TOWN OF LEDYARD
TENTATIVE BUDGET
FOR THE YEAR 2027

Code	Fund	Appropriations and provisions for other uses	Less Estimated Revenues	Less Unexpended Balance	Amount to be raised by property tax	Estimated District Assessment	Estimated **2027 Tax Rate** /thousand	Estimated **2026 Tax Rate** /thousand
A	General-TOWNWIDE	406,680	266,129	40,000	100,552	303,411,825	0.331403	0.333112
B	General-PART-TOWN	47,887	47,887	-	-			
DB	Highway-PART-TOWN	1,053,422	893,422	160,000	-			
	TOTAL	**1,507,990**	**1,207,438**	**200,000**	**100,552**	**303,411,825**	**0.331403**	**0.333112**
				SCIA 2027 Budget	**48,586**		0%	
					149,137			
				2.0% Cap Limit	**Unavailable**			

Includes SC Instant Aid Budget $

Over/(Under) CAP

Fund Balances

A Fund-Beg Bal	-
Plus Est Revenues	226,129
Plus Reserve Transfers	40,000
Plus Property Taxes	100,552
Less: Appropriations	(406,680)
Fund Balance-12/31/27	**(40,000)**
Unrestricted Cash	(40,000)

DB Fund-Beg Bal	-
Plus Est Revenues	893,422
Transfer from Reserves	160,000
Less: Appropriations	(1,053,422)
Fund Balance-12/31/27	-
Unrestricted Cash	-
Unrestricted CD	-
Restricted CD's	
	-

B Fund-Beg Bal	-
Plus Est Revenues	47,887
Less: Appropriations	(47,887)
Fund Balance-12/31/27	-
Unrestricted Cash	-

Total Sales Tax Allocation

A Fund	156,691
B Fund	42,867
DB Fund	534,422
Total Projected 2027	**733,980**

Taxable Value

2026	
303,411,825	
2025	
271,676,197	**-0.03%**
2024	
271,748,590	**29.84%**
2023	
209,294,953	**3.32%**
2022	
202,564,706	**-1.12%**
2021	
204,850,622	**-2.04%**
2020	
209,122,657	**3.70%**
2019	
201,666,876	**-1.85%**
2018	
205,466,131	**-0.76%**
2017	
2016	

TOWN OF LEDYARD
SCHEDULE OF ELECTED AND APPOINTED
OFFICERS AND EMPLOYEES
TENTATIVE BUDGET 2027

3.5% **Cost of Living Incr**
Based on Soc Sec

	2027		**Per Pay Period**		**2026**
SUPERVISOR	$14,402.00	PER YEAR	**$553.92**		$13,910.00
DEPUTY SUPERVISOR	$115.00	PER YEAR			$110.00
TOWN JUSTICE	$7,100.00	PER YEAR	**$273.08**		$6,860.00
COURT CLERK	$3,500.00	PER YEAR	**$134.62**		$3,035.00
TOWN CLERK	$19,420.00	PER YEAR	**$746.92**		$18,760.00
DEPUTY TOWN CLERK	$500.00	PER YEAR			$500.00
TOWN BOOKKEEPER	$12,240.00	PER YEAR	**$470.77**		$11,820.00
BUDGET PREPARER	$1,086.00	PER YEAR			$1,050.00
ASSESSOR (Contractual)	$19,000.00	PER YEAR	**$730.77**		$19,000.00
TAX COLLECTOR	$5,939.00	PER YEAR	**$228.42**		$5,735.00
HIGHWAY SUPERINTENDENT	$72,450.00	PER YEAR	**$2,786.54**		$70,000.00
DEPUTY SUPERINTENDENT	$210.00	PER YEAR			$200.00
ZONING OFFICER	$5,516.30	PER YEAR	**$212.17**		$5,330.00
CODE ENFORCEMENT OFFICER	$22,075.38	PER YEAR	**$849.05**		$21,325.00
Part-Time Clerk Code Enforcement	$20.00	PER HOUR			$20.00
	$1,000.00	Estimated hours-50			$1,000.00
MOTOR EQUIPMENT OPERATOR-SMITH	$28.26	PER/HR + 50% OT	**$28.26**		$27.30
MOTOR EQUIPMENT OPERATOR-JONES	$28.26	PER/HR + 50% OT	**$28.26**		$27.30
MOTOR EQUIPMENT OPERATOR-WHITE	$28.26	PER/HR + 50% OT	**$28.26**		$27.30
PART-TIME MOTOR EQUIPMENT OPERATOR	$28.26	PER HOUR	**$28.26**		$27.30
TRANSFER STATION ATTENDANT	$24.70	PER HOUR	**$24.70**	**$395.28**	$23.85
SUBSTITUTE TRANSFER ATTENDANT	$0.00	PER HOUR	**$0.00**	**$10,277.18**	$0.00
HISTORIAN	$1,800.00	PER YEAR	**$1,800.00**		$1,800.00
RECORDS MANAGEMENT-Clerk	$500.00				$500.00
BOARD OF ASSESSMENT REVIEW OFFICERS	$138.00	PER YEAR	**$138.00**		$133.00
PLANNING BOARD-CHAIRMAN	$885.00	PER YEAR	**$885.00**		$855.00
PLANNING BOARD MEMBERS	$475.00	PER YEAR	**$475.00**		$460.00
Part-Time Clerk - Planning Board	$20.00	PER HOUR	**$15.00**		$20.00
	$500.00	Estimated hours-25			$500.00
ZONING BOARD OF APPEALS MEMBERS	$475.00	PER YEAR	**$475.00**		$475.45
ZONING BOARD OF APPEALS CHAIR PERSON	$885.00	PER YEAR	**$885.00**		$880.75
Part-Time Clerk - Zoning Board	$1,000.00	Estimated hours-50			$1,000.00
	$20.00	PER HOUR			$20.00
TOWN COUNCILMAN	$1,860.00	PER YEAR	**$465.00**		$1,800.00
OFFICE CLEANER	$25.00	PER HOUR	**$25.00**		$25.00
	$2,600.00	Estimated hours-2/week			$2,600.00
REGISTRAR OF VITAL STATISTICS	$500.00	PER YEAR	**$500.00**		$500.00
ASSESSOR CLERK	$20.00	PER HOUR			$20.00
	$2,500.00	Estimated hours-125			2,500.00

TOWN OF LEDYARD
TENTATIVE BUDGET
GENERAL FUND REVENUES: A FUND-TOWNWIDE
FOR THE YEAR 2027

Account	Account Code	Actual 2025	Budget 2026	2026 12 Months Est'd	TENTATIVE BUDGET 2027	Difference Between 2027 and '26 Budget
Property Taxes	A1001	67,617	67,868	90,206	**100,552**	32,684
Interest on Property Taxes	A1090	2,665	500	5,023	**500**	-
County Sales Tax	A1120	232,023	202,528	269,761	**156,691**	(45,837)
Franchises	A1170	2,213	500	2,070	**500**	-
Town Clerk Fees	A1255	1,004	700	720	**700**	-
Dog Control - Impoundment Fees	A1550	-				-
Parking Pass-Long Pont	A2001					-
Refuse & Garbage Charges	A2130	41,736	38,000	40,552	**38,000**	-
Dog Control Services	A2268	-		-		-
Joint Acct-Recreation	A2390	-		-		-
Interest & Earnings	A2401	22,169	15,000	30,429	**25,000**	10,000
Licenses-Dogs	A2544	1,116	450	952	**450**	-
Fines & Forfeited Bail	A2610	4,736	4,000	(797)	**4,000**	-
Sales of Real Property	A2660	-				
Insurance Recoveries	A2680	-		-		
NYS AIM	A2750	-		-		
Miscellaneous-Worker's Comp Refund	A2770.1	-		-		-
Refunds of Prior Years Expenses	A2701	-		-		-
Miscellaneous Revenue	A2770	405		20		-
Miscellaneous Revenue-State Reimbursement for Reval	A2770.1	-		-		-
State Aid, Revenue Sharing	A3001	-	10,288	10,288	**10,288**	-
Mortgage Tax	A3005	35,525	25,000	114,350	**30,000**	5,000
Real Property Tax Administration & STAR	A3040	-		-		-
State Aid Other	A3080	720		720		
Youth Programs	A3820	-		-		-
Reserve Fund Transfer			23,500		**40,000**	16,500
Total Including Property Taxes		**411,931**	**388,334**	**564,293**	**406,680**	**18,346**
Total Excluding Property Taxes		**344,313**	320,466	**474,088**	**306,129**	**(14,337)**

TOWN OF LEDYARD
TENTATIVE BUDGET
GENERAL FUND APPROPRIATIONS: A FUND-TOWNWIDE
FOR THE YEAR 2027

Account	Account Code	Actual 2025	Budget 2026	2026 12 Months Est'd	TENTATIVE BUDGET 2027	Difference Between 2027 and '26 Budget
TOWN BOARD						
Town Board-Personal Services	A1010.1	6,200	6,200	7,200	**7,440**	1,240
Town Board-Contractual	A1010.4	293	-	49	**-**	-
TOWN JUSTICES						-
Justice-Personal Services	A1110.1	13,320	13,320	13,720	**14,200**	880
Justice-Clerk	A1110.11	2,945	2,945	2,101	**3,500**	555
Justice-Deputy Clerk	A1110.12	-	-	-		-
Contractual	A1110.4	492	1,000	705	**1,200**	200
SUPERVISOR						-
Supervisor-Personal Services	A1220.1	13,500	13,500	13,910	**14,402**	902
Bookkeeper-Personal Service	A1220.11	11,470	11,470	11,820	**12,240**	770
Supervisor-Deputy Personal Services	A1220.12	107	107	110	**115**	8
Supervisor-Equipment	A1220.2		-	-	**-**	-
Supervisor-Contractual Expense	A1220.4	7,549	6,000	7,758	**7,000**	1,000
TAX COLLECTION						-
Tax Collection-Personal Services	A1330.1	5,565	5,565	5,735	**5,939**	374
Tax Collection-Equipment	A1330.2	-				
Tax Collector-Contractual Expense	A1330.4	643	1,000	953	**1,000**	-
BUDGET						-
Personal Service	A1340.1	1,020	1,020	1,050	**1,086**	66
ASSESSORS						-
Assessor-Personal Services	A1355.1	-	18,600	19,000	**19,000**	400
Assessor-Personal Services: Part-time Clerk	A1355.11	-	3,500	-	**3,500**	-
Board of Assessment-Personal Services	A1355.12	257	386	-	**414**	28
Assessor-Reval personnel	A1355.13	-	-	-	**-**	-
Assessor-Equipment	A1355.2	-	500	-	**500**	-
Assessor-Contractual Expense	A1355.4	2,402	100	1,605	**500**	400
CLERK						-
Town Clerk-Personal Services	A1410.1	19,030	18,210	18,760	**19,420**	1,210
Town Clerk-Deputy Clerk	A1410.11	630	500	20	**500**	-
Town Clerk-Equipment	A1410.2	1,075	-	1,075	**-**	-
Town Clerk-Contractual Expense	A1410.4	3,221	4,000	3,083	**4,000**	-
ATTORNEY						-
Attorney-Contractual Expense	A1420.4	1,718	10,000	3,185	**10,000**	-
ELECTIONS						-
Elections-Personal Services	A1450.1	-				-
Elections-Contractual Expense	A1450.4	49	2,000	49	**4,500**	2,500
RECORDS MANAGEMENT						-
Records Mgmt-Personal Services	A1460.1	1,500	1,500		**500**	(1,000)
Records Mgmt-Equipment	A1460.2	-				-
Records Mgmt-Contractual	A1460.4	-	-	-	**-**	-
BUILDINGS						-
Buildings-Personal Services	A1620.1	1,310	1,560	2,600	**2,600**	1,040
Buildings-Equipment	A1620.2	-	63,400	1,721	**-**	(63,400)
Buildings-Contractual Expense	A1620.4	37,297	23,000	34,189	**35,000**	12,000
Buildings-Contractual Expense-Insurance	A1620.41	8,366	6,800	9,662	**9,500**	2,700
SPECIAL ITEMS						
Special Items-Unallocated Insurance(Liability)	A1910.4	2,961	3,300	3,087	**3,300**	-
Special Items-Unallocated Insurance (Fire Depts)	A1910.41	3,108	2,947	3,531	**3,600**	653
Special Items-Unallocated Municipal Assoc. Dues	A1920.4	-	798	-	**760**	(38)

Account	Account Code	Actual 2025	Budget 2026	2026 12 Months Est'd	TENTATIVE BUDGET 2027	Difference Between 2027 and '26 Budget
Special Items-Other Gov't Support-Ambulance	A1989.4	-		-		
Special Items-Contingent Account	A1990.4	-	2,000	-	**5,000**	3,000
PUBLIC SAFETY						-
Dog Control-Contractual Expense	A3510.4	5,650	6,000	6,700	**7,800**	1,800
REG OF VITAL STATISTICS						-
Personal Service	A4020.1	-	500	500	**500**	-
PUBLIC HEALTH						-
Narcotics Control-Contractual	A4230.4		360	92	**360**	-
AMBULANCE CONTRIBUTION	A4540.4	-				-
FOOD PANTRY	A4540.4	1,000	1,000	-	**1,500**	500
HIGHWAY ADMINISTRATION						-
Highway Superintendent-Personal Services	A5010.1	65,200	70,000	70,000	**72,450**	2,450
Highway Deputy Superintendent-Personal Services	A5010.11	170	200	200	**200**	-
Highway Superintendent-Equipment	A5010.2	-				
Highway Superintendent-Contractual Expense	A5010.4	975	600	670	**700**	100
GARAGE						-
Garage-Contractual Expense	A5132.4	503	500	1,562	**500**	-
STREET LIGHTING						-
Contractual	A5182.4	994	600	988	**1,200**	600
VETERANS SERVICES						-
Veterans Services-Contractual	A6510.4	392	400	356	**600**	200
PROGRAMS FOR THE AGING						-
Contractual	A6772.4	1,000	1,750	-	**1,250**	(500)
YOUTH PROGRAM						-
Contractual	A7320.4	-	3,200	-	**3,200**	-
HISTORIAN						-
Historian-Personal Services	A7510.1	2,200	1,100	3,600	**1,800**	700
Historian-Contractual Expense	A7510.4	-	500	592	**500**	
Celebrations-Contractual Expense	A7550.4	123		70	**400**	400
SOLID WASTE						-
Transfer Station-Personal Services	A8160.1	9,618	9,619	9,922	**10,277**	658
Equipment	A8160.2	23,600		-		-
Contractual	A8160.4	56,246	72,000	27,642	**40,000**	(32,000)
CEMETERIES						-
Cemeteries-Personal Services	A8810.1	530	1,445	402	**411**	(1,034)
Cemeteries-Equipment	A8810.2	-				
Contractual	A8810.4	-	3,500	-	**3,500**	-
OTHER COMMUNITY SERVICES						-
Watershed	A8989.4	2,604	2,600	2,600	**2,600**	-
EMPLOYEE BENEFITS						-
Employee Benefit-State Retirement	A9010.8	14,042	14,042	15,656	**15,658**	1,616
Employee Benefit-Social Security	A9030.8	10,932	10,847	11,200	**11,780**	933
Employee Benefit-Medicare	A9035.8	2,557	2,537	2,619	**2,755**	218
Employee Benefit-Workmen's Comp Ins.	A9040.8	5,599	6,887	3,833	**6,810**	(77)
Employee Benefit-Disability Ins.	A9055.8	501	700	501	**700**	-
Employee Benefit-Hospitalization & Medical	A9060.8	20,357	19,316	19,338	**27,247**	7,931
Employee Benefit-Dental Ins	A9060.81	-	1,104		**1,266**	162
TOTAL		**370,821**	**456,535**	**345,719**	**406,680**	(49,855)
		-	(68,201.00)			**-10.92%**

TOWN OF LEDYARD
TENTATIVE BUDGET
GENERAL FUND REVENUES: B FUND PART-TOWN
FOR THE YEAR 2027

Account	Account Code	Actual 2025	Budget 2026	2026 12 Months Est'd	TENTATIVE BUDGET 2027	Difference Between 2027 and '26 Budget
Sales Tax	B1120	44,903	30,677	44,903	**42,867**	12,190
Zoning Variance Fee	B2110	250		250		-
Interest & Earnings	B2401	50	20	50	**20**	-
Building Permits	B2555	6,860	3,200	6,860	**5,000**	1,800
Miscellaneous	B2770					-
TOTAL		**52,063**	**33,897**	**52,063**	**47,887**	**13,990**

TOWN OF LEDYARD
TENTATIVE BUDGET
GENERAL FUND APPROPRIATIONS: B FUND PART-TOWN
FOR THE YEAR 2027

Account	Account Code	Actual 2025	Budget 2026	2026 12 Months Est'd	TENTATIVE BUDGET 2027	Difference Between 2027 and '26 Budget
Special Items-Contingent Account	B1990.4		2,000		**2,000**	-
CODE ENFORCEMENT						
Personal Services	B3620.1	21,331	20,000	20,000	**22,075**	2,075
Code Enforcement-Part time Clerk	B3620.11	1,000	1,000	780	**1,000**	-
Equipment	B3620.2	-	-			-
Contractual	B3620.4	475	1,000	475	**1,500**	500
ZONING						
Personal Services	B8010.1	6,204	5,000	5,000	**5,516**	516
Zoning Board-Personal Services	B8010.11	-	2,520	2,783	**2,785**	265
Personal Services-Part time Clerk	B8010.12	15	1,000	15	**1,000**	-
Contractual	B8010.4	2,107	200	2,107	**350**	150
PLANNING						
Personal Services-Board	B8020.1	830	2,520	830	**2,785**	265
Personal Services-Part time Clerk	B8020.11	108	500	108	**500**	-
Contractual	B8020.4	2,020	56	40	**50**	(6)
EMPLOYEE BENEFITS						
Employee Benefit-State Retirement	B9010.8	6,966		6,966	**4,834**	4,834
Employee Benefit-Social Security	B9030.8	1,828	1,707	1,830	**2,211**	504
Employee Benefit-Medicare	B9035.8	428	399	428	**518**	119
Employee Benefit-Workmans Comp Ins.	B9040.8	892	959	892	**726**	(233)
Employee Benefit-Disability Insurance	B9055.8	29	36	29	**36**	-
Employee Benefit-Hospitalization & Medical	B9060.8	-			**-0-**	
TOTAL		**44,232**	**38,897**	**42,282**	**47,887**	**8,990**

TOWN OF LEDYARD
TENTATIVE BUDGET
Highway Fund: DB Part-Town
FOR THE YEAR 2027

REVENUES Account	Account Code	Actual 2025	Budget 2026	2026 12 Months Est'd	TENTATIVE BUDGET 2027	Difference Between 2027 and '26 Budget
County Sales Tax	DB1120	509,682	$509,682	367,582.69	**$534,422**	24,740
Snow & Misc. Service to Other Gov't	DB2300	114,111	94,000	114,111	**94,000**	-
Interest & Earnings	DB2401	6,725	2,000	7,120	**5,000**	3,000
Machinery-Excess Materials Sold	DB2650	-		-		-
Sale of Equipment	DB2665			-		-
Insurance Recovery	DB2680			-		
Refund of Prior Year Expenses	DB2701			962		
Miscellaneous	DB2770	500		3,801		-
Sale of Scrap Metals	DB2770.1	1,037		1,241		-
Capital ReserveTransfer		-	128,500		**160,000**	31,500
Sale of Cinders	DB2770.2	-		-	**0**	-
CHIPS	DB3501	230,098	260,000	230,098	**260,000**	-
Total Revenues		**$862,153**	**$994,182**	**$724,915**	**$1,053,422**	**59,240**

APPROPRIATIONS Account	Account Code	Actual 2025	Budget 2026	2026 12 Months Est'd	TENTATIVE BUDGET	Difference Between 2027 and '26 Budget
GENERAL REPAIRS						
Personal Services-Hauling	DB5110.1	36,915	33,152	27,546	**$32,437**	(715)
Personal Services-Paving	DB5110.11	11,925	19,293	8,572	**9,437**	(9,856)
Contractual Expense-Road Repairs	DB5110.4	170,580	147,000	138,528	**147,000**	-
IMPROVEMENTS						
Capital Outlay	DB5112.2	250,085	260,000	278,560	**260,000**	-
Contingency	DB5120.4		3,000		**3,000**	
MACHINERY						
Machinery-Personal Services	DB5130.1	59,909	55,201	51,870	**65,327**	10,126
Machinery - Equipment	DB5130.2	233,791	200,000	210,391	**150,000**	(50,000)
Machinery-Contractual Expense	DB5130.4	59,896	35,000	76,694	**65,000**	30,000
Insurance-Contractual	DB5130.41	11,659	11,000	13,200	**12,000**	1,000
Fuel	DB5130.42	35,974	25,000	31,630	**40,000**	15,000
BRUSH & WEEDS						
Brush-Personal Services	DB5140.1	14,588	8,825	16,107	**14,978**	6,153
Brush-Equipment	DB5140.2				**0**	-
Brush-Contractual Expense	DB5140.4	12,525	9,000	17,025	**15,000**	6,000
SNOW REMOVAL		-				
Snow Removal-Personal Services	DB5142.1	32,079	28,887	35,702	**35,888**	7,001
Snow Removal-Contractual	DB5142.4	14,756	25,000	6,338	**25,000**	-
SERVICES FOR OTHER GOV'TS		-				
For Other Govt's-Personal Service	DB5148.1	30,102	28,680	36,415	**36,237**	7,557
For Other Govt's-Contractual	DB5148.4	30,011	25,000	34,964	**25,000**	-
Sub-Total		**$1,004,794**	**914,038**	**$983,542**	**$936,304**	**22,266**
EMPLOYEE BENEFITS						
Employee Benefits-State Retirement	DB9010.8	21,946	22,297	34,249	**21,825**	(472)
Employee Benefits-Social Security	DB9030.8	11,441	10,800	10,925	**12,000**	1,200
Employee Benefits-Medicare	DB9035.8	2,676	2,522	2,555	**2,816**	294
Employee Benefits-Worker's Comp. Insuran	DB9040.8	11,618	8,700	13,947	**13,900**	5,200
Employee Benefits-Disability Insurance	DB9055.8	100	110	-3	**$110**	-
Employee Benefits-Hospitalization & Medica	DB9060.8	50,392	34,234	52,858	**64,968**	30,734
Employee Benefits-Training	DB9089.8	$1,839	1,500	1,726	**1,500**	-
Sub-Total		**100,013**	**80,163**	**$116,258**	**117,118**	36,955
TOTAL EXPENDITURES		**1,104,807**	**994,201**	**1,099,799**	**$1,053,422**	**$59,221**
TOTAL		**-$242,654**	**-$19**	**-$374,884**	**$0**	**$19**