

| TAX REVENUE                                       |              |                |
|---------------------------------------------------|--------------|----------------|
| FY25 QUARTER THREE                                |              |                |
| DEDUCTIONS                                        | Annual       | September      |
| Delinquent Taxes collected as of 06/30/25         |              | 36,123.54      |
| Education Taxes collected and then paid to School | 8,807,042.86 | 8,807,042.86   |
| State Adjustment #1                               |              | 1,067,938.24   |
| State Adjustment #2                               |              | 41,730.13      |
| State Adjustment #3                               |              | 17,850.87      |
| State Adjustment #4                               |              | 6,087.00       |
| State Adjustment #5                               |              | 38,037.00      |
| Abatements                                        |              | 2,928.43       |
| Sum of deductions                                 |              | 10,017,738.07  |
| Total Tax Payments as of 06/30/25                 |              | 13,647,197.97  |
| Muni Payment #1 (from general ledger)             |              | 83,373.73      |
| Muni Payment #2                                   |              | 3,438.00       |
| Muni Payment #3                                   |              | 1,915.74       |
| Muni Payment #4                                   |              | 3,907.00       |
| Muni Payment #5                                   |              |                |
| minus deductions                                  |              | -10,017,738.07 |
| CURRENT YEAR TAXES COLLECTED AS OF 06/30/25       |              | 3,722,094.37   |

|                                                         |              |
|---------------------------------------------------------|--------------|
| General Budget Revenue taxes to be raised               | 2,080,526.00 |
| Highway Budget Revenue taxes to be raised               | 1,849,945.00 |
| Total Budgeted Revenue taxes to be raised               | 3,930,471.00 |
| Taxes that should be raised by end of 4th quarter       | 3,930,471.00 |
| Taxes that have been raised by end of 4th quarter       | 3,722,094.37 |
| Taxes received above or below as dollars                | -208,376.63  |
| Taxes received above or below as a percentage for QTR 4 | 94.70%       |

Taxes received will not match the Delinquent Tax Administration reports due to entries made in the General Ledger for Abatements, Retainage, and Muni payments.

Taxes received will not match the Trial Balance Accounts Receivable line because that includes all payments from past and present years,

Taxes received will not match the Tax Revenue Line because that includes what was billed, not received, and is split between the Highway line and the General Fund Line.

Municipal Payments

The state sends an electronic file for income sensitivity which results in a state adjustment on some tax bills.

The state adjustment that exceeds the education portion of the tax bill is applied to the municipal portion of the tax bill.

The state sends the municipal payment via ACH to the Town's General Checking Account, NOT through the Grand list or Tax Admin.

The payment is posted to the Town's General Ledger account, NOT in Tax Admin, therefore it has to be added to the Tax Admin Report on this spreadsheet.

State Adjustments

The education portion that is included in the state adjustment reduces what the homeowner pays, and the money is sent directly to the School.

The Town is sent an electronic file to the Grand List software, then to the Tax Admin software, then to the General Ledger.

This amount is reduced from the General Ledger Tax Revenue Account because it is not Town Revenue.

The Tax Revenue Account in the General Ledger is the budgeted revenue approved by the voters.

The tax Accounts Receivable Account is reduced as people make payments.

Data Obtained from Tax Admin module and General Ledger module "current year taxes"

Backup #1 (Delinquent Tax Report - difference between 06/30/2024 and 06/30/25 is what was collected during FY25

Backup #2 (Education Taxes - education taxes from tax bills that we collected for the school and then paid to the school)

Backup #3 (The State sends us electronic files which reduce the portion of education taxes that the homeowner pays to the Town. The State pays the amount directly to the school.)

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Backup #4 (From Tax Admin Cash Receipts Report, this includes State Adjustments and prior years taxes paid)

Backup #3 - (From General Ledger) Muni payments are the municipal portion of tax bills that the state adjusted and is now paying the town back for the portion due to the Town

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Delinquent Taxes, Education Taxes paid, State Adjustments

|                                                      | DELINQUENT TAXES |                                 |                                    |               |                                 |                                    |               |                                 |                                    |                                      |                                 |                                    |                                      |                                 |                                    |                                      |                                 |                                    |                                      |                                 |                                    |                                      |                                 |                                    |
|------------------------------------------------------|------------------|---------------------------------|------------------------------------|---------------|---------------------------------|------------------------------------|---------------|---------------------------------|------------------------------------|--------------------------------------|---------------------------------|------------------------------------|--------------------------------------|---------------------------------|------------------------------------|--------------------------------------|---------------------------------|------------------------------------|--------------------------------------|---------------------------------|------------------------------------|--------------------------------------|---------------------------------|------------------------------------|
|                                                      | FY18             |                                 |                                    | FY19          |                                 |                                    | FY20          |                                 |                                    | FY21                                 |                                 |                                    | FY22                                 |                                 |                                    | FY23                                 |                                 |                                    | FY24                                 |                                 |                                    | FY25                                 |                                 |                                    |
|                                                      | Due Quarterly    | Dollars Outstanding per quarter | Percentage Outstanding per quarter | Due Quarterly | Dollars Outstanding per quarter | Percentage Outstanding per quarter | Due Quarterly | Dollars Outstanding per quarter | Percentage Outstanding per quarter | Due Quarterly Tax Year Status Report | Dollars Outstanding per quarter | Percentage Outstanding per quarter | Due Quarterly Tax Year Status Report | Dollars Outstanding per quarter | Percentage Outstanding per quarter | Due Quarterly Tax Year Status Report | Dollars Outstanding per quarter | Percentage Outstanding per quarter | Due Quarterly Tax Year Status Report | Dollars Outstanding per quarter | Percentage Outstanding per quarter | Due Quarterly Tax Year Status Report | Dollars Outstanding per quarter | Percentage Outstanding per quarter |
| QTR 1 (July - Sept)                                  | 2,543,164        | 12,450                          | 0.49%                              | 2,628,895     | 9,942                           | 0.38%                              | 2,717,508     | 6,100                           | 0.22%                              | 2,852,864                            | 4,069                           | 0.14%                              | 2,998,530                            | 6,709                           | 0.22%                              | 2,828,374                            | 9,133                           | 0.32%                              | 3,040,249                            | 4,898                           | 0.16%                              | 3,432,618                            | 15,565                          | 0.45%                              |
| QTR 2 (Oct - Dec)                                    | 2,543,165        | 15,800                          | 0.62%                              | 2,628,904     | 11,568                          | 0.44%                              | 2,717,508     | 7,860                           | 0.29%                              | 2,852,864                            | 6,985                           | 0.24%                              | 2,998,530                            | 13,204                          | 0.44%                              | 2,828,374                            | 11,330                          | 0.40%                              | 3,040,249                            | 7,160                           | 0.24%                              | 3,432,618                            | 18,314                          | 0.53%                              |
| QTR 3 (Jan - March)                                  | 2,543,165        | 20,178                          | 0.79%                              | 2,628,904     | 17,284                          | 0.66%                              | 2,717,508     | 12,854                          | 0.47%                              | 2,852,864                            | 12,213                          | 0.43%                              | 2,998,530                            | 17,046                          | 0.57%                              | 2,828,374                            | 12,344                          | 0.44%                              | 3,040,249                            | 13,769                          | 0.45%                              | 3,432,618                            | 21,063                          | 0.61%                              |
| QTR 4 (Apr - June)                                   | 2,543,165        | 40,341                          | 1.58%                              | 2,628,904     | 29,373                          | 1.12%                              | 2,717,508     | 24,328                          | 0.90%                              | 2,852,864                            | 22,646                          | 0.79%                              | 2,998,530                            | 37,338                          | 1.25%                              | 2,828,374                            | 23,993                          | 0.85%                              | 3,040,249                            | 22,395                          | 0.74%                              | 3,432,618                            | 53,112                          | 1.55%                              |
| Credits                                              |                  |                                 |                                    |               |                                 |                                    |               |                                 |                                    |                                      |                                 |                                    |                                      | (900)                           |                                    |                                      |                                 |                                    |                                      |                                 |                                    |                                      |                                 |                                    |
| Total Delinquent Taxes at close of individual fiscal |                  | 88,769                          |                                    |               | 68,167                          |                                    |               | 51,142                          |                                    |                                      | 45,913                          |                                    |                                      | 76,297                          |                                    |                                      |                                 | 56,799                             |                                      |                                 | 48,216                             |                                      |                                 | 108,055                            |
| Total Delinquent Taxes as of 06/30/25                |                  | 0                               |                                    |               | 0                               |                                    |               | 0                               |                                    |                                      | 37                              |                                    |                                      | 452                             |                                    |                                      |                                 | 551                                |                                      |                                 | 18,197                             |                                      |                                 | 108,055                            |

# CASH BALANCE - GENERAL FUND

|           | FY18      | FY19      | FY19 Interest earned | FY20      | FY20 Interest earned | FY21      | FY21 Interest earned | FY22      | FY22 Interest earned | FY23      | FY23 Interest Earned | FY24      | FY24 Interest Earned | FY25      | FY25 Interest Earned |
|-----------|-----------|-----------|----------------------|-----------|----------------------|-----------|----------------------|-----------|----------------------|-----------|----------------------|-----------|----------------------|-----------|----------------------|
| July      | 1,691,072 | 1,878,749 | 1,891                | 2,103,277 | 3,489                | 2,308,837 | 185                  | 2,995,524 | 534                  | 4,006,392 | 2,823                | 3,135,849 | 7,940                | 1,924,461 | 4,763                |
| August    | 3,812,235 | 3,733,439 |                      | 4,083,851 | 5,135                | 4,495,887 | 597                  | 5,355,870 | 790                  | 6,532,538 | 5,925                | 5,868,826 | 12,244               | 4,122,446 | 8,820                |
| September | 2,117,958 | 1,329,442 |                      | 2,342,954 | 4,738                | 3,083,688 | 941                  | 3,896,498 | 930                  | 4,327,397 | 6,876                | 5,486,840 | 14,439               | 2,137,008 | 10,201               |
| October   | 1,551,399 | 2,532,365 | 3,107                | 1,932,629 | 2,174                | 2,984,609 | 640                  | 3,690,025 | 642                  | 4,373,983 | 6,788                | 2,873,885 | 8,931                | 2,128,483 | 5,472                |
| November  | 1,618,958 | 2,309,831 |                      | 3,776,824 | 3,143                | 4,811,385 | 860                  | 5,461,850 | 808                  | 6,501,580 | 9,640                | 3,048,965 | 12,027               | 2,730,258 | 6,541                |
| December  | 2,063,084 | 1,733,614 | 3,246                | 2,066,239 | 3,083                | 3,130,160 | 896                  | 3,454,475 | 740                  | 4,477,591 | 9,091                | 2,777,215 | 7,706                | 2,937,584 | 6,678                |
| January   | 1,956,268 | 1,582,111 | 2,970                | 2,048,561 | 2,594                | 3,406,919 | 705                  | 3,425,831 | 580                  | 4,470,537 | 9,318                | 3,229,596 | 7,950                | 2,820,005 | 6,266                |
| February  | 1,982,581 | 2,233,311 | 3,964                | 2,308,545 | 3,463                | 3,555,042 | 807                  | 5,827,334 | 738                  | 4,701,454 | 11,076               | 4,914,323 | 11,076               | 3,120,917 | 7,720                |
| March     | 1,824,922 | 2,105,875 | 3,575                | 2,147,480 | 2,363                | 3,471,703 | 765                  | 4,025,800 | 700                  | 4,047,573 | 9,390                | 4,600,759 | 12,494               | 2,833,691 | 6,583                |
| April     | 2,435,876 | 2,201,835 | 3,162                | 2,785,981 | 204                  | 4,195,549 | 581                  | 3,972,752 | 988                  | 4,069,133 | 9,031                | 3,134,884 | 9,279                | 2,656,281 | 5,626                |
| May       | 2,006,109 | 2,352,941 | 4,915                | 3,279,501 | 512                  | 5,214,145 | 807                  | 5,849,100 | 1,353                | 3,909,974 | 11,197               | 3,543,356 | 8,419                | 5,221,836 | 8,552                |
| June      | 1,787,172 | 2,276,129 | 3,439                | 2,363,791 | 218                  | 3,188,523 | 627                  | 3,870,210 | 2,127                | 3,420,230 | 8,720                | 1,853,785 | 5,590                | 2,884,410 | 7,723                |
| Total     |           |           | 30,269               |           | 31,115               |           | 8,412                |           | 10,931               |           | 99,876               |           | 118,095              |           | 84,945               |

Data pulled from Bank Statements

Highest balance for FY

Lowest balance for FY

# CASH BALANCE - ALL ACCOUNTS

|                                   | July      | August    | September | October   | November  | December  | January   | February  | March     | April     | May       | June      |
|-----------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| General                           | 1,924,461 | 4,122,446 | 2,137,008 | 2,128,483 | 2,730,258 | 2,937,584 | 2,820,005 | 3,120,917 | 2,833,691 | 2,656,281 | 5,221,836 | 2,884,410 |
| General CD #6                     | 500,000   | 500,000   | 500,000   | 500,000   | 500,000   | 0         | 0         | 0         | 0         | 0         | 0         | 0         |
| General CD #7                     | 750,000   | 750,000   | 750,000   | 750,000   | 750,000   | 0         | 0         | 0         | 0         | 0         | 0         | 0         |
| General CD #8                     | 1,250,000 | 1,250,000 | 500,000   | 500,000   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         |
| Water                             | 1,277,190 | 1,217,430 | 1,287,572 | 1,334,332 | 1,243,358 | 1,411,700 | 1,388,684 | 1,380,438 | 1,359,595 | 1,405,231 | 1,366,739 | 1,375,550 |
| Town Center                       | 295,527   | 295,900   | 304,876   | 314,723   | 325,225   | 331,120   | 33,657    | 329,785   | 335,117   | 353,524   | 338,339   | 346,716   |
| MM Non Major (Fiduciary accounts) | 33,164    | 33,193    | 33,220    | 33,248    | 33,275    | 33,303    | 33,332    | 33,357    | 33,386    | 33,413    | 33,441    | 33,469    |
| July 4th                          | 6,061     | 3,662     | 3,312     | 3,313     | 3,313     | 3,313     | 3,314     | 3,314     | 3,315     | 3,315     | 3,315     | 10,538    |
|                                   |           |           |           |           |           |           |           |           |           |           |           |           |
| Not managed by the Town           |           |           |           |           |           |           |           |           |           |           |           |           |
| Cemetery                          | 153,769   | 153,964   | 154,148   | 155,722   | 155,893   | 156,071   | 156,341   | 156,490   | 156,655   | 156,814   | 157,128   | 157,393   |
| Fire (fund raiser)                | 6,061     | 5,585     | 6,064     | 9,309     | 9,310     | 8,839     | 9,340     | 8,981     | 8,982     | 193,542   | 193,884   | 201,400   |
| Tennis                            | 351       | 352       | 352       | 352       | 352       | 352       | 352       | 353       | 353       | 353,671   | 354,328   | 369,330   |
|                                   |           |           |           |           |           |           |           |           |           |           |           |           |
| Total                             | 6,196,585 | 8,332,531 | 5,676,552 | 5,729,480 | 5,750,985 | 4,882,283 | 4,445,026 | 5,033,635 | 4,731,094 | 5,155,791 | 7,669,010 | 5,378,806 |

Data pulled from Bank statements

|                                               | FY20             | FY21             | FY22             | FY23             | FY24             | FY25             |
|-----------------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| <b>RESERVE ACCOUNTS</b>                       |                  |                  |                  |                  |                  |                  |
| <b>CAPITAL PROJECT FUNDS</b>                  |                  |                  |                  |                  |                  |                  |
| 39 PZ Legal Reserve                           |                  |                  |                  | -                | (940)            | (394)            |
| 46 Fire Safety Equip & Gear                   | -                | -                | 2,080            | 13,728           | 25,199           | 15,319           |
| 47 New Transportation Infrastructure          |                  |                  |                  |                  |                  | 25,000           |
| 50 Conservation Commission                    | 307,820          | 307,926          | 385,688          | 266,951          | 93,398           | 363,971          |
| 51 Police                                     | 8,283            | 18,283           | 40,783           | 40,783           | 40,783           | 40,783           |
| 52 Library                                    | 38,751           | 32,989           | 44,989           | 55,234           | 57,849           | 69,849           |
| 53 Fire Dept.                                 | 105,591          | 106,838          | 153,233          | 162,504          | 43,247           | 249,897          |
| 54 Fire Dept. impact Fees                     | 18,865           | 20,256           | 22,661           | 25,285           | 33,357           | 34,013           |
| 55 Highway Capital                            | 180,563          | 123,701          | 93,701           | 118,701          | 0                | 186,802          |
| 56 Highway Bridge & Culvert                   | 270,926          | 307,926          | 344,926          | 381,926          | 418,926          | 473,926          |
| 59 Highway Guardrails                         | 5,000            | 6,504            | 9,016            | 14,016           | 29,016           | 21,108           |
| 60 Sidewalk Reserve                           | -                | -                | 10,000           | 40,000           | 65,000           | 65,000           |
| 63 Railroad St.                               | 7,069            | 7,069            | 7,069            | 7,069            | 7,069            | 7,069            |
| <b>SPECIAL REVENUE FUNDS</b>                  |                  |                  |                  |                  |                  |                  |
| 13 ARPA                                       | -                | -                | 618,606          | 1,229,559        | 1,040,641        | -                |
| 16 Special Projects Reserve                   |                  |                  |                  |                  |                  | 795,811          |
| 17 PFAS                                       |                  |                  |                  |                  |                  | 3,139            |
| 48 Police K-9                                 |                  |                  |                  |                  | 2,000            | 1,424            |
| 58 Lister Education                           | 2,548            | 1,387            | 1,357            | 1,357            | 1,357            | 1,357            |
| 61 Reappraisal                                | 141,231          | 155,860          | 82,738           | 30,532           | 44,982           | 59,974           |
| 62 Records Restoration                        | 119,255          | 161,095          | 184,023          | 196,801          | 215,328          | 238,036          |
| 64 Adam Muller Flag                           | 7,802            | 7,802            | 5,405            | 5,405            | 1,543            | 1,543            |
| 65 Recreation Path                            | 1,151            | 1,201            | 1,201            | 1,201            | 1,201            | 1,244            |
| 66 Soccer                                     | 14,046           | 14,125           | 14,240           | 12,363           | 17,342           | 12,391           |
| 67 Tree Replacement                           | 237              | 237              | 237              | 237              | 237              | 237              |
| 69 Andrews Community Forrest                  | 25,551           | 35,528           | 33,668           | 29,501           | 29,500           | 29,501           |
| <b>TOTAL RESERVES IN GENERAL CHECKING</b>     | <b>1,254,689</b> | <b>1,308,729</b> | <b>2,055,623</b> | <b>2,633,153</b> | <b>2,167,035</b> | <b>2,696,998</b> |
| <b>SEPARATE BANKING ACCOUNTS</b>              |                  |                  |                  |                  |                  |                  |
| 25 Town Center Fund                           | 520,036          | 582,217          | 430,781          | 255,419          | 266,180          | 344,825          |
| 30 Fiduciary Funds                            |                  |                  |                  |                  |                  |                  |
| 14 Opioid                                     | -                | -                | -                | 6,364            | 3,558            | 18,041           |
| 31 Edmunds                                    | 24,660           | 24,899           | 24,945           | 24,993           | 25,450           | 25,718           |
| 32 Shonyon A                                  | 3,153            | 3,184            | 3,190            | 3,196            | 3,255            | 3,288            |
| 33 Shonyon B                                  | 3,411            | 3,444            | 3,450            | 3,457            | 3,519            | 3,557            |
| 35 Technical Review/Engineering Fees          | 500              | 502              | 504              | 1,509            | 395              | 404              |
| 49 July 4th Celebration                       | -                | -                | -                | 4,350            | 6,626            | 10,436           |
| 44 Library (revenue/donations) Account Closed | 2,215            | 2,797            | 2,286            | 3,285            | 3,054            | -                |
| 45 Fire Dept (donations)                      | 12,103           | 11,015           | 10,583           | 10,740           | 6,061            | 8,438            |
| 68 Tennis                                     | 330              | 330              | 330              | 349              | 351              | 353              |
| 70 Cemetery                                   | 160,847          | 166,264          | 164,351          | 171,515          | 151,870          | 159,059          |
| <b>TOTAL RESERVES IN SEPARATE ACCOUNTS</b>    | <b>727,255</b>   | <b>794,650</b>   | <b>640,420</b>   | <b>485,178</b>   | <b>470,318</b>   | <b>574,119</b>   |

UNNASSIGNED FUNDS PAST YEARS

|                               | FY16         | FY17         | FY18         | FY19         | FY20         | FY21         | FY22         | FY23         | FY24         | FY25         |
|-------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
|                               | Audit showed | Audit showed | Audit showed | Audit showed | Audit showed | Audit showed | Audit showed | Audit showed | Audit showed | Audit showed |
| Unassigned Funds Restricted   | -            | -            | 688,275      | 746,944      | 721,803      | 661,185      | 940,838      | 708,712      | 340,362      | (1,274,361)  |
| Unassigned Funds Unrestricted | 768,457      | 911,121      | 222,777      | 216,027      | 391,890      | 711,023      | 848,517      | 922,673      | 1,176,344    | 964,538      |
| Total                         | 768,457      | 911,121      | 911,052      | 962,971      | 1,113,693    | 1,372,208    | 1,789,355    | 1,631,385    | 1,516,706    | (309,823)    |