

LEDYARD
Town Council
Public Hearing



Proposed Budget
Fiscal Year 2026-2027

TUESDAY, APRIL 21, 2026

7:00 p.m.

Council Chambers

741 Colonel Ledyard Highway
Ledyard, CT 06339

Referendum Vote

TUESDAY, MAY 19, 2026

Budget Process

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

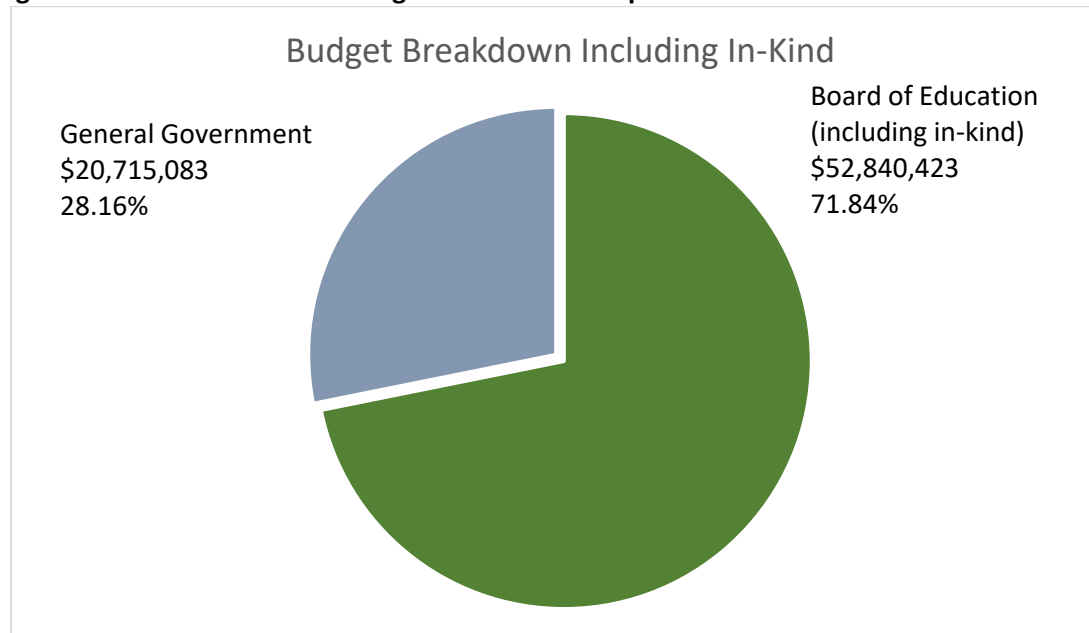
The proposed budget offers a set of priorities for the taxpayers to consider.

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

Budget Pressures

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

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



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

Description	Gross Expense	BOE Share %	Total BOE Amount
Director of Finance	\$ 136,990	20.00%	\$ 27,398
Assistant Finance Director	75,755	20.00%	15,151
Treasurer	20,138	20.00%	4,028
School Nurses Salary	342,080	100.00%	342,080
School Nurses Aides	84,895	100.00%	84,895
School Nurse - Admin Wages	50,801	100.00%	50,801
School Nurse - Other Wages	23,100	100.00%	23,100
School Nurses Operating	300	100.00%	300
School Nurses - Training	1,200	100.00%	1,200
Defined Contribution Employer Contr School Nurses	18,680	100.00%	18,680
Employer Contr to Health Ins--School Nurses	99,704	100.00%	99,704
In-lieu of healthcare payment for school nurses	9,000	100.00%	9,000
Employer Contr Health Ins--BOE	6,651,000	100.00%	6,651,000
Retiree Health - BOE	500,000	100.00%	500,000
Workers' Compensation, BOE	313,200	100.00%	313,200
Social Security for in-kind salaries	547,453	7.65%	41,880
Property Insurance, BOE	90,150	100.00%	90,150
School Leaders Liability Insurance	16,200	100.00%	16,200
General Liability	174,000	50.00%	87,000
Public Officials Liability	44,000	50.00%	22,000
Cyber Coverage	35,100	50.00%	17,550
Defined Contribution Employer Contr BOE Employees	55,000	100.00%	55,000
Financial Software	70,000	50.00%	35,000
Debt P&I on School Buildings	2,171,271	100.00%	2,171,271
Capital	306,500	100.00%	306,500
Total In-Kind Education Expenses included in the General Government Budget			\$ 10,983,088

Budget Highlights

Board of Education Expenditures as proposed increased by 3.45%, or \$1,395,093 (0.75 mills)

General Government Operating Expenditures as proposed (less Healthcare) increased by 2.28%, or \$460,233 (0.25 mills)

Overall Healthcare costs increased by 9.49%, or \$811,210 (0.44 mills)

The proposed contribution to fund town-wide capital increased by 43.53% or \$512,708 (0.28 mills).

Total expenditures as proposed are \$73,555,506 or a combined 4.52% increase.

	Revised		Proposed		Increase (Decrease)	
	Budget FY 26	Budget FY 27	Dollars	Percentage		
General Government	\$ 14,745,171	\$ 15,787,534	\$ 1,042,363	7.07%		
Public Safety	4,948,901	5,146,010	197,109	3.98%		
Public Works	3,371,286	3,516,761	145,475	4.32%		
Health & Welfare	512,490	550,188	37,698	7.36%		
Library	641,958	652,651	10,693	1.67%		
Parks & Recreation	668,985	690,299	21,314	3.19%		
Education	40,462,242	41,857,335	1,395,093	3.45%		
Debt Service	3,847,450	3,664,241	(183,209)	(4.76%)		
Capital	1,177,779	1,690,487	512,708	43.53%		
	<u>\$ 70,376,262</u>	<u>\$ 73,555,506</u>	<u>\$ 3,179,244</u>	<u>4.52%</u>		

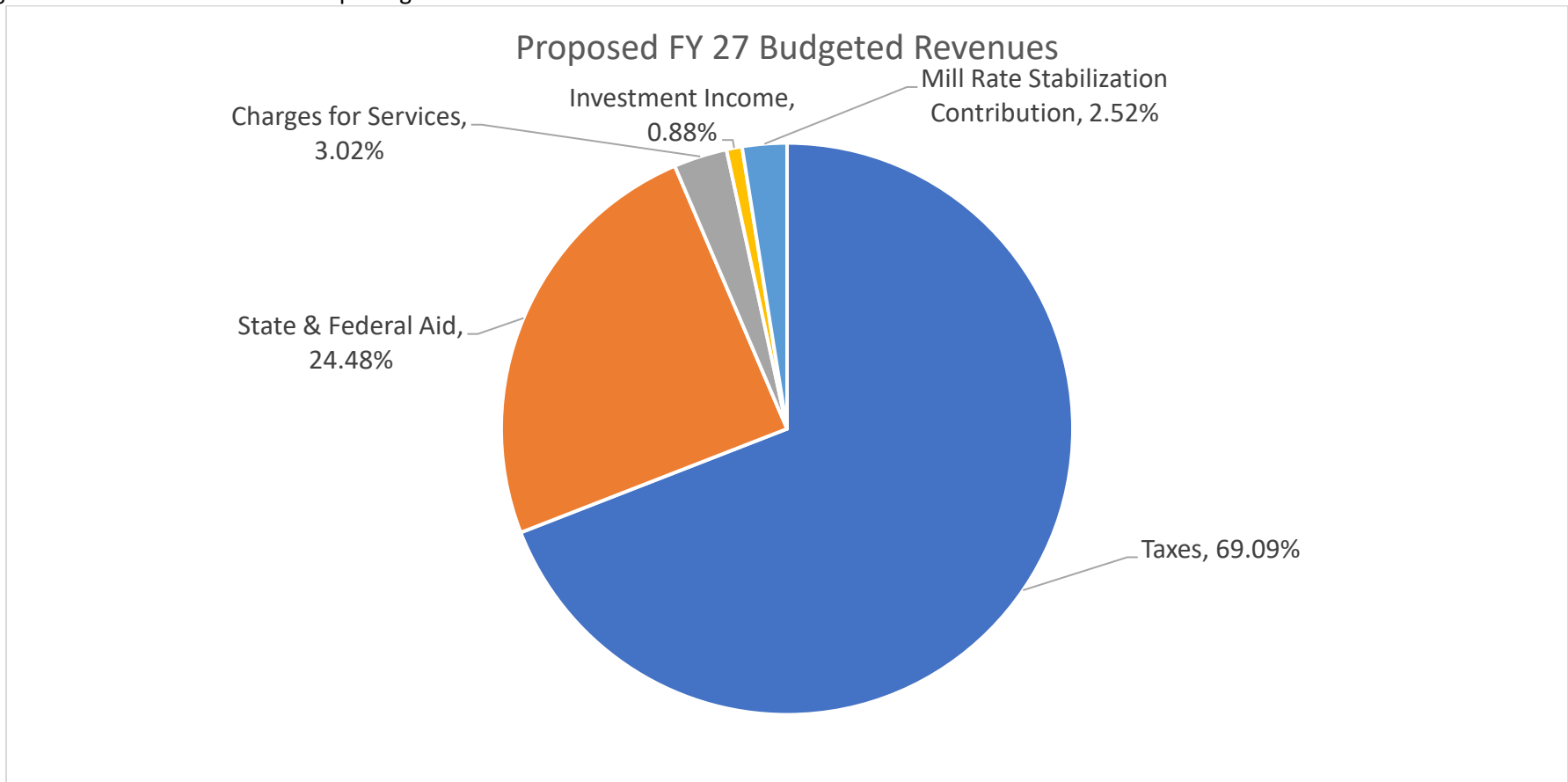
Funding of the Budget

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

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

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

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



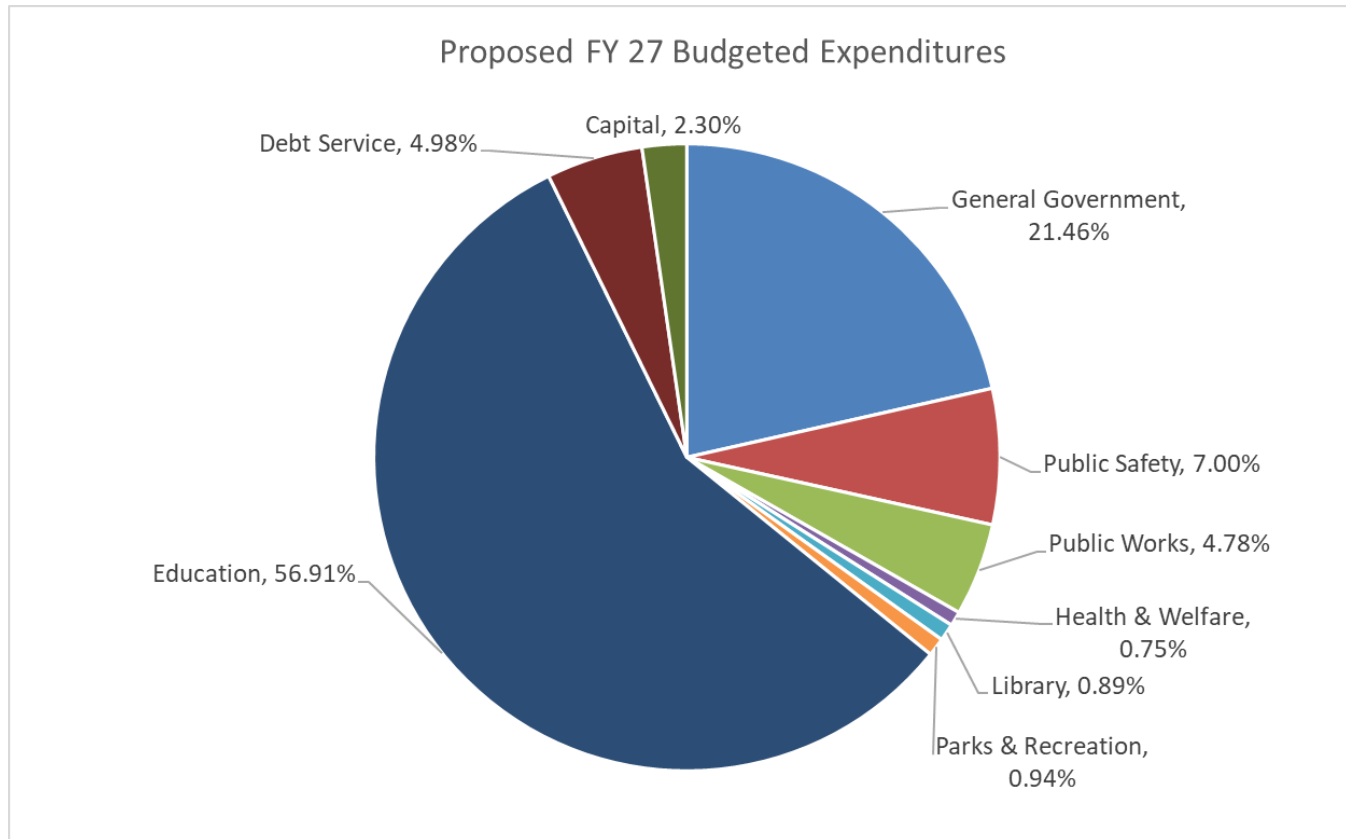
Fund Balance

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

Expenditure Summary- General Government

Proposed General Government spending (excluding Healthcare costs and capital) is projected to increase by \$460,233 to \$20,652,684 - a 2.28% increase. “In-Kind” expenses, which are expenses under the Gen. Gov budget but for school purposes is \$10,983,088. In-Kind includes BoE Healthcare, school nurses/aides, workers comp and insurance and Principal and Interest on school projects.

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

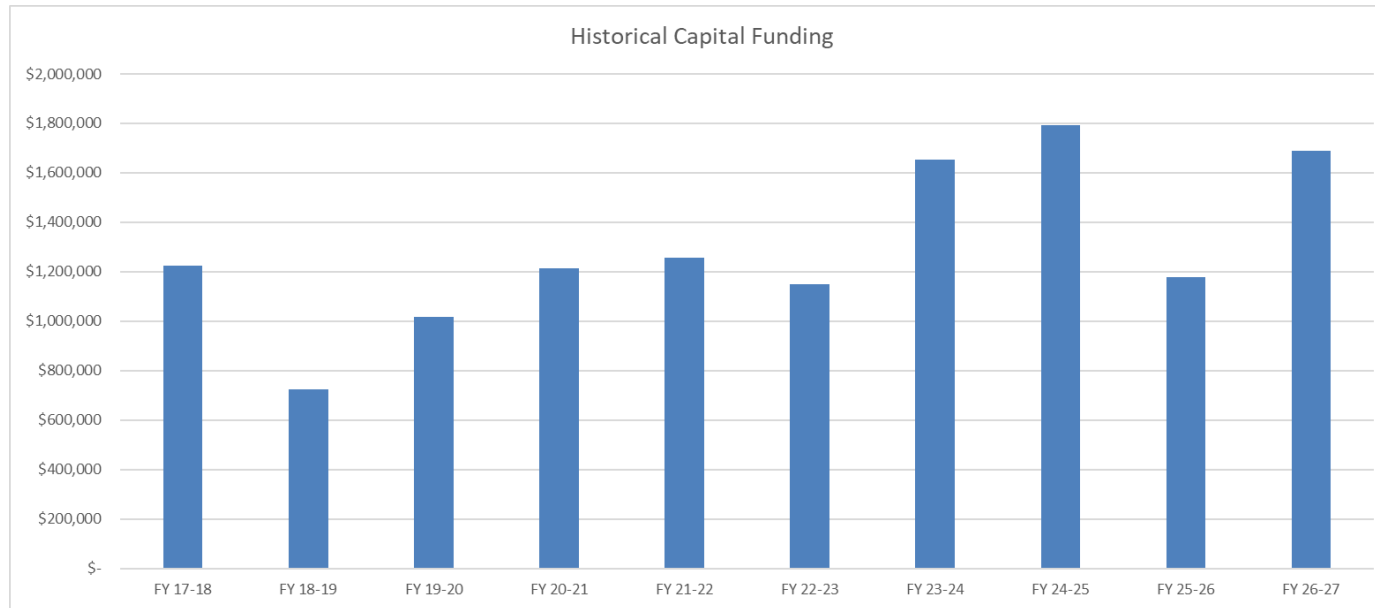


Top Departments by Expense (excluding fringe)

- Police /ACO/ Dispatch: \$4,135,251 (2.2 mills)
- Public Works (including trash contract): \$ 3,516,761 (1.89 mills)
- Fire/Ambulance Services: \$ 1,010,759 (0.54 mills)
- Libraries: \$652,651 (0.35 mills)
- Parks and Rec / Sr. Center: \$ 690,299 (0.37 mills)

Capital Improvement Plan

The FY26 Capital Improvement Plan (CIP) funds at \$1,690,487 of the tax levy- 2nd highest in last 9 years.



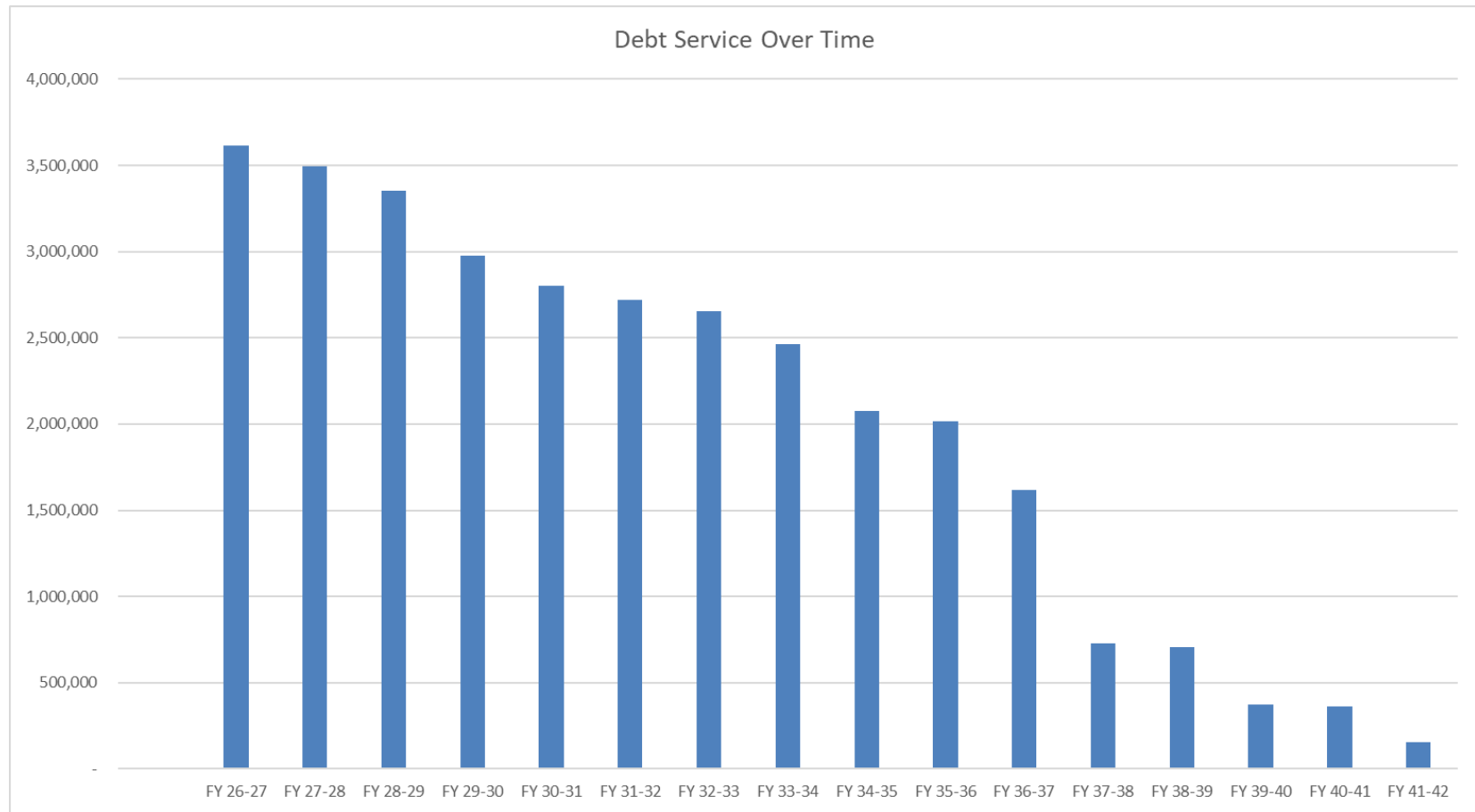
Key CIP Funding includes the following:

- LMS Cafeteria expansion: \$600,000
- Fire apparatus replacement program \$384,305
- Road Maintenance (not major resurfacing): \$197,141
- Public Works Lg. trucks \$190,000
- JWL Classroom upgrades \$140,000
- BoE district wide HVAC maintenance: \$140,000
- Gen Gov. Bldg. reserve fund: \$100,000

Debt Service

Debt Service repays borrowed funds (debt issued). current outstanding debt includes Ledyard Middle School, Gallup Hill School, Ledyard Police Station and Clean Water Funds for water main extensions.

Total Debt Service requires \$3,664,241 which represents a decrease of (\$183,209) from FY26. It is noted that \$816,322 of the aforementioned total is interest expense, or 0.44 mills in the FY27 budget.



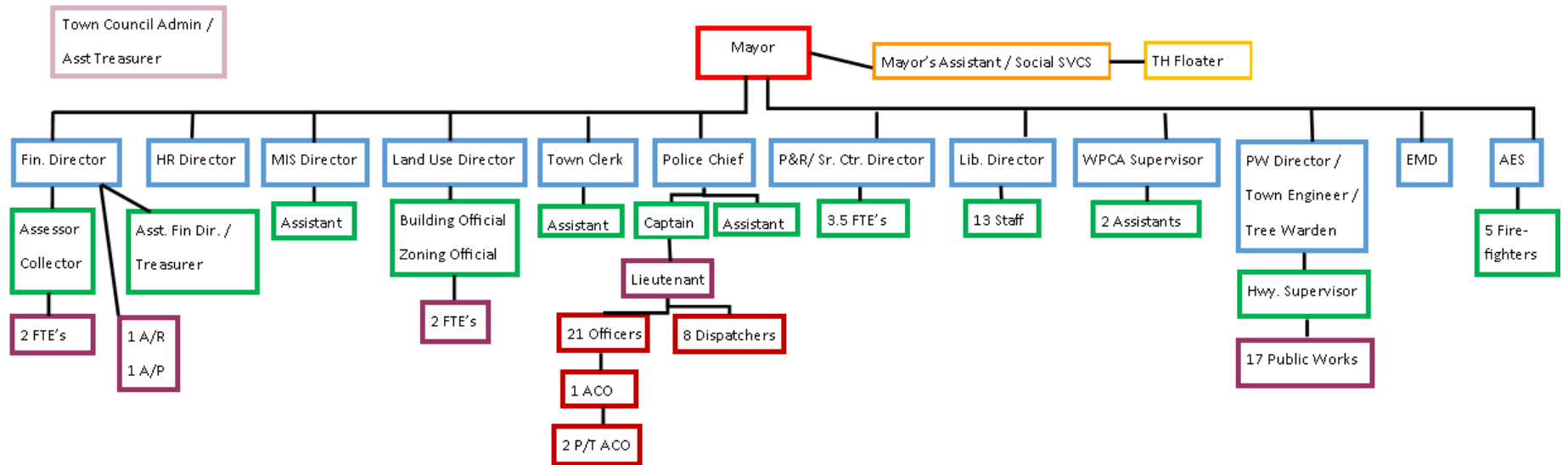
The Value of a Mil of Taxes

One Mil of taxes = \$1,854,535

To increase or decrease the mil rate by **one tenth of a mil** (0.10) requires *EITHER* new revenue of \$185,436 *OR* reduced spending of \$185,436

To a taxpayer with an assessed value of \$200,000, 1/10th of a mil of taxes equates to \$20 annually or \$1.67 per month.

Town of Ledyard
General Government Organizational Chart



TOWN OF LEDYARD
FISCAL YEAR 2027 TOWN COUNCIL PROPOSED BUDGET
EXPENDITURE DETAIL

DEPARTMENT	ACCOUNT #	ACCOUNT DESCRIPTION	FY 2023	FY 2024	FY 2025	FY 2026				FY 2027					
			ACTUAL	ACTUAL	ACTUAL	ADOPTED	REVISED	YTD-1/31/26	% of REVISED	DEPT PROPOSED	Diff vs FY26 Revised	MAYOR PROPOSED	Diff vs FY26 Revised	COUNCIL PROPOSED	Diff vs FY26 REVISED
TOWN COUNCIL															
	10110101	51601	17,924	18,550	19,082	19,551	19,551	11,279		20,138	587	20,138	587	20,138	587
	10110101	51602	66,862	68,730	79,543	82,624	82,624	47,668		85,103	2,479	85,103	2,479	85,103	2,479
	10110101	53300								30,000	30,000	30,000	30,000	30,000	
	10110101	53600								50,110	10,000	50,110	10,000	50,110	(4,860)
	10110101	53610	35,875	36,385	38,200	40,110	40,110	21,000		30,000	10,000	30,000	10,000	30,000	
	10110101	56100	10,357	117,305	5,919	70,000	70,000	34,855		100,000	30,000	100,000	30,000	100,000	30,000
	10110101	56101	1,404	1,645	958	3,971	3,971	322		3,745	(226)	3,745	(226)	3,745	(226)
	10110101	58790				3,000	3,000			3,000		3,000		3,000	
			132,422	242,615	143,702	219,256	219,256	115,124	52.51%	292,096	72,840	292,096	72,840	277,236	57,980
ETHICS COMMISSION															
	10110102	56100												3,000	3,000
														3,000	3,000
HISTORIC DISTRICTS															
	10110103	52205	10,333	15,500	1,292										
	10110103	54500	5,205	6,123	7,407	7,500	7,500	1,280		6,000	(1,500)	6,000	(1,500)	6,000	(1,500)
	10110103	54501	3,626	3,814	3,578	3,151	4,015			5,500	1,485	5,500	1,485	5,500	1,485
	10110103	56100	1,862	1,845	2,022	4,015	3,151	1,269		6,060	2,909	6,060	2,909	6,060	2,909
	10110103	56101	1,348	1,377	1,778	1,605	1,605	628		2,150	545	2,150	545	2,150	545
	10110103	58790	1,175	1,500	192	1,500	1,500			1,500		1,500		1,500	
			23,549	30,159	16,269	17,771	17,771	3,177	17.88%	21,210	3,439	21,210	3,439	21,210	3,439
CEMETERY COMMITTEE															
	10110107	56100	1,990	6,200	1,978	2,000	2,000			5,000	3,000	4,000	2,000	4,000	2,000
			1,990	6,200	1,978	2,000	2,000			5,000	3,000	4,000	2,000	4,000	2,000
MAYOR'S OFFICE															
	10110201	51160													
	10110201	51305	18,156	18,940	19,780	28,692	28,692	15,010		28,692		28,692		28,692	
	10110201	51604	99,519	107,000	107,000	107,000	107,000	61,731		107,000		115,820	8,820	115,820	8,820
	10110201	51607	45,285	45,532	57,951	68,438	68,438	39,107		65,611	(2,827)	58,240	(10,198)	59,987	(8,451)
	10110201	51700													
	10110201	55301	4,448	3,499	5,148	5,000	5,000	2,964		5,200	200	5,200	200	5,200	200
	10110201	56100	1,704	957	780	2,500	2,500	106		2,000	(500)	2,000	(500)	2,000	(500)
	10110201	58790	7,011	7,644	8,719	1,000	1,000	340		5,000	4,000	5,000	4,000	6,000	5,000
			176,123	183,572	199,378	212,630	212,630	119,258	56.09%	213,503	873	214,952	3,232	217,699	5,069
ADMINISTRATIVE SUPPORT															
	10110203	53700	58,956	62,702	57,784	57,700	57,700	32,126		58,000	300	58,000	300	58,000	300
	10110203	54311	10,900	10,900	10,900	10,900	10,900			10,900		10,900		10,900	
	10110203	55247	896	174	244	500	500	219		500		500		500	
	10110203	55410	16,365	16,139	6,759	10,000	10,000	2,725		10,000		10,000		10,000	
	10110203	56205	4,000	3,940	3,817	4,500	4,500	2,124		4,000	(500)	4,000	(500)	4,000	(500)
	10110203	56900	5,952	9,742	9,223	6,500	6,500	2,848		6,500		6,500		6,500	
	10110203	56910	16,268	14,602	17,957	16,000	16,000	13,299		16,500	500	16,500	500	16,500	500
	10110203	58100	8,477	8,900	8,477	8,900	8,900	8,966		9,100	200	9,100	200	9,100	200
	10110203	58105	10,218	10,848	11,218	11,500	11,500	11,147		11,800	300	11,800	300	11,800	300
			132,032	137,524	126,889	126,500	126,500	73,454	58.07%	127,300	800	127,300	800	127,300	800
LEGAL SERVICES															
	10110205	53610	73,522	84,531				4,484							
	10110205	53615	16,377	16,090	31,560	20,000	20,000			20,000		20,000		20,000	
			89,899	100,621	31,560	20,000	20,000	4,484	22.42%	20,000		20,000		20,000	
PROBATE															
	10110207	54900	8,287	8,630	9,000	10,000	10,000	3,527		10,000		10,000		10,000	
			8,287	8,630	9,000	10,000	10,000	3,527		10,000		10,000		10,000	
PROPERTY INSURANCE															
	10110209	55210	70,425	70,511	75,591	82,675	82,675	57,679		80,750	(1,925)	80,750	(1,925)	80,750	(1,925)
	10110209	55220	7,350	7,340	7,810	8,635	8,635	6,024		8,450	(185)	8,450	(185)	8,450	(185)
	10110209	55231	16,180	16,150	17,188	19,000	19,000	13,256		18,600	(400)	18,600	(400)	18,600	(400)
	10110209	55232	151,528	151,456	165,031	177,870	177,870	125,354		174,000	(3,870)	174,000	(3,870)	174,000	(3,870)
	10110209	55233	38,280	38,210	40,646	44,945	44,945	31,356		44,000	(945)	44,000	(945)	44,000	(945)
	10110209	55234	14,100	14,080	14,975	16,555	16,555	11,550		16,200	(355)	16,200	(355)	16,200	(355)
	10110209	55235	7,110	7,090											
	10110209	55241	78,420	78,420	83,426	92,250	92,250	64,358		90,150	(2,100)	90,150	(2,100)	90,150	(2,100)
	10110209	55242	56,166	58,806	66,867	72,715	72,715	70,204		75,000	2,285	75,000	2,285	75,000	2,285
	10110209	55245	6,646	15,665	3,127	20,000	20,000			20,000		20,000		20,000	
	10110209	55246	110			10,000	10,000			10,000		10,000		10,000	
	10110209	55249		32,499	34,736	36,480	36,480	33,033		35,100	(1,380)	35,100	(1,380)	35,100	(1,380)
			446,465	490,227	509,397	581,125	581,125	412,814	71.04%	572,250	(8,875)	572,250	(8,875)	572,250	(8,875)
HEALTH DISTRICT															
	10110211	58790	117,038	116,400	116,400	120,890	120,890	120,889		125,451	4,561	125,451	4,561	125,451	4,561
			117,038	116,400	116,400	120,890	120,890	120,889	100.00%	125,451	4,561	125,451	4,561	125,451	4,561
CONSERVATION COMMISSION															
	10110213	56100	60	481	1,075	1,150	1,150	13		1,150		1,150		1,150	
	10110213	57300				1,500	1,500			1,500		1,500		1,500	
	10110213	58790			925	925	925			925		925		925	
			60	481	2,000	3,575	3,575	13	0.36%	3,575		3,575		3,575	
HUMAN RESOURCES STAFF															
	10110251	51606	115,083	90,019	92,427	97,850	97,850	56,452		100,786	2,936	100,786	2,936	100,786	2,936
	10110251	53610			22,831	40,000	40,000	9,517		30,000	(10,000)	30,000	(10,000)	30,000	(10,000)
	10110251	58110	2,092	1,735	564	1,950	1,950	846		1,950		1,950		1,950	
			117,175	91,754	115,822	139,800	139,800	66,815	47.79%	132,736	(7,064)	132,736	(7,064)	132,736	(7,064)

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DEPARTMENT	ACCOUNT #	ACCOUNT DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026				FY 2027						
						ADOPTED	REVISED	YTD-1/31/26	% of REVISED	DEPT PROPOSED	Diff vs FY26 Revised	MAYOR PROPOSED	Diff vs FY26 Revised	COUNCIL PROPOSED	Diff vs FY26 REVISED	
EMPLOYEE EXPENSES																
	10110253	52000 HEALTH CARE GEN GOV	943,154	890,261	922,439	1,122,900	1,122,900	643,259	-	1,423,100	300,200	1,405,500	282,600	1,396,000	273,100	
	10110253	52100 HEALTH CARE BOE	4,920,692	5,700,111	5,403,215	6,069,790	6,069,790	3,196,516	-	6,781,400	711,610	6,696,500	626,710	6,651,000	581,210	
	10110253	52101 HEALTHCARE WAIVERS	225,531	223,743	237,710	275,000	275,000	122,440	-	275,000	-	275,000	-	275,000	-	
	10110253	52102 BENEFITS CONSULTANT	2,500	-	-	-	-	-	-	-	-	-	-	-	-	
	10110253	52105 HEALTHCARE-FIREFIGHTERS	85,217	102,576	124,449	133,100	133,100	61,914	-	106,000	(27,100)	106,000	(27,100)	106,000	(27,100)	
	10110253	52106 BDE RETIREE HEALTHCARE	488,934	41,905	470,868	525,000	525,000	4,300	-	525,000	-	525,000	-	500,000	(25,000)	
	10110253	52201 HEALTH CARE TEAMSTERS	360,894	347,190	427,740	418,000	418,000	204,385	-	427,000	9,000	427,000	9,000	427,000	9,000	
	10110253	52203 MISC EMPLOYEE EXPENSES	4,616	3,523	3,762	7,000	7,000	1,385	-	7,000	-	7,000	-	7,000	-	
	10110253	52204 PRE-EMPLOYMENT TESTING	3,919	3,796	5,696	5,000	5,000	1,371	-	5,500	500	5,500	500	5,500	500	
	10110253	52205 CONTRACTUAL ALLOWANCES	35,891	53,801	43,323	65,000	65,000	30,970	-	65,000	-	65,000	-	65,000	-	
	10110253	52206 RETIREMENT CASHOUT	62,741	76,660	95,115	75,000	75,000	34,475	-	75,000	-	75,000	-	75,000	-	
	10110253	52207 PAYROLL EXPENSES	11,334	11,008	11,558	12,000	12,000	6,907	-	12,000	-	12,000	-	12,000	-	
	10110253	52300 RETIREMENT	1,163,197	950,000	850,000	740,000	740,000	-	-	750,000	10,000	750,000	10,000	750,000	10,000	
	10110253	52310 DEFINED CONTR PLAN	363,253	488,339	578,058	615,000	615,000	375,500	-	630,000	15,000	630,000	15,000	630,000	15,000	
	10110253	52400 SALARY BENEFIT ADJUSTMENT	103,792	63,994	20,367	50,000	25,659	587	-	110,000	84,341	110,000	84,341	110,000	84,341	
	10110253	52500 SOCIAL SECURITY	630,590	626,116	646,957	680,000	680,000	431,260	-	660,000	(20,000)	680,000	-	680,000	-	
	10110253	52600 UNEMPLOYMENT COMP	2,829	9,265	12,956	10,000	10,000	973	-	5,000	(5,000)	5,000	(5,000)	5,000	(5,000)	
	10110253	52900 WORKER'S COMP GEN GOV	101,085	99,428	99,423	104,400	104,400	74,565	-	104,400	-	104,400	-	104,400	-	
	10110253	52910 WORKERS COMP BOE	303,254	298,282	298,271	313,183	313,183	223,694	-	313,200	17	313,200	17	313,200	17	
	10110253	52915 LIFE/LTD/AD&D INSURANCE	13,089	13,391	22,209	22,800	22,800	14,639	-	23,000	200	23,000	200	23,000	200	
			9,826,512	10,003,389	10,274,116	11,243,173	11,218,832	5,429,011	48.39%	12,297,600	1,078,768	12,215,100	996,268	12,135,100	916,268	
REGISTRARS																
	10110301	51700 ADMINISTRATIVE WAGES	39,191	45,210	48,000	53,820	53,820	43,818	-	56,160	2,340	55,435	1,615	55,435	1,615	
	10110301	56100 OPERATING EXPENSES	1,039	-	48,000	53,820	53,820	43,818	-	56,160	2,340	55,435	1,615	55,435	1,615	
			40,230	45,210	48,000	53,820	53,820	43,818	81.42%	56,160	2,340	55,435	1,615	55,435	1,615	
ELECTIONS																
	10110303	51710 OTHER WAGES	-	11,862	34,487	36,042	36,042	20,002	-	56,363	20,321	56,363	20,321	56,363	20,321	
	10110303	51720 STIPENDS	12,615	-	-	-	-	-	-	-	-	-	-	-	-	
	10110303	53645 TRAINING	-	2,452	3,550	3,620	3,620	170	-	4,900	8,520	4,900	4,900	4,900	4,900	
	10110303	54310 EQUIPMENT MAINTENANCE	2,250	2,250	1,236	3,800	3,800	1,800	-	4,000	200	4,000	200	4,000	200	
	10110303	55300 COMMUNICATIONS	-	1,579	60	1,600	1,600	-	-	1,600	-	1,600	-	1,600	-	
	10110303	56900 OTHER SUPPLIES	12,057	18,710	14,440	17,750	17,750	1,369	-	20,250	2,500	20,250	2,500	20,250	2,500	
	10110303	58300 EMPLOYEE REIMBURSEMENT	-	152	193	250	250	-	-	250	-	250	-	250	-	
			26,922	37,005	53,966	63,062	63,062	23,341	37.01%	90,983	27,921	90,983	27,921	90,983	27,921	
TOWN CLERK																
	10110311	51600 DEPARTMENT HEAD WAGES	63,689	65,680	67,558	77,400	77,400	44,654	-	79,722	2,322	79,722	2,322	79,722	2,322	
	10110311	51615 ASSISTANT WAGES	46,913	50,013	54,996	55,320	55,320	31,968	-	55,328	8	55,328	8	55,328	8	
	10110311	53600 ACCOUNTING SERVICES/AUDIT	4,000	4,000	4,000	4,000	4,000	1,000	-	4,000	-	4,000	-	4,000	-	
	10110311	56100 OPERATING EXPENSES	29,039	27,402	27,161	30,100	30,100	2,417	-	31,040	940	31,040	940	31,040	940	
	10110311	56135 RECORDINGS/LICENSING SUPPLIES	8,550	4,198	4,426	5,475	5,475	920	-	5,475	-	5,475	-	5,475	-	
	10110311	58110 TRAINING/MTGS/DUES/SUBSCRIP	1,328	1,202	1,545	1,350	1,350	800	-	1,350	-	1,350	-	1,350	-	
			153,699	152,495	159,186	173,645	173,645	81,759	47.08%	176,915	3,270	176,915	3,270	176,915	3,270	
FINANCE																
	10112101	51600 DEPARTMENT HEAD WAGES	106,021	108,817	111,939	133,000	133,000	76,731	-	136,990	3,990	136,990	3,990	136,990	3,990	
	10112101	51603 ASST FINANCE DIR	67,958	69,784	71,784	73,548	73,548	42,432	-	75,755	2,207	75,755	2,207	75,755	2,207	
	10112101	51615 ASSISTANT WAGES	87,876	86,115	98,839	100,902	100,902	56,494	-	98,900	(2,002)	98,900	(2,002)	98,900	(2,002)	
	10112101	56100 OPERATING EXPENSES	2,457	1,526	1,645	2,650	2,650	1,025	-	2,650	-	2,650	-	2,650	-	
	10112101	56200 HEATING OIL/PROPANE	71,010	47,957	56,631	68,000	68,000	24,702	-	65,000	(3,000)	65,000	(3,000)	65,000	(3,000)	
	10112101	56220 ELECTRICITY	138,998	138,519	162,780	180,000	180,000	74,015	-	175,000	(5,000)	175,000	(5,000)	175,000	(5,000)	
	10112101	58110 TRAINING/MTGS/DUES/SUBSCRIP	1,319	1,837	2,029	3,000	3,000	40	-	2,500	(500)	2,500	(500)	2,500	(500)	
			475,639	454,555	505,647	561,100	561,100	275,439	49.09%	556,795	(4,305)	556,795	(4,305)	556,795	(4,305)	
ASSESSOR																
	10112111	51610 SUPERVISORS	111,071	108,429	85,522	85,522	87,651	50,664	-	89,843	2,192	89,843	2,192	89,843	2,192	
	10112111	51615 ASSISTANT WAGES	41,447	44,201	43,045	47,612	47,612	26,118	-	46,665	(947)	46,665	(947)	46,665	(947)	
	10112111	51710 OTHER WAGES	-	-	25,000	25,000	25,000	12,500	-	25,000	-	25,000	-	25,000	-	
	10112111	53610 LEGAL SERVICES (NEW)	-	-	-	-	-	-	-	1,000	1,000	1,000	1,000	1,000	-	
	10112111	53700 CONTRACT MAINTENANCE/LEASES	14,461	16,246	9,916	21,000	21,000	19,508	-	21,000	-	21,000	-	21,000	-	
	10112111	56100 OPERATING EXPENSES	1,070	1,068	1,391	3,000	3,000	1,401	-	3,000	-	3,000	-	3,000	-	
	10112111	58110 TRAINING/MTGS/DUES/SUBSCRIP	1,344	2,269	2,769	2,700	2,700	560	-	3,000	300	3,000	300	3,000	300	
			169,393	173,218	167,143	184,834	186,963	110,751	59.24%	189,508	2,545	189,508	2,545	189,508	2,545	
TAX COLLECTOR																
	10112131	51300 SEASONAL HELP	3,304	7,398	6,700	6,400	6,400	5,260	-	6,400	-	6,400	-	6,400	-	
	10112131	51610 SUPERVISORS	67,541	69,269	71,017	72,801	72,801	41,789	-	74,620	1,819	74,620	1,819	74,620	1,819	
	10112131	51615 ASSISTANT WAGES	42,366	45,369	46,804	51,452	51,452	29,684	-	51,452	-	51,452	-	51,452	-	
	10112131	53610 LEGAL SERVICES (NEW)	-	-	179	500	500	-	-	500	-	500	-	500	-	
	10112131	53700 CONTRACT MAINTENANCE/LEASES	2,105	2,650	2,650	2,800	2,800	1,200	-	2,800	-	2,800	-	2,800	-	
	10112131	54421 TAX REFUNDS	104,439	151,811	119,591	-	-	39,435	-	-	-	-	-	-	-	
	10112131	56100 OPERATING EXPENSES	23,029	22,416	24,184	24,800	24,800	7,342	-	24,800	-	24,800	-	24,800	-	
	10112131	58110 TRAINING/MTGS/DUES/SUBSCRIP	1,733	1,561	2,383	2,400	2,400	628	-	2,500	100	2,500	100	2,500	100	
	10112131	58506 TAX UNDERPAYMENT	-	-	-	150	150	-	-	150	-	150	-	150	-	
			244,517	300,474 </												

TOWN OF LEDYARD
FISCAL YEAR 2027 TOWN COUNCIL PROPOSED BUDGET
EXPENDITURE DETAIL

DEPARTMENT	ACCOUNT #	ACCOUNT DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026				FY 2027										
						ADOPTED	REVISED	YTD-1/31/26	% OF REVISED	DEPT PROPOSED	Diff vs FY26 Revised	MAYOR PROPOSED	Diff vs FY26 Revised	COUNCIL PROPOSED	Diff vs FY26 REVISED					
MIS																				
	10112151	51130 OVERTIME	-	-	-	1,250	1,250	798		1,250	-	1,250	-	1,250	-	1,250	-			
	10112151	51610 SUPERVISORS	80,604	79,020	84,212	91,604	95,764	53,801		98,156	2,392	98,156	2,392	98,156	2,392	98,156	2,392			
	10112151	51700 ADMINISTRATIVE WAGES	39,674	46,661	49,987	57,658	57,658	32,789		57,658	-	57,658	-	57,658	-	57,658	-			
	10112151	53655 MEETING MANAGEMENT SYSTEM	15,952	23,263	24,912	20,910	20,910			23,001	2,091	23,001	2,091	23,001	2,091	23,001	2,091			
	10112151	53657 WEBSITE UPGRADE/SUPPORT	6,853	8,332	9,455	9,970	9,970	9,968		10,297	327	10,297	327	10,297	327	10,297	327			
	10112151	53690 SOFTWARE SUPPORT & MAINT	113,622	100,775	88,124	90,111	90,111	90,065		92,134	2,023	92,134	2,023	92,134	2,023	92,134	2,023			
	10112151	53695 FINANCIAL SOFTWARE HOSTING	22,000	21,000	22,050	23,153	23,153			23,732	579	23,732	579	23,732	579	23,732	579			
	10112151	53696 LAND USE SOFTWARE LICENSING	10,500	11,532	39,157	26,700	26,700	24,000		24,000	(2,700)	24,000	(2,700)	24,000	(2,700)	24,000	(2,700)			
	10112151	54200 REPAIRS & MAINTENANCE	4,842	6,355	16,057	16,920	16,920	6,759		17,346	426	17,346	426	17,346	426	17,346	426			
	10112151	55330 TELEPHONE & FAX SERVICE	12,734	12,827	11,775	10,968	10,968	4,453		11,275	307	11,275	307	11,275	307	11,275	307			
	10112151	55340 INTERNET SERVICE	7,500	8,832	9,000	9,000	9,000	2,711		9,000	-	9,000	-	9,000	-	9,000	-			
	10112151	56900 OTHER SUPPLIES	6,215	6,239	5,992	6,000	6,000	5,991		6,000	-	6,000	-	6,000	-	6,000	-			
	10112151	57400 COMPUTER EQUIPMENT	3,965	11,275	-	-	-	-		-	-	-	-	-	-	-	-			
	10112151	57410 COMPUTER SOFTWARE	10,065	14,027	32,266	31,204	31,204	29,353		53,556	22,352	53,556	22,352	53,556	22,352	53,556	22,352			
	10112151	58110 TRAINING/MTGS/DUES/SUBSCRIP	976	835	1,009	1,010	1,010			910	(100)	910	(100)	910	(100)	910	(100)			
			335,502	350,973	393,992	396,458	400,618	283,841	70.85%	428,315	27,697	428,315	27,697	428,315	27,697	428,315	27,697			
LAND USE																				
	10114301	51130 OVERTIME	-	-	-	5,450	5,450	1,403		5,450	-	5,450	-	5,450	-	5,450	-			
	10114301	51600 DEPARTMENT HEAD WAGES	95,274	113,220	108,665	108,150	108,150	62,394		111,395	3,245	111,395	3,245	111,395	3,245	111,395	3,245			
	10114301	51610 SUPERVISORS	116,962	145,738	143,215	148,004	148,004	84,243		150,472	2,468	150,472	2,468	150,472	2,468	150,472	2,468			
	10114301	51615 ASSISTANT WAGES	59,647	81,167	77,695	80,632	91,917	45,461		99,807	7,890	99,807	7,890	99,807	7,890	99,807	7,890			
	10114301	51800 PART-TIME WAGES	308	-	-	400	400	-		400	-	400	-	400	-	400	-			
	10114301	53300 PROFESSIONAL/TECH SERVICES	-	-	13,448	50,000	50,000			50,000	-	50,000	(10,000)	50,000	(10,000)	50,000	(10,000)			
	10114301	53610 LEGAL SERVICES (INW)	-	-	75,635	40,000	40,000	21,436		40,000	-	40,000	-	40,000	-	40,000	-			
	10114301	55410 ADVERTISING/LEGAL NOTICES	-	-	5,014	6,500	6,500	2,478		6,500	-	6,500	-	6,500	-	6,500	-			
	10114301	56100 OPERATING EXPENSES	5,474	5,129	2,494	6,000	6,000	1,919		6,000	-	6,000	-	6,000	-	6,000	-			
	10114301	58110 TRAINING/MTGS/DUES/SUBSCRIP	1,566	2,758	2,312	5,720	5,720	1,324		6,460	740	6,460	740	6,460	740	6,460	740			
			279,231	348,012	433,699	446,067	462,141	220,658	47.75%	476,484	14,343	466,484	4,343	466,484	4,343	466,484	4,343			
PLANNING COMMISSION																				
	10114303	53400 OTHER PROFESS/TECH SERVICES	850	1,711	2,400	-	-	-		-	-	-	-	-	-	-	-			
	10114303	56100 OPERATING EXPENSES	430	217	210	1,000	1,000	55		1,000	-	1,000	-	1,000	-	1,000	-			
			1,280	1,928	2,610	1,000	1,000	55	5.50%	1,000	-	1,000	-	1,000	-	1,000	-			
EDC																				
	10114305	56100 OPERATING EXPENSES	36	-	94	500	500	-		500	-	500	-	500	-	500	-			
	10114305	58100 DUES & FEES	5,695	7,236	7,560	7,640	7,640	7,251		7,640	-	7,640	-	7,640	-	7,640	-			
			5,731	7,236	7,654	8,140	8,140	7,251	89.08%	8,140	-	8,140	-	8,140	-	8,140	-			
IWWC																				
	10114501	56100 OPERATING EXPENSES	443	443	245	500	500	-		500	-	500	-	500	-	500	-			
			323	443	245	500	500	-	0.00%	500	-	500	-	500	-	500	-			
ZONING BOARD OF APPEALS																				
	10114507	56100 OPERATING EXPENSES	368	375	370	500	500	-		530	30	530	30	530	30	530	30			
			368	375	370	500	500	-	0.00%	530	30	530	30	530	30	530	30			
POLICE																				
	10120101	51130 OVERTIME	434,703	396,803	397,192	345,050	345,050	297,856		549,800	204,750	440,400	95,350	440,400	95,350	440,400	95,350			
	10120101	51608 DEPARTMENT HEAD - CHIEF	132,819	135,835	139,748	143,941	143,941	83,043		148,260	4,319	148,260	4,319	148,260	4,319	148,260	4,319			
	10120101	51609 CAPTAIN (LIEUTENANT)	107,388	111,255	114,461	117,894	117,894	67,884		121,431	3,537	121,431	3,537	121,431	3,537	121,431	3,537			
	10120101	51630 PUBLIC SAFETY EMPLOYEES	1,658,908	1,757,063	1,886,492	1,909,791	1,909,791	1,146,713		1,981,508	71,717	1,909,791	-	1,909,791	-	1,909,791	-			
	10120101	51700 ADMINISTRATIVE WAGES	49,307	52,054	53,458	55,495	55,495	31,803		55,495	-	55,495	-	55,495	-	55,495	-			
	10120101	51715 HOLIDAY PAY	41,050	48,218	45,555	60,000	60,000	44,964		77,000	17,000	67,000	7,000	67,000	7,000	67,000	7,000			
	10120101	51716 DUI GRANT PAYROLL	435	6,584	2,878	12,000	12,000	-		8,000	(4,000)	8,000	(4,000)	8,000	(4,000)	8,000	(4,000)			
	10120101	51717 OT OUTSIDE ASSIGNMENTS	207,476	70,698	111,024	120,000	120,000	103,685		150,000	30,000	150,000	30,000	150,000	30,000	150,000	30,000			
	10120101	51720 STIPEND-MEALS	11,719	24,685	20,640	14,400	14,400	9,420		15,400	1,000	15,400	1,000	15,400	1,000	15,400	1,000			
	10120101	51730 DEGREE INCENTIVE	1,950	6,150	5,250	9,500	9,500	1,650		8,150	(1,350)	8,150	(1,350)	8,150	(1,350)	8,150	(1,350)			
	10120101	51900 COMP-TIME LIABILITY	18,477	11,393	19,387	15,000	15,000	22,154		16,300	1,300	16,300	1,300	16,300	1,300	16,300	1,300			
	10120101	53645 TRAINING SALARY	59,067	83,067	83,006	80,500	80,500	54,036		80,500	-	84,660	4,160	84,660	4,160	84,660	4,160			
	10120101	53646 TRAINING SUPPORT	26,638	25,445	28,574	27,746	27,746	17,208		31,781	4,035	31,781	4,035	31,781	4,035	31,781	4,035			
	10120101	53700 CONTRACT MAINTENANCE/LEASES	31,838	34,711	29,730	37,864	37,864	26,077		39,455	1,591	39,455	1,591	39,455	1,591	39,455	1,591			
	10120101	54226 PRISONER EXPENSES	3,460	5,435	3,913	4,050	4,050	1,342		4,050	-	4,050	-	4,050	-	4,050	-			
	10120101	54300 REPAIRS & MAINTENANCE	5,215	10,629	9,500	9,500	9,500	3,2												

TOWN OF LEDYARD
FISCAL YEAR 2027 TOWN COUNCIL PROPOSED BUDGET
EXPENDITURE DETAIL

DEPARTMENT	ACCOUNT #	ACCOUNT DESCRIPTION	FY 2023	FY 2024	FY 2025	FY 2026				FY 2027					
			ACTUAL	ACTUAL	ACTUAL	ADOPTED	REVISED	YTD-1/31/26	% of REVISED	DEPT PROPOSED	Diff vs FY26 Revised	MAYOR PROPOSED	Diff vs FY26 Revised	COUNCIL PROPOSED	Diff vs FY26 REVISED
DISPATCH															
10120103	51130	OVERTIME	136,142	127,908	127,946	92,975	92,975	69,757		95,300	2,325	95,300	2,325	95,300	2,325
10120103	51299	PER DIEM WAGES	6,350	15,588	13,080	16,000	16,000	6,716		16,000	-	16,000	-	16,000	-
10120103	51630	PUBLIC SAFETY EMPLOYEES	473,617	451,353	470,781	499,354	499,354	273,927		493,428	(5,926)	493,428	(5,926)	493,428	(5,926)
10120103	51715	HOLIDAY PAY	31,391	7,382	22,514	14,997	14,997	11,780		22,495	7,498	17,247	2,250	17,247	2,250
10120103	51720	MEAL STIPENDS	1,245	905	600	1,500	1,500	-		1,500	-	1,500	-	1,500	-
10120103	53700	CONTRACT MAINTENANCE/LEASES	38,382	43,345	42,028	54,214	54,214	43,945		51,930	(2,284)	51,930	(2,284)	51,930	(2,284)
10120103	55330	TELEPHONE & FAX SERVICE	12,405	14,974	16,715	15,600	15,600	8,644		16,500	900	16,500	900	16,500	900
10120103	56100	OPERATING EXPENSES	4,667	5,144	5,481	5,500	5,500	596		5,500	-	5,500	-	5,500	-
10120103	56730	UNIFORMS	977	1,547	7,247	9,760	9,760	2,820		9,760	-	9,760	-	9,760	-
10120103	58110	TRAINING/MTGS/DUES/SUBSCRIP	2,802	2,912	3,759	4,000	4,000	2,786		4,000	-	4,000	-	4,000	-
			707,978	671,058	710,251	713,900	713,900	420,971	58.97%	716,413	2,513	711,165	(2,735)	711,165	(2,735)
ANIMAL CONTROL															
10120105	51130	OVERTIME	1,380	1,700	1,137	2,100	2,100	2,049		2,500	400	2,500	400	2,500	400
10120105	51205	ANIMAL CONTROL OFFICER	38,626	44,229	42,859	52,917	54,100	27,821		50,596	(3,504)	50,596	(3,504)	50,596	(3,504)
10120105	51800	PART-TIME WAGES	30,480	39,406	33,752	26,208	26,208	20,294		39,347	13,139	39,347	13,139	39,347	13,139
10120105	53310	VETERINARIAN	1,825	2,163	1,428	2,500	2,500	-		2,500	-	2,500	-	2,500	-
10120105	53645	TRAINING	305	-	-	400	400	-		400	-	400	-	400	-
10120105	56100	OPERATING EXPENSES	7,563	9,560	6,962	7,500	7,500	5,110		8,000	500	8,000	500	8,000	500
10120105	57305	ACO EQUIPMENT	323	-	881	1,000	1,000	-		1,000	-	1,000	-	1,000	-
10120105	58000	SPAY/NEUTER PROGRAM	1,392	1,509	1,717	1,500	1,500	45		1,500	-	1,500	-	1,500	-
10120105	58790	MISCELLANEOUS EXPENSES	4,831	6,401	6,906	7,000	7,000	6,261		7,000	-	7,000	-	7,000	-
			86,725	104,968	95,642	101,125	102,308	61,580	60.19%	112,843	10,535	112,843	10,535	112,843	10,535
FIRE MARSHAL															
10120301	51130	OVERTIME	-	-	-	100	100	-		100	-	100	-	100	-
10120301	51630	PUBLIC SAFETY EMPLOYEES	77,686	80,064	82,466	84,940	84,940	49,004		84,940	-	84,940	-	84,940	-
10120301	55330	TELEPHONE & FAX SERVICE	4,250	3,061	3,223	5,500	5,500	1,676		5,500	-	5,500	-	5,500	-
10120301	56100	OPERATING EXPENSES	6,518	3,091	5,609	6,800	6,800	979		6,800	-	6,800	-	6,800	-
10120301	56450	CODE AND REFERENCE BOOKS	2,882	-	225	3,000	3,000	225		3,000	-	3,000	-	3,000	-
10120301	56730	UNIFORMS	972	1,000	-	850	850	528		850	-	850	-	850	-
10120301	58110	TRAINING/MTGS/DUES/SUBSCRIP	944	175	-	1,500	1,500	-		1,500	-	1,500	-	1,500	-
			93,252	87,391	91,523	102,690	102,690	52,412	51.04%	102,690	-	102,690	-	102,690	-
ADMIN EMERGENCY SERVICES															
10120401	51130	OVERTIME	6,637	9,027	9,292	12,000	12,000	3,644		12,000	-	12,000	-	12,000	-
10120401	51600	DEPARTMENT HEAD WAGES	21,351	21,972	22,608	23,284	23,284	13,433		23,982	698	23,982	698	23,982	698
10120401	51630	PUBLIC SAFETY EMPLOYEES	306,930	306,533	341,956	341,250	341,250	188,478		367,310	26,060	367,310	26,060	367,310	26,060
10120401	56100	OPERATING EXPENSES	16,164	24,333	14,535	36,400	36,400	14,444		36,400	-	36,400	-	36,400	-
10120401	56730	UNIFORMS	-	-	-	-	-	-		5,000	5,000	5,000	5,000	5,000	5,000
10120401	57307	THIRD PARTY AMBULANCE SERVICES	75,000	75,000	75,000	75,000	75,000	75,000		75,000	-	75,000	-	75,000	-
			426,082	436,865	463,391	487,934	487,934	294,999	60.46%	519,692	31,758	519,692	31,758	519,692	31,758
LEDYARD FIRE COMPANY															
10120501	51720	CHIEF STIPEND	5,000	5,000	5,000	5,000	5,000	2,500		5,000	-	5,000	-	5,000	-
10120501	53645	TRAINING	13,123	13,035	12,209	14,000	14,000	7,975		14,000	-	14,000	-	14,000	-
10120501	53685	FIRE HOSE TESTING	1,081	-	600	3,000	3,000	-		3,000	-	3,000	-	3,000	-
10120501	54300	REPAIRS & MAINTENANCE	31,901	32,743	45,542	34,000	34,000	20,955		37,000	3,000	37,000	3,000	40,000	6,000
10120501	55320	CELL PHONE SERVICE	1,875	1,909	1,909	2,000	2,000	-		2,000	-	2,000	-	2,000	-
10120501	56100	OPERATING EXPENSES	13,265	13,757	13,007	16,000	16,000	10,550		16,000	-	16,000	-	16,000	-
10120501	56730	UNIFORMS	12,221	11,586	11,332	12,000	12,000	11,798		17,000	5,000	12,000	-	12,000	-
10120501	57017	FIRE POLICE	200	600	-	5,000	5,000	-		3,000	(2,000)	3,000	(2,000)	3,000	(2,000)
10120501	57300	NEW EQUIPMENT	9,076	9,761	9,692	10,000	10,000	5,250		10,000	-	10,000	-	10,000	-
10120501	58790	INCENTIVE	28,500	28,500	28,500	28,500	28,500	28,500		30,000	1,500	30,000	1,500	30,000	1,500
			116,242	116,891	127,791	129,500	129,500	86,628	66.89%	137,000	7,500	132,000	2,500	135,000	5,500
GALES FERRY FIRE COMPANY															
10120551	51720	CHIEF STIPEND	4,542	5,000	5,000	6,500	6,500	-		6,500	-	6,500	-	6,500	-
10120551	53645	TRAINING	14,781	18,365	16,639	18,000	18,000	8,802		18,000	-	18,000	-	18,000	-
10120551	53685	FIRE HOSE TESTING	-	-	-	3,000	3,000	-		3,000	-	3,000	-	3,000	-
10120551	55330	TELEPHONE & FAX SERVICE	1,937	2,263	2,928	3,000	3,000	1,501		3,000	-	3,000	-	3,000	-
10120551	56100	OPERATING EXPENSES	28,597	25,283	26,286	38,000	38,000	21,213		38,000	-	38,000	-	38,000	-
10120551	56106	TRUCK GARAGING	59,874	61,094	61,094	61,094	61,094	45,821		62,927	1,833	62,927	1,833	62,927	1,833
10120551	54300	REPAIRS & MAINTENANCE	43,681	44,601	55,254	45,000	45,000	35,180		48,000	3,000	48,000	3,000	50,000	5,000
10120551	56730	UNIFORMS	9,980	11,882	10,734	13,500	13,500	5,336		13,500	-	13,500	-	13,500	-
10120551	57017	FIRE POLICE	480	198	780	2,500	2,500	-		1,000	(1,500)	1,000	(1,500)	1,000	(1,500)
10120551	57300	NEW EQUIPMENT	5,671	-	3,618	7,000	7,000	5,234		7,000	-	7,000	-	7,000	-
10120551	58790	INCENTIVE	28,500	28,500	28,500	28,500	28,500	-		30,000	1,500	30,000	1,500	30,000	1,500
			198,033	197,186	210,833	226,094	226,094	123,087	54.44%	230,927	4,833	230,927	4,833	232,927	6,833
EMERGENCY MANAGEMENT															
10120701	51630	PUBLIC SAFETY EMPLOYEES	15,730	15,600	15,600	15,600	15,600	7,800		15,600	-	15,600	-	15,600	-
10120701	56100	OPERATING EXPENSES	1,658	2,463	220	4,850	4,850	-		4,850	-	4,850	-	4,850	-
			17,388	18,063	15,820	20,450	20,450	7,800	38.14%	20,450	-	20,450	-	20,450	-

TOWN OF LEDYARD
FISCAL YEAR 2027 TOWN COUNCIL PROPOSED BUDGET
EXPENDITURE DETAIL

DEPARTMENT	ACCOUNT #	ACCOUNT DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026				FY 2027				
						ADOPTED	REVISED	YTD-1/31/26	% OF REVISED	DEPT PROPOSED	Diff vs FY26 Revised	MAYOR PROPOSED	Diff vs FY26 Revised	COUNCIL PROPOSED
VISITING NURSE ASSOCIATION														
10130101	51600	DEPARTMENT HEAD WAGES	95,721	98,462	-	-	-	-	-	-	-	-	-	-
10130101	51610	SUPERVISORS	80,147	-	-	-	-	-	-	-	-	-	-	-
10130101	51615	ASSISTANT WAGES	76,105	31,725	-	-	-	-	-	-	-	-	-	-
10130101	51645	NURSES SALARY	190,042	-	-	-	-	-	-	-	-	-	-	-
10130101	51646	NURSE AIDES	19,927	-	-	-	-	-	-	-	-	-	-	-
10130101	51710	PER DIEM NURSES	7,192	-	-	-	-	-	-	-	-	-	-	-
10130101	52610	STIPENDS	10,040	10,400	10,000	10,000	6,000	-	(10,000)	-	(10,000)	-	(10,000)	
10130101	52610	CLOTHING ALLOWANCE	2,070	-	-	-	-	-	-	-	-	-	-	-
10130101	53300	PROFESSIONAL/TECH SERVICES	85,030	-	-	-	-	-	-	-	-	-	-	-
10130101	53400	OTHER PROFESS/TECH SERVICES	650	-	-	-	-	-	-	-	-	-	-	-
10130101	53600	ACCOUNTING SERVICES/AUDIT	2,375	-	-	-	-	-	-	-	-	-	-	-
10130101	53635	PATIENT SATISFACTION SURVEY	1,800	-	-	-	-	-	-	-	-	-	-	-
10130101	53636	ICD CODING	9,750	-	-	-	-	-	-	-	-	-	-	-
10130101	53700	CONTRACT MAINTENANCE/LEASES	11,076	-	-	-	-	-	-	-	-	-	-	-
10130101	54300	REPAIRS & MAINTENANCE	28,640	-	-	-	-	-	-	-	-	-	-	-
10130101	56100	OPERATING EXPENSES	9,860	64,416	-	-	-	-	-	-	-	-	-	-
10130101	56900	OTHER SUPPLIES	6,756	-	-	-	-	-	-	-	-	-	-	-
10130101	58100	DUES & FEES	-	-	-	-	-	-	-	-	-	-	-	-
10130101	58110	TRAINING/MTGS/DUES/SUBSCRIP	7,613	-	-	-	-	-	-	-	-	-	-	-
10130101	58300	EMPLOYEE REIMBURSEMENT	8,160	-	-	-	-	-	-	-	-	-	-	-
10130101	58775	COMMUNITY HEALTH PROGRAM	866	-	-	-	-	-	-	-	-	-	-	-
10130101	58790	MISCELLANEOUS EXPENSES	1,148	-	-	-	-	-	-	-	-	-	-	-
			654,968	205,003	10,000	10,000	6,000	60.00%	(10,000)	-	(10,000)	-	(10,000)	
SCHOOL NURSING														
10130103	51130	OVERTIME	-	-	(36)	500	500	72	-	(500)	500	-	500	
10130103	51645	NURSES SALARY	263,023	273,301	289,586	332,940	332,940	162,944	-	(332,940)	342,080	9,140	342,080	9,140
10130103	51646	NURSE AIDES	57,673	53,906	67,806	80,129	80,129	37,091	-	(80,129)	84,895	4,766	84,895	4,766
10130103	51700	ADMINISTRATIVE WAGES	-	-	55,438	49,321	49,321	28,454	-	(49,321)	50,801	1,480	50,801	1,480
10130103	51710	OTHER WAGES	10,967	28,473	29,739	38,100	38,100	22,746	-	(38,100)	23,100	(15,000)	23,100	(15,000)
10130103	52610	CLOTHING ALLOWANCE	1,500	1,500	-	-	-	-	-	-	-	-	-	-
10130103	53300	PROFESSIONAL/TECH SERVICES	-	-	-	-	-	-	-	-	15,000	15,000	15,000	15,000
10130103	56100	OPERATING EXPENSES	-	362	258	-	-	160	-	-	300	300	300	300
10130103	58110	TRAINING/MTGS/DUES/SUBSCRIP	344	632	1,060	1,500	1,500	109	-	(1,500)	1,200	(300)	1,200	(300)
			333,507	358,174	443,851	502,490	502,490	251,576	50.07%	(502,490)	517,876	15,386	517,876	15,386
SOCIAL SERVICES														
10130301	51610	SUPERVISORS	90,125	72,109	-	-	-	-	-	-	-	-	-	-
10130301	51700	COUNSELOR	3,607	3,257	-	-	-	-	-	-	-	-	-	-
10130301	51720	STIPENDS	-	-	-	-	-	-	-	-	-	-	-	-
10130301	51800	PART-TIME WAGES	-	-	-	-	-	-	-	10,000	10,000	10,000	10,000	10,000
10130301	54401	FOOD PANTRY EXPENSES	3,500	-	-	-	-	-	-	21,200	21,200	21,200	21,200	21,200
10130301	56100	OPERATING EXPENSES	4,053	1,824	-	-	-	-	-	-	-	-	-	-
10130101	58110	TRAINING/MTGS/DUES/SUBSCRIP	-	-	-	-	-	-	-	612	612	612	612	612
			101,285	77,190	-	-	-	-	-	32,312	32,312	32,312	32,312	32,312
SENIOR CENTER														
10130501	51610	SUPERVISORS	-	-	-	-	-	-	-	-	-	-	-	-
10130501	51615	ASSISTANT WAGES	36,771	-	-	-	-	-	-	-	-	-	-	-
10130501	51700	ADMINISTRATIVE WAGES	9,489	-	-	-	-	-	-	-	-	-	-	-
10130501	51800	VAN DRIVER WAGES	27,475	-	-	-	-	-	-	-	-	-	-	-
10130501	53658	REGIONAL SENIOR WEBSITE	3,600	-	-	-	-	-	-	-	-	-	-	-
10130501	53700	CONTRACT MAINTENANCE/LEASES	3,934	-	-	-	-	-	-	-	-	-	-	-
10130501	54310	EQUIPMENT MAINTENANCE	2,025	-	-	-	-	-	-	-	-	-	-	-
10130501	56100	OPERATING EXPENSES	2,150	-	-	-	-	-	-	-	-	-	-	-
10130501	58775	COMMUNITY HEALTH PROGRAM	15,761	-	-	-	-	-	-	-	-	-	-	-
			101,205	-	-	-	-	-	-	-	-	-	-	-
PW-ADMINISTRATION														
10140101	51600	DEPARTMENT HEAD WAGES	126,024	129,722	133,460	140,000	140,000	80,769	-	144,201	4,201	144,201	4,201	144,201
10140101	53300	PROFESSIONAL/TECH SERVICES	39,182	61,758	52,682	70,000	70,000	61,549	-	75,000	5,000	75,000	5,000	75,000
10140101	58110	TRAINING/MTGS/DUES/SUBSCRIP	4,581	4,829	4,328	4,000	4,000	2,526	-	4,500	500	4,500	500	4,500
			169,787	196,309	190,470	214,000	214,000	144,844	67.68%	223,701	9,701	223,701	9,701	223,701
PW-HIGHWAY														
10140103	51130	OVERTIME	12,573	15,862	18,639	15,000	15,000	9,105	-	15,500	500	15,500	500	15,500
10140103	51301	SEASONAL HELP SUMMER	5,586	1,020	1,644	7,500	7,500	8,032	-	7,500	-	7,500	-	7,500
10140103	51610	SUPERVISORS	90,140	92,348	94,527	96,690	96,690	55,933	-	99,315	2,625	99,315	2,625	99,315
10140103	51620	PUBLIC WORKS EMPLOYEES	788,429	839,091	849,349	899,744	899,744	501,804	-	926,674	26,930	926,674	26,930	926,674
10140103	51710	POSITION UPGRADE PAY	5,026	4,775	4,745	7,500	7,500	3,507	-	7,500	7,500	7,500	7,500	7,500
10140103	51805	PT SNOW/PLow DRIVERS	334	612	-	5,000	5,000	-	-	5,000	5,000	5,000	5,000	5,000
10140103	51815	OVERTIME SNOW PLOWING	36,510	49,168	76,564	102,000	102,000	80,642	-	105,000	3,000	105,000	3,000	105,000
10140103	53645	TRAINING	2,945	3,360	5,680	1,800	1,800	400	-	1,800	1,800	1,800	1,800	1,800
10140103	53700	CONTRACT MAINTENANCE/LEASES	4,032	4,113	4,937	5,000	5,000	2,750	-	5,000	5,000	5,000	5,000	5,000
10140103	55300	TELEPHONE/CABLE	4,062	4,387	4,241	5,000	5,000	2,193	-	5,000	5,000	5,000	5,000	5,000
10140103	56260	GASOLINE/OIL	27,546	39,243	47,524	37,500	37,500	19,245	-	40,000	2,500	40,000	2,500	40,000
10140103	56265	DIESEL FUEL	40,699	54,992	12,952	60,000	60,000	28,172	-	65,000	5,000	65,000	5,000	65,000
10140103	56730	UNIFORMS	12,430	12,311	13,537	14,500	14,500	8,608	-	14,500	14,500	14,500	14,500	14,500
10140103	56900	OTHER SUPPLIES	2,898	7,240	2,949	3,000	3,000	1,014	-	3,000	3,000	3,000	3,000	3,000
10140103	57300	NEW EQUIPMENT	1,433	1,254	1,043	1,800	1,800	815	-	1,800	1,800	1,800	1,800	1,800
10140103	58300	EMPLOYEE REIMBURSEMENT	1,476	3,150	4,420	7,500	7,500	4,265	-	7,500	7,500	7,500	7,500	7,500
			1,036,119	1,132,926	1,143,170	1,267,371	1,269,534	726,585	57.23%	1,310,089	40,555	1,310,089	40,555	1,310,089

TOWN OF LEDYARD
FISCAL YEAR 2027 TOWN COUNCIL PROPOSED BUDGET
EXPENDITURE DETAIL

DEPARTMENT	ACCOUNT #	ACCOUNT DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026				FY 2027					
						ADOPTED	REVISED	YTD-1/31/26	% of REVISED	DEPT PROPOSED	Diff vs FY26 Revised	MAYOR PROPOSED	Diff vs FY26 Revised	COUNCIL PROPOSED	Diff vs FY26 REVISED
PW-VEHICLE MAINTENANCE															
	10140105	51620	129,003	130,176	191,044	199,394	199,394	114,845		205,371	5,977	205,371	5,977	205,371	5,977
	10140105	56100	2,324	4,369	1,953	2,300	2,300	1,878		2,500	200	2,500	200	2,500	200
	10140105	56300	3,250	5,856	3,600	5,500	5,500	3,010		5,500	-	5,500	-	5,500	-
	10140105	56700	200,842	181,602	170,388	150,000	150,000	80,316		150,000	-	150,000	-	150,000	-
	10140105	56705	1,494	1,035	909	1,100	1,100	606		1,100	-	1,100	-	1,100	-
	10140105	56715	20,366	11,382	12,228	12,000	12,000	23,314		16,000	4,000	16,000	4,000	16,000	4,000
			357,279	334,220	380,122	370,294	370,294	233,969	60.48%	380,471	10,177	380,471	10,177	380,471	10,177
PW-ROAD UPKEEP															
	10140107	56301	73,148	83,284	134,276	115,308	115,308	44,965		140,000	24,692	130,000	14,692	130,000	14,692
	10140107	56302	-	26	103	300	300	-		300	-	300	-	300	-
	10140107	56303	18,313	5,096	19,117	5,000	5,000	5,000		5,000	-	5,000	-	5,000	-
	10140107	56304	4,010	5,159	10,615	4,000	4,000	2,421		4,000	-	4,000	-	4,000	-
	10140107	56305	3,063	3,000	4,119	3,000	3,000	3,000		3,000	-	3,000	-	3,000	-
	10140107	56306	62,720	43,312	40,000	18,000	18,000	3,500		18,000	-	18,000	-	18,000	-
	10140107	56307	3,000	3,000	3,000	3,000	3,000	3,000		3,000	-	3,000	-	3,000	-
	10140107	56308	4,016	3,518	3,681	3,000	3,000	1,186		3,000	-	3,000	-	3,000	-
	10140107	56312	1,002	-	4,636	1,500	1,500	1,322		1,500	-	1,500	-	1,500	-
	10140107	57301	5,109	269	1,763	2,000	2,000	1,288		2,000	-	2,000	-	2,000	-
			174,390	146,664	221,310	155,108	155,108	65,682	42.35%	179,800	24,692	169,800	14,692	169,800	14,692
PW-DRAINAGE IMPROVEMENT															
	10140109	56307	-	-	-	-	-	-		-	-	-	-	-	-
	10140109	56308	-	-	-	-	-	-		-	-	-	-	-	-
PW-PROPERTY MAINTENANCE															
	10140111	58200	10,667	10,170	13,968	15,000	15,000	6,436		15,000	-	15,000	-	15,000	-
	10140111	58210	33,924	26,063	31,287	26,000	26,000	11,115		26,000	-	26,000	-	26,000	-
	10140111	58220	8,593	20,455	16,673	16,000	16,000	6,474		17,000	1,000	17,000	1,000	17,000	1,000
	10140111	58225	25,088	16,592	9,545	12,500	12,500	5,719		13,500	1,000	13,500	1,000	13,500	1,000
	10140111	58230	7,455	6,896	12,735	7,050	7,050	6,114		8,000	950	8,000	950	8,000	950
	10140111	58235	5,730	3,322	9,944	8,000	8,000	4,130		8,000	-	8,000	-	8,000	-
	10140111	58236	8,248	1,117	2,069	4,000	4,000	494		2,000	(2,000)	2,000	(2,000)	2,000	(2,000)
			99,705	84,615	96,221	88,550	88,550	40,482	45.72%	89,500	950	89,500	950	89,500	950
PW-SANITATION															
	10140113	51620	615	-	709	2,000	2,000	699		2,000	-	2,000	-	2,000	-
	10140113	54210	609,703	628,178	646,332	706,300	706,300	406,554		725,700	19,400	725,700	19,400	725,700	19,400
	10140113	54224	348,736	366,101	390,501	470,000	470,000	217,524		520,000	50,000	520,000	50,000	520,000	50,000
	10140113	56100	4,510	8,693	4,984	5,500	5,500	3,362		5,500	-	5,500	-	5,500	-
	10140113	58790	68,445	76,538	74,474	90,000	90,000	41,521		90,000	-	90,000	-	90,000	-
			1,032,009	1,079,510	1,117,000	1,273,800	1,273,800	669,660	52.57%	1,343,200	69,400	1,343,200	69,400	1,343,200	69,400
LIBRARY															
	10150101	51160	24,807	25,688	26,083	26,839	26,839	15,484		26,839	-	26,839	-	26,839	-
	10150101	51600	78,950	81,192	76,690	85,529	85,529	29,644		82,400	(3,129)	82,400	(3,129)	82,400	(3,129)
	10150101	51610	149,358	159,613	160,680	175,823	182,521	102,880		184,726	2,205	184,726	2,205	184,726	2,205
	10150101	51615	111,141	119,208	124,024	128,004	128,004	68,270		130,177	2,173	130,177	2,173	130,177	2,173
	10150101	51800	54,907	59,733	67,157	76,841	76,841	36,413		77,659	818	77,659	818	77,659	818
	10150101	53645	-	-	720	2,500	1,500	150		2,500	1,000	2,500	1,000	2,500	1,000
	10150101	53700	5,179	1,480	6,069	7,852	7,352	3,666		8,152	800	8,152	800	8,152	800
	10150101	54310	-	1,534	1,645	1,800	677	-		1,800	1,123	1,800	1,123	1,800	1,123
	10150101	55330	3,647	2,467	2,481	4,200	2,200	1,239		4,200	2,000	4,200	2,000	4,200	2,000
	10150101	56100	18,084	11,650	11,367	14,523	12,523	4,653		29,658	17,135	15,135	2,612	15,135	2,612
	10150101	56140	42,727	51,265	53,789	55,349	61,972	42,153		56,563	(5,409)	56,563	(5,409)	56,563	(5,409)
	10150101	56420	54,399	51,036	50,557	56,000	56,000	17,762		62,500	6,500	62,500	6,500	62,500	6,500
			543,199	564,866	581,262	635,260	641,958	322,314	50.21%	667,174	25,216	652,651	10,693	652,651	10,693
PARKS AND RECREATION															
	10160101	51600	79,974	82,236	84,598	87,484	87,484	50,472		90,109	2,625	90,109	2,625	90,109	2,625
	10160101	51610	58,231	42,523	56,590	57,225	58,760	33,900		60,829	2,069	60,829	2,069	60,829	2,069
	10160101	51615	69,200	122,233	108,786	121,940	121,940	64,273		121,122	(818)	121,122	(818)	121,122	(818)
	10160101	51700	-	17,298	8,478	11,000	11,000	5,559		11,000	-	11,000	-	11,000	-
	10160101	51710	16,328	11,910	16,320	17,300	17,300	-		17,300	-	17,300	-	17,300	-
	10160101	51800	-	42,617	26,485	33,000	33,000	21,735		39,538	6,538	39,538	6,538	39,538	6,538
	10160101	53303	-	11,416	14,151	20,363	20,363	8,113		19,157	(1,206)	19,157	(1,206)	19,157	(1,206)
	10160101	53658	-	3,600	3,000	-	-	-		-	-	-	-	-	-
	10160101	53700	161,462	161,462	200,000	200,000	200,000	149,075		209,250	9,250	209,250	9,250	209,550	9,550
	10160101	54300	29,936	33,653	39,019	45,394	45,394	35,637		50,820	5,426	47,820	2,426	47,820	2,426
	10160101	54310	-	2,661	3,96	2,268	2,268	1,302		-	-	2,268	-	2,268	-
	10160101	56100	18,898	22,162	30,553	33,926	33,926	14,063		36,556	2,630	34,606	680	34,606	680
	10160101	56220	36,588	34,949	32,685	37,550	37,550	17,951		37,000	(550)	37,000	(550)	37,000	(550)
			470,617	588,720	582,533	667,550	668,985	402,074	60.10%	694,949	25,964	689,999	21,014	690,299	21,314

TOWN OF LEDYARD
FISCAL YEAR 2027 TOWN COUNCIL PROPOSED BUDGET
EXPENDITURE DETAIL

DEPARTMENT	ACCOUNT #	ACCOUNT DESCRIPTION	FY 2023	FY 2024	FY 2025	FY 2026				FY 2027								
			ACTUAL	ACTUAL	ACTUAL	ADOPTED	REVISED	YTD-1/31/26	% of REVISED	DEPT PROPOSED	Diff vs FY26 Revised	MAYOR PROPOSED	Diff vs FY26 Revised	COUNCIL PROPOSED	Diff vs FY26 REVISED			
BOE EXPENDITURES																		
	10170101	58790	BOARD OF ED EXPENSES	34,337,932	35,815,724	38,157,522	40,462,242	40,462,242	-	-	41,872,335	1,410,093	41,932,335	1,470,093	41,857,335	1,395,093		
				34,337,932	35,815,724	38,157,522	40,462,242	40,462,242	-	-	41,872,335	1,410,093	41,932,335	1,470,093	41,857,335	1,395,093		
DEBT SERVICE																		
	10180101	58810	GEN OBLIGATION BOND PRINCIPAL	2,602,337	2,587,337	2,361,519	2,361,519	2,361,519	1,546,519	2,331,519	(30,000)	2,331,519	(30,000)	2,331,519	(30,000)			
	10180101	58811	GEN OBLIGATION BOND INTEREST	1,231,494	1,126,378	1,019,180	916,040	916,040	644,305	809,629	(106,411)	809,629	(106,411)	809,629	(106,411)			
	10180101	58820	CWF/DWSRF LOAN PRINCIPAL	77,295	85,966	87,701	89,472	89,472	59,449	91,278	1,806	91,278	1,806	91,278	1,806			
	10180101	58821	CWF/DWSRF LOAN INTEREST	12,510	12,004	10,269	8,499	8,499	5,865	6,693	(1,806)	6,693	(1,806)	6,693	(1,806)			
	10180101	58823	DEBT TRANSFER TO WPGA	550,970	542,163	426,359	421,920	421,920	297,910	375,122	(46,798)	375,122	(46,798)	375,122	(46,798)			
	10180101	58830	PROJECTS IN PROGRESS	1,625	1,625	1,625	50,000	50,000	-	50,000	-	50,000	-	50,000	-			
				4,476,232	4,355,473	3,906,653	3,847,450	3,847,450	2,554,048	66.38%	3,664,241	(183,209)	3,664,241	(183,209)	3,664,241	(183,209)		
CONTRIBUTION TO CNR																		
	10185101	58790	CONTRIBUTION TO CAPITAL	1,150,285	1,653,735	1,791,098	1,177,779	1,177,779	158,708	2,132,304	954,525	1,786,987	609,208	1,690,487	512,708			
				1,150,285	1,653,735	1,791,098	1,177,779	1,177,779	158,708	13.48%	2,132,304	954,525	1,786,987	609,208	1,690,487	512,708		
TRANSFERRED FUNDS																		
	10188210	59300	TRANSFERRED FUNDS	664,060	504,131	412,392	-	-	-	-	-	-	-	-	-	-	-	-
				664,060	504,131	412,392	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL GENERAL GOVERNMENT			28,806,860	29,174,548	29,343,126	29,902,735	29,914,020	16,147,181	53.98%	32,025,229	2,111,209	31,878,334	1,964,314	31,698,171	1,784,151			
TOTAL BOARD OF EDUCATION			34,337,932	35,815,724	38,157,522	40,462,242	40,462,242	-	0.00%	41,872,335	1,410,093	41,932,335	1,470,093	41,857,335	1,395,093			
TOTAL EXPENDITURES			63,144,792	64,990,272	67,500,648	70,364,977	70,376,262	16,147,181	22.94%	73,897,564	3,521,302	73,810,669	3,434,407	73,555,506	3,179,244			

TOWN OF LEDYARD
FISCAL YEAR 2027 TOWN COUNCIL PROPOSED BUDGET
REVENUES

ACCOUNT	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026		2027 PROPOSED	DIFF VS 2026 ORIGINAL BUDGET	% Chg over PY
					ADOPTED	YTD-1/31/26			
GENERAL GOVERNMENT -- CHARGES FOR SERVICES									
1011401 42046	ANIMAL CONTROL OFFICER FEES	1,355	645	565	800	195	700	(100)	-12.5%
1011401 47009	MISCELLANEOUS	131,614	56,701	386,344	50,000	138,959	50,000	-	0.0%
1011401 47019	RED WOLF ANTENNAE LEASE	69,894	71,856	74,810	70,000	14,703	70,000	-	0.0%
1011401 47022	TOWN CLERK FEES	110,617	110,230	112,312	111,500	66,231	112,000	500	0.4%
1011401 47023	ZONING/WETLANDS/ZBA FEES	10,285	7,915	11,409	10,000	5,520	12,000	2,000	20.0%
1011401 47024	ASSESSOR'S FEES	414	497	199	300	116	200	(100)	-33.3%
1011401 47025	PLANNING	13,658	4,467	1,706	5,000	900	-	(5,000)	-100.0%
1011401 47036	OTHER LICENSE/PERMIT FEE	2,782	1,779	1,629	750	1,709	1,500	750	100.0%
1011401 47037	DOG LICENSE FEES	10,329	10,155	10,541	10,000	2,948	10,100	100	1.0%
1011401 47040	BUILDING PERMIT FEES	233,016	241,455	361,327	275,000	195,681	330,000	55,000	20.0%
1011401 47041	EMPLOYEE HEALTH CO-PREMIUMS	469,516	536,856	478,229	525,000	259,408	500,000	(25,000)	-4.8%
1011401 47045	ASSESSMENTS RECEIVABLE	250,000	250,000	250,000	250,000	-	100,000	(150,000)	-60.0%
1011401 47051	LVES CONTR TO EMS BLDG	100,000	59,980	-	-	-	-	-	-
1011401 47053	LVES CONTR TO MED EQUIPMENT	20,000	-	-	-	-	-	-	-
1012001 47055	SHARED SERVICES - ASSESSOR	33,024	29,401	30,133	36,800	22,825	36,800	-	-
1011401 49006	WPCA CONTR TO FINANCE OFC	40,000	40,000	40,000	50,000	-	50,000	-	0.0%
1011401 49051	LESTER HOUSE RENT	10,333	15,500	-	-	-	-	-	#DIV/0!
		1,506,837	1,437,437	1,759,204	1,395,150	709,196	1,273,300	(121,850)	-8.7%
GENERAL GOVERNMENT -- GRANTS									
1011402 41005	TELEPHONE LINE GRANTS	25,170	37,062	37,643	25,000	-	35,000	10,000	40.0%
1011402 42001	PILOT: STATE PROPERTY	925,100	1,000,994	1,022,896	931,157	1,045,214	1,099,360	168,203	18.1%
1011402 42007	DISABLED REIMBURSEMENT	972	940	1,185	1,000	1,402	1,000	-	0.0%
1011402 42010	EMERGENCY MANAGEMENT	11,413	10,850	17,550	15,600	5,850	15,600	-	0.0%
1011402 42011	ADDITIONAL VETERANS GRANT	4,360	4,281	3,163	4,300	3,788	3,700	(600)	-14.0%
1011402 42012	MISCELLANEOUS STATE GRANTS	-	-	9,233	-	-	-	-	-
1011402 42014	PEQUOT FUND	1,391,000	1,391,000	1,390,000	1,391,000	463,667	2,191,000	800,000	57.5%
1011402 42044	MUNIC REV SHARING -- SALES TAX	291,322	390,170	-	-	2,468	-	-	-
		2,649,337	2,835,297	2,481,670	2,368,057	1,522,390	3,345,660	977,603	41.3%
PUBLIC SAFETY -- CHARGES FOR SERVICES									
1012001 47005	LEDYARD FIRE POLICE CHARGES	-	-	-	500	-	3,000	2,500	500.0%
1012001 47007	DISPATCH REGIONALIZATION	70,325	95,036	103,671	95,000	78,190	104,000	9,000	9.5%
1012001 47017	GALES FERRY FIRE POLICE CHARGES	-	1,127	975	500	-	1,000	500	100.0%
1012001 47018	POLICE OUTSIDE OT	230,800	106,403	156,036	135,000	162,283	175,000	40,000	29.6%
1012001 47038	PERMIT FEES	4,325	4,375	4,195	4,900	2,975	4,700	(200)	-4.1%
1012001 47039	RECORDS FEES	2,210	2,076	2,133	2,000	984	2,000	-	0.0%
		307,660	209,017	267,010	237,900	244,432	289,700	49,300	20.7%
PUBLIC SAFETY -- GRANTS									
1012002 42034	DUI GRANT REIMBURSEMENT	-	-	-	12,000	-	8,000	(4,000)	-33.3%
1012002 47049	DISPATCH PRESTON	25,000	30,500	30,500	30,500	30,500	30,500	-	0.0%
		25,000	30,500	30,500	42,500	30,500	38,500	(4,000)	-9.4%

TOWN OF LEDYARD
FISCAL YEAR 2027 TOWN COUNCIL PROPOSED BUDGET
REVENUES

ACCOUNT	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026		2027 PROPOSED	DIFF VS 2026 ORIGINAL BUDGET	% Chg over PY
					ADOPTED	YTD-1/31/26			
HEALTH & WELFARE -- CHARGES FOR SERVICES									
1013001	47021 SENIOR CENTER FEES	13,565	1,557	1,346	-	573	900	900	
1013001	47034 PUBLIC HEALTH NURSING FEES	539,462	18,032	-		-	-	-	
		553,027	19,589	1,346		573	900	900	
HEALTH & WELFARE -- GRANTS									
1013002	42003 YOUTH SERVICES	33,515	31,022	-		-	-	-	
1013002	42032 PILOT: SR HOUSING AUTHORITY	9,673	7,810	8,653	8,200	11,278	10,000	1,800	22.0%
		43,188	38,832	8,653	8,200	11,278	10,000	1,800	22.0%
PUBLIC WORKS -- CHARGES FOR SERVICES									
1014001	47020 TIPPING FEES	47,862	42,013	36,049	35,000	28,919	50,000	15,000	42.9%
1014001	47056 SHARED SERVICES - MECHANIC	-	8,000	96,000	96,000	56,000	96,000	-	
		47,862	50,013	132,049	131,000	84,919	146,000	15,000	11.5%
LIBRARIES -- CHARGES FOR SERVICES									
1015001	47032 LIBRARY FEES	587	6,470	7,250	6,000	3,809	6,500	500	8.3%
		587	6,470	7,250	6,000	3,809	6,500	500	8.3%
PARKS & RECREATION -- CHARGES FOR SERVICES									
1016001	47033 PROGRAM REGISTRATION FEES	3,713	2,940	3,066	3,000	1,025	3,000	-	0.0%
		3,713	2,940	3,066	3,000	1,025	3,000	-	0.0%
EDUCATION -- CHARGES FOR SERVICES									
1017001	47010 VO AG TUITION	728,355	829,361	403,649	411,563	301,258	411,563	-	0.0%
1017001	47011 SPECIAL EDUCATION TUTION	126,736	60,559	54,010	25,500	6,728	26,775	1,275	5.0%
1017001	47012 NON RESIDENT TUITION	43,470	71,867	62,680	62,680	-	65,814	3,134	5.0%
		898,561	961,787	520,339	499,743	307,986	504,152	4,409	
EDUCATION -- GRANTS									
1017002	42016 FEDERAL PUBLIC LAW 874	1,558,206	1,804,635	1,207,133	1,164,441	514,771	1,178,414	13,973	1.2%
1017002	42018 VOAG GRANT	1,051,239	1,019,200	1,508,652	1,400,000	1,088,711	1,400,000	-	0.0%
1017002	42020 EDUCATION COST SHARING	11,475,245	11,547,735	11,949,448	12,016,278	6,016,310	12,032,619	16,341	0.1%
		14,084,690	14,371,570	14,665,233	14,580,719	7,619,792	14,611,033	30,314	0.2%
TAXES									
1019501	41000 PROPERTY TAXES, CURRENT	41,803,461	43,281,054	45,892,340	48,100,971	46,137,967	49,530,174	1,429,203	3.0%
1019501	41001 ARREARS	366,922	408,251	263,530	320,000	176,821	320,000	-	0.0%
1019501	41002 INTEREST	262,415	255,299	232,610	205,000	116,611	205,000	-	0.0%
1019501	41003 SUSPENSE TAX COLLECTIONS	10,251	10,066	35,972	13,000	8,333	13,000	-	0.0%
1019501	41004 LIENS	21,106	14,211	11,464	13,000	6,136	13,000	-	0.0%
1019501	41008 MV PROPERTY TAX GRANT	143,385	213,782	352,343	411,062	445,888	741,052	329,990	80.3%
		42,607,540	44,182,663	46,788,259	49,063,033	46,891,756	50,822,226	1,759,193	3.6%
OTHER REVENUE									
1019502	49002 TRANSFER IN: BOND PREMIUM	-	-	-	-	-	-	-	
1019502	49002 TRANSFER IN: OTHER	210,517	3,500	-	1,504,675	-	1,854,535	349,860	23.3%
1019503	48001 INTEREST ON DEPOSITS	576,150	1,010,972	1,031,324	525,000	554,764	650,000	125,000	23.8%
		786,667	1,014,472	1,031,324	2,029,675	554,764	2,504,535	474,860	23.4%
	TOTAL	63,514,669	65,160,587	67,695,903	70,364,977	57,982,420	73,555,506	3,190,529	4.5%

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

Department	Account #	Account Name	Project Description	2026 Apprpr	Current Account Balance	FY2027 REQUESTS				Source of Non-Tax Funding													
						Dept Request	Mayor	Council	Preliminary Tax Levy	LoCIP	Town Aid Road Grant	Municipal Aid Grant	Convey-ance	BOE CNR	Other								
General Government																							
Town Council	21010101-57300	New Equipment	Laptop Reserve Fund	1,500	893	1,500	1,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Historic Districts	21010103-54300/54500	R & M /Bldg Maintenance	Sawmill Damn Remediation	10,000	48,818	25,000	25,000	25,000	25,000	-	-	-	-	-	-	-	-	-	-	-	-		
Assessor	21012103-53305	Revaluation	Revaluation Reserve	50,000	48,500	50,000	50,000	50,000	50,000	-	-	-	-	-	-	-	-	-	-	-	-		
MIS	21012151-57310	Equip Replacement	Technology Upgrades	71,500	390	77,175	77,175	77,175	77,175	-	-	-	-	-	-	-	-	-	-	-	-		
MIS	TBD	TBD	Meeting Room Replacements	-	-	125,000	62,500	62,500	62,500	-	-	-	-	-	-	-	-	-	-	-	-		
Land Use	TBD	TBD	Design and Engineering Gales Ferry RT 12 Sidewalks	-	-	65,000	65,000	65,000	65,000	-	-	-	-	-	-	-	-	-	-	-	-		
Land Use	21014301-53306	POCD	Planning & Zoning Document Updates	-	17,500	75,000	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Public Safety																							
Police	21020101-56378	CALEA Accreditation	CALEA Accreditation	6,500	7,269	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Police	21020101-56379	Psych Exam Reserve	Psychological Exam Reserve	1,375	1,125	1,000	1,000	1,000	1,000	-	-	-	-	-	-	-	-	-	-	-	-		
Police	21020101-57300	New Equipment	Flock Safety Cameras	12,750	1,040	12,000	12,000	12,000	12,000	-	-	-	-	-	-	-	-	-	-	-	-		
Police	21020101-57510	Vehicle	Police Vehicles	54,326	24,458	92,720	46,360	46,360	46,360	-	-	-	-	-	-	-	-	-	-	-	-		
Police	21020101-58692	In Car Video	In Car Video	1,800	13,502	40,000	40,000	20,000	20,000	-	-	-	-	-	-	-	-	-	-	-	-		
Police	21020101-58693	Firearm Replacement Reserve	Firearm Reserve Fund	4,200	6,085	12,600	12,600	12,600	12,600	-	-	-	-	-	-	-	-	-	-	-	-		
Police	21020101-58695	Body Cameras	Body Worn Cameras	7,050	8,749	7,020	7,020	7,020	7,020	-	-	-	-	-	-	-	-	-	-	-	-		
Police	TBD	TBD	Body Armor Replacement	-	-	8,375	8,375	8,375	8,375	-	-	-	-	-	-	-	-	-	-	-	-		
Dispatch	21020103-57300	New Equipment	Radio Base Station Reserve Fund	9,500	50,557	8,500	8,500	8,500	8,500	-	-	-	-	-	-	-	-	-	-	-	-		
ACO	21020105-57300	New Equipment	ACO Vehicle Reserve Fund	2,000	5,828	2,000	2,000	2,000	2,000	-	-	-	-	-	-	-	-	-	-	-	-		
Admin Emerg Serv	21020401-54325	Fire Apparatus	Fire Apparatus Replacement	307,444	1,393,093	384,305	384,305	384,305	384,305	-	-	-	-	-	-	-	-	-	-	-	-		
Admin Emerg Serv	21020401-57306	New Equipment	AED Reserve	9,175	52,843	9,450	9,450	9,450	9,450	-	-	-	-	-	-	-	-	-	-	-	-		
Ledyard Fire	21020501-56215	Clothing Emerg. Serv.	Fire Fighter Personal Protective Equip.	15,000	18,984	15,000	15,000	15,000	15,000	-	-	-	-	-	-	-	-	-	-	-	-		
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	Thermal Imaging Camera	-	-	3,000	3,000	3,000	3,000	-	-	-	-	-	-	-	-	-	-	-	-		
Ledyard Fire	21020501-57301	New Equipment	Portable Radios and Pagers	39,000	89,878	7,000	7,000	7,000	7,000	-	-	-	-	-	-	-	-	-	-	-	-		
Ledyard Fire	21020501-57300	New Equipment	R-13 New Engine Equipment	-	-	5,000	5,000	5,000	5,000	-	-	-	-	-	-	-	-	-	-	-	-		
Ledyard Fire	21020501-57300	New Equipment	Hurst Battery Tools	-	-	12,000	12,000	12,000	12,000	-	-	-	-	-	-	-	-	-	-	-	-		
Gales Ferry Fire	21020551-52615	Clothing Emerg. Serv.	Fire Fighter Personal Protective Equip.	16,000	26,180	16,000	16,000	16,000	16,000	-	-	-	-	-	-	-	-	-	-	-	-		
Gales Ferry Fire	21020551-57300	New Equipment	Communication Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Gales Ferry Fire	21020551-57300	New Equipment	Firefighting Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Gales Ferry Fire	21020551-57300	New Equipment	Air Bottles	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Gales Ferry Fire	21020551-57300	New Equipment	SCBA Replacement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Gales Ferry Fire	21020551-57300	New Equipment	Breathing Air Compressor	44,000	246,767	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Gales Ferry Fire	21020551-57300	New Equipment	Rescue Tools Replacement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Gales Ferry Fire	21020551-57300	New Equipment	Fire Station Generator Replacement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Gales Ferry Fire	21020551-57300	New Equipment	Station Exhaust Removal System Replacement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Gales Ferry Fire	21020551-57300	New Equipment	Fire Hose Replacement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		

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

Department	Account #	Account Name	Project Description	2026 Appopr	Current Account Balance	FY2027 REQUESTS				Source of Non-Tax Funding												
						Dept Request	Mayor	Council	Preliminary Tax Levy	LoCIP	Town Aid Road Grant	Municipal Aid Grant	Convey-ance	BOE CNR	Other							
Public Works																						
PW	21040101-57311	Heavy Equipment	Heavy Equipment	80,000	4,800	85,000	85,000	85,000	40,000	-	-	-	45,000	-	-							
PW	21040101-57312	Large Trucks	Large Trucks	165,000	32,833	190,000	190,000	190,000	190,000	-	-	-	-	-	-							
PW	21040101-57313	Small Trucks	Small Trucks	40,000	11,827	42,500	42,500	42,500	42,500	-	-	-	-	-	-							
PW	21040101-57314	Light Equipment	Light Equipment	16,000	9,772	16,000	16,000	16,000	16,000	-	-	-	-	-	-							
PW	21040101-57315	Pooled Vehicles	Pooled Vehicles	15,000	46,825	15,000	15,000	15,000	15,000	-	-	-	-	-	-							
PW	21040101-57316	Beverage Container Surcharges	Sweeper	-	-	12,000	12,000	12,000	12,000	-	-	-	-	-	-							
PW	21040107-54005	Road Restoration	Road Restoration	890,000	7,655	1,065,000	900,000	900,000	99,202	182,572	197,141	421,085	-	-	-							
PW	21040107-54006	Road Maintenance	Road Maintenance	147,889	83,647	197,141	197,141	197,141	-	-	197,141	-	-	-	-							
PW	21040111-58240	Building Reserve Fund	Municipal Building Reserve Fund	100,000	140,910	100,000	100,000	100,000	100,000	-	-	-	-	-	-							
PW	21040107-54017-G0015	Whitford Brook Watershed	Whitford Brook Watershed Infrastructure	2,250,000	-	2,800,000	2,800,000	2,800,000	-	-	-	-	-	-	2,800,000							
Library																						
Library	21050101-57300	New Equipment	Technology Upgrades	-	110	5,000	5,000	5,000	5,000	-	-	-	-	-	-							
Parks & Recreation																						
PR	Fund 0203	Site Improvements	See CIP Backup for Details	-	-	92,000	92,000	92,000	-	-	-	-	92,000	-	-							
Schools																						
Capital / CNR	CNR TOTAL		See CIP Backup for Details	-	-	391,500	306,500	306,500	306,500	-	-	-	-	-	-							
Operating	OPERATING TOTAL		See CIP Backup for Details	-	-	156,500	156,500	156,500	-	-	-	-	-	-	156,500							
TOTAL						6,237,286	5,878,426	5,781,926	1,690,487	182,572	394,282	421,085	137,000	-	2,956,500							

*** BOE Operating Budget

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

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

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

FY27 CAPITAL IMPROVEMENT PLAN REQUESTS															
DEPARTMENT	DESCRIPTION	Priority	Total 2027 Request	Dept. Request	Mayor	FY27 COUNCIL	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35	FY36
Admin Emerg Serv			393,755												
	AED Reserve	RPH		9,450	9,450	9,450	9,575	9,950	10,205	10,468	10,782	11,106			
	Fire Apparatus Replacement	SR		384,305	384,305	384,305	407,363	439,952	459,750	480,439	502,059	524,651			
Public Works															
<i>Equipment</i>			360,500												
	Heavy Equipment	SR(H)		85,000	85,000	85,000	85,000	85,000	85,000	90,000	90,000	90,000			
	Large Trucks	SR(H)		190,000	190,000	190,000	190,000	190,000	200,000	200,000	200,000	200,000			
	Small Trucks	SR(H)		42,500	42,500	42,500	42,500	45,000	45,000	47,500	47,500	50,000			
	Light Equipment	SR, IOE(M)		16,000	16,000	16,000	17,000	17,000	17,000	18,000	18,000	18,000			
	Pooled Vehicles	SR(H)		15,000	15,000	15,000	17,500	17,500	20,000	20,000	22,500	22,500			
	Sweeper	SR(H)		12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000			
<i>Roads</i>			1,262,141												
	Road Restoration	DF,SR,C (H)		1,065,000	900,000	900,000	1,065,000	1,065,000	1,115,000	1,115,000	1,115,000	1,165,000			
	Road Maintenance			197,141	197,141	197,141	-	-	-	-	-	-			
<i>Buildings</i>			100,000												
	Municipal Building Reserve Fund	SR(H)		100,000	100,000	100,000	110,000	110,000	120,000	120,000	130,000	130,000			
<i>Other</i>			2,800,000												
	Whitford Brook Watershed Infrastructure	DF,SR,C (H)		2,800,000	2,800,000	2,800,000	2,800,000	2,800,000	1,150,000	-	-	-			
Library			5,000												
	Technology Upgrades	SR		5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000			
Parks & Recreation			92,000												
	Tree Trimming / Removal	DF		15,000	15,000	15,000	-	-	-	-	-	-			
	Security Camera	RPH		15,000	15,000	15,000	-	-	-	-	-	-			
	Park Amenities	IOE		20,000	20,000	20,000	-	-	-	-	-	-			
	Blonders Upgrades	IOE		25,000	25,000	25,000	-	-	-	-	-	-			
	AED's and Climate Controlled Boxes	RPH		17,000	17,000	17,000	-	-	-	-	-	-			
Board of Education															
<i>Bondable</i>			600,000												
	LHS - Boiler System Re[placement & BMS System	20	DF	-	-	-	20,000,000	-	-	-	-	-	-	-	-
	LHS - Parking Lot	36	DF	-	-	-	-	-	1,500,000	-	-	-	-	-	-
	LHS - Window Replacement	18	DF	-	-	-	3,500,000	-	-	-	-	-	-	-	-
	LHS - Add Elavator to Lower Level	34	NEF	-	-	-	-	-	-	-	350,000	-	-	-	-
	LHS - Classroom Ventilation and Air Conditioning	23	DF	-	-	-	21,250,000	-	-	-	-	-	-	-	-
	LHS - Roof Replacement	33	SR	-	-	-	-	-	-	-	8,000,000	-	-	-	-
	LHS - Replace Media Center Roof	24	DF	-	-	-	525,000	-	-	-	-	-	-	-	-
	LHS - Auditorium Air Conditioning	22	NEF	-	-	-	500,000	-	-	-	-	-	-	-	-
	LMS - Expand Cafeteria	21	NEF	600,000	600,000	600,000	-	-	-	-	-	-	-	-	-
	JWL - Window Replacement	35	IOE	-	-	-	-	-	-	1,200,000	-	-	-	-	-
	JWL - Parking Lot	37	DF	-	-	-	-	500,000	-	-	-	-	-	-	-

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

FY27 CAPITAL IMPROVEMENT PLAN REQUESTS															
DEPARTMENT	DESCRIPTION	Priority	Total 2027 Request	Dept. Request	Mayor	FY27 COUNCIL	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35	FY36
Capital / Non-Recurring			391,500												
	LHS - Needs study (BOE is paying from FY 26 capital)	1	DF	75,000	-	-	-	-	-	-	-	-	-	-	-
	LHS - Lower Level Restrooms	25	DF	-	-	-	-	85,000	-	-	-	-	-	-	-
	LHS - Lower Level Locker Rooms	26	DF	-	-	-	-	-	125,000	-	-	-	-	-	-
	LHS - Boiler System Repairs	2	DF/SR	22,500	22,500	22,500	-	-	-	-	-	-	-	-	-
	LHS - Electrostatic Locker Painting	30	DF	-	-	-	-	-	-	-	-	-	50,000	-	-
	LHS - Science Lab Upgrades	6	DF/EPS	-	-	-	138,000	142,000	145,000	-	-	-	-	-	-
	LHS - Culinary Room Renovations	38	IOE/C	-	-	-	-	75,000	-	-	-	-	-	-	-
	LHS - Resurface Tennis Courts	28	IOE	-	-	-	50,000	-	-	-	-	-	-	-	-
	LHS - Outdoor Athletics Lavs / Storage	29	NEF/IOE	-	-	-	-	-	-	-	-	-	-	200,000	-
	LHS - Replace Turf Field Scoreboard	16	NEF/IOE	-	-	-	70,000	-	-	-	-	-	-	-	-
	LHS - Varsity Lockerroom Renovation	19	DF	-	-	-	-	150,000	-	-	-	-	-	-	-
	LHS - Athletic Lockerroom Renovation	10	DF	-	-	-	-	150,000	-	-	-	-	-	-	-
	LHS - Replacement Field Lights	27	DF/IOE	-	-	-	-	-	125,000	-	-	-	-	-	-
	LHS - Replacement PA System	5	DF/SR	10,000	10,000	10,000	-	-	-	-	-	-	-	-	-
	LHS - Gym Bleachers	31	DF/C	-	-	-	200,000	-	-	-	-	-	-	-	-
	LHS - Gym Dividing Wall	17	DF/C	-	-	-	35,000	-	-	-	-	-	-	-	-
	LHS - Aux Gym Padding	32	DF/C	-	-	-	30,000	-	-	-	-	-	-	-	-
	LHS - Replace sewer piping	15	DF/RPH	-	-	-	-	70,000	-	-	-	-	-	-	-
	LHS - Softball field renovation	11	DF/SR	-	-	-	45,000	-	-	-	-	-	-	-	-
	JWL - Classroom Renovations	7	DF/IOE/C	140,000	140,000	140,000	143,000	146,000	-	-	-	-	-	-	-
	JWL - Basketball Court Pavement	12	DF	-	-	-	70,000	-	-	-	-	-	-	-	-
	JWL - Replace PA System	3	DF/SR	6,000	6,000	6,000	-	-	-	-	-	-	-	-	-
	CO - Replacement Truck	8	IOE	80,000	70,000	70,000	-	-	-	-	-	-	-	-	-
	District - Trailer	9	SR	5,000	5,000	5,000	-	-	-	-	-	-	-	-	-
	GFS - Playground Surface	13	DF	-	-	-	50,000	-	-	-	-	-	-	-	-
	GFS - Replace PA System	4	DF/SR	6,000	6,000	6,000	-	-	-	-	-	-	-	-	-
	GHS - Turf Playground	14	DF	47,000	47,000	47,000	-	-	-	-	-	-	-	-	-
Operating			156,500												
	LHS - Parking Lot Repairs		DF	4,000	4,000	4,000	4,000	4,000	4,000	4,000	-	-	-	-	-
	LHS - Athletic Field Repairs		SR	7,500	7,500	7,500	7,500	7,500	7,500	7,500	-	-	-	-	-
	LHS - Masonry Repairs		DF	5,000	5,000	5,000	5,000	5,000	5,000	5,000	-	-	-	-	-
	Districtwide - HVAC Maintenance		IOE	140,000	140,000	140,000	140,000	140,000	140,000	140,000	-	-	-	-	-
PRIORITY KEY						6,381,926									
RPH	Risk to Public Health														
DF	Deteriorated Facility														
SR	Systematic Replacement														
IOE	Improvement of Operating Efficiency														

FY2027 Water Budget

Report As of: 12/1/2025

ORG	OBJ	ACCOUNT DESCRIPTION	FY24 ACTUAL	FY25 ACTUAL	FY26 BUDGET	FY26 YTD ACTUAL	FY26 ENCUMBRANCE/REQ	FY26 AVAILABLE BUDGET	% USED	FY27 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	1,805.25	759.68	3,100.00	567.64	135.00	2,397.36	23%	3,100.00	0.00
50591620	51625	TECHNICAL ADMINISTRATOR	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	63,750.00	0.00
50591623	56225	POWER PURCHASED	9,761.81	14,469.04	10,000.00	3,061.25	6,938.75	0.00	100%	10,000.00	0.00
50591626	53720	GU OPERATING-EMERGENCY	24,363.50	22,224.57	9,000.00	866.55	3,593.77	4,539.68	50%	9,033.00	33.00
50591627	53725	GU OPERATING AGREEMENT ANNUAL	298,119.96	305,572.92	330,986.00	137,910.85	162,089.15	30,986.00	91%	340,441.00	9,455.00
50591627	53726	GU CUSTOMER SERVICE	96,642.47	98,280.16	105,319.85	43,883.38	41,116.62	20,319.85	81%	108,479.00	3,159.15
50591663	54110	RTE 12 WATER PURCHASED USED	340,211.81	385,013.47	350,000.00	105,263.37	244,736.63	0.00	100%	400,000.00	50,000.00
50591663	54115	ROUTE 117 WATER PURCHASED USED	386,558.85	387,934.88	400,000.00	97,292.66	252,707.34	50,000.00	88%	400,000.00	0.00
50591663	54120	METER EQUIPMENT	6,215.00	14,788.33	16,000.00	1,016.96	3,983.04	11,000.00	31%	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%	33,000.00	7,000.00
50591921	54506	FIRE HYDRANT MAINTENANCE	-8,175.00	-8,175.00	14,400.00	0.00	0.00	14,400.00	0%	14,400.00	0.00
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	4,076.54	3,244.60	2,829.00	0.00	0.00	2,829.00	0%	1,997.00	-832.00
50591921	58820	CWF/DWSRF LOAN PRINCIPAL	0.00	0.00	260,920.00	0.00	0.00	260,920.00	0%	226,565.00	-34,355.00
50591921	58821	CWF/DWSRF LOAN INTEREST	46,978.07	41,891.83	36,702.00	12,815.89	0.00	23,886.11	35%	30,698.00	-6,004.00
50591921	58822	LOAN PAYMENT TO SEWER DEP	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	0.00	0.00
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	6,821.25	8,245.00	9,738.00	1,275.00	7,225.00	1,238.00	87%	9,738.00	0.00
50591926	52300	RETIREMENT	-1,949.00	-6,689.00	4,261.50	0.00	0.00	4,261.50	0%	10,000.00	5,738.50
50591991	58910	CONTINGENCY	0.00	0.00	20,476.45	0.00	0.00	20,476.45	0%	20,000.00	-476.45
50591991	58911	LEAK TEST	0.00	0.00	15,000.00	0.00	0.00	15,000.00	0%	15,000.00	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	-	0.00	0.00	312,364.00	0.00	-312,364.00	0%	0.00	0.00
5059801	46044	WPCA REV NON CUSI	0.00	0.00	0.00	0.00	0.00	0.00	0%	0.00	0.00
5059801	46045	NEW METER CHARGE	0.00	0.00	-5,000.00	0.00	0.00	-5,000.00	0%	-5,000.00	0.00
5059801	46046	WATER MISC	33.15	-3,405.00	-3,000.00	-3,726.45	0.00	726.45	124%	-3,000.00	0.00
5059801	46048	NEW CONNECTION REVENUE	-3,995.00	-4,710.00	-5,000.00	-1,940.00	0.00	-3,060.00	39%	-5,000.00	0.00
5059801	46049	TRANSMISSION FEE MONTVILLE WAT	-14,709.82	-10,869.37	-21,000.00	-4,818.39	0.00	-16,181.61	23%	-21,000.00	0.00
5059801	46050	WATER USAGE CHARGE	-1,142,202.49	-1,248,547.83	-1,395,881.80	-444,409.19	0.00	-951,472.61	32%	-1,534,541.00	-138,659.20
5059801	46051	WATER LATE FEE	-1,683.29	-1,078.78	0.00	-406.03	0.00	406.03	0%	0.00	0.00
5059801	46053	WATER ASSESSMENT	-15,107.31	-13,010.82	0.00	-1,637.35	0.00	1,637.35	0%	0.00	0.00
5059801	46054	HYDRANT MAINTENANCE	0.00	0.00	-14,400.00	0.00	0.00	-14,400.00	0%	-14,400.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0%	0.00	0.00
5059001	49002	TRANSERS IN:	-388,678.26	-388,677.26	-321,250.00	-121,628.21	0.00	-199,621.79	0.38	-280,059.00	41,191.00
		Total 0505 WATER FUND	300,973.49	253,147.42	0.00	137,751.93	722,525.30	-860,277.23		0.00	
		Revenue Total	-1,566,343.02	-1,670,299.06	-1,765,531.80	-578,565.62	0.00	-1,186,966.18		-1,863,000.00	-97,468.20
		Expense Total	1,867,316.51	1,923,446.48	1,765,531.80	716,317.55	722,525.30	639,052.95		1,863,000.00	97,468.20

*Amounts are tentative to agreements being finalized

FY2027 Sewer Budget

Report YTD As of: 12/1/2025

ORG	OBJ	ACCOUNT DESCRIPTION	FY24 Actual	FY25 Actual	FY26 Budget	FY 26 ENCUMBRAI % USED	FY27 Proposed Bud Changes		
50190603	54225	SLUDGE HAULING	13,559.54	15,783.70	17,300.00	9,720.94	98%	16,000.00	-1,300.00
50190603	58100	DUES & FEES	1,769.89	2,385.83	5,000.00	415.00	45%	5,000.00	0.00
50190611	54510	ELECTRICIAN	4,566.45	9,222.11	3,000.00	1,995.00	100%	3,000.00	0.00
50190620	51305	OVERTIME/SEASONAL HELP	17,282.18	21,447.63	17,500.00	0.00	50%	35,100.00	17,600.00
50190620	51705	LONGEVITY	0.00	0.00	500.00	0.00	0%	500.00	0.00
50190621	52160	EMPLOYEE UNIFORMS	462.48	761.00	1,000.00	483.96	69%	1,000.00	0.00
50190623	56200	HEATING OIL/PROPANE	1,406.93	2,892.11	3,000.00	2,157.92	83%	3,000.00	0.00
50190623	56220	ELECTRICITY	39,140.60	42,902.85	50,000.00	27,205.50	85%	46,000.00	-4,000.00
50190623	56261	GASOLINE/DIESEL	4,452.28	3,535.81	4,500.00	2,813.06	78%	4,500.00	0.00
50190624	56914	PUMPING SUPPLY & EXPENSE	2,822.89	3,030.61	3,300.00	540.00	33%	3,300.00	0.00
50190641	56912	CHEMICALS	30,735.55	32,753.94	23,000.00	11,615.08	95%	26,500.00	3,500.00
50190643	56916	TREATMENT EXPENSE	7,642.50	0.00	5,000.00	0.00	20%	4,000.00	-1,000.00
50190663	53710	METER CALIBRATION EXPENSE	0.00	950.00	950.00	0.00	0%	950.00	0.00
50190673	54515	MAINTENANCE OF MAINS	446.08	6,084.80	3,000.00	3,000.00	100%	3,000.00	0.00
50190678	54505	MAINTENANCE OF MISC. PLA	15,158.65	17,474.21	12,000.00	3,156.95	93%	14,000.00	2,000.00
50190678	56802	SAFETY EQUIPMENT	150.00	260.00	1,000.00	5.00	50%	1,000.00	0.00
50190678	56804	LAB EQUIPMENT	368.40	0.00	2,900.00	0.00	0%	2,900.00	0.00
50190920	51610	SUPERVISORS	95,396.29	97,657.61	97,666.00	0.00	40%	100,596.00	2,930.00 *
50190920	51625	TECHNICAL ADMINISTRATOR	0.00	0.00	0.00	0.00	#DIV/0!	11,250.00	11,250.00
50190920	51635	SHIFT OPERATOR	78,610.72	77,663.29	76,940.00	0.00	40%	80,824.00	3,884.00
50190920	51640	LAB TECHNICIAN	52,800.80	57,653.72	57,408.00	0.00	38%	57,408.00	0.00 *
50190920	52880	COMPENSATED ABSENCE EXP	1,630.00	0.00	0.00	0.00	N/A	0.00	0.00
50190921	53601	INTEREST EXPENSE	-646.00	-646.00	0.00	0.00	N/A	0.00	0.00
50190921	54150	LAKESIDE MAINTENANCE	783.40	3,070.00	3,000.00	0.00	17%	3,000.00	0.00
50190921	54420	FINANCE DEPT SERVICES	14,000.00	14,000.00	7,000.00	0.00	0%	7,000.00	0.00
50190921	56100	OPERATING EXPENSES	5,474.85	6,385.08	11,000.00	2,660.38	34%	10,000.00	-1,000.00
50190921	58810	GEN OBLIGATION BOND PRINCIPAL	0.00	0.00	72,682.00	0.00	0%	72,682.00	0.00
50190921	58811	GEN OBLIGATION BOND INTEREST	33,544.00	29,936.72	27,988.00	0.00	0%	24,381.00	-3,607.00
50190921	58820	CWF/DWSRF LOAN PRINCIPAL	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	N/A	0.00	0.00
50190921	59300	TRANSFERRED FUNDS	62,500.00	62,500.00	0.00	0.00	N/A	0.00	0.00
50190921	59500	DEPRECIATION EXPENSE	161,187.00	165,976.00	0.00	0.00	N/A	0.00	0.00
50190923	53600	ACCOUNTING SERVICES/AUDIT	1,203.75	1,455.00	3,000.00	1,275.00	50%	3,000.00	0.00
50190923	53705	LABORATORY TESTS	9,191.00	11,878.00	8,200.00	4,804.00	98%	9,500.00	1,300.00
50190923	58110	TRAINING/MTGS/DUES/SUBSCRIP	346.91	509.00	1,500.00	890.00	59%	1,500.00	0.00
50190926	52000	HEALTH CARE	46,319.52	68,006.62	75,106.00	0.00	0%	90,559.00	15,453.00 *
50190926	52300	RETIREMENT	7,195.14	4,717.21	21,243.00	0.00	0%	23,293.90	2,050.90 *
50190926	52500	SOCIAL SECURITY	17,804.74	19,633.69	17,768.00	0.00	0%	18,290.00	522.00 *
50190926	52900	WORKER'S COMP GEN GOV	0.00	0.00	8,979.00	0.00	0%	9,243.00	264.00
50190933	54305	VEHICLE MAINTENANCE	3,419.66	1,875.57	2,000.00	824.30	60%	2,000.00	0.00
50190990	57505	SEWER TIE IN	0.00	0.00	1,000.00	0.00	0%	1,000.00	0.00
50190991	58910	CONTINGENCY	6,603.32	2,724.10	10,000.00	1,000.00	10%	10,000.00	0.00
50190991	59305	CONTRIBUTION TO CNR	20,000.00	20,000.00	20,000.00	0.00	0%	20,000.00	0.00
50191627	53726	GU CUSTOMER SERVICE	15,732.49	17,343.56	18,585.86	7,255.88	81%	19,143.00	557.14
5019701	46020	SEWER USAGE CHARGES	-519,947.47	-527,141.20	-592,845.86	0.00	45.60	-646,856.90	-54,011.04
5019701	46021	SEWER LATE FEE	-980.62	-486.20	-500.00	0.00	20.50	-500.00	0.00
5019701	46022	SEWER ASSESSMENT	-1,111.89	0.00	0.00	0.00	100.00	0.00	0.00
5019701	46024	SEWER MISC	78.64	-80.00	0.00	0.00	100.00	0.00	0.00
5019701	46044	WPCA REV NON CUSI	-280.00	0.00	0.00	0.00	100.00	0.00	0.00
5019701	48001	INTEREST ON DEPOSITS	0.00	0.00	0.00	0.00	100.00	0.00	0.00
5019701	47009	MISC RWEVENUE	-26.31	0.00	0.00	0.00	100.00	0.00	0.00
5019702	42029	STATE GRANTS - SEWER	-134.00	-195.00	0.00	0.00	100.00	0.00	0.00
5019001	49002	TRANSERS IN:	-481,208.97	-1,330,945.69	-100,670.00	0.00	0.00	-97,063.00	3,607.00
		Total 0501 SEWER	-230,548.61	-1,037,024.32	0.00	77,425.38	100.00	0.00	0.00
		Revenue Total	-1,003,610.62	-1,858,848.09	-694,015.86	0.00	37.00	-744,419.90	-50,404.04
		Expense Total	773,062.01	821,823.77	694,015.86	77,425.38	40.30	744,419.90	50,404.04
		Grand Total			0.00	77,425.38	100.00	0.00	

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