

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>	\$ 3,631,667	<u>5.39%</u>

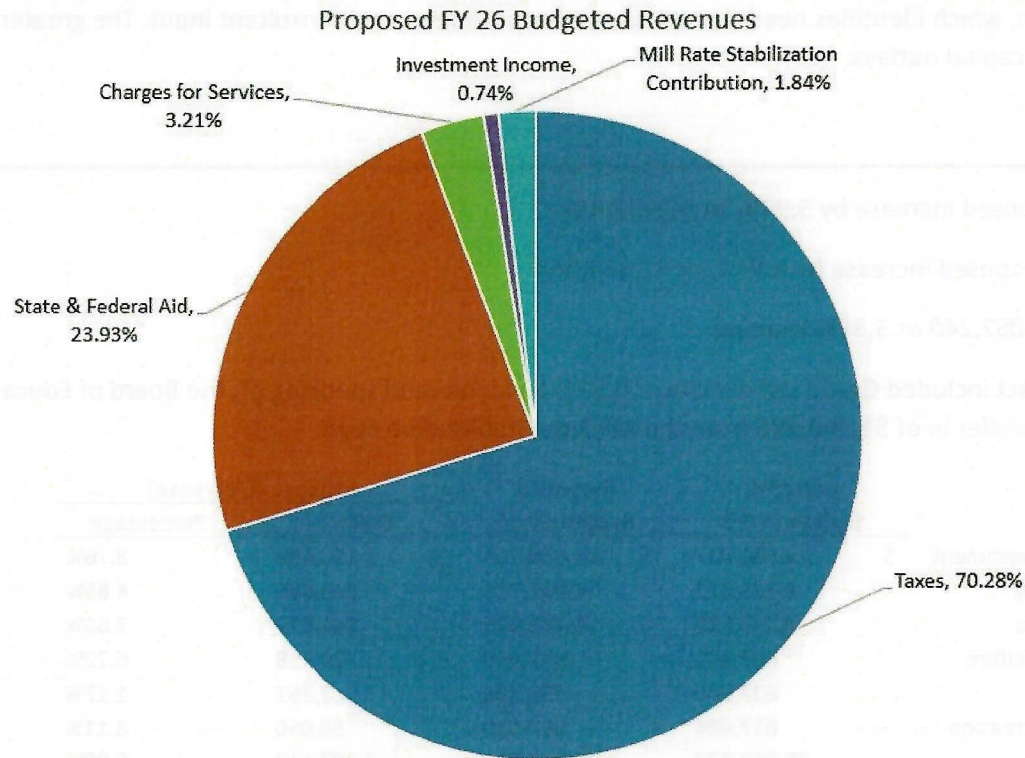
Funding of the Budget

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

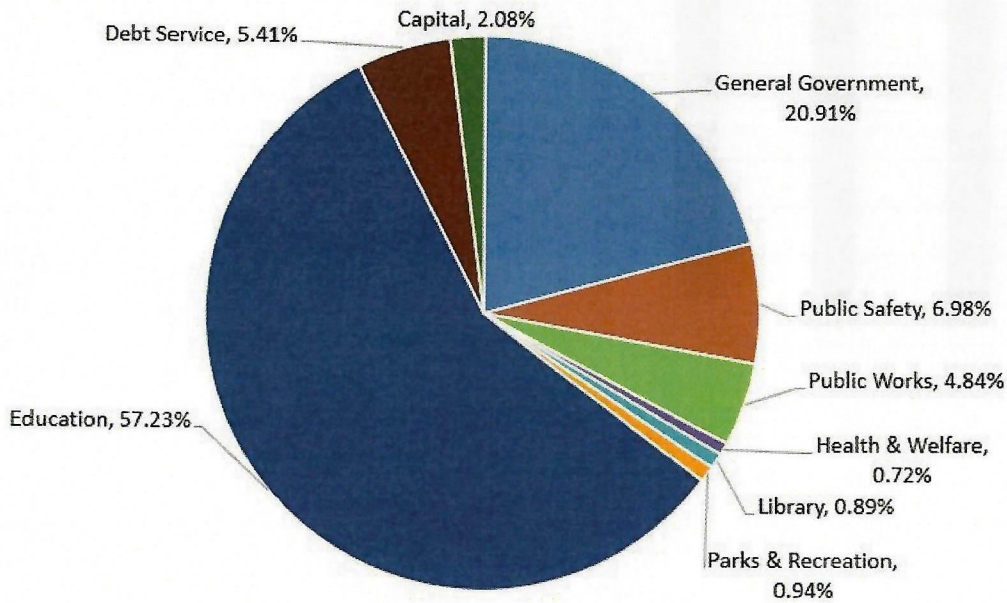
Ledyard has historically maintained a lean Fund Balance (aka "Rainy Day Fund"). Fund Balance currently sits at 7.57% of our annual budget as a percentage of tax revenue. We do not utilize Fund Balance in this budget and have a May 23, 2018 policy that calls for an increase in Fund Balance to 10% by FY37.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

Expenditure Summary- General Government

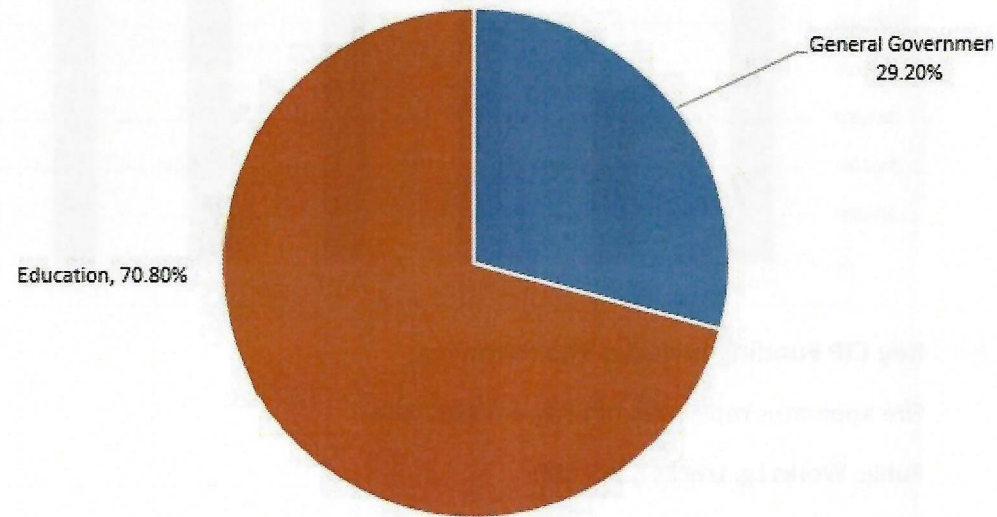
Proposed General Government spending is projected to increase by \$1,334,248 to \$30,394,998 - a 4.59% increase. This figure includes \$9,643,058 of "In-Kind" expenses- these are Board of Ed expenses that reside on the General Government side. In-Kind includes school nurses/aides, workers comp and insurance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

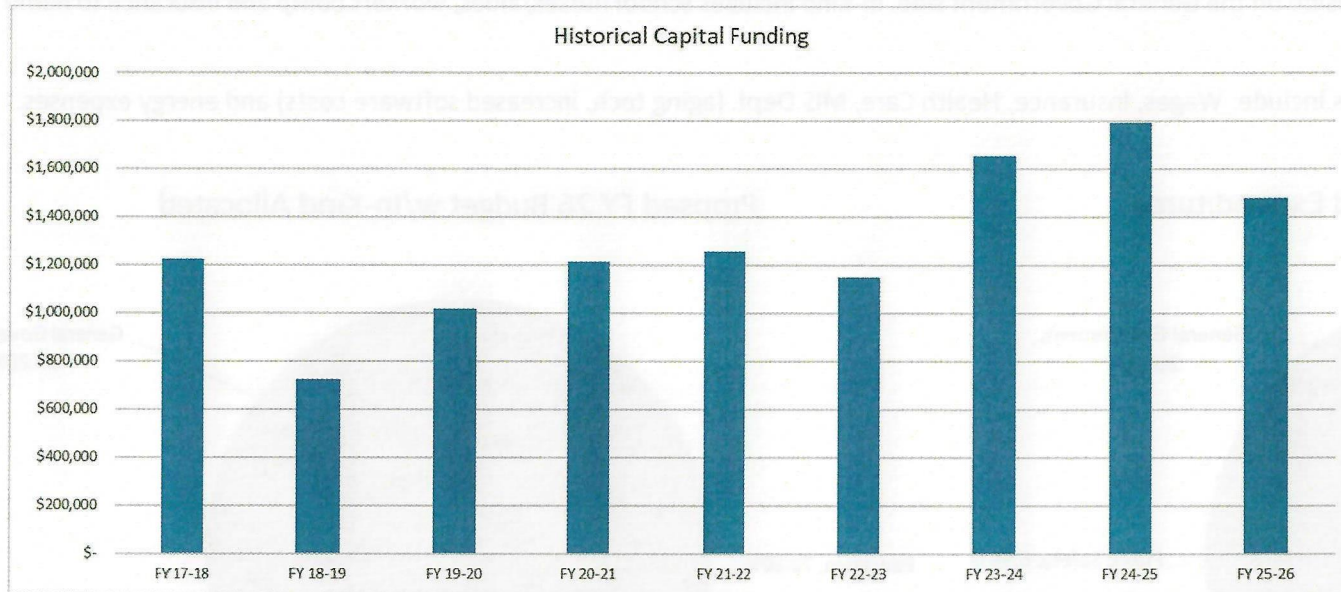


Top Departments by Expense (Including fringe)

- 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

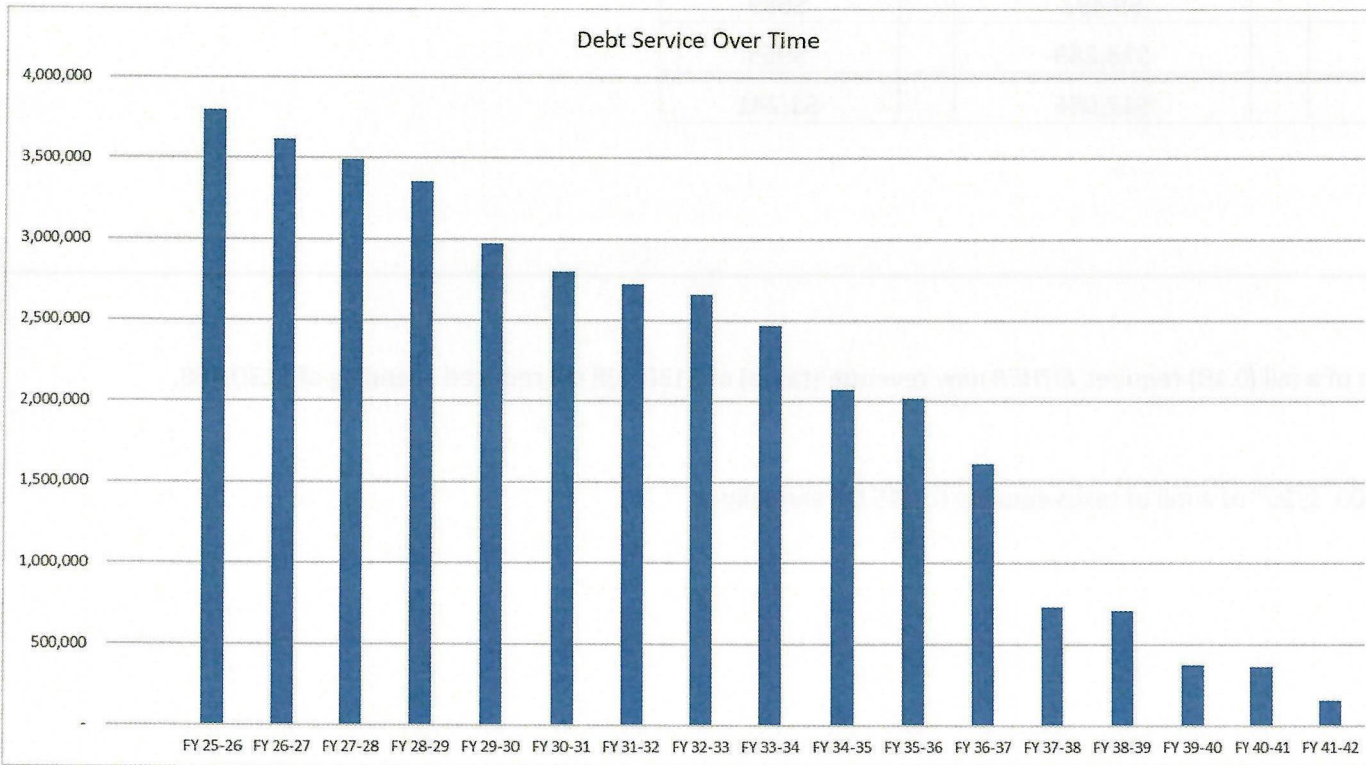
JWL Classroom upgrades \$135,000

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	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	% Chg Revised	PROPOSED	Diff vs FY25 REVISED	% Chg 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	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	-		3,000	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	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
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	-	0.0%	2,500	-	0.0%	2,500	-	0.0%
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	155	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)	-4.5%	56,000	(2,650)	-4.5%
			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	-	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	2,455	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	-	-	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	-	-	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	2,416,733	8.3%	29,936,526	(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		2026 PROPOSED	DIFF VS 2025 ORIGINAL BUDGET		% Chg over PY
					ADOPTED	YTD-1/31/25				
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 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025		2026 PROPOSED	DIFF VS 2025 ORIGINAL BUDGET	% Chg over PY
					ADOPTED	YTD-1/31/25			
		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

Department	Account #	Account Name	Project Description	2025 Appropr	Current Account Balance	FY2025 REQUESTS				Source of Non-Tax Funding					
						Dept Request	Mayor	Council	Preliminary Tax Levy	LoCIP	Town Aid Road Grant	Municipal Aid Grant	Conveyance	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	-	-	-	-	-	
ACO	21020105-57300	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	52,000	208,090	13,000	13,000	13,000	13,000	-	-	-	-	-	
Gales Ferry Fire	21020551-57300	New Equipment	Breathing Air Compressor	-	-	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 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	1,900.00	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	-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	-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	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	0.00	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	TRANSERS 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		0.00	
		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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