



Memorandum

To: Chairman Jesse Forcier and Members of the Dracut Board of Selectmen
Members of the Finance Committee

From: Ann M. Vandal, Town Manager

Date: March 1, 2021

Re: FY22 Budget

Presented herewith is the Town Manager's Budget for Fiscal Year 2022 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.

As you know this year has been one for the books; it has been a strange long journey that continues to wreak havoc on many of our departments. With the influx of COVID-19 our operational policies and procedures were challenged and all departments responded well and with grace. The Town was able to maintain most of our operations with the help of technology and cooperation from employees as well as residents. We thank all for patience and understanding. I cannot express the gratitude we have for our Board of Health and their staff, first responders, essential workers, teachers and any others who stepped up and persevered through the past year. We are still coming out of this but there is light at the end of the tunnel.

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.

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

This budget represents a level services balanced budget with improved investments in education and public safety. We will recognize significant increases in the area of personnel fixed costs and required Net School Spending investments. It provides for approximately a 3.0% increase overall. Areas of concern that have absorbed most of the increase include: health insurance, stormwater, education, retirement, liability insurance, veteran's services, trash/recycling services, legal costs and contractual obligations. We continue to focus on economic development, grants and/or other funding sources, such as street lighting, road improvements, technology, etc.

Following is a more detailed discussion/presentation of activities, programs, and initiatives of the current (FY21/22) fiscal year:

BUILDING/INFRASTRUCTURE ACTIVITY

- We continue to see significant construction under way or completed throughout the community. Although there is activity in many residential, business and industrial sectors, the most significant and anticipated addition to Town is the introduction of various cannabis facilities. To date one has opened up and we have begun to receive revenues as agreed upon in our Community Host Agreement. We do expect at least 2 more retail shops to open during FY22. The Town is entitled to a total of 6% of total gross revenues, 3% of which has a sunset clause, so only the remaining 3% is included in the revenue stream to support the budget. The 3% that has a sunset clause will fall to free cash.
- Utilizing Chapter 90 Funds to design a plan for the replacement of a failed culvert on Sladen Street, due to this issue we have not been able to move forward on other street work.

As all of you know, this has been a year like no other. Other undertakings in the following areas were started, continued or completed in FY21 by Town Departments, Committees and Staff, all within the context of a budget that recognized minimal increase for FY21.

- 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;
- Occupancy of the new Fire Station located on Nashua Road;

- 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;
- Completion of the Regional E-911 Dispatch Center that is located in Tewksbury;
- Continued the expansion of the compost centers availability during the summer months;
- Completed a “Green Communities” initiative to retrofit several School and Town lighting systems;
- Completed the renovation of Veteran’s Park and the installation of two Turf Fields at the School Complex. These projects are a joint venture between the General Fund (25%) and Community Preservation Fund (75%).
- Continued outsourcing Sealer of Weights and Measures services with NMCOG;
- Continued to improve the Town’s website, with a focus on Economic Development;
- Revived the Economic Development Committee to assist with supporting local businesses. Initiated and launched a marketing strategy that will highlight different industries, more to come on that.
- More than ever providing online permitting is essential. Applicants, permit holders and the public are able to easily navigate the new system. Customer friendly features include:
 - Convenient access 24 hours a day, 7 days a week;
 - User-friendly online permit application process;
 - Information saving features allows you to start an application, save the information you have entered and finish the application at a later time;
 - Feature that automatically calculates fees that are owed;
 - Secure banking system allows payments online, no more check writing and looking for a stamp to mail payments;
 - Straight forward online process to request changes to permits, including amendments, transfers and terminations; and
 - Easy interface to ask Town of Dracut staff questions.
- The Town’s Bond Rating has improved from AA- to AA which provided the town with a very competitive bidding process for the most recent permanent debt issuance which resulted in a 2% interest rate and just under \$2M in premium, reducing our total debt obligation. Standard and Poor’s Rating Agency, Dracut is considered to have a strong economy; strong budget; liquidity and strong management policies with an overall stable outlook. In order to take advantage of historical low interest rates, the Town continues to analyze its debt and refinance when deemed appropriate;
- The Town needs to consider using some of its free cash infusions from the cannabis industry to support important investments in education, public safety and our other post employment benefits (OPEB) liability. This liability has and continues to make it difficult to obtain a bond rating upgrade, which will generate savings in interest cost.

- Over the past 10 years or so the Town has invested significant funding towards technology. That investment paid off this year, allowing us to almost seamlessly convert from in-person service to automated service in many areas of town government.
- As I am sure many have experienced through the pandemic, our lives were turned upside down and we found ourselves conducting business in ways we never dreamed of. Our primary concerns were and continue to be protecting all (residents/employees/businesses) in any way we could. All departments turned to virtual offerings and we continue to take advantage of virtual meeting platforms to conduct town business.
- Fortunately, between the Federal and State Government we are able to be reimbursed for expenses associated with the pandemic. There have been many grants and programs we have and continue to participate in, some of which require immediate spending and implementation, so the many departments have been busy.

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.

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

We have revived the Economic Development Committee to provide support to all local businesses. The Town is at a disadvantage with implementing an aggressive plan due to funding but businesses are stepping up to provide the funds needed to launch a marketing campaign. This goal would not be possible without the help of our volunteers and staff. We have also requested that some of our COVID Cares Act funds be used for this purpose; that is still in the works. Along with this we are committed to the following:

- Adoption of a unified Tax Rate benefiting business properties;
- Genesis has obtained their building permit and is expected to start construction of a 28,000 s.f. building, \$27M short term rehab facility sometime this coming summer;
- Assisted living on Bridge Street that will accommodate up to 160 residents has opened up, we have offered to assist with attracting residents. It has been a difficult year for them due to opening just before the pandemic hit;
- Greenstar Herbals on Pleasant Street has opened;
- Continued Trade Buildings construction on Chuck Drive;
- Continue with the incentive program that will recruit the help of current businesses to attract new large businesses and employers.
 - TIF's, MOBD, SBA, MVEDC, Chamber of Commerce - Promoting them, creating awareness;

- Public recognition and promotion by the Town of Dracut;
- Continue to provide the Streamlined Permitting Program (43D) through a grant from the Northern Middlesex Council of Governments – District Local Technical Assistance (DLTA);
- Connecting with UMASS Lowell and Middlesex Community College;
 - Efforts continue to attract businesses and employers that work with UMass Lowell and Middlesex;
 - We re-established our commitment to UMASS Lowell and Middlesex and working with the Chancellor and President of MCC, so they know Dracut wants to be part of the evolution of progress at the University and MCC;
 - We 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;
- We continue to share Dracut's vision and commitment to businesses through local radio, local press and any media source that is interested in knowing that Dracut is – Taking Care of Business!; and
- Built on social media resources with Town Departments that will assist in communicating with the residents and business owners. Will continue to enhance the program.
- In an effort to focus on health and wellness, we are committed to diverting funding from Finance to Public Health. Both departments have undergone a reorganization to reflect the needs of the community. It is our goal to become more aggressive in the areas of immunizations, health safety, opioid issues.

ELECTRIC/NATURAL GAS ENERGY CONSUMPTION

Energy consumption continues to be a large expense center for the Town.

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

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

We have purchased all streetlights from National Grid and replaced with LED bulbs and fixtures. Ownership alone will have immediate savings which will offset the costs associated with the retrofit. It is expected that the buyback will be approximately 3 years.

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
1992	\$ (1,067,432)
1993	(909,765)
1994	90,692
1995	1,752,319
1996	2,998,954
1997	2,286,365
1998	2,358,849
1999	1,664,389
2000	1,215,879
2001	3,703,662
2002	2,292,936
2003	1,377,570
2004	363,751
2005	623,627
2006	1,761,861
2007	1,998,316
2008	2,473,822
2009	1,499,903
2010	1,345,518
2011	1,390,469
2012	1,646,835
2013	821,001
2014	2,444,613
2015	3,552,721
2016	5,839,395
2017	5,563,620
2018	6,477,970
2019	8,509,082
2020	9,898,201

This ability to maintain a free cash balance benefits the Town in the following ways:

- Added interest earnings/revenues to support municipal services and programs;
- Avoidance of temporary borrowing costs for cash flow variances;
- Positive impact on the Town's Bond Rating;
- Use for one-time programs or projects;
- Direct support of projects and activities with free cash; between FY1997 and FY2019 the Town has appropriated \$13.4 million dollars (an average of slightly more than \$660K per year) for the following uses:

General Budget/Tax Relief*	\$ 8,385,272
Bridges, Streets, Highways	560,000
School Department	2,815,283
Veteran's Park	400,000
Technology	710,000
Fire Department	1,500,000
Police Department	825,000
Conservation Land	140,000
General Government	200,000
Public Works Department	620,000
Employee Benefits	1,000,000
Storm Water Control	200,000
Master Plan (2018)	25,000
Fire Engine	300,000
Storm Water Equipment	350,000
COA Roof/HVAC	1,650,000
Equipment Stabilization	<u>250,000</u>
Total	\$19,930,555

*Includes snow removal deficit

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 FY21. We have begun to focus on one-time needs of the community and address with Free Cash if possible.

PROPOSED BUDGET

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

School funding is a function of two factors; direct school support, (Net School Spending) and qualifying indirect costs. A minimum local contribution is required and along with State Aid meets or exceeds the State prescribed minimum. This minimum is exclusive of expenditures for school transportation, community services and fixed assets for which a separate appropriation is made i.e. modular classrooms or building renovations or additions.

It has been the practice to budget for snow and ice control activities at or near the ten year average for expenditures. However, the cost increases associated with this service; along with the severity of recent seasons, and the lack of discretionary budget resources has resulted in the inability to continue this practice. Only minimal increases, if any, are able to be made to the snow account and thus the FY22 budget is level funded.

With the above comments as a frame of reference, the proposed budget for FY22 is in the preliminary amount of \$84.5 million, as opposed to \$82.2 million for FY21. 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.

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

New Growth Revenues: Economic conditions in the Town and region have shown some improvement, new construction which is the principal part of new growth revenues allowed under Proposition 2 ½ and thus an estimate of revenues comparable to prior years was made.

New Revenue Sources: The FY21 budget does anticipate minimal additional revenues, primarily in the area of motor vehicle excise. Motor vehicle excise is a difficult revenue to predict, given the fact that new car buying is dependent on the economy. We have historically taken a conservative approach and continue to do so.

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

The FY22 budget is being submitted as a balanced budget without proposing free cash usage for general budget relief.

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 FY21, the Town's assessment for County Retirement is increasing approximately 6.4% .

At the same time, though, headway is being made on reducing the Town's unfunded accrued liability, which must be eliminated by 2038. In January 2020, this liability stood at \$70.1M. During FY12, the State enacted legislation to extend the liability payment deadline from FY35 to FY38 as assistance to municipal budgets in those recessionary times.

We have entered into an agreement with the Public Employee Committee to transfer all subscribers to the Massachusetts Interlocal Insurance Association (MIIA). At the time these comments have been written, we are budgeting for approximately a 2% increase over the estimated FY21 level of expenditures. During FY21 we received a 50% premium holiday, in FY22 we are expecting a 100% premium holiday, which we will recognize in September. MIIA has been very generous with providing savings to us as they recognize savings. For FY21 those savings will be instrumental with us offsetting revenue losses we will most likely face due to the pandemic. For FY22 I have included the savings in our budget to be transferred to the general stabilization fund in an effort to keep it in the budget since we will not see this benefit in subsequent fiscal years.

Municipalities in Massachusetts do not participate in the Federal Social Security System. However, since 1986 all new employees are required to enroll in the Medicare system which requires an employer match of 1.45%. This cost center has been increasing each year as new employees join the Town. At the same time though, this should benefit the Town in the long run, the acceptance of M.G.L. Ch. 35, Section 19 requires Medicare eligible employees to join that system upon eligibility thus lessening costs on the Town program.

As has been discussed in the past, it is important that the Town continue funding the so-called "Other Post-Employment Benefits (OPEB)". On June 30, 2020, the Town's OPEB actuarial account liability (the cost of retired employees' health insurance) stood at \$163 million. Steps toward reducing this obligation need to be advanced in the coming years and a small start has been made leaving approximately \$675K in the account. This account is also used to pay for the valuations that need to be completed every two years. Unfortunately due to the implementation of the Storm Water Program we were forced to discontinue this process. It is imperative that the

Town continue to fund this liability and therefore it is recommended that we consider transferring the commitment from Free Cash.

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

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

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

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

Fourth, the Storm Water Fund, through which all storm water activities will be run. Established in 2018, the Town hired a Storm Water Manager and a Foreman to implement and administer the program. This is a mandated program that requires communities to manage and treat rain water, 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.

PROPOSED REVENUE BUDGET

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

Revenues and transfers for FY22 are preliminarily expected to increase by 3% to the sum of \$84.5M, is expected to be available for expenditures, subject to final adjustments in State Aid as discussed herein.

The revenue portion of the budget is comprised of four sources, which for FY22 can be broken down as follows based upon preliminary non-final estimates:

Taxes (property)	\$60,879,364
State Aid (Net of Assessments)	21,678,735
Local Receipts	1,462,650
Fund Transfers	<u>444,160</u>
	\$84,464,909

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 \$400,000 in new growth taxes; this is an area that has exceeded our expectations in recent years and therefore we are beginning to ramp up this estimate but we are still acting conservatively;
- Slight increase of the FY21 actual excise tax revenues; another area that has exceeded our expectations, but as we have experienced in the past, we cautiously estimate this line;
- Staying within the constraints of Proposition 2 ½ by estimating a 2.5% increase on the FY21 Levy Limit;
- Continuance of the accounting change which implemented enterprise accounting and reimbursement to the General Fund for its costs associated with supporting utility operations;
- An estimate of "Debt Exclusion" and "Special Assessment" revenues as an offset to corresponding estimated expenditures contained in the Debt Account;
- Increased interest earnings and level Medicaid reimbursement revenues;
- Continued transfers from the Wetland Protection, Offset Funds, Sewer and Water Funds;
- Transfer from Town Hall Reserve to offset the debt costs associated with the debt instruments;
- State Aid estimates based on the Governor's version; pending final enactment of a State budget;
- 3% of the total estimated revenues from cannabis sales.

EXPENDITURES

For FY21 we were forced to consider drastic cuts to departmental budgets. The economy was bleak and continues to be volatile. Fortunately we were able to move forward with a sufficient budget but in preparation for FY22 I requested that all departments submit a level services, wish list and a 10% reduction to their FY21 budget.

- A 8% increase in pension costs;
- A projected 2% increase for health insurance costs;

- Significant increase in our Net School Spending Requirement. The Town will recognize a \$1.9M increase in this category, receiving only 50% of that increase in Chapter 70 funding, typically the Town receives a comparable increase in its state funding to absorb the increase. This practice is a result of the recent update to the NSS formula endorsed by the Governor and will continue for the foreseeable future. We understand the need to focus on improving our commitment and resources to the funding of NSS.
- Estimated increase for Greater Lowell Technical High School assessment.
- Establishment of an Open Space budget to provide funding for much needed tools and supplies as well as permitting for the Open Space Committee.
- Reduction in obligation for property re-assessment, which is expected to wrap up during FY22.
- It's important to note that the State 911 Grant will be providing the Town financial assistance with the operation of the new Dispatch Center in Tewksbury. We will need to be prepared to take on this liability in FY23.
- Reduction in Emergency Management due to a change in our community notification system.
- Reduction to several Public Works budgets in the areas of salary, fuel and other areas.
- 9% increase in solid waste funding. Due to a significant increase in the costs to dispose recycling and an increase of 19% increase in our tipping fee at Covanta.
- An increase in the debt line to accommodate the increased debt obligations from the bonding of the Fire Station, Turf Fields, Veteran's Park, School Roofs and other projects that have been completed.
- Increase in buyback obligation due to several retirements.
- Discontinuance of contributions to the Stabilization Fund for implementation of equipment replacement schedules for Fire and Public Safety, with a slight increase in the Fire Department transfer;
- Continuation of expanded days for the leaf/brush/compost center;
- Continuation of the Chapter 90 road paving program;
- Continued funding to sponsor Town Assessment Data on the Internet at: www.visionappraisal.com; The Town will be completing a revaluation over the next three years, the cost of which has increased the Assessor's budget and will continue to do so for the next three fiscal years;
- Funding to maintain the Senior Tax Rebate Program to serve 60 participants;
- Continuation of additional outreach services at the Council on Aging;
- Level funding in the snow removal account;
- Annual funding for the Reverse 911 System;
- Maintain funding in the Historical Account for continuing expanded use of Harmony Hall;

- Continuation of cost sharing with the School Department of a resource officer at Dracut High School;
- Funding in the Trash Account reflecting the estimated increase due to re-negotiation of our trash collection contract;
- Funding to continue online recreation registrations;
- Funding for online building permit portal;
- Continuation of CDL license testing requirements;
- Funding for negotiated buy-backs for retiring municipal 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;

Stabilization Fund (from Equipment Reserves):

- Maintenance of Equipment Reserve Schedules;

Kenwood Water Fund:

- Continuation of permanent debt payment schedules for the Water Meter Replacement Program;

Capital Improvement Fund:

- Projects if voted by the Capital Planning Committee which were in preparation as these comments are written;

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;

Storm Water Fund:

- Storm water management program.

The Town General Fund budget is often viewed only in terms of the amount of funds devoted or allocated to a particular activity or service. No service or activity, however, including utility enterprises should be viewed in a vacuum in terms of the budget. If Town Departments were independent entities, i.e. separate subsidiaries, each would incur significantly increased costs for services provided in support of their activities, but funded elsewhere

in the budget document. For example, such costs would include general administration, revenue collection, accounting and financial services, insurance and debt services. All 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 level 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.

The following table provides a description of various sections included in this document and should be used as a guide:

SECTION	DESCRIPTION
1	Town Manager's Budget Message
2	Summary of Budget
3	General Fund Revenues
4	General Fund Budgets
5	General Fund Department Descriptions
6	Debt Schedules
7	Enterprise Funds/Community Preservation Fund
8	Special Revenue and Trusts
9	Special Revenues and Trusts Defined
10	Equipment Replacement Schedule
11	Statistics and Charts
12	Organizational Charts

Additionally, within applicable budgetary accounts are features, which, it is hoped, will aid the user in understanding the document. There are:

BUDGET COMMENTS

Additional written comments are presented in many budgets as further detailed explanation of activities or proposals applicable to a particular budgetary account.

ADDITIONAL BUDGET MESSAGES

Besides this overall budget message, briefer budget messages are presented to introduce and explain the particular Special Funds and their purpose.

BUDGET PROCEDURE

This budget is the result of, and represents, the efforts of a large number of individuals. The budget process began in November with the distribution of Departmental Request Forms to each Department. In December, the departmental requests were submitted to my Office, where review took place representing preparation of this document. During the review process, many departmental requests were cut, not because they lacked merit or were without justification, but because available funds did not allow their inclusion.

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 ½ 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 FY22 , 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 though, changes are expected to occur between presentation and adoption based upon action by the Legislature on the final State Budget.

The ultimate determination of the level of services to be provided rests with the Town Meeting and citizens of Dracut. Through this document, information is presented to assist in reaching that determination. The Town Manager and Department Heads are ready and available to assist in this process and to implement the adopted budget with expedience and efficiency.

Thank you.

TOWN OF DRACUT
FISCAL YEAR 2022 BUDGET
SUMMARY BY DEPARTMENT

AccountNumber	Dept. #	Dept. Name	Description	Revised Budget FY21 Nov Town Meeting	FY2022 Department Request	FY2022 Department Request (Alternate #1)	FY2022 Department Request (Alternate #2)	% Change FY21 vs. FY22
01-114-5120-000000-114	114	Town Moderator	Moderator Part Time Payroll	\$ 550	\$ 550	\$ 550	\$ 500	0.0%
				\$ 550	\$ 550	\$ 550	\$ 500	0.0%
01-122-5110-000000-122	122	Selectmen	Selectmen Payroll	\$ 62,500	\$ 63,500	\$ 63,500	\$ 62,950	1.6%
01-122-5120-000000-122	122	Selectmen	Selectmen Part Time Payroll	\$ 5,000	\$ 5,000	\$ 5,000	\$ 3,000	0.0%
01-122-5140-000000-122	122	Selectmen	Selectmen Longevity	\$ 1,050	\$ 1,050	\$ 1,050	\$ 1,050	0.0%
01-122-5241-000000-122	122	Selectmen	Selectmen Service Contracts	\$ 700	\$ 700	\$ 700	\$ 700	0.0%
01-122-5301-000000-122	122	Selectmen	Selectmen Advertising	\$ 300	\$ 300	\$ 300	\$ 300	0.0%
01-122-5312-000000-122	122	Selectmen	Selectmen - Other Professional Fee	\$ 2,000	\$ 2,000	\$ 2,000	\$ 1,000	0.0%
01-122-5420-000000-122	122	Selectmen	Selectmen Office Supplies	\$ 500	\$ 500	\$ 500	\$ 400	0.0%
01-122-5423-000000-122	122	Selectmen	Selectmen Duplicating Supplies	\$ 350	\$ 350	\$ 350	\$ 300	0.0%
01-122-5730-000000-122	122	Selectmen	Selectmen Dues & Publications	\$ 14,035	\$ 14,097	\$ 14,097	\$ -	0.4%
				\$ 86,435	\$ 87,497	\$ 87,497	\$ 69,700	1.2%
01-123-5110-000000-123	123	Town Manager	Town Manager Payroll	\$ 250,000	\$ 242,575	\$ 242,575	\$ 242,575	-3.0%
01-123-5120-000000-123	123	Town Manager	Town Manager Part Time Pay Roll	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0.0%
01-123-5240-000000-123	123	Town Manager	Town Manager Auto Repairs & Mainten	\$ 900	\$ 500	\$ 500	\$ 500	-44.4%
01-123-5241-000000-123	123	Town Manager	Town Manager Service Contracts	\$ 35,000	\$ 20,000	\$ 20,000	\$ 20,000	-42.9%
01-123-5272-000000-123	123	Town Manager	Town Manager Radio Rental & Maint	\$ 100	\$ 100	\$ 100	\$ 100	0.0%
01-123-5301-000000-123	123	Town Manager	Town Manager Advertising	\$ 1,000	\$ 1,000	\$ 1,200	\$ 1,000	0.0%
01-123-5340-000000-123	123	Town Manager	Town Manager Telephone	\$ 800	\$ 800	\$ 800	\$ 800	0.0%
01-123-5342-000000-123	123	Town Manager	Town Manager Printing & Binding	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	0.0%
01-123-5420-000000-123	123	Town Manager	Town Manager Office Supplies	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,000	0.0%
01-123-5490-000000-123	123	Town Manager	Town Manager Meeting Expense	\$ 1,000	\$ 1,000	\$ 1,000	\$ 500	0.0%
01-123-5710-000000-123	123	Town Manager	Town Manager In-State Travel	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	0.0%
01-123-5730-000000-123	123	Town Manager	Town Manager Dues & Publications	\$ 1,500	\$ 2,000	\$ 2,000	\$ 2,000	33.3%
01-123-5797-000000-123	123	Town Manager	Miscellaneous Expenses	\$ 1,000	\$ 1,500	\$ 1,500	\$ 1,000	50.0%
				\$ 299,800	\$ 277,975	\$ 278,175	\$ 271,475	-7.3%

TOWN OF DRACUT
FISCAL YEAR 2022 BUDGET
SUMMARY BY DEPARTMENT

AccountNumber	Dept. #	Dept. Name	Description	Revised Budget FY21 Nov Town Meeting	FY2022 Department Request	FY2022 Department Request (Alternate #1)	FY2022 Department Request (Alternate #2)	% Change FY21 vs. FY22
01-131-5120-000000-131	131	Finance Committee	Finance Committee Part Time Payroll	\$ 1,350	\$ 1,350	\$ 1,350	\$ 1,000	0.0%
01-131-5270-000000-131	131	Finance Committee	Finance Committee Property Rental	\$ 225	\$ 225	\$ 225	\$ -	0.0%
01-131-5301-000000-131	131	Finance Committee	Finance Committee Advertising	\$ 200	\$ 200	\$ 200	\$ 400	0.0%
01-131-5730-000000-131	131	Finance Committee	Finance Committee Dues & Publicatio	\$ 250	\$ 250	\$ 595	\$ 845	0.0%
				\$ 2,025	\$ 2,025	\$ 2,370	\$ 2,245	N/A
01-135-5110-000000-135	135	Accountant	Accountant Payroll	\$ 200,000	\$ 266,885	\$ 266,885	\$ 266,885	33.4%
01-135-5241-000000-135	135	Accountant	Accountant Service Contract	\$ 27,570	\$ 58,460	\$ 58,460	\$ 58,460	112.0%
01-135-5302-000000-135	135	Accountant	Accountant Auditing	\$ 46,750	\$ 45,000	\$ 45,000	\$ 45,000	-3.7%
01-135-5306-000000-135	135	Accountant	Accountant Employee Training	\$ 575	\$ 1,575	\$ 1,575	\$ 1,575	173.9%
01-135-5342-000000-135	135	Accountant	Accountant Printing & Binding	\$ 1,200	\$ 1,200	\$ 1,200	\$ 600	0.0%
01-135-5420-000000-135	135	Accountant	Accountant Office Supplies	\$ 1,000	\$ 1,000	\$ 1,000	\$ 500	0.0%
01-135-5710-000000-135	135	Accountant	Accountant In-State Travel	\$ 200	\$ 400	\$ 400	\$ 400	100.0%
01-135-5730-000000-135	135	Accountant	Accountant Dues & Publications	\$ 100	\$ 150	\$ 150	\$ -	50.0%
				\$ 277,395	\$ 374,670	\$ 374,670	\$ 373,420	35.1%
01-141-5110-000000-141	141	Assessors	Assessors Payroll	\$ 179,125	\$ 170,334	\$ 170,334	\$ 170,334	-4.9%
01-141-5241-000000-141	141	Assessors	Assessors Service Contract	\$ 7,696	\$ 8,186	\$ 8,186	\$ 8,186	6.4%
01-141-5299-000000-141	141	Assessors	Assessors Other Purchased Services	\$ 3,141	\$ 5,203	\$ 5,203	\$ 4,683	65.6%
01-141-5306-000000-141	141	Assessors	Assessors Training	\$ -	\$ 500	\$ 500	\$ 450	N/A
01-141-5316-000000-141	141	Assessors	Assessors Appraisals Studies & Sur	\$ 90,500	\$ 96,500	\$ 96,500	\$ 86,850	6.6%
01-141-5420-000000-141	141	Assessors	Assessors Office Supplies	\$ 1,000	\$ 1,000	\$ 1,000	\$ 900	0.0%
01-141-5712-000000-141	141	Assessors	Assessors Mileage Reimbursement	\$ 4,000	\$ 4,000	\$ 4,000	\$ 3,600	0.0%
01-141-5730-000000-141	141	Assessors	Assessors Dues & Publications	\$ 400	\$ 500	\$ 500	\$ 450	25.0%
				\$ 285,862	\$ 286,223	\$ 286,223	\$ 275,453	0.1%
01-145-5110-000000-145	145	Treasurer /Finance Dir	Treas/Fin Dir Payroll	\$ 303,472	\$ 174,028	\$ 174,028	\$ 174,028	-42.7%
01-145-5140-000000-145	145	Treasurer /Finance Dir	Treas/Fin Dir Longevity	\$ 1,050	\$ 850	\$ 850	\$ 850	-19.0%
01-145-5241-000000-145	145	Treasurer /Finance Dir	Treas/Fin Dir Service Contracts	\$ 52,000	\$ -	\$ -	\$ -	-100.0%
01-145-5310-000000-145	145	Treasurer /Finance Dir	Treas/Fin Dir Bank Service Charges	\$ 2,500	\$ 5,000	\$ 5,000	\$ 3,000	100.0%

TOWN OF DRACUT
FISCAL YEAR 2022 BUDGET
SUMMARY BY DEPARTMENT

AccountNumber	Dept. #	Dept. Name	Description	Revised Budget FY21 Nov Town Meeting	FY2022 Department Request	FY2022 Department Request (Alternate #1)	FY2022 Department Request (Alternate #2)	% Change FY21 vs. FY22
01-145-5311-000000-145	Treasurer /Finance Dir	Treas/Fin Dir Tax Foreclosure Fee	\$ 1,000	\$ 2,000	\$ 2,000	\$ 1,800		100.0%
01-145-5420-000000-145	Treasurer /Finance Dir	Treas/Fin Dir Office Supplies	\$ 2,000	\$ 3,000	\$ 3,000	\$ 2,550		50.0%
01-145-5710-000000-145	Treasurer /Finance Dir	Treas/Fin Dir In-State Travel	\$ 1,000	\$ 1,000	\$ 1,000	\$ 800		0.0%
01-145-5712-000000-145	Treasurer /Finance Dir	Treas/Fin Dir Milage Reimbursement	\$ 500	\$ 500	\$ 500	\$ 300		0.0%
01-145-5730-000000-145	Treasurer /Finance Dir	Treas/Fin Dir Dues & Publications	\$ 500	\$ 500	\$ 500	\$ 300		0.0%
				\$ 364,022	\$ 186,878	\$ 186,878	\$ 183,628	-48.7%
01-146-5110-000000-146	Tax Collector	Tax Collector Payroll	\$ 153,026	\$ 159,050	\$ 159,050	\$ 159,050		3.9%
01-146-5120-000000-146	Tax Collector	Tax Collector Part Time Payroll	\$ -	\$ 1,850	\$ 1,850	\$ 1,850		N/A
01-146-5140-000000-146	Tax Collector	Tax Collector Longevity	\$ 950	\$ 950	\$ 950	\$ 950		0.0%
01-146-5241-000000-146	Tax Collector	Tax Collector Service Contracts	\$ 45,500	\$ 45,500	\$ 46,000	\$ 45,500		0.0%
01-146-5306-000000-146	Tax Collector	Tax Collector Employee Training	\$ -	\$ 500	\$ 500	\$ -		N/A
01-146-5315-000000-146	Tax Collector	Tax Collector TT Legal Fee	\$ 1,000	\$ 6,000	\$ 6,000	\$ 6,000		500.0%
01-146-5342-000000-146	Tax Collector	Tax Collector Printing & Binding	\$ 500	\$ 500	\$ 500	\$ -		0.0%
01-146-5420-000000-146	Tax Collector	Tax Collector Office Supplies	\$ 2,000	\$ 4,000	\$ 4,000	\$ 3,000		100.0%
01-146-5730-000000-146	Tax Collector	Tax Collector Dues & Publications	\$ 100	\$ 100	\$ 100	\$ 100		0.0%
				\$ 203,076	\$ 218,450	\$ 218,950	\$ 216,450	7.6%
01-151-5305-000000-151	Law Department	Law Dept Legal Fees	\$ 200,000	\$ 200,000	\$ 200,000	\$ 150,000		0.0%
				\$ 200,000	\$ 200,000	\$ 200,000	\$ 150,000	0.0%
01-152-5110-000000-152	Human Resources	HR Full Time Payroll	\$ 97,770	\$ 100,701	\$ 100,701	\$ 100,701		3.0%
01-152-5301-000000-152	Human Resources	HR Advertising	\$ 550	\$ 550	\$ 450	\$ 350		0.0%
01-152-5306-000000-152	Human Resources	HR - Employee Training	\$ -	\$ 1,000	\$ 500	\$ -		N/A
01-152-5307-000000-152	Human Resources	HR Medical Exams	\$ 5,000	\$ 5,000	\$ 4,000	\$ 3,000		0.0%
01-152-5342-000000-152	Human Resources	HR Printing & Binding	\$ 200	\$ -	\$ -	\$ -		-100.0%
01-152-5420-000000-152	Human Resources	HR Office Supplies	\$ 200	\$ 200	\$ 175	\$ 150		0.0%
01-152-5710-000000-152	Human Resources	HR In-State Travel	\$ 100	\$ 100	\$ 75	\$ 50		0.0%
01-152-5730-000000-152	Human Resources	HR Dues & Publications	\$ 400	\$ 400	\$ 300	\$ 275		0.0%
				\$ 104,220	\$ 107,951	\$ 106,201	\$ 104,526	3.6%

TOWN OF DRACUT
FISCAL YEAR 2022 BUDGET
SUMMARY BY DEPARTMENT

AccountNumber	Dept. #	Dept. Name	Description	Revised Budget FY21 Nov Town Meeting	FY2022 Department Request	FY2022 Department Request (Alternate #1)	FY2022 Department Request (Alternate #2)	% Change FY21 vs. FY22
01-155-5110-000000-155	155	Information Technology	Full Time Payroll	\$ 104,614	107,744.00	107,744.00	107,744.00	3.0%
01-155-5120-000000-155	155	Information Technology	Part-time Payroll	\$ 6,000	0	0	0	-100.0%
01-155-5241-000000-155	155	Information Technology	Service Contracts	\$ 87,701	\$ 85,000	\$ 85,000	\$ 85,000	-3.1%
01-155-5340-000000-155	155	Information Technology	Telephone	\$ 8,782	\$ 8,900	\$ 8,900	\$ 8,900	1.3%
01-155-5394-000000-155	155	Information Technology	IT Other Professional Services	\$ -	\$ -	\$ -	\$ -	N/A
01-155-5433-000000-155	155	Information Technology	Equipment Repair & Maintenance	\$ 1,000	\$ 3,500	\$ 3,500	\$ 3,500	250.0%
01-155-5884-000000-155	155	Information Technology	IT Equipment Purchase/Lease	\$ 30,000	\$ -	\$ -	\$ -	-100.0%
				\$ 238,097	\$ 205,144	\$ 205,144	\$ 205,144	-13.8%
01-161-5110-000000-161	161	Town Clerk	Town Clerk Payroll	\$ 245,000	\$ 240,000	\$ 245,000	\$ 242,550	-2.0%
01-161-5120-000000-161	161	Town Clerk	Town Clerk Part Time Payroll	\$ -	\$ 200	\$ 300	\$ 270	N/A
01-161-5140-000000-161	161	Town Clerk	Town Clerk Longevity	\$ 1,375	\$ 850	\$ 850	\$ 850	-38.2%
01-161-5301-000000-161	161	Town Clerk	Town Clerk Advertising	\$ 2,000	\$ 2,000	\$ 2,000	\$ 1,800	0.0%
01-161-5306-000000-161	161	Town Clerk	Town Clerk Employee Training	\$ 300	\$ 300	\$ 400	\$ 360	0.0%
01-161-5341-000000-161	161	Town Clerk	Town Clerk Postage	\$ 50	\$ 6,000	\$ 6,500	\$ 5,850	11900.0%
01-161-5342-000000-161	161	Town Clerk	Town Clerk Printing & Binding	\$ 15,000	\$ 15,000	\$ 15,500	\$ 13,950	0.0%
01-161-5420-000000-161	161	Town Clerk	Town Clerk Office Supplies	\$ 1,000	\$ 1,500	\$ 2,000	\$ 1,800	50.0%
01-161-5421-000000-161	161	Town Clerk	Town Clerk Computer Supplies	\$ -	\$ 500	\$ 500	\$ 450	N/A
01-161-5710-000000-161	161	Town Clerk	Town Clerk In-State Travel	\$ 200	\$ 500	\$ 600	\$ 540	150.0%
01-161-5712-000000-161	161	Town Clerk	Town Clerk Mileage Reimbursement	\$ 100	\$ 100	\$ 150	\$ 135	0.0%
01-161-5730-000000-161	161	Town Clerk	Town Clerk Dues & Publications	\$ 400	\$ 500	\$ 500	\$ 450	25.0%
				\$ 265,425	\$ 267,450	\$ 274,300	\$ 269,005	0.8%
01-162-5110-000000-162	162	Election & Registration	Elec/Reg Payroll	\$ 20,000	\$ 21,000	\$ 22,500	\$ 20,250	5.0%
01-162-5140-000000-162	162	Election & Registration	Elec/Reg Longevity	\$ 525	\$ 850	\$ 850	\$ 850	61.9%
01-162-5241-000000-162	162	Election & Registration	Elec/Reg Service Contract	\$ 1,000	\$ 6,000	\$ 6,500	\$ 5,850	500.0%
01-162-5271-000000-162	162	Election & Registration	Elec/Reg Equipment Rental	\$ 1,000	\$ 800	\$ 1,000	\$ 900	-20.0%
01-162-5301-000000-162	162	Election & Registration	Elec/Reg Advertising	\$ 2,000	\$ 2,000	\$ 2,500	\$ 2,250	0.0%
01-162-5306-000000-162	162	Election & Registration	Elec/Reg Employee Training	\$ -	\$ 600	\$ 650	\$ 585	N/A

TOWN OF DRACUT
FISCAL YEAR 2022 BUDGET
SUMMARY BY DEPARTMENT

AccountNumber	Dept. #	Dept. Name	Description	Revised Budget FY21 Nov Town Meeting	FY2022 Department Request	FY2022 Department Request (Alternate #1)	FY2022 Department Request (Alternate #2)	% Change FY21 vs. FY22
01-162-5342-000000	162	Election & Registration	Elec/Reg Printing & Binding	\$ 5,000	\$ 5,000	\$ 6,000	\$ 5,400	0.0%
01-162-5420-000000	162	Election & Registration	Elec/Reg Office Supplies	\$ 1,000	\$ 1,500	\$ 1,750	\$ 1,575	50.0%
01-162-5421-000000	162	Election & Registration	Elec/Reg Computer Supplies	\$ -	\$ 250	\$ 250	\$ 225	N/A
01-162-5423-000000	162	Election & Registration	Elec/Reg Duplicating Supplies	\$ 270	\$ 350	\$ 400	\$ 360	29.6%
01-162-5710-000000	162	Election & Registration	Elec/Reg In-State Travel	\$ 225	\$ 500	\$ 500	\$ 450	122.2%
01-162-5712-000000	162	Election & Registration	Elec/Reg Mileage Reimbursement	\$ -	\$ 100	\$ 100	\$ 90	N/A
01-162-5730-000000	162	Election & Registration	Elec/Reg Dues & Publications	\$ 150	\$ 200	\$ 200	\$ 180	33.3%
01-162-5794-000000	162	Election & Registration	Elec/Reg Election Expense	\$ 40,000	\$ 25,000	\$ 25,000	\$ 22,250	-37.5%
01-162-5884-000000	162	Election & Registration	Elec/Reg Machinery & Equipment	\$ 8,000	\$ 4,500	\$ 4,500	\$ 4,050	-43.8%
				\$ 79,170	\$ 68,650	\$ 72,700	\$ 65,265	-13.3%
01-171-5110-000000	171	Conservation Commis	Cons Comm Payroll	\$ 63,226	\$ 66,690	\$ 66,690	\$ 66,690	5.5%
01-171-5270-000000	171	Conservation Commis	Cons Comm Property Rental	\$ -	\$ 200	\$ 200	\$ 200	N/A
01-171-5312-000000	171	Conservation Commis	Cons Comm Other Professional Fees	\$ 500	\$ 500	\$ 500	\$ 500	0.0%
01-171-5420-000000	171	Conservation Commis	Cons Comm Office Supplies	\$ 400	\$ 400	\$ 400	\$ 350	0.0%
01-171-5585-000000	171	Conservation Commis	Cons Comm Uniforms & Assessories	\$ -	\$ 300	\$ 300	\$ 200	N/A
01-171-5712-000000	171	Conservation Commis	Cons Comm Mileage Reimbursement	\$ 300	\$ 300	\$ 300	\$ 300	0.0%
01-171-5730-000000	171	Conservation Commis	Cons Comm Dues & Publications	\$ 500	\$ 600	\$ 600	\$ 600	20.0%
				\$ 64,926	\$ 68,990	\$ 68,990	\$ 68,840	6.3%
01-175-5110-000000	175	Planning Board	Planning Board Payroll	\$ 101,609	\$ 104,609	\$ 110,893	\$ 104,609	3.0%
01-175-5120-000000	175	Planning Board	Planning Board Part Time Payroll	\$ 1,000	\$ 2,800	\$ 2,800	\$ 2,800	180.0%
01-175-5301-000000	175	Planning Board	Planning Board Advertising	\$ 3,000	\$ 4,000	\$ 4,000	\$ 4,000	33.3%
01-175-5312-000000	175	Planning Board	Planning Board Other Professional F	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	0.0%
01-175-5710-000000	175	Planning Board	Planning Board In-State Travel	\$ 100	\$ 300	\$ 300	\$ 300	200.0%
01-175-5712-000000	175	Planning Board	Planning Board Mileage Reimbursemen	\$ 100	\$ 200	\$ 200	\$ 200	100.0%
01-175-5730-000000	175	Planning Board	Planning Board Dues & Publications	\$ 200	\$ 200	\$ 200	\$ 200	0.0%
				\$ 107,509	\$ 113,609	\$ 119,893	\$ 113,609	5.7%

TOWN OF DRACUT
FISCAL YEAR 2022 BUDGET
SUMMARY BY DEPARTMENT

AccountNumber	Dept. #	Dept. Name	Description	Revised Budget FY21 Nov Town Meeting	FY2022 Department Request	FY2022 Department Request (Alternate #1)	FY2022 Department Request (Alternate #2)	% Change FY21 vs. FY22
01-176-5120-000000-176	176	Zoning Board of Appeals	ZBA Part Time Payroll	\$ 2,000	\$ 4,500.00	\$ 9,000.00	\$ 4,050.00	125.0%
01-176-5301-000000-176	176	Zoning Board of Appeals	ZBA Advertising	\$ 3,000	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	0.0%
01-176-5420-000000-176	176	Zoning Board of Appeals	ZBA Office Supplies	\$ 300	\$ 800.00	\$ 800.00	\$ 600.00	166.7%
01-176-5730-000000-176	176	Zoning Board of Appeals	ZBA Dues & Publications	\$ 200	\$ 200.00	\$ 200.00	\$ 200.00	0.0%
				\$ 5,500	\$ 8,500	\$ 13,000	\$ 7,850	54.5%
01-196-5110-000000-196	196	Building Maintenance	Bldg Maint Payroll	\$ 160,000	\$ 165,500	\$ 175,000	\$ 157,886	3.4%
01-196-5120-000000-196	196	Building Maintenance	Bldg Maint Part Time Payroll	\$ -	\$ 10,000	\$ 10,000	\$ 9,000	N/A
01-196-5197-000000-196	196	Building Maintenance	Bldg Maint Auto Allowance	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,350	0.0%
01-196-5210-000000-196	196	Building Maintenance	Bldg Maint Electricity	\$ 25,000	\$ 29,000	\$ 28,000	\$ 28,710	16.0%
01-196-5212-000000-196	196	Building Maintenance	Bldg Maint Heating Gas	\$ 23,000	\$ 23,000	\$ 23,000	\$ 22,770	0.0%
01-196-5230-000000-196	196	Building Maintenance	Bldg Maint Water Charges	\$ 12,000	\$ 12,000	\$ 13,000	\$ 11,700	0.0%
01-196-5231-000000-196	196	Building Maintenance	Bldg Maint Sewer Charges	\$ 14,000	\$ 14,000	\$ 14,000	\$ 12,600	0.0%
01-196-5241-000000-196	196	Building Maintenance	Bldg Maint Service Contracts	\$ 13,500	\$ 13,500	\$ 14,000	\$ 12,600	0.0%
01-196-5271-000000-196	196	Building Maintenance	Bldg Maint Equipment Rental	\$ 18,000	\$ 18,000	\$ 18,000	\$ 16,200	0.0%
01-196-5291-000000-196	196	Building Maintenance	Bldg Maint Custodial & Housekeeping	\$ 3,000	\$ 3,500	\$ 4,000	\$ 3,600	16.7%
01-196-5340-000000-196	196	Building Maintenance	Bldg Maint Telephone	\$ 20,000	\$ 20,000	\$ 21,000	\$ 18,900	0.0%
01-196-5341-000000-196	196	Building Maintenance	Bldg Maint Postage	\$ 24,000	\$ 24,000	\$ 25,000	\$ 24,750	0.0%
01-196-5394-000000-196	196	Building Maintenance	Other Professional Services	\$ 20,000	\$ 20,000	\$ 22,000	\$ 19,800	0.0%
01-196-5423-000000-196	196	Building Maintenance	Duplicating Supplies	\$ 8,000	\$ 8,000	\$ 8,000	\$ 7,200	0.0%
01-196-5430-000000-196	196	Building Maintenance	Custodial Supplies	\$ 8,000	\$ 8,000	\$ 9,000	\$ 8,100	0.0%
01-196-5432-000000-196	196	Building Maintenance	Safety Equipment Supplies	\$ 4,000	\$ 5,000	\$ 6,000	\$ 5,400	25.0%
01-196-5433-000000-196	196	Building Maintenance	Equipment Maintenance Supplies	\$ 2,000	\$ 2,000	\$ 2,500	\$ 2,250	0.0%
01-196-5460-000000-196	196	Building Maintenance	Grounds Maintenance Supplies	\$ 3,000	\$ 3,000	\$ 3,000	\$ 2,700	0.0%
01-196-5531-000000-196	196	Building Maintenance	Building Maintenance Supplies	\$ 2,000	\$ 2,000	\$ 2,000	\$ 1,800	0.0%
01-196-5585-000000-196	196	Building Maintenance	Building Maintenance Uniforms	\$ 1,000	\$ 3,000	\$ 3,000	\$ 2,700	200.0%
01-196-5712-000000-196	196	Building Maintenance	Bldg Maint Mileage Reimbursement	\$ 800	\$ 1,000	\$ 1,000	\$ 900	25.0%
01-196-5797-000000-196	196	Building Maintenance	Bldg Maint Miscellaneous	\$ 600	\$ 600	\$ 600	\$ 540	0.0%

TOWN OF DRACUT
FISCAL YEAR 2022 BUDGET
SUMMARY BY DEPARTMENT

AccountNumber	Dept. #	Dept. Name	Description	Revised Budget FY21 Nov Town Meeting	FY2022 Department Request	FY2022 Department Request (Alternate #1)	FY2022 Department Request (Alternate #2)	% Change FY21 vs. FY22
01-196-5840-000000-196		Building Maintenance	Bldg Maint Building Improvements	\$ 500	\$ 2,000	\$ 2,000	\$ 1,800	300.0%
				\$ 363,900	\$ 388,600	\$ 405,600	\$ 373,256	6.8%
01-197-5740-000000-197		Town Insurance	Town Insurance Insurance Premiums	\$ 470,000	\$ 480,000	\$ 500,000	\$ 450,000	2.1%
				\$ 470,000	\$ 480,000	\$ 500,000	\$ 450,000	2.1%
01-198-5301-000000-198		Permanent Building C	PBC Advertising	\$ 100	100	100	100	0.0%
01-198-5420-000000-198		Permanent Building C	PBC Office Supplies	\$ 100	100	100	100	0.0%
				\$ 200	\$ 200	\$ 200	\$ 200	\$ -
			Total General Government	\$ 3,418,112	\$ 3,343,362	\$ 3,401,341	\$ 3,200,566	-2.2%
01-210-****-000000-210		Police Department	Police - Dispatch Assessment	\$ 430,000	\$ -	\$ -	\$ -	N/A
01-210-5110-000000-210		Police Department	Police Payroll	\$ 4,025,000	\$ 3,764,327	\$ 3,907,458	\$ 3,125,844	-6.5%
01-210-5112-000000-210		Police Department	Police Traffic Enforcement	\$ -		\$ 50,000		N/A
01-210-5120-000000-210		Police Department	Police Part Time Payroll	\$ 45,000	\$ 45,000	\$ 55,000	\$ 45,000	0.0%
01-210-5130-000000-210		Police Department	Police Overtime Payroll	\$ 350,000	\$ 350,000	\$ 400,000	\$ 350,000	0.0%
01-210-5140-000000-210		Police Department	Police Longevity	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	0.0%
01-210-5190-000000-210		Police Department	Police Uniform Allowance	\$ 50,000	\$ 61,000	\$ 65,000	\$ 61,000	22.0%
01-210-5210-000000-210		Police Department	Police Electricity	\$ 37,600	\$ 37,600	\$ 37,600	\$ 37,600	0.0%
01-210-5212-000000-210		Police Department	Police Heating Gas	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	0.0%
01-210-5230-000000-210		Police Department	Police Water Charges	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	0.0%
01-210-5231-000000-210		Police Department	Police Sewer Charges	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	0.0%
01-210-5240-000000-210		Police Department	Police R & M - Auto/Truck	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	0.0%
01-210-5241-000000-210		Police Department	Police Service Contracts	\$ 40,000	\$ 13,800	\$ 13,800	\$ 13,800	-65.5%
01-210-5272-000000-210		Police Department	Police Radio Rental & Maintenance	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	0.0%
01-210-5291-000000-210		Police Department	Police Custodial & Housekeeping	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	0.0%
01-210-5299-000000-210		Police Department	Police Other Purchased Services	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	0.0%
01-210-5306-000000-210		Police Department	Police Employee Training	\$ 50,000	\$ 38,480	\$ 38,480	\$ 38,480	-23.0%
01-210-5340-000000-210		Police Department	Police Telephone	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	0.0%
01-210-5341-000000-210		Police Department	Police Postage	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	0.0%

TOWN OF DRACUT
FISCAL YEAR 2022 BUDGET
SUMMARY BY DEPARTMENT

AccountNumber	Dept. #	Dept. Name	Description	Revised Budget FY21 Nov Town Meeting	FY2022 Department Request	FY2022 Department Request (Alternate #1)	FY2022 Department Request (Alternate #2)	% Change FY21 vs. FY22
01-210-5342-000000	210	Police Department	Police Printing & Binding	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	0.0%
01-210-5391-000000	210	Police Department	Police Laundry & Dry Cleaning	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	0.0%
01-210-5420-000000	210	Police Department	Police Office Supplies	\$ 1,500	\$ 3,000	\$ 3,000	\$ 3,000	100.0%
01-210-5421-000000	210	Police Department	Police Computer Supplies	\$ 3,500	\$ 6,000	\$ 6,000	\$ 6,000	71.4%
01-210-5423-000000	210	Police Department	Police Duplicating Supplies	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	0.0%
01-210-5430-000000	210	Police Department	Police Building R & M Supplies	\$ 12,000	\$ 30,000	\$ 30,000	\$ 30,000	150.0%
01-210-5433-000000	210	Police Department	Police R & M - Equipment	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	0.0%
01-210-5501-000000	210	Police Department	Police Medical Supplies	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	0.0%
01-210-5585-000000	210	Police Department	Police Uniforms & Accessories	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	0.0%
01-210-5712-000000	210	Police Department	Police Mileage Reimbursement	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	0.0%
01-210-5730-000000	210	Police Department	Police Dues & Publications	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	0.0%
01-210-5797-000000	210	Police Department	Police Miscellaneous	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	0.0%
01-210-5799-000000	210	Police Department	Police Criminal ID	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	0.0%
01-210-5884-000000	210	Police Department	Police Machinery & Equipment	\$ -	\$ 20,000	\$ 160,000	\$ -	N/A
				\$ 5,264,100	\$ 4,588,707	\$ 4,985,838	\$ 3,930,224	-12.8%
01-220-5110-000000	220	Fire	Fire Payroll	\$ 4,200,000	\$ 4,420,000	\$ 4,463,170	\$ 3,765,800	5.2%
01-220-5120-000000	220	Fire	Fire Part Time Payroll	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.0%
01-220-5140-000000	220	Fire	Fire Longevity	\$ -	\$ 850	\$ 850	\$ 850	N/A
01-220-5190-000000	220	Fire	Fire Uniform Allowance	\$ 32,250	\$ 32,250	\$ 32,250	\$ 32,250	0.0%
01-220-5210-000000	220	Fire	Fire Electricity	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	0.0%
01-220-5212-000000	220	Fire	Fire Heating Gas	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	0.0%
01-220-5230-000000	220	Fire	Fire Water Charge	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	0.0%
01-220-5231-000000	220	Fire	Fire Sewer Charges	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	0.0%
01-220-5240-000000	220	Fire	Fire R & M - Auto/Truck	\$ 60,000	\$ 60,000	\$ 60,000	\$ 58,000	0.0%
01-220-5241-000000	220	Fire	Fire Service Contracts	\$ 15,000	\$ 13,300	\$ 13,300	\$ 13,300	-11.3%
01-220-5272-000000	220	Fire	Fire Radio Rental & Maintenance	\$ 25,000	\$ 25,000	\$ 25,000	\$ 22,500	0.0%
01-220-5291-000000	220	Fire	Fire Custodial & Housekeeping	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,200	0.0%

TOWN OF DRACUT
FISCAL YEAR 2022 BUDGET
SUMMARY BY DEPARTMENT

AccountNumber	Dept. #	Dept. Name	Description	Revised Budget FY21 Nov Town Meeting	FY2022 Department Request	FY2022 Department Request (Alternate #1)	FY2022 Department Request (Alternate #2)	% Change FY21 vs. FY22
01-220-5306-000000-220	220	Fire	Fire Employee Training	\$ 60,000	\$ 60,000	\$ 60,000	\$ 50,000	0.0%
01-220-5312-000000-220	220	Fire	Fire Other Professional Fees	\$ -	\$ 300	\$ 300	\$ -	N/A
01-220-5320-000000-220	220	Fire	Fire Education Tuition	\$ -	\$ 10,000	\$ 10,000	\$ 8,000	N/A
01-220-5340-000000-220	220	Fire	Fire Telephone	\$ 15,000	\$ 15,000	\$ 15,000	\$ 13,500	0.0%
01-220-5341-000000-220	220	Fire	Fire Postage	\$ 300	\$ 300	\$ 300	\$ 280	0.0%
01-220-5391-000000-220	220	Fire	Fire Laundry & Dry Cleaning	\$ 100	\$ 100	\$ 100	\$ 75	0.0%
01-220-5420-000000-220	220	Fire	Fire Office Supplies	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,200	0.0%
01-220-5421-000000-220	220	Fire	Fire Computer Supplies	\$ 6,000	\$ 6,000	\$ 6,000	\$ 5,400	0.0%
01-220-5423-000000-220	220	Fire	Fire Duplicating Supplies	\$ 300	\$ 300	\$ 300	\$ 270	0.0%
01-220-5430-000000-220	220	Fire	Fire Custodial Supplies	\$ 15,000	\$ 15,000	\$ 15,000	\$ 13,500	0.0%
01-220-5433-000000-220	220	Fire	Fire R & M - Equipment	\$ 15,000	\$ 15,000	\$ 15,000	\$ 13,500	0.0%
01-220-5481-000000-220	220	Fire	Fire Vehicle - Fuel	\$ 2,000	\$ 2,000	\$ 2,000	\$ 1,800	0.0%
01-220-5501-000000-220	220	Fire	Fire Medical Supplies	\$ 6,000	\$ 6,000	\$ 6,000	\$ 5,400	0.0%
01-220-5580-000000-220	220	Fire	Fire Fire Fighting Supplies	\$ 21,600	\$ 13,034	\$ 13,034	\$ 13,034	-39.7%
01-220-5585-000000-220	220	Fire	Fire Uniforms & Accessories	\$ 31,000	\$ 31,000	\$ 31,000	\$ 27,900	0.0%
01-220-5710-000000-220	220	Fire	Fire In-State Travel	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,350	0.0%
01-220-5730-000000-220	220	Fire	Fire Dues & Publications	\$ 5,500	\$ 5,500	\$ 5,500	\$ 4,950	0.0%
01-220-5797-000000-220	220	Fire	Fire Miscellaneous	\$ 300	\$ 300	\$ 300	\$ -	0.0%
01-220-5799-000000-220	220	Fire	Fire Criminal ID	\$ 200	\$ 200	\$ 200	\$ -	0.0%
01-220-5884-000000-220	220	Fire	Fire Machinery & Equipment	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	0.0%
01-220-5966-000000-220	220	Fire	Stabilization Trans for Equip Repla	\$ -	\$ -	\$ -	\$ -	N/A
				\$ 4,568,850	\$ 4,789,734	\$ 4,832,904	\$ 4,105,859	4.8%
01-241-5110-000000-241	241	Building Department	Building Payroll	\$ 190,936	\$ 205,095	\$ 205,095	\$ 192,454	7.4%
01-241-5120-000000-241	241	Building Department	Building Part Time Payroll	\$ 1,000	\$ 1,000	\$ 5,000	\$ -	0.0%
01-241-5190-000000-241	241	Building Department	Uniform Allowance	\$ 500	\$ 500	\$ 500	\$ 500	0.0%
01-241-5306-000000-241	241	Building Department	Building Employee Training	\$ 400	\$ 400	\$ 400	\$ 400	0.0%
01-241-5420-000000-241	241	Building Department	Building Office Supplies	\$ 1,500	\$ 2,300	\$ 4,700	\$ 1,500	53.3%

TOWN OF DRACUT
FISCAL YEAR 2022 BUDGET
SUMMARY BY DEPARTMENT

AccountNumber	Dept. #	Dept. Name	Description	Revised Budget FY21 Nov Town Meeting	FY2022 Department Request	FY2022 Department Request (Alternate #1)	FY2022 Department Request (Alternate #2)	% Change FY21 vs. FY22
01-241-5712-000000-	241	Building Department	Building Mileage Reimbursement	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	0.0%
01-241-5730-000000-	241	Building Department	Building Dues & Publications	\$ -	\$ 400	\$ 400	\$ -	N/A
				\$ 198,336	\$ 213,695	\$ 220,095	\$ 198,854	7.7%
01-242-5120-000000-	242	Gas & Plumbing	Plumbing & Gas Part Time Payroll	\$ 29,578	\$ 30,977	\$ 31,114	\$ 28,278	4.7%
01-242-5190-000000-	242	Gas & Plumbing	Uniform Allowance	\$ -	\$ 200	\$ 200	\$ 200	N/A
01-242-5306-000000-	242	Gas & Plumbing	Plumbing & Gas Employee Training	\$ 400	\$ 600	\$ 600	\$ 400	50.0%
01-242-5420-000000-	242	Gas & Plumbing	Plumbing & Gas Office Supplies	\$ -	\$ 1,600	\$ 400	\$ 300	N/A
01-242-5712-000000-	242	Gas & Plumbing	Plumbing & Gas Mileage Reimbursement	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	0.0%
01-242-5730-000000-	242	Gas & Plumbing	Plumbing & Gas Dues & Publications	\$ -	\$ 100	\$ 100	\$ 100	N/A
				\$ 32,478	\$ 35,977	\$ 34,914	\$ 31,778	10.8%
01-244-5241-000000-	244	Weights & Measures	Sealer of Weights Service Contract	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500	0.0%
				\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500	0.0%
01-245-5120-000000-	245	Electrical	Wiring Part Time Payroll	\$ 30,990	\$ 32,430	\$ 34,648	\$ 30,525	4.6%
01-245-5190-000000-	245	Electrical	Uniform Allowance	\$ -	\$ 200	\$ 200	\$ 200	N/A
01-245-5306-000000-	245	Electrical	Wiring Employee Training	\$ 225	\$ 300	\$ 300	\$ 300	33.3%
01-245-5420-000000-	245	Electrical	Wiring Office Supplies	\$ 300	\$ 1,500	\$ 300	\$ 200	400.0%
01-245-5712-000000-	245	Electrical	Wiring Mileage Reimbursement	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	0.0%
01-245-5730-000000-	245	Electrical	Wiring Dues & Publications	\$ -	\$ 100	\$ 100	\$ -	N/A
				\$ 34,015	\$ 37,030	\$ 38,048	\$ 33,725	8.9%
01-291-5120-000000-	291	Emergency Management	Emergency Mgmt Part Time Payroll	\$ 2,700	\$ 2,700	\$ 2,700	\$ 2,700	0.0%
01-291-5241-000000-	291	Emergency Management	Emergency Mgmt Service Contracts	\$ 22,000	\$ 22,700	\$ 22,700	\$ 22,700	3.2%
01-291-5420-000000-	291	Emergency Management	Emergency Mgmt Office Supplies	\$ 100	\$ 100	\$ 100	\$ 100	0.0%
01-291-5421-000000-	291	Emergency Management	Emergency Mgmt Computer Supplies	\$ 110	\$ 110	\$ 110	\$ 110	0.0%
01-291-5501-000000-	291	Emergency Management	Emergency Mgmt Medical Supplies	\$ 100	\$ 100	\$ 100	\$ 100	0.0%
01-291-5583-000000-	291	Emergency Management	Emergency Mgmt Small Tools & Supplies	\$ 300	\$ 300	\$ 300	\$ 300	0.0%
01-291-5712-000000-	291	Emergency Management	Emergency Mgmt Mileage Reimbursement	\$ 100	\$ 100	\$ 100	\$ 100	0.0%
01-291-5730-000000-	291	Emergency Management	Emergency Mgmt Dues & Publications	\$ 50	\$ 50	\$ 50	\$ 50	0.0%

TOWN OF DRACUT
FISCAL YEAR 2022 BUDGET
SUMMARY BY DEPARTMENT

AccountNumber	Dept. #	Dept. Name	Description	Revised Budget FY21 Nov Town Meeting	FY2022 Department Request	FY2022 Department Request (Alternate #1)	FY2022 Department Request (Alternate #2)	% Change FY21 vs. FY22
01-291-5797-000000-	291	Emergency Management	Miscellaneous Expenses	\$ 50	\$ 50	\$ 50	\$ 50	0.0%
				\$ 25,510	\$ 26,210	\$ 26,210	\$ 26,210	2.7%
01-292-5110-000000-	292	Animal Control Officer	Animal Ctrl Payroll	\$ 46,355	\$ 47,739	\$ 47,739	\$ 47,739	3.0%
01-292-5120-000000-	292	Animal Control Officer	Animal Ctrl part Time Payroll	\$ -	\$ 11,213	\$ 15,000	\$ 9,000	N/A
01-292-5190-000000-	292	Animal Control Officer	Animal Ctrl Uniform Allowance	\$ 850	\$ 850	\$ 850	\$ 750	0.0%
01-292-5240-000000-	292	Animal Control Officer	Animal Ctrl R & M - Auto/Truck	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	0.0%
01-292-5241-000000-	292	Animal Control Officer	Animal Ctrl Service Contracts	\$ 15,000	\$ 15,000	\$ 17,500	\$ 15,000	0.0%
01-292-5272-000000-	292	Animal Control Officer	Animal Ctrl Radio Rental & Maintenance	\$ 150	\$ 150	\$ 150	\$ 100	0.0%
01-292-5301-000000-	292	Animal Control Officer	Animal Ctrl Advertising	\$ 100	\$ 100	\$ 100	\$ 100	0.0%
01-292-5306-000000-	292	Animal Control Officer	Animal Ctrl Employee Training	\$ 500	\$ 1,000	\$ 1,000	\$ 500	100.0%
01-292-5340-000000-	292	Animal Control Officer	Animal Control Telephone	\$ 700	\$ 700	\$ 700	\$ 700	0.0%
01-292-5341-000000-	292	Animal Control Officer	Animal Ctrl Postage	\$ 100	\$ 100	\$ 100	\$ 50	0.0%
01-292-5420-000000-	292	Animal Control Officer	Animal Ctrl Office Supplies	\$ 400	\$ 400	\$ 400	\$ 300	0.0%
01-292-5421-000000-	292	Animal Control Officer	Animal Ctrl Computer Supplies	\$ 400	\$ 400	\$ 400	\$ 300	0.0%
01-292-5583-000000-	292	Animal Control Officer	Animal Ctrl Small Tools & Supplies	\$ 400	\$ 400	\$ 400	\$ 300	0.0%
01-292-5730-000000-	292	Animal Control Officer	Animal Ctrl Dues & Publications	\$ 200	\$ 200	\$ 200	\$ 100	0.0%
				\$ 67,655	\$ 80,752	\$ 87,039	\$ 77,439	19.4%
			Total Public Safety	\$ 10,199,444	\$ 9,780,604	\$ 10,233,548	\$ 8,412,589	-4.1%
01-300-5100-000000-	300	Education	NSS Appropriation	\$ 31,650,000	\$ 32,850,000	\$ 32,850,000	\$ 32,850,000	3.8%
01-300-5200-000000-	300	Education	Excludables Appropriation	\$ 2,700,000	\$ 2,700,000	\$ 2,700,000	\$ 2,700,000	0.0%
01-301-5321-000000-	301	GLTHS	GLTHS - Assessment	\$ 4,650,000	\$ 4,615,297	\$ 4,615,297	\$ 4,615,297	-0.7%
01-301-5330-000000-	301	GLTHS	GLTHS - Non-Net Assessment	\$ 175,000	\$ 185,000	\$ 185,000	\$ 185,000	5.7%
01-303-5322-000000-	303	Essex Aggie	Essex Aggie - Assessment	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	0.0%
01-303-5331-000000-	303	Essex Aggie	Essex Aggie Non-Net Assessment	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	0.0%
			Total Education	\$ 39,210,000	\$ 40,385,297	\$ 40,385,297	\$ 40,385,297	3.0%
01-410-5110-000000-	410	Engineering	Engineering Payroll	\$ 206,898	\$ 245,864	\$ 245,864	\$ 155,865	18.8%
01-410-5140-000000-	410	Engineering	Engineering Longevity	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	0.0%

TOWN OF DRACUT
FISCAL YEAR 2022 BUDGET
SUMMARY BY DEPARTMENT

AccountNumber	Dept. #	Dept. Name	Description	Revised Budget FY21 Nov Town Meeting	FY2022 Department Request	FY2022 Department Request (Alternate #1)	FY2022 Department Request (Alternate #2)	% Change FY21 vs. FY22
01-410-5241-000000	410	Engineering	Engineering Service Contracts	\$ 6,000	\$ 6,000	\$ 40,000	\$ 5,400	0.0%
01-410-5301-000000	410	Engineering	Engineering Advertising	\$ 150	\$ 150	\$ 2,000	\$ -	0.0%
01-410-5306-000000	410	Engineering	Engineering Employee Training	\$ 800	\$ 800	\$ 8,000	\$ 500	0.0%
01-410-5342-000000	410	Engineering	Engineering Printing & Binding	\$ 1,000	\$ 1,000	\$ 1,000	\$ 900	0.0%
01-410-5420-000000	410	Engineering	Engineering Office Supplies	\$ 900	\$ 900	\$ 2,000	\$ 800	0.0%
01-410-5423-000000	410	Engineering	Engineering Duplicating Supplies	\$ 1,000	\$ 1,000	\$ 2,000	\$ 900	0.0%
01-410-5433-000000	410	Engineering	Engineering R & M - Equipment	\$ 1,000	\$ 1,000	\$ 1,000	\$ 900	0.0%
01-410-5530-000000	410	Engineering	Engineering Engineering Supplies	\$ 600	\$ 600	\$ 3,000	\$ 500	0.0%
01-410-5583-000000	410	Engineering	Engineering Small Tools & Supplies	\$ 200	\$ 200	\$ 500	\$ 180	0.0%
01-410-5712-000000	410	Engineering	Engineering Auto Allowance	\$ 2,000	\$ 2,000	\$ 1,000	\$ 1,800	0.0%
01-410-5884-000000	420	Engineering	Engineering Machinery & Equipment	\$ -	\$ 11,200	\$ 11,200	\$ 11,200	N/A
01-410-5730-000000	410	Engineering	Engineering Dues & Publications	\$ 200	\$ 200	\$ 1,200	\$ 180	0.0%
				\$ 221,948	\$ 272,114	\$ 319,964	\$ 180,325	22.6%
01-420-5110-000000	420	Public Works	Public Works Payroll	\$ 238,235	\$ 183,584	\$ 183,584	\$ 280,757	-22.9%
01-420-5120-000000	420	Public Works	Public Works Part Time Payroll	\$ 13,400	\$ 13,400	\$ 13,400	\$ 13,400	0.0%
01-420-5140-000000	420	Public Works	Public Works Longevity	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	0.0%
01-420-5210-000000	420	Public Works	Public Works Electricity	\$ 13,000	\$ 13,000	\$ 11,000	\$ 14,300	0.0%
01-420-5212-000000	420	Public Works	Public Works Heating Gas	\$ 12,500	\$ 12,500	\$ 11,500	\$ 13,750	0.0%
01-420-5230-000000	420	Public Works	Public Works Water Charges	\$ 900	\$ 900	\$ 900	\$ 990	0.0%
01-420-5231-000000	420	Public Works	Public Works Sewer Charges	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,100	0.0%
01-420-5241-000000	420	Public Works	Service Contracts-PW Admin Purchase	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,650	0.0%
01-420-5291-000000	420	Public Works	Public Works Custodial & Housekeepi	\$ 4,000	\$ 4,000	\$ 2,300	\$ 4,400	0.0%
01-420-5301-000000	420	Public Works	Public Works Advertising	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,200	0.0%
01-420-5306-000000	420	Public Works	Public Works Employee Training	\$ 350	\$ 350	\$ -	\$ 385	0.0%
01-420-5340-000000	420	Public Works	Public Works Telephone	\$ 2,900	\$ 2,900	\$ 2,700	\$ 3,190	0.0%
01-420-5341-000000	420	Public Works	Public Works Postage	\$ 200	\$ 500	\$ 200	\$ 220	150.0%
01-420-5420-000000	420	Public Works	Public Works Office Supplies	\$ 2,000	\$ 3,000	\$ 2,000	\$ 2,200	50.0%

TOWN OF DRACUT
FISCAL YEAR 2022 BUDGET
SUMMARY BY DEPARTMENT

AccountNumber	Dept. #	Dept. Name	Description	Revised Budget FY21 Nov Town Meeting	FY2022 Department Request	FY2022 Department Request (Alternate #1)	FY2022 Department Request (Alternate #2)	% Change FY21 vs. FY22
01-420-5421-000000-420		Public Works	Public Works Computer Supplies	\$ 500	\$ 500	\$ 350	\$ 550	0.0%
01-420-5423-000000-420		Public Works	Public Works Duplicating Supplies	\$ 550	\$ 550	\$ 550	\$ 605	0.0%
01-420-5430-000000-420		Public Works	Public Works Building Maintenance	\$ 6,500	\$ 6,500	\$ 6,500	\$ 7,150	0.0%
01-420-5730-000000-420		Public Works	Public Works Dues & Publications	\$ 225	\$ 425	\$ 425	\$ 248	88.9%
01-420-5884-000000-420		Public Works	Public Works Machinery & Equipment	\$ 5,000	\$ 4,200	\$ 4,200	\$ 5,500	-16.0%
				\$ 306,010	\$ 252,059	\$ 245,359	\$ 353,844	-17.6%
01-421-5110-000000-421		Highway Maintenance	Highway Maint Payroll	\$ 933,408	\$ 984,876	\$ 984,876	\$ 984,876	5.5%
01-421-5140-000000-421		Highway Maintenance	Highway Maint Longevity	\$ 8,750	\$ 8,850	\$ 8,850	\$ 8,850	1.1%
01-421-5241-000000-421		Highway Maintenance	Highway Maint Service Contracts	\$ 77,000	\$ 77,000	\$ 64,000	\$ 84,700	0.0%
01-421-5271-000000-421		Highway Maintenance	Highway Maint Equipment Rental	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,600	0.0%
01-421-5272-000000-421		Highway Maintenance	Highway Maint Radio Rental & Mainte	\$ 2,800	\$ 2,800	\$ 1,000	\$ 3,080	0.0%
01-421-5306-000000-421		Highway Maintenance	Highway Maint Employee Training	\$ 400	\$ 400	\$ 400	\$ 440	0.0%
01-421-5312-000000-421		Highway Maintenance	Highway Maint Other Professional Fe	\$ 20,750	\$ 20,750	\$ 15,000	\$ 22,825	0.0%
01-421-5433-000000-421		Highway Maintenance	Highway Maint R & M - Equipment	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,200	0.0%
01-421-5533-000000-421		Highway Maintenance	Highway Maint Maint Materials	\$ 150,000	\$ 150,000	\$ 149,000	\$ 165,000	0.0%
01-421-5583-000000-421		Highway Maintenance	Highway Maint Small Tools & Supplie	\$ 7,500	\$ 7,500	\$ 7,500	\$ 8,250	0.0%
01-421-5585-000000-421		Highway Maintenance	Highway Maint Uniforms & Assessorie	\$ 15,100	\$ 15,100	\$ 18,100	\$ 16,610	0.0%
01-421-5797-000000-421		Highway Maintenance	Highway Maint Miscellaneous	\$ -	\$ -	\$ -	\$ -	N/A
01-421-5801-000000-421		Highway Maintenance	Highway Maint Traffic Control & Sur	\$ 18,000	\$ 18,000	\$ 13,000	\$ 19,800	0.0%
01-421-5856-000000-421		Highway Maintenance	Highway Maint Other Improvements	\$ 7,000	\$ 7,000	\$ -	\$ 7,700	0.0%
				\$ 1,248,708	\$ 1,300,276	\$ 1,269,726	\$ 1,330,931	4.1%
01-423-5110-000000-423		Snow & Ice Removal	Snow & Ice Payroll	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	0.0%
01-423-5241-000000-423		Snow & Ice Removal	Snow & Ice Service Contracts	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400	0.0%
01-423-5271-000000-423		Snow & Ice Removal	Snow & Ice Equipment Rental	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	0.0%
01-423-5433-000000-423		Snow & Ice Removal	Snow & Ice R & M - Equipment	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	0.0%
01-423-5531-000000-423		Snow & Ice Removal	Snow & Ice Chemicals	\$ 160,000	\$ 160,000	\$ 160,000	\$ 160,000	0.0%
01-423-5533-000000-423		Snow & Ice Removal	Snow & Ice Maint Materials	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	0.0%

TOWN OF DRACUT
FISCAL YEAR 2022 BUDGET
SUMMARY BY DEPARTMENT

AccountNumber	Dept. #	Dept. Name	Description	Revised Budget FY21 Nov Town Meeting	FY2022 Department Request	FY2022 Department Request (Alternate #1)	FY2022 Department Request (Alternate #2)	% Change FY21 vs. FY22
01-423-5884-000000-423		Snow & Ice Removal	Snow & Ice Machinery & Equipment	\$ 31,600	\$ 31,600	\$ 31,600	\$ 31,600	0.0%
				\$ 563,000	\$ 563,000	\$ 563,000	\$ 563,000	0.0%
01-424-5210-000000-424		Street Lighting	Street Lighting Electricity	\$ 110,000	\$ 110,000	\$ 110,000	\$ 110,000	0.0%
01-424-5433-000000-424		Street Lighting	Street Lighting R & M - Equipment	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	0.0%
				\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	0.0%
01-428-5110-000000-428		Tree Division	Tree Dept Payroll	\$ 166,206	\$ 226,141	\$ 226,141	\$ 226,141	36.1%
01-428-5140-000000-428		Tree Division	Tree Dept Longevity	\$ 1,100	\$ 1,150	\$ 1,150	\$ 1,150	4.5%
01-428-5210-000000-428		Tree Division	Tree Dept Electricity	\$ 1,350	\$ 1,350	\$ 1,350	\$ 1,485	0.0%
01-428-5212-000000-428		Tree Division	Tree Dept Heating Gas	\$ 4,700	\$ 4,700	\$ 4,700	\$ 5,170	0.0%
01-428-5230-000000-428		Tree Division	Water Charges	\$ 300	\$ 300	\$ 300	\$ 330	0.0%
01-428-5231-000000-428		Tree Division	Tree Dept Sewer Charges	\$ 520	\$ 520	\$ 520	\$ 572	0.0%
01-428-5240-000000-428		Tree Division	Tree Dept R & M - Auto/Truck	\$ 5,500	\$ 5,500	\$ 4,400	\$ 6,050	0.0%
01-428-5241-000000-428		Tree Division	Tree Dept Service Contracts	\$ 10,000	\$ 10,000	\$ 10,000	\$ 11,000	0.0%
01-428-5272-000000-428		Tree Division	Radio Rental & Maintenance	\$ 500	\$ 500	\$ 500	\$ 550	0.0%
01-428-5306-000000-428		Tree Division	Tree Dept Employee Training	\$ 250	\$ 250	\$ 250	\$ 275	0.0%
01-428-5340-000000-428		Tree Division	Tree Dept Telephone	\$ 275	\$ 275	\$ 275	\$ 303	0.0%
01-428-5430-000000-428		Tree Division	Tree Dept Custodial Supplies	\$ 3,300	\$ 3,300	\$ 1,300	\$ 3,630	0.0%
01-428-5433-000000-428		Tree Division	Tree Dept R & M - Equipment	\$ 4,000	\$ 4,000	\$ 3,000	\$ 4,400	0.0%
01-428-5481-000000-428		Tree Division	Tree Dept Vehicle - Fuel	\$ -	\$ -	\$ -	\$ -	N/A
01-428-5531-000000-428		Tree Division	Tree Dept Chemicals	\$ 2,000	\$ 2,000	\$ 1,500	\$ 2,200	0.0%
01-428-5583-000000-428		Tree Division	Small Tools & Supplies-Tree Divisio	\$ 3,300	\$ 3,300	\$ 2,800	\$ 3,630	0.0%
01-428-5585-000000-428		Tree Division	Tree Dept Uniforms & Assessories	\$ 2,600	\$ 2,600	\$ 4,500	\$ 2,860	0.0%
01-428-5884-000000-428		Tree Division	Tree Dept Machinery & Equipment	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,650	0.0%
				\$ 207,401	\$ 267,386	\$ 263,161	\$ 271,395	28.9%
01-429-5110-000000-429		Vehicle Maintenance	Vehicle Maint Payroll	\$ 181,444	\$ 186,789	\$ 186,789	\$ 186,789	2.9%
01-429-5140-000000-429		Vehicle Maintenance	Vehicle Maint Longevity	\$ 2,050	\$ 2,050	\$ 2,050	\$ 2,050	0.0%
01-429-5240-000000-429		Vehicle Maintenance	Vehicle Maint R & M - Auto/Truck	\$ 54,000	\$ 54,000	\$ 54,000	\$ 59,400	0.0%

TOWN OF DRACUT
FISCAL YEAR 2022 BUDGET
SUMMARY BY DEPARTMENT

AccountNumber	Dept. #	Dept. Name	Description	Revised Budget FY21 Nov Town Meeting	FY2022 Department Request	FY2022 Department Request (Alternate #1)	FY2022 Department Request (Alternate #2)	% Change FY21 vs. FY22
01-429-5241-000000-429		Vehicle Maintenance	Vehicle Maint Service Contracts	\$ 900	\$ 900	\$ 900	\$ 990	0.0%
01-429-5306-000000-429		Vehicle Maintenance	Vehicle Maint Employee Training	\$ 500	\$ 500	\$ 500	\$ 550	0.0%
01-429-5433-000000-429		Vehicle Maintenance	Vehicle Maint R & M - Equipment	\$ 3,300	\$ 3,300	\$ 3,300	\$ 3,630	0.0%
01-429-5481-000000-429		Vehicle Maintenance	Vehicle Maint Vehicle - Fuel	\$ 150,000	\$ 150,000	\$ 127,830	\$ 165,000	0.0%
01-429-5533-000000-429		Vehicle Maintenance	Vehicle Maint Maintenance Materials	\$ 700	\$ 700	\$ 700	\$ 770	0.0%
01-429-5583-000000-429		Vehicle Maintenance	Vehicle Maint Small Tools & Supplie	\$ 7,300	\$ 7,300	\$ 7,300	\$ 8,030	0.0%
01-429-5585-000000-429		Vehicle Maintenance	Vehicle Maint Uniforms & Assessorie	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,500	0.0%
				\$ 405,194	\$ 410,539	\$ 388,369	\$ 432,709	1.3%
01-433-5120-000000-433		Collection & Disposal	Solid Waste Payroll	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	0.0%
01-433-5292-000000-433		Collection & Disposal	Solid Waste Trash Collection	\$ 2,440,000	\$ 2,667,911	\$ 2,667,911	\$ 2,667,911	9.3%
01-433-5312-000000-433		Collection & Disposal	Solid Waste Other Professional Fees	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	0.0%
				\$ 2,473,000	\$ 2,700,911	\$ 2,700,911	\$ 2,700,911	9.2%
01-491-5120-000000-491		Cemetery	Cemetery Payroll	\$ 59,868	\$ 80,588	\$ 80,588	\$ 104,388	34.6%
01-491-5197-000000-491		Cemetery	Cemetery Auto Allowance	\$ 864	\$ 864	\$ -	\$ 950	0.0%
01-491-5210-000000-491		Cemetery	Cemetery Electricity	\$ 300	\$ 300	\$ 300	\$ 330	0.0%
01-491-5211-000000-491		Cemetery	Cemetery Heating Oil	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,200	0.0%
01-491-5240-000000-491		Cemetery	Cemetery R & M - Auto/Truck	\$ 1,000	\$ 1,000	\$ 500	\$ 1,100	0.0%
01-491-5420-000000-491		Cemetery	Cemetery Office Supplies	\$ 100	\$ 100	\$ 100	\$ 110	0.0%
01-491-5430-000000-491		Cemetery	Cemetery Custodial Supplies	\$ 1,000	\$ 1,000	\$ 500	\$ 1,100	0.0%
01-491-5433-000000-491		Cemetery	Cemetery R & M - Equipment	\$ 1,200	\$ 1,200	\$ 700	\$ 1,320	0.0%
01-491-5533-000000-491		Cemetery	Cemetery Maintenance Materials	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,980	0.0%
01-491-5583-000000-491		Cemetery	Cemetery Small Tools & Supplies	\$ 100	\$ 500	\$ 500	\$ 550	400.0%
01-491-5585-000000-491		Cemetery	Cemetery Uniforms and Accessories	\$ -	\$ -	\$ 1,000	\$ 1,100	N/A
01-491-5841-000000-491		Cemetery	Cemetery Other Improvements	\$ 2,500	\$ 2,500	\$ 2,400	\$ 2,750	0.0%
01-491-5884-000000-491		Cemetery	Cemetery Machinery & Equipment	\$ 3,800	\$ 3,800	\$ 3,800	\$ 4,180	0.0%
				\$ 74,532	\$ 95,652	\$ 94,188	\$ 122,058	28.3%
			Total Public Works	\$ 5,619,793	\$ 5,981,936	\$ 5,964,677	\$ 6,075,173	6.4%

TOWN OF DRACUT
FISCAL YEAR 2022 BUDGET
SUMMARY BY DEPARTMENT

AccountNumber	Dept. #	Dept. Name	Description	Revised Budget FY21 Nov Town Meeting	FY2022 Department Request	FY2022 Department Request (Alternate #1)	FY2022 Department Request (Alternate #2)	% Change FY21 vs. FY22
01-510-5110-000000	510	Board of Health	BOH Payroll	\$ 129,810	\$ 211,765	\$ 211,765	\$ 211,765	63.1%
01-510-5120-000000	510	Board of Health	BOH Part Time Payroll	\$ 22,000				-100.0%
01-510-5140-000000	510	Board of Health	BOH Longevity	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	0.0%
01-510-5241-000000	510	Board of Health	BOH Service Contracts	\$ 2,000	\$ 3,000	\$ 3,000	\$ 3,000	50.0%
01-510-5301-000000	510	Board of Health	BOH Advertising	\$ 300	\$ 300	\$ 300	\$ 300	0.0%
01-510-5342-000000	510	Board of Health	BOH Printing & Binding	\$ 600	\$ 700	\$ 700	\$ 700	16.7%
01-510-5420-000000	510	Board of Health	BOH Office Supplies	\$ 900	\$ 900	\$ 900	\$ 900	0.0%
01-510-5422-000000	510	Board of Health	BOH Testing Materials	\$ 300	\$ 300	\$ 300	\$ 300	0.0%
01-510-5501-000000	510	Board of Health	BOH Medical Supplies	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	0.0%
01-510-5583-000000	510	Board of Health	BOH Small Tools & Supplies	\$ 500	\$ 500	\$ 500	\$ 500	0.0%
01-510-5710-000000	510	Board of Health	BOH In-State Travel	\$ 200	\$ 200	\$ 200	\$ 200	0.0%
01-510-5712-000000	510	Board of Health	BOH Mileage Reimbursement	\$ 3,000	\$ 4,000	\$ 4,000	\$ 4,000	33.3%
01-510-5730-000000	510	Board of Health	BOH Dues & Publications	\$ 400	\$ 300	\$ 300	\$ 300	-25.0%
01-510-5797-000000	510	Board of Health	BOH Miscellaneous	\$ 400	\$ 400	\$ 400	\$ 400	0.0%
				\$ 169,110	\$ 231,065	\$ 231,065	\$ 231,065	36.6%
01-541-5110-000000	541	Council on Aging	COA Payroll	\$ 211,939	\$ 218,388	\$ 225,104	\$ 209,487	3.0%
01-541-5120-000000	541	Council on Aging	COA Part Time Payroll	\$ 89,077	\$ 91,762	\$ 95,635	\$ 87,912	3.0%
01-541-5210-000000	541	Council on Aging	COA Electricity	\$ 9,000	\$ 9,000	\$ 9,000	\$ 8,200	0.0%
01-541-5212-000000	541	Council on Aging	COA Heating Gas	\$ 9,000	\$ 9,000	\$ 9,000	\$ 8,500	0.0%
01-541-5230-000000	541	Council on Aging	COA Water Charges	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,300	0.0%
01-541-5231-000000	541	Council on Aging	COA Sewer Charge	\$ 1,200	\$ 1,400	\$ 1,400	\$ 1,200	16.7%
01-541-5240-000000	541	Council on Aging	COA R & M - Auto/Truck	\$ 5,000	\$ 5,000	\$ 5,000	\$ 3,000	0.0%
01-541-5241-000000	541	Council on Aging	COA Service Contracts	\$ 10,000	\$ 10,100	\$ 10,100	\$ 10,100	1.0%
01-541-5291-000000	541	Council on Aging	COA Custodial & Housekeeping	\$ 3,500	\$ 3,600	\$ 3,600	\$ 3,000	2.9%
01-541-5312-000000	541	Council on Aging	COA Other Professional Fees	\$ 1,343	\$ 1,300	\$ 1,300	\$ 1,300	-3.2%
01-541-5340-000000	541	Council on Aging	COA Telephone	\$ 4,900	\$ 4,900	\$ 4,900	\$ 4,600	0.0%
01-541-5341-000000	541	Council on Aging	COA Postage	\$ 500	\$ 500	\$ 500	\$ 400	0.0%

TOWN OF DRACUT
FISCAL YEAR 2022 BUDGET
SUMMARY BY DEPARTMENT

AccountNumber	Dept. #	Dept. Name	Description	Revised Budget FY21 Nov Town Meeting	FY2022 Department Request	FY2022 Department Request (Alternate #1)	FY2022 Department Request (Alternate #2)	% Change FY21 vs. FY22
01-541-5420-000000	541	Council on Aging	COA Office Supplies	\$ 1,000	\$ 1,750	\$ 1,750	\$ 1,200	75.0%
01-541-5430-000000	541	Council on Aging	COA Custodial Supplies	\$ 5,000	\$ 5,000	\$ 5,000	\$ 3,800	0.0%
01-541-5481-000000	541	Council on Aging	COA Vehicle - Fuel	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.0%
01-541-5712-000000	541	Council on Aging	COA Mileage Reimbursement	\$ 700	\$ 700	\$ 700	\$ 500	0.0%
01-541-5797-000000	541	Council on Aging	COA Miscellaneous	\$ 1,300	\$ 1,300	\$ 1,300	\$ -	0.0%
				\$ 355,959	\$ 366,200	\$ 376,789	\$ 344,499	2.9%
01-543-5110-000000	543	Veteran Services	Veteran Services Payroll	\$ 60,000	\$ 60,000	\$ 60,000	\$ 54,000	0.0%
01-543-5241-000000	543	Veteran Services	Veteran Services Service Contracts	\$ 500	\$ 500	\$ 500	\$ 450	0.0%
01-543-5340-000000	543	Veteran Services	Veteran Services Telephone	\$ 600	\$ 600	\$ 600	\$ 540	0.0%
01-543-5420-000000	543	Veteran Services	Veteran Services Office Supplies	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,350	0.0%
01-543-5421-000000	543	Veteran Services	Veteran Services Computer Supplies	\$ 500	\$ 500	\$ 500	\$ 450	0.0%
01-543-5423-000000	543	Veteran Services	Veteran Services Duplicating Suppli	\$ 750	\$ 750	\$ 750	\$ 450	0.0%
01-543-5583-000000	543	Veteran Services	Veteran Services Small Tools & Supp	\$ 500	\$ 500	\$ 500	\$ 450	0.0%
01-543-5710-000000	543	Veteran Services	Veteran Services In-State Travel	\$ 600	\$ 600	\$ 600	\$ 540	0.0%
01-543-5712-000000	543	Veteran Services	Veteran Services Mileage Reimbursem	\$ 600	\$ 600	\$ 600	\$ 540	0.0%
01-543-5730-000000	543	Veteran Services	Veteran Services Dues & Publication	\$ 150	\$ 150	\$ 150	\$ 135	0.0%
01-543-5770-000000	543	Veteran Services	Veteran Services Veterans Benefits	\$ 175,000	\$ 175,000	\$ 185,000	\$ 157,500	0.0%
01-544-5797-000000	544	Retired Senior Program	Retired Sr Program Miscellaneous	\$ -	\$ -	\$ -	\$ -	N/A
				\$ 240,700	\$ 240,700	\$ 250,700	\$ 216,405	0.0%
			Total Human Services	\$ 765,769	\$ 837,965	\$ 858,554	\$ 791,969	9.4%
01-610-5110-000000	610	Library	Library Payroll	\$ 432,623	\$ 435,398	\$ 435,398	\$ 435,398	0.6%
01-610-5120-000000	610	Library	Library Part Time Payroll	\$ 162,892	\$ 199,481	\$ 215,186	\$ 173,060	22.5%
01-610-5140-000000	610	Library	Library Longevity	\$ 2,750	\$ 1,700	\$ 1,700	\$ 1,700	-38.2%
01-610-5210-000000	610	Library	Library Electricity	\$ 22,550	\$ 22,550	\$ 22,550	\$ 22,550	0.0%
01-610-5212-000000	610	Library	Library Heating Gas	\$ 11,000	\$ 13,000	\$ 13,000	\$ 13,000	18.2%
01-610-5230-000000	610	Library	Library Water Charges	\$ 2,000	\$ 3,000	\$ 3,000	\$ 3,000	50.0%
01-610-5231-000000	610	Library	Library Sewer Charges	\$ 350	\$ 900	\$ 900	\$ 900	157.1%

TOWN OF DRACUT
FISCAL YEAR 2022 BUDGET
SUMMARY BY DEPARTMENT

AccountNumber	Dept. #	Dept. Name	Description	Revised Budget FY21 Nov Town Meeting	FY2022 Department Request	FY2022 Department Request (Alternate #1)	FY2022 Department Request (Alternate #2)	% Change FY21 vs. FY22
01-610-5241-000000	610	Library	Library Service Contracts	\$ 87,559	\$ 87,559	\$ 87,559	\$ 30,000	0.0%
01-610-5291-000000	610	Library	Library Custodial & Housekeeping	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	0.0%
01-610-5340-000000	610	Library	Library Telephone	\$ 200	\$ 2,000	\$ 2,000	\$ 2,000	900.0%
01-610-5341-000000	610	Library	Library Postage	\$ 200	\$ 200	\$ 200	\$ 200	0.0%
01-610-5420-000000	610	Library	Library Office Supplies	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	0.0%
01-610-5421-000000	610	Library	Library Computer Supplies	\$ 300	\$ 300	\$ 300	\$ 300	0.0%
01-610-5430-000000	610	Library	Library Custodial /Bldg R&M	\$ 3,000	\$ 2,000	\$ 2,000	\$ 2,000	-33.3%
01-610-5581-000000	610	Library	Library Library Supplies	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	0.0%
01-610-5586-000000	610	Library	Library Library Programming	\$ -		\$ 2,000	\$ -	N/A
01-610-5712-000000	610	Library	Library Mileage Reimbursement	\$ 2,000	\$ 1,000	\$ 1,000	\$ 1,000	-50.0%
01-610-5730-000000	610	Library	Library Dues & Publications	\$ 115,000	\$ 115,000	\$ 115,000	\$ 75,000	0.0%
				\$ 847,924	\$ 889,588	\$ 907,293	\$ 765,608	4.9%
01-630-5110-000000	630	Recreation	Recreation Payroll	\$ 62,726	\$ 65,840	\$ 65,840	\$ 65,840	5.0%
01-630-5120-000000	630	Recreation	Recreation Part Time Payroll	\$ 10,000	\$ 10,000	\$ 10,000	\$ 9,000	0.0%
01-630-5140-000000	630	Recreation	Recreation Longevity	\$ -	\$ 425	\$ 425	\$ 425	N/A
01-630-5241-000000	630	Recreation	Service Contracts	\$ 4,200	\$ 4,200	\$ 4,200	\$ 4,200	0.0%
01-630-5270-000000	630	Recreation	Recreation Property Rental	\$ 2,800	\$ 2,800	\$ 2,800	\$ 2,500	0.0%
01-630-5306-000000	630	Recreation	Recreation Employee Training	\$ 150	\$ 150	\$ 150	\$ 150	0.0%
01-630-5342-000000	630	Recreation	Recreation Printing & Binding	\$ 200	\$ 200	\$ 200	\$ 200	0.0%
01-630-5420-000000	630	Recreation	Recreation Office Supplies	\$ 600	\$ 600	\$ 600	\$ 500	0.0%
01-630-5582-000000	630	Recreation	Recreation Baseball Programs	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	0.0%
01-630-5584-000000	630	Recreation	Recreation Other Summer Events	\$ 8,300	\$ 8,300	\$ 8,300	\$ 7,470	0.0%
01-630-5587-000000	630	Recreation	Recreation Fall & Winter Programs	\$ 3,000	\$ 3,000	\$ 3,000	\$ 2,700	0.0%
01-630-5712-000000	630	Recreation	Recreation Mileage Reimbursement	\$ 150	\$ 150	\$ 150	\$ 150	0.0%
01-630-5730-000000	630	Recreation	Recreation Dues & Publications	\$ 250	\$ 250	\$ 250	\$ 250	0.0%
01-630-5856-000000	630	Recreation	Recreation Other Improvements	\$ 2,000	\$ 10,000	\$ 10,000	\$ 10,000	400.0%
				\$ 96,376	\$ 107,915	\$ 107,915	\$ 105,385	12.0%

TOWN OF DRACUT
FISCAL YEAR 2022 BUDGET
SUMMARY BY DEPARTMENT

AccountNumber	Dept. #	Dept. Name	Description	Revised Budget FY21 Nov Town Meeting	FY2022 Department Request	FY2022 Department Request (Alternate #1)	FY2022 Department Request (Alternate #2)	% Change FY21 vs. FY22
01-631-5584-000000-631	631	VETERANS ORGAN.	Veteran Organ Memorial Day Parade	\$ 5,500	\$ 5,500.0	\$ 5,500.0	\$ 5,500.0	0.0%
				\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500	0.0%
01-650-5120-000000-650	650	Parks	Parks Part Time Payroll	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	N/A
01-650-5210-000000-650	650	Parks	Parks Electricity	\$ 10,000	\$ 10,000	\$ 10,000	\$ 11,000	0.0%
01-650-5212-000000-650	650	Parks	Parks Heating Gas	\$ 2,300	\$ 2,300	\$ 2,300	\$ 2,530	0.0%
01-650-5230-000000-650	650	Parks	Parks Water Charges	\$ 13,000	\$ 13,000	\$ 13,000	\$ 14,300	0.0%
01-650-5231-000000-650	650	Parks	Parks Sewer Charges	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,650	0.0%
01-650-5241-000000-650	650	Parks	Parks Service Contracts	\$ 2,900	\$ 2,900	\$ 2,900	\$ 3,190	0.0%
01-650-5291-000000-650	650	Parks	Parks Custodial & Housekeeping	\$ 3,000	\$ 3,000	\$ 2,000	\$ 3,300	0.0%
01-650-5430-000000-650	650	Parks	Parks Custodial Supplies	\$ 1,000	\$ 1,000	\$ 500	\$ 1,100	0.0%
01-650-5433-000000-650	650	Parks	Parks R & M - Equipment	\$ 5,500	\$ 5,500	\$ 5,500	\$ 6,050	0.0%
01-650-5460-000000-650	650	Parks	Parks Grounds Maint Supplies	\$ 9,000	\$ 9,000	\$ 7,000	\$ 9,900	0.0%
01-650-5531-000000-650	650	Parks	Parks Chemicals	\$ 2,800	\$ 2,800	\$ 1,900	\$ 3,080	0.0%
01-650-5533-000000-650	650	Parks	Parks Maintenance Materials	\$ 4,500	\$ 4,500	\$ 4,000	\$ 4,950	0.0%
01-650-5583-000000-650	650	Parks	Parks Small Tools & Supplies	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,650	0.0%
01-650-5884-000000-650	650	Parks	Parks Machinery & Equipment	\$ 1,400	\$ 1,400	\$ 500	\$ 1,540	0.0%
01-650-5966-000000-650	650	Parks	Stabilization Trans for Equip Repla	\$ -	\$ -	\$ -	\$ -	N/A
				\$ 58,400	\$ 68,400	\$ 62,600	\$ 74,240	17.1%
01-651-5241-000000-651	651	Open Space	OS Service Contracts/Permits	\$ -	\$ 3,000	\$ 3,000	\$ 3,000	N/A
01-651-5460-000000-651	651	Open Space	OS Ground Maint. Supplies	\$ -	\$ 300	\$ 300	\$ 300	N/A
01-651-5583-000000-651	651	Open Space	OS Small Tools and Supplies	\$ -	\$ 1,200	\$ 1,200	\$ 1,200	N/A
01-651-5856-000000-651	651	Open Space	OS Other Improvements	\$ -	\$ 600	\$ 600	\$ 600	N/A
				\$ -	\$ 5,100	\$ 5,100	\$ 5,100	N/A
01-691-5120-000000-691	691	Historical Commission	Historical Comm Part-Time	\$ 300	\$ 300	\$ 300	\$ 300	0.0%
01-691-5210-000000-691	691	Historical Commission	Historical Comm Electricity	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	0.0%
01-691-5212-000000-691	691	Historical Commission	Historical Comm Heating Gas	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	0.0%
01-691-5230-000000-691	691	Historical Commission	Historical Comm Water Charges	\$ 400	\$ 400	\$ 400	\$ 400	0.0%

TOWN OF DRACUT
FISCAL YEAR 2022 BUDGET
SUMMARY BY DEPARTMENT

AccountNumber	Dept. #	Dept. Name	Description	Revised Budget FY21 Nov Town Meeting	FY2022 Department Request	FY2022 Department Request (Alternate #1)	FY2022 Department Request (Alternate #2)	% Change FY21 vs. FY22
01-691-5231-000000-691	691	Historical Commission	Historical Comm Sewer Charges	\$ 520	\$ 520	\$ 520	\$ 520	0.0%
01-691-5312-000000-691	691	Historical Commission	Historical Comm Other Professional	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	0.0%
01-691-5420-000000-691	691	Historical Commission	Historical Comm Office Supplies	\$ 300	\$ 300	\$ 300	\$ 300	0.0%
01-691-5430-000000-691	691	Historical Commission	Historical Comm Custodial Supplies	\$ 4,000	\$ 360	\$ 360	\$ 360	-91.0%
				\$ 13,170	\$ 9,380	\$ 9,380	\$ 9,380	-28.8%
			Total Culture and Recreation	\$ 1,021,370	\$ 1,085,883	\$ 1,097,788	\$ 965,213	6.3%
01-710-5910-000000-710	710	Debt	Debt Service Maturing Prin L-T Debt	\$ 655,500	\$ 925,000	\$ 925,000	\$ 925,000	41.1%
01-710-5911-000000-710	710	Debt	Debt Service L-T Interest	\$ 415,874	\$ 463,084	\$ 463,084	\$ 463,084	11.4%
01-710-5915-000000-710	710	Debt	Debt Service Interst on S-T Debt	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	0.0%
01-710-5916-000000-710	710	Debt	Debt Service Debt Exclusion Interes	\$ 810,339	\$ 979,706	\$ 979,706	\$ 979,706	20.9%
01-710-5919-000000-710	710	Debt	Debt Exclusion Principle	\$ 1,948,500	\$ 2,287,500	\$ 2,287,500	\$ 2,287,500	17.4%
			Total Debt Service	\$ 3,880,213	\$ 4,705,289	\$ 4,705,289	\$ 4,705,289	21.3%
01-911-5176-000000-911	911	Retirement & Pension	Social Security	\$ 596,800	\$ 570,000	\$ 570,000	\$ 570,000	-4.5%
01-911-5177-000000-911	911	Retirement & Pension	Retirement Fund	\$ 5,646,150	\$ 6,152,234	\$ 6,152,234	\$ 6,152,234	9.0%
01-912-5179-000000-912	912	WORKMENS COMP.	W/C - Insurance Premium	\$ 400,000	\$ 300,000	\$ 300,000	\$ 300,000	-25.0%
01-912-5180-000000-912	912	WORKMENS COMP.	PY Medical Bills	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	0.0%
01-914-5172-000000-914	914	INSURANCE	Unemployment Insurance	\$ 59,400	\$ 50,000	\$ 50,000	\$ 50,000	-15.8%
01-914-5175-000000-914	914	INSURANCE	Administrative Expense	\$ 14,000	\$ 8,000	\$ 8,000	\$ 8,000	-42.9%
01-914-5756-000000-914	914	INSURANCE	Health Insurance - Town Contributio	\$ 9,600,000	\$ 8,600,000	\$ 8,600,000	\$ 8,600,000	-10.4%
01-915-5756-000000-915	915	LIFE INSURANCE	Life Insurance - Town Contribution	\$ 60,000	\$ 66,000	\$ 66,000	\$ 66,000	10.0%
01-919-5756-000000-919	919	Dental Insurance	Dental Insurance - Town Contributio	\$ 420,000	\$ 475,000	\$ 475,000	\$ 475,000	13.1%
01-942-5111-000000-942	942	RESERVES	Salary & Wage Adjustment	\$ 90,000	\$ 75,000	\$ 75,000	\$ 75,000	-16.7%
01-942-5151-000000-942	942	RESERVES	Wage Buy-Back	\$ 150,000	\$ 325,000	\$ 325,000	\$ 325,000	116.7%
01-942-5796-000000-942	942	RESERVES	Contingency - Reserves	\$ 314,141	\$ 175,000	\$ 175,000	\$ 175,000	-44.3%
01-942-5962-000000-942	942	RESERVES	Xfer to Equip. Replacement Fund	\$ -	\$ 800,000	\$ 800,000	\$ 800,000	N/A
			Total Miscellaneous	\$ 17,352,491	\$ 17,598,234	\$ 17,598,234	\$ 17,598,234	1.4%
62-455-5110-000000-455	455	Storm Water	Storm Water Full-time Payroll	\$ 155,878	\$ 161,000	\$ 173,600	\$ 161,000	3.3%

TOWN OF DRACUT
FISCAL YEAR 2022 BUDGET
SUMMARY BY DEPARTMENT

Account Number	Dept. #	Dept. Name	Description	Revised Budget FY21 Nov Town Meeting	FY2022 Department Request	FY2022 Department Request (Alternate #1)	FY2022 Department Request (Alternate #2)	% Change FY21 vs. FY22
62-455-5140-000000-455		Storm Water	Storm Water Longevity	\$ 900	\$ 900	\$ 900	\$ 900	0.0%
62-455-5172-000000-455		Storm Water	Storm Water Unemployment Insurance	\$ -	\$ 3,000	\$ 3,000	\$ 1,500	N/A
62-455-5176-000000-455		Storm Water	Storm Water Social Security	\$ -	\$ 300	\$ 300	\$ 300	N/A
62-455-5177-000000-455		Storm Water	Storm Water Retirement/Pension	\$ -	\$ 16,500	\$ 16,500	\$ 10,000	N/A
62-455-5212-000000-455		Storm Water	Storm Water Heating Gas	\$ -	\$ 40,000	\$ 40,000	\$ 20,000	N/A
62-455-5230-000000-455		Storm Water	Storm Water Water Charges	\$ -	\$ 1,500	\$ 1,500	\$ 500	N/A
62-455-5241-000000-455		Storm Water	Storm Water Service Contracts	\$ 300,000	\$ 375,000	\$ 500,000	\$ 215,000	25.0%
62-455-5301-000000-455		Storm Water	Storm Water Advertising	\$ 1,500	\$ 1,500	\$ 1,500	\$ 500	0.0%
62-455-5305-000000-455		Storm Water	Storm Water Legal	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	0.0%
62-455-5306-000000-455		Storm Water	Storm Water Training	\$ 5,000	\$ 5,000	\$ 5,000	\$ 4,500	0.0%
62-455-5340-000000-455		Storm Water	Storm Water Telephone	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	0.0%
62-455-5341-000000-455		Storm Water	Storm Water Postage	\$ 500	\$ 500	\$ 500	\$ 250	0.0%
62-455-5420-000000-455		Storm Water	Storm Water Office Supplies	\$ 6,000	\$ 4,000	\$ 6,000	\$ 1,500	-33.3%
62-455-5421-000000-455		Storm Water	Storm Water Computer Supplies	\$ 3,000	\$ 3,000	\$ 3,000	\$ 1,500	0.0%
62-455-5481-000000-455		Storm Water	Storm Water Fuel	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	0.0%
62-455-5533-000000-455		Storm Water	Storm Water Maintenance Materials	\$ 20,000	\$ 50,000	\$ 55,000	\$ 25,000	150.0%
62-455-5884-000000-455		Storm Water	Storm Water Machinery/Equipment	\$ -	\$ -	\$ 100,000	\$ -	
Total Storm Water				\$ 500,278	\$ 669,700	\$ 914,300	\$ 449,950	33.9%
Grand Total				\$ 81,967,470	\$ 84,388,270	\$ 85,153,928	\$ 82,579,180	3.0%
Total Revenues					\$ 84,464,909			
(Surplus) Deficit					\$ (76,639)			

Proposed Revenue FY2022
Local Receipts/Taxes

Revenue	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Proposed
Personal Property Taxes	\$ 1,252,097	\$ 1,252,891	\$ 1,283,399	\$ 1,381,348
Real Estate Taxes	\$ 47,787,299	\$ 47,757,774	\$ 49,546,818	\$ 51,121,808
Supplemental Taxes	\$ 50,000	\$ 50,000	\$ 45,000	\$ 45,000
Property Tax Abates/Exempts.	\$ (374,494)	\$ (309,326)	\$ (310,000)	\$ (310,000)
Overlay Surplus	\$ 75,000	\$ 75,000	\$ 300,000	\$ -
Debt Exclusion Revenue	\$ 2,937,496	\$ 2,917,226	\$ 3,187,121	\$ 3,267,206
Special Assessment Betterment	\$ 91,000	\$ 72,730	\$ 50,000	\$ 50,000
Motor Vehicle Excise	\$ 4,850,000	\$ 4,828,851	\$ 4,600,000	\$ 4,600,000
Boat Excise	\$ 3,000	\$ 2,810	\$ 2,700	\$ 2,700
Meals Tax	\$ 425,000	\$ 419,861	\$ 396,000	\$ 300,000
Canibas Tax	\$ -	\$ -	\$ 150,000	\$ 300,000
Penalties & Interest	\$ 130,000	\$ 162,779	\$ 130,500	\$ 100,000
Payment in Lieu of Taxes	\$ 21,302	\$ 22,833	\$ 21,302	\$ 21,302
Taxes, Penalties, Assessments	\$ 57,247,700	\$ 57,253,429	\$ 59,402,840	\$ 60,879,364
Planning Board Fees	\$ 2,500	\$ 13,625	\$ 4,500	\$ 4,500
Board of Appeals Fees	\$ 5,000	\$ 4,066	\$ 4,500	\$ 4,500
Board of Health	\$ 30,000	\$ 33,467	\$ 27,000	\$ 27,000
Street Opening Fee	\$ 3,500	\$ 3,400	\$ 3,150	\$ 3,150
Municipal Lien Certificate Fee	\$ 25,000	\$ 34,225	\$ 31,500	\$ 31,500
Assessors List & Copy	\$ 8,000	\$ 12,700	\$ 9,000	\$ 9,000
Police Admin. Outside Detail	\$ 40,000	\$ 54,397	\$ 54,000	\$ 54,000
Fire Admin. Outside Detail	\$ 1,000	\$ 2,044	\$ 900	\$ 900
Town Clerk	\$ 36,600	\$ 38,324	\$ 36,000	\$ 36,000
Dog License Fees and Fines	\$ 17,000	\$ 13,381	\$ 15,300	\$ 15,300
Police Department	\$ 10,000	\$ 9,175	\$ 9,000	\$ 9,000
Fire Department	\$ 35,250	\$ 31,360	\$ 34,200	\$ 34,200
Motor Vehicle Clears	\$ 30,000	\$ 39,440	\$ 27,000	\$ 27,000
Animal Control	\$ 3,000	\$ 605	\$ 2,700	\$ 2,700
Tax Collector Demands/Fees	\$ 140,000	\$ 84,105	\$ 135,000	\$ 135,000
Engineering	\$ 500	\$ 70	\$ 450	\$ 450
Ambulance	\$ 20,000	\$ 19,117	\$ 18,000	\$ 18,000
MV Excise Warrant Fees	\$ 25,000	\$ 27,635	\$ 36,000	\$ 36,000
Departmental Revenues	\$ 432,350	\$ 421,136	\$ 448,200	\$ 448,200
Alcohol Licenses	\$ 70,000	\$ 72,055	\$ 67,500	\$ 67,500
Selectmen Licenses	\$ 3,500	\$ 3,825	\$ 3,150	\$ 3,150
Building Permits	\$ 425,000	\$ 490,895	\$ 450,000	\$ 400,000
Plumbing Permits	\$ 35,000	\$ 32,560	\$ 49,500	\$ 40,000
Gas Permits	\$ 30,000	\$ 27,846	\$ 27,000	\$ 27,000
Wiring Permits	\$ 90,000	\$ 118,500	\$ 99,000	\$ 99,000
Sealer of Weights	\$ 7,000	\$ 6,635	\$ 6,300	\$ 6,300
Trench Permit Fees	\$ -	\$ 3,650	\$ -	\$ -
Sheet Metal Permits	\$ 10,000	\$ 10,840	\$ 9,000	\$ 9,000
Licenses/Permits	\$ 670,500	\$ 766,806	\$ 711,450	\$ 651,950
Parking Tickets	\$ 1,000	\$ 1,820	\$ 1,000	\$ 1,000
Towing Fees	\$ 7,000	\$ 17,800	\$ -	\$ -
BOH - Code Enforcement/40U	\$ 50,000	\$ 20,500	\$ 95,000	\$ 50,000
Court Fines	\$ 3,000	\$ 1,490	\$ 2,000	\$ 2,000
Investment Earnings	\$ 100,000	\$ 94,877	\$ 100,000	\$ 100,000
Miscellaneous Recurring	\$ 5,000	\$ 5,353	\$ 5,000	\$ 5,000
School - Medicaid Reimb.	\$ 250,000	\$ 102,596	\$ 225,000	\$ 200,000
BOH- Medicaid Reimb.	\$ 5,000	\$ 71,507	\$ 4,500	\$ 4,500
Miscellaneous Revenue	\$ 421,000	\$ 315,943	\$ 432,500	\$ 362,500
Sewer Enterprise Fund	\$ 106,000	\$ 106,000	\$ 195,000	\$ 195,000
Water Enterprise Fund	\$ 77,509	\$ 77,509	\$ 100,000	\$ 100,000
SRF Loan Fund	\$ 1,650	\$ 1,650	\$ 1,650	\$ 1,650
High School Reserve	\$ 64,886	\$ 64,886	\$ 55,754	\$ 55,754
Tip Fee Reserve Fund	\$ 100,000	\$ 100,000	\$ -	\$ -
Town Hall Reserve Fund	\$ 86,756	\$ 86,756	\$ 86,756	\$ 86,756
Wetland Protection Fund	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Transfers	\$ 441,801	\$ 441,801	\$ 444,160	\$ 444,160
Grand Total	\$ 59,213,351	\$ 59,199,114	\$ 61,439,150	\$ 62,786,174

Proposed Revenue FY22
State Aid

Revenue	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Proposed
Veterans Benefit Reimb.	\$ 163,348	\$ 235,190	\$ 121,277	\$ 118,862
State Owned Land	\$ 42,872	\$ 42,872	\$ 39,417	\$ 46,308
Veteran, Blind, Surv. Spouse	\$ 188,742	\$ 37,650	\$ 195,726	\$ 176,792
Charter School	\$ 582,419	\$ 301,754	\$ 391,647	\$ 474,531
Chapter 70	\$ 19,413,857	\$ 19,420,739	\$ 20,128,364	\$ 20,947,045
UGGA	\$ 3,720,503	\$ 3,720,503	\$ 3,720,503	\$ 3,850,721
RMV - Tickets/Citations	\$ 50,000	\$ 31,979	\$ 45,000	\$ 45,000
LRTA Bus Reimb.	\$ 70,000	\$ 119,234	\$ 63,000	\$ 63,000
School Lunch	\$ 19,372	\$ 19,372	\$ 17,435	\$ 17,435
Public Libraries	\$ 46,291	\$ 46,291	\$ 41,950	\$ 55,333
School Choice	\$ 313,757	\$ 165,324	\$ 156,025	\$ 106,000
Sub-Total Aid	\$ 24,611,161	\$ 24,140,908	\$ 24,920,344	\$ 25,901,027
Special Education	\$ (22,949)	\$ (22,949)	\$ (14,728)	\$ (11,811)
Mosquito Control	\$ (73,856)	\$ (73,929)	\$ (73,998)	\$ (76,481)
RMV - Non-renewal	\$ (32,720)	\$ (35,460)	\$ (32,280)	\$ (32,280)
Air Pollution	\$ (8,872)	\$ (8,872)	\$ (9,076)	\$ (9,299)
Regional Transit	\$ (211,131)	\$ (211,131)	\$ (216,409)	\$ (221,819)
Charter School Assessment	\$ (3,035,096)	\$ (2,831,821)	\$ (3,333,959)	\$ (3,380,352)
MBTA	\$ (3,418)	\$ (3,418)	\$ -	\$ -
School Choice Sending Tuition	\$ (483,630)	\$ (401,039)	\$ (438,044)	\$ (261,457)
School Lunch (Pass-thru)	\$ (19,372)	\$ (19,372)	\$ (17,435)	\$ (17,435)
Public Libraries (Pass-thru)	\$ (46,391)	\$ (46,291)	\$ (41,950)	\$ (55,333)
School Choice (Pass-thru)	\$ (313,757)	\$ (313,757)	\$ (156,025)	\$ (156,025)
Sub-Total Assessments	\$ (4,251,192)	\$ (3,968,039)	\$ (4,333,904)	\$ (4,222,292)
Total Net State Aid	\$ 20,359,969	\$ 20,172,869	\$ 20,586,440	\$ 21,678,735
Grand Total All Revenues	\$ 79,573,320	\$ 79,371,984	\$ 82,025,590	\$ 84,464,909