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**

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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**