

TOWN OF DRACUT

FY 2026 BUDGET



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TOWN OF DRACUT, MASSACHUSETTS
Office of the Town Manager
62 Arlington Street · Dracut, MA 01826
www.dracutma.gov

April 12, 2025

Honorable Selectmen, Members of the Finance Committee & Interested Residents:

This year's General Fund Budget request totals \$132,297,729. The Selectmen and Finance Committee have been asked to approve this recommended budget consistent with the Town Charter. As presented, this budget achieves balance without the need for a Proposition 2½ Override. That said, this budget utilizes an influx of free cash equal to approximately \$3.8 million and, for the first time in Dracut, cuts the general fund appropriation for solid waste and recycling disposal services which equals approximately \$4.1 million annually. These efforts help to achieve balance as Dracut's budgetary shortfall for FY26 is approximately \$8 million.

As of the date of this publication, I have served as Town Manager in Dracut for approximately three months. Throughout these first few months, I have been principally focused on two efforts – to recruit, hire and train a new Assistant Town Manager/Finance Director and to present a balanced budget for FY26 while preparing for a much larger and more robust process for FY27 that outlines Dracut's 10-year financial forecast and seeks solutions to its shortfalls through vigorous community participation. The administrative arm of Dracut's operation established a goal early in my tenure of presenting a budget that is transparent, honest and maintains the high quality services which residents and business owners have come to expect from their government. That said, I want to be clear, as difficult as this clarity may be, this budget does NOT put us in a position to be successful in meeting the future needs of our community or our schools. It does NOT include any measurable or significant appropriations for capital projects, staff training and continued education, social services, or facility, parks, open space and roadway infrastructure repairs and maintenance.

Appropriations from the General Fund for FY26 include those seen in the chart below. For the most part, the increases for each department are due to wage increases outlined and obligated by the various collective bargaining agreements. These, on average, equate to approximately 2.5%-3% depending on bargaining unit. Non-Union employees' classification and compensation plan remains the same as proposed and adopted in FY25. Employees who are eligible for their guaranteed step increase shall receive that adjustment; however, there are no structure movements (aka COLAs) within the plan proposed for FY26. This is the second year in a row for this scenario and will need to be addressed next fiscal year as it directly relates to staff morale and to Dracut's attractiveness as an employer.

Fund	FY25 Budget	FY26 Proposed	% Differ	Major Increase Factors
General Government	\$4,934,055	\$4,991,448	1.16%	30% increase in building & liability insurance
Public Safety	\$11,684,777	\$11,897,290	1.66%	27.21% in Reg. Dispatch Assessment
Public Works	\$7,241,232	\$8,058,538	11.29%	16.5 positions unfunded (6.5 newly unfunded FTE's since FY25 budget; 10 total unfunded FY23 & 24 budgets); absorbed facilities & Engineering
Health & Human Services	\$767,910	805,663	4.91%	
Culture & Recreation	\$1,075,842	\$1,016,893	-5.48%	
Debt	\$3,747,519	\$3,454,311	-7.82%	
Health & Dental Insurance	\$21,846,043	\$24,850,614	13.75%	19.75% increase in health insurance equal to \$3M
Reserves & OPEB	\$1,082,924	\$932,924	-13.85%	Sick leave buyback disbanded in 2004; only 5 eligible employees remain; no deposit into OPEB <i>again</i> .
State Assessments & Charges	\$4,202,352	\$4,736,843	12.72%	178% increase in Special Ed. assessment. for GLTHS; 18.5% in Charter School assessment
Dracut Public School	\$58,581,946	\$62,937,850	7.44%	\$2M increase for insurances; \$.5M increase in retirement assessment
Lowell Tech (GLTHS)	\$6,289,368	\$6,911,930	9.90%	Student Population Increases
Essex Aggie	\$22,000	\$22,000	0%	

Candidly, the structure and funding mechanisms outlined in the FY26 budget are not sustainable. It should be acknowledged that the Town has weathered many challenges through the past many fiscal years yet was able to remain in a fairly solid financial position to meet its required obligations. This is largely due to previous years' conservative budgeting efforts and Town Leadership's strong fiscal management of the town's reserves and free cash balances. This year will be particularly difficult due to the unprecedented increases in health insurance premiums, building and liability insurances and heavy inflation for many essential goods and services including gasoline and oil.

The School Department, as outlined by the Superintendent in his budget presentations, is experiencing similar economic challenges. This year's budget is level-serviced with the only increases being salaries, contractually obligated through the various union's collective bargaining agreements. Dracut's School budget also contains \$3,832,513 in revenue offsets, funded through Circuit Breaker funds, the Individuals with Disabilities Education Act (IDEA) Grant, School Athletics

user fees, and various School Choice funds. The School Department's remaining revenue accounts have been held back in FY26 to account for, and fund, three specific areas:

- (1) Changes in special education costs which fluctuate during the fiscal year depending on need, student population, and district placements;
- (2) Ongoing maintenance of school buildings, as the Town's capital fund for FY26 is woefully underfunded and has only been able to appropriate funds to combat emergency issues; previous years' inability to fund maintenance has caused serious delays in facility repairs; and
- (3) Capital expenses for technology since the school anticipates their need to fund renovations within their wireless infrastructure and must begin a new round of purchases for student Chromebooks.

In Massachusetts, the term "net school spending" (NSS) is used to define the total amount a school district is required to spend on education each fiscal year. This total is a key part of the State's Chapter 70 school funding formulas which are calculated by adding the district's Chapter 70 aid and the required local contribution totals. The NSS requirement is in place to ensure that all public-school districts in the Commonwealth spend at least the minimum amount on public education. This minimum is represented as 100%, anything more than 100% is an amount over the minimum. In Massachusetts, the average NSS as a percentage of the Foundation Budget (i.e. the calculated minimum of each district's spending requirement) is around 132%. It is worth noting that this figure is not a fixed average across all districts as some districts spend significantly more (or less) than the state average. Dracut *just* met the NSS requirement with a total amount in FY25 equal to 100.003%. For FY26, transportation costs are up by 6%, similarly driven by inflation-related factors, as well as special education bussing needs and homeless transportation mandates. This leaves the district in relatively the same financial position as last year, with a projected NSS, again, at or about the minimum required.

The Special Acts of 2019, Chapter 132, entitled '*The Student Opportunity Act*' (SOA) was brought forth as a means to fund public-schools throughout the Commonwealth in an equitable manner, that is regardless of social-economic status or other disparities which exist between communities. Specifically, Section 35 NNN(a) reads,

There shall be a Twenty-First Century Education Trust Fund that shall be administered by the commissioner of elementary and secondary education in consultation with the Twenty-First Century Education Advisory Council, established in section 16 of chapter 70, for the purpose of addressing persistent disparities in achievement among student subgroups, improving educational opportunities for all students, sharing best practices for improving classroom learning and supporting efficiencies within and across school districts. The fund shall be credited with: (i) appropriations, bond proceeds or other money authorized or transferred by the general court and specifically designated to be credited to the fund; (ii) funds from public and private sources, including, but not limited to gifts, grants and donations; and (iii) any interest

earned on such money. Revenues deposited in the fund that are unexpended at the end of a fiscal year shall not revert to the General Fund and shall be available for expenditure in the following fiscal year. No expenditure made from the fund shall cause the fund to become deficient at any point.

This year there is a staunch decrease in SOA funding, creating about a \$1 million shortfall. That, coupled with the district's use of one-time grants and revolving funds to achieve balance last year, have led to a required and necessary general fund increase to education of more than \$4 million.

As with any budget shortfall, leadership must look at cuts – both in programming and staff. The Town operation has been operating with less than minimum manpower many divisions for more than a decade. In the case of the Police Department, the Department has not been fully staffed since 2012 when the population town-wide equaled 28,492. It is worth noting that Dracut's population as of today's date equals 32,291, and increase of about 4,000 residents, but with no corresponding increases to staffing levels.

Unfunded Municipal positions for the FY26 Fiscal Year include

Division	Position
Finance & Budget	Payroll Clerk
	Assistant Treasurer-Collector <i>(retirement 7/25)</i>
	Part Time Clerk
Administration	Human Resources Director
Planning & Land Management	Assistant Town Planner
	Planning Board Administrator (vacant for 1/2-year, Jan retirement)
	Conservation & Recreation Clerk
	Planning Engineer
	Sealer of Weights & Measures
	Department Clerk
Buildings & Facilities	Facilities Manager
<i>Facilities Division Now Under DPW</i>	3 Custodians
Public Safety	4 Police Officers
Public Works	Assistant DPW Director
	Administrative Clerk – Engineer/Stormwater
	Town Engineer (.5 FTE)
	Assistant Town Engineer
	3 General Foreman
	6 Equipment Operator Laborers
	3 General Laborers
Health & Human Services	Van Drivers (2.7 FTEs)
	Social Worker (.5 FTE)

Meeting our obligations to the community continues to be our highest priority. Throughout the past year, there were several hires to either fill vacant positions mandated by general law or the charter. In the past several months, the administration has focused on staffing and job

responsibilities as a means of right-sizing the municipal staff. Rightsizing, by definition, is the action of combining positions or duties to effectively reduce the size of an organization by eliminating staff positions, specifically when financial conditions necessitate such a reduction. In FY25 the following staff positions were either filled or right-sized.

Department	Position	Specifics of Hire
Administration	<i>Town Manager</i>	Required by Charter
Finance & Budget	<i>Finance Director</i>	Required under MGL
	<i>Town Accountant</i>	Required by Charter & MGL; internal promotion of Asst. Town Accountant
	<i>Finance Assistant</i> (Also assigned facilities & CPC admin.)	Position funded through elimination other administrative positions
DPW	<i>Stormwater Manager</i>	Required by MGL & consistent with Dracut Bylaw and creation of enterprise (c 2004)
Public Safety	<i>Firefighter</i>	To backfill open positions due to retirement
	<i>Police Mental Health Clinician</i>	Grant funded and shared position with Tewksbury
Planning & Land Management	<i>Conservation Agent</i>	Required under Bylaws; replaced two full time staff with one part-time Agent.
Library	<i>Youth Services Librarian</i>	To backfill open position, part-time

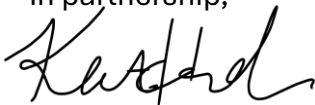
Throughout the past decade, both the Town and the Schools have effectively cut the largest amounts of non-discretionary budget line items possible in order to maintain services. In short, we are doing more with less as compared to communities throughout the commonwealth of similar size and demographics. We are woefully understaffed and the ability to cut or to make reasonable adjustments with ‘out-of-the-box’ thinking have reached their end.

In terms of education, Dracut has the highest class sizes in the Merrimack Valley and does not yet have many of the core positions expected of a municipal school system of our size from reading specialists at the elementary school level, to High School elective teachers and extracurricular clubs and activities. On the municipal side, Dracut has a lower full-time equivalent count than nearly every area government. Police Department staff is far lower than any other of ‘like’ size which leads to increased needs for overtime and order-ins simply to meet the minimum manpower standards when officers want to take vacation. Our library staff is lower than those of our counterparts and we are one of the only communities of our size with no Bonafide recreation department. We have one of the largest senior populations in our area with only one social worker and two full-time van drivers. Dracut runs the Kenwood Water District and boasts its own sewer system and those operations, combined, are run by only three individuals.

Dracut is a wonderful community, rich in open space, farmland and just the right number of people and places to give everyone who lives and visits that ‘small-town’ feel. BUT, like many Massachusetts communities, the cost of providing services to the people who live and work in Dracut has outpaced the revenue growth allowed under Proposition 2 ½. The global pandemic and inflationary environment further exacerbated these budget pressures, and I am confident we are not done seeing increases yet. Millions of dollars in American Rescue Plan (ARPA) funds have been used over the last few years to make up for Dracut’s budget shortfalls including millions on infrastructure, culvert and roadway repairs. While the use of those funds alleviated some of the budgetary pressures in Town and, indirectly reduced the monetary impact of these needs on taxpayers, those funds sunset on December 31, 2024. Beginning in January of this year, Dracut had to use the balance of the ARPA monies and revert to funding the totality of its operation, as it has for many years prior, by and through the General Fund appropriation.

I am confident that together, as a community, we can find a way out of the storm. My team and I are committed to working with the community to develop a budget that not only keeps costs reasonable but reflects Dracut’s values and expectations. In order for those efforts to be successful, I ask that everyone reading this commit to engaging with your town leaders so that we can, collectively, understand the true root of the matter and develop real solutions that don’t gut services, education and safety. We did not get here through mismanagement, and we did not arrive here by happenstance. We are in this position because for many years, Dracut has been unable to keep up with the rate of inflation, with market trends as they relate to wages and staffing levels, and because the confines of Proposition 2 ½ is misaligned with the level of service Dracut’s requires and should demand. I ask for your support for the FY26 budget and hope that we can work as a community to plan for FY27 and beyond in a spirit of collaboration and shared purpose. Thank you.

In partnership,

A handwritten signature in black ink, appearing to read 'Kate Hodges', written in a cursive style.

Kate Hodges, Town Manager

Section I

Government Structure & Taxes



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TOWN GOVERNMENT

Mission Statement

Dracut's governmental operations exist to provide consistent and quality services to residents and businesses through financially sustainable management, transparent practices, and the diligent oversight of all Town departments and their operations.

Form of Government

The Town of Dracut has an Open Town Meeting-Selectmen-Town Manager Form of Government. Since the legislative body is made up of all citizens of the municipality, there are many different opinions considered. In Dracut, the Open Town Meeting acts as the legislative body of the Town. All residents who are registered voters meet on a given day(s) and in a specific location to vote on a variety of matters affecting how the Town operates, governs, and enacts change. At Town Meeting, voters are given an opportunity to debate and vote on budgets, by-laws, and other pressing issues brought forward through the Town's Warrant process.

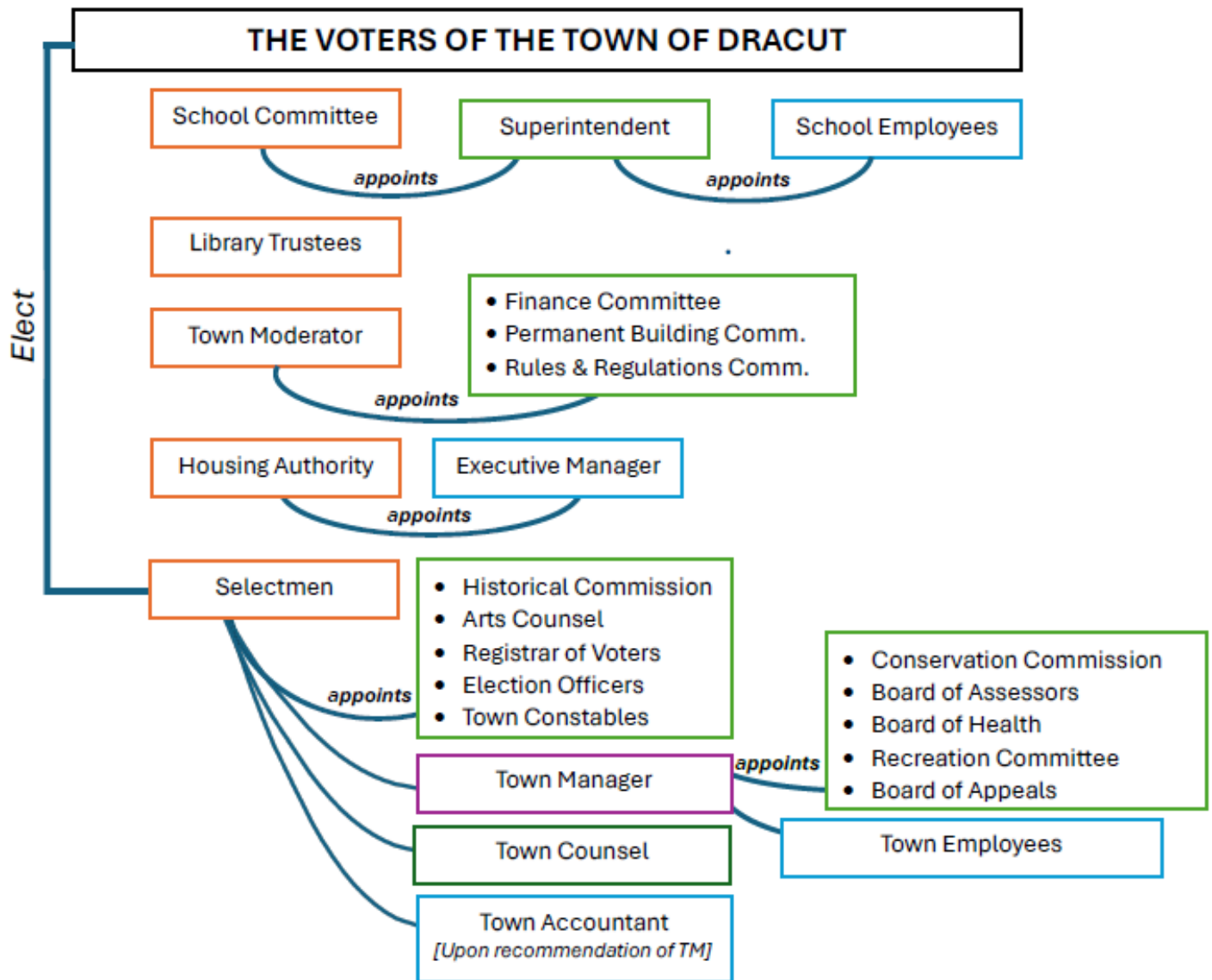
Dracut's Chief Elected Office is made up of five Selectmen with staggering terms of office. The Selectmen hire and supervise a professional Manager whom they appoint through an employment contract. The Town Manager is tasked with handling the business and operations of the Town government as outlined in the Town Charter and through their employment contract. As Dracut's Chief Operations Officer, the Town Manager serves as an arm of the executive body overseeing Town staff and departmental operations. Empowered by the Selectmen, the Town Manager has the authority to appoint staff, create budgets, sign contracts, negotiate with unions, and run the general administration of the Town. The Selectmen in Dracut appoint several boards and committee members, set policy, and are responsible for generating and certifying, as required by law, Town warrants, tax rates, and certain licenses and permits.

Open Town Meeting has often been described as the truest form of government. The benefit to Dracut's specific form of government includes, among other things, the ability for direct and extensive citizen participation – both at a committee level and during Open Town Meeting. Additionally, the Open Town Meeting Form of Government relies heavily on the Selectmen, as the Town's policy-setting entity, to dedicate consistent and adequate time to hold meetings with the community and set clear policy for management. It also calls upon them to delegate certain tasks and authorities to the Manager, thus ensuring the efficient and effective handling of Town business.

Appointment & Organization of Government Officials

The chart on the next page outlines how Dracut Citizens, either via election or appointment, influence the operations of their government. In most cases, the Town Manager oversees the operations of Town Departments which include General Fund, Enterprise, Revolving Accounts, and Special Revenues.

Table A: Elected & Appointed Officials



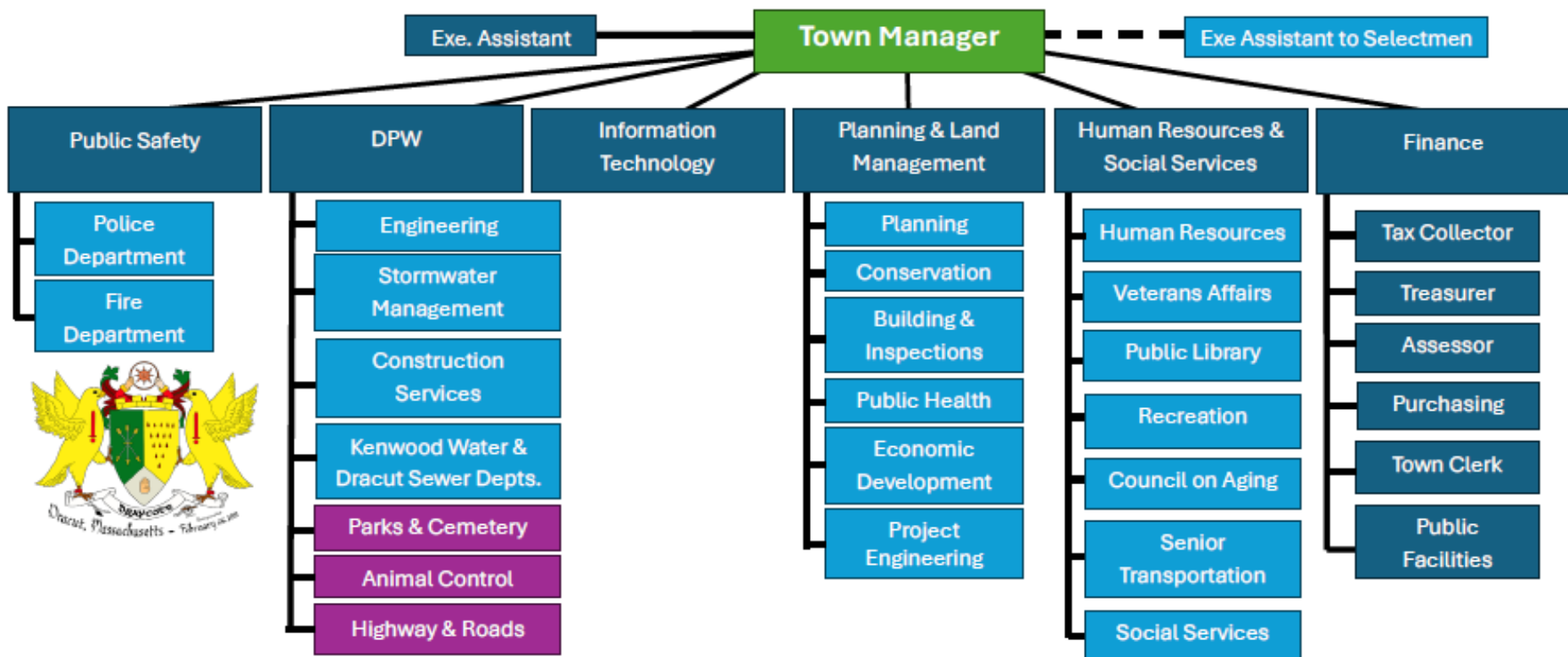
Organizational Structure.

The structure and organization of Town Departments differs from one community to another. However, in most cases, the configuration and reporting structures within are principally determined by three main factors:

- Physical Location.** The actual and material site of the operation, including where staff report or spend the bulk of their working hours. Proximity to supervisors, equipment and coworkers are also factors that may determine what operation is located where and with whom. The Clerk's staff, for example, report to the Town Hall to do most of their work. Since the Clerk's office is near three other finance operations, each overseen by the Finance Director, the Clerk's office reporting in the same fashion made logical sense and created redundancy within the operation for absences.

- **Financial Sense.** Often departments are linked together because they share equipment or staff. The Stormwater Department, located at DPW, uses equipment that is also used by other DPW operations. Therefore, the DPW Director oversees the stormwater operation as it not only makes logical sense, but it allows for cost savings because the need for two sets of equipment is negated.
- **Efficiency & Effectiveness.** Depending on the overlap between departments, there may be a need to have ‘like’ operations close to one another. This allows for greater efficiency and promotes better collaboration between staff. The regulatory departments within the Division of Planning & Land Management are excellent examples of this. These operations are located in a cluster around the Planning Director/Assistant Town Manager’s Office. Having the Department Heads report to the same Division leadership creates greater efficiency within the operation and better standardizes the regulatory and planning practices.

Town Departments & Divisions



TAXES

Determining How Much Tax to Pay

This question is likely asked by every person who receives a tax bill, or bills, throughout the year. There are many steps the Town takes to formally set the Tax Rate and, thereafter, dispense tax bills of varying amounts to residents in Town. This section provides a high-level outline relative to how and when the Town sets the tax rate and why the annual Classification Hearing is so important. Additionally, this section also provides more general information specific to Dracut's levy amounts and limits, property tax assessments, and what needs to happen administratively to properly account for Town collections for the State's Department of Revenue

Terminology

Levy – The tax levy is the amount of property taxes to be raised. The levy amount is determined by the budget. The total amount of the approved budget less revenues from other sources like motor vehicle excise tax, local receipts, and state aid equals the amount to be raised from property taxation.

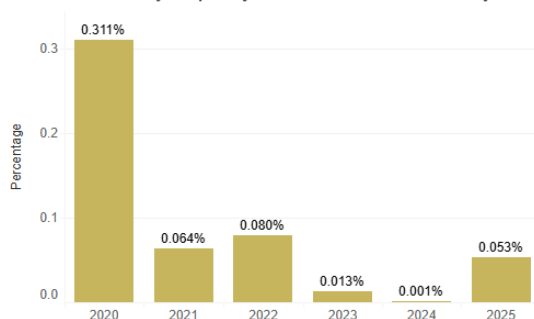
Levy Ceiling – The levy ceiling equals 2.5% of the full cash value of the Town's assets. Based on the Town's aggregate valuation of \$5,939,512,461, the FY25 Ceiling was set as \$148,487,812.

New Growth Revenue –Property taxes arising from newly taxable properties such as new construction, home additions or renovations, and the addition of PERSONNEL property taxes constitutes what is called 'new growth'. Fiscal year 2025 new growth revenues totaled \$288,293 and were certified by the Department of Revenue in December of 2024.

Levy Limit: Also referred to as the "maximum allowable levy" or "levy ceiling." This is calculated by adding 2.5% of the previous year's levy limit plus the new growth revenue from the present fiscal year and, where applicable, all overrides or additional funds appropriated or approved by the voters within a Proposition 2½ override, capital expenditure bonds or debt exclusion override. The certified maximum allowable levy for fiscal year 2025 in Dracut was \$60,139,697.

Excess Levy Capacity: Excess levy capacity is the difference between the levy and the levy limit. Fiscal year 2025's excess capacity was \$31,831 which is below where Dracut, as a community of more than

Excess Levy Capacity as a Percent of Max Levy



Excess Levy Capacity is the difference between the levy limit and the amount of real and personal property taxes actually levied in a given year. Annually, the board of selectmen or city council must be informed of excess levy capacity and their acknowledgment must be submitted to DOR when setting the tax rate.

Property Tax Levy Data

Levy Data	2020	2021	2022	2023	2024	2025
Excess Levy Capacity	161,915	34,442	44,549	7,428	599	31,831
Levy Ceiling	97,336,875	103,218,935	112,945,783	123,515,925	140,720,748	148,487,812
Levy Limit w/o Exclusions	49,198,678	50,832,350	52,482,060	54,327,962	56,041,792	57,731,130
Maximum Levy	52,139,806	53,749,576	55,568,696	57,220,004	58,821,872	60,139,697
Total Tax Levy	51,977,891	53,715,134	55,524,147	57,212,576	58,821,273	60,107,866

Data appearing in this dashboard includes information extracted from the DLS Gateway database, based on data submitted to DLS by municipalities as part of the annual tax rate setting process. Excess Levy Capacity as a percent of Max Levy will be displayed as 0% if the value is less than 0.001%.

32,000 residents, should be benchmarked. The graph seen in this section shows a 5-year lookback at Dracut's levy capacity. It shows a healthy capacity amount in 2020 with a very sharp decline in 2021. If you recall, March of 2020 was the beginning of the Global Pandemic, better known as COVID-19. While the circumstances surrounding the nearly world-wide shutdown are in our rearview mirror, the financial effects of the pandemic, including a steep decline in revenues and new growth, coupled with the rates of inflation for goods and services since that time, have left Dracut with little to no levy capacity. In short, we are taxing at the highest rate permissible and it is still not enough to make up for the budgetary shortfall. Most importantly, the shortfall nearly doubles each year despite decreasing staffing, reducing services, and eliminating certain town offerings, events and staff positions.

Setting the Tax Rate

Each year, the Town must have its tax rate approved by the Massachusetts Department of Revenue before issuing tax bills. To approve the rating, the Town must document all proposed spending and all sources of estimated revenue. Each year, before the mailing of 3rd quarter tax billings, Dracut's Selectmen hold a public hearing to determine the percentage of the Town's property tax levy to be borne by each major property class. This responsibility and procedure are described in Chapter 40, Section 56 of the Massachusetts General Laws. The Commonwealth of Massachusetts enacted a spending limitation legislation, also referred to as Proposition 2 ½, which requires debt exclusions and overrides to obtain approval from the voters, through special actions at Town Meeting and via Ballot Vote. Dracut's Assessing Department plays the principal role in gathering the documentation necessary to set the tax rate, both for the hearing described above and for annual submission to the State's Department of Revenue. The Assessors also submit a series of documents commonly referred to as the Tax Recap Sheets. These documents summarize all Town revenues and spending appropriations for the previous fiscal year. The Recap is often accompanied by several backup documents which serve as a summary of the Town's financial information and worksheets.

Forms Within the Tax Recap

Specific documents that accompany the Recap change annually and differ between municipalities. In Dracut, the recap sheets include detailed revenue and expenditures accounting that stem from the collection of Property, Real Estate, and Community Preservation Taxes, Bond Details, Interfund Transfers (Enterprise to GF), and various fees charged for services, from building permits to dog licenses.

The forms submitted to the DOR to ensure Dracut can set a tax rate and collect payments include:

LA-4: Dracut's parcel count and value summary of real and personal property sorted by land use classification. This is the principal document for our Town's fiscal year valuation. All documents relating to Dracut's property values are checked against it.

LA-13: This summarizes the value of Dracut property being taxed this year for the first time. It is also referred to as new growth. These types of properties include new homes, additions to existing homes and new subdivisions. Documenting this valuation change is important because it allows the Town to increase its tax levy by the amount of new taxes generated by these properties. Without a provision for taxing new growth, proposition 2 ½, as enacted, would prevent Towns from generating any new revenues from developed or improved properties.

LA-15: This serves as a summary of Dracut's property sales both as past and proposed values. This form is only submitted in years when there is not a full revaluation. It verifies that the Town is assessing at a rate of 100% (within 10% of 100%) of market value each year which is a requirement by law in MA. Dracut's last revaluation was in FY24 and, therefore, this form was not submitted when setting the current tax rate. It will be submitted this Fiscal Year.

LA-5: This document is a summary of the Public and classification hearings conducted by the Selectmen and Assessor before the setting of the tax rate. The form shows property values organized into five major classification types - Commercial, Industrial, Residential, Open Space, and Personal Property. It also shows the percentage of the tax levy each of those types will pay.

B1: This is submitted to account for Free Cash revenues and the allocation and subsequent spending of these funds.

B2: This lists appropriations from special sources such as endowments, grants, and special revenues. It also documents transfers from previously voted appropriations within the Revolving and Enterprise Funds. Because virtually all Town spending is accounted for within the Recap sheets, any expenditure not involving taxation for the current year is likely to be aggregated on this form.

A3: This form documents spending from "Revolving Funds." Recreation, for example, is one of Dracut's Revolving Funds. As such, it does not require a specific vote of Town Meeting to appropriate. Despite that, the MA Department of Revenue must ensure the funds are being spent in accordance with the laws of the Commonwealth and this form allows that check and balance to occur.

A4: This form summarizes spending from a Town's Community Preservation Fund (CPF). CPF is used for specific projects in a manner prescribed by law, the A4 documents Dracut's compliance with those laws relative to when these funds are spent.

DE-1: The DE-1 lists all outstanding or recently retired debt which is exempt from the limitations of Prop. 2 ½. The only exception to this is debt that is held within a Town's Community Preservation Fund.

The DE-1 subtracts from the annual debt payment any "reimbursement" the Town receives relating to that specific debt such as premiums paid to the Town through banks that handle bond sales, or any offsets which reduce the amount paid on a bond voted outside the levy (and Prop. 2 ½.) The intent is to only exempt the amount that is *spent* as opposed to the amount of the payment which is why this form is important.

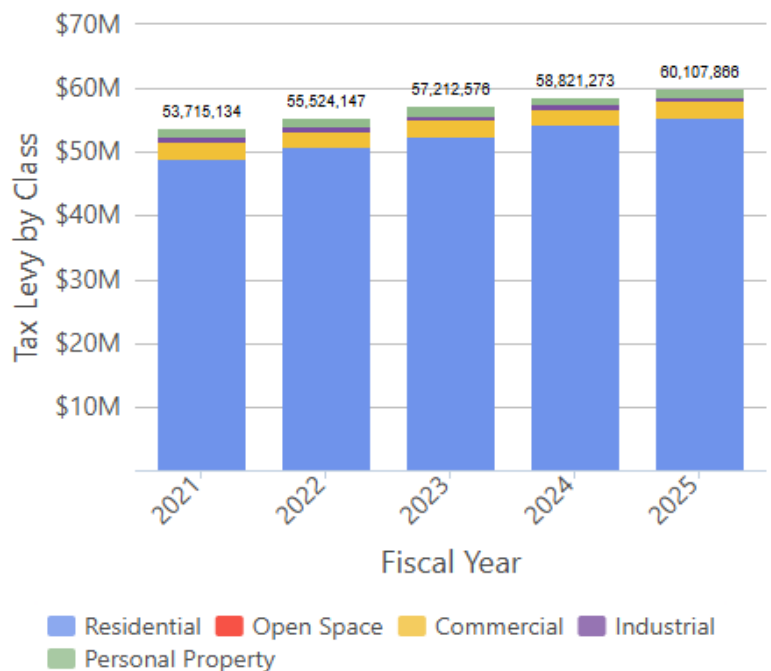
OL1: This document is essential because it shows that Dracut's Town overlay is properly funded. Overlay is considered money that is set aside each year to fund tax refunds from that year's levy. The refunds are generally tax exemptions or abatements and processed by and through the Town's Assessing Division.

Tax Levy, Tax Classes & The Levy Limit Worksheet

The amount a community raises through property taxes is referred to as the **levy**. The levy can be any amount up to the levy limit, which is established, and re-established, every year in accordance with the provision of Proposition 2 ½. A **levy limit** is a type of tax restriction imposed by Massachusetts Law¹ whereby real and personal property taxes imposed by a city or town may only grow each year by an amount up to two-and one-half percent of the prior year's levy limit. The limit can only exceed the ceiling if the community passes one of three exclusions – a capital expenditure exclusion, a debt exclusion, or a special exclusion. **Tax Classes** refers to the different types of taxable properties in Town such as Residential, Open Space, Commercial Industrial and Personal Property. When looking at reports produced by the Town or the MA Department of Revenue, two codes are often used to differentiate between the tax classes. "RO" refers to Residential and Open Space parcels.

"CIP" refers to Commercial, Industrial and Personal Properties.

The **Levy Limit Worksheet** (See *Appendix*) shows compliance with Prop. 2 ½ by listing the tax levy along tax "growth" and any debt exclusions, capital expenditure exclusions, or overrides. Chapter 200 of the Acts of 1988 amended the law² to allow cities and towns to give residential (R) and open space (O) property taxpayers greater tax relief by adopting a shift (via a differing tax rate)



¹ M.G.L. Ch.59 §21C

² M.G.L. c. 58, § 1A

from those RO taxpayers to the CIP taxpayers, provided certain parameters dictated by law are not exceeded. Currently the law allows for a tax levy shift up to 50% to CIP taxpayers from RO taxpayers, and if a shift receives affirmative votes from the Selectmen, the RO taxpayers must raise at least 65% of the amount they would have raised without a shift. By expanding these parameters, the tax levy on CIP taxpayers increases and the tax on RO taxpayers decreases.

While the idea of a tax shift is often contemplated in times of financial struggle, the Town has ultimately upheld its previous determinations not to split the tax rate. The decision is partially due to the Town’s limited number of CIP taxpayers and the negative impact a tax shift could have on local businesses. When looking at the historic tax rates per class type, it is clear to see that Dracut’s ‘buckets’ which include residential, commercial, industrial and personal property, have remained in relative proportion for many years. The value of homes in Dracut have seen an increase over the past decade which is, in part, due to a comprehensive revaluation process started in 2022 and ending in 2023. A revaluation is a periodic process organized and overseen by the Assessing Department of a town whereby the municipality values homes and other structures within its city limits as a means to align the value of each property within the city or town with that property’s true market value. In other words, it’s a municipal-wide appraisal.

In FY24, the values of homes in Dracut were reappraised and most residents saw an increase in their home’s value; for some, the increase in their home value was dramatic. Generally speaking, when real estate reassessments result in increased property values, the tax rate typically shifts down proportionally. This is because the tax levy is redistributed over a broader tax base.

Fiscal Year	Residential	Open Space	Commercial	Industrial	Personal Property
2021	13.01	0.00	13.01	13.01	13.01
2022	12.29	0.00	12.29	12.29	12.29
2023	11.58	0.00	11.58	11.58	11.58
2024	10.45	0.00	10.45	10.45	10.45
2025	10.12	0.00	10.12	10.12	10.12

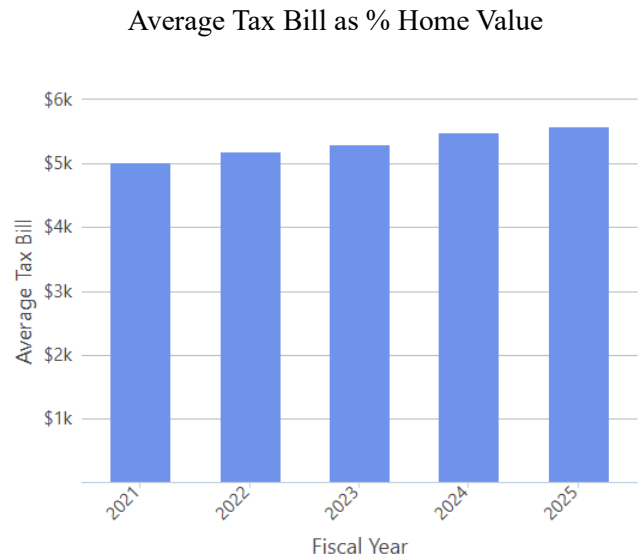
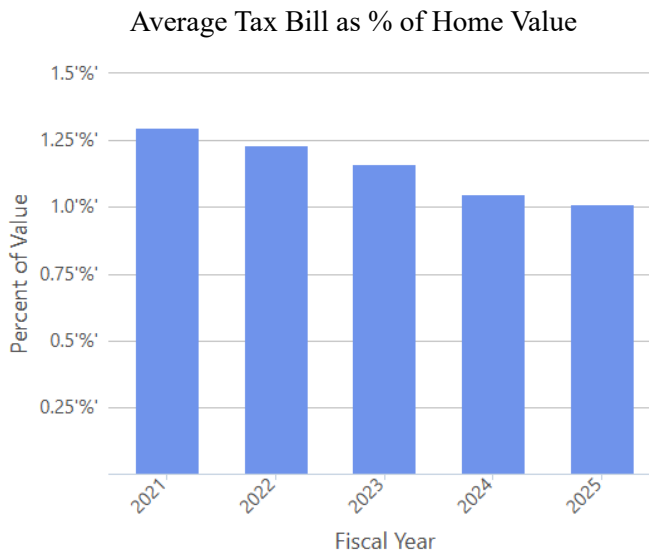
As alluded to above, it is well known that Dracut does not have a huge commercial or industrial base. As a matter of fact, when looking at the town’s financial picture in a more wholistic manner, summarized in the table below, the Commercial, Industrial and Personal Property (“CIP” Value) totals are a mere fraction of the Town’s total assessed valuations (Total Value) which has decreased from 2021 to 2025 from more than 8.5% to 7.7%.

Fiscal Year	CIP Value	Total Value	R/O % of Total Value	CIP % of Total Value	Lowest Res Factor Allowed	Max CIP Shift Allowed	Res Factor Selected	CIP Shift
2021	353,846,496	4,128,757,412	91.4297	8.5703	0.953131	1.500000	1.000000	1.00000
2022	370,618,481	4,517,831,317	91.7966	8.2034	0.955318	1.500000	1.000000	1.00000
2023	402,010,185	4,940,637,002	91.8632	8.1368	0.955712	1.500000	1.000000	1.00000
2024	434,726,022	5,628,829,914	92.2768	7.7232	0.958152	1.500000	1.000000	1.00000
2025	460,938,907	5,939,512,461	92.2394	7.7606	0.957932	1.500000	1.000000	1.00000

Historical Rates & Ceilings

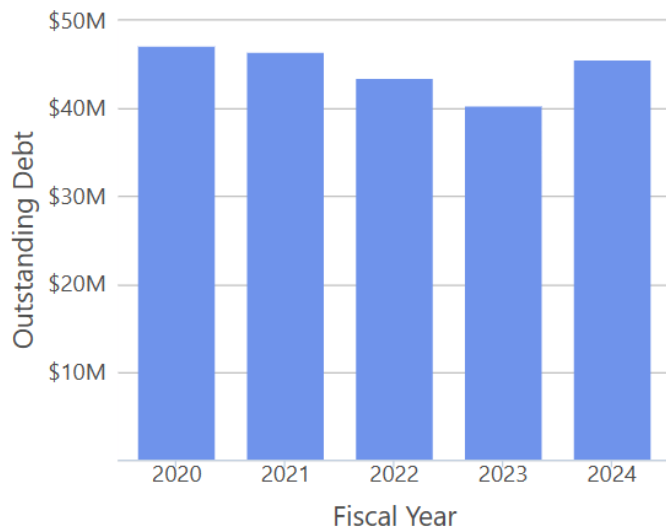
Since 2013, both the allowable levy maximum and the actual dollar amounts charged have risen at relatively the same pace –by a very small amount. As seen in the previous pages, Dracut’s tax rate has hovered between \$10-\$10.50 for the past couple years. This means that for every \$1,000 of assessed value of your property, taxpayers were charged around \$10-\$10.50.

As shown in the graph below, the average single family tax bill has risen about \$560 since 2021; however, the amount of the tax bill as a *percentage* of a resident’s home value has decreased. Said differently, while taxes have risen, so have home values – these combinations keep the tax rate relatively level.



Debt

Municipal debt, also known as municipal bonds, represents the debt obligations issued by the Town to pay for larger projects and acquisitions over a period of many fiscal years. Debt is most simply classified as the act of borrowing money from investors to fund public projects, or to cover an operatorial need or acquisition. There are two types of bonds in the municipal world – General Obligation and Revenue.



General Obligation Bonds (GOs) are backed by the full faith and credit of the issuer, meaning they are secured by the issuer's taxing power and require appropriations for payment each fiscal year as part of the operating or capital budgets. **Revenue Bonds** are backed by the specific revenues generated from the specific project or source for which the money has been borrowed and used. These include things like toll roads that collect money to repay the debt on that road's improvement or payments to water

districts for usage which, in turn, funds the water system and helps to generate revenue to operate the department and improve the operation's infrastructure and capital assets.

Municipal bonds often offer tax advantages to investors, as the interest income is typically exempt from federal income taxes and may also be exempt from state income taxes in the state of issuance. Most bonds generally carry a lower risk than corporate-style bonds, but are still subject to interest rate fluctuation, town creditworthiness, and global inflation changes. Municipal bonds are often less 'liquid' than other types of bonds, meaning they are more difficult to sell quickly; however, these types of bonds typically offer lower yields than taxable bonds and the benefits make them an attractive investment option for municipal or governmental lenders.

Dracut has a moderate amount of debt. An additional \$5M was taken on between 2023 and 2024 leaving the Town's Debt liability slightly higher than in years past. Historically speaking, debt exclusions were principally sought to fund the various school building projects, the library renovations, Town Hall's retrofitting and the work completed for what is now Fire Station 3. To date, the outstanding debt in Dracut equals \$45,697,281. This is up from the 2023 amount which was approximately \$40.5 Million. Historically, the Town has been able to pay its debts on time and in line with the terms of the borrowing agreements. Greater financial forecasting should be considered when, or if, the Town is considering taking on any new debts since these are outside the levy and must be raised and appropriated annually despite the budgetary shortfalls or the community's collective *appetite* for tax increases.

Where Do We Rank Compared to 'Like' Communities

It is commonplace for both staff and residents to seek information relative to where Dracut '*falls*' financially in comparison to neighboring communities with similar attributes. Among the 351 cities and

Towns which make up the Commonwealth of Massachusetts, the average tax rate in FY24 was \$14.34. Anecdotaly, also in FY24, the Town of Edgartown, Martha's Vineyard had the lowest property tax rate in the State of \$2.52 while the Town of Longmeadow in Western MA boasted the highest rate equaling \$22.92. What that means, generally speaking, is that for the same house, it is more expensive to live in Longmeadow than in Edgartown. In terms of the State of Massachusetts' 361 cities and towns, nearly 350 communities which generate and expend tax revenues and submit reports to the DOR were aggregated in order to surmise the state averages relative to the assessment of single-family homes and the corresponding average tax bills for Massachusetts. These can be seen in the table below.

State Average Single-Family Tax Bill	State Avg. Single-Family Assessed Value	State Number of Single-Family Parcels	Number of Cities & Towns Included
\$7,732	\$700,615	1,440,494	347

Where does Dracut fit into all of this?

To answer that question, we needed to set parameters for which communities we should compare with Dracut. Two key factors including population and equalized valuation (EQV) are great data points used to compare communities. **Equalized Valuation** is a term used to describe the estimate of the full and fair cash value of all properties in the community. EQVs are used to determine the amounts distributed by the State to Towns for certain state aid and grant programs. EQVs are also used to establish various state and county assessment amounts which the Town pays annually. The Commissioner of Revenue is charged with determining the EQV for each community in the Commonwealth; the figures directly relate to a community's wealth-factor which is why it is an important exercise. For the purposes of Dracut's comparable communities, we looked at communities with a total population between 37,000 and 67,000 residents, and those with an EQV between \$179,000-\$270,000.

EQV and population are not the only means we use to compare Dracut's ranking in terms of finances. We also need to consider physical location, home valuations, form of government (town vs. city), educational expenses, miles of roadway, public safety matters, and other governmental operations. Dracut is highlighted here in Peach for easy reference. Communities highlighted in green spend, charge or collect the greatest sums of money while those in red spend or collect the least.

Municipality	2023 Population	FY25 SingFam Tax Bill	22 Income Per Capita	24 EQV Per Capita	Land Area	Pop. Density	Total Road Miles
Billerica	41,619	7,196	50,638	270,033	25.57	1,628	228.11
Chelmsford	36,180	8,820	67,479	256,214	22.37	1,617	206.53
Dracut	32,291	5,591	42,821	184,677	20.63	1,565	159.08
Methuen	53,455	5,747	37,068	179,738	22.25	2,402	214.81
Tewksbury	31,243	8,322	52,263	246,488	20.70	1,509	165.27

Performance Indicators	DRACUT
	Highest
	Lowest

Comparative Towns Removed from Analysis	Andover	Income Per Capita & EQV too far from Dracut's
	Westford	Income Per Capita & EQV too far from Dracut's
	Tyngsboro	Gross Population too far from Dracut's

Community Comparison - General

Municipality	County	Billing Cycle	Form of Government	2023 Population	FY25 SingFam Tax Bill	22 Income Per Capita	24 EQV Per Capita	Land Area	Pop. Density	Total Road Miles
Billerica	MIDDLESEX	Quarterly	REPRESENTATIVE TOWN MEETING	41,619	7,196	50,638	270,033	25.57	1,628	228.11
Chelmsford	MIDDLESEX	Quarterly	REPRESENTATIVE TOWN MEETING	36,180	8,820	67,479	256,214	22.37	1,617	206.53
Dracut	MIDDLESEX	Quarterly	OPEN TOWN MEETING	32,291	5,591	42,821	184,677	20.63	1,565	159.08
Methuen	ESSEX	Quarterly	COUNCIL AND ALDERMAN	53,455	5,747	37,068	179,738	22.25	2,402	214.81
Tewksbury	MIDDLESEX	Quarterly	OPEN TOWN MEETING	31,243	8,322	52,263	246,488	20.70	1,509	165.27

Education				Community	FY24 Net School Spending - Actual	FY25 Net School Spending - Budget	FY25 % of Req. Spending
Municipality	FY24 NSS Actual	FY25 NSS Budget	Budget as % of Req'd (FY25)				
Billerica	\$ 91,110,972	\$ 94,900,991	129.9%	Billerica	\$ 91,110,972	\$ 94,900,991	129.9%
Chelmsford	\$ 82,940,442	\$ 88,331,256	131.6%	Chelmsford	\$ 82,940,442	\$ 88,331,256	131.6%
Dracut	\$ 53,811,873	\$ 55,574,209	98.75%*	Dracut	\$ 53,811,873	\$ 55,574,209	98.7%
Methuen	\$ 108,634,383.71	\$ 116,524,855.80	100.2%	Methuen	\$ 108,634,383.71	\$ 116,524,855.80	100.2%
Tewksbury	\$ 64,176,426.02	\$ 66,174,791.93	137.0%	Tewksbury	\$ 64,176,426.02	\$ 66,174,791.93	137.0%
Westford	\$ 76,157,082.05	\$ 78,318,565.20	126.1%	Tyngsborough	\$ 28,066,961.55	\$ 28,566,169.40	125.7%

What is Net School Spending (NSS) & Why Does it Matter?

In MA, NSS refers to the minimum amount a school district is required to spend on education. This is calculated by adding Chapter 70 Aid, which is the state's primary program for distributing funding to public schools, to each of the Town's required local contribution. Failure to meet this requirement can lead to penalties like non-approval of the tax rate or loss of state aid.

Other Financial Indicators

Municipality	County	FY24 G.Fund Debt	FY24 GF Debt % of Budget	Free Cash as of 7/1/2024	FY24 Stabilization Fund	S&P Bond Rating
Billerica	MIDDLESEX	7,242,337	3.60	5,270,904	5,738,530	AA+
Chelmsford	MIDDLESEX	10,869,235	6.81	4,742,817	15,338,814	AAA
Dracut	MIDDLESEX	3,841,242	3.64	11,857,454	1,575,487	AA
Methuen	ESSEX	5,246,729	2.61	20,926,263	8,017,792	AA-
Tewksbury	MIDDLESEX	13,364,217	8.82	7,132,516	19,232,218	AA+

Spending by Fund

Municipality	County	General Government	Police	Fire	Other Public Safety	Education	Public Works	Human Services	Culture & Rec	Fixed Costs	Total Tax Levy	R/O % of Levy	CIP % of Levy
Billerica	MIDDLESEX	7,776,156	8,534,042	9,616,382	3,096,285	86,958,054	11,325,772	1,293,898	3,182,614	21,938,582	161,863,891	61.35	38.65
Chelmsford	MIDDLESEX	6,466,790	8,697,046	7,875,185	550,615	74,905,537	8,651,419	1,500,467	2,451,605	28,009,414	124,569,867	82.43	17.57
Dracut	MIDDLESEX	4,358,439	5,354,329	4,660,569	706,736	47,260,614	6,071,175	637,515	1,029,106	19,628,998	60,107,866	92.24	7.76
Methuen	ESSEX	6,332,493	13,506,715	11,721,617	1,783,567	104,309,111	13,764,207	742,341	1,605,858	17,673,617	112,756,013	79.60	20.40
Tewksbury	MIDDLESEX	3,761,932	9,457,978	8,651,075	746,899	63,554,500	10,210,367	1,157,542	2,190,767	12,371,989	34,419,641	88.41	11.59

Section II

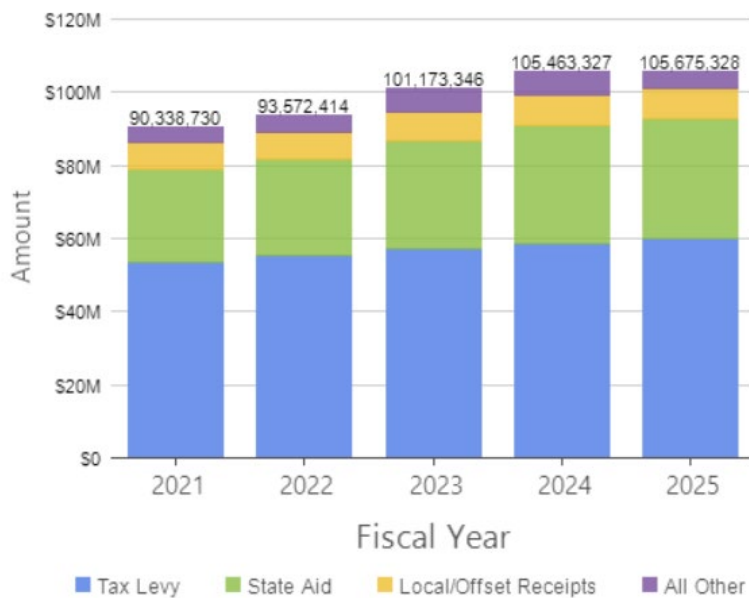
Revenues & Free Cash



REVENUES

Revenues for the Town come from several different sources but are primarily comprised of property taxes. Nearly 57% of the funds necessary to operate the town and schools derive from property taxes. These taxes are levied on real estate, commercial and industrial businesses as well as certain personal properties belonging to, or garaged, in Dracut. Taxes are applied to residents and businesses in the same manner as discussed earlier because the Town of Dracut employs one uniform tax rate.

Primary Revenue Sources

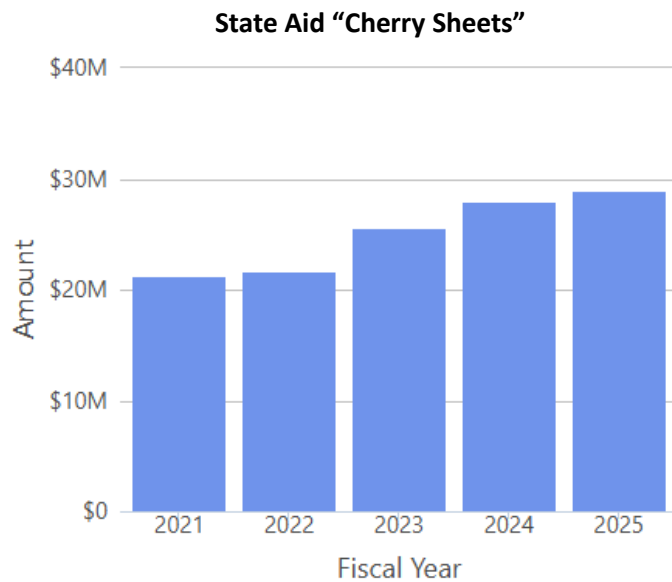


The Town's taxable properties are almost all residential. As of the 2025 valuation, 57% of the tax levy was residential while 7.72% was collected from local receipts. As a community that values open space, farmland, and its small-town feel. There is an abundance of open space and passive recreational properties that are exempt from taxes in Dracut. While efforts continue within Town, to expand the Economic Development footprint and strengthen Dracut's commercial tax-base,

the Town's reliance on individual households as the community's main source of income remains a steadfast 'must have.' In studying Dracut's financial position over the past five years, the data related to the aggregate revenues collected from taxes, fees, local receipts and state aid have remained relatively level funded. In 2025, the 'all other' bucket, comprised of funds for gifts, grants, and other types of revenues not tied to fees, saw a decrease of about \$1.5M.

FY	TAX LEVY	STATE AID	LOCAL RECEIPTS	ALL OTHER (<i>ROUNDED</i>)	TOTAL
2021	53,715,134	25,154,838	7,358,777	4,109,981	90,338,730
2022	55,524,147	25,973,441	7,447,200	4,627,626	93,572,414
2023	57,212,576	29,406,365	7,874,100	6,680,305	101,173,346
2024	58,821,273	32,288,742	8,230,000	6,123,312	105,463,327
2025	60,107,866	32,837,747	8,161,127	4,568,588	105,675,328

Other Types of Revenue

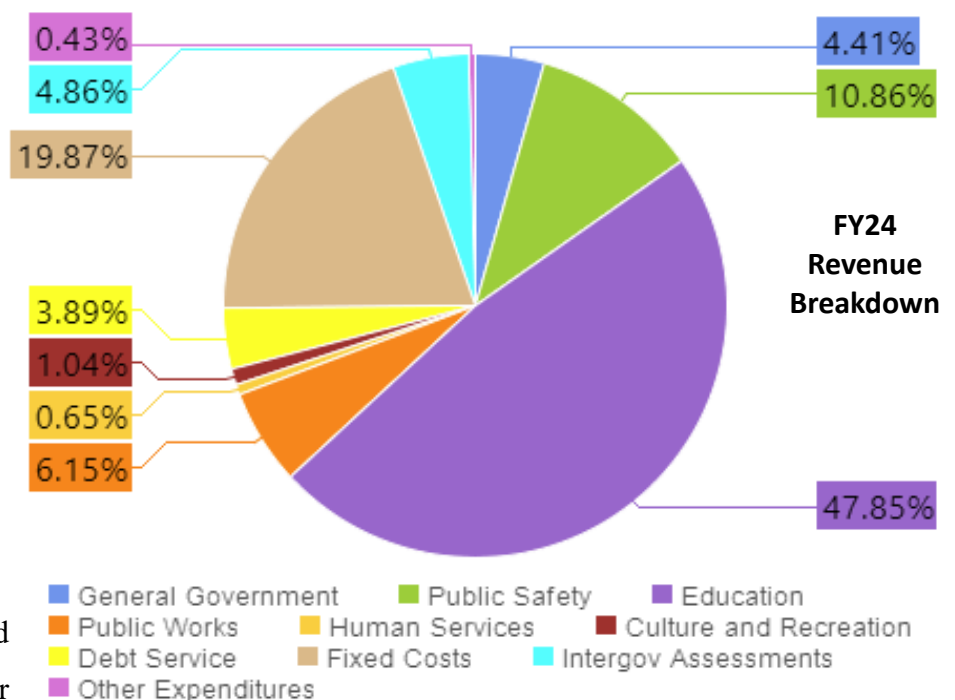


State Aide constitutes slightly more than 30% of the Town’s revenues and is provided to the Town through calculated formulas devised by the Commonwealth. Also known as ‘Cherry Sheets’ due to the red paper on which the document was once printed, the money provided to Dracut from the State is used to maintain roadways, culverts, bridges, and other infrastructure-related assets.

Other Revenues

The final two revenue categories are ‘Local Receipts’ and ‘Personal Property Taxes’. While these amounts constitute only a small piece of the Town’s revenue puzzle, these fees are used to sustain the operations throughout the year, decreasing the need for greater tax appropriations for some departments. Local Receipts is the term used to define fees and payments which the Town collects for permits, fines, applications, programs, events, and other services not covered through or by the tax levy. These funds are almost always considered General Fund Receipts and are deposited as lump sums into the Town’s revenue account. When the end of the year arrives, they collectively contribute to the Town’s Free Cash balance

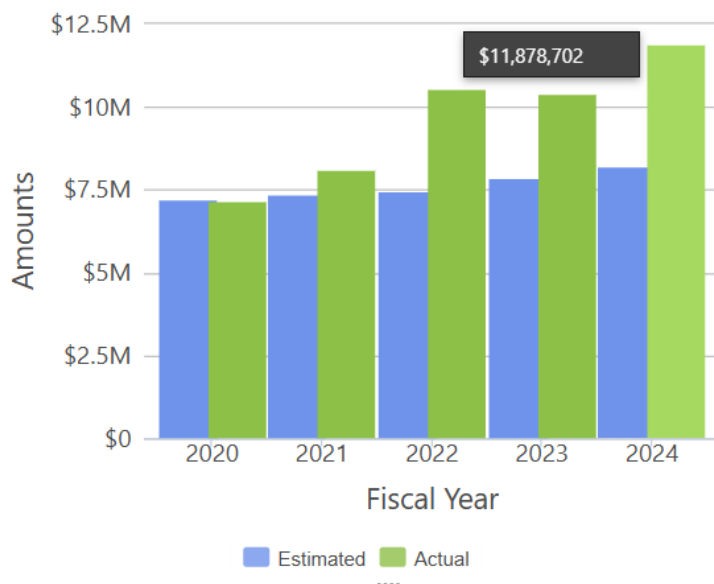
which is certified on an annual, not fiscal, basis. Over the past decade, the amount of funding the Town receives from the Commonwealth has grown steadily to coincide with our population density and new construction efforts related to homes and roadways. To understand the Town’s revenue streams and utilize that data to make informed decisions and projections for



budgeting purposes, we need to look at how the Town’s revenue projections compare with actuals. Actuals are often estimated, or projected, as a means for Town staff to set the stage for next year’s budget. It is not until the audit takes place, approximately 6-8 months after the fiscal year closes, that the previous year’s actuals are verified and can be used to gauge future appropriation requests. In the case of the table seen to the left, calendar years 2022 through 2024 showed a much larger yield in revenues than originally projected. While, in theory, this would lead one to believe the Town’s increasing revenues were enough to stabilize the budget, at least for the following year, it is not quite as simple as that. To achieve true balance and negate the need for Dracut to use Free Cash (or any other means) to balance the budget, the sum of additional revenues, or fees, must meet or exceed the total increase in expense. Put simply, to cover *additional* or *rising* costs applied the Town for non-discretionary items such as retirement, benefits, property and liability insurance, state assessments, and school charges, the Town would need to bring in a corresponding amount in revenues to cover it. If the cost to run the Town – in all aspects of the sentiment, increases by, for example, 30% from one year to the next, unless our revenues increase by 31%, we would still project a deficit. This scenario is exactly what the Town has seen over the past decade – inflation at a rate which cannot contend with Proposition 2 ½ or the net of Dracut’s local receipts, fees, grants or other non-tax-based resources.

Variances

When comparing the budget to the actual amounts spent, post audit, the difference is referred to as a **variance**. To calculate a variance, we first gather the budget data as presented and approved at Town Meeting. We then take the actual data, which is a mixture of the financial reporting we provide to the State at the time the tax rate is set and the data and information provided to the auditors annually



around the same time period. Then, to determine the variance, we analyze the two. Of course, there is a lot more that goes into the total analysis, but the basic definition of a variance is as described. It is important for members of the leadership team to compare the differences between the two amounts so we can see and understand how and why a variance may have occurred.

There are two main types of variances – *Favorable* and *Unfavorable*. Both are

educational and inform the next year's process because variance analyses allows us to identify the differences between budgeted amounts and the actual net cash collected. The analysis also helps us to determine the cause of certain discrepancies and whether those causes are inside or outside of the Town's control. Typical variances for Dracut include:

- ✓ **Revenue variances** - these occur when budgeted verses actual revenue numbers differ.
- ✓ **Expense variances** - these occur when there is a difference between budgeted and actual expenses.
- ✓ **Volume variances** – these are the differences between budgeted and the actual volumes, or rates of fees collected, programs offered, participation amounts, miles driven, or cases solved, etc.

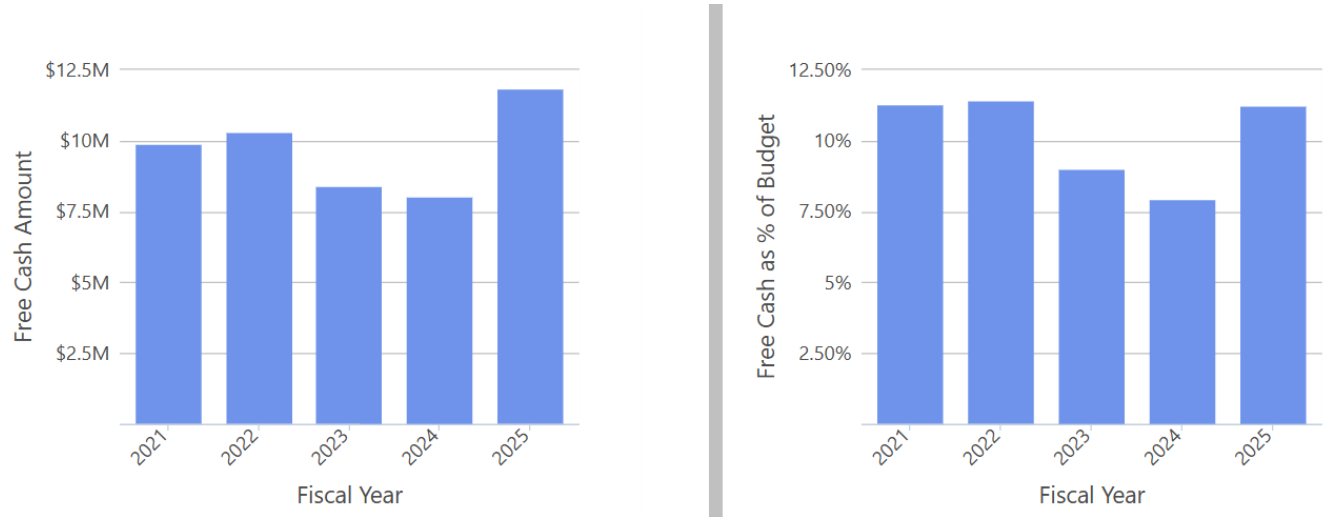
Free Cash

Free Cash is the remaining unrestricted funds from operations during the previous fiscal year. It includes unexpended cash influxes from previous years as well as the actual receipts collected in excess of the estimates on the Town's tax recapitulation sheets and/or unspent budget line items. Unpaid property taxes and certain deficits reduce the amount that can be certified as free cash. An increasing free cash trend, which has been the case in Dracut for the past two years, is generally favorable as it provides greater financial flexibility for our community. The calculation of free cash, as seen below, is based on the June 30th balance sheets which are submitted by the Town's Finance Director for certification annually each Fall. The State must certify every Town's Free Cash total after the June 30th year-end close-outs. The Town is generally notified of its certified Free Cash amount by December each year. Because the amount is a moving target until certified at the State level, the Town must guess what percentage of bills may remain unpaid each fiscal year end. Therefore, the amount budgeted for our Free Cash line item each year may not always match what the State certifies, although it is generally within 5%.

Declining reserves as a percentage of operating revenue is usually a warning indicator for Town leadership that something needs to change. As you can see from the charts below, 2023 and 2024 were particularly challenging years as the town utilized \$ 9.5 Million to balance the general fund budget, including paying for Capital Outlay (non-borrowed) items and repairs. This practice is vehemently discouraged by the State Division of Local Services (DLS) and the Government Finance Officers Association, as both entities recommend that communities maintain an overall reserve balance between 5%-15% of the Town's General Fund Budget. Many communities have adopted financial policies which allow for 10% in Free Cash and an amount between 7-15% in a separate stabilization account, or

accounts to be withheld in order to safeguard the municipalities’ financial statues and prepare for variances within the budget during ‘off’ times.

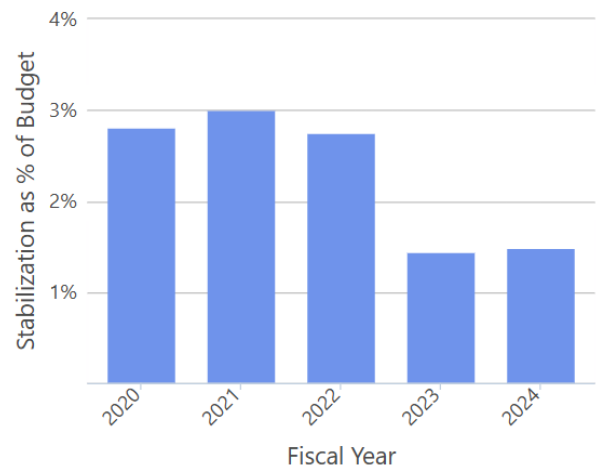
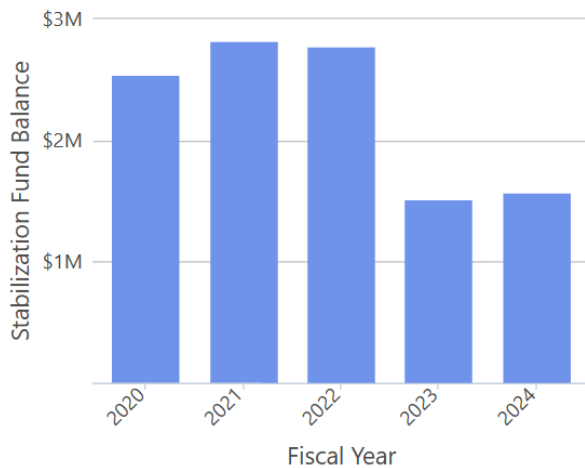
For FY26, Dracut once again must rely on Free Cash to achieve balance in the budget – and the budget only proposed to cover half the deficit in this manner as a new trash fee will cover the costs of that operation in total, as opposed to those services paid through the tax levy. The use of Free Cash for FY26 in the amount of nearly \$4.5 Million will reduce the Town’s overall percentage to about 7.5 of the total budget – because this is below the 10% threshold, it is important that we, as a community, begin to discuss what needs to change to ensure that our free cash position doesn’t dip any lower for FY27 and beyond.



Stabilization Funds

Stabilization funds are designed to accumulate amounts for capital and other future spending purposes or to pre-pay debt service for current and upcoming projects. They are often thought of as a type of savings account for municipalities. Communities may establish one or more stabilization funds for different purposes by a vote of a two-thirds majority of Town Meeting. While a simple majority vote is required to deposit funds *into* a stabilization account, a separate two-thirds majority vote is required to appropriate money *from* the fund. To fully achieve and sustain fiscal balance, it is imperative that the proposed annual budgets seek to allocate portions of the certified free cash balance into a stabilization account. These actions protect the town, financially, in times of emergency, higher-than-typical inflation or in planning for future large-scale infrastructure projects. A reduction in these funds, or a Town’s inability to deposit into them year-after-year, should be seen as a warning indicator that something drastic needs to change.

Like the page before which talked about free cash, stabilization accounts are important to the financial stability of a Town. The Government Finance Officers Association recommends that communities maintain an overall reserve balance between 7% to 15% of the overall budget in stabilization funds. Dracut is *woefully underfunded* in this area, with only 1.5% of the total budget represented in stabilization and no substantive deposits into these accounts for many years.



Local Receipts

Revenues which Town receives from sources other than Property Taxes and State Aid are known as Local Receipts. The Town of Dracut collects about \$8 Million in Local Receipts. These revenue sources are generally more economically sensitive and are watched over the course of a year to ensure that what we *think* we will be received in terms of revenue is in line with what we actually receive. While there are several types of local receipts, most funds are generated from five main categories.

- Motor Vehicle Excise:** Motor Vehicle Excise is the Town’s largest source of Excise Tax Revenue. Under M.G.L. Ch.60A, the Commonwealth imposes an excise in-lieu of property tax on motor vehicles, the proceeds of which are received by the municipality where the vehicle is principally garaged. A uniform rate of \$25 per \$1,000 is imposed by the State for each vehicle valuation. Valuations are determined by a statutorily defined depreciation schedule based on the manufacturer’s list price and the year of manufacture. The Town of Dracut’s Assessing Division receives information from the Registry of Motor Vehicles annually which is then used to generate Motor Vehicle Excise bills. These fees account for approximately 4% - 4.5% of the Town’s revenue collection.
- Meals Excise.** The Commonwealth, via M.G.L. Ch.64L, granted municipalities a local tax option in October of 2009 which allowed a tax of .75% on all meals sold in that community. This option is

administered by DOR and while Dracut has a limited number of restaurants, the revenues generated from this tax constitute about 2% of the collected revenues.

- **Penalties & Interest.** In general, the Town's level of investment income is a function of prevailing short-term interest rates and daily cash balances. In recent fiscal years, the Town has been able to earn a moderate amount of interest due to higher-than-normal cash balances and healthy reserves.
- **Payments in Lieu of Taxes (PILOTs).** PILOTs are agreements with tax exempt entities in the community which work to partially compensate the Town for services rendered to the entities.
- **Fees.** In addition to the local receipts (fees') outlined in the pages before this, there are also fees that the community charges for programs, events, and funds which are designed as a means to fund, in whole or in part, that particular operation. In Dracut, the principal revolving accounts include funds within Recreation, Building, Conservation, Council on Aging, Gift Accounts and certain Cultural and Civic divisions within the Town.

Section III

FY26 General Fund Requests



Town of Dracut

Fiscal Year 2026 Budget

Summary of Revenue & Expenditures

Department/Description	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Proposed - level service	\$ Change	% Change
Revenues/Transfers							
Property Taxes	\$ 55,568,695	\$ 57,220,004	\$ 58,821,872	\$ 60,139,697	\$ 61,618,434	\$ 1,478,737	2.46%
Other Taxes	\$ 5,424,943	\$ 5,692,151	\$ 5,872,493	\$ 5,155,727	\$ 5,372,600	\$ 216,873	4.21%
Cannabis	\$ 2,627,408	\$ 2,732,695	\$ 1,924,198	\$ 1,000,000	\$ 1,000,000	\$ -	0.00%
Penalties/Interest & Investment Income	\$ 262,506	\$ 359,024	\$ 1,484,962	\$ 320,000	\$ 330,000	\$ 10,000	3.13%
License & Permits	\$ 746,706	\$ 642,837	\$ 1,140,766	\$ 782,000	\$ 749,700	\$ (32,300)	-4.13%
Department Revenue	\$ 561,403	\$ 514,587	\$ 849,701	\$ 463,100	\$ 464,650	\$ 1,550	0.33%
Fines & Fees	\$ 12,754	\$ 22,035	\$ 7,364	\$ 8,000	\$ 8,500	\$ 500	6.25%
Other Local Revenue	\$ 975,700	\$ 572,734	\$ 398,207	\$ 305,000	\$ 305,000	\$ -	0.00%
State Aid	\$ 26,265,937	\$ 29,779,850	\$ 32,310,246	\$ 32,837,747	\$ 33,768,074	\$ 930,327	2.83%
Transfer from Other Articles/Funds	\$ 1,009,589	\$ 688,281	\$ 451,756	\$ 543,529	\$ 14,531,208	\$ 13,987,679	2573.49%
Transfer from Enterprise/Preservation Fund	\$ 295,000	\$ 724,000	\$ 1,031,000	\$ 1,031,000	\$ 1,045,190	\$ 14,190	1.38%
Free Cash	\$ 2,830,334	\$ 5,172,625	\$ 4,243,000	\$ 2,205,000	\$ 3,833,571	\$ 1,628,571	73.86%
OPIOID & Other Funds	\$ -	\$ -	\$ 2,410,000	\$ 60,000	\$ -	\$ (60,000)	-100.00%
Chapter 90	\$ 787,700	\$ 815,467	\$ 818,362	\$ 820,059	\$ 1,287,230	\$ 467,171	56.97%
Solid Waste Fees	\$ -	\$ -	\$ -	\$ -	\$ 4,150,000	\$ 4,150,000	0.00%
Total Revenues	\$ 109,287,171	\$ 119,041,378	\$ 125,355,604	\$ 121,479,545	\$ 132,297,729	10,818,183	8.91%
Expenditures							
Town Moderator	\$ 275	\$ 550	\$ 550	\$ 550	\$ 550	\$ -	0.00%
Selectmen	\$ 72,692	\$ 94,295	\$ 88,449	\$ 98,806	\$ 100,401	\$ 1,594	1.61%
Town Manager	\$ 303,324	\$ 333,308	\$ 356,078	\$ 365,940	\$ 406,451	\$ 40,511	11.07%
Finance Committee	\$ 1,426	\$ 1,591	\$ 1,072	\$ 1,800	\$ -	\$ (1,800)	-100.00%
Asst. Town Manager/Finance Director	\$ 401,302	\$ 441,006	\$ 446,251	\$ 476,529	\$ 523,497	\$ 46,968	9.86%
Assessors	\$ 272,505	\$ 232,010	\$ 236,101	\$ 230,592	\$ 239,217	\$ 8,626	3.74%
Treasurer	\$ 192,714	\$ 211,022	\$ 207,339	\$ 226,322	\$ 160,761	\$ (65,560)	-28.97%
Tax Collector	\$ 178,342	\$ 169,073	\$ 186,173	\$ 193,626	\$ 150,493	\$ (43,133)	-22.28%
Legal Department	\$ 200,130	\$ 303,838	\$ 250,667	\$ 290,000	\$ 287,000	\$ (3,000)	-1.03%
Human Resources	\$ 80,356	\$ 77,451	\$ 81,020	\$ 79,207	\$ 90,009	\$ 10,803	13.64%
Informational Technology	\$ 287,897	\$ 390,935	\$ 353,673	\$ 435,317	\$ 485,793	\$ 50,476	11.60%
Town Clerk	\$ 250,556	\$ 226,839	\$ 251,712	\$ 242,014	\$ 286,904	\$ 44,890	18.55%
Elections & Registrations	\$ 65,118	\$ 113,171	\$ 114,447	\$ 113,907	\$ 107,450	\$ (6,457)	-5.67%
Planning/Land Management	\$ 807,630	\$ 813,425	\$ 645,427	\$ 605,028	\$ 433,942	\$ (171,086)	-28.28%
Building Maintenance	\$ 443,700	\$ 629,114	\$ 609,912	\$ 776,218	\$ 678,832	\$ (97,385)	-12.55%
Town/School Insurance Premiums	\$ 610,410	\$ 650,491	\$ 664,756	\$ 800,000	\$ 1,040,147	\$ 240,147	30.02%
Total General Government	\$ 4,168,374	\$ 4,688,119	\$ 4,493,627	\$ 4,935,855	\$ 4,991,448	\$ 55,593	1.13%
Police Department	\$ 5,168,061	\$ 5,346,919	\$ 5,329,390	\$ 5,749,139	\$ 5,685,208	\$ (63,930)	-1.11%
Fire Department	\$ 5,042,366	\$ 4,678,199	\$ 4,634,830	\$ 4,867,710	\$ 4,952,393	\$ 84,683	1.74%
Regional Dispatch Center	\$ 559,773	\$ 670,965	\$ 303,566	\$ 601,864	\$ 765,651	\$ 163,787	27.21%
Building & Inspections	\$ 302,165	\$ 298,819	\$ 256,098	\$ 397,431	\$ 371,779	\$ (25,652)	-6.45%
Emergency Management	\$ 16,808	\$ 21,491	\$ 19,042	\$ 24,819	\$ 19,500	\$ (5,319)	-21.43%
Animal Control	\$ 69,124	\$ 36,893	\$ 59,789	\$ 43,815	\$ 84,759	\$ 40,944	93.45%
Total Public Safety	\$ 11,158,296	\$ 11,053,287	\$ 10,602,716	\$ 11,684,777	\$ 11,879,290	\$ 194,512	1.66%

Town of Dracut

Fiscal Year 2026 Budget

Summary of Revenue & Expenditures

Department/Description	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Proposed - level service	\$ Change	% Change
Town of Dracut Schools	\$ 49,439,419	\$ 50,387,701	\$ 56,790,873	\$ 58,581,946	\$ 62,937,850	\$ 4,355,904	7.44%
Greater Lowell Tech High School	\$ 4,714,833	\$ 5,203,393	\$ 5,377,105	\$ 6,670,409	\$ 6,911,930	\$ 241,521	3.62%
Essex Aggie	\$ 24,923	\$ 20,516	\$ 22,155	\$ 22,000	\$ 22,000	\$ -	0.00%
Total Education	\$ 54,179,174	\$ 55,611,610	\$ 62,190,133	\$ 65,274,355	\$ 69,871,780	\$ 4,597,425	7.04%
Engineering	\$ 240,877	\$ 317,525	\$ 97,765	\$ 259,659	\$ 136,422	\$ (123,236)	-47.46%
Stormwater	\$ 551,038	\$ 272,990	\$ 296,451	\$ 394,808	\$ 423,805	\$ 28,997	7.34%
Public Works	\$ 258,239	\$ 239,687	\$ 231,577	\$ 214,738	\$ 336,020	\$ 121,282	56.48%
Highway Maintenance	\$ 1,303,502	\$ 1,153,942	\$ 1,066,584	\$ 1,263,551	\$ 1,204,772	\$ (58,779)	-4.65%
Snow & Ice	\$ 1,079,783	\$ 647,800	\$ 653,100	\$ 588,095	\$ 648,000	\$ 59,905	10.19%
Street Lighting	\$ 106,477	\$ 112,331	\$ 79,162	\$ 105,000	\$ 105,000	\$ -	0.00%
Tree Department	\$ 286,499	\$ 277,653	\$ 267,535	\$ 278,171	\$ 283,149	\$ 4,978	1.79%
Vehicle Maintenance	\$ 904,587	\$ 573,359	\$ 527,134	\$ 565,028	\$ 668,976	\$ 103,948	18.40%
Solid Waste	\$ 2,487,160	\$ 2,897,055	\$ 3,004,309	\$ 3,490,205	\$ 4,182,500	\$ 692,295	19.84%
Cemetery Division	\$ 78,291	\$ 99,790	\$ 60,680	\$ 81,977	\$ 69,893	\$ (12,084)	-14.74%
Total Department of Public Works	\$ 7,296,452	\$ 6,592,132	\$ 6,284,298	\$ 7,241,232	\$ 8,058,538	\$ 817,306	11.29%
Board of Health	\$ 233,652	\$ 235,351	\$ 243,795	\$ 242,548	\$ 257,012	\$ 14,464	5.96%
Council on Aging	\$ 352,043	\$ 316,305	\$ 233,681	\$ 326,984	\$ 342,508	\$ 15,524	4.75%
Veteran Services	\$ 172,779	\$ 173,146	\$ 149,863	\$ 198,377	\$ 206,113	\$ 7,735	3.90%
Total Health & Human Service	\$ 758,474	\$ 724,802	\$ 627,340	\$ 767,910	\$ 805,633	\$ 37,723	4.91%
Library	\$ 832,601	\$ 1,057,041	\$ 836,252	\$ 925,241	\$ 878,689	\$ (46,552)	-5.03%
Recreation	\$ 91,957	\$ 97,877	\$ 126,924	\$ 106,201	\$ 104,605	\$ (1,597)	-1.50%
Veteran Organization	\$ 17,227	\$ 5,491	\$ 4,795	\$ 5,000	\$ 5,000	\$ -	0.00%
Parks	\$ 78,603	\$ 58,331	\$ 32,477	\$ 34,700	\$ 23,900	\$ (10,800)	-31.12%
Open Space	\$ 3,252	\$ 1,974	\$ 5,006	\$ 2,700	\$ 2,700	\$ -	0.00%
Historical Commission	\$ 11,581	\$ 9,337	\$ 4,569	\$ 2,000	\$ 2,000	\$ -	0.00%
Total Culture and Recreation	\$ 1,035,221	\$ 1,230,051	\$ 1,010,022	\$ 1,075,842	\$ 1,016,893	\$ (58,949)	-5.48%
Debt Service	\$ 4,302,271	\$ 4,236,645	\$ 4,089,591	\$ 3,747,519	\$ 3,454,311	\$ (293,208)	-7.82%
Insurance & Benefits	\$ 16,281,165	\$ 17,948,888	\$ 19,539,755	\$ 21,846,043	\$ 24,850,614	\$ 3,004,571	13.75%
Reserves & Sick Leave Buyback	\$ 335,661	\$ 349,187	\$ 240,214	\$ 1,082,924	\$ 932,924	\$ (150,000)	-13.85%
Total Debt, I/B , Reserve & Buyback	\$ 20,919,097	\$ 22,534,720	\$ 23,869,561	\$ 26,676,486	\$ 29,237,849	\$ 2,561,363	9.60%
Total General Fund Expenditures	\$ 99,515,089	\$ 102,434,721	\$ 109,077,697	\$ 117,656,458	\$ 125,861,432	\$ 8,204,973	6.97%
State Assessments & Charges	\$ 4,485,182	\$ 4,339,554	\$ 4,795,119	\$ 4,202,352	\$ 4,736,843	\$ 534,491	12.72%
Other Expenses & Transfers	\$ 5,108,451	\$ 6,472,636	\$ 7,117,921	\$ 1,343,601	\$ 1,699,454	\$ 355,853	26.49%
Total All General Fund Expenditures	\$ 109,108,722	\$ 113,246,911	\$ 120,990,737	\$ 123,202,412	\$ 132,297,729	9,095,317	7.38%
Total Revenue					\$ 132,297,729		
Total Expenditures					\$ 132,297,729		
Deficit w/o Free Cash					\$ (3,833,571)		
Deficit w/o Trash Fee					\$ (7,983,571)		

Town of Dracut
Fiscal Year 2026 Budget
Summary of Revenues and Transfers

Revenue Description	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Proposed	\$ Change	% Change
	2022	2023	2024	2025			
Property Taxes							
Property Taxes	\$ 50,832,350	\$ 52,482,060	\$ 54,327,962	\$ 56,041,792	\$ 57,731,130	\$ 1,689,338	3.01%
Levy Limit Increase 2 1/2%	\$ 1,270,809	\$ 1,312,052	\$ 1,358,199	\$ 1,401,045	\$ 1,443,278	\$ 42,233	3.01%
New Growth	\$ 378,901	\$ 533,850	\$ 355,631	\$ 288,293	\$ 300,000	\$ 11,707	4.06%
Exempt Debt	\$ 3,086,635	\$ 2,892,042	\$ 2,780,080	\$ 2,408,567	\$ 2,144,026	\$ (264,541)	-10.98%
Total Property Taxes	\$ 55,568,695	\$ 57,220,004	\$ 58,821,872	\$ 60,139,697	\$ 61,618,434	\$ 1,478,737	2.46%
Other Taxes							
Motor Vehicle Excise Tax	\$ 4,928,696	\$ 5,131,328	\$ 5,317,247	\$ 4,700,000	\$ 4,900,000	\$ 200,000	4.26%
Boat Excise Tax	\$ 2,962	\$ 2,536	\$ 2,385	\$ 2,700	\$ 2,600	\$ (100)	-3.70%
Meals Tax	\$ 469,787	\$ 535,067	\$ 542,339	\$ 432,027	\$ 450,000	\$ 17,973	4.16%
Payment in Lieu of Taxes	\$ 23,498	\$ 23,220	\$ 10,523	\$ 21,000	\$ 20,000	\$ (1,000)	-4.76%
Total Other Taxes	\$ 5,424,943	\$ 5,692,151	\$ 5,872,493	\$ 5,155,727	\$ 5,372,600	\$ 216,873	4.21%
Cannabis Revenue							
Cannabis Excise Tax	\$ 1,226,581	\$ 1,377,094	\$ 1,277,821	\$ 1,000,000	\$ 1,000,000	\$ -	0.00%
Impact Fees	\$ 1,400,827	\$ 1,355,601	\$ 646,377	\$ -	\$ -	\$ -	0.00%
Total Cannabis Revenue	\$ 2,627,408	\$ 2,732,695	\$ 1,924,198	\$ 1,000,000	\$ 1,000,000	\$ -	0.00%
Penalties & Interest / Investment Income							
Penalties & Interest	\$ 84,004	\$ 183,288	\$ 177,323	\$ 130,000	\$ 130,000	\$ -	0.00%
Investment Income	\$ 178,502	\$ 175,736	\$ 1,307,639	\$ 190,000	\$ 200,000	\$ 10,000	5.26%
Total Penalties/Interest/Investment Inc	\$ 262,506	\$ 359,024	\$ 1,484,962	\$ 320,000	\$ 330,000	\$ 10,000	3.13%
License & Permits							
Alcohol License	\$ 71,736	\$ 73,400	\$ 75,750	\$ 70,000	\$ 71,000	\$ 1,000	1.43%
Selectmen Licenses	\$ 4,075	\$ 4,450	\$ 8,227	\$ 3,500	\$ 4,200	\$ 700	20.00%
Fire Permits	\$ 5,190	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Building Permits	\$ 444,039	\$ 381,370	\$ 732,953	\$ 500,000	\$ 450,000	\$ (50,000)	-10.00%
Sheet Metal Permits	\$ 16,650	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Plumbing Permits	\$ 34,428	\$ 51,382	\$ 92,016	\$ 70,000	\$ 71,000	\$ 1,000	1.43%
Gas Permits	\$ 25,278	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Sealer of Weights	\$ 9,440	\$ 8,990	\$ 20,370	\$ 8,500	\$ 8,500	\$ -	0.00%
Wiring Permits	\$ 131,245	\$ 118,570	\$ 207,500	\$ 125,000	\$ 140,000	\$ 15,000	12.00%
Trench Permits	\$ 4,625	\$ 4,675	\$ 3,950	\$ 5,000	\$ 5,000	\$ -	0.00%
Total License & Permits	\$ 746,706	\$ 642,837	\$ 1,140,766	\$ 782,000	\$ 749,700	\$ (32,300)	-4.13%
Charges for Services							
Solid Waste Fees	\$ -	\$ -	\$ -	\$ -	\$ 4,150,000	\$ 4,150,000	0.00%
Total Charges for Services	\$ -	\$ -	\$ -	\$ -	\$ 4,150,000	\$ 4,150,000	0.00%
Department Revenue							
Special Permit Fees	\$ -	\$ 450	\$ 4,438	\$ -	\$ -	\$ -	0.00%
Assessors List & Copy	\$ 8,200	\$ 9,050	\$ 6,725	\$ 9,000	\$ 9,000	\$ -	0.00%
Finance Miscellaneous Revenue	\$ 11,506	\$ 87,658	\$ 268,203	\$ 90,000	\$ 80,000	\$ (10,000)	-11.11%
Tax Title Fees	\$ 63,432	\$ 2,404	\$ 141,003	\$ -	\$ -	\$ -	0.00%
Demand Fees	\$ 141,086	\$ 119,278	\$ 233,954	\$ 110,000	\$ 115,000	\$ 5,000	4.55%
MV Clears	\$ 28,940	\$ 31,540	\$ 19,030	\$ 27,000	\$ 27,000	\$ -	0.00%

Town of Dracut
Fiscal Year 2026 Budget
Summary of Revenues and Transfers

Revenue Description	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Proposed	\$ Change	% Change
Municipal Lien Certificate	\$ 30,900	\$ 18,100	\$ 7,175	\$ 15,000	\$ 15,000	\$ -	0.00%
MVX Warrant Fee	\$ 32,563	\$ 31,815	\$ 21,715	\$ 30,000	\$ 30,000	\$ -	0.00%
Dog Licenses	\$ 12,927	\$ 15,783	\$ 9,014	\$ 15,000	\$ 15,000	\$ -	0.00%
Business Certification	\$ 7,180	\$ 5,430	\$ 3,441	\$ 5,000	\$ 5,000	\$ -	0.00%
Birth Death & Marriage Cert.	\$ 30,220	\$ 28,941	\$ 2,220	\$ 25,000	\$ 25,000	\$ -	0.00%
Marriage License	\$ 4,320	\$ 4,660	\$ 16,217	\$ 6,000	\$ 6,000	\$ -	0.00%
Miscellaneous	\$ 5,807	\$ 3,152	\$ 10,170	\$ -	\$ -	\$ -	0.00%
Planning Board Fees	\$ 1,400	\$ 7,525		\$ 2,500	\$ 4,000	\$ 1,500	60.00%
Board of Appeal Fees	\$ 4,170	\$ 8,035		\$ 4,000	\$ 4,000	\$ -	0.00%
Admin Fee - Detail	\$ 66,824	\$ 52,899	\$ 40,674	\$ 65,000	\$ 65,000	\$ -	0.00%
Firearm ID	\$ 8,413	\$ 15,988	\$ 13,488	\$ 9,000	\$ 9,000	\$ -	0.00%
Miscellaneous	\$ -	\$ -		\$ -	\$ -	\$ -	0.00%
Admin Fee - Detail	\$ 1,255	\$ 3,309	\$ 527	\$ 1,000	\$ 1,000	\$ -	0.00%
Propane Storage Permits	\$ 630	\$ 900	\$ 900	\$ 1,000	\$ 1,000	\$ -	0.00%
Smoke Detector	\$ 29,100	\$ 24,285	\$ 12,845	\$ 20,000	\$ 20,000	\$ -	0.00%
Miscellaneous	\$ 30,985	\$ 4,555	\$ 4,135	\$ -	\$ -	\$ -	0.00%
Engineering Revenue	\$ 4,920	\$ -	\$ -	\$ 450	\$ 500	\$ 50	11.11%
Street Opening Fee	\$ 3,750	\$ 4,200	\$ 500	\$ 3,150	\$ 3,150	\$ -	0.00%
Board of Health	\$ 32,875	\$ 34,630	\$ 33,327	\$ 25,000	\$ 30,000	\$ 5,000	20.00%
Total Department Revenue	\$ 561,403	\$ 514,587	\$ 849,701	\$ 463,100	\$ 464,650	\$ 1,550	0.33%

Fines & Fees							
RMV - Tickets & Citations	\$ 10,692	\$ 6,517	\$ 5,173	\$ 7,000	\$ 7,000	\$ -	0.00%
Court Fines	\$ 285	\$ 590	\$ 130	\$ 500	\$ 500	\$ -	0.00%
Animal Control Officer Fines	\$ 285	\$ 311	\$ 478	\$ -	\$ -	\$ -	0.00%
Other Misc. Fees	\$ -	\$ 14,060	\$ 450	\$ -	\$ -	\$ -	0.00%
Parking Tickets	\$ 1,492	\$ 557	\$ 1,133	\$ 500	\$ 1,000	\$ 500	100.00%
Total Fines & Fees	\$ 12,754	\$ 22,035	\$ 7,364	\$ 8,000	\$ 8,500	\$ 500	6.25%

Other Local Receipt Revenue							
School - Medicaid Reimbursement	\$ 414,220	\$ 250,669	\$ 146,183	\$ 150,000	\$ 150,000	\$ -	0.00%
Betterment Robbins	\$ 39,355	\$ 17,755	\$ 13,465	\$ 10,000	\$ 10,000	\$ -	0.00%
40U Assessments	\$ -	\$ 19,459	\$ 78,344	\$ -	\$ -	\$ -	0.00%
Miscellaneous Rev - Recurring	\$ 9,532	\$ 100,353	\$ 9,597	\$ -	\$ -	\$ -	0.00%
Miscellaneous Non-Recurring Rev	\$ 366,125	\$ 43,231	\$ 16,038	\$ -	\$ -	\$ -	0.00%
LRTA Bus Reimbursement	\$ 146,468	\$ 141,267	\$ 134,580	\$ 145,000	\$ 145,000	\$ -	0.00%
Total Other Revenue	\$ 975,700	\$ 572,734	\$ 398,207	\$ 305,000	\$ 305,000	\$ -	0.00%

Total Local Receipts	\$ 10,611,420	\$ 10,536,063	\$ 11,677,691	\$ 8,033,827	\$ 12,380,450	\$ 4,346,623	54.10%
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State Aid							
School Choice	\$ 108,688	\$ 91,809	\$ 70,774	\$ 74,091	\$ 80,224	\$ 6,133	8.28%
State Owned Land	\$ 52,283	\$ 67,109	\$ 79,216	\$ 81,201	\$ 79,679	\$ (1,522)	-1.87%
Local Aid - UGGA	\$ 3,850,721	\$ 4,058,660	\$ 4,188,537	\$ 4,314,193	\$ 4,443,619	\$ 129,426	3.00%
Veteran Benefit Reimbursement	\$ 118,862	\$ 100,306	\$ 73,039	\$ 82,992	\$ 85,000	\$ 2,008	2.42%
Charter School	\$ 593,045	\$ 507,894	\$ 441,695	\$ 466,290	\$ 450,000	\$ (16,290)	-3.49%
Chapter 70	\$ 21,013,411	\$ 24,318,160	\$ 27,170,143	\$ 27,570,439	\$ 28,397,552	\$ 827,113	3.00%
Veteran Blind Surviving Spouse	\$ 62,248	\$ 24,598	\$ 21,586	\$ -	\$ -	\$ -	0.00%

Town of Dracut
Fiscal Year 2026 Budget
Summary of Revenues and Transfers

Revenue Description	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Proposed	\$ Change	% Change
Elderly Abatements	\$ 118,862	\$ 188,454	\$ 184,611	\$ 155,223	\$ 150,000	\$ (5,223)	-3.36%
Library Offset	\$ 59,639	\$ 73,973	\$ 80,645	\$ 93,318	\$ 82,000	\$ (11,318)	-12.13%
Total State Aid	\$ 25,977,759	\$ 29,430,963	\$ 32,310,246	\$ 32,837,747	\$ 33,768,074	\$ 930,327	2.83%
Transfers & Other							
Other Articles/Special Revenue	\$ 917,833	\$ 582,600	\$ 90,000	\$ 90,000	\$ 32,000	\$ (58,000)	-64.44%
Solar Panel Funding	\$ -	\$ -	\$ 2,350,000	\$ -	\$ -	\$ -	0.00%
Transfer from (Grant & School Lunch)	\$ -	\$ -	\$ 270,000	\$ 300,000	\$ 300,000	\$ -	0.00%
Transfer Sewer Enterprise	\$ 195,000	\$ 561,000	\$ 840,000	\$ 840,000	\$ 840,000	\$ -	0.00%
Transfer Water Enterprise	\$ 100,000	\$ 163,000	\$ 191,000	\$ 191,000	\$ 191,000	\$ -	0.00%
Equipment Stabilization Fund	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -	0.00%
Transfer from Town Hall Reserve	\$ 86,756	\$ 86,756	\$ 86,756	\$ 86,756	\$ 86,613	\$ (144)	-0.17%
Conservation Fund/Performance Bonds	\$ 5,000	\$ 8,925	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0.00%
OPIOID Stabilization Fund	\$ -	\$ -	\$ 60,000	\$ 60,000	\$ -	\$ (60,000)	-100.00%
Free Cash Capital	\$ 1,898,000	\$ 4,147,625	\$ 3,098,000	\$ -	\$ -	\$ -	0.00%
Free Cash Equipment Stabilization Fund	\$ 403,500	\$ 500,000	\$ -	\$ -	\$ -	\$ -	0.00%
Free Cash Other	\$ 528,834	\$ 525,000	\$ 1,145,000	\$ 500,000	\$ -	\$ (500,000)	-100.00%
Free Cash - Balance Operating Budget	\$ -	\$ -	\$ -	\$ 1,705,000	\$ 3,833,571	\$ 2,128,571	124.84%
Transfer from Rec Revolving Fund	\$ -	\$ -	\$ -	\$ -	\$ 45,000	\$ 45,000	0.00%
Transfer from Special Revenue Funds	\$ -	\$ -	\$ -	\$ 153,470	\$ 10,600	\$ (142,870)	-93.09%
Chapter 90 Reimbursement	\$ 787,700	\$ 815,467	\$ 818,362	\$ 820,059	\$ 1,287,230	\$ 467,171	56.97%
School Chargebacks	\$ -	\$ -	\$ -	\$ 15,858,256	\$ 17,899,756	\$ 2,041,500	12.87%
Total Transfers & Other	\$ 4,922,623	\$ 7,400,373	\$ 8,954,118	\$ 4,659,588	\$ 24,530,771	\$ 19,871,183	426.46%
Total Revenue & Transfers	\$ 108,998,992	\$ 118,692,491	\$ 125,355,604	\$ 122,059,226	\$ 132,297,729	\$ 20,016,748	429.58%

Town of Dracut

Fiscal Year 2026 Budget

General Fund Expenditures

Department/Description	G/L Acct. Number	FY2022 Expended	FY2023 Expended	FY2024 Expended	FY2025 Budget	FY2026 Proposed	\$ FY25 -FY26 Differential	% FY25 - FY26 Differential	Impact/Comment
Town Moderator (114)									
Salaries	01-114-5120-000000	\$ 275	\$ 550	\$ 550	\$ 550	\$ 550	\$ -	0.00%	
Expenses		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	
Total Moderator		\$ 275	\$ 550	\$ 550	\$ 550	\$ 550	\$ -	0.00%	
Selectmen (122)									
Salaries	01-122-5110-000000	\$ 65,490	\$ 72,685	\$ 74,762	\$ 79,121	\$ 91,351	\$ 12,229	15.46%	
Expenses		\$ 7,202	\$ 13,543	\$ 6,187	\$ 9,685	\$ 9,050	\$ (635)	-6.56%	
Total Selectmen		\$ 72,692	\$ 94,295	\$ 88,449	\$ 98,806	\$ 100,401	\$ 1,594	1.61%	
Town Manager (123)									
Salaries	01-123-5110-000000	\$ 258,775	\$ 267,055	\$ 266,630	\$ 278,440	\$ 316,851	\$ 38,411	13.80%	
Expenses		\$ 44,549	\$ 66,254	\$ 89,448	\$ 87,500	\$ 89,600	\$ 2,100	2.40%	
Total Town Manager		\$ 303,324	\$ 333,308	\$ 356,078	\$ 365,940	\$ 406,451	\$ 40,511	11.07%	
Finance Committee (131)									
Salaries	01-131-5130-000000	\$ 1,003	\$ 1,161	\$ 709	\$ 1,350	\$ -	\$ (1,350)	-100.00%	
Expenses	01-131-5301-000000	\$ 423	\$ 430	\$ 363	\$ 450	\$ -	\$ (450)	-100.00%	
Total Finance Committee		\$ 1,426	\$ 1,591	\$ 1,072	\$ 1,800	\$ -	\$ (1,800)	-100.00%	
Finance Director/Asst. Town Manager(135)									
Salaries	01-135-5110-000000	\$ 279,440	\$ 310,985	\$ 310,985	\$ 321,529	\$ 369,703	\$ 48,174	14.98%	
Expenses		\$ 120,436	\$ 128,430	\$ 134,194	\$ 153,200	\$ 153,794	\$ 594	0.39%	
Total Asst. Town Manager/Finance Dir.		\$ 399,876	\$ 439,415	\$ 445,179	\$ 474,729	\$ 523,497	\$ 48,768	10.27%	
Assessors (141)									
Salaries	01-141-5110-000000	\$ 170,328	\$ 175,071	\$ 179,812	\$ 188,492	\$ 195,353	\$ 6,862	3.64%	
Expenses		\$ 102,177	\$ 56,939	\$ 56,289	\$ 42,100	\$ 43,864	\$ 1,764	4.19%	
Total Assessors		\$ 272,505	\$ 232,010	\$ 236,101	\$ 230,592	\$ 239,217	\$ 8,626	3.74%	
Treasurer (145)									
Salaries	01-145-5110-000000	\$ 172,874	\$ 177,998	\$ 181,206	\$ 190,922	\$ 128,904	\$ (62,018)	-32.48%	
Expenses		\$ 19,841	\$ 33,024	\$ 26,133	\$ 35,400	\$ 31,858	\$ (3,543)	-10.01%	
Total Treasurer		\$ 192,714	\$ 211,022	\$ 207,339	\$ 226,322	\$ 160,761	\$ (65,560)	-28.97%	
Tax Collector (146)									
Salaries	01-146-5110-000000	\$ 128,430	\$ 108,354	\$ 115,827	\$ 122,226	\$ 125,893	\$ 3,667	3.00%	
Expenses		\$ 49,912	\$ 60,718	\$ 70,346	\$ 71,400	\$ 24,600	\$ (46,800)	-65.55%	
Total Tax Collector		\$ 178,342	\$ 169,073	\$ 186,173	\$ 193,626	\$ 150,493	\$ (43,133)	-22.28%	
Legal Department (151)									
Law Dept. Legal Fees	01-151-5305-000000	\$ 200,130	\$ 303,838	\$ 250,667	\$ 290,000	\$ 287,000	\$ (3,000)	-1.03%	FY26 based on the average for 5 years
Total Legal Fees		\$ 200,130	\$ 303,838	\$ 250,667	\$ 290,000	\$ 287,000	\$ (3,000)	-1.03%	
Human Resources (152)									
Salaries	01-152-5110-000000	\$ 56,504	\$ 62,380	\$ 66,011	\$ 68,257	\$ 70,304	\$ 2,048	3.00%	
Expenses		\$ 23,852	\$ 15,071	\$ 15,009	\$ 10,950	\$ 19,705	\$ 8,755	79.95%	
Total Human Resources		\$ 80,356	\$ 77,451	\$ 81,020	\$ 79,207	\$ 90,009	\$ 10,803	13.64%	
Informational Technology (155)									
Salaries	01-155-5110-000000	\$ 108,158	\$ 160,651	\$ 176,540	\$ 182,517	\$ 187,993	\$ 5,476	3.00%	
Expenses		\$ 179,739	\$ 230,284	\$ 177,133	\$ 252,800	\$ 297,800	\$ 45,000	17.80%	
Total Informational Technology		\$ 287,897	\$ 390,935	\$ 353,673	\$ 435,317	\$ 485,793	\$ 50,476	11.60%	
Town Clerk (161)									
Salaries	01-161-5110-000000	\$ 216,879	\$ 196,822	\$ 208,010	\$ 217,664	\$ 255,174	\$ 37,510	17.23%	
Expenses		\$ 33,677	\$ 30,017	\$ 43,702	\$ 24,350	\$ 31,730	\$ 7,380	30.31%	
Total Town Clerk		\$ 250,556	\$ 226,839	\$ 251,712	\$ 242,014	\$ 286,904	\$ 44,890	18.55%	
Elections & Registrations (162)									
Salaries	01-162-5110-000000	\$ 25,444	\$ 34,571	\$ 23,112	\$ 29,507	\$ 30,000	\$ 493	1.67%	
Expenses		\$ 39,673	\$ 78,601	\$ 91,334	\$ 84,400	\$ 77,450	\$ (6,950)	-8.23%	
Total Elections & Registrations		\$ 65,118	\$ 113,171	\$ 114,447	\$ 113,907	\$ 107,450	\$ (6,457)	-5.67%	
Planning & Land Management									
Salaries	01-171-5110-000000	\$ 622,548	\$ 549,873	\$ 414,298	\$ 414,348	\$ 354,842	\$ (59,506)	-14.36%	No Engineer - Duties Rolled into Dir/ATA; Construction Sup. Moved to DPW; Reintate ConsCom to FT. Rolled up Planning Board & ZBA under Planning & Land Management. Overall decrease of (28.28%)
Expenses		\$ 14,925	\$ 87,424	\$ 13,778	\$ 35,450	\$ 79,100	\$ 43,650	123.13%	
Total Planning & Land Management		\$ 637,473	\$ 637,297	\$ 428,076	\$ 449,798	\$ 433,942	\$ (14,256)	-3.17%	
Planning Board (175)									
Salaries	01-175-5110-000000	\$ 160,364	\$ 165,919	\$ 206,305	\$ 139,280	\$ -	\$ (139,280)	-100.00%	
Overtime	01-175-5130-000000	\$ 1,567	\$ 1,024	\$ 1,999	\$ 2,000	\$ -	\$ (2,000)	-100.00%	
Total Planning Board		\$ 167,283	\$ 173,750	\$ 214,835	\$ 149,530	\$ -	\$ (149,530)	-100.00%	
Zoning Board of Appeals (176)									
Overtime	01-176-5120-000000	\$ 1,757	\$ 1,965	\$ 2,335	\$ 4,500	\$ -	\$ (4,500)	-100.00%	
Advertisement	01-176-5301-000000	\$ 352	\$ 353	\$ -	\$ 1,000	\$ -	\$ (1,000)	-100.00%	
Office Supplies	01-176-5420-000000	\$ 765	\$ 59	\$ 180	\$ 200	\$ -	\$ (200)	-100.00%	
Total Zoning Board of Appeals		\$ 2,874	\$ 2,377	\$ 2,515	\$ 5,700	\$ -	\$ (5,700)	-100.00%	
Building Maintenance (196)									
Salaries	01-196-5110-000000	\$ 191,329	\$ 370,577	\$ 233,699	\$ 289,618	\$ 264,132	\$ (25,485)	-8.80%	Elevate Admin. position to cover Planning & Rec. scheduling
Expenses		\$ 252,370	\$ 258,537	\$ 376,213	\$ 486,600	\$ 414,700	\$ (71,900)	-14.78%	
Total Building Maintenance		\$ 443,700	\$ 629,114	\$ 609,912	\$ 776,218	\$ 678,832	\$ (97,385)	-12.55%	

Department/Description	G/L Acct. Number	FY2022 Expended	FY2023 Expended	FY2024 Expended	FY2025 Budget	FY2026 Proposed	\$ FY25 -FY26 Differential	% FY25 - FY26 Differential	Impact/Comment
Town/School Insurance Premiums (197)									
Liability Insurance Premiums	01-197-5740-000000	\$ 610,410	\$ 650,491	\$ 664,756	\$ 800,000	\$ 1,040,147	\$ 240,147	30.02%	
Total Town/School Insurance Premiums		\$ 610,410	\$ 650,491	\$ 664,756	\$ 800,000	\$ 1,040,147	\$ 240,147	30.02%	
Total General Government		\$ 4,166,948	\$ 4,686,528	\$ 4,492,555	\$ 4,934,055	\$ 4,991,448	\$ 57,393	1.16%	
Police Department (210)									
Salaries		\$ 4,829,300	\$ 4,981,493	\$ 4,995,815	\$ 5,385,939	\$ 5,339,208	\$ (46,730)	-0.87%	
Expenses		\$ 338,761	\$ 365,426	\$ 333,575	\$ 363,200	\$ 346,000	\$ (17,200)	-4.74%	
Total Police		\$ 5,168,061	\$ 5,346,919	\$ 5,329,390	\$ 5,749,139	\$ 5,685,208	\$ (63,930)	-1.11%	
Fire Department (220)									
Salaries	01-220-5110-000000	\$ 4,526,268	\$ 4,324,462	\$ 4,300,394	\$ 4,555,960	\$ 4,638,843	\$ 82,883	1.82%	
Expenses		\$ 516,098	\$ 353,737	\$ 334,436	\$ 311,750	\$ 313,550	\$ 1,800	0.58%	
Total Fire Department		\$ 5,042,366	\$ 4,678,199	\$ 4,634,830	\$ 4,867,710	\$ 4,952,393	\$ 84,683	1.74%	
Regional Dispatch Center (230)									
Regional Dispatch Center Assmt	01-230-5665-000000	\$ 559,773	\$ 670,965	\$ 303,566	\$ 601,864	\$ 765,651	\$ 163,787	27.21%	based on district 2/25/25 budget
Total Regional Dispatch Center		\$ 559,773	\$ 670,965	\$ 303,566	\$ 601,864	\$ 765,651	\$ 163,787	27.21%	
Building & Inspections (241)									
Salaries	01-241-5110-000000	\$ 271,289	\$ 268,873	\$ 228,883	\$ 276,301	\$ 349,779	\$ 73,478	26.59%	Moving wiring, sealer, plumbing & gas under Building & Inspection
Expenses		\$ 22,617	\$ 21,564	\$ 19,591	\$ 25,250	\$ 22,000	\$ (3,250)	-12.87%	
Total Building		\$ 302,165	\$ 298,819	\$ 256,098	\$ 309,601	\$ 371,779	\$ 62,178	20.08%	
Plumbing & Gas (242)									
Part-Time Salaries	01-242-5120-000000	\$ 32,702	\$ 30,314	\$ 31,768	\$ 35,222	\$ -	\$ (35,222)	-100.00%	
Total Plumbing & Gas		\$ 36,230	\$ 33,339	\$ 34,764	\$ 38,722	\$ -	\$ (38,722)	-100.00%	
Sealer of Weights (244)									
Service Contracts	01-244-5241-000000	\$ 8,500	\$ 8,500	\$ 8,500	\$ 12,500	\$ -	\$ (12,500)	-100.00%	NMCOG is no longer providing these services. Transferred to Bldg. Dept.
Total Sealer of Weights		\$ 8,500	\$ 8,500	\$ 8,500	\$ 12,500	\$ -	\$ (12,500)	-100.00%	
Wiring (245)									
Part-Time Salaries	01-245-5120-000000	\$ 35,066	\$ 33,818	\$ 30,716	\$ 36,608	\$ -	\$ (36,608)	-100.00%	
Total Wiring		\$ 35,066	\$ 33,818	\$ 30,716	\$ 36,608	\$ -	\$ (36,608)	-100.00%	
Emergency Management (291)									
Part-Time Salaries	01-291-5120-000000	\$ 2,700	\$ 2,800	\$ 2,800	\$ 2,800	\$ 2,800	\$ -	0.00%	
Expenses	01-291-5241-000000	\$ 14,108	\$ 18,691	\$ 16,242	\$ 22,019	\$ 16,700	\$ (5,319)	-24.16%	
Total Emergency Management		\$ 16,808	\$ 21,491	\$ 19,042	\$ 24,819	\$ 19,500	\$ (5,319)	-21.43%	
Animal Control (292)									
Salaries	01-292-5110-000000	\$ 25,568	\$ 29,478	\$ 48,973	\$ 27,568	\$ 69,109	\$ 41,541	150.69%	
Expenses	01-292-5190-000000	\$ 43,556	\$ 7,416	\$ 10,816	\$ 16,247	\$ 15,650	\$ (597)	-3.68%	
Total Animal Control		\$ 69,124	\$ 36,893	\$ 59,789	\$ 43,815	\$ 84,759	\$ 40,944	93.45%	
Total Public Safety									
		\$ 10,937,160	\$ 10,714,598	\$ 10,590,887	\$ 11,684,777	\$ 11,879,290	\$ 194,512	1.66%	
Schools/Education (300)									
Net School Spending Appropriation	01-300-5100-000000	\$ 46,662,523	\$ 50,387,701	\$ 53,811,873	\$ 55,437,262	\$ 59,613,903	\$ 4,176,641	7.53%	Updated to reflect chargebacks and the actuals reported by the Department of Elementary and Secondary Education.
Excludable Appropriation	01-300-5200-000000	\$ 2,776,895	\$ 2,895,932	\$ 2,979,000	\$ 3,144,684	\$ 3,323,947	\$ 179,263	5.70%	
GLTHS - Assessment	01-301-5321-000000	\$ 4,553,722	\$ 4,911,236	\$ 5,073,105	\$ 6,367,000	\$ 6,502,048	\$ 135,048	2.12%	
GLTHS - Non-Net Assessment	01-301-5330-000000	\$ 161,111	\$ 292,157	\$ 304,000	\$ 303,409	\$ 409,882	\$ 106,473	35.09%	
Essex Aggie - Assessment	01-303-5322-000000	\$ 20,853	\$ 18,766	\$ 20,405	\$ 20,000	\$ 20,000	\$ -	0.00%	
Essex Aggie									

Town of Dracut

Fiscal Year 2026 Budget

General Fund Expenditures

Department/Description	G/L Acct. Number	FY2022 Expended	FY2023 Expended	FY2024 Expended	FY2025 Budget	FY2026 Proposed	\$ FY25 -FY26 Differential	% FY25 - FY26 Differential	Impact/Comment
Salaries	01-429-5110-000000	\$ 193,978	\$ 198,384	\$ 196,687	\$ 194,428	\$ 273,376	\$ 78,948	40.61%	
Expenses		\$ 710,609	\$ 374,975	\$ 330,447	\$ 370,600	\$ 395,600	\$ 25,000	6.75%	
Total Vehicle Maintenance		\$ 904,587	\$ 573,359	\$ 527,134	\$ 565,028	\$ 668,976	\$ 103,948	18.40%	
Solid Waste									
Salaries	01-433-5120-000000	\$ 8,196	\$ 20,250	\$ 9,917	\$ 12,100	\$ 12,500	\$ 400	3.31%	
Trash Collection	01-433-5292-000000	\$ 2,463,876	\$ 2,855,097	\$ 2,989,795	\$ 3,463,105	\$ 4,150,000	\$ 686,895	19.83%	
Other Professional Services	01-433-5312-000000	\$ 15,088	\$ 21,708	\$ 4,598	\$ 15,000	\$ 20,000	\$ 5,000	33.33%	
Total Solid Waste		\$ 2,487,160	\$ 2,897,055	\$ 3,004,309	\$ 3,490,205	\$ 4,182,500	\$ 692,295	19.84%	
Cemetery Division (491)									
Salaries	01-491-5110-000000	\$ 70,377	\$ 71,493	\$ 55,760	\$ 70,877	\$ 59,293	\$ (11,584)	-16.34%	
Expenses		\$ 7,913	\$ 28,297	\$ 4,920	\$ 11,100	\$ 10,600	\$ (500)	-4.50%	
Total Cemetery Division		\$ 78,291	\$ 99,790	\$ 60,680	\$ 81,977	\$ 69,893	\$ (12,084)	-14.74%	
Total Public Works		\$ 7,296,452	\$ 6,592,132	\$ 6,284,298	\$ 7,241,232	\$ 8,058,538	\$ 817,306	11.29%	
Board of Health (510)									
Salaries	01-510-5110-000000	\$ 225,341	\$ 223,597	\$ 227,088	\$ 222,948	\$ 237,412	\$ 14,464	6.49%	
Expenses	01-510-5241-000000	\$ 8,311	\$ 11,754	\$ 16,708	\$ 19,600	\$ 19,600	\$ -	0.00%	
Total Board of Health		\$ 233,652	\$ 235,351	\$ 243,795	\$ 242,548	\$ 257,012	\$ 14,464	5.96%	
Council on Aging (541)									
Salaries	01-541-5110-000000	\$ 216,795	\$ 225,975	\$ 179,527	\$ 286,796	\$ 295,952	\$ 9,156	3.19%	
Part-Time Salaries	01-541-5120-000000	\$ 71,850	\$ 51,401	\$ 30,406	\$ 18,419	\$ 18,419	\$ -	0.00%	
Expenses	01-541-5210-000000	\$ 63,398	\$ 38,929	\$ 23,749	\$ 21,770	\$ 28,137	\$ 6,367	29.25%	
Total Council on Aging		\$ 352,043	\$ 316,305	\$ 233,681	\$ 326,984	\$ 342,508	\$ 15,524	4.75%	
Veteran Services (543)									
Salaries	01-543-5110-000000	\$ 54,507	\$ 53,410	\$ 49,035	\$ 61,477	\$ 60,273	\$ (1,205)	-1.96%	
Expenses		\$ 118,272	\$ 119,736	\$ 100,829	\$ 136,900	\$ 145,840	\$ 8,940	6.53%	
Total Veteran Services		\$ 172,779	\$ 173,146	\$ 149,863	\$ 198,377	\$ 206,113	\$ 7,735	3.90%	
Library (610)									
Salaries	01-610-5110-000000	\$ 548,924	\$ 823,148	\$ 608,713	\$ 710,327	\$ 677,339	\$ (32,988)	-4.64%	
Expenses		\$ 283,677	\$ 233,893	\$ 227,539	\$ 214,914	\$ 201,350	\$ (13,564)	-6.31%	
Total Library		\$ 832,601	\$ 1,057,041	\$ 836,252	\$ 925,241	\$ 878,689	\$ (46,552)	-5.03%	
Recreation (630)									
Salaries	01-630-5110-000000	\$ 68,766	\$ 75,136	\$ 108,588	\$ 73,851	\$ 93,935	\$ 20,083	27.19%	
Expenses		\$ 23,191	\$ 22,740	\$ 18,336	\$ 32,350	\$ 10,670	\$ (21,680)	-67.02%	
Total Recreation		\$ 91,957	\$ 97,877	\$ 126,924	\$ 106,201	\$ 104,605	\$ (1,597)	-1.50%	
Veteran Organization (631)									
Memorial Day Parade	01-631-5584-000000	\$ 17,227	\$ 5,491	\$ 4,795	\$ 5,000	\$ 5,000	\$ -	0.00%	
Total Veterans Organization		\$ 17,227	\$ 5,491	\$ 4,795	\$ 5,000	\$ 5,000	\$ -	0.00%	
Parks (650)									
Part-Time Salaries	01-650-5120-000000	\$ 10,800	\$ 10,800	\$ 11,000	\$ 10,800	\$ -	\$ (10,800)	-100.00%	
Expenses		\$ 67,803	\$ 47,531	\$ 21,477	\$ 23,900	\$ 23,900	\$ -	0.00%	
Total Parks		\$ 78,603	\$ 58,331	\$ 32,477	\$ 34,700	\$ 23,900	\$ (10,800)	-31.12%	
Open Space (651)									
Service Contracts/Permits	01-651-5797-000000	\$ 210	\$ 120	\$ 70	\$ 1,000	\$ 1,000	\$ -	0.00%	
Ground Maintenance. Supplies	01-651-5460-000000	\$ 458	\$ 473	\$ -	\$ 500	\$ 500	\$ -	0.00%	
Small Tools and Supplies	01-651-5583-000000	\$ 2,164	\$ 862	\$ 4,936	\$ 600	\$ 600	\$ -	0.00%	
Other Improvements	01-651-5856-000000	\$ 420	\$ 519	\$ -	\$ 600	\$ 600	\$ -	0.00%	
Total Open Space		\$ 3,252	\$ 1,974	\$ 5,006	\$ 2,700	\$ 2,700	\$ -	0.00%	
Historical Commission (691)									
Part-Time Salaries	01-691-5120-000000	\$ 1,684	\$ 1,377	\$ 586	\$ -	\$ -	\$ -	0.00%	
Expenses		\$ 9,897	\$ 7,961	\$ 3,983	\$ 2,000	\$ 2,000	\$ -	0.00%	
Total Historical Commission		\$ 11,581	\$ 9,337	\$ 4,569	\$ 2,000	\$ 2,000	\$ -	0.00%	
Total Health & Human Services		\$ 1,700,259	\$ 1,885,211	\$ 1,595,310	\$ 1,804,352	\$ 1,822,526	\$ 18,174	1.01%	
Debt Service (710)									
Non-Exempt Principal	01-710-5910-000000	\$ 929,000	\$ 864,750	\$ 859,500	\$ 867,750	\$ 878,000	\$ 878,000	101.18%	
Non-Exempt Interest	01-710-5911-000000	\$ 398,893	\$ 479,853	\$ 450,010	\$ 411,203	\$ 372,285	\$ 372,285	90.54%	
Short Term Interest	01-710-5915-000000	\$ 25,835	\$ -	\$ -	\$ 60,000	\$ 60,000	\$ 60,000	100.00%	
Exempt Interest	01-710-5916-000000	\$ 802,120	\$ 845,792	\$ 751,081	\$ 662,817	\$ 586,526	\$ 586,526	88.49%	
Exempt Principal	01-710-5919-000000	\$ 2,268,491	\$ 2,046,250	\$ 2,029,000	\$ 1,745,750	\$ 1,557,500	\$ 1,557,500	89.22%	
Total Debt Service		\$ 4,424,339	\$ 4,236,645	\$ 4,089,591	\$ 3,747,519	\$ 3,454,311	\$ (293,208)	-7.82%	
Insurance & Benefits									
Medicare & FICA Tax	01-911-5176-000000	\$ 704,813	\$ 627,541	\$ 703,055	\$ 825,000	\$ 667,800	\$ (157,200)	-19.05%	
Middlesex Retirement System	01-911-5177-000000	\$ 6,071,234	\$ 6,560,528	\$ 7,203,874	\$ 7,689,843	\$ 8,339,903	\$ 650,060	8.45%	
Workers Compensation Insurance	01-912-5179-000000	\$ 295,375	\$ 328,181	\$ 293,753	\$ 425,000	\$ 425,000	\$ -	0.00%	
OPEB	01-914-5171-000000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	
Unemployment Insurance	01-914-5172-000000	\$ 71,490	\$ 57,246	\$ -	\$ 98,880	\$ 98,880	\$ -	0.00%	
Administrative Expense	01-914-5175-000000	\$ 2,175	\$ 11,963	\$ 3,918	\$ 10,000	\$ 10,000	\$ -	0.00%	
Health Insurance	01-914-5756-000000	\$ 8,672,650	\$ 9,920,770	\$ 10,961,154	\$ 12,251,320	\$ 14,691,783	\$ 2,440,463	19.92%	
Employee Wellness	01-914-5758-000000	\$ -	\$ 8,176	\$ 822	\$ 10,000	\$ 10,000	\$ -	0.00%	
Life Insurance	01-915-5756-000000	\$ 50,334	\$ 50,176	\$ 56,077	\$ 66,000	\$ 88,368	\$ 22,368	33.89%	
Dental Insurance	01-919-5756-000000	\$ 413,094	\$ 384,307	\$ 317,103	\$ 470,000	\$ 518,880	\$ 48,880	10.40%	
Total Insurance & Benefits		\$ 16,281,165	\$ 17,948,888	\$ 19,539,755	\$ 21,846,043	\$ 24,850,614	\$ 3,004,571	13.75%	

Town of Dracut

Fiscal Year 2026 Budget

General Fund Expenditures

Department/Description	G/L Acct. Number	FY2022 Expended	FY2023 Expended	FY2024 Expended	FY2025 Budget	FY2026 Proposed	\$ FY25 -FY26 Differential	% FY25 - FY26 Differential	Impact/Comment
Reserves									
Reserve Salary & Wages	01-942-5111-000000	\$ -	\$ -	\$ -	\$ 247,924	\$ 247,924	\$ -	0.00%	
Sick Leave Buy-Back	01-942-5151-000000	\$ 335,661	\$ 349,187	\$ 240,214	\$ 500,000	\$ 350,000	\$ (150,000)	-30.00%	
Contingency - Reserves	01-942-5796-000000	\$ -	\$ -	\$ -	\$ 335,000	\$ 335,000	\$ -	0.00%	
Total Reserves & Transfers		\$ 335,661	\$ 349,187	\$ 240,214	\$ 1,082,924	\$ 932,924	\$ (150,000)	-13.85%	
Total GF Budget (w/o DPS)		\$ 49,881,739	\$ 51,637,097	\$ 52,231,871	\$ 59,033,312	\$ 62,923,581	\$ 3,890,269	6.59%	
Total General Fund Budget		\$ 99,321,158	\$ 104,920,730	\$ 109,022,744	\$ 117,615,258	\$ 125,861,432	\$ 8,246,173	7.01%	
State Assessments & Charges									
Special Education Assessment	01-820-5631-000000	\$ 11,308	\$ 13,827	\$ 6,900	\$ 7,176	\$ 20,000	\$ 12,824	178.71%	New Assessment
Mosquito Control Projects	01-820-5639-000000	\$ 76,476	\$ 78,409	\$ 78,865	\$ 82,616	\$ 86,337	\$ 3,721	4.50%	
Air Pollution Control	01-820-5640-000000	\$ 9,299	\$ 9,595	\$ 9,920	\$ 10,151	\$ 10,457	\$ 306	3.01%	
RMV Non-Renewal Surcharge	01-820-5646-000000	\$ 21,140	\$ 29,080	\$ 29,080	\$ 31,580	\$ 30,940	\$ (640)	-2.03%	
School Choice Assessment	01-820-5651-000000	\$ 286,247	\$ 387,072	\$ 513,544	\$ 517,075	\$ 418,079	\$ (98,996)	-19.15%	
Charter School Assessment	01-820-5652-000000	\$ 3,402,297	\$ 3,738,947	\$ 3,921,622	\$ 3,314,272	\$ 3,924,979	\$ 610,707	18.43%	
MBTA Assessment		\$ -	\$ -	\$ -	\$ -	\$ 582	\$ 582	0.00%	
LRTA Assessment	01-820-5663-000000	\$ 221,819	\$ 228,252	\$ 235,188	\$ 239,482	\$ 245,469	\$ 5,987	2.50%	
Total State Assessments Charges		\$ 4,028,586	\$ 4,485,182	\$ 4,795,119	\$ 4,202,352	\$ 4,736,843	\$ 534,491	12.72%	
Total Expenses with Assessments		\$ 103,349,744	\$ 109,405,912	\$ 113,817,863	\$ 121,817,610	\$ 130,598,275	\$ 8,780,664	7.21%	
Other Expenses & Transfers									
School Offsets		\$ 108,688	\$ 91,809	\$ 70,774	\$ 80,224	\$ 80,224	\$ -	0.00%	
Library Offsets		\$ 59,639	\$ 73,973	\$ 80,645	\$ 93,318	\$ 82,000	\$ (11,318)	-12.13%	
Overlay		\$ 404,254	\$ 251,162	\$ 262,340	\$ 350,000	\$ 250,000	\$ (100,000)	-28.57%	
Chapter 90 Roads		\$ 787,700	\$ 815,467	\$ 818,362	\$ 820,059	\$ 1,287,230	\$ 467,171	56.97%	
Articles Transfer other Funds		\$ 917,833	\$ 592,600	\$ 90,000	\$ -	\$ -	\$ -	0.00%	
Articles Transfer from Free Cash		\$ 2,426,837	\$ 4,147,625	\$ 3,434,000	\$ -	\$ -	\$ -	0.00%	
Solar Panel Article		\$ -	\$ -	\$ 2,350,000	\$ -	\$ -	\$ -	0.00%	
Loon Hill Police Station Gate		\$ -	\$ -	\$ 11,800	\$ -	\$ -	\$ -	0.00%	
Trans to Equipment Stabilization Fund		\$ 403,500	\$ 500,000	\$ -	\$ -	\$ -	\$ -	0.00%	
Snow Deficit		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	
Total Other Expenses		\$ 5,108,451	\$ 6,472,636	\$ 7,117,921	\$ 1,343,601	\$ 1,699,454	\$ 355,853	26.49%	
Total All GF Expenses		\$ 108,458,195	\$ 115,878,548	\$ 120,935,784	\$ 123,161,212	\$ 132,297,729	\$ 9,136,517	7.42%	

Town Department Requests
FY26

Town of *Dracut*

FY2026 Budget Request

Department Name: Town Moderator

Department #: Town Moderator

Department Head: N/A

DEPARTMENT EXPENDITURES	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Request	FY26 Recommend	\$ Variance FY25-26	% Change FY25-26
Personnel SERVICES SUBTOTAL	-	-	550	550	550	-	0.00%
EXPENSES SUBTOTAL	-	-	-	-	-	-	0.00%
<u>DEPARTMENT TOTAL</u>	\$ -	\$ -	\$ 550	\$ 550	\$ 550	-	0.00%

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Department:

Account # 01-122

<u>Obj</u>	<u>Account Title</u>	<u>Details</u>	<u>FY23</u>	<u>FY24</u>	<u>FY25</u>	<u>FY26</u>	<u>FY26</u>	<u>\$ Variance</u>	<u>% Variance</u>
<u>Code</u>			<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Request</u>	<u>Recommend</u>	<u>FY25-26</u>	<u>FY25-26</u>
<u>Personnel SERVICES</u>									
5120	Part Time				550	550	550	-	0.00%
	Stipends					-		-	0.00%
<u>Personnel SERVICES SUBTOTAL</u>			<u>\$ -</u>	<u>\$ -</u>	<u>\$ 550</u>	<u>\$ 550</u>	<u>\$ 550</u>	<u>\$ -</u>	<u>0.00%</u>
<u>EXPENSES (Examples Below)</u>									
5241	Service Contracts							-	0.00%
5301	Advertising							-	0.00%
5312	Other Professional Fees							-	0.00%
5420	Office Supplies							-	0.00%
5423	Duplication Services							-	0.00%
5730	Dues & Publications							-	0.00%
<u>EXPENSES SUBTOTAL</u>			<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>
<u>DEPARTMENT TOTAL</u>			<u>\$ -</u>	<u>\$ -</u>	<u>\$ 550</u>	<u>\$ 550</u>	<u>\$ 550</u>	<u>\$ -</u>	<u>0.00%</u>

Town of *Dracut*

FY2026 Budget Request

Department Name: Selectmen

Department #: 122

Department Head: N/A

DEPARTMENT EXPENDITURES	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Request	FY26 Recommend	\$ Variance FY25-26	% Change FY25-26
Personnel SERVICES SUBTOTAL	80,752	82,262	89,121	91,351	91,351	2,230	2.50%
EXPENSES SUBTOTAL	13,365	6,187	9,685	9,685	9,050	(635)	-6.56%
DEPARTMENT TOTAL	\$ 94,117	\$ 88,449	\$ 98,806	\$ 101,036	\$ 100,401	\$ 1,595	1.61%

PERMANENT STAFFING

Executive Asst. Secretary	1.00	1.00	1.00	1.00	1.00
Total Number of FTEs	1.00	1.00	1.00	1.00	1.00

Department: Selectmen

Account # 01-122

<u>Obj</u> <u>Code</u>	<u>Account Title</u>	<u>Details</u>	<u>FY23</u> <u>Actual</u>	<u>FY24</u> <u>Actual</u>	<u>FY25</u> <u>Budget</u>	<u>FY26</u> <u>Request</u>	<u>FY26</u> <u>Recommend</u>	<u>\$ Variance</u> <u>FY25-26</u>	<u>% Variance</u> <u>FY25-26</u>
<u>Personnel SERVICES</u>									
5110	01-122-5110	Executive Asst. Secretary	69,787	71,690	74,121	76,351	76,351	2,230	3.01%
5120	01-122-5120	Part Time	8,067	7,500	10,000	10,000	10,000	-	0.00%
5130	01-122-5130	Overtime	2,898	3,072	5,000	5,000	5,000	-	0.00%
<u>Personnel SERVICES SUBTOTAL</u>			<u>\$ 80,752</u>	<u>\$ 82,262</u>	<u>\$ 89,121</u>	<u>\$ 91,351</u>	<u>\$ 91,351</u>	<u>\$ 2,230</u>	<u>2.50%</u>
<u>EXPENSES (Examples Below)</u>									
5241	01-122-5241	Service Contracts	288	120	700	700	350	(350)	-50.00%
5301	01-122-5301	Advertising	372	567	500	500	350	(150)	-30.00%
5312	01-122-5312	Other Professional Fees	11,000	-	1,500	1,500	1,500	-	0.00%
5420	01-122-5420	Office Supplies	866	275	700	700	550	(150)	-21.43%
5423	01-122-5423	Duplication Services	315	-	350	350	350	-	0.00%
5730	01-122-5730	Dues & Publications	525	5,225	5,935	5,935	5,950	15	0.25%
<u>EXPENSES SUBTOTAL</u>			<u>\$ 13,365</u>	<u>\$ 6,187</u>	<u>\$ 9,685</u>	<u>\$ 9,685</u>	<u>\$ 9,050</u>	<u>\$ (635)</u>	<u>-6.56%</u>
<u>DEPARTMENT TOTAL</u>			<u>\$ 94,117</u>	<u>\$ 88,449</u>	<u>\$ 98,806</u>	<u>\$ 101,036</u>	<u>\$ 100,401</u>	<u>\$ 1,595</u>	<u>1.61%</u>

Town of *Dracut*

FY2026 Budget Request

Department Name: Finance & Budget

Department #: 135

Department Head: Katharyn Foster

DEPARTMENT EXPENDITURES	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Request	FY26 Recommend	\$ Variance FY25-26	% Change FY25-26
Personnel SERVICES SUBTOTAL	291,764	310,985	321,529	369,703	369,703	48,174	15%
EXPENSES SUBTOTAL	128,430	134,194	153,200	155,200	153,794	594	0%
<u>DEPARTMENT TOTAL</u>	\$ 420,194	\$ 445,179	\$ 474,729	\$ 524,903	\$ 523,497	\$ 48,768	10%

PERMANENT STAFFING

Finance Director/Town Accountant	1.00	1.00	1.00	1.00	1.00
Assistant Town Accountant	1.00	1.00	1.00	1.00	1.00
Procurement Officer	1.00	1.00	1.00	1.00	1.00
Finance Assistant	-	-	-	1.00	1.00
<u>Total Number of FTEs</u>	3.00	3.00	3.00	4.00	4.00

Department Name: Finance Committee

Department #: 131

DEPARTMENT EXPENDITURES	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Request	FY26 Recommend	\$ Variance FY25-26	% Change FY25-26
Personnel SERVICES SUBTOTAL	1,161	709	1,350	1,350	1,200	(150)	-11%
EXPENSES SUBTOTAL	430	549	450	450	450	-	0.00%
<u>DEPARTMENT TOTAL</u>	\$ 1,591	\$ 1,258	\$ 1,800	\$ 1,800	\$ 1,650	\$ (150)	-8%

Department: Finance Administration

Account # 01-135

<u>Obj</u> <u>Code</u>	<u>Account Title</u>	<u>Details</u>	<u>FY23</u> <u>Actual</u>	<u>FY24</u> <u>Actual</u>	<u>FY25</u> <u>Budget</u>	<u>FY26</u> <u>Request</u>	<u>FY26</u> <u>Recommend</u>	<u>\$ Variance</u> <u>FY25-26</u>	<u>% Variance</u> <u>FY25-26</u>
<u>Personnel SERVICES</u>									
5110	01-135-5110	Payroll	291,764	310,985	321,529	369,703	369,703	48,174	14.98%
		Overtime				-	-	-	
<u>Personnel SERVICES SUBTOTAL</u>			<u>\$ 291,764</u>	<u>\$ 310,985</u>	<u>\$ 321,529</u>	<u>\$ 369,703</u>	<u>\$ 369,703</u>	<u>\$ 48,174</u>	<u>\$ 0</u>
<u>EXPENSES</u>									
5241	01-135-5241	Service Contracts	68,179	61,973	70,000	72,000	70,000	-	0.00%
5302	01-135-5302	Auditing	51,500	65,030	75,000	75,000	72,500	(2,500)	-3.33%
5306	01-135-5306	Employee Training	2,799	2,353	3,500	3,500	4,500	1,000	28.57%
5342	01-135-5342	Printing & Binding	1,195	250	600	600	750	150	25.00%
5420	01-135-5420	Office Supplies	2,201	2,616	3,000	3,000	2,000	(1,000)	-33.33%
5710	01-135-5710	In-State Travel	1,444	1,391	500	500	250	(250)	-50.00%
5490	01-135-5490	Meeting Expenses	-	-	-	-	2,244	2,244	
5730	01-135-5730	Dues & Publications	1,112	581	600	600	1,550	950	158.33%
<u>EXPENSES SUBTOTAL</u>			<u>\$ 128,430</u>	<u>\$ 134,194</u>	<u>\$ 153,200</u>	<u>\$ 155,200</u>	<u>\$ 153,794</u>	<u>\$ 594</u>	<u>0.38%</u>
<u>DEPARTMENT TOTAL</u>			<u>\$ 420,194</u>	<u>\$ 445,179</u>	<u>\$ 474,729</u>	<u>\$ 524,903</u>	<u>\$ 523,497</u>	<u>\$ 48,768</u>	<u>10.27%</u>

Finance Committee

Account # 01-131

<u>Obj</u> <u>Code</u>	<u>Account Title</u>	<u>Details</u>	<u>FY23</u> <u>Actual</u>	<u>FY24</u> <u>Actual</u>	<u>FY25</u> <u>Budget</u>	<u>FY26</u> <u>Request</u>	<u>FY26</u> <u>Recommend</u>	<u>\$ Variance</u> <u>FY25-26</u>	<u>% Variance</u> <u>FY25-26</u>
<u>Personnel SERVICES</u>									
5120	01-131-5120	Part-Time Payroll	-	-	-	-	-	-	0.00%
5130	01-131-5130	Overtime	1,161	709	1,350	1,350	1,200	(150)	-11.11%
<u>Personnel SERVICES SUBTOTAL</u>			<u>\$ 1,161</u>	<u>\$ 709</u>	<u>\$ 1,350</u>	<u>\$ 1,350</u>	<u>\$ 1,200</u>	<u>(150)</u>	<u>\$ (0)</u>
<u>EXPENSES</u>									
5301	01-131-5301	Advertising	78	186	90	90	90	-	0.00%
5730	01-131-5730	Dues & Publications	352	363	360	360	360	-	0.00%
<u>EXPENSES SUBTOTAL</u>			<u>\$ 430</u>	<u>\$ 549</u>	<u>\$ 450</u>	<u>\$ 450</u>	<u>\$ 450</u>	<u>-</u>	<u>0.00%</u>
<u>DEPARTMENT TOTAL</u>			<u>\$ 1,591</u>	<u>\$ 1,258</u>	<u>\$ 1,800</u>	<u>\$ 1,800</u>	<u>\$ 1,650</u>	<u>\$ (150)</u>	<u>-8.33%</u>

Town of *Dracut*

FY2026 Budget Request

Department Name: Assessor

Department #: 141

Department Head: Karen Golden

DEPARTMENT EXPENDITURES	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Request	FY26 Recommend	\$ Variance FY25-26	% Change FY25-26
Personnel SERVICES SUBTOTAL	170,328	175,071	179,812	188,492	195,353	195,353	6,861	3.64%
EXPENSES SUBTOTAL	102,177	56,939	56,289	42,100	43,189	43,864	1,764	4.19%
DEPARTMENT TOTAL	\$ 272,505	\$ 232,010	\$ 236,101	\$ 230,592	\$ 238,542	\$ 239,217	\$ 8,625	3.74%

PERMANENT STAFFING

	FY24	FY25	FY26 Req	FY26 Recommend
Office Manager/PT Assessor	1.00	1.00	1.00	1.00
Principal Assessor	1.00	1.00	1.00	1.00
Principal Clerk	1.00	1.00	1.00	1.00
Total Number of FTEs	3.00	3.00	3.00	3.00

Department:

Account # 01-141

<u>Obj</u> <u>Code</u>	<u>Account Title</u>	<u>Details</u>	<u>FY22</u> <u>Actual</u>	<u>FY23</u> <u>Actual</u>	<u>FY24</u> <u>Actual</u>	<u>FY25</u> <u>Budget</u>	<u>FY26</u> <u>Request</u>	<u>FY26</u> <u>Recommend</u>	<u>\$ Variance</u> <u>FY25-26</u>	<u>% Variance</u> <u>FY25-26</u>
<u>Personnel SERVICES</u>										
5110	01-141-5110	Salaries	\$ 170,328	175,071	179,812	188,492	195,353	195,353	6,861	3.64%
		Overtime							-	
<u>Personnel SERVICES SUBTOTAL</u>			<u>170,328</u>	<u>175,071</u>	<u>179,812</u>	<u>188,492</u>	<u>195,353</u>	<u>195,353</u>	<u>6,861</u>	<u>3.64%</u>
<u>EXPENSES (Examples Below)</u>										
5241	01-141-5241	Service Contract	8,039	7,861	8,854	8,900	9,167	9,167	267	3.00%
5299	01-141-5299	Other Purchased Services	4,703	4,506	4,917	5,400	5,562	5,562	162	3.00%
5306	01-141-5306	Training	850	514	963	1,000	1,000	1,000	-	0.00%
5316	01-141-5316	Appraisals Studies & Sur	86,000	40,500	37,964	22,000	22,660	22,660	660	3.00%
5420	01-141-5420	Office Supplies	993	1,654	1,618	2,000	2,000	2,000	-	0.00%
5712	01-141-5712	Mileage Reimbursement	1,343	1,525	1,374	2,500	2,500	2,875	375	15.00%
5730	01-141-5730	Dues & Publications	250	380	600	300	300	600	300	100.00%
<u>EXPENSES SUBTOTAL</u>			<u>\$ 102,177</u>	<u>\$ 56,939</u>	<u>\$ 56,289</u>	<u>\$ 42,100</u>	<u>\$ 43,189</u>	<u>\$ 43,864</u>	<u>\$ 1,764</u>	<u>4.19%</u>
<u>DEPARTMENT TOTAL</u>			<u>\$ 272,505</u>	<u>\$ 232,010</u>	<u>\$ 236,101</u>	<u>\$ 230,592</u>	<u>\$ 238,542</u>	<u>\$ 239,217</u>	<u>\$ 8,625</u>	<u>3.74%</u>

Town of *Dracut*

FY2026 Budget Request

Department Name: Treasurer

Department #: 145

Department Head: Carol Briggs

DEPARTMENT EXPENDITURES	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Request	FY26 Recommend	\$ Variance FY25-26	% Change FY25-26
Personnel SERVICES SUBTOTAL	172,874	177,998	181,206	190,921	128,904	128,904	(62,017)	-32.48%
EXPENSES SUBTOTAL	19,841	33,024	26,133	35,400	35,400	31,858	(3,543)	-10.01%
DEPARTMENT TOTAL	\$ 192,714	\$ 211,022	\$ 207,339	\$ 226,321	\$ 164,304	\$ 160,761	\$ (65,560)	-28.97%

<u>PERMANENT STAFFING</u>	FY22	FY23	FY24	FY25	FY26	FY26	<u>Positions Unfunded</u>
Treasurer	1.0	1.0	1.0	1.0	1.0	1.0	Payroll Clerk
Asst. Treasurer/Collector	1.0	1.0	1.0	1.0	1.0	0.0	Asst. Treasurer-Collector
Administrative Assistant	1.0	1.0	1.0	1.0	1.0	1.0	
Payroll Clerk	1.0	1.0	1.0	0.0	0.0	0.0	
<u>Total Number of FTEs</u>	4.0	4.0	4.0	3.0	3.0	2.0	

Department: Treasurer

Account # 01-145

<u>Obj</u> <u>Code</u>	<u>Account Title</u>	<u>Details</u>	<u>FY22</u> <u>Actual</u>	<u>FY23</u> <u>Actual</u>	<u>FY24</u> <u>Actual</u>	<u>FY25</u> <u>Budget</u>	<u>FY26</u> <u>Request</u>	<u>FY26</u> <u>Recommend</u>	<u>\$ Variance</u> <u>FY25-26</u>	<u>% Variance</u> <u>FY25-26</u>
PERSONNEL										
5110	01-145-5110	Salaries	\$ 172,874	177,998	181,206	190,921	128,904	128,904	\$ (62,017)	-32.48%
		Overtime SERVICES					-		\$ -	
		Stipends					-		\$ -	
5140	01-145-5140	Longevity	\$ -	-	-	-	-		\$ -	
PERSONNEL SERVICES SUBTOTAL			172,874	\$ 177,998	\$ 181,206	\$ 190,921	\$ 128,904	\$ 128,904	\$ (62,017)	-32.48%
EXPENSES (Examples Below)										
5241	01-145-5241	Service Contract	22,107	26,086	23,384	31,000	31,000	25,000	\$ (6,000)	-19.35%
5311	01-145-5311	Tax Foreclosure Fee	(4,594)	4,240	-	2,000	2,000	4,000	\$ 2,000	100.00%
5420	01-145-5420	Office Supplies	1,978	2,398	2,554	2,000	2,000	2,500	\$ 500	25.00%
5710	01-145-5710	In-State Travel	-	-	-	-	-	-	\$ -	
5712	01-145-5712	Mileage Reimbursement	-	-	-	300	300	158	\$ (143)	-47.50%
5730	01-145-5730	Dues & Publications	350	300	195	100	100	200	\$ 100	100.00%
									\$ -	
EXPENSES SUBTOTAL			\$ 19,841	\$ 33,024	\$ 26,133	\$ 35,400	\$ 35,400	\$ 31,858	\$ (3,543)	-10.01%
DEPARTMENT TOTAL			\$ 192,714	\$ 211,022	\$ 207,339	\$ 226,321	\$ 164,304	\$ 160,761	\$ (65,560)	-28.97%

Town of *Dracut*

FY2026 Budget Request

Department Name: Collector

Department #: 146

Department Head: Colleen Merrill

DEPARTMENT EXPENDITURES	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Request	FY26 Recommend	\$ Variance FY25-26	% Change FY25-26
<u>PERSONNEL SERVICES SUBTOTAL</u>	128,430	108,354	115,827	122,226	125,893	125,893	3,667	3.00%
<u>EXPENSES SUBTOTAL</u>	49,912	60,718	70,346	71,400	71,400	24,600	(46,800)	-65.55%
<u>DEPARTMENT TOTAL</u>	\$ 178,342	\$ 169,073	\$ 186,173	\$ 193,626	\$ 197,293	\$ 150,493	\$ (43,133)	-22.28%

PERMANENT STAFFING

Collector	1.00	1.00	1.00	1.00	1.00	1.00	<u>Positions Unfunded</u>
Principal Clerk	1.00	1.00	1.00	1.00	1.00	1.00	Part Time Clerk
Part-time Clerk	0.50	0.50	0.50	-	-	-	
<u>Total Number of FTEs</u>	2.50	2.50	2.50	2.00	2.00	2.00	

Department: Collector

Account # 01-146

<u>Obj</u> <u>Code</u>	<u>Account Title</u>	<u>Details</u>	<u>FY22</u> <u>Actual</u>	<u>FY23</u> <u>Actual</u>	<u>FY24</u> <u>Actual</u>	<u>FY25</u> <u>Budget</u>	<u>FY26</u> <u>Request</u>	<u>FY26</u> <u>Recommend</u>	<u>\$ Variance</u> <u>FY25-26</u>	<u>% Variance</u> <u>FY25-26</u>
PERSONNEL										
5110	01-146-5110	Salaries	\$ 128,430	108,354	115,827	122,226	125,893	125,893	3,667	3.00%
5120	01-146-5120	Part Time Salaries	\$ -	-	-	-	-	-	-	
5140	01-146-5140	Longevity	\$ -	-	-	-	-	-	-	
PERSONNEL SERVICES SUBTOTAL			128,430	108,354	115,827	122,226	125,893	125,893	3,667	3.00%
EXPENSES										
5241	01-146-5241	Service Contracts	46,805	56,453	59,020	60,000	60,000	9,000	(51,000)	
5315	01-146-5315	Tax Title Legal Fees	984	2,681	9,462	10,000	10,000	9,500	(500)	-5.00%
5342	01-146-5342	Printing & Binding	-	-	-	-	-	-	-	
5420	01-146-5420	Office Supplies	2,022	1,434	1,764	1,300	1,300	6,000	4,700	361.54%
5730	01-146-5730	Dues & Publications	100	150	100	100	100	100	-	
EXPENSES SUBTOTAL			49,912	60,718	70,346	71,400	71,400	24,600	(46,800)	-65.55%
DEPARTMENT TOTAL			\$ 178,342	\$ 169,073	\$ 186,173	\$ 193,626	\$ 197,293	\$ 150,493	\$ (43,133)	-22.28%

Town of *Dracut*

FY2026 Budget Request

Department Name: Human Resources

Department #: 152

Department Head: Sabrina Vozzella

DEPARTMENT EXPENDITURES	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Request	FY26 Recommend	\$ Variance FY25-26	% Change FY25-26
<u>PERSONNEL SERVICES SUBTOTAL</u>	56,504	62,380	66,011	68,257	190,304	70,304	2,047	3.00%
<u>EXPENSES SUBTOTAL</u>	23,852	15,071	15,009	10,950	10,950	19,705	8,755	79.95%
<u>DEPARTMENT TOTAL</u>	\$ 80,356	\$ 77,451	\$ 81,020	\$ 79,207	\$ 201,254	\$ 90,009	\$ 10,802	13.64%
 <u>PERMANENT STAFFING</u>								
HR Director	1.00	1.00	1.00	0.00	1.00	0.00	<u>Unfunded Position</u>	
HR Generalist	1.00	1.00	1.00	1.50	2.00	1.00	HR Director	
<u>Total Number of FTEs</u>	2.00	2.00	1.00	1.50	2.00	1.00		

Department: Human Resources

Account # 01-152

<u>Obj</u> <u>Code</u>	<u>Account Title</u>	<u>Details</u>	<u>FY22</u> <u>Actual</u>	<u>FY23</u> <u>Actual</u>	<u>FY24</u> <u>Actual</u>	<u>FY25</u> <u>Budget</u>	<u>FY26</u> <u>Request</u>	<u>FY26</u> <u>Recommend</u>	<u>\$ Variance</u> <u>FY25-26</u>	<u>% Variance</u> <u>FY25-26</u>
PERSONNEL										
5110	01-152-5110	Salaries	\$ 56,504	62,380	66,011	68,257	190,304	70,304	2,047	3.00%
SERVICES										
PERSONNEL SERVICES SUBTOTAL			56,504	62,380	66,011	68,257	190,304	70,304	2,047	3.00%
EXPENSES										
5301	01-152-5301	Advertising	857	1,050	800	1,500	1,500	1,100	(400)	-26.67%
5306	01-152-5306	Employee Training	3,345	-	4,675	3,500	3,500	4,500	1,000	28.57%
5307	01-152-5307	Medical Exams	18,063	11,861	9,100	5,000	5,000	12,500	7,500	150.00%
5312	01-152-5312	Other Professional Fees	SHRM. MMA, MMHR	-	-	200	200	1,000	800	400.00%
5420	01-152-5420	Office Supplies	408	140	434	500	500	500	-	
5710	01-152-5710	In-State Travel	Conferences and trainings	-	500	-	-	105	105	
5730	01-152-5730	Dues & Publications	1,179	1,520	-	250	250	-	(250)	-100.00%
EXPENSES SUBTOTAL			23,852	15,071	15,009	10,950	10,950	19,705	8,755	79.95%
DEPARTMENT TOTAL			\$ 80,356	\$ 77,451	\$ 81,020	\$ 79,207	\$ 201,254	\$ 90,009	\$ 10,802	13.64%

Town of *Dracut*

FY2026 Budget Request

Department Name: Information Technology

Department #: 155

Department Head: Nathan Guilmette

DEPARTMENT EXPENDITURES	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Request	FY26 Recommend	\$ Variance FY25-26	% Change FY25-26
<u>PERSONNEL SERVICES SUBTOTAL</u>	108,158	160,651	176,540	182,517	187,993	187,993	5,476	3.00%
<u>EXPENSES SUBTOTAL</u>	179,739	230,284	177,133	252,800	259,250	297,800	45,000	17.80%
<u>DEPARTMENT TOTAL</u>	\$ 287,897	\$ 390,935	\$ 353,673	\$ 435,317	\$ 447,243	\$ 485,793	\$ 50,476	\$ 0
 <u>PERMANENT STAFFING</u>								
IT Director	1.00	1.00	1.00	1.00	1.00	1.00		
IT Specialist	1.00	1.00	1.00	1.00	1.00	1.00		
<u>Total Number of FTEs</u>	2.00	2.00	2.00	2.00	2.00	2.00		

Department: Information Technology

Account # 01-155

<u>Obj</u> <u>Code</u>	<u>Account Title</u>	<u>Details</u>	<u>FY22</u> <u>Actual</u>	<u>FY23</u> <u>Actual</u>	<u>FY24</u> <u>Actual</u>	<u>FY25</u> <u>Budget</u>	<u>FY26</u> <u>Request</u>	<u>FY26</u> <u>Recommend</u>	<u>\$ Variance</u> <u>FY25-26</u>	<u>% Variance</u> <u>FY25-26</u>	
PERSONNEL SERVICES											
5110	01-155-5110	Salaries	\$ 108,158	160,651	176,540	182,517	187,993	187,993	5,476	3.00%	
		Overtime					-		-	0.00%	
PERSONNEL SERVICES SUBTOTAL			108,158	160,651	176,540	182,517	187,993	187,993	5,476	3.00%	
EXPENSES											
5241	01-155-5241	Service Contracts	Microsoft Office	138,338	179,817	147,296	215,000	221,450	250,000	35,000	16.28%
5340	01-155-5340	Telephone		2,587	8,217	10,485	8,800	8,800	8,800	-	0.00%
5394	01-155-5394	Professional Services		991	2,787	2,690	2,000	2,000	2,000	-	0.00%
5433	01-155-5433	Equipment Repair & Maintenance		7,326	3,500	-	5,000	5,000	5,000	-	0.00%
5884	01-155-5884	Equipment Purchase/Lease	Replacement Server	30,497	35,963	16,661	22,000	22,000	32,000	10,000	45.45%
									-	0.00%	
EXPENSES SUBTOTAL			179,739	230,284	177,133	252,800	259,250	297,800	45,000	17.80%	
DEPARTMENT TOTAL			\$ 287,897	\$ 390,935	\$ 353,673	\$ 435,317	\$ 447,243	\$ 485,793	\$ 50,476	11.60%	

Town of *Dracut*

FY2026 Budget Request

Department Name: Town Clerk

Department #: 161

Department Head: Jayne Boissonneault

DEPARTMENT EXPENDITURES	FY22 <u>Actual</u>	FY23 <u>Actual</u>	FY24 <u>Actual</u>	FY25 <u>Budget</u>	FY26 <u>Request</u>	FY26 <u>Recommend</u>	\$ Variance <u>FY25-26</u>	% Change <u>FY25-26</u>
PERSONNEL SERVICES SUBTOTAL	216,879	196,822	208,860	217,664	252,874	255,174	35,210	16.18%
EXPENSES SUBTOTAL	33,677	30,017	43,702	24,350	24,350	31,730	7,380	30.31%
<u>DEPARTMENT TOTAL</u>	\$ 250,556	\$ 226,839	\$ 252,562	\$ 242,014	\$ 277,224	\$ 286,904	\$ 42,590	17.60%

<u>PERMANENT STAFFING</u>	FY24	FY25	FY26
Town Clerk	1.00	1.00	1.00
Asst. Town Clerk	1.00	1.00	1.00
Principal Clerk	2.00	2.00	2.00
<u>Total Number of FTEs</u>	4.00	4.00	4.00

Department Name: Elections

Department #: 162

DEPARTMENT EXPENDITURES	FY22 <u>Actual</u>	FY23 <u>Actual</u>	FY24 <u>Actual</u>	FY25 <u>Budget</u>	FY26 <u>Request</u>	FY26 <u>Recommend</u>	\$ Variance <u>FY25-26</u>	% Change <u>FY25-26</u>
PERSONNEL SERVICES SUBTOTAL	25,444	34,571	31,698	30,966	30,000	30,000	(23,966)	-77.39%
EXPENSES SUBTOTAL	39,673	78,601	91,334	84,400	86,200	77,450	(150)	-0.18%
<u>DEPARTMENT TOTAL</u>	\$ 65,118	\$ 113,171	\$ 123,033	\$ 115,366	\$ 116,200	\$ 107,450	\$ (24,116)	-20.90%

Department:

Account # 01-161

Obj Code	Account Title	Details	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Request	FY26 Recommend	\$ Variance FY25-26	% Variance FY25-26
PERSONNEL SERVICES										
5110	01-161-5110	Salaries	\$ 215,179	195,682	208,010	216,614	251,824	251,824	35,210	16.25%
5130	01-161-5130	Overtime	\$ -	291	-	200	200	2,500	2,300	1150.00%
5140	01-161-5140	Longevity	\$ 1,700	850	850	850	850	850	-	
PERSONNEL SERVICES SUBTOTAL			216,879	\$ 196,822	\$ 208,860	\$ 217,664	\$ 252,874	\$ 255,174	\$ 35,210	16.18%
EXPENSES (Examples Below)										
5301	01-161-5301	Advertising	-	125	-	1,000	1,000	1,000	-	
5306	01-161-5306	Employee Training	320	336	860	1,000	1,000	850	(150)	-15.00%
5341	01-161-5341	Postage	6,000	3,000	5,500	-	-	-	-	
5342	01-161-5342	Printing & Binding	25,224	22,484	35,237	20,000	20,000	27,000	7,000	35.00%
5420	01-161-5420	Office Supplies	1,251	2,806	1,816	1,300	1,300	1,500	200	15.38%
5421	01-161-5421	Computer Supplies	-	-	-	-	-	-	-	
5710	01-161-5710	In-State Travel	297	311	-	550	550	380	(170)	-30.91%
5712	01-161-5712	Mileage Reimbursement	-	-	-	-	-	-	-	
5730	01-161-5730	Dues & Publications	585	955	290	500	500	1,000	500	100.00%
EXPENSES SUBTOTAL			\$ 33,677	\$ 30,017	\$ 43,702	\$ 24,350	\$ 24,350	\$ 31,730	\$ 7,380	30.31%
DEPARTMENT TOTAL			\$ 250,556	\$ 226,839	\$ 252,562	\$ 242,014	\$ 277,224	\$ 286,904	\$ 42,590	17.60%

Account # 01-162

Obj Code	Account Title	Details	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Request	FY26 Recommend	\$ Variance FY25-26	% Variance FY25-26
PERSONNEL SERVICES										
5110	01-162-5110	Salaries	\$ 25,444	22,507	23,112	23,966	-	25,000	1,034	4.31%
5130	01-162-5130	Overtime	\$ -	12,064	8,586	7,000	7,000	5,000	(2,000)	-28.57%
5140	01-162-5140	Longevity	\$ -	-	-	-	-	-	-	0.00%
PERSONNEL SERVICES SUBTOTAL			25,444	\$ 34,571	\$ 31,698	\$ 30,966	\$ 7,000	\$ 30,000	\$ (23,966)	\$ (1)
EXPENSES (Examples Below)										
5241	01-162-5241	Service Contract	9,169	8,881	11,760	13,000	13,000	13,000	-	0.00%
5271	01-162-5271	Equipment Rental	-	-	-	-	-	-	-	0.00%
5301	01-162-5301	Advertising	1,505	2,442	1,605	2,000	2,060	2,000	-	0.00%
5306	01-162-5306	Employee Training	-	-	-	600	600	450	(150)	-25.00%
5342	01-162-5342	Printing & Binding	5,338	4,231	4,743	3,000	3,000	4,500	1,500	50.00%
5420	01-162-5420	Office Supplies	354	6,301	1,209	800	800	1,200	400	50.00%
5421	01-162-5421	Computer Supplies	-	-	-	-	-	-	-	0.00%
5423	01-162-5423	Duplicating Supplies	-	-	-	-	-	-	-	0.00%
5710	01-162-5710	In-State Travel	70	-	-	-	-	-	-	0.00%
5712	01-162-5712	Mileage Reimbursement	-	-	-	-	-	-	-	0.00%
5730	01-162-5730	Dues & Publications	-	175	-	-	-	-	-	0.00%
5794	01-162-5794	Election Expense	20,673	56,515	50,066	58,000	59,740	49,300	(8,700)	-15.00%
5884	01-162-5884	Machinery & Equipment	2,565	55	21,950	7,000	7,000	7,000	-	0.00%
EXPENSES SUBTOTAL			\$ 39,673	\$ 78,601	\$ 91,334	\$ 84,400	\$ 86,200	\$ 77,450	\$ (1,800)	-2.09%
DEPARTMENT TOTAL			\$ 65,118	\$ 113,171	\$ 123,033	\$ 115,366	\$ 93,200	\$ 107,450	\$ (25,766)	-22.33%

Town of *Dracut*

FY2026 Budget Request

Department Name: Planning

Department #: 175

Department Head: Alison Manugian

DEPARTMENT EXPENDITURES	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Request	FY26 Recommend	\$ Variance FY25-26	% Change FY25-26
PERSONNEL SERVICES SUBTOTAL	622,548	549,873	414,298	414,348	523,257	354,842	(59,506)	-14.36%
EXPENSES SUBTOTAL	14,925	87,424	13,778	35,450	35,450	79,100	43,650	123.13%
DEPARTMENT TOTAL	\$ 637,473	\$ 637,297	\$ 428,076	\$ 449,798	\$ 558,707	\$ 433,942	\$ (15,856)	\$ (0)

<u>PERMANENT STAFFING</u>	FY22	FY23	FY24	FY25	FY26	<u>Unfunded Position</u>
Community Dev Dir./Assistant Town Manager	1.0	1.0	1.0	1.0	1.0	Conservation Agent
Planning Board Clerk	1.0	1.0	1.0	1.0	0.5	Planning Board Clerk
Economic Development	1.0	1.0	1.0	1.0	1.0	ConsCom & Rec. Clerk
Conservation Agent	1.0	1.0	1.0	0.5	-	Planning Engineer
Construction Inspector	-	1.0	1.0	MOVED	-	
Assistant Town Planner/ConsComm	1.0	1.0	1.0	0.5	1.0	
Conservation & Recreation Clerk	1.0	1.0	1.0	1.0	-	
Town Engineer - Planning	1.0	1.0	-	-	-	
Total Number of FTEs	7.0	8.0	7.0	5.0	3.5	

Department: Planning

Account # 01-175

<u>Obj</u> <u>Code</u>	<u>Account Title</u>	<u>Details</u>	<u>FY22</u> <u>Actual</u>	<u>FY23</u> <u>Actual</u>	<u>FY24</u> <u>Actual</u>	<u>FY25</u> <u>Budget</u>	<u>FY26</u> <u>Request</u>	<u>FY26</u> <u>Recommend</u>	<u>\$ Variance</u> <u>FY25-26</u>	<u>% Variance</u> <u>FY25-26</u>
PERSONNEL SERVICES										
5110	01-175-5110	Salaries	\$ 621,348	548,673	411,098	411,098	520,007	354,842	(56,256)	-13.68%
5130	01-175-5130	Overtime	\$ -	-	1,999	2,000	2,000	-	(2,000)	-100.00%
5140	01-410-5140	Longevity	\$ 1,200	1,200	1,200	1,250	1,250	750	(500)	-40.00%
PERSONNEL SERVICES SUBTOTAL			622,548	549,873	414,298	414,348	523,257	354,842	(59,506)	-14.36%
EXPENSES										
5301	01-175-5301	Advertisement	440	3,887	3,095	3,000	3,000	3,850	850	28.33%
5312	01-175-5312	Professional Fees	529	-	335	1,000	1,000	2,000	1,000	100.00%
5306	01-175-5306	Training	-	-	-	2,000	2,000	3,000	1,000	50.00%
5420	01-175-5420	Office Supplies	-	36	422	300	300	800	500	166.67%
5710	01-175-5710	In-State Travel	2,460	475	645	1,000	1,000	-	(1,000)	-100.00%
5712	01-175-5712	Mileage Reimbursement	1,403	1,828	1,734	200	200	900	700	350.00%
5730	01-175-5730	Dues & Publications	520	583	300	750	750	1,350	600	80.00%
5790	01-175-5790	Court Cost & Recording	-	-	-	-	-	-	-	-
5241	01-410-5241	Service Contracts	4,979	73,134	5,390	23,000	23,000	23,000	-	-
5342	01-410-5342	Printing & Binding	3,764	1,073	200	500	500	500	-	-
5423	01-410-5423	Duplicating Supplies	265	-	-	-	-	-	-	-
5433	01-410-5433	R & M - Equipment	-	-	-	500	500	500	-	-
5583	01-410-5583	Small Tools & Supplies	82	-	-	-	-	-	-	-
5712	01-410-5712	Auto Allowance	269	-	-	200	200	200	-	-
5884	01-410-5884	Machinery & Equipment	-	6,410	1,428	3,000	3,000	3,000	-	-
		Engineering Needs	-	-	-	-	-	40,000	40,000	-
5730	01-410-5730	Dues & Publications	214	-	230	-	-	-	-	-
EXPENSES SUBTOTAL			14,925	87,424	13,778	35,450	35,450	79,100	43,650	123.13%
DEPARTMENT TOTAL			\$ 637,473	\$ 637,297	\$ 428,076	\$ 449,798	\$ 558,707	\$ 433,942	\$ (15,856)	-3.53%

Town of *Dracut*

FY2026 Budget Request

Department Name: Building Maintenance

Department #: 196

Department Head: Jeremy Kulis

DEPARTMENT EXPENDITURES	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Request	FY26 Recommend	\$ Variance FY25-26	% Change FY25-26
<u>PERSONNEL SERVICES SUBTOTAL</u>	191,329	370,577	345,909	289,618	204,052	264,132	(25,486)	-8.80%
<u>EXPENSES SUBTOTAL</u>	252,370	161,124	376,213	486,600	490,600	414,700	(71,900)	-14.78%
<u>DEPARTMENT TOTAL</u>	\$ 443,700	\$ 531,700	\$ 722,121	\$ 776,218	\$ 694,652	\$ 678,832	\$ (97,386)	<u>-12.55%</u>
<u>PERMANENT STAFFING</u>	FY22	FY23	FY24	FY25	FY26	FY26	Unfunded Positic	
Building Supervisor		1.0	1.0	1.0	1.0	-	Building Supervis	
Maintenace Worker		0.5	-	-	1.0	1.0	(2) Custodians	
Custodian-Town Hall		1.0	1.0	1.0	1.0	1.0		
Custodian-Library		3.0	2.5	2.0	1.5	1.5		
Custodian DPW/COA		2.5	2.5	3.0	2.0	1.0		
Custodian-Police		2.0	2.0	1.5	1.5	1.0		
<u>Total Number of FTEs</u>	-	10.0	9.0	8.5	8.0	5.5		

Department: Building Maintenance

Account # 01-196

<u>Obj</u> <u>Code</u>	<u>Account Title</u>	<u>Details</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Request</u>	<u>Recommend</u>	<u>FY25-26</u>	<u>FY25-26</u>
PERSONNEL SERVICES										
5110	01-196-5110	Salaries	\$ 172,635	267,200	233,699	199,858	160,143	233,223	33,365	16.69%
5120	01-196-5120	Part-Time Salaries	\$ 14,790	62,724	54,593	64,760	18,909	18,909	(45,851)	-70.80%
5130	01-196-5130	Overtime	\$ 3,904	40,653	57,617	25,000	25,000	12,000	(13,000)	
5197	01-196-5197	Auto Allowance	\$ -	-	-	-	-	-	-	
PERSONNEL SERVICES SUBTOTAL			191,329	370,577	345,909	289,618	204,052	264,132	(25,486)	-8.80%
EXPENSES										
5210	01-196-5210	Electricity	25,985	27,257	115,367	145,000	145,000	130,000	(15,000)	-10.34%
5212	01-196-5212	Heating Gas	7,631	8,500	66,807	125,000	125,000	72,000	(53,000)	-42.40%
5230	01-196-5230	Water Charges	15,653	21,947	42,598	40,000	40,000	42,000	2,000	5.00%
5231	01-196-5231	Sewer Charges	3,209	2,915	-	-	4,000	3,500	3,500	
5241	01-196-5241	Service Contracts	27,897	15,726	18,766	19,500	19,500	19,500	-	
5271	01-196-5271	Equipment Rental	12,993	14,524	9,837	-	-	8,500	8,500	
5291	01-196-5291	Custodial & Housekeeping	5,120	(153)	-	-	-	-	-	
5340	01-196-5340	Telephone	13,081	13,053	11,778	15,000	15,000	13,100	(1,900)	-12.67%
5341	01-196-5341	Postage	35,208	14,430	39,501	45,000	45,000	30,000	(15,000)	-33.33%
5394	01-196-5394	Other Professional Services	21,912	2,845	16,169	18,000	18,000	20,000	2,000	11.11%
5423	01-196-5423	Duplicating Supplies	4,596	1,229	3,074	6,000	6,000	6,000	-	
5430	01-196-5430	Custodial Supplies	10,194	14,756	17,092	17,000	17,000	15,500	(1,500)	-8.82%
5432	01-196-5432	Safety Equipment Supplies	-	-	-	-	-	500	500	
5433	01-196-5433	Equipment Maintenance Supplies	2,231	96	3,753	5,000	5,000	4,000	(1,000)	-20.00%
5460	01-196-5460	Grounds Maintenance Supplies	2,879	1,260	-	3,000	3,000	2,500	(500)	-16.67%
5531	01-196-5531	Building Maintenance Supplies	2,762	4,658	7,958	10,000	10,000	8,000	(2,000)	-20.00%
5585	01-196-5585	Building Maintenance Uniforms	3,500	150	66	3,000	3,000	3,000	-	
5712	01-196-5712	Mileage Reimbursement	748	970	1,328	2,000	2,000	1,000	(1,000)	-50.00%
5797	01-196-5797	Miscellaneous	2,740	297	563	600	600	600	-	
5840	01-196-5840	Building Improvements	54,033	16,665	21,556	32,500	32,500	35,000	2,500	7.69%
EXPENSES SUBTOTAL			252,370	161,124	376,213	486,600	490,600	414,700	(71,900)	-14.66%
DEPARTMENT TOTAL			\$ 443,700	\$ 531,700	\$ 722,121	\$ 776,218	\$ 694,652	\$ 678,832	\$ (97,386)	-12.55%

Town of *Dracut*

FY2026 Budget Request

Department Name: Police

Department #: 210

Department Head: Peter Bartlett

DEPARTMENT EXPENDITURES	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Request	FY26 Recommend	\$ Variance FY25-26	% Change FY25-26
PERSONNEL SERVICES SUBTOTAL	4,829,300	4,981,493	4,995,815	5,385,939	5,624,525	5,339,208	(46,731)	-0.87%
EXPENSES SUBTOTAL	338,761	365,426	333,575	363,200	363,800	346,000	(17,200)	-4.73%
<u>DEPARTMENT TOTAL</u>	\$ 5,168,061	\$ 5,346,919	\$ 5,329,390	\$ 5,749,139	\$ 5,988,325	\$ 5,685,208	\$ (63,931)	-1.11%

<u>PERMANENT STAFFING</u>	FY22	FY23	FY24	FY25	FY26	<u>Unfunded Positions</u>
Chief	1.0	1.0	1.0	1.0	1.0	4 Patrol Officers
Deputy Chief	2.0	1.0	1.0	1.0	1.0	Crossing Guard
Lieutenant	1.0	2.0	1.0	2.0	2.0	.5 Custodian
LieutenantOIC	3.0	2.0	2.0	2.0	2.0	
Sergeant	7.0	7.0	7.0	7.0	7.0	
Patrol	31.0	31.0	35.0	35.0	34.0	
Behavioral Health	-	-	1.0	1.0	1.0	
Community Specialist	1.0	2.0	2.0	1.0	1.0	
Firearms Lic. Clerk	0.5	0.5	0.5	0.5	0.5	
PT Crossing Guard	5.0	5.0	-	-	-	
Records Clerk	1.0	1.0	1.0	1.0	2.0	
Admin. Assist.	1.0	1.0	1.0	1.0	1.0	
<u>Total Number of FTEs</u>	53.5	53.5	53.0	53.0	53.0	-

Department: Police

Account # 01-210

Obj Code		Account Title	Details	FY22	FY23	FY24	FY25	FY26	FY26	\$ Variance	% Variance
				Actual	Actual	Actual	Budget	Request	Recommend	FY25-26	FY25-26
PERSONNEL SERVICES											
5110	01-210-5110	Salaries	Salaries for all full time employees	\$ 4,141,129	4,377,731	4,407,632	4,924,377	5,048,705	4,778,389	(145,988)	-2.96%
5120	01-210-5120	Part Time Salaries	Payrol for all part time employees	\$ 54,463	43,993	44,341	61,712	63,970	63,970	2,258	3.66%
5130	01-210-5130	Overtime Salaries	Overtime associated with shift coverage, emergency response, court, training, spec	\$ 577,908	494,519	492,242	338,000	450,000	435,000	97,000	28.70%
5140	01-210-5140	Longevity	Contractual for employees reacghing longevity specific dates of employment	\$ -	-	-	850	850	850	-	
5190	01-210-5190	Uniform Allowance	Contractual for each uniformed sown personnel	55,800	65,250	51,600	61,000	61,000	61,000	-	
PERSONNEL SERVICES SUBTOTAL				4,829,300	4,981,493	4,995,815	5,385,939	5,624,525	5,339,208	(46,731)	-0.87%
EXPENSES											
5210	01-210-5210	Electricity		45,604	40,660	-	-	-	-	-	0.00%
5212	01-210-5212	Heating Gas		13,405	15,377	-	-	-	-	-	0.00%
5230	01-210-5230	Water Charges		1,907	1,709	-	-	-	-	-	0.00%
5231	01-210-5231	Sewer Charges		626	600	-	-	600	600	600	
5240	01-210-5240	R & M - Auto/Truck	all mechanical repairs for the fleet, oil changes, brakes, tires, not covered by warra	44,071	42,678	39,386	50,000	50,000	43,500	(6,500)	-13.00%
5241	01-210-5241	Service Contracts	Software programs, licensing for software, connectivity to NMRECC	8,107	19,659	22,116	31,700	31,700	22,000	(9,700)	-30.60%
5272	01-210-5272	Radio Rental & Maintenance	for upkeep and repair of mobile and portable radio equipment	2,992	6,113	5,976	10,000	10,000	6,000	(4,000)	-40.00%
5291	01-210-5291	Custodial & Housekeeping	General Cleaning Supplies and Equipment	5,695	5,922	5,350	5,000	5,000	6,000	1,000	20.00%
5299	01-210-5299	Other Purchased Services	Document Shredding, Bottles water, other services	3,294	9,160	6,923	15,000	15,000	10,500	(4,500)	-30.00%
5306	01-210-5306	Employee Training	All training required with In-Service mandates and additional training including conference costs	41,152	35,429	23,298	60,000	60,000	60,000	-	0.00%
5309	01-210-5309	New Hires Onboarding	Medical Exams, Testing and purchases for new Hires	-	17,781	33,966	15,000	15,000	17,500	2,500	16.67%
5340	01-210-5340	Telephone	Phone, cellular and Mobil Date terminal expenses	37,152	39,693	42,067	33,000	33,000	35,000	2,000	6.06%
5341	01-210-5341	Postage	Stamps and packaging expenses	307	577	881	1,000	1,000	750	(250)	-25.00%
5342	01-210-5342	Printing & Binding	paper, business cards and other outise vendor printing	2,304	3,517	1,489	2,000	2,000	2,000	-	0.00%
5391	01-210-5391	Laundry & Dry Cleaning	To clean and launder detainee blankets	437	1,798	278	2,000	2,000	1,550	(450)	-22.50%
5420	01-210-5420	Office Supplies	General Office Supplies and officer furniture needed	2,004	2,135	1,637	3,000	3,000	2,000	(1,000)	-33.33%
5421	01-210-5421	Computer Supplies	Flash Drives, Evidence CD's, replacement equipment	5,464	1,930	3,785	6,500	6,500	4,500	(2,000)	-30.77%
5423	01-210-5423	Duplicating Supplies	Copy and printer paper	7,179	8,140	7,523	5,000	5,000	7,500	2,500	50.00%
5430	01-210-5430	Building R & M Supplies	HVAC,Fire alarm, Security, Cell doors, Elevator	26,345	24,682	52,371	30,000	30,000	35,000	5,000	16.67%
5433	01-210-5433	R & M - Equipment	Maintain repair equipment such as lawn mowers,floor equipment	10,916	17,373	13,388	15,000	15,000	15,000	-	0.00%
5501	01-210-5501	Medical Supplies	All medical supplies, gloves, badages, AED's, Narcan	1,348	3,736	2,109	10,000	10,000	2,500	(7,500)	-75.00%
5585	01-210-5585	Uniforms & Accessories	Any and all uniforms and equipment associated with what we issue and carry	41,906	29,868	32,392	30,000	30,000	35,000	5,000	16.67%
5712	01-210-5712	Mileage Reimbursement	court parking fees and mileage from PERSONNEL vehilce use	202	15	381	2,000	2,000	500	(1,500)	-75.00%
5730	01-210-5730	Dues & Publications	Member organizations like NEMLEC, MPAC, BAPERN, MACHiefs, FBINAA, PERF	13,116	15,616	13,980	14,000	14,000	14,000	-	0.00%
5797	01-210-5797	Miscellaneous	Meals for employees for meeting, holidays and other small non budgeted items	2,504	6,682	2,299	2,000	2,000	2,500	500	25.00%
5799	01-210-5799	Criminal ID	Evidence collection supplies, electronic diagnostics, fingerprinting,	430	836	1,982	1,000	1,000	2,100	1,100	110.00%
5884	01-210-5884	Machinery & Equipment	expenses associated with cruiser emergency equipment, non mechanical items	20,292	13,739	20,000	20,000	20,000	20,000	-	0.00%
EXPENSES SUBTOTAL				338,761	365,426	333,575	363,200	363,800	346,000	(17,200)	-4.73%
DEPARTMENT TOTAL				\$ 5,168,061	\$ 5,346,919	\$ 5,329,390	\$ 5,749,139	\$ 5,988,325	\$ 5,685,208	\$ (63,931)	-1.11%

Town of *Dracut*

FY2026 Budget Request

Department Name: Fire

Department #: 220

Department Head: Chief Michael Cunha

DEPARTMENT EXPENDITURES	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Request	FY26 Recommend	\$ Variance FY25-26	% Change FY25-26
PERSONNEL SERVICES SUBTOTAL	4,526,268	4,324,462	4,300,394	4,555,960	4,614,393	4,638,843	82,883	1.82%
EXPENSES SUBTOTAL	516,098	353,737	334,436	311,751	313,550	313,550	1,799	0.57%
DEPARTMENT TOTAL	\$ 5,042,366	\$ 4,678,200	\$ 4,634,830	\$ 4,867,711	\$ 4,927,943	\$ 4,952,393	\$ 84,682	1.74%

<u>PERMANENT STAFFING</u>	FY22	FY23	FY24	FY25	FY26
Chief	1.00	1.00	1.00	1.00	1.00
Deputy Chief	2.00	2.00	2.00	2.00	2.00
Captain	4.00	4.00	4.00	4.00	4.00
Lieutenant	8.00	8.00	8.00	12.00	12.00
FF-2	2.00	6.00	1.00	1.00	0.00
FF-3	1.00	1.00	8.00	3.00	1.00
FF-4	25.00	21.00	19.00	20.00	23.00
Admin. Ast.	1.00	1.00	1.00	1.00	1.00
Total Number of FTEs	44.00	44.00	44.00	44.00	44.00

Department Name: Emergency Management

Department #: 291

DEPARTMENT EXPENDITURES	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Request	FY26 Recommend	\$ Variance FY25-26	% Change FY25-26
PERSONNEL SERVICES SUBTOTAL	2,700	2,800	2,800	2,800	2,800	2,800	-	0.00%
EXPENSES SUBTOTAL	8,471	13,408	16,242	16,700	16,700	16,700	-	0.00%
DEPARTMENT TOTAL	\$ 11,171	\$ 16,208	\$ 19,042	\$ 19,500	\$ 19,500	\$ 19,500	\$ -	0.00%

Department: Fire

Account # 01-220

Obj Code	Account Title	Details	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Request	FY26 Recommend	\$ Variance FY25-26	% Variance FY25-26
PERSONNEL SERVICES										
5110	01-220-5110	Salaries	\$ 3,499,947	3,561,656	3,644,487	3,739,512	3,733,527	3,733,527	(5,985)	-0.16%
5130	01-220-5130	Overtime	\$ 997,352	730,496	623,466	783,348	847,766	847,766	64,418	8.22%
5120	01-220-5120	Part-Time Salaries	\$ -	-	-	-	-	-	-	0.00%
5120		Degree Stipend	Prior to the FY26 Budget, these were not tracked separately in the compensation line items which is why there is no historical data.					15,000	15,000	
5120		Certificate Stipend						9,450	9,450	
5140	01-220-5140	Longevity	\$ 850	850	850	850	850	850	-	0.00%
5190	01-220-5190	Uniform Allowance	28,119	31,461	31,591	32,250	32,250	32,250	-	0.00%
PERSONNEL SERVICES SUBTOTAL			4,526,268	\$ 4,324,462	\$ 4,300,394	\$ 4,555,960	\$ 4,614,393	\$ 4,638,843	82,883	1.82%
EXPENSES										
5210	01-220-5210	Electricity	38,424	24,904	-	-	-	-	-	0.00%
5212	01-220-5212	Heating Gas	16,525	18,973	-	-	-	-	-	0.00%
5230	01-220-5230	Water Charge	4,447	4,380	-	-	-	-	-	0.00%
5231	01-220-5231	Sewer Charges	1,800	1,800	-	1,00	1,800	1,800	1,799	179900.00%
5240	01-220-5240	R & M - Auto/Truck	108,088	90,353	58,258	60,000	60,000	60,000	-	0.00%
5241	01-220-5241	Service Contracts	12,631	12,068	38,923	38,000	38,000	38,000	-	0.00%
5272	01-220-5272	Radio Rental & Maintenance	32,027	19,090	25,665	25,000	25,000	25,000	-	0.00%
5291	01-220-5291	Custodial & Housekeeping	3,496	3,500	3,552	3,500	3,500	3,500	-	0.00%
5306	01-220-5306	Employee Training	52,370	56,903	51,209	55,000	55,000	55,000	-	0.00%
5312	01-220-5312	Other Professional Fees	-	4,788	4,788	4,800	4,800	4,800	-	0.00%
5320	01-220-5320	Education Tuition	10,000	10,000	10,000	10,000	10,000	10,000	-	0.00%
5340	01-220-5340	Telephone	9,856	11,834	12,942	15,000	15,000	15,000	-	0.00%
5341	01-220-5341	Postage	116	150	85	300	300	300	-	0.00%
5391	01-220-5391	Laundry & Dry Cleaning	-	-	-	-	-	-	-	0.00%
5420	01-220-5420	Office Supplies	2,117	1,959	2,298	2,500	2,500	2,500	-	0.00%
5421	01-220-5421	Computer Supplies	466	3,399	1,784	4,000	4,000	4,000	-	0.00%
5423	01-220-5423	Duplicating Supplies	140	45	-	300	300	300	-	0.00%
5430	01-220-5430	Custodial Supplies	14,755	12,504	14,243	16,000	16,000	16,000	-	0.00%
5433	01-220-5433	R & M - Equipment	18,237	18,960	15,867	15,000	15,000	15,000	-	0.00%
5481	01-220-5481	Vehicle - Fuel	-	-	-	-	-	-	-	0.00%
5501	01-220-5501	Medical Supplies	3,644	5,745	5,728	6,000	6,000	6,000	-	0.00%
5580	01-220-5580	Fighting Supplies	8,923	14,322	14,794	13,100	13,100	13,100	-	0.00%
5585	01-220-5585	Uniforms & Accessories	75,824	30,987	24,635	31,000	31,000	31,000	-	0.00%
5710	01-220-5710	In-State Travel	130	3	369	700	700	700	-	0.00%
5730	01-220-5730	Dues & Publications	3,447	2,767	4,512	5,500	5,500	5,500	-	0.00%
5797	01-220-5797	Miscellaneous	98,635	806	1,146	1,050	1,050	1,050	-	0.00%
5799	01-220-5799	Criminal ID	-	-	-	-	-	-	-	0.00%
5884	01-220-5884	Machinery & Equipment	-	3,500	43,636	5,000	5,000	5,000	-	0.00%
5966	01-220-5966	Transfer Equipment Replacement	-	-	-	-	-	-	-	0.00%
EXPENSES SUBTOTAL			\$ 516,098	\$ 353,737	\$ 334,436	\$ 311,751	\$ 313,550	\$ 313,550	1,799	0.57%
DEPARTMENT TOTAL			\$ 5,042,366	\$ 4,678,200	\$ 4,634,830	\$ 4,867,711	\$ 4,927,943	\$ 4,952,393	\$ 84,682	1.74%

Department: Emergency Management

Account # 01-291

Obj Code	Account Title	Details	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Request	FY26 Recommend	\$ Variance FY25-26	% Variance FY25-26
PERSONNEL SERVICES										
5120	01-291-5120	Part-Time Salaries	\$ 2,700	2,800	2,800	2,800	2,800	2,800	2,800	100.00%
PERSONNEL SERVICES SUBTOTAL			2,700	\$ 2,800	\$ 2,800	\$ 2,800	\$ 2,800	\$ 2,800	\$ -	0.00%
EXPENSES										
5241	01-291-5241	Service Contracts	8,181	8,535	6,000	8,500	8,500	8,500	-	0.00%
5271	01-291-5271	Equipment Rental	-	-	-	-	-	-	-	0.00%
5272	01-291-5272	Radio Maintenance & Repair	-	4,653	7,876	8,000	8,000	8,000	-	0.00%
5420	01-291-5420	Office Supplies	100	-	-	-	-	-	-	0.00%
5421	01-291-5421	Computer Supplies	100	-	2,145	-	-	-	-	0.00%
5501	01-291-5501	Medical Supplies	-	-	-	100	100	100	-	0.00%
5583	01-291-5583	Small Tools & Supplies	89	176	221	100	100	100	-	0.00%
5712	01-291-5712	Mileage Reimbursement	-	44	-	-	-	-	-	0.00%
EXPENSES SUBTOTAL			\$ 8,471	\$ 13,408	\$ 16,242	\$ 16,700	\$ 16,700	\$ 16,700	\$ -	0.00%
DEPARTMENT TOTAL			\$ 11,171	\$ 16,208	\$ 19,042	\$ 19,500	\$ 19,500	\$ 19,500	\$ -	0.00%

Town of *Dracut*

FY2026 Budget Request

Department Name: Buildings & Inspections

Department #: 176 - 241 - 242 - 244 - 245

Department Head: Dan McLaughlin

DEPARTMENT EXPENDITURES	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Request	FY26 Recommend	\$ Variance FY25-26	% Change FY25-26
PERSONNEL SERVICES SUBTOTAL	357,808	358,166	418,517	443,059	349,779	(68,738)	-16.42%
EXPENSES SUBTOTAL	19,710	17,767	22,350	23,550	22,000	(350)	-1.57%
<u>DEPARTMENT TOTAL</u>	\$ 377,519	\$ 17,767	\$ 440,867	\$ 466,609	\$ 371,779	(69,088)	-15.67%

PERMANENT STAFFING

	FY23	FY24	FY25	FY26	<u>Unfunded Positions</u>
Building Commissioner	1.0	1.0	1.0	1.0	Inspector of Wires (currently per diam/part time)
Building Inspector	1.0	1.0	1.0	1.0	Weights & Measures (rolled into Bld.Insp.)
Plumbing & Gas Inspector	0.5	0.5	0.5	0.5	Administrative Clerk
Inspector of Wires	1.0	0.8	0.5	0.5	
Weights and Measures	0.4	0.4	0.4	0.0	
Board Clerk (ZBA)	0.5	0.5	0.0	0.0	
Administrative Clerk	1.0	1.0	1.0	1.0	
Total	5.4	5.2	4.4	4.0	

Department: Building & Inspections

Account # 01-241

<u>Obj</u> <u>Code</u>	<u>Account Title</u>	<u>Details</u>	<u>FY23</u> <u>Actual</u>	<u>FY24</u> <u>Actual</u>	<u>FY25</u> <u>Budget</u>	<u>FY26</u> <u>Request</u>	<u>FY26</u> <u>Recommend</u>	<u>\$ Variance</u> <u>FY25-26</u>	<u>% Variance</u> <u>FY25-26</u>						
<u>PERSONNEL SERVICES</u>															
5110	01-241-5110	Salaries		289,952	291,498	340,537	345,829	345,829	5,292	1.55%					
5130	01-241-5130	Overtime		-	180	-	-		-						
5120	01-176-5120	Part-Time Payroll	ZBA	1,965	2,335	4,500	4,500	2,500	(2,000)	-44.44%					
5140	01-241-5140	Longevity		950	950	950	950	950	-						
5190	01-241-5190	Uniform Allowance		450	589	500	500	500	-						
<u>PERSONNEL SERVICES SUBTOTAL</u>			<u>\$</u>	<u>357,808</u>	<u>\$</u>	<u>358,166</u>	<u>\$</u>	<u>418,517</u>	<u>\$</u>	<u>443,059</u>	<u>\$</u>	<u>349,779</u>	<u>\$</u>	<u>(68,738)</u>	<u>-16.42%</u>
<u>EXPENSES</u>															
5301	01-176-5301	Advertisement		353	-	1,000	1,000	450	(550)	-55.00%					
5420	01-176-5420	Office Supplies		2,397	1,509	850	1,350	1,200	350	41.18%					
5730	01-176-5730	Dues & Publications		-	-	-		-	-	0.00%					
5306	01-241-5306	Employee Training		765	830	1,000	1,000	1,250	250	25.00%					
5712	01-241-5712	Mileage Reimbursement		7,595	6,694	6,600	6,600	4,500	(2,100)	-31.82%					
5730	01-241-5730	Dues & Publications	New Building Code Books	100	234	400	1,100	1,100	700	175.00%					
5241	01-244-5241	Service Contracts	Purchase Materials for W&Meas.	8,500	8,500	12,500	12,500	8,500	(4,000)	-32.00%					
		Other Misc. Needs			-	-	-	5,000	5,000	0.00%					
<u>EXPENSES SUBTOTAL</u>			<u>\$</u>	<u>19,710</u>	<u>\$</u>	<u>17,767</u>	<u>\$</u>	<u>22,350</u>	<u>\$</u>	<u>23,550</u>	<u>\$</u>	<u>22,000</u>	<u>\$</u>	<u>(350)</u>	<u>-1.49%</u>
<u>DEPARTMENT TOTAL</u>			<u>\$</u>	<u>377,519</u>	<u>\$</u>	<u>375,933</u>	<u>\$</u>	<u>440,867</u>	<u>\$</u>	<u>466,609</u>	<u>\$</u>	<u>371,779</u>	<u>\$</u>	<u>(69,088)</u>	<u>-15.67%</u>

Town of *Dracut*

FY2026 Budget Request

Department Name: Public Works

Department #: 420

DEPARTMENT EXPENDITURES	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Request	FY26 Recommend	\$ Variance FY25-26	% Change FY25-26
PERSONNEL SERVICES SUBTOTAL	205,685	206,066	213,120	217,256	311,670	311,670	94,414	43.46%
EXPENSES SUBTOTAL	52,553	42,340	22,659	23,600	24,350	24,350	(750)	-3.18%
DEPARTMENT TOTAL	\$ 258,239	\$ 248,405	\$ 235,779	\$ 240,856	\$ 336,020	\$ 336,020	\$ 93,664	38.89%

<u>PERMANENT STAFFING</u>	<u>FY25</u>	<u>FY26</u>
DPW Director	1.00	1.00
Assistant Director	1.00	-
Admin Assistant	1.00	1.00
Bld-Cons. Superintendent	1.00	1.00
Total Number of FTEs	4.00	3.00

Department Name: Highway Maintenance

Department #: 421

DEPARTMENT EXPENDITURES	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Request	FY26 Recommend	\$ Variance FY25-26	% Change FY25-26
PERSONNEL SERVICES SUBTOTAL	912,806	935,123	851,285	1,030,351	963,522	971,572	(58,779)	-5.70%
EXPENSES SUBTOTAL	390,696	149,777	215,299	233,200	233,200	233,200	-	0.00%
DEPARTMENT TOTAL	\$ 1,303,502	\$ 1,084,900	\$ 1,066,584	\$ 1,263,551	\$ 1,196,722	\$ 1,204,772	\$ (58,779)	-4.65%

<u>PERMANENT STAFFING</u>	<u>FY25</u>	<u>FY26</u>
Foreman	1.00	1.00
General Foremen	2.00	1.00
MEO Laborer	15.00	14.00
Total Number of FTEs	18.00	16.00

Department Name: Snow & Ice

Department #: 423

DEPARTMENT EXPENDITURES	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Request	FY26 Recommend	\$ Variance FY25-26	% Change FY25-26
PERSONNEL SERVICES SUBTOTAL	244,985	187,939	113,081	150,000	150,000	210,000	60,000	40.00%
EXPENSES SUBTOTAL	834,798	460,061	540,019	438,000	438,000	438,000	-	0.00%
DEPARTMENT TOTAL	\$ 1,079,783	\$ 648,000	\$ 653,100	\$ 588,000	\$ 588,000	\$ 648,000	\$ 60,000	10.20%

Department Name: Tree

Department #: 428

DEPARTMENT EXPENDITURES	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Request	FY26 Recommend	\$ Variance FY25-26	% Change FY25-26
PERSONNEL SERVICES SUBTOTAL	240,571	240,040	241,207	195,949	249,949	249,949	54,000	27.56%
EXPENSES SUBTOTAL	45,929	22,264	26,328	32,600	33,200	33,200	(600)	-1.84%
DEPARTMENT TOTAL	\$ 286,499	\$ 262,305	\$ 267,535	\$ 228,549	\$ 283,149	\$ 283,149	\$ 53,400	23.36%

PERMANENT STAFFING

	FY25	FY26
General Foreman	2.00	1.00
MEO Laborer	2.00	1.00
Laborer	2.00	2.00
Total Number of FTEs	6.00	4.00

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Department Name: Vehicle Maintenance

Department #: 429

DEPARTMENT EXPENDITURES	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Request	FY26 Recommend	\$ Variance FY25-26	% Change FY25-26
PERSONNEL SERVICES SUBTOTAL	193,978	204,501	196,687	199,920	273,376	273,376	73,456	36.74%
EXPENSES SUBTOTAL	710,609	374,975	330,447	370,600	370,600	395,600	25,000	6.75%
DEPARTMENT TOTAL	\$ 904,587	\$ 579,476	\$ 527,134	\$ 570,520	\$ 643,976	\$ 668,976	\$ 98,456	17.26%

PERMANENT STAFFING

	FY25	FY26
General Foreman	1.00	1.00
MEO Mechanic	2.00	3.00
Total Number of FTEs	3.00	4.00

Department Name: Cemetery Division

Department #: 491

DEPARTMENT EXPENDITURES	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Request	FY26 Recommend	\$ Variance FY25-26	% Change FY25-26
PERSONNEL SERVICES SUBTOTAL	70,377	55,694	55,760	57,189	59,793	59,293	2,604	4.55%
EXPENSES SUBTOTAL	7,913	27,181	4,920	10,600	10,600	10,600	-	0.00%
DEPARTMENT TOTAL	\$ 78,290	\$ 82,875	\$ 60,680	\$ 67,789	\$ 70,393	\$ 69,893	\$ 2,604	3.84%

PERMANENT STAFFING

	FY25	FY26
Laborer	1.00	1.00
MEO Laborer	1.00	1.00
Total Number of FTEs	2.00	2.00

Department Name: Parks

Department #: 650

DEPARTMENT EXPENDITURES	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Request	FY26 Recommend	\$ Variance FY25-26	% Change FY25-26
PERSONNEL SERVICES SUBTOTAL	10,800	10,716	11,000	-	-	-	-	0.00%
EXPENSES SUBTOTAL	67,803	47,531	23,540	23,900	25,700	-	(1,800)	-7.53%
DEPARTMENT TOTAL	\$ 78,603	\$ 58,247	\$ 34,540	\$ 23,900	\$ 25,700	\$ -	\$ (1,800)	-7.53%

PERMANENT STAFFING

	FY25	FY26
Laborer	2.00	0.00
Total Number of FTEs	2.00	0.00

Department Name: Stormwater

Department #: 455

DEPARTMENT EXPENDITURES	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Request	FY26 Recommend	\$ Variance FY25-26	% Change FY25-26
PERSONNEL SERVICES SUBTOTAL	212,653	238,887	212,047	238,808	262,805	262,805	23,997	10.05%

DPW Assistant Director	1.00	1.00	0.00	1.00	0.00	Admin.Clerk - Eng/Stormwater
Admin Assistant	1.00	1.00	1.00	1.00	1.00	.5 Town Engineer
Admin.Clerk - Eng/Stormwater	1.00	1.00	1.00	0.00	0.00	Assistant Town Engineer
Operations Manager (new title*)	1.00	1.00	1.00	1.00	1.00	Engineering Administrator
Town Engineer	2.00	2.00	2.00	1.50	1.00	(3) General Foreman
Assistant Town Engineer	1.00	1.00	1.00	1.00	0.00	(6) MEO Laborers
Engineer Administrator	1.00	0.00	0.00	0.00	0.00	(3) Laborers
Stormwater Manager	1.00	1.00	1.00	1.00	1.00	
General Foreman	7.00	7.00	7.00	6.00	4.00	<i>**Construction Supervisor' title change to</i>
MEO Laborer	23.00	22.00	21.00	19.00	17.00	<i>'Operations Manager' due to</i>
Laborer	6.00	5.00	5.00	5.00	3.00	<i>incorporation of Facilities Manager duties</i>
Mechanic	3.00	2.00	2.00	2.00	3.00	<i>which will not be filled.</i>
<u>Total Number of FTEs</u>	49.00	45.00	43.00	39.50	32.00	

<u>Obj</u> <u>Code</u>	<u>Account Title</u>	<u>Details</u>	<u>FY22</u> <u>Actual</u>	<u>FY23</u> <u>Actual</u>	<u>FY24</u> <u>Actual</u>	<u>FY25</u> <u>Budget</u>	<u>FY26</u> <u>Request</u>	<u>FY26</u> <u>Recommend</u>	<u>\$ Variance</u> <u>FY25-26</u>	<u>% Variance</u> <u>FY25-26</u>
Department: Animal Control										
Account # 01-292										
PERSONNEL SERVICES										
5110	01-292-5110	Salaries	\$ 43,151	59,502	48,973	66,111	66,259		148	0.22%
5120	01-292-5120	Part-Time Salaries	\$ -	-	-	-	-		-	0.00%
5130	01-292-5130	Overtime	\$ -	3,910	11,531	2,000	2,000		-	0.00%
5190	01-292-5190	Uniform Allowance	787	1,000	892	850	850		-	0.00%
PERSONNEL SERVICES SUBTOTAL			43,938	\$ 64,412	\$ 61,396	\$ 68,961	\$ 69,109	\$ -	\$ 148	\$ 0
EXPENSES										
5240	01-292-5240	R & M - Auto/Truck	33,784	2,773	3,966	3,000	3,000		-	0.00%
5241	01-292-5241	Service Contracts	4,518	2,398	4,181	10,000	10,000		-	0.00%
5272	01-292-5272	Radio Rental & Maintenance	-	-	-	-	-		-	0.00%
5301	01-292-5301	Advertising	-	-	-	-	-		-	0.00%
5306	01-292-5306	Employee Training	600	600	-	500	500		-	0.00%
5340	01-292-5340	Animal Control Telephone	551	693	572	750	750		-	0.00%
5420	01-292-5420	Office Supplies	157	-	-	-	-		-	0.00%
5583	01-292-5583	Small Tools & Supplies	3,349	354	1,206	1,400	1,400		-	0.00%
5730	01-292-5730	Dues & Publications	-	-	-	-	-		-	0.00%
EXPENSES SUBTOTAL			\$ 42,959	\$ 6,818	\$ 9,924	\$ 15,650	\$ 15,650	\$ -	\$ -	0.00%
DEPARTMENT TOTAL			\$ 86,897	\$ 71,231	\$ 71,320	\$ 84,611	\$ 84,759	\$ -	\$ 148	0.17%

Department: Public Works

Account # 01-420

<u>Obj</u> <u>Code</u>	<u>Account Title</u>	<u>Details</u>	<u>FY22</u> <u>Actual</u>	<u>FY23</u> <u>Actual</u>	<u>FY24</u> <u>Actual</u>	<u>FY25</u> <u>Budget</u>	<u>FY26</u> <u>Request</u>	<u>FY26</u> <u>Recommend</u>	<u>\$ Variance</u> <u>FY25-26</u>	<u>% Variance</u> <u>FY25-26</u>
PERSONNEL SERVICES										
5110	01-420-5110	Salaries	\$ 189,888	202,006	208,918	216,006	310,420	310,420	94,414	43.71%
5120	01-420-5120	Part-Time Salaries	\$ 14,547	-	-	-	-		-	
5130	01-420-5130	Overtime	\$ -	2,810	2,953	-	-		-	
5140	01-420-5140	Longevity	1,250	1,250	1,250	1,250	1,250	1,250	-	
PERSONNEL SERVICES SUBTOTAL			205,685	\$ 206,066	\$ 213,120	\$ 217,256	\$ 311,670	\$ 311,670	\$ 94,414	43.46%
EXPENSES										
5210	01-420-5210	Electricity	16,835	7,354	-	-	-		-	
5212	01-420-5212	Heating Gas	11,162	11,372	-	-	-		-	
5230	01-420-5230	Water Charges	818	1,611	-	-	-		-	
5231	01-420-5231	Sewer Charges	750	750	-	-	750	750	750	
5241	01-420-5241	Service Contracts	1,430	2,111	3,622	1,500	1,500	1,500	-	

<u>Obj</u>	<u>Account Title</u>	<u>Details</u>	<u>FY22 Actual</u>	<u>FY23 Actual</u>	<u>FY24 Actual</u>	<u>FY25 Budget</u>	<u>FY26 Request</u>	<u>FY26 Recommend</u>	<u>\$ Variance FY25-26</u>	<u>% Variance FY25-26</u>
5291	01-420-5291	Custodial & Housekeeping	855	3,696	4,027	5,000	5,000	5,000	-	
5301	01-420-5301	Advertising	2,866	2,332	1,262	2,000	2,000	2,000	-	
5306	01-420-5306	Employee Training	-	102	-	-	-	-	-	
5340	01-420-5340	Telephone	2,205	2,076	2,233	2,200	2,200	2,200	-	
5341	01-420-5341	Postage	58	25	-	200	200	200	-	
5420	01-420-5420	Office Supplies	1,962	1,791	1,034	2,000	2,000	2,000	-	
5421	01-420-5421	Computer Supplies	191	-	-	-	-	-	-	
5423	01-420-5423	Duplicating Supplies	289	268	202	-	-	-	-	
5430	01-420-5430	Building Maintenance	8,002	4,053	5,216	6,500	6,500	6,500	-	
5730	01-420-5730	Dues & Publications	-	-	-	-	-	-	-	
5884	01-420-5884	Machinery & Equipment	5,130	4,797	5,063	4,200	4,200	4,200	-	
									-	
<u>EXPENSES SUBTOTAL</u>			<u>\$ 52,553</u>	<u>\$ 42,340</u>	<u>\$ 22,659</u>	<u>\$ 23,600</u>	<u>\$ 24,350</u>	<u>\$ 24,350</u>	<u>\$ (750)</u>	<u>-3.08%</u>
<u>DEPARTMENT TOTAL</u>			<u>\$ 258,239</u>	<u>\$ 248,405</u>	<u>\$ 235,779</u>	<u>\$ 240,856</u>	<u>\$ 336,020</u>	<u>\$ 336,020</u>	<u>\$ 95,164</u>	<u>39.51%</u>

Department: Highway Maintenance

Account # 01-421

<u>Obj Code</u>	<u>Account Title</u>	<u>Details</u>	<u>FY22 Actual</u>	<u>FY23 Actual</u>	<u>FY24 Actual</u>	<u>FY25 Budget</u>	<u>FY26 Request</u>	<u>FY26 Recommend</u>	<u>\$ Variance FY25-26</u>	<u>% Variance FY25-26</u>
<u>PERSONNEL SERVICES</u>										
5110	01-421-5110	Salaries	\$ 904,956	886,720	818,548	1,003,401	936,572	936,572	(66,829)	-6.66%
5120	01-421-5120	Part-Time Salaries	\$ -	6,016	3,167	-	-	-	-	
5130	01-421-5130	Overtime		36,337	25,670	23,000	23,000	35,000	12,000	52.17%
5140	01-421-5140	Longevity	7,850	6,050	3,900	3,950	3,950	-	(3,950)	-100.00%
<u>PERSONNEL SERVICES SUBTOTAL</u>			<u>912,806</u>	<u>\$ 935,123</u>	<u>\$ 851,285</u>	<u>\$ 1,030,351</u>	<u>\$ 963,522</u>	<u>\$ 971,572</u>	<u>\$ (58,779)</u>	<u>-5.70%</u>
<u>EXPENSES</u>										
5241	01-421-5241	Service Contracts	8,936	12,539	63,353	47,000	47,000	47,000	-	
5271	01-421-5271	Equipment Rental	7,564	912	930	6,000	6,000	6,000	-	
5272	01-421-5272	Radio Rental & Maintenance	5,084	-	-	2,800	2,800	2,800	-	
5306	01-421-5306	Employee Training	-	-	-	-	-	-	-	
5312	01-421-5312	Other Professional Fees	28,545	1,433	10,510	2,000	2,000	2,000	-	
5433	01-421-5433	R & M - Equipment	27,231	17,919	35,554	18,000	18,000	18,000	-	
5533	01-421-5533	Maintenance Materials	229,322	61,150	58,984	97,000	97,000	97,000	-	
5583	01-421-5583	Small Tools & Supplies	33,711	16,013	9,814	15,000	15,000	15,000	-	
5585	01-421-5585	Uniforms & Assessorial	24,155	21,753	18,769	20,400	20,400	20,400	-	
5797	01-421-5797	Miscellaneous	1,454	103	(0)	-	-	-	-	
5801	01-421-5801	Traffic Control	19,667	17,802	15,184	20,000	20,000	20,000	-	
5856	01-421-5856	Other Improvements	5,025	154	2,200	5,000	5,000	5,000	-	
5884	01-421-5884	Machinery & Equipment	-	-	-	-	-	-	-	
<u>EXPENSES SUBTOTAL</u>			<u>\$ 390,696</u>	<u>\$ 149,777</u>	<u>\$ 215,299</u>	<u>\$ 233,200</u>	<u>\$ 233,200</u>	<u>\$ 233,200</u>	<u>\$ -</u>	<u>0.00%</u>

<u>Obj</u>	<u>Account Title</u>	<u>Details</u>	<u>FY22 Actual</u>	<u>FY23 Actual</u>	<u>FY24 Actual</u>	<u>FY25 Budget</u>	<u>FY26 Request</u>	<u>FY26 Recommend</u>	<u>\$ Variance FY25-26</u>	<u>% Variance FY25-26</u>
		DEPARTMENT TOTAL	\$ 1,303,502	\$ 1,084,900	\$ 1,066,584	\$ 1,263,551	\$ 1,196,722	\$ 1,204,772	\$ (58,779)	-4.65%

Department: Snow & Ice

Account # 01-423

<u>Obj Code</u>	<u>Account Title</u>	<u>Details</u>	<u>FY22 Actual</u>	<u>FY23 Actual</u>	<u>FY24 Actual</u>	<u>FY25 Budget</u>	<u>FY26 Request</u>	<u>FY26 Recommend</u>	<u>\$ Variance FY25-26</u>	<u>% Variance FY25-26</u>
PERSONNEL SERVICES										
5110	01-423-5110	Salaries	\$ 244,985	187,939	113,081	150,000	150,000	210,000	60,000	40.00%
		PERSONNEL SERVICES SUBTOTAL	244,985	\$ 187,939	\$ 113,081	\$ 150,000	\$ 150,000	\$ 210,000	\$ 60,000	40.00%
EXPENSES										
5241	01-423-5241	Service Contracts	1,495	1,695	3,194	1,400	1,400	1,400	-	
5271	01-423-5271	Equipment Rental	398,218	170,315	173,063	175,000	175,000	175,000	-	
5433	01-423-5433	R & M - Equipment	127,437	47,144	39,897	30,000	30,000	30,000	-	
5531	01-423-5531	Ice Chemicals	307,648	240,907	315,076	200,000	200,000	200,000	-	
5884	01-423-5884	Machinery & Equipment	-	-	8,790	31,600	31,600	31,600	-	
		EXPENSES SUBTOTAL	\$ 834,798	\$ 460,061	\$ 540,019	\$ 438,000	\$ 438,000	\$ 438,000	-	0.00%
		DEPARTMENT TOTAL	\$ 1,079,783	\$ 648,000	\$ 653,100	\$ 588,000	\$ 588,000	\$ 648,000	\$ 60,000	10.20%

Department: Tree

Account # 01-428

<u>Obj Code</u>	<u>Account Title</u>	<u>Details</u>	<u>FY22 Actual</u>	<u>FY23 Actual</u>	<u>FY24 Actual</u>	<u>FY25 Budget</u>	<u>FY26 Request</u>	<u>FY26 Recommend</u>	<u>\$ Variance FY25-26</u>	<u>% Variance FY25-26</u>
PERSONNEL SERVICES										
5110	01-428-5110	Salaries	\$ 239,421	224,072	232,678	189,799	243,799	243,799	54,000	28.45%
5130	01-428-5130	Overtime	\$ -	14,818	7,379	5,000	5,000	5,000	-	
5140	01-428-5140	Longevity	\$ 1,150	1,150	1,150	1,150	1,150	1,150	-	
		PERSONNEL SERVICES SUBTOTAL	240,571	\$ 240,040	\$ 241,207	\$ 195,949	\$ 249,949	\$ 249,949	\$ 54,000	27.56%
EXPENSES										
5210	01-428-5210	Electricity	4,228	2,769	-	-	-	-	-	
5212	01-428-5212	Heating Gas	3,199	2,740	-	-	-	-	-	
5230	01-428-5230	Water Charges	399	252	-	-	-	-	-	
5231	01-428-5231	Sewer Charges	750	600	-	-	600	600	600	
5240	01-428-5240	R & M - Auto/Truck	10,265	2,333	7,832	5,500	5,500	5,500	-	0.00%
5241	01-428-5241	Service Contracts	13,400	3,400	7,000	10,000	10,000	10,000	-	0.00%
5430	01-428-5430	Custodial Supplies	424	1,116	350	2,300	2,300	2,300	-	0.00%
5433	01-428-5433	R & M - Equipment	2,684	2,437	4,089	4,000	4,000	4,000	-	0.00%
5531	01-428-5531	Chemicals	200	190	100	1,000	1,000	1,000	-	0.00%
5583	01-428-5583	Small Tools & Supplies	2,136	259	1,800	3,300	3,300	3,300	-	0.00%
5585	01-428-5585	Uniforms & Accessories	5,222	5,139	5,157	5,000	5,000	5,000	-	0.00%
5884	01-428-5884	Machinery & Equipment	3,022	1,030	-	1,500	1,500	1,500	-	0.00%

<u>Obj</u>	<u>Account Title</u>	<u>Details</u>	<u>FY22 Actual</u>	<u>FY23 Actual</u>	<u>FY24 Actual</u>	<u>FY25 Budget</u>	<u>FY26 Request</u>	<u>FY26 Recommend</u>	<u>\$ Variance FY25-26</u>	<u>% Variance FY25-26</u>
		EXPENSES SUBTOTAL	\$ 45,929	\$ 22,264	\$ 26,328	\$ 32,600	\$ 33,200	\$ 33,200	\$ (600)	-1.81%
		DEPARTMENT TOTAL	\$ 286,499	\$ 262,305	\$ 267,535	\$ 228,549	\$ 283,149	\$ 283,149	\$ 54,600	23.89%

Department: Vehicle Maintenance

Account # 01-429

<u>Obj Code</u>	<u>Account Title</u>	<u>Details</u>	<u>FY22 Actual</u>	<u>FY23 Actual</u>	<u>FY24 Actual</u>	<u>FY25 Budget</u>	<u>FY26 Request</u>	<u>FY26 Recommend</u>	<u>\$ Variance FY25-26</u>	<u>% Variance FY25-26</u>
		PERSONNEL SERVICES								
5110	01-429-5110	Salaries	\$ 191,928	198,045	189,904	197,420	270,876	270,876	73,456	37.21%
5130	01-429-5130	Overtime	\$ -	4,306	5,783	1,500	1,500	1,500	-	
5140	01-429-5140	Longevity	\$ 2,050	2,150	1,000	1,000	1,000	1,000	-	
		PERSONNEL SERVICES SUBTOTAL	193,978	204,501	196,687	199,920	273,376	273,376	73,456	36.74%
		EXPENSES								
5240	01-429-5240	R & M - Auto/Truck	343,750	59,103	48,053	63,000	63,000	63,000	-	0.00%
5241	01-429-5241	Service Contracts	520	595	-	-	-	-	-	0.00%
5306	01-429-5306	Employee Training	150	-	-	-	-	-	-	0.00%
5433	01-429-5433	R & M - Equipment	86,543	10,706	6,599	14,300	14,300	14,300	-	0.00%
5480	01-429-5480	Vehicle & Equipment Inspection	-	9,930	15,115	16,000	16,000	16,000	-	0.00%
5481	01-429-5481	Vehicle - Fuel	260,520	279,097	243,803	260,000	260,000	260,000	-	0.00%
5583	01-429-5583	Small Tools & Supplies	14,199	9,516	10,936	12,300	12,300	37,300	25,000	203.25%
5585	01-429-5585	Uniforms & Accessories	4,926	6,027	5,941	5,000	5,000	5,000	-	0.00%
		EXPENSES SUBTOTAL	710,609	374,975	330,447	370,600	370,600	395,600	25,000	6.75%
		DEPARTMENT TOTAL	904,587	579,476	527,134	570,520	643,976	668,976	98,456	17.26%

Department: Cemetery Division

Account # 01-491

<u>Obj Code</u>	<u>Account Title</u>	<u>Details</u>	<u>FY22 Actual</u>	<u>FY23 Actual</u>	<u>FY24 Actual</u>	<u>FY25 Budget</u>	<u>FY26 Request</u>	<u>FY26 Recommend</u>	<u>\$ Variance FY25-26</u>	<u>% Variance FY25-26</u>
		PERSONNEL SERVICES								
5110	01-491-5110	Salaries	\$ 70,377	54,578	54,038	56,689	59,293	59,293	2,604	4.59%
5130	01-491-5130	Overtime	\$ -	1,116	1,721	500	500		(500)	-100.00%
5197	01-491-5197	Auto Allowance	\$ -	-	-	-	-		-	0.00%
		PERSONNEL SERVICES SUBTOTAL	70,377	55,694	55,760	57,189	59,793	59,293	2,604	0
		EXPENSES								
5210	01-491-5210	Electricity	203	171	-	-	-		-	0.00%
5211	01-491-5211	Heating Oil	4,461	4,499	-	-	-		-	0.00%
5240	01-491-5240	R & M - Auto/Truck	1,623	1,713	493	2,500	2,500	2,500	-	0.00%
5430	01-491-5430	Custodial Supplies	3	-	-	-	-		-	0.00%

<u>Obj</u>	<u>Account Title</u>	<u>Details</u>	<u>FY22 Actual</u>	<u>FY23 Actual</u>	<u>FY24 Actual</u>	<u>FY25 Budget</u>	<u>FY26 Request</u>	<u>FY26 Recommend</u>	<u>\$ Variance FY25-26</u>	<u>% Variance FY25-26</u>
5433	01-491-5433	R & M - Equipment	560	712	276	-	-		-	0.00%
5533	01-491-5533	Maintenance Materials	365	1,061	1,303	1,800	1,800	1,800	-	0.00%
5583	01-491-5583	Small Tools & Supplies	698	432	509	-	-		-	0.00%
5585	01-491-5585	Uniforms and Accessories	-	1,781	1,914	1,000	1,000	1,000	-	0.00%
5841	01-491-5841	Other Improvements	-	1,767	426	1,500	1,500	1,500	-	0.00%
5884	01-491-5884	Machinery & Equipment	-	15,046	-	3,800	3,800	3,800	-	0.00%
EXPENSES SUBTOTAL			\$ 7,913	\$ 27,181	\$ 4,920	\$ 10,600	\$ 10,600	\$ 10,600	-	0.00%
DEPARTMENT TOTAL			\$ 78,290	\$ 82,875	\$ 60,680	\$ 67,789	\$ 70,393	\$ 69,893	\$ 2,604	3.84%

Department: Stormwater

Account # 62-455

<u>Obj Code</u>	<u>Account Title</u>	<u>Details</u>	<u>FY22 Actual</u>	<u>FY23 Actual</u>	<u>FY24 Actual</u>	<u>FY25 Budget</u>	<u>FY26 Request</u>	<u>FY26 Recommend</u>	<u>\$ Variance FY25-26</u>	<u>% Variance FY25-26</u>
PERSONNEL SERVICES										
5110	62-455-5110	Salaries	\$ 212,653	234,322	207,360	235,808	259,805	259,805	23,997	10.18%
5130	62-455-5130	Overtime	\$ -	2,815	2,787	2,000	2,000	2,500	500	25.00%
5140	62-455-5140	Longevity	\$ -	1,750	1,900	1,000	1,000	500	(500)	-50.00%
PERSONNEL SERVICES SUBTOTAL			212,653	\$ 238,887	\$ 212,047	\$ 238,808	\$ 262,805	\$ 262,805	\$ 23,997	10.05%
EXPENSES										
5241	62-455-5241	Service Contracts	281,157	23,151	54,680	105,000	110,000	110,000	5,000	4.76%
5301	62-455-5301	Advertising	166	862	570	1,500	1,500	1,500	-	0.00%
5306	62-455-5306	Training	-	-	-	-	-		-	0.00%
5340	62-455-5340	Telephone	1,587	1,346	1,593	1,000	1,000	1,000	-	0.00%
5341	62-455-5341	Postage	-	-	-	-	-		-	0.00%
5420	62-455-5420	Office Supplies	7,456	75	3,154	2,000	2,000	2,000	-	0.00%
5421	62-455-5421	Computer Supplies	4,230	-	2,535	5,000	5,000	5,000	-	0.00%
5481	62-455-5481	Fuel	5,826	1,500	-	1,500	1,500	1,500	-	0.00%
5533	62-455-5533	Maintenance Materials	37,962	7,170	26,560	40,000	40,000	40,000	-	0.00%
5884	62-455-5884	Machinery/Equipment	-	-	-	-	-		-	0.00%
EXPENSES SUBTOTAL			\$ 338,385	\$ 34,103	\$ 89,092	\$ 156,000	\$ 161,000	\$ 161,000	5,000	3.11%

Department: Engineering

Account # 62-410

<u>Obj Code</u>	<u>Account Title</u>	<u>Details</u>	<u>FY22 Actual</u>	<u>FY23 Actual</u>	<u>FY24 Actual</u>	<u>FY25 Budget</u>	<u>FY26 Request</u>	<u>FY26 Recommend</u>	<u>\$ Variance FY25-26</u>	<u>% Variance FY25-26</u>
PERSONNEL SERVICES										
5110	01-410-5110	Salaries	\$ 230,909	230,909	230,909	157,403	160,551.06	121,422	(35,981)	-22.86%
5120	01-410-5120	Part-Time Salaries		-	-	-	37,500	-	-	
PERSONNEL SERVICES SUBTOTAL			230,909	\$ 230,909	\$ 230,909	\$ 157,403	\$ 198,051	\$ 121,422	\$ (35,981)	-22.86%

<u>Obj</u>	<u>Account Title</u>	<u>Details</u>	<u>FY22 Actual</u>	<u>FY23 Actual</u>	<u>FY24 Actual</u>	<u>FY25 Budget</u>	<u>FY26 Request</u>	<u>FY26 Recommend</u>	<u>\$ Variance FY25-26</u>	<u>% Variance FY25-26</u>
<u>EXPENSES</u>										
5210	01-410-5210	Expenses	9,968	86,617	14,900	28,700	28,700	15,000	(13,700)	-47.74%
5301	01-410-5301								-	
<u>EXPENSES SUBTOTAL</u>			<u>\$ 9,968</u>	<u>\$ 86,617</u>	<u>\$ 14,900</u>	<u>\$ 28,700</u>	<u>\$ 28,700</u>	<u>\$ 15,000</u>	<u>(13,700)</u>	<u>0.00%</u>
<u>DEPARTMENT TOTAL</u>			<u>\$ 240,877</u>	<u>\$ 317,526</u>	<u>\$ 245,809</u>	<u>\$ 186,103</u>	<u>\$ 226,751</u>	<u>\$ 136,422</u>	<u>(49,681)</u>	<u>-26.70%</u>

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Town of *Dracut*

FY2026 Budget Request

Department Name: Board of Health

Department #: 510

Department Head: Dave Ouellette

DEPARTMENT EXPENDITURES	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Request	FY26 Recommend	\$ Variance FY25-26	% Change FY25-26
<u>PERSONNEL SERVICES SUBTOTAL</u>	225,341	223,597	227,088	222,948	237,412	237,412	14,464	6.49%
<u>EXPENSES SUBTOTAL</u>	8,311	11,754	16,708	19,600	19,600	19,600	-	0.00%
<u>DEPARTMENT TOTAL</u>	\$ 233,652	\$ 235,351	\$ 243,795	\$ 242,548	\$ 257,012	\$ 257,012	\$ 14,464	\$ 0
<u>PERMANENT STAFFING</u>	FY22	FY23	FY23	FY25	FY26			
Health Director	1.0	1.0	1.0	1.0	1.0			
Nurse/Assistant Inspector	1.0	1.0	1.0	1.0	1.0			
Admin Assistant	1.0	1.0	1.0	1.0	1.0			
<u>Total Number of FTEs</u>	3.0	3.0	3.0	3.0	3.0			

Department: Board of Health

Account # 01-510

<u>Obj</u> <u>Code</u>	<u>Account Title</u>	<u>Details</u>	<u>FY22</u> <u>Actual</u>	<u>FY23</u> <u>Actual</u>	<u>FY24</u> <u>Actual</u>	<u>FY25</u> <u>Budget</u>	<u>FY26</u> <u>Request</u>	<u>FY26</u> <u>Recommend</u>	<u>\$ Variance</u> <u>FY25-26</u>	<u>% Variance</u> <u>FY25-26</u>
<u>PERSONNEL SERVICES</u>										
5110	01-510-5110	Salaries	\$ 216,274	221,463	224,340	221,698	236,162	236,162	14,464	6.52%
5120	01-510-5120	Part-Time Salaries	\$ 9,067	-	-	-	-	-	-	0.00%
5130	01-510-5130	Overtime Salaries	\$ -	934	1,498	-	-	-	-	0.00%
5140	01-510-5140	Longevity	\$ -	1,200	1,250	1,250	1,250	1,250	-	0.00%
<u>PERSONNEL SERVICES SUBTOTAL</u>			<u>225,341</u>	<u>223,597</u>	<u>227,088</u>	<u>222,948</u>	<u>237,412</u>	<u>237,412</u>	<u>14,464</u>	<u>0</u>
<u>EXPENSES</u>										
5241	01-510-5241	Service Contracts	1,250	860	-	500	500	500	-	0.00%
5301	01-510-5301	Advertising	342	-	-	300	300	300	-	0.00%
5323	01-510-5323	Opioid Expenses	-	-	4,622	6,000	6,000	6,000	-	0.00%
5342	01-510-5342	Printing & Binding	656	525	621	700	700	700	-	0.00%
5420	01-510-5420	Office Supplies	896	720	817	900	900	900	-	0.00%
5422	01-510-5422	Testing Materials	-	800	750	800	800	800	-	0.00%
5501	01-510-5501	Medical Supplies	1,128	4,548	5,209	5,000	5,000	5,000	-	0.00%
5583	01-510-5583	Small Tools & Supplies	-	265	144	500	500	500	-	0.00%
5710	01-510-5710	In-State Travel	-	-	-	-	-	-	-	0.00%
5712	01-510-5712	Mileage Reimbursement	3,037	3,611	3,261	4,000	4,000	4,000	-	0.00%
5730	01-510-5730	Dues & Publications	394	100	1,150	500	500	500	-	0.00%
5797	01-510-5797	Miscellaneous	609	325	133	400	400	400	-	0.00%
<u>EXPENSES SUBTOTAL</u>			<u>8,311</u>	<u>11,754</u>	<u>16,708</u>	<u>19,600</u>	<u>19,600</u>	<u>19,600</u>	<u>-</u>	<u>0.00%</u>
<u>DEPARTMENT TOTAL</u>			<u>\$ 233,652</u>	<u>\$ 235,351</u>	<u>\$ 243,795</u>	<u>\$ 242,548</u>	<u>\$ 257,012</u>	<u>\$ 257,012</u>	<u>\$ 14,464</u>	<u>5.96%</u>

Town of *Dracut*

FY2026 Budget Request

Department Name: Council on Aging

Department #: 541

Department Head: Noelle Bigelow

DEPARTMENT EXPENDITURES	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Request	FY26 Recommend	\$ Variance FY25-26	% Change FY25-26
<u>PERSONNEL SERVICES SUBTOTAL</u>	288,645	277,376	286,791	305,214	314,371	314,371	9,156	3.00%
<u>EXPENSES SUBTOTAL</u>	63,398	38,929	23,749	21,770	22,370	28,137	6,367	29.25%
<u>DEPARTMENT TOTAL</u>	\$ 352,043	\$ 316,305	\$ 310,540	\$ 326,984	\$ 336,741	\$ 342,508	\$ 15,524	4.75%

<u>PERMANENT STAFFING</u>	FY22	FY23	FY24	FY25	FY26	<u>Vacant & Unfunded Positions</u>
Director	1.0	1.0	1.0	1.0	1.0	(2.7) Van Drivers
Transportation Cord/Bus Driver	1.0	1.0	1.0	1.0	1.0	.5 Social Worker
Volunteer Coordinator	1.0	1.0	1.0	1.0	1.0	
Administrative Assistant	1.0	1.0	1.0	1.0	1.0	
Van Driver	4.0	3.5	3.5	2.0	1.3	
Social Worker	1.5	1.5	1.5	1.0	1.0	
<u>Total Number of FTEs</u>	9.5	9.0	9.0	7.0	6.3	-

Department: Council on Aging

Account # 01-541

<u>Obj</u> <u>Code</u>	<u>Account Title</u>	<u>Details</u>	<u>FY22</u> <u>Actual</u>	<u>FY23</u> <u>Actual</u>	<u>FY24</u> <u>Actual</u>	<u>FY25</u> <u>Budget</u>	<u>FY26</u> <u>Request</u>	<u>FY26</u> <u>Recommend</u>	<u>\$ Variance</u> <u>FY25-26</u>	<u>% Variance</u> <u>FY25-26</u>
PERSONNEL SERVICES										
5110	01-541-5110	Salaries	\$ 216,795	225,975	256,386	286,796	259,953	295,952	9,156	3.19%
5120	01-541-5120	Part-Time Salaries	\$ 71,850	51,401	30,406	18,419	54,418	18,419	-	0.00%
PERSONNEL SERVICES SUBTOTAL			288,645	277,376	286,791	305,214	314,371	314,371	9,156	3.00%
EXPENSES										
5210	01-541-5210	Electricity	5,460	6,322	-	-	-	-	-	0.00%
5212	01-541-5212	Heating Gas	4,298	814	-	-	-	-	-	0.00%
5230	01-541-5230	Water Charges	889	656	-	-	-	-	-	0.00%
5231	01-541-5231	Sewer Charge	600	603	-	-	600	600	600	
5240	01-541-5240	R & M - Auto/Truck	5,641	4,456	3,549	2,500	2,500	4,036	-	0.00%
5241	01-541-5241	Service Contracts	15,527	10,964	10,755	8,000	8,000	11,311	-	0.00%
5291	01-541-5291	Custodial & Housekeeping	3,385	3,670	-	-	-	-	-	0.00%
5312	01-541-5312	Other Professional Fees	1,293	199	-	-	-	-	-	0.00%
5340	01-541-5340	Telephone	4,329	3,585	3,343	4,900	4,900	4,039	-	0.00%
5341	01-541-5341	Postage	487	126	-	-	-	-	-	0.00%
5420	01-541-5420	Office Supplies	7,950	1,376	826	1,400	1,400	1,400	-	0.00%
5430	01-541-5430	Custodial Supplies	7,666	5,183	5,143	4,000	4,000	5,000	-	0.00%
5712	01-541-5712	Mileage Reimbursement	461	49	86	500	500	250	-	0.00%
5797	01-541-5797	Miscellaneous	5,411	925	48	470	470	1,500	-	0.00%
EXPENSES SUBTOTAL			63,398	38,929	23,749	21,770	22,370	28,137	6,367	29.25%
DEPARTMENT TOTAL			\$ 352,043	\$ 316,305	\$ 310,540	\$ 326,984	\$ 336,741	\$ 342,508	\$ 15,524	4.75%

Town of *Dracut*

FY2026 Budget Request

Department Name: Veterans Services

Department #: 543

Department Head: Matthew Kowalski

DEPARTMENT EXPENDITURES	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Request	FY26 Recommend	\$ Variance FY25-26	% Change FY25-26
PERSONNEL SERVICES SUBTOTAL	54,507	53,410	49,035	61,477	60,273	60,273	(1,204)	-1.96%
EXPENSES SUBTOTAL	118,272	119,737	100,829	136,900	136,900	145,840	8,940	6.53%
<u>DEPARTMENT TOTAL</u>	\$ 172,779	\$ 173,147	\$ 149,863	\$ 198,377	\$ 197,173	\$ 206,113	7,736	3.90%
<u>PERMANENT STAFFING</u>	<i>Full-Time Staff is a MGL Requirement based on population</i>							
Veterans Officer	1.00	1.00	1.00	1.00	1.00	1.00		
<u>Total Number of FTEs</u>	0.50	0.50	0.50	1.00	1.00	1.00		

Department:

Account # 01-543

<u>Obj</u> <u>Code</u>	<u>Account Title</u>	<u>Details</u>	<u>FY22</u> <u>Actual</u>	<u>FY23</u> <u>Actual</u>	<u>FY24</u> <u>Actual</u>	<u>FY25</u> <u>Budget</u>	<u>FY26</u> <u>Request</u>	<u>FY26</u> <u>Recommend</u>	<u>\$ Variance</u> <u>FY25-26</u>	<u>% Variance</u> <u>FY25-26</u>
PERSONNEL SERVICES										
5110	01-543-5110	Salaries	\$ 54,507	53,410	49,035	61,477	60,273	60,273	(1,204)	-1.96%
PERSONNEL SERVICES SUBTOTAL			\$ 54,507	\$ 53,410	\$ 49,035	\$ 61,477	\$ 60,273	\$ 60,273	\$ (1,204)	-1.96%
EXPENSES (Examples Below)										
5241	01-543-5241	Service Contracts	-	2,289	-	500	500	2,500	2,000	400.00%
5340	01-543-5340	Telephone	903	510	885	900	900	500	(400)	-44.44%
5420	01-543-5420	Office Supplies	573	857	83	200	200	750	550	275.00%
5421	01-543-5421	Computer Supplies	-	449	-	-	-	-	-	0.00%
5712	01-543-5712	Mileage Reimbursement	-	574	466	-	-	840	840	
5730	01-543-5730	Dues & Publication	-	670	150	300	300	750	450	150.00%
5770	01-543-5770	Veterans Benefits	116,796	114,387	99,243	135,000	135,000	135,000	-	0.00%
5797	01-544-5797	Miscellaneous	-	-	-	-	-	5,500	5,500	
EXPENSES SUBTOTAL			\$ 118,272	\$ 119,737	\$ 100,829	\$ 136,900	\$ 136,900	\$ 145,840	8,940	6.53%
DEPARTMENT TOTAL			\$ 172,779	\$ 173,147	\$ 149,863	\$ 198,377	\$ 197,173	\$ 206,113	\$ 7,736	3.90%

Town of *Dracut*

FY2026 Budget Request

Department Name: Library

Department #: 610

Department Head: Christine Muir

DEPARTMENT EXPENDITURES	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Request	FY26 Recommend	\$ Variance FY25-26	% Change FY25-26
PERSONNEL SERVICES SUBTOTAL	548,924	589,255	608,713	710,327	677,339	677,339	(32,988)	-4.64%
EXPENSES SUBTOTAL	283,677	233,893	227,539	214,914	214,914	201,350	(13,564)	-6.31%
<u>DEPARTMENT TOTAL</u>	\$ 832,601	\$ 823,148	\$ 836,252	\$ 925,241	\$ 892,253	\$ 878,689	\$ (46,552)	-5.03%

PERMANENT STAFFING

	FY25	FY26	
Library Director	1.0	1.0	<u>Unfunded Positions</u> 1.5 Library Assistants
Assistant Director	1.0	1.0	
Circulation Librarian	1.0	1.0	
Assist. Circ. Librarian	1.0	1.0	
Library Assistant	8.0	6.3	
Children's Librarian	1.0	1.0	
Page	1.0	1.0	
Cataloging/Tech Serv.	1.0	1.0	
Reference Tech	1.0	1.0	
Young Adult Librarian	0.5	0.5	
Admin Assistant	1.0	1.0	
PT Custodian	0.5	Moved to Facilities/DPW	
<u>Total Number of FTEs</u>	18.0	15.8	-

Department: Library

Account # 01-610

<u>Obj</u>	<u>Account Title</u>	<u>Details</u>	<u>FY22</u>	<u>FY23</u>	<u>FY24</u>	<u>FY25</u>	<u>FY26</u>	<u>FY26</u>	<u>\$ Variance</u>	<u>% Variance</u>
<u>Code</u>			<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Request</u>	<u>Recommend</u>	<u>FY25-26</u>	<u>FY25-26</u>
PERSONAL SERVICES										
5110	01-610-5110	Salaries	\$ 385,240	429,141	446,125	507,621	536,449	470,357	(37,264)	-7.34%
5120	01-610-5120	Part-Time Salaries	\$ 161,984	156,614	159,088	199,206	135,590	201,681	2,475	1.24%
5140	01-610-5140	Longevity	\$ 1,700	3,500	3,500	3,500	5,300	5,300	1,800	51.43%
PERSONAL SERVICES SUBTOTAL			548,924	589,255	608,713	710,327	677,339	677,339	(32,988)	-4.64%
EXPENSES										
5210	01-610-5210	Electricity	23,758	20,002	9,505	22,550	22,550	20,000	(2,550)	-11.31%
5212	01-610-5212	Heating Gas	14,821	14,401	15,035	13,000	13,000	15,000	2,000	15.38%
5230	01-610-5230	Water Charges	2,933	4,035	3,325	3,200	3,200	3,500	300	9.38%
5231	01-610-5231	Sewer Charges	886	984	-	900	900	900	-	
5241	01-610-5241	Service Contracts	80,300	58,478	64,969	74,826	74,826	65,000	(9,826)	-13.13%
5291	01-610-5291	Custodial & Housekeeping	3,096	2,662	3,376	2,500	2,500	2,250	(250)	-10.00%
5340	01-610-5340	Telephone	1,843	1,757	1,790	2,000	2,000	1,800	(200)	-10.00%
5341	01-610-5341	Dues & Publications	256	27	208	200	200	350	150	75.00%
5420	01-610-5420	Office Supplies	2,160	1,766	1,489	1,693	1,693	1,700	7	0.41%
5421	01-610-5421	Computer Supplies	226	-	60	300	300	350	50	16.67%
5430	01-610-5430	Custodial /Bldg. R&M	41,323	7,451	8,471	2,000	2,000	2,000	-	
5581	01-610-5581	Supplies	2,760	4,548	4,951	5,500	5,500	5,500	-	
5586	01-610-5586	Programming	-	1,259	2,479	2,500	2,500	2,500	-	
5712	01-610-5712	Mileage Reimbursement	47	562	151	1,000	1,000	500	(500)	-50.00%
5730	01-610-5730	Dues & Publications	109,269	115,963	111,730	82,745	82,745	80,000	(2,745)	-3.32%
									-	
EXPENSES SUBTOTAL			283,677	233,893	227,539	214,914	214,914	201,350	(13,564)	-6.31%
DEPARTMENT TOTAL			\$ 832,601	\$ 823,148	\$ 836,252	\$ 925,241	\$ 892,253	\$ 878,689	\$ (46,552)	-5.03%

Town of *Dracut*

FY2026 Budget Request

Department Name: Recreation

Department #: 171

Department Head: TBD

DEPARTMENT EXPENDITURES	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Request	FY26 Recommend	\$ Variance FY25-26	% Change FY25-26
PERSONNEL SERVICES SUBTOTAL	133,329	142,947	141,497	139,300	95,851	93,935	(45,365)	(0)
EXPENSES SUBTOTAL	23,764	24,790	16,457	34,450	34,850	10,670	(23,780)	(1)
<u>DEPARTMENT TOTAL</u>	\$ 157,093	\$ 167,738	\$ 157,954	\$ 173,750	\$ 130,701	\$ 104,605	\$ (69,145)	\$ (0)

<u>PERMANENT STAFFING</u>	FY22	FY23	FY24	FY25	FY26
Conservation/Assistant Planner	1.00	1.00	1.00	1.00	<i>Moved to Planning- part time</i>
Recreation Director	1.00	1.00	0.50	0.50	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	<i>Funding moved to Finance</i>
	1.00	1.00	1.00	2.50	1.00

Department: Recreation

Account # 01-171

<u>Obj Code</u>	<u>Account Title</u>	<u>Details</u>	<u>FY22 Actual</u>	<u>FY23 Actual</u>	<u>FY24 Actual</u>	<u>FY25 Budget</u>	<u>FY26 Request</u>	<u>FY26 Recommend</u>	<u>\$ Variance FY25-26</u>	<u>% Variance FY25-26</u>
PERSONNEL SERVICES										
5110	01-171-5110	Conservation Salaries	\$ 64,563	65,843	32,909	34,348	Moved to Planning & Land Mgmt.		(34,348)	-100.00%
5140	01-171-5140	Longevity	\$ 850	-	-	-	-	-	-	0.00%
5110	01-630-5110	Recreation Salaries	\$ 63,851	65,819	106,168	94,952	85,851	89,893	(5,059)	-5.33%

Section IV

Capital Plan & Debt





Town of Dracut, Massachusetts
Office of the Finance Director
62 Arlington Street
Dracut, MA 01826

Capital Projects require careful analysis, budgeting and broad support. The Town typically funds their projects using either Free Cash, borrowing, or Retained Earnings if an Enterprise Fund. Generally, recommended large capital projects are funded through borrowing, consistent with their expected life and annual budgeting for operating needs. Short-term borrowing or Short-term debt is issued through the use of notes in anticipation of either paying them off or permanently financing the debt. This allows a community to make interest-only payments and usually has a maturity date of no more than two years.

Due to a short turnaround, Administration is not recommending any capital projects for FY2026 as a “reset” to make sure there has been ample discussions with Department Heads, Dracut Public Schools and the Finance Committee. Beginning in September 2025, Administration intends to release a Capital Manual that will define capital assets and provide Department Heads guidance when preparing their capital requests.

Over the past several years, the Town has used American Rescue Plan Act funding (ARPA), which is a federal relief bill that provided one-time funding to cities and towns to help address the economic impacts of the COVID-19 pandemic. Dracut received roughly \$9.5 million in ARPA funds, much of which supported the capital plan. Now that ARPA funding has been drawn down, the Town must rely on free cash and debt to support the capital plan. With the Town’s increasing reliance on free cash to support the operating budget, it is likely the Town will rely on borrowing to support the ongoing capital needs of the community. Staff will be working with departments to strategically stagger requests, especially large assets, so that debt service remains steady over time.

TOWN OF DRACUT

FY2026 - FY2030 Capital Plan

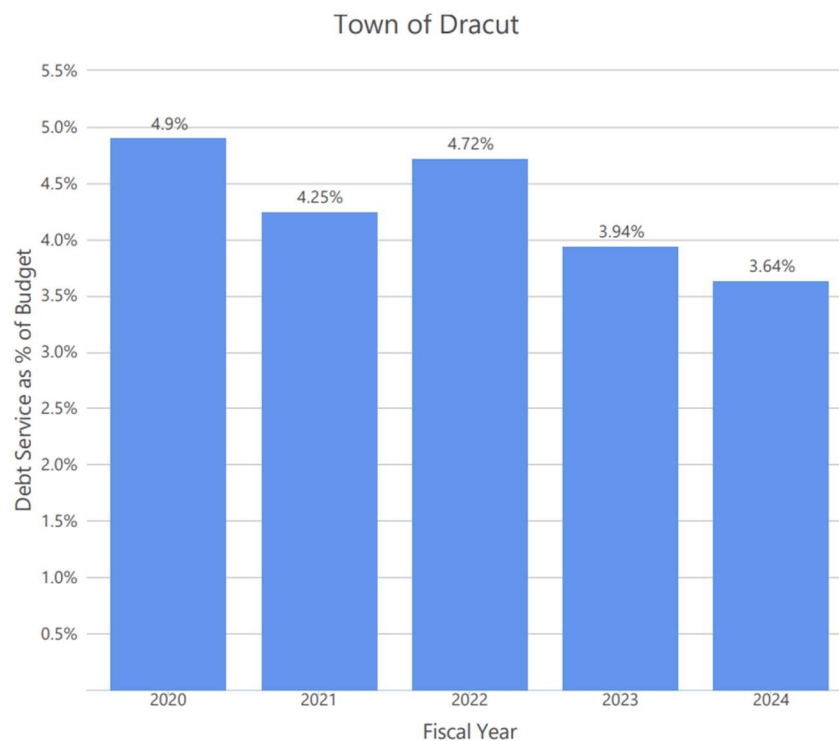
Capital Description	Estimated Amount	Funding Source	FY2026	FY2027	FY2028	FY2029	FY2030
Community Preservation							
Monahan Park Fence Replacement	\$ 100,000	CPA		\$ 100,000			
Dillon McAnespie Park Shade Structure	\$ 25,000	CPA		\$ 25,000			
Total Community Preservation	\$ 125,000		\$ -	\$ 125,000	\$ -	\$ -	\$ -
Department of Public Works & Stormwater							
Carrick Park Retaining Wall & Staircase	\$ 150,000	Free Cash		\$ 150,000			
DPW Landfill Closure - Estimate Cost	\$ 3,000,000	Debt/Federal			\$ 3,000,000		
Cemetery Expansion - Estimate Cost	\$ 2,000,000	Debt			\$ 2,000,000		
Varnum Road Improvements - Estimate Cost	\$ 4,000,000	Debt/Grant			\$ 4,000,000		
Total DPW & Stormwater	\$ 9,150,000		\$ -	\$ 150,000	\$ 9,000,000	\$ -	\$ -
Schools							
Greenmont School - Remove & Replace Window Walls - SOI	\$ 3,160,000	Debt/MSBA		\$ 3,160,000			
Greenmont School - Remove & Replace Univentilator Units & Mechanical System - SOI	\$ 1,700,000	Debt/MSBA		\$ 1,700,000			
Englesby School - Replacement of Emergency Generator	\$ 300,000	Free Cash		\$ 300,000			
Brookside - Remove and Replace Window Walls	\$ 6,500,000	Debt/MSBA		\$ 6,500,000			
Brookside - Univentilator Roof Units and Mechanical System	\$ 1,600,000	Debt/MSBA		\$ 1,600,000			
Brookside School - Replacement of Emergency Generator	\$ 300,000	Free Cash		\$ 300,000			
Brookside - Redesign/Repair Existing Parking Lots/Roadway	\$ 1,800,000	Debt		\$ 1,800,000			
High School - Security Camera Upgrade/Replacement	\$ 300,000	Free Cash		\$ 300,000			
High School - Evaluate and upgrade HVAC Rooftop Units	\$ 350,000	Free Cash		\$ 350,000			
Brookside School - Phase in Replacement of Exterior Doors	\$ 70,000	Free Cash		\$ 70,000			
Brookside School - Remove and Replace Selective Fencing at Rowe Athletic Fields	\$ 85,000	Free Cash			\$ 85,000		
Eldridge Building - Remove and Replace Existing Roof	\$ 88,000	Free Cash			\$ 88,000		
Maintenance Department Utility Truck	\$ 70,000	Free Cash			\$ 70,000		
Total Schools	\$ 16,323,000		\$ -	\$ 16,080,000	\$ 243,000	\$ -	\$ -
Fire Department							
Fire Turnout Gear Request	\$ 250,000	Free Cash		\$ 250,000			
Fire Pumper Truck	\$ 1,100,000	Debt		\$ 1,100,000			
Fire Chief Vehicle Replacement	\$ 100,000	Free Cash			\$ 100,000		
Total Fire Department	\$ 1,450,000		\$ -	\$ 1,350,000	\$ 100,000	\$ -	\$ -
Police							
Body Worn Camera Program	\$ 228,497	Free Cash		\$ 228,497			
Laser Scanner	\$ 850,000	Free Cash			\$ 850,000		
Taser Replacements	\$ 92,616	Free Cash		\$ 92,616			
Total Police	\$ 1,171,113		\$ -	\$ 321,113	\$ 850,000	\$ -	\$ -
Library							
Library Carpet Replacement	\$ 250,000	Free Cash		\$ 250,000			
Total Library	\$ 250,000		\$ -	\$ 250,000	\$ -	\$ -	\$ -
Sewer & Water							
Sewer Pipe Lining	\$ 500,000	Retained Earnings		\$ 500,000			
Total Sewer	\$ 500,000		\$ -	\$ 500,000	\$ -	\$ -	\$ -
Total Funding Allocation							
Free Cash	\$ 3,484,113		\$ -	\$ 2,291,113	\$ 1,193,000	\$ -	\$ -
Sewer Retained Earnings	\$ 500,000		\$ -	\$ 500,000			
Community Preservation	\$ 125,000		\$ -	\$ 125,000	\$ -	\$ -	\$ -
Debt	\$ 11,900,000		\$ -	\$ 2,900,000	\$ 9,000,000	\$ -	\$ -
Borrowing/MSBA Schools	\$ 12,960,000		\$ -	\$ 12,960,000	\$ -	\$ -	\$ -
Grand Total	\$ 28,969,113		\$ -	\$ 18,776,113	\$ 10,193,000	\$ -	\$ -

Debt

The use of long-term debt is an effective way to finance major infrastructure and equipment needs. State laws regulate the purposes for which towns may borrow, and how long such loans may last (M.G.L. Ch. 44, Secs. 7 & 8.)

Proper debt management can help maintain a solid credit rating, enhance flexibility in current and future operating budgets, and provide the Town with long-term assets that maintain or improve the quality of life of Dracut residents, such as a new Fire Truck or water infrastructure upgrades. Conversely, long-term debt establishes a fixed obligation for many years and can put a burden on the Town's ability to pay future operating costs or debt service. It is crucial, therefore, that the Town effectively plans for any long-term borrowing.

Moreover, debt service includes General Fund principal and interest payments for levy supported (non-exempt) debt, both authorized by Town Meeting. The Water and Sewer Enterprises pay for its debt service from user fees and betterments.



Total Debt Service

	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026
<u>Exempt Debt:</u>						
Principal	1,971,500.00	2,287,500.00	2,046,250.00	2,029,000.00	1,745,750.00	1,557,500.00
Interest	1,001,479.55	799,135.62	845,791.80	751,080.55	662,816.80	586,525.70
Sub Total Exempt	2,972,979.55	3,086,635.62	2,892,041.80	2,780,080.55	2,408,566.80	2,144,025.70
<u>Non Exempt Debt</u>						
Principal	659,500.00	929,000.00	864,750.00	859,500.00	867,750.00	878,000.00
Interest	415,513.76	393,767.64	484,953.23	450,010.00	411,202.50	372,285.00
Sub Total NonExempt	1,075,013.76	1,322,767.64	1,349,703.23	1,309,510.00	1,278,952.50	1,250,285.00
<u>CPA</u>						
Principal	35,000.00	412,000.00	410,000.00	410,000.00	405,000.00	403,000.00
Interest	97,465.00	175,065.00	154,515.00	134,015.00	113,990.00	94,440.00
Sub Total CPA	132,465.00	587,065.00	564,515.00	544,015.00	518,990.00	497,440.00
<u>Sewer</u>						
Principal	3,258,058.36	3,292,054.60	3,286,920.64	2,927,672.38	2,936,831.74	2,551,914.60
Interest	802,092.92	706,896.71	631,633.78	553,447.30	481,738.36	411,196.27
Sub Total Sewer	4,060,151.28	3,998,951.31	3,918,554.42	3,481,119.68	3,418,570.10	2,963,110.87
Grand Totals	8,240,609.59	8,995,419.57	8,724,814.45	8,114,725.23	7,625,079.40	6,854,861.57

Section V

School Budgets & Charge Backs



Chargebacks are those fees which the Town's General Fund pays on behalf of the School Department and its employees. These include, but are not limited to: Health, Dental, and Life Insurances, Retirement Contributions, Short and Long Term Disability, Property, Vehicle and Public Officials Liability Insurances, Program and Event Insurance and solid waste and recycling fees and charges.



DRACUT PUBLIC SCHOOLS
2063 Lakeview Avenue
Dracut, Massachusetts 01826
Phone: (978) 957-2660 Fax: (978) 957-2682
www.dracutps.org

Steven Stone
Superintendent of Schools

February 6, 2025

To: Dracut School Committee

Re: FY 26 Superintendent's Recommended Budget Executive Summary

In regards to the FY26 budget, at this time, I can report the following:

State Funding & Chargebacks:

1. The state has released its initial Foundation and Net School Spending (NSS) calculations for the FY 26 cycle. The Dracut Public Schools *minimum* initial increase must be \$1,094,364, a 1.97% increase. This is not even remotely sufficient to maintain a level service budget.
2. The SOA funding formula initially provided significant increases in funding that were *required* to be utilized to move the district forward. The formula's lower allocations for FY25 and FY26 significantly altered the trajectory triggered by the initial increases.
3. The formula does not take the *real* cost of health insurance, special education, or inflation into consideration. Dracut, like hundreds of suburban and rural districts, once again faces a difficult budget cycle.
4. As occurred last fiscal year, the district's number of students identified as economically disadvantaged did not reach a threshold to move the district back into Group 8. You will recall, that the reduction in +/- 15 students identified by the state in that increment category dropped the district from Group 8 to Group 7. This change saw the district lose approximately \$700,000 from FY 24 to FY 25. For FY26, 41.16% of students are so identified. The threshold for Group 8 is 42%.
5. At this time, we do not have firm chargeback numbers. We preliminarily calculate an approximate and possible \$1.5 million increase in chargebacks.
6. MIIA (town's insurance company) has advised that Dracut budget for a 17% increase in health-related insurance costs for the next fiscal year.
7. Other chargebacks, including trash costs, are still being evaluated.
8. We are also still working through state charges and reimbursements (Cherry Sheets), which are needed for the final calculations of chargebacks.

Superintendent's Recommended Budget Drivers

1. The presented, recommended working budget is a level service budget (as opposed to a level funded budget).

2. The only staffing changes at this time, based on service requirements, is an addition of 1.5FTE in special education paraprofessionals.
3. A 3% inflation factor has been built into expense and supply lines.
4. Increases in legal costs are contained in the budget, both in response to special education matters, and in anticipation of collective bargaining, given that FY26 is the last year of current agreements with all unions.

Superintendent's Recommended Budget Snapshot

1. The recommended, level service budget, anticipates a need for an increase in the NSS appropriation of \$2,135,141.37. Please note that the final requested appropriation cannot be determined until after the final chargebacks are considered. The recommended budget represents a 5% increase (Excluding those costs captured in the chargeback categories.) over FY25.
2. The recommended, Non-NSS (transportation) increase is \$179,290, which is a 6% increase.

As I annually note, the working budget the Committee adopts and I transmit to the Town Manager, will likely change over time, both because we do not have firm chargeback numbers, and because ongoing factors, particularly related to special education, will evolve over the winter and spring.

FY26
SUPERINTENDENT'S
RECOMMENDED BUDGET

FY26 Dracut Public School Snapshot

Account	FY 24 Actual	FY 25 Budget	FY 26 Proposed	Amount Diff	Percent Diff
EXPENSES TOTAL (Fund 50)	\$6,819,767.10	\$9,266,008.40	\$9,286,824.76	\$20,816.36	0%
SALARIES TOTAL (Fund 60)	\$32,106,445.90	\$34,959,779.92	\$37,059,835.88	\$2,100,055.96	6%
TOTAL NET SCHOOL SPENDING	\$38,926,213.00	\$44,225,788.32	\$46,346,660.64	\$2,120,872.32	5%

TOTAL NON-NET SCHOOL SPENDING	\$2,979,000.00	\$3,414,684.00	\$3,593,974.00	\$179,290.00	5%
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GRAND TOTAL BUDGET	\$41,905,213.00	\$47,640,472.32	\$49,940,634.64	\$2,300,162.32	5%
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TOTAL NET SCHOOL SPENDING	\$38,926,213.00	\$44,225,788.32	\$46,346,660.64	\$2,120,872.32	5%
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PROJECTED REVENUES/OFFSET OF NET SCHOOL SPENDING:

Circuit Breaker Reimbursement		-\$1,024,090.83	-\$1,275,226.27	-\$251,135.44	25%
Special Education IDEA (240) Grant		-\$600,000.00	-\$861,000.00	-\$261,000.00	44%
Additional Circuit Breaker Offset		-\$700,000.00	-\$1,396,287.00	-\$696,287.00	99%
Prepaid OOD Tuition		-\$1,164,257.05	-\$800,000.00	\$364,257.05	-31%
Athletic User Fees		-\$150,000.00	-\$150,000.00	\$0.00	0%
School Choice Revolving Fund		-\$150,000.00	-\$150,000.00	\$0.00	0%
ESSER III		-\$858,434.44	\$0.00	\$858,434.44	100%
TOTAL PROJECTED OFFSETS TO NET SCHOOL SPENDING		-\$4,646,782.32	-\$4,632,513.27	\$14,269.05	0%

TOTAL NET SCHOOL SPENDING REQUESTED APPROPRIATION	\$39,579,006.00	\$41,714,147.37	\$2,135,141.37	5%
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PROJECTED REVENUES/OFFSET OF NON NET SCHOOL SPENDING:

Transportation User Fees		-\$270,000.00	-\$270,000.00	\$0.00	0%
Homeless Transportation Reimbursement		\$0.00	\$0.00	\$0.00	0%
School Choice		\$0.00	\$0.00	\$0.00	0%
TOTAL PROJECTED OFFSETS TO NON NET SCHOOL SPENDING		-\$270,000.00	-\$270,000.00	\$0.00	0%

TOTAL NON NET SCHOOL SPENDING REQUESTED APPROPRIATION	\$3,144,684.00	\$3,323,974.00	\$179,290.00	6%
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TOTAL REQUESTED APPROPRIATION	\$42,723,690.00	\$45,038,121.37	\$2,314,431.37	5%
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Estimated Charge Backs - Schools (FY2025 & FY2026)

	FY2025 Est. Chargebacks	Est. Increase	FY2026 Est. Chargebacks	% of Change
<u>Health/Life/Dental Insurance</u>				
Active Family - Health	\$ 3,835,020	\$ 763,936	\$ 4,598,956	19.92%
Active Individual - Health	1,142,067	227,500	1,369,567	19.92%
Retiree Family - Health	435,869	86,825	522,694	19.92%
Retiree Individual - Health	254,102	50,617	304,719	19.92%
Retiree Medicare	1,775,412	134,681	1,910,094	7.59%
Active - Dental	164,134	17,070	181,204	10.40%
Retiree - Dental	126,719	13,179	139,898	10.40%
Life Active	19,758	988	20,746	5.00%
Life Retirees	8,411	421	8,831	5.00%
Total	\$ 7,761,492	\$ 1,295,216	\$ 9,056,708	16.69%
<u>Retirement Fund</u>				
Annual Middlesex Assessment	\$ 7,689,843	\$ 519,064	\$ 8,208,907	6.75%
School %	32%	0	32%	
Total School Share	\$ 2,456,123	\$ -	\$ 2,621,911	0.00%
<u>Solid Waste Disposal</u>				
Agreed Disposal Schools	\$ 225,000	\$ (25,000)	\$ 200,000	-11.11%
Total	\$ 225,000	\$ (25,000)	\$ 200,000	-11.11%
<u>Snow and Ice Removal</u>				
Snow Amount	\$ 720,000	\$ (72,000)	\$ 648,000	-10.00%
5% Allocation	\$ 57,600	\$ (5,040)	\$ 32,400	-8.75%
<u>Workman's Compensation</u>				
School Obligation - Per MIIA	\$ 245,238	\$ 24,524	\$ 269,762	10.00%
<u>Property Insurance</u>				
School Obligation - Per MIIA	\$ 582,700	\$ 0	\$ 582,700	0.00%
<u>Unemployment Insurance</u>				
Unemployment Insurance	\$ 70,029	\$ 5,714	\$ 75,743	8.16%
<u>Medicare Match</u>				
Medicare Match	\$ 507,907	\$ 20,316	\$ 528,224	4.00%

Estimated Charge Backs - Schools (FY2025 & FY2026)

	FY2025 Est. Chargebacks	Est. Increase	FY2026 Est. Chargebacks	% of Change
<u>Administration</u>				
Finance Director	70,276	(35,268)	35,008	-50.19%
Town accountant	-	14,301	14,301	0.00%
Treasurer	18,627	1,880	20,507	10.09%
Ast Treasurer/Collector		1,647	1,647	0.00%
Purchasing Agent			966	0.00%
HR Generalist	-	2,947	2,947	0.00%
SRO (2)	9,917	173,833	183,750	1752.80%
Total	\$ 98,821	\$ 159,339	\$ 259,126	161.24%
<u>State Assessments</u>				
School Choice	\$ 517,075	\$ (98,996)	\$ 418,079	-19.15%
Charter School	3,314,272	610,707	3,924,979	18.43%
Essex	22,000	-	22,000	0.00%
Total	\$ 3,853,347	\$ 511,711	\$ 4,365,058	13.28%
TOTAL School Chargebacks	\$ 15,858,256	\$ 1,986,781	\$ 17,991,632	12.53%
School Budget Appropriation	\$ 39,579,006	\$ 2,135,141	\$ 41,714,147	5.39%
Total School Budget/Expenses	\$ 55,437,262	\$ 4,121,922	\$ 59,705,779	7.44%
2025/26 NSS Estimate	\$ 55,574,209	\$ 1,065,274	\$ 56,639,483	1.92%
EXCESS NSS / (DEFICIENCY - NSS)	\$ (136,946)		\$ 3,066,296	
EXCESS NSS / (DEFICIENCY - NSS)	\$ (136,946)		\$ 3,066,296	

Notes:

*Does not include the transfer from School Cafeteria to General Fund for School Lunch Benefits
(Note for FY2024 - Transfer was included in the School Budget)*

FY2026 SUPERINTENDENT'S RECOMMENDED BUDGET

School Committee Working Draft

Date: February 6, 2025

Account	Description	FY 24 Actual	FY 25 Budget	FY 26 Proposed	Amount Diff	Percent Diff
LOCATION: SCHOOL COMMITTEE						
0050.1110.6.1.00.10.57309	Dues/Fees/Memberships - School Committee	\$6,368.00	\$5,850.00	\$5,850.00	\$0.00	0%
0050.1430.4.1.01.10.53141	Legal Expense - SC General Counsel	\$35,766.00	\$25,000.00	\$30,000.00	\$5,000.00	20%
0050.1430.4.1.02.10.53141	Legal Expense - SC Labor Negotiations	\$43,157.14	\$27,500.00	\$35,000.00	\$7,500.00	27%
0050.1430.4.1.03.10.53141	Special Purpose Legal - School Committee	\$180.00	\$2,200.00	\$5,000.00	\$2,800.00	127%
	Total Expenses	\$85,471.14	\$60,550.00	\$75,850.00	\$15,300.00	25%
0060.1110.2.1.00.10.51110	Stipend - SC Clerical	\$599.55	\$0.00	\$0.00	\$0.00	0%
0060.1110.3.1.00.10.51110	Stipend - School Committee	\$8,000.00	\$10,000.00	\$10,000.00	\$0.00	0%
0060.1110.2.1.01.10.51110	Stipend - SC Clerical Finance Sub Cttee	\$0.00	\$0.00	\$0.00	\$0.00	0%
0060.1110.2.1.02.10.51110	Stipend - SC Conf Liason	\$3,743.00	\$3,892.00	\$4,048.00	\$156.00	4%
	Total Salaries	\$12,342.55	\$13,892.00	\$14,048.00	\$156.00	1%
	DEPT TOTAL	\$97,813.69	\$74,442.00	\$89,898.00	\$15,456.00	21%
LOCATION: SUPERINTENDENT						
0050.1210.4.1.00.11.53141	Advertising - Superintendent	\$44,194.83	\$35,000.00	\$36,050.00	\$1,050.00	3%
0050.1210.5.1.00.11.54217	Supplies - Superintendent	\$4,688.83	\$6,365.00	\$6,556.00	\$191.00	3%
0050.1210.5.1.00.11.57810	Other Expense - Superintendent	\$26,663.77	\$17,510.00	\$18,035.00	\$525.00	3%
	Total Expenses	\$75,547.43	\$58,875.00	\$60,641.00	\$1,766.00	3%
0060.1210.1.1.00.11.51110	Salary - Superintendent	\$211,348.00	\$219,801.92	\$228,594.00	\$8,792.08	4%
0060.1210.1.1.00.11.51602	Fringe Benefits - Superintendent	\$18,763.86	\$0.00	\$0.00	\$0.00	0%
0060.1210.2.1.00.11.51110	Salary - Supt Clerical	\$201,937.45	\$211,798.64	\$220,578.58	\$8,779.94	4%
0060.1210.2.1.00.11.51130	Salary - Supt Clerical Overtime	\$242.85	\$0.00	\$0.00	\$0.00	0%
0060.1420.1.1.00.11.51110	Salary - Director of Human Resources	\$90,060.31	\$95,680.00	\$99,507.20	\$3,827.20	4%
	Total Salaries	\$522,352.47	\$527,280.56	\$548,679.78	\$21,399.22	4%
	DEPT TOTAL	\$597,899.90	\$586,155.56	\$609,320.78	\$23,165.22	4%
LOCATION: BUSINESS OFFICE						
0050.1410.4.1.00.12.53141	Advertising - Business Office	\$1,809.34	\$1,200.00	\$1,236.00	\$36.00	3%
0050.1410.5.1.00.12.54217	Supplies - Business Office	\$8,066.09	\$8,245.00	\$8,492.00	\$247.00	3%
0050.1410.5.1.00.12.57810	Conference - Business Office	\$1,805.00	\$3,000.00	\$3,090.00	\$90.00	3%
0050.1410.6.1.00.12.57110	Contract Svc - Business Office	\$33,211.05	\$29,000.00	\$29,000.00	\$0.00	0%
0050.1410.4.1.01.12.53141	Contract Svc - Payroll Service	\$22,533.14	\$22,500.00	\$23,175.00	\$675.00	3%
	Total Expenses	\$67,424.62	\$63,945.00	\$64,993.00	\$1,048.00	2%
0060.1410.1.1.00.12.51110	Salary - School Business Administrators	\$217,464.00	\$226,162.56	\$235,209.06	\$9,046.50	4%
0060.1410.2.1.00.12.51110	Salary - Business Office Clerical	\$211,770.13	\$223,235.42	\$233,683.01	\$10,447.59	5%
0060.1410.2.1.00.12.51130	Salary - Business Office Clerical OT	\$8,265.75	\$9,000.00	\$9,000.00	\$0.00	0%
	Total Salaries	\$437,499.88	\$458,397.98	\$477,892.07	\$19,494.09	4%
	DEPT TOTAL	\$504,924.50	\$522,342.98	\$542,885.07	\$20,542.09	4%

LOCATION: DISTRICTWIDE

0050.1230.5.1.00.15.54217	Postage - District	\$13,777.41	\$14,935.00	\$16,000.00	\$1,065.00	7%
0050.1230.6.1.00.15.57309	Mileage - District	\$0.00	\$1,640.00	\$1,689.00	\$49.00	3%
0050.1410.6.1.00.15.57309	Mileage - Business Office	\$2,004.07	\$3,831.00	\$3,946.00	\$115.00	3%
0050.2210.6.1.00.15.57309	Mileage - Principals	\$989.97	\$821.00	\$846.00	\$25.00	3%
0050.2356.1.1.00.15.59998	Reserve - Professional Dev District	\$6,086.00	\$25,314.00	\$25,000.00	-\$314.00	-1%
0050.2356.6.1.00.15.53010	Tuition Reimbursement - DTA	\$21,048.80	\$30,000.00	\$30,000.00	\$0.00	0%
0050.2357.6.1.00.15.57810	Contract Svc - District Professional Dev	\$11,008.00	\$0.00	\$0.00	\$0.00	0%
0050.2358.6.1.00.15.57810	Mileage - Instructional	\$1,108.97	\$3,282.00	\$3,380.00	\$98.00	3%
0050.2356.6.1.00.15.53010	Attendance Officer: Phone Reimbursement	\$120.00	\$0.00	\$0.00	\$0.00	0%
0050.3600.3.1.00.15.53141	Contract Svcs - School Resource Officer	\$145,697.00	\$89,603.00	\$92,116.81	\$2,513.81	3%
0050.4225.4.0.00.15.53141	Contracted Services: Building Security Systems	\$102,700.00	\$0.00	\$0.00	\$0.00	0%
0050.5200.0.0.00.15.57810	Employee Insurance	\$31,167.75	\$0.00	\$0.00	\$0.00	0%
0050.2305.0.1.00.15.59998	Reserve - Special Considerations	\$0.00	\$285,306.00	\$0.00	-\$285,306.00	-100%
	Total Expenses	\$335,707.97	\$454,732.00	\$172,977.81	-\$281,754.19	-62%
0060.2210.1.1.00.15.51123	Substitute - Principal/Vice Principal	\$0.00	\$2,500.00	\$2,500.00	\$0.00	0%
0060.2210.1.1.00.15.51110	Admin - Prof Dev	\$1,640.00	\$0.00	\$0.00	\$0.00	0%
0060.2210.3.1.00.15.51120	Salary - District Clerical Subs	\$10.41	\$5,100.00	\$5,100.00	\$0.00	0%
0060.2305.0.1.00.15.59998	Reserve - Special Considerations	\$0.00	\$27,454.00	\$61,408.26	\$33,954.26	124%
0060.2305.1.1.00.15.51110	Salary - District Teacher All Other	\$143.50	\$0.00	\$0.00	\$0.00	0%
0060.2305.1.1.01.15.51110	Salary - Homebound Tutor/Regular	\$19,206.45	\$10,200.00	\$12,000.00	\$1,800.00	18%
0060.2305.1.1.01.15.59998	Reserve - Graduate Credits	\$0.00	\$50,000.00	\$50,000.00	\$0.00	0%
0060.2305.1.1.03.15.59998	Reserve - Payroll Accrual	\$0.00	\$14,000.00	\$0.00	-\$14,000.00	-100%
0060.2305.1.2.00.15.51110	Salary - Homebound Tutor/SPED	\$0.00	\$6,000.00	\$6,000.00	\$0.00	0%
0060.2325.3.0.00.15.51110	Salary - Call In Service	\$5,032.50	\$5,291.00	\$5,450.00	\$159.00	3%
0060.2325.3.1.00.15.51110	Salary - District Substitute	\$0.00	\$450,000.00	\$537,000.00	\$87,000.00	19%
0060.2325.3.1.00.15.51117	Sub Teacher - District Prof Dev	\$0.00	\$7,000.00	\$0.00	-\$7,000.00	-100%
0060.2325.3.1.00.15.51118	Sub Para - District Regular Ed	\$230.00	\$56,000.00	\$66,000.00	\$10,000.00	18%
0060.2330.1.0.00.15.51110	Salary Paras - One Time Market Adjustment	\$98,950.60	\$0.00	\$0.00	\$0.00	0%
0060.2330.3.0.04.15.51110	Salary Paras - Sick Day Incentive	\$1,475.00		\$3,000.00	\$3,000.00	0%
0060.2330.3.1.00.15.51110	Paras -Prof Dev	\$2,573.00	\$0.00	\$0.00	\$0.00	0%
0060.3100.3.1.00.15.51110	Salary - District Attendance Officer	\$5,177.75	\$20,000.00	\$20,800.00	\$800.00	4%
0060.5150.1.1.00.15.51711	Buyback - Administrator	\$10,708.00	\$0.00	\$0.00	\$0.00	0%
0060.5150.2.1.00.15.51711	Buyback - Clerical	\$51,650.92	\$0.00	\$35,591.80	\$35,591.80	100%
0060.5150.3.1.00.15.51711	Buyback - ParaProfessionals	\$7,350.00	\$20,370.00	\$49,490.00	\$29,120.00	143%
0060.5150.7.1.00.15.51711	Buyback - Custodial	\$0.00	\$0.00	\$0.00	\$0.00	0%
0060.5150.1.1.01.15.51711	Buyback - Principals	\$2,096.15	\$0.00	\$0.00	\$0.00	0%
0060.5150.1.1.02.15.51711	Buyback - Teachers	\$60,410.00	\$151,830.00	\$167,160.00	\$15,330.00	10%
0060.5150.8.1.02.15.51711	Buyback - Maintenance	\$24,949.09	\$93,065.90	\$55,284.73	-\$37,781.17	-41%
0060.3100.3.1.01.15.51110	Stipend - Translation Services	\$25.00	\$0.00	\$0.00	\$0.00	0%
	Total Salaries	\$291,628.37	\$918,810.90	\$1,076,784.79	\$157,973.89	17%
	DEPT TOTAL	\$627,336.34	\$1,373,542.90	\$1,249,762.60	-\$123,780.30	-9%

LOCATION: CIRRICULUM

0050.2110.5.1.00.20.53141	Contract Svcs - Curriculum	\$8,509.38	\$40,000.00	\$40,000.00	\$0.00	0%
0050.2110.5.1.00.20.54217	Supplies & Materials - Curriculum	\$10,063.26	\$1,030.00	\$1,061.00	\$31.00	3%
0050.2110.6.1.00.20.57309	Dues/Memberships - Curriculum	\$409.00	\$1,000.00	\$1,030.00	\$30.00	3%
0050.2320.4.1.00.20.53141	Translation Services General	\$11,150.80	\$10,000.00	\$14,000.00	\$4,000.00	40%
0050.2410.5.1.00.20.54217	Curriculum Subscriptions	\$66,350.41	\$32,900.00	\$33,887.00	\$987.00	3%
0050.2415.5.1.00.20.54217	Instructional Materials: District ELL	\$556.50	\$5,000.00	\$5,150.00	\$150.00	3%
0050.2415.5.1.01.20.54217	Supplies - District Music	\$1,076.98	\$1,200.00	\$1,236.00	\$36.00	3%
0050.4230.4.1.00.20.52410	Repairs and Maint Music Equip	\$0.00	\$500.00	\$515.00	\$15.00	3%
0050.2130.6.3.00.20.52130	Curriculum: Telephone Reimbursement	\$360.00	\$360.00	\$360.00	\$0.00	0%
0050.2110.6.1.00.20.53141	Professional Development Admin	\$1,096.44	\$0.00	\$0.00	\$0.00	0%
0050.2430.5.0.00.20.54217	Supplies: District ELL	\$1,513.18	\$0.00	\$0.00	\$0.00	0%
	Total Expenses	\$101,085.95	\$91,990.00	\$97,239.00	\$5,249.00	6%

0060.2110.1.1.00.20.51110	Salary - Director of Curriculum	\$134,118.00	\$139,482.72	\$145,062.03	\$5,579.31	4%
0060.2110.2.1.00.20.51110	Salary - Curriculum Clerical	\$56,248.28	\$60,989.02	\$64,642.43	\$3,653.41	6%
0060.2120.1.1.00.20.51110	Stipend - Director Performing Arts	\$15,912.00	\$20,000.00	\$20,800.00	\$800.00	4%
0060.2352.3.0.00.20.51110	Stipend - Mentoring	\$20,901.60	\$30,000.00	\$30,000.00	\$0.00	0%
	Total Salaries	\$227,179.88	\$250,471.74	\$260,504.46	\$10,032.72	4%

	DEPT TOTAL	\$328,265.83	\$342,461.74	\$357,743.46	\$15,281.72	4%
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LOCATION TECHNOLOGY

0050.1450.5.1.00.22.54217	Supplies - Technology	\$211,689.74	\$7,000.00	\$17,000.00	\$10,000.00	143%
0050.1450.4.1.02.22.53141	Contract Svc - Technology	\$21,806.33	\$70,000.00	\$50,000.00	-\$20,000.00	-29%
0050.1450.4.1.03.22.53141	Cnt Svc - Technology Subscriptions	\$319,311.94	\$318,500.00	\$328,055.00	\$9,555.00	3%
0050.1450.4.1.04.22.53141	Contract Svc - Copiers/Risograph	\$79,550.60	\$115,444.00	\$118,907.00	\$3,463.00	3%
0050.2110.5.1.00.22.58121	IT - Telephone Reimbursement	\$780.00	\$1,080.00	\$720.00	-\$360.00	-33%
0050.2451.4.1.00.22.54217	Contract Svc - Technology Maint	\$21,468.00	\$42,000.00	\$42,000.00	\$0.00	0%
0050.2453.4.1.00.22.54217	Contract Svc - Telephone Maint	\$0.00	\$2,000.00	\$2,060.00	\$60.00	3%
0050.2356.6.1.00.22.53010	Technology PD	\$3,000.00	\$0.00	\$0.00	\$0.00	0%
	Total Expenses	\$657,606.61	\$556,024.00	\$558,742.00	\$2,718.00	0%

0060.4400.3.1.01.22.51110	Salary - Technology Staff	\$157,371.08	\$204,048.00	\$210,194.00	\$6,146.00	3%
	Total Salaries	\$157,371.08	\$204,048.00	\$210,194.00	\$6,146.00	3%

	DEPT TOTAL	\$814,977.69	\$760,072.00	\$768,936.00	\$8,864.00	1%
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LOCATION: STUDENT SERVICES

0050.1430.4.2.00.24.53141	Legal Expenses	\$109,652.39	\$50,000.00	\$65,000.00	\$15,000.00	30%
0050.2110.1.2.00.24.54217	Supplies - Student Services	\$1,831.15	\$1,800.00	\$1,854.00	\$54.00	3%
0050.2110.4.2.00.24.53141	Advertising - Student Services	\$500.00	\$515.00	\$530.00	\$15.00	3%
0050.2110.6.2.00.24.53141	Professional Development Admin	\$0.00	\$700.00	\$700.00	\$0.00	0%
0050.2320.1.2.00.24.53141	Contract Svc - Hospital Tutoring	\$8,585.50	\$15,000.00	\$15,450.00	\$450.00	3%
0050.2320.4.2.01.24.53141	Contract Svc - Vision Therapy	\$57,416.73	\$67,840.50	\$69,875.00	\$2,034.50	3%
0050.2320.4.2.02.24.53141	Contract Svc - Speech Pathology	\$4,497.91	\$7,000.00	\$7,210.00	\$210.00	3%
0050.2320.4.2.03.24.53141	Contract Svc - Learning Disabilities	\$3,324.28	\$8,500.00	\$8,755.00	\$255.00	3%
0050.2320.4.2.05.24.53141	Contract Svc - Augmentative	\$36,262.41	\$32,000.00	\$32,960.00	\$960.00	3%
0050.2320.4.2.06.24.53141	Contract Svc - Orientation Mobility	\$16,537.50	\$24,159.50	\$24,884.00	\$724.50	3%
0050.2320.4.2.07.24.53141	Contract Svc - Student Services	\$38,946.94	\$64,000.00	\$65,920.00	\$1,920.00	3%
0050.2320.4.2.08.24.53141	Contract Svc - Occupational Therapy	\$138,005.25	\$169,819.00	\$174,913.00	\$5,094.00	3%
0050.2320.4.2.10.24.53141	Translation - Student Services	\$12,165.71	\$20,000.00	\$20,000.00	\$0.00	0%
0050.2415.5.2.00.24.54217	Supplies - Foster Grandparents Program	\$0.00	\$600.00	\$600.00	\$0.00	0%
0050.2420.4.2.00.24.53141	Contract Svc - Hearing	\$5,785.00	\$7,000.00	\$7,210.00	\$210.00	3%
0050.2430.5.2.00.24.54217	Supplies Teaching - Student Services	\$2,532.76	\$0.00	\$0.00	\$0.00	0%
0050.2440.6.2.00.24.57309	Mileage - Instructional Services	\$3,186.55	\$5,000.00	\$5,150.00	\$150.00	3%
0050.2453.5.2.00.24.54217	Instructional Hardware - Student Services	\$7,624.54	\$5,000.00	\$5,150.00	\$150.00	3%
0050.2455.5.2.00.24.54217	Instructional Software - Student Services	\$3,383.80	\$5,000.00	\$5,150.00	\$150.00	3%
0050.2800.4.2.00.24.53141	Independent Evaluations	\$4,467.85	\$10,000.00	\$10,300.00	\$300.00	3%
0050.2800.5.2.00.24.54217	Supplies - Psychological Services	\$15,835.76	\$16,000.00	\$16,480.00	\$480.00	3%
0050.9000.0.2.00.24.53203	Tuition (ODT) - Reserve	\$2,229,864.84	\$4,129,168.90	\$4,275,851.95	\$146,683.05	4%
	Total Expenses	\$2,700,406.87	\$4,639,102.90	\$4,813,942.95	\$174,840.05	4%

0060.2110.1.2.00.24.51110	Salary - Student Services Administrators	\$245,111.00	\$257,510.70	\$270,918.30	\$13,407.60	5%
0060.2110.2.2.00.24.51110	Salary - Student Services Clerical	\$119,110.28	\$123,631.60	\$128,884.86	\$5,253.26	4%
0060.2305.1.2.00.24.51110	Salary - Out of District Coordinator	\$86,745.00	\$89,916.00	\$93,513.00	\$3,597.00	4%
0060.2356.1.2.00.24.51110	Special Ed - Prof Dev	\$369.12	\$0.00	\$0.00	\$0.00	0%
0060.2320.1.2.02.24.51110	Salary - Physical Therapy	\$91,279.00	\$94,930.00	\$98,729.00	\$3,799.00	4%
0060.2320.1.2.03.24.51110	Salary - Behavior Analyst	\$115,754.03	\$167,542.00	\$180,959.00	\$13,417.00	8%
0060.2720.1.2.00.24.51110	Salary - Behaviorist	\$86,458.00	\$89,916.00	\$93,513.00	\$3,597.00	4%
0060.2800.1.2.00.24.51110	Salary - Psychologist	\$168,057.00	\$221,347.00	\$234,923.00	\$13,576.00	6%
0060.2354.3.2.05.24.51110	Stipend - CPI Trainer	\$1,000.00	\$0.00	\$2,500.00	\$2,500.00	100%
0060.2320.4.2.10.24.51110	Salary - Translation Services	\$132.00	\$0.00	\$0.00	\$0.00	0%
	Total Salaries	\$914,015.43	\$1,044,793.30	\$1,103,940.16	\$59,146.86	6%

	DEPT TOTAL	\$3,614,422.30	\$5,683,896.20	\$5,917,883.11	\$233,986.91	4%
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LOCATION: DRACUT HIGH SCHOOL

0050.2210.5.1.00.26.54217	Supplies - DHS Principals Office	\$11,228.62	\$18,216.00	\$18,762.00	\$546.00	3%
0050.2356.1.1.00.26.59998	Reserve - Professional Dev DHS	\$14,768.75	\$5,000.00	\$5,150.00	\$150.00	3%
0050.2410.5.1.00.26.54701	Instructional Materials - DHS	\$106,737.40	\$25,000.00	\$25,750.00	\$750.00	3%
0050.2415.5.1.00.26.54701	Library - DHS	\$7,252.78	\$7,500.00	\$7,725.00	\$225.00	3%
0050.2420.5.1.00.26.58121	Equipment - DHS	\$1,170.04	\$7,500.00	\$7,725.00	\$225.00	3%
0050.2430.5.1.00.26.54217	Supplies Teaching - DHS	\$59,720.84	\$69,500.00	\$71,585.00	\$2,085.00	3%
0050.2440.5.1.00.26.53141	Accreditation Expenses - DHS	\$0.00	\$0.00	\$0.00	\$0.00	0%
0050.2453.5.1.00.26.54217	Instructional Hardware - DHS	\$2,168.49	\$3,950.00	\$4,068.00	\$118.00	3%
0050.2455.5.1.00.26.54217	Instructional Software - DHS	\$25,040.68	\$40,000.00	\$41,200.00	\$1,200.00	3%
0050.2710.5.1.00.26.54217	Guidance - DHS	\$11,363.51	\$23,000.00	\$23,690.00	\$690.00	3%
0050.3520.5.1.00.26.54217	Supplies - DHS Student Activities	\$34,473.52	\$27,000.00	\$27,810.00	\$810.00	3%
0050.3520.4.0.07.26.53141	DHS Student Activities Contracted Serv	\$14,441.12	\$10,000.00	\$10,300.00	\$300.00	3%
	Total Expenses	\$288,365.75	\$236,666.00	\$243,765.00	\$7,099.00	3%

0060.2210.1.1.00.26.51110	Salary - DHS Principal/Asst Principals	\$417,118.39	\$438,089.03	\$388,623.15	-\$49,465.88	-11%
0060.2120.1.1.00.26.51110	Stipend - Department Head DHS	\$40,632.00	\$42,260.00	\$42,859.00	\$599.00	1%
0060.2210.2.1.00.26.51110	Salary - DHS Clerical	\$99,035.21	\$108,186.47	\$114,489.28	\$6,302.81	6%
0060.2210.2.1.00.26.51130	Salary - DHS Clerical OT	\$655.88	\$0.00	\$0.00	\$0.00	0%
0060.2305.1.1.00.26.51110	Salary - DHS Teacher Regular Ed	\$4,528,874.97	\$5,077,946.70	\$5,250,965.20	\$173,018.50	3%
0060.2305.1.2.01.26.51110	Salary - DHS Teacher Student Services	\$665,013.34	\$733,098.00	\$763,635.00	\$30,537.00	4%
0060.2305.1.3.05.26.51110	Salary DHS - ELL Teacher	\$89,982.00	\$94,130.00	\$97,896.00	\$3,766.00	4%
0060.2320.1.2.02.26.51110	Salary - DHS Speech	\$59,960.92	\$60,724.32	\$63,153.47	\$2,429.15	4%
0060.2334.3.1.00.26.51112	Sub Teacher - Long Term Reg	\$9,200.00	\$0.00	\$0.00	\$0.00	0%
0060.2325.3.1.00.26.51117	Sub Teacher - DHS Prov Dev	\$125.00	\$0.00	\$0.00	\$0.00	0%
0060.2325.3.1.00.26.51112	Sub Teacher - DHS Regular Ed	\$81,065.92	\$0.00	\$0.00	\$0.00	0%
0060.2325.3.2.00.26.51115	Sub Teacher - DHS SPED	\$8,109.81	\$0.00	\$0.00	\$0.00	0%
0060.2325.3.2.00.26.51118	Sub Para - DHS SPED	\$400.00	\$0.00	\$0.00	\$0.00	0%
0060.2325.3.1.00.26.51117	Sub Para - DHS Instructional	\$1,154.62	\$0.00	\$0.00	\$0.00	0%
0060.2325.3.2.00.26.51121	Sub Teacher - DHS SPED Meetings	\$58.00	\$0.00	\$0.00	\$0.00	0%
0060.2330.3.2.00.26.51110	Salary - DHS Special Ed Para	\$224,374.77	\$265,367.24	\$413,128.38	\$147,761.14	56%
0060.2330.3.1.00.26.51110	Salary - DHS Reg Ed Para	\$4,866.06	\$28,191.54	\$29,328.00	\$1,136.46	4%
0060.2340.1.1.00.26.51110	Salary - DHS Library	\$84,590.00	\$87,297.00	\$93,513.00	\$6,216.00	7%
0060.2710.1.1.00.26.51110	Salary - DHS Guidance Counselor	\$384,002.35	\$401,157.45	\$417,203.00	\$16,045.55	4%
0060.2710.2.1.00.26.51110	Salary - DHS Guidance Clerical	\$100,748.00	\$108,320.92	\$113,021.93	\$4,701.01	4%
0060.2710.1.2.00.26.51110	Salary - DHS Adjustment Counselor	\$181,170.00	\$188,416.00	\$195,953.00	\$7,537.00	4%
0060.3200.1.1.00.26.51110	Salary - DHS Nurse	\$104,051.61	\$144,876.80	\$151,648.76	\$6,771.96	5%
0060.3520.3.1.00.26.51110	Stipend - DHS Student Body Activity	\$68,050.11	\$84,110.91	\$87,475.00	\$3,364.09	4%
0060.4110.3.1.00.26.51110	Salary - DHS Custodian	\$312,517.98	\$390,184.00	\$414,959.00	\$24,775.00	6%
	Total Salaries	\$7,465,756.94	\$8,252,356.38	\$8,637,851.17	\$385,494.79	5%

	DEPT TOTAL	\$7,754,122.69	\$8,489,022.38	\$8,881,616.17	\$138,137.92	2%
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LOCATION: RICHARDSON MIDDLE SCHOOL

0050.2210.5.1.00.27.54217	Supplies - RMS Principals Office	\$8,447.91	\$12,367.00	\$12,738.00	\$371.00	3%
0050.2356.1.1.00.27.59998	Reserve - Professional Dev RMS	\$15,507.53	\$3,750.00	\$3,862.00	\$112.00	3%
0050.2410.5.1.00.27.54701	Instructional Materials - RMS	\$8,235.00	\$24,300.00	\$25,029.00	\$729.00	3%
0050.2420.5.1.00.27.58121	Equipment - RMS	\$36,438.27	\$7,500.00	\$7,725.00	\$225.00	3%
0050.2430.5.1.00.27.54217	Supplies Teaching - RMS	\$57,486.48	\$67,720.00	\$69,751.00	\$2,031.00	3%
0050.2453.5.1.00.27.54217	Instructional Hardware - RMS	\$2,441.41	\$3,000.00	\$3,090.00	\$90.00	3%
0050.2455.5.1.00.27.54217	Instructional Software - RMS	\$335.74	\$3,330.00	\$3,430.00	\$100.00	3%
0050.3520.5.1.00.27.54217	Supplies - RMS Student Activities	\$3,759.43	\$0.00	\$0.00	\$0.00	0%
	Total Expenses	\$132,651.77	\$121,967.00	\$125,625.00	\$3,658.00	3%

0060.2210.1.1.00.27.51110	Salary - RMS Principal/Asst Principals	\$371,860.44	\$365,946.69	\$383,778.61	\$17,831.92	5%
0060.2210.2.1.00.27.51110	Salary - RMS Clerical	\$114,547.63	\$125,845.77	\$127,963.25	\$2,117.48	2%
0060.2210.2.1.00.27.51130	Salary - RMS Clerical OT	\$1,437.90	\$0.00	\$0.00	\$0.00	0%
0060.2305.1.1.00.27.51110	Salary - RMS Teacher Regular Ed	\$3,835,658.96	\$4,053,418.28	\$4,400,948.80	\$347,530.52	9%
0060.2305.1.2.00.27.51110	Salary - RMS Teacher Student Services	\$903,760.49	\$976,786.00	\$1,060,607.00	\$83,821.00	9%
0060.2305.1.3.05.27.51110	Salary RMS - ELL Teacher	\$52,320.00	\$57,353.00	\$90,789.00	\$33,436.00	58%
0060.2320.1.2.00.27.51110	Salary - Speech RMS	\$57,943.04	\$60,260.60	\$62,671.21	\$2,410.61	4%
0060.2325.3.1.00.27.51112	Sub Teacher - RMS Regular Ed	\$43,130.00	\$0.00	\$0.00	\$0.00	0%
0060.2324.3.1.00.27.51113	Sub RMS Long Term Reg	\$6,095.00	\$0.00	\$0.00		0%
0060.2324.3.2.00.27.51116	Sub RMS Long Term SPED	\$4,004.41	\$0.00	\$0.00		0%
0060.2325.3.2.00.27.51115	Sub Teacher - RMS SPED	\$6,777.00	\$0.00	\$0.00	\$0.00	0%
0060.2325.3.1.00.27.51117	Sub Teacher RMS Prof Dev	\$925.00	\$0.00	\$0.00		0%
0060.2325.3.2.00.27.51118	Sub Para - RMS SPED	\$1,612.33	\$0.00	\$0.00	\$0.00	0%
0060.2325.3.1.00.27.51119	Sub Para - RMS Instructional	\$160.00	\$0.00	\$0.00		0%
0060.2325.3.2.00.27.51121	Sub Teacher - RMS SPED Meetings	\$3,848.00	\$0.00	\$0.00	\$0.00	0%
0060.2330.3.2.00.27.51110	Salary - RMS Special Ed Para	\$306,397.30	\$377,411.50	\$375,993.94	-\$1,417.56	0%
0060.2352.1.3.00.27.51110	Salary RMS - ELL Tutor	\$25,977.60	\$28,398.24	\$28,738.80	\$340.56	1%
0060.2710.1.2.00.27.51110	Salary - RMS Adjustment Counselor	\$160,990.00	\$147,500.00	\$148,386.00	\$886.00	1%
0060.3200.1.1.00.27.51110	Salary - RMS Nurse	\$144,792.35	\$157,284.48	\$175,418.72	\$18,134.24	12%
0060.3520.3.1.00.27.51110	Stipend - RMS Student Body Activity	\$31,104.00	\$20,186.00	\$20,993.00	\$807.00	4%
0060.4110.3.1.00.27.51110	Salary - RMS Custodian	\$212,559.58	\$231,804.00	\$241,754.00	\$9,950.00	4%
0060.2356.0.1.01.27.51110	RMS Professional Development	\$877.32	\$0.00	\$0.00	\$0.00	0%
	Total Salaries	\$6,286,778.35	\$6,602,194.56	\$7,118,042.33	\$515,847.77	8%

	DEPT TOTAL	\$6,419,430.12	\$6,724,161.56	\$7,243,667.33	\$519,505.77	8%
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LOCATION:ENGLESBY ELEMENTARY SCHOOL

0050.2210.5.1.00.28.54217	Supplies - EES Principals Office	\$1,593.77	\$5,945.00	\$6,123.00	\$178.00	3%
0050.2356.1.1.00.28.59998	Reserve - Professional Dev EES	\$912.50	\$1,816.00	\$1,870.00	\$54.00	3%
0050.2410.5.1.00.28.54701	Instructional Materials - EES	\$4,573.45	\$23,000.00	\$23,690.00	\$690.00	3%
0050.2415.5.1.00.28.54701	Library - EES	\$395.18	\$1,708.00	\$1,759.00	\$51.00	3%
0050.2420.5.1.00.28.58121	Equipment - EES	\$20,745.74	\$5,000.00	\$5,150.00	\$150.00	3%
0050.2430.5.1.00.28.54217	Supplies Teaching - EES	\$46,420.31	\$48,770.00	\$50,233.00	\$1,463.00	3%
0050.2453.5.1.00.28.54217	Instructional Hardware - EES	\$3,407.54	\$1,777.00	\$1,830.00	\$53.00	3%
0050.2455.5.1.00.28.54217	Instructional Software - EES	\$6,557.13	\$1,327.00	\$1,366.00	\$39.00	3%
	Total Expenses	\$84,605.62	\$89,343.00	\$92,021.00	\$2,678.00	3%

0060.2210.1.1.00.28.51110	Salary - EES Principal/Asst Principal	\$215,143.20	\$222,820.84	\$235,037.07	\$12,216.23	5%
0060.2210.2.1.00.28.51110	Salary - EES Clerical	\$57,726.56	\$59,942.89	\$63,938.77	\$3,995.88	7%
0060.2210.2.1.00.28.51130	Salary - EES Clerical OT	\$458.81	\$0.00	\$0.00	\$0.00	0%
0060.2305.1.1.00.28.51110	Salary - EES Teacher Regular Ed	\$2,367,252.93	\$2,566,836.50	\$2,750,553.13	\$183,716.63	7%
0060.2305.1.2.00.28.51110	Salary - EES Teacher Student Services	\$395,726.95	\$431,155.00	\$481,707.50	\$50,552.50	12%
0060.2305.1.3.05.28.51110	Salary EES - ELL Teacher	\$31,697.86	\$50,679.00	\$50,418.00	-\$261.00	-1%
0060.2320.1.2.01.28.51110	Salary - EES Speech	\$137,185.42	\$151,590.12	\$157,654.09	\$6,063.97	4%
0060.2325.3.1.00.28.51112	Sub Teacher - EES Regular Ed	\$96,145.89	\$0.00	\$0.00	\$0.00	0%
0060.2324.3.1.00.28.51113	Sub EES Long Term Reg	\$9,980.84	\$0.00	\$0.00	\$0.00	0%
0060.2324.3.2.00.28.51116	Sub EES Long Term SPED	\$8,292.56	\$0.00	\$0.00	\$0.00	0%
0060.2325.3.1.00.28.51114	Sub Teacher - EES Kindergarten	\$548.78	\$0.00	\$0.00	\$0.00	0%
0060.2325.3.1.00.28.51119	Sub Para - EES Instructional	\$0.00	\$0.00	\$0.00	\$0.00	0%
0060.2325.3.2.00.28.51115	Sub Teacher - EES SPED	\$4,457.04	\$0.00	\$0.00	\$0.00	0%
0060.2325.3.1.00.28.51119	Sub Para - EES Instructional	\$35,723.79	\$0.00	\$0.00	\$0.00	0%
0060.2325.3.1.00.28.51119	Sub Teacher EES Prov Dev	\$309.00	\$0.00	\$0.00	\$0.00	0%
0060.2325.3.2.00.28.51118	Sub Para - EES SPED	\$4,893.99	\$0.00	\$0.00	\$0.00	0%
0060.2325.3.2.00.28.51121	Sub Teacher - EES SPED Meetings	\$9,242.51	\$0.00	\$0.00	\$0.00	0%
0060.2330.3.1.00.28.51110	Salary - EES Reg Ed Para	\$91,869.84	\$137,241.34	\$112,768.20	-\$24,473.14	-18%
0060.2330.3.2.00.28.51110	Salary - EES Special Ed Para	\$116,016.18	\$137,650.74	\$130,704.10	-\$6,946.64	-5%
0060.2340.1.1.00.28.51110	Salary - EES Library Para	\$31,417.62	\$33,685.14	\$35,163.76	\$1,478.62	4%
0060.2352.1.3.00.28.51110	Salary EES - ELL Tutor	\$14,760.00	\$28,398.24	\$28,738.80	\$340.56	1%
0060.2710.1.2.00.28.51110	Salary - EES Adjustment Counselor	\$145,316.00	\$153,807.00	\$162,747.00	\$8,940.00	6%
0060.3200.1.1.00.28.51110	Salary - EES Nurse	\$87,449.08	\$90,904.08	\$94,540.62	\$3,636.54	4%
0060.3520.3.1.00.28.51110	Stipend - EES Student Body Activity	\$5,898.50	\$7,448.15	\$7,746.00	\$297.85	4%
0060.4110.3.1.00.28.51110	Salary - EES Custodian	\$142,420.11	\$130,661.50	\$133,382.00	\$2,720.50	2%
0060.2356.0.1.01.28.51110	EES Professional Development	\$482.15	\$0.00	\$0.00	\$0.00	0%
	Total Salaries	\$4,010,415.61	\$4,202,820.54	\$4,445,099.04	\$242,278.50	6%

	DEPT TOTAL	\$4,095,021.23	\$4,292,163.54	\$4,537,120.04	\$244,956.50	6%
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LOCATION: BROOKSIDE ELEMENTARY SCHOOL

0050.2210.5.1.00.30.54217	Supplies - BES Principals Office	\$4,194.48	\$4,831.00	\$4,976.00	\$145.00	3%
0050.2356.1.1.00.30.59998	Reserve - Professional Dev BES	\$867.00	\$1,816.00	\$1,870.00	\$54.00	3%
0050.2410.5.1.00.30.54701	Instructional Materials - BES	\$6,312.27	\$26,000.00	\$26,780.00	\$780.00	3%
0050.2415.5.1.00.30.54701	Library - BES	\$79.80	\$1,647.00	\$1,696.00	\$49.00	3%
0050.2420.5.1.00.30.58121	Equipment - BES	\$15,822.17	\$5,000.00	\$5,150.00	\$150.00	3%
0050.2430.5.1.00.30.54217	Supplies Teaching - BES	\$59,703.45	\$43,466.00	\$44,780.00	\$1,314.00	3%
0050.2453.5.1.00.30.54217	Instructional Hardware - BES	\$1,535.93	\$7,647.50	\$7,877.00	\$229.50	3%
0050.2455.5.1.00.30.54217	Instructional Software - BES	\$0.00	\$5,150.00	\$5,304.00	\$154.00	3%
0050.3520.5.1.00.30.54217	Supplies - BES Student Activities	\$0.00	\$0.00	\$0.00	\$0.00	0%
	Total Expenses	\$88,515.10	\$95,557.50	\$98,433.00	\$2,875.50	3%

0060.2210.1.1.00.30.51110	Salary - BES Principal/Asst Principal	\$215,748.70	\$236,588.04	\$255,566.56	\$18,978.52	8%
0060.2210.2.1.00.30.51110	Salary - BES Clerical	\$56,566.00	\$58,764.77	\$61,051.36	\$2,286.59	4%
0060.2210.2.1.00.30.51130	Salary - BES Clerical OT	\$1,177.80	\$0.00	\$0.00	\$0.00	0%
0060.2305.1.1.00.30.51110	Salary - BES Teacher Regular Ed	\$2,110,868.49	\$2,249,130.79	\$2,286,289.64	\$37,158.85	2%
0060.2305.1.2.00.30.51110	Salary - BES Teacher Student Services	\$553,546.63	\$616,952.00	\$606,510.50	-\$10,441.50	-2%
0060.2305.1.3.05.30.51110	Salary BES - ELL Teacher	\$30,765.57	\$50,679.00	\$50,418.00	-\$261.00	-1%
0060.2320.1.2.00.30.51110	Salary - BES Speech	\$82,317.23	\$82,055.22	\$85,337.60	\$3,282.38	4%
0060.2324.3.1.00.30.51113	Sub BES Long Term Reg	\$4,406.72	\$0.00	\$0.00	\$0.00	0%
0060.2324.3.2.00.30.51116	Sub BES Long Term SPED	\$2,185.00	\$0.00	\$0.00	\$0.00	0%
0060.2325.3.1.00.30.51112	Sub Teacher - BES Regular Ed	\$42,798.03	\$0.00	\$0.00	\$0.00	0%
0060.2325.3.1.00.30.51114	Sub Teacher - BES Kindergarten	\$0.00	\$0.00	\$0.00	\$0.00	0%
0060.2325.3.1.00.30.51117	Sub Teacher - BES Prof Dev	\$460.00	\$0.00	\$0.00	\$0.00	0%
0060.2325.3.1.00.30.51119	Sub Para - BES Instructional	\$10,461.22	\$0.00	\$0.00	\$0.00	0%
0060.2325.3.2.00.30.51115	Sub Teacher - BES SPED	\$9,496.00	\$0.00	\$0.00	\$0.00	0%
0060.2325.3.2.00.30.51118	Sub Para - BES SPED	\$4,269.69	\$0.00	\$0.00	\$0.00	0%
0060.2325.3.2.00.30.51121	Sub Teacher - BES SPED Meetings	\$5,231.50	\$0.00	\$0.00	\$0.00	0%
0060.2330.3.1.00.30.51110	Salary - BES Reg Ed Para	\$72,692.70	\$113,074.72	\$89,165.76	-\$23,908.96	-21%
0060.2330.3.2.00.30.51110	Salary - BES Special Ed Para	\$239,859.43	\$261,167.38	\$268,025.57	\$6,858.19	3%
0060.2340.1.1.00.30.51110	Salary - BES Library Para	\$27,475.70	\$28,966.54	\$30,103.00	\$1,136.46	4%
0060.2352.1.3.00.30.51110	Salary BES - ELL Tutor	\$12,853.50	\$28,398.24	\$28,738.80	\$340.56	1%
0060.2710.1.2.00.30.51110	Salary - BES Adjustment Counselor	\$67,485.48	\$74,888.00	\$83,462.00	\$8,574.00	11%
0060.3200.1.1.00.30.51110	Salary - BES Nurse	\$129,433.69	\$136,776.40	\$87,651.74	-\$49,124.66	-36%
0060.3520.3.1.00.30.51110	Stipend - BES Student Body Activity	\$5,093.50	\$6,979.44	\$7,258.00	\$278.56	4%
0060.4110.3.1.00.30.51110	Salary - BES Custodian	\$166,255.60	\$172,573.00	\$179,390.00	\$6,817.00	4%
	Total Salaries	\$3,851,448.18	\$4,116,993.54	\$4,118,968.53	\$1,974.99	0%

	DEPT TOTAL	\$3,939,963.28	\$4,212,551.04	\$4,217,401.53	\$4,850.49	0%
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LOCATION: CAMPBELL ELEMENTARY SCHOOL

0050.2210.5.1.00.32.54217	Supplies - CES Principals Office	\$4,777.07	\$5,878.00	\$6,054.00	\$176.00	3%
0050.2356.1.1.00.32.59998	Reserve - Professional Dev CES	\$1,747.52	\$2,227.00	\$2,294.00	\$67.00	3%
0050.2410.5.1.00.32.54701	Instructional Materials - CES	\$4,065.67	\$5,000.00	\$5,150.00	\$150.00	3%
0050.2415.5.1.00.32.54701	Library - CES	\$1,010.88	\$1,952.00	\$2,010.00	\$58.00	3%
0050.2420.5.1.00.32.58121	Equipment - CES	\$9,863.19	\$5,000.00	\$5,150.00	\$150.00	3%
0050.2430.5.1.00.32.54217	Supplies Teaching - CES	\$48,905.57	\$56,827.00	\$58,532.00	\$1,705.00	3%
0050.2453.5.1.00.32.54217	Instructional Hardware - CES	\$2,042.33	\$0.00	\$0.00	\$0.00	0%
0050.2455.5.1.00.32.54217	Instructional Software - CES	\$27,004.49	\$12,614.00	\$12,992.00	\$378.00	3%
	Total Expenses	\$99,416.72	\$89,498.00	\$92,182.00	\$2,684.00	3%

0060.2210.1.1.00.32.51110	Salary - CES Principal/Asst Principal	\$222,643.00	\$234,820.33	\$261,019.05	\$26,198.72	11%
0060.2210.2.1.00.32.51110	Salary - CES Clerical	\$60,858.52	\$65,352.17	\$69,703.84	\$4,351.67	7%
0060.2210.2.1.00.32.51130	Salary - CES Clerical OT	\$0.00	\$0.00	\$0.00	\$0.00	0%
0060.2305.1.1.00.32.51110	Salary - CES Teacher Regular Ed	\$2,408,647.74	\$2,514,515.15	\$2,651,653.67	\$137,138.52	5%
0060.2305.1.2.00.32.51110	Salary - CES Teacher Student Services	\$640,384.20	\$722,307.00	\$759,370.00	\$37,063.00	5%
0060.2305.1.3.05.32.51110	Salary CES - ELL Teacher	\$77,380.07	\$66,462.20	\$119,538.60	\$53,076.40	80%
0060.2320.1.2.00.32.51110	Salary - CES Speech	\$224,437.91	\$233,915.52	\$244,676.38	\$10,760.86	5%
0060.2324.3.1.00.32.51113	Sub CES Long Term Reg	\$9,088.86	\$0.00	\$0.00	\$0.00	0%
0060.2324.3.2.00.32.51116	Sub CES Long Term SPED	\$48,039.76	\$0.00	\$0.00	\$0.00	0%
0060.2325.3.1.00.32.51112	Sub Teacher - CES Regular Ed	\$53,541.01	\$0.00	\$0.00	\$0.00	0%
0060.2325.3.1.00.32.51114	Sub Teacher - CES Kindergarten	\$56.00	\$0.00	\$0.00	\$0.00	0%
0060.2325.3.1.00.32.51117	Sub Teacher - CES Prof Dev	\$1,142.72	\$0.00	\$0.00	\$0.00	0%
0060.2325.3.1.00.32.51119	Sub Para - CES Instructional	\$21,476.77	\$0.00	\$0.00	\$0.00	0%
0060.2325.3.2.00.32.51115	Sub Teacher - CES SPED	\$7,134.55	\$0.00	\$0.00	\$0.00	0%
0060.2325.3.2.00.32.51118	Sub Para - CES SPED	\$17,200.72	\$0.00	\$0.00	\$0.00	0%
0060.2325.3.2.00.32.51121	Sub Teacher - CES SPED Meetings	\$13,030.41	\$0.00	\$0.00	\$0.00	0%
0060.2330.3.1.00.32.51110	Salary - CES Reg Ed Para	\$206,446.16	\$208,681.43	\$141,464.60	-\$67,216.83	-32%
0060.2330.3.2.00.32.51110	Salary - CES Special Ed Para	\$318,649.24	\$372,819.46	\$524,851.45	\$152,031.99	41%
0060.2340.1.1.00.32.51110	Salary - CES Library Para	\$10,796.37	\$24,316.22	\$23,376.86	-\$939.36	-4%
0060.2710.1.2.00.32.51110	Salary - CES Adjustment Counselor	\$79,590.00	\$87,297.00	\$86,085.00	-\$1,212.00	-1%
0060.3200.1.1.00.32.51110	Salary - CES Nurse	\$92,205.90	\$84,280.08	\$87,651.74	\$3,371.66	4%
0060.3520.3.1.00.32.51110	Stipend - CES Student Body Activity	\$5,453.50	\$6,000.00	\$6,240.00	\$240.00	4%
0060.4110.3.1.00.32.51110	Salary - CES Custodian	\$152,098.12	\$165,119.00	\$167,316.00	\$2,197.00	1%
	Total Salaries	\$4,670,301.53	\$4,785,885.56	\$5,142,947.19	\$357,061.63	7%

	DEPT TOTAL	\$4,769,718.25	\$4,875,383.56	\$5,235,129.19	\$359,745.63	7%
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LOCATION: GREENMONT ELEMENTARY SCHOOL

0050.2210.5.1.00.34.54217	Supplies - GES Principals Office	\$899.01	\$3,239.00	\$3,336.00	\$97.00	3%
0050.2356.1.1.00.34.59998	Reserve - Professional Dev GES	\$1,144.80	\$1,055.00	\$1,087.00	\$32.00	3%
0050.2410.5.1.00.34.54701	Instructional Materials - GES	\$359.88	\$10,000.00	\$10,300.00	\$300.00	3%
0050.2415.5.1.00.34.54701	Library - GES	\$695.44	\$793.00	\$817.00	\$24.00	3%
0050.2420.5.1.00.34.58121	Equipment - GES	\$6,041.30	\$3,000.00	\$3,090.00	\$90.00	3%
0050.2430.5.1.01.34.54217	Supplies Teaching - GES	\$26,013.27	\$42,436.00	\$43,709.00	\$1,273.00	3%
0050.2453.5.1.00.34.54217	Instructional Hardware - GES	\$1,976.09	\$3,245.00	\$3,342.00	\$97.00	3%
0050.2455.5.1.00.34.54217	Instructional Software - GES	\$3,646.00	\$6,700.00	\$6,901.00	\$201.00	3%
	Total Expenses	\$40,775.79	\$70,468.00	\$72,582.00	\$2,114.00	3%

0060.2210.1.1.00.34.51110	Salary - GES Principal/Asst Principal	\$112,445.00	\$116,943.00	\$122,720.00	\$5,777.00	5%
0060.2210.2.1.00.34.51110	Salary - GES Clerical	\$48,471.19	\$48,456.15	\$52,320.57	\$3,864.42	8%
0060.2210.2.1.00.34.51130	Salary - GES Clerical OT	\$440.46	\$0.00	\$0.00	\$0.00	0%
0060.2305.1.1.00.34.51110	Salary - GES Teacher Regular Ed	\$1,116,642.97	\$1,201,974.15	\$1,323,775.16	\$121,801.01	10%
0060.2305.1.2.00.34.51110	Salary - GES Teacher Student Services	\$91,868.94	\$182,041.00	\$179,349.50	-\$2,691.50	-1%
0060.2305.1.3.05.34.51110	Salary GES - ELL Teacher	\$78,537.45	\$68,778.20	\$18,702.60	-\$50,075.60	-73%
0060.2320.1.2.00.34.51110	Salary - GES Speech	\$52,146.60	\$54,232.30	\$56,401.78	\$2,169.48	4%
0060.2324.3.1.00.34.51113	Sub GES Long Term Reg	\$1,652.52	\$0.00	\$0.00	\$0.00	0%
0060.2324.3.2.00.34.51116	Sub GES Long Term SPED	\$28,537.56	\$0.00	\$0.00	\$0.00	0%
0060.2325.3.1.00.34.51112	Sub Teacher - GES Regular Ed	\$18,098.04	\$0.00	\$0.00	\$0.00	0%
0060.2325.3.1.00.34.51114	Sub Teacher - GES Kindergarten	\$0.00	\$0.00	\$0.00	\$0.00	0%
0060.2325.3.1.00.34.51117	Sub Teacher - GES Prof Dev	\$0.00	\$0.00	\$0.00	\$0.00	0%
0060.2325.3.1.00.34.51119	Sub Para - GES Instructional	\$2,480.00	\$0.00	\$0.00	\$0.00	0%
0060.2325.3.2.00.34.51115	Sub Teacher - GES SPED	\$2,674.00	\$0.00	\$0.00	\$0.00	0%
0060.2325.3.2.00.34.51118	Sub Para - GES SPED	\$10.00	\$0.00	\$0.00	\$0.00	0%
0060.2325.3.2.00.34.51121	Sub Teacher - GES SPED Meetings	\$8,022.05	\$0.00	\$0.00	\$0.00	0%
0060.2330.3.1.00.34.51110	Salary - GES Reg Ed Para	\$59,116.21	\$58,510.12	\$82,746.73	\$24,236.61	41%
0060.2330.3.2.00.34.51110	Salary - GES Special Ed Para	\$72,410.53	\$83,034.47	\$104,018.21	\$20,983.74	25%
0060.2340.1.1.00.34.51110	Salary - GES Library Para	\$12,519.39	\$13,026.52	\$13,551.98	\$525.46	4%
0060.2710.1.2.00.34.51110	Salary - GES Adjustment Counselor	\$86,458.00	\$89,916.00	\$93,513.00	\$3,597.00	4%
0060.3200.1.1.00.34.51110	Salary - GES Nurse	\$67,001.00	\$73,117.00	\$79,999.00	\$6,882.00	9%
0060.3520.3.1.00.34.51110	Stipend - GES Student Body Activity	\$6,568.50	\$7,665.61	\$7,971.00	\$305.39	4%
0060.4110.3.1.00.34.51110	Salary - GES Custodian	\$96,110.59	\$81,157.50	\$82,002.00	\$844.50	1%
	Total Salaries	\$1,962,211.00	\$2,078,852.02	\$2,217,071.53	\$138,219.51	7%

	DEPT TOTAL	\$2,002,986.79	\$2,149,320.02	\$2,289,653.53	\$140,333.51	7%
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LOCATION: HEALTH/NURSING

0050.3200.4.1.00.40.53141	Contract Svc - Health/Nursing	\$18,529.25	\$110,700.00	\$114,021.00	\$3,321.00	3%
0050.3200.5.1.00.40.54217	Supplies - Office Health/Nursing	\$0.00	\$6,000.00	\$6,180.00	\$180.00	3%
0050.3200.6.1.00.40.53141	Contract Svc - Physician	\$2,500.00	\$2,500.00	\$2,500.00	\$0.00	0%
0050.3200.4.1.01.40.53141	Supplies - Health/Nursing	\$34,403.40	\$14,760.00	\$15,203.00	\$443.00	3%
0050.3200.6.1.00.40.57110	Travel - Health/Nursing	\$117.90	\$0.00	\$0.00	\$0.00	0%
0050.3200.5.1.01.40.54217	Health Equipment Maintenance	\$0.00	\$5,500.00	\$5,665.00	\$165.00	3%
0050.3200.6.3.00.40.52130	Nursing - Telephone Reimbursement	\$360.00	\$360.00	\$0.00	-\$360.00	-100%
	Total Expenses	\$55,910.55	\$139,820.00	\$143,569.00	\$3,749.00	3%

0060.3200.1.1.00.40.51110	Stipend - Health Coordinator	\$2,668.00	\$0.00	\$0.00	\$0.00	0%
0060.3200.3.1.00.40.51122	Sub - School Nurse	\$5,669.27	\$0.00	\$0.00	\$0.00	0%
0060.3200.1.1.01.40.51110	Salary- Supervisor of School Health	\$55,453.01	\$62,893.40	\$104,792.22	\$41,898.82	67%
0060.3200.1.1.03.40.51110	Districtwide LPNs	\$0.00	\$48,872.32	\$95,414.00	\$46,541.68	95%
	Total Salaries	\$63,790.28	\$111,765.72	\$200,206.22	\$88,440.50	79%

	DEPT TOTAL	\$119,700.83	\$251,585.72	\$343,775.22	\$92,189.50	37%
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LOCATION: UTILITIES

0050.4120.4.1.02.54.52132	Utilities - Natural Gas Reserve	\$430,667.72	\$531,004.00	\$556,453.00	\$25,449.00	5%
0050.4120.4.1.04.54.52133	Utilities - Heating Oil Reserve	\$51,358.18	\$74,498.00	\$76,733.00	\$2,235.00	3%
0050.4130.4.1.01.54.52134	Utilities - Electricity Reserve	\$516,630.02	\$771,007.00	\$794,137.00	\$23,130.00	3%
0050.4130.4.1.03.54.52135	Utilities - Gasoline Reserve	\$0.00	\$9,712.00	\$10,003.00	\$291.00	3%
0050.4130.4.1.05.54.52136	Utilities - Sewer Reserve	\$36,492.00	\$67,669.00	\$69,699.00	\$2,030.00	3%
0050.4130.4.1.06.54.52137	Utilities - Telephone Reserve	\$37,467.72	\$62,384.00	\$64,255.00	\$1,871.00	3%
0050.4130.4.1.07.54.52138	Utilities - Water Reserve	\$34,430.50	\$99,330.00	\$102,309.00	\$2,979.00	3%
	Total Expenses	\$1,107,046.14	\$1,615,604.00	\$1,673,589.00	\$57,985.00	4%

	DEPT TOTAL	\$1,107,046.14	\$1,615,604.00	\$1,673,589.00	\$57,985.00	4%
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LOCATION: TRANSPORTATION

0070.3300.4.1.03.90.53141	Contract Svc - Regular Ed Transportation	\$1,817,630.60	\$1,948,500.00	\$2,036,646.00	\$88,146.00	5%
0070.3300.4.1.04.90.53141	Contract Svc - Homeless Trans (Inbound)	\$47,884.93	\$71,040.00	\$89,000.00	\$17,960.00	25%
0070.3300.4.1.05.90.53141	Contract Svc - Homeless Trans (Outbound)	\$50,842.67	\$40,410.00	\$67,000.00	\$26,590.00	66%
0070.3300.4.1.06.90.53141	Contract Svc - Reg Ed Foster Transportation	\$2,880.00	\$10,000.00	\$41,000.00	\$31,000.00	310%
0070.3300.4.2.07.90.53141	Contract Svc - Spec Ed In District Transportation	\$380,010.61	\$522,359.00	\$567,728.00	\$45,369.00	9%
0070.3300.4.2.08.90.53141	Contract Svc - Spec Ed Summer Transportation	\$31,612.10	\$61,765.00	\$32,000.00	-\$29,765.00	-48%
0070.3300.4.2.09.90.53141	Contract Svc - Spec Ed Out of District Trans	\$576,794.02	\$598,590.00	\$614,281.00	\$15,691.00	3%
0070.3300.4.2.12.90.53141	Contract Svc - Spec Ed Legal Agreement Trans	\$0.00	\$0.00	\$0.00	\$0.00	0%
0070.3510.4.1.02.90.53141	Contract Svc - Athletic Transportation	\$70,978.00	\$89,111.00	\$92,319.00	\$3,208.00	4%
0070.3520.4.1.05.90.53141	Contract Svc - Enrichment Transportation	\$367.07	\$72,909.00	\$54,000.00	-\$18,909.00	-26%
	Total Expenses	\$2,979,000.00	\$3,414,684.00	\$3,593,974.00	\$179,290.00	5%

	DEPT TOTAL	\$2,979,000.00	\$3,414,684.00	\$3,593,974.00	\$179,290.00	5%
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LOCATION: ATHLETICS

0050.3510.3.0.00.42.57309	Athletics - Dues/Fees/Memberships	\$27,397.98	\$0.00	\$0.00	\$0.00	0%
0050.3510.3.0.98.42.53141	Athletics - Meet Expenses	\$5,644.00	\$0.00	\$0.00	\$0.00	0%
0050.3510.4.0.00.42.53141	Athletics - Contracted Services	\$0.00	\$0.00	\$0.00	\$0.00	0%
0050.3510.5.0.03.42.54217	Athletics - Supplies	\$26,865.78	\$0.00	\$0.00	\$0.00	0%
0050.3510.4.0.94.42.53141	Athletics - Police Details	\$6,838.15	\$0.00	\$0.00	\$0.00	0%
0050.3510.5.1.92.42.51913	Athletics - Uniforms	\$49,893.60	\$20,000.00	\$30,000.00	\$10,000.00	50%
0050.3510.4.1.93.42.53141	Athletics - Athletic Trainer	\$323.62	\$0.00	\$0.00	\$0.00	0%
0050.3510.4.1.94.42.53141	Athletics - Cleaning & Reconditioning	\$4,527.65	\$5,000.00	\$5,150.00	\$150.00	3%
0050.3510.4.1.95.42.53141	Athletics - Game Officials	\$80,113.87	\$75,000.00	\$81,000.00	\$6,000.00	8%
0050.3510.4.1.96.42.53141	Athletics - Ice Rental	\$9,538.00	\$10,000.00	\$10,300.00	\$300.00	3%
0050.3510.4.1.97.42.53141	Athletics - Pool Rental	\$8,672.40	\$0.00	\$0.00	\$0.00	0%
0050.3510.4.1.98.42.53141	Athletics - Insurance	\$10,170.00	\$22,000.00	\$22,660.00	\$660.00	3%
0050.3510.5.1.98.42.54217	Athletics - Office Supplies	\$0.00	\$500.00	\$515.00	\$15.00	3%
0050.3510.4.1.99.42.53141	Athletics - Transportation	\$0.00	\$20,350.00	\$0.00	-\$20,350.00	-100%
0050.3510.5.1.99.42.54217	Athletics - Medical Supplies	\$5,062.95	\$5,000.00	\$5,150.00	\$150.00	3%
0050.3510.5.1.99.42.58121	Athletics - Equipment	\$0.00	\$170,000.00	\$170,000.00	\$0.00	0%
	Total Expenses	\$235,048.00	\$327,850.00	\$324,775.00	-\$3,075.00	-1%

0060.3510.1.0.00.42.51110	Salary - Athletic Director	\$14,047.09	\$0.00	\$69,000.00	\$69,000.00	100%
0060.3510.3.1.01.42.51110	Athletics Coaching	\$306,524.42	\$397,752.00	\$413,000.00	\$15,248.00	4%
0060.3510.1.0.99.42.51110	Athletic Trainer	\$52,143.00	\$37,200.00	\$36,882.00	-\$318.00	-1%
0060.3510.2.1.00.42.51110	Athletics Clerical	\$62,876.00	\$65,383.77	\$67,938.36	\$2,554.59	4%
0060.3510.2.1.00.42.51110	Athletics Clerical OT	\$4,484.70	\$0.00	\$0.00	\$0.00	0%
	Total Salaries	\$440,075.21	\$500,335.77	\$586,820.36	\$86,484.59	17%

	DEPT TOTAL	\$675,123.21	\$828,185.77	\$911,595.36	\$83,409.59	10%
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LOCATION OPERATIONS & MAINTENANCE

0050.3600.5.1.00.50.53141	Contract Svcs - School Security	\$4,779.22	\$20,000.00	\$20,600.00	\$600.00	3%
0050.3600.5.1.00.50.54217	Supplies - School Security	\$2,376.10	\$4,500.00	\$4,635.00	\$135.00	3%
0050.4110.5.1.00.50.51913	Uniforms - Operations	\$13,129.28	\$15,280.00	\$15,738.00	\$458.00	3%
0050.4110.5.1.00.50.54217	Supplies - Operations	\$27,340.19	\$107,500.00	\$110,725.00	\$3,225.00	3%
0050.4110.5.1.01.50.54217	Supplies - Operations Office	\$0.00	\$0.00	\$0.00	\$0.00	0%
0050.4210.4.1.00.50.53141	Contract Svc - Maint of Grounds	\$28,497.11	\$25,000.00	\$25,750.00	\$750.00	3%
0050.4210.5.1.00.50.54217	Supplies - Maintenance of Grounds	\$34,946.21	\$0.00	\$0.00	\$0.00	0%
0050.4220.4.1.00.50.53141	Contract Svc - Maint of Buildings	\$183,243.58	\$94,176.00	\$102,000.00	\$7,824.00	8%
0050.4220.5.1.00.50.54217	Supplies - Maintenance of Buildings	\$265,206.16	\$175,000.00	\$180,250.00	\$5,250.00	3%
0050.4220.6.1.00.50.53141	Contract Svcs - AHERA Inspection	\$1,200.00	\$5,500.00	\$5,665.00	\$165.00	3%
0050.4220.6.1.00.50.57810	Chemical Storage - Maintenance	\$130.00	\$500.00	\$515.00	\$15.00	3%
0050.4220.4.1.01.50.53141	Contract Svc - Environmental Testing	\$0.00	\$2,000.00	\$2,060.00	\$60.00	3%
0050.4220.5.1.01.50.54217	Career Development - Maintenance	\$828.00	\$5,000.00	\$5,150.00	\$150.00	3%
0050.4220.6.1.01.50.53141	Licensing - Maintenance Trades	\$202.35	\$2,000.00	\$2,060.00	\$60.00	3%
0050.4220.5.1.02.50.54217	Supplies - Other Maint Projects	\$0.00	\$0.00	\$0.00	\$0.00	0%
0050.4220.6.3.00.50.52130	Maint - Telephone Reimbursement	\$2,580.00	\$3,240.00	\$3,600.00	\$360.00	11%
0050.4230.5.1.00.50.53141	Contract Svc - Elevators/Lifts	\$27,691.00	\$25,000.00	\$25,750.00	\$750.00	3%
0050.4230.5.1.00.50.54217	Supplies - Maint of Equipment	\$9,912.22	\$5,000.00	\$5,150.00	\$150.00	3%
0050.4230.5.1.01.50.54217	Supplies - Maint of Vehicles	\$14,629.06	\$20,000.00	\$20,600.00	\$600.00	3%
0050.4230.4.1.03.50.53141	Contract Svc - Fire Safety Maint	\$11,532.51	\$29,000.00	\$29,870.00	\$870.00	3%
0050.4300.6.1.31.50.53141	Extraordinary Maint - Buildings	\$19,045.79	\$10,000.00	\$10,300.00	\$300.00	3%
0050.4300.6.1.32.50.53141	Extraordinary Maint - Grounds	\$86.79	\$5,320.00	\$5,480.00	\$160.00	3%
0050.4230.4.0.00.50.53141	Contract Svc - Maint of Equip	\$16,825.50	\$0.00	\$0.00	\$0.00	0%
	Total Expenses	\$664,181.07	\$554,016.00	\$575,898.00	\$21,882.00	4%

0060.1410.2.1.00.50.51110	Salary - Operations Secretary	\$31,787.00	\$33,659.40	\$35,006.22	\$1,346.82	4%
0060.3600.3.1.00.50.51110	Salary - School Security	\$29,933.35	\$49,383.15	\$35,550.32	-\$13,832.83	-28%
0060.4110.1.1.00.50.51110	Stipend - Head Custodian	\$0.00	\$0.00	\$0.00	\$0.00	0%
0060.4110.3.1.00.50.51110	Salary - Operations Custodian	\$58,715.89	\$58,331.00	\$60,664.00	\$2,333.00	4%
0060.4110.3.1.00.50.51130	Salary - Custodial Overtime	\$61,905.40	\$75,000.00	\$60,000.00	-\$15,000.00	-20%
0060.4110.3.1.01.50.51130	Salary - Waived Custodial Overtime	\$4,984.79	\$0.00	\$0.00	\$0.00	0%
0060.4220.3.1.00.50.51110	Salary - Maintenance	\$472,076.56	\$560,851.00	\$572,864.00	\$12,013.00	2%
0060.4220.3.1.00.50.51130	Salary - Maintenance Overtime	\$27,104.37	\$21,534.00	\$31,534.00	\$10,000.00	46%
0060.4220.3.1.01.50.51110	Salary - Building & Grounds Supervisor	\$73,195.00	\$76,122.80	\$79,167.71	\$3,044.91	4%
0060.4220.3.1.02.50.51110	Stipend - Head Maintenance	\$6,000.00	\$6,000.00	\$6,000.00	\$0.00	0%
0060.4220.4.3.02.50.51110	Salary Expense - Temp Custodian	\$23,301.78	\$0.00	\$0.00	\$0.00	0%
0060.4110.3.0.04.50.51110	Custodian Sick Day Incentive	\$2,250.00	\$10,000.00	\$10,000.00	\$0.00	0%
0060.4220.3.0.04.50.51110.	Maintenance Sick Day Incentive	\$2,025.00	\$0.00	\$10,000.00	\$0.00	100%
	Total Salaries	\$793,279.14	\$890,881.35	\$900,786.25	\$9,904.90	1%

	DEPT TOTAL	\$1,457,460.21	\$1,444,897.35	\$1,476,684.25	\$31,786.90	2%
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Jill A. Davis
Superintendent-Director

Michael R. H. Barton
Assistant Superintendent/Principal

William J. Collins
Superintendent-Emeritus



GREATER LOWELL

TECHNICAL HIGH SCHOOL

SCHOOL COMMITTEE
Matthew J. Sheehan, Chair
Paul E. Morin, Vice-Chair
Curtis J. LeMay, Secretary
Fred W. Bahou, Jr.
Lee Gitschier
Ralph Hogan
Steven A. Nocco
Raymond Kelly Richardson

RECEIVED

3/28/2025

APR 02 2025

Ms. Kate Hodges
Town Manager
Dracut Town Hall
62 Arlington Street
Dracut, MA 01826

Dracut
Town Manager

Dear Manager Hodges,

This letter is to inform you that, on March 20, 2025, the Greater Lowell Regional Vocational Technical School District's School Committee approved a budget of \$58,695,802 for Fiscal Year 2026. The budget is based on the Governor's proposed State Budget. However, as you know, these figures may change during the state budget process. The School Committee is keenly aware of the member community's financial hardships and will continue to be fiscally responsible and if possible, revisit the Assessments once the State Budget is finalized. Listed below are the certified amounts so apportioned for each municipality.

	<u>Required</u> <u>Minimum Contribution</u>	<u>Transportation</u>	<u>Debt</u>	<u>Total</u>
Dracut	\$6,502,048	\$169,872	\$240,010	\$6,911,930
Dunstable	\$165,908	\$2,225	\$29,941	\$198,074
Lowell	\$8,272,542	\$534,096	\$892,165	\$9,698,803
Tyngsborough	<u>\$1,929,624</u>	<u>\$35,607</u>	<u>\$91,164</u>	<u>\$2,056,395</u>
Total	\$16,870,122	\$741,800	\$1,253,280	\$18,865,202

Enclosed is a summary of the expenses, estimated State receipts and local assessments. Please call me if you have any questions.

Sincerely,

David R. Bradley
Treasurer

C: Jill Davis, Superintendent-Director
Michael Knight, School Business Administrator

250 Pawtucket Boulevard
Tyngsboro, Massachusetts 01879-2199
TEL: (978) 454- 5411 FAX: (978) 441-5344
gltech.org

Assessment Recap - Statutory Method

Preliminary 7/1/25-6/30/26

Required Minimum Contribution

	FY-25	FY-26	Difference
Dracut	\$ 5,827,703	\$ 6,502,048	\$674,345.00
Dunstable	\$ 146,454	\$ 165,908	\$19,454.00
Lowell	\$ 8,405,127	\$ 8,272,542	-\$132,585.00
Tyngsborough	\$ 1,558,410	\$ 1,929,624	\$371,214.00
Total	\$ 15,937,694	\$ 16,870,122	\$932,428.00

Transportation

	FY-25	FY-26	Difference
Dracut	\$ 303,409	\$ 169,872	-\$133,537.00
Dunstable	\$ 3,082	\$ 2,225	-\$857.00
Lowell	\$ 1,061,931	\$ 534,096	-\$527,835.00
Tyngsborough	\$ 58,578	\$ 35,607	-\$22,971.00
Total	\$ 1,427,000	\$ 741,800	-\$685,200.00

Debt Service - Building Project

	FY-25	FY-26	Difference
Dracut	\$ 236,281	\$ 240,010	\$3,729.00
Dunstable	\$ 29,030	\$ 29,941	\$911.00
Lowell	\$ 912,680	\$ 892,165	-\$20,515.00
Tyngsborough	\$ 91,604	\$ 91,164	-\$440.00
Total	\$ 1,269,595	\$ 1,253,280	-\$16,315.00

Combined Assessment

	FY-25	FY-26	Difference
Dracut	\$ 6,367,393	\$ 6,911,930	\$544,537.00
Dunstable	\$ 178,566	\$ 198,074	\$19,508.00
Lowell	\$ 10,379,738	\$ 9,698,803	-\$680,935.00
Tyngsborough	\$ 1,708,592	\$ 2,056,395	\$347,803.00
Total	\$ 18,634,289	\$ 18,865,202	\$230,913.00

REVENUE:	Operating	Percentage
EXCESS & DEFICIENCY:	\$ -	0.0%
ASSESSMENTS: Includes Minimum Contributions, Transportation & Debt Service (Building Project)		
Dracut	\$ 6,911,930	11.8%
Dunstable	\$ 198,074	0.3%
Lowell	\$ 9,698,803	16.5%
Tyngsborough	\$ 2,056,395	3.5%
Total	\$ 18,865,202	32.1%
STATE AID:		
Chapter 70	\$ 38,330,600	65.3%
Transportation	\$ 1,500,000	2.6%
Total	\$ 39,830,600	67.9%
TOTAL REVENUE	\$ 58,695,802	100%
OPERATING EXPENSES:	Operating	Percentage
Administration	\$ 3,698,520	6.3%
Debt Service (Building Project) & Capital	\$ 1,253,280	2.1%
Fixed Charges	\$ 11,122,121	18.9%
Instruction	\$ 30,842,471	52.5%
Operation of Plant	\$ 4,814,728	8.2%
Other Services	\$ 6,954,682	11.8%
Programs with Other Districts	\$ 10,000	0.0%
OPEB	\$ -	0.0%
TOTAL BUDGET	\$ 58,695,802	100%

FY 24/25
Two Year Comparison

REVENUE:	2024/2025	2025/2026	Change
EXCESS & DEFICIENCY:	\$ 200,000		\$ (200,000)
ASSESSMENTS			
Includes Minimum Contributions, Transportation & Debt Service (Building Project)			
Dracut	\$ 6,367,393	\$ 6,911,930	\$ 544,537
Dunstable	\$ 178,566	\$ 198,074	\$ 19,508
Lowell	\$ 10,379,738	\$ 9,698,803	\$ (680,935)
Tyngsborough	\$ 1,708,592	\$ 2,056,395	\$ 347,803
Total	\$ 18,634,289	\$ 18,865,202	\$ 230,913
STATE AID:			
Chapter 70	\$ 37,647,191	\$ 38,330,600	\$ 683,409
Transportation	\$ 1,500,000	\$ 1,500,000	\$ -
Total	\$ 39,147,191	\$ 39,830,600	\$ 683,409
TOTAL REVENUE →	\$ 57,981,480	\$ 58,695,802	\$ 714,322

EXPENSES:	2024/2025	2025/2026	
Administration	\$ 3,411,520	\$ 3,698,520	\$ 287,000
Debt Serv. (Bldg Proj) & Capital	\$ 1,269,595	\$ 1,253,280	\$ (16,315)
Fixed Charges	\$ 11,410,066	\$ 11,122,121	\$ (287,945)
Instruction	\$ 29,230,394	\$ 30,842,471	\$ 1,612,077
Operation of Plant	\$ 5,240,248	\$ 4,814,728	\$ (425,520)
Other Services	\$ 7,399,657	\$ 6,954,682	\$ (444,975)
Programs with Other Districts	\$ 20,000	\$ 10,000	\$ (10,000)
OPEB	\$ -	\$ -	\$ -
TOTAL BUDGET	\$ 57,981,480	\$ 58,695,802	\$ 714,322

Section VI

Enterprise Funds & CPA



Town of Dracut
Fiscal Year 2026 Budget
Enterprise & CPA

Department/Description	G/L Acct. Number	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Town Meeting Appvd. Budget	FY2026 Proposed	\$ FY25 -FY26 Differential	% FY25 - FY26 Differential	Impact/Comment
Community Preservation									
Revenue									
Surcharge	21-146-4190	\$ 1,066,118	\$ 1,099,778	\$ 1,137,454	\$ 1,056,235	\$ 1,183,895	\$ 127,660	12.09%	
State Trust Fund Distribution	21-145-4600	\$ 452,103	\$ 411,671	\$ 232,168	\$ 200,000	\$ 188,705	\$ (11,295)	-5.65%	
Interest	21-172-4800	\$ 153,218	\$ (78,136)	\$ 315,425	\$ 100,000	\$ 40,000	\$ (60,000)	-60.00%	
Misc Revenue	21-146-4170	\$ 2,407	\$ 2,418	\$ 2,544	\$ -	\$ -	\$ -		
Transfers	21-172-4978	\$ 152,910	\$ 149,889	\$ 68,979	\$ 2,967,150	\$ -	\$ (2,967,150)	-100.00%	
Total Community Preservation		\$ 1,826,757	\$ 1,585,621	\$ 1,756,569	\$ 4,323,385	\$ 1,412,600	\$ (2,910,785)	-67.33%	
Expenses									
Salaries	21-172-5110	\$ 326	\$ 13,362	\$ 10,140	\$ 7,500	\$ 14,190	\$ 6,690	89.20%	25% of Admin & Comm Specialist Salary
Advertising	21-172-5301	\$ -	\$ -	\$ 249	\$ 500	\$ 500	\$ -	0.00%	
Appraisals, Studies & Surveys	21-172-5316	\$ 23,650	\$ 2,048	\$ 4,150	\$ 20,000	\$ 20,000	\$ -	0.00%	
Dues and Publications	21-172-5730	\$ 4,350	\$ 4,350	\$ 4,350	\$ 5,000	\$ 5,000	\$ -	0.00%	
Long Term Principal Debt Payments	21-172-5910	\$ 412,000	\$ 410,000	\$ 410,000	\$ 405,000	\$ 403,000	\$ (2,000)	-0.49%	
Long Term Interest Debt Payments	21-172-5915	\$ 175,065	\$ 154,515	\$ 134,015	\$ 113,990	\$ 94,440	\$ (19,550)	-17.15%	
Transfer to Capital Projects	21-172-5963	\$ 163,210	\$ 380,000	\$ 895,000	\$ 3,525,435	\$ -	\$ (3,525,435)	-100.00%	
Transfer to Reserve	21-172-	\$ 224,290	\$ 225,810	\$ 139,000	\$ 245,960	\$ 875,470	\$ 629,510	255.94%	
Total Community Preservation		\$ 1,002,891	\$ 1,190,085	\$ 1,596,904	\$ 4,323,385	\$ 1,412,600	\$ (2,910,785)	-67.33%	
Sewer Enterprise									
Revenue									
User Charges	60-442-4210	\$ 6,609,526	\$ 6,550,267	\$ 6,704,775	\$ 6,852,276	\$ 6,997,276	\$ 145,000	2.12%	
Fees	60-442-4320	\$ 298,200	\$ 283,789	\$ 243,600	\$ 200,000	\$ 200,000	\$ -	0.00%	
Misc Revenue	60-442-4800	\$ 71,388	\$ 88,632	\$ 98,842	\$ 40,000	\$ 40,000	\$ -	0.00%	
Municipal Distributions	60-442-4730	\$ 293,769	\$ 230,393	\$ 366,406	\$ 200,000	\$ 250,000	\$ 50,000	25.00%	
Special Assessments	60-442-4751	\$ 4,761	\$ 9,376	\$ 4,102	\$ 4,100	\$ 4,100	\$ -	0.00%	
Penalties & Interest	60-442-4170	\$ 338,504	\$ 276,287	\$ 344,964	\$ 195,900	\$ 250,000	\$ 54,100	27.62%	
Retained Earnings		\$ -	\$ -	\$ 1,340,000	\$ 1,225,000	\$ 521,945	\$ (703,055)	-57.39%	
Total Sewer Enterprise		\$ 7,616,147	\$ 7,438,744	\$ 9,102,690	\$ 8,717,276	\$ 8,263,321	\$ (453,955.00)	-5.21%	
Expenses									
Salaries	60-442-5110	\$ 270,336	\$ 217,611	\$ 270,799	\$ 279,155	\$ 281,000	\$ 1,845	0.66%	
Overtime	60-442-5130	\$ -	\$ 3,284	\$ 5,000	\$ 2,000	\$ 2,500	\$ 500	25.00%	
Longevity	60-442-5140	\$ 1,050	\$ 1,050	\$ 1,200	\$ 1,250	\$ -	\$ (1,250)	-100.00%	
Electricity	60-442-5210	\$ 41,329	\$ 43,611	\$ 43,000	\$ 46,000	\$ 48,000	\$ 2,000	4.35%	
Heating Gas	60-442-5212	\$ 7,549	\$ 4,293	\$ 6,500	\$ 6,500	\$ 6,750	\$ 250	3.85%	
Flow Charges	60-442-5231	\$ 1,896,349	\$ 2,056,778	\$ 2,200,000	\$ 2,700,000	\$ 3,150,000	\$ 450,000	16.67%	
R&M Auto/Truck	60-442-5240	\$ 1,141	\$ 3,116	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	0.00%	
Service Contracts	60-442-5241	\$ 217,661	\$ 231,440	\$ 220,000	\$ 240,000	\$ 250,000	\$ 10,000	4.17%	
Advertising	60-442-5301	\$ -	\$ 126	\$ 1,000	\$ 100	\$ 100	\$ -	0.00%	
Bank Service Charges	60-442-5310	\$ 38,204	\$ 35,149	\$ 65,000	\$ 55,000	\$ 55,000	\$ -	0.00%	
Telephone	60-442-5340	\$ 9,360	\$ 9,126	\$ 9,800	\$ 10,000	\$ 12,000	\$ 2,000	20.00%	
Postage	60-442-5341	\$ 15,252	\$ 16,926	\$ 18,000	\$ 20,000	\$ 25,000	\$ 5,000	25.00%	
Printing & Binding	60-442-5342	\$ 12,284	\$ 11,147	\$ 10,000	\$ 12,000	\$ 12,250	\$ 250	2.08%	
Office Supplies	60-442-5420	\$ 817	\$ 1,411	\$ 1,500	\$ 1,500	\$ 1,600	\$ 100	6.67%	
Vehicle Fuel	60-442-5481	\$ 4,345	\$ 7,836	\$ 4,000	\$ 6,000	\$ 6,250	\$ 250	4.17%	
Maintenance Materials	60-442-5533	\$ 38,843	\$ 12,656	\$ 60,000	\$ 40,000	\$ 40,000	\$ -	0.00%	
Mileage Reimbursements	60-442-5712	\$ 487	\$ -	\$ 1,500	\$ 200	\$ 200	\$ -	0.00%	
Miscellaneous	60-442-5797	\$ 330	\$ 2,224	\$ 1,500	\$ 1,500	\$ 1,600	\$ 100	6.67%	
Other Improvements	60-442-5882	\$ 6,600	\$ 2,287	\$ 75,000	\$ 60,000	\$ 60,000	\$ -	0.00%	
Capital Improvements	60-442-5883	\$ 18,123	\$ -	\$ 75,000	\$ 50,000	\$ 50,000	\$ -	0.00%	
Long Term Debt Payments	60-442-5910	\$ 1,267,000	\$ 1,219,500	\$ 817,000	\$ 663,000	\$ 782,000	\$ 119,000	17.95%	
MWPAT Bond Principal Payments	60-442-5913	\$ 2,025,055	\$ 2,067,421	\$ 2,110,672	\$ 2,154,832	\$ 2,154,832	\$ -	0.00%	
Long Term Interest Debt Payments	60-442-5915	\$ 197,504	\$ 162,978	\$ 126,068	\$ 91,985	\$ 97,130	\$ 5,145	5.59%	
MWPAT Bond Interest	60-442-5917	\$ 509,393	\$ 498,085	\$ 427,380	\$ 384,609	\$ 384,609	\$ -	0.00%	
Short Term Interest Debt Payments	60-442-5925	\$ -	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ -	0.00%	
Transfer Capital Project		\$ (54,086)	\$ 1,060,000	\$ 500,000	\$ 1,000,000	\$ -	\$ (1,000,000)	-100.00%	
Transfer Sewer Stabilization Fund		\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ -	0.00%	
Transfer to General Fund	60-442-5961	\$ 195,000	\$ 561,000	\$ 840,000	\$ 840,000	\$ 840,000	\$ -	0.00%	
Total Sewer Enterprise		\$ 6,839,128	\$ 8,779,455	\$ 7,942,419	\$ 8,668,131	\$ 8,263,321	\$ (404,810)	-4.67%	

Water Enterprise									
Revenue									
User Charges	61-452-4210	\$ 1,396,470	\$ 1,731,268	\$ 1,611,675	\$ 1,731,200	\$ 1,700,000	\$ (31,200)	-1.80%	
Fees	61-452-4320	\$ 81,650	\$ 83,118	\$ 35,650	\$ 3,826	\$ 35,000	\$ 31,174	814.79%	
Demand Charges & Penalties	61-452-4170	\$ 97,035	\$ 72,995	\$ 113,299	\$ 50,000	\$ 70,000	\$ 20,000	40.00%	
Earnings on Investments	61-452-4800	\$ 14,646	\$ 47,866	\$ 84,645	\$ 78,000	\$ 40,000	\$ (38,000)	-48.72%	
Retained Earnings		\$ -	\$ -	\$ -	\$ 400,000	\$ 564,576	\$ 164,576	41.14%	
Total Water Enterprise		\$ 1,589,801	\$ 1,935,247	\$ 1,845,269	\$ 2,263,026	\$ 2,409,576	\$ (18,026)	-0.80%	
Expenses									
Salaries	61-452-5110	\$ 52,997	\$ 91,805	\$ 25,387	\$ 46,526	\$ 46,526	\$ 47,922	103.00%	
Overtime Salaries	61-452-5130	\$ -	\$ -	\$ 3,000	\$ 1,500	\$ 1,500	\$ 1,500	100.00%	
Electricity	61-452-5210	\$ 26,123	\$ 10,772	\$ 23,000	\$ 26,000	\$ 32,000	\$ 26,000	100.00%	
Heating Oil	61-452-5211	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ -	0.00%	
Heating Gas	61-452-5212	\$ 681	\$ 751	\$ 500	\$ 1,000	\$ 1,150	\$ 1,000	100.00%	
Charges	61-452-5230	\$ 1,078,735	\$ 732,814	\$ 1,220,000	\$ 1,400,000	\$ 1,700,000	\$ 1,425,000	101.79%	
Service Contracts	61-452-5241	\$ 116,532	\$ 197,263	\$ 170,000	\$ 210,000	\$ 250,000	\$ 215,000	102.38%	
Advertising	61-452-5301	\$ 210	\$ -	\$ 2,500	\$ 1,000	\$ 1,000	\$ 1,000	100.00%	
Telephone	61-452-5340	\$ 1,177	\$ 1,140	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	100.00%	
Office Supplies	61-452-5420	\$ 400	\$ 195	\$ -	\$ -	\$ 400	\$ -	0.00%	
Maintenance Materials	61-452-5533	\$ 103,630	\$ 43,097	\$ 84,500	\$ 84,500	\$ 84,500	\$ 84,500	100.00%	
Machinery/Equipment	61-452-5884	\$ 9,400	\$ 59,850	\$ 12,000	\$ 100,000	\$ 100,000	\$ 100,000	100.00%	
Transfer Capital Project		\$ -	\$ 90,000	\$ -	\$ -	\$ -	\$ -	0.00%	
Transfer to General Fund	61-452-5961	\$ 100,000	\$ 163,000	\$ 191,000	\$ 191,000	\$ 191,000	\$ 191,000	100.00%	
Total Water Enterprise		\$ 1,489,886	\$ 1,390,686	\$ 1,733,887	\$ 2,063,026	\$ 2,409,576	\$ 2,094,422	101.52%	
Storm Water Enterprise Fund									
Revenue									
Permit Fees	62-455-4320	\$ 75	\$ 1,439	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	0.00%	
Transfers in	62-455-4972	\$ 711,270	\$ 266,779	\$ 279,579	\$ 373,308	\$ 402,305	\$ 28,997	7.77%	
Misc Revenue	62-455-4800	\$ 6,230	\$ 17,055	\$ 21,823	\$ 20,000	\$ 20,000	\$ -	0.00%	
Total Storm Water		\$ 717,576	\$ 285,273	\$ 302,902	\$ 394,808	\$ 423,805	\$ 28,997	7.34%	
Expenses									
Salaries	62-455-5110	\$ 212,653	\$ 234,322	\$ 207,359	\$ 235,808	\$ 259,805	\$ 183,816	77.95%	
Overtime	62-455-5130	\$ -	\$ 2,815	\$ 2,787	\$ 2,000	\$ 2,500	\$ 2,000	100.00%	
Longevity	62-455-5140	\$ -	\$ 1,750	\$ 1,900	\$ 1,000	\$ 500	\$ 1,000	100.00%	
Benefits	62-455-5172	\$ 4,950	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	
Service Contracts	62-455-5241	\$ 281,157	\$ 54,671	\$ 54,680	\$ 105,000	\$ 110,000	\$ 110,000	104.76%	
Advertising	62-455-5301	\$ 166	\$ 862	\$ 570	\$ 1,500	\$ 1,500	\$ 1,500	100.00%	
Telephone	62-455-5340	\$ 1,587	\$ 1,346	\$ 1,593	\$ 1,000	\$ 1,000	\$ 1,000	100.00%	
Office Supplies	62-455-5420	\$ 7,456	\$ 75	\$ 3,154	\$ 2,000	\$ 2,000	\$ 2,000	100.00%	
Computer Supplies	62-455-5421	\$ 4,230	\$ -	\$ 2,535	\$ 5,000	\$ 5,000	\$ 5,000	100.00%	
Fuel	62-455-5481	\$ 5,826	\$ 1,500	\$ -	\$ 1,500	\$ 1,500	\$ 1,500	100.00%	
Maintenance Materials	62-455-5533	\$ 37,962	\$ 7,170	\$ 26,560	\$ 40,000	\$ 40,000	\$ 40,000	100.00%	
Transfer Capital Project		\$ 50,000	\$ 70,000	\$ -	\$ -	\$ -	\$ -	0.00%	
Total Storm Water		\$ 605,988	\$ 374,510	\$ 301,138	\$ 394,808	\$ 423,805	\$ 347,816	88.10%	
PEG Access Enterprise									
Revenue									
Franchise Fee	63-680-4500	\$ 380,813	\$ 515,508	\$ 501,039	\$ 480,000	\$ 480,000	\$ -	0.00%	
Cable Other Revenue	63-680-4800	\$ -	\$ 32,219	\$ 23,457	\$ -	\$ -	\$ -	0.00%	
Earnings on Investment	63-680-4800	\$ 332	\$ 1,039	\$ 6,029	\$ -	\$ -	\$ -	0.00%	
Transfers	63-680-4971	\$ 70,000	\$ 47,112	\$ -	\$ -	\$ -	\$ -	0.00%	
Total PEG Access Enterprise		\$ 451,145	\$ 595,878	\$ 530,525	\$ 480,000	\$ 480,000	\$ -	0.00%	
Expenses									
DATV Quarterly Fee	63-680-5760	\$ 302,674	\$ 533,406	\$ 496,925	\$ 480,000	\$ 480,000	\$ 480,000	100.00%	
Capital Expenses	63-680-5800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	
Total PEG Access Enterprise		\$ 302,674	\$ 533,406	\$ 496,925	\$ 480,000	\$ 480,000	\$ 480,000	100.00%	
Total Enterprise Funds		\$ 9,237,675	\$ 11,078,057	\$ 10,474,370	\$ 11,605,965	\$ 12,989,301	\$ 2,517,427	21.69%	

Town of Dracut

Fund History

OPEB

ID	Fund Name	FY21	FY22	FY23	FY24
75-3351	State Retiree Benefit Trust	\$ -	\$ -	\$ 587,248	\$ 894,848
75-3371	OPEB	\$ 5,865	\$ 5,885	\$ 5,894	\$ 6,264

Revolving Funds

ID	Fund Name	FY21	FY22	FY23	FY24	FY25 Beg. Balance	Revenue	Expenses	Ending 4/1/25
22-3570	Council on Aging	\$ 9,456	\$ 11,506	\$ 24,026	\$ 32,076	\$ 32,076	\$ 12,561	\$ (13,860)	\$ 30,778
22-3571	Library Revolving	\$ 29,078	\$ 33,226	\$ 33,350	\$ 35,900	\$ 35,900	\$ 12,196	\$ (353)	\$ 47,742
22-3572	Recreation Revolving Fund	\$ 32,491	\$ 26,029	\$ 37,938	\$ 38,918	\$ 38,918	\$ 170,219	\$ (142,794)	\$ 66,343
22-3574	School Athletic Rev. Fund	\$ 130,545	\$ 101,273	\$ 210,505	\$ 333,069	\$ 333,069	\$ 147,508	\$ (159,437)	\$ 321,139
22-3575	Field Maintenance	\$ 15,120	\$ 18,620	\$ 23,620	\$ 25,620	\$ 25,620	\$ -	\$ -	\$ 25,620
22-3588	School Revolving	\$ 168,570	\$ 166,169	\$ 220,813	\$ 307,241	\$ 307,241	\$ 109,366	\$ (41,660)	\$ 374,947
22-3589	School Rental Revolving	\$ 228,670	\$ 361,519	\$ 387,856	\$ 574,502	\$ 574,502	\$ 231,928	\$ (38,071)	\$ 768,358
22-3598	EV Charging Rev. Fund	\$ -	\$ -	\$ -	\$ 1,483	\$ 1,483	\$ 3,352	\$ -	\$ 4,835
22-3622	School Transportation Revolving	\$ 229,513	\$ 111,798	\$ 270,276	\$ 422,279	\$ 422,279	\$ 161,555	\$ (30,769)	\$ 553,066
22-3869	Veterans Concessions	\$ 12,958	\$ 11,400	\$ 11,092	\$ 7,803	\$ 7,803	\$ 3,663	\$ (2,700)	\$ 8,766

Stabilization Fund History

ID	Fund Name	Purpose	FY21	FY21	FY22	FY23	FY24
80-3347	Special Education Stabilization	Schools		\$ 201,238	\$ 342,256	\$ 348,614	\$ 362,366
80-3365	Tip Fee Reserve Fund	Supp. Solid Waste Budget		\$ 131,808	\$ 132,731	\$ 135,517	\$ 141,300
80-3374	General Stabilization	Set aside		\$1,019,481	\$1,166,079	\$1,513,417	\$ 1,575,487
80-3378	Sewer Equipment Stabilization	Sewer projects		\$ -	\$ -	\$ 506,516	\$ 528,442
80-3379	Technology Stabilization	Technology/Equipment		\$ 106,753	\$ 107,500	\$ 109,756	\$ 114,440

Notes