



New Hampshire
 Department of
 Revenue Administration

2026
 MS-27

Proposed Budget

Westmoreland 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: _____

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
JOHN SNIBBARD	Budget Comm / SELECTMAN	
Susan Finnegard	Budget Comm Chair	
Will Case	Budget Comm.	
LEVIN ROUSEL	BUDGET COMMITTEE	
CHRISTINE ANDANAR-ANDREWS	Budget Committee	

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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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)	School Board's Appropriations for period ending 6/30/2027	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	02	\$1,946,474	\$2,264,619	\$2,245,367	\$0	\$0	\$2,245,367	\$0	
1200-1299	Special Programs	02	\$568,940	\$578,036	\$684,979	\$0	\$0	\$684,979	\$0	
1300-1399	Vocational Programs		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1400-1499	Other Programs	02	\$35,337	\$46,672	\$50,942	\$0	\$0	\$50,942	\$0	
1500-1599	Non-Public Programs	02	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1600-1699	Adult/Continuing Education Programs	02	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1700-1799	Community/Junior College Education Programs		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1800-1899	Community Service Programs		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	Instruction Subtotal		\$2,550,751	\$2,889,327	\$2,981,288	\$0	\$0	\$2,981,288	\$0	
Support Services										
2000-2199	Student Support Services	02	\$230,410	\$263,762	\$259,514	\$0	\$0	\$259,514	\$0	
2200-2299	Instructional Staff Services	02	\$114,432	\$136,703	\$149,878	\$0	\$0	\$149,878	\$0	
	Support Services Subtotal		\$344,842	\$400,465	\$409,392	\$0	\$0	\$409,392	\$0	
General Administration										
2310 (840)	School Board Contingency		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2310-2319	Other School Board	02	\$15,235	\$35,464	\$35,478	\$0	\$0	\$35,478	\$0	
	General Administration Subtotal		\$15,235	\$35,464	\$35,478	\$0	\$0	\$35,478	\$0	



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Executive Administration								
2320 (310)	SAU Management Services	02	\$178,538	\$187,672	\$199,369	\$0	\$199,369	\$0
2320-2399	All Other Administration	02	\$4,000	\$10,000	\$10,000	\$0	\$10,000	\$0
2400-2499	School Administration Service	02	\$260,280	\$272,401	\$284,022	\$0	\$284,022	\$0
2500-2599	Business		\$0	\$0	\$0	\$0	\$0	\$0
2600-2699	Plant Operations and Maintenance	02	\$221,903	\$229,642	\$224,441	\$0	\$224,441	\$0
2700-2799	Student Transportation	02	\$260,832	\$272,637	\$283,350	\$0	\$283,350	\$0
2800-2999	Support Service, Central and Other	02	\$1,064	\$1,000	\$1,000	\$0	\$1,000	\$0
	Executive Administration Subtotal		\$926,617	\$973,352	\$1,002,182	\$0	\$1,002,182	\$0
Non-Instructional Services								
3100	Food Service Operations		\$0	\$0	\$0	\$0	\$0	\$0
3200	Enterprise Operations		\$0	\$0	\$0	\$0	\$0	\$0
	Non-Instructional Services Subtotal		\$0	\$0	\$0	\$0	\$0	\$0
Facilities Acquisition and Construction								
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		\$0	\$0	\$0	\$0	\$0	\$0
4900	Other Facilities Acquisition and Construction		\$0	\$0	\$0	\$0	\$0	\$0
	Facilities Acquisition and Construction Subtotal		\$0	\$0	\$0	\$0	\$0	\$0
Other Outlays								
5110	Debt Service - Principal		\$0	\$0	\$0	\$0	\$0	\$0
5120	Debt Service - Interest		\$0	\$0	\$0	\$0	\$0	\$0
	Other Outlays Subtotal		\$0	\$0	\$0	\$0	\$0	\$0



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Fund Transfers								
5220-5221	To Food Service	02	\$37,274	\$110,000	\$110,000	\$0	\$110,000	\$0
5222-5229	To Other Special Revenue	02	\$0	\$90,000	\$90,000	\$0	\$90,000	\$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		\$37,274	\$200,000	\$200,000	\$0	\$200,000	\$0
	Total Operating Budget Appropriations			\$4,628,340	\$0	\$4,628,340	\$0	\$0



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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)
5251	To Capital Reserve Fund		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5252	To Expendable Trust Fund		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5253	To Non-Expendable Trust Fund		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5251	To Capital Reserve Fund	05	\$50,000	\$0	\$0	\$0	\$50,000	\$0	\$0	\$0
<i>Purpose: Capital Reserve Fund</i>										
5252	To Expendable Trusts/Fiduciary Funds	04	\$50,000	\$0	\$0	\$0	\$50,000	\$0	\$0	\$0
<i>Purpose: Special Education and Tuition Trust Fund</i>										
Total Proposed Special Articles			\$100,000	\$0	\$0	\$0	\$100,000	\$0	\$0	\$0



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Individual Warrant Articles

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			(Recommended)	(Not Recommended)	(Recommended)	(Not Recommended)	(Recommended)	(Not Recommended)	(Recommended)	(Not Recommended)
			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Proposed Individual Articles			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0