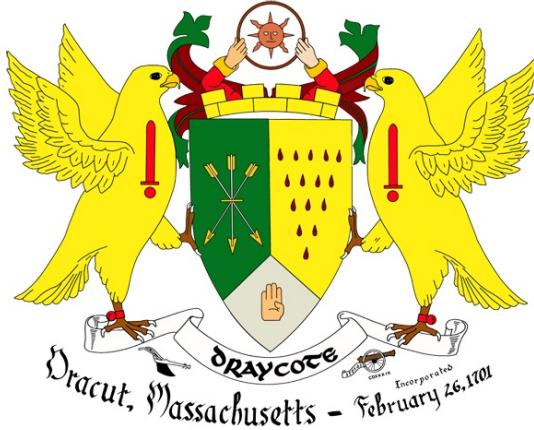


TOWN OF DRACUT



FY 2024 BUDGET

Budget Message - Page 2

Summary of Revenue & Expenditures - Page 20

Revenues - Page 26

Expenditures - Page 34

Enterprise Funds & Community Preservation -
Page 64

FTE & Department Descriptions - Page 70

Debt Schedules - Page 82

Special Revenue & Trust Funds - Page 90

Capital Plan - Page 98

Equipment Replacement -
Page 104

Statistics & Charts - Page 114

Organization Chart -
Page 128

Budget Message



Memorandum

To: Chairman Alison Genest and Members of the Dracut Board of Selectmen and Members of the Finance Committee

From: Ann M. Vandal, Town Manager

Date: March 1, 2023

Re: FY2024 Budget

Presented herewith is the Town Manager's Budget for Fiscal Year 2024 for the General Fund, Water Fund (Kenwood), Sewer Fund and other "Special Purpose Funds". The budget is one of the most important documents produced by the Town in any year. It, along with the Capital Improvement Plan prepared by the Capital Planning Committee, (presented under separate cover), sets the format, guidelines, and direction that will be pursued in the ensuing year by Town Boards, Committees and Staff in delivering services to the citizens of Dracut. The budget outlines the various programs, activities, and projects proposed to be undertaken in the upcoming year, which have been recommended by Department Heads, and myself, and, in the case of the Capital Plan, the Capital Planning Committee, in the event funds are available.

While the pandemic has subsided somewhat there are still some residuals that some departments are facing. Out of necessity during the height of the pandemic, operations were continuing with skeleton crews and remote working. We were prepared to implement the changes that were necessary; staff was incredibly cooperative given the change in working conditions. As we came out of the pandemic, we realized some of the changes should stay in place. Many of those adjustments provided residents and businesses the opportunity to do business with the Town in a more efficient and remote manner. We have returned to in-person service but have also kept many of these changes in place to provide a more streamlined and efficient way of conducting business. The nature of Town business does lean towards more in-person rather than remote so for that reason working remotely is extremely minimal.

In order to maintain services with minimal impact, over the year the administration evaluating the methods departments performed and delivered services, within the constraints of their budgets, and implemented cost saving measures. These included solar partnerships to reduce energy costs, streamline the permitting process, health insurance costs, continuously review and refinance debt in an effort to recognize savings and continue to market the Town in an effort to attract businesses.

We have made strategic sustainable investments in the Public Safety, Education and Public Works divisions of Town Government. However, it is imperative that we continue to focus on these areas and improve in other municipal departments that deserve our attention.

This budget represents a level service balanced budget with improved investments in education and improvements in public safety. We will recognize significant increases in the area of personnel fixed costs and

required Net School Spending investments. It provides for approximately a 3.38% increase overall. Areas of concern that have absorbed most of the increase to include health insurance, stormwater, education, retirement, liability and workers comp insurance, veteran's services, trash/recycling services, legal costs and contractual obligations. We continue to focus on economic development, grants and/or other funding sources, such as street lighting, road improvements, technology, etc.

The following is a more detailed discussion/presentation of activities, programs, and initiatives of the current (FY23) fiscal year:

BUILDING/INFRASTRUCTURE ACTIVITY

We continue to see significant construction under way or completed throughout the community. To date we have four (4) cannabis facilities that operational. These facilities have and will continue to be a great asset to the Town. We also have a cannabis grow facility and testing facility in Town. The Town is entitled to a total of 6% of total gross revenues, of which, 3% (Impact Fee) has a sunset clause, and the remaining 3% (Excise Tax) is included in the revenue stream to support the budget. The 3% (Impact Fee) that has a sunset clause falls to free cash at the end of the fiscal year and is used to address long-standing projects for all sectors of government.

Our goals and objectives include the stability of our reserve balances; we strive to maintain a reserve balance between 7% and 10% of our total expenditures, less debt. For FY22 we recognized free cash in the amount of \$8.4M equating to 11% of total expenditures minus debt. We are on track to continue the momentum in FY23, but we may see a slight decrease due to the economy and rising costs that were not part of the FY23 budget.

During FY22 we created and launched a “Capital Project Management Review Team”. This team consist of the Town Manager, Assistant Town Manager/Finance Director, Community Development Director, Department of Public Works Director and Assistant Director, Town Engineer, Water/Sewer Superintendent, and Recreation Director. Their mission is to focus on reviewing, overseeing, initiating, and executing Town capital and other projects. With the infusion of substantial Federal and State funds and the many new grants that are either in place or being applied for, it is imperative that we monitor and execute these funds and projects. The Town does not have a grant writer, therefore, in most cases the department heads or other agencies are responsible for preparing and submitting grant applications.

Currently, we have numerous projects that are at one stage or another. Some of the highlights for this year include the completion of the Council on Aging and DPW Administrative Offices repairs/renovations. Both buildings were overdue and in much need of updated HVAC and modernized offices.

Town Projects that have been completed:

Project	Location	Description	Funding Source
Beaver Brook Farm	Mammoth Road	Seedshed Stabilization and Mothballing	Community Preservation
Community Garden	Beaver Brook Farm	Installed new Community Gardens at Beaver Brook Farm. This project was done in-house by our DPW Staff and Volunteers.	Community Preservation
Culvert Replacement	Sladen Street	Replaced failing Culvert on Sladen Street	Chapter 90

Project	Location	Description	Funding Source
Design/Construction	Yapp Farm	Installed new parking area and drainage at Yapp Farm. Most of this project was done in-house by our DPW Staff	Community Preservation
Drainage	Beaver Brook Farm	Installed new drainage system at Beaver Brook Farm. This project was done in-house by our DPW Staff	Community Preservation
Electronic Signage	Mobile	Purchased three new mobile signs	State CARES Funds
Electronic Signage	Town Hall	Purchased and installed a new electronic sign at Town Hall.	State Earmark
Handicap Parking	Town Hall	Repaired and relocated handicap parking spaces at Town Hall	General Fund
Handicap Railing and Ramp/Sidewalk Repairs	Library	Replaced sidewalk and handicap accessible spaces at Town Hall	General Fund
Park and Playground Improvements	Town-Wide	Improvement for playgrounds throughout the Town, including Veterans Park.	General Fund
Pedestrian Crosswalk	Veterans Park – Broadway	Installed a signalized and cross walk on Broadway at Veterans Park	State Grant
Road Resurfacing	Various Road	Paving and patch sealing on Town roads based on their condition and road index	Winter Roads State Funds
Sprinkler System	Boule' Park	Installed new sprinkler system at Boule' Park	State Grant
Sewer Lining	Sewer	Phase #1 – Replacement of aging Sewer lines	Sewer Enterprise
Sewer Re-direct	Wheeler Village	Installed a new re-direct for Wheeler Village, which will redirect Sewer through Methuen and Lawrence	Sewer Enterprise
School Complex Construction	Lakeview Ave School Complex	Redesign and improve traffic and parking pattern at school complex	Free Cash & Avail Fund
School Playgrounds	School Buildings	Design and purchase of playground equipment at School Complex.	Free Cash
Town Hall Patio	Town Hall	Installed new Patio at Town Hall. Most of this project was done in-house by our DPW Staff and Garden Club	MIIA Grant
Water/Sewer Lines	Beaver Brook Farm	Installed new Water and Sewer Lines at Beaver Brook Farm. Most of this project was done in-house by our DPW Staff	Community Preservation

Current Ongoing Town Projects:

Project	Location	Description	Funding Source	Expected Completion
Bridge Work	Parker Road	Town is reviewing bridge conditions, and will apply for Federal or State Grants as they become available	State & Federal Grant	Ongoing
Cemetery Projects	Town-Wide	Update cemetery records and scan into electronic database	Cemetery Funds	Ongoing
Cemetery Projects	Town-Wide	Review Town Cemeteries for design and expansion	Cemetery Funds	Ongoing
Culvert and Road Repairs	Saw Mill Drive	Design in process, construction will commence once design is complete	ARPA Funds	Spring 2024
Dam Removals	Town-Wide	Planning Grant to address the removal of three dams	Community Preservation & State Funds	Ongoing
Elderly Housing	144 Greenmont	Review ongoing project with state for design, permit and grants	TBD	TBD
EV Charging Stations	Unknown	Install EV Charging Stations at Town Hall	Grant	Summer 2023
General Bylaw/Charter	Town-Wide	Complete review and update of Charter By-Law	Free Cash	June 2024
GIS	Town-Wide	Update online GIS System	ARPA Funds	Ongoing
Helen Drive – Retaining Wall	Helen Drive	Design and permitting underway, construction to commence once design is complete	ARPA Funds	Spring 2024
HVAC Upgrades	Library	Replace failing HVAC System at Library	ARPA Funds	Fall 2023
Hydrant Insp/Painting	Town-Wide	Inspection and paint of 300 Town Hydrants	Water Enterprise	Spring 2023
Kelly Road Repairs	Kelly Road	Design and permitting ongoing, Town will look at grant opportunities to construction cost	ARPA & Possible State Grant	Ongoing

Project	Location	Description	Funding Source	Expected Completion
Lakeview Ave Culvert	Lakeview Ave	Design and permitting underway, construction to commence once design is complete	ARPA Funds	Summer 2024
Landfill Closure	Hildreth Street	Planning and permitting working underway for landfill closure at DPW facility	Federal Grant, Town Funds	Ongoing
Nashua Road Reconstruction	Nashua Road	Re-construction Nashua Road, state project	State Funds	Tentative 2023
National Fitness Campaign	Veteran's Park	Installation of Fitness court at Veterans Park	Grant and Community Preservation	Summer 2023
Navy Yard Placemaking	Navy Yard	Sidewalks/Lowell to Dracut	TBD	Ongoing
Open Space Rec. Plan	Town-Wide	Update Open Space Recreation Plan	Community Preservation	TBD
Parks/Playground Imp.	Town-Wide	Planning, Design and Construction of new Playgrounds, Tennis Courts, and Pickle Ball Courts	Community Preservation	TBD
Polak Parcel/Totman	Totman Road	Possible DCR Interest	TBD	Ongoing
Road Reconstruction	Mammoth/ Lakeview	Design/Permitting to apply for State Funds to repair and improve road	Free Cash & Possible State Grant	Ongoing
Re-purpose DPW Annex	Pleasant St	Repurpose DPW Annex for sign shop and workshop	Town General Funds	Ongoing
Road Maintenance	Town-Wide	Paving, Sealing of Town Roads, and repair of Town Parking Lots repairs	Chapter 90 and Free Cash	Ongoing
Road Data Management	Town-Wide	Re-Evaluate Road Index report that was done several years ago	Free Cash	Ongoing
Signalization Crossing	Boule Park	Town is looking at opportunities for grants to add signalization at Boule Park	Possible State Grant	Ongoing
Safe Routes to School	Phineas/ Lakeview	Design in process to apply for state funds	State Grant	Ongoing
Sewer Re-direct	Wheeler Village	Continue with the Redirect of Wheeler Village Sewer	Sewer Enterprise	Ongoing
Sewer Lining	Town-Wide	Continue with Phase 2-6 of Sewer Relining	Sewer Enterprise	Ongoing

Project	Location	Description	Funding Source	Expected Completion
Tally Ho Reconstruction	Tally Ho Drive	Contract sign to start construction to repair Tally Ho Road	ARPA Funds	Winter 2023
Veteran's Park	Broadway Road	Repair Veterans Monuments, Splash Park, Replacement of Sidewalks and Fencing, Repair and Replacement of Veterans Benches	State Grant and Town Funds	Ongoing
Website Revamp	Town-Wide	Update and redesign Town Website	State Earmark Funds	June 2023
Yapp Farm Parking	Old Marsh Hill	90% Complete, final coat of asphalt will be applied in summer 2023	Community Preservation	Summer 2023
Zoning Bylaw Rewrite	Town-Wide	Complete Review of Zoning Bylaw Rewrite	State & Free Cash	Ongoing

We are relying on many funding sources which include but are not limited to: Cares and Federal American Rescue Plan funding; Mass Works; DHCD Funding; General Fund Budget; Enterprise Funds; Community Preservation; Free Cash and other resources that could include grants, both private and public. Some of the grants and other funding have a sunset clause, so time is of the essence and some projects may appear to be lagging or moving ahead of others. It should be noted, this is primarily due to the constraints included with the funding awards.

Below is a depiction of the grants/donations the Town has received for FY22. At the time of this document, we are only 70% through the Fiscal Year and therefore the FY23 grants/donations will appear in the FY25 Budget Message, but you are more than welcomed to reach out to inquire as to status of the grants/donations. You will see the FY23 current stats in the Town Manager's Annual Report. This data gives you a snapshot view of all the hard work department heads and their staff have done to secure this funding. The Town does not have a grant writer on staff and considering that, its very impressive what staff has been able to accomplish on behalf of the Town of Dracut. For FY23 you will see additional grants which are the result of our Local, State and Federal Legislators working together to provide the Town with financial assistance and/or full funding of various capital projects/programs.

Department	Grant/Donation Amount	Purpose
Beaver Brook Farm	\$ 10,000	Improvements
Town Manager – MIIA	\$ 30,031	Employee Wellness
Fire / Police	\$ 10,000	Public Safety
School Grants	\$ 6,419,511	Education Related
Council on Aging	\$ 90,584	Elder Service Programs
Veteran's Agent	\$ 789	Veteran's Services
Library	\$ 59,043	Board of Library Comm. - Operation

Department	Grant/Donation Amount	Purpose
COVID	\$ 1,497,853	COVID Related Expenses
ARPA (American Rescue Plan)	\$ 3,096,196	Infrastructure/Equipment Imp.
Green Communities	\$ 153,687	LED Lighting Project
DAMS	\$ 250,000	Design
Earmark	\$ 25,000	Town Hall Electronic Sign
Earmark	\$ 35,000	Library Sidewalks
FEMA	\$ 19,920	FEMA Reimb.
Planning	\$ 25,045	Planning
Fire	\$ 88,702	Public Safety Programming/Equip.
Highway	\$ 50,000	Equipment
Recycling	\$ 16,200	Haz. Waste Expenses
Art Council	\$ 38,551	Cultural Programming
Chapter 90	\$ 1,112,495	Paving/Infrastructure
Total	\$13,028,067	

As you may know the Mass. Department of Transportation has been reconstructing the Nashua Road/Lakeview Ave intersection for the past year. Most of the project is complete and we expect to see final work being done in the Spring/early summer. Unlike the past, the Town was burdened with providing the funding for takings, easement's, fences and in some cases signage of local businesses; funding for these activities came out of our Chapter 90 allotment, causing us to cut back on the paving of roadways.

Other undertakings in the following areas were started, continued, or completed in FY23 by Town Departments, Committees and Staff, all within the context of a budget that recognized minimal increase for FY23.

- Hazardous waste day for residents.
- Continuation of full-scale sidewalk snow clearing program on priority streets utilizing two sidewalk plows for this purpose.
- Met and/or exceeded, state mandated Net School spending requirements for the Dracut Public Schools and the Greater Lowell Technical High School.
- Continue to see increased electronic payments/registrations for the Recreation Department.
- Continue to bill for interest on unpaid non-tax and non-utility municipal bills 45 days or more in arrears.
- Continue to offer the \$600 Senior Tax Rebate Program for up to 60 eligible participants.
- Continue to see high numbers of interments in Town cemeteries.
- Eliminated transfers to Equipment Stabilization Fund.
- Experienced a slight increase in excise tax bills issued which correspondingly impacted revenue collections reflective of an improving economy.

- Continue to see increases in property and casualty insurance premiums, this trend will continue as we improve our buildings.
- Continued the expansion of the compost centers availability during the summer months.
- Continued outsourcing Sealer of Weights and Measures services with NMCOG.

Economic Development has and continues to be a top priority. We have hired an Economic Development Director who has worked tirelessly to bring business into town. We have seen a flurry of in-home businesses partly due to the new bylaw providing flexibility with home businesses and the cooperation of land/building owners. We carefully monitor vacant locations and reach out to those businesses that are looking for a location within our borders. We have been walking them through the process including providing them the resources to work with the Building Inspector on uses and other pertinent details.

The Town recently launched a program to provide residents a platform to file requests/complaints. We have numerous calls regarding trash pick-up and other needs that are now streamlined to efficiently manage issues. This program has been well received, we have had a significant difference with the volume of calls and residents are taking advantage of this platform. Other complaints/requests that can be reported on the platform include potholes/damaged roadways; streetlights; tree issue and trash, recycling, and bulk item pick-ups.

The Town's Bond Rating has maintained its AA bond rating with Standard and Poor's Rating Agency, Dracut is considered to have a strong economy; strong budget; liquidity and strong management policies with an overall stable outlook. In order to take advantage of historical low interest rates, the Town continues to analyze its debt and refinance when deemed appropriate.

The above cited undertakings and accomplishments demonstrate the progress the Town continues to strive for in improving and enhancing its service delivery despite the pressures of the economic conditions and this year, in spite of the pandemic.

While Dracut does not have an extensive business and industrial segment (5.76% of its assessable base), through the support of the Board of Selectmen and Administration we are focusing our concentrated efforts to attract new businesses and offer support to our existing businesses. With our efforts, we have been successful with attracting various businesses such as retail, gas stations, restaurants, and medical facilities. There are continuing efforts to attract businesses that will enhance many of those that are working from home.

The Town is committed to continuing to focus on economic development. Some of the steps we have taken include:

- Adoption of a unified Tax Rate benefiting business properties;
- In addition to Lazy River and Rise, two new cannabis facilities, Tree House, and NOVA Farms, have opened their doors. The Town is the recipient of 3% sales tax and 3% impact fee. The impact fee has a sunset clause of 7-years which is the renewal time for all four. There has been some discussion on the State level to reduce or possibly remove the impact fee; we disagree with this proposal, as it was the expected revenues were the primary reason why the community voted to approve cannabis facilities in our industrial districts. With these revenues comes responsibility, we need to focus on using about 50% of these revenues for capital type purchases, the balance should fall to Free Cash to prevent the creation of an artificial revenue source to increase the operating budget.
- Continued Trade Buildings construction on Chuck Drive;
- Dow industries has constructed a new headquarters on Broadway Road, the previous location will be marketed through our Economic Development initiatives;

- Connecting with UMASS Lowell and Middlesex Community College by welcoming interns to assist the town with economic development projects as well as provide an opportunity to college students to work with various departments to gain knowledge of the innerworkings of local governments in an effort to spark the interest with hopes of recruiting future leaders of local government.
- Efforts continue to attract businesses and employers that work with UMass Lowell and Middlesex.
- Continuously communicate with UMASS Lowell and MCC to consider establishing a greater presence in Dracut.
- Continued use of the Massachusetts Receivership Program that aggressively addresses ignored, abandoned, and dilapidated commercial and residential properties imposing fines up to \$500/day.

ELECTRIC/NATURAL GAS ENERGY CONSUMPTION

Energy consumption continues to be a large expense center for the Town. The Town of Dracut has taken the initiative to be included with the Northern Middlesex Council of Governments for municipal aggregation on a regional level. The Program allows for all residents and businesses to purchase their electricity, at a savings, through a third-party supplier; residents have realized approximately \$150K in savings.

We continue to purchase electricity under a bulk procurement contract for all buildings (municipal and school) as well as street and traffic lights. We continue to research and act on energy saving opportunities.

The Town Manager and School Superintendent have joined forces to conduct a feasibility study for all Town and School buildings and grounds to maximize the use of solar energy. We currently have agreements with two out-of-town solar farms but would like to expand on that.

We are also in discussions with Green Communities to obtain and install electric charging stations in the parking lot between the Library and Town Hall. This will provide a multi-use charging stations to our residents with an option to charge their electric vehicles while at the library, a game at Veteran's Park or while they conduct business at Town Hall.

FREE CASH

The ability to have a free cash balance in the second half of the 1990's and early 2000's years benefited the Town as it was able to not only carry out projects but also balance its budget. While necessary at the time, this latter step was not necessarily prudent financially. The table below sets forth a history of the Town's Free Cash position:

Year	Certified Free Cash	Year	Certified Free Cash	Year	Certified Free Cash
1993	\$ (909,765)	2003	\$ 1,377,570	2013	\$ 821,001
1994	\$ 90,692	2004	\$ 363,751	2014	\$ 2,444,613
1995	\$ 1,752,319	2005	\$ 623,627	2015	\$ 3,552,721
1996	\$ 2,998,954	2006	\$ 1,761,861	2016	\$ 5,839,395
1997	\$ 2,286,365	2007	\$ 1,998,316	2017	\$ 5,563,620
1998	\$ 2,358,849	2008	\$ 2,473,822	2018	\$ 6,477,970
1999	\$ 1,664,389	2009	\$ 1,499,903	2019	\$ 8,509,082
2000	\$ 1,215,879	2010	\$ 1,345,518	2020	\$ 9,898,201

Year	Certified Free Cash	Year	Certified Free Cash	Year	Certified Free Cash
2001	\$ 3,703,662	2011	\$1,390,469	2021	\$10,317,955
2002	\$ 2,292,936	2012	\$1,646,835	2022	\$ 8,418,655

What does a reasonable amount of free cash provide?

- Added interest earnings/revenues to support municipal services and programs.
- Avoidance of temporary borrowing costs for cash flow variances.
- Positive impact on the Town's Bond Rating.
- Use for one-time programs or projects.

Prior uses of Free Cash:

Department	Amount	Department	Amount
General Fund *	\$ 8,619,994	COA Roof/HVAC	\$1,650,000
Bridges/Streets/Hwy.	845,000	Storm Water Equipment	350,000
School Department	4,662,134	Fire Engine	300,000
Veteran's Park	400,000	Master Plan	25,000
Technology	710,000	Storm Water	200,000
Fire Department	2,993,000	Employee Benefits	1,000,000
Police Department	1,271,400	General Government	200,000
Conservation Land	140,000	Public Works	2,022,000
Equip. Stabilization	1,000,000	Library	27,000
Total			\$ 26,415,528

*Represents Snow and Ice

While there is no hard and fast rule, a general guideline and goal of management is to maintain a free cash balance as a "cushion" against unexpected emergencies and unforeseen conditions. It is also a policy that one-time revenues fall to the bottom line (free cash) rather than be worked into the general budget.

At this point, it is unclear whether it will be necessary to transfer free cash to absorb any snow and ice deficit for FY23. We have begun to focus on one-time needs of the community and address with Free Cash if possible.

PROPOSED BUDGET

The Municipal Charter Article 6 provides that the Town Manager, at least four months before the start of the fiscal year (i.e. March 1), should submit a complete budget to the Finance Committee. The Charter further provides that, "the budget adopted by the School Committee shall be submitted to the Town Manager in sufficient time to enable him to prepare the total Town budget.". Because of the enactment at the state level of the Education Reform Act, providing for the annual establishment of Net Minimum School Spending for each city and town, budgets for the local schools and the Greater Lowell Technical High School are in large part set by those funding formulas.

School funding is a function of two factors: direct school support, (Net School Spending) and qualifying indirect costs. A minimum local contribution is required and along with State Aid meets or exceeds the State prescribed minimum. This minimum is exclusive of expenditures for school transportation, for which a separate appropriation is made. The FY24 indirect costs will realize a significant increase (15.2%) due to the hiring of 27 additional school employees. The Department of Education has met its goal to increase Chapter 70 Aid to support school operations and we expect that to continue. Net School Spending for the Town has increased \$4.1M, and the Town will successfully meet its net school spending requirement each year. We strive to exceed the requirement but at times fixed costs absorb any potential increases.

It has been the practice to budget for snow and ice control activities at or near the ten-year average for expenditures. However, the cost increases associated with this service; along with the severity of recent seasons, and the lack of discretionary budget resources has resulted in the inability to continue this practice. Only minimal increases, if any, are able to be made to the snow account.

With the above comments as a frame of reference, the proposed budget for FY24 is in the preliminary amount of \$117M, which includes all funds. It is a spending plan that estimates the cost of fixed and known contractual obligations and utility costs, provides some funding increase to municipal accounts and the Dracut Public Schools and will be able to meet education funding requirements for Net School Spending for the Dracut Public Schools, Greater Lowell Vocational Technical High School, and Essex Agricultural Technical High School.

Dracut is reliant on State Aid for both education and general budget needs. Whenever there is an election year, in part due to the change in administration, we will not have official state aid numbers until at least March.

Some of the major factors comprising the budget are more particularly discussed below:

New Growth Revenues: Economic conditions in the Town and region have slowed, new construction which is the principal part of new growth revenues allowed under Proposition 2 1/2 and thus an estimate of revenues comparable to prior years was made.

New Revenue Sources: The FY24 budget does anticipate minimal additional revenues, primarily in the area of motor vehicle excise. Motor vehicle excise is a difficult revenue to predict, given the fact that new car buying is dependent on the economy. We have historically taken a conservative approach and continue to do so.

Structural Deficit: Consistent goals and objectives are to annually present a budget that does not contain a deficit or a structural deficit. This is a term that describes the reliance on the use of one-time or non-recurring revenues i.e., free cash or other savings to balance the budget other than their use for one-time recurring undertakings.

The FY24 budget is being submitted as a balanced budget without proposing free cash usage for general budget relief, other than Sick Leave Buyback, which is a one-time expense.

Employee Benefits: The three principal and perhaps most important employee benefits the Town provides are a retirement plan through the Middlesex County Retirement System and group health benefits, life and dental insurance program and the Medicare matching program. All are contributory programs. For FY24, the Town's assessment for Middlesex County Retirement is increasing approximately 10.5% and health insurance, which is provided by MIIA will recognize an increase of approximately 10.5% as well.

Municipalities in Massachusetts do not participate in the Federal Social Security System. However, since 1986 all new employees are required to enroll in the Medicare system which requires an employer match of 1.45%.

This cost center has been increasing each year as new employees join the Town. At the same time though, this should benefit the Town in the long run, the acceptance of M.G .L. Ch. 35, Section 19 requires Medicare eligible employees to join that system upon eligibility thus lessening costs on the Town program.

As has been discussed in the past, it is important that the Town continue funding the so-called "Other Post-Employment Benefits (OPEB)". On June 30, 2020, the Town 's OPEB actuarial account liability (the cost of retired employees ' health insurance) stood at \$163 million. Steps toward reducing this obligation need to be advanced in the coming years and a small start has been made leaving approximately \$625K in the account. This account is also used to pay for the valuations that need to be completed every two years. Unfortunately, due to the implementation of the Storm Water Program we were forced to discontinue this process. It is imperative that the Town continue to fund this liability and therefore it is recommended that we consider transferring the commitment from Free Cash.

While the General Fund is the principal operating entity of the Town, it is not the only one. In the Other Funds section of the budget are several important cost centers and five in particular.

First, the Sewer Fund is an enterprise activity that is proposed to fund all sewer system related costs, including routine operating expenses, small sewer expansion projects, and debt service associated with larger projects. The separate Sewer Fund budget message in the Other Funds section of this document outlines further comments on the fiscal strengths of the Fund.

Second, the Stabilization Fund, which functions as an equipment replacement fund for major equipment purchases of the Public Works and Fire Departments. This procedure is demonstrating its full value, as it is able to fund needed equipment purchases without borrowing. Thus, these pieces of equipment can be replaced, when necessary, without having to compete for debt capacity with other needed capital undertakings. Within the Stabilization Fund is a second account reserving funds to mitigate the debt service impact of the Town Hall which began in FY15. We now have a Technology Stabilization fund which will be used to fund technology purchases/upgrades for both General Government Departments and the Dracut Public Schools.

Third, the Kenwood Water Fund, through which water service is provided to approximately 1,800 customers in the east part of Town. This water system is a distribution system with no independent source of supply - thus it is dependent on the purchase of water from adjacent utilities, the cities of Lowell and Methuen. With a relatively small customer base over which to apply costs, supplier water price increases can impact local rates. Ultimately the "retained earnings", which is essentially "free cash" should hold stable at approximately \$1M, as you will see, we are approaching a deficit. Furthermore, we have taken the step of assessing the condition of the infrastructure and are awaiting the results. The final product will be the development of a capital plan schedule and funding requirements to replace the aging system. Unfortunately, an increase of approximately 5%, was necessary to sustain costs, further it may be necessary to again raise rates to provide the funds necessary for maintenance/replacement and/or other capital improvements to the system. The rate structure will continue to be analyzed and adjustments will be made as necessary to sustain the Fund. The General Fund is not in the position to subsidize this Fund and therefore careful analysis of future revenues and expenditures will continue to evolve.

Fourth, the Storm Water Fund, through which all storm water activities will be run. Established in 2018, the Town hired a Storm Water Manager and a Foreman to implement and administer the program. This is a mandated program that requires communities to manage and treat rainwater, snow melt and other events that flow over the ground and into storm drains, streams, rivers, ponds and wetlands. We are required to adhere to and implement what is known as "the new storm water MS4 permit". Some changes that could prove to be costly include additional storm water sampling and testing, robust catch basin cleaning program, additional

street sweeping, more stringent IDDE program requirements and investment in capital equipment and management.

Fifth, PEG Access Enterprise Fund, this fund was established for FY22. The intent of this fund is to receive and spend funds received by the rate payers of Comcast. It provides the Town with oversight to provide transparency with its revenues and expenditures.

PROPOSED REVENUE BUDGET

There are two major components to this budget or any budget - revenues and expenditures.

Revenues and transfers for FY24 are preliminarily expected to be the sum of \$117.4M, is expected to be available for expenditures, subject to final adjustments in State Aid as discussed herein.

The revenue portion of the total budget, including Enterprise Funds is comprised of four sources, which for FY24 can be broken down as follows based upon preliminary non-final estimates:

Property Taxes	\$ 58,816,242
State Aid	32,767,224
Enterprise funds	10,109,713
Other Taxes	5,116,000
Free Cash	3,858,000
Community Preservation	1,604,996
Cannabis	1,300,000
Transfer from Enterprise Funds	1,031,000
Chapter 90	815,467
License/Permits	612,900
Transfer for Other Articles/Funds	415,756
Department Revenue	387,700
Other Local Revenue	285,000
Penalties/Interest & Investment Income	276,500
Fines & Fees	13,500
Total Revenue	\$ <u>117,409,998</u>

With all of the above comments as background , the following is a brief summary of some major items contained in the budget proposals in addition to those already described:

REVENUES

- Modest growth in the Town 's assessable base representing an estimated \$350K in new growth taxes.
- Level funded excise tax revenues.

- Cautiously implementing use of Cannabis tax revenues. The Town receives 6% of gross sales but 3% is subject to a sunset clause and therefore will not be included as a revenue to support the budget, it falls to free cash and used as intended.
- Staying within the constraints of Proposition 2 ½ by estimating a 2.5% increase on the FY23 Levy Limit.
- Continuance of the accounting change which implemented enterprise accounting and reimbursement to the General Fund for its costs associated with supporting utility operations.
- An estimate of "Debt Exclusion" and "Special Assessment" revenues as an offset to corresponding estimated expenditures contained in the Debt Account.
- Increased interest earnings and level Medicaid reimbursement revenues.
- Continued transfers from the Wetland Protection, Offset Funds, Sewer and Water Funds.
- Transfer from Town Hall Reserve to offset the debt costs associated with the debt instruments.
- State Aid estimates are based on the Governors State Budget, which was released in late February. The are preliminary numbers, and are subject to change.
- 3% of the total estimated revenues from cannabis sales.

PROPOSED EXPENDITURE BUDGET

Costs of operations continue to climb, we have experienced significant increases in many areas of Town government but in particular, capital project initiatives are rapidly increasing. The cost of doing business has significantly changed over the past three years and continue to wreak havoc on our bottom line. We have taken the step of combining cost centers to allow more accurate accounting of utilities and other building maintenance expenses.

EXPENDITURES

- Dracut Public Schools increase of \$4,120,866 in Net School Spending (includes chargeback increase);
- Estimated increase for Greater Lowell Technical High School assessment;
- Reduction in obligation for property re-assessment;
- 14% increase in insurance premiums for Workers Compensation and Property/Liability Insurance;
- 10.5% increase in Health Insurance premiums;
- Replacement of 3 Police Officers due to retirement and addition of two new officer;
- Addition of a Fire Prevention position in the Fire Department, which is expected to be funded through a grant for the next three Fiscal Years.
- Over the past three years the State has paid 100% of our Dispatch Center costs but we are expecting to pay 50% of the total estimated cost in FY24; which is \$280,000;
- Increase in solid waste funding due to an increase in the costs to dispose recycling and an increase in our tipping fee at Covanta; average increase will be around 11.2%;
- A decrease in debt obligations due to the paydown of the Library and High School;
- Continuation of expanded days for the leaf/brush/compost center;
- Continuation of the Chapter 90 road paving program;
- Funding to maintain the Senior Tax Rebate Program to serve 60 participants;
- Continuation of additional outreach services at the Council on Aging;
- Annual funding for the Reverse 911 System;
- Continuation of cost sharing with the School Department of a resource officer at Dracut High School;
- Continuation of COL license testing requirements;
- Funding for negotiated buybacks for retiring municipal employees;

- Continuation of services at the Council on Aging, including the expanded SHINE Program, Veteran's Breakfasts, Fi le of Life Program and Legacies Program;
- Continuation of Sealer of Weights and Measures Services under contract with NMCOG;
- Continuation of Mosquito Control program;
- Increase in legal budget based on previous years;
- 4% increase in Greater Lowell Technical High School appropriation;

Capital Improvement Fund:

Projects voted by the Capital Planning Committee.

Sewer Fund:

Decreased appropriations due to reduction in debt obligations;

Continue Inflow and Infiltrations (I&I) corrective work and inspection repair program via a camera viewing program; the shifting from new construction to replacement/maintenance.

Public Works Capital Projects (Chapter 90 and Special Grants) Fund:

Repaving of additional streets; continuation of sidewalk replacement/installation.

Community Preservation Fund:

Continued negotiations for the acquisition of various properties; continue the implementation of policies and procedures to define and analyze CPA activities/purchases.

Storm Water Fund:

Storm water management program. The Town General Fund budget is often viewed only in terms of the amount of funds devoted or allocated to a particular activity or service. No service or activity, however, including utility enterprises should be viewed in a vacuum in terms of the budget. If Town Departments were independent entities, i.e., separate subsidiaries, each would incur significantly increased costs for services provided in support of their activities, but funded elsewhere in the budget document. For example, such costs would include general administration, revenue collection, accounting and financial services, insurance, and debt services. All these support activities represent necessary expenditures in support of the operating or direct service departments of the Town.

BUDGETARY HISTORY

Annually during the presentation and deliberation of the budget, conjecture and comparisons are sought as to whether one service, function or department is receiving an allocation of resources greater or lesser than another. As noted above, there is an inter-relationship between budgetary categories. Because the twin constraints of Proposition 2 ½ and State Aid received each year, the operating budget in tum is constrained. Therefore, what is available must out of necessity meet the required expenditures.

BUDGET FORMAT

To begin with, the General Fund is presented following the UMAS suggested uniform accounting system for municipalities (both revenues and expenditures). The document also presents proposed budgets for a number of special purpose funds (Other Funds). In this manner, it is believed the document constitutes a complete financial tool against which all Town services, programs, and activities can be considered.

BUDGET PROCEDURE

This budget is the result of, and represents, the efforts of a large number of individuals. The budget process began in November with the distribution of Departmental Request Forms to each Department. In December,

the departmental requests were submitted to my Office, where review took place representing preparation of this document.

Once the budget is submitted to the Board of Selectmen and Finance Committee, the budget process does not end. It is anticipated that both bodies will spend many hours in reviewing this document and evaluating requests prior to formulating recommendations for Town Meeting. During the course of this review, revenue or expenditure items may be considered for increase or decrease with the only limitations being that revenue estimates be realistically achievable and equal or exceed anticipated expenditures, and the constraints of Proposition 2 1/2: not be exceeded, unless the community chooses to override this tax limitation law, for general needs or to exclude a particular debt instrument.

CONCLUSION

The Budget proposed for FY24, reflective of Charter requirements is a balanced budget that includes all Town agencies, includes information on expenditures and revenues and summarizes the Town's debt position. As noted, changes are expected to occur between presentation and adoption based upon action by the Legislature on the final State Budget.

Ultimately the level of services to be provided rests with the Town Meeting and citizens of Dracut. Through this document, information is presented to assist in reaching that determination. The Town Manager and Department Heads are ready and available to assist in this process and to implement the adopted budget with expedience and efficiency. The budget is not created in a vacuum; it undergoes detailed scrutiny by the Finance Committee and Board of Selectmen. The Town Manager and Assistant Town Manager diligently analyze all aspects of the budget and present such.

Many thanks go out to Victor Garofalo, Asst. Town Manager/Finance Director as well as all department heads and their staff. The cooperation of all results in a comprehensive approach to every department's budget needs.

Thank you.

Summary of Revenue & Expenditures

Town of Dracut
Fiscal Year 2024 Budget
Summary of Revenue & Expenditures

Department/Description	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2023 Actual to date 4/10/2023	FY2024 Town Manager Request	% Change
Revenues/Transfers							
Property Taxes	\$ 51,977,891	\$ 53,715,134	\$ 55,568,695	\$ 57,220,004	\$ 57,220,004	\$ 58,816,242	2.79%
Other Taxes	5,274,396	5,367,921	5,424,943	5,116,000	4,581,249	5,116,000	0.00%
Cannabis	0	533,922	2,627,408	1,250,000	1,857,228	1,300,000	4.00%
Penalties/Interest & Investment Income	257,656	897,044	262,506	238,000	331,833	276,500	16.18%
License & Permits	763,306	598,023	746,706	612,900	498,238	630,900	2.94%
Department Revenue	454,318	484,087	561,403	404,200	335,737	369,700	-8.54%
Fines & Fees	37,150	15,205	12,754	18,000	6,588	13,500	-25.00%
Other Local Revenue	467,703	333,806	975,700	235,000	363,821	285,000	21.28%
State Aid	23,860,403	26,076,215	26,265,937	29,406,365	22,440,680	32,767,224	11.43%
Enterprise Funds	8,838,892	9,424,665	10,004,510	11,352,949	9,830,459	10,323,232	-9.07%
Community Preservation	1,292,658	1,630,130	1,913,985	2,216,725	2,216,725	1,703,996	-23.13%
Transfer from Other Articles/Funds	205,123	138,406	1,009,589	1,188,281	688,281	415,756	-65.01%
Transfer from Enterprise Fund	183,509	250,000	295,000	724,000	724,000	1,031,000	42.40%
Free Cash	1,555,829	2,968,093	2,830,334	4,672,625	5,172,625	3,843,000	-17.76%
Solar Panel (Free Cash, Bonding, Oth)	0	0	0	0	0	2,350,000	
OPIOID Funds	0	0	0	0	0	60,000	
Chapter 90	798,082	14,819	787,700	815,467	815,467	818,362	0.36%
Total Revenues	\$ 95,966,916	\$ 102,447,470	\$ 109,287,171	\$ 115,470,516	\$ 107,082,935	\$ 120,120,412	4.03%

Town of Dracut
Fiscal Year 2024 Budget
Summary of Revenue & Expenditures

Department/Description	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2023 Actual to date 4/10/2023	FY2024 Town Manager Request	% Change
Expenditures							
Town Moderator	\$ 550	\$ 550	\$ 275	\$ 550	\$ 275	\$ 550	0.00%
Selectmen	85,956	87,207	83,707	103,199	63,963	105,375	2.11%
Town Manager	354,596	295,924	303,324	333,812	232,616	343,272	2.83%
Finance Committee	818	2,074	1,426	1,800	652	1,800	0.00%
Asst. Town Manager/Finance Director	197,250	267,052	399,876	435,123	327,647	464,285	6.70%
Assessors	358,749	246,199	272,505	237,473	191,229	224,391	-5.51%
Treasurer	403,172	374,086	192,714	211,072	173,061	219,092	3.80%
Tax Collector	239,749	205,221	178,342	193,069	129,399	193,544	0.25%
Legal Department	260,947	209,975	200,130	220,000	187,308	290,000	31.82%
Human Resources	107,121	113,004	80,356	88,865	54,652	78,561	-11.59%
Informational Technology	188,173	357,687	287,897	439,934	290,830	430,340	-2.18%
Town Clerk	268,944	245,258	250,556	228,543	167,784	241,110	5.50%
Elections & Registrations	79,054	111,941	65,118	113,508	82,509	117,112	3.18%
Conservation Commission	56,182	59,868	65,136	70,792	52,387	35,324	-50.10%
Planning Board	103,776	105,413	167,283	174,358	132,396	218,284	25.19%
Zoning Board of Appeals	6,282	3,664	2,874	8,500	2,067	8,300	-2.35%
Building Maintenance	329,285	384,254	443,700	634,665	389,328	841,216	32.54%
Town/School Insurance Premiums	492,137	504,357	610,410	640,000	632,273	735,000	14.84%

Town of Dracut
Fiscal Year 2024 Budget
Summary of Revenue & Expenditures

Department/Description	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2023 Actual to date 4/10/2023	FY2024 Town Manager Request	% Change
Permanent Building Committee	0	115	15	200	0	100	-50.00%
Total General Government	\$ 3,532,741	\$ 3,573,851	\$ 3,605,641	\$ 4,135,463	\$ 3,110,377	\$ 4,547,656	9.97%
Police Department	4,735,307	4,799,643	5,168,061	5,270,407	4,085,400	5,659,266	7.38%
Fire Department	4,406,364	4,529,620	5,042,366	4,891,140	3,560,974	4,932,811	0.85%
Regional Dispatch Center	0	0	0	0	0	280,000	0.00%
Building	207,606	209,187	221,328	260,242	174,581	259,599	-0.25%
Plumbing & Gas	30,607	31,409	36,230	35,314	27,198	37,894	7.31%
Sealer of Weights	8,500	8,500	8,500	8,500	0	8,500	0.00%
Wiring	32,799	33,334	38,096	37,675	29,154	34,620	-8.11%
Emergency Management	26,498	16,456	11,171	20,110	7,385	20,000	-0.55%
Animal Control	46,748	35,154	86,897	89,801	54,569	81,042	-9.75%
Total Public Safety	\$ 9,494,429	\$ 9,663,303	\$ 10,612,648	\$ 10,613,188	\$ 7,939,260	\$ 11,313,732	6.60%
Town of Dracut Schools	33,050,000	34,301,960	35,585,350	39,230,000	25,389,796	41,158,064	4.91%
Greater Lowell Tech High School	4,668,368	4,840,368	4,714,833	5,203,393	3,907,131	5,374,000	3.28%
Essex Angie	17,759	20,030	24,923	35,000	10,258	17,000	-51.43%
Total Education	\$ 37,736,127	\$ 39,162,358	\$ 40,325,105	\$ 44,468,393	\$ 29,307,186	\$ 46,549,064	4.68%
Engineering	211,014	195,346	240,877	289,032	172,212	182,553	-36.84%
Public Works	238,442	238,851	258,239	259,349	189,378	236,468	-8.82%
Highway Maintenance	1,078,884	1,286,081	1,303,502	1,307,128	829,412	1,320,043	0.99%

Town of Dracut
Fiscal Year 2024 Budget
Summary of Revenue & Expenditures

Department/Description	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2023 Actual to date 4/10/2023	FY2024 Town Manager Request	% Change
Snow & Ice	794,781	788,613	1,079,783	563,000	637,289	588,000	4.44%
Street Lighting	121,922	106,008	106,477	120,000	91,450	105,000	-12.50%
Tree Department	194,756	250,071	286,499	279,798	205,628	283,348	1.27%
Vehicle Maintenance	420,458	388,901	904,587	440,979	431,082	448,504	1.71%
Solid Waste	2,406,703	2,452,523	2,487,160	2,873,000	1,983,433	3,196,000	11.24%
Cemetery Division	68,340	61,900	78,291	109,073	59,924	67,929	-37.72%
Total Department of Public Works	\$ 5,535,300	\$ 5,768,294	\$ 6,745,414	\$ 6,241,358	\$ 4,599,806	\$ 6,427,845	2.99%
Board of Health	410,862	189,383	233,652	236,569	182,427	256,483	8.42%
Council on Aging	320,433	313,352	352,043	345,192	248,282	324,101	-6.11%
Veteran Services	213,919	194,110	172,779	218,923	125,697	216,176	-1.25%
Total Health & Human Service	\$ 945,214	\$ 696,844	\$ 758,474	\$ 800,684	\$ 556,407	\$ 796,760	-0.49%
Library	773,184	722,487	832,601	848,362	639,511	874,078	3.03%
Recreation	96,661	83,269	91,957	110,842	72,541	159,140	43.57%
Veteran Organization	1,382	1,150	17,227	5,500	0	10,000	81.82%
Parks	39,252	72,139	78,603	68,400	47,224	39,300	-42.54%
Open Space	0	0	3,252	5,100	528	5,100	0.00%
Historical Commission	11,552	8,408	11,581	9,380	12,252	3,800	-59.49%
Total Culture and Recreation	\$ 922,031	\$ 887,453	\$ 1,035,221	\$ 1,047,584	\$ 772,056	\$ 1,091,418	4.18%

Town of Dracut
Fiscal Year 2024 Budget
Summary of Revenue & Expenditures

Department/Description	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2023 Actual to date 4/10/2023	FY2024 Town Manager Request	% Change
Debt Service	4,561,362	4,072,545	4,424,339	4,302,271	3,721,543	4,149,591	-3.55%
Insurance & Benefits	15,959,725	16,401,428	16,281,165	18,505,833	16,324,120	20,265,000	9.51%
Reserves & Sick Leave Buyback	120,852	183,247	335,661	657,460	131,589	919,865	39.91%
Total Debt, I/B , Reserve & Buyback	\$ 20,641,939	\$ 20,657,219	\$ 21,041,165	\$ 23,465,564	\$ 20,177,251	\$ 25,334,456	7.96%
Total General Fund Expenditures	\$ 78,807,781	\$ 80,409,323	\$ 84,123,668	\$ 90,772,234	\$ 66,462,342	\$ 96,060,930	5.83%
State Assessments & Charges	\$ 3,577,691	\$ 3,866,316	\$ 4,028,586	\$ 3,856,766	\$ 3,305,896	\$ 5,010,249	29.91%
Other Expenses & Transfers	3,598,057	3,687,708	5,108,451	6,997,636	6,997,636	6,740,416	-3.68%
Total All General Fund Expenditures	\$ 85,983,529	\$ 87,963,347	\$ 93,260,705	\$ 101,626,636	\$ 76,765,874	\$ 107,811,595	6.09%
Storm Water Enterprise Fund	\$ 200,445	\$ 420,946	\$ 605,988	\$ 486,779	\$ 275,413	\$ 429,579	-11.75%
Community Preservation	715,215	599,696	1,002,891	2,216,725	1,130,467	1,703,996	-23.13%
Sewer Enterprise	6,175,725	6,198,464	6,839,128	8,780,566	8,426,770	7,942,419	-9.55%
Water Enterprise	1,139,918	1,492,675	1,489,886	1,818,977	1,182,434	1,733,887	-4.68%
PEG Access Enterprise	0	0	302,674	533,406	533,406	496,925	-6.84%
Total Enterprise & CPA	\$ 8,231,303	\$ 8,711,781	\$ 10,240,566	\$ 13,836,453	\$ 11,548,490	\$ 12,306,807	-11.06%
Total Expenditures	\$ 94,214,832	\$ 96,675,129	\$ 103,501,271	\$ 115,463,089	\$ 88,314,364	\$ 120,118,402	4.03%

Revenues

Town of Dracut
Fiscal Year 2024 Budget
Summary of Revenues and Transfers

Revenue Description	Department	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2023 Actual to Date	FY2024 Budgeted
<i>Property Taxes</i>								
Property Taxes	Tax Collector	\$ 47,299,384	\$ 49,164,236	\$ 50,832,350	\$ 50,832,350	\$ 52,482,060	\$ 52,482,060	\$ 54,327,962
Levy Limit Increase 2 1/2%	Tax Collector	1,186,532	1,229,967	1,270,809	1,270,809	1,312,052	\$ 1,312,052	1,358,199
New Growth	Tax Collector	550,847	403,705	378,901	378,901	533,850	\$ 533,850	350,000
Exempt Debt	Tax Collector	2,941,128	2,917,226	3,086,635	3,086,635	2,892,042	\$ 2,892,042	2,780,081
Total Property Taxes		\$ 51,977,891	\$ 53,715,134	\$ 55,568,695	\$ 55,568,695	\$ 57,220,004	\$ 57,220,004	\$ 58,816,242
<i>Other Taxes</i>								
Motor Vehicle Excise Tax	Tax Collector	\$ 4,828,892	\$ 4,924,151	\$ 4,747,300	\$ 4,928,696	\$ 4,747,300	\$ 4,172,916	\$ 4,747,300
Boat Excise Tax	Tax Collector	2,810	2,398	2,700	2,962	2,700	2,521	\$ 2,700
Meals Tax	Tax Collector	419,861	411,866	345,000	469,787	345,000	393,171	\$ 345,000
Payment in Lieu of Taxes	Tax Collector	22,833	29,506	23,000	23,498	21,000	12,641	\$ 21,000
Total Other Taxes		\$ 5,274,396	\$ 5,367,921	\$ 5,118,000	\$ 5,424,943	\$ 5,116,000	\$ 4,581,249	\$ 5,116,000
<i>Cannabis Revenue</i>								
Cannabis Excise Tax	Finance	\$ -	\$ 291,299	\$ 809,200	1,226,581	\$ 1,250,000	\$ 1,007,903	\$ 1,300,000
Impact Fees	Finance		242,623	0	1,400,827	0	849,325	0
Total Cannabis Revenue		\$ -	\$ 533,922	\$ 809,200	\$ 2,627,408	\$ 1,250,000	\$ 1,857,228	\$ 1,300,000
<i>Penalties & Interest / Investment Income</i>								
Penalties & Interest	Tax Collector	\$ 162,779	\$ 228,254	\$ 160,000	84,004	\$ 145,000	\$ 127,344	\$ 135,000

Town of Dracut
Fiscal Year 2024 Budget
Summary of Revenues and Transfers

Revenue Description	Department	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2023 Actual to Date	FY2024 Budgeted
Investment Income	Finance	94,877	668,790	100,000	178,502	93,000	204,489	141,500
Total Penalties/Interest/Investment Inc		\$ 257,656	\$ 897,044	\$ 260,000	\$ 262,506	\$ 238,000	\$ 331,833	\$ 276,500

<i>License & Permits</i>									
Alcohol License	Selectmen	\$ 72,055	\$ 995	\$ 67,500	\$ 71,736	\$ 67,500	\$ 73,000	\$ 67,500	
Selectmen Licenses	Selectmen	3,825	1,800	3,150	4,075	3,100	3,850	3,100	
Fire Permits	Fire	0	4,930	0	5,190	2,000	3,095	2,000	
Building Permits	Building	491,045	377,395	362,850	444,039	350,000	278,770	368,000	
Sheet Metal Permits	Building	10,840	19,770	9,000	16,650	12,000	0	12,000	
Plumbing Permits	Gas & Plumbing	32,560	33,205	40,000	34,428	40,000	29,678	40,000	
Gas Permits	Gas & Plumbing	27,846	29,078	27,000	25,278	27,000	10,000	27,000	
Sealer of Weights	Weights	6,635	7,990	6,300	9,440	6,300	7,235	6,300	
Wiring Permits	Wiring	118,500	116,360	99,000	131,245	100,000	88,810	100,000	
Trench Permits	BOH	0	6,500	5,000	4,625	5,000	3,800	5,000	
Total License & Permits		\$ 763,306	\$ 598,023	\$ 619,800	\$ 746,706	\$ 612,900	\$ 498,238	\$ 630,900	

<i>Department Revenue</i>									
Ambulance	Town Manager	\$ 19,117	\$ 17,822	\$ 18,000	\$ 11,506	\$ 18,000	\$ -	\$ -	
Assessors List & Copy	Assessors	12,700	10,425	9,000	8,200	9,000	6,950	9,000	
Tax Title Fees	Treasurer	4,911	5,795	0	63,432	0	5,749	0	
Demand Fees	Tax Collector	84,105	130,278	131,800	141,086	120,000	70,448	120,000	

Town of Dracut
Fiscal Year 2024 Budget
Summary of Revenues and Transfers

Revenue Description	Department	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2023 Actual to Date	FY2024 Budgeted
MV Clears	Tax Collector	39,440	21,560	30,000	28,940	27,000	25,540	27,000
Municipal Lien Certificate	Tax Collector	34,225	40,225	35,000	30,900	31,500	12,750	15,000
MVX Warrant Fee	Tax Collector	27,635	25,435	40,000	32,563	25,000	24,110	25,000
Dog Licenses	Town Clerk	13,381	13,096	14,000	12,927	15,300	12,805	15,300
Business Certification	Town Clerk	4,570	5,640	5,000	7,180	5,000	4,510	5,000
Birth Death & Marriage Cert.	Town Clerk	26,800	25,510	24,000	30,220	25,000	21,865	25,000
Marriage License	Town Clerk	3,900	5,850	6,000	4,320	6,000	3,430	6,000
Miscellaneous	Town Clerk	3,053	2,516	0	5,807	0	3,404	0
Planning Board Fees	Planning	13,625	4,375	5,000	1,400	1,500	2,550	1,500
Board of Appeal Fees	Board of Appeals	4,066	3,600	5,000	4,170	500	6,265	500
Admin Fee - Detail	Police	54,397	73,649	50,000	66,824	65,000	41,069	65,000
Fire Arm ID	Police	9,175	30,050	11,000	8,413	9,000	14,700	9,000
Miscellaneous	Police	17,800	70	0	0	0	0	0
Admin Fee - Detail	Fire	2,044	516	1,000	1,255	900	1,959	900
Propane Storage Permits	Fire	825	725	1,000	630	1,000	700	1,000
Smoke Detector	Fire	27,115	33,640	25,000	29,100	15,900	18,560	15,900
Miscellaneous	Fire	395	65	0	30,985	0	4,095	0
Engineering Revenue	Engineering	70	0	200	4,920	450	0	450
Street Opening Fee	DPW	3,400	5,300	3,300	3,750	3,150	1,150	3,150

Town of Dracut
Fiscal Year 2024 Budget
Summary of Revenues and Transfers

Revenue Description	Department	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2023 Actual to Date	FY2024 Budgeted
Board of Health	BOH	47,569	27,946	35,000	32,875	25,000	53,128	25,000
Total Department Revenue		\$ 454,318	\$ 484,087	\$ 449,300	\$ 561,403	\$ 404,200	\$ 335,737	\$ 369,700
<i>Fines & Fees</i>								
RMV - Tickets & Citations	Treasurer	\$ 31,979	\$ 10,380	\$ 12,500	\$ 10,692	\$ 16,000	\$ 4,812	\$ 12,000
Court Fines	Treasurer	2,747	2,275	1,000	285	1,000	1,020	500
Animal Control Officer Fines	Animal Control	605	509	2,400	285	0	250	0
Other Misc. Fees	Other	0	1,325	0	0	0	0	0
Parking Tickets	Police	1,819	716	500	1,492	1,000	506	1,000
Total Fines & Fees		\$ 37,150	\$ 15,205	\$ 16,400	\$ 12,754	\$ 18,000	\$ 6,588	\$ 13,500
<i>Other Local Receipt Revenue</i>								
School - Medicaid Reimbursement	Schools	\$ 174,103	\$ 142,960	\$ 143,000	\$ 414,220	\$ 125,000	\$ 193,245	\$ 150,000
Betterment Robbins	Tax Collector	72,730	29,027	29,000	39,355	10,000	10,183	10,000
Miscellaneous Rev - Recurring	Finance	5,353	4,695	0	9,532	0	9,604	0
Miscellaneous Non-Recurring Rev	Finance	96,283	55,331	0	366,125	0	36,014	0
LRTA Bus Reimbursement	COA	119,234	101,793	0	146,468	100,000	114,775	125,000
Total Other Revenue		\$ 467,703	\$ 333,806	\$ 172,000	\$ 975,700	\$ 235,000	\$ 363,821	\$ 285,000
Total Local Receipts		\$ 7,254,529	\$ 8,230,008	\$ 7,444,700	\$ 10,611,420	\$ 7,874,100	\$ 7,974,694	\$ 7,991,600

Town of Dracut
Fiscal Year 2024 Budget
Summary of Revenues and Transfers

Revenue Description	Department	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2023 Actual to Date	FY2024 Budgeted
<i>State Aid</i>								
School Choice	Selectmen	\$ 173,361	\$ 106,000	\$ 108,688	\$ 108,688	\$ 91,809	\$ 91,809	\$ 68,409
State Owned Land	Selectmen	42,872	44,744	52,283	52,283	67,109	49,994	79,298
Local Aid - UGGA	Selectmen	3,720,503	3,720,503	3,850,721	3,850,721	4,058,660	3,041,629	4,139,833
Veteran Benefit Reimbursement	Town Manager	117,133	118,053	118,862	116,596	100,306	55,059	73,039
Charter School	Schools	301,754	589,158	593,045	729,201	507,894	593,733	1,030,857
Chapter 70	Schools	19,420,739	21,404,339	21,013,411	21,013,411	24,318,160	18,238,617	27,170,143
Veteran Blind Surviving Spouse	Finance	0	0	0	62,248	0	18,441	0
Elderly Abatements	Finance	37,650	38,085	176,792	273,150	188,454	277,425	125,000
Library Offset	Library	46,391	55,333	59,639	59,639	73,973	73,973	80,645
Total State Aid		\$ 23,860,403	\$ 26,076,215	\$ 25,973,441	\$ 26,265,937	\$ 29,406,365	\$ 22,440,680	\$ 32,767,224
<i>Enterprise Funds & Community Preservation</i>								
Sewer	Sewer	\$ 7,304,519	\$ 7,679,369	\$ 6,979,168	\$ 7,621,642	\$ 7,220,566	\$ 6,513,131	\$ 7,442,419
Sewer Retained Earnings	Sewer	0	0	0	0	1,560,000	1,560,000	500,000
Water	Water	1,530,780	1,745,296	1,400,100	1,579,135	1,668,977	958,197	1,633,887
Water Retained Earnings	Water	0		84,028	84,028	150,000	150,000	100,000
Storm Water	Storm Water	3,593	0	0	0	0	9,245	0
Storm Water Retained Earnings	Storm Water	0	0	50,000	50,000	220,000	150,000	150,000
PEG Access	PEG	0	0	372,674	669,705	500,406	456,886	496,925

Town of Dracut
Fiscal Year 2024 Budget
Summary of Revenues and Transfers

Revenue Description	Department	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2023 Actual to Date	FY2024 Budgeted
PEG Access Retained Earnings	PEG	0	0	0	0	33,000	33,000	0
Community Preservation	CPA	1,292,658	1,451,630	1,891,415	1,674,985	1,856,725	1,856,725	808,996
Community Preservation Articles	CPA	0	178,500	239,000	239,000	360,000	360,000	895,000
Total Enterprise & CPA		\$ 10,131,550	\$ 11,054,795	\$ 11,016,385	\$ 11,918,496	\$ 13,569,674	\$ 12,047,184	\$ 12,027,228
<i>Transfers & Other</i>								
Other Articles/Special Revenue	Finance	\$ 105,319	\$ 46,650	\$ 917,833	\$ 917,833	\$ 582,600	\$ 582,600	\$ 90,000
Solar Panel Funding	Finance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,350,000
Transfer (Grant & SRO)	Finance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 234,000
Transfer Sewer Enterprise	Sewer	106,000	150,000	195,000	195,000	561,000	561,000	840,000
Transfer Water Enterprise	Water	77,509	100,000	100,000	100,000	163,000	163,000	191,000
Equipment Stabilization Fund	Finance	0	0	0	0	10,000	10,000	0
Town Hall Reserve	Finance	94,804	86,756	86,756	86,756	86,756	86,756	86,756
Conservation Fund/Performance Bonds	Conservation	5,000	5,000	5,000	5,000	8,925	8,925	5,000
OPIOID Stabilization Fund	Finance	0	0	0	0	0	0	60,000
Free Cash Capital	Finance	1,555,829	2,625,400	1,898,000	1,898,000	4,147,625	4,147,625	3,098,000
Free Cash Equipment Stabilization Fund	Finance			403,500	403,500	500,000	500,000	0
Free Cash Other	Finance	0	342,693	528,834	528,834	525,000	525,000	745,000
Chapter 90 Reimbursement	DPW	798,082	14,819	787,700	787,700	815,467	815,467	818,362
Total Transfers & Other		\$ 2,742,543	\$ 3,371,318	\$ 4,922,623	\$ 4,922,623	\$ 7,400,373	\$ 7,400,373	\$ 8,518,118
Total Revenue & Transfers		\$ 95,966,916	\$ 102,447,470	\$ 104,925,844	\$ 109,287,171	\$ 115,470,516	\$ 107,082,935	\$ 120,120,412

General Fund Expenditures

Town of Dracut
Fiscal Year 2024 Budget
General Fund Expenditures

Department/Description	FY2020 Expended	FY2021 Expended	FY2022 Expended	FY2023 Budget	FY2023 Expended to Date	FY2024 Budget Request	% Chg Prior Year	FY2024 Town Manager Request
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<i>Town Moderator (114)</i>									
Part Time Salaries	\$ 550	\$ 550	\$ 275	\$ 550	\$ 275	\$ 550	0.0%	\$ 550	
Total Moderator	\$ 550	\$ 550	\$ 275	\$ 550	\$ 275	\$ 550	0.0%	\$ 550	

<i>Selectmen (122)</i>									
Salaries	\$ 60,216	\$ 61,992	\$ 64,440	\$ 69,872	\$ 53,722	\$ 71,690	2.6%	\$ 71,690	
Selectmen Stipends	10,000	7,500	11,015	10,000	6,068	10,000	0.0%	10,000	
Overtime	0	0	0	4,750	2,324	5,000	5.3%	5,000	
Longevity	1,050	1,050	1,050	0	0	0	0.0%	0	
Service Contracts	0	0	749	700	288	700	0.0%	700	
Advertising	325	747	411	300	181	500	66.7%	500	
Other Professional Fee	0	941	597	2,000	0	1,500	-25.0%	1,500	
Office Supplies	501	341	466	700	856	700	0.0%	700	
Duplicating Supplies	0	330	350	350	0	350	0.0%	350	
Meeting Expense	0	210	0	0	0	0	0.0%	0	
Dues & Publications	13,864	14,097	4,629	14,527	525	14,935	2.8%	14,935	
Total Selectmen	\$ 85,956	\$ 87,207	\$ 83,707	\$ 103,199	\$ 63,963	\$ 105,375	2.1%	\$ 105,375	

<i>Town Manager (123)</i>									
Salaries	\$ 272,552	\$ 248,422	\$ 251,020	\$ 259,412	\$ 196,982	\$ 270,272	4.2%	\$ 270,272	
Part Time Salaries	8,178	7,531	7,755	5,000	1,722	2,000	-60.0%	2,000	
Overtime	0	0	0	4,000	4,233	5,000	25.0%	5,000	
Auto Repairs & Maintenance	529	510	0	600	832	0	-100.0%	0	
Service Contracts	62,815	21,291	28,427	50,000	18,694	50,000	0.0%	50,000	

Town of Dracut
Fiscal Year 2024 Budget
General Fund Expenditures

Department/Description	FY2020 Expended	FY2021 Expended	FY2022 Expended	FY2023 Budget	FY2023 Expended to Date	FY2024 Budget Request	% Chg Prior Year	FY2024 Town Manager Request
Advertising	4,355	3,408	2,113	1,000	2,575	3,000	200.0%	3,000
Telephone	950	0	0	800	0	0	-100.0%	0
Printing & Binding	1,585	833	3,118	1,000	977	1,000	0.0%	1,000
Office Supplies	482	4,066	1,630	1,500	743	1,500	0.0%	1,500
Meeting Expense	122	495	0	2,500	0	2,500	0.0%	2,500
In-State Travel	598	10	1,440	1,000	236	1,000	0.0%	1,000
Dues & Publications	461	1,684	479	5,000	5,021	5,000	0.0%	5,000
Miscellaneous Expenses	1,969	7,674	7,341	2,000	603	2,000	0.0%	2,000
Total Town Manager	\$ 354,596	\$ 295,924	\$ 303,324	\$ 333,812	\$ 232,616	\$ 343,272	2.8%	\$ 343,272

<i>Finance Committee (131)</i>									
Overtime	\$ 735	\$ 1,514	\$ 1,003	\$ 1,350	\$ 300	\$ 1,350	0.0%	\$ 1,350	
Advertisement	83	215	78	100	0	100	0.0%	100	
Dues and Publications	0	345	345	350	352	350	0.0%	350	
Total Finance Committee	\$ 818	\$ 2,074	\$ 1,426	\$ 1,800	\$ 652	\$ 1,800	0.0%	\$ 1,800	

<i>Assistant Town Manager/Finance Director/Accountant (135)</i>									
Salaries	\$ 116,140	\$ 53,869	\$ 279,440	\$ 286,423	\$ 220,113	\$ 310,985	8.6%	\$ 310,985	
Service Contract	28,052	164,486	58,505	80,000	56,679	70,000	-12.5%	70,000	
Auditing	50,750	45,000	56,030	60,000	44,000	75,000	25.0%	75,000	
Employee Training	0	865	1,918	3,000	3,799	3,500	16.7%	3,500	
Printing & Binding	1,536	1,265	1,135	1,200	315	1,200	0.0%	1,200	
Office Supplies	657	1,568	896	2,500	1,195	2,000	-20.0%	2,000	
In-State Travel	0	0	1,515	1,500	558	1,000	-33.3%	1,000	

Town of Dracut
Fiscal Year 2024 Budget
General Fund Expenditures

Department/Description	FY2020 Expended	FY2021 Expended	FY2022 Expended	FY2023 Budget	FY2023 Expended to Date	FY2024 Budget Request	% Chg Prior Year	FY2024 Town Manager Request
Dues and Publications	115	0	438	500	987	600	20.0%	600
Total Asst. Town Manager/Finance Dir.	\$ 197,250	\$ 267,052	\$ 399,876	\$ 435,123	\$ 327,647	\$ 464,285	6.7%	\$ 464,285

Assessors (141)									
	\$ 173,843	\$ 140,603	\$ 170,328	\$ 177,673	\$ 136,148	\$ 182,291	2.6%	\$ 182,291	
Salaries									
Service Contract	7,972	8,525	8,039	7,900	7,861	8,900	12.7%	8,900	
Other Purchased Services	4,189	4,400	4,703	5,700	4,296	5,400	-5.3%	5,400	
Training	240	421	850	500	514	1,000	100.0%	1,000	
Appraisals Contracted Services	168,148	89,656	86,000	40,500	38,500	22,000	-45.7%	22,000	
Office Supplies	2,225	1,153	993	1,700	2,404	2,000	17.6%	2,000	
Mileage Reimbursement	1,957	1,221	1,343	3,000	1,166	2,500	-16.7%	2,500	
Dues & Publications	175	220	250	500	340	300	-40.0%	300	
Total Assessors	\$ 358,749	\$ 246,199	\$ 272,505	\$ 237,473	\$ 191,229	\$ 224,391	-5.5%	\$ 224,391	

Treasurer (145)									
	\$ 245,471	\$ 315,861	\$ 172,874	\$ 178,222	\$ 137,023	\$ 182,892	2.6%	\$ 182,892	
Salaries									
Longevity	1,050	850	0	1,050	0	0	-100.0%	0	
Service Contract	51,716	55,221	22,107	25,000	20,896	28,000	12.0%	28,000	
Tax Foreclosure Fee	11,777	(1,809)	(4,594)	3,000	13,292	5,000	66.7%	5,000	
Office Supplies	88,494	2,204	1,978	3,000	1,500	2,800	-6.7%	2,800	
In-State Travel/Mileage Reimbursement	2,836	144	0	500	0	300	-40.0%	300	
Dues & Publications	1,828	1,615	350	300	350	100	-66.7%	100	
Total Treasurer	\$ 403,172	\$ 374,086	\$ 192,714	\$ 211,072	\$ 173,061	\$ 219,092	3.8%	\$ 219,092	

Town of Dracut
Fiscal Year 2024 Budget
General Fund Expenditures

Department/Description	FY2020 Expended	FY2021 Expended	FY2022 Expended	FY2023 Budget	FY2023 Expended to Date	FY2024 Budget Request	% Chg Prior Year	FY2024 Town Manager Request
<i>Tax Collector (146)</i>								
Salaries	\$ 147,898	\$ 140,045	\$ 128,430	\$ 113,893	\$ 85,328	\$ 116,644	2.4%	\$ 116,644
Part Time Salaries	0	0	0	20,876	0	0	-100.0%	0
Longevity	950	950	0	0	0	0	0.0%	0
Service Contracts	75,865	61,284	46,805	47,500	42,080	60,000	26.3%	60,000
Tax Title Legal Fees	12,367	630	984	9,000	525	15,000	66.7%	15,000
Printing & Binding	0	0	0	200	0	0	-100.0%	0
Office Supplies	2,669	2,212	2,022	1,500	1,366	1,800	20.0%	1,800
Dues & Publications	0	100	100	100	100	100	0.0%	100
Total Tax Collector	\$ 239,749	\$ 205,221	\$ 178,342	\$ 193,069	\$ 129,399	\$ 193,544	0.2%	\$ 193,544
<i>Legal Department (151)</i>								
Law Dept. Legal Fees	\$ 260,947	\$ 209,975	\$ 200,130	\$ 220,000	\$ 187,308	\$ 290,000	31.8%	\$ 290,000
Total Legal Fees	\$ 260,947	\$ 209,975	\$ 200,130	\$ 220,000	\$ 187,308	\$ 290,000	31.8%	\$ 290,000
<i>Human Resources (152)</i>								
Salaries	\$ 95,561	\$ 98,146	\$ 56,504	\$ 62,465	\$ 48,020	\$ 66,011	5.7%	\$ 66,011
Advertising	975	350	857	2,000	600	1,500	-25.0%	1,500
Employee Training	1,550	45	3,345	3,000	0	4,000	33.3%	4,000
Medical Exams	8,107	9,323	18,063	20,000	4,472	6,000	-70.0%	6,000
Other Professional Fees	448	4,813	0	800	0	300	-62.5%	300
Office Supplies	115	52	408	200	140	500	150.0%	500
Dues & Publications	365	275	1,179	400	1,420	250	-37.5%	250
Total Human Resources	\$ 107,121	\$ 113,004	\$ 80,356	\$ 88,865	\$ 54,652	\$ 78,561	-11.6%	\$ 78,561

Town of Dracut
Fiscal Year 2024 Budget
General Fund Expenditures

Department/Description	FY2020 Expended	FY2021 Expended	FY2022 Expended	FY2023 Budget	FY2023 Expended to Date	FY2024 Budget Request	% Chg Prior Year	FY2024 Town Manager Request
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<i>Informational Technology (155)</i>									
Salaries	\$ 105,015	\$ 105,016	\$ 108,158	\$ 171,634	\$ 121,507	\$ 176,540	2.9%	\$ 176,540	
Service Contracts	64,712	77,215	138,338	245,000	148,209	225,000	-8.2%	225,000	
Telephone	0	6,655	2,587	8,800	5,892	8,800	0.0%	8,800	
Professional Services	400	72,779	991	1,000	1,031	2,000	100.0%	2,000	
Equipment Repair & Maintenance	8,485	5,693	7,326	3,500	736	6,000	71.4%	6,000	
Equipment Purchase/Lease	9,561	90,329	30,497	10,000	13,455	12,000	20.0%	12,000	
Total Informational Technology	\$ 188,173	\$ 357,687	\$ 287,897	\$ 439,934	\$ 290,830	\$ 430,340	-2.2%	\$ 430,340	

<i>Town Clerk (161)</i>									
Salaries	\$ 245,169	\$ 222,731	\$ 215,179	\$ 200,793	\$ 149,297	\$ 208,010	3.6%	\$ 208,010	
Overtime			0	200	291	200	0.0%	200	
Longevity	425	0	1,700	850	850	850	0.0%	850	
Advertising	0	699	0	2,000	0	1,000	-50.0%	1,000	
Employee Training	525	0	320	600	266	1,000	66.7%	1,000	
Postage	0	0	6,000	6,000	3,000	7,500	25.0%	7,500	
Printing & Binding	20,763	20,267	25,224	15,000	11,396	20,000	33.3%	20,000	
Office Supplies	1,293	1,091	1,251	1,500	2,114	1,500	0.0%	1,500	
Computer Supplies			0	500	0	0	-100.0%	0	
In-State Travel	359	0	297	500	0	550	10.0%	550	
Mileage Reimbursement	0	0	0	100	0	0	-100.0%	0	
Dues & Publications	410	470	585	500	570	500	0.0%	500	
Total Town Clerk	\$ 268,944	\$ 245,258	\$ 250,556	\$ 228,543	\$ 167,784	\$ 241,110	5.5%	\$ 241,110	

Town of Dracut
Fiscal Year 2024 Budget
General Fund Expenditures

Department/Description	FY2020 Expended	FY2021 Expended	FY2022 Expended	FY2023 Budget	FY2023 Expended to Date	FY2024 Budget Request	% Chg Prior Year	FY2024 Town Manager Request
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<i>Elections & Registrations (162)</i>									
Salaries	\$ 21,357	\$ 28,716	\$ 25,444	\$ 21,858	\$ 16,709	\$ 23,112	5.7%	\$ 23,112	
Longevity	425	0	0	850	0	0	-100.0%	0	
Overtime			0	7,000	10,682	7,000	0.0%	7,000	
Service Contract	8,886	6,163	9,169	12,000	8,249	13,000	8.3%	13,000	
Equipment Rental	0	0	0	800	0	0	-100.0%	0	
Advertising	1,455	2,345	1,505	3,000	1,492	2,000	-33.3%	2,000	
Employee Training	61	0	0	600	0	600	0.0%	600	
Printing & Binding	1,250	17,925	5,338	5,000	181	5,000	0.0%	5,000	
Office Supplies	1,205	291	354	1,500	1,540	1,200	-20.0%	1,200	
Computer Supplies	0	0	0	250	0	0	-100.0%	0	
Duplicating Supplies	0	0	0	350	0	0	-100.0%	0	
In-State Travel	119	0	70	500	0	200	-60.0%	200	
Dues & Publications	0	0	0	200	175	0	-100.0%	0	
Mileage Reimbursement			0	100	0	0	-100.0%	0	
Election Expense	44,296	53,669	20,673	55,000	43,426	58,000	5.5%	58,000	
Machinery & Equipment	0	2,833	2,565	4,500	55	7,000	55.6%	7,000	
Total Elections & Registrations	\$ 79,054	\$ 111,941	\$ 65,118	\$ 113,508	\$ 82,509	\$ 117,112	3.2%	\$ 117,112	

<i>Conservation Commission (171)</i>									
Salaries	\$ 55,217	\$ 58,514	\$ 64,563	\$ 68,067	\$ 50,362	\$ 33,224	-51.2%	\$ 33,224	
Longevity	0	425	0	425	0	0	-100.0%	0	
Other Professional Fees	73	0	0	700	1,100	1,000	42.9%	1,000	

Town of Dracut
Fiscal Year 2024 Budget
General Fund Expenditures

Department/Description	FY2020 Expended	FY2021 Expended	FY2022 Expended	FY2023 Budget	FY2023 Expended to Date	FY2024 Budget Request	% Chg Prior Year	FY2024 Town Manager Request
Office Supplies	292	356	0	400	342	0	-100.0%	0
Uniforms & Accessories	0	0	0	300	0	0	-100.0%	0
Mileage Reimbursement	0	0	0	300	0	500	66.7%	500
Dues & Publications	600	573	573	600	583	600	0.0%	600
Total Conservation Commission	\$ 56,182	\$ 59,868	\$ 65,136	\$ 70,792	\$ 52,387	\$ 35,324	-50.1%	\$ 35,324

<i>Planning Board (175)</i>									
	\$ 99,502	\$ 101,947	\$ 160,364	\$ 163,608	\$ 127,126	\$ 206,834	26.4%	\$ 206,834	
Salaries									
Part-Time Salaries	1,948	1,886	1,567	2,800	2,581	2,000	-28.6%	2,000	
Advertisement	2,106	1,516	440	3,000	483	3,000	0.0%	3,000	
Professional Fees	220	0	529	1,000	0	1,000	0.0%	1,000	
Office Supplies	0	65	0	500	0	500	0.0%	500	
In-State Travel	0	0	2,460	1,000	270	1,500	50.0%	1,500	
Mileage Reimbursement	0	0	1,403	500	1,408	1,500	200.0%	1,500	
Dues & Publications	0	0	520	750	528	750	0.0%	750	
Court Cost & Recording	0	0	0	1,200	0	1,200	0.0%	1,200	
Total Planning Board	\$ 103,776	\$ 105,413	\$ 167,283	\$ 174,358	\$ 132,396	\$ 218,284	25.2%	\$ 218,284	

<i>Zoning Board of Appeals (176)</i>									
	\$ 1,257	\$ 2,220	\$ 1,757	\$ 4,500	\$ 1,662	\$ 4,500	0.0%	\$ 4,500	
Part-Time Payroll									
Advertisement	4,253	1,144	352	3,000	353	3,000	0.0%	3,000	
Office Supplies	772	300	765	1,000	52	800	-20.0%	800	
Total Zoning Board of Appeals	\$ 6,282	\$ 3,664	\$ 2,874	\$ 8,500	\$ 2,067	\$ 8,300	-2.4%	\$ 8,300	

Town of Dracut
Fiscal Year 2024 Budget
General Fund Expenditures

Department/Description	FY2020 Expended	FY2021 Expended	FY2022 Expended	FY2023 Budget	FY2023 Expended to Date	FY2024 Budget Request	% Chg Prior Year	FY2024 Town Manager Request
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<i>Building Maintenance (196)</i>								
Salaries	\$ 159,895	\$ 163,713	\$ 172,635	\$ 272,622	\$ 203,732	\$ 302,502	11.0%	\$ 302,502
Part-Time Salaries	0	0	14,790	76,368	49,251	55,214	-27.7%	55,214
Overtime	0	0	3,904	37,400	36,860	20,000	-46.5%	20,000
Auto Allowance	0	0	0	1,500	0	0	-100.0%	0
Electricity	28,320	39,371	25,985	29,000	16,552	125,000	331.0%	125,000
Heating Gas	12,641	8,285	7,631	23,000	6,527	125,000	443.5%	125,000
Water Charges	13,960	14,396	15,653	12,000	15,577	40,000	233.3%	40,000
Sewer Charges	3,275	2,929	3,209	14,000	704	15,000	7.1%	15,000
Service Contracts	18,626	16,149	27,897	13,500	12,383	13,500	0.0%	13,500
Equipment Rental	25,292	10,466	12,993	18,900	11,748	8,900	-52.9%	8,900
Custodial & Housekeeping	270	968	5,120	3,675	0	0	-100.0%	0
Telephone	17,026	14,751	13,081	20,000	9,332	20,000	0.0%	20,000
Postage	19,148	26,895	35,208	25,000	1,403	30,500	22.0%	30,500
Other Professional Services	1,254	4,927	21,912	20,000	1,080	18,000	-10.0%	18,000
Duplicating Supplies	3,690	39,095	4,596	8,000	865	6,000	-25.0%	6,000
Custodial Supplies	4,531	10,685	10,194	8,500	9,391	12,000	41.2%	12,000
Safety Equipment Supplies	4,985	6,509	0	5,000	0	0	-100.0%	0
Equipment Maintenance Supplies	796	1,925	2,231	2,500	96	5,000	100.0%	5,000
Grounds Maintenance Supplies	392	1,389	2,879	3,000	1,260	3,000	0.0%	3,000
Building Maintenance Supplies	1,563	3,429	2,762	8,100	2,478	10,000	23.5%	10,000
Building Maintenance Uniforms	0	0	3,500	4,500	0	3,000	-33.3%	3,000
Mileage Reimbursement	3,774	1,862	748	1,500	419	2,000	33.3%	2,000

Town of Dracut
Fiscal Year 2024 Budget
General Fund Expenditures

Department/Description	FY2020 Expended	FY2021 Expended	FY2022 Expended	FY2023 Budget	FY2023 Expended to Date	FY2024 Budget Request	% Chg Prior Year	FY2024 Town Manager Request
Miscellaneous	96	0	2,740	600	297	600	0.0%	600
Building Improvements	9,751	16,510	54,033	26,000	9,374	26,000	0.0%	26,000
Total Building Maintenance	\$ 329,285	\$ 384,254	\$ 443,700	\$ 634,665	\$ 389,328	\$ 841,216	32.5%	\$ 841,216

<i>Town/School Insurance Premiums (197)</i>									
Liability Insurance Premiums	\$ 492,137	\$ 504,357	\$ 610,410	\$ 640,000	\$ 632,273	\$ 735,000	14.8%	\$ 735,000	
Total Town/School Insurance Premiums	\$ 492,137	\$ 504,357	\$ 610,410	\$ 640,000	\$ 632,273	\$ 735,000	14.8%	\$ 735,000	

<i>Permanent Building Committee (198)</i>									
Advertisement	\$ -	\$ -	\$ 15	\$ 100	\$ -	\$ 100	0.0%	\$ 100	
Office Supplies	0	115	0	100	0	0	-100.0%	0	
Total Permanent Building Committee	\$ -	\$ 115	\$ 15	\$ 200	\$ -	\$ 100	-50.0%	\$ 100	

Total General Government	\$ 3,532,741	\$ 3,573,851	\$ 3,605,641	\$ 4,135,463	\$ 3,110,377	\$ 4,547,656	9.97%	\$ 4,547,656
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<i>Police Department (210)</i>									
Salaries	\$ 3,774,722	\$ 3,856,208	\$ 4,141,129	\$ 4,445,389	\$ 3,345,624	\$ 4,844,028	9.0%	\$ 4,844,028	
Part Time Salaries	189,163	116,124	54,463	29,117	34,162	61,737	112.0%	61,737	
Overtime Salaries	362,699	381,780	577,908	338,000	377,028	338,000	0.0%	338,000	
Longevity	850	850	0	4,000	0	6,000	50.0%	6,000	
Uniform Allowance	59,680	59,650	55,800	61,000	65,250	61,000	0.0%	61,000	
Electricity	38,548	32,485	45,604	37,600	30,985	0	-100.0%	0	
Heating Gas	19,123	18,113	13,405	25,000	9,646	0	-100.0%	0	
Water Charges	1,468	1,743	1,907	1,800	1,709	0	-100.0%	0	
Sewer Charges	769	600	626	1,200	300	0	-100.0%	0	
R & M - Auto/Truck	42,293	34,234	44,071	50,000	30,008	50,000	0.0%	50,000	

Town of Dracut
Fiscal Year 2024 Budget
General Fund Expenditures

Department/Description	FY2020 Expended	FY2021 Expended	FY2022 Expended	FY2023 Budget	FY2023 Expended to Date	FY2024 Budget Request	% Chg Prior Year	FY2024 Town Manager Request
Service Contracts	39,383	69,391	8,107	13,800	16,718	20,000	44.9%	20,000
Radio Rental & Maintenance	10,296	2,267	2,992	10,000	4,290	10,000	0.0%	10,000
Custodial & Housekeeping	4,582	5,874	5,695	5,000	3,571	5,000	0.0%	5,000
Other Purchased Services	15,830	8,030	3,294	15,000	5,083	15,000	0.0%	15,000
Employee Training	44,431	20,169	41,152	45,000	29,724	60,000	33.3%	60,000
Telephone	26,993	31,263	37,152	30,000	29,531	30,000	0.0%	30,000
Postage	827	902	307	1,000	463	1,000	0.0%	1,000
Printing & Binding	1,059	3,033	2,304	2,000	3,174	2,000	0.0%	2,000
Laundry & Dry Cleaning	739	2,402	437	2,000	1,543	2,000	0.0%	2,000
Office Supplies	1,369	1,876	2,004	3,000	1,373	3,000	0.0%	3,000
Computer Supplies	4,366	6,575	5,464	6,500	1,430	6,500	0.0%	6,500
Duplicating Supplies	750	4,588	7,179	5,000	6,311	5,000	0.0%	5,000
Building R & M Supplies	10,110	31,783	26,345	30,000	14,923	30,000	0.0%	30,000
R & M - Equipment	10,209	59,175	10,916	15,000	12,985	15,000	0.0%	15,000
Medical Supplies	3,516	7,556	1,348	10,000	2,016	10,000	0.0%	10,000
Uniforms & Accessories	30,959	23,021	41,906	30,000	23,165	30,000	0.0%	30,000
Mileage Reimbursement	376	60	202	2,000	15	2,000	0.0%	2,000
Dues & Publications	12,734	12,429	13,116	14,000	15,376	14,000	0.0%	14,000
Miscellaneous	516	6,517	2,504	2,000	890	2,000	0.0%	2,000
Criminal ID	692	946	430	1,000	326	1,000	0.0%	1,000
Machinery & Equipment	26,255	0	20,292	20,000	0	20,000	0.0%	20,000
New Hires Onboarding			0	15,000	17,781	15,000	0.0%	15,000
Total Police	\$ 4,735,307	\$ 4,799,643	\$ 5,168,061	\$ 5,270,407	\$ 4,085,400	\$ 5,659,266	7.4%	\$ 5,659,266

Town of Dracut
Fiscal Year 2024 Budget
General Fund Expenditures

Department/Description	FY2020 Expended	FY2021 Expended	FY2022 Expended	FY2023 Budget	FY2023 Expended to Date	FY2024 Budget Request	% Chg Prior Year	FY2024 Town Manager Request
<i>Fire Department (220)</i>								
Salaries	\$ 4,136,894	\$ 4,180,205	\$ 3,499,947	\$ 3,669,681	\$ 2,727,957	\$ 3,753,196	2.3%	\$ 3,753,196
Overtime	0	0	997,352	837,000	562,802	847,766	1.3%	847,766
Part-Time Salaries	0	0	0	2,000	0	2,000	0.0%	2,000
Longevity	0	850	850	850	0	850	0.0%	850
Uniform Allowance	29,803	28,730	28,119	32,250	15,912	32,250	0.0%	32,250
Electricity	15,105	22,949	38,424	33,000	21,177	0	-100.0%	0
Heating Gas	9,029	18,678	16,525	20,000	16,389	0	-100.0%	0
Water Charge	1,852	2,506	4,447	4,025	4,380	0	-100.0%	0
Sewer Charges	1,800	2,100	1,800	2,000	1,350	0	-100.0%	0
R & M - Auto/Truck	74,292	54,950	108,088	60,000	52,379	60,000	0.0%	60,000
Service Contracts	6,415	8,026	12,631	13,300	11,727	23,000	72.9%	23,000
Radio Rental & Maintenance	19,397	25,785	32,027	25,000	18,900	25,000	0.0%	25,000
Custodial & Housekeeping	2,669	3,509	3,496	3,500	2,834	3,500	0.0%	3,500
Employee Training	30,180	49,096	52,370	55,000	50,568	55,000	0.0%	55,000
Other Professional Fees	300	0	0	4,800	4,788	4,800	0.0%	4,800
Education Tuition	0	0	10,000	10,000	10,000	10,000	0.0%	10,000
Telephone	13,008	9,033	9,856	15,000	8,863	15,000	0.0%	15,000
Postage	193	64	116	300	150	300	0.0%	300
Office Supplies	1,089	1,233	2,117	2,600	1,733	2,500	-3.8%	2,500
Computer Supplies	1,393	6,955	466	6,000	3,372	4,000	-33.3%	4,000
Duplicating Supplies	0	265	140	300	45	300	0.0%	300
Custodial Supplies	9,977	12,009	14,755	15,000	5,506	16,000	6.7%	16,000

Town of Dracut
Fiscal Year 2024 Budget
General Fund Expenditures

Department/Description	FY2020 Expended	FY2021 Expended	FY2022 Expended	FY2023 Budget	FY2023 Expended to Date	FY2024 Budget Request	% Chg Prior Year	FY2024 Town Manager Request
R & M - Equipment	6,572	16,423	18,237	15,000	13,947	15,000	0.0%	15,000
Vehicle - Fuel	0	0	0	2,000	0	0	-100.0%	0
Medical Supplies	6,828	4,577	3,644	6,000	4,483	6,000	0.0%	6,000
Fighting Supplies	19,222	19,630	8,923	13,034	2,323	13,100	0.5%	13,100
Uniforms & Accessories	14,131	30,775	75,824	31,000	12,816	31,000	0.0%	31,000
In-State Travel	2	28	130	1,500	3	700	-53.3%	700
Dues & Publications	3,136	2,876	3,447	5,500	2,467	5,500	0.0%	5,500
Miscellaneous	46	25,000	98,635	500	626	1,050	110.0%	1,050
Machinery & Equipment	3,031	3,367	0	5,000	3,478	5,000	0.0%	5,000
Total Fire Department	\$ 4,406,364	\$ 4,529,620	\$ 5,042,366	\$ 4,891,140	\$ 3,560,974	\$ 4,932,811	0.9%	\$ 4,932,811

<i>Regional Dispatch Center (230)</i>								
Regional Dispatch Center Assessment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 280,000	0.0%	\$ 280,000
Total Regional Dispatch Center	\$ -	\$ 280,000	0.0%	\$ 280,000				

<i>Building (241)</i>								
Salaries	\$ 199,775	\$ 202,621	\$ 213,069	\$ 251,642	\$ 168,417	\$ 247,149	-1.8%	\$ 247,149
Overtime	537	550	0	1,000	0	4,000	300.0%	4,000
Longevity	0	0	0	0	950	850	0.0%	850
Uniform Allowance	0	340	500	500	450	500	0.0%	500
Employee Training	285	0	1,380	400	300	400	0.0%	400
Office Supplies	1,172	1,380	1,994	2,300	951	2,300	0.0%	2,300
Mileage Reimbursement	5,312	3,931	4,085	4,000	3,413	4,000	0.0%	4,000
Dues & Publications	525	365	300	400	100	400	0.0%	400
Total Building	\$ 207,606	\$ 209,187	\$ 221,328	\$ 260,242	\$ 174,581	\$ 259,599	-0.2%	\$ 259,599

Town of Dracut
Fiscal Year 2024 Budget
General Fund Expenditures

Department/Description	FY2020 Expended	FY2021 Expended	FY2022 Expended	FY2023 Budget	FY2023 Expended to Date	FY2024 Budget Request	% Chg Prior Year	FY2024 Town Manager Request
<i>Plumbing & Gas (242)</i>								
Part-Time Salaries	\$ 27,913	\$ 29,233	\$ 32,702	\$ 30,314	\$ 24,720	\$ 34,194	12.8%	\$ 34,194
Uniform Allowance	0	168	200	200	180	200	0.0%	200
Employee Training	244	50	510	600	315	600	0.0%	600
Office Supplies	165	0	639	1,600	215	300	-81.3%	300
Mileage Reimbursement	2,225	1,958	2,129	2,500	1,768	2,500	0.0%	2,500
Dues & Publications	60	0	50	100	0	100	0.0%	100
Total Plumbing & Gas	\$ 30,607	\$ 31,409	\$ 36,230	\$ 35,314	\$ 27,198	\$ 37,894	7.3%	\$ 37,894
<i>Sealer of Weights (244)</i>								
Service Contracts	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500	\$ -	\$ 8,500	0.0%	\$ 8,500
Total Sealer of Weights	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500	\$ -	\$ 8,500	0.0%	\$ 8,500
<i>Wiring (245)</i>								
Part-Time Salaries	\$ 29,760	\$ 30,737	\$ 35,066	\$ 33,075	\$ 26,989	\$ 31,220	-5.6%	\$ 31,220
Uniform Allowance	0	154	0	200	0	0	-100.0%	0
Employee Training	95	0	0	300	0	300	0.0%	300
Office Supplies	335	29	354	1,500	0	500	-66.7%	500
Mileage Reimbursement	2,609	2,414	2,676	2,500	2,164	2,600	4.0%	2,600
Dues & Publications	0	0	0	100	0	0	-100.0%	0
Total Wiring	\$ 32,799	\$ 33,334	\$ 38,096	\$ 37,675	\$ 29,154	\$ 34,620	-8.1%	\$ 34,620
<i>Emergency Management (291)</i>								
Part-Time Salaries	\$ 2,700	\$ 2,700	\$ 2,700	\$ 2,800	\$ -	\$ 2,800	0.0%	\$ 2,800

Town of Dracut
Fiscal Year 2024 Budget
General Fund Expenditures

Department/Description	FY2020 Expended	FY2021 Expended	FY2022 Expended	FY2023 Budget	FY2023 Expended to Date	FY2024 Budget Request	% Chg Prior Year	FY2024 Town Manager Request
Service Contracts	23,304	13,819	8,181	8,500	7,385	8,500	0.0%	8,500
Radio Maintenance & Repair	0	0	0	8,000	0	8,000	0.0%	8,000
Office Supplies	0	0	100	100	0	0	-100.0%	0
Computer Supplies	145	40	100	110	0	0	-100.0%	0
Medical Supplies	115	(102)	0	100	0	100	0.0%	100
Small Tools & Supplies	102	0	89	300	0	600	100.0%	600
Miscellaneous Expenses	132	0	0	200	0	0	-100.0%	0
Total Emergency Management	\$ 26,498	\$ 16,456	\$ 11,171	\$ 20,110	\$ 7,385	\$ 20,000	-0.5%	\$ 20,000

<i>Animal Control (292)</i>									
Salaries	\$ 42,297	\$ 25,568	\$ 43,151	\$ 61,501	\$ 46,202	\$ 63,042	2.5%	\$ 63,042	
Part-Time Salaries	160	4,626	0	0	0	0	0.0%	0	
Overtime	0	0	0	5,000	1,986	2,000	-60.0%	2,000	
Uniform Allowance	234	597	787	850	708	850	0.0%	850	
R & M - Auto/Truck	1,126	993	33,784	2,500	2,773	1,500	-40.0%	1,500	
Service Contracts	2,373	2,337	4,518	15,000	1,422	10,000	-33.3%	10,000	
Radio Rental & Maintenance	0	0	0	150	0	0	-100.0%	0	
Employee Training	0	0	600	1,000	600	500	-50.0%	500	
Animal Control Telephone	558	603	551	700	523	750	7.1%	750	
Office Supplies	0	0	157	500	0	0	-100.0%	0	
Small Tools & Supplies	0	431	3,349	2,400	354	2,400	0.0%	2,400	
Dues & Publications	0	0	0	200	0	0	-100.0%	0	
Total Animal Control	\$ 46,748	\$ 35,154	\$ 86,897	\$ 89,801	\$ 54,569	\$ 81,042	-9.8%	\$ 81,042	
Total Public Safety	\$ 9,494,429	\$ 9,663,303	\$ 10,612,648	\$ 10,613,188	\$ 7,939,260	\$ 11,313,732	6.60%	\$ 11,313,732	

Town of Dracut
Fiscal Year 2024 Budget
General Fund Expenditures

Department/Description	FY2020 Expended	FY2021 Expended	FY2022 Expended	FY2023 Budget	FY2023 Expended to Date	FY2024 Budget Request	% Chg Prior Year	FY2024 Town Manager Request
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<i>Schools/Education (300)</i>								
Net School Spending Appropriation	\$ 30,550,000	\$ 31,680,156	\$ 32,808,454	\$ 36,330,000	\$ 23,501,293	\$ 38,179,064	5.1%	\$ 38,179,064
Excludable Appropriation	2,500,000	2,621,804	2,776,895	2,900,000	1,888,503	2,979,000	2.7%	2,979,000
GLTHS - Assessment	4,498,796	4,682,155	4,553,722	4,911,236	3,690,947	5,070,000	3.2%	5,070,000
GLTHS - Non-Net Assessment	169,572	158,213	161,111	292,157	216,185	304,000	4.1%	304,000
Essex Aggie - Assessment	15,259	17,649	20,853	20,000	9,383	15,000	-25.0%	15,000
Essex Aggie Non-Net Assessment	2,500	2,381	4,070	15,000	875	2,000	-86.7%	2,000
Total Schools/Education	\$ 37,736,127	\$ 39,162,358	\$ 40,325,105	\$ 44,468,393	\$ 29,307,186	\$ 46,549,064	4.7%	\$ 46,549,064

<i>Engineering (410)</i>								
Salaries	\$ 204,366	\$ 184,501	\$ 229,709	\$ 244,782	\$ 141,596	\$ 166,403	-32.0%	\$ 166,403
Longevity	1,200	1,200	1,200	1,200	1,200	1,250	4.2%	1,250
Service Contracts	4,295	4,979	4,979	6,000	21,932	8,000	33.3%	8,000
Advertising	0	0	0	150	0	0	-100.0%	0
Employee Training	0	3,750	0	800	0	1,000	25.0%	1,000
Printing & Binding	0	0	3,764	1,000	1,073	1,000	0.0%	1,000
Office Supplies	70	140	395	900	0	500	-44.4%	500
Duplicating Supplies	450	67	265	1,000	0	200	-80.0%	200
R & M - Equipment	0	645	0	1,000	0	500	-50.0%	500
Supplies	0	0	0	600	0	0	-100.0%	0
Small Tools & Supplies	0	64	82	200	0	0	-100.0%	0
Auto Allowance	479	0	269	2,000	0	500	-75.0%	500
Machinery & Equipment	0	0	0	29,200	6,410	3,000	-89.7%	3,000

Town of Dracut
Fiscal Year 2024 Budget
General Fund Expenditures

Department/Description	FY2020 Expended	FY2021 Expended	FY2022 Expended	FY2023 Budget	FY2023 Expended to Date	FY2024 Budget Request	% Chg Prior Year	FY2024 Town Manager Request
Dues & Publications	154	0	214	200	0	200	0.0%	200
Total Engineering	\$ 211,014	\$ 195,346	\$ 240,877	\$ 289,032	\$ 172,212	\$ 182,553	-36.8%	\$ 182,553

Public Works (420)									
	\$ 178,105	\$ 182,660	\$ 189,888	\$ 202,274	\$ 155,504	\$ 208,918	3.3%	\$ 208,918	
Salaries	\$ 178,105	\$ 182,660	\$ 189,888	\$ 202,274	\$ 155,504	\$ 208,918	3.3%	\$ 208,918	
Part-Time Salaries	13,759	14,388	14,547	0	0	0	0.0%	0	
Overtime	0	0	0	2,000	2,161	2,000	0.0%	2,000	
Longevity	1,250	1,250	1,250	1,250	1,250	1,250	0.0%	1,250	
Electricity	8,606	9,549	16,835	14,375	4,727	0	-100.0%	0	
Heating Gas	8,369	7,179	11,162	12,500	9,338	0	-100.0%	0	
Water Charges	853	964	818	900	992	0	-100.0%	0	
Sewer Charges	1,048	1,101	750	1,000	450	0	-100.0%	0	
Service Contracts	1,216	1,860	1,430	1,500	1,286	1,500	0.0%	1,500	
Custodial & Housekeeping	2,552	2,396	855	4,000	1,818	3,500	-12.5%	3,500	
Advertising	3,256	2,579	2,866	2,000	1,084	2,000	0.0%	2,000	
Employee Training	102	0	0	350	102	0	-100.0%	0	
Telephone	2,189	2,214	2,205	2,900	1,509	3,200	10.3%	3,200	
Postage	203	133	58	200	25	200	0.0%	200	
Office Supplies	5,565	1,587	1,962	3,000	1,657	2,800	-6.7%	2,800	
Computer Supplies	0	0	191	100	0	0	-100.0%	0	
Duplicating Supplies	562	250	289	200	218	400	100.0%	400	
Building Maintenance	6,105	5,878	8,002	6,500	3,582	6,500	0.0%	6,500	
Dues & Publications	0	0	0	100	0	0	-100.0%	0	
Machinery & Equipment	4,702	4,864	5,130	4,200	3,674	4,200	0.0%	4,200	

Town of Dracut
Fiscal Year 2024 Budget
General Fund Expenditures

Department/Description	FY2020 Expended	FY2021 Expended	FY2022 Expended	FY2023 Budget	FY2023 Expended to Date	FY2024 Budget Request	% Chg Prior Year	FY2024 Town Manager Request
Total Public Works	\$ 238,442	\$ 238,851	\$ 258,239	\$ 259,349	\$ 189,378	\$ 236,468	-8.8%	\$ 236,468

<i>Highway Maintenance (421)</i>								
	\$ 847,439	\$ 825,449	\$ 904,956	\$ 967,728	\$ 691,282	\$ 974,043	0.7%	\$ 974,043
Salaries	0	0	0	0	0	15,000	0.0%	15,000
Part-Time Salaries								
Overtime				20,000	22,247	23,000	15.0%	23,000
Longevity	8,750	8,750	7,850	7,050	6,050	3,800	-46.1%	3,800
Service Contracts	59,720	70,595	8,936	62,000	6,995	62,000	0.0%	62,000
Equipment Rental	909	9,737	7,564	6,000	692	6,000	0.0%	6,000
Radio Rental & Maintenance	0	0	5,084	2,800	0	2,800	0.0%	2,800
Employee Training	320	0	0	400	0	0	-100.0%	0
Other Professional Fees	1,154	1,240	28,545	15,750	1,233	10,000	-36.5%	10,000
R & M - Equipment	5,971	265,138	27,231	18,000	16,516	18,000	0.0%	18,000
Maintenance Materials	127,088	41,790	229,322	150,000	40,665	150,000	0.0%	150,000
Small Tools & Supplies	7,526	9,643	33,711	10,000	11,684	10,000	0.0%	10,000
Uniforms & Assessorial	12,045	14,502	24,155	20,400	16,428	20,400	0.0%	20,400
Miscellaneous	0	394	1,454	0	103	0	0.0%	0
Traffic Control	7,962	11,271	19,667	20,000	15,364	20,000	0.0%	20,000
Other Improvements	0	0	5,025	7,000	154	5,000	-28.6%	5,000
Machinery & Equipment		27,572	0	0	0	0	0.0%	0
Total Highway Maintenance	\$ 1,078,884	\$ 1,286,081	\$ 1,303,502	\$ 1,307,128	\$ 829,412	\$ 1,320,043	1.0%	\$ 1,320,043

<i>Snow & Ice (423)</i>								
	\$ 144,261	\$ 139,988	\$ 244,985	\$ 125,000	\$ 179,190	\$ 150,000	20.0%	\$ 150,000
Overtime Salaries								

Town of Dracut
Fiscal Year 2024 Budget
General Fund Expenditures

Department/Description	FY2020 Expended	FY2021 Expended	FY2022 Expended	FY2023 Budget	FY2023 Expended to Date	FY2024 Budget Request	% Chg Prior Year	FY2024 Town Manager Request
Service Contracts	1,918	1,495	1,495	1,400	1,695	1,400	0.0%	1,400
Equipment Rental	276,055	301,658	398,218	175,000	170,315	175,000	0.0%	175,000
R & M - Equipment	94,372	97,277	127,437	30,000	45,182	30,000	0.0%	30,000
Ice Chemicals	278,175	248,196	307,648	160,000	240,907	160,000	0.0%	160,000
Maintenance Materials	0	0	0	40,000	0	40,000	0.0%	40,000
Machinery & Equipment	0	0	0	31,600	0	31,600	0.0%	31,600
Total Snow & Ice	\$ 794,781	\$ 788,613	\$ 1,079,783	\$ 563,000	\$ 637,289	\$ 588,000	4.4%	\$ 588,000

<i>Street Lighting (424)</i>									
Electricity	\$ 91,576	\$ 89,985	\$ 81,136	\$ 110,000	\$ 53,620	\$ 90,000	-18.2%	\$ 90,000	
R & M Equipment	30,346	16,023	25,341	10,000	37,829	15,000	50.0%	15,000	
Total Street Lighting	\$ 121,922	\$ 106,008	\$ 106,477	\$ 120,000	\$ 91,450	\$ 105,000	-12.5%	\$ 105,000	

<i>Tree Department (428)</i>									
Salaries	\$ 176,368	\$ 201,259	\$ 239,421	\$ 229,653	\$ 176,301	\$ 237,598	3.5%	\$ 237,598	
Overtime			0	5,025	9,125	5,000	-0.5%	5,000	
Longevity	2,250	1,100	1,150	1,150	1,150	1,150	0.0%	1,150	
Electricity	2,075	2,558	4,228	3,850	2,769	0	-100.0%	0	
Heating Gas	2,409	2,345	3,199	4,700	2,740	0	-100.0%	0	
Water Charges	290	400	399	300	252	0	-100.0%	0	
Sewer Charges	600	600	750	520	300	0	-100.0%	0	
R & M - Auto/Truck	4,460	1,184	10,265	5,500	2,333	5,500	0.0%	5,500	
Service Contracts	675	27,520	13,400	10,000	2,300	15,000	50.0%	15,000	
Custodial Supplies	1,052	1,877	424	3,300	1,116	3,300	0.0%	3,300	

Town of Dracut
Fiscal Year 2024 Budget
General Fund Expenditures

Department/Description	FY2020 Expended	FY2021 Expended	FY2022 Expended	FY2023 Budget	FY2023 Expended to Date	FY2024 Budget Request	% Chg Prior Year	FY2024 Town Manager Request
R & M - Equipment	963	4,891	2,684	4,000	1,986	4,000	0.0%	4,000
Chemicals	205	613	200	2,000	190	2,000	0.0%	2,000
Small Tools & Supplies	1,012	1,567	2,136	3,300	259	3,300	0.0%	3,300
Uniforms & Accessories	2,397	3,071	5,222	5,000	3,778	5,000	0.0%	5,000
Machinery & Equipment	0	1,086	3,022	1,500	1,030	1,500	0.0%	1,500
Total Tree Department	\$ 194,756	\$ 250,071	\$ 286,499	\$ 279,798	\$ 205,628	\$ 283,348	1.3%	\$ 283,348

<i>Vehicle Maintenance (429)</i>									
	\$ 176,396	\$ 181,109	\$ 191,928	\$ 189,129	\$ 155,911	\$ 189,904	0.4%	\$ 189,904	
Overtime	0	0	0	3,000	2,564	3,000	0.0%	3,000	
Longevity	2,050	2,050	2,050	2,150	2,150	1,000	-53.5%	1,000	
R & M - Auto/Truck	49,442	44,862	343,750	38,000	45,271	38,000	0.0%	38,000	
Service Contracts	0	80	520	900	595	0	-100.0%	0	
Employee Training	0	0	150	500	0	0	-100.0%	0	
R & M - Equipment	929	4,049	86,543	3,300	8,507	3,300	0.0%	3,300	
Vehicle & Equipment Inspection	0	0	0	16,000	8,635	16,000	0.0%	16,000	
Vehicle - Fuel	172,140	142,447	260,520	175,000	196,684	185,000	5.7%	185,000	
Small Tools & Supplies	14,416	9,329	14,199	8,000	6,971	7,300	-8.8%	7,300	
Uniforms & Accessories	5,085	4,975	4,926	5,000	3,794	5,000	0.0%	5,000	
Total Vehicle Maintenance	\$ 420,458	\$ 388,901	\$ 904,587	\$ 440,979	\$ 431,082	\$ 448,504	1.7%	\$ 448,504	

<i>Solid Waste (423)</i>									
	\$ 6,588	\$ 6,962	\$ 8,196	\$ 8,000	\$ 7,644	\$ 11,000	37.5%	\$ 11,000	
Trash Collection	2,367,460	2,429,709	2,463,876	2,840,000	1,957,523	3,145,000	10.7%	3,145,000	

Town of Dracut
Fiscal Year 2024 Budget
General Fund Expenditures

Department/Description	FY2020 Expended	FY2021 Expended	FY2022 Expended	FY2023 Budget	FY2023 Expended to Date	FY2024 Budget Request	% Chg Prior Year	FY2024 Town Manager Request
Other Professional Services	32,655	15,853	15,088	25,000	18,265	40,000	60.0%	40,000
Total Solid Waste	\$ 2,406,703	\$ 2,452,523	\$ 2,487,160	\$ 2,873,000	\$ 1,983,433	\$ 3,196,000	11.2%	\$ 3,196,000

<i>Cemetery Division (491)</i>									
	\$ 61,614	\$ 58,656	\$ 70,377	\$ 90,000	\$ 50,751	\$ 54,829	-39.1%	\$ 54,829	
Salaries	0	0	0	809	870	500	-38.2%	500	
Overtime	2,316	2,028	4,664	2,300	3,140	0	-100.0%	0	
Electricity/Heating Oil	2,352	28	1,623	3,000	985	2,500	-16.7%	2,500	
R & M - Auto/Truck	50	138	3	1,100	0	0	-100.0%	0	
Custodial Supplies	358	220	560	1,200	656	500	-58.3%	500	
R & M - Equipment	1,485	631	365	1,800	317	1,800	0.0%	1,800	
Maintenance Materials	165	200	698	500	73	500	0.0%	500	
Small Tools & Supplies	0	0	0	1,200	1,365	1,000	-16.7%	1,000	
Uniforms and Accessories	0	0	0	2,500	1,767	2,500	0.0%	2,500	
Other Improvements	0	0	0	4,664	0	3,800	-18.5%	3,800	
Machinery & Equipment	68,340	61,900	78,291	109,073	59,924	67,929	-37.7%	67,929	
Total Cemetery Division	\$ 5,535,300	\$ 5,768,294	\$ 6,745,414	\$ 6,241,358	\$ 4,599,806	\$ 6,427,845	2.99%	\$ 6,427,845	

<i>Board of Health (510)</i>									
	\$ 130,223	\$ 165,013	\$ 216,274	\$ 217,219	\$ 171,426	\$ 224,133	3.2%	\$ 224,133	
Salaries	266,078	13,750	9,067	0	0	5,000	0.0%	5,000	
Part-Time Salaries	0	0	0	0	836	2,000	0.0%	2,000	
Overtime Salaries	1,200	0	0	1,250	1,200	1,250	0.0%	1,250	
Longevity	636	0	1,250	3,000	500	3,000	0.0%	3,000	
Service Contracts									

Town of Dracut
Fiscal Year 2024 Budget
General Fund Expenditures

Department/Description	FY2020 Expended	FY2021 Expended	FY2022 Expended	FY2023 Budget	FY2023 Expended to Date	FY2024 Budget Request	% Chg Prior Year	FY2024 Town Manager Request
Advertising	813	0	342	300	0	300	0.0%	300
Printing & Binding	543	455	656	700	470	700	0.0%	700
Office Supplies	1,165	985	896	900	446	900	0.0%	900
Testing Materials	455	0	0	300	800	300	0.0%	300
Medical Supplies	0	6,174	1,128	7,500	4,306	7,500	0.0%	7,500
Small Tools & Supplies	7,063	500	0	500	76	500	0.0%	500
In-State Travel	0	0	0	200	0	0	-100.0%	0
Mileage Reimbursement	2,294	2,166	3,037	4,000	2,246	4,000	0.0%	4,000
Dues & Publications	120	100	394	300	100	500	66.7%	500
Miscellaneous	272	241	609	400	21	400	0.0%	400
OPIOID	0	0	0	0	0	6,000	0.0%	6,000
Total Board of Health	\$ 410,862	\$ 189,383	\$ 233,652	\$ 236,569	\$ 182,427	\$ 256,483	8.4%	\$ 256,483

<i>Council on Aging (541)</i>								
Salaries	\$ 204,223	\$ 194,091	\$ 216,795	\$ 235,175	\$ 179,939	\$ 252,391	7.3%	\$ 252,391
Part-Time Salaries	69,984	67,736	71,850	58,968	39,425	43,440	-26.3%	43,440
Electricity	3,562	4,888	5,460	6,000	5,200	0	-100.0%	0
Heating Gas	7,737	7,801	4,298	8,000	524	0	-100.0%	0
Water and Sewer Charges	1,297	841	889	1,500	656	0	-100.0%	0
Sewer Charge	1,094	639	600	1,400	300	0	-100.0%	0
R & M - Auto/Truck	5,001	19,674	5,641	5,000	2,894	5,000	0.0%	5,000
Service Contracts	9,700	7,308	15,527	10,100	9,027	11,400	12.9%	11,400
Custodial & Housekeeping	3,380	2,113	3,385	3,600	3,047	0	-100.0%	0
Other Professional Fees	1,293	0	1,293	1,300	0	0	-100.0%	0

Town of Dracut
Fiscal Year 2024 Budget
General Fund Expenditures

Department/Description	FY2020 Expended	FY2021 Expended	FY2022 Expended	FY2023 Budget	FY2023 Expended to Date	FY2024 Budget Request	% Chg Prior Year	FY2024 Town Manager Request
Telephone	4,789	4,611	4,329	4,900	2,540	4,900	0.0%	4,900
Postage	400	196	487	500	0	0	-100.0%	0
Office Supplies	1,754	1,115	7,950	1,750	812	1,000	-42.9%	1,000
Custodial Supplies	4,271	1,414	7,666	5,000	3,868	5,000	0.0%	5,000
Mileage Reimbursement	534	624	461	700	49	500	-28.6%	500
Miscellaneous	1,414	302	5,411	1,300	0	470	-63.8%	470
Total Council on Aging	\$ 320,433	\$ 313,352	\$ 352,043	\$ 345,192	\$ 248,282	\$ 324,101	-6.1%	\$ 324,101

<i>Veteran Services (543)</i>									
	\$ 54,369	\$ 56,801	\$ 54,507	\$ 60,273	\$ 40,352	\$ 58,276	-3.3%	\$ 58,276	
Salaries	898	0	0	500	449	500	0.0%	500	
Service Contracts	678	558	903	600	371	900	50.0%	900	
Telephone	450	60	573	1,500	857	600	-60.0%	600	
Office Supplies	120	0	0	1,050	284	900	-14.3%	900	
Mileage Reimbursement	157,404	136,690	116,796	155,000	83,384	155,000	0.0%	155,000	
Total Veteran Services	\$ 213,919	\$ 194,110	\$ 172,779	\$ 218,923	\$ 125,697	\$ 216,176	-1.3%	\$ 216,176	
Total Human Services	\$ 945,214	\$ 696,844	\$ 758,474	\$ 800,684	\$ 556,407	\$ 796,760	-0.49%	\$ 796,760	

<i>Library (610)</i>									
	\$ 421,143	\$ 375,988	\$ 385,240	\$ 427,648	\$ 330,479	\$ 443,899	3.8%	\$ 443,899	
Salaries	133,537	134,744	161,984	181,946	119,583	186,994	2.8%	186,994	
Part-Time Salaries	3,050	1,700	1,700	3,500	3,500	3,500	0.0%	3,500	
Longevity	26,875	17,297	23,758	22,550	14,528	22,550	0.0%	22,550	
Electricity	13,840	14,634	14,821	13,000	11,929	13,000	0.0%	13,000	
Heating Gas									

Town of Dracut
Fiscal Year 2024 Budget
General Fund Expenditures

Department/Description	FY2020 Expended	FY2021 Expended	FY2022 Expended	FY2023 Budget	FY2023 Expended to Date	FY2024 Budget Request	% Chg Prior Year	FY2024 Town Manager Request
Water Charges	2,751	2,800	2,933	3,200	2,434	3,200	0.0%	3,200
Sewer Charges	1,127	893	886	900	300	900	0.0%	900
Service Contracts	72,995	71,904	80,300	63,619	54,856	67,342	5.9%	67,342
Custodial & Housekeeping	3,977	766	3,096	2,500	2,123	2,500	0.0%	2,500
Telephone	1,861	1,744	1,843	2,000	1,316	2,000	0.0%	2,000
Postage	322	230	256	200	0	200	0.0%	200
Office Supplies	650	746	2,160	1,000	1,076	1,693	69.3%	1,693
Computer Supplies	1,079	447	226	300	0	300	0.0%	300
Custodial /Bldg. R&M	2,410	1,215	41,323	2,000	2,666	2,000	0.0%	2,000
Supplies	2,221	2,833	2,760	3,000	4,149	5,500	83.3%	5,500
Programming	0	0	0	1,000	1,109	2,500	150.0%	2,500
Mileage Reimbursement	1,253	0	47	1,000	310	1,000	0.0%	1,000
Dues & Publications	84,093	94,545	109,269	119,000	89,153	115,000	-3.4%	115,000
Total Library	\$ 773,184	\$ 722,487	\$ 832,601	\$ 848,362	\$ 639,511	\$ 874,078	3.0%	\$ 874,078

<i>Recreation (630)</i>									
Salaries	\$ 52,829	\$ 57,317	\$ 63,851	\$ 68,067	\$ 49,651	\$ 116,790	71.6%	\$ 116,790	
Part-Time Salaries	5,150	0	4,065	10,000	8,345	10,000	0.0%	10,000	
Longevity	0	425	850	425	0	0	-100.0%	0	
Service Contracts	0	4,200	2,345	4,200	4,117	4,200	0.0%	4,200	
Property Rental	1,800	116	5,874	3,500	3,880	3,500	0.0%	3,500	
Employee Training	120	0	375	150	75	150	0.0%	150	
Printing & Binding	336	0	0	200	0	200	0.0%	200	
Office Supplies	248	76	218	600	39	600	0.0%	600	

Town of Dracut
Fiscal Year 2024 Budget
General Fund Expenditures

Department/Description	FY2020 Expended	FY2021 Expended	FY2022 Expended	FY2023 Budget	FY2023 Expended to Date	FY2024 Budget Request	% Chg Prior Year	FY2024 Town Manager Request
Baseball Programs	2,500	2,000	2,000	2,000	2,000	2,000	0.0%	2,000
Other Summer Events	1,351	9,087	8,978	8,300	1,435	8,300	0.0%	8,300
Fall & Winter Programs	2,616	2,157	2,776	3,000	3,000	3,000	0.0%	3,000
Mileage Reimbursement	0	0	0	150	0	150	0.0%	150
Dues & Publications	0	0	0	250	0	250	0.0%	250
Other Improvements	29,711	7,892	625	10,000	0	10,000	0.0%	10,000
Total Recreation	\$ 96,661	\$ 83,269	\$ 91,957	\$ 110,842	\$ 72,541	\$ 159,140	43.6%	\$ 159,140

<i>Veteran Organization (631)</i>									
Memorial Day Parade	\$ 1,382	\$ 1,150	\$ 17,227	\$ 5,500	\$ -	\$ 10,000	81.8%	\$ 10,000	
Total Veterans Organization	\$ 1,382	\$ 1,150	\$ 17,227	\$ 5,500	\$ -	\$ 10,000	81.8%	\$ 10,000	

<i>Parks (650)</i>									
Part-Time Salaries	\$ 8,736	\$ -	\$ 10,800	\$ 10,000	\$ 10,716	\$ 11,000	10.0%	\$ 11,000	
Parks Electricity	7,488	11,684	9,329	10,000	6,424	0	-100.0%	0	
Parks Heating Gas	1,295	1,156	1,584	2,300	1,385	0	-100.0%	0	
Parks Water Charges	3,845	8,835	12,952	13,000	12,582	0	-100.0%	0	
Parks Sewer Charges	1,500	1,800	1,650	1,500	1,200	0	-100.0%	0	
Parks Service Contracts	3,467	3,803	3,922	2,900	2,954	2,900	0.0%	2,900	
Parks Custodial & Housekeeping	0	0	0	3,000	0	0	-100.0%	0	
Parks Custodial Supplies	6	964	550	1,000	0	1,500	50.0%	1,500	
Parks R & M - Equipment	8,227	9,967	14,428	5,500	3,406	5,500	0.0%	5,500	
Parks Grounds Maintenance Supplies	662	4,852	11,360	9,000	7,025	9,000	0.0%	9,000	
Parks Chemicals	331	1,066	0	2,800	0	2,000	-28.6%	2,000	

Town of Dracut
Fiscal Year 2024 Budget
General Fund Expenditures

Department/Description	FY2020 Expended	FY2021 Expended	FY2022 Expended	FY2023 Budget	FY2023 Expended to Date	FY2024 Budget Request	% Chg Prior Year	FY2024 Town Manager Request
Parks Maintenance Materials	1,239	4,033	1,473	4,500	627	4,500	0.0%	4,500
Parks Small Tools & Supplies	2,456	2,559	7,752	1,500	905	1,500	0.0%	1,500
Parks Machinery & Equipment	0	21,420	2,803	1,400	0	1,400	0.0%	1,400
Total Parks	\$ 39,252	\$ 72,139	\$ 78,603	\$ 68,400	\$ 47,224	\$ 39,300	-42.5%	\$ 39,300

<i>Open Space (651)</i>									
Service Contracts/Permits		\$ -	210	\$ 2,800	\$ -	\$ 2,800	0.0%	\$ 2,800	
Ground Maintenance. Supplies		0	458	500	473	500	0.0%	500	
Small Tools and Supplies		0	2,164	1,200	55	1,200	0.0%	1,200	
Other Improvements		0	420	600	0	600	0.0%	600	
Total Open Space	\$ -	\$ -	\$ 3,252	\$ 5,100	\$ 528	\$ 5,100	0.0%	\$ 5,100	

<i>Historical Commission (691)</i>									
Part-Time Salaries	\$ 1,059	\$ 636	\$ 1,684	\$ 300	\$ 983	\$ 300	0.0%	\$ 300	
Electricity	3,737	2,853	1,676	2,500	763	0	-100.0%	0	
Heating Gas	3,422	2,895	4,436	4,000	3,582	0	-100.0%	0	
Water Charges	389	509	429	400	450	0	-100.0%	0	
Sewer Charges	750	600	600	520	450	0	-100.0%	0	
Other Professional	1,540	555	2,755	1,000	3,560	2,000	100.0%	2,000	
Office Supplies	0	0	0	300	80	0	-100.0%	0	
Custodial Supplies	655	360	0	360	2,384	1,500	316.7%	1,500	
Total Historical Commission	\$ 11,552	\$ 8,408	\$ 11,581	\$ 9,380	\$ 12,252	\$ 3,800	-59.5%	\$ 3,800	

Total Culture and Recreation	\$ 922,031	\$ 887,453	\$ 1,035,221	\$ 1,047,584	\$ 772,056	\$ 1,091,418	4.18%	\$ 1,091,418
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Town of Dracut
Fiscal Year 2024 Budget
General Fund Expenditures

Department/Description	FY2020 Expended	FY2021 Expended	FY2022 Expended	FY2023 Budget	FY2023 Expended to Date	FY2024 Budget Request	% Chg Prior Year	FY2024 Town Manager Request
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<i>Debt Service (710)</i>								
Non-Exempt Principal	\$ 1,136,011	\$ 651,620	\$ 929,000	\$ 864,750	\$ 787,750	\$ 859,500	-0.6%	\$ 859,500
Non-Exempt Interest	387,546	426,174	398,893	484,953	484,903	450,010	-7.2%	450,010
Short Term Interest	37,800	5,971	25,835	60,526	0	60,000	-0.9%	60,000
Exempt Interest	1,144,640	1,029,994	802,120	845,792	793,305	751,081	-11.2%	751,081
Exempt Principal	1,855,365	1,958,786	2,268,491	2,046,250	1,655,584	2,029,000	-0.8%	2,029,000
Total Debt Service	\$ 4,561,362	\$ 4,072,545	\$ 4,424,339	\$ 4,302,271	\$ 3,721,543	\$ 4,149,591	-3.5%	\$ 4,149,591

<i>Insurance & Benefits</i>								
Medicare & FICA Tax	\$ 567,407	\$ 630,458	\$ 704,813	\$ 700,000	\$ 465,972	\$ 800,000	14.3%	\$ 800,000
Middlesex Retirement System	5,270,085	5,727,650	6,071,234	6,554,393	6,560,528	7,223,000	10.2%	7,223,000
Workers Compensation Insurance	308,247	294,432	295,375	400,000	317,681	440,000	10.0%	440,000
Unemployment Insurance	43,829	68,307	71,490	70,000	45,495	96,000	37.1%	96,000
Administrative Expense	43,863	850	2,175	10,000	10,773	10,000	0.0%	10,000
Health Insurance	9,277,063	9,214,314	8,672,650	10,199,640	8,517,331	11,125,000	9.1%	11,125,000
Employee Wellness	0	0	0	10,000	5,690	10,000	0.0%	10,000
Life Insurance	65,967	45,417	50,334	66,000	43,345	66,000	0.0%	66,000
Dental Insurance	383,264	420,000	413,094	495,800	357,307	495,000	-0.2%	495,000
Total Insurance & Benefits	\$ 15,959,725	\$ 16,401,428	\$ 16,281,165	\$ 18,505,833	\$ 16,324,120	\$ 20,265,000	9.5%	\$ 20,265,000

<i>Reserves</i>								
Reserve Salary & Wages	\$ -	\$ -	\$ -	\$ 7,460	\$ -	\$ 84,865	1037.6%	\$ 84,865
Sick Leave Buy-Back	120,852	183,247	335,661	350,000	131,589	500,000	42.9%	500,000
Contingency - Reserves	0	0	0	300,000	0	335,000	11.7%	335,000

Town of Dracut
Fiscal Year 2024 Budget
General Fund Expenditures

Department/Description	FY2020 Expended	FY2021 Expended	FY2022 Expended	FY2023 Budget	FY2023 Expended to Date	FY2024 Budget Request	% Chg Prior Year	FY2024 Town Manager Request
Total Reserves & Transfers	\$ 120,852	\$ 183,247	\$ 335,661	\$ 657,460	\$ 131,589	\$ 919,865	39.9%	\$ 919,865
Total General Fund Budget	\$ 78,807,781	\$ 80,409,323	\$ 84,123,668	\$ 90,772,234	\$ 66,462,342	\$ 96,060,930	5.83%	\$ 96,060,930
<i>State Assessments & Charges</i>								
Special Education Assessment	\$ 12,848	\$ 11,266	\$ 11,308	\$ 12,457	\$ 9,343	\$ 14,427	15.8%	\$ 14,427
Mosquito Control Projects	73,829	73,998	76,476	78,409	58,815	78,874	0.6%	78,874
Air Pollution Control	8,972	9,076	9,299	9,595	7,200	9,920	3.4%	9,920
RMV Non-Renewal Surcharge	32,720	32,280	21,140	21,140	20,398	29,080	37.6%	29,080
School Choice Assessment	401,039	275,190	286,247	340,599	272,242	385,274	13.1%	385,274
Charter School Assessment	2,833,734	3,244,679	3,402,297	3,166,314	2,766,700	4,257,486	34.5%	4,257,486
LRTA Assessment	214,549	219,827	221,819	228,252	171,198	235,188	3.0%	235,188
Total State Assessments Charges	\$ 3,577,691	\$ 3,866,316	\$ 4,028,586	\$ 3,856,766	\$ 3,305,896	\$ 5,010,249	29.9%	\$ 5,010,249
Total Expenses with Assessments	\$ 82,385,472	\$ 84,275,639	\$ 88,152,254	\$ 94,629,000	\$ 69,768,238	\$ 101,071,179	6.81%	\$ 101,071,179

<i>Other Expenses & Transfers</i>								
School Offsets	\$ 173,361	\$ 106,000	\$ 108,688	\$ 91,809	\$ 91,809	\$ 68,409	-25.5%	\$ 68,409
Library Offsets	46,391	55,333	59,639	73,973	73,973	80,645	9.0%	80,645
Overlay	374,394	37,183	404,254	251,162	251,162	150,000	-40.3%	150,000
Chapter 90 Roads	798,082	521,099	787,700	815,467	815,467	818,362	0.4%	818,362
Articles Transfer other Funds	650,000	342,693	917,833	592,600	592,600	90,000	-84.8%	90,000
Articles Transfer from Free Cash	1,555,829	2,625,400	2,426,837	4,147,625	4,147,625	3,098,000	-25.3%	3,098,000
Solar Panel Article	0	0	0	0	0	2,350,000	0.0%	2,350,000
Trans to Equipment Stabilization Fund			403,500	500,000	500,000	0	-100.0%	0

Town of Dracut
Fiscal Year 2024 Budget
General Fund Expenditures

Department/Description	FY2020 Expended	FY2021 Expended	FY2022 Expended	FY2023 Budget	FY2023 Expended to Date	FY2024 Budget Request	% Chg Prior Year	FY2024 Town Manager Request
Snow Deficit	0	0	0	525,000	525,000	85,000	-83.8%	85,000
Total Other Expenses	\$ 3,598,057	\$ 3,687,708	\$ 5,108,451	\$ 6,997,636	\$ 6,997,636	\$ 6,740,416	-3.7%	\$ 6,740,416
Total All General Fund Expenses	\$ 85,983,529	\$ 87,963,347	\$ 93,260,705	\$ 101,626,636	\$ 76,765,874	\$ 107,811,595	6.09%	\$ 107,811,595

Enterprise Funds
&
Community
Preservation

Town of Dracut
Fiscal Year 2024 Budget
Enterprise & Community Preservation Expenditures

Department/Description	FY2020 Expended	FY2021 Expended	FY2022 Expended	FY2023 Budget	FY2023 Expended to Date	FY2024 Budget Request	% Chg Prior Year	FY2024 Town Manager Request
<i>Community Preservation</i>								
Salaries	\$ 1,767	\$ 4,210	\$ 326	\$ 20,000	\$ 11,339	\$ 24,981	24.9%	\$ 24,981
Advertising	0	0	0	2,000	0	1,000	-50.0%	1,000
Appraisals, Studies & Surveys	2,965	5,179	23,650	38,700	2,048	30,000	-22.5%	30,000
Office Supplies	543	0	0	700	0	0	-100.0%	0
Dues and Publications	3,500	3,500	4,350	5,000	4,350	5,000	0.0%	5,000
Land Purchase	0	0	0	1,000,000	0	0	-100.0%	0
Long Term Principal Debt Payments	35,000	122,775	412,000	410,000	375,000	410,000	0.0%	410,000
Long Term Interest Debt Payments	10,440	57,796	175,065	154,515	151,920	134,015	-13.3%	134,015
Transfer to Capital Projects	0	178,500	163,210	360,000	360,000	895,000	148.6%	895,000
Transfer to Capital Projects - Prior Year	0	0	0	0	0	20,000	0.0%	20,000
Transfer Reserve - Prior Year	0	0	0	0	0	45,000	0.0%	45,000
Transfer to Reserve	661,000	178,630	224,290	225,810	225,810	139,000	-38.4%	139,000
Total Community Preservation	\$ 715,215	\$ 599,696	\$ 1,002,891	\$ 2,216,725	\$ 1,130,467	\$ 1,703,996	-23.13%	\$ 1,703,996
<i>Sewer Enterprise</i>								
Salaries	\$ 194,926	\$ 195,878	\$ 270,336	\$ 217,611	\$ 194,479	\$ 270,799	24.4%	\$ 270,799
Part-Time Salaries		0	0	0	0	0	0.0%	0
Overtime	0	0	0	5,000	2,338	5,000	0.0%	5,000
Longevity	0	638	1,050	1,200	1,050	1,200	0.0%	1,200
Unemployment Insurance	217	0	500	0	0	0	0.0%	0
Life/Health Insurance	37,284	0	50,000	0	0	0	0.0%	0
Medicare	3,146	0	2,700	0	0	0	0.0%	0

Town of Dracut
Fiscal Year 2024 Budget
Enterprise & Community Preservation Expenditures

Department/Description	FY2020 Expended	FY2021 Expended	FY2022 Expended	FY2023 Budget	FY2023 Expended to Date	FY2024 Budget Request	% Chg Prior Year	FY2024 Town Manager Request
Middlesex Retirement Pension	63,548	0	66,000	0	0	0	0.0%	0
Electricity	39,957	40,990	41,329	41,000	28,995	43,000	4.9%	43,000
Heating Gas	3,235	3,077	7,549	4,000	3,255	6,500	62.5%	6,500
Flow Charges	1,353,500	1,362,337	1,896,349	1,950,000	2,032,103	2,200,000	12.8%	2,200,000
R&M Auto/Truck	287	3,492	1,141	5,000	3,116	2,500	-50.0%	2,500
Service Contracts	47,729	206,051	217,661	200,000	172,264	220,000	10.0%	220,000
Advertising	803	0	0	3,000	126	1,000	-66.7%	1,000
Legal Fees	3,080	0	0	7,500	0	0	-100.0%	0
Employee Training	156	0	0	1,000	0	0	-100.0%	0
Bank Service Charges	44,260	41,234	38,204	55,000	35,149	65,000	18.2%	65,000
Telephone	9,469	10,974	9,360	9,800	6,366	9,800	0.0%	9,800
Postage	13,992	14,255	15,252	16,000	12,477	18,000	12.5%	18,000
Printing & Binding	9,919	9,346	12,284	13,400	8,206	10,000	-25.4%	10,000
Office Supplies	1,360	435	817	2,000	1,209	1,500	-25.0%	1,500
Vehicle Fuel	3,223	2,259	4,345	4,000	4,563	4,000	0.0%	4,000
Maintenance Materials	32,879	31,387	38,843	50,000	9,744	60,000	20.0%	60,000
Mileage Reimbursements	4,251	809	487	3,000	0	1,500	-50.0%	1,500
Miscellaneous	286	630	330	2,500	1,664	1,500	-40.0%	1,500
Other Improvements	34,750	39,320	6,600	50,000	716	75,000	50.0%	75,000
Capital Improvements	12,475	0	18,123	50,000	0	75,000	50.0%	75,000
Long Term Debt Payments	1,309,314	1,303,033	1,267,000	1,219,500	1,099,500	817,000	-33.0%	817,000
MWPAT Bond Principal Payments	2,067,075	1,983,558	2,025,055	2,067,421	2,067,421	2,110,672	2.1%	2,110,672
Long Term Interest Debt Payments	296,224	204,466	197,504	162,978	152,373	126,068	-22.6%	126,068
MWPAT Bond Interest	588,380	549,295	509,393	468,656	468,656	427,380	-8.8%	427,380

Town of Dracut
Fiscal Year 2024 Budget
Enterprise & Community Preservation Expenditures

Department/Description	FY2020 Expended	FY2021 Expended	FY2022 Expended	FY2023 Budget	FY2023 Expended to Date	FY2024 Budget Request	% Chg Prior Year	FY2024 Town Manager Request
Short Term Interest Debt Payments	0	0	0	50,000	0	50,000	0.0%	50,000
Transfer Capital Project	0	0	(54,086)	1,060,000	1,060,000	500,000	-52.8%	500,000
Transfer Sewer Stabilization Fund	0	0	0	500,000	500,000	0	-100.0%	0
Transfer to General Fund	0	195,000	195,000	561,000	561,000	840,000	49.7%	840,000
Total Sewer Enterprise	\$ 6,175,725	\$ 6,198,464	\$ 6,839,128	\$ 8,780,566	\$ 8,426,770	\$ 7,942,419	-9.5%	\$ 7,942,419

Water Enterprise									
	\$ 65,071	\$ 66,028	\$ 52,997	\$ 64,477	\$ 48,825	\$ 25,387	-60.6%	\$ 25,387	
Salaries									
Overtime Salaries	0	0	0	0	0	3,000	0.0%	3,000	
Benefits	22,172	0	0	0	0	0	0.0%	0	
Electricity	12,907	22,572	26,123	18,000	7,628	23,000	27.8%	23,000	
Heating Oil	0	0	0	500	0	500	0.0%	500	
Heating Gas	667	698	681	500	634	500	0.0%	500	
Charges	835,274	1,146,854	1,078,735	1,220,000	593,948	1,220,000	0.0%	1,220,000	
Service Contracts	105,082	56,283	116,532	120,000	174,550	170,000	41.7%	170,000	
Advertising	4,658	142	210	5,000	0	2,500	-50.0%	2,500	
Legal	0	0	0	1,000	0	0	-100.0%	0	
Telephone	1,549	1,511	1,177	1,500	852	1,500	0.0%	1,500	
Office Supplies	621	38	400	500	51	0	-100.0%	0	
Maintenance Materials	86,917	98,336	103,630	84,500	43,097	84,500	0.0%	84,500	
Machinery/Equipment	0	0	9,400	50,000	59,850	12,000	-76.0%	12,000	
Transfer Capital Project	0	0	0	90,000	90,000	0	-100.0%	0	
Transfer to General Fund	5,000	100,000	100,000	163,000	163,000	191,000	17.2%	191,000	
Total Water Enterprise	\$ 1,139,918	\$ 1,492,675	\$ 1,489,886	\$ 1,818,977	\$ 1,182,434	\$ 1,733,887	-4.7%	\$ 1,733,887	

Town of Dracut
Fiscal Year 2024 Budget
Enterprise & Community Preservation Expenditures

Department/Description	FY2020 Expended	FY2021 Expended	FY2022 Expended	FY2023 Budget	FY2023 Expended to Date	FY2024 Budget Request	% Chg Prior Year	FY2024 Town Manager Request
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<i>Storm Water Enterprise Fund</i>									
Salaries	\$ 144,658	\$ 153,374	\$ 212,653	\$ 213,979	\$ 181,838	\$ 226,829	6.0%	\$ 226,829	
Overtime	0	0	0	5,000	(18)	5,000	0.0%	5,000	
Longevity	0	0	0	1,800	1,750	1,750	-2.8%	1,750	
Benefits			4,950	0	0	0	0.0%	0	
Service Contracts	18,263	228,417	281,157	135,000	12,035	135,000	0.0%	135,000	
Advertising	110	521	166	1,500	862	1,500	0.0%	1,500	
Training	2,641	1,679	0	0	0	0	0.0%	0	
Telephone	701	1,435	1,587	1,000	978	1,000	0.0%	1,000	
Office Supplies	0	16,155	7,456	4,000	75	4,000	0.0%	4,000	
Computer Supplies	708	101	4,230	3,000	0	3,000	0.0%	3,000	
Fuel	888	3,739	5,826	1,500	1,500	1,500	0.0%	1,500	
Maintenance Materials	4,918	15,525	37,962	50,000	6,394	50,000	0.0%	50,000	
Machinery/Equipment	27,558	0	0	0		0	0.0%	0	
Transfer Capital Project			50,000	70,000	70,000	0	-100.0%	0	
Total Storm Water	\$ 200,445	\$ 420,946	\$ 605,988	\$ 486,779	\$ 275,413	\$ 429,579	-11.8%	\$ 429,579	

<i>PEG Access Enterprise</i>									
DATV Quarterly Fee			\$ 302,674	\$ 483,406	\$ 533,406	\$ 496,925	2.8%	\$ 496,925	
Capital Expenses			0	50,000		0	-100.0%	0	
Total PEG Access Enterprise	\$ -	\$ -	\$ 302,674	\$ 533,406	\$ 533,406	\$ 496,925	-6.8%	\$ 496,925	

Total Enterprise Funds	\$ 7,516,088	\$ 8,112,085	\$ 9,237,675	\$ 11,619,728	\$ 10,418,023	\$ 10,602,811	-8.75%	\$ 10,602,811
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Town FTE
&
Department
Descriptions

Town of Dracut - Town Employees Staffing

Department/Description	FY2022			FY2023			FY2024		
	FT	PT	Total	FT	PT	Total	FT	PT	Total
Selectmen	1	0	1	1	0	1	1	0	1
Town Manager	2	0	2	2	0	2	2	0	2
Asst. Town Manager/Finance Director	3	0	3	3	0	3	3	0	3
Assessors	3	0	3	3	0	3	3	0	3
Treasurer	3	0	3	3	0	3	3	0	3
Tax Collector	3	0	3	2	1	3	2	0	2
Human Resources	1	0	1	1	0	1	1	0	1
Informational Technology	1	0	1	2	0	2	2	0	2
Town Clerk	4	0	4	4	0	4	4	0	4
Planning Board/Conservation	2	0	2	2	0	2	4	0	4
Building Maintenance	3	0	3	5	4	9	6	3	9
Police Department	48	3	51	49	3	52	52	4	56
<i>Chief & Deputy Chief</i>	2	0	2	2	0	2	2	0	2
<i>Police Officers</i>	42	0	42	44	0	44	47	0	47
<i>Office Staff</i>	4	3	7	3	3	6	3	4	7
Fire Department	44	0	44	44	0	44	45	0	45
<i>Chief & Deputy Chief & Fire Prevention</i>	3	0	3	3	0	3	4	0	4
<i>Fire Fighters</i>	40	0	40	40	0	40	40	0	40
<i>Office Staff</i>	1	0	1	1	0	1	1	0	1
Building	3	0	3	4	0	4	3	0	3
Plumbing & Gas	0	1	1	0	1	1	0	1	1
Wiring	0	1	1	0	1	1	0	1	1
Animal Control	1	0	1	1	0	1	1	0	1
Engineering	3	0	3	3	0	3	2	0	2
Public Works	2	0	2	2	0	2	2	0	2
Highway Maintenance	17	0	17	17	0	17	17	0	17
Tree Department	4	0	4	4	0	4	4	0	4
Vehicle Maintenance	3	0	3	3	0	3	3	0	3
Cemetery Division	1	0	1	1	0	1	1	0	1
Board of Health	3	0	3	3	0	3	3	0	3
Council on Aging	6	6	12	6	4	10	7	3	10
Recreation	2	0	2	2	0	2	2	0	2
Veteran Services	1	0	1	1	0	1	1	0	1
Library	8	14	22	8	13	21	8	13	21
Sewer/Water	5	0	5	5	0	5	5	0	5
Stormwater	3	0	3	3	0	3	3	0	3
Total Employees	180	25	205	184	27	211	190	25	215

Town of Dracut Massachusetts - FY2024 Budget

Department Descriptions and Duties Defined

General Government

This section of the budget funding is provided for general government and support services to all Town operations and activities in many different accounts. Activities included are Executive, Legislative, Personnel services, Records Maintenance and Financial Administration.

Town Moderator - 114

Legislative activities of the Town are vested in two annual Town Meetings. The Town Moderator (elected every 3 years) serve as the presiding officer of all regular and any special Town Meetings including adjourned sessions thereof. Compensation for the Town Moderator, as approved by Town Meeting, is reflected in this account.

Board of Selectmen - 122

The Board of Selectmen are the chief elected officials of the Town and are vested with all executive powers under the Municipal Charter. The Board also serves as Licensing Authority for the Town and as a Special Permit Granting Authority under the Zoning Bylaw. Expenses associated with the Board and its office operations are included in this account as well as dues for external organizations to which the Town belongs.

Town Manager - 123

Appointed by the Board of Selectmen pursuant to the provisions of the Town Charter, the Town Manager is the principal appointed official and full-time head of the Town Government. This account reflects cost and expenses associated with the operation of the Town Manager's Office, as well as support services to several Board and Commissions for which there are not individual appropriations. The Town Manager also oversee the Town Liability Insurance.

Finance Committee - 131

This account includes funds for part-time secretarial salary and expenses associated with the Finance Committee. Appointed by the Town Moderator, the Finance Committee has specific review and recommendation responsibilities to the Town Meeting with respect to the annual town budget and other financial matters of the Town.

Assistant Town Manager/Finance Director, Town Accountant - 135

The Town Accountant is appointed by the Board of Selectmen for a three-year term and works under the supervision of the Town Manager. As part of a re-organization of the Finance Department in 2021, the Town Accountant also serves as the Assistant Town Manager & Finance Director. Assisted by one full-time bookkeeper, the Town Accountant approves and prepares all warrants for payments from the Town Treasury, supervises and maintains all accounting records, performs on-going audits of accounts, prepares monthly financial reports, and assists the Town Manager with the preparation

Town of Dracut Massachusetts - FY2024 Budget

Department Descriptions and Duties Defined

and administration of the Town Budget. Besides salaries, wages and office expenses, funds are included in this account for the annual Town Audit and Fixed Asset Accounting.

Town Assessors - 141

Salaries and expenses for the Board of Assessors and clerical support staff are included in this account. This office is charged with the responsibility for the annual valuation of all real and personal property, excise taxation levy in the Town, the five-year cycle revaluation, and the maintenance and updating of all assessment records and changes thereto.

Town Treasurer - 145

The Town Treasurer is charged with all disbursement activities of the Town including the payment of all warrants (both payroll and expense), investment of idle funds, and borrowing of funds as necessary.

Tax Collector - 146

The office of the Tax Collector and supporting staff is responsible for preparing, mailing and quarterly collection of all real property taxes, liens, water and sewer charges, and motor vehicle excise taxes due the Town. Salaries and expenses associated with this activity are included in this account.

Law Department - 151

Town Counsel is appointed by the Board of Selectmen and provides legal advice to the Board, Town Manager and Departments of the Town. This office prepares and reviews by-laws, reviews contracts and agreements, defends the Town in legal actions brought against it and initiates legal actions on behalf of the Town when necessary. The Board of Selectmen also appoint special counsels to represent the Town in matters outside of the purview of general counsel. Costs and expenses associated with the provision of these professional services are reflected in this account, as would be costs for special counsel if engaged for a specific purpose, i.e., Special Labor Counsel.

Human Resources - 152

This account provides funding for all expenses associated with the implementation of town personnel policies and collective bargaining agreements, Massachusetts and Federal Laws related to employment law. The Human Resource Generalist works cohesively with the Treasurer is Office and communicates with the business office at the School Department to assure proper documentation and other sensitive information is accurate and protected. The Human Resources Generalist oversee the Town's Workers Compensation and Injured on Duty insurance. Serves under the direction of the Town Manager.

Information Technology - 155

The salary and expenses in the account provides for a full-time IT Director and Assistant IT Technician and allows for expenses in equipment and memberships for cloud based and proprietary

Town of Dracut Massachusetts - FY2024 Budget

Department Descriptions and Duties Defined

software for many departments. This department supports the technical needs of all department's including public safety but excluding the School Department; the School Department has its own IT staff.

Town Clerk - 161

Besides election a registration activity, the Town Clerk's Office has responsibilities for record maintenance, conducting the annual census and issuance of certain licenses, i.e., marriage, animal, fishing, and raffle.

Election and Registrations - 162

This account includes salaries and wages (registrars and poll workers) and expenses such as postage, printing, advertising, and equipment associated with the Town Elections and Town Meetings. In addition to the semi-annual Town Meetings and annual Town Election, Special Elections may be held upon all of the Board of Selectmen.

Conservation Commission - 171

The Conservation Commission is charged with specific responsibilities for the preservation and proper utilization of wetlands in the Town. Through this account, the Town provides for the continuing operation of this Commission.

Sale of Land Committee - 174

From time to time the Town offers for sale at public auction land it has acquired for non-payment of taxes or other purposes, and which has become surplus. This activity is carried out by the Sale of Land Committee, the expenses for which are provided for through this account (Note: As sale are infrequent, this account is not budgeted every year.)

Planning Board - 175

The Town's Planning Board, consisting of five (5) members, and one alternate, is charged with administration of the Town's subdivision regulations. This Board also serves as a Special Permit Granting Authority under the Zoning By-Law. Direct costs of this activity are funded through this account while support services are funded through the Engineering Department Account. The Community Development Director oversee the Town operations in the Planning and Development.

Zoning Board of Appeals - 176

Appeals of the Building Inspector's decisions, dimensional variance requests under the Town Zoning By-laws and Comprehensive Permit Applications under State Law are handled by the Zoning Board of Appeals. Funds for part-time secretarial assistance and related expenses for the Board are included in this account.

Town of Dracut Massachusetts - FY2024 Budget

Department Descriptions and Duties Defined

Building Maintenance - 196

Maintenance expenses associated with the repair and up-keep of Town Hall and Town Hall Annex along with other town buildings are provided through this account. Included are funds for energy supplies (electricity, fuel oil and gas), non-energy utilities (water and sewer), central duplicating and maintenance material expenses. This department also supports all Town Buildings for Custodial and Maintenance services.

Town Insurance - 197

Funding for premium charges associated with the various liability and casualty insurance policies carried by the Town are provided through the Town Insurance Account, and self-insuring Police and Fire on the job injury claims.

Permanent Building Committee - 198

Provided for in the Charter, the Permanent Building Committee is charged with the responsibility of overseeing the construction, reconstruction and/or renovation of all Town-owned buildings. Expenses associated with the activities/operations of this Committee are included in this account, while appropriations for construction would be included in other accounts, such as Debt Service, or the Capital Improvement Fund.

PUBLIC SAFETY

Funds are included in this section of the budget for expenses associated with the Town's Public Safety activities in the following budgetary accounts:

Police Department - 210

The Town maintains a full-service (24-hour) Police Department including patrol, investigation, traffic and safety operations. Costs for this service including salaries, uniforms, equipment, for both sworn officers and support personnel are included in the account, as is building maintenance for the Police Department Headquarters. Traffic control activities, including signal operation and maintenance, signs and traffic paint and personnel to carry out these activities are joint function of the Police and Public Works Departments.

Fire Department - 220

A fully paid department provides both suppression and medical response services in the Town. Ambulance transport services are provided via contract with a private provider. Costs for the Fire Department services, including salaries, equipment, supplies, uniforms and vehicles are included in this account. The Department also carries out Fire Prevention/Inspection activities. Maintenance and repair costs for the three fire station buildings are also included in this account.

Town of Dracut Massachusetts - FY2024 Budget

Department Descriptions and Duties Defined

Building Department - 241

Building Inspection and Zoning enforcement are provided by the Town Building Inspector. This department also provides administrative services for the plumbing and electrical inspectors. Costs associated with the operation of this Department are provided for in this account.

Plumbing and Gas Inspector - 242

Another of the Town's protective inspection services is plumbing and gas. Salary and expenses for the part-time inspector engaged in this service are provided for through this account.

Sealer of Weights and Measures - 243

Beginning in 2001, the Town entered into a contract with the Northern Middlesex Council of Governments for this service, which entails the annual inspection and certification of all measuring devices in the Town. Costs for this contractual service are provided for through this account.

Wiring Inspector - 244

Operating from the Building Department, the Town employs an electrical inspector for this protective service. Salary and associated office expenses are included in this account.

Emergency Management - 291

Coordinated with the Fire Department, a part-time Emergency Management Director is available to provide services as necessary. In addition to salary, equipment rental and maintenance costs are included in this account.

PUBLIC WORKS

Public Works activities carried out in the Town's General Fund are accounted for in this section of the budget in several different activity accounts. Some activities are also accounted for in other sections of the budget including Water, Sewer, Storm Water and Special Purpose Funds.

Animal Control - 292

This account includes funds for a full-time Animal Control Officer. Besides related costs, this account includes funds for services provided by the Lowell Humane Society and expenses associated with kenneling animals. The Animal Control Officer operates from the Police Station on Loon Hill Road.

Town of Dracut Massachusetts - FY2024 Budget

Department Descriptions and Duties Defined

Engineering - 410

A full-time Town Engineer directs the activities of this Department. The Department provides design, specification preparation, inspection, and contract administration on a variety of improvement projects, consults with other Town Departments on engineering matters and provides plan review services to the Planning Board. The Department consists of a full-time Assistant Engineer and an Administrative Assistant who also serves the Planning Board.

Public Works Administration - 420

The Public Works Director provides direction, supervision and administrative support to the operating activities included in this section of the budget. Salaries and related expenses for this position and administrative support, as well as maintenance and upkeep costs for the Highway Garage and compound located at the Dillon Building, are included in this account. The Public Works Director also has collateral duties as Chairman of the Sewer Commission.

Highway Construction and Maintenance - 421

This activity account represents the majority of Public Works Department operations including street and roadway maintenance, ditch and swale maintenance, street reconstruction, sidewalk and curb construction and maintenance, and traffic sign maintenance and installation. Personnel as well as material expenses for all of these activities are included in this account.

Snow and Ice Removal - 422

A responsibility of the Public Works Department snow and ice control activities are separately accounted for in this budgetary account. Costs include salary and wages for Town personnel engaged in this activity, purchase of melting agents and abrasives (salt and sand) and equipment rental (outside contractors) who assist in this task.

Street Lighting - 423

Costs for street lighting throughout the Town are accounted for in this budgetary account. Streetlights were “rented” from Massachusetts Electric at a monthly charge based upon the size and type of fixture and energy is supplied via a bulk procurement contract. The Town recently replaced all streetlights with LED fixtures, resulting in ownership as well as savings in this account.

Tree Division - 428

This account provides operating expenses for the Tree Division of the Public Works Department. It consists of a four-member crew that assumes responsibility for all roadside trees, parks, and other town property. Funds in this account include salary and wages, vehicle and equipment repair, and maintenance costs, and supply costs in carrying out this activity.

Town of Dracut Massachusetts - FY2024 Budget

Department Descriptions and Duties Defined

Vehicle Maintenance - 429

Through its garage, the Public Works Department repairs and maintains nearly all town-owned vehicles and equipment, both in the shop and via a limited road service capability. Costs associated with this service capability are included in this account.

Solid Waste Collection and Disposal - 433

Waste collection and disposal services are provided by the Town through a contract with a private hauler for collections and via the Covanta Waste Management in Haverhill. Once weekly curbside collection (including bulk items) is provided throughout the Town. Recycling activities of the Town, which consists of a bi-weekly automated curbside pick-up, spring and fall compost material drop off, and Christmas tree chipping are also carried out through this account.

Cemetery - 491

Through the Department of Public Works, the Town operates and maintains seven municipal cemeteries including two of which are located within the corporate limits of Lowell. Lot sales and care fees offset some of the expenses included in this account for maintenance activities.

Storm Water Control - 455

This account provides the funding required for mandated storm water activities associated with obtaining the EPA MS4 Permit. These funds are transferred to the Storm Water Enterprise Fund.

HUMAN SERVICES

The Town carries out and provides a number of Health and Human Services, which are provided for through this section of the budget in five different activity accounts.

Health Department - 510

This activity account provides funding for the Town Board of Health, which provides a number of services, including septic system testing food handling inspection, screening and diagnostic and inoculation clinics, nursing services, and removal of dead animals. In addition to salary and related personnel expenses, funds are provided for equipment and material supplies related to the various inspections and medical supplies.

Council on Aging - 541

Through a combination of State and local (Town) financial support, the Dracut Council on Aging provides a wide range of services and activities for the senior members of our community. Included would be operation of a senior center, programming at the center, transportation services with support from the LRTA and outreach services in the home as needed.

Town of Dracut Massachusetts - FY2024 Budget

Department Descriptions and Duties Defined

Veteran's Services - 542

By law, Massachusetts' municipalities are required to provide veterans' services to eligible municipal residents. Through two accounts (Administration and Benefits-Aid), the Town provides funding for the Veterans' Agent and office staff engaged in this program as well as the appropriation for benefit payments. Approved expenditures for benefits are reimbursed by the State at a rate of 75%.

CULTURE AND RECREATION

Funds are included in this section of the budget for the cultural and recreational activities of the Town in four activity accounts.

Library - 610

The Parker Library, located on Arlington Street, provides year-round daily services for residents of all ages and all segments of the community. Supported through State Aid and town appropriation, the Library operated under the jurisdiction, authority and control of a five-member elected Board of Trustees. The Town appropriation for personnel equipment and building maintenance costs for the Library are included in this account.

Recreation - 630

Under the direction of the Recreation Commission and Director of Recreation and the assistance of numerous volunteers, the Town offers a full-scale recreation program during all four seasons of the year. This account includes funds for the Director, her office, administrative support and various program supplies and equipment.

Veterans' Organizations - 631

The annual Dracut Town Memorial Day parade is managed by our Veteran's Agent and Council on Aging Director. Through this account, the Town defrays some of the expenses in support of this activity.

Parks - 650

Organizationally a responsibility of the Department of Public Works Tree Division, funds are included in this account for part-time (summer) help and equipment, and supplies utilized in maintaining the Towns' parks and playing fields. Many town parcels of property of varying sizes and characteristics are maintained through this account.

Historical Commission - 691

The Town contributes annually through the Dracut Historical Commission and the Dracut Historical Society toward the maintenance, upkeep and utilities for the Historical Society Building as well as

Town of Dracut Massachusetts - FY2024 Budget

Department Descriptions and Duties Defined

Harmony Hall on Lakeview Avenue. These facilities are owned by the Town but leased to the Dracut Historical Society. This support is made through this account.

Debt Service - 710

Town obligation for annual principal and interest payments on outstanding indebtedness are provided for in this account. This debt has been incurred in prior years. At times, the Town also issues notes in anticipation of tax or other revenues (Bond or Tax Anticipation Notes) to be received later in the year and funds for interest costs on such borrowings are also included in this account. Debt repayment costs associated with enterprise funds are included in the applicable funds.

Pension - 911

Through this account, the Town provides funding for its Middlesex County obligations for municipal employees' pension fund.

Workmen's Compensation - 912

This account provides funds for the Town's Workmen's Compensation Insurance premiums. This required insurance covers all town employees.

Insurance - 914

This insurance budgetary account provides for funds for the Town's costs associated with employee benefits, such as Life/Health Insurance, Unemployment Insurance, and prior year medical bills for which a specific appropriation is required by State Law.

Reserves - 942

Although a great deal of time and effort is put into the preparation of the budget, not all circumstances can be forecasted or predicted. Reserve funds are those funds included in this account for unforeseen contingencies and for purposes requiring further specific decisions.

Debt Schedules

Town of Dracut
Debt Schedule Principal & Interest

Exempt Principal			
Fiscal Year	Principal	Interest	Total P&I
FY2024	2,029,000	751,081	2,780,081
FY2025	1,745,750	662,817	2,408,567
FY2026	1,557,500	586,526	2,144,026
FY2027	1,406,500	515,746	1,922,246
FY2028	1,404,250	450,157	1,854,407
FY2029	1,400,250	385,755	1,786,005
FY2030	1,400,250	321,412	1,721,662
FY2031	1,400,250	259,070	1,659,320
FY2032	1,395,500	199,567	1,595,067
FY2033	1,390,500	141,198	1,531,698
FY2034	1,380,500	83,096	1,463,596
FY2035	385,400	47,609	433,009
FY2036	384,450	37,576	422,026
FY2037	384,450	27,432	411,882
FY2038	298,000	18,671	316,671
FY2039	298,000	11,424	309,424
FY2040	195,000	5,850	200,850
FY2041	195,000	1,950	196,950
Total	\$ 18,650,550	\$ 4,506,936	\$ 23,157,486

Town of Dracut
Debt Schedule Principal & Interest

Non-Exempt Principal			
Fiscal Year	Principal	Interest	Total P&I
FY2024	859,500	450,010	1,309,510
FY2025	867,750	411,203	1,278,953
FY2026	878,000	372,285	1,250,285
FY2027	816,000	332,713	1,148,713
FY2028	823,250	294,631	1,117,881
FY2029	833,250	254,919	1,088,169
FY2030	848,250	214,581	1,062,831
FY2031	838,250	176,388	1,014,638
FY2032	843,000	141,744	984,744
FY2033	853,000	109,156	962,156
FY2034	868,000	76,019	944,019
FY2035	430,000	53,375	483,375
FY2036	410,000	41,800	451,800
FY2037	340,000	31,613	371,613
FY2038	265,000	22,713	287,713
FY2039	265,000	16,850	281,850
FY2040	265,000	10,988	275,988
FY2041	265,000	5,125	270,125
FY2042	45,000	1,463	46,463
Total	\$ 11,613,250	\$ 3,017,573	\$ 14,630,823

Town of Dracut
Debt Schedule Principal & Interest

Community Preservation			
Fiscal Year	Principal	Interest	Total P&I
FY2024	410,000	134,015	544,015
FY2025	405,000	113,990	518,990
FY2026	403,000	94,440	497,440
FY2027	370,000	74,950	444,950
FY2028	365,000	56,575	421,575
FY2029	365,000	38,325	403,325
FY2030	365,000	20,075	385,075
FY2031	365,000	5,475	370,475
Total	\$ 3,048,000	\$ 537,845	\$ 3,585,845

Town of Dracut
Debt Schedule Principal & Interest

Sewer Enterprise			
Fiscal Year	Principal	Interest	Total P&I
FY2024	2,927,672	553,447	3,481,120
FY2025	2,936,832	481,738	3,418,570
FY2026	2,551,915	411,196	2,963,111
FY2027	2,588,943	352,597	2,941,540
FY2028	2,425,676	295,550	2,721,227
FY2029	2,455,848	243,424	2,699,272
FY2030	2,331,837	192,270	2,524,107
FY2031	2,369,489	142,026	2,511,514
FY2032	1,371,559	102,085	1,473,645
FY2033	1,399,369	72,501	1,471,870
FY2034	924,373	44,547	968,920
FY2035	887,463	25,283	912,746
FY2036	333,494	6,989	340,483
FY2037	13,069	384	13,453
FY2038	2,000	98	2,098
FY2039	2,000	33	2,033
Total	\$ 25,521,538	\$ 2,924,168	\$ 28,445,706

Town of Dracut
Debt Schedule Principal & Interest

All Debt			
Fiscal Year	Principal	Interest	Total P&I
FY2024	6,226,172	1,888,553	8,114,725
FY2025	5,955,332	1,669,748	7,625,079
FY2026	5,390,415	1,464,447	6,854,862
FY2027	5,181,443	1,276,006	6,457,449
FY2028	5,018,176	1,096,914	6,115,090
FY2029	5,054,348	922,423	5,976,770
FY2030	4,945,337	748,339	5,693,676
FY2031	4,972,989	582,958	5,555,947
FY2032	3,610,059	443,396	4,053,455
FY2033	3,642,869	322,856	3,965,725
FY2034	3,172,873	203,661	3,376,534
FY2035	1,702,863	126,267	1,829,129
FY2036	1,127,944	86,365	1,214,309
FY2037	737,519	59,428	796,947
FY2038	565,000	41,481	606,481
FY2039	565,000	28,306	593,306
FY2040	460,000	16,838	476,838
FY2041	460,000	7,075	467,075
FY2042	45,000	1,463	46,463
Total All Debt	\$ 58,833,338	\$ 10,986,522	\$ 69,819,860

Town of Dracut
Debt Schedule Principal & Interest

Project	Bond Date	Mature FY	Principal	Interest	Total P&I
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Exempt Principal

Police Station Refunding	12/01/14	2024	\$ 24,000	\$ 720	\$ 24,720
Library Refunding	12/01/14	2024	160,000	4,800	164,800
Library Refunding	08/19/15	2025	125,000	6,240	131,240
Police Station Refunding	08/19/15	2026	705,000	41,310	746,310
High School	09/18/18	2039	1,668,000	425,341	2,093,341
School Security Equipment & Devices	10/15/20	2024	100,000	2,500	102,500
Fire Station	10/15/20	2041	3,585,000	801,850	4,386,850
High School Refunding	04/22/21	2034	10,037,750	2,754,981	12,792,731
Greater Lowell Technical High School		2037	2,245,800	469,194	2,714,994
Exempt Dept Total			\$ 18,650,550	\$ 4,506,936	\$ 23,157,486

Non-Exempt Principal

Salt Shed Refunding	08/19/15	2025	4,000	200	4,200
Police Station Refunding	08/19/15	2026	217,000	13,510	230,510
Town Hall	08/19/15	2036	845,000	176,556	1,021,556
Public Safety Communications Improvements	08/19/15	2030	140,000	14,125	154,125
Fire Station Construction	10/15/20	2041	1,440,000	324,000	1,764,000
School Design	10/15/20	2041	270,000	60,750	330,750
Englesby Elementary School Roof	10/15/20	2041	1,060,000	236,600	1,296,600
Brookside Elementary School Roof	10/15/20	2041	1,330,000	297,350	1,627,350
Fields I	10/15/20	2035	265,000	48,125	313,125
Fields II	10/15/20	2036	80,000	13,625	93,625
Salt Shed Refunding	04/22/21	2034	89,500	24,575	114,075
Town Hall Refunding	04/22/21	2034	4,010,000	1,173,250	5,183,250
Canney Land Refunding	04/22/21	2027	12,750	1,194	13,944
Fire Station Construction	03/31/22	2042	895,000	333,513	1,228,513
School Pedestrian & Traffic Improvements	03/31/22	2037	955,000	300,200	1,255,200
Non-Exempt Debt Total			\$ 11,613,250	\$ 3,017,573	\$ 14,630,823

Town of Dracut
Debt Schedule Principal & Interest

Project	Bond Date	Mature FY	Principal	Interest	Total P&I
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Community Preservation

Harmony Hall Refunding	08/19/15	2026	\$ 103,000	\$ 6,470	\$ 109,470
Fields I	10/15/20	2034	45,000	7,375	52,375
Fields II	10/15/20	2031	2,900,000	524,000	3,424,000
Community Preservation Total			\$ 3,048,000	\$ 537,845	\$ 3,585,845

Sewer

Mass Clean Water Trust 05-03	12/14/06	2027	\$ 381,561	\$ 15,453	\$ 397,014
Mass Clean Water Trust 05-03 A	12/18/07	2028	69,639	3,538	73,177
Mass Clean Water Trust 07-26	03/18/09	2029	927,114	56,708	983,822
Mass Clean Water Trust 08-15	07/08/10	2031	921,359	75,643	997,002
Mass Clean Water Trust 07-26A	06/06/12	2031	3,837,271	315,006	4,152,277
Mass Clean Water Trust 08-18	06/06/12	2031	3,876,227	359,901	4,236,128
Mass Clean Water Trust 10-01A	05/22/13	2033	156,545	17,775	174,320
Sewer Refunding	12/01/14	2025	891,000	39,630	930,630
Mass Clean Water Trust 11-08	05/14/15	2033	2,377,661	269,971	2,647,632
Sewer Refunding	08/19/15	2027	466,000	35,520	501,520
Sewer Bond	08/19/15	2036	470,000	95,600	565,600
Mass Clean Water Trust 13-24	02/11/16	2036	3,274,700	478,147	3,752,847
Mass Clean Water Trust 08-18A	02/11/16	2030	10,274	840	11,114
Mass Clean Water Trust 12-11	12/16/16	2035	5,989,925	809,351	6,799,275
Mass Clean Water Trust 13-24A	04/13/17	20337	135,263	21,233	156,496
Sewer	09/18/18	2039	37,000	8,753	45,753
Sewer Refunding	09/18/18	2031	1,060,000	148,600	1,208,600
Sewer Refunding	04/22/21	2034	640,000	172,500	812,500
Sewer Total			\$ 25,521,538	\$ 2,924,168	\$ 28,445,706
Total Debt - Town of Dracut			\$ 58,833,338	\$ 10,986,521	\$ 69,819,859

Special Revenue
&
Trust Funds
and
Descriptions

Town of Dracut

Special Revenue and Trust Funds

Fund	Source	Purpose	Non-Expendable Amount	FY22 Beginning Balance	FY22 Expended	FY22 Revenues	FY22 Ending Balance	FY23 Estimated Expenditures	FY23 Estimated Revenue	FY23 Estimated Ending
Capital Improvement Fund	Sale of Assets	Capital Expenses	\$ -	\$ 24,750	\$ -	\$ -	\$ 24,750	\$ (3,000)	\$ 46,255	\$ 68,005
Capital Cable Improvement	Comcast	Broadcasting		110,747	(70,000)	31,366	72,113	(25,000)	16,155	63,268
Cemetery Trust Fund	Lot Sales	Cemetery Improvements	189,020	246,393		8,229	254,622		5,000	259,622
Cheever School Fund	Donations/Interest	Impact in School	1,500	1,971		14	1,985		10	1,995
Compost Bns / Trash Bags	Refuse & Recyclcng	Refuse & Recycling		2,005	0	980	2,985			2,985
Conservation Fund	Donations/Interest	Conservation Land Preservation		1,533		10	1,543		10	1,553
Conservation Wetlands	Donations/Interest	Conservation Land Preservation		39,838	(5,000)	8,376	43,214	(5,000)	9,500	47,714
Council on Aging Elder Affairs	Commonwealth of Mass	COA Operation Expenses		6,435	(62,368)	64,644	8,711			8,711
Council on Aging Revolving	Bus Fares/Fees	COA Operations		9,456	(14,593)	16,643	11,506	(15,000)	15,000	11,506
Dracut Arts Fund	Commonwealth of Mass	Arts Programs Grants		10,902	(22,435)	38,551	27,018	(20,000)	20,000	27,018
Education Fund	Gifts/Donations	Schools		8,963			8,963			8,963
Education Stabilization Fund	Free Cash	Schools		201,238	138,837	2,178	342,253		1,000	343,253
Field Maintenance	Fees/Donations	Field Support		15,120		3,500	18,620		1,500	20,120
George Hovey Sq Trust	Donations/Interest		5,000	10,004		70	10,074		35	10,109
Gerald and Wanda Carle Fund	Donations/Interest	Fire Equipment	37,200	46,015		322	46,337		320	46,657
GH Hovey Trust	Donations/Interest	Pleasant/Hildreth Open Space	2,500	2,990		20	3,010		11	3,021
Grave Opening	Interment	Cemetery Improvements		168,600		(22,900)	145,700		6,000	151,700
Greater Lowell Senior Trust	Gifts/Donations	COA		397			397		0	397
Hovey Library Trust	Donations/Interest	Library Operations	2,200	2,863	0	20	2,883		10	2,893
Hovey Plaza Trust Fund	Donations/Interest	Hovey Field Maintenance		3,163		22	3,185		12	3,197
Hovey Scholarship Fund	Donations/Interest	Education Scholarships	10,000	18,038		126	18,164		50	18,214
Hovey Varnum Park Fund	Donations/Interest	Arlington/Broadway Park Maint.	4,500	8,280		58	8,338		50	8,388
Kennel Expense Fund	\$1/License	Kennel Expenses		39,060	0	1,992	41,052		200	41,252

Town of Dracut

Special Revenue and Trust Funds

Fund	Source	Purpose	Non-Expendable Amount	FY22 Beginning Balance	FY22 Expended	FY22 Revenues	FY22 Ending Balance	FY23 Estimated Expenditures	FY23 Estimated Revenue	FY23 Estimated Ending
Lakeview Park Fund	Donations/Interest	Boule Park Maintenance		55,668	(6,243)	377	49,802	400	(10,131)	40,071
Library Revolving Fund	Late Book Fees/Fines	Library Operations		29,078	(9,827)	13,976	33,227	(5,000)	5,000	33,227
Library State Aid	Commonwealth of Mass	Library Operations		162,220	(70,426)	59,043	150,837	(11,554)	37,000	176,283
Old Home Days	Old Home Day	Support Town Events		34,114		238	34,352		200	34,552
OPEB Trust Fund	Budget	OPEB Funding		593,142		3	593,145		20	593,165
Recreation Revolving	Fees/Registration	Program Support		32,491	(195,480)	189,018	26,029	(150,000)	150,000	26,029
Rose Peabody Curio Fund	Donations/Interest	Preservation/Display of Artifacts	7,800	8,563		60	8,623		60	8,683
Sale of Cemetery Graves	Lot Sales	Cemetery Improvements		27,282		49,220	76,502	(60,100)	10,000	26,402
School Athletic Revolving Fund	Fees/Registrations	Program Support		130,545	(229,227)	199,955	101,273	(150,000)	150,000	101,273
School Private Donations	Gifts/Donations	Misc School		152,324	(166,588)	93,635	79,371	(20,000)	53,000	112,371
School Revolving Funds	Fees/Registrations	School Support		894,579	(521,732)	589,758	962,605	350,000	(350,000)	962,605
School Scholarship Funds	Gifts/Donations	Schools Scholarship		4,293			4,293			4,293
Stabilization - Equipment	Budget/Free Cash	Fire/DPW Equipment		1,269,481	(103,500)	97	1,166,078	(10,000)	510,000	1,666,078
Stabilization - Technology	Budget/Free Cash	Technology/Equipment		106,752		747	107,499		1,000	108,499
Stabilization - Town Hall	Budget/Free Cash	Supplement Debt Payments		1,110,984	(86,756)	7,296	1,031,524	(86,756)	4,000	948,768
Tip Fee Reserve	NESWC - Settlement	Supplemental Solid Waste Budget		131,808		922	132,730		1,000	133,730
Veterans Funds	Gifts/Donations	Veteran's Aid		23,271	(549)	162	22,884		150	23,034
Veteran's Park Fund	Brick/Bench Sales	Park Improvements/Maint.		12,958	(1,649)	91	11,400		500	11,900

Town of Dracut – Special Revenue & Trust Fund Definitions

1. **Dracut Arts Fund** - Funded by the Commonwealth of Massachusetts, this fund is intended to support the Arts and related activities in the Community. Grants are made for programs in the visual, musical, and performing genres. Many of the programs are presented in the schools to introduce children to the cultural benefits of the Arts. The Dracut Art Council applies for funds and recommends distribution.
2. **Peg Access Fund** – In conjunction with our cable provided (Comcast) the Cable Advisory Committee negotiated a payment of \$.25 per subscriber, said funds are deposited into this fund and expended on broadcasting related activities/equipment. Expenditure of funds requires approval of the Board of Selectmen.
3. **Capital Improvement Fund** - This fund was established in June 1988. The proceeds from the sale of Town properties shall be deposited into this fund for future appropriation for capital improvements. In this manner, funds derived from the sale of an asset would be utilized for either the creation or improvement of another town asset. It is used as a resource when developing our 5-Year Capital Improvement Plan.
4. **Gerald and Wanda Carle Fund** - A donation from the former Fire Chief and his wife Wanda, these funds are intended to be used for the improvement and/or equipment purchase of fire related activities.
5. **Cemetery Trust Fund** - Established to provide a resource for the improvement and maintenance of Town cemeteries. A portion of each sale is deposited into the fund to provide a cash flow to accomplish the goal.
6. **Cheever School Fund** - This fund was initially established prior to the turn of the century; it has grown over the years from interest earnings. Expenditures are to support Dracut Schools at the direction of the School Committee. Proposed expenditures should be of a visible, significant nature as opposed to routing expenses.
7. **OPEB Fund** - To begin to address the town of Dracut's Other Post- Employment Benefits (OPEB) liability we have budgeted funds to attempt to recognize the Town's obligation. During FY2020, this practice was suspended to provide a resource for the Storm Water Program.
8. **Conservation Fund** - This fund is the balance of funds previously appropriated for the purchase of conservation land. With the enactment of the Community Preservation Fund, this account will be transferred to that fund to assist with the goals of the Community Preservation Committee.
9. **Council on Aging Funds** - These funds provide support to the operation of the Council on Aging.

Town of Dracut – Special Revenue & Trust Fund Definitions

10. **Education Funds** – These funds are the result of donations made by residents via tax payments. The Town recognized the need for donations to support scholarships and other educational opportunities and therefore provided a mechanism for outside donations.
11. **G.H. Hovey Scholarship Fund** - Donated in the early 1900's, to provide a resource to provide educational scholarships to Dracut students.
12. **G.H. Holbrook Hovey Trust Fund** – *This* fund was established pursuant to the terms of the 1925 will of Mr. George Holbrook Hovey who donated to the Town a piece of land at the intersection of Pleasant and Hildreth Streets. In addition to routine maintenance, the Town would like to do some additional beautification to this parcel, which could be undertaken under the auspices of this fund.
13. **Hovey Varnum Park Fund** – This fund was established with a bequest a number of years ago of a sum of money to assist in the maintenance of the park that is located at the corner of Arlington Street and Broadway Road and is maintained as a passive or open space park area.
14. **Hovey Plaza Trust Fund** - This fund was established pursuant to the terms of the 1925 will of Mr. George Holbrook Hovey for the care and maintenance of the Hovey Plaza, the site of Little League Ballfield. Terms of the bequest require erection of a suitable sign indicating the land donation and bequest prior to any expenditures being made from the Trust Fund. Thus, until an appropriate level of funding accumulates for erection of a cenotaph commemorating the donation, no specific expenditures are proposed.
15. **Kennel Expense Fund** - This fund was originally established in the early 1970's when approval was granted by Town Meeting to add the sum of \$1.00 to all animal license fees for the purpose of raising funds to defray expenses associated with maintaining and animal kennel. The Town is constrained by State Law to no more than \$1.00 fee for this expense.
16. **Lakeview Avenue Park Fund** - Several years ago the Town completed design work for an Esplanade Park on the parcel located at 1200 Lakeview Avenue commonly referred to as the Tree Department/Sewer Department site, now the Boule Park. The design was intended to create passive opens space in the Navy Yard section of Town, the most densely settled area of the community.
17. **Library Revolving Fund** - Established by Town Meeting, pursuant to the provisions of State Law, this fund accounts for revenues collected at the Library during the course of a fiscal year. Such collections would include late book fines, material rental fees, room rentals, photocopying, etc. Regulations governing the fund provide that the expenditures in one year shall not exceed the amount collected nor the expenditures limit established by Town Meeting.
18. **Library State Aid – Pass-thru** – These funds are provided via the Massachusetts State Board of Library Commissioners. Previously these funds were recognized as revenue to offset the

Town of Dracut – Special Revenue & Trust Fund Definitions

expenditures of the Library budget. There were no direct expenditures charged to the account, it was treated as a straight revenue.

19. **Public Works Capital Projects** – This fund consolidates, for accounting purposes, projects and funds from two principal sources: The Town's General Fund (Bond Issues), and State Grant Funds for categorical purpose. Account No. 1: Highway State Aid Account reflects sums received or made available annually for highway improvement projects under the "Chapter 90" Program. Account No. 2: Special Projects Account reflects any locally appropriated sums for public works capital projects, bond funds as well as one-time or categorical grants for specific projects.
20. **Recreation Revolving** - This fund was established to account for the proceeds generated from fees paid for participation in the various programs and activities sponsored by the Recreation Department. Pursuant to the provision of State Law, expenditures from this fund are made for equipment, supplies, referees, umpires, and instructors to operate the programs as determined by the Recreation Direction and Recreation Commission, based upon registrations.
21. **Rose Peabody Curio Trust** - Many years ago, the Town received from Rose Peabody a bequest for establishing a Curio Department in town. While such a department has not been established, the amount of the Trust Fund has grown through investments. It is not foreseen that the Town will ever have a Curio Department per se, it is anticipated that periodically expenditures from the fund would be made in connection with preservation and/or display of artifacts or memorabilia associated with the Town's history.
22. **School Department Revolving Funds** - These funds are comprised of three accounts; Athletic Fund; Cafeteria Fund; Rental Revolving. Decisions regarding these funds are the responsibility of the School Committee and the Superintendent. Their inclusion here is to enhance the budget document as complete a presentation of the Towns financial affairs as possible.
23. **Stabilization Funds** - Comprised of five separate accounts: Equipment (General), Technology, Sewer, OPIOID and Town Hall. The Equipment Stabilization Fund is the result of a very detailed and useful plan that requires the Fire and Public Works Departments to transfer from their annual budget a sum of money to be used for the purchase of equipment included in the replacement schedule. The Technology Fund is for the purchase of computers, peripherals, servers, etc... This fund was established via a transfer from Free Cash to ease the burden of individual budgets. It is intended to be dedicated to supplement the General Fund and Education budgets. The remaining balance is dedicated to the General Fund; Education has already expended their portion of the particular transfer. It is recommended that Town Meeting continue to dedicate Free Cash for these types of purchases. The Town Hall Stabilization fund is used to supplement the debt associated with the Town Hall debt schedule. The Sewer Stabilization fund is used to address any equipment needs in the Sewer Department. The OPIOID Stabilization Fund was recently established, which is from revenues the Town

Town of Dracut – Special Revenue & Trust Fund Definitions

will receive in the coming years due to the settlement the state entered into with various pharmacy and drug outlets. These funds will be used by our public safety to address OPIOID issues in the Town.

24. **Old Home Days** - during the Tercentennial, a very successful Old Home Days Celebration was held. Following completion of the Tercentennial the Committee voted to continue the Old Home Days Celebrations as an annual event, the funds remaining are being utilized to support this event.
25. **Tip Fee Reserve** - During the latter years of the town's, participate in the now terminated NESWC Trash Consortium, trash tipping fees rose dramatically. As a result, the State contributions to NESWC Board of Directors actions stabilization funds were established to moderate the impact of the rate increases.
26. **Veteran's Park Monument Fund** – Following acquisition of Veteran's Park, the Board of Selectmen in the spring of 1996 established a committee to work on erection of an appropriate monument to be placed in the park commemorating the service of Dracut Veterans.
27. **Veteran's Special Needs Fund** – This fund was first established in FY94 with a donation of \$28K from the Ladies Auxiliary to Dracut Post no. 9307, Veterans of Foreign Wars. Finding it necessary to dissolve, the Auxiliary wished to provide a form of assistance and legacy to Veterans of the Dracut Community.
28. **Wetland Protection Fund** – This fund was established in September 1989 with the establishment by the State Department of Environmental Protection of a new fee schedule for filings before Conservation Commissions. A portion of all filing fees are retained at the local level and accounted for through this fund.

Capital Plan

TOWN OF DRACUT
FY2024 - FY2028 Capital Plan Schedule

Capital Description	Estimated Amount	Funding Source	Final FY2023	FY2024	FY2025	FY2026	FY2027
Community Preservation							
Open Space Preservation	\$ 1,000,000	CPA	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -
Seed Shed Stabilization and Mothballing	\$ 250,000	CPA	\$ 250,000				
Beaver Brook Farm Engineering Study & Design	\$ 150,000	CPA		\$ 150,000			
Beaver Brook Farm Workshop Demolition	\$ 200,000	CPA		\$ 200,000			
Coburn House Study (Harmony Hall)	\$ 50,000	CPA		\$ 50,000			
Yapp Farm Parking Area	\$ 20,000	CPA		\$ 20,000			
2023 BCBS/NFC National Fitness Equipment	\$ 170,000	CPA		\$ 170,000			
Town Clerk Restoration of Historical and Vital Records	\$ 240,000	CPA		\$ 240,000			
Professional Services Tennis/Pickleball Courts	\$ 85,000	CPA		\$ 85,000			
Monahan Park Fence Replacement	\$ 100,000	CPA			\$ 100,000		
Dillon McAnespie Park Shade Structure	\$ 25,000	CPA				\$ 25,000	
Total Community Preservation	\$ 2,290,000		\$ 1,250,000	\$ 915,000	\$ 100,000	\$ 25,000	\$ -
Department of Public Works & Stormwater							
John Deere Zero Turn Lawnmower	\$ 10,000	Equip Stabi	\$ 10,000				
Cemetery Paving - Richardson	\$ 60,000	Cemetery	\$ 60,000				
Pick Up Truck Replacement	\$ 70,000	Stormwater	\$ 70,000				
Topsoil Screener (70% to be paid Dracut Water District)	\$ 110,000	Free Cash	\$ 110,000				
DPW Roof Replacement	\$ 300,000	Free Cash	\$ 300,000				
Kelly Road Design	\$ 314,000	ARPA/Free Cash	\$ 314,000				
Tally Ho Road Design and Construction	\$ 1,017,885	ARPA	\$ 1,017,885				
Saw Mill Drive Culverts Design and Construction	\$ 1,651,000	ARPA	\$ 151,000	\$ 1,500,000			
Lakeview Ave Culvert Design and Construction	\$ 2,195,000	ARPA	\$ 195,000	\$ 2,000,000			
DPW Dump Truck - Lease Payment	\$ 610,000	Free Cash	\$ 205,000	\$ 205,000	\$ 200,000		
Roads Resurfacing & Hardscape Improvements	\$ 700,000	Free Cash	\$ 500,000	\$ 200,000			
DPW Equipment	\$ 75,000	Free Cash		\$ 75,000			
Cemetery Dump Truck Replacement	\$ 90,000	Cemetery		\$ 90,000			
DPW Multi Purpose Truck Replacement	\$ 250,000	Free Cash		\$ 250,000			
Retaining Wall Helen Drive Design and Construction	\$ 600,000	ARPA		\$ 600,000			

TOWN OF DRACUT
FY2024 - FY2028 Capital Plan Schedule

Capital Description	Estimated Amount	Funding Source	Final FY2023	FY2024	FY2025	FY2026	FY2027
Carrick Park Retaining Wall & Staircase	\$ 150,000	Free Cash			\$ 150,000		
Stormwater Chevy Pick Up Truck Replacement	\$ 90,000	Stormwater			\$ 90,000		
DPW Landfill Closure - Estimate Cost	\$ 3,000,000	Bond/Federal			\$ 3,000,000		
Cemetery Expansion - Estimate Cost	\$ 2,000,000	Bond				\$ 2,000,000	
Varnum Road Improvements - Estimate Cost	\$ 2,000,000	Bond/Grant					\$ 2,000,000
Total DPW & Stormwater	\$ 15,292,885		\$ 2,932,885	\$ 4,920,000	\$ 3,440,000	\$ 2,000,000	\$ 2,000,000

Schools							
Campbell - Replace Circulating Pump	\$ 35,000	Free Cash	\$ 35,000				
District - Replace Network Switching	\$ 200,000	Free Cash	\$ 200,000				
Pedestrian Safety & Traffic Circulation	\$ 1,549,225	Borrowing/Oth	\$ 1,549,225				
Feasibility Study Campbell School - Estimate	\$ 1,000,000	Free Cash		\$ 1,000,000			
Greenmont School - Remove & Replace Window Walls - SOI	\$ 3,160,000	Bond/MSBA		\$ 3,160,000			
Greenmont School - Remove & Replace Univentilator Units & Mechanical System - SOI	\$ 1,700,000	Bond/MSBA		\$ 1,700,000			
District - Replace Network Switching	\$ 115,000	Free Cash		\$ 115,000			
Richardson School - HVAC Units & Flooring	\$ 5,400,000	Grant		\$ 5,400,000			
District - Wireless Access Replacement	\$ 360,400	E-Rate Reimb		\$ 360,400			
Solar Panels (High School, Brookside & Englesby Schools)	\$ 2,350,000	Bond, Avail Funds, Free Cash		\$ 2,350,000			
Campbell School - Design and Construction Cost - Estimate	\$ 85,000,000	Bond/MSBA		\$ 10,000,000	\$ 75,000,000		
English Language Arts Curriculum Purchase (K-8)	\$ 650,000	Free Cash		\$ 650,000			
Englesby School - Replacement of Emergency Generator	\$ 300,000	Free Cash		\$ 300,000			
Brookside - Remove and Replace Window Walls	\$ 6,500,000	Bond/MSBA		\$ 6,500,000			
Brookside - Univentilator Roof Units and Mechanical System	\$ 1,600,000	Bond/MSBA		\$ 1,600,000			
Brookside School - Replacement of Emergency Generator	\$ 300,000	Free Cash		\$ 300,000			
Brookside - Redesign/Repair Existing Parking Lots/Roadway	\$ 1,800,000	Bond		\$ 1,800,000			
High School - Security Camera Upgrade/Replacement	\$ 300,000	Free Cash		\$ 300,000			
High School - Evaluate and upgrade HVAC Rooftop Units	\$ 350,000	Free Cash			\$ 350,000		
Brookside School - Phase in Replacement of Exterior Doors	\$ 70,000	Free Cash			\$ 70,000		
Brookside School - Remove and Replace Selective Fencing at Rowe Athletic Fields	\$ 85,000	Free Cash				\$ 85,000	
Eldridge Building - Remove and 'Replace Existing Roof	\$ 88,000	Free Cash				\$ 88,000	

TOWN OF DRACUT
FY2024 - FY2028 Capital Plan Schedule

Capital Description	Estimated Amount	Funding Source	Final FY2023	FY2024	FY2025	FY2026	FY2027
Maintenance Department Utility Truck	\$ 70,000	Free Cash					\$ 70,000
Total Schools	\$ 112,982,625		\$ 1,784,225	\$ 14,085,400	\$ 21,450,000	\$ 75,420,000	\$ 243,000

Fire Department							
Breathing Air Compressor	\$ 100,000	Free Cash	\$ 100,000				
Engine 1 Pumper (replaces Engine 7)	\$ 830,000	Free Cash	\$ 830,000				
F-350 Utility Body - Forestry Skid Unit	\$ 68,000	Free Cash	\$ 68,000				
Ladder 1 (1998 E One Aerial)	\$ 1,640,000	Borrowing	\$ 1,640,000				
Refurbished Engine 1 2009	\$ 100,000	Free Cash	\$ 100,000				
Squad 3 Mini Pumper (replaces Engine 5)	\$ 395,000	Free Cash	\$ 395,000				
Deputy Chief's Vehicle	\$ 100,000	Free Cash		\$ 100,000			
Fire Gear and Equipment	\$ 74,000	Free Cash		\$ 74,000			
Fire Truck Squad 1 (Replaces Rescue 1)	\$ 400,000	Free Cash		\$ 400,000			
Jones Ave Station 2 Roof Replacement	\$ 42,000	Free Cash		\$ 42,000			
Lucas 3 Chest Compression System	\$ 44,000	Free Cash		\$ 44,000			
Fire Chief Vehicle Replacement	\$ 75,000	Free Cash			\$ 75,000		
Total Fire Department	\$ 3,868,000		\$ 3,133,000	\$ 660,000	\$ 75,000	\$ -	\$ -

Police							
Marked Police Vehicles - Replacement	\$ 391,000	Free Cash	\$ 191,000	\$ 200,000			
Police Department Flooring	\$ 25,000	Free Cash	\$ 25,000				
Cargo Van - Used - (New Fleet)	\$ 35,000	Free Cash		\$ 35,000			
Detective Response Vehicle Replacement	\$ 65,000	Free Cash		\$ 65,000			
Mobile Data Terminals with E-Ticket	\$ 80,000	Free Cash		\$ 80,000			
Police Radio Digital Infrastructure Conversion Equipment	\$ 18,000	Free Cash		\$ 18,000			
Training Room, Roll Call & Conference Room Tech. Upgrades	\$ 80,000	Free Cash			\$ 80,000		
Specialty Utility Vehicle - (New Fleet)	\$ 35,000	Free Cash				\$ 35,000	
Class A Dress Uniforms	\$ 70,000	Free Cash					\$ 70,000
Total Police	\$ 799,000		\$ 216,000	\$ 398,000	\$ 80,000	\$ 35,000	\$ 70,000

TOWN OF DRACUT
FY2024 - FY2028 Capital Plan Schedule

Capital Description	Estimated Amount	Funding Source	Final FY2023	FY2024	FY2025	FY2026	FY2027
Library							
Audio Visual Technology	\$ 27,000	Free Cash	\$ 27,000				
HVAC Replacement Library	\$ 145,000	ARPA		\$ 145,000			
Library Roof Replacement	\$ 100,000	Free Cash		\$ 100,000			
Library Carpet Replacement	\$ 200,000	Free Cash			\$ 200,000		
Total Library	\$ 472,000		\$ 27,000	\$ 245,000	\$ 200,000	\$ -	\$ -
Sewer & Water							
Sewer Pipe Lining	\$ 5,000,000	Retained Earnings/ Borrowing	\$ 5,000,000				
Total Sewer	\$ 5,000,000		\$ 5,000,000	\$ -	\$ -	\$ -	\$ -
Other Departments							
Veterans Memorial Maintenance Project	\$ 10,000	Free Cash	\$ 10,000				
Election & Registration Equipment - Town Clerk	\$ 30,000	Free Cash		\$ 30,000			
Town Equipment - Building Copiers	\$ 65,000	Free Cash		\$ 65,000			
Total Other Departments	\$ 105,000		\$ 10,000	\$ 95,000	\$ -	\$ -	\$ -
Total Funding Allocation							
Free Cash	\$ 10,579,625		\$ 4,147,625	\$ 3,319,000	\$ 2,345,000	\$ 455,000	\$ 313,000
Other Funds (i.e. Equipment Stabilization and Articles)	\$ 1,081,600		\$ 567,600	\$ 514,000			
Water Retained Earnings	\$ 90,000		\$ 90,000				
Sewer Retained Earnings	\$ 1,060,000		\$ 1,060,000				
Stormwater Retained Earnings	\$ 70,000		\$ 70,000				
Community Preservation	\$ 2,290,000		\$ 1,250,000	\$ 915,000	\$ 100,000	\$ 25,000	\$ -
ARPA Funds	\$ 5,772,885		\$ 1,527,885	\$ 4,245,000	\$ -	\$ -	\$ -
Grant & E-Reimb School & Federal Reimbursement	\$ 7,965,400			\$ 6,465,400	\$ 1,500,000		
Borrowing	\$ 13,940,000		\$ 5,640,000	\$ 1,000,000	\$ 3,300,000	\$ 2,000,000	\$ 2,000,000
Borrowing/MSBA Schools	\$ 97,960,000		\$ -	\$ 4,860,000	\$ 18,100,000	\$ 75,000,000	
Grand Total	\$ 140,809,510		\$ 14,353,110	\$ 21,318,400	\$ 25,345,000	\$ 77,480,000	\$ 2,313,000

Equipment Replacement

Town of Dracut
Equipment & Vehicle Replacement Detail
Fiscal Year 2024

Equip #	Year	Item Description	Vin #	Purchase Price	Replacement Year	Estimated Replacement Cost	FY2023/24 Proposed Purchase	Estimated Reserve Balance 06/30/2023
Department of Public Works								
1	1997	Int. Sander	9395	\$ 62,965	2027	\$ 105,000		\$ 75,000
2	1999	John Deere 4600 Tractor	3565	\$ 28,726	2026	\$ 31,000		\$ 10,000
3	2000	International Dump Truck	8717	\$ 63,403	2026	\$ 105,000		\$ 40,000
4	2001	Elgin Street Sweeper	8864d	\$ 87,082	2025	\$ 175,000		\$ 175,000
5	2002	John Deere Loader	1924	\$ 100,890	2028	\$ 125,000		\$ 50,000
6	2003	Chevrolet - Silverado	7503	\$ 18,000	2030	\$ 18,540		\$ 12,000
7	2003	Chevy Silverado Flatbread	4249	\$ 20,532	2030	\$ 34,000		\$ 30,000
8	2004	Sidewalk Tractor	0289	\$ 76,623	2025	\$ 160,000		\$ 40,000
9	2006	John Deere Loader	9139	\$ 149,525	2027	\$ 200,000		\$ 75,000
10	2006	International Dump Truck 12 Ton	7843	\$ 118,841	2024	\$ 150,000		\$ 50,000
11	2008	Chevy 1 Ton	7062	\$ 35,784	2024	\$ 38,000		\$ 20,000
12	2009	Chevy P.U. 3/4 TON	9827	\$ 25,110	2026	\$ 30,000		\$ 10,000
13	2009	Chevy 2500 Pickup	9805	\$ 29,500	2026	\$ 35,000		\$ 15,000
14	2009	John Deere Tractor	50478	\$ 28,461	2033	\$ 35,000		\$ 10,000
15	2010	Chevrolet - Silverado	4198	\$ 31,000	2030	\$ 31,930		\$ 15,000
16	2011	Sidewalk Tractor	0183	\$ 132,199	2034	\$ 175,000		\$ 30,000
17	2012	Chevy Silverado 1 Ton	7695	\$ 30,000	2027	\$ 35,000		\$ 10,000
18	2014	International Sky worker Bucket Truck	3803	\$ 186,000	2034	\$ 235,000		\$ 25,000
19	2015	Chevy. 1 Ton P.U. Fwd	4987	\$ 48,278	2030	\$ 60,000		\$ 30,000

Town of Dracut
Equipment & Vehicle Replacement Detail
Fiscal Year 2024

Equip #	Year	Item Description	Vin #	Purchase Price	Replacement Year	Estimated Replacement Cost	FY2023/24 Proposed Purchase	Estimated Reserve Balance 06/30/2023
20	2015	Chevy Silverado Pickup	2055	\$ 31,550	2030	\$ 36,000		\$ 5,000
21	2015	JCB. 3CX-15 Backhoe	9171	\$ 109,900	2036	\$ 145,000		\$ 40,000
22	2015	John Deere Loader	9209	\$ 148,000	2036	\$ 200,000		\$ 25,000
23	2016	FORD - F250	9620	\$ 35,700	2031	\$ 36,771		\$ 2,000
24	2016	John Deere - 312GR	2786	\$ 29,673	2033	\$ 30,563		\$ 5,000
25	2017	Ford - F350	8615	\$ 39,127	2032	\$ 40,301		\$ 10,000
26	2018	Freightliner - MODEL 114SD	9253	\$ 202,260	2037	\$ 208,328		\$ 10,000
27	2018	Freightliner - SD	1981	\$ 205,460	2038	\$ 211,624		\$ 5,000
28	2018	Freightliner - SD	3534	\$ 206,260	2040	\$ 212,448		\$ 15,000
29	2019	Elgin - Pelican	41709	\$ 227,390	2037	\$ 250,129		
30	2019	Ford - Escape	7118	\$ 25,000	2035	\$ 27,500		
31	2021	Sidewalk Tractor	5441	\$ 181,500	2035	\$ 199,650		
32	2021	Loader	0697	\$ 55,000	2035	\$ 60,500		
33	2021	Ford F-350	0136	\$ 47,000	2035	\$ 51,700		
34	2021	Ford F-250	0142	\$ 47,000	2035	\$ 51,700		
35	2021	Ford F-350 1 Ton	0741	\$ 55,000	2035	\$ 60,500		
36	2021	Ford Explorer	8947	\$ 38,000	2035	\$ 41,800		
37	2022	Ford - F350 REGCAB	0805	\$ 4,765	2040	\$ 5,242		
38	2022	Chevrolet-Silverado	7021	\$ 58,524	2036	\$ 64,376		
39	2022	Chervrolet-Colorado	8916	\$ 31,695	2036	\$ 34,865		

Town of Dracut
Equipment & Vehicle Replacement Detail
Fiscal Year 2024

Equip #	Year	Item Description	Vin #	Purchase Price	Replacement Year	Estimated Replacement Cost	FY2023/24 Proposed Purchase	Estimated Reserve Balance 06/30/2023
40	2022	Ford-F350	3745	\$ 49,565	2043	\$ 54,522		
41	2023	Freightliner-Dump Truck	5155	\$ 284,600	2043	\$ 313,060		
42	2023	Freighliner-114SD	6502	\$ 525,205	2043	\$ 577,726		
43	2023	Ford -E450	4461	\$ 554,653	2043	\$ 610,118		
44	2023	Freightliner--114SD	4292	\$ 242,850	2043	\$ 267,135		
45	2023	Freightliner-114SD	4291	\$ 242,850	2043	\$ 267,135		
Animal Control	2012	Ford Tracon White	0212	\$ 28,000		\$ 30,000		
Equip-1	2000	HI-WAY Sander	N/A	\$ 17,300	2026	\$ 25,000		
Equip-2	2004	HI-WAY Sander	N/A	\$ 20,000	2028	\$ 25,000		
Equip-3	1989	Torwell Sander	N/A	\$ 11,725	2028	\$ 30,000		
Equip-4	2004	Brush Mower	N/A	\$ 13,906	2027	\$ 25,000		
Equip-5	2016	Sakai 1 ton roller	N/A	\$ 8,930	2032	\$ 17,000		
Equip-6	2003	Gang Mower	2690	\$ 9,826	2032	\$ 12,000		
Equip-7	2002	Bandit Brush Chipper	7539	\$ 26,835	2028	\$ 36,000		
Equip-8	2001	Leaf Vacuum	N/A	\$ 7,754	2030	\$ 12,500		
Equip-9	2007	John Deere Z Trac Mower	N/A	\$ 5,864	2025	\$ 7,500		
Equip-10	2011	John Deere Z Trac Mower	N/A	\$ 5,818	2032	\$ 8,500		
Open Space	2019	Wells - Utility Trailer	727	\$ 5,000	2036	\$ 5,150		
PL-1	1996	Snow Plow 11' #4 (L-1)	N/A	\$ 5,200		\$ 8,500		
PL-2	1997	Snow Plow 8' #10	N/A	\$ 4,200		\$ 6,000		

Town of Dracut
Equipment & Vehicle Replacement Detail
Fiscal Year 2024

Equip #	Year	Item Description	Vin #	Purchase Price	Replacement Year	Estimated Replacement Cost	FY2023/24 Proposed Purchase	Estimated Reserve Balance 06/30/2023
PL-3	1998	Snow Plow 8' #8	N/A	\$ 4,200		\$ 6,000		
PL-4	1998	Snow Plow 11' #17	N/A	\$ 6,200		\$ 9,000		
PL-5	2001	Snow Plow 12' #15	N/A	\$ 6,600		\$ 9,000		
PL-6	2004	PLOW	N/A	\$ 3,625		\$ 8,500		
PL-7	2004	Snow Blower	N/A	\$ 6,332		\$ 11,000		
PL-8	2005	Snow Plow 11' #24	N/A	\$ 4,250		\$ 9,300		
PL-9	2007	Snow Plow 9' #14	N/A	\$ 5,000		\$ 6,500		
PL-10	2007	Snow Plow 8' #27	N/A	\$ 4,500		\$ 6,000		
PL-11	2011	Snow Plow 11' #2	N/A	\$ 6,100		\$ 9,500		
PL-12	2011	Snow Plow	N/A	\$ 6,413		\$ 8,500		
PL-13	2011	Snow Blower	N/A	\$ 7,691		\$ 11,000		
PL-14	2012	Snow Plow 9' #18	N/A	\$ 5,200		\$ 7,000		
PL-15	2012	Snow Plow 11' #5	N/A	\$ 6,700		\$ 9,500		
PL-16	2012	Snow Plow 11' #7	N/A	\$ 6,700		\$ 9,500		
PL-17	2014	Snow Plow 8' #11	N/A	\$ 4,500		\$ 6,000		
PL-18	2015	Snow Plow 11' #22 (1-3)	N/A	\$ 9,100		\$ 12,000		
PL-19	2015	Snow Plow 11' #9	N/A	\$ 7,500		\$ 9,000		
PL-20	2016	Snow Plow 11' #1	N/A	\$ 4,130		\$ 8,000		
PL-21	2016	Snow Plow 11' #12	N/A	\$ 5,200		\$ 9,000		
PL-22	2016	SnoDog Pusher 12' #13	N/A	\$ 4,800		\$ 8,500		

Town of Dracut
Equipment & Vehicle Replacement Detail
Fiscal Year 2024

Equip #	Year	Item Description	Vin #	Purchase Price	Replacement Year	Estimated Replacement Cost	FY2023/24 Proposed Purchase	Estimated Reserve Balance 06/30/2023
Trailer-1	1993	Inger. Rand Compressor	C264	\$ 10,273		\$ 15,000		
Trailer-2	1995	Welch Utility Trailer	9153	\$ 5,000		\$ 5,000		
Trailer-3	1996	Bandit Brush Chipper	9358	\$ 17,933		\$ 32,000		
Trailer-4	1999	Inger. Rand Compressor	6498	\$ 13,171		\$ 18,000		
Trailer-5	2006	Stone - Concrete Mixer	6207	\$ 38,500		\$ 38,500		
Trailer-6	2011	Road Trailer	2223	\$ 1,600		\$ 1,600		
Trailer-7	2018	Suretrac - Utility Trailer	1339	\$ 18,400		\$ 18,400		
Trailer-8	2018	Suretrac - Utility Trailer	2830	\$ 5,700		\$ 5,700		
Trailer-9	2018	Shore Trac Trailer		\$ 30,000		\$ 30,000		
Trailer-10	2018	CARGO EXPRESS - CXT	2234	\$ 7,000		\$ 7,000		
Trailer-11	2021	Solar Message Boards	6151	\$ 19,000		\$ 19,000		
Trailer-12	2021	Solar Message Boards	6149	\$ 19,000		\$ 19,000		
Trailer-13	2021	Solar Message Boards	6152	\$ 19,000		\$ 19,000		
Trailer-14	2021	SURE-TRAC 060	6367	\$ 8,700		\$ 8,700		
Trailer-15	2021	SURE-TRAC-070	4787	\$ 9,300		\$ 9,300		
Trailer-16	2022	SCAG Poer Equip Trailer	3288	\$ 10,000		\$ 10,000		

Total Department Public Works

\$ 5,469,123

\$ 6,514,311 \$ - \$ 839,000

Town of Dracut
Equipment & Vehicle Replacement Detail
Fiscal Year 2024

Equip #	Year	Item Description	Vin #	Purchase Price	Replacement Year	Estimated Replacement Cost	FY2023/24 Proposed Purchase	Estimated Reserve Balance 06/30/2023
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Fire Department								
C-1	2016	Ford Explorer	3656	\$ 35,842	2026/2027	\$ 45,000		\$ 35,000
C-2	2015	Ford Expedition	9290	\$ 35,000	2024		\$ 100,000	
C-3	2005	CHEVY TAHOE	0781	\$ 24,106	N/A	\$ -		
E-1	2009	E-5 FY23 Replacement	4700	\$ 384,105	2023 - Refurb		\$ 100,000	
E-2	2021	E-1 1250 GPM Pumper	3720	\$ 640,000	2035/36	\$ 900,000		
E-3	2015	E-1 1250 GPM Pumper	9468	\$ 443,000	2029/30	\$ 850,000		
E-4	1993	Emergency One -11250GPM	2889	\$ 212,000		\$ 300,000		
E-5	1995	Emergency One 1250 Pumper	5441	\$ 194,420	2023	\$ -	\$ -	
E-6	1948	Diamond 500 - GPM Pumper	3026	\$ 4,000	N/A	\$ -		
E-7	2000	E-1 Pumper replacement (FY23 Repl)	0243	\$ 220,000	2023		\$ 830,000	
Equip	Various	AED	N/A	\$ 23,200	Varies	\$ 36,000		
Equip	Various	SCBA/TIC	N/A	\$ 278,000	Varies	\$ 300,000		
Equip	Various	Turn-out Gear	N/A	\$ 100,000	2024		\$ 75,000	
F-1	2002	GMC Pick-up	3465	\$ 35,000	2025/2026	\$ 50,000		\$ 30,000
F-2	1995	PICK-UP	7630	\$ 19,950	N/A			
F-3	2004	Chevy Pick-up Tank	3844	\$ 37,696	N/A	\$ 55,000		
L-1	1998	E-1 110' Ladder (FY23 Replacement)	8744	\$ 423,000	2023		\$ 1,640,000	
NEW	NEW	Mini Pumper replace E-5 (FY23 Repl)	NEW	\$ -	2023		\$ 395,000	

Town of Dracut
Equipment & Vehicle Replacement Detail
Fiscal Year 2024

Equip #	Year	Item Description	Vin #	Purchase Price	Replacement Year	Estimated Replacement Cost	FY2023/24 Proposed Purchase	Estimated Reserve Balance 06/30/2023
R-1	1999	International Recuse Truck	5662	\$ 50,000	2024		\$ 400,000	
T-1	2005	Magnum Light Tower Trailer	4801	\$ 25,000	2028	\$ 25,000		
T-2	2005	Atlas Trailer	4428	\$ 500		\$ 500		
T-3	2012	Lark Trailer	9715	\$ 12,000		\$ 12,000		
T-4	1953	FORD 500 GPM Pumper	1326	\$ 5,000		\$ -		
U-1	2022	Ford F350 - MF E796	6228	\$ 48,200	2032			
U-2	2022	Polaris ORV - A3S399	0493	\$ 25,167	2032			
Total Fire Department				<u>\$ 3,275,186</u>			<u>\$ 2,573,500</u>	<u>\$ 3,540,000</u>
								<u>\$ 65,000</u>

Police Department								
501	2021	Ford Explorer Patrol	5183	\$ 55,000		\$ 55,000		
502	TBD	Pending Patrol Ford Explorer						
503	2021	Ford Explorer Patrol	3201	\$ 35,000		\$ 40,000		
504	2021	Ford Explorer Patrol	3226	\$ 35,000		\$ 40,000		
505	2016	Ford Explorer Black Detail	4229	\$ 42,020	2023		\$ 53,000	
506	2016	Ford Explorer Black - SRO	4228	\$ 42,020	2023		\$ 53,000	
507	2018	Ford Explorer Patrol	2157	\$ 30,785		\$ 45,000		
508	2021	Ford Explorer Patrol	3200	\$ 35,000		\$ 40,000		
509	2018	Ford Explorer SRO	2159	\$ 30,785		\$ 45,000		
510	2021	Ford Explorer Patrol	3227	\$ 50,897		\$ 55,000		

Town of Dracut
Equipment & Vehicle Replacement Detail
Fiscal Year 2024

Equip #	Year	Item Description	Vin #	Purchase Price	Replacement Year	Estimated Replacement Cost	FY2023/24 Proposed Purchase	Estimated Reserve Balance 06/30/2023
511	2021	Ford Explorer Patrol	3228	\$ 53,910		\$ 55,000		
512	2018	Ford Explorer Supervisor	2153	\$ 30,785		\$ 45,000		
601	2018	Ford Explorer Chief's Car	2077	\$ 38,250		\$ 45,000		
602	2015	Ford Taurus Black - Deputy Chief	5832	\$ 29,891		\$ 35,000		
604	2013	Ford Taurus Sedan Black - Clinician	4613	\$ 30,000		\$ 35,000		
605	2008	Ford Taurus Sedan Gray - Detective	5596	\$ 25,000	2024	\$ 30,000	\$ 53,000	
606	2017	Ford Explorer -Prosecutor	3031	\$ 30,785		\$ 45,000		
607	2012	Chevy Suburban - Detectives	9762	\$ 20,000	2024	\$ 25,000	\$ 53,000	
615	2013	Ford Taurus Sedan Black - Admin Lt	9340	\$ 30,000	2024	\$ 35,000	\$ 53,000	
K-9	2014	Ford Explorer Black K-9	5608	\$ 34,000	2023		\$ 53,000	
Motor-1	2018	Harley Davidson	6562	\$ 19,000		\$ 25,000		
Trailer-1	2004	SPEED - TRAILER	7351	\$ 10,000		\$ 10,000		
Trailer-2	2012	Wanco Brox Trailer	0925	\$ 20,000		\$ 25,000		
Total Police Department				\$ 728,128		\$ 730,000	\$ 318,000	\$ -

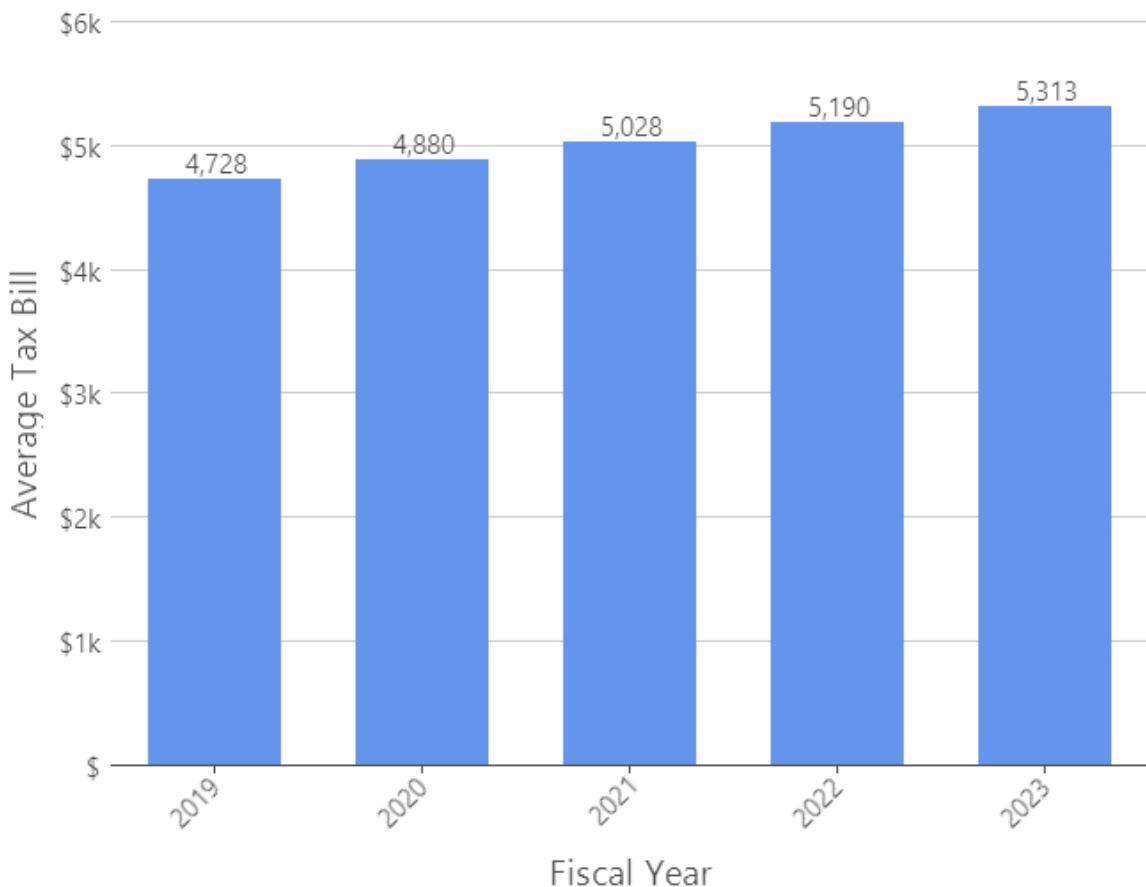
Other Departments								
Town Mgr	2022	Ford Explorer	3840	\$ 34,337	2032	\$ 35,000		
Town Hall	2020	Ford Fusion	7616	\$ 21,282	2030	\$ 25,000		
Town Hall	2005	Long Chih Trailer	3848	\$ 5,000		\$ 5,000		
Sewer-1	2016	Ford F350	8189	\$ 44,677	2026	\$ 50,000		

Town of Dracut
Equipment & Vehicle Replacement Detail
Fiscal Year 2024

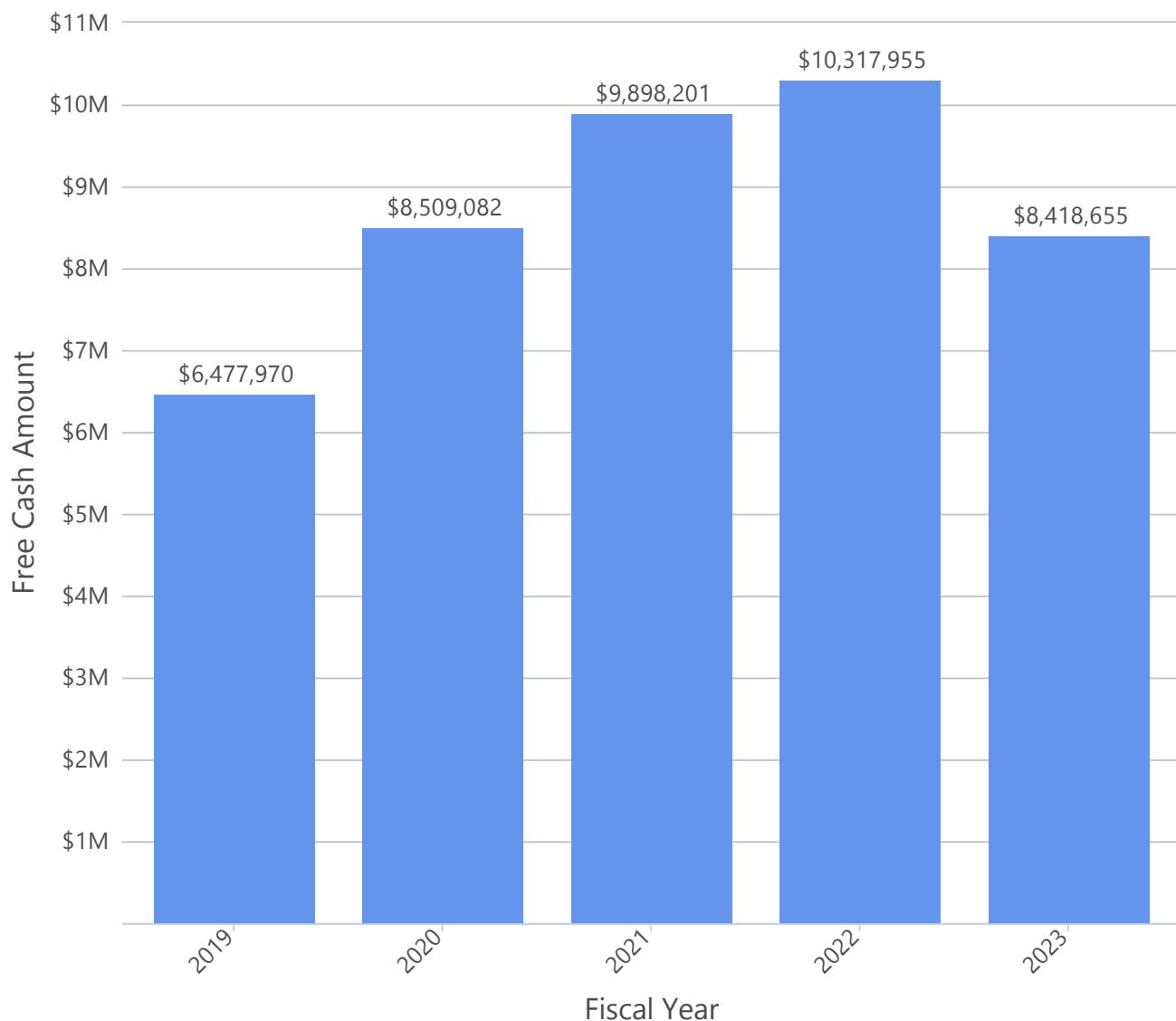
Equip #	Year	Item Description	Vin #	Purchase Price	Replacement Year	Estimated Replacement Cost	FY2023/24 Proposed Purchase	Estimated Reserve Balance 06/30/2023
Sewer-2	2020	Ford F250	4199	\$ 44,502	2030	\$ 50,000		
COA-1	2016	Ford - E350 Suburban	5881	\$ 56,265	2028	\$ 58,000		
COA-2	2016	Ford - E350	5702	\$ 61,800	2029	\$ 63,000		
COA-3	2017	Dodge - Amerivan PT	9008	\$ 50,387	2029	\$ 52,000		
COA-4	2018	FORD - E-450	3980	\$ 69,043	2031	\$ 70,000		
BM-36	2015	Chevrolet Silverado	3790	\$ 43,000	2025	\$ 50,000		
BM-37	2022	Ford - F350	2098	\$ 37,150	2032			
Total Other Departments				\$ 467,443		\$ 458,000	\$ -	\$ -
Total All Departments				\$ 9,939,880		\$ 10,275,811	\$ 3,858,000	\$ 904,000

Statistics & Charts

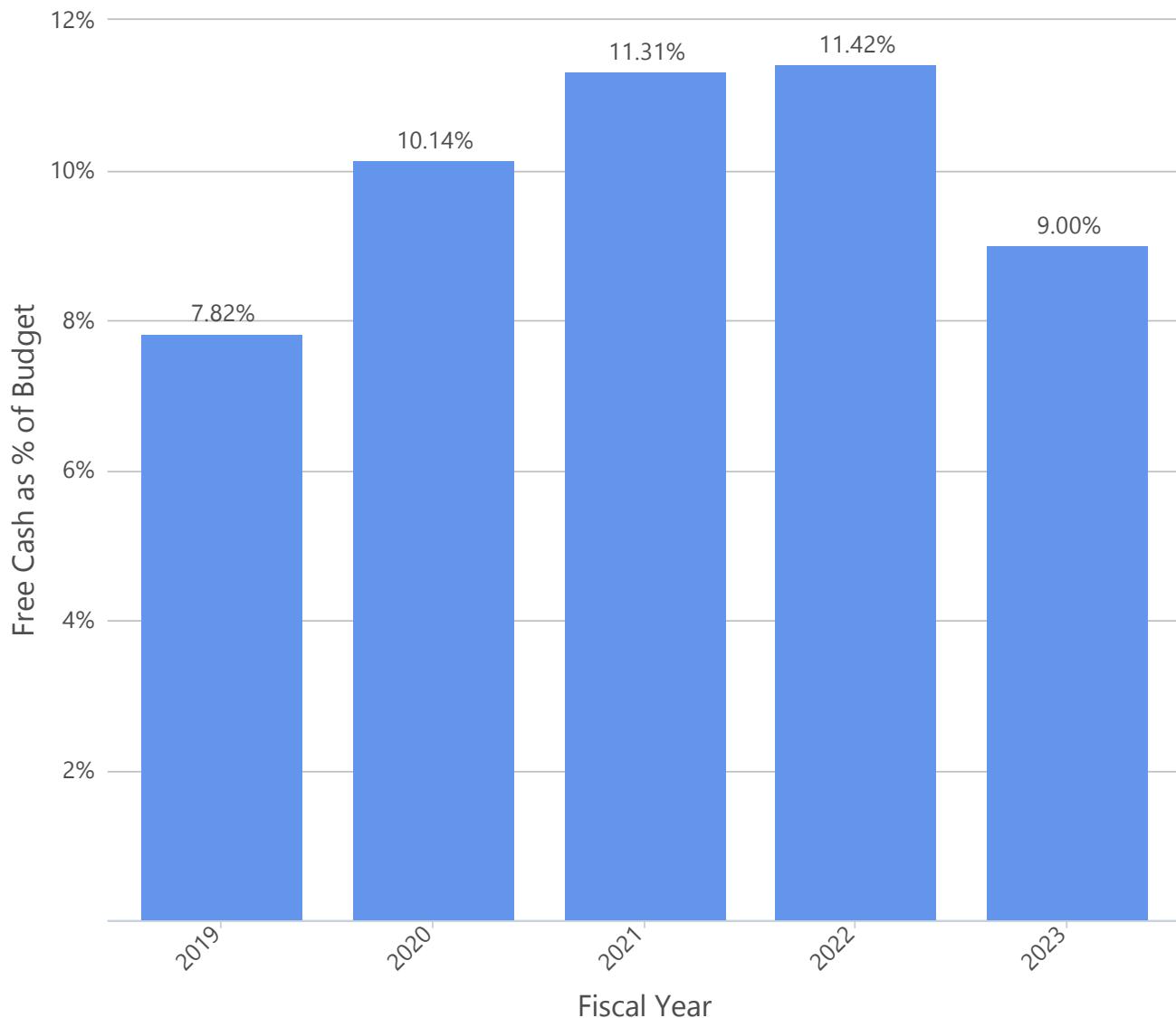
Town of Dracut



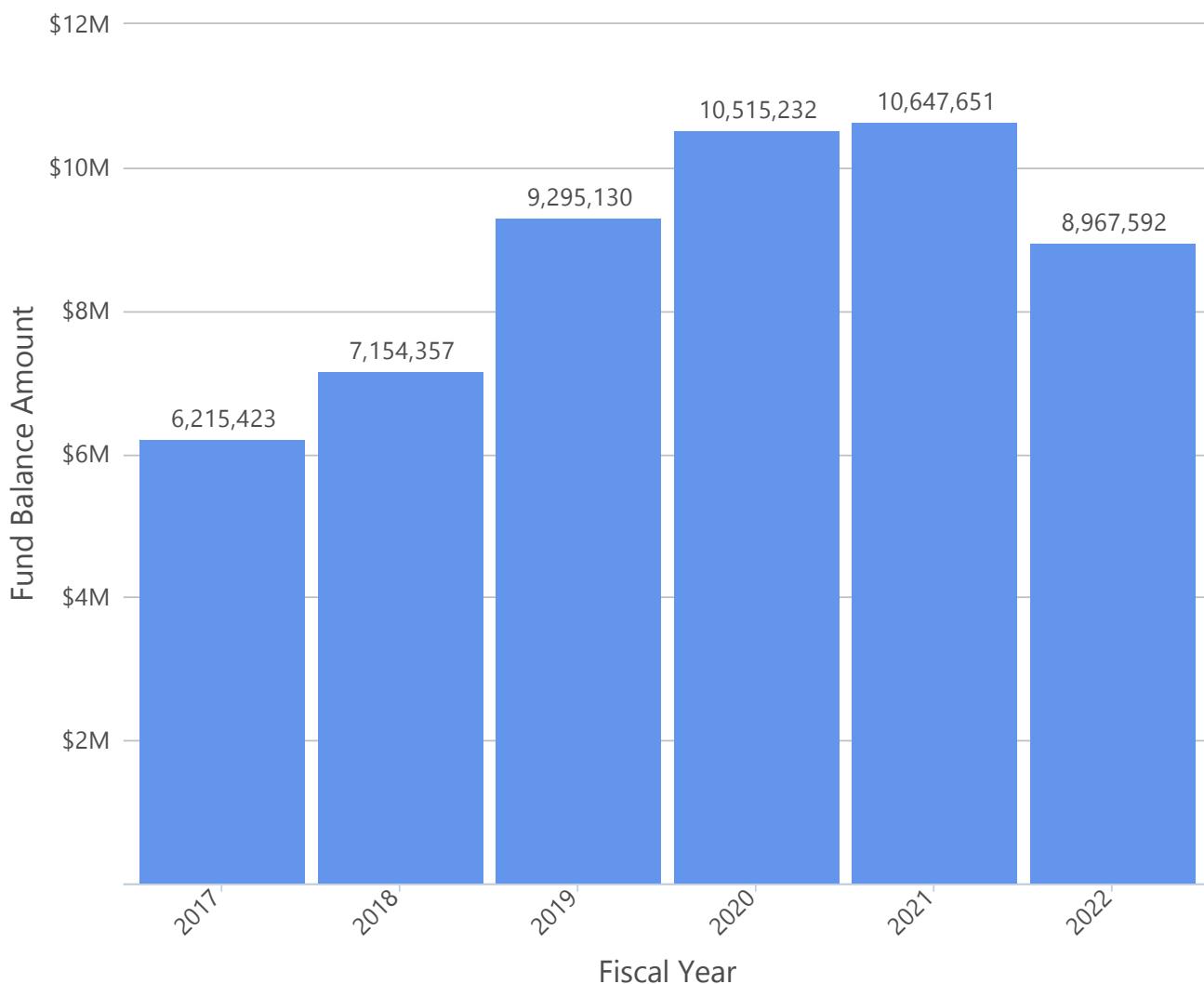
Town of Dracut



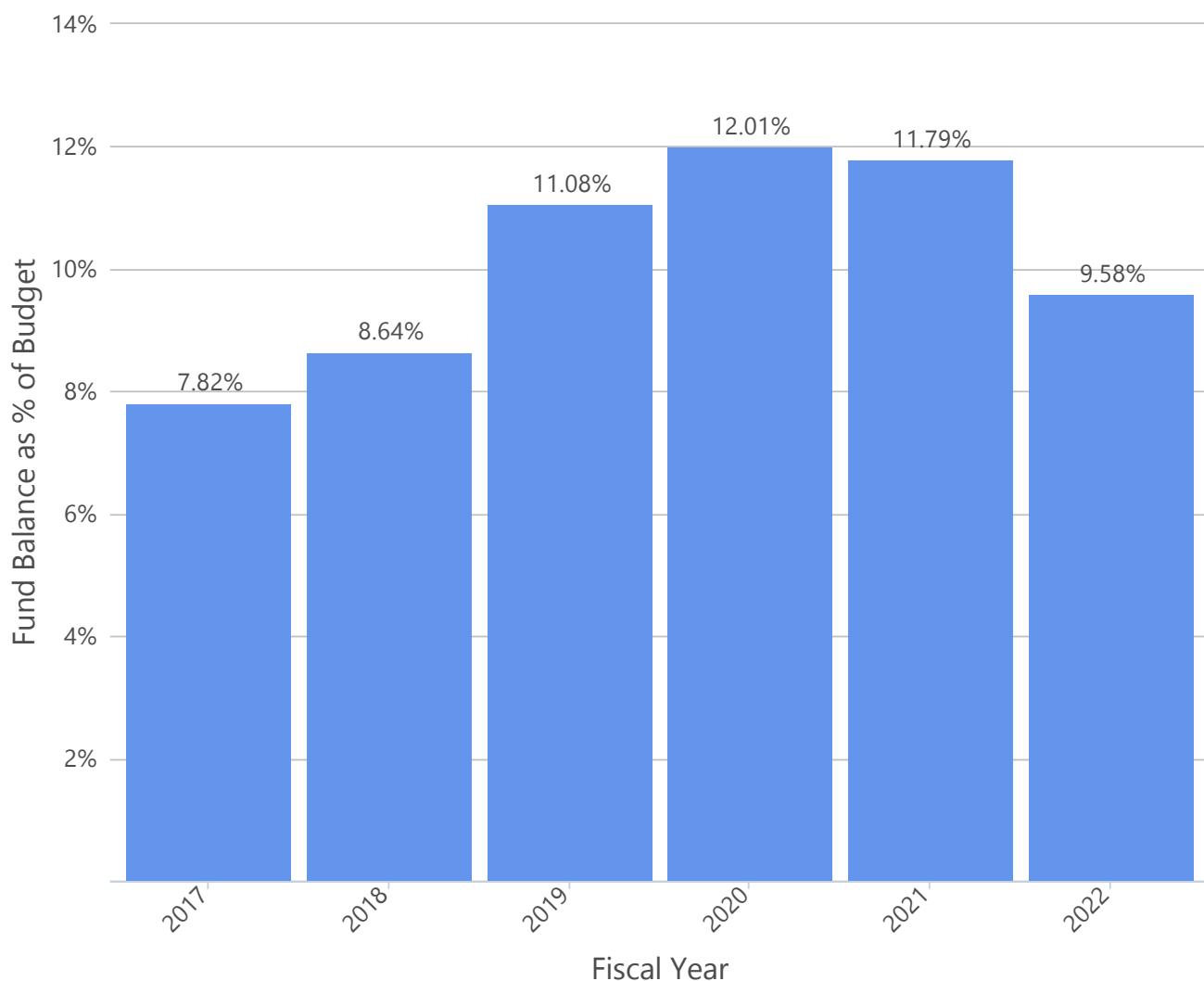
Town of Dracut



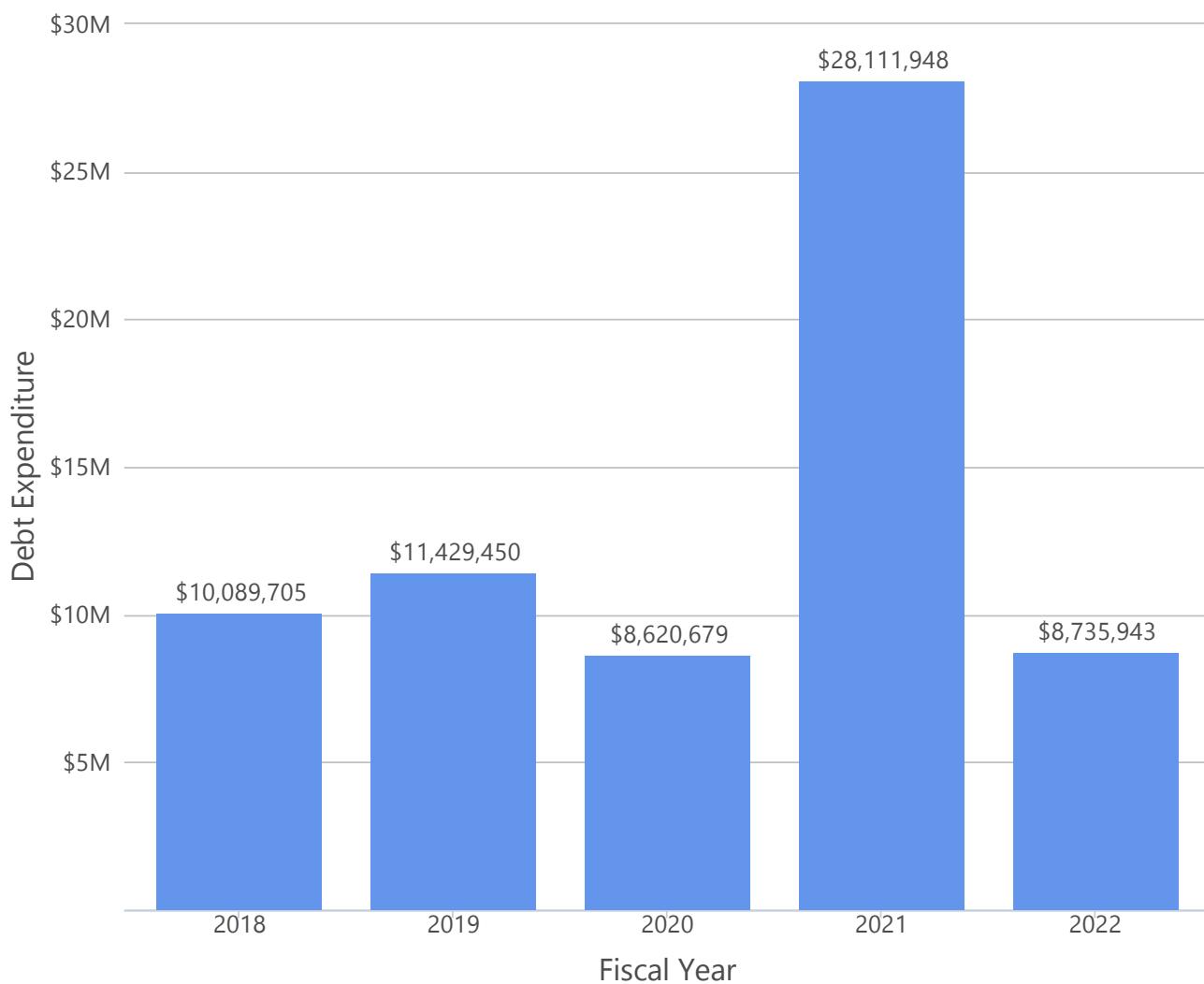
Town of Dracut



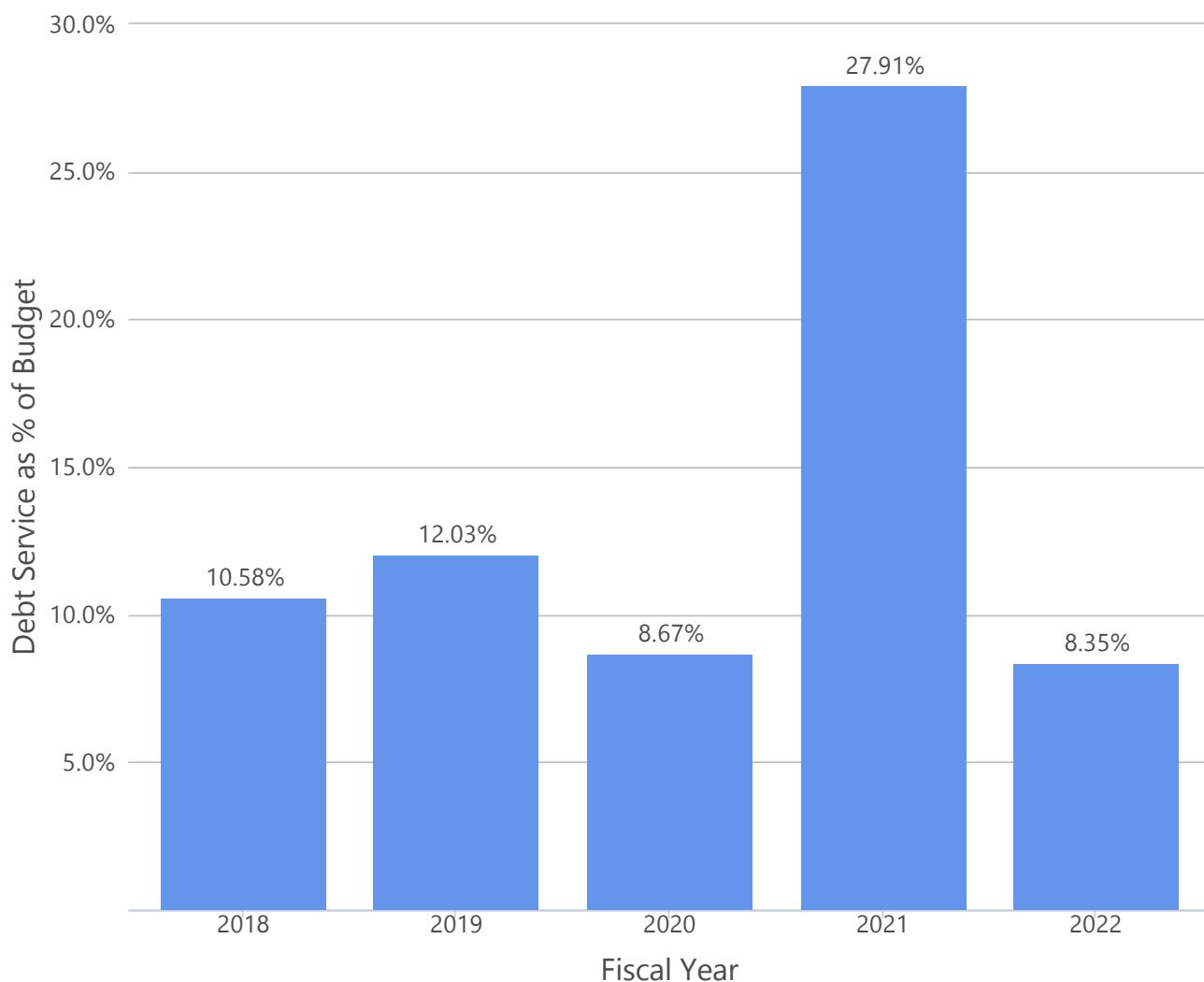
Town of Dracut



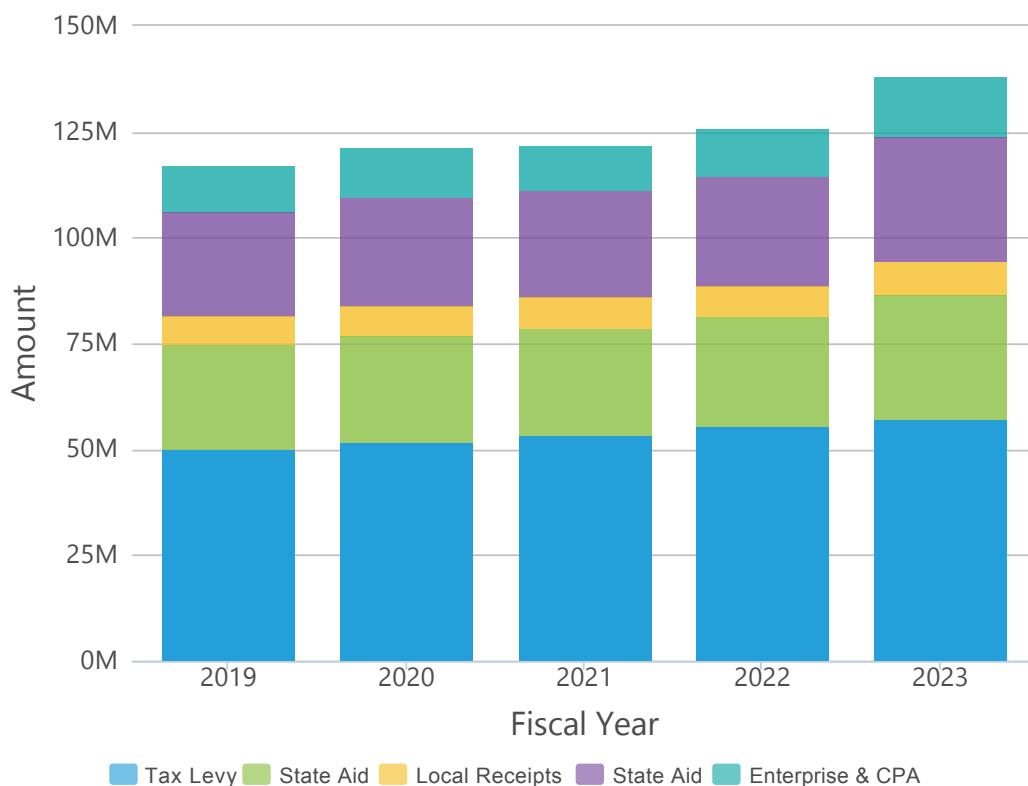
Town of Dracut



Town of Dracut

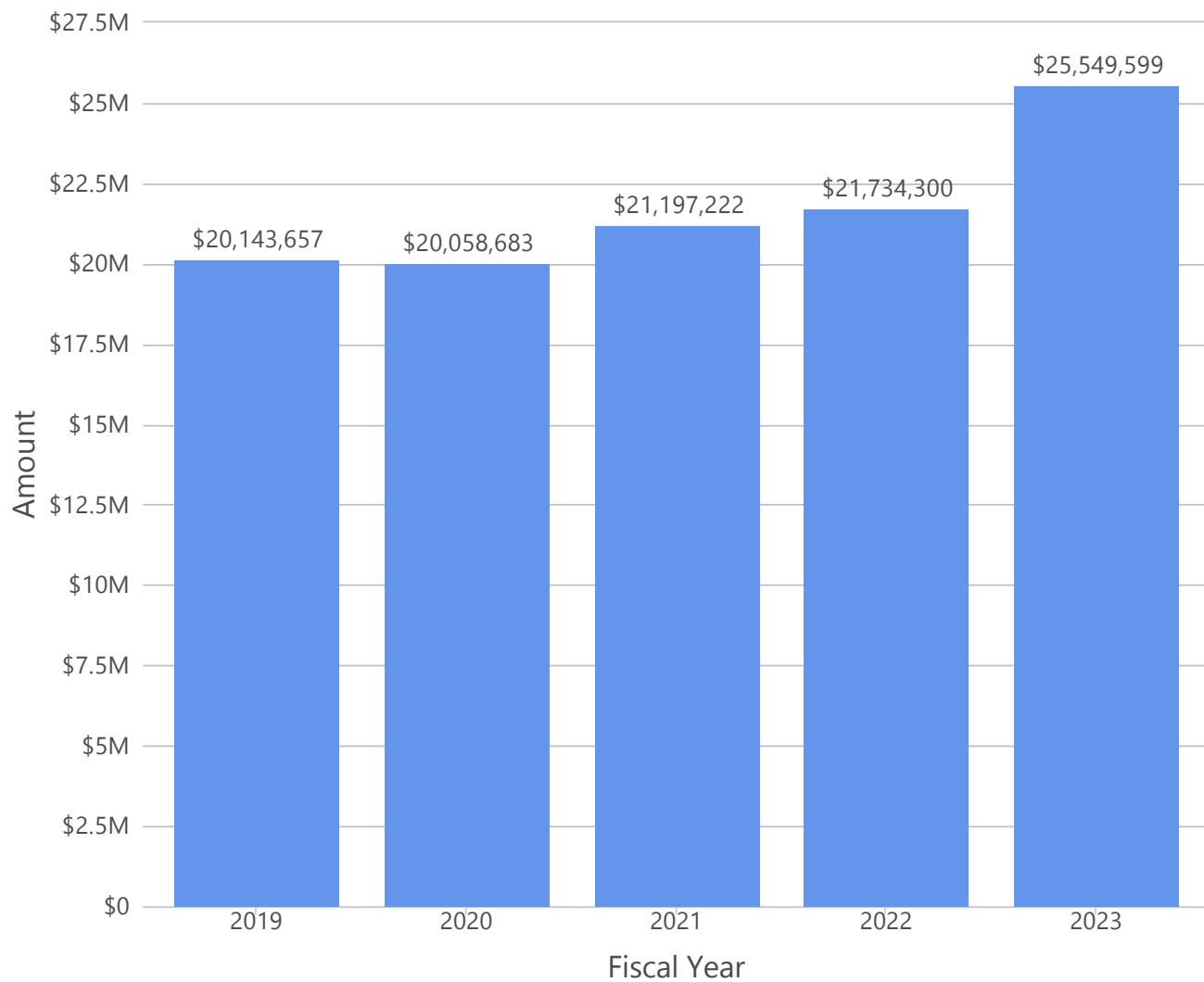


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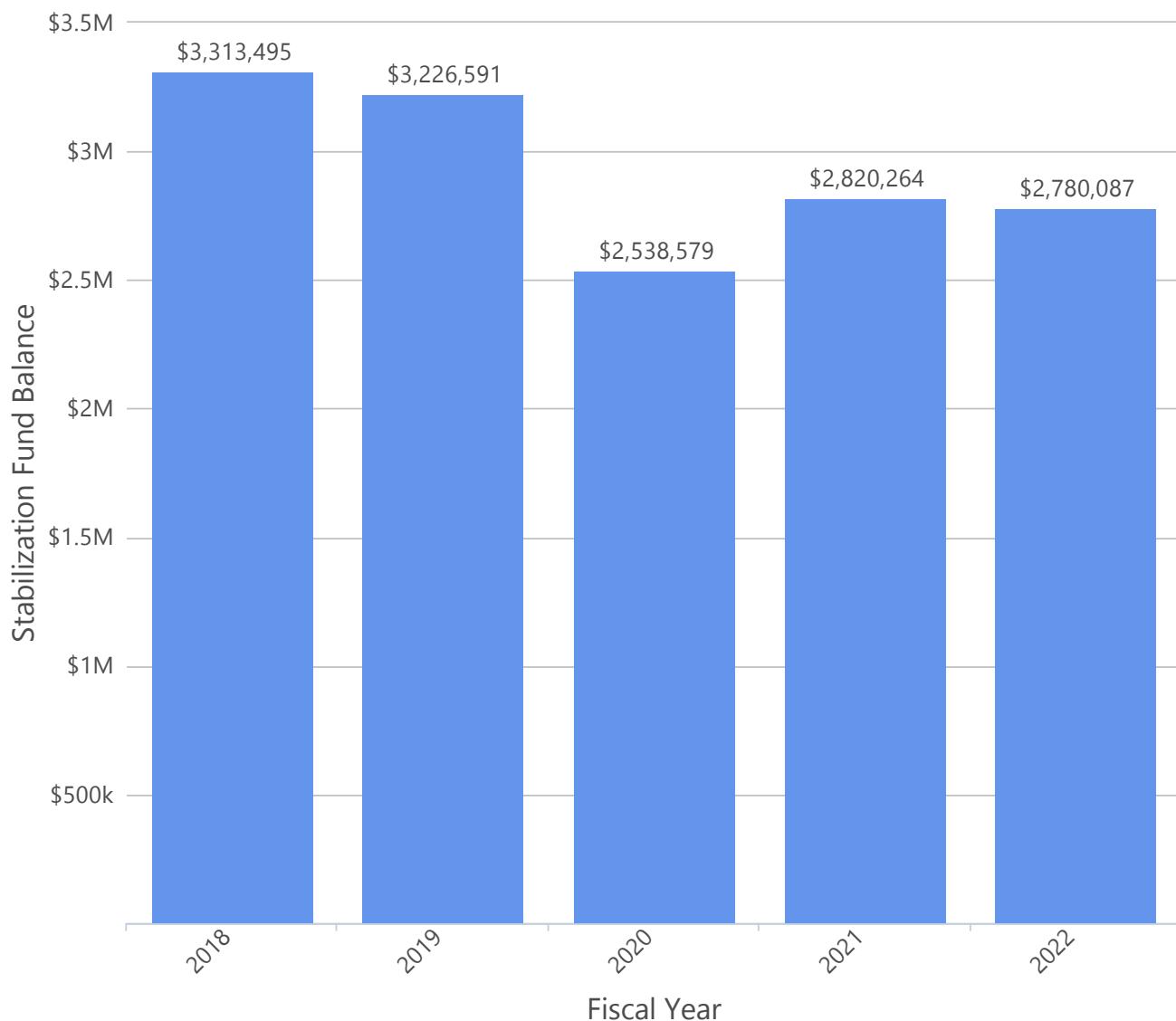


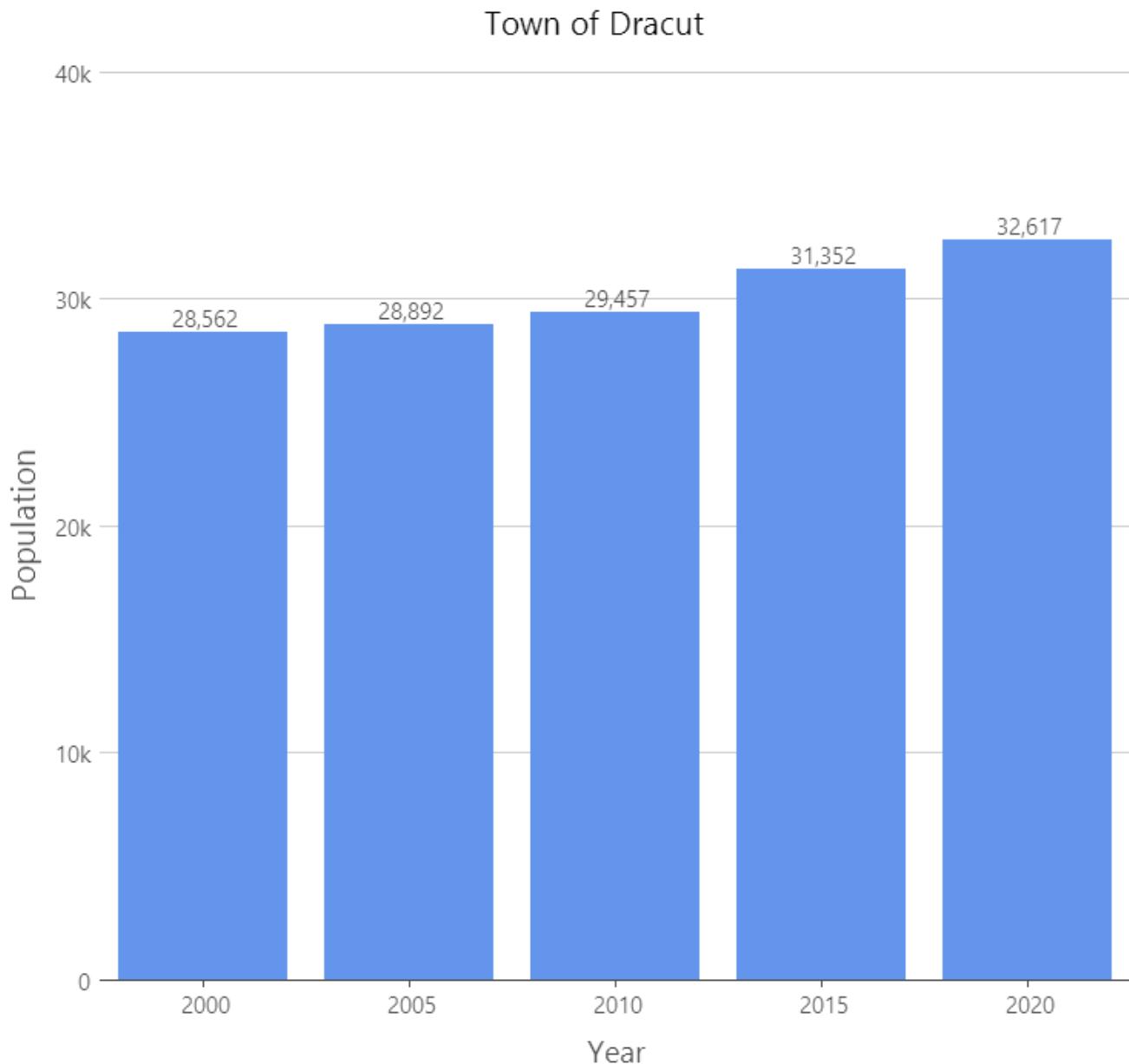
Revenue Source	2019	2020	2021	2022	2023
Tax Levy	50,121,349	51,977,891	53,715,134	55,524,147	57,212,576
State Aid	24,796,068	25,227,476	25,154,838	25,973,441	29,406,365
Local Receipts	17,813,115	19,024,236	17,724,301	18,463,585	22,064,442
All Other	2,257,083	3,113,415	4,109,981	4,627,626	6,680,305
Enterprise & CPA	11,096,197	11,808,084	10,365,524	11,016,385	14,190,342
Total Receipts	94,987,615	99,343,018	100,704,253	104,588,799	115,363,688

Town of Dracut

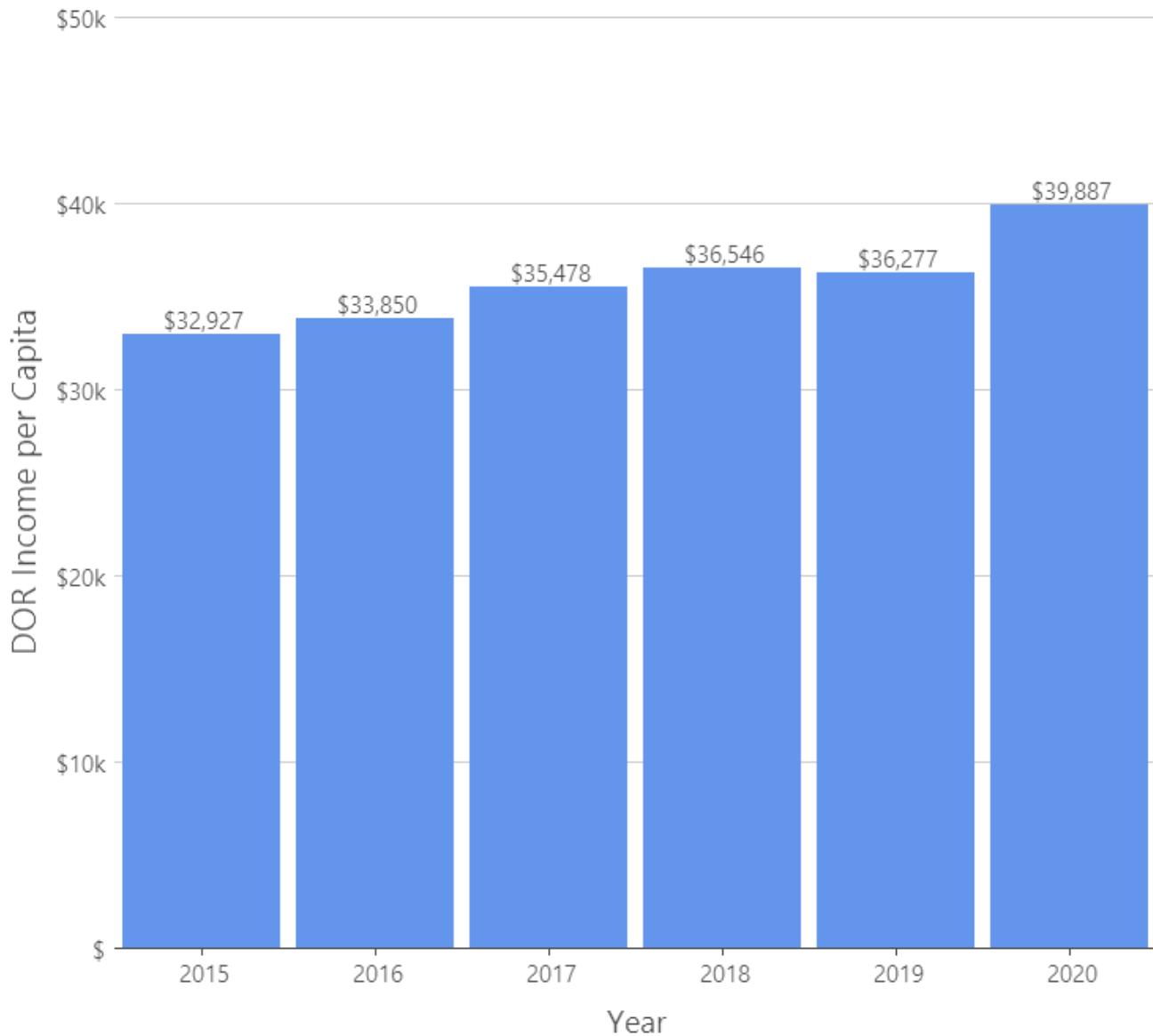


Town of Dracut



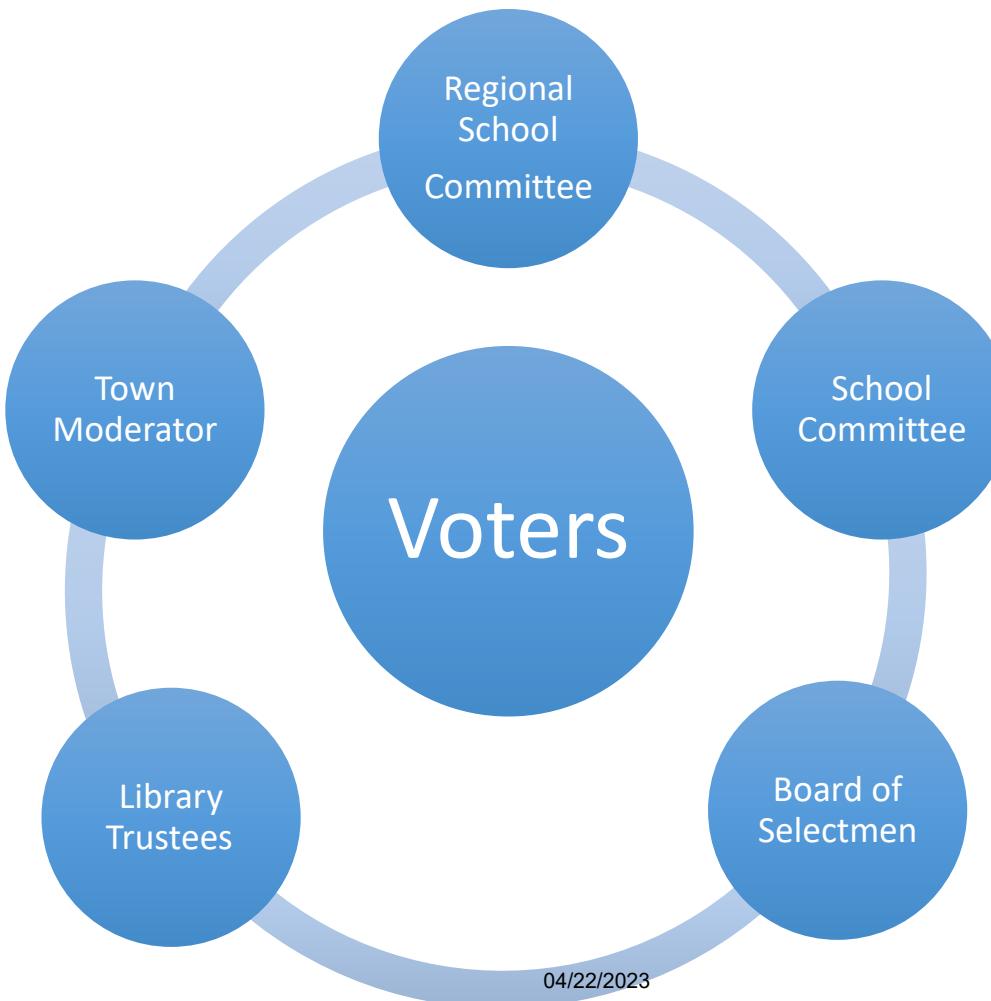


Town of Dracut

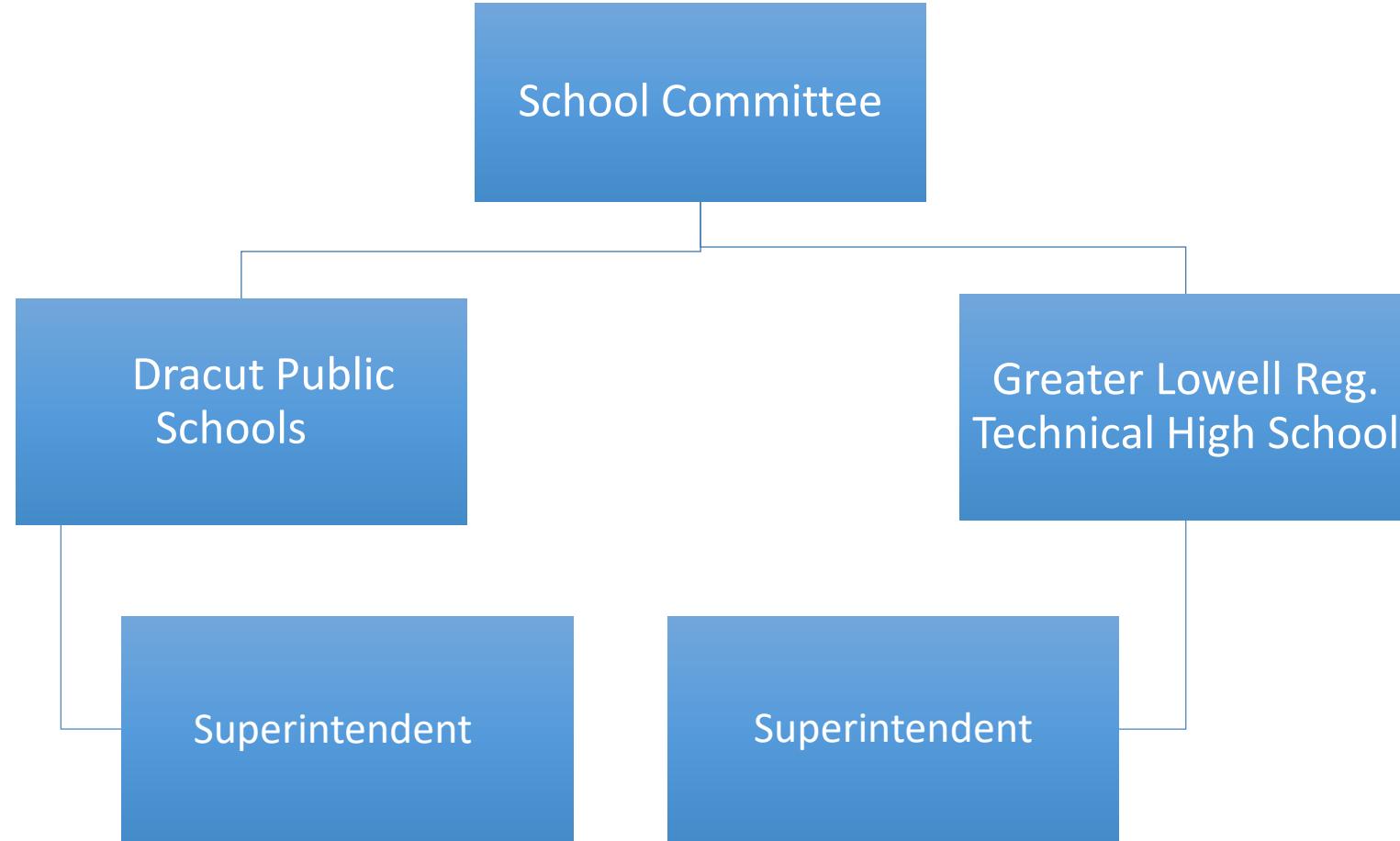


Organization Chart

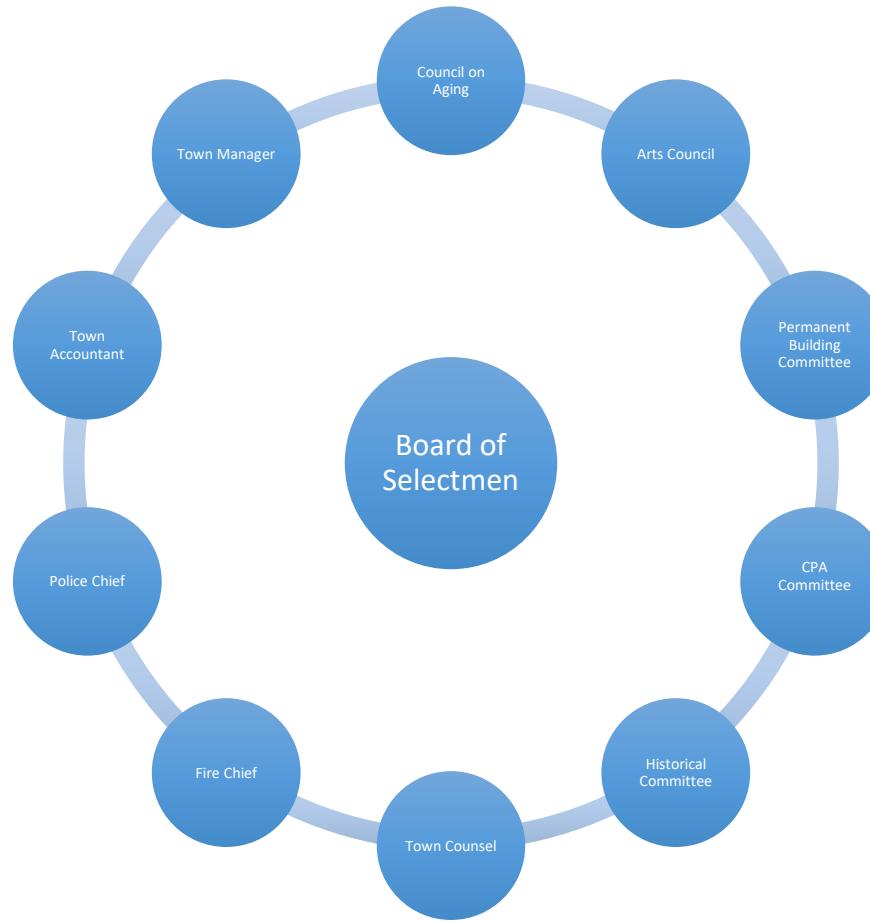
Town of Dracut Organizational Chart



Town of Dracut Organizational Chart



Town of Dracut Organizational Chart

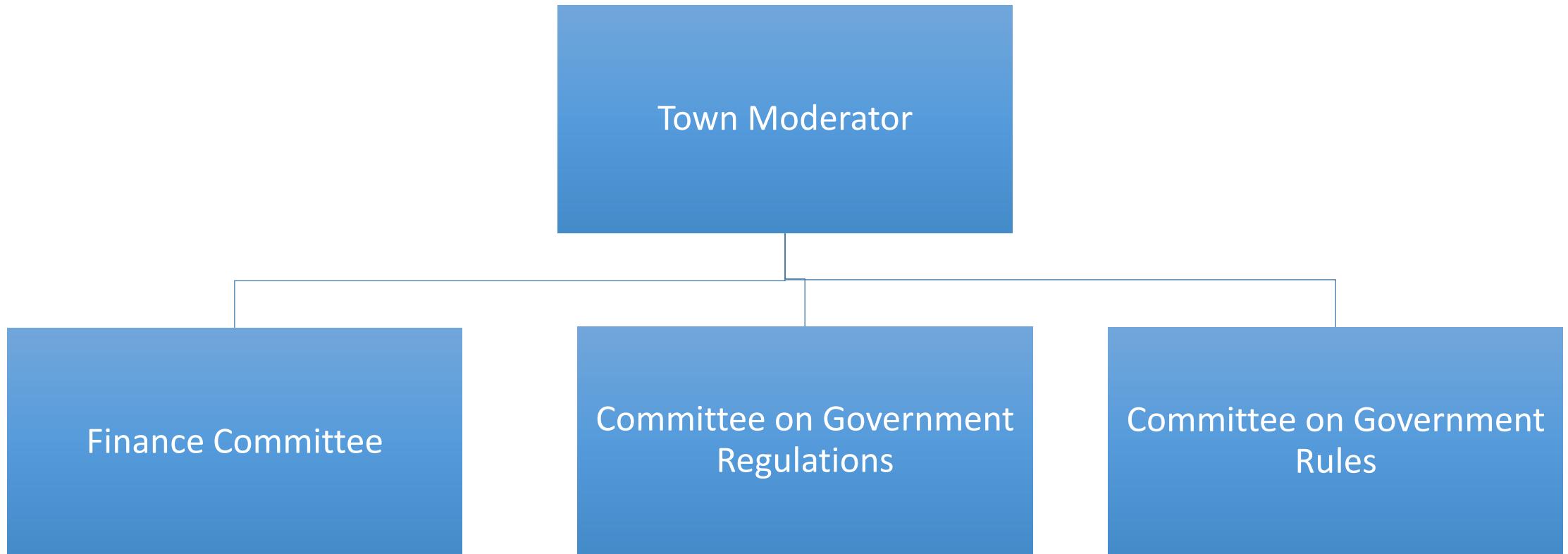


Town of Dracut Organizational Chart



Library Trustees

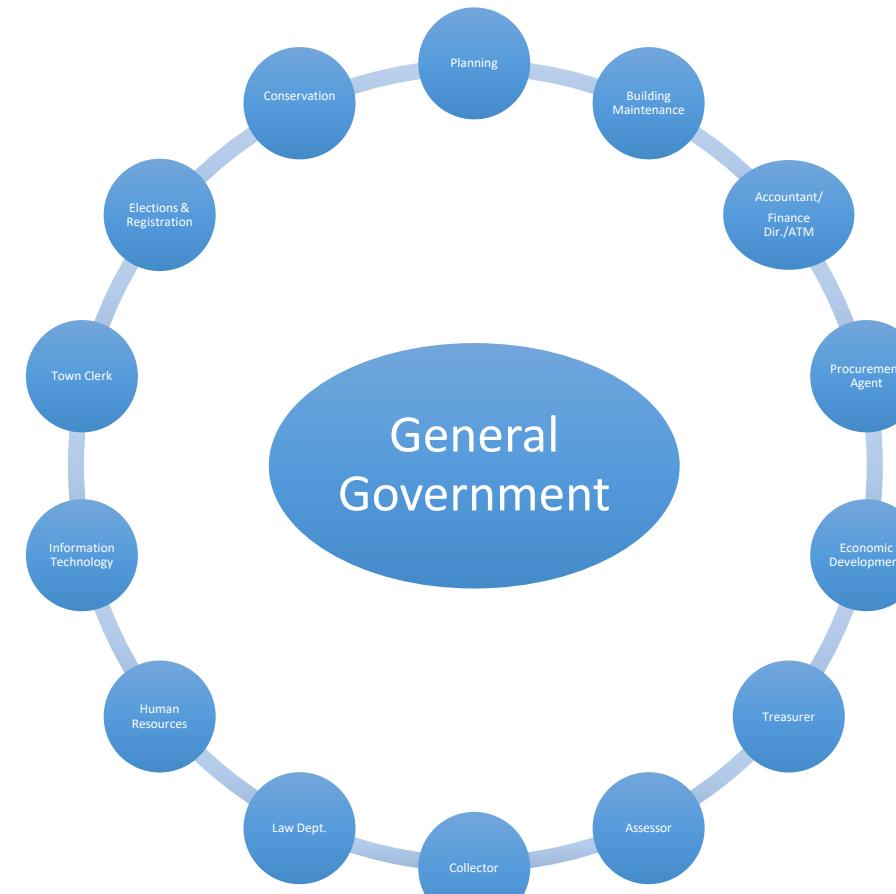
Town of Dracut Organizational Chart



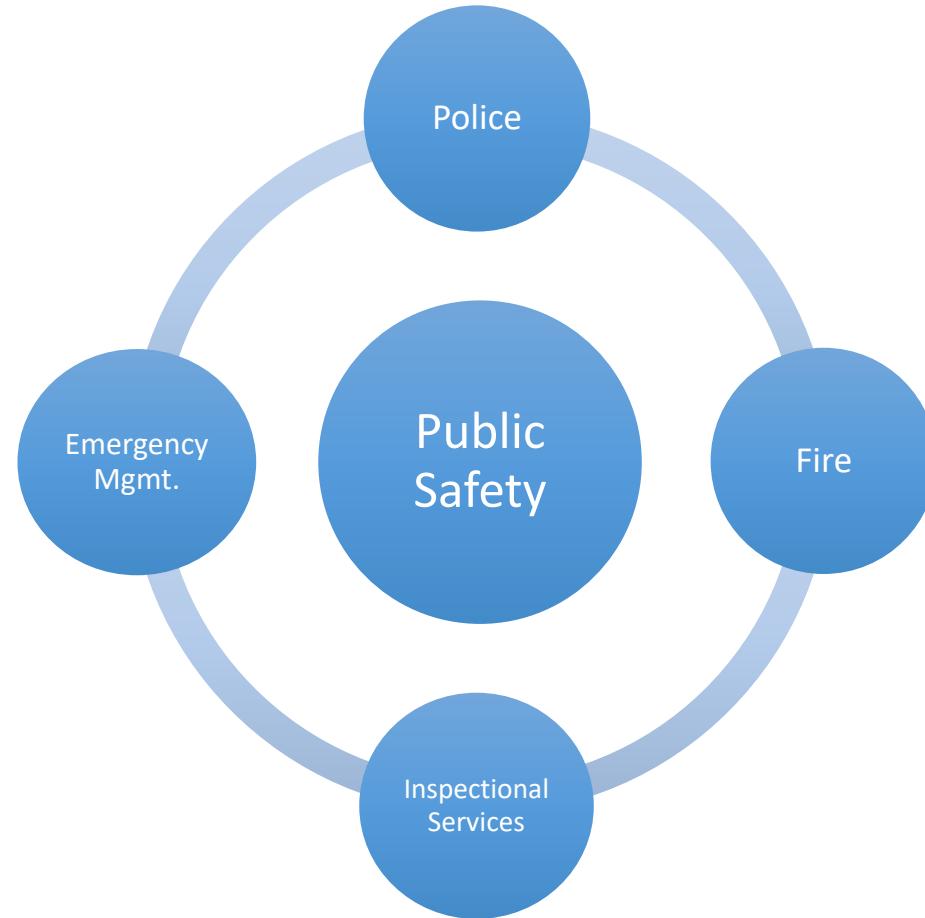
Town of Dracut Organizational Chart



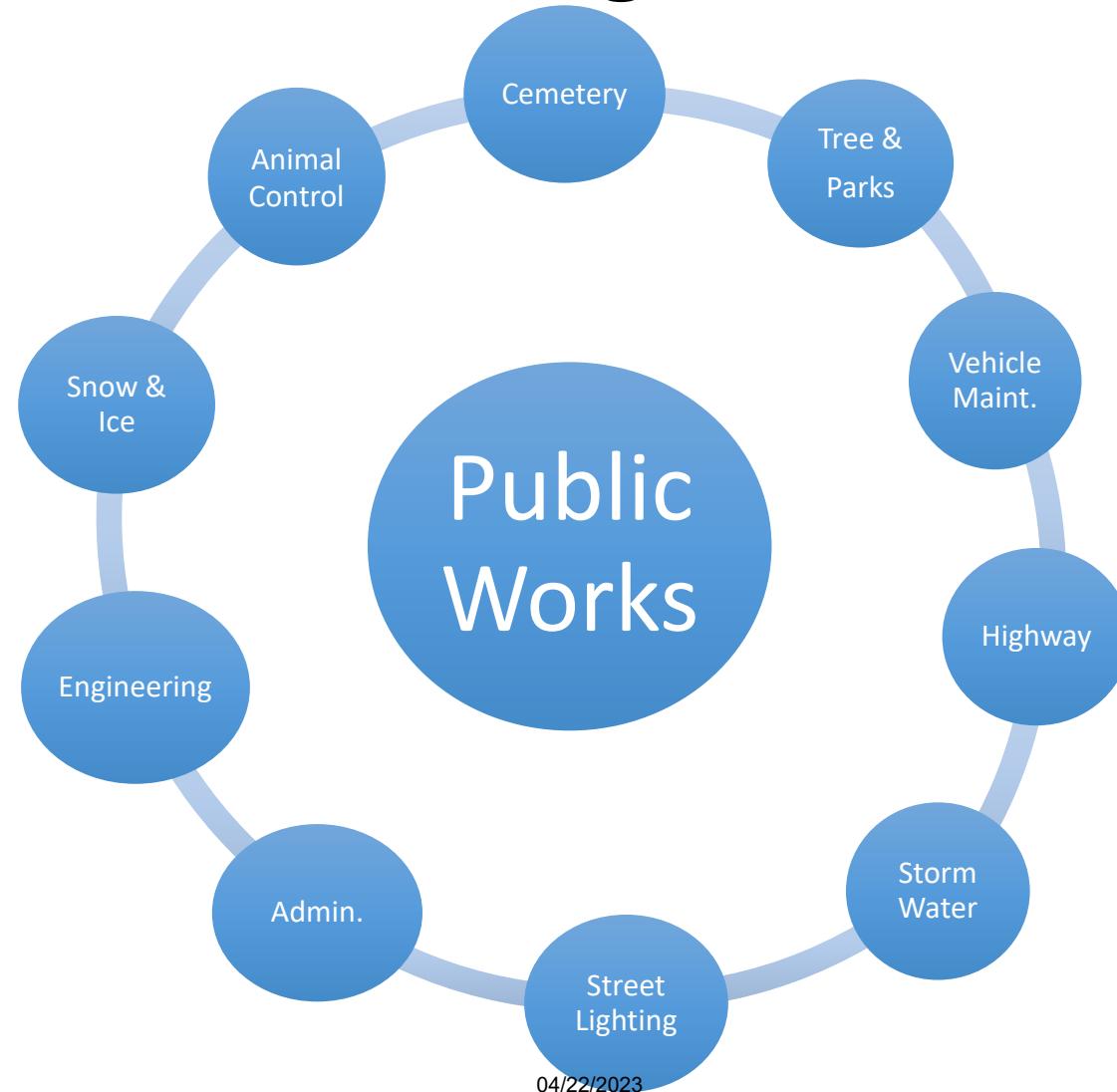
Town of Dracut Organizational Chart



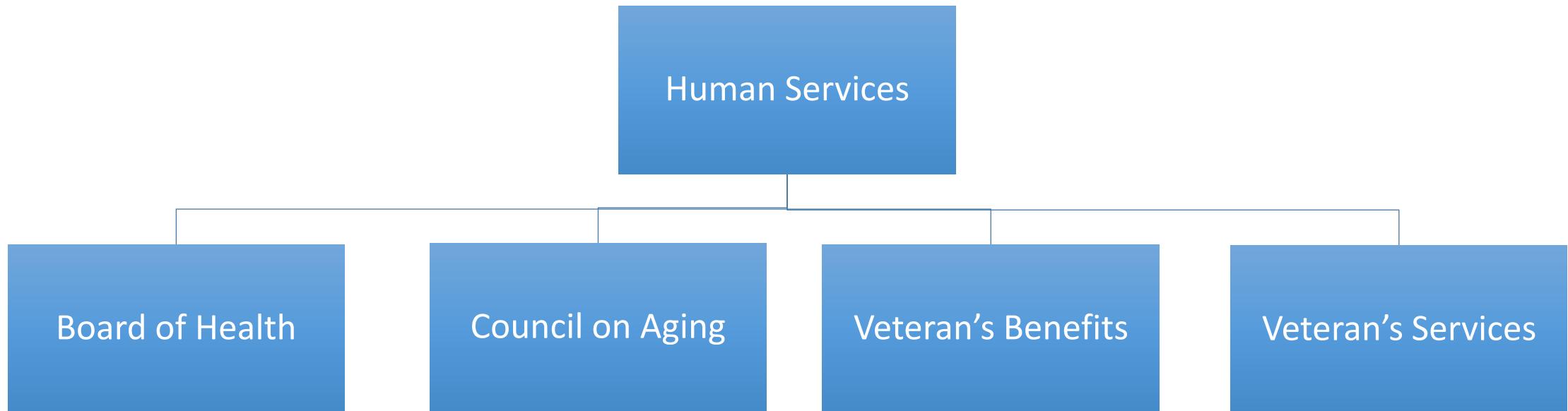
Town of Dracut Organizational Chart



Town of Dracut Organizational Chart



Town of Dracut Organizational Chart



Town of Dracut Organizational Chart

Boards & Committees

Town of Dracut Organizational Chart

