

Ledyard
Town Council
Public Hearing



Proposed Budget
Fiscal Year 2024/2025

TOWN OF LEDYARD AND BOARD OF EDUCATION

Monday, April 15, 2024
7:00 p.m.

Council Chambers, Town Hall Annex Building
741 Colonel Ledyard Highway
Ledyard, CT 06339

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Budget Process

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

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

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

Budget Pressures

The Budget is a compilation of revenues from tax levy, State funding, grants as well as expenditures by Department and finally the Capital Improvement Plan, which identifies needs based on studies, estimates and consultant input. The greater the governmental "footprint", the greater the need for present and future capital outlays.

Budget Highlights

- **Board of Education Expenditures** as proposed increase by 6.85%, or \$2,461,455
- **General Government Expenditures** as proposed increase by 1.50%, or \$428,178
- **Total Expenditures** as proposed is \$67,430,573 or 4.48% increase

Items that reduced the overall tax impact included Grand List growth of 4.46% and a transfer in of \$1,000,000 from the Mil Rate Stabilization Fund.

	Adopted		Proposed		Increase (Decrease)	
	Budget FY 24		Budget FY 25		Dollars	Percentage
General Government	\$	13,234,336	\$	13,660,077	\$ 425,741	3.22%
Public Safety		4,415,630		4,733,022	317,392	7.19%
Public Works		3,085,740		3,193,638	107,898	3.50%
Health & Welfare		752,667		482,492	(270,175)	(35.90%)
Library		596,808		627,909	31,101	5.21%
Parks & Recreation		489,806		617,484	127,678	26.07%
Education		35,908,368		38,369,823	2,461,455	6.85%
Debt Service		4,403,850		3,955,030	(448,820)	(10.19%)
Capital		1,653,735		1,791,098	137,363	8.31%
	\$	<u>64,540,940</u>	\$	<u>67,430,573</u>	\$ <u>2,889,633</u>	<u>4.48%</u>

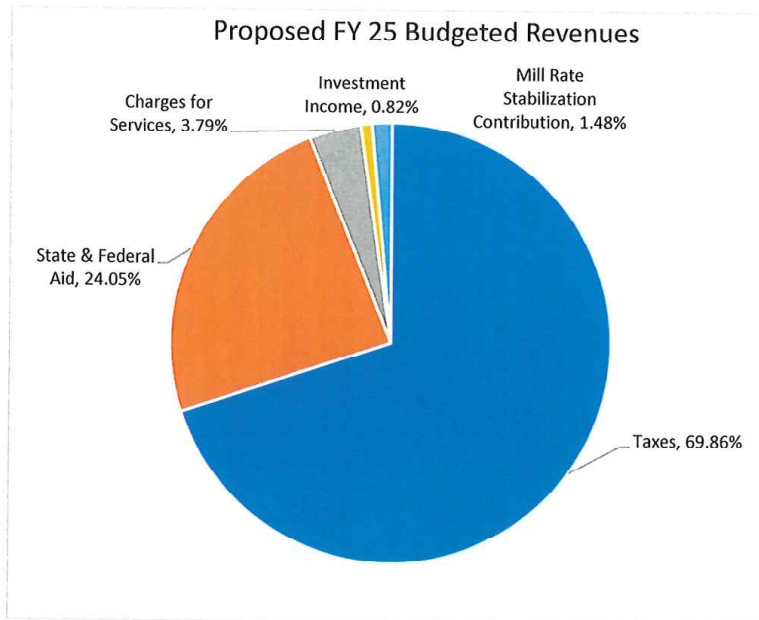
Funding of the Budget

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

Our second largest revenue source is State aid.

FY25 is the second year of the State biennial budget. It is anticipated that funding will remain level. In an inflationary state however, level funding translates into a slight reduction in funding.

Interest income from Reserve Accounts is also generating positive income due to the existing interest rate environment. This of course is subject to change. These funds are used to offset cost increases.



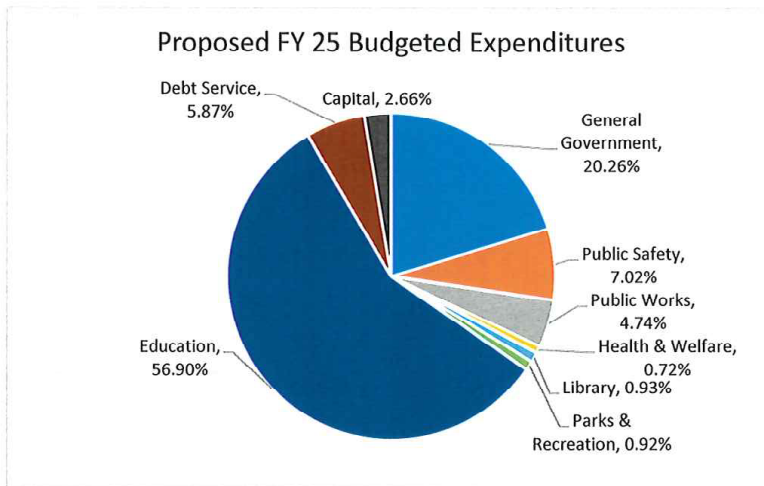
Fund Balance

Ledyard has historically maintained a lean Fund Balance (aka "rainy Day" fund). Fund Balance currently sits at 7.48% of our annual budget as a percentage of tax revenue. We do not utilize Fund Balance in this budget and have a policy dated May 23, 2018 that calls for an increase in Fund Balance to 10% by FY37.

Expenditure Summary- General Government

Proposed General Government spending is projected to increase by \$428,178 to \$29,060,750- a 1.50% increase. This figure includes \$8,828,158 of "In-Kind" expenses- these are Board of Ed expenses that reside on the General Government side.

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

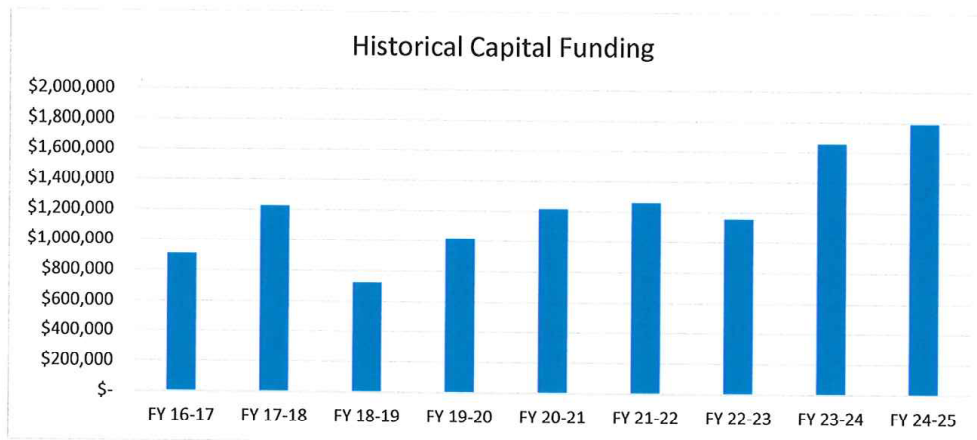


Top Departments by Expense (Including fringe)

- Police/ACE/Dispatch: \$4,866,894
- Public Works: \$3,662,914

Capital Improvement Plan

The FY25 Capital Improvement Plan (CIP) funds at \$1,791,098 of the tax levy- the highest level yet.



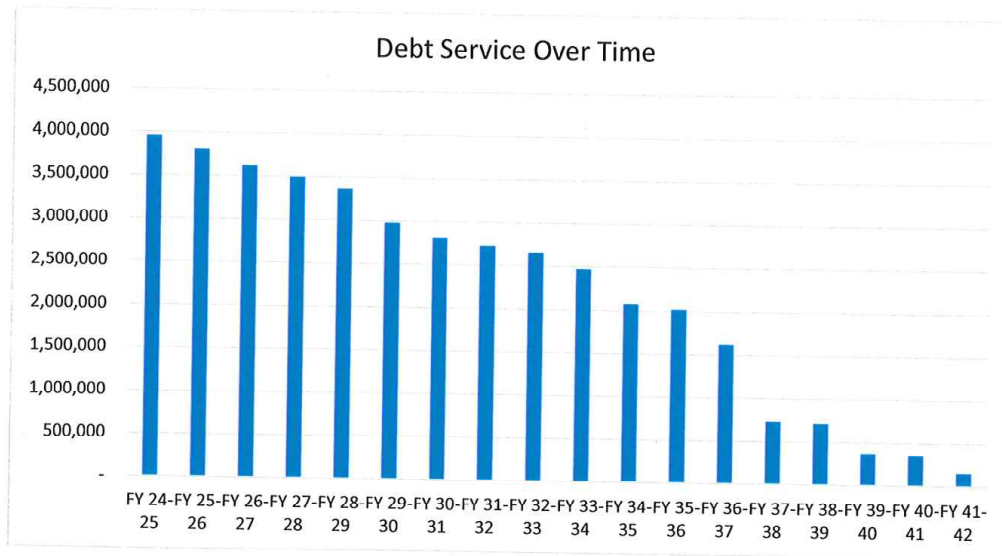
Key CIP Funding includes the following:

- Fire apparatus replacement program \$362,552
- Road restoration (paving) \$255,659
- Public Works Lg. trucks \$175,000
- Two police cruisers \$114,055
- LHS Classroom upgrades \$165,000
- LHS Science Lab upgrades \$80,000
- Juliet W. Long Fire alarm system \$75,000
- Juliet W. Long Playscape replacement \$70,000

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 \$3,955,030 which represents a decrease of (\$448,820) from FY24. It is noted that \$1,029,450 of the aforementioned total is interest expense, or 0.785 mils in the budget.



Proposed Mil Rate

The proposed budget requires a mil rate of 35.21, which represents a 0.65 mil increase over FY24.

Assessment	FY24 Tax	FY25 Tax	Difference
\$150,000	\$5,184.00	\$5,281.50	\$97.50
\$250,000	\$8,640.00	\$8,802.50	\$162.50
\$350,000	\$12,096.00	\$12,323.50	\$227.50
\$450,000	\$15,552.00	\$15,844.50	\$290.34

The Value of a Mil of Taxes

- One Mil in taxes = \$1,311,341
- To increase/ decrease the mil rate by one tenth of a mil (0.10) requires *EITHER* new revenue (taxes) of \$131,134 *OR* reduced spending of \$131,134.
- To a taxpayer with an assessed value of \$150,000, this equates to \$52.81 annually or \$4.40 per month.

TOWN OF LEDYARD
FISCAL YEAR 2025 TOWN COUNCIL PROPOSED BUDGET
EXPENDITURE SUMMARY

DEPARTMENT	2021	2022	2023	2024				FY 2025					
	ACTUAL	ACTUAL	ACTUAL	ADOPTED	REVISED	YTD	% OF REVISED	DEPT PROPOSED	Diff vs FY24 Revised	MAYOR PROPOSED	Diff vs FY24 Revised	COUNCIL PROPOSED	Diff vs FY24 Revised
TOWN COUNCIL	188,302	198,565	132,422	189,541	189,541	90,340	47.66%	195,369	5,828	195,369	5,828	195,369	5,828
HISTORIC DISTRICTS	25,370	21,121	23,549	32,750	32,750	9,963	30.42%	33,700	950	33,700	950	33,700	950
CEMETERY COMMITTEE	1,362	1,206	1,990	2,000	2,000	4,200	67.74%	2,000	(4,200)	2,000	(4,200)	2,000	(4,200)
MAYOR'S OFFICE	213,964	193,018	176,123	189,200	189,200	111,091	58.72%	190,723	1,523	190,723	1,523	190,723	1,523
ADMINISTRATIVE SUPPORT	83,763	129,111	132,031	136,000	136,000	78,918	58.03%	129,700	(6,300)	129,700	(6,300)	129,700	(6,300)
LEGAL SERVICES	61,641	124,356	89,500	55,000	55,000	43,646	79.36%	20,000	(35,000)	20,000	(35,000)	20,000	(35,000)
PROBATE	8,090	8,130	8,287	10,575	10,575	8,630	100.00%	10,000	(575)	10,000	(575)	10,000	(575)
PROPERTY INSURANCE	409,837	454,685	446,465	517,196	517,196	388,907	75.20%	546,775	29,579	546,775	29,579	546,775	29,579
HEALTH DISTRICT	108,604	110,973	117,038	116,400	116,400	116,400	0.00%	116,400	-	116,400	-	116,400	-
CONSERVATION COMMISSION	750	600	60	3,575	3,575	65	0.00%	3,575	-	3,575	-	3,575	-
HUMAN RESOURCES STAFF	115,025	119,297	117,175	91,950	91,950	55,099	59.92%	134,650	42,700	134,650	42,700	134,650	42,700
EMPLOYEE EXPENSES	8,846,393	9,202,967	9,826,514	10,154,328	10,154,328	5,426,258	53.44%	11,118,770	964,442	10,420,750	266,422	10,420,750	266,422
REGISTRARS	40,550	39,550	40,230	43,940	43,940	28,319	64.45%	48,257	4,317	48,257	4,317	46,800	2,860
ELECTIONS	26,002	17,922	26,922	49,990	49,990	15,781	31.57%	50,873	883	50,873	883	54,271	4,281
TOWN CLERK	151,365	143,077	153,697	153,029	153,029	89,486	58.48%	157,087	4,058	157,087	4,058	157,087	4,058
FINANCE	443,991	475,485	475,639	492,946	492,946	271,374	55.05%	505,449	12,503	505,449	12,503	505,449	12,503
ASSESSOR	125,485	130,592	169,394	173,019	173,019	111,956	64.71%	181,232	8,213	180,932	2,301	180,932	7,913
TAX COLLECTOR	202,624	238,889	244,518	144,648	144,648	163,476	113.02%	159,105	14,457	154,505	9,857	154,505	9,857
MGMT INFORMATION SYSTEMS	239,480	332,584	335,501	348,235	348,235	265,544	76.25%	387,818	39,583	387,818	39,583	387,134	38,899
LAND USE	293,474	248,401	279,230	317,553	317,553	207,016	65.19%	359,046	41,493	357,546	39,999	357,546	39,999
PLANNING COMM	-	1,280	1,280	3,000	3,000	1,308	43.60%	3,500	500	3,500	500	5,500	500
EDC	525	300	5,731	8,461	8,461	7,236	85.25%	8,211	(250)	8,211	(250)	8,211	(250)
I/PWC	160	157	323	500	500	65	13.00%	500	-	500	-	500	-
ZONING BOARD OF APPEALS	230	-	368	500	500	-	0.00%	500	-	500	-	500	-
POLICE	2,693,468	2,726,758	2,992,127	2,751,520	2,751,520	1,811,293	65.83%	3,063,232	311,712	3,007,655	256,135	3,007,655	256,135
DISPATCH	562,088	676,417	707,979	634,801	634,801	410,489	64.66%	669,249	34,448	669,249	34,448	669,249	34,448
ANIMAL CONTROL	79,981	82,166	86,726	99,752	99,752	62,014	62.17%	100,225	473	99,575	(177)	99,575	(177)
FIRE MARSHAL	81,977	82,448	93,252	98,314	98,314	53,254	54.17%	101,116	2,802	101,116	2,802	101,116	2,802
ADMINISTRATOR EMERGENCY SERVICES	391,713	410,278	426,082	469,569	469,569	284,125	60.51%	487,883	18,314	487,883	18,314	487,883	18,314
LEDYARD FIRE	108,146	111,775	116,242	126,130	126,130	76,052	60.30%	128,000	1,870	128,000	1,870	128,000	1,870
GALES FERRY FIRE	209,328	197,873	198,033	215,094	215,094	131,556	61.16%	219,094	4,000	219,094	4,000	219,094	4,000
EMERGENCY MANAGEMENT	15,730	18,894	17,388	20,450	20,450	12,113	0.00%	20,450	-	20,450	-	20,450	-
VISITING NURSES	751,728	723,702	654,956	209,484	209,484	159,695	76.23%	10,000	(199,484)	10,000	(199,484)	10,000	(199,484)
SCHOOL NURSES	297,191	334,439	333,506	332,476	332,476	208,243	62.63%	472,492	140,016	472,492	140,016	472,492	140,016
SOCIAL SERVICES	99,259	93,868	101,285	103,971	103,971	59,559	57.28%	-	(103,971)	-	-	-	(103,971)
SENIOR CENTER	82,752	81,146	101,204	106,736	-	-	-	-	-	-	-	-	-
PUBLIC WORKS ADMIN	171,974	182,662	169,787	203,251	203,251	114,200	56.19%	212,210	8,959	212,210	8,959	212,210	8,959
PUBLIC WORKS HIGHWAY	991,306	1,052,846	1,036,120	1,217,954	1,217,954	703,759	57.78%	1,249,527	31,573	1,249,527	31,573	1,249,527	31,573
PUBLIC WORKS VEHICLE MAINTENANCE	275,647	292,542	357,279	283,185	283,185	193,422	68.30%	287,051	3,866	287,051	3,866	287,051	3,866
PUBLIC WORKS ROAD UPKEEP	143,260	181,627	174,389	164,800	164,800	48,811	29.62%	189,800	25,000	184,800	20,000	184,800	20,000
PUBLIC WORKS DRAINAGE	5,636	8,346	-	-	-	-	-	-	-	-	-	-	-
PUBLIC WORKS PROPERTY MAINTENANCE	83,672	90,128	99,705	86,050	86,050	37,110	43.13%	86,050	-	86,050	-	86,050	-
PUBLIC WORKS SANITATION	1,017,119	1,017,154	1,032,010	1,130,500	1,130,500	649,980	57.49%	1,174,000	43,500	1,174,000	43,500	1,174,000	43,500
LIBRARY	518,940	528,633	543,199	596,808	596,808	338,704	56.75%	649,655	52,847	625,591	28,783	627,909	31,101
PARKS AND RECREATION	414,133	459,638	470,618	489,806	489,806	358,969	60.17%	631,085	34,543	617,484	20,942	617,484	20,942
BOARD OF EDUCATION	32,623,455	33,223,716	34,337,932	35,908,368	35,908,368	22,270,455	0.00%	38,054,073	2,145,705	38,054,073	2,145,705	38,369,823	2,461,455
DEBT SERVICE	3,772,648	3,753,299	4,476,232	4,403,850	4,403,850	1,539,200	34.95%	3,955,030	(448,820)	3,955,030	(448,820)	3,955,030	(448,820)
CONTRIBUTION TO CNR	-	1,257,882	1,150,285	1,653,735	1,653,735	-	0.00%	-	(1,653,735)	1,761,998	108,263	1,791,098	137,363
TRANSFERRED FUNDS	1,917,929	1,415,954	664,050	-	-	-	0.00%	-	-	-	-	-	-
TOTAL GENERAL GOVERNMENT	26,332,793	27,971,454	28,806,857	28,632,572	28,636,772	14,747,626	51.50%	28,069,389	(567,383)	29,028,075	391,303	29,060,750	423,978
TOTAL BOARD OF EDUCATION	32,623,455	33,223,716	34,337,932	35,908,368	35,908,368	22,270,455	62.02%	38,054,073	2,145,705	38,054,073	2,145,705	38,369,823	2,461,455
TOTAL EXPENDITURES	58,956,248	61,195,170	63,144,789	64,540,940	64,545,140	37,018,081	57.35%	66,123,462	1,578,322	67,082,148	2,537,008	67,430,573	2,885,433

TOWN OF LEDYARD
FISCAL YEAR 2025 TOWN COUNCIL PROPOSED BUDGET
EXPENDITURE DETAIL

DEPARTMENT	ACCOUNT #	ACCOUNT DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024			2025			COUNCIL PROPOSED	Diff vs FY24 REVISED	% Chge Revised	
						ADOPTED	REVISED	YTD-2/26/24	% of REVISED	MAJOR PROPOSED	Diff vs FY24 Revised				% Chge Revised
TOWN COUNCIL															
10110101	51601	TREASURER	13,125.00	17,453.33	17,924.02	18,430	18,430	11,359	18,981	551	3.0%	18,981	551	3.0%	
10110101	51602	ADMIN TOWN COUNCIL	61,471.79	64,414.64	66,892.12	68,156	68,156	47,231	70,217	2,051	3.0%	70,217	2,051	3.0%	
10110101	51600	ACCOUNTING SERVICES/AUDIT	27,250.00	25,000.00	35,875.00	36,385	36,385	36,885	38,200	1,815	5.0%	38,200	1,815	5.0%	
10110101	51610	LEGAL SERVICES	85,162.65	83,156.85	10,957.00	50,000	50,000	-	50,000	-	0.0%	50,000	-	0.0%	
10110101	56100	OPERATING EXPENSES	1,292.75	2,040.69	1,404.12	2,550	2,550	315	3,971	1,411	55.1%	3,971	1,411	55.1%	
10110101	58790	CONTINGENCY	-	-	137,472.26	16,000	14,000	-	14,000	-	0.0%	14,000	-	0.0%	
			188,302.19	198,265.42	192,472.26	185,541	189,541	90,910	195,369	5,828	3.1%	195,369	5,828	3.1%	
HISTORIC DISTRICTS															
10110103	52705	CONTRACTUAL EXPENSES	12,206.74	10,096.24	10,333.36	16,000	16,000	6,458	16,000	-	0.0%	16,000	-	0.0%	
10110103	54500	HISTORIC BUILDINGS MAINT	6,156.53	3,332.99	5,204.70	6,625	6,625	950	7,500	875	13.2%	7,500	875	13.2%	
10110103	54501	SAW MILL MAINTENANCE	3,302.50	2,663.00	3,625.51	3,800	3,800	-	4,000	200	5.3%	4,000	200	5.3%	
10110103	56100	LESTER RESEARCH OPERATING	2,514.56	3,239.25	4,821.65	5,075	5,075	1,787	3,100	25	0.8%	3,100	25	0.8%	
10110103	56101	SAW MILL OPERATING	1,049.28	619.88	1,348.23	1,750	1,750	818	1,600	(150)	-8.6%	1,600	(150)	-8.6%	
10110103	58790	MISCELLANEOUS EXPENSES	100.00	670.00	1,175.23	1,500	1,500	-	1,500	-	0.0%	1,500	-	0.0%	
			25,389.61	21,121.41	23,548.68	37,750	37,750	9,563	33,700	950	2.9%	33,700	950	2.9%	
CEMETERY COMMITTEE															
10110107	56100	OPERATING EXPENSES	1,362.37	1,206.00	1,890.16	2,000	2,000	4,200	2,000	(4,200)	-67.7%	2,000	(4,200)	-67.7%	
			1,362.37	1,206.00	1,890.16	2,000	2,000	4,200	2,000	(4,200)	-67.7%	2,000	(4,200)	-67.7%	
MAYOR'S OFFICE															
10110201	51160	CUSTODIAN SALARIES	43,881.67	5,921.90	-	-	-	-	19,771	950	5.0%	19,771	950	5.0%	
10110201	51305	TOWN HALL FLOATER	17,154.47	17,707.85	18,155.83	18,821	18,821	11,704	107,000	-	0.0%	107,000	-	0.0%	
10110201	51604	MAYOR	35,365.48	55,355.48	59,219.26	107,000	107,000	65,846	46,952	1,373	3.0%	46,952	1,373	3.0%	
10110201	51607	HONORARIAS	48,908.23	43,812.00	45,284.51	45,579	45,579	28,507	46,952	1,373	3.0%	46,952	1,373	3.0%	
10110201	51700	ADMINISTRATIVE WAGES	35,500.00	-	-	-	-	-	6,000	-	0.0%	6,000	-	0.0%	
10110201	55301	TOWN NEWSLETTER	3,865.27	4,059.73	4,447.83	6,000	6,000	1,150	2,500	(100)	-3.8%	2,500	(100)	-3.8%	
10110201	56100	OPERATING EXPENSES	2,094.10	1,933.27	2,024.17	2,600	2,600	87	8,500	(700)	-7.6%	8,500	(700)	-7.6%	
10110201	58790	CONTINGENCY	2,684.09	6,718.05	7,011.33	9,200	9,200	3,755	190,723	1,523	0.8%	190,723	1,523	0.8%	
			213,563.81	193,018.28	176,122.79	189,700	189,700	111,091	390,723	1,523	0.8%	390,723	1,523	0.8%	
ADMINISTRATIVE SUPPORT															
10110203	53700	CONTRACT MAINT/LEASES	17,998.22	60,049.80	58,956.16	60,000	60,000	31,779	60,000	-	0.0%	60,000	-	0.0%	
10110203	54311	FIRE HYDRANT MAINTENANCE	10,900.00	10,900.00	10,900.00	10,900	10,900	-	10,900	-	0.0%	10,900	-	0.0%	
10110203	54600	ALARM SYSTEM MONITORING	547.00	-	-	-	-	-	1,000	104	11.6%	1,000	104	11.6%	
10110203	55247	ADA COMPLIANCE	-	278.53	896.34	1,000	896	-	10,500	(5,500)	-38.2%	10,500	(5,500)	-38.2%	
10110203	55410	ADVERTISING/LEGAL NOTICES	8,707.88	15,165.40	16,364.63	17,000	17,000	10,054	4,200	296	7.0%	4,200	296	7.0%	
10110203	56205	WATER	3,548.89	3,546.69	3,546.69	3,800	3,800	2,013	17,000	-	0.0%	17,000	-	0.0%	
10110203	58900	OTHER SUPPLIES	6,544.37	4,272.65	5,851.56	6,500	6,500	5,123	17,000	-	0.0%	17,000	-	0.0%	
10110203	59110	POSTAGE	16,996.01	15,889.55	18,167.58	17,000	17,000	10,674	8,600	-	0.0%	8,600	-	0.0%	
10110203	58100	DUES & FEES	8,278.00	8,278.00	8,477.00	8,600	8,600	8,417	11,000	(200)	-1.8%	11,000	(200)	-1.8%	
10110203	58105	MISC DUES & FEES	10,243.00	10,218.00	10,218.00	11,200	11,200	10,818	129,700	(6,300)	-4.8%	129,700	(6,300)	-4.8%	
			83,783.16	129,112.02	132,050.73	136,000	136,000	79,918	129,700	(6,300)	-4.8%	129,700	(6,300)	-4.8%	
LEGAL SERVICES															
10110205	53610	SPECIALY APPROVED COUNSEL	47,909.59	100,781.71	73,522.24	35,000	35,000	41,141	20,000	-	0.0%	20,000	-	0.0%	
10110205	53615	TOWN ATTORNEY	18,731.00	23,578.83	16,277.43	20,000	20,000	5,485	20,000	(35,000)	-63.6%	20,000	(35,000)	-63.6%	
			61,640.59	124,355.58	89,899.67	55,000	55,000	43,646	20,000	(35,000)	-63.6%	20,000	(35,000)	-63.6%	
PROBATE															
10110207	54900	PURCHASED SERVICES	8,090.00	8,130.00	8,287.00	10,575	10,575	8,630	10,000	(575)	-5.4%	10,000	(575)	-5.4%	
			8,090.00	8,130.00	8,287.00	10,575	10,575	8,630	10,000	(575)	-5.4%	10,000	(575)	-5.4%	
PROPERTY INSURANCE															
10110209	55210	AUTO INSURANCE	65,863.08	60,201.02	70,424.70	74,988	74,988	52,710	78,740	3,752	5.0%	78,740	3,752	5.0%	
10110209	55220	BOILER & MACHINERY INSURANCE	6,838.42	7,218.81	7,350.00	7,831	7,831	5,505	8,225	394	5.0%	8,225	394	5.0%	
10110209	55231	POLICE PROFESSIONAL LIABILITY	15,045.93	16,109.99	16,180.00	17,232	17,232	12,119	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	114,616	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	55235	SCHOOL OFFICIALS LIAB	13,113.81	14,085.06	14,100.00	15,018	15,018	10,560	15,770	752	5.0%	15,770	752	5.0%	
10110209	55241	PROPERTY INSURANCE-BDE	7,109.61	7,588.58	7,110.00	7,564	7,564	5,318	8,787	1,223	16.3%	8,787	1,223	16.3%	
10110209	55242	AVIATION & FIRE	58,063.25	78,197.77	78,570.10	83,673	83,673	58,815	61,258	2,441	4.1%	61,258	2,441	4.1%	
10110209	55245	INSURANCE DEDUCTIBLE	1,000.00	(463.53)	6,445.27	10,000	10,000	9,747	20,000	10,000	100.0%	20,000	10,000	100.0%	
10110209	55246	RISK MANAGEMENT	16,956.66	22,821.00	11,000.00	30,000	30,000	32,499	34,125	1,125	3.4%	34,125	1,125	3.4%	
10110209	55249	CRIM COVERAGE	409,816.83	459,684.72	486,655.27	517,196	517,196	388,907	546,775	29,579	5.7%	546,775	29,579	5.7%	

TOWN OF LEDYARD
FISCAL YEAR 2025 TOWN COUNCIL PROPOSED BUDGET
EXPENDITURE DETAIL

DEPARTMENT	ACCOUNT #	ACCOUNT DESCRIPTION	2021	2022	2023	2024				2025			COUNCIL PROPOSED	Diff vs FY24 REVISED	% Chge Revised	
			ACTUAL	ACTUAL	ACTUAL	ADOPTED	REVISED	YTD-2/26/24	% of REVISED	DEPT PROPOSED	Diff vs FY24 Revised	% Chge Revised				MAYOR PROPOSED
HEALTH DISTRICT																
10110211	58750	HEALTH DISTRICT	108,604.32	110,973.39	117,037.89	116,400	116,400	116,400	100.0%	116,400	-	0.0%	116,400	-	0.0%	0.0%
10110211	58750	HEALTH DISTRICT	108,604.32	110,973.39	117,037.89	116,400	116,400	116,400	100.0%	116,400	-	0.0%	116,400	-	0.0%	0.0%
CONSERVATION COMMISSION																
10110213	56100	OPERATING EXPENSES	450.00	600.00	60.00	1,150	1,150	85	7.4%	1,150	-	0.0%	1,150	-	0.0%	0.0%
10110213	57300	NEW EQUIPMENT	-	-	-	1,500	1,500	-	0.0%	1,500	-	0.0%	1,500	-	0.0%	0.0%
10110213	58750	MISCELLANEOUS EXPENSES	300.00	600.00	60.00	925	925	65	7.0%	925	-	0.0%	925	-	0.0%	0.0%
10110213	58750	MISCELLANEOUS EXPENSES	750.00	600.00	60.00	3,575	3,575	65	1.8%	3,575	-	0.0%	3,575	-	0.0%	0.0%
HUMAN RESOURCES STAFF																
10110251	51606	HUMAN RESOURCES DIRECTOR	119,501.77	118,021.56	115,083.03	90,000	90,000	55,099.7	61.2%	90,000	2,700	3.0%	90,000	40,000	44.4%	44.4%
10110251	53610	LEGAL SERVICES	-	-	-	1,950	1,950	-	0.0%	1,950	-	0.0%	1,950	-	0.0%	0.0%
10110251	58110	TRAINING/MTGS/DUES/SUBSCRIP	1,517.50	1,725.00	2,091.76	91,850	91,850	55,099.9	60.0%	134,650	42,700	46.4%	134,650	42,700	46.4%	46.4%
10110251	58110	TRAINING/MTGS/DUES/SUBSCRIP	115,025.27	119,296.56	117,174.79	91,850	91,850	55,099.9	60.0%	134,650	42,700	46.4%	134,650	42,700	46.4%	46.4%
EMPLOYEE EXPENSES																
10110253	52000	HEALTH CARE GEN GOV	850,498.09	838,685.01	943,154.19	1,027,550	1,027,550	609,355.7	59.3%	1,130,000	102,440	10.0%	1,046,150	18,590	1.8%	1.8%
10110253	52100	HEALTH CARE BOE	4,872,377.04	5,116,690.79	4,920,695.89	5,100,000	5,100,000	3,245,000.0	63.6%	5,610,000	510,000	10.0%	5,193,830	93,830	1.8%	1.8%
10110253	52101	HEALTHCARE WAIVERS	220,510.89	220,805.91	225,230.95	272,225	272,225	110,104	40.4%	275,000	(7,225)	-0.8%	275,000	(2,225)	-0.8%	-0.8%
10110253	52105	HEALTHCARE FIREFIGHTERS	118,912.31	101,305.12	85,217.49	114,500	114,500	55,947	48.8%	125,900	11,400	10.0%	125,900	11,400	10.0%	10.0%
10110253	52106	BOE RETIRE HEALTHCARE	-	-	488,934.09	575,000	575,000	23,921	4.2%	575,000	-	0.0%	575,000	-	0.0%	0.0%
10110253	52201	HEALTH CARE TEAMSTERS	327,305.81	336,908.00	360,894.40	376,554	376,554	187,856	50.0%	410,000	33,416	8.9%	410,000	33,416	8.9%	8.9%
10110253	52203	MISC EMPLOYEE EXPENSES	1,817.10	3,673.53	360,894.40	5,000	5,000	2,877	57.5%	10,000	5,000	100.0%	7,000	2,000	20.0%	20.0%
10110253	52204	PRE-EMPLOYMENT TESTING	4,527.78	3,713.05	4,615.98	5,000	5,000	2,877	57.5%	5,000	220	4.6%	5,000	220	4.6%	4.6%
10110253	52205	CONTRACTUAL ALLOWANCES	37,635.40	33,038.80	35,890.64	61,000	61,000	48,381	79.3%	75,000	14,000	23.0%	75,000	14,000	23.0%	23.0%
10110253	52206	RETIREMENT CASHOUT	27,093.24	68,946.71	62,741.95	75,000	75,000	43,483	58.0%	75,000	-	0.0%	75,000	-	0.0%	0.0%
10110253	52207	PAYROLL EXPENSES	5,459.50	9,732.20	11,824.16	11,000	11,000	6,309	57.3%	12,000	1,000	9.1%	12,000	1,000	9.1%	9.1%
10110253	52300	RETIREMENT	3,098,288.00	1,331,225.00	1,169,427.00	950,000	950,000	450,000	47.4%	850,000	(100,000)	-10.5%	850,000	(100,000)	-10.5%	-10.5%
10110253	52310	OSERNO CONTR PLAN	228,413.73	287,900.06	363,252.68	365,000	365,000	296,199	81.1%	450,000	85,000	23.3%	450,000	85,000	23.3%	23.3%
10110253	52400	SALARY BENEFIT ADJUSTMENT	48,412.08	37,017.98	103,792.43	75,000	75,000	44,730	59.6%	680,000	55,000	8.6%	680,000	55,000	8.6%	8.6%
10110253	52500	SOCIAL SECURITY	590,071.63	607,802.81	630,590.70	625,000	625,000	470,680	75.4%	7,500	-	0.0%	7,500	-	0.0%	0.0%
10110253	52600	UNEMPLOYMENT COMP	7,344.00	-	2,823.23	7,500	7,500	7,500	100.0%	7,500	-	0.0%	7,500	-	0.0%	0.0%
10110253	52900	WORKERS COMP GEN GOV	98,345.00	98,345.00	103,684.75	156,941	136,941	74,571	47.5%	143,790	6,849	5.0%	143,790	6,849	5.0%	5.0%
10110253	52910	WORKERS COMP BOE	294,459.99	294,436.50	303,251.75	324,438	324,438	213,712	65.9%	340,660	16,222	5.0%	340,660	16,222	5.0%	5.0%
10110253	52915	LIFE/STD/AD&D INSURANCE	8,508.55	12,940.53	9,826,518.83	10,154,328	10,154,328	1,426,258	14.1%	11,118,770	964,442	9.5%	10,420,750	766,422	7.4%	7.4%
10110253	52915	LIFE/STD/AD&D INSURANCE	8,846,399.18	9,202,967.00	9,826,518.83	10,154,328	10,154,328	1,426,258	14.1%	11,118,770	964,442	9.5%	10,420,750	766,422	7.4%	7.4%
REGISTRARS																
10110301	51700	ADMINISTRATIVE WAGES	39,150.48	40,550.48	43,820	43,820	43,960	28,319	65.8%	46,482	2,542	5.8%	46,482	2,542	5.8%	5.8%
10110301	56100	OPERATING EXPENSES	40,550.48	40,550.48	1,038.56	-	43,960	28,319	65.8%	48,257	4,317	9.8%	48,257	4,317	9.8%	9.8%
10110301	56100	OPERATING EXPENSES	40,550.48	40,550.48	1,038.56	-	43,960	28,319	65.8%	48,257	4,317	9.8%	48,257	4,317	9.8%	9.8%
ELECTIONS																
10110303	51710	OTHER WAGES	-	-	12,615.00	23,440	23,440	6,630	28.3%	27,943	4,503	19.2%	27,943	4,503	19.2%	19.2%
10110303	51730	STIPENDS	17,493.82	8,270.00	-	-	-	-	0.0%	-	-	0.0%	-	-	0.0%	0.0%
10110303	53645	TRAINING	-	-	3,450	3,450	3,450	2,250	65.2%	3,620	170	4.9%	3,620	170	4.9%	4.9%
10110303	54310	EQUIPMENT MAINTENANCE	1,800.00	2,025.00	2,750.00	2,750	2,750	1,400	50.9%	2,750	-	0.0%	2,750	-	0.0%	0.0%
10110303	55300	COMMUNICATIONS	1,442.43	751.00	1,400	1,400	1,400	172	12.3%	1,600	200	14.3%	1,600	200	14.3%	14.3%
10110303	56900	OTHER SUPPLIES	9,894.83	6,976.62	12,067.03	19,200	19,200	6,577	34.3%	15,210	(3,990)	-20.8%	15,210	(3,990)	-20.8%	-20.8%
10110303	58300	EMPLOYEE REIMBURSEMENT	370.87	-	26,922.03	250	250	152	60.8%	250	-	0.0%	250	-	0.0%	0.0%
10110303	58300	EMPLOYEE REIMBURSEMENT	26,001.95	17,821.67	26,922.03	49,990	49,990	15,781	31.5%	50,873	883	1.8%	50,873	883	1.8%	1.8%
TOWN CLERK																
10110311	51600	DEPARTMENT HEAD WAGES	61,373.04	63,668.93	65,117	65,117	65,117	40,357	61.9%	67,078	1,961	3.0%	67,078	1,961	3.0%	3.0%
10110311	51615	ASSISTANT WAGES	45,703.22	44,578.13	46,917.73	48,552	48,552	30,378	62.6%	49,959	1,407	2.9%	49,959	1,407	2.9%	2.9%
10110311	53600	ACCOUNTING SERVICES/AUDIT	4,000.00	4,000.00	4,000	4,000	4,000	3,000	75.0%	4,000	-	0.0%	4,000	-	0.0%	0.0%
10110311	55555	COVID19 EXPENSES	5,604.35	-	29,088.62	29,810	29,810	13,021	43.7%	30,100	290	1.0%	30,100	290	1.0%	1.0%
10110311	56100	OPERATING EXPENSES	28,183.70	28,681.81	29,088.62	29,810	29,810	13,021	43.7%	4,675	400	9.4%	4,675	400	9.4%	9.4%
10110311	56135	RECORDING/PUBLISHING SUPPLIES	5,182.34	2,541.95	8,519.55	4,275	4,275	2,048	47.9%	1,275	-	0.0%	1,275	-	0.0%	0.0%
10110311	58110	TRAINING/MTGS/DUES/SUBSCRIP	316.81	881.81	1,327.66	1,275	1,275	682	53.5%	1,275	-	0.0%	1,275	-	0.0%	0.0%
10110311	58110	TRAINING/MTGS/DUES/SUBSCRIP	191,865.07	143,076.82	153,897.49	153,029	153,029	89,486	58.4%	157,087	4,058	2.7%	157,087	4,058	2.7%	2.7%

TOWN OF LEDYARD
FISCAL YEAR 2025 TOWN COUNCIL PROPOSED BUDGET
EXPENDITURE DETAIL

DEPARTMENT	ACCOUNT #	ACCOUNT DESCRIPTION	2021	2022	2023	2024				2025								
			ACTUAL	ACTUAL	ACTUAL	ADDED	REVISED	YTD-2/26/24	% of REVISED	DEPT PROPOSED	DIFF vs FY24 Revised	% Chg Revised	MAYOR PROPOSED	DIFF vs FY24 Revised	% Chge Revised	COUNCIL PROPOSED	DIFF vs FY24 REVISED	% Chge Revised
FINANCE																		
	10112101 51302	FINANCE FISCALIST 1	41,073.53	325.87	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	10112101 51600	DEPARTMENT HEAD WAGES	100,894.67	108,284.00	106,020.89	108,215	108,215	66,872	111,459	3,244	3.0%	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%	71,405	2,075	3.0%	
	10112101 51615	ASSISTANT WAGES	43,598.39	86,453.29	87,025.90	94,236	94,236	50,329	98,935	4,679	5.0%	98,935	4,679	5.0%	98,935	4,679	5.0%	
	10112101 55555	COVID19 EXPENSES	17,018.60	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	10112101 56100	OPERATING EXPENSES	13,221.78	2,456.92	2,520	2,520	2,520	884	2,650	130	5.2%	2,650	130	5.2%	2,650	130	5.2%	
	10112101 56200	HEATING OIL/PROPANE	34,182.02	70,923.34	73,010.41	65,625	65,625	25,711	68,000	2,375	3.6%	68,000	2,375	3.6%	68,000	2,375	3.6%	
	10112101 56220	ELECTRICITY	130,039.47	140,039.47	138,392.57	150,000	150,000	83,844	150,000	-	0.0%	150,000	-	0.0%	150,000	-	0.0%	
	10112101 58110	TRAINING/MTGS/DUES/SUBSCRIP	478.01	1,119.25	1,100	3,000	3,000	852	3,000	-	0.0%	3,000	-	0.0%	3,000	-	0.0%	
			443,991.26	475,484.85	475,484.56	492,946	492,946	271,374	505,449	12,503	2.5%	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%	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%	46,210	3,075	7.1%	
	10112111 51710	OTHER WAGES	-	-	-	-	-	-	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	
	10112111 53700	CONTRACT MAINTENANCE/LEASES	6,496.00	13,146.00	14,451.00	16,300	16,300	16,246	18,500	2,200	13.5%	18,500	2,200	13.5%	18,500	2,200	13.5%	
	10112111 56100	OPERATING EXPENSES	1,539.27	1,070.08	1,070.08	2,150	2,150	161	3,000	850	39.5%	3,000	850	39.5%	3,000	850	39.5%	
	10112111 58110	TRAINING/MTGS/DUES/SUBSCRIP	1,370.00	2,636.00	1,344.37	3,000	3,000	2,494	3,000	-	0.0%	3,000	-	0.0%	3,000	-	0.0%	
			125,485.07	130,992.28	169,939.85	178,019	178,019	111,956	181,232	8,213	4.7%	180,932	7,913	4.6%	180,932	7,913	4.6%	
TAX COLLECTOR																		
	10112131 51300	SEASONAL HELP	-	5,468.64	3,304.13	1,600	1,600	3,348	9,600	8,200	512.5%	5,200	3,600	225.0%	5,200	3,600	225.0%	
	10112131 51610	SUPERVISORS	61,919.35	67,540.95	69,277	69,277	69,277	42,627	71,017	1,740	2.5%	71,017	1,740	2.5%	71,017	1,740	2.5%	
	10112131 51615	ASSISTANT WAGES	38,435.05	42,366.37	44,916	44,916	44,916	27,904	47,138	2,222	4.9%	47,138	2,222	4.9%	47,138	2,222	4.9%	
	10112131 53610	LEGAL SERVICES (NEW)	-	-	-	-	-	-	500	500	500	500	500	500	500	500	500	
	10112131 53700	CONTRACT MAINTENANCE/LEASES	5,510.47	2,105.00	2,105.00	2,875	2,875	3,200	2,800	(75)	-2.6%	2,800	(75)	-2.6%	2,800	(75)	-2.6%	
	10112131 54421	TAX REFUNDS	79,101.23	105,259.99	104,439.00	-	-	80,665	7,800	-	-	-	-	-	-	-	-	
	10112131 56100	OPERATING EXPENSES	16,807.54	16,690.54	23,039.22	22,700	22,700	4,061	24,900	2,200	9.7%	24,900	2,200	9.7%	24,900	2,200	9.7%	
	10112131 58110	TRAINING/MTGS/DUES/SUBSCRIP	4,500.00	2,459.79	3,732.93	3,130	3,130	671	2,800	(330)	-10.5%	2,800	(330)	-10.5%	2,800	(330)	-10.5%	
	10112131 58500	TAX UNDERPAYMENT	150.00	150.00	150.00	150	150	150	150	-	0.0%	150	-	0.0%	150	-	0.0%	
			202,623.65	238,888.78	244,517.60	144,648	144,648	161,476	159,106	14,467	10.6%	154,648	9,857	6.8%	154,648	9,857	6.8%	
MDP																		
	10112151 51610	SUPERVISORS	76,857.15	78,300.34	80,603.59	76,677	76,677	48,398	80,153	3,476	4.5%	80,153	3,476	4.5%	80,153	3,476	4.5%	
	10112151 51700	ADMINISTRATIVE WAGES	44,563.82	45,464.35	45,700	45,700	25,544	47,066	1,366	3.0%	47,066	1,366	3.0%	47,066	1,366	3.0%		
	10112151 53655	MEETING MANAGEMENT SYSTEM	14,850.00	15,254.37	15,552.00	22,069	22,069	5,000	24,542	2,473	11.2%	24,542	2,473	11.2%	24,542	2,473	11.2%	
	10112151 53657	WEBSITE UPGRADE/SUPPORT	6,439.00	6,633.00	7,058	7,058	8,332	9,455	2,397	34.0%	9,455	2,397	34.0%	9,455	2,397	34.0%		
	10112151 53660	SOFTWARE SUPPORT & MAINT	84,247.38	113,241.13	113,621.90	115,684	115,684	97,679	88,134	(27,550)	-23.8%	88,134	(27,550)	-23.8%	88,134	(27,550)	-23.8%	
	10112151 53695	FINANCIAL SOFTWARE HOSTING	22,000.00	21,000.00	22,000.00	22,000	22,000	21,000	22,000	-	0.0%	22,000	-	0.0%	22,000	-	0.0%	
	10112151 53696	LAND USE SOFTWARE LICENSING	10,500.00	10,500.00	11,025	11,025	11,025	39,157	28,132	(25,399)	-88.1%	39,157	18,132	255.2%	39,157	28,132	235.2%	
	10112151 54300	REPAIRS & MAINTENANCE	6,064.00	4,306.05	4,843.38	5,087	5,087	3,007	16,477	11,350	223.5%	16,477	11,390	223.9%	16,477	11,390	223.9%	
	10112151 55330	TELEPHONE & FAX SERVICE	11,585.50	10,474.30	12,733.29	12,834	12,834	7,915	11,873	(961)	-7.5%	11,873	(961)	-7.5%	11,873	(961)	-7.5%	
	10112151 55340	INTERNET SERVICE	1,521.37	2,500.00	2,500.00	9,000	9,000	4,716	9,000	-	0.0%	9,000	-	0.0%	9,000	-	0.0%	
	10112151 56900	OTHER SUPPLIES	5,612.39	5,901.51	6,214.86	6,000	6,000	4,998	6,000	-	0.0%	6,000	-	0.0%	6,000	-	0.0%	
	10112151 57400	COMPUTER EQUIPMENT	3,973.42	3,973.31	3,984.96	4,000	4,000	11,225	-	(7,000)	-100.0%	-	(4,000)	-100.0%	-	(4,000)	-100.0%	
	10112151 57410	COMPUTER SOFTWARE	3,985.72	3,375.34	10,064.64	10,091	10,091	12,846	32,951	22,860	226.5%	32,951	22,860	226.5%	32,951	22,860	226.5%	
	10112151 58110	TRAINING/MTGS/DUES/SUBSCRIP	900.60	1,010	1,010	1,010	1,010	304	1,010	-	0.0%	1,010	-	0.0%	1,010	-	0.0%	
			239,406.16	332,583.20	335,500.56	348,235	348,235	265,544	337,818	39,583	11.4%	337,818	39,583	11.4%	337,818	39,583	11.4%	

TOWN OF LEDYARD
FISCAL YEAR 2025 TOWN COUNCIL PROPOSED BUDGET
EXPENDITURE DETAIL

DEPARTMENT ACCOUNT #	ACCOUNT DESCRIPTION	2021	2022	2023	2024				2025			2025					
		ACTUAL	ACTUAL	ACTUAL	ADOPTED	REVISED	YTD 2/28/24	% of REVISED	DEPT PROPOSED	Diff vs FY24 Revised	% Chg Revised	MAYOR PROPOSED	Diff vs FY24 Revised	% Chg Revised	COUNCIL PROPOSED	Diff vs FY24 Revised	% Chg Revised
LAND USE																	
10114301 51600	DEPARTMENT HEAD WAGES	87,915.88	90,989.73	95,274.28	95,270	95,270	58,972		98,140	2,870	3.0%	98,140	2,870	3.0%	98,140	2,870	3.0%
10114301 51610	SUPERVISORS	120,833.00	72,870.39	116,961.70	123,597	123,597	83,351		145,690	22,093	17.9%	145,690	22,093	17.9%	145,690	22,093	17.9%
10114301 51615	ASSISTANT WAGES	81,432.83	80,800.46	59,646.60	85,286	85,286	58,132		88,816	3,530	4.1%	88,816	3,530	4.1%	88,816	3,530	4.1%
10114301 51800	PART-TIME WAGES	-	-	507.50	400	400	-		400	-	0.0%	400	-	0.0%	400	-	0.0%
10114301 58810	LEGAL SERVICES (NEW)	-	-	-	-	-	-		10,000	10,000	100.0%	10,000	10,000	100.0%	10,000	10,000	100.0%
10114301 58810	ADVERTISING/LEGAL NOTICES	-	-	-	-	-	-		6,500	6,500	100.0%	6,500	6,500	100.0%	6,500	6,500	100.0%
10114301 56100	OPERATING EXPENSES	2,748.03	2,826.55	5,473.55	10,000	10,000	3,781		6,000	(4,000)	-40.0%	6,000	(1,000)	-40.0%	6,000	(4,000)	-40.0%
10114301 58110	TRAINING/MTGS/DUES/SUBSCRIP	1,034.00	823.05	1,556.05	3,000	3,000	1,780		3,500	500	16.7%	3,500	500	16.7%	3,500	500	16.7%
		299,478.54	248,401.18	278,229.68	317,553	317,553	207,016	65.19%	359,046	41,493	13.1%	357,546	39,993	12.6%	357,546	39,993	12.6%
PLANNING COMMISSION																	
10114303 33400	OTHER PROFESS/TECH SERVICES	-	-	850.00	2,000	2,000	1,008		2,000	-	0.0%	2,000	-	0.0%	2,000	-	0.0%
10114303 56100	OPERATING EXPENSES	280.00	-	479.54	1,000	1,000	-		1,500	500	50.0%	1,500	500	50.0%	1,500	500	50.0%
		280.00	-	1,779.54	3,000	3,000	1,308		3,500	500	16.7%	3,500	500	16.7%	3,500	500	16.7%
EDC																	
10114305 56100	OPERATING EXPENSES	725.00	-	36.41	1,000	1,000	-		750	(250)	-25.0%	750	(250)	-25.0%	750	(250)	-25.0%
10114305 58100	DUES & FEES	300.00	300.00	-	7,461	7,461	7,236		7,461	-	0.0%	7,461	-	0.0%	7,461	-	0.0%
		595.00	300.00	5,739.98	8,461	8,461	7,236		8,211	(250)	-3.0%	8,211	(250)	-3.0%	8,211	(250)	-3.0%
HWC																	
10114501 56100	OPERATING EXPENSES	160.00	156.50	312.73	500	500	85		500	-	0.0%	500	-	0.0%	500	-	0.0%
		160.00	156.50	312.73	500	500	65		500	-	0.0%	500	-	0.0%	500	-	0.0%
ZONING BOARD OF APPEALS																	
10114507 56100	OPERATING EXPENSES	230.00	-	367.73	500	500	-		500	-	0.0%	500	-	0.0%	500	-	0.0%
		230.00	-	367.73	500	500	-		500	-	0.0%	500	-	0.0%	500	-	0.0%
POLICE																	
10120101 51130	OVERTIME	362,697.19	456,850.02	484,708.26	835,000	335,000	246,135		360,000	25,000	7.5%	335,000	-	0.0%	335,000	-	0.0%
10120101 51600	DEPARTMENT HEAD - CHIEF	131,802.68	115,234.37	132,819.02	132,819.02	135,688	83,494		139,749	4,061	3.0%	139,749	4,061	3.0%	139,749	4,061	3.0%
10120101 51609	CAPTAIN (MULTIENANT)	96,178.98	100,817.63	107,387.56	111,126	111,126	68,335		114,461	3,335	3.0%	114,461	3,335	3.0%	114,461	3,335	3.0%
10120101 51630	PUBLIC SAFETY EMPLOYEES	1,610,784.12	1,532,698.94	1,658,908.47	1,646,480	1,646,480	1,062,818		1,813,659	183,179	11.1%	1,809,509	163,029	9.9%	1,809,509	163,029	9.9%
10120101 51740	ADMINISTRATIVE WAGES	46,549.53	47,217.20	49,397.04	52,312	52,312	31,934		53,972	1,660	3.0%	53,972	1,660	3.0%	53,972	1,660	3.0%
10120101 51715	HOLIDAY PAY	95,001.45	49,105.84	41,049.64	60,000	60,000	23,991		60,000	0.0%	60,000	0.0%	60,000	0.0%	60,000	0.0%	
10120101 51716	DUR GRANT PATROLL	3,364.59	-	435.45	5,000	5,000	-		10,000	5,000	100.0%	8,000	3,000	60.0%	8,000	3,000	60.0%
10120101 51717	OUT OUTSIDE ASSIGNMENTS	54,178.62	75,124.12	207,476.04	50,000	50,000	50,958		112,250	62,250	124.5%	112,250	62,250	124.5%	112,250	62,250	124.5%
10120101 51720	STIPEND-MEALS	9,955.00	17,831.00	11,718.00	10,800	10,800	7,815		14,400	3,600	33.3%	14,400	3,600	33.3%	14,400	3,600	33.3%
10120101 51720	DEGREE INCENTIVE	2,150.00	2,500.00	1,950.00	9,490	9,490	2,550		9,500	50	0.5%	9,500	50	0.5%	9,500	50	0.5%
10120101 51900	COMP-TIME (ABILITY)	954.45	-	18,477.18	11,500	11,500	3,508		11,500	-	0.0%	11,500	-	0.0%	11,500	-	0.0%
10120101 51645	TRAINING SALARY	25,977.04	52,409.13	59,067.18	48,000	48,000	50,938		60,000	12,000	25.0%	54,000	6,000	12.5%	54,000	6,000	12.5%
10120101 51645	TRAINING SUPPORT	27,253.38	22,850.76	26,637.91	26,499	26,499	28,418		29,885	3,426	12.9%	27,459	1,000	3.8%	27,459	1,000	3.8%
10120101 51700	CONTRACT MAINTENANCE/LEASES	31,090.14	28,400.50	31,837.53	33,418	33,418	20,118		33,111	(307)	-0.9%	33,111	(307)	-0.9%	33,111	(307)	-0.9%
10120101 54216	PRISONER EXPENSES	4,087.64	3,956.76	3,459.72	4,050	4,050	3,691		4,050	-	0.0%	4,050	-	0.0%	4,050	-	0.0%
10120101 54300	REPAIRS & MAINTENANCE	9,347.17	11,728.38	5,213.27	9,500	9,500	7,127		9,500	-	0.0%	9,500	-	0.0%	9,500	-	0.0%
10120101 54310	EQUIPMENT MAINTENANCE	16,835.55	23,251.16	35,688.05	30,000	30,000	27,502		33,000	3,000	10.0%	33,000	3,000	10.0%	33,000	3,000	10.0%
10120101 55330	TELEPHONE & FAX SERVICE	2,276.28	2,250.07	3,215.61	2,750	2,750	1,157		2,920	170	6.2%	2,920	170	6.2%	2,920	170	6.2%
10120101 55335	MOBILE DATA SERVICE	12,241.36	11,839.25	30,609.85	17,187	17,187	4,879		12,054	(133)	-1.1%	12,054	(133)	-1.1%	12,054	(133)	-1.1%
10120101 56100	OPERATING EXPENSES	13,629.53	27,528.37	20,187.24	18,000	18,000	8,854		18,000	-	0.0%	18,000	-	0.0%	18,000	-	0.0%
10120101 56205	WATER	2,814.08	2,928.95	7,855.12	3,000	3,000	3,742		3,000	-	0.0%	3,000	-	0.0%	3,000	-	0.0%
10120101 56250	DIESEL/GASOLINE	34,193.68	52,188.18	65,550.00	70,000	70,000	33,672		70,000	-	0.0%	70,000	-	0.0%	70,000	-	0.0%
10120101 56700	UNIFORMS	40,705.02	47,710.24	39,664.40	38,500	38,500	26,970		38,500	-	0.0%	38,500	-	0.0%	38,500	-	0.0%
10120101 56800	OTHER SUPPLIES	23,201.26	16,338.20	19,555.87	19,900	19,900	12,967		19,900	-	0.0%	19,900	-	0.0%	19,900	-	0.0%
10120101 57300	NEW EQUIPMENT	4,286.48	7,490.00	3,390.00	2,400	2,400	-		7,920	5,520	230.0%	7,920	5,520	230.0%	7,920	5,520	230.0%
10120101 58110	TRAINING/MTGS/DUES/SUBSCRIP	2,440.57	2,743.50	1,650.03	6,000	6,000	3,880		6,000	-	0.0%	6,000	-	0.0%	6,000	-	0.0%
10120101 58791	CANINE UPKEEP	-	-	-	-	-	-		1	1	100.0%	1	1	100.0%	1	1	100.0%
		2,693,488.09	2,726,757.57	2,992,126.81	2,751,520	2,751,520	1,811,293	65.83%	3,093,232	341,712	11.3%	3,007,659	256,135	9.3%	3,007,659	256,135	9.3%
DISPATCH																	
10120103 51130	OVERTIME	91,557.80	167,522.17	136,142.15	84,000	84,000	66,403		86,250	2,250	2.7%	86,250	2,250	2.7%	86,250	2,250	2.7%
10120103 51239	PER DIEM WAGES	20,874.68	6,878.68	6,350.14	12,000	12,000	10,494		16,000	4,000	33.3%	16,000	4,000	33.3%	16,000	4,000	33.3%
10120103 51850	PUBLIC SAFETY EMPLOYEES	389,723.37	425,365.13	473,617.35	435,157	435,157	271,424		475,159	40,002	9.2%	475,159	40,002	9.2%	475,159	40,002	9.2%
10120103 51715	HOLIDAY PAY	7,284.23	17,691.58	31,391.12	37,800	37,800	6,029		14,260	(18,520)	-56.5%	14,260	(18,520)	-56.5%	14,260	(18,520)	-56.5%
10120103 51720	MEAL STIPENDS	600.00	1,020.00	1,245.00	1,455	1,455	465		1,500	45	3.1%	1,500	45	3.1%	1,500	45	3.1%
10120103 53700	CONTRACT MAINTENANCE/LEASES	34,481.00	37,922.86	38,389.31	41,415	41,415	39,141		42,540	1,125	2.7%	42,540	1,125	2.7%	42,540	1,125	2.7%
10120103 55330	TELEPHONE & FAX SERVICE	12,441.65	12,372.92	12,404.64	14,954	14,954	8,783		14,760	(194)	-1.3%	14,760	(194)	-1.3%	14,760	(194)	-1.3%
10120103 56100	OPERATING EXPENSES	5,183.81	7,055.19	4,667.40	5,000	5,000	4,162		5,500	500	10.0%	5,500	500	10.0%	5,500	500	10.0%
10120103 56700																	

TOWN OF LEDYARD
FISCAL YEAR 2025 TOWN COUNCIL PROPOSED BUDGET
EXPENDITURE DETAIL

DEPARTMENT	ACCOUNT #	ACCOUNT DESCRIPTION	2021	2022	2023	2024				2025								
			ACTUAL	ACTUAL	ACTUAL	ADOPTED	REVISED	YTD-2/26/24	% of REVISED	DEPT PROPOSED	Diff vs FY24 Revised	% Chg Revised	MAJOR PROPOSED	Diff vs FY24 Revised	% Chg Revised	COUNCIL PROPOSED	Diff vs FY24 Revised	% Chg Revised
VISITING NURSE ASSOCIATION																		
	10130101 51600	DEPARTMENT HEAD WAGES	90,884.62	92,674.45	95,321.12	97,857	97,857	60,507	-	(97,857)	-100.0%	-	(97,857)	-100.0%	-	(97,857)	-100.0%	
	10130101 51610	SUPERVISORS	49,810.33	76,668.05	80,146.81	-	-	-	-	-	-	-	-	-	-	-	-	-
	10130101 51615	ASSISTANT WAGES	96,519.20	89,890.36	76,105.45	51,627	51,627	28,204	-	(51,627)	-100.0%	-	(51,627)	-100.0%	-	(51,627)	-100.0%	
	10130101 51645	NURSES SALARY	215,079.90	197,070.65	190,041.85	-	-	-	-	-	-	-	-	-	-	-	-	-
	10130101 51646	NURSE AIDES	25,912.76	21,904.42	19,926.72	-	-	-	-	-	-	-	-	-	-	-	-	-
	10130101 51710	PER DIEM NURSES	49,983.35	45,658.33	7,191.00	-	-	-	-	-	-	-	-	-	-	-	-	-
	10130101 51720	STIPENDS	-	10,000.00	20,040.00	10,000	10,000	6,800	10,000	-	0.0%	10,000	-	0.0%	10,000	-	0.0%	
	10130101 52610	CLOTHING ALLOWANCE	1,620.00	600.00	2,070.00	-	-	-	-	-	-	-	-	-	-	-	-	-
	10130101 53300	PROFESSIONAL/TECH SERVICES	100,691.50	83,125.25	85,029.50	-	-	-	-	-	-	-	-	-	-	-	-	-
	10130101 53400	OTHER PROFESSIONAL/TECH SERVICES	5,100.00	5,100.00	3,950.00	-	-	-	-	-	-	-	-	-	-	-	-	-
	10130101 53600	ACCOUNTING SERVICES/AUDIT	2,375.00	2,375.00	2,375.00	-	-	-	-	-	-	-	-	-	-	-	-	-
	10130101 53635	PATIENT SATISFACTION SURVEY	1,800.00	1,800.00	1,800.00	-	-	-	-	-	-	-	-	-	-	-	-	-
	10130101 53636	ICD CODING	9,280.00	9,193.00	9,749.80	-	-	-	-	-	-	-	-	-	-	-	-	-
	10130101 53700	CONTRACT MAINTENANCE/LEASES	10,424.60	10,368.48	11,075.25	-	-	-	-	-	-	-	-	-	-	-	-	-
	10130101 54300	REPAIRS & MAINTENANCE	18,884.35	27,619.86	28,639.92	-	-	-	-	-	-	-	-	-	-	-	-	-
	10130101 56100	OPERATING EXPENSES	10,856.41	9,133.24	9,855.50	50,000	50,000	64,184	-	(50,000)	-100.0%	-	(50,000)	-100.0%	-	(50,000)	-100.0%	
	10130101 56900	OTHER SUPPLIES	17,283.58	8,105.20	6,555.76	-	-	-	-	-	-	-	-	-	-	-	-	-
	10130101 58100	DUES & FEES	550.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	10130101 58110	TRAINING/MTGS/DUES/SUBSCRIP	9,682.25	5,756.12	7,612.92	-	-	-	-	-	-	-	-	-	-	-	-	-
	10130101 58300	EMPLOYEE REIMBURSEMENT	19,869.44	11,685.10	8,155.73	-	-	-	-	-	-	-	-	-	-	-	-	-
	10130101 58775	COMMUNITY HEALTH PROGRAM	1,271.05	5,055.36	855.67	-	-	-	-	-	-	-	-	-	-	-	-	-
	10130101 58790	MISCELLANEOUS EXPENSES	659.40	678.29	1,148.29	-	-	-	-	-	-	-	-	-	-	-	-	-
			251,727.76	723,701.96	654,965.56	209,484	209,484	199,695	76.23%	10,000	(199,484)	-95.2%	10,000	(199,484)	-95.2%	10,000	(199,484)	-95.2%
SCHOOL NURSING																		
	10130103 51645	NURSES SALARY	228,338.87	265,858.40	263,021.68	247,906	247,906	163,709	303,843	55,937	22.6%	303,843	55,937	22.6%	303,843	55,937	22.6%	
	10130103 51646	NURSE AIDES	47,045.72	55,640.14	47,672.79	50,320	50,320	29,856	78,446	28,076	55.7%	78,446	28,076	55.7%	78,446	28,076	55.7%	
	10130103 51700	ADMINISTRATIVE WAGES	-	-	-	-	-	-	50,403	50,403	20,403	50,403	50,403	20,403	50,403	50,403	20,403	
	10130103 51710	OTHER WAGES	18,700.52	8,461.93	10,967.33	30,000	30,000	23,457	36,100	5,100	20.3%	36,100	5,100	20.3%	36,100	5,100	20.3%	
	10130103 52610	CLOTHING ALLOWANCE	600.00	2,000.00	1,500.00	1,500	1,500	750	1,500	-	0.0%	1,500	-	0.0%	1,500	-	0.0%	
	10130103 53100	OPERATING EXPENSES	220,000	112.74	-	700	700	378	700	-	0.0%	700	-	0.0%	700	-	0.0%	
	10130103 58110	TRAINING/MTGS/DUES/SUBSCRIP	2,285.91	1,365.72	343.68	2,000	2,000	300	1,500	(500)	-25.0%	1,500	(500)	-25.0%	1,500	(500)	-25.0%	
			297,191.12	334,438.93	334,506.48	332,476	332,476	208,243	472,492	140,016	42.1%	472,492	140,016	42.1%	472,492	140,016	42.1%	
SOCIAL SERVICES																		
	10130301 51610	SUPERVISORS	86,048.90	87,074.68	90,124.65	91,449	91,449	56,275	-	(91,449)	-100.0%	-	(91,449)	-100.0%	-	(91,449)	-100.0%	
	10130301 51700	COUNSELOR	5,372.07	3,484.00	3,806.74	4,400	4,400	1,757	-	(4,400)	-100.0%	-	(4,400)	-100.0%	-	(4,400)	-100.0%	
	10130301 54401	FOOD PANTRY EXPENSES	5,600.00	-	3,500.00	3,500	3,500	-	-	(3,500)	-100.0%	-	(3,500)	-100.0%	-	(3,500)	-100.0%	
	10130301 56100	OPERATING EXPENSES	1,238.08	3,309.63	4,053.40	4,622	4,622	1,517	-	(4,622)	-100.0%	-	(4,622)	-100.0%	-	(4,622)	-100.0%	
			99,239.05	93,868.31	101,244.79	103,971	103,971	59,559	-	(103,971)	-100.0%	-	(103,971)	-100.0%	-	(103,971)	-100.0%	
SENIOR CENTER																		
	10130501 51610	SUPERVISORS	19,519.84	360.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	10130501 51615	ASSISTANT WAGES	34,729.41	35,463.16	36,770.79	38,505	-	-	-	-	-	-	-	-	-	-	-	-
	10130501 51700	ADMINISTRATIVE WAGES	-	1,121.24	3,489.16	12,878	-	-	-	-	-	-	-	-	-	-	-	-
	10130501 51600	VAN DRIVER WAGES	11,644.23	19,361.99	27,475.05	28,000	-	-	-	-	-	-	-	-	-	-	-	-
	10130501 53658	REGIONAL SENIOR WEBSITE	7,000.00	-	3,600.00	-	-	-	-	-	-	-	-	-	-	-	-	-
	10130501 53700	CONTRACT MAINTENANCE/LEASES	3,648.78	3,734.96	3,833.58	3,958	-	-	-	-	-	-	-	-	-	-	-	-
	10130501 54310	EQUIPMENT MAINTENANCE	1,431.47	2,048.32	2,455	-	-	-	-	-	-	-	-	-	-	-	-	-
	10130501 56100	OPERATING EXPENSES	2,606.78	3,009.28	3,149.57	3,340	-	-	-	-	-	-	-	-	-	-	-	-
	10130501 58775	COMMUNITY HEALTH PROGRAM	2,145.00	13,747.29	15,761.00	14,000	-	-	-	-	-	-	-	-	-	-	-	-
			82,751.51	81,145.64	101,204.44	106,736	-	-	-	-	-	-	-	-	-	-	-	-
PW-ADMINISTRATION																		
	10140101 51600	DEPARTMENT HEAD WAGES	120,279.83	122,669.16	126,013.70	129,576	129,576	79,237	133,460	3,884	3.0%	133,460	3,884	3.0%	133,460	3,884	3.0%	
	10140101 53300	PROFESSIONAL/TECH SERVICES	47,212.44	35,165.80	39,182.21	70,000	70,000	31,642	75,000	5,000	7.1%	75,000	5,000	7.1%	75,000	5,000	7.1%	
	10140101 58110	TRAINING/MTGS/DUES/SUBSCRIP	3,261.94	4,825.75	4,381.00	3,675	3,675	2,821	3,750	75	2.0%	3,750	75	2.0%	3,750	75	2.0%	
			171,974.21	182,661.71	169,786.91	209,251	209,251	114,200	212,210	8,959	4.4%	212,210	8,959	4.4%	212,210	8,959	4.4%	

TOWN OF LEDVARD
FISCAL YEAR 2025 TOWN COUNCIL PROPOSED BUDGET
EXPENDITURE DETAIL

DEPARTMENT	ACCOUNT #	ACCOUNT DESCRIPTION	2021	2022	2023	2024				2025								
			ACTUAL	ACTUAL	ACTUAL	ADOPTED	REVISED	YTD-2/26/24	% of REVISED	DEPT PROPOSED	Diff vs FY24 Revised	% Chg Revised	MAYOR PROPOSED	Diff vs FY24 Revised	% Chg Revised	COUNCIL PROPOSED	Diff vs FY24 Revised	% Chg Revised
PW-HIGHWAY																		
10140103	51130	SEASONAL HELP SUMMER	21,298.56	26,681.10	12,572.99	12,700	12,700	8,921.1	13,000	300	2.4%	13,000	300	2.4%	13,000	300	2.4%	
10140103	51610	SUPERVISORS	21,405.43	15,904.41	5,396.00	15,000	15,000	-	15,000	-	0.0%	15,000	-	0.0%	15,000	-	0.0%	
10140103	51620	PUBLIC WORKS EMPLOYEES	71,783.68	80,668.13	80,160.38	82,231	82,131	56,884	84,527	2,296	2.5%	84,527	2,296	2.5%	84,527	2,296	2.5%	
10140103	51710	POSITION UPGRADE PAY	7,184.40	5,878.88	5,026.05	7,500	7,500	3,413	7,500	-	0.0%	7,500	-	0.0%	7,500	-	0.0%	
10140103	51805	PT SNOWPLOW DRIVERS	3,189.47	3,206.94	3,341.41	5,000	5,000	322	5,000	-	0.0%	5,000	-	0.0%	5,000	-	0.0%	
10140103	51815	COVERTIME SNOW PLOWING	74,554.73	83,446.68	36,510.16	95,000	95,000	56,985.1	97,000	2,000	2.1%	97,000	2,000	2.1%	97,000	2,000	2.1%	
10140103	51845	TRAINING	1,400.00	3,200.00	2,815.00	1,800	1,800	1,100	1,800	-	0.0%	1,800	-	0.0%	1,800	-	0.0%	
10140103	51900	CONTRACT MAINTENANCE/EASES	1,816.92	1,907.77	4,031.78	4,000	4,000	2,000	4,500	500	12.5%	4,500	500	12.5%	4,500	500	12.5%	
10140103	52300	TELEPHONE/CABLE	4,767.60	4,613.04	4,062.16	5,000	5,000	2,473	5,000	-	0.0%	5,000	-	0.0%	5,000	-	0.0%	
10140103	52400	WASHOIL/OIL	23,830.88	30,755.77	27,245.05	45,000	41,000	28,991	45,000	4,000	9.8%	45,000	4,000	9.8%	45,000	4,000	9.8%	
10140103	52425	TIRES/FUEL	26,606.77	24,885.11	49,099.48	65,000	65,000	28,194	65,000	-	0.0%	65,000	-	0.0%	65,000	-	0.0%	
10140103	52700	UNIFORMS	10,672.21	10,575.93	12,413.77	13,000	13,000	8,158	13,000	-	0.0%	13,000	-	0.0%	13,000	-	0.0%	
10140103	52800	OTHER SUPPLIES	2,982.00	3,261.46	2,892.46	2,800	3,300	5,407	2,500	(3,800)	-60.3%	2,500	(3,800)	-60.3%	2,500	(3,800)	-60.3%	
10140103	53400	NEW EQUIPMENT	1,688.74	2,546.78	1,493.85	1,500	1,500	1,018	1,700	200	13.3%	1,700	200	13.3%	1,700	200	13.3%	
10140103	58300	EMPLOYEE REIMBURSEMENT	4,112.14	4,984.96	4,474.00	5,500	5,500	2,165	5,500	-	0.0%	5,500	-	0.0%	5,500	-	0.0%	
			991,865.69	1,052,845.56	1,036,120.28	1,217,954	1,217,954	703,750	1,249,527	31,573	2.6%	1,249,527	31,573	2.6%	1,249,527	31,573	2.6%	
PW-VEHICLE MAINTENANCE																		
10140105	51620	PUBLIC WORKS EMPLOYEES	122,383.50	124,526.06	179,007.84	129,585	129,585	80,299.3	133,451	3,866	3.0%	133,451	3,866	3.0%	133,451	3,866	3.0%	
10140105	52100	OPERATING EXPENSES	2,401.98	2,324.09	3,724.09	2,100	2,100	821.1	2,100	-	0.0%	2,100	-	0.0%	2,100	-	0.0%	
10140105	52500	SNOW PLOW BLADES	4,455.00	4,742.00	3,740.00	5,500	5,500	5,616	5,500	-	0.0%	5,500	-	0.0%	5,500	-	0.0%	
10140105	52700	VEHICLE/EQUIP PARTS	134,155.46	150,010.10	200,842.00	135,000	135,000	89,597	135,000	-	0.0%	135,000	-	0.0%	135,000	-	0.0%	
10140105	52705	OXYGEN & WELDING	1,214.00	627.06	1,494.28	1,000	1,000	703	1,000	-	0.0%	1,000	-	0.0%	1,000	-	0.0%	
10140105	52715	TIRES	11,056.77	9,407.98	20,386.10	10,000	10,000	6,597	10,000	-	0.0%	10,000	-	0.0%	10,000	-	0.0%	
			273,646.66	293,542.28	397,278.83	283,185	283,185	192,422	287,051	3,866	1.4%	287,051	3,866	1.4%	287,051	3,866	1.4%	
PW-ROAD UPKEEP																		
10140107	52301	SALT AND SAND	103,291.73	118,437.84	73,147.85	125,000	125,000	31,842.3	150,000	25,000	20.0%	145,000	20,000	16.0%	145,000	20,000	16.0%	
10140107	52302	SNOW DAMAGE	390.91	406.46	8.54	300	300	-	300	-	0.0%	300	-	0.0%	300	-	0.0%	
10140107	52303	BITUMINOUS CONCRETE	11,532.26	9,520.10	16,313.30	5,000	5,000	5,000	5,000	-	0.0%	5,000	-	0.0%	5,000	-	0.0%	
10140107	52304	STREETS SIGNS & MARKINGS	4,910.00	3,985.89	4,000.00	4,000	4,000	4,093	4,000	-	0.0%	4,000	-	0.0%	4,000	-	0.0%	
10140107	52305	GLIDE RAILS	3,000.00	3,000.00	3,000.00	3,000	3,000	3,000	3,000	-	0.0%	3,000	-	0.0%	3,000	-	0.0%	
10140107	52306	TREE REMOVAL	15,300.00	35,380.00	62,720.00	18,000	18,000	3,000	18,000	-	0.0%	18,000	-	0.0%	18,000	-	0.0%	
10140107	52307	GRAVEL	-	-	3,000.00	3,000	3,000	3,000	3,000	-	0.0%	3,000	-	0.0%	3,000	-	0.0%	
10140107	52308	DRAINAGE IMPROVEMENT	-	-	4,013.68	5,000	5,000	2,870	5,000	-	0.0%	5,000	-	0.0%	5,000	-	0.0%	
10140107	52312	STREETLIGHT MAINTENANCE	-	2,060.56	1,000.00	1,500	1,500	-	1,500	-	0.0%	1,500	-	0.0%	1,500	-	0.0%	
10140107	52313	EQUIPMENT RENTAL	2,714.87	1,276.77	5,109.34	2,000	2,000	-	2,000	-	0.0%	2,000	-	0.0%	2,000	-	0.0%	
			144,259.77	181,627.00	174,384.63	164,800	164,800	46,811	189,800	25,000	15.2%	184,800	20,000	12.1%	184,800	20,000	12.1%	
PW-DRAINAGE IMPROVEMENT																		
10140109	52307	GRAVEL	2,296.81	3,222.24	-	-	-	-	-	-	-	-	-	-	-	-	-	
10140109	52308	DRAINAGE IMPROVEMENT	2,819.28	5,122.78	-	-	-	-	-	-	-	-	-	-	-	-	-	
			5,636.11	8,345.02	-	-	-	-	-	-	-	-	-	-	-	-	-	
PW-PROPERTY MAINTENANCE																		
10140111	52555	COVID 19 EXPENSES	998.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
10140111	52800	TOWN HALL AND ANNEX	11,093.52	11,731.82	10,666.90	15,000	15,000	4,197	15,000	-	0.0%	15,000	-	0.0%	15,000	-	0.0%	
10140111	52810	PW FACILITIES	26,613.90	30,958.13	33,523.50	26,000	26,000	6,643	26,000	-	0.0%	26,000	-	0.0%	26,000	-	0.0%	
10140111	52820	POLICE STATION	22,814.53	15,926.83	8,593.28	15,000	15,000	10,532	15,000	-	0.0%	15,000	-	0.0%	15,000	-	0.0%	
10140111	52825	EMERGENCY SERVICES BUILDING	11,177.51	15,780.12	25,088.00	10,000	10,000	10,143	10,000	-	0.0%	10,000	-	0.0%	10,000	-	0.0%	
10140111	52830	LIBRARY FACILITY	3,192.81	9,185.79	7,455.13	7,050	7,050	4,348	8,000	-	0.0%	8,000	-	0.0%	8,000	-	0.0%	
10140111	52835	SENIOR CENTER FACILITY	7,551.33	6,546.24	5,723.11	8,000	8,000	1,316	8,000	-	0.0%	8,000	-	0.0%	8,000	-	0.0%	
10140111	52836	TOWN GREEN	-	-	8,447.75	5,000	5,000	-	5,000	-	0.0%	5,000	-	0.0%	5,000	-	0.0%	
			83,671.52	80,128.43	86,059	86,050	86,050	37,110	86,050	-	0.0%	86,050	-	0.0%	86,050	-	0.0%	
PW-SANITATION																		
10140113	51620	PUBLIC WORKS EMPLOYEES	261.94	741.54	615.47	2,000	2,000	-	2,000	-	0.0%	2,000	-	0.0%	2,000	-	0.0%	
10140113	52410	DISPOSAL SERVICE	575,056.68	587,631.88	608,703.04	633,500	633,500	417,360	652,000	18,500	2.9%	652,000	18,500	2.9%	652,000	18,500	2.9%	
10140113	52424	TIPPING FEES	370,675.74	356,392.42	348,736.34	400,000	400,000	183,418	425,000	25,000	6.3%	425,000	25,000	6.3%	425,000	25,000	6.3%	
10140113	52600	OPERATING EXPENSES	5,590.70	4,512.09	4,512.09	5,000	5,000	6,972	5,000	-	0.0%	5,000	-	0.0%	5,000	-	0.0%	
10140113	52790	BULKY WASTE	65,574.00	42,684.00	68,445.00	90,000	90,000	40,210	90,000	-	0.0%	90,000	-	0.0%	90,000	-	0.0%	
			1,017,119.06	1,017,154.03	1,037,010.83	1,130,500	1,130,500	605,980	1,174,000	43,500	3.8%	1,174,000	43,500	3.8%	1,174,000	43,500	3.8%	
LIBRARY																		
10150101	51160	CUSTODIAN SALARIES	23,029.64	23,741.56	24,806.65	25,303	25,303	15,570.1	26,061	758	3.0%	26,061	758	3.0%	26,061	758	3.0%	
10150101	51600	DEPARTMENT HEAD WAGES	77,551.28	82,178.03	78,479.24	80,628	80,628	49,891	83,037	2,409	3.0%	83,037	2,409	3.0%	83,037	2,409	3.0%	
10150101	51610	SUPERVISORS	156,913.84	152,775.29	149,138.20	169,167	169,167	95,155.1	176,484	7,317	4.6%	176,484	7,317	4.6%	176,484	7,317	4.6%	
10150101	51615	ASSISTANT WAGES	108,972.80	111,411.03	111,411.03	122,238	122,238	73,547	134,207	11,924	9.8%	126,000	3,217	3.0%	126,000	3,217	3.0%	
10150101	51800	PART-TIME WAGES	48,160.04	5														

TOWN OF LEDYARD
FISCAL YEAR 2025 TOWN COUNCIL PROPOSED BUDGET
EXPENDITURE DETAIL

DEPARTMENT	ACCOUNT #	ACCOUNT DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024				2025								
						ADOPTED	REVISED	YTD-2/28/24	% of REVISED	DEPT PROPOSED	Diff vs FY24 Revised	% Chg Revised	MAYOR PROPOSED	Diff vs FY24 Revised	% Chg Revised	COUNCIL PROPOSED	Diff vs FY24 Revised	% Chg Revised
PARKS AND RECREATION																		
10160101	51600	DEPARTMENT HEAD WAGES	67,741.62	77,023.87	79,973.94	81,659	81,659	30,531.3	37.3%	81,119	2,450	3.0%	84,119	2,450	3.0%	84,119	2,450	3.0%
10160101	51610	SUPERVISORS	52,592.76	54,105.37	58,230.88	58,198	54,198	22,779.7	42.0%	56,978	(1,220)	-2.1%	56,978	(1,220)	-2.1%	56,978	(1,220)	-2.1%
10160101	51615	ASSISTANT WAGES	66,355.15	78,064.07	69,500.32	82,657	121,172	69,877.2	84.5%	124,817	3,645	3.0%	124,817	3,645	3.0%	124,817	3,645	3.0%
10160101	51700	ADMINISTRATIVE WAGES	-	-	-	-	12,878	13,573.1	105.3%	12,878	-	0.0%	12,878	-	0.0%	12,878	-	0.0%
10160101	51710	PLAYGROUND & CUSTODIAN	1,893.00	3,597.59	16,328.08	10,000	10,000	-	-	17,300	7,300	78.0%	17,300	7,300	73.0%	17,300	7,300	73.0%
10160101	51800	PART-TIME WAGES	-	-	-	-	42,000	26,738.7	63.7%	46,601	4,601	11.0%	39,000	(9,000)	-21.4%	39,000	(9,000)	-21.4%
10160101	53603	COMM UTILITIES	-	-	-	-	13,993	7,550.7	53.9%	14,353	360	2.6%	14,353	360	2.6%	14,353	360	2.6%
10160101	53658	REGIONAL SENSOR WEBSITE	-	-	-	-	3,600	3,600.0	100.0%	3,600	-	0.0%	3,600	-	0.0%	3,600	-	0.0%
10160101	53700	CONTRACT MAINTENANCE/LEASES	161,461.44	161,461.96	161,461.96	161,462	181,482	109,167.1	65.7%	161,462	-	0.0%	161,462	-	0.0%	161,462	-	0.0%
10160101	54300	REPAIRS & MAINTENANCE	23,495.27	29,936.31	29,936.31	37,604	37,604	18,559.7	49.3%	39,137	6,533	20.0%	39,137	6,533	20.0%	39,137	6,533	20.0%
10160101	54310	EQUIPMENT MAINTENANCE	-	-	-	-	2,455	2,493.8	101.8%	2,455	-	0.0%	2,455	-	0.0%	2,455	-	0.0%
10160101	55100	OPERATING EXPENSES	18,889.54	22,039.34	18,889.43	24,916	28,256	10,116.1	41.1%	30,635	2,379	8.4%	30,635	2,379	8.4%	30,635	2,379	8.4%
10160101	58220	ELECTRICITY	21,754.34	33,809.48	36,587.75	38,230	28,255	28,856.7	74.2%	36,750	8,495	30.1%	36,750	8,495	30.1%	36,750	8,495	30.1%
			414,133.07	459,632.95	470,617.72	489,808	596,542	338,969	69.9%	611,085	34,543	5.8%	617,484	20,942	3.5%	617,484	20,942	3.5%
BOE EXPENDITURES																		
10170101	58790	BOARD OF ED EXPENSES	32,623,455.00	32,223,716.00	34,337,812.00	35,908,368	35,908,368	22,270,455	61.9%	38,054,073	2,145,705	6.0%	38,054,073	2,145,705	5.96%	38,369,823	2,461,455	6.9%
			32,623,455.00	32,223,716.00	34,337,812.00	35,908,368	35,908,368	22,270,455	61.9%	38,054,073	2,145,705	6.0%	38,054,073	2,145,705	5.96%	38,369,823	2,461,455	6.9%
DEBT SERVICE																		
10180101	58810	GEN OBLIGATION BOND PRINCIPAL	2,456,443.11	2,461,443.10	2,602,337.21	2,587,337	2,587,337	1,210,000	46.8%	2,361,519	(225,818)	-8.7%	2,361,519	(225,818)	-8.7%	2,361,519	(225,818)	-8.7%
10180101	58811	GEN OBLIGATION BOND INTEREST	1,207,113.48	1,161,096.11	1,231,494.44	1,126,378	1,126,378	304,708	27.0%	1,019,181	(107,197)	-9.5%	1,019,181	(107,197)	-9.5%	1,019,181	(107,197)	-9.5%
10180101	58820	CVI/DWIS/LOAN PRINCIPAL	80,564.16	89,498.88	77,285.97	85,587	85,587	21,356	25.0%	87,702	1,735	2.0%	87,702	1,735	2.0%	87,702	1,735	2.0%
10180101	58821	CVI/DWIS/LOAN INTEREST	17,006.12	16,435.73	12,510.12	12,004	12,004	3,126	25.9%	10,269	(1,735)	-14.5%	10,269	(1,735)	-14.5%	10,269	(1,735)	-14.5%
10180101	58823	DEBT TRANSFER TO WPCA	-	-	550,969.74	542,184	542,184	-	-	426,359	(115,805)	-21.4%	426,359	(115,805)	-21.4%	426,359	(115,805)	-21.4%
10180101	58830	PROJECTS IN PROGRESS	11,121.07	24,625.00	1,625.00	50,000	50,000	-	-	50,000	-	0.0%	50,000	-	0.0%	50,000	-	0.0%
			3,772,647.94	3,753,298.63	4,476,232.49	4,403,830	4,403,830	1,538,200	34.9%	3,955,030	(448,800)	-10.2%	3,955,030	(448,800)	-10.2%	3,955,030	(448,800)	-10.2%
CONTRIBUTION TO CNR																		
10185101	58790	CONTRIBUTION TO CAPITAL	-	1,257,882.00	1,150,285.00	1,653,735	1,653,735	-	-	-	(1,653,735)	-100.0%	1,761,998	108,263	6.5%	1,791,098	137,363	8.3%
			-	1,257,882.00	1,150,285.00	1,653,735	1,653,735	-	-	-	(1,653,735)	-100.0%	1,761,998	108,263	6.5%	1,791,098	137,363	8.3%
TRANSFERRED FUNDS																		
10183110	59300	TRANSFERRED FUNDS	1,917,929.02	1,415,954.17	664,059.55	-	-	-	-	-	-	-	-	-	-	-	-	-
			1,917,929.02	1,415,954.17	664,059.55	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL GENERAL GOVERNMENT																		
			26,332,793.40	27,971,453.97	28,806,857.44	28,637,572	28,636,722	14,747,626	51.5%	28,069,389	(567,383)	-2.0%	29,028,075	391,303	1.4%	29,060,750	423,978	1.5%
TOTAL BOARD OF EDUCATION																		
			32,623,455.00	32,223,716.00	34,337,812.00	35,908,368	35,908,368	22,270,455	62.0%	38,054,073	2,145,705	6.0%	38,054,073	2,145,705	6.0%	38,369,823	2,461,455	6.9%
TOTAL EXPENDITURES																		
			58,956,248.40	61,195,169.97	63,144,669.44	64,545,940	64,545,100	37,018,081	57.3%	66,123,462	1,578,322	2.4%	67,092,148	2,337,000	3.9%	67,430,573	2,885,433	4.5%

TOWN OF LEDYARD
FISCAL YEAR 2025 TOWN COUNCIL PROPOSED BUDGET
REVENUES

ACCOUNT	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024		2025 PROPOSED	DIFF VS 2024	
					ADOPTED	YTD-12/31		ORIGINAL BUDGET	% Chg over PY
GENERAL GOVERNMENT -- CHARGES FOR SERVICES									
1011401	42046 ANIMAL CONTROL OFFICER FEES	1,875	1,495	1,355	1,500	460	1,500	-	0.0%
1011401	47009 MISCELLANEOUS	345,621	126,814	131,614	80,000	12,445	50,000	(30,000)	-37.5%
1011401	47019 RED WOLF ANTENNAE LEASE	70,666	56,900	69,894	55,000	36,713	70,000	15,000	27.3%
1011401	47022 TOWN CLERK FEES	177,398	166,039	110,617	120,000	55,864	112,000	(8,000)	-6.7%
1011401	47023 ZONING/WETLANDS/ZBA FEES	12,092	15,067	10,285	15,000	3,996	10,000	(5,000)	-33.3%
1011401	47024 ASSESSOR'S FEES	539	521	414	300	165	300	-	0.0%
1011401	47025 PLANNING	4,016	5,818	13,658	5,000	1,097	5,000	-	0.0%
1011401	47036 OTHER LICENSE/PERMIT FEE	1,719	2,111	2,782	350	804	750	400	114.3%
1011401	47037 DOG LICENSE FEES	7,568	13,797	10,329	8,800	3,718	9,000	200	2.3%
1011401	47040 BUILDING PERMIT FEES	172,791	235,027	233,016	175,000	112,624	225,000	50,000	28.6%
1011401	47041 EMPLOYEE HEALTH CO-PREMIUMS	532,319	504,373	469,516	575,000	263,607	575,000	-	0.0%
1011401	47045 ASSESSMENTS RECEIVABLE	375,000	250,000	250,000	250,000	-	250,000	-	0.0%
1011401	47051 LVES CONTR TO EMS BLDG	100,000	100,000	100,000	60,000	-	-	(60,000)	-100.0%
1011401	47052 LVES CONTR TO ANNUAL BUDGET	40,000	-	-	-	-	-	-	-
1011401	47053 LVES CONTR TO MED EQUIPMENT	12,000	20,000	20,000	-	-	-	-	-
1011401	49006 WPCA CONTR TO FINANCE OFC	40,000	40,000	40,000	40,000	-	40,000	-	0.0%
1011401	49051 LESTER HOUSE RENT	11,000	11,000	10,333	15,500	3,875	15,500	-	0.0%
		1,904,604	1,548,962	1,473,813	1,401,450	495,368	1,364,050	(37,400)	-2.7%
GENERAL GOVERNMENT -- GRANTS									
1011402	41005 TELEPHONE LINE GRANTS	24,855	21,250	25,170	20,000	-	25,000	5,000	25.0%
1011402	42001 PILOT: STATE PROPERTY	379,330	1,184,140	925,100	931,157	1,000,994	931,157	-	0.0%
1011402	42007 DISABLED REIMBURSEMENT	974	979	972	1,000	940	1,000	-	0.0%
1011402	42010 EMERGENCY MANAGEMENT	-	-	11,413	15,600	1,950	15,600	-	0.0%
1011402	42011 ADDITIONAL VETERANS GRANT	3,567	3,562	4,360	4,300	4,281	4,300	-	0.0%
1011402	42012 MISCELLANEOUS STATE GRANTS	9,223	-	-	-	-	-	-	-
1011402	42014 PEQUOT FUND	1,391,000	1,391,000	1,391,000	1,391,000	463,667	1,391,000	-	0.0%
1011402	42044 MUNIC REV SHARING -- SALES TAX	-	-	291,322	-	390,170	-	-	-
		1,808,949	2,600,931	2,649,337	2,363,057	1,862,002	2,368,057	5,000	0.2%
PUBLIC SAFETY -- CHARGES FOR SERVICES									
1012001	47005 LEDYARD FIRE POLICE CHARGES	-	-	-	5,000	-	500	(4,500)	-90.0%
1012001	47007 DISPATCH REGIONALIZATION	97,311	93,016	70,325	56,000	47,518	92,000	36,000	64.3%
1012001	47017 GALES FERRY FIRE POLICE CHARGES	480	2,260	-	3,000	497	500	(2,500)	-83.3%
1012001	47018 POLICE OUTSIDE OT	61,050	88,460	230,800	85,000	61,911	112,250	27,250	32.1%
1012001	47038 PERMIT FEES	8,470	3,535	4,325	6,300	2,165	5,040	(1,260)	-20.0%
1012001	47039 RECORDS FEES	1,565	2,039	2,210	1,800	1,002	2,000	200	11.1%
1012001	47055 SHARED SERVICES - ASSESSOR	-	3,071	33,024	36,800	12,829	36,800	-	0.0%
		168,876	192,381	340,684	193,900	125,922	249,090	59,690	30.8%
PUBLIC SAFETY -- GRANTS									
1012002	42034 DUI GRANT REIMBURSEMENT	4,369	544	-	5,000	-	8,000	3,000	60.0%
1012002	47049 DISPATCH PRESTON	25,000	25,000	25,000	30,500	-	30,500	-	0.0%
		29,369	25,544	25,000	35,500	-	38,500	3,000	8.5%

TOWN OF LEDYARD
FISCAL YEAR 2025 TOWN COUNCIL PROPOSED BUDGET
CAPITAL IMPROVEMENT PLAN SUMMARY

Department	Project Description	FY2025 REQUESTS				Source of Non-Tax Funding					
		Dept Request	Mayor	Council	Tax Levy	LoCIP	Town Aid Road Grant	Municipal Aid Grant	Convey-ance	BOE CNR	Other
General Government											
Town Council	Laptop Reserve Fund	1,500	1,500	1,500	1,500	-	-	-	-	-	-
Historic Districts	Sawmill Siding	10,000	10,000	10,000	10,000	-	-	-	-	-	-
Assessor	Revaluation Reserve	30,000	30,000	30,000	30,000	-	-	-	-	-	-
MIS	Technology Upgrades	70,000	70,000	70,000	70,000	-	-	-	-	-	-
Public Safety											
Police	Police Vehicles	114,055	114,055	114,055	114,055	-	-	-	-	-	-
Police	CALEA Accreditation	13,850	13,850	13,850	13,850	-	-	-	-	-	-
Police	Psychological Exam Reserve	1,375	1,375	1,375	1,375	-	-	-	-	-	-
Police	Office Chairs - New Equipment	12,904	12,904	12,904	12,904	-	-	-	-	-	-
Police	In Car Video	1,800	1,800	1,800	1,800	-	-	-	-	-	-
Police	Body Worn Cameras	7,050	7,050	7,050	7,050	-	-	-	-	-	-
Dispatch	See CIP Backup for Details	98,500	98,500	53,500	53,500	-	-	-	-	-	-
ACO	ACO Vehicle Reserve Fund	2,000	2,000	2,000	2,000	-	-	-	-	-	-
Ledyard Fire	See CIP Backup for Details	56,000	56,000	56,000	56,000	-	-	-	-	-	-
Ledyard Fire	Fire Fighter Personal Protective Equip.	10,000	10,000	10,000	10,000	-	-	-	-	-	-
Gales Ferry Fire	See CIP Backup for Details	52,000	44,000	52,000	52,000	-	-	-	-	-	-
Gales Ferry Fire	Protective Clothing	13,000	13,000	13,000	13,000	-	-	-	-	-	-
Admin Emerg Serv	AED Reserve	7,500	7,500	7,500	7,500	-	-	-	-	-	-
Admin Emerg Serv	Fire Apparatus Replacement	362,552	362,552	362,552	362,552	-	-	-	-	-	-
Public Works											
PW	Heavy Equipment	85,000	85,000	85,000	40,000	-	-	-	45,000	-	-
PW	Large Trucks	175,000	175,000	175,000	175,000	-	-	-	-	-	-
PW	Small Trucks	40,000	40,000	40,000	40,000	-	-	-	-	-	-
PW	Light Equipment	16,000	16,000	16,000	16,000	-	-	-	-	-	-
PW	Pooled Vehicles	10,000	10,000	10,000	10,000	-	-	-	-	-	-
PW	Road Restoration	1,115,000	1,000,000	1,000,000	255,659	175,367	147,889	421,085	-	-	-
PW	Road Maintenance	147,889	147,889	147,889	-	-	147,889	-	-	-	-
PW	Municipal Building Reserve Fund	100,000	90,000	90,000	90,000	-	-	-	-	-	-
PW	Replacement	335,857	335,857	335,857	-	-	-	-	-	-	335,857
PW	Colonel Ledyard Multi-Use Pathway	2,540,000	2,540,000	2,540,000	-	-	-	-	-	-	2,540,000
PW	Whitford Brook Watershed Infrastructure	1,800,000	1,800,000	1,800,000	-	-	-	-	-	-	1,800,000
Library											
Library	Technology Upgrades	4,000	4,000	4,000	4,000	-	-	-	-	-	-
Parks & Recreation											
PR	See CIP Backup for Details	133,892	133,892	133,892	-	-	-	133,892	-	-	-
Schools											
Capital / CNR	See CIP Backup for Details	1,232,640	492,640	495,340	341,353	-	-	-	-	153,987	-
Operating	See CIP Backup for Details	149,500	149,500	149,500	-	-	-	-	-	-	149,500
		8,748,864	7,875,864	7,841,564	1,791,098	175,367	295,778	421,085	178,892	153,987	4,825,357

** Gen Fd Carryover
*** BOE Operating Budget

FY25 MIL RATE CALCULATION

		FY25	FY24 BUDGET	\$ CHANGE	% CHANGE
	BOE Expenditures	38,369,823	35,908,368	2,461,455	6.85%
	Gen Gov't Expenditures	29,060,750	28,632,572	428,178	1.50%
	Total Expenditures	67,430,573	64,540,940	2,889,633	4.48%
Tax Burden	FY24 Tax Burden	43,445,664			
	Total FY25 Revenue Not from Current Taxes	21,264,563			
	Total FY25 Expenditures	67,430,573			
	FY25 Tax Burden	46,166,010			
Mill Rate	Current Mill Rate FY24	34.56			
	Calculated Mill Rate FY25	35.21			
	FY25 Mill Rate Increase	0.65			
	Value of Mill Rate Increase	846,065			
	FY25 % Increase	1.87%			
	Value of 1 Mil FY25	1,317,931			
	Value of 1 Mil FY25 X Collection Rate	1,311,341			
Grand List	Net Grand List (before BOAA)	1,317,930,660			
	Collection Rate (CR) Adjustment	99.50%			
	Grand List After CR Adjustment	1,311,341,007			
	Grand List History				
	Net Grand List 2023--fy25	1,320,018,279	4.46%		
	Net Grand List 2022--fy24	1,263,622,146	1.30%		
	Net Grand List 2021--fy23	1,247,427,375	3.26%		
	Net Grand List 2020--fy22	1,208,101,701	8.21%		
	Net Grand List 2019--fy21	1,116,461,947	0.47%		
	Net Grand List 2018--fy20	1,111,222,003	0.63%		
	Net Grand List 2017--fy19	1,104,318,036	0.42%		
	Net Grand List 2016--fy18	1,099,748,200	0.90%		
	Net Grand List 2015--fy17	1,089,981,022	-3.30%		
	Net Grand List 2014--fy16	1,127,207,978	0.85%		
	Net Grand List 2013--fy15	1,117,704,176	0.83%		
	Net Grand List 2012--fy14	1,108,546,974	0.86%		
	Net Grand List 2011--fy13	1,099,086,255	0.66%		
	Net Grand List 2010--fy12	1,091,877,538	-6.96%		
	Net Grand List 2009--fy11	1,173,557,686	-0.40%		
	Net Grand List 2008--fy10	1,178,301,414			

**BOE In-Kinds Paid by General Government
FY 2024-25 Projected**

Description	Gross Expense	Revenue Reduction	Net Expense	BOE Share %	Total BOE Amount
Director of Finance	\$ 111,459		\$ 111,459	20.00%	\$ 22,292
Assistant Finance Director	71,405		71,405	20.00%	14,281
Treasurer	18,981		18,981	20.00%	3,796
			-		
School Nurses Salary	303,843		303,843	100.00%	303,843
School Nurses Aides	78,446		78,446	100.00%	78,446
School Nurse - Admin Wages	50,403		50,403	100.00%	50,403
School Nurse - Other Wages	36,100		36,100	100.00%	36,100
School Nurse - Clothing Allowance	1,500		1,500	100.00%	1,500
School Nurses Operating	700		700	100.00%	700
School Nurses - Training	1,500		1,500	100.00%	1,500
Police Officer -- DARE Program	84,885		84,885	25.00%	21,221
Childrens Librarian	58,385		58,385	20.00%	11,677
Debt P&I on School Buildings	2,329,711		2,329,711	100.00%	2,329,711
Employer Contr to Health Ins--School Nurses	70,000		70,000	100.00%	70,000
In-lieu of healthcare payment for school nurses	7,000		7,000	100.00%	7,000
Employer Contr Health Ins--BOE	5,193,830		5,193,830	100.00%	5,193,830
Retiree Health - BOE	575,000	(575,000)	-	100.00%	-
Nurses Liability Insurance--School Nurses	-		-	10.00%	-
Workers' Compensation, BOE	340,660		340,660	100.00%	340,660
Social Security for in-kind salaries	542,059		542,059	7.65%	41,468
Property Insurance, BOE	87,857		87,857	100.00%	87,857
School Leaders Liability Insurance	15,770		15,770	100.00%	15,770
General Liability	169,400		169,400	50.00%	84,700
Public Officials Liability	42,805		42,805	50.00%	21,403
Defined Contribution Employer Contr BOE Employees	50,000		50,000	100.00%	50,000
Defined Contribution Employer Contr School Nurses	7,500		7,500	100.00%	7,500
Financial Software	65,000		65,000	50.00%	32,500
Total In-Kind Education Expenses included in the General Government Budget					\$ 8,828,158

TOWN OF LEDYARD
FISCAL YEAR 2025 TOWN COUNCIL PROPOSED BUDGET
CAPITAL IMPROVEMENT PLAN DETAILS

FY25 CAPITAL IMPROVEMENT PLAN REQUESTS													
DEPARTMENT	DESCRIPTION	Priority	Total 2025 Request	FY25	FY25 COUNCIL	FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33
Town Council	Laptop Reserve Fund	SR	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500		
Historic District Comm	Sawmill Siding	DF	10,000	10,000	10,000	10,000	10,000	-	-	-	-		
Assessor's Office	Revaluation	SR	30,000	30,000	30,000	30,000	35,000	35,000	35,000	23,000	23,000	23,000	23,000
MIS	Computer & Server Replacement Reserve Fund	SR	70,000	70,000	70,000	73,500	77,175	81,034	85,085	89,340	93,807		
Police Department			251,534										
	Police Vehicles	SR(1)		114,055	114,055	100,000	105,000	105,000	110,000	110,000	110,000		
	CALEA Accreditation	SR(3)		13,850	13,850	500	-	-	-	-	-		
	Psychological Exam Reserve	SR(3)		1,375	1,375	1,375	1,375	1,375	1,375	1,375	1,375		
	Office Chairs - New Equipment	SR(3)		12,904	12,904	-	-	-	-	-	-		
	In Car Video	SR(3)		1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800		
	Body Worn Cameras	SR(3)		7,050	7,050	7,050	7,050	7,050	7,050	7,050	7,050		
	Dispatch CAD/RMS System Replacement	RPH (2)		90,000	45,000	89,030	26,119	26,119	26,119	26,119	26,119		
	Radio Base Station Reserve Fund	SR (2)		8,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500		
	ACO Vehicle Reserve Fund	SR(1)		2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000		
Ledyard Fire Company			66,000										
	Fire Hose	RPH		6,000	6,000	1,500	1,500	1,500	1,500	1,500	1,500		
	SCBA Replacement	RPH		12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000		
	New Tanker R-14 Equipment	RPH		15,000	15,000	-	-	-	-	-	-		
	Centralized automated building locking system	DF		23,000	23,000	-	-	-	-	-	-		
	Fire Fighter Personal Protective Equip.	RPH		10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000		
Gales Ferry Fire District			65,000										
	Protective Clothing	RPH (1)		13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000		
	Communication Equipment	SR (2)		5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000		
	Firefighting Equipment	RPH (2)		3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000		
	Air Bottles	RPH (2)		3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000		
	SCBA Replacement	RPH (2)		13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000		
	Breathing Air Compressor	RPH (2)		12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000		
	Jaws of Life Tools Replacement	RPH (2)		4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000		
	Fire Station Generator Replacement	RPH (1)		8,000	8,000	-	-	-	-	8,000	8,000		
	Fire Hose Replacement	RPH (2)		4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000		
Admin Emerg Serv			370,052										
	AED Reserve	RPH		7,500	7,500	7,725	8,000	8,125	8,500	8,755	9,018		
	Fire Apparatus Replacement	SR		362,552	362,552	384,305	407,363	431,363	451,236	471,542	492,761		

TOWN OF LEDYARD
FISCAL YEAR 2025 TOWN COUNCIL PROPOSED BUDGET
CAPITAL IMPROVEMENT PLAN DETAILS

FY25 CAPITAL IMPROVEMENT PLAN REQUESTS													
DEPARTMENT	DESCRIPTION	Priority	Total 2025 Request	FY25	FY25 COUNCIL	FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33
Public Works													
<i>Equipment</i>			326,000										
	Heavy Equipment	SR(H)		85,000	85,000	90,000	90,000	90,000	90,000	95,000	95,000		
	Large Trucks	SR(H)		175,000	175,000	185,000	185,000	185,000	185,000	185,000	195,000		
	Small Trucks	SR(H)		40,000	40,000	40,000	40,000	42,500	42,500	45,000	45,000		
	Light Equipment	SR, IOE(M)		16,000	16,000	16,000	16,000	17,000	17,000	17,000	18,000		
	Pooled Vehicles	SR(H)		10,000	10,000	25,000	25,000	27,500	27,500	30,000	30,000		
<i>Roads</i>			1,262,889										
	Road Restoration	DF,SR,C (H)		1,115,000	1,000,000	1,115,000	1,165,000	1,165,000	1,215,000	1,215,000	1,265,000		
	Road Maintenance			147,889	147,889								
<i>Buildings</i>			100,000										
	Municipal Building Reserve Fund	SR(H)		100,000	90,000	100,000	110,000	110,000	120,000	120,000	130,000		
<i>Other</i>			4,675,857										
	Sandy Hollow Road Guiderail Replacement	RPH, DF (M)		335,857	335,857	-	-	-	-	-	-		
	Colonel Ledyard Multi-Use Pathway	IOE		2,540,000	2,540,000	710,000	-	-	-	-	-		
	Whitford Brook Watershed Infrastructure	DF,SR,C (H)		1,800,000	1,800,000	1,650,000	1,650,000	-	-	-	-		
Library			4,000										
	Technology Upgrades	SR		4,000	4,000	4,000	4,000	4,000	-	-	-		
Parks & Recreation			133,892										
	Storage Container	IOE		6,595	6,595	-	-	-	-	-	-		
	Dedicate Pickleball Courts	IOE		92,202	92,202	-	-	-	-	-	-		
	Install Automated Locks	IOE		13,052	13,052	-	-	-	-	-	-		
	Blonders Basketball Court Repairs	DF		12,750	12,750	-	-	-	-	-	-		
	Judge Crandall Doors	DF		9,293	9,293	-	-	-	-	-	-		
Board of Education			-										
<i>Bondable</i>			-										
	LHS - Boiler System Re[placement & BMS System	DF		-	-	-	4,500,000	-	-	-	-	-	-
	LHS - Parking Lot	DF		-	-	-	-	-	1,500,000	-	-	-	-
	LHS - Window Replacement	DF		-	-	1,600,000	-	-	-	-	-	-	-
	LHS - Add Elavator to Lower Level	NEF		-	-	-	-	-	-	-	-	250,000	-
	LMS - Expand Cafeteria	NEF		-	-	-	500,000	-	-	-	-	-	-
	LHS - Classroom Ventilation and Air Conditioning	DF		-	-	-	-	6,000,000	-	-	-	-	-
	LHS - Roof Replacement	SR		-	-	-	-	-	-	-	-	4,000,000	-
	JWL - Window Replacement	IOE		-	-	-	-	-	-	-	600,000	-	-
	JWL - Parking Lot	DF		-	-	-	-	-	400,000	-	-	-	-
	LHS - Replace Media Center Roof	DF		-	-	-	-	400,000	-	-	-	-	-

TOWN OF LEDYARD
FISCAL YEAR 2025 TOWN COUNCIL PROPOSED BUDGET
CAPITAL IMPROVEMENT PLAN DETAILS

FY25 CAPITAL IMPROVEMENT PLAN REQUESTS													
DEPARTMENT	DESCRIPTION	Priority	Total 2025 Request	FY25	FY25 COUNCIL	FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33
<i>Capital / Non-Recurring</i>			1,232,640										
	LHS - Lower Level Restrooms	DF		-	-	-	-	-	85,000	-	-	-	-
	LHS - Lower Level Locker Rooms	DF		-	-	-	-	-	-	125,000	-	-	-
	LHS - Classroom Upgrades	DF		165,000	165,000	-	-	-	-	-	-	-	-
	LHS - Boiler System Repairs	DF/SR		22,500	22,500	-	-	-	-	-	-	-	-
	LHS - Electrostatic Locker Painting	DF		-	-	-	-	-	-	-	-	-	-
	JWL - Classroom Renovations	DF/IOE/C		135,000	-	135,000	135,000	135,000	-	-	-	-	25,000
	JWL - Nurses Office Cabinets	DF/EPS		8,000	8,000	-	-	-	-	-	-	-	-
	LHS - Science Lab Upgrades	DF/EPS		100,000	80,000	110,000	110,000	-	-	-	-	-	-
	LHS - Replace Stools for Science Room	DF		10,000	10,000	-	-	-	-	-	-	-	-
	LHS - Culinary Room Renovations	IOE/C		-	-	-	-	-	75,000	-	-	-	-
	LHS - Resurface Tennis Courts	IOE		-	-	-	-	40,000	-	-	-	-	-
	LHS/JWL - Fire Alarm Systems	IOE		375,000	75,000	100,000	100,000	100,000	-	-	-	-	-
	LHS - Outdoor Athletics Lavs / Storage	NEF/IOE		-	-	-	-	-	-	-	-	-	140,000
	LHS - Replace Turf Field Scoreboard	NEF/IOE		-	-	55,000	-	-	-	-	-	-	-
	LHS - Replace Main Office AC Unit	DR		25,000	25,000	-	-	-	-	-	-	-	-
	CO - Replacement Truck	IOE		-	-	-	60,000	-	65,000	-	-	-	-
	LHS - Replacement Elevator	DF		210,000	-	74,000	74,000	74,000	-	-	-	-	-
	LHS - Area of Refuge	RPH/NEF		15,000	15,000	-	-	-	-	-	-	-	-
	LHS - Varisty Lockerroom Renovation	DF		-	-	-	-	-	150,000	-	-	-	-
	LHS - Athletic Lockerroom Renovation	DF		-	-	-	-	-	150,000	-	-	-	-
	LHS - Replacement Field Lights	DF/IOE		-	-	-	-	-	-	-	75,000	-	-
	LHS - Gym Bleachers	DF/C		-	-	-	-	125,000	-	-	-	-	-
	LHS - Gym Dividing Wall	DF/C		-	-	-	25,000	-	-	-	-	-	-
	LHS - Aux Gym Paddling	DF/C		-	-	-	-	30,000	-	-	-	-	-
	LHS - Gym Ceiling	DF/C		-	-	-	50,000	-	-	-	-	-	-
	LHS - Auditorium Air Conditioning	DF		-	-	200,000	200,000	-	-	-	-	-	-
	GHS - Recommissioning	IOE		72,300	-	72,300	-	-	-	-	-	-	-
	LMS - Recommissioning	IOE		24,840	24,840	-	-	-	-	-	-	-	-
	GFS - Playground Surfaces	SR		-	-	-	50,000	-	-	-	-	-	-
	JWL - Playground Replacement	DF/C/EPS		70,000	70,000	-	-	-	-	-	-	-	-
	JWL - Playground Pavement	DF		-	-	-	70,000	-	-	-	-	-	-
<i>Operating</i>			149,500										
	LHS - Parking Lot Repairs	DF		4,000	4,000	4,000	4,000	4,000	4,000	-	-	-	-
	LHS/JWL - Air Conditioning	NEF		8,000	8,000	8,000	8,000	8,000	8,000	-	-	-	-
	LHS - Athletic Field Repairs	SR		7,500	7,500	7,500	7,500	7,500	7,500	-	-	-	-
	LHS - Masonry Repairs	DF		20,000	20,000	-	-	-	-	-	-	-	-
	Districtwide - HVAC Maintenance	IOE		110,000	110,000	110,000	110,000	-	-	-	-	-	-
PRIORITY KEY				8,748,864	7,841,564								
RPH	Risk to Public Health												
DF	Deteriorated Facility												
SR	Systematic Replacement												
IOE	Improvement of Operating Efficiency												