

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	\$ 2,765,000	6.35%	
Other Ex	\$ 282,793	\$ 411,526	\$ 399,714	\$ 420,000	\$ 400,000	-4.76%	
Cannabis Excise	\$ 231,446	\$ 253,680	\$ 230,261	\$ 400,000	\$ 300,000	-25.00%	
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	\$ 10,165,805	5.89%	
Cherry Sheet Charges & Assessments		\$ (2,081,642)	\$ (1,976,840)	\$ (2,000,000)	\$ (1,943,467)	-2.83%	
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	\$ 467,931	3.98%	
Excluded Debt		\$ 335,200	\$ 1,553,126	\$ 2,070,170	\$ 2,103,825	0.00%	
General Fund Revenue Total (FY27)					\$ 54,619,184		
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	\$ -	\$ 24,548,034.00	\$ 24,548,034.00	\$ 24,097,404	\$ 450,630	1.87%
Greater Lowell Tech	\$ -	\$ 2,362,704.00	\$ 2,362,704.00	\$ 2,056,395	\$ 306,309	14.90%
Accounting	\$ 191,722.00	\$ 49,050.00	\$ 240,772.00	\$ 221,519	\$ 19,253	8.69%
Administration	\$ 365,328.00	\$ 2,000.00	\$ 367,328.00	\$ 352,639	\$ 14,689	4.17%
Town Moderator	\$ 500.00	\$ -	\$ 500.00	\$ 500	\$ -	0.00%
Select Board	\$ 8,000.00	\$ 15,000.00	\$ 23,000.00	\$ 27,500	\$ (4,500)	-16.36%
Finance Committee	\$ -	\$ 375.00	\$ 375.00	\$ 525	\$ (150)	-28.57%
FinCom Reserve Fund	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Town Counsel	\$ -	\$ 58,200.00	\$ 58,200.00	\$ 55,500	\$ 2,700	4.86%
Legal Services	\$ -	\$ 42,500.00	\$ 42,500.00	\$ 60,000	\$ (17,500)	-29.17%
Town Reports	\$ -	\$ 500.00	\$ 500.00	\$ 950	\$ (450)	-47.37%
Historical Commission Expense	\$ -	\$ 450.00	\$ 450.00	\$ 900	\$ (450)	-50.00%
Memorial Day Committee	\$ -	\$ 450.00	\$ 450.00	\$ 900	\$ (450)	-50.00%
Intergov Assessments	\$ -	\$ 5,494.00	\$ 5,494.00	\$ 4,994	\$ 500	10.01%
Assessors	\$ 176,154.00	\$ 65,868.00	\$ 242,022.00	\$ 233,107	\$ 8,915	3.82%
Waste Collection & Disposal	\$ 500.00	\$ 1,440,278.00	\$ 1,440,778.00	\$ 1,368,564	\$ 72,214	5.28%
Board of Health	\$ 133,298.00	\$ 18,850.00	\$ 152,148.00	\$ 172,407	\$ (20,259)	-11.75%
Building Department	\$ 232,745.00	\$ 21,800.00	\$ 254,545.00	\$ 246,412	\$ 8,133	3.30%
Conservation	\$ 78,095.00	\$ 6,200.00	\$ 84,295.00	\$ 88,162	\$ (3,867)	-4.39%
Council on Aging	\$ 135,432.00	\$ 25,000.00	\$ 160,432.00	\$ 165,424	\$ (4,992)	-3.02%
DPW - Admin/Engineering	\$ 189,360.00	\$ 7,600.00	\$ 196,960.00	\$ 187,959	\$ 9,001	4.79%
DPW - Public Buildings (Facilities)	\$ 133,396.00	\$ 172,000.00	\$ 305,396.00	\$ 283,736	\$ 21,660	7.63%
DPW - Highway Department	\$ 690,065.00	\$ 213,550.00	\$ 903,615.00	\$ 896,051	\$ 7,564	0.84%
DPW - Snow and Ice	\$ 37,500.00	\$ 212,500.00	\$ 250,000.00	\$ 250,000	\$ -	0.00%
DPW - Street Lighting	\$ -	\$ 20,000.00	\$ 20,000.00	\$ 20,000	\$ -	0.00%
DPW - Vehicle Maintenance	\$ -	\$ 117,000.00	\$ 117,000.00	\$ 117,000	\$ -	0.00%
DPW -Stormwater	\$ -	\$ 76,800.00	\$ 76,800.00	\$ 83,300	\$ (6,500)	-7.80%
DPW - Cemetery	\$ 34,519.00	\$ 13,100.00	\$ 47,619.00	\$ 51,150	\$ (3,531)	-6.90%
DPW -Forestry	\$ -	\$ 12,000.00	\$ 12,000.00	\$ 15,000	\$ (3,000)	-20.00%
Fire Dept.	\$ 1,321,481.00	\$ 221,100.00	\$ 1,542,581.00	\$ 1,502,120	\$ 40,461	2.69%
Emergency Management	\$ 4,500.00	\$ 5,850.00	\$ 10,350.00	\$ 10,350	\$ -	0.00%
Personnel	\$ 92,432.00	\$ 10,494,657.00	\$ 10,587,089.00	\$ 9,603,908	\$ 983,181	10.24%

Information Technology	\$ 161,419.21	\$ 276,209.80	\$ 437,629.01	\$ 424,263	\$ 13,366	3.15%
Library Department	\$ 403,188.00	\$ 140,739.00	\$ 543,927.00	\$ 528,204	\$ 15,723	2.98%
Planning Board	\$ 150,473.00	\$ 8,340.00	\$ 158,813.00	\$ 162,550	\$ (3,737)	-2.30%
Zoning Board of Appeals	\$ -	\$ 1,000.00	\$ 1,000.00	\$ 1,350	\$ (350)	-25.93%
Police Department	\$ 3,152,192.00	\$ 445,206.00	\$ 3,597,398.00	\$ 3,478,374	\$ 119,024	3.42%
Communications	\$ 665,823.00	\$ 88,290.00	\$ 754,113.00	\$ 689,903	\$ 64,210	9.31%
SRO	\$ 325,441.00	\$ 19,100.00	\$ 344,541.00	\$ 336,554	\$ 7,987	2.37%
Animal Control	\$ -	\$ 39,789.00	\$ 39,789.00	\$ 37,966	\$ 1,823	4.80%
Recreation	\$ 93,012.00	\$ 85,675.00	\$ 178,687.00	\$ 227,483	\$ (48,796)	-21.45%
Town Clerk	\$ 164,345.00	\$ 31,400.00	\$ 195,745.00	\$ 157,801	\$ 37,944	24.05%
Collector	\$ 202,999.00	\$ 9,280.00	\$ 212,279.00	\$ 273,220	\$ (60,941)	-22.30%
Veterans Agent	\$ 135,270.00	\$ 153,575.00	\$ 288,845.00	\$ 254,020	\$ 34,825	13.71%
Debt Principal	\$ -	\$ 493,325.00	\$ 493,325.00	\$ 636,829	\$ (143,504)	-22.53%
Debt Interest	\$ -	\$ 128,640.02	\$ 128,640.02	\$ 70,905	\$ 57,735	81.43%
Exempt Debt Service	\$ -	\$ 2,203,825.00	\$ 2,203,825.00	\$ 1,970,170	\$ 233,655	11.86%
GF Middle School Debt Off Set	\$ -	\$ 900,000	\$ 900,000.00	\$ 900,000	\$ -	0.00%
Totals	\$ 9,279,189.21	\$ 45,253,303.82	\$ 54,532,493	\$ 52,323,967	\$ 2,208,526	4.22%

FY27 Enterprise Fund Expenses

Department	Salary Total	Expense Total	FY27 Proposed Budget	FY26 Appropriated	\$ Increase	% Increase
Sewer Enterprise Fund	\$ 274,649	\$ 3,649,329	\$ 3,923,978	\$ 3,744,728	\$ 179,250	4.57%
Ambulance Enterprise Fund	\$ 641,448	\$ 79,560	\$ 721,008	\$ 690,525	\$ 30,483	4.23%
PEG Enterprise Fund	\$ 129,847	\$ 53,887	\$ 183,734	\$ 159,687	\$ 24,047	15.06%