

**TOWN OF LEDYARD, CONNECTICUT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL - BUDGETARY BASIS - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2022**

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Property Taxes	\$ 40,894,619	\$ 40,894,619	\$ 41,109,833	\$ 215,214
Intergovernmental Revenues	15,674,219	15,674,219	16,484,165	809,946
Charges for Services	3,076,979	3,076,979	2,911,472	(165,507)
Investment Income	80,000	80,000	43,051	(36,949)
Total Revenues	<u>59,725,817</u>	<u>59,725,817</u>	<u>60,548,521</u>	<u>822,704</u>
Expenditures:				
Current:				
General Government	1,311,954	1,307,062	1,302,573	4,489
Department of Finance	1,014,923	1,030,223	1,177,549	(147,326)
Commissions	37,250	37,250	22,178	15,072
Boards and Committees	2,500	2,500	1,206	1,294
Fixed Charges	9,173,128	9,173,128	9,657,653	(484,525)
Public Safety	4,174,083	4,174,083	4,306,609	(132,526)
Health and Welfare	1,427,959	1,427,959	1,262,981	164,978
Public Works	2,806,668	2,831,668	2,825,303	6,365
Library	523,622	523,622	528,633	(5,011)
Parks and Recreation	461,401	465,556	459,633	5,923
Education	33,671,969	33,671,969	33,223,716	448,253
Debt Service	4,432,478	3,874,360	3,753,299	121,061
Total Expenditures	<u>59,037,935</u>	<u>58,519,380</u>	<u>58,521,333</u>	<u>(1,953)</u>
Excess (Deficiency) of Revenues Over Expenditures	687,882	1,206,437	2,027,188	820,751
Other Financing Sources (Uses):				
Appropriation of Fund Balance	-	914,760	-	(914,760)
Transfers In	570,000	570,000	603,273	33,273
Transfers Out	(1,257,882)	(2,691,197)	(2,673,836)	17,361
Total Other Financing Sources (Uses)	<u>(687,882)</u>	<u>(1,206,437)</u>	<u>(2,070,563)</u>	<u>(864,126)</u>
Excess of Revenues and Other Sources Over Expenditures and Other Uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (43,375)</u>	<u>\$ (43,375)</u>
Budget to GAAP Reconciliation:				
	Revenues and Other Financing Sources	Expenditures and Other Financing Uses		
Balance, Budgetary Basis	\$ 61,151,794	\$ 61,195,169		
State Teachers' Retirement On-Behalf Contributions:				
OPEB Plan	125,430	125,430		
Pension Plan	5,330,196	5,330,196		
Balance, GAAP Basis	<u>\$ 66,607,420</u>	<u>\$ 66,650,795</u>		

TOWN OF LEDYARD, CONNECTICUT
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES -
BUDGET AND ACTUAL - BUDGETARY BASIS - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2022

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
Property Taxes:				
Property Taxes, Current	\$ 40,375,390	\$ 40,375,390	\$ 40,533,369	\$ 157,979
Arrears	308,024	308,024	316,937	8,913
Interest	171,965	171,965	231,091	59,126
Suspense Tax Collections	35,495	35,495	12,545	(22,950)
Liens	3,745	3,745	15,891	12,146
Total Property Taxes	40,894,619	40,894,619	41,109,833	215,214
Intergovernmental:				
Telephone Line Grants	25,000	25,000	21,250	(3,750)
Pilot: State Property	379,330	379,330	1,184,140	804,810
Property Tax Relief-Elderly	85,000	85,000	-	(85,000)
Disabled Reimbursement	1,200	1,200	979	(221)
Civil Preparedness Reimb	29,570	29,570	-	(29,570)
Additional Veterans Grant	3,500	3,500	3,562	62
Miscellaneous State Grants	-	-	-	-
Pequot Fund	1,391,000	1,391,000	1,391,000	-
Dui Grant Reimbursement	10,000	10,000	544	(9,456)
Dispatch--Preston	25,000	25,000	25,000	-
LYS Grant Dep Of Education	26,167	26,167	26,391	224
Pilot: Sr Housing Authority	8,200	8,200	8,422	222
LYS Grant Enrichment	2,000	2,000	-	(2,000)
Federal Public Law 874	1,500,000	1,500,000	1,387,082	(112,918)
Vo-Ag Stabilization Funding	695,736	695,736	997,429	301,693
Education Cost Sharing	11,492,516	11,492,516	11,438,366	(54,150)
Total Intergovernmental	15,674,219	15,674,219	16,484,165	809,946
Charges for Services:				
Aco Fees	1,500	1,500	1,495	(5)
Miscellaneous	40,000	40,000	126,814	86,814
Red Wolf Antennae Lease	55,000	55,000	56,900	1,900
Town Clerk Fees	104,000	104,000	166,039	62,039
Zoning/Wetlands/Zba Fees	14,434	14,434	15,067	633
Assessor's Fees	300	300	521	221
Assessor's Shared Services	-	-	3,071	3,071
Planning	5,000	5,000	5,818	818
Other License/Permit Fee	350	350	2,111	1,761
Town Clerk Dog License Fees	8,500	8,500	13,797	5,297
Building Permit Fees	100,000	100,000	235,027	135,027
Employee Health Co-Premiums	500,000	500,000	504,373	4,373
WPCA - Contribution to Finance Office	40,000	40,000	40,000	-
Lester House Rent	11,000	11,000	11,000	-
Dispatch Regionalization	56,000	56,000	93,016	37,016

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TOWN OF LEDYARD, CONNECTICUT
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES-
BUDGET AND ACTUAL - BUDGETARY BASIS - GENERAL FUND (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2022

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Charges for Services (Continued):				
Fire Police Charges	\$ 8,000	\$ 8,000	\$ 2,260	\$ (5,740)
Police OT	50,000	50,000	88,460	38,460
Permit Fee	11,900	11,900	3,535	(8,365)
Records Fee	1,360	1,360	2,039	679
Senior Center Fees	11,000	11,000	10,812	(188)
Public Health Nursing Fees	900,000	900,000	636,929	(263,071)
Tipping Fees	62,000	62,000	54,018	(7,982)
Library Fees	3,000	3,000	538	(2,462)
Program Registration Fees	3,000	3,000	3,985	985
Vo Ag Tuition	772,973	772,973	717,110	(55,863)
Special Education Tuition	179,072	179,072	82,089	(96,983)
Non-Resident Tuition	138,590	138,590	34,648	(103,942)
Total Charges for Services	<u>3,076,979</u>	<u>3,076,979</u>	<u>2,911,472</u>	<u>(165,507)</u>
Investment Income:				
Interest on Deposits	80,000	80,000	43,051	(36,949)
Total Revenues	59,725,817	59,725,817	60,548,521	822,704
Other Financing Sources:				
Appropriation of Fund Balance			-	
Transfers In:				
Contribution from Other Funds	200,000	200,000	233,273	33,273
LVES - Contributions for Services	120,000	120,000	120,000	-
Water and Sewer Funds	250,000	250,000	250,000	-
Total Other Financing Sources	<u>570,000</u>	<u>570,000</u>	<u>603,273</u>	<u>33,273</u>
Total Revenues and Other Financing Sources	<u>\$ 60,295,817</u>	<u>\$ 60,295,817</u>	<u>\$ 61,151,794</u>	<u>\$ 855,977</u>

**TOWN OF LEDYARD, CONNECTICUT
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES -
BUDGET AND ACTUAL - BUDGETARY BASIS - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2022**

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
EXPENDITURES				
General Government:				
Town Council	\$ 177,922	\$ 177,922	\$ 198,566	\$ (20,644)
Mayor's Office	254,307	206,862	193,018	13,844
Administrative Support	91,400	133,953	129,112	4,841
Legal Services	50,000	50,000	124,356	(74,356)
Probate / Health District	10,575	10,575	8,130	2,445
Registrar of Voters	41,648	41,648	39,550	2,098
Election Expense	24,100	24,100	17,922	6,178
Human Resources Staff	119,418	119,418	119,297	121
Land Use	302,043	302,043	248,401	53,642
Town Clerk	143,711	143,711	143,077	634
Senior Center	96,830	96,830	81,144	15,686
Total General Government	1,311,954	1,307,062	1,302,573	4,489
Department of Finance:				
Finance Office	429,772	429,772	475,484	(45,712)
Assessor's Office	134,305	134,305	130,593	3,712
Tax Collector	130,870	130,870	238,890	(108,020)
Manager Information Systems	319,976	335,276	332,582	2,694
Total Department of Finance	1,014,923	1,030,223	1,177,549	(147,326)
Commissions:				
Conservation	3,575	3,575	600	2,975
Historic District	26,225	26,225	21,121	5,104
Inland Wetland and Water Course	500	500	157	343
Planning	3,000	3,000	-	3,000
Economic Development	3,950	3,950	300	3,650
Total Commissions	37,250	37,250	22,178	15,072
Boards and Committees:				
Zoning Board of Appeals	500	500	-	500
Cemetery Committee	2,000	2,000	1,206	794
Total Boards and Commissions	2,500	2,500	1,206	1,294
Fixed Charges:				
Health Care - General Government	965,789	965,789	838,685	127,104
Health Care - Board of Education	4,254,907	4,254,907	5,116,660	(861,753)
Health Care - Firefighters	111,000	111,000	101,305	9,695
Health Care - Teamster	344,448	344,448	336,908	7,540
Health Care Waivers	254,908	254,908	220,806	34,102
Benefits Consultant	20,000	20,000	5,000	15,000
Health Care ACA Fees	-	-	-	-
Worker's Compensation - General Government	136,941	136,941	98,146	38,795
Worker's Compensation - Education	314,988	314,988	294,437	20,551
Unemployment Compensation	7,500	7,500	-	7,500
Retirement	1,131,235	1,131,235	1,131,235	-
Defined Contribution Plan	310,008	310,008	287,900	22,108
Contribution to State Teachers' Retirement	-	-	-	-
Retirement Cash Out	75,000	75,000	68,947	6,053
Contractual Allowances	56,020	56,020	33,039	22,981
Social Security	606,323	606,323	602,803	3,520
Salary and Benefit Adjustment	70,000	70,000	37,018	32,982
Property Insurance	472,808	472,808	454,684	18,124
Miscellaneous Employee Expenses	18,833	18,833	17,139	1,694
Life / A D & D / Disability Insurance	22,420	22,420	12,941	9,479
Total Fixed Charges	9,173,128	9,173,128	9,657,653	(484,525)

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TOWN OF LEDYARD, CONNECTICUT
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES -
BUDGET AND ACTUAL - BUDGETARY BASIS - GENERAL FUND (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2022

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
Public Safety:				
Police	\$ 2,710,897	\$ 2,710,897	\$ 2,726,757	\$ (15,860)
Gales Ferry Fire	200,700	200,700	197,874	2,826
Ledyard Fire Company	121,430	121,430	111,775	9,655
Dispatch	547,725	547,725	676,417	(128,692)
Fire Marshal	90,318	90,318	82,449	7,869
Administrator of Emergency Services	404,860	404,860	410,278	(5,418)
Emergency Management	20,450	20,450	18,894	1,556
Animal Control	77,703	77,703	82,165	(4,462)
Total Public Safety	<u>4,174,083</u>	<u>4,174,083</u>	<u>4,306,609</u>	<u>(132,526)</u>
Health and Welfare				
Department of Health:				
Health District	110,973	110,973	110,973	-
Public Health Nursing	875,603	875,603	723,700	151,903
School Nursing	344,118	344,118	334,439	9,679
Total Department of Health	<u>1,330,694</u>	<u>1,330,694</u>	<u>1,169,112</u>	<u>161,582</u>
Department of Social Services	<u>97,265</u>	<u>97,265</u>	<u>93,869</u>	<u>3,396</u>
Total Health and Welfare	<u>1,427,959</u>	<u>1,427,959</u>	<u>1,262,981</u>	<u>164,978</u>
Public Works:				
Administration	185,816	183,716	182,662	1,054
Highway	1,069,841	1,058,167	1,052,845	5,322
Vehicle Maintenance	272,448	288,899	292,542	(3,643)
Road Upkeep	143,300	181,641	181,627	14
Drainage Improvement	6,000	8,345	8,345	-
Property Maintenance	80,500	90,129	90,128	1
Sanitation	1,048,763	1,020,771	1,017,154	3,617
Total Public Works	<u>2,806,668</u>	<u>2,831,668</u>	<u>2,825,303</u>	<u>6,365</u>
Library	523,622	523,622	528,633	(5,011)
Parks and Recreation	461,401	465,556	459,633	5,923
Education	33,671,969	33,671,969	33,223,716	448,253
Debt Service	4,432,478	3,874,360	3,753,299	121,061
Capital	-	-	-	-
Total Expenditures	<u>59,037,935</u>	<u>58,519,380</u>	<u>58,521,333</u>	<u>(1,953)</u>
OTHER FINANCING USES				
Transfers Out - Capital Nonrecurring	1,257,882	2,133,079	2,133,079	-
Transfers Out - Water and Sewer for Debt Service	-	558,118	540,757	17,361
Total Other Financing Sources Uses	<u>1,257,882</u>	<u>2,691,197</u>	<u>2,673,836</u>	<u>17,361</u>
Total Expenditures and Other Uses	<u>\$ 60,295,817</u>	<u>\$ 61,210,577</u>	<u>\$ 61,195,169</u>	<u>\$ 15,408</u>