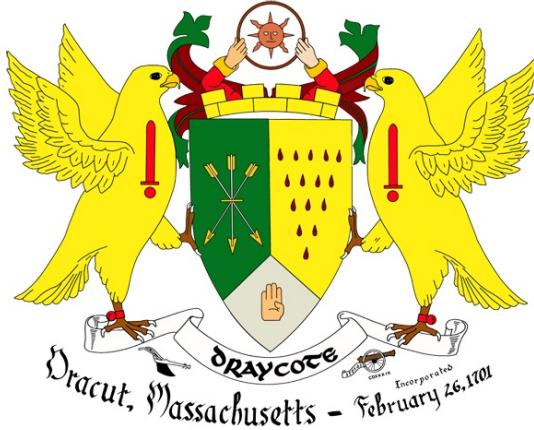


TOWN OF DRACUT



FY 2025 BUDGET (recommended)

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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, 2024

Re: FY25 Budget

Presented herewith is the Town Manager's Budget for Fiscal Year 2025 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.

In order to maintain services with minimal impact, over the year the administration evaluates the methods departments perform and deliver services, within the constraints of their budgets and implemented cost saving measures with, 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.

During FY25 we expect to see some financial challenges that will impact some services. We are facing a \$3.6M deficit that requires us to leave vacancies unfilled, relinquish some positions and tighten the belt in every division of Town Government, including the schools. The driving force behind the deficit is inflation and unprecedented increases in our fixed cost including but not limited to: Health Insurance, Charter School Assessment, Middlesex Retirement, Refuse/Recycling, Greater Lowell Technical High School Assessment, Property and Liability Insurances, etc. To add to the growing deficit, we are faced with declining State Aid. According to the latest estimate we have from the State, the total increase for FY25 is approximately 1.22%, or \$392,781, with Chapter 70 only going up .42%, or \$114,990. This is a stark contrast to the previous fiscal years as noted below:

History of MA Department of Elementary and Secondary Education (DESE) Net School Spending requirements and Chapter 70 Aid from FY2021 – FY2025:

Chapter 70

Fiscal Year	Amount	Increase	% Increase
FY2025 - Chapter 70	\$ 27,285,133	\$ 114,990	0.42%
FY2024 - Chapter 70	\$ 27,170,143	\$ 2,851,983	11.73%
FY2023 - Chapter 70	\$ 24,318,160	\$ 3,304,749	15.73%
FY2022 - Chapter 70	\$ 21,013,411	\$ 885,047	4.40%
FY2021 - Chapter 70	\$ 20,128,364	\$ 714,507	3.68%

DESE Net School Spending Requirement

Fiscal Year	Amount	Increase	% Increase
FY2025 - Net School Spending	\$ 55,254,927	\$ 715,660	1.31%
FY2024 - Net School Spending	\$ 54,539,267	\$ 4,120,566	8.17%
FY2023 - Net School Spending	\$ 50,418,701	\$ 4,360,138	9.47%
FY2022 - Net School Spending	\$ 46,058,563	\$ 1,950,787	4.42%
FY2021 - Net School Spending	\$ 44,107,776	\$ 1,680,793	3.96%

In accordance with the Student Opportunity Act, the State made some significant changes to the Chapter 70 formula that benefited the Town of Dracut for FY22, FY23 and FY24, and it was the Town's understanding that it was supposed to be a five-year commitment. For FY25, the Town will not benefit from these changes. The Superintendent of Schools is investigating the reasoning behind the minimal increase, but it is most likely attributed to an increase in enrollments at the Greater Lowell Vocational Technical School and Charter Schools. The proposed budget will meet the Net School Spending (NSS) by DESE; it will actually exceed it by \$872K, even with the proposed reductions to the Superintendent's requested appropriation.

BUILDING/INFRASTRUCTURE ACTIVITY

Town staff and outside consultants have been very busy with various projects. Below is a summary of each of the current and completed projects:

Current Active Projects

Sewer Lining – Starting with the oldest pipes we began to camera the lines to determine if there is evidence of Infiltration and Inflow (I&I), which is fresh water being combined with sewer water and eventually landing at the Greater Lowell Wastewater Treatment Plant. With this, we also explore the possibility of sump pumps and other drainage features that may be adding to the sewage flow. The first few phases were very successful and did not produce any concerns. It has been determined that it may be more beneficial for the Town to strip down this task to simply determine if there are areas, we need to address with respect to I&I flow that needs to be diverted to drainage areas rather than the sewer lines, resulting in less flow costs in the future. Because most of the piping is PVC, we do not expect to see any further problems with blockages, leaks, etc.; therefore, we will take a different approach to analyze the remaining infrastructure in a more economical manner.

Wheeler Village Sewer Re-direct: This will divert some flow in East Dracut to the Greater Lawrence Sanitary District rather than the Lowell Wastewater Treatment Center to re-allocate capacity to accommodate continuing development throughout the community. This is in the design phase.

Dam Removals: The Federal Government has requested that DAMS be removed throughout the Country. There are major efforts underway that would have a transformational impact on river health, removing dams and restoring healthy, free-flowing rivers nationwide. The Town has secured grant funding to begin the design work. This will be a long duration project that should be fully funded by grants.

Sewer Capacity Analysis: The Town has invested funding to complete this analysis to determine the availability of sewer for future developments. The study revealed that we will need to implement a flow metering program and will most likely request funding for that at the June Town Meeting. This will be funded via the Sewer Enterprise Fund.

Kenwood Water District: The infrastructure is nearing the end of life, and we have applied for a grant to conduct a pipe assessment.

Sawmill Culvert: There are two culverts that are in need of repair on Sawmill Drive. The Town does not expect to address both at the same time, the East side culvert should see construction sometime in 2024. The West side will be on hold until we can secure additional funding.

Lakeview Ave Culvert: This culvert is in danger of failing and is located on the Dracut/Lowell line in the Navy Yard section of town. We are waiting for the Department of Environmental Protection to issue permits; we expect that to happen over the next two months, which will be in line with a Spring construction start. The town has begun to notify abutters and business owners of the construction, the road will need to be shut down during construction. We have weighed options including partial shutdown but that will delay the completion and equate to approximately \$500,000 in additional costs. Preliminarily, we plan to begin construction in June and complete it by the end of August. We will do our best to minimize the disruption and provide an alternative route to access the businesses. We also have a “Complete Street’s” grant that will be used to shore up and add sidewalks to that area, if possible, in concert with the culvert.

Retaining Wall – Helen Drive: At the entrance to this development the walls are compromised and need to be replaced. The design and permitting is underway, the Request for Proposals will be issued in the next month allowing construction to begin shortly after the contract is awarded. The hope is that the construction will be completed by the end of summer, 2024.

Kelly Road Repairs: The preliminary design is complete; the estimated cost exceeds funding available at this time. This project is on hold.

Road Maintenance: In an effort to increase our Chapter 90 Allotment we have completed a road management inventory which rates the roadways and estimates the timing and cost of repairs/reconstruction. Each year we review and update and bring roads that meet the guidelines of an accepted street at the time of construction to Town Meeting. This practice will continue.

Cemeteries: The Town has seven cemeteries it maintains. The management of them is through the Department of Public Works as compared to previously being managed on a part-time and as needed basis. The Town is committed to inventorying and determining our needs for space going forward. The inventory and layouts will be automated for future uses and it also will provide loved ones with details to locate their loved ones.

Veteran's Park: The Town is committed to keeping our parks in good shape. The Town will continue to fix the benches throughout the area, a new fence was installed, the monument bricks have been reset, the parking lot has been re-paved and lined, sidewalks have been added from Broadway into the monuments, the drainage in the playground will be addressed, the Fitness Court was installed, the distance markers will be added this summer along with other improvements like painting and landscaping. The Garden Club has shown interest in managing the flowers around the monuments. Unfortunately, the bathrooms may be closed this summer, due to the cost of damage from multiple incidents, the budget cannot absorb the expenses going forward. We will plan to have portable units at the park during peak times.

Landfill Closing: The Town has taken on the task of closing/capping the landfill. We have contracted with Weston and Sampson to prepare a conceptual design on its closure. Most likely the results of it will limit our use of the property in the future. We have received a grant in the amount of \$1.5M to begin the process, we also have an authorization in the amount of \$1.5M should we need additional funding. This will be a long-term project, expected to take approximately 5 years. During this process it would be beneficial to conduct a feasibility study to determine the future of the Department of Public Works.

Beaver Brook Farm: The Beaver Brook Farm Ad-Hoc Committee (BBFC) has met regularly to develop a plan for the use of the farm. Over the past year the committee has held some community events including but not limited a Farmer's Market, Public Garden, scheduled walks, and other activities with youth groups. The property is serving its purpose, but the committee would like to expand on its use. In doing so staff worked cooperatively with the committee to develop a plan for the installation of a new driveway, parking areas, and trail, all slated to be ADA accessible. The BBFC and Community Preservation Committee will be meeting to discuss options on funding the proposed construction.

Colburn House: This building houses the Historical Society artifacts and is open to the public; Harmony Hall is attached to the house. There are several improvements and repairs that need to be made to the building and grounds. We recently issued a Request for Qualifications to obtain a consultant to put a scope of services document together to provide an outline to an engineering firm to create a design for the work to be done. During a mandatory site visit many of the consultants indicated that there is a lot to be considered and we determined that the approved appropriation of \$50K would not suffice for the design that is required and therefore we will request additional funding at the June Town Meeting. The funding is slated to come from the community preservation fund; this is an ideal use of these funds.

Senior Housing, 144 Greenmont Ave.: This project has been on the books for more than 6 years, but it is finally coming to fruition. The Town with the Community Preservation Committee has dedicated \$3M to assist with the construction of a 56-unit elderly housing complex. After many applications to the State, Common Ground (the chosen developer), has successfully secured all the funding needed and we expect to break ground during 2024.

Zoning Bylaw Review: The Zoning Bylaw Review Committee continues to work through updating and modernizing the current Zoning Bylaw. This is a very tedious and detailed process that will shape the future of development in the Town of Dracut. They are also working on the MBTA zoning requirement that is mandated to be completed by 12/31/24, you can visit this website to get information on its requirements: <https://www.dracutma.gov/CivicAlerts.aspx?AID=362>

General Bylaw Re-write and Charter Review: Every 10 years it is recommended that the Town review and update its Charter and at the same time update the Bylaw to assure that conflicting language is identified and update areas that need modernization. This process should take place on or before May of 2025. The Town is relying on its residents to participate and opine on updates and new proposals to be included in

the Charter and General Bylaws. We are also tasking the residents with participating in the Zoning Bylaw and MBTA Zoning changes. In general, the Town is facing multiple changes including an influx of residential developments under Chapter 40B of Mass. General Law. Although the internal review of both documents is underway, we have determined that it may be advantageous for the Town to hold off on public participation until we have been able to get through the Zoning and MBTA changes to assure that the public has been afforded the opportunity to participate.

Open Space Recreation Plan: Staff is working with Northern Middlesex Council of Governments (NMCOG) to update this plan. We have received a draft that is now being considered by the Recreation Commission and Open Space Committee. Public forums were held in October 2023.

Parks and Playground Improvements: At the November Town Meeting an appropriation was approved to complete a design for Pickleball and Tennis Courts to be located at the School Complex. The contract was awarded to Huntress Associates, the same firm that designed the turf fields. Once we have a conceptual design and estimated cost, we will move ahead with requesting funding from the Community Preservation Fund.

Energy Improvements: Building Maintenance staff has and continues to obtain energy savings including working with Mass Save and other firms to determine cost-saving measures at all buildings. We were planning on a major project to install solar panels on some school buildings that was projected to provide approximately \$1M in savings; once the bids were submitted the savings projected was no longer viable and the project has been put on hold until we are able to obtain a reasonable return on investment.

Completed Projects

- Installation of Town Hall Shed to be used for storage of small tools and equipment.
- Police Station Elevator – installed new elevator control panel.
- Library Boiler – replaced controller in Library Boiler.
- Police Energy Audit – Assessment of Police Station.
- Electronic Database Cemeteries – Digitized Cemetery data.
- Fencing - installed fencing around town-owned detention ponds that require it.
- Tally Ho Reconstruction – Repaired and added new drainage to road.
- East Dracut Feasibility Study Recreational Fields
- LED Upgrades at Town Hall
- EV Charging Systems –located in parking area between the Library and Town Hall.
- Sidewalks Veteran's Park
- Stormwater Data Collection
- Yapp Farm Parking
- Website update
- BBF Workshop Demolition
- Veteran's Park Crosswalk
- Road resurfacing – various locations
- Handicap Parking – Town Hall re-configuration
- Handicap Railing Library
- DPW Renovation
- COA Renovation

- National Fitness Court (Veteran's)
- Nashua Road re-construction
- Fire Station 2, Library, DPW Roofs

We are relying on many funding sources which include but are not limited to: Federal American Rescue Plan funding (ARPA); 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 but that is primarily due to the constraints included with the funding awards.

Other undertakings in the following areas were started, continued, or completed by Town Departments, Committees and Staff, all within the context of a budget that recognized minimal increase for FY24.

- 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.
- Board of Health has introduced a program that provides a simple, quick, and confidential tool to assist those that are battling addiction, alcoholism, and other mental and physical abuse challenges. This program has taken hold, and we see other communities buying into it. [\(Connections Your Resource Guide | Dracut, MA \(dracutma.gov\)\)](http://Connections Your Resource Guide | Dracut, MA (dracutma.gov))

Economic Development has and continues to be a top priority; the Economic Development report can be found in this report. We had a very active Economic Development Committee that spearheaded several events over the past year; details can be found in the report.

We are well into two years with the Access E11, a portal that residents can file complaints/questions, etc. It has been very successful and is now the primary tool residents use to report a pothole, missed trash and recycling, streetlights, tree issues, and other areas of concern. Check out this link for future information: [\(Dracut Request Form \(foreaction.cloud\)\)](http://Dracut Request Form (foreaction.cloud))

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. While having an AA rating is good, we strive for AAA. Dracut has been unable to reach that level simply due to its unreserved fund balances and long-term liabilities (OPEB). Fund balances play a major role in determining the Town's ability to pay. It's important that we keep working to improve our rating to provide the best rating possible for the financing of the Campbell School Project and also the possible re-development of the Department of Public Works.

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, the Administration is making focused, 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.
- Continued Trade Buildings construction on Chuck Drive.
- Light residential construction.
- J&J Heating & Air Conditioning has begun the re-development of their property. It will be a new headquarters for them as well as some other trade businesses and the storefronts will be occupied by other retail chains.
- Wendy's is located at the corner of Bridge and Arlington. The Dracut Wendy's is the highest grossing store in the region; they plan to re-develop the lot and move the building back off the corner, thereby adding to the improvements at that intersection.
- We are currently reviewing three 40B projects (Murphy's Farm; 135 Greenmont Ave and Bridge Street Landing. We are also expecting at least one more.
- 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. We are currently with Constellation Energy and the contract goes through September 2025. 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. We currently have agreements with two out-of-town solar farms but would like to expand on that.

With the help of the Green Communities Program offered by the State of Massachusetts, we installed electric charging stations in the parking lot between the Library and Town Hall. This provides 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
2001	\$ 3,703,662	2011	\$ 1,390,469	2021	\$ 10,317,955
2002	\$ 2,292,936	2012	\$ 1,646,835	2022	\$ 8,418,655
2023	\$ 8,018,398				

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 capital projects.

Prior Usages of Free Cash:

Dept/Source	Amount	Department	Amount
General Fund / Capital	\$ 8,619,994	COA Roof/HVAC	\$ 1,650,000
Bridges/Streets/Hwy.	\$ 845,000	Storm Water Equip.	\$ 350,000
School Department	\$ 6,837,134	Fire Engine	\$ 300,000
Veteran's Park	\$ 400,000	Master Plan	\$ 25,000
Technology	\$ 710,000	Storm Water	\$ 200,000
Fire Department	\$ 3,653,000	Employee Benefits	\$ 1,000,000
Police Department	\$ 1,669,400	General Government	\$ 295,000
Conservation Land	\$ 140,000	Public Works	\$ 2,842,000
Equip. Stab.	\$ 1,000,000	Library	\$ 127,000
Total			\$ 30,663,528

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 FY24. Due to the current impending deficit, we will be unable to add any capital items at this time.

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/her 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, community services and fixed assets for which a separate appropriation is made.

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.

With the above comments as a frame of reference, the preliminary proposed estimated budget for FY25 is \$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 once final Net School Spending figures are developed 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. The Governor has released the preliminary numbers for FY2025, which were significantly less than FY2024.

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 FY25 budget does anticipate minimal additional revenues, primarily in the area of investment income, permits, meals tax and 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. We are seeing higher rates on our bank investments. Recently we did change our permit fees, which we anticipate receiving an increase in revenue in this area.

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 FY25 budget is being submitted as a balanced budget with the use of one-time revenues, free cash, and \$1.5M in cuts, to be absorbed by both Town and Schools.

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 FY25, the Town's assessment for County Retirement is increasing approximately 6.5% and health insurance, which is provided by MIIA will recognize an increase of approximately 9.95% 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.

For FY25 the Town will see only a 1.96% or \$1,947,426 increase in new revenues which includes taxes, state aid, new growth, and other revenues. The fixed cost increases (\$3.7M) absorb 100% of the new revenues and the difference is made up via the FY25 departmental budgets. The Town Manager's budget will detail the reductions we have made in many offices/departments. In preparation for this FY2025

budget we have refrained from replacing some positions to limit the immediate disruption to services during FY24.

We have estimated projections in both revenues and expenses for FY25, FY26 and FY27. For FY25, we will reduce the budget requested by a total of \$1.5M. These reductions will be felt in every department, including the schools. Our budget reductions will focus on positions, part time salaries, overtime, dues and publications, meeting expenses, in-state travel, service contracts, printing and binding, office supplies, training, other professional fees, technology, equipment rental, building improvements, equipment, landscaping supplies, small tools, and the like. In some cases, these reductions will limit our ability to maintain town parks and buildings, training of staff will be limited or borne on staff, memberships to public agencies will be fractured, technical assistance will be unavailable, cease on increasing complements in Fire and Police. There may be a need to adjust working hours or even close some offices to the public sporadically due to a lack of coverage. It is very possible that we will make even further cuts if there is no infusion of recurring revenue.

Considering the conservative budget that is currently in place, reductions in the amount of \$1.5M is not something we can overlook. This deficit is a shared responsibility between the Town and School and therefore the deficit will be split 50/50. We have made no changes to the current chargeback agreement with the school, other than the standard census adjustments for given categories.

To get through FY25, contrary to standard practice, we will employ the use of one-time revenues to absorb \$2.1M. To refrain from creating a re-occurring deficit we must establish a revenue stream. This deficit does not take care of itself, when one-time revenues are used, that same amount will be carried forward as a deficit for the ensuing fiscal year. To date, we have estimated that without the infusion of a significant revenue stream, this deficit will reach over \$7M by FY27. With the use of one-time revenues comes responsibility, we will recommend the implementation of a trash fee and/or an override. If a solution is not in place, we will be making additional significant cuts in personnel and considering a reduction in working hours for some departments and the closing of non-mandated departments and the services they offer will be part of that conversation.

Although not the most popular recommendation, we believe it may be time to eliminate the Community Preservation Surcharge. This program has certainly benefited the Town in multiple arenas including, the purchase of open space, recreation improvements, historical preservation, installation of turf fields, community garden, to name a few. The fund has a healthy balance that could be used to pay off any outstanding debt and also provide a cash payment for the CPA-assisted senior housing project on Greenmont Ave. At this present time, we are not aware of any significant purchases that are planned.

Why would we eliminate the surcharge? Each taxpayer pays the town 2% of their total bill, which is deposited into the Community Preservation Fund and appropriated at future Town Meetings. The philosophy is simple, by eliminating at least half if not all of the surcharge, the residents will have some of the offset if an override was implemented.

As we have stressed before, using free cash or other reserves is not ideal; it will decimate our unreserved fund balance, reserves, and result in bond rating concerns. As part of the FY25 budget, there will be several transfers from accounts that have been established to assist in times like this. Again, not an ideal situation. When looking ahead to FY26 and beyond, we must continue to budget conservatively and could possibly experience additional cuts for various budgets, which could severely impact services to the Town.

Another factor eroding our unreserved fund balance will be cannabis revenues. The State of Massachusetts Cannabis Control Commission has adopted laws that will reverse the prior law's ability to impose an impact fee, not to exceed 3% of gross sales. This additional revenue was the primary reason the Town approved marijuana establishments in the Town of Dracut. The Town also receives 3% from a sales tax that was part of the original Mass. General Law, this will stay in place. It appears that the state is leaning towards the support of these facilities rather than the communities they are in, therefore the Town must put a hold on the many capital items/projects that the impact fees have been funding. We were able to address some long-awaited equipment replacement, new equipment, roofs, HVAC systems, automation efforts, re-design of the Pedestrian Safety Project, roadway and infrastructure projects, and many other uses. We are grateful for the funds we did receive and will work with those facilities in the months ahead to come up with an equitable agreement.

We have made strategic sustainable investments in the Public Safety, Education and Public Works divisions of Town Government. However, going forward, we will be unable to continue this until we have a more stabilized budget in the coming years.

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, 2023, the Town 's OPEB actuarial account liability (the cost of retired employees ' health insurance) stood at \$152M. Steps toward reducing this obligation need to be advanced in the coming years and a small start has been made, leaving approximately \$829K in the account. 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. Due to the increases at the Water Waste Treatment Plant, and the Assessment the Town receives, it may be necessary to increase Sewer Rates. The last time rates were increased was in 2017, and costs have increased significantly since then. 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. 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 a 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 FY25 are preliminarily expected to be the sum of \$117M, 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 FY25 can be broken down as follows based upon preliminary non-final estimates:

CATEGORY	AMOUNT
Property Taxes	\$ 60,276,404
Other Taxes	\$ 5,373,700
Cannabis	\$ 1,225,000
Penalties/Interest & Investment Income	\$ 320,000
Licenses/Permits	\$ 782,000
Department Revenue	\$ 463,100
Fines & Fees	\$ 8,000
Other Local Revenue	\$ 305,000
State Aid	\$ 32,681,523
Enterprise Funds	\$ 10,398,536
Community Preservation	\$ 451,756
Transfers for Other Articles/Funds	\$ 451,756
Transfers from Enterprise Funds	\$ 1,031,000
Free Cash - Sick Leave Buyback	\$ 500,000
Chapter 90	\$ 818,362
Free Cash - Balance Budget	\$ 1,705,000
One Time Revenues - Balance Budget	\$ 350,000
Total Revenue/Transfers	\$ 117,141,137

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 \$425,000 in new growth taxes.
- An increase Meals Tax, Investment Income, Permit Fees, and Motor Vehicle Excise Tax.
- Use of Free Cash (non-recurring) to balance operating budget and sick leave buyback.
- Preparation of a Trash Fee for FY26 will begin during FY25.
- Use of only 3% of Cannabis Tax Revenues from gross sales tax. Due to the changes in the Cannabis laws, the Town will see a change in the 3% impact fee it has been collecting, which has not been used to balance its budget, it falls to free cash and used as intended.
- 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.
- Continued transfers from the Wetland Protection, Offset Funds, Sewer, and Water Funds.
- Transfers from reserve accounts such as Drug Funds, Extra Polling Hours, and others.
- Transfer from Library State Aid for Library will be used for their operating budget.
- Transfer from Tip Fee and IT Reserve funds to support expenditures in these departments.
- Re-classification of some expenses in the DPW to the Chapter 90 Account, this will limit our capacity for roadway improvements.
- Transfer from Town Hall Reserve to offset the debt costs associated with the debt instruments.
- State Aid estimates are based on the Governor's proposed budget.

PROPOSED EXPENDITURE BUDGET

Due to inflation and rising cost, the cost of doing business has significantly changed over the past few years; the town is beginning to feel the pinch. We met with each and every department head to discuss their budget and the impending deficit. This budget does include a \$1.5M reduction in almost every department including the School Department.

EXPENDITURES

- The Town will exceed our Net School Spending Requirement by \$872K. DESE preliminary increase of only 1.31% or \$715K in Net School Spending Requirement
- Estimated increase for Greater Lowell Technical High School assessment; line has been increased by 15.4% due to enrollments.
- 15% increase in liability insurance and 7% increase in Workers Comp Insurance.
- 10.7% increase in health insurance.
- 13% increase in Charter School Assessment.
- 6% increase in Middlesex Retirement Assessment.
- 75% of total cost of Regional Dispatch Assessment.
- 12% increase in refuse and recycling.
- A decrease in debt obligations due to the paydown of the Library and High School.
- 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; it appears that we will only be able to provide one SRO for FY25, remains to be seen.
- Funding to continue online services for many departments.
- Continuation of COL license testing requirements.
- Funding for negotiated buybacks for retiring municipal and school employees.
- Continuation of services at the Council on Aging, including the expanded SHINE Program, Veteran's Breakfasts, File of Life Program and Legacies Program.
- Continuation of Sealer of Weights and Measures Services under contract with NMCOG.
- Continuation of Mosquito Control Program.
- Budget-wide reductions in many, if not all departments.
- Elimination of 4.5 positions and non-replacement of vacancies, moving forward. We must be cognizant of our responsibilities with respect to mandated positions.
- Increase in fuel budget.
- Annual contracts throughout the budget are increasing.

Clearly our ability to stay within Proposition 2 ½ for the next 3-5 years, will be almost impossible due to the double-digit increase we are seeing in our fixed costs.

Capital Improvement Fund:

This year the Town will not be recommending any Capital Improvement Investments due to the impending deficit. We have been very fortunate to be able to make valuable investments in our capital and building infrastructure over the past couple of years with ARPA funds and Free Cash.

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 to 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 of 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 turn 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

Due to the impending deficit the Administration met with each department head to discuss their budget and review it line by line. In doing so we found all Department Heads to be extremely cooperative; they understood the need for us to tighten our belt and make some difficult decisions. This budget is the result of, and represents, the efforts of a large number of individuals, I am thankful for your assistance.

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 FY25, 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 expediency 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 2025 Budget
Summary of Revenue & Expenditures

Department/Description	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Actual a/o 02/23/24	FY2025 Budget Request	% Change
Revenues/Transfers							
Property Taxes	\$ 53,715,134	\$ 55,568,695	\$ 57,220,004	\$ 58,821,873	\$ 58,821,873	\$ 60,276,404	2.47%
Other Taxes	5,367,921	5,424,943	5,692,151	5,150,900	1,779,509	5,373,700	4.33%
Cannabis	533,922	2,627,408	2,732,695	1,300,000	1,254,047	1,225,000	-5.77%
Penalties/Interest & Investment Income	897,044	262,506	359,024	300,000	720,678	320,000	6.67%
License & Permits	598,023	746,706	642,837	630,900	624,333	782,000	23.95%
Department Revenue	484,087	561,403	514,587	549,700	449,819	463,100	-15.75%
Fines & Fees	15,205	12,754	22,035	13,500	6,886	8,000	-40.74%
Other Local Revenue	333,806	975,700	572,734	285,000	364,529	305,000	7.02%
State Aid	26,076,215	26,265,937	29,779,850	32,288,742	18,879,797	32,681,523	1.22%
Enterprise Funds	9,424,665	10,004,510	11,888,363	10,323,231	6,466,146	10,285,302	-0.37%
Community Preservation	1,630,130	1,913,985	2,216,725	1,703,996	1,254,908	564,990	-66.84%
Transfer from Other Articles/Funds	138,406	1,009,589	688,281	451,756	451,756	391,756	-13.28%
Transfer from Enterprise Fund	250,000	295,000	724,000	1,031,000	1,031,000	1,031,000	0.00%
Free Cash	2,968,093	2,830,334	5,172,625	4,243,000	4,243,000	500,000	-88.22%
One Time Rev/Free Cash Bal Budget	0	0	0	0	0	2,055,000	100.00%
OPIOID & Other Funds	0	0	0	2,410,000	2,410,000	60,000	-97.51%
Chapter 90	14,819	787,700	815,467	818,362	818,362	818,362	0.00%
Total Revenues	\$ 102,447,470	\$ 109,287,171	\$ 119,041,378	\$ 120,321,960	\$ 99,576,645	\$ 117,141,137	-2.64%

Town of Dracut
Fiscal Year 2025 Budget
Summary of Revenue & Expenditures

Department/Description	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Actual a/o 02/23/24	FY2025 Budget Request	% Change
Expenditures							
Town Moderator	\$ 550	\$ 275	\$ 550	\$ 550	\$ 275	\$ 550	0.00%
Selectmen	87,207	83,707	94,295	105,375	57,891	98,806	-6.23%
Town Manager	295,924	303,324	333,115	368,272	218,112	365,940	-0.63%
Finance Committee	2,074	1,426	1,591	1,800	363	1,800	0.00%
Asst. Town Manager/Finance Director	267,052	399,876	420,194	466,285	308,201	474,729	1.81%
Assessors	246,199	272,505	232,010	222,891	136,151	230,592	3.45%
Treasurer	374,086	192,714	211,022	222,092	138,942	226,322	1.90%
Tax Collector	205,221	178,342	169,073	193,544	119,399	193,626	0.04%
Legal Department	209,975	200,130	303,838	290,000	105,896	290,000	0.00%
Human Resources	113,004	80,356	79,026	78,561	48,454	79,207	0.82%
Informational Technology	357,687	287,897	432,971	438,340	253,414	435,317	-0.69%
Town Clerk	245,258	250,556	226,839	241,110	161,201	242,014	0.37%
Elections & Registrations	111,941	65,118	113,171	117,112	50,871	115,366	-1.49%
Conservation Commission	59,868	65,136	67,893	35,324	22,550	36,448	3.18%
Planning Board	105,413	167,283	173,750	218,284	140,868	149,530	-31.50%
Zoning Board of Appeals	3,664	2,874	2,377	8,300	2,170	5,700	-31.33%
Building Maintenance	384,254	443,700	629,114	855,380	398,369	816,218	-4.58%
Town/School Insurance Premiums	504,357	610,410	650,491	735,000	646,727	845,250	15.00%
Permanent Building Committee	115	15	0	100	0	0	-100.00%

Town of Dracut
Fiscal Year 2025 Budget
Summary of Revenue & Expenditures

Department/Description	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Actual a/o 02/23/24	FY2025 Budget Request	% Change
Total General Government	\$ 3,573,851	\$ 3,605,641	\$ 4,141,320	\$ 4,598,319	\$ 2,809,855	\$ 4,607,414	0.20%
Police Department	\$ 4,799,643	\$ 5,168,061	\$ 5,373,899	\$ 5,634,266	\$ 3,419,454	\$ 5,749,139	2.04%
Fire Department	4,529,620	5,042,366	4,708,854	4,932,811	2,926,672	4,867,710	-1.32%
Regional Dispatch Center	0	0	0	280,000	279,609	475,000	0.00%
Building	209,187	221,328	233,842	259,599	148,617	245,688	-5.36%
Plumbing & Gas	31,409	36,230	33,339	37,894	22,000	38,722	2.19%
Sealer of Weights	8,500	8,500	8,500	8,500	11,000	12,500	47.06%
Wiring	33,334	38,096	37,233	34,620	20,546	39,458	13.97%
Emergency Management	16,456	11,171	16,208	20,000	6,126	19,500	-2.50%
Animal Control	35,154	86,897	71,231	82,542	45,421	78,801	-4.53%
Total Public Safety	\$ 9,663,303	\$ 10,612,648	\$ 10,483,106	\$ 11,290,232	\$ 6,879,446	\$ 11,526,518	2.09%
Town of Dracut Schools	\$ 34,301,960	\$ 35,585,350	\$ 39,225,932	\$ 41,905,213	\$ 20,851,894	\$ 42,438,384	1.27%
Greater Lowell Tech High School	4,840,368	4,714,833	5,203,393	5,374,000	3,240,261	6,202,240	15.41%
Essex Angie	20,030	24,923	20,516	17,000	22,155	22,000	29.41%
Total Education	\$ 39,162,358	\$ 40,325,105	\$ 44,449,841	\$ 47,296,213	\$ 24,114,311	\$ 48,662,624	2.89%
Engineering	\$ 195,346	\$ 240,877	\$ 278,682	\$ 182,553	\$ 51,249	\$ 186,103	1.94%
Public Works	238,851	258,239	251,805	237,968	155,198	240,856	1.21%
Highway Maintenance	1,286,081	1,303,502	1,153,942	1,262,043	680,945	1,263,551	0.12%

Town of Dracut
Fiscal Year 2025 Budget
Summary of Revenue & Expenditures

Department/Description	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Actual a/o 02/23/24	FY2025 Budget Request	% Change
Snow & Ice	788,613	1,079,783	648,000	588,000	688,841	588,000	0.00%
Street Lighting	106,008	106,477	112,331	105,000	48,177	105,000	0.00%
Tree Department	250,071	286,499	262,305	283,348	178,148	228,549	-19.34%
Vehicle Maintenance	388,901	904,587	579,476	499,504	423,655	570,520	14.22%
Solid Waste	2,452,523	2,487,160	2,897,055	3,196,000	1,774,955	3,490,205	9.21%
Cemetery Division	61,900	78,291	82,875	71,929	40,702	67,789	-5.76%
Total Department of Public Works	\$ 5,768,294	\$ 6,745,414	\$ 6,266,470	\$ 6,426,345	\$ 4,041,870	\$ 6,740,574	4.89%
Board of Health	\$ 189,383	\$ 233,652	\$ 235,351	\$ 256,483	\$ 156,271	\$ 242,548	-5.43%
Council on Aging	313,352	352,043	326,483	311,101	161,488	299,730	-3.66%
Veteran Services	194,110	172,779	173,146	216,176	103,938	198,377	-8.23%
Total Health & Human Service	\$ 696,844	\$ 758,474	\$ 734,980	\$ 783,760	\$ 421,697	\$ 740,656	-5.50%
Library	\$ 722,487	\$ 832,601	\$ 844,168	\$ 874,078	\$ 601,653	\$ 885,242	1.28%
Recreation	83,269	91,957	99,844	154,140	86,287	137,302	-10.92%
Veteran Organization	1,150	17,227	5,491	10,000	0	5,000	-50.00%
Parks	72,139	78,603	58,247	39,300	34,153	23,900	-39.19%
Open Space	0	3,252	1,974	5,100	186	2,700	-47.06%
Historical Commission	8,408	11,581	9,337	3,800	3,404	2,000	-47.37%
Total Culture and Recreation	\$ 887,453	\$ 1,035,221	\$ 1,019,062	\$ 1,086,418	\$ 725,682	\$ 1,056,143	-2.79%

Town of Dracut
Fiscal Year 2025 Budget
Summary of Revenue & Expenditures

Department/Description	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Actual a/o 02/23/24	FY2025 Budget Request	% Change
Debt Service	\$ 4,072,545	\$ 4,424,339	\$ 4,236,645	\$ 4,149,591	\$ 3,236,336	\$ 3,747,519	-9.69%
Insurance & Benefits	16,401,428	16,281,165	17,948,888	20,265,000	15,656,460	21,886,043	8.00%
Reserves & Sick Leave Buyback	183,247	335,661	349,187	912,201	209,606	1,082,924	18.72%
Total Debt, I/B , Reserve & Buyback	\$ 20,657,219	\$ 21,041,165	\$ 22,534,720	\$ 25,326,792	\$ 19,102,401	\$ 26,716,486	5.49%
Total General Fund Expenditures	\$ 80,409,323	\$ 84,123,668	\$ 89,629,500	\$ 96,808,079	\$ 58,095,262	\$ 100,050,415	3.35%
State Assessments & Charges	\$ 3,866,316	\$ 4,028,586	\$ 4,485,182	\$ 4,339,554	\$ 2,628,906	\$ 4,752,625	9.52%
Other Expenses & Transfers	3,687,708	5,108,451	6,472,636	6,781,921	6,781,921	1,242,845	-81.67%
Total All General Fund Expenditures	\$ 87,963,347	\$ 93,260,705	\$ 100,587,318	\$ 107,929,554	\$ 67,506,089	\$ 106,045,885	-1.75%
Storm Water Enterprise Fund	\$ 420,946	\$ 605,988	\$ 374,510	\$ 429,579	\$ 224,655	\$ 394,808	-8.09%
Community Preservation	599,696	1,002,891	1,190,085	1,703,996	1,550,294	564,990	-66.84%
Sewer Enterprise	6,198,464	6,839,128	8,779,455	7,942,419	7,411,179	7,692,276	-3.15%
Water Enterprise	1,492,675	1,489,886	1,390,686	1,733,887	1,131,248	1,963,026	13.22%
PEG Access Enterprise	0	302,674	533,406	496,925	372,694	480,000	-3.41%
Total Enterprise & CPA	\$ 8,711,781	\$ 10,240,566	\$ 12,268,142	\$ 12,306,807	\$ 10,690,071	\$ 11,095,100	-9.85%
Total Expenditures	\$ 96,675,129	\$ 103,501,271	\$ 112,855,459	\$ 120,236,361	\$ 78,196,160	\$ 117,140,985	-2.57%

Revenues

Town of Dracut
Fiscal Year 2025 Budget
Summary of Revenues and Transfers

Revenue Description	Department	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Actual A/O 02/23/24	FY2025 Budget
Property Taxes							
Property Taxes	Tax Collector	\$ 49,164,236	\$ 50,832,350	\$ 52,482,060	\$ 54,327,962	\$ 54,327,962	\$ 56,041,792
Levy Limit Increase 2 1/2%	Tax Collector	1,229,967	1,270,809	1,312,052	1,358,199	1,358,199	1,401,045
New Growth	Tax Collector	403,705	378,901	533,850	355,631	355,631	425,000
Exempt Debt	Tax Collector	2,917,226	3,086,635	2,892,042	2,780,081	2,780,081	2,408,567
Total Property Taxes		\$ 53,715,134	\$ 55,568,695	\$ 57,220,004	\$ 58,821,873	\$ 58,821,873	\$ 60,276,404
Other Taxes							
Motor Vehicle Excise Tax	Tax Collector	\$ 4,924,151	\$ 4,928,696	\$ 5,131,328	\$ 4,782,200	\$ 1,505,026	\$ 4,900,000
Boat Excise Tax	Tax Collector	2,398	2,962	2,536	2,700	2,387	2,700
Meals Tax	Tax Collector	411,866	469,787	535,067	345,000	272,096	450,000
Payment in Lieu of Taxes	Tax Collector	29,506	23,498	23,220	21,000		21,000
Total Other Taxes		\$ 5,367,921	\$ 5,424,943	\$ 5,692,151	\$ 5,150,900	\$ 1,779,509	\$ 5,373,700
Cannabis Revenue							
Cannabis Excise Tax	Finance	\$ 291,299	1,226,581	\$ 1,377,094	\$ 1,300,000	\$ 607,670	\$ 1,225,000
Impact Fees	Finance	242,623	1,400,827	1,355,601	0	646,377	0
Total Cannabis Revenue		\$ 533,922	\$ 2,627,408	\$ 2,732,695	\$ 1,300,000	\$ 1,254,047	\$ 1,225,000
Penalties & Interest / Investment Income							
Penalties & Interest	Tax Collector	\$ 228,254	84,004	\$ 183,288	\$ 135,000	\$ 104,954	\$ 130,000
Investment Income	Finance	668,790	178,502	175,736	165,000	615,724	190,000
Total Penalties/Interest/Investment Inc		\$ 897,044	\$ 262,506	\$ 359,024	\$ 300,000	\$ 720,678	\$ 320,000

Town of Dracut
Fiscal Year 2025 Budget
Summary of Revenues and Transfers

Revenue Description	Department	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Actual A/O 02/23/24	FY2025 Budget
License & Permits							
Alcohol License	Selectmen	\$ 995	\$ 71,736	\$ 73,400	\$ 67,500	\$ 75,400	\$ 70,000
Selectmen Licenses	Selectmen	1,800	4,075	4,450	3,100	3,350	3,500
Fire Permits	Fire	4,930	5,190	0	2,000		0
Building Permits	Building	377,395	444,039	381,370	380,000	371,682	500,000
Sheet Metal Permits	Building	19,770	16,650	0	0	0	0
Plumbing Permits	Gas & Plumbing	33,205	34,428	51,382	67,000	54,646	70,000
Gas Permits	Gas & Plumbing	29,078	25,278	0	0	0	0
Sealer of Weights	Weights	7,990	9,440	8,990	6,300	13,565	8,500
Wiring Permits	Wiring	116,360	131,245	118,570	100,000	102,440	125,000
Trench Permits	BOH	6,500	4,625	4,675	5,000	3,250	5,000
Total License & Permits		\$ 598,023	\$ 746,706	\$ 642,837	\$ 630,900	\$ 624,333	\$ 782,000
Department Revenue							
Special Permit Fees	Selectmen	\$ -	\$ -	\$ 450	\$ -	\$ 1,375	\$ -
Assessors List & Copy	Assessors	10,425	8,200	9,050	9,000	4,825	9,000
Finance Miscellaneous Revenue	Finance	0	11,506	87,658	180,000	179,880	90,000
Tax Title Fees	Treasurer	5,795	63,432	2,404	0	4,602	0
Demand Fees	Tax Collector	130,278	141,086	119,278	120,000	63,760	110,000
MV Clears	Tax Collector	21,560	28,940	31,540	27,000	19,030	27,000
Municipal Lien Certificate	Tax Collector	40,225	30,900	18,100	15,000	7,175	15,000

Town of Dracut
Fiscal Year 2025 Budget
Summary of Revenues and Transfers

Revenue Description	Department	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Actual A/O 02/23/24	FY2025 Budget
MVX Warrant Fee	Tax Collector	25,435	32,563	31,815	25,000	21,715	30,000
Dog Licenses	Town Clerk	13,096	12,927	15,783	15,300	9,014	15,000
Business Certification	Town Clerk	5,640	7,180	5,430	5,000	3,441	5,000
Birth Death & Marriage Cert.	Town Clerk	25,510	30,220	28,941	25,000	2,220	25,000
Marriage License	Town Clerk	5,850	4,320	4,660	6,000	16,217	6,000
Miscellaneous	Town Clerk	2,516	5,807	3,152	0	10,170	0
Planning Board Fees	Planning	4,375	1,400	7,525	1,500		2,500
Board of Appeal Fees	Board of Appeals	3,600	4,170	8,035	500		4,000
Admin Fee - Detail	Police	73,649	66,824	52,899	65,000	40,674	65,000
Fire Arm ID	Police	30,050	8,413	15,988	9,000	13,488	9,000
Miscellaneous	Police	70	0	0	0		0
Admin Fee - Detail	Fire	516	1,255	3,309	900	527	1,000
Propane Storage Permits	Fire	725	630	900	1,000	900	1,000
Smoke Detector	Fire	33,640	29,100	24,285	15,900	12,845	20,000
Miscellaneous	Fire	65	30,985	4,555	0	4,135	0
Engineering Revenue	Engineering	0	4,920	0	450		450
Street Opening Fee	DPW	5,300	3,750	4,200	3,150	500	3,150
Board of Health	BOH	27,946	32,875	34,630	25,000	33,327	25,000
Total Department Revenue		\$ 484,087	\$ 561,403	\$ 514,587	\$ 549,700	\$ 449,819	\$ 463,100
Fines & Fees							

Town of Dracut
Fiscal Year 2025 Budget
Summary of Revenues and Transfers

Revenue Description	Department	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Actual A/O 02/23/24	FY2025 Budget
RMV - Tickets & Citations	Treasurer	\$ 10,380	\$ 10,692	\$ 6,517	\$ 12,000	\$ 5,173	\$ 7,000
Court Fines	Treasurer	2,275	285	590	500	130	500
Animal Control Officer Fines	Animal Control	509	285	311	0		0
Other Misc. Fees	Other	1,325	0	14,060	0	450	0
Parking Tickets	Police	716	1,492	557	1,000	1,133	500
Total Fines & Fees		\$ 15,205	\$ 12,754	\$ 22,035	\$ 13,500	\$ 6,886	\$ 8,000

Other Local Receipt Revenue								
School - Medicaid Reimbursement	Schools	\$ 142,960	\$ 414,220	\$ 250,669	\$ 150,000	\$ 146,183	\$ 150,000	
Betterment Robbins	Tax Collector	29,027	39,355	17,755	10,000	13,465	10,000	
40U Assessments	BOH	0	0	19,459	0	78,344	0	
Miscellaneous Rev - Recurring	Finance	4,695	9,532	100,353	0	9,597	0	
Miscellaneous Non-Recurring Rev	Finance	55,331	366,125	43,231	0	16,038	0	
LRTA Bus Reimbursement	COA	101,793	146,468	141,267	125,000	100,902	145,000	
Total Other Revenue		\$ 333,806	\$ 975,700	\$ 572,734	\$ 285,000	\$ 364,529	\$ 305,000	

Total Local Receipts	\$ 8,230,008	\$ 10,611,420	\$ 10,536,063	\$ 8,230,000	\$ 5,199,802	\$ 8,476,800	
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State Aid							
School Choice	Selectmen	\$ 106,000	\$ 108,688	\$ 91,809	\$ 70,774	\$ 70,774	\$ 80,224
State Owned Land	Selectmen	44,744	52,283	67,109	79,298	46,207	79,679
Local Aid - UGGA	Selectmen	3,720,503	3,850,721	4,058,660	4,188,537	2,443,308	4,314,193

Town of Dracut
Fiscal Year 2025 Budget
Summary of Revenues and Transfers

Revenue Description	Department	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Actual A/O 02/23/24	FY2025 Budget
Veteran Benefit Reimbursement	Town Manager	118,053	116,596	73,297	73,039	39,828	82,992
Charter School	Schools	589,158	729,201	794,819	441,695	337,203	608,463
Chapter 70	Schools	21,404,339	21,013,411	24,318,160	27,170,143	15,849,246	27,285,133
Veteran Blind Surviving Spouse	Finance	0	62,248	24,598	0	12,586	0
Elderly Abatements	Finance	38,085	273,150	277,425	184,611	0	148,920
Library Offset	Library	55,333	59,639	73,973	80,645	80,645	81,919
Total State Aid		\$ 26,076,215	\$ 26,265,937	\$ 29,779,850	\$ 32,288,742	\$ 18,879,797	\$ 32,681,523

Enterprise Funds & Community Preservation							
Sewer	Sewer	\$ 7,679,369	\$ 7,621,642	\$ 7,445,744	\$ 7,442,419	\$ 4,377,028	\$ 7,492,276
Sewer Retained Earnings	Sewer	0	0	1,560,000	500,000	500,000	200,000
Water	Water	1,745,296	1,579,135	1,935,247	1,633,887	928,837	1,863,026
Water Retained Earnings	Water		84,028	150,000	100,000	100,000	100,000
Storm Water	Storm Water	0	0	18,494	0	12,781	0
Storm Water Retained Earnings	Storm Water	0	50,000	150,000	150,000	150,000	150,000
PEG Access	PEG	0	669,705	595,878	496,925	397,501	480,000
PEG Access Retained Earnings	PEG	0	0	33,000	0	0	0
Community Preservation	CPA	1,451,630	1,674,985	1,856,725	808,996	1,254,908	564,990
Community Preservation Articles	CPA	178,500	239,000	360,000	895,000		0
Total Enterprise & CPA		\$ 11,054,795	\$ 11,918,496	\$ 14,105,088	\$ 12,027,227	\$ 7,721,054	\$ 10,850,292

Transfers & Other

Town of Dracut
Fiscal Year 2025 Budget
Summary of Revenues and Transfers

Revenue Description	Department	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Actual A/O 02/23/24	FY2025 Budget
Other Articles/Special Revenue	Finance	\$ 46,650	\$ 917,833	\$ 582,600	\$ 90,000	\$ 90,000	\$ -
Solar Panel Funding	Finance	\$ -	0	0	2,350,000	2,350,000	0
Transfer (Grant & School Lunch)	Finance	\$ -	0	0	270,000	270,000	300,000
Transfer Sewer Enterprise	Sewer	150,000	195,000	561,000	840,000	840,000	840,000
Transfer Water Enterprise	Water	100,000	100,000	163,000	191,000	191,000	191,000
Equipment Stabilization Fund	Finance	0	0	10,000	0	0	0
Town Hall Reserve	Finance	86,756	86,756	86,756	86,756	86,756	86,756
Conservation Fund/Performance Bonds	Conservation	5,000	5,000	8,925	5,000	5,000	5,000
OPIOID Stabilization Fund	Finance	0	0	0	60,000	60,000	60,000
Free Cash Capital	Finance	2,625,400	1,898,000	4,147,625	3,098,000	3,098,000	0
Free Cash Equipment Stabilization Fund	Finance		403,500	500,000	0	0	0
Free Cash Other	Finance	342,693	528,834	525,000	1,145,000	1,145,000	500,000
Free Cash - Balance Operating Budget	Finance	0	0	0	0	0	1,705,000
Transfer Special Revenue Funds	Finance	0	0	0	0	0	350,000
Chapter 90 Reimbursement	DPW	14,819	787,700	815,467	818,362	818,362	818,362
Total Transfers & Other		\$ 3,371,318	\$ 4,922,623	\$ 7,400,373	\$ 8,954,118	\$ 8,954,118	\$ 4,856,118
Total Revenue & Transfers		\$ 102,447,470	\$ 109,287,170	\$ 119,041,378	\$ 120,321,960	\$ 99,576,645	\$ 117,141,137

General Fund Expenditures

Town of Dracut
Fiscal Year 2025 Budget
General Fund Expenditures

Department/Description	FY2021 Expended	FY2022 Expended	FY2023 Expended	FY2024 Budget	FY2024 Expended a/o 2/23/24	FY2025 Department Request	FY2025 Town Manager Request	% Chg Prior Year
Town Moderator (114)								
Part Time Salaries	\$ 550	\$ 275	\$ 550	\$ 550	\$ 275	\$ 550	\$ 550	0.0%
Total Moderator	\$ 550	\$ 275	\$ 550	\$ 550	\$ 275	\$ 550	\$ 550	0.0%
Selectmen (122)								
Salaries	\$ 61,992	\$ 64,440	\$ 69,787	\$ 71,690	\$ 45,495	\$ 74,121	\$ 74,121	3.4%
Selectmen Stipends	7,500	11,015	8,067	10,000	5,333	10,000	10,000	0.0%
Overtime	0	0	2,898	5,000	1,595	5,000	5,000	0.0%
Longevity	1,050	1,050	0	0	0	0	0	0.0%
Service Contracts	0	749	288	700	0	700	700	0.0%
Advertising	747	411	372	500	181	500	500	0.0%
Other Professional Fee	941	597	11,000	1,500	0	1,500	1,500	0.0%
Office Supplies	341	466	866	700	61	700	700	0.0%
Duplicating Supplies	330	350	315	350	0	350	350	0.0%
Meeting Expense	210	0	178	0	0	0	0	0.0%
Dues & Publications	14,097	4,629	525	14,935	5,225	14,935	5,935	-60.3%
Total Selectmen	\$ 87,207	\$ 83,707	\$ 94,295	\$ 105,375	\$ 57,891	\$ 107,806	\$ 98,806	-6.2%
Town Manager (123)								
Salaries	\$ 248,422	\$ 251,020	\$ 260,583	\$ 270,272	\$ 168,317	\$ 273,440	\$ 273,440	1.2%
Part Time Salaries	7,531	7,755	1,722	2,000	0	2,000	0	-100.0%
Overtime	0	0	4,749	5,000	3,722	5,000	5,000	0.0%
Auto Repairs & Maintenance	510	0	832	0	0	0	0	0.0%
Service Contracts	21,291	28,427	48,068	75,000	39,528	75,000	75,000	0.0%
Advertising	3,408	2,113	3,900	3,000	924	3,000	3,000	0.0%

Town of Dracut
Fiscal Year 2025 Budget
General Fund Expenditures

Department/Description	FY2021 Expended	FY2022 Expended	FY2023 Expended	FY2024 Budget	FY2024 Expended a/o 2/23/24	FY2025 Department Request	FY2025 Town Manager Request	% Chg Prior Year
Telephone	0	0	845	0	0	0	0	0.0%
Printing & Binding	833	3,118	977	1,000	0	1,000	1,000	0.0%
Office Supplies	4,066	1,630	1,452	1,500	1,194	1,500	1,500	0.0%
Meeting Expense	495	0	128	2,500	0	2,500	1,500	-40.0%
In-State Travel	10	1,440	520	1,000	45	1,000	500	-50.0%
Dues & Publications	1,684	479	5,096	5,000	525	5,000	3,000	-40.0%
Miscellaneous Expenses	7,674	7,341	4,244	2,000	3,856	2,000	2,000	0.0%
Total Town Manager	\$ 295,924	\$ 303,324	\$ 333,115	\$ 368,272	\$ 218,112	\$ 371,440	\$ 365,940	-0.6%

Finance Committee (131)									
Overtime	\$ 1,514	\$ 1,003	\$ 1,161	\$ 1,350	\$ -	\$ 1,350	\$ 1,350	\$ 1,350	0.0%
Advertisement	215	78	78	100	0	90	90	90	-10.0%
Dues and Publications	345	345	352	350	363	360	360	360	2.9%
Total Finance Committee	\$ 2,074	\$ 1,426	\$ 1,591	\$ 1,800	\$ 363	\$ 1,800	\$ 1,800	\$ 1,800	0.0%

Assistant Town Manager/Finance Director/Accountant (135)									
Salaries	\$ 53,869	\$ 279,440	\$ 291,764	\$ 310,985	\$ 193,509	\$ 321,529	\$ 321,529	\$ 321,529	3.4%
Service Contract	164,486	58,505	68,179	70,000	59,473	70,000	70,000	70,000	0.0%
Auditing	45,000	56,030	51,500	75,000	51,030	75,000	75,000	75,000	0.0%
Employee Training	865	1,918	2,799	3,500	1,463	3,500	3,500	3,500	0.0%
Printing & Binding	1,265	1,135	1,195	1,200	250	1,200	600	600	-50.0%
Office Supplies	1,568	896	2,201	4,000	1,319	4,000	3,000	3,000	-25.0%
In-State Travel	0	1,515	1,444	1,000	641	1,000	500	500	-50.0%
Dues and Publications	0	438	1,112	600	516	600	600	600	0.0%
Total Asst. Town Manager/Finance Dir.	\$ 267,052	\$ 399,876	\$ 420,194	\$ 466,285	\$ 308,201	\$ 476,829	\$ 474,729	1.8%	

Town of Dracut
Fiscal Year 2025 Budget
General Fund Expenditures

Department/Description	FY2021 Expended	FY2022 Expended	FY2023 Expended	FY2024 Budget	FY2024 Expended a/o 2/23/24	FY2025 Department Request	FY2025 Town Manager Request	% Chg Prior Year
Assessors (141)								
Salaries	\$ 140,603	\$ 170,328	\$ 175,071	\$ 180,791	\$ 113,777	\$ 188,492	\$ 188,492	4.3%
Service Contract	8,525	8,039	7,861	8,900	8,854	8,900	8,900	0.0%
Other Purchased Services	4,400	4,703	4,506	5,400	4,812	5,400	5,400	0.0%
Training	421	850	514	1,000	963	1,000	1,000	0.0%
Appraisals Contracted Services	89,656	86,000	40,500	22,000	6,050	22,000	22,000	0.0%
Office Supplies	1,153	993	1,654	2,000	864	2,000	2,000	0.0%
Mileage Reimbursement	1,221	1,343	1,525	2,500	605	2,500	2,500	0.0%
Dues & Publications	220	250	380	300	225	300	300	0.0%
Total Assessors	\$ 246,199	\$ 272,505	\$ 232,010	\$ 222,891	\$ 136,151	\$ 230,592	\$ 230,592	3.5%
Treasurer (145)								
Salaries	\$ 315,861	\$ 172,874	\$ 177,998	\$ 182,892	\$ 116,066	\$ 190,922	\$ 190,922	4.4%
Longevity	850	0	0	0	0	0	0	0.0%
Service Contract	55,221	22,107	26,086	31,000	21,584	31,000	31,000	0.0%
Tax Foreclosure Fee	(1,809)	(4,594)	4,240	5,000	0	5,000	2,000	-60.0%
Office Supplies	2,204	1,978	2,398	2,800	1,098	2,800	2,000	-28.6%
In-State Travel/Mileage Reimbursement	144	0	0	300	0	300	300	0.0%
Dues & Publications	1,615	350	300	100	195	100	100	0.0%
Total Treasurer	\$ 374,086	\$ 192,714	\$ 211,022	\$ 222,092	\$ 138,942	\$ 230,122	\$ 226,322	1.9%
Tax Collector (146)								
Salaries	\$ 140,045	\$ 128,430	\$ 108,354	\$ 116,644	\$ 73,262	\$ 122,226	\$ 122,226	4.8%
Longevity	950	0	0	0	0	0	0	0.0%
Service Contracts	61,284	46,805	56,453	60,000	42,535	60,000	60,000	0.0%
Tax Title Legal Fees	630	984	2,681	15,000	2,133	15,000	10,000	-33.3%

Town of Dracut
Fiscal Year 2025 Budget
General Fund Expenditures

Department/Description	FY2021 Expended	FY2022 Expended	FY2023 Expended	FY2024 Budget	FY2024 Expended a/o 2/23/24	FY2025 Department Request	FY2025 Town Manager Request	% Chg Prior Year
Office Supplies	2,212	2,022	1,434	1,800	1,369	1,800	1,300	-27.8%
Dues & Publications	100	100	150	100	100	100	100	0.0%
Total Tax Collector	\$ 205,221	\$ 178,342	\$ 169,073	\$ 193,544	\$ 119,399	\$ 199,126	\$ 193,626	0.0%

Legal Department (151)									
Law Dept. Legal Fees	\$ 209,975	\$ 200,130	\$ 303,838	\$ 290,000	\$ 105,896	\$ 290,000	\$ 290,000	0.0%	
Total Legal Fees	\$ 209,975	\$ 200,130	\$ 303,838	\$ 290,000	\$ 105,896	\$ 290,000	\$ 290,000	0.0%	

Human Resources (152)									
Salaries	\$ 98,146	\$ 56,504	\$ 62,380	\$ 66,011	\$ 41,892	\$ 68,257	\$ 68,257	3.4%	
Advertising	350	857	1,050	1,500	500	1,500	1,500	0.0%	
Employee Training	45	3,345	0	4,000	1,875	4,000	3,500	-12.5%	
Medical Exams	9,323	18,063	13,436	6,000	2,880	6,000	5,000	-16.7%	
Other Professional Fees	4,813	0	500	300	0	300	200	-33.3%	
Office Supplies	52	408	140	500	413	500	500	0.0%	
Dues & Publications	275	1,179	1,520	250	895	250	250	0.0%	
Total Human Resources	\$ 113,004	\$ 80,356	\$ 79,026	\$ 78,561	\$ 48,454	\$ 80,807	\$ 79,207	0.8%	

Informational Technology (155)									
Salaries	\$ 105,016	\$ 108,158	\$ 160,651	\$ 176,540	\$ 112,035	\$ 182,517	\$ 182,517	3.4%	
Service Contracts	77,215	138,338	210,584	220,000	120,174	220,000	215,000	-2.3%	
Telephone	6,655	2,587	8,217	8,800	6,610	8,800	8,800	0.0%	
Professional Services	72,779	991	2,787	2,000	494	2,000	2,000	0.0%	
Equipment Repair & Maintenance	5,693	7,326	3,500	6,000	0	6,000	5,000	-16.7%	
Equipment Purchase/Lease	90,329	30,497	47,232	25,000	14,100	25,000	22,000	-12.0%	
Total Informational Technology	\$ 357,687	\$ 287,897	\$ 432,971	\$ 438,340	\$ 253,414	\$ 444,317	\$ 435,317	-0.7%	

Town of Dracut
Fiscal Year 2025 Budget
General Fund Expenditures

Department/Description	FY2021 Expended	FY2022 Expended	FY2023 Expended	FY2024 Budget	FY2024 Expended a/o 2/23/24	FY2025 Department Request	FY2025 Town Manager Request	% Chg Prior Year
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Town Clerk (161)								
Salaries	\$ 222,731	\$ 215,179	\$ 195,682	\$ 208,010	\$ 132,416	\$ 216,614	\$ 216,614	4.1%
Overtime		0	291	200	0	200	200	0.0%
Longevity	0	1,700	850	850	850	850	850	0.0%
Advertising	699	0	125	1,000	0	1,000	1,000	0.0%
Employee Training	0	320	336	1,000	860	1,000	1,000	0.0%
Postage	0	6,000	3,000	7,500	10,000	0	0	-100.0%
Printing & Binding	20,267	25,224	22,484	20,000	15,807	20,000	20,000	0.0%
Office Supplies	1,091	1,251	2,806	1,500	998	1,500	1,300	-13.3%
In-State Travel	0	297	311	550	0	550	550	0.0%
Dues & Publications	470	585	955	500	270	500	500	0.0%
Total Town Clerk	\$ 245,258	\$ 250,556	\$ 226,839	\$ 241,110	\$ 161,201	\$ 242,214	\$ 242,014	0.4%

Elections & Registrations (162)								
Salaries	\$ 28,716	\$ 25,444	\$ 22,507	\$ 23,112	\$ 14,258	\$ 23,966	\$ 23,966	3.7%
Overtime		0	12,064	7,000	1,496	7,000	7,000	0.0%
Service Contract	6,163	9,169	8,881	13,000	9,293	13,000	13,000	0.0%
Advertising	2,345	1,505	2,442	2,000	745	2,000	2,000	0.0%
Employee Training	0	0	0	600	0	600	600	0.0%
Printing & Binding	17,925	5,338	4,231	5,000	0	5,000	3,000	-40.0%
Office Supplies	291	354	6,301	1,200	888	1,200	800	-33.3%
In-State Travel	0	70	0	200	0	200	0	-100.0%
Dues & Publications	0	0	175	0	0	0	0	0.0%
Election Expense	53,669	20,673	56,515	58,000	2,647	58,000	58,000	0.0%

Town of Dracut
Fiscal Year 2025 Budget
General Fund Expenditures

Department/Description	FY2021 Expended	FY2022 Expended	FY2023 Expended	FY2024 Budget	FY2024 Expended a/o 2/23/24	FY2025 Department Request	FY2025 Town Manager Request	% Chg Prior Year
Machinery & Equipment	2,833	2,565	55	7,000	21,545	7,000	7,000	0.0%
Total Elections & Registrations	\$ 111,941	\$ 65,118	\$ 113,171	\$ 117,112	\$ 50,871	\$ 117,966	\$ 115,366	-1.5%

Conservation Commission (171)									
Salaries	\$ 58,514	\$ 64,563	\$ 65,843	\$ 33,224	\$ 20,769	\$ 34,348	\$ 34,348	3.4%	
Longevity	425	0	0	0	0	0	0	0.0%	
Other Professional Fees	0	0	1,100	1,000	881	1,000	1,000	0.0%	
Office Supplies	356	0	367	0	0	0	0	0.0%	
Mileage Reimbursement	0	0	0	500	0	500	500	0.0%	
Dues & Publications	573	573	583	600	900	600	600	0.0%	
Total Conservation Commission	\$ 59,868	\$ 65,136	\$ 67,893	\$ 35,324	\$ 22,550	\$ 36,448	\$ 36,448	3.2%	

Planning Board (175)									
Salaries	\$ 101,947	\$ 160,364	\$ 165,919	\$ 206,834	\$ 135,646	\$ 213,572	\$ 139,280	-32.7%	
Overtime	1,886	1,567	1,024	2,000	1,379	2,000	2,000	0.0%	
Advertisement	1,516	440	3,887	3,000	2,009	3,000	3,000	0.0%	
Employee Training	0	0	0	0	0	2,000	2,000	0.0%	
Professional Fees	0	529	0	1,000	240	1,000	1,000	0.0%	
Office Supplies	65	0	36	500	94	500	300	-40.0%	
In-State Travel	0	2,460	475	1,500	455	1,500	1,000	-33.3%	
Mileage Reimbursement	0	1,403	1,828	1,500	1,044	1,500	200	-86.7%	
Dues & Publications	0	520	583	750	0	750	750	0.0%	
Court Cost & Recording	0	0	0	1,200	0	1,200	0	-100.0%	
Total Planning Board	\$ 105,413	\$ 167,283	\$ 173,750	\$ 218,284	\$ 140,868	\$ 227,022	\$ 149,530	-31.5%	

Town of Dracut
Fiscal Year 2025 Budget
General Fund Expenditures

Department/Description	FY2021 Expended	FY2022 Expended	FY2023 Expended	FY2024 Budget	FY2024 Expended a/o 2/23/24	FY2025 Department Request	FY2025 Town Manager Request	% Chg Prior Year
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Zoning Board of Appeals (176)									
Overtime	\$ 2,220	\$ 1,757	\$ 1,965	\$ 4,500	\$ 1,990	\$ 4,500	\$ 4,500		0.0%
Advertisement	1,144	352	353	3,000	0	3,000	1,000		-66.7%
Office Supplies	300	765	59	800	180	800	200		-75.0%
Total Zoning Board of Appeals	\$ 3,664	\$ 2,874	\$ 2,377	\$ 8,300	\$ 2,170	\$ 8,300	\$ 5,700		-31.3%

Building Maintenance (196)									
Salaries	\$ 163,713	\$ 172,635	\$ 267,200	\$ 302,502	\$ 155,966	\$ 296,442	\$ 239,858		-20.7%
Part-Time Salaries	0	14,790	62,724	62,877	34,251	64,760	64,760		3.0%
Overtime	0	3,904	40,653	25,000	32,878	25,000	25,000		0.0%
Electricity	39,371	25,985	27,257	125,000	67,407	145,000	145,000		16.0%
Heating Gas	8,285	7,631	8,500	125,000	33,004	125,000	125,000		0.0%
Water Charges	14,396	15,653	21,947	40,000	20,650	40,000	40,000		0.0%
Sewer Charges	2,929	3,209	2,915	5,000	0	5,000	0		-100.0%
Service Contracts	16,149	27,897	15,726	13,500	8,192	19,500	19,500		44.4%
Equipment Rental	10,466	12,993	14,524	8,900	8,244	8,900	0		-100.0%
Custodial & Housekeeping	968	5,120	(153)	0	0	0	0		0.0%
Telephone	14,751	13,081	13,053	20,000	7,282	20,000	15,000		-25.0%
Postage	26,895	35,208	28,824	30,500	1,244	45,000	45,000		47.5%
Other Professional Services	4,927	21,912	37,345	18,000	3,775	18,000	18,000		0.0%
Duplicating Supplies	39,095	4,596	7,929	6,000	3,074	6,000	6,000		0.0%
Custodial Supplies	10,685	10,194	14,756	17,000	8,130	17,000	17,000		0.0%
Safety Equipment Supplies	6,509	0	0	0	0	0	0		0.0%
Equipment Maintenance Supplies	1,925	2,231	296	5,000	0	5,000	5,000		0.0%

Town of Dracut
Fiscal Year 2025 Budget
General Fund Expenditures

Department/Description	FY2021 Expended	FY2022 Expended	FY2023 Expended	FY2024 Budget	FY2024 Expended a/o 2/23/24	FY2025 Department Request	FY2025 Town Manager Request	% Chg Prior Year
Grounds Maintenance Supplies	1,389	2,879	1,260	3,000	0	3,000	3,000	0.0%
Building Maintenance Supplies	3,429	2,762	4,658	10,000	145	10,000	10,000	0.0%
Building Maintenance Uniforms	0	3,500	1,950	3,000	0	3,000	3,000	0.0%
Mileage Reimbursement	1,862	748	970	2,000	993	2,000	2,000	0.0%
Miscellaneous	0	2,740	297	600	395	600	600	0.0%
Building Improvements	16,510	54,033	56,484	32,500	12,739	32,500	32,500	0.0%
Total Building Maintenance	\$ 384,254	\$ 443,700	\$ 629,114	\$ 855,380	\$ 398,369	\$ 891,702	\$ 816,218	-4.6%

Town/School Insurance Premiums (197)									
Liability Insurance Premiums	\$ 504,357	\$ 610,410	\$ 650,491	\$ 735,000	\$ 646,727	\$ 845,250	\$ 845,250	\$ 845,250	15.0%
Total Town/School Insurance Premiums	\$ 504,357	\$ 610,410	\$ 650,491	\$ 735,000	\$ 646,727	\$ 845,250	\$ 845,250	\$ 845,250	15.0%

Permanent Building Committee (198)									
Advertisement	\$ -	\$ 15	\$ -	\$ 100	\$ -	\$ 100	\$ -	\$ -	-100.0%
Office Supplies	115	0	0	0	0	0	0	0	0.0%
Total Permanent Building Committee	\$ 115	\$ 15	\$ -	\$ 100	\$ -	\$ 100	\$ -	\$ -	-100.0%
Total General Government	\$ 3,573,851	\$ 3,605,641	\$ 4,141,320	\$ 4,598,319	\$ 2,809,855	\$ 4,802,390	\$ 4,607,414	0.20%	

Police Department (210)									
Salaries	\$ 3,856,208	\$ 4,141,129	\$ 4,377,731	\$ 4,819,028	\$ 2,801,258	\$ 4,956,136	\$ 4,924,377	\$ 4,924,377	2.2%
Part Time Salaries	116,124	54,463	43,993	61,737	28,103	61,712	61,712	61,712	0.0%
Overtime Salaries	381,780	577,908	494,519	338,000	293,231	338,000	338,000	338,000	0.0%
Longevity	850	0	0	6,000	0	850	850	850	-85.8%
Uniform Allowance	59,650	55,800	65,250	61,000	46,800	61,000	61,000	61,000	0.0%
Electricity	32,485	45,604	40,660	0	0	0	0	0	0.0%
Heating Gas	18,113	13,405	15,377	0	0	0	0	0	0.0%

Town of Dracut
Fiscal Year 2025 Budget
General Fund Expenditures

Department/Description	FY2021 Expended	FY2022 Expended	FY2023 Expended	FY2024 Budget	FY2024 Expended a/o 2/23/24	FY2025 Department Request	FY2025 Town Manager Request	% Chg Prior Year
Water Charges	1,743	1,907	1,709	0	0	0	0	0.0%
Sewer Charges	600	626	600	0	0	0	0	0.0%
R & M - Auto/Truck	34,234	44,071	42,678	50,000	32,077	50,000	50,000	0.0%
Service Contracts	69,391	8,107	21,272	20,000	15,891	31,700	31,700	58.5%
Radio Rental & Maintenance	2,267	2,992	6,113	10,000	5,258	10,000	10,000	0.0%
Custodial & Housekeeping	5,874	5,695	9,192	5,000	3,074	5,000	5,000	0.0%
Other Purchased Services	8,030	3,294	9,160	15,000	4,245	15,000	15,000	0.0%
Employee Training	20,169	41,152	35,429	60,000	19,908	60,000	60,000	0.0%
Telephone	31,263	37,152	39,693	30,000	24,099	33,000	33,000	10.0%
Postage	902	307	987	1,000	696	1,000	1,000	0.0%
Printing & Binding	3,033	2,304	3,517	2,000	1,489	2,000	2,000	0.0%
Laundry & Dry Cleaning	2,402	437	1,798	2,000	111	2,000	2,000	0.0%
Office Supplies	1,876	2,004	2,135	3,000	1,033	3,000	3,000	0.0%
Computer Supplies	6,575	5,464	1,930	6,500	3,117	6,500	6,500	0.0%
Duplicating Supplies	4,588	7,179	8,140	5,000	5,140	5,000	5,000	0.0%
Building R & M Supplies	31,783	26,345	37,182	30,000	25,701	30,000	30,000	0.0%
R & M - Equipment	59,175	10,916	26,560	15,000	12,841	15,000	15,000	0.0%
Medical Supplies	7,556	1,348	3,736	10,000	4,845	10,000	10,000	0.0%
Uniforms & Accessories	23,021	41,906	29,868	30,000	24,745	30,000	30,000	0.0%
Mileage Reimbursement	60	202	15	2,000	5	2,000	2,000	0.0%
Dues & Publications	12,429	13,116	15,616	14,000	13,610	14,000	14,000	0.0%
Miscellaneous	6,517	2,504	6,682	2,000	2,098	2,000	2,000	0.0%
Criminal ID	946	430	836	1,000	1,069	1,000	1,000	0.0%
Machinery & Equipment	0	20,292	13,739	20,000	20,000	20,000	20,000	0.0%
New Hires Onboarding		0	17,781	15,000	29,010	15,000	15,000	0.0%
Total Police	\$ 4,799,643	\$ 5,168,061	\$ 5,373,899	\$ 5,634,266	\$ 3,419,454	\$ 5,780,898	\$ 5,749,139	2.0%

Town of Dracut
Fiscal Year 2025 Budget
General Fund Expenditures

Department/Description	FY2021 Expended	FY2022 Expended	FY2023 Expended	FY2024 Budget	FY2024 Expended a/o 2/23/24	FY2025 Department Request	FY2025 Town Manager Request	% Chg Prior Year
Fire Department (220)								
Salaries	\$ 4,180,205	\$ 3,499,947	\$ 3,580,056	\$ 3,753,196	\$ 2,301,471	\$ 3,779,512	\$ 3,739,512	-0.4%
Overtime	0	997,352	730,496	847,766	398,048	823,348	783,348	-7.6%
Part-Time Salaries	0	0	0	2,000	0	0	0	-100.0%
Longevity	850	850	850	850	0	850	850	0.0%
Uniform Allowance	28,730	28,119	31,461	32,250	12,744	32,250	32,250	0.0%
Electricity	22,949	38,424	24,904	0	0	0	0	0.0%
Heating Gas	18,678	16,525	18,973	0	0	0	0	0.0%
Water Charge	2,506	4,447	4,380	0	0	0	0	0.0%
Sewer Charges	2,100	1,800	1,800	0	0	0	0	0.0%
R & M - Auto/Truck	54,950	108,088	90,353	60,000	44,392	60,000	60,000	0.0%
Service Contracts	8,026	12,631	12,068	23,000	34,371	38,000	38,000	65.2%
Radio Rental & Maintenance	25,785	32,027	19,090	25,000	13,844	25,000	25,000	0.0%
Custodial & Housekeeping	3,509	3,496	3,500	3,500	2,909	3,500	3,500	0.0%
Employee Training	49,096	52,370	56,903	55,000	35,166	55,000	55,000	0.0%
Other Professional Fees	0	0	4,788	4,800	4,788	4,800	4,800	0.0%
Education Tuition	0	10,000	10,000	10,000	7,460	10,000	10,000	0.0%
Telephone	9,033	9,856	11,834	15,000	8,967	15,000	15,000	0.0%
Postage	64	116	150	300	77	300	300	0.0%
Office Supplies	1,233	2,117	1,959	2,500	1,451	2,500	2,500	0.0%
Computer Supplies	6,955	466	3,399	4,000	1,203	4,000	4,000	0.0%
Duplicating Supplies	265	140	45	300	0	300	300	0.0%
Custodial Supplies	12,009	14,755	12,504	16,000	10,274	16,000	16,000	0.0%
R & M - Equipment	16,423	18,237	18,960	15,000	8,916	15,000	15,000	0.0%

Town of Dracut
Fiscal Year 2025 Budget
General Fund Expenditures

Department/Description	FY2021 Expended	FY2022 Expended	FY2023 Expended	FY2024 Budget	FY2024 Expended a/o 2/23/24	FY2025 Department Request	FY2025 Town Manager Request	% Chg Prior Year
Medical Supplies	4,577	3,644	5,745	6,000	3,136	6,000	6,000	0.0%
Fighting Supplies	19,630	8,923	14,322	13,100	13,818	13,100	13,100	0.0%
Uniforms & Accessories	30,775	75,824	43,241	31,000	18,700	31,000	31,000	0.0%
In-State Travel	28	130	3	700	341	700	700	0.0%
Dues & Publications	2,876	3,447	2,767	5,500	3,731	5,500	5,500	0.0%
Miscellaneous	25,000	98,635	806	1,050	808	1,050	1,050	0.0%
Machinery & Equipment	3,367	0	3,500	5,000	57	5,000	5,000	0.0%
Total Fire Department	\$ 4,529,620	\$ 5,042,366	\$ 4,708,854	\$ 4,932,811	\$ 2,926,672	\$ 4,947,710	\$ 4,867,710	-1.3%

Regional Dispatch Center (230)

Regional Dispatch Center Assessment	\$ -	\$ -	\$ -	\$ 280,000	\$ 279,609	\$ 475,000	\$ 475,000	69.6%
Total Regional Dispatch Center	\$ -	\$ -	\$ -	\$ 280,000	\$ 279,609	\$ 475,000	\$ 475,000	69.6%

Building (241)

Salaries	\$ 202,621	\$ 213,069	\$ 225,459	\$ 247,149	\$ 145,100	\$ 237,638	\$ 237,638	-3.8%
Overtime	550	0	0	4,000	180	2,000	0	-100.0%
Longevity	0	0	950	850	0	950	950	11.8%
Uniform Allowance	340	500	450	500	200	500	500	0.0%
Employee Training	0	1,380	400	400	270	400	400	0.0%
Office Supplies	1,380	1,994	1,848	2,300	246	2,300	1,800	-21.7%
Mileage Reimbursement	3,931	4,085	4,635	4,000	2,621	4,000	4,000	0.0%
Dues & Publications	365	300	100	400	0	400	400	0.0%
Total Building	\$ 209,187	\$ 221,328	\$ 233,842	\$ 259,599	\$ 148,617	\$ 248,188	\$ 245,688	-5.4%

Plumbing & Gas (242)

Part-Time Salaries	\$ 29,233	\$ 32,702	\$ 30,314	\$ 34,194	\$ 20,149	\$ 35,222	\$ 35,222	3.0%
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Town of Dracut
Fiscal Year 2025 Budget
General Fund Expenditures

Department/Description	FY2021 Expended	FY2022 Expended	FY2023 Expended	FY2024 Budget	FY2024 Expended a/o 2/23/24	FY2025 Department Request	FY2025 Town Manager Request	% Chg Prior Year
Uniform Allowance	168	200	180	200	0	200	200	0.0%
Employee Training	50	510	365	600	310	600	600	0.0%
Office Supplies	0	639	215	300	285	300	200	-33.3%
Mileage Reimbursement	1,958	2,129	2,265	2,500	1,180	2,500	2,500	0.0%
Dues & Publications	0	50	0	100	75	100	0	-100.0%
Total Plumbing & Gas	\$ 31,409	\$ 36,230	\$ 33,339	\$ 37,894	\$ 22,000	\$ 38,922	\$ 38,722	2.2%

Sealer of Weights (244)

Service Contracts	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500	\$ 11,000	\$ 12,500	\$ 12,500	47.1%
Total Sealer of Weights	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500	\$ 11,000	\$ 12,500	\$ 12,500	47.1%

Wiring (245)

Part-Time Salaries	\$ 30,737	\$ 35,066	\$ 33,818	\$ 31,220	\$ 19,133	\$ 36,608	\$ 36,608	17.3%
Uniform Allowance	154	0	180	0	0	0	0	0.0%
Employee Training	0	0	0	300	0	300	0	-100.0%
Office Supplies	29	354	275	500	0	500	250	-50.0%
Mileage Reimbursement	2,414	2,676	2,960	2,600	1,413	2,600	2,600	0.0%
Total Wiring	\$ 33,334	\$ 38,096	\$ 37,233	\$ 34,620	\$ 20,546	\$ 40,008	\$ 39,458	14.0%

Emergency Management (291)

Part-Time Salaries	\$ 2,700	\$ 2,700	\$ 2,800	\$ 2,800	\$ -	\$ 2,800	\$ 2,800	0.0%
Service Contracts	13,819	8,181	8,535	8,500	6,000	8,500	8,500	0.0%
Radio Maintenance & Repair	0	0	4,653	8,000	0	8,000	8,000	0.0%
Office Supplies	0	100	0	0	0	0	0	0.0%
Computer Supplies	40	100	0	0	0	0	0	0.0%
Medical Supplies	(102)	0	0	100	0	100	100	0.0%

Town of Dracut
Fiscal Year 2025 Budget
General Fund Expenditures

Department/Description	FY2021 Expended	FY2022 Expended	FY2023 Expended	FY2024 Budget	FY2024 Expended a/o 2/23/24	FY2025 Department Request	FY2025 Town Manager Request	% Chg Prior Year
Small Tools & Supplies	0	89	176	600	126	600	100	-83.3%
Miscellaneous Expenses	0	0	44	0	0	0	0	0.0%
Total Emergency Management	\$ 16,456	\$ 11,171	\$ 16,208	\$ 20,000	\$ 6,126	\$ 20,000	\$ 19,500	-2.5%

Animal Control (292)									
Salaries	\$ 25,568	\$ 43,151	\$ 59,502	\$ 63,042	\$ 27,832	\$ 60,901	\$ 60,301	-4.3%	
Part-Time Salaries	4,626	0	0	0	0	0	0	0.0%	
Overtime	0	0	3,910	2,000	8,756	2,000	2,000	0.0%	
Uniform Allowance	597	787	1,000	850	892	850	850	0.0%	
R & M - Auto/Truck	993	33,784	2,773	3,000	3,966	3,000	3,000	0.0%	
Service Contracts	2,337	4,518	2,398	10,000	2,308	10,000	10,000	0.0%	
Employee Training	0	600	600	500	0	500	500	0.0%	
Animal Control Telephone	603	551	693	750	314	750	750	0.0%	
Office Supplies	0	157	0	0	0	0	0	0.0%	
Small Tools & Supplies	431	3,349	354	2,400	1,354	2,400	1,400	-41.7%	
Total Animal Control	\$ 35,154	\$ 86,897	\$ 71,231	\$ 82,542	\$ 45,421	\$ 80,401	\$ 78,801	-4.5%	
Total Public Safety	\$ 9,663,303	\$ 10,612,648	\$ 10,483,106	\$ 11,290,232	\$ 6,879,446	\$ 11,643,627	\$ 11,526,518	2.09%	

Schools/Education (300)								
Net School Spending Appropriation	\$ 31,680,156	\$ 32,808,454	\$ 36,330,000	\$ 38,926,213	\$ 19,171,650	\$ 39,968,700	\$ 39,293,700	0.9%
Excludable Appropriation	2,621,804	2,776,895	2,895,932	2,979,000	1,680,244	3,144,684	3,144,684	5.6%
GLTHS - Assessment	4,682,155	4,553,722	4,911,236	5,070,000	3,071,498	5,880,000	5,880,000	16.0%
GLTHS - Non-Net Assessment	158,213	161,111	292,157	304,000	168,764	322,240	322,240	6.0%
Essex Aggie - Assessment	17,649	20,853	18,766	15,000	20,405	20,000	20,000	33.3%
Essex Aggie Non-Net Assessment	2,381	4,070	1,750	2,000	1,750	2,000	2,000	0.0%
Total Schools/Education	\$ 39,162,358	\$ 40,325,105	\$ 44,449,841	\$ 47,296,213	\$ 24,114,311	\$ 49,337,624	\$ 48,662,624	2.9%

Town of Dracut
Fiscal Year 2025 Budget
General Fund Expenditures

Department/Description	FY2021 Expended	FY2022 Expended	FY2023 Expended	FY2024 Budget	FY2024 Expended a/o 2/23/24	FY2025 Department Request	FY2025 Town Manager Request	% Chg Prior Year
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Engineering (410)								
Salaries	\$ 184,501	\$ 229,709	\$ 190,865	\$ 166,403	\$ 43,767	\$ 156,153	\$ 156,153	-6.2%
Longevity	1,200	1,200	1,200	1,250	1,200	1,250	1,250	0.0%
Service Contracts	4,979	4,979	79,134	8,000	5,390	23,000	23,000	187.5%
Employee Training	3,750	0	0	1,000	664	1,000	1,000	0.0%
Printing & Binding	0	3,764	1,073	1,000	200	1,000	500	-50.0%
Office Supplies	140	395	0	500	28	500	500	0.0%
Duplicating Supplies	67	265	0	200	0	200	0	-100.0%
R & M - Equipment	645	0	0	500	0	500	500	0.0%
Small Tools & Supplies	64	82	0	0	0	0	0	0.0%
Auto Allowance	0	269	0	500	0	500	200	-60.0%
Machinery & Equipment	0	0	6,410	3,000	0	3,000	3,000	0.0%
Dues & Publications	0	214	0	200	0	200	0	-100.0%
Total Engineering	\$ 195,346	\$ 240,877	\$ 278,682	\$ 182,553	\$ 51,249	\$ 187,303	\$ 186,103	1.9%

Public Works (420)								
Salaries	\$ 182,660	\$ 189,888	\$ 202,006	\$ 208,918	\$ 132,582	\$ 216,006	\$ 216,006	3.4%
Part-Time Salaries	14,388	14,547	0	0	0	0	0	0.0%
Overtime	0	0	2,810	2,000	1,874	2,000	0	-100.0%
Longevity	1,250	1,250	1,250	1,250	1,250	1,250	1,250	0.0%
Electricity	9,549	16,835	7,354	0	0	0	0	0.0%
Heating Gas	7,179	11,162	11,372	0	0	0	0	0.0%
Water Charges	964	818	1,611	0	0	0	0	0.0%
Sewer Charges	1,101	750	750	0	0	0	0	0.0%

Town of Dracut
Fiscal Year 2025 Budget
General Fund Expenditures

Department/Description	FY2021 Expended	FY2022 Expended	FY2023 Expended	FY2024 Budget	FY2024 Expended a/o 2/23/24	FY2025 Department Request	FY2025 Town Manager Request	% Chg Prior Year
Service Contracts	1,860	1,430	2,111	1,500	1,715	1,500	1,500	0.0%
Custodial & Housekeeping	2,396	855	3,696	5,000	3,700	5,000	5,000	0.0%
Advertising	2,579	2,866	2,332	2,000	2,000	2,000	2,000	0.0%
Employee Training	0	0	102	0	0	0	0	0.0%
Telephone	2,214	2,205	2,076	3,200	2,300	3,200	2,200	-31.3%
Postage	133	58	25	200	0	200	200	0.0%
Office Supplies	1,587	1,962	1,791	2,800	1,291	2,800	2,000	-28.6%
Computer Supplies	0	191	0	0	0	0	0	0.0%
Duplicating Supplies	250	289	268	400	300	400	0	-100.0%
Building Maintenance	5,878	8,002	7,453	6,500	4,185	6,500	6,500	0.0%
Machinery & Equipment	4,864	5,130	4,797	4,200	4,000	4,200	4,200	0.0%
Total Public Works	\$ 238,851	\$ 258,239	\$ 251,805	\$ 237,968	\$ 155,198	\$ 245,056	\$ 240,856	1.2%

Highway Maintenance (421)									
Salaries	\$ 825,449	\$ 904,956	\$ 896,720	\$ 973,943	\$ 541,148	\$ 1,003,401	\$ 1,003,401	3.0%	
Part-Time Salaries	0	0	6,016	5,000	2,992	5,000	0	-100.0%	
Overtime			36,337	23,000	15,184	23,000	23,000	0.0%	
Longevity	8,750	7,850	6,050	3,900	3,900	3,950	3,950	1.3%	
Service Contracts	70,595	8,936	43,581	62,000	22,041	62,000	47,000	-24.2%	
Equipment Rental	9,737	7,564	912	6,000	860	6,000	6,000	0.0%	
Radio Rental & Maintenance	0	5,084	0	2,800	0	2,800	2,800	0.0%	
Other Professional Fees	1,240	28,545	1,433	10,000	565	10,000	2,000	-80.0%	
R & M - Equipment	265,138	27,231	17,919	18,000	3,800	18,000	18,000	0.0%	
Maintenance Materials	41,790	229,322	89,150	97,000	42,675	97,000	97,000	0.0%	
Small Tools & Supplies	9,643	33,711	16,013	15,000	11,771	15,000	15,000	0.0%	

Town of Dracut
Fiscal Year 2025 Budget
General Fund Expenditures

Department/Description	FY2021 Expended	FY2022 Expended	FY2023 Expended	FY2024 Budget	FY2024 Expended a/o 2/23/24	FY2025 Department Request	FY2025 Town Manager Request	% Chg Prior Year
Uniforms & Assessorial	14,502	24,155	21,753	20,400	17,503	20,400	20,400	0.0%
Miscellaneous	394	1,454	103	0	0	0	0	0.0%
Traffic Control	11,271	19,667	17,802	20,000	16,307	20,000	20,000	0.0%
Other Improvements	0	5,025	154	5,000	2,200	5,000	5,000	0.0%
Machinery & Equipment	27,572	0	0	0	0	0	0	0.0%
Total Highway Maintenance	\$ 1,286,081	\$ 1,303,502	\$ 1,153,942	\$ 1,262,043	\$ 680,945	\$ 1,291,551	\$ 1,263,551	0.1%

Snow & Ice (423)									
Overtime Salaries	\$ 139,988	\$ 244,985	\$ 187,939	\$ 150,000	\$ 100,270	\$ 150,000	\$ 150,000	0.0%	
Service Contracts	1,495	1,495	1,695	1,400	3,194	1,400	1,400	0.0%	
Equipment Rental	301,658	398,218	170,315	175,000	167,213	175,000	175,000	0.0%	
R & M - Equipment	97,277	127,437	47,144	30,000	59,314	30,000	30,000	0.0%	
Ice Chemicals	248,196	307,648	240,907	160,000	350,061	200,000	200,000	25.0%	
Maintenance Materials	0	0	0	40,000	0	0	0	-100.0%	
Machinery & Equipment	0	0	0	31,600	8,790	31,600	31,600	0.0%	
Total Snow & Ice	\$ 788,613	\$ 1,079,783	\$ 648,000	\$ 588,000	\$ 688,841	\$ 588,000	\$ 588,000	0.0%	

Street Lighting (424)									
Electricity	\$ 89,985	\$ 81,136	\$ 66,705	\$ 90,000	\$ 20,351	\$ 90,000	\$ 90,000	0.0%	
R & M Equipment	16,023	25,341	45,626	15,000	27,826	15,000	15,000	0.0%	
Total Street Lighting	\$ 106,008	\$ 106,477	\$ 112,331	\$ 105,000	\$ 48,177	\$ 105,000	\$ 105,000	0.0%	

Tree Department (428)									
Salaries	\$ 201,259	\$ 239,421	\$ 224,072	\$ 237,598	\$ 146,977	\$ 246,271	\$ 189,799	-20.1%	
Overtime		0	14,818	5,000	4,952	5,000	5,000	0.0%	
Longevity	1,100	1,150	1,150	1,150	1,150	1,150	1,150	0.0%	

Town of Dracut
Fiscal Year 2025 Budget
General Fund Expenditures

Department/Description	FY2021 Expended	FY2022 Expended	FY2023 Expended	FY2024 Budget	FY2024 Expended a/o 2/23/24	FY2025 Department Request	FY2025 Town Manager Request	% Chg Prior Year
Electricity	2,558	4,228	2,769	0	0	0	0	0.0%
Heating Gas	2,345	3,199	2,740	0	0	0	0	0.0%
Water Charges	400	399	252	0	0	0	0	0.0%
Sewer Charges	600	750	600	0	0	0	0	0.0%
R & M - Auto/Truck	1,184	10,265	2,333	5,500	6,599	5,500	5,500	0.0%
Service Contracts	27,520	13,400	3,400	15,000	7,000	15,000	10,000	-33.3%
Custodial Supplies	1,877	424	1,116	3,300	350	3,300	2,300	-30.3%
R & M - Equipment	4,891	2,684	2,437	4,000	3,702	4,000	4,000	0.0%
Chemicals	613	200	190	2,000	100	2,000	1,000	-50.0%
Small Tools & Supplies	1,567	2,136	259	3,300	1,072	3,300	3,300	0.0%
Uniforms & Accessories	3,071	5,222	5,139	5,000	4,746	5,000	5,000	0.0%
Machinery & Equipment	1,086	3,022	1,030	1,500	1,500	1,500	1,500	0.0%
Total Tree Department	\$ 250,071	\$ 286,499	\$ 262,305	\$ 283,348	\$ 178,148	\$ 292,021	\$ 228,549	-19.3%

Vehicle Maintenance (429)								
	\$ 181,109	\$ 191,928	\$ 198,045	\$ 189,904	\$ 120,516	\$ 197,420	\$ 197,420	4.0%
Overtime	0	0	4,306	3,000	3,494	3,000	1,500	-50.0%
Longevity	2,050	2,050	2,150	1,000	1,000	1,000	1,000	0.0%
R & M - Auto/Truck	44,862	343,750	59,103	63,000	57,822	63,000	63,000	0.0%
Service Contracts	80	520	595	0	0	0	0	0.0%
Employee Training	0	150	0	0	0	0	0	0.0%
R & M - Equipment	4,049	86,543	10,706	14,300	4,600	14,300	14,300	0.0%
Vehicle & Equipment Inspection	0	0	9,930	16,000	8,545	16,000	16,000	0.0%
Vehicle - Fuel	142,447	260,520	279,097	195,000	211,441	260,000	260,000	33.3%
Small Tools & Supplies	9,329	14,199	9,516	12,300	11,311	12,300	12,300	0.0%

Town of Dracut
Fiscal Year 2025 Budget
General Fund Expenditures

Department/Description	FY2021 Expended	FY2022 Expended	FY2023 Expended	FY2024 Budget	FY2024 Expended a/o 2/23/24	FY2025 Department Request	FY2025 Town Manager Request	% Chg Prior Year
Uniforms & Accessories	4,975	4,926	6,027	5,000	4,925	5,000	5,000	0.0%
Total Vehicle Maintenance	\$ 388,901	\$ 904,587	\$ 579,476	\$ 499,504	\$ 423,655	\$ 572,020	\$ 570,520	14.2%

<i>Solid Waste</i>									
Salaries	\$ 6,962	\$ 8,196	\$ 20,250	\$ 11,000	\$ 5,911	\$ 12,100	\$ 12,100		10.0%
Trash Collection	2,429,709	2,463,876	2,855,097	3,145,000	1,769,044	3,533,105	3,463,105		10.1%
Other Professional Services	15,853	15,088	21,708	40,000	0	40,000	15,000		-62.5%
Total Solid Waste	\$ 2,452,523	\$ 2,487,160	\$ 2,897,055	\$ 3,196,000	\$ 1,774,955	\$ 3,585,205	\$ 3,490,205		9.2%

<i>Cemetery Division (491)</i>									
Salaries	\$ 58,656	\$ 70,377	\$ 54,578	\$ 54,829	\$ 34,294	\$ 56,689	\$ 56,689		3.4%
Overtime	0	0	1,116	500	611	500	500		0.0%
Electricity/Heating Oil	2,028	4,664	4,670	0	0	0	0		0.0%
R & M - Auto/Truck	28	1,623	1,713	2,500	500	2,500	2,500		0.0%
Custodial Supplies	138	3	0	0	0	0	0		0.0%
R & M - Equipment	220	560	712	2,500	1,000	2,500	0		-100.0%
Maintenance Materials	631	365	1,061	1,800	687	1,800	1,800		0.0%
Small Tools & Supplies	200	698	432	2,500	1,135	2,500	0		-100.0%
Uniforms and Accessories	0	0	1,781	1,000	2,050	1,000	1,000		0.0%
Other Improvements	0	0	1,767	2,500	426	2,500	1,500		-40.0%
Machinery & Equipment	0	0	15,046	3,800	0	3,800	3,800		0.0%
Total Cemetery Division	\$ 61,900	\$ 78,291	\$ 82,875	\$ 71,929	\$ 40,702	\$ 73,789	\$ 67,789		-5.8%

Total Public Works	\$ 5,768,294	\$ 6,745,414	\$ 6,266,470	\$ 6,426,345	\$ 4,041,870	\$ 6,939,946	\$ 6,740,574	4.89%
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<i>Board of Health (510)</i>									
Salaries	\$ 165,013	\$ 216,274	\$ 221,463	\$ 224,133	\$ 142,238	\$ 231,698	\$ 221,698		-1.1%

Town of Dracut
Fiscal Year 2025 Budget
General Fund Expenditures

Department/Description	FY2021 Expended	FY2022 Expended	FY2023 Expended	FY2024 Budget	FY2024 Expended a/o 2/23/24	FY2025 Department Request	FY2025 Town Manager Request	% Chg Prior Year
Part-Time Salaries	13,750	9,067	0	5,000	0	5,000	0	-100.0%
Overtime Salaries	0	0	934	2,000	1,033	2,000	0	-100.0%
Longevity	0	0	1,200	1,250	1,250	1,250	1,250	0.0%
Service Contracts	0	1,250	860	3,000	0	3,000	500	-83.3%
Advertising	0	342	0	300	0	300	300	0.0%
Board of Health - OPIOID	0	0	0	6,000	3,427	6,000	6,000	0.0%
Printing & Binding	455	656	525	700	0	700	700	0.0%
Office Supplies	985	896	720	900	278	900	900	0.0%
Testing Materials	0	0	800	300	750	800	800	166.7%
Medical Supplies	6,174	1,128	4,548	7,500	4,808	7,500	5,000	-33.3%
Small Tools & Supplies	500	0	265	500	135	500	500	0.0%
Mileage Reimbursement	2,166	3,037	3,611	4,000	1,337	4,000	4,000	0.0%
Dues & Publications	100	394	100	500	900	500	500	0.0%
Miscellaneous	241	609	325	400	116	400	400	0.0%
Total Board of Health	\$ 189,383	\$ 233,652	\$ 235,351	\$ 256,483	\$ 156,271	\$ 264,548	\$ 242,548	-5.4%

Council on Aging (541)									
Salaries	\$ 194,091	\$ 216,795	\$ 225,975	\$ 239,391	\$ 125,929	\$ 232,020	\$ 232,020	-3.1%	
Part-Time Salaries	67,736	71,850	51,401	43,440	20,926	45,940	45,940	5.8%	
Electricity	4,888	5,460	6,322	0	0	0	0	0.0%	
Heating Gas	7,801	4,298	814	0	0	0	0	0.0%	
Water and Sewer Charges	841	889	656	0	0	0	0	0.0%	
Sewer Charge	639	600	603	0	0	0	0	0.0%	
R & M - Auto/Truck	19,674	5,641	4,456	5,000	1,489	5,000	2,500	-50.0%	
Service Contracts	7,308	15,527	11,189	11,400	6,625	11,400	8,000	-29.8%	

Town of Dracut
Fiscal Year 2025 Budget
General Fund Expenditures

Department/Description	FY2021 Expended	FY2022 Expended	FY2023 Expended	FY2024 Budget	FY2024 Expended a/o 2/23/24	FY2025 Department Request	FY2025 Town Manager Request	% Chg Prior Year
Custodial & Housekeeping	2,113	3,385	3,670	0	0	0	0	0.0%
Other Professional Fees	0	1,293	199	0	0	0	0	0.0%
Telephone	4,611	4,329	3,585	4,900	1,963	4,900	4,900	0.0%
Postage	196	487	126	0	0	0	0	0.0%
Office Supplies	1,115	7,950	1,376	1,000	321	1,400	1,400	40.0%
Custodial Supplies	1,414	7,666	15,136	5,000	4,187	5,000	4,000	-20.0%
Mileage Reimbursement	624	461	49	500	0	500	500	0.0%
Miscellaneous	302	5,411	925	470	48	470	470	0.0%
Total Council on Aging	\$ 313,352	\$ 352,043	\$ 326,483	\$ 311,101	\$ 161,488	\$ 306,630	\$ 299,730	-3.7%

Veteran Services (543)									
Salaries	\$ 56,801	\$ 54,507	\$ 53,410	\$ 58,276	\$ 37,208	\$ 61,477	\$ 61,477	5.5%	
Service Contracts	0	0	2,289	500	0	500	500	0.0%	
Telephone	558	903	510	900	652	900	900	0.0%	
Office Supplies	60	573	1,976	600	223	200	200	-66.7%	
Mileage Reimbursement	0	0	574	900	466	900	0	-100.0%	
Dues & Publications	0	0	0	0	0	300	300	0.0%	
Veterans Benefits	136,690	116,796	114,387	155,000	65,388	155,000	135,000	-12.9%	
Total Veteran Services	\$ 194,110	\$ 172,779	\$ 173,146	\$ 216,176	\$ 103,938	\$ 219,277	\$ 198,377	-8.2%	
Total Human Services	\$ 696,844	\$ 758,474	\$ 734,980	\$ 783,760	\$ 421,697	\$ 790,455	\$ 740,656	-5.50%	

Library (610)									
Salaries	\$ 375,988	\$ 385,240	\$ 429,141	\$ 443,899	\$ 284,074	\$ 467,621	\$ 467,621	5.3%	
Part-Time Salaries	134,744	161,984	156,614	186,994	101,495	199,206	199,206	6.5%	
Longevity	1,700	1,700	3,500	3,500	2,650	3,500	3,500	0.0%	

Town of Dracut
Fiscal Year 2025 Budget
General Fund Expenditures

Department/Description	FY2021 Expended	FY2022 Expended	FY2023 Expended	FY2024 Budget	FY2024 Expended a/o 2/23/24	FY2025 Department Request	FY2025 Town Manager Request	% Chg Prior Year
Electricity	17,297	23,758	20,002	22,550	9,505	22,550	22,550	0.0%
Heating Gas	14,634	14,821	14,401	13,000	7,202	13,000	13,000	0.0%
Water Charges	2,800	2,933	4,035	3,200	1,700	3,200	3,200	0.0%
Sewer Charges	893	886	984	900	0	900	900	0.0%
Service Contracts	71,904	80,300	58,478	67,342	54,678	74,826	74,826	11.1%
Custodial & Housekeeping	766	3,096	2,662	2,500	1,927	2,500	2,500	0.0%
Telephone	1,744	1,843	1,757	2,000	2,000	2,000	2,000	0.0%
Postage	230	256	27	200	132	200	200	0.0%
Office Supplies	746	2,160	1,766	1,693	1,374	1,693	1,693	0.0%
Computer Supplies	447	226	0	300	0	300	300	0.0%
Custodial /Bldg. R&M	1,215	41,323	28,471	2,000	8,451	2,000	2,000	0.0%
Supplies	2,833	2,760	4,548	5,500	2,989	5,500	5,500	0.0%
Programming	0	0	1,259	2,500	2,086	2,500	2,500	0.0%
Mileage Reimbursement	0	47	562	1,000	46	1,000	1,000	0.0%
Dues & Publications	94,545	109,269	115,963	115,000	121,344	115,000	82,745	-28.0%
Total Library	\$ 722,487	\$ 832,601	\$ 844,168	\$ 874,078	\$ 601,653	\$ 917,497	\$ 885,242	1.3%

Recreation (630)									
Salaries	\$ 57,317	\$ 63,851	\$ 65,819	\$ 96,790	\$ 72,776	\$ 94,952	\$ 94,952	\$ 94,952	-1.9%
Part-Time Salaries	0	4,065	11,285	10,000	3,120	10,000	10,000	10,000	0.0%
Longevity	425	850	0	0	0	0	0	0	0.0%
Service Contracts	4,200	2,345	4,117	4,200	4,450	4,200	4,200	4,200	0.0%
Property Rental	116	5,874	7,725	3,500	4,402	3,500	3,500	3,500	0.0%
Employee Training	0	375	75	150	0	150	150	150	0.0%
Printing & Binding	0	0	0	200	0	200	200	200	0.0%

Town of Dracut
Fiscal Year 2025 Budget
General Fund Expenditures

Department/Description	FY2021 Expended	FY2022 Expended	FY2023 Expended	FY2024 Budget	FY2024 Expended a/o 2/23/24	FY2025 Department Request	FY2025 Town Manager Request	% Chg Prior Year
Office Supplies	76	218	39	600	81	600	600	0.0%
Baseball Programs	2,000	2,000	2,000	2,000	0	2,000	2,000	0.0%
Other Summer Events	9,087	8,978	5,235	8,300	1,457	8,300	8,300	0.0%
Fall & Winter Programs	2,157	2,776	3,000	3,000	0	3,000	3,000	0.0%
Mileage Reimbursement	0	0	0	150	0	150	150	0.0%
Dues & Publications	0	0	0	250	0	250	250	0.0%
Other Improvements	7,892	625	550	25,000	0	25,000	10,000	-60.0%
Total Recreation	\$ 83,269	\$ 91,957	\$ 99,844	\$ 154,140	\$ 86,287	\$ 152,302	\$ 137,302	-10.9%

Veteran Organization (631)									
Memorial Day Parade	\$ 1,150	\$ 17,227	\$ 5,491	\$ 10,000	\$ -	\$ 10,000	\$ 5,000	-50.0%	
Total Veterans Organization	\$ 1,150	\$ 17,227	\$ 5,491	\$ 10,000	\$ -	\$ 10,000	\$ 5,000	-50.0%	

Parks (650)									
Part-Time Salaries	\$ -	\$ 10,800	\$ 10,716	\$ 11,000	\$ 11,175	\$ 11,000	\$ -	-100.0%	
Parks Electricity	11,684	9,329	6,424	0	0	0	0	0.0%	
Parks Heating Gas	1,156	1,584	1,385	0	0	0	0	0.0%	
Parks Water Charges	8,835	12,952	12,582	0	0	0	0	0.0%	
Parks Sewer Charges	1,800	1,650	1,800	0	0	0	0	0.0%	
Parks Service Contracts	3,803	3,922	4,410	2,900	3,172	2,900	2,900	0.0%	
Parks Custodial & Housekeeping	0	0	0	0	0	0	0	0.0%	
Parks Custodial Supplies	964	550	224	1,500	897	1,500	500	-66.7%	
Parks R & M - Equipment	9,967	14,428	3,877	5,500	5,866	5,500	5,500	0.0%	
Parks Grounds Maintenance Supplies	4,852	11,360	11,205	9,000	7,040	9,000	9,000	0.0%	
Parks Chemicals	1,066	0	0	2,000	0	2,000	0	-100.0%	

Town of Dracut
Fiscal Year 2025 Budget
General Fund Expenditures

Department/Description	FY2021 Expended	FY2022 Expended	FY2023 Expended	FY2024 Budget	FY2024 Expended a/o 2/23/24	FY2025 Department Request	FY2025 Town Manager Request	% Chg Prior Year
Parks Maintenance Materials	4,033	1,473	1,755	4,500	4,093	4,500	4,500	0.0%
Parks Small Tools & Supplies	2,559	7,752	3,869	1,500	1,911	1,500	1,500	0.0%
Parks Machinery & Equipment	21,420	2,803	0	1,400	0	1,400	0	-100.0%
Total Parks	\$ 72,139	\$ 78,603	\$ 58,247	\$ 39,300	\$ 34,153	\$ 39,300	\$ 23,900	-39.2%

Open Space (651)										
Service Contracts/Permits	\$ -	210	\$ 120	\$ 2,800	\$ -	\$ 2,800	\$ 1,000	-64.3%		
Ground Maintenance. Supplies	0	458	473	500	0	500	500	0.0%		
Small Tools and Supplies	0	2,164	862	1,200	186	1,200	600	-50.0%		
Other Improvements	0	420	519	600	0	600	600	0.0%		
Total Open Space	\$ -	\$ 3,252	\$ 1,974	\$ 5,100	\$ 186	\$ 5,100	\$ 2,700	-47.1%		

Historical Commission (691)										
Part-Time Salaries	\$ 636	\$ 1,684	\$ 1,377	\$ 300	\$ 70	\$ 300	\$ -	-100.0%		
Electricity	2,853	1,676	763	0	0	0	0	0.0%		
Heating Gas	2,895	4,436	3,582	0	0	0	0	0.0%		
Water Charges	509	429	450	0	0	0	0	0.0%		
Sewer Charges	600	600	450	0	0	0	0	0.0%		
Other Professional	555	2,755	0	2,000	2,348	2,000	1,000	-50.0%		
Office Supplies	0	0	30	0	0	0	0	0.0%		
Custodial Supplies	360	0	2,686	1,500	986	1,500	1,000	-33.3%		
Total Historical Commission	\$ 8,408	\$ 11,581	\$ 9,337	\$ 3,800	\$ 3,404	\$ 3,800	\$ 2,000	-47.4%		

Total Culture and Recreation	\$ 887,453	\$ 1,035,221	\$ 1,019,062	\$ 1,086,418	\$ 725,682	\$ 1,127,998	\$ 1,056,143	-2.79%
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Town of Dracut
Fiscal Year 2025 Budget
General Fund Expenditures

Department/Description	FY2021 Expended	FY2022 Expended	FY2023 Expended	FY2024 Budget	FY2024 Expended a/o 2/23/24	FY2025 Department Request	FY2025 Town Manager Request	% Chg Prior Year
Debt Service (710)								
Non-Exempt Principal	\$ 651,620	\$ 929,000	\$ 864,750	\$ 859,500	\$ 661,500	\$ 867,750	\$ 867,750	1.0%
Non-Exempt Interest	426,174	398,893	479,853	450,010	344,034	411,203	411,203	-8.6%
Short Term Interest	5,971	25,835	0	60,000	0	60,000	60,000	0.0%
Exempt Interest	1,029,994	802,120	845,792	751,081	620,044	662,817	662,817	-11.8%
Exempt Principal	1,958,786	2,268,491	2,046,250	2,029,000	1,610,758	1,745,750	1,745,750	-14.0%
Total Debt Service	\$ 4,072,545	\$ 4,424,339	\$ 4,236,645	\$ 4,149,591	\$ 3,236,336	\$ 3,747,519	\$ 3,747,519	-9.7%
Insurance & Benefits								
Medicare & FICA Tax	\$ 630,458	\$ 704,813	\$ 627,541	\$ 800,000	\$ 431,978	\$ 839,644	\$ 825,000	3.1%
Middlesex Retirement System	5,727,650	6,071,234	6,560,528	7,223,000	7,203,874	7,689,843	7,689,843	6.5%
Workers Compensation Insurance	294,432	295,375	328,181	440,000	293,753	470,800	465,000	5.7%
Unemployment Insurance	68,307	71,490	57,246	96,000	39,279	98,880	98,880	3.0%
Administrative Expense	850	2,175	11,963	10,000	2,338	10,000	10,000	0.0%
Health Insurance	9,214,314	8,672,650	9,920,770	11,170,000	7,434,755	12,370,000	12,251,320	9.7%
Employee Wellness	0	0	8,176	10,000	809	10,000	10,000	0.0%
Life Insurance	45,417	50,334	50,176	66,000	37,924	66,000	66,000	0.0%
Dental Insurance	420,000	413,094	384,307	450,000	211,750	480,000	470,000	4.4%
Total Insurance & Benefits	\$ 16,401,428	\$ 16,281,165	\$ 17,948,888	\$ 20,265,000	\$ 15,656,460	\$ 22,035,167	\$ 21,886,043	8.0%
Reserves								
Reserve Salary & Wages	\$ -	\$ -	\$ -	\$ 77,201	\$ -	\$ 247,924	\$ 247,924	221.1%
Sick Leave Buy-Back	183,247	335,661	349,187	500,000	209,606	500,000	500,000	0.0%
Contingency - Reserves	0	0	0	335,000	0	335,000	335,000	0.0%
Total Reserves & Transfers	\$ 183,247	\$ 335,661	\$ 349,187	\$ 912,201	\$ 209,606	\$ 1,082,924	\$ 1,082,924	18.7%
Total General Fund Budget	\$ 80,409,323	\$ 84,123,668	\$ 89,629,500	\$ 96,808,079	\$ 58,095,262	\$ 101,507,651	\$ 100,050,415	3.35%

Town of Dracut
Fiscal Year 2025 Budget
General Fund Expenditures

Department/Description	FY2021 Expended	FY2022 Expended	FY2023 Expended	FY2024 Budget	FY2024 Expended a/o 2/23/24	FY2025 Department Request	FY2025 Town Manager Request	% Chg Prior Year
<i>State Assessments & Charges</i>								
Special Education Assessment	\$ 11,266	\$ 11,308	\$ 13,827	\$ 14,380	\$ 7,136	\$ 7,125	\$ 7,125	-50.5%
Mosquito Control Projects	73,998	76,476	78,409	78,874	46,011	84,602	84,602	7.3%
Air Pollution Control	9,076	9,299	9,595	9,920	5,789	10,168	10,168	2.5%
RMV Non-Renewal Surcharge	32,280	21,140	29,080	29,080	16,968	31,580	31,580	8.6%
School Choice Assessment	275,190	286,247	387,072	423,451	240,528	372,889	372,889	-11.9%
Charter School Assessment	3,244,679	3,402,297	3,738,947	3,548,661	2,175,274	4,006,779	4,006,779	12.9%
LRTA Assessment	219,827	221,819	228,252	235,188	137,200	239,482	239,482	1.8%
Total State Assessments Charges	\$ 3,866,316	\$ 4,028,586	\$ 4,485,182	\$ 4,339,554	\$ 2,628,906	\$ 4,752,625	\$ 4,752,625	9.5%
Total Expenses with Assessments	\$ 84,275,639	\$ 88,152,254	\$ 94,114,682	\$ 101,147,633	\$ 60,724,168	\$ 106,260,276	\$ 104,803,040	3.61%
<i>Other Expenses & Transfers</i>								
School Offsets	\$ 106,000	\$ 108,688	\$ 91,809	\$ 70,774	\$ 70,774	\$ 80,224	\$ 80,224	13.4%
Library Offsets	55,333	59,639	73,973	80,645	80,645	81,919	81,919	1.6%
Overlay	37,183	404,254	251,162	262,340	262,340	262,340	262,340	0.0%
Chapter 90 Roads	521,099	787,700	815,467	818,362	818,362	818,362	818,362	0.0%
Articles Transfer other Funds	342,693	917,833	592,600	90,000	90,000	0	0	-100.0%
Articles Transfer from Free Cash	2,625,400	2,426,837	4,147,625	3,098,000	3,098,000	0	0	-100.0%
Solar Panel Article	0	0	0	2,350,000	2,350,000	0	0	-100.0%
Loon Hill Police Station Gate	0	0	0	11,800	11,800	0	0	-100.0%
Trans to Equipment Stabilization Fund		403,500	500,000	0	0	0	0	0.0%
Snow Deficit	0	0	0	0	0	0	0	0.0%
Total Other Expenses	\$ 3,687,708	\$ 5,108,451	\$ 6,472,636	\$ 6,781,921	\$ 6,781,921	\$ 1,242,845	\$ 1,242,845	-81.7%
Total All General Fund Expenses	\$ 87,963,347	\$ 93,260,705	\$ 100,587,318	\$ 107,929,554	\$ 67,506,089	\$ 107,503,121	\$ 106,045,885	-1.75%

Enterprise Funds
&
Community
Preservation

Town of Dracut
Fiscal Year 2025 Budget
Enterprise & Community Preservation Expenditures

Department/Description	FY2021 Expended	FY2022 Expended	FY2023 Expended	FY2024 Budget	FY2024 Expended a/o 2/23/24	FY2025 Department Request	FY2025 Town Manager Request	% Chg Prior Year
<i>Community Preservation</i>								
Salaries	\$ 4,210	\$ 326	\$ 13,362	\$ 24,981	\$ -	\$ 15,000	\$ 15,000	-40.0%
Advertising	0	0	0	1,000	249	1,000	1,000	0.0%
Appraisals, Studies & Surveys	5,179	23,650	2,048	30,000	0	25,000	25,000	-16.7%
Dues and Publications	3,500	4,350	4,350	5,000	4,350	5,000	5,000	0.0%
Long Term Principal Debt Payments	122,775	412,000	410,000	410,000	375,000	405,000	405,000	-1.2%
Long Term Interest Debt Payments	57,796	175,065	154,515	134,015	71,695	113,990	113,990	-14.9%
Transfer to Capital Projects	178,500	163,210	380,000	895,000	895,000	0	0	-100.0%
Transfer to Capital Projects - Prior Year	0	0	0	20,000	20,000	0	0	-100.0%
Transfer Reserve - Prior Year	0	0	0	45,000	45,000	0	0	-100.0%
Transfer to Reserve	178,630	224,290	225,810	139,000	139,000	0	0	-100.0%
Total Community Preservation	\$ 599,696	\$ 1,002,891	\$ 1,190,085	\$ 1,703,996	\$ 1,550,294	\$ 564,990	\$ 564,990	-66.84%
<i>Sewer Enterprise</i>								
Salaries	\$ 195,878	\$ 270,336	\$ 217,611	\$ 270,799	\$ 175,343	\$ 279,155	\$ 279,155	3.1%
Overtime	0	0	3,284	5,000	487	2,000	2,000	-60.0%
Longevity	638	1,050	1,050	1,200	1,050	1,250	1,250	4.2%
Electricity	40,990	41,329	43,611	43,000	29,693	46,000	46,000	7.0%
Heating Gas	3,077	7,549	4,293	6,500	2,493	6,500	6,500	0.0%
Flow Charges	1,362,337	1,896,349	2,056,778	2,200,000	2,388,443	2,600,000	2,600,000	18.2%
R&M Auto/Truck	3,492	1,141	3,116	2,500	560	2,500	2,500	0.0%
Service Contracts	206,051	217,661	231,440	220,000	66,482	240,000	240,000	9.1%
Advertising	0	0	126	1,000	0	100	100	-90.0%
Bank Service Charges	41,234	38,204	35,149	65,000	32,030	55,000	55,000	-15.4%
Telephone	10,974	9,360	9,126	9,800	5,696	10,000	10,000	2.0%

Town of Dracut
Fiscal Year 2025 Budget
Enterprise & Community Preservation Expenditures

Department/Description	FY2021 Expended	FY2022 Expended	FY2023 Expended	FY2024 Budget	FY2024 Expended a/o 2/23/24	FY2025 Department Request	FY2025 Town Manager Request	% Chg Prior Year
Postage	14,255	15,252	16,926	18,000	11,173	20,000	20,000	11.1%
Printing & Binding	9,346	12,284	11,147	10,000	5,579	12,000	12,000	20.0%
Office Supplies	435	817	1,411	1,500	508	1,500	1,500	0.0%
Vehicle Fuel	2,259	4,345	7,836	4,000	2,713	6,000	6,000	50.0%
Maintenance Materials	31,387	38,843	12,656	60,000	16,470	40,000	40,000	-33.3%
Mileage Reimbursements	809	487	0	1,500	0	200	200	-86.7%
Miscellaneous	630	330	2,224	1,500	502	1,500	1,500	0.0%
Other Improvements	39,320	6,600	2,287	75,000	0	60,000	60,000	-20.0%
Capital Improvements	0	18,123	0	75,000	0	50,000	50,000	-33.3%
Long Term Debt Payments	1,303,033	1,267,000	1,219,500	817,000	694,000	782,000	782,000	-4.3%
MWPAT Bond Principal Payments	1,983,558	2,025,055	2,067,421	2,110,672	2,110,672	2,154,832	2,154,832	2.1%
Long Term Interest Debt Payments	204,466	197,504	162,978	126,068	100,218	97,130	97,130	-23.0%
MWPAT Bond Interest	549,295	509,393	498,085	427,380	427,067	384,609	384,609	-10.0%
Short Term Interest Debt Payments	0	0	50,000	50,000	0	0	0	-100.0%
Transfer Capital Project	0	(54,086)	1,060,000	500,000	500,000	0	0	-100.0%
Transfer Sewer Stabilization Fund	0	0	500,000	0	0	0	0	0.0%
Transfer to General Fund	195,000	195,000	561,000	840,000	840,000	840,000	840,000	0.0%
Total Sewer Enterprise	\$ 6,198,464	\$ 6,839,128	\$ 8,779,455	\$ 7,942,419	\$ 7,411,179	\$ 7,692,276	\$ 7,692,276	-3.1%

Town of Dracut
Fiscal Year 2025 Budget
Enterprise & Community Preservation Expenditures

Department/Description	FY2021 Expended	FY2022 Expended	FY2023 Expended	FY2024 Budget	FY2024 Expended a/o 2/23/24	FY2025 Department Request	FY2025 Town Manager Request	% Chg Prior Year
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Water Enterprise									
Salaries	\$ 66,028	\$ 52,997	\$ 91,805	\$ 25,387	\$ 17,160	\$ 46,526	\$ 46,526	83.3%	
Overtime Salaries	0	0	0	3,000	0	1,500	1,500	-50.0%	
Electricity	22,572	26,123	10,772	23,000	6,251	26,000	26,000	13.0%	
Heating Oil	0	0	0	500	0	0	0	-100.0%	
Heating Gas	698	681	751	500	405	1,000	1,000	100.0%	
Charges	1,146,854	1,078,735	732,814	1,220,000	786,561	1,300,000	1,300,000	6.6%	
Service Contracts	56,283	116,532	197,263	170,000	117,541	210,000	210,000	23.5%	
Advertising	142	210	0	2,500	0	1,000	1,000	-60.0%	
Telephone	1,511	1,177	1,140	1,500	780	1,500	1,500	0.0%	
Office Supplies	38	400	195	0	0	0	0	0.0%	
Maintenance Materials	98,336	103,630	43,097	84,500	11,550	84,500	84,500	0.0%	
Machinery/Equipment	0	9,400	59,850	12,000	0	100,000	100,000	733.3%	
Transfer Capital Project	0	0	90,000	0	0	0	0	0.0%	
Transfer to General Fund	100,000	100,000	163,000	191,000	191,000	191,000	191,000	0.0%	
Total Water Enterprise	\$ 1,492,675	\$ 1,489,886	\$ 1,390,686	\$ 1,733,887	\$ 1,131,248	\$ 1,963,026	\$ 1,963,026	13.2%	

Storm Water Enterprise Fund									
Salaries	\$ 153,374	\$ 212,653	\$ 234,322	\$ 226,829	\$ 134,073	\$ 235,808	\$ 235,808	4.0%	
Overtime	0	0	2,815	5,000	1,504	5,000	2,000	-60.0%	
Longevity	0	0	1,750	1,750	1,900	1,000	1,000	-42.9%	
Benefits		4,950	0	0	0	0	0	0.0%	
Service Contracts	228,417	281,157	54,671	135,000	59,750	135,000	105,000	-22.2%	
Advertising	521	166	862	1,500	0	1,500	1,500	0.0%	

Town of Dracut
Fiscal Year 2025 Budget
Enterprise & Community Preservation Expenditures

Department/Description	FY2021 Expended	FY2022 Expended	FY2023 Expended	FY2024 Budget	FY2024 Expended a/o 2/23/24	FY2025 Department Request	FY2025 Town Manager Request	% Chg Prior Year
Training	1,679	0	0	0	0	0	0	0.0%
Telephone	1,435	1,587	1,346	1,000	981	1,000	1,000	0.0%
Office Supplies	16,155	7,456	75	4,000	3,154	2,000	2,000	-50.0%
Computer Supplies	101	4,230	0	3,000	2,535	5,000	5,000	66.7%
Fuel	3,739	5,826	1,500	1,500	0	1,500	1,500	0.0%
Maintenance Materials	15,525	37,962	7,170	50,000	20,759	50,000	40,000	-20.0%
Machinery/Equipment	0	0		0	0	0	0	0.0%
Transfer Capital Project		50,000	70,000	0	0	0	0	0.0%
Total Storm Water	\$ 420,946	\$ 605,988	\$ 374,510	\$ 429,579	\$ 224,655	\$ 437,808	\$ 394,808	-8.1%

PEG Access Enterprise								
DATV Quarterly Fee		\$ 302,674	\$ 533,406	\$ 496,925	\$ 372,694	\$ 480,000	\$ 480,000	-3.4%
Capital Expenses		0		0	0	0		0.0%
Total PEG Access Enterprise	\$ -	\$ 302,674	\$ 533,406	\$ 496,925	\$ 372,694	\$ 480,000	\$ 480,000	-3.4%
Total Enterprise Funds	\$ 8,112,085	\$ 9,237,675	\$ 11,078,057	\$ 10,602,811	\$ 9,139,776	\$ 10,573,110	\$ 10,530,110	-0.69%

Town FTE
&
Department
Descriptions

Town of Dracut - Town Employees Staffing

Department/Description	FY2023			FY2024			FY2025		
	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	2	1	3	2	0	2	2	0	2
Human Resources	1	0	1	1	0	1	1	0	1
Informational Technology	2	0	2	2	0	2	2	0	2
Town Clerk	4	0	4	4	0	4	4	0	4
Planning Board/Conservation	2	0	2	3	0	3	2	0	2
Building Maintenance	5	4	9	6	3	9	5	3	8
Police Department	49	3	52	52	4	56	51	4	55
<i>Chief & Deputy Chief</i>	2	0	2	2	0	2	2	0	2
<i>Police Officers</i>	44	0	44	47	0	47	47	0	47
<i>Office Staff</i>	3	3	6	3	4	7	2	4	6
Fire Department	44	0	44	45	0	45	44	0	44
<i>Chief & Deputy Chief</i>	3	0	3	4	0	4	3	0	3
<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	4	0	4	4	0	4	4	0	4
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	2	0	2	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	3	0	3
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	4	10	7	3	10	7	2	9
Recreation	2	0	2	2	0	2	2	0	2
Veteran Services	1	0	1	1	0	1	1	0	1
Library	8	13	21	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	184	27	211	190	25	215	185	24	209

Town of Dracut Massachusetts - FY2025 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 - FY2025 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 - FY2025 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 - FY2025 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 - FY2025 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 - FY2025 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 - FY2025 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 - FY2025 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 - FY2025 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
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	\$ 16,621,550	\$ 3,755,856	\$ 20,377,406

Town of Dracut
Debt Schedule Principal & Interest

Non-Exempt Principal			
Fiscal Year	Principal	Interest	Total P&I
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	\$ 10,753,750	\$ 2,567,563	\$ 13,321,313

Town of Dracut
Debt Schedule Principal & Interest

Community Preservation			
Fiscal Year	Principal	Interest	Total P&I
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	\$ 2,638,000	\$ 403,830	\$ 3,041,830

Town of Dracut
Debt Schedule Principal & Interest

Sewer Enterprise			
Fiscal Year	Principal	Interest	Total P&I
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	\$ 22,593,865	\$ 2,370,721	\$ 24,964,586

Town of Dracut
Debt Schedule Principal & Interest

All Debt			
Fiscal Year	Principal	Interest	Total P&I
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	\$ 52,607,165	\$ 9,097,969	\$ 61,705,134

Town of Dracut
Debt Schedule Principal & Interest

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

Library Refunding	08/19/15	2025	62,000	1,860	63,860
Police Station Refunding	08/19/15	2026	429,000	17,400	446,400
High School	09/18/18	2039	1,561,000	368,644	1,929,644
Fire Station	10/15/20	2041	3,380,000	690,675	4,070,675
High School Refunding	04/22/21	2034	9,124,250	2,275,931	11,400,181
Greater Lowell Technical High School		2037	2,065,300	401,346	2,466,646

Exempt Dept Total

\$ 16,621,550 \$ 3,755,856 \$ 20,377,406

Non-Exempt Principal

Salt Shed Refunding	08/19/15	2025	2,000	60	2,060
Police Station Refunding	08/19/15	2026	141,000	6,240	147,240
Town Hall	08/19/15	2036	780,000	152,019	932,019
Public Safety Communications Improvements	08/19/15	2030	120,000	10,575	130,575
Fire Station Construction	10/15/20	2041	1,360,000	279,600	1,639,600
School Design	10/15/20	2041	255,000	52,425	307,425
Englesby Elementary School Roof	10/15/20	2041	1,000,000	203,700	1,203,700
Brookside Elementary School Roof	10/15/20	2041	1,255,000	256,125	1,511,125
Fields I	10/15/20	2035	240,000	38,300	278,300
Fields II	10/15/20	2036	70,000	10,725	80,725
Salt Shed Refunding	04/22/21	2034	81,500	20,300	101,800
Town Hall Refunding	04/22/21	2034	3,710,000	980,250	4,690,250
Canney Land Refunding	04/22/21	2027	9,250	644	9,894
Fire Station Construction	03/31/22	2042	845,000	297,400	1,142,400
School Pedestrian & Traffic Improvements	03/31/22	2037	885,000	259,200	1,144,200

Non-Exempt Debt Total

\$ 10,753,750 \$ 2,567,563 \$ 13,321,313

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	\$ 68,000	\$ 3,030	\$ 71,030
Fields I	10/15/20	2034	35,000	5,475	40,475
Fields II	10/15/20	2031	2,535,000	395,325	2,930,325
Community Preservation Total			\$ 2,638,000	\$ 403,830	\$ 3,041,830

Sewer

Mass Clean Water Trust 05-03	12/14/06	2027	\$ 289,013	\$ 8,747	\$ 297,760
Mass Clean Water Trust 05-03 A	12/18/07	2028	56,263	2,279	58,542
Mass Clean Water Trust 07-26	03/18/09	2029	780,217	39,635	819,852
Mass Clean Water Trust 08-15	07/08/10	2031	814,088	58,288	872,376
Mass Clean Water Trust 07-26A	06/06/12	2031	3,390,389	242,730	3,633,119
Mass Clean Water Trust 08-18	06/06/12	2031	3,474,853	286,390	3,761,243
Mass Clean Water Trust 10-01A	05/22/13	2033	142,361	14,644	157,005
Sewer Refunding	12/01/14	2025	430,000	12,900	442,900
Mass Clean Water Trust 11-08	05/14/15	2033	2,162,233	222,418	2,384,651
Sewer Refunding	08/19/15	2027	343,000	20,310	363,310
Sewer Bond	08/19/15	2036	430,000	82,100	512,100
Mass Clean Water Trust 13-24	02/11/16	2036	3,054,002	412,653	3,466,655
Mass Clean Water Trust 08-18A	02/11/16	2030	8,899	634	9,533
Mass Clean Water Trust 12-11	12/16/16	2035	5,547,655	689,552	6,237,207
Mass Clean Water Trust 13-24A	04/13/17	20337	126,893	18,528	145,421
Sewer	09/18/18	2039	34,000	7,463	41,462
Sewer Refunding	09/18/18	2031	930,000	109,450	1,039,450
Sewer Refunding	04/22/21	2034	580,000	142,000	722,000
Sewer Total			\$ 22,593,866	\$ 2,370,721	\$ 24,964,586
Total Debt - Town of Dracut			\$ 52,607,166	\$ 9,097,970	\$ 61,705,135

Special Revenue
&
Trust Funds
and
Descriptions

Town of Dracut

Special Revenue and Trust Funds

Fund	Source	Purpose	Non-Expendable Amount	FY23 Beginning Balance	FY23 Revenues	FY23 Expended	FY23 Ending Balance	FY24 Revenue 02/28/2024	FY24 Expenditures 02/28/2024	FY24 Ending 02/28/2024
Capital Improvement Fund	Sale of Assets	Capital Expenses	\$ -	\$ 24,750	\$ 46,332	\$ (2,736)	\$ 68,345			\$ 68,345
Cemetery Trust Fund	Lot Sales	Cemetery Improvements	205,000	254,622	2,520	(5,375)	251,767	7,502		259,269
Cheever School Fund	Donations/Interest	Impact in School	1,500	1,984	42		2,026			2,026
Compost Bns / Trash Bags	Refuse & Recyclcng	Refuse & Recycling		2,985	1,260	(2,549)	1,696			1,696
Conservation Fund	Donations/Interest	Conservation Land Preservation		1,543	32		1,575			1,575
Conservation Wetlands	Donations/Interest	Conservation Land Preservation		43,214	13,683	(5,000)	51,897	7,702	(5,000)	54,599
Council on Aging Elder Affairs	Commonwealth of Mass	COA Operation Expenses		8,710	94,344	(63,999)	39,055			39,055
Council on Aging Revolving	COA Programs	COA Operations		11,506	34,952	(22,433)	24,025	21,343	(12,873)	32,495
Council on Aging Donations	Gifts/Donations	COA Programs		7,145	5,729	(3,348)	9,526	5,075	(1,000)	13,601
Dracut Arts Fund	Commonwealth of Mass	Arts Programs Grants		27,018	24,285	(21,340)	29,963			29,963
Dog Officer Adoption of Dogs	Donations	Dog Adoptions		824			824			824
Field Maintenance	Fees/Donations	Field Support		18,620	5,000		23,620			23,620
George Hovey Sq Trust	Donations/Interest		5,000	9,574	201		9,775			9,775
Gerald and Wanda Carle Fund	Donations/Interest	Fire Equipment	37,200	46,337	973		47,310			47,310
GH Hovey Trust	Donations/Interest	Pleasant/Hildreth Open Space	2,500	3,011	63		3,074			3,074
Grave Opening	Interment	Cemetery Improvements		145,700	13,250		158,950			158,950
Greater Lowell Senior Trust	Gifts/Donations	COA		9,747	7,500	(13,931)	3,316	8,800	(3,708)	8,408
Hovey Library Trust	Donations/Interest	Library Operations	2,200	2,884	61		2,945			2,945
Hovey Plaza Trust Fund	Donations/Interest	Hovey Field Maintenance		3,185	67		3,252			3,252
Hovey Scholarship Fund	Donations/Interest	Education Scholarships	10,000	18,165	382		18,547			18,547

Town of Dracut

Special Revenue and Trust Funds

Fund	Source	Purpose	Non-Expendable Amount	FY23 Beginning Balance	FY23 Revenues	FY23 Expended	FY23 Ending Balance	FY24 Revenue 02/28/2024	FY24 Expenditures 02/28/2024	FY24 Ending 02/28/2024
Hovey Varnum Park Fund	Donations/Interest	Arlington/Broadway Park Maint.	4,500	8,338	175		8,513			8,513
Kennel Expense Fund	\$1/License	Kennel Expenses		41,052	731		41,783			41,783
Lakeview Park Fund	Donations/Interest	Boule Park Maintenance		49,802	863	(10,651)	40,014			40,014
Library Revolving Fund	Late Book Fees/Fines	Library Operations		33,225	12,789	(12,664)	33,350			33,350
Library State Aid	Commonwealth of Mass	Library Operations		150,837	74,229	(26,275)	198,791			198,791
Old Home Days	Old Home Day	Support Town Events		34,353	685	(2,239)	32,799			32,799
OPEB Trust Fund	Budget	OPEB Funding		593,145	109		593,254	144		593,398
OPIOID Fund	State OPIOID	OPIOD		-	91,846		91,846		(86,756)	5,090
Preschool Tuition	Tuition	School Tuition		278,128	55,115		333,243			333,243
Recreation Revolving	Fees/Registration	Program Support		26,029	231,213	(219,304)	37,938	138,444	(91,550)	84,832
Ride Assessment	State	Road Signs		5,195		728	5,923			5,923
Rose Peabody Curio Fund	Donations/Interest	Preservation/Display of Artifacts	7,800	8,623	181		8,804			8,804
Sale of Cemetery Graves	Lot Sales	Cemetery Improvements		76,502	8,880	(60,100)	25,282	7,650	(32,931)	1
School Private Donations	Gifts/Donations	Misc School		79,372	83,762	(69,486)	93,648	39,972	(15,525)	118,095
School Cafeteria Revolving Fund	State/Federal/Fees	School Support		1,183,391	2,260,737	(1,929,132)	1,514,996	1,254,401	(1,197,243)	1,572,154
School Other Revolving Funds	Fees/Registrations	School Support		44,992	57,895	(52,919)	49,968	11,369	(3,523)	57,814
School Athletic Revolving Fund	Fees/Registrations	Program Support		101,273	143,619	(34,386)	210,505	97,133	(72,873)	234,765
School Preschool Tuition	Fees/Registrations	School Support		278,128	55,115		333,243	37,900	(24,230)	346,913
School Rental of Building	Fees/Registrations	School Support		166,169	108,227	(53,584)	220,812	60,080	(26,321)	254,571
School Parker School Rental	Fees/Registrations	School Support		361,518	231,741	(205,404)	387,855	225,040	(59,583)	553,312

Town of Dracut

Special Revenue and Trust Funds

Fund	Source	Purpose	Non-Expendable Amount	FY23 Beginning Balance	FY23 Revenues	FY23 Expended	FY23 Ending Balance	FY24 Revenue 02/28/2024	FY24 Expenditures 02/28/2024	FY24 Ending 02/28/2024	
School Transporation	Fees/Registrations	School Support		111,798	167,060	(8,582)	270,276	165,023	(9,339)	425,960	
Stabilization - Equipment	Budget/Free Cash	Fire/DPW Equipment		1,166,079	347,338		1,513,417	52,311		1,565,728	
Stabilization - Technology	Budget/Free Cash	Technology/Equipment		107,500	2,256		109,756	2,381		112,137	
Stabilization - Town Hall	Budget/Free Cash	Supplement Debt Payments		1,031,524	17,388	(86,756)	962,156	32,606	(86,756)	908,006	
Stabilization Fund - Education	Free Cash	Schools		342,253	6,360		348,613	6,464		355,077	
Stabilization Fund - Sewer	Sewer Retained Earnings	Sewer Equipment		-	506,516		506,516	18,565		525,081	
Tip Fee Reserve	NESWC - Settlement	Supplemental Solid Waste Budget		132,731	2,785		135,516	2,940		138,456	
Veterans Funds	Gifts/Donations	Veteran's Aid		22,884	445	(2,300)	21,029			21,029	
Total Special Revenue/Trust Funds					\$ 6,692,063	\$ 4,495,557	\$ (2,786,985)	\$ 8,400,635	\$ 2,161,223	\$ (1,710,338)	\$ 8,851,520

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. **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.
3. **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.
4. **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.
5. **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.
6. **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.
7. **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.
8. **Council on Aging Funds** - These funds provide support to the operation of the Council on Aging.
9. **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.

Town of Dracut – Special Revenue & Trust Fund Definitions

10. **G.H. Hovey Scholarship Fund** - Donated in the early 1900's, to provide a resource to provide educational scholarships to Dracut students.
11. **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.
12. **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.
13. **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.
14. **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 an animal kennel. The Town is constrained by State Law to no more than \$1.00 fee for this expense.
15. **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 open space in the Navy Yard section of Town, the most densely settled area of the community.
16. **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.
17. **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 expenditures of the Library budget. There were no direct expenditures charged to the account, it was treated as a straight revenue.
18. **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

Town of Dracut – Special Revenue & Trust Fund Definitions

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.

19. **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.
20. **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.
21. **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.
22. **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 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.

Town of Dracut – Special Revenue & Trust Fund Definitions

23. **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.
24. **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.
25. **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.
26. **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.
27. **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 FY2024	FY2025	FY2026	FY2027	FY2028
Community Preservation							
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				
Construction Cost Beaver Brook Farm	\$ -	CPA					
Construction Cost Tennis and Pickleball Courts	\$ -	CPA					
Monahan Park Fence Replacement	\$ 100,000	CPA			\$ 100,000		
Dillon McAnespie Park Shade Structure	\$ 25,000	CPA			\$ 25,000		
Total Community Preservation	\$ 1,040,000		\$ 915,000	\$ -	\$ 125,000	\$ -	\$ -
Town ARPA Funds							
Tally Ho Road Design and Construction	\$ 982,518	ARPA	\$ 982,518				
Saw Mill Drive Culverts Design and Construction	\$ 1,200,000	ARPA	\$ 1,200,000				
Lakeview Ave Culvert Design and Construction	\$ 2,500,000	ARPA	\$ 2,500,000				
Library HVAC Replacement	\$ 126,000	ARPA	\$ 126,000				
Retaining Wall Helen Drive Design and Construction	\$ 975,656	ARPA	\$ 975,656				
Parker Road Bridge Design	\$ 21,700	ARPA	\$ 21,700				
Veterans Park Sidealk Repairs	\$ 79,655	ARPA	\$ 79,655				
Complete Street Engineering EV Partners	\$ 85,700	ARPA	\$ 85,700				
Police Air Cooled Chiller Replacement and Heat Pump	\$ 145,000	ARPA	\$ 145,000				
Library Boiler Replacement	\$ 246,000	ARPA	\$ 246,000				
Training Room, Roll Call & Conference Room Tech. Upgrades	\$ 80,000	ARPA	\$ 80,000				
Fire station - Main Replacement Roof	\$ 125,000	ARPA	\$ 125,000				
IT Replacement Computers and Laptops Windows	\$ 45,000	ARPA	\$ 45,000				
Fire Station #2 - Flooring	\$ 35,000	ARPA	\$ 35,000				
DPW Dump Truck - Lease Payment	\$ 200,000	ARPA	\$ 200,000				
Total ARPA Funds	\$ 6,847,229		\$ 6,847,229	\$ -	\$ -	\$ -	\$ -

TOWN OF DRACUT
FY2024 - FY2028 Capital Plan Schedule

Capital Description	Estimated Amount	Funding Source	Final FY2024	FY2025	FY2026	FY2027	FY2028
Department of Public Works & Stormwater							
DPW Dump Truck - Lease Payment	\$ 205,000	Free Cash	\$ 205,000				
Roads Resurfacing & Hardscape Improvements	\$ 200,000	Free Cash	\$ 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				
Carrick Park Retaining Wall & Staircase	\$ 150,000	Free Cash				\$ 150,000	
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	\$ 4,000,000	Bond/Grant					\$ 4,000,000
Total DPW & Stormwater	\$ 9,970,000		\$ 820,000	\$ -	\$ -	\$ 150,000	\$ 9,000,000
Schools							
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	\$ 100,000,000	Bond/MSBA			\$ 100,000,000		
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 FY2024	FY2025	FY2026	FY2027	FY2028
Maintenance Department Utility Truck	\$ 70,000	Free Cash				\$ 70,000	
Total Schools	\$ 125,548,400		\$ 14,085,400	\$ -	\$ 111,220,000	\$ 243,000	\$ -

Fire Department							
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	\$ 735,000		\$ 660,000	\$ -	\$ -	\$ 75,000	\$ -

Police							
Marked Police Vehicles - Replacement	\$ 200,000	Free Cash	\$ 200,000				
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				
Specialty Utility Vehicle - (New Fleet)	\$ 35,000	Free Cash					\$ 35,000
Class A Dress Uniforms	\$ 70,000	Free Cash					\$ 70,000
Total Police	\$ 503,000		\$ 398,000	\$ -	\$ -	\$ -	\$ 105,000

TOWN OF DRACUT
FY2024 - FY2028 Capital Plan Schedule

Capital Description	Estimated Amount	Funding Source	Final FY2024	FY2025	FY2026	FY2027	FY2028
Library							
Library Roof Replacement	\$ 100,000	Free Cash	\$ 100,000				
Library Carpet Replacement	\$ 200,000	Free Cash				\$ 200,000	
Total Library	\$ 300,000		\$ 100,000	\$ -	\$ -	\$ 200,000	\$ -
Sewer & Water							
Sewer Pipe Lining	\$ 2,000,000	Retained Earnings	\$ 500,000	\$ -	\$ 1,000,000	\$ 500,000	
Total Sewer	\$ 2,000,000		\$ 500,000	\$ -	\$ 1,000,000	\$ 500,000	\$ -
Other Departments							
Election & Registration Equipment - Town Clerk	\$ 30,000	Free Cash	\$ 30,000				
Town Equipment - Building Copiers	\$ 65,000	Free Cash	\$ 65,000				
Total Other Departments	\$ 95,000		\$ 95,000	\$ -	\$ -	\$ -	\$ -
Total Funding Allocation							
Free Cash	\$ 5,412,000		\$ 3,319,000	\$ -	\$ 1,320,000	\$ 668,000	\$ 105,000
Other Funds (i.e. Equipment Stabilization and Articles)	\$ 514,000		\$ 514,000	\$ -	\$ -	\$ -	\$ -
Water Retained Earnings	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
Sewer Retained Earnings	\$ 2,000,000		\$ 500,000	\$ -	\$ 1,000,000	\$ 500,000	
Community Preservation	\$ 1,040,000		\$ 915,000	\$ -	\$ 125,000	\$ -	\$ -
ARPA Funds	\$ 6,847,229		\$ 6,847,229	\$ -	\$ -	\$ -	\$ -
Grant & E-Reimb School & Federal Reimbursement	\$ 6,465,400		\$ 6,465,400	\$ -	\$ -	\$ -	\$ -
Borrowing	\$ 19,900,000		\$ 1,000,000	\$ -	\$ 9,900,000	\$ -	\$ 9,000,000
Borrowing/MSBA Schools	\$ 104,860,000		\$ 4,860,000	\$ -	\$ 100,000,000	\$ -	\$ -
Grand Total	\$ 147,038,629		\$ 24,420,629	\$ -	\$ 112,345,000	\$ 1,168,000	\$ 9,105,000

Equipment Replacement

Town of Dracut
Equipment & Vehicle Replacement Detail
Fiscal Year 2025

Equip #	Year	Item Description	Vin #	Purchase Price	Replacement Year	Estimated Replacement Cost	FY2024 Pending Purchase	Estimated Reserve Balance 06/30/2024
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 2025

Equip #	Year	Item Description	Vin #	Purchase Price	Replacement Year	Estimated Replacement Cost	FY2024 Pending Purchase	Estimated Reserve Balance 06/30/2024
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	Chevrolet-Colorado	8916	\$ 31,695	2036	\$ 34,865		

Town of Dracut
Equipment & Vehicle Replacement Detail
Fiscal Year 2025

Equip #	Year	Item Description	Vin #	Purchase Price	Replacement Year	Estimated Replacement Cost	FY2024 Pending Purchase	Estimated Reserve Balance 06/30/2024
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		
46	2023	Ford Super Duty	1652	\$ 54,530	2043	\$ 59,983		
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		

Town of Dracut
Equipment & Vehicle Replacement Detail
Fiscal Year 2025

Equip #	Year	Item Description	Vin #	Purchase Price	Replacement Year	Estimated Replacement Cost	FY2024 Pending Purchase	Estimated Reserve Balance 06/30/2024
PL-2	1997	Snow Plow 8' #10	N/A	\$ 4,200		\$ 6,000		
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 (l-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		

Town of Dracut
Equipment & Vehicle Replacement Detail
Fiscal Year 2025

Equip #	Year	Item Description	Vin #	Purchase Price	Replacement Year	Estimated Replacement Cost	FY2024 Pending Purchase	Estimated Reserve Balance 06/30/2024
PL-22	2016	SnoDog Pusher 12' #13	N/A	\$ 4,800		\$ 8,500		
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

\$ 5,523,653

\$ 6,574,294 **\$ -** **\$ 839,000**

Town of Dracut
Equipment & Vehicle Replacement Detail
Fiscal Year 2025

Equip #	Year	Item Description	Vin #	Purchase Price	Replacement Year	Estimated Replacement Cost	FY2024 Pending Purchase	Estimated Reserve Balance 06/30/2024
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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	
E-1	2009	E-5 FY23 Replacement	4700	\$ 384,105	2023 - Refurb			
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	NEW	Pending Replacement			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			
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	
R-1	1999	International Recuse Truck	5662	\$ 50,000	2024		\$ 400,000	

Town of Dracut
Equipment & Vehicle Replacement Detail
Fiscal Year 2025

Equip #	Year	Item Description	Vin #	Purchase Price	Replacement Year	Estimated Replacement Cost	FY2024 Pending Purchase	Estimated Reserve Balance 06/30/2024
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				\$ 3,031,080			\$ 2,573,500	\$ 3,365,000
								\$ 65,000

Police Department								
501	2021	Ford Explorer Patrol	5183	\$ 55,000		\$ 55,000		
502	2021	Ford Explorer Patrol	6659	\$ 58,199		\$ 50,000		
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	2024		\$ 53,000	
506	2022	Ford Explorer Black - SRO	9649	\$ 58,395				
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		
511	2021	Ford Explorer Patrol	3228	\$ 53,910		\$ 55,000		

Town of Dracut
Equipment & Vehicle Replacement Detail
Fiscal Year 2025

Equip #	Year	Item Description	Vin #	Purchase Price	Replacement Year	Estimated Replacement Cost	FY2024 Pending Purchase	Estimated Reserve Balance 06/30/2024
512	2023	Chevrolet - Tahoe	1465	\$ 58,596		\$ 58,000		
513	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				
606	2017	Ford Explorer -Prosecutor	3031	\$ 30,785		\$ 45,000		
607	2012	Chevy Suburban - Detectives	9762	\$ 25,000				
608	2023	Chevy Equinox - Detectives	2756	\$ 35,553		\$ 36,000		
609	2023	Chevy Equinox - Detectives	2761	\$ 35,553		\$ 36,000		
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	2024		\$ 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				\$ 937,404			\$ 855,000	\$ 159,000
-								

Other Departments								
Town Mgr	2022	Ford Explorer	3840	\$ 34,337	2032	\$ 35,000		
Town Hall	2020	Ford Fusion	7616	\$ 21,282	2030	\$ 25,000		

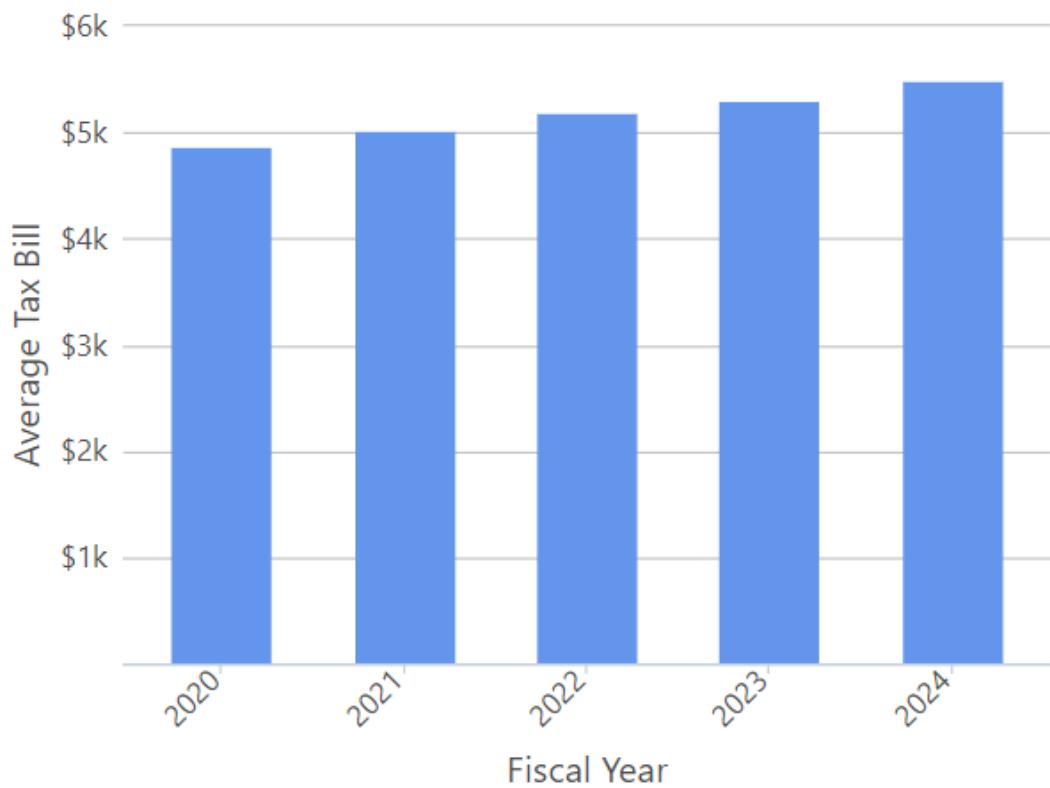
Town of Dracut
Equipment & Vehicle Replacement Detail
Fiscal Year 2025

Equip #	Year	Item Description	Vin #	Purchase Price	Replacement Year	Estimated Replacement Cost	FY2024 Pending Purchase	Estimated Reserve Balance 06/30/2024
Town Hall	2005	Long Chih Trailer	3848	\$ 5,000		\$ 5,000		
Sewer-1	2016	Ford F350	8189	\$ 44,677	2026	\$ 50,000		
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	\$ 37,000		
Total Other Departments				\$ 467,443		\$ 495,000	\$ -	\$ -
Total All Departments				\$ 9,959,580		\$ 10,497,794	\$ 3,524,000	\$ 904,000

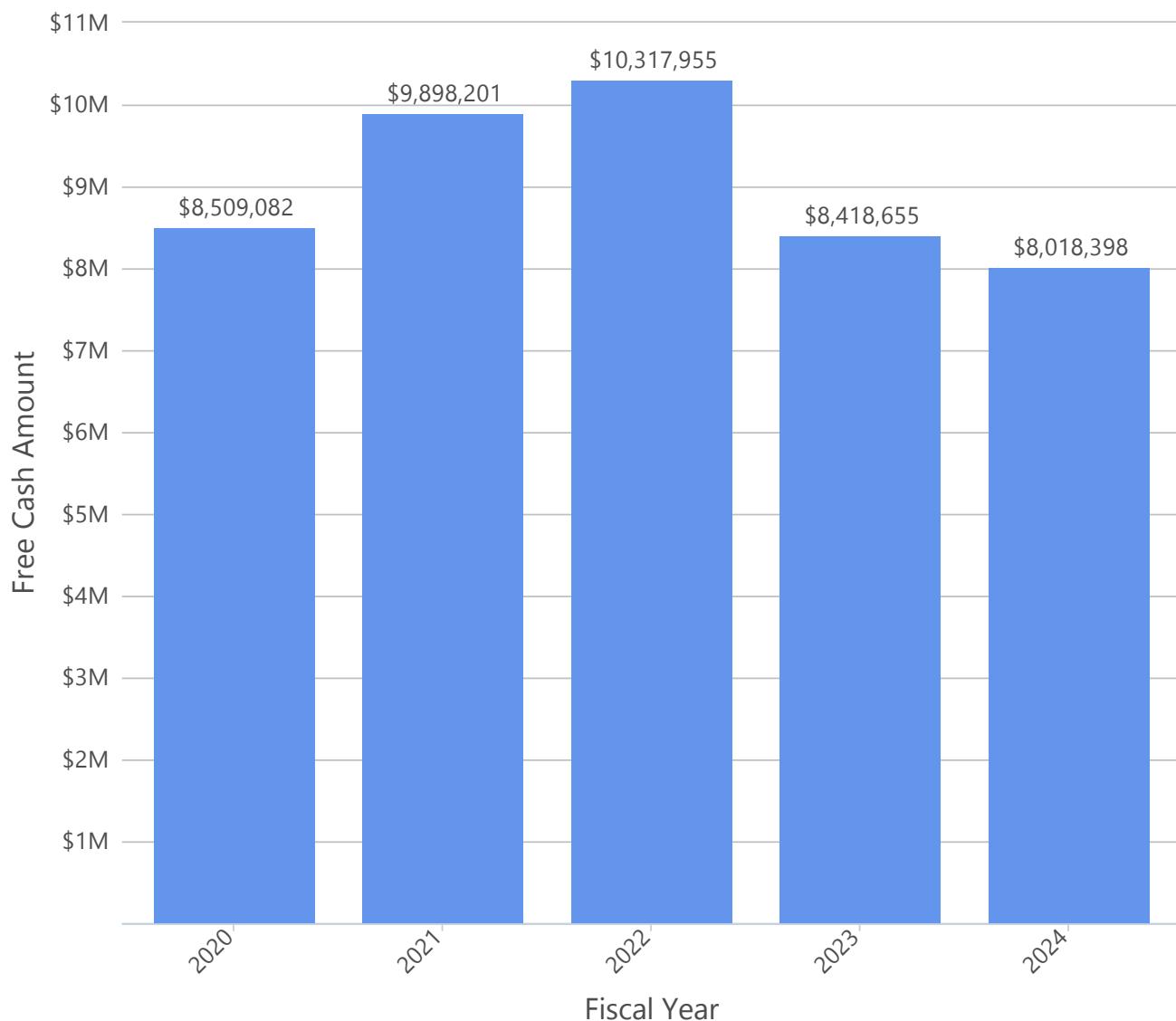
Statistics & Charts



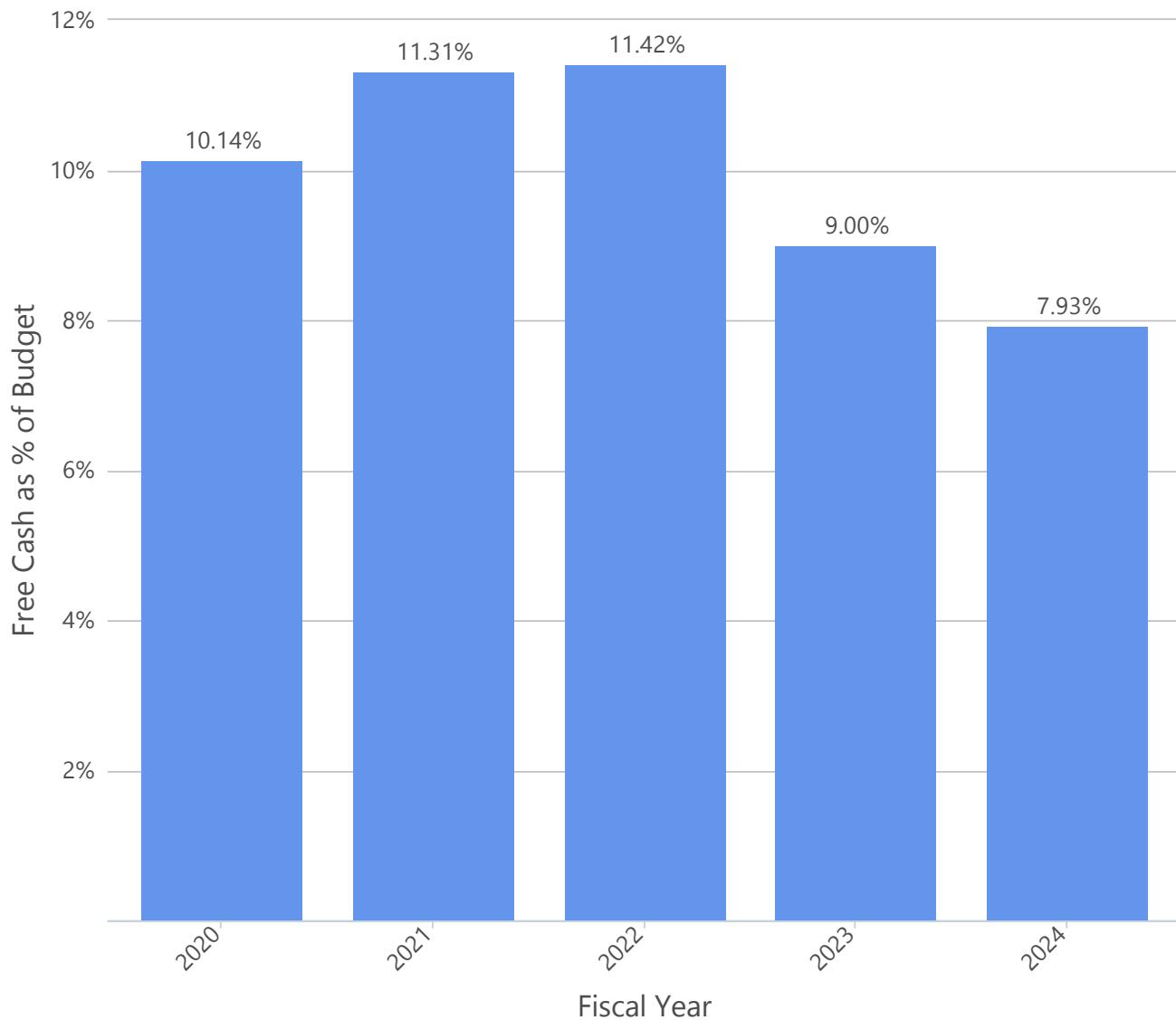
Data Analytics and Resources Bureau
Average Single Family Tax Bill
Data current as of 02/25/2024



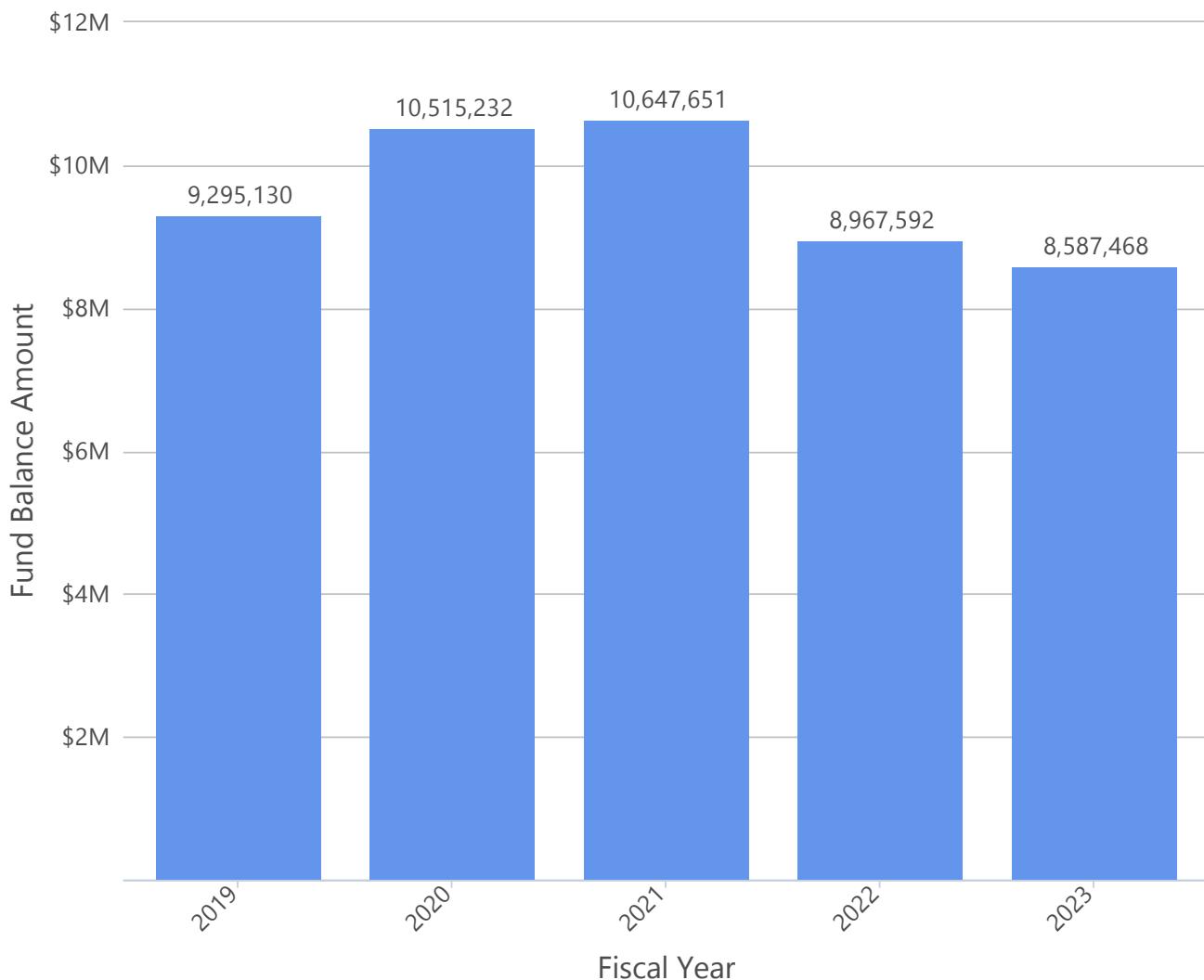
Town of Dracut



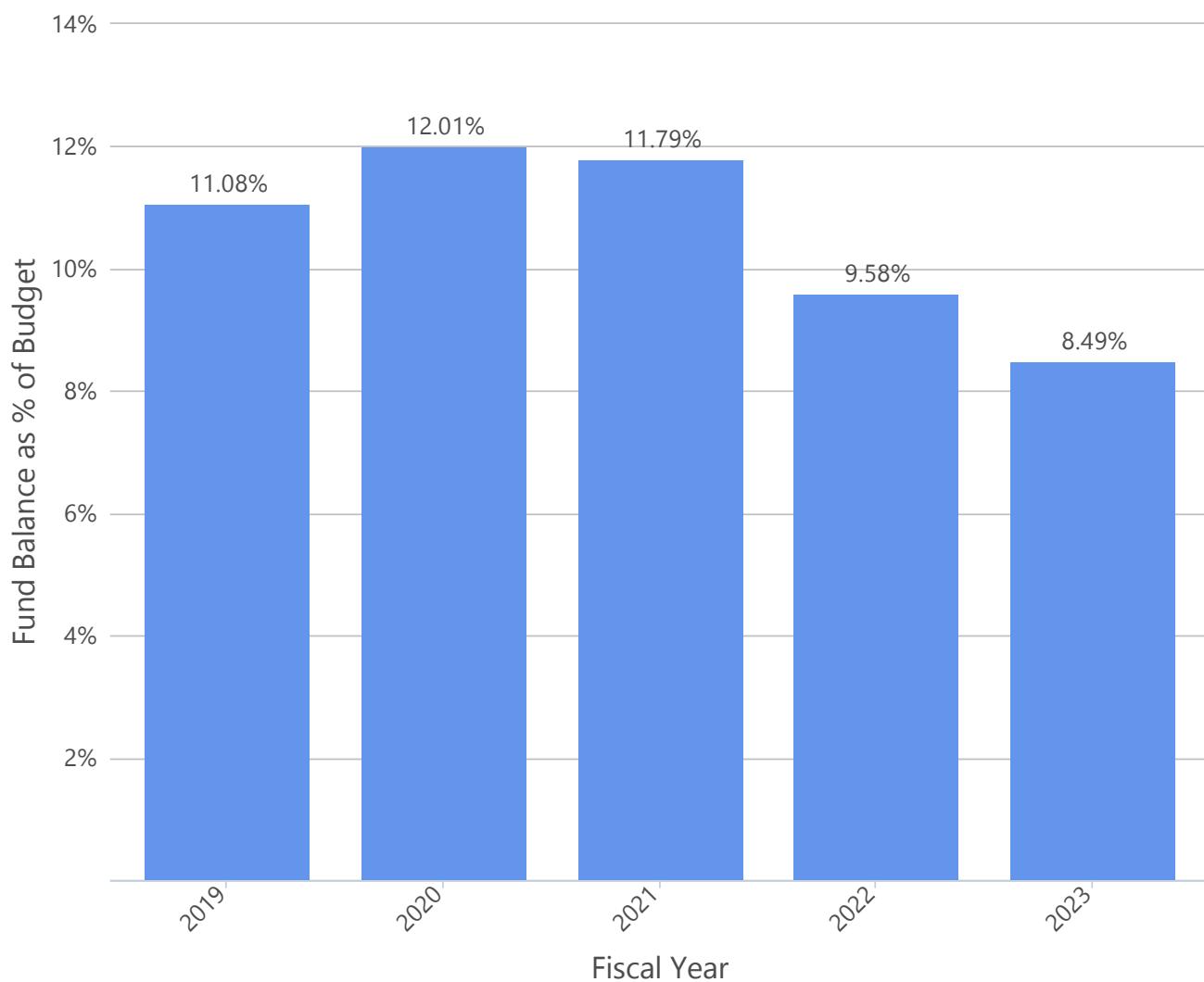
Town of Dracut

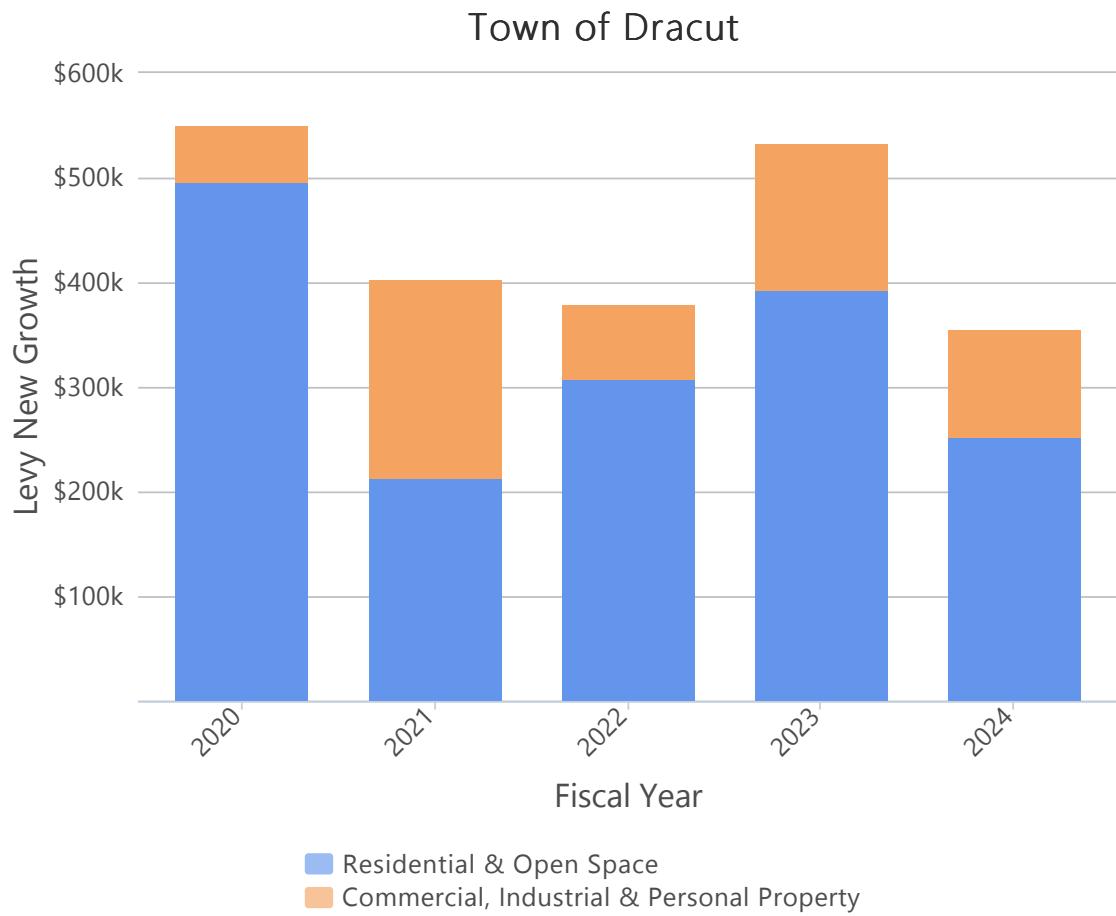


Town of Dracut



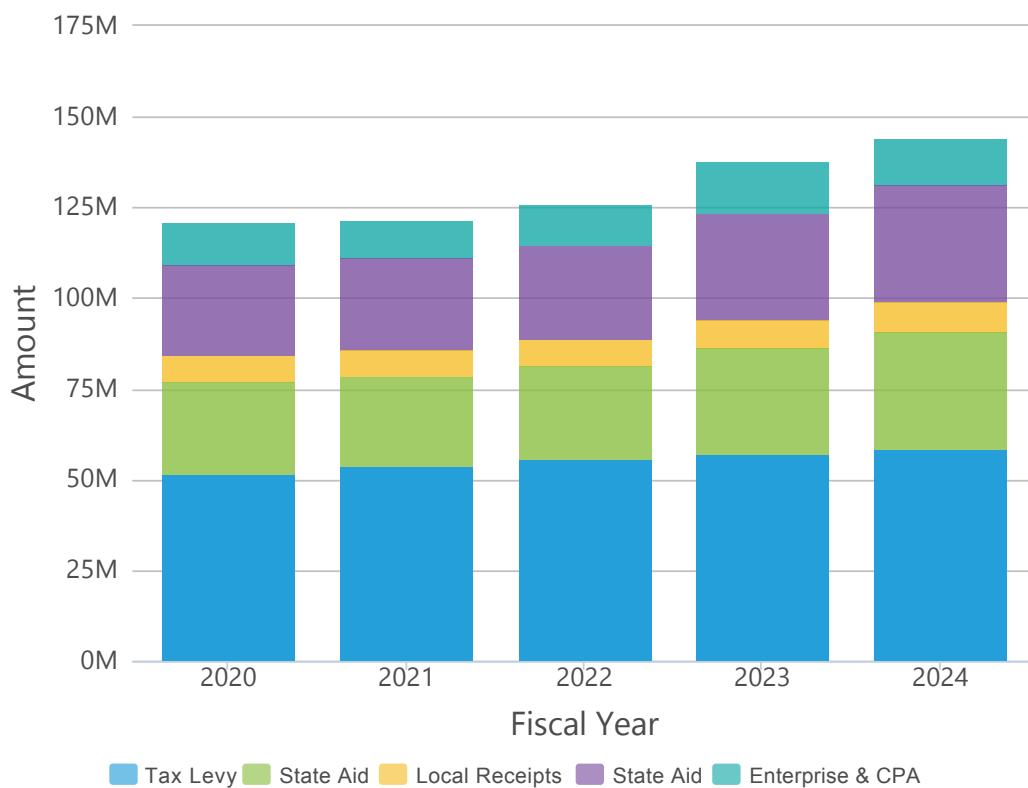
Town of Dracut





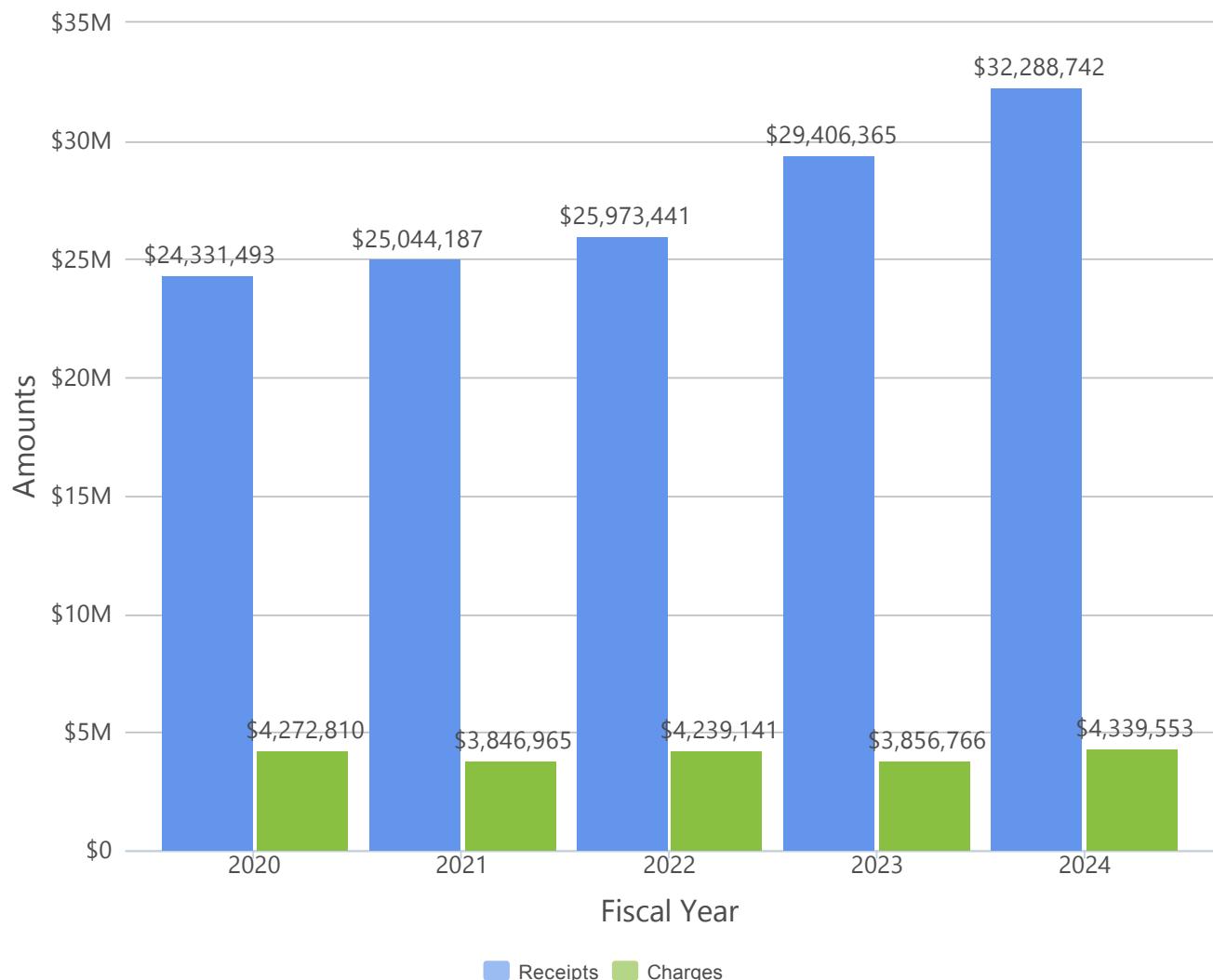
Class Group	2019	2020	2021	2022	2023
Residential & Open Space (RO)	529,404	496,928	213,106	308,294	393,404
Commercial, Industrial & Personal Property (CIP)	281,807	53,920	190,598	70,607	140,446
	811,211	550,848	403,704	378,901	533,850

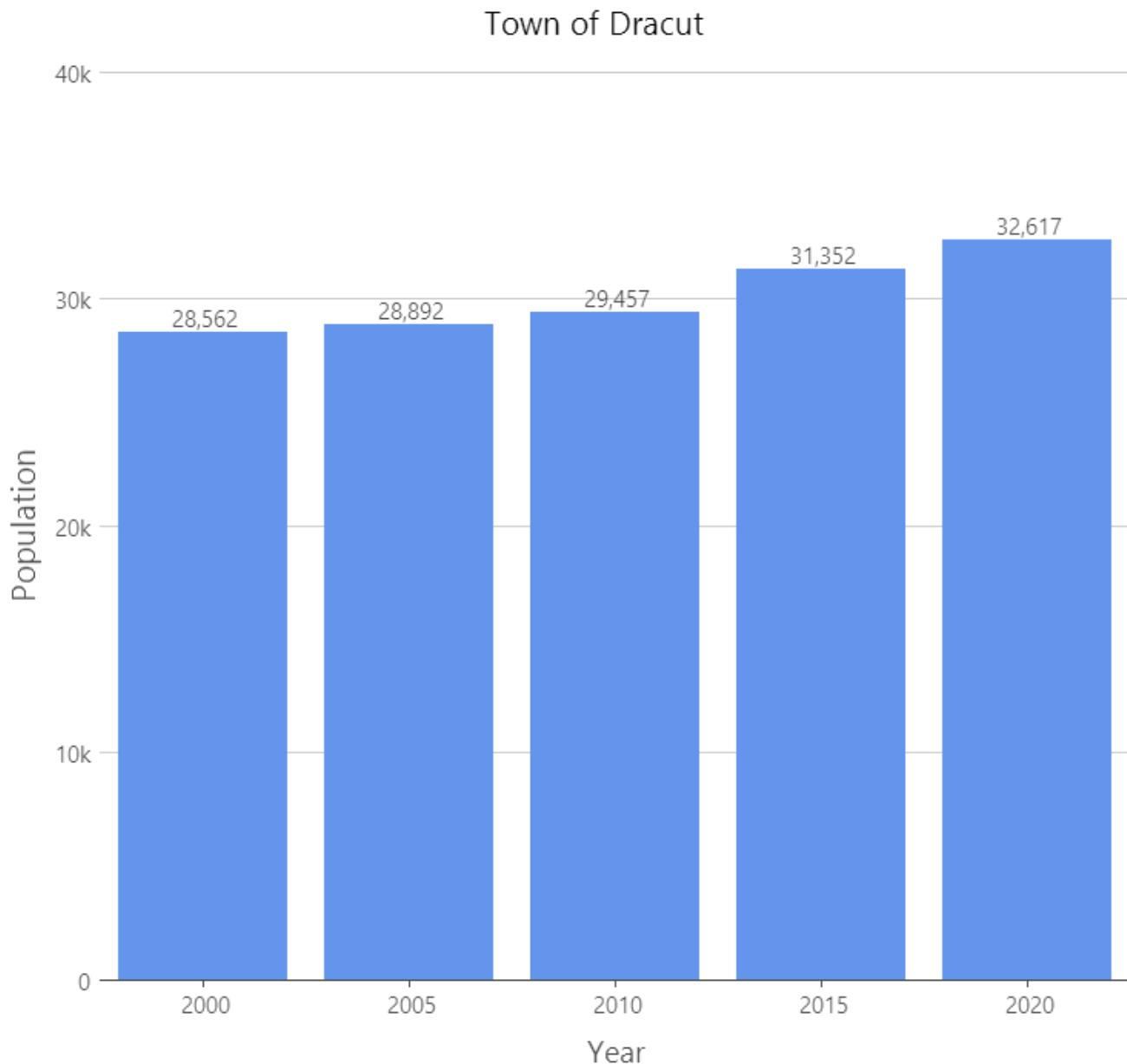
Town of Dracut



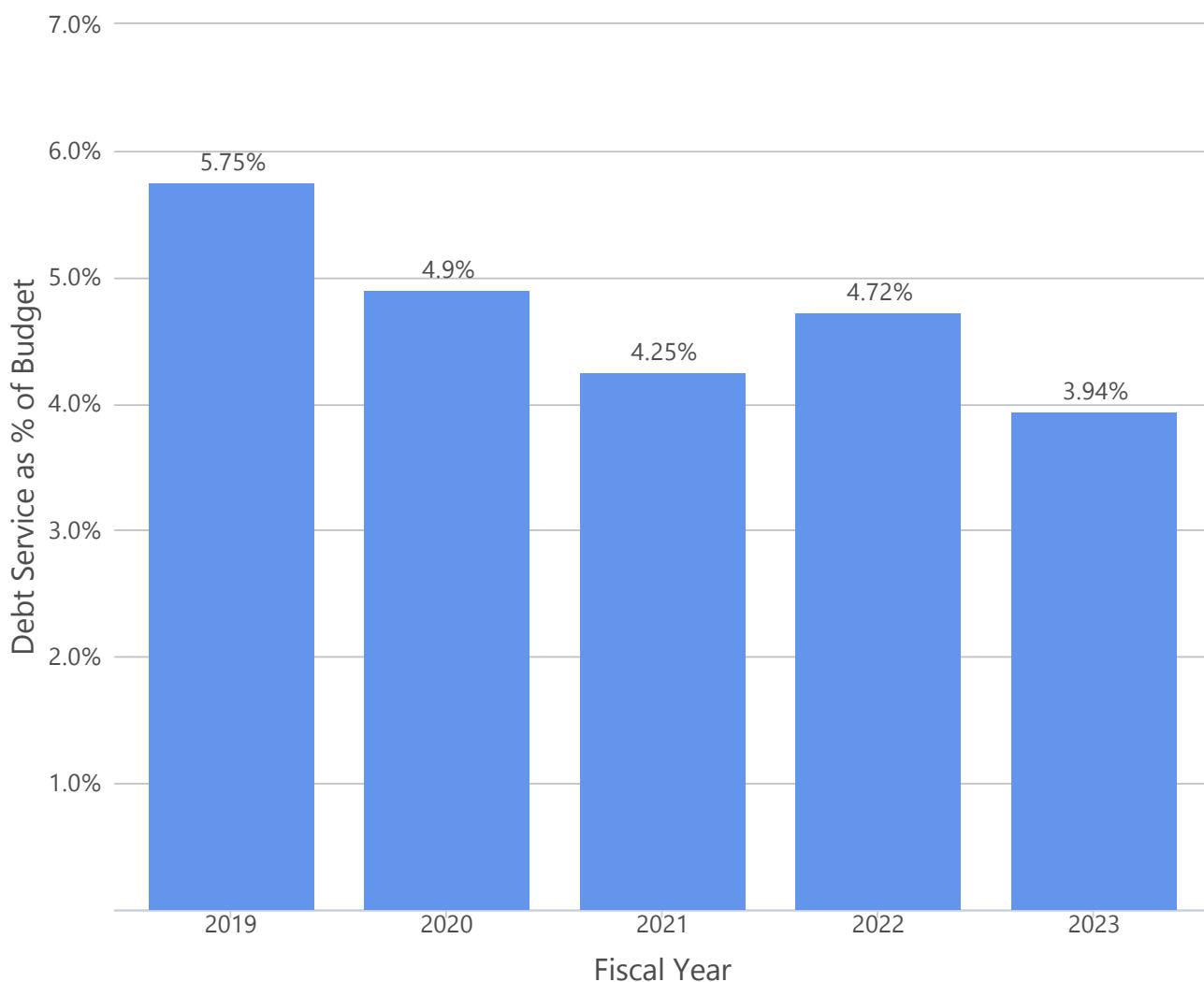
Revenue Source	2020	2021	2022	2023	2024
Tax Levy	51,977,891	53,715,134	55,524,147	57,212,576	58,821,273
State Aid	25,227,476	25,154,838	25,973,441	29,406,365	32,288,742
Local Receipts	19,024,236	17,724,301	18,463,585	22,064,442	20,731,952
All Other	3,113,415	4,109,981	4,627,626	6,680,305	6,123,312
Enterprise & CPA	11,808,084	10,365,524	11,016,385	14,190,342	12,501,952
Total Receipts	99,343,018	100,704,253	104,588,799	115,363,688	117,965,279

Town of Dracut

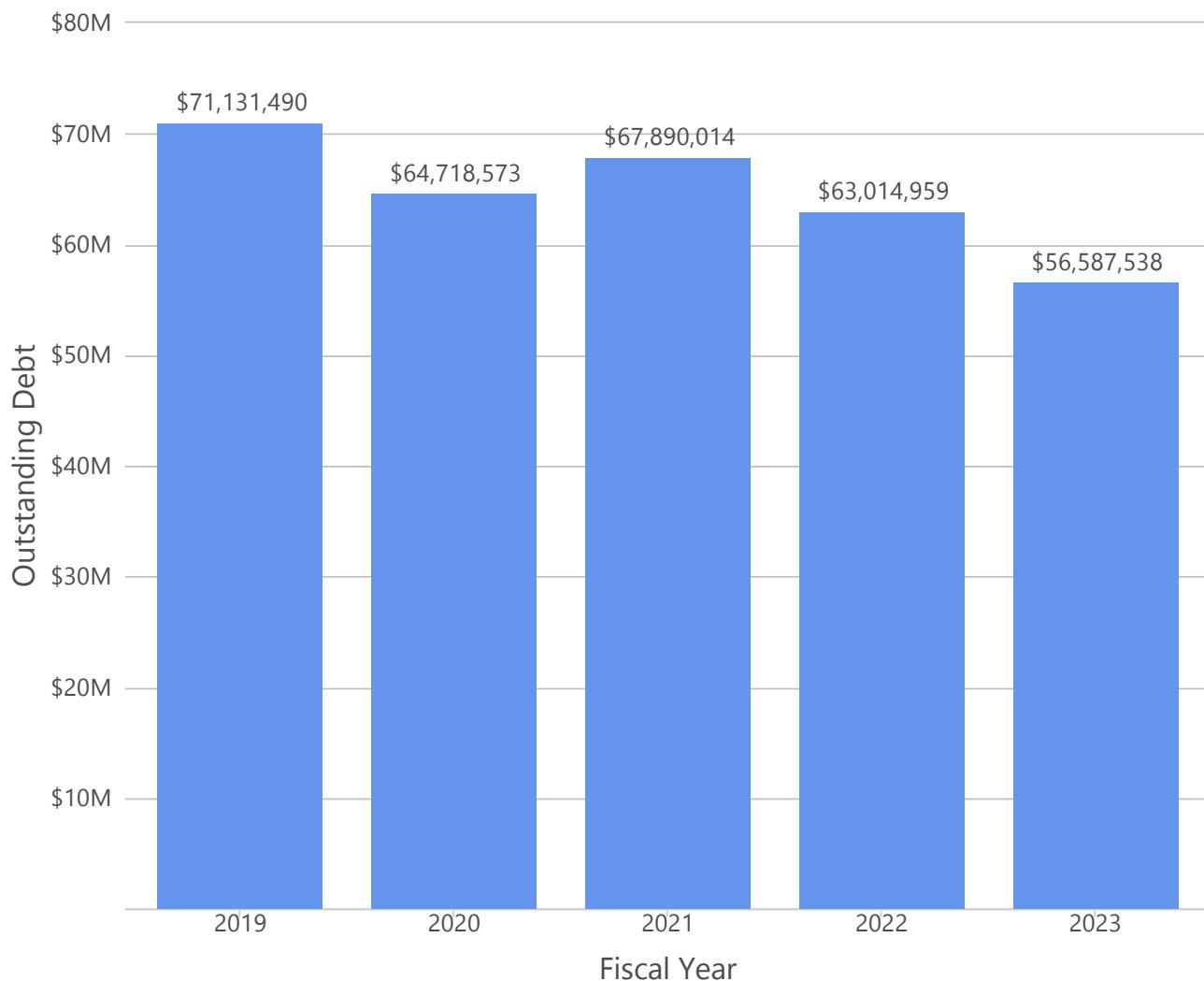




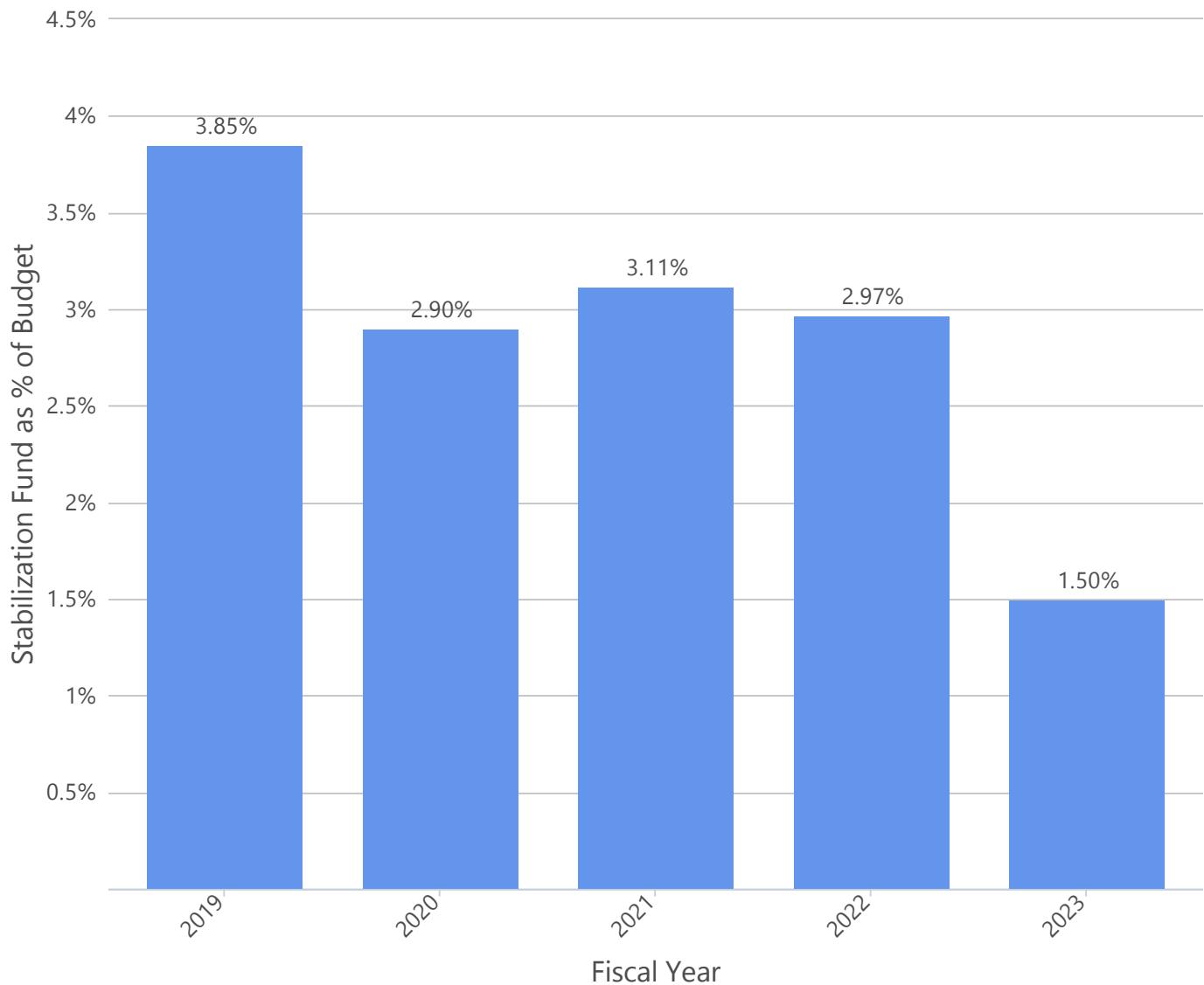
Town of Dracut



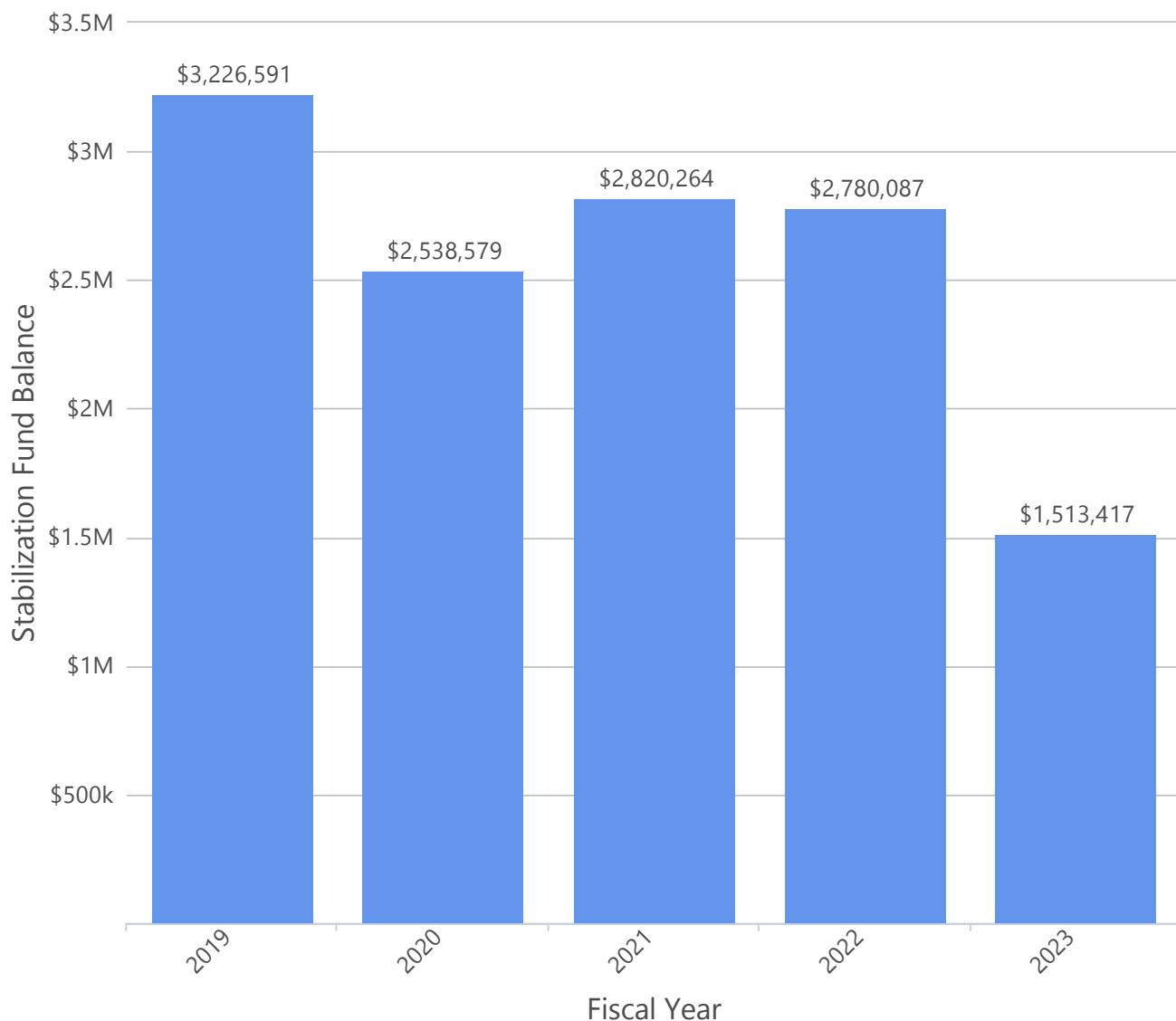
Town of Dracut



Town of Dracut



Town of Dracut



Organization Chart

VOTERS

