*New Hampshire*
*Department of*
*Revenue Administration*

**2026**
# MS-27

**Proposed Budget**
## Pelham Local School

**For School Districts which have adopted the provisions of RSA 32:14 through RSA 32:24**
Appropriations and Estimates of Revenue for the Fiscal Year from:
July 1, 2026 to June 30, 2027

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

This form was posted with the warrant on: January 23, 2026

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

| Name | Position | Signature |
|---|---|---|
| Brett Gagnon | Chairman | |
| Michael Carter | Vice-Chairman | |
| KENNETH WOOLTON | MEMBER | |
| Giovannino (Nino) Giuffrida | Member | |
| Darryl Hall, Jr. | Member | |
| PAUL GRANT | Member | |
| Garrett Abare | Member | |
| Deborah B Ryan | member | |
| HEATHER CORBETT | SELECTMAN REP | |

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

**For assistance please contact:**
NH DRA Municipal and Property Division
(603) 230-5090
https://www.revenue.nh.gov/about-dra/municipal-and-property-division/municipal-bureau

## Appropriations

| Account | Purpose | Article | Expenditures for period ending 6/30/2025 | Appropriations as Approved by DRA for period ending 6/30/2026 | School Board's Appropriations for period ending 6/30/2027 (Recommended) | School Board's Appropriations for period ending 6/30/2027 (Not Recommended) | Budget Committee's Appropriations for period ending 6/30/2027 (Recommended) | Budget Committee's Appropriations for period ending 6/30/2027 (Not Recommended) |
|---|---|---|---|---|---|---|---|---|
| **Instruction** | | | | | | | | |
| 1100-1199 | Regular Programs | 01 | $13,048,158 | $13,915,674 | $14,576,811 | $0 | $14,576,811 | $0 |
| 1200-1299 | Special Programs | 01 | $6,018,495 | $7,384,109 | $7,207,827 | $0 | $7,207,827 | $0 |
| 1300-1399 | Vocational Programs | 01 | $164,966 | $115,213 | $113,960 | $0 | $113,960 | $0 |
| 1400-1499 | Other Programs | 01 | $716,589 | $764,813 | $764,162 | $0 | $764,162 | $0 |
| 1500-1599 | Non-Public Programs | 01 | $0 | $13,091 | $20,238 | $0 | $20,238 | $0 |
| 1600-1699 | Adult/Continuing Education Programs | 01 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1700-1799 | Community/Junior College Education Programs | | $0 | $0 | $0 | $0 | $0 | $0 |
| 1800-1899 | Community Service Programs | | $0 | $0 | $0 | $0 | $0 | $0 |
| | **Instruction Subtotal** | | **$19,948,208** | **$22,192,900** | **$22,682,998** | **$0** | **$22,682,998** | **$0** |
| **Support Services** | | | | | | | | |
| 2000-2199 | Student Support Services | 01 | $3,273,583 | $3,713,380 | $3,813,939 | $0 | $3,813,939 | $0 |
| 2200-2299 | Instructional Staff Services | 01 | $1,083,154 | $1,200,055 | $1,250,450 | $0 | $1,250,450 | $0 |
| | **Support Services Subtotal** | | **$4,356,737** | **$4,913,435** | **$5,064,389** | **$0** | **$5,064,389** | **$0** |
| **General Administration** | | | | | | | | |
| 2310 (840) | School Board Contingency | | $0 | $0 | $0 | $0 | $0 | $0 |
| 2310-2319 | Other School Board | 01 | $102,745 | $98,423 | $106,555 | $0 | $106,555 | $0 |
| | **General Administration Subtotal** | | **$102,745** | **$98,423** | **$106,555** | **$0** | **$106,555** | **$0** |

## Appropriations

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|---|---|---|---|---|---|---|---|---|
| **Executive Administration** | | | | | | | | |
| 2320 (310) | SAU Management Services | | $0 | $0 | $0 | $0 | $0 | $0 |
| 2320-2399 | All Other Administration | 01 | $857,770 | $1,129,901 | $1,263,631 | $0 | $1,263,631 | $0 |
| 2400-2499 | School Administration Service | 01 | $2,052,882 | $2,142,765 | $2,137,570 | $0 | $2,137,570 | $0 |
| 2500-2599 | Business | 01 | $513,986 | $499,808 | $523,471 | $0 | $523,471 | $0 |
| 2600-2699 | Plant Operations and Maintenance | 01 | $3,471,013 | $3,222,561 | $3,431,125 | $0 | $3,431,125 | $0 |
| 2700-2799 | Student Transportation | 01 | $2,500,752 | $2,688,129 | $2,732,250 | $0 | $2,732,250 | $0 |
| 2800-2999 | Support Service, Central and Other | 01 | $1,470,804 | $1,443,279 | $1,510,180 | $0 | $1,510,180 | $0 |
| | **Executive Administration Subtotal** | | **$10,867,207** | **$11,126,443** | **$11,598,227** | **$0** | **$11,598,227** | **$0** |
| **Non-Instructional Services** | | | | | | | | |
| 3100 | Food Service Operations | | $14,444 | $0 | $0 | $0 | $0 | $0 |
| 3200 | Enterprise Operations | | $0 | $0 | $0 | $0 | $0 | $0 |
| | **Non-Instructional Services Subtotal** | | **$14,444** | **$0** | **$0** | **$0** | **$0** | **$0** |
| **Facilities Acquisition and Construction** | | | | | | | | |
| 4100 | Site Acquisition | | $0 | $0 | $0 | $0 | $0 | $0 |
| 4200 | Site Improvement | 01 | $60,060 | $1 | $1 | $0 | $1 | $0 |
| 4300 | Architectural/Engineering | 01 | $0 | $1 | $1 | $0 | $1 | $0 |
| 4400 | Educational Specification Development | | $0 | $0 | $0 | $0 | $0 | $0 |
| 4500 | Building Acquisition/Construction | 01 | $0 | $1 | $1 | $0 | $1 | $0 |
| 4600 | Building Improvement Services | 01 | $133,767 | $133,768 | $133,768 | $0 | $133,768 | $0 |
| 4900 | Other Facilities Acquisition and Construction | | $0 | $0 | $0 | $0 | $0 | $0 |
| | **Facilities Acquisition and Construction Subtotal** | | **$193,827** | **$133,771** | **$133,771** | **$0** | **$133,771** | **$0** |
| **Other Outlays** | | | | | | | | |
| 5110 | Debt Service - Principal | 01 | $2,410,000 | $2,410,000 | $2,410,000 | $0 | $2,410,000 | $0 |
| 5120 | Debt Service - Interest | 01 | $1,368,270 | $1,255,710 | $1,153,500 | $0 | $1,153,500 | $0 |
| | **Other Outlays Subtotal** | | **$3,778,270** | **$3,665,710** | **$3,563,500** | **$0** | **$3,563,500** | **$0** |

## Appropriations

| Account | Purpose | Article | Expenditures for period ending 6/30/2025 | Appropriations as Approved by DRA for period ending 6/30/2026 | School Board's Appropriations for period ending 6/30/2027 (Recommended) | School Board's Appropriations for period ending 6/30/2027 (Not Recommended) | Budget Committee's Appropriations for period ending 6/30/2027 (Recommended) | Budget Committee's Appropriations for period ending 6/30/2027 (Not Recommended) |
|---|---|---|---|---|---|---|---|---|
| **Fund Transfers** | | | | | | | | |
| 5220-5221 | To Food Service | 01 | $943,229 | $1,176,152 | $1,140,665 | $0 | $1,140,665 | $0 |
| 5222-5229 | To Other Special Revenue | 01 | $718,361 | $775,577 | $775,577 | $0 | $775,577 | $0 |
| 5230-5239 | To Capital Projects | | $0 | $0 | $0 | $0 | $0 | $0 |
| 5254 | To Agency Funds | | $0 | $0 | $0 | $0 | $0 | $0 |
| 5300-5399 | Intergovernmental Agency Allocation | | $0 | $0 | $0 | $0 | $0 | $0 |
| 9990 | Supplemental Appropriation | | $0 | $0 | $0 | $0 | $0 | $0 |
| 9992 | Deficit Appropriation | | $0 | $0 | $0 | $0 | $0 | $0 |
| | **Fund Transfers Subtotal** | | **$1,661,590** | **$1,951,729** | **$1,916,242** | **$0** | **$1,916,242** | **$0** |
| | **Total Operating Budget Appropriations** | | | | **$45,065,682** | **$0** | **$45,065,682** | **$0** |

## Special Warrant Articles

| Account | Purpose | Article | School Board's Appropriations for period ending 6/30/2027 (Recommended) | School Board's Appropriations for period ending 6/30/2027 (Not Recommended) | Budget Committee's Appropriations for period ending 6/30/2027 (Recommended) | Budget Committee's Appropriations for period ending 6/30/2027 (Not Recommended) |
|---|---|---|---|---|---|---|
| 5251 | To Capital Reserve Fund | | $0 | $0 | $0 | $0 |
| 5252 | To Expendable Trust Fund | | $0 | $0 | $0 | $0 |
| 5253 | To Non-Expendable Trust Fund | | $0 | $0 | $0 | $0 |
| 5251 | To Capital Reserve Fund | 03 | $168,000 | $0 | $168,000 | $0 |
| | ***Purpose:*** *Add funds to Special Education Capital Reserve Fund* | | | | | |
| | **Total Proposed Special Articles** | | **$168,000** | **$0** | **$168,000** | **$0** |

## Individual Warrant Articles

| Account | Purpose | Article | School Board's Appropriations for period ending 6/30/2027 (Recommended) | School Board's Appropriations for period ending 6/30/2027 (Not Recommended) | Budget Committee's Appropriations for period ending 6/30/2027 (Recommended) | Budget Committee's Appropriations for period ending 6/30/2027 (Not Recommended) |
|---|---|---|---|---|---|---|
| 1100-1199 | Regular Programs | 02 | $38,939 | $0 | $38,939 | $0 |
| | ***Purpose:*** *Collective Bargaining Agreement for Support Personnel (PESPA)* | | | | | |
| 1200-1299 | Special Programs | 02 | $150,431 | $0 | $150,431 | $0 |
| | ***Purpose:*** *Collective Bargaining Agreement for Support Personnel (PESPA)* | | | | | |
| 2200-2299 | Instructional Staff Services | 02 | $2,198 | $0 | $2,198 | $0 |
| | ***Purpose:*** *Collective Bargaining Agreement for Support Personnel (PESPA)* | | | | | |
| 2800-2999 | Support Service, Central and Other | 02 | $33 | $0 | $33 | $0 |
| | ***Purpose:*** *Collective Bargaining Agreement for Support Personnel (PESPA)* | | | | | |
| 5222-5229 | To Other Special Revenue | 02 | $10,078 | $0 | $10,078 | $0 |
| | ***Purpose:*** *Collective Bargaining Agreement for Support Personnel (PESPA)* | | | | | |
| **Total Proposed Individual Articles** | | | **$201,679** | **$0** | **$201,679** | **$0** |

## Revenues

| Account | Source | Article | Revised Revenues for period ending 6/30/2026 | School Board's Estimated Revenues for period ending 6/30/2027 | Budget Committee's Estimated Revenues for period ending 6/30/2027 |
|---|---|---|---|---|---|
| **Local Sources** | | | | | |
| 1300-1349 | Tuition | 01 | $60,000 | $60,000 | $60,000 |
| 1400-1449 | Transportation Fees | | $0 | $0 | $0 |
| 1500-1599 | Earnings on Investments | 01 | $750 | $750 | $750 |
| 1600-1699 | Food Service Sales | 01 | $918,452 | $918,452 | $918,452 |
| 1700-1799 | Student Activities | | $0 | $0 | $0 |
| 1800-1899 | Community Service Activities | | $0 | $0 | $0 |
| 1900-1999 | Other Local Sources | 01 | $72,000 | $72,000 | $72,000 |
| | **Local Sources Subtotal** | | **$1,051,202** | **$1,051,202** | **$1,051,202** |
| **State Sources** | | | | | |
| 3210 | School Building Aid | | $0 | $0 | $0 |
| 3215 | Kindergarten Building Aid | | $0 | $0 | $0 |
| 3220 | Kindergarten Aid | | $0 | $0 | $0 |
| 3230 | Special Education Aid | 01 | $499,092 | $200,000 | $200,000 |
| 3240-3249 | Vocational Aid | 01 | $20,000 | $20,000 | $20,000 |
| 3250 | Adult Education | | $0 | $0 | $0 |
| 3260 | Child Nutrition | 01 | $11,000 | $11,000 | $11,000 |
| 3270 | Driver Education | | $0 | $0 | $0 |
| 3290-3299 | Other State Sources | | $2,143 | $0 | $0 |
| | **State Sources Subtotal** | | **$532,235** | **$231,000** | **$231,000** |

## Revenues

| Account | Source | Article | Revised Revenues for period ending 6/30/2026 | School Board's Estimated Revenues for period ending 6/30/2027 | Budget Committee's Estimated Revenues for period ending 6/30/2027 |
|---|---|---|---|---|---|
| **Federal Sources** | | | | | |
| 4100-4539 | Federal Program Grants | 01 | $293,577 | $293,577 | $293,577 |
| 4540 | Vocational Education | | $0 | $0 | $0 |
| 4550 | Adult Education | | $0 | $0 | $0 |
| 4560 | Child Nutrition | 01 | $246,700 | $246,700 | $246,700 |
| 4570 | Disabilities Programs | 01 | $430,000 | $430,000 | $430,000 |
| 4580 | Medicaid Distribution | 01 | $1,500 | $1,500 | $1,500 |
| 4590-4999 | Other Federal Sources (non-4810) | | $0 | $0 | $0 |
| 4810 | Federal Forest Reserve | | $0 | $0 | $0 |
| | **Federal Sources Subtotal** | | **$971,777** | **$971,777** | **$971,777** |
| **Other Financing Sources** | | | | | |
| 5110-5139 | Sale of Bonds or Notes | | $0 | $0 | $0 |
| 5140 | Reimbursement Anticipation Notes | | $0 | $0 | $0 |
| 5221 | Transfer from Food Service Special Revenue Fund | | $0 | $0 | $0 |
| 5222 | Transfer from Other Special Revenue Funds | | $0 | $0 | $0 |
| 5230 | Transfer from Capital Project Funds | | $0 | $0 | $0 |
| 5251 | Transfer from Capital Reserve Funds | | $0 | $0 | $0 |
| 5252 | Transfer from Expendable Trust Funds | | $0 | $0 | $0 |
| 5253 | Transfer from Non-Expendable Trust Funds | | $0 | $0 | $0 |
| 5300-5699 | Other Financing Sources | | $0 | $0 | $0 |
| 9997 | Supplemental Appropriation (Contra) | | $0 | $0 | $0 |
| 9998 | Amount Voted from Fund Balance | 03 | $0 | $168,000 | $168,000 |
| 9999 | Fund Balance to Reduce Taxes | | $0 | $0 | $0 |
| | **Other Financing Sources Subtotal** | | **$0** | **$168,000** | **$168,000** |
| | **Total Estimated Revenues and Credits** | | **$2,555,214** | **$2,421,979** | **$2,421,979** |

## Budget Summary

| Item | School Board Period ending 6/30/2027 (Recommended) | Budget Committee Period ending 6/30/2027 (Recommended) |
|---|---|---|
| Operating Budget Appropriations | $45,065,682 | $45,065,682 |
| Special Warrant Articles | $168,000 | $168,000 |
| Individual Warrant Articles | $201,679 | $201,679 |
| Total Appropriations | $45,435,361 | $45,435,361 |
| Less Amount of Estimated Revenues & Credits | $2,421,979 | $2,421,979 |
| Less Amount of State Education Tax/Grant | $3,942,911 | $3,942,911 |
| **Estimated Amount of Taxes to be Raised** | **$39,070,471** | **$39,070,471** |

## Supplemental Schedule

| | |
|---|---|
| **1. Total Recommended by Budget Committee** | **$45,435,361** |
| **Less Exclusions:** | |
| 2. Principal: Long-Term Bonds & Notes | $2,410,000 |
| 3. Interest: Long-Term Bonds & Notes | $1,153,500 |
| 4. Capital outlays funded from Long-Term Bonds & Notes | $0 |
| 5. Mandatory Assessments | $0 |
| 6. Total Exclusions *(Sum of Lines 2 through 5 above)* | $3,563,500 |
| **7. Amount Recommended, Less Exclusions *(Line 1 less Line 6)*** | **$41,871,861** |
| 8. 10% of Amount Recommended, Less Exclusions *(Line 7 x 10%)* | $4,187,186 |
| **Collective Bargaining Cost Items:** | |
| 9. Recommended Cost Items (Prior to Meeting) | $201,679 |
| 10. Voted Cost Items (Voted at Meeting) | $0 |
| 11. Amount voted over recommended amount (Difference of Lines 9 and 10) | $0 |
| **12. Bond Override (RSA 32:18-a), Amount Voted** | **$0** |
| **Maximum Allowable Appropriations Voted at Meeting:** ***(Line 1 + Line 8 + Line 11 + Line 12)*** | **$49,622,547** |