

Ledyard
Town Council
Public Hearing



Proposed Budget
Fiscal Year 2024/2025

TOWN OF LEDYARD AND BOARD OF EDUCATION

Monday, April 15, 2024
7:00 p.m.

Council Chambers, Town Hall Annex Building
741 Colonel Ledyard Highway
Ledyard, CT 06339

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D. J. [Signature]

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.

Budget Pressures

The Budget is a compilation of revenues from tax levy, State funding, grants as well as expenditures by Department 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.

Budget Highlights

- **Board of Education Expenditures** as proposed increase by 6.85%, or \$2,461,455
- **General Government Expenditures** as proposed increase by 1.50%, or \$428,178
- **Total Expenditures** as proposed is \$67,430,573 or 4.48% increase

Items that reduced the overall tax impact included Grand List growth of 4.46% and a transfer in of \$1,000,000 from the Mil Rate Stabilization Fund.

	Adopted		Proposed		Increase (Decrease)	
	Budget FY 24		Budget FY 25		Dollars	Percentage
General Government	\$	13,234,336	\$	13,660,077	\$ 425,741	3.22%
Public Safety		4,415,630		4,733,022	317,392	7.19%
Public Works		3,085,740		3,193,638	107,898	3.50%
Health & Welfare		752,667		482,492	(270,175)	(35.90%)
Library		596,808		627,909	31,101	5.21%
Parks & Recreation		489,806		617,484	127,678	26.07%
Education		35,908,368		38,369,823	2,461,455	6.85%
Debt Service		4,403,850		3,955,030	(448,820)	(10.19%)
Capital		1,653,735		1,791,098	137,363	8.31%
	\$	<u>64,540,940</u>	\$	<u>67,430,573</u>	\$ 2,889,633	4.48%

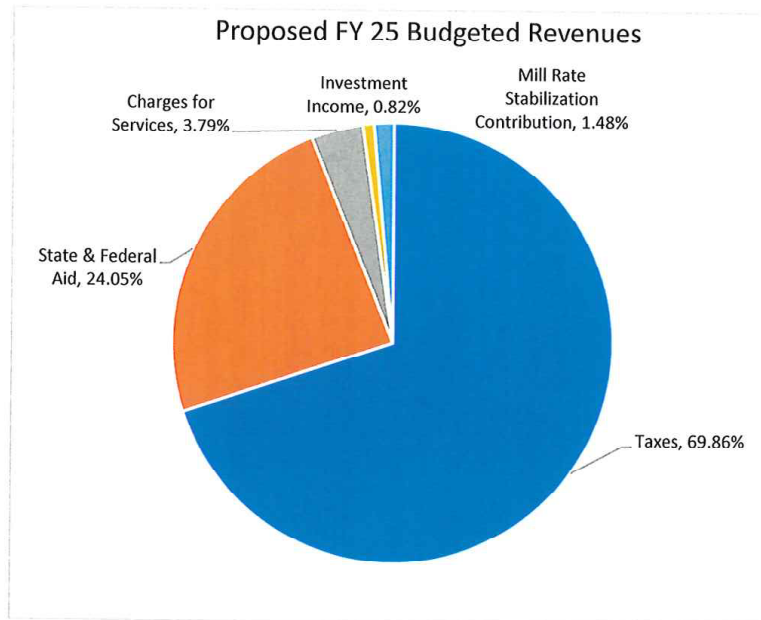
Funding of the Budget

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

Our second largest revenue source is State aid.

FY25 is the second year of the State biennial budget. It is anticipated that funding will remain level. In an inflationary state however, level funding translates into a slight reduction in funding.

Interest income from Reserve Accounts is also generating positive income due to the existing interest rate environment. This of course is subject to change. These funds are used to offset cost increases.



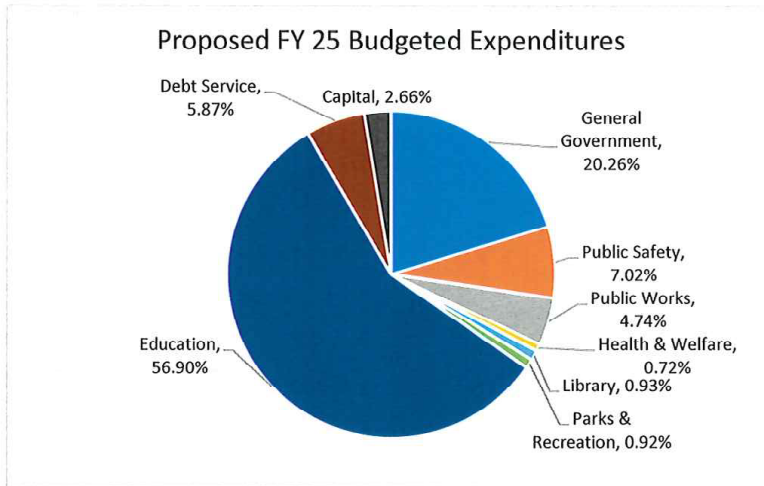
Fund Balance

Ledyard has historically maintained a lean Fund Balance (aka "rainy Day" fund). Fund Balance currently sits at 7.48% of our annual budget as a percentage of tax revenue. We do not utilize Fund Balance in this budget and have a policy dated May 23, 2018 that calls for an increase in Fund Balance to 10% by FY37.

Expenditure Summary- General Government

Proposed General Government spending is projected to increase by \$428,178 to \$29,060,750- a 1.50% increase. This figure includes \$8,828,158 of "In-Kind" expenses- these are Board of Ed expenses that reside on the General Government side.

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

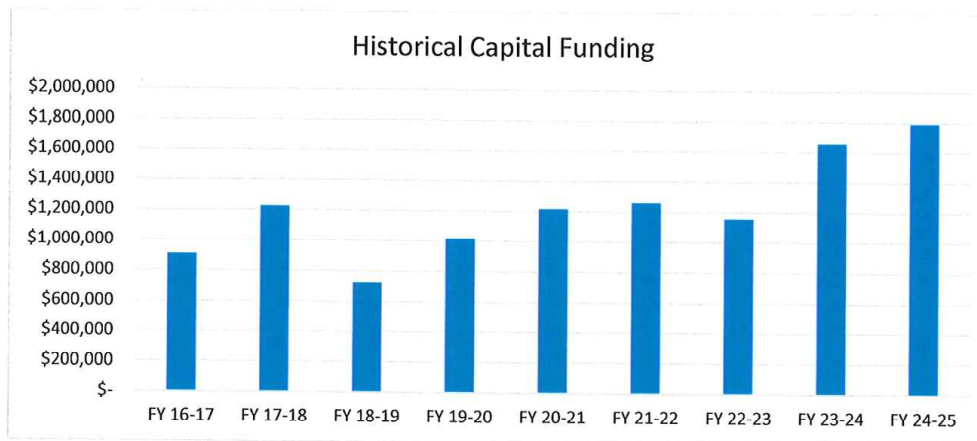


Top Departments by Expense (Including fringe)

- Police/ACE/Dispatch: \$4,866,894
- Public Works: \$3,662,914

Capital Improvement Plan

The FY25 Capital Improvement Plan (CIP) funds at \$1,791,098 of the tax levy- the highest level yet.



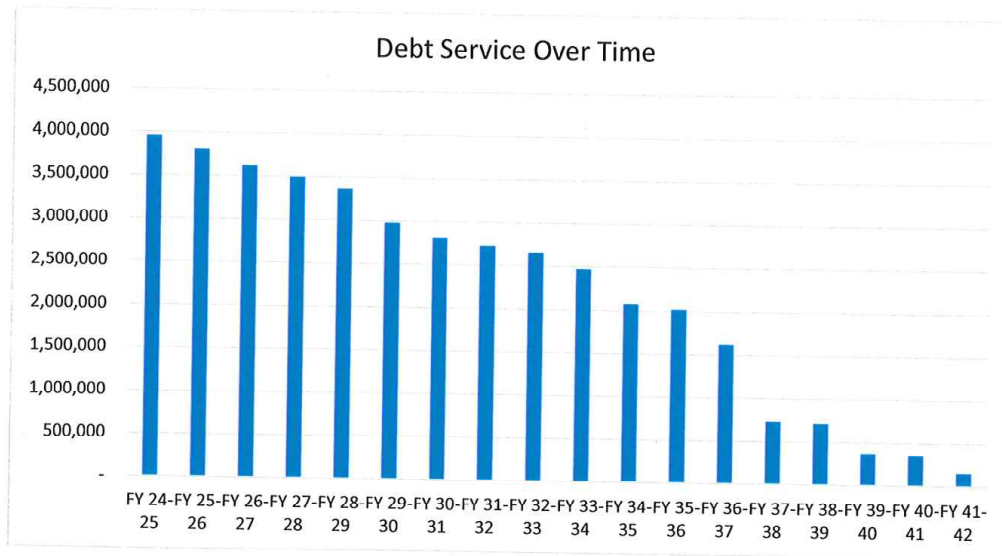
Key CIP Funding includes the following:

- Fire apparatus replacement program \$362,552
- Road restoration (paving) \$255,659
- Public Works Lg. trucks \$175,000
- Two police cruisers \$114,055
- LHS Classroom upgrades \$165,000
- LHS Science Lab upgrades \$80,000
- Juliet W. Long Fire alarm system \$75,000
- Juliet W. Long Playscape replacement \$70,000

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 \$3,955,030 which represents a decrease of (\$448,820) from FY24. It is noted that \$1,029,450 of the aforementioned total is interest expense, or 0.785 mils in the budget.



Proposed Mil Rate

The proposed budget requires a mil rate of 35.21, which represents a 0.65 mil increase over FY24.

Assessment	FY24 Tax	FY25 Tax	Difference
\$150,000	\$5,184.00	\$5,281.50	\$97.50
\$250,000	\$8,640.00	\$8,802.50	\$162.50
\$350,000	\$12,096.00	\$12,323.50	\$227.50
\$450,000	\$15,552.00	\$15,844.50	\$290.34

The Value of a Mil of Taxes

- One Mil in taxes = \$1,311,341
- To increase/ decrease the mil rate by one tenth of a mil (0.10) requires *EITHER* new revenue (taxes) of \$131,134 *OR* reduced spending of \$131,134.
- To a taxpayer with an assessed value of \$150,000, this equates to \$52.81 annually or \$4.40 per month.

TOWN OF LEDYARD
FISCAL YEAR 2025 TOWN COUNCIL PROPOSED BUDGET
EXPENDITURE SUMMARY

DEPARTMENT	2021	2022	2023	2024				FY 2025					
	ACTUAL	ACTUAL	ACTUAL	ADOPTED	REVISED	YTD	% OF REVISED	DEPT PROPOSED	Diff vs FY24 Revised	MAYOR PROPOSED	Diff vs FY24 Revised	COUNCIL PROPOSED	Diff vs FY24 Revised
TOWN COUNCIL	188,302	198,565	132,422	189,541	189,541	90,340	47.66%	195,369	5,828	195,369	5,828	195,369	5,828
HISTORIC DISTRICTS	25,370	21,121	23,549	32,750	32,750	9,963	30.42%	33,700	950	33,700	950	33,700	950
CEMETERY COMMITTEE	1,362	1,206	1,990	2,000	2,000	4,200	67.74%	2,000	(4,200)	2,000	(4,200)	2,000	(4,200)
MAYOR'S OFFICE	213,964	193,018	176,123	189,200	189,200	111,091	58.72%	190,723	1,523	190,723	1,523	190,723	1,523
ADMINISTRATIVE SUPPORT	83,763	129,111	132,031	136,000	136,000	78,918	58.03%	129,700	(6,300)	129,700	(6,300)	129,700	(6,300)
LEGAL SERVICES	61,641	124,356	89,500	55,000	55,000	43,646	79.36%	20,000	(35,000)	20,000	(35,000)	20,000	(35,000)
PROBATE	8,090	8,130	8,287	10,575	10,575	8,630	100.00%	10,000	(575)	10,000	(575)	10,000	(575)
PROPERTY INSURANCE	409,837	454,685	446,465	517,196	517,196	388,907	75.20%	546,775	29,579	546,775	29,579	546,775	29,579
HEALTH DISTRICT	108,604	110,973	117,038	116,400	116,400	116,400	0.00%	116,400	-	116,400	-	116,400	-
CONSERVATION COMMISSION	750	600	60	3,575	3,575	65	0.00%	3,575	-	3,575	-	3,575	-
HUMAN RESOURCES STAFF	115,025	119,297	117,175	91,950	91,950	55,099	59.92%	134,650	42,700	134,650	42,700	134,650	42,700
EMPLOYEE EXPENSES	8,846,393	9,202,967	9,826,514	10,154,328	10,154,328	5,426,258	53.44%	11,118,770	964,442	10,420,750	266,422	10,420,750	266,422
REGISTRARS	40,550	39,550	40,230	43,940	43,940	28,319	64.45%	48,257	4,317	48,257	4,317	46,800	2,860
ELECTIONS	26,002	17,922	26,922	49,990	49,990	15,781	31.57%	50,873	883	50,873	883	54,271	4,281
TOWN CLERK	151,365	143,077	153,697	153,029	153,029	89,486	58.48%	157,087	4,058	157,087	4,058	157,087	4,058
FINANCE	443,991	475,485	475,639	492,946	492,946	271,374	55.05%	505,449	12,503	505,449	12,503	505,449	12,503
ASSESSOR	125,485	130,592	169,394	173,019	173,019	111,956	64.71%	181,232	8,213	180,932	2,301	180,932	7,913
TAX COLLECTOR	202,624	238,889	244,518	144,648	144,648	163,476	113.02%	159,105	14,457	154,505	9,857	154,505	9,857
MGMT INFORMATION SYSTEMS	239,480	332,584	335,501	348,235	348,235	265,544	76.25%	387,818	39,583	387,818	39,583	387,134	38,899
LAND USE	293,474	248,401	279,230	317,553	317,553	207,016	65.19%	359,046	41,493	357,546	39,999	357,546	39,999
PLANNING COMM	280	-	1,280	3,000	3,000	1,308	43.60%	3,500	500	3,500	500	5,500	500
EDC	525	300	5,731	8,461	8,461	7,236	85.52%	8,211	(250)	8,211	(250)	8,211	(250)
I/PWC	160	157	323	500	500	65	13.00%	500	-	500	-	500	-
ZONING BOARD OF APPEALS	230	-	368	500	500	-	0.00%	500	-	500	-	500	-
POLICE	2,693,468	2,726,758	2,992,127	2,751,520	2,751,520	1,811,293	65.83%	3,063,232	311,712	3,007,655	256,135	3,007,655	256,135
DISPATCH	562,088	676,417	707,979	634,801	634,801	410,489	64.66%	669,249	34,448	669,249	34,448	669,249	34,448
ANIMAL CONTROL	79,981	82,166	86,726	99,752	99,752	62,014	62.17%	100,225	473	99,575	(177)	99,575	(177)
FIRE MARSHAL	81,977	82,448	93,252	98,314	98,314	53,254	54.17%	101,116	2,802	101,116	2,802	101,116	2,802
ADMINISTRATOR EMERGENCY SERVICES	391,713	410,278	426,082	469,569	469,569	284,125	60.51%	487,883	18,314	487,883	18,314	487,883	18,314
LEDYARD FIRE	108,146	111,775	116,242	126,130	126,130	76,052	60.30%	128,000	1,870	128,000	1,870	128,000	1,870
GALES FERRY FIRE	209,328	197,873	198,033	215,094	215,094	131,556	61.16%	219,094	4,000	219,094	4,000	219,094	4,000
EMERGENCY MANAGEMENT	15,730	18,894	17,388	20,450	20,450	12,113	0.00%	20,450	-	20,450	-	20,450	-
VISITING NURSES	751,728	723,702	654,956	209,484	209,484	159,695	76.23%	10,000	(199,484)	10,000	(199,484)	10,000	(199,484)
SCHOOL NURSES	297,191	334,439	333,506	332,476	332,476	208,243	62.63%	472,492	140,016	472,492	140,016	472,492	140,016
SOCIAL SERVICES	99,259	93,868	101,285	103,971	103,971	59,559	57.28%	-	(103,971)	-	-	-	(103,971)
SENIOR CENTER	82,752	81,146	101,204	106,736	-	-	-	-	-	-	-	-	-
PUBLIC WORKS ADMIN	171,974	182,662	169,787	203,251	203,251	114,200	56.19%	212,210	8,959	212,210	8,959	212,210	8,959
PUBLIC WORKS HIGHWAY	991,306	1,052,846	1,036,120	1,217,954	1,217,954	703,759	57.78%	1,249,527	31,573	1,249,527	31,573	1,249,527	31,573
PUBLIC WORKS VEHICLE MAINTENANCE	275,647	292,542	357,279	283,185	283,185	193,422	68.30%	287,051	3,866	287,051	3,866	287,051	3,866
PUBLIC WORKS ROAD UPKEEP	143,260	181,627	174,389	164,800	164,800	48,811	29.62%	189,800	25,000	184,800	20,000	184,800	20,000
PUBLIC WORKS DRAINAGE	5,636	8,346	-	-	-	-	-	-	-	-	-	-	-
PUBLIC WORKS PROPERTY MAINTENANCE	83,672	90,128	99,705	86,050	86,050	37,110	43.13%	86,050	-	86,050	-	86,050	-
PUBLIC WORKS SANITATION	1,017,119	1,017,154	1,032,010	1,130,500	1,130,500	649,980	57.49%	1,174,000	43,500	1,174,000	43,500	1,174,000	43,500
LIBRARY	518,940	528,633	543,199	596,808	596,808	338,704	56.75%	649,655	52,847	625,591	28,783	627,909	31,101
PARKS AND RECREATION	414,133	459,638	470,618	489,806	489,806	358,969	60.17%	631,085	34,543	617,484	20,942	617,484	20,942
BOARD OF EDUCATION	32,623,455	33,223,716	34,337,932	35,908,368	35,908,368	22,270,455	0.00%	38,054,073	2,145,705	38,054,073	2,145,705	38,369,823	2,461,455
DEBT SERVICE	3,772,648	3,753,299	4,476,232	4,403,850	4,403,850	1,539,200	34.95%	3,955,030	(448,820)	3,955,030	(448,820)	3,955,030	(448,820)
CONTRIBUTION TO CNR	-	1,257,882	1,150,285	1,653,735	1,653,735	-	0.00%	-	(1,653,735)	1,761,998	108,263	1,791,098	137,363
TRANSFERRED FUNDS	1,917,929	1,415,954	664,050	-	-	-	0.00%	-	-	-	-	-	-
TOTAL GENERAL GOVERNMENT	26,332,793	27,971,454	28,806,857	28,632,572	28,636,772	14,747,626	51.50%	28,069,389	(567,383)	29,028,075	391,303	29,060,750	423,978
TOTAL BOARD OF EDUCATION	32,623,455	33,223,716	34,337,932	35,908,368	35,908,368	22,270,455	62.02%	38,054,073	2,145,705	38,054,073	2,145,705	38,369,823	2,461,455
TOTAL EXPENDITURES	58,956,248	61,195,170	63,144,789	64,540,940	64,545,140	37,018,081	57.35%	66,123,462	1,578,322	67,082,148	2,537,008	67,430,573	2,885,433

TOWN OF LEDYARD
FISCAL YEAR 2025 TOWN COUNCIL PROPOSED BUDGET
EXPENDITURE DETAIL

DEPARTMENT ACCOUNT #	ACCOUNT DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024			2025			COUNCIL PROPOSED	DIFF vs FY24 REVISED	% CHGE REVISED
					ADOPTED	REVISED	YTD-2/26/24 % of REVISED	MAJOR PROPOSED	DIFF vs FY24 REVISED	% CHGE REVISED			
TOWN COUNCIL													
10110101 51601	TREASURER	13,125.00	17,453.33	17,974.02	18,430	18,430	11,359	18,981	551	3.0%	18,981	551	3.0%
10110101 51602	ADMIN TOWN COUNCIL	61,471.79	64,414.64	66,882.12	68,156	68,156	47,231	70,217	2,051	3.0%	70,217	2,051	3.0%
10110101 51600	ACCOUNTING SERVICES/AUDIT	27,250.00	25,520.00	35,875.00	36,385	36,385	36,885	38,200	1,815	5.0%	38,200	1,815	5.0%
10110101 51610	LEGAL SERVICES	85,162.65	83,156.85	10,957.00	50,000	50,000	-	50,000	-	0.0%	50,000	-	0.0%
10110101 56100	OPERATING EXPENSES	1,292.75	2,040.69	1,404.12	2,550	2,550	325	3,971	1,411	55.1%	3,971	1,411	55.1%
10110101 58790	CONTINGENCY	-	-	137,472.28	185,541	189,941	90,910	195,369	5,828	3.1%	195,369	5,828	3.1%
HISTORIC DISTRICTS													
10110103 52705	CONTRACTUAL EXPENSES	12,206.74	10,096.24	10,333.35	16,000	16,000	6,458	16,000	-	0.0%	16,000	-	0.0%
10110103 54500	HISTORIC BUILDINGS MAINT	6,156.53	3,832.99	5,204.70	6,625	6,625	950	7,500	875	13.2%	7,500	875	13.2%
10110103 54501	SAW MILL MAINTENANCE	3,302.50	2,663.00	3,625.51	3,800	3,800	-	4,000	200	5.3%	4,000	200	5.3%
10110103 56100	LESTER RESEARCH OPERATING	2,514.56	3,239.25	4,821.65	3,075	3,075	1,787	3,100	25	0.8%	3,100	25	0.8%
10110103 56101	SAW MILL OPERATING	1,049.28	619.88	1,348.23	1,750	1,750	818	1,600	(150)	-8.6%	1,500	(150)	-8.6%
10110103 58790	MISCELLANEOUS EXPENSES	100.00	670.00	1,175.23	1,500	1,500	-	1,500	-	0.0%	1,500	-	0.0%
		25,389.61	21,121.41	23,548.68	37,750	37,750	9,563	33,700	950	2.9%	33,700	950	2.9%
CEMETERY COMMITTEE													
10110107 56100	OPERATING EXPENSES	1,362.37	1,206.00	1,890.18	2,000	2,000	4,200	2,000	(4,200)	-67.7%	2,000	(4,200)	-67.7%
		1,372.37	1,206.00	1,890.18	2,000	2,000	4,200	2,000	(4,200)	-67.7%	2,000	(4,200)	-67.7%
MAYOR'S OFFICE													
10110201 51160	CUSTODIAN SALARIES	43,881.67	5,921.90	-	-	-	-	19,771	950	5.0%	19,771	950	5.0%
10110201 51105	TOWN HALL FLOATER	17,154.47	17,707.85	18,155.83	18,821	18,821	11,704	107,000	-	0.0%	107,000	-	0.0%
10110201 51604	MAYOR	35,365.48	55,315.48	59,219.26	107,000	107,000	65,846	46,952	1,373	3.0%	46,952	1,373	3.0%
10110201 51700	ADMINISTRATIVE WAGES	48,908.23	43,812.00	45,284.51	45,579	45,579	28,307	46,952	1,373	3.0%	46,952	1,373	3.0%
10110201 51700	ADMINISTRATIVE WAGES	35,500.00	-	-	-	-	-	6,000	-	0.0%	6,000	-	0.0%
10110201 55301	TOWN NEWSLETTER	3,865.27	4,059.73	4,447.83	6,000	6,000	3,150	2,500	(100)	-3.8%	2,300	(100)	-3.8%
10110201 56100	OPERATING EXPENSES	2,094.10	1,933.27	3,204.17	2,600	2,600	87	8,500	(700)	-7.6%	7,800	(700)	-7.6%
10110201 58790	CONTINGENCY	2,684.09	6,718.05	7,011.33	9,200	9,200	3,755	190,723	1,523	0.8%	190,723	1,523	0.8%
		213,563.81	193,018.28	176,122.79	189,200	189,200	111,091	390,723	1,523	0.8%	390,723	1,523	0.8%
ADMINISTRATIVE SUPPORT													
10110203 53700	CONTRACT MAINT/LEASES	17,998.22	60,049.80	58,956.16	60,000	60,000	31,779	60,000	-	0.0%	60,000	-	0.0%
10110203 54311	FIRE HYDRANT MAINTENANCE	10,900.00	10,900.00	10,900.00	10,900	10,900	-	10,900	-	0.0%	10,900	-	0.0%
10110203 54600	ALARM SYSTEM MONITORING	547.00	-	-	-	-	-	1,000	104	11.6%	1,000	104	11.6%
10110203 55247	ADA COMPLIANCE	-	278.53	896.34	1,000	896	-	10,500	(5,500)	-38.2%	5,000	(5,500)	-38.2%
10110203 55410	ADVERTISING/LEGAL NOTICES	8,707.88	15,155.40	16,364.63	17,000	17,000	10,054	4,200	296	7.9%	4,200	296	7.9%
10110203 56205	WATER	3,248.89	3,248.89	3,248.89	3,200	3,200	2,013	17,000	-	0.0%	17,000	-	0.0%
10110203 56900	OTHER SUPPLIES	6,544.37	4,272.55	5,851.56	6,500	6,500	5,123	17,000	-	0.0%	17,000	-	0.0%
10110203 56910	POSTAGE	16,996.01	15,889.55	18,167.58	17,000	17,000	10,674	8,600	-	0.0%	8,600	-	0.0%
10110203 58100	DUES & FEES	8,278.00	8,278.00	8,477.00	8,600	8,600	8,417	11,000	(200)	-1.8%	11,000	(200)	-1.8%
10110203 58105	MISC DUES&FEES	10,243.00	10,218.00	10,218.00	11,200	11,200	10,818	129,700	(6,300)	-4.8%	129,700	(6,300)	-4.8%
		83,783.16	129,111.67	132,950.73	136,000	136,000	79,918	129,700	(6,300)	-4.8%	129,700	(6,300)	-4.8%
LEGAL SERVICES													
10110205 53610	SPECIALY APPROVED COUNSEL	47,909.99	100,781.71	73,522.24	35,000	35,000	41,141	35,000	-	0.0%	35,000	-	0.0%
10110205 53615	TOWN ATTORNEY	18,731.00	23,573.83	16,277.43	20,000	20,000	2,485	20,000	(35,000)	-63.6%	20,000	(35,000)	-63.6%
		61,640.99	124,355.58	89,899.67	55,000	55,000	43,646	55,000	(35,000)	-63.6%	20,000	(35,000)	-63.6%
PROBATE													
10110207 54900	PURCHASED SERVICES	8,090.00	8,130.00	8,287.00	10,575	10,575	8,630	10,000	(575)	-5.4%	10,000	(575)	-5.4%
		8,090.00	8,130.00	8,287.00	10,575	10,575	8,630	10,000	(575)	-5.4%	10,000	(575)	-5.4%
PROPERTY INSURANCE													
10110209 55210	AUTO INSURANCE	65,863.08	60,201.02	70,424.20	74,988	74,988	52,710	78,740	3,752	5.0%	78,740	3,752	5.0%
10110209 55220	BOILER & MACHINERY INSURANCE	6,838.42	7,218.81	7,350.00	7,831	7,831	5,505	8,225	394	5.0%	8,225	394	5.0%
10110209 55231	POLICE PROFESSIONAL LIABILITY	15,045.93	16,109.99	16,180.00	17,232	17,232	12,119	18,100	868	5.0%	18,100	868	5.0%
10110209 55232	GEN LIAB / EXCESS LIAB	144,850.47	154,746.31	151,528.00	161,315	161,315	114,616	169,400	8,085	5.0%	169,400	8,085	5.0%
10110209 55233	PUBLIC OFFICIALS LIAB	35,594.89	38,092.46	38,280.00	40,783	40,783	28,858	42,805	2,042	5.0%	42,805	2,042	5.0%
10110209 55235	SCHOOL OFFICIALS LIAB	13,113.81	14,085.06	14,100.00	15,018	15,018	10,560	15,770	752	5.0%	15,770	752	5.0%
10110209 55241	PROPERTY INSURANCE-BDE	7,109.61	7,558.58	7,110.00	7,564	7,564	5,318	7,564	(2,564)	-100.0%	-	(2,564)	-100.0%
10110209 55242	AVMUNICIPALITY & FIRE	58,063.25	78,197.27	78,570.10	83,673	83,673	58,815	61,259	2,941	5.0%	61,259	2,941	5.0%
10110209 55245	INSURANCE DEDUCTIBLE	1,000.00	(463.53)	8,645.27	10,000	10,000	9,747	20,000	100.0%	100.0%	20,000	10,000	100.0%
10110209 55246	RISK MANAGEMENT	16,995.66	22,821.00	11,000.00	30,000	30,000	32,499	34,125	4,125	13.8%	34,125	4,125	13.8%
10110209 55249	CBEN COVERAGE	409,816.83	459,684.72	446,465.27	517,196	517,196	388,907	546,775	29,579	5.7%	546,775	29,579	5.7%

TOWN OF LEDYARD
FISCAL YEAR 2025 TOWN COUNCIL PROPOSED BUDGET
EXPENDITURE DETAIL

DEPARTMENT ACCOUNT #	ACCOUNT DESCRIPTION	2021	2022	2023	2024				2025			COUNCIL PROPOSED	Diff vs FY24 REVISED	% Chge Revised	
		ACTUAL	ACTUAL	ACTUAL	ADOPTED	REVISED	YTD-2/26/24	% of REVISED	DEPT PROPOSED	Diff vs FY24 Revised	% Chge Revised				PROPOSED
HEALTH DISTRICT					116,400	116,400	116,400	100.0%	116,400	-	0.0%	116,400	-	0.0%	
10110211	HEALTH DISTRICT	108,604.32	110,973.39	117,037.83	116,400	116,400	116,400	100.0%	116,400	-	0.0%	116,400	-	0.0%	
CONSERVATION COMMISSION															
10110213	56100 OPERATING EXPENSES	450.00	600.00	60.00	1,150	1,150	85	7.4%	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	58750 MISCELLANEOUS EXPENSES	300.00	600.00	60.00	925	925	65	7.0%	925	-	0.0%	925	-	0.0%	
10110213	58750 MISCELLANEOUS EXPENSES	750.00	600.00	60.00	3,575	3,575	65	1.8%	3,575	-	0.0%	3,575	-	0.0%	
HUMAN RESOURCES STAFF															
10110251	51600 HUMAN RESOURCES DIRECTOR	115,501.77	118,071.56	115,083.03	90,000	90,000	55,099	61.1%	90,000	2,700	3.0%	90,000	40,000	44.4%	
10110251	53610 LEGAL SERVICES	-	-	-	1,950	1,950	-	-	1,950	40,000	20.5%	40,000	-	-	
10110251	58110 TRAINING/MISGS/DUES/SUBSCRIP	1,517.50	1,725.00	2,091.76	91,950	91,950	55,099	59.9%	134,650	42,700	31.7%	134,650	42,700	31.7%	
10110251	58110 TRAINING/MISGS/DUES/SUBSCRIP	115,025.27	119,796.56	117,174.79	91,950	91,950	55,099	59.9%	134,650	42,700	31.7%	134,650	42,700	31.7%	
EMPLOYEE EXPENSES															
10110253	52000 HEALTH CARE GEN GOV	850,498.09	838,685.01	943,154.19	1,027,550	1,027,550	609,885	59.4%	1,130,000	102,450	10.0%	1,046,150	18,590	1.8%	
10110253	52100 HEALTH CARE BOE	4,872,377.04	5,116,680.79	4,920,699.89	5,100,000	5,100,000	3,245,000	63.6%	5,610,000	510,000	10.0%	5,193,830	93,830	1.8%	
10110253	52101 HEALTHCARE WAIVERS	220,510.89	220,805.91	225,230.95	272,235	272,235	110,104	40.4%	275,000	(2,765)	-0.8%	275,000	(2,235)	-0.8%	
10110253	52102 BENEFITS CONSULTANT	-	5,000.00	2,900.00	20,000	20,000	-	-	10,000	(10,000)	-100.0%	-	10,000	(10,000)	-100.0%
10110253	52105 HEALTHCARE FIREFIGHTERS	118,912.31	101,305.12	85,217.49	114,500	114,500	55,947	48.8%	125,900	11,400	10.0%	125,900	11,400	10.0%	
10110253	52106 BOE RETIRE HEALTHCARE	-	-	488,934.09	575,000	575,000	23,921	4.2%	575,000	-	0.0%	575,000	-	0.0%	
10110253	52201 HEALTH CARE TEAMSTARS	327,305.81	335,908.00	360,894.40	376,584	376,584	187,856	50.0%	410,000	33,416	8.9%	410,000	33,416	8.9%	
10110253	52203 MIS EMPLOYEE EXPENSES	1,817.10	3,673.53	360,894.40	5,000	5,000	2,877	57.5%	10,000	5,000	100.0%	7,000	2,000	20.0%	
10110253	52204 PRC EMPLOYMENT TESTING	4,157.78	3,733.95	4,615.96	4,780	4,780	1,873	39.4%	5,000	220	4.6%	5,000	220	4.6%	
10110253	52205 CONTRACTUAL ALLOWANCES	37,635.40	33,038.80	35,890.64	61,000	61,000	48,381	79.3%	75,000	14,000	23.3%	75,000	14,000	20.0%	
10110253	52206 RETIREMENT CASHOUT	27,099.24	68,946.71	62,741.95	75,000	75,000	43,483	57.9%	75,000	-	0.0%	75,000	-	0.0%	
10110253	52207 PAYROLL EXPENSES	5,459.50	9,732.70	11,824.16	11,000	11,000	6,309	57.3%	12,000	1,000	9.1%	12,000	1,000	9.1%	
10110253	52300 RETIREMENT	3,058,288.00	1,331,225.00	1,459,427.00	950,000	950,000	450,000	47.4%	850,000	(100,000)	-10.5%	850,000	(100,000)	-10.5%	
10110253	52310 OIGENO CONTR PLAN	228,413.73	287,900.06	353,252.63	365,000	365,000	296,199	81.1%	380,000	15,000	4.1%	380,000	15,000	4.1%	
10110253	52400 SALARY BENEFIT ADJUSTMENT	48,412.08	37,017.98	103,792.43	75,000	75,000	84,730	111.8%	680,000	605,000	80.6%	680,000	55,000	8.1%	
10110253	52500 SOCIAL SECURITY	590,071.63	607,802.81	630,592.70	625,000	625,000	470,680	75.4%	7,500	-	0.0%	7,500	-	0.0%	
10110253	52600 UNEMPLOYMENT COMP	7,344.00	-	2,829.23	7,500	7,500	7,500	100.0%	7,500	6,849	91.3%	143,750	6,849	5.0%	
10110253	52900 WORKERS COMP GEN GOV	91,153.01	98,345.50	103,684.75	156,941	156,941	74,571	47.5%	143,790	6,849	5.0%	143,790	6,849	5.0%	
10110253	52900 WORKERS COMP GEN GOV	234,459.99	234,436.50	303,154.75	324,438	324,438	213,712	65.9%	340,660	16,222	5.0%	340,660	16,222	5.0%	
10110253	52910 WORKERS COMP BOE	8,508.55	12,940.53	19,089.91	22,800	22,800	3,018	13.2%	22,420	(380)	-1.7%	22,420	(380)	-1.7%	
10110253	52915 LIFE/STD/AD&D/INSURANCE	8,846,399.18	9,202,997.00	9,826,519.83	10,154,328	10,154,328	5,426,258	53.4%	10,420,750	266,422	2.6%	10,420,750	266,422	2.6%	
REGISTRARS															
10110301	51700 ADMINISTRATIVE WAGES	39,150.48	40,550.48	43,850	43,850	43,940	28,319	64.6%	46,482	2,542	5.8%	46,482	2,542	5.8%	
10110301	56100 OPERATING EXPENSES	40,550.48	40,550.48	1,038.56	-	43,940	28,319	64.5%	48,257	4,317	9.8%	48,257	4,317	9.8%	
ELECTIONS															
10110303	51710 OTHER WAGES	-	-	12,615.00	23,440	23,440	6,630	28.3%	27,943	4,503	19.2%	27,943	4,503	19.2%	
10110303	51730 STIPENDS	17,493.82	8,270.00	-	-	-	-	-	-	-	-	-	-	-	
10110303	53645 TRAINING	-	-	3,450	3,450	3,450	2,250	65.2%	3,620	170	4.9%	3,620	170	4.9%	
10110303	54310 EQUIPMENT MAINTENANCE	1,800.00	2,025.00	2,750.00	2,750	2,750	2,250	81.8%	2,750	0	0.0%	2,750	0	0.0%	
10110303	55300 COMMUNICATIONS	1,442.43	251.00	1,400	1,400	1,400	172	12.3%	1,600	200	14.3%	1,600	200	14.3%	
10110303	56900 OTHER SUPPLIES	9,894.83	6,978.62	12,067.03	19,000	19,000	6,377	33.5%	15,210	(3,790)	-20.8%	15,210	(3,790)	-20.8%	
10110303	58300 EMPLOYEE REIMBURSEMENT	370.87	-	25,922.03	250	250	352	141.2%	250	-	0.0%	250	-	0.0%	
TOWN CLERK															
10110311	51600 DEPARTMENT HEAD WAGES	61,379.04	63,668.93	65,117	65,117	65,117	40,357	61.9%	67,078	1,961	3.0%	67,078	1,961	3.0%	
10110311	51615 ASSISTANT WAGES	45,709.32	44,528.13	45,917.73	45,952	45,952	30,378	66.1%	49,959	4,007	8.7%	49,959	4,007	8.7%	
10110311	53600 ACCOUNTING SERVICES/AUDIT	4,000.00	4,000.00	4,000.00	4,000	4,000	3,000	75.0%	4,000	-	0.0%	4,000	-	0.0%	
10110311	55555 COVID19 EXPENSES	5,604.35	-	-	-	-	-	-	-	-	-	-	-	-	
10110311	56100 OPERATING EXPENSES	28,183.70	28,681.81	29,088.62	29,810	29,810	13,021	43.7%	30,100	290	1.0%	30,100	290	1.0%	
10110311	56130 RECORING/PUBLISHING SUPPLIES	5,182.34	2,541.95	8,519.55	4,275	4,275	2,048	47.9%	4,675	400	9.4%	4,675	400	9.4%	
10110311	58110 TRAINING/MISGS/DUES/SUBSCRIP	316.81	881.81	1,327.66	1,275	1,275	682	53.5%	1,275	-	0.0%	1,275	-	0.0%	
10110311	58110 TRAINING/MISGS/DUES/SUBSCRIP	191,865.07	143,076.82	153,897.49	153,029	153,029	89,486	58.4%	157,887	4,858	3.2%	157,887	4,858	3.2%	

TOWN OF LEDYARD
FISCAL YEAR 2025 TOWN COUNCIL PROPOSED BUDGET
EXPENDITURE DETAIL

DEPARTMENT	ACCOUNT #	ACCOUNT DESCRIPTION	2021	2022	2023	2024				2025								
			ACTUAL	ACTUAL	ACTUAL	ADDED	REVISED	YTD-2/26/24	% of REVISED	DEPT PROPOSED	DIFF vs FY24 Revised	% Chg Revised	MAYOR PROPOSED	DIFF vs FY24 Revised	% Chge Revised	COUNCIL PROPOSED	DIFF vs FY24 REVISED	% Chge Revised
FINANCE																		
	10112101 51302	FINANCE FISCALIST 1	41,073.53	325.87	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	10112101 51600	DEPARTMENT HEAD WAGES	100,894.67	108,584.00	106,020.89	108,215	108,215	66,872	-	111,459	3,244	3.0%	111,459	3,244	3.0%	111,459	3,244	3.0%
	10112101 51603	ASST FINANCE DIR	68,331.64	65,657.79	67,958.02	69,330	69,330	42,882	-	71,405	2,075	3.0%	71,405	2,075	3.0%	71,405	2,075	3.0%
	10112101 51615	ASSISTANT WAGES	45,598.39	86,453.29	87,675.90	94,256	94,256	50,323	-	98,535	4,679	5.0%	98,535	4,679	5.0%	98,535	4,679	5.0%
	10112101 55555	COVID19 EXPENSES	17,018.60	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	10112101 56100	OPERATING EXPENSES	13,221.78	2,456.92	2,520	2,520	2,520	884	-	2,650	130	5.2%	2,650	130	5.2%	2,650	130	5.2%
	10112101 56200	HEATING OIL/PROPANE	34,182.02	70,923.34	73,010.41	65,625	65,625	25,711	-	68,000	2,375	3.6%	68,000	2,375	3.6%	68,000	2,375	3.6%
	10112101 56220	ELECTRICITY	140,039.47	138,397.57	150,000	150,000	150,000	83,844	-	150,000	-	0.0%	150,000	-	0.0%	150,000	-	0.0%
	10112101 58110	TRAINING/MTGS/DUES/SUBSCRIP	478.01	1,312.25	1,000	3,000	3,000	852	-	3,000	-	0.0%	3,000	-	0.0%	3,000	-	0.0%
			443,991.26	475,484.85	475,484.56	492,946	492,946	271,374	55.03%	505,449	12,503	2.5%	505,449	12,503	2.5%	505,449	12,503	2.5%
ASSESSOR																		
	10112111 51610	SUPERVISORS	76,853.20	79,316.50	111,071.48	108,434	108,434	65,924	-	85,522	(22,912)	-21.1%	85,522	(22,912)	-21.1%	85,522	(22,912)	-21.1%
	10112111 51615	ASSISTANT WAGES	39,249.77	33,954.51	41,446.92	45,135	43,135	27,131	-	46,210	3,075	7.1%	46,210	3,075	7.1%	46,210	3,075	7.1%
	10112111 51710	OTHER WAGES	-	-	-	-	-	-	-	25,000	25,000	100.0%	25,000	25,000	100.0%	25,000	25,000	100.0%
	10112111 53700	CONTRACT MAINTENANCE/LEASES	6,496.00	13,146.00	14,451.00	16,300	16,300	16,246	-	18,500	2,200	13.5%	18,500	2,200	13.5%	18,500	2,200	13.5%
	10112111 56100	OPERATING EXPENSES	1,339.27	1,070.00	1,070.00	2,150	2,150	181	-	3,000	850	39.5%	3,000	850	39.5%	3,000	850	39.5%
	10112111 58110	TRAINING/MTGS/DUES/SUBSCRIP	1,320.00	2,636.00	1,344.37	3,000	3,000	2,494	-	3,000	-	0.0%	2,700	(300)	-10.0%	2,700	(300)	-10.0%
			125,445.07	136,992.28	169,939.85	178,019	178,019	111,955	64.71%	181,232	8,213	4.7%	180,932	7,913	4.6%	180,932	7,913	4.6%
TAX COLLECTOR																		
	10112131 51300	SEASONAL HELP	-	5,468.64	3,304.13	1,600	1,600	6,348	-	9,600	8,000	512.5%	5,200	3,600	225.0%	5,200	3,600	225.0%
	10112131 51610	SUPERVISORS	61,919.35	67,540.95	69,277	69,277	69,277	42,627	-	71,017	1,740	2.5%	71,017	1,740	2.5%	71,017	1,740	2.5%
	10112131 51615	ASSISTANT WAGES	38,435.05	42,366.37	44,916	44,916	44,916	27,904	-	47,138	2,222	4.9%	47,138	2,222	4.9%	47,138	2,222	4.9%
	10112131 53610	LEGAL SERVICES (NEW)	-	-	-	-	-	-	-	500	500	100.0%	500	500	100.0%	500	500	100.0%
	10112131 53700	CONTRACT MAINTENANCE/LEASES	5,510.47	2,105.00	2,200	2,875	2,875	3,200	-	2,800	(75)	-2.6%	2,800	(75)	-2.6%	2,800	(75)	-2.6%
	10112131 54421	TAX REFUNDS	79,101.23	105,259.99	164,439.00	-	-	80,665	-	2,800	-	-	-	-	-	-	-	-
	10112131 56100	OPERATING EXPENSES	16,807.54	16,660.54	23,039.22	22,700	22,700	4,061	-	24,900	2,200	9.7%	24,900	2,200	9.7%	24,900	2,200	9.7%
	10112131 58110	TRAINING/MTGS/DUES/SUBSCRIP	4,500.00	2,449.79	3,732.93	3,130	3,130	671	-	2,800	(330)	-10.5%	2,800	(330)	-10.5%	2,800	(330)	-10.5%
	10112131 58500	TAX UNDERPAYMENT	150.00	150.00	150.00	150	150	150	-	150	-	0.0%	150	-	0.0%	150	-	0.0%
			202,623.65	238,888.78	244,517.60	144,648	144,648	161,476	118.03%	159,106	14,457	10.0%	154,649	9,857	6.8%	154,307	9,857	6.8%
MDP																		
	10112151 51610	SUPERVISORS	76,857.45	78,300.34	80,663.59	76,677	76,677	48,998	-	80,153	3,476	4.5%	80,153	3,476	4.5%	80,153	3,476	4.5%
	10112151 51700	ADMINISTRATIVE WAGES	44,563.82	45,464.35	45,700	45,700	45,700	25,544	-	47,066	1,366	3.0%	47,066	1,366	3.0%	47,066	1,366	3.0%
	10112151 53655	MEETING MANAGEMENT SYSTEM	14,850.00	15,254.37	15,552.00	22,069	22,069	5,000	-	24,542	2,473	11.2%	24,542	2,473	11.2%	24,542	2,473	11.2%
	10112151 53657	WEBSITE UPGRADE/SUPPORT	6,459.00	6,653.00	7,058	7,058	7,058	8,332	-	9,455	2,397	34.0%	9,455	2,397	34.0%	9,455	2,397	34.0%
	10112151 53660	SOFTWARE SUPPORT & MAINT	84,247.38	113,241.13	113,621.90	115,684	115,684	97,679	-	88,134	(27,550)	-23.8%	88,134	(27,550)	-23.8%	88,134	(27,550)	-23.8%
	10112151 53665	FINANCIAL SOFTWARE HOSTING	22,000.00	21,000.00	22,000.00	22,000	22,000	21,000	-	22,000	-	0.0%	22,000	-	0.0%	22,000	-	0.0%
	10112151 53686	LAND USE SOFTWARE LICENSING	10,500.00	10,500.00	11,025	11,025	11,025	11,932	-	39,157	28,132	255.3%	39,157	28,132	255.3%	39,157	28,132	255.3%
	10112151 54300	REPAIRS & MAINTENANCE	6,064.00	4,306.05	4,843.38	5,087	5,087	3,007	-	16,477	11,390	223.9%	16,477	11,390	223.9%	16,477	11,390	223.9%
	10112151 55330	TELEPHONE & FAX SERVICE	11,585.50	10,474.30	12,733.29	12,834	12,834	7,915	-	11,873	(961)	-7.5%	11,873	(961)	-7.5%	11,873	(961)	-7.5%
	10112151 55340	INTERNET SERVICE	7,521.37	7,500.00	7,500.00	9,000	9,000	4,716	-	9,000	-	0.0%	9,000	-	0.0%	9,000	-	0.0%
	10112151 56900	OTHER SUPPLIES	5,612.39	5,902.51	6,214.86	6,000	6,000	4,998	-	6,000	-	0.0%	6,000	-	0.0%	6,000	-	0.0%
	10112151 57400	COMPUTER EQUIPMENT	3,973.42	3,973.42	3,984.96	4,000	4,000	11,225	-	-	(7,000)	-100.0%	-	(4,000)	-100.0%	-	(4,000)	-100.0%
	10112151 57410	COMPUTER SOFTWARE	3,985.72	3,375.34	10,064.64	10,091	10,091	12,846	-	32,951	22,860	226.5%	32,951	22,860	226.5%	32,267	(684)	-21.0%
	10112151 58110	TRAINING/MTGS/DUES/SUBSCRIP	900.60	975.75	1,350.00	1,010	1,010	304	-	1,010	-	0.0%	1,010	-	0.0%	1,010	-	0.0%
			239,406.16	332,583.20	335,500.56	348,235	348,235	265,544	76.25%	337,818	39,583	11.4%	337,818	39,583	11.4%	337,818	39,583	11.4%

TOWN OF LEDYARD
FISCAL YEAR 2025 TOWN COUNCIL PROPOSED BUDGET
EXPENDITURE DETAIL

DEPARTMENT	ACCOUNT #	ACCOUNT DESCRIPTION	2021	2022	2023	2024				2025								
			ACTUAL	ACTUAL	ACTUAL	ADOPTED	REVISED	YTD-2/28/24	% of REVISED	DEPT PROPOSED	DIH vs FY24 Revised	% Chg Revised	MAYOR PROPOSED	DIH vs FY24 Revised	% Chg Revised	COUNCIL PROPOSED	DIH vs FY24 Revised	% Chg Revised
ANNUAL CONTROL																		
	10120105 51130	OVERTIME	1,132.24	1,624.21	1,880.15	2,000	2,000	3,551.5		2,200	200	10.0%	2,100	100	5.6%	2,100	100	5.0%
	10120105 51305	ANNUAL CONTROL OFFICER	48,771.21	44,580.93	38,676.24	51,826	51,826	51,546		52,917	1,281	2.5%	52,917	1,281	2.5%	52,917	1,281	2.5%
	10120105 51800	PART-TIME WAGES	17,011.72	19,699.56	20,495.00	24,950	24,950	27,994		26,208	1,248	5.0%	26,208	1,248	5.0%	26,208	1,248	5.0%
	10120105 53310	VETERINARIAN	2,311.28	2,283.46	1,835.00	2,500	2,500	3,127		2,500	-	0.0%	2,500	-	0.0%	2,500	-	0.0%
	10120105 53645	TRAINING	-	-	805.46	400	400	-		400	-	0.0%	400	-	0.0%	400	-	0.0%
	10120105 56100	OPERATING EXPENSES	4,416.41	6,844.26	7,563.31	10,566	10,566	2,760		7,500	(3,066)	-29.0%	7,500	(3,066)	-29.0%	7,500	(3,066)	-29.0%
	10120105 57305	ACO EQUIPMENT	1,000.00	549.39	322.60	1,000	3,000	-		1,000	-	0.0%	1,000	-	0.0%	1,000	-	0.0%
	10120105 58000	SPRAY/PULVER PROGRAM	-	1,417.46	1,133.41	1,500	1,500	535		1,500	-	0.0%	1,500	-	0.0%	1,500	-	0.0%
	10120105 58750	MISCELLANEOUS EXPENSES	5,238.25	5,258.00	4,831.25	5,200	5,100	6,401		6,000	600	15.4%	5,850	250	4.8%	5,850	250	4.8%
			79,841.11	82,166.17	86,726.42	99,752	99,752	62,014	62.17%	100,225	473	0.5%	99,575	(177)	-0.2%	99,575	(177)	-0.2%
FIRE MARSHAL																		
	10120301 51130	OVERTIME	-	-	-	100	100	-		100	-	0.0%	100	-	0.0%	100	-	0.0%
	10120301 51800	PUBLIC SAFETY EMPLOYEES	71,977.81	74,227.57	77,685.50	80,064	80,064	49,750		82,466	2,402	3.0%	82,466	2,402	3.0%	82,466	2,402	3.0%
	10120301 55330	TELEPHONE & FAX SERVICE	2,177.64	3,173.03	4,249.51	4,800	4,800	1,161		5,200	400	8.3%	5,200	400	8.3%	5,200	400	8.3%
	10120301 56100	OPERATING EXPENSES	5,666.57	3,941.82	6,518.17	8,000	8,000	3,055		8,000	-	0.0%	8,000	-	0.0%	8,000	-	0.0%
	10120301 56450	CODE AND REFERENCE BOOKS	-	-	2,881.85	3,000	3,000	-		3,000	-	0.0%	3,000	-	0.0%	3,000	-	0.0%
	10120301 56730	UNIFORMS	980.00	998.90	972.00	850	850	812		850	-	0.0%	850	-	0.0%	850	-	0.0%
	10120301 58100	TRAINING/MEETS/DUES/SUBSCRIP	175.00	175.00	842.87	1,500	1,500	375		1,500	-	0.0%	1,500	-	0.0%	1,500	-	0.0%
			81,977.02	82,468.42	89,251.51	98,314	98,314	58,254	54.17%	101,116	2,802	2.9%	101,116	2,802	2.9%	101,116	2,802	2.9%
ADMIN EMERGENCY SERVICES																		
	10120401 51130	OVERTIME	7,981.77	13,524.77	6,636.57	12,000	12,000	3,849		12,000	-	0.0%	12,000	-	0.0%	12,000	-	0.0%
	10120401 51800	DEPARTMENT HEAD WAGES	19,500.00	20,084.05	21,251.28	21,915	21,915	18,505		22,606	661	3.0%	22,606	661	3.0%	22,606	661	3.0%
	10120401 51630	PUBLIC SAFETY EMPLOYEES	287,852.09	300,786.52	906,930.52	324,224	324,224	180,971		341,877	17,653	5.4%	341,877	17,653	5.4%	341,877	17,653	5.4%
	10120401 56100	OPERATING EXPENSES	1,678.50	882.36	16,163.85	36,400	36,400	10,849		36,400	-	0.0%	36,400	-	0.0%	36,400	-	0.0%
	10120401 57307	THIRD PARTY AMBULANCE SERVICES	75,000.00	75,000.00	75,000.00	75,000	75,000	75,000		75,000	-	0.0%	75,000	-	0.0%	75,000	-	0.0%
			391,713.36	410,277.70	426,982.22	469,569	469,569	244,123	60.51%	467,883	18,314	3.9%	467,883	18,314	3.9%	467,883	18,314	3.9%
LEDYARD FIRE COMPANY																		
	10120501 51630	PUBLIC SAFETY EMPLOYEES	1,314.90	-	-	-	-	-		5,000	-	0.0%	5,000	-	0.0%	5,000	-	0.0%
	10120501 51720	INCENTIVE	5,000.00	5,000.00	5,000.00	5,000	5,000	7,900		14,000	770	5.8%	14,000	770	5.8%	14,000	770	5.8%
	10120501 53645	TRAINING	31,145.00	14,431.00	19,123.00	19,250	19,250	4,483		1,500	100	7.1%	1,500	100	7.1%	1,500	100	7.1%
	10120501 53685	FIRE HOSE TESTING	1,805.10	-	1,080.61	1,400	1,400	-		34,000	-	0.0%	34,000	-	0.0%	34,000	-	0.0%
	10120501 54300	REPAIRS & MAINTENANCE	34,104.37	31,845.72	31,900.78	34,000	34,000	17,220		2,000	-	0.0%	2,000	-	0.0%	2,000	-	0.0%
	10120501 55320	CELL PHONE SERVICE	1,785.00	1,785.00	1,875.00	2,000	2,000	-		16,000	1,000	6.7%	16,000	1,000	6.7%	16,000	1,000	6.7%
	10120501 56100	OPERATING EXPENSES	6,539.25	7,386.68	19,265.38	15,000	15,000	6,997		12,000	-	0.0%	12,000	-	0.0%	12,000	-	0.0%
	10120501 56730	UNIFORMS	10,184.75	11,919.95	12,221.07	12,000	12,000	6,557		5,000	-	0.0%	5,000	-	0.0%	5,000	-	0.0%
	10120501 57017	FIRE POLICE	810.00	800.00	200.00	5,000	5,000	-		10,000	-	0.0%	10,000	-	0.0%	10,000	-	0.0%
	10120501 57305	NEW EQUIPMENT	8,897.93	10,506.38	9,075.93	10,000	10,000	6,055		28,500	-	0.0%	28,500	-	0.0%	28,500	-	0.0%
	10120501 58730	INCENTIVE	29,550.00	28,500.00	28,500.00	28,500	28,500	28,500		18,800	-	0.0%	18,800	-	0.0%	18,800	-	0.0%
			108,146.30	111,735.13	116,241.80	126,180	126,180	76,652	60.80%	128,000	1,870	1.5%	128,000	1,870	1.5%	128,000	1,870	1.5%
GALES FERRY FIRE COMPANY																		
	10120551 51720	INCENTIVE	4,500.00	4,500.00	4,542.48	5,000	5,000	5,000		5,000	-	0.0%	5,000	-	0.0%	5,000	-	0.0%
	10120551 53645	TRAINING	17,390.83	18,182.00	14,781.02	17,000	17,000	6,838		18,000	1,000	5.9%	18,000	1,000	5.9%	18,000	1,000	5.9%
	10120551 53685	FIRE HOSE TESTING	-	1,849.89	-	1,000	1,000	-		3,000	-	0.0%	3,000	-	0.0%	3,000	-	0.0%
	10120551 55330	TELEPHONE & FAX SERVICE	2,637.83	-	1,936.99	3,000	3,000	941		500	(500)	-100.0%	500	(500)	-100.0%	500	(500)	-100.0%
	10120551 55585	COVID19 EXPENSES	-	-	-	500	500	-		38,000	1,000	2.7%	38,000	1,000	2.7%	38,000	1,000	2.7%
	10120551 56100	OPERATING EXPENSES	23,149.56	25,558.71	28,586.77	37,000	37,000	16,241		41,000	2,000	5.1%	41,000	2,000	5.1%	41,000	2,000	5.1%
	10120551 56106	TRUCK GARAGING	57,500.00	58,700.00	59,876.00	61,094	61,094	45,821		3,000	-	0.0%	3,000	-	0.0%	3,000	-	0.0%
	10120551 56700	VEHICLE EQUIPMENT/PARTS	81,592.21	41,722.07	43,690.77	39,000	39,000	26,515		13,500	-	0.0%	13,500	-	0.0%	13,500	-	0.0%
	10120551 56730	UNIFORMS	10,660.84	13,005.04	9,378.95	13,500	13,500	1,500		7,000	500	7.7%	7,000	500	7.7%	7,000	500	7.7%
	10120551 57017	FIRE POLICE	1,068.00	1,286.00	451.00	3,000	3,000	188		28,500	-	0.0%	28,500	-	0.0%	28,500	-	0.0%
	10120551 57305	NEW EQUIPMENT	4,099.51	4,435.70	5,671.31	6,500	6,500	-		219,094	4,000	1.8%	219,094	4,000	1.8%	219,094	4,000	1.8%
	10120551 58750	MISCELLANEOUS EXPENSES	26,498.67	28,500.00	28,500.00	28,500	28,500	28,500		20,450	-	0.0%	20,450	-	0.0%	20,450	-	0.0%
			209,828.45	197,874.36	198,033.24	215,094	215,094	131,556	61.14%	219,094	4,000	1.8%	219,094	4,000	1.8%	219,094	4,000	1.8%
EMERGENCY MANAGEMENT																		
	10120701 51630	PUBLIC SAFETY EMPLOYEES	15,730.00	-	15,730.00	15,600	15,600	10,400		15,600	-	0.0%	15,600	-	0.0%	15,600	-	0.0%
	10120701 56100	OPERATING EXPENSES	-	3,163.59	1,657.99	4,850	4,850	1,713		4,850	-	0.0%	4,850	-	0.0%	4,850	-	0.0%
			15,730.00	3,163.59	17,387.99	20,450	20,450	12,113	59.23%	20,450	-	0.0%	20,450	-	0.0%	20,450	-	0.0%

TOWN OF LEDYARD
FISCAL YEAR 2025 TOWN COUNCIL PROPOSED BUDGET
EXPENDITURE DETAIL

DEPARTMENT	ACCOUNT #	ACCOUNT DESCRIPTION	2021	2022	2023	2024				2025								
			ACTUAL	ACTUAL	ACTUAL	ADOPTED	REVISED	YTD-2/26/24	% of REVISED	DEPT PROPOSED	Diff vs FY24 Revised	% Chg Revised	MAJOR PROPOSED	Diff vs FY24 Revised	% Chg Revised	COUNCIL PROPOSED	Diff vs FY24 Revised	% Chg Revised
VISITING NURSE ASSOCIATION																		
	10130101	51600 DEPARTMENT HEAD WAGES	90,884.62	92,674.45	95,321.12	97,857	97,857	60,507	-	(97,857)	-100.0%	-	(97,857)	-100.0%	-	(97,857)	-100.0%	
	10130101	51610 SUPERVISORS	49,810.33	76,668.05	80,146.81	-	-	-	-	-	-	-	-	-	-	-	-	
	10130101	51615 ASSISTANT WAGES	96,519.20	93,890.36	76,105.45	51,627	51,627	28,204	-	(51,627)	-100.0%	-	(51,627)	-100.0%	-	(51,627)	-100.0%	
	10130101	51645 NURSES SALARY	215,079.90	197,070.65	190,041.85	-	-	-	-	-	-	-	-	-	-	-	-	
	10130101	51646 NURSE AIDES	25,912.76	21,904.42	19,926.72	-	-	-	-	-	-	-	-	-	-	-	-	
	10130101	51710 PER DIEM NURSES	49,983.35	45,658.33	7,191.60	-	-	-	-	-	-	-	-	-	-	-	-	
	10130101	51720 STIPENDS	-	10,000.00	10,040.00	10,000	10,000	6,800	10,000	-	0.0%	10,000	-	0.0%	-	-	0.0%	
	10130101	52610 CLOTHING ALLOWANCE	1,620.00	600.00	2,070.00	-	-	-	-	-	-	-	-	-	-	-	-	
	10130101	53300 PROFESSIONAL/TECH SERVICES	100,691.50	83,125.25	85,029.50	-	-	-	-	-	-	-	-	-	-	-	-	
	10130101	53400 OTHER PROFESSIONAL/TECH SERVICES	5,100.00	5,100.00	3,950.00	-	-	-	-	-	-	-	-	-	-	-	-	
	10130101	53600 ACCOUNTING SERVICES/AUDIT	2,375.00	2,375.00	2,375.00	-	-	-	-	-	-	-	-	-	-	-	-	
	10130101	53635 PATIENT SATISFACTION SURVEY	1,800.00	1,800.00	1,800.00	-	-	-	-	-	-	-	-	-	-	-	-	
	10130101	53636 ICD CODING	9,280.00	9,193.00	9,749.80	-	-	-	-	-	-	-	-	-	-	-	-	
	10130101	53700 CONTRACT MAINTENANCE/LEASES	10,424.60	10,368.48	11,075.25	-	-	-	-	-	-	-	-	-	-	-	-	
	10130101	54300 REPAIRS & MAINTENANCE	18,884.35	27,619.86	28,639.92	-	-	-	-	-	-	-	-	-	-	-	-	
	10130101	56100 OPERATING EXPENSES	10,856.41	9,133.24	9,855.50	50,000	50,000	64,184	50,000	(50,000)	-100.0%	-	(50,000)	-100.0%	-	(50,000)	-100.0%	
	10130101	56900 OTHER SUPPLIES	17,283.58	8,105.20	6,555.76	-	-	-	-	-	-	-	-	-	-	-	-	
	10130101	58100 DUES & FEES	550.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	10130101	58110 TRAINING/MTGS/DUES/SUBSCRIP	9,682.25	5,756.12	7,612.92	-	-	-	-	-	-	-	-	-	-	-	-	
	10130101	58300 EMPLOYEE REIMBURSEMENT	19,869.44	11,685.10	8,155.73	-	-	-	-	-	-	-	-	-	-	-	-	
	10130101	58775 COMMUNITY HEALTH PROGRAM	1,271.05	5,055.36	855.67	-	-	-	-	-	-	-	-	-	-	-	-	
	10130101	58790 MISCELLANEOUS EXPENSES	659.40	678.29	1,148.29	-	-	-	-	-	-	-	-	-	-	-	-	
			251,727.76	723,701.96	654,965.56	209,484	209,484	199,695	76.23%	10,000	(199,484)	-95.2%	10,000	(199,484)	-95.2%	10,000	(199,484)	-95.2%
SCHOOL NURSING																		
	10130103	51645 NURSES SALARY	228,338.87	265,858.40	263,021.68	247,906	247,906	163,709	303,843	55,937	22.6%	303,843	55,937	22.6%	303,843	55,937	22.6%	
	10130103	51646 NURSE AIDES	47,045.72	55,640.14	47,672.79	50,320	50,320	29,856	78,446	28,076	55.7%	78,446	28,076	55.7%	78,446	28,076	55.7%	
	10130103	51700 ADMINISTRATIVE WAGES	-	-	-	-	-	-	50,403	50,403	20,403	50,403	50,403	20,403	36,100	6,100	20.3%	
	10130103	51710 OTHER WAGES	18,700.52	8,461.93	10,967.33	30,000	30,000	23,457	36,100	5,100	20.3%	36,100	6,100	20.3%	36,100	6,100	20.3%	
	10130103	52610 CLOTHING ALLOWANCE	600.00	2,000.00	1,500.00	1,500	1,500	750	1,500	-	0.0%	1,500	-	0.0%	1,500	-	0.0%	
	10130103	53100 OPERATING EXPENSES	220,000	112.74	-	700	700	378	700	-	0.0%	700	-	0.0%	700	-	0.0%	
	10130103	58110 TRAINING/MTGS/DUES/SUBSCRIP	2,285.91	1,365.72	343.68	2,000	2,000	300	1,500	(500)	-25.0%	1,500	(500)	-25.0%	1,500	(500)	-25.0%	
			297,191.12	334,438.93	334,906.48	332,476	332,476	208,243	472,492	140,016	42.1%	472,492	140,016	42.1%	472,492	140,016	42.1%	
SOCIAL SERVICES																		
	10130501	51610 SUPERVISORS	86,048.90	87,074.68	90,124.65	91,449	91,449	56,275	-	(91,449)	-100.0%	-	(91,449)	-100.0%	-	(91,449)	-100.0%	
	10130501	51700 COUNSELOR	5,372.07	3,484.00	3,806.74	4,400	4,400	1,757	-	(4,400)	-100.0%	-	(4,400)	-100.0%	-	(4,400)	-100.0%	
	10130501	54401 FOOD PANTRY EXPENSES	5,600.00	-	3,500.00	3,500	3,500	-	-	(3,500)	-100.0%	-	(3,500)	-100.0%	-	(3,500)	-100.0%	
	10130501	56100 OPERATING EXPENSES	1,238.08	3,309.63	4,053.40	4,622	4,622	1,517	-	(4,622)	-100.0%	-	(4,622)	-100.0%	-	(4,622)	-100.0%	
			99,239.05	93,868.31	101,244.79	103,971	103,971	59,559	-	(103,971)	-100.0%	-	(103,971)	-100.0%	-	(103,971)	-100.0%	
SENIOR CENTER																		
	10130501	51610 SUPERVISORS	19,519.84	360.00	-	-	-	-	-	-	-	-	-	-	-	-	-	
	10130501	51615 ASSISTANT WAGES	34,729.41	35,463.16	36,770.79	38,505	-	-	-	-	-	-	-	-	-	-	-	
	10130501	51700 ADMINISTRATIVE WAGES	-	1,121.24	3,489.16	12,878	-	-	-	-	-	-	-	-	-	-	-	
	10130501	51600 VAN DRIVER WAGES	11,644.23	18,361.99	27,475.05	28,000	-	-	-	-	-	-	-	-	-	-	-	
	10130501	53658 REGIONAL SENIOR WEBSITE	7,000.00	3,300.00	3,600.00	-	-	-	-	-	-	-	-	-	-	-	-	
	10130501	53700 CONTRACT MAINTENANCE/LEASES	3,648.78	3,734.96	3,833.58	3,958	-	-	-	-	-	-	-	-	-	-	-	
	10130501	54310 EQUIPMENT MAINTENANCE	1,431.47	2,048.32	2,455	-	-	-	-	-	-	-	-	-	-	-	-	
	10130501	56100 OPERATING EXPENSES	2,606.78	3,009.28	3,149.57	3,340	-	-	-	-	-	-	-	-	-	-	-	
	10130501	58775 COMMUNITY HEALTH PROGRAM	2,145.00	13,747.29	15,765.00	14,000	-	-	-	-	-	-	-	-	-	-	-	
			82,751.51	81,145.64	101,204.44	106,736	-	-	-	-	-	-	-	-	-	-	-	
PW-ADMINISTRATION																		
	10140101	51600 DEPARTMENT HEAD WAGES	120,279.83	122,669.16	126,013.70	129,576	129,576	79,237	133,460	3,884	3.0%	133,460	3,884	3.0%	133,460	3,884	3.0%	
	10140101	53300 PROFESSIONAL/TECH SERVICES	47,212.44	35,165.80	39,182.21	70,000	70,000	31,642	75,000	5,000	7.1%	75,000	5,000	7.1%	75,000	5,000	7.1%	
	10140101	58110 TRAINING/MTGS/DUES/SUBSCRIP	3,281.94	4,825.75	4,381.00	3,675	3,675	2,821	3,750	75	2.0%	3,750	75	2.0%	3,750	75	2.0%	
			171,974.21	182,661.71	169,786.91	209,251	209,251	114,200	212,210	8,959	4.4%	212,210	8,959	4.4%	212,210	8,959	4.4%	

TOWN OF LEDYARD
FISCAL YEAR 2025 TOWN COUNCIL PROPOSED BUDGET
EXPENDITURE DETAIL

DEPARTMENT	ACCOUNT #	ACCOUNT DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024				2025								
						ADOPTED	REVISED	YTD-2/28/24	% of REVISED	DEPT PROPOSED	Diff vs FY24 Revised	% Chg Revised	MAYOR PROPOSED	Diff vs FY24 Revised	% Chg Revised	COUNCIL PROPOSED	Diff vs FY24 Revised	% Chg Revised
PARKS AND RECREATION																		
10160101	51600	DEPARTMENT HEAD WAGES	67,741.62	77,023.87	79,973.94	81,659	81,659	30,531.3	37.3%	81,119	2,450	3.0%	84,119	2,450	3.0%	84,119	2,450	3.0%
10160101	51610	SUPERVISORS	52,592.76	54,105.37	58,230.88	58,198	54,198	22,779.7	42.0%	56,978	(1,220)	-2.1%	56,978	(1,220)	-2.1%	56,978	(1,220)	-2.1%
10160101	51615	ASSISTANT WAGES	66,355.15	78,064.07	69,500.32	82,657	121,172	69,877.2	84.5%	124,817	3,645	3.0%	124,817	3,645	3.0%	124,817	3,645	3.0%
10160101	51700	ADMINISTRATIVE WAGES	-	-	-	-	12,878	13,573.1	105.3%	12,878	-	0.0%	12,878	-	0.0%	12,878	-	0.0%
10160101	51710	PLAYGROUND & CUSTODIAN	1,893.00	3,597.59	16,328.08	10,000	10,000	-	-	17,300	7,300	78.0%	17,300	7,300	73.0%	17,300	7,300	73.0%
10160101	51800	PART-TIME WAGES	-	-	-	-	42,000	26,738.7	63.7%	46,601	4,601	11.0%	39,000	(9,000)	-21.4%	39,000	(9,000)	-21.4%
10160101	53603	COMM UTILITIES	-	-	-	-	13,993	2,560.7	18.3%	14,353	360	2.6%	14,353	360	2.6%	14,353	360	2.6%
10160101	53658	REGIONAL SENSOR WEBSITE	-	-	-	-	3,600	3,600.0	100.0%	3,600	-	0.0%	3,600	-	0.0%	3,600	-	0.0%
10160101	53700	CONTRACT MAINTENANCE/LEASES	161,461.44	161,461.96	161,461.96	161,462	181,482	109,167.1	65.7%	161,462	-	0.0%	161,462	-	0.0%	161,462	-	0.0%
10160101	54300	REPAIRS & MAINTENANCE	23,495.27	29,936.31	29,936.31	32,604	32,604	18,559.7	57.2%	39,137	6,533	20.0%	39,137	6,533	20.0%	39,137	6,533	20.0%
10160101	54310	EQUIPMENT MAINTENANCE	-	-	-	-	2,455	2,493.8	101.8%	2,455	-	0.0%	2,455	-	0.0%	2,455	-	0.0%
10160101	55100	OPERATING EXPENSES	18,889.54	22,039.34	18,889.43	24,916	28,256	10,116.1	40.8%	30,635	2,379	8.4%	30,635	2,379	8.4%	30,635	2,379	8.4%
10160101	58220	ELECTRICITY	21,754.34	33,809.48	36,587.75	38,230	28,255	28,856.7	74.2%	36,750	8,495	30.1%	36,750	8,495	30.1%	36,750	8,495	30.1%
			414,133.07	459,632.95	470,617.72	489,808	596,542	338,969	69.9%	611,085	34,543	5.8%	617,484	20,942	3.5%	617,484	20,942	3.5%
BOE EXPENDITURES																		
10170101	58790	BOARD OF ED EXPENSES	32,623,455.00	33,223,716.00	34,337,812.00	35,908,368	35,908,368	22,270,455	61.9%	38,054,078	2,145,705	6.0%	38,054,078	2,145,705	5.96%	38,369,823	2,461,455	6.9%
			32,623,455.00	33,223,716.00	34,337,812.00	35,908,368	35,908,368	22,270,455	61.9%	38,054,078	2,145,705	6.0%	38,054,078	2,145,705	5.96%	38,369,823	2,461,455	6.9%
DEBT SERVICE																		
10180101	58810	GEN OBLIGATION BOND PRINCIPAL	2,456,443.11	2,461,443.10	2,602,337.21	2,587,337	2,587,337	1,210,000	46.8%	2,361,519	(225,818)	-8.7%	2,361,519	(225,818)	-8.7%	2,361,519	(225,818)	-8.7%
10180101	58811	GEN OBLIGATION BOND INTEREST	1,207,113.48	1,161,096.11	1,231,494.44	1,126,378	1,126,378	304,708	27.0%	1,019,181	(107,197)	-9.5%	1,019,181	(107,197)	-9.5%	1,019,181	(107,197)	-9.5%
10180101	58820	CVI/DWIS/LOAN PRINCIPAL	80,564.16	89,498.88	77,285.97	85,517	85,967	21,356	24.9%	87,702	1,735	2.0%	87,702	1,735	2.0%	87,702	1,735	2.0%
10180101	58821	CVI/DWIS/LOAN INTEREST	17,006.12	16,435.73	12,510.12	12,004	12,004	3,126	25.9%	10,269	(1,735)	-14.5%	10,269	(1,735)	-14.5%	10,269	(1,735)	-14.5%
10180101	58823	DEBT TRANSFER TO WPCA	-	-	550,969.74	542,184	542,184	-	-	426,359	(115,805)	-21.4%	426,359	(115,805)	-21.4%	426,359	(115,805)	-21.4%
10180101	58830	PROJECTS IN PROGRESS	11,121.07	24,625.00	1,625.00	50,000	50,000	-	-	50,000	-	0.0%	50,000	-	0.0%	50,000	-	0.0%
			3,772,647.94	3,753,298.63	4,476,232.49	4,403,830	4,403,830	1,538,200	34.9%	3,955,030	(448,800)	-10.2%	3,955,030	(448,800)	-10.2%	3,955,030	(448,800)	-10.2%
CONTRIBUTION TO CNR																		
10185101	58790	CONTRIBUTION TO CAPITAL	-	1,257,882.00	1,150,285.00	1,653,735	1,653,735	-	-	-	(1,653,735)	-100.0%	1,761,998	108,263	6.5%	1,791,098	137,363	8.3%
			-	1,257,882.00	1,150,285.00	1,653,735	1,653,735	-	-	-	(1,653,735)	-100.0%	1,761,998	108,263	6.5%	1,791,098	137,363	8.3%
TRANSFERRED FUNDS																		
10183110	59300	TRANSFERRED FUNDS	1,917,929.02	1,415,954.17	664,059.55	-	-	-	-	-	-	-	-	-	-	-	-	-
			1,917,929.02	1,415,954.17	664,059.55	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL GENERAL GOVERNMENT																		
			26,332,793.40	27,971,453.97	28,806,857.44	28,637,572	28,636,722	14,747,626	51.5%	28,069,389	(567,383)	-2.0%	29,028,075	391,303	1.4%	29,060,750	423,978	1.5%
TOTAL BOARD OF EDUCATION																		
			32,623,455.00	33,223,716.00	34,337,812.00	35,908,368	35,908,368	22,270,455	62.0%	38,054,078	2,145,705	6.0%	38,054,078	2,145,705	6.0%	38,369,823	2,461,455	6.9%
TOTAL EXPENDITURES																		
			58,956,248.40	61,195,169.97	63,144,669.44	64,545,940	64,545,100	37,018,081	57.3%	66,123,467	1,578,322	2.4%	67,092,148	2,337,000	3.9%	67,430,573	2,885,433	4.5%

TOWN OF LEDYARD
FISCAL YEAR 2025 TOWN COUNCIL PROPOSED BUDGET
REVENUES

ACCOUNT	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024		2025 PROPOSED	DIFF VS 2024	
					ADOPTED	YTD-12/31		ORIGINAL BUDGET	% Chg over PY
GENERAL GOVERNMENT -- CHARGES FOR SERVICES									
1011401 42046	ANIMAL CONTROL OFFICER FEES	1,875	1,495	1,355	1,500	460	1,500	-	0.0%
1011401 47009	MISCELLANEOUS	345,621	126,814	131,614	80,000	12,445	50,000	(30,000)	-37.5%
1011401 47019	RED WOLF ANTENNAE LEASE	70,666	56,900	69,894	55,000	36,713	70,000	15,000	27.3%
1011401 47022	TOWN CLERK FEES	177,398	166,039	110,617	120,000	55,864	112,000	(8,000)	-6.7%
1011401 47023	ZONING/WETLANDS/ZBA FEES	12,092	15,067	10,285	15,000	3,996	10,000	(5,000)	-33.3%
1011401 47024	ASSESSOR'S FEES	539	521	414	300	165	300	-	0.0%
1011401 47025	PLANNING	4,016	5,818	13,658	5,000	1,097	5,000	-	0.0%
1011401 47036	OTHER LICENSE/PERMIT FEE	1,719	2,111	2,782	350	804	750	400	114.3%
1011401 47037	DOG LICENSE FEES	7,568	13,797	10,329	8,800	3,718	9,000	200	2.3%
1011401 47040	BUILDING PERMIT FEES	172,791	235,027	233,016	175,000	112,624	225,000	50,000	28.6%
1011401 47041	EMPLOYEE HEALTH CO-PREMIUMS	532,319	504,373	469,516	575,000	263,607	575,000	-	0.0%
1011401 47045	ASSESSMENTS RECEIVABLE	375,000	250,000	250,000	250,000	-	250,000	-	0.0%
1011401 47051	LVES CONTR TO EMS BLDG	100,000	100,000	100,000	60,000	-	-	(60,000)	-100.0%
1011401 47052	LVES CONTR TO ANNUAL BUDGET	40,000	-	-	-	-	-	-	-
1011401 47053	LVES CONTR TO MED EQUIPMENT	12,000	20,000	20,000	-	-	-	-	-
1011401 49006	WPCA CONTR TO FINANCE OFC	40,000	40,000	40,000	40,000	-	40,000	-	0.0%
1011401 49051	LESTER HOUSE RENT	11,000	11,000	10,333	15,500	3,875	15,500	-	0.0%
		1,904,604	1,548,962	1,473,813	1,401,450	495,368	1,364,050	(37,400)	-2.7%
GENERAL GOVERNMENT -- GRANTS									
1011402 41005	TELEPHONE LINE GRANTS	24,855	21,250	25,170	20,000	-	25,000	5,000	25.0%
1011402 42001	PILOT: STATE PROPERTY	379,330	1,184,140	925,100	931,157	1,000,994	931,157	-	0.0%
1011402 42007	DISABLED REIMBURSEMENT	974	979	972	1,000	940	1,000	-	0.0%
1011402 42010	EMERGENCY MANAGEMENT	-	-	11,413	15,600	1,950	15,600	-	0.0%
1011402 42011	ADDITIONAL VETERANS GRANT	3,567	3,562	4,360	4,300	4,281	4,300	-	0.0%
1011402 42012	MISCELLANEOUS STATE GRANTS	9,223	-	-	-	-	-	-	-
1011402 42014	PEQUOT FUND	1,391,000	1,391,000	1,391,000	1,391,000	463,667	1,391,000	-	0.0%
1011402 42044	MUNIC REV SHARING -- SALES TAX	-	-	291,322	-	390,170	-	-	-
		1,808,949	2,600,931	2,649,337	2,363,057	1,862,002	2,368,057	5,000	0.2%
PUBLIC SAFETY -- CHARGES FOR SERVICES									
1012001 47005	LEDYARD FIRE POLICE CHARGES	-	-	-	5,000	-	500	(4,500)	-90.0%
1012001 47007	DISPATCH REGIONALIZATION	97,311	93,016	70,325	56,000	47,518	92,000	36,000	64.3%
1012001 47017	GALES FERRY FIRE POLICE CHARGES	480	2,260	-	3,000	497	500	(2,500)	-83.3%
1012001 47018	POLICE OUTSIDE OT	61,050	88,460	230,800	85,000	61,911	112,250	27,250	32.1%
1012001 47038	PERMIT FEES	8,470	3,535	4,325	6,300	2,165	5,040	(1,260)	-20.0%
1012001 47039	RECORDS FEES	1,565	2,039	2,210	1,800	1,002	2,000	200	11.1%
1012001 47055	SHARED SERVICES - ASSESSOR	-	3,071	33,024	36,800	12,829	36,800	-	0.0%
		168,876	192,381	340,684	193,900	125,922	249,090	59,690	30.8%
PUBLIC SAFETY -- GRANTS									
1012002 42034	DUI GRANT REIMBURSEMENT	4,369	544	-	5,000	-	8,000	3,000	60.0%
1012002 47049	DISPATCH PRESTON	25,000	25,000	25,000	30,500	-	30,500	-	0.0%
		29,369	25,544	25,000	35,500	-	38,500	3,000	8.5%

TOWN OF LEDYARD
FISCAL YEAR 2025 TOWN COUNCIL PROPOSED BUDGET
CAPITAL IMPROVEMENT PLAN SUMMARY

Department	Project Description	FY2025 REQUESTS				Source of Non-Tax Funding					
		Dept Request	Mayor	Council	Tax Levy	LoCIP	Town Aid Road Grant	Municipal Aid Grant	Convey-ance	BOE CNR	Other
General Government											
Town Council	Laptop Reserve Fund	1,500	1,500	1,500	1,500	-	-	-	-	-	-
Historic Districts	Sawmill Siding	10,000	10,000	10,000	10,000	-	-	-	-	-	-
Assessor	Revaluation Reserve	30,000	30,000	30,000	30,000	-	-	-	-	-	-
MIS	Technology Upgrades	70,000	70,000	70,000	70,000	-	-	-	-	-	-
Public Safety											
Police	Police Vehicles	114,055	114,055	114,055	114,055	-	-	-	-	-	-
Police	CALEA Accreditation	13,850	13,850	13,850	13,850	-	-	-	-	-	-
Police	Psychological Exam Reserve	1,375	1,375	1,375	1,375	-	-	-	-	-	-
Police	Office Chairs - New Equipment	12,904	12,904	12,904	12,904	-	-	-	-	-	-
Police	In Car Video	1,800	1,800	1,800	1,800	-	-	-	-	-	-
Police	Body Worn Cameras	7,050	7,050	7,050	7,050	-	-	-	-	-	-
Dispatch	See CIP Backup for Details	98,500	98,500	53,500	53,500	-	-	-	-	-	-
ACO	ACO Vehicle Reserve Fund	2,000	2,000	2,000	2,000	-	-	-	-	-	-
Ledyard Fire	See CIP Backup for Details	56,000	56,000	56,000	56,000	-	-	-	-	-	-
Ledyard Fire	Fire Fighter Personal Protective Equip.	10,000	10,000	10,000	10,000	-	-	-	-	-	-
Gales Ferry Fire	See CIP Backup for Details	52,000	44,000	52,000	52,000	-	-	-	-	-	-
Gales Ferry Fire	Protective Clothing	13,000	13,000	13,000	13,000	-	-	-	-	-	-
Admin Emerg Serv	AED Reserve	7,500	7,500	7,500	7,500	-	-	-	-	-	-
Admin Emerg Serv	Fire Apparatus Replacement	362,552	362,552	362,552	362,552	-	-	-	-	-	-
Public Works											
PW	Heavy Equipment	85,000	85,000	85,000	40,000	-	-	-	45,000	-	-
PW	Large Trucks	175,000	175,000	175,000	175,000	-	-	-	-	-	-
PW	Small Trucks	40,000	40,000	40,000	40,000	-	-	-	-	-	-
PW	Light Equipment	16,000	16,000	16,000	16,000	-	-	-	-	-	-
PW	Pooled Vehicles	10,000	10,000	10,000	10,000	-	-	-	-	-	-
PW	Road Restoration	1,115,000	1,000,000	1,000,000	255,659	175,367	147,889	421,085	-	-	-
PW	Road Maintenance	147,889	147,889	147,889	-	-	147,889	-	-	-	-
PW	Municipal Building Reserve Fund	100,000	90,000	90,000	90,000	-	-	-	-	-	-
PW	Replacement	335,857	335,857	335,857	-	-	-	-	-	-	335,857
PW	Colonel Ledyard Multi-Use Pathway	2,540,000	2,540,000	2,540,000	-	-	-	-	-	-	2,540,000
PW	Whitford Brook Watershed Infrastructure	1,800,000	1,800,000	1,800,000	-	-	-	-	-	-	1,800,000
Library											
Library	Technology Upgrades	4,000	4,000	4,000	4,000	-	-	-	-	-	-
Parks & Recreation											
PR	See CIP Backup for Details	133,892	133,892	133,892	-	-	-	133,892	-	-	-
Schools											
Capital / CNR	See CIP Backup for Details	1,232,640	492,640	495,340	341,353	-	-	-	-	153,987	-
Operating	See CIP Backup for Details	149,500	149,500	149,500	-	-	-	-	-	-	149,500
		8,748,864	7,875,864	7,841,564	1,791,098	175,367	295,778	421,085	178,892	153,987	4,825,357

** Gen Fd Carryover
*** BOE Operating Budget

FY25 MIL RATE CALCULATION

		FY25	FY24 BUDGET	\$ CHANGE	% CHANGE
	BOE Expenditures	38,369,823	35,908,368	2,461,455	6.85%
	Gen Gov't Expenditures	29,060,750	28,632,572	428,178	1.50%
	Total Expenditures	67,430,573	64,540,940	2,889,633	4.48%
Tax Burden	FY24 Tax Burden	43,445,664			
	Total FY25 Revenue Not from Current Taxes	21,264,563			
	Total FY25 Expenditures	67,430,573			
	FY25 Tax Burden	46,166,010			
Mill Rate	Current Mill Rate FY24	34.56			
	Calculated Mill Rate FY25	35.21			
	FY25 Mill Rate Increase	0.65			
	Value of Mill Rate Increase	846,065			
	FY25 % Increase	1.87%			
	Value of 1 Mil FY25	1,317,931			
	Value of 1 Mil FY25 X Collection Rate	1,311,341			
Grand List	Net Grand List (before BOAA)	1,317,930,660			
	Collection Rate (CR) Adjustment	99.50%			
	Grand List After CR Adjustment	1,311,341,007			
	Grand List History				
	Net Grand List 2023--fy25	1,320,018,279	4.46%		
	Net Grand List 2022--fy24	1,263,622,146	1.30%		
	Net Grand List 2021--fy23	1,247,427,375	3.26%		
	Net Grand List 2020--fy22	1,208,101,701	8.21%		
	Net Grand List 2019--fy21	1,116,461,947	0.47%		
	Net Grand List 2018--fy20	1,111,222,003	0.63%		
	Net Grand List 2017--fy19	1,104,318,036	0.42%		
	Net Grand List 2016--fy18	1,099,748,200	0.90%		
	Net Grand List 2015--fy17	1,089,981,022	-3.30%		
	Net Grand List 2014--fy16	1,127,207,978	0.85%		
	Net Grand List 2013--fy15	1,117,704,176	0.83%		
	Net Grand List 2012--fy14	1,108,546,974	0.86%		
	Net Grand List 2011--fy13	1,099,086,255	0.66%		
	Net Grand List 2010--fy12	1,091,877,538	-6.96%		
	Net Grand List 2009--fy11	1,173,557,686	-0.40%		
	Net Grand List 2008--fy10	1,178,301,414			

**BOE In-Kinds Paid by General Government
FY 2024-25 Projected**

Description	Gross Expense	Revenue Reduction	Net Expense	BOE Share %	Total BOE Amount
Director of Finance	\$ 111,459		\$ 111,459	20.00%	\$ 22,292
Assistant Finance Director	71,405		71,405	20.00%	14,281
Treasurer	18,981		18,981	20.00%	3,796
			-		
School Nurses Salary	303,843		303,843	100.00%	303,843
School Nurses Aides	78,446		78,446	100.00%	78,446
School Nurse - Admin Wages	50,403		50,403	100.00%	50,403
School Nurse - Other Wages	36,100		36,100	100.00%	36,100
School Nurse - Clothing Allowance	1,500		1,500	100.00%	1,500
School Nurses Operating	700		700	100.00%	700
School Nurses - Training	1,500		1,500	100.00%	1,500
Police Officer -- DARE Program	84,885		84,885	25.00%	21,221
Childrens Librarian	58,385		58,385	20.00%	11,677
Debt P&I on School Buildings	2,329,711		2,329,711	100.00%	2,329,711
Employer Contr to Health Ins--School Nurses	70,000		70,000	100.00%	70,000
In-lieu of healthcare payment for school nurses	7,000		7,000	100.00%	7,000
Employer Contr Health Ins--BOE	5,193,830		5,193,830	100.00%	5,193,830
Retiree Health - BOE	575,000	(575,000)	-	100.00%	-
Nurses Liability Insurance--School Nurses	-		-	10.00%	-
Workers' Compensation, BOE	340,660		340,660	100.00%	340,660
Social Security for in-kind salaries	542,059		542,059	7.65%	41,468
Property Insurance, BOE	87,857		87,857	100.00%	87,857
School Leaders Liability Insurance	15,770		15,770	100.00%	15,770
General Liability	169,400		169,400	50.00%	84,700
Public Officials Liability	42,805		42,805	50.00%	21,403
Defined Contribution Employer Contr BOE Employees	50,000		50,000	100.00%	50,000
Defined Contribution Employer Contr School Nurses	7,500		7,500	100.00%	7,500
Financial Software	65,000		65,000	50.00%	32,500
Total In-Kind Education Expenses included in the General Government Budget					\$ 8,828,158

TOWN OF LEDYARD
FISCAL YEAR 2025 TOWN COUNCIL PROPOSED BUDGET
CAPITAL IMPROVEMENT PLAN DETAILS

FY25 CAPITAL IMPROVEMENT PLAN REQUESTS													
DEPARTMENT	DESCRIPTION	Priority	Total 2025 Request	FY25	FY25 COUNCIL	FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33
Town Council	Laptop Reserve Fund	SR	1,500										
Historic District Comm	Sawmill Siding	DF	10,000	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500		
Assessor's Office	Revaluation	SR	30,000										
MIS	Computer & Server Replacement Reserve Fund	SR	70,000	30,000	30,000	30,000	35,000	35,000	35,000	23,000	23,000	23,000	23,000
Police Department	Police Vehicles	SR(1)	251,534	114,055	114,055	100,000	105,000	105,000	110,000	110,000	110,000		
	CALEA Accreditation	SR(3)		13,850	13,850	500	-	-	-	-	-		
	Psychological Exam Reserve	SR(3)		1,375	1,375	1,375	1,375	1,375	1,375	1,375	1,375		
	Office Chairs - New Equipment	SR(3)		12,904	12,904	-	-	-	-	-	-		
	In Car Video	SR(3)		1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800		
	Body Worn Cameras	SR(3)		7,050	7,050	7,050	7,050	7,050	7,050	7,050	7,050		
	Dispatch CAD/RMS System Replacement	RPH (2)		90,000	45,000	89,030	26,119	26,119	26,119	26,119	26,119		
	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	2,000	2,000	2,000		
Ledyard Fire Company	Fire Hose	RPH	66,000	6,000	6,000	1,500	1,500	1,500	1,500	1,500	1,500		
	SCBA Replacement	RPH		12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000		
	New Tanker R-14 Equipment	RPH		15,000	15,000	-	-	-	-	-	-		
	Centralized automated building locking system	DF		23,000	23,000	-	-	-	-	-	-		
	Fire Fighter Personal Protective Equip.	RPH		10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000		
Gales Ferry Fire District	Protective Clothing	RPH (1)	65,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000		
	Communication Equipment	SR (2)		5,000	5,000	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	3,000	3,000		
	Air Bottles	RPH (2)		3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000		
	SCBA Replacement	RPH (2)		13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000		
	Breathing Air Compressor	RPH (2)		12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000		
	Jaws of Life Tools Replacement	RPH (2)		4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000		
	Fire Station Generator Replacement	RPH (1)		8,000	8,000	-	-	-	-	8,000	8,000		
	Fire Hose Replacement	RPH (2)		4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000		
Admin Emerg Serv	AED Reserve	RPH	370,052	7,500	7,500	7,725	8,000	8,125	8,500	8,755	9,018		
	Fire Apparatus Replacement	SR		362,552	362,552	384,305	407,363	431,363	451,236	471,542	492,761		

TOWN OF LEDYARD
FISCAL YEAR 2025 TOWN COUNCIL PROPOSED BUDGET
CAPITAL IMPROVEMENT PLAN DETAILS

FY25 CAPITAL IMPROVEMENT PLAN REQUESTS													
DEPARTMENT	DESCRIPTION	Priority	Total 2025 Request	FY25	FY25 COUNCIL	FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33
Public Works													
<i>Equipment</i>			326,000										
	Heavy Equipment	SR(H)		85,000	85,000	90,000	90,000	90,000	90,000	95,000	95,000		
	Large Trucks	SR(H)		175,000	175,000	185,000	185,000	185,000	185,000	185,000	195,000		
	Small Trucks	SR(H)		40,000	40,000	40,000	40,000	42,500	42,500	45,000	45,000		
	Light Equipment	SR, IOE(M)		16,000	16,000	16,000	16,000	17,000	17,000	17,000	18,000		
	Pooled Vehicles	SR(H)		10,000	10,000	25,000	25,000	27,500	27,500	30,000	30,000		
<i>Roads</i>			1,262,889										
	Road Restoration	DF,SR,C (H)		1,115,000	1,000,000	1,115,000	1,165,000	1,165,000	1,215,000	1,215,000	1,265,000		
	Road Maintenance			147,889	147,889								
<i>Buildings</i>			100,000										
	Municipal Building Reserve Fund	SR(H)		100,000	90,000	100,000	110,000	110,000	120,000	120,000	130,000		
<i>Other</i>			4,675,857										
	Sandy Hollow Road Guiderail Replacement	RPH, DF (M)		335,857	335,857	-	-	-	-	-	-		
	Colonel Ledyard Multi-Use Pathway	IOE		2,540,000	2,540,000	710,000	-	-	-	-	-		
	Whitford Brook Watershed Infrastructure	DF,SR,C (H)		1,800,000	1,800,000	1,650,000	1,650,000	-	-	-	-		
Library			4,000										
	Technology Upgrades	SR		4,000	4,000	4,000	4,000	4,000	-	-	-		
Parks & Recreation			133,892										
	Storage Container	IOE		6,595	6,595	-	-	-	-	-	-		
	Dedicate Pickleball Courts	IOE		92,202	92,202	-	-	-	-	-	-		
	Install Automated Locks	IOE		13,052	13,052	-	-	-	-	-	-		
	Blonders Basketball Court Repairs	DF		12,750	12,750	-	-	-	-	-	-		
	Judge Crandall Doors	DF		9,293	9,293	-	-	-	-	-	-		
Board of Education			-										
<i>Bondable</i>			-										
	LHS - Boiler System Re[placement & BMS System	DF		-	-	-	4,500,000	-	-	-	-	-	-
	LHS - Parking Lot	DF		-	-	-	-	-	1,500,000	-	-	-	-
	LHS - Window Replacement	DF		-	-	1,600,000	-	-	-	-	-	-	-
	LHS - Add Elavator to Lower Level	NEF		-	-	-	-	-	-	-	-	250,000	-
	LMS - Expand Cafeteria	NEF		-	-	-	500,000	-	-	-	-	-	-
	LHS - Classroom Ventilation and Air Conditioning	DF		-	-	-	-	6,000,000	-	-	-	-	-
	LHS - Roof Replacement	SR		-	-	-	-	-	-	-	-	4,000,000	-
	JWL - Window Replacement	IOE		-	-	-	-	-	-	-	600,000	-	-
	JWL - Parking Lot	DF		-	-	-	-	-	400,000	-	-	-	-
	LHS - Replace Media Center Roof	DF		-	-	-	-	400,000	-	-	-	-	-

TOWN OF LEDYARD
FISCAL YEAR 2025 TOWN COUNCIL PROPOSED BUDGET
CAPITAL IMPROVEMENT PLAN DETAILS

FY25 CAPITAL IMPROVEMENT PLAN REQUESTS													
DEPARTMENT	DESCRIPTION	Priority	Total 2025 Request	FY25	FY25 COUNCIL	FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33
<i>Capital / Non-Recurring</i>			1,232,640										
	LHS - Lower Level Restrooms	DF		-	-	-	-	-	85,000	-	-	-	-
	LHS - Lower Level Locker Rooms	DF		-	-	-	-	-	-	125,000	-	-	-
	LHS - Classroom Upgrades	DF		165,000	165,000	-	-	-	-	-	-	-	-
	LHS - Boiler System Repairs	DF/SR		22,500	22,500	-	-	-	-	-	-	-	-
	LHS - Electrostatic Locker Painting	DF		-	-	-	-	-	-	-	-	-	-
	JWL - Classroom Renovations	DF/IOE/C		135,000	-	135,000	135,000	135,000	-	-	-	-	25,000
	JWL - Nurses Office Cabinets	DF/EPS		8,000	8,000	-	-	-	-	-	-	-	-
	LHS - Science Lab Upgrades	DF/EPS		100,000	80,000	110,000	110,000	-	-	-	-	-	-
	LHS - Replace Stools for Science Room	DF		10,000	10,000	-	-	-	-	-	-	-	-
	LHS - Culinary Room Renovations	IOE/C		-	-	-	-	-	75,000	-	-	-	-
	LHS - Resurface Tennis Courts	IOE		-	-	-	-	40,000	-	-	-	-	-
	LHS/JWL - Fire Alarm Systems	IOE		375,000	75,000	100,000	100,000	100,000	-	-	-	-	-
	LHS - Outdoor Athletics Lavs / Storage	NEF/IOE		-	-	-	-	-	-	-	-	-	140,000
	LHS - Replace Turf Field Scoreboard	NEF/IOE		-	-	55,000	-	-	-	-	-	-	-
	LHS - Replace Main Office AC Unit	DR		25,000	25,000	-	-	-	-	-	-	-	-
	CO - Replacement Truck	IOE		-	-	-	60,000	-	65,000	-	-	-	-
	LHS - Replacement Elevator	DF		210,000	-	74,000	74,000	74,000	-	-	-	-	-
	LHS - Area of Refuge	RPH/NEF		15,000	15,000	-	-	-	-	-	-	-	-
	LHS - Varisty Lockerroom Renovation	DF		-	-	-	-	-	150,000	-	-	-	-
	LHS - Athletic Lockerroom Renovation	DF		-	-	-	-	-	150,000	-	-	-	-
	LHS - Replacement Field Lights	DF/IOE		-	-	-	-	-	-	-	75,000	-	-
	LHS - Gym Bleachers	DF/C		-	-	-	-	125,000	-	-	-	-	-
	LHS - Gym Dividing Wall	DF/C		-	-	-	25,000	-	-	-	-	-	-
	LHS - Aux Gym Paddling	DF/C		-	-	-	-	30,000	-	-	-	-	-
	LHS - Gym Ceiling	DF/C		-	-	-	50,000	-	-	-	-	-	-
	LHS - Auditorium Air Conditioning	DF		-	-	200,000	200,000	-	-	-	-	-	-
	GHS - Recommissioning	IOE		72,300	-	72,300	-	-	-	-	-	-	-
	LMS - Recommissioning	IOE		24,840	24,840	-	-	-	-	-	-	-	-
	GFS - Playground Surfaces	SR		-	-	-	50,000	-	-	-	-	-	-
	JWL - Playground Replacement	DF/C/EPS		70,000	70,000	-	-	-	-	-	-	-	-
	JWL - Playground Pavement	DF		-	-	-	70,000	-	-	-	-	-	-
<i>Operating</i>			149,500										
	LHS - Parking Lot Repairs	DF		4,000	4,000	4,000	4,000	4,000	4,000	-	-	-	-
	LHS/JWL - Air Conditioning	NEF		8,000	8,000	8,000	8,000	8,000	8,000	-	-	-	-
	LHS - Athletic Field Repairs	SR		7,500	7,500	7,500	7,500	7,500	7,500	-	-	-	-
	LHS - Masonry Repairs	DF		20,000	20,000	-	-	-	-	-	-	-	-
	Districtwide - HVAC Maintenance	IOE		110,000	110,000	110,000	110,000	-	-	-	-	-	-
PRIORITY KEY				8,748,864	7,841,564								
RPH	Risk to Public Health												
DF	Deteriorated Facility												
SR	Systematic Replacement												
IOE	Improvement of Operating Efficiency												