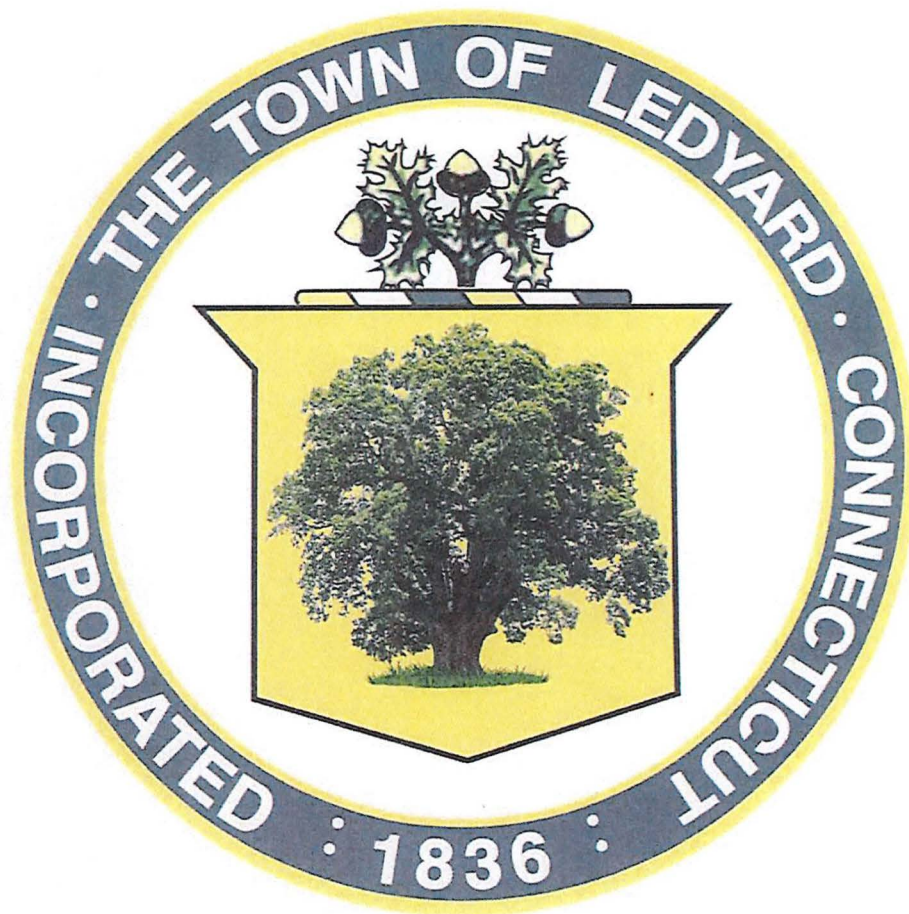


TOWN OF LEDYARD BUDGET

FISCAL YEAR 2026-2027



MARCH 3, 2026

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TOWN OF LEDYARD CONNECTICUT OFFICE OF THE MAYOR

741 Colonel Ledyard Hwy.
Ledyard, CT 06339
(860) 464-3222

March 2, 2026

Ledyard Town Council
Gary St. Vil, Chairman
741 Colonel Ledyard Hwy.
Ledyard, CT 06339

Chairman St. Vil,

Enclosed you will find the proposed FY 26-27 (FY27) budget which has been prepared by my office in accordance with the Ledyard Town Charter. The proposed budget includes both governmental divisions (General Government and Board of Education). That total is \$73,810,669 and calls for a **Mill Rate of 26.67**, which represents a \$3,434,407 dollar increase and a 0.89 mill increase over the equalized FY26 mill rate of 25.78 (after revaluation). The overall increase is a blended rate of 4.88% increase. The FY27 budget includes use of one full mill of value from the Mill Rate Stabilization Fund. Increases are driven by the following, in order of dollar value magnitude: Healthcare (BoE and Gen. Gov) \$891,210 Capital \$609,208; Police overtime \$95,350 and Salary Benefit Adjustments (4 bargaining units in contract negotiations in FY27) \$84,341. Excluding Capital and Healthcare, *General Government increases by a meager 2.35%, and the Board of Education increases by 3.63%.*

When factoring in "In-Kind" expenses (costs on the General Government side paid on behalf of the Board of Education), the **actual budgetary breakdown is \$52,996,688 Board of Education (71.80% of total budget) and \$20,813,981 Gen. Government (28.20% of total budget).**

I've chosen to present Healthcare as a separate line item this year as it is not reflective of the tight budgeting and represents a cost outside our control. Effective FY28, Capital will also be presented as a standalone. At this time last year, I expressed concern for a substantial tax increase in FY26 as it precedes a revaluation year effective FY27. I carry that concern of affordability forward this year, as the revaluation has increased residential values dramatically (though in-line with the market and on the conservative side), while commercial and industrial values have fallen flat since COVID. This equates to a "built-in" tax increase for our residents, as residential property owners will absorb the reduction in values from the commercial/industrial segment. Our current median property tax in Ledyard is \$6,100 or more than \$508 per month.

The United Way 2025 "The State of ALICE"¹ shows Ledyard now with 29% of our residents below the ALICE Threshold¹, down from the prior 31%. While that seems like positive news, the United Way data trails by two years, so the 2025 report uses 2023 data. Another issue with their data is the monthly housing cost for a family of four is stated at \$1,701- however this figure presumes to include ALL utilities. If this singular figure were updated to reflect existing housing and utility costs, the ALICE report would be worse than it is. The "ALICE" acronym stands for "Asset Limited Income Constrained and Employed". Facing substantial tax increases, these vulnerable residents will be making difficult decisions regarding mortgages/rents, heating, electricity and food, among other necessities.

On the revenue side, one key driver to this challenging budget is a tax collection decrease as the result of the State of CT's Veterans Exemption Bill. While a well-intentioned piece of legislation, it came in the form of another unfunded mandate (one of more than 1,400 in CT) and amounts to a net tax revenue loss of more than \$1,000,000, based on **\$28,312,300 in currently exempt assessed value** (based on prior revaluation).

The Grand List increased a collective 42.21% after revaluation. While residential real estate segments increased dramatically with overall real estate valuations up 50.74%, exemptions also increased substantially by 107.71%. Further, Commercial and Industrial valuations remained flat, further impacting taxation as the loss will be absorbed by the other segments. Motor Vehicles saw values increase by 6.13%, while exemptions for the same increased by 43.66%. Our total net Grand List value now sits at \$1.86B, still substantially lower than our peers of East Lyme at \$2.81B, Stonington at \$4.2B, Waterford at \$4.44B. Grand List value, yet with a 10% higher median household income than Ledyard (ability to pay). Montville data is not included as Montville has received an extension of time from the State to complete their revaluation. Colchester is also not included as they are starting their revaluation shortly.

General Government includes 24 segments with increases of 2% or less. 5 segments include increases between 10% and 44.3%. It should be noted however that large percentage increases are not the whole story: Increasing a low impact such as the Historic District with a 19.4% increase, but the dollar value for the same is \$3,439, so please review percentage increases for context. The balance of budgetary segments lies between 2.1% and 9.8% increases. **Primary cost drivers in the General Government budget:** Employee Expenses, up 8.9% or \$996,268. Key lines are Healthcare for Board of Ed and Gen Gov (up a combined \$891,210) and Salary Benefit Adjustment (up \$84,341- 4 bargaining units in negotiations in FY27) Capital up 51.7% or \$609,208. Key lines are Fire Apparatus (\$384,305), Heavy Equipment / Lg trucks (\$275,000), Building Capital needs (\$100,000) and Technology upgrades (\$139,675). Town Council, up 33.2% or \$72,840. Key lines are Added Grant Writer (new \$30,000), increased special counsel (up \$30,000 Federal Indian matters) and Audit Services (\$10,000 contract increase). Additionally, I have asked that the Mayor's salary be increased by 8.2% (effectively a 2% annualized increase). Per a Connecticut Constitutional Amendment of 1982, it states "Legislative bodies may authorize a salary increase once during the term of an elected official if (a) the term is four years or longer and (b) the official has served at least two years of that term." If approved, the Mayor's salary would increase, then remain fixed for the first two years of the next Mayor's term as well, before that individual could seek an increase. There are no annual increases, cost of living adjustments or other compensation.

Town Hall staffing remains very lean, with most departments operating with 1.85 FTE's, the exceptions being Finance and Land Use. Cloudpermit™, the online building and zoning permit platform to make the permitting process more streamlined for the consumer, completing applications remotely at any hour/day, while streamlining the permit tracking for Town staff has launched and continues to be fine-tuned as well. Outside Town Hall, the Police Department employs 35, including dispatchers and ACO, followed by the Public Works Department with 18 full-time employees, including the Town Engineer.

School nurses and aides are once again included in the General Government budget for the final year of the contract. With the closure of Ledyard VNA, Ledyard will no longer be in the nursing business at which time, nurses/ aides will be included in the Board of Education budget for FY28. This department represents roughly \$600,000 in annual expense that currently resides within the General Government books.

The Capital plan includes a tax levy of \$1,786,987. This is the second highest Capital set-aside in the last nine years. With every building, piece of equipment, fields, etc., Capital budgeting is required to be prepared for replacements and major renovations.

The proposed budget also includes use of the Mill Rate Stabilization Fund (\$1,854,535) to partially offset some of these increases.

We often benchmark ourselves relative to our Southeastern CT peers. By population, per 2020 US Census are: Colchester (15,505), Stonington (18,347), Montville (18,385), East Lyme (18,693) and Waterford (19,603). When taking into consideration each municipality Grand List (The tax base) compared to Ledyard, Stonington +226%, East Lyme +51.6% and finally Waterford at +241%. Montville and Colchester are not included as they are in the process of revaluation and figures

are not yet available. Grand List growth lags in Ledyard and has for many years. Growth stagnation is and has been our Achilles heel for many decades- since large scale growth in the 1960's as the result of shipbuilding. Grand List growth allows a more even distribution of tax burden, as taxes are spread across Industrial, Commercial and Residential segments. Each of the noted towns have a far greater proportion of their Grand List composed of Commercial/Industrial valuations, lessening the tax burden on their residential homeowners.

For FY27, Debt Service decreases by 4.8% or \$183,209. Current Debt Service represents 1.33 mills (Interest only is an additional 0.44 mills of the mill rate) in taxation and the percentage of current debt to tax levy now sits at 7.66%.

General Government continues tight management of expenses and seeks reductions where possible, adding regional collaborations as well. Currently, this service is in place for the Tax Assessor (shared with Preston) as well as one Public Works FTE (shared with Preston). We also purchased a new street sweeper with our neighbors in Preston to save money and share the expense of a less used machine. We continue to seek additional regional opportunities, while also recognizing few new opportunities exist for continued General Government consolidation and savings, short of a return to some level of County Government. The Connecticut taxation model is outdated, unsustainable and regressive and proves overly burdensome to taxpayers. Per US News & World Report "Best States Rankings 2025", Connecticut ranks as the 10th most expensive state to live, after Arizona and Oregon. In New England, only Massachusetts was cited to be more expensive².

In reviewing the Town's retirement plan, Ledyard's 90.07% funded rate is one of the highest funded rates in the State. This is continued positive news for both our retirees and our taxpayers and a clear indication that the town is managing legacy costs properly and allocated funds are managed well by contracted private sector consultants. For perspective, the State of CT has \$33.6 Billion of unfunded pension and retiree healthcare obligations outstanding⁵ (highest per capita liability in nation), while Ledyard has \$4.2M outstanding and a conservative assumed rate of return of 6.25%. Ledyard is expected to be fully funded in the next 5-7 fiscal years, while the State expects the same in FY48. CT remains in the bottom five states in the Nation in terms of funded pension levels.³

The Road Surface Rating (RSR) as provided by BETA Engineering⁴ currently sits at 85.96 (on a 100-point scale)⁶. This represents Ledyard's highest road rating ever. I do expect this figure to fall a bit this year as the result of a harsh winter. The BETA Plan seeks an annual investment of approximately \$1,000,000 in road restoration to maintain our rating. Substantial decreased funding to road resurfacing costs far more when roadbeds fail as opposed to continued preventative maintenance as we do now. This budget funds road restoration again at \$900,000 – funding at the same level as the current fiscal year. Determining Ledyard's comfort level in a road rating range is important, with the underlying premise that 90 -100 is neither feasible, nor financially practical. In consulting with Public Works Director Masalin, the recommendation is to continue the current trajectory, with an annual rating of 83-85, which we believe represents the ideal combination of rating and affordability for the Town of Ledyard. According to BETA Engineering, Ledyard boasts one of the best road ratings in New England.

The Capital Plan for FY27 recommends a scheduled replacement of one police cruiser, down from the two requested. The police currently have a fleet of 12 cruisers and four administrative vehicles. An internal policy added several years ago increased the service cycle to a minimum of 130,000 miles (previously, we disposed of cruisers at or near 100,000 miles) and one cruiser still has a year of service. While we sometimes experience increased maintenance costs associated with the longer service cycle, the cost-benefit analysis proves this out. The total cost to acquire and upfit each new cruiser today is slightly more than \$46,360.

Notable Board of Education Capital projects included for funding are: LMS Cafeteria expansion (\$600,000); JWL Classroom renovations (\$140,000); District-wide HVAC Maintenance (\$140,000); and a replacement pickup truck for Central Office (\$70,000). Please review the Capital Improvement Plan contained in the FY27 budget book for a list of all projects and projected expenditures.

FY27 will be the final year of the State’s biennial budget. Mid-cycle budget adjustments may occur in the legislature but its too soon to know the effect. Fiscal guardrails prevent additional funding to municipalities without removal of other programs. Municipalities have been level funded six straight years- despite continued inflationary pressures (though inflation is easing). We continue to track legislation and how it may impact Ledyard, particularly unfunded mandates. Recent examples of such mandates include the 100% permanently and totally disabled veterans’ exemption, early voting and MS-4 stormwater monitoring. Collectively, these three mandates cost Ledyard roughly \$1,250,000.

In seeking our most efficient local government, I continually ask *“What is the role of local government?” What must we provide, what could we provide and what should be provided by others?* In doing so, I continue to refine what local government must provide our residents in an effort to mitigate some of the cost burden to all. Town-wide trash /recycling collection is a continuing example of what purchasing power can do for our residents.

Sincerely,

A handwritten signature in blue ink, appearing to read 'F B Allyn', with a stylized flourish at the end.

Fred B. Allyn III, Mayor

Endnotes:

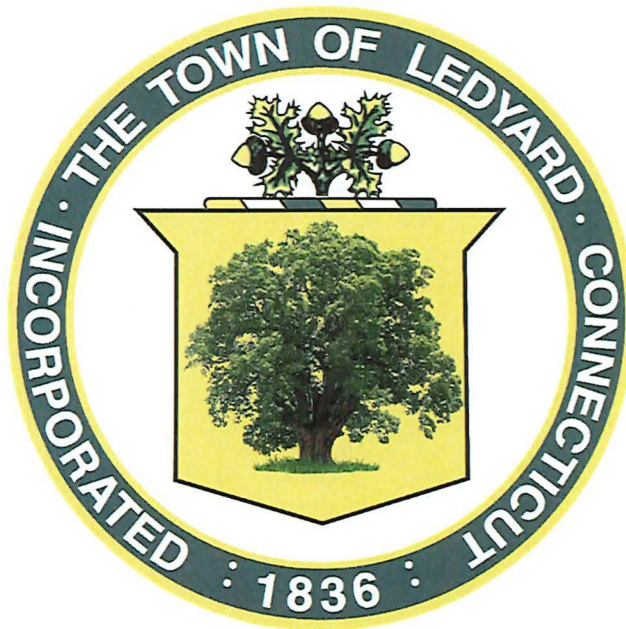
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- 1.) <https://www.uwsect.org/ALICE>
 - 2.) <https://www.usnews.com/news/best-states/rankings/opportunity/affordability>
 - 3.) <https://reason.org/data-visualization/state-pension-debt/>
 - 4.) <https://www.beta-inc.com/client/ledyard-ct/>

Town of Ledyard

Proposed Budget Overview

TOWN OF LEDYARD AND BOARD OF EDUCATION

FISCAL YEAR 2026-2027



Budget Process

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

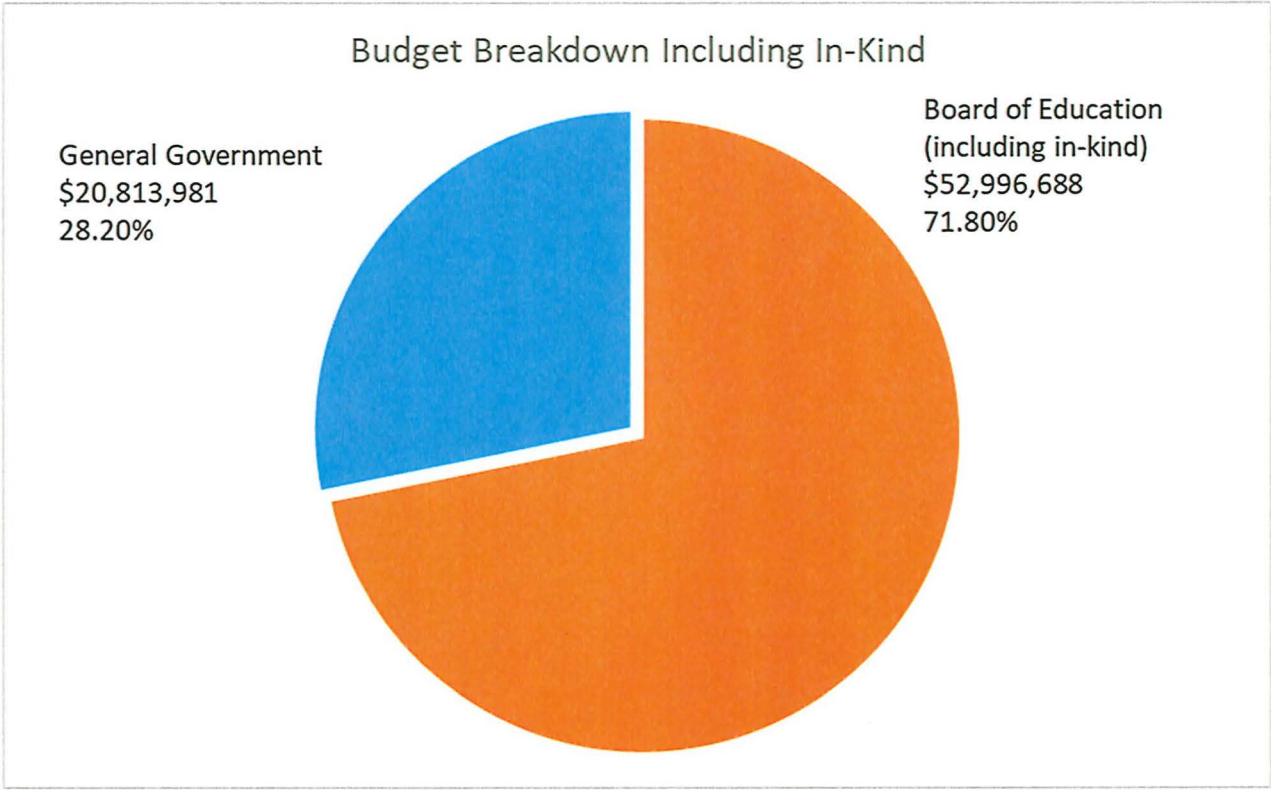
The proposed budget offers a set of priorities for the taxpayers to consider.

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

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 expenses in the General Government Budget:



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

Description	Gross Expense	BOE Share %	Total BOE Amount
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
Police Officer -- DARE Program	10,000	100.00%	10,000
Employer Contr Health Ins--BOE	6,696,500	100.00%	6,696,500
Retiree Health - BOE	525,000	100.00%	525,000
Workers' Compensation, BOE	313,200	100.00%	313,200
Social Security for in-kind salaries	557,453	7.65%	42,645
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
Total In-Kind Education Expenses included in the General Government Budget			\$ 11,064,353

Budget Highlights

Board of Education Expenditures as proposed increased by 3.63%, or \$1,470,093 (0.79 mills)

General Government Operating Expenditures as proposed (less Healthcare) increased by 2.35%, or \$475,181 (0.25 mills)

Overall Healthcare costs increased by 10.43%, or \$891,210 (0.48 mills)

The proposed contribution to fund town-wide capital increased by 51.73% or \$609,208 (0.22 mills).

Total expenditures as proposed are \$73,811,669 or a combined 4.88% increase.

	Revised Budget FY 26	Proposed Budget FY 27	Increase (Decrease)	
			Dollars	Percentage
General Government	\$ 14,745,171	\$ 15,876,497	\$ 1,131,326	7.67%
Public Safety	4,948,901	5,141,010	192,109	3.88%
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	689,999	21,014	3.14%
Education	40,462,242	41,932,335	1,470,093	3.63%
Debt Service	3,847,450	3,664,241	(183,209)	(4.76%)
Capital	1,177,779	1,786,987	609,208	51.73%
	<u>\$ 70,376,262</u>	<u>\$ 73,810,669</u>	<u>\$ 3,434,407</u>	<u>4.88%</u>

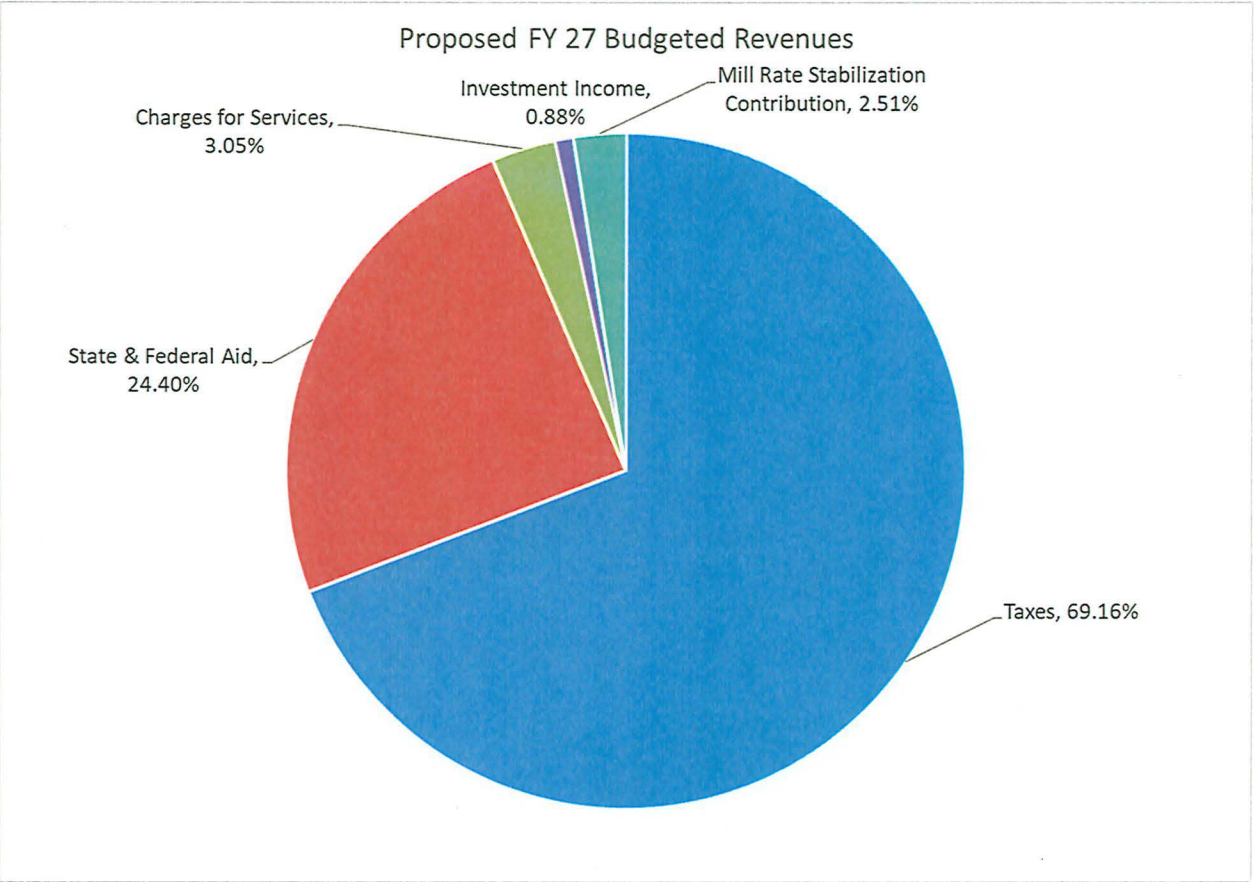
Funding of the Budget

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.



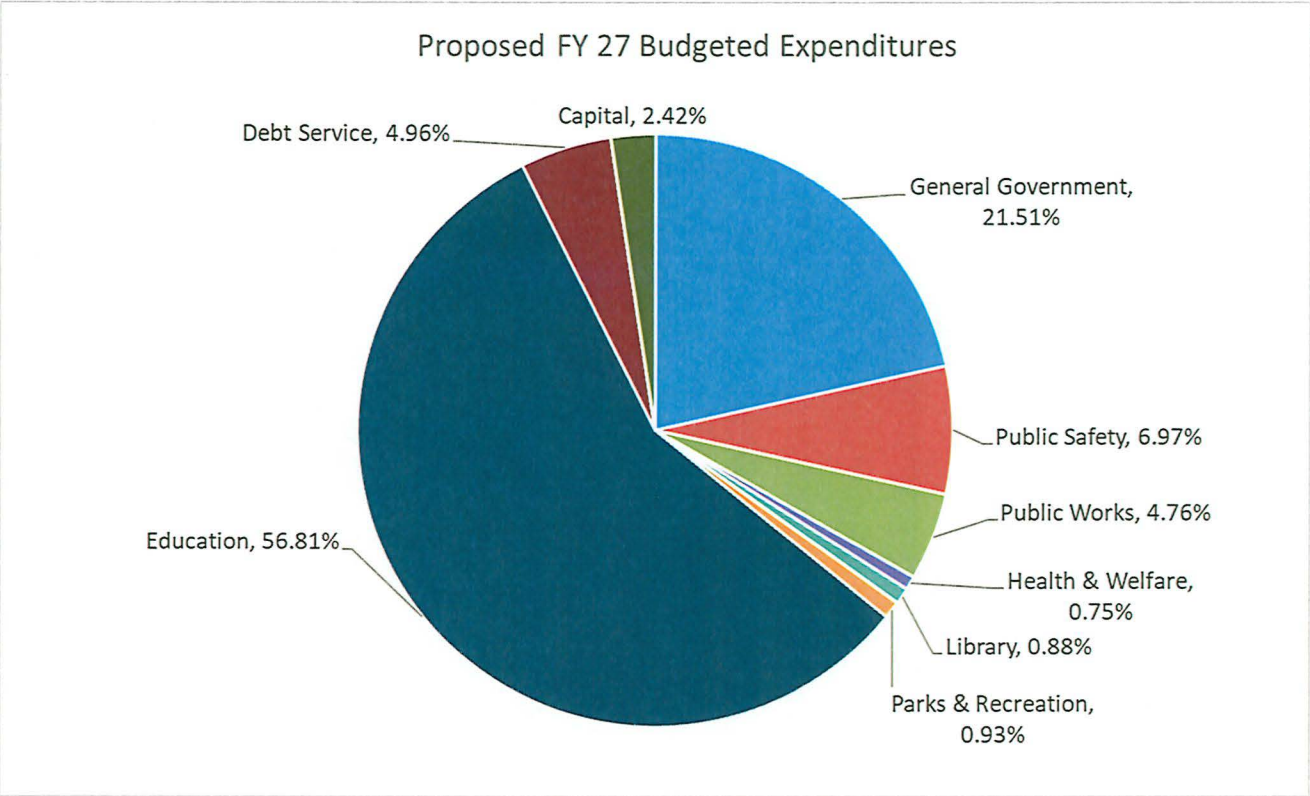
Fund Balance

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

Proposed General Government spending (excluding Healthcare costs and capital) is projected to increase by \$475,181 to \$20,813,981- a 2.35% increase. "In-Kind" expenses, which are expenses under the Gen. Gov budget but for school purposes is \$11,064353. 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.

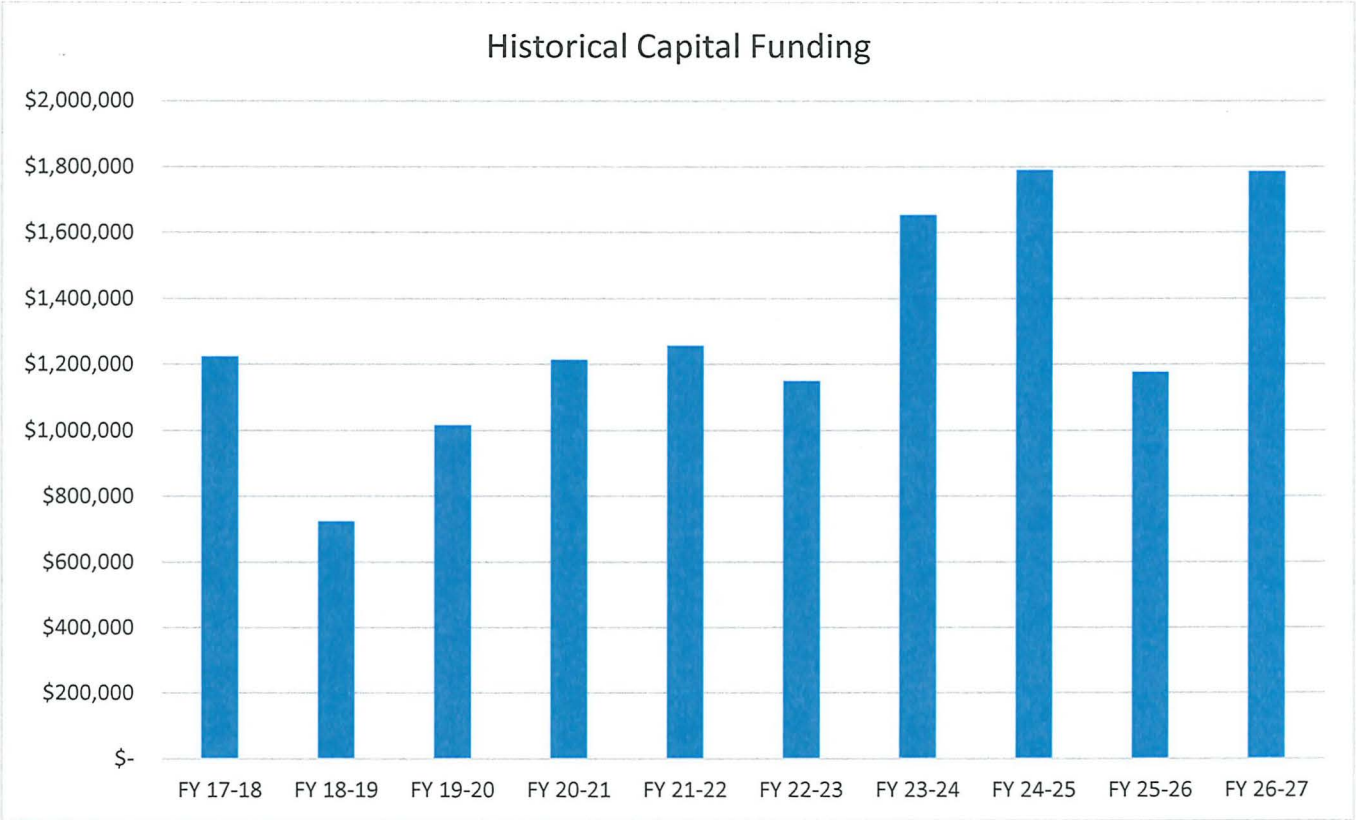


Top Departments by Expense (excluding fringe)

- Police /ACO/ Dispatch: \$4,135,251 (2.21 mills)
- Public Works (including trash contract): \$3,516,761 (1.89 mills)
- Fire/Ambulance Services: \$1,005,759 (0.54 mills)
- Parks and Rec / Sr. Center: \$689,999 (0.37 mills)
- Libraries: \$652,651 (0.35 mills)

Capital Improvement Plan

The FY27 Capital Improvement Plan (CIP) funds at \$1,786,987 of the tax levy- 2nd highest in last 9 years.



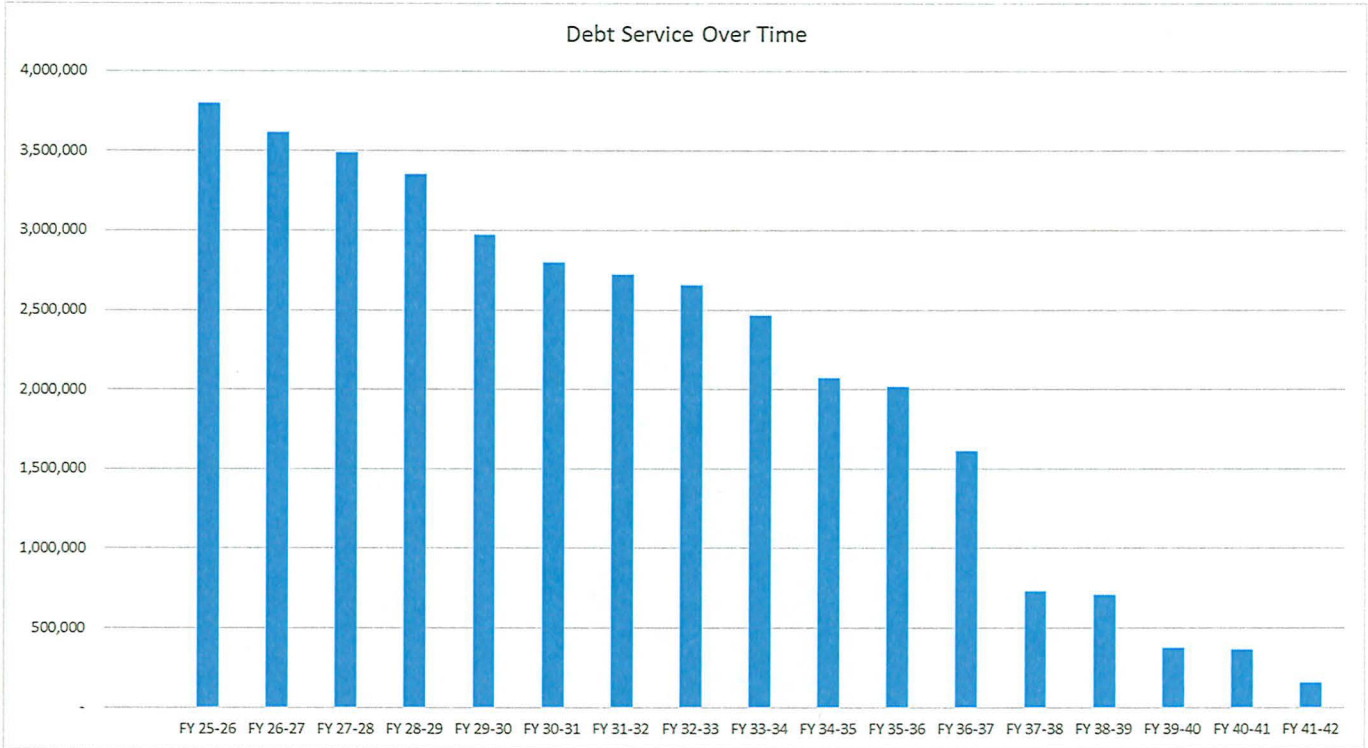
Key CIP Funding includes the following:

- 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

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.



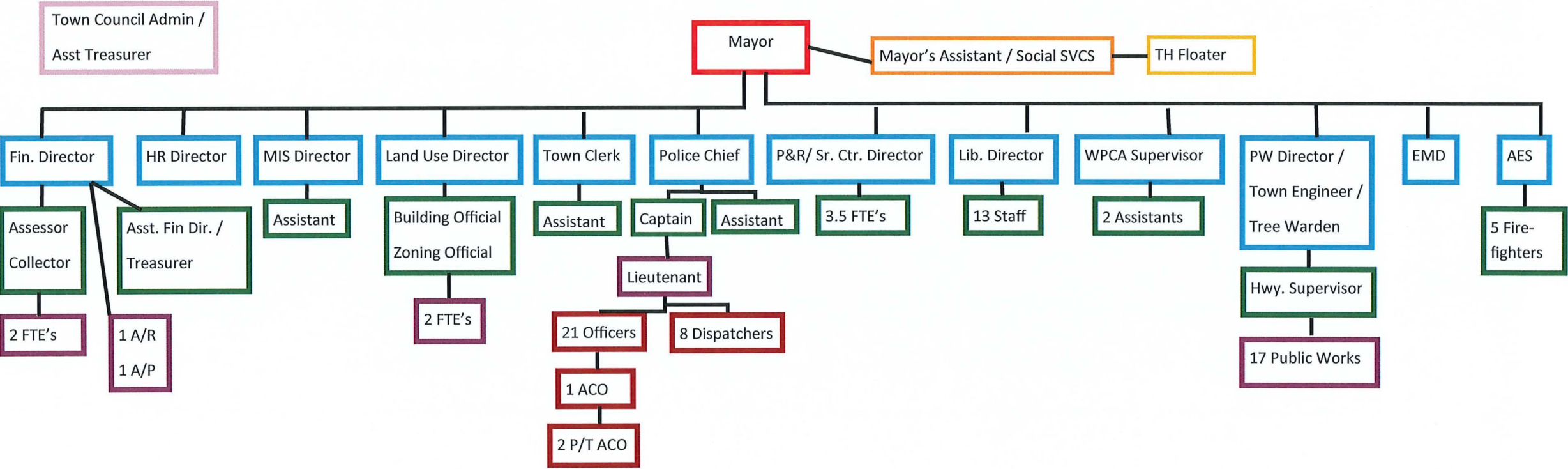
The Value of a Mil of Taxes

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, 1/10th 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 SUMMARY

DEPARTMENT	FY 2023	FY 2024	FY 2025	FY 2026				FY 2027			
	ACTUAL	ACTUAL	ACTUAL	ADOPTED	REVISED	YTD	% OF REVISED	DEPT PROPOSED	Diff vs FY26 Revised	MAYOR PROPOSED	Diff vs FY26 Revised
TOWN COUNCIL	132,422	242,615	143,702	219,256	219,256	115,124	52.51%	292,096	72,840	292,096	72,840
HISTORIC DISTRICTS	23,549	30,159	16,269	17,771	17,771	3,177	17.88%	21,210	3,439	21,210	3,439
CEMETERY COMMITTEE	1,990	6,200	1,978	2,000	2,000	-	0.00%	5,000	3,000	4,000	2,000
MAYOR'S OFFICE	176,123	183,572	199,378	212,630	212,630	119,258	56.09%	213,503	873	214,952	2,322
ADMINISTRATIVE SUPPORT	132,032	137,524	126,889	126,500	126,500	73,454	58.07%	127,300	800	127,300	800
LEGAL SERVICES	89,899	100,621	31,560	20,000	20,000	4,484	22.42%	20,000	-	20,000	-
PROBATE	8,287	8,630	9,000	10,000	10,000	3,527	100.00%	10,000	-	10,000	-
PROPERTY INSURANCE	446,465	490,227	509,397	581,125	581,125	412,814	71.04%	572,250	(8,875)	572,250	(8,875)
HEALTH DISTRICT	117,038	116,400	116,400	120,890	120,890	120,889	0.00%	125,451	4,561	125,451	4,561
CONSERVATION COMMISSION	60	481	2,000	3,575	3,575	13	0.00%	3,575	-	3,575	-
HUMAN RESOURCES STAFF	117,175	91,754	115,822	139,800	139,800	66,815	47.79%	132,736	(7,064)	132,736	(7,064)
EMPLOYEE EXPENSES	9,826,512	10,003,389	10,274,116	11,243,173	11,218,832	5,429,011	48.39%	12,297,600	1,078,768	12,215,100	996,268
REGISTRARS	40,230	45,210	48,000	53,820	53,820	43,818	81.42%	56,160	2,340	55,435	1,615
ELECTIONS	26,922	37,005	53,966	63,062	63,062	23,341	37.01%	90,983	27,921	90,983	27,921
TOWN CLERK	153,699	152,495	159,186	173,645	173,645	81,759	47.08%	176,915	3,270	176,915	3,270
FINANCE	475,639	454,555	505,647	561,100	561,100	275,439	49.09%	556,795	(4,305)	556,795	(4,305)
ASSESSOR	169,393	173,218	167,143	184,834	186,963	110,751	59.24%	189,508	2,545	189,508	2,545
TAX COLLECTOR	244,517	300,474	273,508	159,519	161,303	125,338	77.70%	163,222	1,919	163,222	1,919
MGMT INFORMATION SYSTEMS	335,502	350,973	393,996	396,458	400,618	283,841	70.85%	428,315	27,697	428,315	27,697
LAND USE	279,231	348,012	433,699	446,067	462,141	220,658	47.75%	476,484	14,343	466,484	4,343
PLANNING COMM	1,280	1,928	2,610	1,000	1,000	55	5.50%	1,000	-	1,000	-
EDC	5,731	7,236	7,654	8,140	8,140	7,251	89.08%	8,140	-	8,140	-
IWWC	323	443	245	500	500	-	0.00%	500	-	500	-
ZONING BOARD OF APPEALS	368	375	370	500	500	-	0.00%	530	30	530	30
POLICE	2,992,126	2,976,894	3,159,258	3,166,025	3,166,025	2,012,945	63.58%	3,498,200	332,175	3,311,243	145,218
DISPATCH	707,978	671,058	710,251	713,900	713,900	420,971	58.97%	716,413	2,513	711,165	(2,735)
ANIMAL CONTROL	86,725	104,968	95,642	101,125	102,308	61,580	60.19%	112,843	10,535	112,843	10,535
FIRE MARSHAL	93,252	87,391	91,523	102,690	102,690	52,412	51.04%	102,690	-	102,690	-
ADMINISTRATOR EMERGENCY SERVICES	426,082	436,865	463,391	487,934	487,934	294,999	60.46%	519,692	31,758	519,692	31,758
LEDYARD FIRE	116,242	116,891	127,791	129,500	129,500	86,628	66.89%	137,000	7,500	132,000	2,500
GALES FERRY FIRE	198,033	197,186	210,833	226,094	226,094	123,087	54.44%	230,927	4,833	230,927	4,833
EMERGENCY MANAGEMENT	17,388	18,063	15,820	20,450	20,450	7,800	0.00%	20,450	-	20,450	-
VISITING NURSES	654,968	205,003	10,000	10,000	10,000	6,000	60.00%	-	(10,000)	-	(10,000)
SCHOOL NURSES	333,507	358,174	443,851	502,490	502,490	251,576	50.07%	-	(502,490)	517,876	15,386
SOCIAL SERVICES	101,285	77,190	-	-	-	-	0.00%	32,312	32,312	32,312	32,312
SENIOR CENTER	101,205	-	-	-	-	-	-	-	-	-	-
PUBLIC WORKS ADMIN	169,787	196,309	190,470	214,000	214,000	144,844	67.68%	223,701	9,701	223,701	9,701
PUBLIC WORKS HIGHWAY	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
PUBLIC WORKS VEHICLE MAINTENANCE	357,279	334,420	380,122	370,294	370,294	223,969	60.48%	380,471	10,177	380,471	10,177
PUBLIC WORKS ROAD UPKEEP	174,390	146,664	221,310	155,108	155,108	65,682	42.35%	179,800	24,692	169,800	14,692
PUBLIC WORKS DRAINAGE	-	-	-	-	-	-	-	-	-	-	-
PUBLIC WORKS PROPERTY MAINTENANCE	99,705	84,615	96,221	88,550	88,550	40,482	45.72%	89,500	950	89,500	950
PUBLIC WORKS SANITATION	1,032,009	1,079,510	1,117,000	1,273,800	1,273,800	669,660	52.57%	1,343,200	69,400	1,343,200	69,400
LIBRARY	543,199	564,866	581,262	635,260	641,958	322,314	50.21%	667,174	25,216	652,651	10,693
PARKS AND RECREATION	470,617	588,720	582,533	667,550	668,985	402,074	60.10%	694,949	25,964	689,999	21,014
BOARD OF EDUCATION	34,337,932	35,815,724	38,157,522	40,462,242	40,462,242	-	0.00%	41,872,335	1,410,093	41,932,335	1,470,093
DEBT SERVICE	4,476,232	4,355,473	3,906,653	3,847,450	3,847,450	2,554,048	66.38%	3,664,241	(183,209)	3,664,241	(183,209)
CONTRIBUTION TO CNR	1,150,285	1,653,735	1,791,098	1,177,779	1,177,779	158,708	13.48%	2,132,304	954,525	1,786,987	609,208
TRANSFERRED FUNDS	664,060	504,131	412,392	-	-	-	0.00%	-	-	-	-
TOTAL GENERAL GOVERNMENT	27,329,068	26,832,750	27,038,406	29,902,735	29,914,020	16,147,181	53.98%	32,025,229	2,111,209	31,878,334	1,964,314
TOTAL BOARD OF EDUCATION	35,815,724	38,157,522	40,462,242	40,462,242	40,462,242	-	0.00%	41,872,335	1,410,093	41,932,335	1,470,093
TOTAL EXPENDITURES	63,144,792	64,990,272	67,500,648	70,364,977	70,376,262	16,147,181	22.94%	73,897,564	3,521,302	73,810,669	3,434,407

TOWN OF LEDYARD
FISCAL YEAR 2027 MAYOR'S PROPOSED BUDGET
EXPENDITURE DETAIL

			FY 2023	FY 2024	FY 2025	FY 2026				FY 2027					
DEPARTMENT	ACCOUNT #	ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ADOPTED	REVISED	YTD-1/31/26	% of REVISED	DEPT PROPOSED	Diff vs FY26 Revised	% Chg Revised	MAYOR PROPOSED	Diff vs FY26 Revised	% Chge Revised
TOWN COUNCIL															
	10110101 51601	TREASURER	17,924	18,550	19,082	19,551	19,551	11,279		20,138	587	3.0%	20,138	587	3.0%
	10110101 51602	ADMIN TOWN COUNCIL	66,862	68,730	79,543	82,624	82,624	47,668		85,103	2,479	3.0%	85,103	2,479	3.0%
	10110101 53300	PROFESSIONAL/TECH SERVICES								30,000	30,000	N/A	30,000	30,000	N/A
	10110101 53600	ACCOUNTING SERVICES/AUDIT	35,875	36,385	38,200	40,110	40,110	21,000		50,110	10,000	24.9%	50,110	10,000	24.9%
	10110101 53610	LEGAL SERVICES	10,357	117,305	5,919	70,000	70,000	34,855		100,000	30,000	42.9%	100,000	30,000	42.9%
	10110101 56100	OPERATING EXPENSES	1,404	1,645	958	3,971	3,971	322		3,745	(226)	-5.7%	3,745	(226)	-5.7%
	10110101 58790	CONTINGENCY	-	-	-	3,000	3,000	-		3,000	-	0.0%	3,000	-	0.0%
			132,422	242,615	143,702	219,256	219,256	115,124	52.51%	292,096	72,840	33.2%	292,096	72,840	33.2%
HISTORIC DISTRICTS															
	10110103 52205	CONTRACTUAL EXPENSES	10,333	15,500	1,292	-	-	-		-	-	N/A	-	-	N/A
	10110103 54500	HISTORIC BUILDINGS MAINT	5,205	6,123	7,407	7,500	7,500	1,280		6,000	(1,500)	-20.0%	6,000	(1,500)	-20.0%
	10110103 54501	SAW MILL MAINTENANCE	3,626	3,814	3,578	3,151	4,015	-		5,500	1,485	37.0%	5,500	1,485	37.0%
	10110103 56100	LESTER/RESEARCH OPERATING	1,862	1,845	2,022	4,015	3,151	1,269		6,060	2,909	92.3%	6,060	2,909	92.3%
	10110103 56101	SAW MILL OPERATING	1,348	1,377	1,778	1,605	1,605	628		2,150	545	34.0%	2,150	545	34.0%
	10110103 58790	MISCELLANEOUS EXPENSES	1,175	1,500	192	1,500	1,500	-		1,500	-	0.0%	1,500	-	0.0%
			23,549	30,159	16,269	17,771	17,771	3,177	17.88%	21,210	3,439	19.4%	21,210	3,439	19.4%
CEMETERY COMMITTEE															
	10110107 56100	OPERATING EXPENSES	1,990	6,200	1,978	2,000	2,000	-		5,000	3,000	150.0%	4,000	2,000	100.0%
			1,990	6,200	1,978	2,000	2,000	-		5,000	3,000		4,000	2,000	100.0%
MAYOR'S OFFICE															
	10110201 51160	CUSTODIAN SALARIES	-	-	-	-	-	-		-	-		-	-	
	10110201 51305	TOWN HALL FLOATER	18,156	18,940	19,780	28,692	28,692	15,010		28,692	-	0.0%	28,692	-	0.0%
	10110201 51604	MAYOR	99,519	107,000	107,000	107,000	107,000	61,731		107,000	-	0.0%	115,820	8,820	8.2%
	10110201 51607	MAYORAL ASST	45,285	45,532	57,951	68,438	68,438	39,107		65,611	(2,827)	-4.1%	58,240	(10,198)	-14.9%
	10110201 51700	ADMINISTRATIVE WAGES	-	-	-	-	-	-		-	-		-	-	
	10110201 55301	TOWN NEWSLETTER	4,448	3,499	5,148	5,000	5,000	2,964		5,200	200	4.0%	5,200	200	4.0%
	10110201 56100	OPERATING EXPENSES	1,704	957	780	2,500	2,500	106		2,000	(500)	-20.0%	2,000	(500)	-20.0%
	10110201 58790	CONTINGENCY	7,011	7,644	8,719	1,000	1,000	340		5,000	4,000	400.0%	5,000	4,000	400.0%
			176,123	183,572	199,378	212,630	212,630	119,258	56.09%	213,503	873	0.4%	214,952	2,322	1.1%
ADMINISTRATIVE SUPPORT															
	10110203 53700	CONTRACT MAINT/LEASES	58,956	62,702	57,784	57,700	57,700	32,126		58,000	300	0.5%	58,000	300	0.5%
	10110203 54311	FIRE HYDRANT MAINTENANCE	10,900	10,900	10,900	10,900	10,900	0		10,900	-	0.0%	10,900	-	0.0%
	10110203 55247	ADA COMPLIANCE	896	174	244	500	500	219		500	-	0.0%	500	-	0.0%
	10110203 55410	ADVERTISING/LEGAL NOTICES	16,365	16,139	6,759	10,000	10,000	2,725		10,000	-	0.0%	10,000	-	0.0%
	10110203 56205	WATER	4,000	3,940	3,817	4,500	4,500	2,124		4,000	(500)	-11.1%	4,000	(500)	-11.1%
	10110203 56900	OTHER SUPPLIES	5,952	9,742	9,223	6,500	6,500	2,848		6,500	-	0.0%	6,500	-	0.0%
	10110203 56910	POSTAGE	16,268	14,602	17,957	16,000	16,000	13,299		16,500	500	3.1%	16,500	500	3.1%
	10110203 58100	DUES & FEES	8,477	8,477	8,477	8,900	8,900	8,966		9,100	200	2.2%	9,100	200	2.2%
	10110203 58105	MISC DUES&FEES	10,218	10,848	11,728	11,500	11,500	11,147		11,800	300	2.6%	11,800	300	2.6%
			132,032	137,524	126,889	126,500	126,500	73,454	58.07%	127,300	800	0.6%	127,300	800	0.6%
LEGAL SERVICES															
	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	-	0.0%	20,000	-	0.0%
			89,899	100,621	31,560	20,000	20,000	4,484	22.42%	20,000	-	0.0%	20,000	-	0.0%
PROBATE															
	10110207 54900	PURCHASED SERVICES	8,287	8,630	9,000	10,000	10,000	3,527		10,000	-	0.0%	10,000	-	0.0%
			8,287	8,630	9,000	10,000	10,000	3,527		10,000	-	0.0%	10,000	-	0.0%
PROPERTY INSURANCE															
	10110209 55210	AUTO INSURANCE	70,425	70,511	75,591	82,675	82,675	57,679		80,750	(1,925)	-2.3%	80,750	(1,925)	-2.3%
	10110209 55220	BOILER & MACHINERY INSURANCE	7,350	7,340	7,810	8,635	8,635	6,024		8,450	(185)	-2.1%	8,450	(185)	-2.1%
	10110209 55231	POLICE PROFESS LIABILITY	16,180	16,150	17,188	19,000	19,000	13,256		18,600	(400)	-2.1%	18,600	(400)	-2.1%
	10110209 55232	GEN LIAB / EXCESS LIAB	151,528	151,456	165,031	177,870	177,870	125,354		174,000	(3,870)	-2.2%	174,000	(3,870)	-2.2%
	10110209 55233	PUBLIC OFFICIALS LIAB	38,280	38,210	40,646	44,945	44,945	31,356		44,000	(945)	-2.1%	44,000	(945)	-2.1%
	10110209 55234	SCHOOL OFFICIALS LIAB	14,100	14,080	14,975	16,555	16,555	11,550		16,200	(355)	-2.1%	16,200	(355)	-2.1%
	10110209 55235	VNA LIABILITY	7,110	7,090	-	-	-	-		-	-		-	-	
	10110209 55241	PROPERTY INSURANCE--BOE	78,570	78,420	83,426	92,250	92,250	64,358		90,150	(2,100)	-2.3%	90,150	(2,100)	-2.3%
	10110209 55242	AMBULANCE & FIRE	56,166	58,806	66,867	72,715	72,715	70,204		75,000	2,285	3.1%	75,000	2,285	3.1%
	10110209 55245	INSURANCE DEDUCTIBLE	6,646	15,665	3,127	20,000	20,000	-		20,000	-	0.0%	20,000	-	0.0%
	10110209 55246	RISK MANAGEMENT	110	-	-	10,000	10,000	-		10,000	-	0.0%	10,000	-	0.0%
	10110209 55249	CYBER COVERAGE	-	32,499	34,736	36,480	36,480	33,033		35,100	(1,380)	-3.8%	35,100	(1,380)	-3.8%
			446,465	490,227	509,397	581,125	581,125	412,814	71.04%	572,250	(8,875)	-1.5%	572,250	(8,875)	-1.5%
HEALTH DISTRICT															
	10110211 58790	HEALTH DISTRICT	117,038	116,400	116,400	120,890	120,890	120,889		125,451	4,561		125,451	4,561	3.8%
			117,038	116,400	116,400	120,890	120,890	120,889	100.00%	125,451	4,561	3.8%	125,451	4,561	3.8%

TOWN OF LEDYARD
FISCAL YEAR 2027 MAYOR'S PROPOSED BUDGET
EXPENDITURE DETAIL

DEPARTMENT		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026				FY 2027					
ACCOUNT #	ACCOUNT DESCRIPTION				ADOPTED	REVISED	YTD-1/31/26	% of REVISED	DEPT PROPOSED	Diff vs FY26 Revised	% Chg Revised	MAYOR PROPOSED	Diff vs FY26 Revised	% Chge Revised
CONSERVATION COMMISSION														
10110213	56100 OPERATING EXPENSES	60	481	1,075	1,150	1,150	13		1,150	-	0.0%	1,150	-	0.0%
10110213	57300 NEW EQUIPMENT	-	-	-	1,500	1,500	-		1,500	-	0.0%	1,500	-	0.0%
10110213	58790 MISCELLANEOUS EXPENSES	-	-	925	925	925	-		925	-	0.0%	925	-	0.0%
		60	481	2,000	3,575	3,575	13	0.36%	3,575	-	0.0%	3,575	-	0.0%
HUMAN RESOURCES STAFF														
10110251	51606 HUMAN RESOURCES DIRECTOR	115,083	90,019	92,427	97,850	97,850	56,452		100,786	2,936	3.0%	100,786	2,936	3.0%
10110251	53610 LEGAL SERVICES	-	-	22,831	40,000	40,000	9,517		30,000	(10,000)		30,000	(10,000)	
10110251	58110 TRAINING/MTGS/DUES/SUBSCRIP	2,092	1,735	564	1,950	1,950	846		1,950	-	0.0%	1,950	-	0.0%
		117,175	91,754	115,822	139,800	139,800	66,815	47.79%	132,736	(7,064)	-5.1%	132,736	(7,064)	-5.1%
EMPLOYEE EXPENSES														
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	26.7%	1,405,500	282,600	25.2%
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	11.7%	6,696,500	626,710	10.3%
10110253	52101 HEALTHCARE WAIVERS	225,531	223,743	237,710	275,000	275,000	122,440		275,000	-	0.0%	275,000	-	0.0%
10110253	52102 BENEFITS CONSULTANT	2,500	-	-	-	-	-		-	-	N/A	-	-	N/A
10110253	52105 HEALTHCARE-FIREFIGHTERS	85,217	102,576	124,449	133,100	133,100	61,914		106,000	(27,100)	-20.4%	106,000	(27,100)	-20.4%
10110253	52106 BOE RETIREE HEALTHCARE	488,934	41,905	470,868	525,000	525,000	4,300		525,000	-	0.0%	525,000	-	0.0%
10110253	52201 HEALTH CARE TEAMSTERS	360,894	347,190	427,740	418,000	418,000	204,706		427,000	9,000	2.2%	427,000	9,000	2.2%
10110253	52203 MISC EMPLOYEE EXPENSES	4,616	3,523	3,762	7,000	7,000	1,385		7,000	-	0.0%	7,000	-	0.0%
10110253	52204 PRE-EMPLOYMENT TESTING	3,919	3,796	5,696	5,000	5,000	1,371		5,500	500	10.0%	5,500	500	10.0%
10110253	52205 CONTRACTUAL ALLOWANCES	35,891	53,801	43,323	65,000	65,000	30,970		65,000	-	0.0%	65,000	-	0.0%
10110253	52206 RETIREMENT CASHOUT	62,741	76,660	95,115	75,000	75,000	34,475		75,000	-	0.0%	75,000	-	0.0%
10110253	52207 PAYROLL EXPENSES	11,334	11,008	11,558	12,000	12,000	6,907		12,000	-	0.0%	12,000	-	0.0%
10110253	52300 RETIREMENT	1,163,197	950,000	850,000	740,000	740,000	-		750,000	10,000	1.4%	750,000	10,000	1.4%
10110253	52310 DEFINED CONTR PLAN	363,253	488,339	578,058	615,000	615,000	375,050		630,000	15,000	2.4%	630,000	15,000	2.4%
10110253	52400 SALARY BENEFIT ADJUSTMENT	103,792	63,994	20,367	50,000	25,659	587		110,000	84,341	328.7%	110,000	84,341	328.7%
10110253	52500 SOCIAL SECURITY	630,590	626,116	646,957	680,000	680,000	431,260		660,000	(20,000)	-2.9%	680,000	-	0.0%
10110253	52600 UNEMPLOYMENT COMP	2,829	9,265	12,956	10,000	10,000	973		5,000	(5,000)	-50.0%	5,000	(5,000)	-50.0%
10110253	52900 WORKER'S COMP GEN GOV	101,085	99,428	99,423	104,400	104,400	74,565		104,400	-	0.0%	104,400	-	0.0%
10110253	52910 WORKERS COMP BOE	303,254	298,282	298,271	313,183	313,183	223,694		313,200	17	0.0%	313,200	17	0.0%
10110253	52915 LIFE/LTD/AD&D INSURANCE	13,089	13,391	22,209	22,800	22,800	14,639		23,000	200	0.9%	23,000	200	0.9%
		9,826,512	10,003,389	10,274,116	11,243,173	11,218,832	5,429,011	-48.39%	12,297,600	1,078,768	9.6%	12,215,100	996,268	8.9%
REGISTRARS														
10110301	51700 ADMINISTRATIVE WAGES	39,191	45,210	48,000	53,820	53,820	43,818		56,160	2,340	4.3%	55,435	1,615	3.0%
10110301	56100 OPERATING EXPENSES	1,039	-	-	-	-	-		-	-	-	-	-	-
		40,230	45,210	48,000	53,820	53,820	43,818	81.42%	56,160	2,340	4.3%	55,435	1,615	3.0%
ELECTIONS														
10110303	51710 OTHER WAGES	-	11,862	34,487	36,042	36,042	20,002		56,363	20,321	56.4%	56,363	20,321	56.4%
10110303	51720 STIPENDS	12,615	-	-	-	-	0		-	-	-	-	-	-
10110303	53645 TRAINING	-	2,452	3,550	3,620	3,620	170		8,520	4,900	135.4%	8,520	4,900	135.4%
10110303	54310 EQUIPMENT MAINTENANCE	2,250	2,250	1,236	3,800	3,800	1,800		4,000	200	5.3%	4,000	200	5.3%
10110303	55300 COMMUNICATIONS	-	1,579	60	1,600	1,600	-		1,600	-	0.0%	1,600	-	0.0%
10110303	56900 OTHER SUPPLIES	12,057	18,710	14,440	17,750	17,750	1,369		20,250	2,500	14.1%	20,250	2,500	14.1%
10110303	58300 EMPLOYEE REIMBURSEMENT	-	152	193	250	250	-		250	-	0.0%	250	-	0.0%
		26,922	37,005	53,966	63,062	63,062	23,341	37.01%	90,983	27,921	44.3%	90,983	27,921	44.3%
TOWN CLERK														
10110311	51600 DEPARTMENT HEAD WAGES	63,869	65,680	67,558	77,400	77,400	44,654		79,722	2,322	3.0%	79,722	2,322	3.0%
10110311	51615 ASSISTANT WAGES	46,913	50,013	54,496	55,320	55,320	31,968		55,328	8	0.0%	55,328	8	0.0%
10110311	53600 ACCOUNTING SERVICES/AUDIT	4,000	4,000	4,000	4,000	4,000	1,000		4,000	-	0.0%	4,000	-	0.0%
10110311	56100 OPERATING EXPENSES	29,039	27,402	27,161	30,100	30,100	2,417		31,040	940	3.1%	31,040	940	3.1%
10110311	56135 RECORDINGS/LICENSING SUPPLIES	8,550	4,198	4,426	5,475	5,475	920		5,475	-	0.0%	5,475	-	0.0%
10110311	58110 TRAINING/MTGS/DUES/SUBSCRIP	1,328	1,202	1,545	1,350	1,350	800		1,350	-	0.0%	1,350	-	0.0%
		153,699	152,495	159,186	173,645	173,645	81,759	47.08%	176,915	3,270	1.9%	176,915	3,270	1.9%
FINANCE														
10112101	51600 DEPARTMENT HEAD WAGES	106,021	108,817	111,939	133,000	133,000	76,731		136,990	3,990	3.0%	136,990	3,990	3.0%
10112101	51603 ASST FINANCE DIR	67,958	69,784	71,784	73,548	73,548	42,432		75,755	2,207	3.0%	75,755	2,207	3.0%
10112101	51615 ASSISTANT WAGES	87,876	86,115	98,839	100,902	100,902	56,494		98,900	(2,002)	-2.0%	98,900	(2,002)	-2.0%
10112101	56100 OPERATING EXPENSES	2,457	1,526	1,645	2,650	2,650	1,025		2,650	-	0.0%	2,650	-	0.0%
10112101	56200 HEATING OIL/PROPANE	71,010	47,957	56,631	68,000	68,000	24,702		65,000	(3,000)	-4.4%	65,000	(3,000)	-4.4%
10112101	56220 ELECTRICITY	138,998	138,519	162,780	180,000	180,000	74,015		175,000	(5,000)	-2.8%	175,000	(5,000)	-2.8%
10112101	58110 TRAINING/MTGS/DUES/SUBSCRIP	1,319	1,837	2,029	3,000	3,000	40		2,500	(500)	-16.7%	2,500	(500)	-16.7%
		475,639	454,555	505,647	561,100	561,100	275,439	49.09%	556,795	(4,305)	-0.8%	556,795	(4,305)	-0.8%

TOWN OF LEDYARD
FISCAL YEAR 2027 MAYOR'S PROPOSED BUDGET
EXPENDITURE DETAIL

DEPARTMENT			FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026				FY 2027					
ACCOUNT # ACCOUNT DESCRIPTION						ADOPTED	REVISED	YTD-1/31/26	% of REVISED	DEPT PROPOSED	Diff vs FY26 Revised	% Chg Revised	MAYOR PROPOSED	Diff vs FY26 Revised	% Chge Revised
ASSESSOR															
10112111	51610	SUPERVISORS	111,071	108,429	85,522	85,522	87,651	50,664		89,843	2,192	2.5%	89,843	2,192	2.5%
10112111	51615	ASSISTANT WAGES	41,447	44,201	43,045	47,612	47,612	26,118		46,665	(947)	-2.0%	46,665	(947)	-2.0%
10112111	51710	OTHER WAGES	-	-	25,000	25,000	25,000	12,500		25,000	-	0.0%	25,000	-	0.0%
10112111	53610	LEGAL SERVICES (NEW)	-	-	-	-	-	-		1,000	1,000	N/A	1,000	1,000	N/A
10112111	53700	CONTRACT MAINTENANCE/LEASES	14,461	16,246	9,916	21,000	21,000	19,508		21,000	-	0.0%	21,000	-	0.0%
10112111	56100	OPERATING EXPENSES	1,070	1,068	1,391	3,000	3,000	1,401		3,000	-	0.0%	3,000	-	0.0%
10112111	58110	TRAINING/MTGS/DUES/SUBSCRIP	1,344	3,274	2,269	2,700	2,700	560		3,000	300	11.1%	3,000	300	11.1%
			169,393	173,218	167,143	184,834	186,963	110,751	59.24%	189,508	2,545	1.4%	189,508	2,545	1.4%
TAX COLLECTOR															
10112131	51300	SEASONAL HELP	3,304	7,398	6,700	6,400	6,400	5,260		6,400	-	0.0%	6,400	-	0.0%
10112131	51610	SUPERVISORS	67,541	69,269	71,017	71,017	72,801	41,789		74,620	1,819	2.5%	74,620	1,819	2.5%
10112131	51615	ASSISTANT WAGES	42,366	45,369	46,804	51,452	51,452	29,684		51,452	-	0.0%	51,452	-	0.0%
10112131	53610	LEGAL SERVICES (NEW)	-	-	179	500	500	-		500	-	-	500	-	-
10112131	53700	CONTRACT MAINTENANCE/LEASES	2,105	2,650	2,650	2,800	2,800	1,200		2,800	-	0.0%	2,800	-	0.0%
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	-	0.0%	24,800	-	0.0%
10112131	58110	TRAINING/MTGS/DUES/SUBSCRIP	1,733	1,561	2,383	2,400	2,400	628		2,500	100	4.2%	2,500	100	4.2%
10112131	58506	TAX UNDERPAYMENT	-	-	-	150	150	-		150	-	0.0%	150	-	0.0%
			244,517	300,474	273,508	159,519	161,303	125,338	77.70%	163,222	1,919	1.2%	163,222	1,919	1.2%
MIS															
10112151	51130	OVERTIME	-	-	-	1,250	1,250	798		1,250	-	-	1,250	-	-
10112151	51610	SUPERVISORS	80,604	79,020	84,212	91,604	95,764	53,801		98,156	2,392	2.5%	98,156	2,392	2.5%
10112151	51700	ADMINISTRATIVE WAGES	39,674	46,661	49,987	57,658	57,658	32,789		57,658	-	0.0%	57,658	-	0.0%
10112151	53655	MEETING MANAGEMENT SYSTEM	15,952	23,263	24,912	20,910	20,910	-		23,001	2,091	10.0%	23,001	2,091	10.0%
10112151	53657	WEBSITE UPGRADE/SUPPORT	6,853	8,332	9,455	9,970	9,970	9,968		10,297	327	3.3%	10,297	327	3.3%
10112151	53690	SOFTWARE SUPPORT & MAINT	113,622	100,775	88,124	90,111	90,111	90,065		92,134	2,023	2.2%	92,134	2,023	2.2%
10112151	53695	FINANCIAL SOFTWARE HOSTING	22,000	21,000	22,050	23,153	23,153	23,153		23,732	579	2.5%	23,732	579	2.5%
10112151	53696	LAND USE SOFTWARE LICENSING	10,500	11,532	39,157	26,700	26,700	24,000		24,000	(2,700)	-10.1%	24,000	(2,700)	-10.1%
10112151	54300	REPAIRS & MAINTENANCE	4,842	6,355	16,057	16,920	16,920	6,759		17,346	426	2.5%	17,346	426	2.5%
10112151	55330	TELEPHONE & FAX SERVICE	12,734	12,827	11,775	10,968	10,968	4,453		11,275	307	2.8%	11,275	307	2.8%
10112151	55340	INTERNET SERVICE	7,500	8,832	9,000	9,000	9,000	2,711		9,000	-	0.0%	9,000	-	0.0%
10112151	56900	OTHER SUPPLIES	6,215	6,239	5,992	6,000	6,000	5,991		6,000	-	0.0%	6,000	-	0.0%
10112151	57400	COMPUTER EQUIPMENT	3,965	11,275	-	-	-	-		-	-	-	-	-	-
10112151	57410	COMPUTER SOFTWARE	10,065	14,027	32,266	31,204	31,204	29,353		53,556	22,352	71.6%	53,556	22,352	71.6%
10112151	58110	TRAINING/MTGS/DUES/SUBSCRIP	976	835	1,009	1,010	1,010	-		910	(100)	-9.9%	910	(100)	-9.9%
			335,502	350,973	393,996	396,458	400,618	283,841	70.85%	428,315	27,697	6.9%	428,315	27,697	6.9%
LAND USE															
10114301	51130	OVERTIME	-	-	-	5,450	5,450	1,403		5,450	-	-	5,450	-	-
10114301	51600	DEPARTMENT HEAD WAGES	95,274	113,220	108,665	108,150	108,150	62,394		111,395	3,245	3.0%	111,395	3,245	3.0%
10114301	51610	SUPERVISORS	116,962	145,738	148,436	143,215	148,004	84,243		150,472	2,468	1.7%	150,472	2,468	1.7%
10114301	51615	ASSISTANT WAGES	59,647	81,167	77,695	80,632	91,917	45,461		99,807	7,890	8.6%	99,807	7,890	8.6%
10114301	51800	PART-TIME WAGES	308	-	-	400	400	-		400	-	0.0%	400	-	0.0%
10114301	53300	PROFESSIONAL/TECH SERVICES	-	-	13,448	50,000	50,000	-		50,000	-	0.0%	40,000	(10,000)	-20.0%
10114301	53610	LEGAL SERVICES (NEW)	-	-	75,635	40,000	40,000	21,436		40,000	-	0.0%	40,000	-	0.0%
10114301	55410	ADVERTISING/LEGAL NOTICES	-	-	5,014	6,500	6,500	2,478		6,500	-	0.0%	6,500	-	0.0%
10114301	56100	OPERATING EXPENSES	5,474	5,129	2,494	6,000	6,000	1,919		6,000	-	0.0%	6,000	-	0.0%
10114301	58110	TRAINING/MTGS/DUES/SUBSCRIP	1,566	2,758	2,312	5,720	5,720	1,324		6,460	740	12.9%	6,460	740	12.9%
			279,231	348,012	433,699	446,067	462,141	220,658	47.75%	476,484	14,343	3.1%	466,484	4,343	0.9%
PLANNING COMMISSION															
10114303	53400	OTHER PROFESS/TECH SERVICES	850	1,711	2,400	-	-	-		-	-	#DIV/0!	-	-	#DIV/0!
10114303	56100	OPERATING EXPENSES	430	217	210	1,000	1,000	55		1,000	-	N/A	1,000	-	N/A
			1,280	1,928	2,610	1,000	1,000	55	5.50%	1,000	-	0.0%	1,000	-	0.0%
EDC															
10114305	56100	OPERATING EXPENSES	36	-	94	500	500	-		500	-	0.0%	500	-	0.0%
10114305	58100	DUES & FEES	5,695	7,236	7,560	7,640	7,640	7,251		7,640	-	0.0%	7,640	-	0.0%
			5,731	7,236	7,654	8,140	8,140	7,251	89.08%	8,140	-	0.0%	8,140	-	0.0%
IWWC															
10114501	56100	OPERATING EXPENSES	323	443	245	500	500	-		500	-	0.0%	500	-	0.0%
			323	443	245	500	500	-	0.00%	500	-	0.0%	500	-	0.0%
ZONING BOARD OF APPEALS															
10114507	56100	OPERATING EXPENSES	368	375	370	500	500	-		530	30	6.0%	530	30	6.0%
			368	375	370	500	500	-	0.00%	530	30	6.0%	530	30	6.0%

TOWN OF LEDYARD
FISCAL YEAR 2027 MAYOR'S 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	% Chg Revised	MAYOR PROPOSED	Diff vs FY26 Revised	% Chge Revised
POLICE															
	10120101	51130 OVERTIME	434,703	396,803	397,192	345,050	345,050	297,856		549,800	204,750	59.3%	440,400	95,350	27.6%
	10120101	51608 DEPARTMENT HEAD - CHIEF	132,819	135,835	139,748	143,941	143,941	83,043		148,260	4,319	3.0%	148,260	4,319	3.0%
	10120101	51609 CAPTAIN (LIEUTENANT)	107,388	111,255	114,461	117,894	117,894	67,884		121,431	3,537	3.0%	121,431	3,537	3.0%
	10120101	51630 PUBLIC SAFETY EMPLOYEES	1,658,908	1,757,063	1,886,492	1,909,791	1,909,791	1,146,713		1,981,508	71,717	3.8%	1,909,791	-	0.0%
	10120101	51700 ADMINISTRATIVE WAGES	49,307	52,054	53,458	55,495	55,495	31,803		55,495	-	0.0%	55,495	-	0.0%
	10120101	51715 HOLIDAY PAY	41,050	48,218	45,555	60,000	60,000	44,964		77,000	17,000	28.3%	67,000	7,000	11.7%
	10120101	51716 DUI GRANT PAYROLL	435	6,584	2,878	12,000	12,000	-		8,000	(4,000)	-33.3%	8,000	(4,000)	-33.3%
	10120101	51717 OT OUTSIDE ASSIGNMENTS	207,476	70,698	111,024	120,000	120,000	103,685		150,000	30,000	25.0%	150,000	30,000	25.0%
	10120101	51720 STIPEND-MEALS	11,719	24,685	20,640	14,400	14,400	9,420		15,400	1,000	6.9%	15,400	1,000	6.9%
	10120101	51730 DEGREE INCENTIVE	1,950	6,150	5,250	9,500	9,500	1,650		8,150	(1,350)	-14.2%	8,150	(1,350)	-14.2%
	10120101	51900 COMP-TIME LIABILITY	18,477	11,393	19,387	15,000	15,000	22,154		16,300	1,300	8.7%	16,300	1,300	8.7%
	10120101	53645 TRAINING SALARY	59,067	83,067	83,006	80,500	80,500	54,036		80,500	-	0.0%	84,660	4,160	5.2%
	10120101	53646 TRAINING SUPPORT	26,638	25,445	28,374	27,746	27,746	17,208		31,781	4,035	14.5%	31,781	4,035	14.5%
	10120101	53700 CONTRACT MAINTENANCE/LEASES	31,838	34,711	29,730	37,864	37,864	26,077		39,455	1,591	4.2%	39,455	1,591	4.2%
	10120101	54226 PRISONER EXPENSES	3,460	5,435	3,913	4,050	4,050	1,342		4,050	-	0.0%	4,050	-	0.0%
	10120101	54300 REPAIRS & MAINTENANCE	5,215	10,629	10,542	9,500	9,500	3,293		10,000	500	5.3%	10,000	500	5.3%
	10120101	54310 EQUIPMENT MAINTENANCE	35,698	34,481	33,632	33,000	33,000	13,721		36,200	3,200	9.7%	36,200	3,200	9.7%
	10120101	55330 TELEPHONE & FAX SERVICE	3,216	2,010	2,580	2,920	2,920	612		2,920	-	0.0%	2,920	-	0.0%
	10120101	55335 MOBILE DATA SERVICE	10,610	8,398	9,058	12,054	12,054	4,012		9,940	(2,114)	-17.5%	9,940	(2,114)	-17.5%
	10120101	56100 OPERATING EXPENSES	20,387	17,034	20,310	18,000	18,000	8,660		19,250	1,250	6.9%	19,250	1,250	6.9%
	10120101	56205 WATER	2,955	2,974	3,739	3,000	3,000	1,345		3,360	360	12.0%	3,360	360	12.0%
	10120101	56260 DIESEL/GASOLINE	66,550	66,129	62,989	62,000	62,000	29,452		62,000	-	0.0%	62,000	-	0.0%
	10120101	56730 UNIFORMS	39,664	41,190	42,637	38,500	38,500	22,842		38,500	-	0.0%	38,500	-	0.0%
	10120101	56900 OTHER SUPPLIES	18,556	18,633	18,632	19,900	19,900	14,657		19,900	-	0.0%	19,900	-	0.0%
	10120101	57300 NEW EQUIPMENT	2,390	2,400	7,920	7,920	7,920	6,270		3,000	(4,920)	-62.1%	3,000	(4,920)	-62.1%
	10120101	58110 TRAINING/MTGS/DUES/SUBSCRIP	1,650	3,620	6,111	6,000	6,000	250		6,000	-	0.0%	6,000	-	0.0%
	10120101	58791 CANINE UPKEEP	-	-	-	-	-	-		-	-	-	-	-	-
			2,992,126	2,976,894	3,159,258	3,166,025	3,166,025	2,012,945	63.58%	3,498,200	332,175	10.5%	3,311,243	145,218	4.6%
DISPATCH															
	10120103	51130 OVERTIME	136,142	127,908	127,946	92,975	92,975	69,757		95,300	2,325	2.5%	95,300	2,325	2.5%
	10120103	51299 PER DIEM WAGES	6,350	15,588	13,080	16,000	16,000	6,716		16,000	-	0.0%	16,000	-	0.0%
	10120103	51630 PUBLIC SAFETY EMPLOYEES	473,617	451,353	470,781	499,354	499,354	273,927		493,428	(5,926)	-1.2%	493,428	(5,926)	-1.2%
	10120103	51715 HOLIDAY PAY	31,391	7,382	22,514	14,997	14,997	11,780		22,495	7,498	50.0%	17,247	2,250	15.0%
	10120103	51720 MEAL STIPENDS	1,245	905	600	1,500	1,500	-		1,500	-	0.0%	1,500	-	0.0%
	10120103	53700 CONTRACT MAINTENANCE/LEASES	38,382	43,345	42,028	54,214	54,214	43,945		51,930	(2,284)	-4.2%	51,930	(2,284)	-4.2%
	10120103	55330 TELEPHONE & FAX SERVICE	12,405	14,974	16,715	15,600	15,600	8,644		16,500	900	5.8%	16,500	900	5.8%
	10120103	56100 OPERATING EXPENSES	4,667	5,144	5,481	5,500	5,500	596		5,500	-	0.0%	5,500	-	0.0%
	10120103	56730 UNIFORMS	977	1,547	7,347	9,760	9,760	2,820		9,760	-	0.0%	9,760	-	0.0%
	10120103	58110 TRAINING/MTGS/DUES/SUBSCRIP	2,802	2,912	3,759	4,000	4,000	2,786		4,000	-	0.0%	4,000	-	0.0%
			707,978	671,058	710,251	713,900	713,900	420,971	58.97%	716,413	2,513	0.4%	711,165	(2,735)	-0.4%
ANIMAL CONTROL															
	10120105	51130 OVERTIME	1,380	1,700	1,137	2,100	2,100	2,049		2,500	400	19.0%	2,500	400	19.0%
	10120105	51205 ANIMAL CONTROL OFFICER	38,626	44,229	42,859	52,917	54,100	27,821		50,596	(3,504)	-6.5%	50,596	(3,504)	-6.5%
	10120105	51800 PART-TIME WAGES	30,480	39,406	33,752	26,208	26,208	20,294		39,347	13,139	50.1%	39,347	13,139	50.1%
	10120105	53310 VETERINARIAN	1,825	2,168	1,428	2,500	2,500	-		2,500	-	0.0%	2,500	-	0.0%
	10120105	53645 TRAINING	305	-	-	400	400	-		400	-	0.0%	400	-	0.0%
	10120105	56100 OPERATING EXPENSES	7,563	9,560	6,962	7,500	7,500	5,110		8,000	500	6.7%	8,000	500	6.7%
	10120105	57305 ACO EQUIPMENT	323	-	881	1,000	1,000	-		1,000	-	0.0%	1,000	-	0.0%
	10120105	58000 SPAY/NEUTER PROGRAM	1,392	1,509	1,717	1,500	1,500	45		1,500	-	0.0%	1,500	-	0.0%
	10120105	58790 MISCELLANEOUS EXPENSES	4,831	6,401	6,906	7,000	7,000	6,261		7,000	-	0.0%	7,000	-	0.0%
			86,725	104,968	95,642	101,125	102,308	61,580	60.19%	112,843	10,535	10.3%	112,843	10,535	10.3%
FIRE MARSHAL															
	10120301	51130 OVERTIME	-	-	-	100	100	-		100	-	0.0%	100	-	0.0%
	10120301	51630 PUBLIC SAFETY EMPLOYEES	77,686	80,064	82,466	84,940	84,940	49,004		84,940	-	0.0%	84,940	-	0.0%
	10120301	55330 TELEPHONE & FAX SERVICE	4,250	3,061	3,223	5,500	5,500	1,676		5,500	-	0.0%	5,500	-	0.0%
	10120301	56100 OPERATING EXPENSES	6,518	3,091	5,609	6,800	6,800	979		6,800	-	0.0%	6,800	-	0.0%
	10120301	56450 CODE AND REFERENCE BOOKS	2,882	-	225	3,000	3,000	225		3,000	-	0.0%	3,000	-	0.0%
	10120301	56730 UNIFORMS	972	1,000	-	850	850	528		850	-	0.0%	850	-	0.0%
	10120301	58110 TRAINING/MTGS/DUES/SUBSCRIP	944	175	-	1,500	1,500	-		1,500	-	0.0%	1,500	-	0.0%
			93,252	87,391	91,523	102,690	102,690	52,412	51.04%	102,690	-	0.0%	102,690	-	0.0%

TOWN OF LEDYARD
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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	% Chg Revised	MAYOR PROPOSED	Diff vs FY26 Revised	% Chge Revised
ADMIN EMERGENCY SERVICES															
10120401	51130	OVERTIME	6,637	9,027	9,292	12,000	12,000	3,644		12,000	-	0.0%	12,000	-	0.0%
10120401	51600	DEPARTMENT HEAD WAGES	21,351	21,972	22,608	23,284	23,284	13,433		23,982	698	3.0%	23,982	698	3.0%
10120401	51630	PUBLIC SAFETY EMPLOYEES	306,930	306,533	341,956	341,250	341,250	188,478		367,310	26,060	7.6%	367,310	26,060	7.6%
10120401	56100	OPERATING EXPENSES	16,164	24,333	14,535	36,400	36,400	14,444		36,400	-	0.0%	36,400	-	0.0%
10120401	56730	UNIFORMS	-	-	-	-	-	-		5,000	5,000	N/A	5,000	5,000	N/A
10120401	57307	THIRD PARTY AMBULANCE SERVICES	75,000	75,000	75,000	75,000	75,000	75,000		75,000	-	0.0%	75,000	-	0.0%
			426,082	436,865	463,391	487,934	487,934	294,999	60.46%	519,692	31,758	6.5%	519,692	31,758	6.5%
LEDYARD FIRE COMPANY															
10120501	51720	INCENTIVE	5,000	5,000	5,000	5,000	5,000	2,500		5,000	-	0.0%	5,000	-	0.0%
10120501	53645	TRAINING	13,123	13,035	12,209	14,000	14,000	7,975		14,000	-	0.0%	14,000	-	0.0%
10120501	53685	FIRE HOSE TESTING	1,081	-	600	3,000	3,000	-		3,000	-	0.0%	3,000	-	0.0%
10120501	54300	REPAIRS & MAINTENANCE	31,901	32,743	45,542	34,000	34,000	20,055		37,000	3,000	8.8%	37,000	3,000	8.8%
10120501	55320	CELL PHONE SERVICE	1,875	1,909	1,909	2,000	2,000	-		2,000	-	0.0%	2,000	-	0.0%
10120501	56100	OPERATING EXPENSES	13,265	13,757	13,007	16,000	16,000	10,550		16,000	-	0.0%	16,000	-	0.0%
10120501	56730	UNIFORMS	12,221	11,586	11,332	12,000	12,000	11,798		17,000	5,000	41.7%	12,000	-	0.0%
10120501	57017	FIRE POLICE	200	600	-	5,000	5,000	-		3,000	(2,000)	-40.0%	3,000	(2,000)	-40.0%
10120501	57300	NEW EQUIPMENT	9,076	9,761	9,692	10,000	10,000	5,250		10,000	-	0.0%	10,000	-	0.0%
10120501	58790	INCENTIVE	28,500	28,500	28,500	28,500	28,500	28,500		30,000	1,500	5.3%	30,000	1,500	5.3%
			116,242	116,891	127,791	129,500	129,500	86,628	66.89%	137,000	7,500	5.8%	132,000	2,500	1.9%
GALES FERRY FIRE COMPANY															
10120551	51720	INCENTIVE	4,542	5,000	5,000	6,500	6,500	-		6,500	-	0.0%	6,500	-	0.0%
10120551	53645	TRAINING	14,781	18,365	16,639	18,000	18,000	8,802		18,000	-	0.0%	18,000	-	0.0%
10120551	53685	FIRE HOSE TESTING	-	-	-	3,000	3,000	-		3,000	-	0.0%	3,000	-	0.0%
10120551	55330	TELEPHONE & FAX SERVICE	1,937	2,263	2,928	3,000	3,000	1,501		3,000	-	0.0%	3,000	-	0.0%
10120551	56100	OPERATING EXPENSES	28,587	25,283	26,286	38,000	38,000	21,213		38,000	-	0.0%	38,000	-	0.0%
10120551	56106	TRUCK GARAGING	59,874	61,094	61,094	61,094	61,094	45,821		62,927	1,833	3.0%	62,927	1,833	3.0%
10120551	56700	VEHICLE EQUIPMENT/PARTS	43,681	44,601	55,254	45,000	45,000	35,180		48,000	3,000	6.7%	48,000	3,000	6.7%
10120551	56730	UNIFORMS	9,980	11,882	10,734	13,500	13,500	5,336		13,500	-	0.0%	13,500	-	0.0%
10120551	57017	FIRE POLICE	480	198	780	2,500	2,500	-		1,000	(1,500)	-60.0%	1,000	(1,500)	-60.0%
10120551	57300	NEW EQUIPMENT	5,671	-	3,618	7,000	7,000	5,234		7,000	-	0.0%	7,000	-	0.0%
10120551	58790	MISCELLANEOUS EXPENSES	28,500	28,500	28,500	28,500	28,500	-		30,000	1,500	5.3%	30,000	1,500	5.3%
			198,033	197,186	210,833	226,094	226,094	123,087	54.44%	230,927	4,833	2.1%	230,927	4,833	2.1%
EMERGENCY MANAGEMENT															
10120701	51630	PUBLIC SAFETY EMPLOYEES	15,730	15,600	15,600	15,600	15,600	7,800		15,600	-	0.0%	15,600	-	0.0%
10120701	56100	OPERATING EXPENSES	1,658	2,463	220	4,850	4,850	-		4,850	-	0.0%	4,850	-	0.0%
			17,388	18,063	15,820	20,450	20,450	7,800	38.14%	20,450	-	0.0%	20,450	-	0.0%
VISITING NURSE ASSOCIATION															
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	51720	STIPENDS	10,040	10,400	10,000	10,000	10,000	6,000			(10,000)			(10,000)	-100.0%
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)	-100.0%	-	(10,000)	-100.0%

TOWN OF LEDYARD
FISCAL YEAR 2027 MAYOR'S PROPOSED BUDGET
EXPENDITURE DETAIL

DEPARTMENT		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026				FY 2027					
ACCOUNT #	ACCOUNT DESCRIPTION				ADOPTED	REVISED	YTD-1/31/26	% of REVISED	DEPT PROPOSED	Diff vs FY26 Revised	% Chg Revised	MAYOR PROPOSED	Diff vs FY26 Revised	% Chge Revised
SCHOOL NURSING														
10130103	51130 OVERTIME	-	-	(36)	500	500	72			(500)		500	-	0.0%
10130103	51645 NURSES SALARY	263,023	273,301	289,586	332,940	332,940	162,944			(332,940)	-100.0%	342,080	9,140	2.7%
10130103	51646 NURSE AIDES	57,673	53,906	67,806	80,129	80,129	37,091			(80,129)	-100.0%	84,895	4,766	5.9%
10130103	51700 ADMINISTRATIVE WAGES	-	-	55,438	49,321	49,321	28,454			(49,321)		50,801	1,480	3.0%
10130103	51710 OTHER WAGES	10,967	28,473	29,739	38,100	38,100	22,746			(38,100)	-100.0%	23,100	(15,000)	-39.4%
10130103	52610 CLOTHING ALLOWANCE	1,500	1,500	-	-	-	-			-	N/A	-	-	N/A
10130103	53300 PROFESSIONAL/TECH SERVICES	-	-	-	-	-	-			-	N/A	15,000	15,000	N/A
10130103	56100 OPERATING EXPENSES	-	362	258	-	-	160			-	N/A	300	300	N/A
10130103	58110 TRAINING/MTGS/DUES/SUBSCRIP	344	632	1,060	1,500	1,500	109			(1,500)	-100.0%	1,200	(300)	-20.0%
		333,507	358,174	443,851	502,490	502,490	251,576	50.07%		(502,490)	-100.0%	517,876	15,386	3.1%
SOCIAL SERVICES														
10130301	51610 SUPERVISORS	90,125	72,109	-	-	-	-			-	N/A	-	-	N/A
10130301	51700 COUNSELOR	3,607	3,257	-	-	-	-			-	N/A	-	-	N/A
10130301	51720 STIPENDS	-	-	-	-	-	-		10,000	10,000		10,000	10,000	N/A
10130301	51800 PART-TIME WAGES	-	-	-	-	-	-		21,200	21,200	N/A	21,200	21,200	N/A
10130301	54401 FOOD PANTRY EXPENSES	3,500	-	-	-	-	-		-	-	N/A	-	-	N/A
10130301	56100 OPERATING EXPENSES	4,053	1,824	-	-	-	-		612	612	N/A	612	612	N/A
10130101	58110 TRAINING/MTGS/DUES/SUBSCRIP	-	-	-	-	-	-		500	500	N/A	500	500	N/A
		101,285	77,190	-	-	-	-		32,312	32,312	N/A	32,312	32,312	N/A
SENIOR CENTER														
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	-	-	-	-	-		-	-		-	-	
PW-ADMINISTRATION														
10140101	51600 DEPARTMENT HEAD WAGES	126,024	129,722	133,460	140,000	140,000	80,769		144,201	4,201	3.0%	144,201	4,201	3.0%
10140101	53300 PROFESSIONAL/TECH SERVICES	39,182	61,758	52,682	70,000	70,000	61,549		75,000	5,000	7.1%	75,000	5,000	7.1%
10140101	58110 TRAINING/MTGS/DUES/SUBSCRIP	4,581	4,829	4,328	4,000	4,000	2,526		4,500	500	12.5%	4,500	500	12.5%
		169,787	196,309	190,470	214,000	214,000	144,844	67.68%	223,701	9,701	4.5%	223,701	9,701	4.5%
PW-HIGHWAY														
10140103	51130 OVERTIME	12,573	15,862	18,639	15,000	15,000	9,105		15,500	500	3.3%	15,500	500	3.3%
10140103	51301 SEASONAL HELP SUMMER	5,586	1,020	1,644	7,500	7,500	8,032		7,500	-	0.0%	7,500	-	0.0%
10140103	51610 SUPERVISORS	90,140	92,348	94,526	94,527	96,690	55,933		99,315	2,625	2.7%	99,315	2,625	2.7%
10140103	51620 PUBLIC WORKS EMPLOYEES	788,429	839,091	849,349	899,744	899,744	501,804		926,674	26,930	3.0%	926,674	26,930	3.0%
10140103	51710 POSITION UPGRADE PAY	5,026	4,775	4,745	7,500	7,500	3,507		7,500	-	0.0%	7,500	-	0.0%
10140103	51805 PT SNOWPLOW DRIVERS	334	612	-	5,000	5,000	-		5,000	-	0.0%	5,000	-	0.0%
10140103	51815 OVERTIME SNOW PLOWING	36,510	49,168	76,964	102,000	102,000	80,642		105,000	3,000	2.9%	105,000	3,000	2.9%
10140103	53645 TRAINING	2,945	3,360	5,680	1,800	1,800	400		1,800	-	0.0%	1,800	-	0.0%
10140103	53700 CONTRACT MAINTENANCE/LEASES	4,032	4,113	4,937	5,000	5,000	2,750		5,000	-	0.0%	5,000	-	0.0%
10140103	55300 TELEPHONE/CABLE	4,062	4,387	4,241	5,000	5,000	2,193		5,000	-	0.0%	5,000	-	0.0%
10140103	56260 GASOLINE/OIL	27,546	39,243	47,524	37,500	37,500	19,245		40,000	2,500	6.7%	40,000	2,500	6.7%
10140103	56265 DIESEL FUEL	40,699	54,992	12,952	60,000	60,000	28,172		65,000	5,000	8.3%	65,000	5,000	8.3%
10140103	56730 UNIFORMS	12,430	12,311	13,557	14,500	14,500	8,608		14,500	-	0.0%	14,500	-	0.0%
10140103	56900 OTHER SUPPLIES	2,898	7,240	2,949	3,000	3,000	1,014		3,000	-	0.0%	3,000	-	0.0%
10140103	57300 NEW EQUIPMENT	1,433	1,254	1,043	1,800	1,800	815		1,800	-	0.0%	1,800	-	0.0%
10140103	58300 EMPLOYEE REIMBURSEMENT	1,476	3,150	4,420	7,500	7,500	4,365		7,500	-	0.0%	7,500	-	0.0%
		1,036,119	1,132,926	1,143,170	1,267,371	1,269,534	726,585	57.23%	1,310,089	40,555	3.2%	1,310,089	40,555	3.2%
PW-VEHICLE MAINTENANCE														
10140105	51620 PUBLIC WORKS EMPLOYEES	129,003	130,176	191,044	199,394	199,394	114,845		205,371	5,977	3.0%	205,371	5,977	3.0%
10140105	56100 OPERATING EXPENSES	2,324	4,369	1,953	2,300	2,300	1,878		2,500	200	8.7%	2,500	200	8.7%
10140105	56300 SNOW PLOW BLADES	3,250	5,856	3,600	5,500	5,500	3,010		5,500	-	0.0%	5,500	-	0.0%
10140105	56700 VEHICLE/EQUIP PARTS	200,842	181,602	170,388	150,000	150,000	80,316		150,000	-	0.0%	150,000	-	0.0%
10140105	56705 OXYGEN & WELDING	1,494	1,035	909	1,100	1,100	606		1,100	-	0.0%	1,100	-	0.0%
10140105	56715 TIRES	20,366	11,382	12,228	12,000	12,000	23,314		16,000	4,000	33.3%	16,000	4,000	33.3%
		357,279	334,420	380,122	370,294	370,294	223,969	60.48%	380,471	10,177	2.7%	380,471	10,177	2.7%

TOWN OF LEDYARD
FISCAL YEAR 2027 MAYOR'S PROPOSED BUDGET
EXPENDITURE DETAIL

			FY 2023	FY 2024	FY 2025	FY 2026				FY 2027					
DEPARTMENT	ACCOUNT #	ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ADOPTED	REVISED	YTD-1/31/26	% of REVISED	DEPT PROPOSED	Diff vs FY26 Revised	% Chg Revised	MAYOR PROPOSED	Diff vs FY26 Revised	% Chge Revised
PW-ROAD UPKEEP															
	10140107 56301	SALT AND SAND	73,148	83,284	134,276	115,308	115,308	44,965		140,000	24,692	21.4%	130,000	14,692	12.7%
	10140107 56302	SNOW DAMAGE	9	26	103	300	300	-		300	-	0.0%	300	-	0.0%
	10140107 56303	BITUMINOUS CONCRETE	18,313	5,096	19,117	5,000	5,000	5,000		5,000	-	0.0%	5,000	-	0.0%
	10140107 56304	STREETS SIGNS & MARKINGS	4,010	5,159	10,615	4,000	4,000	2,421		4,000	-	0.0%	4,000	-	0.0%
	10140107 56305	GUIDE RAILS	3,063	3,000	4,119	3,000	3,000	3,000		3,000	-	0.0%	3,000	-	0.0%
	10140107 56306	TREE REMOVAL	62,720	43,312	40,000	18,000	18,000	3,500		18,000	-	0.0%	18,000	-	0.0%
	10140107 56307	GRAVEL	3,000	3,000	3,000	3,000	3,000	3,000		3,000	-	0.0%	3,000	-	0.0%
	10140107 56308	DRAINAGE IMPROVEMENT	4,016	3,518	3,681	3,000	3,000	1,186		3,000	-	0.0%	3,000	-	0.0%
	10140107 56312	STREETLIGHT MAINTENANCE	1,002	-	4,636	1,500	1,500	1,322		1,500	-	0.0%	1,500	-	0.0%
	10140107 57301	EQUIPMENT RENTAL	5,109	269	1,763	2,000	2,000	1,288		2,000	-	0.0%	2,000	-	0.0%
			174,390	146,664	221,310	155,108	155,108	65,682	42.35%	179,800	24,692	15.9%	169,800	14,692	9.5%
PW-DRAINAGE IMPROVEMENT															
	10140109 56307	GRAVEL						-			-			-	
	10140109 56308	DRAINAGE IMPROVEMENT						-			-			-	
			-	-	-	-	-	-		-	-		-	-	
PW-PROPERTY MAINTENANCE															
	10140111 58200	TOWN HALL AND ANNEX	10,667	10,170	13,968	15,000	15,000	6,436		15,000	-	0.0%	15,000	-	0.0%
	10140111 58210	PW FACILITIES	33,924	26,063	31,287	26,000	26,000	11,115		26,000	-	0.0%	26,000	-	0.0%
	10140111 58220	POLICE STATION	8,593	20,455	16,673	16,000	16,000	6,474		17,000	1,000	6.3%	17,000	1,000	6.3%
	10140111 58225	EMERGENCY SERVICES BUILDING	25,088	16,592	9,545	12,500	12,500	5,719		13,500	1,000	8.0%	13,500	1,000	8.0%
	10140111 58230	LIBRARY FACILITY	7,455	6,896	12,735	7,050	7,050	6,114		8,000	950	13.5%	8,000	950	13.5%
	10140111 58235	SENIOR CENTER FACILITY	5,730	3,322	9,944	8,000	8,000	4,130		8,000	-	0.0%	8,000	-	0.0%
	10140111 58236	TOWN GREEN	8,248	1,117	2,069	4,000	4,000	494		2,000	(2,000)	-50.0%	2,000	(2,000)	-50.0%
			99,705	84,615	96,221	88,550	88,550	40,482	45.72%	89,500	950	1.1%	89,500	950	1.1%
PW-SANITATION															
	10140113 51620	PUBLIC WORKS EMPLOYEES	615	-	709	2,000	2,000	699		2,000	-	0.0%	2,000	-	0.0%
	10140113 54210	DISPOSAL SERVICE	609,703	628,178	646,332	706,300	706,300	406,554		725,700	19,400	2.7%	725,700	19,400	2.7%
	10140113 54224	TIPPING FEES	348,736	366,101	390,501	470,000	470,000	217,524		520,000	50,000	10.6%	520,000	50,000	10.6%
	10140113 56100	OPERATING EXPENSES	4,510	8,693	4,984	5,500	5,500	3,362		5,500	-	0.0%	5,500	-	0.0%
	10140113 58790	BULKY WASTE	68,445	76,538	74,474	90,000	90,000	41,521		90,000	-	0.0%	90,000	-	0.0%
			1,032,009	1,079,510	1,117,000	1,273,800	1,273,800	669,660	52.57%	1,343,200	69,400	5.4%	1,343,200	69,400	5.4%
LIBRARY															
	10150101 51160	CUSTODIAN SALARIES	24,807	25,688	26,083	26,839	26,839	15,484		26,839	-	0.0%	26,839	-	0.0%
	10150101 51600	DEPARTMENT HEAD WAGES	78,950	81,192	76,690	85,529	85,529	29,644		82,400	(3,129)	-3.7%	82,400	(3,129)	-3.7%
	10150101 51610	SUPERVISORS	149,358	159,613	160,680	175,823	182,521	102,880		184,726	2,205	1.2%	184,726	2,205	1.2%
	10150101 51615	ASSISTANT WAGES	111,141	119,208	124,024	128,004	128,004	68,270		130,177	2,173	1.7%	130,177	2,173	1.7%
	10150101 51800	PART-TIME WAGES	54,907	59,733	67,157	76,841	76,841	36,413		77,659	818	1.1%	77,659	818	1.1%
	10150101 53645	TRAINING	-	-	720	2,500	1,500	150		2,500	1,000	66.7%	2,500	1,000	66.7%
	10150101 53700	CONTRACT MAINTENANCE/LEASES	5,179	1,480	6,069	7,852	7,352	3,666		8,152	800	10.9%	8,152	800	10.9%
	10150101 54310	EQUIPMENT MAINTENANCE	-	1,534	1,645	1,800	677	-		1,800	1,123	165.9%	1,800	1,123	165.9%
	10150101 55330	TELEPHONE & FAX SERVICE	3,647	2,467	2,481	4,200	2,200	1,239		4,200	2,000	90.9%	4,200	2,000	90.9%
	10150101 56100	OPERATING EXPENSES	18,084	11,650	11,367	14,523	12,523	4,653		29,658	17,135	136.8%	15,135	2,612	20.9%
	10150101 56140	LION REG NETWORK	42,727	51,265	53,789	55,349	61,972	42,153		56,563	(5,409)	-8.7%	56,563	(5,409)	-8.7%
	10150101 56420	LIBRARY BOOKS	54,399	51,036	50,557	56,000	56,000	17,762		62,500	6,500	11.6%	62,500	6,500	11.6%
			543,199	564,866	581,262	635,260	641,958	322,314	50.21%	667,174	25,216	3.9%	652,651	10,693	1.7%
PARKS AND RECREATION															
	10160101 51600	DEPARTMENT HEAD WAGES	79,974	82,236	84,598	87,484	87,484	50,472		90,109	2,625	3.0%	90,109	2,625	3.0%
	10160101 51610	SUPERVISORS	58,231	42,523	56,590	57,325	58,760	33,900		60,829	2,069	3.5%	60,829	2,069	3.5%
	10160101 51615	ASSISTANT WAGES	69,200	122,233	108,786	121,940	121,940	64,273		121,122	(818)	-0.7%	121,122	(818)	-0.7%
	10160101 51700	ADMINISTRATIVE WAGES	-	17,298	8,478	11,000	11,000	5,553		11,000	-	0.0%	11,000	-	0.0%
	10160101 51710	PLAYGROUND & CUSTODIAN	16,328	11,910	16,330	17,300	17,300	-		17,300	-	0.0%	17,300	-	0.0%
	10160101 51800	PART-TIME WAGES	-	42,617	26,485	33,000	33,000	21,735		39,538	6,538	19.8%	39,538	6,538	19.8%
	10160101 53303	COMM CTR UTILITIES	-	11,416	14,151	20,363	20,363	8,113		19,157	(1,206)	-5.9%	19,157	(1,206)	-5.9%
	10160101 53658	REGIONAL SENIOR WEBSITE	-	3,600	3,000	-	-	-		-	-	N/A	-	-	N/A
	10160101 53700	CONTRACT MAINTENANCE/LEASES	161,462	161,462	161,462	200,000	200,000	149,075		209,250	9,250	4.6%	209,250	9,250	4.6%
	10160101 54300	REPAIRS & MAINTENANCE	29,936	33,653	39,019	45,394	45,394	35,637		50,820	5,426	12.0%	47,820	2,426	5.3%
	10160101 54310	EQUIPMENT MAINTENANCE	-	2,661	396	2,268	2,268	1,302		2,268	-	0.0%	2,268	-	0.0%
	10160101 56100	OPERATING EXPENSES	18,898	22,162	30,553	33,926	33,926	14,063		36,556	2,630	7.8%	34,606	680	2.0%
	10160101 56220	ELECTRICITY	36,588	34,949	32,685	37,500	37,500	17,951		37,000	(500)	-1.5%	37,000	(500)	-1.5%
			470,617	588,720	582,533	667,550	668,985	402,074	60.10%	694,949	25,964	3.9%	689,999	21,014	3.1%

TOWN OF LEDYARD
FISCAL YEAR 2027 MAYOR'S 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	% Chg Revised	MAYOR PROPOSED	Diff vs FY26 Revised	% Chge Revised
BOE EXPENDITURES															
10170101	58790	BOARD OF ED EXPENSES	34,337,932	35,815,724	38,157,522	40,462,242	40,462,242	-		41,872,335	1,410,093	3.5%	41,932,335	1,470,093	3.63%
			34,337,932	35,815,724	38,157,522	40,462,242	40,462,242	-		41,872,335	1,410,093	3.5%	41,932,335	1,470,093	
DEBT SERVICE															
10180101	58810	GEN OBLIGATION BOND PRINCIPAL	2,602,337	2,587,337	2,361,519	2,361,519	2,361,519	1,546,519		2,331,519	(30,000)	-1.3%	2,331,519	(30,000)	-1.3%
10180101	58811	GEN OBLIGATION BOND INTEREST	1,231,494	1,126,378	1,019,180	916,040	916,040	644,305		809,629	(106,411)	-11.6%	809,629	(106,411)	-11.6%
10180101	58820	CWF/DWSRF LOAN PRINCIPAL	77,296	85,966	87,701	89,472	89,472	59,449		91,278	1,806	2.0%	91,278	1,806	2.0%
10180101	58821	CWF/DWSRF LOAN INTEREST	12,510	12,004	10,269	8,499	8,499	5,865		6,693	(1,806)	-21.2%	6,693	(1,806)	-21.2%
10180101	58823	DEBT TRANSFER TO WPCA	550,970	542,163	426,359	421,920	421,920	297,910		375,122	(46,798)	-11.1%	375,122	(46,798)	-11.1%
10180101	58830	PROJECTS IN PROGRESS	1,625	1,625	1,625	50,000	50,000	-		50,000	-	0.0%	50,000	-	0.0%
			4,476,232	4,355,473	3,906,653	3,847,450	3,847,450	2,554,048	66.38%	3,664,241	(183,209)	-4.8%	3,664,241	(183,209)	-4.8%
CONTRIBUTION TO CNR															
10185101	58790	CONTRIBUTION TO CAPITAL	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	51.7%
			1,150,285	1,653,735	1,791,098	1,177,779	1,177,779	158,708	13.48%	2,132,304	954,525	81.0%	1,786,987	609,208	51.7%
TRANSFERRED FUNDS															
10188210	59300	TRANSFERRED FUNDS	664,060	504,131	412,392	-	-	-		-	-		-	-	
			664,060	504,131	412,392	-	-	-		-	-		-	-	
TOTAL GENERAL GOVERNMENT			28,806,860	29,174,548	29,343,126	29,902,735	29,914,020	16,147,181	53.98%	32,025,229	2,111,209	7.1%	31,878,334	1,964,314	6.57%
TOTAL BOARD OF EDUCATION			34,337,932	35,815,724	38,157,522	40,462,242	40,462,242	-	0.00%	41,872,335	1,410,093	3.5%	41,932,335	1,470,093	3.63%
TOTAL EXPENDITURES			63,144,792	64,990,272	67,500,648	70,364,977	70,376,262	16,147,181	22.94%	73,897,564	3,521,302	5.0%	73,810,669	3,434,407	4.88%

TOWN OF LEDYARD
FISCAL YEAR 2027 MAYOR'S PROPOSED BUDGET REVENUES

ACCOUNT			DESCRIPTION	2023	2024	2025	2026		2027	DIFF VS 2026	
				ACTUAL	ACTUAL	ACTUAL	ADOPTED	YTD-1/31/26	PROPOSED	ORIGINAL BUDGET	% Chg over PY
GENERAL GOVERNMENT -- CHARGES FOR SERVICES											
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	525,000	-	0.0%
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!
				1,506,837	1,437,437	1,759,204	1,395,150	709,196	1,298,300	(96,850)	-6.9%
GENERAL GOVERNMENT -- GRANTS											
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	-	-	
				2,649,337	2,835,297	2,481,670	2,368,057	1,522,390	3,345,660	977,603	41.3%
PUBLIC SAFETY -- CHARGES FOR SERVICES											
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%
				307,660	209,017	267,010	237,900	244,432	289,700	49,300	20.7%
PUBLIC SAFETY -- GRANTS											
1012002	42034	DUI GRANT REIMBURSEMENT		-	-	-	12,000	-	12,000	-	0.0%
1012002	47049	DISPATCH PRESTON		25,000	30,500	30,500	30,500	30,500	30,500	-	0.0%
				25,000	30,500	30,500	42,500	30,500	42,500	-	0.0%
HEALTH & WELFARE -- CHARGES FOR SERVICES											
1013001	47021	SENIOR CENTER FEES		13,565	1,557	1,346	-	573	900	900	
1013001	47034	PUBLIC HEALTH NURSING FEES		539,462	18,032	-		-	-	-	

TOWN OF LEDYARD
FISCAL YEAR 2027 MAYOR'S PROPOSED BUDGET REVENUES

ACCOUNT			DESCRIPTION	2023	2024	2025	2026		2027	DIFF	
				ACTUAL	ACTUAL	ACTUAL	ADOPTED	YTD-1/31/26	PROPOSED	VS 2026 ORIGINAL BUDGET	% Chg over PY
				553,027	19,589	1,346	-	573	900	900	
HEALTH & WELFARE -- GRANTS											
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%
				43,188	38,832	8,653	8,200	11,278	10,000	1,800	22.0%
PUBLIC WORKS -- CHARGES FOR SERVICES											
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	-	
				47,862	50,013	132,049	131,000	84,919	146,000	15,000	11.5%
LIBRARIES -- CHARGES FOR SERVICES											
1015001	47032	LIBRARY FEES		587	6,470	7,250	6,000	3,809	6,500	500	8.3%
				587	6,470	7,250	6,000	3,809	6,500	500	8.3%
PARKS & RECREATION -- CHARGES FOR SERVICES											
1016001	47033	PROGRAM REGISTRATION FEES		3,713	2,940	3,066	3,000	1,025	3,000	-	0.0%
				3,713	2,940	3,066	3,000	1,025	3,000	-	0.0%
EDUCATION -- CHARGES FOR SERVICES											
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%
				898,561	961,787	520,339	499,743	307,986	504,152	4,409	
EDUCATION -- GRANTS											
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%
				14,084,690	14,371,570	14,665,233	14,580,719	7,619,792	14,611,033	30,314	0.2%
TAXES											
1019501	41000	PROPERTY TAXES, CURRENT		41,803,461	43,281,054	45,892,340	48,100,971	46,137,967	49,756,337	1,655,366	3.4%
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%
				42,607,540	44,182,663	46,788,259	49,063,033	46,891,756	51,048,389	1,985,356	4.0%
OTHER REVENUE											
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%
				786,667	1,014,472	1,031,324	2,029,675	554,764	2,504,535	474,860	23.4%
TOTAL				63,514,669	65,160,587	67,695,903	70,364,977	57,982,420	73,810,669	3,445,692	4.9%

TOWN OF LEDYARD
FISCAL YEAR 2027 MAYOR'S PROPOSED BUDGET
CAPITAL IMPROVEMENT PLAN SUMMARY

[illegible]

TOWN OF LEDYARD
FISCAL YEAR 2027 MAYOR'S PROPOSED BUDGET
CAPITAL IMPROVEMENT PLAN SUMMARY

					Current Account Balance	FY2027 REQUESTS				Source of Non-Tax Funding					
Department	Account #	Account Name	Project Description	2026 Appropriation		Dept Request	Mayor	Council	Preliminary Tax Levy	LoCIP	Town Aid Road Grant	Municipal Aid Grant	Convey- ance	BOE CNR	Other
Public Works															
PW	21040101-57311	Heavy Equipment	Heavy Equipment	80,000	4,800	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	-	-	-	-	-	-
PW	21040101-57313	Small Trucks	Small Trucks	40,000	11,827	42,500	42,500	-	42,500	-	-	-	-	-	-
PW	21040101-57314	Light Equipment	Light Equipment	16,000	9,772	16,000	16,000	-	16,000	-	-	-	-	-	-
PW	21040101-57315	Pooled Vehicles	Pooled Vehicles	15,000	46,825	15,000	15,000	-	15,000	-	-	-	-	-	-
PW	21040101-57316	Beverage Container Surcharges	Sweeper	-	-	12,000	12,000	-	12,000	-	-	-	-	-	-
PW	21040107-54005	Road Restoration	Road Restoration	890,000	7,655	1,065,000	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	-	-	-	-
PW	21040111-58240	Building Reserve Fund	Municipal Building Reserve Fund	100,000	140,910	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
Library															
Library	21050101-57300	New Equipment	Technology Upgrades	-	110	5,000	5,000	-	5,000						
Parks & Recreation															
PR	Fund 0203	Site Improvements	See CIP Backup for Details	-	-	92,000	92,000	-	-	-	-	-	92,000	-	-
Schools															
Capital / CNR	CNR TOTAL		See CIP Backup for Details	-	-	391,500	306,500	-	306,500	-	-	-	-	-	-
Operating	OPERATING TOTAL		See CIP Backup for Details	-	-	156,500	156,500	-	-						156,500
TOTAL						6,237,286	5,878,426	-	1,786,987	182,572	394,282	421,085	137,000	-	2,956,500

*** BOE Operating Budget

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

FY27 CAPITAL IMPROVEMENT PLAN REQUESTS															
DEPARTMENT	DESCRIPTION	Priority	Total 2027 Request	Dept. Request	Mayor	FY27 COUNCIL	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35	FY36
Town Council			1,500												
	Laptop Reserve Fund	SR		1,500	1,500	-	1,500	1,500	1,500	1,500	1,500	-			
Historic District Comm			25,000												
	Sawmill Damn Remediation	DF		25,000	25,000	-	25,000	50,000	250,000	100,000	-	-			
Assessor's Office			50,000												
	Revaluation	SR		50,000	50,000	-	50,000	50,000	-	-	-	-	-		-
MIS			202,175												
	Computer & Server Replacement Reserve Fund	SR		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	-	-	-	-	-			
Land Use			140,000												
	Design and Engineering Gales Ferry RT 12 Sidewalks	SR		65,000	65,000	-	65,000	-	-	-	-	-	-		
	Planning & Zoning Document Updates	SR		75,000	75,000	-	75,000	-	-	-	-	-	-		-
Police Department			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			
	Flock Safety Cameras	SR(2)		12,000	12,000	-	12,000	12,000	12,000	12,000	12,000	12,000			
	Police Vehicles	SR(1)		92,720	46,360	-	92,720	48,000	96,000	96,000	98,000	99,000			
	In Car Video	SR(5)		40,000	40,000	-	40,000	40,000	1,800	1,800	1,800	1,800			
	Firearm Reserve Fund	SR(3)		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			
	Body Armor Replacement	SR(7)		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			
	ACO Vehicle Reserve Fund	SR(1)		2,000	2,000	-	2,000	2,000	2,000	5,000	5,000	5,000			
Ledyard Fire Company			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			
	Fire Hose	RPH (3)		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			
	Thermal Imaging Camera	IOE (6)		3,000	3,000	-	3,000	-	-	-	-	-			
	Portable Radios and Pagers	IOE(6)		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	-	-			
	Hurst Battery Tools	SR(5)		12,000	12,000	-	-	-	-	-	-	-			
Gales Ferry Fire District			16,000												
	Fire Fighter Personal Protective Equip.	RPH (1)		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			
Admin Emerg Serv			393,755												
	AED Reserve	RPH		9,450	9,450	-	9,575	9,950	10,205	10,468	10,782	11,106			
	Fire Apparatus Replacement	SR		384,305	384,305	-	407,363	439,952	459,750	480,439	502,059	524,651			

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

FY27 CAPITAL IMPROVEMENT PLAN REQUESTS															
DEPARTMENT	DESCRIPTION	Priority	Total 2027 Request	Dept. Request	Mayor	FY27 COUNCIL	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35	FY36
Public Works															
Equipment			360,500												
	Heavy Equipment	SR(H)		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	200,000	200,000	200,000	200,000			
	Small Trucks	SR(H)		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	-	17,000	17,000	17,000	18,000	18,000	18,000			
	Pooled Vehicles	SR(H)		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			
Roads			1,262,141												
	Road Restoration	DF,SR,C (H)		1,065,000	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	-	-	-	-	-	-	-			
Buildings			100,000												
	Municipal Building Reserve Fund	SR(H)		100,000	100,000	-	110,000	110,000	120,000	120,000	130,000	130,000			
Other			2,800,000												
	Whitford Brook Watershed Infrastructure	DF,SR,C (H)		2,800,000	2,800,000	-	2,800,000	2,800,000	1,150,000	-	-	-			
Library			5,000												
	Technology Upgrades	SR		5,000	5,000	-	5,000	5,000	5,000	5,000	5,000	5,000			
Parks & Recreation			92,000												
	Tree Trimming / Removal	DF		15,000	15,000	-	-	-	-	-	-	-			
	Security Camera	RPH		15,000	15,000	-	-	-	-	-	-	-			
	Park Amenities	IOE		20,000	20,000	-	-	-	-	-	-	-			
	Blonders Upgrades	IOE		25,000	25,000	-									
	AED's and Climate Controlled Boxes	RPH		17,000	17,000	-	-	-	-	-	-	-			
Board of Education															
Bondable			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	-	-	-	-	-	-	-	-		
	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

FY27 CAPITAL IMPROVEMENT PLAN REQUESTS																	
DEPARTMENT	DESCRIPTION		Priority	Total 2027 Request	Dept. Request	Mayor	FY27 COUNCIL	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35	FY36	
Capital / Non-Recurring				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	-	-	-	-	-	-	-	-	-	-	
	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 - Varisty 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	-	-	-	-	-	-	-	-	-	-	-
	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	-	-	143,000	146,000	-	-	-	-	-	-	-
	JWL - Basketball Court Pavement	12	DF		-	-	-	-	70,000	-	-	-	-	-	-	-	-
	JWL - Replace PA System	3	DF/SR		6,000	6,000	-	-	-	-	-	-	-	-	-	-	-
	CO - Replacement Truck	8	IOE		80,000	70,000	-	-	-	-	-	-	-	-	-	-	-
	District - Trailer	9	SR		5,000	5,000	-	-	-	-	-	-	-	-	-	-	-
	GFS - Playground Surface	13	DF		-	-	-	-	50,000	-	-	-	-	-	-	-	-
	GFS - Replace PA System	4	DF/SR		6,000	6,000	-	-	-	-	-	-	-	-	-	-	-
	GHS - Turf Playground	14	DF		47,000	47,000	-	-	-	-	-	-	-	-	-	-	-
	Operating				156,500												
		LHS - Parking Lot Repairs		DF		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	-	-	-	-	-	-
		LHS - Masonry Repairs		DF		5,000	5,000	-	5,000	5,000	5,000	-	-	-	-	-	-
		Districtwide - HVAC Maintenance		IOE		140,000	140,000	-	140,000	140,000	140,000	-	-	-	-	-	-
	PRIORITY KEY							-									
	RPH	Risk to Public Health															
	DF	Deteriorated Facility															
SR	Systematic Replacement																
IOE	Improvement of Operating Efficiency																



TOWN OF LEDYARD CONNECTICUT

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Mayor

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Re: Contingency Plan

Pursuant to Chapter VII, Section 1 of the Town Charter, revised 12/3/2018, the Mayor is required to include in the budget submittal "plans for dealing with additional reductions in State funding that might occur after the General Government and Board of Education budgets are approved at referendum."

P

The following outlines possible General Government reductions/ increases for FY27 that could cover up to \$580,799 if the State of Connecticut reduced funding to the Town of Ledyard after budget passage:

- Utilize Mil Rate Stabilization Fund to offset reductions: \$300,000
- Reduce MIS capital Meeting Room upgrades: \$62,500
- Eliminate tax levy portion of capital road restoration: \$155,659
- Eliminate memberships for EDC (#10114305-58100): \$7,640
- Utilize Surplus to budget shortfall: \$55,000

The General Government budget is lean in both expenses and staffing, so each of the aforementioned items will have its own impact on the taxpayer- in the form of poorer road conditions, reduced online services, reduced economic development opportunities, a lower bond rating (utilizing surplus) or a combination of the above.