

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

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

Department Number		Department Name	FY2022 Approved Budget		FY2023 Approved Budget % Change	
		GENERAL EXPENSES	\$ 259,374	\$ 313,500		
		CAPITAL OUTLAY	\$ 49,022	\$ 60,000		
10	155	INFORMATION TECHNOLOGY	\$ 482,264	\$ 559,694	16%	*
		PERSONAL SERVICES	\$ 129,092	\$ 136,493		
		GENERAL EXPENSES	\$ 6,849	\$ 13,751		
11	161	TOWN CLERK	\$ 135,941	\$ 150,244	11%	*
		PERSONAL SERVICES	\$ 63,677	\$ 111,726		
		GENERAL EXPENSES	\$ 23,138	\$ 23,138		
12	162	ELECTION & REGISTRATION	\$ 86,815	\$ 134,864	55%	*
		PERSONAL SERVICES	\$ 33,655	\$ 35,001		
		GENERAL EXPENSES	\$ 2,819	\$ 2,831		
13	171	CONSERVATION COMMISSION	\$ 36,474	\$ 37,832	4%	
		PERSONAL SERVICES	\$ 144,211	\$ 148,785		
		GENERAL EXPENSES	\$ 6,305	\$ 6,305		
14	175	PLANNING BOARD	\$ 150,516	\$ 155,090	3%	
		PERSONAL SERVICES	\$ -	\$ -		
		GENERAL EXPENSES	\$ 5,176	\$ 5,176		
15	176	BOARD OF APPEALS	\$ 5,176	\$ 5,176	0%	
		PERSONAL SERVICES	\$ 130,492	\$ 134,354		
		GENERAL EXPENSES	\$ 600,500	\$ 653,800		
16	192	PUBLIC BUILDINGS	\$ 730,992	\$ 788,154	8%	*
		LIABILITY INSURANCE	\$ 675,000	\$ 800,000		
17	193	LIABILITY INSURANCE	\$ 675,000	\$ 800,000	19%	*
TOTAL GENERAL GOVERNMENT			\$ 4,027,205	\$ 4,570,992	14%	
		PERSONAL SERVICES	\$ 3,647,350	\$ 3,946,020		
		GENERAL EXPENSES	\$ 239,311	\$ 252,425		
		CAPITAL OUTLAY	\$ 129,521	\$ 143,500		
18	210	POLICE DEPARTMENT	\$ 4,016,182	\$ 4,341,945	8%	*

Department Number		Department Name	FY2022 Approved Budget		FY2023 Approved Budget	% Change
19	211	PERSONAL SERVICES	\$	497,103	\$	578,838
		GENERAL EXPENSES	\$	12,500	\$	12,500
		CAPITAL OUTLAY	\$	-	\$	-
		<b>POLICE - DISPATCH</b>		<b>\$ 509,603</b>	<b>\$ 591,338</b>	16% *
20	220	PERSONAL SERVICES	\$	2,981,353	\$	3,232,978
		GENERAL EXPENSES	\$	98,396	\$	104,231
		CAPITAL OUTLAY	\$	34,200	\$	36,200
		<b>FIRE DEPARTMENT</b>		<b>\$ 3,113,949</b>	<b>\$ 3,373,409</b>	8% *
21	231	PERSONAL SERVICES	\$	813,556	\$	820,863
		GENERAL EXPENSES	\$	239,603	\$	248,483
		CAPITAL OUTLAY	\$	-	\$	-
		<b>AMBULANCE - EMT SERVICE</b>		<b>\$ 1,053,159</b>	<b>\$ 1,069,346</b>	2%
22	241	PERSONAL SERVICES	\$	146,161	\$	144,295
		GENERAL EXPENSES	\$	85,665	\$	75,665
		<b>BUILDING INSPECTOR</b>		<b>\$ 231,826</b>	<b>\$ 219,960</b>	-5%
		PERSONAL SERVICES	\$	4,440	\$	4,529
23	244	GENERAL EXPENSES	\$	50	\$	50
		<b>SEALER OF WEIGHTS &amp; MEASURES</b>		<b>\$ 4,490</b>	<b>\$ 4,579</b>	2%
		GENERAL EXPENSES	\$	19,000	\$	19,000
		<b>EMERGENCY MANAGEMENT</b>		<b>\$ 19,000</b>	<b>\$ 19,000</b>	0%
24	291	PERSONAL SERVICES	\$	22,627	\$	22,414
		GENERAL EXPENSES	\$	7,250	\$	7,500
		<b>ANIMAL CONTROL</b>		<b>\$ 29,877</b>	<b>\$ 29,914</b>	0%
		PERSONAL SERVICES	\$	2,333	\$	2,380
25	292	GENERAL EXPENSES	\$	200	\$	200
		<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%

Department Number		Department Name	FY2022 Approved Budget		FY2023 Approved Budget % Change	
		PERSONAL SERVICES	\$	1,308,565	\$	1,409,296
		GENERAL EXPENSES	\$	2,135,837	\$	2,545,770
		CAPITAL OUTLAY	\$	-	\$	-
27	410	DEPARTMENT OF PUBLIC WORKS	\$	3,444,402	\$	3,955,066 15% *
		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			\$	3,975,402	\$	4,486,066 13%
		PERSONAL SERVICES	\$	342,347	\$	352,094
		GENERAL EXPENSES	\$	19,410	\$	19,410
30	510	BOARD OF HEALTH	\$	361,757	\$	371,504 3%
		PERSONAL SERVICES	\$	385,758	\$	423,770
		GENERAL EXPENSES	\$	68,312	\$	85,500
		INTERGOVERNMENTAL	\$	-	\$	2,300
31	541	COUNCIL ON AGING	\$	454,070	\$	511,570 13% *
		PERSONAL SERVICES	\$	97,106	\$	101,072
		GENERAL EXPENSES	\$	285,734	\$	289,900
		OTHER CHARGES	\$	-	\$	-
32	543	VETERANS SERVICES	\$	382,840	\$	390,972 2%
TOTAL HUMAN SERVICES			\$	1,198,667	\$	1,274,046 6%
		PERSONAL SERVICES	\$	387,186	\$	450,750
		GENERAL EXPENSES	\$	134,646	\$	151,823
33	610	HUBBARD MEMORIAL LIBRARY	\$	521,832	\$	602,573 15% *
		PERSONAL SERVICES	\$	322,668	\$	343,313
		GENERAL EXPENSES	\$	54,567	\$	54,567

		FY2022 Approved Budget		FY2023 Approved Budget % Change	
Department Number	Department Name				
34	630	RECREATION COMMISSION	\$ 377,235	\$ 397,880	5% *
		GENERAL EXPENSES \$ 1,420	\$ 1,420		
35	691	HISTORICAL COMMISSION	\$ 1,420	\$ 1,420	0%
		TOTAL CULTURE AND RECREATION	\$ 900,487	\$ 1,001,873	11%
		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	\$ 2,501,586	\$ 2,845,626	14% *
		EMPLOYEE BENEFITS \$ 15,863,090	\$ 16,385,262		
37	910	EMPLOYEE BENEFITS	\$ 15,863,090	\$ 16,385,262	3% *
		SCHOOL DEPARTMENT \$ 33,976,203	\$ 34,315,965		
38	300	SCHOOL DEPARTMENT	\$ 33,976,203	\$ 34,315,965	1%
		TOTAL GENERAL FUND	\$ 71,423,259	\$ 74,531,901	4%
		PERSONAL SERVICES \$ 389,159	\$ 354,153		
		GENERAL EXPENSES \$ 309,975	\$ 415,450		
		CAPITAL OUTLAY \$ -	\$ -		
39		GOLF ENTERPRISE	\$ 699,134	\$ 769,603	10% *
		PERSONAL SERVICES \$ 196,280	\$ 166,942		
		GENERAL EXPENSES \$ 329,022	\$ 367,173		
		INTERGOVERNMENTAL \$ 1,249,686	\$ 1,337,272		
40		SEWER ENTERPRISE	\$ 1,774,988	\$ 1,871,387	5% *
		GENERAL EXPENSES \$ 10,000	\$ 10,000		
41		LANDFILL ENTERPRISE	\$ 10,000	\$ 10,000	0%
		TOTAL ENTERPRISE FUND	\$ 2,484,122	\$ 2,650,990	7%
		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%
TOTAL RECEIPTS RESERVED FOR APPROPRIATION		\$	396,946	\$	302,842 -24%
TOTAL TOWN BUDGET		\$	74,304,327	\$	77,485,733 4%

**\* 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