

LEDYARD

Town Council
Public Hearing

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2025 APR 15 AM 11:25



Proposed Budget
Fiscal Year 2025-2026

Monday, April 21, 2025
7:00 p.m.

Ledyard Middle School Auditorium
1860 Route 12
Gales Ferry, Connecticut 06335

Budget Process

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

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

The budget contains the best revenue and expenditure data that is available at the time of budget development.

Budget Pressures

The Budget is a compilation of revenues from tax levy, State funding, grants as well as expenditures by Department, 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.

Budget Highlights

Board of Education Expenditures as proposed increase by 5.99%, or \$2,297,419

General Government Expenditures as proposed increase by 4.59%, or \$1,334,248

Total Expenditures as proposed are \$71,062,240 or 5.39% increase

Items that increased the overall tax impact included Grand List decline of 0.51% and increased spending on the Board of Education side. Items that decreased the impact on taxation this year include a transfer in of \$1,304,675 from the Mil Rate Stabilization Fund.

	Adopted	Proposed	Increase (Decrease)	
	Budget FY 25	Budget FY 26	Dollars	Percentage
General Government	\$ 13,660,077	\$ 14,856,765	\$ 1,196,688	8.76%
Public Safety	4,733,022	4,962,718	229,696	4.85%
Public Works	3,193,638	3,436,315	242,677	7.60%
Health & Welfare	482,492	512,490	29,998	6.22%
Library	627,909	635,260	7,351	1.17%
Parks & Recreation	617,484	667,550	50,066	8.11%
Education	38,369,823	40,667,242	2,297,419	5.99%
Debt Service	3,955,030	3,847,450	(107,580)	(2.72%)
Capital	1,791,098	1,476,450	(314,648)	(17.57%)
	<u>\$ 67,430,573</u>	<u>\$ 71,062,240</u>	<u>\$ 3,631,667</u>	<u>5.39%</u>

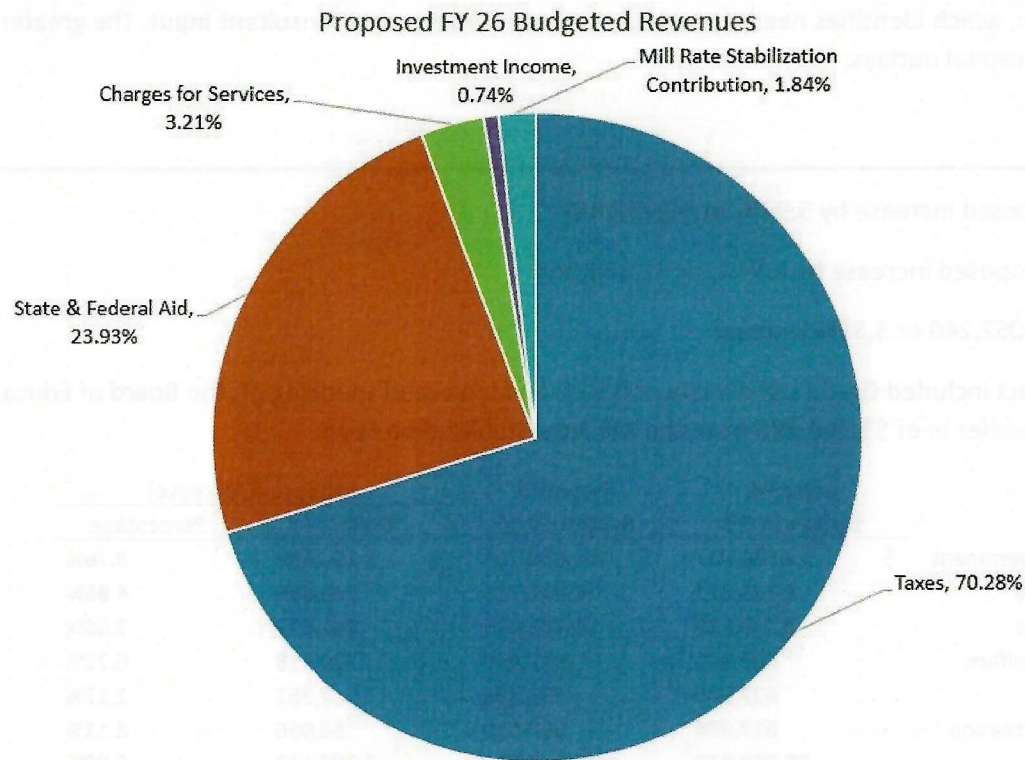
Funding of the Budget

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).

FY26 is the first year of the new 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.

Interest 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

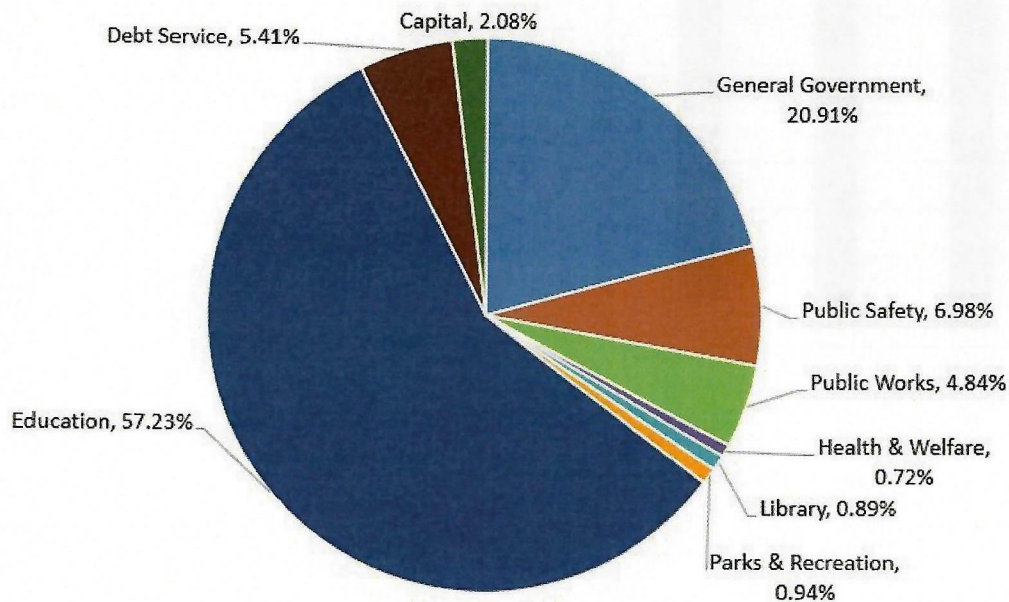
Ledyard has historically maintained a lean Fund Balance (aka "Rainy Day Fund"). Fund Balance currently sits at 7.57% of our annual budget as a percentage of tax revenue. We do not utilize Fund Balance in this budget and have a May 23, 2018 policy that calls for an increase in Fund Balance to 10% by FY37. Fund Balance is a key determinant in long-term borrowing (Capital projects like schools, roofs, police dept.)

Expenditure Summary- General Government

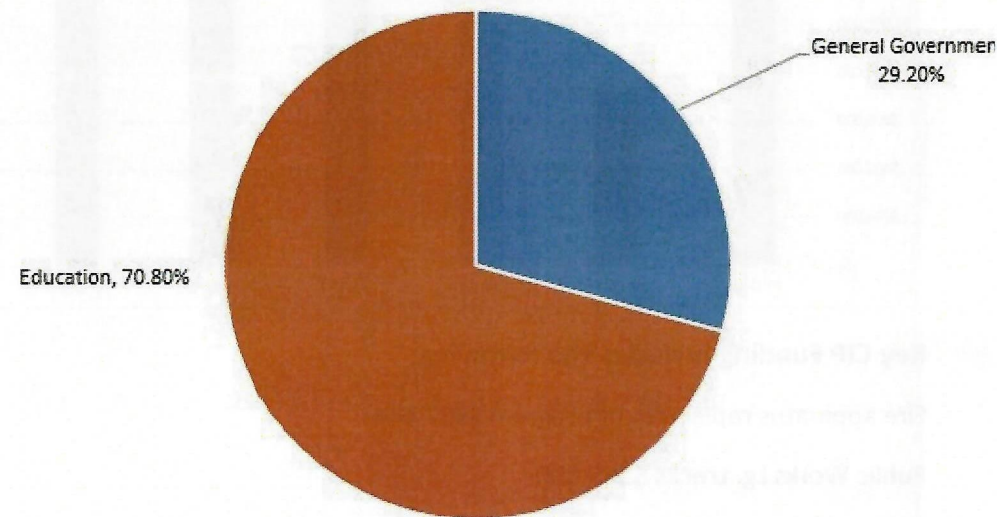
Proposed General Government spending is projected to increase by \$1,334,248 to \$30,394,998 - a 4.59% increase. This figure includes \$9,643,058 of "In-Kind" expenses- these are Board of Ed expenses that reside on the General Government side. In-Kind includes school nurses/aides, workers comp and insurance to name a few key expenses.

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

Proposed FY 26 Budgeted Expenditures



Proposed FY 26 Budget w/In-Kind Allocated

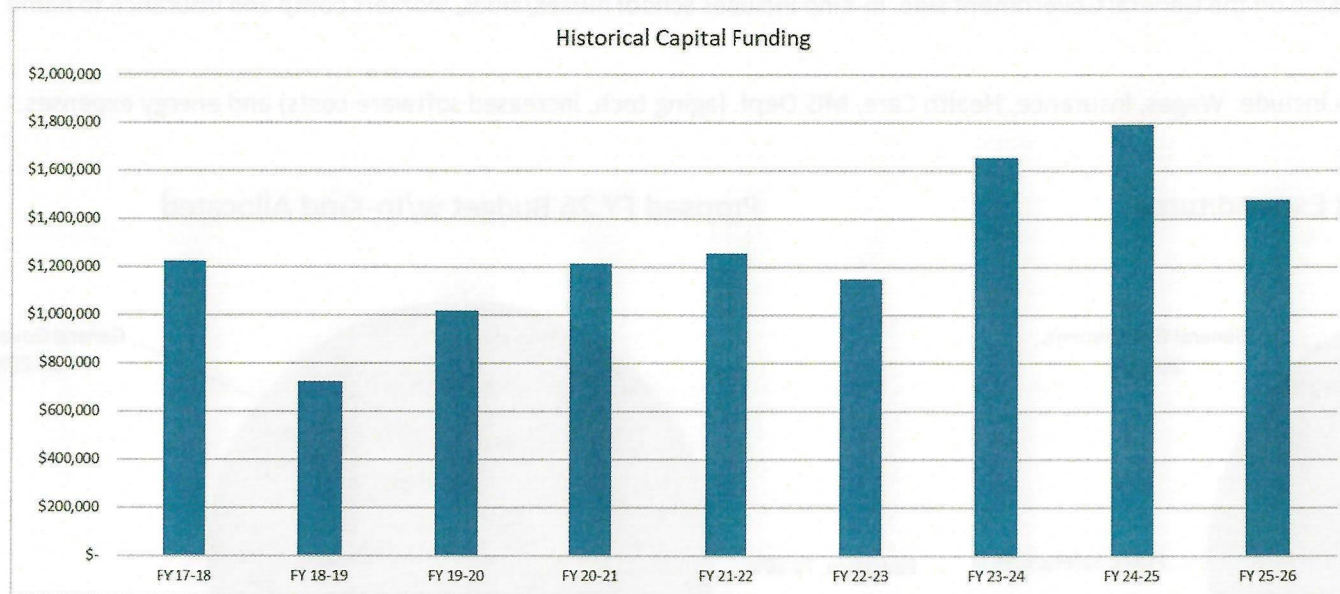


Top Departments by Expense (Including fringe)

- Police /ACO/ Dispatch: \$5,211,541
- Public Works (including trash contract): \$3,705,246
- Fire/Ambulance Services: \$958,053
- Libraries: \$805,385
- Parks and Rec / Sr. Center: \$735,957

Capital Improvement Plan

The FY26 Capital Improvement Plan (CIP) funds at \$1,476,450 of the tax levy- 3rd highest in last 9 years.



Key CIP Funding includes the following:

Fire apparatus replacement program \$307,444

Public Works Lg. trucks \$185,000

Road restoration \$155,659

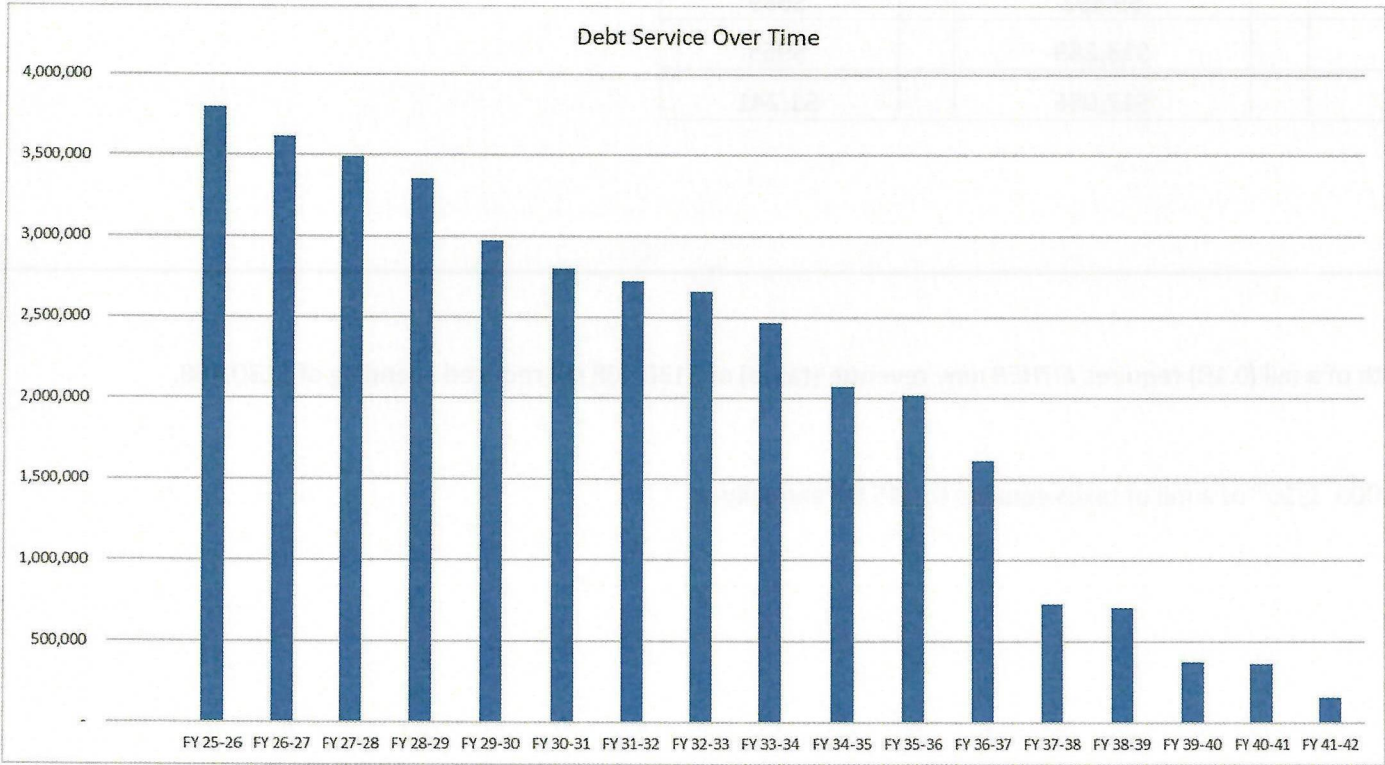
JWL Classroom upgrades \$135,000

LHS Science Lab upgrades \$125,000

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 \$3,797,448 which represents a decrease of (\$157,582) from FY25. It is noted that \$924,539 of the aforementioned total is interest expense, or 0.71 mils in this budget.



Proposed Mil Rate

The proposed budget requires a mil rate of 37.97, which represents a 2.76 mil increase over FY25.

Assessment		FY25 Tax		FY26 Tax		Difference
\$150,000		\$5,282		\$5,695		\$413
\$250,000		\$8,803		\$9,492		\$689
\$350,000		\$12,324		\$13,289		\$965
\$450,000		\$15,845		\$17,086		\$1,241

The Value of a Mil of Taxes

One Mil of taxes = \$1,304,675

To increase/ decrease the mil rate by one tenth of a mil (0.10) requires *EITHER* new revenue (taxes) of \$130,468 *OR* reduced spending of \$130,468.

To a taxpayer with an assessed value of \$150,000, 1/10th of a mil of taxes equates to \$15.00 annually or \$1.25 per month.

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TOWN OF LEDYARD
FISCAL YEAR 2026 TOWN COUNCIL PROPOSED BUDGET
EXPENDITURE SUMMARY

DEPARTMENT	FY 2022	FY 2023	FY 2024	FY 2025				FY 2026					
	ACTUAL	ACTUAL	ACTUAL	ADOPTED	REVISED	YTD	% OF REVISED	DEPT PROPOSED	Diff vs FY25 Revised	MAYOR PROPOSED	Diff vs FY25 Revised	COUNCIL PROPOSED	Diff vs FY25 Revised
TOWN COUNCIL	198,566	132,422	242,615	195,369	205,369	98,090	47.76%	230,256	24,887	230,256	24,887	230,256	24,887
HISTORIC DISTRICTS	21,121	23,549	30,159	33,700	33,700	6,952	20.63%	17,771	(15,929)	17,771	(15,929)	17,771	(15,929)
CEMETERY COMMITTEE	1,206	1,990	6,200	2,000	2,000	-	0.00%	2,000	-	2,000	-	2,000	-
MAYOR'S OFFICE	193,015	176,123	183,572	190,723	200,723	113,275	56.43%	219,130	18,407	219,130	18,407	219,130	18,407
ADMINISTRATIVE SUPPORT	129,112	132,032	137,524	129,700	129,700	69,303	53.43%	135,400	5,700	135,400	5,700	135,400	5,700
LEGAL SERVICES	124,356	89,899	100,621	20,000	20,000	23,128	115.64%	20,000	-	20,000	-	20,000	-
PROBATE	8,130	8,287	8,630	10,000	10,000	3,428	100.00%	10,000	-	10,000	-	10,000	-
PROPERTY INSURANCE	454,684	446,465	490,227	546,775	546,775	408,503	74.71%	581,125	34,350	581,125	34,350	581,125	34,350
HEALTH DISTRICT	110,973	117,038	116,400	116,400	116,400	116,400	0.00%	120,890	4,490	120,890	4,490	120,890	4,490
CONSERVATION COMMISSION	600	60	481	3,575	3,575	-	0.00%	3,575	-	3,575	-	3,575	-
HUMAN RESOURCES STAFF	119,297	117,175	91,754	134,650	134,650	58,629	43.54%	149,800	15,150	149,800	15,150	139,800	5,150
EMPLOYEE EXPENSES	9,202,968	9,826,512	10,003,389	10,420,750	10,420,750	5,067,689	48.63%	11,413,173	992,423	4,733,383	(5,687,367)	11,328,173	907,423
REGISTRARS	39,550	40,230	45,210	46,800	46,800	26,616	56.87%	59,380	12,580	53,820	7,020	53,820	7,020
ELECTIONS	17,922	26,922	37,005	54,271	54,271	46,562	85.80%	66,736	12,465	63,062	8,791	63,062	8,791
TOWN CLERK	143,077	153,699	152,495	157,087	157,087	88,431	56.29%	173,645	16,558	173,645	16,558	173,645	16,558
FINANCE	475,158	475,639	454,555	505,449	505,449	271,345	53.68%	561,100	55,651	561,100	55,651	561,100	55,651
ASSESSOR	130,593	169,393	173,218	180,932	180,932	100,066	55.31%	184,834	3,902	184,834	3,902	184,834	3,902
TAX COLLECTOR	238,890	244,517	300,474	154,505	154,505	139,407	90.23%	163,619	9,114	159,519	5,014	159,519	5,014
MGMT INFORMATION SYSTEMS	332,582	335,502	350,973	387,134	387,134	294,034	75.95%	405,133	17,999	405,133	17,999	396,458	9,324
LAND USE	248,401	279,231	348,012	357,546	435,546	241,874	55.53%	484,988	49,442	436,067	521	446,067	10,521
PLANNING COMM	-	1,280	1,928	3,500	3,500	1,402	40.06%	1,000	(2,500)	1,000	(2,500)	1,000	(2,500)
EDC	300	5,731	7,236	8,211	8,211	7,560	92.07%	8,140	(71)	8,140	(71)	8,140	(71)
IWWC	157	323	443	500	500	65	13.00%	500	-	500	-	500	-
ZONING BOARD OF APPEALS	-	368	375	500	500	-	0.00%	500	-	500	-	500	-
POLICE	2,726,757	2,992,126	2,976,894	3,007,655	3,007,655	1,809,665	60.17%	3,253,386	245,731	3,179,025	171,370	3,179,025	171,370
DISPATCH	676,417	707,978	671,058	669,249	669,249	419,369	62.66%	713,900	44,651	713,900	44,651	713,900	44,651
ANIMAL CONTROL	82,165	86,725	104,968	99,575	99,575	59,816	60.07%	101,125	1,550	101,125	1,550	101,125	1,550
FIRE MARSHAL	82,449	93,252	87,391	101,116	101,116	51,240	50.67%	104,690	3,574	104,690	3,574	104,690	3,574
ADMINISTRATOR EMERGENCY SERVICES	410,278	426,082	436,865	487,883	487,883	295,843	60.64%	504,934	17,051	487,934	51	487,934	51
LEDYARD FIRE	111,775	116,242	116,891	128,000	128,000	83,532	65.26%	131,500	3,500	129,500	1,500	129,500	1,500
GALES FERRY FIRE	197,874	198,033	197,186	219,094	219,094	141,772	64.71%	228,094	9,000	226,094	7,000	226,094	7,000
EMERGENCY MANAGEMENT	18,894	17,388	18,063	20,450	20,450	7,800	0.00%	20,450	-	20,450	-	20,450	-
VISITING NURSES	723,700	654,968	205,003	10,000	10,000	6,000	60.00%	10,000	-	10,000	-	10,000	-
SCHOOL NURSES	334,439	333,507	358,174	472,492	472,492	243,390	51.51%	504,690	32,198	504,690	32,198	502,490	29,998
SOCIAL SERVICES	93,869	101,285	77,190	-	-	-	0.00%	-	-	-	-	-	-
SENIOR CENTER	81,144	101,205	-	-	-	-	-	-	-	-	-	-	-
PUBLIC WORKS ADMIN	182,662	169,787	196,309	212,210	212,210	115,427	54.39%	224,000	11,790	224,000	11,790	224,000	11,790
PUBLIC WORKS HIGHWAY	1,052,845	1,036,119	1,132,926	1,249,527	1,249,527	630,896	50.49%	1,279,871	30,344	1,279,871	30,344	1,279,871	30,344
PUBLIC WORKS VEHICLE MAINTENANCE	292,542	357,279	334,420	287,051	287,051	221,407	77.13%	370,294	83,243	370,294	83,243	370,294	83,243
PUBLIC WORKS ROAD UPKEEP	181,627	174,390	146,664	184,800	184,800	55,418	29.99%	184,800	-	184,800	-	184,800	-
PUBLIC WORKS DRAINAGE	8,345	-	-	-	-	-	-	-	-	-	-	-	-
PUBLIC WORKS PROPERTY MAINTENANCE	90,128	99,705	84,615	86,050	86,050	35,363	41.10%	88,550	2,500	88,550	2,500	88,550	2,500
PUBLIC WORKS SANITATION	1,017,154	1,032,009	1,079,510	1,174,000	1,174,000	621,772	52.96%	1,330,000	156,000	1,330,000	156,000	1,288,800	114,800
LIBRARY	528,633	543,199	564,866	627,909	627,909	344,729	54.90%	645,878	17,969	628,883	974	635,260	7,351
PARKS AND RECREATION	459,633	470,617	588,720	617,484	617,484	337,788	54.70%	628,170	10,686	628,170	10,686	667,550	50,066
BOARD OF EDUCATION	33,223,716	34,337,932	35,815,724	38,369,823	38,369,823	-	0.00%	40,667,242	2,297,419	47,262,032	8,892,209	40,667,242	2,297,419
DEBT SERVICE	3,753,299	4,476,232	4,355,473	3,955,030	3,955,030	2,255,051	57.02%	3,847,450	(107,580)	3,847,450	(107,580)	3,847,450	(107,580)
CONTRIBUTION TO CNR	1,257,882	1,150,285	1,653,735	1,791,098	1,791,098	-	0.00%	2,393,006	601,908	1,606,450	(184,648)	1,476,450	(314,648)
TRANSFERRED FUNDS	1,415,954	664,060	504,131	-	-	-	0.00%	-	-	-	-	-	-
TOTAL GENERAL GOVERNMENT	26,856,907	27,329,068	26,620,449	29,060,750	29,158,750	14,919,037	51.16%	31,577,483	2,418,733	23,936,526	(5,222,224)	30,394,998	1,236,248
TOTAL BOARD OF EDUCATION	34,337,932	35,815,724	38,369,823	38,369,823	38,369,823	-	0.00%	40,667,242	2,297,419	47,262,032	8,892,209	40,667,242	2,297,419
TOTAL EXPENDITURES	61,194,839	63,144,792	64,990,272	67,430,573	67,528,573	14,919,037	22.09%	72,244,725	4,716,152	71,198,558	3,669,985	71,062,240	3,533,667

TOWN OF LEDYARD
FISCAL YEAR 2026 TOWN COUNCIL PROPOSED BUDGET
EXPENDITURE DETAIL

DEPARTMENT			FY 2022	FY 2023	FY 2024	FY 2025				FY 2026						COUNCIL		
ACCOUNT #	ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ADOPTED	REVISED	YTD-1/31/25	% of REVISED	DEPT PROPOSED	Diff vs FY25 Revised	% Chg Revised	MAYOR PROPOSED	Diff vs FY25 Revised	% Chge Revised	COUNCIL PROPOSED	Diff vs FY25 REVISED	% Chge Revised	
TOWN COUNCIL																		
10110101 51601	TREASURER	17,453.00	17,924.00	18,550.00	18,981	18,981	11,001		19,551	570	3.0%	19,551	570	3.0%	19,551	570	3.0%	
10110101 51602	ADMIN TOWN COUNCIL	64,415.00	66,862.00	68,730.00	70,217	70,217	45,365		82,624	2,407	3.0%	82,624	2,407	3.0%	82,624	2,407	3.0%	
10110101 53600	ACCOUNTING SERVICES/AUDIT	25,500.00	35,875.00	36,385.00	38,200	38,200	38,200		40,110	1,910	5.0%	40,110	1,910	5.0%	40,110	1,910	5.0%	
10110101 53610	LEGAL SERVICES	89,157.00	10,357.00	117,305.00	50,000	50,000	2,970		70,000	20,000	40.0%	70,000	20,000	40.0%	70,000	20,000	40.0%	
10110101 56100	OPERATING EXPENSES	2,041.00	1,404.00	1,645.00	3,971	3,971	554		3,971	-	0.0%	3,971	-	0.0%	3,971	-	0.0%	
10110101 58790	CONTINGENCY	-	-	-	14,000	14,000	-		14,000	-	0.0%	14,000	-	0.0%	14,000	-	0.0%	
		198,566.00	132,422.00	242,615.00	195,369	205,369	98,090	47.76%	230,256	24,887	12.1%	230,256	24,887	12.1%	230,256	24,887	12.1%	
HISTORIC DISTRICTS																		
10110103 52205	CONTRACTUAL EXPENSES	10,096.00	10,333.00	15,500.00	16,000	16,000	1,292		-	(16,000)	-100.0%	-	(16,000)	-100.0%	-	(16,000)	-100.0%	
10110103 54500	HISTORIC BUILDINGS MAINT	3,333.00	5,205.00	6,123.00	7,500	7,500	1,117		7,500	-	0.0%	7,500	-	0.0%	7,500	-	0.0%	
10110103 54501	SAW MILL MAINTENANCE	2,663.00	3,626.00	3,814.00	4,000	4,000	2,750		3,151	(849)	-21.2%	3,151	(849)	-21.2%	3,151	(849)	-21.2%	
10110103 56100	LESTER/RESEARCH OPERATING	3,739.00	1,862.00	1,845.00	3,100	3,100	636		4,015	915	29.5%	4,015	915	29.5%	4,015	915	29.5%	
10110103 56101	SAW MILL OPERATING	620.00	1,348.00	1,377.00	1,600	1,600	1,157		1,605	5	0.3%	1,605	5	0.3%	1,605	5	0.3%	
10110103 58790	MISCELLANEOUS EXPENSES	670.00	1,175.00	1,500.00	1,500	1,500	-		1,500	-	0.0%	1,500	-	0.0%	1,500	-	0.0%	
		21,121.00	23,549.00	30,159.00	33,700	33,700	6,952	20.63%	17,771	(15,929)	-47.3%	17,771	(15,929)	-47.3%	17,771	(15,929)	-47.3%	
CEMETERY COMMITTEE																		
10110107 56100	OPERATING EXPENSES	1,206.00	1,990.00	6,200.00	2,000	2,000	-		2,000	-	0.0%	2,000	-	0.0%	2,000	-	0.0%	
		1,206.00	1,990.00	6,200.00	2,000	2,000	-		2,000	-	0.0%	2,000	-	0.0%	2,000	-	0.0%	
MAYOR'S OFFICE																		
10110201 51160	CUSTODIAN SALARIES	6,922.00	-	-	-	-	-		-	-	-	-	-	-	-	-	-	
10110201 51305	TOWN HALL FLOATER	17,708.00	18,156.00	18,940.00	19,771	19,771	11,416		28,692	8,921	45.1%	28,692	8,921	45.1%	28,692	8,921	45.1%	
10110201 51604	MAYOR	95,365.00	99,519.00	107,000.00	107,000	107,000	61,731		107,000	-	0.0%	107,000	-	0.0%	107,000	-	0.0%	
10110201 51607	MAYORAL ASST	43,812.00	45,285.00	45,532.00	46,952	56,952	33,214		68,438	11,486	20.2%	68,438	11,486	20.2%	68,438	11,486	20.2%	
10110201 51700	ADMINISTRATIVE WAGES	16,500.00	-	-	-	-	-		-	-	-	-	-	-	-	-	-	
10110201 55301	TOWN NEWSLETTER	4,060.00	4,448.00	3,499.00	6,000	5,000	1,251		5,000	-	0.0%	5,000	-	0.0%	5,000	-	0.0%	
10110201 56100	OPERATING EXPENSES	1,933.00	1,704.00	957.00	2,500	1,000	70		2,500	1,500	150.0%	2,500	1,500	150.0%	2,500	1,500	150.0%	
10110201 58790	CONTINGENCY	6,715.00	7,011.00	7,644.00	8,500	11,000	5,593		7,500	(3,500)	-31.8%	7,500	(3,500)	-31.8%	7,500	(3,500)	-31.8%	
		193,015.00	176,123.00	183,572.00	190,723	200,723	113,275	56.43%	219,130	18,407	9.2%	219,130	18,407	9.2%	219,130	18,407	9.2%	
ADMINISTRATIVE SUPPORT																		
10110203 53700	CONTRACT MAINT/LEASES	60,050.00	58,956.00	62,702.00	60,000	60,000	28,822		66,600	6,600	11.0%	66,600	6,600	11.0%	66,600	6,600	11.0%	
10110203 54311	FIRE HYDRANT MAINTENANCE	10,900.00	10,900.00	10,900.00	10,900	10,900	-		10,900	-	0.0%	10,900	-	0.0%	10,900	-	0.0%	
10110203 55247	ADA COMPLIANCE	279.00	896.00	174.00	1,000	1,000	244		500	(500)	-50.0%	500	(500)	-50.0%	500	(500)	-50.0%	
10110203 55410	ADVERTISING/LEGAL NOTICES	15,165.00	16,365.00	16,139.00	10,500	10,500	2,577		10,000	(500)	-4.8%	10,000	(500)	-4.8%	10,000	(500)	-4.8%	
10110203 56205	WATER	3,547.00	4,000.00	3,940.00	4,200	4,200	1,964		4,500	300	7.1%	4,500	300	7.1%	4,500	300	7.1%	
10110203 56900	OTHER SUPPLIES	4,775.00	5,952.00	9,742.00	6,500	6,500	3,710		6,500	-	0.0%	6,500	-	0.0%	6,500	-	0.0%	
10110203 56910	POSTAGE	15,900.00	16,268.00	14,602.00	17,000	17,000	12,412		16,000	(1,000)	-5.9%	16,000	(1,000)	-5.9%	16,000	(1,000)	-5.9%	
10110203 58100	DUES & FEES	8,278.00	8,477.00	8,477.00	8,600	8,500	8,477		8,900	400	4.7%	8,900	400	4.7%	8,900	400	4.7%	
10110203 58105	MISC DUES&FEES	10,218.00	10,218.00	10,848.00	11,000	11,100	11,097		11,500	400	3.6%	11,500	400	3.6%	11,500	400	3.6%	
		129,112.00	132,032.00	137,524.00	129,700	129,700	69,303	53.43%	135,400	5,700	4.4%	135,400	5,700	4.4%	135,400	5,700	4.4%	
LEGAL SERVICES																		
10110205 53610	SPECIALLY APPROVED COUNSEL	100,782.00	73,522.00	84,531.00	-	-	-		-	-	-	-	-	-	-	-	-	
10110205 53615	TOWN ATTORNEY	23,574.00	16,377.00	16,090.00	20,000	20,000	23,128		20,000	-	0.0%	20,000	-	0.0%	20,000	-	0.0%	
		124,356.00	89,899.00	100,621.00	20,000	20,000	23,128	115.64%	20,000	-	0.0%	20,000	-	0.0%	20,000	-	0.0%	
PROBATE																		
10110207 54900	PURCHASED SERVICES	8,130.00	8,287.00	8,630.00	10,000	10,000	3,428		10,000	-	0.0%	10,000	-	0.0%	10,000	-	0.0%	
		8,130.00	8,287.00	8,630.00	10,000	10,000	3,428		10,000	-	0.0%	10,000	-	0.0%	10,000	-	0.0%	
PROPERTY INSURANCE																		
10110209 55210	AUTO INSURANCE	60,201.00	70,425.00	70,511.00	78,740	78,740	56,077		82,675	3,935	5.0%	82,675	3,935	5.0%	82,675	3,935	5.0%	
10110209 55220	BOILER & MACHINERY INSURANCE	7,319.00	7,350.00	7,340.00	8,225	8,225	5,857		8,635	410	5.0%	8,635	410	5.0%	8,635	410	5.0%	
10110209 55231	POLICE PROFESS LIABILITY	16,104.00	16,180.00	16,150.00	18,100	18,100	12,891		19,000	900	5.0%	19,000	900	5.0%	19,000	900	5.0%	
10110209 55232	GEN LIAB / EXCESS LIAB	154,746.00	151,528.00	151,456.00	169,400	169,400	124,817		177,870	8,470	5.0%	177,870	8,470	5.0%	177,870	8,470	5.0%	
10110209 55233	PUBLIC OFFICIALS LIAB	38,092.00	38,280.00	38,210.00	42,805	42,805	30,485		44,945	2,140	5.0%	44,945	2,140	5.0%	44,945	2,140	5.0%	
10110209 55234	SCHOOL OFFICIALS LIAB	14,035.00	14,100.00	14,080.00	15,770	15,770	11,231		16,555	785	5.0%	16,555	785	5.0%	16,555	785	5.0%	
10110209 55235	VNA LIABILITY	7,569.00	7,110.00	7,090.00	-	-	-		-	-	-	-	-	-	-	-	-	
10110209 55241	PROPERTY INSURANCE--BOE	78,198.00	78,570.00	78,420.00	87,857	87,857	62,570		92,250	4,393	5.0%	92,250	4,393	5.0%	92,250	4,393	5.0%	
10110209 55242	AMBULANCE & FIRE	56,063.00	56,166.00	58,806.00	61,753	61,753	66,712		72,715	10,962	17.8%	72,715	10,962	17.8%	72,715	10,962	17.8%	
10110209 55245	INSURANCE DEDUCTIBLE	(464.00)	6,646.00	15,665.00	20,000	20,000	3,127		20,000	-	0.0%	20,000	-	0.0%	20,000	-	0.0%	
10110209 55246	RISK MANAGEMENT	-	110.00	-	10,000	10,000	-		10,000	-	0.0%	10,000	-	0.0%	10,000	-	0.0%	
10110209 55249	CYBER COVERAGE	22,821.00	-	32,499.00	34,125	34,125	34,736		36,480	2,355	6.9%	36,480	2,355	6.9%	36,480	2,355	6.9%	
		454,684.00	446,465.00	490,227.00	546,775	546,775	408,503	74.71%	581,1									

TOWN OF LEDYARD
FISCAL YEAR 2026 TOWN COUNCIL PROPOSED BUDGET
EXPENDITURE DETAIL

DEPARTMENT	ACCOUNT #	ACCOUNT DESCRIPTION	FY 2022	FY 2023	FY 2024	FY 2025				FY 2026						COUNCIL		
			ACTUAL	ACTUAL	ACTUAL	ADOPTED	REVISED	YTD-1/31/25	% OF REVISED	DEPT PROPOSED	Diff vs FY25 Revised	% Chg Revised	MAYOR PROPOSED	Diff vs FY25 Revised	% Chge Revised	COUNCIL PROPOSED	Diff vs FY25 REVISED	% Chge Revised
EMPLOYEE EXPENSES																		
10110253	52000	HEALTH CARE GEN GOV	838,685.00	943,154.00	890,261.00	1,046,150	1,046,150	566,793	1,122,900	76,750	7.3%	1,122,900	76,750	7.3%	1,122,900	76,750	7.3%	
10110253	52100	HEALTH CARE BOE	5,116,660.00	4,920,692.00	5,700,111.00	5,193,830	5,193,830	2,900,363	6,069,790	875,960	16.9%	-	(5,193,830)	-100.0%	6,069,790	875,960	16.9%	
10110253	52101	HEALTHCARE WAIVERS	220,806.00	225,531.00	223,743.00	275,000	275,000	119,355	275,000	-	0.0%	275,000	-	0.0%	275,000	-	0.0%	
10110253	52102	BENEFITS CONSULTANT	5,000.00	2,500.00	-	10,000	10,000	-	10,000	-	0.0%	-	(10,000)	-100.0%	-	(10,000)	-100.0%	
10110253	52105	HEALTHCARE-FIREFIGHTERS	101,305.00	85,217.00	102,576.00	125,900	125,900	72,624	133,100	7,200	5.7%	133,100	7,200	5.7%	133,100	7,200	5.7%	
10110253	52106	BOE RETIREE HEALTHCARE	-	488,934.00	41,905.00	575,000	575,000	5,147	525,000	(50,000)	-8.7%	-	(575,000)	-100.0%	525,000	(50,000)	-8.7%	
10110253	52201	HEALTH CARE TEAMSTERS	336,908.00	360,894.00	347,190.00	410,000	410,000	225,550	418,000	8,000	2.0%	418,000	8,000	2.0%	418,000	8,000	2.0%	
10110253	52203	MISC EMPLOYEE EXPENSES	3,674.00	4,616.00	3,523.00	7,000	7,000	827	7,000	-	0.0%	7,000	-	0.0%	7,000	-	0.0%	
10110253	52204	PRE-EMPLOYMENT TESTING	3,733.00	3,919.00	3,796.00	5,000	5,000	1,462	5,000	-	0.0%	5,000	-	0.0%	5,000	-	0.0%	
10110253	52205	CONTRACTUAL ALLOWANCES	33,039.00	35,891.00	53,801.00	73,500	73,500	31,615	65,000	(8,500)	-11.6%	65,000	(8,500)	-11.6%	65,000	(8,500)	-11.6%	
10110253	52206	RETIREMENT CASHOUT	68,947.00	62,741.00	76,660.00	75,000	75,000	59,531	75,000	-	0.0%	75,000	-	0.0%	75,000	-	0.0%	
10110253	52207	PAYROLL EXPENSES	9,732.00	11,334.00	11,008.00	12,000	12,000	6,625	12,000	-	0.0%	12,000	-	0.0%	12,000	-	0.0%	
10110253	52300	RETIREMENT	1,131,235.00	1,163,197.00	950,000.00	850,000	850,000	-	875,000	25,000	2.9%	800,000	(50,000)	-5.9%	800,000	(50,000)	-5.9%	
10110253	52310	DEFINED CONTR PLAN	287,900.00	363,253.00	488,339.00	455,000	455,000	331,995	615,000	160,000	35.2%	615,000	160,000	35.2%	615,000	160,000	35.2%	
10110253	52400	SALARY BENEFIT ADJUSTMENT	37,018.00	103,792.00	63,994.00	113,000	113,000	20,367	75,000	(38,000)	-33.6%	75,000	(38,000)	-33.6%	75,000	(38,000)	-33.6%	
10110253	52500	SOCIAL SECURITY	602,803.00	630,590.00	626,116.00	680,000	680,000	410,653	680,000	-	0.0%	680,000	-	0.0%	680,000	-	0.0%	
10110253	52600	UNEMPLOYMENT COMP	-	2,829.00	9,265.00	7,500	7,500	3,731	10,000	2,500	33.3%	10,000	2,500	33.3%	10,000	2,500	33.3%	
10110253	52900	WORKER'S COMP GEN GOV	98,146.00	101,085.00	99,428.00	143,790	143,790	74,568	104,400	(39,390)	-27.4%	104,400	(39,390)	-27.4%	104,400	(39,390)	-27.4%	
10110253	52910	WORKERS COMP BOE	294,436.00	303,254.00	298,282.00	340,660	340,660	223,703	313,183	(27,477)	-8.1%	313,183	(27,477)	-8.1%	313,183	(27,477)	-8.1%	
10110253	52915	LIFE/LTD/AD&D INSURANCE	12,941.00	13,089.00	13,391.00	22,420	22,420	12,780	22,800	380	1.7%	22,800	380	1.7%	22,800	380	1.7%	
			9,202,968.00	9,826,512.00	10,003,389.00	10,420,750	10,420,750	5,067,689	11,413,173	992,423	9.5%	4,733,383	(5,687,367)	-54.6%	11,328,173	907,423	8.7%	
REGISTRARS																		
10110301	51700	ADMINISTRATIVE WAGES	39,150.00	39,191.00	45,210.00	46,800	46,800	26,616	59,380	12,580	26.9%	53,820	7,020	15.0%	53,820	7,020	15.0%	
10110301	56100	OPERATING EXPENSES	400.00	1,039.00	-	-	-	-	-	-	-	-	-	-	-	-	#DIV/0!	
			39,550.00	40,230.00	45,210.00	46,800	46,800	26,616	59,380	12,580	26.9%	53,820	7,020	15.0%	53,820	7,020	15.0%	
ELECTIONS																		
10110303	51710	OTHER WAGES	-	-	11,862.00	31,341	31,341	34,173	39,716	8,375	26.7%	36,042	4,701	15.0%	36,042	4,701	15.0%	
10110303	51720	STIPENDS	8,270.00	12,615.00	-	-	-	-	-	-	-	-	-	-	-	-	-	
10110303	53645	TRAINING	-	-	2,452.00	3,620	3,620	1,150	3,620	-	0.0%	3,620	-	0.0%	3,620	-	0.0%	
10110303	54310	EQUIPMENT MAINTENANCE	2,025.00	2,250.00	2,250.00	2,250	2,250	1,125	3,800	1,550	68.9%	3,800	1,550	68.9%	3,800	1,550	68.9%	
10110303	55300	COMMUNICATIONS	751.00	-	1,579.00	1,600	1,600	-	1,600	-	0.0%	1,600	-	0.0%	1,600	-	0.0%	
10110303	56900	OTHER SUPPLIES	6,876.00	12,057.00	18,710.00	15,210	15,210	9,921	17,750	2,540	16.7%	17,750	2,540	16.7%	17,750	2,540	16.7%	
10110303	58300	EMPLOYEE REIMBURSEMENT	-	-	152.00	250	250	193	250	-	0.0%	250	-	0.0%	250	-	0.0%	
			17,922.00	26,922.00	37,005.00	54,271	54,271	46,562	66,736	12,465	23.0%	63,062	8,791	16.2%	63,062	8,791	16.2%	
TOWN CLERK																		
10110311	51600	DEPARTMENT HEAD WAGES	61,373.00	63,869.00	65,680.00	67,078	67,078	38,939	77,400	10,322	15.4%	77,400	10,322	15.4%	77,400	10,322	15.4%	
10110311	51615	ASSISTANT WAGES	44,578.00	46,913.00	50,013.00	49,959	49,959	31,541	55,320	5,361	10.7%	55,320	5,361	10.7%	55,320	5,361	10.7%	
10110311	53600	ACCOUNTING SERVICES/AUDIT	4,000.00	4,000.00	4,000.00	4,000	4,000	2,000	4,000	-	0.0%	4,000	-	0.0%	4,000	-	0.0%	
10110311	56100	OPERATING EXPENSES	28,682.00	29,039.00	27,402.00	30,100	30,100	11,754	30,100	-	0.0%	30,100	-	0.0%	30,100	-	0.0%	
10110311	56135	RECORDINGS/LICENSING SUPPLIES	3,562.00	8,550.00	4,198.00	4,675	4,675	3,377	5,475	800	17.1%	5,475	800	17.1%	5,475	800	17.1%	
10110311	58110	TRAINING/MTGS/DUES/SUBSCRIP	882.00	1,328.00	1,202.00	1,275	1,275	820	1,350	75	5.9%	1,350	75	5.9%	1,350	75	5.9%	
			143,077.00	153,699.00	152,495.00	157,087	157,087	88,431	173,645	16,558	10.5%	173,645	16,558	10.5%	173,645	16,558	10.5%	
FINANCE																		
10112101	51600	DEPARTMENT HEAD WAGES	108,584.00	106,021.00	108,817.00	111,459	111,459	64,543	133,000	21,541	19.3%	133,000	21,541	19.3%	133,000	21,541	19.3%	
10112101	51603	ASST FINANCE DIR	65,658.00	67,958.00	69,784.00	71,405	71,405	41,385	73,548	2,143	3.0%	73,548	2,143	3.0%	73,548	2,143	3.0%	
10112101	51615	ASSISTANT WAGES	86,459.00	87,876.00	86,115.00	98,235	98,935	56,021	100,902	1,967	2.0%	100,902	1,967	2.0%	100,902	1,967	2.0%	
10112101	56100	OPERATING EXPENSES	2,817.00	2,457.00	1,526.00	2,650	2,650	665	2,650	-	0.0%	2,650	-	0.0%	2,650	-	0.0%	
10112101	56200	HEATING OIL/PROPANE	70,923.00	71,010.00	47,957.00	68,000	68,000	23,723	68,000	-	0.0%	68,000	-	0.0%	68,000	-	0.0%	
10112101	56220	ELECTRICITY	140,039.00	138,998.00	138,519.00	150,000	150,000	83,899	180,000	30,000	20.0%	180,000	30,000	20.0%	180,000	30,000	20.0%	
10112101	58110	TRAINING/MTGS/DUES/SUBSCRIP	678.00	1,319.00	1,837.00	3,000	3,000	1,109	3,000	-	0.0%	3,000	-	0.0%	3,000	-	0.0%	
			475,158.00	475,639.00	454,555.00	505,449	505,449	271,345	561,100	55,651	11.0%	561,100	55,651	11.0%	561,100	55,651	11.0%	
ASSESSOR																		
10112111	51610	SUPERVISORS	79,317.00	111,071.00	108,429.00	85,522	85,522	49,340	85,522	-	0.0%	85,522	-	0.0%	85,522	-	0.0%	
10112111	51615	ASSISTANT WAGES	33,955.00	41,447.00	44,201.00	46,210	46,210	26,145	47,612	1,402	3.0%	47,612	1,402	3.0%	47,612	1,402	3.0%	
10112111																		

TOWN OF LEDYARD
FISCAL YEAR 2026 TOWN COUNCIL PROPOSED BUDGET
EXPENDITURE DETAIL

DEPARTMENT	ACCOUNT #	ACCOUNT DESCRIPTION	FY 2022	FY 2023	FY 2024	FY 2025				FY 2026						COUNCIL		
			ACTUAL	ACTUAL	ACTUAL	ADOPTED	REVISED	YTD-1/31/25	% of REVISED	DEPT PROPOSED	Diff vs FY25 Revised	% Chg Revised	MAYOR PROPOSED	Diff vs FY25 Revised	% Chge Revised	COUNCIL PROPOSED	Diff vs FY25 REVISED	% Chge Revised
MIS																		
10112151	51130	OVERTIME	-	-	-	-	-	-	-	1,250	1,250		1,250	1,250		1,250	1,250	
10112151	51610	SUPERVISORS	78,300.00	80,604.00	79,020.00	80,153	80,153	49,461		91,604	11,451	14.3%	91,604	11,451	14.3%	91,604	11,451	14.3%
10112151	51700	ADMINISTRATIVE WAGES	45,464.00	39,674.00	46,661.00	47,066	47,066	29,100		57,658	10,592	22.5%	57,658	10,592	22.5%	57,658	10,592	22.5%
10112151	53655	MEETING MANAGEMENT SYSTEM	15,754.00	15,952.00	23,263.00	24,542	24,542	5,000		20,910	(3,632)	-14.8%	20,910	(3,632)	-14.8%	20,910	(3,632)	-14.8%
10112151	53657	WEBSITE UPGRADE/SUPPORT	6,653.00	6,853.00	8,332.00	9,455	9,455	9,451		9,970	515	5.4%	9,970	515	5.4%	9,970	515	5.4%
10112151	53690	SOFTWARE SUPPORT & MAINT	113,241.00	113,622.00	100,775.00	88,134	88,134	88,020		94,186	6,052	6.9%	94,186	6,052	6.9%	86,511	(1,623)	-1.8%
10112151	53695	FINANCIAL SOFTWARE HOSTING	21,000.00	22,000.00	21,000.00	23,153	22,050	22,050		23,153	1,103	5.0%	23,153	1,103	5.0%	23,153	1,103	5.0%
10112151	53696	LAND USE SOFTWARE LICENSING	10,500.00	10,500.00	11,532.00	39,157	36,115	26,700		26,700	(12,457)	-31.8%	26,700	(12,457)	-31.8%	26,700	(12,457)	-31.8%
10112151	54300	REPAIRS & MAINTENANCE	4,306.00	4,842.00	6,355.00	16,477	16,427	10,623		16,920	493	3.0%	16,920	493	3.0%	16,920	493	3.0%
10112151	55330	TELEPHONE & FAX SERVICE	10,474.00	12,734.00	12,827.00	11,873	11,873	4,798		11,968	95	0.8%	11,968	95	0.8%	10,968	(905)	-7.6%
10112151	55340	INTERNET SERVICE	7,500.00	7,500.00	8,832.00	9,000	9,000	2,658		9,000	-	0.0%	9,000	-	0.0%	9,000	-	0.0%
10112151	56900	OTHER SUPPLIES	5,903.00	6,215.00	6,239.00	6,000	6,000	5,893		6,000	-	0.0%	6,000	-	0.0%	6,000	-	0.0%
10112151	57400	COMPUTER EQUIPMENT	3,977.00	3,965.00	11,275.00	-	-	-		-	-	-	-	-	-	-	-	-
10112151	57410	COMPUTER SOFTWARE	9,375.00	10,065.00	14,027.00	32,267	32,267	30,450		34,804	2,537	7.9%	34,804	2,537	7.9%	34,804	2,537	7.9%
10112151	58110	TRAINING/MTGS/DUES/SUBSCRIP	135.00	976.00	835.00	1,010	1,010	415		1,010	0.0%	0.0%	1,010	0.0%	0.0%	1,010	0.0%	0.0%
			332,582	335,502	350,973	387,134	387,134	294,034	75.95%	405,133	17,999	4.6%	405,133	17,999	4.6%	396,458	9,324	2.4%
LAND USE																		
10114301	51130	OVERTIME	-	-	-	-	-	-		5,450	5,450		5,450	5,450		5,450	5,450	
10114301	51600	DEPARTMENT HEAD WAGES	90,981.00	95,274.00	113,220.00	98,140	98,140	64,242		108,150	10,010	10.2%	108,150	10,010	10.2%	108,150	10,010	10.2%
10114301	51610	SUPERVISORS	72,870.00	116,962.00	145,738.00	145,690	148,690	85,939		143,215	(5,475)	-3.7%	143,215	(5,475)	-3.7%	143,215	(5,475)	-3.7%
10114301	51615	ASSISTANT WAGES	80,800.00	59,647.00	81,167.00	88,816	88,816	49,218		94,603	5,787	6.5%	80,632	(8,184)	-9.2%	80,632	(8,184)	-9.2%
10114301	51800	PART-TIME WAGES	-	308.00	-	400	400	400		400	-	0.0%	400	-	0.0%	400	-	0.0%
10114301	53300	PROFESSIONAL/TECH SERVICES	-	-	-	-	75,000	1,640		75,000	-	0.0%	50,000	(25,000)	-33.3%	50,000	(25,000)	-33.3%
10114301	53610	LEGAL SERVICES (NEW)	-	-	-	10,000	10,000	35,749		40,000	30,000	300.0%	30,000	20,000	200.0%	40,000	30,000	300.0%
10114301	55410	ADVERTISING/LEGAL NOTICES	-	-	-	6,500	6,500	3,122		6,500	-	0.0%	6,500	-	0.0%	6,500	-	0.0%
10114301	56100	OPERATING EXPENSES	2,927.00	5,474.00	5,129.00	6,000	6,000	1,416		6,000	-	0.0%	6,000	-	0.0%	6,000	-	0.0%
10114301	58110	TRAINING/MTGS/DUES/SUBSCRIP	823.00	1,566.00	2,758.00	2,000	2,000	548		5,670	3,670	183.5%	5,720	3,720	186.0%	5,720	3,720	186.0%
			248,401.00	279,231.00	348,012.00	357,546	435,546	241,874	55.53%	484,988	49,442	11.4%	436,067	521	0.1%	446,067	10,521	2.4%
PLANNING COMMISSION																		
10114303	53400	OTHER PROFESS/TECH SERVICES	-	850.00	1,711.00	2,000	2,000	1,402		-	(2,000)	-100.0%	-	(2,000)	-100.0%	-	(2,000)	-100.0%
10114303	56100	OPERATING EXPENSES	-	430.00	217.00	1,500	1,500	1,500		1,000	(500)	-33.3%	1,000	(500)	-33.3%	1,000	(500)	-33.3%
			-	1,280.00	1,928.00	3,500	3,500	1,402	40.06%	1,000	(2,500)	-71.4%	1,000	(2,500)	-71.4%	1,000	(2,500)	-71.4%
EDC																		
10114305	56100	OPERATING EXPENSES	-	36.00	-	750	750	-		500	(250)	-33.3%	500	(250)	-33.3%	500	(250)	-33.3%
10114305	58100	DUES & FEES	300.00	5,695.00	7,236.00	7,461	7,461	7,560		7,640	179	2.4%	7,640	179	2.4%	7,640	179	2.4%
			300.00	5,731.00	7,236.00	8,211	8,211	7,560	92.07%	8,140	(71)	-0.9%	8,140	(71)	-0.9%	8,140	(71)	-0.9%
IWWC																		
10114501	56100	OPERATING EXPENSES	157.00	323.00	443.00	500	500	65		500	-	0.0%	500	-	0.0%	500	-	0.0%
			157.00	323.00	443.00	500	500	65	13.00%	500	-	0.0%	500	-	0.0%	500	-	0.0%
ZONING BOARD OF APPEALS																		
10114507	56100	OPERATING EXPENSES	-	368.00	375.00	500	500	-		500	-	0.0%	500	-	0.0%	500	-	0.0%
			-	368.00	375.00	500	500	-	0.00%	500	-	0.0%	500	-	0.0%	500	-	0.0%
POLICE																		
10120101	51130	OVERTIME	456,850.00	434,703.00	396,803.00	335,000	335,000	224,841		345,050	10,050	3.0%	345,050	10,050	3.0%	345,050	10,050	3.0%
10120101	51608	DEPARTMENT HEAD - CHIEF	136,234.00	132,819.00	135,835.00	139,749	139,749	80,624		143,941	4,192	3.0%	143,941	4,192	3.0%	143,941	4,192	3.0%
10120101	51609	CAPTAIN (LIEUTENANT)	100,618.00	107,388.00	111,255.00	114,461	114,461	66,035		117,894	3,433	3.0%	117,894	3,433	3.0%	117,894	3,433	3.0%
10120101	51630	PUBLIC SAFETY EMPLOYEES	1,532,699.00	1,658,908.00	1,757,063.00	1,809,509	1,809,509	1,079,567		1,984,151	174,642	9.7%	1,909,791	100,282	5.5%	1,909,791	100,282	5.5%
10120101	51700	ADMINISTRATIVE WAGES	47,217.00	49,307.00	53,872	53,872	53,872	30,666		55,495	1,623	3.0%	55,495	1,623	3.0%	55,495	1,623	3.0%
10120101	51715	HOLIDAY PAY	49,106.00	41,050.00	48,218.00	60,000	60,000	26,820		60,000	-	0.0%	60,000	-	0.0%	60,000	-	0.0%
10120101	51716	DUI GRANT PAYROLL	-	435.00	6,584.00	8,000	8,000	-		12,000	4,000	50.0%	12,000	4,000	50.0%	12,000	4,000	50.0%
10120101	51717	OT OUTSIDE ASSIGNMENTS	75,124.00	207,476.00	70,698.00	112,250	112,250	71,393		120,000	7,750	6.9%	120,000	7,750	6.9%	120,000	7,750	6.9%
10120101	51720	STIPEND-MEALS	17,831.00	11,719.00	24,685.00	14,400	14,400	7,060		14,400	-	0.0%	14,400	-	0.0%	14,400	-	0.0%
10120101	51730	DEGREE INCENTIVE	2,500.00	1,950.00	6,150.00	9,500	9,500	1,100		9,500	-	0.0%	9,500	-	0.0%	9,500	-	0.0%
10120101	51900	COMP-TIME LIABILITY	-	18,477.00	11,393.00	11,500	11,500	13,843		15,000	3,500	30.4%	15,000	3,500	30.4%	15,000	3,500	30.4%
10120101	53645	TRAINING SALARY	52,409.00	59,067.00	83,067.00	54,000	54,000	54,565		85,500	31,500	58.3%	85,500	31,500	58.3%	85,500	31,500	58.3%
10120101	53646	TRAINING SUPPORT	22,361.00	26,638.00	25,445.00	27,459	27,459	20,541		27,746	287	1.0%	27,746	287	1.0%	27,746	287	1.0%
10120101	53700	CONTRACT MAINTENANCE/LEASES	28,941.00	31,838.00	34,711.00	33,111	33,111	21,607		37,864	4,753	14.4%	37,864	4,753	14.4%	37,864	4,753	14.4%
10120101	54226	PRISONER EXPENSES	3,967.00	3,460.00	5,435.00	4,050	4,050	1,915		4,050	-	0.0%	4,050	-	0.0%	4,050	-	0.0%
10120101	54300	REPAIRS & MAINTENANCE	11,728.00	5,215.00	10,629.00	9,500	9,500	5,984		9,500	-	0.0%	9,500	-	0.0%	9,500	-	0.0%
10120101	54310	EQUIPMENT MAINTENANCE	23,251.00	35,698.00	34,481.00	33,000	33,000	16,956		33,000	-	0.0%	33,000	-	0.0%	33,000	-	0.0%
10120101	55330	TELEPHONE & FAX SERVICE	2,250.00	3,216.00	2,010.00	2,920	2,920	1,022		2,920	-	0.0%	2,920	-	0.0%	2,920	-	0.0%
10120101	55335	MOBILE DATA SERVICE	11,839.00	10,610.00	8,398.00	12,054	12,054	5,729		12,054	-	0.0%	12,054	-	0.0%	12,054	-	0.0%
10120101	56100	OPERATING EXPENSES	27,528.00	20,387.00	17,034.00	18,000	18,000	15,776		18,000	-	0.0%	18,000	-	0.0%	18,000	-	0.0%
10120101	56205	WATER	2,929.00	2,955.00	2,974.00	3,000	3,000	1,728		3,000	-	0.0%	3,000	-	0.0%	3,000	-	0.0%
10120101	56260	DIESEL/GASOLINE	52,188.00	66,550.00	66,129.00	70,000	70,000	29,128		70,000	-	0.0%	70,000	-	0.0%	70,000	-	0.0%
10120101	56730	UNIFORMS	47,710.00	39,664.00	41,190.00	38,500	38,500	15,612		38,500	-	0.0%	38,500	-	0.0%	38,500	-	0.0%
10120101	56900	OTHER SUPPLIES	16,333.00	18,556.00	18,633.00	19,900	19,900	12,288		1								

TOWN OF LEDYARD
FISCAL YEAR 2026 TOWN COUNCIL PROPOSED BUDGET
EXPENDITURE DETAIL

DEPARTMENT	ACCOUNT #	ACCOUNT DESCRIPTION	FY 2022	FY 2023	FY 2024	FY 2025				FY 2026						COUNCIL		
			ACTUAL	ACTUAL	ACTUAL	ADOPTED	REVISED	YTD-1/31/25	% of REVISED	DEPT PROPOSED	Diff vs FY25 Revised	% Chg Revised	MAYOR PROPOSED	Diff vs FY25 Revised	% Chge Revised	COUNCIL PROPOSED	Diff vs FY25 REVISED	% Chge Revised
DISPATCH																		
10120103	51130	OVERTIME	162,522.00	136,142.00	127,908.00	86,250	86,250	72,081		92,975	6,725	7.8%	92,975	6,725	7.8%	92,975	6,725	7.8%
10120103	51299	PER DIEM WAGES	6,879.00	6,350.00	15,588.00	16,000	16,000	4,347		16,000	-	0.0%	16,000	-	0.0%	16,000	-	0.0%
10120103	51630	PUBLIC SAFETY EMPLOYEES	425,365.00	473,617.00	451,353.00	475,159	475,159	281,923		499,354	24,195	5.1%	499,354	24,195	5.1%	499,354	24,195	5.1%
10120103	51715	HOLIDAY PAY	17,692.00	31,391.00	7,382.00	14,280	14,280	3,611		14,997	717	5.0%	14,997	717	5.0%	14,997	717	5.0%
10120103	51720	MEAL STIPENDS	1,020.00	1,245.00	905.00	1,500	1,500	180		1,500	-	0.0%	1,500	-	0.0%	1,500	-	0.0%
10120103	53700	CONTRACT MAINTENANCE/LEASES	37,923.00	38,382.00	43,345.00	42,540	42,540	38,480		54,214	11,674	27.4%	54,214	11,674	27.4%	54,214	11,674	27.4%
10120103	55330	TELEPHONE & FAX SERVICE	12,328.00	12,405.00	14,974.00	14,760	14,760	9,387		15,600	840	5.7%	15,600	840	5.7%	15,600	840	5.7%
10120103	56100	OPERATING EXPENSES	7,055.00	4,667.00	5,144.00	5,500	5,500	2,945		5,500	-	0.0%	5,500	-	0.0%	5,500	-	0.0%
10120103	56730	UNIFORMS	2,155.00	977.00	1,547.00	9,760	9,760	3,521		9,760	-	0.0%	9,760	-	0.0%	9,760	-	0.0%
10120103	58110	TRAINING/MTGS/DUES/SUBSCRIP	3,478.00	2,802.00	2,912.00	3,500	3,500	2,894		4,000	500	14.3%	4,000	500	14.3%	4,000	500	14.3%
			676,417.00	707,978.00	671,058.00	669,249	669,249	419,369	62.66%	713,900	44,651	6.7%	713,900	44,651	6.7%	713,900	44,651	6.7%
ANIMAL CONTROL																		
10120105	51130	OVERTIME	1,624.00	1,380.00	1,700.00	2,100	2,100	828		2,100	-	0.0%	2,100	-	0.0%	2,100	-	0.0%
10120105	51205	ANIMAL CONTROL OFFICER	44,580.00	38,626.00	44,229.00	52,917	52,917	22,430		52,917	-	0.0%	52,917	-	0.0%	52,917	-	0.0%
10120105	51800	PART-TIME WAGES	19,700.00	30,480.00	39,406.00	26,208	26,208	21,559		26,208	-	0.0%	26,208	-	0.0%	26,208	-	0.0%
10120105	53310	VETERINARIAN	2,203.00	1,825.00	2,163.00	2,500	2,500	1,943		2,500	-	0.0%	2,500	-	0.0%	2,500	-	0.0%
10120105	53645	TRAINING	-	305.00	400	400	400	-		400	-	0.0%	400	-	0.0%	400	-	0.0%
10120105	56100	OPERATING EXPENSES	6,844.00	7,563.00	9,560.00	7,500	7,500	3,723		7,500	-	0.0%	7,500	-	0.0%	7,500	-	0.0%
10120105	57305	ACO EQUIPMENT	544.00	323.00	1,000	1,000	1,000	710		1,000	-	0.0%	1,000	-	0.0%	1,000	-	0.0%
10120105	58000	SPAY/NEUTER PROGRAM	1,412.00	1,392.00	1,509.00	1,500	1,500	1,717		1,500	-	0.0%	1,500	-	0.0%	1,500	-	0.0%
10120105	58790	MISCELLANEOUS EXPENSES	5,258.00	4,831.00	6,401.00	5,450	5,450	6,906		7,000	1,550	28.4%	7,000	1,550	28.4%	7,000	1,550	28.4%
			82,165.00	86,725.00	104,968.00	99,575	99,575	59,816	60.07%	101,125	1,550	1.6%	101,125	1,550	1.6%	101,125	1,550	1.6%
FIRE MARSHAL																		
10120301	51130	OVERTIME	-	-	-	100	100	-		100	-	0.0%	100	-	0.0%	100	-	0.0%
10120301	51630	PUBLIC SAFETY EMPLOYEES	74,223.00	77,686.00	80,064.00	82,466	82,466	47,576		84,940	2,474	3.0%	84,940	2,474	3.0%	84,940	2,474	3.0%
10120301	55330	TELEPHONE & FAX SERVICE	3,173.00	4,250.00	3,061.00	5,200	5,200	1,320		5,500	300	5.8%	5,500	300	5.8%	5,500	300	5.8%
10120301	56100	OPERATING EXPENSES	3,942.00	6,518.00	3,091.00	8,000	8,000	2,119		8,800	800	10.0%	8,800	800	10.0%	8,800	800	10.0%
10120301	56450	CODE AND REFERENCE BOOKS	-	2,882.00	-	3,000	3,000	225		3,000	-	0.0%	3,000	-	0.0%	3,000	-	0.0%
10120301	56730	UNIFORMS	936.00	972.00	1,000.00	850	850	-		850	-	0.0%	850	-	0.0%	850	-	0.0%
10120301	58110	TRAINING/MTGS/DUES/SUBSCRIP	175.00	944.00	175.00	1,500	1,500	-		1,500	-	0.0%	1,500	-	0.0%	1,500	-	0.0%
			82,449.00	93,252.00	87,391.00	101,116	101,116	51,240	50.67%	104,690	3,574	3.5%	104,690	3,574	3.5%	104,690	3,574	3.5%
ADMIN EMERGENCY SERVICES																		
10120401	51130	OVERTIME	13,525.00	6,637.00	9,027.00	12,000	12,000	4,271		12,000	-	0.0%	12,000	-	0.0%	12,000	-	0.0%
10120401	51600	DEPARTMENT HEAD WAGES	20,084.00	21,351.00	21,972.00	22,606	22,606	13,041		23,284	678	3.0%	23,284	678	3.0%	23,284	678	3.0%
10120401	51630	PUBLIC SAFETY EMPLOYEES	300,787.00	306,930.00	306,533.00	341,877	341,877	196,803		358,250	16,373	4.8%	341,250	(627)	-0.2%	341,250	(627)	-0.2%
10120401	56100	OPERATING EXPENSES	882.00	16,164.00	24,333.00	36,400	36,400	6,728		36,400	-	0.0%	36,400	-	0.0%	36,400	-	0.0%
10120401	57307	THIRD PARTY AMBULANCE SERVICES	75,000.00	75,000.00	75,000.00	75,000	75,000	-		75,000	-	0.0%	75,000	-	0.0%	75,000	-	0.0%
			410,278.00	426,082.00	436,865.00	487,883	487,883	295,843	60.64%	504,934	17,051	3.5%	487,934	51	0.0%	487,934	51	0.0%
LEDYARD FIRE COMPANY																		
10120501	51720	INCENTIVE	5,000.00	5,000.00	5,000.00	5,000	5,000	2,500		5,000	-	0.0%	5,000	-	0.0%	5,000	-	0.0%
10120501	53645	TRAINING	14,431.00	13,123.00	13,035.00	14,000	14,000	2,879		14,000	-	0.0%	14,000	-	0.0%	14,000	-	0.0%
10120501	53685	FIRE HOSE TESTING	-	1,081.00	-	1,500	1,500	-		5,000	3,500	233.3%	3,000	1,500	100.0%	3,000	1,500	100.0%
10120501	54300	REPAIRS & MAINTENANCE	31,847.00	31,901.00	32,743.00	34,000	34,000	27,545		34,000	-	0.0%	34,000	-	0.0%	34,000	-	0.0%
10120501	55320	CELL PHONE SERVICE	1,785.00	1,875.00	1,909.00	2,000	2,000	-		2,000	-	0.0%	2,000	-	0.0%	2,000	-	0.0%
10120501	56100	OPERATING EXPENSES	7,387.00	13,265.00	13,757.00	16,000	16,000	10,179		16,000	-	0.0%	16,000	-	0.0%	16,000	-	0.0%
10120501	56730	UNIFORMS	11,519.00	12,221.00	11,586.00	12,000	12,000	5,753		12,000	-	0.0%	12,000	-	0.0%	12,000	-	0.0%
10120501	57017	FIRE POLICE	800.00	200.00	600.00	5,000	5,000	-		5,000	-	0.0%	5,000	-	0.0%	5,000	-	0.0%
10120501	57300	NEW EQUIPMENT	10,506.00	9,076.00	9,761.00	10,000	10,000	6,176		10,000	-	0.0%	10,000	-	0.0%	10,000	-	0.0%
10120501	58790	INCENTIVE	28,500.00	28,500.00	28,500.00	28,500	28,500	-		28,500	-	0.0%	28,500	-	0.0%	28,500	-	0.0%
			111,775.00	116,242.00	116,891.00	128,000	128,000	83,532	65.26%	131,500	3,500	2.7%	129,500	1,500	1.2%	129,500	1,500	1.2%

TOWN OF LEDYARD
FISCAL YEAR 2026 TOWN COUNCIL PROPOSED BUDGET
EXPENDITURE DETAIL

DEPARTMENT		FY 2022	FY 2023	FY 2024	FY 2025				FY 2026					FY 2027			
ACCOUNT #	ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ADOPTED	REVISED	YTD-1/31/25	% of REVISED	DEPT PROPOSED	Diff vs FY25 Revised	% Chg Revised	MAYOR PROPOSED	Diff vs FY25 Revised	% Chge Revised	COUNCIL PROPOSED	Diff vs FY25 REVISED	% Chge Revised
GALES FERRY FIRE COMPANY																	
10120551	51720 INCENTIVE	4,500.00	4,542.00	5,000.00	5,000	5,000	-	-	6,500	1,500	30.0%	6,500	1,500	30.0%	6,500	1,500	30.0%
10120551	53645 TRAINING	18,132.00	14,781.00	18,365.00	18,000	18,000	5,830	-	18,000	-	0.0%	18,000	-	0.0%	18,000	-	0.0%
10120551	53685 FIRE HOSE TESTING	1,950.00	-	-	1,000	1,000	-	-	5,000	4,000	400.0%	3,000	2,000	200.0%	3,000	2,000	200.0%
10120551	55330 TELEPHONE & FAX SERVICE	1,000.00	1,937.00	2,263.00	3,000	3,000	1,363	-	3,000	-	0.0%	3,000	-	0.0%	3,000	-	0.0%
10120551	56100 OPERATING EXPENSES	25,559.00	28,587.00	25,283.00	38,000	38,000	13,991	-	38,000	-	0.0%	38,000	-	0.0%	38,000	-	0.0%
10120551	56106 TRUCK GARAGING	58,700.00	59,874.00	61,094.00	61,094	61,094	45,821	-	61,094	-	0.0%	61,094	-	0.0%	61,094	-	0.0%
10120551	56700 VEHICLE EQUIPMENT/PARTS	41,772.00	43,681.00	44,601.00	41,000	41,000	43,608	-	45,000	4,000	9.8%	45,000	4,000	9.8%	45,000	4,000	9.8%
10120551	56730 UNIFORMS	13,005.00	9,980.00	11,882.00	13,500	13,500	2,659	-	13,500	-	0.0%	13,500	-	0.0%	13,500	-	0.0%
10120551	57017 FIRE POLICE	320.00	480.00	198.00	3,000	3,000	-	-	2,500	(500)	-16.7%	2,500	(500)	-16.7%	2,500	(500)	-16.7%
10120551	57300 NEW EQUIPMENT	4,436.00	5,671.00	7,000	7,000	7,000	-	-	7,000	-	0.0%	7,000	-	0.0%	7,000	-	0.0%
10120551	58790 MISCELLANEOUS EXPENSES	28,500.00	28,500.00	28,500.00	28,500	28,500	28,500	-	28,500	-	0.0%	28,500	-	0.0%	28,500	-	0.0%
		197,874.00	198,033.00	197,186.00	219,094	219,094	141,772	64.71%	228,094	9,000	4.1%	226,094	7,000	3.2%	226,094	7,000	3.2%
EMERGENCY MANAGEMENT																	
10120701	51630 PUBLIC SAFETY EMPLOYEES	15,730.00	15,730.00	15,600.00	15,600	15,600	7,800	-	15,600	-	0.0%	15,600	-	0.0%	15,600	-	0.0%
10120701	56100 OPERATING EXPENSES	3,164.00	1,658.00	2,463.00	4,850	4,850	-	-	4,850	-	0.0%	4,850	-	0.0%	4,850	-	0.0%
		18,894.00	17,388.00	18,063.00	20,450	20,450	7,800	38.14%	20,450	-	0.0%	20,450	-	0.0%	20,450	-	0.0%
VISITING NURSE ASSOCIATION																	
10130101	51600 DEPARTMENT HEAD WAGES	92,674.00	95,721.00	98,462.00	-	-	-	-	-	-	-	-	-	-	-	-	-
10130101	51610 SUPERVISORS	76,668.00	80,147.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10130101	51615 ASSISTANT WAGES	99,890.00	76,105.00	31,725.00	-	-	-	-	-	-	-	-	-	-	-	-	-
10130101	51645 NURSES SALARY	197,071.00	190,042.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10130101	51646 NURSE AIDES	21,904.00	19,927.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10130101	51710 PER DIEM NURSES	45,658.00	7,192.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10130101	51720 STIPENDS	10,000.00	10,040.00	10,400.00	10,000	10,000	6,000	-	10,000	-	-	10,000	-	0.0%	10,000	-	0.0%
10130101	52610 CLOTHING ALLOWANCE	800.00	2,070.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10130101	53300 PROFESSIONAL/TECH SERVICES	83,125.00	85,030.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10130101	53400 OTHER PROFESS/TECH SERVICES	3,950.00	650.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10130101	53600 ACCOUNTING SERVICES/AUDIT	2,375.00	2,375.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10130101	53635 PATIENT SATISFACTION SURVEY	1,800.00	1,800.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10130101	53636 ICD CODING	9,193.00	9,750.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10130101	53700 CONTRACT MAINTENANCE/LEASES	10,369.00	11,076.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10130101	54300 REPAIRS & MAINTENANCE	27,620.00	28,640.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10130101	56100 OPERATING EXPENSES	9,123.00	9,860.00	64,416.00	-	-	-	-	-	-	-	-	-	-	-	-	-
10130101	56900 OTHER SUPPLIES	8,105.00	6,756.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10130101	58100 DUES & FEES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10130101	58110 TRAINING/MTGS/DUES/SUBSCRIP	5,756.00	7,613.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10130101	58300 EMPLOYEE REIMBURSEMENT	11,885.00	8,160.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10130101	58775 COMMUNITY HEALTH PROGRAM	5,056.00	866.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10130101	58790 MISCELLANEOUS EXPENSES	678.00	1,148.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		723,700.00	654,968.00	205,003.00	10,000	10,000	6,000	60.00%	10,000	-	0.0%	10,000	-	0.0%	10,000	-	0.0%
SCHOOL NURSING																	
10130103	51130 OVERTIME	-	-	-	-	-	-	-	500	500	-	500	500	-	500	500	-
10130103	51645 NURSES SALARY	265,858.00	263,023.00	273,301.00	303,843	303,843	148,519	-	332,940	29,097	9.6%	332,940	29,097	9.6%	332,940	29,097	9.6%
10130103	51646 NURSE AIDES	56,540.00	57,673.00	53,906.00	78,446	78,446	36,073	-	80,129	1,683	2.1%	80,129	1,683	2.1%	80,129	1,683	2.1%
10130103	51700 ADMINISTRATIVE WAGES	-	-	-	50,403	50,403	34,940	-	49,321	(1,082)	-	49,321	(1,082)	-	49,321	(1,082)	-
10130103	51710 OTHER WAGES	8,462.00	10,967.00	28,473.00	36,100	36,100	23,288	-	38,100	2,000	5.5%	38,100	2,000	5.5%	38,100	2,000	5.5%
10130103	52610 CLOTHING ALLOWANCE	2,100.00	1,500.00	1,500.00	1,500	1,500	-	-	1,500	-	0.0%	1,500	-	0.0%	-	(1,500)	-100.0%
10130103	56100 OPERATING EXPENSES	113.00	-	362.00	700	700	151	-	700	-	0.0%	700	-	0.0%	-	(700)	-100.0%
10130103	58110 TRAINING/MTGS/DUES/SUBSCRIP	1,366.00	344.00	632.00	1,500	1,500	419	-	1,500	-	0.0%	1,500	-	0.0%	1,500	-	0.0%
		334,439.00	333,507.00	358,174.00	472,492	472,492	243,390	51.51%	504,690	32,198	6.8%	504,690	32,198	6.8%	502,490	29,998	6.3%
SOCIAL SERVICES																	
10130301	51610 SUPERVISORS	87,075.00	90,125.00	72,109.00	-	-	-	-	-	-	-	-	-	-	-	-	-
10130301	51700 COUNSELOR	3,484.00	3,607.00	3,257.00	-	-	-	-	-	-	-	-	-	-	-	-	-
10130301	54401 FOOD PANTRY EXPENSES	-	3,500.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10130301	56100 OPERATING EXPENSES	3,310.00	4,053.00	1,824.00	-	-	-	-	-	-	-	-	-	-	-	-	-
		93,869.00	101,285.00	77,190.00	-	-	-	-	-	-	-	-	-	-	-	-	-
SENIOR CENTER																	
10130501	51610 SUPERVISORS	360.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10130501	51615 ASSISTANT WAGES	35,463.00	36,771.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10130501	51700 ADMINISTRATIVE WAGES	1,121.00	9,489.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10130501	51800 VAN DRIVER WAGES	18,361.00	27,475.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10130501	53658 REGIONAL SENIOR WEBSITE	3,300.00	3,600.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10130501	53700 CONTRACT MAINTENANCE/LEASES	3,735.00	3,934.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10130501	54310 EQUIPMENT MAINTENANCE	2,048.00	2,025.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10130501	56100 OPERATING EXPENSES	3,009.00	2,150.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10130501	58775 COMMUNITY HEALTH PROGRAM	13,747.00	15,761.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		81,144.00	101,205.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-

TOWN OF LEDYARD
FISCAL YEAR 2026 TOWN COUNCIL PROPOSED BUDGET
EXPENDITURE DETAIL

DEPARTMENT	ACCOUNT #	ACCOUNT DESCRIPTION	FY 2022	FY 2023	FY 2024	FY 2025				FY 2026						COUNCIL		
			ACTUAL	ACTUAL	ACTUAL	ADOPTED	REVISED	YTD-1/31/25	% of REVISED	DEPT PROPOSED	Diff vs FY25 Revised	% Chg Revised	MAYOR PROPOSED	Diff vs FY25 Revised	% Chge Revised	PROPOSED	Diff vs FY25 REVISED	% Chge Revised
PW-ADMINISTRATION																		
	10140101	51600 DEPARTMENT HEAD WAGES	122,669.00	126,024.00	129,722.00	133,460	133,460	76,996		140,000	6,540	4.9%	140,000	6,540	4.9%	140,000	6,540	4.9%
	10140101	53300 PROFESSIONAL/TECH SERVICES	55,167.00	39,182.00	61,758.00	75,000	75,000	35,612		80,000	5,000	6.7%	80,000	5,000	6.7%	80,000	5,000	6.7%
	10140101	58110 TRAINING/MTGS/DUES/SUBSCRIP	4,826.00	4,581.00	4,829.00	3,750	3,750	2,819		4,000	250	6.7%	4,000	250	6.7%	4,000	250	6.7%
			182,662.00	169,787.00	196,309.00	212,210	212,210	115,427	54.39%	224,000	11,790	5.6%	224,000	11,790	5.6%	224,000	11,790	5.6%
PW-HIGHWAY																		
	10140103	51130 OVERTIME	26,682.00	12,573.00	15,862.00	13,000	13,000	9,730		15,000	2,000	15.4%	15,000	2,000	15.4%	15,000	2,000	15.4%
	10140103	51301 SEASONAL HELP SUMMER	15,904.00	5,586.00	1,020.00	15,000	15,000	1,644		7,500	(7,500)	-50.0%	7,500	(7,500)	-50.0%	7,500	(7,500)	-50.0%
	10140103	51610 SUPERVISORS	80,486.00	90,140.00	92,348.00	94,527	94,527	54,534		94,527	-	0.0%	94,527	-	0.0%	94,527	-	0.0%
	10140103	51620 PUBLIC WORKS EMPLOYEES	740,091.00	788,429.00	839,091.00	873,500	873,500	486,910		899,744	26,244	3.0%	899,744	26,244	3.0%	899,744	26,244	3.0%
	10140103	51710 POSITION UPGRADE PAY	5,879.00	5,026.00	4,775.00	7,500	7,500	3,194		7,500	-	0.0%	7,500	-	0.0%	7,500	-	0.0%
	10140103	51805 PT SNOWPLOW DRIVERS	3,207.00	334.00	612.00	5,000	5,000	-		5,000	-	0.0%	5,000	-	0.0%	5,000	-	0.0%
	10140103	51815 OVERTIME SNOW PLOWING	83,447.00	36,510.00	49,168.00	97,000	97,000	27,621		102,000	5,000	5.2%	102,000	5,000	5.2%	102,000	5,000	5.2%
	10140103	53645 TRAINING	3,500.00	2,945.00	3,360.00	1,800	1,800	1,200		1,800	-	0.0%	1,800	-	0.0%	1,800	-	0.0%
	10140103	53700 CONTRACT MAINTENANCE/LEASES	1,908.00	4,032.00	4,113.00	4,500	4,500	2,000		5,000	500	11.1%	5,000	500	11.1%	5,000	500	11.1%
	10140103	55300 TELEPHONE/CABLE	4,613.00	4,062.00	4,387.00	5,000	5,000	1,969		5,000	-	0.0%	5,000	-	0.0%	5,000	-	0.0%
	10140103	56260 GASOLINE/OIL	30,756.00	27,546.00	39,243.00	45,000	45,000	22,461		45,000	-	0.0%	45,000	-	0.0%	45,000	-	0.0%
	10140103	56265 DIESEL FUEL	34,885.00	40,699.00	54,992.00	65,000	65,000	6,915		65,000	-	0.0%	65,000	-	0.0%	65,000	-	0.0%
	10140103	56730 UNIFORMS	10,576.00	12,430.00	12,311.00	13,000	13,000	9,088		14,500	1,500	11.5%	14,500	1,500	11.5%	14,500	1,500	11.5%
	10140103	56900 OTHER SUPPLIES	3,361.00	2,898.00	7,240.00	2,500	2,500	1,421		3,000	500	20.0%	3,000	500	20.0%	3,000	500	20.0%
	10140103	57300 NEW EQUIPMENT	2,566.00	1,433.00	1,254.00	1,700	1,700	429		1,800	100	5.9%	1,800	100	5.9%	1,800	100	5.9%
	10140103	58300 EMPLOYEE REIMBURSEMENT	4,984.00	1,476.00	3,150.00	5,500	5,500	1,780		7,500	2,000	36.4%	7,500	2,000	36.4%	7,500	2,000	36.4%
			1,052,845.00	1,036,119.00	1,132,926.00	1,249,527	1,249,527	630,896	50.49%	1,279,871	30,344	2.4%	1,279,871	30,344	2.4%	1,279,871	30,344	2.4%
PW-VEHICLE MAINTENANCE																		
	10140105	51620 PUBLIC WORKS EMPLOYEES	124,526.00	129,003.00	130,176.00	133,451	133,451	109,142		199,394	65,943	49.4%	199,394	65,943	49.4%	199,394	65,943	49.4%
	10140105	56100 OPERATING EXPENSES	3,224.00	2,324.00	4,369.00	2,100	2,100	1,004		2,300	200	9.5%	2,300	200	9.5%	2,300	200	9.5%
	10140105	56300 SNOW PLOW BLADES	4,747.00	3,250.00	5,856.00	5,500	5,500	1,800		5,500	-	0.0%	5,500	-	0.0%	5,500	-	0.0%
	10140105	56700 VEHICLE/EQUIP PARTS	150,010.00	200,842.00	181,602.00	135,000	135,000	100,138		150,000	15,000	11.1%	150,000	15,000	11.1%	150,000	15,000	11.1%
	10140105	56705 OXYGEN & WELDING	627.00	1,494.00	1,035.00	1,000	1,000	591		1,100	100	10.0%	1,100	100	10.0%	1,100	100	10.0%
	10140105	56715 TIRES	9,408.00	20,366.00	11,382.00	10,000	10,000	8,732		12,000	2,000	20.0%	12,000	2,000	20.0%	12,000	2,000	20.0%
			292,542.00	357,279.00	334,420.00	287,051	287,051	221,407	77.13%	370,294	83,243	29.0%	370,294	83,243	29.0%	370,294	83,243	29.0%
PW-ROAD UPKEEP																		
	10140107	56301 SALT AND SAND	118,438.00	73,148.00	83,284.00	145,000	145,000	28,656		145,000	-	0.0%	145,000	-	0.0%	145,000	-	0.0%
	10140107	56302 SNOW DAMAGE	406.00	9.00	26.00	300	300	-		300	-	0.0%	300	-	0.0%	300	-	0.0%
	10140107	56303 BITUMINOUS CONCRETE	9,520.00	18,313.00	5,096.00	5,000	5,000	2,880		5,000	-	0.0%	5,000	-	0.0%	5,000	-	0.0%
	10140107	56304 STREETS SIGNS & MARKINGS	3,986.00	4,010.00	5,159.00	4,000	4,000	1,133		4,000	-	0.0%	4,000	-	0.0%	4,000	-	0.0%
	10140107	56305 GUIDE RAILS	10,559.00	3,063.00	3,000.00	3,000	3,000	3,000		3,000	-	0.0%	3,000	-	0.0%	3,000	-	0.0%
	10140107	56306 TREE REMOVAL	35,380.00	62,720.00	43,312.00	18,000	18,000	13,750		18,000	-	0.0%	18,000	-	0.0%	18,000	-	0.0%
	10140107	56307 GRAVEL	-	3,000.00	3,000.00	3,000	3,000	3,000		3,000	-	0.0%	3,000	-	0.0%	3,000	-	0.0%
	10140107	56308 DRAINAGE IMPROVEMENT	-	4,016.00	3,518.00	3,000	3,000	2,846		3,000	-	0.0%	3,000	-	0.0%	3,000	-	0.0%
	10140107	56312 STREETLIGHT MAINTENANCE	2,061.00	1,002.00	-	1,500	1,500	-		1,500	-	0.0%	1,500	-	0.0%	1,500	-	0.0%
	10140107	57301 EQUIPMENT RENTAL	1,277.00	5,109.00	269.00	2,000	2,000	153		2,000	-	0.0%	2,000	-	0.0%	2,000	-	0.0%
			181,627.00	174,390.00	146,664.00	184,800	184,800	55,418	29.99%	184,800	-	0.0%	184,800	-	0.0%	184,800	-	0.0%
PW-DRAINAGE IMPROVEMENT																		
	10140109	56307 GRAVEL	3,222.00	-	-	-	-	-		-	-	-	-	-	-	-	-	-
	10140109	56308 DRAINAGE IMPROVEMENT	5,123.00	-	-	-	-	-		-	-	-	-	-	-	-	-	-
			8,345.00	-	-	-	-	-		-	-	-	-	-	-	-	-	-
PW-PROPERTY MAINTENANCE																		
	10140111	58200 TOWN HALL AND ANNEX	11,732.00	10,667.00	10,170.00	15,000	15,000	2,653		15,000	-	0.0%	15,000	-	0.0%	15,000	-	0.0%
	10140111	58210 PW FACILITIES	30,958.00	33,924.00	26,063.00	26,000	26,000	14,078		26,000	-	0.0%	26,000	-	0.0%	26,000	-	0.0%
	10140111	58220 POLICE STATION	15,926.00	8,593.00	20,455.00	15,000	15,000	8,319		16,000	1,000	6.7%	16,000	1,000	6.7%	16,000	1,000	6.7%
	10140111	58225 EMERGENCY SERVICES BUILDING	15,780.00	25,088.00	16,592.00	10,000	10,000	2,230		12,500	2,500	25.0%	12,500	2,500	25.0%	12,500	2,500	25.0%
	10140111	58230 LIBRARY FACILITY	9,186.00	7,455.00	6,896.00	7,050	7,050	5,687		7,050	-	0.0%	7,050	-	0.0%	7,050	-	0.0%
	10140111	58235 SENIOR CENTER FACILITY	6,546.00	5,730.00	3,322.00	8,000	8,000	2,072		8,000	-	0.0%	8,000	-	0.0%	8,000	-	0.0%
	10140111	58236 TOWN GREEN	-	8,248.00	1,117.00	5,000	5,000	324		4,000	(1,000)	-20.0%	4,000	(1,000)	-20.0%	4,000	(1,000)	-20.0%
			90,128.00	99,705.00	84,615.00	86,050	86,050	35,363	41.10%	88,550	2,500	2.9%	88,550	2,500	2.9%	88,550	2,500	2.9%
PW-SANITATION																		
	10140113	51620 PUBLIC WORKS EMPLOYEES	742.00	615.00	-	2,000	2,000	709		2,000	-	0.0%	2,000	-	0.0%	2,000	-	0.0%
	10140113	54210 DISPOSAL SERVICE	592,634.00	609,703.00	628,178.00	652,000	652,000	377,001		752,500	100,500	15.4%	752,500	100,500	15.4%	711,300	59,300	9.1%
	10140113	54224 TIPPING FEES	356,392.00	348,736.00	366,101.00	425,000	425,000	200,430		470,000	45,000	10.6%	470,000	45,000	10.6%	470,000	45,000	10.6%
	10140113	56100 OPERATING EXPENSES	4,532.00	4,510.00	8,693.00	5,000	5,000	3,753		5,500	500	10.0%	5,500	500	10.0%	5,500	500	10.0%
	10140113	58790 BULKY WASTE	62,854.00	68,445.00	76,538.00	90,000	90,000	39,879		100,000	10,000	11.1%	100,000	10,000</				

TOWN OF LEDYARD
FISCAL YEAR 2026 TOWN COUNCIL PROPOSED BUDGET
EXPENDITURE DETAIL

DEPARTMENT			FY 2022	FY 2023	FY 2024	FY 2025				FY 2026						COUNCIL		
ACCOUNT # ACCOUNT DESCRIPTION			ACTUAL	ACTUAL	ACTUAL	ADOPTED	REVISED	YTD-1/31/25	% of REVISED	DEPT PROPOSED	Diff vs FY25 Revised	% Chg Revised	MAYOR PROPOSED	Diff vs FY25 Revised	% Chge Revised	COUNCIL PROPOSED	Diff vs FY25 REVISED	% Chge Revised
LIBRARY																		
10150101	51160	CUSTODIAN SALARIES	23,742.00	24,807.00	25,688.00	26,061	26,061	15,035		26,839	778	3.0%	26,839	778	3.0%	26,839	778	3.0%
10150101	51600	DEPARTMENT HEAD WAGES	82,178.00	78,950.00	81,192.00	83,037	83,037	48,146		85,529	2,492	3.0%	85,529	2,492	3.0%	85,529	2,492	3.0%
10150101	51610	SUPERVISORS	152,771.00	149,358.00	159,613.00	176,884	176,884	87,482		175,823	(1,061)	-0.6%	175,823	(1,061)	-0.6%	175,823	(1,061)	-0.6%
10150101	51615	ASSISTANT WAGES	106,088.00	111,141.00	119,208.00	126,000	126,000	71,145		128,004	2,004	1.6%	128,004	2,004	1.6%	128,004	2,004	1.6%
10150101	51800	PART-TIME WAGES	54,024.00	54,907.00	59,733.00	81,008	81,008	39,099		83,459	2,451	3.0%	70,464	(10,544)	-13.0%	76,841	(4,167)	-5.1%
10150101	53645	TRAINING	-	-	-	-	2,500	-		2,500	-		2,500	-		2,500	-	
10150101	53700	CONTRACT MAINTENANCE/LEASES	2,607.00	5,179.00	1,480.00	7,567	7,567	2,790		7,852	285	3.8%	7,852	285	3.8%	7,852	285	3.8%
10150101	54310	EQUIPMENT MAINTENANCE	-	-	1,534.00	1,800	1,800	1,645		1,800	-	0.0%	1,800	-	0.0%	1,800	-	0.0%
10150101	55330	TELEPHONE & FAX SERVICE	3,536.00	3,647.00	2,467.00	4,200	4,200	1,031		4,200	-	0.0%	4,200	-	0.0%	4,200	-	0.0%
10150101	56100	OPERATING EXPENSES	11,776.00	18,084.00	11,650.00	13,513	13,513	6,675		14,523	1,010	7.5%	14,523	1,010	7.5%	14,523	1,010	7.5%
10150101	56140	LION REG NETWORK	41,652.00	42,727.00	51,265.00	51,989	51,989	38,288		55,349	3,360	6.5%	55,349	3,360	6.5%	55,349	3,360	6.5%
10150101	56420	LIBRARY BOOKS	50,259.00	54,399.00	51,036.00	53,350	53,350	33,393		60,000	6,650	12.5%	56,000	2,650	5.0%	56,000	2,650	5.0%
			528,633.00	543,199.00	564,866.00	627,909	627,909	344,729	54.90%	645,878	17,969	2.9%	628,883	974	0.2%	635,260	7,351	1.2%
PARKS AND RECREATION																		
10160101	51600	DEPARTMENT HEAD WAGES	77,024.00	79,974.00	82,236.00	84,119	84,119	48,770		86,642	2,523	3.0%	86,642	2,523	3.0%	87,484	3,365	4.0%
10160101	51610	SUPERVISORS	54,106.00	58,231.00	42,523.00	56,978	56,978	32,424		57,325	347	0.6%	57,325	347	0.6%	57,325	347	0.6%
10160101	51615	ASSISTANT WAGES	78,064.00	69,200.00	122,233.00	124,817	124,817	58,385		121,940	(2,877)	-2.3%	121,940	(2,877)	-2.3%	121,940	(2,877)	-2.3%
10160101	51700	ADMINISTRATIVE WAGES	-	-	17,298.00	12,878	12,878	5,328		11,000	(1,878)	-14.6%	11,000	(1,878)	-14.6%	11,000	(1,878)	-14.6%
10160101	51710	PLAYGROUND & CUSTODIAN	3,598.00	16,328.00	11,910.00	17,300	17,300	-		17,300	-	0.0%	17,300	-	0.0%	17,300	-	0.0%
10160101	51800	PART-TIME WAGES	-	-	42,617.00	33,000	33,000	13,750		33,000	-	0.0%	33,000	-	0.0%	33,000	-	0.0%
10160101	53303	COMM CTR UTILITIES	-	-	11,416.00	14,353	14,353	10,309		20,363	6,010	41.9%	20,363	6,010	41.9%	20,363	6,010	41.9%
10160101	53658	REGIONAL SENIOR WEBSITE	-	-	3,600.00	3,600	3,600	-		-	(3,600)	-100.0%	-	(3,600)	-100.0%	-	(3,600)	-100.0%
10160101	53700	CONTRACT MAINTENANCE/LEASES	161,462.00	161,462.00	161,462.00	161,462	161,462	105,633		161,462	-	0.0%	161,462	-	0.0%	200,000	38,538	23.9%
10160101	54300	REPAIRS & MAINTENANCE	29,531.00	29,936.00	33,653.00	39,137	39,137	26,260		45,394	6,257	16.0%	45,394	6,257	16.0%	45,394	6,257	16.0%
10160101	54310	EQUIPMENT MAINTENANCE	-	-	2,661.00	2,268	2,455	388		2,268	(187)	-7.6%	2,268	(187)	-7.6%	2,268	(187)	-7.6%
10160101	56100	OPERATING EXPENSES	22,039.00	18,898.00	22,162.00	30,635	30,635	13,544		33,926	3,291	10.7%	33,926	3,291	10.7%	33,926	3,291	10.7%
10160101	56220	ELECTRICITY	33,809.00	36,588.00	34,949.00	36,750	36,750	19,997		37,550	800	2.2%	37,550	800	2.2%	37,550	800	2.2%
			459,633.00	470,617.00	588,720.00	617,484	617,484	337,788	54.70%	628,170	10,686	1.7%	628,170	10,686	1.7%	667,550	50,066	8.1%
BOE EXPENDITURES																		
10170101	58790	BOARD OF ED EXPENSES	33,223,716.00	34,337,932.00	35,815,724.00	38,369,823	38,369,823	-		40,667,242	2,297,419	6.0%	47,262,032	8,892,209	23.18%	40,667,242	2,297,419	6.0%
			33,223,716.00	34,337,932.00	35,815,724.00	38,369,823	38,369,823	-		40,667,242	2,297,419	6.0%	47,262,032	8,892,209	23.18%	40,667,242	2,297,419	6.0%
DEBT SERVICE																		
10180101	58810	GEN OBLIGATION BOND PRINCIPAL	2,461,443.00	2,602,337.00	2,587,337.00	2,361,519	2,361,519	1,205,000		2,361,519	-	0.0%	2,361,519	-	0.0%	2,361,519	-	0.0%
10180101	58811	GEN OBLIGATION BOND INTEREST	1,161,096.00	1,231,494.00	1,126,378.00	1,019,181	1,019,181	690,550		916,040	(103,141)	-10.1%	916,040	(103,141)	-10.1%	916,040	(103,141)	-10.1%
10180101	58820	CWF/DWSRF LOAN PRINCIPAL	89,499.00	77,296.00	85,966.00	87,702	87,702	51,031		89,472	1,770	2.0%	89,472	1,770	2.0%	89,472	1,770	2.0%
10180101	58821	CWF/DWSRF LOAN INTEREST	16,636.00	12,510.00	12,004.00	10,269	10,269	6,118		8,499	(1,770)	-17.2%	8,499	(1,770)	-17.2%	8,499	(1,770)	-17.2%
10180101	58823	DEBT TRANSFER TO WPCA	-	550,970.00	542,163.00	426,359	426,359	300,727		421,920	(4,439)	-1.0%	421,920	(4,439)	-1.0%	421,920	(4,439)	-1.0%
10180101	58830	PROJECTS IN PROGRESS	24,625.00	1,625.00	1,625.00	50,000	50,000	1,625		50,000	-	0.0%	50,000	-	0.0%	50,000	-	0.0%
			3,753,299.00	4,476,232.00	4,355,473.00	3,955,030	3,955,030	2,255,051	57.02%	3,847,450	(107,580)	-2.7%	3,847,450	(107,580)	-2.7%	3,847,450	(107,580)	-2.7%
CONTRIBUTION TO CNR																		
10185101	58790	CONTRIBUTION TO CAPITAL	1,257,882.00	1,150,285.00	1,653,735.00	1,791,098	1,791,098	-		2,393,006	601,908	33.6%	1,606,450	(184,648)	-10.3%	1,476,450	(314,648)	-17.6%
			1,257,882.00	1,150,285.00	1,653,735.00	1,791,098	1,791,098	-	0.00%	2,393,006	601,908	33.6%	1,606,450	(184,648)	-10.3%	1,476,450	(314,648)	-17.6%
TRANSFERRED FUNDS																		
10188210	59300	TRANSFERRED FUNDS	1,415,954.00	664,060.00	504,131.00	-	-	-		-	-	-	-	-	-	-	-	-
			1,415,954.00	664,060.00	504,131.00	-	-	-		-	-	-	-	-	-	-	-	-
TOTAL GENERAL GOVERNMENT			27,971,123.00	28,806,860.00	29,174,548.00	29,060,750	29,158,750	14,919,037	51.16%	31,577,483	2,418,733	8.3%	23,936,526	(5,222,224)	-17.9%	30,394,998	1,236,248	4.2%
TOTAL BOARD OF EDUCATION			33,223,716.00	34,337,932.00	35,815,724.00	38,369,823	38,369,823	-	0.00%	40,667,242	2,297,419	6.0%	47,262,032	8,892,209	23.2%	40,667,242	2,297,419	6.0%
TOTAL EXPENDITURES			61,194,839.00	63,144,792.00	64,990,272.00	67,430,573	67,528,573	14,919,037	22.09%	72,244,725	4,716,152	7.0%	71,198,558	3,669,985	5.4%	71,062,240	3,533,667	5.2%

TOWN OF LEDYARD
FISCAL YEAR 2026 TOWN COUNCIL PROPOSED BUDGET REVENUES

ACCOUNT	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ADOPTED	2025 YTD-1/31/25	2026 PROPOSED	DIFF VS 2025 ORIGINAL BUDGET	% Chg over PY
GENERAL GOVERNMENT -- CHARGES FOR SERVICES									
1011401 42046	ANIMAL CONTROL OFFICER FEES	1,495	1,355	645	1,500	275	800	(700)	-46.7%
1011401 47009	MISCELLANEOUS	126,814	131,614	56,701	50,000	41,690	50,000	-	0.0%
1011401 47019	RED WOLF ANTENNAE LEASE	56,900	69,894	71,856	70,000	58,351	70,000	-	0.0%
1011401 47022	TOWN CLERK FEES	166,039	110,617	110,230	112,000	66,485	111,500	(500)	-0.4%
1011401 47023	ZONING/WETLANDS/ZBA FEES	15,067	10,285	7,915	10,000	5,644	10,000	-	0.0%
1011401 47024	ASSESSOR'S FEES	521	414	497	300	109	300	-	0.0%
1011401 47025	PLANNING	5,818	13,658	4,467	5,000	606	5,000	-	0.0%
1011401 47036	OTHER LICENSE/PERMIT FEE	2,111	2,782	1,779	750	858	750	-	0.0%
1011401 47037	DOG LICENSE FEES	13,797	10,329	10,155	9,000	3,866	10,000	1,000	11.1%
1011401 47040	BUILDING PERMIT FEES	235,027	233,016	241,455	225,000	194,117	275,000	50,000	22.2%
1011401 47041	EMPLOYEE HEALTH CO-PREMIUMS	504,373	469,516	536,856	575,000	285,635	525,000	(50,000)	-8.7%
1011401 47045	ASSESSMENTS RECEIVABLE	250,000	250,000	250,000	250,000	-	250,000	-	0.0%
1011401 47051	LVES CONTR TO EMS BLDG	100,000	100,000	59,980	-	-	-	-	
1011401 47053	LVES CONTR TO MED EQUIPMENT	20,000	20,000	-	-	-	-	-	
1011401 49006	WPCA CONTR TO FINANCE OFC	40,000	40,000	40,000	40,000	-	50,000	10,000	25.0%
1011401 49051	LESTER HOUSE RENT	11,000	10,333	15,500	15,500	-	-	(15,500)	-100.0%
		1,548,962	1,473,813	1,408,036	1,364,050	657,636	1,358,350	(5,700)	-0.4%
GENERAL GOVERNMENT -- GRANTS									
1011402 41005	TELEPHONE LINE GRANTS	21,250	25,170	37,062	25,000	-	25,000	-	0.0%
1011402 42001	PILOT: STATE PROPERTY	1,184,140	925,100	1,000,994	931,157	1,022,896	931,157	-	0.0%
1011402 42007	DISABLED REIMBURSEMENT	979	972	940	1,000	1,185	1,000	-	0.0%
1011402 42010	EMERGENCY MANAGEMENT	-	11,413	10,850	15,600	3,900	15,600	-	0.0%
1011402 42011	ADDITIONAL VETERANS GRANT	3,562	4,360	4,281	4,300	3,163	4,300	-	0.0%
1011402 42012	MISCELLANEOUS STATE GRANTS	-	-	-	-	-	-	-	
1011402 42014	PEQUOT FUND	1,391,000	1,391,000	1,391,000	1,391,000	462,667	1,391,000	-	0.0%
1011402 42044	MUNIC REV SHARING -- SALES TAX	-	291,322	390,170	-	-	-	-	
		2,600,931	2,649,337	2,835,297	2,368,057	1,493,811	2,368,057	-	0.0%
PUBLIC SAFETY -- CHARGES FOR SERVICES									
1012001 47005	LEDYARD FIRE POLICE CHARGES	-	-	-	500	-	500	-	0.0%
1012001 47007	DISPATCH REGIONALIZATION	93,016	70,325	95,036	92,000	77,753	95,000	3,000	3.3%
1012001 47017	GALES FERRY FIRE POLICE CHARGES	2,260	-	1,127	500	-	500	-	0.0%
1012001 47018	POLICE OUTSIDE OT	88,460	230,800	106,403	112,250	97,697	135,000	22,750	20.3%
1012001 47038	PERMIT FEES	3,535	4,325	4,375	5,040	1,900	4,900	(140)	-2.8%
1012001 47039	RECORDS FEES	2,039	2,210	2,076	2,000	1,156	2,000	-	0.0%
1012001 47055	SHARED SERVICES - ASSESSOR	3,071	33,024	29,401	36,800	18,426	36,800	-	0.0%
		192,381	340,684	238,418	249,090	196,932	274,700	25,610	10.3%
PUBLIC SAFETY -- GRANTS									
1012002 42034	DUI GRANT REIMBURSEMENT	544	-	-	8,000	-	12,000	4,000	50.0%
1012002 47049	DISPATCH PRESTON	25,000	25,000	30,500	30,500	30,500	30,500	-	0.0%
		25,544	25,000	30,500	38,500	30,500	42,500	4,000	10.4%
HEALTH & WELFARE -- CHARGES FOR SERVICES									
1013001 47021	SENIOR CENTER FEES	10,812	13,565	1,557	-	1,087	-	-	
1013001 47034	PUBLIC HEALTH NURSING FEES	636,929	539,462	18,032	-	-	-	-	

TOWN OF LEDYARD
FISCAL YEAR 2026 TOWN COUNCIL PROPOSED BUDGET REVENUES

ACCOUNT		DESCRIPTION	2022	2023	2024	2025		2026	DIFF	
			ACTUAL	ACTUAL	ACTUAL	ADOPTED	YTD-1/31/25	PROPOSED	VS 2025 ORIGINAL BUDGET	% Chg over PY
			647,741	553,027	19,589	-	-	-	-	
HEALTH & WELFARE -- GRANTS										
1013002	42003	YOUTH SERVICES	26,390	33,515	31,022	-	-	-	-	
1013002	42032	PILOT: SR HOUSING AUTHORITY	8,422	9,673	7,810	8,200	8,653	8,200	-	0.0%
			34,812	43,188	38,832	8,200	8,653	8,200	-	0.0%
PUBLIC WORKS -- CHARGES FOR SERVICES										
1014001	47020	TIPPING FEES	54,018	47,862	42,013	40,000	19,682	35,000	(5,000)	-12.5%
1014001	47056	SHARED SERVICES - MECHANIC	-	-	8,000	-	56,000	96,000	96,000	
			54,018	47,862	50,013	40,000	75,682	131,000	91,000	227.5%
LIBRARIES -- CHARGES FOR SERVICES										
1015001	47032	LIBRARY FEES	538	587	6,470	5,500	4,260	6,000	500	9.1%
			538	587	6,470	5,500	4,260	6,000	500	9.1%
PARKS & RECREATION -- CHARGES FOR SERVICES										
1016001	47033	PROGRAM REGISTRATION FEES	3,985	3,713	2,940	3,000	1,116	3,000	-	0.0%
			3,985	3,713	2,940	3,000	1,116	3,000	-	0.0%
EDUCATION -- CHARGES FOR SERVICES										
1017001	47010	VO AG TUITION	717,110	728,355	829,361	764,176	388,938	411,563	(352,613)	-46.1%
1017001	47011	SPECIAL EDUCATION TUTION	82,089	126,736	60,559	82,086	47,438	25,500	(56,586)	-68.9%
1017001	47012	NON RESIDENT TUITION	34,648	43,470	71,867	44,772	-	62,680	17,908	40.0%
			833,847	898,561	961,787	891,034	436,376	499,743	(391,291)	
EDUCATION -- GRANTS										
1017002	42016	FEDERAL PUBLIC LAW 874	1,387,082	1,558,206	1,804,635	1,050,000	606,153	1,164,441	114,441	10.9%
1017002	42018	VOAG GRANT	997,429	1,051,239	1,019,200	850,000	1,131,489	1,331,385	481,385	56.6%
1017002	42020	EDUCATION COST SHARING	11,438,366	11,475,245	11,547,735	11,904,199	6,016,310	12,016,278	112,079	0.9%
			13,822,877	14,084,690	14,371,570	13,804,199	7,753,952	14,512,104	707,905	5.1%
TAXES										
1019501	41000	PROPERTY TAXES, CURRENT	40,533,369	41,803,461	43,281,054	46,166,010	42,709,752	48,766,849	2,600,839	5.6%
1019501	41001	ARREARS	316,937	366,922	408,251	351,000	205,086	320,000	(31,000)	-8.8%
1019501	41002	INTEREST	231,091	262,415	255,299	234,000	140,224	205,000	(29,000)	-12.4%
1019501	41003	SUSPENSE TAX COLLECTIONS	12,545	10,251	10,066	11,000	18,493	13,000	2,000	18.2%
1019501	41004	LIENS	15,891	21,106	14,211	16,000	6,478	13,000	(3,000)	-18.8%
1019501	41008	MV PROPERTY TAX GRANT	-	143,385	213,782	330,933	352,343	411,062	80,129	24.2%
			41,109,833	42,607,540	44,182,663	47,108,943	43,432,376	49,728,911	2,619,968	5.6%
OTHER REVENUE										
1019502	49002	TRANSFER IN: BOND PREMIUM	204,155	-	-	-	-	-	-	
1019502	49002	TRANSFER IN: OTHER		210,517	3,500	1,000,000	-	1,304,675	304,675	30.5%
1019503	48001	INTEREST ON DEPOSITS	43,050	576,150	1,010,972	550,000	623,552	525,000	(25,000)	-4.5%
			247,205	786,667	1,014,472	1,550,000	623,552	1,829,675	279,675	18.0%
TOTAL			61,122,674	63,514,669	65,160,587	67,430,573	54,714,846	70,762,240	3,331,667	4.9%</

TOWN OF LEDYARD
FISCAL YEAR 2026 TOWN COUNCIL PROPOSED BUDGET
CAPITAL IMPROVEMENT PLAN SUMMARY

					Current Account Balance	FY2025 REQUESTS				Source of Non-Tax Funding					
Department	Account #	Account Name	Project Description	2025 Appropriation		Dept Request	Mayor	Council	Preliminary Tax Levy	LoCIP	Town Aid Road Grant	Municipal Aid Grant	Convey- ance	BOE CNR	Other
General Government															
Town Council	21010101-57300	New Equipment	Laptop Reserve Fund	1,500	2,612	1,500	1,500	1,500	1,500	-	-	-	-	-	-
Historic Districts	21010103-54500	Bldg Maintenance	Drainage projects	10,000	29,583	10,000	10,000	10,000	10,000	-	-	-	-	-	-
Assessor	21012103-53305	Revaluation	Revaluation Reserve	30,000	-	50,000	50,000	50,000	50,000	-	-	-	-	-	-
MIS	21012151-57310	Equip Replacement	Technology Upgrades	70,000	2,405	73,500	71,500	71,500	71,500	-	-	-	-	-	-
Public Safety															
Police	21020101-57510	Vehicle	Police Vehicles	114,055	75,628	106,653	53,326	53,326	53,326	-	-	-	-	-	-
Police	21020101-56378	CALEA Accreditation	CALEA Accreditation	13,850	6,369	7,868	6,500	6,500	6,500	-	-	-	-	-	-
Police	21020101-56379	Psych Exam Reserve	Psychological Exam Reserve	1,375	3,000	1,375	1,375	1,375	1,375	-	-	-	-	-	-
Police	21020101-57300	New Equipment	No current year request	12,904	690	-	-	-	-	-	-	-	-	-	-
Police	New Account	LPR cameras	Flock Safety Cameras	-	-	12,750	12,750	12,750	12,750	-	-	-	-	-	-
Police	New Account	Firearm Replacement Reserve	Firearm Reserve Fund	-	-	7,000	7,000	7,000	7,000	-	-	-	-	-	-
Police	21020101-58692	In Car Video	In Car Video	1,800	11,702	1,800	1,800	1,800	1,800	-	-	-	-	-	-
Police	21020101-58695	Body Cameras	Body Worn Cameras	7,050	13,604	7,050	7,050	7,050	7,050	-	-	-	-	-	-
ACO	21020103-57300	New Equipment	Radio Base Station Reserve Fund	54,500	53,761	8,500	8,500	8,500	8,500	-	-	-	-	-	-
Ledyard Fire	21020501-57300	New Equipment	ACO Vehicle Reserve Fund	2,000	3,828	2,000	2,000	2,000	2,000	-	-	-	-	-	-
Ledyard Fire	21020501-57300	New Equipment	Fire Hose	-	-	3,000	3,000	3,000	3,000	-	-	-	-	-	-
Ledyard Fire	21020501-57300	New Equipment	SCBA Replacement	-	-	12,000	12,000	12,000	12,000	-	-	-	-	-	-
Ledyard Fire	21020501-57300	New Equipment	R-11 light tower	56,000	52,655	15,000	-	-	-	-	-	-	-	-	-
Ledyard Fire	21020501-57300	New Equipment	Gear Dryer	-	-	12,000	12,000	12,000	12,000	-	-	-	-	-	-
Ledyard Fire	21020501-57300	New Equipment	Battering ram	-	-	12,000	12,000	12,000	12,000	-	-	-	-	-	-
Ledyard Fire	21020501-56215	Clothing Emerg. Serv.	Fire Fighter Personal Protective Equip.	10,000	12,334	15,000	15,000	15,000	15,000	-	-	-	-	-	-
Gales Ferry Fire	21020551-52615	Clothing Emerg. Serv.	Fire Fighter Personal Protective Equip.	13,000	9,408	16,000	16,000	16,000	16,000	-	-	-	-	-	-
Gales Ferry Fire	21020551-57300	New Equipment	Communication Equipment	-	-	5,000	5,000	5,000	5,000	-	-	-	-	-	-
Gales Ferry Fire	21020551-57300	New Equipment	Firefighting Equipment	-	-	3,000	3,000	3,000	3,000	-	-	-	-	-	-
Gales Ferry Fire	21020551-57300	New Equipment	Air Bottles	-	-	3,000	3,000	3,000	3,000	-	-	-	-	-	-
Gales Ferry Fire	21020551-57300	New Equipment	SCBA Replacement	-	-	13,000	13,000	13,000	13,000	-	-	-	-	-	-
Gales Ferry Fire	21020551-57300	New Equipment	Breathing Air Compressor	52,000	208,090	12,000	12,000	12,000	12,000	-	-	-	-	-	-
Gales Ferry Fire	21020551-57300	New Equipment	Jaws of Life Tools Replacement	-	-	4,000	4,000	4,000	4,000	-	-	-	-	-	-
Gales Ferry Fire	21020551-57300	New Equipment	Fire Station Generator Replacement	-	-	-	-	-	-	-	-	-	-	-	-
Gales Ferry Fire	21020551-57300	New Equipment	Fire Hose Replacement	-	-	4,000	4,000	4,000	4,000	-	-	-	-	-	-
Admin Emerg Serv	21020401-57300	New Equipment	AED Reserve	7,500	49,539	9,175	9,175	9,175	9,175	-	-	-	-	-	-
Admin Emerg Serv	21020401-54325	Fire Apparatus	Fire Apparatus Replacement	362,552	1,403,085	384,305	307,444	307,444	307,444	-	-	-	-	-	-
Public Works															
PW	21040101-57311	Heavy Equipment	Heavy Equipment	85,000	(78,311)	90,000	90,000	90,000	45,000	-	-	-	45,000	-	-
PW	21040101-57312	Large Trucks	Large Trucks	175,000	(12,583)	185,000	185,000	185,000	185,000	-	-	-	-	-	-
PW	21040101-57313	Small Trucks	Small Trucks	40,000	40,700	40,000	40,000	40,000	40,000	-	-	-	-	-	-
PW	21040101-57314	Light Equipment	Light Equipment	16,000	1,657	16,000	16,000	16,000	16,000	-	-	-	-	-	-
PW	21040101-57315	Light Equipment	Pooled Vehicles	10,000	29,300	15,000	15,000	15,000	15,000	-	-	-	-	-	-
PW	21040107-54005	Road Restoration	Road Restoration	1,000,000	289,100	1,115,000	900,000	900,000	155,659	175,367	147,889	421,085	-	-	-
PW	21040107-54006	Road Maintenance	Road Maintenance	147,889	53,765	147,889	147,889	147,889	-	-	147,889	-	-	-	-
PW	21040111-58240	Building Reserve Fund	Municipal Building Reserve Fund	90,000	207,910	100,000	100,000	100,000	100,000	-	-	-	-	-	-
PW	21040111-58240	Building Reserve Fund	Whitford Brook Watershed Infrastructure	1,800,000	-	2,250,000	2,250,000	2,250,000	-	-	-	-	-	-	2,250,000
Library															
Library			Technology Upgrades	4,000	-	-	-	-	-	-	-	-	-	-	-
Parks & Recreation															
PR	Fund 0203	Site Improvements	See CIP Backup for Details	-	-	165,000	65,000	140,000	-	-	-	-	140,000	-	-
Schools															
Capital / CNR	CNR TOTAL		See CIP Backup for Details	-	-	569,500	504,500	374,500	255,871	-	-	-	-	118,629	-
Operating	OPERATING TOTAL		See CIP Backup for Details	-	-	134,500	134,500	134,500	-	-	-	-	-	-	134,500
TOTAL															
						5,640,365	5,111,809	5,056,809	1,476,450	175,367	295,778	421,085	185,000	118,629	2,384,500

** Gen Fd Carryover

*** BOE Operating Budget

FY26 CAPITAL IMPROVEMENT PLAN REQUESTS															
DEPARTMENT	DESCRIPTION	Priority	Total 2026 Request	Dept. Request	Mayor	FY26 COUNCIL	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35
Town Council			1,500												
	Laptop Reserve Fund	SR		1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500			
Historic District Comm			10,000												
	Drainage projects	DF		10,000	10,000	10,000	-	-	-	-	-	-			
Assessor's Office			50,000												
	Revaluation	SR		50,000	50,000	50,000	50,000	50,000	50,000	-	-	-	-		
MIS			73,500												
	Computer & Server Replacement Reserve Fund	SR		73,500	71,500	71,500	77,175	81,034	85,085	89,340	93,807	96,621			
Police Department			154,996												
	Police Vehicles	SR(1)		106,653	53,326	53,326	107,000	110,000	110,000	110,000	110,000	110,000			
	CALEA Accreditation	SR(2)		7,868	6,500	6,500	7,868	7,900	7,900	7,900	7,900	7,900	7,900		
	Psychological Exam Reserve	SR(3)		1,375	1,375	1,375	1,375	1,375	1,375	1,375	1,375	1,375			
	Flock Safety Cameras	SR(2)		12,750	12,750	12,750	9,000	9,000	9,000	9,000	9,000	9,000			
	Firearm Reserve Fund	SR(3)		7,000	7,000	7,000	7,000	7,000	7,000	7,000	-	-			
	In Car Video	SR(3)		1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800			
	Body Worn Cameras	SR(3)		7,050	7,050	7,050	7,050	7,050	7,050	7,050	7,050	7,050			
	Radio Base Station Reserve Fund	SR (2)		8,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500			
	ACO Vehicle Reserve Fund	SR(1)		2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000			
Ledyard Fire Company			69,000												
	Fire Hose	SR (3)		3,000	3,000	3,000	2,000	1,500	1,500	1,500	1,500	1,500			
	SCBA Replacement	SR (2)		12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000			
	R-11 light tower	IOE (6)		15,000	-	-	15,000	-	-	-	-	-			
	Gear Dryer	RPH (4)		12,000	12,000	12,000	-	-	-	-	-	-			
	Battering ram	IOE (5)		12,000	12,000	12,000	-	-	-	-	-	-			
	Fire Fighter Personal Protective Equip.	RPH (1)		15,000	15,000	15,000	15,000	15,000	10,000	10,000	10,000	10,000			
Gales Ferry Fire District			60,000												
	Fire Fighter Personal Protective Equip.	RPH (1)		16,000	16,000	16,000	16,000	17,000	17,000	17,000	18,000	18,000			
	Communication Equipment	SR (2)		5,000	5,000	5,000	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	3,000	3,000	3,000			
	Air Bottles	RPH (1)		3,000	3,000	3,000	4,000	5,000	6,000	6,000	7,500	7,500			
	SCBA Replacement	RPH (2)		13,000	13,000	13,000	15,000	15,000	15,000	18,000	18,000	18,000			
	Breathing Air Compressor	RPH (2)		12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000			
	Jaws of Life Tools Replacement	RPH (2)		4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000			
	Fire Station Generator Replacement	RPH (2)		-	-	-	-								

TOWN OF LEDYARD
FISCAL YEAR 2026 TOWN COUNCIL PROPOSED BUDGET
CAPITAL IMPROVEMENT PLAN DETAILS

FY26 CAPITAL IMPROVEMENT PLAN REQUESTS															
DEPARTMENT	DESCRIPTION	Priority	Total 2026 Request	Dept. Request	Mayor	FY26 COUNCIL	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35
	Whitford Brook Watershed Infrastructure	DF,SR,C (H)		2,250,000	2,250,000	2,250,000	1,800,000	2,400,000	1,300,000	-	-	-			
Library			-												
	Technology Upgrades	SR		-		-	4,000	4,000	4,000	-	-	-			
Parks & Recreation			165,000												
	Clark / Purdy Field light pole replacement	DF		5,000	5,000	5,000	-	-	-	-	-	-			
	Mop sink - Judge Crandall concession stand	RPH		5,000	5,000	5,000	-	-	-	-	-	-			
	Master plan - needs assessment	IOE		125,000	25,000	100,000	-	-	-	-	-	-			
	Pickleball court upgrades	IOE		25,000	25,000	25,000	-	-	-	-	-	-			
	Playscape woodchips	SR		5,000	5,000	5,000	-	-	-	-	-	-			
Board of Education															
Bondable			1,030,000												
	LHS - Boiler System Re[placement & BMS System	DF		-		-	-	5,000,000	-	-	-	-	-		
	LHS - Parking Lot	DF		-		-	-	-	1,500,000	-	-	-	-		
	LHS - Window Replacement	DF		-		-	3,000,000	-	-	-	-	-	-		
	LHS - Add Elavator to Lower Level	NEF		-		-	-	-	-	-	-	325,000	-		
	LHS - Classroom Ventilation and Air Conditioning	DF		-		-	-	6,000,000	-	-	-	-	-		
	LHS - Roof Replacement	SR		-		-	-	-	-	-	-	4,000,000	-		
	LHS - Replace Media Center Roof	DF		-		-	-	525,000	-	-	-	-	-		
	LHS - Auditorium Air Conditioning	NEF		-		-	450,000	-	-	-	-	-	-		
	LMS - Dehumidification	2 RPH		180,000	250,000	180,000	-	-	-	-	-	-	-		
	LMS - Expand Cafeteria	NEF		-		-	550,000	-	-	-	-	-	-		
	GHS - Dehumidification	3 RPH		120,000	250,000	120,000	-	-	-	-	-	-	-		
	GFS - Chiller replacement	4 DF/SR		380,000	380,000	380,000	-	-	-	-	-	-	-		
	JWL - Window Replacement	IOE		-		-	-	-	-	-	600,000	-	-		
	LHS - Fire Alarm Systems (moved from CNR to bondable)	6 IOE		350,000	275,000	275,000	-	-	-	-	-	-	-		
	JWL - Parking Lot	DF		-		-	-	-	400,000	-	-	-	-		
Capital / Non-Recurring			569,500												
	LHS - Lower Level Restrooms	DF		-		-	-	-	85,000	-	-	-	-	-	
	LHS - Lower Level Locker Rooms	DF		-		-	-	-	-	125,000	-	-	-	-	
	LHS - Boiler System Repairs	1 DF/SR		22,500	22,500	22,500	-	-	-	-	-	-	-	-	
	LHS - Electrostatic Locker Painting	DF		-		-	-	-	-	-	-	-	-	30,000	
	LHS - Science Lab Upgrades	5 DF/EPS		125,000	125,000	125,000	128,750	132,613	-	-	-	-	-	-	
	LHS - Culinary Room Renovations	IOE/C		-		-	-	-	75,000	-	-	-	-	-	
	LHS - Resurface Tennis Courts	IOE		-		-	-	45,000	-	-	-	-	-	-	
	LHS - Outdoor Athletics Lavs / Storage	NEF/IOE		-		-	-	-	-	-	-	-	-	-	200,000
	LHS - Replace Turf Field Scoreboard	25 NEF/IOE		55,000	55,000	-	55,000	-	-	-	-	-	-	-	
	LHS - Varisty Lockerroom Renovation	DF		-		-	-	-	150,000	-	-	-	-	-	
	LHS - Athletic Lockerroom Renovation	DF		-		-	-	-	150,000	-	-	-	-	-	
	LHS - Replacement Field Lights	DF/IOE		-		-	75,000	-	-	-	-	-	-	-	
	LHS - Gym Bleachers	DF/C		-		-	-	150,000	-	-	-	-	-	-	
	LHS - Gym Dividing Wall	DF/C		-		-	35,000	-	-	-	-	-	-	-	
	LHS - Aux Gym Padding	DF/C		-		-	-	30,000	-	-	-	-	-	-	
	LHS - Gym Ceiling	16 DF/C		65,000	-	-	65,000	-	-	-	-	-	-	-	
	LHS - Enclose bird nesting locations	7 RPH/IOC		15,000	15,000	15,000	-	-	-	-	-	-	-	-	
	LHS - Bollards for outdoor seating	8 RPH		5,000	5,000	5,000	-	-	-	-	-	-	-	-	
	LHS - Fire doors	15 EPS/DF		20,000	20,000	20,000	20,600	-	-	-	-	-	-	-	
	LHS - Replace lower level ceiling and lighting	DF/EPS		-		-	25,000	-	-	-	-	-	-	-	
	LHS - Replace sewer piping	13 DF/RPH		10,000	10,000	10,000	10,000	10,000	10,000	-	-	-	-	-	
	LHS - Bullet resistant film	9 EPS		15,000	15,000	15,000	-	-	-	-	-	-	-	-	
	LHS - Baseball field renovation	34 DF/SR		45,000	45,000	-	45,000	-	-	-	-	-	-	-	
	LHS - Softball field renovation	DF/SR		-		-	45,000	-	-	-	-	-	-	-	

[illegible]

FY26 PROJECTED MIL RATE CALCULATION

		FY26	FY25 BUDGET	\$ CHANGE	% CHANGE
	BOE Expenditures	40,667,242	38,369,823	2,297,419	5.99%
	Gen Gov't Expenditures	30,394,998	29,060,750	1,334,248	4.59%
	Total Expenditures	71,062,240	67,430,573	3,631,667	5.39%
Tax Burden	FY25 Tax Burden	46,166,010			
	Total FY26 Revenue Not from Current Taxes	22,295,391			
	Total FY26 Expenditures	71,062,240			
	FY26 Tax Burden	48,766,849			
	Taxes to be collected from M/V (static)	4,537,632			
	Taxes to be collected minus M/V	44,229,216			
Mill Rate	Current Mill Rate FY25	35.21			
	Calculated Mill Rate FY26	37.97			
	MV Mill Rate FY26 (capped by CGS)	32.46			
	FY26 Mil Rate increase	2.76			
	Value of Mil Rate increase	3,599,308			
	FY26 % Increase	7.84%			
	Value of 1 Mil FY26	1,311,232			
	Value of 1 Mil FY26 X Collection Rate	1,304,675			
	Value of 1 Mil FY26 for M/V	139,792			
	Value of 1 Mil FY26 Minus MV	1,164,884			
Grand List	Net Grand List (before BOAA)minus M/V	1,170,737,586			
	M/V Grand List	140,493,980			
	Collection Rate (CR) Adjustment	99.50%			
	M/V Grand List After CR Adjustment	139,791,510			
	Grand List After CR Adjustment	1,164,883,898			
	Grand List History				
	Net Grand List 2024--fy26	1,311,231,566	-0.51%		
	Net Grand List 2023--fy25	1,317,930,660	4.30%		
	Net Grand List 2022--fy24	1,263,622,146	1.30%		
	Net Grand List 2021--fy23	1,247,427,375	3.26%		
	Net Grand List 2020--fy22	1,208,101,701	8.21%		
	Net Grand List 2019--fy21	1,116,461,947	0.47%		
	Net Grand List 2018--fy20	1,111,222,003	0.63%		
	Net Grand List 2017--fy19	1,104,318,036	0.42%		
	Net Grand List 2016--fy18	1,099,748,200	0.90%		
	Net Grand List 2015--fy17	1,089,981,022	-3.30%		
	Net Grand List 2014--fy16	1,127,207,978	0.85%		
	Net Grand List 2013--fy15	1,117,704,176	0.83%		
	Net Grand List 2012--fy14	1,108,546,974	0.86%		
	Net Grand List 2011--fy13	1,099,086,255	0.66%		
	Net Grand List 2010--fy12	1,091,877,538	-6.96%		
	Net Grand List 2009--fy11	1,173,557,686	-0.40%		
	Net Grand List 2008--fy10	1,178,301,414			

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

Description	Gross Expense	Revenue Reduction	Net Expense	BOE Share %	Total BOE Amount
Director of Finance	\$ 133,000		\$ 133,000	20.00%	\$ 26,600
Assistant Finance Director	73,548		73,548	20.00%	14,710
Treasurer	19,551		19,551	20.00%	3,910
			-		
School Nurses Salary	332,940		332,940	100.00%	332,940
School Nurses Aides	80,129		80,129	100.00%	80,129
School Nurse - Admin Wages	49,321		49,321	100.00%	49,321
School Nurse - Other Wages	38,100		38,100	100.00%	38,100
School Nurse - Clothing Allowance	1,500		1,500	100.00%	1,500
School Nurses Operating	700		700	100.00%	700
School Nurses - Training	1,500		1,500	100.00%	1,500
Police Officer -- DARE Program	10,000		10,000	100.00%	10,000
Debt P&I on School Buildings	2,255,751		2,255,751	100.00%	2,255,751
Employer Contr to Health Ins--School Nurses	77,000		77,000	100.00%	77,000
In-lieu of healthcare payment for school nurses	7,700		7,700	100.00%	7,700
Employer Contr Health Ins--BOE	6,069,790	-	6,069,790	100.00%	6,069,790
Retiree Health - BOE	525,000	(525,000)	-	100.00%	-
Workers' Compensation, BOE	313,183		313,183	100.00%	313,183
Social Security for in-kind salaries	555,710		555,710	7.65%	42,512
Property Insurance, BOE	92,250		92,250	100.00%	92,250
School Leaders Liability Insurance	16,555		16,555	100.00%	16,555
General Liability	177,870		177,870	50.00%	88,935
Public Officials Liability	44,945		44,945	50.00%	22,473
Defined Contribution Employer Contr BOE Employees	55,000		55,000	100.00%	55,000
Defined Contribution Employer Contr School Nurses	10,000		10,000	100.00%	10,000
Financial Software	65,000		65,000	50.00%	32,500
Total In-Kind Education Expenses included in the General Government Budget					\$ 9,643,058

FY2026 Sewer Budget

Report YTD As of: 1/27/2025

ORG	OBJ	ACCOUNT DESCRIPTION	FY23 Actual	FY24 Actual	FY25 Budget	TRANFRS/ REVISED BUDGET	FY25 YTD ACTUAL	FY 25 ENCUMBRAI	% USED	FY26 Proposed Bud	Changes	
50190603	54225	SLUDGE HAULING	12,017.71	13,559.54	17,300.00	-3,300.00	14,000.00	5,082.50	8,917.50	100%	17,300.00	0.00
50190603	58100	DUES & FEES	1,962.50	1,769.89	3,100.00	0.00	3,100.00	2,385.83	714.17	100%	5,000.00	1,900.00
50190611	54510	ELECTRICIAN	8,063.91	4,566.45	3,000.00	2,800.00	5,800.00	4,097.11	1,152.89	91%	3,000.00	0.00
50190620	51305	OVERTIME/SEASONAL HELP	10,332.75	17,282.18	15,000.00	0.00	15,000.00	13,453.22	0.00	90%	17,500.00	2,500.00
50190620	51705	LONGEVITY	0.00	0.00	500.00	0.00	500.00	0.00	0.00	0%	500.00	0.00
50190621	52160	EMPLOYEE UNIFORMS	541.00	462.48	1,000.00	0.00	1,000.00	453.65	546.35	100%	1,000.00	0.00
50190623	56200	HEATING OIL/PROPANE	3,052.61	1,406.93	3,000.00	0.00	3,000.00	745.56	854.44	53%	3,000.00	0.00
50190623	56220	ELECTRICITY	37,433.77	39,140.60	50,000.00	-3,525.00	46,475.00	18,156.07	22,843.93	88%	50,000.00	0.00
50190623	56261	GASOLINE/DIESEL	4,503.47	4,452.28	4,500.00	0.00	4,500.00	1,649.99	2,806.01	99%	4,500.00	0.00
50190624	56914	PUMPING SUPPLY & EXPENSE	3,100.00	2,822.89	3,300.00	0.00	3,300.00	2,490.61	711.39	97%	3,300.00	0.00
50190641	56912	CHEMICALS	20,058.31	30,735.55	23,000.00	0.00	23,000.00	13,123.51	9,876.49	100%	23,000.00	0.00
50190643	56916	TREATMENT EXPENSE	6,832.50	7,642.50	8,000.00	0.00	8,000.00	0.00	0.00	0%	5,000.00	-3,000.00
50190663	53710	METER CALIBRATION EXPENSE	850.00	0.00	850.00	0.00	850.00	0.00	800.00	94%	950.00	100.00
50190673	54515	MAINTENANCE OF MAINS	3,600.00	446.08	3,000.00	3,300.00	6,300.00	6,084.80	715.20	108%	3,000.00	0.00
50190678	54505	MAINTENANCE OF MISC. PLA	12,233.35	15,158.65	12,000.00	2,050.00	14,050.00	10,252.05	3,347.95	97%	12,000.00	0.00
50190678	56802	SAFETY EQUIPMENT	245.00	150.00	1,000.00	0.00	1,000.00	0.00	250.00	25%	1,000.00	0.00
50190678	56804	LAB EQUIPMENT	207.55	368.40	2,900.00	0.00	2,900.00	0.00	0.00	0%	2,900.00	0.00
50190920	51610	SUPERVISORS	94,087.85	95,396.29	94,821.00	0.00	94,821.00	52,557.37	0.00	55%	97,666.00	2,845.00
50190920	51635	SHIFT OPERATOR	77,566.46	78,610.72	76,923.00	0.00	76,923.00	41,942.89	0.00	55%	76,940.00	17.00 *
50190920	51640	LAB TECHNICIAN	50,687.25	52,800.80	53,582.00	0.00	53,582.00	32,224.52	0.00	60%	57,408.00	3,825.00
50190920	52880	COMPENSATED ABSENCE EXP	2,960.00	1,630.00	0.00	0.00	0.00	0.00	0.00	N/A	0.00	0.00
50190921	53601	INTEREST EXPENSE	-646.00	-646.00	0.00	0.00	0.00	0.00	0.00	N/A	0.00	0.00
50190921	54150	LAKESIDE MAINTENANCE	2,500.00	783.40	2,500.00	0.00	2,500.00	0.00	2,100.00	84%	3,000.00	500.00
50190921	54420	FINANCE DEPT SERVICES	14,000.00	14,000.00	14,000.00	0.00	14,000.00	0.00	0.00	0%	7,000.00	-7,000.00
50190921	56100	OPERATING EXPENSES	7,093.67	5,474.85	11,000.00	-2,850.00	8,150.00	2,417.19	4,996.21	91%	11,000.00	0.00
50190921	58810	GEN OBLIGATION BOND PRINCIPAL	0.00	0.00	72,682.00	0.00	72,682.00	0.00	0.00	0%	72,682.00	0.00
50190921	58811	GEN OBLIGATION BOND INTEREST	38,939.53	33,544.00	31,595.00	0.00	31,595.00	1,576.31	0.00	5%	27,988.00	-3,607.00
50190921	58820	CWF/DWSRF LOAN PRINCIPAL	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	N/A	0.00	0.00
50190921	59300	TRANSFERRED FUNDS	62,500.00	62,500.00	0.00	0.00	0.00	0.00	0.00	N/A	0.00	0.00
50190921	59500	DEPRECIATION EXPENSE	156,342.00	161,187.00	0.00	0.00	0.00	0.00	0.00	N/A	0.00	0.00
50190923	53600	ACCOUNTING SERVICES/AUDIT	1,530.00	1,203.75	3,000.00	0.00	3,000.00	1,305.00	195.00	50%	3,000.00	0.00
50190923	53705	LABORATORY TESTS	7,488.50	9,191.00	7,000.00	1,025.00	8,025.00	4,053.00	3,972.00	100%	8,200.00	1,200.00
50190923	58110	TRAINING/MTGS/DUES/SUBSCRIP	546.00	346.91	1,500.00	0.00	1,500.00	225.00	665.00	59%	1,500.00	0.00
50190926	52000	HEALTH CARE	37,421.78	46,319.52	55,620.99	0.00	55,620.99	0.00	0.00	0%	75,106.00	19,485.01 *
50190926	52300	RETIREMENT	62,541.10	7,195.14	21,012.40	0.00	21,012.40	0.00	0.00	0%	21,243.00	230.60 *
50190926	52500	SOCIAL SECURITY	17,649.56	17,804.74	17,255.47	0.00	17,255.47	0.00	0.00	0%	17,768.00	512.53 *
50190926	52900	WORKER'S COMP GEN GOV	0.00	0.00	8,720.12	0.00	8,720.12	0.00	0.00	0%	8,979.00	258.88
50190933	54305	VEHICLE MAINTENANCE	1,954.70	3,419.66	1,900.00	500.00	2,400.00	1,833.98	150.26	83%	2,000.00	100.00
50190990	57505	SEWER TIE IN	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	8,474.38	6,603.32	10,000.00	0.00	10,000.00	0.00	500.00	5%	10,000.00	0.00
50190991	59305	CONTRIBUTION TO CNR	23,809.41	20,000.00	20,000.00	0.00	20,000.00	0.00	0.00	0%	20,000.00	0.00
50191627	53726	GU CUSTOMER SERVICE	18,408.64	15,732.49	16,187.36	0.00	16,187.36	4,335.90	10,664.10	93%	18,585.86	2,398.50 *
5019501	48001	INTEREST	-2.65	0.00	0.00	0.00	0.00	0.00	0.00	0%	0.00	0.00
5019701	46020	SEWER USAGE CHARGES	-497,759.60	-519,947.47	-566,972.34	0.00	-566,972.34	-221,308.99	0.00	45.60	-592,845.86	-25,873.52
5019701	46021	SEWER LATE FEE	-269.35	-980.62	-500.00	0.00	-500.00	-289.42	0.00	20.50	-500.00	0.00
5019701	46022	SEWER ASSESSMENT	-1,443.05	-1,111.89	0.00	0.00	0.00	-195.00	0.00	100.00	0.00	0.00
5019701	46024	SEWER MISC	-77.26	78.64	0.00	0.00	0.00	0.00	0.00	100.00	0.00	0.00
5019701	46044	WPCA REV NON CUSI	-250.00	-280.00	0.00	0.00	0.00	0.00	0.00	100.00	0.00	0.00
5019701	48001	INTEREST ON DEPOSITS	-451.99	0.00	0.00	0.00	0.00	0.00	0.00	100.00	0.00	0.00
5019701	47009	MISC RWEVENUE	-654.61	-26.31	0.00	0.00	0.00	0.00	0.00	100.00	0.00	0.00
5019702	42029	STATE GRANTS - SEWER	-286.00	-134.00	0.00	0.00	0.00	0.00	0.00	100.00	0.00	0.00
5019001	49002	TRANSERS IN:	-448,862.51	-481,208.97	-104,277.00	0.00	-104,277.00	-89,596.44	0.00	0.00	-100,670.00	3,607.00
		Total 0501 SEWER	-139,167.76		0.00	0.00	0.00	-90,943.79	77,425.38	100.00	0.00	0.00
		Revenue Total	-950,057.02		-671,749.34	0	-671,749.34	-311,389.85	0.00	37.00	-694,015.86	-22,266.52
		Expense Total	810,889.26		671,749.34	0	671,749.34	220,446.06	77,425.38	40.30	694,015.86	22,266.52
		Grand Total			0.00	0	0.00	-57,526.14	77,425.38	100.00	0.00	

19844.0319

*Amounts are tentative to agreements being finalized

FY2026 Water Budget

Report As of: 1/27/2024

ORG	OBJ	ACCOUNT DESCRIPTION	FY23 Actual	FY24 ACTUAL	FY25 BUDGET	FY25 YTD ACTUAL	FY25 ENCUMBRANCE/REQ	FY25 AVAILABLE BUDGET	% USED	FY26 Proposed Budget	Changes
50590991	59305	CONTRIBUTION TO CNR	130,000.00	130,000.00	130,000.00	0.00	0.00	130,000.00	0%	130,000.00	0.00
50591603	58100	DUES & FEES	637.50	1,805.25	3,100.00	95.52	470.00	2,534.48	18%	3,100.00	0.00
50591623	56225	POWER PURCHASED	13,907.31	9,761.81	10,000.00	5,748.53	4,251.47	0.00	100%	10,000.00	0.00
50591626	53720	GU OPERATING--EMERGENCY	11,625.58	24,363.50	9,000.00	8,896.94	103.06	0.00	100%	9,000.00	0.00
50591627	53725	GU OPERATING AGREEMENT ANNUAL	266,611.40	298,119.96	305,573.00	76,393.23	173,606.77	55,573.00	82%	330,986.00	25,413.00
50591627	53726	GU CUSTOMER SERVICE	113,081.64	96,642.47	99,436.64	24,570.03	60,429.97	14,436.64	85%	105,319.85	5,883.21
50591663	54110	RTE 12 WATER PURCHASED USED	334,448.16	340,211.81	267,235.15	199,866.55	67,368.45	0.15	100%	350,000.00	82,764.85
50591663	54115	ROUTE 117 WATER PURCHASED USED	375,858.78	386,558.85	261,983.81	183,913.03	78,069.97	0.81	100%	400,000.00	138,016.19
50591663	54120	METER EQUIPMENT	20,423.92	6,215.00	16,000.00	3,161.67	6,838.33	6,000.00	63%	16,000.00	0.00
50591921	53601	INTEREST EXPENSE	22.00	22.00	0.00	0.00	0.00	0.00	0%	0.00	0.00
50591921	54420	FINANCE DEPT SERVICES	26,000.00	26,000.00	26,000.00	0.00	0.00	26,000.00	0%	26,000.00	0.00
50591921	54506	FIRE HYDRANT MAINTENANCE	-8,175.00	-8,175.00	5,000.00	0.00	0.00	5,000.00	0%	14,400.00	9,400.00
50591921	58810	GEN OBLIGATION BOND PRINCIPAL	0.00	0.00	20,799.00	0.00	0.00	20,799.00	0%	20,799.00	0.00
50591921	58811	GEN OBLIGATION BOND INTEREST	7,487.52	4,076.54	3,661.00	0.00	0.00	3,661.00	0%	2,829.00	-832.00
50591921	58820	CWF/DWSRF LOAN PRINCIPAL	0.00	0.00	255,730.00	0.00	0.00	255,730.00	0%	260,920.00	5,190.00
50591921	58821	CWF/DWSRF LOAN INTEREST	51,963.15	46,978.07	41,892.00	21,588.10	0.00	20,303.90	52%	36,702.00	-5,190.00
50591921	58822	LOAN PAYMENT TO SEWER DEP	0.00	0.00	12,500.00	0.00	0.00	12,500.00	0%	0.00	-12,500.00
50591921	59300	TRANSFERRED FUNDS	187,500.00	187,500.00	0.00	0.00	0.00	0.00	0%	0.00	0.00
50591923	53600	ACCOUNTING SERVICES/AUDIT	8,670.00	6,821.25	9,738.00	7,395.00	1,105.00	1,238.00	87%	9,738.00	0.00
50591926	52300	RETIREMENT	30,735.00	-1,949.00	4,058.58	0.00	0.00	4,058.58	0%	4,261.50	202.92
50591991	58910	CONTINGENCY	0.00	0.00	35,476.44	0.00	0.00	35,476.44	0%	35,476.44	0.00
50591991	59500	DEPRECIATION EXPENSE	312,364.00	312,364.00	0.00	0.00	0.00	0.00	0%	0.00	0.00
50591999	59000	WRITE-OFF EXPENSE	450,065.00	-	0.00	0.00	0.00	0.00	0%	0.00	0.00
5059801	46044	WPCA REV NON CUSI	0.00	0.00	-5,000.00	0.00	0.00	-5,000.00	0%	-5,000.00	0.00
5059801	46045	NEW METER CHARGE	-2,964.53	33.15	-3,000.00	-360.00	0.00	-2,640.00	12%	-3,000.00	0.00
5059801	46046	WATER MISC	-20,640.00	-3,995.00	-5,000.00	-1,595.00	0.00	-3,405.00	32%	-5,000.00	0.00
5059801	46048	NEW CONNECTION REVENUE	-13,227.70	-14,709.82	-21,000.00	-5,321.82	0.00	-15,678.18	25%	-21,000.00	0.00
5059801	46049	TRANSMISSION FEE MONTVILLE WAT	-1,145,901.06	-1,142,202.49	-1,146,701.62	-614,018.07	0.00	-532,683.55	54%	-1,395,881.80	-249,180.18
5059801	46050	WATER USAGE CHARGE	-1,235.88	-1,683.29	0.00	-559.08	0.00	559.08	0%	0.00	0.00
5059801	46051	WATER LATE FEE	-15,356.58	-15,107.31	0.00	-2,866.87	0.00	2,866.87	0%	0.00	0.00
5059801	46053	WATER ASSESSMENT	0.00	0.00	-14,400.00	0.00	0.00	-14,400.00	0%	-14,400.00	0.00
5059801	46054	HYDRANT MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.00	0%	0.00	0.00
5059001	47009	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00	0%	0.00	0.00
5059801	48001	INTEREST ON DEPOSITS	-393.24	0.00	0.00	0.00	0.00	0.00	0%	0.00	0.00
5059001	49002	TRANSFERS IN:	-392,089.23	-388,678.26	-322,082.00	-171,647.77	0.00	-150,434.23	0.53	-321,250.00	832.00
Total 0505 WATER FUND			741,417.74	300,973.49	0.00	-264,740.01	392,243.02	-127,503.01			
Revenue Total			-1,591,808.22	-1,566,343.02	-1,517,183.62	-796,368.61	0.00	-720,815.01		-1,765,531.80	-248,348.18
Expense Total			2,333,225.96	1,867,316.51	1,517,183.62	531,628.60	392,243.02	593,312.00		1,765,531.80	248,348.18

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