

**TOWN OF DRACUT
 FY2016 BUDGET
 For the Year Ended June 30, 2016**

Moderator

Legislative activities of the Town are vested in the two annual Town Meetings. The Town Moderator (Elected Annually) serves 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.

DEPT	ACCOUNT NAME	ACCOUNT #	FY15 BUDGET	FY15 EST. EXPEND.	FY16 PROPOSED
114	Moderator Part Time Payroll	01.114.5120	550	-	550
Total Moderator			550	-	550

**TOWN OF DRACUT
FY2016 BUDGET
For the Year Ended June 30, 2016**

Board of Selectmen

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 Lincensing Authority for the Town 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 organization to which the Town belongs.

DEPT	ACCOUNT NAME	ACCOUNT #	FY15 BUDGET	FY15 EST. EXPEND.	FY16 PROPOSED
122	Selectmen Payroll	01.122.5110	54,530	54,530	49,362
122	Selectmen Part Time Payroll	01.122.5120	10,000	6,500	10,000
122	Selectmen Longevity	01.122.5140	850	850	850
122	Selectman - Wage Buy Back	01.122.5151	-	-	-
122	Selectmen Auto Allowance	01.122.5197	-	-	-
	Personnel Services		65,380	61,880	60,212
122	Selectmen Service Contracts	01.122.5241	700	700	700
	Purchase of Services		700	700	700
122	Selectmen Advertising	01.122.5301	500	500	500
122	Selectmen - Other Professional Fee	01.122.5312	3,500	3,500	3,500
122	Selectmen Telephone	01.122.5340	1,100	1,100	-
122	Selectmen Postage	01.122.5341	200	200	-
	Professional & Technical		5,300	5,300	4,000
122	Selectmen Office Supplies	01.122.5420	1,300	1,300	1,300
122	Selectmen Duplicating Supplies	01.122.5423	450	450	450
	Supplies and Maintenance		1,750	1,750	1,750
122	Selectmen Dues & Publications	01.122.5730	11,300	11,300	11,300
	Other Charges & Expenses		11,300	11,300	11,300
	Total Selectmen		84,430	80,930	77,962

**TOWN OF DRACUT
FY2016 BUDGET
For the Year Ended June 30, 2016**

Town Manager

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 Boards and Commissions for which there are no individual appropriations.

DEPT	ACCOUNT NAME	ACCOUNT #	FY15 BUDGET	FY15 EST. EXPEND.	FY16 PROPOSED
123	Town Manager Payroll	01.123.5110	190,000	194,940	193,975
123	Town Manager Part Time Pay Roll	01.123.5120	6,000	6,000	6,000
123	Town Manager Wage Buy-Back	01.123.5151	-	57,450	-
123	Town Manager Clothing Allowance	01.123.5190	-	-	-
123	Town Manager Auto Allowance	01.123.5197	-	-	-
	Personnel Services		196,000	258,390	199,975
123	Town Manager Auto Repairs	01.123.5240	500	500	11,000
123	Town Manager Service Contracts	01.123.5241	500	500	25,000
123	Town Manager Radio Rental & Maint	01.123.5272	200	200	200
	Purchase of Services		1,200	1,200	36,200
123	Town Manager Advertising	01.123.5301	300	1,200	1,200
123	Town Manager Telephone	01.123.5340	1,400	1,400	-
123	Town Manager Postage	01.123.5341	500	500	-
123	Town Manager Printing & Binding	01.123.5342	1,200	1,200	1,200
	Professional & Technical		3,400	4,300	2,400
123	Town Manager Office Supplies	01.123.5420	1,200	1,200	1,200
123	Town Manager In-State Travel	01.123.5710	300	600	600
123	Town Manager Dues & Publications	01.123.5730	1,400	1,400	1,400
	Supplies & Maintenance		2,900	3,200	3,200
	Total Town Manager		203,500	267,090	241,775

**TOWN OF DRACUT
FY2016 BUDGET
For the Year Ended June 30, 2016**

Town Manager Continued

Measures of Activity	2012	2013	2014
Meetings Staffed			
Board of Selectmen	28	43	35
Permanent Building Committee	41	46	48
Finance Committee	11	11	10
Negotiation Sessions	33	14	16
Other Committees/Commissions	0	0	0
Legal Proceedings*	0	0	0
Capital Planning Committee	5	2	4
Joint Board Meetings/Work Sessions	2	3	0
Special Permit Review	0	0	0
Sewer Commission	22	13	0

* Depositions, Unfair Labor Practice Charges, Court Hearings, Etc.

Comments:

In addition to the Town Manager's Office, this account also provides staff/secretarial support and covers expenses of the following: Permanent Building Committee, Capital Planning Committee, Finance Committee, Community Preservation and Special Committees created from time to time.

**TOWN OF DRACUT
FY2016 BUDGET
For the Year Ended June 30, 2016**

Finance Committee

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.

DEPT	ACCOUNT NAME	ACCOUNT #	FY15 BUDGET	FY15 EST. EXPEND.	FY16 PROPOSED
131	Finance Committee Part Time Payroll	01.131.5120	1,500	1,500	1,500
	Personnel Services		1,500	1,500	1,500
131	Finance Committee Property Rental	01.131.5270	250	-	250
	Purchase of Services		250	-	250
131	Finance Committee Advertising	01.131.5301	400	400	400
	Professional & Technical		400	400	400
131	Finance Committee Office Supplies	01.131.5420	300	300	300
	Supplies and Maintenance		300	300	300
131	Finance Committee Dues & Publicatio	01.131.5730	300	333	300
	Other Charges & Expenses		300	333	300
	Total Finance Committee		2,750	2,533	2,750

**TOWN OF DRACUT
FY2016 BUDGET
For the Year Ended June 30, 2016**

Accountant

The Town Accountant is appointed by the Board of Selectmen for a three year term and works under the supervision of the Town Manager. 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 along with the Assistant Town Manager/Finance Director, assists the Town Manager in the preparation and administration of the Town budget. Besides salaries, wages, office expenses, funds are included in this account for the annual Town Audit and Fixed Asset Accounting.

DEPT	ACCOUNT NAME	ACCOUNT #	FY15 BUDGET	FY15 EST. EXPEND.	FY16 PROPOSED
135	Accountant Payroll	01.135.5110	112,095	112,095	117,542
135	Accountant Longevity	01.135.5140	850	850	850
	Personnel Services		112,945	112,945	118,392
135	Accountant Service Contract	01.135.5241	10,500	10,500	11,162
	Purchase of Services		10,500	10,500	11,162
135	Accountant Auditing	01.135.5302	31,500	31,500	35,500
135	Accountant Employee Training	01.135.5306	500	650	550
135	Accountant Telephone	01.135.5340	300	300	-
135	Accountant Postage	01.135.5341	260	260	-
135	Accountant Printing & Binding	01.135.5342	1,500	1,500	1,500
	Professional & Technical		34,060	34,210	37,550
135	Accountant Office Supplies	01.135.5420	1,200	1,200	1,200
	Supplies & Maintenance		1,200	1,200	1,200
135	Accountant In-State Travel	01.135.5710	500	675	500
135	Mileage Reimbursement	01.135.5712	100	100	100
135	Accountant Dues & Publications	01.135.5730	100	110	125
	Other Charges & Expenses		700	885	725
	Total Accountant		159,405	159,740	169,029

Measures of Activity	2012	2013	2014
Bills Vouchered	5857	6116	5878
Treasury Warrants	628	713	768
Payroll Warrants	109	109	108
Purchase Orders Issued	471	528	507
1099's Issued	120	141	131

**TOWN OF DRACUT
FY2016 BUDGET
For the Year Ended June 30, 2016**

Board of Assessors

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

DEPT	ACCOUNT NAME	ACCOUNT #	FY15 BUDGET	FY15 EST. EXPEND.	FY16 PROPOSED
141	Assessors Payroll	01.141.5110	150,520	152,579	150,520
141	Assessors Part Time Payroll	01.141.5120	300	45	300
141	Assessors Longevity	01.141.5140	-	-	-
141	Assessors Wage Buy-Back	01.141.5151	-	55,000	-
	Personnel Services		150,820	207,624	150,820
141	Assessors Service Contract	01.141.5241	6,200	5,675	5,850
141	Assessors Other Purchased Services	01.141.5299	4,200	3,200	4,300
	Purchase of Services		10,400	8,875	10,150
141	Assessors Advertising	01.141.5301	250	200	250
141	Assessors Appraisals, Studies & Sur	01.141.5316	155,000	155,000	50,000
141	Assessors Telephone	01.141.5340	700	700	-
141	Assessors Postage	01.141.5341	1,500	1,500	-
141	Assessors Printing & Binding	01.141.5342	1,000	1,050	1,000
	Professional & Technical		158,450	158,450	51,250
141	Assessors Computer Supplies	01.141.5421	-	-	-
	Supplies & Maint.		-	-	-
141	Assessors In-State Travel	01.141.5710	400	-	-
141	Assessors Mileage Reimbursement	01.141.5712	200	150	200
141	Assessors Dues & Publications	01.141.5730	500	400	500
141	Assessors Court Costs & Recordings	01.141.5790	-	-	-
	Other Charges & Expenses		1,100	550	700
141	Assessors Machinery & Equipment	01.141.5884	1,500	-	-
	Capital Outlay		1,500	-	-
	Total Assessors		322,270	375,499	212,920

**TOWN OF DRACUT
FY2016 BUDGET
For the Year Ended June 30, 2016**

Board of Assessors Continued

Measures of Activity	2012	2013	2014
Assessments			
Real Property	11,882	11,894	11,906
Personal Property	430	408	402
Abatements Processed			
Real Property	29	29	37
Personal Property	5	23	3
Exemptions Processed	464	461	467
Senior Work-off Program	47	40	37
Deed Transactions	544	743	701
Excise Tax			
Bills	33,623	34,411	35,054
Abatements	1,712	1,687	1,617
Boat Excise			
Bills	156	144	151
Abatements	7	5	6
New Construction Assessed	711	721	701
Abutter's Lists Prepared	64	68	74
Supplemental Tax Bills	13	27	17
Web User Access	104,102	138,622	158,822

**TOWN OF DRACUT
FY2016 BUDGET
For the Year Ended June 30, 2016**

Treasurer/Finance Director

The Town Treasurer, who has collateral duties and responsibility as Assistant Town Manager, Finance Director, Assessor and IT Coordinator, 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. Along with the Town Accountant the Treasurer assists the Town Manager in preparation and administration of the town budget and also provides supervisory oversight to the Tax Collection and Assessing Departments and coordinates the Town's technology efforts.

DEPT	ACCOUNT NAME	ACCOUNT #	FY15 BUDGET	FY15 EST. EXPEND.	FY16 PROPOSED
145	Treas/Fin Dir Payroll	01.145.5110	222,300	238,415	234,685
145	Treas/Fin Dir Part Time Payroll	01.145.5120	-	-	-
145	Treas/Fin Dir Longevity	01.145.5140	1,075	1,075	1,075
	Personnel Services		223,375	239,490	235,760
145	Treas/Fin Dir Service Contracts	01.145.5241	50,000	44,500	50,000
145	Treas/Fin Dir Equipment Rental	01.145.5271	-	-	-
	Purchase of Services		50,000	44,500	50,000
145	Treas/Fin Dir Employee Training	01.145.5306	500	-	500
145	Treas/Fin Dir Bank Service Charges	01.145.5310	3,000	3,000	3,000
145	Treas/Fin Dir Tax Foreclosure Fee	01.145.5311	30,000	5,000	20,000
145	Treas/Fin Dir Telephone	01.145.5340	5,000	5,000	-
145	Treas/Fin Dir Postage	01.145.5341	5,200	5,200	-
	Professional & Technical		43,700	18,200	23,500
145	Treas/Fin Dir Office Supplies	01.145.5420	1,200	1,200	1,200
	Supplies & Maintenance		1,200	1,200	1,200
145	Treas/Fin Dir In-State Travel	01.145.5710	500	500	500
145	Treas/Fin Dir Milage Reimbursement	01.145.5712	700	700	700
145	Treas/Fin Dir Dues & Publications	01.145.5730	175	160	175
	Other Charges & Expenses		1,375	1,360	1,375
145	Treas/Fin Dir Machinery & Equipment	01.145.5884	-	-	-
	Capital Outlay		-	-	-
	Treas/Fin Dir Total		319,650	304,750	311,835
	Measures of Activity	2012	2013	2014	
	Payroll Checks Issued	22,348	23,035	23,266	
	Vendor Checks Issued	11,888	12,178	12,084	
	Posting to Insrance Records	38,511	39,818	46,742	
	Cash Receipts	16,592	16,871	17,351	

**TOWN OF DRACUT
FY2016 BUDGET
For the Year Ended June 30, 2016**

Tax Collector

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

DEPT	ACCOUNT NAME	ACCOUNT #	FY15 BUDGET	FY15 EST. EXPEND.	FY16 PROPOSED
146	Tax Collector Payroll	01.146.5110	126,939	126,939	129,626
146	Tax Collector Part Time Payroll	01.146.5120	-	-	-
146	Tax Collector Longevity	01.146.5140	750	750	750
	Personnel Services		127,689	127,689	130,376
146	Tax Collector Service Contracts	01.146.5241	18,000	18,000	45,500
	Purchase of Services		18,000	18,000	45,500
146	Tax Collector Employee Training	01.146.5306	500	500	500
146	Tax Collector TT Legal Fee	01.146.5315	11,000	11,000	11,000
146	Tax Collector Telephone	01.146.5340	1,000	1,000	-
146	Tax Collector Postage	01.146.5341	33,000	33,000	-
146	Tax Collector Printing & Binding	01.146.5342	500	500	500
	Professional & Technical		46,000	46,000	12,000
146	Tax Collector Office Supplies	01.146.5420	4,000	4,000	4,000
	Supplies & Maintenance		4,000	4,000	4,000
146	Tax Collector in-State Travel	01.146.5710	300	300	300
146	Tax Collector Mileage Reimbursement	01.146.5712	200	200	200
146	Tax Collector Dues & Publications	01.146.5730	150	150	150
	Other Charges & Expenses		650	650	650
	Total Tax Collector		196,339	196,339	192,526

TOWN OF DRACUT
FY2016 BUDGET
For the Year Ended June 30, 2016

Tax Collector Continued

Measures of Activity	2012	2013	2014
Real Estate			
Bills Issued	45,538	45,843	46,083
Demand Bills	716	659	727
Delinquents/Advertisings	102	-	44
Abatements	540	530	541
Refunds	227	164	136
Personal Property			
Bills Issued	1,630	1,642	1,634
Demand Bills	114	90	69
Abatements	5	23	3
Refunds	1	9	7
Municipal Lien Certificates	1,215	1,402	1,039
Excise			
Bills Issued	33,623	34,531	34,595
Demand Bills	6,481	6,186	6,617
Abatements	1,712	1,687	1,617
Refunds	907	883	1,113
Boat Excise			
Bills Issued	147	156	144
Demand Bills	37	41	34
Abatements	1	5	6
Refunds	1	3	-
Water Bills	3,881	3,930	3,970

**TOWN OF DRACUT
FY2016 BUDGET
For the Year Ended June 30, 2016**

Law Department

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.

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.

DEPT	ACCOUNT NAME	ACCOUNT #	FY15 BUDGET	FY15 EST. EXPEND.	FY16 PROPOSED
151	Law Dept Legal Fees	01.151.5305	135,000.00	135,000.00	135,000.00
Total Law Department			135,000.00	135,000.00	135,000.00

Comments:

Through this account, the Town provides for legal services from Town Counsel, legal assistance for Collective Bargaining/Law issues and special counsel that might be retained for a specific matter(s).

**TOWN OF DRACUT
FY2016 BUDGET
For the Year Ended June 30, 2016**

Human Resources

This department is responsible for the administrative procedures with respect to the hiring/removal of personnel. Develops position descriptions, organizational charts and other related documents. May serve on Search Committees, conduct recruitments, showing good faith efforts to broaden diversity. Ensures the understanding and administration of collective bargaining agreements, specific provisions with respect to filling of bargaining unit positions.

DEPT	ACCOUNT NAME	ACCOUNT #	FY15 BUDGET	FY15 EST. EXPEND.	FY16 PROPOSED
152	HR Full Time Payroll	01.152.5110	-	31,071	53,856
	Personnel Services		-	31,071	53,856
152	HR Advertising	01.152.5301	400	650	650
152	HR Medical Exams	01.152.5307	3,000	4,260	3,000
152	HR Other Professional Fees	01.152.5312	3,000	-	3,000
152	HR Telephone	01.152.5340	300	300	-
152	HR Postage	01.152.5341	150	150	-
152	HR Printing & Binding	01.152.5342	300	300	300
	Purchase of Services		7,150	5,660	6,950
152	HR Office Supplies	01.152.5420	200	75	225
152	HR Computer Supplies	01.152.5421	200	100	200
152	HR Duplicatiing Supplies	01.152.5423	-	-	-
	Supplies & Maintenance		400	175	425
152	HR In-State Travel	01.152.5710	-	50	100
152	HR Dues & Publications	01.152.5730	-	25	300
	Other Charges & Expenses		-	75	400
	Total Human Resources		7,550	36,981	61,631

Measures of Activity	2012	2013	2014
Job Applications Processed	133	136	13
New Hires Processed	26	14	15
Promotions	3	3	2
Separations	13	19	19
Personnel Records Maintained	252	247	241
State & Federal Annual Reports	1	1	2
City & Town Surveys	3	5	3
Union Contracts Negotiated (completed)	3	2	0
Interviews	11	27	10

**TOWN OF DRACUT
FY2016 BUDGET
For the Year Ended June 30, 2016**

Information Technology

This account provides the funds necessary to ensure that the Town is managing its information technology in a manner acceptable in todays ever-changing technology.

DEPT	ACCOUNT NAME	ACCOUNT #	FY15 BUDGET	FY15 EST. EXPEND.	FY16 PROPOSED
155	Part-time Payroll	01.155.5120	-	5,000	5,000
	Personnel Services		-	5,000	5,000
155	IT Telephone	01.155.5340	2,000	2,000	-
155	IT Other Professional Services	01.155.5394	30,000	35,000	35,000
	Purchase of Services		32,000	37,000	35,000
155	Equipment Repair & Maintenance	01.155.5433	1,000	1,000	1,000
	Supplies & Maintenance		1,000	1,000	1,000
155	IT Equipment Purchase/Lease	01.155.5884	60,000	60,000	50,000
	Capital Outlay		60,000	60,000	50,000
	Total Information Technology		93,000	103,000	91,000

**TOWN OF DRACUT
FY2016 BUDGET
For the Year Ended June 30, 2016**

Town Clerk

Besides election and registration activities, 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.

DEPT	ACCOUNT NAME	ACCOUNT #	FY15 BUDGET	FY15 EST. EXPEND.	FY16 PROPOSED
161	Town Clerk Payroll	01.161.5110	171,669	178,133	179,040
161	Town Clerk Part Time Payroll	01.161.5120	1,000	1,000	1,000
161	Town Clerk Longevity	01.161.5140	950	950	950
	Personnel Services		173,619	180,083	180,990
161	Town Clerk Advertising	01.161.5301	1,500	1,500	1,500
161	Town Clerk Employee Training	01.161.5306	500	500	500
161	Town Clerk - Other Professional Fee	01.161.5312	-	-	-
161	Town Clerk Telephone	01.161.5340	1,400	1,400	-
161	Town Clerk Postage	01.161.5341	5,500	5,500	-
161	Town Clerk Printing & Binding	01.161.5342	14,000	14,000	19,500
	Purchase of Services		22,900	22,900	21,500
161	Town Clerk Office Supplies	01.161.5420	2,000	2,000	2,000
161	Town Clerk Computer Supplies	01.161.5421	6,000	500	500
	Professional & Technical		8,000	2,500	2,500
161	Town Clerk In-State Travel	01.161.5710	300	300	300
161	Town Clerk Mileage Reimbursement	01.161.5712	100	100	100
161	Town Clerk Dues & Publications	01.161.5730	500	500	500
	Other Charges & Expenses		900	900	900
161	Town Clerk Machinery & Equipment	01.161.5884	-	-	-
	Capital Outlay		-	-	-
	Total Town Clerk		205,419	206,383	205,890

**TOWN OF DRACUT
FY2016 BUDGET
For the Year Ended June 30, 2016**

Town Clerk Continued

Measures of Activity	2012	2013	2014
Vital Statistics			
Births	279	298	289
Deaths	189	237	244
Marriages/Intentions	107	99	118
Census Forms	13,716	14,000	14,672
Dog Licenses	1,801	1,816	1,752
Fishing Licenses/Stamps	644	934	934
Raffle Permits (Accounts)	9	10	9
Fuel Storage Permits	25	25	25

**TOWN OF DRACUT
FY2016 BUDGET
For the Year Ended June 30, 2016**

Elections & Registration

This account includes salaries, 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 semi-annual Town Meetings and annual Town Elections, Special Elections may be held upon the call of the Board of Selectmen.

DEPT	ACCOUNT NAME	ACCOUNT #	FY15 BUDGET	FY15 EST. EXPEND.	FY16 PROPOSED
162	Elec/Reg Payroll	01.162.5110	23,394	22,563	23,016
162	Elec/Reg Longevity	01.162.5140	475	475	475
	Personnel Services		23,869	23,038	23,491
162	Elec/Reg Service Contract	01.162.5241	3,000	3,000	4,000
162	Elec/Reg Equipment Rental	01.162.5271	500	500	500
	Purchase of Services		3,500	3,500	4,500
162	Elec/Reg Advertising	01.162.5301	3,000	2,000	3,000
162	Elec/Reg Employee Training	01.162.5306	300	-	-
162	Elec/Reg Telephone	01.162.5340	600	600	-
162	Elec/Reg Postage	01.162.5341	5,000	5,000	-
162	Elec/Reg Printing & Binding	01.162.5342	6,000	6,000	11,000
	Professional & Technical		14,900	13,600	14,000
162	Elec/Reg Office Supplies	01.162.5420	1,500	1,500	1,500
162	Elec/Reg Duplicating Supplies	01.162.5423	300	-	300
	Supplies & Maintenance		1,800	1,500	1,800
162	Elec/Reg In-State Travel	01.162.5710	325	325	325
162	Elec/Reg Mileage Reimbursement	01.162.5712	100	100	100
162	Elec/Reg Dues & Publications	01.162.5730	150	150	150
162	Elec/Reg Election Expense	01.162.5794	65,000	65,000	80,000
	Other Charges & Expenses		65,575	65,575	80,575
162	Elec/Reg Machinery & Equipment	01.162.5884	4,500	3,000	4,500
	Capital Outlay		4,500	3,000	4,500
	Total Elections & Registration		114,144	110,213	128,866

Measures of Activity	2012	2013	2014
Elections	5	4	3
Town Meetings	2	2	2
Voter Registration	7	6	4
Voter Registration*	20,229	20,705	20,294

**TOWN OF DRACUT
FY2016 BUDGET
For the Year Ended June 30, 2016**

Conservation Commission

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

DEPT	ACCOUNT NAME	ACCOUNT #	FY15 BUDGET	FY15 EST. EXPEND.	FY16 PROPOSED
171	Cons Comm Payroll	01.171.5110	58,859	58,859	59,388
171	Cons Comm Part Time Payroll	01.171.5120	-	-	-
171	Cons Comm Longevity	01.171.5140	425	425	425
	Personnel Services		59,284	59,284	59,813
171	Cons Comm Property Rental	01.171.5270	200	200	200
	Purchase of Services		200	200	200
171	Cons Comm Other Professional Fees	01.171.5312	1,000	1,000	1,000
171	Cons Comm Postage	01.171.5341	400	400	-
	Preofessional & Technical		1,400	1,400	1,000
171	Cons Comm Office Supplies	01.171.5420	800	800	800
171	Cons Comm Computer Supplies	01.171.5421	300	300	-
171	Cons Comm Uniforms & Assessories	01.171.5585	125	125	125
	Supplies & Maintenance		1,225	1,225	925
171	Cons Comm In-State Travel	01.171.5710	200	200	200
171	Cons Comm Mileage Reimbursement	01.171.5712	400	400	400
171	Cons Comm Dues & Publications	01.171.5730	450	500	500
	Other Charges & Expenses		1,050	1,100	1,100
	Total Conservation Commission		63,159	63,209	63,038

Measures of Activity	2012	2013	2014
Notices of Intent Filed	19	9	31
Abbreviated Notice of Resource Area Delineation (ANRAD)	0	3	2
Hearings-Determinations of Applicability	14	10	4

**TOWN OF DRACUT
FY2016 BUDGET
For the Year Ended June 30, 2016**

Planning Board

The Town's Planning Board, consisting of five (5) members, plus 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 for this activity are funded through this account, while support services are funded through the Engineering Department account, the office of the Assistant Town Manager/Planner is also funded through this account.

DEPT	ACCOUNT NAME	ACCOUNT #	FY15 BUDGET	FY15 EST. EXPEND.	FY16 PROPOSED
175	Planning Board Payroll	01.175.5110	86,435	93,856	93,856
175	Planning Board Part Time Payroll	01.175.5120	1,700	1,700	1,700
	Personnel Services		88,135	95,556	95,556
175	Planning Board Advertising	01.175.5301	2,000	2,000	2,000
175	Planning Board Other Professional F	01.175.5312	-	5,500	-
175	Planning Board Telephone	01.175.5340	1,000	1,000	-
175	Planning Board Postage	01.175.5341	300	300	-
	Purchase of Services		3,300	8,800	2,000
175	Planning Board Office Supplies	01.175.5420	1,000	600	600
175	Planning Board Computer Supplies	01.175.5421	525	525	-
	Supplies & Maintenance		1,525	1,125	600
175	Planning Board In-State Travel	01.175.5710	200	400	200
175	Planning Board Mileage Reimbursemen	01.175.5712	200	200	200
175	Planning Board Court Costs & Record	01.175.5790	200	200	200
	Other Charges & Expenses		600	800	600
Total Planning Board			93,560	106,281	98,756
Measures of Activity		2012	2013	2014	
Plans Proposed					
Form A/Lot Lines		8	5	10	
Preliminary Plans		0	0	0	
Definitive Plans		2	1	3	
Public Hearings					
Special Permit		11	11	14	
Zoning		0	1	0	
Stree Acceptance/Abandonment		3	3	6	
Bond Activity					
Expended		5	0	1	
Established		0	1	2	

**TOWN OF DRACUT
FY2016 BUDGET
For the Year Ended June 30, 2016**

Zoning Board of Appeals

Appeals of the Building Inspector's decision, 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 a part-time secretarial assistance and related expenses for the Board are included in this account.

DEPT	ACCOUNT NAME	ACCOUNT #	FY15 BUDGET	FY15 EST. EXPEND.	FY16 PROPOSED
176	ZBA Part Time Payroll	01.176.5120	4,500	600	4,500
	Personnel Services		4,500	600	4,500
176	ZBA Property Rental	01.176.5270	-	-	-
	Purchahe of Services		-	-	-
176	ZBA Advertising	01.176.5301	3,500	1,500	3,500
176	ZBA Postage	01.176.5341	500	200	-
	Professional & Technical		4,000	1,700	3,500
176	ZBA Office Supplies	01.176.5420	800	1,120	800
176	ZBA Computer Supplies	01.176.5421	-	-	-
	Supplies & Maintnace		800	1,120	800
176	ZBA Dues & Publications	01.176.5730	200	200	200
176	ZBA - Miscellaneous	01.176.5797	-	-	-
	Other Charges & Expenses		200	200	200
	Total Zoning Board of Appeals		9,500	3,620	9,000

Measures of Activity	2012	2013	2014
Public Hearings	26	12	16

**TOWN OF DRACUT
FY2016 BUDGET
For the Year Ended June 30, 2016**

Building Maintenance

Maintenance expenses associated with the up-keep of the Town Hall are provided through this account. Included are funds for energy supplies (electricity and gas), non-energy utilities (water and sewer) central duplicating, maintenance materials, postage and telephone expenses. This account also covers the maintenance of Veteran's and Dillon McAnespie bathrooms.

DEPT	ACCOUNT NAME	ACCOUNT #	FY15 BUDGET	FY15 EST. EXPEND.	FY16 PROPOSED
196	Bldg Maint Payroll	01.196.5110	74,050	74,050	76,000
196	Bldg Maint Part Time Payroll	01.196.5120	1,000	1,000	1,000
	Personnel Services		75,050	75,050	77,000
196	Bldg Maint Electricity	01.196.5210	19,000	19,000	19,000
196	Bldg Maint Heating Gas	01.196.5212	16,000	16,000	16,000
196	Bldg Maint Water Charges	01.196.5230	1,500	1,500	1,500
196	Bldg Maint Sewer Charges	01.196.5231	2,000	2,000	2,000
196	Bldg Maint Service Contracts	01.196.5241	4,000	5,095	5,500
196	Bldg Maint Equipment Rental	01.196.5271	16,000	15,000	16,000
196	Bldg Maint Custodial & Housekeeping	01.196.5291	2,000	2,000	2,000
	Purchase of Services		60,500	60,595	62,000
196	Bldg Maint Telephone	01.196.5340	25,000	40,000	40,000
196	Bldg Maint Postage	01.196.5341	-	25,000	25,000
196	Professional Services	01.196.5380	-	-	25,000
	Professional & Technical Services		25,000	65,000	90,000
196	Bldg Maint	01.196.5423	5,000	5,000	5,000
196	Custodial Supplies	01.196.5430	8,000	8,000	8,000
196	Safety Equipment Supplies	01.196.5432	2,500	2,500	2,500
196	Equipment Maintenance Supplies	01.196.5433	1,500	1,500	1,500
196	Grounds Maintenance Supplies	01.196.5460	600	600	600
196	Building Maintenance Supplies	01.196.5531	650	650	650
	Supplies & Maintenance		18,250	18,250	18,250
196	Bldg Maint Mileage Reimbursement	01.196.5712	1,000	1,000	1,000
196	Bldg Maint Miscellaneous	01.196.5797	100	100	100
	Other Charges & Expenses		1,100	1,100	1,100
196	Bldg Maint Building Improvements	01.196.5840	15,000	15,000	15,000
	Capital Outlay		15,000	15,000	15,000
	Total Building Maintenance		194,900	234,995	263,350

**TOWN OF DRACUT
FY2016 BUDGET
For the Year Ended June 30, 2016**

Town Insurance

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

DEPT	ACCOUNT NAME	ACCOUNT #	FY15 BUDGET	FY15 EST. EXPEND.	FY16 PROPOSED
197	Town Insurance Insurance Premiums	01.197.5740	475,000	400,000	450,000
Total Town Insurance			475,000	400,000	450,000

Comments:

Through this account the funds are provided for those insurance coverages commonly referred to as casualty insurance. The following coverages are provided: Automobile (Fleet) Insurance; Police Liability; General Liability and Fire Coverage; Accidental Disability (Fire Dept.); Boiler (Pressure Vessel); Non-group Life Insurance; Fidelity Bonds; Police Medical (self-insured); Public Official Liability; and for deductibles when it is necessary to follow through on claims.

**TOWN OF DRACUT
FY2016 BUDGET
For the Year Ended June 30, 2016**

Permanent Building Committee

Provided for in the Town 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 Capital Improvement Fund.

DEPT	ACCOUNT NAME	ACCOUNT #	FY15 BUDGET	FY15 EST. EXPEND.	FY16 PROPOSED
198	PBC Advertising	01.198.5301	100	100	100
198	PBC Postage	01.198.5341	100	100	-
	Purchase of Services		200	200	100
198	PBC Office Supplies	01.198.5420	200	100	200
	Supplies and Maintenance		200	100	200
	Total Permanent Building Committee		400	300	300

Special Objective for new fiscal year:

Initiate and/or complete those projects/activities identified and funded in the Capital Improvement Plan which fall under the purview of the Committee: including the Senior High School, Town Hall and most recently Monahan Field bathroom facility.

Comments:

Established by the Town Charter, the Permanent Building Committee is charged with responsibility for the construction, reconstruction and/or renovation of all Town-owned buildings. Through this account funds are provided for nominal committee expenses, not chargeable to a particular project or undertaking, or absorbed in other accounts.

**TOWN OF DRACUT
FY2016 BUDGET
For the Year Ended June 30, 2016**

Police Department

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

DEPT	ACCOUNT NAME	ACCOUNT #	FY15 BUDGET	FY15 EST. EXPEND.	FY16 PROPOSED
210	Police Payroll	01.210.5110	3,292,550	3,452,000	3,409,001
210	Police Part Time Payroll	01.210.5120	70,000	70,000	70,000
210	Police Longevity	01.210.5140	5,125	4,000	4,000
210	Police Wage Buy-Back	01.210.5151	-	-	-
210	Police Uniform Allowance	01.210.5190	51,200	51,200	51,200
	Personnel Services		3,478,875	3,637,200	3,594,201
210	Police Electricity	01.210.5210	60,000	60,000	60,000
210	Police Heating Gas	01.210.5212	15,000	15,000	15,000
210	Police Water Charges	01.210.5230	1,200	1,200	1,200
210	Police Sewer Charges	01.210.5231	1,000	1,000	1,000
210	Police R & M - Auto/Truck	01.210.5240	34,000	34,000	34,000
210	Police Service Contracts	01.210.5241	19,700	19,700	19,700
210	Police Radio Rental & Maintenance	01.210.5272	10,000	10,000	10,000
210	Police Custodial & Housekeeping	01.210.5291	3,000	3,000	3,000
210	Police Other Purchased Services	01.210.5299	10,000	10,000	10,000
	Purchase of Services		153,900	153,900	153,900
210	Police Employee Training	01.210.5306	10,000	10,000	10,000
210	Police Telephone	01.210.5340	25,600	20,000	25,600
210	Police Postage	01.210.5341	900	900	900
210	Police Printing & Binding	01.210.5342	1,600	1,600	1,600
210	Police Laundry & Dry Cleaning	01.210.5391	600	600	600
	Professional & Technical		38,700	33,100	38,700

**TOWN OF DRACUT
FY2016 BUDGET
For the Year Ended June 30, 2016**

Police Department Continued

DEPT	ACCOUNT NAME	ACCOUNT #	FY15 BUDGET	FY15 EST. EXPEND.	FY16 PROPOSED
210	Police Office Supplies	01.210.5420	1,500	3,600	1,500
210	Police Computer Supplies	01.210.5421	10,000	8,000	10,000
210	Police Duplicating Supplies	01.210.5423	1,000	1,000	1,000
210	Police Building R & M Supplies	01.210.5430	12,000	12,000	12,000
210	Police R & M - Equipment	01.210.5433	8,000	8,000	8,000
210	Police Medical Supplies	01.210.5501	800	800	800
210	Police Uniforms & Assessories	01.210.5585	8,000	8,000	8,000
	Supplies & Maintenance		41,300	41,400	41,300
210	Police Mileage Reimbursement	01.210.5712	500	500	500
210	Police Dues & Publications	01.210.5730	5,500	5,500	5,500
210	Police Miscellaneous	01.210.5797	300	300	300
210	Police Criminal ID	01.210.5799	500	500	500
	Other Charges & Expenses		6,800	6,800	6,800
210	Police Machinery & Equipment	01.210.5884	70,000	81,000	70,000
	Capital Outlay		70,000	81,000	70,000
Total Police Department			3,789,575	3,953,400	3,904,901

Personnel Census	
Chief	1
Deputy	1
Lieutenants (5)	5
Sergeants (6)	6
Patrolman (25)	25
Dispatchers (4)	4
Secretary	1
Custodian(1)	1
Crossing Guards (4)	4
Part-time: Dispatchers; Clerks;Custodian	n/a

**TOWN OF DRACUT
FY2016 BUDGET
For the Year Ended June 30, 2016**

Police Department Continued

Measures of Activity	2012	2013	2014
Rape/Assaults	15	106	n/a
Assaults	82	See Above	134
Breaks	154	132	102
Larceny	295	345	438
M/V Theft	46	29	35
Robbery (armed & unarmed)	7	12	8
Arrests/Complaints	322	538	386
Stolen M/V's Recovered	41	8	8
Missing Persons Reports	60	54	56
M/V Breaks	235	293	262
Calls for Service	20,987	21,364	21,613

**TOWN OF DRACUT
FY2016 BUDGET
For the Year Ended June 30, 2016**

Fire Department

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 service, 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.

DEPT	ACCOUNT NAME	ACCOUNT #	FY15 BUDGET	FY15 EST. EXPEND.	FY16 PROPOSED
220	Fire Payroll	01.220.5110	2,870,656	2,870,656	2,896,817
220	Fire Part Time Payroll	01.220.5120	2,000	2,000	2,000
220	Fire Longevity	01.220.5140	8,000	8,580	4,875
220	Fire Wage Buy-Back	01.220.5151	-	98,496	-
220	Fire Uniform Allowance	01.220.5190	20,500	20,500	20,500
	Personnel Services		2,901,156	3,000,232	2,924,192
220	Fire Electricity	01.220.5210	23,000	23,000	26,680
220	Fire Heating Gas	01.220.5212	25,000	25,000	25,000
220	Fire Water Charge	01.220.5230	1,500	1,500	1,500
220	Fire Sewer Charges	01.220.5231	2,000	2,000	2,000
220	Fire R & M - Auto/Truck	01.220.5240	45,000	45,000	50,000
220	Fire Service Contracts	01.220.5241	11,000	11,000	11,500
220	Fire Radio Rental & Maintenance	01.220.5272	23,000	23,000	23,000
220	Fire Custodial & Housekeeping	01.220.5291	3,100	3,500	3,500
	Purchase of Services		133,600	134,000	143,180
220	Fire Employee Training	01.220.5306	10,000	10,000	10,000
220	Fire Other Professional Fees	01.220.5312	300	300	300
220	Fire Telephone	01.220.5340	13,000	13,000	13,500
220	Fire Postage	01.220.5341	300	300	300
220	Fire Laundry & Dry Cleaning	01.220.5391	100	100	100
	Professional & Technical		23,700	23,700	24,200
220	Fire Office Supplies	01.220.5420	1,500	2,000	2,200
220	Fire Computer Supplies	01.220.5421	3,000	4,000	4,500
220	Fire Duplicating Supplies	01.220.5423	300	300	300
220	Fire Custodial Supplies	01.220.5430	20,000	20,000	20,000
220	Fire R & M - Equipment	01.220.5433	11,000	11,000	11,000

**TOWN OF DRACUT
FY2016 BUDGET
For the Year Ended June 30, 2016**

Fire Department Continued

DEPT	ACCOUNT NAME	ACCOUNT #	FY15 BUDGET	FY15 EST. EXPEND.	FY16 PROPOSED
220	Fire Vehicle - Fuel	01.220.5481	2,000	2,000	2,000
220	Fire Medical Supplies	01.220.5501	2,000	2,000	2,300
220	Fire Fire Fighting Supplies	01.220.5580	15,000	15,000	15,000
220	Fire Uniforms & Assessories	01.220.5585	24,000	24,000	26,000
	Supplies & Maintenance		78,800	80,300	83,300
220	Fire In-State Travel	01.220.5710	1,500	1,500	1,500
220	Fire Dues & Publications	01.220.5730	3,000	3,000	3,550
220	Fire Miscellaneous	01.220.5797	300	300	300
220	Fire Criminal ID	01.220.5799	200	200	200
	Other Charges & Expenses		5,000	5,000	5,550
220	Fire Machinery & Equipment	01.220.5884	5,000	5,000	5,000
	Capital Outlay		5,000	5,000	5,000
220	Stabilization Trans for Equip Repla	01.220.5966	107,500	107,500	107,500
	Transfers		107,500	107,500	107,500
Total Fire Department			3,254,756	3,355,732	3,292,922

Measures of Activity	2012	2013	2014
Fires	99	82	69
Eruption/Explosion (no fire)	4	2	1
Rescue & EMS	2,007	2,324	2,182
Hazardous Conditions (no fire)	157	139	152
Service Call	387	383	373
Good Intent Call	59	79	64
False Alarm or False Call	489	591	546
Severe Weather & Natural Disaster	7	-	2
Special Type	6	50	5
Permits Issued	229	198	150
Inspections Conducted	975	1,042	1,015
Certificate of Compliance	306	323	223

**TOWN OF DRACUT
FY2016 BUDGET
For the Year Ended June 30, 2016**

Fire Department Continued

Personnel Census	
Chief	1
Deputy	2
Captains	4
Lieutenants	7
Fire Fighters	28
Secretary	1
Total	43

Comments:

In addition to Fire Department operating expenses, this account also includes funds for the maintenance of the three station buildings owned by the Town.

For FY16, this budgetary account includes a continuing fund transfer to the Stabilization Fund. The purpose of the transfer is to be in a position to have funding available for replacement of Fire Department equipment when required.

This procedure was recommended by the Capital Planning Committee and is consistent with the proposed Capital Improvement Program.

**TOWN OF DRACUT
FY2016 BUDGET
For the Year Ended June 30, 2016**

Building Department

Building Inspection and Zoning Enforcement are provided by the Town Building Inspector. This department also provides secretarial services for the Plumbing, Gas and Electrical Inspectors.

DEPT	ACCOUNT NAME	ACCOUNT #	FY15 BUDGET	FY15 EST. EXPEND.	FY16 PROPOSED
241	Building Payroll	01.241.5110	115,321	115,321	119,478
241	Building Part Time Payroll	01.241.5120	24,800	24,800	24,800
241	Building Longevity	01.241.5140	750	750	750
241	Uniform Allowance	01.241.5190	-	-	500
	Personnel Services		140,871	140,871	145,528
241	Building Demolition	01.241.5303	1,000	-	1,000
241	Building Employee Training	01.241.5306	400	400	400
241	Building Telephone	01.241.5340	1,000	1,000	-
241	Building Postage	01.241.5341	550	400	-
	Purchase of Services		2,950	1,800	1,400
241	Building Office Supplies	01.241.5420	2,300	5,000	2,300
241	Building Computer Supplies	01.241.5421	1,000	1,000	-
	Supplies & Maintenance		3,300	6,000	2,300
241	Building In-State Travel	01.241.5710	200	200	200
241	Building Mileage Reimbursement	01.241.5712	3,000	3,000	3,000
241	Building Dues & Publications	01.241.5730	400	400	400
	Other Charges & Expenses		3,600	3,600	3,600
Total Building Department			150,721	152,271	152,828
Measures of Activity		2012	2013	2014	
Permits Issued:					
	One Family	41	49	40	
	Duplex	-	-	5	
	Mult-family (units)	-	2	-	
	Additions	33	28	30	
	Misc. Permits	734	659	810	
	Commercial/Industrial	44	28	41	
	School Renovations	1	2	-	
	Occupancy Permits	-	3	-	
	Sheet Metal	73	43	31	
	Trench	-	3	-	

**TOWN OF DRACUT
FY2016 BUDGET
For the Year Ended June 30, 2016**

Plumbing & Gas

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.

DEPT	ACCOUNT NAME	ACCOUNT #	FY15 BUDGET	FY15 EST. EXPEND.	FY16 PROPOSED
242	Plumbing & Gas Part Time Payroll	01.242.5120	27,000	27,000	28,000
242	Uniform Allowance	01.242.5190	-	-	200
	Personnel Services		27,000	27,000	28,200
242	Plumbing & Gas Employee Training	01.242.5306	100	100	600
242	Plumbing & Gas Telephone	01.242.5340	150	150	-
242	Plumbing & Gas Postage	01.242.5341	-	-	-
	Professional & Technical		250	250	600
242	Plumbing & Gas Office Supplies	01.242.5420	400	400	400
	Supplies & Maintenance		400	400	400
242	Plumbing & Gas Mileage Reimbursemen	01.242.5712	1,700	1,700	1,700
242	Plumbing & Gas Dues & Publications	01.242.5730	100	100	100
	Other Charges & Expenses		1,800	1,800	1,800
	Total Plumbing and Gas		29,450	29,450	31,000

Measures of Activity	2012	2013	2014
Permits Issued:			
Plumbing	363	334	387
Gas	424	356	429

**TOWN OF DRACUT
FY2016 BUDGET
For the Year Ended June 30, 2016**

Sealer of Weights & Measurements

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.

DEPT	ACCOUNT NAME	ACCOUNT #	FY15 BUDGET	FY15 EST. EXPEND.	FY16 PROPOSED
244	Sealer of Weights Service Contract	01.244.5241	6,000	6,000	6,000
Total Sealer of Weights & Measures			6,000	6,000	6,000

Measures of Activity	2012	2013	2014
Inspected and Sealed:			
Scales	74	80	77
Gas Pumps	107	113	111

**TOWN OF DRACUT
FY2016 BUDGET
For the Year Ended June 30, 2016**

Wiring

Operating from the Building Department in Town Hall, the Town employs a part-time Electrical Inspector for this protective service. Salary and associated office expenses are included in the account.

DEPT	ACCOUNT NAME	ACCOUNT #	FY15 BUDGET	FY15 EST. EXPEND.	FY16 PROPOSED
245	Wiring Part Time Payroll	01.245.5120	30,500	30,500	31,800
245	Uniform Allowance	01.245.5190	-	-	200
	Personnel Services		30,500	30,500	32,000
245	Wiring Employee Training	01.245.5306	225	225	225
245	Wiring Telephone	01.245.5340	250	250	-
	Professional & Technical		475	475	225
245	Wiring Office Supplies	01.245.5420	300	300	300
	Supplies & Maintenance		300	300	300
245	Wiring Mileage Reimbursement	01.245.5712	1,500	1,500	1,500
245	Wiring Dues & Publications	01.245.5730	100	100	100
	Other Charges & Expenses		1,600	1,600	1,600
	Total Wiring Department		32,875	32,875	34,125

Measures of Activity	2012	2013	2014
Permit Issued	577	566	663

**TOWN OF DRACUT
FY2016 BUDGET
For the Year Ended June 30, 2016**

Emergency Management

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.

DEPT	ACCOUNT NAME	ACCOUNT #	FY15 BUDGET	FY15 EST. EXPEND.	FY16 PROPOSED
291	Emergency Mgnt Part Time Payroll	01.291.5120	2,500	2,500	2,600
	Personnel Services		2,500	2,500	2,600
291	Emergency Mgnt Service Contracts	01.291.5241	24,650	24,650	37,150
291	Emergency Mgnt Equipment Rental	01.291.5271	200	200	200
	Purchase of Services		24,850	24,850	37,350
291	Emergency Mgnt Employee Training	01.291.5306	200	200	200
	Professional & Technical		200	200	200
291	Emergency Mgnt Office Supplies	01.291.5420	100	100	100
291	Emergency Mgnt Computer Supplies	01.291.5421	100	100	100
291	Emergency Mgnt Medical Supplies	01.291.5501	100	100	100
291	Emergency Mgnt Small Tools & Suppli	01.291.5583	100	100	100
	Supplies & Maintenance		400	400	400
291	Emergency Mgnt Mileage Reimbursemen	01.291.5712	100	100	100
291	Emergency Mgnt Dues & Publications	01.291.5730	50	50	65
291	Emergency Mgnt Miscellaneous	01.291.5797	-	-	-
	Other Charges & Expenses		150	150	165
Total Emergency Management			28,100	28,100	40,715

Comments:

In FY2015 the Town embarked on a program to replace microwave equipment, the increase in Service Contracts recognizes this commitment.

**TOWN OF DRACUT
FY2016 BUDGET
For the Year Ended June 30, 2016**

Animal Control

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.

DEPT	ACCOUNT NAME	ACCOUNT #	FY15 BUDGET	FY15 EST. EXPEND.	FY16 PROPOSED
292	Animal Ctrl Payroll	01.292.5110	40,700	40,700	41,700
292	Animal Ctrl part Time Payroll	01.292.5120	8,300	8,300	8,300
292	Animal Ctrl Uniform Allowance	01.292.5190	500	500	500
	Personnel Services		49,500	49,500	50,500
292	Animal Ctrl R & M - Auto/Truck	01.292.5240	1,000	1,000	1,000
292	Animal Ctrl Service Contracts	01.292.5241	6,000	6,000	6,000
292	Animal Ctrl Radio Rental & Maintena	01.292.5272	150	150	150
	Purchase of Services		7,150	7,150	7,150
292	Animal Ctrl Advertising	01.292.5301	50	50	50
292	Animal Ctrl Employee Training	01.292.5306	300	300	300
292	Animal Control Telephone	01.292.5340	900	900	900
292	Animal Ctrl Postage	01.292.5341	350	350	350
	Purchase of Services		1,600	1,600	1,600
292	Animal Ctrl Office Supplies	01.292.5420	400	400	400
292	Animal Ctrl Computer Supplies	01.292.5421	400	400	400
292	Animal Ctrl Small Tools & Supplies	01.292.5583	400	400	400
	Supplies & Maintenance		1,200	1,200	1,200
292	Animal Ctrl Dues & Publications	01.292.5730	50	50	50
	Other Charges & Expenses		50	50	50
	Total Animal Control		59,500	59,500	60,500

TOWN OF DRACUT
FY2016 BUDGET
For the Year Ended June 30, 2016

Animal Control Continued

Measures of Activity	2012	2013	2014
Licensed Dogs	1801	1816	1760
Calls for Service	2162	2130	2039
Bites Investigated (cats & dogs)	15	16	29
Rabies Clinic (Vaccinations)	216	158	162
Animals Placed in Kennel:			
Dogs	47	61	57
Cats	17	16	7
Others	9	4	1
Animals sent to State Lab for testing	14	2	6
Barking Dog Hearings	0	0	0
Violations/Notices Issued	836	765	787
Barn Inspections	22	29	30
Injured/Orphaned Wildlife	32	26	8

**TOWN OF DRACUT
FY2016 BUDGET
For the Year Ended June 30, 2016**

Education

In 1993 the Massachusetts State Legislature enacted wide-ranging new legislations governing the funding and operation of in the Commonwealth. Commonly referred to as the Education Reform Act, this legislation establishes net school funding levels that must be met by municipalities as a condition for receiving expanded state aid. Individual funding levels are established for local public schools and regional schools. Minimum net school funding levels are established by the State Department of Education and are a function of direct school appropriations as reflected in these accounts and indirect costs which are reflected in several other accounts in this document (i.e. insurance, pensions, etc.) but are exclusive of school transportation, fixed assets and community service costs. Funding for excludable costs are identified as a separate appropriation.

300 Dracut Public Schools

Funds are included in this account for the lump sum Town appropriation for the operation of all Dracut Town Schools based upon the Legislative requirements of the Education Reform Act.

301 Greater Lowell Technical High School Assessment

Along with Lowell, Tyngsboro and Dunstable, Dracut is a participant in the Regional Technical High School. Through this account the Town provides its share of the assessment which is a percentage of the School's budget based upon enrollment from the Town and the funding requirements of the Education Reform Act in December 2012.

303 Essex Agricultural Technical High School

The Town of Dracut is not a member of this Regional School District but students that reside in Dracut may attend this school and enroll in programs in areas that are not offered by the Dracut School District or GLTHS.

DEPT	ACCOUNT NAME	ACCOUNT #	FY15 BUDGET	FY15 EST. EXPEND.	FY16 PROPOSED
300	Education - DPS - NSS	01.300.5799	27,700,000	27,700,000	27,700,000
300	Education DPS - Excludables	01.300.5800	1,800,000	1,866,096	1,866,096
301	GLTHS - Assessment	01.301.5321	3,792,487	3,792,487	3,792,487
301	GLTHS - Non-Net Assessment	01.301.5330	151,484	85,388	85,388
303	Essex Aggie - Assessment	01.303.5322	242,168	210,000	242,168
303	Essex Aggie Non-Net Assessment	01.303.5331	-	-	-
Total Education			33,686,139	33,653,971	33,686,139

**TOWN OF DRACUT
FY2016 BUDGET
For the Year Ended June 30, 2016**

Education Continued

Under the provisions of the Education Reform Act, expenditures for community service, transportation, and fixed assets are considered excludable from net minimum school spending, known as "Net School Spending Requirement".

Below is a summary of the Dracut Public School Net School Spending Analysis:

	2013/14 (Actual)	2014/15 (Estimated)	Enrollments: GLTHS		
			Fiscal Year	# Students	Assessment
Net School Spending Required	\$ 37,791,011	\$ 37,982,556	2001	295	\$ 1,541,576
			2002	292	\$ 1,518,751
Appropriation Provided	27,190,000	27,700,000	2003	292	\$ 1,555,093
Life/Health Insurance	6,767,895	6,505,557	2004	302	\$ 1,711,201
Reitirement/Pension	1,284,897	1,367,010	2005	290	\$ 1,839,163
FICA Match/Unemployment	447,450	447,450	2006	305	\$ 1,926,673
Casualty Insurance/W-C	385,867	443,971	2007	312	\$ 2,135,505
Solid Waste	305,662	267,209	2008	305	\$ 2,169,786
Snow & Ice Removal	78,319	45,040	2009	325	\$ 2,364,520
Administration	66,092	68,147	2010	346	\$ 2,447,544
Assessments (Choice/Charter, etc.)	1,390,797	1,626,534	2011	386	\$ 2,901,459
Total Provided	\$ 37,916,979	\$ 38,470,918	2012	441	\$ 3,306,854
			2013	445	\$ 3,463,552
Excess Provided	\$ 125,968	\$ 488,362	2014	447	\$ 3,612,786
			2015	467	\$ 3,877,875

**TOWN OF DRACUT
FY2016 BUDGET
For the Year Ended June 30, 2016**

Public Works

Public Works Personnel Census	
Engineering	
Town Engineer	1
Draftsman	1
Secretary	1
Administration	
Director	1
Secretary	1
Highway Division	
Foremen	2
Special Equipment Operators	2
Equipment Operators	1
Mason	1
Asphalt Raker	1
Truck Drivers	4
Laborers	6
Vehicle Maintenance	
Foreman	1
Mechanics	2
Tree/Park Division	
General Foreman	1
Truck Driver	1
Laborers	2
Total	29

**TOWN OF DRACUT
FY2016 BUDGET
For the Year Ended June 30, 2016**

Engineering Department

A full-time Town Engineer directs the activities of the department. The Engineering 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 Draftsman and a Secretary who also serves as Secretary to the Planning Board.

DEPT	ACCOUNT NAME	ACCOUNT #	FY15 BUDGET	FY15 EST. EXPEND.	FY16 PROPOSED
410	Engineering Payroll	01.410.5110	171,285	171,285	176,167
410	Engineering Longevity	01.410.5140	850	850	900
	Personnel Services		172,135	172,135	177,067
410	Engineering Service Contracts	01.410.5241	11,000	11,000	11,000
	Purchase of Services		11,000	11,000	11,000
410	Engineering Advertising	01.410.5301	150	150	150
410	Engineering Employee Training	01.410.5306	800	800	800
410	Engineering Telephone	01.410.5340	1,200	1,200	-
410	Engineering Postage	01.410.5341	200	200	-
410	Engineering Printing & Binding	01.410.5342	1,000	-	1,000
	Professional & Technical		3,350	2,350	1,950
410	Engineering Office Supplies	01.410.5420	900	900	900
410	Engineering Computer Supplies	01.410.5421	1,200	1,200	-
410	Engineering Duplicating Supplies	01.410.5423	800	800	1,000
410	Engineering R & M - Equipment	01.410.5433	750	750	750
410	Engineering Engineering Supplies	01.410.5530	600	600	600
410	Engineering Small Tools & Supplies	01.410.5583	200	200	200
	Supplies & Maintenance		4,450	4,450	3,450
410	Engineering Auto Allowance	01.410.5712	2,500	2,000	2,000
410	Engineering Dues & Publications	01.410.5730	200	200	200
	Other Charges & Expenses		2,700	2,200	2,200
410	Engineering Machinery & Equipment	01.410.5884	1,000	8,032	1,000
	Capital Outlay		1,000	8,032	1,000
	Total Engineering		194,635	200,167	196,667

TOWN OF DRACUT
FY2016 BUDGET
For the Year Ended June 30, 2016

Engineering Continued

Measures of Activity	2012	2013	2014
Bonds Established	0	2	2
Field Surveys	20	26	19
Street Opening Permits	0	1	1
Field Inspections	100	81	78
Plan Review/Map Updates	47	42	31
Plans Recorded	10	14	8
Special Permits	11	9	14
House Numbers Assigned	12	14	40
Drain Insaller Licenses	1	0	1
GIS			
Parcels Added to Database	215	280	160
Roadway Miles Added	0	1	1.2
Parcels Revised/Dimensioned	55	380	150
GIS Plans Created			40

TOWN OF DRACUT
FY2016 BUDGET
For the Year Ended June 30, 2016

Public Works Administration

The Public Works Director provides direction, supervision and administrative support to the operating activities of many divisions including: Hwy. Const. and Maint; Snow & Ice Removal; Street Lighting; Public Works Annex; Tree Div.; Vehicle Maint.; Solid Waste and the Cemetery Department. Some activities also include the Water, Sewer and Special Purpose Funds. Included in this account are the salaries and related expenses for this position and secretarial support, as well as maintenance and upkeep costs for the Highway Garage and compound located at the Dillon Center. The Public Works Director also has collateral duties as Chairman of the Sewer Commission.

DEPT	ACCOUNT NAME	ACCOUNT #	FY15 BUDGET	FY15 EST. EXPEND.	FY16 PROPOSED
420	Public Works Payroll	01.420.5110	149,522	151,000	151,000
420	Public Works Part Time Payroll	01.420.5120	12,000	12,000	12,000
420	Public Works Longevity	01.420.5140	1,125	1,125	1,125
	Personnel Services		162,647	164,125	164,125
420	Public Works Electricity	01.420.5210	13,000	12,500	13,000
420	Public Works Heating Gas	01.420.5212	12,500	11,500	12,500
420	Public Works Water Charges	01.420.5230	900	850	900
420	Public Works Sewer Charges	01.420.5231	1,000	850	1,000
420	Service Contracts-PW Admin Purchase	01.420.5241	1,500	1,400	1,500
420	Public Works Property Rental	01.420.5270	1,200	1,200	1,200
420	Public Works Custodial & Housekeepi	01.420.5291	2,500	2,200	2,500
	Purchase of Services		32,600	30,500	32,600
420	Public Works Advertising	01.420.5301	2,000	1,500	2,000
420	Public Works Employee Training	01.420.5306	350	350	350
420	Public Works Telephone	01.420.5340	2,900	2,700	2,900
420	Public Works Postage	01.420.5341	500	425	500
	Professional & Technical		5,750	4,975	5,750
420	Public Works Office Supplies	01.420.5420	3,000	3,000	3,000
420	Public Works Computer Supplies	01.420.5421	500	500	500
420	Public Works Duplicating Supplies	01.420.5423	550	400	550
420	Public Works Building Maintenance	01.420.5430	6,500	6,500	6,500
	Supplies & Maintenance		10,550	10,400	10,550
420	Public Works Dues & Publications	01.420.5730	425	425	425
	Other Charges & Expenses		425	425	425
420	Public Works Machinery & Equipment	01.420.5884	2,500	2,400	2,500
	Capital Outlay		2,500	2,400	2,500
	Total Public Works		214,472	212,825	215,950

**TOWN OF DRACUT
FY2016 BUDGET
For the Year Ended June 30, 2016**

Highway Maintenance

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.

DEPT	ACCOUNT NAME	ACCOUNT #	FY15 BUDGET	FY15 EST. EXPEND.	FY16 PROPOSED
421	Highway Maint Payroll	01.421.5110	782,002	765,906	793,264
421	Highway Maint Longevity	01.421.5140	13,200	10,100	9,950
421	Highway Maint Wage Buy-Back	01.421.5151	-	1,318	-
	Personnel Services		795,202	777,324	803,214
421	Highway Maint Service Contracts	01.421.5241	77,000	77,000	77,000
421	Highway Maint Equipment Rental	01.421.5271	6,000	6,000	6,000
421	Highway Maint Radio Rental & Mainte	01.421.5272	2,800	2,000	2,800
	Purchase of Services		85,800	85,000	85,800
421	Highway Maint Employee Training	01.421.5306	400	400	400
421	Highway Maint Other Professional Fe	01.421.5312	20,750	2,000	20,750
421	Highway Maint Maint Materials	01.421.5431	-	-	-
	Professional & Technical		21,150	2,400	21,150
421	Highway Maint R & M - Equipment	01.421.5433	2,000	2,000	2,000
421	Highway Maint Maint Materials	01.421.5533	185,000	180,000	185,000
421	Highway Maint Small Tools & Supplie	01.421.5583	7,500	4,000	7,500
421	Highway Maint Uniforms & Assessorie	01.421.5585	7,000	6,500	7,000
	Supplies & Maintenance		201,500	192,500	201,500
421	Highway Maint Miscellaneous	01.421.5797	100	-	100
	Other Charges & Expenses		100	-	100
421	Highway Maint Traffic Control & Sur	01.421.5801	13,000	11,000	13,000
421	Highway Maint Other Improvements	01.421.5856	7,000	5,000	7,000
	Capital Outlay		20,000	16,000	20,000
	Total Highway Maintenance		1,123,752	1,073,224	1,131,764

**TOWN OF DRACUT
FY2016 BUDGET
For the Year Ended June 30, 2016**

Highway Maintenance Continued

Measures of Activity	2012	2013	2014
Street Mileage	153	153	153
Stree Repaving (tonnage)	1,320	1,145	602
Sidwalk Sweeping/Maint.(l.f.)	44,175	46,175	46,175
Crack Sealing (l.f.)	24,885	-	16,750
Street Sweeping (lane miles)	326	326	326
Drainage Structures Build (new)	13	21	28
Drainage Pipe Insalled (new)	1,471	1,746	694
Traffic Lines Painted(l.f.)	578,812	491,287	465,909
Crosswalks Painted (l.f.)	28,094	36,994	39,494
Stop Lines Painted (l.f.)	3,680	3,209	2,890
Catch Basis/Manholes Cleaned	3,605	-	3,704
Catch Basins/Manholes Repaired	22	38	41
Traffic Signs Installed	20	55	149
Street Name Signs Repaired	97	44	43
Street Opening Permits Issued	161	155	139
Value of Permit Fees	\$ 3,000	\$ 3,650	\$ 2,250

**TOWN OF DRACUT
FY2016 BUDGET
For the Year Ended June 30, 2016**

Snow and Ice

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.

DEPT	ACCOUNT NAME	ACCOUNT #	FY15 BUDGET	FY15 EST. EXPEND.	FY16 PROPOSED
423	Snow & Ice Payroll	01.423.5110	125,000	125,000	125,000
	Personnel Services		125,000	125,000	125,000
423	Snow & Ice Service Contracts	01.423.5241	1,400	1,400	1,400
423	Snow & Ice Equipment Rental	01.423.5271	175,000	175,000	175,000
	Purchase of Services		176,400	176,400	176,400
423	Snow & Ice R & M - Equipment	01.423.5433	30,000	30,000	30,000
423	Snow & Ice Chemicals	01.423.5531	160,000	160,000	160,000
423	Snow & Ice Maint Materials	01.423.5533	40,000	40,000	40,000
	Supplies and Maintenance		230,000	230,000	230,000
423	Snow & Ice Machinery & Equipment	01.423.5884	31,600	31,600	31,600
	Capital Outlay		31,600	31,600	31,600
	Total Snow & Ice		563,000	563,000	563,000

Measures of Activity	2012	2013	2014
Bulk Sand Purchased (tons)	-	210	880
Bulk Salt Purchased (tons)	4,422	4,569	5,825
Liquid "Delce" Purchased	4,996	7,238	15,304
Plowable Storms	3	6	8
Sanding/Salting Callouts	11	28	34
Municipal Lots Plowed(non-school)	17	17	17
School Lots	9	9	9
Annual Snowfall (inches)	17	72	67

Comments:

Massachusetts law allows deficit spending in a municipal budget for snow and ice control activities. The only constraints being that the municipality has not specifically cut or reduced its appropriations for the purpose of relying on deficit spending and that any actual deficit incurred be first made up out of the succeeding year's appropriation. This has resulted in the Town budgeting low and well below actual expenditures.

**TOWN OF DRACUT
FY2016 BUDGET
For the Year Ended June 30, 2016**

Snow and Ice Continued

Predicting the mildness or severity of a winter season 12-18 months in advance is very difficult, if not impossible. Thus, the ability to incur a deficit has benefitted the Town in its ability to meet its service obligations. However, this has impinged on budgets in that, fairly large deficits have had to be made up each year. As the chart below shows, most fiscal years noted have experienced a deficit.

Fiscal Year	(Deficit)/Surplus
2004/05	\$ (353,448)
2005/06	\$ (88,262)
2006/07	\$ (47,479)
2007/08	\$ (460,704)
2008/09	\$ (515,193)
2009/10	\$ (166,724)
2010/11	\$ (422,952)
2011/12	\$ 12,244
2012/13	\$ (236,901)
2013/14	\$ (440,593)

**TOWN OF DRACUT
FY2016 BUDGET
For the Year Ended June 30, 2016**

Street Lighting

Costs for street lighting throughout the Town are accounted for in this budgetary account. Streetlights are "rented" from Massachusetts Electric, a monthly charge based upon the size and type of fixture and energy is supplied via a bulk procurement contract. The predominant town streetlight is a small sodium vapor, although there are some mercury vapor and incandescent lights in the system.

DEPT	ACCOUNT NAME	ACCOUNT #	FY15 BUDGET	FY15 EST. EXPEND.	FY16 PROPOSED
424	Street Lighting Electricity	01.424.5210	169,000	169,000	169,000
	Purchase of Services		169,000	169,000	169,000
424	Street Lighting R & M - Equipment	01.424.5433	14,000	14,000	14,000
	Supplies & Maintenance		14,000	14,000	14,000
	Total Street Lighting		183,000	183,000	183,000

Measures of Activity (October)	2012	2013	2014
Type of Light			
Sodium Vapor			
50 Watt	1,389	1,389	1,417
70 Watt	11	11	11
100 Watt	74	74	78
250 Watt	30	31	34
400 Watt	8	8	9
Post Lights	33	33	33

**TOWN OF DRACUT
FY2016 BUDGET
For the Year Ended June 30, 2016**

Tree Department

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.

DEPT	ACCOUNT NAME	ACCOUNT #	FY15 BUDGET	FY15 EST. EXPEND.	FY16 PROPOSED
428	Tree Dept Payroll	01.428.5110	178,400	182,450	187,115
428	Tree Dept Longevity	01.428.5140	3,450	3,450	3,450
428	Tree Dept Wage Buy-Back	01.428.5151	-	-	-
	Personnel Services		181,850	185,900	190,565
428	Tree Dept Electricity	01.428.5210	400	300	1,350
428	Tree Dept Heating Gas	01.428.5212	1,000	100	4,700
	Tree Dept Water Charges	01.428.5230	-	-	300
428	Tree Dept Sewer Charges	01.428.5231	-	-	520
428	Tree Dept R & M - Auto/Truck	01.428.5240	5,500	5,500	5,500
428	Tree Dept Service Contracts	01.428.5241	10,000	8,500	10,000
	Tree Dept Radio Rental & Maint.	01.428.5272	-	-	500
	Purchase of Services		16,900	14,400	22,870
428	Tree Dept Employee Training	01.428.5306	250	250	250
428	Tree Dept Telephone	01.428.5340	75	-	275
	Professional & Technical		325	250	525
428	Tree Dept Custodial Supplies	01.428.5430	800	800	3,300
428	Tree Dept R & M - Equipment	01.428.5433	4,000	3,000	4,000
428	Tree Dept Vehicle - Fuel	01.428.5481	75	-	75
428	Tree Dept Chemicals	01.428.5531	1,600	1,500	1,600
428	Tree Dept Small Tools & Supplies	01.428.5532	2,300	2,300	2,300
428	Small Tools & Supplies-Tree Divisio	01.428.5583	-	-	-
428	Tree Dept Uniforms & Assessories	01.428.5585	1,400	1,400	1,750
	Supplies & Maintenance		10,175	9,000	13,025
428	Tree Dept Machinery & Equipment	01.428.5884	1,500	1,500	1,500
	Capital Outlay		1,500	1,500	1,500
428	Stabilization Trans for Equip Replac	01.428.5966	12,000	12,000	12,000
	Transfers		12,000	12,000	12,000
	Total Tree Department		222,750	223,050	240,485

TOWN OF DRACUT
FY2016 BUDGET
For the Year Ended June 30, 2016

Tree Department Continued

Measures of Activity	2012	2013	2014
Trees Removed	111	72	58
Trees Planted	13	3	3
Seedlings Distributed	100	100	100
Playgrounds Maintained	5	5	5
Baseball Diamonds Maintained	18	18	18
Parks Maintained	8	14	14
Parklettes Maintained	14	10	10
Public Grounds Maintained	10	8	8

**TOWN OF DRACUT
FY2016 BUDGET
For the Year Ended June 30, 2016**

Vehicle Maintenance

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.

DEPT	ACCOUNT NAME	ACCOUNT #	FY15 BUDGET	FY15 EST. EXPEND.	FY16 PROPOSED
429	Vehicle Maint Payroll	01.429.5110	149,200	152,725	155,779
429	Vehicle Maint Longevity	01.429.5140	2,600	2,600	2,600
	Personnel Services		151,800	155,325	158,379
429	Vehicle Maint R & M - Auto/Truck	01.429.5240	54,000	54,000	54,000
429	Vehicle Maint Service Contracts	01.429.5241	900	900	900
	Purchase of Services		54,900	54,900	54,900
429	Vehicle Maint Employee Training	01.429.5306	500	400	500
	Professional & Technical		500	400	500
429	Vehicle Maint R & M - Equipment	01.429.5433	3,300	2,500	3,300
429	Vehicle Maint Vehicle - Fuel	01.429.5481	230,000	230,000	230,000
429	Vehicle Maint Maintenance Materials	01.429.5533	700	400	700
429	Vehicle Maint Small Tools & Supplie	01.429.5583	7,300	7,300	7,300
429	Vehicle Maint Uniforms & Assessorie	01.429.5585	1,650	1,600	1,800
	Supplies & Maintenance		242,950	241,800	243,100
429	Vehicle Maint Miscellaneous	01.429.5797	100	100	100
	Other Charges & Expenses		100	100	100
429	Stabilization Trans for Equip. Repl	01.429.5966	118,000	118,000	118,000
	Transfers		118,000	118,000	118,000
	Total Vehicle Maintenance		568,250	570,525	574,979

Comments:

This account is for vehicle maintenance expenses performed by the Public Works Department on their own equipment, but also that of several other departments. Parts and materials costs for non-public works vehicles are charged to the departments requiring assistance, labor costs are provided through this account. One of the largest single expenses in this account is that for motor fuel products. Based upon usage this expense is allocated to Town Departments as follows:

**TOWN OF DRACUT
FY2016 BUDGET
For the Year Ended June 30, 2016**

Vehicle Maintenance Continued

Department	%FY12	%FY13	%FY14	Fiscal Year	# Gallons
Police Department	31	33	30.1	2003	84,409
Fire Department	10	11	10.3	2004	73,695
Public Works	34	32	34.5	2005	81,806
School Department	7	7	7	2006	78,233
Council on Aging	5	5	4.9	2007	76,431
Cemetery	0.5	0.5	0.1	2008	92,389
Housing Authority	3	2	2	2009	92,036
Sewer Department	0.5	0.5	0.4	2010	86,708
Dracut Water	9	9	9.8	2011	90,460
				2012	84,754
				2013	85,713
				2014	84,541

**TOWN OF DRACUT
FY2016 BUDGET
For the Year Ended June 30, 2016**

Solid Waste

Waste collection and disposal services are provided by the Town through a contract with a private hauler for collection and a North Andover energy plant for disposal. Beginning in FY11 the Town entered into a contract with the Covanta Plant 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 curbside pick-up, spring and fall compost material drop-off, and Christmas tree chipping are also carried out through this account.

DEPT	ACCOUNT NAME	ACCOUNT #	FY15 BUDGET	FY15 EST. EXPEND.	FY16 PROPOSED
433	Solid Waste Payroll	01.433.5120	8,000	8,000	8,000
	Personnel Services		8,000	8,000	8,000
433	Solid Waste Trash Collection	01.433.5292	1,911,000	1,911,000	1,914,500
	Purchase of Services		1,911,000	1,911,000	1,914,500
433	Solid Waste Other Professional Fees	01.433.5312	41,500	41,500	41,500
	Professional & Technical		41,500	41,500	41,500
433	Solid Waste Dues & Publications	01.433.5730	-	-	-
	Other Charges & Expenses		-	-	-
	Total Solid Waste		1,960,500	1,960,500	1,964,000

Measures of Activity	2012	2013	2014
Tonnage	10871	10787	9433
Recycling Activities			
Commodities			
Co-mingled (all commodities)	1792	2093	2378
Christmas Trees	2172	1878	1598
Leaves/Brush (Vehicles)	9738	8207	8746

**TOWN OF DRACUT
FY2016 BUDGET
For the Year Ended June 30, 2016**

Cemetery Department

Through the Board of Cemetery Commissioners, 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. During FY15 this activity was officially taken over by the Dept. of Public Works.

DEPT	ACCOUNT NAME	ACCOUNT #	FY15 BUDGET	FY15 EST. EXPEND.	FY16 PROPOSED
491	Cemetery Payroll	01.491.5120	50,125	48,200	47,000
491	Cemetery Auto Allowance	01.491.5197	800	-	-
	Personnel Services		50,925	48,200	47,000
491	Cemetery Electricity	01.491.5210	300	175	300
491	Cemetery Heating Oil	01.491.5211	2,000	2,000	2,000
491	Cemetery R & M - Auto/Truck	01.491.5240	1,000	500	1,000
491	Cemetery Equipment Rental	01.491.5271	500	500	500
	Purchase of Services		3,800	3,175	3,800
491	Cemetery Postage	01.491.5341	100	100	100
	Professional & Technical		100	100	100
491	Cemetery Office Supplies	01.491.5420	100	100	100
491	Cemetery Custodial Supplies	01.491.5430	1,000	1,000	1,000
491	Cemetery R & M - Equipment	01.491.5433	1,200	600	1,200
491	Cemetery Vehicle - Fuel	01.491.5481	500	500	500
491	Cemetery Maintenance Materials	01.491.5533	1,800	1,300	1,800
491	Cemetery Small Tools & Supplies	01.491.5583	100	100	100
	Supplies & Maintenance		4,700	3,600	4,700
491	Cemetery Miscellaneous	01.491.5797	-	-	-
	Other Charges & Expenses		-	-	-
491	Cemetery Other Improvements	01.491.5841	2,500	-	2,500
491	Cemetery Other Improvements	01.491.5856	-	-	-
491	Cemetery Machinery & Equipment	01.491.5884	1,000	1,000	1,000
	Capital Outlay		3,500	1,000	3,500
	Total Cemetery		63,025	56,075	59,100

**TOWN OF DRACUT
FY2016 BUDGET
For the Year Ended June 30, 2016**

Cemetery Department Continued

Comments:

All cemetery direct expenditures are recorded in this account. As an offset to these expenditures, an inter-fund transfer is recorded between the Cemetery Trust Fund (other funds section of the budget) and the General Fund Revenue Budget, to offset some of the expenses. This department has been put under the direction of the DPW Director.

Measures of Activity	2,012	2,013	2,014
Cemeteries Maintained	7	7	7
Internments	17	7	21
Cremations	4	1	12
Sale of Lots	22	23	19

**TOWN OF DRACUT
FY2016 BUDGET
For the Year Ended June 30, 2016**

Board of Health

This activity account provides funding for the Town Board of Health, which provides a number of services, including septic system testing, food handling inspections, screening and diagnostic, 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.

DEPT	ACCOUNT NAME	ACCOUNT #	FY15 BUDGET	FY15 EST. EXPEND.	FY16 PROPOSED
510	BOH Payroll	01.510.5110	106,000	106,000	108,371
510	BOH Part Time Payroll	01.510.5120	42,692	42,692	42,692
510	BOH Longevity	01.510.5140	-	-	-
510	BOH Wage Buy-Back	01.510.5151	-	-	-
510	BOH Auto Allowance	01.510.5197	2,650	1,950	2,650
	Personnel Services		151,342	150,642	153,713
510	BOH Service Contracts	01.510.5241	3,000	3,000	3,000
	Purchase of Services		3,000	3,000	3,000
510	BOH Advertising	01.510.5301	300	300	300
510	BOH Telephone	01.510.5340	1,500	1,500	-
510	BOH Postage	01.510.5341	800	800	-
510	BOH Printing & Binding	01.510.5342	200	200	200
	Professiona & Technical		2,800	2,800	500
510	BOH Office Supplies	01.510.5420	700	475	700
510	BOH Computer Supplies	01.510.5421	500	500	-
510	BOH Testing Materials	01.510.5422	300	300	300
510	BOH Medical Supplies	01.510.5501	7,000	5,100	7,000
510	BOH Small Tools & Supplies	01.510.5583	200	200	200
	Supplies & Maintenance		8,700	6,575	8,200
510	BOH In-State Travel	01.510.5710	-	-	-
510	BOH Mileage Reimbursement	01.510.5712	300	300	300
510	BOH Dues & Publications	01.510.5730	100	100	100
510	BOH Miscellaneous	01.510.5797	75	-	75
	Other Charges & Expenses		475	400	475
510	BOH Machinery & Equipment	01.510.5884	-	-	-
	Capital Outlay		-	-	-
	Total Board of Health		166,317	163,417	165,888

**TOWN OF DRACUT
FY2016 BUDGET
For the Year Ended June 30, 2016**

Board of Health Continued

Measures of Activity	2012	2013	2014
Seasonal Flu Shots	585	-	
Home Visits	20	125	
Blood Pressure	500	630	
Communicable Disease Reports	60	100	
Animal Bites	28	7	
Deep Hole/Perc Tests/Trench	8	4	
Septic System Permits	23	6	
Food Permits	111	112	
Well Permits	10	7	
Variances	1	7	

**TOWN OF DRACUT
FY2016 BUDGET
For the Year Ended June 30, 2016**

Council on Aging

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 the Community. Included would be operation of a Senior Center, programming at the center, transportation services with support from LRTA and outreach services in the home as needed.

DEPT	ACCOUNT NAME	ACCOUNT #	FY15 BUDGET	FY15 EST. EXPEND.	FY16 PROPOSED
541	COA Payroll	01.541.5110	147,000	150,692	147,910
541	COA Part Time Payroll	01.541.5120	52,621	58,196	54,200
541	COA Longevity	01.541.5140	-	-	-
541	COA Wage Buy-Back	01.541.5151	-	-	-
	Personnel Services		199,621	208,888	202,110
541	COA Electricity	01.541.5210	8,000	9,500	10,500
541	COA Heating Gas	01.541.5212	10,000	9,500	10,000
541	COA Water Charges	01.541.5230	1,000	1,400	1,400
541	COA Sewer Charge	01.541.5231	800	1,200	1,200
541	COA R & M - Auto/Truck	01.541.5240	4,000	3,750	4,000
541	COA Service Contracts	01.541.5241	5,000	6,780	7,110
541	COA Custodial & Housekeeping	01.541.5291	2,600	3,400	3,400
	Purchase of Services		31,400	35,530	37,610
541	COA Telephone	01.541.5340	2,700	2,800	2,800
541	COA Postage	01.541.5341	500	500	500
	Professional & Technical		3,200	3,300	3,300
541	COA Office Supplies	01.541.5420	850	925	850
541	COA Computer Supplies	01.541.5421	600	600	600
541	COA Duplicating Supplies	01.541.5423	200	300	300
541	COA Custodial Supplies	01.541.5430	3,300	3,000	3,000
541	COA Vehicle - Fuel	01.541.5481	1,000	1,000	1,000
	Supplies & Maintenance		5,950	5,825	5,750
541	COA Mileage Reimbursement	01.541.5712	300	325	325
541	COA Miscellaneous	01.541.5797	1,300	1,300	1,300
	Other Charges & Expenses		1,600	1,625	1,625
	Total Council on Aging		241,771	255,168	250,395

**TOWN OF DRACUT
FY2016 BUDGET
For the Year Ended June 30, 2016**

Council on Aging Continued

Measures of Activity	2012	2013	2014
Total Number of People Served	1,090	1,075	1,211
Social Services (clients served)	608	635	762
Transportation (clients served)	108	167	170
Volunteer Hours	14,566	14,289	13,083
Congregate Meals Served	4,800	4,424	4,800
Home delivered Meals	20,279	21,440	20,279
Transportation (total rides)	6,531	5,967	6,376
Recreation/Social Activities	15,906	16,007	12,029
Fitness/Wellness	4,882	5,873	7,262
Health Screenings/Clinics	514	417	322
Book Lending	245	268	472
Arts/Craft Classes	166	237	288
Cultural Programs	173	129	242
Community Education	518	356	408
Instances of Services Provided	1,211	1,321	1,810

**TOWN OF DRACUT
FY2016 BUDGET
For the Year Ended June 30, 2016**

Veteran's Services/Benefits

By law, Massachusetts municipalities are required to provide veterans' services to eligible municipal residents.

Through two accounts (Administration and Benefits Aid), funding for the Veterans' Agent and office staff engages in this program as well as the appropriation for benefit payments. Approved expenditures for benefits are reimbursed by the State at the rate of 75%.

DEPT	ACCOUNT NAME	ACCOUNT #	FY15 BUDGET	FY15 EST. EXPEND.	FY16 PROPOSED
542	Veteran's Benefits Payroll	01.542.5110	106,223	57,989	58,850
542	Employee Benefits Longevity	01.542.5140	1,125	1,125	-
	Personnel Services		107,348	59,114	58,850
542	Service Contracts	01.542.5241	250	-	250
	Purchase of Services		250	-	250
542	Training Employees	01.542.5306	-	-	-
542	Telephone	01.542.5340	200	200	-
542	Postage	01.542.5341	400	400	-
	Professional & Technical		600	600	-
542	Office Supplies	01.542.5420	350	150	300
542	Computer Supplies	01.542.5421	500	500	-
542	Duplicating Supplies	01.542.5423	200	-	200
542	Small Tools & Supplies	01.542.5532	400	400	400
	Supplies & Maintenance		1,450	1,050	900
542	In-state Travel	01.542.5710	350	250	250
542	Mileage Reimbursement	01.542.5712	700	300	600
542	Dues & Publications	01.542.5730	55	55	55
	Other Charges & Expenses		1,105	605	905
	Sub-total Veteran's Benefits		110,753	61,369	60,905
543	Veteran Services Veterans' Benefits	01.543.5770	175,000	175,000	175,000
544	Retired Sr Program Miscellaneous	01.544.5797	1,700	1,700	1,700
	Other Charges & Expenses		176,700	176,700	176,700
	Total Veteran's Benefits		287,453	238,069	237,605

Measures of Activity	2012	2013	2014
Active Cases	585	389	373

**TOWN OF DRACUT
FY2016 BUDGET
For the Year Ended June 30, 2016**

Library

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 operates 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. In FY06 the first full year of activity in the renovated and expanded 29,000 s.f. facility took place.

DEPT	ACCOUNT NAME	ACCOUNT #	FY15 BUDGET	FY15 EST. EXPEND.	FY16 PROPOSED
610	Library Payroll	01.610.5110	399,800	399,800	401,768
610	Library Part Time Payroll	01.610.5120	92,000	92,000	102,820
610	Library Longevity	01.610.5140	4,600	4,600	4,025
	Personnel Services		496,400	496,400	508,613
610	Library Electricity	01.610.5210	40,000	40,000	40,000
610	Library Heating Gas	01.610.5212	21,000	21,000	21,000
610	Library Water Charges	01.610.5230	1,900	1,900	1,900
610	Library Sewer Charges	01.610.5231	650	650	650
610	Library Service Contracts	01.610.5241	75,000	75,000	65,000
610	Library Custodial & Housekeeping	01.610.5291	4,000	4,000	4,000
	Purchase of Services		142,550	142,550	132,550
610	Library Telephone	01.610.5340	1,500	1,500	1,500
610	Library Postage	01.610.5341	1,200	1,000	1,200
	Professional & Technical		2,700	2,500	2,700
610	Library Office Supplies	01.610.5420	1,700	1,700	1,700
610	Library Computer Supplies	01.610.5421	2,000	1,500	2,000
610	Library Duplicating Supplies	01.610.5423	300	300	300
610	Library Custodial /Bldg R&M	01.610.5430	5,800	5,500	5,800
610	Library Safety Equipment Supplies	01.610.5432	300	300	300
610	Library R & M - Equipment	01.610.5433	800	800	800
610	Library Library Supplies	01.610.5581	5,000	5,000	5,000
610	Library Library Programming	01.610.5586	1,000	1,000	1,000
	Supplies & Maintenance		16,900	16,100	16,900
610	Library Mileage Reimbursement	01.610.5712	400	2,000	2,000
610	Library Dues & Publications	01.610.5730	90,000	90,000	100,000
	Other Charges & Expenses		90,400	92,000	102,000

**TOWN OF DRACUT
FY2016 BUDGET
For the Year Ended June 30, 2016**

Library Continued

DEPT	ACCOUNT NAME	ACCOUNT #	FY15 BUDGET	FY15 EST. EXPEND.	FY16 PROPOSED
610	Library Machinery & Equipment	01.610.5884	1,000	1,000	1,000
	Capital Outlay		1,000	1,000	1,000
	Total Library		749,950	750,550	763,763

Measures of Activity	2012	2013	2014
Circulation	259,772	242,541	237,756
Interlibrary Loan			
Requested by Dracut Patrons	23,114	4,355	24,928
Requested by other Libraries	33,230	32,582	28,438
Children's Programs/Attendance	194/5435	220/4418	148/4792
Adult Programs/Attendance	26/323	11/143	99/1055
Young Adult Programs/Attendance	34/224	30/132	40/276
Number of Registred Borrowers	16,152	17,209	18,089

**TOWN OF DRACUT
FY2016 BUDGET
For the Year Ended June 30, 2016**

Recreation

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, secretarial support and various programs supplies and equipment.

DEPT	ACCOUNT NAME	ACCOUNT #	FY15 BUDGET	FY15 EST. EXPEND.	FY16 PROPOSED
630	Recreation Payroll	01.630.5110	58,179	58,179	59,281
630	Recreation Part Time Payroll	01.630.5120	13,000	13,000	17,900
630	Recreation Longevity	01.630.5140	425	425	425
	Personnel Services		71,604	71,604	77,606
630	Recreation Service Contracts	01.630.5241	-	-	2,500
630	Recreation Property Rental	01.630.5270	2,500	2,500	2,500
630	Recreation Custodial & Housekeeping	01.630.5291	-	-	-
	Purchase of Services		2,500	2,500	5,000
630	Recreation Employee Training	01.630.5306	150	150	150
630	Recreation Telephone	01.630.5340	1,200	1,200	-
630	Recreation Postage	01.630.5341	500	500	-
630	Recreation Printing & Binding	01.630.5342	400	400	400
	Professional & Technical		2,250	2,250	550
630	Recreation Office Supplies	01.630.5420	750	750	750
630	Recreation Computer Supplies	01.630.5421	2,500	2,500	-
630	Recreation Grounds Maint Suppl	01.630.5460	1,000	1,000	1,000
630	Recreation Baseball Programs	01.630.5582	2,500	2,500	2,500
630	Recreation Other Summer Events	01.630.5584	3,300	3,300	3,300
630	Recreation Fall & Winter Programs	01.630.5587	3,500	3,500	3,500
	Supplies & Maintenance		13,550	13,550	11,050
630	Recreation In-State Travel	01.630.5710	150	-	-
630	Recreation Mileage Reimbursement	01.630.5712	150	150	150
630	Recreation Dues & Publications	01.630.5730	250	250	250
	Other Charges & Expenses		550	400	400
630	Recreation Other Improvements	01.630.5856	2,000	2,000	2,000
	Capital Outlay		2,000	2,000	2,000
	Total Recreation		92,454	92,304	96,606

**TOWN OF DRACUT
FY2016 BUDGET
For the Year Ended June 30, 2016**

Recreation Continued

Measures of Activity	2012	2013	2014
Baseball	543	525	687
Fall Baseball	212	206	0
Softball	222	201	204
Basketball			
Boys	558	598	470
Girls	269	280	215
Spring	98	0	0
Adult	83	100	100
YMCA	108	45	80
Skiing	334	306	224
Swimming	60	0	32
Wrestling	56	60	44
Volley Ball	97	110	92
Boys Lacrosse	89	103	144
Girls Lacrosse	24	39	59
Nature Camp	34	25	24
Lego Camp	24	26	16
Skate Park	0	0	0
Flag Football	99	179	185
H.S. Basketball	96	87	68
Tennis	31	48	38
Summer Fun Run	76	136	148
Kids Cooking	13	0	0

**TOWN OF DRACUT
FY2016 BUDGET
For the Year Ended June 30, 2016**

Veteran's Organization

The annual Dracut Memorial Day Parade is sponsored by the American Legion. Through this account the Town defrays some of the expenses in support of this activity.

DEPT	ACCOUNT NAME	ACCOUNT #	FY15 BUDGET	FY15 EST. EXPEND.	FY16 PROPOSED
631	Veteran Organ Memorial Day Parade	01.631.5584	4,500	4,500	4,500
Total Veteran's Organization			4,500	4,500	4,500

**TOWN OF DRACUT
FY2016 BUDGET
For the Year Ended June 30, 2016**

Parks

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. A total of twenty-seven parcels of property of varying sizes and characteristics are maintained through this account.

DEPT	ACCOUNT NAME	ACCOUNT #	FY15 BUDGET	FY15 EST. EXPEND.	FY16 PROPOSED
650	Parks Part Time Payroll	01.650.5120	9,000	8,000	9,000
	Personnel Services		9,000	8,000	9,000
650	Parks Electricity	01.650.5210	12,000	12,000	12,000
650	Parks Heating Gas	01.650.5212	2,300	2,100	2,300
650	Parks Water Charges	01.650.5230	16,000	13,000	16,000
650	Parks Sewer Charges	01.650.5231	900	700	900
650	Parks Service Contracts	01.650.5241	1,000	1,000	1,000
650	Parks Custodial & Housekeeping	01.650.5291	1,200	1,200	1,200
	Purchase of Services		33,400	30,000	33,400
650	Parks Custodial Supplies	01.650.5430	1,200	1,200	1,200
650	Parks R & M - Equipment	01.650.5433	5,500	5,000	5,500
650	Parks Grounds Maint Supplies	01.650.5460	9,000	9,000	9,000
650	Parks Chemicals	01.650.5531	2,800	2,800	2,800
650	Parks Maintenance Materials	01.650.5533	4,500	4,500	4,500
650	Parks Small Tools & Supplies	01.650.5583	1,500	1,300	1,500
	Supplies & Maintenance		24,500	23,800	24,500
650	Parks Capital Improvements	01.650.5842	-	-	-
650	Parks Capital Improvements	01.650.5883	-	-	-
650	Parks Machinery & Equipment	01.650.5884	1,400	1,400	1,400
	Capital Outlay		1,400	1,400	1,400
650	Stabilization Trans for Equip Repla	01.650.5966	5,000	5,000	5,000
	Transfers		5,000	5,000	5,000
	Total Parks		73,300	68,200	73,300

**TOWN OF DRACUT
FY2016 BUDGET
For the Year Ended June 30, 2016**

Historical Commission

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.

DEPT	ACCOUNT NAME	ACCOUNT #	FY15 BUDGET	FY15 EST. EXPEND.	FY16 PROPOSED
691	Historical Comm Part-Time	01.691.5120	650	650	650
	Personnel Services		650	650	650
691	Historical Comm Electricity	01.691.5210	2,800	2,800	2,800
691	Historical Comm Heating Gas	01.691.5212	4,000	4,000	4,000
691	Historical Comm Water Charges	01.691.5230	400	600	600
691	Historical Comm Sewer Charges	01.691.5231	1,000	1,040	1,000
	Purchase of Services		8,200	8,440	8,400
691	Historical Comm Other Professional	01.691.5312	5,000	5,000	5,000
	Professional & Technical		5,000	5,000	5,000
691	Historical Comm Office Supplies	01.691.5420	300	-	-
691	Historical Comm Custodial Supplies	01.691.5430	4,000	4,000	4,000
	Supplies & Maintenance		4,300	4,000	4,000
691	Historical Comm in-State Travel	01.691.5710	150	-	150
	Other Charges & Expenses		150	-	150
691	Historical Comm Capital Improvement	01.691.5883	-	-	-
	Capital Outlay		-	-	-
Total Historical Commission			18,300	18,090	18,200

Measures of Activity	2012	2013	2014
Facility Usage			
Town Boards/Commissions/Depts.	323	293	277
Non-Town Functions/Assoc. Etc.	111	185	144

Comments:

Through this account, the Town defrays expenses associated with maintaining the historically significant and renovated property on Lakeview Avenue, adjacent to the school complex including the renovated Harmony Hall. Funds have been included in this account for professional services to assist the Commission/Society to continue the Town's inventory of historic resources.

**TOWN OF DRACUT
FY2016 BUDGET
For the Year Ended June 30, 2016**

Debt Service

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.

DEPT	ACCOUNT NAME	ACCOUNT #	FY15 BUDGET	FY15 EST. EXPEND.	FY16 PROPOSED
710	Debt Service Maturing Prin L-T Debt	01.710.5910	2,166,000	2,166,000	2,112,000
710	Debt Service L-T Interest	01.710.5911	836,360	836,360	594,348
710	Debt Service Interst on S-T Debt	01.710.5915	50,000	50,000	150,000
710	Debt Service Debt Exclusion Interes	01.710.5916	3,166,050	3,122,395	2,988,983
710	Debt Service Betterment Assessment	01.710.5920	73,280	73,280	69,120
710	Debt Service Interest Storm Water	01.710.5925	2,002	2,002	1,919
710	Stabilization Fund Transfer	01.710.5966	-	-	-
Total Debt Service			6,293,692	6,250,037	5,916,370

Comments:

This account provides for the retirement of non-utility portions of the Town's debt both long term (bond & coupon) and short term interest expense. The table on the following pages sets forth the remaining schedules on the Town's bonded debt. Utility debt is accounted for in the applicable utility funds, water and sewer funds.

The Town also has zero and two percent interest loans from the State Water Pollution Abatement Trust. To date we have taken advantage of fourteen such programs; the obligations are of the Sewer Enterprise Fund, as long as there is sufficient revenues in the Fund for that purpose.

During the course of a fiscal year, the Town, from time to time, also engages in two other types of short term borrowing: Tax Anticipation Notes and Bond Anticipation Notes. The Tax Anticipation Notes when needed, allow the Town to maintain cash-flow during the course of the fiscal year.

TOWN OF DRACUT
FY2016 BUDGET
For the Year Ended June 30, 2016

Debt Continued

Debt Exclusion

Town Meeting has appropriated and the voter by ballot approved an exclusion to Proposition 2 1/2 for the debt associated with:

2002: Renovation and Reconstruction of Parker Library (\$7.3M less a grant of \$2.49M); Construction of a new Police Station (\$7.8M)

2011: Renovation and Reconstruction of Dracut High School (\$59.8M, less 62% MSBA Grant)

2012: Renovation and Reconstruction of Greater Lowell Technical High School (\$9.8M, of which the Town's portion is approximately 20%)

Betterment Assessment

At the June 2006 Town Meeting approval was granted to take an interest in Robbins Avenue, previously a private way, and to fund reconstruction of the deteriorated roadway with financing to be by levy of a Betterment Assessment. The assessment was levied over a ten-year period to coincide with bond issue.

Town Hall

In 2011 Town Meeting appropriated \$8M and \$1.3M in 2013 for the construction of a new Town Hall. The new building is home of existing Town Hall departments as well as the Town Hall Annex and Sewer Departments. In keeping with the Capital Plan approximately \$86K/Year will be transferred from the Town Hall Stabilization Fund to subsidize the debt costs.

Comments: The following schedules, entitled "Appendix A" show the Town's outstanding debt obligations in gross terms. Amounts applicable to the Water and Sewer Fund and the Community Preservation Fund are sub-categorized to those funds in the Other Funds section of this document.

**TOWN OF DRACUT
FY2016 BUDGET
For the Year Ended June 30, 2016**

Miscellaneous

These accounts provide for the Town's Workmen's Compensation Insurance Premiums, Health, Life, Unemployment, and prior year medical bills which requires a specific appropriation required by State Law.

DEPT	ACCOUNT NAME	ACCOUNT #	FY15 BUDGET	FY15 EST. EXPEND.	FY16 PROPOSED
911	Social Security	01.911.5176	410,000	450,000	450,000
911	Retirement Fund	01.911.5177	3,799,705	3,799,705	3,980,729
912	W/C - Insurance Premium	01.912.5179	282,000	282,000	300,000
914	OPEB	01.914.5171	100,000	100,000	100,000
914	Unemployment Insurance	01.914.5172	100,000	150,000	150,000
914	Life/Health Insurance	01.914.5174	9,099,400	9,157,000	9,157,000
914	Administrative Expense	01.914.5175	7,600	7,600	7,600
915	Life Insurance - Town Contribution	01.915.5756	-	-	0
919	Dental Insurance - Town Contributio	01.919.5756	-	-	-
Total Miscellaneous			13,798,705	13,946,305	14,145,329

Comments: In the Fall of 1990 Congress enacted, and the President signed into law, the Omnibus Budget Reconciliation Act of 1990. This legislation extends the Social Security Act to require that the State and Local government employees be covered by either Social Security or a "retirement system". As the Town has a number of part-time employees not otherwise covered by a retirement system, this budget account reflects the anticipated cost of providing employer matching coverage to Social Security deductions for these employees.

This cost is in addition to providing the matching medicare portion for new employees that has been in effect since 1986. This account also includes the Town's (employer's) share of obligations to the Middlesex County Retirement System (MCRS), and the Town's funding of a non-contributory retirement under the provisions of M.G.L. Chapter 32, Sections 56 through 59. It is important to note that the Town's portion of the MCRS represents approximately 5% of the total budget, in contrast if all employees were subject to Social Security it would represent 6.2% of the total budget.

Beginning in FY05, contributions to the Retirement System also include the cost of the Town Meeting approved Early Retirement Program at an actuarial determined cost of \$270,700/year for 15 years. However, for FY07 the Town was successful in achieving legislative approval to bond and prepay ERI costs and thus saving over \$1M over the life of the 15 year assessments. Thus, ERI costs are included in the Debt Service Budget Account No. 710.

**TOWN OF DRACUT
FY2016 BUDGET
For the Year Ended June 30, 2016**

Miscellaneous Continued

Through this account, the Town also provides for employers costs of the employee benefit insurance costs identified. Costs associated with casualty insurance are in the Insurance Account in the General Government section of the budget, the employer costs associated with Workmen's Compensation Insurance and retirement/pension benefits are in the preceding accounts.

**TOWN OF DRACUT
FY2016 BUDGET
For the Year Ended June 30, 2016**

Reserves

Although a great deal of time and effort is devoted to preparation of the budget, not every eventuality can be planned for or predicted. Therefore, reserve funds are provided for unforeseen expenditure and/or revenue contingencies and for matters requiring further discussion. Funds are also set aside to absorb contractual and Personnel Bylaw obligations.

DEPT	ACCOUNT NAME	ACCOUNT #	FY15 BUDGET	FY15 EST. EXPEND.	FY16 PROPOSED
942	Salary & Wage Adjustment	01.942.5111	50,000.00	-	75,000.00
942	Wage Buy-Back	01.942.5151	200,000.00	-	375,000.00
942	Contingency - Reserves	01.942.5796	100,000.00		100,000.00
Total Reserves			350,000.00	-	550,000.00