

**TOWN OF LUDLOW  
FY2022 TOWN BUDGET - ARTICLE 3**

Department Number		Department Name	FY2021 Approved Budget		FY2022 Approved Budget	% Change
1	114	PERSONAL SERVICES	\$	549	\$ 560	2%
		<b>MODERATOR</b>	\$	549	\$ 560	
		PERSONAL SERVICES	\$	241,690	\$ 256,114	5% *
		GENERAL EXPENSES	\$	72,402	\$ 73,402	
		<b>BOARD OF SELECTMEN</b>	\$	314,092	\$ 329,516	
2	122					
		PERSONAL SERVICES	\$	2,861	\$ 2,918	
		GENERAL EXPENSES	\$	475	\$ 475	
3	131	<b>FINANCE COMMITTEE</b>	\$	3,336	\$ 3,393	2%
		PERSONAL SERVICES	\$	192,482	\$ 202,944	5% *
		GENERAL EXPENSES	\$	1,885	\$ 1,885	
		<b>TOWN ACCOUNTANT</b>	\$	194,367	\$ 204,829	
4	135					
		PERSONAL SERVICES	\$	216,205	\$ 231,603	
		GENERAL EXPENSES	\$	67,836	\$ 70,336	
5	141	<b>BOARD OF ASSESSORS</b>	\$	284,041	\$ 301,939	6% *
		PERSONAL SERVICES	\$	210,630	\$ 220,078	4% *
		GENERAL EXPENSES	\$	66,916	\$ 69,760	
		<b>TREASURER</b>	\$	277,546	\$ 289,838	
6	145					
		PERSONAL SERVICES	\$	184,471	\$ 188,264	
		GENERAL EXPENSES	\$	80,049	\$ 80,049	
7	146	<b>TOWN COLLECTOR</b>	\$	264,520	\$ 268,313	1%
		GENERAL EXPENSES	\$	176,000	\$ 176,000	0%
		<b>TOWN COUNSEL</b>	\$	176,000	\$ 176,000	
		PERSONAL SERVICES	\$	110,494	\$ 140,315	25% *
		GENERAL EXPENSES	\$	9,324	\$ 9,324	
		<b>HUMAN RESOURCES</b>	\$	119,818	\$ 149,639	
9	152					
		PERSONAL SERVICES	\$	165,300	\$ 173,868	
		GENERAL EXPENSES	\$	179,500	\$ 259,374	
		CAPITAL OUTLAY	\$	49,022	\$ 49,022	22% *
		<b>INFORMATION TECHNOLOGY</b>	\$	393,822	\$ 482,264	
		PERSONAL SERVICES	\$	121,960	\$ 129,092	6% *
		GENERAL EXPENSES	\$	6,849	\$ 6,849	
		<b>TOWN CLERK</b>	\$	128,809	\$ 135,941	
11	161					
		PERSONAL SERVICES	\$	94,898	\$ 63,677	
		GENERAL EXPENSES	\$	23,138	\$ 23,138	
12	162	<b>ELECTION &amp; REGISTRATION</b>	\$	118,036	\$ 86,815	-26% *
		PERSONAL SERVICES	\$	32,798	\$ 33,655	2%
		GENERAL EXPENSES	\$	2,819	\$ 2,819	
		<b>CONSERVATION COMMISSION</b>	\$	35,617	\$ 36,474	
13	171					
		PERSONAL SERVICES	\$	141,464	\$ 144,211	
		GENERAL EXPENSES	\$	6,305	\$ 6,305	

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14	175	PLANNING BOARD		\$ 147,769		\$ 150,516	2%
		PERSONAL SERVICES	\$ -		\$ -		
		GENERAL EXPENSES	\$ 5,176		\$ 5,176		
15	176	BOARD OF APPEALS		\$ 5,176		\$ 5,176	0%
		PERSONAL SERVICES	\$ 129,333		\$ 130,492		
		GENERAL EXPENSES	\$ 563,452		\$ 600,500		
16	192	PUBLIC BUILDINGS		\$ 692,785		\$ 730,992	6% *
		LIABILITY INSURANCE	\$ 550,000		\$ 675,000		
17	193	LIABILITY INSURANCE		\$ 550,000		\$ 675,000	23% *
		<b>TOTAL GENERAL GOVERNMENT</b>		<b>\$ 3,706,283</b>		<b>\$ 4,027,205</b>	<b>9%</b>
		PERSONAL SERVICES	\$ 3,491,033		\$ 3,647,350		
		GENERAL EXPENSES	\$ 234,536		\$ 239,311		
		CAPITAL OUTLAY	\$ 124,296		\$ 129,521		
18	210	POLICE DEPARTMENT		\$ 3,849,865		\$ 4,016,182	4% *
		PERSONAL SERVICES	\$ 431,731		\$ 497,103		
		GENERAL EXPENSES	\$ 12,500		\$ 12,500		
		CAPITAL OUTLAY	\$ 2,683		\$ -		
19	211	POLICE - DISPATCH		\$ 446,914		\$ 509,603	14% *
		PERSONAL SERVICES	\$ 2,928,274		\$ 2,981,353		
		GENERAL EXPENSES	\$ 96,820		\$ 98,396		
		CAPITAL OUTLAY	\$ 34,200		\$ 34,200		
20	220	FIRE DEPARTMENT		\$ 3,059,294		\$ 3,113,949	2%
		PERSONAL SERVICES	\$ 804,433		\$ 813,556		
		GENERAL EXPENSES	\$ 232,603		\$ 239,603		
		CAPITAL OUTLAY	\$ 100		\$ -		
21	231	AMBULANCE - EMT SERVICE		\$ 1,037,136		\$ 1,053,159	2%
		PERSONAL SERVICES	\$ 147,412		\$ 146,161		
		GENERAL EXPENSES	\$ 87,065		\$ 85,665		
22	241	BUILDING INSPECTOR		\$ 234,477		\$ 231,826	-1%
		PERSONAL SERVICES	\$ 4,353		\$ 4,440		
		GENERAL EXPENSES	\$ 50		\$ 50		
23	244	SEALER OF WEIGHTS & MEASURES		\$ 4,403		\$ 4,490	2%
		GENERAL EXPENSES	\$ 18,000		\$ 19,000		
24	291	EMERGENCY MANAGEMENT		\$ 18,000		\$ 19,000	6%
		PERSONAL SERVICES	\$ 20,713		\$ 22,627		
		GENERAL EXPENSES	\$ 4,495		\$ 7,250		
25	292	ANIMAL CONTROL		\$ 25,208		\$ 29,877	19% *
		PERSONAL SERVICES	\$ 2,287		\$ 2,333		
		GENERAL EXPENSES	\$ 200		\$ 200		
26	299	SAFETY COMMITTEE		\$ 2,487		\$ 2,533	2%

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		<b>TOTAL PUBLIC SAFETY</b>	\$ 8,677,784		\$ 8,980,619	3%
		PERSONAL SERVICES	\$ 1,142,075	\$ 1,308,565		
		GENERAL EXPENSES	\$ 2,019,060	\$ 2,135,837		
		CAPITAL OUTLAY	\$ -	\$ -		
27	410	<b>DEPARTMENT OF PUBLIC WORKS</b>	\$ 3,161,135		\$ 3,444,402	9% *
		PERSONAL SERVICES	\$ 60,000	\$ 60,000		
		GENERAL EXPENSES	\$ 180,000	\$ 180,000		
28	423	<b>SNOW &amp; ICE REMOVAL</b>	\$ 240,000		\$ 240,000	0%
		GENERAL EXPENSES	\$ 291,000	\$ 291,000		
29	424	<b>STREETS/TRAFFIC LIGHTS</b>	\$ 291,000		\$ 291,000	0%
		<b>TOTAL PUBLIC WORKS</b>	\$ 3,692,135		\$ 3,975,402	8%
		PERSONAL SERVICES	\$ 333,499	\$ 342,347		
		GENERAL EXPENSES	\$ 19,410	\$ 19,410		
30	510	<b>BOARD OF HEALTH</b>	\$ 352,909		\$ 361,757	3%
		PERSONAL SERVICES	\$ 361,317	\$ 385,758		
		GENERAL EXPENSES	\$ 68,312	\$ 68,312		
		INTERGOVERNMENTAL	\$ 2,851	\$ -		
31	541	<b>COUNCIL ON AGING</b>	\$ 432,480		\$ 454,070	5% *
		PERSONAL SERVICES	\$ 91,709	\$ 97,106		
		GENERAL EXPENSES	\$ 306,329	\$ 285,734		
		OTHER CHARGES	\$ -	\$ -		
32	543	<b>VETERANS SERVICES</b>	\$ 398,038		\$ 382,840	-4%
		<b>TOTAL HUMAN SERVICES</b>	\$ 1,183,427		\$ 1,198,667	1%
		PERSONAL SERVICES	\$ 388,260	\$ 387,186		
		GENERAL EXPENSES	\$ 133,061	\$ 134,646		
33	610	<b>HUBBARD MEMORIAL LIBRARY</b>	\$ 521,321		\$ 521,832	0%
		PERSONAL SERVICES	\$ 269,552	\$ 322,668		
		GENERAL EXPENSES	\$ 54,567	\$ 54,567		
34	630	<b>RECREATION COMMISSION</b>	\$ 324,119		\$ 377,235	16% *
		GENERAL EXPENSES	\$ 1,420	\$ 1,420		
35	691	<b>HISTORICAL COMMISSION</b>	\$ 1,420		\$ 1,420	0%
		<b>TOTAL CULTURE AND RECREATION</b>	\$ 846,860		\$ 900,487	6%
		DEBT PRINCIPAL	\$ 2,500,559	\$ 1,195,651		
		DEBT INTEREST	\$ 1,329,411	\$ 1,266,335		
		TEMPORARY INTEREST	\$ 142,313	\$ 39,600		
36	701	<b>TOTAL DEBT AND INTEREST</b>	\$ 3,972,283		\$ 2,501,586	-37% *

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37	910	EMPLOYEE BENEFITS	\$	15,703,488	\$ 15,863,090	1%
		EMPLOYEE BENEFITS	\$	15,703,488	\$ 15,863,090	
38	300	SCHOOL DEPARTMENT	\$	33,072,751	\$ 33,976,203	3%
		SCHOOL DEPARTMENT	\$	33,072,751	\$ 33,976,203	
TOTAL GENERAL FUND			\$	70,855,011	\$ 71,423,259	1%
39		PERSONAL SERVICES	\$	341,795	\$ 389,159	11% *
		GENERAL EXPENSES	\$	289,975	\$ 309,975	
		CAPITAL OUTLAY	\$	-	\$ -	
		GOLF ENTERPRISE	\$	631,770	\$ 699,134	
40		PERSONAL SERVICES	\$	157,222	\$ 196,280	0%
		GENERAL EXPENSES	\$	369,022	\$ 329,022	
		CAPITAL OUTLAY	\$	1,249,686	\$ 1,249,686	
		SEWER ENTERPRISE	\$	1,775,930	\$ 1,774,988	
41		GENERAL EXPENSES	\$	-	\$ 10,000	100% *
		LANDFILL ENTERPRISE	\$	-	\$ 10,000	
TOTAL ENTERPRISE FUND			\$	2,407,700	\$ 2,484,122	3%
42		PERSONAL SERVICES	\$	196,509	\$ 198,346	35% *
		GENERAL EXPENSES	\$	48,600	\$ 48,600	
		CAPITAL OUTLAY	\$	50,000	\$ 150,000	
		CABLE - RECEIPTS RESERVED FOR APPROPRIATION	\$	295,109	\$ 396,946	
TOTAL RECEIPTS RESERVED FOR APPROPRIATION			\$	295,109	\$ 396,946	35%
TOTAL TOWN BUDGET			\$	73,557,820	\$ 74,304,327	1%

**\* Budget Variance Explanations**

2 122 - Board of Selectmen:	Town Administrator contract increase, employee step increases
4 135 - Town Accountant:	Town Accountant contract increase, employee step increases
5 141 - Board of Assessors:	Assessor step increase, employee step increases
6 145 - Treasurer:	Treasurer step increase, employee step increases, 2K Insurance Premium
9 152 - Human Resources:	Director step increase, 19K Part-time employee transitioned to Full-time
10 155 - Information Technology:	68,374 Payroll/HR Automation, 8,500 Security 3yr, 3K Munis Support/Director Classification Change 2,941
11 161 - Town Clerk:	Town Clerk certification and step increase, employee step increases
12 162 - Election & Registration:	There were 3 elections in the prior year compared with 1 in FY22
16 192 - Public Buildings:	25K increase to support the newly built Senior Center
17 193 - Liability Insurance:	Harris Brook School and the Senior Center will both be online in FY22, 3 vacant buildings
18 210 - Police:	Additional Sergeant
19 211 - Police - Dispatch:	Contractual increases, Additional PT Dispatcher
25 292 - Animal Control:	Increase due to Energy/Utilities

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27 410 - Dept of Public Works:	Trash/Recycle increases, 2 positions left unfunded in the prior year will be filled in FY22, 95K MS-4 mandated study, 37K new PW-1 position funded			
31 541 - Council on Aging:	5K to increase Cook to full-time, 24K increase in food due to more seniors being supported			
34 630 - Recreation Commission:	Due to COVID restrictions the Pond, Summer, and Before/After school programs were reduced or closed resulting in a reduced budget last year, FY22 is expected to see a return to programming w/ minimum wage increases of 12.5% over the past two years			
36 701 - Debt and Interest:	The reduction is due to the payoff of the HS excluded debt project (Approx 1 mil with MSBA reimb of 876K).			
39 GOLF Enterprise:	The Golf Course has seen an increase in participation through the Pandemic and is returning to full capacity w/ a new Golf Cart fleet, increased revenue and expenses			
41 Landfill Enterprise:	10K budget was set in previous years through an article, now budgeted in the Annual Town Budget Article with other Enterprise funds			
42 CABLE:	150K - Video recording/broadcast HS auditorium funded through Retained Earnings			