



**Proposed Budget**  
**Westmoreland**

If you have recently made changes to your proposed warrant articles, you must click the "View/Calculate" button at the bottom of the budget tab in the portal to ensure that the values in this report have been updated.

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THE PROPOSED BUDGET PROCESS MUST BE COMPLETED IN  
THE TAX RATE SETTING PORTAL BEFORE A FINAL REPORT  
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AND PUBLIC POSTING

**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

2025  
MS-737

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Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2024	Appropriations for period ending 12/31/2024	Selectmen's	Selectmen's	Budget	Budget
					Appropriations for period ending 12/31/2025 (Recommended)	Appropriations for period ending 12/31/2025 (Not Recommended)	Committee's Appropriations for period ending 12/31/2025 (Recommended)	Committee's Appropriations for period ending 12/31/2025 (Not Recommended)
General Government								
4130	Executive	04	\$0	\$100,624	\$111,261	\$0	\$111,261	\$0
4140	Election, Registration, and Vital Statistics	04	\$0	\$50,791	\$51,558	\$0	\$51,558	\$0
4150	Financial Administration	04	\$0	\$65,621	\$66,697	\$0	\$66,697	\$0
4152	Property Assessment		\$0	\$0	\$0	\$0	\$0	\$0
4153	Legal Expense	04	\$0	\$10,000	\$12,000	\$0	\$12,000	\$0
4155	Personnel Administration	04	\$0	\$131,715	\$137,471	\$0	\$137,471	\$0
4191	Planning and Zoning	04	\$0	\$7,690	\$14,335	\$0	\$14,335	\$0
4194	General Government Buildings	04	\$0	\$35,035	\$40,800	\$0	\$40,800	\$0
4195	Cemeteries	04	\$0	\$15,740	\$15,740	\$0	\$15,740	\$0
4196	Insurance Not Otherwise Allocated	04	\$0	\$17,561	\$21,090	\$0	\$21,090	\$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			\$0	\$434,777	\$470,952	\$0	\$470,952	\$0
Public Safety								
4210	Police	04	\$0	\$1	\$1	\$0	\$1	\$0
4215	Ambulances	04	\$0	\$9,520	\$12,800	\$0	\$12,800	\$0
4220	Fire	04	\$0	\$49,345	\$58,974	\$0	\$58,974	\$0
4240	Building Inspection	04	\$0	\$4,000	\$5,200	\$0	\$5,200	\$0
4290	Emergency Management	04	\$0	\$4,200	\$3,900	\$0	\$3,900	\$0
4299	Other Public Safety	04	\$0	\$26,256	\$27,831	\$0	\$27,831	\$0
Public Safety Subtotal			\$0	\$93,322	\$108,706	\$0	\$108,706	\$0



## Appropriations

Account	Purpose	Article	Actual	Appropriations	Selectmen's	Selectmen's	Budget	Budget
			Expenditures for period ending 12/31/2024	for period ending 12/31/2024	Appropriations for period ending 12/31/2025 (Recommended)	Appropriations for period ending 12/31/2025 (Not Recommended)	Committee's Appropriations for period ending 12/31/2025 (Recommended)	Committee's Appropriations for period ending 12/31/2025 (Not Recommended)
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	04	\$0	\$197,397	\$207,600	\$0	\$207,600	\$0
4312	Highways and Streets	04	\$0	\$521,918	\$527,567	\$0	\$527,567	\$0
4313	Bridges		\$0	\$0	\$0	\$0	\$0	\$0
4316	Street Lighting	04	\$0	\$4,000	\$4,500	\$0	\$4,500	\$0
4319	Other Highway, Streets, and Bridges		\$0	\$0	\$0	\$0	\$0	\$0
Highways and Streets Subtotal			\$0	\$723,315	\$739,667	\$0	\$739,667	\$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	04	\$0	\$113,391	\$112,697	\$0	\$112,697	\$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			\$0	\$113,391	\$112,697	\$0	\$112,697	\$0



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					Appropriations for period ending 12/31/2025 (Recommended)	Appropriations for period ending 12/31/2025 (Not Recommended)	Committee's Appropriations for period ending 12/31/2025 (Recommended)	Committee's Appropriations for period ending 12/31/2025 (Not Recommended)
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	04	\$0	\$240	\$1,240	\$0	\$1,240	\$0
4414	Pest Control	04	\$0	\$200	\$200	\$0	\$200	\$0
4415	Health Agencies and Hospitals	04	\$0	\$5,000	\$6,000	\$0	\$6,000	\$0
4419	Other Health		\$0	\$0	\$0	\$0	\$0	\$0
Health Subtotal			\$0	\$5,440	\$7,440	\$0	\$7,440	\$0



## Appropriations

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					Appropriations for period ending 12/31/2025 (Recommended)	Appropriations for period ending 12/31/2025 (Not Recommended)	Committee's Appropriations for period ending 12/31/2025 (Recommended)	Committee's Appropriations for period ending 12/31/2025 (Not Recommended)
Welfare								
4441	Welfare Administration	04	\$0	\$240	\$240	\$0	\$240	\$0
4442	Direct Assistance	04	\$0	\$1,000	\$2,000	\$0	\$2,000	\$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			\$0	\$1,240	\$2,240	\$0	\$2,240	\$0
Culture and Recreation								
4520	Parks and Recreation	04	\$0	\$1,800	\$2,600	\$0	\$2,600	\$0
4550	Library	04	\$0	\$41,838	\$43,644	\$0	\$43,644	\$0
4583	Patriotic Purposes	04	\$0	\$800	\$800	\$0	\$800	\$0
4589	Other Culture and Recreation	04	\$0	\$0	\$5,500	\$0	\$5,500	\$0
Culture and Recreation Subtotal			\$0	\$44,438	\$52,544	\$0	\$52,544	\$0
Conservation and Development								
4611	Conservation Administration	04	\$0	\$870	\$870	\$0	\$870	\$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			\$0	\$870	\$870	\$0	\$870	\$0



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Appropriations

Account	Purpose	Article	Actual	Appropriations	Selectmen's	Selectmen's	Budget	Budget
			Expenditures for period ending 12/31/2024	for period ending 12/31/2024	Appropriations for period ending 12/31/2025 (Recommended)	Appropriations for period ending 12/31/2025 (Not Recommended)	Committee's Appropriations for period ending 12/31/2025 (Recommended)	Committee's Appropriations for period ending 12/31/2025 (Not Recommended)
Debt Service								
4711	Principal - Long Term Bonds, Notes, and Other Debt	04	\$0	\$202,636	\$203,876	\$0	\$203,876	\$0
4721	Interest - Long Term Bonds, Notes, and Other Debt	04	\$0	\$124,489	\$116,695	\$0	\$116,695	\$0
4723	Interest on Tax and Revenue Anticipation Notes	04	\$0	\$1	\$1	\$0	\$1	\$0
4790	Other Debt Service Charges		\$0	\$0	\$0	\$0	\$0	\$0
Debt Service Subtotal			\$0	\$327,126	\$320,572	\$0	\$320,572	\$0
Capital Outlay								
4901	Land		\$0	\$0	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$0	\$167,750	\$0	\$0	\$0	\$0
4903	Buildings		\$0	\$151,254	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$0	\$33,711	\$0	\$0	\$0	\$0
Capital Outlay Subtotal			\$0	\$352,715	\$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 Agency Funds		\$0	\$0	\$0	\$0	\$0	\$0
Operating Transfers Out Subtotal			\$0	\$0	\$0	\$0	\$0	\$0
Total Operating Budget Appropriations					\$1,815,688	\$0	\$1,815,688	\$0



### Special Warrant Articles

Account	Purpose	Article	Selectmen's Appropriations for period ending 12/31/2025 (Recommended)	Selectmen's Appropriations for period ending 12/31/2025 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2025 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2025 (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
4915	To Capital Reserve Funds	06	\$30,000	\$0	\$30,000	\$0
		<i>Purpose: Town Hall Repair CR</i>				
4915	To Capital Reserve Funds	08	\$20,000	\$0	\$20,000	\$0
		<i>Purpose: Highway Equipment CR</i>				
4915	To Capital Reserve Funds	09	\$20,000	\$0	\$20,000	\$0
		<i>Purpose: Bridge Reconstruction CR</i>				
4915	To Capital Reserve Funds	10	\$20,000	\$0	\$20,000	\$0
		<i>Purpose: Fire Equipment CR</i>				
4915	To Capital Reserve Funds	14	\$10,000	\$0	\$10,000	\$0
		<i>Purpose: Recreation CR</i>				
4916	To Expendable Trusts	15	\$10,000	\$0	\$10,000	\$0
		<i>Purpose: Grant Matching Fund</i>				
Total Proposed Special Articles			\$110,000	\$0	\$110,000	\$0



Individual Warrant Articles

Account	Purpose	Article	Selectmen's Appropriations for period ending 12/31/2025 (Recommended)	Selectmen's Appropriations for period ending 12/31/2025 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2025 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2025 (Not Recommended)
4903	Buildings	12 <i>Purpose: Cemetery Fence</i>	\$15,500	\$0	\$15,500	\$0
4903	Buildings	07 <i>Purpose: Highway Garage Bathroom</i>	\$21,600	\$0	\$21,600	\$0
4903	Buildings	13 <i>Purpose: Highway Garage Septic</i>	\$15,070	\$0	\$15,070	\$0
4903	Buildings	05 <i>Purpose: Town Hall Exterior Painting</i>	\$34,950	\$0	\$34,950	\$0
4903	Buildings	11 <i>Purpose: Highway Garage Well</i>	\$17,110	\$0	\$17,110	\$0
4909	Improvements Other than Buildings	16 <i>Purpose: Initiate a Pay-As-You-Throw Program</i>	\$8,500	\$0	\$8,500	\$0
Total Proposed Individual Articles			\$112,730	\$0	\$112,730	\$0





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Revenue Administration

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**MS-737**

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**Revenues**

Account	Source	Article	Actual Revenues for period ending 12/31/2024	Selectmen's Estimated Revenues for period ending 12/31/2025	Budget Committee's Estimated Revenues for period ending 12/31/2025
<b>Taxes</b>					
3120	Land Use Change Taxes for General Fund	04	\$0	\$6,000	\$6,000
3180	Resident Taxes		\$0	\$0	\$0
3185	Yield Taxes	04	\$0	\$18,000	\$18,000
3186	Payment in Lieu of Taxes		\$0	\$0	\$0
3187	Excavation Tax	04	\$0	\$680	\$680
3189	Other Taxes		\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	04	\$0	\$15,000	\$15,000
<b>Taxes Subtotal</b>			<b>\$0</b>	<b>\$39,680</b>	<b>\$39,680</b>
<b>Licenses, Permits, and Fees</b>					
3210	Business Licenses and Permits	04	\$0	\$825	\$825
3220	Motor Vehicle Permit Fees	04	\$0	\$412,900	\$412,900
3230	Building Permits	04	\$0	\$2,800	\$2,800
3290	Other Licenses, Permits, and Fees	04	\$0	\$115,710	\$115,710
<b>Licenses, Permits, and Fees Subtotal</b>			<b>\$0</b>	<b>\$532,235</b>	<b>\$532,235</b>
<b>From Federal Government</b>					
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		\$0	\$0	\$0
<b>From Federal Government Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>State Sources</b>					
3351	Shared Revenues - Block Grant		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	04	\$0	\$165,000	\$165,000
3353	Highway Block Grant	04	\$0	\$84,661	\$84,661
3354	Water Pollution Grant		\$0	\$0	\$0
3355	Housing and Community Development		\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement	04	\$0	\$10	\$10



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Account	Source	Article	Actual Revenues for period ending 12/31/2024	Selectmen's Estimated Revenues for period ending 12/31/2025	Budget Committee's Estimated Revenues for period ending 12/31/2025
<b>State Sources</b>					
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		\$0	\$0	\$0
3379	Intergovernmental Revenues - Other		\$0	\$0	\$0
<b>State Sources Subtotal</b>			<b>\$0</b>	<b>\$249,671</b>	<b>\$249,671</b>
<b>Charges for Services</b>					
3401	Income from Departments	04	\$0	\$1,600	\$1,600
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
<b>Charges for Services Subtotal</b>			<b>\$0</b>	<b>\$1,600</b>	<b>\$1,600</b>
<b>Miscellaneous Revenues</b>					
3500	Special Assessments		\$0	\$0	\$0
3501	Sale of Municipal Property		\$0	\$0	\$0
3502	Interest on Investments	04	\$0	\$20,000	\$20,000
3503	Rents of Property	04	\$0	\$7,700	\$7,700
3504	Fines and Forfeits	04	\$0	\$1,200	\$1,200
3506	Insurance Dividends and Reimbursements		\$0	\$0	\$0
3508	Contributions and Donations		\$0	\$0	\$0
3509	Revenue from Misc Sources Not Otherwise Classified	04	\$0	\$155	\$155
<b>Miscellaneous Revenues Subtotal</b>			<b>\$0</b>	<b>\$29,055</b>	<b>\$29,055</b>
<b>Interfund Operating Transfers In</b>					
3911	From Revolving Funds		\$0	\$0	\$0



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<b>Interfund Operating Transfers In</b>					
3912	From Special Revenue Funds		\$0	\$0	\$0
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	04	\$0	\$5,532	\$5,532
3917	From Conservation Funds		\$0	\$0	\$0
<b>Interfund Operating Transfers In Subtotal</b>			<b>\$0</b>	<b>\$5,532</b>	<b>\$5,532</b>
<b>Other Financing Sources</b>					
3934	Proceeds from Long-Term Notes/Bonds/Other Sources		\$0	\$0	\$0
9998	Amount Voted from Fund Balance		\$0	\$0	\$0
9999	Fund Balance to Reduce Taxes	04	\$0	\$30,000	\$30,000
<b>Other Financing Sources Subtotal</b>			<b>\$0</b>	<b>\$30,000</b>	<b>\$30,000</b>
<b>Total Estimated Revenues and Credits</b>			<b>\$0</b>	<b>\$887,773</b>	<b>\$887,773</b>



**Budget Summary**

<b>Item</b>	<b>Selectmen's Period ending 12/31/2025 (Recommended)</b>	<b>Budget Committee's Period ending 12/31/2025 (Recommended)</b>
Operating Budget Appropriations	\$1,815,688	\$1,815,688
Special Warrant Articles	\$110,000	\$110,000
Individual Warrant Articles	\$112,730	\$112,730
Total Appropriations	\$2,038,418	\$2,038,418
Less Amount of Estimated Revenues & Credits	\$887,773	\$887,773
<b>Estimated Amount of Taxes to be Raised</b>	<b>\$1,150,645</b>	<b>\$1,150,645</b>



**Supplemental Schedule**

<b>1. Total Recommended by Budget Committee</b>	<b>\$2,038,418</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>\$0</b>
8. 10% of Amount Recommended, Less Exclusions <i>(Line 7 x 10%)</i>	\$0
<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: <i>(Line 1 + Line 8 + Line 11 + Line 12)</i></b>	<b>\$0</b>