



New Hampshire  
Department of  
Revenue Administration

2026  
MS-27

Proposed Budget

Pittsfield 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: 1-26-2026

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
Stephen M. Anderson	School Rep	[Signature]
Sandra J Adams	School Rep	[Signature]
Paul W. Gaby	BOS Rep	[Signature]
John Elliott	BOS Rep	[Signature]
Daniel J. Garsene	Chair	[Signature]
Debbie Vintimer	Budget	[Signature]
John O'Connell	Budget Com	[Signature]
Patricia Buckley	Budget Com	[Signature]

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>



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**2026**  
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**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)
<b>Instruction</b>								
1100-1199	Regular Programs	03	\$2,072,297	\$3,561,653	\$2,267,952	\$0	\$2,267,952	\$0
1200-1299	Special Programs	03	\$1,776,596	\$3,586,203	\$2,181,348	\$0	\$2,181,348	\$0
1300-1399	Vocational Programs	03	\$65,004	\$50,000	\$63,000	\$0	\$63,000	\$0
1400-1499	Other Programs	03	\$61,325	\$109,202	\$135,333	\$0	\$135,333	\$0
1500-1599	Non-Public Programs	03	\$0	\$0	\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs		\$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
	<b>Instruction Subtotal</b>		<b>\$3,975,222</b>	<b>\$7,307,058</b>	<b>\$4,647,633</b>	<b>\$0</b>	<b>\$4,647,633</b>	<b>\$0</b>
<b>Support Services</b>								
2000-2199	Student Support Services	03	\$299,235	\$1,177,072	\$934,066	\$0	\$934,066	\$0
2200-2299	Instructional Staff Services	03	\$212,000	\$524,229	\$521,752	\$0	\$521,752	\$0
	<b>Support Services Subtotal</b>		<b>\$511,235</b>	<b>\$1,701,301</b>	<b>\$1,455,818</b>	<b>\$0</b>	<b>\$1,455,818</b>	<b>\$0</b>
<b>General Administration</b>								
2310 (840)	School Board Contingency		\$0	\$0	\$0	\$0	\$0	\$0
2310-2319	Other School Board	03	\$69,935	\$32,783	\$337,945	\$0	\$337,945	\$0
	<b>General Administration Subtotal</b>		<b>\$69,935</b>	<b>\$32,783</b>	<b>\$337,945</b>	<b>\$0</b>	<b>\$337,945</b>	<b>\$0</b>



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<b>Executive Administration</b>								
2320 (310)	SAU Management Services		\$0	\$0	\$0	\$0	\$0	\$0
2320-2399	All Other Administration	03	\$192,596	\$391,979	\$293,633	\$0	\$293,633	\$0
2400-2499	School Administration Service	03	\$598,441	\$933,402	\$579,925	\$0	\$579,925	\$0
2500-2599	Business	03	\$0	\$0	\$159,530	\$0	\$159,530	\$0
2600-2699	Plant Operations and Maintenance	03	\$290,531	\$1,051,032	\$1,131,108	\$0	\$1,131,108	\$0
2700-2799	Student Transportation	03	\$773,197	\$809,493	\$869,402	\$0	\$869,402	\$0
2800-2999	Support Service, Central and Other	03	\$0	\$0	\$2,692,850	\$0	\$2,692,850	\$0
	<b>Executive Administration Subtotal</b>		<b>\$1,854,765</b>	<b>\$3,185,906</b>	<b>\$5,726,448</b>	<b>\$0</b>	<b>\$5,726,448</b>	<b>\$0</b>
<b>Non-Instructional Services</b>								
3100	Food Service Operations		\$0	\$0	\$0	\$0	\$0	\$0
3200	Enterprise Operations		\$0	\$0	\$0	\$0	\$0	\$0
	<b>Non-Instructional Services Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Facilities Acquisition and Construction</b>								
4100	Site Acquisition		\$0	\$0	\$0	\$0	\$0	\$0
4200	Site Improvement		\$0	\$0	\$0	\$0	\$0	\$0
4300	Architectural/Engineering		\$0	\$0	\$0	\$0	\$0	\$0
4400	Educational Specification Development		\$0	\$0	\$0	\$0	\$0	\$0
4500	Building Acquisition/Construction		\$0	\$0	\$0	\$0	\$0	\$0
4600	Building Improvement Services	03	\$0	\$1	\$1	\$0	\$1	\$0
4900	Other Facilities Acquisition and Construction		\$0	\$0	\$0	\$0	\$0	\$0
	<b>Facilities Acquisition and Construction Subtotal</b>		<b>\$0</b>	<b>\$1</b>	<b>\$1</b>	<b>\$0</b>	<b>\$1</b>	<b>\$0</b>
<b>Other Outlays</b>								
5110	Debt Service - Principal		\$0	\$0	\$0	\$0	\$0	\$0
5120	Debt Service - Interest		\$0	\$0	\$0	\$0	\$0	\$0
	<b>Other Outlays Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



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**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)
<b>Fund Transfers</b>								
5220-5221	To Food Service	03	\$271,901	\$330,000	\$30,000	\$0	\$30,000	\$0
5222-5229	To Other Special Revenue		\$817,762	\$640,461	\$0	\$0	\$0	\$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	03	\$0	\$1	\$1	\$0	\$1	\$0
	<b>Fund Transfers Subtotal</b>		<b>\$1,089,663</b>	<b>\$970,462</b>	<b>\$30,001</b>	<b>\$0</b>	<b>\$30,001</b>	<b>\$0</b>
	<b>Total Operating Budget Appropriations</b>			<b>\$12,197,846</b>	<b>\$0</b>	<b>\$12,197,846</b>	<b>\$0</b>	<b>\$0</b>



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**Special Warrant Articles**

Account	Purpose	Article	School Board's Appropriations for period ending 6/30/2027				School Board's Appropriations for period ending 6/30/2027				Budget Committee's Appropriations for period ending 6/30/2027				Budget Committee's Appropriations for period ending 6/30/2027			
			(Recommended)	(Not Recommended)	(Recommended)	(Not Recommended)	(Recommended)	(Not Recommended)	(Recommended)	(Not Recommended)	(Recommended)	(Not Recommended)	(Recommended)	(Not Recommended)	(Recommended)	(Not Recommended)	(Recommended)	(Not Recommended)
5251	To Capital Reserve Fund		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5252	To Expendable Trust Fund		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5253	To Non-Expendable Trust Fund		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Proposed Special Articles			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



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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	05	\$152,305	\$0	\$152,305	\$0
Purpose: Prospect Mountain Open enrollment tuition						
1100-1199	Regular Programs	06	\$80,655	\$0	\$80,655	\$0
Purpose: CBA						
1200-1299	Special Programs	06	\$17,919	\$0	\$17,919	\$0
Purpose: CBA						
2000-2199	Student Support Services	06	\$10,344	\$0	\$10,344	\$0
Purpose: CBA						
2200-2299	Instructional Staff Services	06	\$5,317	\$0	\$5,317	\$0
Purpose: CBA						
2800-2999	Support Service, Central and Other	06	\$30,707	\$0	\$30,707	\$0
Purpose: CBA						
9992	Deficit Appropriation	05	\$95,749	\$0	\$95,749	\$0
Purpose: Prospect Mountain Open enrollment tuition						
9992	Deficit Appropriation	04	\$633,362	\$0	\$633,362	\$0
Purpose: Deficit Appropriation						
Total Proposed Individual Articles			\$1,026,358	\$0	\$1,026,358	\$0



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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
<b>Local Sources</b>					
1300-1349	Tuition		\$0	\$0	\$0
1400-1449	Transportation Fees		\$0	\$0	\$0
1500-1599	Earnings on Investments	03	\$100	\$140	\$140
1600-1699	Food Service Sales		\$40,000	\$40,000	\$40,000
1700-1799	Student Activities		\$0	\$0	\$0
1800-1899	Community Service Activities		\$0	\$0	\$0
1900-1999	Other Local Sources	03	\$14,400	\$14,400	\$14,400
<b>Local Sources Subtotal</b>			<b>\$54,500</b>	<b>\$54,540</b>	<b>\$54,540</b>
<b>State Sources</b>					
3210	School Building Aid		\$0	\$0	\$0
3215	Kindergarten Building Aid		\$0	\$0	\$0
3220	Kindergarten Aid		\$0	\$0	\$0
3230	Special Education Aid	03	\$214,449	\$200,000	\$200,000
3240-3249	Vocational Aid	03	\$3,000	\$3,000	\$3,000
3250	Adult Education		\$0	\$0	\$0
3260	Child Nutrition		\$2,000	\$2,000	\$2,000
3270	Driver Education		\$0	\$0	\$0
3290-3299	Other State Sources	03	\$2,133	\$2,133	\$2,133
<b>State Sources Subtotal</b>			<b>\$221,582</b>	<b>\$207,133</b>	<b>\$207,133</b>



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**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
<b>Federal Sources</b>					
4100-4539	Federal Program Grants		\$250,000	\$250,000	\$250,000
4540	Vocational Education		\$0	\$0	\$0
4550	Adult Education		\$0	\$0	\$0
4560	Child Nutrition		\$50,500	\$50,500	\$50,500
4570	Disabilities Programs		\$0	\$0	\$0
4580	Medicaid Distribution	03	\$30,000	\$30,000	\$30,000
4590-4999	Other Federal Sources (non-4810)	03	\$0	\$0	\$0
4810	Federal Forest Reserve		\$0	\$0	\$0
	<b>Federal Sources Subtotal</b>		<b>\$330,500</b>	<b>\$330,500</b>	<b>\$330,500</b>
<b>Other Financing Sources</b>					
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		\$0	\$0	\$0
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
	<b>Other Financing Sources Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total Estimated Revenues and Credits</b>		<b>\$606,562</b>	<b>\$592,173</b>	<b>\$592,173</b>





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**Budget Summary**

Item	School Board	Budget Committee
	Period ending 6/30/2027 (Recommended)	Period ending 6/30/2027 (Recommended)
Operating Budget Appropriations	\$12,197,846	\$12,197,846
Special Warrant Articles	\$0	\$0
Individual Warrant Articles	\$1,026,358	\$1,026,358
Total Appropriations	\$13,224,204	\$13,224,204
Less Amount of Estimated Revenues & Credits	\$592,173	\$592,173
Less Amount of State Education Tax/Grant	\$4,869,794	\$4,869,794
<b>Estimated Amount of Taxes to be Raised</b>	<b>\$7,762,237</b>	<b>\$7,762,237</b>



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**Supplemental Schedule**

<b>1. Total Recommended by Budget Committee</b>	<b>\$13,224,204</b>
<b>Less Exclusions:</b>	
2. Principal: Long-Term Bonds & Notes	\$0
3. Interest: Long-Term Bonds & Notes	\$0
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> )	\$0
<b>7. Amount Recommended, Less Exclusions (<i>Line 1 less Line 6</i>)</b>	<b>\$13,224,204</b>
8. 10% of Amount Recommended, Less Exclusions ( <i>Line 7 x 10%</i> )	\$1,322,420
<b>Collective Bargaining Cost Items:</b>	
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
<b>12. Bond Override (RSA 32:18-a), Amount Voted</b>	<b>\$0</b>
<b>Maximum Allowable Appropriations Voted at Meeting:</b> <i>(Line 1 + Line 8 + Line 11 + Line 12)</i>	<b>\$14,546,624</b>