

**TOWN OF LUDLOW
FY2025 TOWN BUDGET - ARTICLE**

	Approved	Approved	Approved	Approved	Approved	Approved	Approved	Approved	Approved	Approved
Budget Trend Analysis	FY25	FY24	FY23	FY22	FY21	FY20	FY19	FY18	FY17	FY16
Town Meeting Approved Budget	84,151,658	80,868,618	77,485,733	74,304,327	73,557,820	71,971,777	67,581,820	66,311,773	63,145,890	60,346,719
Overall Increase	3,293,440	3,375,094	3,181,406	746,507	1,586,043	4,389,957	1,270,047	3,165,883	2,799,171	2,402,109
School Increase	1,078,498	1,633,979	339,762	903,452	943,492	987,204	459,411	862,618	870,340	1,429,469
Debt/Benefits Increase	722,706	718,987	866,212	(1,311,095)	228,893	2,326,908	336,220	1,731,480	1,134,723	386,818
Enterprise Funds Increase	235,137	198,504	72,764	178,259	(6,462)	393,489	114,622	45,031	285,674	(11,621)
Town Departments Increase	1,257,099	839,207	1,902,668	975,891	420,120	682,356	359,794	526,754	508,434	597,443

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Department Number	Department Name	FY2024 Approved Budget		FY2025 Recommended Budget	% Change	
	PERSONAL SERVICES	\$	582	\$	582	
1	114 MODERATOR	\$	582	\$	582	0.00%
	PERSONAL SERVICES	\$	356,780	\$	373,904	
	GENERAL EXPENSES	\$	95,459	\$	108,699	
2	122 BOARD OF SELECTMEN	\$	452,239	\$	482,603	6.71%
	PERSONAL SERVICES	\$	3,036	\$	3,036	
	GENERAL EXPENSES	\$	500	\$	500	
3	131 FINANCE COMMITTEE	\$	3,536	\$	3,536	0.00%
	PERSONAL SERVICES	\$	102,086	\$	221,572	(Reinstated Town Acct salary)
	GENERAL EXPENSES	\$	202,125	\$	92,125	(Reduced Outside Consultant allocation)
4	135 TOWN ACCOUNTANT	\$	304,211	\$	313,697	3.12%
	PERSONAL SERVICES	\$	209,358	\$	221,201	
	GENERAL EXPENSES	\$	93,192	\$	108,637	(New CAMA software system installation and data migration)
5	141 BOARD OF ASSESSORS	\$	302,550	\$	329,838	9.02%
	PERSONAL SERVICES	\$	212,577	\$	220,837	
	GENERAL EXPENSES	\$	85,760	\$	73,260	(Reduced Legal Services budget--covered by Town Counsel agreement)
6	145 TREASURER	\$	298,337	\$	294,097	-1.42%
	PERSONAL SERVICES	\$	102,752	\$	109,837	
	GENERAL EXPENSES	\$	86,549	\$	103,525	(Hired 3rd party billing vendor)
7	146 TOWN COLLECTOR	\$	189,301	\$	213,362	12.71%
	GENERAL EXPENSES	\$	148,000	\$	153,000	
8	151 TOWN COUNSEL	\$	148,000	\$	153,000	3.38%
	PERSONAL SERVICES	\$	240,102	\$	260,112	(Added Full-Time Admin)
	GENERAL EXPENSES	\$	8,000	\$	11,100	
9	152 HUMAN RESOURCES	\$	248,102	\$	271,212	9.31%
	PERSONAL SERVICES	\$	-	\$	-	
	GENERAL EXPENSES	\$	516,900	\$	516,900	
	CAPITAL OUTLAY	\$	-	\$	-	
10	155 INFORMATION TECHNOLOGY	\$	516,900	\$	516,900	0.00%
	PERSONAL SERVICES	\$	145,332	\$	157,219	(Admin upgraded to Asst Town Clerk)
	GENERAL EXPENSES	\$	9,135	\$	13,835	
11	161 TOWN CLERK	\$	154,467	\$	171,054	10.74%
	PERSONAL SERVICES	\$	103,556	\$	123,132	(Increased Temp Salaries due to Pres Election)
	GENERAL EXPENSES	\$	23,200	\$	27,300	
12	162 ELECTION & REGISTRATION	\$	126,756	\$	150,432	18.68%
	PERSONAL SERVICES	\$	36,915	\$	-	(Part-time admin duties combined with Planning admin)
	GENERAL EXPENSES	\$	2,841	\$	5,500	
13	171 CONSERVATION COMMISSION	\$	39,756	\$	5,500	-86.17%
	PERSONAL SERVICES	\$	161,301	\$	191,260	(Upgraded full-time admin--added Con Comm admin duties)

Department Number		Department Name	FY2024 Approved Budget		FY2025 Recommended Budget	% Change
		GENERAL EXPENSES \$	7,805	\$ 7,805		
14	175	PLANNING BOARD	\$ 169,106		\$ 199,065	17.72%
		PERSONAL SERVICES \$	-			
		GENERAL EXPENSES \$	5,176	\$ 5,176		
15	176	BOARD OF APPEALS	\$ 5,176		\$ 5,176	0.00%
		PERSONAL SERVICES \$	234,157	\$ 184,688	(Remove Part-Time Custodian)	
		GENERAL EXPENSES \$	632,300	\$ 680,040	(Utility and maintenance/repair costs increased)	
		CAPITAL OUTLAY \$	3,740	\$ -		
16	192	PUBLIC BUILDINGS	\$ 870,197		\$ 864,728	-0.63%
		LIABILITY INSURANCE \$	813,000	\$ 860,000		
17	193	LIABILITY INSURANCE	\$ 813,000		\$ 860,000	5.78%
		TOTAL GENERAL GOVERNMENT	\$ 4,642,216		\$ 4,834,782	4.15%
		PERSONAL SERVICES \$	4,074,786	\$ 4,394,121		
		GENERAL EXPENSES \$	379,700	\$ 393,900		
		CAPITAL OUTLAY \$	-	\$ -		
18	210	POLICE DEPARTMENT	\$ 4,454,486		\$ 4,788,021	7.49%
		PERSONAL SERVICES \$	554,363	\$ 591,760	(Reduced Part-Time Salary Budget)	
		GENERAL EXPENSES \$	7,000	\$ 7,000		
		CAPITAL OUTLAY \$	-	\$ -		
19	211	POLICE - DISPATCH	\$ 561,363		\$ 598,760	6.66%
		PERSONAL SERVICES \$	3,470,850	\$ 3,554,351		
		GENERAL EXPENSES \$	114,240	\$ 130,800		
		CAPITAL OUTLAY \$	17,624	\$ 20,635		
20	220	FIRE DEPARTMENT	\$ 3,602,714		\$ 3,705,786	2.86%
		PERSONAL SERVICES \$	810,265	\$ 856,708		
		GENERAL EXPENSES \$	282,425	\$ 313,300		
		CAPITAL OUTLAY \$	-	\$ -		
21	231	AMBULANCE - EMT SERVICE	\$ 1,092,690		\$ 1,170,008	7.08%
		PERSONAL SERVICES \$	233,856	\$ 232,931	(Added Admin & Part-time Insp.)	
		GENERAL EXPENSES \$	75,865	\$ 75,915		
22	241	BUILDING INSPECTOR	\$ 309,721		\$ 308,846	-0.28%
		PERSONAL SERVICES \$	-	\$ -		
		GENERAL EXPENSES \$	-	\$ -		
23	244	SEALER OF WEIGHTS & MEASURES	\$ -		\$ -	0.00%
		GENERAL EXPENSES \$	19,000	\$ 19,000		
24	291	EMERGENCY MANAGEMENT	\$ 19,000		\$ 19,000	0.00%
		PERSONAL SERVICES \$	44,272	\$ 54,233	(ACO Upgrade)	
		GENERAL EXPENSES \$	12,000	\$ 17,000		
25	292	ANIMAL CONTROL	\$ 56,272		\$ 71,233	26.59%
		PERSONAL SERVICES \$	2,428	\$ 2,428		
		GENERAL EXPENSES \$	200	\$ 200		
26	299	SAFETY COMMITTEE	\$ 2,628		\$ 2,628	0.00%
		TOTAL PUBLIC SAFETY	\$ 10,098,874		\$ 10,664,282	5.60%
		PERSONAL SERVICES \$	1,382,437	\$ 1,461,749		

Department Number		Department Name		FY2024 Approved Budget		FY2025 Recommended Budget	% Change
		GENERAL EXPENSES	\$ 2,725,669		\$ 2,932,842	(Trash increased \$144,000)	
		CAPITAL OUTLAY	\$ -		\$ -		
27	410	DEPARTMENT OF PUBLIC WORKS		\$ 4,108,106		\$ 4,394,591	6.97%
		PERSONAL SERVICES	\$ 60,000		\$ 60,000		
		GENERAL EXPENSES	\$ 200,000		\$ 225,000		
28	423	SNOW & ICE REMOVAL		\$ 260,000		\$ 285,000	9.62%
		GENERAL EXPENSES	\$ 291,000		\$ 291,000		
29	424	STREETS/TRAFFIC LIGHTS		\$ 291,000		\$ 291,000	0.00%
		TOTAL PUBLIC WORKS		\$ 4,659,106		\$ 4,970,591	6.69%
		PERSONAL SERVICES	\$ 271,936		\$ 306,380	(Salary Increases)	
		GENERAL EXPENSES	\$ 19,910		\$ 15,710		
30	510	BOARD OF HEALTH		\$ 291,846		\$ 322,090	10.36%
		PERSONAL SERVICES	\$ 466,836		\$ 496,559	(Staff Upgrades)	
		GENERAL EXPENSES	\$ 103,000		\$ 107,800		
		INTERGOVERNMENTAL	\$ -		\$ -		
31	541	COUNCIL ON AGING		\$ 569,836		\$ 604,359	6.06%
		PERSONAL SERVICES	\$ 111,686		\$ 115,575		
		GENERAL EXPENSES	\$ 323,000		\$ 322,300		
		OTHER CHARGES	\$ 70,000		\$ 57,000	(Vets Center Lease)	
32	543	VETERANS SERVICES		\$ 504,686		\$ 494,875	-1.94%
		TOTAL HUMAN SERVICES		\$ 1,366,368		\$ 1,421,324	4.02%
		PERSONAL SERVICES	\$ 473,332		\$ 500,771	(Added Part-Time Assistant)	
		GENERAL EXPENSES	\$ 165,117		\$ 191,411		
33	610	HUBBARD MEMORIAL LIBRARY		\$ 638,449		\$ 692,182	8.42%
		PERSONAL SERVICES	\$ 358,040		\$ 412,502	(Added 10 summer camp counselors; increased camp fees)	
		GENERAL EXPENSES	\$ 59,779		\$ 76,079		
34	630	RECREATION COMMISSION		\$ 417,819		\$ 488,581	16.94%
		GENERAL EXPENSES	\$ 1,420		\$ 1,420		
35	691	HISTORICAL COMMISSION		\$ 1,420		\$ 1,420	0.00%
		TOTAL CULTURE AND RECREATION		\$ 1,057,688		\$ 1,182,183	11.77%
		DEBT PRINCIPAL	\$ 1,044,820		\$ 1,376,540		
		DEBT INTEREST	\$ 1,202,676		\$ 1,064,865		
		TEMPORARY INTEREST	\$ 561,000		\$ 494,432		
36	701	TOTAL DEBT AND INTEREST		\$ 2,808,496		\$ 2,935,837	4.53%
		EMPLOYEE BENEFITS	\$ 17,141,379		\$ 17,736,744		
37	910	EMPLOYEE BENEFITS		\$ 17,141,379		\$ 17,736,744	3.47%
		SCHOOL DEPARTMENT	\$ 35,949,944		\$ 37,028,442		
38	300	SCHOOL DEPARTMENT		\$ 35,949,944		\$ 37,028,442	3.00%
		TOTAL GENERAL FUND		\$ 77,724,071		\$ 80,774,185	3.92%
		PERSONAL SERVICES	\$ 412,200		\$ 428,311		
		GENERAL EXPENSES	\$ 487,107		\$ 536,477		
		CAPITAL OUTLAY	\$ -		\$ -		
39		GOLF ENTERPRISE		\$ 899,307		\$ 964,788	7.28%

Department Number	Department Name	FY2024 Approved Budget		FY2025 Recommended Budget	% Change
40	PERSONAL SERVICES	\$	203,023	\$	213,098
	GENERAL EXPENSES	\$	329,963	\$	353,424
	INTERGOVERNMENTAL	\$	1,404,136	\$	1,532,165
	SEWER ENTERPRISE	\$	1,937,122	\$	2,098,687
41	GENERAL EXPENSES	\$	10,000	\$	-
	LANDFILL ENTERPRISE	\$	10,000	\$	-
TOTAL ENTERPRISE FUND		\$	2,846,429	\$	3,063,475
42	PERSONAL SERVICES	\$	207,306	\$	215,396
	GENERAL EXPENSES	\$	48,600	\$	48,600
	CAPITAL OUTLAY	\$	50,000	\$	50,000
	CABLE - RECEIPTS RESERVED FOR APPROPRIATION	\$	305,906	\$	313,996
TOTAL RECEIPTS RESERVED FOR APPROPRIATION		\$	305,906	\$	313,996
TOTAL TOWN BUDGET		\$	80,876,406	\$	84,151,656