

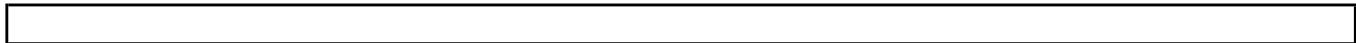
**TOWN OF LUDLOW
FY2022 TOWN BUDGET - ARTICLE 3**

Department Number		Department Name	FY2021 Approved Budget		FY2022 Approved Budget	% Change
1	114	PERSONAL SERVICES	\$ 549	\$ 560		
		MODERATOR	\$ 549		\$ 560	2%
2	122	PERSONAL SERVICES	\$ 241,690	\$ 256,114		
		GENERAL EXPENSES	\$ 72,402	\$ 73,402		
		BOARD OF SELECTMEN	\$ 314,092		\$ 329,516	5% *
3	131	PERSONAL SERVICES	\$ 2,861	\$ 2,918		
		GENERAL EXPENSES	\$ 475	\$ 475		
		FINANCE COMMITTEE	\$ 3,336		\$ 3,393	2%
4	135	PERSONAL SERVICES	\$ 192,482	\$ 202,944		
		GENERAL EXPENSES	\$ 1,885	\$ 1,885		
		TOWN ACCOUNTANT	\$ 194,367		\$ 204,829	5% *
5	141	PERSONAL SERVICES	\$ 216,205	\$ 231,603		
		GENERAL EXPENSES	\$ 67,836	\$ 70,336		
		BOARD OF ASSESSORS	\$ 284,041		\$ 301,939	6% *
6	145	PERSONAL SERVICES	\$ 210,630	\$ 220,078		
		GENERAL EXPENSES	\$ 66,916	\$ 69,760		
		TREASURER	\$ 277,546		\$ 289,838	4% *
7	146	PERSONAL SERVICES	\$ 184,471	\$ 188,264		
		GENERAL EXPENSES	\$ 80,049	\$ 80,049		
		TOWN COLLECTOR	\$ 264,520		\$ 268,313	1%
8	151	GENERAL EXPENSES	\$ 176,000	\$ 176,000		
		TOWN COUNSEL	\$ 176,000		\$ 176,000	0%
9	152	PERSONAL SERVICES	\$ 110,494	\$ 140,315		
		GENERAL EXPENSES	\$ 9,324	\$ 9,324		
		HUMAN RESOURCES	\$ 119,818		\$ 149,639	25% *
10	155	PERSONAL SERVICES	\$ 165,300	\$ 173,868		
		GENERAL EXPENSES	\$ 179,500	\$ 259,374		
		CAPITAL OUTLAY	\$ 49,022	\$ 49,022		
		INFORMATION TECHNOLOGY	\$ 393,822		\$ 482,264	22% *
11	161	PERSONAL SERVICES	\$ 121,960	\$ 129,092		
		GENERAL EXPENSES	\$ 6,849	\$ 6,849		
		TOWN CLERK	\$ 128,809		\$ 135,941	6% *
12	162	PERSONAL SERVICES	\$ 94,898	\$ 63,677		
		GENERAL EXPENSES	\$ 23,138	\$ 23,138		
		ELECTION & REGISTRATION	\$ 118,036		\$ 86,815	-26% *
13	171	PERSONAL SERVICES	\$ 32,798	\$ 33,655		
		GENERAL EXPENSES	\$ 2,819	\$ 2,819		
		CONSERVATION COMMISSION	\$ 35,617		\$ 36,474	2%
		PERSONAL SERVICES	\$ 141,464	\$ 144,211		
		GENERAL EXPENSES	\$ 6,305	\$ 6,305		

**TOWN OF LUDLOW
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Department Number	Department Name		FY2021 Approved Budget		FY2022 Approved Budget	% Change
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% *
TOTAL GENERAL GOVERNMENT			\$ 3,706,283		\$ 4,027,205	9%
		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%

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



Department Number	Department Name		FY2021 Approved Budget		FY2022 Approved Budget	% Change
	TOTAL PUBLIC SAFETY		\$ 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	DEPARTMENT OF PUBLIC WORKS	\$ 3,161,135		\$ 3,444,402	9% *
	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		\$ 3,692,135		\$ 3,975,402	8%
	PERSONAL SERVICES	\$ 333,499		\$ 342,347		
	GENERAL EXPENSES	\$ 19,410		\$ 19,410		
30	510	BOARD OF HEALTH	\$ 352,909		\$ 361,757	3%
	PERSONAL SERVICES	\$ 361,317		\$ 385,758		
	GENERAL EXPENSES	\$ 68,312		\$ 68,312		
	INTERGOVERNMENTAL	\$ 2,851		\$ -		
31	541	COUNCIL ON AGING	\$ 432,480		\$ 454,070	5% *
	PERSONAL SERVICES	\$ 91,709		\$ 97,106		
	GENERAL EXPENSES	\$ 306,329		\$ 285,734		
	OTHER CHARGES	\$ -		\$ -		
32	543	VETERANS SERVICES	\$ 398,038		\$ 382,840	-4%
	TOTAL HUMAN SERVICES		\$ 1,183,427		\$ 1,198,667	1%
	PERSONAL SERVICES	\$ 388,260		\$ 387,186		
	GENERAL EXPENSES	\$ 133,061		\$ 134,646		
33	610	HUBBARD MEMORIAL LIBRARY	\$ 521,321		\$ 521,832	0%
	PERSONAL SERVICES	\$ 269,552		\$ 322,668		
	GENERAL EXPENSES	\$ 54,567		\$ 54,567		
34	630	RECREATION COMMISSION	\$ 324,119		\$ 377,235	16% *
	GENERAL EXPENSES	\$ 1,420		\$ 1,420		
35	691	HISTORICAL COMMISSION	\$ 1,420		\$ 1,420	0%
	TOTAL CULTURE AND RECREATION		\$ 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	TOTAL DEBT AND INTEREST	\$ 3,972,283		\$ 2,501,586	-37% *

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

Department Number	Department Name		FY2021 Approved Budget		FY2022 Approved Budget	% Change	
	EMPLOYEE BENEFITS	\$	15,703,488	\$	15,863,090		
37	910	EMPLOYEE BENEFITS	\$	15,703,488	\$	15,863,090	1%
	SCHOOL DEPARTMENT	\$	33,072,751	\$	33,976,203		
38	300	SCHOOL DEPARTMENT	\$	33,072,751	\$	33,976,203	3%
TOTAL GENERAL FUND			\$	70,855,011	\$	71,423,259	1%
	PERSONAL SERVICES	\$	341,795	\$	389,159		
	GENERAL EXPENSES	\$	289,975	\$	309,975		
	CAPITAL OUTLAY	\$	-	\$	-		
39		GOLF ENTERPRISE	\$	631,770	\$	699,134	11% *
	PERSONAL SERVICES	\$	157,222	\$	196,280		
	GENERAL EXPENSES	\$	369,022	\$	329,022		
	CAPITAL OUTLAY	\$	1,249,686	\$	1,249,686		
40		SEWER ENTERPRISE	\$	1,775,930	\$	1,774,988	0%
	GENERAL EXPENSES	\$	-	\$	10,000		
41		LANDFILL ENTERPRISE	\$	-	\$	10,000	100% *
TOTAL ENTERPRISE FUND			\$	2,407,700	\$	2,484,122	3%
	PERSONAL SERVICES	\$	196,509	\$	198,346		
	GENERAL EXPENSES	\$	48,600	\$	48,600		
	CAPITAL OUTLAY	\$	50,000	\$	150,000		
42		CABLE - RECEIPTS RESERVED FOR APPROPRIATION	\$	295,109	\$	396,946	35% *
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

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

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Department Number	Department Name	FY2021 Approved Budget	FY2022 Approved Budget	% Change
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			