.112.000000.5	BOOKS-MUSIC	\$3,645.00	\$3,570.00	\$3,570.00	\$3,570.00	\$3,570.00	(\$75.00)	(2.06)
100.1100.13.430.112.000000.5	SCIENCE-REPAIRS AND MA	\$650.00	\$660.00	\$660.00	\$660.00	\$660.00	\$10.00	1.54
100.1100.13.610.112.000000.5	SUPPLIES-SCIENCE	\$1,500.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	(\$500.00)	(33.33)

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**2012 PSD - FINANCIAL SECTION - 2012-2013 Budget Report (Cont.)****PELHAM SCHOOL DISTRICT****Budget Report**

Fiscal Year: 2011-2012

From Date: 3/1/2012 To Date: 3/31/2012 Definition: FY13-Final

Account	Description	FY12-Adopted	SAU	SchoolBoard	BudCom	Voted	Increase	Percent
100.1100.13.640.112.000000.5	BOOKS-SCIENCE	\$1,176.00	\$1,613.00	\$1,613.00	\$1,613.00	\$1,613.00	\$437.00	37.16
100.1100.13.733.112.000000.5	EQUIPMENT-SCIENCE	\$2,850.00	\$3,008.00	\$3,008.00	\$3,008.00	\$3,008.00	\$158.00	5.54
100.1100.15.610.112.000000.5	SUPPLIES-SOCIAL STUDIES	\$1,200.00	\$600.00	\$600.00	\$600.00	\$600.00	(\$600.00)	(50.00)
100.1100.15.640.112.000000.5	BOOKS-SOCIAL STUDIES	\$20,855.00	\$28,820.00	\$28,820.00	\$28,820.00	\$28,820.00	\$7,965.00	38.19
100.1100.16.610.112.000000.5	SUPPLIES-COMP EDUC	\$1,200.00	\$1,250.00	\$1,250.00	\$1,250.00	\$1,250.00	\$50.00	4.17
100.1100.16.640.112.000000.5	BOOKS-COMP LIT	\$1,425.00	\$1,485.00	\$1,485.00	\$1,485.00	\$1,485.00	\$60.00	4.21
100.1100.18.610.112.000000.5	SUPPLIES-ENRICHMENT	\$475.00	\$475.00	\$475.00	\$475.00	\$475.00	\$0.00	0.00
100.1100.23.610.112.000000.5	SUPPLIES-READING	\$510.00	\$500.00	\$500.00	\$500.00	\$500.00	(\$10.00)	(1.96)
100.1100.23.640.112.000000.5	BOOKS-READING	\$1,860.00	\$990.00	\$990.00	\$990.00	\$990.00	(\$870.00)	(46.77)
Func: Regular Education - 1100		\$1,655,410.00	\$1,703,086.00	\$1,703,886.00	\$1,703,886.00	\$1,703,886.00	\$50,476.00	3.05
100.1200.00.112.112.000000.5	SALARIES SPED TEACHER:	\$169,440.00	\$174,640.00	\$174,640.00	\$174,640.00	\$174,640.00	\$5,200.00	3.07
100.1200.00.114.112.000000.5	SALARIES SPED AIDES	\$431,929.00	\$371,278.00	\$371,278.00	\$355,615.00	\$355,615.00	(\$76,314.00)	(17.67)
100.1200.00.610.112.000000.5	SUPPLIES	\$2,120.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	(\$120.00)	(5.66)
100.1200.00.640.112.000000.5	BOOKS	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	0.00
100.1200.00.733.112.000000.5	FURNITURE	\$600.00	\$1,650.00	\$1,650.00	\$1,650.00	\$1,650.00	\$1,050.00	175.00
Func: Special Education - 1200		\$605,089.00	\$550,568.00	\$550,568.00	\$534,905.00	\$534,905.00	(\$70,184.00)	(11.60)
100.1410.00.112.112.000000.5	SALARIES COCURRICULAR	\$56,708.00	\$56,708.00	\$56,708.00	\$56,708.00	\$56,708.00	\$0.00	0.00
100.1410.00.581.112.000000.5	CO-CURRICULAR TRANSPC	\$10,000.00	\$9,000.00	\$9,000.00	\$9,000.00	\$9,000.00	(\$1,000.00)	(10.00)
100.1410.00.591.112.000000.5	OFFICIALS	\$10,605.00	\$10,605.00	\$10,605.00	\$10,605.00	\$10,605.00	\$0.00	0.00
100.1410.00.610.112.000000.5	SUPPLIES-ATHLETIC	\$7,000.00	\$4,100.00	\$4,100.00	\$4,100.00	\$4,100.00	(\$2,900.00)	(41.43)
100.1410.01.112.112.000000.5	DC STIPENDS	\$2,400.00	\$1,500.00	\$4,800.00	\$4,800.00	\$4,800.00	\$2,400.00	100.00
100.1410.05.610.112.000000.5	SUPPLIES-DRAMA	\$350.00	\$350.00	\$350.00	\$350.00	\$350.00	\$0.00	0.00
Func: Cocurricular Programs - 1410		\$87,063.00	\$82,263.00	\$85,563.00	\$85,563.00	\$85,563.00	(\$1,500.00)	(1.72)

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**2012 PSD - FINANCIAL SECTION - 2012-2013 Budget Report (Cont.)****PELHAM SCHOOL DISTRICT****Budget Report**

Fiscal Year: 2011-2012

From Date: 3/1/2012 To Date: 3/31/2012 Definition: FY13-Final

Account	Description	FY12-Adopted	SAU	SchoolBoard	BudCom	Voted	Increase	Percent
100.2120.00.112.112.000000.5	SALARY GUIDANCE	\$108,120.00	\$110,720.00	\$110,720.00	\$110,720.00	\$110,720.00	\$2,600.00	2.40
100.2120.00.610.112.000000.5	SUPPLIES	\$1,140.00	\$1,090.00	\$1,090.00	\$1,090.00	\$1,090.00	(\$50.00)	(4.39)
Func: Guidance Services - 2120		\$109,260.00	\$111,810.00	\$111,810.00	\$111,810.00	\$111,810.00	\$2,550.00	2.33
100.2130.00.112.112.000000.5	SALARY NURSE	\$58,860.00	\$60,160.00	\$60,160.00	\$60,160.00	\$60,160.00	\$1,300.00	2.21
100.2130.00.610.112.000000.5	SUPPLIES	\$6,670.00	\$2,800.00	\$4,115.00	\$4,115.00	\$4,115.00	(\$2,555.00)	(38.31)
Func: Health Services - 2130		\$65,530.00	\$62,960.00	\$64,275.00	\$64,275.00	\$64,275.00	(\$1,255.00)	(1.92)
100.2142.00.610.112.000000.5	DIAGNOSTIC TESTING	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$0.00	0.00
Func: Psychological Services - 2142		\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$0.00	0.00
100.2163.00.610.112.000000.5	SUPPLIES OCCUPATIONAL	\$300.00	\$600.00	\$600.00	\$600.00	\$600.00	\$300.00	100.00
100.2163.00.734.112.000000.5	EQUIPMENT	\$400.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$400.00)	(100.00)
100.2163.00.737.112.000000.5	REPLACEMENT EQUIPMEN	\$125.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$125.00)	(100.00)
Func: OT Services - 2163		\$825.00	\$600.00	\$600.00	\$600.00	\$600.00	(\$225.00)	(27.27)
100.2190.00.323.112.000000.5	CONSULTANT SUPPORT SE	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$0.00	0.00
100.2190.00.640.112.000000.5	BOOKS - SUPPORT SERVIC	\$6,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	(\$3,000.00)	(50.00)
100.2190.00.890.112.000000.5	ASSEMBLIES	\$400.00	\$400.00	\$400.00	\$400.00	\$400.00	\$0.00	0.00
Func: Other Support Services - 2190		\$10,400.00	\$7,400.00	\$7,400.00	\$7,400.00	\$7,400.00	(\$3,000.00)	(28.85)
100.2210.00.641.112.000000.5	PROFESSIONAL PUBLICATI	\$500.00	\$450.00	\$450.00	\$450.00	\$450.00	(\$50.00)	(10.00)
Func: Improvement of Instruction - 2210		\$500.00	\$450.00	\$450.00	\$450.00	\$450.00	(\$50.00)	(10.00)
100.2222.00.114.112.000000.5	SALARY LIBRARY AIDES	\$16,991.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$16,991.00)	(100.00)

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**2012 PSD - FINANCIAL SECTION - 2012-2013 Budget Report (Cont.)****PELHAM SCHOOL DISTRICT****Budget Report**

Fiscal Year: 2011-2012

From Date: 3/1/2012 To Date: 3/31/2012 Definition: FY13-Final

Account	Description	FY12-Adopted	SAU	SchoolBoard	BudCom	Voted	Increase	Percent
100.2222.00.430.112.000000.5	REPAIRS AND MAINTENANCE	\$445.00	\$445.00	\$445.00	\$445.00	\$445.00	\$0.00	0.00
100.2222.00.610.112.000000.5	SUPPLIES	\$350.00	\$500.00	\$500.00	\$500.00	\$500.00	\$150.00	42.86
100.2222.00.640.112.000000.5	BOOKS	\$1,000.00	\$999.00	\$999.00	\$999.00	\$999.00	(\$1.00)	(0.10)
100.2222.00.641.112.000000.5	PERIODICALS	\$1,823.00	\$1,800.00	\$1,800.00	\$1,800.00	\$1,800.00	(\$23.00)	(1.26)
100.2222.00.642.112.000000.5	AUDIOVISUAL-FOREIGN	\$160.00	\$154.00	\$154.00	\$154.00	\$154.00	(\$6.00)	(3.75)
100.2222.11.642.112.000000.5	AUDIOVISUAL-MATH	\$125.00	\$3,156.00	\$9,156.00	\$9,156.00	\$9,156.00	\$9,031.00	7,224.80
100.2222.13.642.112.000000.5	AUDIOVISUAL-SCIENCE	\$390.00	\$156.00	\$156.00	\$156.00	\$156.00	(\$234.00)	(60.00)
100.2222.13.680.112.000000.5	SUPPLIES-MAPS-SOCIAL STUDIES	\$150.00	\$180.00	\$180.00	\$180.00	\$180.00	\$30.00	20.00
100.2222.15.642.112.000000.5	AUDIOVISUAL-SOCIAL STUDIES	\$505.00	\$580.00	\$580.00	\$580.00	\$580.00	\$75.00	14.85
100.2222.15.680.112.000000.5	SUPPLIES-MAPS-SOCIAL STUDIES	\$320.00	\$260.00	\$260.00	\$260.00	\$260.00	(\$60.00)	(18.75)
100.2222.23.642.112.000000.5	AUDIOVISUAL-ENGLISH	\$748.00	\$800.00	\$800.00	\$800.00	\$800.00	\$52.00	6.95
100.2222.23.733.112.000000.5	EQUIPMENT	\$980.00	\$900.00	\$900.00	\$900.00	\$900.00	(\$80.00)	(8.16)
Func: Library Services - 2222		\$23,987.00	\$9,930.00	\$15,930.00	\$15,930.00	\$15,930.00	(\$8,057.00)	(33.59)
100.2410.00.110.112.000000.5	SALARY PRINCIPAL	\$91,614.00	\$91,614.00	\$91,614.00	\$91,614.00	\$91,614.00	\$0.00	0.00
100.2410.00.111.112.000000.5	SALARY ASST PRINCIPAL	\$66,763.00	\$66,763.00	\$66,763.00	\$66,763.00	\$66,763.00	\$0.00	0.00
100.2410.00.115.112.000000.5	SALARIES SECRETARIES	\$57,134.00	\$57,267.00	\$57,267.00	\$57,267.00	\$57,267.00	\$133.00	0.23
100.2410.00.430.112.000000.5	MAINTENANCE CONTRACT	\$15,136.00	\$33,136.00	\$33,136.00	\$33,136.00	\$33,136.00	\$18,000.00	118.92
100.2410.00.534.112.000000.5	SUPPLIES-POSTAGE	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$0.00	0.00
100.2410.00.581.112.000000.5	PROFESSIONAL MEETING	\$1,325.00	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$1,675.00	126.42
100.2410.00.610.112.000000.5	SUPPLIES	\$800.00	\$800.00	\$800.00	\$800.00	\$800.00	\$0.00	0.00
100.2410.00.650.112.000000.5	BUILDING SOFTWARE	\$10,320.00	\$8,520.00	\$8,520.00	\$8,475.00	\$8,475.00	(\$1,845.00)	(17.86)
100.2410.00.810.112.000000.5	PROFESSIONAL MEMBERS	\$970.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$30.00	3.09
Func: Office of the Principal - 2410		\$247,062.00	\$265,100.00	\$265,100.00	\$265,055.00	\$265,055.00	\$17,993.00	7.28

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**2012 PSD - FINANCIAL SECTION - 2012-2013 Budget Report (Cont.)****PELHAM SCHOOL DISTRICT****Budget Report**

Fiscal Year: 2011-2012

From Date: 3/1/2012 To Date: 3/31/2012 Definition: FY13-Final

Account	Description	FY12-Adopted	SAU	SchoolBoard	BudCom	Voted	Increase	Percent
100.2490.00.112.112.000000.5	SALARIES DEPARTMENT H	\$7,500.00	\$9,000.00	\$9,000.00	\$7,500.00	\$7,500.00	\$0.00	0.00
100.2490.00.610.112.000000.5	SUPPLIES-SCHOOL PUBLIC	\$3,340.00	\$3,340.00	\$3,340.00	\$3,340.00	\$3,340.00	\$0.00	0.00
100.2490.00.890.112.000000.5	GRADUATION	\$2,200.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	(\$700.00)	(31.82)
Func: Other Support Services - 2490		\$13,040.00	\$13,840.00	\$13,840.00	\$12,340.00	\$12,340.00	(\$700.00)	(5.37)
100.2620.00.118.112.000000.5	SALARIES CUSTODIANS	\$129,080.00	\$139,538.00	\$139,538.00	\$129,538.00	\$129,538.00	\$458.00	0.35
100.2620.00.411.112.000000.5	WATER	\$5,500.00	\$5,662.00	\$5,662.00	\$5,662.00	\$5,662.00	\$162.00	2.95
100.2620.00.421.112.000000.5	RUBBISH	\$12,000.00	\$12,334.00	\$12,334.00	\$12,334.00	\$12,334.00	\$334.00	2.78
100.2620.00.429.112.000000.5	SEPTIC TANK	\$3,400.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$3,400.00)	(100.00)
100.2620.00.430.112.000000.5	REPAIRS	\$33,000.00	\$99,995.00	\$99,995.00	\$99,995.00	\$99,995.00	\$66,995.00	203.02
100.2620.00.432.112.000000.5	MAINTENANCE CONTRACT	\$10,000.00	\$10,000.00	\$10,000.00	\$5,000.00	\$5,000.00	(\$5,000.00)	(50.00)
100.2620.00.610.112.000000.5	SUPPLIES	\$22,000.00	\$20,707.00	\$20,707.00	\$20,707.00	\$20,707.00	(\$1,293.00)	(5.88)
100.2620.00.622.112.000000.5	ELECTRICITY	\$44,000.00	\$44,861.00	\$44,861.00	\$44,861.00	\$44,861.00	\$861.00	1.96
100.2620.00.623.112.000000.5	GAS	\$3,500.00	\$13,092.00	\$13,092.00	\$5,000.00	\$5,000.00	\$1,500.00	42.86
100.2620.00.624.112.000000.5	HEAT	\$70,000.00	\$83,375.00	\$83,375.00	\$70,000.00	\$70,000.00	\$0.00	0.00
100.2620.00.735.112.000000.5	EQUIPMENT REPLACEMENT	\$0.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	0.00
Func: Building Operation Services - 2620		\$332,480.00	\$433,564.00	\$433,564.00	\$397,097.00	\$397,097.00	\$64,617.00	19.43
Loc: PMS - 112		\$3,151,146.00	\$3,242,071.00	\$3,255,486.00	\$3,201,811.00	\$3,201,811.00	\$50,665.00	1.61
100.1100.00.112.133.000000.5	SALARIES TEACHERS	\$2,203,117.00	\$2,223,550.00	\$2,229,200.00	\$2,206,617.00	\$2,206,617.00	\$3,500.00	0.16
100.1100.00.114.133.000000.5	INSTRUCTIONAL AIDE	\$21,389.00	\$46,589.00	\$46,589.00	\$46,589.00	\$46,589.00	\$25,200.00	117.82
100.1100.00.120.133.000000.5	SALARIES SUBS	\$64,000.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$64,000.00)	(100.00)
100.1100.00.125.133.000000.5	SUBSTITUTES-DAILY	\$0.00	\$36,584.00	\$11,384.00	\$11,384.00	\$11,384.00	\$11,384.00	0.00
100.1100.00.126.133.000000.5	SUBSTITUTES-LONG TERM	\$0.00	\$24,390.00	\$24,390.00	\$24,390.00	\$24,390.00	\$24,390.00	0.00

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**2012 PSD - FINANCIAL SECTION - 2012-2013 Budget Report (Cont.)****PELHAM SCHOOL DISTRICT****Budget Report**

Fiscal Year: 2011-2012

From Date: 3/1/2012

To Date: 3/31/2012

Definition: FY13-Final

Account	Description	FY12-Adopted	SAU	SchoolBoard	BudCom	Voted	Increase	Percent
100.1100.00.323.133.000000.5	MENTORING	\$3,000.00	\$3,000.00	\$3,000.00	\$1,500.00	\$1,500.00	(\$1,500.00)	(50.00)
100.1100.00.430.133.000000.5	EQUIPMENT REPAIRS	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$0.00	0.00
100.1100.00.581.133.000000.5	PROFESSIONAL MEETING	\$1,600.00	\$1,600.00	\$1,600.00	\$1,600.00	\$1,600.00	\$0.00	0.00
100.1100.00.610.133.000000.5	SUPPLIES	\$21,361.00	\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00	(\$6,361.00)	(29.78)
100.1100.00.733.133.000000.5	EQUIPMENT	\$8,738.00	\$8,738.00	\$8,738.00	\$8,738.00	\$8,738.00	\$0.00	0.00
100.1100.02.430.133.000000.5	REPAIRS TO INST EQUIPME	\$489.00	\$489.00	\$489.00	\$489.00	\$489.00	\$0.00	0.00
100.1100.02.610.133.000000.5	SUPPLIES-ART	\$8,444.00	\$8,444.00	\$8,444.00	\$8,444.00	\$8,444.00	\$0.00	0.00
100.1100.02.640.133.000000.5	BOOKS-ART	\$945.00	\$946.00	\$946.00	\$946.00	\$946.00	\$1.00	0.11
100.1100.02.735.133.000000.5	EQUIPMENT ART	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$0.00	0.00
100.1100.03.610.133.000000.5	SUPPLIES-BUSINESS	\$1,860.00	\$1,860.00	\$1,860.00	\$1,860.00	\$1,860.00	\$0.00	0.00
100.1100.03.640.133.000000.5	BOOKS-BUSINESS	\$11,110.00	\$10,697.00	\$10,697.00	\$10,697.00	\$10,697.00	(\$413.00)	(3.72)
100.1100.05.610.133.000000.5	SUPPLIES-ENGLISH	\$5,615.00	\$5,000.00	\$5,600.00	\$5,600.00	\$5,600.00	(\$15.00)	(0.27)
100.1100.05.640.133.000000.5	BOOKS-ENGLISH	\$9,000.00	\$9,000.00	\$9,000.00	\$9,000.00	\$9,000.00	\$0.00	0.00
100.1100.05.734.133.000000.5	ENGLISH EQUIPMENT	\$3,750.00	\$3,750.00	\$3,750.00	\$3,750.00	\$3,750.00	\$0.00	0.00
100.1100.06.610.133.000000.5	SUPPLIES-FOREIGN LANG	\$2,400.00	\$1,900.00	\$1,900.00	\$1,900.00	\$1,900.00	(\$500.00)	(20.83)
100.1100.06.640.133.000000.5	BOOKS-FOREIGN LANG	\$4,283.00	\$4,283.00	\$4,283.00	\$4,283.00	\$4,283.00	\$0.00	0.00
100.1100.08.610.133.000000.5	SUPPLIES-HEALTH-PHY ED	\$1,800.00	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00	(\$600.00)	(33.33)
100.1100.08.640.133.000000.5	BOOKS-HEALTH & PHY EDL	\$610.00	\$2,070.00	\$2,070.00	\$2,070.00	\$2,070.00	\$1,460.00	239.34
100.1100.09.430.133.000000.5	REPAIRS TO INST EQUIP-F/	\$820.00	\$820.00	\$820.00	\$820.00	\$820.00	\$0.00	0.00
100.1100.09.610.133.000000.5	SUPPLIES-FACS	\$3,800.00	\$3,400.00	\$3,400.00	\$3,400.00	\$3,400.00	(\$400.00)	(10.53)
100.1100.09.640.133.000000.5	BOOKS-FACS	\$750.00	\$1,270.00	\$1,270.00	\$1,270.00	\$1,270.00	\$520.00	69.33
100.1100.09.733.133.000000.5	EQUIPMENT-FACS	\$800.00	\$800.00	\$800.00	\$800.00	\$800.00	\$0.00	0.00
100.1100.10.610.133.000000.5	SUPPLIES-TECH	\$3,012.00	\$3,012.00	\$3,012.00	\$3,012.00	\$3,012.00	\$0.00	0.00
100.1100.10.640.133.000000.5	BOOKS-TECH	\$1,237.00	\$1,237.00	\$1,237.00	\$1,237.00	\$1,237.00	\$0.00	0.00
100.1100.10.737.133.000000.5	REPLACE OF INST EQUIP-T	\$1,223.00	\$1,223.00	\$1,223.00	\$1,223.00	\$1,223.00	\$0.00	0.00

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**2012 PSD - FINANCIAL SECTION - 2012-2013 Budget Report (Cont.)****PELHAM SCHOOL DISTRICT****Budget Report**

Fiscal Year: 2011-2012

From Date: 3/1/2012 To Date: 3/31/2012 Definition: FY13-Final

Account	Description	FY12-Adopted	SAU	SchoolBoard	BudCom	Voted	Increase	Percent
100.1100.11.610.133.000000.5	SUPPLIES-MATH	\$3,515.00	\$3,515.00	\$3,515.00	\$3,515.00	\$3,515.00	\$0.00	0.00
100.1100.11.640.133.000000.5	BOOKS-MATH	\$7,549.00	\$7,549.00	\$7,549.00	\$7,549.00	\$7,549.00	(\$1.00)	(0.01)
100.1100.11.734.133.000000.5	MATH EQUIPMENT	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00	\$0.00	0.00
100.1100.12.430.133.000000.5	REPAIRS TO INST EQUIP-M	\$400.00	\$400.00	\$400.00	\$400.00	\$400.00	\$0.00	0.00
100.1100.12.610.133.000000.5	SUPPLIES-MUSIC	\$400.00	\$400.00	\$400.00	\$400.00	\$400.00	\$0.00	0.00
100.1100.12.640.133.000000.5	BOOKS-MUSIC	\$2,252.00	\$2,252.00	\$2,252.00	\$2,252.00	\$2,252.00	\$0.00	0.00
100.1100.13.421.133.000000.5	SCIENCE-WASTE REMOVAL	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$0.00	0.00
100.1100.13.430.133.000000.5	REPAIRS TO INST EQUIP-S	\$408.00	\$408.00	\$408.00	\$408.00	\$408.00	\$0.00	0.00
100.1100.13.610.133.000000.5	SUPPLIES-SCIENCE	\$12,516.00	\$12,516.00	\$12,516.00	\$12,516.00	\$12,516.00	\$0.00	0.00
100.1100.13.640.133.000000.5	BOOKS-SCIENCE	\$7,785.00	\$7,785.00	\$7,785.00	\$7,785.00	\$7,785.00	\$0.00	0.00
100.1100.13.734.133.000000.5	SCIENCE EQUIPMENT	\$708.00	\$708.00	\$708.00	\$708.00	\$708.00	\$0.00	0.00
100.1100.15.610.133.000000.5	SUPPLIES-SOCIAL STUDIES	\$2,020.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	(\$1,020.00)	(50.50)
100.1100.15.640.133.000000.5	BOOKS-SOCIAL STUDIES	\$9,397.00	\$9,397.00	\$9,397.00	\$9,397.00	\$9,397.00	\$0.00	0.00
100.1100.15.733.133.000000.5	EQUIPMENT-SOCIAL STUDIES	\$816.00	\$816.00	\$816.00	\$816.00	\$816.00	\$0.00	0.00
100.1100.21.122.133.000000.5	SALARY DRIVER EDUCATIC	\$12,000.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$12,000.00)	(100.00)
100.1100.23.610.133.000000.5	SUPPLIES-ENGLISH-READII	\$5,135.00	\$4,000.00	\$5,100.00	\$5,100.00	\$5,100.00	(\$35.00)	(0.68)
100.1100.23.640.133.000000.5	BOOKS-ENGLISH	\$3,745.00	\$3,745.00	\$3,745.00	\$3,745.00	\$3,745.00	\$0.00	0.00
Func: Regular Education - 1100		\$2,459,500.00	\$2,481,043.00	\$2,463,193.00	\$2,439,110.00	\$2,439,110.00	(\$20,390.00)	(0.83)
100.1200.00.112.133.000000.5	SALARIES SPED TEACHER:	\$197,840.00	\$203,040.00	\$203,040.00	\$203,040.00	\$203,040.00	\$5,200.00	2.63
100.1200.00.114.133.000000.5	SALARIES SPED AIDES	\$379,865.00	\$384,681.00	\$381,460.00	\$365,797.00	\$365,797.00	(\$14,068.00)	(3.70)
100.1200.00.610.133.000000.5	SUPPLIES	\$2,175.00	\$1,775.00	\$1,775.00	\$1,775.00	\$1,775.00	(\$400.00)	(18.39)
100.1200.00.640.133.000000.5	BOOKS	\$2,050.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	(\$550.00)	(26.83)
100.1200.00.650.133.000000.5	SOFTWARE	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00	\$0.00	0.00
100.1200.00.734.133.000000.5	EQUIPMENT	\$700.00	\$300.00	\$300.00	\$300.00	\$300.00	(\$400.00)	(57.14)
Func: Special Education - 1200		\$583,180.00	\$591,846.00	\$588,625.00	\$572,962.00	\$572,962.00	(\$10,218.00)	(1.75)

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**2012 PSD - FINANCIAL SECTION - 2012-2013 Budget Report (Cont.)****PELHAM SCHOOL DISTRICT****Budget Report**

Fiscal Year: 2011-2012

From Date: 3/1/2012 To Date: 3/31/2012 Definition: FY13-Final

Account	Description	FY12-Adopted	SAU	SchoolBoard	BudCom	Voted	Increase	Percent
100.1300.00.561.133.000000.5	TUITION							
Func: Vocational Programs - 1300		\$38,000.00	\$52,000.00	\$52,000.00	\$52,000.00	\$52,000.00	\$14,000.00	36.84
		\$38,000.00	\$52,000.00	\$52,000.00	\$52,000.00	\$52,000.00	\$14,000.00	36.84
100.1410.00.112.133.000000.5	SALARY CO-CURRICULAR	\$150,561.00	\$160,936.00	\$160,936.00	\$160,936.00	\$160,936.00	\$10,375.00	6.89
100.1410.00.323.133.000000.5	ATHLETIC TRAINING SERVI	\$16,500.00	\$26,500.00	\$26,500.00	\$26,500.00	\$26,500.00	\$10,000.00	60.61
100.1410.00.330.133.000000.5	OFFICIALS	\$58,800.00	\$45,000.00	\$45,000.00	\$45,000.00	\$45,000.00	(\$13,800.00)	(23.47)
100.1410.00.581.133.000000.5	PROF MEETINGS-ATHLETIC	\$4,500.00	\$4,500.00	\$4,500.00	\$4,500.00	\$4,500.00	\$0.00	0.00
100.1410.00.610.133.000000.5	SUPPLIES-ATHLETIC	\$70,775.00	\$55,000.00	\$55,000.00	\$55,000.00	\$55,000.00	(\$15,775.00)	(22.29)
100.1410.00.810.133.000000.5	CO-CURRICULAR DUES AN	\$2,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	(\$1,000.00)	(50.00)
100.1410.05.610.133.000000.5	SUPPLIES-DRAMA	\$3,130.00	\$3,130.00	\$3,130.00	\$3,130.00	\$3,130.00	\$0.00	0.00
Func: Cocurricular Programs - 1410		\$306,266.00	\$296,066.00	\$296,066.00	\$296,066.00	\$296,066.00	(\$10,200.00)	(3.33)
100.1490.00.112.133.000000.5	SCHOOL TO CAREER	\$52,400.00	\$52,400.00	\$52,400.00	\$52,400.00	\$52,400.00	\$0.00	0.00
100.1490.00.270.133.000000.5	STAFF DEVELOPMENT	\$1,690.00	\$1,690.00	\$1,690.00	\$1,690.00	\$1,690.00	\$0.00	0.00
100.1490.00.581.133.000000.5	MILEAGE AND TRAVEL	\$750.00	\$750.00	\$750.00	\$750.00	\$750.00	\$0.00	0.00
100.1490.00.591.133.000000.5	INSURANCE	\$105.00	\$105.00	\$105.00	\$105.00	\$105.00	\$0.00	0.00
100.1490.00.610.133.000000.5	SUPPLIES	\$100.00	\$400.00	\$400.00	\$400.00	\$400.00	\$300.00	300.00
100.1490.00.810.133.000000.5	DUES AND FEES	\$1,100.00	\$1,100.00	\$1,100.00	\$1,100.00	\$1,100.00	\$0.00	0.00
Func: School-to-Career - 1490		\$56,145.00	\$56,445.00	\$56,445.00	\$56,445.00	\$56,445.00	\$300.00	0.53
100.2120.00.112.133.000000.5	SALARY GUIDANCE	\$233,064.00	\$176,594.00	\$176,594.00	\$176,594.00	\$176,594.00	(\$56,470.00)	(24.23)
100.2120.00.115.133.000000.5	SALARY SECRETARIES	\$61,420.00	\$60,377.00	\$60,377.00	\$60,377.00	\$60,377.00	(\$1,043.00)	(1.70)
100.2120.00.330.133.000000.5	TRAINING	\$0.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	0.00

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**2012 PSD - FINANCIAL SECTION - 2012-2013 Budget Report (Cont.)****PELHAM SCHOOL DISTRICT****Budget Report**

Fiscal Year: 2011-2012

From Date: 3/1/2012 To Date: 3/31/2012 Definition: FY13-Final

Account	Description	FY12-Adopted	SAU	SchoolBoard	BudCom	Voted	Increase	Percent
100.2120.00.610.133.000000.5	SUPPLIES	\$11,706.00	\$12,000.00	\$13,800.00	\$13,800.00	\$13,800.00	\$2,094.00	17.89
100.2120.00.640.133.000000.5	BOOKS	\$2,476.00	\$1,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$24.00	0.97
100.2120.00.733.133.000000.5	EQUIPMENT	\$1,561.00	\$1,561.00	\$1,561.00	\$1,561.00	\$1,561.00	\$0.00	0.00
Func: Guidance Services - 2120		\$310,227.00	\$254,532.00	\$257,332.00	\$257,332.00	\$257,332.00	(\$52,895.00)	(17.05)
100.2130.00.112.133.000000.5	SALARY NURSE	\$56,360.00	\$57,660.00	\$57,660.00	\$57,660.00	\$57,660.00	\$1,300.00	2.31
100.2130.00.610.133.000000.5	SUPPLIES	\$2,045.00	\$1,400.00	\$1,400.00	\$1,400.00	\$1,400.00	(\$645.00)	(31.54)
100.2130.10.737.133.000000.5	HEALTH EQUIPMENT	\$767.00	\$496.00	\$496.00	\$496.00	\$496.00	(\$271.00)	(35.33)
Func: Health Services - 2130		\$59,172.00	\$59,556.00	\$59,556.00	\$59,556.00	\$59,556.00	\$384.00	0.65
100.2142.00.112.133.000000.5	PSYCHOLOGIST SALARIES	\$0.00	\$62,360.00	\$62,360.00	\$62,360.00	\$62,360.00	\$62,360.00	0.00
100.2142.00.610.133.000000.5	DIAGNOSTIC TESTING	\$200.00	\$200.00	\$200.00	\$200.00	\$200.00	\$0.00	0.00
Func: Psychological Services - 2142		\$200.00	\$62,560.00	\$62,560.00	\$62,560.00	\$62,560.00	\$62,360.00	31,180.00
100.2163.00.610.133.000000.5	SUPPLIES OCCUPATIONAL T	\$1,750.00	\$750.00	\$750.00	\$750.00	\$750.00	(\$1,000.00)	(57.14)
100.2163.00.734.133.000000.5	EQUIPMENT	\$3,150.00	\$3,100.00	\$3,100.00	\$3,100.00	\$3,100.00	(\$50.00)	(1.59)
100.2163.00.737.133.000000.5	REPLACEMENT EQUIPMEN	\$200.00	\$250.00	\$250.00	\$250.00	\$250.00	\$50.00	25.00
Func: OT Services - 2163		\$5,100.00	\$4,100.00	\$4,100.00	\$4,100.00	\$4,100.00	(\$1,000.00)	(19.61)
100.2190.00.890.133.000000.5	ASSEMBLIES	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$0.00	0.00
Func: Other Support Services - 2190		\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$0.00	0.00
100.2210.00.321.133.000000.5	PROFESSIONAL TRAINING	\$14,000.00	\$14,000.00	\$14,000.00	\$14,000.00	\$14,000.00	\$0.00	0.00
100.2210.00.641.133.000000.5	PROFESSIONAL PUBLICATI	\$7,261.00	\$7,261.00	\$7,261.00	\$7,261.00	\$7,261.00	\$0.00	0.00
Func: Improvement of Instruction - 2210		\$21,261.00	\$21,261.00	\$21,261.00	\$21,261.00	\$21,261.00	\$0.00	0.00

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**2012 PSD - FINANCIAL SECTION - 2012-2013 Budget Report (Cont.)****PELHAM SCHOOL DISTRICT****Budget Report**

Fiscal Year: 2011-2012

From Date: 3/1/2012 To Date: 3/31/2012 Definition: FY13-Final

Account	Description	FY12-Adopted	SAU	SchoolBoard	BudCom	Voted	Increase	Percent
100.2222.00.114.133.000000.5	SALARY LIBRARY AIDE	\$19,095.00	\$19,095.00	\$19,095.00	\$19,095.00	\$19,095.00	\$0.00	0.00
100.2222.00.430.133.000000.5	REPAIRS AND MAINTENANCE	\$400.00	\$400.00	\$400.00	\$400.00	\$400.00	\$0.00	0.00
100.2222.00.610.133.000000.5	SUPPLIES	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$0.00	0.00
100.2222.00.640.133.000000.5	BOOKS	\$12,000.00	\$19,500.00	\$19,500.00	\$19,500.00	\$19,500.00	\$7,500.00	62.50
100.2222.00.641.133.000000.5	LIBRARY PERIODICALS	\$12,713.00	\$11,000.00	\$11,000.00	\$11,000.00	\$11,000.00	(\$1,713.00)	(13.47)
100.2222.00.642.133.000000.5	AUDIOVISUAL	\$3,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	(\$1,000.00)	(33.33)
100.2222.00.680.133.000000.5	MAPS, CHARTS, GLOBES	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$0.00	0.00
100.2222.00.733.133.000000.5	EQUIPMENT	\$1,350.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	(\$350.00)	(25.93)
Func: Library Services - 2222		\$50,558.00	\$54,995.00	\$54,995.00	\$54,995.00	\$54,995.00	\$4,437.00	8.78
100.2410.00.110.133.000000.5	SALARY PRINCIPAL	\$89,109.00	\$89,109.00	\$89,109.00	\$89,109.00	\$89,109.00	\$0.00	0.00
100.2410.00.111.133.000000.5	SALARY ASST PRINCIPAL	\$73,182.00	\$68,000.00	\$68,000.00	\$68,000.00	\$68,000.00	(\$5,182.00)	(7.08)
100.2410.00.115.133.000000.5	SALARIES SECRETARIES	\$56,455.00	\$56,589.00	\$56,589.00	\$56,589.00	\$56,589.00	\$134.00	0.24
100.2410.00.430.133.000000.5	REPAIRS	\$23,746.00	\$32,746.00	\$32,746.00	\$32,746.00	\$32,746.00	\$9,000.00	37.90
100.2410.00.534.133.000000.5	SUPPLIES-POSTAGE	\$6,956.00	\$6,956.00	\$6,956.00	\$6,956.00	\$6,956.00	\$0.00	0.00
100.2410.00.581.133.000000.5	MILEAGE AND TRAVEL	\$500.00	\$3,500.00	\$3,500.00	\$3,500.00	\$3,500.00	\$3,000.00	600.00
100.2410.00.610.133.000000.5	SUPPLIES	\$6,323.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	(\$1,323.00)	(20.92)
100.2410.00.650.133.000000.5	SOFTWARE	\$24,885.00	\$4,120.00	\$4,120.00	\$4,025.00	\$4,025.00	(\$20,860.00)	(83.83)
100.2410.00.810.133.000000.5	PROFESSIONAL MEMBERS	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$0.00	0.00
Func: Office of the Principal - 2410		\$285,156.00	\$270,020.00	\$270,020.00	\$269,925.00	\$269,925.00	(\$15,231.00)	(5.34)
100.2490.00.112.133.000000.5	SALARIES DEPARTMENT H	\$10,500.00	\$10,500.00	\$10,500.00	\$10,500.00	\$10,500.00	\$0.00	0.00
100.2490.00.610.133.000000.5	SUPPLIES-AWARDS	\$4,120.00	\$4,120.00	\$4,120.00	\$4,120.00	\$4,120.00	\$0.00	0.00
100.2490.00.890.133.000000.5	GRADUATION	\$9,229.00	\$8,000.00	\$8,000.00	\$8,000.00	\$8,000.00	(\$1,229.00)	(13.32)
Func: Other Support Services - 2490		\$23,849.00	\$22,620.00	\$22,620.00	\$22,620.00	\$22,620.00	(\$1,229.00)	(5.15)

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**2012 PSD - FINANCIAL SECTION - 2012-2013 Budget Report (Cont.)****PELHAM SCHOOL DISTRICT****Budget Report**

Fiscal Year: 2011-2012

From Date: 3/1/2012 To Date: 3/31/2012 Definition: FY13-Final

Account	Description	FY12-Adopted	SAU	SchoolBoard	BudCom	Voted	Increase	Percent
100.2620.00.118.133.000000.5	SALARIES CUSTODIANS	\$138,695.00	\$138,703.00	\$138,703.00	\$128,703.00	\$128,703.00	(\$9,992.00)	(7.20)
100.2620.00.411.133.000000.5	WATER	\$1,100.00	\$1,100.00	\$1,100.00	\$1,100.00	\$1,100.00	\$0.00	0.00
100.2620.00.421.133.000000.5	RUBBISH	\$12,000.00	\$13,262.00	\$13,262.00	\$13,262.00	\$13,262.00	\$1,262.00	10.52
100.2620.00.429.133.000000.5	SEPTIC TANK	\$2,500.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$2,500.00)	(100.00)
100.2620.00.430.133.000000.5	REPAIRS	\$93,295.00	\$101,595.00	\$161,595.00	\$156,595.00	\$156,595.00	\$63,300.00	67.85
100.2620.00.432.133.000000.5	MAINTENANCE CONTRACT	\$6,717.00	\$10,000.00	\$10,000.00	\$5,000.00	\$5,000.00	(\$1,717.00)	(25.56)
100.2620.00.610.133.000000.5	SUPPLIES	\$20,000.00	\$25,063.00	\$25,063.00	\$25,063.00	\$25,063.00	\$5,063.00	25.32
100.2620.00.622.133.000000.5	ELECTRICITY	\$105,000.00	\$105,918.00	\$105,918.00	\$105,918.00	\$105,918.00	\$918.00	0.87
100.2620.00.623.133.000000.5	GAS	\$2,200.00	\$3,024.00	\$3,024.00	\$3,024.00	\$3,024.00	\$824.00	37.45
100.2620.00.624.133.000000.5	HEAT	\$65,000.00	\$160,594.00	\$160,594.00	\$152,594.00	\$152,594.00	\$87,594.00	134.76
100.2620.00.735.133.000000.5	EQUIPMENT REPLACEMENT	\$0.00	\$3,600.00	\$3,600.00	\$3,600.00	\$3,600.00	\$3,600.00	0.00
Func: Building Operation Services - 2620		\$446,507.00	\$562,859.00	\$622,859.00	\$594,859.00	\$594,859.00	\$148,352.00	33.23
100.2790.00.581.133.000000.5	CO-CURRICULAR TRANSPC	\$30,000.00	\$42,000.00	\$42,000.00	\$42,000.00	\$42,000.00	\$12,000.00	40.00
Func: Other Student Transportation - 2790		\$30,000.00	\$42,000.00	\$42,000.00	\$42,000.00	\$42,000.00	\$12,000.00	40.00
Loc: PHS - 133		\$4,675,721.00	\$4,832,503.00	\$4,874,232.00	\$4,806,391.00	\$4,806,391.00	\$130,670.00	2.79
100.1100.00.112.199.000000.5	SALARIES COMMUNITY SCI	\$49,860.00	\$51,160.00	\$51,160.00	\$51,160.00	\$51,160.00	\$1,300.00	2.61
100.1100.00.114.199.000000.5	TITLE I	\$19,667.00	\$18,911.00	\$18,911.00	\$18,911.00	\$18,911.00	(\$756.00)	(3.84)
100.1100.00.610.199.000000.5	SUPPLIES COMMUNITY SCI	\$1,650.00	\$500.00	\$500.00	\$500.00	\$500.00	(\$1,150.00)	(69.70)
Func: Regular Education - 1100		\$71,177.00	\$70,571.00	\$70,571.00	\$70,571.00	\$70,571.00	(\$606.00)	(0.85)
100.1200.00.115.199.000000.5	DISTRICT TRAINING STIPEN	\$4,550.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	(\$2,550.00)	(56.04)
100.1200.00.240.199.000000.5	SPECIAL EDUCATION TRAIL	\$2,500.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$2,500.00	100.00

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**2012 PSD - FINANCIAL SECTION - 2012-2013 Budget Report (Cont.)****PELHAM SCHOOL DISTRICT****Budget Report**

Fiscal Year: 2011-2012

From Date: 3/1/2012 To Date: 3/31/2012 Definition: FY13-Final

Account	Description	FY12-Adopted	SAU	SchoolBoard	BudCom	Voted	Increase	Percent
100.1200.00.322.199.000000.5	CONTRACTED CONSULTAT	\$12,000.00	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00	\$8,000.00	66.67
100.1200.00.323.199.000000.5	CONTRACTED DIRECT SERV	\$20,000.00	\$52,000.00	\$52,000.00	\$52,000.00	\$52,000.00	\$32,000.00	160.00
100.1200.00.430.199.000000.5	MAINTENANCE AND REPAIR	\$1,000.00	\$500.00	\$500.00	\$500.00	\$500.00	(\$500.00)	(50.00)
100.1200.00.534.199.000000.5	POSTAGE	\$200.00	\$100.00	\$100.00	\$100.00	\$100.00	(\$100.00)	(50.00)
100.1200.00.561.199.000000.5	SPECIAL EDUCATION TUITION	\$5,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	(\$1,000.00)	(20.00)
100.1200.00.564.199.000000.5	TUITION PRIVATE SCHOOL	\$526,700.00	\$600,000.00	\$800,000.00	\$800,000.00	\$800,000.00	\$273,300.00	51.89
100.1200.00.568.199.000000.5	TUITION	\$1.00	\$1.00	\$150,001.00	\$150,001.00	\$150,001.00	\$150,000.00	15,000,000.00
100.1200.00.581.199.000000.5	MILEAGE	\$1,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$1,000.00	100.00
100.1200.00.591.199.000000.5	STUDENT SERVICES	\$53,000.00	\$30,000.00	\$30,000.00	\$20,000.00	\$20,000.00	(\$33,000.00)	(62.26)
100.1200.00.610.199.000000.5	SUPPLIES	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$0.00	0.00
100.1200.00.641.199.000000.5	BOOKS	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00	\$0.00	0.00
100.1200.00.643.199.000000.5	INFORMATION ACCESS SE	\$2,200.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	(\$700.00)	(31.82)
100.1200.00.650.199.000000.5	SOFTWARE	\$1.00	\$1.00	\$1.00	\$1.00	\$1.00	\$0.00	0.00
100.1200.00.730.199.000000.5	EQUIPMENT DISTRICT WID	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$0.00	0.00
100.1200.00.734.199.000000.5	TECHNOLOGY EQUIPMENT	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$0.00	0.00
100.1200.00.810.199.000000.5	SPECIAL SERVICES	\$16,000.00	\$16,000.00	\$16,000.00	\$16,000.00	\$16,000.00	\$0.00	0.00
100.1200.00.840.199.000000.5	SPED Contingency	\$0.00	\$0.00	\$0.00	\$0.00	\$39,973.00	\$39,973.00	0.00
Func: Special Education - 1200		\$653,852.00	\$742,802.00	\$1,092,802.00	\$1,082,802.00	\$1,122,775.00	\$468,923.00	71.72
100.1260.00.110.199.000000.5	ESOL TUTORS	\$70,459.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$70,459.00)	(100.00)
100.1260.00.114.199.000000.5	SALARY ESOL ASSISTANT	\$0.00	\$71,520.00	\$71,520.00	\$71,520.00	\$71,520.00	\$71,520.00	0.00
100.1260.00.323.199.000000.5	CONTRACTED SERVICE ES	\$46,500.00	\$51,382.00	\$51,382.00	\$51,382.00	\$51,382.00	\$4,882.00	10.50
100.1260.00.329.199.000000.5	OTHER PROFESSIONAL SE	\$350.00	\$1.00	\$1.00	\$1.00	\$1.00	(\$349.00)	(99.71)
100.1260.00.581.199.000000.5	MILEAGE ESOL	\$250.00	\$200.00	\$200.00	\$200.00	\$200.00	(\$50.00)	(20.00)
100.1260.00.610.199.000000.5	SUPPLIES ESOL	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$0.00	0.00

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**2012 PSD - FINANCIAL SECTION - 2012-2013 Budget Report (Cont.)****PELHAM SCHOOL DISTRICT****Budget Report**

Fiscal Year: 2011-2012

From Date: 3/1/2012 To Date: 3/31/2012 Definition: FY13-Final

Account	Description	FY12-Adopted	SAU	SchoolBoard	BudCom	Voted	Increase	Percent
100.1280.00.640.199.000000.5	BOOKS ESOL	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$0.00	0.00
100.1280.00.650.199.000000.5	SOFTWARE	\$250.00	\$250.00	\$250.00	\$1.00	\$1.00	(\$249.00)	(99.60)
Func: ESOL - 1260		\$118,809.00	\$124,353.00	\$124,353.00	\$124,104.00	\$124,104.00	\$5,295.00	4.46
100.1280.00.112.199.000000.5	EXTENDED SCHOOL YEAR	\$62,500.00	\$78,000.00	\$78,000.00	\$78,000.00	\$78,000.00	\$15,500.00	24.80
100.1280.00.610.199.000000.5	SUPPLIES ESY	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$0.00	0.00
Func: Extended School Year - 1280		\$63,000.00	\$78,500.00	\$78,500.00	\$78,500.00	\$78,500.00	\$15,500.00	24.60
100.1410.00.112.199.000000.5	DISTRICT ATHLETIC DIREC	\$10,125.00	\$10,125.00	\$10,125.00	\$10,125.00	\$10,125.00	\$0.00	0.00
100.1410.01.112.199.000000.5	CPR STIPENDS	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$0.00	0.00
Func: Cocurricular Programs - 1410		\$10,625.00	\$10,625.00	\$10,625.00	\$10,625.00	\$10,625.00	\$0.00	0.00
100.2142.00.112.199.000000.5	SCHOOL PSYCHOLOGIST	\$111,731.00	\$110,290.00	\$110,290.00	\$110,290.00	\$110,290.00	(\$1,441.00)	(1.29)
100.2142.00.240.199.000000.5	TUITION REIMBURSEMENT	\$1,500.00	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$1,500.00	100.00
100.2142.00.322.199.000000.5	CONTRACTED EVALUATION	\$59,194.00	\$65,000.00	\$65,000.00	\$65,000.00	\$65,000.00	\$5,806.00	9.81
100.2142.00.329.199.000000.5	OTHER PROFESSIONAL ED	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$0.00	0.00
100.2142.00.581.199.000000.5	MILEAGE	\$250.00	\$250.00	\$250.00	\$1.00	\$1.00	(\$249.00)	(99.60)
100.2142.00.610.199.000000.5	SUPPLIES	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$0.00	0.00
100.2142.00.641.199.000000.5	PERIODICALS	\$250.00	\$250.00	\$250.00	\$250.00	\$250.00	\$0.00	0.00
100.2142.00.650.199.000000.5	SOFTWARE	\$200.00	\$200.00	\$200.00	\$200.00	\$200.00	\$0.00	0.00
100.2142.00.730.199.000000.5	EQUIPMENT	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$0.00	0.00
100.2142.00.810.199.000000.5	DUES, FEES AND MEMBER:	\$350.00	\$700.00	\$700.00	\$700.00	\$700.00	\$350.00	100.00
Func: Psychological Services - 2142		\$177,075.00	\$183,290.00	\$183,290.00	\$183,041.00	\$183,041.00	\$5,966.00	3.37
100.2152.00.112.199.000000.5	SPEECH SALARIES	\$134,806.00	\$136,105.00	\$128,363.00	\$128,363.00	\$128,363.00	(\$6,443.00)	(4.78)

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**2012 PSD - FINANCIAL SECTION - 2012-2013 Budget Report (Cont.)****PELHAM SCHOOL DISTRICT****Budget Report**

Fiscal Year: 2011-2012

From Date: 3/1/2012

To Date: 3/31/2012

Definition: FY13-Final

Account	Description	FY12-Adopted	SAU	SchoolBoard	BudCom	Voted	Increase	Percent
100.2162.00.322.199.000000.5	CONTRACTED SERVICES S	\$78,055.00	\$121,755.00	\$121,755.00	\$74,755.00	\$74,755.00	(\$3,300.00)	(4.23)
100.2162.00.430.199.000000.5	SPEECH REPAIRS	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$0.00	0.00
100.2162.00.610.199.000000.5	SPEECH AND LANGUAGE T	\$375.00	\$200.00	\$200.00	\$200.00	\$200.00	(\$175.00)	(46.67)
100.2162.00.641.199.000000.5	SPEECH BOOKS AND PERIK	\$200.00	\$125.00	\$125.00	\$125.00	\$125.00	(\$75.00)	(37.50)
100.2162.00.650.199.000000.5	SPEECH/LANGUAGE SOFTI	\$200.00	\$200.00	\$200.00	\$200.00	\$200.00	\$0.00	0.00
100.2162.00.730.199.000000.5	SPEECH/LANGUAGE EQUIPM	\$1,000.00	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	\$5,000.00	500.00
100.2162.00.734.199.000000.5	SPEECH/LANGUAGE TECHI	\$1,400.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$600.00	42.86
100.2162.00.738.199.000000.5	SPEECH/LANGUAGE REPLAC	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	\$0.00	(\$1,000.00)	(100.00)
Func: Speech Services - 2152		\$217,536.00	\$267,885.00	\$260,143.00	\$212,143.00	\$212,143.00	(\$5,393.00)	(2.48)
100.2162.00.322.199.000000.5	CONTRACTED PHYSICAL TI	\$45,000.00	\$55,000.00	\$55,000.00	\$55,000.00	\$55,000.00	\$10,000.00	22.22
100.2162.00.610.199.000000.5	PHYSICAL THERAPY SUPPI	\$150.00	\$150.00	\$150.00	\$150.00	\$150.00	\$0.00	0.00
100.2162.00.730.199.000000.5	EQUIPMENT	\$2,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$1,000.00	50.00
100.2162.00.735.199.000000.5	REPLACEMENT EQUIPMEN	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$0.00	0.00
Func: Physical Therapy - 2162		\$47,250.00	\$58,250.00	\$58,250.00	\$58,250.00	\$58,250.00	\$11,000.00	23.28
100.2163.00.112.199.000000.5	C.O.T.A.	\$83,613.00	\$111,653.00	\$111,653.00	\$111,653.00	\$111,653.00	\$28,040.00	33.54
100.2163.00.322.199.000000.5	OCCUPATIONAL THERAPIS	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$0.00	0.00
100.2163.00.610.199.000000.5	SUPPLIES - O.T.	\$500.00	\$500.00	\$500.00	\$1.00	\$1.00	(\$499.00)	(99.80)
100.2163.00.730.199.000000.5	EQUIPMENT O.T.	\$900.00	\$600.00	\$600.00	\$600.00	\$600.00	(\$300.00)	(33.33)
Func: OT Services - 2163		\$89,013.00	\$116,753.00	\$116,753.00	\$116,254.00	\$116,254.00	\$27,241.00	30.60
100.2210.00.240.199.000000.5	COURSE CREDIT	\$58,000.00	\$59,000.00	\$59,000.00	\$59,000.00	\$59,000.00	\$1,000.00	1.72
100.2210.00.320.199.000000.5	TEACHERS WORKSHOPS	\$22,000.00	\$22,000.00	\$22,000.00	\$22,000.00	\$22,000.00	\$0.00	0.00
100.2210.00.321.199.000000.5	TGI	\$20,000.00	\$20,750.00	\$20,750.00	\$20,750.00	\$20,750.00	\$750.00	3.75

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**2012 PSD - FINANCIAL SECTION - 2012-2013 Budget Report (Cont.)****PELHAM SCHOOL DISTRICT****Budget Report**

Fiscal Year: 2011-2012

From Date: 3/1/2012

To Date: 3/31/2012

Definition: FY13-Final

Account	Description	FY12-Adopted	SAU	SchoolBoard	BudCom	Voted	Increase	Percent
100.2210.00.322.198.000000.5	RESPONSIBILITY POOL	\$75,000.00	\$76,000.00	\$76,000.00	\$76,000.00	\$76,000.00	\$1,000.00	1.33
100.2210.00.329.198.000000.5	SCHOOL IMPROVEMENT	\$20,000.00	\$20,750.00	\$20,750.00	\$20,750.00	\$20,750.00	\$750.00	3.75
100.2210.01.320.198.000000.5	WORKSHOPS FOR ASSISTANT	\$9,000.00	\$9,000.00	\$9,000.00	\$9,000.00	\$9,000.00	\$0.00	0.00
100.2210.01.322.198.000000.5	SUMMER PROGRAMMING	\$0.00	\$24,000.00	\$24,000.00	\$23,760.00	\$23,760.00	\$23,760.00	0.00
Func: Improvement of Instruction - 2210		\$204,000.00	\$231,500.00	\$231,500.00	\$231,260.00	\$231,260.00	\$27,260.00	13.36
100.2225.00.111.198.000000.5	TECHNOLOGY DIRECTOR	\$60,000.00	\$60,000.00	\$60,000.00	\$60,000.00	\$60,000.00	\$0.00	0.00
100.2225.00.112.198.000000.5	TECHNOLOGY TECHNICIAN	\$43,026.00	\$40,599.00	\$40,599.00	\$40,599.00	\$40,599.00	(\$2,427.00)	(5.64)
100.2225.00.113.198.000000.5	SALARIES-INT. SPECIALIST	\$75,193.00	\$42,672.00	\$55,000.00	\$55,000.00	\$55,000.00	(\$20,193.00)	(26.85)
100.2225.00.240.198.000000.5	COURSES AND WORKSHOPS	\$3,000.00	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	\$3,000.00	100.00
100.2225.00.430.198.000000.5	MAINTENANCE CONTRACT	\$35,000.00	\$45,000.00	\$45,000.00	\$45,000.00	\$45,000.00	\$10,000.00	28.57
100.2225.00.531.198.000000.5	TELEPHONE AND INTERNET	\$77,901.00	\$77,901.00	\$77,901.00	\$77,901.00	\$77,901.00	\$0.00	0.00
100.2225.00.610.198.000000.5	CONSUMABLE SUPPLIES	\$10,000.00	\$13,000.00	\$13,000.00	\$13,000.00	\$13,000.00	\$3,000.00	30.00
100.2225.00.650.198.000000.5	DISTRICT SOFTWARE	\$36,992.00	\$51,617.00	\$51,617.00	\$51,617.00	\$51,617.00	\$14,625.00	39.54
100.2225.00.734.198.000000.5	EQUIPMENT	\$78,000.00	\$125,000.00	\$125,000.00	\$131,600.00	\$131,600.00	\$53,600.00	68.72
Func: Technology - 2225		\$419,112.00	\$461,789.00	\$474,117.00	\$480,717.00	\$480,717.00	\$61,605.00	14.70
100.2310.00.103.198.000000.5	SALARIES SCHOOL BOARD	\$4,800.00	\$4,800.00	\$4,800.00	\$4,800.00	\$4,800.00	\$0.00	0.00
100.2310.00.540.198.000000.5	ADVERTISING	\$8,500.00	\$8,500.00	\$12,000.00	\$12,000.00	\$12,000.00	\$3,500.00	41.18
100.2310.00.550.198.000000.5	BALLOTS	\$4,000.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	(\$1,500.00)	(37.50)
100.2310.00.691.198.000000.5	SUPPLIES-DISTRICT	\$950.00	\$3,500.00	\$3,500.00	\$3,500.00	\$3,500.00	\$2,550.00	268.42
100.2310.00.810.198.000000.5	NHSBA DUES	\$6,175.00	\$8,000.00	\$8,000.00	\$8,000.00	\$8,000.00	\$1,825.00	29.55
100.2310.00.890.198.000000.5	COMMITTEE EXPENSES	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$0.00	0.00
100.2310.00.891.198.000000.5	DISTRICT MEETING COST	\$400.00	\$500.00	\$500.00	\$500.00	\$500.00	\$100.00	25.00
Func: School Board Services - 2310		\$26,325.00	\$29,300.00	\$32,800.00	\$32,800.00	\$32,800.00	\$6,475.00	24.60

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**2012 PSD - FINANCIAL SECTION - 2012-2013 Budget Report (Cont.)****PELHAM SCHOOL DISTRICT****Budget Report**

Fiscal Year: 2011-2012

From Date: 3/1/2012 To Date: 3/31/2012 Definition: FY13-Final

Account	Description	FY12-Adopted	SAU	SchoolBoard	BudCom	Voted	Increase	Percent
100.2312.00.107.198.000000.5	SALARY CLERK	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$0.00	0.00
100.2312.00.115.198.000000.5	SALARIES SECRETARIES	\$3,100.00	\$3,100.00	\$3,100.00	\$3,100.00	\$3,100.00	\$0.00	0.00
Func: District Clerk Services - 2312		\$3,600.00	\$3,600.00	\$3,600.00	\$3,600.00	\$3,600.00	\$0.00	0.00
100.2313.00.104.198.000000.5	SALARY TREASURER	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$0.00	0.00
100.2313.00.692.198.000000.5	SUPPLIES-TREASURER	\$1,100.00	\$750.00	\$750.00	\$750.00	\$750.00	(\$350.00)	(31.82)
Func: District Treasurer Services - 2313		\$6,100.00	\$5,750.00	\$5,750.00	\$5,750.00	\$5,750.00	(\$350.00)	(5.74)
100.2314.00.105.198.000000.5	SALARY MODERATOR	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$0.00	0.00
Func: District Moderator Services - 2314		\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$0.00	0.00
100.2317.00.381.198.000000.5	AUDITORS	\$20,000.00	\$27,000.00	\$27,000.00	\$27,000.00	\$27,000.00	\$7,000.00	35.00
Func: Audit Services - 2317		\$20,000.00	\$27,000.00	\$27,000.00	\$27,000.00	\$27,000.00	\$7,000.00	35.00
100.2318.00.330.198.000000.5	COUNSEL FEES	\$55,000.00	\$62,000.00	\$62,000.00	\$62,000.00	\$62,000.00	\$7,000.00	12.73
Func: Legal Services - 2318		\$55,000.00	\$62,000.00	\$62,000.00	\$62,000.00	\$62,000.00	\$7,000.00	12.73
100.2320.00.310.198.000000.5	SAU #28 SHARE	\$612,916.00	\$598,000.00	\$650,164.00	\$650,164.00	\$650,164.00	\$37,248.00	6.08
Func: Administrative Services - 2320		\$612,916.00	\$598,000.00	\$650,164.00	\$650,164.00	\$650,164.00	\$37,248.00	6.08
100.2332.00.110.198.000000.5	SALARY SPECIAL ED. COOI	\$73,114.00	\$73,113.00	\$73,113.00	\$73,113.00	\$73,113.00	(\$1.00)	0.00
100.2332.00.240.198.000000.5	TUITION REIMBURSEMENT	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$0.00	0.00
100.2332.00.534.198.000000.5	POSTAGE	\$100.00	\$175.00	\$175.00	\$175.00	\$175.00	\$75.00	75.00
100.2332.00.581.198.000000.5	MILEAGE	\$1,200.00	\$1,400.00	\$1,400.00	\$1,400.00	\$1,400.00	\$200.00	16.67
100.2332.00.610.198.000000.5	SUPPLIES	\$500.00	\$700.00	\$700.00	\$700.00	\$700.00	\$200.00	40.00

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**2012 PSD - FINANCIAL SECTION - 2012-2013 Budget Report (Cont.)****PELHAM SCHOOL DISTRICT****Budget Report**

Fiscal Year: 2011-2012

From Date: 3/1/2012 To Date: 3/31/2012 Definition: FY13-Final

Account	Description	FY12-Adopted	SAU	SchoolBoard	BudCom	Voted	Increase	Percent
100.2332.00.810.198.000000.5	PROFESSIONAL MEMBERS	\$530.00	\$530.00	\$530.00	\$530.00	\$530.00	\$0.00	0.00
Func: Administrative Services - 2332		\$76,944.00	\$77,418.00	\$77,418.00	\$77,418.00	\$77,418.00	\$474.00	0.62
100.2620.00.118.198.000000.5	MAINTENANCE SALARIES	\$160,391.00	\$166,354.00	\$166,354.00	\$156,354.00	\$156,354.00	(\$4,037.00)	(2.52)
100.2620.00.424.198.000000.5	SITES	\$96,000.00	\$96,000.00	\$96,000.00	\$96,000.00	\$96,000.00	\$0.00	0.00
Func: Building Operation Services - 2620		\$256,391.00	\$262,354.00	\$262,354.00	\$252,354.00	\$252,354.00	(\$4,037.00)	(1.57)
100.2721.00.110.198.000000.5	TRANSPORTATION COORD	\$8,200.00	\$8,200.00	\$8,200.00	\$8,200.00	\$8,200.00	\$0.00	0.00
100.2721.00.519.198.000000.5	REGULAR BUSES	\$618,000.00	\$648,900.00	\$648,900.00	\$648,900.00	\$648,900.00	\$30,900.00	5.00
Func: Regular Transportation - 2721		\$626,200.00	\$657,100.00	\$657,100.00	\$657,100.00	\$657,100.00	\$30,900.00	4.93
100.2722.00.519.198.000000.5	SPECIAL PUPIL BUSES	\$349,000.00	\$361,000.00	\$361,000.00	\$361,000.00	\$361,000.00	\$12,000.00	3.44
Func: SPED Transportation - 2722		\$349,000.00	\$361,000.00	\$361,000.00	\$361,000.00	\$361,000.00	\$12,000.00	3.44
100.2790.00.519.198.000000.5	SPECIAL BUSES	\$180,000.00	\$180,000.00	\$180,000.00	\$180,000.00	\$180,000.00	\$0.00	0.00
Func: Other Student Transportation - 2790		\$180,000.00	\$180,000.00	\$180,000.00	\$180,000.00	\$180,000.00	\$0.00	0.00
100.2900.00.135.198.000000.5	NON-UNION SALARY POOL	\$0.00	\$57,200.00	\$57,200.00	\$28,600.00	\$28,600.00	\$28,600.00	0.00
100.2900.00.211.198.000000.5	HEALTH INSURANCE	\$3,089,164.00	\$3,439,359.00	\$3,031,557.00	\$3,031,557.00	\$3,031,557.00	(\$57,607.00)	(1.86)
100.2900.00.212.198.000000.5	DENTAL INSURANCE	\$260,727.00	\$313,124.00	\$254,237.00	\$254,237.00	\$254,237.00	(\$6,490.00)	(2.49)
100.2900.00.213.198.000000.5	LIFE AND LTD INSURANCE	\$42,486.00	\$51,757.00	\$51,757.00	\$51,757.00	\$51,757.00	\$9,271.00	21.82
100.2900.00.220.198.000000.5	FICA	\$960,501.00	\$999,240.00	\$984,654.00	\$984,654.00	\$984,654.00	\$24,153.00	2.51
100.2900.00.231.198.000000.5	NH RETIREMENT EMPLOYE	\$106,531.00	\$151,472.00	\$152,512.00	\$148,992.00	\$148,992.00	\$42,461.00	39.86
100.2900.00.232.198.000000.5	NH RETIREMENT TEACHER	\$881,081.00	\$1,151,368.00	\$1,161,720.00	\$1,145,819.00	\$1,145,819.00	\$264,738.00	30.05
100.2900.00.250.198.000000.5	UNEMPLOYMENT COMPEN	\$40,000.00	\$42,760.00	\$59,760.00	\$59,760.00	\$59,760.00	\$19,760.00	49.40

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**2012 PSD - FINANCIAL SECTION - 2012-2013 Budget Report (Cont.)****PELHAM SCHOOL DISTRICT****Budget Report**

Fiscal Year: 2011-2012

From Date: 3/1/2012

To Date: 3/31/2012

Definition: FY13-Final

Account	Description	FY12-Adopted	SAU	SchoolBoard	BudCom	Voted	Increase	Percent
100.2900.00.260.199.0000000.5	WORKERS COMPENSATION	\$55,000.00	\$55,000.00	\$55,000.00	\$55,000.00	\$55,000.00	\$0.00	0.00
100.2900.00.520.199.0000000.5	LIABILITY INSURANCE	\$60,000.00	\$60,000.00	\$60,000.00	\$60,000.00	\$60,000.00	\$0.00	0.00
Func: Benefits - 2900		\$5,495,490.00	\$6,321,280.00	\$5,868,397.00	\$5,820,376.00	\$5,820,376.00	\$324,886.00	5.91
100.4300.00.330.199.0000000.5	Architect & Engineering Fees	\$0.00	\$0.00	\$100,000.00	\$75,000.00	\$75,000.00	\$75,000.00	0.00
Func: TECHNICAL SERVICES - 4300		\$0.00	\$0.00	\$100,000.00	\$75,000.00	\$75,000.00	\$75,000.00	0.00
100.4500.00.450.199.0000000.5	BUILDING ACQUISITION & CC	\$354,994.00	\$642,000.00	\$642,000.00	\$202,664.00	\$202,664.00	(\$152,330.00)	(42.91)
Func: Building Acquisition - 4500		\$354,994.00	\$642,000.00	\$642,000.00	\$202,664.00	\$202,664.00	(\$152,330.00)	(42.91)
100.4600.00.450.199.0000000.5	Building Improvements	\$0.00	\$0.00	\$750,000.00	\$0.00	\$1,400,000.00	\$1,400,000.00	0.00
Func: Building Improvement Services - 4600		\$0.00	\$0.00	\$750,000.00	\$0.00	\$1,400,000.00	\$1,400,000.00	0.00
100.5200.00.830.199.0000000.5	DISTRICT MONEY	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	\$0.00	0.00
Func: District Fund Transfers - 5200		\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	\$0.00	0.00
100.5221.00.830.199.0000000.5	FOOD SERVICE	\$1.00	\$10,000.00	\$10,000.00	\$5,000.00	\$5,000.00	\$4,999.00	499,900.00
Func: Transfer to Food Service - 5221		\$1.00	\$10,000.00	\$10,000.00	\$5,000.00	\$5,000.00	\$4,999.00	499,900.00
100.5251.00.830.199.0000000.5	CAPITAL RESERVE	\$50,000.00	\$0.00	\$0.00	\$0.00	\$50,000.00	\$0.00	0.00
Func: TRANSFER TO CAPITAL RESERVE - 5251		\$50,000.00	\$0.00	\$0.00	\$0.00	\$50,000.00	\$0.00	0.00
100.5390.00.830.199.0000000.5	TRANSFER TO OTHER AGENCY	\$30,824.00	\$0.00	\$0.00	\$0.00	\$31,262.00	\$438.00	1.42
Func: TRANSFER TO OTHER AGENCIES - 5390		\$30,824.00	\$0.00	\$0.00	\$0.00	\$31,262.00	\$438.00	1.42
Loc: DISTRICT - 199		\$10,240,734.00	\$11,608,620.00	\$12,415,987.00	\$11,085,993.00	\$12,607,228.00	\$2,366,494.00	23.11

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**2012 PSD - FINANCIAL SECTION - 2012-2013 Budget Report (Cont.)****PELHAM SCHOOL DISTRICT****Budget Report**

Fiscal Year: 2011-2012

From Date: 3/1/2012

To Date: 3/31/2012

Definition: FY13-Final

Account	Description	FY12-Adopted	SAU	SchoolBoard	BudCom	Voted	Increase	Percent
Fund: GENERAL FUND - 100		\$23,214,275.00	\$24,969,198.00	\$25,887,400.00	\$24,354,878.00	\$25,876,113.00	\$2,661,838.00	11.47
200.1100.00.602.199.0000000.5	TITLE IIA	\$81,735.00	\$65,954.00	\$65,954.00	\$65,954.00	\$65,954.00	(\$15,781.00)	(19.31)
200.1100.01.602.199.0000000.5	TITLE 1	\$128,000.00	\$127,464.00	\$127,464.00	\$127,464.00	\$127,464.00	(\$536.00)	(0.42)
200.1100.02.602.199.0000000.5	TITLE IID	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$0.00	0.00
Func: Regular Education - 1100		\$219,735.00	\$203,418.00	\$203,418.00	\$203,418.00	\$203,418.00	(\$16,317.00)	(7.43)
200.1200.00.602.199.0000000.5	IDEA	\$404,945.00	\$396,256.00	\$396,256.00	\$396,256.00	\$396,256.00	(\$8,689.00)	(2.15)
200.1200.01.602.199.0000000.5	FOCUS MONITORING	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	0.00
200.1200.03.602.199.0000000.5	PRESCHOOL	\$7,006.00	\$6,892.00	\$6,892.00	\$6,892.00	\$6,892.00	(\$114.00)	(1.63)
Func: Special Education - 1200		\$411,951.00	\$413,148.00	\$413,148.00	\$413,148.00	\$413,148.00	\$1,197.00	0.29
Loc: DISTRICT - 199		\$631,686.00	\$616,566.00	\$616,566.00	\$616,566.00	\$616,566.00	(\$15,120.00)	(2.39)
Fund: FEDERAL FUNDS - 200		\$631,686.00	\$616,566.00	\$616,566.00	\$616,566.00	\$616,566.00	(\$15,120.00)	(2.39)
201.1100.00.602.199.0000000.5	KINDERGARTEN GRANT	\$206,704.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$206,704.00)	(100.00)
Func: Regular Education - 1100		\$206,704.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$206,704.00)	(100.00)
Loc: DISTRICT - 199		\$206,704.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$206,704.00)	(100.00)
Fund: KINDERGARTEN - 201		\$206,704.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$206,704.00)	(100.00)

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**2012 PSD - FINANCIAL SECTION - 2012-2013 Budget Report (Cont.)****PELHAM SCHOOL DISTRICT****Budget Report**

Fiscal Year: 2011-2012

From Date: 3/1/2012

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Definition: FY13-Final

Account	Description	FY12-Adopted	SAU	SchoolBoard	BudCom	Voted	Increase	Percent
400.3100.00.119.111.000000.5	SALARIES-LUNCH PROGRA	\$84,931.00	\$94,749.00	\$94,749.00	\$94,749.00	\$94,749.00	\$9,818.00	11.56
400.3100.00.430.111.000000.5	REPAIRS LUNCH PROGRA	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$0.00	0.00
400.3100.00.610.111.000000.5	SUPPLIES LUNCH PROGRA	\$11,000.00	\$11,500.00	\$11,500.00	\$11,500.00	\$11,500.00	\$500.00	4.55
400.3100.00.620.111.000000.5	FOOD	\$182,000.00	\$182,000.00	\$182,000.00	\$182,000.00	\$182,000.00	\$0.00	0.00
400.3100.00.730.111.000000.5	EQUIPMENT	\$0.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
Func: Food Service - 3100		\$281,931.00	\$293,249.00	\$292,249.00	\$292,249.00	\$292,249.00	\$10,318.00	3.66
Loc: PES - 111		\$281,931.00	\$293,249.00	\$292,249.00	\$292,249.00	\$292,249.00	\$10,318.00	3.66
400.3100.00.119.112.000000.5	SALARIES-LUNCH PROGRA	\$50,623.00	\$50,623.00	\$50,623.00	\$50,623.00	\$50,623.00	\$0.00	0.00
400.3100.00.430.112.000000.5	REPAIRS LUNCH PROGRA	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$0.00	0.00
400.3100.00.610.112.000000.5	SUPPLIES LUNCH PROGRA	\$11,000.00	\$11,000.00	\$11,000.00	\$11,000.00	\$11,000.00	\$0.00	0.00
400.3100.00.620.112.000000.5	FOOD	\$103,000.00	\$103,000.00	\$103,000.00	\$103,000.00	\$103,000.00	\$0.00	0.00
400.3100.00.730.112.000000.5	EQUIPMENT	\$0.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
Func: Food Service - 3100		\$167,623.00	\$168,623.00	\$167,623.00	\$167,623.00	\$167,623.00	\$0.00	0.00
Loc: PMS - 112		\$167,623.00	\$168,623.00	\$167,623.00	\$167,623.00	\$167,623.00	\$0.00	0.00
400.3100.00.119.133.000000.5	SALARIES-LUNCH PROGRA	\$57,093.00	\$54,499.00	\$54,499.00	\$54,499.00	\$54,499.00	(\$2,594.00)	(4.54)
400.3100.00.430.133.000000.5	REPAIRS LUNCH PROGRA	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$0.00	0.00
400.3100.00.610.133.000000.5	SUPPLIES LUNCH PROGRA	\$11,000.00	\$11,000.00	\$11,000.00	\$11,000.00	\$11,000.00	\$0.00	0.00
400.3100.00.620.133.000000.5	FOOD	\$130,000.00	\$130,000.00	\$130,000.00	\$130,000.00	\$130,000.00	\$0.00	0.00
400.3100.00.730.133.000000.5	EQUIPMENT	\$0.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
Func: Food Service - 3100		\$201,093.00	\$199,499.00	\$198,499.00	\$198,499.00	\$198,499.00	(\$2,594.00)	(1.29)
Loc: PHS - 133		\$201,093.00	\$199,499.00	\$198,499.00	\$198,499.00	\$198,499.00	(\$2,594.00)	(1.29)

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**2012 PSD - FINANCIAL SECTION - 2012-2013 Budget Report (Cont.)****PELHAM SCHOOL DISTRICT****Budget Report**

Fiscal Year: 2011-2012

From Date: 3/1/2012 To Date: 3/31/2012 Definition: FY13-Final

Account	Description	FY12-Adopted	SAU	SchoolBoard	BudCom	Voted	Increase	Percent
400.3100.00.111.198.000000.5	SALARY FOOD SERVICE DI	\$43,000.00	\$43,000.00	\$43,000.00	\$43,000.00	\$43,000.00	\$0.00	0.00
400.3100.00.119.198.000000.5	SALARIES-LUNCH PROGRA	\$18,126.00	\$8,576.00	\$8,576.00	\$8,576.00	\$8,576.00	(\$9,550.00)	(52.69)
400.3100.00.135.198.000000.5	SALARY POOL	\$0.00	\$7,544.00	\$7,544.00	\$7,544.00	\$7,544.00	\$7,544.00	0.00
400.3100.00.211.198.000000.5	HEALTH INSURANCE	\$0.00	\$125,218.00	\$83,321.00	\$83,321.00	\$83,321.00	\$83,321.00	0.00
400.3100.00.212.198.000000.5	DENTAL INSURANCE	\$0.00	\$8,850.00	\$4,935.00	\$4,935.00	\$4,935.00	\$4,935.00	0.00
400.3100.00.220.198.000000.5	FICA	\$16,125.00	\$19,236.00	\$19,236.00	\$19,236.00	\$19,236.00	\$3,111.00	19.29
400.3100.00.231.198.000000.5	RETIREMENT	\$18,034.00	\$23,888.00	\$23,888.00	\$23,888.00	\$23,888.00	\$5,854.00	32.46
400.3100.00.323.198.000000.5	CONTRACTED SERVICES	\$10,000.00	\$10,000.00	\$10,000.00	\$1.00	\$1.00	(\$9,999.00)	(99.99)
400.3100.00.534.198.000000.5	POSTAGE	\$1,000.00	\$500.00	\$500.00	\$500.00	\$500.00	(\$500.00)	(50.00)
400.3100.00.550.198.000000.5	PRINTING	\$1,200.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$300.00	25.00
400.3100.00.581.198.000000.5	MILEAGE	\$250.00	\$250.00	\$250.00	\$250.00	\$250.00	\$0.00	0.00
400.3100.00.610.198.000000.5	SUPPLIES LUNCH PROGRA	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$0.00	0.00
400.3100.00.730.198.000000.5	EQUIPMENT	\$1.00	\$22,000.00	\$10,000.00	\$31,000.00	\$31,000.00	\$30,999.00	3,099,900.00
400.3100.00.734.198.000000.5	COMPUTER EQUIPMENT	\$3,500.00	\$1,000.00	\$3,500.00	\$3,500.00	\$3,500.00	\$0.00	0.00
400.3100.00.810.198.000000.5	DUES AND FEES	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$0.00	0.00
Func: Food Service - 3100		\$113,736.00	\$274,062.00	\$218,750.00	\$229,751.00	\$229,751.00	\$116,015.00	102.00
Loc: DISTRICT - 199		\$113,736.00	\$274,062.00	\$218,750.00	\$229,751.00	\$229,751.00	\$116,015.00	102.00
Fund: LUNCH PROGRAM - 400		\$764,383.00	\$935,433.00	\$877,121.00	\$888,122.00	\$888,122.00	\$123,739.00	16.19
Grand Total:		\$24,817,048.00	\$26,521,197.00	\$27,381,087.00	\$25,859,566.00	\$27,380,801.00	\$2,563,753.00	10.33

End of Report

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2012 PSD - FINANCIAL SECTION – DEPARTMENT OF REVENUE REPORT

2012 Tax Rate Calculation

Town of Pelham

School Portion

Net Local School Budget	\$25,285,953
Regional School Apportionment	\$0
Less: Adequate Education Grant	(\$3,589,850)
State Education Taxes	(\$3,349,198)
Approved School(s) Tax Effort	<u>\$18,346,905</u>

Local School Rate	\$13.26
-------------------	---------

State Education Taxes

Equalized Valuation (no utilities)	\$2.390
\$1,401,338,146	\$3,349,198

State School Rate	\$2.49
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Divided by Local Assessed Valuation
(no utilities)

\$1,344,576,764

Excess State Education Taxes to be
Remitted to State

Pay to State	\$0
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**2012 PSD - FINANCIAL SECTION – EMPLOYEE SALARIES****PSD
FOOD SERVICE
2011-2012**

Name	Assignment	Contract Amt.
Bradley, Shelly	Food Service Assistant	\$9,100.00
Christopher, Deborah	Food Service Assistant	\$8,575.84
Ernst, Kathleen J	Food Service Assistant	\$19,099.71
Gervais, Kelley A	Food Service Assistant	\$11,571.11
Goupil, Sharon A	Food Service Assistant	\$10,376.73
Grzesik, Jacqueline Y	Food Service Assistant	\$18,995.34
Hickey, Janet	Food Service Assistant	\$8,427.51
Kubit, Kimberly	Food Service Manager	\$15,938.20
Legatos-Trent, Debra A	Food Service Assistant	\$9,363.90
Peckham, Rhonda A	Food Service Director	\$43,000.00
Spracklin, Linda J	Food Service Assistant	\$10,868.13
Taylor, Laura J	Food Service Assistant	\$17,836.00
Tieland, Katherine	Food Service Assistant	\$11,328.59
Trimm, Leah	Food Service Assistant	\$7,491.72
Willis, Charity A	Food Service Assistant	\$7,491.12
Goodwin, Nancy	Food Service Assistant	\$6,500.00

**PSD DISTRICT WIDE
2011-2012**

Name	Assignment	Contract Amt.
Campo, Ronald M	Technology Coordinator	\$33,793.10
Lovett, Barbara A	Speech Pathologist	\$82,244.47
Lucey, Danielle M	Psychologist (Intern)	\$10,000.00
McNally, Harry	Psychologist	\$29,756.98
Mersereau, Thomas E	Technology Coordinator	\$22,500.00
Milner, Kristine	Occupational Therapist	\$27,000.00
Monte, Sara A	Special Education Coordinator	\$73,113.00
Nicholas, Katherine	Psychologist	\$48,560.00
Dukelow, Brian	Technician	\$40,591.60
Grauslys, Ieva	ESOL Tutor	\$35,759.54
LaValley Lambert, Stacey A	Technology Integration Specialist	\$55,000.00
Martineau, Christopher	Custodian	\$25,118.64
Miller, Alan	Maintenance Director	\$60,489.36
Morash, Mary M	ESOL Tutor	\$35,759.54
Johansen, Shawn E	Maintainer	\$37,667.52
Wilkins, Raymond T Jr	Maintainer	\$43,764.48

**2012 PSD - FINANCIAL SECTION – EMPLOYEE SALARIES (Cont.)****PSD PRESCHOOL STAFF****2011-2012**

Name	Assignment	Contract Amt.
Daly-Gargano, Lisa	Special Education Teacher	\$47,560.00
Ingram, Carol	Nurse	\$36,092.00
Jezak, Dianne	Occupational Therapist	\$43,160.00
Klein, Stacey	Speech Pathologist	\$47,560.00
Mutone, Samantha R	Speech Pathologist	\$44,575.36
Somen, Ellen J	Special Education Teacher	\$58,560.00
Sullivan, Shirlee A	PREK Coordinator	\$63,153.00
Atkinson, Irene	Instructional Assistant	\$15,909.08
Chase, Kristan M	Instructional Assistant	\$3,385.13
Desharnais, Jessica L	Instructional Assistant	\$17,886.96
Fitzmaurice, Georgina L	Instructional Assistant	\$15,083.25
Holdsworth, Erica L	Instructional Assistant	\$15,663.38
Kobrenski, Kristin P	Instructional Assistant	\$16,990.16
Olson, Jean	Instructional Assistant	\$15,663.38
Szynkiewicz, Jolene A	Instructional Assistant	\$18,329.22

**2012 PSD - FINANCIAL SECTION – EMPLOYEE SALARIES (Cont.)****PELHAM ELEMENTARY SCHOOL
PROFESSIONAL STAFF
2011-2012**

Name	Assignment	Contract Amt.
Adamakos, Thomas	Principal	\$40,000.00
Andrews, Cheryl A	Grade 1 Teacher	\$40,160.00
Andrews, Robin A	Grade 2 Teacher	\$46,160.00
Bergeron, Debra A	COTA	\$44,528.00
Bodenrader, Jennifer T	Nurse	\$51,160.00
Bolduc, Anthony J	Unified Arts Teacher	\$40,160.00
Bourque, Deborah M	Grade 3 Teacher	\$46,560.00
Byrne, Elizabeth R	Grade 4 Teacher	\$48,560.00
Calabrese, Maria	Case Manager	\$41,560.00
Carr, Donna M	Grade 3 Teacher	\$56,360.00
Covart, Nicole	Case Manager	\$39,160.00
Cummings, Rebecca R	Grade 4 Teacher	\$41,560.00
Davis, Kristen Rose	Teacher	\$36,360.00
Dobe, Kathleen M	Grade 2 Teacher	\$42,560.00
Doe, Holly M	Unified Arts Teacher	\$45,560.00
Dunbar, Tiffany	Grade 2 Teacher	\$41,560.00
Dutil, Carrie E	Grade 3 Teacher	\$40,560.00
Flaherty, Traci L	Guidance Counselor	\$57,560.00
Fleno, Kiera M	Grade 3 Teacher	\$39,560.00
Frazier, Keeschia	Case Manager	\$40,560.00
Galpin, Amanda L	Kindergarten Teacher	\$23,280.00
George, Rebecca L	Grade 4 Teacher	\$46,160.00
Gilfoyle, Amy	Grade 1 Teacher	\$42,560.00
Green, Lynn	Unified Arts Teacher	\$37,160.00
Greenwood, Darlene A	Grade 4 Teacher	\$63,060.00
Harden, Susan M	Grade 1 Teacher	\$51,560.00
Henderson, Wendy	Grade 1 Teacher	\$47,860.00
Hicks, Nina	Grade 2 Teacher	\$36,860.00
Hohenberger, Kate E	Grade 5 Teacher	\$41,560.00
Houlne, Margaret M	Grade 2 Teacher	\$53,560.00
Jordan, Celine C	Grade 5 Teacher	\$58,660.00
Kearney, Kim	Case Manager	\$42,860.00
Kiss, Christine	Speech Pathologist	\$72,060.00
Labonte, Kelly L	Grade 2 Teacher	\$39,560.00
Lafrance, Alicia M	Principal	\$45,054.46
Laroche, Lisa A	Guidance Counselor	\$56,060.00
Liston, Kathryn	Grade 4 Teacher	\$38,560.00
Longden, Jodi L	Case Manager	\$44,560.00
Magoon, Laura	Classroom Teacher	\$41,560.00
Mangiafico, Michelle L	Grade 5 Teacher	\$47,160.00

**2012 PSD - FINANCIAL SECTION – EMPLOYEE SALARIES (Cont.)****PELHAM ELEMENTARY SCHOOL
PROFESSIONAL STAFF
2011-2012 (CONT.)**

Name	Assignment	Contract Amt.
Mansfield, Pamela M	Grade 3 Teacher	\$49,560.00
Masiello, Kelly A	Grade 1 Teacher	\$46,160.00
Mccarthy, Sandra H	Grade 5 Teacher	\$70,560.00
Mccomiskey, Michele F	Grade 1 Teacher	\$62,860.00
Molloy, Susan M	Grade 3 Teacher	\$54,160.00
Pendergast, Jennifer A	Kindergarten Teacher	\$47,860.00
Plouffe, Laurel	Grade 4 Teacher	\$36,160.00
Queenan, Nancy A	Grade 4 Teacher	\$50,160.00
Roberson, Nicole M	Grade 5 Teacher	\$41,160.00
Shannon, Janice M	Case Manager	\$59,060.00
Sidlowski, Elizabeth J	Grade 3 Teacher	\$49,560.00
Struth, Kerry A	Grade 5 Teacher	\$45,560.00
Tomer, Carol G	Case Manager	\$46,560.00
Tselios, Peter D	Unified Arts Teacher	\$43,860.00
Van Vranken, Jessica	Assistant Principal	\$61,000.00
Vanaskie, Kathryn	Unified Arts Teacher	\$40,560.00
Viger, Michelle A	Assistant Principal	\$64,000.00
Ward, Amanda B.	Grade 5 Teacher	\$36,160.00
Weigler, Erin E	Unified Arts Teacher	\$45,560.00
Yacek, Laura	Grade 3 Teacher	\$49,560.00
Zidek, Jill E	Grade 4 Teacher	\$47,160.00
Zube, Patricia M	Grade 1 Teacher	\$49,860.00
Aubin, Normand V	Custodian	\$30,651.84
Baisley, Naomi Baez	Library Assistant	\$15,083.25
Bastos, Sandra A	Recess Monitor	\$5,737.50
Bianchi, Susan J	Administrative Assistant	\$36,644.40
Brunelle, John G	Custodian	\$40,006.08
Campbell, Rebecca	Title I Tutor	\$18,910.50
Cibulski, Joyce M	Instructional Assistant	\$20,832.63
Cloutier, Carol A	Instructional Assistant	\$17,650.36
Costa, Christine	Instructional Assistant	\$15,083.25
Cote, Stefenie	Instructional Assistant	\$16,990.16
Covey, Katie L	Title I Tutor	\$7,240.02
Crocker, Lenore A	Literacy Tutor	\$36,685.71
Dailey, Donna L	Instructional Assistant	\$21,388.19
Doan, Hanh	Title I Tutor	\$18,910.50
Dufault, Virginia	Recess Monitor	\$6,223.50
Dutra, Leonildo V	Custodian	\$32,176.08
Edwards, Lori	Instructional Assistant	\$16,360.89
Fisher, Jennifer	Instructional Assistant	\$16,360.89

**2012 PSD - FINANCIAL SECTION – EMPLOYEE SALARIES (Cont.)****PELHAM ELEMENTARY SCHOOL
PROFESSIONAL STAFF
2011-2012 (CONT.)**

Name	Assignment	Contract Amt.
Frank, Pamela J	Instructional Assistant	\$16,360.89
Fraser, Lauri	Instructional Assistant	\$16,360.89
Gadoury, Judith A	Instructional Assistant	\$20,596.03
Gauthier, Bruce E	Custodian	\$24,366.96
Getty, Debra J	Instructional Assistant	\$16,360.89
Grande, Kathleen	Instructional Assistant	\$8,121.75
Gray, Christine	Instructional Assistant	\$20,596.03
Grigas, Lindsay R	Title I Tutor	\$11,454.36
Guimond, Judy A	Instructional Assistant	\$19,353.88
Hansen, Victoria L	Instructional Assistant	\$17,650.36
Haskins, Nancy E	Instructional Assistant	\$15,083.25
Hobbs, Brenda M	Instructional Assistant	\$20,596.03
Hurd, Diane L	Instructional Assistant	\$15,663.38
Jacobellis, Kristie A	Instructional Assistant	\$8,701.88
Jacobellis, Kristie A	Instructional Assistant	\$8,701.88
Johnston, Jennifer	Title I Tutor	\$18,910.50
King, Celine M	Speech Assistant	\$17,886.96
Kirane, Kimberly A	Title 1 Tutor	\$9,455.29
Kosik, Tanya A	Instructional Assistant	\$17,650.36
Laplant, Lori A	Instructional Assistant	\$19,117.28
Lawson, Esther C	Instructional Assistant	\$15,083.25
Letendre, Caroline J	Lunchroom Monitor	\$5,737.50
Lindsay, Catherina	Instructional Assistant	\$15,083.25
Mallard, Lynne K	Instructional Assistant	\$16,597.49
Mccarty, Valerie	Instructional Assistant	\$16,360.89
Moran, Nancy T	Instructional Assistant	\$17,650.36
Nottebart, Mary T	Instructional Assistant	\$9,282.00
Overton, Lisa	Secretary	\$19,437.00
Peet, Lynn	Instructional Assistant	\$16,360.89
Price, Christine L	Lunchroom Monitor	\$5,737.50
Ratcliffe, Nichole	Instructional Assistant	\$15,083.25
Ropple, Coral	Title I Tutor	\$7,131.96
Russell, Stephanie	Instructional Assistant	\$15,083.25
Sauer, Kelley A	Lunchroom Monitor	\$5,737.50
Scanzani, Louise	Instructional Assistant	\$16,360.89
Siena, Susan	Literacy Specialist	\$35,568.32
Skinner, Tina M	Instructional Assistant	\$17,650.36
Slattery, Lynne	Instructional Assistant	\$15,083.25
Smart, Wayne R	Custodian	\$27,791.28
Stevens, Hilary M	Recess Monitor	\$5,737.50



2012 PSD - FINANCIAL SECTION – EMPLOYEE SALARIES *(Cont.)*

**PELHAM ELEMENTARY SCHOOL
PROFESSIONAL STAFF
2011-2012** *(CONT.)*

Name	Assignment	Contract Amt.
Swanson, Sharon	Instructional Assistant	\$16,360.89
Vaudreuil, Sandra J	Instructional Assistant	\$15,319.85
Vermette, Cheryl A	Instructional Assistant	\$17,886.96
Weigler, Laura J	Secretary	\$22,844.25
Zsofka, Susanne M	Instructional Assistant	\$17,650.36

**2012 PSD - FINANCIAL SECTION – EMPLOYEE SALARIES (Cont.)****PELHAM MEMORIAL SCHOOL
PROFESSIONAL STAFF
2011-2012**

Name	Assignment	Contract Amt.
Adamakos, Thomas	Assistant Principal	\$32,486.21
Bannon, Jessica	Grade 8 Teacher	\$40,560.00
Bowen, Allison	UA Teacher	\$36,160.00
Branco, Amy L	Grade 6 Teacher	\$43,160.00
Bryant, Jamie R	Grade 8 Teacher	\$42,560.00
Carson, Deborah	Special Education Teacher	\$42,160.00
Carten, Karena S	Grade 7 Teacher	\$44,160.00
Cartier, Kathleen G	Guidance Counselor	\$64,560.00
Correa, Kevin	Grade 7 Teacher	\$48,560.00
Coutu, Randy R	UA Teacher	\$41,860.00
Curtis, Terry A	Grade 7 Teacher	\$46,860.00
Durkin, Pamela T	Grade 7 Teacher	\$54,160.00
English, Mary	Special Education Teacher	\$40,560.00
Evans, Katherine	Grade 7 Teacher	\$36,860.00
Garipey, Carol M	Grade 7 Teacher	\$48,560.00
Gaudreau, Steven	Grade 8 Teacher	\$39,160.00
Gibson, Elaine A	UA Teacher	\$51,560.00
Hamilton, Timothy	Grade 8 Teacher	\$39,560.00
Hewson, Melissa	Grade 8 Teacher	\$39,160.00
Jagtenfl, Zachary P.	UA Teacher	\$39,560.00
Jaquith, Jennifer	UA Teacher	\$47,160.00
Jardine, Heather	Special Education Teacher	\$43,560.00
Lamontagne, Patricia A	Grade 8 Teacher	\$44,560.00
Lane, Matthew B.	Grade 8 Teacher	\$34,660.00
Levine, Susan E	NURSE	\$58,860.00
Mcdowell, Ada K	Special Education Teacher	\$43,160.00
Mead, Susan C	UA Teacher	\$45,560.00
Nelson, Shirley L	UA Teacher	\$64,560.00
O'Hearn, Kelly	Grade 6 Teacher	\$37,160.00
Palmieri, James R	Grade 6 Teacher	\$47,560.00
Pelletier, Joanne	Grade 6 Teacher	\$51,160.00
Pinsonneault, Catherine A	Principal	\$91,614.00
Portner, Marie E	Guidance Counselor	\$43,560.00
Santerre, Paul A	UA Teacher	\$64,560.00
Sapienza, Joy A	Grade 8 Teacher	\$58,060.00
Schulte, Nancy D	Grade 6 Teacher	\$50,860.00
Shanteler, Judith L	Grade 6 Teacher	\$45,160.00
Stilphen, Patricia K	Grade 7 Teacher	\$43,560.00
Tessier, Kelly A	Grade 6 Teacher	\$40,860.00
Tryon, Diane R	Grade 6 Teacher	\$67,860.00
Whalen, Emily	Grade 7 Teacher	\$39,560.00

**2012 PSD - FINANCIAL SECTION – EMPLOYEE SALARIES (Cont.)****PELHAM MEMORIAL SCHOOL
PROFESSIONAL STAFF
2011-2012 (CONT.)**

Name	Assignment	Contract Amt.
Aikins, Erica L	Instructional Assistant	\$15,663.38
Butler, Mary A	Administrative Assistant	\$34,863.08
Carignan, Kelly M	Instructional Assistant	\$16,990.16
Casavant, Diane T	Instructional Assistant	\$18,574.92
Cooper, Angela	Instructional Assistant	\$15,663.38
Ernst, Cathleen A	Instructional Assistant	\$18,329.22
Glaude, Jonathan M	Custodian	\$23,677.92
Granfield, Paula	Library Assistant	\$16,990.16
Griffin, Angela M	Instructional Assistant	\$18,574.92
Jean, Kelly A	Instructional Assistant	\$19,852.56
Kivikoski, Jean M	Secretary	\$22,403.70
Koravos, Beth	Instructional Assistant	\$16,990.16
Langley, Jennifer L.	Instructional Assistant	\$15,663.38
Lizotte, Jennifer	Math Tutor	\$35,568.32
Maghakian, Stacy L	Assistant Principal	\$33,372.00
Manners, Catherine J	Instructional Assistant	\$18,329.22
Martineau, Christopher	Custodian	\$25,118.64
Nyman, Patricia A	Instructional Assistant	\$19,852.56
Poole, Linda A	Instructional Assistant	\$21,633.89
Rogers, Laura	Instructional Assistant	\$20,098.26
Sawyer, Maryann	Instructional Assistant	\$19,852.56
Scanlon, Irene	Instructional Assistant	\$16,990.16
Stephen, Ronald R	Custodian	\$26,976.96
Stilphen, Michel	Instructional Assistant	\$15,663.38
Stott-Detweiler, Gail L	Instructional Assistant	\$15,909.08
Vanti, Linda R	Instructional Assistant	\$18,329.22

**2012 PSD - FINANCIAL SECTION – EMPLOYEE SALARIES (Cont.)****PELHAM HIGH SCHOOL
PROFESSIONAL STAFF
2011-2012**

Name	Assignment	Contract Amt.
Babaian, Thomas C	Physical Education Teacher	\$49,860.00
Bailly-Burton, Paula B	Social Studies Teacher	\$61,560.00
Black, Donald S	Science Teacher	\$56,560.00
Bolduc, Diane E	At-Risk Counselor	\$61,060.00
Bourque, Amy K	English Teacher	\$41,860.00
Byrne, Kathrene M	Business Education Teacher	\$57,160.00
Caira, Sara-Jean	Guidance Counselor	\$40,560.00
Campbell, Barbara A	Nurse	\$56,360.00
Caruso, Kathleen	Math Teacher	\$36,160.00
Chew, Michael	History Teacher	\$43,560.00
Clark, Ryan	Social Studies Teacher	\$40,560.00
Davitt, Amanda	English Teacher	\$38,160.00
Dorval, Wendy S	Business Education Teacher	\$57,560.00
Dube, Donna M	Social Studies Teacher	\$56,060.00
Eldridge, Carol	Special Education Teacher	\$45,560.00
Ferrin, Nancy	Math Teacher	\$35,160.00
Formidoni, Margaret	Teacher	\$19,280.00
Formidoni, Margaret	Instructional Assistant	\$7,954.54
Fox, Linda E	Teacher	\$63,583.00
French, Elaine M	Special Education Teacher	\$47,860.00
Gavin, Erin	Health Teacher	\$40,560.00
Gilcreast, David W	Mathematics Teacher	\$56,560.00
Guanci, Timothy	Physics Teacher	\$37,860.00
Holden, Janet	Science Teacher	\$57,560.00
Isaac, Nancy	World Language	\$39,160.00
Kirila, Lynne M	ISS TEACHER	\$49,860.00
Kress, Todd W	Teacher	\$49,160.00
Lessard, Kimberly G	Psychologist	\$56,730.00
Locke, Casey	Art Teacher	\$38,160.00
Locke, Casey	Art Teacher	\$38,160.00
Lyder, Roger C	Social Studies Teacher	\$69,060.00
Lyon, Sandra F	Special Education Teacher	\$48,860.00
Marchand-Fournier, Cynthia J	Family & Consumer Science Teacher	\$44,560.00
Marcotte, Kate E	World Language	\$45,560.00
Miller, Cathleen E	Mathematics Teacher	\$46,560.00
Mohr, Dorothy A	Principal	\$89,109.00
Moore, Robert E	Science Teacher	\$52,560.00
Morin, Patricia E	English Teacher	\$44,560.00
Morse, Valerie A	Special Education Teacher	\$60,560.00

**2012 PSD - FINANCIAL SECTION – EMPLOYEE SALARIES (Cont.)****PELHAM HIGH SCHOOL
PROFESSIONAL STAFF
2011-2012 (CONT.)**

Name	Assignment	Contract Amt.
Mundy, Joseph	Music Teacher	\$35,160.00
Niemaszyk, David	Science Teacher	\$37,160.00
Norton, Michael B	Art Teacher	\$46,560.00
Nugent, Jennifer M	English Teacher	\$49,560.00
Parsons, Darrell Jaime	Assistant Principal	\$68,000.00
Paulauskas, Louise A	School to Career Coordinator	\$52,399.00
Provencher, Miriam B	English Teacher	\$67,060.00
Reardon, Jeanne	English Teacher	\$49,560.00
Reece, Jacob	Science Teacher	\$40,560.00
Regan, Matthew G	Physical Education Teacher	\$36,160.00
Rogers, Mary Ann	Media Specialist	\$51,412.36
Sawyer, Debra	Mathematics Teacher	\$69,560.00
Scaer, Stephen C	Special Educationa	\$55,560.00
Sheridan, Kathryn J	Guidance Counselor	\$64,560.00
Soucy, Justin M	Math Teacher	\$18,114.12
Spooner, Sharon	Guidance Counselor	\$40,560.00
Sullivan, Karen Cabral	FACS	\$41,560.00
Sullivan, Kristen J	English Teacher	\$39,560.00
Terwilliger, Lisa A	World Language Teacher	\$45,560.00
Tobin, Jeffrey	Mathematics Teacher	\$44,560.00
Tobin, Jeffrey	Mathematics Teacher	\$44,560.00
Torrisi, David P	Social Studies Teacher	\$45,160.00
Wagner, Jeanna	Business Education Teacher	\$50,560.00
Walker, Allison	World Language Teacher	\$47,560.00
Zemetres, Elizabeth C	Social Studies Teacher	\$49,560.00
Antul-Cabral, Karissa S	Instructional Assistant	\$15,125.60
Antul-Cabral, Karissa S	Instructional Assistant	\$15,125.60
Barrios, Sarah E	Instructional Assistant	\$18,574.92
Bray, Cynthia	Instructional Assistant	\$16,990.16
Briere, Venessa E	Custodian	\$27,373.68
Cate, Phyllis J	Instructional Assistant	\$21,633.89
Ciampa, Emilianne	Instructional Assistant	\$15,909.08
Crawford, Robert	Secretary	\$19,095.00
Enright, Sharon	Instructional Assistant	\$17,235.86
Formidoni, Margaret	Teacher	\$19,280.00
Formidoni, Margaret	Instructional Assistant	\$7,954.54
Harb, Mary E	Instructional Assistant	\$15,663.38
Hurley, Thomas	Instructional Assistant	\$15,909.08
Ivas, Amy M	Instructional Assistant	\$21,388.19

**2012 PSD - FINANCIAL SECTION – EMPLOYEE SALARIES (Cont.)****PELHAM HIGH SCHOOL
PROFESSIONAL STAFF
2011-2012 (CONT.)**

Name	Assignment	Contract Amt.
Joaquim, Cheryl A	Instructional Assistant	\$15,909.08
Joaquim, Cheryl A	Instructional Assistant	\$15,909.08
Kilgour, Daniel	Literacy Tutor	\$36,685.71
Lanthier, Stephen P	Instructional Assistant	\$21,388.19
Lindsey, Lynne	Instructional Assistant	\$15,909.08
Lowell, Deborah J	Instructional Assistant	\$15,663.38
Marcum, Daniel	Instructional Assistant	\$15,663.38
Martin, Lorrie A	Instructional Assistant	\$18,574.92
Massua, Laura	Secretary	\$17,888.50
Mergenthaler, Ingrid	Secretary	\$21,705.60
Michaud, Suzanne	Secretary	\$18,154.50
Nelson, Sarah	Instructional Assistant	\$15,909.08
Perigny, Guy G	Custodian	\$33,554.16
Perigny, Nancy M	Custodian	\$33,554.16
Prudhomme, Ann M	Instructional Assistant	\$19,852.56
Raza, Regina	Instructional Assistant	\$16,990.16
Schaffer, Timothy G.	Instructional Assistant	\$8,121.75
Tabor, Elizabeth	Instructional Assistant	\$16,990.16
Turgeon, Roger	Custodian	\$12,559.32
Walsh, Pamela A	Administrative Assistant	\$34,882.65
Weiner, Treacy A	Secretary	\$24,333.75
Wiswell, Julie A	Instructional Assistant	\$15,909.08



Pelham School Board

School Board:

**Brian Carton, School Board
Chair**

**19 Haverhill Road
PO Box 510
Windham, NH 03087**

Phone # 603-425-1976

Fax # 603-425-1719

Website:

www.pelhamsd.org

Email:

bcarton@pelhamsd.org

Important Events in 2012:

- *Windham voters decided to leave SAU 28*
- **Dr. Henry LaBranche** announces retirement
- Associate Superintendent **Amanda Lecaroz** offered Superintendent position
- New P.E.S Principal, **Tom Adamokos**
- New Memorial School Principal, **Stephen Secor**
- Kindergarten classes moved from the portables into P.E.S.
- Cub Scout Pack 610 played a big role in fundraising efforts
- **Holly Doe**, Technology Integration Specialist Recipient of Presidential Award for Mathematics and Science Teaching
- PHS saw 98.7% graduation rate

School Board Members:

*Brian Carton, Chair, '14
Deb Ryan, Vice Chair, '15
Andy Ducharme, '13
Rob Hardy, '13
Megan Larson, '15*

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 2012, Windham voters decided to leave SAU 28. To the citizens of Pelham, this means we will now be the only school district in SAU 28, and we will be responsible for it in its entirety. Although it was not our decision, there is some benefit to Pelham in this change. Starting in July of 2013, our school district will be the sole focus of attention of the SAU; all of their efforts will be for the good of Pelham schools. Of course, there is a budget impact because of this change. With Windham as part of the SAU, Pelham has been responsible for less than 50% of the SAU budget. Going forward, we will have to fund 100% by ourselves. Additionally, we must vacate the offices on Haverhill Road in Windham, and relocate the SAU to Pelham.

With the separation of Windham from SAU 28, and the retirement of Dr. Henry LaBranche, the board needed to hire its own superintendent for 2013 and beyond. By unanimous decision, the board extended an offer to our current Associate Superintendent, Amanda Lecaroz. We are very pleased that she has signed a 3-year contract with the Pelham School District. Her experience and leadership is already paying off in Pelham, and we are confident that she is the right person to lead our schools in the coming years.

I would like to express my appreciation to all those at the SAU office. Not everyone at the current SAU 28 will join us here in Pelham. To those who are moving on, I would like to say a special thanks, and best wishes in your future endeavors.

In addition to a new superintendent, we have new principals on two of our three schools. Tom Adamakos, formerly the assistant principal at Memorial School, is our new principal at PES. More recently, Stephen Secor has assumed the role of principal at Memorial School. Stephen comes to us from the Hollis, NH school district.

Space continues to be a concern at our schools. Pelham does not yet have a permanent home for the kindergarten classes, which were mandated by the state in 2008. At the start of the 2012-2013 school year, the kindergarten classes moved from the portable into Pelham Elementary School. On the 2013 ballot, the board is asking the public to approve a 4-room addition to Pelham Elementary School, to prevent overcrowding in that school as we move forward. At Pelham High School, we are still faced with too little space and space that is sub-standard. At this writing, we are awaiting the results of a preliminary design effort that will reorganize and improve the existing Pelham High School building and provide additional permanent space for classrooms. It is our hope to present a solution to Pelham voters on the March 2014 ballot.

Pelham schools received a great deal of voluntary assistance from the community in 2012. Cub Scout Pack 610 played a big role in a fundraising effort to purchase new lab tables for PHS. Pelham ACES has raised funds to help contribute to the PHS band. FLIR has also continued to provide donations that have been used to enhance the technology integration in our district classrooms. Our PTA at Pelham Elementary and Booster Clubs at Pelham Memorial and Pelham High School continue to support our schools and various programs. Their many contributions give Pelham the added benefit of community support that takes our schools and programs to the next level.



In 2012, our school district received recognition at the state and national levels. Holly Doe, Technology Integration Specialist and former PES Enrichment Teacher was selected as a 2012 NH Recipient of the Presidential Award for Mathematics and Science Teaching. Also of note, the Pelham School District was placed on the College Board's 3rd Annual AP® District Honor Roll for Significant Gains in Advanced Placement® Access and Student Performance. We are very proud of the efforts of everyone who contributed to these successes. Locally as an indicator of a successful K-12 program, Pelham High School saw a 98.7% graduation rate this past year while also seeing 88% of the graduating seniors heading to post-secondary education with 2% entering the military.

Finally, 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 2012:

- **Mrs. Laura Yacek and Mrs. Amanda Ward** resign

- **Mrs. Robin Andrews** recognized as the VFW NH Elementary Teacher of the Year

- **Mrs. Holly Doe** is the recipient of the NH Presidential Award for Excellence in Mathematics and Science

- Artist **Tony Luongo** visits to share talents as an illustrator and graphic designer with the students

- PES chorus chosen to sing at the Manchester Monarch's game in December

- Recycling efforts continue with "Trayless Tuesdays"

- **Miss Vanaskie & Mrs. Weigler** coordinated musicals for grades 2-4

This year, Pelham Elementary School's enrollment including kindergarten is 897 students. Class sizes vary from grade to grade, and the projected 1st grade enrollment for 2013-14 is expected to be 139 students with the addition of kindergarten into the main building. Here at Pelham Elementary, we have utilized every space in the building including programs such as Title I, ESOL, Enrichment and Special Education. This includes a program in its second year for students in kindergarten through grade three 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. Laura Yacek and Mrs. Amanda Ward left us for new career challenges. New to our teaching staff this year is: Mrs. Jillian Lee, Mrs. Katie Gabriel (Covey), Ms. Michaela Galvin, and Mrs. Kimberly Kirane. They are enjoying their teaching experiences in grades kindergarten, one, three, and five, respectively, and bring new energy to our ever growing teaching staff. Also, we are honored to recognize Mrs. Robin Andrews as the Veteran of Foreign Wars NH Elementary Teacher of the Year for 2012 and Mrs. Holly Doe as the 2012 NH Recipient of the Presidential Award for Excellence in Mathematics and Science Teaching.

All teachers continue to work very hard to improve their instructional practices. As a school in need of improvement that has entered the restructuring process, we have 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 Ondzes, Curriculum Coordinator, to interpret and implement curriculum and the Common Core Standards within their classrooms in all academic disciplines. This year, professional development for teachers within the Pelham School District has been focused on effective RTI and differentiated instruction strategies to engage students in learning across the curriculum. Training with Mike Shackelford has continued throughout the school year on how to develop complete units of study incorporating various instructional strategies and methods to reach all learners.

Our Art teacher, Mr. Tselios, coordinated a visit from the guest artist, Tony Luongo to come to our school and share his talents as an illustrator and graphic designer with the students. The PES chorus was chosen to sing at the Manchester Monarch's game in December with the Sing for Santa event. Miss Vanaskie and Mrs. Weigler, our music teachers, have coordinated musicals for grades 2-4. Fourth grade presented their show "We Haz Jazz" which detailed the origin of Jazz music. The third grade show, "Science Rocks!" and second grade show "Bugz" will be coming in the spring. The fourth and fifth grade bands will also be performing in both a winter and spring show. This year PES students will participate in the American Heart Association's fundraiser of Jump Rope and Hoops for Heart the week before February vacation during their P.E. classes with Mr. Bolduc. Then in February, our librarian, Ms. Green, will be coordinating the Scholastic school book fair again.

We know how much the students enjoy the help from parent volunteers. With the new district volunteer procedure, Pelham Elementary School now has a sign-in program for volunteers to calculate hours spent at the school. Volunteers are always welcome at PES. The PTA and their volunteers have been highly involved throughout the Pelham Elementary community with various activities including, evening drop off events for all grade levels, Winterfest, and Pasta Night to name a few. They have also been instrumental with our recycling program in the building. Grade 1 teacher Amy Gilfoyle is leading our student-driven Recycling Club and the "Green" movement continues with "Trayless Tuesdays" in the cafeteria in an effort to cut down on styrofoam tray use. All of these efforts save the Pelham School District money.



Pelham Elementary School is committed to excellence and our goal is to give every child the foundation necessary to succeed and become career or college ready in the 21st century. This summer, we will again be asking students to participate in a summer reading incentive program and recognize students in the fall for their reading accomplishments. We ask parents to continue to support, encourage and model the habit of reading. Thank you all for your continued support of education.

Respectfully Submitted,

Thomas Adamakos

Thomas Adamakos
Principal



Pelham Middle School

Stephen R. Secor, Principal

**59 Marsh Road
Pelham, NH 03076
Phone # 603-635-2321
Fax # 603-635-2369**

Website:

www.pelhamsd.org

Important Events in 2012:

- Students collect over \$500 in loose change for the Pelham Food Pantry*
- National Junior Honor Society initiated "hurricane Hats" and "Slippers for Sandy" fundraiser to benefit Hurricane Sandy victims*

I would like to begin by offering my sincere appreciation for a warm welcome to Pelham as the new Principal of Pelham Memorial School effective November 5, 2012. As I write this report, I find myself excited about the dedicated work on behalf of our students that is already underway at Pelham Memorial School and the possibilities that the future will bring! Below, I will highlight several areas of focus for our school as we move forward into 2013.

Parent-Teacher-Student Association

In January of 2013, our parents, teachers and students will partner to form a Parent Teacher Student Association (PTSA). This organization will help facilitate communication between the school, home and community, coordinate volunteer activities and help with fund raising, all in the best interest of our students. We look forward to our PTSA becoming a valuable asset to our school community.

Service Projects

I have been so impressed by the generosity of our students and staff even in the short time I have spent in our community. Students and staff have worked hard on several projects to benefit our local and extended community. For example, our staff engaged the students in some healthy competition and completed a penny drive to benefit the Pelham Food Pantry. Student response was amazing and we accumulated over \$500 in loose change! The National Junior Honor Society initiated a fundraiser creatively termed "Hurricane Hats" and "Slippers for Sandy" to benefit the victims of Hurricane Sandy. We expect to donate several hundred dollars to the American Red Cross. These are truly just two examples of the giving spirit of our staff and students. As a staff, this offers us tremendous pride and we will continue to support and cultivate this student-community connection.

Co-curricular Activities

Students at Pelham Memorial are offered a wide array of options for participation in our school community beyond the academic day. Our students have access to several after school clubs including the hiking club, ski club, art club, drama club, chess club and many more. Our band is a close knit group of students who are given several opportunities to perform in front of an audience outside of our building each year. The athletic program at Pelham Memorial is strong and under the direction of our many great coaches, our student athletes are excellent representatives of their school and community.

Differentiation of Instruction

Professor Carol Ann Tomlinson, a well-respected expert on differentiated instruction (DI) describes the concept as "Adapting content, process, and product in response to student readiness, interest, and/or learning profile." DI has been a professional development focus for all staff in the Pelham School District for the last couple of years. Our staff understands that all students learn in different ways and we will continue to deepen our collective grab bag of instructional and assessment strategies that ensure all students have an equal opportunity to learn and to demonstrate what they have mastered. Pelham Memorial made Adequate Yearly Progress (AYP) in 2012 as defined by the No Child Left Behind Act. I'm confident that this initiative played a role in that achievement.

Common Core State Standards

As of December, 2012, 45 states, including NH have adopted the Common Core State Standards (CCSS). Prior to the development of these standards, each state developed their own. www.corestandards.org describes the standards as follows: *The Common Core State Standards provide a consistent, clear understanding of what students are expected to learn, so teachers and parents know what they need to do to help them. The standards are designed to be robust and relevant to the real world, reflecting the knowledge and skills that our young people need for success in college and careers. With American students fully prepared for the future, our communities will be best positioned to compete successfully in the global economy.*



These standards are the result of state led initiatives, not federal. The standards:

- Are aligned with college and work expectations
- Are focused and coherent
- Include rigorous content and application of knowledge through high-order skills
- Build upon strengths and lessons of current state standards
- Are internationally benchmarked so that all students are prepared to succeed in our global economy and society
- Based on evidence and research

At Pelham Memorial, we are on track with the expectations of the NH Department of Education in terms of implementation timeline. Our English Language Arts curriculum in grades 6-8 is fully aligned with the CCSS. Our math curriculum in the 6th grade is also fully aligned with CCSS and this first year of implementation includes supports to identify and address any transitional gaps in learning. The 2013-2014 school year will represent the first year of full alignment and implementation for our Math and English Language Arts curriculum. As a group of dedicated educators, we are excited about the renewed focus and rigor these standards will bring to education. All of our curriculum documents can be viewed on the district website.

Response to Intervention

Response to Intervention (RTI) or “Response to Instruction” is a systematic, school-wide process in which struggling students receive targeted interventions at the first sign of difficulties. This approach recognizes the importance of our students mastering the “Essential outcomes” or “Power standards” related to each course of study. Educators have always provided extra help when needed, but this is a much more formal process during the school day that involves a continuous cycle of formative assessment, analysis of data and additional instruction. Pelham Memorial School is committed to the concept and our staff is working collaboratively to develop a program that specifically targets the needs of our students.

In conclusion, this is an exciting time in education and I am proud to be a part of the Pelham, NH community as we work together to make all of our schools the best they can be.

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 2012:

- *New exterior doors around the building*
- *New science lab tables installed*
- *Pennichuck water supply in the building*
- *New efficient heating system in the gym*
- *PHS placed on the College Board's AP Honor Roll*

It is my pleasure to reflect on the status of Pelham High School for the 2012-2013 school year. Facility changes are apparent at PHS with the installation of new exterior doors around the building. Likewise, the new science lab tables have visibly improved the student work spaces in the science classrooms. In a less visible manner but equally as important, Pelham High School is now connected to the Pennichuck water supply. All water systems in the building are supported by this water source. Additionally, the heating system in the gym has been converted to a new, more efficient unit. This completes phase one of the plan to air condition the complete building during this school year and into the summer months. The replacement of student lockers is on track. Members of the Student Government have chosen a blue locker in keeping with the school colors. The locker supply company has taken measurements, placements have been determined, and the installation will occur during the upcoming February vacation.

Pelham High School was one of nine New Hampshire schools and the only one in the southern tier to be placed on the College Board's AP Honor Roll. This national honor recognizes schools for increasing scores and student access to the Advanced Placement program. This program allows students to experience a highly rigorous academic course and then face a challenging cumulative content exam at the end of the course. The test scores are accepted by many colleges and exempt students from comparable college level courses.

Integrity, service, and excellence are words that clearly define the intentions and goals for the staff and student body of Pelham High School. In keeping with our philosophy that learning is for life, each demonstrate integrity and a commitment to PHS students and learning, service to not only students but each other, and a search for excellence in instructional, assessment, and learning practices. It is my distinct honor and privilege to work with the entire Pelham High School community. Nobody said it was easy doing it right but we are joined in this journey by our excited students and their supportive parents.

Respectfully Submitted,

Dorothy Mohr, Ph.D.

Dorothy Mohr, Ph.D.
Principal, Pelham High School



Pelham Special Services

**Tina H. McCoy, , Director of
Student Services, SAU 28**

**19 Haverhill Road
PO Box 510
Windham, NH 03087**

**Phone # 603-425-1976
Fax # 603-425-1719**

Website:

www.pelhamsd.org

Important Events in 2012:

*- March 2012, citizens of
Pelham voted to approve an
additional \$377,000 to fund
special education programs*

*- Supplemental federal
funding used to boost the
District's capacity to
effectively serve students
with challenging behaviors
and specific learning
disabilities*

*- Pelham selected as a
district to engage in the
NHDOE sponsored Focused
Monitoring Process*

The Pelham School District provides specialized instruction and related services to well over three hundred (366 in October of 2012) students ages three to twenty-one. The percentage of students identified with educational disabilities in Pelham grades 1-12 is slightly above the State average at 15.9 %. Although the number of students placed in special education schools outside the District remains relatively low (10 students in October, 2012), escalating costs during the 2011/12 school year produced an unanticipated financial deficit in this area. In March of 2012, the citizens of Pelham voted to approve an additional \$377,000 to fund special education programs on behalf of the Pelham School District. While all of the funds were returned to the voters at the end of the fiscal year, I would like to extend my sincere thanks for the support of the community in our collective time of unforeseen need.

During the fiscal year 2012, supplemental federal funding was used primarily to boost the District's capacity to effectively serve students with challenging behaviors and specific learning disabilities. Specialized tutors were hired to provide supplemental instruction to help narrow or close the gap in academic achievement between students with disabilities and their non-disabled peers and an inclusion/access specialist was retained at Pelham High School. Even so, the gap in academic achievement between students with and without disabilities persists. This 'achievement gap' prompted the selection of Pelham as a District that would engage in the New Hampshire Department of Education (NHDOE) sponsored Focused Monitoring Process.

Focused Monitoring is a collaborative process that engages a range of stakeholders in examining and reflecting on data, then using that data to formulate an Action Plan that will help to close the gap between students with disabilities and their non-disabled peers. In short, the Plan emphasizes improvements in Curriculum, Instruction and Assessment, Leadership and Culture that will build the capacity of the District to effectively serve all students, including those with special education needs. A Corrective Action Plan, which addresses other issues in need of improvement, is also in place. This Plan focuses on specific aspects of Individualized Education Plan (IEP) writing and the establishment of an integrated preschool in accordance with directives from the NHDOE.

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 over sixty students with accommodation plans as required under Section 504 of the Rehabilitation Act of 1973. English language learners (currently 16 students) are also served well by our District. Counselors at every level of our school system work to support and guide our students as they learn, meet the challenges of growing up, and set goals for the future. Professional and support staff members across our District work hard to ensure that the needs of every Pelham student are properly met so that each will be prepared to transition successfully into adult life.

In accordance with SAU 28's local Child Find Program, referrals for students between the ages of 3 and 21 who are suspected of having an educational disability can be made at any time by contacting the Director of Student Services. A special education referral form is available at www.pelhamsd.org. Also available on the District website is information regarding Section 504, special education, bullying and home education.

I would like to extend sincere thanks to all those who have demonstrated their support for quality education and continuous improvement in Pelham. It has been a pleasure and an honor to serve as the Director of Student Services for the Pelham School District for the past nine years.



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.

ACCOUNTING OF SPECIAL EDUCATION EXPENDITURES AND REVENUES

Special Education Expenses	
Transportation, supplies, instruction and tuition	\$5,163,607.41
Federal special education funds	<u>\$ 548,149.00</u>
	\$5,711,756.41

Special Education Revenues	
Catastrophic aid	\$ 267,086.61
Federal special education funds	\$ 548,149.00
Medicaid reimbursement	<u>\$ 97,822.31</u>
	\$ 913,057.92

Actual District Cost	
Expenditures less revenues	\$4,798,698.49

2011-2012

Special Education Expenses	
Transportation, supplies, instruction and tuition	\$6,429,780.05
Federal special education funds	<u>\$ 431,744.31</u>
	\$6,861,524.36

Special Education Revenues	
Catastrophic aid	\$ 126,345.08
Federal special education funds	\$ 431,744.31
Medicaid reimbursement	<u>\$ 127,667.66</u>
	\$ 685,757.05

Actual District Cost	
Expenditures less revenues	\$6,175,767.31

Respectfully submitted,

Tina H. McCoy, Ed.D

Tina H. McCoy, Ed.D.
Director of Student Services, SAU 28

**Pelham School District
Enrollment**

Grade	Enrolled 2012-2013	Projected 2013-2014
K	85	63
1	157	142
2	164	150
3	135	165
4	173	135
5	<u>180</u>	<u>72</u>
TOTAL	894	827
6	155	177
7	195	154
8	<u>185</u>	<u>193</u>
TOTAL	535	524
9	137	169
10	177	130
11	158	171
12	<u>136</u>	<u>146</u>
TOTAL	608	616