

**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
Budget Trend Analysis									
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

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

Department Number	Department Name		FY2023 Approved Budget		FY2024 Recommended Budget	% Change
		PERSONAL SERVICES	\$ 571	\$ 582		
1	114	MODERATOR	\$ 571	\$ 582		1.93%
		PERSONAL SERVICES	\$ 373,550	\$ 356,780		
		GENERAL EXPENSES	\$ 82,902	\$ 95,459		
2	122	BOARD OF SELECTMEN	\$ 456,452	\$ 452,239		-0.92%
		PERSONAL SERVICES	\$ 2,976	\$ 3,036		
		GENERAL EXPENSES	\$ 475	\$ 500		
3	131	FINANCE COMMITTEE	\$ 3,451	\$ 3,536		2.46%
		PERSONAL SERVICES	\$ 227,705	\$ 102,086	(Removed Acct & Asst Acct; added Admin)	
		GENERAL EXPENSES	\$ 1,885	\$ 202,125	(Added Outside Consultant)	
4	135	TOWN ACCOUNTANT	\$ 229,590	\$ 304,211		32.50%
		PERSONAL SERVICES	\$ 240,402	\$ 209,358		
		GENERAL EXPENSES	\$ 69,310	\$ 93,192		
5	141	BOARD OF ASSESSORS	\$ 309,712	\$ 302,550		-2.31%
		PERSONAL SERVICES	\$ 215,924	\$ 212,577		
		GENERAL EXPENSES	\$ 69,760	\$ 85,760		
6	145	TREASURER	\$ 285,684	\$ 298,337		4.43%
		PERSONAL SERVICES	\$ 193,590	\$ 102,752	(Combined Treasurer/Collector)	
		GENERAL EXPENSES	\$ 85,049	\$ 86,549		
7	146	TOWN COLLECTOR	\$ 278,639	\$ 189,301		-32.06%
		GENERAL EXPENSES	\$ 176,000	\$ 148,000	(New Town Counsel)	
8	151	TOWN COUNSEL	\$ 176,000	\$ 148,000		-15.91%
		PERSONAL SERVICES	\$ 190,515	\$ 240,102	(Added Part-Time Admin; HR Director Upgrade)	
		GENERAL EXPENSES	\$ 9,324	\$ 8,000		
9	152	HUMAN RESOURCES	\$ 199,839	\$ 248,102		24.15%
		PERSONAL SERVICES	\$ 186,194	\$ -	(Removed 3 Employees)	
		GENERAL EXPENSES	\$ 313,500	\$ 516,900	(Added Outside Consultant; Security and other Software)	
		CAPITAL OUTLAY	\$ 60,000	\$ -		
10	155	INFORMATION TECHNOLOGY	\$ 559,694	\$ 516,900		-7.65%
		PERSONAL SERVICES	\$ 136,493	\$ 145,332		
		GENERAL EXPENSES	\$ 13,751	\$ 9,135		
11	161	TOWN CLERK	\$ 150,244	\$ 154,467		2.81%
		PERSONAL SERVICES	\$ 111,726	\$ 103,556		
		GENERAL EXPENSES	\$ 23,138	\$ 23,200		
12	162	ELECTION & REGISTRATION	\$ 134,864	\$ 126,756		-6.01%
		PERSONAL SERVICES	\$ 35,001	\$ 36,915		
		GENERAL EXPENSES	\$ 2,831	\$ 2,841		
13	171	CONSERVATION COMMISSION	\$ 37,832	\$ 39,756		5.09%
		PERSONAL SERVICES	\$ 148,785	\$ 161,301		
		GENERAL EXPENSES	\$ 6,305	\$ 7,805		
14	175	PLANNING BOARD	\$ 155,090	\$ 169,106		9.04%
		PERSONAL SERVICES	\$ -	\$ 5,176		
		GENERAL EXPENSES	\$ 5,176	\$ 5,176		
15	176	BOARD OF APPEALS	\$ 5,176	\$ 5,176		0.00%
		PERSONAL SERVICES	\$ 134,354	\$ 234,157	(Added Facilities Director)	
		GENERAL EXPENSES	\$ 653,800	\$ 632,300		
		CAPITAL OUTLAY	\$ -	\$ 3,740		
16	192	PUBLIC BUILDINGS	\$ 788,154	\$ 870,197		10.41%
		LIABILITY INSURANCE	\$ 800,000	\$ 813,000		
17	193	LIABILITY INSURANCE	\$ 800,000	\$ 813,000		1.63%

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%