



Town of Ledyard
FY 2026
Mayor's Proposed Budget

March 3, 2025

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TOWN OF LEDYARD CONNECTICUT

Fred B. Allyn III
Mayor

Kristen Chapman
Executive Assistant to the Mayor

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

March 3, 2025

Ledyard Town Council
S. Naomi Rodriguez, Chairman
741 Colonel Ledyard Hwy.
Ledyard, CT 06339

Chairman Rodriguez,

Enclosed you will find the proposed FY 25-26 budget (FY26) which has been prepared by my office in accordance with the Ledyard Town Charter. The proposed budget, including both governmental divisions (General Government and Board of Education) is \$71,198,558 and calls for a Mil Rate of 38.36, which represents a \$3,767,985 dollar increase and a 3.15 mil tax increase. The proposed increase exceeds guidance provided in the Budget Letter of Directive but is primarily a direct result of proposed Board of Education increases. General Government increases by 2.77%, while the Board of Education increases by 7.08%. My paramount concern remains affordability to our residents as we currently have the highest mil rate in New London County. As presented, the proposed mil rate will move Ledyard to nearly 10 mils higher than Colchester, and more than 10 mils above Montville and East Lyme, comparable municipalities by size and population. This increase will impact greatly the affordability to our residents. Another expected impact is the statutorily required revaluation occurring now, impacting the FY27 budget. The United Way 2024 "ALICE in the Crosscurrents" shows Ledyard now with 31% of our residents below the ALICE Threshold¹. The ALICE acronym stands for "Asset Limited Income Constrained and Employed". Facing substantial tax increases, these vulnerable residents (presently, nearly one third of our residents) will be making difficult decisions regarding mortgages/rents, heating, electricity and food, among other necessities. This proposed rate of taxation has a high likelihood of increasing the ALICE numbers in our town.

On the revenue side, one key driver to this challenging budget is a *decrease* of the Grand List by **1.6% or \$21,023,784** in assessed value. This valuation decline equates to a \$740,247 tax loss and represents one of the three greatest Grand List decreases in the past 15 fiscal years. The decrease is primarily driven by the new state methodology for motor vehicle valuation. This resulted in a 13% decline in motor vehicle valuations. The new motor vehicle taxation model, which will commenced in October 2024 utilizes the vehicles MSRP (Sticker Price) in year one, followed by a 20% depreciation in year two, then a straight-line annual depreciation of 5%. New legislation does permit municipalities to change the depreciation schedule by Council vote, which would move to MSRP, then 90% in year two, 85% in year three and so on. This change will reduce the Grand List decline to 0.64% as opposed to the 1.6% and recover nearly \$444,000 in taxes. Also, the latest revision to the disabled veterans tax exemption language is still problematic. Should the language of the bill stand the revenue loss in Ledyard will be at least \$425,000 and as much as \$520,000.

On the General Government portion, 22 segments of the 45 total departmental segments include increases of 0% to 4%. Two segments have 4.1% to 5% increases, 4 segments have 5.1% to 7% increases, one segment increases between 7.1% and 9% (wages only) and 8 segments increase by 10%+. Primary cost drivers to the General Government budget are as follows: Wages (+\$402,845 across all Gen. Gov. depts); Defined Contribution Retirement plan match (+\$160,000

or 35.2%); Solid Waste disposal (+\$100,500 or 15.4% to reflect new contract); Healthcare (\$76,750 or 7.3%); Tipping fees (+\$45,000 or 10.6% to reflect increased per ton disposal fees); Property Insurance (+\$34,350 or 6.3%); Police Training Salary (+\$31,500 to support two new cadets for two pending retirements); Electricity (+\$30,000 or 20%); Registrars and Elections (+\$15,811 or 15.8%) and finally Dispatch-Contract Maintenance/Leases (+\$11,674 or 27.4%). We continued to fine tune the Town Hall staffing schedule, gaining some efficiency with the reduction of 1 FTE to 0.5 FTE. We also launched Cloudpermit™, the online building and zoning permit platform to make the permitting process more streamlined for the consumer, completing applications remotely at any hour/day, while streamlining the permit tracking for Town staff as well. For awareness, most departments within the Town Hall are staffed with one Department Head and one employee. Outside Town Hall, the Police Department employs 35, including dispatchers and ACO, followed by the Public Works Department with 18 full-time employees, including the Town Engineer.

Total expenditures for the proposed FY26 budget increased by a blended \$3,767,985 (+5.59%). **General Government** calls for a \$644,606 increase (+2.77%), including wage increase for department heads, a \$76,750 increase in Healthcare expenses and \$110,000 increase for Retirement funding. The **Board of Education** seeks an increase of \$3,123,379 (+7.08%), which includes a \$875,000 increase for BoE Healthcare; an \$870,243 increase in teachers' salaries; \$546,719 for Other Purchased Services; \$166,239 for Equipment; \$140,308 for Purchased Property Services; \$139,902 for Professional/Tech Services and \$66,775 for Supplies, representing some of the larger increases. For FY26, the Town's healthcare consultant recommended budgeting between an 8% to 10% premium cost increase. This budget includes using the top percentage figure as the true increases have not yet been established by the provider. The town remains in a commercial healthcare plan as we chased savings for several years with other options. Residing on the General Government side but as a pass-through to the Board of Education as an "In-Kind" expense until the school nurse contract expires, School Nursing expenses increased by \$32,198 or 6.8%- primarily wage-driven. Inflation continues to play a role in the FY26 budget, as is evident in labor, fuels, electricity and contracted services to name a few.

The Capital plan- which saw the highest level of funding ever in FY24 includes a tax levy of \$1,606,450. After several years funding at the highest levels, the current budget climate calls for this budget to pull back slightly on the Capital Investment to balance taxation levels with the Capital needs. This year still represents the third highest funding level in the past nine fiscal years.

The proposed budget also includes use of the Mil Rate Stabilization Fund (\$1,290,422) to partially offset some of these increases. We continue to maintain a balance of \$54,000 in the Healthcare Reserve as partial failsafe should the Town need to consider moving to the self-funded model.

Ledyard's Mil Rate is the highest of all municipalities in Southeastern CT². Comparable towns by population, per 2020 US Census are: Colchester (15,555), Stonington (18,347), Montville (18,385), East Lyme (18,693) and Waterford (19,603). When taking into consideration each municipality Grand List³ (The tax base) compared to Ledyard, Colchester is +27%, Stonington +320%, Montville +28%, East Lyme +221% and finally Waterford at +359%. The "ability to pay" is greater by a significant factor when compared to Ledyard. Also noteworthy: each of those comparable towns have mil rates at 28.67 mils or less, the highest being more than 33% less than Ledyard. Grand List growth lags in Ledyard and has for many years. Growth stagnation is our Achilles heel. Grand List growth allows a more even distribution of tax burden, as taxes are spread across Industrial, Commercial and Residential segments. Each of the noted towns have a far greater proportion of their Grand List composed of Commercial/Industrial valuations, lessening the tax burden on their residential homeowners.

For FY26, Debt Service decreases by 2.72% or \$107,580. Current Debt Service represents 2.98 mils (Interest only equals 0.71 mils) in taxation and the percentage of current debt to tax levy has now fallen to 5.3%.

General Government continues tight management of expenses, seeking reductions where possible, regionalizing efforts with the Tax Assessor (shared with Preston) as well as one Public Works FTE (shared with Preston). We completed Department consolidations of the Tax Assessor with the Tax Collector and the Building Department with the Land Use Department. The restructuring of Parks and Recreation with the Senior Center continues to gain efficiency as well as increased programming for both seniors and Parks and Rec. We continue to seek additional regional opportunities, while

also recognizing few new opportunities exist for continued General Government consolidation and savings, short of a return to a county form of Government. The Connecticut taxation model is unsustainable and proves overly burdensome to taxpayers. Per Forbes Magazine “Examining the Cost of Living By State in 2024”, Connecticut ranks as the 9th most expensive state to live, after Washington State and ahead of Oregon⁴.

In reviewing the Town’s retirement plan, Ledyard’s 88.7% funded rate is considered one of the best in the State of CT. This is continued positive news for both our retirees and our taxpayers and a clear indication that the town is managing legacy costs properly and allocated funds are managed well by the private sector. For perspective, the State of CT has \$90 Billion of unfunded pension and retiree healthcare obligations outstanding⁵ (highest per capita liability in nation), while Ledyard has \$4.2M outstanding and a conservative assumed rate of return of 6.25%.

The Road Surface Rating (RSR) as provided by BETA Engineering currently sits at 86.50 (on a 100-point scale)⁶. This represents Ledyard’s highest road rating ever. The BETA Plan seeks an annual investment of approximately \$1,000,000 in road restoration to maintain our rating. Substantial decreased funding to road resurfacing costs far more when roadbeds fail as opposed to continued preventative maintenance as we do now. This budget funds road restoration at \$900,000 – funding at a slightly lower level than the current fiscal year. Determining Ledyard’s comfort level in a road rating range is important, with the underlying premise that 90 -100 is neither feasible, nor financially practical. In consulting with Public Works Director Masalin, the recommendation is to continue the current trajectory, with an annual rating of 83-85, which we believe represents the ideal combination of rating and affordability for the Town of Ledyard. According to BETA Engineering, Ledyard boasts one of the best road ratings in the area.

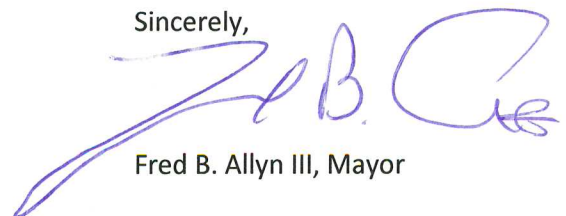
The Capital Plan for FY26 recommends a scheduled replacement of one police cruiser, down from the two requested. An internal policy added several years ago increased the service cycle to a minimum of 130,000 miles (previously, we disposed of cruisers at or near 100,000 miles) and one cruiser still has a year of service. While we sometimes experience increased maintenance costs associated with the longer service cycle, the cost-benefit analysis proves this out. The total cost to acquire and upfit each new cruiser today is slightly more than \$53,000.

Notable Board of Education Capital projects included for funding are: Continued renovations to LHS Science lab upgrades (\$125,000), JWL Classroom renovations (\$135,000), replacement of the turf field scoreboard at LHS (\$55,000), LHS baseball field renovation (\$45,000) and GHS driveway drainage updates (\$30,000). Please review the Capital Improvement Plan contained in the FY26 budget book for review of all projects and projected expenditures.

FY26 will be the first year of the State’s new biennial budget, currently in legislative negotiations. Fiscal guardrails prevent additional funding to municipalities without removal of other programs. The Governor’s proposed budget calls for level funding Ledyard for the 6th straight year- despite inflationary pressures. We continue to track an array of legislation and how it may impact our town, in the form of unfunded mandates. One recent example is early voting, which included an unfunded cost of more than \$25,000. If no State grant exists this coming year, that cost is projected to increase to around \$45,000.

In seeking the most efficient local government, I continue to ask the question “What is the role of local government?” In doing so, I continue to refine what local government must provide our residents to help mitigate the cost burden to all. Town-wide trash /recycling collection is a good example of what purchasing power can do for our residents.

Sincerely,



Fred B. Allyn III, Mayor

Endnotes:

- 1.) <https://www.uwsect.org/ALICE>
- 2.) https://data.ct.gov/Local-Government/Mill-Rates-for-FY-2014-2025/emyx-j53e/data_preview
- 3.) <https://portal.ct.gov/OPM/IGPP/Publications/Equalized-Net-Grand-List-By-Town>
- 4.) <https://www.forbes.com/advisor/mortgages/cost-of-living-by-state/>
- 5.) <https://ctmirror.org/2023/01/20/ct-budget-debt-bonded-pension-liabilities/>
- 6.) <https://www.beta-inc.com/client/ledyard-ct/>

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Town of Ledyard

Proposed Budget Overview

FISCAL YEAR 2025-2026

PROPOSED BY TOWN OF LEDYARD AND BOARD OF EDUCATION



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 7.08%, or \$3,123,379

General Government Expenditures as proposed increase by 2.77%, or \$644,606

Total Expenditures as proposed is \$71,198,558 or 5.59% increase

Items that increased the overall tax impact included Grand List decline of 1.6% and increased spending on the Board of Education side. Items that decreased the impact on taxation this year include a transfer in of \$1,290,509 from the Mil Rate Stabilization Fund.

	Adopted	Proposed	Increase (Decrease)	
	Budget FY 25 *	Budget FY 26	Dollars	Percentage
General Government	\$ 7,891,247	\$ 8,270,650	\$ 379,403	4.81%
Public Safety	4,733,022	4,962,718	229,696	4.85%
Public Works	3,193,638	3,477,515	283,877	8.89%
Health & Welfare	482,492	514,690	32,198	6.67%
Library	627,909	628,883	974	0.16%
Parks & Recreation	617,484	628,170	10,686	1.73%
Education	44,138,653	47,262,032	3,123,379	7.08%
Debt Service	3,955,030	3,847,450	(107,580)	(2.72%)
Capital	1,791,098	1,606,450	(184,648)	(10.31%)
	<u>\$ 67,430,573</u>	<u>\$ 71,198,558</u>	<u>\$ 3,767,985</u>	<u>5.59%</u>

* adjusted for impact of healthcare transfer to BOE

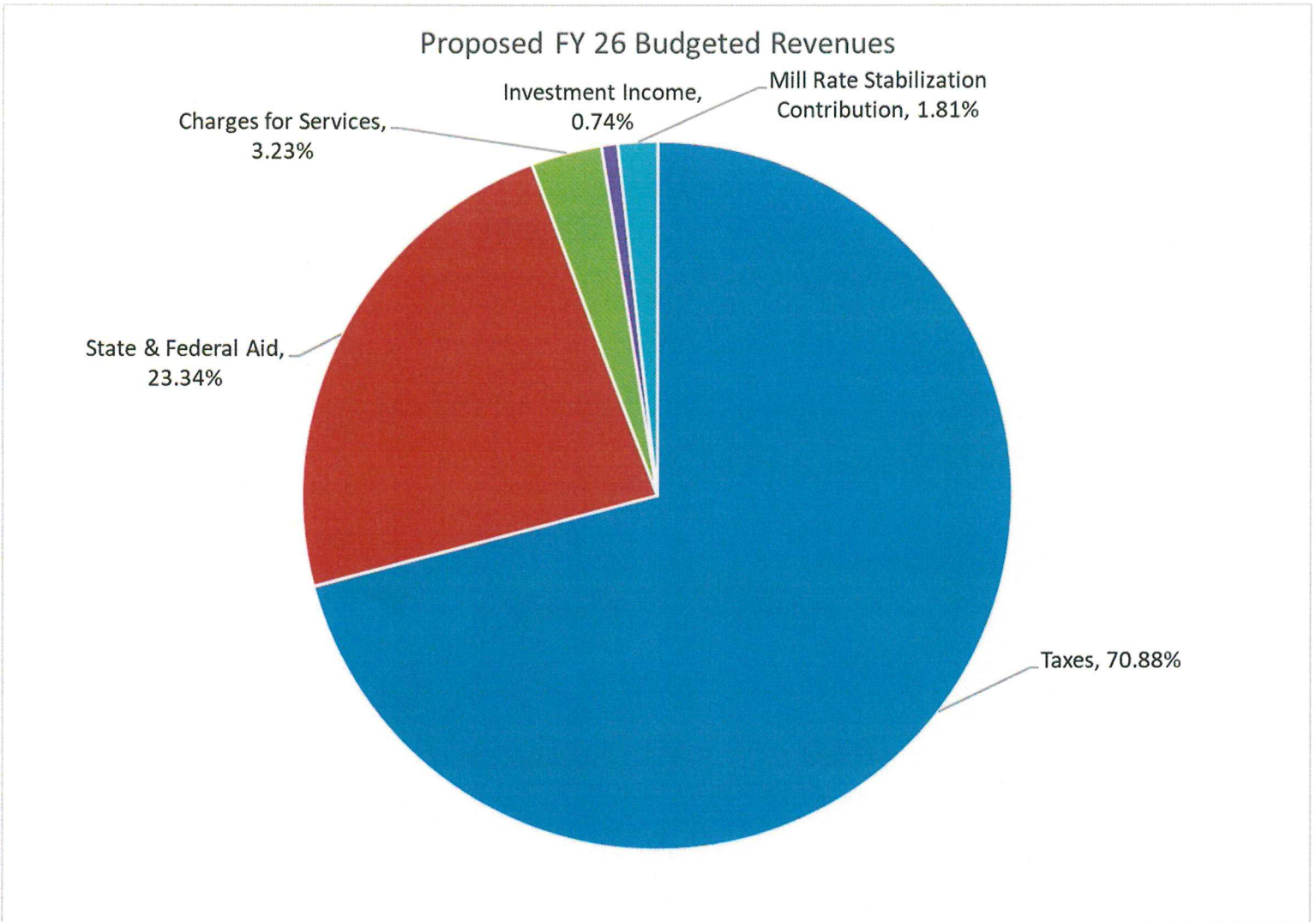
Funding of the Budget

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

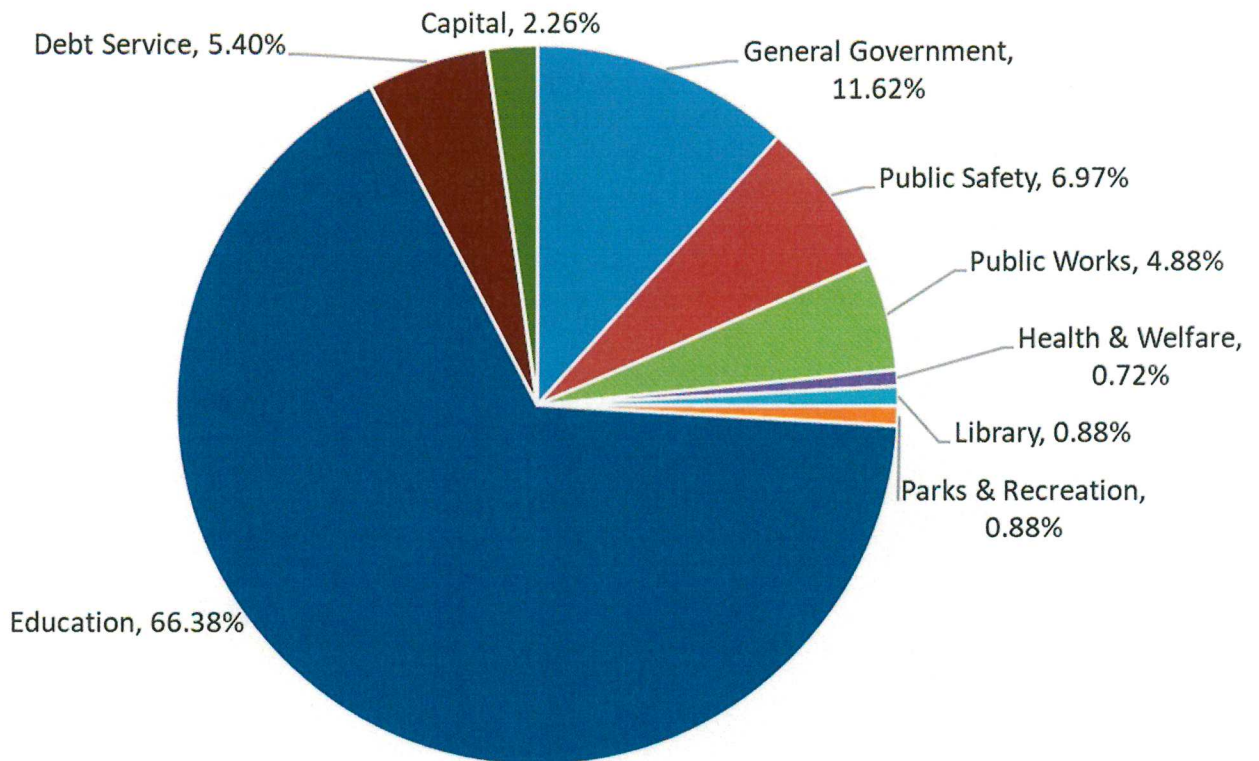
Ledyard has historically maintained a lean Fund Balance (aka "Rainy Day Fund"). Fund Balance currently sits at 7.57% of our annual budget as a percentage of tax revenue. We do not utilize Fund Balance in this budget and have a May 23, 2018 policy that calls for an increase in Fund Balance to 10% by FY37. 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 \$644,606 to \$23,936,526- a 2.77% increase. This figure includes \$2,931,068 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



Top Departments by Expense (Including fringe)

Police /ACO/ Dispatch: \$5,211,541

Public Works (including trash contract): \$3,705,246

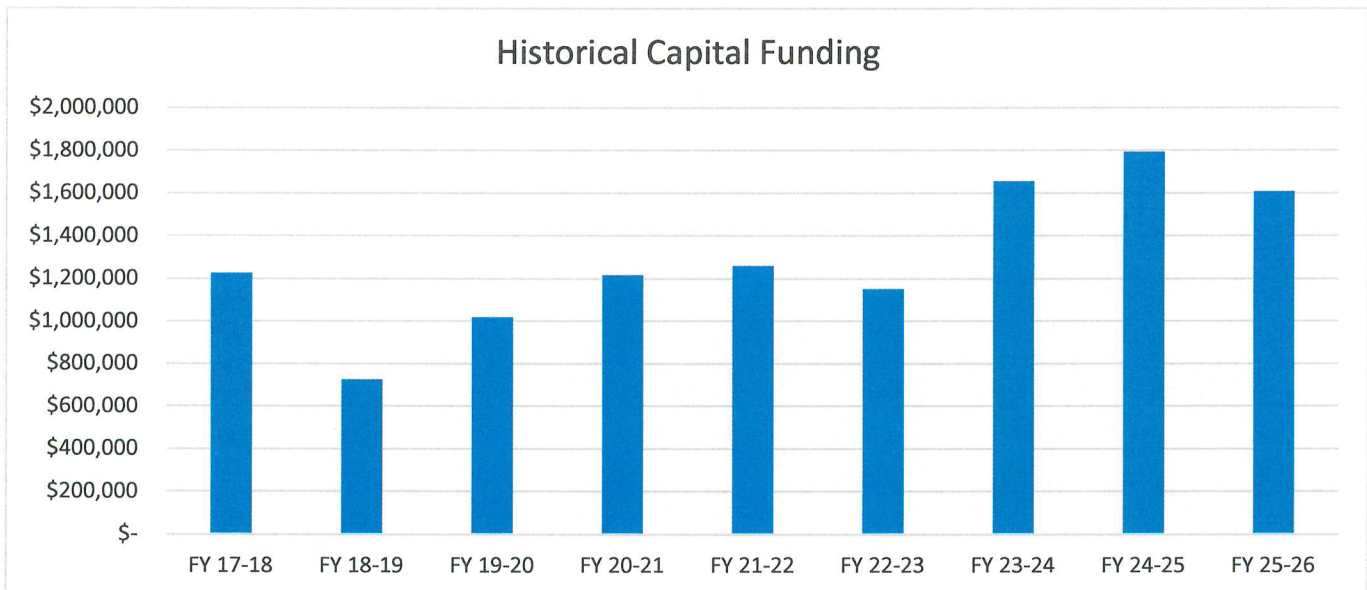
Fire/Ambulance Services: \$958,053

Libraries: \$805,385

Parks and Rec / Sr. Center: \$735,957

Capital Improvement Plan

The FY26 Capital Improvement Plan (CIP) funds at \$1,606,450 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

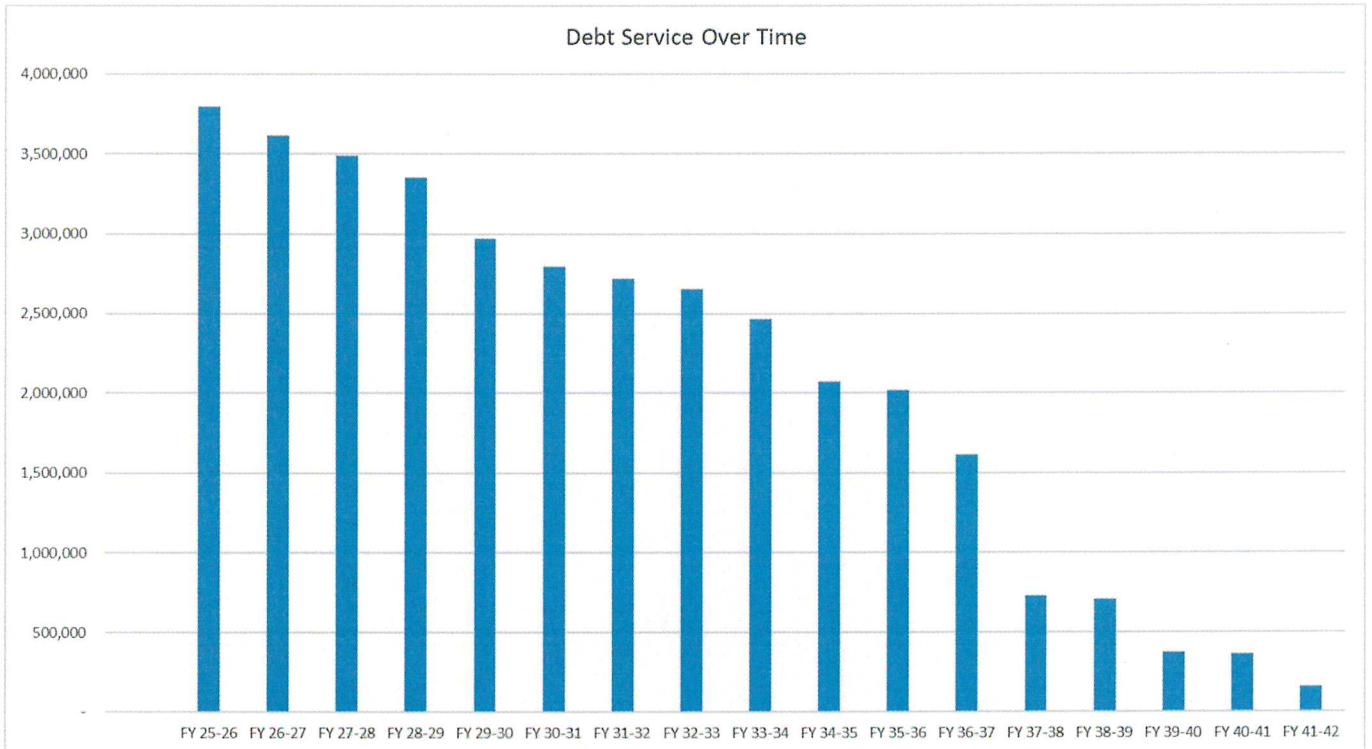
LHS Science Lab upgrades \$125,000

LHS Turf Field scoreboard \$55,000

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 \$916,040 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 38.36, which represents a 3.15 mil increase over FY25.

Assessment	FY25 Tax	FY26 Tax	Difference
\$150,000	\$5,182	\$5,754	\$472
\$250,000	\$8,803	\$9,590	\$787
\$350,000	\$12,324	\$13,426	\$1,102
\$450,000	\$15,845	\$17,262	\$1,417

The Value of a Mil of Taxes

One Mil of taxes = \$1,290,422

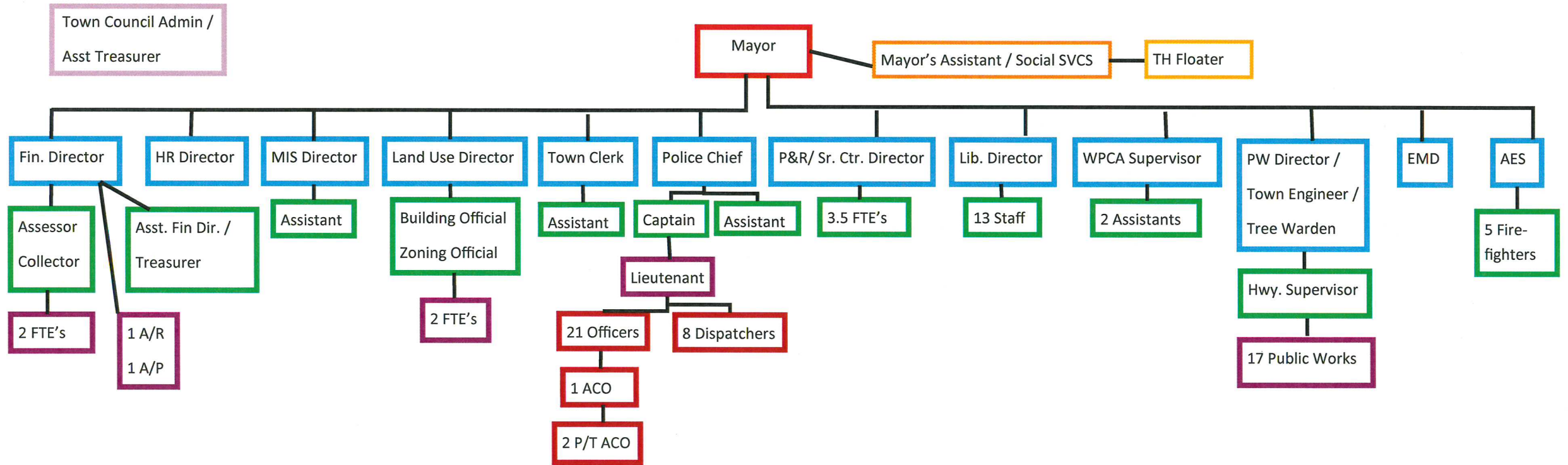
To increase/ decrease the mil rate by one tenth of a mil (0.10) requires *EITHER* new revenue (taxes) of \$129,042 *OR* reduced spending of \$129,042.

To a taxpayer with an assessed value of \$150,000, 1/10th of a mil of taxes equates to \$25.00 annually or \$2.08 per month.

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Town of Ledyard

General Government Organizational Chart



TOWN OF LEDYARD
FISCAL YEAR 2026 MAYOR'S PROPOSED BUDGET
EXPENDITURE SUMMARY

DEPARTMENT	2022	2023	2024	2025				FY 2026			
	ACTUAL	ACTUAL	ACTUAL	ADOPTED	REVISED	YTD	% OF REVISED	DEPT PROPOSED	Diff vs FY24 Revised	MAYOR PROPOSED	Diff vs FY24 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
HISTORIC DISTRICTS	21,121	23,549	30,159	33,700	33,700	6,952	20.63%	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	-
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
ADMINISTRATIVE SUPPORT	129,112	132,032	137,524	129,700	129,700	69,303	53.43%	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	-
PROBATE	8,130	8,287	8,630	10,000	10,000	3,428	100.00%	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
HEALTH DISTRICT	110,973	117,038	116,400	116,400	116,400	116,400	0.00%	120,890	4,490	120,890	4,490
CONSERVATION COMMISSION	600	60	481	3,575	3,575	-	0.00%	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
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)
REGISTRARS	39,550	40,230	45,210	46,800	46,800	26,616	56.87%	59,380	12,580	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
TOWN CLERK	143,077	153,699	152,495	157,087	157,087	88,431	56.29%	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
ASSESSOR	130,593	169,393	173,218	180,932	180,932	100,066	55.31%	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
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
LAND USE	248,401	279,231	348,012	357,546	435,546	241,874	55.53%	484,988	49,442	436,067	521
PLANNING COMM	-	1,280	1,928	3,500	3,500	1,402	40.06%	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)
IWWC	157	323	443	500	500	65	13.00%	500	-	500	-
ZONING BOARD OF APPEALS	-	368	375	500	500	-	0.00%	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
DISPATCH	676,417	707,978	671,058	669,249	669,249	419,369	62.66%	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
FIRE MARSHAL	82,449	93,252	87,391	101,116	101,116	51,240	50.67%	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
LEDYARD FIRE	111,775	116,242	116,891	128,000	128,000	83,532	65.26%	131,500	3,500	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
EMERGENCY MANAGEMENT	18,894	17,388	18,063	20,450	20,450	7,800	0.00%	20,450	-	20,450	-
VISITING NURSES	723,700	654,968	205,003	10,000	10,000	6,000	60.00%	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
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
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
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
PUBLIC WORKS ROAD UPKEEP	181,627	174,390	146,664	184,800	184,800	55,418	29.99%	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
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
LIBRARY	528,633	543,199	564,866	627,909	627,909	344,729	54.90%	645,878	17,969	628,883	974
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
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
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)
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)
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)
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
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

TOWN OF LEDYARD
FISCAL YEAR 2026 MAYOR'S PROPOSED BUDGET
EXPENDITURE DETAIL

DEPARTMENT ACCOUNT #	ACCOUNT DESCRIPTION	2022	2023	2024	2025				2026						
		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	
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%
10110101	51602	ADMIN TOWN COUNCIL	64,415.00	66,862.00	68,730.00	70,217	80,217	45,365		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%
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%
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%
10110101	58790	CONTINGENCY	-	-	-	14,000	14,000	-		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%
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%
10110103	54300	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%
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%
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%
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%
10110103	58790	MISCELLANEOUS EXPENSES	670.00	1,175.00	1,500.00	1,500	1,500	-		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%
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%
			1,206.00	1,990.00	6,200.00	2,000	2,000	-		2,000	-	-	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%
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%
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%
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%
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%
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%
			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%
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%
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%
10110203	55247	ADA COMPLIANCE	279.00	896.00	174.00	1,000	1,000	244		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%
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%
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%
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%
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%
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%
			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%
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%
			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%
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%
			8,130.00	8,287.00	8,630.00	10,000	10,000	3,428		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%
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%
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%
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%

TOWN OF LEDYARD
FISCAL YEAR 2026 MAYOR'S PROPOSED BUDGET
EXPENDITURE DETAIL

DEPARTMENT	ACCOUNT #	ACCOUNT DESCRIPTION	2022	2023	2024	2025				2026					
			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
	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%
	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%
	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%
	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%
	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%
	10110209 55246	RISK MANAGEMENT	-	110.00	-	10,000	10,000	-		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%
			454,684.00	446,465.00	490,227.00	546,775	546,775	408,503	74.71%	581,125	34,350	6.3%	581,125	34,350	6.3%
HEALTH DISTRICT															
	10110211 58790	HEALTH DISTRICT	110,973.00	117,038.00	116,400.00	116,400	116,400	116,400	100.00%	120,890	4,490		120,890	4,490	3.9%
			110,973.00	117,038.00	116,400.00	116,400	116,400	116,400		120,890	4,490	3.9%	120,890	4,490	3.9%
CONSERVATION COMMISSION															
	10110213 56100	OPERATING EXPENSES	600.00	60.00	481.00	1,150	1,150	-		1,150	-	0.0%	1,150	-	0.0%
	10110213 57300	NEW EQUIPMENT	-	-	-	1,500	1,500	-		1,500	-	0.0%	1,500	-	0.0%
	10110213 58790	MISCELLANEOUS EXPENSES	-	-	-	925	925	-		925	-	0.0%	925	-	0.0%
			600.00	60.00	481.00	3,575	3,575	-	0.00%	3,575	-	0.0%	3,575	-	0.0%
HUMAN RESOURCES STAFF															
	10110251 51606	HUMAN RESOURCES DIRECTOR	118,022.00	115,083.00	90,019.00	92,700	92,700	51,995		97,850	5,150	5.6%	97,850	5,150	5.6%
	10110251 53610	LEGAL SERVICES	-	-	-	40,000	40,000	6,155		50,000	10,000		50,000	10,000	
	10110251 58110	TRAINING/MTGS/DUES/SUBSCRIP	1,275.00	2,092.00	1,735.00	1,950	1,950	479		1,950	-	0.0%	1,950	-	0.0%
			119,297.00	117,175.00	91,754.00	134,650	134,650	58,629	43.54%	149,800	15,150	11.3%	149,800	15,150	11.3%
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%
	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%
	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%
	10110253 52102	BENEFITS CONSULTANT	5,000.00	2,500.00	-	10,000	10,000	-		10,000	-	0.0%	-	(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%
	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%
	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%
	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%
	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%
	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%
	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%
	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%
	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%
	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%
	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%
	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%
	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%
	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%
	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%
	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%
			9,202,968.00	9,826,512.00	10,003,389.00	10,420,750	10,420,750	5,067,689	48.63%	11,413,173	992,423	9.5%	4,733,383	(5,687,367)	-54.6%
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%
	10110301 56100	OPERATING EXPENSES	400.00	1,039.00	-	-	-	-		-	-	-	-	-	-
			39,550.00	40,230.00	45,210.00	46,800	46,800	26,616	56.87%	59,380	12,580	26.9%	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%
	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%
	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%

TOWN OF LEDYARD
FISCAL YEAR 2026 MAYOR'S PROPOSED BUDGET
EXPENDITURE DETAIL

DEPARTMENT	ACCOUNT #	ACCOUNT DESCRIPTION	2022	2023	2024	2025				2026					
			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
	10110303 55300	COMMUNICATIONS	751.00	-	1,579.00	1,600	1,600	-		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%
	10110303 58300	EMPLOYEE REIMBURSEMENT	-	-	152.00	250	250	193		250	-	0.0%	250	-	0.0%
			17,922.00	26,922.00	37,005.00	54,271	54,271	46,562	85.80%	66,736	12,465	23.0%	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%
	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%
	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%
	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%
	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%
	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%
			143,077.00	153,699.00	152,495.00	157,087	157,087	88,431	56.29%	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%
	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%
	10112101 51615	ASSISTANT WAGES	86,459.00	87,876.00	86,115.00	98,935	98,935	56,021		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%
	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%
	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%
	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%
			475,158.00	475,639.00	454,555.00	505,449	505,449	271,345	53.68%	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%
	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%
	10112111 51710	OTHER WAGES	-	-	-	25,000	25,000	12,500		25,000	-	0.0%	25,000	-	0.0%
	10112111 53700	CONTRACT MAINTENANCE/LEASES	13,146.00	14,461.00	16,246.00	18,500	18,500	9,916		21,000	2,500	13.5%	21,000	2,500	13.5%
	10112111 56100	OPERATING EXPENSES	1,539.00	1,070.00	1,068.00	3,000	3,000	231		3,000	-	0.0%	3,000	-	0.0%
	10112111 58110	TRAINING/MTGS/DUES/SUBSCRIP	2,636.00	1,344.00	3,274.00	2,700	2,700	1,934		2,700	-	0.0%	2,700	-	0.0%
			130,593.00	169,393.00	173,218.00	180,932	180,932	100,066	55.31%	184,834	3,902	2.2%	184,834	3,902	2.2%
TAX COLLECTOR															
	10112131 51300	SEASONAL HELP	5,469.00	3,304.00	7,398.00	5,200	5,200	6,325		10,500	5,300	101.9%	6,400	1,200	23.1%
	10112131 51610	SUPERVISORS	63,188.00	67,541.00	69,269.00	71,017	71,017	40,971		71,017	-	0.0%	71,017	-	0.0%
	10112131 51615	ASSISTANT WAGES	39,595.00	42,366.00	45,369.00	47,138	47,138	26,660		51,452	4,314	9.2%	51,452	4,314	9.2%
	10112131 53610	LEGAL SERVICES (NEW)	-	-	-	500	500	-		500	-	0.0%	500	-	0.0%
	10112131 53700	CONTRACT MAINTENANCE/LEASES	5,617.00	2,105.00	2,650.00	2,800	2,950	1,200		2,800	(150)	-5.1%	2,800	(150)	-5.1%
	10112131 54421	TAX REFUNDS	105,760.00	104,439.00	151,811.00	-	-	60,790		-	-	-	-	-	-
	10112131 56100	OPERATING EXPENSES	16,661.00	23,029.00	22,416.00	24,900	24,750	2,756		24,800	50	0.2%	24,800	50	0.2%
	10112131 58110	TRAINING/MTGS/DUES/SUBSCRIP	2,450.00	1,733.00	1,561.00	2,800	2,800	705		2,400	(400)	-14.3%	2,400	(400)	-14.3%
	10112131 58506	TAX UNDERPAYMENT	150.00	-	-	150	150	-		150	-	0.0%	150	-	0.0%
			238,890.00	244,517.00	300,474.00	154,505	154,505	139,407	90.23%	163,619	9,114	5.9%	159,519	5,014	3.2%
MIS															
	10112151 51130	OVERTIME	-	-	-	-	-	-		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%
	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%
	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%
	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%
	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%
	10112151 53695	FINANCIAL SOFTWARE HOSTING	21,000.00	22,000.00	21,000.00	22,000	22,050	22,050		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	39,157	36,115		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%
	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%
	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%
	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%

TOWN OF LEDYARD
FISCAL YEAR 2026 MAYOR'S PROPOSED BUDGET
EXPENDITURE DETAIL

DEPARTMENT	ACCOUNT #	ACCOUNT DESCRIPTION	2022	2023	2024	2025			2026						
			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
	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%
	10112151 58110	TRAINING/MTGS/DUES/SUBSCRIP	135.00	976.00	835.00	1,010	1,010	415		1,010	-	0.0%	1,010	-	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%
LAND USE															
	10114301 51130	OVERTIME	-	-	-	-	-	-		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%
	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%
	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%
	10114301 51800	PART-TIME WAGES	-	308.00	-	400	400	-		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%
	10114301 53610	LEGAL SERVICES (NEW)	-	-	-	10,000	10,000	35,749		40,000	30,000	300.0%	30,000	20,000	200.0%
	10114301 55410	ADVERTISING/LEGAL NOTICES	-	-	-	6,500	6,500	3,122		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%
	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%
			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%
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%
	10114303 56100	OPERATING EXPENSES	-	430.00	217.00	1,500	1,500	-		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%
EDC															
	10114305 56100	OPERATING EXPENSES	-	36.00	-	750	750	-		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%
			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%
IWWC															
	10114501 56100	OPERATING EXPENSES	157.00	323.00	443.00	500	500	65		500	-	0.0%	500	-	0.0%
			157.00	323.00	443.00	500	500	65	13.00%	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%
			-	368.00	375.00	500	500	-	0.00%	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%
	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%
	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%
	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%
	10120101 51700	ADMINISTRATIVE WAGES	47,217.00	49,307.00	52,054.00	53,872	53,872	30,666		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%
	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%
	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%
	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%
	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%
	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%
	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%
	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%
	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%
	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%
	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%
	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%
	10120101 55330	TELEPHONE & FAX SERVICE	-	3,216.00	2,010.00	2,920	2,920	1,022		-	-	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%
	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%
	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%
	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%

TOWN OF LEDYARD
FISCAL YEAR 2026 MAYOR'S PROPOSED BUDGET
EXPENDITURE DETAIL

DEPARTMENT	ACCOUNT #	ACCOUNT DESCRIPTION	2022	2023	2024	2025			2026						
			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
	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%
	10120101 56900	OTHER SUPPLIES	16,333.00	18,556.00	18,633.00	19,900	19,900	12,288		19,900	-	0.0%	19,900	-	0.0%
	10120101 57300	NEW EQUIPMENT	2,400.00	2,390.00	2,400.00	7,920	7,920	-		7,920	-	0.0%	7,920	-	0.0%
	10120101 58110	TRAINING/MTGS/DUES/SUBSCRIP	2,744.00	1,650.00	3,620.00	6,000	6,000	4,865		6,000	-	0.0%	6,000	-	0.0%
	10120101 58791	CANINE UPKEEP	-	-	-	-	-	-		1	1	-	-	-	-
			2,726,757.00	2,992,126.00	2,976,894.00	3,007,655	3,007,655	1,809,665	60.17%	3,253,386	245,731	8.2%	3,179,025	171,370	5.7%
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%
	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%
	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%
	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%
	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%
	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%
	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%
	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%
	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%
	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%
			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%
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%
	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%
	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%
	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%
	10120105 53645	TRAINING	-	305.00	-	400	400	-		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%
	10120105 57305	ACO EQUIPMENT	544.00	323.00	-	1,000	1,000	710		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%
	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%
			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%
FIRE MARSHAL															
	10120301 51130	OVERTIME	-	-	-	100	100	-		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%
	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%
	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%
	10120301 56450	CODE AND REFERENCE BOOKS	-	2,882.00	-	3,000	3,000	225		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%
	10120301 58110	TRAINING/MTGS/DUES/SUBSCRIP	175.00	944.00	175.00	1,500	1,500	-		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%
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%
	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%
	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%
	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%
	10120401 57307	THIRD PARTY AMBULANCE SERVICES	75,000.00	75,000.00	75,000.00	75,000	75,000	75,000		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%
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%
	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%
	10120501 53685	FIRE HOSE TESTING	-	1,081.00	-	1,500	1,500	-		5,000	3,500	233.3%	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%
	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%
	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%
	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%

TOWN OF LEDYARD
FISCAL YEAR 2026 MAYOR'S PROPOSED BUDGET
EXPENDITURE DETAIL

DEPARTMENT	ACCOUNT #	ACCOUNT DESCRIPTION	2022	2023	2024	2025			2026						
			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
	10120501 57017	FIRE POLICE	800.00	200.00	600.00	5,000	5,000	-		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%
	10120501 58790	INCENTIVE	28,500.00	28,500.00	28,500.00	28,500	28,500	28,500		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%
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%
	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%
	10120551 53685	FIRE HOSE TESTING	1,950.00	-	-	1,000	1,000	-		5,000	4,000	400.0%	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%
	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%
	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%
	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%
	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%
	10120551 57017	FIRE POLICE	480.00	480.00	198.00	3,000	3,000	-		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	-	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%
			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%
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%
	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%
			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%
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%
	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%
SCHOOL NURSING															
	10130103 51130	OVERTIME	-	-	-	-	-	-		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%
	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%
	10130103 51700	ADMINISTRATIVE WAGES	-	-	-	50,403	50,403	34,940		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%
	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%
	10130103 56100	OPERATING EXPENSES	113.00	-	362.00	700	700	151		700	-	0.0%	700	-	0.0%

TOWN OF LEDYARD
FISCAL YEAR 2026 MAYOR'S PROPOSED BUDGET
EXPENDITURE DETAIL

DEPARTMENT	ACCOUNT #	ACCOUNT DESCRIPTION	2022	2023	2024	2025				2026					
			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
	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%
			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%
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	-	-										
	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	-										
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%
	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%
	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%
			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%
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%
	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%
	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%
	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%
	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%
	10140103 51805	PT SNOW/PLOW DRIVERS	3,207.00	334.00	612.00	5,000	5,000	-		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%
	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%
	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%
	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%
	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%
	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%
	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%
	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%
	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%
	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%
			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%
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%
	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%
	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%
	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%
	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%
	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%
			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%
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%
	10140107 56302	SNOW DAMAGE	406.00	9.00	26.00	300	300	-		300	-	0.0%	300	-	0.0%

TOWN OF LEDYARD
FISCAL YEAR 2026 MAYOR'S PROPOSED BUDGET
EXPENDITURE DETAIL

DEPARTMENT	ACCOUNT #	ACCOUNT DESCRIPTION	2022	2023	2024	2025				2026					
			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
	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%
	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%
	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%
	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%
	10140107 56307	GRAVEL	-	3,000.00	3,000.00	3,000	3,000	3,000		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%
	10140107 56312	STREETLIGHT MAINTENANCE	2,061.00	1,002.00	-	1,500	1,500	-		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%
			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%
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%
	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%
	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%
	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%
	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%
	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%
	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%
			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%
PW-SANITATION															
	10140113 51620	PUBLIC WORKS EMPLOYEES	742.00	615.00	-	2,000	2,000	709		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%
	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%
	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%
	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	11.1%
			1,017,154.00	1,032,009.00	1,079,510.00	1,174,000	1,174,000	621,772	52.96%	1,330,000	156,000	13.3%	1,330,000	156,000	13.3%
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%
	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%
	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%
	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%
	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%
	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%
	10150101 54310	EQUIPMENT MAINTENANCE	-	-	1,534.00	1,800	1,800	1,645		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%
	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%
	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%
	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%
			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%
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%
	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%
	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%
	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%
	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%
	10160101 51800	PART-TIME WAGES	-	-	42,617.00	33,000	33,000	13,750		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%
	10160101 53658	REGIONAL SENIOR WEBSITE	-	-	3,600.00	3,600	3,600	3,000		-	(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%
	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%
	10160101 54310	EQUIPMENT MAINTENANCE	-	-	2,661.00	2,455	2,455	388		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%
	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%
			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%
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%
			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%
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%
	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%
	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%
	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%
	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%
	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%
			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%

TOWN OF LEDYARD
FISCAL YEAR 2026 MAYOR'S PROPOSED BUDGET
EXPENDITURE DETAIL

DEPARTMENT ACCOUNT #	ACCOUNT DESCRIPTION	2022	2023	2024	2025				2026						
		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	
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		1,606,450	(184,648)	-10.3%	
		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%	
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%	
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%	
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%	

TOWN OF LEDYARD
FISCAL YEAR 2026 MAYOR'S 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%	

TOWN OF LEDYARD
FISCAL YEAR 2026 MAYOR'S 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				
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	-	-	-	-	
			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	-	88,180	43,408	97.0%
			833,847	898,561	961,787	891,034	436,376	525,243	(365,791)	
EDUCATION -- GRANTS										
1017002	42016	FEDERAL PUBLIC LAW 874	1,387,082	1,558,206	1,804,635	1,050,000	606,153	1,050,000	-	0.0%
1017002	42018	VOAG GRANT	997,429	1,051,239	1,019,200	850,000	1,131,489	1,244,394	394,394	46.4%
1017002	42020	EDUCATION COST SHARING	11,438,366	11,475,245	11,547,735	11,904,199	6,016,310	11,904,199	-	0.0%
			13,822,877	14,084,690	14,371,570	13,804,199	7,753,952	14,198,593	394,394	2.9%
TAXES										
1019501	41000	PROPERTY TAXES, CURRENT	40,533,369	41,803,461	43,281,054	46,166,010	42,709,752	49,505,431	3,339,421	7.2%
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%

TOWN OF LEDYARD
FISCAL YEAR 2026 MAYOR'S 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			
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	50,467,493	3,358,550	7.1%
OTHER REVENUE									
1019502 49002	TRANSFER IN: BOND PREMIUM	204,155	-	-	-	-	-	-	-
1019502 49002	TRANSFER IN: OTHER		210,517	3,500	1,000,000	-	1,290,422	290,422	29.0%
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	1,815,422	265,422	17.1%
	TOTAL	61,122,674	63,514,669	65,160,587	67,430,573	54,714,846	71,198,558	3,767,985	5.6%

TOWN OF LEDYARD
FISCAL YEAR 2026 MAYOR'S PROPOSED BUDGET
CAPITAL IMPROVEMENT PLAN SUMMARY

Department	Account #	Account Name	Project Description	2025 Apprpr	Current Account Balance	FY2025 REQUESTS			Source of Non-Tax Funding							
						Dept Request	Mayor	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	-	-	-	-	-	-	-	
Historic Districts	21010103-54500	Bldg Maintenance	Drainage projects	10,000	29,583	10,000	10,000	10,000	-	-	-	-	-	-	-	
Assessor	21012103-53305	Revaluation	Revaluation Reserve	30,000	-	50,000	50,000	50,000	-	-	-	-	-	-	-	
MIS	21012151-57310	Equip Replacement	Technology Upgrades	70,000	2,405	73,500	71,500	71,500	-	-	-	-	-	-	-	
Public Safety																
Police	21020101-57510	Vehicle	Police Vehicles	114,055	75,628	106,653	53,326	53,326	-	-	-	-	-	-	-	
Police	21020101-56378	CALEA Accreditation	CALEA Accreditation	13,850	6,369	7,868	6,500	6,500	-	-	-	-	-	-	-	
Police	21020101-56379	Psych Exam Reserve	Psychological Exam Reserve	1,375	3,000	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	-	-	-	-	-	-	-	
Police	New Account	Firearm Replacement Reserve	Firearm Reserve Fund	-	-	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	-	-	-	-	-	-	-	
Police	21020101-58695	Body Cameras	Body Worn Cameras	7,050	13,604	7,050	7,050	7,050	-	-	-	-	-	-	-	
	21020103-57300	New Equipment	Radio Base Station Reserve Fund	54,500	53,761	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	-	-	-	-	-	-	-	
Ledyard Fire	21020501-57300	New Equipment	Fire Hose			3,000	3,000	3,000	-	-	-	-	-	-	-	
Ledyard Fire	21020501-57300	New Equipment	SCBA Replacement			12,000	12,000	12,000	-	-	-	-	-	-	-	
Ledyard Fire	21020501-57300	New Equipment	R-11 light tower	56,000	52,655	15,000	-	-	-	-	-	-	-	-	-	
Ledyard Fire	21020501-57300	New Equipment	Gear Dryer			12,000	12,000	12,000	-	-	-	-	-	-	-	
Ledyard Fire	21020501-57300	New Equipment	Battering ram			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	-	-	-	-	-	-	-	
Gales Ferry Fire	21020551-52615	Clothing Emerg. Serv.	Fire Fighter Personal Protective Equip.	13,000	9,408	16,000	16,000	16,000	-	-	-	-	-	-	-	
Gales Ferry Fire	21020551-57300	New Equipment	Communication Equipment			5,000	5,000	5,000	-	-	-	-	-	-	-	
Gales Ferry Fire	21020551-57300	New Equipment	Firefighting Equipment			3,000	3,000	3,000	-	-	-	-	-	-	-	
Gales Ferry Fire	21020551-57300	New Equipment	Air Bottles			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	-	-	-	-	-	-	-	
Gales Ferry Fire	21020551-57300	New Equipment	Breathing Air Compressor			12,000	12,000	12,000	-	-	-	-	-	-	-	
Gales Ferry Fire	21020551-57300	New Equipment	Jaws of Life Tools Replacement			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	-	-	-	-	-	-	-	
Admin Emerg Serv	21020401-57300	New Equipment	AED Reserve	7,500	49,539	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	-	-	-	-	-	-	-	
Public Works																
PW	21040101-57311	Heavy Equipment	Heavy Equipment	85,000	(78,311)	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	-	-	-	-	-	-	-	
PW	21040101-57313	Small Trucks	Small Trucks	40,000	40,700	40,000	40,000	40,000	-	-	-	-	-	-	-	
PW	21040101-57314	Light Equipment	Light Equipment	16,000	1,657	16,000	16,000	16,000	-	-	-	-	-	-	-	
PW	21040101-57315	Light Equipment	Pooled Vehicles	10,000	29,300	15,000	15,000	15,000	-	-	-	-	-	-	-	
PW	21040107-54005	Road Restoration	Road Restoration	1,000,000	289,100	1,115,000	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	-	-	-	-	-	
PW	21040111-58240	Building Reserve Fund	Municipal Building Reserve Fund	90,000	207,910	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	
Library																
Library			Technology Upgrades	4,000	-	-	-	-	-	-	-	-	-	-	-	
Parks & Recreation																
PR	Fund 0203	Site Improvements	See CIP Backup for Details	-	-	165,000	65,000	-	-	-	-	65,000	-	-	-	
Schools																
Capital / CNR	CNR TOTAL		See CIP Backup for Details	-	-	577,500	504,500	385,871	-	-	-	-	118,629	-	**	
Operating	OPERATING TOTAL		See CIP Backup for Details	-	-	134,500	134,500	-	-	-	-	-	-	134,500	***	
TOTAL						5,648,365	5,111,809	1,606,450	175,367	295,778	421,085	110,000	118,629	2,384,500		

** Gen Fd Carryover

*** BOE Operating Budget



TOWN OF LEDYARD CONNECTICUT

Fred B. Allyn III
Mayor

Kristen Chapman
Executive Assistant to the Mayor

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

Re: Contingency Plan

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

The following outlines possible General Government reductions/ increases for FY26 that could cover up to \$501,536 if the State of Connecticut reduced funding to the Town of Ledyard after budget passage:

- **Reduce capital purchase of new police cruisers from 2 to 1: \$57,000**
- **Reduce MIS capital technology upgrades: \$30,000**
- **Reduce tax levied portion of capital road restoration: \$300,000**
- **Reduce Public Works Salt and Sand budget (#1014010107-56301): \$25,000**
- **Reduce retirement cashouts (#10110253-52206): \$5,000**
- **Eliminate seasonal help in tax office (#10112131-51300): \$9,800**
- **Eliminate memberships for EDC (#10114305-58100): \$7,236**
- **Increase building permit fees on interim basis: +\$12,500**
- **Utilize Surplus funds to budget shortfall: \$55,000**

It is noted that the General Government operates very lean in both expenses and staffing, so each of these items will have its own impact on the taxpayer- be it in the form of lesser road conditions, reduced services, reduced economic development opportunities, increased fees or a combination of the above.