



TOWN OF LEDYARD CONNECTICUT

741 Colonel Ledyard Highway
Ledyard, Connecticut 06339

Finance Committee

~ AGENDA ~

Chairman

Kevin J. Dombrowski

Fiscal Year 2023/2024 Budget Work Session

Monday, March 13, 2023

12:00 PM

**Town Hall Annex Building - Hybrid
Format**

Council Chambers - Town Hall Annex Building

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

<https://us06web.zoom.us/j/89941728251?pwd=NnY5MjRiSlJ2Z3gyMmJRQjFpOHF2QT09>

Or by Audio Only: Telephone: +1 646 558 8656; +Meeting ID: 899 4172 8251; Passcode: 990289

I. CALL TO ORDER

II. ROLL CALL

IV. PRESENTATIONS

DEPARTMENTS' PROPOSED FISCAL YEAR 2023/2024 BUDGET

(Please Note: Scheduled times are tentative - The Finance Committee intends to adhere to the schedule as noted below)

12:00 p.m. Fire Marshal Jim Mann

12:00 p.m. Emergency Management Director Jim Mann

12:00 p.m. Administrator of Emergency Services Steve Holyfield

12:15 p.m. GFFD - Fire Chief Tony Saccone

12:15 p.m. LCFD - Fire Chief Jon Mann

12:30 p.m. ACO - Heather Haddon

12:30 p.m. Dispatch - Chief of Dispatch Paula Smith

12:30 p.m. Police Department - Police Chief John Rich

1:00 p.m. Water Pollution Control Authority Chairman Ed Lynch and Waste Water Supervisor Steve Banks

1:15 p.m. Nursing Department - Administrative Supervisor Karen Goetchuis

1:30 p.m. MIS Director - Justin Dube

2:00 p.m. Budget Work

Attachments: [MAYOR BUDGET LTR-FY 23-24.pdf](#)
[EXPENDITURES & REVENUES-FY-23-24.pdf](#)
[CAPITAL BUDGET-FY-23-24.pdf](#)
[FY24 WPCA Water Budget Worksheet.xlsx](#)
[FY24 WPCA Sewer Budget Worksheet.xlsx](#)

IV ADJOURNMENT

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



TOWN OF LEDYARD

741 Colonel Ledyard
Highway
Ledyard, CT 06339-1511

File #: 23-1337

Agenda Date: 3/13/2023

Agenda #:

AGENDA REQUEST
GENERAL DISCUSSION ITEM

Subject:

DEPARTMENTS' PROPOSED FISCAL YEAR 2023/2024 BUDGET

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- 1:30 p.m. MIS Director - Justin Dube
- 2:00 p.m. Budget Work

Background:
(type text here)

Department Comment/Recommendation:
(type text here)



TOWN OF LEDYARD

CONNECTICUT

OFFICE OF THE MAYOR

Fred B. Allyn III
Mayor

Kristen Chapman
Executive Assistant to the Mayor

741 Colonel Ledyard Highway
Ledyard, CT 06339-1551
(860) 464-3222
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March 6, 2022

Ledyard Town Council
Kevin Dombrowski, Chairman
741 Colonel Ledyard Hwy.
Ledyard, CT 06339

Chairman Dombrowski,

Enclosed you will find the proposed FY 23-24 budget (FY24) which has been prepared by my office in accordance with the Ledyard Town Charter. The proposed budget, including both governmental divisions (General Government and Board of Education) calls for a Mil Rate of 35.04, representing a 1.22 mil rate increase. The proposed increase is higher than both the guidance contained in the Budget Letter of Directive as well as my own comfort level, however challenges exist today that push overall expenses to a level we haven't previously seen.

Total expenditures for the proposed FY24 budget increased by \$613,483 for General Government (+2.12%) and \$1,353,048 (+3.92%) for the Board of Education for a total increase of \$1,966,531 or +3.10%. Though actual healthcare premiums for FY24 are not fixed until April, our healthcare consultant has recommended factoring an 8% premium cost increase (down from the initial proposed 12-13% increase), a collective increase of \$440,500 (Account 10110253-52000). Other budgetary drivers include increased match funding of \$63,000 to the Defined Contribution (DC) retirement plan, which continues to grow. Dispatch sees an increase of \$57,420, which is strictly wage driven. The Capital plan- which saw the highest level of funding ever last year, includes an increase of \$373,353 or +41.81%. Inflation continues to play a role in the FY24 budget as well. This is evident in labor lines, fuels, electricity and contracted services to name a few.

We budgetarily project to offset some of the proposed increases with use of the Mil Rate Stabilization Fund (\$1,000,000) but do not propose any transfers in from the Health Care Reserve, which now stands at \$253,758.06. We are currently pricing out alternatives to the CT Partnership 2.0 plan as increases in

the past several years have been dramatic. Considering this potential move, we seek to preserve the remaining funds in said Reserve account until a path forward on healthcare is finalized.

Ledyard's Mil Rate is the highest of comparably populated towns in Southeastern CT and fourth highest in New London County. The next nearest (by Mil Rate) comparable sized town is Waterford, but with a mil rate of 27.56 ⁽¹⁾ or 22.7% lower than Ledyard. Grand List growth is still lagging in Ledyard, with Montville, East Lyme, Stonington and Waterford all having substantially larger Grand Lists than Ledyard- Montville being most comparable by Grand List size and still 23% greater dollar value than Ledyard ⁽²⁾. The other nearby "comparable" towns having Grand Lists *two to three times greater* than that of Ledyard (East Lyme is 2.21 times larger, Stonington 2.38 times larger and Waterford and 2.81 times that of the Ledyard Grand List. A larger Grand List allows a more even distribution of tax burden, while each of these towns also have a far greater proportion of their Grand List composed of Commercial/Industrial valuations, lessening the tax burden on the resident homeowners.

The Assessor's Grand List for the 2022 valuation of all real and personal property yielded a modest overall increase of 1.28%, comprised of 0.71% for Real Estate, 0.69% for personal property and a more moderate increase of 5.43% for motor vehicles (the latter increased 20.5% in FY23). Due to the State Motor Vehicle Tax Cap of 32.46 mils, Ledyard is reimbursed through a State grant for the 1.36 mil spread between our mil rate and the State mandated motor vehicle tax cap. The CT Legislature is currently considering a replacement taxation model for motor vehicles, utilizing the MSRP (Sticker Price) in year one, followed by a 5% annual depreciation schedule. Currently, all CT Municipalities use the NADA book value for auto valuations.

Debt Service decreases by \$350,810 in FY24. Current Debt Service represents 3.31 mils in taxation and the percentage of current debt to tax levy is now at 9.8%.

General Government continues tight management of expenses, seeking reductions where possible, regionalizing efforts with the Building Official and Tax Assessor (to Preston) and Department consolidations. We continue to seek additional regional opportunities, while also recognizing few new opportunities exist for continued consolidations and savings, short of county form of Government. The final report from the Budget Transformation Committee, issued October 3, 2016 continues to be reviewed and it is noted that twenty of the items in the report have been addressed and of those, sixteen have been implemented by the Town. The continued restructuring of Parks and Recreation with the Senior Center continues to gain efficiency and increase programming. Grant funding continues to be aggressively sought. As previous winners of STEAP, 5310 Van Grant, DoH, CHFA (\$2.8M combined for Kings Corner Manor), CT Trails Grant of \$112,000 and the LoTCIP grant of \$2.8M for multi-use path from Ledyard Center to Ledyard High School, staff understands the value in seeking these grants.

In reviewing the Town's retirement plan, Ledyard's previous 100.4% funded rate in FY23 has decreased as the result of weak market conditions. Despite this decline, Ledyard still has a nearly 90% funded rate, considered one of the ten best in the State of CT. This is positive news for our retirees as well as our

taxpayers. For perspective, the State of CT has \$59 Billion of unfunded pension and retiree healthcare obligations outstanding⁽³⁾, while Ledyard has \$4.1M outstanding.

The Town's Capital Plan includes total project capital requests of \$30,069,557. Of that total, \$12,875,423 are included in the FY24 budget. The largest departmental total Capital Needs Request comes from the Board of Education at \$8,446,000. Public Works follows at \$3,596,000, AES at \$348,030 followed by Parks and Rec at \$164,250. Note that P&R Capital is derived from the conveyance tax set-aside. The total for tax levied capital expenditures is \$1,631,235. These lines include items such as road resurfacing, heavy equipment, large trucks, school building needs, fire apparatus and police cars. The town Road Surface Rating (RSR) as provided by BETA Engineering currently sits at 83.98 (on a 100-point scale). The BETA Plan seeks an annual investment of approximately \$1,000,000 in road restoration to maintain our rating at or near the 83-point level. Decreased funding to road resurfacing costs far more when road beds fail as opposed to continued preventative maintenance as we do now. This budget funds road restoration at \$982,000 – funding again at one of the higher levels seen in the last 5+ years. 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 or slightly better, which we believe is a positive rating for the Town of Ledyard. According to BETA Engineering, Ledyard boasts one of the best road ratings in the area.

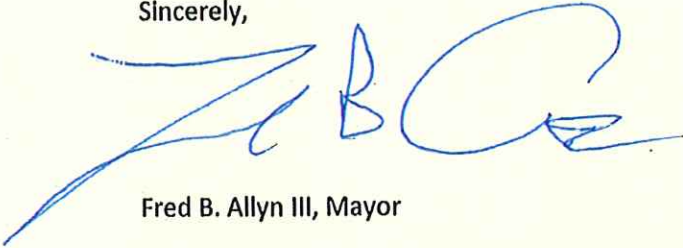
The Capital Plan recommends the annual replacement of two police cruisers. An internal policy change several years ago required an increased service cycle of a minimum 130,000 miles (previously, we disposed of cruisers at or near 100,000 miles). Currently, we have 1 cruiser nearing 140,000 miles with two others approaching 100,000 miles. While we have seen increased maintenance costs associated with a longer service cycle, the benefit has outweighed the increased costs. Two cruisers will eventually rotate out of service and auctioned off via GovDeals with the other two remaining in service until the end of the FY if not longer. The total cost to acquire and upfit each new cruiser today is approximately \$52,000.

Notable Board of Education Capital projects include two outdoor classrooms at the elementary schools, LHS science lab upgrades, continued upgrades to LHS classrooms, a replacement truck, bathroom renovations and technology updates. Other, larger projects are included but contingent upon securing grant funding. Please review the Capital Improvement Plan for details of all projects and expenses.

FY24 will be the first year of the new biennial State budget. The State appears to again have a substantial surplus, in excess of \$3B. Despite this, preliminary reports indicate generally flat funding for Ledyard (which is in effect a reduction given the inflationary environment). Also included in the preliminary budget, which has not passed House or Senate is Pequot-Mohegan Grant funding of \$1,391,000. We continue to follow many pieces of proposed legislation and how it might impact our town- positively or negatively. One example is early voting. What votes qualify for early voting? How many polling locations are needed in early voting? What hours are required? How many days in advance? Many, many questions and this is just one piece of legislation.

We continue to ask the question "What is the role of local government?" and in doing so, continue to seek what we truly must provide as a local government to help mitigate the burden on our residents.

Sincerely,



Fred B. Allyn III, Mayor

Endnotes:

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- 1) <https://portal.ct.gov/OPM/IGPP/Publications/Mill-Rates>
 - 2) <https://portal.ct.gov/OPM/IGPP/Publications/Equalized-Net-Grand-List-By-Town>
 - 3) <https://ctmirror.org/2023/01/20/ct-budget-debt-bonded-pension-liabilities/>

Budget Mayor FY 2024

Expenditures by Function

Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expenditures				
General Government				
Town Council				
TREASURER	10110101-51601	\$18,296	\$18,430	0.7%
ADMIN TOWN COUNCIL	10110101-51602	\$65,860	\$68,166	3.5%
ACCOUNTING SERVICES/AUDIT	10110101-53600	\$35,500	\$36,385	2.5%
LEGAL SERVICES	10110101-53610	\$50,000	\$50,000	0%
OPERATING EXPENSES	10110101-56100	\$2,560	\$2,560	0%
CONTINGENCY	10110101-58790	\$15,600	\$14,000	-10.3%
Total Town Council:		\$187,816	\$189,541	0.9%
Historic Districts				
CONTRACTUAL EXPENSES	10110103-52205	\$12,000	\$16,000	33.3%
BUILDING MAINTENANCE	10110103-54500	\$6,000	\$6,625	10.4%
SAW MILL MAINTENANCE	10110103-54501	\$4,700	\$3,800	-19.1%
OPERATING EXPENSES	10110103-56100	\$2,875	\$3,075	7%
SAW MILL OPERATING	10110103-56101	\$1,975	\$1,750	-11.4%
CONTINGENCY	10110103-58790	\$900	\$1,500	66.7%
Total Historic Districts:		\$28,450	\$32,750	15.1%
Mayor's Office				
CUSTODIAN SALARIES	10110201-51160	\$41,475	\$0	-100%
TOWN HALL FLOATER	10110201-51305	\$17,732	\$18,821	6.1%
MAYOR	10110201-51604	\$95,000	\$95,000	0%
MAYORAL ASST	10110201-51607	\$45,000	\$45,579	1.3%
OTHER WAGES	10110201-51700	\$10,500	\$0	-100%
TOWN NEWSLETTER	10110201-55301	\$6,000	\$6,000	0%
OPERATING EXPENSES	10110201-56100	\$2,600	\$2,600	0%
CONTINGENCY	10110201-58790	\$10,000	\$9,200	-8%
Total Mayor's Office:		\$228,307	\$177,200	-22.4%
Registrars				
ADMINISTRATIVE WAGES	10110301-51700	\$39,614	\$43,940	10.9%
TRAINING/MTGS/DUES/SUBSCRIP	10110301-58110	\$1,200	\$0	-100%
Total Registrars:		\$40,814	\$43,940	7.7%
Town Clerk				
DEPARTMENT HEAD WAGES	10110311-51600	\$62,913	\$65,117	3.5%

Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
ASSISTANT WAGES	10110311-51615	\$44,062	\$48,552	10.2%
ACCOUNTING SERVICES/AUDIT	10110311-53600	\$4,000	\$4,000	0%
OPERATING EXPENSES	10110311-56100	\$29,810	\$29,810	0%
RECORDINGS/LICENSING SUPPLIES	10110311-56135	\$4,275	\$4,275	0%
TRAINING/MTGS/DUES/SUBSCRIP	10110311-58110	\$1,275	\$1,275	0%
Total Town Clerk:		\$146,335	\$153,029	4.6%
Cemetery Committee				
OPERATING EXPENSES	10110107-56100	\$2,000	\$2,000	0%
Total Cemetery Committee:		\$2,000	\$2,000	0%
Administrative Support				
CONTRACT MAINTENANCE/LEASES	10110203-53700	\$18,000	\$60,000	233.3%
FIRE HYDRANT MAINTENANCE	10110203-54311	\$10,900	\$10,900	0%
ADA COMPLIANCE	10110203-55247	\$1,000	\$1,000	0%
ADVERTISING/LEGAL NOTICES	10110203-55410	\$15,000	\$17,000	13.3%
WATER	10110203-56205	\$3,600	\$3,800	5.6%
NON INSTRUCTIONAL SUPPLIES	10110203-56900	\$6,500	\$6,500	0%
OTHER MISC SERVICES	10110203-56910	\$18,000	\$17,000	-5.6%
DUES & FEES	10110203-58100	\$8,477	\$8,600	1.5%
MISC DUES&FEES	10110203-58105	\$11,200	\$11,200	0%
Total Administrative Support:		\$92,677	\$136,000	46.7%
Legal Services				
LEGAL SERVICES	10110205-53610	\$30,000	\$35,000	16.7%
TOWN ATTORNEY	10110205-53615	\$20,000	\$20,000	0%
Total Legal Services:		\$50,000	\$55,000	10%
Probate				
OTHER PURCHASED SERVICES	10110207-54900	\$10,575	\$10,575	0%
Total Probate:		\$10,575	\$10,575	0%
Property Insurance				
AUTO INSURANCE	10110209-55210	\$71,417	\$74,988	5%
BOILER & MACHINERY INSURANCE	10110209-55220	\$7,458	\$7,831	5%
POLICE PROFESS LIABILITY	10110209-55231	\$16,411	\$17,232	5%
GEN LIAB / EXCESS LIAB	10110209-55232	\$153,633	\$161,315	5%
PUBLIC OFFICIALS LIAB	10110209-55233	\$38,821	\$40,763	5%
SCHOOL OFFICIALS LIAB	10110209-55234	\$14,302	\$15,018	5%
VNA LIABILITY	10110209-55235	\$7,203	\$7,564	5%
PROPERTY INSURANCE--BOE	10110209-55241	\$79,688	\$83,673	5%

Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
AMBULANCE & FIRE	10110209-55242	\$52,530	\$58,812	12%
INSURANCE DEDUCTIBLE	10110209-55245	\$10,000	\$10,000	0%
RISK MANAGEMENT	10110209-55246	\$10,000	\$10,000	0%
CYBER COVERAGE	10110209-55249	\$20,400	\$30,000	47.1%
Total Property Insurance:		\$481,863	\$517,196	7.3%
Health District				
CONTINGENCY	10110211-58790	\$117,038	\$116,400	-0.5%
Total Health District:		\$117,038	\$116,400	-0.5%
Mis				
SUPERVISORS	10112151-51610	\$78,014	\$67,922	-12.9%
ADMINISTRATIVE WAGES	10112151-51700	\$44,062	\$48,552	10.2%
MEETING MANAGEMENT SYSTEM	10112151-53655	\$16,228	\$22,069	36%
WEBSITE UPGRADE/SUPPORT	10112151-53657	\$6,853	\$7,058	3%
SOFTWARE SUPPORT & MAINT	10112151-53690	\$113,621	\$115,684	1.8%
FINANCIAL SOFTWARE HOSTING	10112151-53695	\$22,000	\$22,000	0%
LAND USE SOFTWARE LICENSING	10112151-53696	\$10,500	\$11,025	5%
REPAIRS & MAINTENANCE	10112151-54300	\$5,000	\$5,087	1.7%
TELEPHONE & FAX SERVICE	10112151-55330	\$12,834	\$12,834	0%
INTERNET SERVICE	10112151-55340	\$7,500	\$9,000	20%
NON INSTRUCTIONAL SUPPLIES	10112151-56900	\$6,000	\$6,000	0%
COMPUTER EQUIPMENT	10112151-57400	\$4,000	\$4,000	0%
COMPUTER SOFTWARE	10112151-57410	\$10,091	\$10,091	0%
TRAINING/MTGS/DUES/SUBSCRIP	10112151-58110	\$1,010	\$1,010	0%
Total Mis:		\$337,713	\$342,332	1.4%
Conservation Commission				
OPERATING EXPENSES	10110213-56100	\$1,150	\$1,150	0%
NEW EQUIPMENT	10110213-57300	\$1,500	\$1,500	0%
CONTINGENCY	10110213-58790	\$925	\$925	0%
Total Conservation Commission:		\$3,575	\$3,575	0%
Human Resources Staff				
HUMAN RESOURCES DIRECTOR	10110251-51606	\$120,405	\$90,000	-25.3%
TRAINING/MTGS/DUES/SUBSCRIP	10110251-58110	\$1,950	\$1,950	0%
Total Human Resources Staff:		\$122,355	\$91,950	-24.8%
Employee Expenses				
HEALTH CARE	10110253-52000	\$1,052,000	\$1,136,160	8%
HEALTH CARE BOE	10110253-52100	\$5,304,000	\$5,325,000	0.4%
HEALTHCARE WAIVERS	10110253-52101	\$259,750	\$285,725	10%
BENEFITS CONSULTANT	10110253-52102	\$20,000	\$20,000	0%

Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
HEALTHCARE-FIREFIGHTERS	10110253-52105	\$109,566	\$114,500	4.5%
HEALTHCARE BOE RETIREES	10110253-52106	\$604,000	\$600,000	-0.7%
HEALTH CARE TEAMSTERS	10110253-52201	\$352,000	\$376,584	7%
MISC EMPLOYEE EXPENSES	10110253-52203	\$5,000	\$5,000	0%
PRE-EMPLOYMENT TESTING	10110253-52204	\$4,780	\$4,780	0%
CONTRACTUAL EXPENSES	10110253-52205	\$52,500	\$61,000	16.2%
RETIREMENT CASHOUT	10110253-52206	\$75,000	\$75,000	0%
PAYROLL EXPENSES	10110253-52207	\$10,200	\$11,000	7.8%
RETIREMENT	10110253-52300	\$1,163,197	\$950,000	-18.3%
DEFINED CONTR PLAN	10110253-52310	\$315,000	\$378,000	20%
SALARY BENEFIT ADJUSTMENT	10110253-52400	\$75,000	\$75,000	0%
SOCIAL SECURITY	10110253-52500	\$627,544	\$645,000	2.8%
UNEMPLOYMENT COMP	10110253-52600	\$7,500	\$7,500	0%
WORKER'S COMPENSATION	10110253-52900	\$136,941	\$136,941	0%
WORKERS COMP BOE	10110253-52910	\$324,438	\$324,438	0%
LIFE/AD&D/DISABILITY INSURANCE	10110253-52915	\$18,831	\$22,800	21.1%
Total Employee Expenses:		\$10,517,247	\$10,554,428	0.4%
Elections				
OTHER WAGES	10110303-51710	\$0	\$23,440	N/A
STIPENDS	10110303-51720	\$12,500	\$0	-100%
TRAINING	10110303-53645	\$0	\$3,450	N/A
EQUIPMENT MAINTENANCE	10110303-54310	\$2,050	\$2,250	9.8%
COMMUNICATIONS	10110303-55300	\$1,400	\$1,400	0%
NON INSTRUCTIONAL SUPPLIES	10110303-56900	\$9,500	\$19,200	102.1%
EMPLOYEE REIMBURSEMENT	10110303-58300	\$0	\$250	N/A
Total Elections:		\$25,450	\$49,990	96.4%
Total General Government:		\$12,392,215	\$12,475,906	0.7%
Finance				
Finance				
DEPARTMENT HEAD WAGES	10112101-51600	\$104,923	\$108,215	3.1%
ASST FINANCE DIR	10112101-51603	\$65,185	\$69,330	6.4%
ASSISTANT WAGES	10112101-51615	\$86,413	\$94,256	9.1%
OPERATING EXPENSES	10112101-56100	\$2,400	\$2,520	5%
HEATING OIL/PROPANE	10112101-56200	\$58,685	\$65,625	11.8%
ELECTRICITY	10112101-56220	\$130,000	\$150,000	15.4%
TRAINING/MTGS/DUES/SUBSCRIP	10112101-58110	\$4,500	\$3,000	-33.3%
Total Finance:		\$452,106	\$492,946	9%
Assessor				
SUPERVISORS	10112111-51610	\$78,090	\$108,434	38.9%
ASSISTANT WAGES	10112111-51615	\$39,858	\$43,135	8.2%

Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
CONTRACT MAINTENANCE/LEASES	10112111-53700	\$14,500	\$16,300	12.4%
OPERATING EXPENSES	10112111-56100	\$2,000	\$2,150	7.5%
TRAINING/MTGS/DUES/SUBSCRIP	10112111-58110	\$3,000	\$3,000	0%
Total Assessor:		\$137,448	\$173,019	25.9%
Tax Collector				
SEASONAL HELP	10112131-51300	\$1,600	\$1,600	0%
SUPERVISORS	10112131-51610	\$63,576	\$69,277	9%
ASSISTANT WAGES	10112131-51615	\$40,069	\$44,916	12.1%
CONTRACT MAINTENANCE/LEASES	10112131-53700	\$2,400	\$2,875	19.8%
OPERATING EXPENSES	10112131-56100	\$22,000	\$22,700	3.2%
TRAINING/MTGS/DUES/SUBSCRIP	10112131-58110	\$2,980	\$3,130	5%
TAX UNDERPAYMENT	10112131-58506	\$150	\$150	0%
Total Tax Collector:		\$132,775	\$144,648	8.9%
Total Finance:		\$722,329	\$810,613	12.2%
Land Use				
Land Use				
DEPARTMENT HEAD WAGES	10114301-51600	\$92,052	\$95,270	3.5%
SUPERVISORS	10114301-51610	\$122,921	\$123,597	0.5%
ASSISTANT WAGES	10114301-51615	\$82,737	\$85,286	3.1%
PART-TIME WAGES	10114301-51800	\$400	\$400	0%
OPERATING EXPENSES	10114301-56100	\$6,600	\$10,000	51.5%
TRAINING/MTGS/DUES/SUBSCRIP	10114301-58110	\$3,000	\$3,000	0%
Total Land Use:		\$307,710	\$317,553	3.2%
lwwc				
OPERATING EXPENSES	10114501-56100	\$500	\$500	0%
Total lwwc:		\$500	\$500	0%
Zoning Board Of Appeals				
OPERATING EXPENSES	10114507-56100	\$500	\$500	0%
Total Zoning Board Of Appeals:		\$500	\$500	0%
Plannning Commission				
OTHER PROFESS/TECH SERVICES	10114303-53400	\$2,000	\$2,000	0%
OPERATING EXPENSES	10114303-56100	\$1,000	\$1,000	0%
Total Plannning Commission:		\$3,000	\$3,000	0%
Edc				

Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
OPERATING EXPENSES	10114305-56100	\$1,000	\$1,000	0%
DUES & FEES	10114305-58100	\$5,850	\$7,461	27.5%
Total Edc:		\$6,850	\$8,461	23.5%
Total Land Use:		\$318,560	\$330,014	3.6%
Public Safety				
Admin Emergency Serv				
OVERTIME	10120401-51130	\$10,000	\$12,000	20%
DEPARTMENT HEAD WAGES	10120401-51600	\$19,988	\$21,945	9.8%
PUBLIC SAFETY EMPLOYEES	10120401-51630	\$300,460	\$324,224	7.9%
OPERATING EXPENSES	10120401-56100	\$36,400	\$36,400	0%
THIRD PARTY AMBULANCE SERVICE	10120401-57307	\$75,000	\$75,000	0%
Total Admin Emergency Serv:		\$441,848	\$469,569	6.3%
Police				
OVERTIME	10120101-51130	\$362,250	\$335,000	-7.5%
DEPARTMENT HEAD - CHIEF	10120101-51608	\$131,087	\$135,688	3.5%
CAPTAIN	10120101-51609	\$97,375	\$111,126	14.1%
PUBLIC SAFETY EMPLOYEES	10120101-51630	\$1,596,502	\$1,646,480	3.1%
ADMINISTRATIVE WAGES	10120101-51700	\$47,403	\$52,312	10.4%
HOLIDAY PAY	10120101-51715	\$60,000	\$60,000	0%
DUI GRANT PAYROLL	10120101-51716	\$6,000	\$5,000	-16.7%
OT OUTSIDE ASSIGNMENTS	10120101-51717	\$50,000	\$50,000	0%
STIPENDS	10120101-51720	\$10,800	\$10,800	0%
DEGREE INCENTIVE	10120101-51730	\$9,800	\$9,450	-3.6%
COMP-TIME LIABILITY	10120101-51900	\$11,500	\$11,500	0%
TRAINING	10120101-53645	\$48,000	\$48,000	0%
TRAINING SUPPORT	10120101-53646	\$24,908	\$26,459	6.2%
CONTRACT MAINTENANCE/LEASES	10120101-53700	\$29,283	\$33,418	14.1%
PRISONER EXPENSES	10120101-54226	\$4,050	\$4,050	0%
REPAIRS & MAINTENANCE	10120101-54300	\$9,500	\$9,500	0%
EQUIPMENT MAINTENANCE	10120101-54310	\$30,000	\$30,000	0%
TELEPHONE & FAX SERVICE	10120101-55330	\$2,750	\$2,750	0%
MOBILE DATA SERVICE	10120101-55335	\$11,972	\$12,187	1.8%
OPERATING EXPENSES	10120101-56100	\$18,000	\$18,000	0%
WATER	10120101-56205	\$3,000	\$3,000	0%
GASOLINE/OIL	10120101-56260	\$66,550	\$70,000	5.2%
UNIFORMS	10120101-56730	\$38,000	\$38,500	1.3%
NON INSTRUCTIONAL SUPPLIES	10120101-56900	\$18,700	\$19,900	6.4%
NEW EQUIPMENT	10120101-57300	\$2,400	\$2,400	0%
TRAINING/MTGS/DUES/SUBSCRIP	10120101-58110	\$3,000	\$6,000	100%

Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Total Police:		\$2,692,830	\$2,751,520	2.2%
Dispatch				
OVERTIME	10120103-51130	\$55,000	\$84,000	52.7%
PER DIEM WAGES	10120103-51299	\$20,000	\$12,000	-40%
PUBLIC SAFETY EMPLOYEES	10120103-51630	\$416,407	\$435,157	4.5%
HOLIDAY PAY	10120103-51715	\$8,000	\$32,800	310%
STIPENDS	10120103-51720	\$1,455	\$1,455	0%
CONTRACT MAINTENANCE/LEASES	10120103-53700	\$39,053	\$41,415	6%
TELEPHONE & FAX SERVICE	10120103-55330	\$12,050	\$14,954	24.1%
OPERATING EXPENSES	10120103-56100	\$5,000	\$5,000	0%
UNIFORMS	10120103-56730	\$5,020	\$5,020	0%
TRAINING/MTGS/DUES/SUBSCRIP	10120103-58110	\$3,000	\$3,000	0%
Total Dispatch:		\$564,985	\$634,801	12.4%
Animal Control				
OVERTIME	10120105-51130	\$2,000	\$2,000	0%
ANIMAL CONTROL OFFICER	10120105-51205	\$49,285	\$51,626	4.7%
PART-TIME WAGES	10120105-51800	\$14,950	\$24,960	67%
VETERINARIAN	10120105-53310	\$2,500	\$2,500	0%
TRAINING	10120105-53645	\$400	\$400	0%
OPERATING EXPENSES	10120105-56100	\$7,200	\$10,566	46.8%
ACO EQUIPMENT	10120105-57305	\$1,000	\$1,000	0%
SPAY/NEUTER PROGRAM	10120105-58000	\$1,500	\$1,500	0%
CONTINGENCY	10120105-58790	\$0	\$5,200	N/A
Total Animal Control:		\$78,835	\$99,752	26.5%
Fire Marshall				
OVERTIME	10120301-51130	\$100	\$100	0%
PUBLIC SAFETY EMPLOYEES	10120301-51630	\$75,468	\$80,064	6.1%
TELEPHONE & FAX SERVICE	10120301-55330	\$3,700	\$4,800	29.7%
OPERATING EXPENSES	10120301-56100	\$8,000	\$8,000	0%
CODE AND REFERENCE BOOKS	10120301-56450	\$3,000	\$3,000	0%
UNIFORMS	10120301-56730	\$850	\$850	0%
TRAINING/MTGS/DUES/SUBSCRIP	10120301-58110	\$2,400	\$1,500	-37.5%
Total Fire Marshall:		\$93,518	\$98,314	5.1%
Ledyard Fire Company				
CHIEF INCENTIVE	10120501-51720	\$5,000	\$5,000	0%
TRAINING	10120501-53645	\$13,230	\$13,230	0%
FIRE HOSE APPLIANCE TESTING	10120501-53685	\$1,400	\$1,400	0%
REPAIRS & MAINTENANCE	10120501-54300	\$34,000	\$34,000	0%

Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
CELL PHONE SERVICE	10120501-55320	\$2,000	\$2,000	0%
OPERATING EXPENSES	10120501-56100	\$15,000	\$15,000	0%
UNIFORMS	10120501-56730	\$12,000	\$12,000	0%
FIRE POLICE	10120501-57017	\$5,000	\$5,000	0%
NEW EQUIPMENT	10120501-57300	\$10,000	\$10,000	0%
VOLUNTEER INCENTIVE	10120501-58790	\$28,500	\$28,500	0%
Total Ledyard Fire Company:		\$126,130	\$126,130	0%
Gales Ferry Fire Company				
CHIEF INCENTIVE	10120551-51720	\$4,500	\$5,000	11.1%
TRAINING	10120551-53645	\$16,500	\$17,000	3%
FIRE HOSE APPLIANCE TESTING	10120551-53685	\$1,000	\$1,000	0%
TELEPHONE & FAX SERVICE	10120551-55330	\$2,400	\$3,000	25%
COVID19 EXPENSES	10120551-55555	\$500	\$500	0%
OPERATING EXPENSES	10120551-56100	\$31,600	\$37,000	17.1%
TRUCK GARAGING	10120551-56106	\$59,874	\$61,094	2%
VEHICLE/EQUIP PARTS	10120551-56700	\$37,000	\$39,000	5.4%
UNIFORMS	10120551-56730	\$13,000	\$13,500	3.8%
FIRE POLICE	10120551-57017	\$3,000	\$3,000	0%
NEW EQUIPMENT	10120551-57300	\$6,000	\$6,500	8.3%
VOLUNTEER INCENTIVE	10120551-58790	\$28,500	\$28,500	0%
Total Gales Ferry Fire Company:		\$203,874	\$215,094	5.5%
Emergency Management				
PUBLIC SAFETY EMPLOYEES	10120701-51630	\$15,990	\$15,600	-2.4%
OPERATING EXPENSES	10120701-56100	\$4,850	\$4,850	0%
Total Emergency Management:		\$20,840	\$20,450	-1.9%
Total Public Safety:		\$4,222,860	\$4,415,630	4.6%
Health/Welfare				
Public Health Nursing				
DEPARTMENT HEAD WAGES	10130101-51600	\$94,546	\$97,857	3.5%
SUPERVISORS	10130101-51610	\$70,160	\$87,131	24.2%
ASSISTANT WAGES	10130101-51615	\$98,720	\$51,627	-47.7%
NURSES SALARY	10130101-51645	\$214,903	\$192,902	-10.2%
NURSE AIDES	10130101-51646	\$32,000	\$30,000	-6.2%
OTHER WAGES	10130101-51710	\$63,850	\$63,850	0%
STIPENDS	10130101-51720	\$10,000	\$10,000	0%
CLOTHING ALLOWANCE	10130101-52610	\$1,620	\$1,550	-4.3%
PROFESSIONAL/TECH SERVICES	10130101-53300	\$135,000	\$125,000	-7.4%
OTHER PROFESS/TECH SERVICES	10130101-53400	\$3,210	\$2,000	-37.7%
ACCOUNTING SERVICES/AUDIT	10130101-53600	\$3,000	\$3,000	0%
PATIENT SATISFACTION SURVEY	10130101-53635	\$2,500	\$2,500	0%

Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
ICD CODING	10130101-53636	\$13,920	\$14,000	0.6%
CONTRACT MAINTENANCE/LEASES	10130101-53700	\$12,143	\$12,143	0%
REPAIRS & MAINTENANCE	10130101-54300	\$34,455	\$47,000	36.4%
OPERATING EXPENSES	10130101-56100	\$11,174	\$10,000	-10.5%
NON INSTRUCTIONAL SUPPLIES	10130101-56900	\$13,000	\$7,000	-46.2%
TRAINING/MTGS/DUES/SUBSCRIP	10130101-58110	\$7,040	\$7,040	0%
EMPLOYEE REIMBURSEMENT	10130101-58300	\$16,000	\$16,000	0%
COMMUNITY HEALTH PROGRAM	10130101-58775	\$3,650	\$3,000	-17.8%
CONTINGENCY	10130101-58790	\$1,750	\$2,000	14.3%
Total Public Health Nursing:		\$842,641	\$785,600	-6.8%
School Nursing				
NURSES SALARY	10130103-51645	\$264,645	\$247,906	-6.3%
NURSE AIDES	10130103-51646	\$45,356	\$50,370	11.1%
OTHER WAGES	10130103-51710	\$36,100	\$30,000	-16.9%
CLOTHING ALLOWANCE	10130103-52610	\$1,500	\$1,500	0%
OPERATING EXPENSES	10130103-56100	\$940	\$700	-25.5%
TRAINING/MTGS/DUES/SUBSCRIP	10130103-58110	\$2,205	\$2,000	-9.3%
Total School Nursing:		\$350,746	\$332,476	-5.2%
Social Services				
SUPERVISORS	10130301-51610	\$87,297	\$91,449	4.8%
ADMINISTRATIVE WAGES	10130301-51700	\$4,400	\$4,400	0%
FOOD PANTRY EXPENSES	10130301-54401	\$3,500	\$3,500	0%
OPERATING EXPENSES	10130301-56100	\$4,622	\$4,622	0%
Total Social Services:		\$99,819	\$103,971	4.2%
Senior Center				
ASSISTANT WAGES	10130501-51615	\$36,291	\$38,505	6.1%
ADMINISTRATIVE WAGES	10130501-51700	\$18,656	\$12,878	-31%
PART-TIME WAGES	10130501-51800	\$20,000	\$28,000	40%
REGIONAL SENIOR WEBSITE	10130501-53658	\$3,600	\$3,600	0%
CONTRACT MAINTENANCE/LEASES	10130501-53700	\$3,765	\$3,958	5.1%
EQUIPMENT MAINTENANCE	10130501-54310	\$1,500	\$2,455	63.7%
OPERATING EXPENSES	10130501-56100	\$3,370	\$3,340	-0.9%
COMMUNITY HEALTH PROGRAM	10130501-58775	\$10,000	\$14,000	40%
Total Senior Center:		\$97,182	\$106,736	9.8%
Total Health/Welfare:		\$1,390,388	\$1,328,783	-4.4%
Public Works				
Highway				
OVERTIME	10140103-51130	\$12,500	\$12,700	1.6%

Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
SEASONAL HELP SUMMER	10140103-51301	\$15,000	\$15,000	0%
SUPERVISORS	10140103-51610	\$87,665	\$92,231	5.2%
PUBLIC WORKS EMPLOYEES	10140103-51620	\$827,966	\$847,423	2.3%
OTHER WAGES	10140103-51710	\$7,500	\$7,500	0%
PT SNOWPLOW DRIVERS	10140103-51805	\$5,000	\$5,000	0%
OVERTIME SNOW PLOWING	10140103-51815	\$95,000	\$95,000	0%
TRAINING	10140103-53645	\$1,800	\$1,800	0%
CONTRACT MAINTENANCE/LEASES	10140103-53700	\$3,000	\$4,000	33.3%
COMMUNICATIONS	10140103-55300	\$5,000	\$5,000	0%
GASOLINE/OIL	10140103-56260	\$40,000	\$45,000	12.5%
DIESEL FUEL	10140103-56265	\$60,000	\$65,000	8.3%
UNIFORMS	10140103-56730	\$13,000	\$13,000	0%
NON INSTRUCTIONAL SUPPLIES	10140103-56900	\$2,300	\$2,300	0%
NEW EQUIPMENT	10140103-57300	\$1,500	\$1,500	0%
MEAL STIPENDS - STORMS	10140103-58300	\$5,500	\$5,500	0%
Total Highway:		\$1,182,731	\$1,217,954	3%
Vehicle Maintenance				
PUBLIC WORKS EMPLOYEES	10140105-51620	\$126,589	\$129,585	2.4%
OPERATING EXPENSES	10140105-56100	\$2,100	\$2,100	0%
SNOW PLOW BLADES	10140105-56300	\$5,500	\$5,500	0%
VEHICLE/EQUIP PARTS	10140105-56700	\$135,000	\$135,000	0%
OXYGEN & WELDING	10140105-56705	\$1,000	\$1,000	0%
TIRES	10140105-56715	\$10,000	\$10,000	0%
Total Vehicle Maintenance:		\$280,189	\$283,185	1.1%
Adminstration				
DEPARTMENT HEAD WAGES	10140101-51600	\$125,195	\$129,576	3.5%
PROFESSIONAL/TECH SERVICES	10140101-53300	\$70,000	\$70,000	0%
TRAINING/MTGS/DUES/SUBSCRIP	10140101-58110	\$3,675	\$3,675	0%
Total Adminstration:		\$198,870	\$203,251	2.2%
Road Upkeep				
SALT AND SAND	10140107-56301	\$125,000	\$125,000	0%
SNOW DAMAGE	10140107-56302	\$300	\$300	0%
BITUMINOUS CONCRETE	10140107-56303	\$5,000	\$5,000	0%
STREETS SIGNS & MARKINGS	10140107-56304	\$4,000	\$4,000	0%
GUIDE RAILS	10140107-56305	\$3,000	\$3,000	0%

Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
TREE REMOVAL	10140107-56306	\$4,000	\$18,000	350%
GRAVEL	10140107-56307	\$3,000	\$3,000	0%
DRAINAGE IMPROVEMENT	10140107-56308	\$3,000	\$3,000	0%
STREETLIGHT MAINTENANCE	10140107-56312	\$1,500	\$1,500	0%
EQUIPMENT RENTAL	10140107-57301	\$2,000	\$2,000	0%
Total Road Upkeep:		\$150,800	\$164,800	9.3%
Property Maintenance				
TOWN HALL AND ANNEX	10140111-58200	\$15,000	\$15,000	0%
PW FACILITIES	10140111-58210	\$26,000	\$26,000	0%
POLICE STATION	10140111-58220	\$15,000	\$15,000	0%
EMERGENCY SERVICES BUILDING	10140111-58225	\$10,000	\$10,000	0%
LIBRARY FAC	10140111-58230	\$6,500	\$7,050	8.5%
SENIOR CENTER FACILITY	10140111-58235	\$8,000	\$8,000	0%
TOWN GREEN	10140111-58236	\$5,000	\$5,000	0%
Total Property Maintenance:		\$85,500	\$86,050	0.6%
Sanitation				
PUBLIC WORKS EMPLOYEES	10140113-51620	\$2,000	\$2,000	0%
DISPOSAL SERVICE	10140113-54210	\$616,803	\$633,500	2.7%
TIPPING FEES	10140113-54224	\$400,000	\$400,000	0%
OPERATING EXPENSES	10140113-56100	\$5,000	\$5,000	0%
CONTINGENCY	10140113-58790	\$75,000	\$90,000	20%
Total Sanitation:		\$1,098,803	\$1,130,500	2.9%
Total Public Works:		\$2,996,893	\$3,085,740	3%
Library				
Library				
CUSTODIAN SALARIES	10150101-51160	\$23,382	\$25,303	8.2%
DEPARTMENT HEAD WAGES	10150101-51600	\$81,136	\$80,628	-0.6%
SUPERVISORS	10150101-51610	\$162,753	\$169,167	3.9%
ASSISTANT WAGES	10150101-51615	\$102,528	\$122,283	19.3%
PART-TIME WAGES	10150101-51800	\$55,765	\$79,428	42.4%
CONTRACT MAINTENANCE/LEASES	10150101-53700	\$2,540	\$2,060	-18.9%
EQUIPMENT MAINTENANCE	10150101-54310	\$0	\$1,000	N/A
TELEPHONE & FAX SERVICE	10150101-55330	\$3,200	\$4,200	31.3%
OPERATING EXPENSES	10150101-56100	\$12,283	\$10,500	-14.5%
LION REGIONAL COMPUTER NETWORK	10150101-56140	\$43,658	\$52,239	19.7%
BOOKS, MEDIA & TECHNOLOGY	10150101-56420	\$55,000	\$50,000	-9.1%
Total Library:		\$542,245	\$596,808	10.1%
Total Library:		\$542,245	\$596,808	10.1%
Parks and Recreation				

Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Parks And Recreation				
DEPARTMENT HEAD WAGES	10160101-51600	\$78,915	\$81,669	3.5%
SUPERVISORS	10160101-51610	\$53,393	\$58,198	9%
ASSISTANT WAGES	10160101-51615	\$77,036	\$82,667	7.3%
OTHER WAGES	10160101-51710	\$10,000	\$10,000	0%
CONTRACT MAINTENANCE/LEASES	10160101-53700	\$161,462	\$161,462	0%
REPAIRS & MAINTENANCE	10160101-54300	\$32,046	\$32,604	1.7%
OPERATING EXPENSES	10160101-56100	\$24,615	\$24,916	1.2%
ELECTRICITY	10160101-56220	\$27,000	\$38,290	41.8%
Total Parks And Recreation:		\$464,467	\$489,806	5.5%
Total Parks and Recreation:		\$464,467	\$489,806	5.5%
Education				
Boe Expenditures				
CONTINGENCY	10170101-58790	\$34,555,319	\$35,908,368	3.9%
Total Boe Expenditures:		\$34,555,319	\$35,908,368	3.9%
Total Education:		\$34,555,319	\$35,908,368	3.9%
Capital				
Capital And Non-Recurring				
CONTINGENCY	10185101-58790	\$1,150,285	\$1,631,235	41.8%
Total Capital And Non-Recurring:		\$1,150,285	\$1,631,235	41.8%
Total Capital:		\$1,150,285	\$1,631,235	41.8%
Debt Service				
Debt Service				
GEN OBLIGATION BOND PRINCIPAL	10180101-58810	\$2,894,957	\$2,587,337	-10.6%
GEN OBLIGATION BOND INTEREST	10180101-58811	\$1,160,761	\$1,126,378	-3%
CWF/DWSRF LOAN PRINCIPAL	10180101-58820	\$84,266	\$85,967	2%
CWF/DWSRF LOAN INTEREST	10180101-58821	\$13,705	\$12,004	-12.4%
DEBT TRANSFER TO WPCA	10180101-58823	\$550,971	\$542,164	-1.6%
PROJECTS IN PROGRESS	10180101-58830	\$50,000	\$50,000	0%
Total Debt Service:		\$4,754,660	\$4,403,850	-7.4%
Total Debt Service:		\$4,754,660	\$4,403,850	-7.4%
Total Expenditures:		\$63,510,221	\$65,476,753	3.1%

Revenues by Source

Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source				
Taxes				
PROPERTY TAXES, CURRENT	1019501-41000	\$41,980,249	\$43,846,477	4.4%

Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
ARREARS	1019501-41001	\$308,024	\$357,308	16%
INTEREST	1019501-41002	\$171,965	\$185,722	8%
SUSPENSE TAX COLLECTIONS	1019501-41003	\$35,495	\$13,133	-63%
LIENS	1019501-41004	\$3,745	\$12,658	238%
MOTOR VEHICLE PROP TAX GRANT	1019501-41008		\$213,782	N/A
Total Taxes:		\$42,499,478	\$44,629,080	5%
Intergovernmental				
ACO FEES	1011401-42046	\$1,500	\$1,500	0%
PILOT: STATE PROPERTY	1011402-42001	\$925,100	\$931,157	0.7%
PROPERTY TAX RELIEF-ELDERLY	1011402-42006	\$85,000	\$0	-100%
DISABLED REIMBURSEMENT	1011402-42007	\$1,200	\$1,000	-16.7%
CIVIL PREPAREDNESS REIMB	1011402-42010	\$0	\$15,600	N/A
ADDITIONAL VETERANS GRANT	1011402-42011	\$3,500	\$4,300	22.9%
PEQUOT FUND	1011402-42014	\$1,391,000	\$1,391,000	0%
DUI GRANT REIMBURSEMENT	1012002-42034	\$6,000	\$5,000	-16.7%
LYS GRANT DEP OF EDUCATION	1013002-42003	\$26,167	\$33,294	27.2%
PILOT: SR HOUSING AUTHORITY	1013002-42032	\$8,200	\$8,200	0%
LYS GRANT ENRICHMENT	1013002-42041	\$2,000	\$0	-100%
FEDERAL PUBLIC LAW 874	1017002-42016	\$1,500,000	\$1,500,000	0%
VO-AG STABLIZATION FUNDING	1017002-42018	\$850,000	\$850,000	0%
EDUCATION COST SHARING	1017002-42020	\$11,492,516	\$11,624,199	1.1%
Total Intergovernmental:		\$16,292,183	\$16,365,250	0.4%
Charges and Fees				
MISCELLANEOUS	1011401-47009	\$80,000	\$80,000	0%
RED WOLF ANTENNAE LEASE	1011401-47019	\$55,000	\$55,000	0%
TOWN CLERK FEES	1011401-47022	\$115,000	\$120,000	4.3%
ZONING/WETLANDS/ZBA FEES	1011401-47023	\$10,000	\$15,000	50%
ASSESSOR'S FEES	1011401-47024	\$300	\$300	0%
PLANNING	1011401-47025	\$5,000	\$5,000	0%
OTHER LICENSE/PERMIT FEE	1011401-47036	\$350	\$350	0%
TOWN CLERK DOG LICENSE FEES	1011401-47037	\$8,700	\$8,800	1.1%
BUILDING PERMIT FEES	1011401-47040	\$132,000	\$175,000	32.6%
EMPLOYEE HEALTH CO-PREMIUMS	1011401-47041	\$604,000	\$600,000	-0.7%
ASSESSMENTS RECEIVABLE	1011401-47045	\$250,000	\$250,000	0%
LVES CONTR TO EMS BLDG	1011401-47051	\$100,000	\$60,000	-40%
LVES CONTR TO MED EQUIPMENT	1011401-47053	\$20,000	\$0	-100%
TELEPHONE LINE GRANTS	1011402-41005	\$22,000	\$20,000	-9.1%
LEDYARD FIRE POLICE CHARGES	1012001-47005	\$5,000	\$5,000	0%
DISPATCH REGIONALIZATION	1012001-47007	\$56,000	\$56,000	0%
GALES FERRY FIRE POLICE CHARGE	1012001-47017	\$3,000	\$3,000	0%
POLICE OT	1012001-47018	\$50,000	\$85,000	70%

Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
PERMIT FEE	1012001-47038	\$7,000	\$6,300	-10%
RECORDS FEE	1012001-47039	\$1,800	\$1,800	0%
SHARED SERVICES	1012001-47055		\$36,800	N/A
DISPATCH--PRESTON	1012002-47049	\$25,000	\$30,500	22%
SENIOR CENTER FEES	1013001-47021	\$9,600	\$10,000	4.2%
PUBLIC HEALTH NURSING FEES	1013001-47034	\$800,000	\$600,000	-25%
TIPPING FEES	1014001-47020	\$52,000	\$40,000	-23.1%
LIBRARY FEES	1015001-47032	\$375	\$500	33.3%
PROGRAM REGISTRATION FEES	1016001-47033	\$3,000	\$3,000	0%
VO AG TUITION	1017001-47010	\$736,832	\$764,176	3.7%
SPECIAL EDUCATION TUITION	1017001-47011	\$97,013	\$37,437	-61.4%
NON RESIDENT TUITION	1017001-47012	\$138,590	\$57,960	-58.2%
Total Charges and Fees:		\$3,387,560	\$3,126,923	-7.7%
Investment Earnings				
INTEREST ON DEPOSITS	1019503-48001	\$80,000	\$300,000	275%
Total Investment Earnings:		\$80,000	\$300,000	275%
Other Financing Sources				
WPCA CONTR TO FINANCE OFC	1011401-49006	\$40,000	\$40,000	0%
LESTER HOUSE RENT	1011401-49051	\$11,000	\$15,500	40.9%
TRANSERS IN:	1019502-49002	\$1,200,000	\$1,000,000	-16.7%
Total Other Financing Sources:		\$1,251,000	\$1,055,500	-15.6%
Total Revenue Source:		\$63,510,221	\$65,476,753	3.1%

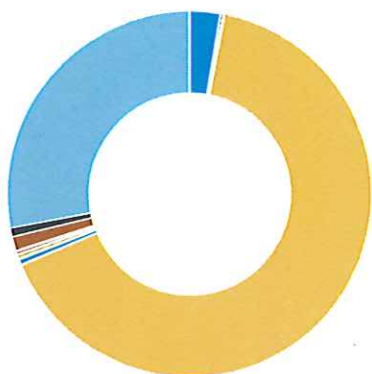
Capital Improvements: One-year Plan

Total Capital Requested

\$12,875,423

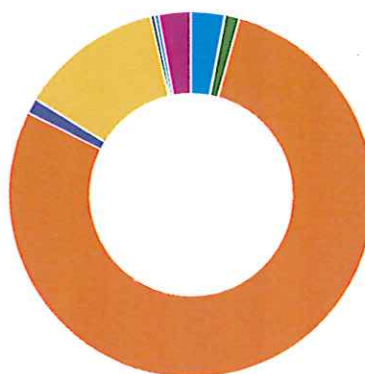
75 Capital Improvement Projects

Total Funding Requested by Department



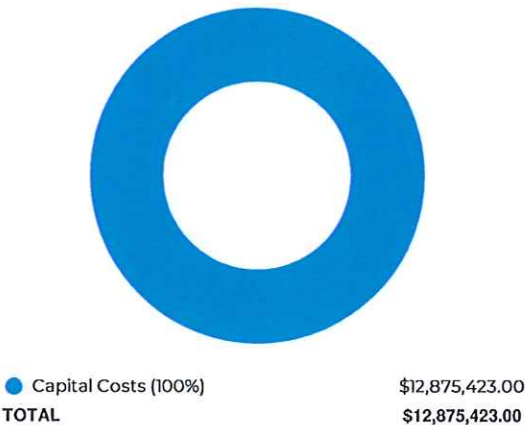
Admin Emergency Serv (3%)	\$348,030.00
Animal Control (0%)	\$2,000.00
Assessor (0%)	\$30,000.00
Dispatch (0%)	\$16,700.00
Education (66%)	\$8,446,000.00
Elections (0%)	\$3,300.00
Gales Ferry Fire Company (1%)	\$66,000.00
Historic Districts (0%)	\$10,000.00
Ledyard Fire Company (0%)	\$38,000.00
Library (0%)	\$4,000.00
Mis (0%)	\$40,000.00
Parks and Recreation (0%)	\$5,000.00
Parks And Recreation (1%)	\$164,250.00
Police (1%)	\$103,643.00
Public Works (28%)	\$3,596,000.00
Town Clerk (0%)	\$2,500.00
TOTAL	\$12,875,423.00

Total Funding Requested by Source



Bonding (3%)	\$380,000.00
Conveyance (1%)	\$169,250.00
Grant (78%)	\$10,056,438.00
Operating (1%)	\$174,900.00
Taxes (13%)	\$1,631,235.00
Transfer from Other Fund (0%)	\$45,000.00
Transfer In from Other Fund (0%)	\$45,000.00
Transfer in from Other Fund (3%)	\$369,500.00
TOTAL	\$12,871,323.00

Capital Costs Breakdown



Public Works Requests

Itemized Requests for 2024

Colonel Ledyard Highway Multi-Use Pathway

\$1,080,000

This project comprises a multi-use (pedestrian/cyclist) pathway from Ledyard Center at the Bill Library to Ledyard High School at its access off Gallup Hill Road. The project has been approved by SECCOG through the LOTCIP program. The...

Heavy Equipment Reserve Fund

\$85,000

This account needs to be funded annually to meet long-term replacement needs in accordance with the equipment replacement plan. Funds are appropriated at a rate necessary to meet the anticipated future refitting and/or replacement of the...

Lantern Hill Road Bridge Replacement

\$1,075,000

The existing bridge over Whitford Brook at the Ledyard-Stonington Town Line is too narrow for normal traffic and is particularly unsafe in the event of head-on large vehicular traffic. The Town of Stonington had been conducting and advancing...

Large Truck Reserve Account

\$175,000

This account needs to be funded annually to meet long-term replacement needs of the large dump truck fleet. Originally, funding was sought to meet a 15-year replacement cycle for each of the trucks in the fleet. Because of severe funding...

Light Equipment Reserve Fund

\$15,000

This account funds long-term requirements in accordance with minor equipment upgrade and replacement needs. This involves a large variety of light/small equipment assets. A degree of flexibility is assumed, as the Town's...

Municipal Building Reserve Fund

\$150,000

This fund provides for ongoing capital level renovations and life-cycle maintenance for the Town's non-BOE municipal buildings. Due to a combination of factors, including facility age, inconsistent capital investment, and normal...

Pooled Vehicle Reserve Fund

\$5,000

This account needs to be funded annually to meet long-term replacement needs in accordance with the equipment replacement plan. The State of Connecticut has privatized its sale of surplus vehicles and items. This has severely curtailed the...

Road Restoration Fund

\$982,000

Road restoration (i.e., reconstruction and resurfacing) is programmed through a systematic plan derived through a comprehensive assessment and evaluation of the condition of all Town roads. From 1988 to 2008, the source of funding for this program...

Small Truck Reserve Fund

\$29,000

This account needs to be funded annually to meet long-term replacement needs in accordance with the equipment replacement plan. A combination of internal reassignments of assets and new purchases continues to be undertaken to more efficiently...

Total: \$3,596,000

Parks and Recreation Requests

Itemized Requests for 2024

Colonel Ledyard Park Basketball/ Tennis Courts

\$5,000

Maintenance to both the basketball and tennis courts at Colonel Ledyard Park to prolong the life of the courts.

Total: \$5,000

Education Requests

Itemized Requests for 2024

Add lean to maintenance garage at LHS	\$15,000
--	-----------------

The District maintenance department has equipment that should be stored out of the weather but does not require inside storage. This is to allow this equipment to be under cover from snow and rain.

Ag Science cabinetry replacement	\$55,000
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The current cabinets in the marine science classroom are in need of replacement. They have been damaged from the long term use of fish tanks on the counters. The new cabinets will have phenolic panels and shelving with solid surface tops to...

Ag Science Electric access gate.	\$15,000
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The current ag science driveway gate that allows vehicles access to the rear of the school and the field area is left open for teachers and staff to access the area. This will install an electrically operated gate providing better security...

Ag Science Fencing	\$10,000
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There are sections in the front of Ag Science where students do outside activities, moving from the greenhouse to the school and back. This area is currently unfenced and open to the public. For security reasons and the safety of...

Ag Science Smart projector upgrade	\$28,000
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The current projectors do not have any smart functions and are obsolete. These funds will allow for the replacement to upgraded projectors that have an interactive function.

Equipment maintenance	\$110,000
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This is to supply funds for the normal maintenance of the school HVAC systems, elevators and fire alarm systems. This will include filters, fan belts, service calls and preventative maintenance contracts, monitoring and testing.

Gales Ferry / Juliet Long School Outdoor Classroom	\$50,000
---	-----------------

The 21st century learning environment requires innovative and non- traditional learning spaces. As part of this, the creation of outdoor learning areas is critical. Funding will establish seating and a canopy of covered area for classroom...

Gallup Hill School Outdoor Classroom	\$50,000
---	-----------------

The 21st century learning environment required innovative and non- traditional learning spaces. As part of this the creation of outdoor learning area is critical funding will establish seating and a canopy of covered area for classroom instruction.

Gallup Hill School Pre-K entry Canopy	\$44,000
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The limited driveway and parking area prevents the PreK for efficiently bringing in students at the start of the day and at dismissal. Providing a canopy and barrier to the parking area will allow students to be assembled outside rather than...

Green house equipment	\$12,000
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Provide the replacement of cabinets and shelving in the main HS green house

Ledyard High School Air Conditioning	\$2,600,000
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This is to allow for the installation of air conditioning as needed for student and or staff requirements. We have applied for a federal grant that will cover up to 95% of the cost of this...

Ledyard High School Athletic Fields Yearly Maintenance and Upgrade	\$7,500
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Seeding clay and other items to properly maintain the athletic fields at Ledyard high School.

Ledyard High School Auditorium Air Conditioning	\$400,000
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Currently, there is no air conditioning in the school auditorium. The space is used by the school, town and outside organizations for meetings along with musical and theatrical programs. This will be an increase in cost I entered \$1 in cost...

Ledyard High School Boiler repairs	\$7,500
The boilers at LHS will require retubbing in the near future. During the yearly inspections we are observing more and more pitting of the metal and a few of the tubes have failed and were sealed. This request is to allow for reasonable...	
Ledyard High School Curb Repair	\$4,000
The concrete curbing at the Ledyard High School parking lot is deteriorating these funds will allow replacement in critical areas to prevent erosion.	
Ledyard High School Green House	\$25,000
The biology lab in room 103 at Ledyard high School has an attached greenhouse and aquaculture lab. The area in question is need of refurbishment. Included is the replacement of damaged and fogged glass, repair of control arms and...	
Ledyard High School Heating System Replacement	\$3,000,000
The existing boilers at Ledyard High School are original to the building and are 60 years old. There are currently a limited number of companies that continue to service these types of boilers. During the repairs in 2020 we were advised that the...	
Ledyard High School Masonry Repairs	\$20,000
Ledyard High School has experienced some issues with the facade brick work pulling away from the building. It is important that this be addressed in a timely manner. Water infiltration along with the freeze and thaw cycles will increase the...	
Ledyard High School Science Labs upgrades	\$100,000
There has been on ongoing project to upgrade the science labs at Ledyard high School. Currently only the labs in the 300 wing of the school remain to be upgraded. This will complete the science lab renovations in the original building.	
Ledyard High School Window Replacement	\$1,600,000
The current windows are not energy efficient and do not seal properly. This should be completed in conjunction with the heating and air conditioning projects since new windows will allow for smaller heating and cooling plants. We...	
LHS ADA hardware upgrade	\$3,000
This is an ongoing project to upgrade the door hardware on classrooms to ADA compliance at Ledyard High School	
Replace maintenance garage roof at LHS	\$15,000
The existing roof on the maintenance garage has reached the end of its useful life and is in need of replacement.	
Replace rotten sill plate in barn	\$20,000
The sill plate in the barn is rotted and in need of replacement. This is a critical piece of the structure.	
Replacement Truck	\$80,000
Vehicles need routine replacement. While mileage is relatively low for the age of our vehicles, the plowing and use during periods of heavy salt use in the summer take a toll on the undercarriage and frames. We have instituted a program of coating...	
Special needs air conditioning	\$10,000
Allowance to provide airconditioning in specific rooms where required for medical needs.	
Upgrade to the classrooms in the original section of Ledyard High School.	\$165,000
The classrooms at Ledyard high School have not been upgraded since the building was opened. The budget amount will allow the upgrades to 8-10 classrooms with new ceilings, LED lighting, paint, Interactive Projector Boards, white boards and...	
Total: \$8,446,000	

Historic Districts Requests

Itemized Requests for 2024

Nathan Lester House external improvements	\$10,000
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To redo siding and replace window frames on the East side of the Nathan Lester House

Total: \$10,000

Town Clerk Requests

Itemized Requests for 2024

ADA compliance	\$2,500
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Funding is being requested to lower / convert a portion of the public-facing countertop to allow for wheelchair access.

Total: \$2,500

Elections Requests

Itemized Requests for 2024

Three (3) - four station voting booths	\$3,300
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One time request for three (3) - four station voting booths

Total: \$3,300

Assessor Requests

Itemized Requests for 2024

Revaluation	\$30,000
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Revaluation of real property required by statute every five years. Last revaluation effective October 1, 2020. Next due, October 1, 2025. The next revaluation should include interior inspections and photos, as the 2015...

Total: \$30,000

Admin Emergency Serv Requests

Itemized Requests for 2024

Automated External Defibrillators

\$7,000

The Town owns and maintains 38 Automatic External Defibrillators. These defibrillators are assigned to both of the fire companies, to the police department, and to Ledyard Schools. Each school houses at least one public-accessible...

Fire Apparatus Replacement

\$341,030

The Fire Apparatus replacement fund was revised in FY2022 and represents a preliminary estimate for the replacement of all fire apparatus in the fleet projected out through FY2040. The existing plan incorporates the purchase price of the existing...

Total: \$348,030

Police Requests

Itemized Requests for 2024

Accreditation Reserve

\$1,000

Public Act 20-01 required all CT police agencies to obtain CALEA accreditation by year 2025. CALEA is the Commission on the Accreditation of Law Enforcement Agencies. In FY23, the state requirement for accreditation was changed to Tier...

Police Body Worn Cameras

\$7,050

Purchase and Maintain Body-worn cameras for Ledyard Police by July 1, 2022 in accordance with Public Act 20-01, Section 19. Reimbursement of 30% of costs should be available from State of CT OPM. "The Office of Policy and Management...

Police Psychological Exam Reserve

\$1,250

Public Act 20-01 Requires all law enforcement officers to have a psychological evaluation at least once every 5 years. "On and after January 1, 2021, the administrative head of each law enforcement unit shall require each police officer...

Police Vehicles

\$94,343

Planned Replacement of Police Vehicles. The department proposes replacement of one patrol vehicle in FY 2023 based on current mileage and usage of the patrol fleet at a cost of \$43343. The department further requests funding for a...

Total: \$103,643

Dispatch Requests

Itemized Requests for 2024

Base Station Replacement Reserve

\$8,500

Reserve Fund for Dispatch Base Station Radio replacement and repair as needed. This is a reserve fund that has been in effect for several years to update equipment used for police, fire, and EMS emergency communications. Each radio...

Dispatch Chair Replacement

\$8,200

The department requests an allocation to replace 4 chairs used by dispatcher personnel around the clock. The proposed replacement chairs are designed for 24-hour use. The current chairs are original to the building and have been in use for 7...

Total: \$16,700

Animal Control Requests

Itemized Requests for 2024

ACO Vehicle Reserve

\$2,000

Reserve fund for planned replacement of ACO vehicle. Current balance in FY 21 is \$22,000, with an FY22 allocation of \$5000, the department will be able to replace the current vehicle with a smaller, more fuel efficient van. The...

Total: \$2,000

Ledyard Fire Company Requests

Itemized Requests for 2024

Battery Vent Fan

\$1,000

This fan will allow us to remove a portable generator from R-11 which will free up space to optimize the capabilities of the apparatus. Our electric fans we currently have are 15-20 years old and are starting to show their age. This fan allows us...

Fire Hose replacement

\$4,000

The Ledyard Fire Company currently loses 2-5 lengths a hose per year due to the age of the hose during annual testing. This will allow the department to replenish the lost hose. Due to the cost of the hose it is not feasible to fund through the...

Firefighter Personal Protective Equipment

\$10,000

This CIP budget item continues with the necessary turnout gear replacement and procurement for existing and newly recruited firefighters. The Ledyard Fire Company has experienced a surge in membership due to aggressive recruiting this year. We...

Hurst Pump/Tool Replacement

\$6,000

The Hurst Pump (Jaws of Life) on Engine R-13 is original to the truck when it was bought in 2003. Currently, the pump is operation however, it is starting to show signs of end of life. Due to the age of the pump majority of the parts cannot be...

Radio's and Pagers

\$5,000

The Ledyard Fire Company continues to grow, which resulted in a need for more audio pagers. Pagers are used to notify the volunteers of emergency calls, due to the delay and unreliability of the text paging/active 911 system. From time to time the...

SCBA Replacement

\$12,000

Recently the town of Ledyard received a grant for both fire companies' self-contained breathing apparatus (SCBA's). The SCBA's are a critical piece of safety equipment to allow firefighters to work inside hazardous environments as...

Total: \$38,000

Gales Ferry Fire Company Requests

Itemized Requests for 2024

Air Bottles	\$3,000
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Firefighting breathing air bottles have a 15 year life. "end use", per the U. S. Department of Transportation. This is a plan for their replacement.

Compressor, Breathing Air	\$12,000
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The breathing air compressor produces certified, safe breathing air for the firefighters, as required by law. This compressor is coming to its end of use life do to age, not over 20 years old.

Fire Chiefs vehicle replacement	\$1,000
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The existing fire chief's vehicle is coming to its usable end.. This vehicle is for responding to emergencies, training, meetings and other administrative duties.

fire fighting equipment	\$3,000
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Firefighting equipment must be cycled out on a regular basis to purchase newer.... state of the art equipment. This also allows the department to keep pace with new national standards under the National Fire Protection Association professional...

Firefighter's protective clothing (PPE)	\$13,000
--	-----------------

Required by OSHA, protective clothing must now, under new national standards, be rotated out for interior firefighting every 10 years To save PPE cost, we rotate out the 10 year old clothing to non-interior qualified firefighters; saving a...

Firefighters' emergency use radios (walkie-talkies)	\$5,000
--	----------------

To keep up with technology. Radios are constantly changing for greater coverage and communication, and normal replacement over time.

Hose, fire	\$4,000
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Replacement of outdated or hose that has failed its mandated annual certification. . The hose is tested/certified annually per the national standard (National Fire Protection Association) NFPA

Jaws of Live	\$4,000
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Ongoing replacement of out of date equipment used in the rescue and extricating of victims involved in motor vehicle accidents Older equipment is not suited to new modern vehicles' reinforcement metals. New Battery operated tools are...

Self-Contained Breathing Apparatus (SCBA)	\$13,000
--	-----------------

Self Contained Breathing Apparatus are firefighters' first defense for breathing air during a fire.About every 15-20 years newer, advanced technology is developed and this project will give the chief the opportunity to purchase the most state...

Station emergency generator	\$8,000
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The fire station's emergency generator is for powering the building during outages and for apparatus/equipment emergency readiness, in addition, is a cooling and warming station for the town's residents.

	Total: \$66,000
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Library Requests

Itemized Requests for 2024

Computer Replacement Reserve

\$4,000

The LION Consortium computer replacement program has been dissolved. This request is to start a reserve account for future computer purchases.

Total: \$4,000

Parks And Recreation Requests

Itemized Requests for 2024

Clark/ Purdy Field Upgrades

\$8,000

Install a walkway from the parking lot to the field and install a new field sign.

Depta top-dressing and sod penalty areas

\$25,000

Continue topdressing and converting the grass type on Depta field. In addition, re-sod penalty areas.

Judge Crandall Hurricane shutters and building repairs

\$25,940

Install 4 hurricane shutters on the Judge Crandall field house, relocate a speaker to allow for installation and repair water damage. The current overhead doors have large gaps in the corners and are attached to the inner walls of the building...

Judge Crandall Irrigation

\$5,000

Raise irrigation heads on Judge Crandall Field.

Lantern Hill Valley Park

\$57,310

Develop a new property that is being leased to the town as a park. It includes a pavilion, concrete pad for the pavilion, tables, signage, parking lots, and a carry-in boat launch.

Park Furnishings

\$25,000

New/ replacement picnic tables, grills, and benches for parks.

Replace Gales Ferry Community Center Ramp

\$8,000

Replace the Gales Ferry Community Center ramp.

Tree Removal

\$10,000

Remove dead trees in various parks. A number of trees did not bounce back after the drought and are now a safety concern.

Total: \$164,250

Mis Requests

Itemized Requests for 2024

Computer & Server Replacement Fund**\$40,000**

In FY 2012-2013 the Computer & Server Replacement Sinking Fund was established for the entire Town Government organization. This allowed enterprise funding to be available to meet the yearly PC replacement schedule and provide funding for...

Total: \$40,000

FY2024 Sewer Budget

Report YTD As of: 1/17/2023

ORG	OBJ	ACCOUNT DESCRIPTION	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget	TRANFRS/ REVISED BUDGET	FY23 YTD ACTUAL	FY 23 ENCUMBRANCE/ USED	FY24 Proposed Bud	Changes		
50190603	54225	SLUDGE HAULING	13,897.65	12,563.85	12,087.00	14,898.55	17,300.00	-2,000.00	15,300.00	4,075.50	10,924.50	98%	17,300.00	0.00
50190603	58100	DUES & FEES	4,152.50	5,360.37	1,466.25	1,358.15	3,100.00	0.00	3,100.00	1,722.50	47.50	57%	3,100.00	0.00
50190611	54510	ELECTRICIAN	587.16	3,455.44	3,487.85	1,829.48	3,000.00	2,000.00	5,000.00	3,543.91	156.09	74%	3,000.00	0.00
50190620	51305	OVERTIME/SEASONAL HELP	14,422.23	15,212.27	17,498.33	20,631.28	15,000.00	0.00	15,000.00	7,371.27	0.00	49%	15,000.00	0.00
50190620	51705	LONGEVITY	400.00	500.00	0.00	0.00	500.00	0.00	500.00	0.00	0.00	0%	500.00	0.00
50190621	52160	EMPLOYEE UNIFORMS	1,372.56	254.82	681.94	638.25	1,000.00	0.00	1,000.00	0.00	650.00	65%	1,000.00	0.00
50190623	56200	HEATING OIL/PROPANE	1,541.30	1,580.86	3,106.34	3,020.01	3,000.00	0.00	3,000.00	1,136.96	1,136.96	76%	3,000.00	0.00
50190623	56220	ELECTRICITY	52,357.89	40,043.32	47,271.71	43,076.34	45,000.00	0.00	45,000.00	16,265.02	26,934.98	96%	50,000.00	5,000.00
50190623	56261	GASOLINE/DIESEL	3,225.52	3,000.00	2,680.26	5,083.91	4,500.00	0.00	4,500.00	1,983.61	2,016.39	89%	4,500.00	0.00
50190624	56914	PUMPING SUPPLY & EXPENSE	3,259.99	3,785.00	2,912.94	2,769.10	3,300.00	0.00	3,300.00	950.00	1,355.00	70%	3,300.00	0.00
50190641	56912	CHEMICALS	22,642.78	25,060.42	20,649.98	31,404.71	20,000.00	0.00	20,000.00	8,827.51	11,172.49	100%	23,000.00	3,000.00
50190643	56916	TREATMENT EXPENSE	4,717.20	4,717.20	7,119.20	5,847.00	6,500.00	0.00	6,500.00	4,285.00	2,215.00	100%	7,500.00	1,000.00
50190663	53710	METER CALIBRATION EXPENSE	0.00	0.00	1,000.00	850.00	750.00	0.00	750.00	0.00	750.00	100%	750.00	0.00
50190675	54515	MAINTENANCE OF MAINS	0.00	0.00	2,625.00	0.00	3,000.00	0.00	3,000.00	0.00	1,000.00	33%	3,000.00	0.00
50190678	54505	MAINTENANCE OF MISC. PLA	11,545.72	12,364.50	8,090.55	15,707.55	12,000.00	0.00	12,000.00	6,247.22	5,516.11	98%	12,000.00	0.00
50190678	56802	SAFETY EQUIPMENT	1,002.50	215.00	683.00	0.00	1,000.00	0.00	1,000.00	245.00	55.00	30%	1,000.00	0.00
50190678	56804	LAB EQUIPMENT	2,662.11	2,140.63	1,743.12	1,994.55	2,900.00	0.00	2,900.00	207.55	42.45	9%	2,900.00	0.00
50190920	51610	SUPERVISORS	81,796.40	84,094.40	86,187.88	87,655.00	86,777.60	0.00	86,777.60	47,631.32	0.00	55%	91,609.02	4,831.42
50190920	51635	SHIFT OPERATOR	59,330.77	30,136.04	67,655.28	69,983.40	70,210.46	0.00	70,210.46	38,102.57	0.00	54%	75,046.40	4,835.94
50190920	51640	LAB TECHNICIAN	51,581.48	74,438.89	49,551.35	49,851.55	49,037.07	0.00	49,037.07	25,070.53	0.00	51%	52,020.80	2,983.73
50190920	52880	COMPENSATED ABSENCE EXP	5,321.26	0.00	-10,568.69	1,788.17	0.00	0.00	0.00	0.00	0.00	N/A	0.00	0.00
50190921	53601	INTEREST EXPENSE	1,382.00	0.00	-646.00	-646.00	0.00	0.00	0.00	0.00	0.00	N/A	0.00	0.00
50190921	54150	LAKESIDE MAINTENANCE	1,160.00	1,010.31	0.00	1,800.00	2,500.00	0.00	2,500.00	2,500.00	0.00	100%	2,500.00	0.00
50190921	54420	FINANCE DEPT SERVICES	14,000.00	14,000.00	14,000.00	14,000.00	14,000.00	0.00	14,000.00	0.00	0.00	0%	14,000.00	0.00
50190921	56100	OPERATING EXPENSES	7,084.28	6,720.16	9,172.95	8,415.43	11,000.00	0.00	11,000.00	2,709.05	4,928.74	69%	11,000.00	0.00
50190921	58810	GEN OBLIGATION BOND PRINCIPAL	0.00	0.00	0.00	0.00	117,388.24	0.00	117,388.24	0.00	0.00	0%	117,388.24	0.00
50190921	58811	GEN OBLIGATION BOND INTEREST	0.00	56,421.50	46,636.95	42,171.31	40,788.20	0.00	40,788.20	1,651.76	0.00	4%	36,096.74	-4,691.46
50190921	58820	CWF/DWSRF LOAN PRINCIPAL	57,842.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	N/A	0.00	0.00
50190921	58821	CWF/DWSRF LOAN INTEREST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	N/A	0.00	0.00
50190921	59300	TRANSFERRED FUNDS	100,000.00	100,000.00	93,750.00	62,500.00	0.00	0.00	0.00	0.00	0.00	N/A	0.00	0.00
50190921	59500	DEPRECIATION EXPENSE	157,257.80	157,258.00	157,257.80	157,178.90	0.00	0.00	0.00	0.00	0.00	N/A	0.00	0.00
50190923	53600	ACCOUNTING SERVICES/AUDIT	2,875.00	3,640.00	2,900.00	1,500.00	3,000.00	0.00	3,000.00	1,350.00	0.00	45%	3,000.00	0.00
50190923	53705	LABORATORY TESTS	6,256.48	6,744.00	6,524.00	6,432.50	6,400.00	0.00	6,400.00	2,525.00	3,875.00	100%	7,000.00	600.00
50190923	58110	TRAINING/MTGS/DUES/SUBSCRIP	1,916.00	1,069.00	0.00	707.00	1,500.00	0.00	1,500.00	0.00	990.00	66%	1,500.00	0.00
50190926	52000	HEALTH CARE	33,480.15	45,016.70	25,855.32	31,391.52	44,681.37	0.00	44,681.37	0.00	0.00	0%	50,564.54	5,883.17
50190926	52300	RETIREMENT	5,139.42	15,764.48	4,035.98	6,428.51	19,089.88	0.00	19,089.88	0.00	0.00	0%	19,901.98	812.10
50190926	52500	SOCIAL SECURITY	15,564.29	14,891.68	14,091.58	17,097.35	15,777.40	0.00	15,777.40	0.00	0.00	0%	16,746.22	968.82
50190926	52900	WORKER'S COMP GEN GOV	7,302.86	0.00	0.00	0.00	7,973.17	0.00	7,973.17	0.00	0.00	0%	8,462.77	489.60
50190933	54305	VEHICLE MAINTENANCE	1,784.39	1,772.30	1,224.38	3,421.99	1,900.00	0.00	1,900.00	1,445.11	356.38	95%	1,900.00	0.00
50190990	57505	SEWER TIE IN	0.00	0.00	0.00	0.00	1,000.00	0.00	1,000.00	0.00	0.00	0%	1,000.00	0.00
50190991	58910	CONTINGENCY	1,841.00	0.00	0.00	0.00	10,710.00	0.00	10,710.00	6,402.12	0.00	41%	10,710.00	0.00
50190991	59305	CONTRIBUTION TO CNR	20,000.00	18,000.00	20,000.00	20,000.00	23,809.41	0.00	23,809.41	0.00	0.00	0%	20,000.00	-3,809.41
50191627	53726	GU CUSTOMER SERVICE	33,269.07	34,179.60	15,667.78	15,141.99	17,976.16	0.00	17,976.16	10,900.93	3,599.07	81%	15,730.80	-2,245.36
50191701	46020	SEWER USAGE CHARGES	-483,267.69	-483,501.22	-461,472.65	-478,859.06	-528,692.52	0.00	-528,692.52	-247,370.63	0.00	45.60	-553,042.54	-24,350.02
50191701	46021	SEWER LATE FEE	-507.89	-458.41	-280.91	-237.81	-500.00	0.00	-500.00	-64.39	0.00	20.50	-500.00	0.00
50191701	46022	SEWER ASSESSMENT	6,796.17	-7,058.82	-6,107.50	-3,331.01	0.00	0.00	-1,189.81	0.00	100.00	0.00	0.00	0.00
50191701	46024	SEWER MISC	543.39	-685.76	-24.00	-24.99	0.00	0.00	0.00	-21.48	0.00	100.00	0.00	0.00
50191701	46044	WPCA REV NON CUSI	2,232.50	335.00	-700.00	-955.00	0.00	0.00	0.00	-250.00	0.00	100.00	0.00	0.00
50191701	48001	INTEREST ON DEPOSITS	1,354.03	-1,229.31	-1,051.96	1,056.59	0.00	0.00	0.00	-451.99	0.00	100.00	0.00	0.00
50191701	47009	MISC REVENUE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-618.07	0.00	100.00	0.00	0.00
50191702	42029	STATE GRANTS - SEWER	170.00	0.00	-1,272.00	-357.80	0.00	0.00	0.00	-86.00	0.00	100.00	0.00	0.00
5019001	49002	TRANSFERS IN:	-178,153.28	-149,119.36	-164,919.30	-145,256.78	-158,176.44	0	-158,176.44	0.00	0.00	0.00	-153,484.98	4,691.46
Total 0501 SEWER			151,439.92	153,692.86	100,571.71	117,900.64	0.00	0	0.00	-55,102.93	77,425.38	100.00	0.00	0.00
Revenue Total			-650,832.77	-641,717.88	-635,828.32	-628,025.86	-687,368.96	0	-687,368.96	-1,356.06	0.00	37.00	-707,027.52	-19,658.56
Expense Total			802,272.69	795,410.74	736,400.03	745,926.50	687,368.96	0	687,368.96	-53,746.87	77,425.38	40.30	707,027.52	19,658.56
Grand Total							0.00	0	-57,526.14	77,425.38	100.00	0.00		
									18504.2382					

*Amounts are tentative to agreements being finalized