

FY27 Budget Forecast							
Revenue Type	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Projection	% Increase	
General Fund Revenue							
RE&PP	\$ 31,473,086	\$ 33,102,443	\$ 34,302,011	\$ 35,959,561	\$ 37,261,885	3.62%	
Tax Liens	\$ 91,362	\$ -				0.00%	
MV Excise	\$ 2,220,274	\$ 2,302,685	\$ 2,519,302	\$ 2,600,000	\$ 2,665,000	2.50%	
Other Ex	\$ 282,793	\$ 411,526	\$ 399,714	\$ 420,000	\$ 400,000	-4.76%	
Cannabis Excise	\$ 231,446	\$ 253,680	\$ 230,261	\$ 400,000	\$ 400,000	0.00%	
Cannabis Impact Fee	\$ 408,701	\$ -	\$ -			0.00%	
Pen & Int	\$ 159,452	\$ 194,712	\$ 199,374	\$ 200,000	\$ 200,000	0.00%	
Fees	\$ 94,127	\$ 73,918	\$ 31,372	\$ 75,000	\$ 50,000	-33.33%	
Licenses & Permits	\$ 809,392	\$ 1,023,183	\$ 1,106,522	\$ 1,200,000	\$ 1,450,000	20.83%	
Other Dept Rev	\$ 334,727	\$ 343,365	\$ 414,881	\$ 300,000	\$ 375,000	25.00%	
Earnings on Investments	\$ 161,874	\$ 270,373	\$ 527,289	\$ 550,000	\$ 550,000	0.00%	
Fines & Fore	\$ 37,798	\$ 24,245	\$ 22,591	\$ 40,000	\$ 25,000	-37.50%	
Miscellaneous Revenue	\$ 177,289	\$ 196,995	\$ 45,435	\$ 200,000	\$ 50,000	-75.00%	
Bond Premium / Proceeds	\$ 7,060,830					0.00%	
TMS Feasibility	\$ 3,566,470					0.00%	
Cem Rev	\$ 14,310	\$ 10,215	\$ 17,155	\$ 12,500	\$ 17,000	36.00%	
Lib Rev	\$ 1,632	\$ 2,348	\$ 2,301	\$ 2,000	\$ 2,500	25.00%	
Medicaid Reimbursement	\$ 327,028	\$ 189,129	\$ 203,507	\$ 200,000	\$ 205,000	2.50%	
Cherry Sheet	\$ 9,357,731	\$ 9,658,984	\$ 9,671,728	\$ 9,600,000	\$ 9,600,000	0.00%	
Cherry Sheet Charges & Assessments		\$ (2,081,642)	\$ (1,976,840)	\$ (2,000,000)	\$ (2,000,000)	0.00%	
Transfer	\$ 194,826					0.00%	
Rentals	\$ 126,481	\$ 132,011	\$ 121,587	\$ 127,500	\$ 135,000	5.88%	
PILOT	\$ 35,918	\$ 52,571	\$ 4,888	\$ 20,000	\$ 38,705	93.53%	
Other Available Sources	\$ -	\$ 260,279	\$ 225,243	\$ 450,000	\$ 300,296	-33.27%	
Excluded Debt		\$ 335,200	\$ 1,553,126	\$ 2,070,170	\$ 1,970,170	0.00%	
General Fund Revenue Total (FY27)					\$ 53,695,556		
Other Revenue							
CPA	\$ 1,172,611	\$ 1,224,982					
Sewer	\$ 1,641,680	\$ 1,798,050					
Sewer Betterments	\$ 3,185,306	\$ 1,152,376					
Ambulance	\$ 583,458	\$ 639,091					
Other Revenue Total							

FY2027 General Fund Expenditures

Department	Salary Total	Expense Total	FY27 Proposed Budget	FY26 Appropriated	\$ Increase	% Increase
School Department	\$ -	\$ 24,748,034	\$ 24,748,034	\$ 24,097,404	\$ 650,630	2.70%
Greater Lowell Tech	\$ -	\$ 2,461,840	\$ 2,461,840	\$ 2,056,395	\$ 405,445	19.72%
Accounting	\$ 191,722	\$ 49,750	\$ 241,472	\$ 221,519	\$ 19,953	9.01%
Administration	\$ 365,328	\$ 3,500	\$ 368,828	\$ 352,639	\$ 16,189	4.59%
Town Moderator	\$ 500	\$ -	\$ 500	\$ 500	\$ -	0.00%
Select Board	\$ 8,000	\$ 19,500	\$ 27,500	\$ 27,500	\$ -	0.00%
Finance Committee	\$ -	\$ 525	\$ 525	\$ 525	\$ -	0.00%
FinCom Reserve Fund	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Town Counsel	\$ -	\$ 58,200	\$ 58,200	\$ 55,500	\$ 2,700	4.86%
Legal Services	\$ -	\$ 60,000	\$ 60,000	\$ 60,000	\$ -	0.00%
Town Reports	\$ -	\$ 1,000	\$ 1,000	\$ 950	\$ 50	5.26%
Historical Commission Expense	\$ -	\$ 900	\$ 900	\$ 900	\$ -	0.00%
Memorial Day Committee	\$ -	\$ 900	\$ 900	\$ 900	\$ -	0.00%
Intergov Assessments	\$ -	\$ 5,244	\$ 5,244	\$ 4,994	\$ 250	5.01%
Assessors	\$ 176,154	\$ 69,999	\$ 246,153	\$ 233,107	\$ 13,046	5.60%
Waste Collection & Disposal	\$ 500	\$ 1,440,278	\$ 1,440,778	\$ 1,368,564	\$ 72,214	5.28%
Board of Health	\$ 131,966	\$ 39,750	\$ 171,716	\$ 172,407	\$ (691)	-0.40%
Building Department	\$ 232,744	\$ 22,750	\$ 255,494	\$ 246,412	\$ 9,082	3.69%
Conservation	\$ 78,095	\$ 13,400	\$ 91,495	\$ 88,162	\$ 3,333	3.78%
Council on Aging	\$ 142,276	\$ 29,200	\$ 171,476	\$ 165,424	\$ 6,052	3.66%
DPW - Admin/Engineering	\$ 189,360	\$ 8,950	\$ 198,310	\$ 187,959	\$ 10,351	5.51%
DPW - Public Buildings (Facilities)	\$ 133,396	\$ 184,250	\$ 317,646	\$ 283,736	\$ 33,910	11.95%
DPW - Highway Department	\$ 690,065	\$ 236,550	\$ 926,615	\$ 896,051	\$ 30,564	3.41%
DPW - Snow and Ice	\$ 37,500	\$ 212,500	\$ 250,000	\$ 250,000	\$ -	0.00%
DPW - Street Lighting	\$ -	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	0.00%
DPW - Vehicle Maintenance	\$ -	\$ 117,000	\$ 117,000	\$ 117,000	\$ -	0.00%
DPW -Stormwater	\$ -	\$ 96,800	\$ 96,800	\$ 83,300	\$ 13,500	16.21%
DPW - Cemetery	\$ 34,519	\$ 16,800	\$ 51,319	\$ 51,150	\$ 169	0.33%
DPW -Forestry	\$ -	\$ 31,000	\$ 31,000	\$ 15,000	\$ 16,000	106.67%
Fire Dept.	\$ 1,321,481	\$ 241,200	\$ 1,562,681	\$ 1,502,120	\$ 60,561	4.03%
Emergency Management	\$ 4,500	\$ 5,850	\$ 10,350	\$ 10,350	\$ -	0.00%
Personnel	\$ 92,432	\$ 11,119,940	\$ 11,212,372	\$ 9,603,908	\$ 1,608,464	16.75%

Information Technology	\$ 163,419	\$ 295,915	\$ 459,334	\$ 424,263	\$ 35,071	8.27%
Library Department	\$ 403,188	\$ 155,289	\$ 558,477	\$ 528,204	\$ 30,273	5.73%
Planning Board	\$ 150,472	\$ 18,068	\$ 168,540	\$ 162,550	\$ 5,990	3.69%
Zoning Board of Appeals	\$ -	\$ 1,350	\$ 1,350	\$ 1,350	\$ -	0.00%
Police Department	\$ 3,152,192	\$ 518,644	\$ 3,670,836	\$ 3,478,374	\$ 192,462	5.53%
Communications	\$ 690,963	\$ 88,290	\$ 779,253	\$ 689,903	\$ 89,350	12.95%
SRO	\$ 325,441	\$ 19,100	\$ 344,541	\$ 336,554	\$ 7,987	2.37%
Animal Control	\$ -	\$ 39,789	\$ 39,789	\$ 37,966	\$ 1,823	4.80%
Recreation	\$ 93,012	\$ 126,050	\$ 219,062	\$ 227,483	\$ (8,421)	-3.70%
Town Clerk	\$ 164,345	\$ 35,280	\$ 199,625	\$ 157,801	\$ 41,824	26.50%
Collector	\$ 202,999	\$ 9,955	\$ 212,954	\$ 273,220	\$ (60,266)	-22.06%
Veterans Agent	\$ 76,943	\$ 159,900	\$ 236,843	\$ 254,020	\$ (17,177)	-6.76%
Debt Principal	\$ -	\$ 578,325	\$ 578,325	\$ 636,829	\$ (58,504)	-9.19%
Debt Interest	\$ -	\$ 107,166	\$ 107,166	\$ 70,905	\$ 36,261	51.14%
Cherry Sheet Offsets	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Exempt Debt Service	\$ -	\$ 2,070,170	\$ 2,070,170	\$ 1,970,170	\$ 100,000	5.08%
GF Middle School Debt Off Set	\$ -	\$ 900,000	\$ 900,000	\$ 900,000	\$ -	0.00%
Totals	\$ 9,253,512	\$ 46,438,900	\$ 55,692,412	\$ 52,323,967	\$ 3,368,445	6.44%

FY27 Enterprise Fund Expenses

Department	Salary Total	Expense Total	FY27 Proposed Budget	FY26 Appropriated	\$ Increase	% Increase
Sewer Enterprise Fund	\$ 376,336	\$ 3,508,232	\$ 3,884,568	\$ 3,744,728	\$ 139,840	3.60%
Ambulance Enterprise Fund	\$ 641,448	\$ 79,560	\$ 721,008	\$ 690,525	\$ 30,483	4.23%
PEG Enterprise Fund	\$ 127,847	\$ 53,887	\$ 181,734	\$ 159,687	\$ 22,047	13.81%
		Projected Available	\$ 53,695,556			
		Projected Budget	\$ 55,692,412			
		Difference	\$ (1,996,856)			