

TOWN OF LUDLOW
FY2021 TOWN BUDGET - ARTICLE 3

Department Number	Department Name		FY2020 Approved Budget	FY2021 Approved Budget	% Change
	PERSONAL SERVICES	\$	539	\$ 549	
1	114	MODERATOR	\$ 539	\$ 549	2%
	PERSONAL SERVICES	\$	250,561	\$ 241,690	
	GENERAL EXPENSES	\$	72,402	\$ 72,402	
2	122	BOARD OF SELECTMEN	\$ 322,963	\$ 314,092	-3%
	PERSONAL SERVICES	\$	2,805	\$ 2,861	
	GENERAL EXPENSES	\$	475	\$ 475	
3	131	FINANCE COMMITTEE	\$ 3,280	\$ 3,336	2%
	PERSONAL SERVICES	\$	191,100	\$ 192,482	
	GENERAL EXPENSES	\$	1,885	\$ 1,885	
4	135	TOWN ACCOUNTANT	\$ 192,985	\$ 194,367	1%
	PERSONAL SERVICES	\$	224,741	\$ 216,205	
	GENERAL EXPENSES	\$	70,536	\$ 67,836	
5	141	BOARD OF ASSESSORS	\$ 295,277	\$ 284,041	-4%
	PERSONAL SERVICES	\$	209,688	\$ 210,630	
	GENERAL EXPENSES	\$	60,760	\$ 66,916	
6	145	TREASURER	\$ 270,448	\$ 277,546	3%
	PERSONAL SERVICES	\$	181,032	\$ 184,471	
	GENERAL EXPENSES	\$	84,244	\$ 80,049	
7	146	TOWN COLLECTOR	\$ 265,276	\$ 264,520	0%
	GENERAL EXPENSES	\$	116,000	\$ 176,000	
8	151	TOWN COUNSEL	\$ 116,000	\$ 176,000	52% *
	PERSONAL SERVICES	\$	104,117	\$ 110,494	
	GENERAL EXPENSES	\$	10,200	\$ 9,324	
9	152	HUMAN RESOURCES	\$ 114,317	\$ 119,818	5%
	PERSONAL SERVICES	\$	163,189	\$ 165,300	
	GENERAL EXPENSES	\$	179,500	\$ 179,500	
	CAPITAL OUTLAY	\$	53,000	\$ 49,022	
10	155	INFORMATION TECHNOLOGY	\$ 395,689	\$ 393,822	0%
	PERSONAL SERVICES	\$	116,518	\$ 121,960	
	GENERAL EXPENSES	\$	8,150	\$ 6,849	
11	161	TOWN CLERK	\$ 124,668	\$ 128,809	3%
	PERSONAL SERVICES	\$	75,866	\$ 94,898	
	GENERAL EXPENSES	\$	23,930	\$ 23,138	
12	162	ELECTION & REGISTRATION	\$ 99,796	\$ 118,036	18% *
	PERSONAL SERVICES	\$	32,356	\$ 32,798	
	GENERAL EXPENSES	\$	3,180	\$ 2,819	
13	171	CONSERVATION COMMISSION	\$ 35,536	\$ 35,617	0%
	PERSONAL SERVICES	\$	138,718	\$ 141,464	
	GENERAL EXPENSES	\$	7,798	\$ 6,305	
14	175	PLANNING BOARD	\$ 146,516	\$ 147,769	1%
	PERSONAL SERVICES	\$	-	\$ -	
	GENERAL EXPENSES	\$	5,176	\$ 5,176	
15	176	BOARD OF APPEALS	\$ 5,176	\$ 5,176	0%
	PERSONAL SERVICES	\$	136,745	\$ 129,333	
	GENERAL EXPENSES	\$	565,500	\$ 563,452	
16	192	PUBLIC BUILDINGS	\$ 702,245	\$ 692,785	-1%
	LIABILITY INSURANCE	\$	479,273	\$ 550,000	
17	193	LIABILITY INSURANCE	\$ 479,273	\$ 550,000	15% *
TOTAL GENERAL GOVERNMENT			\$ 3,569,984	\$ 3,706,283	4%

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	PERSONAL SERVICES	\$	3,491,789	\$	3,491,033	
	GENERAL EXPENSES	\$	241,412	\$	234,536	
	CAPITAL OUTLAY	\$	69,179	\$	124,296	
18	210	POLICE DEPARTMENT	\$ 3,802,380		\$ 3,849,865	1%
	PERSONAL SERVICES	\$	401,948	\$	431,731	
	GENERAL EXPENSES	\$	-	\$	12,500	
	CAPITAL OUTLAY	\$	-	\$	2,683	
19	211	POLICE - DISPATCH	\$ 401,948		\$ 446,914	11% *
	PERSONAL SERVICES	\$	2,839,450	\$	2,928,274	
	GENERAL EXPENSES	\$	94,492	\$	96,820	
	CAPITAL OUTLAY	\$	10,000	\$	34,200	
20	220	FIRE DEPARTMENT	\$ 2,943,942		\$ 3,059,294	4%
	PERSONAL SERVICES	\$	781,081	\$	804,433	
	GENERAL EXPENSES	\$	221,170	\$	232,603	
	CAPITAL OUTLAY	\$	100	\$	100	
21	231	AMBULANCE - EMT SERVICE	\$ 1,002,351		\$ 1,037,136	3%
	PERSONAL SERVICES	\$	146,314	\$	147,412	
	GENERAL EXPENSES	\$	82,648	\$	87,065	
22	241	BUILDING INSPECTOR	\$ 228,962		\$ 234,477	2%
	PERSONAL SERVICES	\$	4,268	\$	4,353	
	GENERAL EXPENSES	\$	50	\$	50	
23	244	SEALER OF WEIGHTS & MEASURES	\$ 4,318		\$ 4,403	2%
	GENERAL EXPENSES	\$	9,000	\$	18,000	
24	291	EMERGENCY MANAGEMENT	\$ 9,000		\$ 18,000	100% *
	PERSONAL SERVICES	\$	20,307	\$	20,713	
	GENERAL EXPENSES	\$	4,250	\$	4,495	
25	292	ANIMAL CONTROL	\$ 24,557		\$ 25,208	3%
	PERSONAL SERVICES	\$	2,242	\$	2,287	
	GENERAL EXPENSES	\$	200	\$	200	
26	299	SAFETY COMMITTEE	\$ 2,442		\$ 2,487	2%
	TOTAL PUBLIC SAFETY		\$ 8,419,900		\$ 8,677,784	3%
	PERSONAL SERVICES	\$	1,287,682	\$	1,142,075	
	GENERAL EXPENSES	\$	1,789,545	\$	2,019,060	
	CAPITAL OUTLAY	\$	-	\$	-	
27	410	DEPARTMENT OF PUBLIC WORKS	\$ 3,077,227		\$ 3,161,135	3%
	PERSONAL SERVICES	\$	60,000	\$	60,000	
	GENERAL EXPENSES	\$	180,000	\$	180,000	
28	423	SNOW & ICE REMOVAL	\$ 240,000		\$ 240,000	0%
	GENERAL EXPENSES	\$	291,000	\$	291,000	
29	424	STREETS/TRAFFIC LIGHTS	\$ 291,000		\$ 291,000	0%
	TOTAL PUBLIC WORKS		\$ 3,608,227		\$ 3,692,135	2%
	PERSONAL SERVICES	\$	354,076	\$	333,499	
	GENERAL EXPENSES	\$	16,875	\$	19,410	
30	510	BOARD OF HEALTH	\$ 370,951		\$ 352,909	-5%
	PERSONAL SERVICES	\$	353,303	\$	361,317	
	GENERAL EXPENSES	\$	60,780	\$	68,312	
	INTERGOVERNMENTAL	\$	2,851	\$	2,851	
31	541	COUNCIL ON AGING	\$ 416,934		\$ 432,480	4%
	PERSONAL SERVICES	\$	87,559	\$	91,709	
	GENERAL EXPENSES	\$	313,950	\$	306,329	
	OTHER CHARGES	\$	-	\$	-	
32	543	VETERANS SERVICES	\$ 401,509		\$ 398,038	-1%

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TOTAL HUMAN SERVICES			\$ 1,189,394	\$ 1,183,427	-1%
	PERSONAL SERVICES	\$ 375,499	\$ 388,260		
	GENERAL EXPENSES	\$ 133,065	\$ 133,061		
33	610 HUBBARD MEMORIAL LIBRARY		\$ 508,564	\$ 521,321	3%
	PERSONAL SERVICES	\$ 334,313	\$ 269,552		
	GENERAL EXPENSES	\$ 54,567	\$ 54,567		
34	630 RECREATION COMMISSION		\$ 388,880	\$ 324,119	-17% *
	GENERAL EXPENSES	\$ 1,420	\$ 1,420		
35	691 HISTORICAL COMMISSION		\$ 1,420	\$ 1,420	0%
TOTAL CULTURE AND RECREATION			\$ 898,864	\$ 846,860	-6%
	DEBT PRINCIPAL	\$ 2,526,072	\$ 2,500,559		
	DEBT INTEREST	\$ 457,629	\$ 1,329,411		
	TEMPORARY INTEREST	\$ 78,572	\$ 142,313		
36	701 TOTAL DEBT AND INTEREST		\$ 3,062,273	\$ 3,972,283	30% *
	EMPLOYEE BENEFITS	\$ 15,414,257	\$ 15,703,488		
37	910 EMPLOYEE BENEFITS		\$ 15,414,257	\$ 15,703,488	2%
	SCHOOL DEPARTMENT	\$ 32,129,259	\$ 33,072,751		
38	300 SCHOOL DEPARTMENT		\$ 32,129,259	\$ 33,072,751	3%
TOTAL GENERAL FUND			\$ 68,292,158	\$ 70,855,011	4%
	PERSONAL SERVICES	\$ 356,297	\$ 341,795		
	GENERAL EXPENSES	\$ 325,500	\$ 289,975		
	CAPITAL OUTLAY	\$ -	\$ -		
39	GOLF ENTERPRISE		\$ 681,797	\$ 631,770	-7% *
	PERSONAL SERVICES	\$ 154,993	\$ 157,222		
	GENERAL EXPENSES	\$ 333,377	\$ 369,022		
	CAPITAL OUTLAY	\$ 1,162,402	\$ 1,249,686		
40	SEWER ENTERPRISE		\$ 1,650,772	\$ 1,775,930	8% *
TOTAL ENTERPRISE FUND			\$ 2,332,569	\$ 2,407,700	3%
	PERSONAL SERVICES	\$ 178,102	\$ 196,509		
	GENERAL EXPENSES	\$ 48,600	\$ 48,600		
	CAPITAL OUTLAY	\$ 150,000	\$ 50,000		
41	CABLE - RECEIPTS RESERVED FOR APPROPRIATION		\$ 376,702	\$ 295,109	-22% *
TOTAL RECEIPTS RESERVED FOR APPROPRIATION			\$ 376,702	\$ 295,109	-22%
TOTAL TOWN BUDGET			\$ 71,001,429	\$ 73,557,820	4%

*** Budget Variance Explanations**

8 151 - Town Council:	Town Council has not had an increase since 2004. The annual contract with the new rates were discussed and approved by the BOS on March 17th.
12 162 - Election & Registration:	The increase in Personal Services is due to 3 elections scheduled in FY21.
17 193 - Liability Insurance:	The increase of 69K is due to the Town's excluded debt projects as well as a review of values for Town and School buildings.
19 211 - Police Dispatch:	This was a new department in FY20 with only Personal Services budgets. General Expense and Capital Expense budgets of 15K have been added for FY21.
24 291 - Emergency Management:	This is the cost of the Townwide Communications Emergency Management System.
34 630 - Recreation Commission:	Reductions resulting from COVID restrictions relating to Before/After School and Summer Camp programs as well as a decrease in Overtime.
36 701 - Debt and Interest:	The increase in interest payments of 935K due to excluded debt borrowing on Harris Brook School and Sr Center and temp interest for Radio Communications borrowing.
39 Golf Enterprise:	The reduction is due to anticipated maintenance savings in light of cart replacements as well as decreased anticipated revenue resulting from COVID-19 restrictions.
40 Sewer Enterprise:	PY benefits paid by the Town of 40K were not budgeted in the Enterprise Fund in PY as they were part of Indirect Costs of 97.5K compared with FY21 Indirect Costs of 35K.
41 Cable:	PY included 100K in Capital Outlay for a recording and production system for the HS Auditorium.