

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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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>	<u>\$ 2,889,633</u>	<u>4.48%</u>

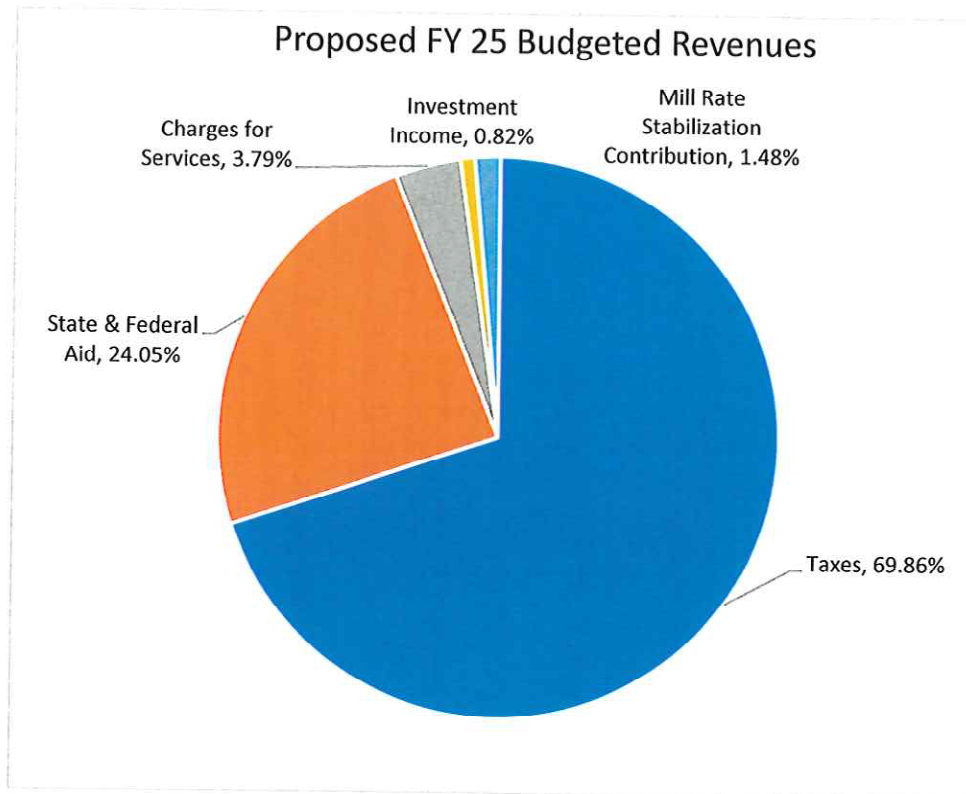
Funding of the Budget

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.



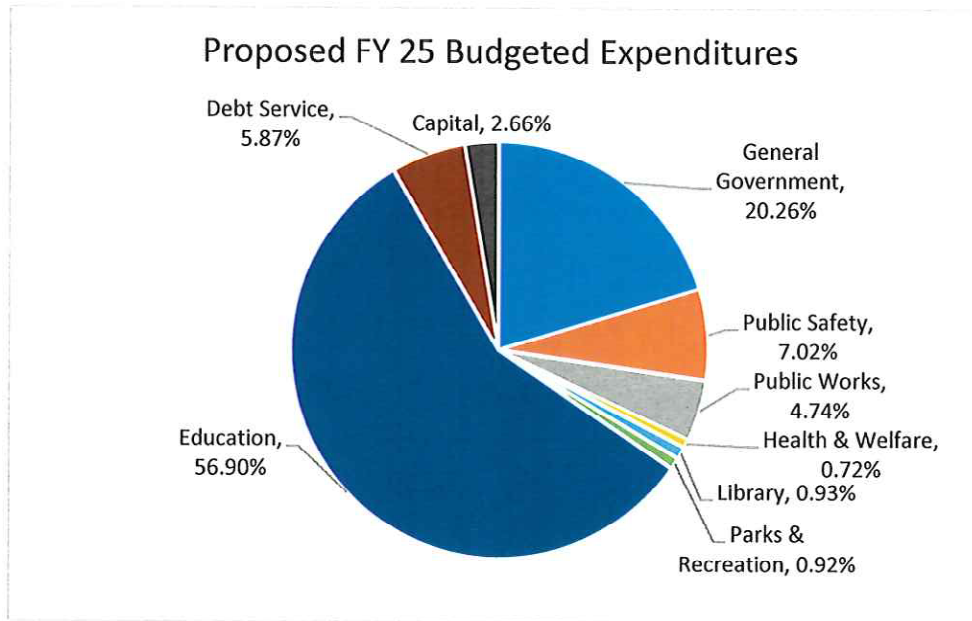
Fund Balance

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.

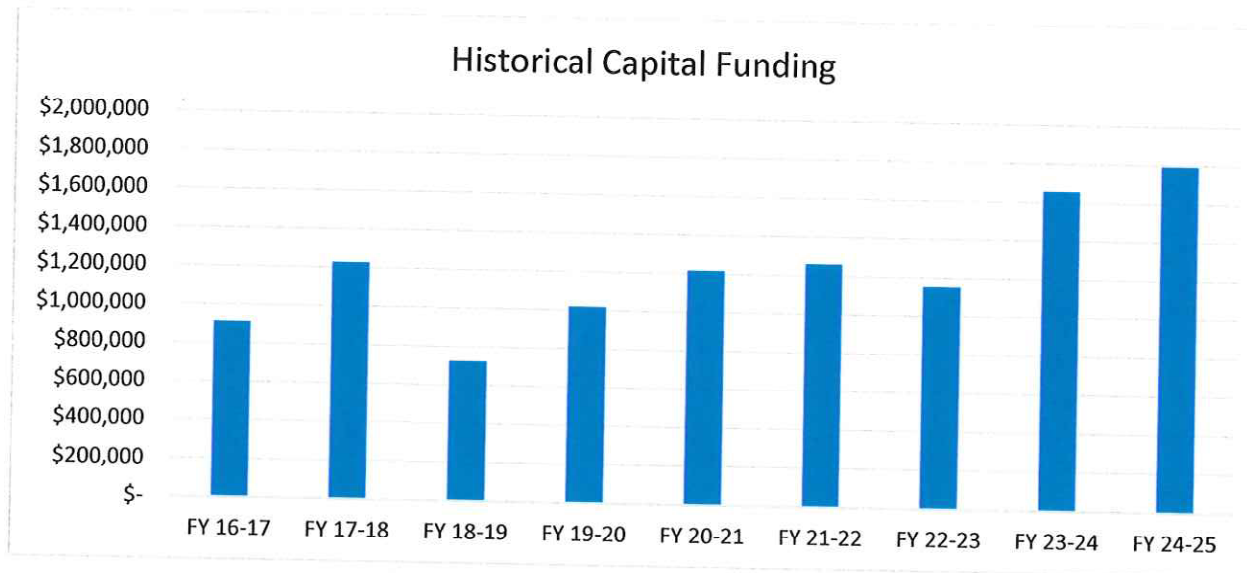


Top Departments by Expense (Including fringe)

- 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.



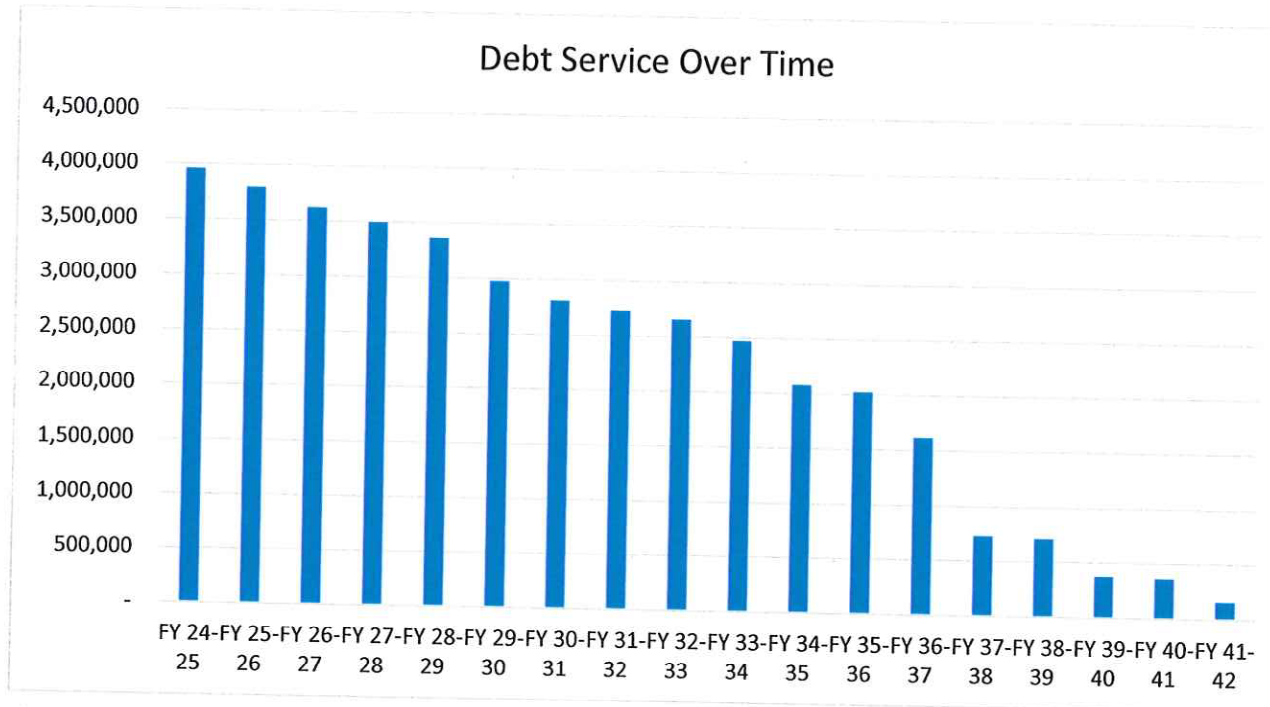
Key CIP Funding includes the following:

- 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	Diff vs FY24	MAYOR	Diff vs FY24	COUNCIL	Diff vs FY24
								PROPOSED	Revised	PROPOSED	Revised	PROPOSED	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	6,200	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	89,900	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	8,846,993	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	7,913	180,932	7,913
TAX COLLECTOR	202,624	238,889	244,538	144,648	144,648	163,476	113.02%	159,105	14,457	154,505	9,857	154,505	9,857
MGMT INFORMATION SYSTEMS	299,480	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	39,993	357,546	39,993
PLANNING COMM	280	-	1,280	3,000	3,000	1,308	43.60%	3,500	500	3,500	500	3,500	500
EDC	525	300	5,731	8,461	8,461	7,236	85.52%	8,211	(250)	8,211	(250)	8,211	(250)
IWWC	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	79,881	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	654,966	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)	-	(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	459,633	470,618	489,806	596,542	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	664,060	-	-	-	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						
						ADOPTED	REVISED	YTD-2/26/24	% of REVISED	DEPT PROPOSED	Diff vs FY24 Revised	% Chge Revised	MAYOR PROPOSED	Diff vs FY24 Revised	% Chge Revised	COUNCIL PROPOSED
TOWN COUNCIL																
	10110101	51601	TREASURER	13,125.00	17,493.33	17,924.02	18,430	18,430	11,399		18,981	551	3.0%	18,981	551	3.0%
	10110101	51602	ADMIN TOWN COUNCIL	61,471.73	64,414.64	66,862.12	68,166	68,166	42,231		70,217	2,051	3.0%	70,217	2,051	3.0%
	10110101	53600	ACCOUNTING SERVICES/AUDIT	27,250.00	25,500.00	35,875.00	36,385	36,385	36,385		38,200	1,815	5.0%	38,200	1,815	5.0%
	10110101	53610	LEGAL SERVICES	85,167.65	89,156.85	10,357.00	50,000	50,000			50,000	-	0.0%	50,000	-	0.0%
	10110101	56100	OPERATING EXPENSES	1,292.75	2,040.60	1,404.12	2,560	2,560	325		3,971	1,411	55.1%	3,971	1,411	55.1%
	10110101	58790	CONTINGENCY	-	-	-	14,000	14,000			14,000	-	0.0%	14,000	-	0.0%
				188,302.19	198,565.42	132,422.28	189,541	189,541	90,340	47.66%	195,369	5,828	3.1%	195,369	5,828	3.1%
HISTORIC DISTRICTS																
	10110103	52705	CONTRACTUAL EXPENSES	12,206.74	10,096.24	10,333.36	16,000	16,000	6,458		16,000	-	0.0%	16,000	-	0.0%
	10110103	54500	HISTORIC BUILDINGS MAINT	6,196.53	3,332.99	5,204.70	6,675	6,625	950		7,500	875	13.2%	7,500	875	13.2%
	10110103	54501	SAW MILL MAINTENANCE	3,302.50	2,663.00	3,673.51	3,800	3,800			4,000	200	5.3%	4,000	200	5.3%
	10110103	56100	LESTER/RESEARCH OPERATING	2,514.56	3,739.29	1,861.65	3,075	3,075	1,737		3,100	25	0.8%	3,100	25	0.8%
	10110103	56101	SAW MILL OPERATING	1,049.28	619.89	1,348.23	1,750	1,750	818		1,600	(150)	-8.6%	1,600	(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%
				25,349.61	21,121.41	23,348.68	32,750	32,750	9,963	30.42%	33,700	950	2.9%	33,700	950	2.9%
CEMETERY COMMITTEE																
	10110107	56100	OPERATING EXPENSES	1,362.37	1,206.00	1,990.16	2,000	6,200	4,200		2,000	(4,200)	-67.7%	2,000	(4,200)	-67.7%
				1,362.37	1,206.00	1,990.16	2,000	6,200	4,200		2,000	(4,200)	-67.7%	2,000	(4,200)	-67.7%
MAYOR'S OFFICE																
	10110201	51160	CUSTODIAN SALARIES	49,881.67	6,921.90	-	-	-	-		-	-	-	-	-	-
	10110201	51305	TOWN HALL FLOATER	17,154.47	18,155.63	18,821	18,821	18,821	11,704		19,771	950	5.0%	19,771	950	5.0%
	10110201	51604	MAYOR	95,365.48	95,365.48	99,519.26	107,000	107,000	65,848		107,000	-	0.0%	107,000	-	0.0%
	10110201	51607	MAYORAL ASST	48,908.73	45,284.51	45,579	45,579	45,579	28,507		46,952	1,373	3.0%	46,952	1,373	3.0%
	10110201	51700	ADMINISTRATIVE WAGES	-	16,500.00	-	-	-	-		-	-	-	-	-	-
	10110201	55301	TOWN NEWSLETTER	3,855.27	4,447.83	6,000	6,000	6,000	1,292		6,000	-	0.0%	6,000	-	0.0%
	10110201	56100	OPERATING EXPENSES	7,094.10	1,933.27	1,204.17	2,600	2,600	87		2,500	(100)	-3.8%	2,500	(100)	-3.8%
	10110201	58790	CONTINGENCY	2,694.09	6,718.05	7,011.39	9,200	9,200	3,755		8,500	(700)	-7.6%	8,500	(700)	-7.6%
				213,963.81	193,018.28	176,122.79	189,200	189,200	111,091	58.72%	190,723	1,523	0.8%	190,723	1,523	0.8%
ADMINISTRATIVE SUPPORT																
	10110203	53703	CONTRACT MAINT/LEASES	17,998.22	60,049.80	58,596.16	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	-	-	-	-	-		-	-	-	-	-	-
	10110203	55247	ADA COMPLIANCE	-	278.53	896.34	1,000	896			1,000	104	11.6%	1,000	104	11.6%
	10110203	55410	ADVERTISING/LEGAL NOTICES	8,707.88	15,165.40	16,364.53	17,000	17,000	10,054		10,500	(6,500)	-38.2%	10,500	(6,500)	-38.2%
	10110203	56205	WATER	3,548.88	3,546.69	3,999.52	3,800	3,904	2,013		4,200	296	7.6%	4,200	296	7.6%
	10110203	56900	OTHER SUPPLIES	6,544.37	4,775.05	5,951.56	6,500	6,500	5,123		6,500	-	0.0%	6,500	-	0.0%
	10110203	56910	POSTAGE	16,996.01	15,899.55	18,267.58	17,000	17,000	10,624		17,000	-	0.0%	17,000	-	0.0%
	10110203	58100	DUES & FEES	8,278.00	8,278.00	8,477.00	8,600	8,600	8,477		8,600	-	0.0%	8,600	-	0.0%
	10110203	58105	MISC DUES&FEES	10,243.00	10,218.00	10,218.00	11,200	11,200	10,848		11,000	(200)	-1.8%	11,000	(200)	-1.8%
				83,763.36	129,111.02	132,030.79	136,000	136,000	78,918	58.03%	129,700	(6,300)	-4.6%	129,700	(6,300)	-4.6%
LEGAL SERVICES																
	10110205	53610	SPECIALY APPROVED COUNSEL	42,909.99	100,781.71	73,522.24	35,000	35,000	42,161		-	(35,000)	-100.0%	-	(35,000)	-100.0%
	10110205	53615	TOWN ATTORNEY	18,731.00	23,573.88	16,377.43	20,000	20,000	1,485		20,000	-	0.0%	20,000	-	0.0%
				61,640.99	124,355.59	89,899.67	55,000	55,000	43,646	79.36%	20,000	(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	65,863.03	60,201.02	70,424.70	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	7,318.81	7,350.00	7,831	7,831	5,505		8,225	394	5.0%	8,225	394	5.0%
	10110209	55231	POLICE PROFESS LIABILITY	15,045.93	16,103.99	16,180.00	17,232	17,232	12,113		18,100	868	5.0%	18,100	868	5.0%
	10110209	55232	GEN LIAB / EXCESS LIAB	144,850.47	154,746.31	151,538.00	161,315	161,315	114,636		169,400	8,085	5.0%	169,400	8,085	5.0%
	10110209	55233	PUBLIC OFFICIALS LIAB	35,394.89	38,092.46	40,783	40,783	40,783	28,658		42,805	2,042	5.0%	42,805	2,042	5.0%
	10110209	55234	SCHOOL OFFICIALS LIAB	13,113.81	14,035.06	14,100.00	15,018	15,018	10,560		15,770	752	5.0%	15,770	752	5.0%
	10110209	55235	VNA LIABILITY	7,100.61	7,568.58	7,564	7,564	7,564	5,318		-	(7,564)	-100.0%	-	(7,564)	-100.0%
	10110209	55241	PROPERTY INSURANCE-BOE	73,064.93	78,197.77	78,570.30	83,673	83,673	58,815		87,857	4,184	5.0%	87,857	4,184	5.0%
	10110209	55242	AVIATION & FIRE	34,359.69	56,063.25	6,646.27	10,000	10,000	9,747		61,753	2,941	5.0%	61,753	2,941	5.0%
	10110209	55245	INSURANCE DEDUCTIBLE	1,000.00	(463.53)	-	10,000	10,000			20,000	10,000	100.0%	20,000	10,000	100.0%
	10110209	55246	RISK MANAGEMENT	(6,995.06)	110.00	-	10,000	10,000			10,000	-	0.0%	10,000	-	0.0%
	10110209	55249	CYBER COVERAGE	-	27,821.00	-	30,000	30,000	32,439		34,125	4,125	13.8%	34,125	4,125	13.8%
				499,436.83	454,684.72	446,465.27	517,196	517,196	388,907	75.20%	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 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024				2025											
						ADOPTED	REVISED	YTD-2/28/24	% 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			
HEALTH DISTRICT																					
	10110211	58790 HEALTH DISTRICT	108,604.32	110,973.39	117,037.80	116,400	116,400	116,400	100.00%	116,400	-	0.0%	116,400	-	0.0%	116,400	-	0.0%	116,400	-	0.0%
			108,604.32	110,973.39	117,037.80	116,400	116,400	116,400		116,400	-	0.0%	116,400	-	0.0%	116,400	-	0.0%	116,400	-	0.0%
CONSERVATION COMMISSION																					
	10110213	56100 OPERATING EXPENSES	450.00	600.00	60.00	1,150	1,150	65		1,150	-	0.0%	1,150	-	0.0%	1,150	-	0.0%	1,150	-	0.0%
	10110213	57300 NEW EQUIPMENT	-	-	-	1,500	1,500	-		1,500	-	0.0%	1,500	-	0.0%	1,500	-	0.0%	1,500	-	0.0%
	10110213	58790 MISCELLANEOUS EXPENSES	300.00	-	-	925	925	-		925	-	0.0%	925	-	0.0%	925	-	0.0%	925	-	0.0%
			750.00	600.00	60.00	3,575	3,575	65		3,575	-	0.0%	3,575	-	0.0%	3,575	-	0.0%	3,575	-	0.0%
HUMAN RESOURCES STAFF																					
	10110251	51605 HUMAN RESOURCES DIRECTOR	113,507.77	118,021.56	115,083.03	90,000	90,000	55,093		92,700	2,700	3.0%	92,700	2,700	3.0%	92,700	2,700	3.0%	92,700	2,700	3.0%
	10110251	53610 LEGAL SERVICES	-	-	-	-	-	-		40,000	40,000		40,000	40,000		40,000	40,000		40,000	40,000	#DIV/0!
	10110251	58110 TRAINING/MTGS/DUES/SUBSCRIP	1,517.50	1,275.00	2,091.76	1,950	1,950	-		1,950	-	0.0%	1,950	-	0.0%	1,950	-	0.0%	1,950	-	0.0%
			115,025.27	119,296.56	117,174.79	91,950	91,950	55,093	59.92%	134,650	42,700	46.4%	134,650	42,700	46.4%	134,650	42,700	46.4%	134,650	42,700	48.4%
EMPLOYEE EXPENSES																					
	10110253	52000 HEALTH CARE GEN GOV	850,498.09	838,685.01	943,154.19	1,027,560	1,027,560	609,335		1,130,000	102,440	10.0%	1,046,150	18,590	1.8%	1,046,150	18,590	1.8%	1,046,150	18,590	1.8%
	10110253	52100 HEALTH CARE BOE	4,877,377.04	5,116,690.29	4,920,691.69	5,100,000	5,100,000	3,245,007		5,610,000	510,000	10.0%	5,193,830	93,830	1.8%	5,193,830	93,830	1.8%	5,193,830	93,830	1.8%
	10110253	52101 HEALTHCARE WAIVERS	220,510.89	220,805.91	225,530.95	277,225	277,225	120,104		275,000	(2,225)	-0.8%	275,000	(2,225)	-0.8%	275,000	(2,225)	-0.8%	275,000	(2,225)	-0.8%
	10110253	52102 BENEFITS CONSULTANT	-	5,000.00	2,500.00	20,000	20,000	-		10,000	(10,000)	-50.0%	10,000	(10,000)	-50.0%	10,000	(10,000)	-50.0%	10,000	(10,000)	-50.0%
	10110253	52105 HEALTHCARE-FIREFIGHTERS	118,912.31	104,305.12	85,217.49	114,500	114,500	55,347		125,900	11,400	10.0%	125,900	11,400	10.0%	125,900	11,400	10.0%	125,900	11,400	10.0%
	10110253	52106 BOE RETIREE HEALTHCARE	-	-	488,934.09	575,000	575,000	23,611		575,000	-	0.0%	575,000	-	0.0%	575,000	-	0.0%	575,000	-	0.0%
	10110253	52201 HEALTH CARE TEAMSTERS	327,305.81	336,908.00	360,894.40	376,584	376,584	187,866		410,000	33,416	8.9%	410,000	33,416	8.9%	410,000	33,416	8.9%	410,000	33,416	8.9%
	10110253	52203 MIS EMPLOYEE EXPENSES	1,817.10	3,673.53	4,615.96	5,000	5,000	3,317		10,000	5,000	100.0%	7,000	2,000	40.0%	7,000	2,000	40.0%	7,000	2,000	40.0%
	10110253	52204 PRE-EMPLOYMENT TESTING	4,157.78	3,733.05	3,919.35	4,780	4,780	1,373		5,000	220	4.6%	5,000	220	4.6%	5,000	220	4.6%	5,000	220	4.6%
	10110253	52205 CONTRACTUAL ALLOWANCES	37,615.40	33,038.80	35,890.64	51,000	61,000	43,683		73,500	12,500	20.5%	73,500	12,500	20.5%	73,500	12,500	20.5%	73,500	12,500	20.5%
	10110253	52206 RETIREMENT CASHOUT	27,093.24	68,946.71	62,741.35	75,000	75,000	43,683		75,000	-	0.0%	75,000	-	0.0%	75,000	-	0.0%	75,000	-	0.0%
	10110253	52207 PAYROLL EXPENSES	9,459.50	9,732.20	11,834.18	11,000	11,000	6,309		12,000	1,000	9.1%	12,000	1,000	9.1%	12,000	1,000	9.1%	12,000	1,000	9.1%
	10110253	52300 RETIREMENT	1,098,283.03	1,131,235.00	1,163,197.00	950,000	950,000	295,199		850,000	(100,000)	-10.5%	850,000	(100,000)	-10.5%	850,000	(100,000)	-10.5%	850,000	(100,000)	-10.5%
	10110253	52310 DEFINED CONTR PLAN	226,413.73	287,900.05	363,252.68	365,000	365,000	64,730		650,000	285,000	78.1%	455,000	90,000	24.7%	455,000	90,000	24.7%	455,000	90,000	24.7%
	10110253	52400 SALARY BENEFIT ADJUSTMENT	48,412.08	37,017.98	103,792.43	75,000	75,000	64,730		113,000	38,000	50.7%	113,000	38,000	50.7%	113,000	38,000	50.7%	113,000	38,000	50.7%
	10110253	52500 SOCIAL SECURITY	590,071.63	602,802.81	630,590.20	625,000	625,000	420,680		680,000	55,000	8.8%	680,000	55,000	8.8%	680,000	55,000	8.8%	680,000	55,000	8.8%
	10110253	52600 UNEMPLOYMENT COMP	7,344.00	-	2,829.22	7,500	7,500	74,571		7,500	-	0.0%	7,500	-	0.0%	7,500	-	0.0%	7,500	-	0.0%
	10110253	52900 WORKER'S COMP GEN GOV	98,153.01	98,145.50	101,084.75	136,941	136,941	74,571		143,790	6,849	5.0%	143,790	6,849	5.0%	143,790	6,849	5.0%	143,790	6,849	5.0%
	10110253	52910 WORKERS COMP BOE	294,459.99	294,436.50	303,254.25	324,438	324,438	213,712		340,660	16,222	5.0%	340,660	16,222	5.0%	340,660	16,222	5.0%	340,660	16,222	5.0%
	10110253	52915 LIFE/AD/AD&D INSURANCE	8,208.55	12,940.53	15,089.01	22,800	22,800	3,018		22,420	(380)	-1.7%	22,420	(380)	-1.7%	22,420	(380)	-1.7%	22,420	(380)	-1.7%
			8,846,393.18	9,202,987.00	9,826,513.83	10,154,328	10,154,328	5,426,258	53.44%	11,118,770	964,442	9.5%	10,420,750	266,422	2.6%	10,420,750	266,422	2.6%	10,420,750	266,422	2.6%
REGISTRARS																					
	10110301	51700 ADMINISTRATIVE WAGES	40,550.48	39,150.48	39,190.96	43,940	43,940	28,319		46,482	2,542	5.8%	46,482	2,542	5.8%	46,800	2,850	6.5%	46,800	2,850	6.5%
	10110301	58100 OPERATING EXPENSES	40,550.48	400.00	1,038.56	-	-	-		1,775	1,775		1,775	-		-		#DIV/0!	-	-	
			40,550.48	39,550.48	40,229.52	43,940	43,940	28,319	64.45%	48,257	4,317	9.8%	48,257	4,317	9.8%	48,800	2,860	6.5%	48,800	2,860	6.5%
ELECTIONS																					
	10110303	51710 OTHER WAGES	-	-	-	23,440	23,440	6,630		27,943	4,503	19.7%	27,943	4,503	19.2%	31,341	7,501	33.7%	31,341	7,501	33.7%
	10110303	51720 STIPENDS	12,493.82	8,270.00	12,615.00	-	-	-		3,620	170	4.9%	3,620	170	4.9%	3,620	170	4.9%	3,620	170	4.9%
	10110303	53645 TRAINING	-	-	-	3,450	3,450	2,350		2,250	-	0.0%	2,250	-	0.0%	2,250	-	0.0%	2,250	-	0.0%
	10110303	54310 EQUIPMENT MAINTENANCE	1,800.00	2,025.00	2,250.00	2,250	2,250	1,372		1,600	200	14.3%	1,600	200	14.3%	1,600	200	14.3%	1,600	200	14.3%
	10110303	55300 COMMUNICATIONS	1,442.43	751.00	-	3,400	1,400	6,577		15,210	(3,990)	-20.8%	15,210	(3,990)	-20.8%	15,210	(3,990)	-20.8%	15,210	(3,990)	-20.8%
	10110303	56900 OTHER SUPPLIES	9,894.83	5,825.67	12,037.03	19,200	19,200	152		250	-	0.0%	250	-	0.0%	250	-	0.0%	250	-	0.0%
	10110303	58300 EMPLOYEE REIMBURSEMENT	370.87	-	-	250	250	157		50,873	883	1.8%	50,873	883	1.8%	54,271	4,281	8.6%	54,271	4,281	8.6%
			26,001.95	17,921.67	28,922.03	49,990	49,990	15,781	31.57%	50,873	883	1.8%	50,873	883	1.8%	54,271	4,281	8.6%	54,271	4,281	8.6%
TOWN CLERK																					
	10110311	51600 DEPARTMENT HEAD WAGES	62,374.55	61,373.04	63,868.93	65,117	65,117	40,357		67,078	1,961	3.0%	67,078	1,961	3.0%	67,078	1,961	3.0%	67,078	1,961	3.0%
	10110311	51615 ASSISTANT WAGES	45,703.32	44,578.19	46,912.73	48,552	48,552	30,378		49,959	1,407	2.9%	49,959	1,407	2.9%	49,959	1,407	2.9%	49,959	1,407	2.9%
	10110311	53600 ACCOUNTING SERVICES/AUDIT	4,000.00	4,000.00	4,000.00	4,000	4,000	3,000		4,000	-	0.0%	4,000	-	0.0%	4,000	-	0.0%	4,000	-	0.0%
	10110311	55555 COVID19 EXPENSES	5,604.35	-	-	-	-	13,021		30,100	290	1.0%	30,100	290	1.0%	30,100	290	1.0%	30,100</		

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	MAYOR PROPOSED	DIFF vs FY24 Revised	% Chg Revised	COUNCIL PROPOSED	DIFF vs FY24 Revised	% Chg Revised
FINANCE																		
	10112101 51302	FINANCE FISC ASST 1	41,073.53	325.87														
	10112101 51600	DEPARTMENT HEAD WAGES	100,804.67	104,584.00	106,020.89													
	10112101 51603	ASST FINANCE DIR	88,331.64	63,657.79	67,958.02	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 51615	ASSISTANT WAGES	47,588.33	85,459.27	87,875.90	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 55555	COVID19 EXPENSES	12,018.60			94,256	94,256	50,329		98,935	4,679	5.0%	98,935	4,679	5.0%	98,935	4,679	5.0%
	10112101 56100	OPERATING EXPENSES	13,221.78	2,817.10	2,456.92													
	10112101 56200	HEATING OIL/PROPANE	34,162.02	70,923.34	71,010.41	2,520	2,520	884		2,650	130	5.2%	2,650	130	5.2%	2,650	130	5.2%
	10112101 56220	ELECTRICITY	130,781.63	140,039.47	138,997.57	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 58110	TRAINING/MTGS/DUES/SUBSCRIP	(1.00)	678.01	3,319.25	150,000	150,000	83,844		150,000	-	0.0%	150,000	-	0.0%	150,000	-	0.0%
			443,991.26	475,484.85	475,688.96	3,000	3,000	852		3,000	-	0.0%	3,000	-	0.0%	3,000	-	0.0%
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	43,135	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		25,000	25,000		25,000	25,000	
	10112111 53700	CONTRACT MAINTENANCE/LEASES	6,496.00	13,146.00	14,461.00	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	1,566.10	1,539.27	1,070.08	2,150	2,150	161		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%
			125,485.07	130,592.28	169,393.85	173,019	173,019	111,956		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		9,800	8,200	512.5%	5,200	3,600	225.0%	5,200	3,600	225.0%
	10112131 51610	SUPERVISORS	61,919.35	63,187.51	67,540.95	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	38,455.06	39,595.40	42,366.37	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		500	500		500	500	
	10112131 53700	CONTRACT MAINTENANCE/LEASES	5,510.47	5,616.91	2,105.00	2,875	2,875	1,700		2,800	(75)	-2.6%	2,800	(75)	-2.6%	2,800	(75)	-2.6%
	10112131 54421	TAX REFUNDS	79,101.23	105,759.99	104,439.00			80,665										
	10112131 56100	OPERATING EXPENSES	16,807.54	16,660.54	23,029.22	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	680.00	7,449.73	1,732.93	3,130	3,130	671		2,800	(330)	-10.5%	2,800	(330)	-10.5%	2,800	(330)	-10.5%
	10112131 58506	TAX UNDERPAYMENT	150.00	150.00		150	150			150	-	0.0%	150	-	0.0%	150	-	0.0%
			202,623.65	238,888.78	244,517.60	144,648	144,648	163,476	113.02%	159,105	14,457	10.0%	154,505	9,857	6.8%	154,505	9,857	6.8%
MIS																		
	10112151 51610	SUPERVISORS	76,857.26	78,300.34	80,603.59	76,677	76,677	48,396		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	45,484.35	39,673.59	45,700	45,700	28,544		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	15,754.37	15,952.00	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	6,453.00	6,653.00	6,853.00	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 53680	SOFTWARE SUPPORT & MAINT	84,547.38	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 53695	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 53695	LAND USE SOFTWARE LICENSING	10,500.00	10,500.00	10,500.00	11,025	11,025	11,532		39,157	28,132	255.2%	39,157	28,132	255.2%	39,157	28,132	255.2%
	10112151 54300	REPAIRS & MAINTENANCE	6,064.00	4,306.05	4,842.38	5,087	5,087	9,007		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	12,739.79	12,834	12,834	7,915		11,873	(961)	-7.5%	11,873	(961)	-7.5%	11,873	(961)	-7.5%
	10112151 55940	INTERNET SERVICE	7,511.17	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	5,672.29	5,907.51	6,214.96	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	3,977.31	3,964.96	4,000	4,000	11,275			(4,000)	-100.0%		(4,000)	-100.0%		(4,000)	-100.0%
	10112151 57410	COMPUTER SOFTWARE	3,985.72	9,375.34	10,064.64	10,091	10,091	12,846		32,951	22,860	226.5%	32,951	22,860	226.5%	32,267	22,176	219.8%
	10112151 58110	TRAINING/MTGS/DUES/SUBSCRIP	900.60	135.00	975.75	1,010	1,010	304		1,010	-	0.0%	1,010	-	0.0%	1,010	-	0.0%
			289,460.16	332,589.70	335,500.56	349,235	349,235	265,544	76.25%	387,818	39,583	11.4%	387,818	39,583	11.4%	387,134	38,899	11.2%

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

DEPARTMENT	ACCOUNT #	ACCOUNT DESCRIPTION	2021	2022	2023	2024			DEPT PROPOSED	Diff vs FY24 Revised	% Chg Revised	MAYOR PROPOSED	Diff vs FY24 Revised	% Chge Revised	COUNCIL PROPOSED	Diff vs FY24 Revised	% Chge Revised
			ACTUAL	ACTUAL	ACTUAL	ADOPTED	REVISED	YTD-2/26/24									
LAND USE																	
10114301	51600	DEPARTMENT HEAD WAGES	87,915.88	90,980.73	95,274.28	95,270	95,270	56,972	98,140	2,870	3.0%	98,140	2,870	3.0%	98,140	2,870	3.0%
10114301	51610	SUPERVISORS	120,353.00	72,870.39	116,961.70	123,597	123,597	83,353	145,690	22,093	17.9%	145,690	22,093	17.9%	145,690	22,093	17.9%
10114301	51615	ASSISTANT WAGES	81,422.63	80,800.46	59,646.60	85,286	85,286	53,132	88,816	3,530	4.1%	88,816	3,530	4.1%	88,816	3,530	4.1%
10114301	51800	PART-TIME WAGES	-	-	307.50	400	400	-	400	-	0.0%	400	-	0.0%	400	-	0.0%
10114301	53810	LEGAL SERVICES (NEW)	-	-	-	-	-	-	10,000	10,000	0.0%	10,000	10,000	0.0%	10,000	10,000	0.0%
10114301	54410	ADVERTISING/LEGAL NOTICES	-	-	-	-	-	-	6,500	6,500	0.0%	6,500	6,500	0.0%	6,500	6,500	0.0%
10114301	56100	OPERATING EXPENSES	2,748.03	2,226.55	5,473.55	10,000	10,000	3,783	6,000	(4,000)	-40.0%	6,000	(4,000)	-40.0%	6,000	(4,000)	-40.0%
10114301	58110	TRAINING/MTGS/DUES/SUBSCRIP	1,034.00	-	1,586.05	3,000	3,000	2,780	3,500	500	16.7%	3,500	500	16.7%	3,500	500	16.7%
			293,473.54	248,401.18	279,229.68	317,553	317,553	207,016	359,046	41,493	13.1%	357,546	39,993	12.6%	357,546	39,993	12.6%
PLANNING COMMISSION																	
10114303	53400	OTHER PROFESS/TECH SERVICES	-	-	850.00	2,000	2,000	1,308	2,000	-	0.0%	2,000	-	0.0%	2,000	-	0.0%
10114303	56100	OPERATING EXPENSES	280.00	-	479.54	1,000	1,000	-	1,500	500	50.0%	1,500	500	50.0%	1,500	500	50.0%
			280.00	-	1,279.54	3,000	3,000	1,308	3,500	500	16.7%	3,500	500	16.7%	3,500	500	16.7%
EDC																	
10114305	56100	OPERATING EXPENSES	225.00	-	36.41	1,000	1,000	-	750	(250)	-25.0%	750	(250)	-25.0%	750	(250)	-25.0%
10114305	58100	DUES & FEES	300.00	300.00	5,694.55	7,461	7,461	7,236	7,461	-	0.0%	7,461	-	0.0%	7,461	-	0.0%
			525.00	300.00	5,730.96	8,461	8,461	7,236	8,211	(250)	-3.0%	8,211	(250)	-3.0%	8,211	(250)	-3.0%
IWVC																	
10114501	56100	OPERATING EXPENSES	160.00	156.50	322.73	500	500	65	500	-	0.0%	500	-	0.0%	500	-	0.0%
			160.00	156.50	322.73	500	500	65	500	-	0.0%	500	-	0.0%	500	-	0.0%
ZONING BOARD OF APPEALS																	
10114507	56100	OPERATING EXPENSES	230.00	-	367.73	500	500	-	500	-	0.0%	500	-	0.0%	500	-	0.0%
			230.00	-	367.73	500	500	-	500	-	0.0%	500	-	0.0%	500	-	0.0%
POLICE																	
10120101	51130	OVERTIME	362,697.19	456,850.02	434,703.26	835,000	335,000	246,135	360,000	25,000	7.5%	335,000	-	0.0%	335,000	-	0.0%
10120101	51608	DEPARTMENT HEAD - CHIEF	133,802.68	136,234.37	132,819.02	135,688	135,688	81,494	139,749	4,061	3.0%	139,749	4,061	3.0%	139,749	4,061	3.0%
10120101	51609	CAPTAIN (LIEUTENANT)	95,178.58	100,617.69	107,387.96	111,126	111,126	68,385	114,461	3,335	3.0%	114,461	3,335	3.0%	114,461	3,335	3.0%
10120101	51630	PUBLIC SAFETY EMPLOYEES	1,610,784.12	1,532,698.94	1,658,908.47	1,646,480	1,646,480	1,062,818	1,829,859	183,179	11.1%	1,809,509	163,029	9.5%	1,809,509	163,029	9.5%
10120101	51700	ADMINISTRATIVE WAGES	46,549.33	47,217.20	49,307.04	52,312	52,312	31,934	53,872	1,560	3.0%	53,872	1,560	3.0%	53,872	1,560	3.0%
10120101	51715	HOLIDAY PAY	98,001.45	49,105.84	41,049.94	60,000	60,000	23,991	60,000	-	0.0%	60,000	-	0.0%	60,000	-	0.0%
10120101	51716	DUI GRANT PAYROLL	3,364.99	-	435.45	5,000	5,000	-	10,000	5,000	100.0%	8,000	3,000	60.0%	8,000	3,000	60.0%
10120101	51717	OT OUTSIDE ASSIGNMENTS	54,178.62	75,124.12	207,476.04	50,000	50,000	50,958	112,250	62,250	124.5%	112,250	62,250	124.5%	112,250	62,250	124.5%
10120101	51720	STIPEND-MEALS	9,955.00	17,831.00	11,719.00	10,800	10,800	7,825	14,400	3,600	33.3%	14,400	3,600	33.3%	14,400	3,600	33.3%
10120101	51730	DEGREE INCENTIVE	2,150.00	2,500.00	1,950.00	9,450	9,450	1,550	9,500	50	0.5%	9,500	50	0.5%	9,500	50	0.5%
10120101	51800	COMP-TIME LIABILITY	954.45	-	18,477.18	11,500	11,500	7,508	11,500	-	0.0%	11,500	-	0.0%	11,500	-	0.0%
10120101	51845	TRAINING SALARY	25,977.04	52,409.13	59,067.16	48,000	48,000	50,998	60,000	12,000	25.0%	54,000	6,000	12.5%	54,000	6,000	12.5%
10120101	53646	TRAINING SUPPORT	27,253.38	22,360.76	26,637.91	26,459	26,459	25,418	29,885	3,426	12.9%	27,459	1,000	3.8%	27,459	1,000	3.8%
10120101	53700	CONTRACT MAINTENANCE/LEASES	31,090.24	28,940.50	31,837.53	33,418	33,418	20,138	33,111	(307)	-0.9%	33,111	(307)	-0.9%	33,111	(307)	-0.9%
10120101	54226	PRISONER EXPENSES	4,067.64	3,966.76	3,459.72	4,050	4,050	2,491	4,050	-	0.0%	4,050	-	0.0%	4,050	-	0.0%
10120101	54500	REPAIRS & MAINTENANCE	9,347.17	11,728.38	5,215.27	9,500	9,500	7,127	9,500	-	0.0%	9,500	-	0.0%	9,500	-	0.0%
10120101	54310	EQUIPMENT MAINTENANCE	36,833.55	23,251.16	35,698.05	30,000	30,000	27,502	33,000	3,000	10.0%	33,000	3,000	10.0%	33,000	3,000	10.0%
10120101	55130	TELEPHONE & FAX SERVICE	2,276.28	2,250.07	3,215.63	2,750	2,750	1,157	2,920	170	6.2%	2,920	170	6.2%	2,920	170	6.2%
10120101	55335	MOBILE DATA SERVICE	12,241.36	11,839.25	10,609.85	12,187	12,187	4,879	12,554	(133)	-1.1%	12,054	(133)	-1.1%	12,054	(133)	-1.1%
10120101	55100	OPERATING EXPENSES	19,609.23	27,528.37	20,387.24	18,000	18,000	8,554	18,000	-	0.0%	18,000	-	0.0%	18,000	-	0.0%
10120101	56205	WATER	2,834.08	2,828.95	2,835.12	3,000	3,000	3,722	3,000	-	0.0%	3,000	-	0.0%	3,000	-	0.0%
10120101	56260	DRESSEL/SALONINE	34,183.08	52,188.18	66,550.00	70,000	70,000	4,554	70,000	-	0.0%	70,000	-	0.0%	70,000	-	0.0%
10120101	56730	UNIFORMS	40,705.02	47,710.24	39,664.40	38,500	38,500	26,570	38,500	-	0.0%	38,500	-	0.0%	38,500	-	0.0%
10120101	56900	OTHER SUPPLIES	23,201.76	16,333.20	18,555.87	19,900	19,900	12,967	19,900	-	0.0%	19,900	-	0.0%	19,900	-	0.0%
10120101	57300	NEW EQUIPMENT	4,796.48	2,400.00	2,390.00	2,400	2,400	3,360	7,920	5,520	230.0%	7,920	5,520	230.0%	7,920	5,520	230.0%
10120101	58110	TRAINING/MTGS/DUES/SUBSCRIP	2,440.57	2,743.50	1,650.00	6,000	6,000	-	6,000	-	0.0%	6,000	-	0.0%	6,000	-	0.0%
10120101	58791	CANINE UPKEEP	-	-	-	-	-	-	1	1	0.0%	1	-	0.0%	1	-	0.0%
			2,693,468.09	2,726,757.57	2,992,126.81	2,751,520	2,751,520	1,811,293	3,063,232	311,712	11.3%	3,007,655	256,135	9.3%	3,007,655	256,135	9.3%
DISPATCH																	
10120103	51130	OVERTIME	91,557.80	162,522.17	135,142.15	84,000	84,000	66,403	86,250	2,250	2.7%	86,250	2,250	2.7%	86,250	2,250	2.7%
10120103	51299	PER DIEM WAGES	20,874.68	6,876.68	6,550.14	12,000	12,000	10,494	16,000	4,000	33.3%	16,000	4,000	33.3%	16,000	4,000	33.3%
10120103	51630	PUBLIC SAFETY EMPLOYEES	383,733.37	425,365.13	473,617.35	435,157	435,157	271,424	475,159	40,002	9.2%	475,159	40,002	9.2%	475,159	40,002	9.2%
10120103	51715	HOLIDAY PAY	690.00	1,020.00	1,245.00	1,455	1,455	455	1,420	(18,520)	-56.5%	1,420	(18,520)	-56.5%	1,420	(18,520)	-56.5%
10120103	51720	MEAL STIPENDS	17,691.58	31,391.12	32,800.00	32,800	32,800	1,500	3,500	45	3.1%	1,500	45	3.1%	1,500	45	3.1%
10120103	53700	CONTRACT MAINTENANCE/LEASES	34,881.90	37,922.85	38,382.31	41,415	41,415	39,141	42,540	1,125	2.7%	42,540	1,125	2.7%	42,540	1,125	2.7%
10120103	55930	TELEPHONE & FAX SERVICE	12,641.82	12,327.92	12,404.64	14,954	14,954	8,768	14,760	(194)	-1.3%	14,760	(194)	-1.3%	14,760	(194)	-1.3%
10120103	56100	OPERATING EXPENSES	5,383.81	7,955.19	4,667.40	5,000	5,000	4,562	5,500	500	10.0%	5,500	500	10.0%	5,500	500	10.0%
10120103	56730	UNIFORMS	2,207.30	2,155.00	977.00	5,020	5,020	4,760	9,760	4,740	94.4%	9,760	4,740	94.4%	9,760	4,740	94.4%
10120103	58110	TRAINING/MTGS/DUES/SUBSCRIP	3,284.20	3,478.00	2,802.30	3,000	3,000	2,408	3,500	500	16.7%	3,500	500	16.7%	3,500	500	16.7%
			562,088.04	676,416.53	707,979.41	634,801	634,801	410,489	669,249	34,448	5.4%	669,249	34,448				

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

DEPARTMENT	ACCOUNT #	ACCOUNT DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024			DEPT PROPOSED	Diff vs FY24 Revised	% Chg Revised	MAYOR PROPOSED	2025		COUNCIL PROPOSED	Diff vs FY24 REVISED	% Chg Revised
						ADOPTED	REVISED	YTD-2/26/24					Diff vs FY24 Revised	% Chg Revised			
ANIMAL CONTROL																	
10120105	51130	OVERTIME	1,132.24	1,624.21	1,380.15	2,000	2,000	1,551.3	2,200	200	10.0%	2,100	100	2,100	100	5.0%	
10120105	51205	ANIMAL CONTROL OFFICER	48,771.21	44,580.23	38,626.24	51,626	51,626	31,646	52,917	1,291	2.5%	52,917	1,291	2,336	52,917	1,291	2.5%
10120105	51800	PART-TIME WAGES	17,011.72	19,699.56	30,480.00	24,980	24,980	17,994	26,208	1,248	5.0%	26,208	1,248	26,208	1,248	5.0%	
10120105	53310	VETERINARIAN	2,311.28	2,203.46	1,825.00	2,500	2,500	1,127	2,500	-	0.0%	2,500	-	2,500	-	0.0%	
10120105	53645	TRAINING	-	-	305.46	400	400	-	400	-	0.0%	400	-	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)	7,500	(3,066)	-29.0%	
10120105	57305	ACO EQUIPMENT	-	543.99	322.60	1,000	1,000	-	1,000	-	0.0%	1,000	-	1,000	-	0.0%	
10120105	58000	SPAY/NEUTER PROGRAM	-	1,412.45	1,392.41	1,500	1,500	535	1,500	-	0.0%	1,500	-	1,500	-	0.0%	
10120105	58790	MISCELLANEOUS EXPENSES	5,238.25	5,258.00	4,831.25	5,200	5,100	6,401	6,000	600	15.4%	5,450	250	5,450	250	4.8%	
			79,881.11	82,166.17	86,726.42	99,752	99,752	62,014	100,225	473	0.5%	99,575	(177)	99,575	(177)	-0.2%	
FIRE MARSHAL																	
10120301	51130	OVERTIME	-	-	-	100	100	-	100	-	0.0%	100	-	100	-	0.0%	
10120301	51630	PUBLIC SAFETY EMPLOYEES	72,977.81	74,222.57	77,685.90	80,064	80,064	49,270	82,466	2,402	3.0%	82,466	2,402	82,466	2,402	3.0%	
10120301	55330	TELEPHONE & FAX SERVICE	2,177.84	3,173.03	4,249.51	4,800	4,800	1,262	5,200	400	8.3%	5,200	400	5,200	400	8.3%	
10120301	56100	OPERATING EXPENSES	5,666.57	3,941.82	5,518.37	8,000	8,000	1,935	8,000	-	0.0%	8,000	-	8,000	-	0.0%	
10120301	56450	CODE AND REFERENCE BOOKS	-	-	2,881.86	3,000	3,000	-	3,000	-	0.0%	3,000	-	3,000	-	0.0%	
10120301	56730	UNIFORMS	960.00	936.00	972.00	850	850	612	850	-	0.0%	850	-	850	-	0.0%	
10120301	58110	TRAINING/MTGS/DUES/SUBSCRIP	175.00	175.00	913.87	1,500	1,500	175	1,500	-	0.0%	1,500	-	1,500	-	0.0%	
			81,977.02	82,448.42	93,251.51	98,314	98,314	53,254	101,116	2,802	2.9%	101,116	2,802	101,116	2,802	2.9%	
ADMIN EMERGENCY SERVICES																	
10120401	51130	OVERTIME	7,591.77	13,524.77	6,636.57	12,000	12,000	9,849	12,000	-	0.0%	12,000	-	12,000	-	0.0%	
10120401	51600	DEPARTMENT HEAD WAGES	19,590.00	20,084.05	21,351.28	21,945	21,945	13,506	22,606	661	3.0%	22,606	661	22,606	661	3.0%	
10120401	51630	PUBLIC SAFETY EMPLOYEES	287,852.09	300,786.52	306,930.32	324,224	324,224	180,921	341,877	17,653	5.4%	341,877	17,653	341,877	17,653	5.4%	
10120401	56100	OPERATING EXPENSES	1,679.50	882.56	16,163.85	36,400	36,400	10,849	36,400	-	0.0%	36,400	-	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	-	75,000	-	0.0%	
			391,713.36	410,277.70	426,082.02	469,569	469,569	284,125	487,883	18,314	3.9%	487,883	18,314	487,883	18,314	3.9%	
LEDYARD FIRE COMPANY																	
10120501	51630	PUBLIC SAFETY EMPLOYEES	1,314.50	-	-	5,000	5,000	2,500	5,000	-	0.0%	5,000	-	5,000	-	0.0%	
10120501	51720	INCENTIVE	6,000.00	5,000.00	5,000.00	5,000	5,000	2,500	5,000	-	0.0%	5,000	-	5,000	-	0.0%	
10120501	53645	TRAINING	11,145.00	14,431.00	13,123.03	13,230	13,230	8,463	14,000	770	5.8%	14,000	770	14,000	770	5.8%	
10120501	53685	FIRE HOSE TESTING	1,805.10	-	1,080.61	1,400	1,400	-	1,500	100	7.1%	1,500	100	1,500	100	7.1%	
10120501	54300	REPAIRS & MAINTENANCE	34,104.37	31,846.72	31,900.78	34,000	34,000	17,220	34,000	-	0.0%	34,000	-	34,000	-	0.0%	
10120501	55320	CELL PHONE SERVICE	1,785.00	1,785.00	1,875.00	2,000	2,000	-	2,000	-	0.0%	2,000	-	2,000	-	0.0%	
10120501	56100	OPERATING EXPENSES	6,539.25	7,385.68	13,265.38	15,000	15,000	6,957	16,000	1,000	6.7%	16,000	1,000	16,000	1,000	6.7%	
10120501	56730	UNIFORMS	10,184.75	11,519.35	12,221.07	12,000	12,000	6,357	12,000	-	0.0%	12,000	-	12,000	-	0.0%	
10120501	57017	FIRE POLICE	820.00	800.00	200.00	5,000	5,000	-	5,000	-	0.0%	5,000	-	5,000	-	0.0%	
10120501	57300	NEW EQUIPMENT	8,897.93	10,506.38	9,075.93	10,000	10,000	6,035	10,000	-	0.0%	10,000	-	10,000	-	0.0%	
10120501	58790	INCENTIVE	25,550.00	28,500.00	28,500.00	28,500	28,500	28,500	28,500	-	0.0%	28,500	-	28,500	-	0.0%	
			108,146.30	111,775.13	116,241.80	126,130	126,130	76,052	128,000	1,870	1.5%	128,000	1,870	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	-	5,000	-	0.0%	
10120551	53645	TRAINING	17,350.83	18,132.00	14,781.02	17,000	17,000	6,818	18,000	1,000	5.9%	18,000	1,000	18,000	1,000	5.9%	
10120551	53685	FIRE HOSE TESTING	-	1,949.89	-	1,000	1,000	-	1,000	-	0.0%	1,000	-	1,000	-	0.0%	
10120551	55330	TELEPHONE & FAX SERVICE	2,637.83	999.95	1,936.93	3,000	3,000	941	3,000	-	0.0%	3,000	-	3,000	-	0.0%	
10120551	55555	COVID19 EXPENSES	-	-	-	500	500	-	(500)	-100.0%	-	(500)	-100.0%	-	(500)	-100.0%	
10120551	56100	OPERATING EXPENSES	23,149.56	25,558.71	28,586.77	37,000	37,000	16,241	38,000	1,000	2.7%	38,000	1,000	38,000	1,000	2.7%	
10120551	56106	TRUCK GARAGING	57,500.00	58,700.00	59,874.00	61,094	61,094	45,821	61,094	-	0.0%	61,094	-	61,094	-	0.0%	
10120551	56700	VEHICLE EQUIPMENT/PARTS	61,592.21	41,772.07	48,680.77	39,000	39,000	26,515	41,000	2,000	5.1%	41,000	2,000	41,000	2,000	5.1%	
10120551	56730	UNIFORMS	10,860.84	13,005.04	9,879.95	13,500	13,500	1,502	13,500	-	0.0%	13,500	-	13,500	-	0.0%	
10120551	57017	FIRE POLICE	3,005.00	320.00	480.00	3,000	3,000	198	3,000	-	0.0%	3,000	-	3,000	-	0.0%	
10120551	57300	NEW EQUIPMENT	4,093.51	4,435.70	5,671.32	6,500	6,500	2,500	7,000	500	7.7%	7,000	500	7,000	500	7.7%	
10120551	58790	MISCELLANEOUS EXPENSES	26,498.67	28,500.00	28,500.00	28,500	28,500	28,500	28,500	-	0.0%	28,500	-	28,500	-	0.0%	
			209,328.45	197,873.36	198,033.24	215,094	215,094	131,556	219,094	4,000	1.9%	219,094	4,000	219,094	4,000	1.9%	
EMERGENCY MANAGEMENT																	
10120701	51630	PUBLIC SAFETY EMPLOYEES	15,730.00	15,730.00	15,730.00	15,600	15,600	10,400	15,600	-	0.0%	15,600	-	15,600	-	0.0%	
10120701	56100	OPERATING EXPENSES	-	3,163.59	1,657.99	4,850	4,850	4,713	4,850	-	0.0%	4,850	-	4,850	-	0.0%	
			15,730.00	18,893.59	17,387.99	20,450	20,450	12,113	20,450	-	0.0%	20,450	-	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	MAYOR PROPOSED	Diff vs FY24 Revised	% Chg Revised	COUNCIL PROPOSED	Diff vs FY24 REVISED	% Chg Revised
VISITING NURSE ASSOCIATION																		
10130101	51600	DEPARTMENT HEAD WAGES	90,834.62	92,674.45	95,721.12	97,857	97,857	60,507	-	(97,857)	-100.0%	-	(97,857)	-100.0%	-	(97,857)	-100.0%	
10130101	51610	SUPERVISORS	68,810.33	76,669.05	82,146.81	-	-	-	-	-	-	-	-	-	-	-	-	
10130101	51615	ASSISTANT WAGES	95,519.20	99,890.36	76,105.46	51,627	51,627	28,204	-	(51,627)	-100.0%	-	(51,627)	-100.0%	-	(51,627)	-100.0%	
10130101	51645	NURSES SALARY	215,679.90	197,070.65	190,041.85	-	-	-	-	-	-	-	-	-	-	-	-	
10130101	51646	NURSE AIDES	25,912.76	21,904.42	18,926.72	-	-	-	-	-	-	-	-	-	-	-	-	
10130101	51710	PER DIEM NURSES	49,983.35	45,658.33	71,811.60	-	-	-	-	-	-	-	-	-	-	-	-	
10130101	51720	STIPENDS	-	10,000.00	10,000.00	10,000	10,000	6,800	10,000	-	0.0%	10,000	-	0.0%	10,000	-	0.0%	
10130101	52610	CLOTHING ALLOWANCE	1,620.00	800.00	1,070.00	-	-	-	-	-	-	-	-	-	-	-	-	
10130101	53300	PROFESSIONAL/TECH SERVICES	100,681.50	83,125.25	85,019.50	-	-	-	-	-	-	-	-	-	-	-	-	
10130101	53400	OTHER PROFESS/TECH SERVICES	5,100.00	3,950.00	850.00	-	-	-	-	-	-	-	-	-	-	-	-	
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	10,358.88	11,075.75	-	-	-	-	-	-	-	-	-	-	-	-	
10130101	54300	REPAIRS & MAINTENANCE	18,884.39	27,619.86	28,539.88	-	-	-	-	-	-	-	-	-	-	-	-	
10130101	55100	OPERATING EXPENSES	10,806.41	9,123.24	9,859.59	50,000	50,000	64,184	-	(50,000)	-100.0%	-	(50,000)	-100.0%	-	(50,000)	-100.0%	
10130101	56900	OTHER SUPPLIES	17,283.56	8,105.20	6,755.76	-	-	-	-	-	-	-	-	-	-	-	-	
10130101	58100	DUES & FEES	550.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
10130101	58110	TRAINING/MTGS/DUES/SUBSCRIP	9,087.25	5,756.12	7,612.82	-	-	-	-	-	-	-	-	-	-	-	-	
10130101	58300	EMPLOYEE REIMBURSEMENT	13,969.44	11,885.10	8,159.73	-	-	-	-	-	-	-	-	-	-	-	-	
10130101	58775	COMMUNITY HEALTH PROGRAM	1,271.05	5,055.76	865.87	-	-	-	-	-	-	-	-	-	-	-	-	
10130101	58790	MISCELLANEOUS EXPENSES	639.40	678.29	1,148.29	-	-	-	-	-	-	-	-	-	-	-	-	
			751,727.76	723,701.95	654,965.56	209,484	209,484	159,695	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	263,022.68	247,906	247,906	153,709	303,843	55,937	22.6%	303,843	55,937	22.6%	303,843	55,937	22.6%	
10130103	51646	NURSE AIDES	47,045.77	56,540.14	57,672.79	50,370	50,370	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	50,403	50,403	50,403	50,403	50,403	50,403	50,403	
10130103	51710	OTHER WAGES	18,700.52	8,461.93	10,967.33	30,000	30,000	23,452	36,100	6,100	20.3%	36,100	6,100	20.3%	36,100	6,100	20.3%	
10130103	52610	CLOTHING ALLOWANCE	600.00	1,500.00	1,500.00	1,500	1,500	750	1,500	-	0.0%	1,500	-	0.0%	1,500	-	0.0%	
10130103	56100	OPERATING EXPENSES	220.00	112.74	176	700	700	176	700	-	0.0%	700	-	0.0%	700	-	0.0%	
10130103	58110	TRAINING/MTGS/DUES/SUBSCRIP	2,285.96	1,365.72	343.68	2,000	2,000	800	1,500	(500)	-25.0%	1,500	(500)	-25.0%	1,500	(500)	-25.0%	
			297,191.12	334,438.93	333,508.48	332,476	332,476	209,243	472,492	140,016	42.1%	472,492	140,016	42.1%	472,492	140,016	42.1%	
SOCIAL SERVICES																		
10130301	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%	
10130301	51700	COUNSELOR	5,372.07	5,484.00	3,808.74	4,400	4,400	3,757	-	(4,400)	-100.0%	-	(4,400)	-100.0%	-	(4,400)	-100.0%	
10130301	54401	FOOD PANTRY EXPENSES	6,600.00	-	3,500.00	3,500	3,500	-	-	(3,500)	-100.0%	-	(3,500)	-100.0%	-	(3,500)	-100.0%	
10130301	56100	OPERATING EXPENSES	1,238.08	3,309.63	4,053.40	4,622	4,622	1,527	-	(4,622)	-100.0%	-	(4,622)	-100.0%	-	(4,622)	-100.0%	
			99,259.05	95,868.31	101,284.79	103,971	103,971	59,559	-	(103,971)	-100.0%	-	(103,971)	-100.0%	-	(103,971)	-100.0%	
SENIOR CENTER																		
10130501	51610	SUPERVISORS	19,529.84	350.00	-	-	-	-	-	-	-	-	-	-	-	-	-	
10130501	51615	ASSISTANT WAGES	34,722.41	35,465.16	36,770.79	38,505	-	-	-	-	-	-	-	-	-	-	-	
10130501	51700	ADMINISTRATIVE WAGES	-	1,121.24	9,489.16	12,878	-	-	-	-	-	-	-	-	-	-	-	
10130501	51800	VAN DRIVER WAGES	11,644.73	18,361.39	27,475.05	28,000	-	-	-	-	-	-	-	-	-	-	-	
10130501	53658	REGIONAL SENIOR WEBSITE	7,000.00	3,300.00	3,600.00	3,600	-	-	-	-	-	-	-	-	-	-	-	
10130501	53700	CONTRACT MAINTENANCE/LEASES	3,648.78	3,734.96	3,933.58	3,958	-	-	-	-	-	-	-	-	-	-	-	
10130501	54310	EQUIPMENT MAINTENANCE	1,431.47	2,048.32	2,075.29	2,455	-	-	-	-	-	-	-	-	-	-	-	
10130501	56100	OPERATING EXPENSES	2,806.78	3,009.38	2,149.57	3,340	-	-	-	-	-	-	-	-	-	-	-	
10130501	58775	COMMUNITY HEALTH PROGRAM	2,161.00	13,747.29	15,761.00	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	126,023.70	129,576	129,576	79,737	133,460	3,884	3.0%	133,460	3,884	3.0%	133,460	3,884	3.0%	
10140101	53300	PROFESSIONAL/TECH SERVICES	47,112.44	55,166.80	39,182.21	70,000	70,000	31,842	75,000	5,000	7.1%	75,000	5,000	7.1%	75,000	5,000	7.1%	
10140101	58110	TRAINING/MTGS/DUES/SUBSCRIP	3,981.94	4,825.75	4,581.07	3,675	3,675	2,821	3,750	75	2.0%	3,750	75	2.0%	3,750	75	2.0%	
			171,374.21	182,661.71	169,786.98	203,251	203,251	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	2022	2023	2024			2025			COUNCIL PROPOSED	Diff vs FY24 Revised	% Chg Revised			
			ACTUAL	ACTUAL	ACTUAL	ADOPTED	REVISED	YTD-2/26/24	% of REVISED	DEPT PROPOSED	Diff vs FY24 Revised				% Chg Revised		
PW-HIGHWAY	10140101 51130	SEASONAL	21,298.56	26,682.10	12,572.89	12,700	12,700	8,911	13,000	300	2.4%	13,000	300	2.4%	13,000	300	2.4%
	10140101 51301	OVERTIME HELP SUMMER	21,405.43	15,904.11	5,586.00	15,000	15,000	-	15,000	-	0.0%	15,000	-	0.0%	15,000	-	0.0%
	10140101 51610	SUPERVISORS	71,743.68	80,486.13	90,140.38	92,231	92,231	56,884	94,527	2,296	2.5%	94,527	2,296	2.5%	94,527	2,296	2.5%
	10140101 51620	PUBLIC WORKS EMPLOYEES	713,652.35	740,091.30	788,428.69	847,423	847,423	516,931	873,500	26,077	3.1%	873,500	26,077	3.1%	873,500	26,077	3.1%
	10140101 51710	POSITION UPGRADE PAY	7,184.40	5,878.88	5,026.05	7,500	7,500	3,443	7,500	-	0.0%	7,500	-	0.0%	7,500	-	0.0%
	10140101 51805	PT SNOW/PLOW DRIVERS	3,189.47	3,206.94	334.41	5,000	5,000	122	5,000	-	0.0%	5,000	-	0.0%	5,000	-	0.0%
	10140101 51815	OVERTIME SNOW PLOWING	74,954.73	83,446.68	36,510.16	95,000	95,000	36,983	97,000	2,000	2.1%	97,000	2,000	2.1%	97,000	2,000	2.1%
	10140101 53645	TRAINING	1,400.00	3,500.00	2,345.00	1,800	1,800	1,100	1,800	-	0.0%	1,800	-	0.0%	1,800	-	0.0%
	10140101 53700	CONTRACT MAINTENANCE/LEASES	1,816.92	1,907.77	4,091.78	4,000	4,000	2,000	4,500	500	12.5%	4,500	500	12.5%	4,500	500	12.5%
	10140101 53500	TELEPHONE/CABLE	4,767.60	4,613.04	4,062.16	5,000	5,000	2,433	5,000	-	0.0%	5,000	-	0.0%	5,000	-	0.0%
	10140101 56260	GASOLINE/OIL	23,830.68	30,755.77	27,348.05	45,000	41,000	29,992	45,000	4,000	9.8%	45,000	4,000	9.8%	45,000	4,000	9.8%
	10140101 56265	DIESEL FUEL	26,606.77	34,885.11	40,693.48	65,000	65,000	28,194	65,000	-	0.0%	65,000	-	0.0%	65,000	-	0.0%
	10140101 56730	UNIFORMS	10,672.21	10,575.93	12,425.77	13,000	13,000	6,158	13,000	-	0.0%	13,000	-	0.0%	13,000	-	0.0%
	10140101 56900	OTHER SUPPLIES	2,982.00	3,361.46	2,898.48	2,300	2,300	1,034	2,500	(8,800)	-60.3%	2,500	(8,800)	-60.3%	2,500	(8,800)	-60.3%
	10140101 57200	NEW EQUIPMENT	1,688.74	2,566.78	1,432.85	1,500	1,500	1,034	1,700	200	13.3%	1,700	200	13.3%	1,700	200	13.3%
	10140101 58300	EMPLOYEE REIMBURSEMENT	4,112.14	4,984.06	1,476.00	5,500	5,500	2,185	5,500	-	0.0%	5,500	-	0.0%	5,500	-	0.0%
			991,305.69	1,052,845.56	1,036,120.23	1,217,954	1,217,954	703,759	1,249,527	31,573	2.6%	1,249,527	31,573	2.6%	1,249,527	31,573	2.6%
PW-VEHICLE MAINTENANCE	10140105 51610	PUBLIC WORKS EMPLOYEES	122,363.50	124,526.06	129,002.84	129,585	129,585	80,288	133,451	3,866	3.0%	133,451	3,866	3.0%	133,451	3,866	3.0%
	10140105 56100	OPERATING EXPENSES	2,401.98	3,224.09	2,323.80	2,100	2,100	671	2,100	-	0.0%	2,100	-	0.0%	2,100	-	0.0%
	10140105 56300	SNOW PLOW BLADES	4,455.00	4,747.00	3,950.00	5,500	5,500	3,616	5,500	-	0.0%	5,500	-	0.0%	5,500	-	0.0%
	10140105 56700	VEHICLE/EQUIP PARTS	184,155.46	150,010.10	200,842.80	135,000	135,000	9,987	135,000	-	0.0%	135,000	-	0.0%	135,000	-	0.0%
	10140105 56705	OXYGEN & WELDING	1,214.00	627.00	1,494.29	1,000	1,000	703	1,000	-	0.0%	1,000	-	0.0%	1,000	-	0.0%
	10140105 56715	TIRES	11,056.72	9,407.98	20,565.10	10,000	10,000	6,537	10,000	-	0.0%	10,000	-	0.0%	10,000	-	0.0%
			275,646.66	292,542.29	357,278.83	283,185	283,185	193,422	287,051	3,866	1.4%	287,051	3,866	1.4%	287,051	3,866	1.4%
PW-ROAD UNKEEP	10140107 56301	SALT AND SAND	103,291.73	118,437.84	73,147.85	125,000	125,000	31,842	150,000	25,000	20.0%	145,000	20,000	16.0%	145,000	20,000	16.0%
	10140107 56302	SNOW DAMAGE	390.91	406.46	8.54	800	300	-	300	-	0.0%	300	-	0.0%	300	-	0.0%
	10140107 56303	BITUMINOUS CONCRETE	11,532.26	9,520.10	18,913.30	5,000	5,000	5,000	5,000	-	0.0%	5,000	-	0.0%	5,000	-	0.0%
	10140107 56304	STREETS SIGNS & MARKINGS	6,940.00	3,985.89	4,009.61	4,000	4,000	4,000	4,000	-	0.0%	4,000	-	0.0%	4,000	-	0.0%
	10140107 56305	GUIDE RAILS	3,000.00	10,539.38	3,052.50	3,000	3,000	3,000	3,000	-	0.0%	3,000	-	0.0%	3,000	-	0.0%
	10140107 56306	TREE REMOVAL	15,390.00	35,380.00	67,720.00	18,000	18,000	18,000	18,000	-	0.0%	18,000	-	0.0%	18,000	-	0.0%
	10140107 56307	GRAVEL	-	-	3,000.00	3,000	3,000	3,000	3,000	-	0.0%	3,000	-	0.0%	3,000	-	0.0%
	10140107 56308	DRAINAGE IMPROVEMENT	-	-	4,015.66	3,000	3,000	1,870	3,000	-	0.0%	3,000	-	0.0%	3,000	-	0.0%
	10140107 56312	STREETLIGHT MAINTENANCE	-	2,060.56	1,001.89	1,500	1,500	-	1,500	-	0.0%	1,500	-	0.0%	1,500	-	0.0%
	10140107 57301	EQUIPMENT RENTAL	2,714.87	1,276.77	5,109.34	2,000	2,000	-	2,000	-	0.0%	2,000	-	0.0%	2,000	-	0.0%
			143,259.77	181,627.00	174,384.63	164,800	164,800	48,811	189,800	25,000	15.2%	184,800	20,000	12.1%	184,800	20,000	12.1%
PW-DRAINAGE IMPROVEMENT	10140109 56307	GRAVEL	2,795.83	3,222.24	-	-	-	-	-	-	-	-	-	-	-	-	-
	10140109 56308	DRAINAGE IMPROVEMENT	2,839.28	5,123.28	-	-	-	-	-	-	-	-	-	-	-	-	-
			5,635.11	8,345.52	-	-	-	-	-	-	-	-	-	-	-	-	-
PW-PROPERTY MAINTENANCE	10140111 55555	COVID 19 EXPENSES	998.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	10140111 58200	TOWN HALL AND ANNEX	11,073.52	11,731.82	10,665.90	15,000	15,000	4,187	15,000	-	0.0%	15,000	-	0.0%	15,000	-	0.0%
	10140111 58210	PW FACILITIES	26,613.90	30,958.13	35,923.50	26,000	26,000	6,648	26,000	-	0.0%	26,000	-	0.0%	26,000	-	0.0%
	10140111 58220	POLICE STATION	27,914.53	15,926.33	8,593.28	15,000	15,000	10,532	15,000	-	0.0%	15,000	-	0.0%	15,000	-	0.0%
	10140111 58225	EMERGENCY SERVICES BUILDING	11,177.51	35,780.12	25,088.00	10,000	10,000	10,163	10,000	-	0.0%	10,000	-	0.0%	10,000	-	0.0%
	10140111 58300	LIBRARY FACILITY	3,392.81	9,185.79	7,455.13	7,050	7,050	4,249	7,050	-	0.0%	7,050	-	0.0%	7,050	-	0.0%
	10140111 58335	SENIOR CENTER FACILITY	7,551.25	6,546.24	5,790.11	8,000	8,000	1,316	8,000	-	0.0%	8,000	-	0.0%	8,000	-	0.0%
	10140111 58235	TOWN GREEN	-	-	8,247.75	5,000	5,000	-	5,000	-	0.0%	5,000	-	0.0%	5,000	-	0.0%
			83,671.52	90,128.43	99,704.67	86,050	86,050	37,110	86,050	-	0.0%	86,050	-	0.0%	86,050	-	0.0%
PW-SANITATION	10140113 51620	PUBLIC WORKS EMPLOYEES	261.94	741.54	615.47	2,000	2,000	-	2,000	-	0.0%	2,000	-	0.0%	2,000	-	0.0%
	10140113 54210	DISPOSAL SERVICE	575,056.68	592,633.98	609,203.04	633,500	633,500	417,360	652,000	18,500	2.9%	652,000	18,500	2.9%	652,000	18,500	2.9%
	10140113 54224	TIPPING FEES	370,675.74	356,392.42	348,738.34	400,000	400,000	185,438	425,000	25,000	6.3%	425,000	25,000	6.3%	425,000	25,000	6.3%
	10140113 56100	OPERATING EXPENSES	5,590.70	4,532.05	4,510.21	5,000	5,000	6,922	5,000	-	0.0%	5,000	-	0.0%	5,000	-	0.0%
	10140113 56790	BULKY WASTE	65,574.60	67,854.00	68,445.02	90,000	90,000	40,210	90,000	-	0.0%	90,000	-	0.0%	90,000	-	0.0%
			1,017,119.06	1,017,154.03	1,032,010.08	1,130,500	1,130,500	649,980	1,174,000	43,500	3.8%	1,174,000	43,500	3.8%	1,174,000	43,500	3.8%
LIBRARY	10150101 51160	CUSTODIAN SALARIES	23,029.64	23,741.56	24,806.65	25,303	25,303	15,870	26,061	758	3.0%	26,061	758	3.0%	26,061	758	3.0%
	10150101 51600	DEPARTMENT HEAD WAGES	82,178.03	77,951.28	78,949.94	80,628	80,628	48,881	83,037	2,409	3.0%	83,037	2,409	3.0%	83,037	2,409	3.0%
	10150101 51610	SUPERVISORS	156,913.84	152,771.29	149,358.20	169,167	169,167	95,155	176,884	7,717	4.6%	176,884	7,717	4.6%	176,884	7,717	4.6%
	10150101 51615	ASSISTANT WAGES	100,972.90	111,141.08	111,141.08	122,283	122,283	73,947	134,207	11,924	9.8%	126,000	3,717	3.0%	126,000	3,717	3.0%
	10150101 51600	PART-TIME WAGES	49,360.04	54,024.10	54,806.74	79,428	79,428	37,977	81,008	11,580	14.6%	81,008	11,580	14.6%	81,008	11,580	14.6%
	10150101 53645	TRAINING	-	-	-	2,060	2,060	789	2,207	147	7.1%	2,249	3,189	154.8%	2,500	2,500	267.3%
	10150101 53700	CONTRACT MAINTENANCE/LEASES	2,487.02	2,606.98	5,179.41	1,000	1,000	1,096	1,800	69							

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

DEPARTMENT	ACCOUNT #	ACCOUNT DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024				2025								
						ADOPTED	REVISED	YTD-2/26/24	% 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
PARKS AND RECREATION																		
10160101	51600	DEPARTMENT HEAD WAGES	67,741.62	77,023.87	79,973.94	81,669	81,669	50,531.4		84,119	2,450	3.0%	84,119	2,450	3.0%	84,119	2,450	3.0%
10160101	51610	SUPERVISORS	52,592.76	54,105.57	58,230.88	58,198	58,198	22,779.4		56,978	(1,220)	-2.1%	56,978	(1,220)	-2.1%	56,978	(1,220)	-2.1%
10160101	51615	ASSISTANT WAGES	66,305.15	78,064.07	69,200.32	82,667	121,172	69,877.7		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		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	73.0%	17,300	7,300	73.0%	17,300	7,300	73.0%
10160101	51800	PART-TIME WAGES	-	-	-	-	47,000	26,738.1		46,601	4,601	11.0%	33,000	(9,000)	-21.4%	33,000	(9,000)	-21.4%
10160101	51803	COMM CTR UTILITIES	-	-	-	-	13,333	2,550.7		14,353	360	2.6%	14,353	360	2.6%	14,353	360	2.6%
10160101	53658	REGIONAL SENIOR WEBSITE	-	-	-	-	3,600	3,600		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	161,462	109,167.7		161,462	-	0.0%	161,462	-	0.0%	161,462	-	0.0%
10160101	54300	REPAIRS & MAINTENANCE	23,495.22	29,531.27	29,936.31	32,604	32,604	18,559.7		39,137	6,533	20.0%	39,137	6,533	20.0%	39,137	6,533	20.0%
10160101	54310	EQUIPMENT MAINTENANCE	-	-	-	-	2,455	2,455.1		2,455	-	0.0%	2,455	-	0.0%	2,455	-	0.0%
10160101	56100	OPERATING EXPENSES	18,889.54	22,039.14	28,898.48	24,915	28,756	10,146.1		30,635	2,379	8.4%	30,635	2,379	8.4%	30,635	2,379	8.4%
10160101	56220	ELECTRICITY	21,754.34	33,809.48	36,587.75	38,290	28,255	28,856.7		36,750	8,495	30.1%	36,750	8,495	30.1%	36,750	8,495	30.1%
			414,138.07	459,632.95	470,617.72	469,806	596,542	358,969	60.17%	631,085	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	34,337,932.00	35,908,368	35,908,368	22,270,455.1		38,054,073	2,145,705	6.0%	38,054,073	2,145,705	5.9%	38,369,823	2,461,455	6.9%
			32,623,455.00	33,223,716.00	34,337,932.00	35,908,368	35,908,368	22,270,455.1		38,054,073	2,145,705	6.0%	38,054,073	2,145,705	5.9%	38,369,823	2,461,455	6.9%
DEBT SERVICE																		
10180101	58810	GEN OBLIGATION BOND PRINCIPAL	2,456,443.11	2,461,443.10	2,602,337.22	2,587,337	2,587,337	1,210,000		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	1,207,118.48	1,161,096.11	1,231,484.44	1,126,378	1,126,378	304,708		1,019,181	(107,197)	-9.5%	1,019,181	(107,197)	-9.5%	1,019,181	(107,197)	-9.5%
10180101	58820	CWIF/DVSRF LOAN PRINCIPAL	80,954.16	89,498.68	77,285.87	85,967	85,967	21,368		87,702	1,735	2.0%	87,702	1,735	2.0%	87,702	1,735	2.0%
10180101	58821	CWIF/DVSRF LOAN INTEREST	17,006.12	16,635.79	17,510.12	12,004	12,004	3,126		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	542,164	542,164	-		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	3,753,288.68	4,476,232.49	4,403,450	4,403,450	1,539,200	34.95%	3,955,030	(448,820)	-10.2%	3,955,030	(448,820)	-10.2%	3,955,030	(448,820)	-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	-	0.00%	-	(1,653,735)	-100.0%	1,761,998	108,263	6.5%	1,791,098	137,363	8.3%
TRANSFERRED FUNDS																		
10188210	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	28,632,572	28,636,722	14,747,626	0.00%	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	34,337,932.00	35,908,368	35,908,368	22,270,455	62.02%	38,054,073	2,145,705	6.0%	38,054,073	2,145,705	6.0%	38,369,823	2,461,455	6.9%
TOTAL EXPENDITURES																		
			58,956,248.40	61,195,169.97	63,144,789.44	64,540,940	64,545,140	37,018,081	57.35%	66,123,462	1,578,322	2.4%	67,082,148	2,537,008	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	
					ADOPTED	YTD-12/31		VS 2024 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
Town Council			1,500							
Historic District Comm	Laptop Reserve Fund	SR		1,500	1,500	1,500	1,500	1,500	1,500	
Assessor's Office	Sawmill Siding	DF	10,000	10,000	10,000	10,000	10,000	-	-	
MIS	Revaluation	SR	30,000	30,000	30,000	30,000	35,000	35,000	35,000	2
Police Department	Computer & Server Replacement Reserve Fund	SR	70,000	70,000	70,000	73,500	77,175	81,034	85,085	8
			251,534							
	Police Vehicles	SR(1)		114,055	114,055	100,000	105,000	105,000	110,000	110
	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	
	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	
	Body Worn Cameras	SR(3)		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	2
	Radio Base Station Reserve Fund	SR (2)		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	
Ledyard Fire Company			66,000							
	Fire Hose	RPH		6,000	6,000	1,500	1,500	1,500	1,500	
	SCBA Replacement	RPH		12,000	12,000	12,000	12,000	12,000	12,000	1
	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
Gales Ferry Fire District			65,000							
	Protective Clothing	RPH (1)		13,000	13,000	13,000	13,000	13,000	13,000	13
	Communication Equipment	SR (2)		5,000	5,000	5,000	5,000	5,000	5,000	5
	Firefighting Equipment	RPH (2)		3,000	3,000	3,000	3,000	3,000	3,000	3
	Air Bottles	RPH (2)		3,000	3,000	3,000	3,000	3,000	3,000	3
	SCBA Replacement	RPH (2)		13,000	13,000	13,000	13,000	13,000	13,000	13
	Breathing Air Compressor	RPH (2)		12,000	12,000	12,000	12,000	12,000	12,000	12
	Jaws of Life Tools Replacement	RPH (2)		4,000	4,000	4,000	4,000	4,000	4,000	4
	Fire Station Generator Replacement	RPH (1)		8,000	8,000	-	-	-	-	8
	Fire Hose Replacement	RPH (2)		4,000	4,000	4,000	4,000	4,000	4,000	4
Admin Emerg Serv			370,052							
	AED Reserve	RPH		7,500	7,500	7,725	8,000	8,125	8,500	8
	Fire Apparatus Replacement	SR		362,552	362,552	384,305	407,363	431,363	451,236	471

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
Public Works										
<i>Equipment</i>			326,000							
	Heavy Equipment	SR(H)		85,000	85,000	90,000	90,000	90,000	90,000	90,000
	Large Trucks	SR(H)		175,000	175,000	185,000	185,000	185,000	185,000	185,000
	Small Trucks	SR(H)		40,000	40,000	40,000	40,000	42,500	42,500	42,500
	Light Equipment	SR, IOE(M)		16,000	16,000	16,000	16,000	17,000	17,000	17,000
	Pooled Vehicles	SR(H)		10,000	10,000	25,000	25,000	27,500	27,500	27,500
<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
	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
<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 Replacement & 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		-	-	-	-	-	-	-
	LMS - Expand Cafeteria	NEF		-	-	-	500,000	-	-	-
	LHS - Classroom Ventilation and Air Conditioning	DF		-	-	-	-	6,000,000	-	-
	LHS - Roof Replacement	SR		-	-	-	-	-	-	-
	JWL - Window Replacement	IOE		-	-	-	-	-	-	-
	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
<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	-	-
	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 - Cullinary 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		-	-	-	-	-	-	-
	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		-	-	-	-	-	-	-
	LHS - Gym Bleachers	DF/C		-	-	-	-	125,000	-	-
	LHS - Gym Dividing Wall	DF/C		-	-	-	25,000	-	-	-
	LHS - Aux Gym Padding	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									