TOWN OF LEDYARD
FISCAL YEAR 2025 MAYOR'S PROPOSED BUDGET
EXPENDITURE DETAIL

DEPARTMENT ACCOUNT #		ACCOUNT DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2024 REVISED	2024 YTD-2/26/24	2024 % of REVISED	2025 DEPT PROPOSED	2025 Diff vs FY24 Revised	2025 % Chg Revised	2025 MAYOR PROPOSED	2025 Diff vs FY24 Revised	2025 % Chge Revised
10110209	55220	BOILER & MACHINERY INSURANCE	6,838.42	7,318.81	7,350.00	7,831	7,831	5,505		8,225	394	5.0%	8,225	394	5.0%
10110209	55231	POLICE PROFESS LIABILITY	15,045.93	16,103.99	16,180.00	17,232	17,232	12,113		18,100	868	5.0%	18,100	868	5.0%
10110209	55232	GEN LIAB / EXCESS LIAB	144,850.47	154,746.31	151,528.00	161,315	161,315	114,636		169,400	8,085	5.0%	169,400	8,085	5.0%
10110209	55233	PUBLIC OFFICIALS LIAB	35,594.89	38,092.46	38,280.00	40,763	40,763	28,658		42,805	2,042	5.0%	42,805	2,042	5.0%
10110209	55234	SCHOOL OFFICIALS LIAB	13,113.81	14,035.06	14,100.00	15,018	15,018	10,560		15,770	752	5.0%	15,770	752	5.0%
10110209	55235	VNA LIABILITY	7,100.61	7,568.58	7,110.00	7,564	7,564	5,318		-	(7,564)	-100.0%	-	(7,564)	-100.0%
10110209	55241	PROPERTY INSURANCE--BOE	73,064.99	78,197.77	78,570.30	83,673	83,673	58,815		87,857	4,184	5.0%	87,857	4,184	5.0%
10110209	55242	AMBULANCE & FIRE	54,359.69	56,063.25	56,166.00	58,812	58,812	58,346		61,753	2,941	5.0%	61,753	2,941	5.0%
10110209	55245	INSURANCE DEDUCTIBLE	1,000.00	(463.53)	6,646.27	10,000	10,000	9,747		20,000	10,000	100.0%	20,000	10,000	100.0%
10110209	55246	RISK MANAGEMENT	(6,995.06)	-	110.00	10,000	10,000	-		10,000	-	0.0%	10,000	-	0.0%
10110209	55249	CYBER COVERAGE	-	22,821.00	-	30,000	30,000	32,499		34,125	4,125	13.8%	34,125	4,125	13.8%
			409,836.83	454,684.72	446,465.27	517,196	517,196	388,907	75.20%	546,775	29,579	5.7%	546,775	29,579	5.7%
HEALTH DISTRICT															
10110211	58790	HEALTH DISTRICT	108,604.32	110,973.39	117,037.80	116,400	116,400	116,400		116,400	-		116,400	-	0.0%
			108,604.32	110,973.39	117,037.80	116,400	116,400	116,400	100.00%	116,400	-	0.0%	116,400	-	0.0%
CONSERVATION COMMISSION															
10110213	56100	OPERATING EXPENSES	450.00	600.00	60.00	1,150	1,150	65		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	300.00	-	-	925	925	-		925	-	0.0%	925	-	0.0%
			750.00	600.00	60.00	3,575	3,575	65		3,575	-	0.0%	3,575	-	0.0%
HUMAN RESOURCES STAFF															
10110251	51606	HUMAN RESOURCES DIRECTOR	113,507.77	118,021.56	115,083.03	90,000	90,000	55,099		92,700	2,700	3.0%	92,700	2,700	3.0%
10110251	53610	LEGAL SERVICES	-	-	-	-	-	-		40,000	40,000		40,000	40,000	
10110251	58110	TRAINING/MTGS/DUES/SUBSCRIP	1,517.50	1,275.00	2,091.76	1,950	1,950	-		1,950	-	0.0%	1,950	-	0.0%
			115,025.27	119,296.56	117,174.79	91,950	91,950	55,099	59.92%	134,650	42,700	46.4%	134,650	42,700	46.4%
EMPLOYEE EXPENSES															
10110253	52000	HEALTH CARE GEN GOV	850,498.09	838,685.01	943,154.19	1,027,560	1,027,560	609,335		1,130,000	102,440	10.0%	1,046,150	18,590	1.8%
10110253	52100	HEALTH CARE BOE	4,877,377.04	5,116,660.29	4,920,691.69	5,100,000	5,100,000	3,245,002		5,610,000	510,000	10.0%	5,193,830	93,830	1.8%
10110253	52101	HEALTHCARE WAIVERS	220,510.89	220,805.91	225,530.95	277,225	277,225	120,104		275,000	(2,225)	-0.8%	275,000	(2,225)	-0.8%
10110253	52102	BENEFITS CONSULTANT	-	5,000.00	2,500.00	20,000	20,000	-		10,000	(10,000)	-50.0%	10,000	(10,000)	-50.0%
10110253	52105	HEALTHCARE-FIREFIGHTERS	118,912.31	101,305.12	85,217.49	114,500	114,500	55,347		125,900	11,400	10.0%	125,900	11,400	10.0%
10110253	52106	BOE RETIREE HEALTHCARE	-	-	488,934.09	575,000	575,000	23,621		575,000	-	0.0%	575,000	-	0.0%
10110253	52201	HEALTH CARE TEAMSTERS	327,305.81	336,908.00	360,894.40	376,584	376,584	187,866		410,000	33,416	8.9%	410,000	33,416	8.9%
10110253	52203	MISC EMPLOYEE EXPENSES	1,817.10	3,673.53	4,615.96	5,000	5,000	2,327		10,000	5,000	100.0%	7,000	2,000	40.0%
10110253	52204	PRE-EMPLOYMENT TESTING	4,157.78	3,733.05	3,919.35	4,780	4,780	1,373		5,000	220	4.6%	5,000	220	4.6%
10110253	52205	CONTRACTUAL ALLOWANCES	37,615.40	33,038.80	35,890.64	61,000	61,000	48,381		73,500	12,500	20.5%	73,500	12,500	20.5%
10110253	52206	RETIREMENT CASHOUT	27,093.24	68,946.71	62,741.35	75,000	75,000	43,683		75,000	-	0.0%	75,000	-	0.0%
10110253	52207	PAYROLL EXPENSES	9,459.50	9,732.20	11,334.18	11,000	11,000	6,309		12,000	1,000	9.1%	12,000	1,000	9.1%
10110253	52300	RETIREMENT	1,098,283.03	1,131,235.00	1,163,197.00	950,000	950,000	-		850,000	(100,000)	-10.5%	850,000	(100,000)	-10.5%
10110253	52310	DEFINED CONTR PLAN	226,413.73	287,900.06	363,252.68	365,000	365,000	296,199		650,000	285,000	78.1%	455,000	90,000	24.7%
10110253	52400	SALARY BENEFIT ADJUSTMENT	48,412.08	37,017.98	103,792.43	75,000	75,000	64,730		113,000	38,000	50.7%	113,000	38,000	50.7%
10110253	52500	SOCIAL SECURITY	590,071.63	602,802.81	630,590.20	625,000	625,000	420,680		680,000	55,000	8.8%	680,000	55,000	8.8%
10110253	52600	UNEMPLOYMENT COMP	7,344.00	-	2,829.22	7,500	7,500	-		7,500	-	0.0%	7,500	-	0.0%
10110253	52900	WORKER'S COMP GEN GOV	98,153.01	98,145.50	101,084.75	136,941	136,941	74,571		143,790	6,849	5.0%	143,790	6,849	5.0%
10110253	52910	WORKERS COMP BOE	294,459.99	294,436.50	303,254.25	324,438	324,438	223,712		340,660	16,222	5.0%	340,660	16,222	5.0%
10110253	52915	LIFE/LTD/AD&D INSURANCE	8,508.55	12,940.53	13,089.01	22,800	22,800	3,018		22,420	(380)	-1.7%	22,420	(380)	-1.7%
			8,846,393.18	9,202,967.00	9,826,513.83	10,154,328	10,154,328	5,426,258	53.44%	11,118,770	964,442	9.5%	10,420,750	266,422	2.6%
REGISTRARS															
10110301	51700	ADMINISTRATIVE WAGES	40,550.48	39,150.48	39,190.96	43,940	43,940	28,319		46,482	2,542	5.8%	46,482	2,542	5.8%
10110301	56100	OPERATING EXPENSES	-	400.00	1,038.56	-	-	-		1,775	1,775		1,775	1,775	
			40,550.48	39,550.48	40,229.52	43,940	43,940	28,319	64.45%	48,257	4,317	9.8%	48,257	4,317	9.8%

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ELECTIONS															
10110303	51710	OTHER WAGES	-	-	-	23,440	23,440	6,630		27,943	4,503	19.2%	27,943	4,503	19.2%
10110303	51720	STIPENDS	12,493.82	8,270.00	12,615.00	-	-	-		-	-		-	-	
10110303	53645	TRAINING	-	-	-	3,450	3,450	-		3,620	170	4.9%	3,620	170	4.9%
10110303	54310	EQUIPMENT MAINTENANCE	1,800.00	2,025.00	2,250.00	2,250	2,250	2,250		2,250	-	0.0%	2,250	-	0.0%
10110303	55300	COMMUNICATIONS	1,442.43	751.00	-	1,400	1,400	172		1,600	200	14.3%	1,600	200	14.3%
10110303	56900	OTHER SUPPLIES	9,894.83	6,875.67	12,057.03	19,200	19,200	6,577		15,210	(3,990)	-20.8%	15,210	(3,990)	-20.8%
10110303	58300	EMPLOYEE REIMBURSEMENT	370.87	-	-	250	250	152		250	-	0.0%	250	-	0.0%
			26,001.95	**17,921.67**	**26,922.03**	**49,990**	**49,990**	**15,781**	**31.57%**	**50,873**	**883**	**1.8%**	**50,873**	**883**	**1.8%**
TOWN CLERK															
10110311	51600	DEPARTMENT HEAD WAGES	62,374.55	61,373.04	63,868.93	65,117	65,117	40,357		67,078	1,961	3.0%	67,078	1,961	3.0%
10110311	51615	ASSISTANT WAGES	45,703.32	44,578.19	46,912.73	48,552	48,552	30,378		49,959	1,407	2.9%	49,959	1,407	2.9%
10110311	53600	ACCOUNTING SERVICES/AUDIT	4,000.00	4,000.00	4,000.00	4,000	4,000	3,000		4,000	-	0.0%	4,000	-	0.0%
10110311	55555	COVID19 EXPENSES	5,604.35	-	-	-	-	-		-	-		-	-	
10110311	56100	OPERATING EXPENSES	28,183.70	28,681.81	29,038.62	29,810	29,810	13,021		30,100	290	1.0%	30,100	290	1.0%
10110311	56135	RECORDINGS/LICENSING SUPPLIES	5,182.34	3,561.96	8,549.55	4,275	4,275	2,048		4,675	400	9.4%	4,675	400	9.4%
10110311	58110	TRAINING/MTGS/DUES/SUBSCRIP	316.81	881.82	1,327.66	1,275	1,275	682		1,275	-	0.0%	1,275	-	0.0%
			151,365.07	**143,076.82**	**153,697.49**	**153,029**	**153,029**	**89,486**	**58.48%**	**157,087**	**4,058**	**2.7%**	**157,087**	**4,058**	**2.7%**
FINANCE															
10112101	51302	FINANCE FISC ASST 1	41,073.53	325.87	-	-	-	-		-	-		-	-	
10112101	51600	DEPARTMENT HEAD WAGES	100,804.67	108,584.00	106,020.89	108,215	108,215	66,872		111,459	3,244	3.0%	111,459	3,244	3.0%
10112101	51603	ASST FINANCE DIR	68,331.64	65,657.79	67,958.02	69,330	69,330	42,882		71,405	2,075	3.0%	71,405	2,075	3.0%
10112101	51615	ASSISTANT WAGES	43,598.39	86,459.27	87,875.90	94,256	94,256	50,329		98,935	4,679	5.0%	98,935	4,679	5.0%
10112101	55555	COVID19 EXPENSES	12,018.60	-	-	-	-	-		-	-		-	-	
10112101	56100	OPERATING EXPENSES	13,221.78	2,817.10	2,456.92	2,520	2,520	884		2,650	130	5.2%	2,650	130	5.2%
10112101	56200	HEATING OIL/PROPANE	34,162.02	70,923.34	71,010.41	65,625	65,625	25,711		68,000	2,375	3.6%	68,000	2,375	3.6%
10112101	56220	ELECTRICITY	130,781.63	140,039.47	138,997.57	150,000	150,000	83,844		150,000	-	0.0%	150,000	-	0.0%
10112101	58110	TRAINING/MTGS/DUES/SUBSCRIP	(1.00)	678.01	1,319.25	3,000	3,000	852		3,000	-	0.0%	3,000	-	0.0%
			443,991.26	**475,484.85**	**475,638.96**	**492,946**	**492,946**	**271,374**	**55.05%**	**505,449**	**12,503**	**2.5%**	**505,449**	**12,503**	**2.5%**
ASSESSOR															
10112111	51610	SUPERVISORS	76,853.20	79,316.50	111,071.48	108,434	108,434	65,924		85,522	(22,912)	-21.1%	85,522	(22,912)	-21.1%
10112111	51615	ASSISTANT WAGES	39,249.77	33,954.51	41,446.92	43,135	43,135	27,131		46,210	3,075	7.1%	46,210	3,075	7.1%
10112111	51710	OTHER WAGES	-	-	-	-	-	-		25,000	25,000	#DIV/0!	25,000	25,000	
10112111	53700	CONTRACT MAINTENANCE/LEASES	6,496.00	13,146.00	14,461.00	16,300	16,300	16,246		18,500	2,200	13.5%	18,500	2,200	13.5%
10112111	56100	OPERATING EXPENSES	1,566.10	1,539.27	1,070.08	2,150	2,150	161		3,000	850	39.5%	3,000	850	39.5%
10112111	58110	TRAINING/MTGS/DUES/SUBSCRIP	1,320.00	2,636.00	1,344.37	3,000	3,000	2,494		3,000	-	0.0%	2,700	(300)	-10.0%
			125,485.07	**130,592.28**	**169,393.85**	**173,019**	**173,019**	**111,956**	**64.71%**	**181,232**	**8,213**	**4.7%**	**180,932**	**7,913**	**4.6%**
TAX COLLECTOR															
10112131	51300	SEASONAL HELP	-	5,468.64	3,304.13	1,600	1,600	6,348		9,800	8,200	512.5%	5,200	3,600	225.0%
10112131	51610	SUPERVISORS	61,919.35	63,187.51	67,540.95	69,277	69,277	42,627		71,017	1,740	2.5%	71,017	1,740	2.5%
10112131	51615	ASSISTANT WAGES	38,455.06	39,595.40	42,366.37	44,916	44,916	27,904		47,138	2,222	4.9%	47,138	2,222	4.9%
10112131	53610	LEGAL SERVICES (NEW)	-	-	-	-	-	-		500	500		500	500	
10112131	53700	CONTRACT MAINTENANCE/LEASES	5,510.47	5,616.91	2,105.00	2,875	2,875	1,200		2,800	(75)	-2.6%	2,800	(75)	-2.6%
10112131	54421	TAX REFUNDS	79,101.23	105,759.99	104,439.00	-	-	80,665		-	-		-	-	
10112131	56100	OPERATING EXPENSES	16,807.54	16,660.54	23,029.22	22,700	22,700	4,061		24,900	2,200	9.7%	24,900	2,200	9.7%
10112131	58110	TRAINING/MTGS/DUES/SUBSCRIP	680.00	2,449.79	1,732.93	3,130	3,130	671		2,800	(330)	-10.5%	2,800	(330)	-10.5%
10112131	58506	TAX UNDERPAYMENT	150.00	150.00	-	150	150	-		150	-	0.0%	150	-	0.0%
			202,623.65	**238,888.78**	**244,517.60**	**144,648**	**144,648**	**163,476**	**113.02%**	**159,105**	**14,457**	**10.0%**	**154,505**	**9,857**	**6.8%**