



TOWN OF LEDYARD

Finance Committee

Meeting Minutes

741 Colonel Ledyard Highway
Ledyard, Connecticut 06339

Chairman Gary St. Vil

Special Meeting

Tuesday, December 9, 2025

5:00 PM

Town Hall Annex Building - Hybrid Format

In -Person Council Chambers, Town Hall Annex Building
Remote Participation: Information Noted Below

Join Zoom Meeting from your Computer, Smart Phone or Tablet:

<https://ledyardct.zoom.us/j/84068773386?pwd=a4uvykwXsYtcbAbny7lYUBXVql1aVkJ.1>
by Audio only: Telephone: +1 646 558 8656; Meeting ID: 840 6877 3386; Passcode: 070955

I. CALL TO ORDER

the Meeting was called to order by Committee Chairman Councilor Buhle at 5:00 p.m. at the Council Chambers Town Hall Annex Building.

Councilor Buhle welcomed all to the Hybrid Meeting. She stated for the Town Council Finance Committee and members of the Public who were participating via video conference that the remote meeting information was available on the Agenda that was posted on the Town's Website - Granicus-Legistar Meeting Portal.

II. ROLL CALL

Present: Jessica Buhle
Carmen Garcia-Irizarry
Excused: Tim Ryan

In addition, the following were present:

Ty (Earl) Lamb Town Councilor
Fred Allyn, II Mayor
Matthew Bonin Finance Director
Mike Cherry Resident
Jeff Eilenberger Resident
Roxanne Maher Administrative Assistant

III. RESIDENTS & PROPERTY OWNERS COMMENTS

Mr. Mike Cherry, 5 Whippoorwill Drive, Gales Ferry, addressed the importance for

the residents to take advantage of the opportunity for the public to speak at meetings, noting that it should be an exception when Public Committee is not provided at a Special Meeting. He noted that the Finance Committee would be discussing the Letter of Directive for the upcoming Fiscal Year 2026/2027 Budget this evening. However, he stated that he would like to comment on last year's Budget *Letter of Directive* (fy 25/26) noting the following:

- The Fiscal Year 2025/2026 Budget *Letter of Directive* was a good letter. The Mayor and Finance Committee were the only ones that followed the provisions laid out in the letter.
- The Board of Education did not pay attention to the Town Council's Fiscal Year 2025/2026 Budget *Letter of Directive*. Mr. Cherry specifically noting Page 2 of the letter stated:

"In working to provide a responsible and reasonable budget the Town Council encourages you to look for reductions where possible in areas such as contractual expenses through renegotiation, and corresponding decreases in operating budgets where contractual increases exist. Also, the Town Council asks that increases in specific line items and new expenditures be explained/justified; and be offset with corresponding reductions in other line items. An increase in revenue for any services provided should also be considered".

Mr. Cherry stated the directive, as noted above, was not followed by the Board of Education which resulted in cutting the General Government even further. He stated the General Government does not have anything left to cut from their budget. He stated the town was foolish and did not look at how the budget was put together and therefore, made inappropriate cuts, and reduced some expenses for key people to a level lower than before the budget process began.

Mr. Cherry asked that if the Town Council writes a *Letter of Directive* for the Fiscal Year 2026/2027 Budget that said that they were going to hold the line; that when it comes time to approve a budget to forward to the residents, that they hold the line.

Mr. Cherry noted the lack of understanding regarding the relationship between the budget, grand list, market value, appraised value, assessed value. He stated noted the following data provided by the State of Connecticut's Office of Policy & Management (OPM) Municipal Fiscal Indicators Report:

- Ledyard's Equalized Mil Rate was a little over 23 mils. Mr. Cherry stated after seeing his property revaluation that his calculation was that Ledyard's Equalized Mil Rate was about 24.85 mils.
- Ledyard Equalized Net Grand List was about \$2.2 billion.

Mr. Cherry noted the many comments on Social Media regarding the 2025 Property Revaluations, and he thanked Councilor Bule and Councilor Garcia-Irizarry for

providing “*Frequently Asked Questions and Answers*”. He stated that he hoped residents read them, more than they read the bottom line in the Assessors ‘Letter regarding the Property Revaluations. Thank you.

VII. BUSINESS OF THE MEETING

1. MOTION to approve a Budget Letter of Directive to the Mayor and Board of Education for the preparation of the Fiscal Year 2026/2027 Budget, as presented in the draft dated November 24, 2025.

MOTION recommend the Town Council approve a Budget *Letter of Directive* to the Mayor and Board of Education for the preparation of the Fiscal Year 2026/2027 Budget ~~November 24, 2025~~ **December 9, 2025** (as amended at tonight’s meeting 12/9/2025- see below)

Moved by Councilor Buhle, seconded by Councilor Garcia-Irizarry

Discussion: Councilor Buhle stated that she spent a significant amount of time reviewing the boiler plate *Letter of Directive* noting that the second paragraph included the following sentence:

“It is the Town Council’s intention to limit the mil rate increase to _____ if possible.”

Councilor Buhle stated this sentence was irrelevant noting with the 2025 Property Revaluation that they would not be increasing the Mil Rate in the coming budget year (fy 26/27).

Councilor Buhle continued by stating that she would like to provide some amended language for discussion, noting that the ~~red font was to strike out language~~ - **blue bold italic font was to add in language**). She proceeded to present the following:

- Second Paragraph:
~~It is the Town Council’s intention to limit the mil rate increase to _____ if possible. With the implementation of the 2025 revaluation, it is the Town Council’s intention to reduce the mill rate substantially, so residents experience the full benefit of updated assessments while continuing to receive high-quality, efficient services.~~
- Fifth Paragraph:
~~In working to provide a responsible and reasonable budget the Town Council encourages you to look for reductions where possible in areas such as contractual expenses through renegotiation, and corresponding decreases in operating budgets where contractual increases exist. Also, the Town Council asks that increases in specific line items and new expenditures be explained/justified; and be offset with corresponding reductions in other line items. An increase in revenue for any services provided should also be considered.~~

For this year’s budget submissions, the Town Council is requesting a clear

presentation of departmental needs and priorities. Each department should include a narrative ranking its top ten budget priorities, with an explanation of the operational significance of each item. Submissions should also describe the department's "excellence gap," identifying what level of funding would allow the department to operate at an excellent standard, compared with the amount actually being requested, and explaining the practical differences between the two. Departments are strongly encouraged to limit overall requested increases to below four percent unless—essential needs cannot be met within this guideline; any request above this threshold must be accompanied by a clear and compelling justification. Increases in line items or new expenditures should be explained fully and, when possible, offset by reductions in other areas.

Councilor Buhle addressed the importance to include the following:

- (1). For each department to include a narrative ranking its top ten budget priorities, with an explanation of the operational significance of each item.
- (2) Department's Budget submissions should also describe the department's "excellence gap," identifying what level of funding would allow the department to operate at an excellent standard, compared to the amount actually being requested, and to explain the practical differences between the two.

Councilor Buhle continued to comment on the pressure to flat-fund or cut the budget wherever they could, noting that it was prudent for their taxpayers. However, she stated that it was important for residents to understand the difference between what it would look like for Departments to be fully funded to meet all of their goals, noting as an example that the Police Department might feel better with two more police officers; or the Library might need a second full-time Children's Librarian. She stated that she would like the residents to see different ideas that would make town services and the experiences for their residents as best as possible. She noted that she was not saying that they would do those things, however, she stated that putting an idea and a number of what that would look like for the future goals for their town would be helpful; and would give them an idea of the Department's future priorities.

Councilor Garcia-Irizarry expressed concerns about including a budget increase of 3% or 4%, or with providing an amount for a budget increase at all, because some Departments may be able to operate with a 2% budget increase, while others may require less or more of a budget increase. However, she stated that there were many "unknowns" that could influence their upcoming budget; and that she did not want to set Departments up for failure. She noted in the private industry that if they have money remaining in their budget at the end of the year that the supervisors encourage them to spend the money because if they do not use the money they would lose that amount in the next year's budget. Therefore, she stated that she wanted the town to avoid that type of situation, because she wanted them to be cost conscience. She stated that she thought that it was easier to cut the budget then to add to the budget.

Councilor Buhle stated based on salary increases and if they had step increases that

even without supplies such as gas, etc. that she believed most of the Department Head budgets were going to come in with a 4% increase, noting that she believed inflation was still at 4%.

Councilor Garcia-Irizarry went on to address the Board of Education's Budget, stating that it was not clearcut. She stated with the Board of Education's current budget layout that it was hard to understand all of their expenses. She stated although they could all read the Munis Report Printouts, that it takes a lot of time to read those Reports because they have to look at every single code and which school the codes were associated with. She noted the Board of Education's Priority Tables noting that the **Green Table** was new expenses that they included in the budget, the **Yellow Table** was expenses that they would like to include in the budget, but could wait; and the **Red Table** was expenses that they would not be able to do. She noted the wrestling matts were a good example of the types of items on the Red Table that were continuously, year after year listed on the **Red Table**. Therefore, she stated that she was in-favor of including the following language:

“Budget submissions must identify the number of staff supported by each grouped salary line; Board of Education budget must separate group salary lines by school and delineate supplies, services, and utilities by school where possible. Budget submissions must identify any services provided that could be shared between other towns or shared between the Board of Education and the Town to reduce taxpayer expenses.”

Councilor Garcia-Irizarry stated in reviewing other town's Board of Education's Budget presentations that she thought Colchester did the best job. She stated their budget was broken out by each of the schools, the number of administrators at each of the school, the number of teachers at each of the school, whether they were full-time or part-time, school nurses at each of the school, librarians at each of the school, office professionals at each of the school, greeters, etc. and each of their salaries, for each of the non-classified salaried positions, along with listing out their operational expenses such as the number of text books including the text books subjects for each school, postage at each school, etc. She stated that based on the format noted above, they would receive a clearer picture of what was in the Board of Education's Fiscal Year 2026/2027 Budget request. She stated this level of detail would be a benefit for the residents and for the Board of Education. She stated that the format would be detailed and transparent and would be a win-win for everyone. She stated when residents look at the Board of Education budget they question where their \$40,462,242 was going. She stated by providing detail and transparency that when the Board of Education asked for something everyone would be able to see if there was a valid reason for the request. Mayor Allyn, III, addressed the format of the Colchester's budget, noting that he had sent it to the Town Council last year to review; and he noted that he was pleased that Councilor Garcia-Irizarry reviewed the budget and also liked Colchester's budget format.

Councilor Garcia-Irizarry went on to state that she believed the General Government budget does a good job at delineating each of the positions, the operational costs, including postage, etc.

Councilor Lamb noted Councilor Garcia-Irizary's comments that the Board of Education's presentation was not clearcut. He stated as a former Board of Education Member that he would agree with her comments, noting that unless someone was involved, as he was, that the Board of Education was very confusing. He explained that a lot of the Board of Education's budget lines were broken out by code which identified the school, noting that they could do sort by code to see each of the schools. He stated the multiple lines were not duplicates, explaining that they may have multiple lines for different segments noting as an example multiple paraprofessionals budget lines for one school explaining that some may be for special education, while other paraprofessionals were to help in the classroom.

Councilor Lamb continued by addressing the proposed *Letter of Directive* and the discussion about whether they should include the following language:

"Departments are strongly encouraged to limit overall requested increases to below four percent, unless-essential needs cannot be met within this guideline; any request above this threshold must be accompanied by a clear and compelling justification.."

Councilor Lamb stated that the Board of Education was going to say "Whatever" to the *Directive* and say: "...that everything they were presenting was essential services". He stated unless the Town Council does an analysis and says that the town could only afford ____%; that the Board of Education was not going to listen to the Budget *Letter of Directive*.

Mr. Mike Cherry, 5 Whippoorwill Drive, Gales Ferry, stated that a 4% increase would equate to about 2 mils. However, he stated that this was based on assumptions that he was not qualified to make, noting as an example changes to state funding, veterans tax

relief, no additional unfunded mandates, etc., He stated they would have to look at all the things that do not go into the Grand List; and all the things that supply money that was not part of the Grand List to figure this out.

Councilor Buhle stated if they do not include a number for the budget increase, that they could get budgets calling for a 7% increase. She commented on the importance to make sure they were covering all the things that Departments needed; and that they were adequately paying their employees. She stated if they were chopping things just to get to below 3% then they could lose town employees and tenured teachers because they were not paying them well, and that would lead to other problems. She noted the sentence was worded as follows:

“Departments are strongly encouraged to limit overall requested increases to below four percent, unless—essential needs cannot be met within this guideline; any request above this threshold must be accompanied by a clear and compelling justification..”

Councilor Buhle stated the first year they transition to the new budget format to provide the level of detail the Town Council was looking for that it would be labor intensive. However, she stated once the structure/budget format was set-up that each year thereafter it should not be that difficult for the Board of Education to reproduce the budget format. Therefore, she stated it was not unreasonable to set the standard and the expectation for going forward. She noted as an example that it would take one page to list the Total Number of Teachers at the Gallup Hill School, then break it out to the Number of First Grade Teachers, Number of Second Grade Teachers and so forth for each of the Schools. She noted for the Middle School and High School it would be broken out by Math Teachers, English Teachers, etc.

Mr. Jeff Eilenberger, 2 Village Drive, Ledyard, noted the Colchester Budget format, and he asked Finance Director Matthew Bonin about Ledyard’s Board of Education being able to list out the individual salary lines in the budget. Finance Director Matthew Bonin stated they would have to break the information out of the Munis Financial System and then enter it into an Excel Spreadsheet. Councilor Buhle explained that there were also some General Government Salary lines that were grouped together such as the Police Department in the public facing printout, noting that the individual salaries were available in the more detailed budget backup data.

Councilor Buhle addressed the importance for the *Ranking of Needs and Priorities*; and allowing Departments to go above and beyond by suggesting things that they would have funded. She stated by using this format that Departments would be less likely to put “wants” into their requested budget if they could still make themselves heard on a “want” by putting those items on the “*Excellence Gap List*” or on their List of what they would really like to have, noting that the Departments would have to let the Town Council make those choices. She stated the proposed language amendments to the draft *Letter of Directive* for the Fiscal Year 2026/2027 provided Department Heads the opportunity to say: (1) These were their essential needs and why; and (2) These were the things they really want, but that they understand that they cannot have them this year.

Councilor Garcia-Irizarry addressed the sharing of resources between the General Government and the Board of Education to try to save money for the town. She noted in reading through some past budgets that at one-time the General Government and Board of Education shared the Human Resources Director. She also noted as an example that the Board of Education mows some fields and the Parks & Recreation mows other fields, noting that she thought it may cost less if they had one contractor handle all of fields. Councilor Buhle noted an example of shared resources was what Public Works Director/Town Engineer Steve Masalin has done with providing

maintenance for the Town of Preston's Fleet and sharing with Preston the Street Sweeper. She stated that these types of things could be discussed during the Joint Meetings between the Finance Committees of the Town Council and the Board of Education. Mayor Allyn stated that there were opportunities they could discuss to share resources and save money, noting that Public Works also does the maintenance for the Board of Education's Fleet.

Councilor Garcia-Irizarry suggested the following language be added to the *Letter of Directive*:

"Budget submissions must identify any services provided that could be shared between other towns or shared between the Board of Education and the Town to reduce taxpayer expenses."

Mayor Allyn noted the sharing of resources that Councilor Garcia-Irizarry was discussing was addressed in the both the: (1) Committee To Transform The Budget Process- Final Report - October 3, 2016; and (2) Committee to Review Budget Process- Final Report- October 31, 2023. He stated that for the Finance Committee's January 7, 2026 meeting he would provide what the General Government has implemented; and what was identified for the Board of Education, that could be done.

Councilor Garcia-Irizarry stated that she appreciated the Annual Budget Process because the Finance Committee had the opportunity to meet with Departments and to tailor their budgets to their needs.

Councilor Buhle stated that she would like to vote on each of the language amendments separately. She called for a Vote on the proposed language amendments as noted below:

- ❖ MOTION to amend the Letter Budget of Directive for Fiscal Year 2026/2027 as follows:
 - Second Paragraph:
~~It is the Town Council's intention to limit the mil rate increase to _____ if possible. With the implementation of the 2025 revaluation, it is the Town Council's intention to reduce the mill rate substantially, so residents experience the full benefit of updated assessments while continuing to receive high-quality, efficient services.~~

Moved by Councilor Buhle, seconded by Councilor Garcia-Irizarry
Discussion: (See above).

VOTE: 2- 0 Approved and so declared

- ❖ MOTION to amend the Letter Budget of Directive for Fiscal Year 2026/2027 as follows:

- Fifth Paragraph:

~~In working to provide a responsible and reasonable budget the Town Council encourages you to look for reductions where possible in areas such as contractual expenses through renegotiation, and corresponding decreases in operating budgets where contractual increases exist. Also, the Town Council asks that increases in specific line items and new expenditures be explained/justified; and be offset with corresponding reductions in other line items. An increase in revenue for any services provided should also be considered.~~

For this year's budget submissions, the Town Council is requesting a clear presentation of departmental needs and priorities. Each department should include a narrative ranking its top ten budget priorities, with an explanation of the operational significance of each item. Submissions should also describe the department's "excellence gap," identifying what level of funding would allow the department to operate at an excellent standard, compared with the amount actually being requested, and explaining the practical differences between the two. Departments are strongly encouraged to limit overall requested increases to below three percent unless essential needs cannot be met within this guideline; any request above this threshold must be accompanied by a clear and compelling justification. Increases in line items or new expenditures should be explained fully and, when possible, offset by reductions in other areas. Funding opportunities through increased revenue for services should also be considered. Budget submissions must identify the number of staff supported by each grouped salary line; Board of Education budget must separate group salary lines by school and delineate supplies, services, and utilities by school where possible.

Moved by Councilor Buhle, seconded by Councilor Garcia-Irizarry

Discussion: The Finance Committee agreed to change the percentage to **three percent** as a "Friendly Amendment" (see discussions above).

VOTE: 2- 0 Approved and so declared

- ❖ MOTION to amend the Letter Budget of Directive for Fiscal Year 2026/2027 to add the following paragraph:

"Budget submissions must identify any services provided that could be shared between other towns or shared between the Board of Education and the Town to reduce taxpayer expenses."

Moved by Councilor Buhle, seconded by Councilor Garcia-Irizarry
Discussion: (see discussions above).

VOTE: 2- 0 Approved and so declared

Councilor Buhle called for a Vote the Main Motion as amended this evening, noting

the motion as follows:

- ❖ MOTION to approve a Budget Letter of Directive to the Mayor and Board of Education for the preparation of the Fiscal Year 2026/2027 Budget as presented in the draft dated ~~November 24, 2025~~ **December 9, 2025** (with the three amendments made at tonight's meeting 12/9/2025 - see above).
Moved by Councilor Garcia-Irizarry, seconded by Councilor Buhle
Discussion: (See above).

Councilor Garcia-Irizarry noted Mr. Cherry's comments earlier this evening during "*III Residents And Property Owners Comments*" that the Board of Education disregarded the last year's (fy 25/26) *Letter of Directive*. Therefore, she addressed the importance for the Town Council to make it clear to the Board of Education that they expect the Budget Format delineated in the *Letter of Directive* to be followed; otherwise they would be sending the budget back to the Board of Education to put it the requested format. She stated as the previous Board of Education Liaison that she attended their meetings and that the Board of Education viewed the *Letter of Directive* as a Bureaucratic Step; and they did not have to pay much attention to the Letter; and that they could continue to do business as usual. She stated that she wanted the Board of Education to be forewarned that this budget year was not going to be "*Business as Usual*".

Councilor Buhle stated her hope was that the Board of Education Chairman would read the *Letter of Directive* and would follow the directed budget format. She stated once the Town Council received the Board of Education's Fiscal Year 2026/2027 Budget that they would need to enforce the format.

VOTE: 2- 0 Approved and so declared

RESULT: RECOMMENDED FOR APPROVAL

MOVER: Jessica Buhle

SECONDER: Carmen Garcia-Irizarry

AYE: 2 Buhle and Garcia-Irizarry

EXCUSED: 1 Ryan

IV ADJOURNMENT

Councilor Buhle moved the meeting be adjourned, seconded by Councilor Garcia-Irizarry

VOTE: 2 - 0 Approved and so declared, the meeting was adjourned at 5:58 p.m.

Respectfully submitted,

Jessica Buhle.

Committee Chairman

Committee

Finance

DISCLAIMER: Although we try to be timely and accurate these are not official records of the Town.