

**TOWN OF WATERFORD**  
**CAPITAL AND NON-RECURRING EXPENDITURE FUND**  
**FUND BALANCE AND APPROPRIATION**  
**AS OF DECEMBER 31, 2021**

|             | APPROPRIATED                                        | DESIGNATED       | UNDESIGNATED | TOTAL            |
|-------------|-----------------------------------------------------|------------------|--------------|------------------|
| 20501-57639 | REVALUATION                                         | (\$24,621.46)    |              | \$233,078.54     |
| 20501-57788 | COMMUNITY CENTER HVAC CONTROL SEPARATION            | \$0.00           | \$0.00       | \$59,650.00      |
| 20507-57776 | FIBER INSTALL MUNICIPAL COMPLEX                     | \$14,808.85      | \$0.00       | \$14,808.85      |
| 20507-57790 | WIFI TOWN-WIDE WIRING                               | \$0.00           | \$0.00       | \$25,000.00      |
| 20510-57830 | THAMES RIVER MARINA DOCK SYSTEM                     | \$227.75         | \$0.00       | \$227.75         |
| 20510-57864 | CRYSTAL MALL REDEVELOPMENT FEASIBILITY STUDY        | \$250,000.00     | \$0.00       | \$250,000.00     |
| 20511-57767 | NEVINS COTTAGE STRUCTURAL REPAIRS                   | \$20,715.00      | \$0.00       | \$120,715.00     |
| 20511-57805 | YSB FLOORING                                        | \$45,611.44      | \$0.00       | \$45,611.44      |
| 20511-57839 | TOWN HALL EMERGENCY EGRESS                          | \$100,000.00     | \$0.00       | \$100,000.00     |
| 20511-57840 | PLAN OF CONSERVATION DEVELOPMENT                    | \$44,000.00      | \$0.00       | \$44,000.00      |
| 20511-57856 | JORDAN VILLAGE SIDEWALKS                            | \$404,000.00     | \$0.00       | \$404,000.00     |
| 20511-57857 | CIVIC TRIANGLE UPGRADES                             | \$17,820.00      | \$0.00       | \$17,820.00      |
| 20511-57866 | TOWN HALL FRONT DOOR                                | \$34,430.00      | \$0.00       | \$34,430.00      |
| 20500-48070 | DONATION-EUGENE O'NEILL ROOF REPLACEMENT            | \$0.00           | \$25,000.00  | \$25,000.00      |
| 20522-57794 | MOBILE & PORTABLE RADIO REPLACEMENT PROGRAM         | \$0.00           | \$0.00       | \$740,165.00     |
| 20523-57733 | OSWEGATCHIE FIRE BUILDING IMPROVEMENTS              | \$500.00         | \$0.00       | \$1,000,500.00   |
| 20523-57792 | OSWEGATCHIE-BUILDING RENOVATIONS                    | \$213,700.00     | \$0.00       | \$2,203,700.00   |
| 20507-59205 | FUNDING OFFSETS FY18 DEBT SERVICE-OSWEGATCHIE FIRE  | \$0.00           | \$0.00       | (\$3,000,000.00) |
| 20523-57751 | ELECTRICAL UPGRADE-JORDAN                           | \$40,175.25      | \$0.00       | \$40,175.25      |
| 20523-57791 | JORDAN-TRAFFIC LIGHT UPGRADE                        | \$0.00           | \$0.00       | \$25,000.00      |
| 20523-57826 | FIRE SERVICES HYDRAULIC EQUIPMENT                   | \$17,622.76      | \$0.00       | \$36,622.76      |
| 20523-57836 | FIRE SERVICES CARPET REPLACEMENT                    | \$0.00           | \$0.00       | \$30,000.00      |
| 20523-57838 | FIRE SERVICES PRE EMPTION LIGHT REPAIRS             | \$0.00           | \$0.00       | \$50,000.00      |
| 20530-57695 | MUNICIPAL COMPLEX RENOVATION                        | \$329,050.82     | \$0.00       | \$6,429,883.82   |
| 20507-59205 | FUNDING OFFSETS DEBT SERVICE-MUNICIPAL COMPLEX      | (\$1,251,500.00) | \$0.00       | (\$7,251,500.00) |
| 20530-57696 | MUNICIPAL COMPLEX CLEAN UP                          | \$2,592.07       | \$0.00       | \$2,592.07       |
| 20530-57815 | REDESIGN/RECONSTRUCT GARDINERS WOOD ROAD            | \$83,447.00      | \$0.00       | \$83,447.00      |
| 20530-57832 | LED STREETLIGHT CONVERSION                          | \$17,131.80      | \$0.00       | \$17,131.80      |
| 20530-57855 | BRAMAN ROAD REDESIGN/RECONSTR                       | \$22,596.67      | \$0.00       | \$22,596.67      |
| 20531-55771 | HARVEY AVENUE PUMP STATION REHAB                    | \$19,422.12      | \$0.00       | \$19,422.12      |
| 20531-57685 | I/I MITIGATION & CONTROL                            | \$310,965.86     | \$0.00       | \$310,965.86     |
| 20531-57766 | WASTEWATER SCADA SYSTEM UPGRADE                     | \$0.04           | \$0.00       | \$0.04           |
| 20531-57802 | FORCE MAIN AIR RELEASE VALVES-EVALUATE & REPLACE    | \$0.00           | \$0.00       | \$43,000.00      |
| 20531-57816 | OLD NORWICHIEVERGREEN/HARVEY AVE PUMP STATION REHAB | \$5,438.00       | \$0.00       | \$549,438.00     |
| 20531-57817 | WASTEWATER PS FLOOD PROTECTION                      | \$30.10          | \$0.00       | \$85,030.10      |
| 20536-57848 | LIBRARY HVAC UPGRADE                                | \$0.00           | \$0.00       | \$545,600.00     |
| 20537-57735 | LEARY PARK ROAD /PARKING LOT                        | \$0.00           | \$0.00       | \$20,000.00      |
| 20537-57781 | WATERFORD BEACH PAVILION RESTROOM                   | \$1,120.09       | \$0.00       | \$1,120.09       |
| 20537-57795 | WBP CAUSEWAY BRIDGE                                 | \$0.00           | \$0.00       | \$25,000.00      |
| 20537-57824 | WBP CAUSEWAY BRIDGE FABRICATION                     | \$0.00           | \$0.00       | \$61,700.00      |
| 20537-57864 | WTFD BEACH PARK IMPROVEMENTS                        | \$0.00           | \$0.00       | \$30,000.00      |

**TOWN OF WATERFORD**  
**CAPITAL AND NON-RECURRING EXPENDITURE FUND**  
**FUND BALANCE AND APPROPRIATION**  
**AS OF DECEMBER 31, 2021**

|                                             | APPROPRIATED | DESIGNATED     | UNDESIGNATED   | TOTAL          |
|---------------------------------------------|--------------|----------------|----------------|----------------|
| 20541-57328 ALEWIFE COVE DREDGING           | \$0.00       | \$37,500.00    | \$0.00         | \$37,500.00    |
| 20547-57747 UPS SYSTEM FOR COMMUNICATIONS   | \$0.00       | \$12,500.00    | \$0.00         | \$12,500.00    |
| 20547-57846 FIBER UPGRADE                   | \$0.00       | \$28,000.00    | \$0.00         | \$28,000.00    |
| 20547-57847 TOWN-WIDE CAMERA SYSTEM         | \$0.00       | \$85,000.00    | \$0.00         | \$85,000.00    |
| 20547-57860 PHONE SYSTEM UPGRADE            | \$0.00       | \$16,000.00    | \$0.00         | \$16,000.00    |
| 20547-57861 SWITCHES                        | \$0.00       | \$22,500.00    | \$0.00         | \$22,500.00    |
| 20500-43600 TURF FIELD RENTAL REVENUES      | \$0.00       | \$4,815.00     | \$0.00         | \$4,815.00     |
| 20560-57822 IT LEARNING BOARDS -END OF LIFE | \$4,590.29   | \$291,888.88   | \$0.00         | \$296,479.17   |
| 20560-57823 IT SECURITY DVR CAMERAS         | \$3.46       | \$0.00         | \$0.00         | \$3.46         |
| 20560-57828 QH 10-YR RETRO COMMISSIONING    | \$0.00       | \$30,000.00    | \$0.00         | \$30,000.00    |
| 20560-57833 TENNIS COURTS                   | \$0.00       | \$52,300.00    | \$0.00         | \$52,300.00    |
| 20560-57841 BUS LOT OFFICE                  | \$0.00       | \$150,000.00   | \$0.00         | \$150,000.00   |
| 20560-57842 SCHOOL SECURITY                 | \$32,175.00  | \$0.00         | \$0.00         | \$32,175.00    |
| 205-31520 UNDESIGNATED FUND BALANCE         | \$0.00       | \$0.00         | \$2,420,201.63 | \$2,420,201.63 |
| TOTAL                                       | \$756,072.91 | \$3,482,151.88 | \$4,799,167.63 | \$9,037,392.42 |

**TOWN OF WATERFORD  
CAPITAL IMPROVEMENT FUND  
DECEMBER 31, 2021**

| ACCOUNT     | DEPT/YEAR          | DESCRIPTION                     | APPROPRIATED   | EXPENDED/      |              | BALANCE | TRANSFERS |                        |
|-------------|--------------------|---------------------------------|----------------|----------------|--------------|---------|-----------|------------------------|
|             |                    |                                 |                | ENCUMBERED     | EXPENDED     |         | EXPENDED  | OUT                    |
| 30117-55797 | SELECTMEN FY17     | ADA COMPLIANCE                  | 20,000.00      | 0.00           | 20,000.00    | 0.0%    |           |                        |
| 30122-55788 | SELECTMEN FY22     | FLEET MANAGEMENT PLAN           | 800,000.00     | 800,000.00     | 0.00         | 100.0%  |           | 800,000.00 TO FLT MGMT |
| 30716-55783 | FINANCE (IT) FY16  | FINANCIAL ACCOUNTING SOFTWARE   | 170,000.00     | 144,028.53     | 25,971.47    | 84.7%   |           |                        |
| 31117-55803 | BLDG MAINT FY17    | PARKING LOT-YOUTH SERVICES      | 300,000.00     | 7,200.00       | 292,800.00   | 2.4%    |           |                        |
| 31118-55803 | BLDG MAINT FY18    | PARKING LOT-YSP/POLICE          | 195,320.00     | 57,500.00      | 137,820.00   | 29.4%   |           |                        |
| 31120-55851 | BLDG MAINT FY20    | ADA IMPROVEMENTS YSP/PD         | 87,000.00      | 0.00           | 87,000.00    | 0.0%    |           |                        |
| 31120-55852 | BLDG MAINT FY20    | TOWN HALL BATHROOMS             | 87,500.00      | 3,125.00       | 84,375.00    | 3.6%    |           |                        |
| 31120-55853 | BLDG MAINT FY20    | AUDITORIUM SEATING UPGRADE      | 12,760.00      | 0.00           | 12,760.00    | 0.0%    |           |                        |
| 31121-55851 | BLDG MAINT FY21    | ADA IMPROVEMENTS YSP/PD         | 80,700.00      | 18,500.00      | 62,200.00    | 22.9%   |           |                        |
| 31121-55852 | BLDG MAINT FY21    | TOWN HALL BATHROOMS             | 25,000.00      | 0.00           | 25,000.00    | 0.0%    |           |                        |
| 31122-55819 | BLDG MAINT FY22    | UST REPLACEMENT                 | 250,000.00     | 0.00           | 250,000.00   | 0.0%    |           |                        |
| 31122-55892 | BLDG MAINT FY22    | AC UNIT REPLACEMENT RADIO SITES | 60,500.00      | 0.00           | 60,500.00    | 0.0%    |           |                        |
| 31122-55893 | BLDG MAINT FY22    | EUGENE O'NEILL ROOF REPLACE     | 60,757.64      | 2,350.00       | 58,417.64    | 3.9%    |           |                        |
| 31122-57857 | BLDG MAINT FY22    | CIVIC TRIANGLE UPGRADES         | 150,000.00     | 0.00           | 150,000.00   | 0.0%    |           |                        |
| 32922-55847 | FIRE SERVICES FY22 | COHANZIE ROOF REPLACEMENT       | 105,000.00     | 83,800.00      | 21,200.00    | 79.8%   |           |                        |
| 32922-55881 | FIRE SERVICES FY22 | GOSHEN A/C                      | 25,000.00      | 800.00         | 24,200.00    | 3.2%    |           |                        |
| 32920-55846 | POLICE DEPT FY20   | PD POLICY DIRECTIVES REVAMP     | 30,000.00      | 30,010.00      | (10.00)      | 100.0%  |           |                        |
| 32920-55859 | POLICE DEPT FY20   | POLICE BLDG ARCHITECTURAL PLAN  | 15,000.00      | 0.00           | 15,000.00    | 0.0%    |           |                        |
| 32921-55837 | POLICE DEPT FY21   | POLICE INFRARED CAMERAS IN CARS | 14,350.00      | 14,350.00      | 0.00         | 100.0%  |           | 274.00                 |
| 32921-55864 | POLICE DEPT FY21   | POLICE BODY CAMERAS             | 110,100.00     | 110,100.00     | 0.00         | 100.0%  |           | 216.93                 |
| 32922-55876 | POLICE DEPT FY22   | CYBER CRIME TASK FORCE EQUIPME  | 11,000.00      | 8,952.56       | 2,037.44     | 81.5%   |           |                        |
| 32922-55877 | POLICE DEPT FY22   | TRAFFIC MESSAGE BOARDS          | 28,000.00      | 0.00           | 28,000.00    | 0.0%    |           |                        |
| 32922-55878 | POLICE DEPT FY22   | IMPOUND YARD IMPROVEMENTS       | 28,500.00      | 0.00           | 28,500.00    | 0.0%    |           |                        |
| 32922-55879 | POLICE DEPT FY22   | MARINE OUTBOARD MOTORS          | 38,500.00      | 52,750.00      | (14,250.00)  | 137.0%  |           |                        |
| 32922-55880 | POLICE DEPT FY22   | LICENSE PLATE READERS           | 27,120.00      | 27,120.00      | 0.00         | 100.0%  |           |                        |
| 33020-55850 | PUBLIC WORKS FY20  | CROSS ROAD                      | 2,754,000.00   | 2,466,996.00   | 287,004.00   | 88.6%   |           |                        |
| 33020-55800 | PUBLIC WORKS FY20  | FUNDING OFFSET-CROSS ROAD       | (2,754,000.00) | (2,611,641.50) | (142,358.40) | 94.8%   |           |                        |
| 33021-55866 | PUBLIC WORKS FY21  | BLOOMINGDALE SOUTH MILL & PAVE  | 152,890.00     | 117,757.48     | 34,932.52    | 77.1%   |           |                        |
| 33021-55867 | PUBLIC WORKS FY21  | REMOVE UST COHANZIE FIRE        | 299,000.00     | 298,063.20     | 936.80       | 98.7%   |           |                        |
| 33021-55868 | PUBLIC WORKS FY21  | GALLOWES LANE RECLAIM/PAVE      | 153,790.00     | 153,790.00     | 0.00         | 100.0%  |           |                        |

**TOWN OF WATERFORD  
CAPITAL IMPROVEMENT FUND  
DECEMBER 31, 2021**

| ACCOUNT                          | DEPT/YEAR           | DESCRIPTION                              | APPROPRIATED        | EXPENDED/<br>ENCUMBERED | BALANCE             | EXPENDED     | TRANSFERS<br>OUT              |
|----------------------------------|---------------------|------------------------------------------|---------------------|-------------------------|---------------------|--------------|-------------------------------|
| 33022-55882                      | PUBLIC WORKS FY22   | NORMAN/CONCRETE PANELS                   | 80,100.00           | 18,087.46               | 62,012.54           | 22.6%        |                               |
| 33022-55883                      | PUBLIC WORKS FY22   | WILLIAM ST CONCRETE SIDEWALK             | 42,300.00           | 8,240.78                | 34,059.22           | 19.5%        |                               |
| 33022-55884                      | PUBLIC WORKS FY22   | SUMMER STREET/CONCRETE SW                | 33,420.00           | 6,220.98                | 27,199.02           | 18.6%        |                               |
| 33022-55885                      | PUBLIC WORKS FY22   | DAVID STREET/CONCRETE SW                 | 43,680.00           | 8,240.78                | 35,439.22           | 18.9%        |                               |
| 33022-55886                      | PUBLIC WORKS FY22   | CROSS ROAD/ASPHALT                       | 63,800.00           | 0.00                    | 69,800.00           | 0.0%         |                               |
| 33022-55887                      | PUBLIC WORKS FY22   | ROPE FERRY ROAD                          | 304,000.00          | 304,000.00              | 0.00                | 100.0%       | 304,000.00 TO CNR 20511-57856 |
| 33022-55888                      | PUBLIC WORKS FY22   | RD RESURFACING SEC A                     | 334,473.00          | 35,800.00               | 298,673.00          | 10.7%        |                               |
| 33022-55890                      | PUBLIC WORKS FY22   | ROAD RESURFACING EVERSOURCE AF           | 215,813.00          | 194,177.83              | 21,635.17           | 90.0%        |                               |
| 33022-55891                      | PUBLIC WORKS FY22   | T. STATION SCALE & SCALE HOUSE           | 106,548.00          | 30,000.00               | 76,548.00           | 28.2%        |                               |
| 33120-55821                      | UTILITY COMM FY20   | IN-LINE WASTEWATER SOLID GRIND           | 48,000.00           | 3,077.24                | 44,922.76           | 6.4%         |                               |
| 33120-55821                      | UTILITY COMM FY20   | RICHARD'S GROVE P.S. EMERGENCY GENERATOR | 37,000.00           | 37,000.00               | 0.00                | 100.0%       | 5,323.46                      |
| 33121-55821                      | UTILITY COMM FY21   | IN-LINE WASTEWATER SOLID GRIND           | 85,000.00           | 0.00                    | 85,000.00           | 0.0%         |                               |
| 33121-55871                      | UTILITY COMM FY21   | EVERGREEN PUMP STATION                   | 375,000.00          | 370,300.00              | 4,700.00            | 98.7%        |                               |
| 33122-55870                      | UTILITY COMM FY22   | CCTV CAMERA & LATERAL LAUNCHIN           | 120,000.00          | 0.00                    | 120,000.00          | 0.0%         |                               |
| 33122-55884                      | UTILITY COMM FY22   | CONTROL PANEL RETRO-FIT GORMA            | 30,000.00           | 0.00                    | 30,000.00           | 0.0%         |                               |
| 33122-55895                      | UTILITY COMM FY22   | ROOF & SIDING REPLACEMENT                | 50,000.00           | 33,180.00               | 16,840.00           | 68.3%        |                               |
| 33719-55822                      | REC & PARKS FY19    | LEARY PARK IRRIGATION                    | 47,300.00           | 0.00                    | 47,300.00           | 0.0%         |                               |
| 33719-55835                      | REC & PARKS FY19    | VETERANS FIELD IRRIGATION SYS            | 13,700.00           | 0.00                    | 13,700.00           | 0.0%         |                               |
| 33720-55854                      | REC & PARKS FY20    | LEARY BASKETBALL COURT REBUILD           | 55,000.00           | 0.00                    | 55,000.00           | 0.0%         |                               |
| 33720-55855                      | REC & PARKS FY20    | TOWN HALL BASKETBALL COURT REP           | 16,000.00           | 0.00                    | 16,000.00           | 0.0%         |                               |
| 33722-55896                      | REC & PARKS FY22    | EQUIPMENT STORAGE PLAN                   | 21,000.00           | 0.00                    | 21,000.00           | 0.0%         |                               |
| 34720-55844                      | I.T. COMMITTEE FY20 | BACK UP SYSTEM                           | 10,427.00           | 0.00                    | 10,427.00           | 0.0%         |                               |
| 34720-55845                      | I.T. COMMITTEE FY20 | FD NETWORK COMPUTER PHONE WIFI           | 120,000.00          | 127,049.25              | (7,049.25)          | 105.9%       |                               |
| 34721-55862                      | I.T. COMMITTEE FY21 | PURE ARRAY                               | 74,000.00           | 73,940.00               | 60.00               | 98.9%        |                               |
| <b>TOTALS</b>                    |                     |                                          | <b>5,670,166.64</b> | <b>3,034,865.49</b>     | <b>2,635,283.15</b> | <b>53.5%</b> | <b>1,109,814.89</b>           |
| <b>PRIOR YEAR EXPENDITURES</b>   |                     |                                          |                     | <b>890,883.60</b>       |                     |              |                               |
| <b>CURRENT YEAR EXPENDITURES</b> |                     |                                          |                     | <b>2,214,481.89</b>     |                     |              |                               |

**GENERAL FUND**  
**STATEMENT OF EXPENDITURES COMPARED TO BUDGET**  
**FOR FISCAL YEAR 2021-2022, THROUGH DECEMBER 31, 2021**  
**WITH COMPARATIVE ACTUAL AMOUNTS**  
**FOR FISCAL YEAR 2020-2021, THROUGH DECEMBER 31, 2020**

|                                     | FISCAL YEAR2022 | FISCAL YEAR2022 | FISCAL YEAR2022 | FISCAL YEAR2022 | FISCAL YEAR |
|-------------------------------------|-----------------|-----------------|-----------------|-----------------|-------------|
|                                     | APPROPRIATED    | ACTUAL          | PERCENT         | VARIANCE        | 2020-2021   |
|                                     |                 |                 | EXPENDED        | (UNFAVORABLE)   | ACTUAL      |
| <b>GENERAL GOVERNMENT</b>           |                 |                 |                 |                 |             |
| Board of Selectmen                  | \$229,313       | \$123,012       | 53.64%          | 106,301         | \$96,648    |
| Registrar of Voters                 | \$74,508        | \$44,614        | 59.88%          | 29,894          | \$43,525    |
| Board of Finance                    | \$65,547        | \$62,873        | 95.92%          | 2,674           | \$59,176    |
| Assessor                            | \$291,847       | \$210,684       | 72.19%          | 81,163          | \$138,783   |
| Board of Assessment Appeals         | \$1,620         | \$375           | 23.15%          | 1,245           | \$243       |
| Tax Collector                       | \$211,907       | \$115,303       | 54.41%          | 96,604          | \$111,725   |
| Finance Department                  | \$653,894       | \$400,840       | 61.30%          | 253,054         | \$320,009   |
| Legal Department                    | \$298,000       | \$124,232       | 41.69%          | 173,768         | \$108,074   |
| Town Clerk                          | \$269,750       | \$146,249       | 54.22%          | 123,501         | \$145,873   |
| Planning and Zoning                 | \$634,914       | \$294,493       | 46.38%          | 340,421         | \$319,102   |
| Building Maintenance                | \$778,870       | \$382,131       | 49.06%          | 396,739         | \$103,042   |
| Insurance                           | \$4,795,176     | \$1,388,870     | 28.96%          | 3,406,306       | \$1,167,606 |
| Economic Development Commission     | \$10,076        | \$7,328         | 72.73%          | 2,748           | \$7,043     |
| Conservation Commission             | \$18,250        | \$13,135        | 71.97%          | 5,115           | \$12,904    |
| Zoning Board of Appeals             | \$4,310         | 2,820           | 65.43%          | 1,490           | 1,942       |
| Retirement Commission               | \$5,682,906     | \$3,317,324     | 58.37%          | 2,365,582       | \$3,731,160 |
| R.T.M.                              | \$18,903        | \$14,409        | 76.23%          | 4,494           | \$8,958     |
| Building Department                 | \$293,008       | \$113,675       | 38.80%          | 179,333         | \$106,167   |
| Youth Service Bureau                | \$299,359       | \$150,679       | 50.33%          | 148,680         | \$115,965   |
| Social Service Grants/Miscellaneous | \$82,366        | \$78,143        | 94.87%          | 4,223           | \$72,622    |
| Contingency Fund                    | \$86,313        | 0               | 0.00%           | 86,313          | 0           |
| Emergency Management                | \$1,052,665     | \$471,170       | 44.76%          | 581,495         | \$503,415   |
| Fire Services                       | \$3,321,034     | \$2,037,876     | 61.36%          | 1,283,158       | \$1,753,802 |
| Police Department                   | \$6,303,434     | \$3,124,836     | 49.57%          | 3,178,598       | \$3,309,314 |
| Public Works Department             | \$4,709,654     | \$2,811,029     | 59.69%          | 1,898,625       | \$2,601,560 |
| Conservation of Health              | \$142,282       | 142,282         | 100.00%         | 0               | 139,197     |
| Public Health Nursing               | \$27,820        | 7,917           | 28.46%          | 19,903          | 2,520       |
| Senior Citizens Commission          | \$491,489       | \$233,245       | 47.46%          | 258,244         | \$202,567   |
| Waterford Public Library            | \$999,475       | \$499,929       | 50.02%          | 499,546         | \$586,366   |

**GENERAL FUND**

**STATEMENT OF EXPENDITURES COMPARED TO BUDGET  
FOR FISCAL YEAR 2021-2022, THROUGH DECEMBER 31, 2021  
WITH COMPARATIVE ACTUAL AMOUNTS  
FOR FISCAL YEAR 2020-2021, THROUGH DECEMBER 31, 2020**

|                                          | FISCAL YEAR 2022<br>APPROPRIATED | FISCAL YEAR 2022<br>ACTUAL | FISCAL YEAR 2022<br>PERCENT<br>EXPENDED | FISCAL YEAR 2022                       |  | FISCAL YEAR<br>2020-2021<br>ACTUAL |
|------------------------------------------|----------------------------------|----------------------------|-----------------------------------------|----------------------------------------|--|------------------------------------|
|                                          |                                  |                            |                                         | VARIANCE<br>FAVORABLE<br>(UNFAVORABLE) |  |                                    |
| Recreation and Parks                     | \$1,445,409                      | \$834,125                  | 57.71%                                  | 611,284                                |  | \$637,179                          |
| Flood and Erosion Control Bd.            | \$2,138                          | 394                        | 18.43%                                  | 1,744                                  |  | 146                                |
| Ethics Commission                        | \$850                            | 156                        | 18.35%                                  | 694                                    |  | 219                                |
| Human Resources                          | \$265,664                        | \$134,684                  | 50.70%                                  | 130,980                                |  | \$123,535                          |
| Community Use of Schools                 | \$0                              | \$0                        | 0.00%                                   | 0                                      |  | \$86,126                           |
| Information Technology                   | \$930,585                        | \$790,399                  | 84.94%                                  | 140,186                                |  | \$725,696                          |
| Transfer to Waterford Week Activity Fund | \$4,750                          | \$4,750                    | 100.00%                                 | 0                                      |  | \$4,750                            |
| Transfer to Waterford Shellfish Fund     | \$2,000                          | \$2,000                    | 100.00%                                 | 0                                      |  | \$1,664                            |
| Transfer to Capital Improvement Fund     | \$2,964,754                      | \$2,964,754                | 100.00%                                 | 0                                      |  | \$2,228,530                        |
| Transfer to Capital & Non-Recurring Fund | \$2,700,600                      | \$2,700,600                | 100.00%                                 | 0                                      |  | \$1,401,280                        |
| Transfer to Dog Fund                     | \$60,000                         | \$60,000                   | 100.00%                                 | 0                                      |  | \$30,000                           |
| Debt Service                             | \$7,934,633                      | \$6,121,316                | 77.15%                                  | 1,813,317                              |  | \$5,766,251                        |
| <b>Total General Government</b>          | <b>\$48,160,073</b>              | <b>\$29,932,651</b>        | <b>62.15%</b>                           | <b>\$18,227,422</b>                    |  | <b>\$26,774,684</b>                |
| <b>Board of Education</b>                | <b>\$50,645,471</b>              | <b>\$20,007,955</b>        | <b>39.51%</b>                           | <b>30,637,516</b>                      |  | <b>\$18,853,502</b>                |
| <b>Total General Fund</b>                | <b>\$98,805,544</b>              | <b>\$49,940,606</b>        | <b>50.54%</b>                           | <b>\$48,864,938</b>                    |  | <b>\$45,628,186</b>                |

Contributed Gifts Fund  
Fund # 212  
DECEMBER 31, 2021

| FISCAL YEAR 2022                                 |                                     |                             |                                                    |                                                       |                              |                                |                                                   |                                                    |                                               |          |
|--------------------------------------------------|-------------------------------------|-----------------------------|----------------------------------------------------|-------------------------------------------------------|------------------------------|--------------------------------|---------------------------------------------------|----------------------------------------------------|-----------------------------------------------|----------|
|                                                  | R&P<br>HELMET<br>RODEO<br>DONATIONS | R&P<br>GENERAL<br>DONATIONS | R&P<br>MEMORIAL<br>TREES &<br>BENCHES<br>DONATIONS | R&P<br>FRANCES X.<br>SWEENEY<br>MEMORIAL<br>DONATIONS | R&P<br>DOG PARK<br>DONATIONS | R&P<br>PLAYGROUND<br>DONATIONS | R&P<br>CIVIC<br>TRIANGLE<br>MEMORIAL<br>DONATIONS | R&P<br>DEIDRICK<br>FIELD PRESS<br>BOX<br>DONATIONS | FINANCE<br>DEPT.<br>AUDITORIUM<br>A/V UPGRADE |          |
| REVENUES                                         |                                     |                             |                                                    |                                                       |                              |                                |                                                   |                                                    |                                               |          |
| REC & PARKS MEMORIAL TREES & BENCHES DONATIONS   |                                     |                             | \$2,840.00                                         |                                                       |                              |                                |                                                   |                                                    |                                               |          |
| K9 DONATIONS                                     |                                     |                             |                                                    |                                                       |                              |                                |                                                   |                                                    |                                               |          |
| POLICE DEPT. GENERAL DONATIONS                   |                                     |                             |                                                    |                                                       |                              |                                |                                                   |                                                    |                                               |          |
| POLICE DEPT. PINK PATCHES                        |                                     |                             |                                                    |                                                       |                              |                                |                                                   |                                                    |                                               |          |
| <b>TOTAL REVENUES</b>                            | \$0.00                              | \$0.00                      | \$2,840.00                                         | \$0.00                                                | \$0.00                       | \$0.00                         | \$0.00                                            | \$0.00                                             | \$0.00                                        | \$0.00   |
| EXPENDITURES                                     |                                     |                             |                                                    |                                                       |                              |                                |                                                   |                                                    |                                               |          |
| 09/29/21 J.P. MORGAN CHASE                       | \$2,167.10                          |                             |                                                    |                                                       |                              |                                |                                                   |                                                    |                                               |          |
| 10/1/2021 WHALING CITY GRAPHIC                   |                                     |                             |                                                    |                                                       |                              |                                |                                                   |                                                    |                                               |          |
| 10/1/2021 THE EMBLEM AUTHORITY                   |                                     |                             |                                                    |                                                       |                              |                                |                                                   |                                                    |                                               |          |
| 10/15/2021 MYSTIC SCALLYWAGS                     |                                     |                             |                                                    |                                                       |                              |                                |                                                   |                                                    |                                               |          |
| 10/29/2021 MYSTIC SCALLYWAGS                     |                                     |                             |                                                    |                                                       |                              |                                |                                                   |                                                    |                                               |          |
| 11/04/21 JP MORGAN CHASE                         |                                     |                             |                                                    |                                                       |                              |                                |                                                   |                                                    |                                               |          |
| 11/24/21 TERRI BROUDEUR BREAST CANCER FOUNDATION |                                     |                             |                                                    |                                                       |                              |                                |                                                   |                                                    |                                               |          |
| 12/04/21 JP MORGAN CHASE                         |                                     |                             |                                                    |                                                       |                              |                                |                                                   |                                                    |                                               |          |
| <b>TOTAL EXPENDITURES</b>                        | \$2,167.10                          | \$0.00                      | \$0.00                                             | \$0.00                                                | \$0.00                       | \$0.00                         | \$0.00                                            | \$0.00                                             | \$0.00                                        | \$0.00   |
| <b>NET CURRENT YEAR ACTIVITY</b>                 | (\$2,167.10)                        | \$0.00                      | \$2,840.00                                         | \$0.00                                                | \$0.00                       | \$0.00                         | \$0.00                                            | \$0.00                                             | \$0.00                                        | \$0.00   |
| <b>PRIOR YEAR BALANCE</b>                        | \$6,425.57                          | \$29.60                     | (\$1,586.61)                                       | \$65.00                                               | \$725.97                     | \$36,175.81                    | \$1,140.00                                        | \$12,600.00                                        | \$151.00                                      | \$151.00 |
| <b>CURRENT YEAR BALANCE</b>                      | \$4,258.47                          | \$29.60                     | \$1,251.39                                         | \$65.00                                               | \$725.97                     | \$36,175.81                    | \$1,140.00                                        | \$12,600.00                                        | \$151.00                                      | \$151.00 |

## FISCAL YEAR 2022

Page 2 of 2



TOWN OF WATERFORD  
CAPITAL PROJECTS FUNDS  
DECEMBER 31, 2021

| <u>FUND I</u> | <u>DESCRIPTION</u>                          | <u>APPROPRIATION</u> | <u>EXPENDED</u>      | REMAINING<br><u>BALANCE</u> | <u>PCT EXP</u> | BALANCE<br><u>RETURNED</u> |
|---------------|---------------------------------------------|----------------------|----------------------|-----------------------------|----------------|----------------------------|
| 424           | DISTRICT MAGNET SCHOOL/EARLY CHLDHD LRN CTR | 21,248,892.00        | 21,248,807.19        | 84.81                       | 100.00%        |                            |
| 432           | WATERFORD HIGH SCHOOL BUILDING PROJECT      | 68,362,787.00        | 67,786,416.66        | 576,370.34                  | 99.16%         |                            |
|               | <b>TOTALS</b>                               | <b>89,611,679.00</b> | <b>89,035,223.85</b> | <b>576,455.15</b>           | <b>99.36%</b>  | <b>0.00</b>                |
|               | <b>PRIOR YEAR EXPENDITURES</b>              |                      | <b>89,035,223.85</b> |                             |                |                            |
|               | <b>CURRENT YEAR EXPENDITURES</b>            |                      | <b>0.00</b>          |                             |                |                            |

**TOWN OF WATERFORD**  
**STATEMENT OF REVENUES COMPARED TO ANTICIPATED**  
**FOR FISCAL YEAR 2021-2022, THROUGH DECEMBER 31, 2021**  
**WITH COMPARATIVE ACTUAL AMOUNTS**  
**FOR FISCAL YEAR 2020-2021, THROUGH DECEMBER 31, 2020**

| FAVORABLE |           | (UNFAVORABLE) |           |
|-----------|-----------|---------------|-----------|
| FISCAL    | YEAR      | FISCAL        | YEAR      |
| 2021-2022 | 2021-2022 | 2021-2022     | 2021-2022 |
| PERCENT   | PERCENT   | VARIANCE      | ACTUAL    |
| RECEIVED  | RECEIVED  |               |           |

**STATE OF CONNECTICUT**

|                        |           |          |        |           |          |
|------------------------|-----------|----------|--------|-----------|----------|
| EDUCATION              | \$326,444 | \$81,611 | 25.00% | (244,833) | \$81,611 |
| EQUALIZED COST SHARING | \$6,000   | \$0      | 0.00%  | (6,000)   | \$0      |
| HEALTH & WELFARE       |           |          |        |           |          |
| SUB TOTAL              | 332,444   | 81,611   | 24.55% | (250,833) | 81,611   |

**GENERAL GOVERNMENT**

|                                   |           |         |          |           |         |
|-----------------------------------|-----------|---------|----------|-----------|---------|
| PLOT-STATE-OWNED PROPERTY         | 143,075   | 0       | 0.00%    | (143,075) | 143,075 |
| PLOT-DISABLED                     | 1,873     | 1,879   | 100.34%  | 6         | 1,919   |
| PLOT-PRIVATE TAX EXEMPT PROPERTY  | 109,838   | 0       | 0.00%    | (109,838) | 109,838 |
| TIERED PLOT                       | 0         | 235,221 | #DIV/0!  | 235,221   | 0       |
| TAX RELIEF-VETERANS               | 8,148     | 6,570   | 80.63%   | (1,578)   | 8,503   |
| COURT FINES                       | 5,000     | 0       | 0.00%    | (5,000)   | 1,405   |
| CIVIL PREPAREDNESS                | 2,500     | 40,686  | 1627.42% | 38,186    | 19,823  |
| TELECOMMUNICATIONS PROPERTY TAX   | 58,656    | 0       | 0.00%    | (58,656)  | 0       |
| TOWN AID ROADS-IMPROVED           | 317,277   | 158,216 | 49.87%   | (159,061) | 158,638 |
| LOCAL CAPITAL IMPROVEMENT (LOCIP) | 0         | 117,757 | #DIV/0!  | 117,757   | 0       |
| SIDE STATE GRANT                  | 14,000    | 7,093   | 50.66%   | (6,907)   | 7,095   |
| ENHANCEMENT 911                   | 21,996    | 18,579  | 84.47%   | (3,417)   | 16,612  |
| MISCELLANEOUS STATE REVENUE       | 0         | 0       | #DIV/0!  | 0         | 0       |
| MUNICIPAL REVENUE SHARE GRANT     | 0         | 83,589  | #DIV/0!  | 83,589    | 0       |
| GRANTS FOR MUNICIPAL PROJECTS     | 34,255    | 0       | 0.00%    | (34,255)  | 0       |
| COVID RELIEF FUND REIMBURSEMENT   | 0         | 0       | #DIV/0!  | 0         | 106,000 |
| TOTAL GENERAL GOVERNMENT          | 716,618   | 669,590 | 93.44%   | (47,028)  | 572,908 |
| TOTAL STATE OF CONNECTICUT        | 1,049,062 | 751,201 | 71.61%   | (297,861) | 654,519 |

**OTHER SOURCES**

|                      |         |        |        |           |     |
|----------------------|---------|--------|--------|-----------|-----|
| EDUCATION            | 195,680 | 71,334 | 36.45% | (124,346) | 980 |
| TUITION              | 5,910   | 3,476  | 58.82% | (2,434)   | 0   |
| RENT & MISCELLANEOUS |         |        |        |           |     |
| SUB TOTAL            | 201,590 | 74,810 | 37.11% | (126,780) | 980 |

**TOWN OF WATERFORD**  
**STATEMENT OF REVENUES COMPARED TO ANTICIPATED**  
**FOR FISCAL YEAR 2021-2022, THROUGH DECEMBER 31, 2021**  
**WITH COMPARATIVE ACTUAL AMOUNTS**  
**FOR FISCAL YEAR 2020-2021, THROUGH DECEMBER 31, 2020**

| FAVORABLE                              |                   |                   |               |                     |                   |                  |                  |               |                  |
|----------------------------------------|-------------------|-------------------|---------------|---------------------|-------------------|------------------|------------------|---------------|------------------|
|                                        | FISCAL            | 2021-2022         | PERCENT       | 2021-2022           |                   | FISCAL           | 2021-2022        | PERCENT       | 2021-2022        |
|                                        | (UNFAVORABLE)     | YEAR              | YEAR          | YEAR                |                   | YEAR             | YEAR             | YEAR          | YEAR             |
|                                        |                   | FISCAL            | FISCAL        | FISCAL              |                   | FISCAL           | FISCAL           | FISCAL        | FISCAL           |
|                                        |                   | 2020-2021         | 2020-2021     | 2020-2021           |                   | 2020-2021        | 2020-2021        | 2020-2021     | 2020-2021        |
|                                        |                   | ACTUAL            |               | ACTUAL              |                   | ACTUAL           |                  | ACTUAL        |                  |
| <b>GENERAL GOVERNMENT</b>              |                   |                   |               |                     |                   |                  |                  |               |                  |
| INTEREST & LIENS                       | 407,280           | 126,244           | 31.00%        | (281,036)           | 141,541           | 52,140           | (71,248)         | 40.63%        | (19,708)         |
| RECREATION & PARKS                     | 120,000           | 48,752            | 40.63%        | (71,248)            | 52,140            | 46,246           | (64,824)         | 70.53%        | (18,578)         |
| COMMUNITY USE OF SCHOOLS               | 220,000           | 155,176           | 70.53%        | (64,824)            | 46,246            | 0                | 100              |               | 0                |
| BUILDING INSPECTOR                     | 357,237           | 293,785           | 82.24%        | (63,452)            | 281,045           | 18,133           | (42,627)         | 24.86%        | (24,494)         |
| LICENSE, FEE, PERMIT, FINE             | 56,727            | 14,100            | 24.86%        | (42,627)            | 18,133            | 0                | (16,810)         | 0.00%         | (16,810)         |
| LIBRARY                                | 16,810            | 0                 | 0.00%         | (16,810)            | 0                 | 363              | (797)            |               | (434)            |
| WATER MAIN ASSESSMENTS                 | 1,200             | 403               | 33.59%        | (797)               | 363               | 854              | 557              |               | 169              |
| SALE OF EQUIPMENT                      | 0                 | 557               |               | 557                 | 854               | 0                | 0                |               | 0                |
| SCRRRA REBATE                          | 0                 | 0                 |               | 0                   | 7,814             | 81,237           | (81,000)         | 0.00%         | (237)            |
| NL RADIO COMM. NETWORK USE FEE         | 81,000            | 0                 | 0.00%         | (81,000)            | 81,237            | 100              | 50               |               | 50               |
| ALARM PENALTIES                        | 0                 | 50                |               | 50                  | 100               | 55,919           | (11,881)         | 83.69%        | (43,038)         |
| BULKY WASTE FEES                       | 72,851            | 60,970            | 83.69%        | (11,881)            | 55,919            | 80,160           | (36,481)         | 47.37%        | (43,721)         |
| MISCELLANEOUS                          | 69,312            | 32,831            | 47.37%        | (36,481)            | 80,160            | 235,980          | 47,196           | 123.60%       | (43,792)         |
| CONVEYANCE TAX                         | 200,000           | 247,196           | 123.60%       | 47,196              | 235,980           | 1,500            | (4,500)          | 25.00%        | (3,000)          |
| SEWER ASSESSMENTS                      | 0                 | 555               |               | 555                 | 6,253             | 43,298           | (18,353)         | 54.19%        | (24,945)         |
| PLANNING & ZONING, ZBA, CONSRV COMM    | 40,062            | 21,709            | 54.19%        | (18,353)            | 43,298            | 126,745          | (75,617)         | 62.19%        | (63,368)         |
| TOWN CLERK FEES                        | 200,000           | 124,383           | 62.19%        | (75,617)            | 126,745           | 0                | (10,000)         | 0.00%         | (10,000)         |
| LIENS -COLLECTED BY UTILITY COMMISSION | 10,000            | 0                 | 0.00%         | (10,000)            | 0                 | 127,874          | (211,770)        | 33.63%        | (183,896)        |
| TIPPING FEES                           | 319,083           | 107,313           | 33.63%        | (211,770)           | 127,874           | 17,181           | (13,341)         | 62.49%        | (4,842)          |
| RECYCLING                              | 35,562            | 22,221            | 62.49%        | (13,341)            | 17,181            | 0                | 83,722           |               | 83,722           |
| COST SHARING PRR                       | 0                 | 83,722            |               | 83,722              | 0                 | 5,814            | #DIV/0!          |               | 5,814            |
| TRANSFERS FROM OTHER FUNDS             | 0.00              | 5,814             |               | 5,814               | 0                 | 6,152            | (350)            | 65.00%        | (5,802)          |
| TRANSFERS IN-PY ENCUMBRANCES           | 1,000             | 650               | 65.00%        | (350)               | 6,152             | 8,587            | (841)            | 91.59%        | (7,746)          |
| EUGENE O'NEILL GATE/LEASE REVENUE      | 10,000            | 9,159             | 91.59%        | (841)               | 8,587             | 6,000            | (6,000)          | 50.00%        | (0)              |
| AMBULANCE OPERATING SUBSIDY            | 12,000            | 6,000             | 50.00%        | (6,000)             | 6,000             | 5,000            | 0                | 100.00%       | (5,000)          |
| YSB BOE CLERICAL STIPEND               | 5,000             | 5,000             | 100.00%       | 0                   | 5,000             | 103,074          | (45,935)         | 56.64%        | (57,009)         |
| RENTAL OF BUILDINGS                    | 105,950           | 60,015            | 56.64%        | (45,935)            | 103,074           | 0                | 6,343            | 140.09%       | (6,343)          |
| SENIOR SERVICES                        | 15,820            | 22,163            | 140.09%       | 6,343               | 4,530             | 16,119           | 1,170            | 121.79%       | (15,119)         |
| VERSA KART/BLUE BOXES                  | 5,370             | 6,540             | 121.79%       | 1,170               | 4,530             | 0                |                  |               | 0                |
| BOE HUMAN RESOURCES OFFSET             | 15,119            | 0                 | 0.00%         | (15,119)            | 16,119            | 37,305           | 96,057           |               | 96,057           |
| CIRMA MEMBERS EQUITY DISTRIBUTION      | 0                 | 96,057            |               | 96,057              | 37,305            | 1,511,150        | (830,417)        | 65.16%        | (680,733)        |
| <b>SUB TOTAL</b>                       | <b>2,383,383</b>  | <b>1,552,966</b>  | <b>65.16%</b> | <b>(830,417)</b>    | <b>1,511,150</b>  | <b>1,512,130</b> | <b>(957,196)</b> | <b>62.97%</b> | <b>(957,196)</b> |
| <b>TOTAL OTHER SOURCES</b>             | <b>2,584,973</b>  | <b>1,627,777</b>  | <b>62.97%</b> | <b>(957,196)</b>    | <b>1,512,130</b>  |                  |                  |               |                  |
| <b>PROPERTY TAXATION</b>               |                   |                   |               |                     |                   |                  |                  |               |                  |
| CURRENT PROPERTY TAX                   | 92,787,059        | 75,376,117        | 81.24%        | (17,410,942)        | 74,048,340        |                  |                  |               |                  |
| PRIOR YEAR TAXES                       | 584,450           | (29,165)          | -4.99%        | (613,615)           | 160,939           |                  |                  |               |                  |
| <b>TOTAL PROPERTY TAXATION</b>         | <b>93,371,509</b> | <b>75,346,952</b> | <b>80.70%</b> | <b>(18,024,557)</b> | <b>74,209,279</b> |                  |                  |               |                  |
| <b>TOTAL REVENUES</b>                  | <b>97,005,544</b> | <b>77,725,930</b> | <b>80.13%</b> | <b>(19,279,614)</b> | <b>76,375,928</b> |                  |                  |               |                  |

**TOWN OF WATERFORD**  
**STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCE**  
**FLEET MANAGEMENT FUND**  
**AS OF DECEMBER 31, 2021**

**Revenues:**

|                       |                |
|-----------------------|----------------|
| Investment Income     | 1,567          |
| Vehicle Rentals       | 90,875         |
| Sale of Vehicles      | 34,462         |
| Sale of Equipment     | 510            |
| <b>Total Revenues</b> | <u>127,414</u> |

**Expenditures:**

|                                                          |                  |
|----------------------------------------------------------|------------------|
| Equipment Replacement                                    | 273,197          |
| Vehicle Replacement                                      | 625,550          |
| <b>Total Expenditures</b>                                | <u>898,747</u>   |
| <b>Excess (Deficiency) of Revenues Over Expenditures</b> | <u>(771,332)</u> |

**Other Financing Sources (Uses):**

|                                             |                |
|---------------------------------------------|----------------|
| Transfers from other funds                  | <u>800,000</u> |
| <b>Total Other Financing Sources (Uses)</b> | 800,000        |

|                                    |                         |
|------------------------------------|-------------------------|
| <b>Net Change in Fund Balances</b> | 28,668                  |
| Fund Balances - Beginning          | <u>2,650,669</u>        |
| <b>Fund Balances - Ending</b>      | <u><u>2,679,336</u></u> |

**Insurance  
Administration Fund  
Balance Sheet  
December 31, 2021**

|                            |                              |
|----------------------------|------------------------------|
| Assets                     |                              |
| Cash and Cash Equivalents  | 1,777,160                    |
| Due From Other Funds       | 557,647                      |
| Total Assets               | <u>2,334,807</u>             |
| Liabilities                |                              |
| Accrued Liabilities (IBNR) | 605,346                      |
| Advance Payments           | 22,808                       |
| Total Liabilities          | <u>628,154</u>               |
| Net Assets                 |                              |
| Unrestricted               | <u>\$1,706,653</u>           |
| Total Net Assets           | <u>\$ <u>\$1,706,653</u></u> |

Note: Healthcare entry for FY22 is not posted yet

FIFTEEN ROPE FERRY ROAD  
WATERFORD, CT 06385-2886



PHONE: 860-442-0553  
[www.waterfordct.org](http://www.waterfordct.org)

To: Board of Finance Members

From: Town Accountant *JB*

Date: January 12, 2022

Subject: Status of General Fund Unassigned Balance

**Unassigned Fund Balance:**

|                                                                          |                   |
|--------------------------------------------------------------------------|-------------------|
| Unassigned balance 06/30/21                                              | 22,981,081        |
| Applied as additional appropriations<br>through 12/31/21                 | (1,800,000)       |
| Projected revenues in excess of (less than)<br>budgeted through 12/31/21 | 861,491           |
| Estimated Ending Unassigned Balance                                      | <u>22,042,572</u> |