



Proposed Budget

Pelham

For the period beginning January 1, 2026 and ending December 31, 2026

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: 1/26/26

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 Gaynes	Chairman	
Michael Carter	Vice-Chairman	
KENNETH WOODSTOCK	MEMBER	
Giovanna (vino) Giuffrida	Member	
Darryl Hall, Jr.	Member	
HEATHER CORBETT	SELECTMAN	
PAUL GRANT	Member	
Garryk Abare	member	
Deborah B Ryan	member	

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>



New Hampshire
Department of
Revenue Administration

2026
MS-737

Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2025	Appropriations for period ending 12/31/2025	Selectmen's Appropriations for Appropriations for period ending 12/31/2026 (Recommended) (Not Recommended)	Selectmen's period ending 12/31/2026 (Recommended) (Not Recommended)	Budget Committee's Appropriations for Appropriations for period ending 12/31/2026 (Recommended) (Not Recommended)	Budget Committee's period ending 12/31/2026 (Recommended) (Not Recommended)
General Government								
4130	Executive	07	\$1,023,937	\$1,050,171	\$1,062,719	\$0	\$1,065,819	\$0
4140	Election, Registration, and Vital Statistics	07	\$343,256	\$365,392	\$410,108	\$0	\$410,108	\$0
4150	Financial Administration	07	\$249,631	\$253,647	\$319,798	\$0	\$319,798	\$0
4152	Property Assessment		\$0	\$0	\$0	\$0	\$0	\$0
4153	Legal Expense	07	\$135,276	\$202,500	\$137,100	\$0	\$137,100	\$0
4155	Personnel Administration	07	\$2,461,634	\$2,646,112	\$2,753,743	\$0	\$2,753,743	\$0
4191	Planning and Zoning	07	\$595,268	\$614,970	\$608,080	\$0	\$608,080	\$0
4194	General Government Buildings	07	\$837,179	\$907,445	\$863,756	\$0	\$880,324	\$0
4195	Cemeteries	07	\$227,590	\$229,189	\$357,287	\$0	\$357,287	\$0
4196	Insurance Not Otherwise Allocated	07	\$3,375,626	\$3,512,866	\$3,722,408	\$0	\$3,962,924	\$0
4197	Advertising and Regional Associations		\$0	\$0	\$0	\$0	\$0	\$0
4198	Contingency		\$0	\$0	\$0	\$0	\$0	\$0
4199	Other General Government		\$0	\$0	\$0	\$0	\$0	\$0
General Government Subtotal			\$9,249,397	\$9,782,292	\$10,234,999	\$0	\$10,495,183	\$0
Public Safety								
4210	Police	07	\$4,244,156	\$4,292,962	\$4,277,613	\$0	\$4,277,613	\$0
4215	Ambulances		\$0	\$0	\$0	\$0	\$0	\$0
4220	Fire	07	\$3,000,814	\$3,226,915	\$3,407,668	\$0	\$3,407,668	\$0
4240	Building Inspection		\$0	\$0	\$0	\$0	\$0	\$0
4290	Emergency Management	07	\$0	\$10,813	\$10,813	\$0	\$10,813	\$0
4299	Other Public Safety		\$0	\$0	\$0	\$0	\$0	\$0
Public Safety Subtotal			\$7,244,970	\$7,530,690	\$7,696,094	\$0	\$7,696,094	\$0



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Airport/Aviation Center								
4301	Airport Administration		\$0	\$0	\$0	\$0	\$0	\$0
4302	Airport Operations		\$0	\$0	\$0	\$0	\$0	\$0
4309	Other Airport		\$0	\$0	\$0	\$0	\$0	\$0
	Airport/Aviation Center Subtotal		\$0	\$0	\$0	\$0	\$0	\$0
Highways and Streets								
4311	Highway Administration	07	\$2,082,956	\$2,217,352	\$2,291,640	\$0	\$2,301,711	\$0
4312	Highways and Streets		\$350,000	\$350,000	\$0	\$0	\$0	\$0
4313	Bridges		\$0	\$0	\$0	\$0	\$0	\$0
4316	Street Lighting		\$0	\$0	\$0	\$0	\$0	\$0
4319	Other Highway, Streets, and Bridges		\$0	\$0	\$0	\$0	\$0	\$0
	Highways and Streets Subtotal		\$2,432,956	\$2,567,352	\$2,291,640	\$0	\$2,301,711	\$0
Sanitation								
4321	Sanitation Administration		\$0	\$0	\$0	\$0	\$0	\$0
4323	Solid Waste Collection		\$0	\$0	\$0	\$0	\$0	\$0
4324	Solid Waste Disposal	07	\$1,136,140	\$1,294,600	\$1,342,575	\$0	\$1,280,175	\$0
4325	Solid Waste Facilities Clean-Up		\$0	\$0	\$0	\$0	\$0	\$0
4326	Sewage Collection and Disposal		\$0	\$0	\$0	\$0	\$0	\$0
4329	Other Sanitation		\$0	\$0	\$0	\$0	\$0	\$0
	Sanitation Subtotal		\$1,136,140	\$1,294,600	\$1,342,575	\$0	\$1,280,175	\$0



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Water Distribution and Treatment								
4331	Water Administration		\$0	\$0	\$0	\$0	\$0	\$0
4332	Water Services		\$0	\$0	\$0	\$0	\$0	\$0
4335	Water Treatment		\$0	\$0	\$0	\$0	\$0	\$0
4338	Water Conservation		\$0	\$0	\$0	\$0	\$0	\$0
4339	Other Water		\$0	\$0	\$0	\$0	\$0	\$0
Water Distribution and Treatment Subtotal			\$0	\$0	\$0	\$0	\$0	\$0
Electric								
4351	Electric Administration		\$0	\$0	\$0	\$0	\$0	\$0
4352	Generation		\$0	\$0	\$0	\$0	\$0	\$0
4353	Purchase Costs		\$0	\$0	\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance		\$0	\$0	\$0	\$0	\$0	\$0
4359	Other Electric Costs		\$0	\$0	\$0	\$0	\$0	\$0
Electric Subtotal			\$0	\$0	\$0	\$0	\$0	\$0
Health								
4411	Health Administration	07	\$33,470	\$69,652	\$44,192	\$0	\$44,192	\$0
4414	Pest Control		\$0	\$0	\$0	\$0	\$0	\$0
4415	Health Agencies and Hospitals	07	\$44,665	\$46,665	\$45,806	\$0	\$45,806	\$0
4419	Other Health		\$0	\$0	\$0	\$0	\$0	\$0
Health Subtotal			\$78,135	\$116,317	\$89,998	\$0	\$89,998	\$0



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Welfare								
4441	Welfare Administration	07	\$29,657	\$75,650	\$75,650	\$0	\$75,650	\$0
4442	Direct Assistance		\$0	\$0	\$0	\$0	\$0	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0	\$0	\$0
4445	Vendor Payments		\$0	\$0	\$0	\$0	\$0	\$0
4449	Other Welfare		\$0	\$0	\$0	\$0	\$0	\$0
Welfare Subtotal			\$29,657	\$75,650	\$75,650	\$0	\$75,650	\$0
Culture and Recreation								
4520	Parks and Recreation	07	\$481,835	\$497,358	\$520,350	\$0	\$520,350	\$0
4550	Library	07	\$564,694	\$568,842	\$595,073	\$0	\$595,073	\$0
4583	Patriotic Purposes	07	\$24,960	\$24,960	\$25,020	\$0	\$25,020	\$0
4589	Other Culture and Recreation	07	\$176,958	\$180,340	\$180,116	\$0	\$180,116	\$0
Culture and Recreation Subtotal			\$1,248,447	\$1,271,500	\$1,320,559	\$0	\$1,320,559	\$0
Conservation and Development								
4611	Conservation Administration	07	\$3,534	\$10,900	\$6,300	\$0	\$6,300	\$0
4612	Purchase of Natural Resources		\$0	\$0	\$0	\$0	\$0	\$0
4619	Other Conservation		\$0	\$0	\$0	\$0	\$0	\$0
4631	Redevelopment and Housing Administration		\$0	\$0	\$0	\$0	\$0	\$0
4632	Other Redevelopment and Housing		\$0	\$0	\$0	\$0	\$0	\$0
4651	Economic Development Administration		\$0	\$0	\$0	\$0	\$0	\$0
4652	Economic Development		\$0	\$0	\$0	\$0	\$0	\$0
4659	Other Economic Development		\$0	\$0	\$0	\$0	\$0	\$0
Conservation and Development Subtotal			\$3,534	\$10,900	\$6,300	\$0	\$6,300	\$0



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Debt Service								
4711	Principal - Long Term Bonds, Notes, and Other Debt	07	\$248,506	\$248,507	\$250,057	\$0	\$250,057	\$0
4721	Interest - Long Term Bonds, Notes, and Other Debt	07	\$36,380	\$40,985	\$33,727	\$0	\$33,727	\$0
4723	Interest on Tax and Revenue Anticipation Notes		\$0	\$0	\$0	\$0	\$0	\$0
4790	Other Debt Service Charges	07	\$148,883	\$150,000	\$150,893	\$0	\$150,893	\$0
	Debt Service Subtotal		\$433,769	\$439,492	\$434,677	\$0	\$434,677	\$0
Capital Outlay								
4901	Land		\$0	\$0	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$500,000	\$500,000	\$0	\$0	\$0	\$0
4903	Buildings		\$0	\$0	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$2,204,813	\$2,204,813	\$0	\$0	\$0	\$0
	Capital Outlay Subtotal		\$2,704,813	\$2,704,813	\$0	\$0	\$0	\$0
Operating Transfers Out								
4911	To Revolving Funds		\$0	\$0	\$0	\$0	\$0	\$0
4912	To Special Revenue Funds		\$0	\$0	\$0	\$0	\$0	\$0
4913	To Capital Projects Funds		\$0	\$0	\$0	\$0	\$0	\$0
4914A	To Airport Proprietary Fund		\$0	\$0	\$0	\$0	\$0	\$0
4914E	To Electric Proprietary Fund		\$0	\$0	\$0	\$0	\$0	\$0
4914O	To Other Proprietary Fund		\$0	\$0	\$0	\$0	\$0	\$0
4914S	To Sewer Proprietary Fund		\$0	\$0	\$0	\$0	\$0	\$0
4914W	To Water Proprietary Fund		\$0	\$0	\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds		\$0	\$0	\$0	\$0	\$0	\$0
4919	To Fiduciary Funds		\$0	\$0	\$0	\$0	\$0	\$0
	Operating Transfers Out Subtotal		\$0	\$0	\$0	\$0	\$0	\$0
	Total Operating Budget Appropriations			\$23,492,492	\$0	\$0	\$23,700,347	\$0



Special Warrant Articles

Account	Purpose	Article	Selectmen's Appropriations for Appropriations for period ending 12/31/2026 (Recommended) (Not Recommended)	Selectmen's Appropriations for Appropriations for period ending 12/31/2026 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2026 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2026 (Recommended) (Not Recommended)
4915	To Capital Reserve Fund		\$0	\$0	\$0	\$0
4916	To Expendable Trust Fund		\$0	\$0	\$0	\$0
4917	To Health Maintenance Trust Funds		\$0	\$0	\$0	\$0
4312	Highways and Streets	12	\$350,000	\$0	\$350,000	\$0
		<i>Purpose: Highway Block Grant</i>				
4902	Machinery, Vehicles, and Equipment	08	\$375,000	\$0	\$375,000	\$0
		<i>Purpose: Ambulance Revolving Fund Withdrawal</i>				
4915	To Capital Reserve Funds	09	\$400,000	\$0	\$400,000	\$0
		<i>Purpose: Fire Apparatus Capital Reserve Deposit</i>				
4915	To Capital Reserve Funds	10	\$25,000	\$0	\$25,000	\$0
		<i>Purpose: Establish Buildings & Grounds CRF</i>				
Total Proposed Special Articles			\$1,150,000	\$0	\$1,150,000	\$0



Individual Warrant Articles

Account	Purpose	Article	Selectmen's Appropriations for Appropriations for period ending 12/31/2026 (Recommended) (Not Recommended)	Selectmen's Appropriations for Appropriations for period ending 12/31/2026 (Recommended) (Not Recommended)	Budget Committee's Appropriations for Appropriations for period ending 12/31/2026 (Recommended) (Not Recommended)	Budget Committee's Appropriations for Appropriations for period ending 12/31/2026 (Recommended) (Not Recommended)
Total Proposed Individual Articles			\$0	\$0	\$0	\$0



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Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2025	Selectmen's Estimated Revenues for period ending 12/31/2026	Budget Committee's Estimated Revenues for period ending 12/31/2026
Taxes					
3120	Land Use Change Taxes for General Fund		\$0	\$0	\$0
3180	Resident Taxes		\$0	\$0	\$0
3185	Yield Taxes	07	\$2,803	\$3,000	\$3,000
3186	Payment in Lieu of Taxes	07	\$23,176	\$46,500	\$46,500
3187	Excavation Tax		\$0	\$0	\$0
3189	Other Taxes		\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	07	\$88,540	\$85,000	\$85,000
Taxes Subtotal			\$114,519	\$134,500	\$134,500
Licenses, Permits, and Fees					
3210	Business Licenses and Permits	07	\$2,648	\$2,500	\$2,500
3220	Motor Vehicle Permit Fees	07	\$4,223,105	\$3,950,000	\$3,950,000
3230	Building Permits	07	\$126,179	\$125,000	\$125,000
3290	Other Licenses, Permits, and Fees	07	\$50,842	\$47,500	\$47,500
Licenses, Permits, and Fees Subtotal			\$4,402,774	\$4,125,000	\$4,125,000
From Federal Government					
3311	Housing and Urban Development		\$0	\$0	\$0
3312	Environmental Protection		\$0	\$0	\$0
3313	Federal Emergency		\$0	\$0	\$0
3314	Federal Drug Enforcement		\$0	\$0	\$0
3319	Other Federal Grants and Reimbursements		\$20,272	\$0	\$0
From Federal Government Subtotal			\$20,272	\$0	\$0
State Sources					
3351	Shared Revenues - Block Grant		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	07	\$1,467,694	\$1,468,000	\$1,468,000
3353	Highway Block Grant	12	\$369,502	\$350,000	\$350,000
3354	Water Pollution Grant		\$0	\$0	\$0
3355	Housing and Community Development		\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement	07	\$29	\$30	\$30



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Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2025	Selectmen's Estimated Revenues for period ending 12/31/2026	Budget Committee's Estimated Revenues for period ending 12/31/2026
State Sources					
3357	Flood Control Reimbursement		\$0	\$0	\$0
3359	Railroad Tax Distribution		\$0	\$0	\$0
3360	Water Filtration Grants		\$0	\$0	\$0
3361	Landfill Closure Grants		\$0	\$0	\$0
3369	Other Intergovernmental Revenue from State of NH		\$1,667,189	\$0	\$0
3379	Intergovernmental Revenues - Other		\$0	\$0	\$0
State Sources Subtotal			\$3,504,414	\$1,818,030	\$1,818,030
Charges for Services					
3401	Income from Departments	07	\$859,032	\$825,000	\$825,000
3402	Water Supply System Charges		\$0	\$0	\$0
3403	Sewer User Charges		\$0	\$0	\$0
3404	Garbage-Refuse Charges		\$0	\$0	\$0
3405	Electric User Charges		\$0	\$0	\$0
3406	Airport Fees		\$0	\$0	\$0
3409	Other Charges		\$0	\$0	\$0
Charges for Services Subtotal			\$859,032	\$825,000	\$825,000
Miscellaneous Revenues					
3500	Special Assessments		\$0	\$0	\$0
3501	Sale of Municipal Property	07	\$37,795	\$30,000	\$30,000
3502	Interest on Investments	07	\$644,110	\$550,000	\$550,000
3503	Rents of Property		\$0	\$0	\$0
3504	Fines and Forfeits		\$0	\$0	\$0
3506	Insurance Dividends and Reimbursements		\$0	\$0	\$0
3508	Contributions and Donations		\$0	\$0	\$0
3509	Revenue from Misc Sources Not Otherwise Classified	07	\$1,154	\$1,500	\$1,500
Miscellaneous Revenues Subtotal			\$683,059	\$581,500	\$581,500
Interfund Operating Transfers In					
3911	From Revolving Funds		\$0	\$0	\$0



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Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2025	Selectmen's Estimated Revenues for period ending 12/31/2026	Budget Committee's Estimated Revenues for period ending 12/31/2026
Interfund Operating Transfers In					
3912	From Special Revenue Funds	08	\$0	\$375,000	\$375,000
3913	From Capital Projects Funds		\$0	\$0	\$0
3914A	From Airport Proprietary Fund		\$0	\$0	\$0
3914E	From Electric Proprietary Fund		\$0	\$0	\$0
3914O	From Other Proprietary Fund		\$0	\$0	\$0
3914S	From Sewer Proprietary Fund		\$0	\$0	\$0
3914W	From Water Proprietary Fund		\$0	\$0	\$0
3915	From Capital Reserve Funds		\$0	\$0	\$0
3916	From Trust and Fiduciary Funds		\$0	\$0	\$0
3917	From Conservation Funds		\$0	\$0	\$0
Interfund Operating Transfers In Subtotal			\$0	\$375,000	\$375,000
Other Financing Sources					
3934	Proceeds from Long-Term Notes/Bonds/Other Sources		\$100,000	\$0	\$0
9998	Amount Voted from Fund Balance	09	\$937,624	\$400,000	\$400,000
9999	Fund Balance to Reduce Taxes		\$500,000	\$0	\$0
Other Financing Sources Subtotal			\$1,537,624	\$400,000	\$400,000
Total Estimated Revenues and Credits			\$11,121,694	\$8,259,030	\$8,259,030



Budget Summary

Item	Selectmen's Period ending 12/31/2026 (Recommended)	Budget Committee's Period ending 12/31/2026 (Recommended)
Operating Budget Appropriations	\$23,492,492	\$23,700,347
Special Warrant Articles	\$1,150,000	\$1,150,000
Individual Warrant Articles	\$0	\$0
Total Appropriations	\$24,642,492	\$24,850,347
Less Amount of Estimated Revenues & Credits	\$8,259,030	\$8,259,030
Estimated Amount of Taxes to be Raised	\$16,383,462	\$16,591,317



Supplemental Schedule

1. Total Recommended by Budget Committee	\$24,850,347
Less Exclusions:	
2. Principal: Long-Term Bonds & Notes	\$250,057
3. Interest: Long-Term Bonds & Notes	\$33,727
4. Capital outlays funded from Long-Term Bonds & Notes	\$0
5. Mandatory Assessments	\$0
6. Total Exclusions (<i>Sum of Lines 2 through 5 above</i>)	\$283,784
7. Amount Recommended, Less Exclusions (<i>Line 1 less Line 6</i>)	\$24,566,563
8. 10% of Amount Recommended, Less Exclusions (<i>Line 7 x 10%</i>)	\$2,456,656
Collective Bargaining Cost Items:	
9. Recommended Cost Items (Prior to Meeting)	\$0
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: (<i>Line 1 + Line 8 + Line 11 + Line 12</i>)	
	\$27,307,003