

# LEDYARD

## Town Council

### Annual Town Meeting



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Proposed Budget  
Fiscal Year 2026-2027

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*Monday, May 18, 2026*

7:00 p.m.

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*Council Chambers*

741 Colonel Ledyard Highway  
Ledyard, CT 06339

*Referendum Vote*

*Tuesday, May 19, 2026*

Annual Town Meeting  
Fiscal Year 2026/2027  
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# TOWN OF LEDYARD CONNECTICUT TOWN COUNCIL

741 Colonel Ledyard Highway  
Ledyard, Connecticut 06339-1551  
(860) 464-3203  
[towncouncil@ledyardct.org](mailto:towncouncil@ledyardct.org)

Chairman Gary A. St. Vil

May 4, 2026

Dear Ledyard Resident:

This year’s proposed Fiscal Year 2026/2027 Budget reflects a collaborative and disciplined effort by the Town Council, Mayor, and Board of Education to balance the needs of our community with long-term financial stability. Developed through a transparent and thoughtful process, the budget prioritizes maintaining essential services, planning for the future, and being mindful of the impact on our taxpayers.

The Town Council has proposed a Fiscal Year 2026/2027 Budget in the amount of \$73,555,506, comprised of a General Government Budget of \$31,698,171 and a Board of Education Budget of \$41,857,335. This represents a total net increase of \$3,179,244, or 4.5%, over the current fiscal year, resulting in a projected mill rate of 26.55.

This budget is designed to be forward-looking and responsible. It maintains core services, invests in long-term infrastructure, and positions the Town to better manage future costs. It is not a short-term solution, but part of a broader effort to ensure financial stability and predictability for our residents.

To provide a clear picture of how the Town’s budget is allocated, the following summarizes expenditures by major category:

Category	% of Total Budget
Board of Education	56.91%
General Government	21.46%
Public Safety	7.00%
Other (Health, Library, Parks & Recreation)	2.57%
Capital	2.30%
Debt Service	4.98%

When factoring in Board of Education in-kind expenses—such as healthcare, debt service, insurance, workers’ compensation, retirement obligations, and school nursing services—the total investment in education represents approximately 71.74% of the Town’s overall budget.

The Board of Education budget maintains essential services, fulfills contractual obligations, and supports targeted investments in student needs. These investments include academic supports, instructional resources, professional development, extracurricular programs, and operational enhancements designed to improve both classroom instruction and the overall student experience.

The General Government budget maintains essential municipal services while continuing to modernize operations and improve accessibility for residents. Investments include technology upgrades to enhance public access to meetings, implementation of an online permitting system, expanded grant-writing capacity, and necessary legal and administrative support to meet evolving needs.

The Town continues to operate with a lean staffing structure, while pursuing efficiencies through regional partnerships and shared services to control costs and maintain service levels.

A key focus of this year’s budget is strengthening long-term capital planning. The General Government budget includes \$1,690,487 in tax-funded capital investments, contributing to a total Capital Improvement Plan of \$6,381,926 when combined with grants, bonding, and other funding sources. These investments support roadway maintenance, public safety equipment, school facility upgrades, and infrastructure improvements across the Town.

In addition, the Board of Education has initiated a High School Facilities Assessment Study to evaluate the condition of the building and provide a framework for future decision-making. This study represents an important step toward addressing long-term facility needs in a thoughtful and strategic manner.

The Fiscal Year 2026/2027 Budget includes \$3,664,241 for debt service, reflecting a 4.8% decrease from the current year. This includes ongoing obligations related to school projects, public safety infrastructure, and other municipal improvements.

Recent property revaluation has significantly impacted assessed values and the distribution of the tax burden. While overall property values increased, shifts between residential and commercial valuations continue to influence how taxes are distributed across the community.

The Town continues to advocate for fair and sustainable state funding. The Town is also monitoring developments at the State level that may provide additional support to municipalities. Should additional funding be approved, the Town will incorporate those revenues into its financial planning prior to the start of the fiscal year.

The Town also anticipates increases in certain revenue sources, including state and local funding streams, which help offset a portion of the overall budget growth.

In developing this budget, the Town Council made targeted adjustments to the Mayor's proposed budget based on updated cost projections and available funding strategies. These adjustments reflect a continued commitment to fiscal discipline while ensuring that essential services are maintained.

Balancing this budget required the use of \$1,854,535 from the Mill Rate Stabilization Fund. This fund, established through bond issuance premiums rather than additional taxation, serves as a tool to help mitigate fluctuations in the mill rate and provide greater stability for taxpayers.

The Town Council thanks the Board of Education, Superintendent Jason Hartling, and his administration for their work in preparing a thoughtful and responsible budget. We also recognize the efforts of the Town Council Finance Committee, Mayor Fred Allyn, III, Finance Director Matthew Bonin, department heads, and the many staff and volunteers who contributed to this process.

We also extend our sincere appreciation to all Town and Board of Education employees who continue to serve our community with dedication, professionalism, and a commitment to excellence.

The Annual Town Meeting regarding the Fiscal Year 2026/2027 Budget will be a hybrid format allowing residents to participate either in-person or remotely.

**Annual Town Meeting:**

Monday, May 18, 2026 at 7:00 p.m.  
Town Hall Annex- Council Chambers.

Remote Attendance via Zoom Video Conference at:

<https://ledyardct.zoom.us/j/87358312674?pwd=dtFx6bGNBiiQC7yaV4XJijVMuAUVH.1>

Telephone + 1-646-558-8656

Meeting ID: 873 5831 2674; Passcode: 894777

**The budget referendum will be held on:**

Tuesday, May 19, 2026

6:00 a.m. – 8:00 p.m.

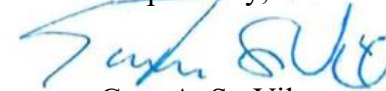
Town Hall, Lower Level, Registrar's Office

For absentee ballot information, please contact the Town Clerk's Office at (860) 464-3257.

The Town Council remains committed to transparency and encourages residents to stay informed and engaged by attending meetings in person, participating remotely, or accessing materials through the Town's website.

We value and appreciate the trust our community has placed in its elected officials and remain committed to thoughtful decision-making, collaboration, and serving the best interests of all Ledyard residents.

Respectfully,



Gary A. St. Vil  
Chairman

## Budget Process

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The annual budget process commences in November-December and prioritizes spending based on limited resources and staffing.

The proposed budget offers a set of priorities for the taxpayers to consider.

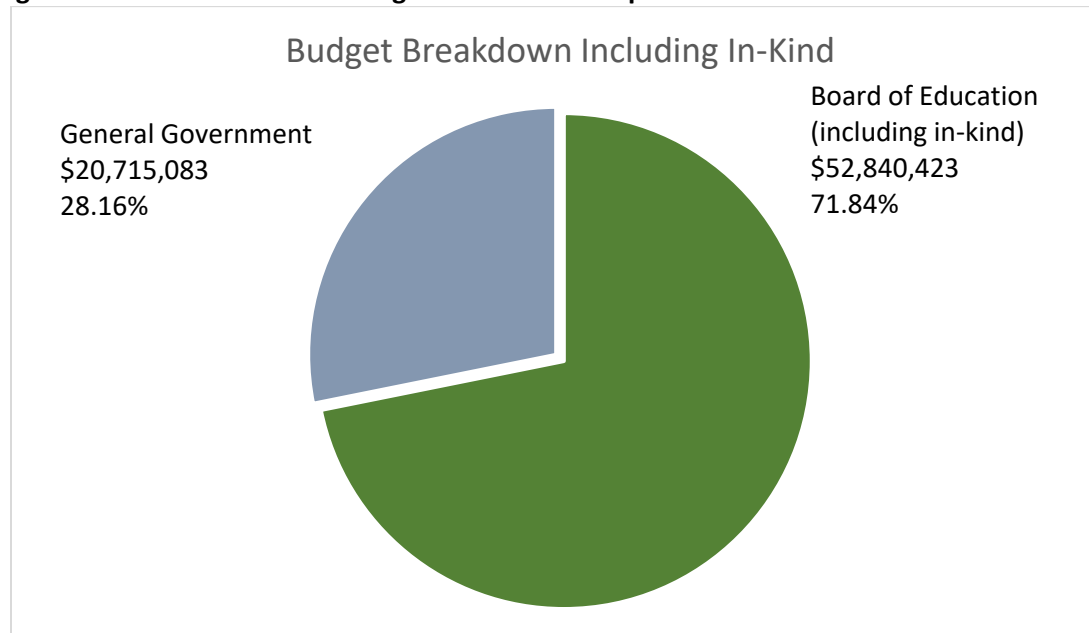
The budget contains the best revenue and expenditure data that is available at the time of budget development. Since 1971, Ledyard voters have the opportunity to vote on their budget.

## Budget Pressures

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The Budget compiles revenues from tax levy, State funding and grants as well as expenditures by Department, including borrowed monies for Capital projects and finally the Capital Improvement Plan, which identifies needs based on studies, estimates and consultant input. The greater the governmental “footprint”, the greater the need for present and future capital outlays (more buildings, more equipment equals greater short-term and long-term costs).

**Budget Breakdown after accounting for BoE in-kind expenses in the General Government Budget:**



**BOE In-Kinds Paid by General Government  
FY 2026-27 Projected**

<b>Description</b>	<b>Gross Expense</b>	<b>BOE Share %</b>	<b>Total BOE Amount</b>
Director of Finance	\$ 136,990	20.00%	\$ 27,398
Assistant Finance Director	75,755	20.00%	15,151
Treasurer	20,138	20.00%	4,028
School Nurses Salary	342,080	100.00%	342,080
School Nurses Aides	84,895	100.00%	84,895
School Nurse - Admin Wages	50,801	100.00%	50,801
School Nurse - Other Wages	23,100	100.00%	23,100
School Nurses Operating	300	100.00%	300
School Nurses - Training	1,200	100.00%	1,200
Defined Contribution Employer Contr School Nurses	18,680	100.00%	18,680
Employer Contr to Health Ins--School Nurses	99,704	100.00%	99,704
In-lieu of healthcare payment for school nurses	9,000	100.00%	9,000
Employer Contr Health Ins--BOE	6,651,000	100.00%	6,651,000
Retiree Health - BOE	500,000	100.00%	500,000
Workers' Compensation, BOE	313,200	100.00%	313,200
Social Security for in-kind salaries	547,453	7.65%	41,880
Property Insurance, BOE	90,150	100.00%	90,150
School Leaders Liability Insurance	16,200	100.00%	16,200
General Liability	174,000	50.00%	87,000
Public Officials Liability	44,000	50.00%	22,000
Cyber Coverage	35,100	50.00%	17,550
Defined Contribution Employer Contr BOE Employees	55,000	100.00%	55,000
Financial Software	70,000	50.00%	35,000
Debt P&I on School Buildings	2,171,271	100.00%	2,171,271
Capital	306,500	100.00%	306,500
<b>Total In-Kind Education Expenses included in the General Government Budget</b>			<b>\$ 10,983,088</b>

## Budget Highlights

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Board of Education Expenditures as proposed increased by 3.45%, or \$1,395,093 (0.75 mills)

General Government Operating Expenditures as proposed (less Healthcare) increased by 2.28%, or \$460,233 (0.25 mills)

Overall Healthcare costs increased by 9.49%, or \$811,210 (0.44 mills)

The proposed contribution to fund town-wide capital increased by 43.53% or \$512,708 (0.28 mills).

Total expenditures as proposed are \$73,555,506 or a combined 4.52% increase.

	Revised		Proposed		Increase (Decrease)	
	Budget FY 26	Budget FY 27	Dollars	Percentage		
General Government	\$ 14,745,171	\$ 15,787,534	\$ 1,042,363	7.07%		
Public Safety	4,948,901	5,146,010	197,109	3.98%		
Public Works	3,371,286	3,516,761	145,475	4.32%		
Health & Welfare	512,490	550,188	37,698	7.36%		
Library	641,958	652,651	10,693	1.67%		
Parks & Recreation	668,985	690,299	21,314	3.19%		
Education	40,462,242	41,857,335	1,395,093	3.45%		
Debt Service	3,847,450	3,664,241	(183,209)	(4.76%)		
Capital	1,177,779	1,690,487	512,708	43.53%		
	<u>\$ 70,376,262</u>	<u>\$ 73,555,506</u>	<u>\$ 3,179,244</u>	<u>4.52%</u>		

## Funding of the Budget

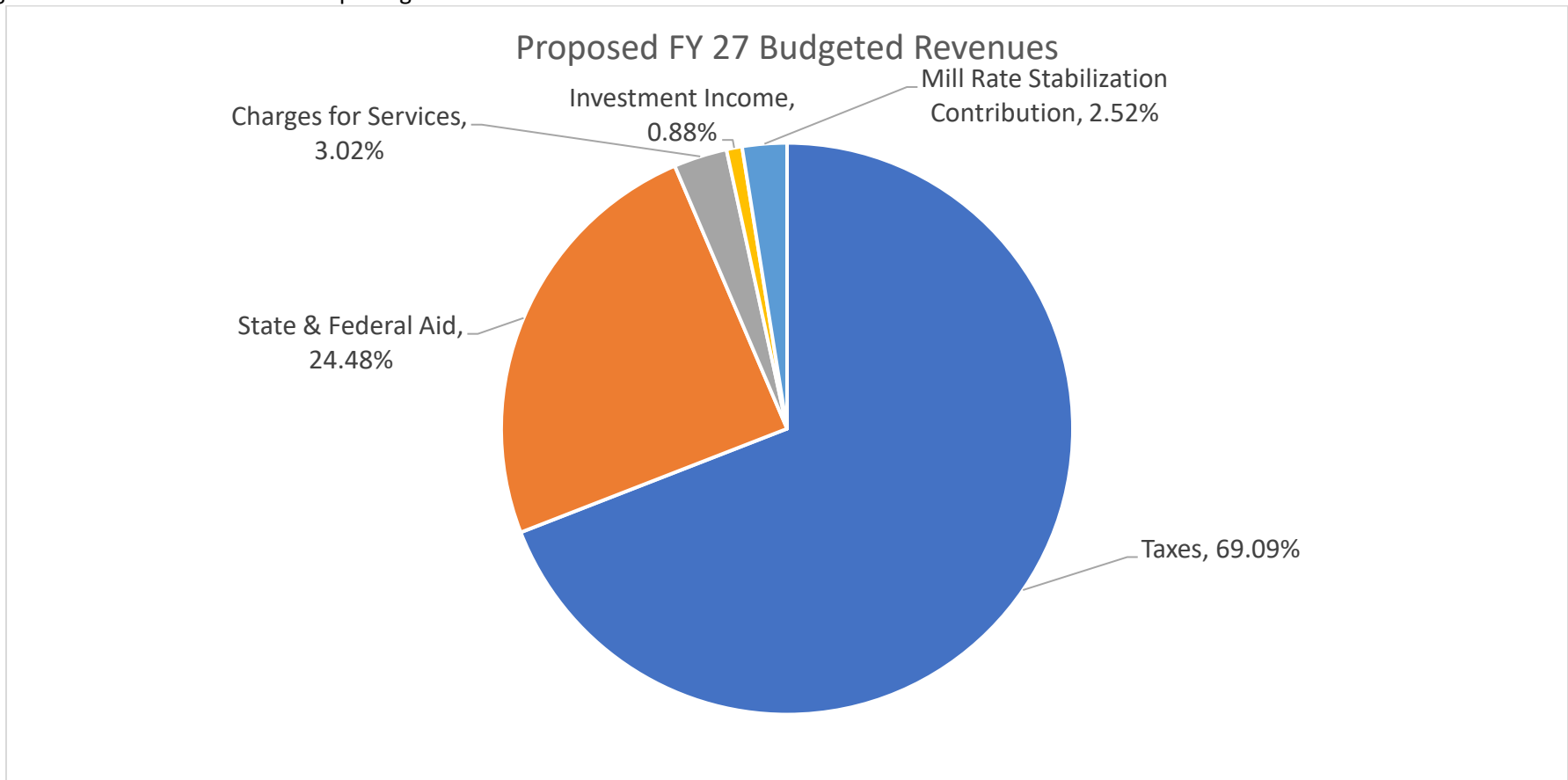
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The State of CT model is a regressive, tax heavy funding model. Property and Motor Vehicle Tax is the largest source of revenue to support municipal functions.

Our second largest revenue source is Federal and State Aid (primarily for education).

FY27 is the second year of the State biennial budget. The State budget is in negotiations now but early indications point to another year of level funding, which translates as a reduction in funding, due to inflationary pressures and increased costs for fuels, insurance, wages and electricity.

Investment income from Reserve Accounts continues generating positive income due to the current interest rate environment. This of course is subject to change. Interest funds are used to help mitigate cost increases.



## Fund Balance

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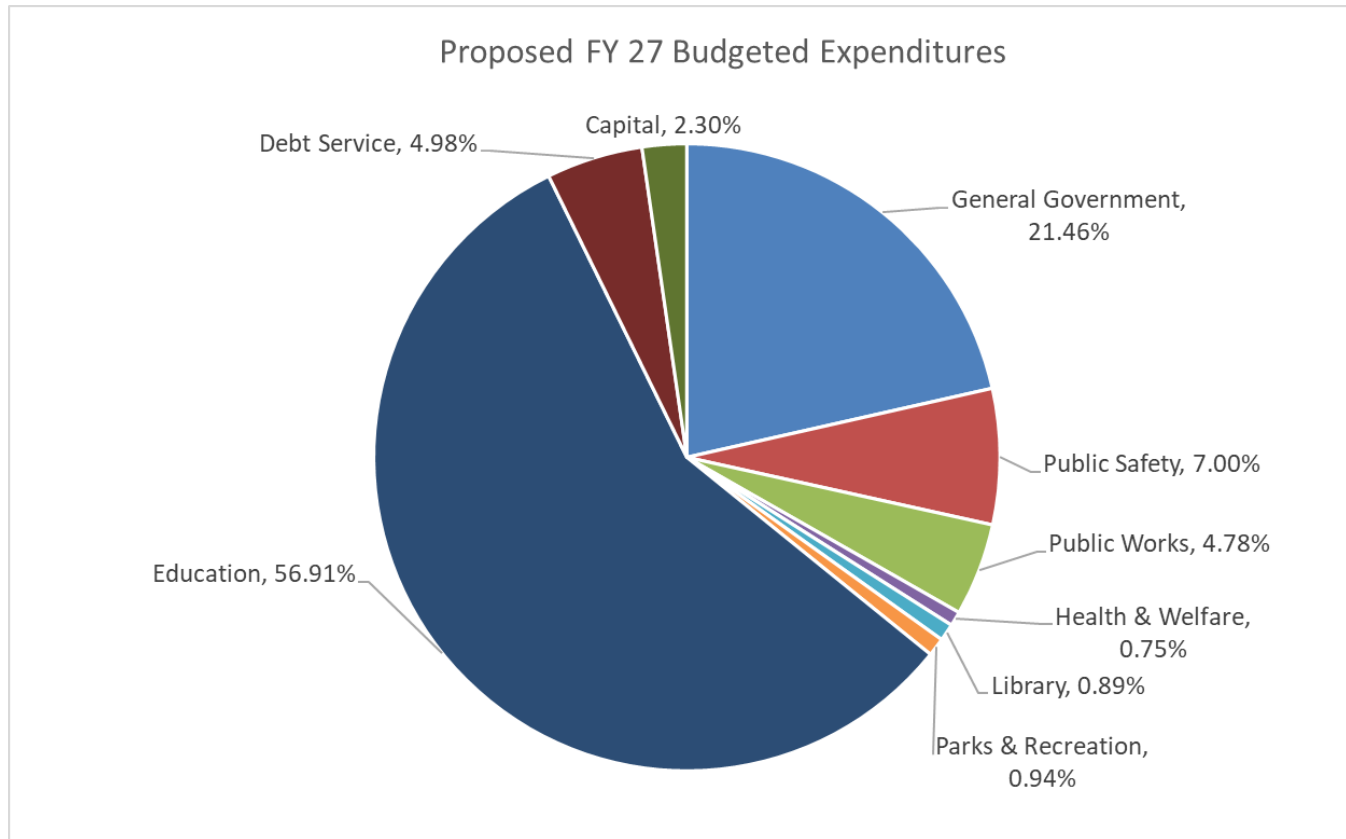
Over time, Ledyard has maintained a lean Fund Balance (aka “Rainy Day Fund”). Fund Balance currently sits at 7.43% of our total annual projected operating expenses. We do not utilize Fund Balance in this budget and have a May 23, 2018, policy that calls for an increase in Fund Balance to 10% by FY37. Fund Balance is a key determinant in long-term borrowing (Capital projects like schools, roofs, police dept.)

## Expenditure Summary- General Government

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Proposed General Government spending (excluding Healthcare costs and capital) is projected to increase by \$460,233 to \$20,652,684 - a 2.28% increase. “In-Kind” expenses, which are expenses under the Gen. Gov budget but for school purposes is \$10,983,088. In-Kind includes BoE Healthcare, school nurses/aides, workers comp and insurance and Principal and Interest on school projects.

Key drivers of the General Government increases include: Wages, Insurance, Health Care, MIS Dept. (aging tech, increased software costs) and energy expenses.



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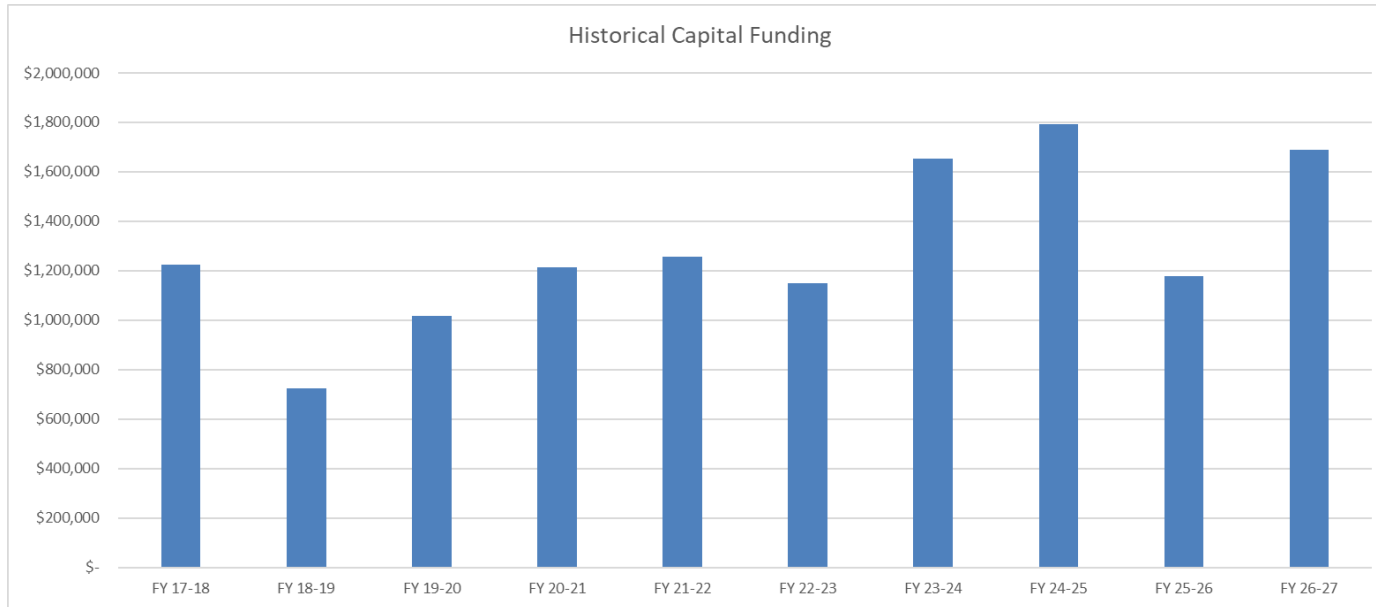
## Top Departments by Expense (excluding fringe)

- Police /ACO/ Dispatch: \$4,135,251 (2.2 mills)
- Public Works (including trash contract): \$ 3,516,761 (1.89 mills)
- Fire/Ambulance Services: \$ 1,010,759 (0.54 mills)
- Libraries: \$652,651 (0.35 mills)
- Parks and Rec / Sr. Center: \$ 690,299 (0.37 mills)

## Capital Improvement Plan

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The FY26 Capital Improvement Plan (CIP) funds at \$1,690,487 of the tax levy- 2<sup>nd</sup> highest in last 9 years.



### Key CIP Funding includes the following:

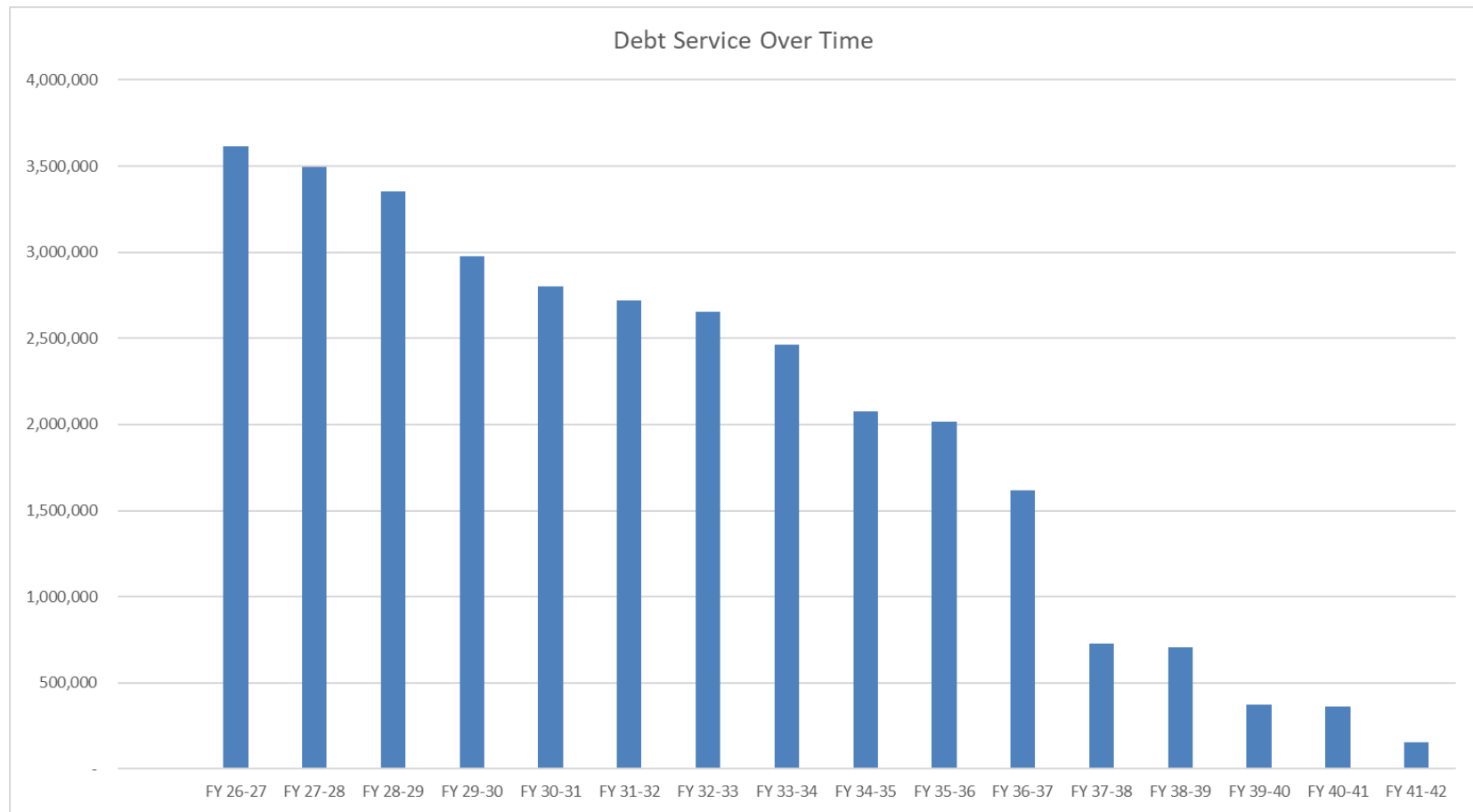
- LMS Cafeteria expansion: \$600,000
- Fire apparatus replacement program \$384,305
- Road Maintenance (not major resurfacing): \$197,141
- Public Works Lg. trucks \$190,000
- JWL Classroom upgrades \$140,000
- BoE district wide HVAC maintenance: \$140,000
- Gen Gov. Bldg. reserve fund: \$100,000

## Debt Service

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Debt Service repays borrowed funds (debt issued). current outstanding debt includes Ledyard Middle School, Gallup Hill School, Ledyard Police Station and Clean Water Funds for water main extensions.

Total Debt Service requires \$3,664,241 which represents a decrease of (\$183,209) from FY26. It is noted that \$816,322 of the aforementioned total is interest expense, or 0.44 mills in the FY27 budget.



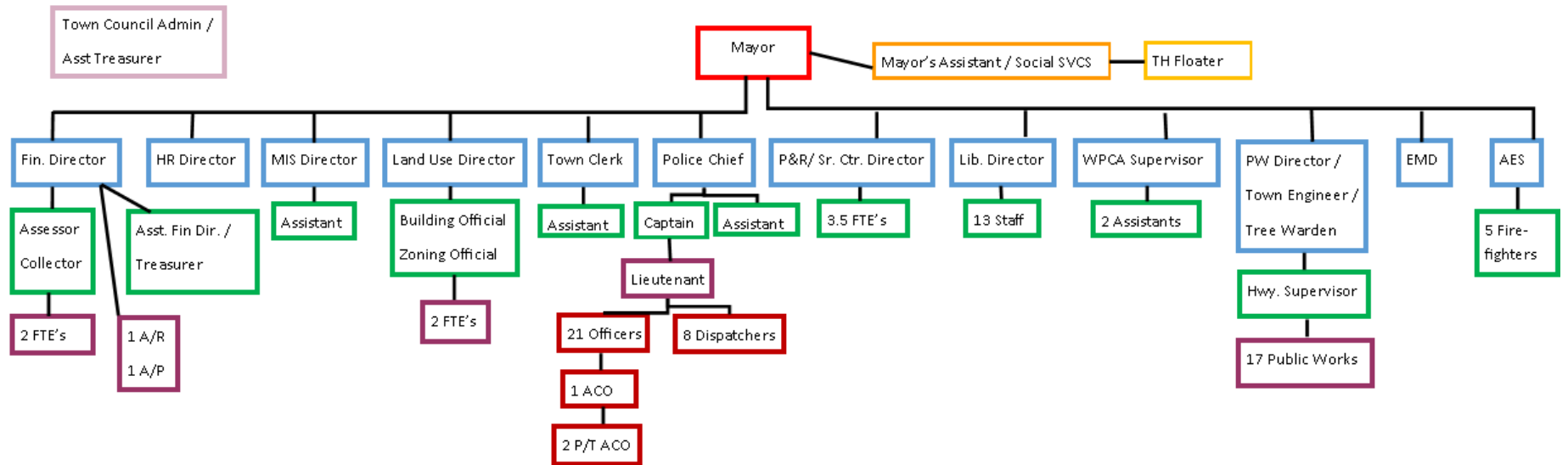
# The Value of a Mil of Taxes

One Mil of taxes = \$1,854,535

To increase or decrease the mil rate by **one tenth of a mil** (0.10) requires *EITHER* new revenue of \$185,436 *OR* reduced spending of \$185,436

To a taxpayer with an assessed value of \$200,000, 1/10<sup>th</sup> of a mil of taxes equates to \$20 annually or \$1.67 per month.

Town of Ledyard  
General Government Organizational Chart



TOWN OF LEDYARD  
FISCAL YEAR 2027 TOWN COUNCIL PROPOSED BUDGET  
EXPENDITURE DETAIL

DEPARTMENT	ACCOUNT #	ACCOUNT DESCRIPTION	FY 2023	FY 2024	FY 2025	FY 2026				FY 2027					
			ACTUAL	ACTUAL	ACTUAL	ADOPTED	REVISED	YTD-1/31/26	% of REVISED	DEPT PROPOSED	Diff vs FY26 Revised	MAYOR PROPOSED	Diff vs FY26 Revised	COUNCIL PROPOSED	Diff vs FY26 REVISED
<b>TOWN COUNCIL</b>															
10110101	51601	TREASURER	17,924	18,550	19,082	19,551	19,551	11,279		20,138	587	20,138	587	20,138	587
10110101	51602	ADMIN TOWN COUNCIL	66,862	68,730	79,543	82,624	82,624	47,668		85,103	2,479	85,103	2,479	85,103	2,479
10110101	53300	PROFESSIONAL/TECH SERVICES			38,200					30,000	30,000	30,000	30,000	30,000	
10110101	53600	ACCOUNTING SERVICES/AUDIT	35,875	36,385	5,919	40,110	40,110	21,000		50,110	10,000	50,110	10,000	50,110	(4,860)
10110101	53610	LEGAL SERVICES	10,357	117,305	5,919	70,000	70,000	34,855		100,000	30,000	100,000	30,000	100,000	30,000
10110101	56100	OPERATING EXPENSES	1,404	1,645	958	3,971	3,971	322		3,745	(226)	3,745	(226)	3,745	(226)
10110101	58790	CONTINGENCY				3,000	3,000			3,000	3,000	3,000	3,000	3,000	
			<b>132,422</b>	<b>242,615</b>	<b>143,702</b>	<b>219,256</b>	<b>219,256</b>	<b>115,124</b>	<b>52.51%</b>	<b>292,096</b>	<b>72,840</b>	<b>292,096</b>	<b>72,840</b>	<b>277,236</b>	<b>57,980</b>
<b>ETHICS COMMISSION</b>															
10110102	56100	OPERATING EXPENSES												3,000	3,000
														<b>3,000</b>	<b>3,000</b>
<b>HISTORIC DISTRICTS</b>															
10110103	52205	CONTRACTUAL EXPENSES	10,333	15,500	1,292										
10110103	54500	HISTORIC BUILDINGS MAINT	5,205	6,123	7,407	7,500	7,500	1,280		6,000	(1,500)	6,000	(1,500)	6,000	(1,500)
10110103	54501	SAW MILL MAINTENANCE	3,626	3,814	3,578	3,151	4,015			5,500	1,485	5,500	1,485	5,500	1,485
10110103	56100	LESTER/RESEARCH OPERATING	1,862	1,845	2,022	4,015	3,151	1,269		6,060	2,909	6,060	2,909	6,060	2,909
10110103	56101	SAW MILL OPERATING	1,348	1,377	1,778	1,605	1,605	628		2,150	545	2,150	545	2,150	545
10110103	58790	MISCELLANEOUS EXPENSES	1,175	1,500	192	1,500	1,500			1,500	1,500	1,500	1,500	1,500	
			<b>23,549</b>	<b>30,159</b>	<b>16,269</b>	<b>17,771</b>	<b>17,771</b>	<b>3,177</b>	<b>17.88%</b>	<b>21,210</b>	<b>3,439</b>	<b>21,210</b>	<b>3,439</b>	<b>21,210</b>	<b>3,439</b>
<b>CEMETERY COMMITTEE</b>															
10110107	56100	OPERATING EXPENSES	1,990	6,200	1,978	2,000	2,000			5,000	3,000	4,000	2,000	4,000	2,000
			<b>1,990</b>	<b>6,200</b>	<b>1,978</b>	<b>2,000</b>	<b>2,000</b>			<b>5,000</b>	<b>3,000</b>	<b>4,000</b>	<b>2,000</b>	<b>4,000</b>	<b>2,000</b>
<b>MAYOR'S OFFICE</b>															
10110201	51160	CUSTODIAN SALARIES													
10110201	51305	TOWN HALL FLOATER	18,156	18,940	19,780	28,692	28,692	15,010		28,692		28,692		28,692	
10110201	51604	MAYOR	99,519	107,000	107,000	107,000	107,000	61,731		107,000		115,820	8,820	115,820	8,820
10110201	51607	MAYORAL ASST	45,285	45,532	57,951	68,438	68,438	39,107		65,611	(2,827)	58,240	(10,198)	59,987	(8,451)
10110201	51700	ADMINISTRATIVE WAGES													
10110201	55301	TOWN NEWSLETTER	4,448	3,499	5,148	5,000	5,000	2,964		5,200	200	5,200	200	5,200	200
10110201	56100	OPERATING EXPENSES	1,704	957	780	2,500	2,500	106		2,000	(500)	2,000	(500)	2,000	(500)
10110201	58790	CONTINGENCY	7,011	7,644	8,719	1,000	1,000	340		5,000	4,000	5,000	4,000	6,000	5,000
			<b>176,123</b>	<b>183,572</b>	<b>199,378</b>	<b>212,630</b>	<b>212,630</b>	<b>119,258</b>	<b>56.09%</b>	<b>213,503</b>	<b>873</b>	<b>214,952</b>	<b>3,222</b>	<b>217,699</b>	<b>5,069</b>
<b>ADMINISTRATIVE SUPPURT</b>															
10110203	53700	CONTRACT MAINT/LEASES	58,956	62,702	57,784	57,700	57,700	32,126		58,000	300	58,000	300	58,000	300
10110203	54311	FIRE HYDRANT MAINTENANCE	10,900	10,900	10,900	10,900	10,900			10,900		10,900		10,900	
10110203	55247	ADA COMPLIANCE	896	174	244	500	500	219		500		500		500	
10110203	55410	ADVERTISING/LEGAL NOTICES	16,365	16,139	6,759	10,000	10,000	2,725		10,000		10,000		10,000	
10110203	56205	WATER	4,000	3,940	3,817	4,500	4,500	2,124		4,000	(500)	4,000	(500)	4,000	(500)
10110203	56900	OTHER SUPPLIES	5,952	9,742	9,223	6,500	6,500	2,848		6,500		6,500		6,500	
10110203	56910	POSTAGE	16,268	14,602	17,957	16,000	16,000	13,299		16,500	500	16,500	500	16,500	500
10110203	58100	DUES & FEES	8,477	8,900	8,477	8,900	8,900	8,966		9,100	200	9,100	200	9,100	200
10110203	58105	MISC DUES&FEES	10,218	10,848	11,728	11,500	11,500	11,147		11,800	300	11,800	300	11,800	300
			<b>132,032</b>	<b>137,524</b>	<b>126,889</b>	<b>126,500</b>	<b>126,500</b>	<b>73,454</b>	<b>58.07%</b>	<b>127,300</b>	<b>800</b>	<b>127,300</b>	<b>800</b>	<b>127,300</b>	<b>800</b>
<b>LEGAL SERVICES</b>															
10110205	53610	SPECIALLY APPROVED COUNSEL	73,522	84,531				4,484							
10110205	53615	TOWN ATTORNEY	16,377	16,090	31,560	20,000	20,000			20,000		20,000		20,000	
			<b>89,899</b>	<b>100,621</b>	<b>31,560</b>	<b>20,000</b>	<b>20,000</b>	<b>4,484</b>	<b>22.42%</b>	<b>20,000</b>		<b>20,000</b>		<b>20,000</b>	
<b>PROBATE</b>															
10110207	54900	PURCHASED SERVICES	8,287	8,630	9,000	10,000	10,000	3,527		10,000		10,000		10,000	
			<b>8,287</b>	<b>8,630</b>	<b>9,000</b>	<b>10,000</b>	<b>10,000</b>	<b>3,527</b>		<b>10,000</b>		<b>10,000</b>		<b>10,000</b>	
<b>PROPERTY INSURANCE</b>															
10110209	55210	AUTO INSURANCE	70,425	70,511	75,591	82,675	82,675	57,679		80,750	(1,925)	80,750	(1,925)	80,750	(1,925)
10110209	55220	BOILER & MACHINERY INSURANCE	7,350	7,340	7,810	8,635	8,635	6,024		8,450	(185)	8,450	(185)	8,450	(185)
10110209	55231	POLICE PROFESS LIABILITY	16,180	16,150	17,188	19,000	19,000	13,256		18,600	(400)	18,600	(400)	18,600	(400)
10110209	55232	GEN LIAB / EXCESS LIAB	151,528	151,456	165,031	177,870	177,870	125,354		174,000	(3,870)	174,000	(3,870)	174,000	(3,870)
10110209	55233	PUBLIC OFFICIALS LIAB	38,280	38,210	40,646	44,945	44,945	31,356		44,000	(945)	44,000	(945)	44,000	(945)
10110209	55234	SCHOOL OFFICIALS LIAB	14,100	14,080	14,975	16,555	16,555	11,550		16,200	(355)	16,200	(355)	16,200	(355)
10110209	55235	VNA LIABILITY	7,110	7,090											
10110209	55241	PROPERTY INSURANCE-BOE	78,420	78,420	83,426	92,250	92,250	64,358		90,150	(2,100)	90,150	(2,100)	90,150	(2,100)
10110209	55242	AMBULANCE & FIRE	56,166	58,806	66,867	72,715	72,715	70,204		75,000	2,285	75,000	2,285	75,000	2,285
10110209	55245	INSURANCE DEDUCTIBLE	6,646	15,665	3,127	20,000	20,000			20,000		20,000		20,000	
10110209	55246	RISK MANAGEMENT	110			10,000	10,000			10,000		10,000		10,000	
10110209	55249	CYBER COVERAGE		32,499	34,736	36,480	36,480	33,033		35,100	(1,380)	35,100	(1,380)	35,100	(1,380)
			<b>446,465</b>	<b>490,227</b>	<b>509,397</b>	<b>581,125</b>	<b>581,125</b>	<b>412,814</b>	<b>71.04%</b>	<b>572,250</b>	<b>(8,875)</b>	<b>572,250</b>	<b>(8,875)</b>	<b>572,250</b>	<b>(8,875)</b>
<b>HEALTH DISTRICT</b>															
10110211	58790	HEALTH DISTRICT	117,038	116,400	116,400	120,890	120,890	120,889		125,451	4,561	125,451	4,561	125,451	4,561
			<b>117,038</b>	<b>116,400</b>	<b>116,400</b>	<b>120,890</b>	<b>120,890</b>	<b>120,889</b>	<b>100.00%</b>	<b>125,451</b>	<b>4,561</b>	<b>125,451</b>	<b>4,561</b>	<b>125,451</b>	<b>4,561</b>
<b>CONSERVATION COMMISSION</b>															
10110213	56100	OPERATING EXPENSES	60	481	1,075	1,150	1,150	13		1,150		1,150		1,150	
10110213	57300	NEW EQUIPMENT				1,500	1,500			1,500		1,500		1,500	
10110213	58790	MISCELLANEOUS EXPENSES			925	925	925			925		925		925	
			<b>60</b>	<b>481</b>	<b>2,000</b>	<b>3,575</b>	<b>3,575</b>	<b>13</b>	<b>0.36%</b>	<b>3,575</b>		<b>3,575</b>		<b>3,575</b>	
<b>HUMAN RESOURCES STAFF</b>															
10110251	51606	HUMAN RESOURCES DIRECTOR	115,083	90,019	92,427	97,850	97,850	56,452		100,786	2,936				

TOWN OF LEDYARD  
FISCAL YEAR 2027 TOWN COUNCIL PROPOSED BUDGET  
EXPENDITURE DETAIL

DEPARTMENT	ACCOUNT #	ACCOUNT DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026				FY 2027					
						ADOPTED	REVISED	YTD-1/31/26	% of REVISED	DEPT PROPOSED	Diff vs FY26 Revised	MAYOR PROPOSED	Diff vs FY26 Revised	COUNCIL PROPOSED	Diff vs FY26 REVISED
<b>EMPLOYEE EXPENSES</b>															
	10110253	52000 HEALTH CARE GEN GOV	943,154	890,261	922,439	1,122,900	1,122,900	643,259	-	1,423,100	300,200	1,405,500	282,600	1,396,000	273,100
	10110253	52100 HEALTH CARE BOE	4,920,692	5,700,111	5,403,215	6,069,790	6,069,790	3,196,516	-	6,781,400	711,610	6,696,500	626,710	6,651,000	581,210
	10110253	52101 HEALTHCARE WAIVERS	225,531	223,743	237,710	275,000	275,000	122,440	-	275,000	-	275,000	-	275,000	-
	10110253	52102 BENEFITS CONSULTANT	2,500	-	-	-	-	-	-	-	-	-	-	-	-
	10110253	52105 HEALTHCARE-FIREFIGHTERS	85,217	102,576	124,449	133,100	133,100	61,914	-	106,000	(27,100)	106,000	(27,100)	106,000	(27,100)
	10110253	52106 BDE RETIREE HEALTHCARE	488,934	41,905	470,868	525,000	525,000	4,300	-	525,000	-	525,000	-	500,000	(25,000)
	10110253	52201 HEALTH CARE TEAMSTERS	360,894	347,190	427,740	418,000	418,000	204,385	-	427,000	9,000	427,000	9,000	427,000	9,000
	10110253	52203 MISC EMPLOYEE EXPENSES	4,616	3,523	3,762	7,000	7,000	1,385	-	7,000	-	7,000	-	7,000	-
	10110253	52204 PRE-EMPLOYMENT TESTING	3,919	3,796	5,696	5,000	5,000	1,371	-	5,500	500	5,500	500	5,500	500
	10110253	52205 CONTRACTUAL ALLOWANCES	35,891	53,801	43,323	65,000	65,000	30,970	-	65,000	-	65,000	-	65,000	-
	10110253	52206 RETIREMENT CASHOUT	62,741	76,660	95,115	75,000	75,000	34,475	-	75,000	-	75,000	-	75,000	-
	10110253	52207 PAYROLL EXPENSES	11,334	11,008	11,558	12,000	12,000	6,907	-	12,000	-	12,000	-	12,000	-
	10110253	52300 RETIREMENT	1,163,197	950,000	850,000	740,000	740,000	-	-	750,000	10,000	750,000	10,000	750,000	10,000
	10110253	52310 DEFINED CONTR PLAN	363,253	488,339	578,058	615,000	615,000	375,500	-	630,000	15,000	630,000	15,000	630,000	15,000
	10110253	52400 SALARY BENEFIT ADJUSTMENT	103,792	63,994	20,367	50,000	25,659	587	-	110,000	84,341	110,000	84,341	110,000	84,341
	10110253	52500 SOCIAL SECURITY	630,590	626,116	646,957	680,000	680,000	431,260	-	660,000	(20,000)	680,000	-	680,000	-
	10110253	52600 UNEMPLOYMENT COMP	2,829	9,265	12,956	10,000	10,000	973	-	5,000	(5,000)	5,000	(5,000)	5,000	(5,000)
	10110253	52900 WORKER'S COMP GEN GOV	101,085	99,428	99,423	104,400	104,400	74,565	-	104,400	-	104,400	-	104,400	-
	10110253	52910 WORKERS COMP BOE	303,254	298,282	298,271	313,183	313,183	223,694	-	313,200	17	313,200	17	313,200	17
	10110253	52915 LIFE/LTD/AD&D INSURANCE	13,089	13,391	22,209	22,800	22,800	14,639	-	23,000	200	23,000	200	23,000	200
			<b>9,826,512</b>	<b>10,003,389</b>	<b>10,274,116</b>	<b>11,243,173</b>	<b>11,218,832</b>	<b>5,429,011</b>	<b>48.39%</b>	<b>12,297,600</b>	<b>1,078,768</b>	<b>12,215,100</b>	<b>996,268</b>	<b>12,135,100</b>	<b>916,268</b>
<b>REGISTRARS</b>															
	10110301	51700 ADMINISTRATIVE WAGES	39,191	45,210	48,000	53,820	53,820	43,818	-	56,160	2,340	55,435	1,615	55,435	1,615
	10110301	56100 OPERATING EXPENSES	1,039	-	48,000	53,820	53,820	43,818	<b>81.42%</b>	56,160	2,340	55,435	1,615	55,435	1,615
			<b>40,230</b>	<b>45,210</b>	<b>48,000</b>	<b>53,820</b>	<b>53,820</b>	<b>43,818</b>							
<b>ELECTIONS</b>															
	10110303	51710 OTHER WAGES	-	11,862	34,487	36,042	36,042	20,002	-	56,363	20,321	56,363	20,321	56,363	20,321
	10110303	51720 STIPENDS	12,615	-	-	-	-	-	-	-	-	-	-	-	-
	10110303	53645 TRAINING	-	2,452	3,550	3,620	3,620	170	-	4,900	8,520	4,900	4,900	4,900	4,900
	10110303	54310 EQUIPMENT MAINTENANCE	2,250	2,250	1,236	3,800	3,800	1,800	-	4,000	200	4,000	200	4,000	200
	10110303	55300 COMMUNICATIONS	-	1,579	60	1,600	1,600	-	-	1,600	-	1,600	-	1,600	-
	10110303	56900 OTHER SUPPLIES	12,057	18,710	14,440	17,750	17,750	1,369	-	20,250	2,500	20,250	2,500	20,250	2,500
	10110303	58300 EMPLOYEE REIMBURSEMENT	-	152	193	250	250	-	-	250	-	250	-	250	-
			<b>26,922</b>	<b>37,005</b>	<b>53,966</b>	<b>63,062</b>	<b>63,062</b>	<b>23,341</b>	<b>37.01%</b>	<b>90,983</b>	<b>27,921</b>	<b>90,983</b>	<b>27,921</b>	<b>90,983</b>	<b>27,921</b>
<b>TOWN CLERK</b>															
	10110311	51600 DEPARTMENT HEAD WAGES	63,869	65,680	67,558	77,400	77,400	44,654	-	79,722	2,322	79,722	2,322	79,722	2,322
	10110311	51615 ASSISTANT WAGES	46,913	50,013	54,996	55,320	55,320	31,968	-	55,328	8	55,328	8	55,328	8
	10110311	53600 ACCOUNTING SERVICES/AUDIT	4,000	4,000	4,000	4,000	4,000	1,000	-	4,000	-	4,000	-	4,000	-
	10110311	56100 OPERATING EXPENSES	29,039	27,402	27,161	30,100	30,100	2,417	-	31,040	940	31,040	940	31,040	940
	10110311	56135 RECORDINGS/LICENSING SUPPLIES	8,550	4,198	4,426	5,475	5,475	920	-	5,475	-	5,475	-	5,475	-
	10110311	58110 TRAINING/MTGS/DUES/SUBSCRIP	1,328	1,202	1,545	1,350	1,350	800	-	1,350	-	1,350	-	1,350	-
			<b>153,699</b>	<b>152,495</b>	<b>159,186</b>	<b>173,645</b>	<b>173,645</b>	<b>81,759</b>	<b>47.08%</b>	<b>176,915</b>	<b>3,270</b>	<b>176,915</b>	<b>3,270</b>	<b>176,915</b>	<b>3,270</b>
<b>FINANCE</b>															
	10112101	51600 DEPARTMENT HEAD WAGES	106,021	108,817	111,939	133,000	133,000	76,731	-	136,990	3,990	136,990	3,990	136,990	3,990
	10112101	51603 ASST FINANCE DIR	67,958	69,784	71,784	73,548	73,548	42,432	-	75,755	2,207	75,755	2,207	75,755	2,207
	10112101	51615 ASSISTANT WAGES	87,876	86,115	98,839	100,902	100,902	56,494	-	98,900	(2,002)	98,900	(2,002)	98,900	(2,002)
	10112101	56100 OPERATING EXPENSES	2,457	1,526	1,645	2,650	2,650	1,025	-	2,650	-	2,650	-	2,650	-
	10112101	56200 HEATING OIL/PROPANE	71,010	47,957	56,631	68,000	68,000	24,702	-	65,000	(3,000)	65,000	(3,000)	65,000	(3,000)
	10112101	56220 ELECTRICITY	138,998	138,519	162,780	180,000	180,000	74,015	-	175,000	(5,000)	175,000	(5,000)	175,000	(5,000)
	10112101	58110 TRAINING/MTGS/DUES/SUBSCRIP	1,319	1,837	2,029	3,000	3,000	40	-	2,500	(500)	2,500	(500)	2,500	(500)
			<b>475,639</b>	<b>454,555</b>	<b>505,647</b>	<b>561,100</b>	<b>561,100</b>	<b>275,439</b>	<b>49.09%</b>	<b>556,795</b>	<b>(4,305)</b>	<b>556,795</b>	<b>(4,305)</b>	<b>556,795</b>	<b>(4,305)</b>
<b>ASSESSOR</b>															
	10112111	51610 SUPERVISORS	111,071	108,429	85,522	85,522	87,651	50,664	-	89,843	2,192	89,843	2,192	89,843	2,192
	10112111	51615 ASSISTANT WAGES	41,447	44,201	43,045	47,612	47,612	26,118	-	46,665	(947)	46,665	(947)	46,665	(947)
	10112111	51710 OTHER WAGES	-	-	25,000	25,000	25,000	12,500	-	25,000	-	25,000	-	25,000	-
	10112111	53610 LEGAL SERVICES (NEW)	-	-	-	-	-	-	-	1,000	1,000	1,000	1,000	1,000	-
	10112111	53700 CONTRACT MAINTENANCE/LEASES	14,461	16,246	9,916	21,000	21,000	19,508	-	21,000	-	21,000	-	21,000	-
	10112111	56100 OPERATING EXPENSES	1,070	1,068	1,391	3,000	3,000	1,401	-	3,000	-	3,000	-	3,000	-
	10112111	58110 TRAINING/MTGS/DUES/SUBSCRIP	1,344	2,269	2,769	2,700	2,700	560	-	3,000	300	3,000	300	3,000	300
			<b>169,393</b>	<b>173,218</b>	<b>167,143</b>	<b>184,834</b>	<b>186,963</b>	<b>110,751</b>	<b>59.24%</b>	<b>189,508</b>	<b>2,545</b>	<b>189,508</b>	<b>2,545</b>	<b>189,508</b>	<b>2,545</b>
<b>TAX COLLECTOR</b>															
	10112131	51300 SEASONAL HELP	3,304	7,398	6,700	6,400	6,400	5,260	-	6,400	-	6,400	-	6,400	-
	10112131	51610 SUPERVISORS	67,541	69,269	71,017	72,801	72,801	41,789	-	74,620	1,819	74,620	1,819	74,620	1,819
	10112131	51615 ASSISTANT WAGES	42,366	45,369	46,804	51,452	51,452	29,684	-	51,452	-	51,452	-	51,452	-
	10112131	53610 LEGAL SERVICES (NEW)	-	-	179	500	500	-	-	500	-	500	-	500	-
	10112131	53700 CONTRACT MAINTENANCE/LEASES	2,105	2,650	2,650	2,800	2,800	1,200	-	2,800	-	2,800	-	2,800	-
	10112131	54421 TAX REFUNDS	104,439	151,811	119,591	-	-	39,435	-	-	-	-	-	-	-
	10112131	56100 OPERATING EXPENSES	23,029	22,416	24,184	24,800	24,800	7,342	-	24,800	-	24,800	-	24,800	-
	10112131	58110 TRAINING/MTGS/DUES/SUBSCRIP	1,733	1,561	2,383	2,400	2,400	628	-	2,500	100	2,500	100	2,500	100
	10112131	58506 TAX UNDERPAYMENT	-	-	-	150	150	-	-	150	-	150	-	150	-
			<b>244,517</b>	<b>300,474</b>	<b>273,508</b>	<b>159,519</b>	<b>161,303</b>	<b>125,338</b>	<b>77.70%</b>	<b>163,222</b>	<b>1,919</b>	<b>163,222</b>	<b>1,919</b>	<b>163,222</b>	<b>1,919</b>



TOWN OF LEDYARD  
FISCAL YEAR 2027 TOWN COUNCIL PROPOSED BUDGET  
EXPENDITURE DETAIL

DEPARTMENT	ACCOUNT #	ACCOUNT DESCRIPTION	FY 2023	FY 2024	FY 2025	FY 2026				FY 2027					
			ACTUAL	ACTUAL	ACTUAL	ADOPTED	REVISED	YTD-1/31/26	% of REVISED	DEPT PROPOSED	Diff vs FY26 Revised	MAYOR PROPOSED	Diff vs FY26 Revised	COUNCIL PROPOSED	Diff vs FY26 REVISED
<b>DISPATCH</b>															
10120103	51130	OVERTIME	136,142	127,908	127,946	92,975	92,975	69,757		95,300	2,325	95,300	2,325	95,300	2,325
10120103	51299	PER DIEM WAGES	6,350	15,588	13,080	16,000	16,000	6,716		16,000	-	16,000	-	16,000	-
10120103	51630	PUBLIC SAFETY EMPLOYEES	473,617	451,353	470,781	499,354	499,354	273,927		493,428	(5,926)	493,428	(5,926)	493,428	(5,926)
10120103	51715	HOLIDAY PAY	31,391	7,382	22,514	14,997	14,997	11,780		22,495	7,498	17,247	2,250	17,247	2,250
10120103	51720	MEAL STIPENDS	1,245	905	600	1,500	1,500	-		1,500	-	1,500	-	1,500	-
10120103	53700	CONTRACT MAINTENANCE/LEASES	38,382	43,345	42,028	54,214	54,214	43,945		51,930	(2,284)	51,930	(2,284)	51,930	(2,284)
10120103	55330	TELEPHONE & FAX SERVICE	12,405	14,974	16,715	15,600	15,600	8,644		16,500	900	16,500	900	16,500	900
10120103	56100	OPERATING EXPENSES	4,667	5,144	5,481	5,500	5,500	596		5,500	-	5,500	-	5,500	-
10120103	56730	UNIFORMS	977	1,547	7,247	9,760	9,760	2,820		9,760	-	9,760	-	9,760	-
10120103	58110	TRAINING/MTGS/DUES/SUBSCRIP	2,802	2,912	3,759	4,000	4,000	2,786		4,000	-	4,000	-	4,000	-
			<b>707,978</b>	<b>671,058</b>	<b>710,251</b>	<b>713,900</b>	<b>713,900</b>	<b>420,971</b>	<b>58.97%</b>	<b>716,413</b>	<b>2,513</b>	<b>711,165</b>	<b>(2,735)</b>	<b>711,165</b>	<b>(2,735)</b>
<b>ANIMAL CONTROL</b>															
10120105	51130	OVERTIME	1,380	1,700	1,137	2,100	2,100	2,049		2,500	400	2,500	400	2,500	400
10120105	51205	ANIMAL CONTROL OFFICER	38,626	44,229	42,859	52,917	54,100	27,821		50,596	(3,504)	50,596	(3,504)	50,596	(3,504)
10120105	51800	PART-TIME WAGES	30,480	39,406	33,752	26,208	26,208	20,294		39,347	13,139	39,347	13,139	39,347	13,139
10120105	53310	VETERINARIAN	1,825	2,163	1,428	2,500	2,500	-		2,500	-	2,500	-	2,500	-
10120105	53645	TRAINING	305	-	-	400	400	-		400	-	400	-	400	-
10120105	56100	OPERATING EXPENSES	7,563	9,560	6,962	7,500	7,500	5,110		8,000	500	8,000	500	8,000	500
10120105	57305	ACO EQUIPMENT	323	-	881	1,000	1,000	-		1,000	-	1,000	-	1,000	-
10120105	58000	SPAY/NEUTER PROGRAM	1,392	1,509	1,717	1,500	1,500	45		1,500	-	1,500	-	1,500	-
10120105	58790	MISCELLANEOUS EXPENSES	4,831	6,401	6,906	7,000	7,000	6,261		7,000	-	7,000	-	7,000	-
			<b>86,725</b>	<b>104,968</b>	<b>95,642</b>	<b>101,125</b>	<b>102,308</b>	<b>61,580</b>	<b>60.19%</b>	<b>112,843</b>	<b>10,535</b>	<b>112,843</b>	<b>10,535</b>	<b>112,843</b>	<b>10,535</b>
<b>FIRE MARSHAL</b>															
10120301	51130	OVERTIME	-	-	-	100	100	-		100	-	100	-	100	-
10120301	51630	PUBLIC SAFETY EMPLOYEES	77,686	80,064	82,466	84,940	84,940	49,004		84,940	-	84,940	-	84,940	-
10120301	55330	TELEPHONE & FAX SERVICE	4,250	3,061	3,223	5,500	5,500	1,676		5,500	-	5,500	-	5,500	-
10120301	56100	OPERATING EXPENSES	6,518	3,091	5,609	6,800	6,800	979		6,800	-	6,800	-	6,800	-
10120301	56450	CODE AND REFERENCE BOOKS	2,882	-	225	3,000	3,000	225		3,000	-	3,000	-	3,000	-
10120301	56730	UNIFORMS	972	1,000	-	850	850	528		850	-	850	-	850	-
10120301	58110	TRAINING/MTGS/DUES/SUBSCRIP	944	175	-	1,500	1,500	-		1,500	-	1,500	-	1,500	-
			<b>93,252</b>	<b>87,391</b>	<b>91,523</b>	<b>102,690</b>	<b>102,690</b>	<b>52,412</b>	<b>51.04%</b>	<b>102,690</b>	-	<b>102,690</b>	-	<b>102,690</b>	-
<b>ADMIN EMERGENCY SERVICES</b>															
10120401	51130	OVERTIME	6,637	9,027	9,292	12,000	12,000	3,644		12,000	-	12,000	-	12,000	-
10120401	51600	DEPARTMENT HEAD WAGES	21,351	21,972	22,608	23,284	23,284	13,433		23,982	698	23,982	698	23,982	698
10120401	51630	PUBLIC SAFETY EMPLOYEES	306,930	306,533	341,956	341,250	341,250	188,478		367,310	26,060	367,310	26,060	367,310	26,060
10120401	56100	OPERATING EXPENSES	16,164	24,333	14,535	36,400	36,400	14,444		36,400	-	36,400	-	36,400	-
10120401	56730	UNIFORMS	-	-	-	-	-	-		5,000	5,000	5,000	5,000	5,000	-
10120401	57307	THIRD PARTY AMBULANCE SERVICES	75,000	75,000	75,000	75,000	75,000	75,000		75,000	-	75,000	-	75,000	-
			<b>426,082</b>	<b>436,865</b>	<b>463,391</b>	<b>487,934</b>	<b>487,934</b>	<b>294,999</b>	<b>60.46%</b>	<b>519,692</b>	<b>31,758</b>	<b>519,692</b>	<b>31,758</b>	<b>519,692</b>	<b>31,758</b>
<b>LEDYARD FIRE COMPANY</b>															
10120501	51720	CHIEF STIPEND	5,000	5,000	5,000	5,000	5,000	2,500		5,000	-	5,000	-	5,000	-
10120501	53645	TRAINING	13,123	13,035	12,209	14,000	14,000	7,975		14,000	-	14,000	-	14,000	-
10120501	53685	FIRE HOSE TESTING	1,081	-	600	3,000	3,000	-		3,000	-	3,000	-	3,000	-
10120501	54300	REPAIRS & MAINTENANCE	31,901	32,743	45,542	34,000	34,000	20,955		37,000	3,000	37,000	3,000	40,000	6,000
10120501	55320	CELL PHONE SERVICE	1,875	1,909	1,909	2,000	2,000	-		2,000	-	2,000	-	2,000	-
10120501	56100	OPERATING EXPENSES	13,265	13,757	13,007	16,000	16,000	10,550		16,000	-	16,000	-	16,000	-
10120501	56730	UNIFORMS	12,221	11,586	11,332	12,000	12,000	11,798		17,000	5,000	12,000	-	12,000	-
10120501	57017	FIRE POLICE	200	600	-	5,000	5,000	-		3,000	(2,000)	3,000	(2,000)	3,000	(2,000)
10120501	57300	NEW EQUIPMENT	9,076	9,761	9,692	10,000	10,000	5,250		10,000	-	10,000	-	10,000	-
10120501	58790	INCENTIVE	28,500	28,500	28,500	28,500	28,500	28,500		30,000	1,500	30,000	1,500	30,000	1,500
			<b>116,242</b>	<b>116,891</b>	<b>127,791</b>	<b>129,500</b>	<b>129,500</b>	<b>86,628</b>	<b>66.89%</b>	<b>137,000</b>	<b>7,500</b>	<b>132,000</b>	<b>2,500</b>	<b>135,000</b>	<b>5,500</b>
<b>GALES FERRY FIRE COMPANY</b>															
10120551	51720	CHIEF STIPEND	4,542	5,000	5,000	6,500	6,500	-		6,500	-	6,500	-	6,500	-
10120551	53645	TRAINING	14,781	18,365	16,639	18,000	18,000	8,802		18,000	-	18,000	-	18,000	-
10120551	53685	FIRE HOSE TESTING	-	-	-	3,000	3,000	-		3,000	-	3,000	-	3,000	-
10120551	55330	TELEPHONE & FAX SERVICE	1,937	2,263	2,928	3,000	3,000	1,501		3,000	-	3,000	-	3,000	-
10120551	56100	OPERATING EXPENSES	28,587	25,283	26,286	38,000	38,000	21,213		38,000	-	38,000	-	38,000	-
10120551	56106	TRUCK GARAGING	59,874	61,094	61,094	61,094	61,094	45,821		62,927	1,833	62,927	1,833	62,927	1,833
10120551	54300	REPAIRS & MAINTENANCE	43,681	44,601	55,254	45,000	45,000	35,180		48,000	3,000	48,000	3,000	50,000	5,000
10120551	56730	UNIFORMS	9,980	11,882	10,734	13,500	13,500	5,336		13,500	-	13,500	-	13,500	-
10120551	57017	FIRE POLICE	480	198	780	2,500	2,500	-		1,000	(1,500)	1,000	(1,500)	1,000	(1,500)
10120551	57300	NEW EQUIPMENT	5,671	-	3,618	7,000	7,000	5,234		7,000	-	7,000	-	7,000	-
10120551	58790	INCENTIVE	28,500	28,500	28,500	28,500	28,500	-		30,000	1,500	30,000	1,500	30,000	1,500
			<b>198,033</b>	<b>197,186</b>	<b>210,833</b>	<b>226,094</b>	<b>226,094</b>	<b>123,087</b>	<b>54.44%</b>	<b>230,927</b>	<b>4,833</b>	<b>230,927</b>	<b>4,833</b>	<b>232,927</b>	<b>6,833</b>
<b>EMERGENCY MANAGEMENT</b>															
10120701	51630	PUBLIC SAFETY EMPLOYEES	15,730	15,600	15,600	15,600	15,600	7,800		15,600	-	15,600	-	15,600	-
10120701	56100	OPERATING EXPENSES	1,658	2,463	220	4,850	4,850	-		4,850	-	4,850	-	4,850	-
			<b>17,388</b>	<b>18,063</b>	<b>15,820</b>	<b>20,450</b>	<b>20,450</b>	<b>7,800</b>	<b>38.14%</b>	<b>20,450</b>	-	<b>20,450</b>	-	<b>20,450</b>	-

TOWN OF LEDYARD  
FISCAL YEAR 2027 TOWN COUNCIL PROPOSED BUDGET  
EXPENDITURE DETAIL

DEPARTMENT	ACCOUNT #	ACCOUNT DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026				FY 2027					
						ADOPTED	REVISED	YTD-1/31/26	% OF REVISED	DEPT PROPOSED	Diff vs FY26 Revised	MAYOR PROPOSED	Diff vs FY26 Revised	COUNCIL PROPOSED	Diff vs FY26 REVISED
<b>VISITING NURSE ASSOCIATION</b>															
10130101	51600	DEPARTMENT HEAD WAGES	95,721	98,462	-	-	-	-	-	-	-	-	-	-	
10130101	51610	SUPERVISORS	80,147	-	-	-	-	-	-	-	-	-	-	-	
10130101	51615	ASSISTANT WAGES	76,105	31,725	-	-	-	-	-	-	-	-	-	-	
10130101	51645	NURSES SALARY	190,042	-	-	-	-	-	-	-	-	-	-	-	
10130101	51646	NURSE AIDES	19,927	-	-	-	-	-	-	-	-	-	-	-	
10130101	51710	PER DIEM NURSES	7,192	-	-	-	-	-	-	-	-	-	-	-	
10130101	52610	STIPENDS	10,040	10,400	10,000	10,000	10,000	6,000	-	(10,000)	-	(10,000)	-	(10,000)	
10130101	52610	CLOTHING ALLOWANCE	2,070	-	-	-	-	-	-	-	-	-	-	-	
10130101	53300	PROFESSIONAL/TECH SERVICES	85,030	-	-	-	-	-	-	-	-	-	-	-	
10130101	53400	OTHER PROFESS/TECH SERVICES	650	-	-	-	-	-	-	-	-	-	-	-	
10130101	53600	ACCOUNTING SERVICES/AUDIT	2,375	-	-	-	-	-	-	-	-	-	-	-	
10130101	53635	PATIENT SATISFACTION SURVEY	1,800	-	-	-	-	-	-	-	-	-	-	-	
10130101	53636	ICD CODING	9,750	-	-	-	-	-	-	-	-	-	-	-	
10130101	53700	CONTRACT MAINTENANCE/LEASES	11,076	-	-	-	-	-	-	-	-	-	-	-	
10130101	54300	REPAIRS & MAINTENANCE	28,640	-	-	-	-	-	-	-	-	-	-	-	
10130101	56100	OPERATING EXPENSES	9,860	64,416	-	-	-	-	-	-	-	-	-	-	
10130101	56900	OTHER SUPPLIES	6,756	-	-	-	-	-	-	-	-	-	-	-	
10130101	58100	DUES & FEES	-	-	-	-	-	-	-	-	-	-	-	-	
10130101	58110	TRAINING/MTGS/DUES/SUBSCRIP	7,613	-	-	-	-	-	-	-	-	-	-	-	
10130101	58300	EMPLOYEE REIMBURSEMENT	8,160	-	-	-	-	-	-	-	-	-	-	-	
10130101	58775	COMMUNITY HEALTH PROGRAM	866	-	-	-	-	-	-	-	-	-	-	-	
10130101	58790	MISCELLANEOUS EXPENSES	1,148	-	-	-	-	-	-	-	-	-	-	-	
			654,968	205,003	10,000	10,000	10,000	6,000	60.00%	-	(10,000)	-	(10,000)	-	(10,000)
<b>SCHOOL NURSING</b>															
10130103	51130	OVERTIME	-	-	(36)	500	500	72	-	-	(500)	500	-	500	
10130103	51645	NURSES SALARY	263,023	273,301	289,586	332,940	332,940	162,944	-	(332,940)	342,080	9,140	342,080	9,140	
10130103	51646	NURSE AIDES	57,673	53,906	67,806	80,129	80,129	37,091	-	(80,129)	84,895	4,766	84,895	4,766	
10130103	51700	ADMINISTRATIVE WAGES	-	-	55,438	49,321	49,321	28,454	-	(49,321)	50,801	1,480	50,801	1,480	
10130103	51710	OTHER WAGES	10,967	28,473	29,739	38,100	38,100	22,746	-	(38,100)	23,100	(15,000)	23,100	(15,000)	
10130103	52610	CLOTHING ALLOWANCE	1,500	1,500	-	-	-	-	-	-	-	-	-	-	
10130103	53300	PROFESSIONAL/TECH SERVICES	-	-	-	-	-	-	-	-	15,000	15,000	15,000	15,000	
10130103	56100	OPERATING EXPENSES	-	362	258	-	-	160	-	-	300	300	300	300	
10130103	58110	TRAINING/MTGS/DUES/SUBSCRIP	344	632	1,060	1,500	1,500	109	-	(1,500)	1,200	(300)	1,200	(300)	
			333,507	358,174	443,851	502,490	502,490	251,576	50.07%	-	(502,490)	517,876	15,386	517,876	15,386
<b>SOCIAL SERVICES</b>															
10130301	51610	SUPERVISORS	90,125	72,109	-	-	-	-	-	-	-	-	-	-	
10130301	51700	COUNSELOR	3,607	3,257	-	-	-	-	-	-	-	-	-	-	
10130301	51720	STIPENDS	-	-	-	-	-	-	-	-	-	-	-	-	
10130301	51800	PART-TIME WAGES	-	-	-	-	-	-	-	10,000	10,000	10,000	10,000	10,000	
10130301	54401	FOOD PANTRY EXPENSES	3,500	-	-	-	-	-	-	21,200	21,200	21,200	21,200	21,200	
10130301	56100	OPERATING EXPENSES	4,053	1,824	-	-	-	-	-	-	-	-	-	-	
10130101	58110	TRAINING/MTGS/DUES/SUBSCRIP	-	-	-	-	-	-	-	612	612	612	612	612	
			101,285	77,190	-	-	-	-	-	-	500	500	500	500	
										32,312	32,312	32,312	32,312	32,312	
<b>SENIOR CENTER</b>															
10130501	51610	SUPERVISORS	-	-	-	-	-	-	-	-	-	-	-	-	
10130501	51615	ASSISTANT WAGES	36,771	-	-	-	-	-	-	-	-	-	-	-	
10130501	51700	ADMINISTRATIVE WAGES	9,489	-	-	-	-	-	-	-	-	-	-	-	
10130501	51800	VAN DRIVER WAGES	27,475	-	-	-	-	-	-	-	-	-	-	-	
10130501	53658	REGIONAL SENIOR WEBSITE	3,600	-	-	-	-	-	-	-	-	-	-	-	
10130501	53700	CONTRACT MAINTENANCE/LEASES	3,934	-	-	-	-	-	-	-	-	-	-	-	
10130501	54310	EQUIPMENT MAINTENANCE	2,025	-	-	-	-	-	-	-	-	-	-	-	
10130501	56100	OPERATING EXPENSES	2,150	-	-	-	-	-	-	-	-	-	-	-	
10130501	58775	COMMUNITY HEALTH PROGRAM	15,761	-	-	-	-	-	-	-	-	-	-	-	
			101,205	-	-	-	-	-	-	-	-	-	-	-	
<b>PW-ADMINISTRATION</b>															
10140101	51600	DEPARTMENT HEAD WAGES	126,024	129,722	133,460	140,000	140,000	80,769	-	144,201	4,201	144,201	4,201	144,201	
10140101	53300	PROFESSIONAL/TECH SERVICES	39,182	61,758	52,682	70,000	70,000	61,549	-	75,000	5,000	75,000	5,000	75,000	
10140101	58110	TRAINING/MTGS/DUES/SUBSCRIP	4,581	4,829	4,328	4,000	4,000	2,526	-	4,500	500	4,500	500	4,500	
			169,787	196,309	190,470	214,000	214,000	144,844	67.68%	223,701	9,701	223,701	9,701	223,701	
<b>PW-HIGHWAY</b>															
10140103	51130	OVERTIME	12,573	15,862	18,639	15,000	15,000	9,105	-	15,500	500	15,500	500	15,500	
10140103	51301	SEASONAL HELP SUMMER	5,586	1,020	1,644	7,500	7,500	8,032	-	7,500	-	7,500	-	7,500	
10140103	51610	SUPERVISORS	90,140	92,348	94,526	94,527	96,690	55,933	-	99,315	2,625	99,315	2,625	99,315	
10140103	51620	PUBLIC WORKS EMPLOYEES	788,429	839,091	849,349	899,744	899,744	501,804	-	926,674	26,930	926,674	26,930	926,674	
10140103	51710	POSITION UPGRADE PAY	5,026	4,775	4,745	7,500	7,500	3,507	-	7,500	7,500	7,500	7,500	7,500	
10140103	51805	PT SNOW/PLow DRIVERS	334	612	-	5,000	5,000	-	-	5,000	5,000	5,000	5,000	5,000	
10140103	51815	OVERTIME SNOW PLOWING	36,510	49,168	76,564	102,000	102,000	80,642	-	105,000	3,000	105,000	3,000	105,000	
10140103	53645	TRAINING	2,945	3,360	5,680	1,800	1,800	400	-	1,800	1,800	1,800	1,800	1,800	
10140103	53700	CONTRACT MAINTENANCE/LEASES	4,032	4,113	4,937	5,000	5,000	2,750	-	5,000	5,000	5,000	5,000	5,000	
10140103	55300	TELEPHONE/CABLE	4,062	4,387	4,241	5,000	5,000	2,193	-	5,000	5,000	5,000	5,000	5,000	
10140103	56260	GASOLINE/OIL	27,546	39,243	47,524	37,500	37,500	19,245	-	40,000	2,500	40,000	2,500	40,000	
10140103	56265	DIESEL FUEL	40,699	54,992	12,952	60,000	60,000	28,172	-	65,000	5,000	65,000	5,000	65,000	
10140103	56730	UNIFORMS	12,430	12,311	13,557	14,500	14,500	8,608	-	14,500	14,500	14,500	14,500	14,500	
10140103	56900	OTHER SUPPLIES	2,898	7,240	2,949	3,000	3,000	1,014	-	3,000	3,000	3,000	3,000	3,000	
10140103	57300	NEW EQUIPMENT	1,433	1,254	1,043	1,800	1,800	815	-	1,800	1,800	1,800	1,800	1,800	
10140103	58300	EMPLOYEE REIMBURSEMENT	1,476	3,150	4,420	7,500	7,500	4,265	-	7,500	7,500	7,500	7,500	7,500	
			1,036,119	1,132,926	1,143,170	1,267,371	1,269,534	726,585	57.23%	1,310,089	40,555	1,310,089	40,555	1,310,089	

TOWN OF LEDYARD  
FISCAL YEAR 2027 TOWN COUNCIL PROPOSED BUDGET  
EXPENDITURE DETAIL

DEPARTMENT	ACCOUNT #	ACCOUNT DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026				FY 2027							
						ADOPTED	REVISED	YTD-1/31/26	% OF REVISED	DEPT PROPOSED	Diff vs FY26 Revised	MAYOR PROPOSED	Diff vs FY26 Revised	COUNCIL PROPOSED	Diff vs FY26 REVISED		
<b>PW-VEHICLE MAINTENANCE</b>																	
10140105	51620	PUBLIC WORKS EMPLOYEES	129,003	130,176	191,044	199,394	199,394	114,845		205,371	5,977	205,371	5,977	205,371	5,977	205,371	5,977
10140105	56100	OPERATING EXPENSES	2,324	4,369	1,953	2,300	2,300	1,878		2,500	200	2,500	200	2,500	200	2,500	200
10140105	56300	SNOW PLOW BLADES	3,250	5,856	3,600	5,500	5,500	3,010		5,500	-	5,500	-	5,500	-	5,500	-
10140105	56700	VEHICLE/EQUIP PARTS	200,842	181,602	170,388	150,000	150,000	80,316		150,000	-	150,000	-	150,000	-	150,000	-
10140105	56705	OXYGEN & WELDING	1,494	1,035	909	1,100	1,100	606		1,100	-	1,100	-	1,100	-	1,100	-
10140105	56715	TIRES	20,366	11,382	12,228	12,000	12,000	23,314		16,000	4,000	16,000	4,000	16,000	4,000	16,000	4,000
			<b>357,279</b>	<b>334,220</b>	<b>380,122</b>	<b>370,294</b>	<b>370,294</b>	<b>233,969</b>	<b>60.48%</b>	<b>380,471</b>	<b>10,177</b>	<b>380,471</b>	<b>10,177</b>	<b>380,471</b>	<b>10,177</b>	<b>380,471</b>	<b>10,177</b>
<b>PW-ROAD UPKEEP</b>																	
10140107	56301	SALT AND SAND	73,148	83,284	134,276	115,308	115,308	44,965		140,000	24,692	130,000	14,692	130,000	14,692	130,000	14,692
10140107	56302	SNOW DAMAGE	-	26	103	300	300	-		300	-	300	-	300	-	300	-
10140107	56303	BITUMINOUS CONCRETE	18,313	5,096	19,117	5,000	5,000	5,000		5,000	-	5,000	-	5,000	-	5,000	-
10140107	56304	STREETS SIGNS & MARKINGS	4,010	5,159	10,615	4,000	4,000	2,421		4,000	-	4,000	-	4,000	-	4,000	-
10140107	56305	GUIDE RAILS	3,063	3,000	4,119	3,000	3,000	3,000		3,000	-	3,000	-	3,000	-	3,000	-
10140107	56306	TREE REMOVAL	62,720	43,312	40,000	18,000	18,000	3,500		18,000	-	18,000	-	18,000	-	18,000	-
10140107	56307	GRAVEL	3,000	3,000	3,000	3,000	3,000	3,000		3,000	-	3,000	-	3,000	-	3,000	-
10140107	56308	DRAINAGE IMPROVEMENT	4,016	3,518	3,681	3,000	3,000	1,186		3,000	-	3,000	-	3,000	-	3,000	-
10140107	56312	STREETLIGHT MAINTENANCE	1,002	-	4,636	1,500	1,500	1,322		1,500	-	1,500	-	1,500	-	1,500	-
10140107	57301	EQUIPMENT RENTAL	5,109	269	1,763	2,000	2,000	1,288		2,000	-	2,000	-	2,000	-	2,000	-
			<b>174,390</b>	<b>146,664</b>	<b>221,310</b>	<b>155,108</b>	<b>155,108</b>	<b>65,682</b>	<b>42.35%</b>	<b>179,800</b>	<b>24,692</b>	<b>169,800</b>	<b>14,692</b>	<b>169,800</b>	<b>14,692</b>	<b>169,800</b>	<b>14,692</b>
<b>PW-DRAINAGE IMPROVEMENT</b>																	
10140109	56307	GRAVEL	-	-	-	-	-	-		-	-	-	-	-	-	-	-
10140109	56308	DRAINAGE IMPROVEMENT	-	-	-	-	-	-		-	-	-	-	-	-	-	-
<b>PW-PROPERTY MAINTENANCE</b>																	
10140111	58200	TOWN HALL AND ANNEX	10,667	10,170	13,968	15,000	15,000	6,436		15,000	-	15,000	-	15,000	-	15,000	-
10140111	58210	PW FACILITIES	33,924	26,063	31,287	26,000	26,000	11,115		26,000	-	26,000	-	26,000	-	26,000	-
10140111	58220	POLICE STATION	8,593	20,455	16,673	16,000	16,000	6,474		17,000	1,000	17,000	1,000	17,000	1,000	17,000	1,000
10140111	58225	EMERGENCY SERVICES BUILDING	25,088	16,592	9,545	12,500	12,500	5,719		13,500	1,000	13,500	1,000	13,500	1,000	13,500	1,000
10140111	58230	LIBRARY FACILITY	7,455	6,896	12,735	7,050	7,050	6,114		8,000	950	8,000	950	8,000	950	8,000	950
10140111	58235	SENIOR CENTER FACILITY	5,730	3,322	9,944	8,000	8,000	4,130		8,000	-	8,000	-	8,000	-	8,000	-
10140111	58236	TOWN GREEN	8,248	1,117	2,069	4,000	4,000	494		2,000	(2,000)	2,000	(2,000)	2,000	(2,000)	2,000	(2,000)
			<b>99,705</b>	<b>84,615</b>	<b>96,221</b>	<b>88,550</b>	<b>88,550</b>	<b>40,482</b>	<b>45.72%</b>	<b>89,500</b>	<b>950</b>	<b>89,500</b>	<b>950</b>	<b>89,500</b>	<b>950</b>	<b>89,500</b>	<b>950</b>
<b>PW-SANITATION</b>																	
10140113	51620	PUBLIC WORKS EMPLOYEES	615	-	709	2,000	2,000	699		2,000	-	2,000	-	2,000	-	2,000	-
10140113	54210	DISPOSAL SERVICE	609,703	628,178	646,332	706,300	706,300	406,554		725,700	19,400	725,700	19,400	725,700	19,400	725,700	19,400
10140113	54224	TIPPING FEES	348,736	366,101	390,501	470,000	470,000	217,524		520,000	50,000	520,000	50,000	520,000	50,000	520,000	50,000
10140113	56100	OPERATING EXPENSES	4,510	8,693	4,984	5,500	5,500	3,362		5,500	-	5,500	-	5,500	-	5,500	-
10140113	58790	BULKY WASTE	68,445	76,538	74,474	90,000	90,000	41,521		90,000	-	90,000	-	90,000	-	90,000	-
			<b>1,032,009</b>	<b>1,079,510</b>	<b>1,117,000</b>	<b>1,273,800</b>	<b>1,273,800</b>	<b>669,660</b>	<b>52.57%</b>	<b>1,343,200</b>	<b>69,400</b>	<b>1,343,200</b>	<b>69,400</b>	<b>1,343,200</b>	<b>69,400</b>	<b>1,343,200</b>	<b>69,400</b>
<b>LIBRARY</b>																	
10150101	51160	CUSTODIAN SALARIES	24,807	25,688	26,083	26,839	26,839	15,484		26,839	-	26,839	-	26,839	-	26,839	-
10150101	51600	DEPARTMENT HEAD WAGES	78,950	81,192	76,690	85,529	85,529	29,644		82,400	(3,129)	82,400	(3,129)	82,400	(3,129)	82,400	(3,129)
10150101	51610	SUPERVISORS	149,358	159,613	160,680	175,823	182,521	102,880		184,726	2,205	184,726	2,205	184,726	2,205	184,726	2,205
10150101	51615	ASSISTANT WAGES	111,141	119,208	124,024	128,004	128,004	68,270		130,177	2,173	130,177	2,173	130,177	2,173	130,177	2,173
10150101	51800	PART-TIME WAGES	54,907	59,733	67,157	76,841	76,841	36,413		77,659	818	77,659	818	77,659	818	77,659	818
10150101	53645	TRAINING	-	-	720	2,500	1,500	150		2,500	1,000	2,500	1,000	2,500	1,000	2,500	1,000
10150101	53700	CONTRACT MAINTENANCE/LEASES	5,179	1,480	6,069	7,852	7,352	3,666		8,152	800	8,152	800	8,152	800	8,152	800
10150101	54310	EQUIPMENT MAINTENANCE	-	1,534	1,645	1,800	677	-		1,800	1,123	1,800	1,123	1,800	1,123	1,800	1,123
10150101	55330	TELEPHONE & FAX SERVICE	3,647	2,467	2,481	4,200	2,200	1,239		4,200	2,000	4,200	2,000	4,200	2,000	4,200	2,000
10150101	56100	OPERATING EXPENSES	18,084	11,650	11,367	14,523	12,523	4,653		29,658	17,135	15,135	2,612	15,135	2,612	15,135	2,612
10150101	56140	LION REG NETWORK	42,727	51,265	53,789	55,349	61,972	42,153		56,563	(5,409)	56,563	(5,409)	56,563	(5,409)	56,563	(5,409)
10150101	56420	LIBRARY BOOKS	54,399	51,036	50,557	56,000	56,000	17,762		62,500	6,500	62,500	6,500	62,500	6,500	62,500	6,500
			<b>543,199</b>	<b>564,866</b>	<b>581,262</b>	<b>635,260</b>	<b>641,958</b>	<b>322,314</b>	<b>50.21%</b>	<b>667,174</b>	<b>25,216</b>	<b>652,651</b>	<b>10,693</b>	<b>652,651</b>	<b>10,693</b>	<b>652,651</b>	<b>10,693</b>
<b>PARKS AND RECREATION</b>																	
10160101	51600	DEPARTMENT HEAD WAGES	79,974	82,236	84,598	87,484	87,484	50,472		90,109	2,625	90,109	2,625	90,109	2,625	90,109	2,625
10160101	51610	SUPERVISORS	58,231	42,523	56,590	57,225	58,760	33,900		60,829	2,069	60,829	2,069	60,829	2,069	60,829	2,069
10160101	51615	ASSISTANT WAGES	69,200	122,233	108,786	121,940	121,940	64,273		121,122	(818)	121,122	(818)	121,122	(818)	121,122	(818)
10160101	51700	ADMINISTRATIVE WAGES	-	17,298	8,478	11,000	11,000	5,559		11,000	-	11,000	-	11,000	-	11,000	-
10160101	51710	PLAYGROUND & CUSTODIAN	16,328	11,910	16,320	17,300	17,300	-		17,300	-	17,300	-	17,300	-	17,300	-
10160101	51800	PART-TIME WAGES	-	42,617	26,485	33,000	33,000	21,735		39,538	6,538	39,538	6,538	39,538	6,538	39,538	6,538
10160101	53303	COMM CTR UTILITIES	-	11,416	14,151	20,363	20,363	8,113		19,157	(1,206)	19,157	(1,206)	19,157	(1,206)	19,157	(1,206)
10160101	53658	REGIONAL SENIOR WEBSITE	-	3,600	3,000	-	-	-		-	-	-	-	-	-	-	-
10160101	53700	CONTRACT MAINTENANCE/LEASES	161,462	161,462	200,000	200,000	200,000	149,075		209,250	9,250	209,250	9,250	209,250	9,250	209,250	9,250
10160101	54300																

TOWN OF LEDYARD  
FISCAL YEAR 2027 TOWN COUNCIL PROPOSED BUDGET  
EXPENDITURE DETAIL

DEPARTMENT	ACCOUNT #	ACCOUNT DESCRIPTION	FY 2023	FY 2024	FY 2025	FY 2026				FY 2027							
			ACTUAL	ACTUAL	ACTUAL	ADOPTED	REVISED	YTD-1/31/26	% of REVISED	DEPT PROPOSED	Diff vs FY26 Revised	MAYOR PROPOSED	Diff vs FY26 Revised	COUNCIL PROPOSED	Diff vs FY26 REVISED		
<b>BOE EXPENDITURES</b>																	
	10170101	58790	34,337,932	35,815,724	38,157,522	40,462,242	40,462,242	-	-	41,872,335	1,410,093	41,932,335	1,470,093	41,857,335	1,395,093		
			<b>34,337,932</b>	<b>35,815,724</b>	<b>38,157,522</b>	<b>40,462,242</b>	<b>40,462,242</b>			<b>41,872,335</b>	<b>1,410,093</b>	<b>41,932,335</b>	<b>1,470,093</b>	<b>41,857,335</b>	<b>1,395,093</b>		
<b>DEBT SERVICE</b>																	
	10180101	58810	2,602,337	2,587,337	2,361,519	2,361,519	2,361,519	1,546,519		2,331,519	(30,000)	2,331,519	(30,000)	2,331,519	(30,000)		
	10180101	58811	1,231,494	1,126,378	1,019,180	916,040	916,040	644,305		809,629	(106,411)	809,629	(106,411)	809,629	(106,411)		
	10180101	58820	77,295	85,966	87,701	89,472	89,472	59,449		91,278	1,806	91,278	1,806	91,278	1,806		
	10180101	58821	12,510	12,004	10,269	8,499	8,499	5,865		6,693	(1,806)	6,693	(1,806)	6,693	(1,806)		
	10180101	58823	550,970	542,163	426,359	421,920	421,920	297,910		375,122	(46,798)	375,122	(46,798)	375,122	(46,798)		
	10180101	58830	1,625	1,625	1,625	50,000	50,000	-		50,000	-	50,000	-	50,000	-		
			<b>4,476,232</b>	<b>4,355,473</b>	<b>3,906,653</b>	<b>3,847,450</b>	<b>3,847,450</b>	<b>2,554,048</b>	<b>66.38%</b>	<b>3,664,241</b>	<b>(183,209)</b>	<b>3,664,241</b>	<b>(183,209)</b>	<b>3,664,241</b>	<b>(183,209)</b>		
<b>CONTRIBUTION TO CNR</b>																	
	10185101	58790	1,150,285	1,653,735	1,791,098	1,177,779	1,177,779	158,708		2,132,304	954,525	1,786,987	609,208	1,690,487	512,708		
			<b>1,150,285</b>	<b>1,653,735</b>	<b>1,791,098</b>	<b>1,177,779</b>	<b>1,177,779</b>	<b>158,708</b>	<b>13.48%</b>	<b>2,132,304</b>	<b>954,525</b>	<b>1,786,987</b>	<b>609,208</b>	<b>1,690,487</b>	<b>512,708</b>		
<b>TRANSFERRED FUNDS</b>																	
	10188210	59300	664,060	504,131	412,392	-	-	-		-	-	-	-	-	-		
			<b>664,060</b>	<b>504,131</b>	<b>412,392</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>TOTAL GENERAL GOVERNMENT</b>			<b>28,806,860</b>	<b>29,174,548</b>	<b>29,343,126</b>	<b>29,902,735</b>	<b>29,914,020</b>	<b>16,147,181</b>	<b>53.98%</b>	<b>32,025,229</b>	<b>2,111,209</b>	<b>31,878,334</b>	<b>1,964,314</b>	<b>31,698,171</b>	<b>1,784,151</b>		
<b>TOTAL BOARD OF EDUCATION</b>			<b>34,337,932</b>	<b>35,815,724</b>	<b>38,157,522</b>	<b>40,462,242</b>	<b>40,462,242</b>	<b>-</b>	<b>0.00%</b>	<b>41,872,335</b>	<b>1,410,093</b>	<b>41,932,335</b>	<b>1,470,093</b>	<b>41,857,335</b>	<b>1,395,093</b>		
<b>TOTAL EXPENDITURES</b>			<b>63,144,792</b>	<b>64,990,272</b>	<b>67,500,648</b>	<b>70,364,977</b>	<b>70,376,262</b>	<b>16,147,181</b>	<b>22.94%</b>	<b>73,897,564</b>	<b>3,521,302</b>	<b>73,810,669</b>	<b>3,434,407</b>	<b>73,555,506</b>	<b>3,179,244</b>		

TOWN OF LEDYARD  
FISCAL YEAR 2027 TOWN COUNCIL PROPOSED BUDGET  
REVENUES

ACCOUNT	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026		2027 PROPOSED	DIFF VS 2026 ORIGINAL BUDGET	% Chg over PY
					ADOPTED	YTD-1/31/26			
<b>GENERAL GOVERNMENT -- CHARGES FOR SERVICES</b>									
1011401 42046	ANIMAL CONTROL OFFICER FEES	1,355	645	565	800	195	700	(100)	-12.5%
1011401 47009	MISCELLANEOUS	131,614	56,701	386,344	50,000	138,959	50,000	-	0.0%
1011401 47019	RED WOLF ANTENNAE LEASE	69,894	71,856	74,810	70,000	14,703	70,000	-	0.0%
1011401 47022	TOWN CLERK FEES	110,617	110,230	112,312	111,500	66,231	112,000	500	0.4%
1011401 47023	ZONING/WETLANDS/ZBA FEES	10,285	7,915	11,409	10,000	5,520	12,000	2,000	20.0%
1011401 47024	ASSESSOR'S FEES	414	497	199	300	116	200	(100)	-33.3%
1011401 47025	PLANNING	13,658	4,467	1,706	5,000	900	-	(5,000)	-100.0%
1011401 47036	OTHER LICENSE/PERMIT FEE	2,782	1,779	1,629	750	1,709	1,500	750	100.0%
1011401 47037	DOG LICENSE FEES	10,329	10,155	10,541	10,000	2,948	10,100	100	1.0%
1011401 47040	BUILDING PERMIT FEES	233,016	241,455	361,327	275,000	195,681	330,000	55,000	20.0%
1011401 47041	EMPLOYEE HEALTH CO-PREMIUMS	469,516	536,856	478,229	525,000	259,408	500,000	(25,000)	-4.8%
1011401 47045	ASSESSMENTS RECEIVABLE	250,000	250,000	250,000	250,000	-	100,000	(150,000)	-60.0%
1011401 47051	LVES CONTR TO EMS BLDG	100,000	59,980	-	-	-	-	-	-
1011401 47053	LVES CONTR TO MED EQUIPMENT	20,000	-	-	-	-	-	-	-
1012001 47055	SHARED SERVICES - ASSESSOR	33,024	29,401	30,133	36,800	22,825	36,800	-	-
1011401 49006	WPCA CONTR TO FINANCE OFC	40,000	40,000	40,000	50,000	-	50,000	-	0.0%
1011401 49051	LESTER HOUSE RENT	10,333	15,500	-	-	-	-	-	#DIV/0!
		<b>1,506,837</b>	<b>1,437,437</b>	<b>1,759,204</b>	<b>1,395,150</b>	<b>709,196</b>	<b>1,273,300</b>	<b>(121,850)</b>	<b>-8.7%</b>
<b>GENERAL GOVERNMENT -- GRANTS</b>									
1011402 41005	TELEPHONE LINE GRANTS	25,170	37,062	37,643	25,000	-	35,000	10,000	40.0%
1011402 42001	PILOT: STATE PROPERTY	925,100	1,000,994	1,022,896	931,157	1,045,214	1,099,360	168,203	18.1%
1011402 42007	DISABLED REIMBURSEMENT	972	940	1,185	1,000	1,402	1,000	-	0.0%
1011402 42010	EMERGENCY MANAGEMENT	11,413	10,850	17,550	15,600	5,850	15,600	-	0.0%
1011402 42011	ADDITIONAL VETERANS GRANT	4,360	4,281	3,163	4,300	3,788	3,700	(600)	-14.0%
1011402 42012	MISCELLANEOUS STATE GRANTS	-	-	9,233	-	-	-	-	-
1011402 42014	PEQUOT FUND	1,391,000	1,391,000	1,390,000	1,391,000	463,667	2,191,000	800,000	57.5%
1011402 42044	MUNIC REV SHARING -- SALES TAX	291,322	390,170	-	-	2,468	-	-	-
		<b>2,649,337</b>	<b>2,835,297</b>	<b>2,481,670</b>	<b>2,368,057</b>	<b>1,522,390</b>	<b>3,345,660</b>	<b>977,603</b>	<b>41.3%</b>
<b>PUBLIC SAFETY -- CHARGES FOR SERVICES</b>									
1012001 47005	LEDYARD FIRE POLICE CHARGES	-	-	-	500	-	3,000	2,500	500.0%
1012001 47007	DISPATCH REGIONALIZATION	70,325	95,036	103,671	95,000	78,190	104,000	9,000	9.5%
1012001 47017	GALES FERRY FIRE POLICE CHARGES	-	1,127	975	500	-	1,000	500	100.0%
1012001 47018	POLICE OUTSIDE OT	230,800	106,403	156,036	135,000	162,283	175,000	40,000	29.6%
1012001 47038	PERMIT FEES	4,325	4,375	4,195	4,900	2,975	4,700	(200)	-4.1%
1012001 47039	RECORDS FEES	2,210	2,076	2,133	2,000	984	2,000	-	0.0%
		<b>307,660</b>	<b>209,017</b>	<b>267,010</b>	<b>237,900</b>	<b>244,432</b>	<b>289,700</b>	<b>49,300</b>	<b>20.7%</b>
<b>PUBLIC SAFETY -- GRANTS</b>									
1012002 42034	DUI GRANT REIMBURSEMENT	-	-	-	12,000	-	8,000	(4,000)	-33.3%
1012002 47049	DISPATCH PRESTON	25,000	30,500	30,500	30,500	30,500	30,500	-	0.0%
		<b>25,000</b>	<b>30,500</b>	<b>30,500</b>	<b>42,500</b>	<b>30,500</b>	<b>38,500</b>	<b>(4,000)</b>	<b>-9.4%</b>

TOWN OF LEDYARD  
FISCAL YEAR 2027 TOWN COUNCIL PROPOSED BUDGET  
REVENUES

ACCOUNT	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026		2027 PROPOSED	DIFF VS 2026 ORIGINAL BUDGET	% Chg over PY
					ADOPTED	YTD-1/31/26			
<b>HEALTH &amp; WELFARE -- CHARGES FOR SERVICES</b>									
1013001	47021 SENIOR CENTER FEES	13,565	1,557	1,346	-	573	900	900	
1013001	47034 PUBLIC HEALTH NURSING FEES	539,462	18,032	-		-	-	-	
		<b>553,027</b>	<b>19,589</b>	<b>1,346</b>		<b>573</b>	<b>900</b>	<b>900</b>	
<b>HEALTH &amp; WELFARE -- GRANTS</b>									
1013002	42003 YOUTH SERVICES	33,515	31,022	-		-	-	-	
1013002	42032 PILOT: SR HOUSING AUTHORITY	9,673	7,810	8,653	8,200	11,278	10,000	1,800	22.0%
		<b>43,188</b>	<b>38,832</b>	<b>8,653</b>	<b>8,200</b>	<b>11,278</b>	<b>10,000</b>	<b>1,800</b>	<b>22.0%</b>
<b>PUBLIC WORKS -- CHARGES FOR SERVICES</b>									
1014001	47020 TIPPING FEES	47,862	42,013	36,049	35,000	28,919	50,000	15,000	42.9%
1014001	47056 SHARED SERVICES - MECHANIC	-	8,000	96,000	96,000	56,000	96,000	-	
		<b>47,862</b>	<b>50,013</b>	<b>132,049</b>	<b>131,000</b>	<b>84,919</b>	<b>146,000</b>	<b>15,000</b>	<b>11.5%</b>
<b>LIBRARIES -- CHARGES FOR SERVICES</b>									
1015001	47032 LIBRARY FEES	587	6,470	7,250	6,000	3,809	6,500	500	8.3%
		<b>587</b>	<b>6,470</b>	<b>7,250</b>	<b>6,000</b>	<b>3,809</b>	<b>6,500</b>	<b>500</b>	<b>8.3%</b>
<b>PARKS &amp; RECREATION -- CHARGES FOR SERVICES</b>									
1016001	47033 PROGRAM REGISTRATION FEES	3,713	2,940	3,066	3,000	1,025	3,000	-	0.0%
		<b>3,713</b>	<b>2,940</b>	<b>3,066</b>	<b>3,000</b>	<b>1,025</b>	<b>3,000</b>	<b>-</b>	<b>0.0%</b>
<b>EDUCATION -- CHARGES FOR SERVICES</b>									
1017001	47010 VO AG TUITION	728,355	829,361	403,649	411,563	301,258	411,563	-	0.0%
1017001	47011 SPECIAL EDUCATION TUTION	126,736	60,559	54,010	25,500	6,728	26,775	1,275	5.0%
1017001	47012 NON RESIDENT TUITION	43,470	71,867	62,680	62,680	-	65,814	3,134	5.0%
		<b>898,561</b>	<b>961,787</b>	<b>520,339</b>	<b>499,743</b>	<b>307,986</b>	<b>504,152</b>	<b>4,409</b>	
<b>EDUCATION -- GRANTS</b>									
1017002	42016 FEDERAL PUBLIC LAW 874	1,558,206	1,804,635	1,207,133	1,164,441	514,771	1,178,414	13,973	1.2%
1017002	42018 VOAG GRANT	1,051,239	1,019,200	1,508,652	1,400,000	1,088,711	1,400,000	-	0.0%
1017002	42020 EDUCATION COST SHARING	11,475,245	11,547,735	11,949,448	12,016,278	6,016,310	12,032,619	16,341	0.1%
		<b>14,084,690</b>	<b>14,371,570</b>	<b>14,665,233</b>	<b>14,580,719</b>	<b>7,619,792</b>	<b>14,611,033</b>	<b>30,314</b>	<b>0.2%</b>
<b>TAXES</b>									
1019501	41000 PROPERTY TAXES, CURRENT	41,803,461	43,281,054	45,892,340	48,100,971	46,137,967	49,530,174	1,429,203	3.0%
1019501	41001 ARREARS	366,922	408,251	263,530	320,000	176,821	320,000	-	0.0%
1019501	41002 INTEREST	262,415	255,299	232,610	205,000	116,611	205,000	-	0.0%
1019501	41003 SUSPENSE TAX COLLECTIONS	10,251	10,066	35,972	13,000	8,333	13,000	-	0.0%
1019501	41004 LIENS	21,106	14,211	11,464	13,000	6,136	13,000	-	0.0%
1019501	41008 MV PROPERTY TAX GRANT	143,385	213,782	352,343	411,062	445,888	741,052	329,990	80.3%
		<b>42,607,540</b>	<b>44,182,663</b>	<b>46,788,259</b>	<b>49,063,033</b>	<b>46,891,756</b>	<b>50,822,226</b>	<b>1,759,193</b>	<b>3.6%</b>
<b>OTHER REVENUE</b>									
1019502	49002 TRANSFER IN: BOND PREMIUM	-	-	-	-	-	-	-	
1019502	49002 TRANSFER IN: OTHER	210,517	3,500	-	1,504,675	-	1,854,535	349,860	23.3%
1019503	48001 INTEREST ON DEPOSITS	576,150	1,010,972	1,031,324	525,000	554,764	650,000	125,000	23.8%
		<b>786,667</b>	<b>1,014,472</b>	<b>1,031,324</b>	<b>2,029,675</b>	<b>554,764</b>	<b>2,504,535</b>	<b>474,860</b>	<b>23.4%</b>
	<b>TOTAL</b>	<b>63,514,669</b>	<b>65,160,587</b>	<b>67,695,903</b>	<b>70,364,977</b>	<b>57,982,420</b>	<b>73,555,506</b>	<b>3,190,529</b>	<b>4.5%</b>

TOWN OF LEDYARD  
FISCAL YEAR 2027 TOWN COUNCIL PROPOSED BUDGET  
CAPITAL IMPROVEMENT PLAN SUMMARY

Department	Account #	Account Name	Project Description	2026 Apprpr	Current Account Balance	FY2027 REQUESTS				Source of Non-Tax Funding								
						Dept Request	Mayor	Council	Preliminary Tax Levy	LoCIP	Town Aid Road Grant	Municipal Aid Grant	Convey-ance	BOE CNR	Other			
<b>General Government</b>																		
Town Council	21010101-57300	New Equipment	Laptop Reserve Fund	1,500	893	1,500	1,500	-	-	-	-	-	-	-	-	-		
Historic Districts	21010103-54300/54500	R & M /Bldg Maintenance	Sawmill Damn Remediation	10,000	48,818	25,000	25,000	25,000	25,000	-	-	-	-	-	-	-		
Assessor	21012103-53305	Revaluation	Revaluation Reserve	50,000	48,500	50,000	50,000	50,000	50,000	-	-	-	-	-	-	-		
MIS	21012151-57310	Equip Replacement	Technology Upgrades	71,500	390	77,175	77,175	77,175	77,175	-	-	-	-	-	-	-		
MIS	TBD	TBD	Meeting Room Replacements	-	-	125,000	62,500	62,500	62,500	-	-	-	-	-	-	-		
Land Use	TBD	TBD	Design and Engineering Gales Ferry RT 12 Sidewalks	-	-	65,000	65,000	65,000	65,000	-	-	-	-	-	-	-		
Land Use	21014301-53306	POCD	Planning & Zoning Document Updates	-	17,500	75,000	75,000	-	-	-	-	-	-	-	-	-		
<b>Public Safety</b>																		
Police	21020101-56378	CALEA Accreditation	CALEA Accreditation	6,500	7,269	-	-	-	-	-	-	-	-	-	-	-		
Police	21020101-56379	Psych Exam Reserve	Psychological Exam Reserve	1,375	1,125	1,000	1,000	1,000	1,000	-	-	-	-	-	-	-		
Police	21020101-57300	New Equipment	Flock Safety Cameras	12,750	1,040	12,000	12,000	12,000	12,000	-	-	-	-	-	-	-		
Police	21020101-57510	Vehicle	Police Vehicles	54,326	24,458	92,720	46,360	46,360	46,360	-	-	-	-	-	-	-		
Police	21020101-58692	In Car Video	In Car Video	1,800	13,502	40,000	40,000	20,000	20,000	-	-	-	-	-	-	-		
Police	21020101-58693	Firearm Replacement Reserve	Firearm Reserve Fund	4,200	6,085	12,600	12,600	12,600	12,600	-	-	-	-	-	-	-		
Police	21020101-58695	Body Cameras	Body Worn Cameras	7,050	8,749	7,020	7,020	7,020	7,020	-	-	-	-	-	-	-		
Police	TBD	TBD	Body Armor Replacement	-	-	8,375	8,375	8,375	8,375	-	-	-	-	-	-	-		
Dispatch	21020103-57300	New Equipment	Radio Base Station Reserve Fund	9,500	50,557	8,500	8,500	8,500	8,500	-	-	-	-	-	-	-		
ACO	21020105-57300	New Equipment	ACO Vehicle Reserve Fund	2,000	5,828	2,000	2,000	2,000	2,000	-	-	-	-	-	-	-		
Admin Emerg Serv	21020401-54325	Fire Apparatus	Fire Apparatus Replacement	307,444	1,393,093	384,305	384,305	384,305	384,305	-	-	-	-	-	-	-		
Admin Emerg Serv	21020401-57306	New Equipment	AED Reserve	9,175	52,843	9,450	9,450	9,450	9,450	-	-	-	-	-	-	-		
Ledyard Fire	21020501-56215	Clothing Emerg. Serv.	Fire Fighter Personal Protective Equip.	15,000	18,984	15,000	15,000	15,000	15,000	-	-	-	-	-	-	-		
Ledyard Fire	21020501-57300	New Equipment	Fire Hose	-	-	3,000	3,000	3,000	3,000	-	-	-	-	-	-	-		
Ledyard Fire	21020501-57300	New Equipment	SCBA Replacement	-	-	12,000	12,000	12,000	12,000	-	-	-	-	-	-	-		
Ledyard Fire	21020501-57300	New Equipment	Thermal Imaging Camera	-	-	3,000	3,000	3,000	3,000	-	-	-	-	-	-	-		
Ledyard Fire	21020501-57301	New Equipment	Portable Radios and Pagers	39,000	89,878	7,000	7,000	7,000	7,000	-	-	-	-	-	-	-		
Ledyard Fire	21020501-57300	New Equipment	R-13 New Engine Equipment	-	-	5,000	5,000	5,000	5,000	-	-	-	-	-	-	-		
Ledyard Fire	21020501-57300	New Equipment	Hurst Battery Tools	-	-	12,000	12,000	12,000	12,000	-	-	-	-	-	-	-		
Gales Ferry Fire	21020551-52615	Clothing Emerg. Serv.	Fire Fighter Personal Protective Equip.	16,000	26,180	16,000	16,000	16,000	16,000	-	-	-	-	-	-	-		
Gales Ferry Fire	21020551-57300	New Equipment	Communication Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-		
Gales Ferry Fire	21020551-57300	New Equipment	Firefighting Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-		
Gales Ferry Fire	21020551-57300	New Equipment	Air Bottles	-	-	-	-	-	-	-	-	-	-	-	-	-		
Gales Ferry Fire	21020551-57300	New Equipment	SCBA Replacement	-	-	-	-	-	-	-	-	-	-	-	-	-		
Gales Ferry Fire	21020551-57300	New Equipment	Breathing Air Compressor	44,000	246,767	-	-	-	-	-	-	-	-	-	-	-		
Gales Ferry Fire	21020551-57300	New Equipment	Rescue Tools Replacement	-	-	-	-	-	-	-	-	-	-	-	-	-		
Gales Ferry Fire	21020551-57300	New Equipment	Fire Station Generator Replacement	-	-	-	-	-	-	-	-	-	-	-	-	-		
Gales Ferry Fire	21020551-57300	New Equipment	Station Exhaust Removal System Replacement	-	-	-	-	-	-	-	-	-	-	-	-	-		
Gales Ferry Fire	21020551-57300	New Equipment	Fire Hose Replacement	-	-	-	-	-	-	-	-	-	-	-	-	-		

TOWN OF LEDYARD  
FISCAL YEAR 2027 TOWN COUNCIL PROPOSED BUDGET  
CAPITAL IMPROVEMENT PLAN SUMMARY

Department	Account #	Account Name	Project Description	2026 Appopr	Current Account Balance	FY2027 REQUESTS				Source of Non-Tax Funding												
						Dept Request	Mayor	Council	Preliminary Tax Levy	LoCIP	Town Aid Road Grant	Municipal Aid Grant	Convey-ance	BOE CNR	Other							
<b>Public Works</b>																						
PW	21040101-57311	Heavy Equipment	Heavy Equipment	80,000	4,800	85,000	85,000	85,000	40,000	-	-	-	45,000	-	-							
PW	21040101-57312	Large Trucks	Large Trucks	165,000	32,833	190,000	190,000	190,000	190,000	-	-	-	-	-	-							
PW	21040101-57313	Small Trucks	Small Trucks	40,000	11,827	42,500	42,500	42,500	42,500	-	-	-	-	-	-							
PW	21040101-57314	Light Equipment	Light Equipment	16,000	9,772	16,000	16,000	16,000	16,000	-	-	-	-	-	-							
PW	21040101-57315	Pooled Vehicles	Pooled Vehicles	15,000	46,825	15,000	15,000	15,000	15,000	-	-	-	-	-	-							
PW	21040101-57316	Beverage Container Surcharges	Sweeper	-	-	12,000	12,000	12,000	12,000	-	-	-	-	-	-							
PW	21040107-54005	Road Restoration	Road Restoration	890,000	7,655	1,065,000	900,000	900,000	99,202	182,572	197,141	421,085	-	-	-							
PW	21040107-54006	Road Maintenance	Road Maintenance	147,889	83,647	197,141	197,141	197,141	-	-	197,141	-	-	-	-							
PW	21040111-58240	Building Reserve Fund	Municipal Building Reserve Fund	100,000	140,910	100,000	100,000	100,000	100,000	-	-	-	-	-	-							
PW	21040107-54017-G0015	Whitford Brook Watershed	Whitford Brook Watershed Infrastructure	2,250,000	-	2,800,000	2,800,000	2,800,000	-	-	-	-	-	-	2,800,000							
<b>Library</b>																						
Library	21050101-57300	New Equipment	Technology Upgrades	-	110	5,000	5,000	5,000	5,000	-	-	-	-	-	-							
<b>Parks &amp; Recreation</b>																						
PR	Fund 0203	Site Improvements	See CIP Backup for Details	-	-	92,000	92,000	92,000	-	-	-	-	92,000	-	-							
<b>Schools</b>																						
Capital / CNR	CNR TOTAL		See CIP Backup for Details	-	-	391,500	306,500	306,500	306,500	-	-	-	-	-	-							
Operating	OPERATING TOTAL		See CIP Backup for Details	-	-	156,500	156,500	156,500	-	-	-	-	-	-	156,500							
<b>TOTAL</b>						<b>6,237,286</b>	<b>5,878,426</b>	<b>5,781,926</b>	<b>1,690,487</b>	<b>182,572</b>	<b>394,282</b>	<b>421,085</b>	<b>137,000</b>	<b>-</b>	<b>2,956,500</b>							

\*\*\* BOE Operating Budget

TOWN OF LEDYARD  
FISCAL YEAR 2027 TOWN COUNCIL PROPOSED BUDGET  
CAPITAL IMPROVEMENT PLAN DETAILS

<b>FY27 CAPITAL IMPROVEMENT PLAN REQUESTS</b>															
DEPARTMENT	DESCRIPTION	Priority	Total 2027 Request	Dept. Request	Mayor	FY27 COUNCIL	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35	FY36
<b>Town Council</b>			1,500												
	Laptop Reserve Fund	SR		1,500	1,500		1,500	1,500	1,500	1,500	1,500	-			
<b>Historic District Comm</b>			25,000												
	Sawmill Damn Remediation	DF		25,000	25,000	25,000	25,000	50,000	250,000	100,000	-	-			
<b>Assessor's Office</b>			50,000												
	Revaluation	SR		50,000	50,000	50,000	50,000	50,000	-	-	-	-	-	-	-
<b>MIS</b>			202,175												
	Computer & Server Replacement Reserve Fund	SR		77,175	77,175	77,175	81,034	85,085	89,340	93,807	96,621	101,452			
	Meeting Room Replacements	SR		125,000	62,500	62,500	62,500	-	-	-	-	-			
<b>Land Use</b>			140,000												
	Design and Engineering Gales Ferry RT 12 Sidewalks	SR		65,000	65,000	65,000	65,000	-	-	-	-	-	-	-	-
	Planning & Zoning Document Updates	SR		75,000	75,000	-	75,000	-	-	-	-	-	-	-	-
<b>Police Department</b>			184,215												
	CALEA Accreditation			-	-	-	-	-	-	-	-	-			
	Psychological Exam Reserve	SR(5)		1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000			
	Flock Safety Cameras	SR(2)		12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000			
	Police Vehicles	SR(1)		92,720	46,360	46,360	92,720	48,000	96,000	96,000	98,000	99,000			
	In Car Video	SR(5)		40,000	40,000	20,000	40,000	40,000	1,800	1,800	1,800	1,800			
	Firearm Reserve Fund	SR(3)		12,600	12,600	12,600	8,400	500	500	500	500	500			
	Body Worn Cameras	SR(6)		7,020	7,020	7,020	7,020	7,020	7,020	7,020	7,020	7,020			
	Body Armor Replacement	SR(7)		8,375	8,375	8,375	8,375	8,375	8,375	8,375	8,500	8,500			
	Radio Base Station Reserve Fund	SR (2)		8,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500			
	ACO Vehicle Reserve Fund	SR(1)		2,000	2,000	2,000	2,000	2,000	2,000	5,000	5,000	5,000			
<b>Ledyard Fire Company</b>			57,000												
	Fire Fighter Personal Protective Equip.	RPH (1)		15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000			
	Fire Hose	RPH (3)		3,000	3,000	3,000	3,000	2,000	2,000	1,500	1,500	1,500			
	SCBA Replacement	SR (2)		12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000			
	Thermal Imaging Camera	IOE (6)		3,000	3,000	3,000	3,000	-	-	-	-	-			
	Portable Radios and Pagers	IOE(6)		7,000	7,000	7,000	7,000	7,000	5,000	-	-	-			
	R-13 New Engine Equipment	RPH (4)		5,000	5,000	5,000	5,000	5,000	5,000	5,000	-	-			
	Hurst Battery Tools	SR(5)		12,000	12,000	12,000	-	-	-	-	-	-			
<b>Gales Ferry Fire District</b>			16,000												
	Fire Fighter Personal Protective Equip.	RPH (1)		16,000	16,000	16,000	17,000	17,000	17,000	18,000	18,000	18,000			
	Communication Equipment	SR (2)		-	-	-	5,000	5,000	5,000	5,000	5,000	5,000			
	Firefighting Equipment	RPH (2)		-	-	-	3,000	3,000	3,000	3,000	3,000	3,000			
	Air Bottles	RPH (1)		-	-	-	5,000	6,000	6,000	7,500	7,500	-			
	SCBA Replacement	RPH (2)		-	-	-	15,000	15,000	18,000	18,000	20,000	20,000			
	Breathing Air Compressor	RPH (2)		-	-	-	-	-	-	-	-	-			
	Rescue Tools Replacement	RPH (2)		-	-	-	4,000	4,000	4,000	4,000	4,000	4,000			
	Fire Station Generator Replacement	RPH (2)		-	-	-	-	-	-	-	-	-			
	Station Exhaust Removal System Replacement	RPH (2)		-	-	-	-	-	-	-	-	-			
	Fire Hose Replacement	RPH (2)		-	-	-	4,000	4,000	4,000	4,000	4,000	4,000			

TOWN OF LEDYARD  
FISCAL YEAR 2027 TOWN COUNCIL PROPOSED BUDGET  
CAPITAL IMPROVEMENT PLAN DETAILS

<b>FY27 CAPITAL IMPROVEMENT PLAN REQUESTS</b>															
DEPARTMENT	DESCRIPTION	Priority	Total 2027 Request	Dept. Request	Mayor	FY27 COUNCIL	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35	FY36
<b>Admin Emerg Serv</b>			393,755												
	AED Reserve	RPH		9,450	9,450	9,450	9,575	9,950	10,205	10,468	10,782	11,106			
	Fire Apparatus Replacement	SR		384,305	384,305	384,305	407,363	439,952	459,750	480,439	502,059	524,651			
<b>Public Works</b>															
<i>Equipment</i>			360,500												
	Heavy Equipment	SR(H)		85,000	85,000	85,000	85,000	85,000	85,000	90,000	90,000	90,000			
	Large Trucks	SR(H)		190,000	190,000	190,000	190,000	190,000	200,000	200,000	200,000	200,000			
	Small Trucks	SR(H)		42,500	42,500	42,500	42,500	45,000	45,000	47,500	47,500	50,000			
	Light Equipment	SR, IOE(M)		16,000	16,000	16,000	17,000	17,000	17,000	18,000	18,000	18,000			
	Pooled Vehicles	SR(H)		15,000	15,000	15,000	17,500	17,500	20,000	20,000	22,500	22,500			
	Sweeper	SR(H)		12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000			
<i>Roads</i>			1,262,141												
	Road Restoration	DF,SR,C (H)		1,065,000	900,000	900,000	1,065,000	1,065,000	1,115,000	1,115,000	1,115,000	1,165,000			
	Road Maintenance			197,141	197,141	197,141	-	-	-	-	-	-			
<i>Buildings</i>			100,000												
	Municipal Building Reserve Fund	SR(H)		100,000	100,000	100,000	110,000	110,000	120,000	120,000	130,000	130,000			
<i>Other</i>			2,800,000												
	Whitford Brook Watershed Infrastructure	DF,SR,C (H)		2,800,000	2,800,000	2,800,000	2,800,000	2,800,000	1,150,000	-	-	-			
<b>Library</b>			5,000												
	Technology Upgrades	SR		5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000			
<b>Parks &amp; Recreation</b>			92,000												
	Tree Trimming / Removal	DF		15,000	15,000	15,000	-	-	-	-	-	-			
	Security Camera	RPH		15,000	15,000	15,000	-	-	-	-	-	-			
	Park Amenities	IOE		20,000	20,000	20,000	-	-	-	-	-	-			
	Blonders Upgrades	IOE		25,000	25,000	25,000	-	-	-	-	-	-			
	AED's and Climate Controlled Boxes	RPH		17,000	17,000	17,000	-	-	-	-	-	-			
<b>Board of Education</b>															
<i>Bondable</i>			600,000												
	LHS - Boiler System Re[placement & BMS System	20	DF	-	-	-	20,000,000	-	-	-	-	-	-	-	-
	LHS - Parking Lot	36	DF	-	-	-	-	-	1,500,000	-	-	-	-	-	-
	LHS - Window Replacement	18	DF	-	-	-	3,500,000	-	-	-	-	-	-	-	-
	LHS - Add Elavator to Lower Level	34	NEF	-	-	-	-	-	-	-	350,000	-	-	-	-
	LHS - Classroom Ventilation and Air Conditioning	23	DF	-	-	-	21,250,000	-	-	-	-	-	-	-	-
	LHS - Roof Replacement	33	SR	-	-	-	-	-	-	-	8,000,000	-	-	-	-
	LHS - Replace Media Center Roof	24	DF	-	-	-	525,000	-	-	-	-	-	-	-	-
	LHS - Auditorium Air Conditioning	22	NEF	-	-	-	500,000	-	-	-	-	-	-	-	-
	LMS - Expand Cafeteria	21	NEF	600,000	600,000	600,000	-	-	-	-	-	-	-	-	-
	JWL - Window Replacement	35	IOE	-	-	-	-	-	-	1,200,000	-	-	-	-	-
	JWL - Parking Lot	37	DF	-	-	-	-	500,000	-	-	-	-	-	-	-

TOWN OF LEDYARD  
FISCAL YEAR 2027 TOWN COUNCIL PROPOSED BUDGET  
CAPITAL IMPROVEMENT PLAN DETAILS

<b>FY27 CAPITAL IMPROVEMENT PLAN REQUESTS</b>															
DEPARTMENT	DESCRIPTION	Priority	Total 2027 Request	Dept. Request	Mayor	FY27 COUNCIL	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35	FY36
<b>Capital / Non-Recurring</b>			391,500												
	LHS - Needs study (BOE is paying from FY 26 capital)	1	DF	75,000	-	-	-	-	-	-	-	-	-	-	-
	LHS - Lower Level Restrooms	25	DF	-	-	-	-	85,000	-	-	-	-	-	-	-
	LHS - Lower Level Locker Rooms	26	DF	-	-	-	-	-	125,000	-	-	-	-	-	-
	LHS - Boiler System Repairs	2	DF/SR	22,500	22,500	22,500	-	-	-	-	-	-	-	-	-
	LHS - Electrostatic Locker Painting	30	DF	-	-	-	-	-	-	-	-	-	50,000	-	-
	LHS - Science Lab Upgrades	6	DF/EPS	-	-	-	138,000	142,000	145,000	-	-	-	-	-	-
	LHS - Culinary Room Renovations	38	IOE/C	-	-	-	-	75,000	-	-	-	-	-	-	-
	LHS - Resurface Tennis Courts	28	IOE	-	-	-	50,000	-	-	-	-	-	-	-	-
	LHS - Outdoor Athletics Lavs / Storage	29	NEF/IOE	-	-	-	-	-	-	-	-	-	-	200,000	-
	LHS - Replace Turf Field Scoreboard	16	NEF/IOE	-	-	-	70,000	-	-	-	-	-	-	-	-
	LHS - Varsity Lockerroom Renovation	19	DF	-	-	-	-	150,000	-	-	-	-	-	-	-
	LHS - Athletic Lockerroom Renovation	10	DF	-	-	-	-	150,000	-	-	-	-	-	-	-
	LHS - Replacement Field Lights	27	DF/IOE	-	-	-	-	-	125,000	-	-	-	-	-	-
	LHS - Replacement PA System	5	DF/SR	10,000	10,000	10,000	-	-	-	-	-	-	-	-	-
	LHS - Gym Bleachers	31	DF/C	-	-	-	200,000	-	-	-	-	-	-	-	-
	LHS - Gym Dividing Wall	17	DF/C	-	-	-	35,000	-	-	-	-	-	-	-	-
	LHS - Aux Gym Padding	32	DF/C	-	-	-	30,000	-	-	-	-	-	-	-	-
	LHS - Replace sewer piping	15	DF/RPH	-	-	-	-	70,000	-	-	-	-	-	-	-
	LHS - Softball field renovation	11	DF/SR	-	-	-	45,000	-	-	-	-	-	-	-	-
	JWL - Classroom Renovations	7	DF/IOE/C	140,000	140,000	140,000	143,000	146,000	-	-	-	-	-	-	-
	JWL - Basketball Court Pavement	12	DF	-	-	-	70,000	-	-	-	-	-	-	-	-
	JWL - Replace PA System	3	DF/SR	6,000	6,000	6,000	-	-	-	-	-	-	-	-	-
	CO - Replacement Truck	8	IOE	80,000	70,000	70,000	-	-	-	-	-	-	-	-	-
	District - Trailer	9	SR	5,000	5,000	5,000	-	-	-	-	-	-	-	-	-
	GFS - Playground Surface	13	DF	-	-	-	50,000	-	-	-	-	-	-	-	-
	GFS - Replace PA System	4	DF/SR	6,000	6,000	6,000	-	-	-	-	-	-	-	-	-
	GHS - Turf Playground	14	DF	47,000	47,000	47,000	-	-	-	-	-	-	-	-	-
<b>Operating</b>			156,500												
	LHS - Parking Lot Repairs		DF	4,000	4,000	4,000	4,000	4,000	4,000	-	-	-	-	-	-
	LHS - Athletic Field Repairs		SR	7,500	7,500	7,500	7,500	7,500	7,500	-	-	-	-	-	-
	LHS - Masonry Repairs		DF	5,000	5,000	5,000	5,000	5,000	5,000	-	-	-	-	-	-
	Districtwide - HVAC Maintenance		IOE	140,000	140,000	140,000	140,000	140,000	140,000	-	-	-	-	-	-
<b>PRIORITY KEY</b>						6,381,926									
RPH	Risk to Public Health														
DF	Deteriorated Facility														
SR	Systematic Replacement														
IOE	Improvement of Operating Efficiency														

FY2027 Water Budget

Report As of: 12/1/2025

ORG	OBJ	ACCOUNT DESCRIPTION	FY24 ACTUAL	FY25 ACTUAL	FY26 BUDGET	FY26 YTD ACTUAL	FY26 ENCUMBRANCE/REQ	FY26 AVAILABLE BUDGET	% USED	FY27 Proposed Budget	Changes
50590991	59305	CONTRIBUTION TO CNR	130,000.00	130,000.00	130,000.00	0.00	0.00	130,000.00	0%	130,000.00	0.00
50591603	58100	DUES & FEES	1,805.25	759.68	3,100.00	567.64	135.00	2,397.36	23%	3,100.00	0.00
50591620	51625	TECHNICAL ADMINISTRATOR	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	63,750.00	0.00
50591623	56225	POWER PURCHASED	9,761.81	14,469.04	10,000.00	3,061.25	6,938.75	0.00	100%	10,000.00	0.00
50591626	53720	GU OPERATING-EMERGENCY	24,363.50	22,224.57	9,000.00	866.55	3,593.77	4,539.68	50%	9,033.00	33.00
50591627	53725	GU OPERATING AGREEMENT ANNUAL	298,119.96	305,572.92	330,986.00	137,910.85	162,089.15	30,986.00	91%	340,441.00	9,455.00
50591627	53726	GU CUSTOMER SERVICE	96,642.47	98,280.16	105,319.85	43,883.38	41,116.62	20,319.85	81%	108,479.00	3,159.15
50591663	54110	RTE 12 WATER PURCHASED USED	340,211.81	385,013.47	350,000.00	105,263.37	244,736.63	0.00	100%	400,000.00	50,000.00
50591663	54115	ROUTE 117 WATER PURCHASED USED	386,558.85	387,934.88	400,000.00	97,292.66	252,707.34	50,000.00	88%	400,000.00	0.00
50591663	54120	METER EQUIPMENT	6,215.00	14,788.33	16,000.00	1,016.96	3,983.04	11,000.00	31%	16,000.00	0.00
50591921	53601	INTEREST EXPENSE	22.00	22.00	0.00	0.00	0.00	0.00	0%	0.00	0.00
50591921	54420	FINANCE DEPT SERVICES	26,000.00	26,000.00	26,000.00	0.00	0.00	26,000.00	0%	33,000.00	7,000.00
50591921	54506	FIRE HYDRANT MAINTENANCE	-8,175.00	-8,175.00	14,400.00	0.00	0.00	14,400.00	0%	14,400.00	0.00
50591921	58810	GEN OBLIGATION BOND PRINCIPAL	0.00	0.00	20,799.00	0.00	0.00	20,799.00	0%	20,799.00	0.00
50591921	58811	GEN OBLIGATION BOND INTEREST	4,076.54	3,244.60	2,829.00	0.00	0.00	2,829.00	0%	1,997.00	-832.00
50591921	58820	CWF/DWSRF LOAN PRINCIPAL	0.00	0.00	260,920.00	0.00	0.00	260,920.00	0%	226,565.00	-34,355.00
50591921	58821	CWF/DWSRF LOAN INTEREST	46,978.07	41,891.83	36,702.00	12,815.89	0.00	23,886.11	35%	30,698.00	-6,004.00
50591921	58822	LOAN PAYMENT TO SEWER DEP	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	0.00	0.00
50591921	59300	TRANSFERRED FUNDS	187,500.00	187,500.00	0.00	0.00	0.00	0.00	0%	0.00	0.00
50591923	53600	ACCOUNTING SERVICES/AUDIT	6,821.25	8,245.00	9,738.00	1,275.00	7,225.00	1,238.00	87%	9,738.00	0.00
50591926	52300	RETIREMENT	-1,949.00	-6,689.00	4,261.50	0.00	0.00	4,261.50	0%	10,000.00	5,738.50
50591991	58910	CONTINGENCY	0.00	0.00	20,476.45	0.00	0.00	20,476.45	0%	20,000.00	-476.45
50591991	58911	LEAK TEST	0.00	0.00	15,000.00	0.00	0.00	15,000.00	0%	15,000.00	0.00
50591991	59500	DEPRECIATION EXPENSE	312,364.00	312,364.00	0.00	0.00	0.00	0.00	0%	0.00	0.00
50591999	59000	WRITE-OFF EXPENSE	-	0.00	0.00	312,364.00	0.00	-312,364.00	0%	0.00	0.00
5059801	46044	WPCA REV NON CUSI	0.00	0.00	0.00	0.00	0.00	0.00	0%	0.00	0.00
5059801	46045	NEW METER CHARGE	0.00	0.00	-5,000.00	0.00	0.00	-5,000.00	0%	-5,000.00	0.00
5059801	46046	WATER MISC	33.15	-3,405.00	-3,000.00	-3,726.45	0.00	726.45	124%	-3,000.00	0.00
5059801	46048	NEW CONNECTION REVENUE	-3,995.00	-4,710.00	-5,000.00	-1,940.00	0.00	-3,060.00	39%	-5,000.00	0.00
5059801	46049	TRANSMISSION FEE MONTVILLE WAT	-14,709.82	-10,869.37	-21,000.00	-4,818.39	0.00	-16,181.61	23%	-21,000.00	0.00
5059801	46050	WATER USAGE CHARGE	-1,142,202.49	-1,248,547.83	-1,395,881.80	-444,409.19	0.00	-951,472.61	32%	-1,534,541.00	-138,659.20
5059801	46051	WATER LATE FEE	-1,683.29	-1,078.78	0.00	-406.03	0.00	406.03	0%	0.00	0.00
5059801	46053	WATER ASSESSMENT	-15,107.31	-13,010.82	0.00	-1,637.35	0.00	1,637.35	0%	0.00	0.00
5059801	46054	HYDRANT MAINTENANCE	0.00	0.00	-14,400.00	0.00	0.00	-14,400.00	0%	-14,400.00	0.00
5059001	47009	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00	0%	0.00	0.00
5059801	48001	INTEREST ON DEPOSITS	0.00	0.00	0.00	0.00	0.00	0.00	0%	0.00	0.00
5059001	49002	TRANSERS IN:	-388,678.26	-388,677.26	-321,250.00	-121,628.21	0.00	-199,621.79	0.38	-280,059.00	41,191.00
		<b>Total 0505 WATER FUND</b>	<b>300,973.49</b>	<b>253,147.42</b>	<b>0.00</b>	<b>137,751.93</b>	<b>722,525.30</b>	<b>-860,277.23</b>		<b>0.00</b>	<b>0.00</b>
		<b>Revenue Total</b>	<b>-1,566,343.02</b>	<b>-1,670,299.06</b>	<b>-1,765,531.80</b>	<b>-578,565.62</b>	<b>0.00</b>	<b>-1,186,966.18</b>		<b>-1,863,000.00</b>	<b>-97,468.20</b>
		<b>Expense Total</b>	<b>1,867,316.51</b>	<b>1,923,446.48</b>	<b>1,765,531.80</b>	<b>716,317.55</b>	<b>722,525.30</b>	<b>639,052.95</b>		<b>1,863,000.00</b>	<b>97,468.20</b>

\*Amounts are tentative to agreements being finalized

## FY2027 Sewer Budget

Report YTD As of: 12/1/2025

ORG	OBJ	ACCOUNT DESCRIPTION	FY24 Actual	FY25 Actual	FY26 Budget	FY 26 ENCUMBRAI	% USED	FY27 Proposed Bud	Changes
50190603	54225	SLUDGE HAULING	13,559.54	15,783.70	17,300.00	9,720.94	98%	16,000.00	-1,300.00
50190603	58100	DUES & FEES	1,769.89	2,385.83	5,000.00	415.00	45%	5,000.00	0.00
50190611	54510	ELECTRICIAN	4,566.45	9,222.11	3,000.00	1,995.00	100%	3,000.00	0.00
50190620	51305	OVERTIME/SEASONAL HELP	17,282.18	21,447.63	17,500.00	0.00	50%	35,100.00	17,600.00
50190620	51705	LONGEVITY	0.00	0.00	500.00	0.00	0%	500.00	0.00
50190621	52160	EMPLOYEE UNIFORMS	462.48	761.00	1,000.00	483.96	69%	1,000.00	0.00
50190623	56200	HEATING OIL/PROPANE	1,406.93	2,892.11	3,000.00	2,157.92	83%	3,000.00	0.00
50190623	56220	ELECTRICITY	39,140.60	42,902.85	50,000.00	27,205.50	85%	46,000.00	-4,000.00
50190623	56261	GASOLINE/DIESEL	4,452.28	3,535.81	4,500.00	2,813.06	78%	4,500.00	0.00
50190624	56914	PUMPING SUPPLY & EXPENSE	2,822.89	3,030.61	3,300.00	540.00	33%	3,300.00	0.00
50190641	56912	CHEMICALS	30,735.55	32,753.94	23,000.00	11,615.08	95%	26,500.00	3,500.00
50190643	56916	TREATMENT EXPENSE	7,642.50	0.00	5,000.00	0.00	20%	4,000.00	-1,000.00
50190663	53710	METER CALIBRATION EXPENSE	0.00	950.00	950.00	0.00	0%	950.00	0.00
50190673	54515	MAINTENANCE OF MAINS	446.08	6,084.80	3,000.00	3,000.00	100%	3,000.00	0.00
50190678	54505	MAINTENANCE OF MISC. PLA	15,158.65	17,474.21	12,000.00	3,156.95	93%	14,000.00	2,000.00
50190678	56802	SAFETY EQUIPMENT	150.00	260.00	1,000.00	5.00	50%	1,000.00	0.00
50190678	56804	LAB EQUIPMENT	368.40	0.00	2,900.00	0.00	0%	2,900.00	0.00
50190920	51610	SUPERVISORS	95,396.29	97,657.61	97,666.00	0.00	40%	100,596.00	2,930.00 *
50190920	51625	TECHNICAL ADMINISTRATOR	0.00	0.00	0.00	0.00	#DIV/0!	11,250.00	11,250.00
50190920	51635	SHIFT OPERATOR	78,610.72	77,663.29	76,940.00	0.00	40%	80,824.00	3,884.00
50190920	51640	LAB TECHNICIAN	52,800.80	57,653.72	57,408.00	0.00	38%	57,408.00	0.00 *
50190920	52880	COMPENSATED ABSENCE EXP	1,630.00	0.00	0.00	0.00	N/A	0.00	0.00
50190921	53601	INTEREST EXPENSE	-646.00	-646.00	0.00	0.00	N/A	0.00	0.00
50190921	54150	LAKESIDE MAINTENANCE	783.40	3,070.00	3,000.00	0.00	17%	3,000.00	0.00
50190921	54420	FINANCE DEPT SERVICES	14,000.00	14,000.00	7,000.00	0.00	0%	7,000.00	0.00
50190921	56100	OPERATING EXPENSES	5,474.85	6,385.08	11,000.00	2,660.38	34%	10,000.00	-1,000.00
50190921	58810	GEN OBLIGATION BOND PRINCIPAL	0.00	0.00	72,682.00	0.00	0%	72,682.00	0.00
50190921	58811	GEN OBLIGATION BOND INTEREST	33,544.00	29,936.72	27,988.00	0.00	0%	24,381.00	-3,607.00
50190921	58820	CWF/DWSRF LOAN PRINCIPAL	0.00	0.00	0.00	0.00	N/A	0.00	0.00
50190921	58821	CWF/DWSRF LOAN INTEREST	0.00	0.00	0.00	0.00	N/A	0.00	0.00
50190921	59300	TRANSFERRED FUNDS	62,500.00	62,500.00	0.00	0.00	N/A	0.00	0.00
50190921	59500	DEPRECIATION EXPENSE	161,187.00	165,976.00	0.00	0.00	N/A	0.00	0.00
50190923	53600	ACCOUNTING SERVICES/AUDIT	1,203.75	1,455.00	3,000.00	1,275.00	50%	3,000.00	0.00
50190923	53705	LABORATORY TESTS	9,191.00	11,878.00	8,200.00	4,804.00	98%	9,500.00	1,300.00
50190923	58110	TRAINING/MTGS/DUES/SUBSCRIP	346.91	509.00	1,500.00	890.00	59%	1,500.00	0.00
50190926	52000	HEALTH CARE	46,319.52	68,006.62	75,106.00	0.00	0%	90,559.00	15,453.00 *
50190926	52300	RETIREMENT	7,195.14	4,717.21	21,243.00	0.00	0%	23,293.90	2,050.90 *
50190926	52500	SOCIAL SECURITY	17,804.74	19,633.69	17,768.00	0.00	0%	18,290.00	522.00 *
50190926	52900	WORKER'S COMP GEN GOV	0.00	0.00	8,979.00	0.00	0%	9,243.00	264.00
50190933	54305	VEHICLE MAINTENANCE	3,419.66	1,875.57	2,000.00	824.30	60%	2,000.00	0.00
50190990	57505	SEWER TIE IN	0.00	0.00	1,000.00	0.00	0%	1,000.00	0.00
50190991	58910	CONTINGENCY	6,603.32	2,724.10	10,000.00	1,000.00	10%	10,000.00	0.00
50190991	59305	CONTRIBUTION TO CNR	20,000.00	20,000.00	20,000.00	0.00	0%	20,000.00	0.00
50191627	53726	GU CUSTOMER SERVICE	15,732.49	17,343.56	18,585.86	7,255.88	81%	19,143.00	557.14
5019701	46020	SEWER USAGE CHARGES	-519,947.47	-527,141.20	-592,845.86	0.00	45.60	-646,856.90	-54,011.04
5019701	46021	SEWER LATE FEE	-980.62	-486.20	-500.00	0.00	20.50	-500.00	0.00
5019701	46022	SEWER ASSESSMENT	-1,111.89	0.00	0.00	0.00	100.00	0.00	0.00
5019701	46024	SEWER MISC	78.64	-80.00	0.00	0.00	100.00	0.00	0.00
5019701	46044	WPCA REV NON CUSI	-280.00	0.00	0.00	0.00	100.00	0.00	0.00
5019701	48001	INTEREST ON DEPOSITS	0.00	0.00	0.00	0.00	100.00	0.00	0.00
5019701	47009	MISC RWEVENUE	-26.31	0.00	0.00	0.00	100.00	0.00	0.00
5019702	42029	STATE GRANTS - SEWER	-134.00	-195.00	0.00	0.00	100.00	0.00	0.00
5019001	49002	TRANSERS IN:	-481,208.97	-1,330,945.69	-100,670.00	0.00	0.00	-97,063.00	3,607.00
		<b>Total 0501 SEWER</b>	<b>-230,548.61</b>	<b>-1,037,024.32</b>	<b>0.00</b>	<b>77,425.38</b>	<b>100.00</b>	<b>0.00</b>	<b>0.00</b>
		<b>Revenue Total</b>	<b>-1,003,610.62</b>	<b>-1,858,848.09</b>	<b>-694,015.86</b>	<b>0.00</b>	<b>37.00</b>	<b>-744,419.90</b>	<b>-50,404.04</b>
		<b>Expense Total</b>	<b>773,062.01</b>	<b>821,823.77</b>	<b>694,015.86</b>	<b>77,425.38</b>	<b>40.30</b>	<b>744,419.90</b>	<b>50,404.04</b>
		<b>Grand Total</b>			<b>0.00</b>	<b>77,425.38</b>	<b>100.00</b>	<b>0.00</b>	

\*Amounts are tentative to agreements being finalized

# LEDYARD PUBLIC SCHOOLS

## Board of Education

### Adopted 2026-27 BUDGET



Date Adopted: 02.10.2026



Dear Ledyard Residents,

Thank you to everyone who joined us at this year's Annual Public Meeting on the FY2027 Town of Ledyard Budget.

Attached is the proposed 2026–2027 budget for Ledyard Public Schools, as adopted by the Board of Education. The Town Council has reduced the Board's recommendation by \$75,000, and as a result, the Board will be deliberating on how that adjustment may impact programming for FY27.

Ledyard Public Schools takes pride in providing a high-quality education to all students, made possible by the dedication of our teachers, administrators, and staff. With the continued support of our community, we also remain one of the most cost-effective school systems in the state, ranking in the lowest 10% for per-pupil spending.

This budget reflects a collaborative effort among school leaders, educators, and Board members, all committed to supporting students while serving as responsible stewards of taxpayer dollars.

The FY27 budget was developed with three priorities:

- Preserve essential services and honor contractual obligations;
- Manage rising operational and inflationary costs;
- Make strategic investments aligned with student needs.

Here's how the 3.63% proposed increase is structured:

- 99.5% supports core services, including contractual obligations (77.3%) and inflation-related cost increases (22.2%);
- 20.7% supports targeted investments in instruction and student support;
- -20.2% reflects reductions across line items to help offset those investments.

### **Budget Snapshot**

The proposed 2026–2027 budget totals \$41,932,335, an increase of \$1,470,093 (3.63%) over the current fiscal year.

Key investments include:

- 1.0 FTE Math Instructional Coach;
- 1.0 FTE Facilities Department Support;
- Implementation of a new timekeeping system.

Thank you for your continued support of Ledyard Public Schools and for engaging in this important process. As a Board, we remain committed to providing every student with a high-quality education while maintaining fiscal responsibility. We welcome your questions and ongoing dialogue as the budget process moves forward.

Warm regards,

A handwritten signature in black ink that reads "Jennifer Reguin". The signature is written in a cursive, flowing style.

**Jenn Reguin**

Chair, Ledyard Board of Education

**Ledyard Board of Education  
2026-2027**

**Board of Education Budget after Town Council reduction**

**April 8, 2026**

	Board of Education		
	Budget	Variance \$	Variance %
FY27 BOE Adopted Budget	\$41,932,335	\$1,470,093	3.63%
FY27 TC BOE Budget Adj	-\$75,000		
FY27 BOE Adjusted Budget	\$41,857,335	\$1,395,093	3.45%

	BOE with Health Insurance		
	Budget	Variance \$	Variance %
FY27 BOE Adopted Budget	\$48,628,835	\$2,096,803	4.51%
FY27 TC BOE Budget Adj	-\$75,000		
FY27 BOE Adjusted Budget	\$48,553,835	\$2,021,803	4.34%



**Ledyard Board of Education  
2026-2027**

**Board of Education Approved Budget**

**February 10, 2026**

**Total BOE Budget: \$41,932,335**

**BOE Budget Increase: \$1,470,093 (3.63%)**

**Town Allocated Health Insurance Budget: \$6,696,500\***

**Town Allocated Health Insurance Increase: \$626,710 (10.32%)\***

**Total Budget with Town Allocated Health Insurance: \$48,628,835\***

**Budget increase with Town Allocated Health Insurance: \$2,096,803 (4.51%)\***

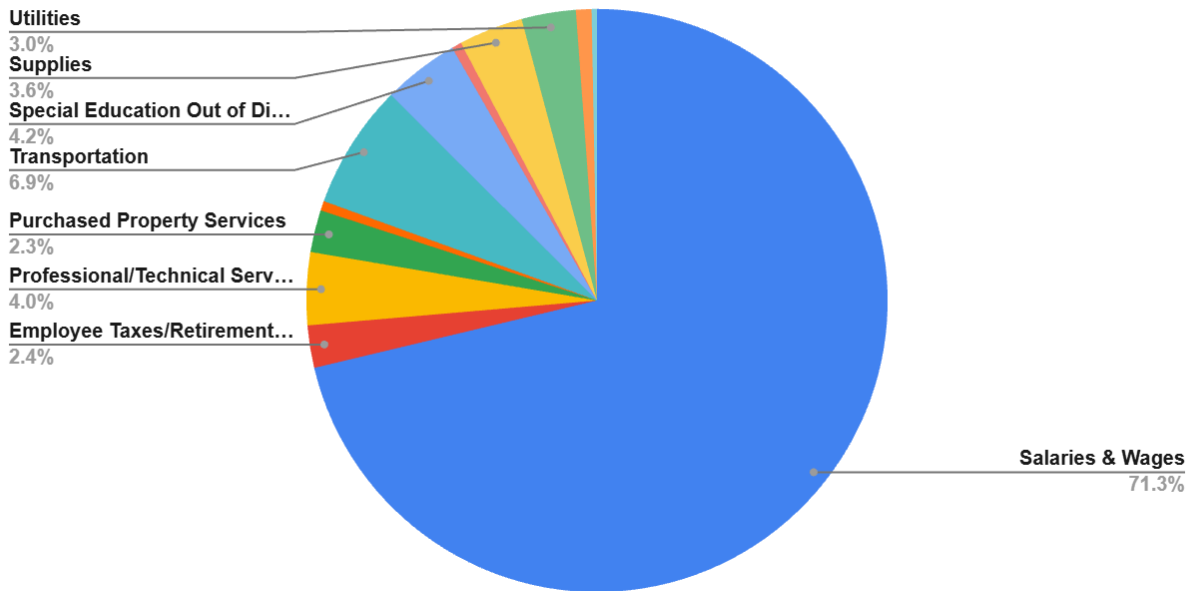
**\* The Town of Ledyard has maintained sole authority over insurance plan design, selection of carriers and other decisions related to the cost of employee health insurance.**

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**BOARD OF EDUCATION PROPOSED BUDGET  
SECTION I: EXECUTIVE SUMMARY**

2026-2027 Budget Breakdown



**Salaries and Wages (object codes 51010-51300) – Increase \$1,202,233 (4.19%)**

Teacher salaries support regular education activities, library media services, the special education program, pre-kindergarten program, guidance and career services, intervention, social workers, and school psychologists. Teacher Salaries (51030-51050) increased overall by \$888,924. This increase includes the contractual gross wage increase, plus step increases of \$791,044 and one known teacher retirement. In addition, the 2026-2027 budget includes a request for 1.0 FTE Math Instructional Coach at the elementary level to support curricular implementation and excellence aligned with our strategic plan’s commitment to supporting staff in engaging our students in rigorous learning experiences. This budget also adds 5 Class F stipends for a marching band program at the high school.

School Administration is involved in activities associated with directing and managing individual schools’ operations following system-wide policies and standards. The administration is responsible for the supervision of all school operations, including oversight of curriculum and instruction, students’ academic and extracurricular activities, assignment of duties, evaluation of staff members and maintenance of educational records. School-based administration includes 4.0 FTE Principals, 5.0 FTE Assistant Principals, and 5.0 FTE Special Education Administrators. The Ledyard Administrators Association (LAA) contract calls for a gross wage increase of 3.0% over the 2025-26 year plus associated step increases.

This budget includes the addition of 1.0 FTE non-bargaining unit position in Facilities to support the activities of that department.

The AFSCME Information Technology bargaining unit agreement is yet to be negotiated for the next fiscal year. Funds are allocated for the AFSCME Paraprofessional, AFSCME Secretarial and the AFSCME Custodian/Maintenance bargaining units based on ratified contracts. All of the aforementioned staff members are responsible for the oversight of critical district tasks that include, but are not limited to: administrative tasks for offices, data management, attendance data, purchasing, maintenance and cleaning of building sites, maintenance of grounds, maintenance of equipment, student information systems, information technology hardware used by staff and students, and assistance in oversight of students.

The substitute teacher rate remains at \$130/day.

**Employee Benefits (object codes 52200-52800) – Increase \$55,983 (6.02%)**

Unemployment Expense (52600), District Tuition Reimbursement (52350), and Social Security/Medicare Expense (52200) have been adjusted based on trends, previous fiscal year expenditures and anticipated increases.

The Town managed budget includes funds for school district personnel medical/dental/vision insurance. The Ledyard Education Association, our largest bargaining unit, will increase from a 24.25% premium share in the 2025-2026 fiscal year to a 24.50% premium share in the 2026-2027 school year. In 2026-2027, the LAA Group will continue to have a 21% premium share, no change from 2025-2026; the AFSCME Paraprofessional group will have a 20% premium share (unchanged from 2025-26); and the AFSCME Custodian/Maintenance group has a 18.75% premium share, an increase 0.50% from the previous year; and the AFSCME Secretarial unit will go from 19.25% in 2025-2026 to 19.50% in 2026-2027. The AFSCME IT unit currently has a 18.55% premium share in 2025-2026 and will enter into negotiations during this budget year.

Insurance costs typically increase annually; assuming a 10% increase to insurance rates and flat employee healthcare participation, the above premium share changes, negotiated by the Board, represents an increase in estimated employee insurance cost share of \$186,703 to offset town government expenses.

**Professional/Technical Services (object codes 53210-53740) – Increase \$37,578 (2.27%)**

The increases in this line are related to an increase of \$18,000 (2082320 53400), attributable to services related to data dashboard engagement as well as costs due for work towards NEASC district accreditation. In addition, we are anticipating increased cost due to inflation of a combined \$44,578 in special education behavior service costs (2091260 53400), other special education services (2092190 53400), as well as occupational therapy (2092190 53440) and physical therapy expenses (2092190 53460).

These increases are partially offset by a decrease in the use of Ignite Education tutoring services in our literacy intervention programming and Multi Tiered System of Support (MTSS) of \$25,000 (2081000 53210).

**Purchased Property Services (object codes 54100-54900) – Increase \$3,968 (0.41%)**

We estimate an inflationary increase to water and sewer (2112600 54100) and disposal services (2112600 54210) of \$3,968, but otherwise anticipate this line to be flat to the current year.

**Other Purchased Services (object codes 55100-55900) – Increase \$186,257 (3.77%)**

The budget for transportation (55100) is based on a contractual increase of 4.98%; \$429.23 per day for a full-size bus. Pupil Transportation services include conveying students to and from school as required by state and federal laws. In addition, the district provides transportation to school sponsored activities. Ledyard currently contracts for twenty-two (22) regular buses and eight (8) special education buses. Ledyard also contracts for five (5) special education vans to transport students to out of district locations. Other providers are utilized for specialized transportation for students, including but not limited to homelessness, DCF placement, IEP or 504 determination, or out of district placement.

Tuition costs are related to three areas: special education out-of-district programs, magnet schools, and adult education. Special Education outplaced tuition is highly volatile and is an area of ongoing risk. Due to escalating student need, enrollment and inflationary cost, special education tuition costs (55600/55700) are forecasted to increase by \$133,052, this amount is partially offset by an estimated decrease in general education magnet tuition costs (2086110 56110) of \$62,473.

Ledyard Public Schools participates in the Norwich Collaborative Adult Education Consortium. The consortium provides mandated courses in citizenship, English for those with limited proficiency, and courses leading to a graduate equivalency diploma (GED). A state grant partially funds this program, and Ledyard Public Schools is required to fund the balance. The adult education line (55900) is budgeted at \$32,725.

**Supplies (object codes 56110-56900) – Increase \$15,921 (0.58%)**

We are anticipating some inflationary increase in overall supplies totaling \$5,106. In addition, we are expecting an increase in electricity cost of \$23,371.

Textbook expenses (56400) are adjusted annually based on specific requirements, approved revisions and licensed renewals aligned with the curriculum cycle. The budget for textbooks increased by a net \$24,243 based on the requirements for the upcoming school year. Testing supplies, ELA and Math consumables - instructional technology (56800) is anticipated to decrease a net \$41,999 primarily due to the implementation of new assessment tools. The budget for instructional supplies for Mathematics (2081011 56110) is increased by \$15,200 to accommodate the purchase of new graphing calculators.

Athletic supplies at the middle school (2053200 56900) are reduced \$10,000 due to a one-time purchase last fiscal year.

Maintenance supplies (2112600 56900) are flat funded in this budget based on yearly estimates, but continue to present an area of risk due to the increasing issues and part costs for the HVAC systems at GHS and LMS.

**Equipment (object codes 57300-57350) – Decrease \$31,847 (-8.07%)**

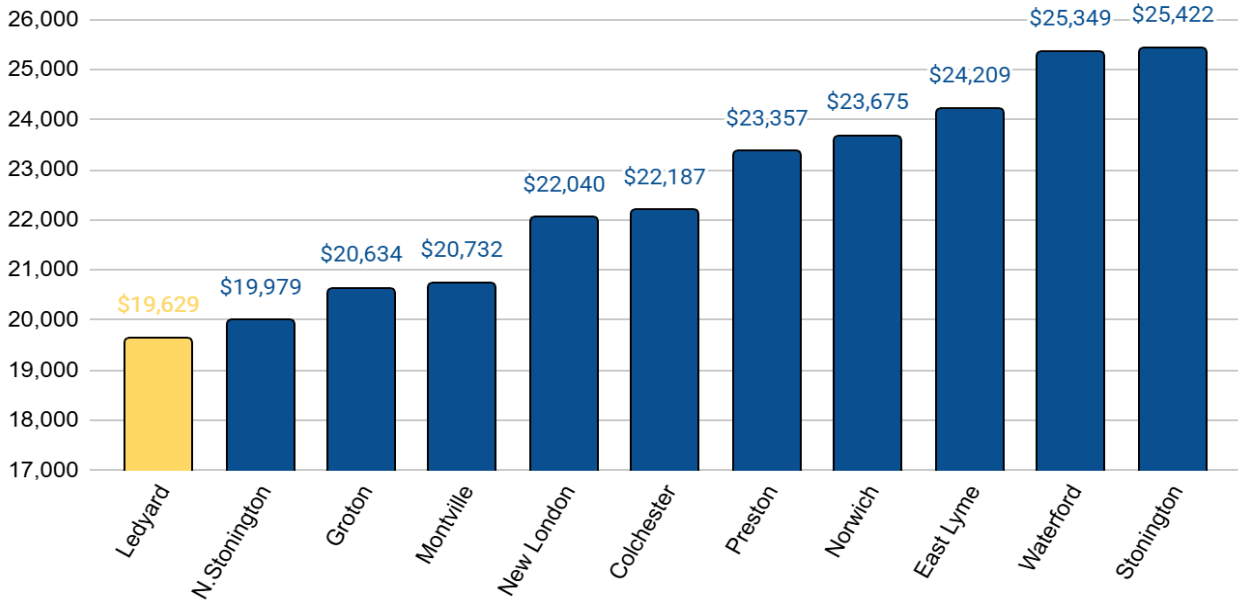
Districtwide equipment has been reduced \$52,000 for one-time purchase of security enhancements at all the schools, this is partially offset by an increase of \$40,802 for the implementation of a districtwide timekeeping system for staff (2082400 57300), resulting in a net decrease of \$11,198.

Curriculum software (2161601 57350) is estimated to decrease a net \$20,649 due to the discontinued use of Dreambox software platform.

**SECTION II:  
NET CURRENT EXPENDITURES PER PUPIL**

Connecticut State Department of Education Net Current Expenditures per Pupil (NCEP)					
	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
<b>State Average</b>	\$20,707	\$21,438	\$19,716	\$20,722	\$22,029
<b>Ledyard</b>	\$15,739	\$16,496	\$16,871	\$17,880	\$19,629
<b>Ledyard Rank</b>	160	159	153	153	144

**Areas Towns in NL County 2024-2025 NCEP**



October 2025 per CSDE

**Net Current Expenditures per Pupil**

Net Current Expenditures per Pupil (NCEP) has been a primary measure of per-pupil spending in Connecticut for more than three decades. NCEP measures all education expenditures with a couple of adjustments (as explained below) for all the students for which a town is fiscally responsible, regardless of whether the town operates its own school or tuitions its resident students to other districts/regions, magnet or private schools.

**ADM**

Under C.G.S. Section 10-261(a)(2), average daily membership (ADM) is calculated from the October Public School Information System (PSIS) and the Education Financial System (EFS). ADM represents resident students educated in and out of the district, adjusted for school

sessions in excess of the 180-day/900-hour minimum, tuition-free summer school, and Open Choice participation. Prekindergarten students are counted on a full-time equivalency basis.

## NCE

Net current expenditures (NCE) are calculated as defined in Connecticut General Statutes (C.G.S.) Section 10-261(a)(3). **NCE includes all current public elementary and secondary expenditures from all sources, excluding reimbursable regular education transportation, tuition revenue, capital expenditures for land, buildings, equipment, and debt service.** The information for determining NCE is provided from the Education Financial System (EFS).

## NCEP

Net current expenditures per pupil (NCEP) represent NCE divided by ADM.

## NCEP Rank

Each town is ranked between 1 (highest) and 165 (lowest) in NCEP.

Rank	District Code	District	NCEP
1	125	SHARON	\$46,587.15
2	212	DISTRICT NO. 12	\$43,682.04
3	31	CORNWALL	\$41,009.38
4	21	CANAAN	\$40,210.10
5	68	KENT	\$38,549.96
6	98	NORFOLK	\$38,465.42
7	201	DISTRICT NO. 1	\$35,536.57
8	209	DISTRICT NO. 9	\$34,345.50
9	154	WESTBROOK	\$34,207.37
10	204	DISTRICT NO. 4	\$33,215.15
11	211	DISTRICT NO. 11	\$32,793.74
12	50	ESSEX	\$32,736.58
13	122	SALISBURY	\$32,548.50
14	117	REDDING	\$31,257.03
15	123	SCOTLAND	\$30,934.39
16	36	DEEP RIVER	\$30,816.21
17	29	COLEBROOK	\$30,812.19
18	63	HAMPTON	\$30,485.28
19	26	CHESTER	\$30,473.11
20	65	HARTLAND	\$30,315.63
21	24	CHAPLIN	\$29,840.49
22	207	DISTRICT NO. 7	\$29,661.81
23	213	DISTRICT NO. 13	\$29,557.20

24	127	SHERMAN	\$29,218.22
25	100	NORTH CANAAN	\$29,178.43
26	214	DISTRICT NO. 14	\$28,979.83
27	157	WESTON	\$28,973.01
28	57	GREENWICH	\$28,970.50
29	220	DISTRICT NO. 20	\$28,177.23
30	106	OLD SAYBROOK	\$28,164.85
31	158	WESTPORT	\$27,714.71
32	47	EAST WINDSOR	\$27,386.20
33	160	WILLINGTON	\$27,013.28
34	208	DISTRICT NO. 8	\$27,001.22
35	71	LEBANON	\$26,965.74
36	11	BLOOMFIELD	\$26,946.92
37	92	NEW HARTFORD	\$26,815.15
38	217	DISTRICT NO. 17	\$26,564.41
39	141	THOMPSON	\$26,475.57
40	46	EASTON	\$26,373.90
41	90	NEW CANAAN	\$26,344.87
42	3	ASHFORD	\$26,284.76
43	35	DARIEN	\$26,241.62
44	27	CLINTON	\$26,023.62
45	84	MILFORD	\$25,993.43
46	78	MANSFIELD	\$25,808.01
47	147	VOLUNTOWN	\$25,772.80
48	14	BRANFORD	\$25,737.16
49	219	DISTRICT NO. 19	\$25,447.18
50	137	STONINGTON	\$25,421.63
51	152	WATERFORD	\$25,348.51
52	118	RIDGEFIELD	\$25,332.01
53	5	BARKHAMSTED	\$25,221.82
54	76	MADISON	\$25,211.46
55	218	DISTRICT NO. 18	\$25,141.64
56	145	UNION	\$25,101.34
57	83	MIDDLETOWN	\$25,070.14
58	41	EAST HADDAM	\$25,050.50
59	161	WILTON	\$24,986.74
60	51	FAIRFIELD	\$24,944.22
61	64	HARTFORD	\$24,901.20
62	215	DISTRICT NO. 15	\$24,837.72
63	67	HEBRON	\$24,722.31

64	1	ANDOVER	\$24,642.72
65	13	BOZRAH	\$24,586.86
66	165	WINDSOR LOCKS	\$24,298.64
67	45	EAST LYME	\$24,209.18
68	62	HAMDEN	\$24,160.13
69	37	DERBY	\$24,104.59
70	134	STAFFORD	\$24,000.76
71	23	CANTON	\$23,946.98
72	163	WINDHAM	\$23,781.07
73	91	NEW FAIRFIELD	\$23,704.52
74	104	NORWICH	\$23,674.65
75	135	STAMFORD	\$23,640.89
76	148	WALLINGFORD	\$23,597.94
77	7	BERLIN	\$23,448.68
78	40	EAST GRANBY	\$23,425.54
79	12	BOLTON	\$23,410.96
80	69	KILLINGLY	\$23,386.88
81	114	PRESTON	\$23,357.45
82	42	EAST HAMPTON	\$23,221.55
83	39	EASTFORD	\$23,113.48
84	164	WINDSOR	\$23,085.67
85	60	GUILFORD	\$23,082.97
86	53	FRANKLIN	\$22,803.52
87	94	NEWINGTON	\$22,803.10
88	162	WINCHESTER	\$22,789.52
89	205	DISTRICT NO. 5	\$22,775.11
90	103	NORWALK	\$22,701.78
91	79	MARLBOROUGH	\$22,561.90
92	155	WEST HARTFORD	\$22,442.38
93	97	NEWTOWN	\$22,359.53
94	112	POMFRET	\$22,352.62
95	30	COLUMBIA	\$22,284.86
96	28	COLCHESTER	\$22,186.77
97	153	WATERTOWN	\$22,075.74
98	95	NEW LONDON	\$22,039.93
99	54	GLASTONBURY	\$21,935.52
100	93	NEW HAVEN	\$21,926.18
101	110	PLAINVILLE	\$21,799.74
102	128	SIMSBURY	\$21,750.84
103	56	GRANBY	\$21,747.98

Section II: Net Current Expenditure per Pupil **8**

104	129	SOMERS	\$21,729.26
105	4	AVON	\$21,636.50
106	33	CROMWELL	\$21,630.05
107	140	THOMASTON	\$21,578.12
108	107	ORANGE	\$21,529.30
109	113	PORTLAND	\$21,505.10
110	138	STRATFORD	\$21,441.41
111	167	WOODBIDGE	\$21,341.34
112	108	OXFORD	\$21,306.50
113	139	SUFFIELD	\$21,170.95
114	99	NORTH BRANFORD	\$21,110.00
115	133	SPRAGUE	\$21,041.13
116	116	PUTNAM	\$20,922.50
117	96	NEW MILFORD	\$20,893.23
118	18	BROOKFIELD	\$20,892.78
119	159	WETHERSFIELD	\$20,855.78
120	216	DISTRICT NO. 16	\$20,833.65
121	8	BETHANY	\$20,823.59
122	25	CHESHIRE	\$20,815.54
123	121	SALEM	\$20,810.91
124	52	FARMINGTON	\$20,808.81
125	86	MONTVILLE	\$20,732.23
126	119	ROCKY HILL	\$20,652.77
127	59	GROTON	\$20,634.39
128	143	TORRINGTON	\$20,565.57
129	111	PLYMOUTH	\$20,547.70
130	85	MONROE	\$20,518.34
131	109	PLAINFIELD	\$20,486.11
132	73	LISBON	\$20,484.40
133	77	MANCHESTER	\$20,438.07
134	101	NORTH HAVEN	\$20,381.26
135	17	BRISTOL	\$20,340.35
136	210	DISTRICT NO. 10	\$20,075.65
137	102	NORTH STONINGTON	\$19,979.49
138	131	SOUTHINGTON	\$19,930.35
139	144	TRUMBULL	\$19,923.55
140	19	BROOKLYN	\$19,711.37
141	169	WOODSTOCK	\$19,706.55
142	142	TOLLAND	\$19,697.09
143	44	EAST HAVEN	\$19,684.76

144	72	LEDYARD	\$19,629.22
145	136	STERLING	\$19,617.09
146	146	VERNON	\$19,572.82
147	2	ANSONIA	\$19,536.15
148	32	COVENTRY	\$19,489.29
149	22	CANTERBURY	\$19,414.48
150	126	SHELTON	\$19,329.65
151	48	ELLINGTON	\$19,051.55
152	124	SEYMOUR	\$19,047.44
153	58	GRISWOLD	\$18,749.76
154	9	BETHEL	\$18,720.73
155	132	SOUTH WINDSOR	\$18,637.45
156	49	ENFIELD	\$18,548.41
157	166	WOLCOTT	\$18,439.74
158	151	WATERBURY	\$18,372.57
159	15	BRIDGEPORT	\$18,327.62
160	88	NAUGATUCK	\$18,083.99
161	43	EAST HARTFORD	\$17,557.93
162	89	NEW BRITAIN	\$17,518.90
163	34	DANBURY	\$17,436.08
164	156	WEST HAVEN	\$16,823.07
165	80	MERIDEN	\$16,350.87

### **SECTION III: THE BUDGET PROCESS**

The Ledyard Public School District annual operating budget is developed each year through numerous school and central office staff members' collaborative efforts in conjunction with the Superintendent and Board of Education. The timeline for the process begins in August with a review of system objectives for the year, throughout fall with discussions of staffing and school budgets, and through to the Town Meeting held in May.

With the support of the Board of Education, the district continues its process of allocating resources and developing coherence as an organization. Budget requests are based on the holistic district needs and priorities, rather than isolating choices simply to specific schools or department requests. This approach allows for more directed systemic improvements and shifting of resources to improve outcomes for all students. Budget decisions impact educational programs for students as well as the broad range of operations and services within the schools, all of which are designed to support the learning experience and well-being of our students. Our holistic approach works to ensure facilities management, human resources and personnel, transportation, special services, curriculum development, programs of studies, curricular, co-curricular and extra-curricular activities, pupil services, special education, food services, supplies and materials, equipment, and other essential features are moving to an aligned, cohesive, efficient and effective system.

Under the direction of principals and district leadership, budget requests are initially developed at the school and department levels. Proposed budget changes are discussed with the Superintendent and Director of Finance during multiple and iterative school and department budget consultations. Each recommendation is carefully evaluated for its alignment and coherence to district efforts, focus on the improvement of student success/equity, and clearly identified critical needs.

The general steps in this process are:

1. Board of Education members provide ongoing feedback on current district operations, initiatives and future planning.
2. The Board of Education receives the Town Council Budget Directive Letter, and if necessary, the Board of Education issues guidance to the Superintendent through multiple iterative opportunities.
3. Superintendent provides a budget overview and reviews priorities with the leadership team.
4. Budget requests are reviewed by the Directors, Instructional Leaders, and Principals who make adjustments as necessary to meet overall goals for the department, school, and district as outlined in the Superintendent's guidance.

5. School/program budgets are submitted to the Director of Finance for preliminary review.
6. Budget discussions are held with administrators, the Director of Finance and Superintendent. This iterative process is designed to discuss and determine priorities for the overall district budget request.
7. Aligned with the Town Charter, the Superintendent presents the budget to the Board of Education for review in early January.
8. The Board of Education provides opportunity for community review and feedback.
9. The Board of Education discusses, modifies, and adopts the Board's budget, typically by mid-February.
10. The Board of Education budget is provided to the Mayor and Town Council for their consideration and eventual adoption by the community.

## **SECTION IV: BUDGET REQUESTS/REDUCTIONS/INFLATIONARY ADJ**

This section provides a summary of notable budget actions proposed for the coming fiscal year. Items in this section are color-coded to distinguish their purpose:

- Inflationary adjustments outside of collective bargaining agreements
- Targeted reductions
- Items included in the proposed budget
- Items considered but not recommended at this time
- Items identified for potential future consideration

In a complex and detailed budget, the intention is to quickly assist the reader in understanding the directional choices and trade-offs reflected in the budget, where offsets and reductions are being made, and where strategic investments are being prioritized.

This section is not intended to be an exhaustive list of all budget line changes, but rather an overview of the most significant actions that inform the overall budget proposal as aligned with district priorities

**2026-2027 BOE Budget Request List**

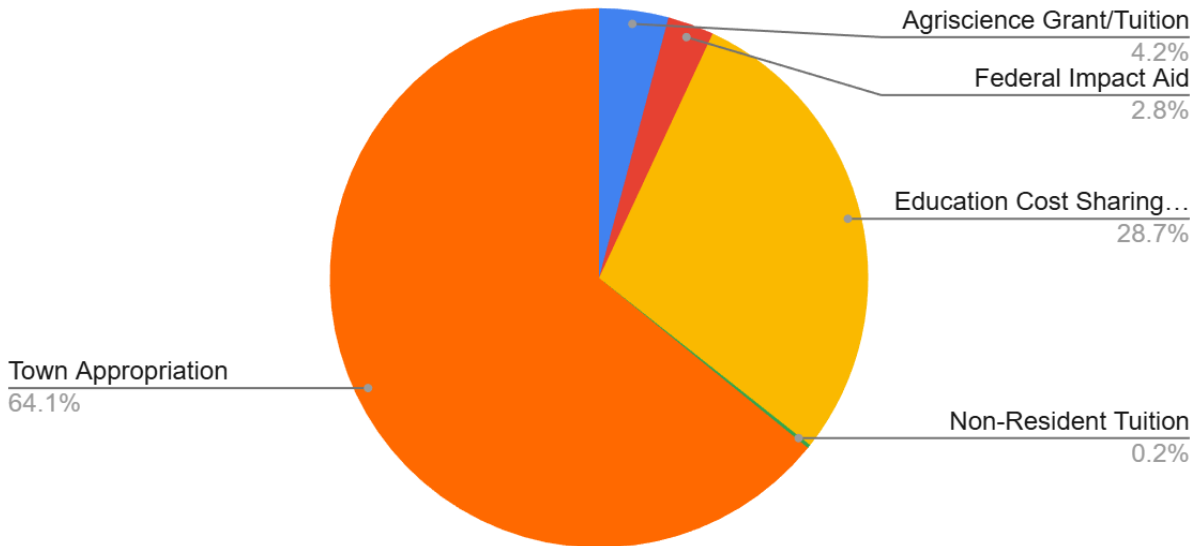
2026-2027 BOE Budget Request List						
	PURPLE - Inflation Adjustments Outside of CBA's		\$325,925			
	BLUE - Reduction to budget		-\$297,123			
	GREEN - Included in budget		\$304,487			
	YELLOW - Considered for inclusion in budget		\$995,845			
	RED - Considered for inclusion in future budget		\$1,173,906			
L i n e	Request	Strategic Plan Alignment/Other	Estimated Cost	Location	Type	Additional Explanation
1	Utilities expenses inflation adjustment		\$27,339	Maintenance	Other	Utilities increase (electricity, sewer/water, etc.)
2	Misc supplies expenses inflation adjustment		\$5,278	Districtwide	Supplies	Nursing supplies, art supplies, consumer science supplies, textbooks
3	Transportation expenses inflation adjustment		\$115,678	Transportation	Professional Serv	Contractual
4	OOD Tuition expenses inflation adjustment		\$133,052	Student Services	Other	Special education tuitions
5	Student Services/Special Education expenses inflation adj		\$44,578	Student Services	Professional Serv	Services for special education students
6	Testing Supplies - iReady		-\$44,266	Curriculum	Supplies	Replace with STARS Assessment
7	Testing Supplies - Curriculum Assoc		-\$21,095	Curriculum	Supplies	
8	Wit & Wisdom Training		-\$5,000	Curriculum	Professional Serv	Initial training complete
9	Curriculum Software - Dreambox, net of adj		-\$20,821	Curriculum	Other	Remove Dreambox
10	Other Supplies - Athletics		-\$10,000	LMS	Supplies	Wrestling mats - one-time purchase
11	Magnet School Tuition		-\$62,473	Curriculum	Other	
12	Ignite Tutoring Services		-\$25,000	Elementary School	Professional Serv	Maintain 10 seats for year 2 of program
13	Historic paraprofessional spending/turnover adjustment		-\$36,468	Districtwide	Salary	
14	Equipment - Security		-\$52,000	Districtwide	Equipment	Security items - one-time purchase
15	Teacher Retirement		-\$20,000	LHS	Salary	
16	STAR Assessment for grades 4-8/ Offset with cut to Iready	Provide Opportunities	\$15,000	Curriculum	Supplies	Replace iReady Component
17	Additional Seats mClass/Forefront	Provide Opportunities	\$8,362	Curriculum	Supplies	Replace iReady Component
18	100 TI84 graphing calculators	Program Maintenance	\$15,200	LHS	Supplies	Replacement of aged classroom sets
19	Textbooks - General/Math Instruction	Program Maintenance	\$24,243	Districtwide	Supplies	Increase to FY26 based on replacement needs/cycle
20	Timekeeping system	Operational Efficiency	\$40,802	Districtwide	Equipment	Cost of implementation of munis compatible timekeeping system
21	1.0 FTE Elementary Math Coach (1 of 2 for full complement)	Active Engaged Learning	\$81,201	Elementary School	Salary	MA/step 10
22	Afterschool Activities Director	Operational Efficiency	\$4,500	LMS	Salary	
23	Marching Band	Excellence	\$12,180	LHS	Salary	5 Class F
24	District data dashboard engagement - year 1	Active Engaged Learning	\$10,000	Districtwide	Professional Serv	
25	NEASC District accreditation - year 1	Excellence	\$8,000	Districtwide	Professional Serv	
26	Professional Development - Teachers	Active Engaged Learning	\$5,000	LHS	Professional Serv	ACDA/CMEA/NEAE/Atomic/NCTE
27	1.0 FTE Facilities Dept	Operational Efficiency	\$80,000	Maintenance	Salary	

	PURPLE - Inflation Adjustments Outside of CBA's		\$325,925			
	BLUE - Reduction to budget		-\$297,123			
	GREEN - Included in budget		\$304,487			
	YELLOW - Considered for inclusion in budget		\$995,845			
	RED - Considered for inclusion in future budget		\$1,173,906			
<b>L i n e</b>	<b>Request</b>	<b>Strategic Plan Alignment/Other</b>	<b>Estimated Cost</b>	<b>Location</b>	<b>Type</b>	<b>Additional Explanation</b>
28	Social/Emotional Curriculum Resource K-12 like Second Step		\$10,000	Curriculum	Professional Serv	Delay due to district implementation capacity
29	1.0 FTE Special Ed/Transition teacher		\$81,201	Student Services	Salary	MA/step 10
30	1.0 FTE Instructional Coach - LMS		\$81,201	Curriculum	Salary	MA/step 10
31	1.0 FTE ELA Interventionist - LMS		\$88,345	Curriculum	Salary	MA/step 12
32	1.0 FTE Math Interventionist - LMS		\$88,345	Curriculum	Salary	MA/step 12
33	0.5 FTE ELL Tutor		\$35,000	Curriculum	Salary	25 hours/week
34	CABE Membership		\$20,000	Districtwide	Other	
35	Increase sub teacher rate		\$34,090	Districtwide	Salary	Increase sub teacher rate from \$130/day to \$140/day
36	Increase only building sub rate		\$14,400	Districtwide	Salary	Increase building sub rate to \$140/day, maintain other subs @ \$130/d
37	Food Service Bad Debt		\$10,000	Districtwide	Supplies	
38	1.0 FTE Mathematics Teacher		\$81,201	LHS	Salary	Math Lab - MA/step 10
39	1.0 FTE English Teacher		\$81,201	LHS	Salary	Literacy Lab - MA/step 10
40	2.0 FTE Behavior interventionist		\$72,772	Student Services	Salary	
41	2.0 FTE BCBA		\$210,000	Student Services	Salary	
42	1.0 FTE Elementary Math Coach (2 of 2 for full complement)		\$81,201	Elementary School	Salary	MA/step 10
43	Content Facilitator Stipends		\$6,888	LMS	Salary	
44	2.0 FTE Attendance Home Visitors		\$78,000	Student Services	Salary	
45	LHS/LMS Late bus		\$167,582	Transportation	Professional Serv	
46	1.0 FTE Band teacher (add 0.5 FTE to JWL & GHS)		\$71,551	Districtwide	Salary	MA/step 7
47	1.0 FTE Transition Kindergarten teacher		\$65,763	GFS	Salary	MA/step 5
48	1.0 FTE Transition Kindergarten teacher		\$65,763	GHS	Salary	MA/step 5
49	1.0 FTE General interventionist		\$60,445	LMS	Salary	MA/step 3
50	1.0 FTE Director of Curriculum		\$140,000	Curriculum	Salary	
51	Expanded prek; 3 teachers and 6 paraprofessionals		\$345,000	Student Services	Salary	
52	2.0 FTE Elementary World Language Teachers		\$143,102	Districtwide	Salary	MA/step 7
53	Grade level field experience		\$15,500	LHS	Professional Serv	
54	Grade level field experience		\$15,500	LMS	Professional Serv	
55	Disc Golf Course		\$5,700	LHS	Equipment	

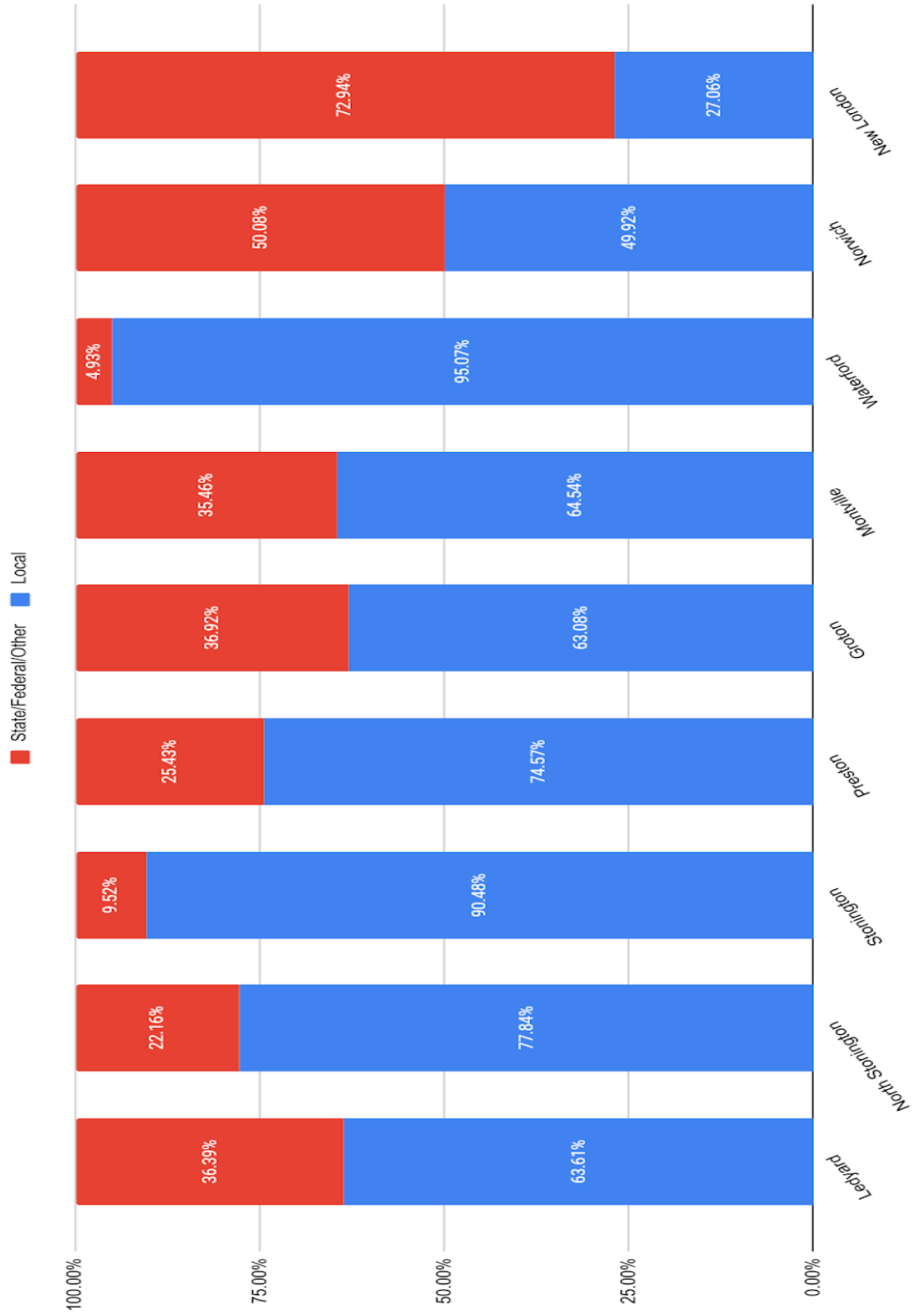
**SECTION V:  
PROJECTED REVENUES AS OF 12/31/2025**

REVENUE					
	Actual 2023-24	Actual 2024-25	Town Budget 2025-26 (MUNIS)	Proposed Budget 2026-27	Variance Proposed 2026-27 Budget to 2025-26 Budget
<b>State/Federal Revenues</b>					
FPL 503 (Impact Aid)	\$1,804,635	\$1,207,133	\$1,164,441	\$1,178,414	\$13,973
AgriScience Operating	\$1,019,200	\$1,508,652	\$1,400,000	\$1,400,000	\$0
Education Cost Sharing (ECS)	\$11,547,735	\$11,949,448	\$12,016,278	\$12,032,619	\$16,341
<b>Subtotal - State/Federal Revenues</b>	<b>\$14,371,570</b>	<b>\$14,665,233</b>	<b>\$14,580,719</b>	<b>\$14,611,033</b>	<b>\$30,314</b>
<b>Tuition Based Revenues</b>					
Non-Resident Reg Ed Tuition	\$71,867	\$62,680	\$62,680	\$65,814	\$3,134
Non-Resident Spec Ed Tuition	\$60,559	\$54,010	\$25,500	\$26,775	\$1,275
AgriScience Tuition	\$829,361	\$403,649	\$411,563	\$411,563	\$0
<b>Subtotal - Tuition Based Revenues</b>	<b>\$961,787</b>	<b>\$520,339</b>	<b>\$499,743</b>	<b>\$504,152</b>	<b>\$4,409</b>
<b>Total State/Federal &amp; Tuition Based Revenues</b>	<b>\$15,333,357</b>	<b>\$15,185,572</b>	<b>\$15,080,462</b>	<b>\$15,115,185</b>	<b>\$34,723</b>

Town of Ledyard Proposed 2026-27 Estimated BOE Funding Source



Funding by Source\* - Local Districts (2023-2024 School year)



**SECTION VI:  
ENROLLMENT**

<b>Ledyard Public Schools Actual District Enrollment Oct 2017 to Oct 2025</b>									
<b>GRADE</b>	<b>ACTUAL Oct-2017</b>	<b>ACTUAL Oct-2018</b>	<b>ACTUAL Oct-2019</b>	<b>ACTUAL Oct-2020</b>	<b>ACTUAL Oct-2021</b>	<b>ACTUAL Oct-2022</b>	<b>ACTUAL Oct-2023</b>	<b>ACTUAL Oct-2024</b>	<b>ACTUAL Oct-2025</b>
PreK	72	70	68	75	86	104	96	87	98
K	179	171	175	138	187	150	169	131	143
1	163	164	165	168	149	184	156	159	128
2	173	150	173	166	173	148	185	151	151
3	165	180	171	174	169	188	151	184	142
4	179	167	178	161	182	172	188	157	182
5	174	180	177	172	176	191	171	183	157
6	190	178	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Total PK-5</b>	<b>1295</b>	<b>1260</b>	<b>1107</b>	<b>1054</b>	<b>1122</b>	<b>1137</b>	<b>1116</b>	<b>1052</b>	<b>1001</b>
6	n/a	n/a	177	178	193	168	199	175	187
7	183	186	179	163	179	188	169	196	170
8	181	196	189	172	174	178	192	164	190
<b>Total 6-8</b>	<b>364</b>	<b>382</b>	<b>545</b>	<b>513</b>	<b>554</b>	<b>534</b>	<b>560</b>	<b>535</b>	<b>547</b>
9	179	205	218	192	181	190	185	188	188
10	191	179	191	210	195	180	193	184	185
11	196	200	167	194	197	184	179	180	177
12	193	182	188	165	197	180	188	189	181
<b>Total 9-12</b>	<b>759</b>	<b>766</b>	<b>764</b>	<b>761</b>	<b>770</b>	<b>734</b>	<b>745</b>	<b>741</b>	<b>731</b>
<b>Total PK-12</b>	<b>2418</b>	<b>2408</b>	<b>2416</b>	<b>2328</b>	<b>2438</b>	<b>2405</b>	<b>2421</b>	<b>2328</b>	<b>2279</b>

### Projected Enrollment 2026-27

2025-26 Actuals (December 2025)							2026-27 Projected						
School	K	1	2	3	4	5	School	K	1	2	3	4	5
Gales Ferry/ Juliet Long	17	15	15	17	22	19	Gales Ferry/ Juliet Long	17	16	15	15	18	22
	18	15	14	18	20	19		18	16	15	16	18	22
	17	14	16	17	22	19		18	17	15	16	18	22
	16	14	14	16	21	19		18	17	15	16	18	23
<b>Total</b>	<b>68</b>	<b>58</b>	<b>59</b>	<b>68</b>	<b>85</b>	<b>76</b>	<b>Total</b>	<b>71</b>	<b>66</b>	<b>60</b>	<b>63</b>	<b>72</b>	<b>89</b>
Gallup Hill School	15	16	19	19	26	20	Gallup Hill School	17	16	15	19	18	25
	16	14	18	18	25	20		18	16	15	19	18	25
	16	15	19	19	24	21		18	17	15	19	19	25
	14	14	18	17	24	20		18	17	15	19	18	25
	15	14	20					18	17	16	19		
<b>Total</b>	<b>76</b>	<b>73</b>	<b>94</b>	<b>73</b>	<b>99</b>	<b>81</b>		<b>89</b>	<b>83</b>	<b>76</b>	<b>95</b>	<b>73</b>	<b>100</b>
<b>K-5 Total</b>	<b>144</b>	<b>131</b>	<b>153</b>	<b>141</b>	<b>184</b>	<b>157</b>		<b>160</b>	<b>149</b>	<b>136</b>	<b>158</b>	<b>145</b>	<b>189</b>

*(Subject to change based on actual student enrollment)*

GRADE	Actuals 2025-26 (Dec 25)	Projected 2026-27
6	188	162
7	169	193
8	191	174
<b>Total 6-8</b>	<b>548</b>	<b>529</b>
9	183	193
10	183	185
11	178	185
12	173	180
<b>Total 9-12</b>	<b>717</b>	<b>743</b>

# Projected Enrollment

School District: **Ledyard, CT**

11/13/2025

Enrollment Projections By Grade*																			
Birth Year	Births*	School Year	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	UNGR	K-12	P-K-12
2020	145	2025-26	95	145	131	153	145	183	157	169	170	191	185	184	178	172	< 10 **	2191	2286
2021	179	2026-27	95	175	140	128	150	150	179	161	184	167	201	181	177	174	< 10 **	2175	2270
2022	162	(prov.)	95	158	168	137	125	155	147	184	157	181	175	197	174	173	< 10 **	2139	2234
2023	180	(prov.)	95	176	152	165	134	129	152	151	179	154	190	172	189	171	< 10 **	2122	2217
2024	157	(prov.)	96	153	169	149	162	138	126	156	147	176	162	186	165	185	< 10 **	2082	2178
2025	165	(est.)	96	161	147	166	146	167	135	129	152	145	185	159	179	162	< 10 **	2041	2137
2026	169	(est.)	96	164	155	144	163	151	164	138	126	149	152	181	153	175	< 10 **	2023	2119
2027	166	(est.)	97	162	158	152	141	168	148	168	134	124	156	149	174	150	< 10 **	1992	2089
2028	163	(est.)	97	163	156	155	149	146	165	152	164	132	130	153	143	171	< 10 **	1967	2064
2029	165	(est.)	97	161	157	153	152	154	143	169	148	161	139	127	147	140	< 10 **	1969	2056
2030	166	(est.)	98	162	155	154	150	157	151	147	165	146	169	136	122	144	< 10 **	1966	2064

Note: Ungraded students (UNGR) often are high school students whose anticipated years of graduation are unknown, or students with special needs - UNGR not included in Grade Combinations for 7-12, 9-12, etc.  
 \*Birth data provided by Public Health Vital Records Departments in each state.  
 \*\* < 10 Not reported, to protect subgroups with fewer than 10 students.

Projected Enrollment in Grade Combinations*										
School Year	PK-5	K-5	PK-2	3-5	K-2	K-8	PK-8	6-8	6-12	9-12
2025-26	1009	914	524	485	429	1464	1559	550	1269	719
2026-27	1017	922	538	479	443	1434	1529	512	1245	733
2027-28	985	890	558	427	463	1412	1507	522	1241	719
2028-29	1003	908	588	415	493	1392	1487	484	1206	722
2029-30	993	897	567	426	471	1376	1472	479	1177	698
2030-31	1018	922	570	448	474	1348	1444	426	1111	685
2031-32	1037	941	559	478	463	1354	1450	413	1074	661
2032-33	1026	929	569	457	472	1355	1452	426	1055	629
2033-34	1031	934	571	460	474	1382	1479	448	1045	597
2034-35	1017	920	568	449	471	1388	1495	478	1031	553
2035-36	1027	929	569	458	471	1387	1485	458	1029	571

\*Projections should be updated annually to reflect changes in in/out-migration of families, births, and similar factors.

Projected Percentage Changes		
School Year	K-12	Diff. %
2025-26	2191	-16
2026-27	2175	-0.7%
2027-28	2139	-36
2028-29	2122	-17
2029-30	2082	-40
2030-31	2041	-41
2031-32	2023	-18
2032-33	1992	-31
2033-34	1987	-5
2034-35	1959	-28
2035-36	1966	7
Change	-225	-10.3%

**SECTION VII:  
PROJECTED STAFFING**

<b>CERTIFIED STAFF</b>							
<b>Position*</b>	<b>Level</b>	<b>Actual 22-23</b>	<b>Actual 23-24</b>	<b>Actual 24-25</b>	<b>Actual 25-26</b>	<b>Proposed 26-27</b>	<b>Change</b>
Superintendent	PK-12	1	1	1	1	1	0
Assistant Superintendent	PK-12	1	1	1	1	1	0
Director of Student Services	PK-12	1	1	1	1	1	0
Director of Finance	PK-12	1	1	1	1	1	0
Principal	PK-12	4	4	4	4	4	0
Assistant Principal	PK-12	5	5	5	5	5	0
Sped Coordinator	PK-12	4	4	4	4	4	0
Kindergarten	PK-5	10	9	9	9	9	0
Grade 1	PK-5	9	9	9	9	9	0
Grade 2	PK-5	9	9	8	9	9	0
Grade 3	PK-5	8	8	9	8	8	0
Grade 4	PK-5	8	8	8	8	8	0
Grade 5	PK-5	8	8	8	8	8	0
Art	PK-12	6.8	7	7	6	6	0
Elementary STEM	PK-5	0	0	0	2	2	0
Business	9-12	1	1	1	1	1	0
Language Arts	6-12	12	12	12	12	12	0
English Language (EL)	PK-12	2	2	2	2	2	0
World Language	6-12	7	7	7	7	7	0
Health	6-12	3	3	3	3	3	0
Agriscience	6-12	5	5	5	5	5	0
Family/Consumer Sci	6-12	1	1	2	2	2	0
Tech Ed/Computer	6-12	4	4	4	4	4	0
Mathematics	6-12	12	12	12	12	12	0
Science	6-12	14.67	14.67	14.67	14.67	14.67	0
Music	PK-12	7	7	7	7	7	0
Social Studies	6-12	12	12	12	12	12	0
Physical Education	PK-12	9	9	9	8	8	0
MTSS Coordinator	PK-8	0	0	1	1	1	0
Literacy Coordinator	PK-8	1	1	1	1	1	0
<b>CERTIFIED STAFF (continued)</b>							

Position*	Level	Actual 22-23	Actual 23-24	Actual 24-25	Actual 25-26	Proposed 26-27	Change
Mathematics Coordinator	PK-8	1	1	1	1	1	0
Literacy Interventionist	PK-12	5	7	8	8	8	0
Math Interventionist	PK-12	7	6	6	6	6	0
Literacy Instructional Coach	PK-5	0	2	2	2	2	0
Math Instructional Coach	PK-5	0	0	0	0	1	1
Clinical Supervision	PK-12	0	0	0	1	1	0
BCBA	PK-12	1	0	0	0	0	0
Sped Pre-K	PK	4	3	3	3	3	0
Sped K-12	K-12	30	32	32	33	33	0
School Readiness Pre-K	PK	2	2	2	2	2	0
Sped Medically Fragile	PK-8	1	1	1	1	1	0
Guidance	6-12	8	7.5	7.5	7.5	7.5	0
Psychologist	PK-12	5	4	4	4	4	0
Social Worker	PK-12	4	7	7	8	8	0
Speech	PK-12	6	6	6	6	6	0
Media Specialist	PK-12	4	4	4	4	4	0
<b>Total Certified Staff</b>		<b>244.5</b>	<b>248.2</b>	<b>251.2</b>	<b>254.2</b>	<b>255.2</b>	<b>1.0</b>

NON-CERTIFIED STAFF							
Position*		Actual 22-23	Actual 23-24	Actual 24-25	Actual 25-26	Proposed 26-27	Change
Non-union CO/District Staff		5.5	6	6	6	7	1
CO Clerical		6	6	6	6	6	0
School Clerical		14	14	14	14	14	0
Technology		8	5	4	4	4	0
Paraprofessional		75.2	75.6	69.8	73.4	73.4	0
Behavior Specialist		4	5	6	6	6	0
Tutor		1.2	1.2	1	1	1	0
Other Student Support		1.7	1.7	2.7	2.7	2.7	0
Custodial		20	20	20	21	21	0
Maintenance		4	4	4	4	4	0
<b>Total Non-Certified Staff</b>		<b>139.6</b>	<b>138.5</b>	<b>133.5</b>	<b>138.1</b>	<b>139.1</b>	<b>1.0</b>

<b>TOTAL CERTIFIED &amp; NON-CERTIFIED STAFF</b>						
	<b>Actual 22-23</b>	<b>Actual 23-24</b>	<b>Actual 24-25</b>	<b>Actual 25-26</b>	<b>Proposed 26-27</b>	<b>Change</b>
<b>Total Certified/Non-Certified Staff</b>	<b>384.1</b>	<b>386.7</b>	<b>384.7</b>	<b>392.3</b>	<b>394.3</b>	<b>2.0</b>

<b>NON-INSTRUCTIONAL STAFF (SUBCONTRACTED EMPLOYEES)</b>	
<b>Service</b>	<b>Provider</b>
Food Service	Chartwells
School Nurses	Town of Ledyard
Transportation	Student Transportation of America
Special Education	Bloom, Community Therapeutix, Soliant

\* Certain prior year figures have been reclassified for consistency with the current year presentation.

**SECTION VIII:  
BUDGET ORGANIZATION**

The budget projection document in this section is sorted by ORG, composed of location code and function code. Second, it is sorted by object code, identified as OBJECT. The ORG code consists of seven numbers made of two components: the first three numbers are the budget line’s location code, and the last four numbers are the budget line’s function. The OBJECT code in the database groups budget lines by a specific expense in categories including salaries, benefits, purchased services, supplies, and equipment.

For example, a general instruction (1000) instructional supply (56110) budget line at the location Gales Ferry School (202) will be identified as 2021000 56110. A math instruction (1011) teacher salary (51040) at Ledyard Middle School (205) will be identified as 2051011 51040.

Location codes are utilized to group accounts by school building (location codes 201 to 206) and also to group accounts that relate to multiple buildings by type (location codes 207 to 216).

- 2026-2027 Budget Including \$ Inc/Dec and % Inc/Dec: Excel spreadsheet showing both dollar and percentage changes over 2025-2026 budget
- Next Year Budget Comparison Report: MUNIS report reflecting proposed 2026-2027 budget

Location Code	Description	Location Code	Description
202	GALES FERRY SCHOOL (GFS)	236	TITLE III ELL
203	JULIET W. LONG SCHOOL (JWL)	237	TITLE III ELL C/O
204	GALLUP HILL SCHOOL (GHS)	238	TITLE IV
205	LEDYARD MIDDLE SCHOOL (LMS)	241	TITLE IV C/O
206	LEDYARD HIGH SCHOOL (LHS)	250	IDEA - SECT 619
207	LEDYARD AGRI-SCIENCE	251	IDEA - SECT 619 C/O
208	DISTRICT WIDE	255	IDEA - SECT 611
209	SPECIAL EDUCATION	256	IDEA - SECT 611 C/O
210	HEALTH DEPARTMENT	258	SPED EXPANSION & DEVELOP
211	PLANT & OPERATIONS	268	SPED EXCESS COST
212	TECHNOLOGY	269	ERATE
213	TRANSPORTATION	270	MAGNET SCHOOL TRANS / DODEA
216	CURRICULUM	275	LEAF GRANT
225	SCHOOL READINESS - SEV NEED	277	BEST TRAINING
230	TITLE I	278	SUPPLEMENTAL IMPACT AID
231	TITLE I C/O	280	ADULT EDUCATION
234	TITLE II	285	MEDICAID
235	TITLE II C/O / ESSER/ ARPA	290	MISCELLANEOUS GRANTS

<b>Function Code</b>	<b>Description</b>	<b>Function Code</b>	<b>Description</b>
1000	GENERAL INSTRUCTION	1300	EXTENDED DAY
1001	AGRI-SCIENCE INSTRUCTION	1400	SUMMER SCHOOL
1002	ART INSTRUCTION	1600	CURRICULUM
1003	BUSINESS EDUCATION INSTRUCTION	2120	GUIDANCE
1004	STEM INSTRUCTION	2130	HEALTH
1005	LANGUAGE ARTS INSTRUCTION	2140	PSYCHOLOGY
1006	FOREIGN LANGUAGE INSTRUCTION	2150	SPEECH & LANGUAGE
1007	KINDERGARTEN INSTRUCTION	2190	OTHER SUPPORT SERVICES
1008	HEALTH INSTRUCTION	2200	CAREER COUNSELING
1009	LIFE MANAGEMENT INSTRUCTION	2210	PROFESSIONAL DEVELOPMENT
1010	INDUSTRIAL TECH INSTRUCTION	2213	STAFF PROFESSIONAL DEVELOPMENT
1011	MATH INSTRUCTION	2220	MEDIA CENTER
1012	MUSIC INSTRUCTION	2230	INSTRUCTION RELATED TECHNOLOGY
1013	SCIENCE INSTRUCTION	2305	ADULT EDUCATION
1014	COMPUTER INSTRUCTION	2310	BOARD OF EDUCATION
1015	SOCIAL STUDIES INSTRUCTION	2320	DISTRICT ADMINISTRATIVE SERVICE
1051	READING INSTRUCTION	2400	GENERAL ADMINISTRATIVE SERVICE
1081	PHYSICAL EDUCATION	2410	DISTRICT WIDE SECRETARY LONGEV
1085	REMEDIAL READING INSTRUCTION	2500	DISTRICT COMMUNICATIONS
1086	REMEDIAL MATH INSTRUCTION	2600	OPERATION & MAINTENANCE OF PLT
1115	ACTIVITIES	2610	DIRECTORS SALARIES
1200	SPECIAL EDUCATION	2620	CUSTODIANS
1230	GEN SPED	2630	MAINTENANCE
1250	EARLY CHILDHOOD	2640	MAINTENANCE/CUST LONGEVITY
1260	LEARNING DISABILITIES	2700	TRANSPORTATION
1270	MULTI-HANDICAPPED	3200	ATHLETICS
1280	LITERACY	6110	TUITION-PUBLIC
1290	SPECIAL LEARNING	6130	TUITION-NON-PUBLIC

<b>Object Code</b>	<b>Description</b>	<b>Object Code</b>	<b>Description</b>
51010	DISTRICT ADMIN SALARIES	54320	TECHNOLOGY RELATED CLASSROOM
51020	ADMINISTRATIVE SALARIES	54400	RENTALS
51030	GUIDANCE SALARIES	54900	OTHER PURCHASED SERVICES
51040	TEACHER SALARY	55100	TRANSPORTATION
51050	MEDIA SALARIES	55110	SPECIAL ED TRANSPORTATION
51060	TECHNOLOGY SALARIES	55200	STUDENT ACCIDENT INSURANCE
51100	SECRETARY/CLERICAL SALARIES	55300	COMMUNICATIONS
51130	OVERTIME	55400	DISTRICT ADVERTISING
51140	PARAPROFESSIONAL SALARIES	55600	SPED TUITION PUBLIC
51160	CUSTODIAN SALARIES	55660	MAGNET SCHOOL TUITION
51200	OTHER SALARY	55700	SPED TUITION-NON-PUBLIC
51210	SUBSTITUTE TEACHER SALARIES	55800	TRAVEL
51300	SEASONAL HELP	55900	ADULT EDUCATION
52200	SS AND MEDICARE	56110	INSTRUCTIONAL SUPPLIES
52300	RETIREMENT	56200	HEATING OIL/PROPANE
52350	DISTRICT TUITION REIMBURSEMENT	56210	NATURAL GAS
52600	UNEMPLOYMENT COMP	56220	ELECTRICITY
52800	DISTRICT INSURANCE	56260	GASOLINE/OIL
53210	TUTORS	56400	TEXTBOOKS
53300	PROFESSIONAL/TECH SERVICES	56410	PERIODICALS
53400	OTHER PROFESS/TECH SERVICES	56420	BOOKS, MEDIA & TECHNOLOGY
53410	SPEC ED DOCTORS	56800	TESTING SUPPLIES
53440	SPEC ED OT	56890	TECHNOLOGY SUPPLIES
53460	SPEC ED PT	56900	NON-INSTRUCTIONAL SUPPLIES
53500	DISTRICT CURRICULUM DEVELOP	57300	NEW EQUIPMENT
53740	TECH RELATED CLASS SUPP	57310	REPLACEMENT EQUIPMENT
54100	WATER & SEWER	57350	BUSINESS OFFICE SOFTWARE
54210	DISPOSAL SERVICE	58100	DUES & FEES
54300	REPAIRS & MAINTENANCE	58120	PROJECT O DUES & FEES
54310	EQUIPMENT MAINTENANCE		

**FY2026-2027 BUDGET**

Line#	Org	Object Code	Account Description	Details	2025-2026	2026-2027	Variance \$	Var %
1								
2			<b>Gales Ferry School (GFS) Location: 202</b>					
3	2021000	51040	TEACHER SALARY	4.00 FTE Kindergarten Teacher	\$1,074,006.00	\$1,129,903.00	\$55,897.00	5.20%
4				4.00 FTE First Grade Teacher				
5				4.00 FTE Second Grade Teacher				
6				0.50 FTE Literacy Instructional Coach				
7				0.17 FTE Literacy Coordinator				
8				0.25 FTE Math Instructional Coach				
9				0.17 FTE Mathematics Coordinator				
10				0.17 FTE MTSS Coordinator				
11	2021000	51140	PARAPROFESSIONAL SALARIES	3.20 FTE Paraprofessional	\$78,674.00	\$78,967.00	\$293.00	0.37%
12	2021000	56110	INSTRUCTIONAL SUPPLIES		\$15,150.00	\$15,150.00	\$0.00	0.00%
13	2021000	56890	TECHNOLOGY SUPPLIES		\$6,000.00	\$6,000.00	\$0.00	0.00%
14	2021000	57310	REPLACEMENT EQUIPMENT		\$475.00	\$475.00	\$0.00	0.00%
15	2021002	51040	TEACHER SALARY-ART INSTR	0.50 FTE Art Teacher	\$49,856.00	\$51,351.00	\$1,495.00	3.00%
16	2021002	56110	INSTR SUPPLIES-ART INSTR		\$1,800.00	\$1,800.00	\$0.00	0.00%
17	2021004	51040	TEACHER SALARY-STEM INSTR	0.50 FTE STEM Teacher	\$43,413.00	\$46,077.00	\$2,664.00	6.14%
18	2021004	56110	INSTR SUPPLIES-STEM INSTR		\$1,125.00	\$1,125.00	\$0.00	0.00%
19	2021005	56110	INSTR SUPPLIES-LA INSTR		\$1,525.00	\$1,525.00	\$0.00	0.00%
20	2021007	56110	INSTR SUPPLIES-KG INSTR		\$750.00	\$750.00	\$0.00	0.00%
21	2021011	56110	INSTR SUPPLIES-MATH INSTR		\$675.00	\$675.00	\$0.00	0.00%
22	2021012	51040	TEACHER SALARY-MUSIC INST	1.00 FTE Music Teacher	\$76,509.00	\$81,202.00	\$4,693.00	6.13%
23	2021012	54300	REPAIRS & MAINT-MUSIC INST		\$500.00	\$500.00	\$0.00	0.00%
24	2021012	56110	INSTR SUPPLIES-MUSIC INST		\$1,100.00	\$1,100.00	\$0.00	0.00%
25	2021013	56110	INSTR SUPPLIES-SCI INSTR		\$1,100.00	\$1,100.00	\$0.00	0.00%
26	2021051	56110	INSTR SUPPLIES-READ INSTR		\$4,000.00	\$4,000.00	\$0.00	0.00%
27	2021081	51040	TEACHER SALARY-PHYS ED	0.50 FTE Physical Education Teacher	\$39,902.00	\$42,349.00	\$2,447.00	6.13%
28	2021081	56110	INSTR SUPPLIES-PHYS ED		\$1,350.00	\$1,350.00	\$0.00	0.00%
29	2021085	51040	TEACHER SALARY-REM READ	0.50 FTE Literacy Interventionist	\$52,279.00	\$53,848.00	\$1,569.00	3.00%
30	2021085	51140	PARAPROFESSIONAL SALARIES	1.60 FTE Paraprofessional	\$38,703.00	\$39,384.00	\$681.00	1.76%
31	2021085	51200	OTHER SALARY	0.50 FTE Tutor	\$12,600.00	\$12,978.00	\$378.00	3.00%
32	2021085	56110	INSTR SUPPLIES-REMED INST		\$950.00	\$950.00	\$0.00	0.00%
33	2021086	51040	TEACHER SALARY-REM MATH	1.00 FTE Math Interventionist	\$94,467.00	\$96,702.00	\$2,235.00	2.37%
34	2021115	51040	TEACHER SALARY-EXTRA CUR		\$1,625.00	\$1,650.00	\$25.00	1.54%
35	2021115	56900	OTHER SUPPLIES-EXTRA CURR		\$1,625.00	\$1,625.00	\$0.00	0.00%
36	2021200	51140	PARAPROFESSIONAL SALARIES	5.60 FTE Paraprofessional	\$136,552.00	\$137,135.00	\$583.00	0.43%
37	2021200	56900	SUPPLIES SPED		\$500.00	\$500.00	\$0.00	0.00%
38	2021260	56110	INSTR SUPPLIES-LRN DISAB		\$1,800.00	\$1,800.00	\$0.00	0.00%
39	2022140	56110	INSTR SUPPLIES-PSYCHOLOGY		\$250.00	\$250.00	\$0.00	0.00%
40	2022140	56800	TESTING SUPPLIES-PSYCHOLOGY		\$125.00	\$125.00	\$0.00	0.00%
41	2022150	56110	INSTR SUPPLIES-SPCH LANG		\$900.00	\$900.00	\$0.00	0.00%
42	2022150	56800	TESTING SUPPLIES-SPCH LANG		\$325.00	\$325.00	\$0.00	0.00%
43	2022210	53300	PROF/TECH SERVICES-PROF DEV		\$3,000.00	\$3,000.00	\$0.00	0.00%
44	2022220	51050	MEDIA SALARIES-MEDIA CTR	0.50 FTE Media Specialist	\$39,902.00	\$42,349.00	\$2,447.00	6.13%
45	2022220	51140	PARA SALARIES-MEDIA CTR	0.80 FTE Paraprofessional	\$19,661.00	\$20,056.00	\$395.00	2.01%
46	2022220	56110	INSTR SUPPLIES-MEDIA CTR		\$2,700.00	\$2,700.00	\$0.00	0.00%
47	2022220	56900	OTHER SUPPLIES-MEDIA CTR		\$400.00	\$400.00	\$0.00	0.00%
48	2022230	56890	TECHNOLOGY SUPPLIES-INSTR TECH		\$1,000.00	\$1,000.00	\$0.00	0.00%
49	2022400	51020	ADMIN SALARIES-GEN ADM	0.50 FTE Principal	\$150,875.00	\$157,786.00	\$6,911.00	4.58%
50				0.50 FTE Asst Principal				
51	2022400	51100	SEC/CLERICAL SALARIES-GEN ADM	1.50 FTE School Clerical	\$60,591.00	\$61,075.00	\$484.00	0.80%
52	2022400	55300	COMMUNICATIONS-GEN ADM		\$875.00	\$875.00	\$0.00	0.00%
53	2022400	56900	OTHER SUPPLIES-GEN ADM		\$650.00	\$650.00	\$0.00	0.00%
54								
55			<b>Total Gales Ferry School (GFS) Location: 202</b>		<b>\$2,020,265.00</b>	<b>\$2,103,462.00</b>	<b>\$83,197.00</b>	<b>4.12%</b>

FY2026-2027 BUDGET

Line#	Org	Object Code	Account Description	Details	2025-2026	2026-2027	Variance \$	Var %
56								
57			<b>Juliet W Long School (JWL) Location: 203</b>					
58	2031000	51040	TEACHER SALARY	4.00 FTE Third Grade Teacher	\$979,767.00	\$1,014,738.00	\$34,971.00	3.57%
59				4.00 FTE Fourth Grade Teacher				
60				4.00 FTE Fifth Grade Teacher				
61				0.50 FTE Literacy Instructional Coach				
62				0.17 FTE Literacy Coordinator				
63				0.25 FTE Math Instructional Coach				
64				0.17 FTE Mathematics Coordinator				
65				0.17 FTE MTSS Coordinator				
66	2031000	56110	INSTRUCTIONAL SUPPLIES		\$18,900.00	\$18,900.00	\$0.00	0.00%
67	2031000	56890	TECHNOLOGY SUPPLIES		\$6,000.00	\$6,000.00	\$0.00	0.00%
68	2031000	57310	REPLACEMENT EQUIPMENT		\$475.00	\$475.00	\$0.00	0.00%
69	2031002	51040	TEACHER SALARY-ART INSTR	0.50 FTE Art Teacher	\$49,856.00	\$51,351.00	\$1,495.00	3.00%
70	2031002	56110	INSTR SUPPLIES-ART INSTR		\$2,200.00	\$2,200.00	\$0.00	0.00%
71	2031004	51040	TEACHER SALARY-STEM INSTR	0.50 FTE STEM Teacher	\$43,413.00	\$46,077.00	\$2,664.00	6.14%
72	2031004	56110	INSTR SUPPLIES-STEM INSTR		\$1,125.00	\$1,125.00	\$0.00	0.00%
73	2031005	56110	INSTR SUPPLIES-LA INSTR		\$1,525.00	\$1,525.00	\$0.00	0.00%
74	2031011	56110	INSTR SUPPLIES-MATH INSTR		\$500.00	\$500.00	\$0.00	0.00%
75	2031012	51040	TEACHER SALARY-MUSIC INST	0.50 FTE Music Teacher	\$27,051.00	\$28,582.00	\$1,531.00	5.66%
76	2031012	54300	REPAIRS & MAIN-MUSIC INST		\$500.00	\$500.00	\$0.00	0.00%
77	2031012	56110	INSTR SUPPLIES-MUSIC INST		\$1,450.00	\$1,450.00	\$0.00	0.00%
78	2031013	56110	INSTR SUPPLIES-SCI INSTR		\$1,100.00	\$1,100.00	\$0.00	0.00%
79	2031015	56110	INSTR SUPPLIES-SS INST		\$1,700.00	\$1,700.00	\$0.00	0.00%
80	2031051	56110	INSTR SUPPLIES-READ INSTR		\$2,000.00	\$2,000.00	\$0.00	0.00%
81	2031081	51040	TEACHER SALARY-PHYS ED	0.50 FTE Physical Education Teacher	\$39,902.00	\$42,349.00	\$2,447.00	6.13%
82	2031081	56110	INSTR SUPPLIES-PHYS ED		\$750.00	\$750.00	\$0.00	0.00%
83	2031085	51040	TEACHER SALARY-REM READ	1.50 FTE Literacy Interventionist	\$133,763.00	\$140,106.00	\$6,343.00	4.74%
84	2031085	51200	OTHER SALARY	0.50 FTE Tutor	\$12,600.00	\$12,978.00	\$378.00	3.00%
85	2031085	56110	INSTR SUPPLIES-REMEDIATION		\$950.00	\$950.00	\$0.00	0.00%
86	2031086	51040	TEACHER SALARY-REM MATH	1.50 FTE Math Interventionist	\$112,965.00	\$120,227.00	\$7,262.00	6.43%
87	2031115	51040	TEACHER SALARY-EXTRA CUR		\$1,625.00	\$1,650.00	\$25.00	1.54%
88	2031115	56900	OTHER SUPPLIES-EXTRA CURR		\$1,625.00	\$1,625.00	\$0.00	0.00%
89	2031200	51140	PARAPROFESSIONAL SALARIES	5.60 FTE Paraprofessional	\$144,889.00	\$145,163.00	\$274.00	0.19%
90	2031200	56900	SUPPLIES SPED		\$500.00	\$500.00	\$0.00	0.00%
91	2031260	56110	INSTR SUPPLIES-LRN DISAB		\$1,800.00	\$1,800.00	\$0.00	0.00%
92	2032140	56110	INSTRUCTIONAL SUPPLIES		\$250.00	\$250.00	\$0.00	0.00%
93	2032140	56800	TESTING SUPPLIES		\$125.00	\$125.00	\$0.00	0.00%
94	2032150	56110	INSTR SUPPLIES-SPCH LANG		\$400.00	\$400.00	\$0.00	0.00%
95	2032150	56800	TESTING SUPPLIES-SPCH LANG		\$325.00	\$325.00	\$0.00	0.00%
96	2032210	53300	PROF/TECH SERVICES-PROF DEV		\$3,000.00	\$3,000.00	\$0.00	0.00%
97	2032220	51050	MEDIA SALARIES-MEDIA CTR	0.50 FTE Media Specialist	\$39,902.00	\$42,349.00	\$2,447.00	6.13%
98	2032220	56110	INSTR SUPPLIES-MEDIA CTR		\$2,700.00	\$2,700.00	\$0.00	0.00%
99	2032220	56900	NON INSTRUCTIONAL SUPPLIES		\$400.00	\$400.00	\$0.00	0.00%
100	2032230	56890	TECHNOLOGY SUPPLIES		\$1,000.00	\$1,000.00	\$0.00	0.00%
101	2032400	51020	ADMIN SALARIES-GEN ADM	0.50 FTE Principal	\$150,875.00	\$157,786.00	\$6,911.00	4.58%
102				0.50 FTE Asst Principal				
103	2032400	51100	SEC/CLERICAL SALARIES-GEN ADM	1.00 FTE School Clerical	\$57,138.00	\$58,844.00	\$1,706.00	2.99%
104	2032400	55300	COMMUNICATIONS-GEN ADM		\$650.00	\$650.00	\$0.00	0.00%
105	2032400	56900	OTHER SUPPLIES-GEN ADM		\$650.00	\$650.00	\$0.00	0.00%
106								
107			<b>Total Juliet W Long School (JWL) Location: 203</b>		<b>\$1,846,346.00</b>	<b>\$1,914,800.00</b>	<b>\$68,454.00</b>	<b>3.71%</b>

**FY2026-2027 BUDGET**

Line#	Org	Object Code	Account Description	Details	2025-2026	2026-2027	Variance \$	Var %
108								
109			<b>Gallup Hill School (GHS) Location: 204</b>					
110	2041000	51040	TEACHER SALARY	5.00 FTE Kindergarten Teacher	\$2,595,113.00	\$2,703,075.00	\$107,962.00	4.16%
111				5.00 FTE First Grade Teacher				
112				5.00 FTE Second Grade Teacher				
113				4.00 FTE Third Grade Teacher				
114				4.00 FTE Fourth Grade Teacher				
115				4.00 FTE Fifth Grade Teacher				
116				1.00 FTE Literacy Instructional Coach				
117				0.33 FTE Literacy Coordinator				
118				0.50 FTE Math Instructional Coach				
119				0.33 FTE Mathematics Coordinator				
120				0.32 FTE MTSS Coordinator				
121	2041000	51140	PARA SALARIES-GEN INSTR	4.00 FTE Paraprofessional	\$96,090.00	\$96,470.00	\$380.00	0.40%
122	2041000	56110	INSTR SUPPLIES-GEN INSTR		\$38,795.00	\$38,795.00	\$0.00	0.00%
123	2041000	56890	TECHNOLOGY SUPPLIES-GEN INSTR		\$12,000.00	\$12,000.00	\$0.00	0.00%
124	2041000	57310	REPLACEMENT EQUIPMENT		\$4,500.00	\$4,500.00	\$0.00	0.00%
125	2041002	51040	TEACHER SALARY-ART INSTR	1.00 FTE Art Teacher	\$67,416.00	\$71,551.00	\$4,135.00	6.13%
126	2041002	56110	INSTR SUPPLIES-ART INSTR		\$4,200.00	\$4,200.00	\$0.00	0.00%
127	2041004	51040	TEACHER SALARY-STEM INSTR	1.00 FTE STEM Teacher	\$70,320.00	\$74,633.00	\$4,313.00	6.13%
128	2041004	56110	INSTR SUPPLIES-STEM INSTR		\$2,250.00	\$2,250.00	\$0.00	0.00%
129	2041005	56110	INSTR SUPPLIES-LA INSTR		\$3,660.00	\$3,660.00	\$0.00	0.00%
130	2041007	56110	INSTR SUPPLIES-KG INSTR		\$3,110.00	\$3,110.00	\$0.00	0.00%
131	2041011	56110	INSTR SUPPLIES-MATH INSTR		\$2,495.00	\$2,495.00	\$0.00	0.00%
132	2041012	51040	TEACHER SALARY-MUSIC INST	1.50 FTE Music Teacher	\$83,231.00	\$87,940.00	\$4,709.00	5.66%
133	2041012	54300	REPAIRS & MAINT-MUSIC INST		\$850.00	\$850.00	\$0.00	0.00%
134	2041012	56110	INSTR SUPPLIES-MUSIC INST		\$3,650.00	\$3,650.00	\$0.00	0.00%
135	2041013	56110	INSTR SUPPLIES-SCI INSTR		\$2,000.00	\$2,000.00	\$0.00	0.00%
136	2041015	56110	INSTR SUPPLIES-SS INST		\$4,500.00	\$4,500.00	\$0.00	0.00%
137	2041051	56110	INSTR SUPPLIES-READ INSTR		\$8,600.00	\$8,600.00	\$0.00	0.00%
138	2041081	51040	TEACHER SALARY-PHYS ED	1.00 FTE Physical Education Teacher	\$76,509.00	\$81,201.00	\$4,692.00	6.13%
139	2041081	56110	INSTR SUPPLIES-PHYS ED		\$3,600.00	\$3,600.00	\$0.00	0.00%
140	2041085	51040	TEACHER SALARY-REM READ	5.00 FTE Literacy Interventionist	\$453,468.00	\$468,803.00	\$15,335.00	3.38%
141	2041085	56110	INSTR SUPPLIES-REMEDIATION		\$2,350.00	\$2,350.00	\$0.00	0.00%
142	2041086	51040	TEACHER SALARY-REM MATH	2.50 FTE Math Interventionist	\$160,502.00	\$163,956.00	\$3,454.00	2.15%
143	2041115	51040	TEACHER SALARY-EXTRA CUR		\$3,250.00	\$3,300.00	\$50.00	1.54%
144	2041115	56900	OTHER SUPPLIES-EXTRA CURR		\$3,250.00	\$3,250.00	\$0.00	0.00%
145	2041200	51140	PARAPROFESSIONAL SALARIES	12.00 FTE Paraprofessional	\$302,651.00	\$304,064.00	\$1,413.00	0.47%
146	2041200	56900	SUPPLIES SPED		\$1,700.00	\$1,700.00	\$0.00	0.00%
147	2041250	51140	PARAPROFESSIONAL SALARIES	5.60 FTE Paraprofessional	\$95,623.00	\$96,001.00	\$378.00	0.40%
148	2041260	56110	INSTR SUPPLIES-LRN DISAB		\$4,600.00	\$4,600.00	\$0.00	0.00%
149	2042140	56110	INSTR SUPPLIES-PSYCHOLOGY		\$600.00	\$600.00	\$0.00	0.00%
150	2042140	56800	TESTING SUPPLIES-PSYCHOLOGY		\$800.00	\$800.00	\$0.00	0.00%
151	2042150	56110	INSTR SUPPLIES-SPCH LANG		\$1,000.00	\$1,000.00	\$0.00	0.00%
152	2042150	56800	TESTING SUPPLIES-SPCH LANG		\$700.00	\$700.00	\$0.00	0.00%
153	2042210	53300	PROF/TECH SERVICES-PROF DEV		\$14,350.00	\$14,350.00	\$0.00	0.00%
154	2042220	51050	MEDIA SALARIES-MEDIA CTR	1.00 FTE Media Specialist	\$104,558.00	\$107,695.00	\$3,137.00	3.00%
155	2042220	51140	PARA SALARIES-MEDIA CTR	0.80 FTE Paraprofessional	\$19,201.00	\$19,589.00	\$388.00	2.02%
156	2042220	56110	INSTR SUPPLIES-MEDIA CTR		\$8,850.00	\$8,850.00	\$0.00	0.00%
157	2042220	56900	OTHER SUPPLIES-MEDIA CTR		\$550.00	\$550.00	\$0.00	0.00%
158	2042230	56890	TECHNOLOGY SUPPLIES		\$2,000.00	\$2,000.00	\$0.00	0.00%
159	2042400	51020	ADMIN SALARIES-GEN ADM	1.00 FTE Principal	\$310,914.00	\$320,152.00	\$9,238.00	2.97%
160				1.00 FTE Asst Principal				
161	2042400	51100	SEC/CLERICAL SALARIES-GEN ADM	2.50 FTE School Clerical	\$121,250.00	\$124,563.00	\$3,313.00	2.73%
162	2042400	55300	COMMUNICATIONS-GEN ADM		\$1,000.00	\$1,000.00	\$0.00	0.00%
163	2042400	56900	OTHER SUPPLIES-GEN ADM		\$2,300.00	\$2,300.00	\$0.00	0.00%
164	2042700	51140	PARA SALARIES-TRANSP	0.20 FTE Paraprofessional	\$6,043.00	\$6,217.00	\$174.00	2.88%
165								
166			<b>Total Gallup Hill School (GHS) Location: 204</b>		<b>\$4,704,399.00</b>	<b>\$4,867,470.00</b>	<b>\$163,071.00</b>	<b>3.47%</b>

**FY2026-2027 BUDGET**

Line#	Org	Object Code	Account Description	Details	2025-2026	2026-2027	Variance \$	Var %
167								
168			<b>Ledyard Middle School (LMS) Location: 205</b>					
169	2051000	56110	INSTRUCTIONAL SUPPLIES		\$26,582.00	\$26,582.00	\$0.00	0.00%
170	2051000	56890	TECHNOLOGY SUPPLIES		\$2,500.00	\$2,500.00	\$0.00	0.00%
171	2051002	51040	TEACHER SALARY-ART INSTR	2.00 FTE Art Teacher	\$160,288.00	\$167,207.00	\$6,919.00	4.32%
172	2051002	56110	INSTR SUPPLIES-ART INSTR		\$4,900.00	\$4,900.00	\$0.00	0.00%
173	2051005	51040	TEACHER SALARY-LA INSTR	4.00 FTE Language Arts Teacher	\$477,338.00	\$494,264.00	\$16,926.00	3.55%
174				1.00 FTE Literacy Interventionist				
175				0.33 FTE Literacy Coordinator				
176				0.17 FTE MTSS Coordinator				
177	2051005	56110	INSTR SUPPLIES-LA INSTR		\$7,400.00	\$7,400.00	\$0.00	0.00%
178	2051006	51040	TEACHER SALARY-FLANG INST	2.00 FTE World Language Teacher	\$170,031.00	\$177,635.00	\$7,604.00	4.47%
179	2051006	56110	INSTR SUPPLIES-FLANG INST		\$1,600.00	\$1,600.00	\$0.00	0.00%
180	2051008	51040	TEACHER SALARY-HLTH INSTR	1.00 FTE Health Teacher	\$99,711.00	\$102,702.00	\$2,991.00	3.00%
181	2051008	56110	INSTR SUPPLIES-HLTH INSTR		\$1,150.00	\$1,150.00	\$0.00	0.00%
182	2051009	51040	TEACHER SALARY-LIFE INSTR	1.00 FTE Family/Consumer Sci Teacher	\$99,711.00	\$102,702.00	\$2,991.00	3.00%
183	2051009	56110	INSTR SUPPLIES-LIFE INSTR		\$2,000.00	\$2,000.00	\$0.00	0.00%
184	2051010	51040	TEACHER SALARY-INDUS INST	1.00 FTE Tech Ed/Computer Teacher	\$99,711.00	\$103,002.00	\$3,291.00	3.30%
185	2051010	56110	INSTR SUPPLIES-INDUS INST		\$3,000.00	\$3,000.00	\$0.00	0.00%
186	2051011	51040	TEACHER SALARY-MATH INSTR	5.00 FTE Mathematics Teacher	\$467,056.00	\$487,829.00	\$20,773.00	4.45%
187				1.00 FTE Math Interventionist				
188				0.33 FTE Mathematics Coordinator				
189				0.17 FTE MTSS Coordinator				
190	2051011	56110	INSTR SUPPLIES-MATH INSTR		\$1,200.00	\$1,200.00	\$0.00	0.00%
191	2051012	51040	TEACHER SALARY-MUSIC INST	2.00 FTE Music Teacher	\$140,192.00	\$148,790.00	\$8,598.00	6.13%
192	2051012	54300	REPAIRS & MAINT-MUSIC INST		\$1,400.00	\$1,400.00	\$0.00	0.00%
193	2051012	56110	INSTR SUPPLIES-MUSIC INST		\$2,350.00	\$2,350.00	\$0.00	0.00%
194	2051012	57310	REPL EQUIPMENT-MUSIC INST		\$3,708.00	\$3,708.00	\$0.00	0.00%
195	2051012	58100	DUES & FEES-MUSIC INST		\$455.00	\$455.00	\$0.00	0.00%
196	2051013	51040	TEACHER SALARY-SCI INSTR	6.00 FTE Science Teacher	\$490,694.00	\$511,639.00	\$20,945.00	4.27%
197	2051013	56110	INSTR SUPPLIES-SCI INSTR		\$10,000.00	\$10,000.00	\$0.00	0.00%
198	2051013	58120	PROJECT DUES & FEES-SCI INSTR		\$8,500.00	\$8,500.00	\$0.00	0.00%
199	2051014	56890	TECHNOLOGY SUPPLIES-COMP INSTR		\$2,500.00	\$2,500.00	\$0.00	0.00%
200	2051015	51040	TEACHER SALARY-SS INST	5.00 FTE Social Studies Teacher	\$453,173.00	\$471,016.00	\$17,843.00	3.94%
201	2051015	56110	INSTR SUPPLIES-SS INST		\$3,750.00	\$3,750.00	\$0.00	0.00%
202	2051051	51040	TEACHER SALARY-READ INSTR	1.00 FTE Language Arts Teacher	\$66,180.00	\$69,358.00	\$3,178.00	5.66%
203	2051051	56110	INSTR SUPPLIES-READ INSTR		\$2,900.00	\$2,900.00	\$0.00	0.00%
204	2051081	51040	TEACHER SALARY-PHYS ED	3.00 FTE Physical Education Teacher	\$230,461.00	\$244,594.00	\$14,133.00	6.13%
205	2051081	56110	INSTR SUPPLIES-PHYS ED		\$2,100.00	\$2,100.00	\$0.00	0.00%
206	2051115	51040	TEACHER SALARY-EXTRA CUR		\$26,152.00	\$31,044.00	\$4,892.00	18.71%
207	2051115	55100	TRANSPORTATION-EXTRA CUR		\$2,950.00	\$2,950.00	\$0.00	0.00%
208	2051115	56900	OTHER SUPPLIES-EXTRA CUR		\$2,150.00	\$2,150.00	\$0.00	0.00%
209	2051200	51140	PARAPROFESSIONAL SALARIES	11.20 FTE Paraprofessional	\$264,416.00	\$265,638.00	\$1,222.00	0.46%
210	2051200	56110	INSTR SUPPLIES-SPED		\$2,900.00	\$2,900.00	\$0.00	0.00%
211	2051200	56800	TESTING SUPPLIES		\$300.00	\$300.00	\$0.00	0.00%
212	2051200	56900	SUPPLIES SPED		\$2,000.00	\$2,000.00	\$0.00	0.00%
213	2052120	51030	GUIDANCE SALARIES-GUIDANCE	3.00 FTE Guidance/School Counselor	\$265,928.00	\$278,361.00	\$12,433.00	4.68%
214	2052120	56110	INSTR SUPPLIES-GUIDANCE		\$650.00	\$650.00	\$0.00	0.00%
215	2052140	56110	INSTR SUPPLIES-PSYCHOLOGY		\$350.00	\$350.00	\$0.00	0.00%
216	2052150	56110	INSTR SUPPLIES-SPCH LANG		\$750.00	\$750.00	\$0.00	0.00%
217	2052210	53300	PROF/TECH SERVICES-PROF DEV		\$3,350.00	\$3,350.00	\$0.00	0.00%
218	2052220	51050	MEDIA SALARIES-MEDIA CTR	1.00 FTE Media Specialist	\$84,711.00	\$79,691.00	-\$5,020.00	-5.93%
219	2052220	56110	INSTR SUPPLIES-MEDIA CTR		\$9,650.00	\$9,650.00	\$0.00	0.00%
220	2052400	51020	ADMIN SALARIES-GEN ADM	1.00 FTE Principal	\$329,816.00	\$339,621.00	\$9,805.00	2.97%
221				1.00 FTE Asst Principal				
222	2052400	51100	SEC/CLERICAL SALARIES-GEN ADM	2.50 School Clerical	\$104,775.00	\$115,297.00	\$10,522.00	10.04%
223	2052400	55300	COMMUNICATIONS-GEN ADM		\$5,950.00	\$5,950.00	\$0.00	0.00%
224	2052400	56900	OTHER SUPPLIES-GEN ADM		\$7,000.00	\$7,000.00	\$0.00	0.00%
225	2052400	58100	DUES & FEES-GEN ADM		\$1,200.00	\$1,200.00	\$0.00	0.00%
226	2053200	51040	TEACHER SALARY-ATHLETICS		\$35,394.00	\$35,925.00	\$531.00	1.50%
227	2053200	53400	OTHER PROF/TECH SVCS-ATHLETICS		\$4,800.00	\$4,800.00	\$0.00	0.00%
228	2053200	55100	TRANSPORTATION-ATHLETICS		\$6,380.00	\$6,380.00	\$0.00	0.00%
229	2053200	56900	OTHER SUPPLIES-ATHLETICS		\$14,000.00	\$4,000.00	-\$10,000.00	-71.43%
230								
231			<b>Total Ledyard Middle School (LMS) Location: 205</b>		<b>\$4,208,113.00</b>	<b>\$4,358,690.00</b>	<b>\$150,577.00</b>	<b>3.58%</b>

FY2026-2027 BUDGET

Line#	Org	Object Code	Account Description	Details	2025-2026	2026-2027	Variance \$	Var %
232								
233			<b>Ledyard High School (LHS) Location: 206</b>					
234	2061000	56110	INSTR SUPPLIES-GEN INSTR		\$10,994.00	\$10,994.00	\$0.00	0.00%
235	2061002	51040	TEACHER SALARY-ART INSTR	2.00 FTE Art Teacher	\$179,922.00	\$188,155.00	\$8,233.00	4.58%
236	2061002	56110	INSTR SUPPLIES-ART INSTR		\$11,200.00	\$12,000.00	\$800.00	7.14%
237	2061003	51040	TEACHER SALARY-BUS INSTR	1.00 FTE Business Teacher	\$99,316.00	\$107,695.00	\$8,379.00	8.44%
238	2061003	56110	INSTR SUPPLIES-BUS INSTR		\$2,106.00	\$2,106.00	\$0.00	0.00%
239	2061005	51040	TEACHER SALARY-LA INSTR	7.00 FTE Language Arts Teacher	\$621,488.00	\$653,009.00	\$31,521.00	5.07%
240	2061005	56110	INSTR SUPPLIES-LA INSTR		\$1,000.00	\$1,000.00	\$0.00	0.00%
241	2061005	58100	DUES & FEES-LA INSTR		\$500.00	\$500.00	\$0.00	0.00%
242	2061006	51040	TEACHER SALARY-FLANG INST	5.00 FTE World Language Teacher	\$443,912.00	\$467,106.00	\$23,194.00	5.22%
243	2061006	56110	INSTR SUPPLIES-FLANG INST		\$800.00	\$800.00	\$0.00	0.00%
244	2061006	58100	DUES & FEES-FLANG INST		\$200.00	\$200.00	\$0.00	0.00%
245	2061008	51040	TEACHER SALARY-HLTH INSTR	2.00 FTE Health Teacher	\$193,541.00	\$202,168.00	\$8,627.00	4.46%
246	2061008	56110	INSTR SUPPLIES-HLTH INSTR		\$900.00	\$900.00	\$0.00	0.00%
247	2061009	51040	TEACHER SALARY-LIFE INSTR	1.00 FTE Family/Consumer Sci Teacher	\$99,711.00	\$102,702.00	\$2,991.00	3.00%
248	2061009	56110	INSTR SUPPLIES-LIFE INSTR		\$8,500.00	\$9,000.00	\$500.00	5.88%
249	2061010	51040	TEACHER SALARY-INDUS INST	3.00 FTE Tech Ed/Computer Teacher	\$270,617.00	\$280,537.00	\$9,920.00	3.67%
250	2061010	54300	REPAIRS & MAINT-INDUS INST		\$1,000.00	\$1,000.00	\$0.00	0.00%
251	2061010	54400	RENTALS-INDUS INST		\$1,200.00	\$1,200.00	\$0.00	0.00%
252	2061010	56110	INSTR SUPPLIES-INDUS INST		\$24,500.00	\$24,500.00	\$0.00	0.00%
253	2061011	51040	TEACHER SALARY-MATH INSTR	7.00 FTE Mathematics Teacher	\$603,065.00	\$608,284.00	\$5,219.00	0.87%
254	2061011	56110	INSTR SUPPLIES-MATH INSTR		\$1,500.00	\$1,500.00	\$0.00	0.00%
255	2061011	58100	DUES & FEES-MATH INSTR		\$100.00	\$100.00	\$0.00	0.00%
256	2061012	51040	TEACHER SALARY-MUSIC INST	2.00 FTE Music Teacher	\$179,922.00	\$188,155.00	\$8,233.00	4.58%
257	2061012	53400	OTR PROF/TECH SVCS-MUSIC INST		\$5,000.00	\$5,000.00	\$0.00	0.00%
258	2061012	54300	REPAIRS & MAINT-MUSIC INST		\$1,500.00	\$1,500.00	\$0.00	0.00%
259	2061012	56110	INSTR SUPPLIES-MUSIC INST		\$4,600.00	\$4,600.00	\$0.00	0.00%
260	2061012	57310	REPL EQUIPMENT-MUSIC INST		\$17,957.00	\$17,957.00	\$0.00	0.00%
261	2061013	51040	TEACHER SALARY-SCI INSTR	8.67 FTE Science Teacher	\$837,212.00	\$868,754.00	\$31,542.00	3.77%
262	2061013	56110	INSTR SUPPLIES-SCI INSTR		\$16,000.00	\$16,000.00	\$0.00	0.00%
263	2061013	57310	REPL EQUIPMENT-SCI INSTR		\$3,600.00	\$3,600.00	\$0.00	0.00%
264	2061013	58120	PROJECT DUES & FEES-SCI INSTR		\$28,319.00	\$28,319.00	\$0.00	0.00%
265	2061014	56890	TECHNOLOGY SUPPLIES		\$5,500.00	\$5,500.00	\$0.00	0.00%
266	2061015	51040	TEACHER SALARY-SS INST	7.00 FTE Social Studies Teacher	\$687,776.00	\$710,610.00	\$22,834.00	3.32%
267	2061015	56110	INSTR SUPPLIES-SS INST		\$1,000.00	\$1,000.00	\$0.00	0.00%
268	2061081	51040	TEACHER SALARY-PHYS ED	3.00 FTE Physical Education Teacher	\$278,553.00	\$289,235.00	\$10,682.00	3.83%
269	2061081	56110	INSTR SUPPLIES-PHYS ED		\$6,000.00	\$6,000.00	\$0.00	0.00%
270	2061115	51040	TEACHER SALARY-EXTRA CUR		\$85,805.00	\$99,272.00	\$13,467.00	15.69%
271	2061115	55100	TRANSPORTATION-EXTRA CUR		\$7,500.00	\$7,500.00	\$0.00	0.00%
272	2061200	51140	PARAPROFESSIONAL SALARIES	5.60 FTE Paraprofessional	\$120,243.00	\$120,744.00	\$501.00	0.42%
273	2061200	56900	SUPPLIES SPED		\$3,200.00	\$3,200.00	\$0.00	0.00%
274	2061300	53210	TUTORS-EXT DAY		\$4,500.00	\$4,500.00	\$0.00	0.00%
275	2062120	51030	GUIDANCE SALARIES-GUIDANCE	4.50 FTE Guidance/School Counselor	\$466,971.00	\$486,923.00	\$19,952.00	4.27%
276	2062120	55300	COMMUNICATIONS-GUIDANCE		\$4,000.00	\$4,000.00	\$0.00	0.00%
277	2062120	56900	OTHER SUPPLIES-GUIDANCE		\$2,000.00	\$2,000.00	\$0.00	0.00%
278	2062140	56110	INSTR SUPPLIES-PSYCHOLOGY		\$2,100.00	\$2,100.00	\$0.00	0.00%
279	2062140	56900	NON INSTRUCTIONAL SUPPLIES		\$5,250.00	\$5,250.00	\$0.00	0.00%
280	2062200	51200	OTHER SALARY-SCH CARER	0.70 FTE Other Student Support	\$40,505.00	\$41,720.00	\$1,215.00	3.00%
281	2062210	53300	PROF/TECH SERVICES-PROF DEV		\$3,500.00	\$8,500.00	\$5,000.00	142.86%
282	2062220	51050	MEDIA SALARIES-MEDIA CTR	1.00 FTE Media Specialist	\$104,558.00	\$107,995.00	\$3,437.00	3.29%
283	2062220	51140	PARA SALARIES-MEDIA CTR	0.80 FTE Paraprofessional	\$22,128.00	\$22,560.00	\$432.00	1.95%
284	2062220	56110	INSTR SUPPLIES-MEDIA CTR		\$25,950.00	\$25,950.00	\$0.00	0.00%
285	2062220	57300	NEW EQUIPMENT-MEDIA CTR		\$1,100.00	\$1,100.00	\$0.00	0.00%
286	2062220	58100	DUES & FEES-MEDIA CTR		\$250.00	\$250.00	\$0.00	0.00%
287	2062400	51020	ADMIN SALARIES-GEN ADM	1.00 FTE Principal	\$515,330.00	\$531,656.00	\$16,326.00	3.17%
288				2.00 FTE Asst Principal				
289	2062400	51100	SEC/CLERICAL SALARIES-GEN ADM	4.50 FTE School Clerical	\$239,115.00	\$246,686.00	\$7,571.00	3.17%
290	2062400	51140	PARA SALARIES-GEN ADM	3.60 FTE Paraprofessional	\$109,010.00	\$111,055.00	\$2,045.00	1.88%

**FY2026-2027 BUDGET**

Line#	Org	Object Code	Account Description	Details	2025-2026	2026-2027	Variance \$	Var %
291	2062400	53400	OTR PROFESS/TECH SVCS-GEN ADM		\$7,375.00	\$7,375.00	\$0.00	0.00%
292	2062400	55300	COMMUNICATIONS-GEN ADM		\$13,200.00	\$13,200.00	\$0.00	0.00%
293	2062400	56900	OTHER SUPPLIES-GEN ADM		\$14,650.00	\$14,650.00	\$0.00	0.00%
294	2062400	58100	DUES & FEES-GEN ADM		\$15,000.00	\$15,000.00	\$0.00	0.00%
295	2062500	53400	OTR PROF/TECH SVCS ATHLETICS		\$1,350.00	\$1,350.00	\$0.00	0.00%
296	2063200	51040	TEACHER SALARY-ATHLETICS		\$222,551.00	\$233,225.00	\$10,674.00	4.80%
297	2063200	51200	OTHER SALARY	1.00 FTE Other Student Support	\$70,440.00	\$72,959.00	\$2,519.00	3.58%
298	2063200	54300	REPAIRS & MAINT-ATHLETICS		\$14,000.00	\$14,000.00	\$0.00	0.00%
299	2063200	54400	RENTALS-ATHLETICS		\$5,000.00	\$5,000.00	\$0.00	0.00%
300	2063200	56900	OTHER SUPPLIES-ATHLETICS		\$48,950.00	\$48,950.00	\$0.00	0.00%
301	2063200	57300	NEW EQUIPMENT-ATHLETICS		\$5,600.00	\$5,600.00	\$0.00	0.00%
302	2063200	57310	REPL EQUIPMENT-ATHLETICS		\$17,000.00	\$17,000.00	\$0.00	0.00%
303								
304			<b>Total Ledyard High School (LHS) Location: 206</b>		<b>\$6,847,142.00</b>	<b>\$7,102,956.00</b>	<b>\$255,814.00</b>	<b>3.74%</b>
305								
306			<b>LHS Ag-Science Location: 207</b>					
307	2071001	51040	TEACHER SALARY-AGRI INSTR	5.00 FTE Agriscience Teacher	\$576,846.00	\$600,003.00	\$23,157.00	4.01%
308	2071001	51200	OTHER SALARY		\$7,500.00	\$7,875.00	\$375.00	5.00%
309	2071001	53400	OTHER PRO/TECH SVCS-AGRI INSTR		\$16,500.00	\$16,500.00	\$0.00	0.00%
310	2071001	54300	REPAIRS & MAINT-AGRI INSTR		\$7,500.00	\$7,500.00	\$0.00	0.00%
311	2071001	55800	TRAVEL-AGRI INSTR		\$2,000.00	\$2,000.00	\$0.00	0.00%
312	2071001	56110	INSTR SUPPLIES-AGRI INSTR		\$52,697.00	\$52,697.00	\$0.00	0.00%
313	2071001	56890	TECHNOLOGY SUPPLIES-AGRI INSTR		\$1,000.00	\$1,000.00	\$0.00	0.00%
314	2071001	56900	OTHER SUPPLIES-AGRI INSTR		\$1,600.00	\$1,600.00	\$0.00	0.00%
315	2071001	58100	DUES & FEES-AGRI INSTR		\$5,710.00	\$5,882.00	\$172.00	3.01%
316								
317			<b>Total LHS Ag-Science Location: 207</b>		<b>\$671,353.00</b>	<b>\$695,057.00</b>	<b>\$23,704.00</b>	<b>3.53%</b>

FY2026-2027 BUDGET

Line#	Org	Object Code	Account Description	Details	2025-2026	2026-2027	Variance \$	Var %
318								
319			<b>Districtwide/CO Location: 208</b>					
320	2081000	51040	TEACHER SALARY-GEN INSTR		\$13,545.00	\$14,285.00	\$740.00	5.46%
321	2081000	51210	SUB TEACHER SALARIES-GEN INSTR		\$456,172.00	\$456,172.00	\$0.00	0.00%
322	2081000	53210	TUTORS		\$50,000.00	\$25,000.00	-\$25,000.00	-50.00%
323	2081000	56110	INSTRUCTIONAL SUPPLIES		\$6,100.00	\$6,100.00	\$0.00	0.00%
324	2081000	56400	TEXTBOOKS-GEN INSTR		\$101,928.00	\$112,482.00	\$10,554.00	10.35%
325	2081000	56900	NON INSTRUCTIONAL SUPPLIES		\$6,000.00	\$6,000.00	\$0.00	0.00%
326	2081006	56400	TEXTBOOKS-FLANG INST		\$3,000.00	\$3,000.00	\$0.00	0.00%
327	2081011	56110	INSTR SUPPLIES-MATH INSTR		\$800.00	\$16,000.00	\$15,200.00	1900.00%
328	2081011	56400	TEXTBOOKS-MATH INSTR		\$21,012.00	\$34,701.00	\$13,689.00	65.15%
329	2081013	56110	INSTR SUPPLIES-SCI INSTR		\$1,500.00	\$1,936.00	\$436.00	29.07%
330	2081015	56400	TEXTBOOKS-SS INST		\$500.00	\$500.00	\$0.00	0.00%
331	2081051	56110	INSTRUCTIONAL SUPPLIES		\$44,085.00	\$44,085.00	\$0.00	0.00%
332	2081051	56400	TEXTBOOKS-READ INSTR		\$1,500.00	\$1,950.00	\$450.00	30.00%
333	2082210	53500	DIST CURR DEVELOP-PROF DEV		\$5,000.00	\$5,000.00	\$0.00	0.00%
334	2082213	53300	PROF/TECH SERVICES-STAFF PD		\$36,760.00	\$31,760.00	-\$5,000.00	-13.60%
335	2082230	56800	TESTING SUPPLIES-INSTR TECH		\$94,959.00	\$52,960.00	-\$41,999.00	-44.23%
336	2082305	55900	ADULT EDUCATION-ADULT ED		\$32,725.00	\$32,725.00	\$0.00	0.00%
337	2082310	53400	OTHER PROF/TECH SERVICES-BOE		\$5,000.00	\$5,000.00	\$0.00	0.00%
338	2082320	51010	DIST ADMIN SALARIES-DIST ADM	1.00 FTE Director of Human Resources	\$862,743.00	\$888,590.00	\$25,847.00	3.00%
339				1.00 FTE Director of Operations				
340				1.00 FTE Director of Finance				
341				1.00 FTE Asst Director of Finance				
342				1.00 FTE Superintendent				
343				1.00 FTE Asst Superintendent				
344	2082320	51100	SEC/CLERICAL SALARIES-DIST ADM	1.00 FTE Non-Union Office Staff	\$74,693.00	\$76,724.00	\$2,031.00	2.72%
345	2082320	53400	OTR PROF/TECH SVCS-DIST ADM		\$144,750.00	\$162,750.00	\$18,000.00	12.44%
346	2082400	51100	SEC/CLERICAL SALARIES-GEN ADM	5.00 FTE CO Clerical	\$259,360.00	\$273,023.00	\$13,663.00	5.27%
347	2082400	51140	PARA SALARIES-GEN ADM		\$1,020.00	\$1,020.00	\$0.00	0.00%
348	2082400	51300	SEASONAL HELP-GEN ADM		\$9,600.00	\$9,888.00	\$288.00	3.00%
349	2082400	57300	NEW EQUIPMENT		\$113,500.00	\$102,302.00	-\$11,198.00	-9.87%
350	2082410	51100	SEC/CLER SALARIES-DW SEC LON		\$2,650.00	\$2,450.00	-\$200.00	-7.55%
351	2082500	51100	SEC/CLER SALARIES-DIST COMM	1.00 FTE Non-Union Office Staff	\$35,754.00	\$64,506.00	\$28,752.00	80.42%
352	2082500	52200	SS AND MEDICARE		\$620,704.00	\$675,728.00	\$55,024.00	8.86%
353	2082500	52300	RETIREMENT & HEALTH REIMB		\$126,630.00	\$129,689.00	\$3,059.00	2.42%
354	2082500	52350	DIST TUITION REIMB-DIST COMM		\$40,300.00	\$40,300.00	\$0.00	0.00%
355	2082500	52600	DISTRICT UNEMP COMP-DIST COMM		\$37,350.00	\$35,250.00	-\$2,100.00	-5.62%
356	2082500	52800	DISTRICT INSURANCE-DIST COMM		\$105,000.00	\$105,000.00	\$0.00	0.00%
357	2082500	55200	STUDENT ACCIDENT INS-DIST COMM		\$12,950.00	\$12,950.00	\$0.00	0.00%
358	2082500	55300	COMMUNICATIONS-DIST COMM		\$133,265.00	\$133,265.00	\$0.00	0.00%
359	2082500	55400	DISTRICT ADVERTISING-DIST COMM		\$2,300.00	\$2,300.00	\$0.00	0.00%
360	2082500	55800	TRAVEL-DIST COMM		\$10,700.00	\$10,700.00	\$0.00	0.00%
361	2082500	56890	TECHNOLOGY SUPPLIES-DIST COMM		\$2,800.00	\$2,800.00	\$0.00	0.00%
362	2082500	56900	OTHER SUPPLIES-DIST COMM		\$15,280.00	\$15,280.00	\$0.00	0.00%
363	2082500	57350	BUSINESS OFFICE SOFTWARE		\$118,158.00	\$118,158.00	\$0.00	0.00%
364	2082500	58100	DUES & FEES-DIST COMM		\$44,761.00	\$44,761.00	\$0.00	0.00%
365	2086110	55660	MAGNET SCHOOL TUITION		\$291,973.00	\$229,500.00	-\$62,473.00	-21.40%
366								
367			<b>Total Districtwide/CO Location: 208</b>		<b>\$3,946,827.00</b>	<b>\$3,986,590.00</b>	<b>\$39,763.00</b>	<b>1.01%</b>

**FY2026-2027 BUDGET**

Line#	Org	Object Code	Account Description	Details	2025-2026	2026-2027	Variance \$	Var %
368								
369			<b>Student Services Location: 209</b>					
370	2091200	51020	ADMINISTRATIVE SALARIES-SPED	1.00 FTE PPS Director	\$763,055.00	\$786,090.00	\$23,035.00	3.02%
371				4.00 FTE Sped Coordinator				
372	2091200	51140	PARA SALARIES-SPED		\$48,192.00	\$48,192.00	\$0.00	0.00%
373	2091200	51200	OTHER SALARY-SPED	6.00 FTE Behavior Specialist	\$268,479.00	\$270,305.00	\$1,826.00	0.68%
374				1.00 FTE Social Worker				
375				1.00 FTE Other Student Support				
376	2091200	53400	OTHER PROFESS/TECH SERVICES		\$35,000.00	\$35,000.00	\$0.00	0.00%
377	2091200	54900	OTHER PURCHASED SERVICES-SPED		\$8,000.00	\$8,000.00	\$0.00	0.00%
378	2091200	55800	TRAVEL-SPED		\$500.00	\$500.00	\$0.00	0.00%
379	2091200	56800	TESTING SUPPLIES-SPED		\$24,500.00	\$24,500.00	\$0.00	0.00%
380	2091200	56900	OTHER SUPPLIES-SPED		\$500.00	\$500.00	\$0.00	0.00%
381	2091200	57300	NEW EQUIPMENT-SPED		\$10,000.00	\$10,000.00	\$0.00	0.00%
382	2091200	58100	DUES & FEES-SPED		\$4,250.00	\$4,250.00	\$0.00	0.00%
383	2091230	51040	TEACHER SALARY-SPED	28.00 FTE Special Education Teacher	\$2,579,989.00	\$2,699,549.00	\$119,560.00	4.63%
384				1.00 FTE Special Ed Pre-K Teacher				
385	2091260	51040	TEACHER SALARY-LRN DISAB	1.00 FTE Special Education Teacher	\$94,467.00	\$102,702.00	\$8,235.00	8.72%
386	2091260	51200	OTHER SALARY		\$25,000.00	\$27,071.00	\$2,071.00	8.28%
387	2091260	53400	OTHER PROFESS/TECH SERVICES		\$430,500.00	\$452,025.00	\$21,525.00	5.00%
388	2091260	53410	SPEC ED DOCTORS		\$4,000.00	\$4,000.00	\$0.00	0.00%
389	2091260	55300	COMMUNICATIONS		\$500.00	\$500.00	\$0.00	0.00%
390	2091260	55800	TRAVEL		\$1,500.00	\$1,500.00	\$0.00	0.00%
391	2091260	56110	INSTRUCTIONAL SUPPLIES		\$6,400.00	\$6,400.00	\$0.00	0.00%
392	2091260	57300	NEW EQUIPMENT		\$3,000.00	\$3,000.00	\$0.00	0.00%
393	2091270	51040	TEACHER SALARY-MULTHAND	1.00 FTE Sp Ed Medically Fragile Teacher	\$99,711.00	\$102,702.00	\$2,991.00	3.00%
394	2091280	53210	TUTORS-HOMEBOUND		\$10,000.00	\$10,000.00	\$0.00	0.00%
395	2091290	51040	TEACHER SALARY-SPEC LRN	2.00 FTE English Language (EL) Teacher	\$154,867.00	\$147,613.00	-\$7,254.00	-4.68%
396	2091400	51040	TEACHER SALARY-SUMMER		\$35,669.00	\$42,565.00	\$6,896.00	19.33%
397	2091400	51100	SECRETARY/CLERICAL SALARIES		\$5,763.00	\$5,763.00	\$0.00	0.00%
398	2091400	51140	PARA SALARIES-SUMMER		\$26,412.00	\$27,204.00	\$792.00	3.00%
399	2091400	56900	OTHER SUPPLIES-SUMMER		\$2,500.00	\$2,500.00	\$0.00	0.00%
400	2092140	51040	TEACHER SALARY-PSYCHOLOGY	3.00 FTE Psychologist	\$726,014.00	\$779,533.00	\$53,519.00	7.37%
401				7.00 FTE Social Worker				
402	2092140	51200	OTHER SALARY	1.00 FTE Clinical Supervisor	\$128,750.00	\$132,000.00	\$3,250.00	2.52%
403	2092150	51040	TEACHER SALARY-SPCH LANG	6.00 FTE Speech Pathologist	\$584,129.00	\$606,832.00	\$22,703.00	3.89%
404	2092190	53400	OTHER PROF/TECH SVCS-OTR SUPP		\$258,447.00	\$266,200.00	\$7,753.00	3.00%
405	2092190	53410	SPEC ED DOCTORS-OTR SUPP		\$55,000.00	\$55,000.00	\$0.00	0.00%
406	2092190	53440	SPEC ED OT-OTR SUPP		\$400,000.00	\$412,000.00	\$12,000.00	3.00%
407	2092190	53460	SPEC ED PT-OTR SUPP		\$110,000.00	\$113,300.00	\$3,300.00	3.00%
408	2092400	51100	SEC/CLERICAL SALARIES-GEN ADM	2.00 FTE School Clerical	\$140,058.00	\$139,462.00	-\$596.00	-0.43%
409				1.00 FTE CO Clerical				
410	2096110	55600	SPED TUITION PUBLIC		\$365,080.00	\$374,207.00	\$9,127.00	2.50%
411	2096130	55700	SPED TUIT-NON-PUBLIC-TUIT-NP		\$2,478,490.00	\$2,602,415.00	\$123,925.00	5.00%
412	2096130	55701	TUITION - GRANT OFFSET		-\$1,198,010.00	-\$1,198,010.00	\$0.00	0.00%
413								
414			<b>Total Student Services Location: 209</b>		<b>\$8,690,712.00</b>	<b>\$9,105,370.00</b>	<b>\$414,658.00</b>	<b>4.77%</b>
415								
416			<b>Health Services Location: 210</b>					
417	2102130	54900	OTHER PURCH SERVICES-HEALTH		\$2,500.00	\$2,500.00	\$0.00	0.00%
418	2102130	56900	OTHER SUPPLIES-HEALTH		\$7,778.00	\$10,698.00	\$2,920.00	37.54%
419								
420			<b>Total Health Services Location: 210</b>		<b>\$10,278.00</b>	<b>\$13,198.00</b>	<b>\$2,920.00</b>	<b>28.41%</b>

**FY2026-2027 BUDGET**

Line#	Org	Object Code	Account Description	Details	2025-2026	2026-2027	Variance \$	Var %
421								
422			<b>Maintenance Location: 211</b>					
423	2112600	51130	OVERTIME/ABSENCE COVERAGE		\$15,450.00	\$26,185.00	\$10,735.00	69.48%
424	2112600	51160	CUST SALARIES-CUSTODIANS	21.00 FTE Custodial	\$1,118,618.00	\$1,156,074.00	\$37,456.00	3.35%
425	2112600	51300	SEASONAL HELP-MAINTENANC		\$61,924.00	\$59,840.00	-\$2,084.00	-3.37%
426	2112600	54100	WATER & SEWER-MAINTENANC		\$95,250.00	\$98,822.00	\$3,572.00	3.75%
427	2112600	54210	DISPOSAL SERVICE-MAINTENANC		\$13,200.00	\$13,596.00	\$396.00	3.00%
428	2112600	54300	REPAIRS & MAINTENANCE-MAINT		\$368,850.00	\$368,850.00	\$0.00	0.00%
429	2112600	55800	TRAVEL-MAINTENANC		\$460.00	\$460.00	\$0.00	0.00%
430	2112600	56200	HEATING OIL/PROPANE-MAINTENANC		\$300,000.00	\$300,000.00	\$0.00	0.00%
431	2112600	56210	NATURAL GAS		\$161,400.00	\$161,400.00	\$0.00	0.00%
432	2112600	56220	ELECTRICITY-MAINTENANC		\$779,021.00	\$802,392.00	\$23,371.00	3.00%
433	2112600	56260	GASOLINE/OIL		\$30,000.00	\$30,000.00	\$0.00	0.00%
434	2112600	56900	OTHER SUPPLIES-MAINTENANC		\$236,495.00	\$236,495.00	\$0.00	0.00%
435	2112600	57310	REPL EQUIPMENT-MAINTENANC		\$10,000.00	\$10,000.00	\$0.00	0.00%
436	2112610	51160	CUST SALARIES-DIRECTOR SAL	1.00 FTE Director of Facilities	\$123,007.00	\$206,697.00	\$83,690.00	68.04%
437				1.00 FTE Asst Director of Facilities				
438	2112630	51160	CUST SALARIES-MAINTENANCE WAGE	4.00 FTE Maintenance	\$252,333.00	\$268,425.00	\$16,092.00	6.38%
439	2112640	51160	CUST SALARIES-MTCUST LONGEVITY		\$6,350.00	\$6,200.00	-\$150.00	-2.36%
440								
441			<b>Total Maintenance Location: 211</b>		<b>\$3,572,358.00</b>	<b>\$3,745,436.00</b>	<b>\$173,078.00</b>	<b>4.84%</b>
442								
443			<b>Operations/IT Location: 212</b>					
444	2122230	51060	TECHNOLOGY SALARIES-INSTR TECH	4.00 FTE Technician	\$241,010.00	\$241,010.00	\$0.00	0.00%
445	2122230	53400	OTR PROF/TECH SVCS-INSTR TECH		\$27,130.00	\$27,130.00	\$0.00	0.00%
446	2122230	53740	TECH REL CLASS SVC-INSTR TECH		\$14,500.00	\$14,500.00	\$0.00	0.00%
447	2122230	54310	EQUIPMENT MAINTENANCE		\$440,255.00	\$440,255.00	\$0.00	0.00%
448	2122230	54320	TECH REL REPAIR-INSTR TECH		\$13,700.00	\$13,700.00	\$0.00	0.00%
449	2122230	55800	TRAVEL-INSTR TECH		\$2,000.00	\$2,000.00	\$0.00	0.00%
450	2122230	56890	TECHNOLOGY SUPPLIES-INSTR TECH		\$91,075.00	\$91,075.00	\$0.00	0.00%
451								
452			<b>Total Operations/IT Location: 212</b>		<b>\$829,670.00</b>	<b>\$829,670.00</b>	<b>\$0.00</b>	<b>0.00%</b>
453								
454			<b>Transportation Location: 213</b>					
455	2132200	55110	SPECIAL ED TRANSPORTATION-SPED		\$1,102,433.00	\$1,135,506.00	\$33,073.00	3.00%
456	2132700	55100	TRANSPORTATION-TRANS		\$1,619,269.00	\$1,699,951.00	\$80,682.00	4.98%
457	2132700	55101	TRANSPORTATION - GRANT OFFSET		-\$18,000.00	-\$18,000.00	\$0.00	0.00%
458	2132700	56260	DIESEL/GASOLINE-TRANS		\$162,220.00	\$162,220.00	\$0.00	0.00%
459	2133200	55100	TRANSPORTATION-ATHLETICS		\$64,070.00	\$65,993.00	\$1,923.00	3.00%
460								
461			<b>Total Transportation Location: 213</b>		<b>\$2,929,992.00</b>	<b>\$3,045,670.00</b>	<b>\$115,678.00</b>	<b>3.95%</b>
462								
463			<b>Curriculum Location: 216</b>					
464	2161601	56110	INSTRUCTIONAL SUPPLIES		\$18,000.00	\$18,000.00	\$0.00	0.00%
465	2161601	57350	CURRICULUM SOFTWARE		\$85,744.00	\$65,095.00	-\$20,649.00	-24.08%
466	2161601	58100	DUES & FEES		\$16,000.00	\$15,828.00	-\$172.00	-1.08%
467	2161606	56110	INSTRUCTIONAL SUPPLIES		\$52,000.00	\$52,000.00	\$0.00	0.00%
468	2772213	51040	TEACHER SALARY BEST/TEAM		\$13,043.00	\$13,043.00	\$0.00	0.00%
469								
470			<b>Total Curriculum Location: 216</b>		<b>\$184,787.00</b>	<b>\$163,966.00</b>	<b>-\$20,821.00</b>	<b>-11.27%</b>
471								
472			<b>Total Fund 0150</b>		<b>\$40,462,242.00</b>	<b>\$41,932,335.00</b>	<b>\$1,470,093.00</b>	<b>3.63%</b>



TOWN OF LEDYARD  
FY 2027 TOWN COUNCIL BUDGET  
TOWN MEETING  
MAY 18, 2026