



# TOWN OF LEDYARD CONNECTICUT

741 Colonel Ledyard Highway  
Ledyard, Connecticut 06339-1551  
(860) 464-3203  
council@ledyardct.org

## Town Council ~ AGENDA ~

Chairman Gary St. Vil

Public Hearing - Fiscal Year 2026/2027 Budget - Hybrid  
Format

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Tuesday, April 21, 2026

7:00 PM

Town Hall Council Chambers

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**In-Person: Council Chambers Town Hall Annex**

**Remote: Information noted below:**

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

**<https://ledyardct.zoom.us/j/85147626223?pwd=HeFQruBjX6VoXsUXdaTtpwbO3gQKXJ.1>  
or by audio only telephone +1 646 558 8656; Meeting ID: 851 4762 6223; Passcode: 083327**

- I. CALL TO ORDER
- II. PLEDGE OF ALLEGIANCE
- III. ROLL CALL
- IV. CALL OF THE PUBLIC HEARING

FISCAL YEAR 2026/2027 BUDGET  
NOTICE OF PUBLIC HEARING  
TUESDAY, APRIL 21, 2026 @ 7:00 P.M.

**Attachments:** [PUB HEAR LEGAL NOTICE -2026-04-21](#)  
[BUDGET PROCESS-CHARTER for 2025-2026-](#)  
[BUDGET-2026-04](#)  
[2025-05-BUDGET CALENDAR](#)  
[2025-06-BUDGET -CALENDAR](#)

- V. PRESENTATIONS

Fiscal Year 2026/2027 Budget Presentations:  
\* General Government:  
\* Board of Education.

- Attachments:** [FY27 Public Hearing Budget Book](#)  
[BOE FY 2026-2027-BUDGET-2026-02-10](#)  
[BOE-TC Capital Plan Presentation2026-02-11](#)  
[Mayor Proposed Budget FY 26-27 AS SUBMITTED 3-2-26](#)  
[BUDGET PROCESS-CHARTER for 2026-2027](#)  
[Education Cost Sharing\( ECS \) Formula-Town Council](#)  
[Ltr-2026-03-17](#)  
[Raised Bill 5407- Support- Veterans Tax Exemption PA 24-45-Town Council & Mayor Ltr-2026-03-17](#)  
[Request to add additional line in Mayors Department FY27](#)  
[Library Current Consortium Discounts-2026-03-12](#)  
[LION Preliminary Fees FY2026 2027-2026-03-12](#)  
[Ryan-Budget Work Session 2026-03-19 Comments-email-2026-03-19](#)  
[Garcia-Irizarry-Budget Fiscal Year 2026-2027](#)  
[Comments-email-2026-03-31](#)  
[Ryan Submitted Remarks for Sp Finance Meeting -2026-04-08](#)

- VI. RESIDENT & PROPERTY OWNERS (COMMENTS LIMITED TO THREE (3) MINUTES
- VII. ADJOURNMENT

**DISCLAIMER:**

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

The Town Council's Official Agenda and final Minutes will be on file in the Town Clerk's Office.



# TOWN OF LEDYARD

741 Colonel Ledyard  
Highway  
Ledyard, CT 06339-1511

**File #:** 26-0350

**Agenda Date:** 4/21/2026

**Agenda #:**

## PROCEDURE TOWN CHARTER

**Subject:**

**FISCAL YEAR 2026/2027 BUDGET  
NOTICE OF PUBLIC HEARING  
TUESDAY, APRIL 21, 2026 @ 7:00 P.M.**

**Background:**

In accordance with Chapter VII; Section 5 of the Town Charter:

The Town Council shall have the power to revise any of the proposed budget items. After formation of a preliminary budget, the Town Council shall provide sufficient copies of said budget for general distribution in the office of the Town Clerk, **and shall conduct one or more public hearings on or before the last Monday of April.** The Town Council shall then prepare a budget for recommendation to the annual Town Meeting and shall file said budget with the Town Clerk no later than the first Monday of May.

### TOWN OF LEDYARD- NOTICE OF PUBLIC HEARING

The Ledyard Town Council will conduct a Public Hearing at 7:00 p.m. on Tuesday, April 21, 2026 to receive comments & recommendations regarding a Proposed Fiscal Year 2026/2027 Budget. This Public Hearing will be

Hybrid Format. Attend In-Person at: **Council Chambers, Town Hall Annex Building; 741 Colonel Ledyard Highway, Ledyard, Connecticut.** Join Via Zoom Video Conference at:

<https://ledyardct.zoom.us/j/85147626223?pwd=HeFQruBjX6VoXsUXdaTtpwbO3gQKXJ.1>

or by audio only telephone +1 646 558 8656; Meeting ID: 851 4762 6223; Passcode: 083327. Written

communications may be submitted to [towncouncil@ledyardct.org](mailto:towncouncil@ledyardct.org) <mailto:towncouncil@ledyardct.org>.

Copies of the proposed Budget will be available on April 20, 2026 in the Town Clerks' Office; and on the town's website at: <https://www.ledyardct.org/proposed-annual-budget>; and

<https://www.ledyardct.org/Proposed-BOE-Budget>. For the Ledyard Town Council s/s Gary St. Vil, Chairman

**Please Publish on: Saturday, April 11, 2026**

**Department Comment/Recommendation:**

(type text here)



Sunday	Monday	Sunday	Wednesday	Thursday	Friday	Saturday
<h1>April 2026</h1>						
			<p style="text-align: center;">1</p> <p style="text-align: center;">FINANCE 5:00 CC (Recommend FY 26/27 Budget to Town Council)</p>	2	3	4
5	<p style="text-align: center;">6</p> <p style="text-align: center;">LUPPW 6:00 CC</p>	7	<p style="text-align: center;">8</p> <p style="text-align: center;">ADMIN 5:30 CC TOWN COUNCIL 7:00 CC <b>APPROVE BUDGET FOR PUBLIC HEARING</b></p>	9	10	11
12	13	14	<p style="text-align: center;">15</p> <p style="text-align: center;">FINANCE 5:00 CC COMM REL 6:30 CC</p>	16	17	18
	SCHOOL VACATION	SCHOOL VACATION	SCHOOL VACATION	SCHOOL VACATION	SCHOOL VACATION	
19	20	<p style="text-align: center;">21</p> <p style="text-align: center;"><b>PUBLIC HEARING</b> Fiscal Year 2026/2027 Budget</p>	<p style="text-align: center;">22</p> <p style="text-align: center;">TOWN COUNCIL 7:00 CC (Finalize Budget for Annual Town Meeting)</p>	23	24	25
26	27	28	29	30		



# TOWN OF LEDYARD

741 Colonel Ledyard  
Highway  
Ledyard, CT 06339-1511

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**File #:** 26-0353

**Agenda Date:** 4/21/2026

**Agenda #:**

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## FINANCIAL BUSINESS REQUEST (FBR)

### **Motion/Request:**

Fiscal Year 2026/2027 Budget Presentations:

- General Government:
- Board of Education.

### **Background:**

The Annual Town Meeting regarding the Fiscal Year 2026/2027 will be held on

- **Monday, May 18, 2026 @ 7:00 p.m.**
- **VOTE on the Voting Machines- Tuesday, May 19, 2026 6:00 a.m. - 8:00 p.m.**

### **Department Comment/Recommendation:**

(type text here)

### **Finance Director Comment/Recommendation:**

(type text here)

### **Mayor Comment/Recommendation:**

(type text here)

**LEDYARD**  
**Town Council**  
**Public Hearing**



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Proposed Budget  
Fiscal Year 2026-2027

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***TUESDAY, APRIL 21, 2026***

7:00 p.m.

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***Council Chambers***

741 Colonel Ledyard Highway  
Ledyard, CT 06339

***Referendum Vote***

***TUESDAY, MAY 19, 2026***

## Budget Process

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

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

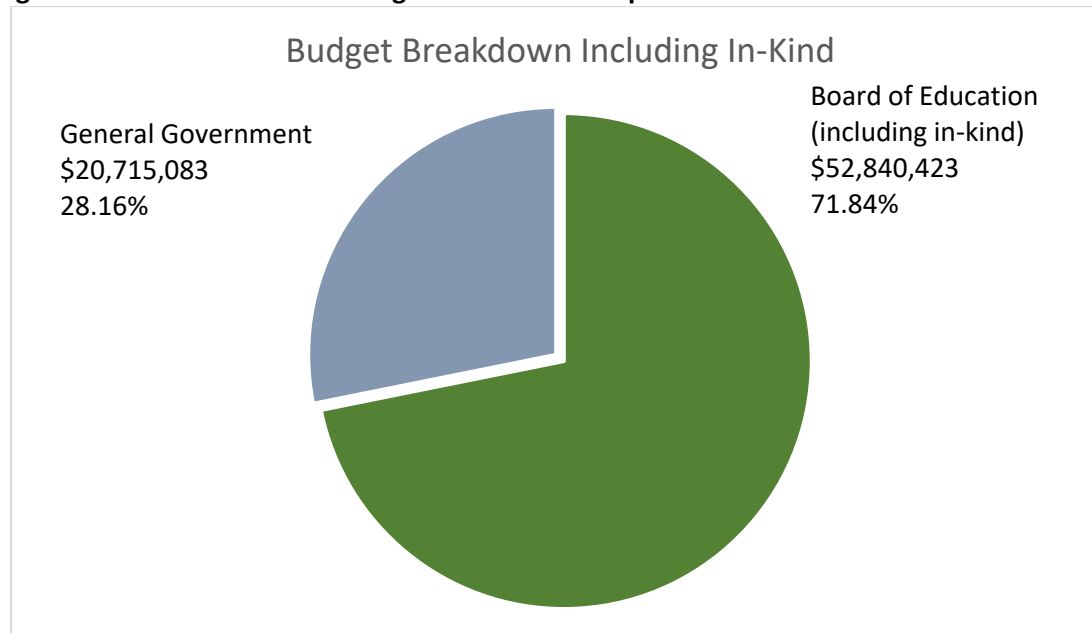
The budget contains the best revenue and expenditure data that is available at the time of budget development. Since 1971, Ledyard voters have the opportunity to vote on their budget.

## Budget Pressures

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The Budget compiles revenues from tax levy, State funding and grants as well as expenditures by Department, including borrowed monies for Capital projects and finally the Capital Improvement Plan, which identifies needs based on studies, estimates and consultant input. The greater the governmental “footprint”, the greater the need for present and future capital outlays (more buildings, more equipment equals greater short-term and long-term costs).

**Budget Breakdown after accounting for BoE in-kind expenses in the General Government Budget:**



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

Description	Gross Expense	BOE Share %	Total BOE Amount
Director of Finance	\$ 136,990	20.00%	\$ 27,398
Assistant Finance Director	75,755	20.00%	15,151
Treasurer	20,138	20.00%	4,028
School Nurses Salary	342,080	100.00%	342,080
School Nurses Aides	84,895	100.00%	84,895
School Nurse - Admin Wages	50,801	100.00%	50,801
School Nurse - Other Wages	23,100	100.00%	23,100
School Nurses Operating	300	100.00%	300
School Nurses - Training	1,200	100.00%	1,200
Defined Contribution Employer Contr School Nurses	18,680	100.00%	18,680
Employer Contr to Health Ins--School Nurses	99,704	100.00%	99,704
In-lieu of healthcare payment for school nurses	9,000	100.00%	9,000
Employer Contr Health Ins--BOE	6,651,000	100.00%	6,651,000
Retiree Health - BOE	500,000	100.00%	500,000
Workers' Compensation, BOE	313,200	100.00%	313,200
Social Security for in-kind salaries	547,453	7.65%	41,880
Property Insurance, BOE	90,150	100.00%	90,150
School Leaders Liability Insurance	16,200	100.00%	16,200
General Liability	174,000	50.00%	87,000
Public Officials Liability	44,000	50.00%	22,000
Cyber Coverage	35,100	50.00%	17,550
Defined Contribution Employer Contr BOE Employees	55,000	100.00%	55,000
Financial Software	70,000	50.00%	35,000
Debt P&I on School Buildings	2,171,271	100.00%	2,171,271
Capital	306,500	100.00%	306,500
<b>Total In-Kind Education Expenses included in the General Government Budget</b>			<b>\$ 10,983,088</b>

## Budget Highlights

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Board of Education Expenditures as proposed increased by 3.45%, or \$1,395,093 (0.75 mills)

General Government Operating Expenditures as proposed (less Healthcare) increased by 2.28%, or \$460,233 (0.25 mills)

Overall Healthcare costs increased by 9.49%, or \$811,210 (0.44 mills)

The proposed contribution to fund town-wide capital increased by 43.53% or \$512,708 (0.28 mills).

Total expenditures as proposed are \$73,555,506 or a combined 4.52% increase.

	Revised		Proposed		Increase (Decrease)		
	Budget FY 26		Budget FY 27		Dollars	Percentage	
General Government	\$	14,745,171	\$	15,787,534	\$	1,042,363	7.07%
Public Safety		4,948,901		5,146,010		197,109	3.98%
Public Works		3,371,286		3,516,761		145,475	4.32%
Health & Welfare		512,490		550,188		37,698	7.36%
Library		641,958		652,651		10,693	1.67%
Parks & Recreation		668,985		690,299		21,314	3.19%
Education		40,462,242		41,857,335		1,395,093	3.45%
Debt Service		3,847,450		3,664,241		(183,209)	(4.76%)
Capital		1,177,779		1,690,487		512,708	43.53%
	\$	70,376,262	\$	73,555,506	\$	3,179,244	4.52%

# Funding of the Budget

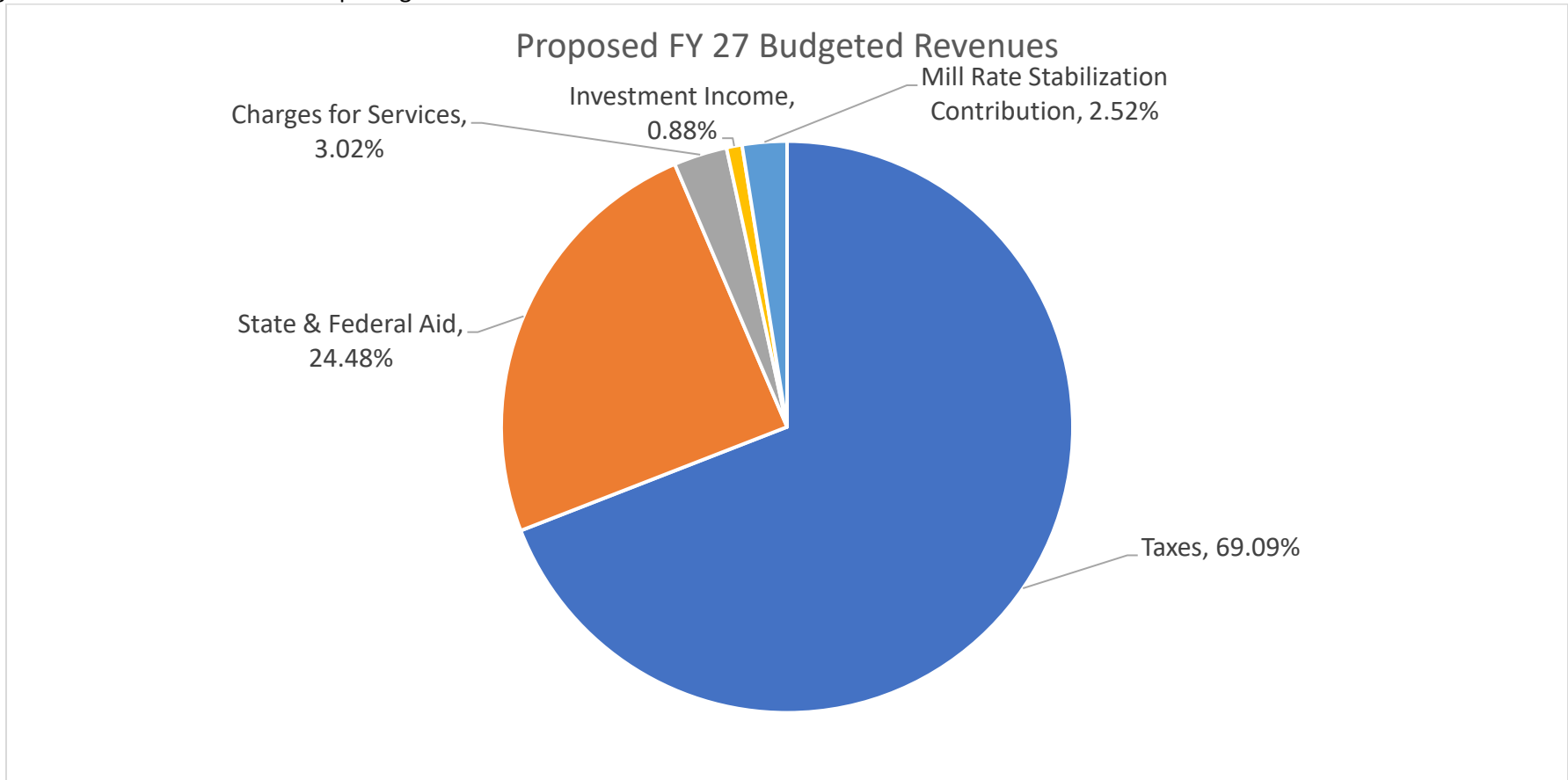
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The State of CT model is a regressive, tax heavy funding model. Property and Motor Vehicle Tax is the largest source of revenue to support municipal functions.

Our second largest revenue source is Federal and State Aid (primarily for education).

FY27 is the second year of the State biennial budget. The State budget is in negotiations now but early indications point to another year of level funding, which translates as a reduction in funding, due to inflationary pressures and increased costs for fuels, insurance, wages and electricity.

Investment income from Reserve Accounts continues generating positive income due to the current interest rate environment. This of course is subject to change. Interest funds are used to help mitigate cost increases.



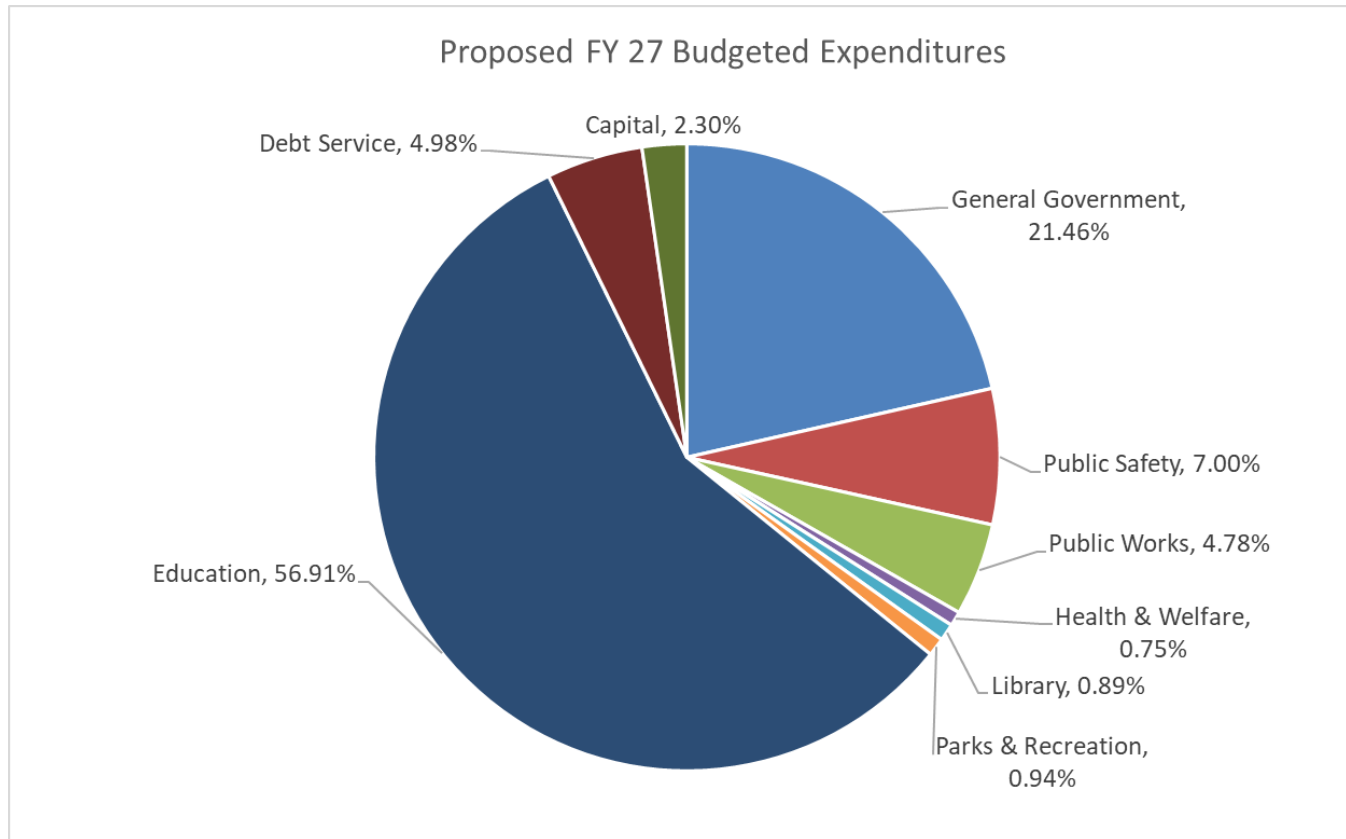
## Fund Balance

Over time, Ledyard has maintained a lean Fund Balance (aka “Rainy Day Fund”). Fund Balance currently sits at 7.43% of our total annual projected operating expenses. We do not utilize Fund Balance in this budget and have a May 23, 2018, policy that calls for an increase in Fund Balance to 10% by FY37. Fund Balance is a key determinant in long-term borrowing (Capital projects like schools, roofs, police dept.)

## Expenditure Summary- General Government

Proposed General Government spending (excluding Healthcare costs and capital) is projected to increase by \$460,233 to \$20,652,684 - a 2.28% increase. “In-Kind” expenses, which are expenses under the Gen. Gov budget but for school purposes is \$10,983,088. In-Kind includes BoE Healthcare, school nurses/aides, workers comp and insurance and Principal and Interest on school projects.

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



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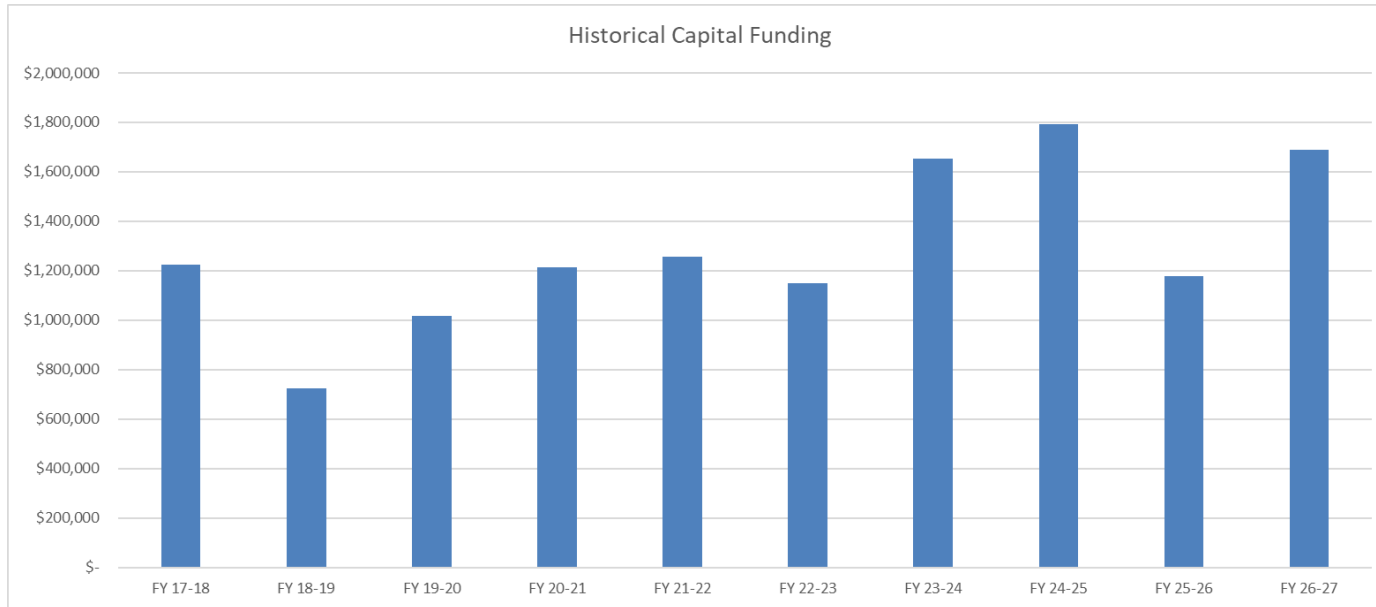
## Top Departments by Expense (excluding fringe)

- Police /ACO/ Dispatch: \$4,135,251 (2.2 mills)
- Public Works (including trash contract): \$ 3,516,761 (1.89 mills)
- Fire/Ambulance Services: \$ 1,010,759 (0.54 mills)
- Libraries: \$652,651 (0.35 mills)
- Parks and Rec / Sr. Center: \$ 690,299 (0.37 mills)

## Capital Improvement Plan

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The FY26 Capital Improvement Plan (CIP) funds at \$1,690,487 of the tax levy- 2<sup>nd</sup> highest in last 9 years.



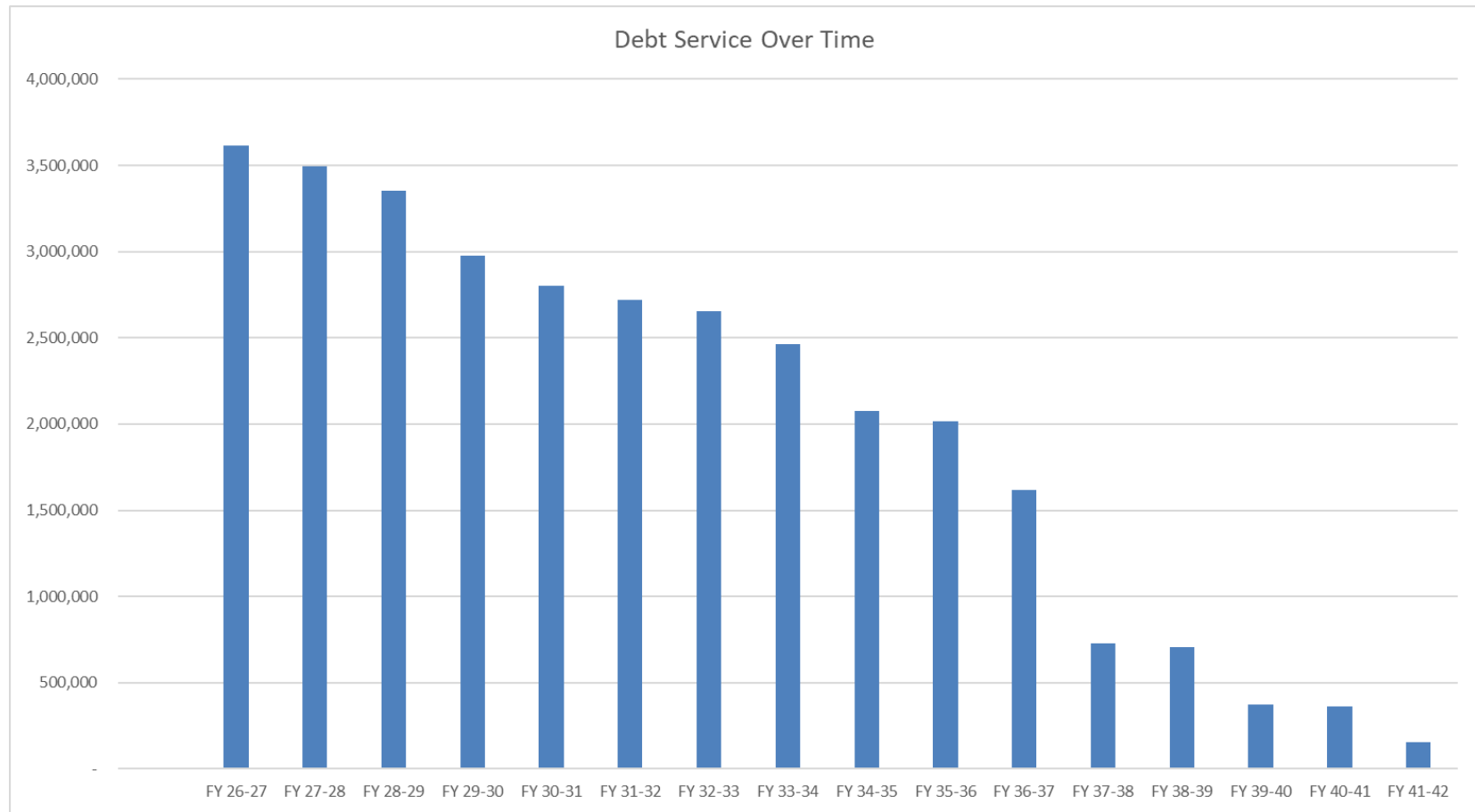
### Key CIP Funding includes the following:

- LMS Cafeteria expansion: \$600,000
- Fire apparatus replacement program \$384,305
- Road Maintenance (not major resurfacing): \$197,141
- Public Works Lg. trucks \$190,000
- JWL Classroom upgrades \$140,000
- BoE district wide HVAC maintenance: \$140,000
- Gen Gov. Bldg. reserve fund: \$100,000

## Debt Service

Debt Service repays borrowed funds (debt issued). current outstanding debt includes Ledyard Middle School, Gallup Hill School, Ledyard Police Station and Clean Water Funds for water main extensions.

Total Debt Service requires \$3,664,241 which represents a decrease of (\$183,209) from FY26. It is noted that \$816,322 of the aforementioned total is interest expense, or 0.44 mills in the FY27 budget.



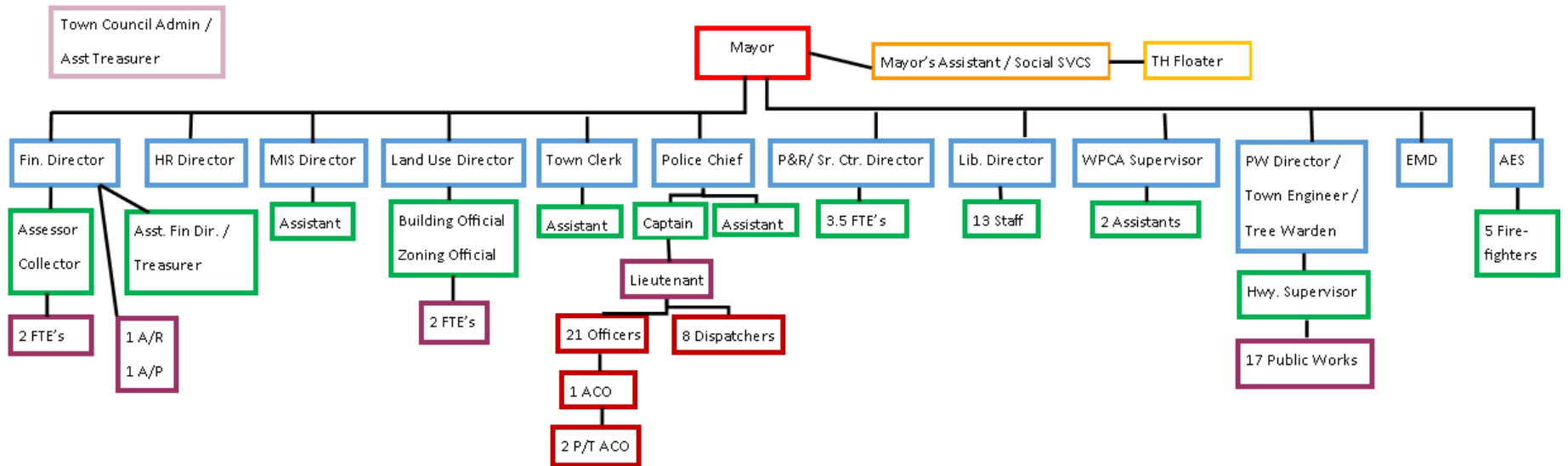
# The Value of a Mil of Taxes

One Mil of taxes = \$1,854,535

To increase or decrease the mil rate by **one tenth of a mil** (0.10) requires *EITHER* new revenue of \$185,436 *OR* reduced spending of \$185,436

To a taxpayer with an assessed value of \$200,000, 1/10<sup>th</sup> of a mil of taxes equates to \$20 annually or \$1.67 per month.

Town of Ledyard  
General Government Organizational Chart





TOWN OF LEDYARD  
FISCAL YEAR 2027 TOWN COUNCIL PROPOSED BUDGET  
EXPENDITURE DETAIL

DEPARTMENT	ACCOUNT #	ACCOUNT DESCRIPTION	FY 2023	FY 2024	FY 2025	FY 2026				FY 2027					
			ACTUAL	ACTUAL	ACTUAL	ADOPTED	REVISED	YTD-1/31/26	% OF REVISED	DEPT PROPOSED	Diff vs FY26 Revised	MAYOR PROPOSED	Diff vs FY26 Revised	COUNCIL PROPOSED	Diff vs FY26 REVISED
<b>EMPLOYEE EXPENSES</b>															
10110253	52000	HEALTH CARE GEN GOV	943,154	890,261	922,439	1,122,900	1,122,900	643,259		1,423,100	300,200	1,405,500	282,600	1,396,000	273,100
10110253	52100	HEALTH CARE BOE	4,920,692	5,700,111	5,403,215	6,069,790	6,069,790	3,196,516		6,781,400	711,610	6,696,500	626,710	6,651,000	581,210
10110253	52101	HEALTHCARE WAIVERS	225,531	223,743	237,710	275,000	275,000	122,440		275,000	-	275,000	-	275,000	-
10110253	52102	BENEFITS CONSULTANT	2,500	-	-	-	-	-		-	-	-	-	-	-
10110253	52105	HEALTHCARE-FIREFIGHTERS	85,217	102,576	124,449	133,100	133,100	61,914		106,000	(27,100)	106,000	(27,100)	106,000	(27,100)
10110253	52106	BDE RETIREE HEALTHCARE	488,934	41,905	470,868	525,000	525,000	4,300		525,000	-	525,000	-	500,000	(25,000)
10110253	52201	HEALTH CARE TEAMSTERS	360,894	347,190	427,740	418,000	418,000	204,385		427,000	9,000	427,000	9,000	427,000	9,000
10110253	52203	MISC EMPLOYEE EXPENSES	4,616	3,523	3,762	7,000	7,000	1,385		7,000	-	7,000	-	7,000	-
10110253	52204	PRE-EMPLOYMENT TESTING	3,919	3,796	5,696	5,000	5,000	1,371		5,500	500	5,500	500	5,500	500
10110253	52205	CONTRACTUAL ALLOWANCES	35,891	53,801	43,323	65,000	65,000	30,970		65,000	-	65,000	-	65,000	-
10110253	52206	RETIREMENT CASHOUT	62,741	76,660	95,115	75,000	75,000	34,475		75,000	-	75,000	-	75,000	-
10110253	52207	PAYROLL EXPENSES	11,334	11,008	11,558	12,000	12,000	6,907		12,000	-	12,000	-	12,000	-
10110253	52300	RETIREMENT	1,163,197	950,000	850,000	740,000	740,000	-		750,000	10,000	750,000	10,000	750,000	10,000
10110253	52310	DEFINED CONTR PLAN	363,253	488,339	578,058	615,000	615,000	375,500		630,000	15,000	630,000	15,000	630,000	15,000
10110253	52400	SALARY BENEFIT ADJUSTMENT	103,792	63,994	20,367	50,000	25,659	587		110,000	84,341	110,000	84,341	110,000	84,341
10110253	52500	SOCIAL SECURITY	630,590	626,116	646,957	680,000	680,000	431,260		660,000	(20,000)	680,000	-	680,000	-
10110253	52600	UNEMPLOYMENT COMP	2,829	9,265	12,956	10,000	10,000	973		5,000	(5,000)	5,000	(5,000)	5,000	(5,000)
10110253	52900	WORKER'S COMP GEN GOV	101,085	99,428	99,423	104,400	104,400	74,565		104,400	-	104,400	-	104,400	-
10110253	52910	WORKERS COMP BOE	303,254	298,282	298,271	313,183	313,183	223,694		313,200	17	313,200	17	313,200	17
10110253	52915	LIFE/LTD/AD&D INSURANCE	13,089	13,391	22,209	22,800	22,800	14,639		23,000	200	23,000	200	23,000	200
			<b>9,826,512</b>	<b>10,003,389</b>	<b>10,274,116</b>	<b>11,243,173</b>	<b>11,218,832</b>	<b>5,429,011</b>	<b>48.39%</b>	<b>12,297,600</b>	<b>1,078,768</b>	<b>12,215,100</b>	<b>996,268</b>	<b>12,135,100</b>	<b>916,268</b>
<b>REGISTRARS</b>															
10110301	51700	ADMINISTRATIVE WAGES	39,191	45,210	48,000	53,820	53,820	43,818		56,160	2,340	55,435	1,615	55,435	1,615
10110301	56100	OPERATING EXPENSES	1,039	-	48,000	53,820	53,820	43,818	<b>81.42%</b>	56,160	2,340	55,435	1,615	55,435	1,615
			<b>40,230</b>	<b>45,210</b>	<b>48,000</b>	<b>53,820</b>	<b>53,820</b>	<b>43,818</b>							
<b>ELECTIONS</b>															
10110303	51710	OTHER WAGES	-	11,862	34,487	36,042	36,042	20,002		56,363	20,321	56,363	20,321	56,363	20,321
10110303	51720	STIPENDS	12,615	-	-	-	-	-		-	-	-	-	-	-
10110303	53645	TRAINING	-	2,452	3,550	3,620	3,620	170		-	4,900	8,520	4,900	8,520	4,900
10110303	54310	EQUIPMENT MAINTENANCE	2,250	2,250	1,236	3,800	3,800	1,800		4,000	200	4,000	200	4,000	200
10110303	55300	COMMUNICATIONS	-	1,579	60	1,600	1,600	-		1,600	-	1,600	-	1,600	-
10110303	56900	OTHER SUPPLIES	12,057	18,710	14,440	17,750	17,750	1,369		20,250	2,500	20,250	2,500	20,250	2,500
10110303	58300	EMPLOYEE REIMBURSEMENT	-	152	193	250	250	-		250	-	250	-	250	-
			<b>26,922</b>	<b>37,005</b>	<b>53,966</b>	<b>63,062</b>	<b>63,062</b>	<b>23,341</b>	<b>37.01%</b>	<b>90,983</b>	<b>27,921</b>	<b>90,983</b>	<b>27,921</b>	<b>90,983</b>	<b>27,921</b>
<b>TOWN CLERK</b>															
10110311	51600	DEPARTMENT HEAD WAGES	63,869	65,680	67,558	77,400	77,400	44,654		79,722	2,322	79,722	2,322	79,722	2,322
10110311	51615	ASSISTANT WAGES	46,913	50,013	54,996	55,320	55,320	31,968		55,328	8	55,328	8	55,328	8
10110311	53600	ACCOUNTING SERVICES/AUDIT	4,000	4,000	4,000	4,000	4,000	1,000		4,000	-	4,000	-	4,000	-
10110311	56100	OPERATING EXPENSES	29,039	27,402	27,161	30,100	30,100	2,417		31,040	940	31,040	940	31,040	940
10110311	56135	RECORDINGS/LICENSING SUPPLIES	8,550	4,198	4,426	5,475	5,475	920		5,475	-	5,475	-	5,475	-
10110311	58110	TRAINING/MTGS/DUES/SUBSCRIP	1,328	1,202	1,545	1,350	1,350	800	<b>47.08%</b>	1,350	-	1,350	-	1,350	-
			<b>153,699</b>	<b>152,495</b>	<b>159,186</b>	<b>173,645</b>	<b>173,645</b>	<b>81,759</b>		<b>176,915</b>	<b>3,270</b>	<b>176,915</b>	<b>3,270</b>	<b>176,915</b>	<b>3,270</b>
<b>FINANCE</b>															
10112101	51600	DEPARTMENT HEAD WAGES	106,021	108,817	111,939	133,000	133,000	76,731		136,990	3,990	136,990	3,990	136,990	3,990
10112101	51603	ASST FINANCE DIR	67,958	69,784	71,784	73,548	73,548	42,432		75,755	2,207	75,755	2,207	75,755	2,207
10112101	51615	ASSISTANT WAGES	87,876	86,115	98,839	100,902	100,902	56,494		98,900	(2,002)	98,900	(2,002)	98,900	(2,002)
10112101	56100	OPERATING EXPENSES	2,457	1,526	1,645	2,650	2,650	1,025		2,650	-	2,650	-	2,650	-
10112101	56200	HEATING OIL/PROPANE	71,010	47,957	56,631	68,000	68,000	24,702		65,000	(3,000)	65,000	(3,000)	65,000	(3,000)
10112101	56220	ELECTRICITY	138,998	138,519	162,780	180,000	180,000	74,015		175,000	(5,000)	175,000	(5,000)	175,000	(5,000)
10112101	58110	TRAINING/MTGS/DUES/SUBSCRIP	1,319	1,837	2,029	3,000	3,000	40		2,500	(500)	2,500	(500)	2,500	(500)
			<b>475,639</b>	<b>454,555</b>	<b>505,647</b>	<b>561,100</b>	<b>561,100</b>	<b>275,439</b>	<b>49.09%</b>	<b>556,795</b>	<b>(4,305)</b>	<b>556,795</b>	<b>(4,305)</b>	<b>556,795</b>	<b>(4,305)</b>
<b>ASSESSOR</b>															
10112111	51610	SUPERVISORS	111,071	108,429	85,522	85,522	87,651	50,664		89,843	2,192	89,843	2,192	89,843	2,192
10112111	51615	ASSISTANT WAGES	41,447	44,201	43,045	47,612	47,612	26,118		46,665	(947)	46,665	(947)	46,665	(947)
10112111	51710	OTHER WAGES	-	-	25,000	25,000	25,000	12,500		25,000	-	25,000	-	25,000	-
10112111	53610	LEGAL SERVICES (NEW)	-	-	-	-	-	-		1,000	1,000	1,000	1,000	1,000	-
10112111	53700	CONTRACT MAINTENANCE/LEASES	14,461	16,246	9,916	21,000	21,000	19,508		21,000	-	21,000	-	21,000	-
10112111	56100	OPERATING EXPENSES	1,070	1,068	1,391	3,000	3,000	1,401		3,000	-	3,000	-	3,000	-
10112111	58110	TRAINING/MTGS/DUES/SUBSCRIP	1,344	2,269	2,769	2,700	2,700	560		3,000	300	3,000	300	3,000	300
			<b>169,393</b>	<b>173,218</b>	<b>167,143</b>	<b>184,834</b>	<b>186,963</b>	<b>110,751</b>	<b>59.24%</b>	<b>189,508</b>	<b>2,545</b>	<b>189,508</b>	<b>2,545</b>	<b>189,508</b>	<b>2,545</b>
<b>TAX COLLECTOR</b>															
10112131	51300	SEASONAL HELP	3,304	7,398	6,700	6,400	6,400	5,260		6,400	-	6,400	-	6,400	-
10112131	51610	SUPERVISORS	67,541	69,269	71,017	72,801	72,801	41,789		74,620	1,819	74,620	1,819	74,620	1,819
10112131	51615	ASSISTANT WAGES	42,366	45,369	46,804	51,452	51,452	29,684		51,452	-	51,452	-	51,452	-
10112131	53610	LEGAL SERVICES (NEW)	-	-	179	500	500	-		500	-	500	-	500	-
10112131	53700	CONTRACT MAINTENANCE/LEASES	2,105	2,650	2,650	2,800	2,800	1,200		2,800	-	2,800	-	2,800	-
10112131	54421	TAX REFUNDS	104,439	151,811	119,591	-	-	39,435		-	-	-	-	-	-
10112131	56100	OPERATING EXPENSES	23,029	22,416	24,184	24,800	24,800	7,342		24,800	-	24,800	-	24,800	-
10112131	58110	TRAINING/MTGS/DUES/SUBSCRIP	1,733	1,561											

TOWN OF LEDYARD  
FISCAL YEAR 2027 TOWN COUNCIL PROPOSED BUDGET  
EXPENDITURE DETAIL

DEPARTMENT	ACCOUNT #	ACCOUNT DESCRIPTION	FY 2023	FY 2024	FY 2025	FY 2026				FY 2027								
			ACTUAL	ACTUAL	ACTUAL	ADOPTED	REVISED	YTD-1/31/26	% OF REVISED	DEPT PROPOSED	Diff vs FY26 Revised	MAYOR PROPOSED	Diff vs FY26 Revised	COUNCIL PROPOSED	Diff vs FY26 REVISED			
MIS																		
	10112151	51130 OVERTIME	-	-	-	1,250	1,250	798		1,250	-	1,250	-	1,250	-	1,250	-	
	10112151	51610 SUPERVISORS	80,604	79,020	84,212	91,604	95,764	53,801		98,156	2,392	98,156	2,392	98,156	2,392	98,156	2,392	
	10112151	51700 ADMINISTRATIVE WAGES	39,674	46,661	49,987	57,658	57,658	32,789		57,658	-	57,658	-	57,658	-	57,658	-	
	10112151	53655 MEETING MANAGEMENT SYSTEM	15,952	23,263	24,912	20,910	20,910			23,001	2,091	23,001	2,091	23,001	2,091	23,001	2,091	
	10112151	53657 WEBSITE UPGRADE/SUPPORT	6,853	8,332	9,455	9,970	9,970	9,968		10,297	327	10,297	327	10,297	327	10,297	327	
	10112151	53690 SOFTWARE SUPPORT & MAINT	113,622	100,775	88,124	90,111	90,111	90,065		92,134	2,023	92,134	2,023	92,134	2,023	92,134	2,023	
	10112151	53695 FINANCIAL SOFTWARE HOSTING	22,000	21,000	22,000	23,153	23,153			23,732	579	23,732	579	23,732	579	23,732	579	
	10112151	53696 LAND USE SOFTWARE LICENSING	10,500	11,532	39,157	26,700	26,700	24,000		24,000	(2,700)	24,000	(2,700)	24,000	(2,700)	24,000	(2,700)	
	10112151	54200 REPAIRS & MAINTENANCE	4,842	6,355	16,057	16,920	16,920	6,759		17,346	426	17,346	426	17,346	426	17,346	426	
	10112151	55330 TELEPHONE & FAX SERVICE	12,734	12,827	11,775	10,968	10,968	4,453		11,275	307	11,275	307	11,275	307	11,275	307	
	10112151	55340 INTERNET SERVICE	7,500	8,832	9,000	9,000	9,000	2,711		9,000	-	9,000	-	9,000	-	9,000	-	
	10112151	56900 OTHER SUPPLIES	6,215	6,239	5,992	6,000	6,000	5,991		6,000	-	6,000	-	6,000	-	6,000	-	
	10112151	57400 COMPUTER EQUIPMENT	3,965	11,275	-	-	-	-		-	-	-	-	-	-	-	-	-
	10112151	57410 COMPUTER SOFTWARE	10,065	14,027	32,266	31,204	31,204	29,353		53,556	22,352	53,556	22,352	53,556	22,352	53,556	22,352	
	10112151	58110 TRAINING/MTGS/DUES/SUBSCRIP	976	835	1,009	1,010	1,010			910	(100)	910	(100)	910	(100)	910	(100)	
			<b>335,502</b>	<b>350,973</b>	<b>393,992</b>	<b>396,458</b>	<b>400,618</b>	<b>283,841</b>	<b>70.85%</b>	<b>428,315</b>	<b>27,697</b>	<b>428,315</b>	<b>27,697</b>	<b>428,315</b>	<b>27,697</b>	<b>428,315</b>	<b>27,697</b>	
LAND USE																		
	10114301	51130 OVERTIME	-	-	-	5,450	5,450	1,403		5,450	-	5,450	-	5,450	-	5,450	-	
	10114301	51600 DEPARTMENT HEAD WAGES	95,274	113,220	108,665	108,150	108,150	62,394		111,395	3,245	111,395	3,245	111,395	3,245	111,395	3,245	
	10114301	51610 SUPERVISORS	116,962	145,738	143,215	148,004	148,004	84,243		150,472	2,468	150,472	2,468	150,472	2,468	150,472	2,468	
	10114301	51615 ASSISTANT WAGES	59,647	81,167	77,695	80,632	91,917	45,461		99,807	7,890	99,807	7,890	99,807	7,890	99,807	7,890	
	10114301	51800 PART-TIME WAGES	308	-	-	400	400	-		400	-	400	-	400	-	400	-	
	10114301	53300 PROFESSIONAL/TECH SERVICES	-	-	13,448	50,000	50,000	-		50,000	-	50,000	(10,000)	40,000	-	40,000	(10,000)	
	10114301	53610 LEGAL SERVICES (INW)	-	-	75,635	40,000	40,000	21,436		40,000	-	40,000	-	40,000	-	40,000	-	
	10114301	55410 ADVERTISING/LEGAL NOTICES	-	-	5,014	6,500	6,500	2,478		6,500	-	6,500	-	6,500	-	6,500	-	
	10114301	56100 OPERATING EXPENSES	5,474	5,129	2,494	6,000	6,000	1,919		6,000	-	6,000	-	6,000	-	6,000	-	
	10114301	58110 TRAINING/MTGS/DUES/SUBSCRIP	1,566	2,758	2,312	5,720	5,720	1,324		6,460	740	6,460	740	6,460	740	6,460	740	
			<b>279,231</b>	<b>348,012</b>	<b>433,699</b>	<b>446,067</b>	<b>462,141</b>	<b>220,658</b>	<b>47.75%</b>	<b>476,484</b>	<b>14,343</b>	<b>466,484</b>	<b>4,343</b>	<b>466,484</b>	<b>4,343</b>	<b>466,484</b>	<b>4,343</b>	
PLANNING COMMISSION																		
	10114303	53400 OTHER PROFESS/TECH SERVICES	850	1,711	2,400	-	-	-		-	-	-	-	-	-	-	-	-
	10114303	56100 OPERATING EXPENSES	430	217	210	1,000	1,000	55		1,000	-	1,000	-	1,000	-	1,000	-	
			<b>1,280</b>	<b>1,928</b>	<b>2,610</b>	<b>1,000</b>	<b>1,000</b>	<b>55</b>	<b>5.50%</b>	<b>1,000</b>	<b>-</b>	<b>1,000</b>	<b>-</b>	<b>1,000</b>	<b>-</b>	<b>1,000</b>	<b>-</b>	
EDC																		
	10114305	56100 OPERATING EXPENSES	36	-	94	500	500	-		500	-	500	-	500	-	500	-	
	10114305	58100 DUES & FEES	5,695	7,236	7,560	7,640	7,640	7,251		7,640	-	7,640	-	7,640	-	7,640	-	150
			<b>5,731</b>	<b>7,236</b>	<b>7,654</b>	<b>8,140</b>	<b>8,140</b>	<b>7,251</b>	<b>89.08%</b>	<b>8,140</b>	<b>-</b>	<b>8,140</b>	<b>-</b>	<b>8,290</b>	<b>150</b>	<b>8,290</b>	<b>150</b>	
IWWC																		
	10114501	56100 OPERATING EXPENSES	443	443	245	500	500	-		500	-	500	-	500	-	500	-	
			<b>323</b>	<b>443</b>	<b>245</b>	<b>500</b>	<b>500</b>	<b>-</b>	<b>0.00%</b>	<b>500</b>	<b>-</b>	<b>500</b>	<b>-</b>	<b>500</b>	<b>-</b>	<b>500</b>	<b>-</b>	
ZONING BOARD OF APPEALS																		
	10114507	56100 OPERATING EXPENSES	368	375	370	500	500	-		530	30	530	30	530	30	530	30	
			<b>368</b>	<b>375</b>	<b>370</b>	<b>500</b>	<b>500</b>	<b>-</b>	<b>0.00%</b>	<b>530</b>	<b>30</b>	<b>530</b>	<b>30</b>	<b>530</b>	<b>30</b>	<b>530</b>	<b>30</b>	
POLICE																		
	10120101	51130 OVERTIME	434,703	396,803	397,192	345,050	345,050	297,856		549,800	204,750	440,400	95,350	440,400	95,350	440,400	95,350	
	10120101	51608 DEPARTMENT HEAD - CHIEF	132,819	135,835	139,748	143,941	143,941	83,043		148,260	4,319	148,260	4,319	148,260	4,319	148,260	4,319	
	10120101	51609 CAPTAIN (LIEUTENANT)	107,388	111,255	114,461	117,894	117,894	67,884		121,431	3,537	121,431	3,537	121,431	3,537	121,431	3,537	
	10120101	51630 PUBLIC SAFETY EMPLOYEES	1,658,908	1,757,063	1,886,492	1,909,791	1,909,791	1,146,713		1,981,508	71,717	1,909,791	-	1,909,791	-	1,909,791	-	
	10120101	51700 ADMINISTRATIVE WAGES	49,307	52,054	53,458	55,495	55,495	31,803		55,495	-	55,495	-	55,495	-	55,495	-	
	10120101	51715 HOLIDAY PAY	41,050	48,218	45,555	60,000	60,000	44,964		77,000	17,000	67,000	7,000	67,000	7,000	67,000	7,000	
	10120101	51716 DUI GRANT PAYROLL	435	6,584	2,878	12,000	12,000	-		8,000	(4,000)	8,000	(4,000)	8,000	(4,000)	8,000	(4,000)	
	10120101	51717 OT OUTSIDE ASSIGNMENTS	207,476	70,698	111,024	120,000	120,000	103,685		150,000	30,000	150,000	30,000	150,000	30,000	150,000	30,000	
	10120101	51720 STIPEND-MEALS	11,719	24,685	20,640	14,400	14,400	9,420		15,400	1,000	15,400	1,000	15,400	1,000	15,400	1,000	
	10120101	51730 DEGREE INCENTIVE	1,950	6,150	5,250	9,500	9,500	1,650		8,150	(1,350)	8,150	(1,350)	8,150	(1,350)	8,150	(1,350)	
	10120101	51900 COMP-TIME LIABILITY	18,477	11,393	19,387	15,000	15,000	22,154		16,300	1,300	16,300	1,300	16,300	1,300	16,300	1,300	
	10120101	53645 TRAINING SALARY	59,067	83,067	83,006	80,500	80,500	54,036		80,500	-	84,660	4,160	84,660	4,160	84,660	4,160	
	10120101	53646 TRAINING SUPPORT	26,638	25,445	28,574	27,746	27,746	17,208		31,781	4,035	31,781	4,035	31,781	4,035	31,781	4,035	
	10120101	53700 CONTRACT MAINTENANCE/LEASES	31,838	34,711	29,730	37,864	37,864	26,077		39,455	1,591	39,455	1,591	39,455	1,591	39,455	1,591	
	10120101	54226 PRISONER EXPENSES	3,460	5,435	3,913	4,050	4,050	1,342		4,050	-	4,050	-	4,050	-	4,050	-	
	10120101	54300 REPAIRS & MAINTENANCE	5,215	10,629	9,500	9,500	9,500	3,293		10,000	500	10,000	500	10,000	500	10,000	500	
	10120101	54310 EQUIPMENT MAINTENANCE	35,698	34,481	33,622	33,000	33,000	13,721		36,200	3,200	36,200	3,200	36,200	3,200	36,200	3,200	
	10120101	55330 TELEPHONE & FAX SERVICE	3,216	2,010	2,580	2,920	2,920	612		2,920	-	2,920	-	2,920	-	2,920	-	
	10120101	55335 MOBILE DATA SERVICE	10,610	8,398	9,058	12,054												

TOWN OF LEDYARD  
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EXPENDITURE DETAIL

DEPARTMENT	ACCOUNT #	ACCOUNT DESCRIPTION	FY 2023	FY 2024	FY 2025	FY 2026				FY 2027					
			ACTUAL	ACTUAL	ACTUAL	ADOPTED	REVISED	YTD-1/31/26	% OF REVISED	DEPT PROPOSED	Diff vs FY26 Revised	MAYOR PROPOSED	Diff vs FY26 Revised	COUNCIL PROPOSED	Diff vs FY26 REVISED
DISPATCH															
10120103	51130	OVERTIME	136,142	127,908	127,946	92,975	92,975	69,757		95,300	2,325	95,300	2,325	95,300	2,325
10120103	51299	PER DIEM WAGES	6,350	15,588	13,080	16,000	16,000	6,716		16,000	-	16,000	-	16,000	-
10120103	51630	PUBLIC SAFETY EMPLOYEES	473,617	451,353	470,781	499,354	499,354	273,927		493,428	(5,926)	493,428	(5,926)	493,428	(5,926)
10120103	51715	HOLIDAY PAY	31,391	7,382	22,514	14,997	14,997	11,780		22,495	7,498	17,247	2,250	17,247	2,250
10120103	51720	MEAL STIPENDS	1,245	905	600	1,500	1,500	-		1,500	-	1,500	-	1,500	-
10120103	53700	CONTRACT MAINTENANCE/LEASES	38,382	43,345	42,028	54,214	54,214	43,945		51,930	(2,284)	51,930	(2,284)	51,930	(2,284)
10120103	55330	TELEPHONE & FAX SERVICE	12,405	14,974	16,715	15,600	15,600	8,644		16,500	900	16,500	900	16,500	900
10120103	56100	OPERATING EXPENSES	4,667	5,144	5,481	5,500	5,500	596		5,500	-	5,500	-	5,500	-
10120103	56730	UNIFORMS	977	1,547	7,247	9,760	9,760	2,820		9,760	-	9,760	-	9,760	-
10120103	58110	TRAINING/MTGS/DUES/SUBSCRIP	2,802	2,912	3,759	4,000	4,000	2,786		4,000	-	4,000	-	4,000	-
			<b>707,978</b>	<b>671,058</b>	<b>710,251</b>	<b>713,900</b>	<b>713,900</b>	<b>420,971</b>	<b>58.97%</b>	<b>716,413</b>	<b>2,513</b>	<b>711,165</b>	<b>(2,735)</b>	<b>711,165</b>	<b>(2,735)</b>
ANIMAL CONTROL															
10120105	51130	OVERTIME	1,380	1,700	1,137	2,100	2,100	2,049		2,500	400	2,500	400	2,500	400
10120105	51205	ANIMAL CONTROL OFFICER	38,626	44,229	42,859	52,917	54,100	27,821		50,596	(3,504)	50,596	(3,504)	50,596	(3,504)
10120105	51800	PART-TIME WAGES	30,480	39,406	33,752	26,208	26,208	20,294		39,347	13,139	39,347	13,139	39,347	13,139
10120105	53310	VETERINARIAN	1,825	2,163	1,428	2,500	2,500	-		2,500	-	2,500	-	2,500	-
10120105	53645	TRAINING	305	-	-	400	400	-		400	-	400	-	400	-
10120105	56100	OPERATING EXPENSES	7,563	9,560	6,962	7,500	7,500	5,110		8,000	500	8,000	500	8,000	500
10120105	57305	ACO EQUIPMENT	323	-	881	1,000	1,000	-		1,000	-	1,000	-	1,000	-
10120105	58000	SPAY/NEUTER PROGRAM	1,392	1,509	1,717	1,500	1,500	45		1,500	-	1,500	-	1,500	-
10120105	58790	MISCELLANEOUS EXPENSES	4,831	6,401	6,906	7,000	7,000	6,261		7,000	-	7,000	-	7,000	-
			<b>86,725</b>	<b>104,968</b>	<b>95,642</b>	<b>101,125</b>	<b>102,308</b>	<b>61,580</b>	<b>60.19%</b>	<b>112,843</b>	<b>10,535</b>	<b>112,843</b>	<b>10,535</b>	<b>112,843</b>	<b>10,535</b>
FIRE MARSHAL															
10120301	51130	OVERTIME	-	-	-	100	100	-		100	-	100	-	100	-
10120301	51630	PUBLIC SAFETY EMPLOYEES	77,686	80,064	82,466	84,940	84,940	49,004		84,940	-	84,940	-	84,940	-
10120301	55330	TELEPHONE & FAX SERVICE	4,250	3,061	3,223	5,500	5,500	1,676		5,500	-	5,500	-	5,500	-
10120301	56100	OPERATING EXPENSES	6,518	3,091	5,609	6,800	6,800	979		6,800	-	6,800	-	6,800	-
10120301	56450	CODE AND REFERENCE BOOKS	2,882	-	225	3,000	3,000	225		3,000	-	3,000	-	3,000	-
10120301	56730	UNIFORMS	972	1,000	-	850	850	528		850	-	850	-	850	-
10120301	58110	TRAINING/MTGS/DUES/SUBSCRIP	944	175	-	1,500	1,500	-		1,500	-	1,500	-	1,500	-
			<b>93,252</b>	<b>87,391</b>	<b>91,523</b>	<b>102,690</b>	<b>102,690</b>	<b>52,412</b>	<b>51.04%</b>	<b>102,690</b>	<b>-</b>	<b>102,690</b>	<b>-</b>	<b>102,690</b>	<b>-</b>
ADMIN EMERGENCY SERVICES															
10120401	51130	OVERTIME	6,637	9,027	9,292	12,000	12,000	3,644		12,000	-	12,000	-	12,000	-
10120401	51600	DEPARTMENT HEAD WAGES	21,351	21,972	22,608	23,284	23,284	13,433		23,982	698	23,982	698	23,982	698
10120401	51630	PUBLIC SAFETY EMPLOYEES	306,930	306,533	341,956	341,250	341,250	188,478		367,310	26,060	367,310	26,060	367,310	26,060
10120401	56100	OPERATING EXPENSES	16,164	24,333	14,535	36,400	36,400	14,444		36,400	-	36,400	-	36,400	-
10120401	56730	UNIFORMS	-	-	-	-	-	-		5,000	5,000	5,000	5,000	5,000	5,000
10120401	57307	THIRD PARTY AMBULANCE SERVICES	75,000	75,000	75,000	75,000	75,000	75,000		75,000	-	75,000	-	75,000	-
			<b>426,082</b>	<b>436,865</b>	<b>463,391</b>	<b>487,934</b>	<b>487,934</b>	<b>294,999</b>	<b>60.46%</b>	<b>519,692</b>	<b>31,758</b>	<b>519,692</b>	<b>31,758</b>	<b>519,692</b>	<b>31,758</b>
LEDYARD FIRE COMPANY															
10120501	51720	CHIEF STIPEND	5,000	5,000	5,000	5,000	5,000	2,500		5,000	-	5,000	-	5,000	-
10120501	53645	TRAINING	13,123	13,035	12,209	14,000	14,000	7,975		14,000	-	14,000	-	14,000	-
10120501	53685	FIRE HOSE TESTING	1,081	-	600	3,000	3,000	-		3,000	-	3,000	-	3,000	-
10120501	54300	REPAIRS & MAINTENANCE	31,901	32,743	45,542	34,000	34,000	20,955		37,000	3,000	37,000	3,000	40,000	6,000
10120501	55320	CELL PHONE SERVICE	1,875	1,909	1,909	2,000	2,000	-		2,000	-	2,000	-	2,000	-
10120501	56100	OPERATING EXPENSES	13,265	13,757	13,007	16,000	16,000	10,550		16,000	-	16,000	-	16,000	-
10120501	56730	UNIFORMS	12,221	11,586	11,332	12,000	12,000	11,798		17,000	5,000	12,000	-	12,000	-
10120501	57017	FIRE POLICE	200	600	-	5,000	5,000	-		3,000	(2,000)	3,000	(2,000)	3,000	(2,000)
10120501	57300	NEW EQUIPMENT	9,076	9,761	9,692	10,000	10,000	5,250		10,000	-	10,000	-	10,000	-
10120501	58790	INCENTIVE	28,500	28,500	28,500	28,500	28,500	28,500		30,000	1,500	30,000	1,500	30,000	1,500
			<b>116,242</b>	<b>116,891</b>	<b>127,791</b>	<b>129,500</b>	<b>129,500</b>	<b>86,628</b>	<b>66.89%</b>	<b>137,000</b>	<b>7,500</b>	<b>132,000</b>	<b>2,500</b>	<b>135,000</b>	<b>5,500</b>
GALES FERRY FIRE COMPANY															
10120551	51720	CHIEF STIPEND	4,542	5,000	5,000	6,500	6,500	-		6,500	-	6,500	-	6,500	-
10120551	53645	TRAINING	14,781	18,365	16,639	18,000	18,000	8,802		18,000	-	18,000	-	18,000	-
10120551	53685	FIRE HOSE TESTING	-	-	-	3,000	3,000	-		3,000	-	3,000	-	3,000	-
10120551	55330	TELEPHONE & FAX SERVICE	1,937	2,263	2,928	3,000	3,000	1,501		3,000	-	3,000	-	3,000	-
10120551	56100	OPERATING EXPENSES	28,587	25,283	26,286	38,000	38,000	21,213		38,000	-	38,000	-	38,000	-
10120551	56106	TRUCK GARAGING	59,874	61,094	61,094	61,094	61,094	45,821		62,927	1,833	62,927	1,833	62,927	1,833
10120551	54300	REPAIRS & MAINTENANCE	43,681	44,601	55,254	45,000	45,000	35,180		48,000	3,000	48,000	3,000	50,000	5,000
10120551	56730	UNIFORMS	9,980	11,882	10,734	13,500	13,500	5,336		13,500	-	13,500	-	13,500	-
10120551	57017	FIRE POLICE	480	198	780	2,500	2,500	-		1,000	(1,500)	1,000	(1,500)	1,000	(1,500)
10120551	57300	NEW EQUIPMENT	5,671	-	3,618	7,000	7,000	5,234		7,000	-	7,000	-	7,000	-
10120551	58790	INCENTIVE	28,500	28,500	28,500	28,500	28,500	-		30,000	1,500	30,000	1,500	30,000	1,500
			<b>198,033</b>	<b>197,186</b>	<b>210,833</b>	<b>226,094</b>	<b>226,094</b>	<b>123,087</b>	<b>54.44%</b>	<b>230,927</b>	<b>4,833</b>	<b>230,927</b>	<b>4,833</b>	<b>232,927</b>	<b>6,833</b>
EMERGENCY MANAGEMENT															
10120701	51630	PUBLIC SAFETY EMPLOYEES	15,730	15,600	15,600	15,600	15,600	7,800		15,600	-	15,600	-	15,600	-
10120701	56100	OPERATING EXPENSES	1,658	2,463	220	4,850	4,850	-		4,850	-	4,850	-	4,850	-
			<b>17,388</b>	<b>18,063</b>	<b>15,820</b>	<b>20,450</b>	<b>20,450</b>	<b>7,800</b>	<b>38.14%</b>	<b>20,450</b>	<b>-</b>	<b>20,450</b>	<b>-</b>	<b>20,450</b>	<b>-</b>

TOWN OF LEDYARD  
FISCAL YEAR 2027 TOWN COUNCIL PROPOSED BUDGET  
EXPENDITURE DETAIL

DEPARTMENT	ACCOUNT #	ACCOUNT DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026				FY 2027					
						ADOPTED	REVISED	YTD-1/31/26	% of REVISED	DEPT PROPOSED	Diff vs FY26 Revised	MAYOR PROPOSED	Diff vs FY26 Revised	COUNCIL PROPOSED	Diff vs FY26 REVISED
<b>VISITING NURSE ASSOCIATION</b>															
	10130101	51600 DEPARTMENT HEAD WAGES	95,721	98,462	-	-	-	-	-	-	-	-	-	-	
	10130101	51610 SUPERVISORS	80,147	-	-	-	-	-	-	-	-	-	-	-	
	10130101	51615 ASSISTANT WAGES	76,105	31,725	-	-	-	-	-	-	-	-	-	-	
	10130101	51645 NURSES SALARY	190,042	-	-	-	-	-	-	-	-	-	-	-	
	10130101	51646 NURSE AIDES	19,927	-	-	-	-	-	-	-	-	-	-	-	
	10130101	51710 PER DIEM NURSES	7,192	-	-	-	-	-	-	-	-	-	-	-	
	10130101	52610 STIPENDS	10,040	10,400	10,000	10,000	10,000	6,000	-	(10,000)	-	(10,000)	-	(10,000)	
	10130101	52610 CLOTHING ALLOWANCE	2,070	-	-	-	-	-	-	-	-	-	-	-	
	10130101	53300 PROFESSIONAL/TECH SERVICES	85,030	-	-	-	-	-	-	-	-	-	-	-	
	10130101	53400 OTHER PROFESS/TECH SERVICES	650	-	-	-	-	-	-	-	-	-	-	-	
	10130101	53600 ACCOUNTING SERVICES/AUDIT	2,375	-	-	-	-	-	-	-	-	-	-	-	
	10130101	53635 PATIENT SATISFACTION SURVEY	1,800	-	-	-	-	-	-	-	-	-	-	-	
	10130101	53636 ICD CODING	9,750	-	-	-	-	-	-	-	-	-	-	-	
	10130101	53700 CONTRACT MAINTENANCE/LEASES	11,076	-	-	-	-	-	-	-	-	-	-	-	
	10130101	54300 REPAIRS & MAINTENANCE	28,640	-	-	-	-	-	-	-	-	-	-	-	
	10130101	56100 OPERATING EXPENSES	9,860	64,416	-	-	-	-	-	-	-	-	-	-	
	10130101	56900 OTHER SUPPLIES	6,756	-	-	-	-	-	-	-	-	-	-	-	
	10130101	58100 DUES & FEES	-	-	-	-	-	-	-	-	-	-	-	-	
	10130101	58110 TRAINING/MTGS/DUES/SUBSCRIP	7,613	-	-	-	-	-	-	-	-	-	-	-	
	10130101	58300 EMPLOYEE REIMBURSEMENT	8,160	-	-	-	-	-	-	-	-	-	-	-	
	10130101	58775 COMMUNITY HEALTH PROGRAM	866	-	-	-	-	-	-	-	-	-	-	-	
	10130101	58790 MISCELLANEOUS EXPENSES	1,148	-	-	-	-	-	-	-	-	-	-	-	
			654,968	205,003	10,000	10,000	10,000	6,000	60.00%	-	(10,000)	-	(10,000)	-	(10,000)
<b>SCHOOL NURSING</b>															
	10130103	51130 OVERTIME	-	-	(36)	500	500	72	-	(500)	500	-	500	-	
	10130103	51645 NURSES SALARY	263,023	273,301	289,586	332,940	332,940	162,944	-	(332,940)	342,080	9,140	342,080	9,140	
	10130103	51646 NURSE AIDES	57,673	53,906	67,806	80,129	80,129	37,091	-	(80,129)	84,895	4,766	84,895	4,766	
	10130103	51700 ADMINISTRATIVE WAGES	-	-	55,438	49,321	49,321	28,454	-	(49,321)	50,801	1,480	50,801	1,480	
	10130103	51710 OTHER WAGES	10,967	28,473	29,739	38,100	38,100	22,746	-	(38,100)	23,100	(15,000)	23,100	(15,000)	
	10130103	52610 CLOTHING ALLOWANCE	1,500	1,500	-	-	-	-	-	-	-	-	-	-	
	10130103	53300 PROFESSIONAL/TECH SERVICES	-	-	-	-	-	-	-	-	15,000	15,000	15,000	15,000	
	10130103	56100 OPERATING EXPENSES	-	362	258	-	-	160	-	-	300	300	300	300	
	10130103	58110 TRAINING/MTGS/DUES/SUBSCRIP	344	632	1,060	1,500	1,500	109	-	(1,500)	1,200	(300)	1,200	(300)	
			333,507	358,174	443,851	502,490	502,490	251,576	50.07%	(502,490)	517,876	15,386	517,876	15,386	
<b>SOCIAL SERVICES</b>															
	10130301	51610 SUPERVISORS	90,125	72,109	-	-	-	-	-	-	-	-	-	-	
	10130301	51700 COUNSELOR	3,607	3,257	-	-	-	-	-	-	-	-	-	-	
	10130301	51720 STIPENDS	-	-	-	-	-	-	-	10,000	10,000	10,000	10,000	10,000	
	10130301	51800 PART-TIME WAGES	-	-	-	-	-	-	-	21,200	21,200	21,200	21,200	21,200	
	10130301	54401 FOOD PANTRY EXPENSES	3,500	-	-	-	-	-	-	-	-	-	-	-	
	10130301	56100 OPERATING EXPENSES	4,053	1,824	-	-	-	-	-	612	612	612	612	612	
	10130101	58110 TRAINING/MTGS/DUES/SUBSCRIP	-	-	-	-	-	-	-	500	500	500	500	500	
			101,285	77,190	-	-	-	-	-	32,312	32,312	32,312	32,312	32,312	
<b>SENIOR CENTER</b>															
	10130501	51610 SUPERVISORS	-	-	-	-	-	-	-	-	-	-	-	-	
	10130501	51615 ASSISTANT WAGES	36,771	-	-	-	-	-	-	-	-	-	-	-	
	10130501	51700 ADMINISTRATIVE WAGES	9,489	-	-	-	-	-	-	-	-	-	-	-	
	10130501	51800 VAN DRIVER WAGES	27,475	-	-	-	-	-	-	-	-	-	-	-	
	10130501	53658 REGIONAL SENIOR WEBSITE	3,600	-	-	-	-	-	-	-	-	-	-	-	
	10130501	53700 CONTRACT MAINTENANCE/LEASES	3,934	-	-	-	-	-	-	-	-	-	-	-	
	10130501	54310 EQUIPMENT MAINTENANCE	2,025	-	-	-	-	-	-	-	-	-	-	-	
	10130501	56100 OPERATING EXPENSES	2,150	-	-	-	-	-	-	-	-	-	-	-	
	10130501	58775 COMMUNITY HEALTH PROGRAM	15,761	-	-	-	-	-	-	-	-	-	-	-	
			101,205	-	-	-	-	-	-	-	-	-	-	-	
<b>PW-ADMINISTRATION</b>															
	10140101	51600 DEPARTMENT HEAD WAGES	126,024	129,722	133,460	140,000	140,000	80,769	-	144,201	4,201	144,201	4,201	144,201	
	10140101	53300 PROFESSIONAL/TECH SERVICES	39,182	61,758	52,682	70,000	70,000	61,549	-	75,000	5,000	75,000	5,000	75,000	
	10140101	58110 TRAINING/MTGS/DUES/SUBSCRIP	4,581	4,829	4,328	4,000	4,000	2,526	-	4,500	500	4,500	500	4,500	
			169,787	196,309	190,470	214,000	214,000	144,844	67.68%	223,701	9,701	223,701	9,701	223,701	
<b>PW-HIGHWAY</b>															
	10140103	51130 OVERTIME	12,573	15,862	18,639	15,000	15,000	9,105	-	15,500	500	15,500	500	15,500	
	10140103	51301 SEASONAL HELP SUMMER	5,586	1,020	1,644	7,500	7,500	8,032	-	7,500	-	7,500	-	7,500	
	10140103	51610 SUPERVISORS	90,140	92,348	94,526	96,690	96,690	55,933	-	99,315	2,625	99,315	2,625	99,315	
	10140103	51620 PUBLIC WORKS EMPLOYEES	788,429	839,091	849,349	899,744	899,744	501,804	-	926,674	26,930	926,674	26,930	926,674	
	10140103	51710 POSITION UPGRADE PAY	5,026	4,775	4,745	7,500	7,500	3,507	-	7,500	7,500	7,500	7,500	7,500	
	10140103	51805 PT SNOW/PLOW DRIVERS	334	612	-	5,000	5,000	-	-	5,000	5,000	5,000	5,000	5,000	
	10140103	51815 OVERTIME SNOW PLOWING	36,510	49,168	76,564	102,000	102,000	80,642	-	105,000	3,000	105,000	3,000	105,000	
	10140103	53645 TRAINING	2,945	3,360	5,680	1,800	1,800	400	-	1,800	1,800	1,800	1,800	1,800	
	10140103	53700 CONTRACT MAINTENANCE/LEASES	4,032	4,113	4,937	5,000	5,000	2,750	-	5,000	5,000	5,000	5,000	5,000	
	10140103	55300 TELEPHONE/CABLE	4,062	4,387	4,241	5,000	5,000	2,193	-	5,000	5,000	5,000	5,000	5,000	
	10140103	56260 GASOLINE/OIL	27,546	39,243	47,524	37,500	37,500	19,245	-	40,000	2,500	40,000	2,500	40,000	
	10140103	56265 DIESEL FUEL	40,699	54,992	12,952	60,000	60,000	28,172	-	65,000	5,000	65,000	5,000	65,000	
	10140103	56730 UNIFORMS	12,430	12,311	13,527	14,500	14,500	8,608	-	14,500	14,500	14,500	14,500	14,500	
	10140103	56900 OTHER SUPPLIES	2,898	7,240	2,949	3,000	3,000	1,014	-	3,000	3,000	3,000	3,000	3,000	
	10140103	57300 NEW EQUIPMENT	1,433	1,254	1,043	1,800	1,800	815	-	1,800	1,800	1,800	1,800	1,800	
	10140103	58300 EMPLOYEE REIMBURSEMENT	1,476	3,150	4,420	7,500	7,500	4,265	-	7,500	7,500	7,500	7,500	7,500	
			1,036,119	1,132,926	1,143,170	1,267,371	1,269,534	726,585	57.23%	1,310,089	40,555	1,310,089	40,555	1,310,089	

TOWN OF LEDYARD  
FISCAL YEAR 2027 TOWN COUNCIL PROPOSED BUDGET  
EXPENDITURE DETAIL

DEPARTMENT	ACCOUNT #	ACCOUNT DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026				FY 2027					
						ADOPTED	REVISED	YTD-1/31/26	% OF REVISED	DEPT PROPOSED	Diff vs FY26 Revised	MAYOR PROPOSED	Diff vs FY26 Revised	COUNCIL PROPOSED	Diff vs FY26 REVISED
<b>PW-VEHICLE MAINTENANCE</b>															
10140105	51620	PUBLIC WORKS EMPLOYEES	129,003	130,176	191,044	199,394	199,394	114,845	-	205,371	5,977	205,371	5,977	205,371	5,977
10140105	56100	OPERATING EXPENSES	2,324	4,369	1,953	2,300	2,300	1,878	-	2,500	200	2,500	200	2,500	200
10140105	56300	SNOW PLOW BLADES	3,250	5,856	3,600	5,500	5,500	3,010	-	5,500	-	5,500	-	5,500	-
10140105	56700	VEHICLE/EQUIP PARTS	200,842	181,602	170,388	150,000	150,000	80,316	-	150,000	-	150,000	-	150,000	-
10140105	56705	OXYGEN & WELDING	1,494	1,035	909	1,100	1,100	606	-	1,100	-	1,100	-	1,100	-
10140105	56715	TIRES	20,366	11,382	12,228	12,000	12,000	23,314	-	16,000	4,000	16,000	4,000	16,000	4,000
			<b>357,279</b>	<b>334,220</b>	<b>380,122</b>	<b>370,294</b>	<b>370,294</b>	<b>233,969</b>	<b>60.48%</b>	<b>380,471</b>	<b>10,177</b>	<b>380,471</b>	<b>10,177</b>	<b>380,471</b>	<b>10,177</b>
<b>PW-ROAD UPKEEP</b>															
10140107	56301	SALT AND SAND	73,148	83,284	134,276	115,308	115,308	44,965	-	140,000	24,692	130,000	14,692	130,000	14,692
10140107	56302	SNOW DAMAGE	-	26	103	300	300	-	-	300	-	300	-	300	-
10140107	56303	BITUMINOUS CONCRETE	18,313	5,096	19,117	5,000	5,000	5,000	-	5,000	-	5,000	-	5,000	-
10140107	56304	STREETS SIGNS & MARKINGS	4,010	5,159	10,615	4,000	4,000	2,421	-	4,000	-	4,000	-	4,000	-
10140107	56305	GUIDE RAILS	3,063	3,000	4,119	3,000	3,000	3,000	-	3,000	-	3,000	-	3,000	-
10140107	56306	TREE REMOVAL	62,720	43,312	40,000	18,000	18,000	3,500	-	18,000	-	18,000	-	18,000	-
10140107	56307	GRAVEL	3,000	3,000	3,000	3,000	3,000	3,000	-	3,000	-	3,000	-	3,000	-
10140107	56308	DRAINAGE IMPROVEMENT	4,016	3,518	3,681	3,000	3,000	1,186	-	3,000	-	3,000	-	3,000	-
10140107	56312	STREETLIGHT MAINTENANCE	1,002	-	4,636	1,500	1,500	1,322	-	1,500	-	1,500	-	1,500	-
10140107	57301	EQUIPMENT RENTAL	5,109	269	1,763	2,000	2,000	1,288	-	2,000	-	2,000	-	2,000	-
			<b>174,390</b>	<b>146,664</b>	<b>221,310</b>	<b>155,108</b>	<b>155,108</b>	<b>65,682</b>	<b>42.35%</b>	<b>179,800</b>	<b>24,692</b>	<b>169,800</b>	<b>14,692</b>	<b>169,800</b>	<b>14,692</b>
<b>PW-DRAINAGE IMPROVEMENT</b>															
10140109	56307	GRAVEL	-	-	-	-	-	-	-	-	-	-	-	-	-
10140109	56308	DRAINAGE IMPROVEMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>PW-PROPERTY MAINTENANCE</b>															
10140111	58200	TOWN HALL AND ANNEX	10,667	10,170	13,968	15,000	15,000	6,436	-	15,000	-	15,000	-	15,000	-
10140111	58210	PW FACILITIES	33,924	26,063	31,287	26,000	26,000	11,115	-	26,000	-	26,000	-	26,000	-
10140111	58220	POLICE STATION	8,593	20,455	16,673	16,000	16,000	6,474	-	17,000	1,000	17,000	1,000	17,000	1,000
10140111	58225	EMERGENCY SERVICES BUILDING	25,088	16,592	9,545	12,500	12,500	5,719	-	13,500	1,000	13,500	1,000	13,500	1,000
10140111	58230	LIBRARY FACILITY	7,455	6,896	12,735	7,050	7,050	6,114	-	8,000	950	8,000	950	8,000	950
10140111	58235	SENIOR CENTER FACILITY	5,730	3,322	9,944	8,000	8,000	4,130	-	8,000	-	8,000	-	8,000	-
10140111	58236	TOWN GREEN	8,248	1,117	2,069	4,000	4,000	494	-	2,000	(2,000)	2,000	(2,000)	2,000	(2,000)
			<b>99,705</b>	<b>84,615</b>	<b>96,221</b>	<b>88,550</b>	<b>88,550</b>	<b>40,482</b>	<b>45.72%</b>	<b>89,500</b>	<b>950</b>	<b>89,500</b>	<b>950</b>	<b>89,500</b>	<b>950</b>
<b>PW-SANITATION</b>															
10140113	51620	PUBLIC WORKS EMPLOYEES	615	-	709	2,000	2,000	699	-	2,000	-	2,000	-	2,000	-
10140113	54210	DISPOSAL SERVICE	609,703	628,178	646,332	706,300	706,300	406,554	-	725,700	19,400	725,700	19,400	725,700	19,400
10140113	54224	TIPPING FEES	348,736	366,101	390,501	470,000	470,000	217,524	-	520,000	50,000	520,000	50,000	520,000	50,000
10140113	56100	OPERATING EXPENSES	4,510	8,693	4,984	5,500	5,500	3,362	-	5,500	-	5,500	-	5,500	-
10140113	58790	BULKY WASTE	68,445	76,538	74,474	90,000	90,000	41,521	-	90,000	-	90,000	-	90,000	-
			<b>1,032,009</b>	<b>1,079,510</b>	<b>1,117,000</b>	<b>1,273,800</b>	<b>1,273,800</b>	<b>669,660</b>	<b>52.57%</b>	<b>1,343,200</b>	<b>69,400</b>	<b>1,343,200</b>	<b>69,400</b>	<b>1,343,200</b>	<b>69,400</b>
<b>LIBRARY</b>															
10150101	51160	CUSTODIAN SALARIES	24,807	25,688	26,083	26,839	26,839	15,484	-	26,839	-	26,839	-	26,839	-
10150101	51600	DEPARTMENT HEAD WAGES	78,950	81,192	76,690	85,529	85,529	29,644	-	82,400	(3,129)	82,400	(3,129)	82,400	(3,129)
10150101	51610	SUPERVISORS	149,358	159,613	160,680	175,823	182,521	102,880	-	184,726	2,205	184,726	2,205	184,726	2,205
10150101	51615	ASSISTANT WAGES	111,141	119,208	124,024	128,004	128,004	68,270	-	130,177	2,173	130,177	2,173	130,177	2,173
10150101	51800	PART-TIME WAGES	54,907	59,733	67,157	76,841	76,841	36,413	-	77,659	818	77,659	818	77,659	818
10150101	53645	TRAINING	-	-	720	2,500	1,500	150	-	2,500	1,000	2,500	1,000	2,500	1,000
10150101	53700	CONTRACT MAINTENANCE/LEASES	5,179	1,480	6,069	7,852	7,352	3,666	-	8,152	800	8,152	800	8,152	800
10150101	54310	EQUIPMENT MAINTENANCE	-	1,534	1,645	1,800	677	-	1,800	1,123	1,800	1,123	1,800	1,123	
10150101	55330	TELEPHONE & FAX SERVICE	3,647	2,467	2,481	4,200	2,200	1,239	-	4,200	2,000	4,200	2,000	4,200	2,000
10150101	56100	OPERATING EXPENSES	18,084	11,650	11,367	14,523	12,523	4,653	-	29,658	17,135	15,135	2,612	15,135	2,612
10150101	56140	LION REG NETWORK	42,727	51,265	53,789	55,349	61,972	42,153	-	56,563	(5,409)	56,563	(5,409)	56,563	(5,409)
10150101	56420	LIBRARY BOOKS	54,399	51,036	50,557	56,000	56,000	17,762	-	62,500	6,500	62,500	6,500	62,500	6,500
			<b>543,199</b>	<b>564,866</b>	<b>581,262</b>	<b>635,260</b>	<b>641,958</b>	<b>322,314</b>	<b>50.21%</b>	<b>667,174</b>	<b>25,216</b>	<b>652,651</b>	<b>10,693</b>	<b>652,651</b>	<b>10,693</b>
<b>PARKS AND RECREATION</b>															
10160101	51600	DEPARTMENT HEAD WAGES	79,974	82,236	84,598	87,484	87,484	50,472	-	90,109	2,625	90,109	2,625	90,109	2,625
10160101	51610	SUPERVISORS	58,231	42,523	56,590	57,225	58,760	33,900	-	60,829	2,069	60,829	2,069	60,829	2,069
10160101	51615	ASSISTANT WAGES	69,200	122,233	108,786	121,940	121,940	64,273	-	121,122	(818)	121,122	(818)	121,122	(818)
10160101	51700	ADMINISTRATIVE WAGES	-	17,298	8,478	11,000	11,000	5,559	-	11,000	-	11,000	-	11,000	-
10160101	51710	PLAYGROUND & CUSTODIAN	16,328	11,910	16,320	17,300	17,300	-	-	17,300	-	17,300	-	17,300	-
10160101	51800	PART-TIME WAGES	-	42,617	26,485	33,000	33,000	21,735	-	39,538	6,538	39,538	6,538	39,538	6,538
10160101	53303	COMM CTR UTILITIES	-	11,416	14,151	20,363	20,363	8,113	-	19,157	(1,206)	19,157	(1,206)	19,157	(1,206)
10160101	53658	REGIONAL SENIOR WEBSITE	-	3,600	3,000	-	-	-	-	-	-	-	-	-	-
10160101	53700	CONTRACT MAINTENANCE/LEASES	161,462	161,462	200,000	200,000	200,000	149,075	-	209,250	9,250	209,250	9,250	209,550	9,550
10160101	54300	REPAIRS & MAINTENANCE	29,936	33,653	39,019	45,394	45,394	35,637	-	50,820	5,426	47,820	2,426	47,820	2,426
10160101	54310	EQUIPMENT MAINTENANCE	-	2,661	3,96	2,268	2,268	1,302	-	2,268	-	2,268	-	2,268	-
10160101	56100	OPERATING EXPENSES	18,898	22,162	30,553	33,926	33,926	14,063	-	36,556	2,630	34,606	680	34,606	680
10160101	56220	ELECTRICITY	36,588	34,949	32,685	37,550	37,550	17,951	-	37,000	(550)	37,000	(550)	37,000	(550)
			<b>470,617</b>	<b>588,720</b>	<b>582,533</b>	<b>667,550</b>	<b>668,985</b>	<b>402,074</b>	<b>60.10%</b>	<b>694,949</b>	<b>25,964</b>	<b>689,999</b>	<b>21,014</b>	<b>690,299</b>	<b>21,314</b>

TOWN OF LEDYARD  
FISCAL YEAR 2027 TOWN COUNCIL PROPOSED BUDGET  
EXPENDITURE DETAIL

DEPARTMENT	ACCOUNT #	ACCOUNT DESCRIPTION	FY 2023	FY 2024	FY 2025	FY 2026				FY 2027							
			ACTUAL	ACTUAL	ACTUAL	ADOPTED	REVISED	YTD-1/31/26	% of REVISED	DEPT PROPOSED	Diff vs FY26 Revised	MAYOR PROPOSED	Diff vs FY26 Revised	COUNCIL PROPOSED	Diff vs FY26 REVISED		
<b>BOE EXPENDITURES</b>																	
	10170101	58790 BOARD OF ED EXPENSES	34,337,932	35,815,724	38,157,522	40,462,242	40,462,242	-	-	41,872,335	1,410,093	41,932,335	1,470,093	41,857,335	1,395,093		
			<b>34,337,932</b>	<b>35,815,724</b>	<b>38,157,522</b>	<b>40,462,242</b>	<b>40,462,242</b>			<b>41,872,335</b>	<b>1,410,093</b>	<b>41,932,335</b>	<b>1,470,093</b>	<b>41,857,335</b>	<b>1,395,093</b>		
<b>DEBT SERVICE</b>																	
	10180101	58810 GEN OBLIGATION BOND PRINCIPAL	2,602,337	2,587,337	2,361,519	2,361,519	2,361,519	1,546,519		2,331,519	(30,000)	2,331,519	(30,000)	2,331,519	(30,000)		
	10180101	58811 GEN OBLIGATION BOND INTEREST	1,231,494	1,126,378	1,019,180	916,040	916,040	644,305		809,629	(106,411)	809,629	(106,411)	809,629	(106,411)		
	10180101	58820 CWF/DWSRF LOAN PRINCIPAL	77,296	85,966	87,701	89,472	89,472	59,449		91,278	1,806	91,278	1,806	91,278	1,806		
	10180101	58821 CWF/DWSRF LOAN INTEREST	12,510	12,004	10,269	8,499	8,499	5,865		6,693	(1,806)	6,693	(1,806)	6,693	(1,806)		
	10180101	58823 DEBT TRANSFER TO WPGA	550,970	542,163	426,359	421,920	421,920	297,910		375,122	(46,798)	375,122	(46,798)	375,122	(46,798)		
	10180101	58830 PROJECTS IN PROGRESS	1,625	1,625	1,625	50,000	50,000	-		50,000	-	50,000	-	50,000	-		
			<b>4,476,232</b>	<b>4,355,473</b>	<b>3,906,653</b>	<b>3,847,450</b>	<b>3,847,450</b>	<b>2,554,048</b>	<b>66.38%</b>	<b>3,664,241</b>	<b>(183,209)</b>	<b>3,664,241</b>	<b>(183,209)</b>	<b>3,664,241</b>	<b>(183,209)</b>		
<b>CONTRIBUTION TO CNR</b>																	
	10185101	58790 CONTRIBUTION TO CAPITAL	1,150,285	1,653,735	1,791,098	1,177,779	1,177,779	158,708		2,132,304	954,525	1,786,987	609,208	1,690,487	512,708		
			<b>1,150,285</b>	<b>1,653,735</b>	<b>1,791,098</b>	<b>1,177,779</b>	<b>1,177,779</b>	<b>158,708</b>	<b>13.48%</b>	<b>2,132,304</b>	<b>954,525</b>	<b>1,786,987</b>	<b>609,208</b>	<b>1,690,487</b>	<b>512,708</b>		
<b>TRANSFERRED FUNDS</b>																	
	10188210	59300 TRANSFERRED FUNDS	664,060	504,131	412,392	-	-	-		-	-	-	-	-	-		
			<b>664,060</b>	<b>504,131</b>	<b>412,392</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>TOTAL GENERAL GOVERNMENT</b>			<b>28,806,860</b>	<b>29,174,548</b>	<b>29,343,126</b>	<b>29,902,735</b>	<b>29,914,020</b>	<b>16,147,181</b>	<b>53.98%</b>	<b>32,025,229</b>	<b>2,111,209</b>	<b>31,878,334</b>	<b>1,964,314</b>	<b>31,698,171</b>	<b>1,784,151</b>		
<b>TOTAL BOARD OF EDUCATION</b>			<b>34,337,932</b>	<b>35,815,724</b>	<b>38,157,522</b>	<b>40,462,242</b>	<b>40,462,242</b>	<b>-</b>	<b>0.00%</b>	<b>41,872,335</b>	<b>1,410,093</b>	<b>41,932,335</b>	<b>1,470,093</b>	<b>41,857,335</b>	<b>1,395,093</b>		
<b>TOTAL EXPENDITURES</b>			<b>63,144,792</b>	<b>64,990,272</b>	<b>67,500,648</b>	<b>70,364,977</b>	<b>70,376,262</b>	<b>16,147,181</b>	<b>22.94%</b>	<b>73,897,564</b>	<b>3,521,302</b>	<b>73,810,669</b>	<b>3,434,407</b>	<b>73,555,506</b>	<b>3,179,244</b>		

TOWN OF LEDYARD  
FISCAL YEAR 2027 TOWN COUNCIL PROPOSED BUDGET  
REVENUES

ACCOUNT	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026		2027 PROPOSED	DIFF VS 2026 ORIGINAL BUDGET		% Chg over PY
					ADOPTED	YTD-1/31/26				
<b>GENERAL GOVERNMENT -- CHARGES FOR SERVICES</b>										
1011401 42046	ANIMAL CONTROL OFFICER FEES	1,355	645	565	800	195	700	(100)	-12.5%	
1011401 47009	MISCELLANEOUS	131,614	56,701	386,344	50,000	138,959	50,000	-	0.0%	
1011401 47019	RED WOLF ANTENNAE LEASE	69,894	71,856	74,810	70,000	14,703	70,000	-	0.0%	
1011401 47022	TOWN CLERK FEES	110,617	110,230	112,312	111,500	66,231	112,000	500	0.4%	
1011401 47023	ZONING/WETLANDS/ZBA FEES	10,285	7,915	11,409	10,000	5,520	12,000	2,000	20.0%	
1011401 47024	ASSESSOR'S FEES	414	497	199	300	116	200	(100)	-33.3%	
1011401 47025	PLANNING	13,658	4,467	1,706	5,000	900	-	(5,000)	-100.0%	
1011401 47036	OTHER LICENSE/PERMIT FEE	2,782	1,779	1,629	750	1,709	1,500	750	100.0%	
1011401 47037	DOG LICENSE FEES	10,329	10,155	10,541	10,000	2,948	10,100	100	1.0%	
1011401 47040	BUILDING PERMIT FEES	233,016	241,455	361,327	275,000	195,681	330,000	55,000	20.0%	
1011401 47041	EMPLOYEE HEALTH CO-PREMIUMS	469,516	536,856	478,229	525,000	259,408	500,000	(25,000)	-4.8%	
1011401 47045	ASSESSMENTS RECEIVABLE	250,000	250,000	250,000	250,000	-	100,000	(150,000)	-60.0%	
1011401 47051	LVES CONTR TO EMS BLDG	100,000	59,980	-	-	-	-	-	-	
1011401 47053	LVES CONTR TO MED EQUIPMENT	20,000	-	-	-	-	-	-	-	
1012001 47055	SHARED SERVICES - ASSESSOR	33,024	29,401	30,133	36,800	22,825	36,800	-	-	
1011401 49006	WPCA CONTR TO FINANCE OFC	40,000	40,000	40,000	50,000	-	50,000	-	0.0%	
1011401 49051	LESTER HOUSE RENT	10,333	15,500	-	-	-	-	-	#DIV/0!	
		<b>1,506,837</b>	<b>1,437,437</b>	<b>1,759,204</b>	<b>1,395,150</b>	<b>709,196</b>	<b>1,273,300</b>	<b>(121,850)</b>	<b>-8.7%</b>	
<b>GENERAL GOVERNMENT -- GRANTS</b>										
1011402 41005	TELEPHONE LINE GRANTS	25,170	37,062	37,643	25,000	-	35,000	10,000	40.0%	
1011402 42001	PILOT: STATE PROPERTY	925,100	1,000,994	1,022,896	931,157	1,045,214	1,099,360	168,203	18.1%	
1011402 42007	DISABLED REIMBURSEMENT	972	940	1,185	1,000	1,402	1,000	-	0.0%	
1011402 42010	EMERGENCY MANAGEMENT	11,413	10,850	17,550	15,600	5,850	15,600	-	0.0%	
1011402 42011	ADDITIONAL VETERANS GRANT	4,360	4,281	3,163	4,300	3,788	3,700	(600)	-14.0%	
1011402 42012	MISCELLANEOUS STATE GRANTS	-	-	9,233	-	-	-	-	-	
1011402 42014	PEQUOT FUND	1,391,000	1,391,000	1,390,000	1,391,000	463,667	2,191,000	800,000	57.5%	
1011402 42044	MUNIC REV SHARING -- SALES TAX	291,322	390,170	-	-	2,468	-	-	-	
		<b>2,649,337</b>	<b>2,835,297</b>	<b>2,481,670</b>	<b>2,368,057</b>	<b>1,522,390</b>	<b>3,345,660</b>	<b>977,603</b>	<b>41.3%</b>	
<b>PUBLIC SAFETY -- CHARGES FOR SERVICES</b>										
1012001 47005	LEDYARD FIRE POLICE CHARGES	-	-	-	500	-	3,000	2,500	500.0%	
1012001 47007	DISPATCH REGIONALIZATION	70,325	95,036	103,671	95,000	78,190	104,000	9,000	9.5%	
1012001 47017	GALES FERRY FIRE POLICE CHARGES	-	1,127	975	500	-	1,000	500	100.0%	
1012001 47018	POLICE OUTSIDE OT	230,800	106,403	156,036	135,000	162,283	175,000	40,000	29.6%	
1012001 47038	PERMIT FEES	4,325	4,375	4,195	4,900	2,975	4,700	(200)	-4.1%	
1012001 47039	RECORDS FEES	2,210	2,076	2,133	2,000	984	2,000	-	0.0%	
		<b>307,660</b>	<b>209,017</b>	<b>267,010</b>	<b>237,900</b>	<b>244,432</b>	<b>289,700</b>	<b>49,300</b>	<b>20.7%</b>	
<b>PUBLIC SAFETY -- GRANTS</b>										
1012002 42034	DUI GRANT REIMBURSEMENT	-	-	-	12,000	-	8,000	(4,000)	-33.3%	
1012002 47049	DISPATCH PRESTON	25,000	30,500	30,500	30,500	30,500	30,500	-	0.0%	
		<b>25,000</b>	<b>30,500</b>	<b>30,500</b>	<b>42,500</b>	<b>30,500</b>	<b>38,500</b>	<b>(4,000)</b>	<b>-9.4%</b>	

TOWN OF LEDYARD  
FISCAL YEAR 2027 TOWN COUNCIL PROPOSED BUDGET  
REVENUES

ACCOUNT	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026		2027 PROPOSED	DIFF VS 2026 ORIGINAL BUDGET	% Chg over PY
					ADOPTED	YTD-1/31/26			
<b>HEALTH &amp; WELFARE -- CHARGES FOR SERVICES</b>									
1013001	47021 SENIOR CENTER FEES	13,565	1,557	1,346	-	573	900	900	
1013001	47034 PUBLIC HEALTH NURSING FEES	539,462	18,032	-			-	-	
		<b>553,027</b>	<b>19,589</b>	<b>1,346</b>		<b>573</b>	<b>900</b>	<b>900</b>	
<b>HEALTH &amp; WELFARE -- GRANTS</b>									
1013002	42003 YOUTH SERVICES	33,515	31,022	-			-	-	
1013002	42032 PILOT: SR HOUSING AUTHORITY	9,673	7,810	8,653	8,200	11,278	10,000	1,800	22.0%
		<b>43,188</b>	<b>38,832</b>	<b>8,653</b>	<b>8,200</b>	<b>11,278</b>	<b>10,000</b>	<b>1,800</b>	<b>22.0%</b>
<b>PUBLIC WORKS -- CHARGES FOR SERVICES</b>									
1014001	47020 TIPPING FEES	47,862	42,013	36,049	35,000	28,919	50,000	15,000	42.9%
1014001	47056 SHARED SERVICES - MECHANIC	-	8,000	96,000	96,000	56,000	96,000	-	
		<b>47,862</b>	<b>50,013</b>	<b>132,049</b>	<b>131,000</b>	<b>84,919</b>	<b>146,000</b>	<b>15,000</b>	<b>11.5%</b>
<b>LIBRARIES -- CHARGES FOR SERVICES</b>									
1015001	47032 LIBRARY FEES	587	6,470	7,250	6,000	3,809	6,500	500	8.3%
		<b>587</b>	<b>6,470</b>	<b>7,250</b>	<b>6,000</b>	<b>3,809</b>	<b>6,500</b>	<b>500</b>	<b>8.3%</b>
<b>PARKS &amp; RECREATION -- CHARGES FOR SERVICES</b>									
1016001	47033 PROGRAM REGISTRATION FEES	3,713	2,940	3,066	3,000	1,025	3,000	-	0.0%
		<b>3,713</b>	<b>2,940</b>	<b>3,066</b>	<b>3,000</b>	<b>1,025</b>	<b>3,000</b>	<b>-</b>	<b>0.0%</b>
<b>EDUCATION -- CHARGES FOR SERVICES</b>									
1017001	47010 VO AG TUITION	728,355	829,361	403,649	411,563	301,258	411,563	-	0.0%
1017001	47011 SPECIAL EDUCATION TUTION	126,736	60,559	54,010	25,500	6,728	26,775	1,275	5.0%
1017001	47012 NON RESIDENT TUITION	43,470	71,867	62,680	62,680	-	65,814	3,134	5.0%
		<b>898,561</b>	<b>961,787</b>	<b>520,339</b>	<b>499,743</b>	<b>307,986</b>	<b>504,152</b>	<b>4,409</b>	
<b>EDUCATION -- GRANTS</b>									
1017002	42016 FEDERAL PUBLIC LAW 874	1,558,206	1,804,635	1,207,133	1,164,441	514,771	1,178,414	13,973	1.2%
1017002	42018 VOAG GRANT	1,051,239	1,019,200	1,508,652	1,400,000	1,088,711	1,400,000	-	0.0%
1017002	42020 EDUCATION COST SHARING	11,475,245	11,547,735	11,949,448	12,016,278	6,016,310	12,032,619	16,341	0.1%
		<b>14,084,690</b>	<b>14,371,570</b>	<b>14,665,233</b>	<b>14,580,719</b>	<b>7,619,792</b>	<b>14,611,033</b>	<b>30,314</b>	<b>0.2%</b>
<b>TAXES</b>									
1019501	41000 PROPERTY TAXES, CURRENT	41,803,461	43,281,054	45,892,340	48,100,971	46,137,967	49,530,174	1,429,203	3.0%
1019501	41001 ARREARS	366,922	408,251	263,530	320,000	176,821	320,000	-	0.0%
1019501	41002 INTEREST	262,415	255,299	232,610	205,000	116,611	205,000	-	0.0%
1019501	41003 SUSPENSE TAX COLLECTIONS	10,251	10,066	35,972	13,000	8,333	13,000	-	0.0%
1019501	41004 LIENS	21,106	14,211	11,464	13,000	6,136	13,000	-	0.0%
1019501	41008 MV PROPERTY TAX GRANT	143,385	213,782	352,343	411,062	445,888	741,052	329,990	80.3%
		<b>42,607,540</b>	<b>44,182,663</b>	<b>46,788,259</b>	<b>49,063,033</b>	<b>46,891,756</b>	<b>50,822,226</b>	<b>1,759,193</b>	<b>3.6%</b>
<b>OTHER REVENUE</b>									
1019502	49002 TRANSFER IN: BOND PREMIUM	-	-	-	-	-	-	-	
1019502	49002 TRANSFER IN: OTHER	210,517	3,500	-	1,504,675	-	1,854,535	349,860	23.3%
1019503	48001 INTEREST ON DEPOSITS	576,150	1,010,972	1,031,324	525,000	554,764	650,000	125,000	23.8%
		<b>786,667</b>	<b>1,014,472</b>	<b>1,031,324</b>	<b>2,029,675</b>	<b>554,764</b>	<b>2,504,535</b>	<b>474,860</b>	<b>23.4%</b>
	<b>TOTAL</b>	<b>63,514,669</b>	<b>65,160,587</b>	<b>67,695,903</b>	<b>70,364,977</b>	<b>57,982,420</b>	<b>73,555,506</b>	<b>3,190,529</b>	<b>4.5%</b>

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

Department	Account #	Account Name	Project Description	2026 Apprpr	Current Account Balance	FY2027 REQUESTS				Source of Non-Tax Funding													
						Dept Request	Mayor	Council	Preliminary Tax Levy	LoCIP	Town Aid Road Grant	Municipal Aid Grant	Convey-ance	BOE CNR	Other								
<b>General Government</b>																							
Town Council	21010101-57300	New Equipment	Laptop Reserve Fund	1,500	893	1,500	1,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Historic Districts	21010103-54300/54500	R & M /Bldg Maintenance	Sawmill Damn Remediation	10,000	48,818	25,000	25,000	25,000	25,000	-	-	-	-	-	-	-	-	-	-	-	-		
Assessor	21012103-53305	Revaluation	Revaluation Reserve	50,000	48,500	50,000	50,000	50,000	50,000	-	-	-	-	-	-	-	-	-	-	-	-		
MIS	21012151-57310	Equip Replacement	Technology Upgrades	71,500	390	77,175	77,175	77,175	77,175	-	-	-	-	-	-	-	-	-	-	-	-		
MIS	TBD	TBD	Meeting Room Replacements	-	-	125,000	62,500	62,500	62,500	-	-	-	-	-	-	-	-	-	-	-	-		
Land Use	TBD	TBD	Design and Engineering Gales Ferry RT 12 Sidewalks	-	-	65,000	65,000	65,000	65,000	-	-	-	-	-	-	-	-	-	-	-	-		
Land Use	21014301-53306	POCD	Planning & Zoning Document Updates	-	17,500	75,000	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
<b>Public Safety</b>																							
Police	21020101-56378	CALEA Accreditation	CALEA Accreditation	6,500	7,269	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Police	21020101-56379	Psych Exam Reserve	Psychological Exam Reserve	1,375	1,125	1,000	1,000	1,000	1,000	-	-	-	-	-	-	-	-	-	-	-	-		
Police	21020101-57300	New Equipment	Flock Safety Cameras	12,750	1,040	12,000	12,000	12,000	12,000	-	-	-	-	-	-	-	-	-	-	-	-		
Police	21020101-57510	Vehicle	Police Vehicles	54,326	24,458	92,720	46,360	46,360	46,360	-	-	-	-	-	-	-	-	-	-	-	-		
Police	21020101-58692	In Car Video	In Car Video	1,800	13,502	40,000	40,000	20,000	20,000	-	-	-	-	-	-	-	-	-	-	-	-		
Police	21020101-58693	Firearm Replacement Reserve	Firearm Reserve Fund	4,200	6,085	12,600	12,600	12,600	12,600	-	-	-	-	-	-	-	-	-	-	-	-		
Police	21020101-58695	Body Cameras	Body Worn Cameras	7,050	8,749	7,020	7,020	7,020	7,020	-	-	-	-	-	-	-	-	-	-	-	-		
Police	TBD	TBD	Body Armor Replacement	-	-	8,375	8,375	8,375	8,375	-	-	-	-	-	-	-	-	-	-	-	-		
Dispatch	21020103-57300	New Equipment	Radio Base Station Reserve Fund	9,500	50,557	8,500	8,500	8,500	8,500	-	-	-	-	-	-	-	-	-	-	-	-		
ACO	21020105-57300	New Equipment	ACO Vehicle Reserve Fund	2,000	5,828	2,000	2,000	2,000	2,000	-	-	-	-	-	-	-	-	-	-	-	-		
Admin Emerg Serv	21020401-54325	Fire Apparatus	Fire Apparatus Replacement	307,444	1,393,093	384,305	384,305	384,305	384,305	-	-	-	-	-	-	-	-	-	-	-	-		
Admin Emerg Serv	21020401-57306	New Equipment	AED Reserve	9,175	52,843	9,450	9,450	9,450	9,450	-	-	-	-	-	-	-	-	-	-	-	-		
Ledyard Fire	21020501-56215	Clothing Emerg. Serv.	Fire Fighter Personal Protective Equip.	15,000	18,984	15,000	15,000	15,000	15,000	-	-	-	-	-	-	-	-	-	-	-	-		
Ledyard Fire	21020501-57300	New Equipment	Fire Hose	-	-	3,000	3,000	3,000	3,000	-	-	-	-	-	-	-	-	-	-	-	-		
Ledyard Fire	21020501-57300	New Equipment	SCBA Replacement	-	-	12,000	12,000	12,000	12,000	-	-	-	-	-	-	-	-	-	-	-	-		
Ledyard Fire	21020501-57300	New Equipment	Thermal Imaging Camera	-	-	3,000	3,000	3,000	3,000	-	-	-	-	-	-	-	-	-	-	-	-		
Ledyard Fire	21020501-57301	New Equipment	Portable Radios and Pagers	39,000	89,878	7,000	7,000	7,000	7,000	-	-	-	-	-	-	-	-	-	-	-	-		
Ledyard Fire	21020501-57300	New Equipment	R-13 New Engine Equipment	-	-	5,000	5,000	5,000	5,000	-	-	-	-	-	-	-	-	-	-	-	-		
Ledyard Fire	21020501-57300	New Equipment	Hurst Battery Tools	-	-	12,000	12,000	12,000	12,000	-	-	-	-	-	-	-	-	-	-	-	-		
Gales Ferry Fire	21020551-52615	Clothing Emerg. Serv.	Fire Fighter Personal Protective Equip.	16,000	26,180	16,000	16,000	16,000	16,000	-	-	-	-	-	-	-	-	-	-	-	-		
Gales Ferry Fire	21020551-57300	New Equipment	Communication Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Gales Ferry Fire	21020551-57300	New Equipment	Firefighting Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Gales Ferry Fire	21020551-57300	New Equipment	Air Bottles	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Gales Ferry Fire	21020551-57300	New Equipment	SCBA Replacement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Gales Ferry Fire	21020551-57300	New Equipment	Breathing Air Compressor	44,000	246,767	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Gales Ferry Fire	21020551-57300	New Equipment	Rescue Tools Replacement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Gales Ferry Fire	21020551-57300	New Equipment	Fire Station Generator Replacement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Gales Ferry Fire	21020551-57300	New Equipment	Station Exhaust Removal System Replacement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Gales Ferry Fire	21020551-57300	New Equipment	Fire Hose Replacement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		

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

Department	Account #	Account Name	Project Description	2026 Apprpr	Current Account Balance	FY2027 REQUESTS				Source of Non-Tax Funding					
						Dept Request	Mayor	Council	Preliminary Tax Levy	LoCIP	Town Aid Road Grant	Municipal Aid Grant	Convey-ance	BOE CNR	Other
<b>Public Works</b>															
PW	21040101-57311	Heavy Equipment	Heavy Equipment	80,000	4,800	85,000	85,000	85,000	40,000	-	-	-	45,000	-	-
PW	21040101-57312	Large Trucks	Large Trucks	165,000	32,833	190,000	190,000	190,000	190,000	-	-	-	-	-	-
PW	21040101-57313	Small Trucks	Small Trucks	40,000	11,827	42,500	42,500	42,500	42,500	-	-	-	-	-	-
PW	21040101-57314	Light Equipment	Light Equipment	16,000	9,772	16,000	16,000	16,000	16,000	-	-	-	-	-	-
PW	21040101-57315	Pooled Vehicles	Pooled Vehicles	15,000	46,825	15,000	15,000	15,000	15,000	-	-	-	-	-	-
PW	21040101-57316	Beverage Container Surcharges	Sweeper	-	-	12,000	12,000	12,000	12,000	-	-	-	-	-	-
PW	21040107-54005	Road Restoration	Road Restoration	890,000	7,655	1,065,000	900,000	900,000	99,202	182,572	197,141	421,085	-	-	-
PW	21040107-54006	Road Maintenance	Road Maintenance	147,889	83,647	197,141	197,141	197,141	-	-	197,141	-	-	-	-
PW	21040111-58240	Building Reserve Fund	Municipal Building Reserve Fund	100,000	140,910	100,000	100,000	100,000	100,000	-	-	-	-	-	-
PW	21040107-54017-G0015	Whitford Brook Watershed	Whitford Brook Watershed Infrastructure	2,250,000	-	2,800,000	2,800,000	2,800,000	-	-	-	-	-	-	2,800,000
<b>Library</b>															
Library	21050101-57300	New Equipment	Technology Upgrades	-	110	5,000	5,000	5,000	5,000	-	-	-	-	-	-
<b>Parks &amp; Recreation</b>															
PR	Fund 0203	Site Improvements	See CIP Backup for Details	-	-	92,000	92,000	92,000	-	-	-	-	92,000	-	-
<b>Schools</b>															
Capital / CNR	CNR TOTAL		See CIP Backup for Details	-	-	391,500	306,500	306,500	306,500	-	-	-	-	-	-
Operating	OPERATING TOTAL		See CIP Backup for Details	-	-	156,500	156,500	156,500	-	-	-	-	-	-	156,500
<b>TOTAL</b>						<b>6,237,286</b>	<b>5,878,426</b>	<b>5,781,926</b>	<b>1,690,487</b>	<b>182,572</b>	<b>394,282</b>	<b>421,085</b>	<b>137,000</b>	<b>-</b>	<b>2,956,500</b>

\*\*\* BOE Operating Budget

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

<b>FY27 CAPITAL IMPROVEMENT PLAN REQUESTS</b>															
DEPARTMENT	DESCRIPTION	Priority	Total 2027 Request	Dept. Request	Mayor	FY27 COUNCIL	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35	FY36
<b>Town Council</b>			1,500												
	Laptop Reserve Fund	SR		1,500	1,500		1,500	1,500	1,500	1,500	1,500	-			
<b>Historic District Comm</b>			25,000												
	Sawmill Damn Remediation	DF		25,000	25,000	25,000	25,000	50,000	250,000	100,000	-	-			
<b>Assessor's Office</b>			50,000												
	Revaluation	SR		50,000	50,000	50,000	50,000	50,000	-	-	-	-	-	-	-
<b>MIS</b>			202,175												
	Computer & Server Replacement Reserve Fund	SR		77,175	77,175	77,175	81,034	85,085	89,340	93,807	96,621	101,452			
	Meeting Room Replacements	SR		125,000	62,500	62,500	62,500	-	-	-	-	-			
<b>Land Use</b>			140,000												
	Design and Engineering Gales Ferry RT 12 Sidewalks	SR		65,000	65,000	65,000	65,000	-	-	-	-	-	-	-	-
	Planning & Zoning Document Updates	SR		75,000	75,000	-	75,000	-	-	-	-	-	-	-	-
<b>Police Department</b>			184,215												
	CALEA Accreditation			-	-	-	-	-	-	-	-	-	-	-	-
	Psychological Exam Reserve	SR(5)		1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000			
	Flock Safety Cameras	SR(2)		12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000			
	Police Vehicles	SR(1)		92,720	46,360	46,360	92,720	48,000	96,000	96,000	98,000	99,000			
	In Car Video	SR(5)		40,000	40,000	20,000	40,000	40,000	1,800	1,800	1,800	1,800			
	Firearm Reserve Fund	SR(3)		12,600	12,600	12,600	8,400	500	500	500	500	500			
	Body Worn Cameras	SR(6)		7,020	7,020	7,020	7,020	7,020	7,020	7,020	7,020	7,020			
	Body Armor Replacement	SR(7)		8,375	8,375	8,375	8,375	8,375	8,375	8,375	8,500	8,500			
	Radio Base Station Reserve Fund	SR (2)		8,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500			
	ACO Vehicle Reserve Fund	SR(1)		2,000	2,000	2,000	2,000	2,000	2,000	5,000	5,000	5,000			
<b>Ledyard Fire Company</b>			57,000												
	Fire Fighter Personal Protective Equip.	RPH (1)		15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000			
	Fire Hose	RPH (3)		3,000	3,000	3,000	3,000	2,000	2,000	1,500	1,500	1,500			
	SCBA Replacement	SR (2)		12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000			
	Thermal Imaging Camera	IOE (6)		3,000	3,000	3,000	3,000	-	-	-	-	-			
	Portable Radios and Pagers	IOE(6)		7,000	7,000	7,000	7,000	7,000	5,000	-	-	-			
	R-13 New Engine Equipment	RPH (4)		5,000	5,000	5,000	5,000	5,000	5,000	5,000	-	-			
	Hurst Battery Tools	SR(5)		12,000	12,000	12,000	-	-	-	-	-	-			
<b>Gales Ferry Fire District</b>			16,000												
	Fire Fighter Personal Protective Equip.	RPH (1)		16,000	16,000	16,000	17,000	17,000	17,000	18,000	18,000	18,000			
	Communication Equipment	SR (2)		-	-	-	5,000	5,000	5,000	5,000	5,000	5,000			
	Firefighting Equipment	RPH (2)		-	-	-	3,000	3,000	3,000	3,000	3,000	3,000			
	Air Bottles	RPH (1)		-	-	-	5,000	6,000	6,000	7,500	7,500	-			
	SCBA Replacement	RPH (2)		-	-	-	15,000	15,000	18,000	18,000	20,000	20,000			
	Breathing Air Compressor	RPH (2)		-	-	-	-	-	-	-	-	-			
	Rescue Tools Replacement	RPH (2)		-	-	-	4,000	4,000	4,000	4,000	4,000	4,000			
	Fire Station Generator Replacement	RPH (2)		-	-	-	-	-	-	-	-	-			
	Station Exhaust Removal System Replacement	RPH (2)		-	-	-	-	-	-	-	-	-			
	Fire Hose Replacement	RPH (2)		-	-	-	4,000	4,000	4,000	4,000	4,000	4,000			

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

<b>FY27 CAPITAL IMPROVEMENT PLAN REQUESTS</b>															
DEPARTMENT	DESCRIPTION	Priority	Total 2027 Request	Dept. Request	Mayor	FY27 COUNCIL	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35	FY36
<b>Admin Emerg Serv</b>			393,755												
	AED Reserve	RPH		9,450	9,450	9,450	9,575	9,950	10,205	10,468	10,782	11,106			
	Fire Apparatus Replacement	SR		384,305	384,305	384,305	407,363	439,952	459,750	480,439	502,059	524,651			
<b>Public Works</b>															
<i>Equipment</i>			360,500												
	Heavy Equipment	SR(H)		85,000	85,000	85,000	85,000	85,000	85,000	90,000	90,000	90,000			
	Large Trucks	SR(H)		190,000	190,000	190,000	190,000	190,000	200,000	200,000	200,000	200,000			
	Small Trucks	SR(H)		42,500	42,500	42,500	42,500	45,000	45,000	47,500	47,500	50,000			
	Light Equipment	SR, IOE(M)		16,000	16,000	16,000	17,000	17,000	17,000	18,000	18,000	18,000			
	Pooled Vehicles	SR(H)		15,000	15,000	15,000	17,500	17,500	20,000	20,000	22,500	22,500			
	Sweeper	SR(H)		12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000			
<i>Roads</i>			1,262,141												
	Road Restoration	DF,SR,C (H)		1,065,000	900,000	900,000	1,065,000	1,065,000	1,115,000	1,115,000	1,115,000	1,165,000			
	Road Maintenance			197,141	197,141	197,141	-	-	-	-	-	-			
<i>Buildings</i>			100,000												
	Municipal Building Reserve Fund	SR(H)		100,000	100,000	100,000	110,000	110,000	120,000	120,000	130,000	130,000			
<i>Other</i>			2,800,000												
	Whitford Brook Watershed Infrastructure	DF,SR,C (H)		2,800,000	2,800,000	2,800,000	2,800,000	2,800,000	1,150,000	-	-	-			
<b>Library</b>			5,000												
	Technology Upgrades	SR		5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000			
<b>Parks &amp; Recreation</b>			92,000												
	Tree Trimming / Removal	DF		15,000	15,000	15,000	-	-	-	-	-	-			
	Security Camera	RPH		15,000	15,000	15,000	-	-	-	-	-	-			
	Park Amenities	IOE		20,000	20,000	20,000	-	-	-	-	-	-			
	Blonders Upgrades	IOE		25,000	25,000	25,000	-	-	-	-	-	-			
	AED's and Climate Controlled Boxes	RPH		17,000	17,000	17,000	-	-	-	-	-	-			
<b>Board of Education</b>															
<i>Bondable</i>			600,000												
	LHS - Boiler System Re[placement & BMS System	20	DF	-	-	-	20,000,000	-	-	-	-	-	-	-	-
	LHS - Parking Lot	36	DF	-	-	-	-	-	1,500,000	-	-	-	-	-	-
	LHS - Window Replacement	18	DF	-	-	-	3,500,000	-	-	-	-	-	-	-	-
	LHS - Add Elavator to Lower Level	34	NEF	-	-	-	-	-	-	-	350,000	-	-	-	-
	LHS - Classroom Ventilation and Air Conditioning	23	DF	-	-	-	21,250,000	-	-	-	-	-	-	-	-
	LHS - Roof Replacement	33	SR	-	-	-	-	-	-	-	8,000,000	-	-	-	-
	LHS - Replace Media Center Roof	24	DF	-	-	-	525,000	-	-	-	-	-	-	-	-
	LHS - Auditorium Air Conditioning	22	NEF	-	-	-	500,000	-	-	-	-	-	-	-	-
	LMS - Expand Cafeteria	21	NEF	600,000	600,000	600,000	-	-	-	-	-	-	-	-	-
	JWL - Window Replacement	35	IOE	-	-	-	-	-	-	1,200,000	-	-	-	-	-
	JWL - Parking Lot	37	DF	-	-	-	-	500,000	-	-	-	-	-	-	-

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

<b>FY27 CAPITAL IMPROVEMENT PLAN REQUESTS</b>															
DEPARTMENT	DESCRIPTION	Priority	Total 2027 Request	Dept. Request	Mayor	FY27 COUNCIL	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35	FY36
<b>Capital / Non-Recurring</b>			391,500												
	LHS - Needs study (BOE is paying from FY 26 capital)	1	DF	75,000	-	-	-	-	-	-	-	-	-	-	-
	LHS - Lower Level Restrooms	25	DF	-	-	-	-	85,000	-	-	-	-	-	-	-
	LHS - Lower Level Locker Rooms	26	DF	-	-	-	-	-	125,000	-	-	-	-	-	-
	LHS - Boiler System Repairs	2	DF/SR	22,500	22,500	22,500	-	-	-	-	-	-	-	-	-
	LHS - Electrostatic Locker Painting	30	DF	-	-	-	-	-	-	-	-	-	50,000	-	-
	LHS - Science Lab Upgrades	6	DF/EPS	-	-	-	138,000	142,000	145,000	-	-	-	-	-	-
	LHS - Culinary Room Renovations	38	IOE/C	-	-	-	-	75,000	-	-	-	-	-	-	-
	LHS - Resurface Tennis Courts	28	IOE	-	-	-	50,000	-	-	-	-	-	-	-	-
	LHS - Outdoor Athletics Lavs / Storage	29	NEF/IOE	-	-	-	-	-	-	-	-	-	-	200,000	-
	LHS - Replace Turf Field Scoreboard	16	NEF/IOE	-	-	-	70,000	-	-	-	-	-	-	-	-
	LHS - Varsity Lockerroom Renovation	19	DF	-	-	-	-	150,000	-	-	-	-	-	-	-
	LHS - Athletic Lockerroom Renovation	10	DF	-	-	-	-	150,000	-	-	-	-	-	-	-
	LHS - Replacement Field Lights	27	DF/IOE	-	-	-	-	-	125,000	-	-	-	-	-	-
	LHS - Replacement PA System	5	DF/SR	10,000	10,000	10,000	-	-	-	-	-	-	-	-	-
	LHS - Gym Bleachers	31	DF/C	-	-	-	200,000	-	-	-	-	-	-	-	-
	LHS - Gym Dividing Wall	17	DF/C	-	-	-	35,000	-	-	-	-	-	-	-	-
	LHS - Aux Gym Padding	32	DF/C	-	-	-	30,000	-	-	-	-	-	-	-	-
	LHS - Replace sewer piping	15	DF/RPH	-	-	-	-	70,000	-	-	-	-	-	-	-
	LHS - Softball field renovation	11	DF/SR	-	-	-	45,000	-	-	-	-	-	-	-	-
	JWL - Classroom Renovations	7	DF/IOE/C	140,000	140,000	140,000	143,000	146,000	-	-	-	-	-	-	-
	JWL - Basketball Court Pavement	12	DF	-	-	-	70,000	-	-	-	-	-	-	-	-
	JWL - Replace PA System	3	DF/SR	6,000	6,000	6,000	-	-	-	-	-	-	-	-	-
	CO - Replacement Truck	8	IOE	80,000	70,000	70,000	-	-	-	-	-	-	-	-	-
	District - Trailer	9	SR	5,000	5,000	5,000	-	-	-	-	-	-	-	-	-
	GFS - Playground Surface	13	DF	-	-	-	50,000	-	-	-	-	-	-	-	-
	GFS - Replace PA System	4	DF/SR	6,000	6,000	6,000	-	-	-	-	-	-	-	-	-
	GHS - Turf Playground	14	DF	47,000	47,000	47,000	-	-	-	-	-	-	-	-	-
<b>Operating</b>			156,500												
	LHS - Parking Lot Repairs		DF	4,000	4,000	4,000	4,000	4,000	4,000	-	-	-	-	-	-
	LHS - Athletic Field Repairs		SR	7,500	7,500	7,500	7,500	7,500	7,500	-	-	-	-	-	-
	LHS - Masonry Repairs		DF	5,000	5,000	5,000	5,000	5,000	5,000	-	-	-	-	-	-
	Districtwide - HVAC Maintenance		IOE	140,000	140,000	140,000	140,000	140,000	140,000	-	-	-	-	-	-
<b>PRIORITY KEY</b>						6,381,926									
RPH	Risk to Public Health														
DF	Deteriorated Facility														
SR	Systematic Replacement														
IOE	Improvement of Operating Efficiency														

FY2027 Water Budget

Report As of: 12/1/2025

ORG	OBJ	ACCOUNT DESCRIPTION	FY24 ACTUAL	FY25 ACTUAL	FY26 BUDGET	FY26 YTD ACTUAL	FY26 ENCUMBRANCE/REQ	FY26 AVAILABLE BUDGET	% USED	FY27 Proposed Budget	Changes
50590991	59305	CONTRIBUTION TO CNR	130,000.00	130,000.00	130,000.00	0.00	0.00	130,000.00	0%	130,000.00	0.00
50591603	58100	DUES & FEES	1,805.25	759.68	3,100.00	567.64	135.00	2,397.36	23%	3,100.00	0.00
50591620	51625	TECHNICAL ADMINISTRATOR	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	63,750.00	0.00
50591623	56225	POWER PURCHASED	9,761.81	14,469.04	10,000.00	3,061.25	6,938.75	0.00	100%	10,000.00	0.00
50591626	53720	GU OPERATING-EMERGENCY	24,363.50	22,224.57	9,000.00	866.55	3,593.77	4,539.68	50%	9,033.00	33.00
50591627	53725	GU OPERATING AGREEMENT ANNUAL	298,119.96	305,572.92	330,986.00	137,910.85	162,089.15	30,986.00	91%	340,441.00	9,455.00
50591627	53726	GU CUSTOMER SERVICE	96,642.47	98,280.16	105,319.85	43,883.38	41,116.62	20,319.85	81%	108,479.00	3,159.15
50591663	54110	RTE 12 WATER PURCHASED USED	340,211.81	385,013.47	350,000.00	105,263.37	244,736.63	0.00	100%	400,000.00	50,000.00
50591663	54115	ROUTE 117 WATER PURCHASED USED	386,558.85	387,934.88	400,000.00	97,292.66	252,707.34	50,000.00	88%	400,000.00	0.00
50591663	54120	METER EQUIPMENT	6,215.00	14,788.33	16,000.00	1,016.96	3,983.04	11,000.00	31%	16,000.00	0.00
50591921	53601	INTEREST EXPENSE	22.00	22.00	0.00	0.00	0.00	0.00	0%	0.00	0.00
50591921	54420	FINANCE DEPT SERVICES	26,000.00	26,000.00	26,000.00	0.00	0.00	26,000.00	0%	33,000.00	7,000.00
50591921	54506	FIRE HYDRANT MAINTENANCE	-8,175.00	-8,175.00	14,400.00	0.00	0.00	14,400.00	0%	14,400.00	0.00
50591921	58810	GEN OBLIGATION BOND PRINCIPAL	0.00	0.00	20,799.00	0.00	0.00	20,799.00	0%	20,799.00	0.00
50591921	58811	GEN OBLIGATION BOND INTEREST	4,076.54	3,244.60	2,829.00	0.00	0.00	2,829.00	0%	1,997.00	-832.00
50591921	58820	CWF/DWSRF LOAN PRINCIPAL	0.00	0.00	260,920.00	0.00	0.00	260,920.00	0%	226,565.00	-34,355.00
50591921	58821	CWF/DWSRF LOAN INTEREST	46,978.07	41,891.83	36,702.00	12,815.89	0.00	23,886.11	35%	30,698.00	-6,004.00
50591921	58822	LOAN PAYMENT TO SEWER DEP	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	0.00	0.00
50591921	59300	TRANSFERRED FUNDS	187,500.00	187,500.00	0.00	0.00	0.00	0.00	0%	0.00	0.00
50591923	53600	ACCOUNTING SERVICES/AUDIT	6,821.25	8,245.00	9,738.00	1,275.00	7,225.00	1,238.00	87%	9,738.00	0.00
50591926	52300	RETIREMENT	-1,949.00	-6,689.00	4,261.50	0.00	0.00	4,261.50	0%	10,000.00	5,738.50
50591991	58910	CONTINGENCY	0.00	0.00	20,476.45	0.00	0.00	20,476.45	0%	20,000.00	-476.45
50591991	58911	LEAK TEST	0.00	0.00	15,000.00	0.00	0.00	15,000.00	0%	15,000.00	0.00
50591991	59500	DEPRECIATION EXPENSE	312,364.00	312,364.00	0.00	0.00	0.00	0.00	0%	0.00	0.00
50591999	59000	WRITE-OFF EXPENSE	-	0.00	0.00	312,364.00	0.00	-312,364.00	0%	0.00	0.00
5059801	46044	WPCA REV NON CUSI	0.00	0.00	0.00	0.00	0.00	0.00	0%	0.00	0.00
5059801	46045	NEW METER CHARGE	0.00	0.00	-5,000.00	0.00	0.00	-5,000.00	0%	-5,000.00	0.00
5059801	46046	WATER MISC	33.15	-3,405.00	-3,000.00	-3,726.45	0.00	726.45	124%	-3,000.00	0.00
5059801	46048	NEW CONNECTION REVENUE	-3,995.00	-4,710.00	-5,000.00	-1,940.00	0.00	-3,060.00	39%	-5,000.00	0.00
5059801	46049	TRANSMISSION FEE MONTVILLE WAT	-14,709.82	-10,869.37	-21,000.00	-4,818.39	0.00	-16,181.61	23%	-21,000.00	0.00
5059801	46050	WATER USAGE CHARGE	-1,142,202.49	-1,248,547.83	-1,395,881.80	-444,409.19	0.00	-951,472.61	32%	-1,534,541.00	-138,659.20
5059801	46051	WATER LATE FEE	-1,683.29	-1,078.78	0.00	-406.03	0.00	406.03	0%	0.00	0.00
5059801	46053	WATER ASSESSMENT	-15,107.31	-13,010.82	0.00	-1,637.35	0.00	1,637.35	0%	0.00	0.00
5059801	46054	HYDRANT MAINTENANCE	0.00	0.00	-14,400.00	0.00	0.00	-14,400.00	0%	-14,400.00	0.00
5059001	47009	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00	0%	0.00	0.00
5059801	48001	INTEREST ON DEPOSITS	0.00	0.00	0.00	0.00	0.00	0.00	0%	0.00	0.00
5059001	49002	TRANSERS IN:	-388,678.26	-388,677.26	-321,250.00	-121,628.21	0.00	-199,621.79	0.38	-280,059.00	41,191.00
		<b>Total 0505 WATER FUND</b>	<b>300,973.49</b>	<b>253,147.42</b>	<b>0.00</b>	<b>137,751.93</b>	<b>722,525.30</b>	<b>-860,277.23</b>		<b>0.00</b>	
		<b>Revenue Total</b>	<b>-1,566,343.02</b>	<b>-1,670,299.06</b>	<b>-1,765,531.80</b>	<b>-578,565.62</b>	<b>0.00</b>	<b>-1,186,966.18</b>		<b>-1,863,000.00</b>	<b>-97,468.20</b>
		<b>Expense Total</b>	<b>1,867,316.51</b>	<b>1,923,446.48</b>	<b>1,765,531.80</b>	<b>716,317.55</b>	<b>722,525.30</b>	<b>639,052.95</b>		<b>1,863,000.00</b>	<b>97,468.20</b>

\*Amounts are tentative to agreements being finalized

## FY2027 Sewer Budget

Report YTD As of: 12/1/2025

ORG	OBJ	ACCOUNT DESCRIPTION	FY24 Actual	FY25 Actual	FY26 Budget	FY 26 ENCUMBRAI % USED	FY27 Proposed Bud Changes		
50190603	54225	SLUDGE HAULING	13,559.54	15,783.70	17,300.00	9,720.94	98%	16,000.00	-1,300.00
50190603	58100	DUES & FEES	1,769.89	2,385.83	5,000.00	415.00	45%	5,000.00	0.00
50190611	54510	ELECTRICIAN	4,566.45	9,222.11	3,000.00	1,995.00	100%	3,000.00	0.00
50190620	51305	OVERTIME/SEASONAL HELP	17,282.18	21,447.63	17,500.00	0.00	50%	35,100.00	17,600.00
50190620	51705	LONGEVITY	0.00	0.00	500.00	0.00	0%	500.00	0.00
50190621	52160	EMPLOYEE UNIFORMS	462.48	761.00	1,000.00	483.96	69%	1,000.00	0.00
50190623	56200	HEATING OIL/PROPANE	1,406.93	2,892.11	3,000.00	2,157.92	83%	3,000.00	0.00
50190623	56220	ELECTRICITY	39,140.60	42,902.85	50,000.00	27,205.50	85%	46,000.00	-4,000.00
50190623	56261	GASOLINE/DIESEL	4,452.28	3,535.81	4,500.00	2,813.06	78%	4,500.00	0.00
50190624	56914	PUMPING SUPPLY & EXPENSE	2,822.89	3,030.61	3,300.00	540.00	33%	3,300.00	0.00
50190641	56912	CHEMICALS	30,735.55	32,753.94	23,000.00	11,615.08	95%	26,500.00	3,500.00
50190643	56916	TREATMENT EXPENSE	7,642.50	0.00	5,000.00	0.00	20%	4,000.00	-1,000.00
50190663	53710	METER CALIBRATION EXPENSE	0.00	950.00	950.00	0.00	0%	950.00	0.00
50190673	54515	MAINTENANCE OF MAINS	446.08	6,084.80	3,000.00	3,000.00	100%	3,000.00	0.00
50190678	54505	MAINTENANCE OF MISC. PLA	15,158.65	17,474.21	12,000.00	3,156.95	93%	14,000.00	2,000.00
50190678	56802	SAFETY EQUIPMENT	150.00	260.00	1,000.00	5.00	50%	1,000.00	0.00
50190678	56804	LAB EQUIPMENT	368.40	0.00	2,900.00	0.00	0%	2,900.00	0.00
50190920	51610	SUPERVISORS	95,396.29	97,657.61	97,666.00	0.00	40%	100,596.00	2,930.00 *
50190920	51625	TECHNICAL ADMINISTRATOR	0.00	0.00	0.00	0.00	#DIV/0!	11,250.00	11,250.00
50190920	51635	SHIFT OPERATOR	78,610.72	77,663.29	76,940.00	0.00	40%	80,824.00	3,884.00
50190920	51640	LAB TECHNICIAN	52,800.80	57,653.72	57,408.00	0.00	38%	57,408.00	0.00 *
50190920	52880	COMPENSATED ABSENCE EXP	1,630.00	0.00	0.00	0.00	N/A	0.00	0.00
50190921	53601	INTEREST EXPENSE	-646.00	-646.00	0.00	0.00	N/A	0.00	0.00
50190921	54150	LAKESIDE MAINTENANCE	783.40	3,070.00	3,000.00	0.00	17%	3,000.00	0.00
50190921	54420	FINANCE DEPT SERVICES	14,000.00	14,000.00	7,000.00	0.00	0%	7,000.00	0.00
50190921	56100	OPERATING EXPENSES	5,474.85	6,385.08	11,000.00	2,660.38	34%	10,000.00	-1,000.00
50190921	58810	GEN OBLIGATION BOND PRINCIPAL	0.00	0.00	72,682.00	0.00	0%	72,682.00	0.00
50190921	58811	GEN OBLIGATION BOND INTEREST	33,544.00	29,936.72	27,988.00	0.00	0%	24,381.00	-3,607.00
50190921	58820	CWF/DWSRF LOAN PRINCIPAL	0.00	0.00	0.00	0.00	N/A	0.00	0.00
50190921	58821	CWF/DWSRF LOAN INTEREST	0.00	0.00	0.00	0.00	N/A	0.00	0.00
50190921	59300	TRANSFERRED FUNDS	62,500.00	62,500.00	0.00	0.00	N/A	0.00	0.00
50190921	59500	DEPRECIATION EXPENSE	161,187.00	165,976.00	0.00	0.00	N/A	0.00	0.00
50190923	53600	ACCOUNTING SERVICES/AUDIT	1,203.75	1,455.00	3,000.00	1,275.00	50%	3,000.00	0.00
50190923	53705	LABORATORY TESTS	9,191.00	11,878.00	8,200.00	4,804.00	98%	9,500.00	1,300.00
50190923	58110	TRAINING/MTGS/DUES/SUBSCRIP	346.91	509.00	1,500.00	890.00	59%	1,500.00	0.00
50190926	52000	HEALTH CARE	46,319.52	68,006.62	75,106.00	0.00	0%	90,559.00	15,453.00 *
50190926	52300	RETIREMENT	7,195.14	4,717.21	21,243.00	0.00	0%	23,293.90	2,050.90 *
50190926	52500	SOCIAL SECURITY	17,804.74	19,633.69	17,768.00	0.00	0%	18,290.00	522.00 *
50190926	52900	WORKER'S COMP GEN GOV	0.00	0.00	8,979.00	0.00	0%	9,243.00	264.00
50190933	54305	VEHICLE MAINTENANCE	3,419.66	1,875.57	2,000.00	824.30	60%	2,000.00	0.00
50190990	57505	SEWER TIE IN	0.00	0.00	1,000.00	0.00	0%	1,000.00	0.00
50190991	58910	CONTINGENCY	6,603.32	2,724.10	10,000.00	1,000.00	10%	10,000.00	0.00
50190991	59305	CONTRIBUTION TO CNR	20,000.00	20,000.00	20,000.00	0.00	0%	20,000.00	0.00
50191627	53726	GU CUSTOMER SERVICE	15,732.49	17,343.56	18,585.86	7,255.88	81%	19,143.00	557.14
5019701	46020	SEWER USAGE CHARGES	-519,947.47	-527,141.20	-592,845.86	0.00	45.60	-646,856.90	-54,011.04
5019701	46021	SEWER LATE FEE	-980.62	-486.20	-500.00	0.00	20.50	-500.00	0.00
5019701	46022	SEWER ASSESSMENT	-1,111.89	0.00	0.00	0.00	100.00	0.00	0.00
5019701	46024	SEWER MISC	78.64	-80.00	0.00	0.00	100.00	0.00	0.00
5019701	46044	WPCA REV NON CUSI	-280.00	0.00	0.00	0.00	100.00	0.00	0.00
5019701	48001	INTEREST ON DEPOSITS	0.00	0.00	0.00	0.00	100.00	0.00	0.00
5019701	47009	MISC RWEVENUE	-26.31	0.00	0.00	0.00	100.00	0.00	0.00
5019702	42029	STATE GRANTS - SEWER	-134.00	-195.00	0.00	0.00	100.00	0.00	0.00
5019001	49002	TRANSERS IN:	-481,208.97	-1,330,945.69	-100,670.00	0.00	0.00	-97,063.00	3,607.00
		<b>Total 0501 SEWER</b>	<b>-230,548.61</b>	<b>-1,037,024.32</b>	<b>0.00</b>	<b>77,425.38</b>	<b>100.00</b>	<b>0.00</b>	<b>0.00</b>
		<b>Revenue Total</b>	<b>-1,003,610.62</b>	<b>-1,858,848.09</b>	<b>-694,015.86</b>	<b>0.00</b>	<b>37.00</b>	<b>-744,419.90</b>	<b>-50,404.04</b>
		<b>Expense Total</b>	<b>773,062.01</b>	<b>821,823.77</b>	<b>694,015.86</b>	<b>77,425.38</b>	<b>40.30</b>	<b>744,419.90</b>	<b>50,404.04</b>
		<b>Grand Total</b>			<b>0.00</b>	<b>77,425.38</b>	<b>100.00</b>	<b>0.00</b>	

\*Amounts are tentative to agreements being finalized

**Ledyard Board of Education  
2026-2027**

**Board of Education Approved Budget**

**February 10, 2026**

**Total BOE Budget: \$41,932,335**

**BOE Budget Increase: \$1,470,093 (3.63%)**

**Town Allocated Health Insurance Budget: \$TBD\***

**Town Allocated Health Insurance Increase: \$TBD\***

**Total Budget with Town Allocated Health Insurance: \$TBD\***

**Budget increase with Town Allocated Health Insurance: \$TBD\***

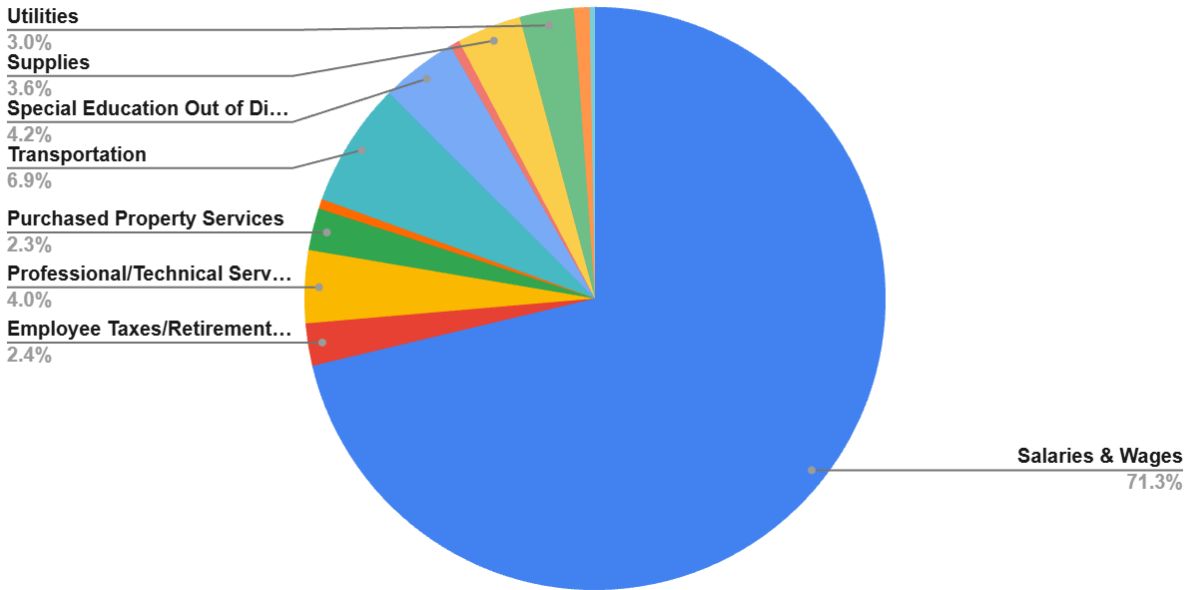
**\* The Town of Ledyard has maintained sole authority over insurance plan design, selection of carriers and other decisions related to the cost of employee health insurance.**

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**BOARD OF EDUCATION PROPOSED BUDGET  
SECTION I: EXECUTIVE SUMMARY**

2026-2027 Budget Breakdown



**Salaries and Wages (object codes 51010-51300) – Increase \$1,202,233 (4.19%)**

Teacher salaries support regular education activities, library media services, the special education program, pre-kindergarten program, guidance and career services, intervention, social workers, and school psychologists. Teacher Salaries (51030-51050) increased overall by \$888,924. This increase includes the contractual gross wage increase, plus step increases of \$791,044 and one known teacher retirement. In addition, the 2026-2027 budget includes a request for 1.0 FTE Math Instructional Coach at the elementary level to support curricular implementation and excellence aligned with our strategic plan’s commitment to supporting staff in engaging our students in rigorous learning experiences. This budget also adds 5 Class F stipends for a marching band program at the high school.

School Administration is involved in activities associated with directing and managing individual schools’ operations following system-wide policies and standards. The administration is responsible for the supervision of all school operations, including oversight of curriculum and instruction, students’ academic and extracurricular activities, assignment of duties, evaluation of staff members and maintenance of educational records. School-based administration includes 4.0 FTE Principals, 5.0 FTE Assistant Principals, and 5.0 FTE Special Education

Administrators. The Ledyard Administrators Association (LAA) contract calls for a gross wage increase of 3.0% over the 2025-26 year plus associated step increases.

This budget includes the addition of 1.0 FTE non-bargaining unit position in Facilities to support the activities of that department.

The AFSCME Information Technology bargaining unit agreement is yet to be negotiated for the next fiscal year. Funds are allocated for the AFSCME Paraprofessional, AFSCME Secretarial and the AFSCME Custodian/Maintenance bargaining units based on ratified contracts. All of the aforementioned staff members are responsible for the oversight of critical district tasks that include, but are not limited to: administrative tasks for offices, data management, attendance data, purchasing, maintenance and cleaning of building sites, maintenance of grounds, maintenance of equipment, student information systems, information technology hardware used by staff and students, and assistance in oversight of students.

The substitute teacher rate remains at \$130/day.

**Employee Benefits (object codes 52200-52800) – Increase \$55,983 (6.02%)**

Unemployment Expense (52600), District Tuition Reimbursement (52350), and Social Security/Medicare Expense (52200) have been adjusted based on trends, previous fiscal year expenditures and anticipated increases.

The Town managed budget includes funds for school district personnel medical/dental/vision insurance. The Ledyard Education Association, our largest bargaining unit, will increase from a 24.25% premium share in the 2025-2026 fiscal year to a 24.50% premium share in the 2026-2027 school year. In 2026-2027, the LAA Group will continue to have a 21% premium share, no change from 2025-2026; the AFSCME Paraprofessional group will have a 20% premium share (unchanged from 2025-26); and the AFSCME Custodian/Maintenance group has a 18.75% premium share, an increase 0.50% from the previous year; and the AFSCME Secretarial unit will go from 19.25% in 2025-2026 to 19.50% in 2026-2027. The AFSCME IT unit currently has a 18.55% premium share in 2025-2026 and will enter into negotiations during this budget year.

Insurance costs typically increase annually; assuming a 10% increase to insurance rates and flat employee healthcare participation, the above premium share changes, negotiated by the Board, represents an increase in estimated employee insurance cost share of \$186,703 to offset town government expenses.

**Professional/Technical Services (object codes 53210-53740) – Increase \$37,578 (2.27%)**

The increases in this line are related to an increase of \$18,000 (2082320 53400), attributable to services related to data dashboard engagement as well as costs due for work towards NEASC district accreditation. In addition, we are anticipating increased cost due to inflation of a combined \$44,578 in special education behavior service costs (2091260 53400), other special education services (2092190 53400), as well as occupational therapy (2092190 53440) and physical therapy expenses (2092190 53460).

These increases are partially offset by a decrease in the use of Ignite Education tutoring services in our literacy intervention programming and Multi Tiered System of Support (MTSS) of \$25,000 (2081000 53210).

**Purchased Property Services (object codes 54100-54900) – Increase \$3,968 (0.41%)**

We estimate an inflationary increase to water and sewer (2112600 54100) and disposal services (2112600 54210) of \$3,968, but otherwise anticipate this line to be flat to the current year.

**Other Purchased Services (object codes 55100-55900) – Increase \$186,257 (3.77%)**

The budget for transportation (55100) is based on a contractual increase of 4.98%; \$429.23 per day for a full-size bus. Pupil Transportation services include conveying students to and from school as required by state and federal laws. In addition, the district provides transportation to school sponsored activities. Ledyard currently contracts for twenty-two (22) regular buses and eight (8) special education buses. Ledyard also contracts for five (5) special education vans to transport students to out of district locations. Other providers are utilized for specialized transportation for students, including but not limited to homelessness, DCF placement, IEP or 504 determination, or out of district placement.

Tuition costs are related to three areas: special education out-of-district programs, magnet schools, and adult education. Special Education outplaced tuition is highly volatile and is an area of ongoing risk. Due to escalating student need, enrollment and inflationary cost, special education tuition costs (55600/55700) are forecasted to increase by \$133,052, this amount is partially offset by an estimated decrease in general education magnet tuition costs (2086110 56110) of \$62,473.

Ledyard Public Schools participates in the Norwich Collaborative Adult Education Consortium. The consortium provides mandated courses in citizenship, English for those with limited proficiency, and courses leading to a graduate equivalency diploma (GED). A state grant partially funds this program, and Ledyard Public Schools is required to fund the balance. The adult education line (55900) is budgeted at \$32,725.

**Supplies (object codes 56110-56900) – Increase \$15,921 (0.58%)**

We are anticipating some inflationary increase in overall supplies totaling \$5,106. In addition, we are expecting an increase in electricity cost of \$23,371.

Textbook expenses (56400) are adjusted annually based on specific requirements, approved revisions and licensed renewals aligned with the curriculum cycle. The budget for textbooks increased by a net \$24,243 based on the requirements for the upcoming school year. Testing supplies, ELA and Math consumables - instructional technology (56800) is anticipated to decrease a net \$41,999 primarily due to the implementation of new assessment tools. The budget for instructional supplies for Mathematics (2081011 56110) is increased by \$15,200 to accommodate the purchase of new graphing calculators.

Athletic supplies at the middle school (2053200 56900) are reduced \$10,000 due to a one-time purchase last fiscal year.

Maintenance supplies (2112600 56900) are flat funded in this budget based on yearly estimates, but continue to present an area of risk due to the increasing issues and part costs for the HVAC systems at GHS and LMS.

**Equipment (object codes 57300-57350) – Decrease \$31,847 (-8.07%)**

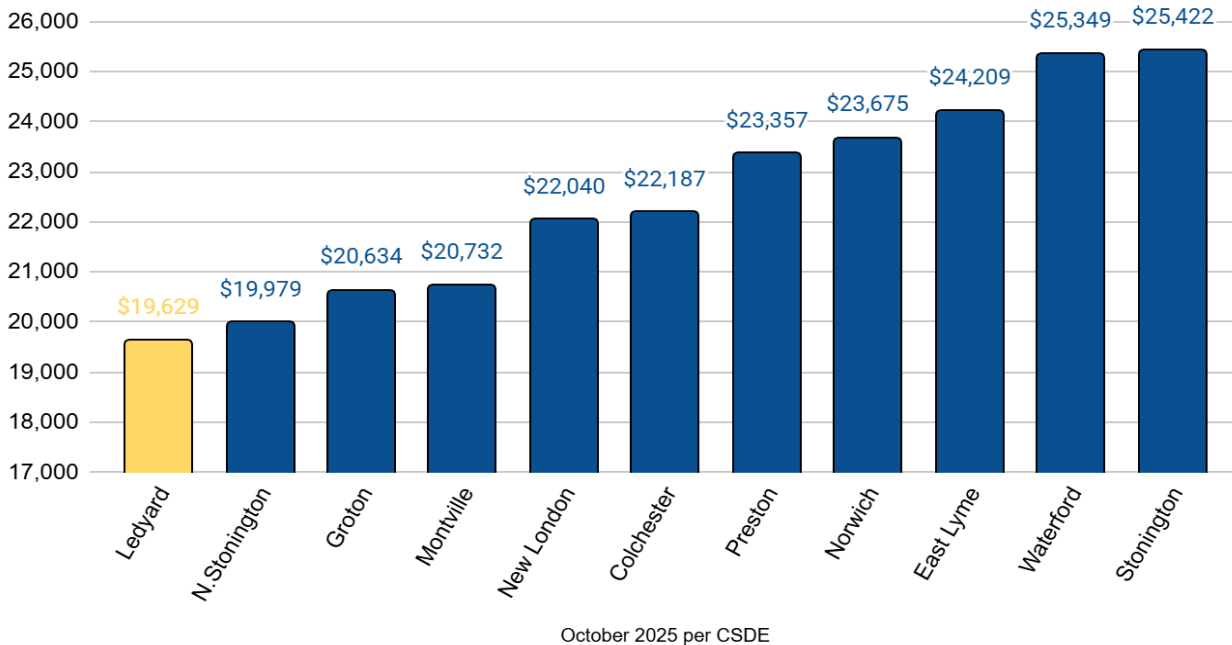
Districtwide equipment has been reduced \$52,000 for one-time purchase of security enhancements at all the schools, this is partially offset by an increase of \$40,802 for the implementation of a districtwide timekeeping system for staff (2082400 57300), resulting in a net decrease of \$11,198.

Curriculum software (2161601 57350) is estimated to decrease a net \$20,649 due to the discontinued use of Dreambox software platform.

**SECTION II:  
NET CURRENT EXPENDITURES PER PUPIL**

Connecticut State Department of Education Net Current Expenditures per Pupil (NCEP)					
	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
<b>State Average</b>	\$20,707	\$21,438	\$19,716	\$20,722	\$22,029
<b>Ledyard</b>	\$15,739	\$16,496	\$16,871	\$17,880	\$19,629
<b>Ledyard Rank</b>	160	159	153	153	144

**Areas Towns in NL County 2024-2025 NCEP**



**Net Current Expenditures per Pupil**

Net Current Expenditures per Pupil (NCEP) has been a primary measure of per-pupil spending in Connecticut for more than three decades. NCEP measures all education expenditures with a couple of adjustments (as explained below) for all the students for which a town is fiscally responsible, regardless of whether the town operates its own school or tuitions its resident students to other districts/regions, magnet or private schools.

**ADM**

Under C.G.S. Section 10-261(a)(2), average daily membership (ADM) is calculated from the October Public School Information System (PSIS) and the Education Financial System (EFS).

ADM represents resident students educated in and out of the district, adjusted for school sessions in excess of the 180-day/900-hour minimum, tuition-free summer school, and Open Choice participation. Prekindergarten students are counted on a full-time equivalency basis.

### NCE

Net current expenditures (NCE) are calculated as defined in Connecticut General Statutes (C.G.S.) Section 10-261(a)(3). **NCE includes all current public elementary and secondary expenditures from all sources, excluding reimbursable regular education transportation, tuition revenue, capital expenditures for land, buildings, equipment, and debt service.** The information for determining NCE is provided from the Education Financial System (EFS).

### NCEP

Net current expenditures per pupil (NCEP) represent NCE divided by ADM.

### NCEP Rank

Each town is ranked between 1 (highest) and 165 (lowest) in NCEP.

Rank	District Code	District	NCEP
1	125	SHARON	\$46,587.15
2	212	DISTRICT NO. 12	\$43,682.04
3	31	CORNWALL	\$41,009.38
4	21	CANAAN	\$40,210.10
5	68	KENT	\$38,549.96
6	98	NORFOLK	\$38,465.42
7	201	DISTRICT NO. 1	\$35,536.57
8	209	DISTRICT NO. 9	\$34,345.50
9	154	WESTBROOK	\$34,207.37
10	204	DISTRICT NO. 4	\$33,215.15
11	211	DISTRICT NO. 11	\$32,793.74
12	50	ESSEX	\$32,736.58
13	122	SALISBURY	\$32,548.50
14	117	REDDING	\$31,257.03
15	123	SCOTLAND	\$30,934.39
16	36	DEEP RIVER	\$30,816.21
17	29	COLEBROOK	\$30,812.19
18	63	HAMPTON	\$30,485.28
19	26	CHESTER	\$30,473.11
20	65	HARTLAND	\$30,315.63
21	24	CHAPLIN	\$29,840.49

Rank	District Code	District	NCEP
22	207	DISTRICT NO. 7	\$29,661.81
23	213	DISTRICT NO. 13	\$29,557.20
24	127	SHERMAN	\$29,218.22
25	100	NORTH CANAAN	\$29,178.43
26	214	DISTRICT NO. 14	\$28,979.83
27	157	WESTON	\$28,973.01
28	57	GREENWICH	\$28,970.50
29	220	DISTRICT NO. 20	\$28,177.23
30	106	OLD SAYBROOK	\$28,164.85
31	158	WESTPORT	\$27,714.71
32	47	EAST WINDSOR	\$27,386.20
33	160	WILLINGTON	\$27,013.28
34	208	DISTRICT NO. 8	\$27,001.22
35	71	LEBANON	\$26,965.74
36	11	BLOOMFIELD	\$26,946.92
37	92	NEW HARTFORD	\$26,815.15
38	217	DISTRICT NO. 17	\$26,564.41
39	141	THOMPSON	\$26,475.57
40	46	EASTON	\$26,373.90
41	90	NEW CANAAN	\$26,344.87
42	3	ASHFORD	\$26,284.76
43	35	DARIEN	\$26,241.62
44	27	CLINTON	\$26,023.62
45	84	MILFORD	\$25,993.43
46	78	MANSFIELD	\$25,808.01
47	147	VOLUNTOWN	\$25,772.80
48	14	BRANFORD	\$25,737.16
49	219	DISTRICT NO. 19	\$25,447.18
50	137	STONINGTON	\$25,421.63
51	152	WATERFORD	\$25,348.51
52	118	RIDGEFIELD	\$25,332.01
53	5	BARKHAMSTED	\$25,221.82
54	76	MADISON	\$25,211.46
55	218	DISTRICT NO. 18	\$25,141.64
56	145	UNION	\$25,101.34
57	83	MIDDLETOWN	\$25,070.14
58	41	EAST HADDAM	\$25,050.50

Rank	District Code	District	NCEP
59	161	WILTON	\$24,986.74
60	51	FAIRFIELD	\$24,944.22
61	64	HARTFORD	\$24,901.20
62	215	DISTRICT NO. 15	\$24,837.72
63	67	HEBRON	\$24,722.31
64	1	ANDOVER	\$24,642.72
65	13	BOZRAH	\$24,586.86
66	165	WINDSOR LOCKS	\$24,298.64
67	45	EAST LYME	\$24,209.18
68	62	HAMDEN	\$24,160.13
69	37	DERBY	\$24,104.59
70	134	STAFFORD	\$24,000.76
71	23	CANTON	\$23,946.98
72	163	WINDHAM	\$23,781.07
73	91	NEW FAIRFIELD	\$23,704.52
74	104	NORWICH	\$23,674.65
75	135	STAMFORD	\$23,640.89
76	148	WALLINGFORD	\$23,597.94
77	7	BERLIN	\$23,448.68
78	40	EAST GRANBY	\$23,425.54
79	12	BOLTON	\$23,410.96
80	69	KILLINGLY	\$23,386.88
81	114	PRESTON	\$23,357.45
82	42	EAST HAMPTON	\$23,221.55
83	39	EASTFORD	\$23,113.48
84	164	WINDSOR	\$23,085.67
85	60	GUILFORD	\$23,082.97
86	53	FRANKLIN	\$22,803.52
87	94	NEWINGTON	\$22,803.10
88	162	WINCHESTER	\$22,789.52
89	205	DISTRICT NO. 5	\$22,775.11
90	103	NORWALK	\$22,701.78
91	79	MARLBOROUGH	\$22,561.90
92	155	WEST HARTFORD	\$22,442.38
93	97	NEWTOWN	\$22,359.53
94	112	POMFRET	\$22,352.62
95	30	COLUMBIA	\$22,284.86

Rank	District Code	District	NCEP
96	28	COLCHESTER	\$22,186.77
97	153	WATERTOWN	\$22,075.74
98	95	NEW LONDON	\$22,039.93
99	54	GLASTONBURY	\$21,935.52
100	93	NEW HAVEN	\$21,926.18
101	110	PLAINVILLE	\$21,799.74
102	128	SIMSBURY	\$21,750.84
103	56	GRANBY	\$21,747.98
104	129	SOMERS	\$21,729.26
105	4	AVON	\$21,636.50
106	33	CROMWELL	\$21,630.05
107	140	THOMASTON	\$21,578.12
108	107	ORANGE	\$21,529.30
109	113	PORTLAND	\$21,505.10
110	138	STRATFORD	\$21,441.41
111	167	WOODBIDGE	\$21,341.34
112	108	OXFORD	\$21,306.50
113	139	SUFFIELD	\$21,170.95
114	99	NORTH BRANFORD	\$21,110.00
115	133	SPRAGUE	\$21,041.13
116	116	PUTNAM	\$20,922.50
117	96	NEW MILFORD	\$20,893.23
118	18	BROOKFIELD	\$20,892.78
119	159	WETHERSFIELD	\$20,855.78
120	216	DISTRICT NO. 16	\$20,833.65
121	8	BETHANY	\$20,823.59
122	25	CHESHIRE	\$20,815.54
123	121	SALEM	\$20,810.91
124	52	FARMINGTON	\$20,808.81
125	86	MONTVILLE	\$20,732.23
126	119	ROCKY HILL	\$20,652.77
127	59	GROTON	\$20,634.39
128	143	TORRINGTON	\$20,565.57
129	111	PLYMOUTH	\$20,547.70
130	85	MONROE	\$20,518.34
131	109	PLAINFIELD	\$20,486.11
132	73	LISBON	\$20,484.40

Rank	District Code	District	NCEP
133	77	MANCHESTER	\$20,438.07
134	101	NORTH HAVEN	\$20,381.26
135	17	BRISTOL	\$20,340.35
136	210	DISTRICT NO. 10	\$20,075.65
137	102	NORTH STONINGTON	\$19,979.49
138	131	SOUTHINGTON	\$19,930.35
139	144	TRUMBULL	\$19,923.55
140	19	BROOKLYN	\$19,711.37
141	169	WOODSTOCK	\$19,706.55
142	142	TOLLAND	\$19,697.09
143	44	EAST HAVEN	\$19,684.76
144	72	LEDYARD	\$19,629.22
145	136	STERLING	\$19,617.09
146	146	VERNON	\$19,572.82
147	2	ANSONIA	\$19,536.15
148	32	COVENTRY	\$19,489.29
149	22	CANTERBURY	\$19,414.48
150	126	SHELTON	\$19,329.65
151	48	ELLINGTON	\$19,051.55
152	124	SEYMOUR	\$19,047.44
153	58	GRISWOLD	\$18,749.76
154	9	BETHEL	\$18,720.73
155	132	SOUTH WINDSOR	\$18,637.45
156	49	ENFIELD	\$18,548.41
157	166	WOLCOTT	\$18,439.74
158	151	WATERBURY	\$18,372.57
159	15	BRIDGEPORT	\$18,327.62
160	88	NAUGATUCK	\$18,083.99
161	43	EAST HARTFORD	\$17,557.93
162	89	NEW BRITAIN	\$17,518.90
163	34	DANBURY	\$17,436.08
164	156	WEST HAVEN	\$16,823.07
165	80	MERIDEN	\$16,350.87

### **SECTION III: THE BUDGET PROCESS**

The Ledyard Public School District annual operating budget is developed each year through numerous school and central office staff members' collaborative efforts in conjunction with the Superintendent and Board of Education. The timeline for the process begins in August with a review of system objectives for the year, throughout fall with discussions of staffing and school budgets, and through to the Town Meeting held in May.

With the support of the Board of Education, the district continues its process of allocating resources and developing coherence as an organization. Budget requests are based on the holistic district needs and priorities, rather than isolating choices simply to specific schools or department requests. This approach allows for more directed systemic improvements and shifting of resources to improve outcomes for all students. Budget decisions impact educational programs for students as well as the broad range of operations and services within the schools, all of which are designed to support the learning experience and well-being of our students. Our holistic approach works to ensure facilities management, human resources and personnel, transportation, special services, curriculum development, programs of studies, curricular, co-curricular and extra-curricular activities, pupil services, special education, food services, supplies and materials, equipment, and other essential features are moving to an aligned, cohesive, efficient and effective system.

Under the direction of principals and district leadership, budget requests are initially developed at the school and department levels. Proposed budget changes are discussed with the Superintendent and Director of Finance during multiple and iterative school and department budget consultations. Each recommendation is carefully evaluated for its alignment and coherence to district efforts, focus on the improvement of student success/equity, and clearly identified critical needs.

The general steps in this process are:

1. Board of Education members provide ongoing feedback on current district operations, initiatives and future planning.
2. The Board of Education receives the Town Council Budget Directive Letter, and if necessary, the Board of Education issues guidance to the Superintendent through multiple iterative opportunities.
3. Superintendent provides a budget overview and reviews priorities with the leadership team.

4. Budget requests are reviewed by the Directors, Instructional Leaders, and Principals who make adjustments as necessary to meet overall goals for the department, school, and district as outlined in the Superintendent's guidance.
5. School/program budgets are submitted to the Director of Finance for preliminary review.
6. Budget discussions are held with administrators, the Director of Finance and Superintendent. This iterative process is designed to discuss and determine priorities for the overall district budget request.
7. Aligned with the Town Charter, the Superintendent presents the budget to the Board of Education for review in early January.
8. The Board of Education provides opportunity for community review and feedback.
9. The Board of Education discusses, modifies, and adopts the Board's budget, typically by mid-February.
10. The Board of Education budget is provided to the Mayor and Town Council for their consideration and eventual adoption by the community.

## **SECTION IV: BUDGET REQUESTS/REDUCTIONS/INFLATIONARY ADJ**

This section provides a summary of notable budget actions proposed for the coming fiscal year. Items in this section are color-coded to distinguish their purpose:

- Inflationary adjustments outside of collective bargaining agreements
- Targeted reductions
- Items included in the proposed budget
- Items considered but not recommended at this time
- Items identified for potential future consideration

In a complex and detailed budget, the intention is to quickly assist the reader in understanding the directional choices and trade-offs reflected in the budget, where offsets and reductions are being made, and where strategic investments are being prioritized.

This section is not intended to be an exhaustive list of all budget line changes, but rather an overview of the most significant actions that inform the overall budget proposal as aligned with district priorities

**2026-2027 BOE Budget Request List**

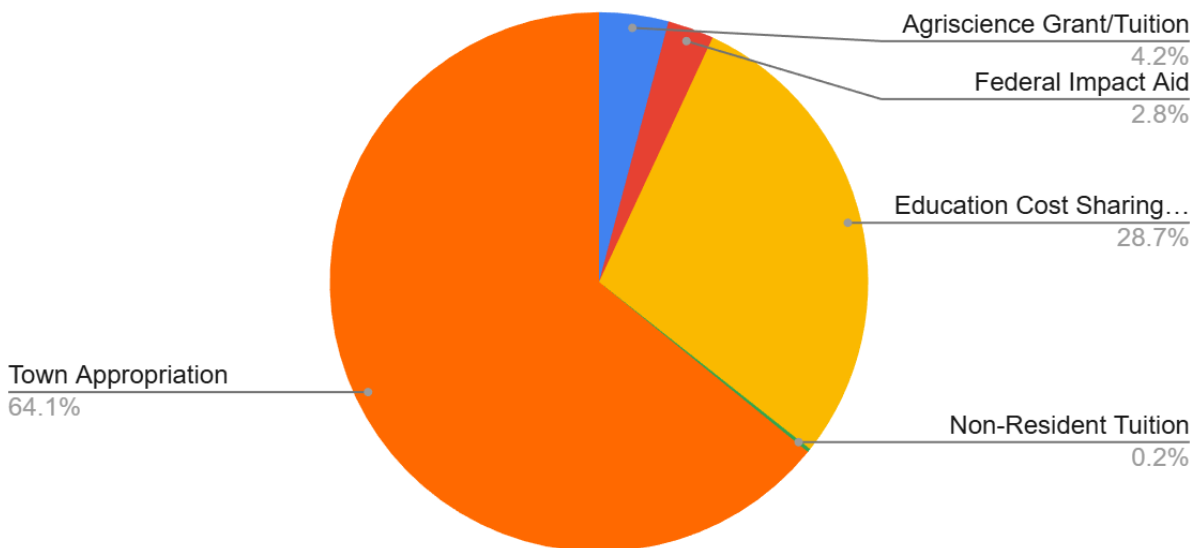
2026-2027 BOE Budget Request List						
	PURPLE - Inflation Adjustments Outside of CBA's		\$325,925			
	BLUE - Reduction to budget		-\$297,123			
	GREEN - Included in budget		\$304,487			
	YELLOW - Considered for inclusion in budget		\$995,845			
	RED - Considered for inclusion in future budget		\$1,173,906			
L i n e	Request	Strategic Plan Alignment/Other	Estimated Cost	Location	Type	Additional Explanation
1	Utilities expenses inflation adjustment		\$27,339	Maintenance	Other	Utilities increase (electricity, sewer/water, etc.)
2	Misc supplies expenses inflation adjustment		\$5,278	Districtwide	Supplies	Nursing supplies, art supplies, consumer science supplies, textbooks
3	Transportation expenses inflation adjustment		\$115,678	Transportation	Professional Serv	Contractual
4	OOD Tuition expenses inflation adjustment		\$133,052	Student Services	Other	Special education tuitions
5	Student Services/Special Education expenses inflation adj		\$44,578	Student Services	Professional Serv	Services for special education students
6	Testing Supplies - iReady		-\$44,266	Curriculum	Supplies	Replace with STARS Assessment
7	Testing Supplies - Curriculum Assoc		-\$21,095	Curriculum	Supplies	
8	Wit & Wisdom Training		-\$5,000	Curriculum	Professional Serv	Initial training complete
9	Curriculum Software - Dreambox, net of adj		-\$20,821	Curriculum	Other	Remove Dreambox
10	Other Supplies - Athletics		-\$10,000	LMS	Supplies	Wrestling mats - one-time purchase
11	Magnet School Tuition		-\$62,473	Curriculum	Other	
12	Ignite Tutoring Services		-\$25,000	Elementary School	Professional Serv	Maintain 10 seats for year 2 of program
13	Historic paraprofessional spending/turnover adjustment		-\$36,468	Districtwide	Salary	
14	Equipment - Security		-\$52,000	Districtwide	Equipment	Security items - one-time purchase
15	Teacher Retirement		-\$20,000	LHS	Salary	
16	STAR Assessment for grades 4-8/ Offset with cut to Iready	Provide Opportunities	\$15,000	Curriculum	Supplies	Replace iReady Component
17	Additional Seats mClass/Forefront	Provide Opportunities	\$8,362	Curriculum	Supplies	Replace iReady Component
18	100 TI84 graphing calculators	Program Maintenance	\$15,200	LHS	Supplies	Replacement of aged classroom sets
19	Textbooks - General/Math Instruction	Program Maintenance	\$24,243	Districtwide	Supplies	Increase to FY26 based on replacement needs/cycle
20	Timekeeping system	Operational Efficiency	\$40,802	Districtwide	Equipment	Cost of implementation of munis compatible timekeeping system
21	1.0 FTE Elementary Math Coach (1 of 2 for full complement)	Active Engaged Learning	\$81,201	Elementary School	Salary	MA/step 10
22	Afterschool Activities Director	Operational Efficiency	\$4,500	LMS	Salary	
23	Marching Band	Excellence	\$12,180	LHS	Salary	5 Class F
24	District data dashboard engagement - year 1	Active Engaged Learning	\$10,000	Districtwide	Professional Serv	
25	NEASC District accreditation - year 1	Excellence	\$8,000	Districtwide	Professional Serv	
26	Professional Development - Teachers	Active Engaged Learning	\$5,000	LHS	Professional Serv	ACDA/CMEA/NEAE/Atomic/NCTE
27	1.0 FTE Facilities Dept	Operational Efficiency	\$80,000	Maintenance	Salary	

	PURPLE - Inflation Adjustments Outside of CBA's		\$325,925			
	BLUE - Reduction to budget		-\$297,123			
	GREEN - Included in budget		\$304,487			
	YELLOW - Considered for inclusion in budget		\$995,845			
	RED - Considered for inclusion in future budget		\$1,173,906			
<b>L i n e</b>	<b>Request</b>	<b>Strategic Plan Alignment/Other</b>	<b>Estimated Cost</b>	<b>Location</b>	<b>Type</b>	<b>Additional Explanation</b>
28	Social/Emotional Curriculum Resource K-12 like Second Step		\$10,000	Curriculum	Professional Serv	Delay due to district implementation capacity
29	1.0 FTE Special Ed/Transition teacher		\$81,201	Student Services	Salary	MA/step 10
30	1.0 FTE Instructional Coach - LMS		\$81,201	Curriculum	Salary	MA/step 10
31	1.0 FTE ELA Interventionist - LMS		\$88,345	Curriculum	Salary	MA/step 12
32	1.0 FTE Math Interventionist - LMS		\$88,345	Curriculum	Salary	MA/step 12
33	0.5 FTE ELL Tutor		\$35,000	Curriculum	Salary	25 hours/week
34	CABE Membership		\$20,000	Districtwide	Other	
35	Increase sub teacher rate		\$34,090	Districtwide	Salary	Increase sub teacher rate from \$130/day to \$140/day
36	Increase only building sub rate		\$14,400	Districtwide	Salary	Increase building sub rate to \$140/day, maintain other subs @ \$130/d
37	Food Service Bad Debt		\$10,000	Districtwide	Supplies	
38	1.0 FTE Mathematics Teacher		\$81,201	LHS	Salary	Math Lab - MA/step 10
39	1.0 FTE English Teacher		\$81,201	LHS	Salary	Literacy Lab - MA/step 10
40	2.0 FTE Behavior interventionist		\$72,772	Student Services	Salary	
41	2.0 FTE BCBA		\$210,000	Student Services	Salary	
42	1.0 FTE Elementary Math Coach (2 of 2 for full complement)		\$81,201	Elementary School	Salary	MA/step 10
43	Content Facilitator Stipends		\$6,888	LMS	Salary	
44	2.0 FTE Attendance Home Visitors		\$78,000	Student Services	Salary	
45	LHS/LMS Late bus		\$167,582	Transportation	Professional Serv	
46	1.0 FTE Band teacher (add 0.5 FTE to JWL & GHS)		\$71,551	Districtwide	Salary	MA/step 7
47	1.0 FTE Transition Kindergarten teacher		\$65,763	GFS	Salary	MA/step 5
48	1.0 FTE Transition Kindergarten teacher		\$65,763	GHS	Salary	MA/step 5
49	1.0 FTE General interventionist		\$60,445	LMS	Salary	MA/step 3
50	1.0 FTE Director of Curriculum		\$140,000	Curriculum	Salary	
51	Expanded prek; 3 teachers and 6 paraprofessionals		\$345,000	Student Services	Salary	
52	2.0 FTE Elementary World Language Teachers		\$143,102	Districtwide	Salary	MA/step 7
53	Grade level field experience		\$15,500	LHS	Professional Serv	
54	Grade level field experience		\$15,500	LMS	Professional Serv	
55	Disc Golf Course		\$5,700	LHS	Equipment	

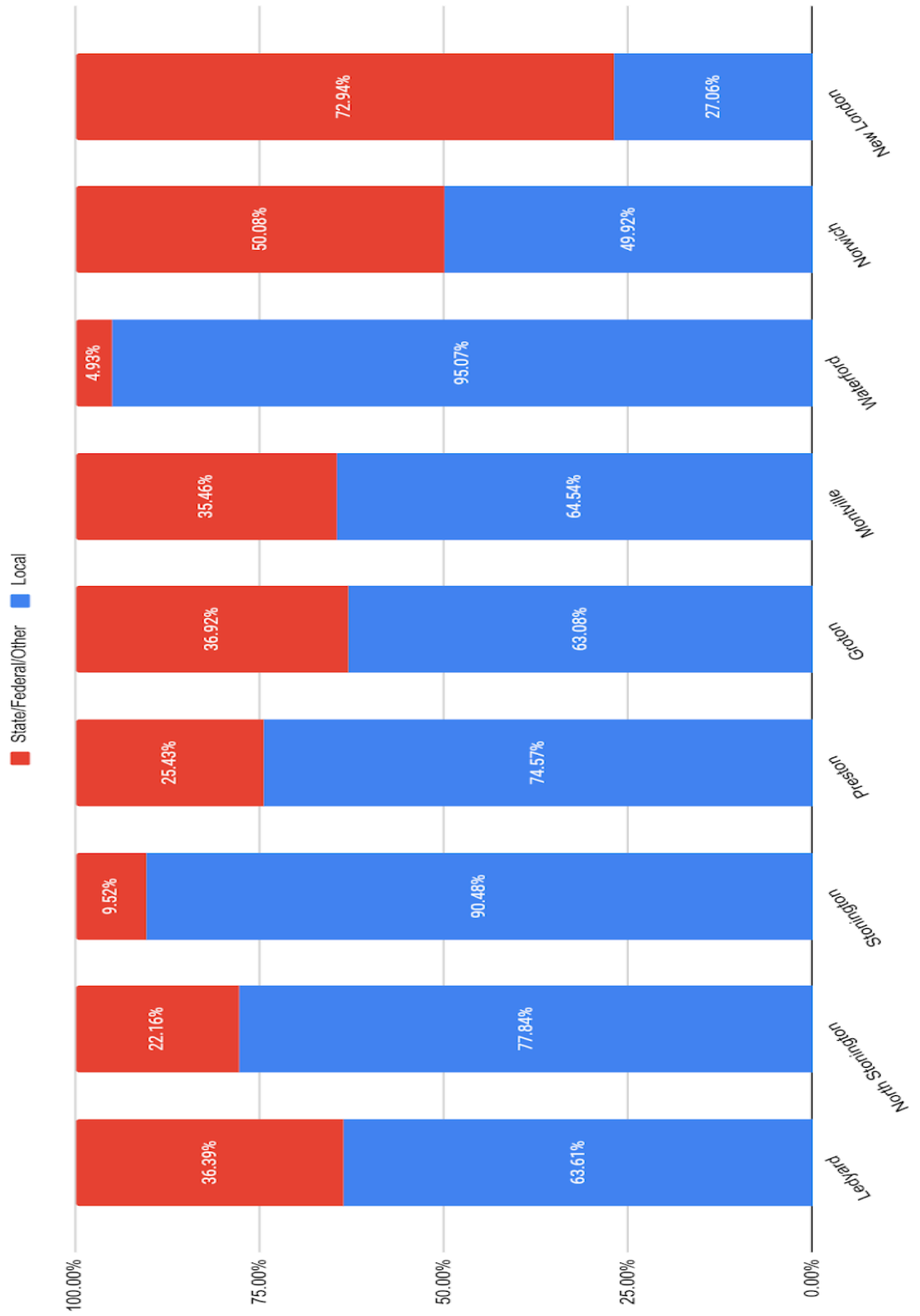
**SECTION V:  
PROJECTED REVENUES AS OF 12/31/2025**

REVENUE					
	Actual 2023-24	Actual 2024-25	Town Budget 2025-26 (MUNIS)	Proposed Budget 2026-27	Variance Proposed 2026-27 Budget to 2025-26 Budget
<b>State/Federal Revenues</b>					
FPL 503 (Impact Aid)	\$1,804,635	\$1,207,133	\$1,164,441	\$1,178,414	\$13,973
AgriScience Operating	\$1,019,200	\$1,508,652	\$1,400,000	\$1,400,000	\$0
Education Cost Sharing (ECS)	\$11,547,735	\$11,949,448	\$12,016,278	\$12,032,619	\$16,341
<b>Subtotal - State/Federal Revenues</b>	<b>\$14,371,570</b>	<b>\$14,665,233</b>	<b>\$14,580,719</b>	<b>\$14,611,033</b>	<b>\$30,314</b>
<b>Tuition Based Revenues</b>					
Non-Resident Reg Ed Tuition	\$71,867	\$62,680	\$62,680	\$65,814	\$3,134
Non-Resident Spec Ed Tuition	\$60,559	\$54,010	\$25,500	\$26,775	\$1,275
AgriScience Tuition	\$829,361	\$403,649	\$411,563	\$411,563	\$0
<b>Subtotal - Tuition Based Revenues</b>	<b>\$961,787</b>	<b>\$520,339</b>	<b>\$499,743</b>	<b>\$504,152</b>	<b>\$4,409</b>
<b>Total State/Federal &amp; Tuition Based Revenues</b>	<b>\$15,333,357</b>	<b>\$15,185,572</b>	<b>\$15,080,462</b>	<b>\$15,115,185</b>	<b>\$34,723</b>

Town of Ledyard Proposed 2026-27 Estimated BOE Funding Source



Funding by Source\* - Local Districts (2023-2024 School year)



**SECTION VI:  
ENROLLMENT**

<b>Ledyard Public Schools Actual District Enrollment Oct 2017 to Oct 2025</b>									
<b>GRADE</b>	<b>ACTUAL Oct-2017</b>	<b>ACTUAL Oct-2018</b>	<b>ACTUAL Oct-2019</b>	<b>ACTUAL Oct-2020</b>	<b>ACTUAL Oct-2021</b>	<b>ACTUAL Oct-2022</b>	<b>ACTUAL Oct-2023</b>	<b>ACTUAL Oct-2024</b>	<b>ACTUAL Oct-2025</b>
PreK	72	70	68	75	86	104	96	87	98
K	179	171	175	138	187	150	169	131	143
1	163	164	165	168	149	184	156	159	128
2	173	150	173	166	173	148	185	151	151
3	165	180	171	174	169	188	151	184	142
4	179	167	178	161	182	172	188	157	182
5	174	180	177	172	176	191	171	183	157
6	190	178	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Total PK-5</b>	<b>1295</b>	<b>1260</b>	<b>1107</b>	<b>1054</b>	<b>1122</b>	<b>1137</b>	<b>1116</b>	<b>1052</b>	<b>1001</b>
6	n/a	n/a	177	178	193	168	199	175	187
7	183	186	179	163	179	188	169	196	170
8	181	196	189	172	174	178	192	164	190
<b>Total 6-8</b>	<b>364</b>	<b>382</b>	<b>545</b>	<b>513</b>	<b>554</b>	<b>534</b>	<b>560</b>	<b>535</b>	<b>547</b>
9	179	205	218	192	181	190	185	188	188
10	191	179	191	210	195	180	193	184	185
11	196	200	167	194	197	184	179	180	177
12	193	182	188	165	197	180	188	189	181
<b>Total 9-12</b>	<b>759</b>	<b>766</b>	<b>764</b>	<b>761</b>	<b>770</b>	<b>734</b>	<b>745</b>	<b>741</b>	<b>731</b>
<b>Total PK-12</b>	<b>2418</b>	<b>2408</b>	<b>2416</b>	<b>2328</b>	<b>2438</b>	<b>2405</b>	<b>2421</b>	<b>2328</b>	<b>2279</b>

### Projected Enrollment 2026-27

2025-26 Actuals (December 2025)							2026-27 Projected						
School	K	1	2	3	4	5	School	K	1	2	3	4	5
Gales Ferry/ Juliet Long	17	15	15	17	22	19	Gales Ferry/ Juliet Long	17	16	15	15	18	22
	18	15	14	18	20	19		18	16	15	16	18	22
	17	14	16	17	22	19		18	17	15	16	18	22
	16	14	14	16	21	19		18	17	15	16	18	23
<b>Total</b>	<b>68</b>	<b>58</b>	<b>59</b>	<b>68</b>	<b>85</b>	<b>76</b>	<b>Total</b>	<b>71</b>	<b>66</b>	<b>60</b>	<b>63</b>	<b>72</b>	<b>89</b>
Gallup Hill School	15	16	19	19	26	20	Gallup Hill School	17	16	15	19	18	25
	16	14	18	18	25	20		18	16	15	19	18	25
	16	15	19	19	24	21		18	17	15	19	19	25
	14	14	18	17	24	20		18	17	15	19	18	25
	15	14	20					18	17	16	19		
<b>Total</b>	<b>76</b>	<b>73</b>	<b>94</b>	<b>73</b>	<b>99</b>	<b>81</b>		<b>89</b>	<b>83</b>	<b>76</b>	<b>95</b>	<b>73</b>	<b>100</b>
<b>K-5 Total</b>	<b>144</b>	<b>131</b>	<b>153</b>	<b>141</b>	<b>184</b>	<b>157</b>		<b>160</b>	<b>149</b>	<b>136</b>	<b>158</b>	<b>145</b>	<b>189</b>

*(Subject to change based on actual student enrollment)*

GRADE	Actuals 2025-26 (Dec 25)	Projected 2026-27
6	188	162
7	169	193
8	191	174
<b>Total 6-8</b>	<b>548</b>	<b>529</b>
9	183	193
10	183	185
11	178	185
12	173	180
<b>Total 9-12</b>	<b>717</b>	<b>743</b>



# Projected Enrollment

School District: **Ledyard, CT**

11/13/2025

Enrollment Projections By Grade*																			
Birth Year	Births*	School Year	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	UNGR	K-12	PK-12
2020	145	2025-26	95	145	131	153	146	183	157	189	170	191	185	184	178	172	< 10 **	2191	2286
2021	179	2026-27	95	175	140	128	150	150	179	161	184	167	201	181	177	174	< 10 **	2175	2270
2022	162	(prov.)	95	158	168	137	125	155	147	184	157	181	175	197	174	173	< 10 **	2139	2234
2023	180	(prov.)	95	176	152	165	134	129	152	151	179	154	190	172	189	171	< 10 **	2122	2217
2024	157	(prov.)	96	153	169	149	162	138	126	156	147	176	162	186	165	185	< 10 **	2082	2178
2025	165	(est.)	96	161	147	166	146	167	135	129	152	145	185	159	179	162	< 10 **	2041	2137
2026	169	(est.)	96	164	155	144	163	151	164	138	126	149	182	181	153	175	< 10 **	2023	2119
2027	166	(est.)	97	162	158	152	141	168	148	168	134	124	156	149	174	150	< 10 **	1992	2088
2028	167	(est.)	97	163	156	155	149	146	165	152	164	132	130	153	143	171	< 10 **	1987	2084
2029	165	(est.)	97	161	157	153	162	154	143	169	148	161	136	127	147	140	< 10 **	1969	2056
2030	166	(est.)	98	162	155	154	150	157	151	147	165	146	160	136	122	144	< 10 **	1966	2064

Note: Ungraded students (UNGR) often are high school students whose anticipated years of graduation are unknown, or students with special needs - UNGR not included in Grade Combinations for 7-12, 9-12, etc.  
 \*Birth data provided by Public Health Vital Records Departments in each state.  
 \*\* < 10 Not reported, to protect subgroups with fewer than 10 students.

Projected Percentage Changes		
School Year	K-12	%
2025-26	2191	
2026-27	2175	-0.7%
2027-28	2139	-1.7%
2028-29	2122	-0.8%
2029-30	2082	-1.9%
2030-31	2041	-2.0%
2031-32	2023	-0.9%
2032-33	1992	-1.5%
2033-34	1987	-0.3%
2034-35	1959	-1.4%
2035-36	1966	0.4%
<b>Change</b>	<b>-225</b>	<b>-10.3%</b>

Projected Enrollment in Grade Combinations*										
School Year	PK-5	K-5	PK-2	3-5	K-2	K-8	PK-8	6-8	6-12	9-12
2025-26	1009	914	524	485	429	1464	1559	550	1269	719
2026-27	1017	922	538	479	443	1434	1529	512	1245	733
2027-28	985	890	558	427	463	1412	1507	522	1241	719
2028-29	1003	908	588	415	493	1392	1487	484	1206	722
2029-30	993	897	567	426	471	1376	1472	479	1177	698
2030-31	1018	922	570	448	474	1348	1444	426	1111	685
2031-32	1037	941	559	478	463	1354	1450	413	1074	661
2032-33	1026	929	569	457	472	1355	1452	426	1055	629
2033-34	1031	934	571	460	474	1362	1479	448	1045	597
2034-35	1017	920	568	449	471	1398	1495	478	1031	553
2035-36	1027	929	569	458	471	1367	1485	458	1029	571

\*Projections should be updated annually to reflect changes in in/out-migration of families, births, and similar factors.

**SECTION VII:  
PROJECTED STAFFING**

CERTIFIED STAFF							
Position*	Level	Actual 22-23	Actual 23-24	Actual 24-25	Actual 25-26	Proposed 26-27	Change
Superintendent	PK-12	1	1	1	1	1	0
Assistant Superintendent	PK-12	1	1	1	1	1	0
Director of Student Services	PK-12	1	1	1	1	1	0
Director of Finance	PK-12	1	1	1	1	1	0
Principal	PK-12	4	4	4	4	4	0
Assistant Principal	PK-12	5	5	5	5	5	0
Sped Coordinator	PK-12	4	4	4	4	4	0
Kindergarten	PK-5	10	9	9	9	9	0
Grade 1	PK-5	9	9	9	9	9	0
Grade 2	PK-5	9	9	8	9	9	0
Grade 3	PK-5	8	8	9	8	8	0
Grade 4	PK-5	8	8	8	8	8	0
Grade 5	PK-5	8	8	8	8	8	0
Art	PK-12	6.8	7	7	6	6	0
Elementary STEM	PK-5	0	0	0	2	2	0
Business	9-12	1	1	1	1	1	0
Language Arts	6-12	12	12	12	12	12	0
English Language (EL)	PK-12	2	2	2	2	2	0
World Language	6-12	7	7	7	7	7	0
Health	6-12	3	3	3	3	3	0
Agriscience	6-12	5	5	5	5	5	0
Family/Consumer Sci	6-12	1	1	2	2	2	0
Tech Ed/Computer	6-12	4	4	4	4	4	0
Mathematics	6-12	12	12	12	12	12	0
Science	6-12	14.67	14.67	14.67	14.67	14.67	0
Music	PK-12	7	7	7	7	7	0
Social Studies	6-12	12	12	12	12	12	0
Physical Education	PK-12	9	9	9	8	8	0
MTSS Coordinator	PK-8	0	0	1	1	1	0
Literacy Coordinator	PK-8	1	1	1	1	1	0

CERTIFIED STAFF (continued)							
Position*	Level	Actual 22-23	Actual 23-24	Actual 24-25	Actual 25-26	Proposed 26-27	Change
Mathematics Coordinator	PK-8	1	1	1	1	1	0
Literacy Interventionist	PK-12	5	7	8	8	8	0
Math Interventionist	PK-12	7	6	6	6	6	0
Literacy Instructional Coach	PK-5	0	2	2	2	2	0
Math Instructional Coach	PK-5	0	0	0	0	1	1
Clinical Supervision	PK-12	0	0	0	1	1	0
BCBA	PK-12	1	0	0	0	0	0
Sped Pre-K	PK	4	3	3	3	3	0
Sped K-12	K-12	30	32	32	33	33	0
School Readiness Pre-K	PK	2	2	2	2	2	0
Sped Medically Fragile	PK-8	1	1	1	1	1	0
Guidance	6-12	8	7.5	7.5	7.5	7.5	0
Psychologist	PK-12	5	4	4	4	4	0
Social Worker	PK-12	4	7	7	8	8	0
Speech	PK-12	6	6	6	6	6	0
Media Specialist	PK-12	4	4	4	4	4	0
<b>Total Certified Staff</b>		<b>244.5</b>	<b>248.2</b>	<b>251.2</b>	<b>254.2</b>	<b>255.2</b>	<b>1.0</b>

NON-CERTIFIED STAFF							
Position*		Actual 22-23	Actual 23-24	Actual 24-25	Actual 25-26	Proposed 26-27	Change
Non-union CO/District Staff		5.5	6	6	6	7	1
CO Clerical		6	6	6	6	6	0
School Clerical		14	14	14	14	14	0
Technology		8	5	4	4	4	0
Paraprofessional		75.2	75.6	69.8	73.4	73.4	0
Behavior Specialist		4	5	6	6	6	0
Tutor		1.2	1.2	1	1	1	0
Other Student Support		1.7	1.7	2.7	2.7	2.7	0
Custodial		20	20	20	21	21	0
Maintenance		4	4	4	4	4	0
<b>Total Non-Certified Staff</b>		<b>139.6</b>	<b>138.5</b>	<b>133.5</b>	<b>138.1</b>	<b>139.1</b>	<b>1.0</b>

<b>TOTAL CERTIFIED &amp; NON-CERTIFIED STAFF</b>						
	<b>Actual 22-23</b>	<b>Actual 23-24</b>	<b>Actual 24-25</b>	<b>Actual 25-26</b>	<b>Proposed 26-27</b>	<b>Change</b>
<b>Total Certified/Non-Certified Staff</b>	<b>384.1</b>	<b>386.7</b>	<b>384.7</b>	<b>392.3</b>	<b>394.3</b>	<b>2.0</b>

<b>NON-INSTRUCTIONAL STAFF (SUBCONTRACTED EMPLOYEES)</b>	
<b>Service</b>	<b>Provider</b>
Food Service	Chartwells
School Nurses	Town of Ledyard
Transportation	Student Transportation of America
Special Education	Bloom, Community Therapeutix, Soliant

\* Certain prior year figures have been reclassified for consistency with the current year presentation.

**SECTION VIII:  
BUDGET ORGANIZATION**

The budget projection document in this section is sorted by ORG, composed of location code and function code. Second, it is sorted by object code, identified as OBJECT. The ORG code consists of seven numbers made of two components: the first three numbers are the budget line’s location code, and the last four numbers are the budget line’s function. The OBJECT code in the database groups budget lines by a specific expense in categories including salaries, benefits, purchased services, supplies, and equipment.

For example, a general instruction (1000) instructional supply (56110) budget line at the location Gales Ferry School (202) will be identified as 2021000 56110. A math instruction (1011) teacher salary (51040) at Ledyard Middle School (205) will be identified as 2051011 51040.

Location codes are utilized to group accounts by school building (location codes 201 to 206) and also to group accounts that relate to multiple buildings by type (location codes 207 to 216).

- 2026-2027 Budget Including \$ Inc/Dec and % Inc/Dec: Excel spreadsheet showing both dollar and percentage changes over 2025-2026 budget
- Next Year Budget Comparison Report: MUNIS report reflecting proposed 2026-2027 budget

Location Code	Description	Location Code	Description
202	GALES FERRY SCHOOL (GFS)	236	TITLE III ELL
203	JULIET W. LONG SCHOOL (JWL)	237	TITLE III ELL C/O
204	GALLUP HILL SCHOOL (GHS)	238	TITLE IV
205	LEDYARD MIDDLE SCHOOL (LMS)	241	TITLE IV C/O
206	LEDYARD HIGH SCHOOL (LHS)	250	IDEA - SECT 619
207	LEDYARD AGRI-SCIENCE	251	IDEA - SECT 619 C/O
208	DISTRICT WIDE	255	IDEA - SECT 611
209	SPECIAL EDUCATION	256	IDEA - SECT 611 C/O
210	HEALTH DEPARTMENT	258	SPED EXPANSION & DEVELOP
211	PLANT & OPERATIONS	268	SPED EXCESS COST
212	TECHNOLOGY	269	ERATE
213	TRANSPORTATION	270	MAGNET SCHOOL TRANS / DODEA
216	CURRICULUM	275	LEAF GRANT
225	SCHOOL READINESS - SEV NEED	277	BEST TRAINING
230	TITLE I	278	SUPPLEMENTAL IMPACT AID
231	TITLE I C/O	280	ADULT EDUCATION
234	TITLE II	285	MEDICAID
235	TITLE II C/O / ESSER/ ARPA	290	MISCELLANEOUS GRANTS

<b>Function Code</b>	<b>Description</b>	<b>Function Code</b>	<b>Description</b>
<b>1000</b>	GENERAL INSTRUCTION	<b>1300</b>	EXTENDED DAY
<b>1001</b>	AGRI-SCIENCE INSTRUCTION	<b>1400</b>	SUMMER SCHOOL
<b>1002</b>	ART INSTRUCTION	<b>1600</b>	CURRICULUM
<b>1003</b>	BUSINESS EDUCATION INSTRUCTION	<b>2120</b>	GUIDANCE
<b>1004</b>	STEM INSTRUCTION	<b>2130</b>	HEALTH
<b>1005</b>	LANGUAGE ARTS INSTRUCTION	<b>2140</b>	PSYCHOLOGY
<b>1006</b>	FOREIGN LANGUAGE INSTRUCTION	<b>2150</b>	SPEECH & LANGUAGE
<b>1007</b>	KINDERGARTEN INSTRUCTION	<b>2190</b>	OTHER SUPPORT SERVICES
<b>1008</b>	HEALTH INSTRUCTION	<b>2200</b>	CAREER COUNSELING
<b>1009</b>	LIFE MANAGEMENT INSTRUCTION	<b>2210</b>	PROFESSIONAL DEVELOPMENT
<b>1010</b>	INDUSTRIAL TECH INSTRUCTION	<b>2213</b>	STAFF PROFESSIONAL DEVELOPMENT
<b>1011</b>	MATH INSTRUCTION	<b>2220</b>	MEDIA CENTER
<b>1012</b>	MUSIC INSTRUCTION	<b>2230</b>	INSTRUCTION RELATED TECHNOLOGY
<b>1013</b>	SCIENCE INSTRUCTION	<b>2305</b>	ADULT EDUCATION
<b>1014</b>	COMPUTER INSTRUCTION	<b>2310</b>	BOARD OF EDUCATION
<b>1015</b>	SOCIAL STUDIES INSTRUCTION	<b>2320</b>	DISTRICT ADMINISTRATIVE SERVICE
<b>1051</b>	READING INSTRUCTION	<b>2400</b>	GENERAL ADMINISTRATIVE SERVICE
<b>1081</b>	PHYSICAL EDUCATION	<b>2410</b>	DISTRICT WIDE SECRETARY LONGEV
<b>1085</b>	REMEDIAL READING INSTRUCTION	<b>2500</b>	DISTRICT COMMUNICATIONS
<b>1086</b>	REMEDIAL MATH INSTRUCTION	<b>2600</b>	OPERATION & MAINTENANCE OF PLT
<b>1115</b>	ACTIVITIES	<b>2610</b>	DIRECTORS SALARIES
<b>1200</b>	SPECIAL EDUCATION	<b>2620</b>	CUSTODIANS
<b>1230</b>	GEN SPED	<b>2630</b>	MAINTENANCE
<b>1250</b>	EARLY CHILDHOOD	<b>2640</b>	MAINTENANCE/CUST LONGEVITY
<b>1260</b>	LEARNING DISABILITIES	<b>2700</b>	TRANSPORTATION
<b>1270</b>	MULTI-HANDICAPPED	<b>3200</b>	ATHLETICS
<b>1280</b>	LITERACY	<b>6110</b>	TUITION-PUBLIC
<b>1290</b>	SPECIAL LEARNING	<b>6130</b>	TUITION-NON-PUBLIC

<b>Object Code</b>	<b>Description</b>	<b>Object Code</b>	<b>Description</b>
51010	DISTRICT ADMIN SALARIES	54320	TECHNOLOGY RELATED CLASSROOM
51020	ADMINISTRATIVE SALARIES	54400	RENTALS
51030	GUIDANCE SALARIES	54900	OTHER PURCHASED SERVICES
51040	TEACHER SALARY	55100	TRANSPORTATION
51050	MEDIA SALARIES	55110	SPECIAL ED TRANSPORTATION
51060	TECHNOLOGY SALARIES	55200	STUDENT ACCIDENT INSURANCE
51100	SECRETARY/CLERICAL SALARIES	55300	COMMUNICATIONS
51130	OVERTIME	55400	DISTRICT ADVERTISING
51140	PARAPROFESSIONAL SALARIES	55600	SPED TUITION PUBLIC
51160	CUSTODIAN SALARIES	55660	MAGNET SCHOOL TUITION
51200	OTHER SALARY	55700	SPED TUITION-NON-PUBLIC
51210	SUBSTITUTE TEACHER SALARIES	55800	TRAVEL
51300	SEASONAL HELP	55900	ADULT EDUCATION
52200	SS AND MEDICARE	56110	INSTRUCTIONAL SUPPLIES
52300	RETIREMENT	56200	HEATING OIL/PROPANE
52350	DISTRICT TUITION REIMBURSEMENT	56210	NATURAL GAS
52600	UNEMPLOYMENT COMP	56220	ELECTRICITY
52800	DISTRICT INSURANCE	56260	GASOLINE/OIL
53210	TUTORS	56400	TEXTBOOKS
53300	PROFESSIONAL/TECH SERVICES	56410	PERIODICALS
53400	OTHER PROFESS/TECH SERVICES	56420	BOOKS, MEDIA & TECHNOLOGY
53410	SPEC ED DOCTORS	56800	TESTING SUPPLIES
53440	SPEC ED OT	56890	TECHNOLOGY SUPPLIES
53460	SPEC ED PT	56900	NON-INSTRUCTIONAL SUPPLIES
53500	DISTRICT CURRICULUM DEVELOP	57300	NEW EQUIPMENT
53740	TECH RELATED CLASS SUPP	57310	REPLACEMENT EQUIPMENT
54100	WATER & SEWER	57350	BUSINESS OFFICE SOFTWARE
54210	DISPOSAL SERVICE	58100	DUES & FEES
54300	REPAIRS & MAINTENANCE	58120	PROJECT O DUES & FEES
54310	EQUIPMENT MAINTENANCE		

**FY2026-2027 BUDGET**

Line#	Org	Object Code	Account Description	Details	2025-2026	2026-2027	Variance \$	Var %
1								
2			<b>Gales Ferry School (GFS) Location: 202</b>					
3	2021000	51040	TEACHER SALARY	4.00 FTE Kindergarten Teacher	\$1,074,006.00	\$1,129,903.00	\$55,897.00	5.20%
4				4.00 FTE First Grade Teacher				
5				4.00 FTE Second Grade Teacher				
6				0.50 FTE Literacy Instructional Coach				
7				0.17 FTE Literacy Coordinator				
8				0.25 FTE Math Instructional Coach				
9				0.17 FTE Mathematics Coordinator				
10				0.17 FTE MTSS Coordinator				
11	2021000	51140	PARAPROFESSIONAL SALARIES	3.20 FTE Paraprofessional	\$78,674.00	\$78,967.00	\$293.00	0.37%
12	2021000	56110	INSTRUCTIONAL SUPPLIES		\$15,150.00	\$15,150.00	\$0.00	0.00%
13	2021000	56890	TECHNOLOGY SUPPLIES		\$6,000.00	\$6,000.00	\$0.00	0.00%
14	2021000	57310	REPLACEMENT EQUIPMENT		\$475.00	\$475.00	\$0.00	0.00%
15	2021002	51040	TEACHER SALARY-ART INSTR	0.50 FTE Art Teacher	\$49,856.00	\$51,351.00	\$1,495.00	3.00%
16	2021002	56110	INSTR SUPPLIES-ART INSTR		\$1,800.00	\$1,800.00	\$0.00	0.00%
17	2021004	51040	TEACHER SALARY-STEM INSTR	0.50 FTE STEM Teacher	\$43,413.00	\$46,077.00	\$2,664.00	6.14%
18	2021004	56110	INSTR SUPPLIES-STEM INSTR		\$1,125.00	\$1,125.00	\$0.00	0.00%
19	2021005	56110	INSTR SUPPLIES-LA INSTR		\$1,525.00	\$1,525.00	\$0.00	0.00%
20	2021007	56110	INSTR SUPPLIES-KG INSTR		\$750.00	\$750.00	\$0.00	0.00%
21	2021011	56110	INSTR SUPPLIES-MATH INSTR		\$675.00	\$675.00	\$0.00	0.00%
22	2021012	51040	TEACHER SALARY-MUSIC INST	1.00 FTE Music Teacher	\$76,509.00	\$81,202.00	\$4,693.00	6.13%
23	2021012	54300	REPAIRS & MAINT-MUSIC INST		\$500.00	\$500.00	\$0.00	0.00%
24	2021012	56110	INSTR SUPPLIES-MUSIC INST		\$1,100.00	\$1,100.00	\$0.00	0.00%
25	2021013	56110	INSTR SUPPLIES-SCI INSTR		\$1,100.00	\$1,100.00	\$0.00	0.00%
26	2021051	56110	INSTR SUPPLIES-READ INSTR		\$4,000.00	\$4,000.00	\$0.00	0.00%
27	2021081	51040	TEACHER SALARY-PHYS ED	0.50 FTE Physical Education Teacher	\$39,902.00	\$42,349.00	\$2,447.00	6.13%
28	2021081	56110	INSTR SUPPLIES-PHYS ED		\$1,350.00	\$1,350.00	\$0.00	0.00%
29	2021085	51040	TEACHER SALARY-REM READ	0.50 FTE Literacy Interventionist	\$52,279.00	\$53,848.00	\$1,569.00	3.00%
30	2021085	51140	PARAPROFESSIONAL SALARIES	1.60 FTE Paraprofessional	\$38,703.00	\$39,384.00	\$681.00	1.76%
31	2021085	51200	OTHER SALARY	0.50 FTE Tutor	\$12,600.00	\$12,978.00	\$378.00	3.00%
32	2021085	56110	INSTR SUPPLIES-REMED INST		\$950.00	\$950.00	\$0.00	0.00%
33	2021086	51040	TEACHER SALARY-REM MATH	1.00 FTE Math Interventionist	\$94,467.00	\$96,702.00	\$2,235.00	2.37%
34	2021115	51040	TEACHER SALARY-EXTRA CUR		\$1,625.00	\$1,650.00	\$25.00	1.54%
35	2021115	56900	OTHER SUPPLIES-EXTRA CURR		\$1,625.00	\$1,625.00	\$0.00	0.00%
36	2021200	51140	PARAPROFESSIONAL SALARIES	5.60 FTE Paraprofessional	\$136,552.00	\$137,135.00	\$583.00	0.43%
37	2021200	56900	SUPPLIES SPED		\$500.00	\$500.00	\$0.00	0.00%
38	2021260	56110	INSTR SUPPLIES-LRN DISAB		\$1,800.00	\$1,800.00	\$0.00	0.00%
39	2022140	56110	INSTR SUPPLIES-PSYCHOLOGY		\$250.00	\$250.00	\$0.00	0.00%
40	2022140	56800	TESTING SUPPLIES-PSYCHOLOGY		\$125.00	\$125.00	\$0.00	0.00%
41	2022150	56110	INSTR SUPPLIES-SPCH LANG		\$900.00	\$900.00	\$0.00	0.00%
42	2022150	56800	TESTING SUPPLIES-SPCH LANG		\$325.00	\$325.00	\$0.00	0.00%
43	2022210	53300	PROF/TECH SERVICES-PROF DEV		\$3,000.00	\$3,000.00	\$0.00	0.00%
44	2022220	51050	MEDIA SALARIES-MEDIA CTR	0.50 FTE Media Specialist	\$39,902.00	\$42,349.00	\$2,447.00	6.13%
45	2022220	51140	PARA SALARIES-MEDIA CTR	0.80 FTE Paraprofessional	\$19,661.00	\$20,056.00	\$395.00	2.01%
46	2022220	56110	INSTR SUPPLIES-MEDIA CTR		\$2,700.00	\$2,700.00	\$0.00	0.00%
47	2022220	56900	OTHER SUPPLIES-MEDIA CTR		\$400.00	\$400.00	\$0.00	0.00%
48	2022230	56890	TECHNOLOGY SUPPLIES-INSTR TECH		\$1,000.00	\$1,000.00	\$0.00	0.00%
49	2022400	51020	ADMIN SALARIES-GEN ADM	0.50 FTE Principal	\$150,875.00	\$157,786.00	\$6,911.00	4.58%
50				0.50 FTE Asst Principal				
51	2022400	51100	SEC/CLERICAL SALARIES-GEN ADM	1.50 FTE School Clerical	\$60,591.00	\$61,075.00	\$484.00	0.80%
52	2022400	55300	COMMUNICATIONS-GEN ADM		\$875.00	\$875.00	\$0.00	0.00%
53	2022400	56900	OTHER SUPPLIES-GEN ADM		\$650.00	\$650.00	\$0.00	0.00%
54								
55			<b>Total Gales Ferry School (GFS) Location: 202</b>		<b>\$2,020,265.00</b>	<b>\$2,103,462.00</b>	<b>\$83,197.00</b>	<b>4.12%</b>

**FY2026-2027 BUDGET**

Line#	Org	Object Code	Account Description	Details	2025-2026	2026-2027	Variance \$	Var %
56								
57			<b>Juliet W Long School (JWL) Location: 203</b>					
58	2031000	51040	TEACHER SALARY	4.00 FTE Third Grade Teacher	\$979,767.00	\$1,014,738.00	\$34,971.00	3.57%
59				4.00 FTE Fourth Grade Teacher				
60				4.00 FTE Fifth Grade Teacher				
61				0.50 FTE Literacy Instructional Coach				
62				0.17 FTE Literacy Coordinator				
63				0.25 FTE Math Instructional Coach				
64				0.17 FTE Mathematics Coordinator				
65				0.17 FTE MTSS Coordinator				
66	2031000	56110	INSTRUCTIONAL SUPPLIES		\$18,900.00	\$18,900.00	\$0.00	0.00%
67	2031000	56890	TECHNOLOGY SUPPLIES		\$6,000.00	\$6,000.00	\$0.00	0.00%
68	2031000	57310	REPLACEMENT EQUIPMENT		\$475.00	\$475.00	\$0.00	0.00%
69	2031002	51040	TEACHER SALARY-ART INSTR	0.50 FTE Art Teacher	\$49,856.00	\$51,351.00	\$1,495.00	3.00%
70	2031002	56110	INSTR SUPPLIES-ART INSTR		\$2,200.00	\$2,200.00	\$0.00	0.00%
71	2031004	51040	TEACHER SALARY-STEM INSTR	0.50 FTE STEM Teacher	\$43,413.00	\$46,077.00	\$2,664.00	6.14%
72	2031004	56110	INSTR SUPPLIES-STEM INSTR		\$1,125.00	\$1,125.00	\$0.00	0.00%
73	2031005	56110	INSTR SUPPLIES-LA INSTR		\$1,525.00	\$1,525.00	\$0.00	0.00%
74	2031011	56110	INSTR SUPPLIES-MATH INSTR		\$500.00	\$500.00	\$0.00	0.00%
75	2031012	51040	TEACHER SALARY-MUSIC INST	0.50 FTE Music Teacher	\$27,051.00	\$28,582.00	\$1,531.00	5.66%
76	2031012	54300	REPAIRS & MAIN-MUSIC INST		\$500.00	\$500.00	\$0.00	0.00%
77	2031012	56110	INSTR SUPPLIES-MUSIC INST		\$1,450.00	\$1,450.00	\$0.00	0.00%
78	2031013	56110	INSTR SUPPLIES-SCI INSTR		\$1,100.00	\$1,100.00	\$0.00	0.00%
79	2031015	56110	INSTR SUPPLIES-SS INST		\$1,700.00	\$1,700.00	\$0.00	0.00%
80	2031051	56110	INSTR SUPPLIES-READ INSTR		\$2,000.00	\$2,000.00	\$0.00	0.00%
81	2031081	51040	TEACHER SALARY-PHYS ED	0.50 FTE Physical Education Teacher	\$39,902.00	\$42,349.00	\$2,447.00	6.13%
82	2031081	56110	INSTR SUPPLIES-PHYS ED		\$750.00	\$750.00	\$0.00	0.00%
83	2031085	51040	TEACHER SALARY-REM READ	1.50 FTE Literacy Interventionist	\$133,763.00	\$140,106.00	\$6,343.00	4.74%
84	2031085	51200	OTHER SALARY	0.50 FTE Tutor	\$12,600.00	\$12,978.00	\$378.00	3.00%
85	2031085	56110	INSTR SUPPLIES-REMEDIATION		\$950.00	\$950.00	\$0.00	0.00%
86	2031086	51040	TEACHER SALARY-REM MATH	1.50 FTE Math Interventionist	\$112,965.00	\$120,227.00	\$7,262.00	6.43%
87	2031115	51040	TEACHER SALARY-EXTRA CUR		\$1,625.00	\$1,650.00	\$25.00	1.54%
88	2031115	56900	OTHER SUPPLIES-EXTRA CURR		\$1,625.00	\$1,625.00	\$0.00	0.00%
89	2031200	51140	PARAPROFESSIONAL SALARIES	5.60 FTE Paraprofessional	\$144,889.00	\$145,163.00	\$274.00	0.19%
90	2031200	56900	SUPPLIES SPED		\$500.00	\$500.00	\$0.00	0.00%
91	2031260	56110	INSTR SUPPLIES-LRN DISAB		\$1,800.00	\$1,800.00	\$0.00	0.00%
92	2032140	56110	INSTRUCTIONAL SUPPLIES		\$250.00	\$250.00	\$0.00	0.00%
93	2032140	56800	TESTING SUPPLIES		\$125.00	\$125.00	\$0.00	0.00%
94	2032150	56110	INSTR SUPPLIES-SPCH LANG		\$400.00	\$400.00	\$0.00	0.00%
95	2032150	56800	TESTING SUPPLIES-SPCH LANG		\$325.00	\$325.00	\$0.00	0.00%
96	2032210	53300	PROF/TECH SERVICES-PROF DEV		\$3,000.00	\$3,000.00	\$0.00	0.00%
97	2032220	51050	MEDIA SALARIES-MEDIA CTR	0.50 FTE Media Specialist	\$39,902.00	\$42,349.00	\$2,447.00	6.13%
98	2032220	56110	INSTR SUPPLIES-MEDIA CTR		\$2,700.00	\$2,700.00	\$0.00	0.00%
99	2032220	56900	NON INSTRUCTIONAL SUPPLIES		\$400.00	\$400.00	\$0.00	0.00%
100	2032230	56890	TECHNOLOGY SUPPLIES		\$1,000.00	\$1,000.00	\$0.00	0.00%
101	2032400	51020	ADMIN SALARIES-GEN ADM	0.50 FTE Principal	\$150,875.00	\$157,786.00	\$6,911.00	4.58%
102				0.50 FTE Asst Principal				
103	2032400	51100	SEC/CLERICAL SALARIES-GEN ADM	1.00 FTE School Clerical	\$57,138.00	\$58,844.00	\$1,706.00	2.99%
104	2032400	55300	COMMUNICATIONS-GEN ADM		\$650.00	\$650.00	\$0.00	0.00%
105	2032400	56900	OTHER SUPPLIES-GEN ADM		\$650.00	\$650.00	\$0.00	0.00%
106								
107			<b>Total Juliet W Long School (JWL) Location: 203</b>		<b>\$1,846,346.00</b>	<b>\$1,914,800.00</b>	<b>\$68,454.00</b>	<b>3.71%</b>

**FY2026-2027 BUDGET**

Line#	Org	Object Code	Account Description	Details	2025-2026	2026-2027	Variance \$	Var %
108								
109			<b>Gallup Hill School (GHS) Location: 204</b>					
110	2041000	51040	TEACHER SALARY	5.00 FTE Kindergarten Teacher	\$2,595,113.00	\$2,703,075.00	\$107,962.00	4.16%
111				5.00 FTE First Grade Teacher				
112				5.00 FTE Second Grade Teacher				
113				4.00 FTE Third Grade Teacher				
114				4.00 FTE Fourth Grade Teacher				
115				4.00 FTE Fifth Grade Teacher				
116				1.00 FTE Literacy Instructional Coach				
117				0.33 FTE Literacy Coordinator				
118				0.50 FTE Math Instructional Coach				
119				0.33 FTE Mathematics Coordinator				
120				0.32 FTE MTSS Coordinator				
121	2041000	51140	PARA SALARIES-GEN INSTR	4.00 FTE Paraprofessional	\$96,090.00	\$96,470.00	\$380.00	0.40%
122	2041000	56110	INSTR SUPPLIES-GEN INSTR		\$38,795.00	\$38,795.00	\$0.00	0.00%
123	2041000	56890	TECHNOLOGY SUPPLIES-GEN INSTR		\$12,000.00	\$12,000.00	\$0.00	0.00%
124	2041000	57310	REPLACEMENT EQUIPMENT		\$4,500.00	\$4,500.00	\$0.00	0.00%
125	2041002	51040	TEACHER SALARY-ART INSTR	1.00 FTE Art Teacher	\$67,416.00	\$71,551.00	\$4,135.00	6.13%
126	2041002	56110	INSTR SUPPLIES-ART INSTR		\$4,200.00	\$4,200.00	\$0.00	0.00%
127	2041004	51040	TEACHER SALARY-STEM INSTR	1.00 FTE STEM Teacher	\$70,320.00	\$74,633.00	\$4,313.00	6.13%
128	2041004	56110	INSTR SUPPLIES-STEM INSTR		\$2,250.00	\$2,250.00	\$0.00	0.00%
129	2041005	56110	INSTR SUPPLIES-LA INSTR		\$3,660.00	\$3,660.00	\$0.00	0.00%
130	2041007	56110	INSTR SUPPLIES-KG INSTR		\$3,110.00	\$3,110.00	\$0.00	0.00%
131	2041011	56110	INSTR SUPPLIES-MATH INSTR		\$2,495.00	\$2,495.00	\$0.00	0.00%
132	2041012	51040	TEACHER SALARY-MUSIC INST	1.50 FTE Music Teacher	\$83,231.00	\$87,940.00	\$4,709.00	5.66%
133	2041012	54300	REPAIRS & MAINT-MUSIC INST		\$850.00	\$850.00	\$0.00	0.00%
134	2041012	56110	INSTR SUPPLIES-MUSIC INST		\$3,650.00	\$3,650.00	\$0.00	0.00%
135	2041013	56110	INSTR SUPPLIES-SCI INSTR		\$2,000.00	\$2,000.00	\$0.00	0.00%
136	2041015	56110	INSTR SUPPLIES-SS INST		\$4,500.00	\$4,500.00	\$0.00	0.00%
137	2041051	56110	INSTR SUPPLIES-READ INSTR		\$8,600.00	\$8,600.00	\$0.00	0.00%
138	2041081	51040	TEACHER SALARY-PHYS ED	1.00 FTE Physical Education Teacher	\$76,509.00	\$81,201.00	\$4,692.00	6.13%
139	2041081	56110	INSTR SUPPLIES-PHYS ED		\$3,600.00	\$3,600.00	\$0.00	0.00%
140	2041085	51040	TEACHER SALARY-REM READ	5.00 FTE Literacy Interventionist	\$453,468.00	\$468,803.00	\$15,335.00	3.38%
141	2041085	56110	INSTR SUPPLIES-REMEDIATION		\$2,350.00	\$2,350.00	\$0.00	0.00%
142	2041086	51040	TEACHER SALARY-REM MATH	2.50 FTE Math Interventionist	\$160,502.00	\$163,956.00	\$3,454.00	2.15%
143	2041115	51040	TEACHER SALARY-EXTRA CUR		\$3,250.00	\$3,300.00	\$50.00	1.54%
144	2041115	56900	OTHER SUPPLIES-EXTRA CURR		\$3,250.00	\$3,250.00	\$0.00	0.00%
145	2041200	51140	PARAPROFESSIONAL SALARIES	12.00 FTE Paraprofessional	\$302,651.00	\$304,064.00	\$1,413.00	0.47%
146	2041200	56900	SUPPLIES SPED		\$1,700.00	\$1,700.00	\$0.00	0.00%
147	2041250	51140	PARAPROFESSIONAL SALARIES	5.60 FTE Paraprofessional	\$95,623.00	\$96,001.00	\$378.00	0.40%
148	2041260	56110	INSTR SUPPLIES-LRN DISAB		\$4,600.00	\$4,600.00	\$0.00	0.00%
149	2042140	56110	INSTR SUPPLIES-PSYCHOLOGY		\$600.00	\$600.00	\$0.00	0.00%
150	2042140	56800	TESTING SUPPLIES-PSYCHOLOGY		\$800.00	\$800.00	\$0.00	0.00%
151	2042150	56110	INSTR SUPPLIES-SPCH LANG		\$1,000.00	\$1,000.00	\$0.00	0.00%
152	2042150	56800	TESTING SUPPLIES-SPCH LANG		\$700.00	\$700.00	\$0.00	0.00%
153	2042210	53300	PROF/TECH SERVICES-PROF DEV		\$14,350.00	\$14,350.00	\$0.00	0.00%
154	2042220	51050	MEDIA SALARIES-MEDIA CTR	1.00 FTE Media Specialist	\$104,558.00	\$107,695.00	\$3,137.00	3.00%
155	2042220	51140	PARA SALARIES-MEDIA CTR	0.80 FTE Paraprofessional	\$19,201.00	\$19,589.00	\$388.00	2.02%
156	2042220	56110	INSTR SUPPLIES-MEDIA CTR		\$8,850.00	\$8,850.00	\$0.00	0.00%
157	2042220	56900	OTHER SUPPLIES-MEDIA CTR		\$550.00	\$550.00	\$0.00	0.00%
158	2042230	56890	TECHNOLOGY SUPPLIES		\$2,000.00	\$2,000.00	\$0.00	0.00%
159	2042400	51020	ADMIN SALARIES-GEN ADM	1.00 FTE Principal	\$310,914.00	\$320,152.00	\$9,238.00	2.97%
160				1.00 FTE Asst Principal				
161	2042400	51100	SEC/CLERICAL SALARIES-GEN ADM	2.50 FTE School Clerical	\$121,250.00	\$124,563.00	\$3,313.00	2.73%
162	2042400	55300	COMMUNICATIONS-GEN ADM		\$1,000.00	\$1,000.00	\$0.00	0.00%
163	2042400	56900	OTHER SUPPLIES-GEN ADM		\$2,300.00	\$2,300.00	\$0.00	0.00%
164	2042700	51140	PARA SALARIES-TRANSP	0.20 FTE Paraprofessional	\$6,043.00	\$6,217.00	\$174.00	2.88%
165								
166			<b>Total Gallup Hill School (GHS) Location: 204</b>		<b>\$4,704,399.00</b>	<b>\$4,867,470.00</b>	<b>\$163,071.00</b>	<b>3.47%</b>

FY2026-2027 BUDGET

Line#	Org	Object Code	Account Description	Details	2025-2026	2026-2027	Variance \$	Var %
167								
168	<b>Ledyard Middle School (LMS) Location: 205</b>							
169	2051000	56110	INSTRUCTIONAL SUPPLIES		\$26,582.00	\$26,582.00	\$0.00	0.00%
170	2051000	56890	TECHNOLOGY SUPPLIES		\$2,500.00	\$2,500.00	\$0.00	0.00%
171	2051002	51040	TEACHER SALARY-ART INSTR	2.00 FTE Art Teacher	\$160,288.00	\$167,207.00	\$6,919.00	4.32%
172	2051002	56110	INSTR SUPPLIES-ART INSTR		\$4,900.00	\$4,900.00	\$0.00	0.00%
173	2051005	51040	TEACHER SALARY-LA INSTR	4.00 FTE Language Arts Teacher	\$477,338.00	\$494,264.00	\$16,926.00	3.55%
174				1.00 FTE Literacy Interventionist				
175				0.33 FTE Literacy Coordinator				
176				0.17 FTE MTSS Coordinator				
177	2051005	56110	INSTR SUPPLIES-LA INSTR		\$7,400.00	\$7,400.00	\$0.00	0.00%
178	2051006	51040	TEACHER SALARY-FLANG INST	2.00 FTE World Language Teacher	\$170,031.00	\$177,635.00	\$7,604.00	4.47%
179	2051006	56110	INSTR SUPPLIES-FLANG INST		\$1,600.00	\$1,600.00	\$0.00	0.00%
180	2051008	51040	TEACHER SALARY-HLTH INSTR	1.00 FTE Health Teacher	\$99,711.00	\$102,702.00	\$2,991.00	3.00%
181	2051008	56110	INSTR SUPPLIES-HLTH INSTR		\$1,150.00	\$1,150.00	\$0.00	0.00%
182	2051009	51040	TEACHER SALARY-LIFE INSTR	1.00 FTE Family/Consumer Sci Teacher	\$99,711.00	\$102,702.00	\$2,991.00	3.00%
183	2051009	56110	INSTR SUPPLIES-LIFE INSTR		\$2,000.00	\$2,000.00	\$0.00	0.00%
184	2051010	51040	TEACHER SALARY-INDUS INST	1.00 FTE Tech Ed/Computer Teacher	\$99,711.00	\$103,002.00	\$3,291.00	3.30%
185	2051010	56110	INSTR SUPPLIES-INDUS INST		\$3,000.00	\$3,000.00	\$0.00	0.00%
186	2051011	51040	TEACHER SALARY-MATH INSTR	5.00 FTE Mathematics Teacher	\$467,056.00	\$487,829.00	\$20,773.00	4.45%
187				1.00 FTE Math Interventionist				
188				0.33 FTE Mathematics Coordinator				
189				0.17 FTE MTSS Coordinator				
190	2051011	56110	INSTR SUPPLIES-MATH INSTR		\$1,200.00	\$1,200.00	\$0.00	0.00%
191	2051012	51040	TEACHER SALARY-MUSIC INST	2.00 FTE Music Teacher	\$140,192.00	\$148,790.00	\$8,598.00	6.13%
192	2051012	54300	REPAIRS & MAINT-MUSIC INST		\$1,400.00	\$1,400.00	\$0.00	0.00%
193	2051012	56110	INSTR SUPPLIES-MUSIC INST		\$2,350.00	\$2,350.00	\$0.00	0.00%
194	2051012	57310	REPL EQUIPMENT-MUSIC INST		\$3,708.00	\$3,708.00	\$0.00	0.00%
195	2051012	58100	DUES & FEES-MUSIC INST		\$455.00	\$455.00	\$0.00	0.00%
196	2051013	51040	TEACHER SALARY-SCI INSTR	6.00 FTE Science Teacher	\$490,694.00	\$511,639.00	\$20,945.00	4.27%
197	2051013	56110	INSTR SUPPLIES-SCI INSTR		\$10,000.00	\$10,000.00	\$0.00	0.00%
198	2051013	58120	PROJECT DUES & FEES-SCI INSTR		\$8,500.00	\$8,500.00	\$0.00	0.00%
199	2051014	56890	TECHNOLOGY SUPPLIES-COMP INSTR		\$2,500.00	\$2,500.00	\$0.00	0.00%
200	2051015	51040	TEACHER SALARY-SS INST	5.00 FTE Social Studies Teacher	\$453,173.00	\$471,016.00	\$17,843.00	3.94%
201	2051015	56110	INSTR SUPPLIES-SS INST		\$3,750.00	\$3,750.00	\$0.00	0.00%
202	2051051	51040	TEACHER SALARY-READ INSTR	1.00 FTE Language Arts Teacher	\$66,180.00	\$69,358.00	\$3,178.00	5.66%
203	2051051	56110	INSTR SUPPLIES-READ INSTR		\$2,900.00	\$2,900.00	\$0.00	0.00%
204	2051081	51040	TEACHER SALARY-PHYS ED	3.00 FTE Physical Education Teacher	\$230,461.00	\$244,594.00	\$14,133.00	6.13%
205	2051081	56110	INSTR SUPPLIES-PHYS ED		\$2,100.00	\$2,100.00	\$0.00	0.00%
206	2051115	51040	TEACHER SALARY-EXTRA CUR		\$26,152.00	\$31,044.00	\$4,892.00	18.71%
207	2051115	55100	TRANSPORTATION-EXTRA CUR		\$2,950.00	\$2,950.00	\$0.00	0.00%
208	2051115	56900	OTHER SUPPLIES-EXTRA CUR		\$2,150.00	\$2,150.00	\$0.00	0.00%
209	2051200	51140	PARAPROFESSIONAL SALARIES	11.20 FTE Paraprofessional	\$264,416.00	\$265,638.00	\$1,222.00	0.46%
210	2051200	56110	INSTR SUPPLIES-SPED		\$2,900.00	\$2,900.00	\$0.00	0.00%
211	2051200	56800	TESTING SUPPLIES		\$300.00	\$300.00	\$0.00	0.00%
212	2051200	56900	SUPPLIES SPED		\$2,000.00	\$2,000.00	\$0.00	0.00%
213	2052120	51030	GUIDANCE SALARIES-GUIDANCE	3.00 FTE Guidance/School Counselor	\$265,928.00	\$278,361.00	\$12,433.00	4.68%
214	2052120	56110	INSTR SUPPLIES-GUIDANCE		\$650.00	\$650.00	\$0.00	0.00%
215	2052140	56110	INSTR SUPPLIES-PSYCHOLOGY		\$350.00	\$350.00	\$0.00	0.00%
216	2052150	56110	INSTR SUPPLIES-SPCH LANG		\$750.00	\$750.00	\$0.00	0.00%
217	2052210	53300	PROF/TECH SERVICES-PROF DEV		\$3,350.00	\$3,350.00	\$0.00	0.00%
218	2052220	51050	MEDIA SALARIES-MEDIA CTR	1.00 FTE Media Specialist	\$84,711.00	\$79,691.00	-\$5,020.00	-5.93%
219	2052220	56110	INSTR SUPPLIES-MEDIA CTR		\$9,650.00	\$9,650.00	\$0.00	0.00%
220	2052400	51020	ADMIN SALARIES-GEN ADM	1.00 FTE Principal	\$329,816.00	\$339,621.00	\$9,805.00	2.97%
221				1.00 FTE Asst Principal				
222	2052400	51100	SEC/CLERICAL SALARIES-GEN ADM	2.50 School Clerical	\$104,775.00	\$115,297.00	\$10,522.00	10.04%
223	2052400	55300	COMMUNICATIONS-GEN ADM		\$5,950.00	\$5,950.00	\$0.00	0.00%
224	2052400	56900	OTHER SUPPLIES-GEN ADM		\$7,000.00	\$7,000.00	\$0.00	0.00%
225	2052400	58100	DUES & FEES-GEN ADM		\$1,200.00	\$1,200.00	\$0.00	0.00%
226	2053200	51040	TEACHER SALARY-ATHLETICS		\$35,394.00	\$35,925.00	\$531.00	1.50%
227	2053200	53400	OTHER PROF/TECH SVCS-ATHLETICS		\$4,800.00	\$4,800.00	\$0.00	0.00%
228	2053200	55100	TRANSPORTATION-ATHLETICS		\$6,380.00	\$6,380.00	\$0.00	0.00%
229	2053200	56900	OTHER SUPPLIES-ATHLETICS		\$14,000.00	\$4,000.00	-\$10,000.00	-71.43%
230								
231	<b>Total Ledyard Middle School (LMS) Location: 205</b>				<b>\$4,208,113.00</b>	<b>\$4,358,690.00</b>	<b>\$150,577.00</b>	<b>3.58%</b>

**FY2026-2027 BUDGET**

Line#	Org	Object Code	Account Description	Details	2025-2026	2026-2027	Variance \$	Var %
232								
233			<b>Ledyard High School (LHS) Location: 206</b>					
234	2061000	56110	INSTR SUPPLIES-GEN INSTR		\$10,994.00	\$10,994.00	\$0.00	0.00%
235	2061002	51040	TEACHER SALARY-ART INSTR	2.00 FTE Art Teacher	\$179,922.00	\$188,155.00	\$8,233.00	4.58%
236	2061002	56110	INSTR SUPPLIES-ART INSTR		\$11,200.00	\$12,000.00	\$800.00	7.14%
237	2061003	51040	TEACHER SALARY-BUS INSTR	1.00 FTE Business Teacher	\$99,316.00	\$107,695.00	\$8,379.00	8.44%
238	2061003	56110	INSTR SUPPLIES-BUS INSTR		\$2,106.00	\$2,106.00	\$0.00	0.00%
239	2061005	51040	TEACHER SALARY-LA INSTR	7.00 FTE Language Arts Teacher	\$621,488.00	\$653,009.00	\$31,521.00	5.07%
240	2061005	56110	INSTR SUPPLIES-LA INSTR		\$1,000.00	\$1,000.00	\$0.00	0.00%
241	2061005	58100	DUES & FEES-LA INSTR		\$500.00	\$500.00	\$0.00	0.00%
242	2061006	51040	TEACHER SALARY-FLANG INST	5.00 FTE World Language Teacher	\$443,912.00	\$467,106.00	\$23,194.00	5.22%
243	2061006	56110	INSTR SUPPLIES-FLANG INST		\$800.00	\$800.00	\$0.00	0.00%
244	2061006	58100	DUES & FEES-FLANG INST		\$200.00	\$200.00	\$0.00	0.00%
245	2061008	51040	TEACHER SALARY-HLTH INSTR	2.00 FTE Health Teacher	\$193,541.00	\$202,168.00	\$8,627.00	4.46%
246	2061008	56110	INSTR SUPPLIES-HLTH INSTR		\$900.00	\$900.00	\$0.00	0.00%
247	2061009	51040	TEACHER SALARY-LIFE INSTR	1.00 FTE Family/Consumer Sci Teacher	\$99,711.00	\$102,702.00	\$2,991.00	3.00%
248	2061009	56110	INSTR SUPPLIES-LIFE INSTR		\$8,500.00	\$9,000.00	\$500.00	5.88%
249	2061010	51040	TEACHER SALARY-INDUS INST	3.00 FTE Tech Ed/Computer Teacher	\$270,617.00	\$280,537.00	\$9,920.00	3.67%
250	2061010	54300	REPAIRS & MAINT-INDUS INST		\$1,000.00	\$1,000.00	\$0.00	0.00%
251	2061010	54400	RENTALS-INDUS INST		\$1,200.00	\$1,200.00	\$0.00	0.00%
252	2061010	56110	INSTR SUPPLIES-INDUS INST		\$24,500.00	\$24,500.00	\$0.00	0.00%
253	2061011	51040	TEACHER SALARY-MATH INSTR	7.00 FTE Mathematics Teacher	\$603,065.00	\$608,284.00	\$5,219.00	0.87%
254	2061011	56110	INSTR SUPPLIES-MATH INSTR		\$1,500.00	\$1,500.00	\$0.00	0.00%
255	2061011	58100	DUES & FEES-MATH INSTR		\$100.00	\$100.00	\$0.00	0.00%
256	2061012	51040	TEACHER SALARY-MUSIC INST	2.00 FTE Music Teacher	\$179,922.00	\$188,155.00	\$8,233.00	4.58%
257	2061012	53400	OTR PROF/TECH SVCS-MUSIC INST		\$5,000.00	\$5,000.00	\$0.00	0.00%
258	2061012	54300	REPAIRS & MAINT-MUSIC INST		\$1,500.00	\$1,500.00	\$0.00	0.00%
259	2061012	56110	INSTR SUPPLIES-MUSIC INST		\$4,600.00	\$4,600.00	\$0.00	0.00%
260	2061012	57310	REPL EQUIPMENT-MUSIC INST		\$17,957.00	\$17,957.00	\$0.00	0.00%
261	2061013	51040	TEACHER SALARY-SCI INSTR	8.67 FTE Science Teacher	\$837,212.00	\$868,754.00	\$31,542.00	3.77%
262	2061013	56110	INSTR SUPPLIES-SCI INSTR		\$16,000.00	\$16,000.00	\$0.00	0.00%
263	2061013	57310	REPL EQUIPMENT-SCI INSTR		\$3,600.00	\$3,600.00	\$0.00	0.00%
264	2061013	58120	PROJECT DUES & FEES-SCI INSTR		\$28,319.00	\$28,319.00	\$0.00	0.00%
265	2061014	56890	TECHNOLOGY SUPPLIES		\$5,500.00	\$5,500.00	\$0.00	0.00%
266	2061015	51040	TEACHER SALARY-SS INST	7.00 FTE Social Studies Teacher	\$687,776.00	\$710,610.00	\$22,834.00	3.32%
267	2061015	56110	INSTR SUPPLIES-SS INST		\$1,000.00	\$1,000.00	\$0.00	0.00%
268	2061081	51040	TEACHER SALARY-PHYS ED	3.00 FTE Physical Education Teacher	\$278,553.00	\$289,235.00	\$10,682.00	3.83%
269	2061081	56110	INSTR SUPPLIES-PHYS ED		\$6,000.00	\$6,000.00	\$0.00	0.00%
270	2061115	51040	TEACHER SALARY-EXTRA CUR		\$85,805.00	\$99,272.00	\$13,467.00	15.69%
271	2061115	55100	TRANSPORTATION-EXTRA CUR		\$7,500.00	\$7,500.00	\$0.00	0.00%
272	2061200	51140	PARAPROFESSIONAL SALARIES	5.60 FTE Paraprofessional	\$120,243.00	\$120,744.00	\$501.00	0.42%
273	2061200	56900	SUPPLIES SPED		\$3,200.00	\$3,200.00	\$0.00	0.00%
274	2061300	53210	TUTORS-EXT DAY		\$4,500.00	\$4,500.00	\$0.00	0.00%
275	2062120	51030	GUIDANCE SALARIES-GUIDANCE	4.50 FTE Guidance/School Counselor	\$466,971.00	\$486,923.00	\$19,952.00	4.27%
276	2062120	55300	COMMUNICATIONS-GUIDANCE		\$4,000.00	\$4,000.00	\$0.00	0.00%
277	2062120	56900	OTHER SUPPLIES-GUIDANCE		\$2,000.00	\$2,000.00	\$0.00	0.00%
278	2062140	56110	INSTR SUPPLIES-PSYCHOLOGY		\$2,100.00	\$2,100.00	\$0.00	0.00%
279	2062140	56900	NON INSTRUCTIONAL SUPPLIES		\$5,250.00	\$5,250.00	\$0.00	0.00%
280	2062200	51200	OTHER SALARY-SCH CARER	0.70 FTE Other Student Support	\$40,505.00	\$41,720.00	\$1,215.00	3.00%
281	2062210	53300	PROF/TECH SERVICES-PROF DEV		\$3,500.00	\$8,500.00	\$5,000.00	142.86%
282	2062220	51050	MEDIA SALARIES-MEDIA CTR	1.00 FTE Media Specialist	\$104,558.00	\$107,995.00	\$3,437.00	3.29%
283	2062220	51140	PARA SALARIES-MEDIA CTR	0.80 FTE Paraprofessional	\$22,128.00	\$22,560.00	\$432.00	1.95%
284	2062220	56110	INSTR SUPPLIES-MEDIA CTR		\$25,950.00	\$25,950.00	\$0.00	0.00%
285	2062220	57300	NEW EQUIPMENT-MEDIA CTR		\$1,100.00	\$1,100.00	\$0.00	0.00%
286	2062220	58100	DUES & FEES-MEDIA CTR		\$250.00	\$250.00	\$0.00	0.00%
287	2062400	51020	ADMIN SALARIES-GEN ADM	1.00 FTE Principal	\$515,330.00	\$531,656.00	\$16,326.00	3.17%
288				2.00 FTE Asst Principal				
289	2062400	51100	SEC/CLERICAL SALARIES-GEN ADM	4.50 FTE School Clerical	\$239,115.00	\$246,686.00	\$7,571.00	3.17%
290	2062400	51140	PARA SALARIES-GEN ADM	3.60 FTE Paraprofessional	\$109,010.00	\$111,055.00	\$2,045.00	1.88%

**FY2026-2027 BUDGET**

Line#	Org	Object Code	Account Description	Details	2025-2026	2026-2027	Variance \$	Var %
291	2062400	53400	OTR PROFESS/TECH SVCS-GEN ADM		\$7,375.00	\$7,375.00	\$0.00	0.00%
292	2062400	55300	COMMUNICATIONS-GEN ADM		\$13,200.00	\$13,200.00	\$0.00	0.00%
293	2062400	56900	OTHER SUPPLIES-GEN ADM		\$14,650.00	\$14,650.00	\$0.00	0.00%
294	2062400	58100	DUES & FEES-GEN ADM		\$15,000.00	\$15,000.00	\$0.00	0.00%
295	2062500	53400	OTR PROF/TECH SVCS ATHLETICS		\$1,350.00	\$1,350.00	\$0.00	0.00%
296	2063200	51040	TEACHER SALARY-ATHLETICS		\$222,551.00	\$233,225.00	\$10,674.00	4.80%
297	2063200	51200	OTHER SALARY	1.00 FTE Other Student Support	\$70,440.00	\$72,959.00	\$2,519.00	3.58%
298	2063200	54300	REPAIRS & MAINT-ATHLETICS		\$14,000.00	\$14,000.00	\$0.00	0.00%
299	2063200	54400	RENTALS-ATHLETICS		\$5,000.00	\$5,000.00	\$0.00	0.00%
300	2063200	56900	OTHER SUPPLIES-ATHLETICS		\$48,950.00	\$48,950.00	\$0.00	0.00%
301	2063200	57300	NEW EQUIPMENT-ATHLETICS		\$5,600.00	\$5,600.00	\$0.00	0.00%
302	2063200	57310	REPL EQUIPMENT-ATHLETICS		\$17,000.00	\$17,000.00	\$0.00	0.00%
303								
304			<b>Total Ledyard High School (LHS) Location: 206</b>		<b>\$6,847,142.00</b>	<b>\$7,102,956.00</b>	<b>\$255,814.00</b>	<b>3.74%</b>
305								
306			<b>LHS Ag-Science Location: 207</b>					
307	2071001	51040	TEACHER SALARY-AGRI INSTR	5.00 FTE Agriscience Teacher	\$576,846.00	\$600,003.00	\$23,157.00	4.01%
308	2071001	51200	OTHER SALARY		\$7,500.00	\$7,875.00	\$375.00	5.00%
309	2071001	53400	OTHER PRO/TECH SVCS-AGRI INSTR		\$16,500.00	\$16,500.00	\$0.00	0.00%
310	2071001	54300	REPAIRS & MAINT-AGRI INSTR		\$7,500.00	\$7,500.00	\$0.00	0.00%
311	2071001	55800	TRAVEL-AGRI INSTR		\$2,000.00	\$2,000.00	\$0.00	0.00%
312	2071001	56110	INSTR SUPPLIES-AGRI INSTR		\$52,697.00	\$52,697.00	\$0.00	0.00%
313	2071001	56890	TECHNOLOGY SUPPLIES-AGRI INSTR		\$1,000.00	\$1,000.00	\$0.00	0.00%
314	2071001	56900	OTHER SUPPLIES-AGRI INSTR		\$1,600.00	\$1,600.00	\$0.00	0.00%
315	2071001	58100	DUES & FEES-AGRI INSTR		\$5,710.00	\$5,882.00	\$172.00	3.01%
316								
317			<b>Total LHS Ag-Science Location: 207</b>		<b>\$671,353.00</b>	<b>\$695,057.00</b>	<b>\$23,704.00</b>	<b>3.53%</b>

**FY2026-2027 BUDGET**

Line#	Org	Object Code	Account Description	Details	2025-2026	2026-2027	Variance \$	Var %
318								
319			<b>Districtwide/CO Location: 208</b>					
320	2081000	51040	TEACHER SALARY-GEN INSTR		\$13,545.00	\$14,285.00	\$740.00	5.46%
321	2081000	51210	SUB TEACHER SALARIES-GEN INSTR		\$456,172.00	\$456,172.00	\$0.00	0.00%
322	2081000	53210	TUTORS		\$50,000.00	\$25,000.00	-\$25,000.00	-50.00%
323	2081000	56110	INSTRUCTIONAL SUPPLIES		\$6,100.00	\$6,100.00	\$0.00	0.00%
324	2081000	56400	TEXTBOOKS-GEN INSTR		\$101,928.00	\$112,482.00	\$10,554.00	10.35%
325	2081000	56900	NON INSTRUCTIONAL SUPPLIES		\$6,000.00	\$6,000.00	\$0.00	0.00%
326	2081006	56400	TEXTBOOKS-FLANG INST		\$3,000.00	\$3,000.00	\$0.00	0.00%
327	2081011	56110	INSTR SUPPLIES-MATH INSTR		\$800.00	\$16,000.00	\$15,200.00	1900.00%
328	2081011	56400	TEXTBOOKS-MATH INSTR		\$21,012.00	\$34,701.00	\$13,689.00	65.15%
329	2081013	56110	INSTR SUPPLIES-SCI INSTR		\$1,500.00	\$1,936.00	\$436.00	29.07%
330	2081015	56400	TEXTBOOKS-SS INST		\$500.00	\$500.00	\$0.00	0.00%
331	2081051	56110	INSTRUCTIONAL SUPPLIES		\$44,085.00	\$44,085.00	\$0.00	0.00%
332	2081051	56400	TEXTBOOKS-READ INSTR		\$1,500.00	\$1,950.00	\$450.00	30.00%
333	2082210	53500	DIST CURR DEVELOP-PROF DEV		\$5,000.00	\$5,000.00	\$0.00	0.00%
334	2082213	53300	PROF/TECH SERVICES-STAFF PD		\$36,760.00	\$31,760.00	-\$5,000.00	-13.60%
335	2082230	56800	TESTING SUPPLIES-INSTR TECH		\$94,959.00	\$52,960.00	-\$41,999.00	-44.23%
336	2082305	55900	ADULT EDUCATION-ADULT ED		\$32,725.00	\$32,725.00	\$0.00	0.00%
337	2082310	53400	OTHER PROF/TECH SERVICES-BOE		\$5,000.00	\$5,000.00	\$0.00	0.00%
338	2082320	51010	DIST ADMIN SALARIES-DIST ADM	1.00 FTE Director of Human Resources	\$862,743.00	\$888,590.00	\$25,847.00	3.00%
339				1.00 FTE Director of Operations				
340				1.00 FTE Director of Finance				
341				1.00 FTE Asst Director of Finance				
342				1.00 FTE Superintendent				
343				1.00 FTE Asst Superintendent				
344	2082320	51100	SEC/CLERICAL SALARIES-DIST ADM	1.00 FTE Non-Union Office Staff	\$74,693.00	\$76,724.00	\$2,031.00	2.72%
345	2082320	53400	OTR PROF/TECH SVCS-DIST ADM		\$144,750.00	\$162,750.00	\$18,000.00	12.44%
346	2082400	51100	SEC/CLERICAL SALARIES-GEN ADM	5.00 FTE CO Clerical	\$259,360.00	\$273,023.00	\$13,663.00	5.27%
347	2082400	51140	PARA SALARIES-GEN ADM		\$1,020.00	\$1,020.00	\$0.00	0.00%
348	2082400	51300	SEASONAL HELP-GEN ADM		\$9,600.00	\$9,888.00	\$288.00	3.00%
349	2082400	57300	NEW EQUIPMENT		\$113,500.00	\$102,302.00	-\$11,198.00	-9.87%
350	2082410	51100	SEC/CLER SALARIES-DW SEC LON		\$2,650.00	\$2,450.00	-\$200.00	-7.55%
351	2082500	51100	SEC/CLER SALARIES-DIST COMM	1.00 FTE Non-Union Office Staff	\$35,754.00	\$64,506.00	\$28,752.00	80.42%
352	2082500	52200	SS AND MEDICARE		\$620,704.00	\$675,728.00	\$55,024.00	8.86%
353	2082500	52300	RETIREMENT & HEALTH REIMB		\$126,630.00	\$129,689.00	\$3,059.00	2.42%
354	2082500	52350	DIST TUITION REIMB-DIST COMM		\$40,300.00	\$40,300.00	\$0.00	0.00%
355	2082500	52600	DISTRICT UNEMP COMP-DIST COMM		\$37,350.00	\$35,250.00	-\$2,100.00	-5.62%
356	2082500	52800	DISTRICT INSURANCE-DIST COMM		\$105,000.00	\$105,000.00	\$0.00	0.00%
357	2082500	55200	STUDENT ACCIDENT INS-DIST COMM		\$12,950.00	\$12,950.00	\$0.00	0.00%
358	2082500	55300	COMMUNICATIONS-DIST COMM		\$133,265.00	\$133,265.00	\$0.00	0.00%
359	2082500	55400	DISTRICT ADVERTISING-DIST COMM		\$2,300.00	\$2,300.00	\$0.00	0.00%
360	2082500	55800	TRAVEL-DIST COMM		\$10,700.00	\$10,700.00	\$0.00	0.00%
361	2082500	56890	TECHNOLOGY SUPPLIES-DIST COMM		\$2,800.00	\$2,800.00	\$0.00	0.00%
362	2082500	56900	OTHER SUPPLIES-DIST COMM		\$15,280.00	\$15,280.00	\$0.00	0.00%
363	2082500	57350	BUSINESS OFFICE SOFTWARE		\$118,158.00	\$118,158.00	\$0.00	0.00%
364	2082500	58100	DUES & FEES-DIST COMM		\$44,761.00	\$44,761.00	\$0.00	0.00%
365	2086110	55660	MAGNET SCHOOL TUITION		\$291,973.00	\$229,500.00	-\$62,473.00	-21.40%
366								
367			<b>Total Districtwide/CO Location: 208</b>		<b>\$3,946,827.00</b>	<b>\$3,986,590.00</b>	<b>\$39,763.00</b>	<b>1.01%</b>

**FY2026-2027 BUDGET**

Line#	Org	Object Code	Account Description	Details	2025-2026	2026-2027	Variance \$	Var %
368								
369			<b>Student Services Location: 209</b>					
370	2091200	51020	ADMINISTRATIVE SALARIES-SPED	1.00 FTE PPS Director	\$763,055.00	\$786,090.00	\$23,035.00	3.02%
371				4.00 FTE Sped Coordinator				
372	2091200	51140	PARA SALARIES-SPED		\$48,192.00	\$48,192.00	\$0.00	0.00%
373	2091200	51200	OTHER SALARY-SPED	6.00 FTE Behavior Specialist	\$268,479.00	\$270,305.00	\$1,826.00	0.68%
374				1.00 FTE Social Worker				
375				1.00 FTE Other Student Support				
376	2091200	53400	OTHER PROFESS/TECH SERVICES		\$35,000.00	\$35,000.00	\$0.00	0.00%
377	2091200	54900	OTHER PURCHASED SERVICES-SPED		\$8,000.00	\$8,000.00	\$0.00	0.00%
378	2091200	55800	TRAVEL-SPED		\$500.00	\$500.00	\$0.00	0.00%
379	2091200	56800	TESTING SUPPLIES-SPED		\$24,500.00	\$24,500.00	\$0.00	0.00%
380	2091200	56900	OTHER SUPPLIES-SPED		\$500.00	\$500.00	\$0.00	0.00%
381	2091200	57300	NEW EQUIPMENT-SPED		\$10,000.00	\$10,000.00	\$0.00	0.00%
382	2091200	58100	DUES & FEES-SPED		\$4,250.00	\$4,250.00	\$0.00	0.00%
383	2091230	51040	TEACHER SALARY-SPED	28.00 FTE Special Education Teacher	\$2,579,989.00	\$2,699,549.00	\$119,560.00	4.63%
384				1.00 FTE Special Ed Pre-K Teacher				
385	2091260	51040	TEACHER SALARY-LRN DISAB	1.00 FTE Special Education Teacher	\$94,467.00	\$102,702.00	\$8,235.00	8.72%
386	2091260	51200	OTHER SALARY		\$25,000.00	\$27,071.00	\$2,071.00	8.28%
387	2091260	53400	OTHER PROFESS/TECH SERVICES		\$430,500.00	\$452,025.00	\$21,525.00	5.00%
388	2091260	53410	SPEC ED DOCTORS		\$4,000.00	\$4,000.00	\$0.00	0.00%
389	2091260	55300	COMMUNICATIONS		\$500.00	\$500.00	\$0.00	0.00%
390	2091260	55800	TRAVEL		\$1,500.00	\$1,500.00	\$0.00	0.00%
391	2091260	56110	INSTRUCTIONAL SUPPLIES		\$6,400.00	\$6,400.00	\$0.00	0.00%
392	2091260	57300	NEW EQUIPMENT		\$3,000.00	\$3,000.00	\$0.00	0.00%
393	2091270	51040	TEACHER SALARY-MULTHAND	1.00 FTE Sp Ed Medically Fragile Teacher	\$99,711.00	\$102,702.00	\$2,991.00	3.00%
394	2091280	53210	TUTORS-HOMEBOUND		\$10,000.00	\$10,000.00	\$0.00	0.00%
395	2091290	51040	TEACHER SALARY-SPEC LRN	2.00 FTE English Language (EL) Teacher	\$154,867.00	\$147,613.00	-\$7,254.00	-4.68%
396	2091400	51040	TEACHER SALARY-SUMMER		\$35,669.00	\$42,565.00	\$6,896.00	19.33%
397	2091400	51100	SECRETARY/CLERICAL SALARIES		\$5,763.00	\$5,763.00	\$0.00	0.00%
398	2091400	51140	PARA SALARIES-SUMMER		\$26,412.00	\$27,204.00	\$792.00	3.00%
399	2091400	56900	OTHER SUPPLIES-SUMMER		\$2,500.00	\$2,500.00	\$0.00	0.00%
400	2092140	51040	TEACHER SALARY-PSYCHOLOGY	3.00 FTE Psychologist	\$726,014.00	\$779,533.00	\$53,519.00	7.37%
401				7.00 FTE Social Worker				
402	2092140	51200	OTHER SALARY	1.00 FTE Clinical Supervisor	\$128,750.00	\$132,000.00	\$3,250.00	2.52%
403	2092150	51040	TEACHER SALARY-SPCH LANG	6.00 FTE Speech Pathologist	\$584,129.00	\$606,832.00	\$22,703.00	3.89%
404	2092190	53400	OTHER PROF/TECH SVCS-OTR SUPP		\$258,447.00	\$266,200.00	\$7,753.00	3.00%
405	2092190	53410	SPEC ED DOCTORS-OTR SUPP		\$55,000.00	\$55,000.00	\$0.00	0.00%
406	2092190	53440	SPEC ED OT-OTR SUPP		\$400,000.00	\$412,000.00	\$12,000.00	3.00%
407	2092190	53460	SPEC ED PT-OTR SUPP		\$110,000.00	\$113,300.00	\$3,300.00	3.00%
408	2092400	51100	SEC/CLERICAL SALARIES-GEN ADM	2.00 FTE School Clerical	\$140,058.00	\$139,462.00	-\$596.00	-0.43%
409				1.00 FTE CO Clerical				
410	2096110	55600	SPED TUITION PUBLIC		\$365,080.00	\$374,207.00	\$9,127.00	2.50%
411	2096130	55700	SPED TUIT-NON-PUBLIC-TUIT-NP		\$2,478,490.00	\$2,602,415.00	\$123,925.00	5.00%
412	2096130	55701	TUITION - GRANT OFFSET		-\$1,198,010.00	-\$1,198,010.00	\$0.00	0.00%
413								
414			<b>Total Student Services Location: 209</b>		<b>\$8,690,712.00</b>	<b>\$9,105,370.00</b>	<b>\$414,658.00</b>	<b>4.77%</b>
415								
416			<b>Health Services Location: 210</b>					
417	2102130	54900	OTHER PURCH SERVICES-HEALTH		\$2,500.00	\$2,500.00	\$0.00	0.00%
418	2102130	56900	OTHER SUPPLIES-HEALTH		\$7,778.00	\$10,698.00	\$2,920.00	37.54%
419								
420			<b>Total Health Services Location: 210</b>		<b>\$10,278.00</b>	<b>\$13,198.00</b>	<b>\$2,920.00</b>	<b>28.41%</b>

**FY2026-2027 BUDGET**

Line#	Org	Object Code	Account Description	Details	2025-2026	2026-2027	Variance \$	Var %
421								
422			<b>Maintenance Location: 211</b>					
423	2112600	51130	OVERTIME/ABSENCE COVERAGE		\$15,450.00	\$26,185.00	\$10,735.00	69.48%
424	2112600	51160	CUST SALARIES-CUSTODIANS	21.00 FTE Custodial	\$1,118,618.00	\$1,156,074.00	\$37,456.00	3.35%
425	2112600	51300	SEASONAL HELP-MAINTENANC		\$61,924.00	\$59,840.00	-\$2,084.00	-3.37%
426	2112600	54100	WATER & SEWER-MAINTENANC		\$95,250.00	\$98,822.00	\$3,572.00	3.75%
427	2112600	54210	DISPOSAL SERVICE-MAINTENANC		\$13,200.00	\$13,596.00	\$396.00	3.00%
428	2112600	54300	REPAIRS & MAINTENANCE-MAINT		\$368,850.00	\$368,850.00	\$0.00	0.00%
429	2112600	55800	TRAVEL-MAINTENANC		\$460.00	\$460.00	\$0.00	0.00%
430	2112600	56200	HEATING OIL/PROPANE-MAINTENANC		\$300,000.00	\$300,000.00	\$0.00	0.00%
431	2112600	56210	NATURAL GAS		\$161,400.00	\$161,400.00	\$0.00	0.00%
432	2112600	56220	ELECTRICITY-MAINTENANC		\$779,021.00	\$802,392.00	\$23,371.00	3.00%
433	2112600	56260	GASOLINE/OIL		\$30,000.00	\$30,000.00	\$0.00	0.00%
434	2112600	56900	OTHER SUPPLIES-MAINTENANC		\$236,495.00	\$236,495.00	\$0.00	0.00%
435	2112600	57310	REPL EQUIPMENT-MAINTENANC		\$10,000.00	\$10,000.00	\$0.00	0.00%
436	2112610	51160	CUST SALARIES-DIRECTOR SAL	1.00 FTE Director of Facilities	\$123,007.00	\$206,697.00	\$83,690.00	68.04%
437				1.00 FTE Asst Director of Facilities				
438	2112630	51160	CUST SALARIES-MAINTENANCE WAGE	4.00 FTE Maintenance	\$252,333.00	\$268,425.00	\$16,092.00	6.38%
439	2112640	51160	CUST SALARIES-MTCUST LONGEVITY		\$6,350.00	\$6,200.00	-\$150.00	-2.36%
440								
441			<b>Total Maintenance Location: 211</b>		<b>\$3,572,358.00</b>	<b>\$3,745,436.00</b>	<b>\$173,078.00</b>	<b>4.84%</b>
442								
443			<b>Operations/IT Location: 212</b>					
444	2122230	51060	TECHNOLOGY SALARIES-INSTR TECH	4.00 FTE Technician	\$241,010.00	\$241,010.00	\$0.00	0.00%
445	2122230	53400	OTR PROF/TECH SVCS-INSTR TECH		\$27,130.00	\$27,130.00	\$0.00	0.00%
446	2122230	53740	TECH REL CLASS SVC-INSTR TECH		\$14,500.00	\$14,500.00	\$0.00	0.00%
447	2122230	54310	EQUIPMENT MAINTENANCE		\$440,255.00	\$440,255.00	\$0.00	0.00%
448	2122230	54320	TECH REL REPAIR-INSTR TECH		\$13,700.00	\$13,700.00	\$0.00	0.00%
449	2122230	55800	TRAVEL-INSTR TECH		\$2,000.00	\$2,000.00	\$0.00	0.00%
450	2122230	56890	TECHNOLOGY SUPPLIES-INSTR TECH		\$91,075.00	\$91,075.00	\$0.00	0.00%
451								
452			<b>Total Operations/IT Location: 212</b>		<b>\$829,670.00</b>	<b>\$829,670.00</b>	<b>\$0.00</b>	<b>0.00%</b>
453								
454			<b>Transportation Location: 213</b>					
455	2132200	55110	SPECIAL ED TRANSPORTATION-SPED		\$1,102,433.00	\$1,135,506.00	\$33,073.00	3.00%
456	2132700	55100	TRANSPORTATION-TRANS		\$1,619,269.00	\$1,699,951.00	\$80,682.00	4.98%
457	2132700	55101	TRANSPORTATION - GRANT OFFSET		-\$18,000.00	-\$18,000.00	\$0.00	0.00%
458	2132700	56260	DIESEL/GASOLINE-TRANS		\$162,220.00	\$162,220.00	\$0.00	0.00%
459	2133200	55100	TRANSPORTATION-ATHLETICS		\$64,070.00	\$65,993.00	\$1,923.00	3.00%
460								
461			<b>Total Transportation Location: 213</b>		<b>\$2,929,992.00</b>	<b>\$3,045,670.00</b>	<b>\$115,678.00</b>	<b>3.95%</b>
462								
463			<b>Curriculum Location: 216</b>					
464	2161601	56110	INSTRUCTIONAL SUPPLIES		\$18,000.00	\$18,000.00	\$0.00	0.00%
465	2161601	57350	CURRICULUM SOFTWARE		\$85,744.00	\$65,095.00	-\$20,649.00	-24.08%
466	2161601	58100	DUES & FEES		\$16,000.00	\$15,828.00	-\$172.00	-1.08%
467	2161606	56110	INSTRUCTIONAL SUPPLIES		\$52,000.00	\$52,000.00	\$0.00	0.00%
468	2772213	51040	TEACHER SALARY BEST/TEAM		\$13,043.00	\$13,043.00	\$0.00	0.00%
469								
470			<b>Total Curriculum Location: 216</b>		<b>\$184,787.00</b>	<b>\$163,966.00</b>	<b>-\$20,821.00</b>	<b>-11.27%</b>
471								
472			<b>Total Fund 0150</b>		<b>\$40,462,242.00</b>	<b>\$41,932,335.00</b>	<b>\$1,470,093.00</b>	<b>3.63%</b>

## NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 27150 FY27 BOE GENERAL FUND BUDGET

FOR PERIOD 99

GENERAL INSTRUCTION	2025 REVISED BUD	2026 REVISED BUD	2027 DEPT	2027 MAYOR/SUP	2027 FIN COMM	2027 TWN CNCL
2021000 51040 TEACH SAL 0150-70-0002-01000-51040 -	1,127,521.00	1,074,006.00	1,129,903.00	1,129,903.00	.00	.00
2021000 51140 PARA SAL 0150-70-0002-01000-51140 -	95,517.00	78,674.00	78,967.00	78,967.00	.00	.00
2021000 56110 INSTRUCT 0150-70-0002-01000-56110 -	19,250.00	15,150.00	15,150.00	15,150.00	.00	.00
2021000 56890 TECH SUPP 0150-70-0002-01000-56890 -	6,000.00	6,000.00	6,000.00	6,000.00	.00	.00
2021000 57310 EQUIP REPL 0150-70-0002-01000-57310 -	475.00	475.00	475.00	475.00	.00	.00
2021002 51040 TEACH SAL 0150-70-0002-01002-51040 -	48,974.00	49,856.00	51,351.00	51,351.00	.00	.00
2021002 56110 INSTRUCT 0150-70-0002-01002-56110 -	1,200.00	1,800.00	1,800.00	1,800.00	.00	.00
2021004 51040 TEACH SAL 0150-70-0002-01004-51040 -	.00	43,413.00	46,077.00	46,077.00	.00	.00
2021004 56110 INSTRUCT 0150-70-0002-01004-56110 -	.00	1,125.00	1,125.00	1,125.00	.00	.00
2021005 56110 INSTRUCT 0150-70-0002-01005-56110 -	1,525.00	1,525.00	1,525.00	1,525.00	.00	.00
2021007 56110 INSTRUCT 0150-70-0002-01007-56110 -	750.00	750.00	750.00	750.00	.00	.00
2021011 56110 INSTRUCT 0150-70-0002-01011-56110 -	500.00	675.00	675.00	675.00	.00	.00
2021012 51040 TEACH SAL 0150-70-0002-01012-51040 -	72,158.00	76,509.00	81,202.00	81,202.00	.00	.00
2021012 54300 REP MAINT 0150-70-0002-01012-54300 -	500.00	500.00	500.00	500.00	.00	.00
2021012 56110 INSTRUCT 0150-70-0002-01012-56110 -	1,100.00	1,100.00	1,100.00	1,100.00	.00	.00
2021013 56110 INSTRUCT 0150-70-0002-01013-56110 -	1,100.00	1,100.00	1,100.00	1,100.00	.00	.00
2021051 56110 INSTRUCT 0150-70-0002-01051-56110 -	2,000.00	4,000.00	4,000.00	4,000.00	.00	.00
2021081 51040 TEACH SAL 0150-70-0002-01081-51040 -	34,644.00	39,902.00	42,349.00	42,349.00	.00	.00

## NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 27150 FY27 BOE GENERAL FUND BUDGET

FOR PERIOD 99

PHYSICAL EDUCATION	2025 REVISED BUD	2026 REVISED BUD	2027 DEPT	2027 MAYOR/SUP	2027 FIN COMM	2027 TWN CNCL
2021081 56110 INSTRUCT 0150-70-0002-01081-56110 -	750.00	1,350.00	1,350.00	1,350.00	.00	.00
2021085 51040 TEACH SAL 0150-70-0002-01085-51040 -	102,709.00	52,279.00	53,848.00	53,848.00	.00	.00
2021085 51140 PARA SAL 0150-70-0002-01085-51140 -	35,987.00	38,703.00	39,384.00	39,384.00	.00	.00
2021085 51200 OTHER SAL 0150-70-0002-01085-51200 -	.00	12,600.00	12,978.00	12,978.00	.00	.00
2021085 56110 INSTRUCT 0150-70-0002-01085-56110 -	950.00	950.00	950.00	950.00	.00	.00
2021086 51040 TEACH SAL 0150-70-0002-01086-51040 -	89,098.00	94,467.00	96,702.00	96,702.00	.00	.00
2021115 51040 TEACH SAL 0150-70-0002-01115-51040 -	.00	1,625.00	1,650.00	1,650.00	.00	.00
2021115 56900 N INS SUPP 0150-70-0002-01115-56900 -	.00	1,625.00	1,625.00	1,625.00	.00	.00
2021200 51140 PARA SAL 0150-70-0002-01200-51140 -	166,635.00	136,552.00	137,135.00	137,135.00	.00	.00
2021200 56900 SUPPL SPED 0150-70-0002-01200-56900 -	.00	500.00	500.00	500.00	.00	.00
2021260 56110 INSTRUCT 0150-70-0002-01260-56110 -	1,800.00	1,800.00	1,800.00	1,800.00	.00	.00
2022140 56110 INSTRUCT 0150-70-0002-02140-56110 -	250.00	250.00	250.00	250.00	.00	.00
2022140 56800 TEST SUPP 0150-70-0002-02140-56800 -	125.00	125.00	125.00	125.00	.00	.00
2022150 56110 INSTRUCT 0150-70-0002-02150-56110 -	400.00	900.00	900.00	900.00	.00	.00
2022150 56800 TEST SUPP 0150-70-0002-02150-56800 -	325.00	325.00	325.00	325.00	.00	.00
2022210 53300 PROF SERV 0150-70-0002-02210-53300 -	3,000.00	3,000.00	3,000.00	3,000.00	.00	.00
2022220 51050 MEDIA SAL 0150-70-0002-02220-51050 -	37,633.00	39,902.00	42,349.00	42,349.00	.00	.00
2022220 51140 PARA SAL 0150-70-0002-02220-51140 -	18,692.00	19,661.00	20,056.00	20,056.00	.00	.00

## NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 27150 FY27 BOE GENERAL FUND BUDGET

FOR PERIOD 99

MEDIA CENTER	2025 REVISED BUD	2026 REVISED BUD	2027 DEPT	2027 MAYOR/SUP	2027 FIN COMM	2027 TWN CNCL
2022220 56110 INSTRUCT	2,700.00	2,700.00	2,700.00	2,700.00	.00	.00
0150-70-0002-02220-56110 -						
2022220 56900 OTHER SUPP	400.00	400.00	400.00	400.00	.00	.00
0150-70-0002-02220-56900 -						
2022230 56890 TECH SUPP	1,000.00	1,000.00	1,000.00	1,000.00	.00	.00
0150-70-0002-02230-56890 -						
2022400 51020 ADM SAL	148,671.00	150,875.00	157,786.00	157,786.00	.00	.00
0150-70-0002-02400-51020 -						
2022400 51100 SEC SAL	59,368.00	60,591.00	61,075.00	61,075.00	.00	.00
0150-70-0002-02400-51100 -						
2022400 55300 COMM	650.00	875.00	875.00	875.00	.00	.00
0150-70-0002-02400-55300 -						
2022400 56900 OTHER SUPP	650.00	650.00	650.00	650.00	.00	.00
0150-70-0002-02400-56900 -						
2031000 51040 TEACH SAL	1,019,398.00	979,767.00	1,014,738.00	1,014,738.00	.00	.00
0150-70-0003-01000-51040 -						
2031000 56110 INSTRUCT	19,250.00	18,900.00	18,900.00	18,900.00	.00	.00
0150-70-0003-01000-56110 -						
2031000 56890 TECH SUPP	6,000.00	6,000.00	6,000.00	6,000.00	.00	.00
0150-70-0003-01000-56890 -						
2031000 57310 EQUIP REPL	475.00	475.00	475.00	475.00	.00	.00
0150-70-0003-01000-57310 -						
2031002 51040 TEACH SAL	48,974.00	49,856.00	51,351.00	51,351.00	.00	.00
0150-70-0003-01002-51040 -						
2031002 56110 INSTRUCT	1,200.00	2,200.00	2,200.00	2,200.00	.00	.00
0150-70-0003-01002-56110 -						
2031004 51040 TEACH SAL	.00	43,413.00	46,077.00	46,077.00	.00	.00
0150-70-0003-01004-51040 -						
2031004 56110 INSTRUCT	.00	1,125.00	1,125.00	1,125.00	.00	.00
0150-70-0003-01004-56110 -						
2031005 56110 INSTRUCT	1,525.00	1,525.00	1,525.00	1,525.00	.00	.00
0150-70-0003-01005-56110 -						
2031011 56110 INSTRUCT	500.00	500.00	500.00	500.00	.00	.00
0150-70-0003-01011-56110 -						
2031012 51040 TEACH SAL	27,634.00	27,051.00	28,582.00	28,582.00	.00	.00
0150-70-0003-01012-51040 -						

**NEXT YEAR BUDGET LEVELS REPORT**

PROJECTION: 27150 FY27 BOE GENERAL FUND BUDGET

FOR PERIOD 99

MUSIC INSTRUCTION	2025 REVISED BUD	2026 REVISED BUD	2027 DEPT	2027 MAYOR/SUP	2027 FIN COMM	2027 TWN CNCL
2031012 54300 REP MAINT 0150-70-0003-01012-54300 -	500.00	500.00	500.00	500.00	.00	.00
2031012 56110 INSTRUCT 0150-70-0003-01012-56110 -	1,100.00	1,450.00	1,450.00	1,450.00	.00	.00
2031013 56110 INSTRUCT 0150-70-0003-01013-56110 -	1,100.00	1,100.00	1,100.00	1,100.00	.00	.00
2031015 56110 INSTRUCT 0150-70-0003-01015-56110 -	1,700.00	1,700.00	1,700.00	1,700.00	.00	.00
2031051 56110 INSTRUCT 0150-70-0003-01051-56110 -	2,000.00	2,000.00	2,000.00	2,000.00	.00	.00
2031081 51040 TEACH SAL 0150-70-0003-01081-51040 -	34,645.00	39,902.00	42,349.00	42,349.00	.00	.00
2031081 56110 INSTRUCT 0150-70-0003-01081-56110 -	750.00	750.00	750.00	750.00	.00	.00
2031085 51040 TEACH SAL 0150-70-0003-01085-51040 -	77,049.00	133,763.00	140,106.00	140,106.00	.00	.00
2031085 51200 OTHER SAL 0150-70-0003-01085-51200 -	.00	12,600.00	12,978.00	12,978.00	.00	.00
2031085 56110 INSTRUCT 0150-70-0003-01085-56110 -	950.00	950.00	950.00	950.00	.00	.00
2031086 51040 TEACH SAL 0150-70-0003-01086-51040 -	106,712.00	112,965.00	120,227.00	120,227.00	.00	.00
2031115 51040 TEACH SAL 0150-70-0003-01115-51040 -	.00	1,625.00	1,650.00	1,650.00	.00	.00
2031115 56900 N INS SUPP 0150-70-0003-01115-56900 -	.00	1,625.00	1,625.00	1,625.00	.00	.00
2031200 51140 PARA SAL 0150-70-0003-01200-51140 -	40,745.00	144,889.00	145,163.00	145,163.00	.00	.00
2031200 56900 SUPPL SPED 0150-70-0003-01200-56900 -	.00	500.00	500.00	500.00	.00	.00
2031260 56110 INSTRUCT 0150-70-0003-01260-56110 -	1,800.00	1,800.00	1,800.00	1,800.00	.00	.00
2032140 56110 INSTRUCT 0150-70-0003-02140-56110 -	250.00	250.00	250.00	250.00	.00	.00

## NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 27150 FY27 BOE GENERAL FUND BUDGET

FOR PERIOD 99

PSYCHOLOGY			2025	2026	2027	2027	2027	2027
			REVISED BUD	REVISED BUD	DEPT	MAYOR/SUP	FIN COMM	TWN CNCL
2032140	56800	TEST SUPP	125.00	125.00	125.00	125.00	.00	.00
0150-70-0003-02140-56800 -								
2032150	56110	INSTRUCT	400.00	400.00	400.00	400.00	.00	.00
0150-70-0003-02150-56110 -								
2032150	56800	TEST SUPP	325.00	325.00	325.00	325.00	.00	.00
0150-70-0003-02150-56800 -								
2032210	53300	PROF SERV	3,000.00	3,000.00	3,000.00	3,000.00	.00	.00
0150-70-0003-02210-53300 -								
2032220	51050	MEDIA SAL	37,634.00	39,902.00	42,349.00	42,349.00	.00	.00
0150-70-0003-02220-51050 -								
2032220	56110	INSTRUCT	2,700.00	2,700.00	2,700.00	2,700.00	.00	.00
0150-70-0003-02220-56110 -								
2032220	56900	N INS SUPP	400.00	400.00	400.00	400.00	.00	.00
0150-70-0003-02220-56900 -								
2032230	56890	TECH SUPP	1,000.00	1,000.00	1,000.00	1,000.00	.00	.00
0150-70-0003-02230-56890 -								
2032400	51020	ADM SAL	148,671.00	150,875.00	157,786.00	157,786.00	.00	.00
0150-70-0003-02400-51020 -								
2032400	51100	SEC SAL	55,474.00	57,138.00	58,844.00	58,844.00	.00	.00
0150-70-0003-02400-51100 -								
2032400	55300	COMM	650.00	650.00	650.00	650.00	.00	.00
0150-70-0003-02400-55300 -								
2032400	56900	OTHER SUPP	650.00	650.00	650.00	650.00	.00	.00
0150-70-0003-02400-56900 -								
2041000	51040	TEACH SAL	2,570,293.00	2,595,113.00	2,703,075.00	2,703,075.00	.00	.00
0150-70-0004-01000-51040 -								
2041000	51140	PARA SAL	167,762.00	96,090.00	96,470.00	96,470.00	.00	.00
0150-70-0004-01000-51140 -								
2041000	56110	INSTRUCT	38,795.00	38,795.00	38,795.00	38,795.00	.00	.00
0150-70-0004-01000-56110 -								
2041000	56890	TECH SUPP	12,000.00	12,000.00	12,000.00	12,000.00	.00	.00
0150-70-0004-01000-56890 -								
2041000	57310	EQUIP REPL	4,500.00	4,500.00	4,500.00	4,500.00	.00	.00
0150-70-0004-01000-57310 -								
2041002	51040	TEACH SAL	161,531.00	67,416.00	71,551.00	71,551.00	.00	.00
0150-70-0004-01002-51040 -								
2041002	56110	INSTRUCT	4,200.00	4,200.00	4,200.00	4,200.00	.00	.00
0150-70-0004-01002-56110 -								

## NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 27150 FY27 BOE GENERAL FUND BUDGET

FOR PERIOD 99

ART INSTRUCTION	2025 REVISED BUD	2026 REVISED BUD	2027 DEPT	2027 MAYOR/SUP	2027 FIN COMM	2027 TWN CNCL
2041004 51040 TEACH SAL 0150-70-0004-01004-51040 -	.00	70,320.00	74,633.00	74,633.00	.00	.00
2041004 56110 INSTRUCT 0150-70-0004-01004-56110 -	.00	2,250.00	2,250.00	2,250.00	.00	.00
2041005 56110 INSTRUCT 0150-70-0004-01005-56110 -	3,660.00	3,660.00	3,660.00	3,660.00	.00	.00
2041007 56110 INSTRUCT 0150-70-0004-01007-56110 -	3,110.00	3,110.00	3,110.00	3,110.00	.00	.00
2041011 56110 INSTRUCT 0150-70-0004-01011-56110 -	2,495.00	2,495.00	2,495.00	2,495.00	.00	.00
2041012 51040 TEACH SAL 0150-70-0004-01012-51040 -	88,592.00	83,231.00	87,940.00	87,940.00	.00	.00
2041012 54300 REP MAINT 0150-70-0004-01012-54300 -	850.00	850.00	850.00	850.00	.00	.00
2041012 56110 INSTRUCT 0150-70-0004-01012-56110 -	3,650.00	3,650.00	3,650.00	3,650.00	.00	.00
2041013 56110 INSTRUCT 0150-70-0004-01013-56110 -	2,000.00	2,000.00	2,000.00	2,000.00	.00	.00
2041015 56110 INSTRUCT 0150-70-0004-01015-56110 -	4,500.00	4,500.00	4,500.00	4,500.00	.00	.00
2041051 56110 INSTRUCT 0150-70-0004-01051-56110 -	8,600.00	8,600.00	8,600.00	8,600.00	.00	.00
2041081 51040 TEACH SAL 0150-70-0004-01081-51040 -	127,426.00	76,509.00	81,201.00	81,201.00	.00	.00
2041081 56110 INSTRUCT 0150-70-0004-01081-56110 -	3,600.00	3,600.00	3,600.00	3,600.00	.00	.00
2041085 51040 TEACH SAL 0150-70-0004-01085-51040 -	454,608.00	453,468.00	468,803.00	468,803.00	.00	.00
2041085 51140 PARA SAL 0150-70-0004-01085-51140 -	17,733.00	.00	.00	.00	.00	.00
2041085 56110 INSTRUCT 0150-70-0004-01085-56110 -	2,350.00	2,350.00	2,350.00	2,350.00	.00	.00
2041086 51040 TEACH SAL 0150-70-0004-01086-51040 -	183,061.00	160,502.00	163,956.00	163,956.00	.00	.00

## NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 27150 FY27 BOE GENERAL FUND BUDGET

FOR PERIOD 99

REMEDIAL MATH INSTRUCTION	2025 REVISED BUD	2026 REVISED BUD	2027 DEPT	2027 MAYOR/SUP	2027 FIN COMM	2027 TWN CNCL
2041115 51040 TEACH SAL 0150-70-0004-01115-51040 -	.00	3,250.00	3,300.00	3,300.00	.00	.00
2041115 56900 N INS SUPP 0150-70-0004-01115-56900 -	.00	3,250.00	3,250.00	3,250.00	.00	.00
2041200 51140 PARA SAL 0150-70-0004-01200-51140 -	342,815.00	302,651.00	304,064.00	304,064.00	.00	.00
2041200 56900 SUPPL SPED 0150-70-0004-01200-56900 -	.00	1,700.00	1,700.00	1,700.00	.00	.00
2041250 51140 PARA SAL 0150-70-0004-01250-51140 -	.00	95,623.00	96,001.00	96,001.00	.00	.00
2041260 56110 INSTRUCT 0150-70-0004-01260-56110 -	4,600.00	4,600.00	4,600.00	4,600.00	.00	.00
2042140 56110 INSTRUCT 0150-70-0004-02140-56110 -	600.00	600.00	600.00	600.00	.00	.00
2042140 56800 TEST SUPP 0150-70-0004-02140-56800 -	800.00	800.00	800.00	800.00	.00	.00
2042150 56110 INSTRUCT 0150-70-0004-02150-56110 -	1,000.00	1,000.00	1,000.00	1,000.00	.00	.00
2042150 56800 TEST SUPP 0150-70-0004-02150-56800 -	700.00	700.00	700.00	700.00	.00	.00
2042210 53300 PROF SERV 0150-70-0004-02210-53300 -	14,350.00	14,350.00	14,350.00	14,350.00	.00	.00
2042220 51050 MEDIA SAL 0150-70-0004-02220-51050 -	102,709.00	104,558.00	107,695.00	107,695.00	.00	.00
2042220 51140 PARA SAL 0150-70-0004-02220-51140 -	18,254.00	19,201.00	19,589.00	19,589.00	.00	.00
2042220 56110 INSTRUCT 0150-70-0004-02220-56110 -	8,850.00	8,850.00	8,850.00	8,850.00	.00	.00
2042220 56900 OTHER SUPP 0150-70-0004-02220-56900 -	550.00	550.00	550.00	550.00	.00	.00
2042230 56890 TECH SUPP 0150-70-0004-02230-56890 -	2,000.00	2,000.00	2,000.00	2,000.00	.00	.00
2042400 51020 ADM SAL 0150-70-0004-02400-51020 -	301,947.00	310,914.00	320,152.00	320,152.00	.00	.00

## NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 27150 FY27 BOE GENERAL FUND BUDGET

FOR PERIOD 99

GENERAL ADMINISTRATIVE SERVICE	2025 REVISED BUD	2026 REVISED BUD	2027 DEPT	2027 MAYOR/SUP	2027 FIN COMM	2027 TWN CNCL
2042400 51100 SEC SAL 0150-70-0004-02400-51100 -	123,162.00	121,250.00	124,563.00	124,563.00	.00	.00
2042400 55300 COMM 0150-70-0004-02400-55300 -	1,000.00	1,000.00	1,000.00	1,000.00	.00	.00
2042400 56900 OTHER SUPP 0150-70-0004-02400-56900 -	2,300.00	2,300.00	2,300.00	2,300.00	.00	.00
2042700 51140 PARA SAL 0150-70-0004-02700-51140 -	5,745.00	6,043.00	6,217.00	6,217.00	.00	.00
2051000 56110 INSTRUCT 0150-70-0005-01000-56110 -	28,762.00	26,582.00	26,582.00	26,582.00	.00	.00
2051000 56890 TECH SUPP 0150-70-0005-01000-56890 -	2,500.00	2,500.00	2,500.00	2,500.00	.00	.00
2051002 51040 TEACH SAL 0150-70-0005-01002-51040 -	253,286.00	160,288.00	167,207.00	167,207.00	.00	.00
2051002 56110 INSTRUCT 0150-70-0005-01002-56110 -	4,900.00	4,900.00	4,900.00	4,900.00	.00	.00
2051005 51040 TEACH SAL 0150-70-0005-01005-51040 -	461,797.00	477,338.00	494,264.00	494,264.00	.00	.00
2051005 56110 INSTRUCT 0150-70-0005-01005-56110 -	7,400.00	7,400.00	7,400.00	7,400.00	.00	.00
2051006 51040 TEACH SAL 0150-70-0005-01006-51040 -	164,270.00	170,031.00	177,635.00	177,635.00	.00	.00
2051006 56110 INSTRUCT 0150-70-0005-01006-56110 -	1,600.00	1,600.00	1,600.00	1,600.00	.00	.00
2051008 51040 TEACH SAL 0150-70-0005-01008-51040 -	157,542.00	99,711.00	102,702.00	102,702.00	.00	.00
2051008 56110 INSTRUCT 0150-70-0005-01008-56110 -	1,150.00	1,150.00	1,150.00	1,150.00	.00	.00
2051009 51040 TEACH SAL 0150-70-0005-01009-51040 -	.00	99,711.00	102,702.00	102,702.00	.00	.00
2051009 56110 INSTRUCT 0150-70-0005-01009-56110 -	.00	2,000.00	2,000.00	2,000.00	.00	.00
2051010 51040 TEACH SAL 0150-70-0005-01010-51040 -	157,542.00	99,711.00	103,002.00	103,002.00	.00	.00
2051010 56110 INSTRUCT 0150-70-0005-01010-56110 -	3,000.00	3,000.00	3,000.00	3,000.00	.00	.00

## NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 27150 FY27 BOE GENERAL FUND BUDGET

FOR PERIOD 99

INDUSTRIAL TECH INSTRUCTIN	2025 REVISED BUD	2026 REVISED BUD	2027 DEPT	2027 MAYOR/SUP	2027 FIN COMM	2027 TWN CNCL
2051011 51040 TEACH SAL 0150-70-0005-01011-51040 -	420,045.00	467,056.00	487,829.00	487,829.00	.00	.00
2051011 56110 INSTRUCT 0150-70-0005-01011-56110 -	1,200.00	1,200.00	1,200.00	1,200.00	.00	.00
2051012 51040 TEACH SAL 0150-70-0005-01012-51040 -	139,467.00	140,192.00	148,790.00	148,790.00	.00	.00
2051012 54300 REP MAINT 0150-70-0005-01012-54300 -	1,400.00	1,400.00	1,400.00	1,400.00	.00	.00
2051012 56110 INSTRUCT 0150-70-0005-01012-56110 -	2,350.00	2,350.00	2,350.00	2,350.00	.00	.00
2051012 57310 EQUIP REPL 0150-70-0005-01012-57310 -	3,708.00	3,708.00	3,708.00	3,708.00	.00	.00
2051012 58100 DUES FEES 0150-70-0005-01012-58100 -	275.00	455.00	455.00	455.00	.00	.00
2051013 51040 TEACH SAL 0150-70-0005-01013-51040 -	415,434.00	490,694.00	511,639.00	511,639.00	.00	.00
2051013 56110 INSTRUCT 0150-70-0005-01013-56110 -	10,000.00	10,000.00	10,000.00	10,000.00	.00	.00
2051013 58120 PROJECT O 0150-70-0005-01013-58120 -	8,500.00	8,500.00	8,500.00	8,500.00	.00	.00
2051014 56890 TECH SUPP 0150-70-0005-01014-56890 -	2,500.00	2,500.00	2,500.00	2,500.00	.00	.00
2051015 51040 TEACH SAL 0150-70-0005-01015-51040 -	449,777.00	453,173.00	471,016.00	471,016.00	.00	.00
2051015 56110 INSTRUCT 0150-70-0005-01015-56110 -	3,750.00	3,750.00	3,750.00	3,750.00	.00	.00
2051051 51040 TEACH SAL 0150-70-0005-01051-51040 -	53,224.00	56,180.00	59,358.00	59,358.00	.00	.00
2051051 56110 INSTRUCT 0150-70-0005-01051-56110 -	2,900.00	2,900.00	2,900.00	2,900.00	.00	.00
2051081 51040 TEACH SAL 0150-70-0005-01081-51040 -	147,217.00	230,461.00	244,594.00	244,594.00	.00	.00
2051081 56110 INSTRUCT 0150-70-0005-01081-56110 -	2,100.00	2,100.00	2,100.00	2,100.00	.00	.00
2051115 51040 TEACH SAL 0150-70-0005-01115-51040 -	20,737.00	26,152.00	31,044.00	31,044.00	.00	.00

**NEXT YEAR BUDGET LEVELS REPORT**

PROJECTION: 27150 FY27 BOE GENERAL FUND BUDGET

FOR PERIOD 99

ACTIVITIES	2025 REVISED BUD	2026 REVISED BUD	2027 DEPT	2027 MAYOR/SUP	2027 FIN COMM	2027 TWN CNCL
2051115 55100 TRANSPORT 0150-70-0005-01115-55100 -	2,950.00	2,950.00	2,950.00	2,950.00	.00	.00
2051115 56900 OTHER SUPP 0150-70-0005-01115-56900 -	2,150.00	2,150.00	2,150.00	2,150.00	.00	.00
2051200 51140 PARA SAL 0150-70-0005-01200-51140 -	246,714.00	264,416.00	265,638.00	265,638.00	.00	.00
2051200 56110 INSTRUCT 0150-70-0005-01200-56110 -	2,900.00	2,900.00	2,900.00	2,900.00	.00	.00
2051200 56800 TEST SUPP 0150-70-0005-01200-56800 -	300.00	300.00	300.00	300.00	.00	.00
2051200 56900 SUPPL SPED 0150-70-0005-01200-56900 -	.00	2,000.00	2,000.00	2,000.00	.00	.00
2052120 51030 GUID SAL 0150-70-0005-02120-51030 -	265,397.00	265,928.00	278,361.00	278,361.00	.00	.00
2052120 56110 INSTRUCT 0150-70-0005-02120-56110 -	650.00	650.00	650.00	650.00	.00	.00
2052140 56110 INSTRUCT 0150-70-0005-02140-56110 -	350.00	350.00	350.00	350.00	.00	.00
2052150 56110 INSTRUCT 0150-70-0005-02150-56110 -	750.00	750.00	750.00	750.00	.00	.00
2052210 53300 PROF SERV 0150-70-0005-02210-53300 -	3,350.00	3,350.00	3,350.00	3,350.00	.00	.00
2052220 51050 MEDIA SAL 0150-70-0005-02220-51050 -	97,948.00	84,711.00	79,691.00	79,691.00	.00	.00
2052220 56110 INSTRUCT 0150-70-0005-02220-56110 -	9,650.00	9,650.00	9,650.00	9,650.00	.00	.00
2052400 51020 ADM SAL 0150-70-0005-02400-51020 -	320,298.00	329,816.00	339,621.00	339,621.00	.00	.00
2052400 51100 SEC SAL 0150-70-0005-02400-51100 -	110,205.00	104,775.00	115,297.00	115,297.00	.00	.00
2052400 55300 COMM 0150-70-0005-02400-55300 -	5,950.00	5,950.00	5,950.00	5,950.00	.00	.00
2052400 56900 OTHER SUPP 0150-70-0005-02400-56900 -	26,500.00	7,000.00	7,000.00	7,000.00	.00	.00
2052400 58100 DUES FEES 0150-70-0005-02400-58100 -	1,200.00	1,200.00	1,200.00	1,200.00	.00	.00
2053200 51040 TEACH SAL 0150-70-0005-03200-51040 -	25,876.00	35,394.00	35,925.00	35,925.00	.00	.00

**NEXT YEAR BUDGET LEVELS REPORT**

PROJECTION: 27150 FY27 BOE GENERAL FUND BUDGET

FOR PERIOD 99

ATHLETICS	2025 REVISED BUD	2026 REVISED BUD	2027 DEPT	2027 MAYOR/SUP	2027 FIN COMM	2027 TWN CNCL
2053200 53400 OTHER PROF 0150-70-0005-03200-53400 -	4,800.00	4,800.00	4,800.00	4,800.00	.00	.00
2053200 55100 TRANSPORT 0150-70-0005-03200-55100 -	6,380.00	6,380.00	6,380.00	6,380.00	.00	.00
2053200 56900 OTHER SUPP 0150-70-0005-03200-56900 -	4,000.00	14,000.00	4,000.00	4,000.00	.00	.00
2061000 56110 INSTRUCT 0150-70-0006-01000-56110 -	10,994.00	10,994.00	10,994.00	10,994.00	.00	.00
2061002 51040 TEACH SAL 0150-70-0006-01002-51040 -	173,192.00	179,922.00	188,155.00	188,155.00	.00	.00
2061002 56110 INSTRUCT 0150-70-0006-01002-56110 -	11,200.00	11,200.00	12,000.00	12,000.00	.00	.00
2061003 51040 TEACH SAL 0150-70-0006-01003-51040 -	93,913.00	99,316.00	107,695.00	107,695.00	.00	.00
2061003 56110 INSTRUCT 0150-70-0006-01003-56110 -	2,106.00	2,106.00	2,106.00	2,106.00	.00	.00
2061005 51040 TEACH SAL 0150-70-0006-01005-51040 -	613,182.00	621,488.00	653,009.00	653,009.00	.00	.00
2061005 56110 INSTRUCT 0150-70-0006-01005-56110 -	1,000.00	1,000.00	1,000.00	1,000.00	.00	.00
2061005 58100 DUES FEES 0150-70-0006-01005-58100 -	500.00	500.00	500.00	500.00	.00	.00
2061006 51040 TEACH SAL 0150-70-0006-01006-51040 -	428,573.00	443,912.00	467,106.00	467,106.00	.00	.00
2061006 56110 INSTRUCT 0150-70-0006-01006-56110 -	800.00	800.00	800.00	800.00	.00	.00
2061006 58100 DUES FEES 0150-70-0006-01006-58100 -	200.00	200.00	200.00	200.00	.00	.00
2061008 51040 TEACH SAL 0150-70-0006-01008-51040 -	102,709.00	193,541.00	202,168.00	202,168.00	.00	.00
2061008 56110 INSTRUCT 0150-70-0006-01008-56110 -	900.00	900.00	900.00	900.00	.00	.00
2061009 51040 TEACH SAL 0150-70-0006-01009-51040 -	97,948.00	99,711.00	102,702.00	102,702.00	.00	.00
2061009 56110 INSTRUCT 0150-70-0006-01009-56110 -	8,500.00	8,500.00	9,000.00	9,000.00	.00	.00
2061010 51040 TEACH SAL 0150-70-0006-01010-51040 -	284,994.00	270,617.00	280,537.00	280,537.00	.00	.00

**NEXT YEAR BUDGET LEVELS REPORT**

PROJECTION: 27150 FY27 BOE GENERAL FUND BUDGET

FOR PERIOD 99

INDUSTRIAL TECH INSTRUCTIN	2025 REVISED BUD	2026 REVISED BUD	2027 DEPT	2027 MAYOR/SUP	2027 FIN COMM	2027 TWN CNCL
2061010 54300 REP MAINT 0150-70-0006-01010-54300 -	1,000.00	1,000.00	1,000.00	1,000.00	.00	.00
2061010 54400 RENTALS 0150-70-0006-01010-54400 -	1,200.00	1,200.00	1,200.00	1,200.00	.00	.00
2061010 56110 INSTRUCT 0150-70-0006-01010-56110 -	24,500.00	24,500.00	24,500.00	24,500.00	.00	.00
2061011 51040 TEACH SAL 0150-70-0006-01011-51040 -	579,034.00	603,065.00	628,284.00	608,284.00	.00	.00
2061011 56110 INSTRUCT 0150-70-0006-01011-56110 -	1,500.00	1,500.00	1,500.00	1,500.00	.00	.00
2061011 58100 DUES FEES 0150-70-0006-01011-58100 -	100.00	100.00	100.00	100.00	.00	.00
2061012 51040 TEACH SAL 0150-70-0006-01012-51040 -	173,192.00	179,922.00	188,155.00	188,155.00	.00	.00
2061012 53400 OTHER PROF 0150-70-0006-01012-53400 -	5,000.00	5,000.00	5,000.00	5,000.00	.00	.00
2061012 54300 REP MAINT 0150-70-0006-01012-54300 -	1,500.00	1,500.00	1,500.00	1,500.00	.00	.00
2061012 56110 INSTRUCT 0150-70-0006-01012-56110 -	4,600.00	4,600.00	4,600.00	4,600.00	.00	.00
2061012 57310 EQUIP REPL 0150-70-0006-01012-57310 -	2,500.00	17,957.00	17,957.00	17,957.00	.00	.00
2061013 51040 TEACH SAL 0150-70-0006-01013-51040 -	806,091.00	837,212.00	868,754.00	868,754.00	.00	.00
2061013 56110 INSTRUCT 0150-70-0006-01013-56110 -	16,000.00	16,000.00	16,000.00	16,000.00	.00	.00
2061013 57310 EQUIP REPL 0150-70-0006-01013-57310 -	3,600.00	3,600.00	3,600.00	3,600.00	.00	.00
2061013 58120 PROJECT O 0150-70-0006-01013-58120 -	28,319.00	28,319.00	28,319.00	28,319.00	.00	.00
2061014 56890 TECH SUPP 0150-70-0006-01014-56890 -	5,500.00	5,500.00	5,500.00	5,500.00	.00	.00
2061015 51040 TEACH SAL 0150-70-0006-01015-51040 -	666,388.00	687,776.00	710,610.00	710,610.00	.00	.00
2061015 56110 INSTRUCT 0150-70-0006-01015-56110 -	1,000.00	1,000.00	1,000.00	1,000.00	.00	.00
2061081 51040 TEACH SAL 0150-70-0006-01081-51040 -	343,047.00	278,553.00	289,235.00	289,235.00	.00	.00

## NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 27150 FY27 BOE GENERAL FUND BUDGET

FOR PERIOD 99

PHYSICAL EDUCATION	2025 REVISED BUD	2026 REVISED BUD	2027 DEPT	2027 MAYOR/SUP	2027 FIN COMM	2027 TWN CNCL
2061081 56110 INSTRUCT 0150-70-0006-01081-56110 -	6,000.00	6,000.00	6,000.00	6,000.00	.00	.00
2061115 51040 TEACH SAL 0150-70-0006-01115-51040 -	82,578.00	85,805.00	99,272.00	99,272.00	.00	.00
2061115 55100 TRANS-EC 0150-70-0006-01115-55100 -	.00	7,500.00	7,500.00	7,500.00	.00	.00
2061200 51140 PARA SAL 0150-70-0006-01200-51140 -	37,030.00	120,243.00	120,744.00	120,744.00	.00	.00
2061200 56900 SUPPL SPED 0150-70-0006-01200-56900 -	.00	3,200.00	3,200.00	3,200.00	.00	.00
2061300 53210 TUTORS 0150-70-0006-01300-53210 -	4,500.00	4,500.00	4,500.00	4,500.00	.00	.00
2062120 51030 GUID SAL 0150-70-0006-02120-51030 -	443,843.00	466,971.00	486,923.00	486,923.00	.00	.00
2062120 55300 COMM 0150-70-0006-02120-55300 -	4,000.00	4,000.00	4,000.00	4,000.00	.00	.00
2062120 56900 OTHER SUPP 0150-70-0006-02120-56900 -	2,000.00	2,000.00	2,000.00	2,000.00	.00	.00
2062140 56110 INSTRUCT 0150-70-0006-02140-56110 -	2,100.00	2,100.00	2,100.00	2,100.00	.00	.00
2062140 56900 N INS SUPP 0150-70-0006-02140-56900 -	5,250.00	5,250.00	5,250.00	5,250.00	.00	.00
2062200 51200 OTHER SAL 0150-70-0006-02200-51200 -	39,711.00	40,505.00	41,720.00	41,720.00	.00	.00
2062210 53300 PROF SERV 0150-70-0006-02210-53300 -	3,500.00	3,500.00	8,500.00	8,500.00	.00	.00
2062220 51050 MEDIA SAL 0150-70-0006-02220-51050 -	102,709.00	104,558.00	107,995.00	107,995.00	.00	.00
2062220 51140 PARA SAL 0150-70-0006-02220-51140 -	17,733.00	22,128.00	22,560.00	22,560.00	.00	.00
2062220 56110 INSTRUCT 0150-70-0006-02220-56110 -	25,950.00	25,950.00	25,950.00	25,950.00	.00	.00
2062220 57300 NEW EQUIP 0150-70-0006-02220-57300 -	1,100.00	1,100.00	1,100.00	1,100.00	.00	.00
2062220 58100 DUES FEES 0150-70-0006-02220-58100 -	250.00	250.00	250.00	250.00	.00	.00

## NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 27150 FY27 BOE GENERAL FUND BUDGET

FOR PERIOD 99

MEDIA CENTER	2025 REVISED BUD	2026 REVISED BUD	2027 DEPT	2027 MAYOR/SUP	2027 FIN COMM	2027 TWN CNCL
2062400 51020 ADM SAL 0150-70-0006-02400-51020 -	500,879.00	515,330.00	531,656.00	531,656.00	.00	.00
2062400 51100 SEC SAL 0150-70-0006-02400-51100 -	249,631.00	239,115.00	246,686.00	246,686.00	.00	.00
2062400 51140 PARA SAL 0150-70-0006-02400-51140 -	125,637.00	109,010.00	111,055.00	111,055.00	.00	.00
2062400 53400 OTHER PROF 0150-70-0006-02400-53400 -	5,500.00	7,375.00	7,375.00	7,375.00	.00	.00
2062400 54300 REP MAINT 0150-70-0006-02400-54300 -	2,500.00	.00	.00	.00	.00	.00
2062400 55300 COMM 0150-70-0006-02400-55300 -	9,500.00	13,200.00	13,200.00	13,200.00	.00	.00
2062400 56900 OTHER SUPP 0150-70-0006-02400-56900 -	14,650.00	14,650.00	14,650.00	14,650.00	.00	.00
2062400 58100 DUES FEES 0150-70-0006-02400-58100 -	15,000.00	15,000.00	15,000.00	15,000.00	.00	.00
2062500 53400 OTHER PROF 0150-70-0006-02500-53400 -	2,700.00	1,350.00	1,350.00	1,350.00	.00	.00
2063200 51040 TEACH SAL 0150-70-0006-03200-51040 -	218,187.00	222,551.00	233,225.00	233,225.00	.00	.00
2063200 51200 OTHER SAL 0150-70-0006-03200-51200 -	68,000.00	70,440.00	72,959.00	72,959.00	.00	.00
2063200 54300 REP MAINT 0150-70-0006-03200-54300 -	14,000.00	14,000.00	14,000.00	14,000.00	.00	.00
2063200 54400 RENTALS 0150-70-0006-03200-54400 -	5,000.00	5,000.00	5,000.00	5,000.00	.00	.00
2063200 56900 OTHER SUPP 0150-70-0006-03200-56900 -	17,500.00	48,950.00	48,950.00	48,950.00	.00	.00
2063200 57300 NEW EQUIP 0150-70-0006-03200-57300 -	5,600.00	5,600.00	5,600.00	5,600.00	.00	.00
2063200 57310 EQUIP REPL 0150-70-0006-03200-57310 -	17,000.00	17,000.00	17,000.00	17,000.00	.00	.00
2071001 51040 TEACH SAL 0150-70-0007-01001-51040 -	553,377.00	576,846.00	600,003.00	600,003.00	.00	.00
2071001 51200 OTHER SAL 0150-70-0007-01001-51200 -	7,500.00	7,500.00	7,875.00	7,875.00	.00	.00
2071001 53400 OTHER PROF 0150-70-0007-01001-53400 -	14,000.00	16,500.00	16,500.00	16,500.00	.00	.00
2071001 54300 REP MAINT 0150-70-0007-01001-54300 -	7,500.00	7,500.00	7,500.00	7,500.00	.00	.00

**NEXT YEAR BUDGET LEVELS REPORT**

PROJECTION: 27150 FY27 BOE GENERAL FUND BUDGET

FOR PERIOD 99

AGRI-SCIENCE INSTRUCTION	2025 REVISED BUD	2026 REVISED BUD	2027 DEPT	2027 MAYOR/SUP	2027 FIN COMM	2027 TWN CNCL
2071001 55800 TRAVEL 0150-70-0007-01001-55800 -	2,000.00	2,000.00	2,000.00	2,000.00	.00	.00
2071001 56110 INSTRUCT 0150-70-0007-01001-56110 -	37,000.00	52,697.00	52,697.00	52,697.00	.00	.00
2071001 56890 TECH SUPP 0150-70-0007-01001-56890 -	1,000.00	1,000.00	1,000.00	1,000.00	.00	.00
2071001 56900 OTHER SUPP 0150-70-0007-01001-56900 -	1,600.00	1,600.00	1,600.00	1,600.00	.00	.00
2071001 58100 DUES FEES 0150-70-0007-01001-58100 -	4,000.00	5,710.00	5,882.00	5,882.00	.00	.00
2081000 51040 TEACH SAL 0150-70-0008-01000-51040 -	1,260.00	13,545.00	14,285.00	14,285.00	.00	.00
2081000 51210 SUB SAL 0150-70-0008-01000-51210 -	394,012.00	456,172.00	456,172.00	456,172.00	.00	.00
2081000 53210 TUTORS 0150-70-0008-01000-53210 -	.00	50,000.00	25,000.00	25,000.00	.00	.00
2081000 56110 INSTRUCT 0150-70-0008-01000-56110 -	6,100.00	6,100.00	6,100.00	6,100.00	.00	.00
2081000 56400 TEXTBOOKS 0150-70-0008-01000-56400 -	85,156.00	101,928.00	112,482.00	112,482.00	.00	.00
2081000 56900 N INS SUPP 0150-70-0008-01000-56900 -	6,000.00	6,000.00	6,000.00	6,000.00	.00	.00
2081006 56400 TEXTBOOKS 0150-70-0008-01006-56400 -	3,000.00	3,000.00	3,000.00	3,000.00	.00	.00
2081011 56110 INSTRUCT 0150-70-0008-01011-56110 -	800.00	800.00	16,000.00	16,000.00	.00	.00
2081011 56400 TEXTBOOKS 0150-70-0008-01011-56400 -	3,400.00	21,012.00	34,701.00	34,701.00	.00	.00
2081013 56110 INSTRUCT 0150-70-0008-01013-56110 -	1,500.00	1,500.00	1,936.00	1,936.00	.00	.00
2081015 56400 TEXTBOOKS 0150-70-0008-01015-56400 -	500.00	500.00	500.00	500.00	.00	.00
2081051 56110 INSTRUCT 0150-70-0008-01051-56110 -	29,085.00	44,085.00	44,085.00	44,085.00	.00	.00
2081051 56400 TEXTBOOKS 0150-70-0008-01051-56400 -	1,500.00	1,500.00	1,950.00	1,950.00	.00	.00
2082210 53500 CURR DEV 0150-70-0008-02210-53500 -	5,000.00	5,000.00	5,000.00	5,000.00	.00	.00

## NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 27150 FY27 BOE GENERAL FUND BUDGET

FOR PERIOD 99

PROFESSIONAL DEVELOPMENT	2025 REVISED BUD	2026 REVISED BUD	2027 DEPT	2027 MAYOR/SUP	2027 FIN COMM	2027 TWN CNCL
2082213 53300 PROF SERV 0150-70-0008-02213-53300 -	36,760.00	36,760.00	31,760.00	31,760.00	.00	.00
2082230 56800 TEST SUPP 0150-70-0008-02230-56800 -	15,520.00	94,959.00	52,960.00	52,960.00	.00	.00
2082305 55900 ADULT EDUC 0150-70-0008-02305-55900 -	32,725.00	32,725.00	32,725.00	32,725.00	.00	.00
2082310 53400 OTHER PROF 0150-70-0008-02310-53400 -	5,000.00	5,000.00	5,000.00	5,000.00	.00	.00
2082320 51010 DISTR SAL 0150-70-0008-02320-51010 -	829,716.00	862,743.00	888,590.00	888,590.00	.00	.00
2082320 51100 SEC SAL 0150-70-0008-02320-51100 -	72,762.00	74,693.00	76,724.00	76,724.00	.00	.00
2082320 53400 OTHER PROF 0150-70-0008-02320-53400 -	67,778.00	144,750.00	162,750.00	162,750.00	.00	.00
2082400 51100 SEC SAL 0150-70-0008-02400-51100 -	149,614.00	259,360.00	273,023.00	273,023.00	.00	.00
2082400 51140 PARA SAL 0150-70-0008-02400-51140 -	.00	1,020.00	1,020.00	1,020.00	.00	.00
2082400 51300 SEAS SAL 0150-70-0008-02400-51300 -	9,600.00	9,600.00	9,888.00	9,888.00	.00	.00
2082400 57300 NEW EQUIP 0150-70-0008-02400-57300 -	.00	113,500.00	102,302.00	102,302.00	.00	.00
2082410 51100 SEC SAL 0150-70-0008-02410-51100 -	2,650.00	2,650.00	2,450.00	2,450.00	.00	.00
2082500 51100 SEC SAL 0150-70-0008-02500-51100 -	77,613.00	35,754.00	64,506.00	64,506.00	.00	.00
2082500 52200 SS & MED 0150-70-0008-02500-52200 -	546,497.00	620,704.00	675,728.00	675,728.00	.00	.00
2082500 52300 RETIREMENT 0150-70-0008-02500-52300 -	124,460.00	126,630.00	129,689.00	129,689.00	.00	.00
2082500 52350 DISTRICT T 0150-70-0008-02500-52350 -	15,447.00	40,300.00	40,300.00	40,300.00	.00	.00
2082500 52600 DISTRICT U 0150-70-0008-02500-52600 -	40,950.00	37,350.00	35,250.00	35,250.00	.00	.00
2082500 52800 DIST INS 0150-70-0008-02500-52800 -	105,000.00	105,000.00	105,000.00	105,000.00	.00	.00

**NEXT YEAR BUDGET LEVELS REPORT**

PROJECTION: 27150 FY27 BOE GENERAL FUND BUDGET

FOR PERIOD 99

DISTRICT	COMMUNICATIONS	2025 REVISED BUD	2026 REVISED BUD	2027 DEPT	2027 MAYOR/SUP	2027 FIN COMM	2027 TWN CNCL
2082500	55200 STUDENT AC	12,950.00	12,950.00	12,950.00	12,950.00	.00	.00
	0150-70-0008-02500-55200 -						
2082500	55300 COMM	107,950.00	133,265.00	133,265.00	133,265.00	.00	.00
	0150-70-0008-02500-55300 -						
2082500	55400 ADVERT	2,300.00	2,300.00	2,300.00	2,300.00	.00	.00
	0150-70-0008-02500-55400 -						
2082500	55800 TRAVEL	10,700.00	10,700.00	10,700.00	10,700.00	.00	.00
	0150-70-0008-02500-55800 -						
2082500	56890 TECH SUPP	2,800.00	2,800.00	2,800.00	2,800.00	.00	.00
	0150-70-0008-02500-56890 -						
2082500	56900 OTHER SUPP	10,580.00	15,280.00	15,280.00	15,280.00	.00	.00
	0150-70-0008-02500-56900 -						
2082500	57350 BUSINSOFT	102,100.00	118,158.00	118,158.00	118,158.00	.00	.00
	0150-70-0008-02500-57350 -						
2082500	58100 DUES FEES	63,761.00	44,761.00	44,761.00	44,761.00	.00	.00
	0150-70-0008-02500-58100 -						
2086110	55660 MAGNET SCH	219,916.00	291,973.00	229,500.00	229,500.00	.00	.00
	0150-70-0008-06110-55660 -						
2091200	51020 ADM SAL	736,172.00	763,055.00	786,090.00	786,090.00	.00	.00
	0150-70-0009-01200-51020 -						
2091200	51140 PARA SAL	.00	48,192.00	48,192.00	48,192.00	.00	.00
	0150-70-0009-01200-51140 -						
2091200	51200 OTHER SAL	253,884.00	268,479.00	270,305.00	270,305.00	.00	.00
	0150-70-0009-01200-51200 -						
2091200	53400 OTHER PROF	43,291.00	35,000.00	35,000.00	35,000.00	.00	.00
	0150-70-0009-01200-53400 -						
2091200	54900 OTHER PUR	8,000.00	8,000.00	8,000.00	8,000.00	.00	.00
	0150-70-0009-01200-54900 -						
2091200	55800 TRAVEL	500.00	500.00	500.00	500.00	.00	.00
	0150-70-0009-01200-55800 -						
2091200	56800 TEST SUPP	24,500.00	24,500.00	24,500.00	24,500.00	.00	.00
	0150-70-0009-01200-56800 -						
2091200	56900 OTHER SUPP	8,400.00	500.00	500.00	500.00	.00	.00
	0150-70-0009-01200-56900 -						
2091200	57300 NEW EQUIP	10,000.00	10,000.00	10,000.00	10,000.00	.00	.00
	0150-70-0009-01200-57300 -						
2091200	58100 DUES FEES	4,250.00	4,250.00	4,250.00	4,250.00	.00	.00
	0150-70-0009-01200-58100 -						
2091230	51040 TEACH SAL	2,277,431.00	2,579,989.00	2,699,549.00	2,699,549.00	.00	.00
	0150-70-0009-01230-51040 -						
2091260	51040 TEACH SAL	89,098.00	94,467.00	102,702.00	102,702.00	.00	.00
	0150-70-0009-01260-51040 -						

**NEXT YEAR BUDGET LEVELS REPORT**

PROJECTION: 27150 FY27 BOE GENERAL FUND BUDGET

FOR PERIOD 99

LEARNING DISABILITIES			2025	2026	2027	2027	2027	2027
			REVISED BUD	REVISED BUD	DEPT	MAYOR/SUP	FIN COMM	TWN CNCL
2091260	51200	OTHER SAL	25,000.00	25,000.00	27,071.00	27,071.00	.00	.00
0150-70-0009-01260-51200	-							
2091260	53400	OTHER PROF	228,187.00	430,500.00	452,025.00	452,025.00	.00	.00
0150-70-0009-01260-53400	-							
2091260	53410	SPED DR	.00	4,000.00	4,000.00	4,000.00	.00	.00
0150-70-0009-01260-53410	-							
2091260	55300	COMM	500.00	500.00	500.00	500.00	.00	.00
0150-70-0009-01260-55300	-							
2091260	55800	TRAVEL	1,500.00	1,500.00	1,500.00	1,500.00	.00	.00
0150-70-0009-01260-55800	-							
2091260	56110	INSTRUCT	6,400.00	6,400.00	6,400.00	6,400.00	.00	.00
0150-70-0009-01260-56110	-							
2091260	57300	NEW EQUIP	3,000.00	3,000.00	3,000.00	3,000.00	.00	.00
0150-70-0009-01260-57300	-							
2091270	51040	TEACH SAL	97,948.00	99,711.00	102,702.00	102,702.00	.00	.00
0150-70-0009-01270-51040	-							
2091280	53210	TUTORS	2,204.00	10,000.00	10,000.00	10,000.00	.00	.00
0150-70-0009-01280-53210	-							
2091290	51040	TEACH SAL	161,453.00	154,867.00	147,613.00	147,613.00	.00	.00
0150-70-0009-01290-51040	-							
2091400	51040	TEACH SAL	33,425.00	35,669.00	42,565.00	42,565.00	.00	.00
0150-70-0009-01400-51040	-							
2091400	51100	SEC SAL	5,650.00	5,763.00	5,763.00	5,763.00	.00	.00
0150-70-0009-01400-51100	-							
2091400	51140	PARA SAL	17,980.00	26,412.00	27,204.00	27,204.00	.00	.00
0150-70-0009-01400-51140	-							
2091400	56900	OTHER SUPP	2,500.00	2,500.00	2,500.00	2,500.00	.00	.00
0150-70-0009-01400-56900	-							
2092140	51040	TEACH SAL	805,952.00	726,014.00	779,533.00	779,533.00	.00	.00
0150-70-0009-02140-51040	-							
2092140	51200	OTHER SAL	.00	128,750.00	132,000.00	132,000.00	.00	.00
0150-70-0009-02140-51200	-							
2092150	51040	TEACH SAL	567,528.00	584,129.00	606,832.00	606,832.00	.00	.00
0150-70-0009-02150-51040	-							
2092190	53400	OTHER PROF	305,785.00	258,447.00	266,200.00	266,200.00	.00	.00
0150-70-0009-02190-53400	-							
2092190	53410	SPED DR	27,687.00	55,000.00	55,000.00	55,000.00	.00	.00
0150-70-0009-02190-53410	-							

## NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 27150 FY27 BOE GENERAL FUND BUDGET

FOR PERIOD 99

OTHER SUPPORT SERVICES			2025	2026	2027	2027	2027	2027
			REVISED BUD	REVISED BUD	DEPT	MAYOR/SUP	FIN COMM	TWN CNCL
2092190	53440	SPED OT	390,799.00	400,000.00	412,000.00	412,000.00	.00	.00
	0150-70-0009-02190-53440	-						
2092190	53460	SPED PT	104,340.00	110,000.00	113,300.00	113,300.00	.00	.00
	0150-70-0009-02190-53460	-						
2092400	51100	SEC SAL	199,264.00	140,058.00	139,462.00	139,462.00	.00	.00
	0150-70-0009-02400-51100	-						
2096110	55600	TUIT PUBLI	267,409.00	365,080.00	374,207.00	374,207.00	.00	.00
	0150-70-0009-06110-55600	-						
2096130	55700	SPED TUIT	2,306,895.00	2,478,490.00	2,602,415.00	2,602,415.00	.00	.00
	0150-70-0009-06130-55700	-						
2096130	55701	TUITION GR	-999,211.00	-1,198,010.00	-1,198,010.00	-1,198,010.00	.00	.00
	0150-70-0009-06130-55701	-						
2102130	54900	OTHER PUR	2,500.00	2,500.00	2,500.00	2,500.00	.00	.00
	0150-70-0010-02130-54900	-						
2102130	56900	OTHER SUPP	7,778.00	7,778.00	10,698.00	10,698.00	.00	.00
	0150-70-0010-02130-56900	-						
2112600	51130	OT/ABSENCE	15,450.00	15,450.00	26,185.00	26,185.00	.00	.00
	0150-70-0011-02600-51130	-						
2112600	51160	H CUS SAL	1,051,253.00	1,118,618.00	1,156,074.00	1,156,074.00	.00	.00
	0150-70-0011-02600-51160	-						
2112600	51300	SEAS SAL	60,120.00	61,924.00	59,840.00	59,840.00	.00	.00
	0150-70-0011-02600-51300	-						
2112600	54100	WA & SE	71,200.00	95,250.00	98,822.00	98,822.00	.00	.00
	0150-70-0011-02600-54100	-						
2112600	54210	DISP SERV	13,200.00	13,200.00	13,596.00	13,596.00	.00	.00
	0150-70-0011-02600-54210	-						
2112600	54300	REP MAINT	352,300.00	368,850.00	368,850.00	368,850.00	.00	.00
	0150-70-0011-02600-54300	-						
2112600	55800	TRAVEL	460.00	460.00	460.00	460.00	.00	.00
	0150-70-0011-02600-55800	-						
2112600	56200	HEAT	325,000.00	300,000.00	300,000.00	300,000.00	.00	.00
	0150-70-0011-02600-56200	-						
2112600	56210	NATGAS	156,400.00	161,400.00	161,400.00	161,400.00	.00	.00
	0150-70-0011-02600-56210	-						
2112600	56220	ELECT	721,500.00	779,021.00	802,392.00	802,392.00	.00	.00
	0150-70-0011-02600-56220	-						
2112600	56260	GAS/OIL	30,000.00	30,000.00	30,000.00	30,000.00	.00	.00
	0150-70-0011-02600-56260	-						
2112600	56900	OTHER SUPP	260,000.00	236,495.00	236,495.00	236,495.00	.00	.00
	0150-70-0011-02600-56900	-						

## NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 27150 FY27 BOE GENERAL FUND BUDGET

FOR PERIOD 99

OPERATION AND MAINTENANCE OF P			2025	2026	2027	2027	2027	2027
			REVISED BUD	REVISED BUD	DEPT	MAYOR/SUP	FIN COMM	TWN CNCL
2112600	57310	EQUIP REPL	14,000.00	10,000.00	10,000.00	10,000.00	.00	.00
0150-70-0011-02600-57310 -								
2112610	51160	H CUS SAL	120,347.00	123,007.00	126,697.00	206,697.00	.00	.00
0150-70-0011-02610-51160 -								
2112630	51160	H CUS SAL	259,168.00	252,333.00	268,425.00	268,425.00	.00	.00
0150-70-0011-02630-51160 -								
2112640	51160	H CUS SAL	.00	6,350.00	6,200.00	6,200.00	.00	.00
0150-70-0011-02640-51160 -								
2122230	51060	TECH SAL	233,979.00	241,010.00	241,010.00	241,010.00	.00	.00
0150-70-0012-02230-51060 -								
2122230	53400	OTHER PROF	27,130.00	27,130.00	27,130.00	27,130.00	.00	.00
0150-70-0012-02230-53400 -								
2122230	53740	TCH CLSSVC	14,500.00	14,500.00	14,500.00	14,500.00	.00	.00
0150-70-0012-02230-53740 -								
2122230	54310	EQUIP MAIN	428,197.00	440,255.00	440,255.00	440,255.00	.00	.00
0150-70-0012-02230-54310 -								
2122230	54312	EQ MAIN GR	-45,000.00	.00	.00	.00	.00	.00
0150-70-0012-02230-54312 -								
2122230	54320	TECHNOLOGY	13,700.00	13,700.00	13,700.00	13,700.00	.00	.00
0150-70-0012-02230-54320 -								
2122230	55800	TRAVEL	2,000.00	2,000.00	2,000.00	2,000.00	.00	.00
0150-70-0012-02230-55800 -								
2122230	56890	TECH SUPP	77,150.00	91,075.00	91,075.00	91,075.00	.00	.00
0150-70-0012-02230-56890 -								
2131200	55110	SPED	1,216,411.00	1,102,433.00	1,135,506.00	1,135,506.00	.00	.00
0150-70-0013-01200-55110 -								
2132700	55100	TRANSPORT	1,542,018.00	1,619,269.00	1,699,951.00	1,699,951.00	.00	.00
0150-70-0013-02700-55100 -								
2132700	55101	TRANSP GR	-18,000.00	-18,000.00	-18,000.00	-18,000.00	.00	.00
0150-70-0013-02700-55101 -								
2132700	56260	DIESEL/GAS	162,220.00	162,220.00	162,220.00	162,220.00	.00	.00
0150-70-0013-02700-56260 -								
2133200	55100	TRANSPORT	51,000.00	64,070.00	65,993.00	65,993.00	.00	.00
0150-70-0013-03200-55100 -								
2161601	56110	INSTRUCT	18,000.00	18,000.00	18,000.00	18,000.00	.00	.00
0150-70-0016-01000-56110 -								

## NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 27150 FY27 BOE GENERAL FUND BUDGET

FOR PERIOD 99

Curriculum General	2025 REVISED BUD	2026 REVISED BUD	2027 DEPT	2027 MAYOR/SUP	2027 FIN COMM	2027 TWN CNCL
2161601 57350 CURRICSOFT 0150-70-0016-01000-57350 -	69,520.00	85,744.00	65,095.00	65,095.00	.00	.00
2161601 58100 DUES FEES 0150-70-0016-01000-58100 -	16,000.00	16,000.00	15,828.00	15,828.00	.00	.00
2161606 56110 INSTRUCT 0150-70-0016-01051-56110 -	100,000.00	52,000.00	52,000.00	52,000.00	.00	.00
2772213 51040 TEACH SAL 0150-70-0077-02213-51040 -	3,000.00	13,043.00	13,043.00	13,043.00	.00	.00
<b>GRAND TOTAL</b>	<b>38,358,623.00</b>	<b>40,462,242.00</b>	<b>41,872,335.00</b>	<b>41,932,335.00</b>	<b>.00</b>	<b>.00</b>

\*\* END OF REPORT - Generated by Ken Knight \*\*

## NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 27150 FY27 BOE GENERAL FUND BUDGET

FOR PERIOD 99

BEST/TEAM	2025 REVISED BUD	2026 REVISED BUD	2027 DEPT	2027 MAYOR/SUP	2027 FIN COMM	2027 TWN CNCL
Sequence 1	9	N	N			
Sequence 2	0	N	N			
Sequence 3	0	N	N			
Sequence 4	0	N	N			

Report title:  
02/11/2026 09:30 |Town and Schools of Ledyard  
6695Kkni |NEXT YEAR BUDGET LEVELS REPORT

|P  
|bgnyrp

PROJECTION: 27150 FY27 BOE GENERAL FUND BUDGET

FOR PERIOD 99

Report type: 2  
 Budget level: 2  
 Percentage change calculation method: 1  
 Print first or second year of budget requests: F  
 Print revenue as credit: Y  
 Include cfwd in rev bud: N  
 Include cfwd in actuals: N  
 Print totals only: N  
 Include segment code: N  
 Include report grand totals by account type: N  
 Print full GL account: Y  
 Double space: N  
 Suppress zero bdgt accts: Y  
 Print as worksheet: N  
 Print percent change or comment: C  
 Print text: N  
 Amounts/totals exceed 999 million dollars: N  
 Print five budget levels: N  
 Report view: D

### Find Criteria

Field Name      Field Value

Org  
 Object  
 Project  
 Account type  
 Account status

**SECTION XI:  
TOWN IN-KIND EXPENSES**

Each year, the Town allocates a portion of municipal expenses that the Mayor has determined directly support the operations of the school district. These in-kind expenses represent costs that the Town wishes to allocate to the district and thus are required to be included in the district's Net Current Expenditure per Pupil (NCEP) calculation, representing approximately 21% of the district's per pupil expenditure.

In-kind expenses include a range of shared or centrally provided services, such as portions of Town staff salaries, employee health care costs, and other municipal services. While these costs do not flow through the Board of Education's operating budget, they are an important component of the district's total cost of education and are included to ensure full transparency and compliance with state reporting requirements.

**BOE In-Kinds Paid by General Government  
FY 2025-26 Projected**

Description	Gross Expense	Revenue Reduction	Net Expense	BOE Share %	Total BOE Amount
Director of Finance	\$ 133,000		\$ 133,000	20.00%	\$ 26,600
Assistant Finance Director	73,548		73,548	20.00%	14,710
Treasurer	19,551		19,551	20.00%	3,910
			-		
School Nurses Salary	332,940		332,940	100.00%	332,940
School Nurses Aides	80,129		80,129	100.00%	80,129
School Nurse - Admin Wages	49,321		49,321	100.00%	49,321
School Nurse - Other Wages	38,100		38,100	100.00%	38,100
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	10,000		10,000	100.00%	10,000
Debt P&I on School Buildings	2,255,751		2,255,751	100.00%	2,255,751
Employer Contr to Health Ins--School Nurses	77,000		77,000	100.00%	77,000
In-lieu of healthcare payment for school nurses	7,700		7,700	100.00%	7,700
Employer Contr Health Ins--BOE	6,069,790	-	6,069,790	100.00%	6,069,790
Retiree Health - BOE	525,000	(525,000)	-	100.00%	-
Workers' Compensation, BOE	313,183		313,183	100.00%	313,183
Social Security for in-kind salaries	555,710		555,710	7.65%	42,512
Property Insurance, BOE	92,250		92,250	100.00%	92,250
School Leaders Liability Insurance	16,555		16,555	100.00%	16,555
General Liability	177,870		177,870	50.00%	88,935
Public Officials Liability	44,945		44,945	50.00%	22,473
Defined Contribution Employer Contr BOE Employees	55,000		55,000	100.00%	55,000
Defined Contribution Employer Contr School Nurses	10,000		10,000	100.00%	10,000
Financial Software	65,000		65,000	50.00%	32,500
<b>Total In-Kind Education Expenses included in the General Government Budget</b>					<b>\$ 9,643,058</b>

# **Ledyard Public Schools**

4 Blonders Boulevard, Ledyard, CT 06339 (860)464-9255 ext 1401

## **Capital Needs Report FY 2027**

Approved by the Ledyard Board of Education 1/13/2026

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# Introduction

The Ledyard School District has, currently under its care, six municipal buildings:

- Ledyard High School
- Ledyard Middle School
- Gallup Hill School
- Juliet W. Long School
- Gales Ferry School
- Board of Education

The objective of this report is to provide a narrative summary of the Board of Education's capital requests for each of these locations, as well as those items that are district-wide in nature.

# Background

By State statute, the Ledyard BOE must provide its students with an appropriate learning environment that is safe and properly maintained. This obligation includes the daily upkeep of school facilities, equipment and routine maintenance. In addition to providing safe and properly maintained schools, the local BOE must continually study the need for school facilities and must make building recommendations to the town (CGS § 10-220(a)). As such, this report is part of an ongoing process to provide more comprehensive information regarding the capital needs of the District to the Town Council and members of the community. At the request of the Town Council Finance Committee, we are providing information and cost estimates for foreseeable Capital projects.

**A Capital Item**, for the purposes of this report, is defined as a project in excess of \$5,000, long term in nature, which aims to repair, maintain or improve building infrastructure. While this report will describe District needs per location, they have been ranked in priority on a District-wide level.

- **Bondable:** these are large-scale projects which would require funding sources outside of typical annual capital appropriations (typically bond issue).
- **Non-Recurring:** The items under this heading exceed, in dollar amount, what can reasonably be executed with yearly operating funds, but may or may not meet the need for bonding. The funding source may be existing funds in the Board of Education Capital Account or through newly appropriated town funding.
- **Operating:** while these items may be capital in dollar value, their scope allows for careful, targeted execution through Repair and Maintenance (54300) and Supply (56900) line items.
- **AG Science Non-Recurring:** This account holds the State ASTI funds provided by the State for exclusive use in support of the Agricultural Science Program at Ledyard High school and requires approval of the Board of Education for authorized projects.
- **Escalation:** Provided is the escalation costs of each project.

The projects may range from “critical” in nature to “nice to have”, but each has been put forth for discussion because the Board believes they either preserve or enhance the learning environment at Ledyard Public Schools. They address a range of issues: refurbishing deteriorated or aging facilities, safety and security upgrades, increasing operating and energy efficiencies, providing higher quality indoor air, etc. Within this report, a summary cost estimate is provided; suggested ten year financial layouts.

## **Gales Ferry School 1858 Route 12**

Gales Ferry Elementary School, built in 2001. It is a 45,362 square foot building that houses students in kindergarten through second grades.

Despite the relative age of Gales Ferry School (which will be 26 years old in 2027), there are facilities concerns that have arisen, and others that are anticipated given the life expectancy of finishes. The highest priorities of these are:

- Replacement of the low impact playground surfaces.
- Install of Solar is ongoing
- PA Replacement

## **Juliet W. Long School 1854 Route 12**

Juliet Long School serving third through fifth grades, is a 37,600 square foot building constructed in two phases in 1961 and 1964, with no major extensions or alterations since.

The highest priority facilities needs at this location include:

- Renovations to the remaining classrooms over the 2026-28 budget years.
- PA Replacement
- Additional capital items of lower priority for Juliet W. Long School are detailed in the full report.

## **Ledyard High School**

### **24 Gallup Hill Road**

Ledyard High School (9-12) is a 275,000 square foot, two story building. The main portion of the building was constructed in two phases in 1962 and 1966. A 1988 project added the band/choral rooms and an auxiliary gymnasium; a 2002 project added the media center and Agri-Science extension.

The highest priority facilities needs at this location include (in priority order):

- Classroom Renovations: The renovations to the general ed classrooms has been completed. The Specialty and Science rooms will be completed over the next few years.
- Main Gymnasium:
  - The existing dividing wall is not used because it prevents the teacher from monitoring the entire gym during class and should be replaced with a drop down net tyra material to allow visual access to the entire gym. (\$35,000)
  - The existing bleachers at times are not fully extended and are not ADA compliant. New bleachers are needed that have the proper safety features to allow partial operation of the bleachers. (\$140,000)
  - Gym: The padding in the gym is in need of replacement and has reached the end of its useful life. (\$30,000)
- Renovate locker and restrooms on the lower level \$125,000
- Renovations to the locker rooms on the lower level. This would be a continuation of the student restroom renovations on the main levels. This will also provide equity to the student athletes that currently do not have access to lockers and restrooms on the lower level.
- Replacement of windows. The existing windows are significantly aged, inefficient and at times hard to operate. \$3,500,000 This project should be completed prior to the heating and HVAC projects being completed.
- Replacement of the boilers. Both of the oil boilers at the High School are long past their expected life cycle and also do not meet the modern energy saving criteria. Consideration should be given to replacement of the entire heating system to a hot water system, eliminating the steam. This should also be tied to the installation of a Building Management System to allow better control of the heating in each space. \$20,000,000.
- Ventilation and AC to classrooms. Currently only special needs rooms and computer labs have single unit air conditioning. With the warmer days in the fall and spring along with summer school the high temperatures make keeping students engaged difficult. \$21,250,000

- Air conditioned auditorium. This space is not currently air conditioned and is used as the town's only large meeting space and the only district facility able to accommodate groups over 300 people. Even in milder times of the year the occupancy loads make the space uncomfortable. \$500,000
- Replace roof on media center. The existing roof has reached the end of its useful life and we continue to have repairs. To prevent water infiltration this section should be replaced. \$600,000.
- Renovation to the culinary classroom at LHS. The existing culinary room does not efficiently support the curriculum needs of the students and as with the remainder of the building is in need of renovation. \$75,000.
- Replace turf field scoreboard. The new turf field is a multi-sports field including football, soccer and lacrosse. The existing scoreboard was set up for football only. There is the possibility of the vendor moving the existing scoreboard to Crandall field at no cost. \$70,000
- Tennis courts will need to be resurfaced. This is a normal cycle occurring every 10-15 years, \$50,000
- Paving of the parking area. The parking lot has drainage and design issues, multiple potholes and broken or missing curbing. \$1,500,000.
- PA Replacement. \$10,000
- Add an elevator to the lower level. The current lower level of the High School is limited to access via stairs. There is no current accessibility access to the lower level. \$325,000
- Additional capital items of lower priority for Ledyard High School are detailed in the full report

**Gallup Hill School  
169 Gallup Hill Rd**

Gallup Hill School (PK-5) is a 80,000 square foot building, renovated and expanded in 2019. Due to the renovation there are limited needs.

## **Ledyard Middle School**

### **1860 Route 12**

Renovated and expanded in 2019, Ledyard Middle School is a 93,000 square foot building. Serving students in 6th to 8th grade. Due to the renovation there are limited capital needs at this time.

- The current design of the Middle School Cafeteria is undersized for the student population. It does not provide seating for a single grade level for lunch, causing program impacts. \$600,000

**Board of Education - Capital Improvement Plan FY2027**

24-Sep-25

**BONDABLE ITEMS**

Page #	Line #	Rank	Project Title or Item Requested	Location	Evaluation Category	Alternate Financing	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 3035	Total
13	1	20	Boiler heating system Replacement & BMS system	LHS	DF	DAS Grant		\$20,000,000								\$20,000,000
14	2	36	Parking Lot	LHS	DF	None				\$1,500,000						\$1,500,000
15	3	18	Window Replacement	LHS	DF	DAS Grant		\$3,500,000								\$3,500,000
16	4	34	Add Elevator to Lower Level	LHS	NEF	DSF						\$350,000				\$350,000
17	5	23	LHS Classroom Ventilation and Air Conditioning	LHS	DF	DAS Grant		\$21,250,000								\$21,250,000
18	6	33	LHS roof replacement	LHS	SR	None						\$8,000,000				\$8,000,000
19	7	24	Replace Roof on Media Center	LHS	DF	DAS Grant		\$525,000								\$525,000
20	8	22	LHS Auditorium Air Conditioning	LHS	NEF	DAS Grant		\$500,000								\$450,000
21	9	21	Expand LMS Cafeteria	LMS	NEF	None	\$600,000									\$600,000
22	10	35	Window Replacement	JWL	IOE	DAS Grant					\$1,200,000					\$1,200,000
23	11	37	Parking Lot	JWL	DF	None			\$500,000							\$500,000
							<b>\$ 600,000.00</b>	<b>\$ 45,775,000.00</b>	<b>\$ 500,000.00</b>	<b>\$ 1,500,000.00</b>	<b>\$ 1,200,000.00</b>	<b>\$ 8,350,000.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 57,875,000.00</b>
			<b>Evaluation Categories:</b>													
			Risk to Public Health	<b>State grant requirements currently allow towns to approve only the town share of</b>												
			Deteriorated Facility	<b>project costs instead of the total project cost.</b>												
			Systematic Replacement													
			Improvement of Operating Efficiency													
			Coordination													
			Equitable Provision of Services													
			New or Expanded Facilities													

**Board of Education - Capital Improvement Plan FY2027**

24-Sep-25

**Possible Grant Funding**

Page #	Line #	Project Title or Item Requested	Location	Evaluation Category	Alternate Financing	FY2027	FY Other	SDE Grant %	SDE Grant	Net Cost to Ledyard
13	1	Boiler heating system Replacement & BMS system	LHS	DF	Possible SDE Grant		\$20,000,000	62.14%	\$12,428,000.00	\$7,572,000.00
14	2	Parking Lot	LHS	DF	None		\$1,500,000	62.14%		\$1,500,000.00
15	3	Window Replacement	LHS	DF	SDE Grant		\$3,500,000	62.14%	\$2,174,900.00	\$1,325,100.00
16	4	Add Elevator to Lower Level	LHS	NEF	SDE Grant		\$325,000	62.14%	\$201,955.00	\$123,045.00
17	5	Classroom Ventilation and Air Conditioning	LHS	DF	SDE Grant		\$21,250,000	62.14%	\$13,204,750.00	\$8,045,250.00
18	6	LHS Main Roof Replacement	LHS	DF	SDE Grant		\$8,000,000	62.14%	\$4,971,200.00	\$3,028,800.00
19	7	Replace Roof on Media Center	LHS	DF	SDE Grant		\$600,000	62.14%	\$372,840.00	\$227,160.00
20	8	Auditorium Air Conditioning	LHS	DF	SDE Grant		\$450,000	62.14%	\$279,630.00	\$170,370.00
21	9	Expand LMS Cafeteria	LMS	NEF	None	\$600,000		62.14%	\$372,840.00	\$600,000.00
22	10	Window Replacement	JWL	IOE	SDE Grant		\$600,000	62.14%	\$372,840.00	\$227,160.00
23	11	Parking Lot	JWL	DF	None		\$400,000	62.14%		\$400,000.00
						<b>\$600,000</b>	<b>\$56,625,000</b>			

**Evaluation Categories:**

RPH	Risk to Public Health
DF	Deteriorated Facility
SR	Systematic Replacement
IOE	Improvement of Operating Efficiency
C	Coordination
EPS	Equitable Provision of Services
NEF	New or Expanded Facilities

**State grant requirements currently allow towns to approve only the town share of project costs instead of the total project cost.**

Board of Education - Capital Improvement Plan FY2027

## Bondable Escalation Costs

Page #	Line #	Item	Location	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35	FY36
13	1	Boiler heating system Replacement & BMS system	LHS		\$20,000,000	\$20,600,000	\$21,218,000	\$21,854,540	\$22,510,176	\$23,185,481	\$23,881,046	\$24,597,477	\$25,335,402
14	2	Parking Lot	LHS				\$1,500,000	\$1,545,000	\$1,591,350	\$1,639,091	\$1,688,263	\$1,738,911	\$1,791,078
15	3	Window Replacement	LHS		\$3,500,000	\$3,605,000	\$3,713,150	\$3,824,545	\$3,939,281	\$4,057,459	\$4,179,183	\$4,304,559	\$4,433,695
16	4	Add Elevator to Lower Level	LHS						\$350,000	\$360,500	\$371,315	\$382,454	\$393,928
17	5	LHS Classroom Ventilation and Air Conditioning	LHS		\$21,250,000	\$21,887,500	\$22,544,125	\$23,220,449	\$23,917,062	\$24,634,574	\$25,373,611	\$26,134,820	\$26,918,864
18	6	LHS roof replacement	LHS						\$8,000,000	\$8,240,000	\$8,487,200	\$8,741,816	\$9,004,070
19	7	Replace Roof on Media Center	LHS		\$525,000	\$540,750	\$556,973	\$573,682	\$590,892	\$608,619	\$626,877	\$645,684	\$665,054
20	8	Auditorium Air Conditioning	LHS		\$500,000	\$515,000	\$530,450	\$546,364	\$562,754	\$579,637	\$597,026	\$614,937	\$633,385
21	9	Expand LMS Cafeteria	LMS	\$600,000	\$618,000	\$636,540	\$655,636	\$675,305	\$695,564	\$716,431	\$737,924	\$760,062	\$782,864
22	10	Window Replacement	JWL					\$1,200,000	\$1,236,000	\$1,273,080	\$1,311,272	\$1,350,611	\$1,391,129
23	11	Parking Lot	JWL			\$500,000	\$515,000	\$530,450	\$546,364	\$562,754	\$579,637	\$597,026	\$614,937
		<b>Total</b>		<b>\$600,000</b>	<b>\$46,393,000</b>	<b>\$48,284,790</b>	<b>\$51,233,334</b>	<b>\$53,970,334</b>	<b>\$63,939,444</b>	<b>\$65,857,627</b>	<b>\$67,833,356</b>	<b>\$69,868,357</b>	<b>\$71,964,407</b>

**Evaluation**

**Categories:**

Risk to Public Health

Deteriorated Facility

Systematic Replacement

Improvement of Operating Efficiency

Coordination

Equitable Provision of Services

New or Expanded Facilities



## Form 1. Individual project proposal descriptions and justifications

**Prepared by:** Wayne Donaldson  
**Project title:** LHS Boiler Heating System

**Date Prepared:** December 1, 2021  
**Program Area:** Facilities Replacement

### Line 1

**Project Description:** The existing boilers at Ledyard High School are original to the building and are 63 years old. There are currently a limited number of companies that continue to service these types of boilers. During the repairs in 2020 we were advised that the amount of repairs has downgraded the metal and future repairs are questionable. Conversion from steam to hot water should be considered. This will generate energy savings of between 13-27% on oil costs. Replacement of the current pneumatic thermostat system is also recommended to allow better control of the heating cycle.

**Evaluation Category:** Deteriorated Facility

**Planning Context:** Order time on the boilers will be long so the maximum time frame from approval to commencement of work should be allowed. Time will also be needed for engineering and design.

**Schedule:** Late Spring to early Fall.

**Coordination:** Will depend on the final plan and amount of project approved.

**Previous Town Meeting Action:** Previous repairs were paid for in the operating budget which carries a \$22,000 repair item

**Project Priority: 20**

H Priority within department / program area

H Risk of deferring project

**Estimated Cost: \$20,000,000 / 2028**

**Escalation Costs:** 2029 \$20,600,000 2032 \$22,510,176 2035 \$24,597,477

**Basis of cost estimate:**

Cost of comparable facility or equipment.

Rule of thumb indicator, unit cost

From the cost estimate from architect engineer, or vendor

From Bids Received

Preliminary Estimate, (e.g. no other basis for estimate, guesstimate)

**Alternative Financing:** Possible US DEEP or State School Facilities grant funding

**Form 1. Individual project proposal descriptions and justifications**

**Prepared by:** Wayne Donaldson

**Date Prepared:** December 1, 2021

**Project title:** LHS Parking Lot

**Program Area:** Facilities

**Line 2**

**Project Description:** The Ledyard High School parking lot is in need of resurfacing. It ponds water and has multiple cracks and potholes. The District has cut out and replaced small sections that created especially dangerous walking conditions over the past few years. Broken curbing prevents the proper diversion of rain water to the catch basins.

**Evaluation Category:** Deteriorated Facility

**Planning Context:** Needs to be scheduled around school and town events.

**Schedule:** Summer

**Coordination:** none

**Previous Town Meeting Action:** none

**Project Priority: 36**

L Priority within department / program area

M Risk of Deferring Project

**Estimated Cost: \$1,500,000 / 2030**

**Escalation Costs:** 2032 \$1,591,350   2034 \$1,688,263   2036 \$1,791,078

   Cost of Comparable Facility or Equipment

X Rule of Thumb Indicator, Unit Cost

   Cost Estimate from Architect, Engineer or Vendor

   From Bids Received

   Preliminary Estimate, (e.g. no other basis for estimate guesstimate)

**Alternative Financing:** None

## Form 1. Individual project proposal descriptions and justifications

**Prepared by:** Wayne Donaldson

**Date Prepared:** December 1, 2021

**Project title:** LHS Window Replacement

**Program Area:** Facilities

### Line 3

**Project Description:** Windows in the original section of the building are in need of replacement. The windows are original to the building and no longer meet the current energy codes. Many windows do not function or are difficult to operate. Replacement will result in energy savings and a better ability to control the room temperature with less drafts.

**Evaluation Category:** Deteriorated Facility/Improvement of Operating Efficiency

**Planning Context:** If possible this should be coordinated with the boiler and heating system replacement or before. The quality of the windows will affect the sizing of the system and should provide savings on the heating system and boiler change over.

**Schedule:** Summer

**Coordination:** None

**Previous Town Meeting Action:** None

**Project Priority:** **18**

Priority within department / program area

Risk of Deferring Project

**Estimated Cost:** **\$3,500,000 / 2027**

**Escalation Costs:** 2030 \$3,824,545 2033 \$4,179,183 2036 \$4,566,706

Cost of Comparable Facility or Equipment

Rule of Thumb Indicator, Unit Cost

Cost Estimate from Architect, Engineer or Vendor

From Bids Received

Preliminary Estimate, (e.g. no other basis for estimate guesstimate)

**Alternative Financing:** Possible state school facilities grant funding

## Form 1. Individual Project Proposal Descriptions and Justification

Prepared by: Wayne Donaldson

Date Prepared: December 1, 2021

Project Title: LHS Elevator LL Addition

Program Area: School Facilities

### Line 4

**Project Description:** The existing lower level of the school does not have elevator access. At some point an ADA conformity inspection will require HC access to the lower level if it continues to be used.

**Evaluation Category:** Equitable Provision of Services/New or Expanded Facilities

**Planning Context:** Needs to be scheduled for summer work.

**Schedule:** Summer.

**Coordination:** None.

**Previous Town Meeting Action:** None.

Project Priority: 34

Priority within department/program area

Risk of deferring project

**Estimated Cost: 2032 \$350,000**

**Escalation Costs:** 2034 \$371,315 2036 \$393,928

**Basis of Cost Estimate:** Check one of the following. If you want to provide more detail on the estimate, do so with a narrative after indicating the type of estimate.

Cost of comparable facility or equipment

Rule of thumb indicator, unit costs

Cost estimate from engineer, architect, or vendor

From bids received

Preliminary estimate, (e.g. no other basis for estimate, guesstimate)

**Alternative Financing:** This project should be covered under the State School facilities grant for code compliance. The current reimbursement rate is 62.14%.

## Form 1. Individual project proposal descriptions and justifications

Prepared by: Wayne Donaldson

Date Prepared: December 1, 2021

Project title: Classroom air conditioning

Program Area: Facilities & ventilation

### Line 5

**Project Description:** The warmer early spring days and the higher temps into September and October make portions of Ledyard High School excessively warm. This creates a poor learning environment. This combined with the lack of ventilation to control CO2 levels results in students becoming less than attentive. This will bring the High School in parity with the other schools in the district.

**Evaluation Category:** New or Expanded Facilities/Improvement of Operating Efficiency/Equitable Provision of Services

**Planning Context:** Project will need 6-8 months minimum for engineering and material acquisition. Project may need to be completed over 2 years. This should also be completed after the window project.

**Schedule:** Summer

**Coordination:** None but may want to look to see if this should be combined with the heating project.

**Previous Town Meeting Action:** None

**Project Priority:** 23

Priority within department / program area

Risk of Deferring Project

**Estimated Cost: \$21,250,000 / 2028**

**Escalation Costs:** 2029 \$21,887,500 2032 \$23,917,062 2035 \$26,134,820

Cost of Comparable Facility or Equipment

Rule of Thumb Indicator, Unit Cost

Cost Estimate from Architect, Engineer or Vendor

From Bids Received

Preliminary Estimate, (e.g. no other basis for estimate guesstimate)

**Alternative Financing:** Possible state school facilities grant funding

## Form 1. Individual project proposal descriptions and justifications

Prepared by: Wayne Donaldson

Date Prepared: December 1, 2021

Project title: LHS Roof Replacement

Program Area: Facilities

### Line 6

**Project Description:** The Ledyard High School roof will reach the end of its useful life in 2032. To prevent structural damage the roof should be scheduled for replacement.

**Evaluation Category:** Deteriorated Facility/Systematic Replacement

**Planning Context:** To allow for State funding this should be released at minimum 1 year in advance.

**Schedule:** Summer

**Coordination:** None

**Previous Town Meeting Action:** None

**Project Priority:** 33

M Priority within department / program area

M Risk of Deferring Project

**Estimated Cost:** \$8,000,000 / 2032

**Escalation Costs:** 2034 \$8,487,200 2036 \$9,004,070

Cost of Comparable Facility or Equipment

Rule of Thumb Indicator, Unit Cost

Cost Estimate from Architect, Engineer or Vendor

From Bids Received

Preliminary Estimate, (e.g. no other basis for estimate guesstimate)

**Alternative Financing:** State School Facilities Grant currently 62.14% of eligible project costs.

## Form 1. Individual project proposal descriptions and justifications

Prepared by: Wayne Donaldson

Date Prepared: December 1, 2021

Project title: LHS Media Center Roof

Program Area: Facilities

### Line 7

**Project Description:** The Ledyard High School Media Center roof has reached the end of its useful life and is over 20 years old. There are consistent leaks and to prevent structural damage the roof should be scheduled for replacement.

**Evaluation Category:** Deteriorated Facility/Systematic Replacement

**Planning Context:** To allow for State funding this should be released at minimum 1 year in advance.

**Schedule:** Summer

**Coordination:** None

**Previous Town Meeting Action:** None

**Project Priority: 24**

M Priority within department / program area

M Risk of Deferring Project

**Estimated Cost: \$525,000 / 2028**

**Escalation Costs:** 2029 \$540,750 2032 \$590,892 2035 \$645,684

Cost of Comparable Facility or Equipment

Rule of Thumb Indicator, Unit Cost

Cost Estimate from Architect, Engineer or Vendor

From Bids Received

Preliminary Estimate, (e.g. no other basis for estimate guesstimate)

**Alternative Financing:** State School Facilities Grant currently 62.14% of eligible project costs.

## Form 1. Individual project proposal descriptions and justifications

Prepared by: Wayne Donaldso

Date Prepared: December 1, 2021

Project title: LHS Auditorium AC

Program Area: Facilities

### Line 8

**Project Description:** Currently there is no Air conditioning in the school auditorium. The space is used by the school, town and outside organizations for meetings along with musical and theatrical programs.

**Evaluation Category:** New or Expanded Facilities

**Planning Context:** This may stand alone or combined with the Classroom AC project for savings of scale.

**Schedule:** Summer

**Coordination:** Possibly with the Classroom AC project

**Previous Town Meeting Action:** None

**Project Priority:** 22

Priority within department / program area

Risk of Deferring Project

**Estimated Cost:** 2027 \$500,000

**Escalation Costs:** 2029 \$530,450 2032 \$579,637 2035 \$633,385

Cost of Comparable Facility or Equipment

Rule of Thumb Indicator, Unit Cost

Cost Estimate from Architect, Engineer or Vendor

From Bids Received

Preliminary Estimate, (e.g. no other basis for estimate guesstimate)

**Alternative Financing:** Possible state school facilities grant funding

**Form 1. Individual project proposal descriptions and justifications**

**Prepared by:** Wayne Donaldson

**Date Prepared:** December 1, 2021

**Project title:** LMS Cafeteria Expansion

**Program Area:** Facilities

**Line 9**

**Project Description:** The design of the LMS cafeteria does not allow for an entire grade level to have lunch as one body. Additional space is needed to alleviate overcrowding and maintain each grade level as a harmonious group.

**Evaluation Category:** Improvement of Operating Efficiency / Equitable Provision of Services

**Planning Context:** Allow one budget cycle for State Funding.

**Schedule:** Summer

**Coordination:** None

**Previous Town Meeting Action:** None

**Project Priority:** 21

M Priority within department / program area

M Risk of Deferring Project

**Estimated Cost:** \$600,000 / 2027

**Escalation Costs:** 2030 \$655,636    2033 \$716,431    2036 \$782,864

Cost of Comparable Facility or Equipment

Rule of Thumb Indicator, Unit Cost

Cost Estimate from Architect, Engineer or Vendor

From Bids Received

Preliminary Estimate, (e.g. no other basis for estimate guesstimate)

**Alternative Financing:** Possible State School Facilities Grant currently 62.14% of eligible project costs.

## Form 1. Individual project proposal descriptions and justifications

**Prepared by:** Wayne Donaldson

**Date Prepared:** December 1, 2021

**Project title:** JWL Window replacement

**Program Area:** Facilities

### Line 10

**Project Description:** The windows at JWL no longer meet the energy standards, creating drafty classrooms and significant heat loss.

**Evaluation Category:** Improvement of Operating Efficiency

**Planning Context:** Allow one budget cycle for State Funding.

**Schedule:** Summer

**Coordination:** None

**Previous Town Meeting Action:** None

**Project Priority:** 35

M Priority within department / program area

M Risk of Deferring Project

**Estimated Cost:** \$1,200,000 / 2031

**Escalation Costs:** 2032 \$1,236,000 2034 \$1,311,272 2036 \$1,391,129

Cost of Comparable Facility or Equipment

Rule of Thumb Indicator, Unit Cost

Cost Estimate from Architect, Engineer or Vendor

From Bids Received

Preliminary Estimate, (e.g. no other basis for estimate guesstimate)

**Alternative Financing:** State School Facilities Grant currently 62.14% of eligible project costs.

**Form 1. Individual project proposal descriptions and justifications**

**Prepared by:** Wayne Donaldson

**Date Prepared:** December 1, 2021

**Project title:** JWL repave parking lot

**Program Area:** Facilities

**Line 11**

**Project Description:** The JWL parking lot has deteriorated showing many cracks and potholes. The district has completed some significant patching but plans need to be made for total replacement.

**Evaluation Category:** Deteriorated Facility

**Planning Context:** Needs to be done during a period with no building use.

**Schedule:** Summer

**Coordination:** None

**Previous Town Meeting Action:** None

**Project Priority:** 37

M Priority within department / program area

M Risk of Deferring Project

**Estimated Cost: \$500,000 / 2029**

**Escalation Costs:** 2032 \$546,364 2034 \$579,637 2036 \$614,937

Cost of Comparable Facility or Equipment

Rule of Thumb Indicator, Unit Cost

Cost Estimate from Architect, Engineer or Vendor

From Bids Received

Preliminary Estimate, (e.g. no other basis for estimate guesstimate)

**Alternative Financing:** None



Board of Education - Capital Improvement Plan FY2027

24-Sep-25

Capital Items

Page #	Line #	Rank	Project Title or Item Requested	Funds Source	Location	Evaluation Category	Alternate Financing	FY 2027	FY 2028	FY 2029	FY 2030	FY2031	FY2032	FY2033	FY2034	FY2035	FY2036	Total
29	1	1	LHS Study	Tax Levy	LHS	DF		\$ 75,000.00										\$ 75,000.00
30	2	25	LHS LL Bathrooms	Tax Levy	LHS	DF				\$ 85,000.00								\$ 85,000.00
31	3	26	LHS LL Locker rooms	Tax Levy	LHS	DF					\$ 125,000.00							\$ 125,000.00
32	4	2	LHS Boiler/Heating System Repairs	Tax Levy	LHS	DF/SR		\$ 22,500.00										\$ 22,500.00
33	5	30	Electrostatic Painting of Lockers	Tax Levy	LHS	DF									\$ 50,000.00			\$ 50,000.00
34	6	6	Science Laboratory Upgrades	Tax Levy	LHS	DF/EPS			\$ 138,000.00	\$ 142,000.00	\$ 145,000.00							\$ 425,000.00
35	7	38	Culinary room renovations	Tax Levy	LHS	IOE/C				\$ 75,000.00								\$ 75,000.00
36	8	28	Resurface Tennis courts	Tax Levy	LHS	IOE			\$ 50,000.00									\$ 50,000.00
37	9	29	Outdoor Athletics Lavs/Storage	Tax Levy	LHS	NEF/IOE										\$ 200,000.00		\$ 200,000.00
38	10	16	Replace turf field scoreboard	Tax Levy	LHS	NEF/IOE			\$ 70,000.00									\$ 70,000.00
39	11	19	Varsity lockerroom renovation	Tax Levy	LHS	DF				\$ 150,000.00								\$ 150,000.00
40	12	10	Athletic lockerroom renovation	Tax Levy	LHS	DF				\$ 150,000.00								\$ 150,000.00
41	13	27	Replacement field lights	Tax Levy	LHS	DF/IOE					\$ 125,000.00							\$ 125,000.00
42	14	5	Replace PA system	Tax Levy	LHS	DF/SR		\$ 10,000.00										\$ 10,000.00
43	15	31	LHS Bleachers	Tax Levy	LHS	DF/C			\$ 200,000.00									\$ 200,000.00
44	16	17	LHS Gym Dividing Wall	Tax Levy	LHS	DF/C			\$ 35,000.00									\$ 35,000.00
45	17	32	LHS Gym Padding	Tax Levy	LHS	DF/C			\$ 30,000.00									\$ 30,000.00
46	18	15	Replace sewer piping	Tax Levy	LHS	DF/RPH				\$ 70,000.00								\$ 70,000.00
47	19	11	LHS Softball Field Renovation	Tax Levy	LHS	DF/SR			\$ 45,000.00									\$ 45,000.00
48	20	7	JWL Classroom renovations	Tax Levy	JWL	DF/IOE/C		\$ 140,000.00	\$ 143,000.00	\$ 146,000.00								\$ 429,000.00
49	21	12	JWL Basketball Court Pavement	Tax Levy	JWL	DF			\$ 70,000.00									\$ 70,000.00
50	22	3	Replace PA system	Tax Levy	JWL	DF/SR		\$ 6,000.00										\$ 6,000.00
51	23	8	Replacement Truck	Tax Levy	C/O	IOE		\$ 80,000.00										\$ 80,000.00
52	24	9	Trailer	Tax Levy	District			\$ 5,000.00										\$ 5,000.00
53	25	13	GFS Playground Surfaces	Tax Levy	GFS	SR			\$ 50,000.00									\$ 50,000.00
54	26	4	Replace PA system	Tax Levy	GFS	DF/SR		\$ 6,000.00										\$ 6,000.00
55	27	14	Turf Playground	Tax Levy	GHS	DF		\$ 47,000.00										\$ 47,000.00
			<b>Evaluation Categories:</b>															
	RPH		Risk to Public Health					\$ 269,500.00	\$ 831,000.00	\$ 818,000.00	\$ 395,000.00	\$ -	\$ -	\$ -	\$ 50,000.00	\$ 200,000.00	\$ -	\$ 2,559,500.00
	DF		Deteriorated Facility															
	SR		Systematic Replacement															
	IOE		Improvement of Operating Efficiency															
	C		Coordination															
	EPS		Equitable Provision of Services															

State grant requirements currently allow towns to approve only the town share of project costs instead of the total project cost.

**Board of Education - Capital Improvement Plan FY2027**

**Capital Items Cost Escalation**

Page #	Line #	Project Title or Item Requested	Funds source	Location	Evaluation Category	Alternate Financing	FY 2027	FY 2028	FY 2029	FY2030	FY2031	FY2032	FY2033	FY2034	FY2035
29	1	LHS Study	Tax Levy	LHS	DF		\$75,000	\$77,250	\$79,568	\$81,955	\$84,413	\$86,946	\$89,554	\$92,241	\$95,008
30	2	LHS LL Bathrooms	Tax Levy	LHS	DF				\$85,000	\$87,550	\$90,177	\$92,882	\$95,668	\$98,538	\$101,494
31	3	LHS LL Locker rooms	Tax Levy	LHS	DF					\$125,000	\$128,750	\$132,613	\$136,591	\$140,689	\$144,909
32	4	LHS Boiler/Heating System Repairs	Tax Levy	LHS	DF/SR	Tax Levy	\$22,500	\$23,175	\$23,870	\$24,586	\$25,324	\$26,084	\$26,866	\$27,672	\$28,502
33	5	Electrostatic Painting of Lockers	Tax Levy	LHS	DF									\$50,000	\$51,500
34	6	Science Laboratory Upgrades	Tax Levy	LHS	DF/EPS	Tax Levy		\$138,000	\$142,000	\$145,000	\$149,350	\$153,831	\$158,445	\$163,199	\$168,095
35	7	Culinary room renovations	Tax Levy	LHS	IOE/C				\$75,000	\$77,250	\$79,568	\$81,955	\$84,413	\$86,946	\$89,554
36	8	Resurface Tennis courts	Tax Levy	LHS	IOE			\$50,000	\$51,500	\$53,045	\$54,636	\$56,275	\$57,964	\$59,703	\$61,494
37	9	Outdoor Athletics Lavs/Storage	Tax Levy	LHS	NEF/IOE										\$200,000
38	10	Replace turf field scoreboard	Tax Levy	LHS	NEF/IOE			\$70,000	\$72,100	\$74,263	\$76,491	\$78,786	\$81,149	\$83,584	\$86,091
39	11	Varsity lockerroom renovation	Tax Levy	LHS	DF				\$150,000	\$154,500	\$159,135	\$163,909	\$168,826	\$173,891	\$179,108
40	12	Athletic lockerroom renovation	Tax Levy	LHS	DF				\$150,000	\$154,500	\$159,135	\$163,909	\$168,826	\$173,891	\$179,108
41	13	Replacement field lights	Tax Levy	LHS	DF/IOE					\$125,000	\$128,750	\$132,613	\$136,591	\$140,689	\$144,909
42	14	Replace PA System	Tax Levy	LHS	DF/DR	None	\$10,000	\$10,300	\$10,609	\$10,927	\$11,255	\$11,593	\$11,941	\$12,299	\$12,668
--		LHS Gym	Tax Levy												
43	15	LHS Bleachers	Tax Levy	LHS	DF/C			\$200,000	\$206,000	\$212,180	\$218,545	\$225,102	\$231,855	\$238,810	\$245,975
44	16	LHS Gym Dividing Wall	Tax Levy	LHS	DF/C			\$35,000	\$36,050	\$37,132	\$38,245	\$39,393	\$40,575	\$41,792	\$43,046
45	17	LHS Gym Padding	Tax Levy	LHS	DF/C			\$30,000	\$30,900	\$31,827	\$32,782	\$33,765	\$34,778	\$35,822	\$36,896
46	18	Replace sewer piping	Tax Levy	LHS	DF/RPH	Tax Levy			\$70,000	\$72,100	\$74,263	\$76,491	\$78,786	\$81,149	\$83,584
47	19	LHS Softball Field Renovation	Tax Levy	LHS	DF/SR	Tax Levy		\$45,000	\$46,350	\$47,741	\$49,173	\$50,648	\$52,167	\$53,732	\$55,344
48	20	JWL Classroom renovations	Tax Levy	JWL	DF/IOE/C	Tax Levy	\$140,000	\$143,000	\$146,000	\$150,380	\$154,891	\$159,538	\$164,324	\$169,254	\$174,332
49	21	JWL Playground Pavement	Tax Levy	JWL	DF			\$70,000	\$72,100	\$74,263	\$76,491	\$78,786	\$81,149	\$83,584	\$86,091

## Capital Items Cost Escalation

Page #	Line #	Project Title or Item Requested	Funds source	Location	Evaluation Category	Alternate Financing	FY 2027	FY 2028	FY 2029	FY2030	FY2031	FY2032	FY2033	FY2034	FY2035
50	22	Replace PA System	Tax Levy	JWL	DF/SR	None	\$6,000	\$6,180	\$6,365	\$6,556	\$6,753	\$6,956	\$7,164	\$7,379	\$7,601
51	23	Replacement Truck	Tax Levy	C/O	IOE		\$80,000	\$82,400	\$84,872	\$87,418	\$90,041	\$92,742	\$95,524	\$98,390	\$101,342
52	24	Trailer	Tax Levy	District	IOE		\$5,000	\$5,150	\$5,305	\$5,464	\$5,628	\$5,796	\$5,970	\$6,149	\$6,334
53	25	GFS Playground Surfaces	Tax Levy	GFS	SR			\$50,000	\$51,500	\$53,045	\$54,636	\$56,275	\$57,964	\$59,703	\$61,494
54	26	Replace PA System	Tax Levy	GFS	DF/SR	None	\$6,000	\$6,180	\$6,365	\$6,556	\$6,753	\$6,956	\$7,164	\$7,379	\$7,601
55	27	Turf Playground	Tax Levy	GHS	DF		\$47,000	\$48,410	\$49,862	\$51,358	\$52,899	\$54,486	\$56,120	\$57,804	\$59,538

**Evaluation Categories:**

Risk to Public Health

Deteriorated Facility

Systematic Replacement

Improvement of Operating Efficiency

Coordination

Equitable Provision of Services

New or Expanded Facilities

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	<b>\$263,500</b>	<b>\$958,205</b>	<b>\$1,515,521</b>	<b>\$1,809,727</b>	<b>\$1,864,019</b>	<b>\$1,919,939</b>	<b>\$1,977,537</b>	<b>\$2,086,863</b>	<b>\$2,349,469</b>
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**Form 1. Individual project proposal descriptions and justifications**

**Prepared by:** Wayne Donaldson

**Date Prepared:** September 29, 2025

**Project title:** LHS Study

**Program Area:** Facilities

**Line 1**

**Project Description:** Contract for a comprehensive plan for the modernization needs of Ledyard High School. Repairs composed to renovate as new cost to include reimbursement by the state

**Evaluation Category:** Deteriorated Facility

**Planning Context:** Should be completed before the next budget cycle

**Schedule:** Summer 2026

**Coordination:** None

**Previous Town Meeting Action:** None

**Project Priority:** 1

H Priority within department/program area

H Risk of Deferring Project

**Estimated Cost: 2027 \$75,000**

**Escalation Costs: 2029 \$79,568 2031 \$84,413 2034 \$92,941**

Cost of Comparable Facility or Equipment

Rule of Thumb Indicator, Unit Cost

Cost Estimate from Architect, Engineer or Vendor

From Bids Received

Preliminary Estimate, (e.g. no other basis for estimate guesstimate)

**Alternative Financing:** None

**Form 1. Individual project proposal descriptions and justifications**

**Prepared by:** Wayne Donaldson

**Date Prepared:** December 1, 2021

**Project title:** LHS LL Restrooms

**Program Area:** Facilities

**Line 2**

**Project Description:** The lower level restrooms have not been updated since the school opened and are in extremely poor condition. Part of upgrades to LHS

**Evaluation Category:** Deteriorated Facility

**Planning Context:**

**Schedule:** Anytime

**Coordination:** None

**Previous Town Meeting Action:** None

**Project Priority:** 25

Priority within department / program area

Risk of Deferring Project

**Estimated Cost:** \$85,000/ 2029

**Escalation Costs:** 2031 \$90,177 2033 \$95,668 2035 \$101,494

Cost of Comparable Facility or Equipment

Rule of Thumb Indicator, Unit Cost

Cost Estimate from Architect, Engineer or Vendor

From Bids Received

Preliminary Estimate, (e.g. no other basis for estimate guesstimate)

**Alternative Financing:** None

**Form 1. Individual project proposal descriptions and justifications**

**Prepared by:** Wayne Donaldson

**Date Prepared:** December 1, 2021

**Project title:** LHS LL Locker Rooms

**Program Area:** Facilities

**Line 3**

**Project Description:** The lower level locker rooms at Ledyard High School are original to the school building. These rooms are in desperate need of remodeling. These locker rooms will also service the Emergency Operations Center if there is a need to man for an extended period of time.

**Evaluation Category:** Deteriorated Facility

**Planning Context:** Part of the upgrade to LHS

**Schedule:** Summer

**Coordination:** None

**Previous Town Meeting Action:** None

**Project Priority: 26**

M Priority within department / program area

M Risk of Deferring Project

**Estimated Cost: 2030 \$125,000**

**Escalation Costs:** 2031 \$128,750 2033 \$136,591 2035 \$144,909

X Cost of Comparable Facility or Equipment

   Rule of Thumb Indicator, Unit Cost

   Cost Estimate from Architect, Engineer or Vendor

   From Bids Received

   Preliminary Estimate, (e.g. no other basis for estimate guesstimate)

**Alternative Financing:** None

**Form 1. Individual project proposal descriptions and justifications**

**Prepared by:** Wayne Donaldson

**Date Prepared:** December 1, 2021

**Project title:** LHS Boiler Repairs

**Program Area:** Facilities

**Line 4**

**Project Description:** The boilers at LHS will require Re-Tubing in the near future. During the yearly inspections we are observing more and more pitting of the metal and a few of the tubes have failed and been sealed. This request is to allow for reasonable emergency repairs without seeking additional funds.

**Evaluation Category:** Deteriorated Facility

**Planning Context:** Provide funds for expected needed repairs to the boilers

**Schedule:** As needed

**Coordination:** None

**Previous Town Meeting Action:** yearly approval

**Project Priority:** 2

M Priority within department / program area

M Risk of Deferring Project

**Estimated Cost: 2026 \$22,500**

**Escalation Costs:** 2029 \$24,586 2032 \$26,866 2035 \$29,357

Cost of Comparable Facility or Equipment

Rule of Thumb Indicator, Unit Cost

Cost Estimate from Architect, Engineer or Vendor

From Bids Received

Preliminary Estimate, (e.g. no other basis for estimate guesstimate)

**Alternative Financing:** None

## Form 1. Individual project proposal descriptions and justifications

Prepared by: Wayne Donaldson

Date Prepared: December 1, 2021

Project title: LHS Electrostatic painting of lockers Program Area: Facilities

### Line 5

**Project Description:** As part of the ongoing renovations to LHS the existing lockers are original to the building and are in need of rehabilitation. This will provide funds to repaint the existing lockers

**Evaluation Category:** Deteriorated Facility

**Planning Context:** Part of the larger program to update the facilities at LHS

**Schedule:** Summer

**Coordination:** None

**Previous Town Meeting Action:** None

**Project Priority:** 30

Priority within department / program area

Risk of Deferring Project

**Estimated Cost: 2034 \$50,000**

**Escalation Costs: 2035 \$51,500**

Cost of Comparable Facility or Equipment

Rule of Thumb Indicator, Unit Cost

Cost Estimate from Architect, Engineer or Vendor

From Bids Received

Preliminary Estimate, (e.g. no other basis for estimate guesstimate)

**Alternative Financing:** None

## Form 1. Individual Project Proposal Descriptions and Justification

**Prepared by:** Wayne Donaldson

**Date Prepared:** December 1,2021

**Project Title:** LHS Science Labs

**Program Area:** School Facilities

### Line 6

**Project Description:** Continuation of project to address safety issues in LHS Science labs, renovate and modernize. As next generation science standards come into play, the need for these renovations will increase.

**Evaluation Category:** Deteriorated Facility

**Planning Context:** Second floor lab renovations completed previously between 2007-2010, 2023, and 2024. Plan is to renovate the remaining three laboratories.

**Schedule:** Summer work would be necessary to provide the least interference with student activity.

**Coordination:** Work is not contingent upon other CIP projects.

**Previous Town Meeting Action:** Previous renovations funded by Town through CNR.

### **Project Priority: 6**

M priority within department/program area

L Risk of deferring project

**Estimated Cost: 2028: \$138,000; 2029: \$142,000; 2030: \$145,000**

**Escalation Costs: 2031 \$149,350 2033 \$158,445 2035 \$168,095**

**Basis of Cost Estimate:** Check one of the following. If you want to provide more detail on the estimate, do so with a narrative after indicating the type of estimate.

Cost of comparable facility or equipment

Rule of thumb indicator, unit costs

From the cost estimate from engineer, architect, or vendor .

From bids received

Preliminary estimate, (e.g. no other basis for estimate, guesstimate)

**Alternative Financing:** None.

**Form 1. Individual project proposal descriptions and justifications**

**Prepared by:** Wayne Donaldson

**Date Prepared:** December 1, 2021

**Project title:** LHS Culinary room renovations

**Program Area:** Facilities

**Line 7**

**Project Description:** The culinary room at LHS is a hodgepodge of work areas with wiring running across floors to service refrigeration units. There is no clear view for the teacher to see every work area from one position. The ceiling lighting are original to the building. This is an ongoing part of the classroom renovations at Ledyard High School

**Evaluation Category:** Deteriorated Facility

**Planning Context:** Planning needs to occur well before implementation to allow for ordering of equipment.

**Schedule:** Summer

**Coordination:** None

**Previous Town Meeting Action:** None

**Project Priority:** 38

M Priority within department / program area

L Risk of Deferring Project

**Estimated Cost: 2029 \$75,000**

**Escalation Costs:** 2030 \$77,250 2032 \$81,955 2034 \$86,946

\_\_ Cost of Comparable Facility or Equipment

\_\_ Rule of Thumb Indicator, Unit Cost

\_\_ Cost Estimate from Architect, Engineer or Vendor

\_\_ From Bids Received

X Preliminary Estimate, (e.g. no other basis for estimate guesstimate)

**Alternative Financing:** None

## Form 1. Individual project proposal descriptions and justifications

**Prepared by:** Wayne Donaldson

**Date Prepared:** December 1, 2021

**Project title:** LHS resurface tennis courts

**Program Area:** Facilities

### Line 8

**Project Description:** The tennis courts at Ledyard High School need regular resurfacing. It is estimated that they will need resurfacing again in 2028. This may change depending on use and weather.

**Evaluation Category:** Systematic Replacement

**Planning Context:** Preliminary time frame for resurfacing.

**Schedule:** Summer

**Coordination:** None

**Previous Town Meeting Action:** None

### **Project Priority: 28**

H Priority within department / program area

M Risk of Deferring Project

**Estimated Cost: 2028 \$50,000**

**Escalation Costs:** 2030 \$53,045 2032 \$56,275 2034 \$59,703

Cost of Comparable Facility or Equipment

Rule of Thumb Indicator, Unit Cost

Cost Estimate from Architect, Engineer or Vendor

From Bids Received

Preliminary Estimate, (e.g. no other basis for estimate guesstimate)

**Alternative Financing:** None

## Form 1. Individual project proposal descriptions and justifications

**Prepared by:** Wayne Donaldson      **Date Prepared:** December 1, 2021

**Project title:** LHS outdoor athletic      **Program Area:** Facilities storage & restrooms

### Line 9

**Project Description:** Additions to the concession stand at the LHS field to create permanent restrooms and additional storage for athletic equipment.

**Evaluation Category:** New or Expanded Facilities

**Planning Context:** Long term upgrades to complete the athletic facilities complex.

**Schedule:** Summer

**Coordination:** None

**Previous Town Meeting Action:** None

**Project Priority:** 29

Priority within department / program area

Risk of Deferring Project

**Estimated Cost: 2035 \$200,000**

**Escalation Costs:** NA

Cost of Comparable Facility or Equipment

Rule of Thumb Indicator, Unit Cost

Cost Estimate from Architect, Engineer or Vendor

From Bids Received

Preliminary Estimate, (e.g. no other basis for estimate guesstimate)

**Alternative Financing:** None

**Form 1. Individual project proposal descriptions and justifications**

**Prepared by:** Wayne Donaldson

**Date Prepared:** December 1, 2021

**Project title:** LHS Score Board Replacement

**Program Area:** Facilities

**Line 10**

**Project Description:** The new turf field is a multi-use field covering football soccer and lacrosse. The existing scoreboard was designed for football only. This will allow the proper display for all three sports. If the vendor's offer is still valid they offered to move the existing board to Crandall field free of charge. The Recreation Department would welcome the upgrade.

**Evaluation Category:** Equitable Provision of Services

**Planning Context:** This was an add alternate for the turf field project

**Schedule:** Summer

**Coordination:** Possibly with Recreation Department for the move of the current scoreboard to to Crandall field

**Previous Town Meeting Action:** Not authorized as part of the turf field project

**Project Priority: 16**

M Priority within department / program area

L Risk of Deferring Project

**Estimated Cost: 2028 \$70,000**

**Escalation Costs:** 2029 \$72,100 2032 \$78,786 2035 \$86,091

   Cost of Comparable Facility or Equipment

   Rule of Thumb Indicator, Unit Cost

   Cost Estimate from Architect, Engineer or Vendor

X From Bids Received

   Preliminary Estimate, (e.g. no other basis for estimate guesstimate)

**Alternative Financing:** None

## Form 1. Individual Project Proposal Descriptions and Justification

**Prepared by:** Wayne Donaldson

**Date Prepared:** December 1, 2022

**Project Title:** LHS Varsity locker room renovation

**Program Area:** School Facilities

### Line 11

**Project Description:** The LHS locker rooms have not been renovated since installed. These funds will allow the installation of new wall covering, lockers and benches. We will also provide ADA compliant facilities.

**Evaluation Category:** Deteriorated Facility

**Planning Context:** This is part of the normal upgrade of facilities at LHS

**Schedule:** Summer work contract.

**Coordination:** None

**Previous Town Meeting Action:** No previous Town action.

**Project Priority:** 19

Priority within department/program area

Risk of deferring project

**Estimated Cost: 2029: \$150,000**

**Escalation Costs:** 2030 \$154,500 2032 \$163,909 2034 \$173,891

**Basis of Cost Estimate:** Check one of the following. If you want to provide more detail on the estimate, do so with a narrative after indicating the type of estimate.

Cost of comparable facility or equipment

Rule of thumb indicator, unit costs

From the cost estimate from engineer, architect, or vendor

From bids received

Preliminary estimate, (e.g. no other basis for estimate, guesstimate)

**Alternative Financing:** None

## Form 1. Individual Project Proposal Descriptions and Justification

Prepared by: Wayne Donaldson

Date Prepared: December 1, 2022

Project Title: LHS Athletic locker room renovation

Program Area: School Facilities

### Line 12

**Project Description:** The LHS locker rooms have not been renovated since installed. These funds will allow the installation of new wall covering, lockers and benches. We will also provide ADA compliant facilities.

**Evaluation Category:** Deteriorated Facility

**Planning Context:** This is part of the normal upgrade of facilities at LHS **Schedule:** Summer work contract.

**Coordination:** None

**Previous Town Meeting Action:** No previous Town action.

**Project Priority: 10**

H Priority within department/program area

L Risk of deferring project

**Estimated Cost: 2029: \$150,000**

**Escalation Costs:** 2030 \$154,500 2032 \$163,909 2034 \$173,891

**Basis of Cost Estimate:** Check one of the following. If you want to provide more detail on the estimate, do so with a narrative after indicating the type of estimate.

Cost of comparable facility or equipment

Rule of thumb indicator, unit costs

From the cost estimate from engineer, architect, or vendor

From bids received

Preliminary estimate, (e.g. no other basis for estimate, guesstimate)

**Alternative Financing:** None

## Form 1. Individual Project Proposal Descriptions and Justification

Prepared by: Wayne Donaldson

Date Prepared: December 1, 2022

Project Title: Replacement field lights

Program Area: School Facilities

### Line 13

**Project Description:** The current field lights at some point will need replacement bulbs and parts. At that point it would be an energy cost saving to upgrade the lights to LED. This will also provide savings in maintenance and the cost of lift rental to change the bulbs.

**Evaluation Category:** Systematic Replacement

**Planning Context:** Needs to be completed after enough of the existing lights fail.

**Schedule:** Winter or Summer

**Coordination:** None.

**Previous Town Meeting Action:** No previous Town action.

**Project Priority:** 27

H Priority within department/program area

L Risk of deferring project

**Estimated Cost: \$ 2030: \$125,000**

**Escalation Costs:** 2031 \$128,750 2033 \$136,591 2035 \$144,909

**Basis of Cost Estimate:** Check one of the following. If you want to provide more detail on the estimate, do so with a narrative after indicating the type of estimate.

   Cost of comparable facility or equipment

   Rule of thumb indicator, unit costs

   From the cost estimate from engineer, architect, or vendor

   From bids received

X Preliminary estimate, (e.g. no other basis for estimate, guesstimate)

**Alternative Financing:** Energy incentives.

**Form 1. Individual project proposal descriptions and justifications**

**Prepared by:** Wayne Donaldson

**Date Prepared:** September 29, 2025

**Project title:** LHS Replace PA System

**Program Area:** Facilities

**Line 14**

**Project Description:** PA system has reached the end of it's useful life. Continued repairs have been needed over the last few years

**Evaluation Category:** Deteriorated Facility / Risk to Public Health

**Planning Context:** It is critical the PA system is available in emergencies

**Schedule:** Anytime

**Coordination:** None

**Previous Town Meeting Action:** None

**Project Priority:** 5

**Estimated Cost: 2027:** \$10,000

**Escalation Costs:** 2028 \$10,300 2030 \$10,927 2034 \$12,299

Cost of Comparable Facility or Equipment

Rule of Thumb Indicator, Unit Cost

Cost Estimate from Architect, Engineer or Vendor

From Bids Received

Preliminary Estimate, (e.g. no other basis for estimate guesstimate)

**Alternative Financing:** None

## Form 1. Individual project proposal descriptions and justifications

Prepared by: Wayne Donaldson

Date Prepared: December 1, 2021

Project Title: LHS Gym Bleacher Replacement

Program Area: Facilities

### Line 15

**Project Description:** The current bleachers at Ledyard High School do not meet the current ADA standards. The bleachers are original to the building and date back to 1963-64. The current bleachers when fully deployed come out on to the basketball playing floor. Currently during basketball games the bleachers are not fully deployed and lack positive stops and locking mechanisms.

**Evaluation Category:** Deteriorated Facility

**Planning Context:** Continuation of concerted effort to improve the conditions of athletic facilities.

**Schedule:** This work could take place at any time, scheduled around athletic seasons.

**Coordination:** Work is not contingent upon other CIP projects.

**Previous Town Meeting Action:** No previous Town action.

### **Project Priority: 31**

Priority within department/program area

Risk of deferring project

**Estimated Cost: 2028: \$200,000**

**Escalation Costs:** 2029 \$206,000 2032 \$225,102 2034 \$238,810

**Basis of Cost Estimate:** Check one of the following. If you want to provide more detail on the estimate, do so with a narrative after indicating the type of estimate.

Cost of comparable facility or equipment

Rule of thumb indicator, unit costs

From the cost estimate from engineer, architect, or vendor

From bids received

Preliminary estimate, (e.g. no other basis for estimate, guesstimate)

**Alternative Financing:** None.

## Form 1. Individual project proposal descriptions and justifications

Prepared by: Wayne Donaldson

Date Prepared: December 1, 2021

Project title: LHS Gym dividing wall replacement Program Area: School Facilities

### Line 16

**Project Description:** The current dividing wall in the LHS gym is no longer in use due to problems opening and closing it. The solid wall also prevents teachers from viewing the entire gym space during class. The inability to divide the gym space limits the activities that can occur for physical education. Replacing the current divider with a drop down curtain/net will allow teachers full view of the activities in all areas of the gym.

**Evaluation Category:** Deteriorated Facility

**Planning Context:** Continuation of concerted effort to improve the conditions of athletic facilities.

**Schedule:** This work could take place at any time, scheduled around athletic seasons.

**Coordination:** Work is not contingent upon other CIP projects.

**Previous Town Meeting Action:** No previous Town action.

**Project Priority: 17**

M Priority within department/program area

L Risk of deferring project

**Estimated Cost: 2028 \$35,000**

**Escalation Costs:** 2029 \$36,050 2031 \$38,245 2034 \$41,792

**Basis of Cost Estimate:** Check one of the following. If you want to provide more detail on the estimate, do so with a narrative after indicating the type of estimate.

Cost of comparable facility or equipment

Rule of thumb indicator, unit costs

From the cost estimate from engineer, architect, or vendor

From bids received

Preliminary estimate, (e.g. no other basis for estimate, guesstimate)

**Alternative Financing:** None.

## Form 1. Individual project proposal descriptions and justifications

**Prepared by:** Wayne Donaldson

**Date Prepared:** December 1, 2021

**Project Title:** LHS Gym Padding

**Program Area:** Facilities

### Line 17

**Project Description:** The current wall pads in the LHS gym are in need of replacement. Individual panels have been replaced on doors during the installation of new doors and hardware. The wall padding in the gym has reached the end of its useful life and needs replacement.

**Evaluation Category:** Deteriorated Facility

**Planning Context:** Continuation of concerted effort to improve the conditions of athletic facilities.

**Schedule:** This work could take place at any time, scheduled around athletic seasons.

**Coordination:** Work is not contingent upon other CIP projects.

**Previous Town Meeting Action:** No previous Town action.

### **Project Priority: 32**

M Priority within department/program area

L Risk of deferring project

**Estimated Cost: 2028 \$30,000**

**Escalation Costs:** 2030 \$31,827 2032 \$33,765 2034 \$35,822

**Basis of Cost Estimate:** Check one of the following. If you want to provide more detail on the estimate, do so with a narrative after indicating the type of estimate.

Cost of comparable facility or equipment

Rule of thumb indicator, unit costs

From the cost estimate from engineer, architect, or vendor

From bids received

Preliminary estimate, (e.g. no other basis for estimate, guesstimate)

**Alternative Financing:** None.

## Form 1. Individual project proposal descriptions and justifications

**Prepared by:** Wayne Donaldson

**Date Prepared:** September 30, 2024

**Project Title:** LHS Sewer piping

**Program Area:** School Facilities

### Line 18

**Project Description:** The existing cast iron sewer piping at LHS is rotting out. We have had numerous leaks in the tunnels lower level and the Town Emergency Operations Center. This is proposed as a 4 year program to replace all of the sewer piping in LHS lower level and tunnels. Cost is for material only.

**Evaluation Category:** Deteriorated Facility/ Risk to Public Health

**Planning Context:** The cost is for materials only with the labor supplied by the facilities department. Cost figures are the amount of work that can safely be completed during the summer break.

**Schedule:** Work needs to be completed over the summer break.

**Coordination:** None

**Previous Town Meeting Action:** None

**Project Priority:** 15

**Estimated Costs:** 2029 \$70,000

**Escalation Costs:** 2030 \$72,100 2032 \$76,491

- Cost of comparable facility or equipment
- Rule of thumb indicator, unit costs
- Cost estimate from engineer, architect, or vendor
- From bids received
- Preliminary estimate, (e.g. no other basis for estimate, guesstimate)

**Alternative Financing:** None

## Form 1. Individual project proposal descriptions and justifications

**Prepared by:** Wayne Donaldson

**Date Prepared:** October 23, 2024

**Project title:** LHS Softball Field Renovation

**Program Area:** School Facilities

### Line 19

**Project Description:** The current playing surface is unlevel creating bumps and holes where the ball can jump off the ground. These unexpected movements of the ball are dangerous and can create injury. These funds will be used to regrade the field to eliminate the bumps and realign the bases. We will also look at irrigation for the field.

**Evaluation Category:** Systematic Replacement/Deteriorated Facility

**Planning Context:** Continuation of concerted effort to improve the conditions of school athletic fields

**Schedule:** This work could take place during summer break or in the fall...

**Coordination:** Work is not contingent upon other CIP projects.

**Previous Town Meeting Action:** No previous Town action.

### **Project Priority: 11**

Priority within department/program area

Risk of deferring project

**Estimated Cost:** \$ 2028 \$45,000

**Escalation Costs:** \$2030 \$47,741 2033 \$52,167 2035 \$55,344

Basis of Cost Estimate: Check one of the following. If you want to provide more detail on the estimate, do so with a narrative after indicating the type of estimate.

Cost of comparable facility or equipment

Rule of thumb indicator, unit costs

From the cost estimate from engineer, architect, or vendor

From bids received

Preliminary estimate, (e.g. no other basis for estimate, guesstimate)

**Alternative Financing:** None.

## Form 1. Individual project proposal descriptions and justifications

Prepared by: Wayne Donaldson

Date Prepared: December 1, 2022

Project title: JWL Classroom renovations

Program Area: Facilities

### Line 20

**Project Description:** The classroom fixtures at JWL are original to the building. We have two brand new schools along with one relatively new school and current renovations of the classrooms at LHS ongoing will bring JWL to the standards that more closely match the needs of today's learning environment.

**Evaluation Category:** Deteriorated Facilities/Equitable Provision of Services

**Planning Context:** Upgrades to facilities are occurring throughout the district. This is the next step in that process.

**Schedule:** summer

**Coordination:** None

**Previous Town Meeting Action:** None

**Project Priority:** 7

M Priority within department / program area

M Risk of Deferring Project

**Estimated Cost:** 2027 \$140,000, 2028 \$143,000, 2029 \$146,000

**Escalation Costs:** 2031 \$154,891 2034 \$169,254

Cost of Comparable Facility or Equipment

Rule of Thumb Indicator, Unit Cost

Cost Estimate from Architect, Engineer or Vendor

From Bids Received

Preliminary Estimate, (e.g. no other basis for estimate guesstimate)

**Alternative Financing:** None

## Form 1. Individual Project Proposal Descriptions and Justification

Prepared by: Wayne Donaldson

Date Prepared: December 1, 2021

Project Title: JWL Asphalt Resurface

Program Area: School Facilities

### Line 21

**Project Description:** The basketball court pavement at Juliet Long School has many cracks, heaves, and divots; many are becoming tripping/safety hazards. In addition to this, the drainage from the paved areas needs to be addressed, as currently pitch leads toward swing set areas; heavy rains lead to the washing away of playground surface mulching. The age of the pavement is uncertain, but the pavement is likely to be original. Approximate area: 2,800 square yards. Further study is needed to determine scope of work - if removal of existing asphalt will be necessary, or if these issues can be addressed without full scope of removal.

**Evaluation Category:** Deteriorated Facility

**Planning Context:** Chow-Lawler (1996) and SMMA (2011 studies) both spoke to the issue of playground surface needs.

**Schedule:** Summer work would provide the best conditions for the process, and the least interference with student activities, although it would interfere with Town P&R camp activity. Also, if coordinated with Town summer pavement projects, a substantial discount on material may be obtained.

**Coordination:** This work is not dependent on any other capital work.

**Previous Town Meeting Action:** No previous Town action.

**Project Priority: 12**

M Priority within department/program area

L Risk of deferring project

**Estimated Cost: 2028 \$70,000**

**Escalation Costs:** 2029 \$72,100 2031 \$76,491 2034 \$83,584

**Basis of Cost Estimate:** Check one of the following. If you want to provide more detail on the estimate, do so with a narrative after indicating the type of estimate.

Cost of comparable facility or equipment

Rule of thumb indicator, unit costs

X From the cost estimate from engineer, architect, or vendor

From bids received

Preliminary estimate, (e.g. no other basis for estimate, guesstimate)

**Alternative Financing:** None.

**Form 1. Individual project proposal descriptions and justifications**

**Prepared by:** Wayne Donaldson

**Date Prepared:** September 29, 2025

**Project title:** JWL Replace PA System

**Program Area:** Facilities

**Line 22**

**Project Description:** PA system has reached the end of it's useful life. Continued repairs have been needed over the last few years

**Evaluation Category:** Deteriorated Facility / Risk to Public Health

**Planning Context:** It is critical the PA system is available in emergencies

**Schedule:** Anytime

**Coordination:** None

**Previous Town Meeting Action:** None

**Project Priority:** 3

**Estimated Cost: 2027:** \$6,000

**Escalation Costs:** 2028 \$6,180 2030 \$6,556 2034 \$7,379

Cost of Comparable Facility or Equipment

Rule of Thumb Indicator, Unit Cost

Cost Estimate from Architect, Engineer or Vendor

From Bids Received

Preliminary Estimate, (e.g. no other basis for estimate guesstimate)

**Alternative Financing:** None

## Form 1. Individual project proposal descriptions and justifications

Prepared by: Wayne Donaldson

Date Prepared: December 1, 2021

Project title: Replacement Truck

Program Area: Facilities

### Line 23

**Project Description:** Vehicles need routine replacement. While mileage is relatively low for the age of our vehicles, the plowing and use during periods of heavy salt use in the winter take a toll on the undercarriage and frames. We have instituted a program of coating the frames and undercarriage parts each fall to limit the damage from the salts and deicing materials used on the roads. The current truck up for replacement is a 2010 and will be 17 years old when received if approved.

**Evaluation Category:** Systematic Replacement/Deteriorated Facility

**Planning Context:** Creating a schedule of replacement for vehicles to limit maintenance expenses and breakdowns.

**Schedule:** anytime

**Coordination:** None

**Previous Town Meeting Action:** None

**Project Priority:** 8

H Priority within department / program area

H Risk of Deferring Project

**Estimated Cost: 2027 \$80,000**

**Escalation Costs:** 2028 \$82,400 2031 \$90,041 2034 \$98,390

Cost of Comparable Facility or Equipment

Rule of Thumb Indicator, Unit Cost

Cost Estimate from Architect, Engineer or Vendor

From Bids Received

Preliminary Estimate, (e.g. no other basis for estimate guesstimate)

**Alternative Financing:** None

**Form 1. Individual project proposal descriptions and justifications**

**Prepared by:** Wayne Donaldson

**Date Prepared:** September 29, 20

**Project title:** District Trailer

**Program Area:** Facilities

**Line 24**

**Project Description:** Purchase trailer to allow transport of lifts between schools

**Evaluation Category:** Improvement of Operating Efficiency

**Planning Context:** Provide safe transportation of lifts between schools

**Schedule:** Anytime

**Coordination:** None

**Previous Town Meeting Action:** None

**Project Priority:** 9

**Estimated Cost: 2027 \$5,000**

**Escalation Costs: 2028 \$5,150 2030 \$5,464 2034 \$6,149**

- Cost of Comparable Facility or Equipment
- Rule of Thumb Indicator, Unit Cost
- Cost Estimate from Architect, Engineer or Vendor
- From Bids Received
- Preliminary Estimate, (e.g. no other basis for estimate guesstimate)

**Alternative Financing:** None

Form 1. Individual project proposal descriptions and justifications

**Prepared by:** Wayne Donaldson      **Date Prepared:** December 1, 2021

**Project Title:** GFS Playground Surfaces    **Program Area:** School Facilities

**Line 25**

**Project Description:** Gales Ferry School Playground has poured rubber surfaces, original to building construction (2001). Currently, the surface is in Fair condition; however, given their age, and the ten-year timespan of this Capital Request, it is prudent to expect replacement toward the end of the timespan.

**Evaluation Category:** Systematic Replacement

**Planning Context:** Further study necessary.

**Schedule:** Schedule will follow deterioration of surface conditions.

**Coordination:** Work is not contingent upon other CIP projects, however PMBC will obtain cost/benefit and lifecycle information on various playground substrates, which will aid in selection for this project.

**Previous Town Meeting Action:** No previous Town action.

**Project Priority: 13**

M Priority within department/program area

L Risk of deferring project

**Estimated Cost:    2028: \$50,000**

**Escalation Costs:** 2029 \$51,500    2032 \$56,275    2035 \$61,494

**Basis of Cost Estimate:** Check one of the following. If you want to provide more detail on the estimate, do so with a narrative after indicating the type of estimate.

Cost of comparable facility or equipment

Rule of thumb indicator, unit costs

From the cost estimate from engineer, architect, or vendor

From bids received

Preliminary estimate, (e.g. no other basis for estimate, guesstimate)

**Alternative Financing:** None.

**Form 1. Individual project proposal descriptions and justifications**

**Prepared by:** Wayne Donaldson

**Date Prepared:** September 29,2025

**Project title:** GFS Replace PA System

**Program Area:** Facilities

**Line 26**

**Project Description:** PA system has reached the end of it's useful life. Continued repairs have been needed over the last few years

**Evaluation Category:** Deteriorated Facility, Risk to Public Health

**Planning Context:** It is critical the PA system is available in emergencies

**Schedule:** Anytime

**Coordination** None

**Previous Town Meeting Action:** None

**Project Priority:** 4

**Estimated Cost: 2027: \$6,000**

**Escalation Costs: 2028 \$6,180 2030 \$6,556 2034 \$7,379**

Cost of Comparable Facility or Equipment

Rule of Thumb Indicator, Unit Cost

Cost Estimate from Architect, Engineer or Vendor

From Bids Received

Preliminary Estimate, (e.g. no other basis for estimate guesstimate)

**Alternative Financing:** None

**Form 1. Individual project proposal descriptions and justifications**

**Prepared by:** Wayne Donaldson  
**Project title:** GHS Turf Playground

**Date Prepared:** December 1, 2025  
**Program Area:** Facilities

**Line 27**

**Project Description:** Install turf-like material in the grass playground area, which is all mud.

**Evaluation Category:** Deteriorated Facility

**Planning Context:** None

**Schedule:** Summer 2026

**Coordination:** None

**Previous Town Meeting Action:** None

**Project Priority:** 14

M Priority within department/program area

M Risk of Deferring Project

**Estimated Cost: 2027 \$47,000**

**Escalation Costs: 2028 \$48,410 2030 \$51,358 2033 \$56,120**

\_\_ Cost of Comparable Facility or Equipment

\_\_ Rule of Thumb Indicator, Unit Cost

X Cost Estimate from Architect, Engineer or Vendor

\_\_ From Bids Received

\_\_ Preliminary Estimate, (e.g. no other basis for estimate, guesstimate)

**Alternative Financing: None**

**Board of Education - Capital Improvement Plan FY2027**

**Operating Items**

Page #	Line #	Project Title or Item Requested	Location	Evaluation Category	Alternate Financing	FY 2027	FY 2028	FY 2029	FY 2029	Total
58	1	Parking Lot Curbing Repairs	LHS	DF		\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ 16,000.00
59	3	Athletic Fields Repairs	LHS	SR		\$ 7,500.00	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00	\$ 30,000.00
60	4	Masonry Repairs	LHS	DF		\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 20,000.00
61	5	HVAC Maintenance	District Wide	IOE		\$ 140,000.00	\$ 140,000.00	\$ 140,000.00	\$ 140,000.00	\$ 560,000.00

\$ 156,500.00	\$ 156,500.00	\$ 156,500.00	\$ 156,500.00	\$ 626,000.00
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**Evaluation Categories:**

- RPH Risk to Public Health
- DF Deteriorated Facility
- SR Systematic Replacement
- IOE Improvement of Operating Efficiency
- C Coordination
- EPS Equitable Provision of Services
- NEF New or Expanded Facilities

**State grant requirements currently allow towns to approve only the town share of project costs instead of the total project cost.**

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**Form 1. Individual Project Proposal Descriptions and Justification**

**Prepared by:** Wayne Donaldson  
**Project Title:** LHS Curb Repair

**Date Prepared:** December 1, 2021  
**Program Area:** School Facilities

**Line 1**

**Project Description:** Approximately 25 radius sections and 30 straight sections of concrete curbing have been damaged beyond repair, and many more seem to be deteriorating similarly. It is possible that there was a bad mix of concrete that has accelerated this damage. This budget figure is an estimate to address these major issues to start with, but further investigation is needed to implement a plan to preserve or replace the rest of the curbing, if possible.

**Evaluation Category:** Deteriorated Facility

**Planning Context:** Curbing was installed as part of the 2001/2002 Critical Needs work at Ledyard High School.

**Schedule:** Summer or vacation work would be necessary to keep traffic and parking from construction areas.

**Coordination:** Work is not contingent upon other CIP projects.

**Previous Town Meeting Action:** No previous Town action.

**Project Priority:**

M Priority within department/program area  
L Risk of deferring project

**Estimated Cost: 2027: \$4,000; 2028: \$4,000; 2029: \$4000; 2030: \$4000**

**Escalation Costs:** Not applicable

**Basis of Cost Estimate:** Check one of the following. If you want to provide more detail on the estimate, do so with a narrative after indicating the type of estimate.

- Cost of comparable facility or equipment
- Rule of thumb indicator, unit costs
- From the cost estimate from engineer, architect, or vendor
- From bids received
- Preliminary estimate, (e.g. no other basis for estimate,guesstimate)

**Alternative Financing:** None.

**Form 1. Individual Project Proposal Descriptions and Justification**

**Prepared by:** Wayne Donaldson  
**Project Title:** Athletic Field Repairs

**Date Prepared:** December 1, 2021  
**Program Area:** School Facilities

**Line 2**

**Project Description:** This project is a continuation to improvements made on athletic fields at Ledyard High School. The introduction of a watering/fertilization program has been successful and will be continued. New backstops were installed on the varsity fields and the JV baseball field in 2020. Dugouts for the Varsity fields were updated in 2021.

**Evaluation Category:** Deteriorated Facility

**Planning Context:** Continuation of concerted effort to improve the conditions of athletic fields.

**Schedule:** This work could take place at any time, scheduled around athletic season

**Coordination:** Work is not contingent upon other CIP projects.

**Previous Town Meeting Action:** Funding provided for previous work.

**Project Priority:**

M Priority within department/program area

L Risk of deferring project

**Estimated Cost: 2027: \$7,500; 2028: \$7,500; 2029: \$7,500; 2030: \$7500**

**Escalation Costs:** Not applicable

**Basis of Cost Estimate:** Check one of the following. If you want to provide more detail on the estimate, do so with a narrative after indicating the type of estimate.

Cost of comparable facility or equipment

Rule of thumb indicator, unit costs

From the cost estimate from engineer, architect, or vendor

From bids received

Preliminary estimate, (e.g. no other basis for estimate guesstimate)

**Alternative Financing:** None

**Form 1. Individual Project Proposal Descriptions and Justification**

**Prepared by:** Wayne Donaldson

**Date Prepared:** December 1, 2021

**Project Title:** LHS Masonry Repair

**Program Area:** School Facilities

**Line 3**

**Project Description:** Several areas of the LHS brick façade are in need of repair. A false column near the media center is pulling away from the building and has no wire ties to the building; the main chimney would benefit from installation of a cap; several areas in need of repointing. Further, more in-depth investigation is needed to establish the full scope of need, but this budget figure is an estimate to address these major issues to start with.

**Evaluation Category:** Deteriorated Facility

**Planning Context:** The chimney was repaired approximately 7 years ago, but capping was not in the budget/scope of work.

**Schedule:** Summer or vacation work would be necessary at the media center location of work; however, several other areas could be addressed at any time.

**Coordination:** Work is not contingent upon other CIP projects.

**Previous Town Meeting Action:** No previous Town action.

**Project Priority:**

Priority within department/program area

Risk of deferring project

**Estimated Cost: 2027: \$5,000**

**Escalation Costs:** Not applicable

**Basis of Cost Estimate:** Check one of the following. If you want to provide more detail on the estimate, do so with a narrative after indicating the type of estimate.

Cost of comparable facility or equipment

Rule of thumb indicator, unit costs

From the cost estimate from engineer, architect, or vendor

From bids received

Preliminary estimate, (e.g. no other basis for estimate, guesstimate)

**Alternative Financing:** None.

**Form 1. Individual Project Proposal Descriptions and Justification**

**Prepared by:** Wayne Donaldson

**Date Prepared:** December 1, 2022

**Project Title:** District Wide HVAC Maintenance

**Program Area:** School Facilities

**Line 4**

**Project Description:** Provide funds for the proper maintenance of the HVAC systems

**Evaluation Category:** Deteriorated Facility

**Planning Context:** The new equipment at LMS and GHS along with the existing heating and cooling systems need regular scheduled maintenance to ensure the proper operation over the life of the units. This work will be completed with a combination of inhouse and contractors.

**Schedule:** As required by the manufacturer.

**Coordination:** As needed, major inspections and verification before the start of school each year.

**Previous Town Meeting Action:** No previous action by Town.

**Project Priority:**

Priority within department/program area

Risk of deferring project

**Estimated Cost: 2027: \$140,000; 2028: \$130,000**

**Escalation Costs:** Not applicable

**Basis of Cost Estimate:** Check one of the following. If you want to provide more detail on the estimate, do so with a narrative after indicating the type of estimate.

Cost of comparable facility or equipment

Rule of thumb indicator, unit costs

From the cost estimate from engineer, architect, or vendor

From bids received

Preliminary estimate, (e.g. no other basis for estimate, guesstimate)

**Alternative Financing:** None.

**Board of Education - Capital Improvement Plan FY2027**

24-Sep-25

**Ag Science Capital Non-Recurring Items**

Page #	Line #	Rank	Project Title or Item Requested	Location	Evaluation Category	Alternate Financing	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Total
64	1	2	Replace Carpet	LHS/AG Sci	DF		\$ 16,000.00					\$ 16,000.00
65	2	5	Remove sheetrock wall and install folding wall	LHS/AG Sci	SR					\$ 35,000.00		\$ 35,000.00
66	3	3	Renovate Ag Science wood and metal shop	LHS/AG Sci	SR				\$ 200,000.00			\$ 200,000.00
67	4	1	Wood Metal Shop LED Lighting	LHS/AG Sci	IOE		\$ 10,000.00					
68	5	4	Renovate Ag Science Restrooms	LHS/AG Sci	SR		\$ 20,000.00					\$ 20,000.00
							<b>\$ 46,000.00</b>	<b>\$ -</b>	<b>\$ 200,000.00</b>	<b>\$ 35,000.00</b>	<b>\$ -</b>	<b>\$ 271,000.00</b>
			<b>Evaluation Categories:</b>									
	RPH		Risk to Public Health									
	DF		Deteriorated Facility									
	SR		Systematic Replacement									
	IOE		Improvement of Operating Efficiency									
	C		Coordination									
	EPS		Equitable Provision of Services									
	NEF		New or Expanded Facilities									

**Board of Education - Capital Improvement Plan FY2027**

**Ag Science Capital Non-Recurring Items Escalation Cost**

Page #	Line #	Project Title or Item Requested	Location	Evaluation Category	Alternate Financing	FY 2027	FY 2028	FY 2029	FY 2030
64	1	Replace Carpet	LHS/AG Sci	DF		\$16,000	\$16,480	\$16,974	\$17,484
65	2	Remove sheetrock wall and install folding wall	LHS/AG Sci	SR					\$35,000
66	3	Renovate Ag Science wood and metal shop	LHS/AG Sci	SR				\$200,000	\$206,000
67	4	Wood Metal Shop LED Lighting	LHS/AG Sci	IOE		\$10,000	\$10,300	\$10,609	\$10,927
68	5	Renovate Ag Science Restrooms	LHS/AG Sci	SR		\$20,000	\$20,600	\$21,218	\$21,855

<b>\$46,000</b>	<b>\$47,380</b>	<b>\$248,801</b>	<b>\$291,265</b>
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**Evaluation Categories:**

- Risk to Public Health
- Deteriorated Facility
- Systematic Replacement
- Improvement of Operating Efficiency
- Coordination
- Equitable Provision of Services
- New or Expanded Facilities

**Form 1. Individual Project Proposal Descriptions and Justification**

Prepared by: Wayne Donaldson

Date Prepared: December 1, 2022

Project Title: Replace Ag-Science office flooring & conference room Program Area: Facilities

**Line 1**

**Project Description:** The office carpet is 20 years old and in need of replacement.

**Evaluation Category:** Deteriorated Facility

**Planning Context:** Scheduled replacement

**Schedule:** Summer.

**Coordination:** None

**Previous Town Meeting Action:** No previous action by Town.

**Project Priority: 2**

M Priority within department/program area

L Risk of deferring project

**Estimated Cost: 2027: \$16,000**

**Escalation Costs: 2028 \$16,480 2030 \$17,484**

**Basis of Cost Estimate:** Check one of the following. If you want to provide more detail on the estimate, do so with a narrative after indicating the type of estimate.

   Cost of comparable facility or equipment

   Rule of thumb indicator, unit costs

X From the cost estimate from engineer, architect, or vendor

   From bids received

   Preliminary estimate, (e.g. no other basis for estimate, guesstimate)

**Alternative Financing:** Aste Grant

## Form 1. Individual project proposal descriptions and justifications

Prepared by: Wayne Donaldson

Date Prepared: December 1, 2022

Project title: Ag Science media center

Program Area: Facilities

### Line 2

**Project Description:** The current ag science media center and computer lab no longer function as designed due to program changes. Removing the wall between the two areas and installing a folding wall will allow for a better use of the space for larger gatherings of / for multiple smaller space use.

**Evaluation Category:** New or Expanded Facilities

**Planning Context:** The removal of the wall will allow a better use of the existing space.

**Schedule:** Anytime

**Coordination:** None

**Previous Town Meeting Action:** None

**Project Priority: 5**

M Priority within department / program area

L Risk of Deferring Project

**Estimated Cost: 2030 \$35,000**

**Escalation Costs:**

Cost of Comparable Facility or Equipment

Rule of Thumb Indicator, Unit Cost

Cost Estimate from Architect, Engineer or Vendor

From Bids Received

X Preliminary Estimate, (e.g. no other basis for estimate guesstimate)

**Alternative Financing:** Aste Grant

**Form 1. Individual Project Proposal Descriptions and Justification**

Prepared by: Wayne Donaldson

Date Prepared: December 1, 2022

Project Title: Renovate Ag Sci wood & metal shop Program Area: School Facilities

**Line 3**

**Project Description:** Renovations will be made to the wood and metal shop to align with the current curriculum. Some of the renovations will include painting, installing new electrical outlets as needed, and implementing a new exhaust system for the welding area.

**Evaluation Category:** Improvement of Operating Efficiency

**Planning Context:** The current layout of the shop area no longer meets the current curriculum needs.

**Schedule:** Summer.

**Coordination:** None

**Previous Town Meeting Action:** No previous action by Town.

**Project Priority: 3**

M Priority within department/program area

L Risk of deferring project

**Estimated Cost: 2029 \$200,000**

**Escalation Costs: 2030 \$206,000**

**Basis of Cost Estimate:** Check one of the following. If you want to provide more detail on the estimate, do so with a narrative after indicating the type of estimate.

   Cost of comparable facility or equipment

   Rule of thumb indicator, unit costs

X From the cost estimate from engineer, architect, or vendor

   From bids received

   Preliminary estimate, (e.g. no other basis for estimate, guesstimate)

**Alternative Financing:** Aste Grant

**Form 1. Individual project proposal descriptions and justifications**

**Prepared by:** Wayne Donaldson

**Date Prepared:** September 30, 2024

**Project Title:** LHS Ag Sci wood/metal shop lights

**Program Area:** School Facilities

**Line 4**

**Project Description:** The wood and metal shop in LHS Ag Science should be upgraded to LED.

**Evaluation Category:** Improvement of Operating Efficiency

**Planning Context:** The existing lighting in the Ag Science wood and metal shop should be replaced with LED lighting. This will improve the student working area lighting and lower the lighting electric costs.

**Schedule:** Work needs to be completed during the summer break.

**Coordination:** None

**Previous Town Meeting Action:** None

**Project Priority:** 1

**Estimated Costs:** 2027 \$10,000

**Escalation Costs:** 2028 \$10,300 2029 \$10,609 2030 \$10,927

- Cost of comparable facility or equipment
- Rule of thumb indicator, unit costs
- Cost estimate from engineer, architect, or vendor
- From bids received
- Preliminary estimate, (e.g. no other basis for estimate, guesstimate)

**Alternative Financing:** Aste Grant

**Form 1. Individual Project Proposal Descriptions and Justification**

Prepared by: Wayne Donaldson

Date Prepared: December 1, 2022

Project Title: Upgrade Ag Sci restrooms

Program Area: School Facilities

**Line 5**

**Project Description:** Ongoing upgrades to facilities

**Evaluation Category:** Systematic Replacement

**Planning Context:** The current restrooms will be 25 years old in 2025 and no longer meet the current water use codes...

**Schedule:** Summer.

**Coordination:** None

**Previous Town Meeting Action:** No previous action by Town.

**Project Priority: 4**

M Priority within department/program area

L Risk of deferring project

**Estimated Cost: 2027: \$20,000**

**Basis of Cost Estimate:** Check one of the following. If you want to provide more detail on the estimate, do so with a narrative after indicating the type of estimate.

**Escalation Costs:** 2028 \$20,600 2029 \$21,218 2030 \$21,855

Cost of comparable facility or equipment

Rule of thumb indicator, unit costs

From the cost estimate from engineer, architect, or vendor

From bids received

Preliminary estimate, (e.g. no other basis for estimate, guesstimate)

**Alternative Financing:** Aste Grant

### **SECTION XIII: CONTINGENCY STATEMENT**

The Ledyard Town Charter Revision, dated December 3, 2018, requires the Board of Education to include as part of the annual budget submittal, “plans for dealing with additional reductions in State funding that might occur after the Board of Education budget is prepared that could include reduction in services.”

Upon direction from the Ledyard Town Council that included a target reduction amount, the Ledyard Board of Education will evaluate the Board of Education adopted budget to identify potential specific reductions. It should be understood that any reductions to the budget will impact programs or district services to students.

It is important to consider that the Ledyard Board of Education budget is approximately 72% salary and wages. The remaining portions are made of relatively small allocations of mostly required expenses including student transportation. Any reduction to the 2026-2027 approved Board of Education budget would necessitate a reduction in staff, which will potentially result in reduction in the number of class offerings, programming and student opportunities.

Collective bargaining rules and current contracts would require the newest hired staff, potentially the lowest compensated to be eliminated first, based on their particular assignment and the least impact to students.

For example:

- A \$121,000 reduction could necessitate the reduction of two teaching staff
- A \$178,000 reduction could necessitate the reduction of two teaching staff and three paraprofessional staff
- A \$219,000 reduction could necessitate the reduction of three teaching staff and two paraprofessional staff
- A \$257,000 reduction could necessitate the reduction of three teaching staff and four paraprofessional staff

The Board of Education will conduct Special Meetings, as required, to review the options identified by the Central Office and Staff and develop and approve a proposed budget revision to address the Town Council required reduction(s).

# Ledyard Public Schools: Capital Improvement Plan FY 2027

**A Strategic Investment in Infrastructure, Safety, and Fiscal Responsibility**

Ledyard Board of Education  
Superintendent Jay Hartling  
Director of Facilities Wayne Donaldson  
January 2026

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*Focusing on the preservation of six municipal buildings and the prioritization of Ledyard High School modernization.*



## Why Facilities Matter

Schools are the town's largest long-term capital assets. Protecting them is a matter of safety, reliability, and law.



### Statutory Obligation

Compliance with CGS § 10-220(a) mandates the Board of Education to provide "safe and properly maintained" learning environments. This is a legal requirement, not a choice.



### Operational Reliability

A breakdown in HVAC, plumbing, or power stops the school day. We focus on preventing catastrophic system failures tailurer that disrupt learning and force emergency closures.



### Asset Preservation

Shifting from reactive emergency repairs (expensive) to proactive lifecycle management (predictable). This strategy extends the useful life of the Town's infrastructure.

# Financial Stewardship & Funding Sources

Matching the right funding mechanism to the project scope.

## Bondable Projects

Large-scale infrastructure (Boilers, Windows, Roofs). Eligible for State Reimbursement.

## Capital Non-Recurring (CNR)

Medium-scale projects exceeding annual operating capacity (Gym upgrades, Vehicles).

## Operating Budget

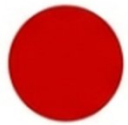
Routine maintenance preventing decay. HVAC service contracts (\$140k/yr), Curbing repairs (\$4k/yr).

## Ag Science (ASTI) Fund

Restricted State funds for the Ag Science program.  
No impact to Town tax levy.

# Current State of District Facilities

Condition assessment based on age of infrastructure and date of last major renovation.



## Ledyard High School (LHS)

Status: Critical. Built 1962/1966. Major mechanical systems (Boilers, Windows, Roof) are at end-of-life. 90% of current capital needs are concentrated here.

---



## Gales Ferry / Juliet Long School

Status: Aging. Built 2001 / 1961. Finishes reaching 26+ years. Specific system replacements needed (PA systems, Playground surfaces, Windows).

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## Ledyard Middle School / Gallup Hill School

Status: Good. Renovated 2019. Limited capital needs; currently in maintenance mode.

---



## Board of Education / District

Status: Operational. Routine maintenance only.

# The Primary Challenge: Ledyard High School

Infrastructure from the 1960s is reaching total system failure.

## Main Roof

Reaches end of life in 2032. Media Center roof currently leaking.

## Original Windows

Inefficient single-pane. Drafty, difficult to operate. Prerequisite for HVAC upgrade.

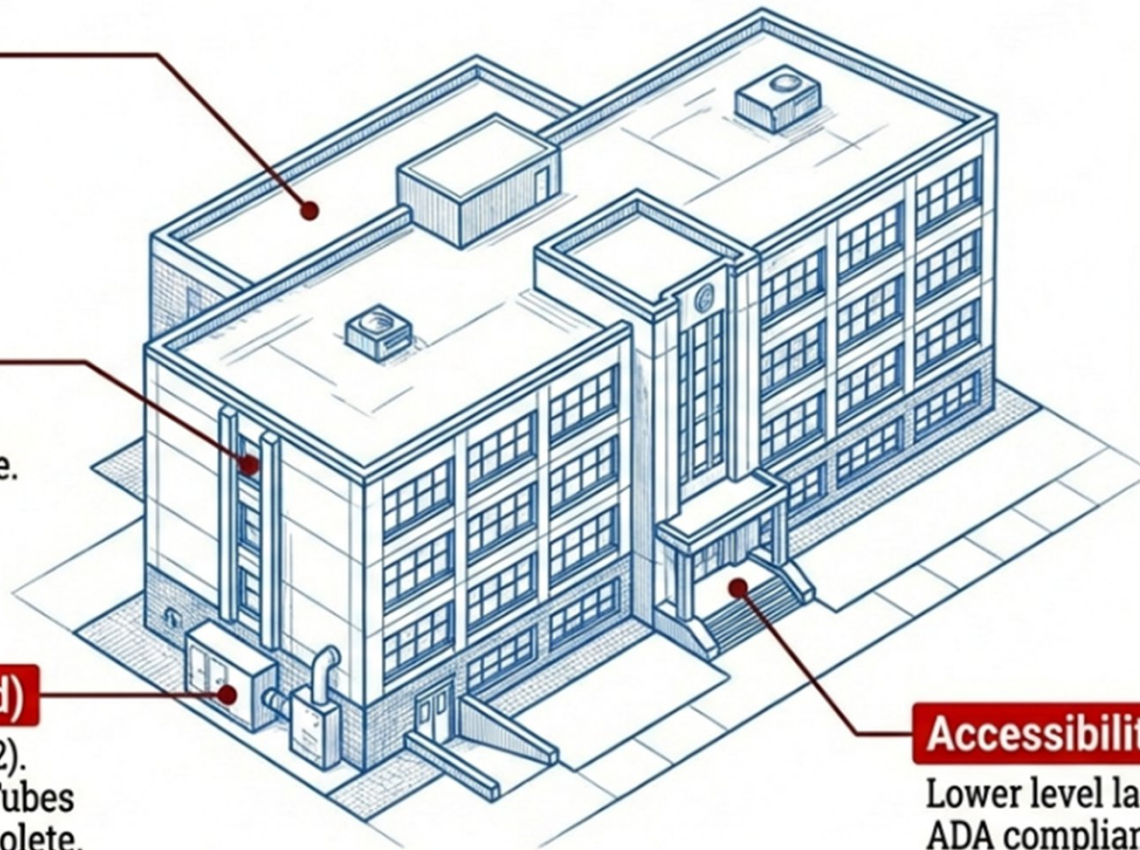
## Boilers (63 Years Old)

Original to building (1962). Metal pitting observed. Tubes failing. Service parts obsolete.

## Accessibility

Lower level lacks elevator access. ADA compliance risk.

90% of major capital needs are concentrated at LHS due to infrastructure age and deferred modernization.



# The Facilities Conditions Assessment (FCA): A Physical Exam for Our School

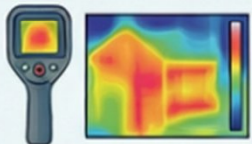
## THE FOUNDATION OF THE FCA



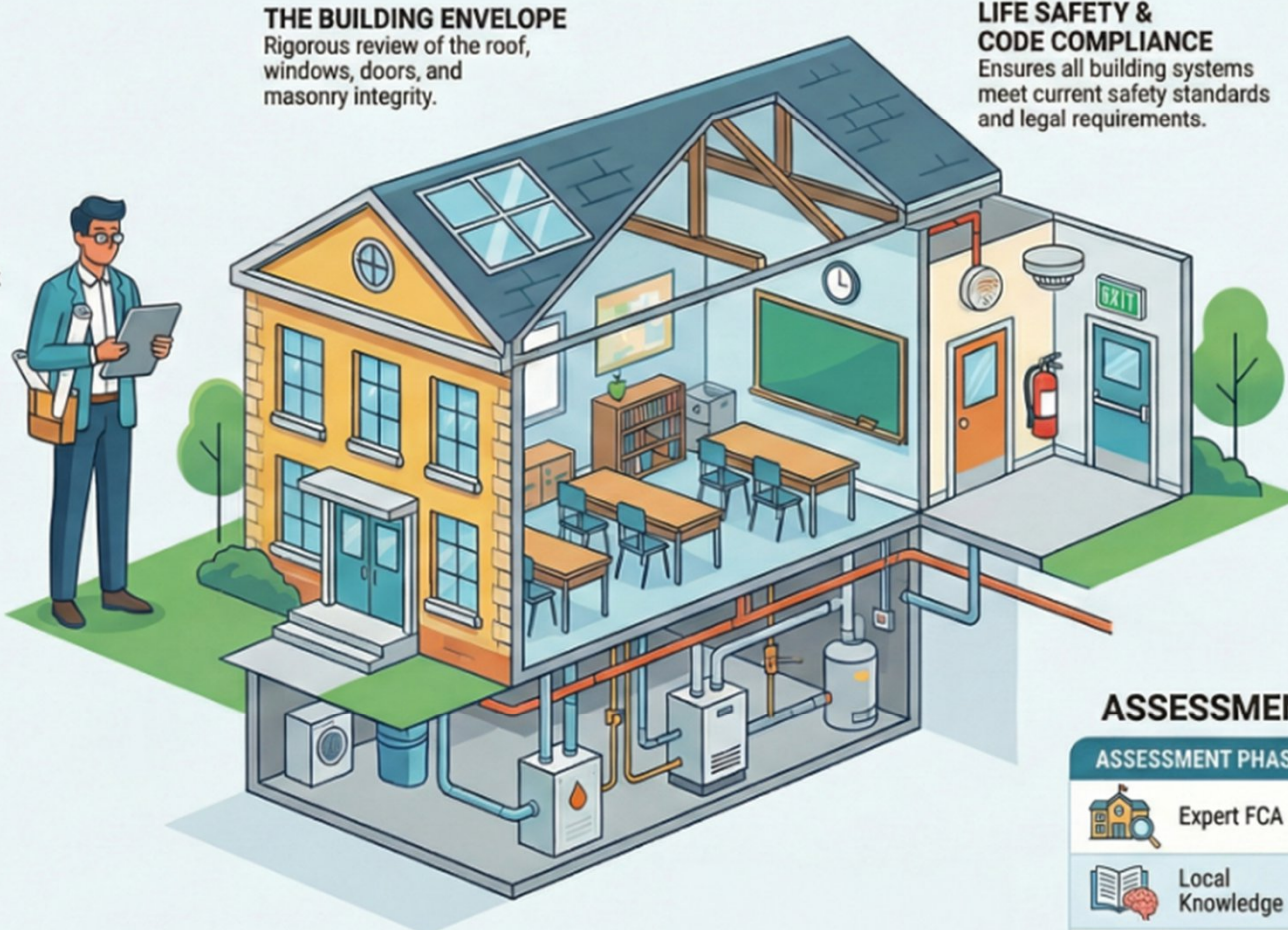
**An Expert Observational Audit**  
Licensed architects perform a non-invasive "deep dive" into the existing physical plant.



**Purely Physical Evaluation**  
Focuses on identifying structural deficiencies rather than programmatic or educational layouts.



**Thermal Scanning for Efficiency**  
Includes infrared scanning of the building envelope to detect air, heat, and cooling leakage.



## THE BUILDING ENVELOPE

Rigorous review of the roof, windows, doors, and masonry integrity.

## LIFE SAFETY & CODE COMPLIANCE

Ensures all building systems meet current safety standards and legal requirements.

## OUTCOMES & PRIORITIZATION



**Severity-Based Ranking**  
Deficiencies are prioritized based on the urgency of physical repair.



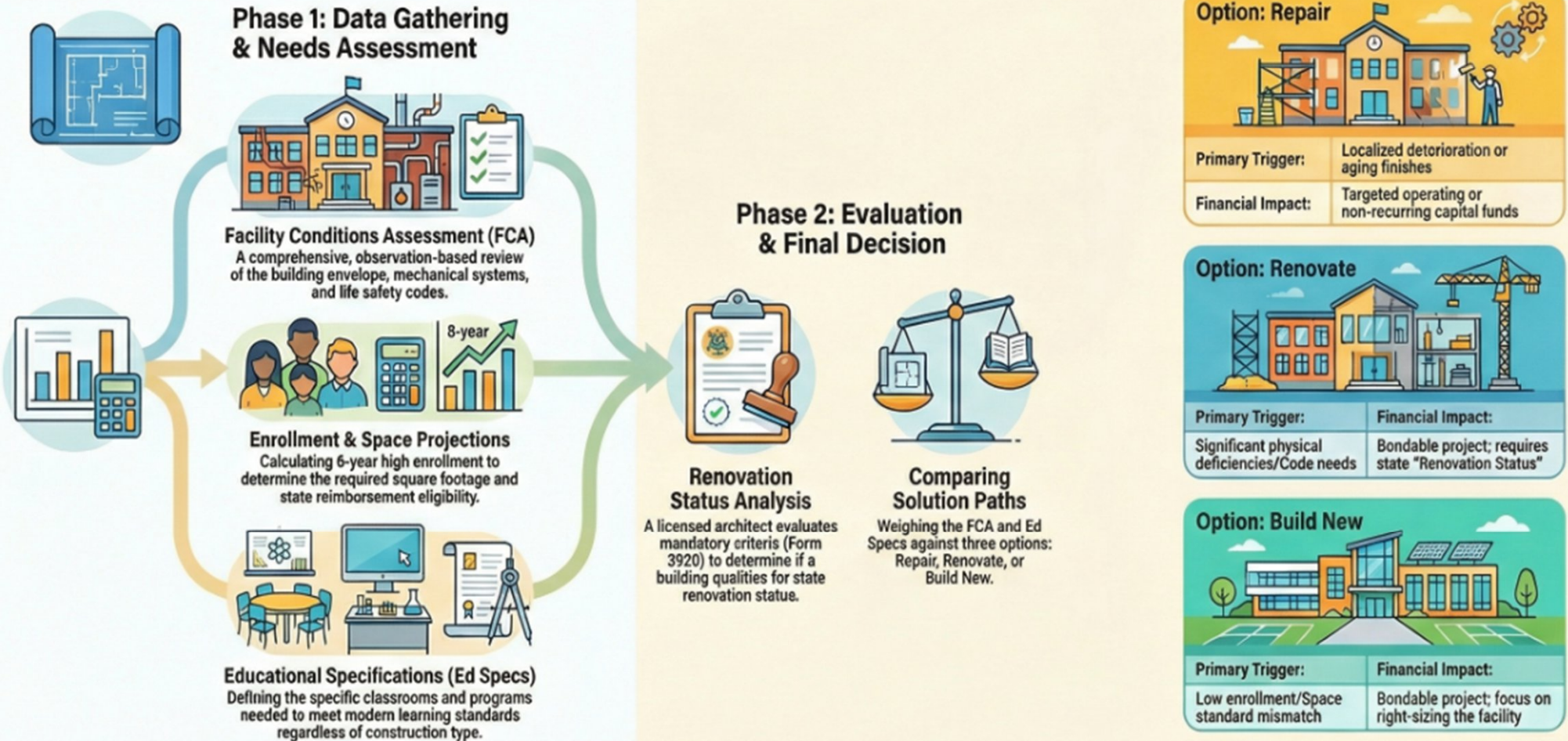
**Applied Cost Estimates**  
Each identified issue is assigned a cost to provide a clear financial roadmap.

## ASSESSMENT & APPLICATION ROLES

ASSESSMENT PHASE	PRIMARY FOCUS	EVALUATED BY
Expert FCA	Physical Condition & Code	Professional Consultants
Local Knowledge	Educational Needs & Programs	District Administrators
Financial Plan	Cost Application & Scheduling	Town & Board of Education

# The Road to Renewal: Ledyard Public Schools Facility Decision Process

Structured assessment framework to move from initial building observations to final infrastructure decisions, ensuring facility improvements align with physical plant requirements and modern educational standards.





## Ledyard Public Schools: Long-Term Bondable Projects & Infrastructure Plan

Outlining non-high school capital projects requiring bond funding and the shift towards strategic future planning



### LMS Cafeteria Expansion



Expanding the Middle School cafeteria to accommodate entire grade levels and alleviate overcrowding.

Total Estimated Cost:

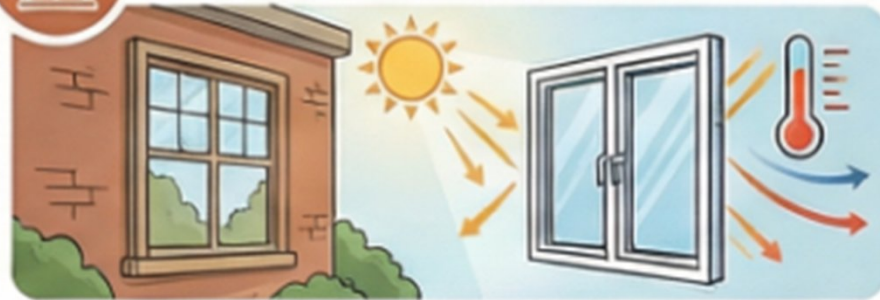
**\$600,000**

Net Cost to Ledyard (Est.):

**\$227,160**



### JWL Window Replacement



Replacing aged windows at Juliet W. Long to meet energy standards and reduce heat loss.

Total Estimated Cost:

**\$1,200,000**

Net Cost to Ledyard (Est.):

**\$454,320**



### JWL Parking Lot Repave

**\$500,000**

**\$500,000**

No Grant



## FY2027 Critical Capital Priorities



### Emergency Communication Overhaul

Critical PA system replacements at LHS (\$10k), JWL (\$6k), and GFS (\$6k) for emergency safety.



### LHS Modernization Foundation

\$75,000 allocated for a comprehensive modernization study to plan the high school's future.



### Classroom Renewal (\$140,000)

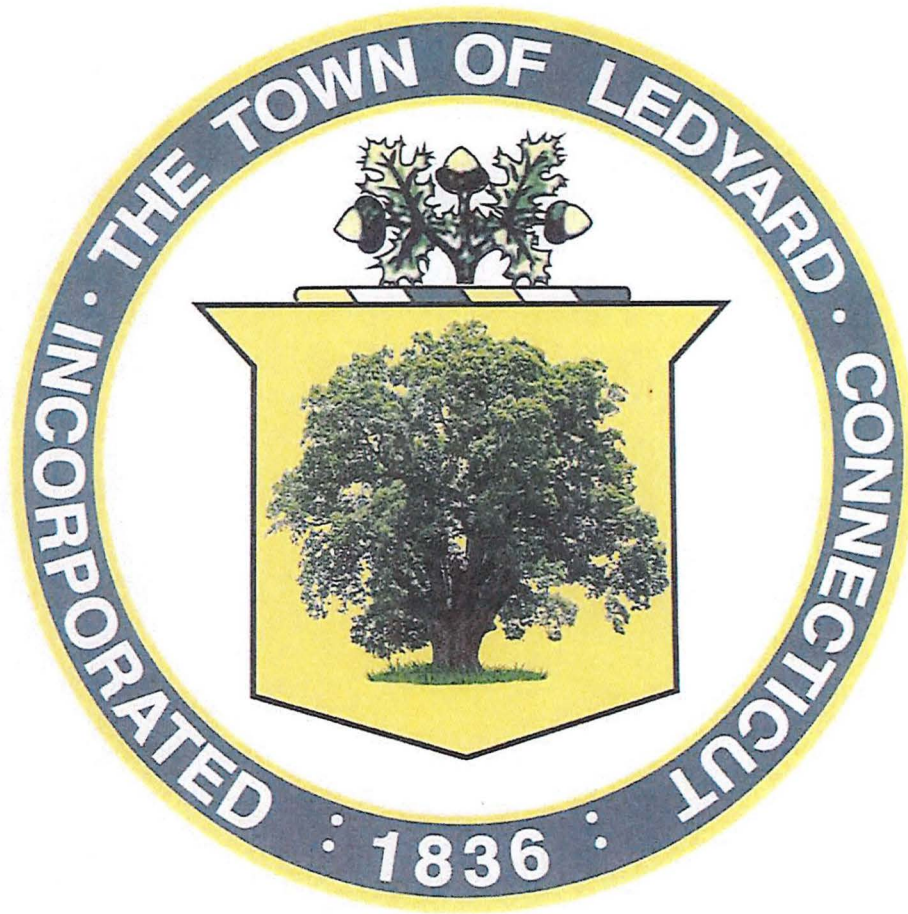
Continuing renovations at Jullet W. Long School to meet modern learning environment standards.

### High-Priority Non-Recurring FY27 Requests

	Replacement Maintenance Truck	<b>\$80,000</b> District-Wide
	GHS Turf Playground Installation	<b>\$47,000</b> Gallup Hill School
	Ag-Science Restroom Upgrades	<b>\$20,000</b> Ledyard High School

# TOWN OF LEDYARD BUDGET

## FISCAL YEAR 2026-2027



MARCH 3, 2026

<b>1</b>	Mayor's Letter
<b>2</b>	Budget Summary
<b>3</b>	Town Government Organizational Chart
<b>4</b>	Expenditure Summary
<b>5</b>	Expenditure Detail
<b>6</b>	Revenues
<b>7</b>	Capital Improvement Plan
<b>8</b>	Contingency Plan



# TOWN OF LEDYARD CONNECTICUT OFFICE OF THE MAYOR

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

March 2, 2026

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

Chairman St. Vil,

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

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

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

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

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

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

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

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

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

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

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

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

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

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

General Government continues tight management of expenses and seeks reductions where possible, adding regional collaborations as well. Currently, this service is in place for the Tax Assessor (shared with Preston) as well as one Public Works FTE (shared with Preston). We also purchased a new street sweeper with our neighbors in Preston to save money and share the expense of a less used machine. We continue to seek additional regional opportunities, while also recognizing few new opportunities exist for continued General Government consolidation and savings, short of a return to some level of County Government. The Connecticut taxation model is outdated, unsustainable and regressive and proves overly burdensome to taxpayers. Per US News & World Report "Best States Rankings 2025", Connecticut ranks as the 10<sup>th</sup> most expensive state to live, after Arizona and Oregon. In New England, only Massachusetts was cited to be more expensive<sup>2</sup>.

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

The Road Surface Rating (RSR) as provided by BETA Engineering<sup>4</sup> currently sits at 85.96 (on a 100-point scale)<sup>6</sup>. This represents Ledyard's highest road rating ever. I do expect this figure to fall a bit this year as the result of a harsh winter. The BETA Plan seeks an annual investment of approximately \$1,000,000 in road restoration to maintain our rating. Substantial decreased funding to road resurfacing costs far more when roadbeds fail as opposed to continued preventative maintenance as we do now. This budget funds road restoration again at \$900,000 – funding at the same level as the current fiscal year. Determining Ledyard's comfort level in a road rating range is important, with the underlying premise that 90 -100 is neither feasible, nor financially practical. In consulting with Public Works Director Masalin, the recommendation is to continue the current trajectory, with an annual rating of 83-85, which we believe represents the ideal combination of rating and affordability for the Town of Ledyard. According to BETA Engineering, Ledyard boasts one of the best road ratings in New England.

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

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

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

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

Sincerely,

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

Fred B. Allyn III, Mayor

Endnotes:

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

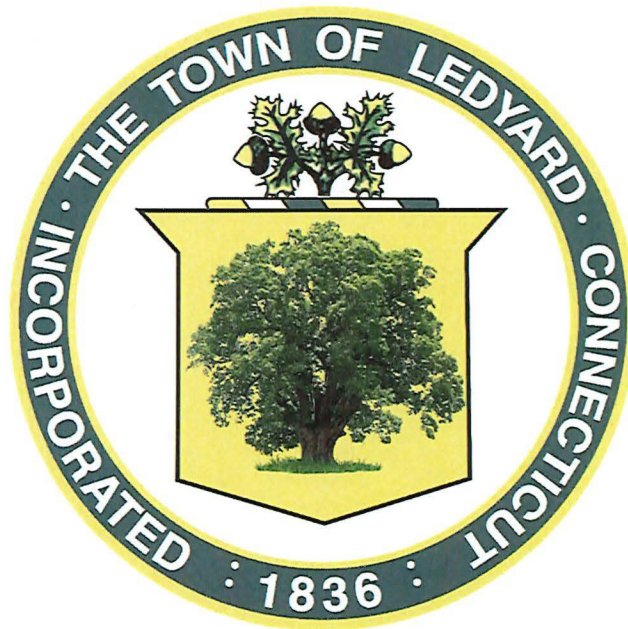
# Town of Ledyard

## Proposed Budget Overview

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**TOWN OF LEDYARD AND BOARD OF EDUCATION**

**FISCAL YEAR 2026-2027**



## Budget Process

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

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

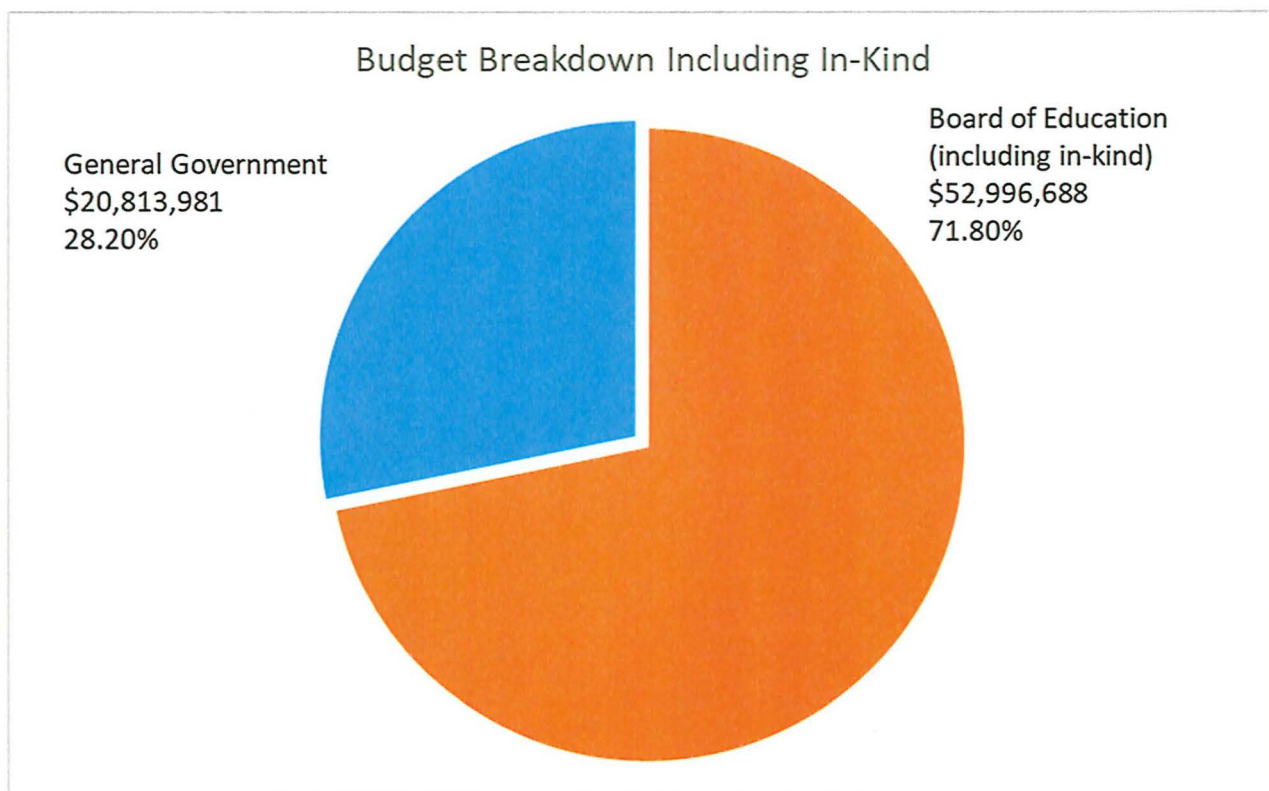
The budget contains the best revenue and expenditure data that is available at the time of budget development. Since 1971, Ledyard voters have the opportunity to vote on their budget.

## Budget Pressures

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The Budget compiles revenues from tax levy, State funding and grants as well as expenditures by Department, including borrowed monies for Capital projects and finally the Capital Improvement Plan, which identifies needs based on studies, estimates and consultant input. The greater the governmental "footprint", the greater the need for present and future capital outlays (more buildings, more equipment equals greater short-term and long-term costs).

## Budget Breakdown after accounting for BoE expenses in the General Government Budget:



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

Description	Gross Expense	BOE Share %	Total BOE Amount
Director of Finance	\$ 136,990	20.00%	\$ 27,398
Assistant Finance Director	75,755	20.00%	15,151
Treasurer	20,138	20.00%	4,028
School Nurses Salary	342,080	100.00%	342,080
School Nurses Aides	84,895	100.00%	84,895
School Nurse - Admin Wages	50,801	100.00%	50,801
School Nurse - Other Wages	23,100	100.00%	23,100
School Nurses Operating	300	100.00%	300
School Nurses - Training	1,200	100.00%	1,200
Defined Contribution Employer Contr School Nurses	18,680	100.00%	18,680
Employer Contr to Health Ins--School Nurses	99,704	100.00%	99,704
In-lieu of healthcare payment for school nurses	9,000	100.00%	9,000
Police Officer -- DARE Program	10,000	100.00%	10,000
Employer Contr Health Ins--BOE	6,696,500	100.00%	6,696,500
Retiree Health - BOE	525,000	100.00%	525,000
Workers' Compensation, BOE	313,200	100.00%	313,200
Social Security for in-kind salaries	557,453	7.65%	42,645
Property Insurance, BOE	90,150	100.00%	90,150
School Leaders Liability Insurance	16,200	100.00%	16,200
General Liability	174,000	50.00%	87,000
Public Officials Liability	44,000	50.00%	22,000
Cyber Coverage	35,100	50.00%	17,550
Defined Contribution Employer Contr BOE Employees	55,000	100.00%	55,000
Financial Software	70,000	50.00%	35,000
Debt P&I on School Buildings	2,171,271	100.00%	2,171,271
Capital	306,500	100.00%	306,500
<b>Total In-Kind Education Expenses included in the General Government Budget</b>		<b>\$</b>	<b>11,064,353</b>

# Budget Highlights

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

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

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

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

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

	Revised	Proposed	Increase (Decrease)	
	Budget FY 26	Budget FY 27	Dollars	Percentage
General Government	\$ 14,745,171	\$ 15,876,497	\$ 1,131,326	7.67%
Public Safety	4,948,901	5,141,010	192,109	3.88%
Public Works	3,371,286	3,516,761	145,475	4.32%
Health & Welfare	512,490	550,188	37,698	7.36%
Library	641,958	652,651	10,693	1.67%
Parks & Recreation	668,985	689,999	21,014	3.14%
Education	40,462,242	41,932,335	1,470,093	3.63%
Debt Service	3,847,450	3,664,241	(183,209)	(4.76%)
Capital	1,177,779	1,786,987	609,208	51.73%
	<u>\$ 70,376,262</u>	<u>\$ 73,810,669</u>	<u>\$ 3,434,407</u>	<u>4.88%</u>

## Funding of the Budget

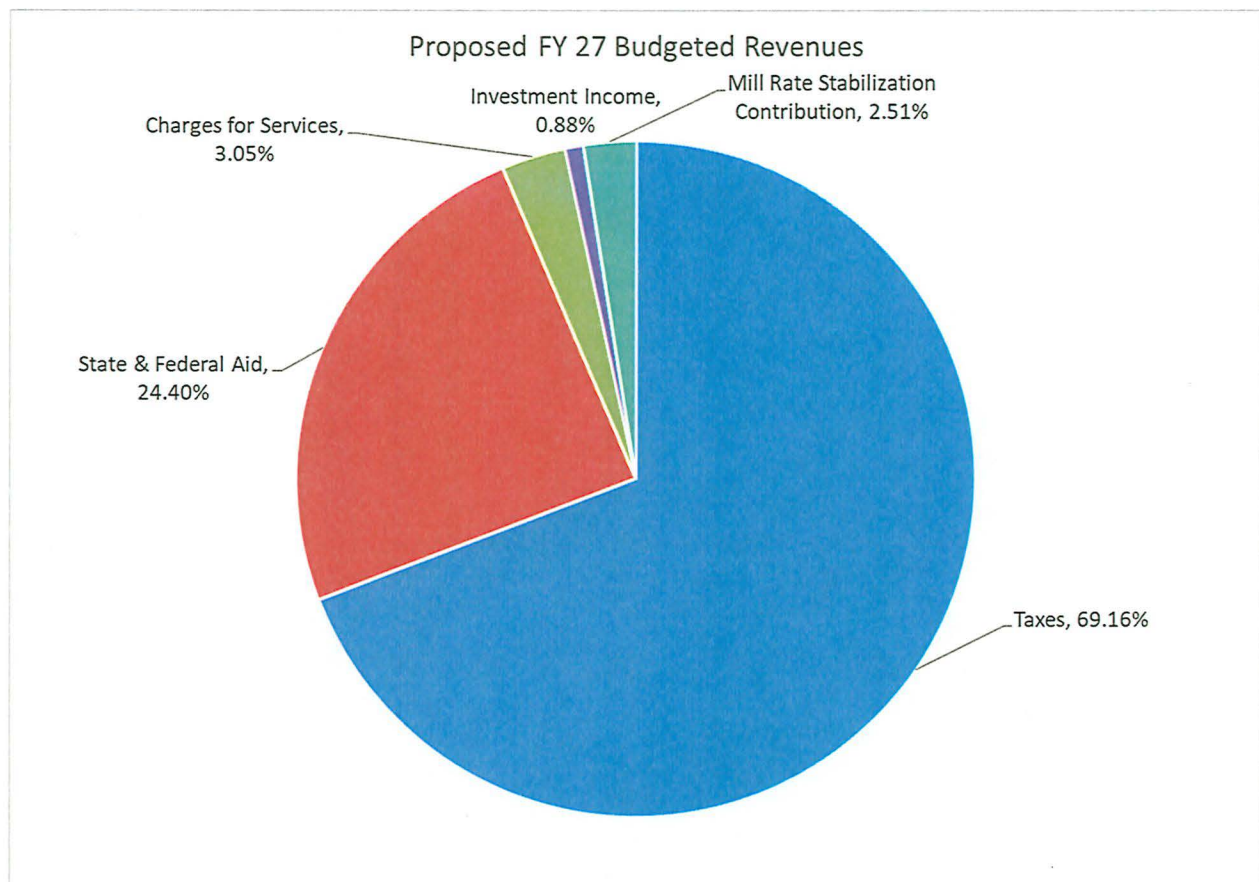
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The State of CT model is a regressive, tax heavy funding model. Property and Motor Vehicle Tax is the largest source of revenue to support municipal functions.

Our second largest revenue source is Federal and State Aid (primarily for education).

FY27 is the second year of the State biennial budget. The State budget is in negotiations now but early indications point to another year of level funding, which translates as a reduction in funding, due to inflationary pressures and increased costs for fuels, insurance, wages and electricity.

Investment income from Reserve Accounts continues generating positive income due to the current interest rate environment. This of course is subject to change. Interest funds are used to help mitigate cost increases.



## Fund Balance

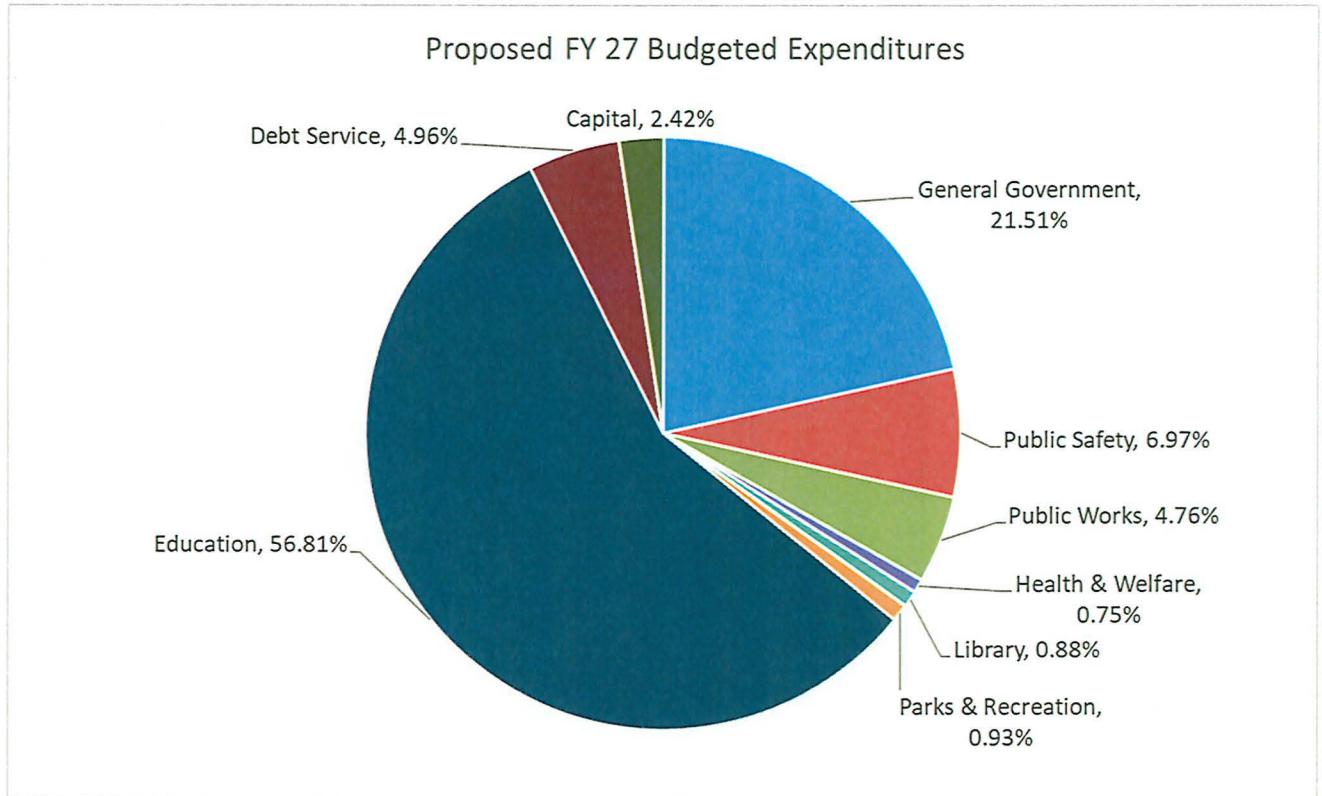
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Over time, Ledyard has maintained a lean Fund Balance (aka "Rainy Day Fund"). Fund Balance currently sits at 7.43% of our total annual projected operating expenses. We do not utilize Fund Balance in this budget and have a May 23, 2018, policy that calls for an increase in Fund Balance to 10% by FY37. Fund Balance is a key determinant in long-term borrowing (Capital projects like schools, roofs, police dept.)

# Expenditure Summary- General Government

Proposed General Government spending (excluding Healthcare costs and capital) is projected to increase by \$475,181 to \$20,813,981- a 2.35% increase. "In-Kind" expenses, which are expenses under the Gen. Gov budget but for school purposes is \$11,064,353. In-Kind includes BoE Healthcare, school nurses/aides, workers comp and insurance and Principal and Interest on school projects.

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

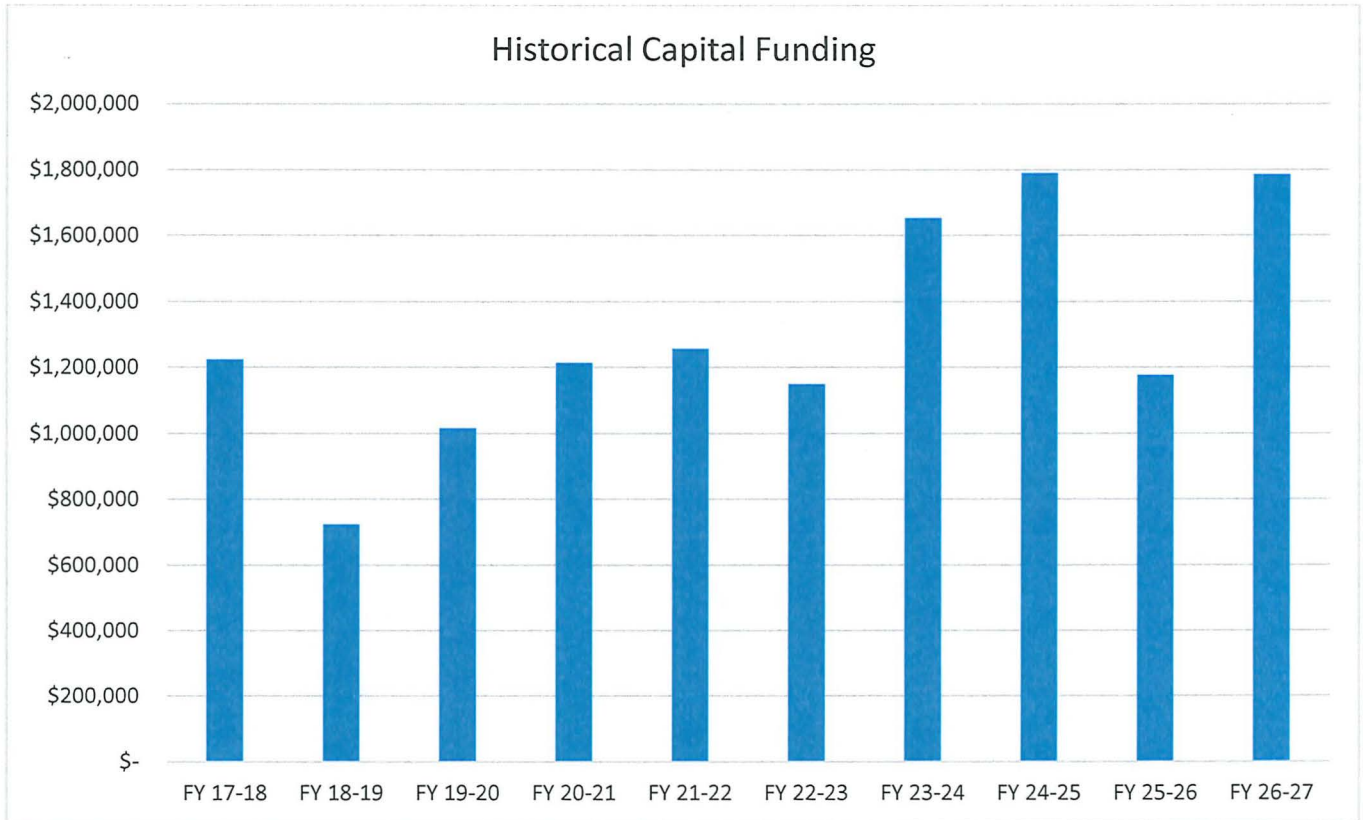


## Top Departments by Expense (excluding fringe)

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

# Capital Improvement Plan

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



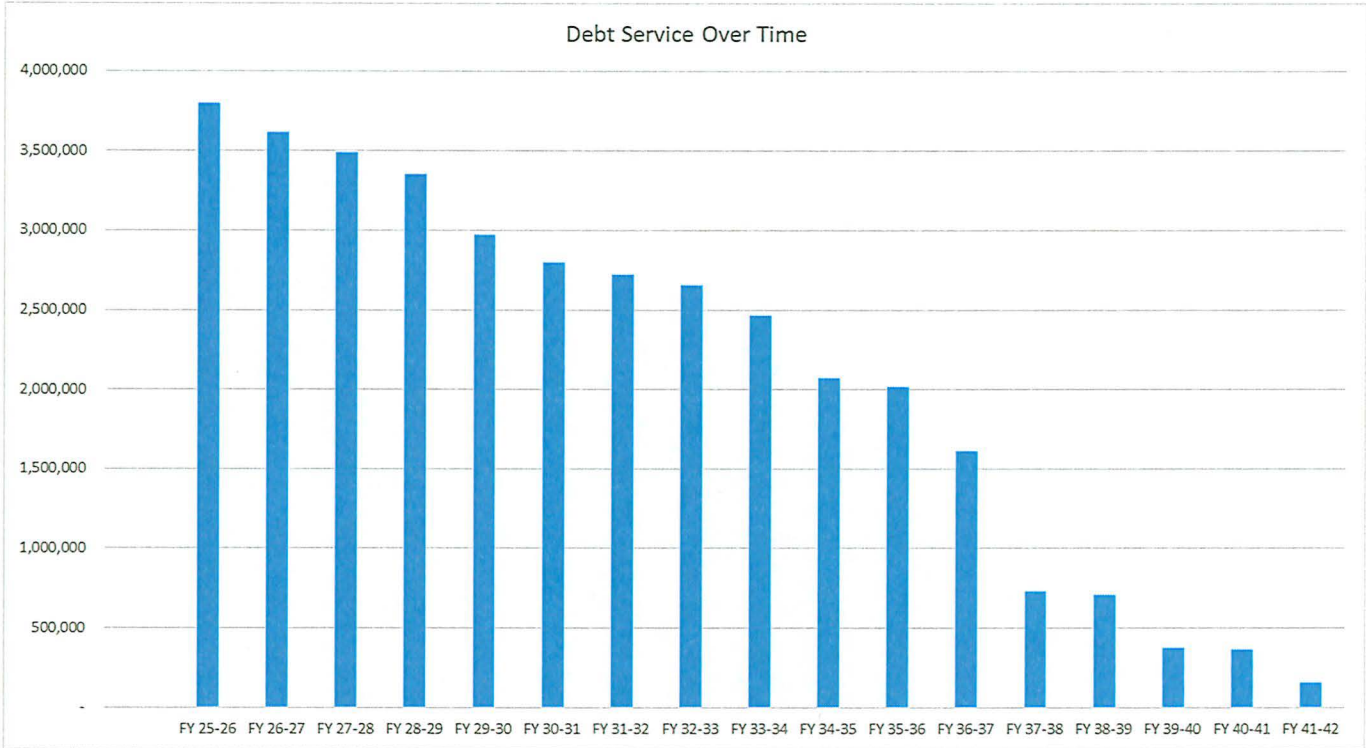
**Key CIP Funding includes the following:**

- LMS Cafeteria expansion: \$600,000
- Fire apparatus replacement program \$384,305
- Road Maintenance (not major resurfacing): \$197,141
- Public Works Lg. trucks \$190,000
- JWL Classroom upgrades \$140,000
- BoE district wide HVAC maintenance: \$140,000
- Gen Gov. Bldg. reserve fund: \$100,000

# Debt Service

Debt Service repays borrowed funds (debt issued). Current outstanding debt includes Ledyard Middle School, Gallup Hill School, Ledyard Police Station and Clean Water Funds for water main extensions.

Total Debt Service requires \$3,664,241 which represents a decrease of (\$183,209) from FY26. It is noted that \$816,322 of the aforementioned total is interest expense, or 0.44 mills in the FY27 budget.



# The Value of a Mil of Taxes

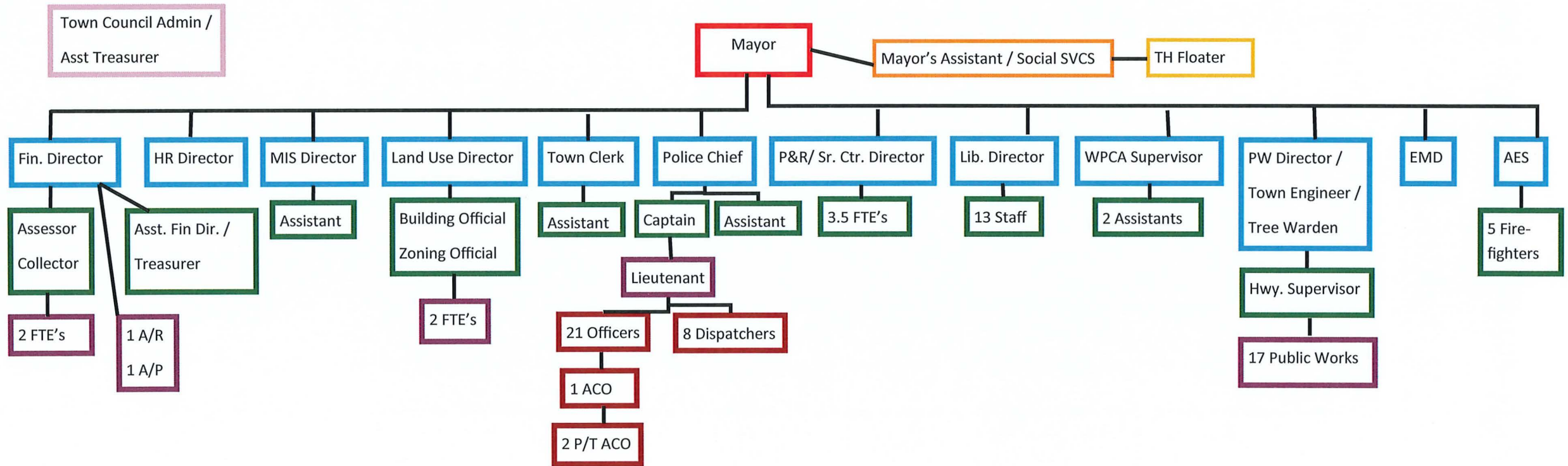
One Mil of taxes = \$1,854,535

To increase or decrease the mil rate by *one tenth of a mil* (0.10) requires *EITHER* new revenue of \$185,436 *OR* reduced spending of \$185,436

To a taxpayer with an assessed value of \$200,000, 1/10<sup>th</sup> of a mil of taxes equates to \$20 annually or \$1.67 per month.

# Town of Ledyard

## General Government Organizational Chart



TOWN OF LEDYARD  
FISCAL YEAR 2027 TOWN COUNCIL PROPOSED BUDGET  
EXPENDITURE SUMMARY

DEPARTMENT	FY 2023	FY 2024	FY 2025	FY 2026				FY 2027			
	ACTUAL	ACTUAL	ACTUAL	ADOPTED	REVISED	YTD	% OF REVISED	DEPT PROPOSED	Diff vs FY26 Revised	MAYOR PROPOSED	Diff vs FY26 Revised
TOWN COUNCIL	132,422	242,615	143,702	219,256	219,256	115,124	52.51%	292,096	72,840	292,096	72,840
HISTORIC DISTRICTS	23,549	30,159	16,269	17,771	17,771	3,177	17.88%	21,210	3,439	21,210	3,439
CEMETERY COMMITTEE	1,990	6,200	1,978	2,000	2,000	-	0.00%	5,000	3,000	4,000	2,000
MAYOR'S OFFICE	176,123	183,572	199,378	212,630	212,630	119,258	56.09%	213,503	873	214,952	2,322
ADMINISTRATIVE SUPPORT	132,032	137,524	126,889	126,500	126,500	73,454	58.07%	127,300	800	127,300	800
LEGAL SERVICES	89,899	100,621	31,560	20,000	20,000	4,484	22.42%	20,000	-	20,000	-
PROBATE	8,287	8,630	9,000	10,000	10,000	3,527	100.00%	10,000	-	10,000	-
PROPERTY INSURANCE	446,465	490,227	509,397	581,125	581,125	412,814	71.04%	572,250	(8,875)	572,250	(8,875)
HEALTH DISTRICT	117,038	116,400	116,400	120,890	120,890	120,889	0.00%	125,451	4,561	125,451	4,561
CONSERVATION COMMISSION	60	481	2,000	3,575	3,575	13	0.00%	3,575	-	3,575	-
HUMAN RESOURCES STAFF	117,175	91,754	115,822	139,800	139,800	66,815	47.79%	132,736	(7,064)	132,736	(7,064)
EMPLOYEE EXPENSES	9,826,512	10,003,389	10,274,116	11,243,173	11,218,832	5,429,011	48.39%	12,297,600	1,078,768	12,215,100	996,268
REGISTRARS	40,230	45,210	48,000	53,820	53,820	43,818	81.42%	56,160	2,340	55,435	1,615
ELECTIONS	26,922	37,005	53,966	63,062	63,062	23,341	37.01%	90,983	27,921	90,983	27,921
TOWN CLERK	153,699	152,495	159,186	173,645	173,645	81,759	47.08%	176,915	3,270	176,915	3,270
FINANCE	475,639	454,555	505,647	561,100	561,100	275,439	49.09%	556,795	(4,305)	556,795	(4,305)
ASSESSOR	169,393	173,218	167,143	184,834	186,963	110,751	59.24%	189,508	2,545	189,508	2,545
TAX COLLECTOR	244,517	300,474	273,508	159,519	161,303	125,338	77.70%	163,222	1,919	163,222	1,919
MGMT INFORMATION SYSTEMS	335,502	350,973	393,996	396,458	400,618	283,841	70.85%	428,315	27,697	428,315	27,697
LAND USE	279,231	348,012	433,699	446,067	462,141	220,658	47.75%	476,484	14,343	466,484	4,343
PLANNING COMM	1,280	1,928	2,610	1,000	1,000	55	5.50%	1,000	-	1,000	-
EDC	5,731	7,236	7,654	8,140	8,140	7,251	89.08%	8,140	-	8,140	-
IWWC	323	443	245	500	500	-	0.00%	500	-	500	-
ZONING BOARD OF APPEALS	368	375	370	500	500	-	0.00%	530	30	530	30
POLICE	2,992,126	2,976,894	3,159,258	3,166,025	3,166,025	2,012,945	63.58%	3,498,200	332,175	3,311,243	145,218
DISPATCH	707,978	671,058	710,251	713,900	713,900	420,971	58.97%	716,413	2,513	711,165	(2,735)
ANIMAL CONTROL	86,725	104,968	95,642	101,125	102,308	61,580	60.19%	112,843	10,535	112,843	10,535
FIRE MARSHAL	93,252	87,391	91,523	102,690	102,690	52,412	51.04%	102,690	-	102,690	-
ADMINISTRATOR EMERGENCY SERVICES	426,082	436,865	463,391	487,934	487,934	294,999	60.46%	519,692	31,758	519,692	31,758
LEDYARD FIRE	116,242	116,891	127,791	129,500	129,500	86,628	66.89%	137,000	7,500	132,000	2,500
GALES FERRY FIRE	198,033	197,186	210,833	226,094	226,094	123,087	54.44%	230,927	4,833	230,927	4,833
EMERGENCY MANAGEMENT	17,388	18,063	15,820	20,450	20,450	7,800	0.00%	20,450	-	20,450	-
VISITING NURSES	654,968	205,003	10,000	10,000	10,000	6,000	60.00%	-	(10,000)	-	(10,000)
SCHOOL NURSES	333,507	358,174	443,851	502,490	502,490	251,576	50.07%	-	(502,490)	517,876	15,386
SOCIAL SERVICES	101,285	77,190	-	-	-	-	0.00%	32,312	32,312	32,312	32,312
SENIOR CENTER	101,205	-	-	-	-	-	-	-	-	-	-
PUBLIC WORKS ADMIN	169,787	196,309	190,470	214,000	214,000	144,844	67.68%	223,701	9,701	223,701	9,701
PUBLIC WORKS HIGHWAY	1,036,119	1,132,926	1,143,170	1,267,371	1,269,534	726,585	57.23%	1,310,089	40,555	1,310,089	40,555
PUBLIC WORKS VEHICLE MAINTENANCE	357,279	334,420	380,122	370,294	370,294	223,969	60.48%	380,471	10,177	380,471	10,177
PUBLIC WORKS ROAD UPKEEP	174,390	146,664	221,310	155,108	155,108	65,682	42.35%	179,800	24,692	169,800	14,692
PUBLIC WORKS DRAINAGE	-	-	-	-	-	-	-	-	-	-	-
PUBLIC WORKS PROPERTY MAINTENANCE	99,705	84,615	96,221	88,550	88,550	40,482	45.72%	89,500	950	89,500	950
PUBLIC WORKS SANITATION	1,032,009	1,079,510	1,117,000	1,273,800	1,273,800	669,660	52.57%	1,343,200	69,400	1,343,200	69,400
LIBRARY	543,199	564,866	581,262	635,260	641,958	322,314	50.21%	667,174	25,216	652,651	10,693
PARKS AND RECREATION	470,617	588,720	582,533	667,550	668,985	402,074	60.10%	694,949	25,964	689,999	21,014
BOARD OF EDUCATION	34,337,932	35,815,724	38,157,522	40,462,242	40,462,242	-	0.00%	41,872,335	1,410,093	41,932,335	1,470,093
DEBT SERVICE	4,476,232	4,355,473	3,906,653	3,847,450	3,847,450	2,554,048	66.38%	3,664,241	(183,209)	3,664,241	(183,209)
CONTRIBUTION TO CNR	1,150,285	1,653,735	1,791,098	1,177,779	1,177,779	158,708	13.48%	2,132,304	954,525	1,786,987	609,208
TRANSFERRED FUNDS	664,060	504,131	412,392	-	-	-	0.00%	-	-	-	-
TOTAL GENERAL GOVERNMENT	27,329,068	26,832,750	27,038,406	29,902,735	29,914,020	16,147,181	53.98%	32,025,229	2,111,209	31,878,334	1,964,314
TOTAL BOARD OF EDUCATION	35,815,724	38,157,522	40,462,242	40,462,242	40,462,242	-	0.00%	41,872,335	1,410,093	41,932,335	1,470,093
TOTAL EXPENDITURES	63,144,792	64,990,272	67,500,648	70,364,977	70,376,262	16,147,181	22.94%	73,897,564	3,521,302	73,810,669	3,434,407

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

DEPARTMENT	ACCOUNT #	ACCOUNT DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026				FY 2027								
						ADOPTED	REVISED	YTD-1/31/26	% of REVISED	DEPT PROPOSED	Diff vs FY26 Revised	% Chg Revised	MAYOR PROPOSED	Diff vs FY26 Revised	% Chge Revised			
<b>TOWN COUNCIL</b>																		
	10110101	51601	TREASURER	17,924	18,550	19,082	19,551	19,551	11,279		20,138	587	3.0%	20,138	587	3.0%		
	10110101	51602	ADMIN TOWN COUNCIL	66,862	68,730	79,543	82,624	82,624	47,668		85,103	2,479	3.0%	85,103	2,479	3.0%		
	10110101	53300	PROFESSIONAL/TECH SERVICES							30,000	30,000	N/A	30,000	30,000	N/A			
	10110101	53600	ACCOUNTING SERVICES/AUDIT	35,875	36,385	38,200	40,110	40,110	21,000		50,110	10,000	24.9%	50,110	10,000	24.9%		
	10110101	53610	LEGAL SERVICES	10,357	117,305	5,919	70,000	70,000	34,855		100,000	30,000	42.9%	100,000	30,000	42.9%		
	10110101	56100	OPERATING EXPENSES	1,404	1,645	958	3,971	3,971	322		3,745	(226)	-5.7%	3,745	(226)	-5.7%		
	10110101	58790	CONTINGENCY	-	-	-	3,000	3,000	-		3,000	-	0.0%	3,000	-	0.0%		
				<b>132,422</b>	<b>242,615</b>	<b>143,702</b>	<b>219,256</b>	<b>219,256</b>	<b>115,124</b>	<b>52.51%</b>	<b>292,096</b>	<b>72,840</b>	<b>33.2%</b>	<b>292,096</b>	<b>72,840</b>	<b>33.2%</b>		
<b>HISTORIC DISTRICTS</b>																		
	10110103	52205	CONTRACTUAL EXPENSES	10,333	15,500	1,292	-	-	-		-	-	N/A	-	-	N/A		
	10110103	54500	HISTORIC BUILDINGS MAINT	5,205	6,123	7,407	7,500	7,500	1,280		6,000	(1,500)	-20.0%	6,000	(1,500)	-20.0%		
	10110103	54501	SAW MILL MAINTENANCE	3,626	3,814	3,578	3,151	4,015	-		5,500	1,485	37.0%	5,500	1,485	37.0%		
	10110103	56100	LESTER/RESEARCH OPERATING	1,862	1,845	2,022	4,015	3,151	1,269		6,060	2,909	92.3%	6,060	2,909	92.3%		
	10110103	56101	SAW MILL OPERATING	1,348	1,377	1,778	1,605	1,605	628		2,150	545	34.0%	2,150	545	34.0%		
	10110103	58790	MISCELLANEOUS EXPENSES	1,175	1,500	192	1,500	1,500	-		1,500	-	0.0%	1,500	-	0.0%		
				<b>23,549</b>	<b>30,159</b>	<b>16,269</b>	<b>17,771</b>	<b>17,771</b>	<b>3,177</b>	<b>17.88%</b>	<b>21,210</b>	<b>3,439</b>	<b>19.4%</b>	<b>21,210</b>	<b>3,439</b>	<b>19.4%</b>		
<b>CEMETERY COMMITTEE</b>																		
	10110107	56100	OPERATING EXPENSES	1,990	6,200	1,978	2,000	2,000	-		5,000	3,000	150.0%	4,000	2,000	100.0%		
				<b>1,990</b>	<b>6,200</b>	<b>1,978</b>	<b>2,000</b>	<b>2,000</b>	<b>-</b>		<b>5,000</b>	<b>3,000</b>		<b>4,000</b>	<b>2,000</b>	<b>100.0%</b>		
<b>MAYOR'S OFFICE</b>																		
	10110201	51160	CUSTODIAN SALARIES	-	-	-	-	-	-		-	-	-	-	-	-		
	10110201	51305	TOWN HALL FLOATER	18,156	18,940	19,780	28,692	28,692	15,010		28,692	-	0.0%	28,692	-	0.0%		
	10110201	51604	MAYOR	99,519	107,000	107,000	107,000	107,000	61,731		107,000	-	0.0%	115,820	8,820	8.2%		
	10110201	51607	MAYORAL ASST	45,285	45,532	57,951	68,438	68,438	39,107		65,611	(2,827)	-4.1%	58,240	(10,198)	-14.9%		
	10110201	51700	ADMINISTRATIVE WAGES	-	-	-	-	-	-		-	-	-	-	-	-		
	10110201	55301	TOWN NEWSLETTER	4,448	3,499	5,148	5,000	5,000	2,964		5,200	200	4.0%	5,200	200	4.0%		
	10110201	56100	OPERATING EXPENSES	1,704	957	780	2,500	2,500	106		2,000	(500)	-20.0%	2,000	(500)	-20.0%		
	10110201	58790	CONTINGENCY	7,011	7,644	8,719	1,000	1,000	340		5,000	4,000	400.0%	5,000	4,000	400.0%		
				<b>176,123</b>	<b>183,572</b>	<b>199,378</b>	<b>212,630</b>	<b>212,630</b>	<b>119,258</b>	<b>56.09%</b>	<b>213,503</b>	<b>873</b>	<b>0.4%</b>	<b>214,952</b>	<b>2,322</b>	<b>1.1%</b>		
<b>ADMINISTRATIVE SUPPORT</b>																		
	10110203	53700	CONTRACT MAINT/LEASES	58,956	62,702	57,784	57,700	57,700	32,126		58,000	300	0.5%	58,000	300	0.5%		
	10110203	54311	FIRE HYDRANT MAINTENANCE	10,900	10,900	10,900	10,900	10,900	0		10,900	-	0.0%	10,900	-	0.0%		
	10110203	55247	ADA COMPLIANCE	896	174	244	500	500	219		500	-	0.0%	500	-	0.0%		
	10110203	55410	ADVERTISING/LEGAL NOTICES	16,365	16,139	6,759	10,000	10,000	2,725		10,000	-	0.0%	10,000	-	0.0%		
	10110203	56205	WATER	4,000	3,940	3,817	4,500	4,500	2,124		4,000	(500)	-11.1%	4,000	(500)	-11.1%		
	10110203	56900	OTHER SUPPLIES	5,952	9,742	9,223	6,500	6,500	2,848		6,500	-	0.0%	6,500	-	0.0%		
	10110203	56910	POSTAGE	16,268	14,602	17,957	16,000	16,000	13,299		16,500	500	3.1%	16,500	500	3.1%		
	10110203	58100	DUES & FEES	8,477	8,477	8,477	8,900	8,900	8,966		9,100	200	2.2%	9,100	200	2.2%		
	10110203	58105	MISC DUES&FEES	10,218	10,848	11,728	11,500	11,500	11,147		11,800	300	2.6%	11,800	300	2.6%		
				<b>132,032</b>	<b>137,524</b>	<b>126,889</b>	<b>126,500</b>	<b>126,500</b>	<b>73,454</b>	<b>58.07%</b>	<b>127,300</b>	<b>800</b>	<b>0.6%</b>	<b>127,300</b>	<b>800</b>	<b>0.6%</b>		
<b>LEGAL SERVICES</b>																		
	10110205	53610	SPECIALLY APPROVED COUNSEL	73,522	84,531	-	-	-	4,484		-	-	-	-	-	-		
	10110205	53615	TOWN ATTORNEY	16,377	16,090	31,560	20,000	20,000	-		20,000	-	0.0%	20,000	-	0.0%		
				<b>89,899</b>	<b>100,621</b>	<b>31,560</b>	<b>20,000</b>	<b>20,000</b>	<b>4,484</b>	<b>22.42%</b>	<b>20,000</b>	<b>-</b>	<b>0.0%</b>	<b>20,000</b>	<b>-</b>	<b>0.0%</b>		
<b>PROBATE</b>																		
	10110207	54900	PURCHASED SERVICES	8,287	8,630	9,000	10,000	10,000	3,527		10,000	-	0.0%	10,000	-	0.0%		
				<b>8,287</b>	<b>8,630</b>	<b>9,000</b>	<b>10,000</b>	<b>10,000</b>	<b>3,527</b>		<b>10,000</b>	<b>-</b>	<b>0.0%</b>	<b>10,000</b>	<b>-</b>	<b>0.0%</b>		
<b>PROPERTY INSURANCE</b>																		
	10110209	55210	AUTO INSURANCE	70,425	70,511	75,591	82,675	82,675	57,679		80,750	(1,925)	-2.3%	80,750	(1,925)	-2.3%		
	10110209	55220	BOILER & MACHINERY INSURANCE	7,350	7,340	7,810	8,635	8,635	6,024		8,450	(185)	-2.1%	8,450	(185)	-2.1%		
	10110209	55231	POLICE PROFESS LIABILITY	16,180	16,150	17,188	19,000	19,000	13,256		18,600	(400)	-2.1%	18,600	(400)	-2.1%		
	10110209	55232	GEN LIAB / EXCESS LIAB	151,528	151,456	165,031	177,870	177,870	125,354		174,000	(3,870)	-2.2%	174,000	(3,870)	-2.2%		
	10110209	55233	PUBLIC OFFICIALS LIAB	38,280	38,210	40,646	44,945	44,945	31,356		44,000	(945)	-2.1%	44,000	(945)	-2.1%		
	10110209	55234	SCHOOL OFFICIALS LIAB	14,100	14,080	14,975	16,555	16,555	11,550		16,200	(355)	-2.1%	16,200	(355)	-2.1%		
	10110209	55235	VNA LIABILITY	7,110	7,090	-	-	-	-		-	-	-	-	-	-		
	10110209	55241	PROPERTY INSURANCE--BOE	78,570	78,420	83,426	92,250	92,250	64,358		90,150	(2,100)	-2.3%	90,150	(2,100)	-2.3%		
	10110209	55242	AMBULANCE & FIRE	56,166	58,806	66,867	72,715	72,715	70,204		75,000	2,285	3.1%	75,000	2,285	3.1%		
	10110209	55245	INSURANCE DEDUCTIBLE	6,646	15,665	3,127	20,000	20,000	-		20,000	-	0.0%	20,000	-	0.0%		
	10110209	55246	RISK MANAGEMENT	110	-	-	10,000	10,000	-		10,000	-	0.0%	10,000	-	0.0%		
	10110209	55249	CYBER COVERAGE	-	32,499	34,736	36,480	36,480	33,033		35,100	(1,380)	-3.8%	35,100	(1,380)	-3.8%		
				<b>446,465</b>	<b>490,227</b>	<b>509,397</b>	<b>581,125</b>	<b>581,125</b>	<b>412,814</b>	<b>71.04%</b>	<b>572,250</b>	<b>(8,875)</b>	<b>-1.5%</b>	<b>572,250</b>	<b>(8,875)</b>	<b>-1.5%</b>		
<b>HEALTH DISTRICT</b>																		
	10110211	58790	HEALTH DISTRICT	117,038	116,400	116,400	120,890	120,890	120,889		125,451	4,561	3.8%	125,451	4,561	3.8%		
				<b>117,038</b>	<b>116,400</b>	<b>116,400</b>	<b>120,890</b>	<b>120,890</b>	<b>120,889</b>	<b>100.00%</b>	<b>125,451</b>	<b>4,561</b>	<b>3.8%</b>	<b>125,451</b>	<b>4,561</b>	<b>3.8%</b>		

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

DEPARTMENT	ACCOUNT #	ACCOUNT DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026				FY 2027								
						ADOPTED	REVISED	YTD-1/31/26	% of REVISED	DEPT PROPOSED	Diff vs FY26 Revised	% Chg Revised	MAYOR PROPOSED	Diff vs FY26 Revised	% Chge Revised			
<b>CONSERVATION COMMISSION</b>																		
	10110213	56100	60	481	1,075	1,150	1,150	13		1,150	-	0.0%	1,150	-	0.0%			
	10110213	57300	-	-	-	1,500	1,500	-		1,500	-	0.0%	1,500	-	0.0%			
	10110213	58790	-	-	925	925	925	-		925	-	0.0%	925	-	0.0%			
			60	481	2,000	3,575	3,575	13	0.36%	3,575	-	0.0%	3,575	-	0.0%			
<b>HUMAN RESOURCES STAFF</b>																		
	10110251	51606	115,083	90,019	92,427	97,850	97,850	56,452		100,786	2,936	3.0%	100,786	2,936	3.0%			
	10110251	53610	-	-	22,831	40,000	40,000	9,517		30,000	(10,000)		30,000	(10,000)				
	10110251	58110	2,092	1,735	564	1,950	1,950	846		1,950	-	0.0%	1,950	-	0.0%			
			117,175	91,754	115,822	139,800	139,800	66,815	47.79%	132,736	(7,064)	-5.1%	132,736	(7,064)	-5.1%			
<b>EMPLOYEE EXPENSES</b>																		
	10110253	52000	943,154	890,261	922,439	1,122,900	1,122,900	643,259		1,423,100	300,200	26.7%	1,405,500	282,600	25.2%			
	10110253	52100	4,920,692	5,700,111	5,403,215	6,069,790	6,069,790	3,196,516		6,781,400	711,610	11.7%	6,696,500	626,710	10.3%			
	10110253	52101	225,531	223,743	237,710	275,000	275,000	122,440		275,000	-	0.0%	275,000	-	0.0%			
	10110253	52102	2,500	-	-	-	-	-		-	-	N/A	-	-	N/A			
	10110253	52105	85,217	102,576	124,449	133,100	133,100	61,914		106,000	(27,100)	-20.4%	106,000	(27,100)	-20.4%			
	10110253	52106	488,934	41,905	470,868	525,000	525,000	4,300		525,000	-	0.0%	525,000	-	0.0%			
	10110253	52201	360,894	347,190	427,740	418,000	418,000	204,706		427,000	9,000	2.2%	427,000	9,000	2.2%			
	10110253	52203	4,616	3,523	3,762	7,000	7,000	1,385		7,000	-	0.0%	7,000	-	0.0%			
	10110253	52204	3,919	3,796	5,696	5,000	5,000	1,371		5,500	500	10.0%	5,500	500	10.0%			
	10110253	52205	35,891	53,801	43,323	65,000	65,000	30,970		65,000	-	0.0%	65,000	-	0.0%			
	10110253	52206	62,741	76,660	95,115	75,000	75,000	34,475		75,000	-	0.0%	75,000	-	0.0%			
	10110253	52207	11,334	11,008	11,558	12,000	12,000	6,907		12,000	-	0.0%	12,000	-	0.0%			
	10110253	52300	1,163,197	950,000	850,000	740,000	740,000	-		750,000	10,000	1.4%	750,000	10,000	1.4%			
	10110253	52310	363,253	488,339	578,058	615,000	615,000	375,050		630,000	15,000	2.4%	630,000	15,000	2.4%			
	10110253	52400	103,792	63,994	20,367	50,000	25,659	587		110,000	84,341	328.7%	110,000	84,341	328.7%			
	10110253	52500	630,590	626,116	646,957	680,000	680,000	431,260		660,000	(20,000)	-2.9%	680,000	-	0.0%			
	10110253	52600	2,829	9,265	12,956	10,000	10,000	973		5,000	(5,000)	-50.0%	5,000	(5,000)	-50.0%			
	10110253	52900	101,085	99,428	99,423	104,400	104,400	74,565		104,400	-	0.0%	104,400	-	0.0%			
	10110253	52910	303,254	298,282	298,271	313,183	313,183	223,694		313,200	17	0.0%	313,200	17	0.0%			
	10110253	52915	13,089	13,391	22,209	22,800	22,800	14,639		23,000	200	0.9%	23,000	200	0.9%			
			9,826,512	10,003,389	10,274,116	11,243,173	11,218,832	5,429,011	-48.39%	12,297,600	1,078,768	9.6%	12,215,100	996,268	8.9%			
<b>REGISTRARS</b>																		
	10110301	51700	39,191	45,210	48,000	53,820	53,820	43,818		56,160	2,340	4.3%	55,435	1,615	3.0%			
	10110301	56100	1,039	-	-	-	-	-		-	-	-	-	-	-			
			40,230	45,210	48,000	53,820	53,820	43,818	81.42%	56,160	2,340	4.3%	55,435	1,615	3.0%			
<b>ELECTIONS</b>																		
	10110303	51710	-	11,862	34,487	36,042	36,042	20,002		56,363	20,321	56.4%	56,363	20,321	56.4%			
	10110303	51720	12,615	-	-	-	-	0		-	-	-	-	-	-			
	10110303	53645	-	2,452	3,550	3,620	3,620	170		8,520	4,900	135.4%	8,520	4,900	135.4%			
	10110303	54310	2,250	2,250	1,236	3,800	3,800	1,800		4,000	200	5.3%	4,000	200	5.3%			
	10110303	55300	-	1,579	60	1,600	1,600	-		1,600	-	0.0%	1,600	-	0.0%			
	10110303	56900	12,057	18,710	14,440	17,750	17,750	1,369		20,250	2,500	14.1%	20,250	2,500	14.1%			
	10110303	58300	-	152	193	250	250	-		250	-	0.0%	250	-	0.0%			
			26,922	37,005	53,966	63,062	63,062	23,341	37.01%	90,983	27,921	44.3%	90,983	27,921	44.3%			
<b>TOWN CLERK</b>																		
	10110311	51600	63,869	65,680	67,558	77,400	77,400	44,654		79,722	2,322	3.0%	79,722	2,322	3.0%			
	10110311	51615	46,913	50,013	54,496	55,320	55,320	31,968		55,328	8	0.0%	55,328	8	0.0%			
	10110311	53600	4,000	4,000	4,000	4,000	4,000	1,000		4,000	-	0.0%	4,000	-	0.0%			
	10110311	56100	29,039	27,402	27,161	30,100	30,100	2,417		31,040	940	3.1%	31,040	940	3.1%			
	10110311	56135	8,550	4,198	4,426	5,475	5,475	920		5,475	-	0.0%	5,475	-	0.0%			
	10110311	58110	1,328	1,202	1,545	1,350	1,350	800		1,350	-	0.0%	1,350	-	0.0%			
			153,699	152,495	159,186	173,645	173,645	81,759	47.08%	176,915	3,270	1.9%	176,915	3,270	1.9%			
<b>FINANCE</b>																		
	10112101	51600	106,021	108,817	111,939	133,000	133,000	76,731		136,990	3,990	3.0%	136,990	3,990	3.0%			
	10112101	51603	67,958	69,784	71,784	73,548	73,548	42,432		75,755	2,207	3.0%	75,755	2,207	3.0%			
	10112101	51615	87,876	86,115	98,839	100,902	100,902	56,494		98,900	(2,002)	-2.0%	98,900	(2,002)	-2.0%			
	10112101	56100	2,457	1,526	1,645	2,650	2,650	1,025		2,650	-	0.0%	2,650	-	0.0%			
	10112101	56200	71,010	47,957	56,631	68,000	68,000	24,702		65,000	(3,000)	-4.4%	65,000	(3,000)	-4.4%			
	10112101	56220	138,998	138,519	162,780	180,000	180,000	74,015		175,000	(5,000)	-2.8%	175,000	(5,000)	-2.8%			
	10112101	58110	1,319	1,837	2,029	3,000	3,000	40		2,500	(500)	-16.7%	2,500	(500)	-16.7%			
			475,639	454,555	505,647	561,100	561,100	275,439	49.09%	556,795	(4,305)	-0.8%	556,795	(4,305)	-0.8%			

TOWN OF LEDYARD  
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EXPENDITURE DETAIL

DEPARTMENT	ACCOUNT #	ACCOUNT DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026				FY 2027								
						ADOPTED	REVISED	YTD-1/31/26	% of REVISED	DEPT PROPOSED	Diff vs FY26 Revised	% Chg Revised	MAYOR PROPOSED	Diff vs FY26 Revised	% Chge Revised			
<b>ASSESSOR</b>																		
	10112111	51610	111,071	108,429	85,522	85,522	87,651	50,664		89,843	2,192	2.5%	89,843	2,192	2.5%			
	10112111	51615	41,447	44,201	43,045	47,612	47,612	26,118		46,665	(947)	-2.0%	46,665	(947)	-2.0%			
	10112111	51710	-	-	25,000	25,000	25,000	12,500		25,000	-	0.0%	25,000	-	0.0%			
	10112111	53610	-	-	-	-	-	-		1,000	1,000	N/A	1,000	1,000	N/A			
	10112111	53700	14,461	16,246	9,916	21,000	21,000	19,508		21,000	-	0.0%	21,000	-	0.0%			
	10112111	56100	1,070	1,068	1,391	3,000	3,000	1,401		3,000	-	0.0%	3,000	-	0.0%			
	10112111	58110	1,344	3,274	2,269	2,700	2,700	560		3,000	300	11.1%	3,000	300	11.1%			
			169,393	173,218	167,143	184,834	186,963	110,751	59.24%	189,508	2,545	1.4%	189,508	2,545	1.4%			
<b>TAX COLLECTOR</b>																		
	10112131	51300	3,304	7,398	6,700	6,400	6,400	5,260		6,400	-	0.0%	6,400	-	0.0%			
	10112131	51610	67,541	69,269	71,017	71,017	72,801	41,789		74,620	1,819	2.5%	74,620	1,819	2.5%			
	10112131	51615	42,366	45,369	46,804	51,452	51,452	29,684		51,452	-	0.0%	51,452	-	0.0%			
	10112131	53610	-	-	179	500	500	-		500	-	-	500	-	-			
	10112131	53700	2,105	2,650	2,650	2,800	2,800	1,200		2,800	-	0.0%	2,800	-	0.0%			
	10112131	54421	104,439	151,811	119,591	-	-	39,435		-	-	-	-	-	-			
	10112131	56100	23,029	22,416	24,184	24,800	24,800	7,342		24,800	-	0.0%	24,800	-	0.0%			
	10112131	58110	1,733	1,561	2,383	2,400	2,400	628		2,500	100	4.2%	2,500	100	4.2%			
	10112131	58506	-	-	-	150	150	-		150	-	0.0%	150	-	0.0%			
			244,517	300,474	273,508	159,519	161,303	125,338	77.70%	163,222	1,919	1.2%	163,222	1,919	1.2%			
<b>MIS</b>																		
	10112151	51130	-	-	-	1,250	1,250	798		1,250	-	-	1,250	-	-			
	10112151	51610	80,604	79,020	84,212	91,604	95,764	53,801		98,156	2,392	2.5%	98,156	2,392	2.5%			
	10112151	51700	39,674	46,661	49,987	57,658	57,658	32,789		57,658	-	0.0%	57,658	-	0.0%			
	10112151	53655	15,952	23,263	24,912	20,910	20,910	-		23,001	2,091	10.0%	23,001	2,091	10.0%			
	10112151	53657	6,853	8,332	9,455	9,970	9,970	9,968		10,297	327	3.3%	10,297	327	3.3%			
	10112151	53690	113,622	100,775	88,124	90,111	90,111	90,065		92,134	2,023	2.2%	92,134	2,023	2.2%			
	10112151	53695	22,000	21,000	22,050	23,153	23,153	23,153		23,732	579	2.5%	23,732	579	2.5%			
	10112151	53696	10,500	11,532	39,157	26,700	26,700	24,000		24,000	(2,700)	-10.1%	24,000	(2,700)	-10.1%			
	10112151	54300	4,842	6,355	16,057	16,920	16,920	6,759		17,346	426	2.5%	17,346	426	2.5%			
	10112151	55330	12,734	12,827	11,775	10,968	10,968	4,453		11,275	307	2.8%	11,275	307	2.8%			
	10112151	55340	7,500	8,832	9,000	9,000	9,000	2,711		9,000	-	0.0%	9,000	-	0.0%			
	10112151	56900	6,215	6,239	5,992	6,000	6,000	5,991		6,000	-	0.0%	6,000	-	0.0%			
	10112151	57400	3,965	11,275	-	-	-	-		-	-	-	-	-	-			
	10112151	57410	10,065	14,027	32,266	31,204	31,204	29,353		53,556	22,352	71.6%	53,556	22,352	71.6%			
	10112151	58110	976	835	1,009	1,010	1,010	-		910	(100)	-9.9%	910	(100)	-9.9%			
			335,502	350,973	393,996	396,458	400,618	283,841	70.85%	428,315	27,697	6.9%	428,315	27,697	6.9%			
<b>LAND USE</b>																		
	10114301	51130	-	-	-	5,450	5,450	1,403		5,450	-	-	5,450	-	-			
	10114301	51600	95,274	113,220	108,665	108,150	108,150	62,394		111,395	3,245	3.0%	111,395	3,245	3.0%			
	10114301	51610	116,962	145,738	148,436	143,215	148,004	84,243		150,472	2,468	1.7%	150,472	2,468	1.7%			
	10114301	51615	59,647	81,167	77,695	80,632	91,917	45,461		99,807	7,890	8.6%	99,807	7,890	8.6%			
	10114301	51800	308	-	-	400	400	-		400	-	0.0%	400	-	0.0%			
	10114301	53300	-	-	13,448	50,000	50,000	-		50,000	-	0.0%	40,000	(10,000)	-20.0%			
	10114301	53610	-	-	75,635	40,000	40,000	21,436		40,000	-	0.0%	40,000	-	0.0%			
	10114301	55410	-	-	5,014	6,500	6,500	2,478		6,500	-	0.0%	6,500	-	0.0%			
	10114301	56100	5,474	5,129	2,494	6,000	6,000	1,919		6,000	-	0.0%	6,000	-	0.0%			
	10114301	58110	1,566	2,758	2,312	5,720	5,720	1,324		6,460	740	12.9%	6,460	740	12.9%			
			279,231	348,012	433,699	446,067	462,141	220,658	47.75%	476,484	14,343	3.1%	466,484	4,343	0.9%			
<b>PLANNING COMMISSION</b>																		
	10114303	53400	850	1,711	2,400	-	-	-		-	-	#DIV/0!	-	-	#DIV/0!			
	10114303	56100	430	217	210	1,000	1,000	55		1,000	-	N/A	1,000	-	N/A			
			1,280	1,928	2,610	1,000	1,000	55	5.50%	1,000	-	0.0%	1,000	-	0.0%			
<b>EDC</b>																		
	10114305	56100	36	-	94	500	500	-		500	-	0.0%	500	-	0.0%			
	10114305	58100	5,695	7,236	7,560	7,640	7,640	7,251		7,640	-	0.0%	7,640	-	0.0%			
			5,731	7,236	7,654	8,140	8,140	7,251	89.08%	8,140	-	0.0%	8,140	-	0.0%			
<b>IWWC</b>																		
	10114501	56100	323	443	245	500	500	-		500	-	0.0%	500	-	0.0%			
			323	443	245	500	500	-	0.00%	500	-	0.0%	500	-	0.0%			
<b>ZONING BOARD OF APPEALS</b>																		
	10114507	56100	368	375	370	500	500	-		530	30	6.0%	530	30	6.0%			
			368	375	370	500	500	-	0.00%	530	30	6.0%	530	30	6.0%			

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

DEPARTMENT	ACCOUNT #	ACCOUNT DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026				FY 2027									
						ADOPTED	REVISED	YTD-1/31/26	% of REVISED	DEPT PROPOSED	Diff vs FY26 Revised	% Chg Revised	MAYOR PROPOSED	Diff vs FY26 Revised	% Chge Revised				
<b>POLICE</b>																			
	10120101	51130	OVERTIME	434,703	396,803	397,192	345,050	345,050	297,856		549,800	204,750	59.3%	440,400	95,350	27.6%			
	10120101	51608	DEPARTMENT HEAD - CHIEF	132,819	135,835	139,748	143,941	143,941	83,043		148,260	4,319	3.0%	148,260	4,319	3.0%			
	10120101	51609	CAPTAIN (LIEUTENANT)	107,388	111,255	114,461	117,894	117,894	67,884		121,431	3,537	3.0%	121,431	3,537	3.0%			
	10120101	51630	PUBLIC SAFETY EMPLOYEES	1,658,908	1,757,063	1,886,492	1,909,791	1,909,791	1,146,713		1,981,508	71,717	3.8%	1,909,791	-	0.0%			
	10120101	51700	ADMINISTRATIVE WAGES	49,307	52,054	53,458	55,495	55,495	31,803		55,495	-	0.0%	55,495	-	0.0%			
	10120101	51715	HOLIDAY PAY	41,050	48,218	45,555	60,000	60,000	44,964		77,000	17,000	28.3%	67,000	7,000	11.7%			
	10120101	51716	DUI GRANT PAYROLL	435	6,584	2,878	12,000	12,000	-		8,000	(4,000)	-33.3%	8,000	(4,000)	-33.3%			
	10120101	51717	OT OUTSIDE ASSIGNMENTS	207,476	70,698	111,024	120,000	120,000	103,685		150,000	30,000	25.0%	150,000	30,000	25.0%			
	10120101	51720	STIPEND-MEALS	11,719	24,685	20,640	14,400	14,400	9,420		15,400	1,000	6.9%	15,400	1,000	6.9%			
	10120101	51730	DEGREE INCENTIVE	1,950	6,150	5,250	9,500	9,500	1,650		8,150	(1,350)	-14.2%	8,150	(1,350)	-14.2%			
	10120101	51900	COMP-TIME LIABILITY	18,477	11,393	19,387	15,000	15,000	22,154		16,300	1,300	8.7%	16,300	1,300	8.7%			
	10120101	53645	TRAINING SALARY	59,067	83,067	83,006	80,500	80,500	54,036		80,500	-	0.0%	84,660	4,160	5.2%			
	10120101	53646	TRAINING SUPPORT	26,638	25,445	28,374	27,746	27,746	17,208		31,781	4,035	14.5%	31,781	4,035	14.5%			
	10120101	53700	CONTRACT MAINTENANCE/LEASES	31,838	34,711	29,730	37,864	37,864	26,077		39,455	1,591	4.2%	39,455	1,591	4.2%			
	10120101	54226	PRISONER EXPENSES	3,460	5,435	3,913	4,050	4,050	1,342		4,050	-	0.0%	4,050	-	0.0%			
	10120101	54300	REPAIRS & MAINTENANCE	5,215	10,629	10,542	9,500	9,500	3,293		10,000	500	5.3%	10,000	500	5.3%			
	10120101	54310	EQUIPMENT MAINTENANCE	35,698	34,481	33,632	33,000	33,000	13,721		36,200	3,200	9.7%	36,200	3,200	9.7%			
	10120101	55330	TELEPHONE & FAX SERVICE	3,216	2,010	2,580	2,920	2,920	612		2,920	-	0.0%	2,920	-	0.0%			
	10120101	55335	MOBILE DATA SERVICE	10,610	8,398	9,058	12,054	12,054	4,012		9,940	(2,114)	-17.5%	9,940	(2,114)	-17.5%			
	10120101	56100	OPERATING EXPENSES	20,387	17,034	20,310	18,000	18,000	8,660		19,250	1,250	6.9%	19,250	1,250	6.9%			
	10120101	56205	WATER	2,955	2,974	3,739	3,000	3,000	1,345		3,360	360	12.0%	3,360	360	12.0%			
	10120101	56260	DIESEL/GASOLINE	66,550	66,129	62,989	62,000	62,000	29,452		62,000	-	0.0%	62,000	-	0.0%			
	10120101	56730	UNIFORMS	39,664	41,190	42,637	38,500	38,500	22,842		38,500	-	0.0%	38,500	-	0.0%			
	10120101	56900	OTHER SUPPLIES	18,556	18,633	18,632	19,900	19,900	14,657		19,900	-	0.0%	19,900	-	0.0%			
	10120101	57300	NEW EQUIPMENT	2,390	2,400	7,920	7,920	7,920	6,270		3,000	(4,920)	-62.1%	3,000	(4,920)	-62.1%			
	10120101	58110	TRAINING/MTGS/DUES/SUBSCRIP	1,650	3,620	6,111	6,000	6,000	250		6,000	-	0.0%	6,000	-	0.0%			
	10120101	58791	CANINE UPKEEP	-	-	-	-	-	-		-	-	-	-	-	-			
				2,992,126	2,976,894	3,159,258	3,166,025	3,166,025	2,012,945	63.58%	3,498,200	332,175	10.5%	3,311,243	145,218	4.6%			
<b>DISPATCH</b>																			
	10120103	51130	OVERTIME	136,142	127,908	127,946	92,975	92,975	69,757		95,300	2,325	2.5%	95,300	2,325	2.5%			
	10120103	51299	PER DIEM WAGES	6,350	15,588	13,080	16,000	16,000	6,716		16,000	-	0.0%	16,000	-	0.0%			
	10120103	51630	PUBLIC SAFETY EMPLOYEES	473,617	451,353	470,781	499,354	499,354	273,927		493,428	(5,926)	-1.2%	493,428	(5,926)	-1.2%			
	10120103	51715	HOLIDAY PAY	31,391	7,382	22,514	14,997	14,997	11,780		22,495	7,498	50.0%	17,247	2,250	15.0%			
	10120103	51720	MEAL STIPENDS	1,245	905	600	1,500	1,500	-		1,500	-	0.0%	1,500	-	0.0%			
	10120103	53700	CONTRACT MAINTENANCE/LEASES	38,382	43,345	42,028	54,214	54,214	43,945		51,930	(2,284)	-4.2%	51,930	(2,284)	-4.2%			
	10120103	55330	TELEPHONE & FAX SERVICE	12,405	14,974	16,715	15,600	15,600	8,644		16,500	900	5.8%	16,500	900	5.8%			
	10120103	56100	OPERATING EXPENSES	4,667	5,144	5,481	5,500	5,500	596		5,500	-	0.0%	5,500	-	0.0%			
	10120103	56730	UNIFORMS	977	1,547	7,347	9,760	9,760	2,820		9,760	-	0.0%	9,760	-	0.0%			
	10120103	58110	TRAINING/MTGS/DUES/SUBSCRIP	2,802	2,912	3,759	4,000	4,000	2,786		4,000	-	0.0%	4,000	-	0.0%			
				707,978	671,058	710,251	713,900	713,900	420,971	58.97%	716,413	2,513	0.4%	711,165	(2,735)	-0.4%			
<b>ANIMAL CONTROL</b>																			
	10120105	51130	OVERTIME	1,380	1,700	1,137	2,100	2,100	2,049		2,500	400	19.0%	2,500	400	19.0%			
	10120105	51205	ANIMAL CONTROL OFFICER	38,626	44,229	42,859	52,917	54,100	27,821		50,596	(3,504)	-6.5%	50,596	(3,504)	-6.5%			
	10120105	51800	PART-TIME WAGES	30,480	39,406	33,752	26,208	26,208	20,294		39,347	13,139	50.1%	39,347	13,139	50.1%			
	10120105	53310	VETERINARIAN	1,825	2,163	1,428	2,500	2,500	-		2,500	-	0.0%	2,500	-	0.0%			
	10120105	53645	TRAINING	305	-	-	400	400	-		400	-	0.0%	400	-	0.0%			
	10120105	56100	OPERATING EXPENSES	7,563	9,560	6,962	7,500	7,500	5,110		8,000	500	6.7%	8,000	500	6.7%			
	10120105	57305	ACO EQUIPMENT	323	-	881	1,000	1,000	-		1,000	-	0.0%	1,000	-	0.0%			
	10120105	58000	SPAY/NEUTER PROGRAM	1,392	1,509	1,717	1,500	1,500	45		1,500	-	0.0%	1,500	-	0.0%			
	10120105	58790	MISCELLANEOUS EXPENSES	4,831	6,401	6,906	7,000	7,000	6,261		7,000	-	0.0%	7,000	-	0.0%			
				86,725	104,968	95,642	101,125	102,308	61,580	60.19%	112,843	10,535	10.3%	112,843	10,535	10.3%			
<b>FIRE MARSHAL</b>																			
	10120301	51130	OVERTIME	-	-	-	100	100	-		100	-	0.0%	100	-	0.0%			
	10120301	51630	PUBLIC SAFETY EMPLOYEES	77,686	80,064	82,466	84,940	84,940	49,004		84,940	-	0.0%	84,940	-	0.0%			
	10120301	55330	TELEPHONE & FAX SERVICE	4,250	3,061	3,223	5,500	5,500	1,676		5,500	-	0.0%	5,500	-	0.0%			
	10120301	56100	OPERATING EXPENSES	6,518	3,091	5,609	6,800	6,800	979		6,800	-	0.0%	6,800	-	0.0%			
	10120301	56450	CODE AND REFERENCE BOOKS	2,882	-	225	3,000	3,000	225		3,000	-	0.0%	3,000	-	0.0%			
	10120301	56730	UNIFORMS	972	1,000	-	850	850	528		850	-	0.0%	850	-	0.0%			
	10120301	58110	TRAINING/MTGS/DUES/SUBSCRIP	944	175	-	1,500	1,500	-		1,500	-	0.0%	1,500	-	0.0%			
				93,252	87,391	91,523	102,690	102,690	52,412	51.04%	102,690	-	0.0%	102,690	-	0.0%			

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

DEPARTMENT	ACCOUNT #	ACCOUNT DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026				FY 2027								
						ADOPTED	REVISED	YTD-1/31/26	% of REVISED	DEPT PROPOSED	Diff vs FY26 Revised	% Chg Revised	MAYOR PROPOSED	Diff vs FY26 Revised	% Chge Revised			
<b>ADMIN EMERGENCY SERVICES</b>																		
10120401	51130	OVERTIME	6,637	9,027	9,292	12,000	12,000	3,644		12,000	-	0.0%	12,000	-	0.0%			
10120401	51600	DEPARTMENT HEAD WAGES	21,351	21,972	22,608	23,284	23,284	13,433		23,982	698	3.0%	23,982	698	3.0%			
10120401	51630	PUBLIC SAFETY EMPLOYEES	306,930	306,533	341,956	341,250	341,250	188,478		367,310	26,060	7.6%	367,310	26,060	7.6%			
10120401	56100	OPERATING EXPENSES	16,164	24,333	14,535	36,400	36,400	14,444		36,400	-	0.0%	36,400	-	0.0%			
10120401	56730	UNIFORMS	-	-	-	-	-	-		5,000	5,000	N/A	5,000	5,000	N/A			
10120401	57307	THIRD PARTY AMBULANCE SERVICES	75,000	75,000	75,000	75,000	75,000	75,000		75,000	-	0.0%	75,000	-	0.0%			
			426,082	436,865	463,391	487,934	487,934	294,999	60.46%	519,692	31,758	6.5%	519,692	31,758	6.5%			
<b>LEDYARD FIRE COMPANY</b>																		
10120501	51720	INCENTIVE	5,000	5,000	5,000	5,000	5,000	2,500		5,000	-	0.0%	5,000	-	0.0%			
10120501	53645	TRAINING	13,123	13,035	12,209	14,000	14,000	7,975		14,000	-	0.0%	14,000	-	0.0%			
10120501	53685	FIRE HOSE TESTING	1,081	-	600	3,000	3,000	-		3,000	-	0.0%	3,000	-	0.0%			
10120501	54300	REPAIRS & MAINTENANCE	31,901	32,743	45,542	34,000	34,000	20,055		37,000	3,000	8.8%	37,000	3,000	8.8%			
10120501	55320	CELL PHONE SERVICE	1,875	1,909	1,909	2,000	2,000	-		2,000	-	0.0%	2,000	-	0.0%			
10120501	56100	OPERATING EXPENSES	13,265	13,757	13,007	16,000	16,000	10,550		16,000	-	0.0%	16,000	-	0.0%			
10120501	56730	UNIFORMS	12,221	11,586	11,332	12,000	12,000	11,798		17,000	5,000	41.7%	12,000	-	0.0%			
10120501	57017	FIRE POLICE	200	600	-	5,000	5,000	-		3,000	(2,000)	-40.0%	3,000	(2,000)	-40.0%			
10120501	57300	NEW EQUIPMENT	9,076	9,761	9,692	10,000	10,000	5,250		10,000	-	0.0%	10,000	-	0.0%			
10120501	58790	INCENTIVE	28,500	28,500	28,500	28,500	28,500	28,500		30,000	1,500	5.3%	30,000	1,500	5.3%			
			116,242	116,891	127,791	129,500	129,500	86,628	66.89%	137,000	7,500	5.8%	132,000	2,500	1.9%			
<b>GALES FERRY FIRE COMPANY</b>																		
10120551	51720	INCENTIVE	4,542	5,000	5,000	6,500	6,500	-		6,500	-	0.0%	6,500	-	0.0%			
10120551	53645	TRAINING	14,781	18,365	16,639	18,000	18,000	8,802		18,000	-	0.0%	18,000	-	0.0%			
10120551	53685	FIRE HOSE TESTING	-	-	-	3,000	3,000	-		3,000	-	0.0%	3,000	-	0.0%			
10120551	55330	TELEPHONE & FAX SERVICE	1,937	2,263	2,928	3,000	3,000	1,501		3,000	-	0.0%	3,000	-	0.0%			
10120551	56100	OPERATING EXPENSES	28,587	25,283	26,286	38,000	38,000	21,213		38,000	-	0.0%	38,000	-	0.0%			
10120551	56106	TRUCK GARAGING	59,874	61,094	61,094	61,094	61,094	45,821		62,927	1,833	3.0%	62,927	1,833	3.0%			
10120551	56700	VEHICLE EQUIPMENT/PARTS	43,681	44,601	55,254	45,000	45,000	35,180		48,000	3,000	6.7%	48,000	3,000	6.7%			
10120551	56730	UNIFORMS	9,980	11,882	10,734	13,500	13,500	5,336		13,500	-	0.0%	13,500	-	0.0%			
10120551	57017	FIRE POLICE	480	198	780	2,500	2,500	-		1,000	(1,500)	-60.0%	1,000	(1,500)	-60.0%			
10120551	57300	NEW EQUIPMENT	5,671	-	3,618	7,000	7,000	5,234		7,000	-	0.0%	7,000	-	0.0%			
10120551	58790	MISCELLANEOUS EXPENSES	28,500	28,500	28,500	28,500	28,500	-		30,000	1,500	5.3%	30,000	1,500	5.3%			
			198,033	197,186	210,833	226,094	226,094	123,087	54.44%	230,927	4,833	2.1%	230,927	4,833	2.1%			
<b>EMERGENCY MANAGEMENT</b>																		
10120701	51630	PUBLIC SAFETY EMPLOYEES	15,730	15,600	15,600	15,600	15,600	7,800		15,600	-	0.0%	15,600	-	0.0%			
10120701	56100	OPERATING EXPENSES	1,658	2,463	220	4,850	4,850	-		4,850	-	0.0%	4,850	-	0.0%			
			17,388	18,063	15,820	20,450	20,450	7,800	38.14%	20,450	-	0.0%	20,450	-	0.0%			
<b>VISITING NURSE ASSOCIATION</b>																		
10130101	51600	DEPARTMENT HEAD WAGES	95,721	98,462	-													
10130101	51610	SUPERVISORS	80,147	-	-													
10130101	51615	ASSISTANT WAGES	76,105	31,725	-													
10130101	51645	NURSES SALARY	190,042	-	-													
10130101	51646	NURSE AIDES	19,927	-	-													
10130101	51710	PER DIEM NURSES	7,192	-	-													
10130101	51720	STIPENDS	10,040	10,400	10,000	10,000	10,000	6,000			(10,000)			(10,000)	-100.0%			
10130101	52610	CLOTHING ALLOWANCE	2,070	-	-													
10130101	53300	PROFESSIONAL/TECH SERVICES	85,030	-	-													
10130101	53400	OTHER PROFESS/TECH SERVICES	650	-	-													
10130101	53600	ACCOUNTING SERVICES/AUDIT	2,375	-	-													
10130101	53635	PATIENT SATISFACTION SURVEY	1,800	-	-													
10130101	53636	ICD CODING	9,750	-	-													
10130101	53700	CONTRACT MAINTENANCE/LEASES	11,076	-	-													
10130101	54300	REPAIRS & MAINTENANCE	28,640	-	-													
10130101	56100	OPERATING EXPENSES	9,860	64,416	-													
10130101	56900	OTHER SUPPLIES	6,756	-	-													
10130101	58100	DUES & FEES	-	-	-													
10130101	58110	TRAINING/MTGS/DUES/SUBSCRIP	7,613	-	-													
10130101	58300	EMPLOYEE REIMBURSEMENT	8,160	-	-													
10130101	58775	COMMUNITY HEALTH PROGRAM	866	-	-													
10130101	58790	MISCELLANEOUS EXPENSES	1,148	-	-													
			654,968	205,003	10,000	10,000	10,000	6,000	60.00%	-	(10,000)	-100.0%	-	(10,000)	-100.0%			

TOWN OF LEDYARD  
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EXPENDITURE DETAIL

DEPARTMENT	ACCOUNT #	ACCOUNT DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026				FY 2027								
						ADOPTED	REVISED	YTD-1/31/26	% of REVISED	DEPT PROPOSED	Diff vs FY26 Revised	% Chg Revised	MAYOR PROPOSED	Diff vs FY26 Revised	% Chge Revised			
<b>SCHOOL NURSING</b>																		
10130103	51130	OVERTIME	-	-	(36)	500	500	72										
10130103	51645	NURSES SALARY	263,023	273,301	289,586	332,940	332,940	162,944					(500)			500		0.0%
10130103	51646	NURSE AIDES	57,673	53,906	67,806	80,129	80,129	37,091					(332,940)	-100.0%		342,080	9,140	2.7%
10130103	51700	ADMINISTRATIVE WAGES	-	-	55,438	49,321	49,321	28,454					(80,129)	-100.0%		84,895	4,766	5.9%
10130103	51710	OTHER WAGES	10,967	28,473	-	38,100	38,100	22,746					(49,321)			50,801	1,480	3.0%
10130103	52610	CLOTHING ALLOWANCE	1,500	1,500	-	-	-	-					(38,100)	-100.0%		23,100	(15,000)	-39.4%
10130103	53300	PROFESSIONAL/TECH SERVICES	-	-	-	-	-	-					-	N/A		-	-	N/A
10130103	56100	OPERATING EXPENSES	-	362	258	-	-	160					-	N/A		15,000	15,000	N/A
10130103	58110	TRAINING/MTGS/DUES/SUBSCRIP	344	632	1,060	1,500	1,500	109					(1,500)	-100.0%		300	300	N/A
			333,507	358,174	443,851	502,490	502,490	251,576	50.07%				(502,490)	-100.0%		517,876	15,386	3.1%
<b>SOCIAL SERVICES</b>																		
10130301	51610	SUPERVISORS	90,125	72,109	-	-	-	-					-	N/A		-	-	N/A
10130301	51700	COUNSELOR	3,607	3,257	-	-	-	-					-	N/A		-	-	N/A
10130301	51720	STIPENDS	-	-	-	-	-	-					10,000	10,000		10,000	10,000	N/A
10130301	51800	PART-TIME WAGES	-	-	-	-	-	-					21,200	21,200		21,200	21,200	N/A
10130301	54401	FOOD PANTRY EXPENSES	3,500	-	-	-	-	-					-	N/A		-	-	N/A
10130301	56100	OPERATING EXPENSES	4,053	1,824	-	-	-	-					612	612		612	612	N/A
10130101	58110	TRAINING/MTGS/DUES/SUBSCRIP	-	-	-	-	-	-					500	500		500	500	N/A
			101,285	77,190	-	-	-	-					32,312	32,312		32,312	32,312	N/A
<b>SENIOR CENTER</b>																		
10130501	51610	SUPERVISORS	-	-	-	-	-	-					-	-		-	-	-
10130501	51615	ASSISTANT WAGES	36,771	-	-	-	-	-					-	-		-	-	-
10130501	51700	ADMINISTRATIVE WAGES	9,489	-	-	-	-	-					-	-		-	-	-
10130501	51800	VAN DRIVER WAGES	27,475	-	-	-	-	-					-	-		-	-	-
10130501	53658	REGIONAL SENIOR WEBSITE	3,600	-	-	-	-	-					-	-		-	-	-
10130501	53700	CONTRACT MAINTENANCE/LEASES	3,934	-	-	-	-	-					-	-		-	-	-
10130501	54310	EQUIPMENT MAINTENANCE	2,025	-	-	-	-	-					-	-		-	-	-
10130501	56100	OPERATING EXPENSES	2,150	-	-	-	-	-					-	-		-	-	-
10130501	58775	COMMUNITY HEALTH PROGRAM	15,761	-	-	-	-	-					-	-		-	-	-
			101,205	-	-	-	-	-					-	-		-	-	-
<b>PW-ADMINISTRATION</b>																		
10140101	51600	DEPARTMENT HEAD WAGES	126,024	129,722	133,460	140,000	140,000	80,769					144,201	4,201	3.0%	144,201	4,201	3.0%
10140101	53300	PROFESSIONAL/TECH SERVICES	39,182	61,758	52,682	70,000	70,000	61,549					75,000	5,000	7.1%	75,000	5,000	7.1%
10140101	58110	TRAINING/MTGS/DUES/SUBSCRIP	4,581	4,829	4,328	4,000	4,000	2,526					4,500	500	12.5%	4,500	500	12.5%
			169,787	196,309	190,470	214,000	214,000	144,844	67.68%				223,701	9,701	4.5%	223,701	9,701	4.5%
<b>PW-HIGHWAY</b>																		
10140103	51130	OVERTIME	12,573	15,862	18,639	15,000	15,000	9,105					15,500	500	3.3%	15,500	500	3.3%
10140103	51301	SEASONAL HELP SUMMER	5,586	1,020	1,644	7,500	7,500	8,032					7,500	-	0.0%	7,500	-	0.0%
10140103	51610	SUPERVISORS	90,140	92,348	94,526	94,527	96,690	55,933					99,315	2,625	2.7%	99,315	2,625	2.7%
10140103	51620	PUBLIC WORKS EMPLOYEES	788,429	839,091	849,349	899,744	899,744	501,804					926,674	26,930	3.0%	926,674	26,930	3.0%
10140103	51710	POSITION UPGRADE PAY	5,026	4,775	4,745	7,500	7,500	3,507					7,500	-	0.0%	7,500	-	0.0%
10140103	51805	PT SNOWPLOW DRIVERS	334	612	-	5,000	5,000	-					5,000	-	0.0%	5,000	-	0.0%
10140103	51815	OVERTIME SNOW PLOWING	36,510	49,168	76,964	102,000	102,000	80,642					105,000	3,000	2.9%	105,000	3,000	2.9%
10140103	53645	TRAINING	2,945	3,360	5,680	1,800	1,800	400					1,800	-	0.0%	1,800	-	0.0%
10140103	53700	CONTRACT MAINTENANCE/LEASES	4,032	4,113	4,937	5,000	5,000	2,750					5,000	-	0.0%	5,000	-	0.0%
10140103	55300	TELEPHONE/CABLE	4,062	4,387	4,241	5,000	5,000	2,193					5,000	-	0.0%	5,000	-	0.0%
10140103	56260	GASOLINE/OIL	27,546	39,243	47,524	37,500	37,500	19,245					40,000	2,500	6.7%	40,000	2,500	6.7%
10140103	56265	DIESEL FUEL	40,699	54,992	12,952	60,000	60,000	28,172					65,000	5,000	8.3%	65,000	5,000	8.3%
10140103	56730	UNIFORMS	12,430	12,311	13,557	14,500	14,500	8,608					14,500	-	0.0%	14,500	-	0.0%
10140103	56900	OTHER SUPPLIES	2,898	7,240	2,949	3,000	3,000	1,014					3,000	-	0.0%	3,000	-	0.0%
10140103	57300	NEW EQUIPMENT	1,433	1,254	1,043	1,800	1,800	815					1,800	-	0.0%	1,800	-	0.0%
10140103	58300	EMPLOYEE REIMBURSEMENT	1,476	3,150	4,420	7,500	7,500	4,365					7,500	-	0.0%	7,500	-	0.0%
			1,036,119	1,132,926	1,143,170	1,267,371	1,269,534	726,585	57.23%				1,310,089	40,555	3.2%	1,310,089	40,555	3.2%
<b>PW-VEHICLE MAINTENANCE</b>																		
10140105	51620	PUBLIC WORKS EMPLOYEES	129,003	130,176	191,044	199,394	199,394	114,845					205,371	5,977	3.0%	205,371	5,977	3.0%
10140105	56100	OPERATING EXPENSES	2,324	4,369	1,953	2,300	2,300	1,878					2,500	200	8.7%	2,500	200	8.7%
10140105	56300	SNOW PLOW BLADES	3,250	5,856	3,600	5,500	5,500	3,010					5,500	-	0.0%	5,500	-	0.0%
10140105	56700	VEHICLE/EQUIP PARTS	200,842	181,602	170,388	150,000	150,000	80,316					150,000	-	0.0%	150,000	-	0.0%
10140105	56705	OXYGEN & WELDING	1,494	1,035	909	1,100	1,100	605					1,100	-	0.0%	1,100	-	0.0%
10140105	56715	TIRES	20,366	11,382	12,228	12,000	12,000	23,314					16,000	4,000	33.3%	16,000	4,000	33.3%
			357,279	334,420	380,122	370,294	370,294	223,969	60.48%				380,471	10,177	2.7%	380,471	10,177	2.7%

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DEPARTMENT	ACCOUNT #	ACCOUNT DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026				FY 2027								
						ADOPTED	REVISED	YTD-1/31/26	% of REVISED	DEPT PROPOSED	Diff vs FY26 Revised	% Chg Revised	MAYOR PROPOSED	Diff vs FY26 Revised	% Chge Revised			
<b>PW-ROAD UPKEEP</b>																		
	10140107	56301	73,148	83,284	134,276	115,308	115,308	44,965		140,000	24,692	21.4%	130,000	14,692	12.7%			
	10140107	56302	9	26	103	300	300	-		300	-	0.0%	300	-	0.0%			
	10140107	56303	18,313	5,096	19,117	5,000	5,000	5,000		5,000	-	0.0%	5,000	-	0.0%			
	10140107	56304	4,010	5,159	10,615	4,000	4,000	2,421		4,000	-	0.0%	4,000	-	0.0%			
	10140107	56305	3,063	3,000	4,119	3,000	3,000	3,000		3,000	-	0.0%	3,000	-	0.0%			
	10140107	56306	62,720	43,312	40,000	18,000	18,000	3,500		18,000	-	0.0%	18,000	-	0.0%			
	10140107	56307	3,000	3,000	3,000	3,000	3,000	3,000		3,000	-	0.0%	3,000	-	0.0%			
	10140107	56308	4,016	3,518	3,681	3,000	3,000	1,186		3,000	-	0.0%	3,000	-	0.0%			
	10140107	56312	1,002	-	4,636	1,500	1,500	1,322		1,500	-	0.0%	1,500	-	0.0%			
	10140107	57301	5,109	269	1,763	2,000	2,000	1,288		2,000	-	0.0%	2,000	-	0.0%			
			174,390	146,664	221,310	155,108	155,108	65,682	42.35%	179,800	24,692	15.9%	169,800	14,692	9.5%			
<b>PW-DRAINAGE IMPROVEMENT</b>																		
	10140109	56307																
	10140109	56308																
			-	-	-	-	-	-		-	-		-	-				
<b>PW-PROPERTY MAINTENANCE</b>																		
	10140111	58200	10,667	10,170	13,968	15,000	15,000	6,436		15,000	-	0.0%	15,000	-	0.0%			
	10140111	58210	33,924	26,063	31,287	26,000	26,000	11,115		26,000	-	0.0%	26,000	-	0.0%			
	10140111	58220	8,593	20,455	16,673	16,000	16,000	6,474		17,000	1,000	6.3%	17,000	1,000	6.3%			
	10140111	58225	25,088	16,592	9,545	12,500	12,500	5,719		13,500	1,000	8.0%	13,500	1,000	8.0%			
	10140111	58230	7,455	6,896	12,735	7,050	7,050	6,114		8,000	950	13.5%	8,000	950	13.5%			
	10140111	58235	5,730	3,322	9,944	8,000	8,000	4,130		8,000	-	0.0%	8,000	-	0.0%			
	10140111	58236	8,248	1,117	2,069	4,000	4,000	494		2,000	(2,000)	-50.0%	2,000	(2,000)	-50.0%			
			99,705	84,615	96,221	88,550	88,550	40,482	45.72%	89,500	950	1.1%	89,500	950	1.1%			
<b>PW-SANITATION</b>																		
	10140113	51620	615	-	709	2,000	2,000	699		2,000	-	0.0%	2,000	-	0.0%			
	10140113	54210	609,703	628,178	646,332	706,300	706,300	406,554		725,700	19,400	2.7%	725,700	19,400	2.7%			
	10140113	54224	348,736	366,101	390,501	470,000	470,000	217,524		520,000	50,000	10.6%	520,000	50,000	10.6%			
	10140113	56100	4,510	8,693	4,984	5,500	5,500	3,362		5,500	-	0.0%	5,500	-	0.0%			
	10140113	58790	68,445	76,538	74,474	90,000	90,000	41,521		90,000	-	0.0%	90,000	-	0.0%			
			1,032,009	1,079,510	1,117,000	1,273,800	1,273,800	669,660	52.57%	1,343,200	69,400	5.4%	1,343,200	69,400	5.4%			
<b>LIBRARY</b>																		
	10150101	51160	24,807	25,688	26,083	26,839	26,839	15,484		26,839	-	0.0%	26,839	-	0.0%			
	10150101	51600	78,950	81,192	76,690	85,529	85,529	29,644		82,400	(3,129)	-3.7%	82,400	(3,129)	-3.7%			
	10150101	51610	149,358	159,613	160,680	175,823	182,521	102,880		184,726	2,205	1.2%	184,726	2,205	1.2%			
	10150101	51615	111,141	119,208	124,024	128,004	128,004	68,270		130,177	2,173	1.7%	130,177	2,173	1.7%			
	10150101	51800	54,907	59,733	67,157	76,841	76,841	36,413		77,659	818	1.1%	77,659	818	1.1%			
	10150101	53645	-	-	720	2,500	1,500	150		2,500	1,000	66.7%	2,500	1,000	66.7%			
	10150101	53700	5,179	1,480	6,069	7,852	7,352	3,666		8,152	800	10.9%	8,152	800	10.9%			
	10150101	54310	-	1,534	1,645	1,800	677	-		1,800	1,123	165.9%	1,800	1,123	165.9%			
	10150101	55330	3,647	2,467	2,481	4,200	2,200	1,239		4,200	2,000	90.9%	4,200	2,000	90.9%			
	10150101	56100	18,084	11,650	11,367	14,523	12,523	4,653		29,658	17,135	136.8%	15,135	2,612	20.9%			
	10150101	56140	42,727	51,265	53,789	55,349	61,972	42,153		56,563	(5,409)	-8.7%	56,563	(5,409)	-8.7%			
	10150101	56420	54,399	51,036	50,557	56,000	56,000	17,762		62,500	6,500	11.6%	62,500	6,500	11.6%			
			543,199	564,866	581,262	635,260	641,958	322,314	50.21%	667,174	25,216	3.9%	652,651	10,693	1.7%			
<b>PARKS AND RECREATION</b>																		
	10160101	51600	79,974	82,236	84,598	87,484	87,484	50,472		90,109	2,625	3.0%	90,109	2,625	3.0%			
	10160101	51610	58,231	42,523	56,590	57,325	58,760	33,900		60,829	2,069	3.5%	60,829	2,069	3.5%			
	10160101	51615	69,200	122,233	108,786	121,940	121,940	64,273		121,122	(818)	-0.7%	121,122	(818)	-0.7%			
	10160101	51700	-	17,298	8,478	11,000	11,000	5,553		11,000	-	0.0%	11,000	-	0.0%			
	10160101	51710	16,328	11,910	16,330	17,300	17,300	-		17,300	-	0.0%	17,300	-	0.0%			
	10160101	51800	-	42,617	26,485	33,000	33,000	21,735		39,538	6,538	19.8%	39,538	6,538	19.8%			
	10160101	53303	-	11,416	14,151	20,363	20,363	8,113		19,157	(1,206)	-5.9%	19,157	(1,206)	-5.9%			
	10160101	53658	-	3,600	3,000	-	-	-		-	-	N/A	-	-	N/A			
	10160101	53700	161,462	161,462	161,462	200,000	200,000	149,075		209,250	9,250	4.6%	209,250	9,250	4.6%			
	10160101	54300	29,936	33,653	39,019	45,394	45,394	35,637		50,820	5,426	12.0%	47,280	2,426	5.3%			
	10160101	54310	-	2,661	396	2,268	2,268	1,302		2,268	-	0.0%	2,268	-	0.0%			
	10160101	56100	18,898	22,162	30,553	33,926	33,926	14,063		36,556	2,630	7.8%	34,606	680	2.0%			
	10160101	56220	36,588	34,949	32,685	37,550	37,550	17,951		37,000	(550)	-1.5%	37,000	(550)	-1.5%			
			470,617	588,720	582,533	667,550	668,985	402,074	60.10%	694,949	25,964	3.9%	689,999	21,014	3.1%			

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DEPARTMENT	ACCOUNT #	ACCOUNT DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026			FY 2027							
						ADOPTED	REVISED	YTD-1/31/26	% of REVISED	DEPT PROPOSED	Diff vs FY26 Revised	% Chg Revised	MAYOR PROPOSED	Diff vs FY26 Revised	% Chge Revised	
<b>BOE EXPENDITURES</b>																
	10170101	58790	34,337,932	35,815,724	38,157,522	40,462,242	40,462,242	-		41,872,335	1,410,093	3.5%	41,932,335	1,470,093	3.63%	
			34,337,932	35,815,724	38,157,522	40,462,242	40,462,242	-		41,872,335	1,410,093	3.5%	41,932,335	1,470,093		
<b>DEBT SERVICE</b>																
	10180101	58810	2,602,337	2,587,337	2,361,519	2,361,519	2,361,519	1,546,519		2,331,519	(30,000)	-1.3%	2,331,519	(30,000)	-1.3%	
	10180101	58811	1,231,494	1,126,378	1,019,180	916,040	916,040	644,305		809,629	(106,411)	-11.6%	809,629	(106,411)	-11.6%	
	10180101	58820	77,296	85,966	87,701	89,472	89,472	59,449		91,278	1,806	2.0%	91,278	1,806	2.0%	
	10180101	58821	12,510	12,004	10,269	8,499	8,499	5,865		6,693	(1,806)	-21.2%	6,693	(1,806)	-21.2%	
	10180101	58823	550,970	542,163	426,359	421,920	421,920	297,910		375,122	(46,798)	-11.1%	375,122	(46,798)	-11.1%	
	10180101	58830	1,625	1,625	1,625	50,000	50,000	-		50,000	-	0.0%	50,000	-	0.0%	
			4,476,232	4,355,473	3,906,653	3,847,450	3,847,450	2,554,048	66.38%	3,664,241	(183,209)	-4.8%	3,664,241	(183,209)	-4.8%	
<b>CONTRIBUTION TO CNR</b>																
	10185101	58790	1,150,285	1,653,735	1,791,098	1,177,779	1,177,779	158,708		2,132,304	954,525		1,786,987	609,208	51.7%	
			1,150,285	1,653,735	1,791,098	1,177,779	1,177,779	158,708	13.48%	2,132,304	954,525	81.0%	1,786,987	609,208	51.7%	
<b>TRANSFERRED FUNDS</b>																
	10188210	59300	664,060	504,131	412,392	-	-	-		-	-		-	-		
			664,060	504,131	412,392	-	-	-		-	-		-	-		
<b>TOTAL GENERAL GOVERNMENT</b>			28,806,860	29,174,548	29,343,126	29,902,735	29,914,020	16,147,181	53.98%	32,025,229	2,111,209	7.1%	31,878,334	1,964,314	6.57%	
<b>TOTAL BOARD OF EDUCATION</b>			34,337,932	35,815,724	38,157,522	40,462,242	40,462,242	-	0.00%	41,872,335	1,410,093	3.5%	41,932,335	1,470,093	3.63%	
<b>TOTAL EXPENDITURES</b>			63,144,792	64,990,272	67,500,648	70,364,977	70,376,262	16,147,181	22.94%	73,897,564	3,521,302	5.0%	73,810,669	3,434,407	4.88%	

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

ACCOUNT	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026		2027 PROPOSED	DIFF VS 2026 ORIGINAL BUDGET		% Chg over PY
					ADOPTED	YTD-1/31/26				
<b>GENERAL GOVERNMENT -- CHARGES FOR SERVICES</b>										
1011401 42046	ANIMAL CONTROL OFFICER FEES	1,355	645	565	800	195	700	(100)	-12.5%	
1011401 47009	MISCELLANEOUS	131,614	56,701	386,344	50,000	138,959	50,000	-	0.0%	
1011401 47019	RED WOLF ANTENNAE LEASE	69,894	71,856	74,810	70,000	14,703	70,000	-	0.0%	
1011401 47022	TOWN CLERK FEES	110,617	110,230	112,312	111,500	66,231	112,000	500	0.4%	
1011401 47023	ZONING/WETLANDS/ZBA FEES	10,285	7,915	11,409	10,000	5,520	12,000	2,000	20.0%	
1011401 47024	ASSESSOR'S FEES	414	497	199	300	116	200	(100)	-33.3%	
1011401 47025	PLANNING	13,658	4,467	1,706	5,000	900	-	(5,000)	-100.0%	
1011401 47036	OTHER LICENSE/PERMIT FEE	2,782	1,779	1,629	750	1,709	1,500	750	100.0%	
1011401 47037	DOG LICENSE FEES	10,329	10,155	10,541	10,000	2,948	10,100	100	1.0%	
1011401 47040	BUILDING PERMIT FEES	233,016	241,455	361,327	275,000	195,681	330,000	55,000	20.0%	
1011401 47041	EMPLOYEE HEALTH CO-PREMIUMS	469,516	536,856	478,229	525,000	259,408	525,000	-	0.0%	
1011401 47045	ASSESSMENTS RECEIVABLE	250,000	250,000	250,000	250,000	-	100,000	(150,000)	-60.0%	
1011401 47051	LVES CONTR TO EMS BLDG	100,000	59,980	-	-	-	-	-	-	
1011401 47053	LVES CONTR TO MED EQUIPMENT	20,000	-	-	-	-	-	-	-	
1012001 47055	SHARED SERVICES - ASSESSOR	33,024	29,401	30,133	36,800	22,825	36,800	-	-	
1011401 49006	WPCA CONTR TO FINANCE OFC	40,000	40,000	40,000	50,000	-	50,000	-	0.0%	
1011401 49051	LESTER HOUSE RENT	10,333	15,500	-	-	-	-	-	#DIV/0!	
		1,506,837	1,437,437	1,759,204	1,395,150	709,196	1,298,300	(96,850)	-6.9%	
<b>GENERAL GOVERNMENT -- GRANTS</b>										
1011402 41005	TELEPHONE LINE GRANTS	25,170	37,062	37,643	25,000	-	35,000	10,000	40.0%	
1011402 42001	PILOT: STATE PROPERTY	925,100	1,000,994	1,022,896	931,157	1,045,214	1,099,360	168,203	18.1%	
1011402 42007	DISABLED REIMBURSEMENT	972	940	1,185	1,000	1,402	1,000	-	0.0%	
1011402 42010	EMERGENCY MANAGEMENT	11,413	10,850	17,550	15,600	5,850	15,600	-	0.0%	
1011402 42011	ADDITIONAL VETERANS GRANT	4,360	4,281	3,163	4,300	3,788	3,700	(600)	-14.0%	
1011402 42012	MISCELLANEOUS STATE GRANTS	-	-	9,233	-	-	-	-	-	
1011402 42014	PEQUOT FUND	1,391,000	1,391,000	1,390,000	1,391,000	463,667	2,191,000	800,000	57.5%	
1011402 42044	MUNIC REV SHARING -- SALES TAX	291,322	390,170	-	-	2,468	-	-	-	
		2,649,337	2,835,297	2,481,670	2,368,057	1,522,390	3,345,660	977,603	41.3%	
<b>PUBLIC SAFETY -- CHARGES FOR SERVICES</b>										
1012001 47005	LEDYARD FIRE POLICE CHARGES	-	-	-	500	-	3,000	2,500	500.0%	
1012001 47007	DISPATCH REGIONALIZATION	70,325	95,036	103,671	95,000	78,190	104,000	9,000	9.5%	
1012001 47017	GALES FERRY FIRE POLICE CHARGES	-	1,127	975	500	-	1,000	500	100.0%	
1012001 47018	POLICE OUTSIDE OT	230,800	106,403	156,036	135,000	162,283	175,000	40,000	29.6%	
1012001 47038	PERMIT FEES	4,325	4,375	4,195	4,900	2,975	4,700	(200)	-4.1%	
1012001 47039	RECORDS FEES	2,210	2,076	2,133	2,000	984	2,000	-	0.0%	
		307,660	209,017	267,010	237,900	244,432	289,700	49,300	20.7%	
<b>PUBLIC SAFETY -- GRANTS</b>										
1012002 42034	DUI GRANT REIMBURSEMENT	-	-	-	12,000	-	12,000	-	0.0%	
1012002 47049	DISPATCH PRESTON	25,000	30,500	30,500	30,500	30,500	30,500	-	0.0%	
		25,000	30,500	30,500	42,500	30,500	42,500	-	0.0%	
<b>HEALTH &amp; WELFARE -- CHARGES FOR SERVICES</b>										
1013001 47021	SENIOR CENTER FEES	13,565	1,557	1,346	-	573	900	900	-	
1013001 47034	PUBLIC HEALTH NURSING FEES	539,462	18,032	-	-	-	-	-	-	



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

Department	Account #	Account Name	Project Description	2026 Approp	Current Account Balance	FY2027 REQUESTS				Source of Non-Tax Funding								
						Dept Request	Mayor	Council	Preliminary Tax Levy	LoCIP	Town Aid Road Grant	Municipal Aid Grant	Convey-ance	BOE CNR	Other			
<b>General Government</b>																		
Town Council	21010101-57300	New Equipment	Laptop Reserve Fund	1,500	893	1,500	1,500	-	1,500	-	-	-	-	-	-	-		
Historic Districts	21010103-54300/54500	R & M /Bldg Maintenance	Sawmill Damn Remediation	10,000	48,818	25,000	25,000	-	25,000	-	-	-	-	-	-	-		
Assessor	21012103-53305	Revaluation	Revaluation Reserve	50,000	48,500	50,000	50,000	-	50,000	-	-	-	-	-	-	-		
MIS	21012151-57310	Equip Replacement	Technology Upgrades	71,500	390	77,175	77,175	-	77,175	-	-	-	-	-	-	-		
MIS	TBD	TBD	Meeting Room Replacements	-	-	125,000	62,500	-	62,500	-	-	-	-	-	-	-		
Land Use	TBD	TBD	Design and Engineering Gales Ferry RT 12 Sidewalks	-	-	65,000	65,000	-	65,000	-	-	-	-	-	-	-		
Land Use	21014301-53306	POCD	Planning & Zoning Document Updates	-	17,500	75,000	75,000	-	75,000	-	-	-	-	-	-	-		
<b>Public Safety</b>																		
Police	21020101-56378	CALEA Accreditation	CALEA Accreditation	6,500	7,269	-	-	-	-	-	-	-	-	-	-	-		
Police	21020101-56379	Psych Exam Reserve	Psychological Exam Reserve	1,375	1,125	1,000	1,000	-	1,000	-	-	-	-	-	-	-		
Police	21020101-57300	New Equipment	Flock Safety Cameras	12,750	1,040	12,000	12,000	-	12,000	-	-	-	-	-	-	-		
Police	21020101-57510	Vehicle	Police Vehicles	54,326	24,458	92,720	46,360	-	46,360	-	-	-	-	-	-	-		
Police	21020101-58692	In Car Video	In Car Video	1,800	13,502	40,000	40,000	-	40,000	-	-	-	-	-	-	-		
Police	21020101-58693	Firearm Replacement Reserve	Firearm Reserve Fund	4,200	6,085	12,600	12,600	-	12,600	-	-	-	-	-	-	-		
Police	21020101-58695	Body Cameras	Body Worn Cameras	7,050	8,749	7,020	7,020	-	7,020	-	-	-	-	-	-	-		
Police	TBD	TBD	Body Armor Replacement	7,050	-	8,375	8,375	-	8,375	-	-	-	-	-	-	-		
Dispatch	21020103-57300	New Equipment	Radio Base Station Reserve Fund	9,500	50,557	8,500	8,500	-	8,500	-	-	-	-	-	-	-		
ACO	21020105-57300	New Equipment	ACO Vehicle Reserve Fund	2,000	5,828	2,000	2,000	-	2,000	-	-	-	-	-	-	-		
Admin Emerg Serv	21020401-54325	Fire Apparatus	Fire Apparatus Replacement	307,444	1,393,093	384,305	384,305	-	384,305	-	-	-	-	-	-	-		
Admin Emerg Serv	21020401-57306	New Equipment	AED Reserve	9,175	52,843	9,450	9,450	-	9,450	-	-	-	-	-	-	-		
Ledyard Fire	21020501-56215	Clothing Emerg. Serv.	Fire Fighter Personal Protective Equip.	15,000	18,984	15,000	15,000	-	15,000	-	-	-	-	-	-	-		
Ledyard Fire	21020501-57300	New Equipment	Fire Hose			3,000	3,000	-	3,000	-	-	-	-	-	-	-		
Ledyard Fire	21020501-57300	New Equipment	SCBA Replacement			12,000	12,000	-	12,000	-	-	-	-	-	-	-		
Ledyard Fire	21020501-57300	New Equipment	Thermal Imaging Camera			3,000	3,000	-	3,000	-	-	-	-	-	-	-		
Ledyard Fire	21020501-57301	New Equipment	Portable Radios and Pagers	39,000	89,878	7,000	7,000	-	7,000	-	-	-	-	-	-	-		
Ledyard Fire	21020501-57300	New Equipment	R-13 New Engine Equipment			5,000	5,000	-	5,000	-	-	-	-	-	-	-		
Ledyard Fire	21020501-57300	New Equipment	Hurst Battery Tools			12,000	12,000	-	12,000	-	-	-	-	-	-	-		
Gales Ferry Fire	21020551-52615	Clothing Emerg. Serv.	Fire Fighter Personal Protective Equip.	16,000	26,180	16,000	16,000	-	16,000	-	-	-	-	-	-	-		
Gales Ferry Fire	21020551-57300	New Equipment	Communication Equipment			-	-	-	-	-	-	-	-	-	-	-		
Gales Ferry Fire	21020551-57300	New Equipment	Firefighting Equipment			-	-	-	-	-	-	-	-	-	-	-		
Gales Ferry Fire	21020551-57300	New Equipment	Air Bottles			-	-	-	-	-	-	-	-	-	-	-		
Gales Ferry Fire	21020551-57300	New Equipment	SCBA Replacement			-	-	-	-	-	-	-	-	-	-	-		
Gales Ferry Fire	21020551-57300	New Equipment	Breathing Air Compressor			-	-	-	-	-	-	-	-	-	-	-		
Gales Ferry Fire	21020551-57300	New Equipment	Rescue Tools Replacement	44,000	246,767	-	-	-	-	-	-	-	-	-	-	-		
Gales Ferry Fire	21020551-57300	New Equipment	Fire Station Generator Replacement			-	-	-	-	-	-	-	-	-	-	-		
Gales Ferry Fire	21020551-57300	New Equipment	Station Exhaust Removal System Replacement			-	-	-	-	-	-	-	-	-	-	-		
Gales Ferry Fire	21020551-57300	New Equipment	Fire Hose Replacement			-	-	-	-	-	-	-	-	-	-	-		

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

Department	Account #	Account Name	Project Description	2026 Appropriation	Current Account Balance	FY2027 REQUESTS				Source of Non-Tax Funding					
						Dept Request	Mayor	Council	Preliminary Tax Levy	LoCIP	Town Aid Road Grant	Municipal Aid Grant	Convey- ance	BOE CNR	Other
<b>Public Works</b>															
PW	21040101-57311	Heavy Equipment	Heavy Equipment	80,000	4,800	85,000	85,000	-	40,000	-	-	-	45,000	-	-
PW	21040101-57312	Large Trucks	Large Trucks	165,000	32,833	190,000	190,000	-	190,000	-	-	-	-	-	-
PW	21040101-57313	Small Trucks	Small Trucks	40,000	11,827	42,500	42,500	-	42,500	-	-	-	-	-	-
PW	21040101-57314	Light Equipment	Light Equipment	16,000	9,772	16,000	16,000	-	16,000	-	-	-	-	-	-
PW	21040101-57315	Pooled Vehicles	Pooled Vehicles	15,000	46,825	15,000	15,000	-	15,000	-	-	-	-	-	-
PW	21040101-57316	Beverage Container Surcharges	Sweeper	-	-	12,000	12,000	-	12,000	-	-	-	-	-	-
PW	21040107-54005	Road Restoration	Road Restoration	890,000	7,655	1,065,000	900,000	-	99,202	182,572	197,141	421,085	-	-	-
PW	21040107-54006	Road Maintenance	Road Maintenance	147,889	83,647	197,141	197,141	-	-	-	197,141	-	-	-	-
PW	21040111-58240	Building Reserve Fund	Municipal Building Reserve Fund	100,000	140,910	100,000	100,000	-	100,000	-	-	-	-	-	-
PW	21040107-54017-G0015	Whitford Brook Watershed	Whitford Brook Watershed Infrastructure	2,250,000	-	2,800,000	2,800,000	-	-	-	-	-	-	-	2,800,000
<b>Library</b>															
Library	21050101-57300	New Equipment	Technology Upgrades	-	110	5,000	5,000	-	5,000	-	-	-	-	-	-
<b>Parks &amp; Recreation</b>															
PR	Fund 0203	Site Improvements	See CIP Backup for Details	-	-	92,000	92,000	-	-	-	-	-	92,000	-	-
<b>Schools</b>															
Capital / CNR	CNR TOTAL		See CIP Backup for Details	-	-	391,500	306,500	-	306,500	-	-	-	-	-	-
Operating	OPERATING TOTAL		See CIP Backup for Details	-	-	156,500	156,500	-	-	-	-	-	-	-	156,500
<b>TOTAL</b>						<b>6,237,286</b>	<b>5,878,426</b>	<b>-</b>	<b>1,786,987</b>	<b>182,572</b>	<b>394,282</b>	<b>421,085</b>	<b>137,000</b>	<b>-</b>	<b>2,956,500</b>

\*\*\* BOE Operating Budget

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

FY27 CAPITAL IMPROVEMENT PLAN REQUESTS															
DEPARTMENT	DESCRIPTION	Priority	Total 2027 Request	Dept. Request	Mayor	FY27 COUNCIL	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35	FY36
<b>Town Council</b>			1,500												
	Laptop Reserve Fund	SR		1,500	1,500	-	1,500	1,500	1,500	1,500	1,500	-			
<b>Historic District Comm</b>			25,000												
	Sawmill Dam Remediation	DF		25,000	25,000	-	25,000	50,000	250,000	100,000	-	-			
<b>Assessor's Office</b>			50,000												
	Revaluation	SR		50,000	50,000	-	50,000	50,000	-	-	-	-	-	-	-
<b>MIS</b>			202,175												
	Computer & Server Replacement Reserve Fund	SR		77,175	77,175	-	81,034	85,085	89,340	93,807	96,621	101,452			
	Meeting Room Replacements	SR		125,000	62,500	-	62,500	-	-	-	-	-			
<b>Land Use</b>			140,000												
	Design and Engineering Gales Ferry RT 12 Sidewalks	SR		65,000	65,000	-	65,000	-	-	-	-	-	-	-	-
	Planning & Zoning Document Updates	SR		75,000	75,000	-	75,000	-	-	-	-	-	-	-	-
<b>Police Department</b>			184,215												
	CALEA Accreditation			-	-	-	-	-	-	-	-	-	-	-	-
	Psychological Exam Reserve	SR(5)		1,000	1,000	-	1,000	1,000	1,000	1,000	1,000	1,000			
	Flock Safety Cameras	SR(2)		12,000	12,000	-	12,000	12,000	12,000	12,000	12,000	12,000			
	Police Vehicles	SR(1)		92,720	46,360	-	92,720	48,000	96,000	96,000	98,000	99,000			
	In Car Video	SR(5)		40,000	40,000	-	40,000	40,000	1,800	1,800	1,800	1,800			
	Firearm Reserve Fund	SR(3)		12,600	12,600	-	8,400	500	500	500	500	500			
	Body Worn Cameras	SR(6)		7,020	7,020	-	7,020	7,020	7,020	7,020	7,020	7,020			
	Body Armor Replacement	SR(7)		8,375	8,375	-	8,375	8,375	8,375	8,375	8,500	8,500			
	Radio Base Station Reserve Fund	SR (2)		8,500	8,500	-	8,500	8,500	8,500	8,500	8,500	8,500			
	ACO Vehicle Reserve Fund	SR(1)		2,000	2,000	-	2,000	2,000	2,000	5,000	5,000	5,000			
<b>Ledyard Fire Company</b>			57,000												
	Fire Fighter Personal Protective Equip.	RPH (1)		15,000	15,000	-	15,000	15,000	15,000	15,000	15,000	15,000			
	Fire Hose	RPH (3)		3,000	3,000	-	3,000	2,000	2,000	1,500	1,500	1,500			
	SCBA Replacement	SR (2)		12,000	12,000	-	12,000	12,000	12,000	12,000	12,000	12,000			
	Thermal Imaging Camera	IOE (6)		3,000	3,000	-	3,000	-	-	-	-	-			
	Portable Radios and Pagers	IOE(6)		7,000	7,000	-	7,000	7,000	5,000	-	-	-			
	R-13 New Engine Equipment	RPH (4)		5,000	5,000	-	5,000	5,000	5,000	5,000	-	-			
	Hurst Battery Tools	SR(5)		12,000	12,000	-	-	-	-	-	-	-			
<b>Gales Ferry Fire District</b>			16,000												
	Fire Fighter Personal Protective Equip.	RPH (1)		16,000	16,000	-	17,000	17,000	17,000	18,000	18,000	18,000			
	Communication Equipment	SR (2)		-	-	-	5,000	5,000	5,000	5,000	5,000	5,000			
	Firefighting Equipment	RPH (2)		-	-	-	3,000	3,000	3,000	3,000	3,000	3,000			
	Air Bottles	RPH (1)		-	-	-	5,000	6,000	6,000	7,500	7,500	-			
	SCBA Replacement	RPH (2)		-	-	-	15,000	15,000	18,000	18,000	20,000	20,000			
	Breathing Air Compressor	RPH (2)		-	-	-	-	-	-	-	-	-			
	Rescue Tools Replacement	RPH (2)		-	-	-	4,000	4,000	4,000	4,000	4,000	4,000			
	Fire Station Generator Replacement	RPH (2)		-	-	-	-	-	-	-	-	-			
	Station Exhaust Removal System Replacement	RPH (2)		-	-	-	-	-	-	-	-	-			
	Fire Hose Replacement	RPH (2)		-	-	-	4,000	4,000	4,000	4,000	4,000	4,000			
<b>Admin Emerg Serv</b>			393,755												
	AED Reserve	RPH		9,450	9,450	-	9,575	9,950	10,205	10,468	10,782	11,106			
	Fire Apparatus Replacement	SR		384,305	384,305	-	407,363	439,952	459,750	480,439	502,059	524,651			

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

FY27 CAPITAL IMPROVEMENT PLAN REQUESTS															
DEPARTMENT	DESCRIPTION	Priority	Total 2027 Request	Dept. Request	Mayor	FY27 COUNCIL	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35	FY36
<b>Public Works</b>															
	<i>Equipment</i>		360,500												
	Heavy Equipment	SR(H)		85,000	85,000	-	85,000	85,000	85,000	90,000	90,000	90,000			
	Large Trucks	SR(H)		190,000	190,000	-	190,000	190,000	200,000	200,000	200,000	200,000			
	Small Trucks	SR(H)		42,500	42,500	-	42,500	45,000	45,000	47,500	47,500	50,000			
	Light Equipment	SR, IOE(M)		16,000	16,000	-	17,000	17,000	17,000	18,000	18,000	18,000			
	Pooled Vehicles	SR(H)		15,000	15,000	-	17,500	17,500	20,000	20,000	22,500	22,500			
	Sweeper	SR(H)		12,000	12,000	-	12,000	12,000	12,000	12,000	12,000	12,000			
	<i>Roads</i>		1,262,141												
	Road Restoration	DF,SR,C (H)		1,065,000	900,000	-	1,065,000	1,065,000	1,115,000	1,115,000	1,115,000	1,165,000			
	Road Maintenance			197,141	197,141	-	-	-	-	-	-	-			
	<i>Buildings</i>		100,000												
	Municipal Building Reserve Fund	SR(H)		100,000	100,000	-	110,000	110,000	120,000	120,000	130,000	130,000			
	<i>Other</i>		2,800,000												
	Whitford Brook Watershed Infrastructure	DF,SR,C (H)		2,800,000	2,800,000	-	2,800,000	2,800,000	1,150,000	-	-	-			
<b>Library</b>			5,000												
	Technology Upgrades	SR		5,000	5,000	-	5,000	5,000	5,000	5,000	5,000	5,000			
<b>Parks &amp; Recreation</b>			92,000												
	Tree Trimming / Removal	DF		15,000	15,000	-	-	-	-	-	-	-			
	Security Camera	RPH		15,000	15,000	-	-	-	-	-	-	-			
	Park Amenities	IOE		20,000	20,000	-	-	-	-	-	-	-			
	Blonders Upgrades	IOE		25,000	25,000	-	-	-	-	-	-	-			
	AED's and Climate Controlled Boxes	RPH		17,000	17,000	-	-	-	-	-	-	-			
<b>Board of Education</b>			600,000												
	<i>Bondable</i>														
	LHS - Boiler System Replacement & BMS System	20	DF	-	-	-	20,000,000	-	-	-	-	-	-	-	-
	LHS - Parking Lot	36	DF	-	-	-	-	-	1,500,000	-	-	-	-	-	-
	LHS - Window Replacement	18	DF	-	-	-	3,500,000	-	-	-	-	-	-	-	-
	LHS - Add Elavator to Lower Level	34	NEF	-	-	-	-	-	-	-	350,000	-	-	-	-
	LHS - Classroom Ventilation and Air Conditioning	23	DF	-	-	-	21,250,000	-	-	-	-	-	-	-	-
	LHS - Roof Replacement	33	SR	-	-	-	-	-	-	-	8,000,000	-	-	-	-
	LHS - Replace Media Center Roof	24	DF	-	-	-	525,000	-	-	-	-	-	-	-	-
	LHS - Auditorium Air Conditioning	22	NEF	-	-	-	500,000	-	-	-	-	-	-	-	-
	LMS - Expand Cafeteria	21	NEF	600,000	600,000	-	-	-	-	-	-	-	-	-	-
	JWL - Window Replacement	35	IOE	-	-	-	-	-	-	1,200,000	-	-	-	-	-
	JWL - Parking Lot	37	DF	-	-	-	-	500,000	-	-	-	-	-	-	-

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

<b>FY27 CAPITAL IMPROVEMENT PLAN REQUESTS</b>															
DEPARTMENT	DESCRIPTION	Priority	Total 2027 Request	Dept. Request	Mayor	FY27 COUNCIL	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35	FY36
<i>Capital / Non-Recurring</i>			391,500												
	LHS - Needs study (BOE is paying from FY 26 capital)	1		75,000	-	-	-	-	-	-	-	-	-	-	-
	LHS - Lower Level Restrooms	25		-	-	-	-	85,000	-	-	-	-	-	-	-
	LHS - Lower Level Locker Rooms	26		-	-	-	-	-	125,000	-	-	-	-	-	-
	LHS - Boiler System Repairs	2		22,500	22,500	-	-	-	-	-	-	-	-	-	-
	LHS - Electrostatic Locker Painting	30		-	-	-	-	-	-	-	-	-	50,000	-	-
	LHS - Science Lab Upgrades	6		-	-	-	138,000	142,000	145,000	-	-	-	-	-	-
	LHS - Culinary Room Renovations	38		-	-	-	-	75,000	-	-	-	-	-	-	-
	LHS - Resurface Tennis Courts	28		-	-	-	50,000	-	-	-	-	-	-	-	-
	LHS - Outdoor Athletics Lavs / Storage	29		-	-	-	-	-	-	-	-	-	-	200,000	-
	LHS - Replace Turf Field Scoreboard	16		-	-	-	70,000	-	-	-	-	-	-	-	-
	LHS - Varsity Lockerroom Renovation	19		-	-	-	-	150,000	-	-	-	-	-	-	-
	LHS - Athletic Lockerroom Renovation	10		-	-	-	-	150,000	-	-	-	-	-	-	-
	LHS - Replacement Field Lights	27		-	-	-	-	-	125,000	-	-	-	-	-	-
	LHS - Replacement PA System	5		10,000	10,000	-	-	-	-	-	-	-	-	-	-
	LHS - Gym Bleachers	31		-	-	-	200,000	-	-	-	-	-	-	-	-
	LHS - Gym Dividing Wall	17		-	-	-	35,000	-	-	-	-	-	-	-	-
	LHS - Aux Gym Padding	32		-	-	-	30,000	-	-	-	-	-	-	-	-
	LHS - Replace sewer piping	15		-	-	-	-	70,000	-	-	-	-	-	-	-
	LHS - Softball field renovation	11		-	-	-	45,000	-	-	-	-	-	-	-	-
	JWL - Classroom Renovations	7		140,000	140,000	-	143,000	146,000	-	-	-	-	-	-	-
	JWL - Basketball Court Pavement	12		-	-	-	70,000	-	-	-	-	-	-	-	-
	JWL - Replace PA System	3		6,000	6,000	-	-	-	-	-	-	-	-	-	-
	CO - Replacement Truck	8		80,000	70,000	-	-	-	-	-	-	-	-	-	-
	District - Trailer	9		5,000	5,000	-	-	-	-	-	-	-	-	-	-
	GFS - Playground Surface	13		-	-	-	50,000	-	-	-	-	-	-	-	-
	GFS - Replace PA System	4		6,000	6,000	-	-	-	-	-	-	-	-	-	-
	GHS - Turf Playground	14		47,000	47,000	-	-	-	-	-	-	-	-	-	-
<i>Operating</i>			156,500												
	LHS - Parking Lot Repairs			4,000	4,000	-	4,000	4,000	4,000	-	-	-	-	-	-
	LHS - Athletic Field Repairs			7,500	7,500	-	7,500	7,500	7,500	-	-	-	-	-	-
	LHS - Masonry Repairs			5,000	5,000	-	5,000	5,000	5,000	-	-	-	-	-	-
	Districtwide - HVAC Maintenance			140,000	140,000	-	140,000	140,000	140,000	-	-	-	-	-	-
<b>PRIORITY KEY</b>															
RPH	Risk to Public Health														
DF	Deteriorated Facility														
SR	Systematic Replacement														
IOE	Improvement of Operating Efficiency														



# TOWN OF LEDYARD CONNECTICUT

Fred B. Allyn III  
Mayor

Jessica Michaud  
Executive Assistant to the Mayor

741 Colonel Ledyard Highway  
Ledyard, CT 06339-1551  
Telephone (860) 464-3222  
FAX (860) 464-1126

Re: Contingency Plan

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

P

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

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

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

Mayor@ledyardct.org

www.ledyardct.org

**BUDGET PREPARATION  
SUGGESTED SCHEDULE/GUIDE  
AND  
ANNUAL TOWN BUDGET PROCESS  
(Suggested Schedule Guide)**

**(Please Note Some Dates are Subject to Change)**

**Key:**

**Purple: Suggested Date - Not Dictated by Town Charter;**

**Green/Blue: Dictated by Town Charter.**

Reference: Town Charter Chapter VII - Pages (s) 28 – 31

**October/November (Election Year-Dec)** Town Council prepares and submits letter of Directive for Fiscal Year Budget to Mayor and Board of Education.

**(This Date is NOT dictated by Charter)**

**December** – Town Council approves Town Council Department budget to submit to Mayor's Office.

**(This Date is NOT dictated by Charter)**

**Per Town Charter**

**(1/20/2026)**

3rd Monday in January All Departments submit preliminary budget to Mayor's Office (Monday 1/19/2026 is Martin Luther King Day Holiday).

**Per Town Charter**

**(2/23/2026)**

4th Monday in February the Board of Education shall file budget estimates to Mayor's Office.

**Per Town Charter**

**(3/2/2026)**

1st Monday in March the Mayor submits budget to Town Council and files with Town Clerk's Office.

March

Finance Committee conducts Departmental Budget Work Sessions. Departments review and submits budget materials to Town Council.

**(4/8/2026)**

Town Council finalizes budget to Present to a Public Hearing.

**(This Date is NOT dictated by Charter)**

**(4/15/2026)**

Town Council files proposed budget with Town Clerk's Office for Public Hearing.

**(This Date is NOT dictated by Charter)**

**Per Town Charter On or Before Last Monday in April**

**(4/21/2026) (Tuesday)**

On OR Before the last Monday in April the Town Council conducts one or more Public Hearings on the proposed budget at the Council Chambers. (School Vacation 4/13/2026 - 4/17/2026)

4/22/2026

Town Council Votes to Finalize Budget  
(This Date is NOT dictated by Charter)

Per Town Charter

(5/4/2026)

1<sup>st</sup> Monday of May the Town Council files proposed budget with Town Clerk's Office for Annual Town Meeting

Per Town Charter

(5/18/2026)

3rd Monday in May Annual Town Meeting on the proposed budget to adjourn to a vote on the voting machine the following day (Tuesday).

Per Town Charter

(Tuesday 5/19/2026)

Vote on Budget on voting machine

Per Town Charter

Should the Referendum does not approve the budget; the budget will be referred back to the Council, the Town Council should reconsider the budget and present it for a second vote on the voting machines three weeks following the previous referendum.

In the event the second referendum does not approve a budget, the Town Council shall adopt a final budget by the fourth Monday in June. Should both the referenda and the Town Council fail to adopt a final budget by the fourth Monday in June, the budget that was presented at the second referendum shall be deemed to have been adopted.

Per Town Charter

6/22/2026

On or before the **Fourth Monday in June**, the Town Council shall fix the tax rate in mils.

\*\* The budget must be presented as a Resolution



Chairman Gary St. Vil

# TOWN OF LEDYARD CONNECTICUT

741 Colonel Ledyard Highway  
Ledyard, Connecticut 06339-1551  
(860) 464-3203  
[towncouncil@ledyardct.org](mailto:towncouncil@ledyardct.org)

March 17, 2026

Senator Cathy Osten  
Representative Gregory Howard  
Representative Larry Pemberton  
Representative Brian Lanoue  
Legislative Office Building  
300 Capitol Avenue; Room 2700  
Hartford, Connecticut 06106-1591

Dear Senator Osten and Representatives Howard, Lanoue, and Pemberton:

On behalf of the Ledyard Town Council, I write to express our strong support for legislative efforts to modernize and strengthen Connecticut's Education Cost Sharing (ECS) formula.

Public education is one of the most important investments we make in our communities. However, the ECS foundation amount has not been meaningfully updated since 2013. During that time, inflation and rising operational costs have significantly increased the true cost of educating students. Municipal leaders and policy organizations estimate that if ECS funding had simply kept pace with inflation, the State of Connecticut would be investing roughly \$900 million more annually in public education than it does today.

Because the ECS formula has not kept pace with economic realities, the financial burden has increasingly shifted onto municipalities and local property taxpayers. As a result, towns like Ledyard are placed in the difficult position of balancing responsible fiscal stewardship with our obligation to support strong schools. Local governments have limited revenue options, and property taxes can only sustain so much of the growing cost of public education.

In Ledyard, education represents the largest portion of our municipal budget. Our community strongly values the quality of our schools and the opportunities they provide for our students but maintaining that standard while keeping property taxes affordable for residents becomes increasingly difficult when state education funding does not reflect current economic realities.

This issue has become a recurring challenge for municipalities across Connecticut. Each year, Boards of Education must develop budgets to meet student needs, while municipal leaders must simultaneously ensure that local taxes remain affordable for residents. When state funding formulas fail to reflect current economic conditions, it creates unnecessary tension in the local budget process and places additional pressure on municipal taxpayers.

The Ledyard Town Council believes that modernizing the ECS formula is an important step toward restoring balance to Connecticut's education funding system. Adjusting the ECS foundation to better reflect current costs, and ensuring the formula remains responsive to inflation over time, would provide municipalities with greater predictability and stability in the budget process while continuing to support high-quality public education.

We respectfully urge the General Assembly to continue pursuing reforms that strengthen the ECS program and ensure that state education funding reflects the true cost of educating Connecticut's students.

We welcome the opportunity to work collaboratively with the legislature to modernize the ECS formula so that municipalities can provide high-quality education without over-reliance on local property taxes.

Thank you for your continued service to the residents of Ledyard and the State of Connecticut.

Sincerely,



Gary St. Vil  
Town Council Chairman

cc: Senator Martin Looney, President Pro Tempore, Connecticut State Senate  
Representative Matthew Ritter, Speaker of the House  
Senator Doug McCrory, Co-Chair, Education Committee  
Representative Jennifer Leeper, Co-Chair, Education Committee  
Representative Nick Gauthier  
Mayor Fred Allyn III, Town of Ledyard  
Jennifer Reguin, Chair, Ledyard Board of Education  
Connecticut Conference of Municipalities (CCM)



# TOWN OF LEDYARD CONNECTICUT

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March 17, 2026

Senator Martin Looney, President of the Senate  
Legislative Office Building  
300 Capitol Avenue; Room 3300  
Hartford, Connecticut 06106-1591

Senator Cathy Osten  
Legislative Office Building  
300 Capitol Avenue; Room 2700  
Hartford, Connecticut 06106-1591

Dear Senator Looney, Senator Osten, and Representatives Howard, Pemberton, Lanoue:

On behalf of the Ledyard Town Council, we write to transmit Resolution #003-2026/Mar 11(a), adopted by the Ledyard Town Council, expressing our support for Raised House Bill #5407, "*An Act Concerning State Reimbursement to Municipalities for Revenue Lost Due to the Property Tax Exemption for Veterans with a One Hundred Percent Permanent and Total Disability Rating.*"

The Town of Ledyard proudly supports the men and women who have served in the United States Armed Forces and especially those veterans who have sustained permanent and total service-connected disabilities in defense of our nation. Public Act #24-46 represents an important recognition of those sacrifices, and our community strongly supports the intent of the exemption established under that legislation.

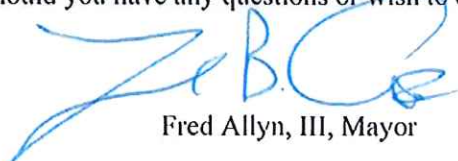
As a neighboring community to Naval Submarine Base New London and other regional military installations, Ledyard is home to many active-duty service members, veterans, and military families who contribute greatly to the fabric of our town. We remain deeply committed to supporting those who have served our country.

At the same time, the fiscal impact of this exemption is currently borne entirely by municipalities. As the number of qualifying veterans increases, the resulting loss of local property tax revenue places increasing pressure on municipal budgets and local taxpayers.

Raised House Bill #5407 provides a responsible and balanced solution by establishing a mechanism for the full reimbursement of municipalities for revenue losses attributable to the exemption. This approach ensures that Connecticut's commitment to its most severely disabled veterans remains strong while also ensuring that the cost of that commitment is shared equitably across the state.

The Ledyard Town Council respectfully urges the Connecticut General Assembly to support Raised House Bill #5407 during the current legislative session.

Should you have any questions or wish to discuss this matter further, please do not hesitate to contact us.



Fred Allyn, III, Mayor

Sincerely,



Gary St. Vil, Chairman

cc: Senator Anthony Nolan  
Senator Martha Marx  
Representative Greg Howard  
Representative Larry Pemberton  
Representative Brian Lanoue  
Courtney Cullinan, Chief of Staff  
Members of the Veterans and Military Affairs Committee

Town of Ledyard Support for Raised House Bill #5407

GS/rm



# TOWN OF LEDYARD CONNECTICUT

741 Colonel Ledyard Highway  
Ledyard, Connecticut 06339-1551  
(860) 464-3203  
[towncouncil@ledyardct.org](mailto:towncouncil@ledyardct.org)

Res: 003-2026/Mar 11 (a)

## TOWN OF LEDYARD RESOLUTION SUPPORTING HOUSE BILL #5407

*"AN ACT CONCERNING STATE REIMBURSEMENT TO MUNICIPALITIES FOR REVENUE LOST DUE TO THE PROPERTY TAX EXEMPTION FOR VETERANS WITH A ONE HUNDRED PERCENT PERMANENT AND TOTAL DISABILITY RATING".*

WHEREAS, the Town of Ledyard proudly supports the men and women who have served in the United States Armed Forces and recognizes the extraordinary sacrifices made by veterans who have sustained service-connected permanent and total disabilities; and

WHEREAS, the Town of Ledyard strongly supports the property tax exemption established by Public Act 24-46 and believes that veterans who have sustained permanent and total service-connected disabilities deserve meaningful recognition for their sacrifices; and

WHEREAS, the Town of Ledyard is proud to be home to many active-duty service members, veterans, and military families due to our proximity to Naval Submarine Base New London and other regional military installations; and

WHEREAS, Public Act 24-46, implemented on October 1, 2024, established a property tax exemption for veterans who have been determined by the United States Department of Veterans Affairs to have a 100% permanent and total service-connected disability; and

WHEREAS, the fiscal impact of this exemption is currently borne entirely by municipalities, resulting in a reduction in local property tax revenue and placing additional financial pressure on municipal budgets and local taxpayers; and

WHEREAS, Raised House Bill #5407, *"An Act Concerning State Reimbursement to Municipalities for Revenue Lost Due to the Property Tax Exemption for Veterans with a One Hundred Percent Permanent and Total Disability Rating,"* proposes to establish a mechanism for the full reimbursement of municipalities for the revenue losses attributable to this exemption; and

WHEREAS, providing state reimbursement would ensure that the cost of honoring Connecticut's most severely disabled veterans is shared equitably across the State of Connecticut rather than borne solely by the municipalities in which those veterans reside; and

WHEREAS, the Town of Ledyard is required, by charter, to hold a public hearing on the municipal budget prior to the last Monday in April, develop and file said budget with accurate revenue projects with the Town Clerk by the first Monday in May, and subsequently adopt a final municipal budget by the fourth Monday in June;

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Town of Ledyard Resolution Supporting Bill #5407

*"An Act Concerning State Reimbursement To Municipalities For Revenue Lost Due To The Property Tax Exemption For Veterans With A One Hundred Percent Permanent And Total Disability Rating"*

Page 1 of 2

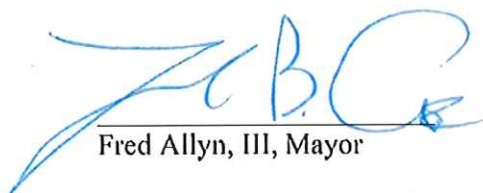
NOW, THEREFORE BE IT RESOLVED, that the Ledyard Town Council hereby expresses its strong support for Raised House Bill #5407 and respectfully urges the Connecticut General Assembly to pass this legislation during the current legislative session.

BE IT FURTHER RESOLVED, that the Ledyard Town Council calls upon the Governor of the State of Connecticut and the Connecticut General Assembly to work collaboratively with municipalities to ensure that programs designed to support disabled veterans are funded in a fair and sustainable manner.

BE IT FURTHER RESOLVED, that the Town Council expresses its appreciation to the members of Connecticut's Veterans and Military Affairs Committee for their continued work on behalf of Connecticut's veteran community.

BE IT FURTHER RESOLVED, that the Town Council Clerk is directed to transmit a copy of this resolution to Governor Ned Lamont, Senator Martin Looney, President Pro Tempore of the Senate, Speaker of the House Matt Ritter, Senator Cathy Osten, Senator Martha Marx, Senator Anthony Nolan, Representative Brian Lanoue, Representative Greg Howard, Representative Larry Pemberton, the Connecticut General Assembly Veterans' Affairs Committee, and the Connecticut General Assembly Finance, Revenue and Bonding Committee to convey the Town of Ledyard's position on this matter.

Adopted by the Ledyard Town Council on: March 11, 2026



Fred Allyn, III, Mayor



Gary St. Vil, Chairman

**Request to add additional line in Mayor’s budget, with Account Description “Reimbursements”.  
Request funding line for \$1,000.**

**History-** The Town of Ledyard has one Administrative vehicle (a 2009 Ford Fusion sedan) available for the Mayor, Town Hall Staff, Library Staff and in some instances, for police administrative use. Over the past nine years, I have had the opportunity to use the town administrative car one time. If the car is in demand, I have always taken my personal vehicle and made sure the Admin vehicle was available for the rest of the staff. During those nine years, I have only requested mileage reimbursement once or twice.

**The Mayoral role includes various monthly commitments which include travel to the following:**

- Council of Governments. Monthly meeting plus subcommittees
- Southeastern CT Enterprise Region (SeCTer): Monthly meetings plus subcommittees
- Greater Norwich Area Chamber of Commerce: 8-10 meetings per year
- Municipal area CEO meetings: typically, 10 meetings per year
- Ledyard Interchurch Emergency Assistance Fund (LICEAF): 10 meetings per year
- Other meetings that come up during the year: 8-10 meetings. This can include the Coast Guard Academy, Fort Trumbull, Sub Base, Millstone, State Capitol and various in-town meetings.

<b>Destination</b>	<b>Distance</b>	<b>Total Round Trips</b>	<b>Total miles</b>
COG	27.2	18	490
SeCTer	18.6	16	298
Chamber	15.0	10	150
LICEAF	10.2	10	102
CEO meets	13.0	10	130
Other	16.8	10	168
<b>Total avg. annual miles</b>			<b>1,338</b>

The 2026 IRS approved reimbursement rate for motor vehicle travel is .725 cents per mile. At the stated rate, the estimated annual expenditure from the new budget line will be \$970.

## Current CLC Discounts

### INGRAM

- 43% off hardcover trade
- 37.5% off paperback
- 22% off library bound/reinforced books
- 30% off graphic novels
- 0-43% off prebound books
- 16% off university press trade
- 8% off textbooks and technical books
- 8% off small press, university press non-trade, limited demand titles
- 0% off Net Books, NO service charge
- 0-15% off DVD, Blu-Ray, and 4K Ultra HD
- 0-15% off audiobooks on CD
- 0-5% off music on CD
- 0-5% off console video games

### Amazon

There are no set discounts by item type, but a variety of discounts depending on the purchase and brand of item. Free shipping. Amazon Business Books for Libraries offers special library benefits including extra discounts on new releases and free MARC records.

### Midwest Tape

- 25% off DVD, Blu-Ray, 4K Ultra HD
- 0% off with free library safe packaging Audiobooks on CD / Spoken Word CDs
- 20% Playaway
- 25% off Music CDs
- 0% off VidieGoGo

**WT Cox:** Discounted magazines, ranging from 0-28%

**Transparent Language:** 30% off service

**Thorndike Cengage:** 25% off Large Print (35% with free shipping during quarterly sales)



Preliminary All Fees FYE 2025-2026 (3% Ops & Pika 5% Overdrive & Delivery)

Library	Staff Ports	Library PCs	OPS	3% inc	PIKA	3% inc	OVERDRIVE	5% inc	DELIVERY	5% inc	Fees 2025	2024-2025	Fees 2025-2026	Overall Inc
Bethany	4	11	\$ 16,626	\$ 17,125	\$ 438	\$ 451	\$ 3,168	\$ 3,326	\$ 1,154	\$ 1,211	\$ 21,386	\$ 22,114	\$ 22,114	3.40%
Branford	12	58	\$ 53,380	\$ 54,982	\$ 2,203	\$ 2,269	\$ 9,718	\$ 10,204	\$ 5,768	\$ 6,056	\$ 71,070	\$ 73,511	\$ 73,511	3.44%
Durham	10	20	\$ 40,516	\$ 41,731	\$ 1,383	\$ 1,424	\$ 3,566	\$ 3,744	\$ 3,613	\$ 3,794	\$ 49,077	\$ 50,693	\$ 50,693	3.29%
East Haddam	7	20	\$ 29,201	\$ 30,077	\$ 996	\$ 1,025	\$ 4,078	\$ 4,282	\$ 2,660	\$ 2,793	\$ 36,935	\$ 38,178	\$ 38,178	3.36%
East Hampton	6	16	\$ 24,870	\$ 25,616	\$ 433	\$ 446	\$ 2,163	\$ 2,271	\$ 1,155	\$ 1,212	\$ 28,620	\$ 29,545	\$ 29,545	3.23%
East Lyme	12	31	\$ 49,599	\$ 51,087	\$ 1,692	\$ 1,742	\$ 10,325	\$ 10,841	\$ 4,461	\$ 4,684	\$ 66,076	\$ 68,354	\$ 68,354	3.45%
Essex	4	20	\$ 17,887	\$ 18,423	\$ 608	\$ 627	\$ 2,147	\$ 2,254	\$ 1,601	\$ 1,681	\$ 22,243	\$ 22,985	\$ 22,985	3.34%
Ivoryton	2	8	\$ 8,663	\$ 8,923	\$ 295	\$ 304	\$ 1,886	\$ 1,980	\$ 801	\$ 841	\$ 11,645	\$ 12,048	\$ 12,048	3.46%
Guilford	12	78	\$ 56,180	\$ 57,866	\$ 1,987	\$ 2,046	\$ 14,739	\$ 15,476	\$ 5,110	\$ 5,365	\$ 78,016	\$ 80,753	\$ 80,753	3.51%
Haddam	5	17	\$ 21,238	\$ 21,875	\$ 595	\$ 612	\$ 3,703	\$ 3,888	\$ 1,601	\$ 1,681	\$ 27,137	\$ 28,057	\$ 28,057	3.39%
Hamden	20	49	\$ 82,292	\$ 84,761	\$ 2,807	\$ 2,891	\$ 16,291	\$ 17,105	\$ 7,415	\$ 7,786	\$ 108,805	\$ 112,543	\$ 112,543	3.44%
Ledyard	10	22	\$ 40,796	\$ 42,020	\$ 1,420	\$ 1,462	\$ 6,600	\$ 6,930	\$ 3,743	\$ 3,930	\$ 52,558	\$ 54,342	\$ 54,342	3.39%
Lyme	3	14	\$ 12,513	\$ 12,888	\$ 300	\$ 309	\$ 1,310	\$ 1,376	\$ 735	\$ 772	\$ 14,858	\$ 15,345	\$ 15,345	3.28%
Madison	12	42	\$ 51,140	\$ 52,674	\$ 1,692	\$ 1,742	\$ 11,496	\$ 12,071	\$ 4,484	\$ 4,709	\$ 68,812	\$ 71,196	\$ 71,196	3.46%
Middlefield	2	11	\$ 9,083	\$ 9,356	\$ 309	\$ 318	\$ 1,832	\$ 1,924	\$ 801	\$ 841	\$ 12,025	\$ 12,438	\$ 12,438	3.44%
Mitchell	4	0	\$ 15,086	\$ 15,539	\$ 516	\$ 532	\$ 445	\$ 467	\$ 1,365	\$ 1,433	\$ 17,412	\$ 17,971	\$ 17,971	3.21%
New London	8	57	\$ 38,154	\$ 39,299	\$ 1,268	\$ 1,306	\$ 3,669	\$ 3,852	\$ 3,214	\$ 3,375	\$ 46,304	\$ 47,831	\$ 47,831	3.30%
North Branford	8	30	\$ 34,373	\$ 35,404	\$ 1,065	\$ 1,097	\$ 4,376	\$ 4,595	\$ 2,754	\$ 2,891	\$ 42,568	\$ 43,988	\$ 43,988	3.33%
North Haven	10	2	\$ 37,995	\$ 39,135	\$ 1,171	\$ 1,206	\$ 7,573	\$ 7,952	\$ 3,095	\$ 3,250	\$ 49,834	\$ 51,542	\$ 51,542	3.43%
North	3	11	\$ 12,598	\$ 12,976	\$ 302	\$ 311	\$ 1,760	\$ 1,848	\$ 811	\$ 852	\$ 15,471	\$ 15,987	\$ 15,987	3.33%
Norwich	14	51	\$ 59,943	\$ 61,741	\$ 2,042	\$ 2,103	\$ 7,066	\$ 7,420	\$ 5,368	\$ 5,636	\$ 74,419	\$ 76,900	\$ 76,900	3.33%
Old Lyme	7	25	\$ 29,901	\$ 30,799	\$ 1,019	\$ 1,049	\$ 4,823	\$ 5,064	\$ 2,672	\$ 2,806	\$ 38,415	\$ 39,717	\$ 39,717	3.39%
Old Saybrook	7	46	\$ 32,842	\$ 33,828	\$ 1,120	\$ 1,154	\$ 5,168	\$ 5,427	\$ 2,955	\$ 3,103	\$ 42,086	\$ 43,511	\$ 43,511	3.39%
Orange	9	42	\$ 39,825	\$ 41,020	\$ 1,355	\$ 1,396	\$ 7,036	\$ 7,388	\$ 3,473	\$ 3,646	\$ 51,689	\$ 53,450	\$ 53,450	3.41%
Preston	3	9	\$ 12,333	\$ 12,703	\$ 318	\$ 328	\$ 1,395	\$ 1,465	\$ 773	\$ 812	\$ 14,820	\$ 15,308	\$ 15,308	3.29%
Stony Creek	4	7	\$ 16,066	\$ 16,548	\$ 544	\$ 560	\$ 1,313	\$ 1,378	\$ 1,424	\$ 1,495	\$ 19,347	\$ 19,982	\$ 19,982	3.28%
Wallingford	18	117	\$ 84,272	\$ 86,800	\$ 3,157	\$ 3,252	\$ 17,999	\$ 18,899	\$ 8,265	\$ 8,678	\$ 113,693	\$ 117,629	\$ 117,629	3.46%
Woodbridge	9	31	\$ 38,285	\$ 39,433	\$ 1,175	\$ 1,211	\$ 5,659	\$ 5,942	\$ 3,096	\$ 3,251	\$ 48,215	\$ 49,837	\$ 49,837	3.36%
West Haven	13	0	\$ 49,029	\$ 50,500	\$ 1,678	\$ 1,728	\$ 6,317	\$ 6,633	\$ 4,213	\$ 4,423	\$ 61,237	\$ 63,285	\$ 63,285	3.34%
Westbrook	6	27	\$ 26,410	\$ 27,202	\$ 622	\$ 641	\$ 2,681	\$ 2,815	\$ 1,613	\$ 1,693	\$ 31,326	\$ 32,352	\$ 32,352	3.27%
<b>Totals</b>	<b>244</b>	<b>872</b>	<b>\$ 1,041,099</b>	<b>\$ 1,072,332</b>	<b>\$ 34,509</b>	<b>\$ 35,544</b>	<b>\$ 170,302</b>	<b>\$ 178,817</b>	<b>\$ 90,190</b>	<b>\$ 94,699</b>	<b>\$ 1,336,099</b>	<b>\$ 1,381,392</b>	<b>\$ 1,381,392</b>	<b>3.39%</b>

2024/2025	
Port	\$3,771.50
PC Fee	\$140.04

2024/2025		2025/2026
Port	\$3,771.50	\$3,884.65
PC Fee	\$140.04	\$144.24

Preliminary All Fees FYE 2026-2027 (3% Ops & Pika 5% Overdrive & Delivery)

Library	Staff Ports	Library PCs	OPS	3% inc	PIKA	3% inc	OVERDRIVE	5% inc	DELIVERY	5% inc	Fees 2025-2026	Fees 2026-2027	Overall Inc
Bethany	4	11	\$ 17,125	\$ 17,639	\$ 451	\$ 465	\$ 3,326	\$ 3,493	\$ 1,211	\$ 1,272	\$ 22,114	\$ 22,868	3.41%
Branford	12	58	\$ 54,982	\$ 56,631	\$ 2,269	\$ 2,337	\$ 10,204	\$ 10,714	\$ 6,056	\$ 6,359	\$ 73,511	\$ 76,042	3.44%
Durham	10	20	\$ 41,731	\$ 42,983	\$ 1,424	\$ 1,467	\$ 3,744	\$ 3,931	\$ 3,794	\$ 3,983	\$ 50,693	\$ 52,365	3.30%
East Haddam	7	20	\$ 30,077	\$ 30,980	\$ 1,025	\$ 1,056	\$ 4,282	\$ 4,496	\$ 2,793	\$ 2,933	\$ 38,178	\$ 39,465	3.37%
East Hampton	6	16	\$ 25,616	\$ 26,384	\$ 446	\$ 459	\$ 2,271	\$ 2,385	\$ 1,212	\$ 1,273	\$ 29,545	\$ 30,501	3.24%
East Lyme	12	31	\$ 51,087	\$ 52,620	\$ 1,742	\$ 1,795	\$ 10,841	\$ 11,383	\$ 4,684	\$ 4,918	\$ 68,354	\$ 70,715	3.45%
Essex	4	20	\$ 18,423	\$ 18,976	\$ 627	\$ 645	\$ 2,254	\$ 2,367	\$ 1,681	\$ 1,765	\$ 22,985	\$ 23,753	3.34%
Ivoryton	2	8	\$ 8,923	\$ 9,191	\$ 304	\$ 313	\$ 1,980	\$ 2,079	\$ 841	\$ 883	\$ 12,048	\$ 12,466	3.47%
Guilford	12	78	\$ 57,866	\$ 59,602	\$ 2,046	\$ 2,108	\$ 15,476	\$ 16,249	\$ 5,365	\$ 5,634	\$ 80,753	\$ 83,592	3.52%
Haddam	5	17	\$ 21,875	\$ 22,532	\$ 612	\$ 631	\$ 3,888	\$ 4,083	\$ 1,681	\$ 1,765	\$ 28,057	\$ 29,010	3.40%
Hamden	20	49	\$ 84,761	\$ 87,303	\$ 2,891	\$ 2,978	\$ 17,105	\$ 17,960	\$ 7,786	\$ 8,175	\$ 112,543	\$ 116,417	3.44%
Ledyard	10	22	\$ 42,020	\$ 43,280	\$ 1,462	\$ 1,506	\$ 6,930	\$ 7,276	\$ 3,930	\$ 4,127	\$ 54,342	\$ 56,189	3.40%
Lyme	3	14	\$ 12,888	\$ 13,275	\$ 309	\$ 318	\$ 1,376	\$ 1,444	\$ 772	\$ 810	\$ 15,345	\$ 15,848	3.28%
Madison	12	42	\$ 52,674	\$ 54,254	\$ 1,742	\$ 1,795	\$ 12,071	\$ 12,674	\$ 4,709	\$ 4,944	\$ 71,196	\$ 73,667	3.47%
Middlefield	2	11	\$ 9,356	\$ 9,637	\$ 318	\$ 328	\$ 1,924	\$ 2,020	\$ 841	\$ 883	\$ 12,438	\$ 12,867	3.44%
Mitchell	4	0	\$ 15,539	\$ 16,005	\$ 532	\$ 548	\$ 467	\$ 491	\$ 1,433	\$ 1,505	\$ 17,971	\$ 18,548	3.21%
New London	8	57	\$ 39,299	\$ 40,478	\$ 1,306	\$ 1,345	\$ 3,852	\$ 4,045	\$ 3,375	\$ 3,543	\$ 47,831	\$ 49,411	3.30%
North Branford	8	30	\$ 35,404	\$ 36,466	\$ 1,097	\$ 1,130	\$ 4,595	\$ 4,825	\$ 2,891	\$ 3,036	\$ 43,988	\$ 45,457	3.34%
North Haven	10	2	\$ 39,135	\$ 40,309	\$ 1,206	\$ 1,242	\$ 7,952	\$ 8,349	\$ 3,250	\$ 3,412	\$ 51,542	\$ 53,313	3.43%
North Stonington	3	11	\$ 12,976	\$ 13,365	\$ 311	\$ 321	\$ 1,848	\$ 1,940	\$ 852	\$ 894	\$ 15,987	\$ 16,520	3.34%
Norwich	14	51	\$ 61,741	\$ 63,593	\$ 2,103	\$ 2,166	\$ 7,420	\$ 7,791	\$ 5,636	\$ 5,918	\$ 76,900	\$ 79,468	3.34%
Old Lyme	7	25	\$ 30,799	\$ 31,722	\$ 1,049	\$ 1,081	\$ 5,064	\$ 5,317	\$ 2,806	\$ 2,946	\$ 39,717	\$ 41,066	3.40%
Old Saybrook	7	46	\$ 33,828	\$ 34,842	\$ 1,154	\$ 1,188	\$ 5,427	\$ 5,698	\$ 3,103	\$ 3,258	\$ 43,511	\$ 44,987	3.39%
Orange	9	42	\$ 41,020	\$ 42,250	\$ 1,396	\$ 1,438	\$ 7,388	\$ 7,758	\$ 3,646	\$ 3,828	\$ 53,450	\$ 55,274	3.41%
Preston	3	9	\$ 12,703	\$ 13,084	\$ 328	\$ 338	\$ 1,465	\$ 1,538	\$ 812	\$ 853	\$ 15,308	\$ 15,812	3.30%
Stony Creek	4	7	\$ 16,548	\$ 17,045	\$ 560	\$ 577	\$ 1,378	\$ 1,447	\$ 1,495	\$ 1,570	\$ 19,982	\$ 20,639	3.29%
Wallingford	18	117	\$ 86,800	\$ 89,404	\$ 3,252	\$ 3,350	\$ 18,899	\$ 19,844	\$ 8,678	\$ 9,112	\$ 117,629	\$ 121,710	3.47%
Woodbridge	9	31	\$ 39,433	\$ 40,616	\$ 1,211	\$ 1,247	\$ 5,942	\$ 6,240	\$ 3,251	\$ 3,413	\$ 49,837	\$ 51,516	3.37%
West Haven	13	0	\$ 50,500	\$ 52,015	\$ 1,728	\$ 1,780	\$ 6,633	\$ 6,965	\$ 4,423	\$ 4,644	\$ 63,285	\$ 65,404	3.35%
Westbrook	6	27	\$ 27,202	\$ 28,018	\$ 641	\$ 660	\$ 2,815	\$ 2,956	\$ 1,693	\$ 1,778	\$ 32,352	\$ 33,413	3.28%
<b>Totals</b>	<b>244</b>	<b>872</b>	<b>\$ 1,072,332</b>	<b>\$ 1,104,501</b>	<b>\$ 35,544</b>	<b>\$ 36,610</b>	<b>\$ 178,817</b>	<b>\$ 187,758</b>	<b>\$ 94,699</b>	<b>\$ 99,434</b>	<b>\$ 1,381,392</b>	<b>\$ 1,428,304</b>	<b>3.40%</b>

	<u>2024/2025</u>	<u>2025/2026</u>	<u>2026/2027</u>
Port Fee	\$3,771.50	\$3,884.65	\$4,001.18
PC Fee	\$140.04	\$144.24	\$148.57

## Roxanne Maher

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**From:** Timothy Ryan  
**Sent:** Thursday, March 19, 2026 3:49 PM  
**To:** Jessica Buhle  
**Cc:** Roxanne Maher; Carmen Garcia Irizarry; Fred Allyn, III  
**Subject:** Re: Budget workshop on 3/19

First, I'd like to apologize for not being able to attend today.

As we have seen in the past three workshops, the general government budget is indeed running lean, with responsible, thoughtful budgets put forward by our town department heads.

Taking healthcare and town-wide capital out of the equation, we see the following increases in operations costs:

- General Government increases ~2.4% from 2025-26; this includes the mayor's request that we received today for an additional line item for \$1,000 for reimbursements, which I support.
- The BOE budget increases ~3.6%.

Beyond the edits and updates we have discussed in the aforementioned workshops, the only proposed budget changes I would have are the following:

- Reduce the increase to the top line BOE budget to \$1,000,000, for a new budget of \$41,462,242.

This represents an increase of nearly 2.5% from last year's BOE budget, and is a slightly higher increase than the general government, which generally faces the same inflationary and contractual salary challenges that the BOE cites in their presentation.

I believe this should result in a .25 mill, or nearly 30% reduction, to the proposed increase to the tax levy, but I'll leave the exact calculations to Finance Director Bonin and his team.

It is my position that ANY increase to the equivalent neutral mill rate after revaluation will have an outsized effect on all homeowners, since the value of a "mill" is substantially more than the last budget cycle. This, combined with the fact that revaluation shifted a bigger portion of the tax burden onto residential properties, and lack of any clear path to additional significant revenue at this time, demands that we pass a budget as minimal an increase as possible. The sad truth is that, even if we passed a budget with a zero mill increase, the average tax bill would still increase due to the effects of revaluation.

After last year's dramatic increase in the BOE budget, and two failed budget referendums, we need to put our best foot forward and control the ever-increasing burden on taxpayers.

I do remain hopeful that the CT Legislature will act fast on House Bill 5407, and we can amend our projected revenue prior to finalizing the budget; however, we can't assume that will be the case.

Again, my apologies for not being able to attend.

-Tim

Timothy Ryan

On Mar 18, 2026, at 11:16 PM, Timothy Ryan <[tryan@ledyardct.org](mailto:tryan@ledyardct.org)> wrote:

Jess;

I have an emergent schedule issue with my kids that will prevent me from attending tomorrow's workshop for more than 15 minutes.

I could support an earlier start (3pm) but I don't think that worked for Carmen, and it's inside of 24 hours, anyway.

While I want to be part of the discussion, I also don't expect the meeting to be canceled/rescheduled on my account. To that end, I will at least submit my written remarks tomorrow for yours and Carmen's consideration.

Sorry for the late notice.

-Tim

Timothy Ryan

## Roxanne Maher

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**From:** Carmen Garcia Irizarry  
**Sent:** Tuesday, March 31, 2026 9:58 PM  
**To:** Roxanne Maher  
**Subject:** Budget Data

Hi Roxanne,

Can you forward this email to Councilor Buhle and Councilor Ryan? Unfortunately, I won't be able to attend the meeting so I want to share this with them.

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In preparation for the budget workshops, I reviewed the budgets for the fiscal years 2023, 2024, and 2025. I only did three years as finding the documents in our website is not always very straight forward. I believe some of this information will answer questions that some of our fellow councilors might have and also questions from the public.

I analyzed the original and revised appropriations for each department, as well as the final amounts spent. I also compared the predicted revenues with the actual revenues received by the Town. All this data was recorded in two spreadsheets using the numbers from the budget documents found on our website for each year and the Excel spreadsheet that Matt sent to the Finance Committee. Since I won't be able to attend the Finance Committee meeting on April 1, 2026, I can discuss these spreadsheets in more detail at our next Town Council meeting and answer any questions that may arise. But in the meantime, I would like to share some of my observations.

These are some of the things that I noticed:

1. Many departments ended the year with a positive balance, although some were only a few hundred dollars.
2. More departments ended the year in the positive than in the negative. However, some departments, like the police department, finished the year with a significant deficit due to overtime pay as the department is understaffed. For others the deficit was by a few thousand dollars.
3. The Town, overall, consistently finished each year under budget.
4. The Town's revenues exceeded predictions in all three years. The revenue from interest on deposits was significantly higher than estimated. For 2023, the estimated amount was \$80,000 and the amount received was \$576,150. For 2024, the estimated amount was \$300,000 and received was \$1,014,472. For 2025, the estimated amount was \$550,000 and the amount received was \$1,031,324. Matt explained to us the difficulty of making adequate estimates for this specific line item.
5. For General Government Grants, the amount received was also significantly higher than estimated, although the difference was not as substantial as for the interest on deposits. For Education Grants, 2023 and 2024 ended with a significant amount higher than estimated, but 2025 saw a significant decrease. However, the Education Charges for 2025 were higher than estimated due to changes made by the state to the formulas.
6. Each year, the Town finished the year with a surplus and the mill rate stabilization fund was not used.

Regarding the budget draft, at this time, I don't have any other changes that I would like to propose.

Thanks,  
Carmen

Sent from my iPad

Timothy K. Ryan  
Ledyard Town Councilor  
Member, Ledyard Finance Committee  
Submitted remarks for the 4/8/26 Special Finance Meeting to be included in the official record

First, my apologies for not being able to be present tonight. My specific comments are as follows.

### **Comments on Business of the Meeting**

As we have seen over the course of the multiple Finance Committee budget workshops, the general government budget is indeed running lean, with responsible, thoughtful budgets put forward by our town department heads. Unfortunately, healthcare costs continue to rise, and this year we are incurring a 10.5%, or nearly \$900k increase, in overall health care costs compared to last year. While these costs continue to be burdened entirely on the general government budget, it's important to note that 75% of the total healthcare cost is attributed to the BOE.

Taking healthcare and town-wide capital out of the equation (to isolate operational costs), we see the following increases in operations costs:

- General Government: ~2.4% from 2025-26
- BOE: ~3.6% from 2025-26

To be clear, I do not perceive these to be exorbitant increases. However, after revaluation, ANY increase to the equivalent neutral mill rate will have an outsized effect on all homeowners, since the value of a "mill" is substantially more than the last budget cycle.

Additionally, revaluation did not result in uniform increases to all housing values (i.e., some home values increased more than others) and shifted a bigger portion of the tax burden onto residential properties, since commercial valuation was essentially flat. The net result is the sad truth that even if we passed a budget with a zero mill increase, homeowners would still see an increase in their tax bill.

There is, unfortunately, no clear path to additional significant revenue at this time, and in fact we have lost some revenue when it comes to motor vehicle taxes, due to the decreased mill rate and revamped assessment method established by the state. We also continue to be short funded by the state when it comes to PILOT funding, recovering only 49% of tax revenue from land that is otherwise non-taxable.

That said, I am hopeful that the CT state legislature will take up a bill to fix the PILOT issue related to tribal land, and favorably pass CT House Bill 5407, which reimburses municipalities for 100% P&T veteran's exemptions. I am also hopeful that the CT Legislature will consider revising the ECS formula, which would increase the amount sent to municipalities. Unfortunately, it is unlikely that any of these issues will be resolved before we need to finalize a budget, and so we must work with revenues we know to be true.

Compounding this, we also have future revenue concerns when it comes to personal property tax revenue from the Mashantucket Pequot Tribe (tax on property that belongs to private, non-tribal businesses that exist on tribal lands, such as the Tanger Outlets); Legislation was endorsed and passed by our own state senator that eliminated our ability to collect this tax, creating a \$700k hole in our revenue. This has been temporarily supplanted by state funding, but that is only guaranteed for the next two budget cycles.

This ultimately reinforces the fact that we, as a council, need to do whatever we can to control the ever-increasing burden on ALL taxpayers, and also respect the negative optics of introducing new, recurring expenses in an environment with so many variables.

To that end, the only proposed budget changes I would offer are the following:

- Change the top line BOE budget to \$41,700,000, a ~3% or \$1.24M increase over last year's budget. This is a \$232,335 reduction to the board's request for \$41,932,335.

This is still a significant increase over last year, and a markedly less aggressive proposal than I previously offered. This should result in a further .13 Mill reduction to the proposed 26.58 Mill rate (in addition to reductions already made on the town side), or a 16% reduction to the proposed increase to the tax levy; but I'll leave the exact calculations to Finance Director Bonin.

I arrived at this proposed figure after carefully reviewing the BOE budget, and believe this more accurately represents a budget that is not only more than adequate for maintaining current operations, but also supports myriad of operational facility improvements, all without adding the burden of additional recurring salary positions (as well as benefits costs for said positions).

Considering the BOE expects a projected 10% decrease in enrollment over the next 10 years, I do not believe adding new positions (along with the resulting benefits costs) is the right move at this time. Additionally, because of this decreased enrollment projection, the teacher to student ratio will increase naturally, as will the per pupil expenditures. All good things for student facing services.

It is important to note that any significant housing developments currently being proposed and/or discussed in town would not come to fruition during the next budget year; as such, if these developments happen, and if they introduce additional students into the school system, we will have the opportunity to address these needs in the next budget cycle.

During the last few budget cycles, I had repeatedly warned against the financial realities that Ledyard would have to face in the coming years (e.g., revaluation, loss of personal property tax on tribal lands, etc.), and unfortunately those realities have come to fruition.