

**TOWN OF LUDLOW  
FY2024 TOWN BUDGET - ARTICLE**

	Approved FY24	Approved FY23	Approved FY22	Approved FY21	Approved FY20	Approved FY19	Approved FY18	Approved FY17	Approved FY16
<b>Budget Trend Analysis</b>									
Town Meeting Approved Budget	80,876,409	77,485,733	74,304,327	73,557,820	71,971,777	67,581,820	66,311,773	6314589000.00%	60,346,719
Overall Increase	3,390,676	3,181,406	746,507	1,586,043	4,389,957	1,270,047	3,165,883	279917100.00%	2,402,109
School Increase	1,633,979	339,762	903,452	943,492	987,204	459,411	862,618	87034000.00%	1,429,469
Debt/Benefits Increase	718,987	866,212	(1,311,095)	228,893	2,326,908	336,220	1,731,480	113472300.00%	386,818
Enterprise Funds Increase	198,504	72,764	178,259	(6,462)	393,489	114,622	45,031	28567400.00%	(11,621)
Town Departments Increase	839,207	1,902,668	975,891	420,120	682,356	359,794	526,754	50843400.00%	597,443

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Department Number	Department Name		FY2023 Approved Budget		FY2024 Recommended Budget	% Change
1	114	MODERATOR	PERSONAL SERVICES \$	571	\$ 582	1.93%
					\$ 582	
2	122	BOARD OF SELECTMEN	PERSONAL SERVICES \$	373,550	\$ 356,780	-0.92%
			GENERAL EXPENSES \$	82,902	\$ 95,459	
					\$ 452,239	
3	131	FINANCE COMMITTEE	PERSONAL SERVICES \$	2,976	\$ 3,036	2.46%
			GENERAL EXPENSES \$	475	\$ 500	
					\$ 3,536	
4	135	TOWN ACCOUNTANT	PERSONAL SERVICES \$	227,705	\$ 102,086	(Removed Acct & Asst Acct; added Admin)
			GENERAL EXPENSES \$	1,885	\$ 202,125	
					\$ 304,211	
5	141	BOARD OF ASSESSORS	PERSONAL SERVICES \$	240,402	\$ 209,358	-12.50%
			GENERAL EXPENSES \$	69,310	\$ 93,192	
					\$ 302,550	
6	145	TREASURER	PERSONAL SERVICES \$	215,924	\$ 212,577	-1.56%
			GENERAL EXPENSES \$	69,760	\$ 85,760	
					\$ 298,337	
7	146	TOWN COLLECTOR	PERSONAL SERVICES \$	193,590	\$ 102,752	(Combined Treasurer/Collector)
			GENERAL EXPENSES \$	85,049	\$ 86,549	
					\$ 189,301	
8	151	TOWN COUNSEL	GENERAL EXPENSES \$	176,000	\$ 148,000	(New Town Counsel)
					\$ 148,000	
					\$ 148,000	
9	152	HUMAN RESOURCES	PERSONAL SERVICES \$	190,515	\$ 240,102	(Added Part-Time Admin; HR Director Upgrade)
			GENERAL EXPENSES \$	9,324	\$ 8,000	
					\$ 248,102	
10	155	INFORMATION TECHNOLOGY	PERSONAL SERVICES \$	186,194	\$ -	(Removed 3 Employees)
			GENERAL EXPENSES \$	313,500	\$ 516,900	
			CAPITAL OUTLAY \$	60,000	\$ -	
11	161	TOWN CLERK	GENERAL EXPENSES \$	13,751	\$ 9,135	(Added Outside Consultant; Security and other Software)
					\$ 516,900	
					\$ -	
12	162	ELECTION & REGISTRATION	PERSONAL SERVICES \$	136,493	\$ 145,332	7.94%
			GENERAL EXPENSES \$	23,138	\$ 9,135	
					\$ 154,467	
13	171	CONSERVATION COMMISSION	PERSONAL SERVICES \$	111,726	\$ 103,556	-7.34%
			GENERAL EXPENSES \$	23,138	\$ 23,200	
					\$ 126,756	
14	175	PLANNING BOARD	PERSONAL SERVICES \$	35,001	\$ 36,915	5.48%
			GENERAL EXPENSES \$	2,831	\$ 2,841	
					\$ 39,756	
15	176	BOARD OF APPEALS	PERSONAL SERVICES \$	148,785	\$ 161,301	8.41%
			GENERAL EXPENSES \$	6,305	\$ 7,805	
					\$ 169,106	
16	192	PUBLIC BUILDINGS	PERSONAL SERVICES \$	-	\$ 5,176	0.00%
			GENERAL EXPENSES \$	5,176	\$ 5,176	
					\$ 5,176	
17	193	LIABILITY INSURANCE	PERSONAL SERVICES \$	134,354	\$ 234,157	(Added Facilities Director)
			GENERAL EXPENSES \$	653,800	\$ 632,300	
			CAPITAL OUTLAY \$	-	\$ 3,740	
18	199	LIABILITY INSURANCE	PERSONAL SERVICES \$	800,000	\$ 813,000	1.63%
			GENERAL EXPENSES \$	800,000	\$ 813,000	
					\$ 813,000	

TOTAL GENERAL GOVERNMENT				\$	4,570,992	\$	4,642,216	1.56%
		PERSONAL SERVICES	\$	3,946,020	\$	4,074,786		
		GENERAL EXPENSES	\$	252,425	\$	379,700		
		CAPITAL OUTLAY	\$	143,500	\$	-		
18	210	POLICE DEPARTMENT		\$	4,341,945	\$	4,454,486	2.59%
		PERSONAL SERVICES	\$	578,838	\$	554,363	(Reduced Part-Time Salary Budget)	
		GENERAL EXPENSES	\$	12,500	\$	7,000		
		CAPITAL OUTLAY	\$	-	\$	-		
19	211	POLICE - DISPATCH		\$	591,338	\$	561,363	-5.07%
		PERSONAL SERVICES	\$	3,232,978	\$	3,470,850	(Added Firefighter/Paramedic)	
		GENERAL EXPENSES	\$	104,231	\$	114,240		
		CAPITAL OUTLAY	\$	36,200	\$	17,624		
20	220	FIRE DEPARTMENT		\$	3,373,409	\$	3,602,714	6.80%
		PERSONAL SERVICES	\$	820,863	\$	810,265		
		GENERAL EXPENSES	\$	248,483	\$	282,425		
		CAPITAL OUTLAY	\$	-	\$	-		
21	231	AMBULANCE - EMT SERVICE		\$	1,069,346	\$	1,092,690	2.18%
		PERSONAL SERVICES	\$	144,295	\$	233,856	(Added Admin & Part-time Insp.)	
		GENERAL EXPENSES	\$	75,665	\$	75,865		
22	241	BUILDING INSPECTOR		\$	219,960	\$	309,721	40.81%
		PERSONAL SERVICES	\$	4,529	\$	-	(Moved to BI Budget)	
		GENERAL EXPENSES	\$	50	\$	-		
23	244	SEALER OF WEIGHTS & MEASURES		\$	4,579	\$	-	-100.00%
		GENERAL EXPENSES	\$	19,000	\$	19,000		
24	291	EMERGENCY MANAGEMENT		\$	19,000	\$	19,000	0.00%
		PERSONAL SERVICES	\$	22,414	\$	44,272	(ACO went Full-time from Part-time)	
		GENERAL EXPENSES	\$	7,500	\$	12,000		
25	292	ANIMAL CONTROL		\$	29,914	\$	56,272	88.11%
		PERSONAL SERVICES	\$	2,380	\$	2,428		
		GENERAL EXPENSES	\$	200	\$	200		
26	299	SAFETY COMMITTEE		\$	2,580	\$	2,628	1.86%
TOTAL PUBLIC SAFETY				\$	9,652,071	\$	10,098,874	4.63%
		PERSONAL SERVICES	\$	1,409,296	\$	1,382,437		
		GENERAL EXPENSES	\$	2,545,770	\$	2,725,669		
		CAPITAL OUTLAY	\$	-	\$	-		
27	410	DEPARTMENT OF PUBLIC WORKS		\$	3,955,066	\$	4,108,106	3.87%
		PERSONAL SERVICES	\$	60,000	\$	60,000		
		GENERAL EXPENSES	\$	180,000	\$	200,000		
28	423	SNOW & ICE REMOVAL		\$	240,000	\$	260,000	8.33%
		GENERAL EXPENSES	\$	291,000	\$	291,000		
29	424	STREETS/TRAFFIC LIGHTS		\$	291,000	\$	291,000	0.00%
TOTAL PUBLIC WORKS				\$	4,486,066	\$	4,659,106	3.86%
		PERSONAL SERVICES	\$	352,094	\$	271,936		
		GENERAL EXPENSES	\$	19,410	\$	19,910		
30	510	BOARD OF HEALTH		\$	371,504	\$	291,846	-21.44%
		PERSONAL SERVICES	\$	423,770	\$	466,836	(Staff Upgrades)	
		GENERAL EXPENSES	\$	85,500	\$	103,000	(Cost of Food Supplies Increased)	
		INTERGOVERNMENTAL	\$	2,300	\$	-		
31	541	COUNCIL ON AGING		\$	511,570	\$	569,836	11.39%
		PERSONAL SERVICES	\$	101,072	\$	111,686		
		GENERAL EXPENSES	\$	289,900	\$	323,000		
		OTHER CHARGES	\$	-	\$	70,000	(Vets Center Lease)	
32	543	VETERANS SERVICES		\$	390,972	\$	504,686	29.08%
TOTAL HUMAN SERVICES				\$	1,274,046	\$	1,366,368	7.25%
		PERSONAL SERVICES	\$	450,750	\$	473,332		
		GENERAL EXPENSES	\$	151,823	\$	165,117		
33	610	HUBBARD MEMORIAL LIBRARY		\$	602,573	\$	638,449	5.95%
		PERSONAL SERVICES	\$	343,313	\$	358,040		
		GENERAL EXPENSES	\$	54,567	\$	59,779		
34	630	RECREATION COMMISSION		\$	397,880	\$	417,819	5.01%
		GENERAL EXPENSES	\$	1,420	\$	1,420		
35	691	HISTORICAL COMMISSION		\$	1,420	\$	1,420	0.00%
TOTAL CULTURE AND RECREATION				\$	1,001,873	\$	1,057,688	5.57%
		DEBT PRINCIPAL	\$	1,426,539	\$	1,044,820		

			DEBT INTEREST	\$	1,202,087		\$	1,202,676			
			TEMPORARY INTEREST	\$	217,000		\$	561,000			
36	701		TOTAL DEBT AND INTEREST			\$	2,845,626		\$	2,808,496	-1.30%
			EMPLOYEE BENEFITS	\$	16,385,262		\$	17,141,379			
37	910		EMPLOYEE BENEFITS			\$	16,385,262		\$	17,141,379	4.61%
			SCHOOL DEPARTMENT	\$	34,315,965		\$	35,949,944			
38	300		SCHOOL DEPARTMENT			\$	34,315,965		\$	35,949,944	4.76%
TOTAL GENERAL FUND						\$	74,531,901		\$	77,724,071	4.28%
			PERSONAL SERVICES	\$	354,153		\$	404,410			
			GENERAL EXPENSES	\$	415,450		\$	487,107			
			CAPITAL OUTLAY	\$	-		\$	-			
39			GOLF ENTERPRISE			\$	769,603		\$	891,517	15.84%
			PERSONAL SERVICES	\$	166,942		\$	210,814			
			GENERAL EXPENSES	\$	367,173		\$	329,963			
			INTERGOVERNMENTAL	\$	1,337,272		\$	1,404,136			
40			SEWER ENTERPRISE			\$	1,871,387		\$	1,944,913	3.93%
			GENERAL EXPENSES	\$	10,000		\$	10,000			
41			LANDFILL ENTERPRISE			\$	10,000		\$	10,000	0.00%
TOTAL ENTERPRISE FUND						\$	2,650,990		\$	2,846,430	7.37%
			PERSONAL SERVICES	\$	204,242		\$	207,306			
			GENERAL EXPENSES	\$	48,600		\$	48,600			
			CAPITAL OUTLAY	\$	50,000		\$	50,000			
42			CABLE - RECEIPTS RESERVED FOR APPROPRIATION			\$	302,842		\$	305,906	1.01%
TOTAL RECEIPTS RESERVED FOR APPROPRIATION						\$	302,842		\$	305,906	1.01%
TOTAL TOWN BUDGET						\$	77,485,733		\$	80,876,407	4.38%