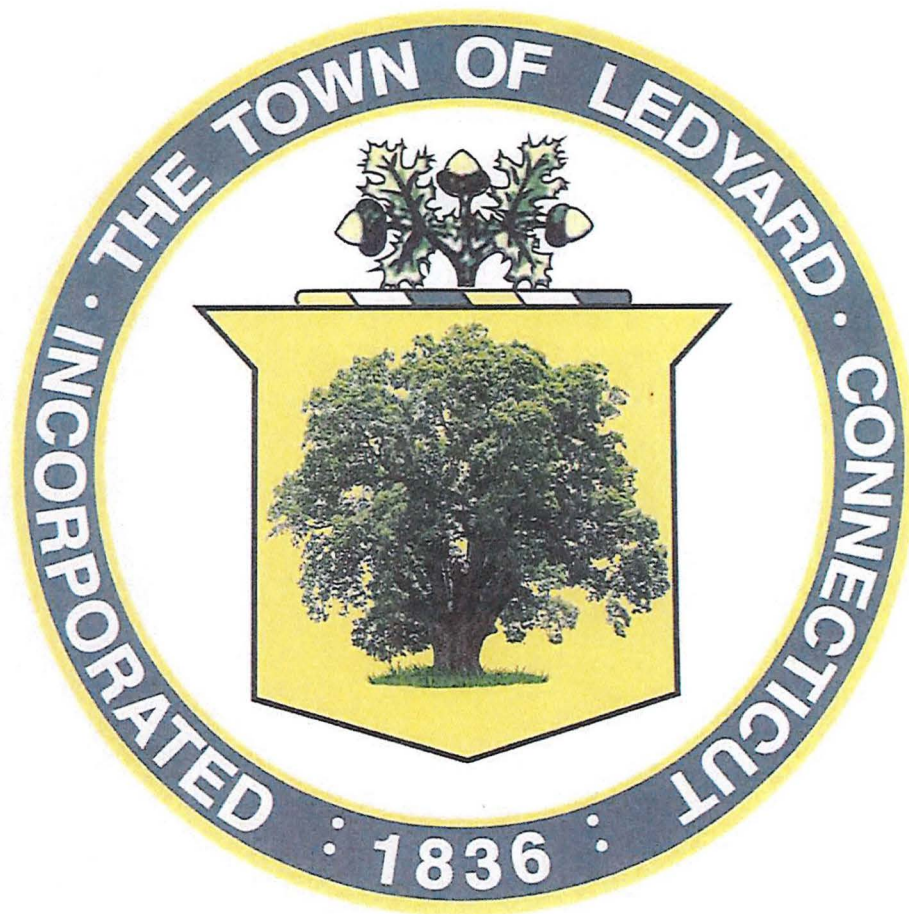


# **TOWN OF LEDYARD BUDGET**

**FISCAL YEAR 2026-2027**



**MARCH 3, 2026**

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# TOWN OF LEDYARD CONNECTICUT OFFICE OF THE MAYOR

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

March 2, 2026

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

Chairman St. Vil,

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

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

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

The United Way 2025 "The State of ALICE"<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 'F B Allyn', with a stylized flourish at the end.

Fred B. Allyn III, Mayor

Endnotes:

- 
- 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/>

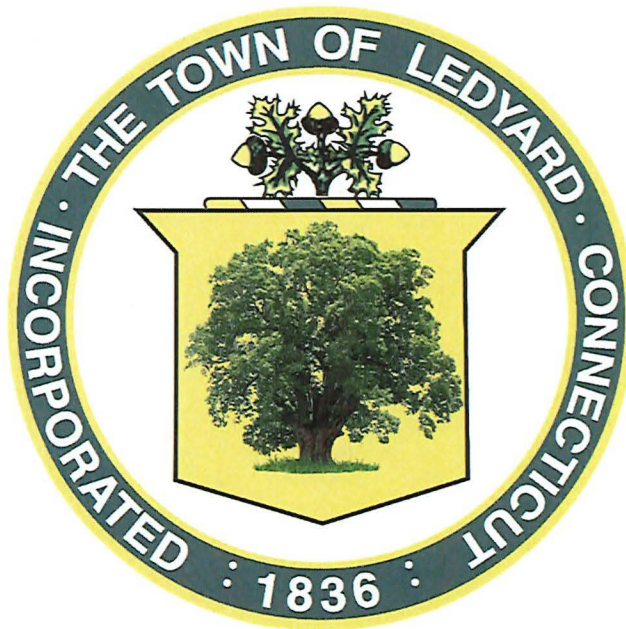
# Town of Ledyard

## Proposed Budget Overview

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**TOWN OF LEDYARD AND BOARD OF EDUCATION**

**FISCAL YEAR 2026-2027**



# Budget Process

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

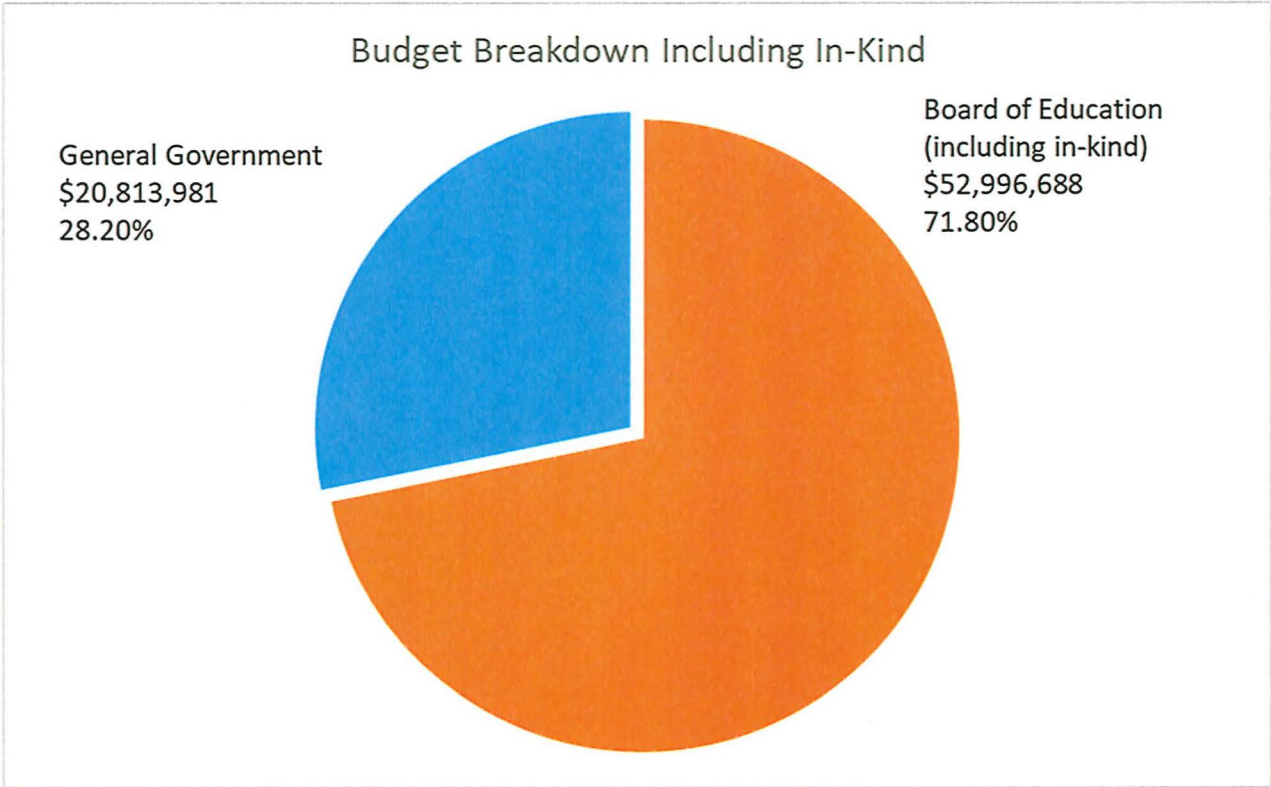
The proposed budget offers a set of priorities for the taxpayers to consider.

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

# Budget Pressures

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

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



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

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

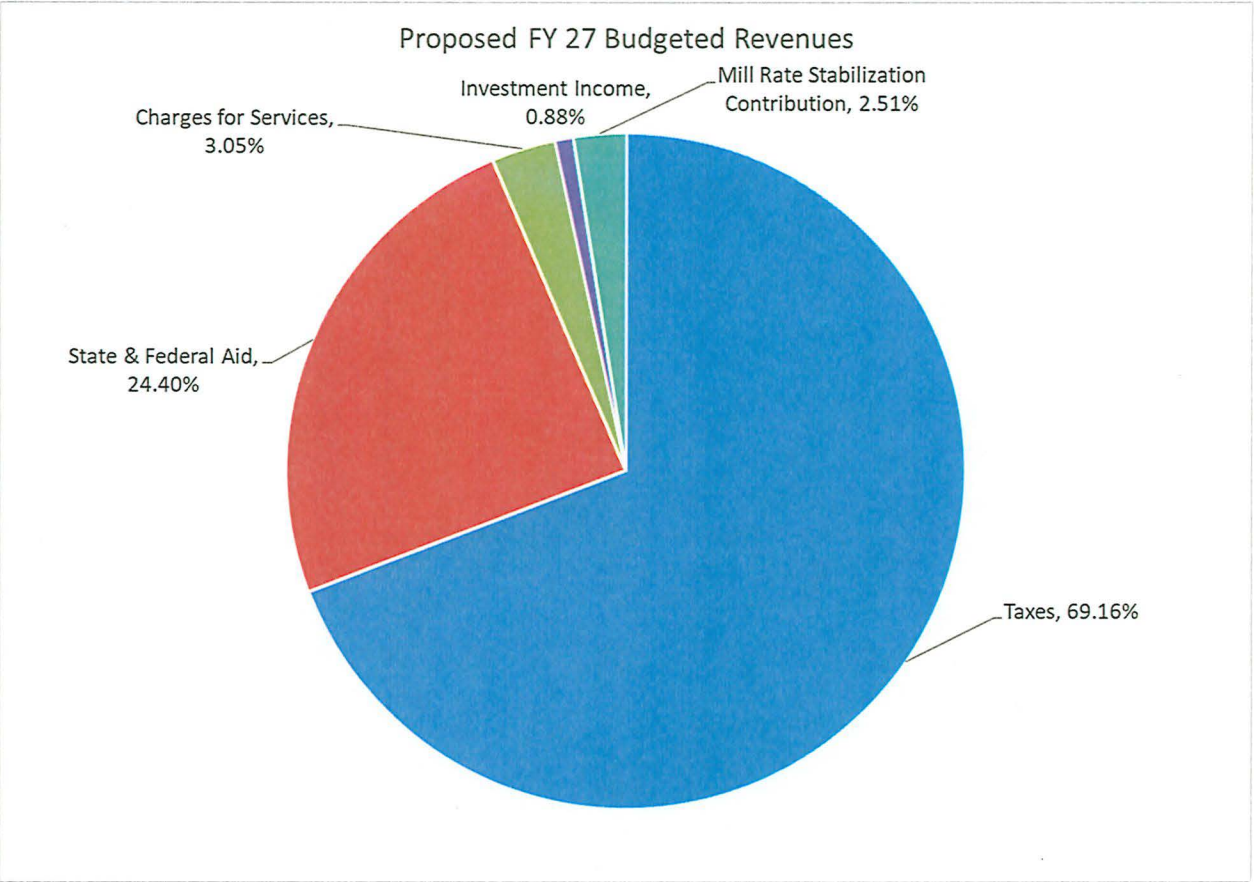
## Funding of the Budget

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

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

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

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



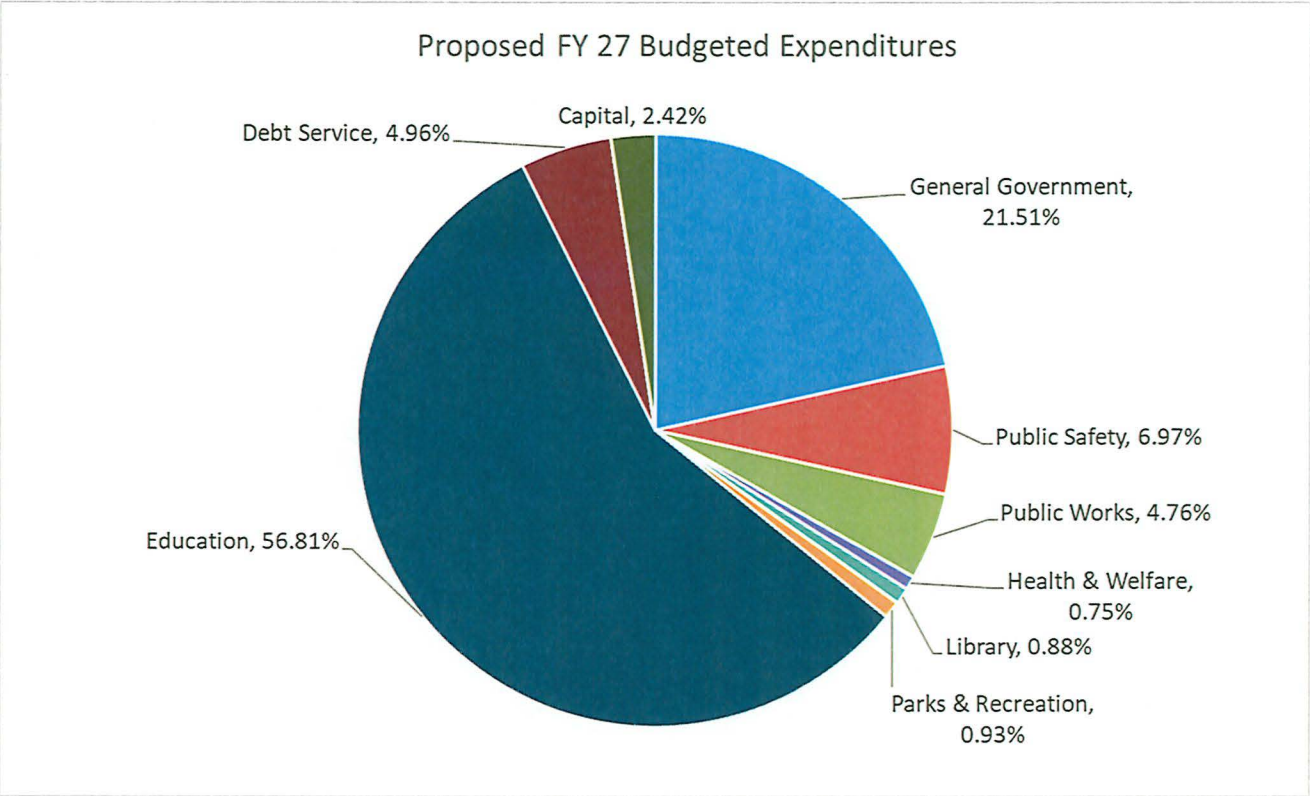
## Fund Balance

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

# Expenditure Summary- General Government

Proposed General Government spending (excluding Healthcare costs and capital) is projected to increase by \$475,181 to \$20,813,981- a 2.35% increase. "In-Kind" expenses, which are expenses under the Gen. Gov budget but for school purposes is \$11,064,353. 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.

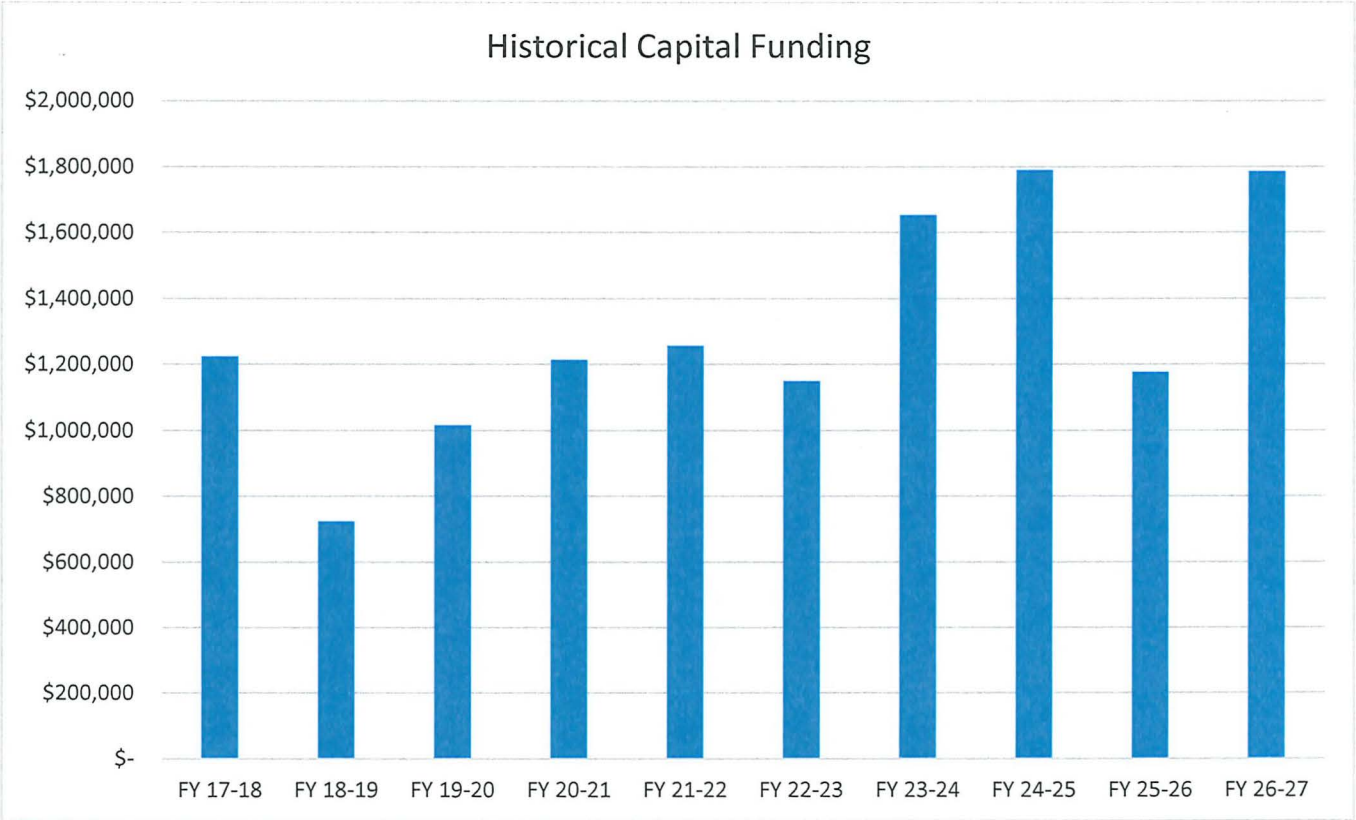


## Top Departments by Expense (excluding fringe)

- 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.



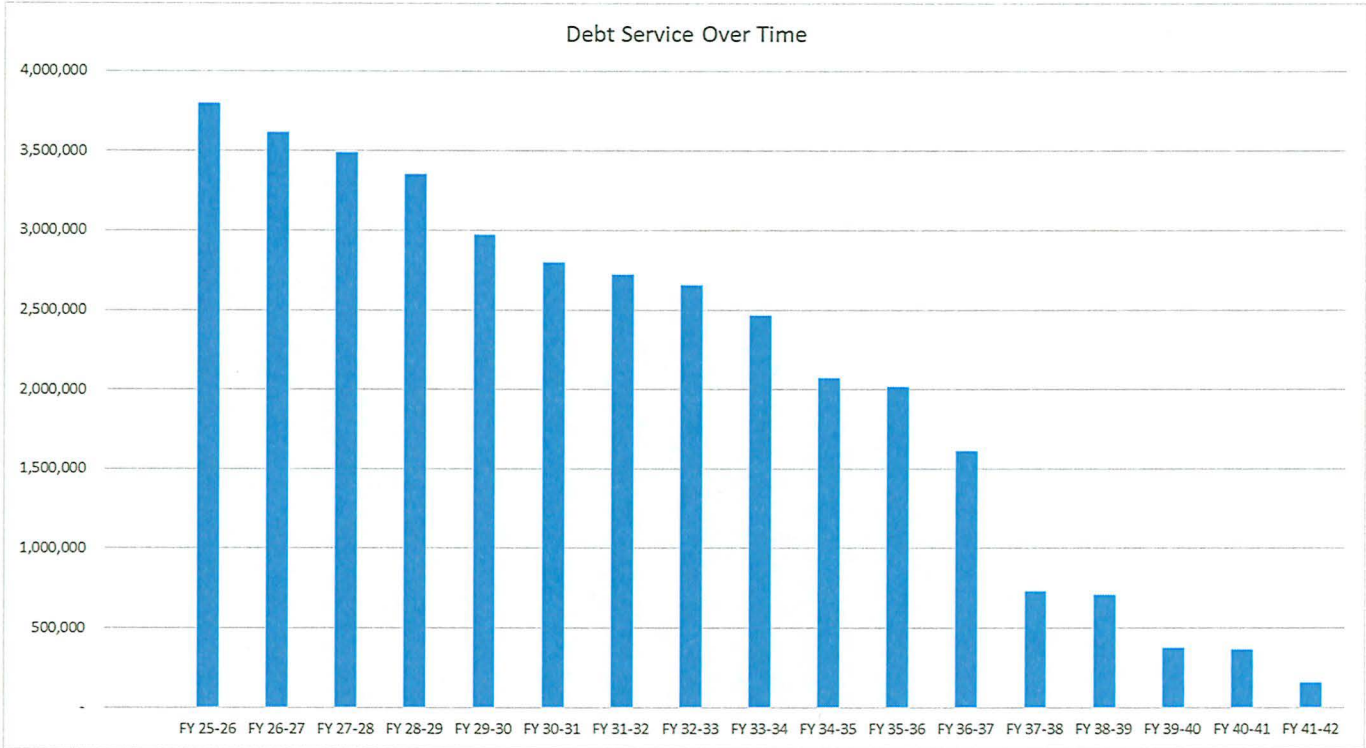
**Key CIP Funding includes the following:**

- 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.



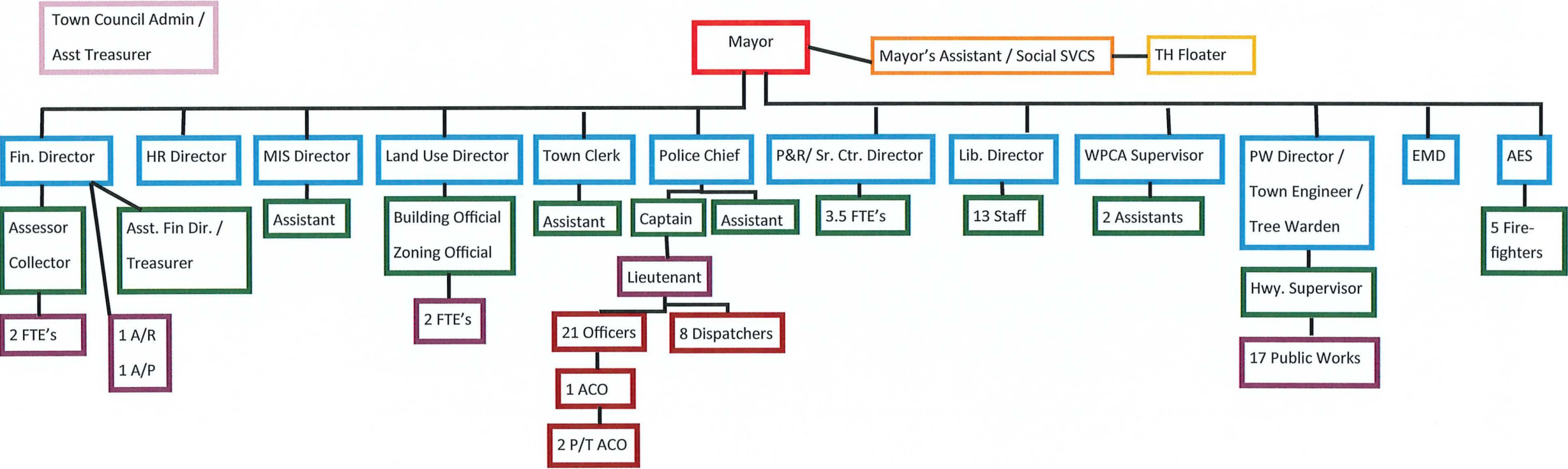
# The Value of a Mil of Taxes

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

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

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

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

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

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

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

| DEPARTMENT     | ACCOUNT # | ACCOUNT DESCRIPTION               | FY 2023<br>ACTUAL | FY 2024<br>ACTUAL | FY 2025<br>ACTUAL | FY 2026   |           |             |                 | FY 2027       |                         |                  |                   |                         |                   |
|----------------|-----------|-----------------------------------|-------------------|-------------------|-------------------|-----------|-----------|-------------|-----------------|---------------|-------------------------|------------------|-------------------|-------------------------|-------------------|
|                |           |                                   |                   |                   |                   | ADOPTED   | REVISED   | YTD-1/31/26 | % of<br>REVISED | DEPT PROPOSED | Diff vs FY26<br>Revised | % Chg<br>Revised | MAYOR<br>PROPOSED | Diff vs FY26<br>Revised | % Chge<br>Revised |
| POLICE         |           |                                   |                   |                   |                   |           |           |             |                 |               |                         |                  |                   |                         |                   |
|                | 10120101  | 51130 OVERTIME                    | 434,703           | 396,803           | 397,192           | 345,050   | 345,050   | 297,856     |                 | 549,800       | 204,750                 | 59.3%            | 440,400           | 95,350                  | 27.6%             |
|                | 10120101  | 51608 DEPARTMENT HEAD - CHIEF     | 132,819           | 135,835           | 139,748           | 143,941   | 143,941   | 83,043      |                 | 148,260       | 4,319                   | 3.0%             | 148,260           | 4,319                   | 3.0%              |
|                | 10120101  | 51609 CAPTAIN (LIEUTENANT)        | 107,388           | 111,255           | 114,461           | 117,894   | 117,894   | 67,884      |                 | 121,431       | 3,537                   | 3.0%             | 121,431           | 3,537                   | 3.0%              |
|                | 10120101  | 51630 PUBLIC SAFETY EMPLOYEES     | 1,658,908         | 1,757,063         | 1,886,492         | 1,909,791 | 1,909,791 | 1,146,713   |                 | 1,981,508     | 71,717                  | 3.8%             | 1,909,791         | -                       | 0.0%              |
|                | 10120101  | 51700 ADMINISTRATIVE WAGES        | 49,307            | 52,054            | 53,458            | 55,495    | 55,495    | 31,803      |                 | 55,495        | -                       | 0.0%             | 55,495            | -                       | 0.0%              |
|                | 10120101  | 51715 HOLIDAY PAY                 | 41,050            | 48,218            | 45,555            | 60,000    | 60,000    | 44,964      |                 | 77,000        | 17,000                  | 28.3%            | 67,000            | 7,000                   | 11.7%             |
|                | 10120101  | 51716 DUI GRANT PAYROLL           | 435               | 6,584             | 2,878             | 12,000    | 12,000    | -           |                 | 8,000         | (4,000)                 | -33.3%           | 8,000             | (4,000)                 | -33.3%            |
|                | 10120101  | 51717 OT OUTSIDE ASSIGNMENTS      | 207,476           | 70,698            | 111,024           | 120,000   | 120,000   | 103,685     |                 | 150,000       | 30,000                  | 25.0%            | 150,000           | 30,000                  | 25.0%             |
|                | 10120101  | 51720 STIPEND-MEALS               | 11,719            | 24,685            | 20,640            | 14,400    | 14,400    | 9,420       |                 | 15,400        | 1,000                   | 6.9%             | 15,400            | 1,000                   | 6.9%              |
|                | 10120101  | 51730 DEGREE INCENTIVE            | 1,950             | 6,150             | 5,250             | 9,500     | 9,500     | 1,650       |                 | 8,150         | (1,350)                 | -14.2%           | 8,150             | (1,350)                 | -14.2%            |
|                | 10120101  | 51900 COMP-TIME LIABILITY         | 18,477            | 11,393            | 19,387            | 15,000    | 15,000    | 22,154      |                 | 16,300        | 1,300                   | 8.7%             | 16,300            | 1,300                   | 8.7%              |
|                | 10120101  | 53645 TRAINING SALARY             | 59,067            | 83,067            | 83,006            | 80,500    | 80,500    | 54,036      |                 | 80,500        | -                       | 0.0%             | 84,660            | 4,160                   | 5.2%              |
|                | 10120101  | 53646 TRAINING SUPPORT            | 26,638            | 25,445            | 28,374            | 27,746    | 27,746    | 17,208      |                 | 31,781        | 4,035                   | 14.5%            | 31,781            | 4,035                   | 14.5%             |
|                | 10120101  | 53700 CONTRACT MAINTENANCE/LEASES | 31,838            | 34,711            | 29,730            | 37,864    | 37,864    | 26,077      |                 | 39,455        | 1,591                   | 4.2%             | 39,455            | 1,591                   | 4.2%              |
|                | 10120101  | 54226 PRISONER EXPENSES           | 3,460             | 5,435             | 3,913             | 4,050     | 4,050     | 1,342       |                 | 4,050         | -                       | 0.0%             | 4,050             | -                       | 0.0%              |
|                | 10120101  | 54300 REPAIRS & MAINTENANCE       | 5,215             | 10,629            | 10,542            | 9,500     | 9,500     | 3,293       |                 | 10,000        | 500                     | 5.3%             | 10,000            | 500                     | 5.3%              |
|                | 10120101  | 54310 EQUIPMENT MAINTENANCE       | 35,698            | 34,481            | 33,632            | 33,000    | 33,000    | 13,721      |                 | 36,200        | 3,200                   | 9.7%             | 36,200            | 3,200                   | 9.7%              |
|                | 10120101  | 55330 TELEPHONE & FAX SERVICE     | 3,216             | 2,010             | 2,580             | 2,920     | 2,920     | 612         |                 | 2,920         | -                       | 0.0%             | 2,920             | -                       | 0.0%              |
|                | 10120101  | 55335 MOBILE DATA SERVICE         | 10,610            | 8,398             | 9,058             | 12,054    | 12,054    | 4,012       |                 | 9,940         | (2,114)                 | -17.5%           | 9,940             | (2,114)                 | -17.5%            |
|                | 10120101  | 56100 OPERATING EXPENSES          | 20,387            | 17,034            | 20,310            | 18,000    | 18,000    | 8,660       |                 | 19,250        | 1,250                   | 6.9%             | 19,250            | 1,250                   | 6.9%              |
|                | 10120101  | 56205 WATER                       | 2,955             | 2,974             | 3,739             | 3,000     | 3,000     | 1,345       |                 | 3,360         | 360                     | 12.0%            | 3,360             | 360                     | 12.0%             |
|                | 10120101  | 56260 DIESEL/GASOLINE             | 66,550            | 66,129            | 62,989            | 62,000    | 62,000    | 29,452      |                 | 62,000        | -                       | 0.0%             | 62,000            | -                       | 0.0%              |
|                | 10120101  | 56730 UNIFORMS                    | 39,664            | 41,190            | 42,637            | 38,500    | 38,500    | 22,842      |                 | 38,500        | -                       | 0.0%             | 38,500            | -                       | 0.0%              |
|                | 10120101  | 56900 OTHER SUPPLIES              | 18,556            | 18,633            | 18,632            | 19,900    | 19,900    | 14,657      |                 | 19,900        | -                       | 0.0%             | 19,900            | -                       | 0.0%              |
|                | 10120101  | 57300 NEW EQUIPMENT               | 2,390             | 2,400             | 7,920             | 7,920     | 7,920     | 6,270       |                 | 3,000         | (4,920)                 | -62.1%           | 3,000             | (4,920)                 | -62.1%            |
|                | 10120101  | 58110 TRAINING/MTGS/DUES/SUBSCRIP | 1,650             | 3,620             | 6,111             | 6,000     | 6,000     | 250         |                 | 6,000         | -                       | 0.0%             | 6,000             | -                       | 0.0%              |
|                | 10120101  | 58791 CANINE UPKEEP               | -                 | -                 | -                 | -         | -         | -           |                 | -             | -                       | -                | -                 | -                       | -                 |
|                |           |                                   | 2,992,126         | 2,976,894         | 3,159,258         | 3,166,025 | 3,166,025 | 2,012,945   | 63.58%          | 3,498,200     | 332,175                 | 10.5%            | 3,311,243         | 145,218                 | 4.6%              |
| DISPATCH       |           |                                   |                   |                   |                   |           |           |             |                 |               |                         |                  |                   |                         |                   |
|                | 10120103  | 51130 OVERTIME                    | 136,142           | 127,908           | 127,946           | 92,975    | 92,975    | 69,757      |                 | 95,300        | 2,325                   | 2.5%             | 95,300            | 2,325                   | 2.5%              |
|                | 10120103  | 51299 PER DIEM WAGES              | 6,350             | 15,588            | 13,080            | 16,000    | 16,000    | 6,716       |                 | 16,000        | -                       | 0.0%             | 16,000            | -                       | 0.0%              |
|                | 10120103  | 51630 PUBLIC SAFETY EMPLOYEES     | 473,617           | 451,353           | 470,781           | 499,354   | 499,354   | 273,927     |                 | 493,428       | (5,926)                 | -1.2%            | 493,428           | (5,926)                 | -1.2%             |
|                | 10120103  | 51715 HOLIDAY PAY                 | 31,391            | 7,382             | 22,514            | 14,997    | 14,997    | 11,780      |                 | 22,495        | 7,498                   | 50.0%            | 17,247            | 2,250                   | 15.0%             |
|                | 10120103  | 51720 MEAL STIPENDS               | 1,245             | 905               | 600               | 1,500     | 1,500     | -           |                 | 1,500         | -                       | 0.0%             | 1,500             | -                       | 0.0%              |
|                | 10120103  | 53700 CONTRACT MAINTENANCE/LEASES | 38,382            | 43,345            | 42,028            | 54,214    | 54,214    | 43,945      |                 | 51,930        | (2,284)                 | -4.2%            | 51,930            | (2,284)                 | -4.2%             |
|                | 10120103  | 55330 TELEPHONE & FAX SERVICE     | 12,405            | 14,974            | 16,715            | 15,600    | 15,600    | 8,644       |                 | 16,500        | 900                     | 5.8%             | 16,500            | 900                     | 5.8%              |
|                | 10120103  | 56100 OPERATING EXPENSES          | 4,667             | 5,144             | 5,481             | 5,500     | 5,500     | 596         |                 | 5,500         | -                       | 0.0%             | 5,500             | -                       | 0.0%              |
|                | 10120103  | 56730 UNIFORMS                    | 977               | 1,547             | 7,347             | 9,760     | 9,760     | 2,820       |                 | 9,760         | -                       | 0.0%             | 9,760             | -                       | 0.0%              |
|                | 10120103  | 58110 TRAINING/MTGS/DUES/SUBSCRIP | 2,802             | 2,912             | 3,759             | 4,000     | 4,000     | 2,786       |                 | 4,000         | -                       | 0.0%             | 4,000             | -                       | 0.0%              |
|                |           |                                   | 707,978           | 671,058           | 710,251           | 713,900   | 713,900   | 420,971     | 58.97%          | 716,413       | 2,513                   | 0.4%             | 711,165           | (2,735)                 | -0.4%             |
| ANIMAL CONTROL |           |                                   |                   |                   |                   |           |           |             |                 |               |                         |                  |                   |                         |                   |
|                | 10120105  | 51130 OVERTIME                    | 1,380             | 1,700             | 1,137             | 2,100     | 2,100     | 2,049       |                 | 2,500         | 400                     | 19.0%            | 2,500             | 400                     | 19.0%             |
|                | 10120105  | 51205 ANIMAL CONTROL OFFICER      | 38,626            | 44,229            | 42,859            | 52,917    | 54,100    | 27,821      |                 | 50,596        | (3,504)                 | -6.5%            | 50,596            | (3,504)                 | -6.5%             |
|                | 10120105  | 51800 PART-TIME WAGES             | 30,480            | 39,406            | 33,752            | 26,208    | 26,208    | 20,294      |                 | 39,347        | 13,139                  | 50.1%            | 39,347            | 13,139                  | 50.1%             |
|                | 10120105  | 53310 VETERINARIAN                | 1,825             | 2,168             | 1,428             | 2,500     | 2,500     | -           |                 | 2,500         | -                       | 0.0%             | 2,500             | -                       | 0.0%              |
|                | 10120105  | 53645 TRAINING                    | 305               | -                 | -                 | 400       | 400       | -           |                 | 400           | -                       | 0.0%             | 400               | -                       | 0.0%              |
|                | 10120105  | 56100 OPERATING EXPENSES          | 7,563             | 9,560             | 6,962             | 7,500     | 7,500     | 5,110       |                 | 8,000         | 500                     | 6.7%             | 8,000             | 500                     | 6.7%              |
|                | 10120105  | 57305 ACO EQUIPMENT               | 323               | -                 | 881               | 1,000     | 1,000     | -           |                 | 1,000         | -                       | 0.0%             | 1,000             | -                       | 0.0%              |
|                | 10120105  | 58000 SPAY/NEUTER PROGRAM         | 1,392             | 1,509             | 1,717             | 1,500     | 1,500     | 45          |                 | 1,500         | -                       | 0.0%             | 1,500             | -                       | 0.0%              |
|                | 10120105  | 58790 MISCELLANEOUS EXPENSES      | 4,831             | 6,401             | 6,906             | 7,000     | 7,000     | 6,261       |                 | 7,000         | -                       | 0.0%             | 7,000             | -                       | 0.0%              |
|                |           |                                   | 86,725            | 104,968           | 95,642            | 101,125   | 102,308   | 61,580      | 60.19%          | 112,843       | 10,535                  | 10.3%            | 112,843           | 10,535                  | 10.3%             |
| FIRE MARSHAL   |           |                                   |                   |                   |                   |           |           |             |                 |               |                         |                  |                   |                         |                   |
|                | 10120301  | 51130 OVERTIME                    | -                 | -                 | -                 | 100       | 100       | -           |                 | 100           | -                       | 0.0%             | 100               | -                       | 0.0%              |
|                | 10120301  | 51630 PUBLIC SAFETY EMPLOYEES     | 77,686            | 80,064            | 82,466            | 84,940    | 84,940    | 49,004      |                 | 84,940        | -                       | 0.0%             | 84,940            | -                       | 0.0%              |
|                | 10120301  | 55330 TELEPHONE & FAX SERVICE     | 4,250             | 3,061             | 3,223             | 5,500     | 5,500     | 1,676       |                 | 5,500         | -                       | 0.0%             | 5,500             | -                       | 0.0%              |
|                | 10120301  | 56100 OPERATING EXPENSES          | 6,518             | 3,091             | 5,609             | 6,800     | 6,800     | 979         |                 | 6,800         | -                       | 0.0%             | 6,800             | -                       | 0.0%              |
|                | 10120301  | 56450 CODE AND REFERENCE BOOKS    | 2,882             | -                 | 225               | 3,000     | 3,000     | 225         |                 | 3,000         | -                       | 0.0%             | 3,000             | -                       | 0.0%              |
|                | 10120301  | 56730 UNIFORMS                    | 972               | 1,000             | -                 | 850       | 850       | 528         |                 | 850           | -                       | 0.0%             | 850               | -                       | 0.0%              |
|                | 10120301  | 58110 TRAINING/MTGS/DUES/SUBSCRIP | 944               | 175               | -                 | 1,500     | 1,500     | -           |                 | 1,500         | -                       | 0.0%             | 1,500             | -                       | 0.0%              |
|                |           |                                   | 93,252            | 87,391            | 91,523            | 102,690   | 102,690   | 52,412      | 51.04%          | 102,690       | -                       | 0.0%             | 102,690           | -                       | 0.0%              |

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

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

TOWN OF LEDYARD  
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EXPENDITURE DETAIL

| DEPARTMENT<br>ACCOUNT # |       | ACCOUNT DESCRIPTION         | FY 2023<br>ACTUAL | FY 2024<br>ACTUAL | FY 2025<br>ACTUAL | FY 2026   |           |             |                 | FY 2027       |                         |                  |                   |                         |                   |
|-------------------------|-------|-----------------------------|-------------------|-------------------|-------------------|-----------|-----------|-------------|-----------------|---------------|-------------------------|------------------|-------------------|-------------------------|-------------------|
|                         |       |                             |                   |                   |                   | ADOPTED   | REVISED   | YTD-1/31/26 | % of<br>REVISED | DEPT PROPOSED | Diff vs FY26<br>Revised | % Chg<br>Revised | MAYOR<br>PROPOSED | Diff vs FY26<br>Revised | % Chge<br>Revised |
| SCHOOL NURSING          |       |                             |                   |                   |                   |           |           |             |                 |               |                         |                  |                   |                         |                   |
| 10130103                | 51130 | OVERTIME                    | -                 | -                 | (36)              | 500       | 500       | 72          |                 |               | (500)                   |                  | 500               | -                       | 0.0%              |
| 10130103                | 51645 | NURSES SALARY               | 263,023           | 273,301           | 289,586           | 332,940   | 332,940   | 162,944     |                 |               | (332,940)               | -100.0%          | 342,080           | 9,140                   | 2.7%              |
| 10130103                | 51646 | NURSE AIDES                 | 57,673            | 53,906            | 67,806            | 80,129    | 80,129    | 37,091      |                 |               | (80,129)                | -100.0%          | 84,895            | 4,766                   | 5.9%              |
| 10130103                | 51700 | ADMINISTRATIVE WAGES        | -                 | -                 | 55,438            | 49,321    | 49,321    | 28,454      |                 |               | (49,321)                |                  | 50,801            | 1,480                   | 3.0%              |
| 10130103                | 51710 | OTHER WAGES                 | 10,967            | 28,473            | 29,739            | 38,100    | 38,100    | 22,746      |                 |               | (38,100)                | -100.0%          | 23,100            | (15,000)                | -39.4%            |
| 10130103                | 52610 | CLOTHING ALLOWANCE          | 1,500             | 1,500             | -                 | -         | -         | -           |                 |               | -                       | N/A              | -                 | -                       | N/A               |
| 10130103                | 53300 | PROFESSIONAL/TECH SERVICES  | -                 | -                 | -                 | -         | -         | -           |                 |               | -                       | N/A              | 15,000            | 15,000                  | N/A               |
| 10130103                | 56100 | OPERATING EXPENSES          | -                 | 362               | 258               | -         | -         | 160         |                 |               | -                       | N/A              | 300               | 300                     | N/A               |
| 10130103                | 58110 | TRAINING/MTGS/DUES/SUBSCRIP | 344               | 632               | 1,060             | 1,500     | 1,500     | 109         |                 |               | (1,500)                 | -100.0%          | 1,200             | (300)                   | -20.0%            |
|                         |       |                             | 333,507           | 358,174           | 443,851           | 502,490   | 502,490   | 251,576     | 50.07%          |               | (502,490)               | -100.0%          | 517,876           | 15,386                  | 3.1%              |
| SOCIAL SERVICES         |       |                             |                   |                   |                   |           |           |             |                 |               |                         |                  |                   |                         |                   |
| 10130301                | 51610 | SUPERVISORS                 | 90,125            | 72,109            | -                 | -         | -         | -           |                 |               | -                       | N/A              | -                 | -                       | N/A               |
| 10130301                | 51700 | COUNSELOR                   | 3,607             | 3,257             | -                 | -         | -         | -           |                 |               | -                       | N/A              | -                 | -                       | N/A               |
| 10130301                | 51720 | STIPENDS                    | -                 | -                 | -                 | -         | -         | -           |                 | 10,000        | 10,000                  |                  | 10,000            | 10,000                  | N/A               |
| 10130301                | 51800 | PART-TIME WAGES             | -                 | -                 | -                 | -         | -         | -           |                 | 21,200        | 21,200                  |                  | 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               |
| SENIOR CENTER           |       |                             |                   |                   |                   |           |           |             |                 |               |                         |                  |                   |                         |                   |
| 10130501                | 51610 | SUPERVISORS                 | -                 | -                 | -                 | -         | -         | -           |                 |               | -                       |                  | -                 | -                       |                   |
| 10130501                | 51615 | ASSISTANT WAGES             | 36,771            | -                 | -                 | -         | -         | -           |                 |               | -                       |                  | -                 | -                       |                   |
| 10130501                | 51700 | ADMINISTRATIVE WAGES        | 9,489             | -                 | -                 | -         | -         | -           |                 |               | -                       |                  | -                 | -                       |                   |
| 10130501                | 51800 | VAN DRIVER WAGES            | 27,475            | -                 | -                 | -         | -         | -           |                 |               | -                       |                  | -                 | -                       |                   |
| 10130501                | 53658 | REGIONAL SENIOR WEBSITE     | 3,600             | -                 | -                 | -         | -         | -           |                 |               | -                       |                  | -                 | -                       |                   |
| 10130501                | 53700 | CONTRACT MAINTENANCE/LEASES | 3,934             | -                 | -                 | -         | -         | -           |                 |               | -                       |                  | -                 | -                       |                   |
| 10130501                | 54310 | EQUIPMENT MAINTENANCE       | 2,025             | -                 | -                 | -         | -         | -           |                 |               | -                       |                  | -                 | -                       |                   |
| 10130501                | 56100 | OPERATING EXPENSES          | 2,150             | -                 | -                 | -         | -         | -           |                 |               | -                       |                  | -                 | -                       |                   |
| 10130501                | 58775 | COMMUNITY HEALTH PROGRAM    | 15,761            | -                 | -                 | -         | -         | -           |                 |               | -                       |                  | -                 | -                       |                   |
|                         |       |                             | 101,205           | -                 | -                 | -         | -         | -           |                 |               | -                       |                  | -                 | -                       |                   |
| PW-ADMINISTRATION       |       |                             |                   |                   |                   |           |           |             |                 |               |                         |                  |                   |                         |                   |
| 10140101                | 51600 | DEPARTMENT HEAD WAGES       | 126,024           | 129,722           | 133,460           | 140,000   | 140,000   | 80,769      |                 | 144,201       | 4,201                   | 3.0%             | 144,201           | 4,201                   | 3.0%              |
| 10140101                | 53300 | PROFESSIONAL/TECH SERVICES  | 39,182            | 61,758            | 52,682            | 70,000    | 70,000    | 61,549      |                 | 75,000        | 5,000                   | 7.1%             | 75,000            | 5,000                   | 7.1%              |
| 10140101                | 58110 | TRAINING/MTGS/DUES/SUBSCRIP | 4,581             | 4,829             | 4,328             | 4,000     | 4,000     | 2,526       |                 | 4,500         | 500                     | 12.5%            | 4,500             | 500                     | 12.5%             |
|                         |       |                             | 169,787           | 196,309           | 190,470           | 214,000   | 214,000   | 144,844     | 67.68%          | 223,701       | 9,701                   | 4.5%             | 223,701           | 9,701                   | 4.5%              |
| PW-HIGHWAY              |       |                             |                   |                   |                   |           |           |             |                 |               |                         |                  |                   |                         |                   |
| 10140103                | 51130 | OVERTIME                    | 12,573            | 15,862            | 18,639            | 15,000    | 15,000    | 9,105       |                 | 15,500        | 500                     | 3.3%             | 15,500            | 500                     | 3.3%              |
| 10140103                | 51301 | SEASONAL HELP SUMMER        | 5,586             | 1,020             | 1,644             | 7,500     | 7,500     | 8,032       |                 | 7,500         | -                       | 0.0%             | 7,500             | -                       | 0.0%              |
| 10140103                | 51610 | SUPERVISORS                 | 90,140            | 92,348            | 94,526            | 94,527    | 96,690    | 55,933      |                 | 99,315        | 2,625                   | 2.7%             | 99,315            | 2,625                   | 2.7%              |
| 10140103                | 51620 | PUBLIC WORKS EMPLOYEES      | 788,429           | 839,091           | 849,349           | 899,744   | 899,744   | 501,804     |                 | 926,674       | 26,930                  | 3.0%             | 926,674           | 26,930                  | 3.0%              |
| 10140103                | 51710 | POSITION UPGRADE PAY        | 5,026             | 4,775             | 4,745             | 7,500     | 7,500     | 3,507       |                 | 7,500         | -                       | 0.0%             | 7,500             | -                       | 0.0%              |
| 10140103                | 51805 | PT SNOWPLOW DRIVERS         | 334               | 612               | -                 | 5,000     | 5,000     | -           |                 | 5,000         | -                       | 0.0%             | 5,000             | -                       | 0.0%              |
| 10140103                | 51815 | OVERTIME SNOW PLOWING       | 36,510            | 49,168            | 76,964            | 102,000   | 102,000   | 80,642      |                 | 105,000       | 3,000                   | 2.9%             | 105,000           | 3,000                   | 2.9%              |
| 10140103                | 53645 | TRAINING                    | 2,945             | 3,360             | 5,680             | 1,800     | 1,800     | 400         |                 | 1,800         | -                       | 0.0%             | 1,800             | -                       | 0.0%              |
| 10140103                | 53700 | CONTRACT MAINTENANCE/LEASES | 4,032             | 4,113             | 4,937             | 5,000     | 5,000     | 2,750       |                 | 5,000         | -                       | 0.0%             | 5,000             | -                       | 0.0%              |
| 10140103                | 55300 | TELEPHONE/CABLE             | 4,062             | 4,387             | 4,241             | 5,000     | 5,000     | 2,193       |                 | 5,000         | -                       | 0.0%             | 5,000             | -                       | 0.0%              |
| 10140103                | 56260 | GASOLINE/OIL                | 27,546            | 39,243            | 47,524            | 37,500    | 37,500    | 19,245      |                 | 40,000        | 2,500                   | 6.7%             | 40,000            | 2,500                   | 6.7%              |
| 10140103                | 56265 | DIESEL FUEL                 | 40,699            | 54,992            | 12,952            | 60,000    | 60,000    | 28,172      |                 | 65,000        | 5,000                   | 8.3%             | 65,000            | 5,000                   | 8.3%              |
| 10140103                | 56730 | UNIFORMS                    | 12,430            | 12,311            | 13,557            | 14,500    | 14,500    | 8,608       |                 | 14,500        | -                       | 0.0%             | 14,500            | -                       | 0.0%              |
| 10140103                | 56900 | OTHER SUPPLIES              | 2,898             | 7,240             | 2,949             | 3,000     | 3,000     | 1,014       |                 | 3,000         | -                       | 0.0%             | 3,000             | -                       | 0.0%              |
| 10140103                | 57300 | NEW EQUIPMENT               | 1,433             | 1,254             | 1,043             | 1,800     | 1,800     | 815         |                 | 1,800         | -                       | 0.0%             | 1,800             | -                       | 0.0%              |
| 10140103                | 58300 | EMPLOYEE REIMBURSEMENT      | 1,476             | 3,150             | 4,420             | 7,500     | 7,500     | 4,365       |                 | 7,500         | -                       | 0.0%             | 7,500             | -                       | 0.0%              |
|                         |       |                             | 1,036,119         | 1,132,926         | 1,143,170         | 1,267,371 | 1,269,534 | 726,585     | 57.23%          | 1,310,089     | 40,555                  | 3.2%             | 1,310,089         | 40,555                  | 3.2%              |
| PW-VEHICLE MAINTENANCE  |       |                             |                   |                   |                   |           |           |             |                 |               |                         |                  |                   |                         |                   |
| 10140105                | 51620 | PUBLIC WORKS EMPLOYEES      | 129,003           | 130,176           | 191,044           | 199,394   | 199,394   | 114,845     |                 | 205,371       | 5,977                   | 3.0%             | 205,371           | 5,977                   | 3.0%              |
| 10140105                | 56100 | OPERATING EXPENSES          | 2,324             | 4,369             | 1,953             | 2,300     | 2,300     | 1,878       |                 | 2,500         | 200                     | 8.7%             | 2,500             | 200                     | 8.7%              |
| 10140105                | 56300 | SNOW PLOW BLADES            | 3,250             | 5,856             | 3,600             | 5,500     | 5,500     | 3,010       |                 | 5,500         | -                       | 0.0%             | 5,500             | -                       | 0.0%              |
| 10140105                | 56700 | VEHICLE/EQUIP PARTS         | 200,842           | 181,602           | 170,388           | 150,000   | 150,000   | 80,316      |                 | 150,000       | -                       | 0.0%             | 150,000           | -                       | 0.0%              |
| 10140105                | 56705 | OXYGEN & WELDING            | 1,494             | 1,035             | 909               | 1,100     | 1,100     | 606         |                 | 1,100         | -                       | 0.0%             | 1,100             | -                       | 0.0%              |
| 10140105                | 56715 | TIRES                       | 20,366            | 11,382            | 12,228            | 12,000    | 12,000    | 23,314      |                 | 16,000        | 4,000                   | 33.3%            | 16,000            | 4,000                   | 33.3%             |
|                         |       |                             | 357,279           | 334,420           | 380,122           | 370,294   | 370,294   | 223,969     | 60.48%          | 380,471       | 10,177                  | 2.7%             | 380,471           | 10,177                  | 2.7%              |

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

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

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

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

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

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

| ACCOUNT                                    |       |                             | DESCRIPTION | 2023       | 2024       | 2025       | 2026       |             | 2027       | DIFF                    |               |
|--------------------------------------------|-------|-----------------------------|-------------|------------|------------|------------|------------|-------------|------------|-------------------------|---------------|
|                                            |       |                             |             | ACTUAL     | ACTUAL     | ACTUAL     | ADOPTED    | YTD-1/31/26 | PROPOSED   | VS 2026 ORIGINAL BUDGET | % Chg over PY |
|                                            |       |                             |             | 553,027    | 19,589     | 1,346      | -          | 573         | 900        | 900                     |               |
| HEALTH & WELFARE -- GRANTS                 |       |                             |             |            |            |            |            |             |            |                         |               |
| 1013002                                    | 42003 | YOUTH SERVICES              |             | 33,515     | 31,022     | -          |            | -           | -          | -                       |               |
| 1013002                                    | 42032 | PILOT: SR HOUSING AUTHORITY |             | 9,673      | 7,810      | 8,653      | 8,200      | 11,278      | 10,000     | 1,800                   | 22.0%         |
|                                            |       |                             |             | 43,188     | 38,832     | 8,653      | 8,200      | 11,278      | 10,000     | 1,800                   | 22.0%         |
| PUBLIC WORKS -- CHARGES FOR SERVICES       |       |                             |             |            |            |            |            |             |            |                         |               |
| 1014001                                    | 47020 | TIPPING FEES                |             | 47,862     | 42,013     | 36,049     | 35,000     | 28,919      | 50,000     | 15,000                  | 42.9%         |
| 1014001                                    | 47056 | SHARED SERVICES - MECHANIC  |             | -          | 8,000      | 96,000     | 96,000     | 56,000      | 96,000     | -                       |               |
|                                            |       |                             |             | 47,862     | 50,013     | 132,049    | 131,000    | 84,919      | 146,000    | 15,000                  | 11.5%         |
| LIBRARIES -- CHARGES FOR SERVICES          |       |                             |             |            |            |            |            |             |            |                         |               |
| 1015001                                    | 47032 | LIBRARY FEES                |             | 587        | 6,470      | 7,250      | 6,000      | 3,809       | 6,500      | 500                     | 8.3%          |
|                                            |       |                             |             | 587        | 6,470      | 7,250      | 6,000      | 3,809       | 6,500      | 500                     | 8.3%          |
| PARKS & RECREATION -- CHARGES FOR SERVICES |       |                             |             |            |            |            |            |             |            |                         |               |
| 1016001                                    | 47033 | PROGRAM REGISTRATION FEES   |             | 3,713      | 2,940      | 3,066      | 3,000      | 1,025       | 3,000      | -                       | 0.0%          |
|                                            |       |                             |             | 3,713      | 2,940      | 3,066      | 3,000      | 1,025       | 3,000      | -                       | 0.0%          |
| EDUCATION -- CHARGES FOR SERVICES          |       |                             |             |            |            |            |            |             |            |                         |               |
| 1017001                                    | 47010 | VO AG TUITION               |             | 728,355    | 829,361    | 403,649    | 411,563    | 301,258     | 411,563    | -                       | 0.0%          |
| 1017001                                    | 47011 | SPECIAL EDUCATION TUTION    |             | 126,736    | 60,559     | 54,010     | 25,500     | 6,728       | 26,775     | 1,275                   | 5.0%          |
| 1017001                                    | 47012 | NON RESIDENT TUITION        |             | 43,470     | 71,867     | 62,680     | 62,680     | -           | 65,814     | 3,134                   | 5.0%          |
|                                            |       |                             |             | 898,561    | 961,787    | 520,339    | 499,743    | 307,986     | 504,152    | 4,409                   |               |
| EDUCATION -- GRANTS                        |       |                             |             |            |            |            |            |             |            |                         |               |
| 1017002                                    | 42016 | FEDERAL PUBLIC LAW 874      |             | 1,558,206  | 1,804,635  | 1,207,133  | 1,164,441  | 514,771     | 1,178,414  | 13,973                  | 1.2%          |
| 1017002                                    | 42018 | VOAG GRANT                  |             | 1,051,239  | 1,019,200  | 1,508,652  | 1,400,000  | 1,088,711   | 1,400,000  | -                       | 0.0%          |
| 1017002                                    | 42020 | EDUCATION COST SHARING      |             | 11,475,245 | 11,547,735 | 11,949,448 | 12,016,278 | 6,016,310   | 12,032,619 | 16,341                  | 0.1%          |
|                                            |       |                             |             | 14,084,690 | 14,371,570 | 14,665,233 | 14,580,719 | 7,619,792   | 14,611,033 | 30,314                  | 0.2%          |
| TAXES                                      |       |                             |             |            |            |            |            |             |            |                         |               |
| 1019501                                    | 41000 | PROPERTY TAXES, CURRENT     |             | 41,803,461 | 43,281,054 | 45,892,340 | 48,100,971 | 46,137,967  | 49,756,337 | 1,655,366               | 3.4%          |
| 1019501                                    | 41001 | ARREARS                     |             | 366,922    | 408,251    | 263,530    | 320,000    | 176,821     | 320,000    | -                       | 0.0%          |
| 1019501                                    | 41002 | INTEREST                    |             | 262,415    | 255,299    | 232,610    | 205,000    | 116,611     | 205,000    | -                       | 0.0%          |
| 1019501                                    | 41003 | SUSPENSE TAX COLLECTIONS    |             | 10,251     | 10,066     | 35,972     | 13,000     | 8,333       | 13,000     | -                       | 0.0%          |
| 1019501                                    | 41004 | LIENS                       |             | 21,106     | 14,211     | 11,464     | 13,000     | 6,136       | 13,000     | -                       | 0.0%          |
| 1019501                                    | 41008 | MV PROPERTY TAX GRANT       |             | 143,385    | 213,782    | 352,343    | 411,062    | 445,888     | 741,052    | 329,990                 | 80.3%         |
|                                            |       |                             |             | 42,607,540 | 44,182,663 | 46,788,259 | 49,063,033 | 46,891,756  | 51,048,389 | 1,985,356               | 4.0%          |
| OTHER REVENUE                              |       |                             |             |            |            |            |            |             |            |                         |               |
| 1019502                                    | 49002 | TRANSFER IN: BOND PREMIUM   |             | -          | -          | -          | -          | -           | -          | -                       |               |
| 1019502                                    | 49002 | TRANSFER IN: OTHER          |             | 210,517    | 3,500      | -          | 1,504,675  | -           | 1,854,535  | 349,860                 | 23.3%         |
| 1019503                                    | 48001 | INTEREST ON DEPOSITS        |             | 576,150    | 1,010,972  | 1,031,324  | 525,000    | 554,764     | 650,000    | 125,000                 | 23.8%         |
|                                            |       |                             |             | 786,667    | 1,014,472  | 1,031,324  | 2,029,675  | 554,764     | 2,504,535  | 474,860                 | 23.4%         |
| TOTAL                                      |       |                             |             | 63,514,669 | 65,160,587 | 67,695,903 | 70,364,977 | 57,982,420  | 73,810,669 | 3,445,692               | 4.9%          |

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

|                    |                      |                             |                                            |               | Current<br>Account<br>Balance | FY2027 REQUESTS |         |         |                         | Source of Non-Tax Funding |                        |                        |                 |            |       |
|--------------------|----------------------|-----------------------------|--------------------------------------------|---------------|-------------------------------|-----------------|---------|---------|-------------------------|---------------------------|------------------------|------------------------|-----------------|------------|-------|
| Department         | Account #            | Account<br>Name             | Project Description                        | 2026<br>Apppr |                               | Dept<br>Request | Mayor   | Council | Preliminary<br>Tax Levy | LoCIP                     | Town Aid<br>Road Grant | Municipal<br>Aid Grant | Convey-<br>ance | BOE<br>CNR | Other |
| General Government |                      |                             |                                            |               |                               |                 |         |         |                         |                           |                        |                        |                 |            |       |
| 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                  | -                         | -                      | -                      | -               | -          | -     |
|                    |                      |                             | Design and Engineering Gales Ferry RT 12   |               |                               |                 |         |         |                         |                           |                        |                        |                 |            |       |
| Land Use           | TBD                  | TBD                         | Sidewalks                                  | -             | -                             | 65,000          | 65,000  | -       | 65,000                  | -                         | -                      | -                      | -               | -          | -     |
| Land Use           | 21014301-53306       | POCD                        | Planning & Zoning Document Updates         | -             | 17,500                        | 75,000          | 75,000  | -       | 75,000                  | -                         | -                      | -                      | -               | -          | -     |
| Public Safety      |                      |                             |                                            |               |                               |                 |         |         |                         |                           |                        |                        |                 |            |       |
| 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                 |               |                               | 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                   |               |                               | -               | -       | -       | -                       | -                         | -                      | -                      | -               | -          | -     |
| 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

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

\*\*\* BOE Operating Budget

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

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

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

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

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

[illegible]



# TOWN OF LEDYARD CONNECTICUT

Fred B. Allyn III  
Mayor

Jessica Michaud  
Executive Assistant to the Mayor

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Re: Contingency Plan

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

P

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

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

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