

**TOWN OF LUDLOW  
FY2023 TOWN BUDGET - ARTICLE 3**

Department Number		Department Name	FY2022 Approved Budget		FY2023 Approved Budget	% Change
1	114	<i>PERSONAL SERVICES</i>	\$ 560	\$ 571		
		<b>MODERATOR</b>	<b>\$ 560</b>		<b>\$ 571</b>	2%
2	122	<i>PERSONAL SERVICES</i>	\$ 256,114	\$ 373,550		
		<i>GENERAL EXPENSES</i>	\$ 73,402	\$ 82,902		
		<b>BOARD OF SELECTMEN</b>	<b>\$ 329,516</b>		<b>\$ 456,452</b>	39% *
3	131	<i>PERSONAL SERVICES</i>	\$ 2,918	\$ 2,976		
		<i>GENERAL EXPENSES</i>	\$ 475	\$ 475		
		<b>FINANCE COMMITTEE</b>	<b>\$ 3,393</b>		<b>\$ 3,451</b>	2%
4	135	<i>PERSONAL SERVICES</i>	\$ 202,944	\$ 227,705		
		<i>GENERAL EXPENSES</i>	\$ 1,885	\$ 1,885		
		<b>TOWN ACCOUNTANT</b>	<b>\$ 204,829</b>		<b>\$ 229,590</b>	12% *
5	141	<i>PERSONAL SERVICES</i>	\$ 231,603	\$ 240,402		
		<i>GENERAL EXPENSES</i>	\$ 70,336	\$ 69,310		
		<b>BOARD OF ASSESSORS</b>	<b>\$ 301,939</b>		<b>\$ 309,712</b>	3%
6	145	<i>PERSONAL SERVICES</i>	\$ 220,078	\$ 215,924		
		<i>GENERAL EXPENSES</i>	\$ 69,760	\$ 69,760		
		<b>TREASURER</b>	<b>\$ 289,838</b>		<b>\$ 285,684</b>	-1%
7	146	<i>PERSONAL SERVICES</i>	\$ 188,264	\$ 193,590		
		<i>GENERAL EXPENSES</i>	\$ 80,049	\$ 85,049		
		<b>TOWN COLLECTOR</b>	<b>\$ 268,313</b>		<b>\$ 278,639</b>	4%
8	151	<i>GENERAL EXPENSES</i>	\$ 176,000	\$ 176,000		
		<b>TOWN COUNSEL</b>	<b>\$ 176,000</b>		<b>\$ 176,000</b>	0%
9	152	<i>PERSONAL SERVICES</i>	\$ 140,315	\$ 190,515		
		<i>GENERAL EXPENSES</i>	\$ 9,324	\$ 9,324		
		<b>HUMAN RESOURCES</b>	<b>\$ 149,639</b>		<b>\$ 199,839</b>	34% *
		<i>PERSONAL SERVICES</i>	\$ 173,868	\$ 186,194		

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		GENERAL EXPENSES	\$ 259,374	\$ 313,500		
		CAPITAL OUTLAY	\$ 49,022	\$ 60,000		
10	155	<b>INFORMATION TECHNOLOGY</b>	<b>\$ 482,264</b>		<b>\$ 559,694</b>	16% *
		PERSONAL SERVICES	\$ 129,092	\$ 136,493		
		GENERAL EXPENSES	\$ 6,849	\$ 13,751		
11	161	<b>TOWN CLERK</b>	<b>\$ 135,941</b>		<b>\$ 150,244</b>	11% *
		PERSONAL SERVICES	\$ 63,677	\$ 111,726		
		GENERAL EXPENSES	\$ 23,138	\$ 23,138		
12	162	<b>ELECTION &amp; REGISTRATION</b>	<b>\$ 86,815</b>		<b>\$ 134,864</b>	55% *
		PERSONAL SERVICES	\$ 33,655	\$ 35,001		
		GENERAL EXPENSES	\$ 2,819	\$ 2,831		
13	171	<b>CONSERVATION COMMISSION</b>	<b>\$ 36,474</b>		<b>\$ 37,832</b>	4%
		PERSONAL SERVICES	\$ 144,211	\$ 148,785		
		GENERAL EXPENSES	\$ 6,305	\$ 6,305		
14	175	<b>PLANNING BOARD</b>	<b>\$ 150,516</b>		<b>\$ 155,090</b>	3%
		PERSONAL SERVICES	\$ -	\$ -		
		GENERAL EXPENSES	\$ 5,176	\$ 5,176		
15	176	<b>BOARD OF APPEALS</b>	<b>\$ 5,176</b>		<b>\$ 5,176</b>	0%
		PERSONAL SERVICES	\$ 130,492	\$ 134,354		
		GENERAL EXPENSES	\$ 600,500	\$ 653,800		
16	192	<b>PUBLIC BUILDINGS</b>	<b>\$ 730,992</b>		<b>\$ 788,154</b>	8% *
		LIABILITY INSURANCE	\$ 675,000	\$ 800,000		
17	193	<b>LIABILITY INSURANCE</b>	<b>\$ 675,000</b>		<b>\$ 800,000</b>	19% *
<b>TOTAL GENERAL GOVERNMENT</b>			<b>\$ 4,027,205</b>		<b>\$ 4,570,992</b>	14%
		PERSONAL SERVICES	\$ 3,647,350	\$ 3,946,020		
		GENERAL EXPENSES	\$ 239,311	\$ 252,425		
		CAPITAL OUTLAY	\$ 129,521	\$ 143,500		
18	210	<b>POLICE DEPARTMENT</b>	<b>\$ 4,016,182</b>		<b>\$ 4,341,945</b>	8% *

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		<i>PERSONAL SERVICES</i>	\$ 497,103	\$	578,838	
		<i>GENERAL EXPENSES</i>	\$ 12,500	\$	12,500	
		<i>CAPITAL OUTLAY</i>	\$ -	\$	-	
19	211	<b>POLICE - DISPATCH</b>	<b>\$ 509,603</b>		<b>\$ 591,338</b>	16% *
		<i>PERSONAL SERVICES</i>	\$ 2,981,353	\$	3,232,978	
		<i>GENERAL EXPENSES</i>	\$ 98,396	\$	104,231	
		<i>CAPITAL OUTLAY</i>	\$ 34,200	\$	36,200	
20	220	<b>FIRE DEPARTMENT</b>	<b>\$ 3,113,949</b>		<b>\$ 3,373,409</b>	8% *
		<i>PERSONAL SERVICES</i>	\$ 813,556	\$	820,863	
		<i>GENERAL EXPENSES</i>	\$ 239,603	\$	248,483	
		<i>CAPITAL OUTLAY</i>	\$ -	\$	-	
21	231	<b>AMBULANCE - EMT SERVICE</b>	<b>\$ 1,053,159</b>		<b>\$ 1,069,346</b>	2%
		<i>PERSONAL SERVICES</i>	\$ 146,161	\$	144,295	
		<i>GENERAL EXPENSES</i>	\$ 85,665	\$	75,665	
22	241	<b>BUILDING INSPECTOR</b>	<b>\$ 231,826</b>		<b>\$ 219,960</b>	-5%
		<i>PERSONAL SERVICES</i>	\$ 4,440	\$	4,529	
		<i>GENERAL EXPENSES</i>	\$ 50	\$	50	
23	244	<b>SEALER OF WEIGHTS &amp; MEASURES</b>	<b>\$ 4,490</b>		<b>\$ 4,579</b>	2%
		<i>GENERAL EXPENSES</i>	\$ 19,000	\$	19,000	
24	291	<b>EMERGENCY MANAGEMENT</b>	<b>\$ 19,000</b>		<b>\$ 19,000</b>	0%
		<i>PERSONAL SERVICES</i>	\$ 22,627	\$	22,414	
		<i>GENERAL EXPENSES</i>	\$ 7,250	\$	7,500	
25	292	<b>ANIMAL CONTROL</b>	<b>\$ 29,877</b>		<b>\$ 29,914</b>	0%
		<i>PERSONAL SERVICES</i>	\$ 2,333	\$	2,380	
		<i>GENERAL EXPENSES</i>	\$ 200	\$	200	
26	299	<b>SAFETY COMMITTEE</b>	<b>\$ 2,533</b>		<b>\$ 2,580</b>	2%
<b>TOTAL PUBLIC SAFETY</b>			<b>\$ 8,980,619</b>		<b>\$ 9,652,071</b>	7%

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		PERSONAL SERVICES	\$ 1,308,565	\$ 1,409,296		
		GENERAL EXPENSES	\$ 2,135,837	\$ 2,545,770		
		CAPITAL OUTLAY	\$ -	\$ -		
27	410	<b>DEPARTMENT OF PUBLIC WORKS</b>	<b>\$ 3,444,402</b>		<b>\$ 3,955,066</b>	15% *
		PERSONAL SERVICES	\$ 60,000	\$ 60,000		
		GENERAL EXPENSES	\$ 180,000	\$ 180,000		
28	423	<b>SNOW &amp; ICE REMOVAL</b>	<b>\$ 240,000</b>		<b>\$ 240,000</b>	0%
		GENERAL EXPENSES	\$ 291,000	\$ 291,000		
29	424	<b>STREETS/TRAFFIC LIGHTS</b>	<b>\$ 291,000</b>		<b>\$ 291,000</b>	0%
<b>TOTAL PUBLIC WORKS</b>			<b>\$ 3,975,402</b>		<b>\$ 4,486,066</b>	13%
		PERSONAL SERVICES	\$ 342,347	\$ 352,094		
		GENERAL EXPENSES	\$ 19,410	\$ 19,410		
30	510	<b>BOARD OF HEALTH</b>	<b>\$ 361,757</b>		<b>\$ 371,504</b>	3%
		PERSONAL SERVICES	\$ 385,758	\$ 423,770		
		GENERAL EXPENSES	\$ 68,312	\$ 85,500		
		INTERGOVERNMENTAL	\$ -	\$ 2,300		
31	541	<b>COUNCIL ON AGING</b>	<b>\$ 454,070</b>		<b>\$ 511,570</b>	13% *
		PERSONAL SERVICES	\$ 97,106	\$ 101,072		
		GENERAL EXPENSES	\$ 285,734	\$ 289,900		
		OTHER CHARGES	\$ -	\$ -		
32	543	<b>VETERANS SERVICES</b>	<b>\$ 382,840</b>		<b>\$ 390,972</b>	2%
<b>TOTAL HUMAN SERVICES</b>			<b>\$ 1,198,667</b>		<b>\$ 1,274,046</b>	6%
		PERSONAL SERVICES	\$ 387,186	\$ 450,750		
		GENERAL EXPENSES	\$ 134,646	\$ 151,823		
33	610	<b>HUBBARD MEMORIAL LIBRARY</b>	<b>\$ 521,832</b>		<b>\$ 602,573</b>	15% *
		PERSONAL SERVICES	\$ 322,668	\$ 343,313		
		GENERAL EXPENSES	\$ 54,567	\$ 54,567		

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34	630	RECREATION COMMISSION	\$	377,235	\$ 397,880	5% *
		GENERAL EXPENSES	\$	1,420	\$ 1,420	
35	691	HISTORICAL COMMISSION	\$	1,420	\$ 1,420	0%
<b>TOTAL CULTURE AND RECREATION</b>			\$	<b>900,487</b>	\$ <b>1,001,873</b>	<b>11%</b>
		DEBT PRINCIPAL	\$	1,195,651	\$ 1,426,539	
		DEBT INTEREST	\$	1,266,335	\$ 1,202,087	
		TEMPORARY INTEREST	\$	39,600	\$ 217,000	
36	701	TOTAL DEBT AND INTEREST	\$	<b>2,501,586</b>	\$ <b>2,845,626</b>	<b>14% *</b>
		EMPLOYEE BENEFITS	\$	15,863,090	\$ 16,385,262	
37	910	EMPLOYEE BENEFITS	\$	<b>15,863,090</b>	\$ <b>16,385,262</b>	<b>3% *</b>
		SCHOOL DEPARTMENT	\$	33,976,203	\$ 34,315,965	
38	300	SCHOOL DEPARTMENT	\$	<b>33,976,203</b>	\$ <b>34,315,965</b>	<b>1%</b>
<b>TOTAL GENERAL FUND</b>			\$	<b>71,423,259</b>	\$ <b>74,531,901</b>	<b>4%</b>
		PERSONAL SERVICES	\$	389,159	\$ 354,153	
		GENERAL EXPENSES	\$	309,975	\$ 415,450	
		CAPITAL OUTLAY	\$	-	\$ -	
39		GOLF ENTERPRISE	\$	<b>699,134</b>	\$ <b>769,603</b>	<b>10% *</b>
		PERSONAL SERVICES	\$	196,280	\$ 166,942	
		GENERAL EXPENSES	\$	329,022	\$ 367,173	
		INTERGOVERNMENTAL	\$	1,249,686	\$ 1,337,272	
40		SEWER ENTERPRISE	\$	<b>1,774,988</b>	\$ <b>1,871,387</b>	<b>5% *</b>
		GENERAL EXPENSES	\$	10,000	\$ 10,000	
41		LANDFILL ENTERPRISE	\$	<b>10,000</b>	\$ <b>10,000</b>	<b>0%</b>
<b>TOTAL ENTERPRISE FUND</b>			\$	<b>2,484,122</b>	\$ <b>2,650,990</b>	<b>7%</b>
		PERSONAL SERVICES	\$	198,346	\$ 204,242	
		GENERAL EXPENSES	\$	48,600	\$ 48,600	

Department Number	Department Name	FY2022 Approved Budget		FY2023 Approved Budget % Change	
	CAPITAL OUTLAY	\$ 150,000	\$ 50,000		
42	CABLE - RECEIPTS RESERVED FOR APPROPRIATION	\$ 396,946		\$ 302,842	-24%
<b>TOTAL RECEIPTS RESERVED FOR APPROPRIATION</b>		<b>\$ 396,946</b>		<b>\$ 302,842</b>	<b>-24%</b>
<b>TOTAL TOWN BUDGET</b>		<b>\$ 74,304,327</b>		<b>\$ 77,485,733</b>	<b>4%</b>

**\* Budget Variance Explanations**

2	122 - Board of Selectmen:	New Town Administrator contract/Staff Steps 40K, New Grant Writer/Procurement 75K
4	135 - Town Accountant:	Office Reorganization/Staff Steps 24K
9	152 - Human Resources:	FT HR Generalist/PT Clerk/Staff Steps 50K
10	155 - Information Technology:	MUNIS Cloud Hosting 60K
11	161 - Town Clerk:	Dog Software 7K
12	162 - Election & Registration:	Early Voting, SEC mailings, 3 Elections scheduled in FY23 40K
16	192 - Public Buildings:	Anticipated maintenance on aging buildings 50K
17	193 - Liability Insurance:	Increased cost of insuring vacant buildings 125K
18	210 - Police:	New Lt 90K/Contractual increases 200K
19	211 - Police - Dispatch:	Additional Per Diem 22K/Contractual Increases 5% each year for 3 years
20	220 - Fire:	New Firefighter 65K/4 Lt Promotions 35K/Contractual increases 150K
27	410 - Dept of Public Works:	Trash disposal increase 369K/Funding for positions already on Classification Plan 80K
31	541 - Council on Aging:	Increase Van Driver hours/Activity Assistant 30K
33	610 - Hubbard Library:	Adult Librarian 65K
34	630 - Recreation Commission:	Minimum wage increases 20K
36	701 - Debt and Interest:	Radio Communications ST Borrowing 167K/Increase in Principal due on other borrowings 168K
37	910 - Employee Benefits:	Increase in Retirement 349K/Increase in Health Insurance 100K
39	Golf Enterprise:	Line item added for Treework
40	Sewer Enterprise:	Increase in Springfield Sewer Contract 95K