

# TOWN BUDGET CERTIFICATION

for Tax Year 2026

Town of LEDYARD

County of Cayuga

Villages within or partly within Town

Village of AURORA

State Aid Amount \$10,300

## Certification of Town Clerk

I, Deborah Ross, Town Clerk, certify that this is a true and correct copy of the **2026** budget of the **Town of Ledyard** as adopted by the Town Board on the **10th** day of **November, 2025**.

Signed Deborah Ross  
Town Clerk

Dated 11/15/2025



**TOWN OF LEDYARD  
SCHEDULE OF ELECTED AND APPOINTED  
OFFICERS AND EMPLOYEES  
ADOPTED BUDGET 2026**

3.0% Cost of Living Increase  
Based on Soc Security COLA

	2026		Per Pay Period	2025	Per Pay Per
SUPERVISOR	\$13,910.00	PER YEAR	\$535.00	\$13,500.00	\$519.23
DEPUTY SUPERVISOR	\$110.00	PER YEAR		\$107.00	
TOWN JUSTICE	\$6,860.00	PER YEAR	\$263.85	\$6,660.00	\$256.15
COURT CLERK	\$3,035.00	PER YEAR	\$116.73	\$2,945.00	\$113.27
TOWN CLERK	\$18,760.00	PER YEAR	\$721.54	\$18,210.00	\$700.38
DEPUTY TOWN CLERK	\$500.00	PER YEAR		\$500.00	
TOWN BOOKKEEPER	\$11,820.00	PER YEAR	\$454.62	\$11,470.00	\$441.15
BUDGET PREPARER	\$1,050.00	PER YEAR		\$1,020.00	
ASSESSOR (Contractual)	\$19,000.00	PER YEAR	\$730.77	\$18,600.00	\$715.38
TAX COLLECTOR	\$5,735.00	PER YEAR	\$220.58	\$5,565.00	\$214.04
HIGHWAY SUPERINTENDENT	\$70,000.00	PER YEAR	\$2,692.31	\$65,200.00	\$2,507.69
DEPUTY SUPERINTENDENT	\$175.00	PER YEAR		\$170.00	
ZONING OFFICER	\$5,330.00	PER YEAR	\$205.00	\$5,175.00	\$199.04
CODE ENFORCEMENT OFFICER	\$21,325.00	PER YEAR	\$820.19	\$20,700.00	\$796.15
Part-Time Clerk Code Enforcement	\$20.00	PER HOUR		\$20.00	PER HOUR
	\$1,000.00	Estimated hours-50		\$1,000.00	
MOTOR EQUIPMENT OPERATOR-SMITH	\$27.30	PER/HR + 50% OT	\$27.30	\$26.50	
MOTOR EQUIPMENT OPERATOR-JONES	\$27.30	PER/HR + 50% OT	\$27.30	\$26.50	
MOTOR EQUIPMENT OPERATOR-WHITE	\$27.30	PER/HR + 50% OT	\$27.30	\$26.50	
PART-TIME MOTOR EQUIPMENT OPERATOR	\$27.30	PER HOUR	\$27.30	\$26.50	
TRANSFER STATION ATTENDANT	\$23.85	PER HOUR	\$23.85	\$23.12	\$369.95
					9,618.71
SUBSTITUTE TRANSFER ATTENDANT	\$0.00	PER HOUR	\$0.00	\$0.00	
HISTORIAN	\$1,800.00	PER YEAR	\$1,800.00	\$1,100.00	
RECORDS MANAGEMENT-Clerk	\$500.00			\$1,500.00	
BOARD OF ASSESSMENT REVIEW OFFICERS	\$133.00	PER YEAR	\$133.00	\$128.50	
PLANNING BOARD-CHAIRMAN	\$855.00	PER YEAR	\$855.00	\$830.00	
PLANNING BOARD MEMBERS	\$460.00	PER YEAR	\$460.00	\$445.00	
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	\$460.00	PER YEAR	\$460.00	\$445.00	
ZONING BOARD OF APPEALS CHAIR PERSON	\$855.00	PER YEAR	\$855.00	\$830.00	
Part-Time Clerk - Zoning Board	\$1,000.00	Estimated hours-50		\$1,000.00	
	\$20.00	PER HOUR		\$20.00	
TOWN COUNCILMAN	\$1,800.00	PER YEAR	\$450.00	\$1,550.00	
OFFICE CLEANER	\$25.00	PER HOUR	\$25.00	\$20.00	
	\$2,600.00	Estimated hours-2/week		\$1,560.00	
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  
ADOPTED BUDGET  
GENERAL FUND REVENUES: A FUND-TOWNWIDE  
FOR THE YEAR 2026

<u>Account</u>	<u>Account Code</u>	<u>Actual 2024</u>	<u>Budget 2025</u>	<u>2025 12 Months Est'd</u>	<u>ADOPTED BUDGET 2026</u>	<u>Difference Between 2026 and '25 Budget</u>
Property Taxes	A1001	91,088	67,868	67,617	90,499	22,631
Interest on Property Taxes	A1090	1,570	500	-	500	-
County Sales Tax	A1120	247,368	202,528	266,008	226,298	23,770
Franchises	A1170	1,367	500	2,213	500	-
Town Clerk Fees	A1255	932	700	1,006	700	-
Dog Control - Impoundment Fees	A1550	-	-	-	-	-
Refuse & Garbage Charges	A2130	42,346	38,000	43,528	38,000	-
Dog Control Services	A2268	-	-	-	-	-
Joint Acct-Recreation	A2390	-	-	-	-	-
Interest & Earnings	A2401	26,211	15,000	21,554	15,000	-
Licenses-Dogs	A2544	1,049	450	1,179	450	-
Fines & Forfeited Bail	A2610	2,940	4,000	8,147	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	215	-	390	-	-
Miscellaneous Revenue-State Reimbursement for Reval	A2770.1	-	-	-	-	-
State Aid, Revenue Sharing	A3001	10,288	10,288	10,288	10,288	-
Mortgage Tax	A3005	28,980	25,000	36,265	25,000	-
Real Property Tax Administration & STAR	A3040	-	-	-	-	-
State Aid Other	A3080	720	-	-	-	-
Youth Programs	A3820	-	-	-	-	-
Reserve Fund Transfer		-	23,500	-	-	(23,500)
<b>Total Including Property Taxes</b>		<b>455,074</b>	<b>388,334</b>	<b>458,196</b>	<b>411,234</b>	<b>22,900</b>
<b>Total Excluding Property Taxes</b>		<b>363,986</b>	<b>320,466</b>	<b>390,578</b>	<b>320,736</b>	<b>270</b>

**TOWN OF LEDYARD  
ADOPTED BUDGET  
GENERAL FUND APPROPRIATIONS: A FUND-TOWNWIDE  
FOR THE YEAR 2026**

<u>Account</u>	<u>Account Code</u>	<u>Actual 2024</u>	<u>Budget 2025</u>	<u>2025 12 Months Est'd</u>	<u>ADOPTED BUDGET 2026</u>	<u>Difference Between 2026 and '25 Budget</u>
<b>TOWN BOARD</b>						
Town Board-Personal Services	A1010.1	6,316	6,200	6,200	7,200	1,000
Town Board-Contractual	A1010.4	36	-	243	-	-
<b>TOWN JUSTICES</b>						
Justice-Personal Services	A1110.1	12,864	13,320	13,320	13,720	400
Justice-Clerk	A1110.11	2,845	2,945	2,039	3,035	90
Justice-Deputy Clerk	A1110.12	-	-	-	-	-
Contractual	A1110.4	505	1,000	597	1,200	200
<b>SUPERVISOR</b>						
Supervisor-Personal Services	A1220.1	13,039	13,500	13,500	13,910	410
Bookkeeper-Personal Service	A1220.11	11,081	11,470	11,470	11,820	350
Supervisor-Deputy Personal Services	A1220.12	203	107	107	110	3
Supervisor-Equipment	A1220.2	1,324	-	1,324	-	-
Supervisor-Contractual Expense	A1220.4	13,532	6,000	5,106	7,000	1,000
<b>TAX COLLECTION</b>						
Tax Collection-Personal Services	A1330.1	5,373	5,565	5,565	5,735	170
Tax Collection-Equipment	A1330.2	-	-	-	-	-
Tax Collector-Contractual Expense	A1330.4	975	1,000	643	1,000	-
<b>BUDGET</b>						
Personal Service	A1340.1	986	1,020	1,020	1,050	30
<b>ASSESSORS</b>						
Assessor-Personal Services	A1355.1	18,600	18,600	18,600	19,000	400
Assessor-Personal Services: Part-time Clerk	A1355.11	-	3,500	-	3,500	-
Board of Assessment-Personal Services	A1355.12	372	386	257	399	13
Assessor-Reval personnel	A1355.13	-	-	-	-	-
Assessor-Equipment	A1355.2	-	500	-	500	-
Assessor-Contractual Expense	A1355.4	2,615	100	481	500	400
<b>CLERK</b>						
Town Clerk-Personal Services	A1410.1	17,594	18,210	18,210	18,760	550
Town Clerk-Deputy Clerk	A1410.11	3,075	500	255	500	-
Town Clerk-Equipment	A1410.2	-	-	-	-	-
Town Clerk-Contractual Expense	A1410.4	2,536	4,000	2,797	4,000	-
<b>ATTORNEY</b>						
Attorney-Contractual Expense	A1420.4	1,838	10,000	1,694	10,000	-
<b>ELECTIONS</b>						
Elections-Personal Services	A1450.1	-	-	-	-	-
Elections-Contractual Expense	A1450.4	4,356	2,000	4,356	4,500	2,500
<b>RECORDS MANAGEMENT</b>						
Records Mgmt-Personal Services	A1460.1	-	1,500	-	1,500	-
Records Mgmt-Equipment	A1460.2	-	-	-	-	-
Records Mgmt-Contractual	A1460.4	91	-	-	-	-
<b>BUILDINGS</b>						
Buildings-Personal Services	A1620.1	-	1,560	1,560	2,600	1,040
Buildings-Equipment	A1620.2	34,101	63,400	-	-	(63,400)
Buildings-Contractual Expense	A1620.4	18,772	23,000	21,514	23,000	-
Buildings-Contractual Expense-Insurance	A1620.41	7,714	6,800	8,366	8,500	1,700
<b>SPECIAL ITEMS</b>						
Special Items-Unallocated Insurance(Liability)	A1910.4	3,022	3,300	2,961	3,300	-
Special Items-Unallocated Insurance (Fire Depts)	A1910.41	3,407	2,947	3,108	3,200	253
Special Items-Unallocated Municipal Assoc. Dues	A1920.4	-	798	-	798	-

Account	Account Code	Actual 2024	Budget 2025	2025 12 Months Est'd	ADOPTED BUDGET 2026	Difference Between 2026 and '25 Budget
Special Items-Other Gov't Support-Ambulance	A1989.4	-	-	-	-	-
Special Items-Contingent Account	A1990.4	-	2,000	-	5,000	3,000
<b>PUBLIC SAFETY</b>						
Dog Control-Contractual Expense	A3510.4	5,180	6,000	5,630	7,800	1,800
<b>REG OF VITAL STATISTICS</b>						
Personal Service	A4020.1	500	500	500	-	(500)
<b>PUBLIC HEALTH</b>						
Narcotics Control-Contractual	A4230.4	433	360	250	360	-
<b>AMBULANCE CONTRIBUTION</b>						
FOOD PANTRY	A4540.4	1,000	1,000	1,000	1,500	500
<b>HIGHWAY ADMINISTRATION</b>						
Highway Superintendent-Personal Services	A5010.1	63,000	65,200	65,200	70,000	4,800
Highway Deputy Superintendent-Personal Services	A5010.11	160	200	170	200	-
Highway Superintendent-Equipment	A5010.2	-	-	-	-	-
Highway Superintendent-Contractual Expense	A5010.4	658	600	670	700	100
<b>GARAGE</b>						
Garage-Contractual Expense	A5132.4	171	500	503	-	(500)
<b>STREET LIGHTING</b>						
Contractual	A5182.4	1,130	600	998	1,200	600
<b>VETERANS SERVICES</b>						
Veterans Services-Contractual	A6510.4	-	400	392	600	200
<b>PROGRAMS FOR THE AGING</b>						
Contractual	A6772.4	-	1,750	1,000	1,250	(500)
<b>YOUTH PROGRAM</b>						
Contractual	A7320.4	-	3,200	-	3,200	-
<b>HISTORIAN</b>						
Historian-Personal Services	A7510.1	2,200	1,100	1,100	1,800	700
Historian-Contractual Expense	A7510.4	80	500	40	500	-
Celebrations-Contractual Expense	A7550.4	148	-	62	400	400
<b>SOLID WASTE</b>						
Transfer Station-Personal Services	A8160.1	9,293	9,619	9,619	9,920	301
Equipment	A8160.2	-	-	-	-	-
Contractual	A8160.4	87,731	72,000	58,392	65,000	(7,000)
<b>CEMETERIES</b>						
Cemeteries-Personal Services	A8810.1	858	1,445	510	533	(912)
Cemeteries-Equipment	A8810.2	-	-	-	-	-
Contractual	A8810.4	-	3,500	-	3,500	-
<b>OTHER COMMUNITY SERVICES</b>						
Watershed	A8989.4	2,600	2,600	2,604	2,600	-
<b>EMPLOYEE BENEFITS</b>						
Employee Benefit-State Retirement	A9010.8	11,133	14,042	14,042	15,658	1,616
Employee Benefit-Social Security	A9030.8	10,456	10,847	10,491	11,395	548
Employee Benefit-Medicare	A9035.8	2,445	2,537	2,453	2,665	128
Employee Benefit-Workmen's Comp Ins.	A9040.8	2,061	6,887	4,225	6,811	(76)
Employee Benefit-Disability Ins.	A9055.8	1,226	700	623	700	-
Employee Benefit-Hospitalization & Medical	A9060.8	20,058	19,316	20,412	26,502	7,186
Employee Benefit-Dental Ins	A9060.81	-	1,104	-	1,104	(0)
<b>TOTAL</b>		<b>409,695</b>	<b>451,735</b>	<b>345,177</b>	<b>411,234</b>	<b>(40,501)</b>

TOWN OF LEDYARD  
ADOPTED BUDGET  
GENERAL FUND REVENUES: B FUND PART-TOWN  
FOR THE YEAR 2026

<u>Account</u>	<u>Account Code</u>	<u>Actual 2024</u>	<u>Budget 2025</u>	<u>2025 12 Months Est'd</u>	<u>ADOPTED BUDGET 2026</u>	<u>Difference Between 2026 and '25 Budget</u>
Sales Tax	B1120	26,015	30,677	30,677	43,465	12,788
Zoning Variance Fee	B2110	350		150		-
Interest & Earnings	B2401	42	20	83	20	-
Building Permits	B2555	3,499	3,200	6,097	3,200	-
Miscellaneous	B2770					-
<b>TOTAL</b>		<b>29,906</b>	<b>33,897</b>	<b>37,008</b>	<b>46,685</b>	<b>12,788</b>

TOWN OF LEDYARD  
ADOPTED BUDGET  
GENERAL FUND APPROPRIATIONS: B FUND PART-TOWN  
FOR THE YEAR 2026

<u>Account</u>	<u>Account Code</u>	<u>Actual 2024</u>	<u>Budget 2025</u>	<u>2025 12 Months Est'd</u>	<u>ADOPTED BUDGET 2026</u>	<u>Difference Between 2026 and '25 Budget</u>
Special Items-Contingent Account	B1990.4		2,000		2,000	-
<b>CODE ENFORCEMENT</b>						
Personal Services	B3620.1	13,619	20,000	20,000	21,325	1,325
Code Enforcement-Part time Clerk	B3620.11	325	1,000	780	1,000	-
Equipment	B3620.2	-	-			-
Contractual	B3620.4	-	1,000	521	1,500	500
<b>ZONING</b>						
Personal Services	B8010.1	3,368	5,000	5,000	5,330	330
Zoning Board-Personal Services	B8010.11	2,261	2,520	2,520	2,695	175
Personal Services-Part time Clerk	B8010.12	535	1,000	1,000	1,000	-
Contractual	B8010.4	230	200	354	350	150
<b>PLANNING</b>						
Personal Services-Board	B8020.1	2,647	2,520	2,520	2,695	175
Personal Services-Part time Clerk	B8020.11	315	500	500	500	-
Contractual	B8020.4	65	56	40	50	(6)
<b>EMPLOYEE BENEFITS</b>						
Employee Benefit-State Retirement	B9010.8	-		6,966	4,834	4,834
Employee Benefit-Social Security	B9030.8	1,430	1,707	2,004	2,142	435
Employee Benefit-Medicare	B9035.8	334	399	469	502	103
Employee Benefit-Workmans Comp Ins.	B9040.8	966	959	1,192	726	(233)
Employee Benefit-Disability Insurance	B9055.8		36	33	36	-
Employee Benefit-Hospitalization & Medical	B9060.8	-			-0-	-
<b>TOTAL</b>		<b>26,094</b>	<b>38,897</b>	<b>43,899</b>	<b>46,685</b>	<b>7,788</b>

**TOWN OF LEDYARD  
ADOPTED BUDGET  
Highway Fund: DB Part-Town  
FOR THE YEAR 2026**

REVENUES	Account	Actual	Budget	2025	ADOPTED BUDGET	Difference Between
Account	Code	2024	2025	12 Months Est'd	2026	2026 and '25 Budget
County Sales Tax	DB1120	440,401	\$509,682	509,682.00	\$516,845	7,163
Snow & Misc. Service to Other Gov't	DB2300	220,545	94,000	93,821	94,000	-
Interest & Earnings	DB2401	2,136	2,000	6,810	5,000	3,000
Machinery-Excess Materials Sold	DB2650	-	-	-	-	-
Sale of Equipment	DB2665	15,885	-	-	-	-
Insurance Recovery	DB2680	24,006	-	-	-	-
Refund of Prior Year Expenses	DB2701	2,272	-	-	-	-
Miscellaneous	DB2770	1,548	-	500	-	-
Sale of Scrap Metals	DB2770.1	486	-	1,061	-	-
Capital Reserve Transfer		-	128,500	-	150,000	21,500
Sale of Cinders	DB2770.2	-	-	-	0	-
CHIPS	DB3501	-	260,000	206,037	260,000	-
<b>Total Revenues</b>		<b>\$707,279</b>	<b>\$994,182</b>	<b>\$817,911</b>	<b>\$1,025,845</b>	<b>31,663</b>

APPROPRIATIONS	Account	Actual	Budget	2025	ADOPTED BUDGET	Difference Between
Account	Code	2024	2025	12 Months Est'd	2026	2026 and '25 Budget
<b>GENERAL REPAIRS</b>						
Personal Services-Hauling	DB5110.1	34,727	33,152	37,392	\$40,424	7,272
Personal Services-Paving	DB5110.11	8,052	19,293	9,010	10,372	(8,921)
Contractual Expense-Road Repairs	DB5110.4	122,696	147,000	39,111	147,000	-
<b>IMPROVEMENTS</b>						
Capital Outlay	DB5112.2	171,957	260,000	282,881	260,000	-
Contingency	DB5120.4	-	3,000	-	3,000	-
<b>MACHINERY</b>						
Machinery-Personal Services	DB5130.1	36,960	55,201	55,536	63,953	8,752
Machinery - Equipment	DB5130.2	53,168	200,000	61,917	150,000	(50,000)
Machinery-Contractual Expense	DB5130.4	65,635	35,000	61,963	65,000	30,000
Insurance-Contractual	DB5130.41	8,866	11,000	11,659	11,000	-
Fuel	DB5130.42	-	25,000	21,117	25,000	-
<b>BRUSH &amp; WEEDS</b>						
Brush-Personal Services	DB5140.1	13,288	8,825	11,779	12,530	3,705
Brush-Equipment	DB5140.2	-	-	-	0	-
Brush-Contractual Expense	DB5140.4	11,328	9,000	10,371	15,000	6,000
<b>SNOW REMOVAL</b>						
Snow Removal-Personal Services	DB5142.1	29,332	28,887	30,823	31,820	2,933
Snow Removal-Contractual	DB5142.4	26,977	25,000	27,020	25,000	-
<b>SERVICES FOR OTHER GOV'TS</b>						
For Other Gov't's-Personal Service	DB5148.1	28,273	28,680	28,936	29,522	842
For Other Gov't's-Contractual	DB5148.4	32,737	25,000	29,874	25,000	-
<b>Sub-Total</b>		<b>\$643,995</b>	<b>914,038</b>	<b>\$719,388</b>	<b>\$914,621</b>	<b>583</b>
<b>EMPLOYEE BENEFITS</b>						
Employee Benefits-State Retirement	DB9010.8	14,182	22,297	21,946	21,825	(472)
Employee Benefits-Social Security	DB9030.8	9,339	10,800	10,755	11,700	900
Employee Benefits-Medicare	DB9035.8	2,184	2,522	2,515	2,734	212
Employee Benefits-Worker's Comp. Insuranc	DB9040.8	5,408	8,700	7,553	7,600	(1,100)
Employee Benefits-Disability Insurance	DB9055.8	-	110	116	\$110	-
Employee Benefits-Hospitalization & Medical	DB9060.8	29,164	34,234	42,839	65,755	31,521
Employee Benefits-Training	DB9089.8	\$1,330	1,500	592	1,500	-
<b>Sub-Total</b>		<b>61,608</b>	<b>80,163</b>	<b>\$86,316</b>	<b>111,224</b>	<b>31,061</b>
<b>TOTAL EXPENDITURES</b>		<b>705,602</b>	<b>994,201</b>	<b>805,704</b>	<b>\$1,025,845</b>	<b>\$31,644</b>
<b>TOTAL</b>		<b>\$1,677</b>	<b>-\$19</b>	<b>\$12,207</b>	<b>\$0</b>	<b>\$19</b>