

**FY 26 REVENUE FORECAST**

Revenue Type	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Projections	% Increase
<b>General Fund Revenue</b>						
RE&PP	\$ 30,138,729.28	\$ 31,473,085.79	\$ 32,789,123.00	\$ 33,908,851.08	\$ 35,556,572.36	4.63%
Tax Liens	\$ 115,201.14	\$ 91,361.82	\$ -			
MV Excise	\$ 2,186,791.19	\$ 2,220,274.31	\$ 2,200,000.00	\$ 2,280,000.00	\$ 2,600,000.00	12.31%
Other Ex	\$ 253,769.51	\$ 282,792.65	\$ 260,000.00	\$ 417,000.00	\$ 420,000.00	0.71%
Cannabis Excise	\$ 213,594.86	\$ 231,446.33	\$ 275,000.00	\$ 400,000.00	\$ 400,000.00	0.00%
Cannabis Impact Fee	\$ 618,012.29	\$ 408,700.85	\$ -	\$ -		
Pen & Int	\$ 120,824.40	\$ 159,452.26	\$ 159,000.00	\$ 232,000.00	\$ 200,000.00	-16.00%
Fees	\$ 119,679.84	\$ 94,126.62	\$ 94,000.00	\$ 75,000.00	\$ 75,000.00	0.00%
Licenses & Permits	\$ 621,759.75	\$ 809,392.32	\$ 797,000.00	\$ 820,000.00	\$ 1,200,000.00	31.67%
Other Dept Rev	\$ 261,203.14	\$ 334,726.92	\$ 334,000.00	\$ 300,000.00	\$ 300,000.00	0.00%
Earnings on Investments	\$ 75,246.82	\$ 161,873.60	\$ 145,200.00	\$ 300,000.00	\$ 550,000.00	45.45%
Fines & Fore	\$ 18,207.28	\$ 37,798.49	\$ 45,000.00	\$ 40,000.00	\$ 40,000.00	0.00%
Miscellaneous Revenue	\$ 645,654.23	\$ 177,288.70	\$ 232,000.00	\$ 200,000.00	\$ 200,000.00	0.00%
Bond Premium / Proceeds	\$ 1,091,948.22	\$ 7,060,830.00				
TMS Feasability	\$ 332,967.00	\$ 3,566,469.63				
Cem Rev	\$ 11,935.00	\$ 14,310.00	\$ 10,200.00	\$ 11,000.00	\$ 12,500.00	12.00%
Lib Rev	\$ 1,358.95	\$ 1,632.35	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	0.00%
Medicaid Reimbursement	\$ 127,991.80	\$ 327,027.97	\$ 266,000.00	\$ 150,000.00	\$ 200,000.00	25.00%
Cherry Sheet	\$ 8,870,109.00	\$ 9,357,730.99	\$ 9,640,685.00	\$ 9,572,928.00	\$ 9,872,519.00	3.03%
Cherry Sheet Charges & Assessments			\$ (2,067,320.00)	\$ (1,959,438.00)	\$ (2,109,597.00)	7.12%
Transfer	\$ 207,123.01	\$ 194,826.03				
Rentals	\$ 123,395.88	\$ 126,480.78	\$ 127,946.00	\$ 127,500.00	\$ 127,500.00	0.00%
PILOT	\$ 58,551.93	\$ 35,917.52	\$ 35,900.00	\$ 35,000.00	\$ 20,000.00	-75.00%
Other Available Sources	-	-	\$ 555,891.00	\$ 450,000.00	\$ 450,000.00	0.00%
Excluded Debt			\$ 591,034.00	\$ 1,831,338.33	\$ 1,970,169.72	7.05%
<b>General Fund Revenue Total (FY25)</b>					<b>\$ 52,086,664.08</b>	
<b>Other Revenue</b>						
CPA	\$ 964,704.12	\$ 1,172,611.45	\$ 1,224,981.58			
Sewer	\$ 1,565,268.94	\$ 1,641,679.99	\$ 1,798,050.16			
Sewer Betterments	\$ 606,899.40	\$ 3,185,306.30	\$ 1,152,376.26			
Ambulance	\$ 521,178.73	\$ 583,457.83	\$ 639,091.17			
<b>Other Revenue Total</b>						

**FY 2026 General Fund Expenditures**

<b>Department</b>	<b>Salary Total</b>	<b>Expense Total</b>	<b>FY26 Proposed Budget</b>	<b>FY25 Appropriated</b>	<b>\$ Increase</b>	<b>% Increase</b>
School Department	\$ -	\$ 24,097,403.73	\$ 24,097,403.73	\$ 23,463,879.00	\$ 633,524.73	2.70%
Greater Lowell Tech	\$ -	\$ 1,794,021.60	\$ 1,794,021.60	\$ 1,708,592.00	\$ 85,429.60	5.00%
Accounting	\$ 173,769.00	\$ 47,750.00	\$ 221,519.00	\$ 207,079.00	\$ 14,440.00	6.97%
Administration	\$ 350,639.00	\$ 2,000.00	\$ 352,639.00	\$ 342,027.00	\$ 10,612.00	3.10%
Town Moderator	\$ 500.00	\$ -	\$ 500.00	\$ 500.00	\$ -	0.00%
Select Board	\$ 8,000.00	\$ 19,500.00	\$ 27,500.00	\$ 32,000.00	\$ (4,500.00)	-14.06%
Finance Committee	\$ -	\$ 525.00	\$ 525.00	\$ 525.00	\$ -	0.00%
FinCom Reserve Fund	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Town Counsel		\$ 55,500.00	\$ 55,500.00	\$ 50,500.00	\$ 5,000.00	9.90%
Legal Services	\$ -	\$ 60,000.00	\$ 60,000.00	\$ 60,000.00	\$ -	0.00%
Public Buildings (Facilities)	\$ 120,486.00	\$ 163,250.00	\$ 283,736.00	\$ 161,500.00	\$ 122,236.00	75.69%
Town Reports	\$ -	\$ 950.00	\$ 950.00	\$ 1,500.00	\$ (550.00)	-36.67%
Forestry	\$ -	\$ 15,000.00	\$ 15,000.00	\$ 10,500.00	\$ 4,500.00	42.86%
Historical Commission Expense	\$ -	\$ 900.00	\$ 900.00	\$ 900.00	\$ -	0.00%
Memorial Day Committee	\$ -	\$ 900.00	\$ 900.00	\$ 900.00	\$ -	0.00%
Intergov Assessments	\$ -	\$ 4,994.00	\$ 4,994.00	\$ 4,624.00	\$ 370.00	8.00%
Assessors	\$ 168,036.00	\$ 65,071.00	\$ 233,107.00	\$ 218,502.00	\$ 14,605.00	6.68%
Waste Collection & Disposal	\$ 500.00	\$ 1,368,064.00	\$ 1,368,564.00	\$ 1,367,917.00	\$ 647.00	0.05%
Board of Health	\$ 132,457.00	\$ 39,950.00	\$ 172,407.00	\$ 166,213.00	\$ 6,194.00	3.73%
Building Department	\$ 223,512.00	\$ 22,900.00	\$ 246,412.00	\$ 235,528.00	\$ 10,884.00	4.62%
Conservation	\$ 74,762.00	\$ 13,400.00	\$ 88,162.00	\$ 84,973.00	\$ 3,189.00	3.75%
Council on Aging	\$ 136,224.00	\$ 29,200.00	\$ 165,424.00	\$ 158,542.00	\$ 6,882.00	4.34%
DPW Admin/Engineering	\$ 180,659.00	\$ 207,300.00	\$ 387,959.00	\$ 424,411.00	\$ (36,452.00)	-8.59%
Stormwater	\$ -	\$ 83,300.00	\$ 83,300.00	\$ 88,300.00	\$ (5,000.00)	-5.66%
Fire Dept.	\$ 1,256,520.00	\$ 224,500.00	\$ 1,481,020.00	\$ 1,432,450.00	\$ 48,570.00	3.39%
Emergency Management	\$ 4,500.00	\$ 5,850.00	\$ 10,350.00	\$ 8,850.00	\$ 1,500.00	16.95%
Highway Department	\$ 663,701.00	\$ 232,350.00	\$ 896,051.00	\$ 985,967.00	\$ (89,916.00)	-9.12%
Snow and Ice	\$ 37,500.00	\$ 212,500.00	\$ 250,000.00	\$ 250,000.00	\$ -	0.00%
Street Lighting	\$ -	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ -	0.00%
Vehicle Maintenance	\$ -	\$ 117,000.00	\$ 117,000.00	\$ 109,000.00	\$ 8,000.00	7.34%
Personnel	\$ 89,087.00	\$ 9,212,162.00	\$ 9,301,249.00	\$ 8,648,302.00	\$ 652,947.00	7.55%
Information Technology	\$ 156,998.50	\$ 267,264.29	\$ 424,262.79	\$ 383,908.63	\$ 40,354.16	10.51%

Library Department	\$ 391,096.00	\$ 137,108.00	\$ 528,204.00	\$ 496,761.00	\$ 31,443.00	6.33%
Planning Board	\$ 144,482.00	\$ 18,068.00	\$ 162,550.00	\$ 162,550.00	\$ -	0.00%
Zoning Board of Appeals	\$ -	\$ 1,350.00	\$ 1,350.00	\$ 1,350.00	\$ -	0.00%
Police Department	\$ 2,968,132.00	\$ 475,021.00	\$ 3,443,153.00	\$ 3,244,584.00	\$ 198,569.00	6.12%
Communications	\$ 599,698.00	\$ 87,040.00	\$ 686,738.00	\$ 624,554.00	\$ 62,184.00	9.96%
SRO	\$ 317,346.00	\$ 19,100.00	\$ 336,446.00	\$ 309,201.00	\$ 27,245.00	8.81%
Animal Control	\$ 36,466.00	\$ 1,500.00	\$ 37,966.00	\$ 33,788.00	\$ 4,178.00	12.37%
Recreation	\$ 89,233.00	\$ 138,250.00	\$ 227,483.00	\$ 223,839.00	\$ 3,644.00	1.63%
Town Clerk	\$ 128,891.00	\$ 28,910.00	\$ 157,801.00	\$ 157,178.00	\$ 623.00	0.40%
Treasurer/Collector	\$ 205,920.00	\$ 67,300.00	\$ 273,220.00	\$ 261,321.00	\$ 11,899.00	4.55%
Veterans Agent	\$ 94,120.00	\$ 159,900.00	\$ 254,020.00	\$ 249,315.00	\$ 4,705.00	1.89%
Cemetery	\$ 29,000.00	\$ 22,150.00	\$ 51,150.00	\$ 41,641.25	\$ 9,508.75	22.83%
Debt Principal			\$ 636,828.97	\$ 810,000.00	\$ (173,171.03)	-21.38%
Debt Interest			\$ 70,904.94	\$ 76,262.50	\$ (5,357.56)	-7.03%
Cherry Sheet Offsets			\$ -	\$ 340,950.00	\$ (340,950.00)	-100.00%
Exempt Debt Service			\$ 1,970,169.72	\$ 1,231,338.33	\$ 738,831.39	60.00%
GF Middle School Debt Off Set			\$ 900,000.00			
		<b>FY25 General Fund Total</b>	<b>\$ 51,899,340.75</b>			

**FY26 Enterprise Fund Expenses**

Department	Salary Total	Expense Total	FY26 Proposed Budget	FY24 Appropriated	\$ Increase	% Increase
Sewer Enterprise Fund	\$ 362,204.00	\$ 3,382,524.00	\$ 3,744,728.00	\$ 3,970,354.00	\$ (225,626.00)	-6.03%
Ambulance Enterprise Fund	\$ 615,425.00	\$ 75,100.00	\$ 690,525.00	\$ 671,310.00	\$ 19,215.00	2.78%
PEG Enterprise Fund	\$ 121,269.00	\$ 38,418.00	\$ 159,687.00	\$ 190,029.00	\$ (30,342.00)	-19.00%