



TOWN OF DRACUT

FY 2023 BUDGET

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Budget Message



Town of *Dracut*
MASSACHUSETTS

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

From: Ann M. Vandal, Town Manager

Date: February 18, 2022 (updated 04/28/2022)

Re: FY2023 Budget

Presented herewith is the Town Manager's Budget for Fiscal Year 2023 for the General Fund, Water Fund (Kenwood), Sewer Fund, Stormwater 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, 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 others who stepped up and persevered through the past year. We are still coming out of this pandemic but there is light at the end of the tunnel.

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 service balanced budget with improved investments in education and public safety. We will recognize significant increases in personnel fixed costs and required Net School Spending investments. It provides for approximately a 2.5% 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 (FY2022) 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 three have opened and we have begun to receive revenues as agreed upon in our Community Host Agreement. We do expect at least one more retail shop to open during FY2023. 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 and 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. This project has been completed; we intend to transfer funds from free cast to the street maintenance account to make it whole and move forward with the maintenance that was put on hold.

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 FY22 by Town Departments, Committees and Staff, all within the context of a budget that recognized minimal increase for FY22.

- 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.
- 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.
- Continued outsourcing Sealer of Weights and Measures services with NMCOG.

Economic Development has and continues to be a top priority. We hired an Economic Development Coordinator this past year who has worked tirelessly to bring new business into town. We have seen a flurry of in-home businesses partly due to the new bylaw providing flexibility with home businesses and the cooperation of land/building owners.

We carefully monitor vacant locations and reach out to those businesses that are looking for a location with our borders. We have been walking them through the process including providing them the resources to work with the Building Inspector on uses and other pertinent details.

More than ever providing online permitting is essential. Applicants, permit holders and the public can easily navigate the system. Overall, the improvements on permit administration/issuance have resulted in continued focus on the customer.

The Town's Bond Rating has maintained its AA bond rating with Standard and Poor's Rating Agency, Dracut is considered to have a strong economy; strong budget; liquidity and strong management policies with an overall stable outlook. In order to take advantage of historical low interest rates, the Town continues to analyze its debt and refinance when deemed appropriate. This past year, the Town did refund Bonds, which resulted in debt service (budget) savings of \$4.6 million over the remaining life of the bonds.

We have focused on addressing capital items that have been lingering. Town Meeting has voted to address multiple projects/equipment needs. Some of those include: DPW Equipment, renovation of administrative offices at the DPW, COA HVAC and other improvements, stormwater fencing, HVAC improvements at Richardson and Englesby schools, water heaters at DHS and Richardson Schools, Brookside Handicap Lift, Greenmont roof removal and replacement, Richardson flooring, pedestrian safety improvements at the school complex, upgraded sprinkler system at the Jones Ave Fire Station and Library sidewalk repairs.

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. The Town also implemented Office 365 in the cloud, which enhanced its email communication especially during a power outage.

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 were 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, despite the pandemic.

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

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

- Adoption of a unified Tax Rate benefiting business properties.
- Assisted living on Bridge Street is now open and beginning to be occupied, it accommodates up to 160 residents, we have offered to assist with attracting residents. It has been a difficult year for them due to opening just before the pandemic hit but they seem to be recognizing positive activity most recently.

- Both Lazy River and the Tree House have opened their doors. We are beginning to recognize the revenues from them as well as Rise (Greenstar Herbals) who opened last year. With these revenues comes responsibility, we need to focus on using about 50% of these revenues for capital type purchases, the balance should fall to Free Cash to prevent the creation of an artificial revenue source to increase the operating budget, causing a structural deficit.
- Continued Trade Buildings construction on Chuck Drive.
- Dow industries has constructed a new headquarters on Broadway Road, the previous location will be marketed through our Economic Development initiatives.
- Continue with the incentive program that will recruit the help of current businesses to attract large new 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).
- This year staff was inundated with Freedom of Information requests, most of which were extremely detailed. We are required to provide what is requested assuming it is not confidential. These types of requests are time sensitive and involve many departments resulting in labor resources being focused on the fulfillment of these requests.
- 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.
- 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, two years later we are on track to meet our estimates.

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:

Free Cash Certification

Fiscal 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

Fiscal Year	Certified Free Cash
2017	5,563,620
2018	6,477,970
2019	8,509,082
2020	9,898,201
2021	10,317,955

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.

Capital Direct Support Projects and Activities

General Budget/Tax Relief *	\$ 8,609,994
Bridges/Streets/Highways	845,000
School Department	3,375,509
Veteran's Park	400,000
Technology	710,000
Fire Department	1,500,000
Police Department	1,055,400
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	25,000
Fire Engine	300,000
Storm Water Equipment	350,000
COA Roof/HVAC	1,650,000
Equipment Stabilization	500,000
Total	\$ 21,480,903

* 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 FY23 budget is level funded.

With the above comments as a frame of reference, the proposed budget for FY23 is in the preliminary amount of \$112.5, which includes all funds. It is a spending plan that estimates the cost of fixed and known contractual obligations and utility costs, provides some funding increase to municipal accounts and the Dracut Public Schools and will be able to meet education funding requirements once final Net School Spending figures are developed for the Dracut Public Schools, Greater Lowell Vocational Technical High School and Essex Agricultural Technical High School.

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 1/2 and thus an estimate of revenues comparable to prior years was made.

New Revenue Sources: The FY23 budget does anticipate minimal additional revenues, primarily in the area of cannabis. With the additional Cannabis facilities coming online in FY22, we can now anticipate the additional tax revenue that will come from these locations.

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 FY2023 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, governed by Massachusetts General Law and PERAC, group health benefits, life and dental insurance program and the Medicare Matching Program. All are contributory programs. For FY2023, the Town's assessment for County Retirement is increasing approximately 6.2%.

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 2021, this liability stood at \$66.6M. 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 5% increase over the estimated FY22 level of expenditures (does not include the savings we recognized in FY22). During FY22 we received a 100% premium holiday for one month. MIIA has been very generous with providing savings to us as they recognize savings. For FY2022 those savings were used to offset a portion of the offsetting revenue losses we will most likely face due to the pandemic.

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 five in particular.

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

Second, the Stabilization Fund, which functions as an equipment replacement fund for major equipment purchases of the Public Works and Fire Departments. This procedure is demonstrating its full value, as it can 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 FY I 5. 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. Over the past few budgets, we have been unable to fund the transfer from the departmental budgets to this fund, therefore we will, as we did for FY22, transfer from free cash a sum of money that will get us back on track for the replacement schedule.

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

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

Fifth, Peg Access Enterprise Fund, this fund was established for FY2022. The intent of this fund is to receive and spend funds received by the rate payers of Comcast. It provides the Town with oversight to provide transparency with its revenues and expenditures.

Proposed Revenue Budget

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

Revenues and transfers for FY23 are preliminarily expected to be the sum of \$114.2M, is expected to be available for expenditures, subject to final adjustments in State Aid as discussed herein.

The revenue portion of the total budget, including Enterprise Funds is comprised of four sources, which for FY23 can be broken down as follows based upon preliminary non-final estimates:

Taxes	\$57,066,153
State Aid	29,274,782
Local Receipts	7,924,100
Enterprise Funds	11,349,728
Fund Transfers & Other	8,644,769
Total Revenue	<u>\$114,259,532</u>

With all 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 \$380,000 in new growth taxes.
- Level funded excise tax revenues.
- Cautiously implementing use of Cannabis tax revenues. The Town receives 6% of gross sales but 3% is subject to a sunset clause and therefore will not be included as a revenue to support the budget, it falls to free cash and used as intended.
- Staying within the constraints of Proposition 2 ½ by estimating a 2.5% increase on the FY22 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.

Proposed Expenditure Budget

Costs of operations continue to climb, we have experienced significant increases in many areas of Town government but, capital project initiatives are rapidly increasing.

Expenditures

- Procurement Agent added to Asst. Town Manager/Finance Director budget.
- Increase in IT budget to accommodate an Assistant Technical person.
- Town Clerk and Elections recognizes a reduction due to the reduction of elections and a retirement.
- Increase in Planning Board budget to accommodate the expenses associated with the Economic Development Director.
- Significant increase in our Net School Spending Requirement. The Town will recognize a \$3.4M increase in this category. 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.
- Reduction in obligation for property re-assessment.
- 10% increase in insurance premiums.
- Addition of three police officer.
- 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 FY24.
- Reduction in Emergency Management due to a change in our community notification system.
- 5.3% increase in solid waste funding due to an increase in the costs to dispose recycling and an increase in our

tipping fee at Covanta.

- Re-instatement of contributions to the Stabilization Fund for the equipment replacement schedules for Fire and Public Safety. These transfers will be an article from Free Cash, this will continue every year until we have addressed all equipment needs.
- Continuation of expanded days for the leaf/brush/compost center.
- Continuation of the Chapter 90 road paving program.
- Funding to maintain the Senior Tax Rebate Program to serve 60 participants.
- Continuation of additional outreach services at the Council on Aging.
- Annual funding for the Reverse 911 System.
- Continuation of cost sharing with the School Department of a resource officer at Dracut High School.
- Funding in the Trash Account reflecting the estimated increase due to re-negotiation of our trash collection contract.
- Funding to continue online recreation registrations. and building permit portal.
- Continuation of COL license testing requirements.
- Funding for negotiated buybacks for retiring municipal employees.
- Continuation of services at the Council on Aging, including the expanded SHINE Program, Veteran's Breakfasts, Fi le of Life Program and Legacies Program.
- Continuation of Sealer of Weights and Measures Services under contract with NMCOG.
- Continuation of Mosquito Control Program.

Capital Improvement

The Capital Planning Committee voted to support the Capital Improvement Plan presented by staff.

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 and 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 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 Y_i 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 several 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.

Budgetary Procedure

This budget is the result of, and represents, the efforts of many individuals. The budget process began in November with the distribution of Departmental Request Forms to each Department. In December, the departmental requests were submitted to my Office, where review took place representing preparation of this document.

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

Conclusion

The Budget proposed for FY23, 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 through, changes are expected to occur between presentation and adoption based upon action by the Legislature on the final State Budget.

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

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

Thank you.

Summary of Revenue & Expenditures

Town of Dracut
Fiscal Year 2023 Budget
Summary of Revenue & Expenditures

Department/Description	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual as of (2/28/2022)	FY2023 Town Manager Request	% Change
Revenues/Transfers							
Property Taxes	\$ 50,121,349	\$ 51,977,891	\$ 53,715,134	\$ 55,568,695	\$ 55,568,695	\$ 57,066,153	2.69%
Other Taxes	5,438,151	5,274,396	5,367,921	5,118,000	1,809,672	5,116,000	-0.04%
Cannabis	0	0	533,922	809,200	1,344,347	1,300,000	60.65%
Penalties/Interest & Investment Income	312,714	257,656	897,044	260,000	173,933	238,000	-8.46%
License & Permits	865,669	763,306	598,023	619,800	490,539	612,900	-1.11%
Department Revenue	598,297	454,318	484,087	449,300	343,085	404,200	-10.04%
Fines & Fees	69,989	37,150	15,205	16,400	9,430	18,000	9.76%
Other Local Revenue	819,549	467,703	333,806	172,000	588,992	235,000	36.63%
State Aid	23,830,894	23,860,403	26,076,215	25,973,441	17,573,855	29,274,782	12.71%
Enterprise Funds	8,896,927	8,838,892	9,424,665	8,885,970	5,791,299	11,082,949	24.72%
Community Preservation	1,978,489	1,292,658	1,630,130	2,130,415	1,619,622	1,966,725	-7.68%
Transfer from Other Articles/Funds	807,340	205,123	138,406	1,413,089	1,009,589	659,356	-53.34%
Transfer from Enterprise Fund	183,509	183,509	250,000	295,000	295,000	724,000	145.42%
Free Cash	225,000	1,555,829	2,968,093	2,426,834	2,830,334	4,746,000	95.56%
Chapter 90	1,165,044	798,082	14,819	787,700	787,700	815,467	3.53%
Total Revenues	\$ 95,312,921	\$ 95,966,916	\$ 102,447,470	\$ 104,925,844	\$ 90,236,092	\$ 114,259,532	8.90%

Town of Dracut
Fiscal Year 2023 Budget
Summary of Revenue & Expenditures

Department/Description	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual as of (2/28/2022)	FY2023 Town Manager Request	% Change
Expenditures							
Town Moderator	\$ 550	\$ 550	\$ 550	\$ 550	\$ 275	\$ 550	0.00%
Selectmen	84,443	85,956	87,207	87,497	52,596	104,399	19.32%
Town Manager	409,462	354,596	295,924	277,975	187,324	303,811	9.29%
Finance Committee	1,358	818	2,074	2,025	679	1,800	-11.11%
Asst. Town Manager/Finance Director	201,106	197,250	267,052	374,670	280,658	432,794	15.51%
Assessors	274,063	358,749	246,199	286,223	159,847	236,306	-17.44%
Treasurer	341,770	403,172	374,086	186,878	119,766	205,666	10.05%
Tax Collector	199,754	239,749	205,221	218,450	125,935	212,013	-2.95%
Legal Department	301,825	260,947	209,975	200,000	60,727	220,000	10.00%
Human Resources	101,489	107,121	113,004	109,151	55,629	88,865	-18.58%
Informational Technology	221,713	188,173	357,687	298,630	165,697	404,934	35.60%
Town Clerk	246,413	268,944	245,258	267,450	159,761	225,315	-15.75%
Elections & Registrations	81,643	79,054	111,941	68,650	19,983	91,508	33.30%
Conservation Commission	62,770	56,182	59,868	68,990	43,129	70,792	2.61%
Planning Board	99,738	103,776	105,413	113,609	105,416	174,358	53.47%
Zoning Board of Appeals	5,518	6,282	3,704	8,500	1,880	8,500	0.00%
Building Maintenance	305,833	329,285	384,254	388,600	197,428	396,926	2.14%

Town of Dracut
Fiscal Year 2023 Budget
Summary of Revenue & Expenditures

Department/Description	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual as of (2/28/2022)	FY2023 Town Manager Request	% Change
Town/School Insurance Premiums	439,097	492,137	504,357	570,000	592,337	640,000	12.28%
Permanent Building Committee	42	0	115	200	0	200	0.00%
Total General Government	\$ 3,378,587	\$ 3,532,741	\$ 3,573,891	\$ 3,528,048	\$ 2,329,068	\$ 3,818,736	8.24%
Police Department	4,419,073	4,735,307	4,799,643	4,854,207	3,302,842	5,424,523	11.75%
Fire Department	3,923,178	4,406,364	4,529,620	4,789,734	3,046,584	4,891,140	2.12%
Building	184,965	207,606	209,187	213,695	141,786	228,242	6.81%
Plumbing & Gas	29,823	30,607	31,409	35,977	21,536	35,314	-1.84%
Sealer of Weights	8,500	8,500	8,500	8,500	0	8,500	0.00%
Wiring	32,380	32,799	33,334	37,030	21,554	37,675	1.74%
Emergency Management	39,338	26,498	16,456	26,210	2,493	20,110	-23.27%
Animal Control	57,537	46,748	35,154	80,752	30,074	89,801	11.21%
Total Public Safety	\$ 8,694,794	\$ 9,494,429	\$ 9,663,303	\$ 10,046,104	\$ 6,566,870	\$ 10,735,304	6.86%
Town of Dracut Schools	31,670,000	33,050,000	34,301,960	35,615,000	17,078,980	39,100,000	9.79%
Greater Lowell Tech High School	4,652,078	4,668,368	4,840,368	4,800,297	2,879,060	5,203,393	8.40%
Essex Angie	40,154	17,759	20,030	35,000	12,462	35,000	0.00%
Total Education	\$ 36,362,232	\$ 37,736,127	\$ 39,162,358	\$ 40,450,297	\$ 19,970,502	\$ 44,338,393	9.61%
Engineering	209,347	211,014	195,346	272,114	156,595	286,138	5.15%
Public Works	231,252	238,442	238,851	252,059	160,874	267,600	6.17%

Town of Dracut
Fiscal Year 2023 Budget
Summary of Revenue & Expenditures

Department/Description	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual as of (2/28/2022)	FY2023 Town Manager Request	% Change
Highway Maintenance	1,071,696	1,078,884	1,286,081	1,300,276	702,366	1,286,128	-1.09%
Snow & Ice	848,000	794,781	788,613	563,000	787,715	563,000	0.00%
Street Lighting	113,592	121,922	106,008	120,000	56,321	120,000	0.00%
Tree Department	246,183	194,756	250,071	267,386	171,872	269,392	0.75%
Vehicle Maintenance	541,824	420,458	388,901	410,539	354,117	434,675	5.88%
Solid Waste	2,068,707	2,406,703	2,452,523	2,700,911	1,431,553	2,843,000	5.26%
Cemetery Division	58,029	68,340	61,901	95,652	44,756	107,545	12.43%
Total Department of Public Works	\$ 5,388,629	\$ 5,535,300	\$ 5,768,295	\$ 5,981,936	\$ 3,866,169	\$ 6,177,478	3.27%
Board of Health	167,086	410,862	189,383	231,065	150,380	233,675	1.13%
Council on Aging	294,118	320,433	313,352	366,200	214,509	376,943	2.93%
Veteran Services	216,437	214,134	194,110	240,700	108,632	219,123	-8.96%
Total Health & Human Service	\$ 677,641	\$ 945,429	\$ 696,844	\$ 837,965	\$ 473,522	\$ 829,741	-0.98%
Library	802,399	773,184	722,487	889,588	557,673	858,855	-3.45%
Recreation	88,461	96,661	83,269	107,915	60,930	110,842	2.71%
Veteran Organization	4,968	1,382	1,150	5,500	5,090	5,500	0.00%
Parks	63,939	39,252	72,139	68,400	44,871	68,400	0.00%
Open Space	0	0	0	5,100	510	5,100	0.00%

Town of Dracut
Fiscal Year 2023 Budget
Summary of Revenue & Expenditures

Department/Description	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual as of (2/28/2022)	FY2023 Town Manager Request	% Change
Historical Commission	13,246	11,552	8,408	9,380	5,805	9,380	0.00%
Total Culture and Recreation	\$ 973,013	\$ 922,031	\$ 887,453	\$ 1,085,883	\$ 674,880	\$ 1,058,077	-2.56%
Debt Service	5,099,171	4,561,362	4,072,545	4,449,401	3,669,513	4,302,271	-3.31%
Insurance & Benefits	15,189,507	15,959,725	16,401,428	16,978,234	12,897,346	18,505,833	9.00%
Reserves & Transfers	65,777	120,852	183,247	490,253	309,752	760,600	55.14%
Total Debt, I/B and Reserve/Trans	\$ 20,354,455	\$ 20,641,939	\$ 20,657,220	\$ 21,917,888	\$ 16,876,612	\$ 23,568,703	7.53%
Total General Fund Expenditures	\$ 75,829,352	\$ 78,807,996	\$ 80,409,364	\$ 83,848,121	\$ 50,757,622	\$ 90,526,433	7.96%
State Assessments & Charges	\$ 3,788,612	\$ 3,581,109	\$ 3,869,734	\$ 4,239,141	\$ 2,391,367	\$ 4,017,504	-5.23%
Other Expenses	2,605,976	3,598,057	3,687,708	5,108,451	5,108,451	6,397,217	25.23%
Total All General Fund Expenditures	\$ 82,223,940	\$ 85,987,162	\$ 87,966,806	\$ 93,195,713	\$ 58,257,440	\$ 100,941,154	8.31%
Storm Water Enterprise Fund	\$ 50,290	\$ 200,445	\$ 420,946	\$ 719,700	\$ 244,066	\$ 486,779	-32.36%
Community Preservation	577,976	715,215	550,590	2,130,415	960,861	1,966,725	-7.68%
Sewer Enterprise	7,317,363	6,175,725	6,198,464	6,979,168	4,493,127	8,780,566	25.81%
Water Enterprise	1,296,097	1,139,918	1,492,462	1,484,128	982,050	1,598,977	7.74%
PEG Access Enterprise	0	0	0	372,674	151,337	483,406	29.71%
Total Enterprise & CPA	\$ 9,241,726	\$ 8,231,303	\$ 8,662,462	\$ 11,686,085	\$ 6,831,440	\$ 13,316,453	13.95%
Total Expenditures	\$ 91,465,666	\$ 94,218,465	\$ 96,629,269	\$ 104,881,798	\$ 65,088,881	\$ 114,257,606	8.94%

Revenues

Town of Dracut
Fiscal Year 2023 Budget
Summary of Revenues and Transfers

Revenue Description	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual as of (4/28/2022)	FY2023 Proposed
<i>Property Taxes</i>						
Real Estate Taxes	\$ 45,002,259	\$ 47,233,820	\$ 49,046,546	\$ 50,721,811	\$ 50,721,811	\$ 52,378,230
Personal Property Taxes	1,374,636	1,252,097	1,347,657	1,381,348	1,381,348	1,415,882
New Growth	811,211	550,847	403,705	378,901	378,901	380,000
Exempt Debt	2,933,242	2,941,128	2,917,226	3,086,635	3,086,635	2,892,042
Total Property Taxes	\$ 50,121,349	\$ 51,977,891	\$ 53,715,134	\$ 55,568,695	\$ 55,568,695	\$ 57,066,153
<i>Other Taxes</i>						
Motor Vehicle Excise Tax	\$ 4,945,945	\$ 4,828,892	\$ 4,924,151	\$ 4,747,300	\$ 4,461,298	\$ 4,747,300
Boat Excise Tax	3,131	2,810	2,398	2,700	2,849	2,700
Meals Tax	467,773	419,861	411,866	345,000	349,262	345,000
Payment in Lieu of Taxes	21,302	22,833	29,506	23,000	23,498	21,000
Total Other Taxes	\$ 5,438,151	\$ 5,274,396	\$ 5,367,921	\$ 5,118,000	\$ 4,836,906	\$ 5,116,000
<i>Cannabis Revenue</i>						
Cannabis Excise Tax	\$ -	\$ -	\$ 291,299	\$ 809,200	915,796	\$ 1,300,000
Impact Fees			242,623	0	1,071,926	0
Total Cannabis Revenue	\$ -	\$ -	\$ 533,922	\$ 809,200	\$ 1,987,722	\$ 1,300,000
<i>Penalties & Interest / Investment Income</i>						
Penalties & Interest	\$ 200,803	\$ 162,779	\$ 228,254	\$ 160,000	63,332	\$ 145,000

Town of Dracut
Fiscal Year 2023 Budget
Summary of Revenues and Transfers

Revenue Description	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual as of (4/28/2022)	FY2023 Proposed
Investment Income	111,911	94,877	668,790	100,000	142,193	93,000
Total Penalties/Interest/Investment Inc	\$ 312,714	\$ 257,656	\$ 897,044	\$ 260,000	\$ 205,526	\$ 238,000

<i>License & Permits</i>							
Alcohol License	\$ 72,700	\$ 72,055	\$ 995	\$ 67,500	\$ 70,950	\$ 67,500	
Selectmen Licenses	6,025	3,825	1,800	3,150	3,700	3,100	
Fire Permits	0	0	4,930	0	3,640	2,000	
Building Permits	587,165	491,045	377,395	362,850	331,041	350,000	
Sheet Metal Permits	17,150	10,840	19,770	9,000	16,380	12,000	
Plumbing Permits	34,160	32,560	33,205	40,000	25,285	40,000	
Gas Permits	32,062	27,846	29,078	27,000	23,150	27,000	
Sealer of Weights	7,110	6,635	7,990	6,300	6,930	6,300	
Wiring Permits	103,497	118,500	116,360	99,000	102,355	100,000	
Trench Permits	5,800	0	6,500	5,000	4,075	5,000	
Total License & Permits	\$ 865,669	\$ 763,306	\$ 598,023	\$ 619,800	\$ 587,506	\$ 612,900	

<i>Department Revenue</i>							
Ambulance	\$ 18,560	\$ 19,117	\$ 17,822	\$ 18,000	\$ 11,506	\$ 18,000	
Assessors List & Copy	8,238	12,700	10,425	9,000	6,100	9,000	
Tax Title Fees	3,353	4,911	5,795	0	48,254	0	
Demand Fees	149,842	84,105	130,278	131,800	107,118	120,000	

Town of Dracut
Fiscal Year 2023 Budget
Summary of Revenues and Transfers

Revenue Description	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual as of (4/28/2022)	FY2023 Proposed
MV Clears	32,980	39,440	21,560	30,000	23,220	27,000
Municipal Lien Certificate	28,001	34,225	40,225	35,000	25,725	31,500
MVX Warrant Fee	41,140	27,635	25,435	40,000	24,902	25,000
Dog Licenses	17,177	13,381	13,096	14,000	12,013	15,300
Business Certification	5,760	4,570	5,640	5,000	5,700	5,000
Birth Death & Marriage Cert.	27,570	26,800	25,510	24,000	23,980	25,000
Marriage License	4,170	3,900	5,850	6,000	3,270	6,000
Miscellaneous	4,716	3,053	2,516	0	5,635	0
Planning Board Fees	3,217	13,625	4,375	5,000	875	1,500
Board of Appeal Fees	4,260	4,066	3,600	5,000	2,680	500
Admin Fee - Detail	160,033	54,397	73,649	50,000	50,265	65,000
Fire Arm ID	13,950	9,175	30,050	11,000	11,375	9,000
Miscellaneous	9,140	17,800	70	0	0	0
Admin Fee - Detail	836	2,044	516	1,000	1,114	900
Propane Storage Permits	1,300	825	725	1,000	500	1,000
Smoke Detector	30,325	27,115	33,640	25,000	23,805	15,900
Miscellaneous	3,655	395	65	0	25,419	0
Engineering Revenue	350	70	0	200	4,920	450
Street Opening Fee	3,900	3,400	5,300	3,300	1,100	3,150

Town of Dracut
Fiscal Year 2023 Budget
Summary of Revenues and Transfers

Revenue Description	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual as of (4/28/2022)	FY2023 Proposed
Board of Health	25,825	47,569	27,946	35,000	29,695	25,000
Total Department Revenue	\$ 598,297	\$ 454,318	\$ 484,087	\$ 449,300	\$ 449,171	\$ 404,200

<i>Fines & Fees</i>							
RMV - Tickets & Citations	\$ 60,011	\$ 31,979	\$ 10,380	\$ 12,500	\$ 9,449	\$ 16,000	
Court Fines	5,030	2,747	2,275	1,000	285	1,000	
Animal Control Officer Fines	2,980	605	509	2,400	285	0	
Other Misc. Fees	0	0	1,325	0	0	0	
Parking Tickets	1,968	1,819	716	500	1,214	1,000	
Total Fines & Fees	\$ 69,989	\$ 37,150	\$ 15,205	\$ 16,400	\$ 11,233	\$ 18,000	

<i>Other Local Receipt Revenue</i>							
School - Medicaid Reimbursement	\$ 280,331	\$ 174,103	\$ 142,960	\$ 143,000	\$ 356,085	\$ 125,000	
Betterment Robbins	182,736	72,730	29,027	29,000	36,250	10,000	
Miscellaneous Rev - Recurring	9,410	5,353	4,695	0	9,467	0	
Miscellaneous Non-Recurring Rev	200,764	96,283	55,331	0	215,241	0	
LRTA Bus Reimbursement	146,308	119,234	101,793	0	132,526	100,000	
Total Other Revenue	\$ 819,549	\$ 467,703	\$ 333,806	\$ 172,000	\$ 749,569	\$ 235,000	

Total Local Receipts	\$ 8,104,369	\$ 7,254,529	\$ 8,230,008	\$ 7,444,700	\$ 8,827,633	\$ 7,924,100
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Town of Dracut
Fiscal Year 2023 Budget
Summary of Revenues and Transfers

Revenue Description	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual as of (4/28/2022)	FY2023 Proposed
<i>State Aid</i>						
School Choice	\$ 157,345	\$ 173,361	\$ 106,000	\$ 108,688	\$ 108,688	\$ 100,108
State Owned Land	36,938	42,872	44,744	52,283	39,204	52,252
Local Aid - UGGA	3,622,690	3,720,503	3,720,503	3,850,721	2,888,037	3,954,690
Veteran Benefit Reimbursement	215,967	117,133	118,053	118,862	95,730	100,306
Charter School	315,592	301,754	589,158	593,045	531,078	496,513
Chapter 70	19,297,217	19,420,739	21,404,339	21,013,411	15,760,053	24,318,160
Veteran Blind Surviving Spouse	0	0	0	0	56,785	0
Elderly Abatements	143,852	37,650	38,085	176,792	273,150	188,454
Library Offset	41,293	46,391	55,333	59,639	59,639	64,299
Total State Aid	\$ 23,830,894	\$ 23,860,403	\$ 26,076,215	\$ 25,973,441	\$ 19,812,364	\$ 29,274,782
<i>Enterprise Funds & Community Preservation</i>						
Sewer	\$ 7,442,708	\$ 7,304,519	\$ 7,679,369	\$ 6,979,168	\$ 5,316,099	\$ 7,220,566
Sewer Retained Earnings	0	0	0	0	0	1,560,000
Water	1,453,876	1,530,780	1,745,296	1,400,100	1,251,887	1,448,977
Water Retained Earnings	0	0		84,028	84,028	150,000
Storm Water	343	3,593	0	0	0	0
Storm Water Retained Earnings	0	0	0	50,000	50,000	220,000
PEG Access	0	0	0	372,674	669,705	483,406

Town of Dracut
Fiscal Year 2023 Budget
Summary of Revenues and Transfers

Revenue Description	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual as of (4/28/2022)	FY2023 Proposed
PEG Access Retained Earnings	0	0	0	0	0	0
Community Preservation	1,928,489	1,292,658	1,451,630	1,891,415	1,606,209	1,856,725
Community Preservation Articles	50,000	0	178,500	239,000	239,000	110,000
Total Enterprise & CPA	\$ 10,875,416	\$ 10,131,550	\$ 11,054,795	\$ 11,016,385	\$ 9,216,928	\$ 13,049,674
<i>Transfers & Other</i>						
Other Articles/Special Revenue	\$ 707,536	\$ 105,319	\$ 46,650	\$ 917,833	\$ 917,833	\$ 557,600
Transfer Sewer Enterprise	106,000	106,000	150,000	195,000	195,000	561,000
Transfer Water Enterprise	77,509	77,509	100,000	100,000	100,000	163,000
Equipment Stabilization Fund	0	0	0	0	0	10,000
Town Hall Reserve	94,804	94,804	86,756	86,756	86,756	86,756
Conservation Fund	5,000	5,000	5,000	5,000	5,000	5,000
Free Cash Capital	225,000	1,555,829	2,625,400	1,898,000	1,898,000	3,721,000
Free Cash Equipment Stabilization Fund				403,500	403,500	500,000
Free Cash Other	0	0	342,693	528,834	528,834	525,000
Chapter 90 Reimbursement	1,165,044	798,082	14,819	787,700	787,700	815,467
Total Transfers & Other	\$ 2,380,893	\$ 2,742,543	\$ 3,371,318	\$ 4,922,623	\$ 4,922,623	\$ 6,944,823
Total Revenue & Transfers	\$ 95,312,921	\$ 95,966,916	\$ 102,447,470	\$ 104,925,844	\$ 98,348,243	\$ 114,259,532

General Fund Expenditures

Town of Dracut
Fiscal Year 2023 Budget
General Fund Expenditures

Department/Description	FY2019 Expended	FY2020 Expended	FY2021 Expended	FY2022 Budget	FY2022 Actual as of (4/28/2022)	FY2023 Department Request	% Change PY	FY2023 Town Manager Request
<i>Town Moderator (114)</i>								
Part Time Salaries	\$ 550	\$ 550	\$ 550	\$ 550	\$ 275	\$ 550	0.0%	\$ 550
Total Moderator	\$ 550	\$ 550	\$ 550	\$ 550	\$ 275	\$ 550	0.0%	\$ 550
<i>Selectmen (122)</i>								
Salaries	\$ 57,694	\$ 60,216	\$ 61,992	\$ 63,500	\$ 51,612	\$ 74,622	17.5%	\$ 74,622
Part Time Salaries	10,518	10,000	7,500	5,000	8,679	10,000	100.0%	10,000
Longevity	975	1,050	1,050	1,050	1,050	1,200	14.3%	1,200
Service Contracts	250	0	0	700	250	700	0.0%	700
Advertising	478	325	747	300	186	300	0.0%	300
Other Professional Fee	476	0	941	2,000	0	2,000	0.0%	2,000
Office Supplies	173	501	341	500	249	700	40.0%	700
Duplicating Supplies	340	0	330	350	388	350	0.0%	350
Meeting Expense	0	0	210	0	0	0	0.0%	0
Dues & Publications	13,539	13,864	14,097	14,097	4,629	14,527	3.1%	14,527
Total Selectmen	\$ 84,443	\$ 85,956	\$ 87,207	\$ 87,497	\$ 67,043	\$ 104,399	19.3%	\$ 104,399
<i>Town Manager (123)</i>								
Salaries	\$ 245,983	\$ 272,552	\$ 248,422	\$ 242,575	\$ 200,180	\$ 263,411	8.6%	\$ 263,411
Part Time Salaries	10,121	8,178	7,531	5,000	6,586	5,000	0.0%	5,000
Auto Repairs & Maintenance	4,848	529	510	500	0	500	0.0%	500
Service Contracts	137,337	62,815	21,291	20,000	12,677	20,000	0.0%	20,000
Radio Rental & Maintenance	0	0	0	100	0	100	0.0%	100
Advertising	1,604	4,355	3,408	1,000	1,296	1,000	0.0%	1,000

Town of Dracut
Fiscal Year 2023 Budget
General Fund Expenditures

Department/Description	FY2019 Expended	FY2020 Expended	FY2021 Expended	FY2022 Budget	FY2022 Actual as of (4/28/2022)	FY2023 Department Request	% Change PY	FY2023 Town Manager Request
Telephone	2,230	950	0	800	0	800	0.0%	800
Printing & Binding	145	1,585	833	1,000	3,118	1,000	0.0%	1,000
Office Supplies	237	482	4,066	1,500	1,576	1,500	0.0%	1,500
Meeting Expense	285	122	495	1,000	0	2,500	150.0%	2,500
In-State Travel	549	598	10	1,000	0	1,000	0.0%	1,000
Dues & Publications	2,132	461	1,684	2,000	479	2,000	0.0%	2,000
Miscellaneous Expenses	3,991	1,969	7,674	1,500	6,346	5,000	233.3%	5,000
Total Town Manager	\$ 409,462	\$ 354,596	\$ 295,924	\$ 277,975	\$ 232,258	\$ 303,811	9.3%	\$ 303,811

<i>Finance Committee (131)</i>										
Part Time Salaries	\$ 943	\$ 735	\$ 1,514	\$ 1,350	\$ 835	\$ 1,350	0.0%	\$ 1,350		
Property Rental	0	0	0	225	0	0	-100.0%	0		
Advertisement	70	83	215	200	78	100	-50.0%	100		
Dues and Publications	345	0	345	250	345	350	40.0%	350		
Total Finance Committee	\$ 1,358	\$ 818	\$ 2,074	\$ 2,025	\$ 1,259	\$ 1,800	-11.1%	\$ 1,800		

<i>Assistant Town Manager/Finance Director/Accountant (135)</i>										
Salaries	\$ 121,162	\$ 116,140	\$ 53,869	\$ 266,885	\$ 226,595	\$ 285,094	6.8%	\$ 285,094		
Service Contract	27,959	28,052	164,486	58,460	58,505	80,000	36.8%	80,000		
Auditing	50,250	50,750	45,000	45,000	45,530	60,000	33.3%	60,000		
Employee Training	0	0	865	1,575	1,125	3,000	90.5%	3,000		
Printing & Binding	521	1,536	1,265	1,200	1,135	1,200	0.0%	1,200		
Office Supplies	1,099	657	1,568	1,000	486	1,500	50.0%	1,500		
In-State Travel	0	0	0	400	120	1,500	275.0%	1,500		

Town of Dracut
Fiscal Year 2023 Budget
General Fund Expenditures

Department/Description	FY2019 Expended	FY2020 Expended	FY2021 Expended	FY2022 Budget	FY2022 Actual as of (4/28/2022)	FY2023 Department Request	% Change PY	FY2023 Town Manager Request
Dues and Publications	115	115	0	150	438	500	233.3%	500
Total Asst. Town Manager/Finance Dir.	\$ 201,106	\$ 197,250	\$ 267,052	\$ 374,670	\$ 333,934	\$ 432,794	15.5%	\$ 432,794

Assessors (141)									
Salaries	\$ 159,617	\$ 173,843	\$ 140,603	\$ 170,334	\$ 138,443	\$ 176,506	3.6%	\$ 176,506	
Service Contract	10,661	7,972	8,525	8,186	8,096	7,900	-3.5%	7,900	
Other Purchased Services	25,750	4,189	4,400	5,203	4,703	5,700	9.6%	5,700	
Training	1,125	240	421	500	320	500	0.0%	500	
Appraisals Studies & Sur	72,971	168,148	89,656	96,500	86,000	40,500	-58.0%	40,500	
Office Supplies	1,415	2,225	1,153	1,000	768	1,700	70.0%	1,700	
In-State Travel	160	0	0	0	0	0	0.0%	0	
Mileage Reimbursement	1,884	1,957	1,221	4,000	803	3,000	-25.0%	3,000	
Dues & Publications	480	175	220	500	200	500	0.0%	500	
Total Assessors	\$ 274,063	\$ 358,749	\$ 246,199	\$ 286,223	\$ 239,333	\$ 236,306	-17.4%	\$ 236,306	

Treasurer (145)									
Salaries	\$ 278,757	\$ 245,471	\$ 315,861	\$ 174,028	\$ 140,455	\$ 172,816	-0.7%	\$ 172,816	
Longevity	975	1,050	850	850	0	1,050	23.5%	1,050	
Service Contract	52,533	51,716	52,152	0	19,545	25,000	0.0%	25,000	
Bank Service Charges	4,639	0	3,069	5,000	0	0	-100.0%	0	
Tax Foreclosure Fee	(534)	11,777	(1,809)	2,000	(5,235)	3,000	50.0%	3,000	
Office Supplies	3,730	88,494	2,204	3,000	909	3,000	0.0%	3,000	
In-State Travel	0	2,654	0	1,000	0	0	-100.0%	0	
Mileage Reimbursement	384	182	144	500	0	500	0.0%	500	

Town of Dracut
Fiscal Year 2023 Budget
General Fund Expenditures

Department/Description	FY2019 Expended	FY2020 Expended	FY2021 Expended	FY2022 Budget	FY2022 Actual as of (4/28/2022)	FY2023 Department Request	% Change PY	FY2023 Town Manager Request
Dues & Publications	1,286	1,828	1,615	500	350	300	-40.0%	300
Total Treasurer	\$ 341,770	\$ 403,172	\$ 374,086	\$ 186,878	\$ 156,025	\$ 205,666	10.1%	\$ 205,666

<i>Tax Collector (146)</i>									
Salaries	\$ 143,934	\$ 147,898	\$ 140,045	\$ 159,050	\$ 109,721	\$ 152,713	-4.0%	\$ 152,713	
Part Time Salaries	0	0	0	1,850	0	0	-100.0%	0	
Longevity	1,650	950	950	950	0	0	-100.0%	0	
Service Contracts	47,314	75,865	61,284	45,500	44,255	47,500	4.4%	47,500	
Employee Training	0	0	0	500	0	0	-100.0%	0	
Tax Title Legal Fees	4,822	12,367	630	6,000	879	9,000	50.0%	9,000	
Printing & Binding	0	0	0	500	0	200	-60.0%	200	
Office Supplies	1,934	2,669	2,212	4,000	1,615	2,500	-37.5%	2,500	
Dues & Publications	100	0	100	100	100	100	0.0%	100	
Total Tax Collector	\$ 199,754	\$ 239,749	\$ 205,221	\$ 218,450	\$ 156,570	\$ 212,013	-2.9%	\$ 212,013	

<i>Legal Department (151)</i>									
Law Dept. Legal Fees	\$ 301,825	\$ 260,947	\$ 209,975	\$ 200,000	\$ 81,706	\$ 220,000	10.0%	\$ 220,000	
Total Legal Fees	\$ 301,825	\$ 260,947	\$ 209,975	\$ 200,000	\$ 81,706	\$ 220,000	10.0%	\$ 220,000	

<i>Human Resources (152)</i>									
Salaries	\$ 86,887	\$ 95,561	\$ 98,146	\$ 100,701	\$ 45,037	\$ 62,465	-38.0%	\$ 62,465	
Advertising	425	975	350	550	557	2,000	263.6%	2,000	
Employee Training	1,218	1,550	45	1,000	3,345	3,000	200.0%	3,000	
Medical Exams	9,572	8,107	9,323	6,200	17,013	20,000	222.6%	20,000	
Other Professional Fees	2,775	0	4,813	0	0	300	0.0%	300	

Town of Dracut
Fiscal Year 2023 Budget
General Fund Expenditures

Department/Description	FY2019 Expended	FY2020 Expended	FY2021 Expended	FY2022 Budget	FY2022 Actual as of (4/28/2022)	FY2023 Department Request	% Change PY	FY2023 Town Manager Request
Office Supplies	44	115	52	200	374	200	0.0%	200
In-State Travel	318	448	0	100	0	500	400.0%	500
Dues & Publications	250	365	275	400	1,179	400	0.0%	400
Total Human Resources	\$ 101,489	\$ 107,121	\$ 113,004	\$ 109,151	\$ 67,505	\$ 88,865	-18.6%	\$ 88,865

Informational Technology (155)

Salaries	\$ 98,608	\$ 102,477	\$ 105,016	\$ 107,744	\$ 87,705	\$ 171,634	59.3%	\$ 171,634
Part-Time Salaries	6,000	2,538	0	0	0	0	0.0%	0
Service Contracts	17,676	64,712	77,215	168,486	94,947	210,000	24.6%	210,000
Telephone	0	0	6,655	8,900	2,587	8,800	-1.1%	8,800
Professional Services	44,575	400	72,779	0	991	1,000	0.0%	1,000
Equipment Repair & Maintenance	3,233	8,485	5,693	3,500	4,544	3,500	0.0%	3,500
Equipment Purchase/Lease	51,621	9,561	90,329	10,000	12,944	10,000	0.0%	10,000
Total Informational Technology	\$ 221,713	\$ 188,173	\$ 357,687	\$ 298,630	\$ 203,718	\$ 404,934	35.6%	\$ 404,934

Town Clerk (161)

Salaries	\$ 216,659	\$ 245,169	\$ 222,731	\$ 240,000	\$ 177,201	\$ 197,565	-17.7%	\$ 197,565
Part-Time Salaries	0	0	0	200	0	200	0.0%	200
Longevity	563	425	0	850	1,700	850	0.0%	850
Advertising	0	0	699	2,000	0	2,000	0.0%	2,000
Employee Training	100	525	0	300	0	600	100.0%	600
Postage	0	0	0	6,000	0	6,000	0.0%	6,000
Printing & Binding	28,395	20,763	20,267	15,000	20,032	15,000	0.0%	15,000
Office Supplies	321	1,293	1,091	1,500	997	1,500	0.0%	1,500

Town of Dracut
Fiscal Year 2023 Budget
General Fund Expenditures

Department/Description	FY2019 Expended	FY2020 Expended	FY2021 Expended	FY2022 Budget	FY2022 Actual as of (4/28/2022)	FY2023 Department Request	% Change PY	FY2023 Town Manager Request
Computer Supplies				500	0	500	0.0%	500
In-State Travel	0	359	0	500	0	500	0.0%	500
Mileage Reimbursement	0	0	0	100	0	100	0.0%	100
Dues & Publications	375	410	470	500	525	500	0.0%	500
Total Town Clerk	\$ 246,413	\$ 268,944	\$ 245,258	\$ 267,450	\$ 200,455	\$ 225,315	-15.8%	\$ 225,315

<i>Elections & Registrations (162)</i>									
Salaries	\$ 19,816	\$ 21,357	\$ 28,716	\$ 21,000	\$ 18,068	\$ 21,858	4.1%	\$ 21,858	
Longevity	563	425	0	850	0	850	0.0%	850	
Service Contract	4,042	8,886	6,163	6,000	2,530	12,000	100.0%	12,000	
Equipment Rental	0	0	0	800	0	800	0.0%	800	
Advertising	3,216	1,455	2,345	2,000	1,040	3,000	50.0%	3,000	
Employee Training	0	61	0	600	0	600	0.0%	600	
Printing & Binding	6,102	1,250	17,925	5,000	0	5,000	0.0%	5,000	
Office Supplies	49	1,205	291	1,500	354	1,500	0.0%	1,500	
Computer Supplies	0	0	0	250	0	250	0.0%	250	
Duplicating Supplies	57	0	0	350	0	350	0.0%	350	
In-State Travel	0	119	0	500	70	500	0.0%	500	
Dues & Publications	70	0	0	200	0	200	0.0%	200	
Mileage Reimbursement				100	0	100	0.0%	100	
Election Expense	45,528	44,296	53,669	25,000	4,684	40,000	60.0%	40,000	
Machinery & Equipment	2,200	0	2,833	4,500	1,315	4,500	0.0%	4,500	
Total Elections & Registrations	\$ 81,643	\$ 79,054	\$ 111,941	\$ 68,650	\$ 28,060	\$ 91,508	33.3%	\$ 91,508	

Town of Dracut
Fiscal Year 2023 Budget
General Fund Expenditures

Department/Description	FY2019 Expended	FY2020 Expended	FY2021 Expended	FY2022 Budget	FY2022 Actual as of (4/28/2022)	FY2023 Department Request	% Change PY	FY2023 Town Manager Request
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<i>Conservation Commission (171)</i>									
Salaries	\$ 60,370	\$ 55,217	\$ 58,514	\$ 66,690	\$ 53,985	\$ 68,067	2.1%	\$ 68,067	
Longevity	0	0	425	0	0	425	0.0%	425	
Property Rental	0	0	0	200	0	200	0.0%	200	
Other Professional Fees	1,000	73	0	500	0	500	0.0%	500	
Office Supplies	800	292	356	400	0	400	0.0%	400	
Uniforms & Accessories	0	0	0	300	0	300	0.0%	300	
Mileage Reimbursement	0	0	0	300	0	300	0.0%	300	
Dues & Publications	600	600	573	600	573	600	0.0%	600	
Total Conservation Commission	\$ 62,770	\$ 56,182	\$ 59,868	\$ 68,990	\$ 54,558	\$ 70,792	2.6%	\$ 70,792	

<i>Planning Board (175)</i>									
Salaries	\$ 92,947	\$ 99,502	\$ 101,947	\$ 104,609	\$ 130,326	\$ 163,608	56.4%	\$ 163,608	
Part-Time Salaries	1,800	1,948	1,886	2,800	1,193	2,800	0.0%	2,800	
Advertisement	2,579	2,106	1,516	4,000	440	3,000	-25.0%	3,000	
Professional Fees	2,085	220	0	1,500	529	1,000	-33.3%	1,000	
Office Supplies	327	0	65	0	0	500	0.0%	500	
In-State Travel	0	0	0	300	2,460	1,000	233.3%	1,000	
Mileage Reimbursement	0	0	0	200	963	500	150.0%	500	
Dues & Publications	0	0	0	200	375	750	275.0%	750	
Court Cost & Recording	0	0	0	0	0	1,200	0.0%	1,200	
Total Planning Board	\$ 99,738	\$ 103,776	\$ 105,413	\$ 113,609	\$ 136,286	\$ 174,358	53.5%	\$ 174,358	

Town of Dracut
Fiscal Year 2023 Budget
General Fund Expenditures

Department/Description	FY2019 Expended	FY2020 Expended	FY2021 Expended	FY2022 Budget	FY2022 Actual as of (4/28/2022)	FY2023 Department Request	% Change PY	FY2023 Town Manager Request
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<i>Zoning Board of Appeals (176)</i>									
Part-Time Salaries	\$ 1,570	\$ 1,257	\$ 2,220	\$ 4,500	\$ 1,326	\$ 4,500	0.0%	\$ 4,500	
Advertisement	3,693	4,253	1,144	3,000	352	3,000	0.0%	3,000	
Office Supplies	155	772	300	800	765	800	0.0%	800	
Dues & Publications	100	0	40	200	0	200	0.0%	200	
Total Zoning Board of Appeals	\$ 5,518	\$ 6,282	\$ 3,704	\$ 8,500	\$ 2,443	\$ 8,500	0.0%	\$ 8,500	

<i>Building Maintenance (196)</i>									
Salaries	\$ 118,481	\$ 159,895	\$ 163,713	\$ 165,500	\$ 134,991	\$ 168,651	1.9%	\$ 168,651	
Part-Time Salaries	9,586	0	0	10,000	5,978	10,000	0.0%	10,000	
Auto Allowance	0	0	0	1,500	0	1,500	0.0%	1,500	
Electricity	26,528	28,320	39,371	29,000	19,630	29,000	0.0%	29,000	
Heating Gas	12,468	12,641	8,285	23,000	16,490	23,000	0.0%	23,000	
Water Charges	14,853	13,960	14,396	12,000	14,861	12,000	0.0%	12,000	
Sewer Charges	1,762	3,275	2,929	14,000	1,213	14,000	0.0%	14,000	
Service Contracts	23,450	18,626	16,149	13,500	14,627	13,500	0.0%	13,500	
Equipment Rental	24,875	25,292	10,466	18,000	10,872	18,900	5.0%	18,900	
Custodial & Housekeeping	3,015	270	968	3,500	100	3,675	5.0%	3,675	
Telephone	20,415	17,026	14,751	20,000	10,419	20,000	0.0%	20,000	
Postage	23,193	19,148	26,895	24,000	18,099	25,000	4.2%	25,000	
Other Professional Services	1,740	1,254	4,927	20,000	21,912	20,000	0.0%	20,000	
Duplicating Supplies	9,657	3,690	39,095	8,000	2,863	8,000	0.0%	8,000	
Custodial Supplies	2,416	4,531	10,685	8,000	4,610	8,500	6.3%	8,500	

Town of Dracut
Fiscal Year 2023 Budget
General Fund Expenditures

Department/Description	FY2019 Expended	FY2020 Expended	FY2021 Expended	FY2022 Budget	FY2022 Actual as of (4/28/2022)	FY2023 Department Request	% Change PY	FY2023 Town Manager Request
Safety Equipment Supplies	0	4,985	6,509	5,000	0	5,000	0.0%	5,000
Equipment Maintenance Supplies	0	796	1,925	2,000	1,522	2,500	25.0%	2,500
Grounds Maintenance Supplies	2,263	392	1,389	3,000	131	3,000	0.0%	3,000
Building Maintenance Supplies	1,150	1,563	3,429	2,000	1,711	2,100	5.0%	2,100
Building Maintenance Uniforms		0	0	3,000	0	4,500	50.0%	4,500
Mileage Reimbursement	2,107	3,774	1,862	1,000	475	1,500	50.0%	1,500
Miscellaneous	194	96	0	600	451	600	0.0%	600
Building Improvements	7,680	9,751	16,510	2,000	26,363	2,000	0.0%	2,000
Total Building Maintenance	\$ 305,833	\$ 329,285	\$ 384,254	\$ 388,600	\$ 307,318	\$ 396,926	2.1%	\$ 396,926

<i>Town/School Insurance Premiums (197)</i>									
Liability Insurance Premiums	\$ 439,097	\$ 492,137	\$ 504,357	\$ 570,000	\$ 607,857	\$ 640,000	12.3%	\$ 640,000	
Total Town/School Insurance Premiums	\$ 439,097	\$ 492,137	\$ 504,357	\$ 570,000	\$ 607,857	\$ 640,000	12.3%	\$ 640,000	

<i>Permanent Building Committee (198)</i>									
Advertisement	\$ -	\$ -	\$ -	\$ 100	\$ -	\$ 100	0.0%	\$ 100	
Office Supplies		42	0	115	100	0	0.0%	100	
Total Permanent Building Committee	\$ 42	\$ -	\$ 115	\$ 200	\$ -	\$ 200	0.0%	\$ 200	

Total General Government	\$ 3,378,587	\$ 3,532,741	\$ 3,573,891	\$ 3,528,048	\$ 2,876,603	\$ 3,818,736	8.2%	\$ 3,818,736
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<i>Police Department (210)</i>									
Salaries	\$ 3,398,918	\$ 3,774,722	\$ 3,856,208	\$ 4,014,327	\$ 3,351,345	\$ 4,558,954	13.6%	\$ 4,558,954	
Traffic Enforcement		34,155	0	0	0	0	0.0%	0	
Part Time Salaries		146,024	189,163	116,124	45,000	45,536	28.2%	57,668	

Town of Dracut
Fiscal Year 2023 Budget
General Fund Expenditures

Department/Description	FY2019 Expended	FY2020 Expended	FY2021 Expended	FY2022 Budget	FY2022 Actual as of (4/28/2022)	FY2023 Department Request	% Change PY	FY2023 Town Manager Request
Overtime Salaries	351,658	362,699	381,780	360,000	474,694	350,000	-2.8%	350,000
Longevity	0	850	850	4,000	0	4,000	0.0%	4,000
Uniform Allowance	60,792	59,680	59,650	61,000	55,800	61,000	0.0%	61,000
Electricity	37,263	38,548	32,485	37,600	41,851	37,600	0.0%	37,600
Heating Gas	22,490	19,123	18,113	25,000	16,773	25,000	0.0%	25,000
Water Charges	1,775	1,468	1,743	1,800	1,907	1,800	0.0%	1,800
Sewer Charges	632	769	600	1,200	326	1,200	0.0%	1,200
R & M - Auto/Truck	36,561	42,293	34,234	60,000	32,608	50,000	-16.7%	50,000
Service Contracts	43,449	39,383	69,391	13,800	7,991	13,800	0.0%	13,800
Radio Rental & Maintenance	7,998	10,296	2,267	8,000	2,992	10,000	25.0%	10,000
Custodial & Housekeeping	3,276	4,582	5,874	3,500	4,771	5,000	42.9%	5,000
Other Purchased Services	10,261	15,830	8,030	15,000	2,322	15,000	0.0%	15,000
Employee Training	57,180	44,431	20,169	38,480	39,830	45,000	16.9%	45,000
Telephone	28,447	26,993	31,263	25,000	33,251	30,000	20.0%	30,000
Postage	803	827	902	1,000	238	1,000	0.0%	1,000
Printing & Binding	1,309	1,059	3,033	2,000	2,056	2,000	0.0%	2,000
Laundry & Dry Cleaning	1,047	739	2,402	2,000	366	2,000	0.0%	2,000
Office Supplies	3,389	1,369	1,876	3,000	1,627	3,000	0.0%	3,000
Computer Supplies	6,373	4,366	6,575	6,500	5,202	6,500	0.0%	6,500
Duplicating Supplies	1,380	750	4,588	5,000	5,741	5,000	0.0%	5,000
Building R & M Supplies	28,698	10,110	31,783	30,000	23,530	30,000	0.0%	30,000
R & M - Equipment	12,264	10,209	59,175	15,000	11,157	15,000	0.0%	15,000
Medical Supplies	1,161	3,516	7,556	10,000	1,348	10,000	0.0%	10,000
Uniforms & Accessories	26,857	30,959	23,021	30,000	36,102	30,000	0.0%	30,000

Town of Dracut
Fiscal Year 2023 Budget
General Fund Expenditures

Department/Description	FY2019 Expended	FY2020 Expended	FY2021 Expended	FY2022 Budget	FY2022 Actual as of (4/28/2022)	FY2023 Department Request	% Change PY	FY2023 Town Manager Request
Mileage Reimbursement	197	376	60	2,000	198	2,000	0.0%	2,000
Dues & Publications	12,951	12,734	12,429	12,000	13,271	14,000	16.7%	14,000
Miscellaneous	774	516	6,517	1,000	2,247	2,000	100.0%	2,000
Criminal ID	771	692	946	1,000	430	1,000	0.0%	1,000
Machinery & Equipment	80,220	26,255	0	20,000	20,292	20,000	0.0%	20,000
New Hires Onboarding				0	0	15,000	0.0%	15,000
Total Police	\$ 4,419,073	\$ 4,735,307	\$ 4,799,643	\$ 4,854,207	\$ 4,235,803	\$ 5,424,523	11.7%	\$ 5,424,523

<i>Fire Department (220)</i>									
Salaries	\$ 3,458,537	\$ 4,136,894	\$ 4,180,205	\$ 3,583,000	\$ 2,792,009	\$ 3,669,681	2.4%	\$ 3,669,681	
Overtime				837,000	809,147	\$ 837,000	0.0%	\$ 837,000	
Part-Time Salaries	158	0	0	2,000	0	2,000	0.0%	\$ 2,000	
Longevity	975	0	850	850	0	850	0.0%	\$ 850	
Uniform Allowance	30,450	29,803	28,730	32,250	11,212	32,250	0.0%	\$ 32,250	
Electricity	18,837	15,105	22,949	20,000	30,108	33,000	65.0%	\$ 33,000	
Heating Gas	14,505	9,029	18,678	20,000	13,313	20,000	0.0%	\$ 20,000	
Water Charge	2,113	1,852	2,506	1,800	4,447	4,025	123.6%	\$ 4,025	
Sewer Charges	1,800	1,800	2,100	2,000	1,350	2,000	0.0%	\$ 2,000	
R & M - Auto/Truck	66,505	74,292	54,950	60,000	29,373	60,000	0.0%	\$ 60,000	
Service Contracts	25,188	6,415	8,026	13,300	11,297	13,300	0.0%	\$ 13,300	
Radio Rental & Maintenance	20,281	19,397	25,785	25,000	13,334	25,000	0.0%	\$ 25,000	
Custodial & Housekeeping	2,666	2,669	3,509	3,500	1,665	3,500	0.0%	\$ 3,500	
Employee Training	55,419	30,180	49,096	60,000	45,387	55,000	-8.3%	\$ 55,000	
Other Professional Fees	0	300	0	300	0	4,800	1500.0%	\$ 4,800	

Town of Dracut
Fiscal Year 2023 Budget
General Fund Expenditures

Department/Description	FY2019 Expended	FY2020 Expended	FY2021 Expended	FY2022 Budget	FY2022 Actual as of (4/28/2022)	FY2023 Department Request	% Change PY	FY2023 Town Manager Request
Education Tuition	1,107	0	0	10,000	10,000	10,000	0.0%	\$ 10,000
Telephone	13,168	13,008	9,033	15,000	7,921	15,000	0.0%	\$ 15,000
Postage	284	193	64	300	58	300	0.0%	\$ 300
Laundry & Dry Cleaning	65	0	0	100	0	100	0.0%	\$ 100
Office Supplies	1,920	1,089	1,233	2,500	1,873	2,500	0.0%	\$ 2,500
Computer Supplies	5,506	1,393	6,955	6,000	466	6,000	0.0%	\$ 6,000
Duplicating Supplies	0	0	265	300	140	300	0.0%	\$ 300
Custodial Supplies	35,812	9,977	12,009	15,000	13,401	15,000	0.0%	\$ 15,000
R & M - Equipment	5,224	6,572	16,423	15,000	17,983	15,000	0.0%	\$ 15,000
Vehicle - Fuel	0	0	0	2,000	0	2,000	0.0%	\$ 2,000
Medical Supplies	3,753	6,828	4,577	6,000	3,644	6,000	0.0%	\$ 6,000
Fighting Supplies	21,658	19,222	19,630	13,034	5,611	13,034	0.0%	\$ 13,034
Uniforms & Accessories	26,494	14,131	30,775	31,000	24,131	31,000	0.0%	\$ 31,000
In-State Travel	129	2	28	1,500	130	1,500	0.0%	\$ 1,500
Dues & Publications	3,003	3,136	2,876	5,500	3,447	5,500	0.0%	\$ 5,500
Miscellaneous	121	46	25,000	300	4,302	300	0.0%	\$ 300
Criminal ID	0	0	0	200	0	200	0.0%	\$ 200
Machinery & Equipment	0	3,031	3,367	5,000	0	5,000	0.0%	\$ 5,000
Transfer Equipment Replacement	107,500	0	0	0	0	0	0.0%	\$ -
Total Fire Department	\$ 3,923,178	\$ 4,406,364	\$ 4,529,620	\$ 4,789,734	\$ 3,855,748	\$ 4,891,140	2.1%	\$ 4,891,140

Building (241)									
Salaries	\$ 177,630	\$ 199,775	\$ 202,621	\$ 205,095	\$ 172,573	\$ 219,642	7.1%	\$ 219,642	
Part-Time Salaries	784	537	550	1,000	0	1,000	0.0%	1,000	

Town of Dracut
Fiscal Year 2023 Budget
General Fund Expenditures

Department/Description	FY2019 Expended	FY2020 Expended	FY2021 Expended	FY2022 Budget	FY2022 Actual as of (4/28/2022)	FY2023 Department Request	% Change PY	FY2023 Town Manager Request
Longevity	875	0	0	0	0	0	0.0%	0
Uniform Allowance	443	0	340	500	500	500	0.0%	500
Employee Training	250	285	0	400	1,380	400	0.0%	400
Office Supplies	1,151	1,172	1,380	2,300	1,794	2,300	0.0%	2,300
Mileage Reimbursement	3,432	5,312	3,931	4,000	2,899	4,000	0.0%	4,000
Dues & Publications	400	525	365	400	250	400	0.0%	400
Total Building	\$ 184,965	\$ 207,606	\$ 209,187	\$ 213,695	\$ 179,396	\$ 228,242	6.8%	\$ 228,242

<i>Plumbing & Gas (242)</i>									
Part-Time Salaries	\$ 26,841	\$ 27,913	\$ 29,233	\$ 30,977	\$ 25,774	\$ 30,314	-2.1%	\$ 30,314	
Uniform Allowance	130	0	168	200	200	200	0.0%	200	
Employee Training	429	244	50	600	510	600	0.0%	600	
Office Supplies	310	165	0	1,600	639	1,600	0.0%	1,600	
Mileage Reimbursement	2,113	2,225	1,958	2,500	1,658	2,500	0.0%	2,500	
Dues & Publications	0	60	0	100	50	100	0.0%	100	
Total Plumbing & Gas	\$ 29,823	\$ 30,607	\$ 31,409	\$ 35,977	\$ 28,830	\$ 35,314	-1.8%	\$ 35,314	

<i>Sealer of Weights (244)</i>									
Service Contracts	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500	0.0%	\$ 8,500
Total Sealer of Weights	\$ 8,500	0.0%	\$ 8,500						

<i>Wiring (245)</i>									
Part-Time Salaries	\$ 29,231	\$ 29,760	\$ 30,737	\$ 32,430	\$ 27,048	\$ 33,075	2.0%	\$ 33,075	
Uniform Allowance	139	0	154	200	0	200	0.0%	200	
Employee Training	225	95	0	300	0	300	0.0%	300	

Town of Dracut
Fiscal Year 2023 Budget
General Fund Expenditures

Department/Description	FY2019 Expended	FY2020 Expended	FY2021 Expended	FY2022 Budget	FY2022 Actual as of (4/28/2022)	FY2023 Department Request	% Change PY	FY2023 Town Manager Request
Office Supplies	0	335	29	1,500	0	1,500	0.0%	1,500
Mileage Reimbursement	2,686	2,609	2,414	2,500	1,968	2,500	0.0%	2,500
Dues & Publications	99	0	0	100	0	100	0.0%	100
Total Wiring	\$ 32,380	\$ 32,799	\$ 33,334	\$ 37,030	\$ 29,016	\$ 37,675	1.7%	\$ 37,675

Emergency Management (291)

Part-Time Salaries	\$ 2,700	\$ 2,700	\$ 2,700	\$ 2,700	\$ 1,500	\$ 2,800	3.7%	\$ 2,800
Service Contracts	36,335	23,304	13,819	22,700	993	8,500	-62.6%	8,500
Equipment Rental	0		0	0	0	0	0.0%	0
Radio Maintenance & Repair	0	0	0	0	0	8,000	0.0%	8,000
Employee Training	.		0	0	0	0	0.0%	0
Office Supplies	110	0	0	100	0	100	0.0%	100
Computer Supplies	0	145	40	110	0	110	0.0%	110
Medical Supplies	0	115	(102)	100	0	100	0.0%	100
Small Tools & Supplies	132	102	0	300	89	300	0.0%	300
Mileage Reimbursement	0	132	0	100	0	100	0.0%	100
Dues & Publications	0	0	0	50	0	50	0.0%	50
Miscellaneous Expenses	61	0	0	50	0	50	0.0%	50
Total Emergency Management	\$ 39,338	\$ 26,498	\$ 16,456	\$ 26,210	\$ 2,583	\$ 20,110	-23.3%	\$ 20,110

Animal Control (292)

Salaries	\$ 41,580	\$ 42,297	\$ 25,568	\$ 47,739	\$ 32,378	\$ 58,501	22.5%	\$ 58,501
Part-Time Salaries	8,771	160	4,626	11,213	0	10,000	-10.8%	10,000
Uniform Allowance	438	234	597	850	787	850	0.0%	850

Town of Dracut
Fiscal Year 2023 Budget
General Fund Expenditures

Department/Description	FY2019 Expended	FY2020 Expended	FY2021 Expended	FY2022 Budget	FY2022 Actual as of (4/28/2022)	FY2023 Department Request	% Change PY	FY2023 Town Manager Request
R & M - Auto/Truck	2,666	1,126	993	2,500	1,243	2,500	0.0%	2,500
Service Contracts	3,096	2,373	2,337	15,000	8,176	15,000	0.0%	15,000
Radio Rental & Maintenance	0	0	0	150	0	150	0.0%	150
Advertising	0	0	0	100	0	100	0.0%	100
Employee Training	0	0	0	1,000	600	1,000	0.0%	1,000
Animal Control Telephone	463	558	603	700	462	700	0.0%	700
Postage	0	0	0	100	0	0	-100.0%	0
Office Supplies	68	0	0	400	215	400	0.0%	400
Computer Supplies	0	0	0	400	0	0	-100.0%	0
Small Tools & Supplies	455	0	431	400	1,282	400	0.0%	400
Dues & Publications	0	0	0	200	0	200	0.0%	200
Total Animal Control	\$ 57,537	\$ 46,748	\$ 35,154	\$ 80,752	\$ 45,143	\$ 89,801	11.2%	\$ 89,801
Total Public Safety	\$ 8,694,794	\$ 9,494,429	\$ 9,663,303	\$ 10,046,104	\$ 8,385,020	\$ 10,735,304	6.9%	\$ 10,735,304

Schools/Education (300)

Net School Spending Appropriation	\$ 29,350,000	\$ 30,550,000	\$ 31,680,156	\$ 32,850,000	\$ 15,872,971	\$ 36,200,000	10.2%	\$ 36,200,000
Excludable Appropriation	2,320,000	2,500,000	2,621,804	2,765,000	1,206,009	2,900,000	4.9%	2,900,000
GLTHS - Assessment	4,464,544	4,498,796	4,682,155	4,615,297	3,460,467	4,911,236	6.4%	4,911,236
GLTHS - Non-Net Assessment	187,534	169,572	158,213	185,000	135,471	292,157	57.9%	292,157
Essex Aggie - Assessment	31,126	15,259	17,649	20,000	10,664	20,000	0.0%	20,000
Essex Aggie Non-Net Assessment	9,028	2,500	2,381	15,000	1,798	15,000	0.0%	15,000
Total Schools/Education	\$ 36,362,232	\$ 37,736,127	\$ 39,162,358	\$ 40,450,297	\$ 20,687,380	\$ 44,338,393	9.6%	\$ 44,338,393

Town of Dracut
Fiscal Year 2023 Budget
General Fund Expenditures

Department/Description	FY2019 Expended	FY2020 Expended	FY2021 Expended	FY2022 Budget	FY2022 Actual as of (4/28/2022)	FY2023 Department Request	% Change PY	FY2023 Town Manager Request
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<i>Engineering (410)</i>									
Salaries	\$ 196,658	\$ 204,366	\$ 184,501	\$ 245,864	\$ 186,269	\$ 241,888	-1.6%	\$ 241,888	
Longevity	975	1,200	1,200	1,200	1,200	1,200	0.0%	1,200	
Service Contracts	4,275	4,295	4,979	6,000	4,979	6,000	0.0%	6,000	
Advertising	0	0	0	150	0	150	0.0%	150	
Employee Training	85	0	3,750	800	0	800	0.0%	800	
Printing & Binding	752	0	0	1,000	3,075	1,000	0.0%	1,000	
Office Supplies	0	70	140	900	315	900	0.0%	900	
Duplicating Supplies	274	450	67	1,000	265	1,000	0.0%	1,000	
R & M - Equipment	0	0	645	1,000	0	1,000	0.0%	1,000	
Supplies	39	0	0	600	0	600	0.0%	600	
Small Tools & Supplies	200	0	64	200	82	200	0.0%	200	
Auto Allowance	793	479	0	2,000	150	2,000	0.0%	2,000	
Machinery & Equipment	5,036	0	0	11,200	0	29,200	160.7%	29,200	
Dues & Publications	260	154	0	200	60	200	0.0%	200	
Total Engineering	\$ 209,347	\$ 211,014	\$ 195,346	\$ 272,114	\$ 196,396	\$ 286,138	5.2%	\$ 286,138	

<i>Public Works (420)</i>									
Salaries	\$ 171,332	\$ 178,105	\$ 182,660	\$ 183,584	\$ 153,806	\$ 199,125	8.5%	\$ 199,125	
Part-Time Salaries	13,462	13,759	14,388	13,400	11,758	13,400	0.0%	13,400	
Longevity	1,175	1,250	1,250	1,250	1,250	1,250	0.0%	1,250	
Electricity	11,230	8,606	9,549	13,000	16,517	13,000	0.0%	13,000	
Heating Gas	10,869	8,369	7,179	12,500	12,534	12,500	0.0%	12,500	

Town of Dracut
Fiscal Year 2023 Budget
General Fund Expenditures

Department/Description	FY2019 Expended	FY2020 Expended	FY2021 Expended	FY2022 Budget	FY2022 Actual as of (4/28/2022)	FY2023 Department Request	% Change PY	FY2023 Town Manager Request
Water Charges	858	853	964	900	1,600	900	0.0%	900
Sewer Charges	899	1,048	1,101	1,000	1,500	1,000	0.0%	1,000
Service Contracts	1,190	1,216	1,860	1,500	860	1,500	0.0%	1,500
Custodial & Housekeeping	2,220	2,552	2,396	4,000	2,900	4,000	0.0%	4,000
Advertising	2,007	3,256	2,579	2,000	1,609	2,000	0.0%	2,000
Employee Training	0	102	0	350	0	350	0.0%	350
Telephone	2,200	2,189	2,214	2,900	2,300	2,900	0.0%	2,900
Postage	211	203	133	500	58	500	0.0%	500
Office Supplies	1,939	5,565	1,587	3,000	1,700	3,000	0.0%	3,000
Computer Supplies	0	0	0	500	191	500	0.0%	500
Duplicating Supplies	353	562	250	550	500	550	0.0%	550
Building Maintenance	6,271	6,105	5,878	6,500	9,743	6,500	0.0%	6,500
Dues & Publications	0	0	0	425	0	425	0.0%	425
Machinery & Equipment	5,036	4,702	4,864	4,200	5,100	4,200	0.0%	4,200
Total Public Works	\$ 231,252	\$ 238,442	\$ 238,851	\$ 252,059	\$ 223,926	\$ 267,600	6.2%	\$ 267,600

Highway Maintenance (421)									
Salaries	\$ 874,110	\$ 847,439	\$ 825,449	\$ 984,876	\$ 729,153	\$ 961,728	-2.4%	\$ 961,728	
Longevity	10,250	8,750	8,750	8,850	7,850	7,050	-20.3%	7,050	
Service Contracts	53,818	59,720	70,595	77,000	10,551	77,000	0.0%	77,000	
Equipment Rental	8,536	909	9,737	6,000	2,000	6,000	0.0%	6,000	
Radio Rental & Maintenance	0	0	0	2,800	5,084	2,800	0.0%	2,800	
Employee Training	615	320	0	400	0	400	0.0%	400	
Other Professional Fees	830	1,154	1,240	20,750	13,365	20,750	0.0%	20,750	

Town of Dracut
Fiscal Year 2023 Budget
General Fund Expenditures

Department/Description	FY2019 Expended	FY2020 Expended	FY2021 Expended	FY2022 Budget	FY2022 Actual as of (4/28/2022)	FY2023 Department Request	% Change PY	FY2023 Town Manager Request
R & M - Equipment	2,973	5,971	265,138	2,000	6,449	3,000	50.0%	3,000
Maintenance Materials	88,900	127,088	41,790	150,000	124,615	150,000	0.0%	150,000
Small Tools & Supplies	6,374	7,526	9,643	7,500	19,771	10,000	33.3%	10,000
Uniforms & Assessorial	10,579	12,045	14,502	15,100	17,660	20,400	35.1%	20,400
Miscellaneous	0	0	394	0	1,454	0	0.0%	0
Traffic Control	14,711	7,962	11,271	18,000	20,000	20,000	11.1%	20,000
Other Improvements	0	0	0	7,000	5,025	7,000	0.0%	7,000
Machinery & Equipment	0		27,572	0	0	0	0.0%	0
Total Highway Maintenance	\$ 1,071,696	\$ 1,078,884	\$ 1,286,081	\$ 1,300,276	\$ 962,979	\$ 1,286,128	-1.1%	\$ 1,286,128

<i>Snow & Ice (423)</i>									
Overtime Salaries	\$ 193,344	\$ 144,261	\$ 139,988	\$ 125,000	\$ 244,985	\$ 125,000	0.0%	\$ 125,000	
Service Contracts	3,070	1,918	1,495	1,400	1,495	1,400	0.0%	1,400	
Equipment Rental	245,550	276,055	301,658	175,000	398,218	175,000	0.0%	175,000	
R & M - Equipment	173,536	94,372	97,277	30,000	131,809	30,000	0.0%	30,000	
Ice Chemicals	227,405	278,175	248,196	160,000	307,648	160,000	0.0%	160,000	
Maintenance Materials	5,095	0	0	40,000	0	40,000	0.0%	40,000	
Machinery & Equipment	0	0	0	31,600	0	31,600	0.0%	31,600	
Total Snow & Ice	\$ 848,000	\$ 794,781	\$ 788,613	\$ 563,000	\$ 1,084,155	\$ 563,000	0.0%	\$ 563,000	

<i>Street Lighting (424)</i>									
Electricity	\$ 102,778	\$ 91,576	\$ 89,985	\$ 110,000	\$ 60,917	\$ 110,000	0.0%	\$ 110,000	
R & M Equipment	10,814	30,346	16,023	10,000	18,054	10,000	0.0%	10,000	
Total Street Lighting	\$ 113,592	\$ 121,922	\$ 106,008	\$ 120,000	\$ 78,971	\$ 120,000	0.0%	\$ 120,000	

Town of Dracut
Fiscal Year 2023 Budget
General Fund Expenditures

Department/Description	FY2019 Expended	FY2020 Expended	FY2021 Expended	FY2022 Budget	FY2022 Actual as of (4/28/2022)	FY2023 Department Request	% Change PY	FY2023 Town Manager Request
<i>Tree Department (428)</i>								
Salaries	\$ 204,156	\$ 176,368	\$ 201,259	\$ 226,141	\$ 190,774	\$ 223,247	-1.3%	\$ 223,247
Longevity	2,250	2,250	1,100	1,150	1,150	1,150	0.0%	1,150
Electricity	1,058	2,075	2,558	1,350	5,625	3,850	185.2%	3,850
Heating Gas	3,073	2,409	2,345	4,700	3,000	4,700	0.0%	4,700
Water Charges	281	290	400	300	400	300	0.0%	300
Sewer Charges	600	600	600	520	600	520	0.0%	520
R & M - Auto/Truck	3,842	4,460	1,184	5,500	6,690	5,500	0.0%	5,500
Service Contracts	8,779	675	27,520	10,000	12,650	10,000	0.0%	10,000
Radio Rental & Maintenance	0	0	0	500	0	500	0.0%	500
Employee Training	0	0	0	250	0	250	0.0%	250
Telephone	0	0	0	275	0	275	0.0%	275
Custodial Supplies	1,180	1,052	1,877	3,300	1,000	3,300	0.0%	3,300
R & M - Equipment	2,289	963	4,891	4,000	2,398	4,000	0.0%	4,000
Vehicle - Fuel	0	0	0	0	0	0	0.0%	0
Chemicals	2,224	205	613	2,000	200	2,000	0.0%	2,000
Small Tools & Supplies	2,140	1,012	1,567	3,300	5,139	3,300	0.0%	3,300
Uniforms & Accessories	2,311	2,397	3,071	2,600	4,704	5,000	92.3%	5,000
Machinery & Equipment	0	0	1,086	1,500	3,000	1,500	0.0%	1,500
Equipment Replacement	12,000		0	0	0	0	0.0%	0
Total Tree Department	\$ 246,183	\$ 194,756	\$ 250,071	\$ 267,386	\$ 237,331	\$ 269,392	0.8%	\$ 269,392

Town of Dracut
Fiscal Year 2023 Budget
General Fund Expenditures

Department/Description	FY2019 Expended	FY2020 Expended	FY2021 Expended	FY2022 Budget	FY2022 Actual as of (4/28/2022)	FY2023 Department Request	% Change PY	FY2023 Town Manager Request
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<i>Vehicle Maintenance (429)</i>									
Salaries	\$ 155,013	\$ 176,396	\$ 181,109	\$ 186,789	\$ 156,439	\$ 185,825	-0.5%	\$ 185,825	
Longevity	2,000	2,050	2,050	2,050	2,050	2,150	4.9%	2,150	
R & M - Auto/Truck	54,169	49,442	44,862	54,000	86,081	54,000	0.0%	54,000	
Service Contracts	1,202	0	80	900	520	900	0.0%	900	
Employee Training	0	0	0	500	150	500	0.0%	500	
R & M - Equipment	2,330	929	4,049	3,300	3,460	3,300	0.0%	3,300	
Vehicle - Fuel	197,157	172,140	142,447	150,000	257,827	175,000	16.7%	175,000	
Maintenance Materials	0	0	0	700	0	700	0.0%	700	
Small Tools & Supplies	7,868	14,416	9,329	7,300	19,578	7,300	0.0%	7,300	
Uniforms & Accessories	4,085	5,085	4,975	5,000	5,000	5,000	0.0%	5,000	
Miscellaneous	0		0	0	0	0	0.0%	0	
Equipment Replacement	118,000		0	0	0	0	0.0%	0	
Total Vehicle Maintenance	\$ 541,824	\$ 420,458	\$ 388,901	\$ 410,539	\$ 531,106	\$ 434,675	5.9%	\$ 434,675	

<i>Solid Waste (423)</i>									
Salaries	\$ 5,342	\$ 6,588	\$ 6,962	\$ 8,000	\$ 6,142	\$ 8,000	0.0%	\$ 8,000	
Trash Collection	2,031,118	2,367,460	2,429,709	2,667,911	1,833,599	2,810,000	5.3%	2,810,000	
Other Professional Services	32,247	32,655	15,853	25,000	3,995	25,000	0.0%	25,000	
Total Solid Waste	\$ 2,068,707	\$ 2,406,703	\$ 2,452,523	\$ 2,700,911	\$ 1,843,736	\$ 2,843,000	5.3%	\$ 2,843,000	

<i>Cemetery Division (491)</i>									
Salaries	\$ 50,122	\$ 61,614	\$ 58,656	\$ 80,588	\$ 52,520	\$ 89,281	10.8%	\$ 89,281	
Auto Allowance	0	0	0	864	0	864	0.0%	864	

Town of Dracut
Fiscal Year 2023 Budget
General Fund Expenditures

Department/Description	FY2019 Expended	FY2020 Expended	FY2021 Expended	FY2022 Budget	FY2022 Actual as of (4/28/2022)	FY2023 Department Request	% Change PY	FY2023 Town Manager Request
Electricity	202	188	191	300	300	300	0.0%	300
Heating Oil	3,377	2,128	1,837	2,000	2,954	2,000	0.0%	2,000
R & M - Auto/Truck	1,668	2,352	28	1,000	3,682	3,000	200.0%	3,000
Equipment Rental	0		0	0	0	0	0.0%	0
Office Supplies	0	50	0	100	0	100	0.0%	100
Custodial Supplies	0	0	138	1,000	3	1,000	0.0%	1,000
R & M - Equipment	397	358	220	1,200	600	1,200	0.0%	1,200
Vehicle - Fuel	0		0	0	0	0	0.0%	0
Maintenance Materials	899	1,485	631	1,800	0	1,800	0.0%	1,800
Small Tools & Supplies	532	165	200	500	500	500	0.0%	500
Uniforms and Accessories	532	0	0	0	0	1,200	0.0%	1,200
Other Improvements	300	0	0	2,500	0	2,500	0.0%	2,500
Machinery & Equipment	0	0	0	3,800	0	3,800	0.0%	3,800
Total Cemetery Division	\$ 58,029	\$ 68,340	\$ 61,901	\$ 95,652	\$ 60,559	\$ 107,545	12.4%	\$ 107,545
Total Public Works	\$ 5,388,629	\$ 5,535,300	\$ 5,768,295	\$ 5,981,936	\$ 5,219,157	\$ 6,177,478	3.3%	\$ 6,177,478

<i>Board of Health (510)</i>									
Salaries	\$ 130,230	\$ 130,223	\$ 165,013	\$ 211,765	\$ 175,880	\$ 214,325	1.2%	\$ 214,325	
Part-Time Salaries	21,784	266,078	13,750	0	7,443	0	0.0%	0	
Longevity	1,125	1,200	0	1,200	0	1,250	4.2%	1,250	
Auto Allowance	0		0	0	0	0	0.0%	0	
Service Contracts	1,095	636	0	3,000	1,250	3,000	0.0%	3,000	
Advertising	237	813	0	300	0	300	0.0%	300	

Town of Dracut
Fiscal Year 2023 Budget
General Fund Expenditures

Department/Description	FY2019 Expended	FY2020 Expended	FY2021 Expended	FY2022 Budget	FY2022 Actual as of (4/28/2022)	FY2023 Department Request	% Change PY	FY2023 Town Manager Request
Printing & Binding	674	543	455	700	1,106	700	0.0%	700
Office Supplies	603	1,165	985	900	729	900	0.0%	900
Testing Materials	300	455	0	300	0	300	0.0%	300
Medical Supplies	7,650	0	6,174	7,500	1,039	7,500	0.0%	7,500
Small Tools & Supplies	229	7,063	500	500	0	500	0.0%	500
In-State Travel	0	0	0	200	0	200	0.0%	200
Mileage Reimbursement	2,558	2,294	2,166	4,000	1,352	4,000	0.0%	4,000
Dues & Publications	10	120	100	300	409	300	0.0%	300
Miscellaneous	591	272	241	400	60	400	0.0%	400
Total Board of Health	\$ 167,086	\$ 410,862	\$ 189,383	\$ 231,065	\$ 189,267	\$ 233,675	1.1%	\$ 233,675

<i>Council on Aging (541)</i>									
	\$ 167,965	\$ 204,223	\$ 194,091	\$ 218,388	\$ 174,021	\$ 228,805	4.8%	\$ 228,805	
Salaries	\$ 167,965	\$ 204,223	\$ 194,091	\$ 218,388	\$ 174,021	\$ 228,805	4.8%	\$ 228,805	
Part-Time Salaries	74,928	69,984	67,736	91,762	62,638	97,089	5.8%	97,089	
Electricity	6,299	3,562	4,888	9,000	4,577	6,000	-33.3%	6,000	
Heating Gas	8,470	7,737	7,801	9,000	4,183	8,000	-11.1%	8,000	
Water Charges	1,174	1,297	841	1,500	889	1,500	0.0%	1,500	
Sewer Charge	990	1,094	639	1,400	300	1,400	0.0%	1,400	
R & M - Auto/Truck	2,662	5,001	19,674	5,000	3,916	5,000	0.0%	5,000	
Service Contracts	8,376	9,700	7,308	10,100	5,771	10,100	0.0%	10,100	
Custodial & Housekeeping	3,885	3,380	2,113	3,600	922	3,600	0.0%	3,600	
Other Professional Fees	1,077	1,293	0	1,300	1,293	1,300	0.0%	1,300	
Telephone	4,847	4,789	4,611	4,900	3,638	4,900	0.0%	4,900	
Postage	400	400	196	500	116	500	0.0%	500	

Town of Dracut
Fiscal Year 2023 Budget
General Fund Expenditures

Department/Description	FY2019 Expended	FY2020 Expended	FY2021 Expended	FY2022 Budget	FY2022 Actual as of (4/28/2022)	FY2023 Department Request	% Change PY	FY2023 Town Manager Request
Office Supplies	1,766	1,754	1,115	1,750	900	1,750	0.0%	1,750
Custodial Supplies	9,602	4,271	1,414	5,000	5,729	5,000	0.0%	5,000
Vehicle - Fuel	0	0	0	1,000	0	0	-100.0%	0
Mileage Reimbursement	300	534	624	700	64	700	0.0%	700
Miscellaneous	1,377	1,414	302	1,300	930	1,300	0.0%	1,300
Total Council on Aging	\$ 294,118	\$ 320,433	\$ 313,352	\$ 366,200	\$ 269,887	\$ 376,943	2.9%	\$ 376,943

<i>Veteran Services (543)</i>									
Salaries	\$ 52,774	\$ 54,369	\$ 56,801	\$ 60,000	\$ 47,534	\$ 60,273	0.5%	\$ 60,273	
Service Contracts	449	898	0	500	0	500	0.0%	500	
Telephone	682	678	558	600	465	600	0.0%	600	
Office Supplies	282	219	0	1,500	25	1,500	0.0%	1,500	
Computer Supplies	0	165	0	500	0	500	0.0%	500	
Duplicating Supplies	371	45	15	750	512	0	-100.0%	0	
Small Tools & Supplies	61	186	45	500	0	0	-100.0%	0	
In-State Travel	0	0	0	600	0	0	-100.0%	0	
Mileage Reimbursement	341	0	0	600	0	400	-33.3%	400	
Dues & Publication	25	50	0	150	0	150	0.0%	150	
Veterans Benefits	160,852	157,404	136,690	175,000	99,872	155,000	-11.4%	155,000	
Miscellaneous	600	120	0	0	0	200	0.0%	200	
Total Veteran Services	\$ 216,437	\$ 214,134	\$ 194,110	\$ 240,700	\$ 148,408	\$ 219,123	-9.0%	\$ 219,123	

Total Human Services	\$ 677,641	\$ 945,429	\$ 696,844	\$ 837,965	\$ 607,562	\$ 829,741	-1.0%	\$ 829,741
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<i>Library (610)</i>

Town of Dracut
Fiscal Year 2023 Budget
General Fund Expenditures

Department/Description	FY2019 Expended	FY2020 Expended	FY2021 Expended	FY2022 Budget	FY2022 Actual as of (4/28/2022)	FY2023 Department Request	% Change PY	FY2023 Town Manager Request
Salaries	\$ 405,809	\$ 421,143	\$ 375,988	\$ 435,398	\$ 309,282	\$ 412,451	-5.3%	\$ 412,451
Part-Time Salaries	136,985	133,537	134,744	199,481	133,947	187,696	-5.9%	187,696
Longevity	2,775	3,050	1,700	1,700	1,700	3,500	105.9%	3,500
Electricity	21,782	26,875	17,297	22,550	19,721	22,550	0.0%	22,550
Heating Gas	15,350	13,840	14,634	13,000	12,478	13,000	0.0%	13,000
Water Charges	2,750	2,751	2,800	3,000	2,933	3,200	6.7%	3,200
Sewer Charges	912	1,127	893	900	300	900	0.0%	900
Service Contracts	86,167	72,995	71,904	87,559	80,629	87,559	0.0%	87,559
Custodial & Housekeeping	3,702	3,977	766	2,500	2,414	2,500	0.0%	2,500
Telephone	1,656	1,861	1,744	2,000	1,494	2,000	0.0%	2,000
Postage	40	322	230	200	0	200	0.0%	200
Office Supplies	1,494	650	746	1,000	853	1,000	0.0%	1,000
Computer Supplies	473	1,079	447	300	200	300	0.0%	300
Custodial /Bldg. R&M	7,763	2,410	1,215	2,000	26,388	2,000	0.0%	2,000
Supplies	3,463	2,221	2,833	2,000	2,760	3,000	50.0%	3,000
Programming	0	0	0	0	0	1,000	0.0%	1,000
Mileage Reimbursement	1,611	1,253	0	1,000	39	1,000	0.0%	1,000
Dues & Publications	109,667	84,093	94,545	115,000	90,409	115,000	0.0%	115,000
Machinery & Equipment	0		0	0	0	0	0.0%	0
Total Library	\$ 802,399	\$ 773,184	\$ 722,487	\$ 889,588	\$ 685,546	\$ 858,855	-3.5%	\$ 858,855

Recreation (630)

Salaries	\$ 60,057	\$ 52,829	\$ 57,317	\$ 65,840	\$ 53,416	\$ 68,067	3.4%	\$ 68,067
Part-Time Salaries	8,561	5,150	0	10,000	1,365	10,000	0.0%	10,000

Town of Dracut
Fiscal Year 2023 Budget
General Fund Expenditures

Department/Description	FY2019 Expended	FY2020 Expended	FY2021 Expended	FY2022 Budget	FY2022 Actual as of (4/28/2022)	FY2023 Department Request	% Change PY	FY2023 Town Manager Request
Longevity	0	0	425	425	850	425	0.0%	425
Service Contracts	0	0	4,200	4,200	2,345	4,200	0.0%	4,200
Property Rental	2,326	1,800	116	2,800	7,504	3,500	25.0%	3,500
Employee Training	0	120	0	150	375	150	0.0%	150
Printing & Binding	167	336	0	200	0	200	0.0%	200
Office Supplies	750	248	76	600	200	600	0.0%	600
Baseball Programs	2,500	2,500	2,000	2,000	2,000	2,000	0.0%	2,000
Other Summer Events	8,420	1,351	9,087	8,300	8,732	8,300	0.0%	8,300
Fall & Winter Programs	3,680	2,616	2,157	3,000	2,776	3,000	0.0%	3,000
Mileage Reimbursement	0	0	0	150	0	150	0.0%	150
Dues & Publications	0	0	0	250	0	250	0.0%	250
Other Improvements	2,000	29,711	7,892	10,000	625	10,000	0.0%	10,000
Total Recreation	\$ 88,461	\$ 96,661	\$ 83,269	\$ 107,915	\$ 80,187	\$ 110,842	2.7%	\$ 110,842

Veteran Organization (631)										
Memorial Day Parade	\$ 4,968	\$ 1,382	\$ 1,150	\$ 5,500	\$ 5,090	\$ 5,500	0.0%	\$ 5,500		
Total Veterans Organization	\$ 4,968	\$ 1,382	\$ 1,150	\$ 5,500	\$ 5,090	\$ 5,500	0.0%	\$ 5,500		

Parks (650)										
Part-Time Salaries	\$ 8,404	\$ 8,736	\$ -	\$ 10,000	\$ 10,800	\$ 10,000	0.0%	\$ 10,000		
Parks Electricity	7,911	7,488	11,684	10,000	11,042	10,000	0.0%	10,000		
Parks Heating Gas	2,106	1,295	1,156	2,300	1,435	2,300	0.0%	2,300		
Parks Water Charges	12,932	3,845	8,835	13,000	14,496	13,000	0.0%	13,000		
Parks Sewer Charges	1,500	1,500	1,800	1,500	1,150	1,500	0.0%	1,500		

Town of Dracut
Fiscal Year 2023 Budget
General Fund Expenditures

Department/Description	FY2019 Expended	FY2020 Expended	FY2021 Expended	FY2022 Budget	FY2022 Actual as of (4/28/2022)	FY2023 Department Request	% Change PY	FY2023 Town Manager Request
Parks Service Contracts	3,106	3,467	3,803	2,900	3,783	2,900	0.0%	2,900
Parks Custodial & Housekeeping	1,791	0	0	3,000	0	3,000	0.0%	3,000
Parks Custodial Supplies	860	6	964	1,000	0	1,000	0.0%	1,000
Parks R & M - Equipment	6,641	8,227	9,967	5,500	9,001	5,500	0.0%	5,500
Parks Grounds Maintenance Supplies	2,895	662	4,852	9,000	5,360	9,000	0.0%	9,000
Parks Chemicals	823	331	1,066	2,800	0	2,800	0.0%	2,800
Parks Maintenance Materials	6,071	1,239	4,033	4,500	1,700	4,500	0.0%	4,500
Parks Small Tools & Supplies	3,704	2,456	2,559	1,500	8,083	1,500	0.0%	1,500
Parks Machinery & Equipment	195	0	21,420	1,400	2,803	1,400	0.0%	1,400
Equipment Replacement	5,000	0	0	0	0	0	0.0%	0
Total Parks	\$ 63,939	\$ 39,252	\$ 72,139	\$ 68,400	\$ 69,653	\$ 68,400	0.0%	\$ 68,400

<i>Open Space (651)</i>									
Service Contracts/Permits			\$ -	\$ 3,000	210	\$ 2,800	-6.7%	\$ 2,800	
Ground Maintenance. Supplies			0	300	425	500	66.7%	500	
Small Tools and Supplies			0	1,200	1,167	1,200	0.0%	1,200	
Other Improvements			0	600	300	600	0.0%	600	
Total Open Space	\$ -	\$ -	\$ -	\$ 5,100	\$ 2,102	\$ 5,100	0.0%	\$ 5,100	

<i>Historical Commission (691)</i>										
Part-Time Salaries	\$ 1,885	\$ 1,059	\$ 636	\$ 300	\$ 1,310	\$ 300	0.0%	\$ 300		
Electricity	3,946	3,737	2,853	2,500	1,409	2,500	0.0%	2,500		
Heating Gas	4,405	3,422	2,895	4,000	3,694	4,000	0.0%	4,000		
Water Charges	370	389	509	400	429	400	0.0%	400		

Town of Dracut
Fiscal Year 2023 Budget
General Fund Expenditures

Department/Description	FY2019 Expended	FY2020 Expended	FY2021 Expended	FY2022 Budget	FY2022 Actual as of (4/28/2022)	FY2023 Department Request	% Change PY	FY2023 Town Manager Request
Sewer Charges	600	750	600	520	300	520	0.0%	520
Other Professional	125	1,540	555	1,000	855	1,000	0.0%	1,000
Telephone	0		0	0	0	0	0.0%	0
Office Supplies	0	0	0	300	0	300	0.0%	300
Custodial Supplies	1,915	655	360	360	0	360	0.0%	360
Grounds Maintenance Supplies	0		0	0	0	0	0.0%	0
In-State Travel	0		0	0	0	0	0.0%	0
Total Historical Commission	\$ 13,246	\$ 11,552	\$ 8,408	\$ 9,380	\$ 7,997	\$ 9,380	0.0%	\$ 9,380

Total Culture and Recreation	\$ 973,013	\$ 922,031	\$ 887,453	\$ 1,085,883	\$ 850,575	\$ 1,058,077	-2.6%	\$ 1,058,077
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<i>Debt Service (710)</i>									
Non-Exempt Principal	\$ 1,574,000	\$ 1,136,011	\$ 651,620	\$ 929,000	\$ 852,000	\$ 864,750	-6.9%	\$ 864,750	
Non-Exempt Interest	460,247	387,546	426,174	393,767	391,338	484,953	23.2%	484,953	
Short Term Interest	158,844	37,800	5,971	40,000	20,899	60,526	51.30%	60,526	
Exempt Interest	1,056,358	1,144,640	1,029,994	799,135	728,281	845,792	5.8%	845,792	
Exempt Principal	1,849,722	1,855,365	1,958,786	2,287,500	1,903,263	2,046,250	-10.5%	2,046,250	
Total Debt Service	\$ 5,099,171	\$ 4,561,362	\$ 4,072,545	\$ 4,449,401	\$ 3,895,781	\$ 4,302,271	-3.3%	\$ 4,302,271	

<i>Insurance & Benefits</i>									
Medicare & FICA Tax	\$ 577,227	\$ 567,407	\$ 630,458	\$ 570,000	\$ 568,853	\$ 700,000	22.8%	\$ 700,000	
Middlesex Retirement System	4,726,624	5,270,085	5,727,650	6,152,234	6,071,234	6,554,393	6.5%	6,554,393	
Workers Compensation Insurance	357,334	308,247	294,432	325,000	295,375	400,000	23.1%	400,000	
Prior Year's Medical Bills	2,671	1,977	1,146	2,000	0	0	-100.0%	0	
OPEB	125,000	0	0	0	0	0	0.0%	0	

Town of Dracut
Fiscal Year 2023 Budget
General Fund Expenditures

Department/Description	FY2019 Expended	FY2020 Expended	FY2021 Expended	FY2022 Budget	FY2022 Actual as of (4/28/2022)	FY2023 Department Request	% Change PY	FY2023 Town Manager Request
Unemployment Insurance	62,954	43,829	68,307	80,000	62,491	70,000	-12.5%	70,000
Administrative Expense	10,864	43,863	850	8,000	1,075	10,000	25.0%	10,000
Health Insurance	8,870,010	9,275,086	9,213,168	9,300,000	7,385,867	10,199,640	9.7%	10,199,640
Employee Wellness	0	0	0	0	0	10,000	0.0%	10,000
Life Insurance	52,536	65,967	45,417	66,000	48,734	66,000	0.0%	66,000
Dental Insurance	404,287	383,264	420,000	475,000	365,411	495,800	4.4%	495,800
Total Insurance & Benefits	\$ 15,189,507	\$ 15,959,725	\$ 16,401,428	\$ 16,978,234	\$ 14,799,038	\$ 18,505,833	9.0%	\$ 18,505,833

Reserves								
Reserve Salary & Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 110,600	0.0%	\$ 110,600
Sick Leave Buy-Back	65,777	120,852	183,247	400,000	335,661	350,000	-12.5%	350,000
Contingency - Reserves	0	0	0	90,253	93,590	300,000	232.4%	300,000
Total Reserves & Transfers	\$ 65,777	\$ 120,852	\$ 183,247	\$ 490,253	\$ 429,251	\$ 760,600	55.1%	\$ 760,600
Total General Fund Budget	\$ 75,829,352	\$ 78,807,996	\$ 80,409,364	\$ 83,848,121	\$ 57,750,368	\$ 90,526,433	8.0%	\$ 90,526,433

State Assessments & Charges								
Special Education Assessment	\$ 42,392	\$ 12,848	\$ 11,266	\$ 11,717	\$ 8,793	\$ 12,457	6.3%	12,457
Mosquito Control Projects	67,775	73,829	73,998	76,476	57,366	78,409	2.5%	78,409
Air Pollution Control	8,641	8,972	9,076	9,299	6,975	9,595	3.2%	9,595
RMV Non-Renewal Surcharge	35,460	32,720	32,280	32,280	16,412	21,140	-34.5%	21,140
School Choice Assessment	553,803	401,039	275,190	306,234	207,632	267,651	-12.6%	267,651
Charter School Assessment	2,871,218	2,833,734	3,244,679	3,581,316	2,589,030	3,400,000	-5.1%	3,400,000
LRTA Assessment	209,323	214,549	219,827	221,819	110,910	228,252	2.9%	228,252
Total State Assessments Charges	\$ 3,788,612	\$ 3,581,109	\$ 3,869,734	\$ 4,239,141	\$ 2,997,118	\$ 4,017,504	-5.2%	\$ 4,017,504

Town of Dracut
Fiscal Year 2023 Budget
General Fund Expenditures

Department/Description	FY2019 Expended	FY2020 Expended	FY2021 Expended	FY2022 Budget	FY2022 Actual as of (4/28/2022)	FY2023 Department Request	% Change PY	FY2023 Town Manager Request
Total Expenses with Assessments	\$ 79,617,964	\$ 82,389,105	\$ 84,279,098	\$ 88,087,262	\$ 60,747,486	\$ 94,543,937	7.3%	\$ 94,543,937
<i>Other Expenses & Transfers</i>								
School Offsets	\$ 157,345	\$ 173,361	\$ 106,000	\$ 108,688	\$ 108,688	\$ 108,688	0.0%	\$ 108,688
Library Offsets	41,293	46,391	55,333	59,639	59,639	59,462	-0.3%	59,462
Overlay	309,758	374,394	37,183	404,254	404,254	100,000	-75.3%	100,000
Chapter 90 Roads	1,165,044	798,082	521,099	787,700	787,700	815,467	3.5%	815,467
Articles Transfer other Funds	225,000	650,000	342,693	917,833	917,833	567,600	-38.2%	567,600
Articles Transfer from Free Cash	707,536	1,555,829	2,625,400	2,426,837	2,426,837	3,721,000	53.3%	3,721,000
Trans to Equipment Stabilization Fund				403,500	403,500	500,000	23.9%	500,000
Estimated Snow Deficit	0	0	0	0	0	525,000	0.0%	525,000
Total Other Expenses	\$ 2,605,976	\$ 3,598,057	\$ 3,687,708	\$ 5,108,451	\$ 5,108,451	\$ 6,397,217	25.2%	\$ 6,397,217
Total All General Fund Expenses	\$ 82,223,940	\$ 85,987,162	\$ 87,966,806	\$ 93,195,713	\$ 65,855,937	\$ 100,941,154	8.3%	\$ 100,941,154

Enterprise Funds
&
Community
Preservation

Town of Dracut
Fiscal Year 2023 Expenditure Budget
Community Preservation & Enterprise Funds

Department/Description	FY2019 Expended	FY2020 Expended	FY2021 Expended	FY2022 Budget	FY2022 Actual as of (4/28/2022)	FY2023 Department Request	% Change PY	FY2023 Town Manager Request
<i>Community Preservation</i>								
Part-Time Salaries	\$ 3,369	\$ 1,767	\$ 4,210	\$ 15,000	\$ 326	\$ 15,000	0.0%	\$ 15,000
Advertising	566	0	0	2,000	0	2,000	0.0%	2,000
Appraisals, Studies & Surveys	24,201	2,965	5,179	30,000	23,650	43,700	45.7%	43,700
Postage	0	0	0	150	0	0	-100.0%	0
Office Supplies	100	543	0	200	0	200	0.0%	200
Duplicating Supplies	100	0	0	200	0	500	150.0%	500
Dues and Publications	3,500	3,500	3,500	2,650	4,350	5,000	88.7%	5,000
Land Purchase	0	0	0	1,000,000	0	1,000,000	0.0%	1,000,000
Long Term Principal Debt Payments	34,000	35,000	122,775	416,000	377,000	410,000	-1.4%	410,000
Long Term Interest Debt Payments	12,140	10,440	8,690	175,925	92,245	154,515	-12.2%	154,515
Short Term Interest Debt Payments	0	0	49,106	25,000	79,350	0	-100.0%	0
Transfer to Capital Projects	50,000	0	178,500	239,000	239,000	110,000	-54.0%	110,000
Transfer to Reserve	450,000	661,000	178,630	224,290	224,290	225,810		225,810
Total Community Preservation	\$ 577,976	\$ 715,215	\$ 550,590	\$ 2,130,415	\$ 1,040,211	\$ 1,966,725	-7.7%	\$ 1,966,725

<i>Sewer Enterprise</i>								
Salaries	\$ 174,639	\$ 194,926	\$ 195,878	\$ 192,000	\$ 201,789	\$ 222,611	15.9%	\$ 222,611
Part-Time Salaries	0		0	0	0	0	0.0%	0
Longevity	0	0	638	638	1,050	1,200	88.1%	1,200
Unemployment Insurance	385	217	0	500	500	0	-100.0%	0
Life/Health Insurance	32,630	37,284	0	50,000	50,000	0	-100.0%	0
Medicare	2,795	3,146	0	2,700	2,700	0	-100.0%	0

Town of Dracut
Fiscal Year 2023 Expenditure Budget
Community Preservation & Enterprise Funds

Department/Description	FY2019 Expended	FY2020 Expended	FY2021 Expended	FY2022 Budget	FY2022 Actual as of (4/28/2022)	FY2023 Department Request	% Change PY	FY2023 Town Manager Request
Middlesex Retirement Pension	66,071	63,548	0	66,000	66,000	0	-100.0%	0
Electricity	40,352	39,957	40,990	41,000	32,666	41,000	0.0%	41,000
Heating Gas	2,315	3,235	3,077	4,000	6,683	4,000	0.0%	4,000
Flow Charges	1,796,847	1,353,500	1,362,337	1,900,000	1,863,876	1,950,000	2.6%	1,950,000
R&M Auto/Truck	1,493	287	3,492	5,000	1,141	5,000	0.0%	5,000
Service Contracts	73,977	47,729	206,051	200,000	158,535	200,000	0.0%	200,000
Advertising	0	803	0	3,000	0	3,000	0.0%	3,000
Legal Fees	5,442	3,080	0	7,500	0	7,500	0.0%	7,500
Employee Training	0	156	0	1,000	0	1,000	0.0%	1,000
Bank Service Charges	47,744	44,260	41,234	55,000	38,204	55,000	0.0%	55,000
Other Professional Fees	0		0	0	0	0	0.0%	0
Telephone	8,883	9,469	10,974	9,800	7,727	9,800	0.0%	9,800
Postage	13,826	13,992	14,255	16,000	11,246	16,000	0.0%	16,000
Printing & Binding	9,362	9,919	9,346	12,000	7,342	13,400	11.7%	13,400
Office Supplies	2,249	1,360	435	2,000	581	2,000	0.0%	2,000
Computer Supplies	0	0	0	0	0	0	0.0%	0
Vehicle Fuel	2,171	3,223	2,259	4,000	4,345	4,000	0.0%	4,000
Maintenance Materials	27,496	32,879	31,387	50,000	27,499	50,000	0.0%	50,000
Mileage Reimbursements	4,668	4,251	809	0	487	3,000	0.0%	3,000
Miscellaneous	1,365	286	630	2,500	330	2,500	0.0%	2,500
Other Improvements	33,297	34,750	39,320	50,000	6,600	50,000	0.0%	50,000
Capital Improvements	50,035	12,475	0	50,000	18,123	50,000	0.0%	50,000
Long Term Debt Payments	1,475,000	1,309,314	1,303,033	1,267,000	1,145,000	1,219,500	-3.7%	1,219,500
MWPAT Bond Principal Payments	2,373,195	2,067,075	1,983,558	2,025,055	2,025,055	2,067,421	2.1%	2,067,421

Town of Dracut
Fiscal Year 2023 Expenditure Budget
Community Preservation & Enterprise Funds

Department/Description	FY2019 Expended	FY2020 Expended	FY2021 Expended	FY2022 Budget	FY2022 Actual as of (4/28/2022)	FY2023 Department Request	% Change PY	FY2023 Town Manager Request
Long Term Interest Debt Payments	338,462	296,224	204,466	208,083	183,849	162,978	-21.7%	162,978
MWPAT Bond Interest	626,664	588,380	549,295	509,393	509,393	468,656	-8.0%	468,656
Short Term Interest Debt Payments	0	0	0	50,000	0	50,000	0.0%	50,000
Transfer Capital Project	0	0	0	0	0	1,060,000	0.0%	1,060,000
Transfer Sewer Stabilization Fund	0	0	0	0	0	500,000	0.0%	500,000
Transfer to General Fund	106,000	0	195,000	195,000	195,000	561,000	187.7%	561,000
Total Sewer Enterprise	\$ 7,317,363	\$ 6,175,725	\$ 6,198,464	\$ 6,979,168	\$ 6,565,720	\$ 8,780,566	25.8%	\$ 8,780,566

Water Enterprise

Salaries	\$ 57,679	\$ 65,071	\$ 65,815	\$ 64,615	\$ 68,644	\$ 64,477	-0.2%	\$ 64,477
Part-Time Salaries	0	0	0	0	0	0	0.0%	0
Longevity	0	0	213	213	0	0	-100.0%	0
Unemployment Insurance	68	38	0	100	100	0	-100.0%	0
Life/Health Insurance	5,758	6,579	0	7,000	7,000	0	-100.0%	0
Social Security	493	555	0	500	500	0	-100.0%	0
Middlesex Retirement Pension	11,660	15,000	0	15,000	15,000	0	-100.0%	0
Electricity	15,967	12,907	22,572	18,000	21,884	18,000	0.0%	18,000
Heating Oil	0	0	0	500	0	500	0.0%	500
Heating Gas	614	667	698	500	545	500	0.0%	500
Charges	814,611	835,274	1,146,854	1,000,000	856,635	1,000,000	0.0%	1,000,000
Service Contracts	155,492	105,082	56,283	120,000	89,322	120,000	0.0%	120,000
Advertising	4,028	4,658	142	5,000	210	5,000	0.0%	5,000
Legal	614	0	0	1,000	0	1,000	0.0%	1,000
Telephone	1,100	1,549	1,511	1,200	989	1,500	25.0%	1,500

Town of Dracut
Fiscal Year 2023 Expenditure Budget
Community Preservation & Enterprise Funds

Department/Description	FY2019 Expended	FY2020 Expended	FY2021 Expended	FY2022 Budget	FY2022 Actual as of (4/28/2022)	FY2023 Department Request	% Change PY	FY2023 Town Manager Request
Postage	46	0	0	0	0	0	0.0%	0
Printing & Binding	0	0	0	0	277	0	0.0%	0
Office Supplies	369	621	38	500	92	500	0.0%	500
Computer Supplies	0	0	0	0	0	0	0.0%	0
Maintenance Materials	84,279	86,917	98,336	100,000	79,260	84,500	-15.5%	84,500
Machinery/Equipment	14,850	0	0	50,000	0	50,000	0.0%	50,000
Long Term Principal Debt Payments	50,000	0	0	0	0	0	0.0%	0
Long Term Interest Debt Payments	960	0	0	0	0	0	0.0%	0
Transfer Capital Project	0	0	0	0	0	90,000	0.0%	90,000
Transfer to General Fund	77,509	5,000	100,000	100,000	100,000	163,000	63.0%	163,000
Total Water Enterprise	\$ 1,296,097	\$ 1,139,918	\$ 1,492,462	\$ 1,484,128	\$ 1,240,458	\$ 1,598,977	7.7%	\$ 1,598,977

Storm Water Enterprise Fund									
Salaries	\$ 17,990	\$ 144,658	\$ 153,374	\$ 211,000	\$ 162,690	\$ 208,479	-1.2%	\$ 208,479	
Longevity	0	0	0	900	0	1,800	100.0%	1,800	
Unemployment				3,000	3,000	0	-100.0%	0	
Medicare				300	300	0	-100.0%	0	
Retirement/Pension	0	0	0	16,500	16,500	0	-100.0%	0	
Heating Gas	0	0	0	40,000	0	0	-100.0%	0	
Water Charges	0	0	0	1,500	0	0	-100.0%	0	
Service Contracts	0	18,263	228,417	325,000	193,306	135,000	-58.5%	135,000	
Advertising	0	0	521	1,500	500	1,500	0.0%	1,500	
Legal	0	110	0	5,000	0	5,000	0.0%	5,000	
Training	0	2,641	1,679	5,000	0	5,000	0.0%	5,000	

Town of Dracut
Fiscal Year 2023 Expenditure Budget
Community Preservation & Enterprise Funds

Department/Description	FY2019 Expended	FY2020 Expended	FY2021 Expended	FY2022 Budget	FY2022 Actual as of (4/28/2022)	FY2023 Department Request	% Change PY	FY2023 Town Manager Request
Telephone	461	701	1,435	1,000	1,220	1,000	0.0%	1,000
Postage	0	0	0	500	0	500	0.0%	500
Office Supplies	95	0	16,155	4,000	6,399	4,000	0.0%	4,000
Computer Supplies	1,465	708	101	3,000	500	3,000	0.0%	3,000
Fuel	0	888	3,739	1,500	5,826	1,500	0.0%	1,500
Maintenance Materials	2,820	4,918	15,525	50,000	35,359	50,000	0.0%	50,000
Machinery/Equipment	27,459	27,558	0	0	0	0	0.0%	0
Transfer Capital Project				50,000	50,000	70,000	40.0%	70,000
Total Storm Water	\$ 50,290	\$ 200,445	\$ 420,946	\$ 719,700	\$ 475,600	\$ 486,779	-32.4%	\$ 486,779

<i>PEG Access Enterprise</i>								
DATV Quarterly Fee				\$ 302,674	\$ 302,674	\$ 483,406	59.7%	\$ 483,406
Capital Expenses				70,000	0	0	-100.0%	0
Total PEG Access Enterprise	\$ -	\$ -	\$ -	\$ 372,674	\$ 302,674	\$ 483,406	29.7%	\$ 483,406

Total Enterprise Funds	\$ 8,663,750	\$ 7,516,088	\$ 8,111,872	\$ 9,555,670	\$ 8,584,452	\$ 11,349,728	18.8%	\$ 11,349,728
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Town FTE
&
Department
Descriptions

Town of Dracut - Town Employees Staffing

Department/Description	FY2021			FY2022			FY2023		
	FT	PT	Total	FT	PT	Total	FT	PT	Total
Selectmen	1	0	1	1	0	1	1	0	1
Town Manager	2	0	2	2	0	2	2	0	2
Asst. Town Manager/Finance Director	3	0	3	3	0	3	3	0	3
Assessors	3	0	3	3	0	3	3	0	3
Treasurer	3	0	3	3	0	3	3	0	3
Tax Collector	3	0	3	3	0	3	3	0	3
Human Resources	1	0	1	1	0	1	1	0	1
Informational Technology	1	0	1	1	0	1	2	0	2
Town Clerk	4	0	4	4	0	4	4	0	4
Conservation/Recreation	2	0	2	2	0	2	2	0	2
Planning Board	2	0	2	2	0	2	2	0	2
Building Maintenance	3	0	3	3	0	3	3	0	3
Police Department	46	3	49	48	3	51	50	6	56
<i>Chief & Deputy Chief</i>	3	0	3	2	0	2	2	0	2
<i>Police Officers</i>	39	0	39	42	0	42	44	0	44
<i>Office Staff</i>	4	3	7	4	3	7	4	6	10
Fire Department	44	0	44	44	0	44	44	0	44
<i>Chief & Deputy Chief</i>	3	0	3	3	0	3	3	0	3
<i>Fire Fighters</i>	40	0	40	40	0	40	40	0	40
<i>Office Staff</i>	1	0	1	1	0	1	1	0	1
Building	3	0	3	3	0	3	3	0	3
Plumbing & Gas	0	1	1	0	1	1	0	1	1
Wiring	0	1	1	0	1	1	0	1	1
Animal Control	1	0	1	1	0	1	1	0	1
Engineering	3	0	3	3	0	3	3	0	3
Public Works	2	0	2	2	0	2	2	0	2
Highway Maintenance	17	0	17	17	0	17	17	0	17
Tree Department	4	0	4	4	0	4	4	0	4
Vehicle Maintenance	3	0	3	3	0	3	3	0	3
Cemetery Division	1	0	1	1	0	1	1	0	1
Board of Health	3	0	3	3	0	3	3	0	3
Council on Aging	6	6	12	6	6	12	6	6	12
Veteran Services	1	0	1	1	0	1	1	0	1
Library	8	14	22	8	14	22	8	14	22
Sewer/Water	5	0	5	5	0	5	5	0	5
Stormwater	2	0	2	3	0	3	3	0	3
Total Employees	177	25	202	180	25	205	183	28	211

General Government

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

Town Moderator - 114

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

Board of Selectmen - 122

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

Town Manager - 123

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

Finance Committee - 131

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

Town Accountant & Assistant Town Manager - 135

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

included in this account for the annual Town Audit, Fixed Asset Accounting and the records microfilming program.

Town Assessors - 141

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

Town Treasurer - 145

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

Tax Collector - 146

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

Law Department - 151

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

Human Resources - 152

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

Information Technology - 155

The salary and expenses in the account provides a full-time IT Director and equipment and memberships for cloud based and proprietary software for many departments. This department supports the technical needs of all department's including public safety but excluding the School Department; the School Department has its own IT staff.

Town Clerk - 161

Besides election a registration activity, the Town Clerk's Office has responsibilities for record maintenance, conducting the annual census and issuance of certain licenses, i.e., marriage, animal, fishing, and raffle. The Town Clerk also carries out responsibilities with regard to building maintenance, Town insurance, administration of refuse collection and disposal contracts, and operation of the Kenwood Water District.

Election and Registrations - 162

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

Conservation Commission - 171

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

Sale of Land Committee - 174

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

Planning Board - 175

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

Zoning Board of Appeals - 176

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

Building Maintenance - 196

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

Town Insurance - 197

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

Permanent Building Committee - 198

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

PUBLIC SAFETY

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

Police Department - 210

The Town maintains a full-service (24-hour) Police Department including patrol, investigation, traffic and safety operations. Costs for this service including salaries, benefits, uniforms, equipment, for both sworn officers and support personnel are included in the account, as is building maintenance for the Police Department Headquarters.

Traffic control activities, including signal operation and maintenance, signs and traffic paint and personnel to carry out these activities are joint function of the Police and Public Works Departments.

Fire Department - 220

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

Building Department - 241

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

Plumbing and Gas Inspector - 242

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

Sealer of Weights and Measures - 243

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

Wiring Inspector - 244

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

Emergency Management - 291

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

PUBLIC WORKS

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

Animal Control - 292

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

Engineering - 410

A full-time Town Engineer directs the activities of this Department. The Department, under the administrative supervision of the Director of Public Works, provides design, specification preparation,

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

Public Works Administration - 420

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

Highway Construction and Maintenance - 421

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

Snow and Ice Removal - 422

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

Street Lighting - 423

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

Public Works Annex - 425

This account is utilized for maintenance expenses for the former central Fire Station that is now utilized for off-season equipment storage. It replaces the former Tree Department building on Lakeview Avenue.

Tree Division - 428

This account provides operating expenses for the Tree Division of the Public Works Department. It consists of a five-member crew that assumes responsibility for all roadside trees, parks, and other town

property. Funds in this account include salary and wages, vehicle and equipment repair, and maintenance costs, and supply costs in carrying out this activity.

Vehicle Maintenance - 429

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

Solid Waste Collection and Disposal - 433

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

Cemetery - 491

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

Storm Water Control - 455

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

HUMAN SERVICES

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

Health Department - 510

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

Council on Aging - 541

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

Veteran's Services - 542

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

CULTURE AND RECREATION

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

Library - 610

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

Recreation - 630

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

Veterans' Organizations - 631

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

Parks - 650

Organizationally a responsibility of the Department of Public Works Tree Division, funds are included in this account for part-time (summer) help and equipment, and supplies utilized in maintaining the

Towns' parks and playing fields. Many town parcels of property of varying sizes and characteristics are maintained through this account.

Historical Commission - 691

The Town contributes annually through the Dracut Historical Commission and the Dracut Historical Society toward the maintenance, upkeep and utilities for the Historical Society Building as well as Harmony Hall on Lakeview Avenue. These facilities are owned by the Town but leased to the Dracut Historical Society. This support is made through this account.

Debt Service - 710

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

Pension - 911

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

Workmen's Compensation - 912

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

Insurance - 914

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

Reserves - 942

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

Debt Schedules

Town of Dracut
Debt Schedule Principal & Interest

Exempt Principal			
Fiscal Year	Principal	Interest	Total P&I
FY2023	\$ 2,046,250	\$ 845,792	\$ 2,892,042
FY2024	2,029,000	751,081	2,780,081
FY2025	1,745,750	662,817	2,408,567
FY2026	1,557,500	586,526	2,144,026
FY2027	1,406,500	515,746	1,922,246
FY2028	1,404,250	450,157	1,854,407
FY2029	1,400,250	385,755	1,786,005
FY2030	1,400,250	321,412	1,721,662
FY2031	1,400,250	259,070	1,659,320
FY2032	1,395,500	199,567	1,595,067
FY2033	1,390,500	141,198	1,531,698
FY2034	1,380,500	83,096	1,463,596
FY2035	385,400	47,609	433,009
FY2036	384,450	37,576	422,026
FY2037	384,450	27,432	411,882
FY2038	298,000	18,671	316,671
FY2039	298,000	11,424	309,424
FY2040	195,000	5,850	200,850
FY2041	195,000	1,950	196,950
Total	\$ 20,696,800	\$ 5,352,728	\$ 26,049,528

Town of Dracut
Debt Schedule Principal & Interest

Non-Exempt Principal			
Fiscal Year	Principal	Interest	Total P&I
FY2023	\$ 864,750	\$ 484,953	\$ 1,349,703
FY2024	859,500	450,010	1,309,510
FY2025	867,750	411,203	1,278,953
FY2026	878,000	372,285	1,250,285
FY2027	816,000	332,713	1,148,713
FY2028	823,250	294,631	1,117,881
FY2029	833,250	254,919	1,088,169
FY2030	848,250	214,581	1,062,831
FY2031	838,250	176,388	1,014,638
FY2032	843,000	141,744	984,744
FY2033	853,000	109,156	962,156
FY2034	868,000	76,019	944,019
FY2035	430,000	53,375	483,375
FY2036	410,000	41,800	451,800
FY2037	340,000	31,613	371,613
FY2038	265,000	22,713	287,713
FY2039	265,000	16,850	281,850
FY2040	265,000	10,988	275,988
FY2041	265,000	5,125	270,125
FY2042	45,000	1,463	46,463
Total	\$ 12,478,000	\$ 3,502,526	\$ 15,980,526

Town of Dracut
Debt Schedule Principal & Interest

Community Preservation			
Fiscal Year	Principal	Interest	Total P&I
FY2023	\$ 410,000	\$ 154,515	\$ 564,515
FY2024	410,000	134,015	544,015
FY2025	405,000	113,990	518,990
FY2026	403,000	94,440	497,440
FY2027	370,000	74,950	444,950
FY2028	365,000	56,575	421,575
FY2029	365,000	38,325	403,325
FY2030	365,000	20,075	385,075
FY2031	365,000	5,475	370,475
Total	\$ 3,458,000	\$ 692,360	\$ 4,150,360

Town of Dracut
Debt Schedule Principal & Interest

Sewer Enterprise			
Fiscal Year	Principal	Interest	Total P&I
FY2023	\$ 3,286,921	\$ 631,634	\$ 3,918,554
FY2024	2,927,672	553,447	3,481,120
FY2025	2,936,832	481,738	3,418,570
FY2026	2,551,915	411,196	2,963,111
FY2027	2,588,943	352,597	2,941,540
FY2028	2,425,676	295,550	2,721,227
FY2029	2,455,848	243,424	2,699,272
FY2030	2,331,837	192,270	2,524,107
FY2031	2,369,489	142,026	2,511,514
FY2032	1,371,559	102,085	1,473,645
FY2033	1,399,369	72,501	1,471,870
FY2034	924,373	44,547	968,920
FY2035	887,463	25,283	912,746
FY2036	333,494	6,989	340,483
FY2037	13,069	384	13,453
FY2038	2,000	98	2,098
FY2039	2,000	33	2,033
Total	\$ 28,808,459	\$ 3,555,802	\$ 32,364,260

Town of Dracut
Debt Schedule Principal & Interest

All Debt			
Fiscal Year	Principal	Interest	Total P&I
FY2023	\$ 6,607,921	\$ 2,116,894	\$ 8,724,814
FY2024	6,226,172	1,888,553	8,114,725
FY2025	5,955,332	1,669,748	7,625,079
FY2026	5,390,415	1,464,447	6,854,862
FY2027	5,181,443	1,276,006	6,457,449
FY2028	5,018,176	1,096,914	6,115,090
FY2029	5,054,348	922,423	5,976,770
FY2030	4,945,337	748,339	5,693,676
FY2031	4,972,989	582,958	5,555,947
FY2032	3,610,059	443,396	4,053,455
FY2033	3,642,869	322,856	3,965,725
FY2034	3,172,873	203,661	3,376,534
FY2035	1,702,863	126,267	1,829,129
FY2036	1,127,944	86,365	1,214,309
FY2037	737,519	59,428	796,947
FY2038	565,000	41,481	606,481
FY2039	565,000	28,306	593,306
FY2040	460,000	16,838	476,838
FY2041	460,000	7,075	467,075
FY2042	45,000	1,463	46,463
Total All Debt	\$ 65,441,259	\$ 13,103,416	\$ 78,544,674

Town of Dracut
Debt Schedule Principal & Interest

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

Police Station Refunding	12/01/14	2024	\$ 49,000	\$ 2,190	\$ 51,190
Library Refunding	12/01/14	2024	323,000	14,490	337,490
Library Refunding	08/19/15	2025	189,000	13,820	202,820
Police Station Refunding	08/19/15	2026	984,000	79,170	1,063,170
High School	09/18/18	2039	1,775,000	487,389	2,262,389
School Security Equipment & Devices	10/15/20	2024	205,000	10,125	215,125
Fire Station	10/15/20	2041	3,790,000	923,275	4,713,275
High School Refunding	04/22/21	2034	10,955,500	3,279,813	14,235,313
Greater Lowell Technical High School		2037	2,426,300	542,457	2,968,757
Exempt Dept Total			\$ 20,696,800	\$ 5,352,728	\$ 26,049,528

Non-Exempt Principal

Salt Shed Refunding	08/19/15	2025	6,000	440	6,440
Police Station Refunding	08/19/15	2026	292,000	24,530	316,530
Town Hall	08/19/15	2036	910,000	202,719	1,112,719
Public Safety Communications Improvements	08/19/15	2030	160,000	18,175	178,175
LED Lighting	09/18/18	2023	120,000	3,000	123,000
Fire Station Construction	10/15/20	2041	1,520,000	372,400	1,892,400
School Design	10/15/20	2041	285,000	69,825	354,825
Englesby Elementary School Roof	10/15/20	2041	1,120,000	272,500	1,392,500
Brookside Elementary School Roof	10/15/20	2041	1,405,000	342,325	1,747,325
Fields I	10/15/20	2035	290,000	59,200	349,200
Fields II	10/15/20	2036	90,000	17,025	107,025
Salt Shed Refunding	04/22/21	2034	97,750	29,256	127,006
Town Hall Refunding	04/22/21	2034	4,301,000	1,381,025	5,682,025
Canney Land Refunding	04/22/21	2027	16,250	1,919	18,169
Additional Fire Station Construction	03/31/22	2042	900,000	368,311	1,268,311
School Pedestrian & Traffic Improvements	03/31/22	2037	965,000	339,876	1,304,876

Non-Exempt Debt Total	\$ 12,478,000	\$ 3,502,526	\$ 15,980,526
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Town of Dracut
Debt Schedule Principal & Interest

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

Harmony Hall Refunding	08/19/15	2026	\$ 138,000	\$ 11,660	\$ 149,660
Fields I	10/15/20	2034	55,000	9,775	64,775
Fields II	10/15/20	2031	3,265,000	670,925	3,935,925
Community Preservation Total			\$ 3,458,000	\$ 692,360	\$ 4,150,360

Sewer

Mass Clean Water Trust 05-03	12/14/06	2027	\$ 472,276	\$ 23,992	\$ 496,268
Mass Clean Water Trust 05-03 A	12/18/07	2028	82,751	5,062	87,813
Mass Clean Water Trust 07-26	03/18/09	2029	1,071,102	76,690	1,147,792
Mass Clean Water Trust 08-15	07/08/10	2031	1,026,505	95,121	1,121,626
Mass Clean Water Trust 07-26A	06/06/12	2031	4,275,337	396,132	4,671,469
Mass Clean Water Trust 08-18	06/06/12	2031	2,149,855	199,092	2,348,947
Mass Clean Water Trust 10-01	06/13/12	2033	2,119,635	242,266	2,361,901
Sewer Refunding	07/10/12	2023	405,000	6,075	411,075
Mass Clean Water Trust 10-01A	05/22/13	2033	170,427	21,183	191,610
Sewer Refunding	12/01/14	2025	1,358,000	80,370	1,438,370
Mass Clean Water Trust 11-08	05/14/15	2033	2,588,506	321,741	2,910,247
Sewer Refunding	08/19/15	2027	586,000	56,730	642,730
Sewer Bond	08/19/15	2036	510,000	110,100	620,100
Mass Clean Water Trust 13-24	02/11/16	2036	3,490,703	547,961	4,038,664
Mass Clean Water Trust 08-18A	02/11/16	2030	11,620	1,072	12,692
Mass Clean Water Trust 12-11	12/16/16	2035	6,422,787	937,806	7,360,593
Mass Clean Water Trust 13-24A	04/13/17	20337	143,455	24,102	167,557
Sewer	09/18/18	2039	40,000	10,193	50,193
Sewer Refunding	09/18/18	2031	1,190,000	194,250	1,384,250
Sewer Refunding	04/22/21	2034	694,500	205,863	900,363
Sewer Total			\$ 28,808,459	\$ 3,555,802	\$ 32,364,260
Total Debt - Town of Dracut			\$ 65,441,259	\$ 13,103,416	\$ 78,544,674

Special Revenue
&
Trust Funds
and
Descriptions

Town of Dracut

Special Revenue and Trust Funds

Fund	Source	Purpose	Non-Expendable Amount	FY21 Beginning Balance	FY21 Expended	FY21 Revenues	FY21 Ending Balance	FY22 Estimated Expenditures	FY22 Estimated Revenue	FY22 Estimated Ending
Capital Improvement Fund	Sale of Assets	Capital Expenses	\$ -	\$ 239,650	\$ (215,000)	\$ 100	\$ 24,750	\$ -	\$ -	\$ 24,750
Cemetery Trust Fund	Lot Sales	Cemetery Improvements	189,020	230,168		16,224	246,392		8,000	254,392
Cheever School Fund	Donations/Interest	Impact in School	1,500	1,957		14	1,971		10	1,981
Conservation Fund	Donations/Interest	Conservation Land Preservation		1,522		10	1,532		10	1,542
Conservation Wetlands	Donations/Interest	Conservation Land Preservation		33,760	(5,000)	11,078	39,838	(5,000)	5,862	40,700
Council on Aging Elder Affairs	Commonwealth of Mass	COA Operation Expenses			(58,210)	64,644	6,434			6,434
Council on Aging Revolving	Bus Fares/Fees	COA Operations			(3,343)	12,800	9,457	(7,000)	11,050	13,507
Dracut Arts Fund	Commonwealth of Mass	Arts Programs Grants		16,642	(5,832)	92	10,902	(11,000)	18,000	17,902
Education Fund	Gifts/Donations	Schools		8,963			8,963			8,963
Education Stabilization Fund	Free Cash	Schools				201,238	201,238		141,000	342,238
Field Maintenance	Fees/Donations	Field Support		12,620		2,500	15,120		1,500	16,620
George Hovey Sq Trust	Donations/Interest		5,000	9,935		70	10,005		35	10,040
Gerald and Wanda Carle Fund	Donations/Interest	Fire Equipment	37,200	45,695		320	46,015		320	46,335
GH Hovey Trust	Donations/Interest	Pleasant/Hildreth Open Space	2,500	2,970		21	2,991		11	3,002
Grave Opening	Interment	Cemetery Improvements		146,450	(600)	22,750	168,600		5,900	174,500
Greater Lowell Senior Trust	Gifts/Donations	COA		2,682	(2,048)	7,500	8,134	(5,133)		3,001
Hovey Library Trust	Donations/Interest	Library Operations	2,200	2,844	0	20	2,864		10	2,874
Hovey Plaza Trust Fund	Donations/Interest	Hovey Field Maintenance		3,141	0	22	3,163		12	3,175
Hovey Scholarship Fund	Donations/Interest	Education Scholarships	10,000	17,913		125	18,038		50	18,088
Hovey Varnum Park Fund	Donations/Interest	Arlington/Broadway Park Maint.	4,500	8,222		58	8,280		50	8,330
Kennel Expense Fund	\$1/License	Kennel Expenses		38,800	(1,026)	1,286	39,060		400	39,460
Lakeview Park Fund	Donations/Interest	Boule Park Maintenance		56,352	(1,076)	391	55,667	(365)	400	55,702
Library Revolving Fund	Late Book Fees/Fines	Library Operations		30,000	7,119	(8,042)	29,077	(4,465)	6,862	31,474

Town of Dracut

Special Revenue and Trust Funds

Fund	Source	Purpose	Non-Expendable Amount	FY21 Beginning Balance	FY21 Expended	FY21 Revenues	FY21 Ending Balance	FY22 Estimated Expenditures	FY22 Estimated Revenue	FY22 Estimated Ending
Library State Aid	Commonwealth of Mass	Library Operations		113,913	(6,686)	54,992	162,219	(40,000)	29,500	151,719
Old Home Days	Old Home Day	Support Town Events		33,877		237	34,114		200	34,314
OPEB Trust Fund	Budget	OPEB Funding		593,133		10	593,143		500	593,643
Peg Access Fund	Comcast	Broadcasting		78,923		31,823	110,746	(70,000)	15,355	56,101
Recreation Revolving	Fees/Registration	Program Support	10,000	10,000	(98,377)	120,867	32,490	(165,000)	145,000	12,490
Rose Peabody Curio Fund	Donations/Interest	Preservation/Display of Artifacts	7,800	8,504		60	8,564		60	8,624
Sale of Cemetery Graves	Lot Sales	Cemetery Improvements		17,562		9,720	27,282		7,500	34,782
School Athletic Revolving Fund	Fees/Registrations	Program Support		83,452	(135,491)	182,584	130,545	(128,000)	128,000	130,545
School Private Donations	Gifts/Donations	Misc School		71,992	(10,243)	57,788	119,537	(12,876)	32,685	139,346
School Revolving Funds	Fees/Registrations	School Support		833,087	(210,510)	272,753	895,330	340,455	(340,455)	895,330
School Scholarship Funds	Gifts/Donations	Schools Scholarship		4,294			4,294			4,294
Stabilization - Equipment	Budget/Free Cash	Fire/DPW Equipment		1,111,168	(161,874)	320,188	1,269,482	(403,500)	310,000	1,175,982
Stabilization - Technology	Budget/Free Cash	Technology/Equipment		106,011		742	106,753		600	107,353
Stabilization - Town Hall	Budget/Free Cash	Supplement Debt Payments		1,190,108	(86,756)	7,632	1,110,984	(86,756)	4,000	1,028,228
Tip Fee Reserve	NESWC - Settlement	Supplemental Solid Waste Budget		131,292		516	131,808		800	132,608
Veterans Funds	Gifts/Donations	Veteran's Aid		23,108		161	23,269		150	23,419
Veteran's Park Fund	Brick/Bench Sales	Park Improvements/Maint.		12,075	(84)	200	12,191	(143)	743	12,791

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

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

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

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

Capital Plan

TOWN OF DRACUT
FY2023 - FY2027 Capital Plan Schedule

Capital Description	Estimated Amount	Funding Source	Final FY2022	FY2023	FY2024	FY2025	FY2026	FY2027
Community Development								
General Bylaw Re-write/update	\$ 40,000	Free Cash	\$ 40,000					
Zoning Bylaw Re-write/update	\$ 125,000	Free Cash	\$ 125,000					
Total Community Development	\$ 165,000		\$ 165,000	\$ -				
Community Preservation								
Open Space Preservation	\$ 6,000,000	CPA	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Beaver Brook Dam	\$ 187,500	CPA	\$ 187,500					
Beaver Brook Improvements	\$ 200,000	CPA	\$ 200,000					
Total Community Preservation	\$ 6,387,500		\$ 1,387,500	\$ 1,000,000				
Department of Public Works & Stormwater								
DPW Dump Truck Lease	\$ 819,700	Free Cash	\$ 204,700	\$ 205,000	\$ 205,000	\$ 205,000		
Cemetery Paving - Richardson	\$ 60,000	ARPA		\$ 60,000				
Monahan Park Fence Replacement	\$ 100,000	CPA			\$ 100,000			
Carrick Park Retaining Wall & Staircase	\$ 150,000	Free Cash			\$ 150,000			
John Deere Zero Turn Lawnmower	\$ 10,000	Equip Stabilization		\$ 10,000				
Dillon McAnespie Park Shade Structure	\$ 25,000	CPA					\$ 25,000	
Varnum Road Improvements	\$ 2,000,000	Bond					\$ 2,000,000	
Roads Resurfacing & Patch & Unaccepted Streets	\$ 500,000	Free Cash		\$ 500,000				
Playgrounds -LORI to get pricing	\$ -	CPA						
Tennis Courts - Lori to get pricing	\$ -	CPA						
DPW Roof Replacement	\$ 300,000	Free Cash		\$ 300,000				
Vacuum Truck	\$ 530,000	ARPA	\$ 530,000					
Camera Truck	\$ 560,000	ARPA	\$ 560,000					
DPW Building	\$ 1,077,833	Combination	\$ 1,077,833					
DPW Vehicle Purchase	\$ 200,000	Stabilization	\$ 200,000					
DPW Dump Truck	\$ 203,500	Stabilization	\$ 203,500					
Stormwater Fencing	\$ 50,000	Retained Earnings	\$ 50,000					
Tally Ho, Kelly Road, LID Drainage Impr	\$ 2,500,000	ARPA			\$ 2,500,000			
Lake View Ave & Saw Mill Drive Culverts	\$ 2,400,000	ARPA		\$ 2,400,000				
210 Chevy Pick Up Truck	\$ 70,000	Stormwater		\$ 70,000				
Total DPW & Stormwater	\$ 11,556,033		\$ 2,826,033	\$ 3,545,000	\$ 2,955,000	\$ 205,000	\$ 2,025,000	\$ -

TOWN OF DRACUT
FY2023 - FY2027 Capital Plan Schedule

Capital Description	Estimated Amount	Funding Source	Final FY2022	FY2023	FY2024	FY2025	FY2026	FY2027
Schools								
Campbell - Univentilator Roof Units and Mechanical System	\$ 4,180,000	Bond/MSBA		\$ 4,180,000				
Campbell - Remove and Install Rubberized Roofing	\$ 3,500,000	Bond/MSBA		\$ 3,500,000				
Campbell - Replace Circulating Pump	\$ 35,000	Free Cash		\$ 35,000				
Campbell - Remove and Replace Window Walls	\$ 6,500,000	Bond/MSBA		\$ 6,500,000				
Campbell - Remove and Replace Parking Lot	\$ 500,000	Bond/MSBA		\$ 500,000				
District - Replace Network Switching	\$ 200,000	Free Cash		\$ 200,000				
Greenmont - Remove & Replace Window Walls	\$ 2,800,000	Bond/MSBA			\$ 2,800,000			
Greenmont - Univentilator Roof Units and Mechanical System	\$ 1,400,000	Bond/MSBA			\$ 1,400,000			
Brookside - Remove and Replace Window Walls	\$ 6,500,000	Bond/MSBA				\$ 6,500,000		
Brookside - Univentilator Roof Units and Mechanical System	\$ 4,200,000	Bond/MSBA				\$ 4,200,000		
Brookside - Repave existing Parking Lot and Roadway	\$ 175,000	Free Cash				\$ 175,000		
Brookside - Replace Exterior Doors	\$ 70,000	Free Cash				\$ 70,000		
Brookside - Selective Fencing at Rowe Athletic Fields	\$ 75,000	Free Cash					\$ 75,000	
Eldridge - Remove and Replace Existing Roof	\$ 80,000	Free Cash					\$ 80,000	
High School - Evaluate and upgrade HVAC Rooftop Units	\$ 350,000	Free Cash					\$ 350,000	
Richardson - Phase in Replacement of Add'l HVAC	\$ 350,000	Free Cash					\$ 350,000	
Englesby - Replacement of Emergency Generator	\$ 300,000	Free Cash						\$ 300,000
Brookside - Replacement of Emergency Generator	\$ 300,000	Free Cash						\$ 300,000
Campbell Elementary - Replacement of Emergency Generator	\$ 300,000	Free Cash						\$ 300,000
District - Storage Area Network, VMWare	\$ 150,000	Free Cash			\$ 150,000			
Richardson School HVAC Units	\$ 80,000	Free Cash	\$ 80,000					
Richardson School Water Heater	\$ 70,000	Free Cash	\$ 70,000					
Dracut High School Water Heater	\$ 70,000	Free Cash	\$ 70,000					
Brookside Handicap Lift	\$ 60,000	Free Cash	\$ 60,000					
Englesby HVAC Management System	\$ 90,000	Free Cash	\$ 90,000					
Greenmont Roof Removal	\$ 120,000	Free Cash	\$ 120,000					
Richardson Flooring	\$ 250,000	Free Cash	\$ 250,000					
School Playground Replacement	\$ 640,000	Free Cash	\$ 640,000					
Pedestrian Safety & Traffic Circulation	\$ 1,100,000	Borrowing	\$ 1,100,000					
Total Schools	\$ 34,445,000		\$ 2,480,000	\$ 14,915,000	\$ 4,350,000	\$ 10,945,000	\$ 855,000	\$ 900,000

TOWN OF DRACUT
FY2023 - FY2027 Capital Plan Schedule

Capital Description	Estimated Amount	Funding Source	Final FY2022	FY2023	FY2024	FY2025	FY2026	FY2027
Fire Department								
Jones Ave Fire Station Sprinkler System	\$ 20,000	Free Cash	\$ 20,000					
F-350 Utility Body - Forestry Skid Unit	\$ 68,000	Free Cash		\$ 68,000				
Ladder 1 (1998 E One Aerial)	\$ 1,640,000	Borrowing - 20 Yrs		\$ 1,640,000				
Squad 3 Mini Pumper (replaces Engine 5)	\$ 395,000	Free Cash		\$ 395,000				
Engine 1 Pumper (replaces Engine 7)	\$ 830,000	Free Cash		\$ 830,000				
Refurbished Engine 1 2009	\$ 100,000	Free Cash		\$ 100,000				
Deputy Chief's Vehicle	\$ 100,000	Free Cash			\$ 100,000			
Tower Ladder Truck	\$ 330,000	Free Cash			\$ 330,000			
Breathing Air Compressor	\$ 100,000	Free Cash		\$ 100,000				
Total Fire Department	\$ 3,583,000		\$ 20,000	\$ 3,133,000	\$ 330,000	\$ 100,000	\$ -	\$ -
Library								
Library Sidewalk Repair	\$ 33,000	Free Cash	\$ 33,000					
Audio Visual Technology	\$ 27,000	Free Cash		\$ 27,000				
Carpet Replacement - Future Investment	\$ -							
Total Library	\$ 60,000		\$ 33,000	\$ 27,000	\$ -	\$ -	\$ -	\$ -
Police								
Replacement Marked Police Vehicles	\$ 191,000	Free Cash		\$ 191,000				
Police Department Flooring	\$ 25,000	Free Cash		\$ 25,000				
New Police Utility Vehicle	\$ 80,000	Free Cash			\$ 80,000			
Total Police	\$ 296,000		\$ -	\$ 216,000	\$ -	\$ 80,000	\$ -	\$ -
Sewer & Water								
Sewer Pipe Lining	\$ 5,000,000	Retained Earnings/Borrowing		\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Kelly Road Design	\$ 150,000	Retained Earnings		\$ 150,000				
Total Sewer	\$ 5,150,000			\$ 1,150,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Other Departments								
Town Clerk Restoration of Historical and Vital Records	\$ 200,000	CPA			\$ 200,000			
Veterans Memorial Maintenance Project	\$ 10,000	Free Cash		\$ 10,000				
Total Other Departments	\$ 210,000		\$ -	\$ 10,000	\$ 200,000	\$ -	\$ -	\$ -

TOWN OF DRACUT
FY2023 - FY2027 Capital Plan Schedule

Capital Description	Estimated Amount	Funding Source	Final FY2022	FY2023	FY2024	FY2025	FY2026	FY2027
Total Funding Allocation								
Free Cash	\$ 8,008,700		\$ 1,802,700	\$ 2,986,000	\$ 835,000	\$ 630,000	\$ 855,000	\$ 900,000
Other Funds (i.e. Equipment Stabilization)	\$ 1,491,333		\$ 1,481,333	\$ 10,000	\$ -	\$ -	\$ -	\$ -
Water Retained Earnings	\$ 90,000			\$ 90,000	\$ -	\$ -	\$ -	\$ -
Sewer Retained Earnings	\$ 1,060,000		\$ -	\$ 1,060,000	\$ -	\$ -	\$ -	\$ -
Stormwater Retained Earnings	\$ 120,000		\$ 50,000	\$ 70,000	\$ -	\$ -	\$ -	\$ -
Community Preservation	\$ 6,712,500		\$ 1,387,500	\$ 1,000,000	\$ 1,300,000	\$ 1,000,000	\$ 1,025,000	\$ 1,000,000
ARPA Funds	\$ 6,050,000		\$ 1,090,000	\$ 2,460,000	\$ 2,500,000	\$ -	\$ -	\$ -
Borrowing	\$ 8,740,000		\$ 1,100,000	\$ 1,640,000	\$ 1,000,000	\$ 1,000,000	\$ 3,000,000	\$ 1,000,000
Borrowing/MSBA Schools	\$ 29,580,000		\$ -	\$ 14,680,000	\$ 4,200,000	\$ 10,700,000	\$ -	\$ -
Grand Total	\$ 61,852,533		\$ 6,911,533	\$ 23,996,000	\$ 9,835,000	\$ 13,330,000	\$ 4,880,000	\$ 2,900,000

Equipment Replacement

TOWN OF DRACUT
FY2023 - FY2027 Capital Plan Schedule

Capital Description	Estimated Amount	Funding Source	Final FY2022	FY2023	FY2024	FY2025	FY2026	FY2027
Community Development								
General Bylaw Re-write/update	\$ 40,000	Free Cash	\$ 40,000					
Zoning Bylaw Re-write/update	\$ 125,000	Free Cash	\$ 125,000					
Total Community Development	\$ 165,000		\$ 165,000	\$ -				
Community Preservation								
Open Space Preservation	\$ 6,000,000	CPA	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Beaver Brook Dam	\$ 187,500	CPA	\$ 187,500					
Beaver Brook Improvements	\$ 200,000	CPA	\$ 200,000					
Total Community Preservation	\$ 6,387,500		\$ 1,387,500	\$ 1,000,000				
Department of Public Works & Stormwater								
DPW Dump Truck Lease	\$ 819,700	Free Cash	\$ 204,700	\$ 205,000	\$ 205,000	\$ 205,000		
Cemetery Paving - Richardson	\$ 60,000	ARPA		\$ 60,000				
Monahan Park Fence Replacement	\$ 100,000	CPA			\$ 100,000			
Carrick Park Retaining Wall & Staircase	\$ 150,000	Free Cash			\$ 150,000			
John Deere Zero Turn Lawnmower	\$ 10,000	Equip Stabilization		\$ 10,000				
Dillon McAnespie Park Shade Structure	\$ 25,000	CPA					\$ 25,000	
Varnum Road Improvements	\$ 2,000,000	Bond					\$ 2,000,000	
Roads Resurfacing & Patch & Unaccepted Streets	\$ 500,000	Free Cash		\$ 500,000				
Playgrounds -LORI to get pricing	\$ -	CPA						
Tennis Courts - Lori to get pricing	\$ -	CPA						
DPW Roof Replacement	\$ 300,000	Free Cash		\$ 300,000				
Vacuum Truck	\$ 530,000	ARPA	\$ 530,000					
Camera Truck	\$ 560,000	ARPA	\$ 560,000					
DPW Building	\$ 1,077,833	Combination	\$ 1,077,833					
DPW Vehicle Purchase	\$ 200,000	Stabilization	\$ 200,000					
DPW Dump Truck	\$ 203,500	Stabilization	\$ 203,500					
Stormwater Fencing	\$ 50,000	Retained Earnings	\$ 50,000					
Tally Ho, Kelly Road, LID Drainage Impr	\$ 2,500,000	ARPA			\$ 2,500,000			
Lake View Ave & Saw Mill Drive Culverts	\$ 2,400,000	ARPA		\$ 2,400,000				
TopSoil Screener (70% to be paid Dracut Water District)	\$ 110,000	Free Cash		\$ 110,000				
210 Chevy Pick Up Truck	\$ 70,000	Stormwater		\$ 70,000				
Total DPW & Stormwater	\$ 11,666,033		\$ 2,826,033	\$ 3,655,000	\$ 2,955,000	\$ 205,000	\$ 2,025,000	\$ -

TOWN OF DRACUT
FY2023 - FY2027 Capital Plan Schedule

Capital Description	Estimated Amount	Funding Source	Final FY2022	FY2023	FY2024	FY2025	FY2026	FY2027
Schools								
Campbell - Univentilator Roof Units and Mechanical System	\$ 4,180,000	Bond/MSBA		\$ 4,180,000				
Campbell - Remove and Install Rubberized Roofing	\$ 3,500,000	Bond/MSBA		\$ 3,500,000				
Campbell - Replace Circulating Pump	\$ 35,000	Free Cash		\$ 35,000				
Campbell - Remove and Replace Window Walls	\$ 6,500,000	Bond/MSBA		\$ 6,500,000				
Campbell - Remove and Replace Parking Lot	\$ 500,000	Bond/MSBA		\$ 500,000				
District - Replace Network Switching	\$ 200,000	Free Cash		\$ 200,000				
Greenmont - Remove & Replace Window Walls	\$ 2,800,000	Bond/MSBA			\$ 2,800,000			
Greenmont - Univentilator Roof Units and Mechanical System	\$ 1,400,000	Bond/MSBA			\$ 1,400,000			
Brookside - Remove and Replace Window Walls	\$ 6,500,000	Bond/MSBA				\$ 6,500,000		
Brookside - Univentilator Roof Units and Mechanical System	\$ 4,200,000	Bond/MSBA				\$ 4,200,000		
Brookside - Repave existing Parking Lot and Roadway	\$ 175,000	Free Cash				\$ 175,000		
Brookside - Replace Exterior Doors	\$ 70,000	Free Cash				\$ 70,000		
Brookside - Selective Fencing at Rowe Athletic Fields	\$ 75,000	Free Cash					\$ 75,000	
Eldridge - Remove and Replace Existing Roof	\$ 80,000	Free Cash					\$ 80,000	
High School - Evaluate and upgrade HVAC Rooftop Units	\$ 350,000	Free Cash					\$ 350,000	
Richardson - Phase in Replacement of Add'l HVAC	\$ 350,000	Free Cash					\$ 350,000	
Englesby - Replacement of Emergency Generator	\$ 300,000	Free Cash						\$ 300,000
Brookside - Replacement of Emergency Generator	\$ 300,000	Free Cash						\$ 300,000
Campbell Elementary - Replacement of Emergency Generator	\$ 300,000	Free Cash						\$ 300,000
District - Storage Area Network, VMWare	\$ 150,000	Free Cash			\$ 150,000			
Richardson School HVAC Units	\$ 80,000	Free Cash	\$ 80,000					
Richardson School Water Heater	\$ 70,000	Free Cash	\$ 70,000					
Dracut High School Water Heater	\$ 70,000	Free Cash	\$ 70,000					
Brookside Handicap Lift	\$ 60,000	Free Cash	\$ 60,000					
Englesby HVAC Management System	\$ 90,000	Free Cash	\$ 90,000					
Greenmont Roof Removal	\$ 120,000	Free Cash	\$ 120,000					
Richardson Flooring	\$ 250,000	Free Cash	\$ 250,000					
School Playground Replacement	\$ 640,000	Free Cash	\$ 640,000					
Pedestrian Safety & Traffic Circulation	\$ 2,222,600	Borrowing/Other	\$ 1,100,000	\$ 1,122,600				
Total Schools	\$ 35,567,600		\$ 2,480,000	\$ 16,037,600	\$ 4,350,000	\$ 10,945,000	\$ 855,000	\$ 900,000

TOWN OF DRACUT
FY2023 - FY2027 Capital Plan Schedule

Capital Description	Estimated Amount	Funding Source	Final FY2022	FY2023	FY2024	FY2025	FY2026	FY2027
Fire Department								
Jones Ave Fire Station Sprinkler System	\$ 20,000	Free Cash	\$ 20,000					
F-350 Utility Body - Forestry Skid Unit	\$ 68,000	Free Cash		\$ 68,000				
Ladder 1 (1998 E One Aerial)	\$ 1,640,000	Borrowing - 20 Yrs		\$ 1,640,000				
Squad 3 Mini Pumper (replaces Engine 5)	\$ 395,000	Free Cash		\$ 395,000				
Engine 1 Pumper (replaces Engine 7)	\$ 830,000	Free Cash		\$ 830,000				
Refurbished Engine 1 2009	\$ 100,000	Free Cash		\$ 100,000				
Deputy Chief's Vehicle	\$ 100,000	Free Cash			\$ 100,000			
Tower Ladder Truck	\$ 330,000	Free Cash			\$ 330,000			
Breathing Air Compressor	\$ 100,000	Free Cash		\$ 100,000				
Total Fire Department	\$ 3,583,000		\$ 20,000	\$ 3,133,000	\$ 330,000	\$ 100,000	\$ -	\$ -
Library								
Library Sidewalk Repair	\$ 33,000	Free Cash	\$ 33,000					
Audio Visual Technology	\$ 27,000	Free Cash		\$ 27,000				
Carpet Replacement - Future Investment	\$ -							
Total Library	\$ 60,000		\$ 33,000	\$ 27,000	\$ -	\$ -	\$ -	\$ -
Police								
Replacement Marked Police Vehicles	\$ 191,000	Free Cash		\$ 191,000				
Police Department Flooring	\$ 25,000	Free Cash		\$ 25,000				
New Police Utility Vehicle	\$ 80,000	Free Cash			\$ 80,000			
Total Police	\$ 296,000		\$ -	\$ 216,000	\$ -	\$ 80,000	\$ -	\$ -
Sewer & Water								
Sewer Pipe Lining	\$ 5,000,000	Retained Earnings/Borrowing		\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Kelly Road Design	\$ 150,000	Retained Earnings		\$ 150,000				
Total Sewer	\$ 5,150,000			\$ 1,150,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Other Departments								
Town Clerk Restoration of Historical and Vital Records	\$ 200,000	CPA			\$ 200,000			
Veterans Memorial Maintenance Project	\$ 10,000	Free Cash		\$ 10,000				
Total Other Departments	\$ 210,000		\$ -	\$ 10,000	\$ 200,000	\$ -	\$ -	\$ -

TOWN OF DRACUT
FY2023 - FY2027 Capital Plan Schedule

Capital Description	Estimated Amount	Funding Source	Final FY2022	FY2023	FY2024	FY2025	FY2026	FY2027
Total Funding Allocation								
Free Cash	\$ 8,118,700		\$ 1,802,700	\$ 3,721,000	\$ 835,000	\$ 630,000	\$ 855,000	\$ 900,000
Other Funds (i.e. Equipment Stabilization)	\$ 1,491,333		\$ 1,481,333	\$ 567,600	\$ -	\$ -	\$ -	\$ -
Water Retained Earnings	\$ 90,000			\$ 90,000	\$ -	\$ -	\$ -	\$ -
Sewer Retained Earnings	\$ 1,060,000		\$ -	\$ 1,060,000	\$ -	\$ -	\$ -	\$ -
Stormwater Retained Earnings	\$ 120,000		\$ 50,000	\$ 70,000	\$ -	\$ -	\$ -	\$ -
Community Preservation	\$ 6,712,500		\$ 1,387,500	\$ 1,000,000	\$ 1,300,000	\$ 1,000,000	\$ 1,025,000	\$ 1,000,000
ARPA Funds	\$ 6,050,000		\$ 1,090,000	\$ 2,400,000	\$ 2,500,000	\$ -	\$ -	\$ -
Borrowing	\$ 9,862,600		\$ 1,100,000	\$ 1,640,000	\$ 1,000,000	\$ 1,000,000	\$ 3,000,000	\$ 1,000,000
Borrowing/MSBA Schools	\$ 29,580,000		\$ -	\$ 14,680,000	\$ 4,200,000	\$ 10,700,000	\$ -	\$ -
Grand Total	\$ 63,085,133		\$ 6,911,533	\$ 25,228,600	\$ 9,835,000	\$ 13,330,000	\$ 4,880,000	\$ 2,900,000

Town of Dracut
Equipment & Vehicle Replacement Detail
Fiscal Year 2023

Equip #	Year	Item Description	Purchase Price	Replacement Year	Estimated Replacement Cost	Operating Budget Contributions	FY2023 Proposed Purchase	Estimated Reserve Balance 06/30/2022
PL-13	2004	SNOW BLOWER	6,332	2022/23	11,000			
PL-14	2005	Snow Plow 11' #24	4,250	2035/36	9,300			
PL-15	2007	Snow Plow 9' #14	5,000	2032/33	6,500			
PL-16	2007	Snow Plow 8' #27	4,500	2039/40	6,000			
PL-17	2011	Snow Plow 11' #2	6,100	2038/39	9,500			
PL-18	2011	PLOW	6,413	2033/34	8,500			
PL-19	2011	SNOW BLOWER	7,691	2033/34	11,000			
PL-20	2012	Snow Plow 9' #18	5,200	2039/40	7,000			
PL-21	2012	Snow Plow 11' #5	6,700	2037/38	9,500			
PL-22	2012	Snow Plow 11' #7	6,700	2038/39	9,500			
PL-23	2014	Snow Plow 8' #11	4,500	2039/40	6,000			
PL-24	2015	Snow Plow 11' #22 (l-3)	9,100	2017/18	12,000			
PL-25	2015	Snow Plow 11' #9	7,500	2038/39	9,000			
PL-26	2016	Snow Plow 11' #1	4,130	2019/20	8,000			
PL-27	2016	Snow Plow 11' #12	5,200	2016/17	9,000			-
PL-28	2016	SnoDog Pusher 12' #13	4,800	2020/21	8,500			
Trailer-1	1992	Inger. Rand Compressor	10,273	2017/18	15,000			

Town of Dracut
Equipment & Vehicle Replacement Detail
Fiscal Year 2023

Equip #	Year	Item Description	Purchase Price	Replacement Year	Estimated Replacement Cost	Operating Budget Contributions	FY2023 Proposed Purchase	Estimated Reserve Balance 06/30/2022
Trailer-2	1995	Hudson Utility Trailer	12,000		15,000			
Trailer-3	1995	Welch Utility Trailer	5,000		5,000			
Trailer-4	1996	Bandit Brush Chipper	17,933	2021/22	32,000			
Trailer-5	1999	Inger. Rand Compressor	13,171	2021/22	18,000			
Trailer-6	2006	Stone - Concrete Mixer	38,500	2030	38,500			
Trailer-7	2011	Road Trailer	1,600	2030	1,600			
Trailer-8	2018	Shore Trac Trailer	30,000	2035	30,000			
Trailer-9	2018	CARGO EXPRESS - CXT	5,875	2035	5,875			
Trailer-10	2018	SURETRAC - UTILITY TRAILER	18,400	2035	18,400			
Trailer-11	2018	SURE-TRAC - UTILITY TRAILER	5,700	2035	5,700			
Trailer-12	2021	Solar Message Boards	19,000	2036	19,000			
Trailer-13	2021	Solar Message Boards	19,000	2036	19,000			
Trailer-14	2021	Solar Message Boards	19,000	2036	19,000			
Total Department Public Works			\$ 3,840,295		\$ 4,856,833	\$ -	\$ -	\$ 912,398

Town of Dracut
Equipment & Vehicle Replacement Detail
Fiscal Year 2023

Equip #	Year	Item Description	Purchase Price	Replacement Year	Estimated Replacement Cost	Operating Budget Contributions	FY2023 Proposed Purchase	Estimated Reserve Balance 06/30/2022
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Fire Department								
C-1	2018	Ford Explorer	\$ 35,842	2026/2027	\$ 45,000			
C-2	2015	Ford Expedition	35,000	2024/25	65,000			
C-3	2005	CHEVY TAHOE	24,106	(1)	-			
E-1	2008	E-1 1250GPM Pumper (to be E-5)	384,105	2022/23 - Refurb	395,628		100,000	
R-1	1999	International Recuse Truck	50,000	(2)	380,000			
E-4	1995	Emergency One -11250GPM	212,000	(1)	300,000			
E-6	1948	DIAMOND 500 - GPM Pumper	4,000	(3)	-			
T-4	1953	FORD 500 GPM Pumper	5,000	(4)	-			
E-2	2021	E-1 1250 GPM Pumper	640,000	2035/36	900,000			
E-7	2000	E-1 Pumper replacement	220,000	(4) 2022/23	830,000		830,000	
E-3	2015	E-1 1250 GPM Pumper	443,000	2029/30	850,000			
F-2	1995	PICK-UP	19,950	(4)	-			
E-5	1993	Emergency One 1250 Pumper	194,420	(4) 2022/23	-		-	
NEW		Mini Pumper to replace Engine 5	-				395,000	
L-1	1998	E-1 110' Ladder	423,000	2022/23	1,640,000		1,640,000	

Town of Dracut
Equipment & Vehicle Replacement Detail
Fiscal Year 2023

Equip #	Year	Item Description	Purchase Price	Replacement Year	Estimated Replacement Cost	Operating Budget Contributions	FY2023 Proposed Purchase	Estimated Reserve Balance 06/30/2022
S-1	1986	Chevy Pick Up Tank	14,122	2022/23	68,000		68,000	
F-3	2004	Chevy Pick-up Tank	37,696	(4)	55,000			
F-1	2002	GMC Pick-up	35,000	2025/2026	50,000			
	2005	Magnum Light Tower Trailer	25,000		25,000			
	2012	Lark Trailer	12,000		12,000			
Various		AED	23,200	Varies	36,000			
Various		SCBA/TIC	278,000	Varies	300,000			
Various		Turn-out Gear	100,000	2022/23	100,000		100,000	
Total Fire Department			\$ 3,215,441		\$ 6,051,628	\$ -	\$ 3,133,000	\$ -

(1) Vehicles replaced through attrition. Car 2 will become Car 3 etc.
 (2) Vehicle to be replaced with a squad or smaller vehicle after delivery of the New Aerial.
 (3) Vehicle is an Antique parade and funeral vehicle
 (4) Vehicles will be disposed of via auction, sealed bid, or salvage.

Town of Dracut
Equipment & Vehicle Replacement Detail
Fiscal Year 2023

Equip #	Year	Item Description	Purchase Price	Replacement Year	Estimated Replacement Cost	Operating Budget Contributions	FY2023 Proposed Purchase	Estimated Reserve Balance 06/30/2022
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Police Department								
Trailer-1	2004	SPEED - TRAILER	\$ 10,000		\$ 10,000			
605	2008	Ford Taurus Sedan Gray - Prosecutor	25,000		30,000			
607	2012	Chevy Suburban - Detectives	20,000		25,000			
Animal Control	2012	Ford Tracon White	28,000		30,000			
Trailer-2	2012	Wanco Brox Trailer	20,000		25,000			
604	2013	Ford Taurus Sedan Black - Detective	30,000		35,000			
615	2013	Ford Taurus Sedan Black - Detective	30,000		35,000			
K-9	2014	Ford Explorer Black K-9	34,000		53,000		53,000	
602	2015	Ford Taurus Black - Deputy Chief	29,891		35,000			
505	2016	Ford Explorer Black Patrol	42,020		53,000		53,000	
506	2016	Ford Explorer Black Patrol	42,020		53,000		53,000	
601	2018	Ford Explorer Chief's Car	38,250		45,000			
606	2018	Ford Explorer Detective	30,785		45,000			
507	2018	Ford Utility Patrol	30,785		45,000			
509	2018	Ford Utility Patrol	30,785		45,000			
512	218	Ford Utility Supervisor	30,785		45,000			

Town of Dracut
Equipment & Vehicle Replacement Detail
Fiscal Year 2023

Equip #	Year	Item Description	Purchase Price	Replacement Year	Estimated Replacement Cost	Operating Budget Contributions	FY2023 Proposed Purchase	Estimated Reserve Balance 06/30/2022
Motor-1	2018	Harley Davidson	19,000		25,000			
503	2021	Ford Explorer Patrol	35,000		40,000			
504	2021	Ford Explorer Patrol	35,000		40,000			
508	2021	Ford Explorer Patrol	35,000		40,000			
510	2021	Ford Explorer Patrol	50,897		55,000			
511	2021	Ford Explorer Patrol	53,910		55,000			
Being Built	2022	Pending Ford Explorer	55,000		55,000			
Being Built	2022	Pending Ford Explorer	55,000		55,000			
Total Police Department			\$ 811,128		\$ 974,000	\$ -	\$ 159,000	\$ -

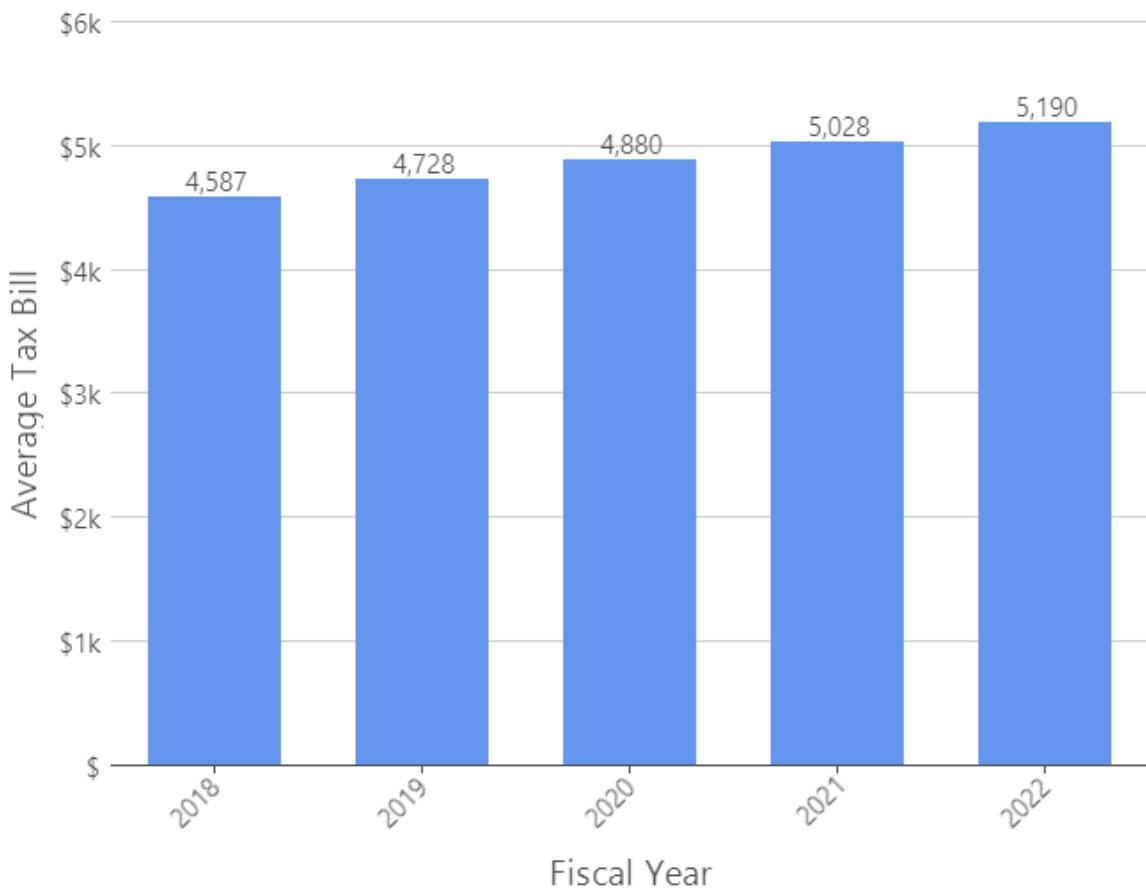
Other Departments								
Town Mgr	2020	Ford Gusion	\$ 21,282	2030	\$ 25,000			
Town Hall	2005	Long Chih Trailer	5,000		5,000			
Sewer-1	2016	Ford F350	44,677	2026	50,000			
Sewer-2	2020	Ford F250	44,502	2030	50,000			
COA-1	2016	FORD - E350 SUBURBAN	56,265	2028	58,000			
COA-2	2016	FORD - E350	61,800	2029	63,000			

Town of Dracut
Equipment & Vehicle Replacement Detail
Fiscal Year 2023

Equip #	Year	Item Description	Purchase Price	Replacement Year	Estimated Replacement Cost	Operating Budget Contributions	FY2023 Proposed Purchase	Estimated Reserve Balance 06/30/2022
COA-3	2017	DODGE - AMERIVAN PT	50,387	2029	52,000			
COA-4	2018	FORD - E-450	69,043	2031	70,000			
BM-36	2015	Chevrolet Silverado	43,000	2025	50,000			
Total Other Departments			\$ 395,956		\$ 423,000	\$ -	\$ -	\$ -
Total All Departments			\$ 8,262,820		\$ 12,305,461	\$ -	\$ 3,292,000	\$ 912,398

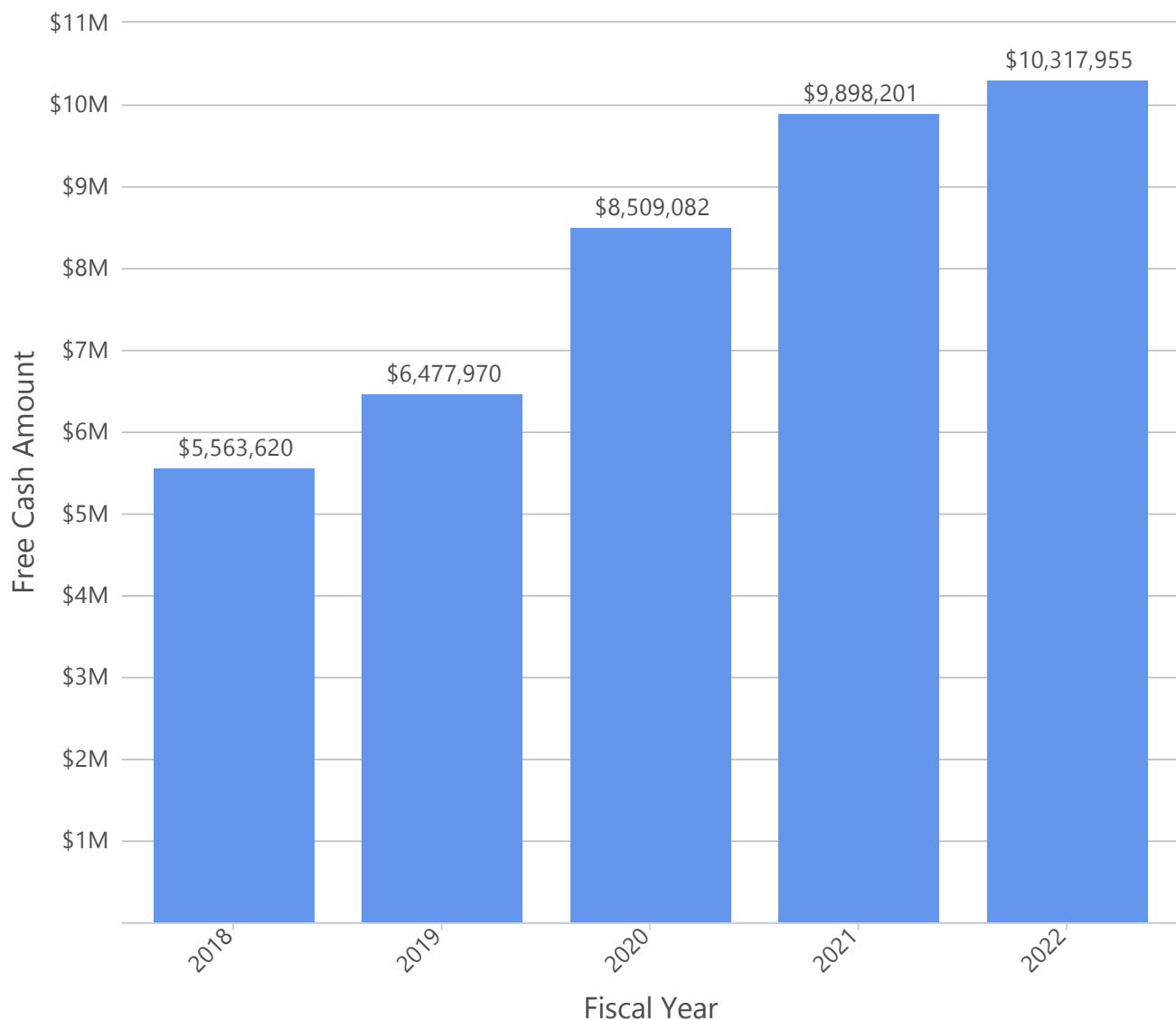
Statistics & Charts

Town of Dracut

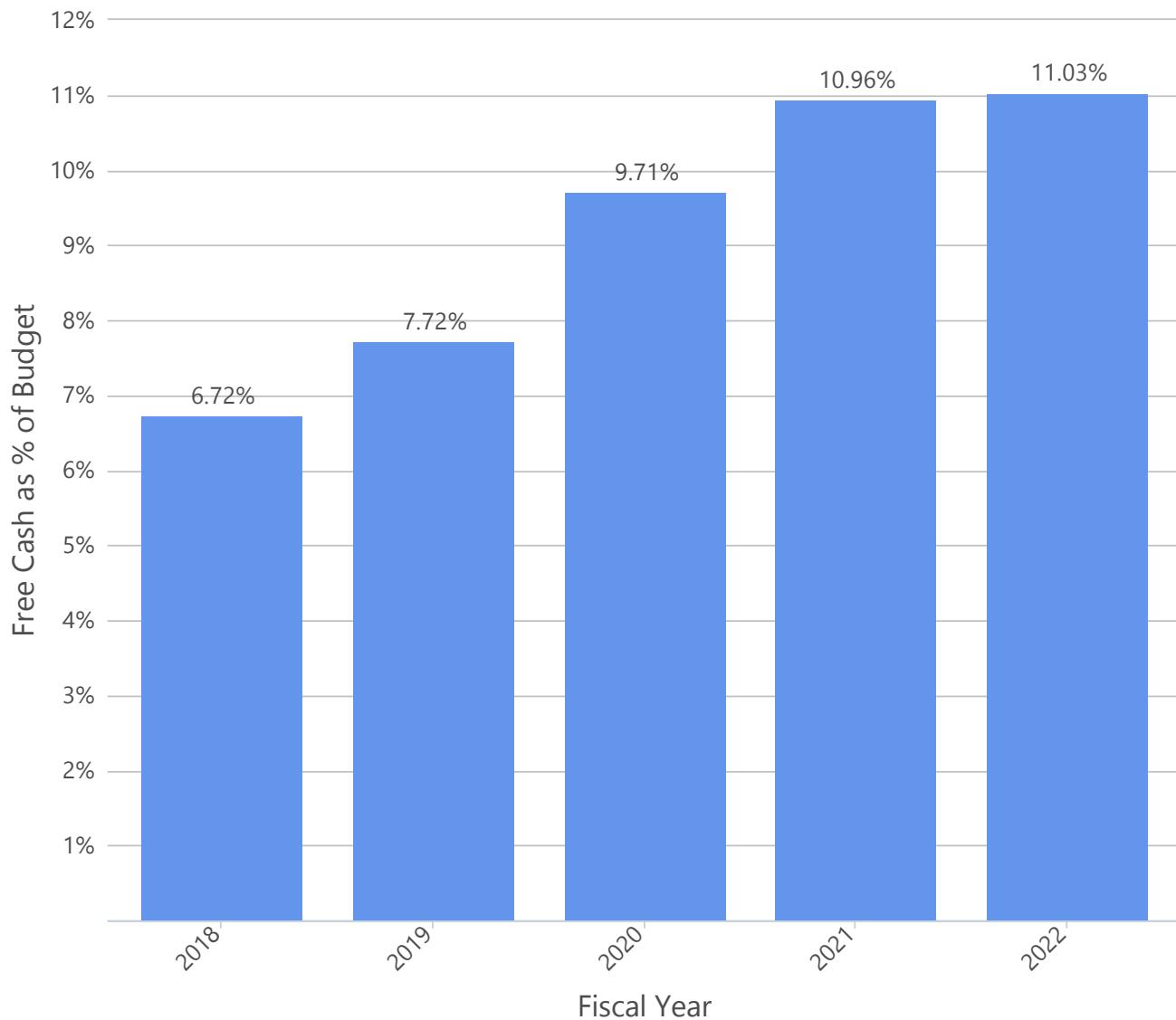




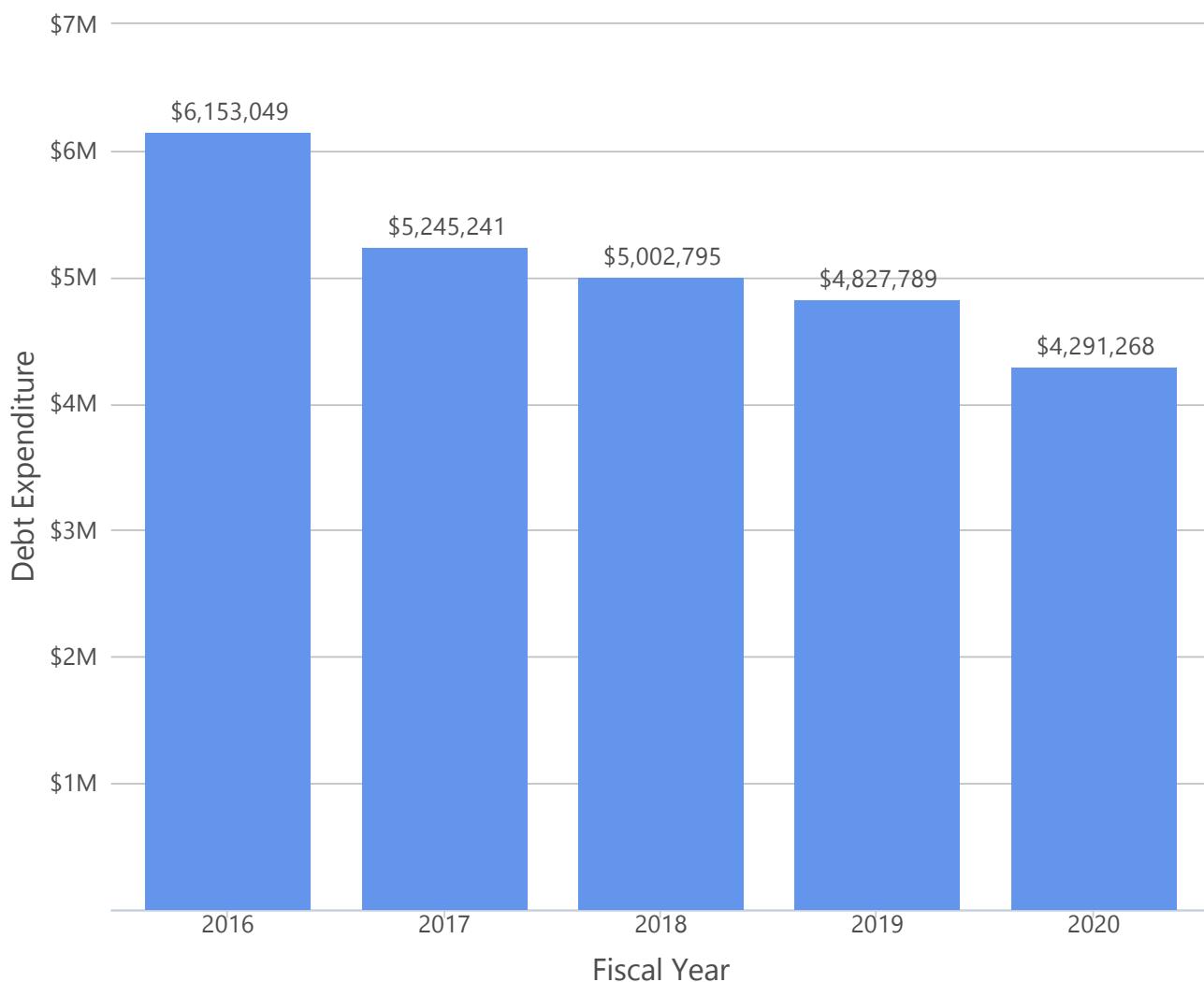
Town of Dracut



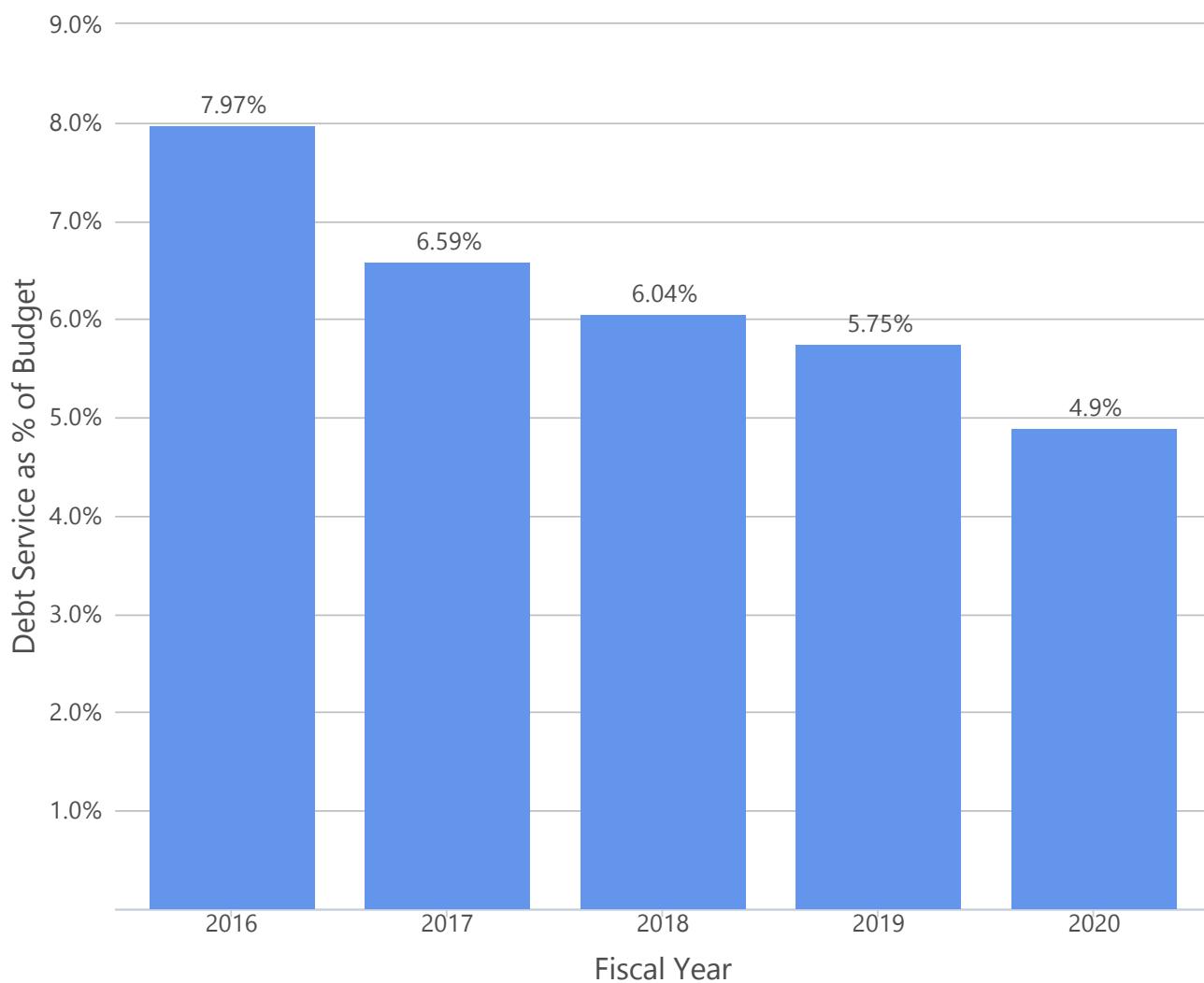
Town of Dracut



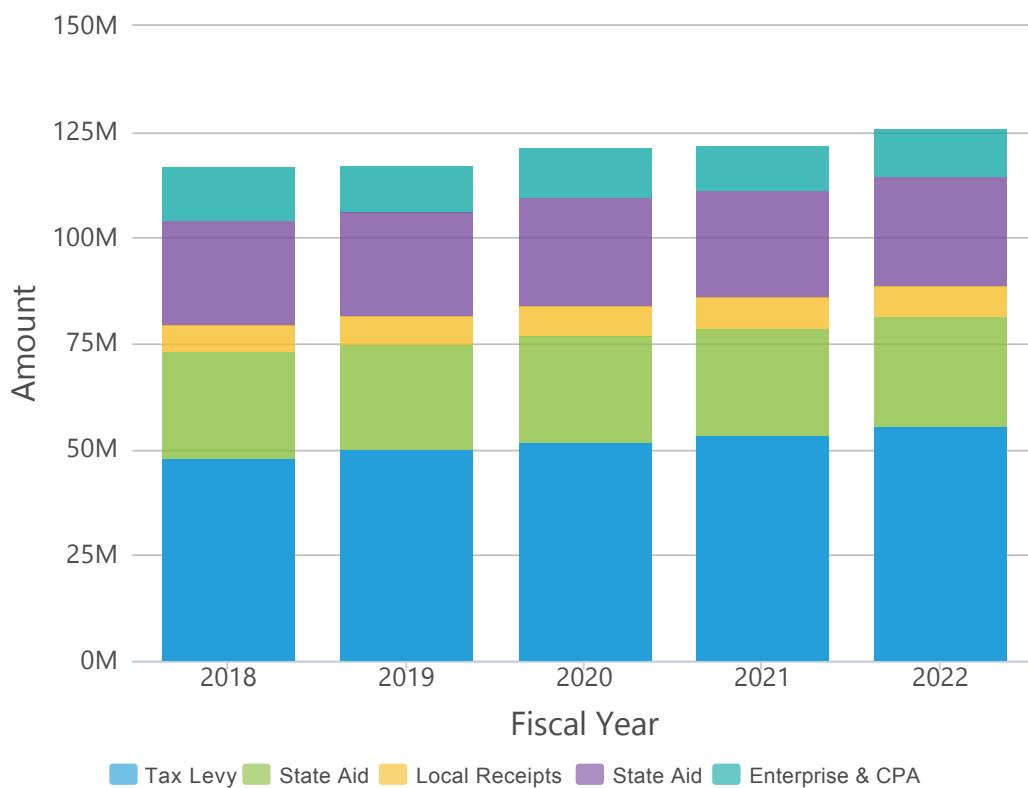
Town of Dracut



Town of Dracut



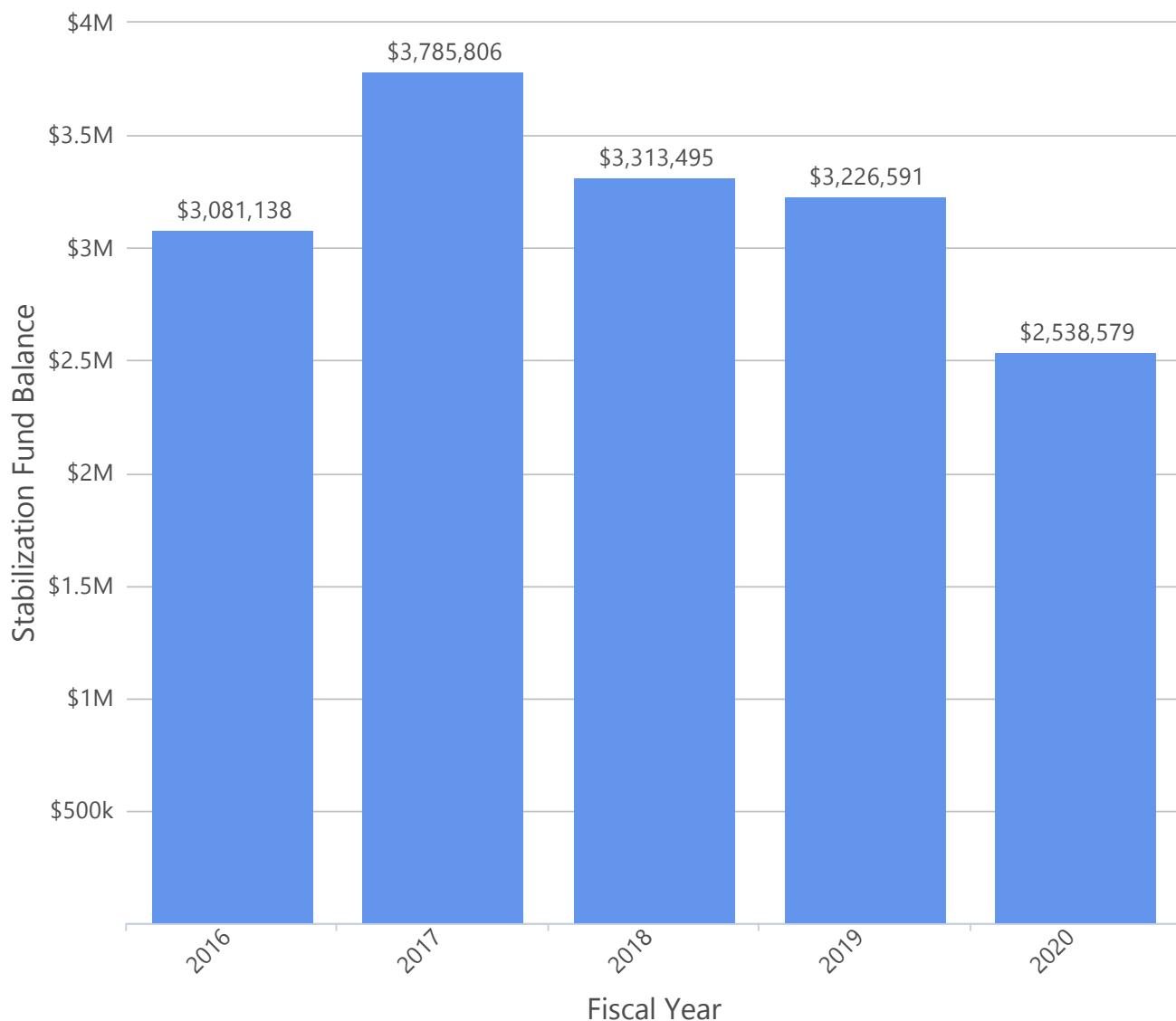
Town of Dracut



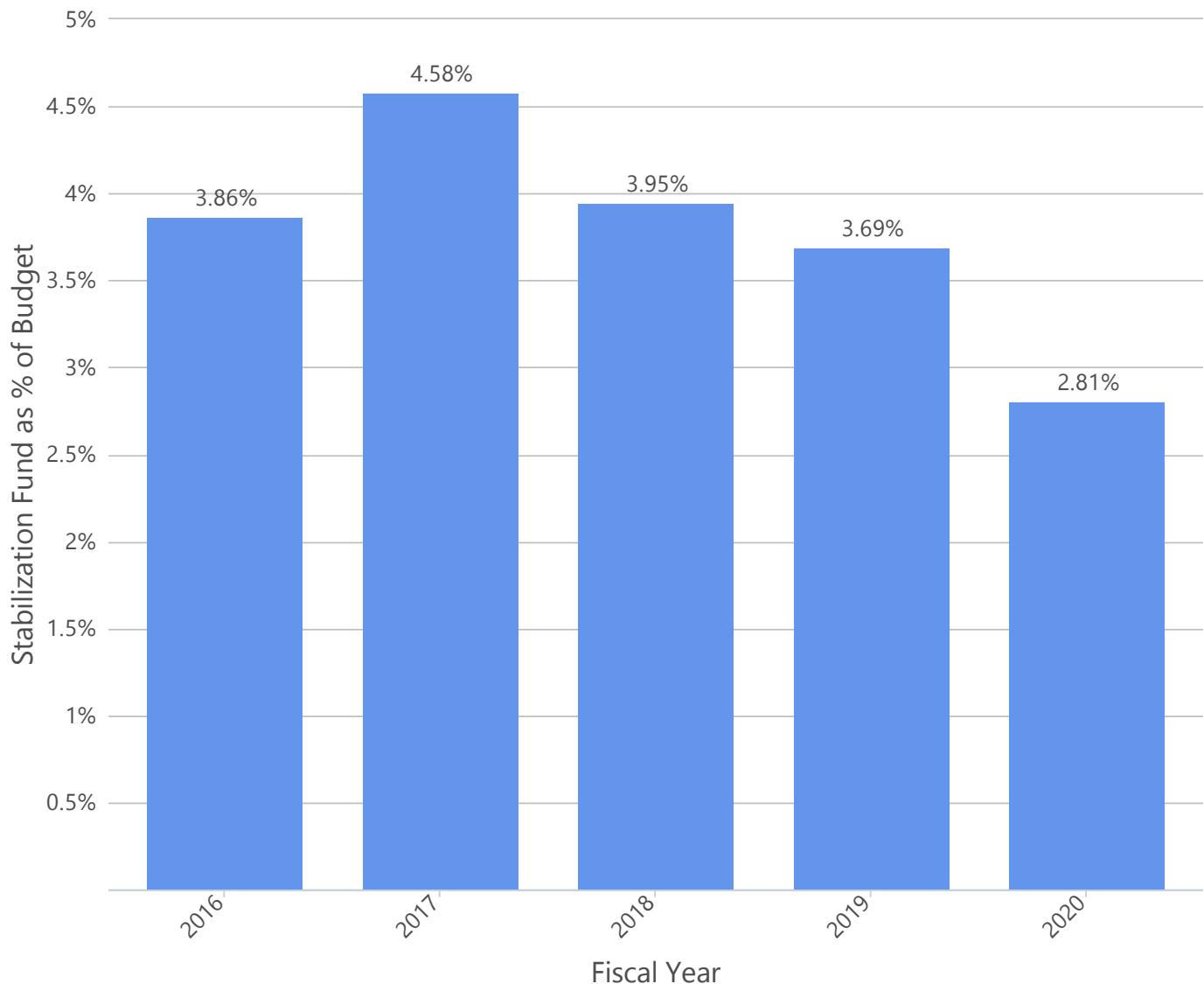
Revenue Source	2018	2019	2020	2021	2022
Tax Levy	48,350,103	50,121,349	51,977,891	53,715,134	55,524,147
State Aid	24,822,036	24,796,068	25,227,476	25,154,838	25,973,441
Local Receipts	19,061,475	17,813,115	19,024,236	17,724,301	18,463,585
All Other	3,123,789	2,257,083	3,113,415	4,109,981	4,627,626
Enterprise & CPA	12,636,556	11,096,197	11,808,084	10,365,524	11,016,385
Total Receipts	95,357,403	94,987,615	99,343,018	100,704,253	104,588,799



Town of Dracut



Town of Dracut





Data Analytics and Resources Bureau

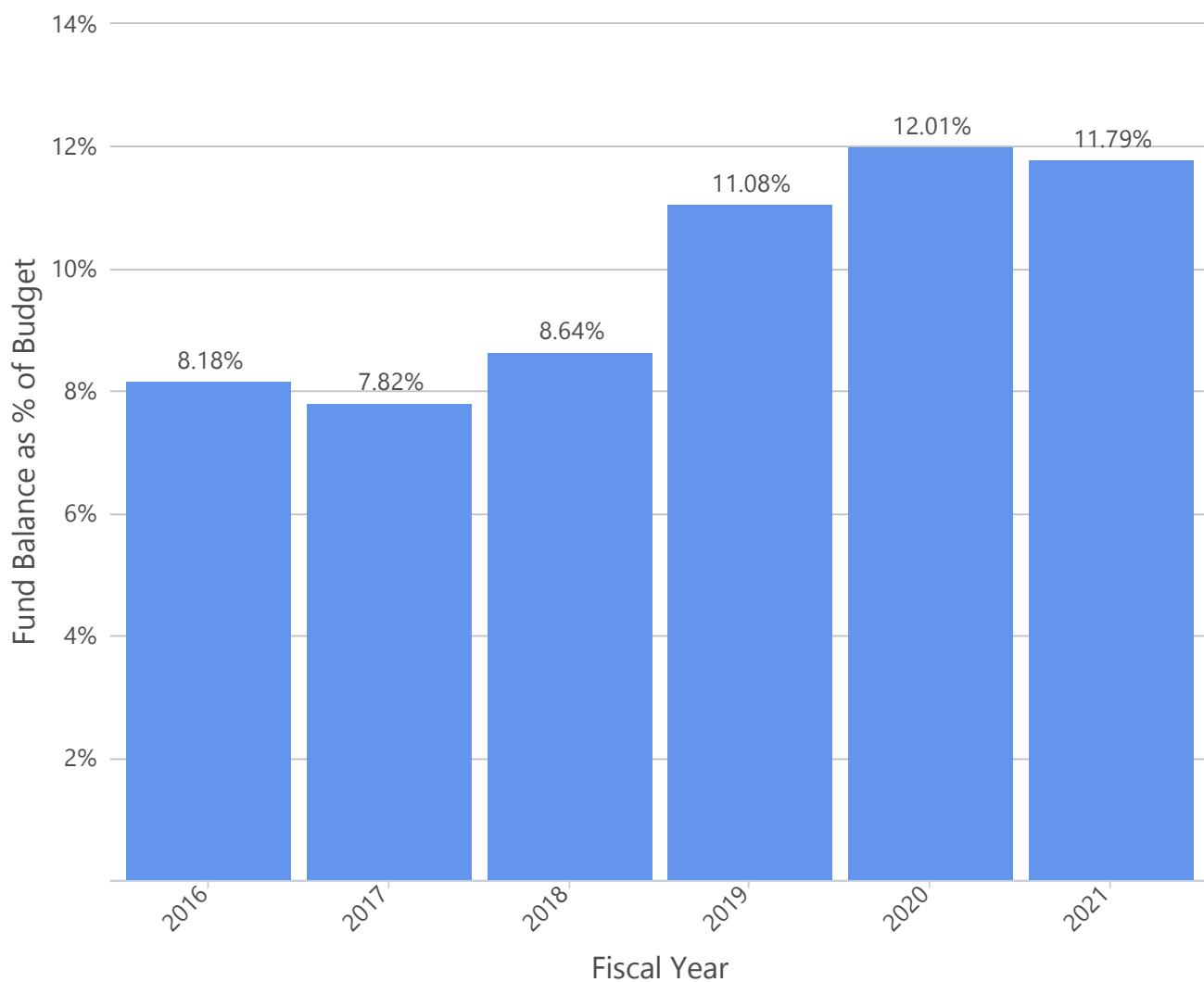
Tax Rate By Class

Data current as of 02/06/2022

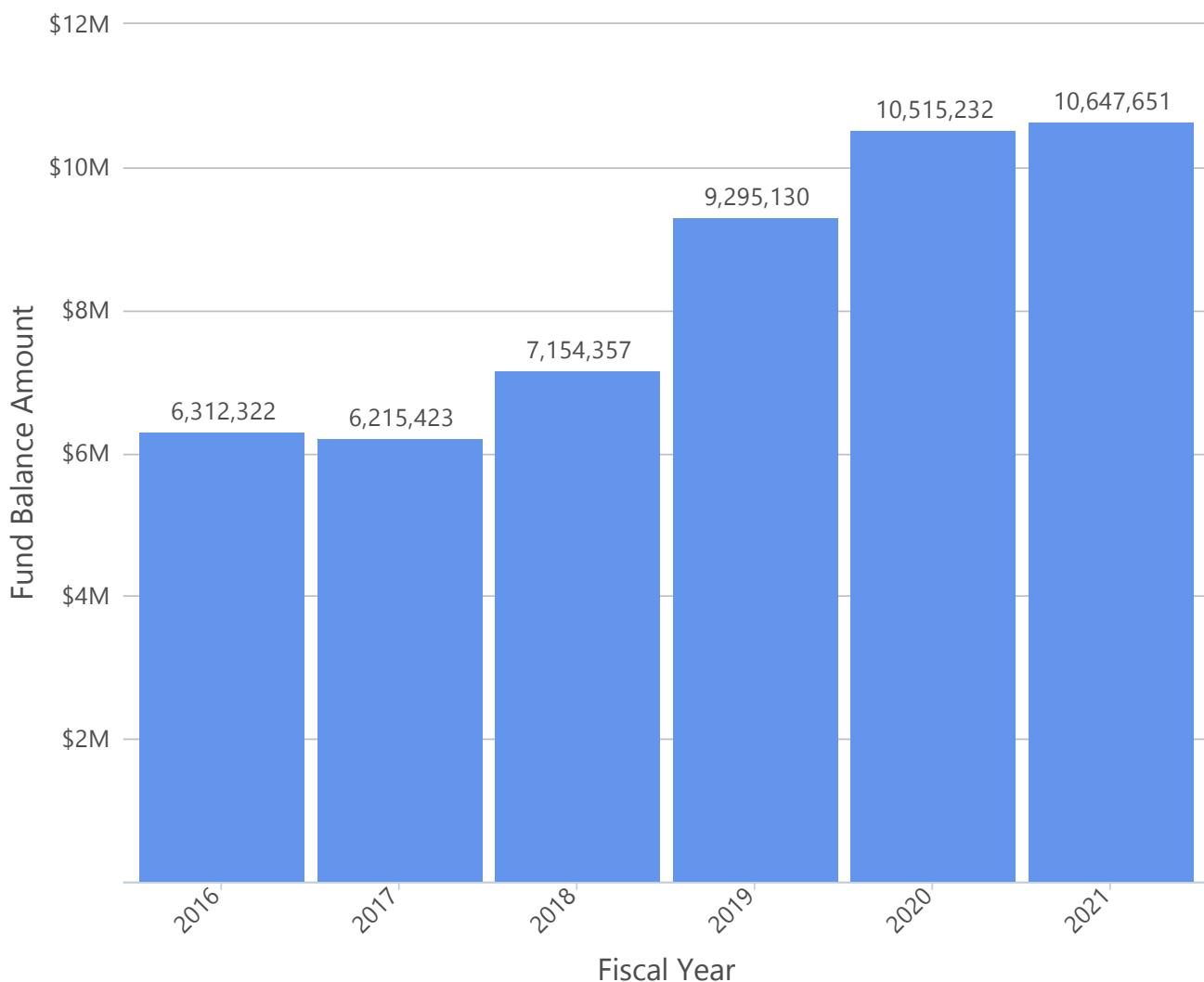
Town of Dracut

Fiscal Year	Residential	Open Space	Commercial	Industrial	Personal Property
2018	14.14	0.00	14.14	14.14	14.14
2019	13.75	0.00	13.75	13.75	13.75
2020	13.35	0.00	13.35	13.35	13.35
2021	13.01	0.00	13.01	13.01	13.01
2022	12.29	0.00	12.29	12.29	12.29

Town of Dracut

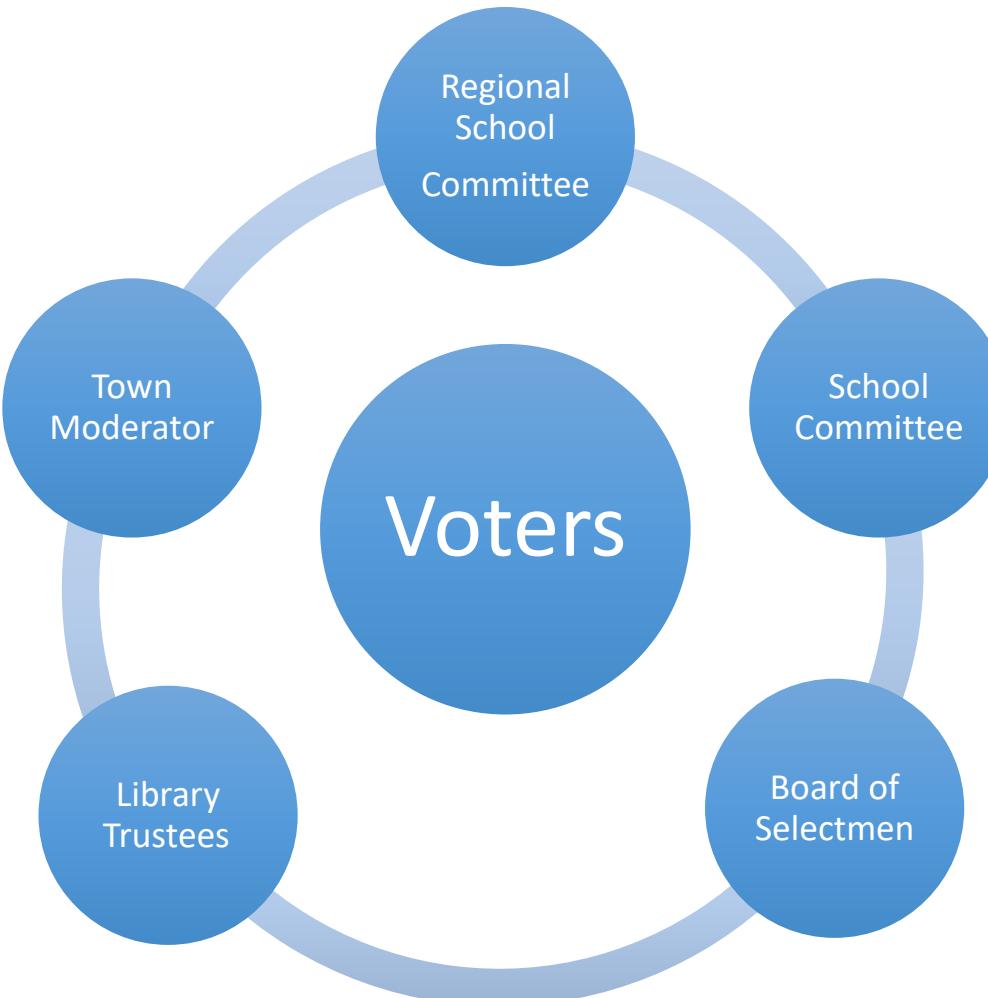


Town of Dracut

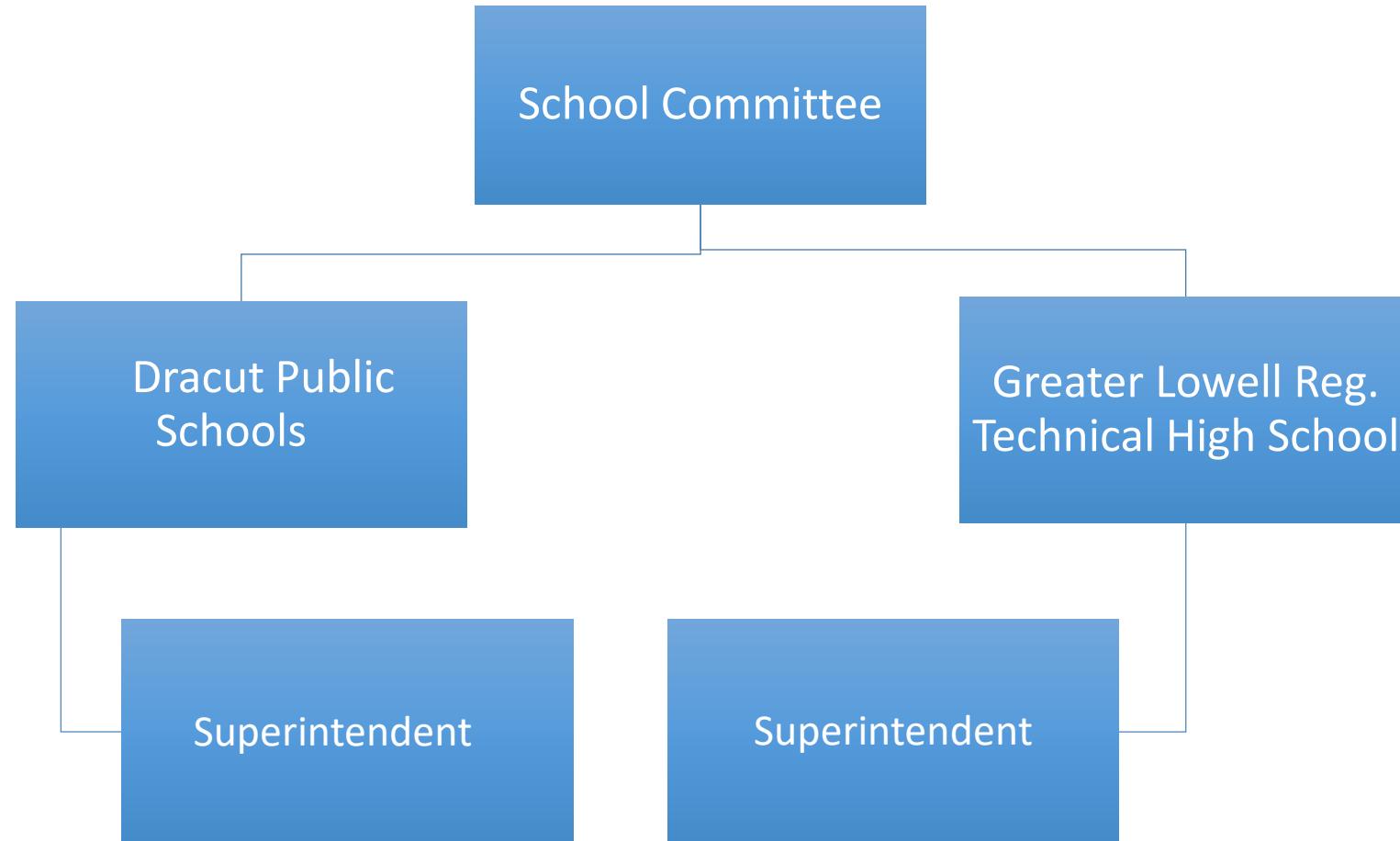


Organization Chart

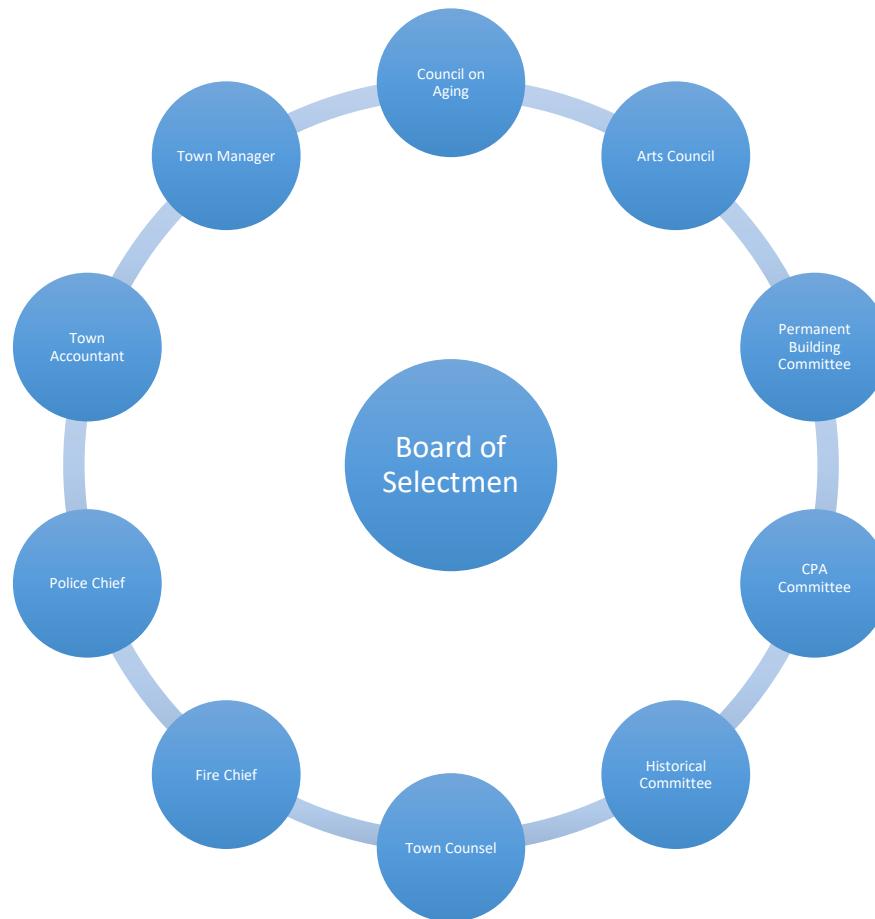
Town of Dracut Organizational Chart



Town of Dracut Organizational Chart



Town of Dracut Organizational Chart

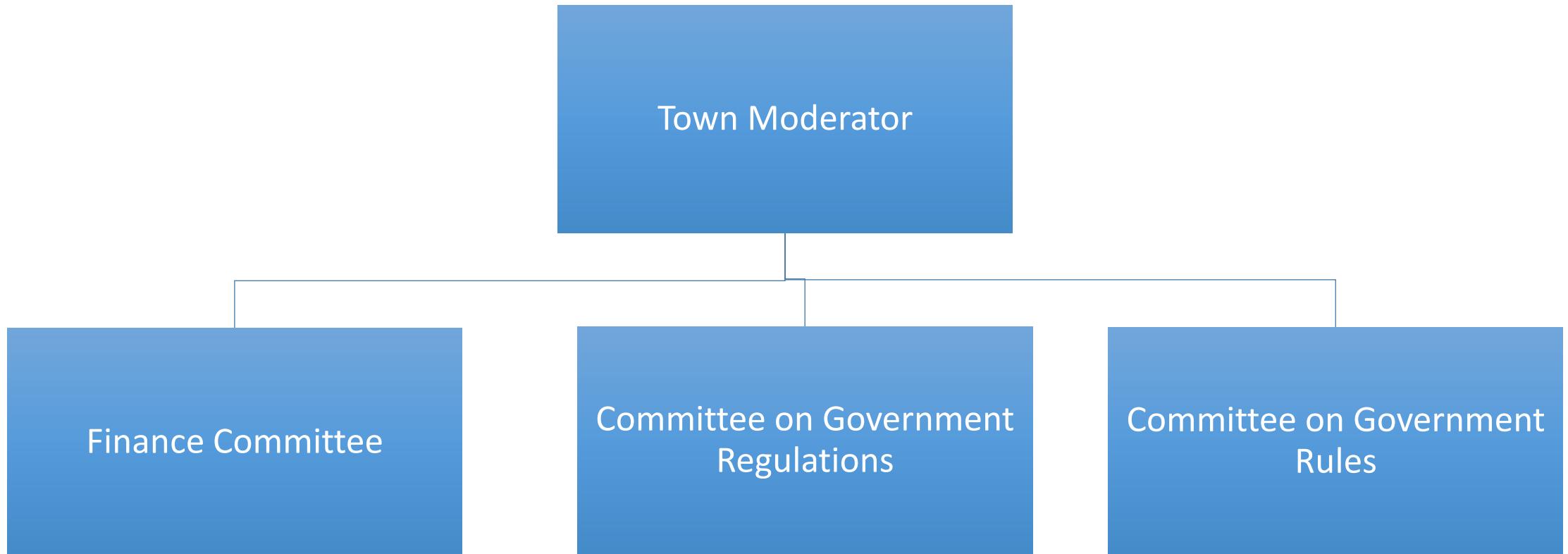


Town of Dracut Organizational Chart



Library Trustees

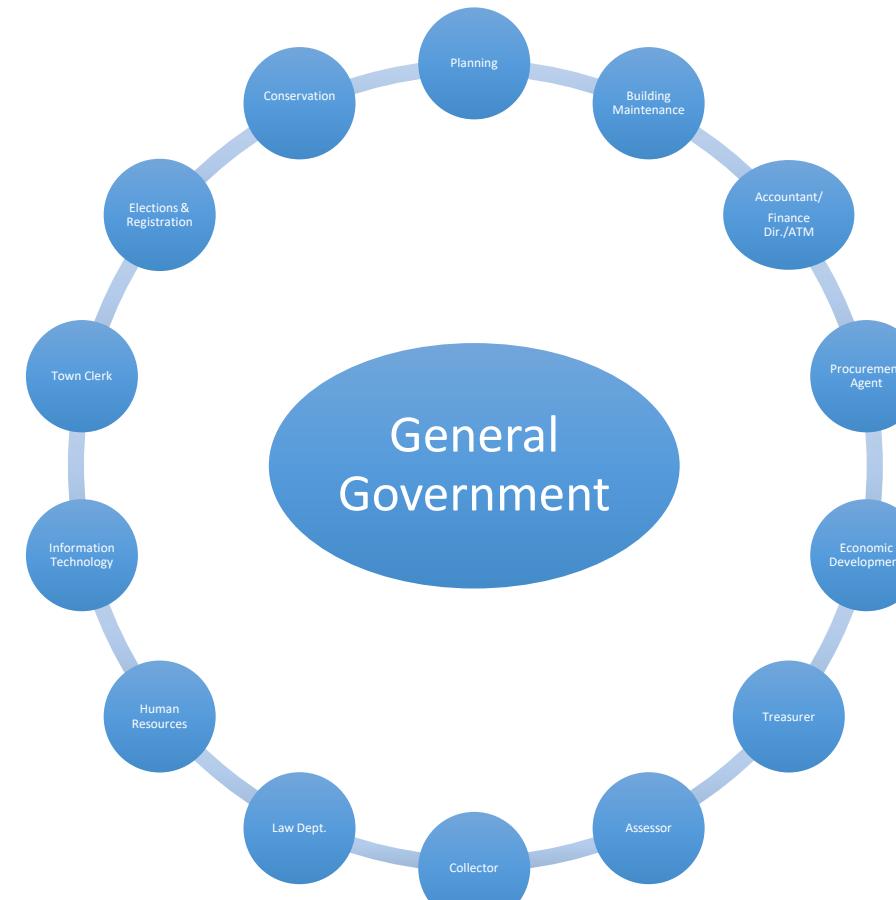
Town of Dracut Organizational Chart



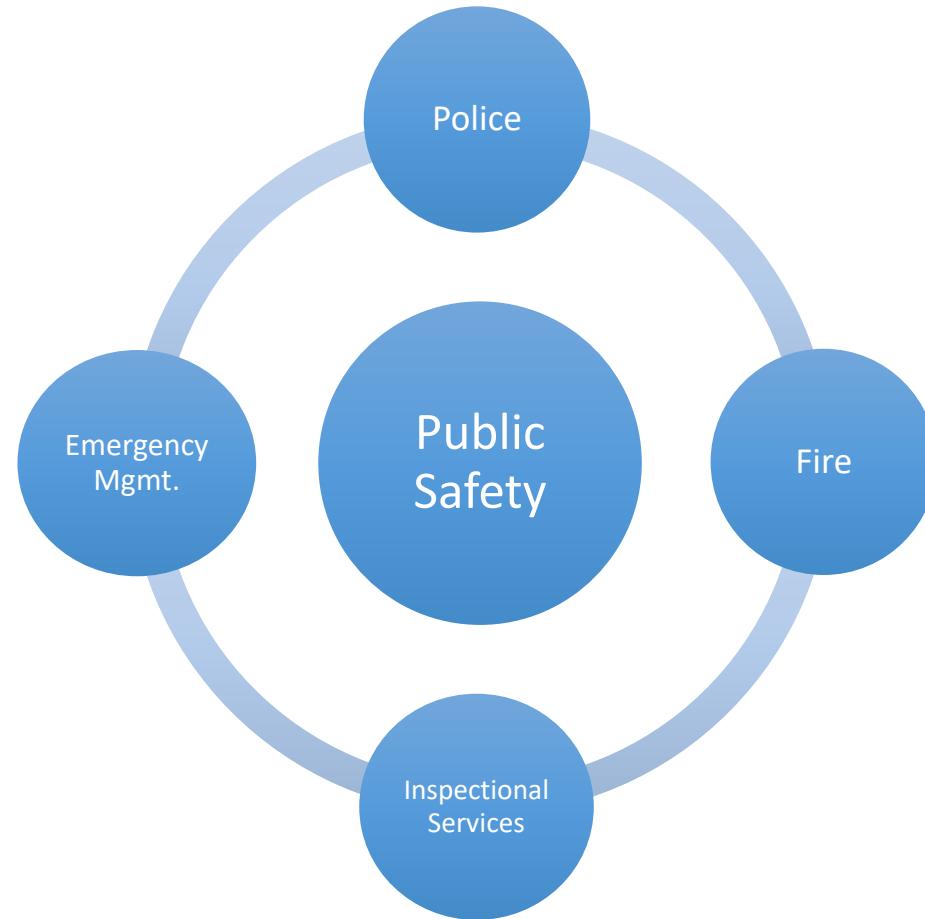
Town of Dracut Organizational Chart



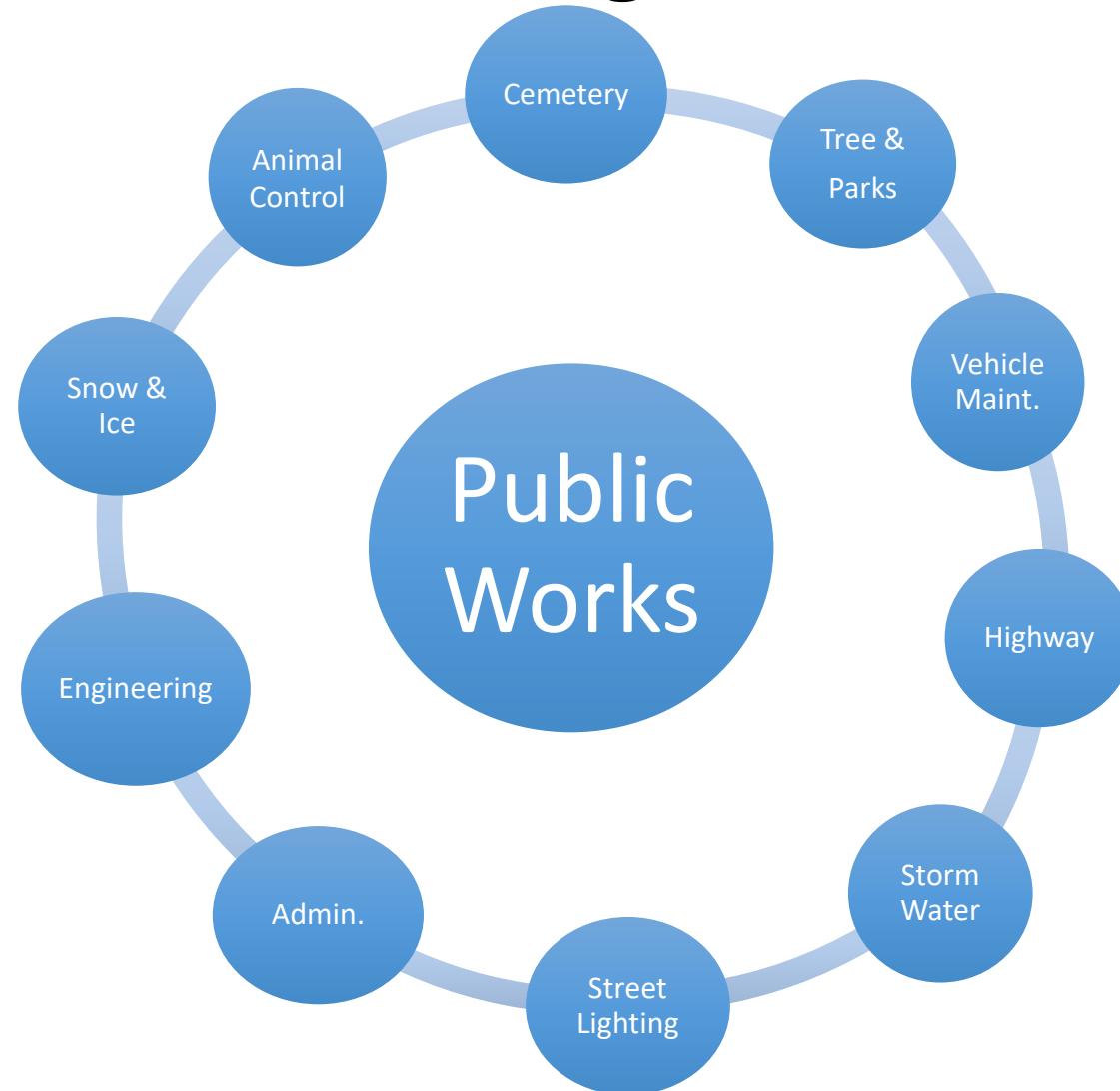
Town of Dracut Organizational Chart



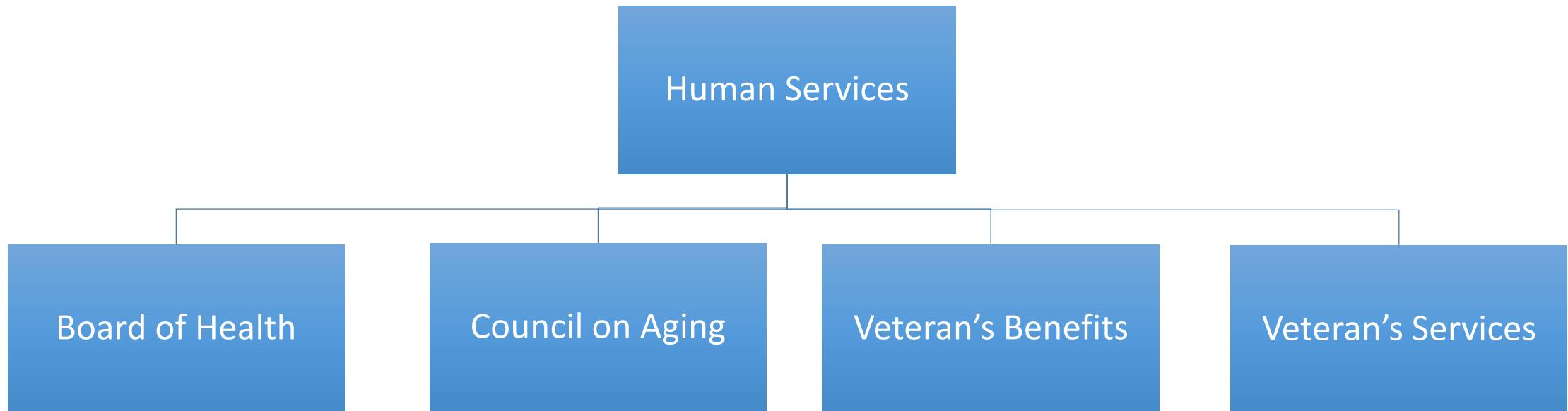
Town of Dracut Organizational Chart



Town of Dracut Organizational Chart



Town of Dracut Organizational Chart



Town of Dracut Organizational Chart

Boards & Committees

Town of Dracut Organizational Chart

