

<b>TAX REVENUE FY26 QUARTER One</b>		
DEDUCTIONS	Annual	September
Delinquent Taxes collected as of 09/30/25		43,088.53
Education Taxes collected and then paid to School	9,016,834.33	2,254,208.59
State Adjustment #1		894,815.05
State Adjustment #2		33,649.90
State Adjustment #3		19,655.41
State Adjustment #4		
State Adjustment #5		
Abatements		
Sum of deductions		3,245,417.48
Total Current Year Tax Payments as of 09/30/26		4,688,094.78
Muni Payment #1 (from general ledger)		85,039.00
Muni Payment #2		2,241.00
Muni Payment #3		2,530.00
Muni Payment #4		
Muni Payment #5		
minus deductions		-3,245,417.48
<b>CURRENT YEAR TAXES COLLECTED AS OF 09/30/25</b>		<b>1,532,487.30</b>

Backup #1 (Delinquent Tax Report - difference between 06/30/2025 and 06/30/26 is what was collected during FY26  
 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

General Budget Revenue taxes to be raised	2,566,167.00
Highway Budget Revenue taxes to be raised	1,792,106.00
Total Budgeted Revenue taxes to be raised	4,358,273.00
Taxes that should be raised by end of QTR 1	1,089,568.25
Taxes that have been raised by end of QTR 1	1,532,487.30
Taxes received above or below as dollars for QTR 1	442,919.05
Taxes received above or below as a percentage for QTR 1	140.65%

Approved General Budget including Conservation Commission & Donations  
 Approved Highway Budget

Total Taxes divided by 4 quarters times 1 quarter  
 This number excludes money collected for education taxes  
 Many homeowners pay taxes early for the entire year which inflates this number for the previous quarters

**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"

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	11,968	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	13,763	0.45%	3,432,618	21,063	0.61%
QTR 4 (Apr - June)	2,543,165	40,341	1.59%	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			74,297				56,799			48,216			108,055
Total Delinquent Taxes as of 06/30/25		0		0			0			0			452			409			4,208				79,124	

**TAXES - CURRENT YEAR PAST DUE**

Backup doucment #5 Tax Year Status Report	Due Quarterly Tax Year Status Report	FY26 Dollars Outstanding per quarter	Percentage Outstanding per quarter
QTR 1 (July - Sept)	3,549,905	53,725	1.51%
Future Payments. Not Due Yet.			
QTR 2 (Oct - Dec)	3,549,905	3,144,676	88.58%
QTR (Jan-Mar)	3,549,905	3,210,712	90.45%
QTR (Apr-June)	3,549,905	3,227,413	90.92%
Total Past Due Taxes as of 09/30/2025		53,725	

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	FY26	FY26 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	2,806,656	6,288
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	5,976,499	9,934
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	3,532,535	10,689
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		26,911

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
<b>General</b>	1,924,461	4,122,446	2,806,656.28									
<b>Water</b>	1,277,190	1,217,430	1,417,129.28									
<b>Town Center</b>	295,527	295,900	357,762.13									
<b>MM Non Major (Fiduciary accounts)</b>	33,164	33,193	33,552									
<b>July 4th</b>	6,061	3,662	11,052.92									
<b>Not managed by the Town</b>												
<b>Cemetery</b>	153,769	153,964	158,893									
<b>Fire (fund raiser)</b>	6,061	5,585	8,438.82									
<b>Tennis</b>	351	352	353.32									
<b>Total</b>	3,696,585	5,832,531	4,793,838	0	0	0	0	0	0	0	0	0

Data pulled from Bank statements

	FY20	FY21	FY22	FY23	FY24	FY25	FY26 Budgeted & Expected Revenue	FY26 Budgeted & Committed Expenses	FY26 Uncommitted Balance as of 09/30/25	
<b>RESERVE ACCOUNTS</b>										
<b>CAPITAL PROJECT FUNDS</b>										
39	PZ Legal Reserve			-	(940)	(394)	10,000	(597)	9,009	
46	Fire Safety Equip & Gear	-	-	2,080	13,728	25,199	15,319	(8,000)	7,319	
47	New Transportation Infrastructure						25,000		25,000	
50	Conservation Reserve Fund	307,820	307,926	385,688	266,951	93,398	363,971	(59,649)	384,593	
51	Police	8,283	18,283	40,783	40,783	40,783	40,783	(28,718)	32,065	
52	Library	38,751	32,989	44,989	55,234	57,849	69,849	(50,900)	18,949	
53	Fire Department Capital Equipment& Building	105,591	106,838	153,233	162,504	43,247	294,897	(474,897)	0	
54	Fire Dept. impact Fees	18,865	20,256	22,661	25,285	33,357	34,013	437	34,450	
55	Highway Capital Equipment & Building	180,563	123,701	93,701	118,701	0	186,802	(97,000)	304,802	
56	Highway Bridge & Culvert	270,926	307,926	344,926	381,926	418,926	473,926		473,926	
59	Highway Guardrails	5,000	6,504	9,016	14,016	29,016	21,108	(14,196)	16,912	
60	Sidewalk Reserve	-	-	10,000	40,000	65,000	65,000		65,000	
63	Railroad St.	7,069	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	-	-	-	
14	Opioid	-	-	-	-	-	13,041	(5,000)	10,762	
16	Special Projects Reserve	-	-	-	-	-	795,811	805	(2,105)	
17	PFAS	-	-	-	-	-	3,139	7,154	10,293	
48	Police K-9	-	-	-	-	2,000	1,424		1,424	
49	July 4th Celebration	-	-	-	4,350	6,626	10,436	(3,181)	8,687	
58	Lister Education	2,548	1,387	1,357	1,357	1,357	1,357		1,357	
61	Reappraisal	141,231	155,860	82,738	30,532	44,982	59,974	7,500	67,474	
62	Records Restoration	119,255	161,095	184,023	196,801	215,328	238,036	5,407	243,443	
64	Adam Muller Flag	7,802	7,802	5,405	5,405	1,543	1,543		1,543	
65	Recreation Path	1,151	1,201	1,201	1,201	1,201	1,244		1,244	
66	Soccer	14,046	14,125	14,240	12,363	17,342	12,391	(1,610)	10,780	
67	Tree Replacement	237	237	237	237	237	237		237	
69	Andrews Community Forrest	25,551	35,528	33,668	29,501	29,500	29,501	8,549	38,050	
<b>TOTAL RESERVES IN GENERAL CHECKING</b>										
		1,254,689	1,308,729	2,055,623	2,637,503	2,173,661	2,765,475	549,276	(745,853)	2,568,898
<b>SEPARATE BANKING ACCOUNTS</b>										
25	Town Center Fund	520,036	582,217	430,781	255,419	266,180	344,825	112,850	(60,279)	397,396
30	Fiduciary Funds									-
14	Opioid	-	-	-	6,364	3,558	18,041	2,720	(5,000)	15,762
31	Edmunds	24,660	24,899	24,945	24,993	25,450	25,718			25,718
32	Shonyon A	3,153	3,184	3,190	3,196	3,255	3,288			3,288
33	Shonyon B	3,411	3,444	3,450	3,457	3,519	3,557			3,557
35	Technical Review/Engineering Fees	500	502	504	1,509	395	404			404
45	Fire Dept (donations)	12,103	11,015	10,583	10,740	6,061	8,438	253		8,691
68	Tennis	330	330	330	349	351	353			353
70	Cemetery	160,847	166,264	164,351	171,515	151,870	159,059			159,059
<b>TOTAL RESERVES IN SEPARATE ACCOUNTS</b>										
		725,040	791,853	638,134	477,543	460,638	563,683	115,824	(65,279)	614,228

TC Rent  
Post Office 98,343  
MMCTV 14,507

**UNASSIGNED FUNDS PAST YEARS**

	<b>FY16</b>	<b>FY17</b>	<b>FY18</b>	<b>FY19</b>	<b>FY20</b>	<b>FY21</b>	<b>FY22</b>	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>
	<b>Audit showed</b>	<b>Audit showed</b>	<b>Audit showed</b>	<b>Audit showed</b>	<b>Audit showed</b>	<b>Audit showed</b>	<b>Audit showed</b>	<b>Audit showed</b>	<b>Audit showed</b>	<b>Audit showed</b>
<b>Unassigned Funds Restricted</b>	-	-	688,275	746,944	721,803	661,185	940,838	708,712	340,362	(1,274,361)
<b>Unassigned Funds Unrestricted</b>	768,457	911,121	222,777	216,027	391,890	711,023	848,517	922,673	1,176,344	964,538
<b>Total</b>	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)