

ANNUAL REPORT **Town of Waterford** CONNECTICUT



FISCAL YEAR
July 1, 2018 – June 30, 2019

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TOWN OF WATERFORD
ELECTED TOWN OFFICIALS
2018-2019

FIRST SELECTMAN

Daniel M. Steward

BOARD OF SELECTMEN

Robert Brule
Marc Balestracci

TOWN CLERK

David L. Campo, CCTC

TAX COLLECTOR

Alan Wilensky

REGISTRARS OF VOTERS

Julie F. Watson Jones
Patricia Waters

TREASURER

Bernard J. Pisacich

BOARD OF EDUCATION

Greg Benoit, Chair
Marcia A. Benvenuti
Miriam Furey-Wagner
Amanda Gates-LaMothe
Joy Gaughan

Chris Jones
Craig Merriman
Jody M. Nazarchyk
Deborah Roselli-Kelly

BOARD OF FINANCE

Ronald Fedor, Chair
Joseph M. Filippetti
Mark Geer, Jr.
Anthony Jessuck, Jr.

Glenn Patterson
James Reid
John W. Sheehan

BOARD OF ASSESSMENT APPEALS

Michael Buscetto III
Marilyn Lusher, Chair
Gregg Swanson

ZONING BOARD OF APPEALS

Anne Darling
Joshua A. Friedman
Michele Kripps
Thomas Malley, Jr.
Catherine Lynn Newlin, Chair

Alternates:

Billy Gene Collins
Danielle McCarty
Darcy Van Ness

REPRESENTATIVE TOWN MEETING

2018-2019

FIRST DISTRICT

Timothy Condon
Calley Merriman
Jennifer S. Mullen
Michael T. Perkins
Samuel P. Urban

SECOND DISTRICT

Gregory Attanasio
April Cairns
Talivaldis Maidelis
Mark Olynciw
Baird Welch-Collins

THIRD DISTRICT

Patricia Fedor
Paul Goldstein
Joshua Steele Kelly
Richard F. Muckle
Elizabeth Sabilia
Michael Stankov

FOURTH DISTRICT

Carl D'Amato
Thomas J. Dembek
Susan Driscoll
Ivy Plis
Francisco X. Ribas
Michael E. Rocchetti

SENATOR

20th Senatorial District: Paul Formica

REPRESENTATIVE

38th Assembly District: Kathleen McCarty

BOARDS AND COMMISSIONS

2018-2019

BUILDING BOARDS OF APPEALS

Jose-Miguel Albaine
Russell G. Dinoto, Chair
George L. Gardner
Courtney Holmwood
Sean Rowe

CONSERVATION COMMISSION

Henry F. Curtis
Joshua Steele Kelly
David L. Lersch
Talivadis Maidelis
Richard Muckle, Chair
Geneva Renegar
Michael Stankov

Alternates:

Thomas M. Wade
Julie Wainscott
Vacancy-1

ECONOMIC DEVELOPEMENT COMMISSION

Stephanie Hughes
Ivan J. Kuvalanka
Richard A. LaCombe, Chair
Edward Lusher
Kevin Marcks

Alternates:

Eric Palmer
Vacancy-1

EMERGENCY MANAGEMENT ADVISORY COUNCIL

Stephen Bellos
J. William "Bill" Cote
Thomas J. Dembek
Todd Goodhind
Joseph Mancini
Brett Mahoney
Mitchell S. Margolis
Bruce A. Miller
Erik Pawlak
Elizabeth Sabilia
Bruce W. Shewbrooks
Daniel M. Steward
Neil Wiseman

Vacancies - 2

BOARDS AND COMMISSIONS

2018-2019

ETHICS COMMISSION

Mark Burnham
Olga Bush
Steven Garvin
Francisco Mangual
Martin Zeldis

Alternates:

Mariah Balestracci
Cindy Hersom

FIRE COMPANIES

Cohanzie Fire Department, Inc.

53 Dayton Road
Chief: Todd Branche

Goshen Fire Department, Inc.

63 Goshen Road
Chief: Todd Patton

Waterford Fire Engine Company #1, Inc.

(aka Jordan)
89 Rope Ferry Road
Chief: Timothy O'Neill

Oswegatchie Fire Company #4, Inc.

441 Boston Post Road
Chief: Christopher Pafias

Quaker Hill Fire Company, Inc.

17 Old Colchester Road
Chief: Monte Fielder

FLOOD AND EROSION CONTROL BOARD

Christopher L. Callahan
Elizabeth A. Gelinas, Co-Chair
George R. Harran
Geneva Renegar, Co-Chair
Baird Welch-Collins

Vacancy -1

BOARDS AND COMMISSIONS

2018-2019

HARBOR MANAGEMENT COMMISSION

Jane B. Adams, Chair
Robert DeRosa
Robert F. Dutton
Phillip Fine
James J. Hamsher
Brian Lynch
Eva Bunnell

Alternates:

Gregory Crocker
Fred Wise

HARBOR MASTER

David Crocker

DEPUTY HARBOR MASTER

Richard Miller

HISTORIC PROPERTIES COMMISSION

Vivian A. Brooks
Eileen Olynciw
John J. O'Neill, Chair
Debra T. Walters
William J. Whelan Jr.

Alternates:

Patrick Crotty
Robert M. Nye
Mark Olynciw

MUNICIPAL HISTORIAN

Robert, M. Nye

PERSONNEL REVIEW BOARD

Talivaldis Maidelis
Edward K. Murphy
Stephen J. Negri
Cathy Patterson
Rikki W. Wells, Chair

BOARDS AND COMMISSIONS

2018-2019

PLANNING AND ZONING COMMISSION

John R. Bashaw
Joseph, Bunkley, Chair
Joseph DiBuono
Gregory Massad
Susan Stotts

Alternate:

Timothy Bleadale
Edwin J. Maguire
Vacancy -1

POLICE COMMISSION

William M. Auwood
James A. Dimmock
Mark R. Gelinas, Chair
Thomas Sheridan
Daniel M. Steward

RECREATION AND PARKS COMMISSION

Richard Erricson Sr.
Susan H. Gardiner
Melissa Guarnieri
Kenny Hall
Aspasia Kanabis
Edward K. Murphy
Traci Santos, Chair
Nan Scheiber
William J. Whelan Jr.

RETIREMENT COMMISSION

William M. Auwood
Miriam Furey-Wagner
Elizabeth Sabilia
Bruce Miller
Richard F. Muckle
John W. Sheehan, Chair
Daniel M. Steward

SCHOOL BUILDING COMMITTEE

Thomas J. Dembek
John H. Koning Jr.
Richard F. Muckle, Chair
Jody M. Nazarchyk
James W. Norton
James M. Reid
Francisco Ribas

BOARDS AND COMMISSIONS

2018-2019

SENIOR CITIZENS COMMISSION

Anita M. Collins
D. Judith Crawford
Anne A. Darling
James M. Johnson, Rev.
Dina Lopes
Kathleen A. McNamara
Carol Lee Sanders, Chair
Joyce Vlaun M.

WATERFORD/EAST LYME SHELLFISH COMMISSION

Waterford Members :
Marcia Benvenuti
Elizabeth Gelinas
J. Patrick Kelly
Lawrence J. Tytla

WATERFORD SHELLFISH COMMISSION

Chris Calkins
Raymond Drennen
Thomas J. Francolino
Leonard Havens
Douglas W. Lawson, Chair
Thomas Malley Jr.

Alternates:
Tiger LeBelle
Vacancy -2

SOUTHEASTERN CONNECTICUT REGIONAL RESOURCES RECOVERY AUTHORITY

Brian Long
Daniel Matheson

EASTERN REGIONAL TOURISM DISTRICT

Robyn Wolman

BOARDS AND COMMISSIONS

2018-2019

WATERFORD UTILITY COMMISSION

Peter M. Green, Chair
Kenneth Kirkman
Stephen J. Negri
Rodney A Pinkham
Raymond L. Valentini

YOUTH SERVICE BUREAU ADVISORY COUNCIL

Justin Barczak
Ellen Bellos
Ciana Chiappone
Michael Buscetto
Shella Cash
Dorothy Concascia
Director: Daniela Gorman, MS
Brett Mahoney
Kerry Sullivan
Alison Moger
Jody M. Nazarchyk, Chair
Michael Cristofero
Jenn Smith
Aldan Moger
Lisa Sachatello
Daniel M. Steward
Steve Whitehead

**PROFESSIONAL STAFF
2018 – 2019**

Assessor	Terence Dinnean
Building Official	John Murphy
Chief of Police	Brett Mahoney
Emergency Management Director	Lt. Stephen Bellos
Finance Director	Kevin M. McNabola
Fire Services Director	Bruce A. Miller
Fire Marshal	Peter Schlink
Human Resources Director	Joyce A. Sauchuk
Ledge Light Health District Director	Stephen Mansfield
Library Director	Roslyn Rubinstein
Planning Director	Abby Y. Piersall, AICP
Planner	Mark A. Wujtewicz
Public Works Director	Brian Long
Recreation and Parks Director	Brian W. Flaherty
Senior Services Director and Municipal Agent for the Elderly	Lisa Cappuccio
Superintendent of Schools	Thomas Giard III
Town Counsel	Robert A. Avena
Utility Commission, Chief Engineer	Neftali Soto
Youth Services Director	Daniela Gorman
Zoning Official	Joshua Lecar

TERM: JANUARY 2, 2017 - JANUARY 4, 2021 JUSTICE OF PEACE
ALPHABETICAL

LAST NAME	FIRST NAME	ADDRESS	TOWN	STATE	ZIP	DEM	REP	UNAFF	GRN
Alling	Bernice	19 Perry Avenue	Waterford	CT	06385		R		
Ansell	Denise P.	145 Niantic River Road	Waterford	CT	06385	D			
Auwood	William M.	184 Old Norwich Road	Quaker Hill	CT	06375		R		
Balestracci	Marc A.	31 Roseleah Drive	Waterford	CT	06385	D			
Barry	Lisa	5 Gunshot Road	Waterford	CT	06385		R		
Bendfeldt	E. Peter	2 B Lane	Waterford	CT	06385		R		
Bendfeldt	Joan	2 B Lane	Waterford	CT	06385		R		
Benoit	Gregory A.	59 Colonial Drive	Waterford	CT	06385	D			
Burnham	Mark	1 Glenwood Road	Waterford	CT	06385		R		
Cairns	April	30 Old Colchester Road	Quaker Hill	CT	06375		R		
Cairns	Kacey Leigh	30 Old Colchester Road	Quaker Hill	CT	06375		R		
Cairns	Ryan W.	30 Old Colchester Road	Quaker Hill	CT	06375		R		
Callahan	Christopher L.	69 North Road	Waterford	CT	06385	D			
Campo	David Lee	3 Colonial Drive	Waterford	CT	06385		R		
Corriveau	Robert William	296 Millstone Road East	Waterford	CT	06385	D			
Cramer	Edward I.	22 Alewife Road	Waterford	CT	06385	D			
Crawford	Norman K.	10 Graham St.	Waterford	CT	06385		R		
Darling	Anne A.	132A Shore Rd.	Waterford	CT	06385		R		
Dinoto	Russell G.	38 Goshen Rd.	Waterford	CT	06385		R		
Donovan	William Patrick	310 Boston Post Road #88	Waterford	CT	06385	D			
Doshna	Eric Scott	10 Warwick Terrace	Waterford	CT	06385	D			
Driscoll	Susan	205 Rope Ferry Road	Waterford	CT	06385	D			
Dubose	Sandra	1 Best View Road	Quaker Hill	CT	06375	D			
Filippetti	Joseph M.	11 Hillcrest Drive	Waterford	CT	06385	D			
Fine	Susan	20 Jordan Cove Road	Waterford	CT	06385	D			
Finn	Joyce W.	24 Jordan Cove Road	Waterford	CT	06385		R		
Fishbone	Stuart J.	6 Giovanni Drive	Waterford	CT	06385		R		
Fontaine	Wendy Louise	13 R Burlake Road	Quaker Hill	CT	06375	D			
Friedman	Joshua A.	260 Great Neck Road	Waterford	CT	06385	D			

Garcia-Gonzalez	Elizabeth	19 Boston Post Road	Waterford	CT	06385	D		
Gardiner	Alan H.	75 Millstone Rd. West	Waterford	CT	06385		R	
Gauthier	Nicholas M.	38 Norman Street	Waterford	CT	06385	D		
Gilman	Margaret	4 Reed Avenue	Waterford	CT	06385		R	
Goldstein	Paul	34 Fifth Avenue	Waterford	CT	06385		R	
Jacques	Allan N.	10 Magonk Point	Waterford	CT	06385		R	
Jones	Christopher R.	222 Boston Post Rd.	Waterford	CT	06385		R	
Kamishlian	John Paul	3 Deborah Street	Waterford	CT	06385	D		
Kane	Sean P.	PO Box 43, 67 Old Norwich Rd.	Quaker Hill	CT	06375			U
Kanfer	Andrea F.	16 Baldwin Drive	Waterford	CT	06385	D		
Kelly	Joshua Steele	70 Oswegatchie Road	Waterford	CT	06385	D		
Kirkman	Kenneth W.	344 Great Neck Road	Waterford	CT	06385		R	
Koletsy	Ann M.	9 Quinley Way	Waterford	CT	06385		R	
Kriet	Keith William	7 Cross Drive	Waterford	CT	06385	D		
Kushigian-Secor	Julia Alexis	8 Quarry Road	Waterford	CT	06385	D		
LaCombe, Sr.	Richard A.	165 Clark Lane	Waterford	CT	06385		R	
Lee	LaKisha L.	120 Old Norwich Road	Quaker Hill	CT	06375	D		
Lewis Jr	David Alan	52 New Shore Road	Waterford	CT	06385		R	
Mackenzie	Kate	PO Box 76, 960 Hartford Rd.	Waterford	CT	06385		R	
Maidelis	Talivaldis	38 Beacon Hill Drive	Waterford	CT	06385		R	
Mallari	Sara Gilman	6 Reed Avenue	Waterford	CT	06385		R	
Mallove	James L.	175 Great Neck Road	Waterford	CT	06385	D		
Martucci	Adi V.	8 Robin Hill Road	Waterford	CT	06385			U
McCarty	Kathleen M.	226 Great Neck Road	Waterford	CT	06385		R	
McCaslin	Susan A.	105 Ridgewood Avenue	Waterford	CT	06385	D		
McNeely	Alan D.	24 Jordan Cove Road	Waterford	CT	06385			U
Miner III	James M.	75 Clark Lane	Waterford	CT	06385		R	
Muckle	Richard F.	864 Vauxhall St. Ext.	Quaker Hill	CT	06375		R	
Negri	Stephen J.	2 Lanyard Lane	Waterford	CT	06385	D		
Nye	Ann R.	96 Rope Ferry Road	Waterford	CT	06385	D		
Nye	Robert M.	96 Rope Ferry Road	Waterford	CT	06385	D		
Olynciw	Theodore	62 Twin Lakes Drive	Waterford	CT	06385	D		
Ormond	Margaret Y.	114 Butlertown Road	Waterford	CT	06385	D		
Panciera	Barbara A.	14 Riverside Drive	Waterford	CT	06385		R	

Parise	Joseph A.	41 Devonshire Road	Waterford	CT	06385		R		
Pezzolesi	Kristin M.	48 New Shore Road	Waterford	CT	06385		R		
Pinkham	Rodney A.	23 Jordan Terrace	Waterford	CT	06385		R		
Plis	Ivy Louise	21 Dimmock Rd.	Waterford	CT	06385		R		
Provatas	Rita	36 Niantic River Road	Waterford	CT	06385	D			
Rochester	Steven	1081 Hartford Rd	Waterford	CT	06385		R		
Sabilla	Elizabeth A.	132 Oswegatchie Road	Waterford	CT	06385	D			
Scarpa	Kenneth P.	108R Bloomingdale Road	Quaker Hill	CT	06375	D			
Sheehan	John W.	19 Laurel Crest Drive	Waterford	CT	06385	D			
Sheridan	Thomas A.	318 Great Neck Road	Waterford	CT	06385	D			
Strutt	George R.	33 Roseleah Drive	Waterford	CT	06385	D			
Swanson	Gregg A.	119 Shore Road	Waterford	CT	06385		R		
Thompson	Mary A.	10R Old Mill Road	Quaker Hill	CT	06375			U	
Voyer	Lawrence R.	6 Third Avenue	Waterford	CT	06385	D			
Welch-Collins	Baird	9 Farmstead Lane	Waterford	CT	06385	D			
Whelan, Jr.	William J.	3 Sandy Hollow Road	Waterford	CT	06385			U	
White	George Cooke	22 New Shore Road	Waterford	CT	06385		R		
Yother	Elizabeth M.	226 Great Neck Road	Waterford	CT	06385		R		

Revised 06/24/20



Board of Selectman
Annual Report Fiscal Year 2019

The Town of Waterford continues to see growth although very slow, in our residential neighborhoods as well as new businesses coming into the town. Our Town has completed several projects, embarked on some new programs and continues to work on process improvement.

The long-range capital plan remains a key guideline to accomplishing our goals while maintaining a prudent view of the budget. As we completed some projects, we continued to plan others to keep Waterford on a path this is stable and constantly improving.

Waterford continues to be faced with a budgeting dilemma as we see the incremental increase in bonding expense to pay for the school construction as well as the Municipal Complex. We have utilized attrition of employees as well as redefining departments to try and be more efficient to assist in meeting a substantial budget deficit. We continue to look for new economic development that will have long term effects and will enhance our Net Taxable Grand List. Currently, we see a new building for Dollar Store being built where Rite Aid was as well as Luxury Apartments opening on Miner Lane this spring. The opening of Tractor Supply store at Waterford Commons was a welcomed addition.

We have cleaned up the Cohanzie property and are still looking for a potential buyer to redevelop the property. The former Southwest School property will be vacant as of August 1, 2020 and plans will be in place for developing the property responsibly.

Infra Structure

We began the installation of a new boiler at the Community Center. We also rebuilt several roads as noted in the Public Works report to provide better services to our traveling public. Our Utility department continues to manage the pump stations and the underground piping throughout our town.

Planning

Planning and Zoning has been very busy with new development applications as well as providing a new software program to allow better customer service. This software should allow builders to access permits and inspections in a much better way than we have today.

School Construction

Over the last decade, we have been engaged in rebuilding our schools to make them the best facilities available. These have been completed and provide our students with great opportunities to learn. We have been paying down the debt as we move along, but there is still a significant debt payment every year to accommodate the expense. We are also including the Schools in our Capital Plan as we prepare to meet future expenses associated with these buildings.

Town Building

There is a continuous need to review the status and repair of town buildings. The smaller ones tend to get overlooked and the larger ones have bigger problems. Starting in January 2020 we will increase the Building Facilities Coordinator from a part time to a full time position in hopes of addressing building maintenance issues as soon as they happen thus saving financial resources from prolonged breakdown. The construction of the new Municipal Complex began in the fall of 2019.

Budget Management

There is a need to develop a working budget for our town that supports the various programs we enjoy while minimizing the growth of the taxpayers burden. We have continued that philosophy with a minimal increase in the budget and a continuing close eye on any replacement or additional positions in our staff. We continue to have a turnover of personnel which means a consistent review of the job functions and an influx of new employees. This refreshment to our workforce is good for the teams as well as the town overall.

Fleet Management Plan

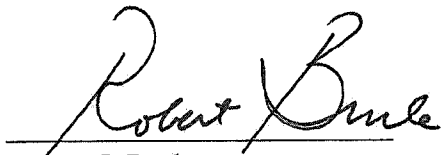
We have continued the use of the Fleet Management Plan as a way to provide quality vehicles without having major spikes in our budget. By planning a life cycle for the various vehicles and constantly reviewing the need for these, we have been able to provide our employees with safe efficient and affordable equipment. Implementation of the Utilization Plan has already been helpful in us to get better returns on our auctioned vehicles and removing some of the more inefficient vehicles from the plan. We are currently reviewing the plan for accuracy going forward.

Conclusion

Waterford has grown in traffic and services. We have some of the largest retail shopping facilities in the State and are home to two nuclear power plants. These provide many challenges for our town and I am proud to say that our staff continues to meet these challenges every day. We have more growth forecast for the town and look forward to planning out that growth with the various builders and developers.

The year posed serious challenges, significant obstacles and great opportunities that resulted in realistic goals being accomplished. The Board of Selectmen delivered substantial government accomplishments of the people's goals in 2019. Waterford has 218 years of history and our future reflects the substantial achievements of our successful past.

Respectfully submitted,

A handwritten signature in cursive script, reading "Robert Brule". The signature is written in dark ink and is positioned above a horizontal line.

Robert J. Brule,
First Selectman



OFFICE OF THE TAX COLLECTOR
Fiscal Year 2019 Annual Report

The Tax Office submits the following Annual Report for the Fiscal Year ended June 30, 2019.

The mill rate of 27.42 mills was set by the Board of Finance on May 16, 2018, generating a total levy at July 1, 2018, of \$89,920,595 from the October 1, 2017 Grand List. This represented an increase of 3.06% over the prior year's levy. Lawful adjustments and corrections of \$23,232 throughout the year, and transfers to suspense of \$200,538, reduced the adjusted levy to \$89,466,825.

On May 10, 2018, the Representative Town Meeting established the following collection schedule for Fiscal Year 2018: Real estate bills over \$100 were to be collected in two equal installments due July 1, 2018, and January 1, 2019. Real estate bills of \$100 or less, and all personal property and motor vehicle bills, were to be collected in one installment due July 1, 2018. Motor vehicle supplemental bills were to be collected in one installment due January 1, 2019. Bills were collectible without penalty through the first business day of the following month, by State statute.

On May 15, 2019, the Board of Finance approved a suspense list of \$200,538.83 as submitted. The accounts were transferred to suspense on May 16, 2019. This action does not preclude collection. Rather, it provides the annual adjustment to the financial statements of the Town to reflect our estimation that collection is not likely. Suspense account collections this year came to \$14,186.17.

The Tax Office achieved a collection rate of 99.46% as of June 30, 2019, on the bills from the 2017 Grand List:

<u>2017 Grand List - Adjusted Levy</u>	<u>Taxes Collected</u>	<u>Taxes Uncollected</u>	<u>Collection Rate</u>
\$90,324,979	\$89,866,962	\$490,399	99.46%

This exceeded the collection rate of 99.43% achieved in Fiscal Year 2018.

At July 1, 2018, total taxes of \$1,473,647 were uncollected from all prior year tax levies. Collections of \$686,401 in Fiscal Year 2019 reduced this balance to \$787,246. Further reductions due to Assessor adjustments, refunds of overpayments, and transfers to

suspense, resulted in previous years' uncollected taxes at June 30, 2019, of \$653,487. This is a decrease of \$322,140 or 33% over the prior year's figure. Interest of \$507,858 and fees of \$29,347 were collected from all prior year levies during the fiscal year.

In response to uncollected tax dollars, the tax office kept up its efforts to collect past due property taxes. We continued to refer delinquent real estate accounts to our town attorneys for collection. Through our attorneys, a total of \$789,060 was collected in Fiscal Year 2019 on real estate accounts that had been referred to them. This is an increase of 13% over Fiscal Year 2018. In addition, the Tax Office continues to utilize the Rossi Law Office collection agency and State Marshals to aid in the collection process. Rossi Law Office collected \$199,700.55 for the Town of Waterford in Fiscal Year 2019. The State Marshal collected \$26,479.64.

On July 1, 2015 the Tax Office instituted Invoice Cloud as the credit card and online payment company. All service fees are paid directly by the taxpayer to the processor. In fiscal year 2019, a total of \$2,368,226.71 was collected in this manner, an increase of 20% from the prior year.

Since January, 2010, tax payments have been accepted and processed at the payment processing center, or lockbox, operated by People's United Bank. This payment option has allowed the Tax Office to reduce the amount of extra help brought in during the heaviest collection months of July and January. In July 2018, lockbox collections amounted to 4% of the total collected in that month. With the increase in online payments, we are seeing a decrease in the need to utilize the lockbox service. This should result in a small decrease in Town expenses.

The success that the Tax Office enjoys in fulfilling its mission comes from the support of the taxpayers of the Town of Waterford, and the dedication and hard work of staff members Diana Wall and Laura Brackett.

Respectfully Submitted,

Alan Wilensky, CCMC

Tax Collector

FIFTEEN ROPE FERRY ROAD
WATERFORD, CT 06385-2886



PHONE: 860-442-0553
www.waterfordct.org

Town Clerk's Office

FY 2019

Staff: David Campo, Mary Thompson, Darleen Celotto.

The primary duties of the Town Clerk's Department include but not limited to records retention and preservation, vital statistics, FOI request management, land recordings, and licensing (fishing, hunting, canine, and marriage). Supervision of elections, primaries and referenda continue to be a primary responsibility, being ever mindful of changes to election law and procedure. The office is a designated repository for many filings as well as board and commission minutes. Town Charter requires the town clerk to act as secretary and clerk to the Representative Town Meeting. We take great pride in often being the town's first contact with the public. In all, there are over 500 statutory requirements of this office. Laws continue to change and through education, the Connecticut Town Clerks Association and networking, we are committed to staying up to date.

No changes were made in regard to personnel. A special thanks to Deputy Town Clerk Mary Thompson, and Assistant Town Clerk Darleen Celotto for their professionalism and experience.

We continue to focus on making the Town Clerk's office more accessible to the public. We find that the website is being used more and more. Links and forms continue to be added, reducing the amount of phone calls, email inquiries, and mailings. We have moved forward with back scanning of the land records. Land records can now be viewed back to August of 2000, making retrieval and access much more convenient. This will be an ongoing focus allowing us to focus on records retention, preservation and other projects. We began the scanning of minutes for all boards and commissions going back prior to 2006. These were uploaded to the website and the town's hard drive for easy retrieval by staff and the public. Though time consuming and sometimes tedious, it will create an easier flow of information and protect the physical integrity of the record. This has also given us another layer of redundancy. We continue to use Kronos, an employee time clock and scheduling software, and Munis, the financing software. We continue to use the state provided absentee ballot system. The system worked flawlessly and proves to be an amazing time saver. We continue to receive training on the state election management systems as they work to simplify and streamline. The cooperation between the Registrar, the Head Moderator and the Clerk's office continues to benefit the town, especially at election time. The town's election continues to move forward smoothly with no election violations.

Our office volunteered to pilot the DEEP hunting license system for the State of Connecticut. This proved to be a fantastic upgrade from the previous system. Though the system generates little income for the town, it proves to be a convenience for the residents.

FIFTEEN ROPE FERRY ROAD



WATERFORD, CT 06385-2886

Assessor's Office

FY 2018-2019

GL 2017

Staff: Paige Walton, Charles Lobacz, Richard Messina, Eva Renski

The primary function of the Assessor's Office is the discovery listing and valuation of all taxable and tax-exempt property. That property includes real property (real estate), motor vehicles and personal property (furniture, fixtures and equipment and other items used in business). In addition, the Assessor's Office is responsible for the administration of numerous State-mandated programs such as Tax Relief for the Elderly, Veterans, Blind and Disabled.

The Assessment Department successfully completed a Town-wide Revaluation with Vision Government Solutions which commenced in early 2016, and was effective as of October 1, 2017.

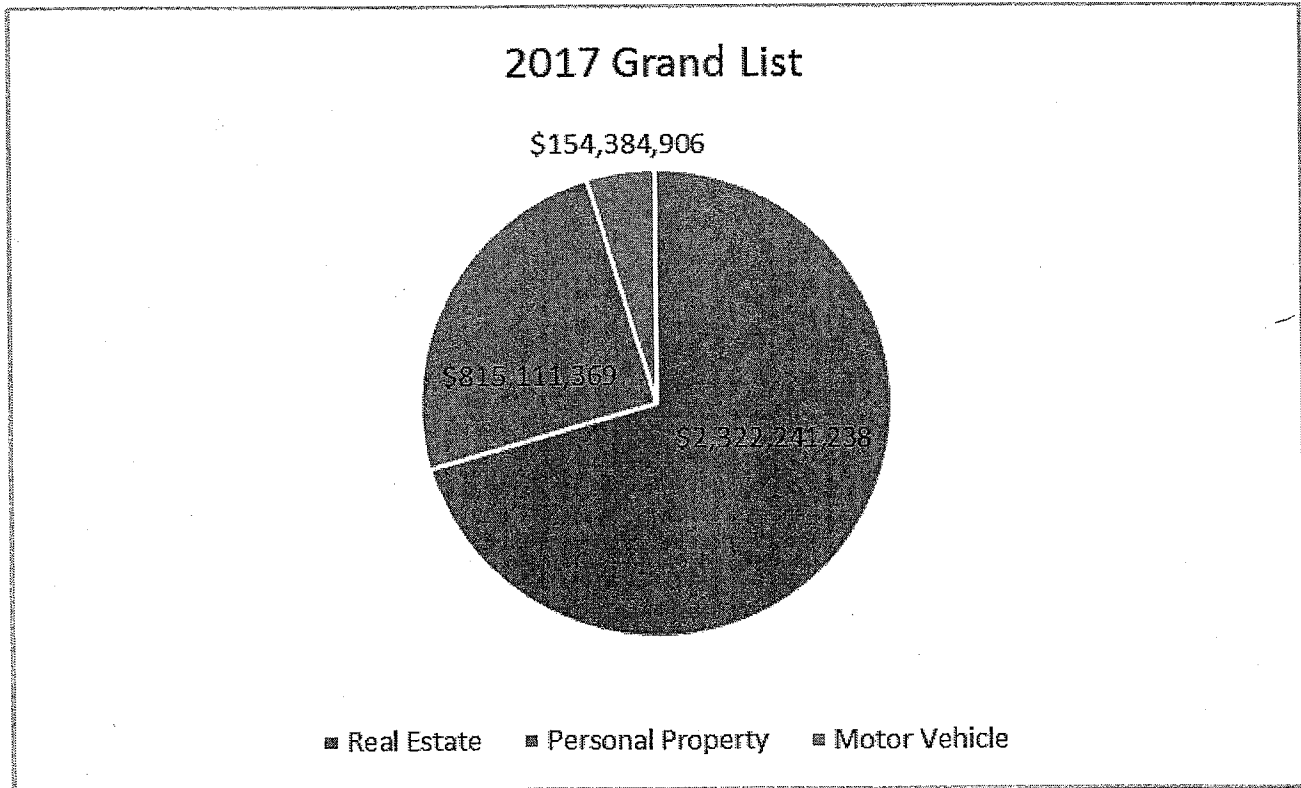
We continue to incorporate various technological advances, as well as staff education, for improvement in our administrative software programs and increasing our efficiency in serving the public.

The 2017 Grand List was signed and filed with the Town Clerk as \$3,291,737,513. The Board of Assessment Appeals resulted in a revised Grand List which was reduced by \$1,444,632. Therefore, the final M13 for the 2017 Grand List, after all adjustments was:

\$3,290,292,881

The 17 Grand List for the Town of Waterford summaries of the assessed values:

2017 GRAND LIST OF TAXABLE AND EXEMPT				
TYPE OF ACCOUNT	# OF ACCOUNTS	GROSS ASSESSMENT	TOTAL EXEMPTIONS	TOTAL NET VALUE
REAL ESTATE REGULAR	8,993	\$ 2,320,087,940	\$ 34,445,632	\$ 2,285,642,308
REAL ESTATE ELDERLY HOMEOWNERS	285	\$ 38,381,480	\$ 1,782,550	\$ 36,598,930
TOTAL REAL ESTATE TAXABLE	9,278	\$ 2,358,469,420	\$ 36,228,182	\$ 2,322,241,238
REAL ESTATE EXEMPT	295	\$ 282,418,330	\$282,418,330	\$ -
REAL ESTATE TOTALS	9,573	\$ 2,640,887,750	\$318,646,512	\$ 2,322,241,238
PERSONAL	1,244	\$ 834,617,150	\$ 19,505,781	\$ 815,111,369
MOTOR VEHICLE	20,672	\$ 155,806,846	\$ 1,421,940	\$ 154,384,906
Total PP & MV	21,916	\$ 990,423,996	\$ 20,927,721	\$ 969,496,275
FINAL TOTAL	31,489	\$ 3,631,311,746	\$339,574,233	\$ 3,291,737,513
FINAL TOTAL TAXABLE M13	31,489	BAA Change	\$ 1,444,632	\$ 3,290,292,881



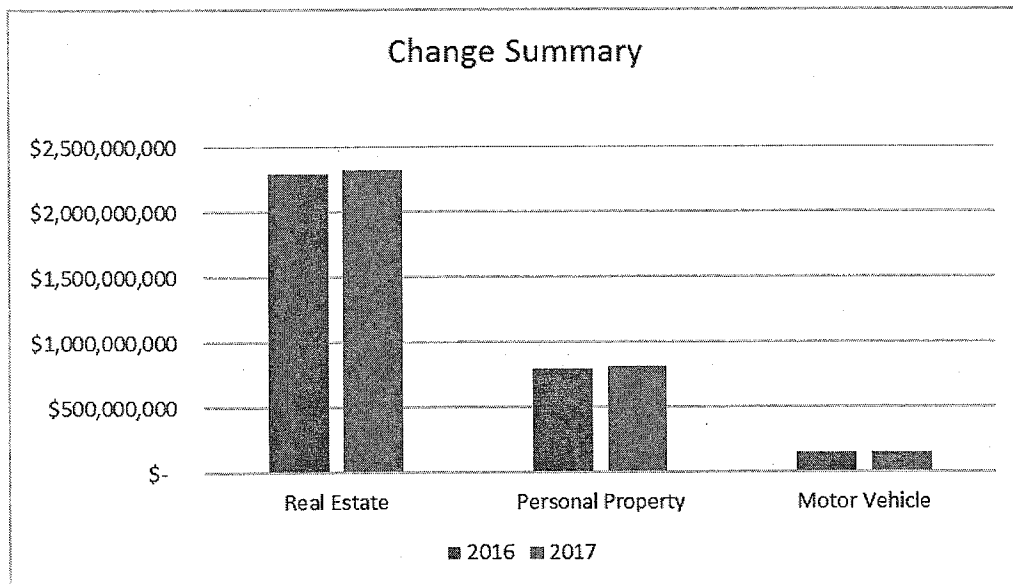
Summary of Change

The 2017 Assessor's Grand List is a net increase of \$52,307,265 or a net change of 1.61%. This Grand List growth is primarily the result of the change in the fair market value of real property since the previous town-wide revaluation in 2012, real property improvements, increased business personal property and motor vehicle replacements.

- The Grand List 2017 change in each component is the result of:
- Personal Property- Values increased by 2.92% led by changes made at the Millstone Nuclear Power Plant.
- Real Estate- The 2017 revaluation reflected a moderate valuation increase in the real estate market as evidenced by sales that occurred during the preceding year. There was a modest increase of 1.13% due to both the revaluation and new construction and additions to existing structures.
- Motor Vehicle – The 2017 Grand List increased by 2.18%.

Component	2016	2017	% Change
Real Estate	\$ 2,296,368,269	\$ 2,322,241,238	1.13%
Personal Property	\$ 791,976,159	\$ 815,111,369	2.92%
Motor Vehicle	\$ 151,085,820	\$ 154,384,906	2.18%

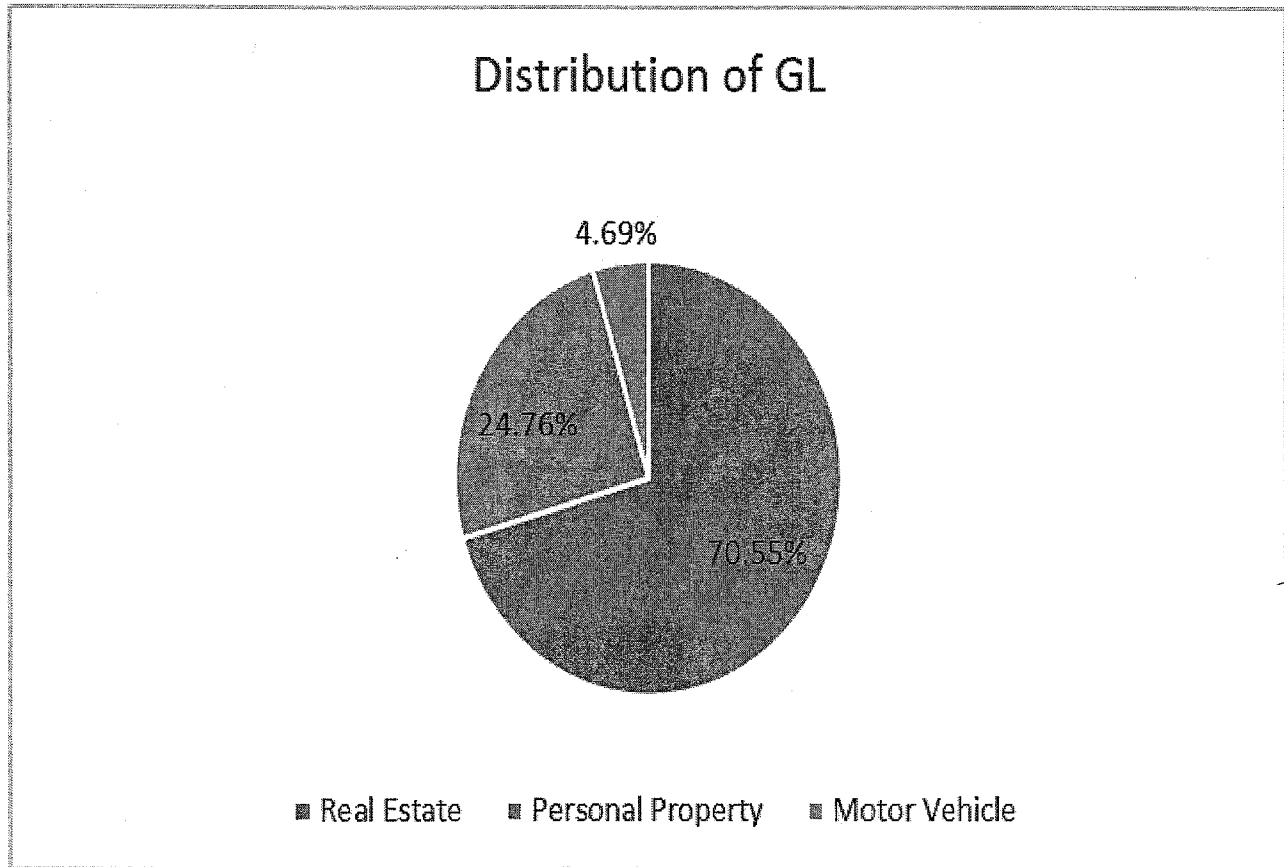
ASSESSMENT \$ CHANGE



Distribution of Grand List

The Assessor's Grand List is made up of 3 Stratum, Real Property, Personal Property and Motor Vehicles. The percentage distribution historically remains consistent. The chart below illustrates our Grand List structure. These areas make up on the Net Taxable basis:

<u>2017 Grand List</u>		<u>2016 Grand List</u>	
Total Real Estate	70.55%	Total Real Estate	70.89%
Personal Property	24.76%	Personal Property	24.45%
Motor Vehicle	4.69%	Motor Vehicle	4.66%
Total	100.00%	Total	100.00%



Top Ten Taxpayers Grand List 2017 RE/PP & Combined	
REAL ESTATE	Net Assessment
Dominion Nuclear CT MP #3	\$ 248,439,553
Dominion Nuclear CT Misc Land/Bldg	\$ 84,107,990
Dominion Nuclear CT MP #2	\$ 71,407,493
Crystal Mall LLC (Mall Stores)	\$ 42,255,410
Dominion Nuclear CT Misc RE #2	\$ 41,178,730
Centro GA Waterford Commons LLC	\$ 29,145,260
Chase Crossroads Waterford Square	\$ 13,976,930
Wal-Mart Real Estate Business Trust	\$ 13,662,100
Mass Municipal Wholesale Electric Co	\$ 12,392,657
VTR Northeast Holdings LLC	\$ 11,815,950
PERSONAL PROPERTY	Net Assessment
Dominion Nuclear Connecticut	\$ 645,972,618
Connecticut Light & Power Company	\$ 73,018,450
Mass Municipal Wholesale Electric Co	\$ 12,951,130
Green Mountain Power Corp	\$ 4,667,796
Yankee Gas Services Co	\$ 4,399,550
Wal-Mart Stores East LP	\$ 3,518,130
WG Crossroads Place LLC	\$ 3,359,310
Coca Cola Bottling Co of NNE, Inc	\$ 2,511,560
Stop & Shop Supermarket Co	\$ 2,369,730
Wells Fargo Vendor Fin Services LLC	\$ 1,644,570
COMBINED	Net Assessment
Dominion Nuclear CT	\$ 645,972,618
Dominion Nuclear CT MP #3	\$ 248,439,553
Dominion Nuclear CT Misc Land/Bldg	\$ 84,107,990
Connecticut Light & Power Company	\$ 73,018,450
Dominion Nuclear CT MP #2	\$ 71,407,493
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Chase Crossroads Waterford Square	\$ 13,976,930
Wal-Mart Real Estate Business Trust	\$ 13,662,100



Mr. Thomas W. Giard III
Superintendent of Schools

Mr. Craig C. Powers
Assistant Superintendent

Dear Community Members,

I continue to be proud to be the Superintendent of the Waterford Public Schools. I sincerely appreciate the opportunity to lead such an outstanding school district with such a history of excellence.

The 2018-2019 school year was one of substantial accomplishments in the Waterford Public Schools for our students, staff, and families. On behalf of our central office team, it is a pleasure to present this Annual Report to the Waterford community. This report will provide information with regard to the many programs happening in our school district.

The Waterford Board of Education has continued to work diligently through challenging budgetary times to provide consistent educational programs and maintaining an engaging environment that challenges our students. We have an amazing staff who are dedicated to our district; bringing their best at all times for our students. The Board maintains a strong commitment to excellence to vigorously engage students in the learning process and ensure that all students are college and career ready. During the 2018-2019 school year, the district implemented the second year of its five-year Strategic Plan. Our schools also implemented several Sandy Hook Promise Programs including Start with Hello, Say Something and specifically the Wingman Program at CLMS. We continued many parent engagement activities as well. Our High School held its second annual STEAM (Science, Technology, Engineering, Arts, and Music) Showcase night for the community. This was an opportunity for our high school students to showcase their learning.

It is inspiring to be a part of a team that is committed to educating the whole child; providing for the social, emotional, and academic well-being of every student. As this Annual Report shows, we have once again reaffirmed the importance of reasonable class sizes and academic support services. We continue to offer a full range of opportunities for students at a time when many school districts are cutting back their programs in athletics and the arts.

At the end of the day our students continue to achieve at high levels, develop their talents and interests, and demonstrate their commitment to make a positive contribution to their community. We are very proud of our many noteworthy accomplishments and continue to appreciate the immense support from our families, town, and community.

District-wide

- The District's 5 year strategic plan remained a focal point this year ensuring a strong coherence across all goals from the Board of Education to Administration to staff. School leadership teams created school improvement plans that included goals and strategies to address accountability results, standardized assessment data, and the district's strategic plan.
- The District continued its focus on opportunities for students to earn college credit. 13 Advanced Placement (AP) courses were offered as well as 11 Early College Experience (ECE) courses. WHS provided students Extended Learning Opportunities ELO's, a program designed to provide students with the ability to earn high school credit through learning experiences that occur outside of the classroom setting.
- Administration and staff applied for and received over \$200,000 in grants to enhance the educational platform for the district and students. This increase of 45% from the previous year was a vital instrument in bringing educational programs and opportunities to students in the district.
- Thirty five Waterford High School students achieved the Seal of Biliteracy, passing tests in languages including Latin, Spanish, Urdu, Tagalog, and Mandarin.
- The College and Career Pathways program completed its second year providing students with opportunities for exploration in STEM, Marine and Environmental Science, Business and Hospitality, Health Services, Arts and Communication, and Leadership and Public Service.
- The design and implementation of programs to meet the Social Emotional needs of our students remained a consistent priority within the district. We had a successful second year of the Sandy Hook Promise Say Something Program and Wingman Program at Clark Lane Middle School. Elementary Schools continued the Start with Hello program. We continued our work with our community partners as well in these vital areas. The Youth Promise Program in collaboration with the Waterford Youth and Family Services Bureau and the Police Mentoring Program through the Waterford Police Department continued engaging collaborations between the town and district.
- Professional Learning remained a focus for providing resources for staff growth and development. The district hosted a third Teacher Leadership Academy designed to further develop the leadership capacity within the district. Four teachers were also selected to receive a Fund for Teachers Fellowship Grant that enabled them to engage in significant, in-depth professional growth experiences during the summer.
- Clark Lane Middle School hosted the third annual SMARTs Night (SCIENCE, MATH, ARTS, TECHNOLOGY) that showcased the unified arts, electives, Connections activities and the many unique projects and events Clark Lane offers to our students and community.
- The district continues to be mindful of the economic climate and consistently puts forth responsible budgets that allow us to continue to progress as a district.

Waterford's students as a whole continue to perform well in the classroom and in the community. This is a reflection of the dedication to the students of Waterford by our teachers, staff, administration and our parents. We will continue to work on fulfilling our mission statement to guarantee that each student acquires the skills and knowledge to become a successful individual and a responsible citizen by setting high expectations and requiring excellence in an atmosphere of integrity and respect.

Curriculum Department

In the 2018-2019 school year, the Grade 6 World Language Exploratory curriculum was revised in order to meet the needs of our students based on what the middle school teachers experienced in the implementation of the new model of introducing students to World Language with exploratory French, Spanish, and Latin. The creation of the Grade 7 Latin I Part I curriculum was also added. All 7th and 8th grade World Language curricula were designed to be the equivalent of a High School Level 1 language.

The Grades 9-12 English Language Arts curriculum was also redesigned. The changes to this curriculum included the realignment of the curricular standards that better aligned with Waterford High School's work on Vision of a Graduate. A phased-in elimination of the Standard levels was also implemented. The addition of a Grade 9 English Link Program has been a great support in Math Algebra 1. Students requiring additional math support have a scheduled Link class every other day to work with an English teacher and receive the scaffolded Tier 2 support. A new partnership with the Eugene O'Neill Theatre has added a new semester course entitled Playwriting, where students worked with staff and theatre professionals to explore all aspects of playwriting and acting in this community collaboration.

The PK-12 Music curriculum was also redesigned to align to the most recent National Core Arts Standards which stress Music Literacy and emphasize conceptual understanding in areas that reflect the actual processes in which musicians engage. The new curriculum layout was similar to the Visual Arts curricular document. New to the instrumental offerings were Elementary and Middle School Jazz Band and a ukulele elective was added to the middle school courses. Also added to the curriculum was Pre-K General Music. New to the curriculum at the High School was a Jazz Improvisation course which served those students interested in taking an additional music theory class. Student learning was also enhanced by requiring students to be more engaged in the Vision of the Graduate expectations.

The Professional Learning and Evaluation Committee (PLEC) met four times over the school year and worked on the planning of all district Professional Learning Days.

The District Analysis and Action Team (DAAT) met five times during the 2018-2019 school year, with a focus on SBAC Data. Data analysis of Grade Level Achievement, Growth Cohort, Zero Growth, and Cohort Achievement was conducted.

There were professional workshops in the following areas: K-5 Words Their Way, K-5 Math Workshop, Google Level 1 Certification, 6-8 Great Schools Partnership, 6-8 PBIS, and 9-12 Great Schools Partnership Mastery Based Learning.

Special Services Department

Special Education services continued to be delivered primarily in inclusive settings across the district. At Waterford High School and Clark Lane Middle School, special education services are delivered in cooperatively taught classes, along with classes which focus on specific skill improvement that are typically offered in a self-contained setting. Our elementary school buildings support the continued integration of special education services with a focus on the provision of related services in the general education setting. Services have been enhanced to support special education students as they transition from preschool to elementary school, elementary school to Clark Lane Middle School, and then to Waterford High School. Technology is utilized by all staff, when appropriate, to support special education students' needs, especially the use of iPads, Kindles, and Chromebooks. Our special education staff has focused on reading and literacy development, with an emphasis on research-based programs such as Wilson Language, Orton-Gillingham, Read Naturally, Read Live, Reading Milestones, Lindamood-Bell, and the EdMark Reading Program.

We offer self-contained support center programs at each school building for students who are experiencing significant difficulty in the more traditional education setting. The programs focus on providing individualized instruction while fostering social and emotional growth. The support centers offer individualized supports which are flexible in order to meet the student's needs. These supports might include a check-in, part-time or a fully self-contained placement. We also offer a self-contained Autism program at the elementary level which provides very specialized services for students diagnosed with Autism. We have a district BCBA (Board Certified Behavior Analyst) who is able to travel among the schools to provide specialized support to students on the Autism spectrum as well as for any student struggling with behavior issues. Our district ADOS (Autistic Diagnostic Observation Schedule) team is working together to complete evaluations of students who are suspected of having Autism. We continue to provide a well-rounded program for our young children diagnosed with Autistic Spectrum Disorders particularly in the implementation of the SCERTS Model, which focuses on Social Communication, Emotional Regulation, and Transactional Support.

Our district mental health staff, which includes school psychologists, school social workers, school counselors, and our Board Certified Behavior Analyst, continues to work together in order to provide direct counseling services to our students and recommendations to staff and families as well as home visits as needed. Some of the programs being implemented by our counseling staff to provide students with strategies to support positive mental health include offerings such as Mind Up, mentoring, and yoga. Special Education staff, Middle and High School staff, as well as paraprofessionals, all attended a professional development training focused on supporting students dealing with social and emotional issues.

Our Speech and Language Pathologists have participated in training to complete assistive technology and/or augmentative communication evaluations for students. They are also exploring resources/apps for students to use to support their access to the curriculum.

Waterford had three inclusive Preschool classrooms in the 2018-2019 school year that were located at Great Neck Elementary School. The classes provide a program for all of the district's preschoolers identified as in need of Special Education. Related services as well as specialized special education services are provided as appropriate to meet the student's needs. There is a lottery for the general education peers to enter the program.

Technology Department

The IT Department continues to build on the successful technologies introduced in the Waterford Public Schools Technology Plan. The WPS fiber optic network has been upgraded to 10 Gigabit connections. The project directly benefits the students with improved digital access. New technologies that were piloted are now in full use across the district. Students can work from the cloud using multiple types of mobile devices and tools to access learning resources. Technologies include: virtual desktops, Google Apps, Chromebooks, and cloud printing are deployed to support the anytime/anywhere learning environment goal set in the technology plan.

In the school district, we leveraged the new 10gig network and federal funding to deploy new high speed access points at the High School. The remaining four schools had the same access points deployed over the last few years with the help of federal funding. This combination of high speed fiber and state of the art access points in every classroom creates a high speed connection for every student. This is very important in today's learning environment. The students depend on internet connectivity for study materials, homework and testing. In addition to the learning infrastructure improvements, we began looking for a data warehouse solution for WPS. Pulling together all educational data assets from all relevant source systems, and then linking this data together. The system will allow the teachers and administrators to focus on analyzing information. A single reliable source for information on students, programs, curriculum, teachers, schools, and the district is critical. The data warehouse will be rolled out in FY20. In addition was the deployment of new active panels at Quaker Hill School. The new panels are bright, easy to see and continue to leverage the Waterford Public Schools' cloud based learning environment.

For the Town of Waterford, the IT Department takes direction from the IT Committee. Rapid changes in technology require periodic updating to job descriptions, and the potential for restructuring. This year an existing position was dedicated to serve at the Police Department full time. This was needed because the Police Department is rapidly acquiring new systems and technology. The technology at the Police Department is robust and complex which requires full time support 24x7. In addition a Data Specialist position was created which addresses data specific needs and backfill duties from the position that moved to the Police Department. Analyzing and maintaining data is key to making the right decisions by school and town leaders. These employees have the necessary skill sets to benefit Waterford for years to come.

The IT Department improved the Town and Police systems during FY19. We upgraded the town data center with new high power hosts and a flash-based storage system. Building on the data center upgrade, the IT Department installed a new email system, windows enterprise servers and 10gig local switch. It was a major install improving security, reliability and performance. In addition we deployed new security software to protect all servers and workstations. In addition, all computers were updated with Office 2016.

Technology continues to advance. It has increased in complexity and volume. Much progress has been made this year related to the goals in both the Town and schools technology plans. Along with the day to day operations, projects were completed on time and with great success.

Business Department

The 2018-2019 school year saw the introduction of a new tuition model; a tuition model that could bring in an additional \$1 Million per year by 2025 to the Town of Waterford. During Fiscal Year 2019 we have continued our work towards analytical based decisions that drive predictability and cost control.

We continue to evaluate energy solutions for the district and are currently evaluating solar and natural gas cogeneration plants.

Buildings & Grounds Department

School year 2018-2019 was a productive year for the Buildings and Grounds Department.

We removed old learning boards; patched and painted walls; supplied wood mounting blocking; and ran new electrical and data connections. Our department completed the installation of gas water heaters at CLMS. The last heating oil tank in the district was removed.

We continued to support preparations for Camp Dash and Summer Academy at CLMS, which included relocating grade-specific furniture and partitions from Great Neck, Oswegatchie and Quaker Hill. Our department also delivered and set up preschool playground equipment in the courtyard of CLMS.

Our department outfitted and set up an additional PreK classroom at Great Neck Elementary. We reconfigured the library at Great Neck Elementary, removing and relocating learning boards, mounting multiple bulletin boards and installing a library drop box.

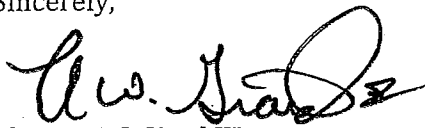
Our department continued to assist with custodial services at the Community Center as well as setups and breakdowns for various meetings at Town Hall.

Through continuing preventative maintenance district-wide, we have promoted excellent air quality and a healthy learning environment.

Closing Statement:

At Waterford Public Schools, we take great pride in the education and the many co-curricular opportunities we provide the children of Waterford. We will continue to pursue innovative programs that will challenge our students for years to come. We will strive to involve all stakeholders in the process. I am thankful for the deep sense of community that Waterford embraces including the dedication of our staff, the partnership with our parents and families, and the amazing determination that our students possess every day. I am grateful for the support that is given to our school district and I hope that this report has provided valuable information for you regarding our programs. Should you have any questions, any member of our team will be happy to assist you.

Sincerely,



Thomas W. Giard III
Superintendent of Schools

2018-19 Board of Education Members

Gngory Benoit, Chairperson
Marcia Benvenuti, Secretary
Miriam Fury-Wagner
Amanda Gates-Lamothe
Joy Gaughan
Christopher Jones
Craig Merriman
Jody Nazarchyk
Deb Roselli Kelly

2018-19 School Building Committee

Thomas Dembek
John Koning
Richard Muckle
Jody Nazarchyk
James Norton
Fransisco Ribas
James Reid

2018-19 District Administrators

Thomas Giard III, Superintendent
Craig Powers, Asst. Superintendent
Kathy Vallone, Director Special Services
Joseph Mancini, Director of Finance and Operations
Joyce Sauchuk, Director of Human Resources
Jay Miner, Director of Buildings and Grounds
Ed Crane, Director of Information Technology
Kathie Main, Director of Food Services

2018-19 School Administrators

Andre Hauser, Waterford High School Principal
Alison Moger, Waterford High School Assistant Principal
Kirk Samuelson, Waterford High School Assistant Principal
James Sachs, Clark Lane Middle School Principal
Tracy Moore, Clark Lane Middle School Assistant Principal
Billie Shea, Great Neek Elementary School Principal
Christopher Discordia, Quaker Hill Elementary School Principal
Joseph Macrina, Oswegatchie Elementary School Principal



BUILDING DEPARTMENT 2018/2019 ANNUAL REPORT

The building department issues permits for building construction and provides plan review, building inspection and other related services to ensure public safety through code compliance.

Permit Information

The building department collected a total of \$378,745 in fees for 1,992 building, mechanical permits and certificate of occupancies, which included single family and commercial structures.

COMMERCIAL PERMITS

Building: Accessory, Alteration, Change of Use, Deck,, Miscellaneous, New, Renovation, Roofing Sign, Solar Tenant Fitout and Tent

- 96

Electrical: New, Repair or Replacement and Service Only

- 87

Gas: General, Medical and Residential

- 131

Mechanical: General and Refrigeration

- 31

Plumbing: Fire Sprinkler, General, Lawn Irrigation, Sewer Service and Water Service

- 30

Pool:

- 0

RESIDENTIAL PERMITS

Building: Accessory over 200 Square Feet, Addition, Alteration, Miscellaneous, New Home, Renovation, Solar and Deck

- 592
- 12 Demos

Electrical: New, Repair or Replacement and Service

- 410

Gas: General

- 127

Mechanical: General

- 259

Plumbing: General, Hot Water Heater, Lawn Irrigation, Primary Sewer and Water, Secondary Water Service, Sprinkler

- 197

Pool:

- 20

The total value of construction performed was \$ \$ 49,493,377.00



ANNUAL REPORT
WATERFORD CONSERVATION COMMISSION
FISCAL YEAR 2018/19

COMMISSION FUNCTION:

The Waterford Conservation Commission functions as the Town's Inland Wetlands Agency, authorizing and enforcing activities affecting inland wetlands and watercourses in accordance with the Waterford Inland Wetlands and Watercourses regulations and the CT General Statutes 22a-36 through 22a-45. The Conservation Commission is also responsible for the statutory requirements of maintaining a survey of open space lands and natural resources, and making recommendations regarding the management and preservation of Open Space and natural resource areas.

In FY 2018/19, the Conservation Commission conducted 18 regularly scheduled meetings and 1 special meeting to conduct a site walk. The Commission reviewed and approved 14 permit applications for activities in and adjacent to inland wetlands and watercourses.

INLAND WETLAND & WATERCOURSES PERMITS ISSUED:

- 1 New residential house,
- 6 Residential improvement/maintenance authorizations,
- 1 Multi-family residential development,
- 2 Commercial developments,
- 1 Municipal culvert replacement,
- 2 Timber harvest authorizations,
- 1 Permit extension.

Inland Wetland permits authorized 0.004 acre (170 ft²) of wetland fill, 0.9 acres of temporary wetland disturbance, and required 0.9 acre of wetland mitigation through enhancement and restoration of existing wetland areas.

The Commission designed and planted a pollinator garden with the help of volunteers at the Waterford Library in coordination with Recreation & Parks staff and the Waterford Library.

APPLICATION FEES COLLECTED:

Inland wetland permit application fees collected totaled \$ 250.00.

Advertising costs for required public notifications of Commission actions totaled \$470.00.

PROFESSIONAL SERVICES:

Expenditures for professional services totaled \$2,900.00 to update the Town GIS data with locations and descriptions of existing Conservation Easement Areas in Waterford.

TOWN-WIDE STREAM QUALITY MONITORING

Stream water quality monitoring was completed at 31 locations on Jordan Brook, Nevins Brook, Fenger Brook, Hunts Brook, Stony Brook, Oil Mill Brook, Millstone (Beebe) Brook, Green Swamp Brook and a tributary stream to Goshen Cove. Samples were collected in November 2018 and June 2019. Water quality parameters analyzed include total coliform, e. coli and enterococcus, suspended solids, chemical oxygen demand, nitrogen compounds, phosphorus and chloride. The laboratory analytical cost for sample analysis was \$10,880.00.

The Commission has established a long-term database used to evaluate potential impacts of land use and development on stream health, to determine measures required to protect water quality, and to allow long-term tracking of water quality. Jordan Brook, Nevins Brook, Stony Brook and Oil Mill Brook support native trout. Habitat requirements for these fisheries include cool, oxygenated waters with suitable substrate conditions to provide food and aquatic habitat. Alterations and loss of vegetative cover, soil erosion, flow alterations and stormwater discharges can adversely impact the biological conditions of these watercourses.

The Commission's goal is to improve or maintain existing water quality that flows into Long Island Sound and the shoreline resources of Niantic River and Bay, Thames River, and Jordan Cove. The CT DEEP identifies these receiving waters as impaired waters. They do not meet designated uses or water quality goals, primarily due to elevated bacteria concentrations, which affect the harvesting and direct consumption of shellfish. The Commission strongly supports continued monitoring and assessment of the Town's water resources to measure potential pollutant loads and detect changes in surface water quality.

CONFERENCES/EDUCATION:

Commissioners and staff attended training and educational seminars regarding inland wetland regulation, case law, and conservation hosted by the CT Department of Energy & Environmental Protection, the CT Association of Inland Wetland & Conservation Commissions and the Connecticut Association of Wetland Scientists. The Commission satisfies the minimum required training recommended by CT DEEP for inland wetlands agencies. Conference expenditures for FY 2018/2019 were \$ 465.00.

Commission Members:

Henry Curtis, Secretary	Geneva Renegar
Wade Thomas -Alternate	Micheal Stankov
Richard Muckle, Chair	Wade Thomas -Alternate
Joshua Kelly	JUlie Wainscott - Alternate
David Lersch	Harold Hansen (resigned 9/2018)
Tali Maidelis	John Mcsweeny (resigned 11/2018)

Commission Staff: Maureen FitzGerald, Environmental Planner
Katrina Kotfer, Recording Secretary

Respectfully Submitted By:


Henry Curtis, Secretary
Waterford Conservation Commission

11/07/2019
Date



Waterford Economic Development Commission
Annual Report
Fiscal Year 2018/2019

The Economic Development Commission (EDC) was established for the promotion and retention of the business and industrial resources of the Town of Waterford. It is a volunteer organization consisting of five members and two alternates, appointed by the First Selectman. Its current membership has expertise in Corporate Development, Planning, Marketing, Engineering, Manufacturing, Economic Development, Environmental Science, Real Estate and Defense Contracting.

The Commission maintains memberships and interacts with the Southeastern Connecticut Enterprise Region (seCTer), the Connecticut Economic Resource Center (CERC) and the Connecticut Economic Development Association (CEDAS). These organizations provide resources such as business & economic data, training in the field of economic development, facilitation of communications with government & corporations, assistance with marketing of available properties, planning and development of new business strategies, etc.

The Commission is also a member of the Chamber of Commerce of Eastern Connecticut (CoCECT). Former EDC Chairman, Rodney Pinkham is currently on CoCECT Board of Trustees as Waterford Division Chair. The Commission has attended workshops, meetings and networking events this year and built valuable relationships with local businesses and individuals.

The Commission has set its goals and objectives to be in concert with the Town of Waterford Plan for Conservation and Development; it also monitors progress of the regional Comprehensive Economic Development Strategy (CEDS) plan.

Waterford EDC initiatives during FY 2018 included the following:

- The Commission continued to seek new tenants and uses for available commercial and industrial sites by: (a) meeting with property owners on site; (b) working with our resource organizations to market properties; and (c) actively pursuing new businesses to build and/or locate on vacant sites.
- The Commission has an ongoing program of visitations to local businesses to ascertain their needs and growth plans and to insure their continued presence in Waterford.
- The Commission represented the Town of Waterford and the EDC at various meetings, conferences, ground breaking and opening ceremonies.
- The Commission has championed public-private partnerships to encourage responsible economic development in Town. The Commission has written letters and 'weighed-in' on Town issues from the economic perspective, including zoning proposals and utility development policy including a review by the EDC of the ability of the existing water supply to support future economic development.
- The Commission continues to advocate for a comprehensive energy policy in Town.
- The Commission continues to monitor and to be actively involved in transportation infrastructure issues.

Waterford EDC Goals for FY 2019:

- The Commission will continue development of an EDC strategic plan for economic development vision, goals and objectives. This will help to further determine the appropriate resource allocation for economic development, both in terms of financial and commission support.
- The Commission will continue to be pro-active in taking on new responsibilities and initiatives in the development of new business concepts that will generate business start-ups and job opportunities to stimulate the local economy.
- The Commission will continue to develop a commercial and industrial property database. The database is hosted on a standalone website which identifies all vacant properties relative to the commercial and industrial zoning districts on the town's GIS map. The property database is populated with pertinent information of the site, including vacancy status and contacts, land and/or building size and description, zoning status, property access and location to town and main roads, infrastructure description including accessibility to water, sewage and gas lines, and electricity. The website data base also provides a link to the town GIS map that will provide specific site location in the town and additional information on the property, including property owner address and phone number. There is also a linking capability to CERC Site-Finder data base for additional advertising of commercial and industrial sites. The website design has been developed to the point that it presents the specifics that a contractor will need to incorporate it on the town website. The Commission will continue to make updates and improvements to the property database and website.
- The Commission will continue to develop and maintains an EDC Facebook page, and the EDC page on the Waterford website. The commission will work to develop a link from the town EDC web page to the property database once it is hosted on the town website.
- A database of all businesses in Waterford has been developed as a means for the Commission to more effectively communicate with local business owners to develop a closer relationship with the business community. The commission is preparing a letter of introduction which will be sent via email to the local businesses that are members of the CT Chamber of Commerce. The letter will be sent by mail in cases where there are no known email addresses to obtain the business email address
- The recommendation to consider the possibility of contracting a part time economic development coordinator remains a principal issue with the Commission.

Respectfully Submitted,

Kevin Marks, Chairman
Economic Development Commission

Members:

Stephanie Hughes
Ivan Kuvalanka
Richard LaCombe
Edward Lusher

Alternate:

Eric Palmer

Staff: Abby Piersall, AICP, Planning Director
Mark Wujtewicz, Planner



EMERGENCY MANAGEMENT AGENCY 2018-2019 ANNUAL REPORT

The Town of Waterford Emergency Management Agency knows that without the support, assistance, and cooperation of all town departments, boards and agencies, our ability to deal with emergencies would not be successful. We work as a team in every drill and event to ensure that all departments are prepared when emergencies occur.

This fiscal year we participated in several events the first being a non-evaluated Millstone Drill in October of 2019. As Waterford has had numerous drills related to radiological emergencies, Dominion asked if they could bring personnel from their Virginia based plant to watch our operation. During the drill it was noted by the evaluators/controllers that our communication skills, professionalism and knowledge were exceptional, and that numerous items of interest were brought back with the evaluators for use at other facilities.

The CADRE for the town of Waterford during this report's time was First Selectman Daniel Steward, Director of Fire Services Bruce Miller and the Interim Emergency Management Director and Police Chief Brett Mahoney. We continue to keep our communications ongoing with the State, Region 4, and other town agencies to ensure the Town's emergency preparedness throughout the year.

Working with the various departments in the Town of Waterford ensures Emergency Management's success. Our work with the Senior Center, Specifically Director Lisa Cappuccio and Assistant Director Kathleen Pierce, along with Human Service Director Dani Gorman, is invaluable. Our relationship with Waterford School's Superintendent Thomas Giard III continues to be excellent. These three departments ensure that any residents with special needs, children, or our aged population are well cared for during emergency events.

Work continues in the Town's GIS system to ensure that people with special needs can be located on a map for emergency response, proper documentation is available for FEMA reimbursements during storms, and that areas of damage can be shown in a "live" basis and then retrieved later. The Everbridge Emergency Notification System is still a vital tool in notifying residents of important information. We urge residents to log into ctalert.gov to register any additional point of contact numbers to be used with the Everbridge System; to include mobile phones, voice over IP landlines, text messaging and/or instant messaging, and email.

The aforementioned Everbridge system, the Police Department Facebook page, and electronic signs located at the middle and high school get information out to the public in a timely manner.

Upgrades to Channel 22 will occur allowing much more timely notifications to residents this year. We continue to work with the Red Cross in utilization of a regional shelter in the town of East Lyme during major events.

Region 4 has worked with the interim Emergency Management Director to update the Town's Emergency response plan, which was last updated over ten years ago. This comprehensive document will allow all town agencies to reference a single point for their Emergency Management needs, and will now be available in electronic format. We also work with Region 4 to coordinate grant opportunities for the Town of Waterford. The Emergency Management staff will continue to review, coordinate, train and establish networks in all areas which best serve the interest of the community.

Plans for a new Emergency Management Director have been made, a job description was created and passed by the Personnel Review Board. This full time position will finally give the Waterford Emergency Operations Center the attention it needs as a host community to a nuclear power facility.

Finally, I want to note the dedication and accomplishments of the retired emergency Management Director, Stephen Bellos. EMD Bellos did quite a bit to ensure the Waterford Emergency Communications Center and Emergency Operations Center were run professionally and moved them both forward in numerous areas. The Town of Waterford wishes him the best in his future endeavors.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'B. Mahoney', with a stylized flourish at the end.

Brett Mahoney
Interim Emergency Management Director



ETHICS COMMISSION

ANNUAL REPORT ETHICS COMMISSION FOR 2019

Waterford's Ethics Commission had an active year in 2019. We held all of the required quarterly meetings. Although one Commission Member moved out of the area, the composition of the Commission was stable and attendance at all of our meetings was good. The present composition of the Commission is as follows: Regular Members are Marty Zeldis, Chairman, Mark Burnham, Olga Bush, Steve Garvin, and Frank Mangual. Alternate Members are Cindy Hersom and Betsy Ritter. Party affiliation is proper with three Republicans and two Democrats serving on as Regular Commissioners with the alternates being one Republican and one Democrat.

Two matters are particularly noteworthy. First, in April 2019 the Commission received a properly filed complaint made by a resident and employee of the Town of Waterford against another Waterford resident who also worked in the Town and was involved in Town Government. The Complaint maintained without specificity that the Respondent, due to his position, had a conflict of interests and had committed an ethical violation. The Respondent denied the allegations and maintained that the complaint against him was improperly vague. After the pleadings were closed, the Commission determined that a hearing was necessary. At the hearing both the Complainant and the Respondent testified. In his testimony, the Complainant was unable to cite to any Ethics Code violation while the Respondent maintained that he had done nothing improper and submitted documentation that he maintained supported his claim that his conduct was appropriate. After the hearing the Commission found that the Complainant had not proven that there was a conflict of interest or an Ethics

Code violation. In July of 2019 the Commission finalized this decision finding No Probable Cause to support the claim. No further action was taken by either of the parties.

Second over the last few months the Commission has decided to try to Revise and Amend the Code of Ethics. Waterford's Code of Ethics has not been updated in many years and there are a number of provisions that are being examined for possible change. We have met with the Town Attorney and he has advised us re the process to be employed for drafting and presenting for approval an amended Code. The Commission hopes to complete this process by the spring of 2020.

During FY2019 the Ethics Commission had a budget of \$723 and expenses that were less than the Budget as approved. Expenses were for payroll and FICA for the recording secretary, postage and reimbursable expenses.

This concludes the Annual Report of the Ethics Commission.

Submitted by Martin Zeldis, Chairperson.



Fire Department

Fiscal Year 2019

The Waterford Fire Department strives to provide fire protection and prevention, emergency medical and emergency communication services to the Town of Waterford and its citizens. This is accomplished through the two divisions that make up the Waterford Fire Department.

The Operations division is comprised of five (5) independent volunteer fire companies and a contracted ambulance company. This division protects the life and property of Town residents and visitors from fire and critical health threats through its primary operations in response to fire and medical emergencies. In addition, the fire companies respond to calls regarding hazardous materials, vehicle collisions, utility emergencies, and other non-fire emergencies. During fiscal year 2019, the Operations division responded to 890 alarms/fire incidents and 2,722 rescue & EMS incidents, including 318 mutual aid calls.

The Administrative and Technical Services division is comprised of the Bureau of Fire Prevention and Support Services. This division protects the life and property of Town residents and visitors through its primary operations of code enforcement, building and other inspections, fire cause and origin investigation and public fire safety education. The Fire Prevention staff is responsible for statutory and local ordinance requirements to ensure a complete level of community protection.

Construction continues to take place in Town, and as of this time, there are over six hundred occupancies such as schools, convalescent homes, churches, retail establishments, business offices and gasoline stations that require yearly inspections. This does not include the Millstone Power Station whose auxiliary buildings are required to be inspected. During fiscal year 2019, the fire inspection staff conducted a total of 223 fire safety inspections, citing 165 fire code violations. Enforcement of the Fire Safety Code provides safety and security to our residents and visitors.

The Fire Department is extremely proud of its Community Safety Education program, which continues to be regarded as the cornerstone of our fire prevention efforts. Hundreds of hours are spent educating our school children and residents in the hazards of fire and methods in which to react in an emergency situation.

The Director of Fire Services is continually evaluating the services that are provided to the Town. As we all strive to keep our budget within the preferred guidelines, we must also watch closely to assure that our level of services does not diminish. The proper deployment and staffing of resources is the current focus as the time demands on our volunteers continues to show a strain on the number of qualified volunteers available during various time periods. Many agencies make up the Fire Department in the Town of Waterford, and we greatly appreciate their continued efforts.

Respectfully Submitted,

A handwritten signature in black ink, appearing to read 'B Miller', written in a cursive style.

Bruce A. Miller
Director of Fire Services

BAM/lf



DEPARTMENT OF PLANNING AND DEVELOPMENT

Flood and Erosion Control Board FY19 Annual Report

The Flood and Erosion Control Board continued to prioritize objectives and further projects regarding erosion and sedimentation of waterways and surrounding resources.

The Board reviewed information about Alewife Cove sedimentation and the long-term management of Waterford Beach. The Flood and Erosion Control Board plans to coordinate its efforts in working with other Town departments and agencies to minimize erosion and damage to fragile dune and tidal marsh areas from pedestrians, watercraft and pets in accordance with the Plan of Conservation & Development and adopt recommendations of the Climate Change Risk Vulnerability, Assessment and Adaptation Study completed for the Town of Waterford.

The Board made recommendations to the Planning and Zoning Commission and the Conservation Commission, if requested, concerning flood and erosion requirements of proposed construction projects throughout the town during the course of the year.

WATERFORD HARBOR MANAGEMENT COMMISSION

FY 2018/2019 ANNUAL REPORT

The Waterford Harbor Management Commission continued its efforts during FYE 2019 to manage the waterways under its jurisdiction in accordance with the adopted Harbor Management Plan.

During calendar 2019, 186 mooring and 13 pulley pole permit applications were reviewed and approved by the Harbor Master in accordance with the Waterford Harbor Management Plan. As part of the mooring permit process, mooring inspections every 3 years continue to be required; pulley poles must be inspected annual.

Our full slate of commissioners and alternates remained the same as in 2017-2018. Dave Crocker remained as our Harbor Master and Rich Miller as our Deputy Harbor Master. Waterford's Harbor Management Commission has benefited from the continuity of commissioners and Harbor Master and from their depth of experience and expertise.

Our typical meetings include the review of applications for structures, such as docks for consistency with the Harbor Management Plan. The Commission continues to work on revisions to its Harbor Management Plan. As part of the amendments to the Plan, the Commission is discussing a list of factors to be considered in evaluating aquaculture applications. During the year we started a Global Information System (GIS) mapping project that provides online mapping layers on the Town's website which include data such as Water Use Maps and mooring locations. This effort was completed in the 2019-2020 fiscal year.

By: Jane B. Adams, Chair

Harbor Master
David Crocker

Deputy Harbor Master
Richard Miller

FY2018/2019
Harbor Management Commission
Jane Adams, Chair
Eva Bunnell
Greg Crocker, Alternate
Robert DeRosa
Robert Dutton
Philip Fine
James Hamsher
Brian Lynch
Fred Wise, Alternate



MUNICIPAL HISTORIAN
HISTORIC PROPERTIES COMMISSION
FY 2018-19

The Municipal Historian is an agent of the town, appointed by the board of selectmen for a term of three years. The current historian was appointed in 1993. There is no job description. The 1987 enabling legislation simply allowed for municipalities to "[p]rovide for the appointment of a municipal historian. . ." What municipal historians statewide do seems to be determined mostly by personal inclinations and local situations.

Among other accomplishments the historian was instrumental in the establishment of the Historic Properties Commission (HPC) in 1999 which qualified the town for designation as a Certified Local Government (CLG). The CLG is a program designed to promote the preservation of historic and cultural resources in partnership with the National Park Service and the State Historic Preservation Office (SHPO). The town has subsequently benefited from technical assistance and grant funding, allowing Waterford to participate in federal and state historic preservation programs.

The HPC's challenge is summarized in its mission (Ch. 2.86, Code of Ordinances):

In order to promote the educational, cultural, economic and general welfare of the Town of Waterford, the purpose of [the Historic Properties Commission] shall be the preservation and protection of buildings, archaeological sites, landscapes, and places of historic and cultural significance and their settings in Waterford, Connecticut, recognizing such as landmarks in the history of the town, state or nation.

In the twenty years since its establishment, the HPC has established an enviable record working in concert with the historian. Listings in the National Register of Historic Places include districts in Quaker Hill, Graniteville, the Oswegatchie Colony, and the Hartford Colony, as well as the listing of the Walnut Grove Farm (former Hammond Estate). Listings in the State Register include the 1923 Cohanzie School and the Secchiaroli Barn. (Additional National Register listings include the Jordan Village Historic District, Eolia (Harkness Estate), and the Seaside Sanatorium). The HPC and the historian continue to advocate and/or support projects/issues consistent with their mission.

Last fiscal year the proposed Oil Mill National Register District nomination was expanded to include Oil Mill Road south to Boston Post Road as directed by the State Historic Preservation Office (SHPO). After multiple delays, the anticipated listing of the district is not expected until late 2019 or early 2020. Co-sponsored by the HPC and the Library, R. Nye and Assistant Historian Vivian Brooks presented a power-point program about the proposed district in October. Approximately 40 persons turned out for the evening event in spite of the rain.

Both the historian and the commission continue to advocate for adaptive use of the 1923 Cohanzie School building, which is listed in the Connecticut State Register of Historic Places. Unfortunately no proposals have been forthcoming since a plan for affordable housing was voted down by the Planning & Zoning Commission in FY'18. A Connecticut State Register of Historic Places plaque has since been installed to the right of the main entrance of the historic school.

The town-owned, ca. 1890 Nevins Tenant Cottage, an established "historic property" and important landmark within the Civic Triangle, continues to deteriorate. Once assigned to the Education Standing Committee of the RTM an agreement was reached in support of the Director of Planning & Development's application for a Pre-development matching grant from SHPO for a structural assessment. Discussion of the building's proposed uses (as well as its possible demolition) to resume once the assessment report is completed.

The town-owned, 1923 Secchiaroli Barn suffers from demolition by neglect as well. The roof leaks and if repairs are not made soon the building will not long survive. Listed in the Connecticut Register of Historic Places, the town still has no plans for its adaptive reuse. In March a Connecticut State Register of Historic Places plaque was installed on the front-left corner of the building.

Progress continues with both documentation and maintenance of "forgotten burial grounds". Eileen Olynciw's inventory, a work-in-progress, includes maps, photographs, genealogical information and related sources. She anticipates completion of the project by summer of 2020. Patrick Crotty and Planner Mark Wujtewicz have established coordinates for all the neglected cemeteries and entered them into the town's data base. After repairs were made, P. Crotty set all the stones in the Greene (Hardwick) Cemetery. He also cleared all the brush from both the Morgan and Darrow Cemeteries. He and R. Nye cleared debris from the Cavarly family burying ground which had been vandalized in the 1950s. They were only able to locate the lower part of one stone. In April they installed a granite post with "Cavarly" carved on one side. They also cleaned up the Durfey Cemetery prior to the ground penetrating radar exercise in the spring conducted by acting State Archaeologist Nick Bellantoni and Dept. of Agriculture soils expert Deborah Surabian. The likelihood of slave burials is of significant interest. A committee of three, R. Nye, P. Crotty, and Brian Rogers, a direct descendant of James Rogers, planned and designed a plaque to be installed on a boulder which was placed in the Rogers Family Burying Ground at CT College more than 100 years ago for that very purpose. Also supporting the project and representing the college is Assistant Director of the Arboretum Maggie Redfern. Chairman O'Neill meanwhile has established a cooperative relationship between the HPC and the East Lyme Cemetery Association.

Among other activities, R. Nye prepared an assessment for the Director of Planning & Development of the historically significant World War II "catwalk" on the rear of the 1936 Hall of Records. Any plans for its removal or renovation remain on hold. On behalf of the Historical Society he oversaw the roof replacement of the historic Jordan Schoolhouse. In the fall the c. 1730 Jeremiah Taber House, 105 Great Neck Road, was demolished, but not before the building was photo-documented by Debra Walters and Vivian Brooks. Glenn Pianka of Olde New England Building & Salvage removed the stonework and mantel from the kitchen fireplace, doors, a fireplace mantel, and assorted stone from the property. Also in the fall a fledgling "Friends of Seaside State Park" was established. Meanwhile DEEP continues to review proposals for the Seaside buildings' reuse. In the spring the commission donated \$50 each to Save the River – Save the Hills and Connecticut Preservation Action.

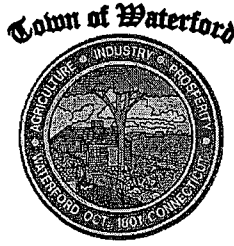
In addition to ongoing projects and concerns, the commission in FY'20 could consider further collaboration with the Historical Society as well as the Land Trust to explore common heritage themes related to history, conservation and preservation. There are also a number of issues that remain on the table requiring further consideration and/or action. Among them are the formation of a historic cemetery association, an historic cemetery trust fund, recruitment of volunteers for cemetery maintenance, continued installation of cemetery markers, an increased on-line presence, re-installation of the Jordan fishway marker, nomination of the Hall of Records to the State Register, additional nominations to the National Register, updating the 1996-97 Historic/Architectural Survey, Jordan Park House maintenance/repairs, and exploring alternatives to the town's policy (by default) of demolition by neglect of its historic buildings. And it must be recognized that Jordan Green is a critical component of a vibrant town center. Finally, the HPC encourages the Planning & Zoning Commission to complete the application of village district regulations to historic Jordan Village.

At the 2018 Annual Meeting, HPC officers elected were John O'Neill, Chairman; Eileen Olynciw, Vice-chairman; Corresponding Secretary, Debra Walters; and Recording Secretary/Treasurer, Robert Nye. Rounding out membership are Vivian Brooks (Assistant Municipal Historian), Mark Olynciw, and William Whelan.

The Historic Properties Commission and the Municipal Historian serve the entire Town of Waterford and are, in turn, supported by the town pursuant to state statute and town ordinance.

Respectfully submitted,

Robert M. Nye, Municipal Historian
John J. O'Neill, Jr., HPC Chairman



**INFORMATION TECHNOLOGY COMMITTEE
ANNUAL REPORT
JULY 2018 – JUNE 2019**

The Information Technology Committee is comprised of various Town department heads and other Town appointed members, alongside a member of the RTM and the BOP to determine needs of the Town as it pertains to information technology.

Meetings between the IT Committee Chairman and the Board of Education IT Department Head, Ed Crane are held throughout the year regarding Mr. Crane's thoughts on the function of the IT Department and what he sees as potential future needs for the Town and IT infrastructure. As a result, the Town's IT budget and Capital budget proposals reflect the Waterford Board of Education's way of business when it comes to planning for IT needs.

The main emphasis of the IT committee continues to be streamlining and efficiencies, consolidation of various IT items into budget continue to be emphasized this year. Maintenance software from each Town departmental budget that has an IT component was placed in the IT budget for the first time last year, so that one coordinated location could be shown to the various Town boards. Larger IT projects that a Department embarks on were also placed into the IT budget -the firehouse networking is an example of this.

The following was pursued during the last year;

- Printers were replaced throughout numerous town departments, as many of the town printers were around ten years old. More than age, the amount of pages they had processed was focused on, those that had the most work were replaced. An emphasis was placed on networked printers, printers at each desk were not replaced.
- The Fire station networking for computers, WiFi, and telephones being built into the Town's network continues to wind its way through the various Town boards, final approval was made at the 12/2/2019 RTM meeting.
- Tighe and Bond continues to work with the Planning and Zoning Department, Emergency Services IT, and the Waterford Emergency Communications in house systems. This upgrade is in my opinion, one of the most important the Town has undertaken in years.
- Items requested in the Capital Budget have either been purchased and implemented (SAN, Core switches) or will be in the next several months (Rec Trac upgrade)
- A dedicated IT technician (Thomas Price) is located at the police department, dealing with Emergency Services needs for the Town's IT. As Emergency Services was the largest consumer of IT related needs throughout the Town, this move allowed the time allotted for the "rest" of the Town to be far more dedicated, which has shown itself in several projects this year.

- The Senior Center/Community Center lab has a Google Chromebase that is being tested, if that is received favorably several more Chromebases will be purchased as they have a larger screen, and are very simple to use.
- Mr. James Reid continues to be the appointed liaison for the IT committee to the Town of Waterford Board of Finance.

2019/2020 plans:

- The five firehouses throughout Town still need connectivity to the Town's network. Town employees work in each fire department, and important data needs to be sent, which should be under the Town's IT umbrella. Networking, computers, telephones, and WiFi for each of the fire houses will be replaced or added this year.
- Training and Education for cyber-attacks will be stressed, as employees in any business are the most likely to unwittingly start a cyber-attack (This is how our last attack started.) Ensuring that hardware and software are brought up to date and kept up to date for the security noted above will also be heavily stressed.
- Monitoring of vulnerabilities in our network and hardware will be done to shut down any potential data breach access areas.
- Storage of digital data will be important in years to come, the potential for cloud storage has been heavily researched, and if cost effective (this is the main issue) may be migrated to.

Respectfully submitted,



Brett Mahoney, Chairman
Information Technology Committee

Ledge Light Health District

Ledge Light Health District (LLHD) serves as the local health department for the municipalities of Ledyard, East Lyme, Lyme, Groton, Waterford, Old Lyme, Stonington, North Stonington and New London. The LLHD team, comprised of experts in administration and finance, environmental health, communicable disease prevention, and health education & community outreach, work cooperatively to promote healthy communities and ensure that healthy opportunities are available to everyone.

Environmental Health

Regulated Establishments

LLHD inspects food service establishments to ensure they are compliant with the Connecticut Public Health Code (PHC) and are following good food safety practices. These establishments are inspected based on the risk associated with their level of food preparation activities; Class III establishments (those with extensive hot holding, cooling, preparation, etc.) are required to be inspected three times each year, while Class I establishments only require inspections annually. We work with these local businesses to implement comprehensive food safety practices and provide cost-effective foodservice education programs. Our *Cafe* program provides our establishments and volunteers with food safety instruction that fulfills the "designated alternate" requirement of the PHC. *Cafe* classes are scheduled on an as needed basis for volunteer groups, temporary event staff, and persons who do not normally engage in food preparation. Our ServSafe Certified Food Protection Manager (CFPM) classes are geared toward foodservice managers and employees who desire more comprehensive instruction that fulfills the PHC requirement for a CFPM to be onsite at Class II, III and IV establishments. In the coming year, LLHD and all other health departments and districts in Connecticut will be transitioning from the Connecticut Food Code (PHC 19-13B42) to the FDA Model Food Code. We are working with our regulated establishments to provide guidance and education that will help assure that this transition is as seamless as possible.

LLHD also inspects temporary events where food is served to assure proper food safety practices are being followed and inspects public pools, cosmetology, day care and lodging establishments to ensure these entities are taking measures to protect the public health. We also visit residential and commercial properties in response to complaints or concerns raised by the public. Our online complaint reporting system provides residents the opportunity to submit their concerns electronically. LLHD is also responsible for assuring that our coastal and inland waterways are safe for recreational activities. We work with our local shellfish commissions and the Connecticut Department of Aquaculture to assure that our waters are safe for shell fishing, and conduct weekly inspections and water sampling at all our bathing beaches.

Land Use

Our environmental land use staff of five sanitarians, who have more than 85 years of combined land use experience, conduct soil testing, plan reviews, groundwater monitoring and construction inspection activities for building lots served by onsite septic systems and/or wells. In addition to new lot reviews, we oversee the review of lot line changes, residential and commercial additions, accessory structures (sheds, decks, pools and detached garages), and changes in use (residential to commercial or an increase in the number of bedrooms). LLHD also conducts the site location review, permit approval, site inspection and water test review for private and public drinking water wells, irrigation wells and geothermal wells.

Communicable Disease Prevention

LLHD holds annual free flu vaccination clinics for all age and provides free vaccinations for new parents, grandparents and caregivers of infants to protect against Pertussis (whooping cough). We provide education to the public and organizations about infection prevention and control practices and investigate reports of communicable and/or infectious diseases such as tuberculosis or food borne illnesses. These investigations may include conducting partner follow-up, delivering direct observed therapy (to ensure patients are taking their medications as required), implementing control measures, and providing general support to the affected individual and their families.

LLHD provides support to schools and long-term care facilities during reported outbreaks to help prevent the spread of illness. We also provide yearly educational opportunities for infection control personnel in long term care facilities and schools. We meet monthly with Infection Preventionists from area Long Term Care facilities to provide education and guidance.

In October, LLHD held its 8th annual *Drive-Thru to Beat the Flu* exercise, where we provided free flu shots to the public and tested our ability to provide prophylaxis to our residents in a drive-thru scenario. More than 80 volunteers from 18 organizations participated in the exercise at Fitch High School, where we provided vaccinations to 215 residents. Participants and the public wore surgical masks and practiced social distancing and hand hygiene to simulate a real infectious disease event. Throughout the District, we strive to provide flu vaccinations to individuals who may otherwise "fall through the cracks". We visit homeless shelters, soup kitchens, schools, adult education centers, community meal settings and other areas where underserved populations may gather.

Preparedness Activities

LLHD works closely with municipal and regional partners to prepare for and respond to emergency situations. These activities include participation in the Millstone exercises, working with local partners to develop Continuity of Operations and Closed Point of Dispensing plans, and recruiting and training volunteer members of the Medical Reserve Corps.

LLHD is a regional leader in emergency preparedness; Director Stephen Mansfield currently represents the public health sector on the Regional Emergency Preparedness Planning Team (REPT), and is the chair of the DEMHS Region 4 ESF-8 Group. In addition, he is the preparedness lead and a board member of the Connecticut Association of Directors of Health and is one of three public health representatives on the Connecticut Conference of Municipalities' (CCM) Public Health Committee.

Health Education & Community Outreach

LLHD engages and supports the communities we serve in health education, health promotion, and health policy development activities in a variety of ways. These efforts draw on scientific, evidence-based best practices to ensure that the programmatic processes involved make efficient use of taxpayer dollars, while achieving measurable and desired changes in our population's overall health and resilience. LLHD works diligently to secure external funding to support these activities and supplement our municipal members' contributions.

Regional Asthma Program -Breathe Well

Asthma is the most common chronic disease of childhood and a leading cause of preventable hospital admissions for both children and adults. Asthma rates in CT are among the highest in the nation; there are approximately 50 deaths from asthma each year in our state. LLHD has a long history of participating in programs to help reduce the burden of asthma. Although asthma cannot be cured, it can be managed. Understanding medications and their use can prevent emergency situations. Breathe Well is a free program co-sponsored by Lawrence and Memorial Hospital, designed to help children and adults with asthma to manage their asthma better. A trained asthma educator and public health environmental specialist review medications and provide an in-home environmental assessment of asthma triggers.

Health Services Block Grant

The Connecticut Department of Public Health offers Local Health Departments/Districts the opportunity to participate in the Health Services Block Grant program. The grant is most often awarded for 1-3 year periods, and funding levels are determined and adjusted annually using a per-capita formula. Each contract year, DPH outlines the programmatic options to advance the Healthy People 2020 objective. For the past three years, LLHD has used these funds to:

- 1) Implement a Diabetes Self-Management Program
- 2) Improve nutrition policies among early child care settings
- 3) Pilot the Cook Well with Diabetes Program – a four-week cooking program for adults with diabetes.

On May 1, LLHD submitted a letter of intent to continue level funding to support these programs for the next three years.

Overdose Action Team

The Overdose Action Team continues to advance the shared goals of increasing access to effective treatment for opioid use disorder, saturating the community with naloxone and reducing stigma. Through our work engaging with people in community settings and responding to calls to the phone line, our Recovery Navigators have engaged more than 300 people and connected over 60% of them to treatment and services. They have been distributing naloxone kits funded by a grant from the Community Foundation. Stigma reduction work is primarily carried out through work to increase community understanding of substance use disorder and change the language used to discuss this chronic disease. The Overdose Action Team's work continues to serve as a model for other communities in Connecticut to take collective action to address this public health epidemic; the team has spoken at several statewide conferences and was recently featured on WTNH's series "Combat the Crisis."

Community Health Assessment (CHA) and Improvement Plan (CHIP)

LLHD continues to work with the many community partners on the Health Improvement Collaborative of Southeastern Connecticut to monitor the health of our communities and take collective action to address prioritized health concerns. In 2019, the Health Improvement Collaborative produced an updated Community Health Assessment and Community Health Improvement Plan, which are available on our website at <https://llhd.org/healthy-communities/health-improvement-collaborative-of-sect/community-health-needs-assessment-cha/>. The Community Health Improvement Plan includes goals and objectives around the prioritized health concerns which are: Access to Care; Black Health Across the Lifespan; Latinx Mental Health; Opioid

Use Disorder and Overdose and Racism as a Public Health Issue. In addition, the Health Improvement Collaborative of Southeastern Connecticut continues to participate in the State Office of Health Strategy State Innovation Model Health Enhancement Communities work. The idea of Health Enhancement Communities is that communities would take collective action on "upstream" things that impact health -housing, food security, etc., and that action would result in documented savings in healthcare expenditures, a portion of which would be returned to the communities to continue the prevention work. In 2018, the Health Improvement Collaborative was one of four collaboratives selected as Reference Communities, working with the State and a consultant to begin to design a framework for Health Enhancement Communities in Connecticut. Now the Health Improvement Collaborative is one of twelve collaboratives participating in the next phase of this work with the state.

WATERFORD PUBLIC LIBRARY
ANNUAL REPORT
July 2018 – June 2019

The *Five laws of Library Science*, taught to all prospective librarians, is a theory proposed by S. R. Ranganathan in 1931 detailing the principles of operating a library:

- Books are for use
- Every reader for his (her) book
- Every book its reader
- Save the time of the reader
- The library is a growing organism

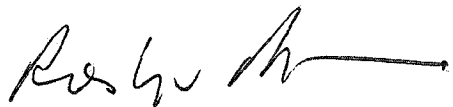
Almost ninety years later the principles remain relevant and, with some tweaking and updating, they can be used as the foundation for any library's 21st century strategic plan.

The Waterford Public Library remains steadfast in embracing these core, seemingly simply concepts. They inform our mission, vision and decision-making processes in all we do, including collection development, program planning, devising new initiatives, creating displays, modifying the physical layout, and staff training and development. Change is the constant in our customer-centric environment.

Staff turnover this past year enabled us to review and revise job descriptions, duties, responsibilities, and overall staffing needs. We pride ourselves on hiring the best available and most appropriate candidates to fill our job openings and are pleased to say this continued as we welcomed many new staff members this past year.

The addenda, which includes an update of the library's strategic plan, department reports and the annual statistics, illustrate how we continue to build on the five basic principles of library administration and management.

Respectfully submitted,



Roslyn Rubinstein
Director

ADDENDA

Strategic Plan

THE LIBRARY AS PLACE

The Waterford Public Library serves as the destination for people of all ages to find educational, informational, and recreational materials that will enrich their lives. The library provides a wide array of materials, programs, services and professional assistance in a safe, clean, comfortable, attractive environment for public and staff.

FY'19 Projects/Initiatives:

- Re-organization of the children's picture book collection.
- Re-organization of the adult DVD collection.
- New external book drop installed.
- Pollinator/butterfly garden funded by Waterford Conservation Commission installed.
- Weeded and replaced materials as needed for adult, teen, and children's collections.
- New public computer workstations for adult computer center and children's room (installation to be completed in summer '19).
- 'Notice of Intent' to apply for State Public Library Construction Grant funds for library HVAC capital project submitted to state library Grants Administrator.
- Revised quarterly statistical form to capture Wi-Fi use/mobile users.

THE LIBRARY AS PEOPLE

People in Waterford consistently receive quality library service from well-trained, dedicated, knowledgeable, and customer-oriented staff.

FY'19 Staff training and professional development:

- Regular schedule of full staff and department-specific meetings.
- Staff attended the annual Connecticut Library Association Conference and the American Library Association Conference.
- Staff participated in training offered by Connecticut State Library (CSLIB) and the Connecticut Library Consortium (CLC).
- Adult services department assistant represented the library at meetings of the CLC's Interlibrary Loan Roundtable.

- Director and board president attend the annual Association of Connecticut Library Boards (ACLB) conference.

THE LIBRARY AS COMMUNITY

The Waterford Public Library is a customer-centric organization committed to providing the community with the collections, programs, and services it needs and wants. The Library, through outreach and marketing, efficiently and effectively communicates its mission.

FY'19 Initiatives/Collaborations:

- WELCOME brochure created to publicize and promote library programs and services.
- Upgrade of library website.
- Streaming video service (KANOPY) funded, available in summer '19.
- Online tutorial database (HOONUIT) funded, available in summer '19.
- Expanded collection of library branded merchandise.
- Regular schedule of STEAM (Science, Technology, Engineering, Art and Math) programs for children and teens.
- Children's Services department head serves on Youth and Family Services Advisory Board.
- Successful 2018 Summer Reading Program for adult, children and teens.
- On-going outreach to Waterford Public Schools including staff visits to schools and class visits to library.
- Clark Lane Middle School 'Book Buddies' program partner.
- Children's services staff participated in programs for children and caregivers at Lawrence & Memorial Hospital and the Crystal Mall.
- On-going volunteer opportunities for students in collaboration with Waterford High School *Learning Through Service* program.
- Participated in the eighth annual statewide 'Take Your Child to the Library Day.'
- Director member of Waterford Rotary.

THE LIBRARY AS ENTERPRISE

The Waterford Public Library is committed to working with the Town of Waterford to provide support for the optimal operation of the Library. The Library will continue to explore fund development opportunities to enhance library programs and services. The Waterford Public Library ensures that its policies and procedures reflect its mission, goals, and values.

FY'19 Achievements:

- Successfully completed approval process for FY'20 budget.
- Successful annual fund drive.
- Grants/donations:
 - Kelsey S. Harrington Foundation for programs for children with special needs.
 - *Waterford Rotary* donation for children's books and programs.
 - *Evelyn Carlson Widham Memorial Fund* – funded books and periodicals on local history and genealogy programs.
- Conducted on-going review of library general policies and procedures to ensure operational effectiveness and efficiency.
- Revised and updated various job descriptions.

Waterford Public Library
Annual Report - Adult Services Department
July 2018 – June 2019

As we began our year with the department fully staffed, the atmosphere became exciting and our enthusiasm contagious. New ideas, programs and displays kept us active and our support for each other and our customers rewarding.

Our third adult summer reading program "Libraries Rock" kicked off the New Year. It began with a music trivia night, a music and the brain lecture, a talk on the history of rock and roll, hand bell ringers, and a fabulous barbershop quartet finished the summer filled with music-themed activities. Our library truly showed that it could rock -- and it is not all sshhh!

In eastern Connecticut, the CT Author's Trail continued its 10th year where customers pick up a passport at their local library, travel to other libraries in the region, have it stamped, attend local author events, and win prizes. The trail ends in September at the Mohegan Sun for a grand finale where authors and travelers meet, have some fun, and enter to win a grand prize. Waterford continues to be a part of the trail by hosting a Connecticut author event each summer, handing out passports, and representing Waterford Library at the finale in September.

The 2018 One Book, One Region event wrapped up in September when Connecticut College hosted author Mohsin Hamid to discuss his book *Exit West* as the southeastern Connecticut reading community gathered.

Our two monthly book discussions, the Friday afternoon Daytime Book Discussion and the Monday evening Speculative Book Discussion, hold discussions from September through June, and continue to stay popular. How fortunate we are to have the scholar facilitators that we do for these discussions. Culled over the years from Connecticut College, the U.S. Coast Guard Academy, UConn at Avery Point, and Three Rivers Community College, these individuals continue to support the library by leading these discussions.

The monthly Poetry Potluck, led by a local poet and library customer, continues to do very well in its first year and will continue in the coming year.

Our newly created "Write Night" for aspiring writers started strong in June and we hope that this becomes a regular monthly event.

Our Monday night movies provide entertainment. I have been told it is a regular date night for some couples and when the parking lot is full, we often hear that "it must be movie night at the library!"

In addition, we hosted 132 programs covering a wide range of topics with over 1,900 persons in attendance. We co-sponsored programs with the American Association of University Women, Waterford Historical Society, the Women's Business Development Council and the United States Postal Service to provide cultural, civic and educational programs to our community.

We traveled the world, Ocean Beach, and the Waterford Oil Mill District. We learned about the Korean lotus lantern, the Unicorn Tapestries, Sailors' valentines made of shells, and storytelling with music. We meditated, drank medicinal teas, and discussed Alzheimer's, stress, back pain, hypnosis, and the common cold. Honeybees, eastern Coyotes, edible mushrooms and composting were favorites as well as a visit from frequent guest Dr. Nick Bellantoni, retired state archaeologist. Who knew that Mark Twain had a long-serving maid who wrote a book and that there was so much interest in the paranormal?

Genealogists were pleased with our Ancestor's Road Show in November and our annual month-long genealogy series in March.

We continue to have an annual Medicare enrollment event in the fall as well as an annual U.S. Passport fair in February with the Waterford Post Office.

Facebook has been the social media of choice for the library with over 400 new members this past year.

Our library pages are the best. They continue to do their job while maintaining honor society status and participating in extracurricular activities.

It's July again. We welcome another hot summer and another summer reading program. We plan events, have interesting lectures, show films, discuss and recommend books and engage with our community. The theme this summer is "A Universe of Stories" and I am sure it will be out of this world!

Jill Adams

Adult Services Department Head

Waterford Public Library
Annual Report – Children's Services
July 2018 – June 2019

The Children Services Department is a welcoming and active area in the library that serves customers of all ages! Whether it is providing programming for our youngest customers and their caregivers at our newly introduced Baby Story time, or reorganizing the entire picture book collection to be shelved thematically, the staff of the Children's Department is there with subject knowledge, and friendly service. Thanks go to our two part-time Children's Services staff members, Kim Lehet who has been with us for several years, and Stacey Burt who just joined the Children's team this May. A big thank you also goes out to Tyasha Pace who has transitioned from Children's Services to Technical Services.

This past year we continued to offer innovative and educational programming for children and teens. We were the recipients of a "My Body My Health" Children's Health Grant, which fully funded a series of three nutrition programs for children and a teen nutrition program. All of these programs were run by a Registered Dietitian affiliated with local hospitals and were very well attended. In addition, we also received a Kelsey Harrington Grant for a series of "Sensory Story times" and "Music for Learning" programs led by a certified Music Therapist, which are open to all, but specifically designed for children with special needs. Our core programming such as our robust summer reading program, weekly story times for newborn children through age 5, STEAM Ahead programs, and children's book clubs continue to draw families to the library throughout the year to encourage a lifelong love of reading and the library. The most popular single children's event this year was our "Unicorn Party" in November which attracted 150 children plus their caregivers and resulted in adorable pictures published in The Day local newspaper and on the library's Facebook page. Our Summer Reading Program was especially successful and last summer there were 420 participants in the baby/toddler, children's and teen summer reading programs. Collectively, babies/toddlers, children and teens read nearly 6,300 books over the summer!

In keeping with our goal of making the children's room a customer-focused area, we implemented a complete thematic reorganization of the picture book collection, which required months of hard work, attention to detail, and collaboration between the Children's Department and the Technical Services Department. Various collections moved and shifted during this process including the children's graphic novel collection which expanded to keep up with the popularity and the current trends in children's literature.

Children's staff positively represented the Waterford Public Library by attending many community outreach events such as Camp Dash, Back to School Nights, the Waterford Harvest Festival, the New London County 4-H Public Speaking Contest, the Clark Lane Health Fair, and the Nurturing Families Literacy Program at Lawrence and Memorial

Hospital. We also hosted several outside group visits to the library including conducting multiple story times for Pre-K classes from the Friendship School.

At the end of this fiscal year, I was able to attend the 2019 American Library Association Conference. It was a wonderful opportunity to participate in workshops, view the latest exhibits and trends including books from new and old authors, network with other professional peers, talk with our current library vendors, and discuss best practices in libraries on a national level. This event has the reputation for being a top educational opportunity for librarians. I am very appreciative for this opportunity and I look forward to sharing my experience with staff.

To summarize this past year, Children's Services has updated, shifted and reorganized the collections, offered new and innovative programming for all ages, and continued to maintain a comparable overall circulation similar to last year in children's materials. Most importantly, kids, teens, and families are visiting the library, enjoying their experience, using our services, and going home to continue the magic of reading!

Respectfully submitted,

Jennifer Smith

Department Head, Children's Services

Waterford Public Library
Annual Report—Technical & Circulation Services
July 2018 – June 2019

Change is a constant, and this past year has been no exception. The department has focused its attention and efforts on several large-scale projects affecting the library's collections and the ways in which its customers access them.

The library's homepage is a prominent gateway to those collections, and it received a much-needed facelift in the beginning of the year. The transition was so natural that it is hard to remember what the old homepage looked like, but subtle changes in design and layout resulted in a website that is contemporary, stylish, and easier to use. Additionally, an upgrade to the Eventkeeper software permits customers to browse upcoming library programs and events without ever leaving the library's website.

The library's online public catalog is the digital face of our collections and it too received an upgrade with the addition of Syndetics Unbound. Although catalogers insist that all the information one needs about a book is contained within the MARC record, even they are forced to admit that it lacks visual pizzazz. Syndetics Unbound brings the "wow" factor by displaying series information, book recommendations, and reviews in an attractive and user-friendly way. Cover art for films, music, and audiobooks are also included, adding to the catalog's overall appeal.

User-friendly appeal is at the heart of two other changes to the library's physical collections. Under the auspices of the Children's Services Department, the children's picture book collection was re-cataloged and organized into themes. This large-scale project was no sooner completed than a second, similar project begun: the re-cataloging and organization of the adult feature films into themes, under the vision and direction of the Adult Services Department, which is expected to be completed by the end of summer. The goal of both projects is to facilitate browsing and create better accessibility. On a much smaller scale, new feature films were given a separate item type to better distinguish them from older titles, making it easier for customers and staff to locate them within the catalog and on the shelf. We have already received positive comments from the public, evidence of the projects' early success.

In addition to large-scale changes to collections, there were two changes in personnel. Carol Pollack, after many years of dedicated service, retired in December and Tyasha Pace was hired as Technical Assistant. Several tweaks and changes were made to the department's processes to streamline workflow and become ever more efficient.

Laura Erickson

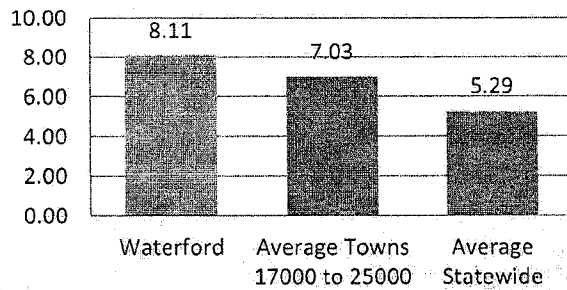
Head, Technical & Circulation Services Department

WATERFORD PUBLIC LIBRARY - FY2019 STATISTICS

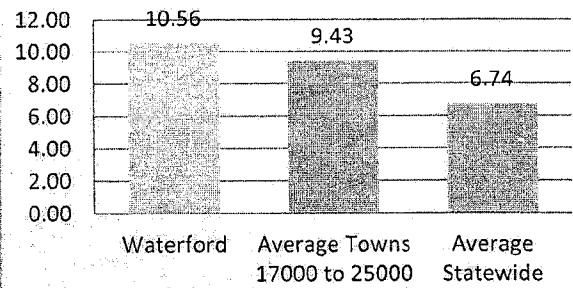
CHECK-OUTS	
ADULT	
BOOKS	74,494
MAGAZINES	2,831
VIDEOS	26,017
AUDIOBOOKS	8,135
MUSIC CDs	2,683
MUSEUM PASSES	250
GAMES/LAUNCHPADS	775
TOTAL	115,185
CHILDREN	
BOOKS	56,116
MAGAZINES	148
VIDEOS	5,774
AUDIOBOOKS	1,060
MUSIC CDs	982
TOTAL	64,080
TEEN	
BOOKS	4,987
GRAND TOTAL CHECK-OUTS	184,252
CHECK-INS	168,954
DOWNLOADS	
E-BOOKS	5,057
E-AUDIOBOOKS	3,753
E-MAGAZINES	457
E-VIDEOS	23
TOTAL	9,290
WEBSITE HITS	83,119
ONLINE SEARCHES	6,416
ADULT REFERENCE/INFORMATION QUESTIONS	24,700
CHILDREN'S REFERENCE/INFORMATION QUESTIONS	5,468
ADULT COMPUTER SESSIONS	16,805
CHILDREN'S COMPUTER SESSIONS	2,342
MOBILE DEVICE USERS	5,700
CUSTOMER DOOR COUNT	148,748
ADULT PROGRAMS	
SESSIONS//ATTENDANCE	158//2,812
CHILDREN'S PROGRAMS	
SESSIONS//ATTENDANCE	300//10,166
TEEN PROGRAMS	
SESSIONS//ATTENDANCE	22//459
LIBRARY CARD REGISTRATION	1,080
COMMUNITY USE OF MEETING ROOMS	426

Connecticut State Library – Public Library Annual Statistical Report 2018
(latest available data)

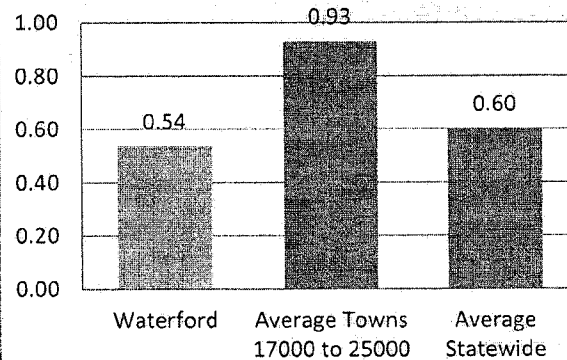
**Library Visits Per Capita,
FY2018**



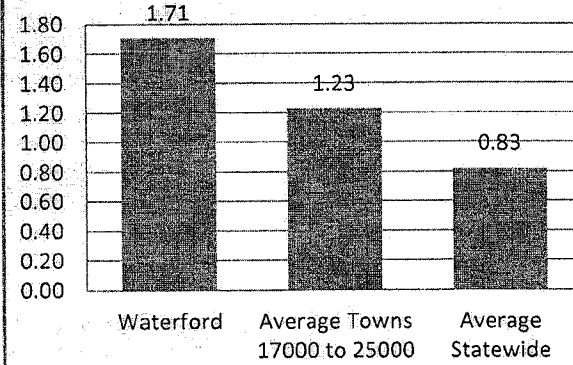
**Circulation Per Capita,
FY2018**



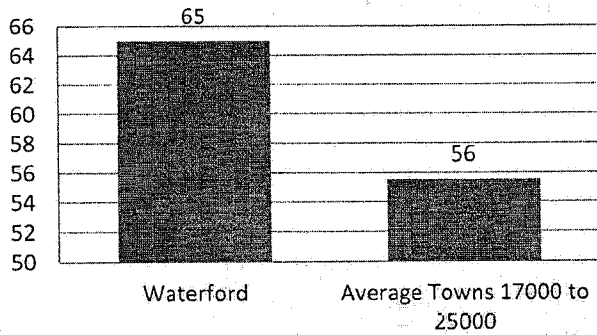
**Program Attendance Per
Capita, FY2018**



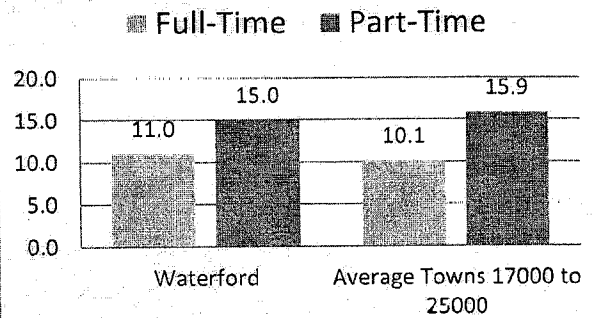
**Reference Questions Per
Capita, FY2018**



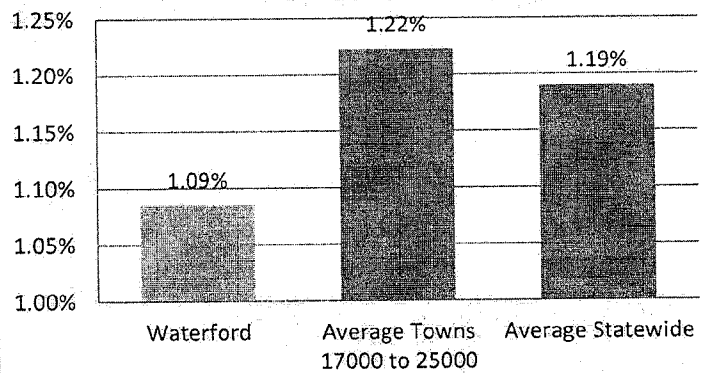
Hours Open in a Typical Week, FY2018



Number of Library Employees , FY2018

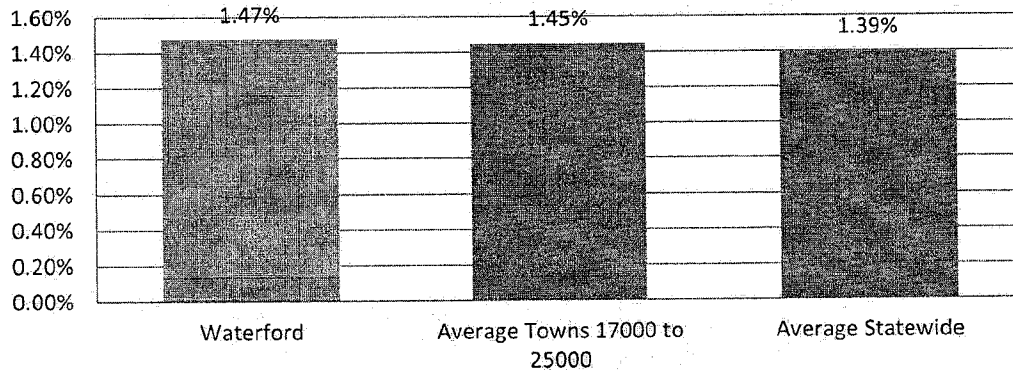


Library's Municipal Appropriation as a % of All Municipal Revenues, FY2018



Community Commitment Index, FY2018

A measure of a community's financial commitment to the library, dividing the library's total operating expenditures by the total municipal revenue of the town or city.



**Town of Waterford
Public Health & Wellness
Report FY 2019**

The VNA of Southeastern Connecticut has served the town of Waterford since July 1, 1996. This is a continuation of the service provided by the Waterford Public Health Nursing Service. In September, 2016 the L+M Healthcare system affiliated with Yale New Haven Health bring the VNA into the YNHH family as the first licensed home healthcare agency.

Wellness Activities

Indigent Care	244 visits
4 Flu Clinics	169 shots
36 Blood Pressure Clinics	307 attended
38 Senior Center Clinics	476 attended
12 Nurse Managed Clinics	92 attended

Students from the UCONN School of nursing and the Three Rivers School of Nursing worked in collaboration with VNA staff to present programs. The nurse at the Senior Center Clinics also assisted in dementia screening for the "Open Doors" program.

Home Healthcare Program

Visits by:	# of visits
Nurses	7,628
Physical Therapists	5,435
Speech Therapists	346
Occupational therapists	1,082
Medical Social Worker	76
Home Health Aide	1,584
Total	16,151

The home health care services which are paid for by Medicare, Medicaid, private insurance, and free care funds grew by 16% this year.

Residents who wish to have more information about Home Healthcare Services may call the agency at 860-444-1111 ext. 215. When you are in your doctor's office or the hospital it is necessary for you to ask for our agency by name, Visiting Nurse Association of Southeastern Connecticut. General questions may be directed to Mary Lenzini, President at ext. 301.

403 North Frontage Rd.
Waterford, CT 06385
Phone: 860-444-1111
Fax: 860-440-1156

vnasc.org



**ANNUAL REPORT
PLANNING AND ZONING COMMISSION
FISCAL YEAR 2018/2019**

I. GENERAL OVERVIEW

The Waterford Planning and Zoning Commission is responsible for land use planning, regulation and coordination through the standards and requirements established in the Subdivision and Zoning Regulations and State Statutes.

The Commission provides staff for the Zoning Board of Appeals, the Economic Development Commission, the Conservation Commission, the Design Review Board and the Flood and Erosion Control Board. Additional assistance is provided to the Board of Selectmen, RTM, and others, concerning land use matters affecting the Town.

During Fiscal Year 2018/19 the Commission held 17 regular meetings and 2 special meetings to consider 21 applications:

Total fees received from miscellaneous fees and applications of the three land use commissions was \$51,174.27. This amount includes \$37,206.27 for Zoning Compliance Permits.

II. DEVELOPMENT ACTIVITY

Residential Development

One residential subdivision application was approved, creating 2 new lots.

Twenty-one zoning compliance permits were issued for the construction of new single-family homes.

Commercial Development

Commercial development was approved in various areas of Town:

- 78 Huntsbrook Road – Waterford Country School Water System Improvements
- 89 Cross Road – Commercial Development of a Residential Lot
- 22 Miner Lane – Multi-family Development
- 915 Hartford Tpke – Commercial Recreational Use – Pure Barre
- 100 Old Norwich Road – Site Plan Modification & CAM
- 915 Hartford Tpke – Tractor Supply

The following proposal was denied by the Commission:

- 116 Old Colchester Road – Agritourism & Event Venue

Municipal Projects

- 49R Pepperbox Road – Donation of Land
- 1000 Hartford Turnpike – Municipal Complex Resolution
- 174 Boston Post Road – Veterans Field Dugouts
- 184 Boston Post Road – Playground Expansion

III. ZONE CHANGES AND REGULATION AMENDMENTS

- Amendment to Sections 5.2.10 & 18A – Adaptive Reuse
- Amendment to Definition of “Buildings & Structures”
- Amendment to Sections 3.6 & 25.3, Development in Flood Hazard Areas

IV. CONSTRUCTION IN THE COASTAL BOUNDARY

- 164 Niantic River Road – Single Family CAM
- 48 Niantic River Road – Single Family CAM
- 49 Trumbull Road – Single Family CAM
- 1 & 3 Beach Street West – Shoreline Stabilization

V. OTHER

- 161 Waterford Parkway North – Annual Carnival
- 850 Hartford Turnpike – 2018 Car Show

MEMBERS

Joseph Bunkley, Chairman
Susan Stotts, Secretary
John Bashaw
Gregory Massad
Joe DiBuono

ALTERNATES

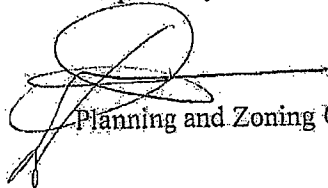
Timothy Bleasdale

STAFF

Abby Y. Piersall, AICP, Planning Director
Mark Wujtewicz, Planner
Maureen FitzGerald, Environmental Planner
Thomas Lane, Zoning Official (retired August, 2018)
Joshua Lecar, Zoning Official

Dawn Choisy, Secretary I

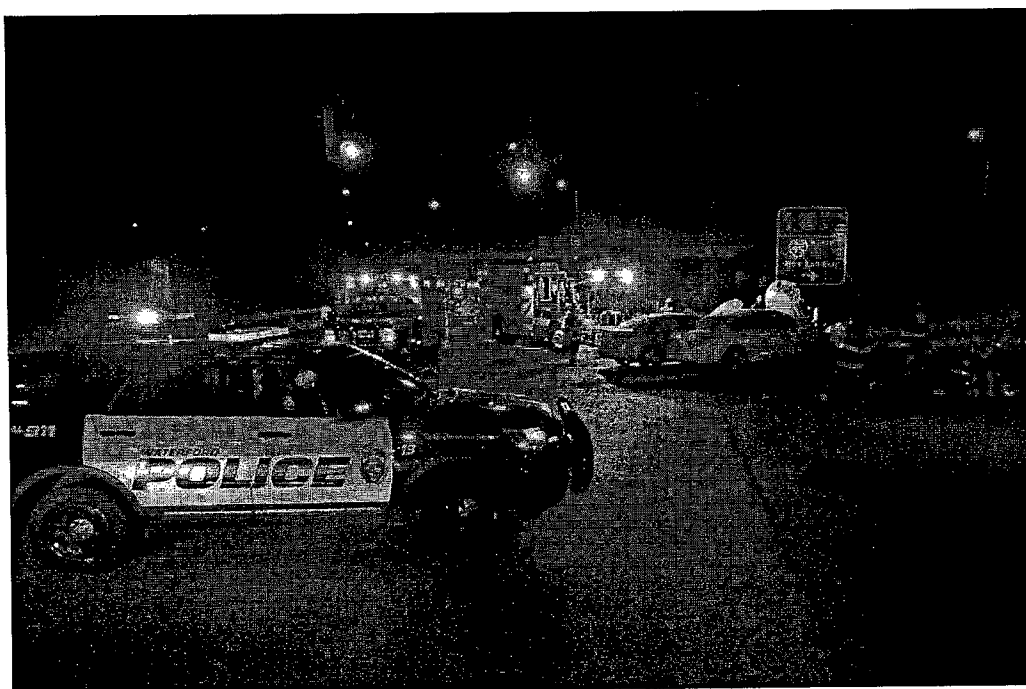
Respectfully submitted,



Planning and Zoning Commission



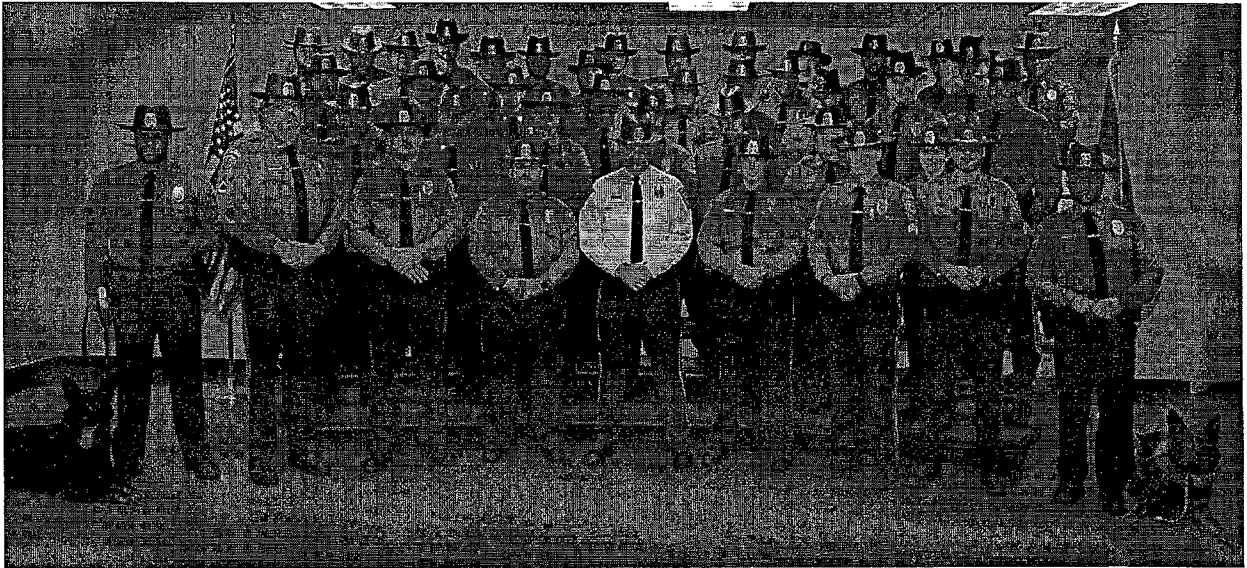
TOWN OF WATERFORD CONNECTICUT POLICE DEPARTMENT



ANNUAL REPORT FISCAL YEAR 2018/2019

**"TO PROTECT AND SERVE THE PUBLIC, PREVENT CRIME, AND PROVIDE
PROFESSIONAL LAW ENFORCEMENT SERVICES TO OUR COMMUNITY."
– Waterford Police Department Mission Statement**

WATERFORD POLICE DEPARTMENT FY 2018/2019 ANNUAL REPORT



INTRODUCTION

During Fiscal Year 2018/2019, under the guidance and direction of the Board of Police Commissioners and Chief Brett Mahoney, the Waterford Police Department ("the Department") continued to fulfill its motto, "*In the Community Interest*". The Waterford Police Department is a community oriented police agency, most of the current Waterford Police Officers live and pay taxes in the Town of Waterford. The Department provides a wide variety of programs, services and community educational initiatives. As a professional police agency, the Department stays current with changing state mandates while staying abreast of and preparing for the rapidly changing cultures in American law enforcement.

BOARD OF POLICE COMMISSIONERS



The Board of Police Commissioners is comprised of (L-R alphabetically) members William Auwood, James Dimmock, Mark Gelin, Chairman Thomas "Tony" Sheridan and First Selectman Daniel Steward. Commissioner Marge Poulous retired from the Police Commission after 28 years of dedicated service; we thank her for her willingness to serve her community.

Chief Mahoney meets every Monday with the administrative team of the Waterford Police Department to look at the state of the Department's budget, and to assign and update tasks. The Administrative Team consists of Patrol Services Lieutenant Marc Balestracci, Administrative Services Lieutenant Nicole VanOverloop, Investigative Services Lieutenant Timothy Silva, Training Sergeant (currently vacant) and Office Coordinator Marlina Montgomery. Staff Meetings are held throughout the year with all Lieutenants and Sergeants to discuss Departmental needs, training issues, Department morale, and personnel and equipment needs that may arise.

During Fiscal Year 2018/2019 the following items occurred:

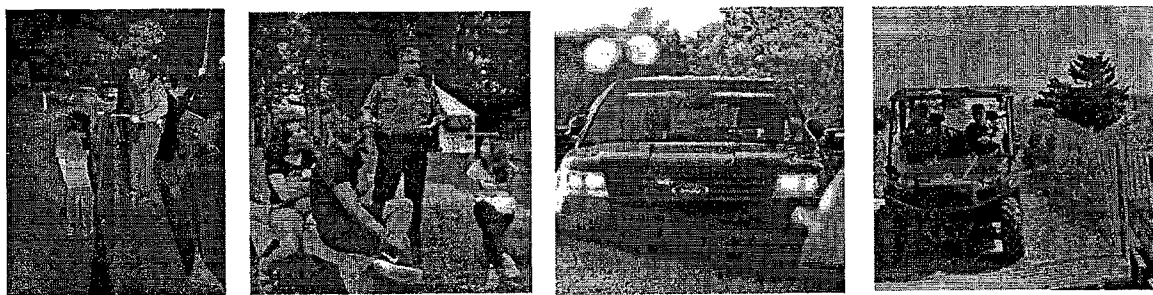
- Officer Zachary Caler was sworn into service on July 4th, 2018.
- July 13th a "Lip sync challenge" video was posted to the WPD Facebook page, garnering thousands of views and positive comments. The WPD continues to project a strong social media presence using Facebook and Twitter, Instagram and other outlets will be looked at this year.
- Community outreach efforts continue to be stressed, please refer to that section in the annual report.
- The WPD again conducted their Citizen's Police Academy, which has earned rave reviews from the participants. The class is taught by Officers volunteering their time, and sponsored by the Waterford Rotary.
- Officer John Bunce continued his assignment to the Electronics Crimes Task Force headed by the United States Secret Service. Officer Bunce was responsible for 42 cases throughout the year on this part time assignment.
- Officer Raymond Rodriguez was sworn into service on July 31st 2018, transferring to us from the Baltimore, Maryland Police Department.
- In August, Officer Dan Lane was appointed the Clark Lane Middle School School Resource Officer.
-

- In September, Officer Eric Fredricks was awarded the Connecticut Police Chief's Association Medal of Valor from a 2017 case in which he saved a child by jumping in front of a moving car.
- In October, the WPD made an arrest in a case involving the May 2018 death of a 5 year old left in a hot car in the Quaker Hill section of town.
- In November, Officer David Ferland was promoted to the rank of Sergeant.
- December continued the fine WPD mindset of giving back to our community with the WalMart food, toy, and clothing drive, the Target Heroes and Helpers event in conjunction with the Waterford Fire Department and Emergency Communications Center employees. This year toys were collected in honor of Madeline Guarraia, M-8.
- Officer Zachary Bushwack was sworn into service on December 17th, 2018.
- In February, Lieutenant David Burton retired from the Waterford Police Department after a 26 year career.
- In March, the WPD started a Cognitive Issues Program for those with Alzheimers, Dementia, etc.
- In April, Officers Rogers and Mancini were sworn in as the newest WPD Officers.
- May saw Sergeant Marc Balestracci promoted to the rank of Lieutenant, and Officer Matthew Fedor promoted to the rank of Sergeant.
- Additionally, in May, Officers Epps and DiFusco received the MADD Mothers Against Drunk Driving awards for their continued efforts combatting drunk driving.
- Also in May the WPD hosted the first "PATH" program, which showed those interested in a law enforcement career how to get hired – not just by the WPD, but other local departments. As our law enforcement candidate pool is shrinking dramatically, we think this is a great addition and will continue.
- In June, Lieutenant Stephen Bellos retired after a 25 year career.
- Also in June, Sergeant Nicole VanOverloop was assigned as the Training Sergeant for the Waterford Police Department.

During FY 2018/2019, efforts continued to be made toward regionalizing public safety responsibilities with neighboring communities, including the Southeastern Connecticut Marine Patrol, the Waterford/East Lyme Harbor Management Patrol and the sharing of Waterford's communications infrastructure with the City of New London and Coast Guard Academy Police Department. The Towns of Waterford, East Lyme, and the City of New London moved into a regional animal control facility in the Bates Woods section of New London.



PATROL SERVICES



The fully uniformed police officer in a police car is usually the first image a person pictures when thinking of law enforcement. This same image is almost always the first impression and contact a member of our community has with the Waterford Police Department.

Patrol Services, the largest of all the services the Department provides, coordinates and implements community policing and enforcement activities for the Town of Waterford. The Town is broken into 3 separate patrol zones or beats, identified as Zone Alpha (A), Zone Bravo (B), and Zone Charlie (C). Zone A and C are made up mostly of community based areas from residential neighborhoods, parks, beaches, and schools. Zone B houses the Town's largest retail developments and a youth facility that caters to troubled juveniles. Zones A and B share resources to cover the necessary call volume while Zone C (Quaker Hill) has an officer dedicated to that patrol area.

Patrol Services is organized into four platoons (days, evenings, midnights, and swing) with the number of officers assigned to each platoon varying based on the activity occurring on each shift while maintaining the budgetary guidelines of the Town. The platoons are designed to meet the mission of the Department. Patrol Services are led by Lieutenant Marc Balestracci, who oversees six Sergeants and twenty-six Patrol Officers.



Lieutenant Balestracci

Patrol Services provides service to nearly 20,000 residents and a population can swell to almost 80,000 during the daylight hours. The Town of Waterford has numerous wooded areas, and is a shoreline community, which the department must use specialized equipment to navigate. The presence of a large number of retail establishments, along with a nuclear power facility, a racetrack, two interstate highways and railway system, a town beach and State parks combine to keep Waterford Police Officers busy throughout their shifts. All of these areas are patrolled through the use of 20 marked and unmarked patrol vehicles equipped with Mobile Data Computers (MDCs), 4 All Terrain Vehicles (ATVs), 1 Regional Marine Patrol Boat, 2 jet skis, 3 bicycles, a mobile command vehicle, and 3 HMMWVs (Hum Vees, obtained through military surplus). Patrol Services continues to mark its police patrol vehicles with a "black and white" color scheme to reflect a more traditional police service while capturing the essence of community policing.

In the 2018/2019 fiscal year, the police department handled approximately 23,381 calls for service. Patrol Services deals with a wide variety of calls, ranging from criminal investigations and civil disputes to assisting people who need different services such as medical, psychological, and/or financial resources. In addition to these duties, Officers perform security checks of businesses and residences, conduct security walk-throughs of the 8 public schools and 1 private school, locate wanted persons, and enforce traffic offenses, including DUI investigations. They also assist the public with non-criminal situations, missing persons and juvenile runaways, and have added the ability to deploy nalaxone to combat the rise in opiate related deaths.

All of this activity is documented in written reports which assist officers when presenting testimony and evidence in court. Every time a police officer handles a call, the officer is committed to providing the best service with confidence and pride.

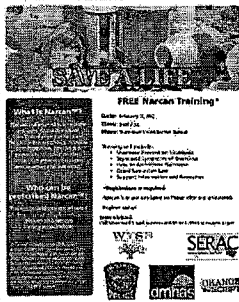
Patrol Services works cooperatively with other law enforcement and governmental agencies, non-profit groups, including Senior Services, Emergency Management, Youth Services, Recreation and Parks, the Department of Children and Families, and Safe Futures (which provides domestic violence counseling services). These types of partnerships have allowed for the continued regional Southeastern Connecticut marine patrol which provides maritime safety, equipment, and training while lowering individual department costs through sharing.

The Department, partnered with the State of Connecticut, continued to utilize Drug Recognition Experts (DREs) in the region. Patrol Services has two (2) nationally recognized DREs who provide expertise in targeting the crime of Driving Under the Influence to include Drugged driving. The DREs also provide regional training for a program known as "ARIDE", which teaches patrol officers the signs and cues necessary to identify and arrest persons operating motor vehicles while under the influence of drugs, which has had a larger impact with the medical Marijuana legalization. Numerous Waterford Officers have attended ARIDE classes and more are scheduled.

During the 2018-2019 fiscal year, the patrol division had the following activity:

Reported Incidents requiring case numbers (criminal/non-criminal)	2,311
Total Arrests	1,015
DUI Arrests	116
Narcotics Arrests	84
Warrants Served	265
Traffic Stops (includes infractions, misdemeanors, and written warnings)	6,119
Larceny/Shoplifting	372
Nalaxone uses	30

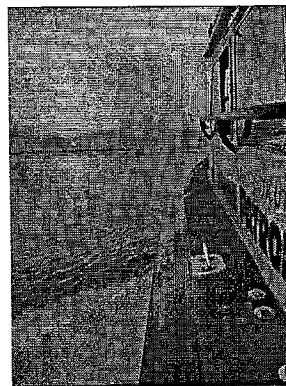
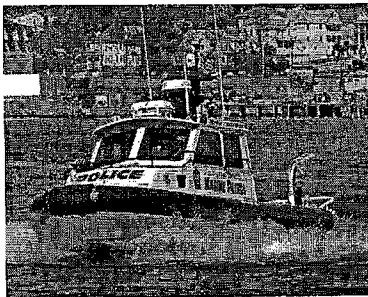
The continued support of the Crisis Intervention Team (CIT) assists with the understanding of emotionally disturbed people (EDP) on the street. The CIT program changed the required forms for referring an EDP to the hospital for evaluation, which resulted in a more streamlined documentation process for the patrol officer and a more consistent assessment of the patient for the hospital staff.



The Department continues to partner with the Yale New Haven Health Care system at the Lawrence and Memorial Campus in New London, to obtain life saving prescription medication known as Nalaxone that combats the effects of opiate related symptoms. Officers on patrol are often closer and have the ability to be first on-scene to these types of calls. Officers have deployed this medication numerous times since its implementation in late 2015. Since the implementation of this program the potency of street drugs has continued to increase which has resulted in Officer

exposure to the effects of these opiate related drugs. The region's law enforcement worked with the States Attorney Office to implement policy changes to make the officers safer, and the Waterford Police Department purchased equipment that minimizes officer exposure to hazards. These changes provide a safer environment for the officer and reduce our exposure to increases in workers compensation costs.

MARINE PATROL



The Town of Waterford Police Department and the Town of East Lyme Police Department continue to operate a regional patrol. Towns both share responsibility with staffing, maintenance and fuel costs. The Southeast Marine Patrol vessel patrols the navigable waters of both communities to include the Niantic River, Niantic Bay, Long Island Sound, Fishers Island Sound and the Thames River.

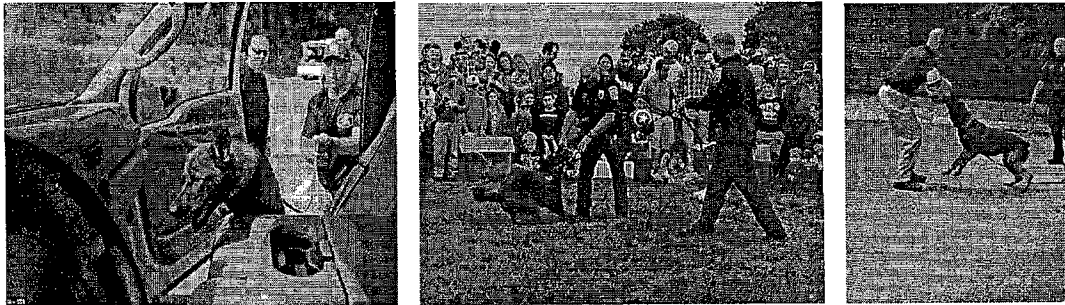
The Southeast Marine Patrol is available for service calls year round and staffed by one Waterford Officer and one East Lyme Officer on various weekdays, weekends and holidays from Memorial Day to Labor Day.

For the fiscal year 2018/2019, the Southeast Marine Patrol conducted sixty six patrols totaling over three hundred twenty-nine hours. The Southeast Marine Patrol conducted one hundred thirty seven recreational boating inspections during these patrols. The Southeast Marine Patrol responded to and assisted seven disabled vessels, three overturned vessels with people in the water and one vessel that had run aground.

Scheduled maintenance for the Southeast Marine Patrol vessel is in the spring and fall. The spring maintenance period consists of power washing the hull, painting as required and preparing for the summer boating season. In the fall maintenance consists of servicing the vessels outboard motors, power washing the hull and preparing for colder weather.

As Waterford Police Department's representative, Sergeant Pettigrew participated in monthly meetings of the New London Marine Group regarding the safety and security of the maritime environment for the areas of Long Island Sound and the Port of New London. Through the New London Marine Group, the Eastern Marine Patrol was awarded a Federal share \$24,000 Marine Unit maintenance / sustainability Port Security Grant through FEMA. This grant performance period expired in September 2019.

K9 UNIT



The 2018/2019 fiscal year was a very successful year for the Waterford Police Department's K9 Unit. Officer Flanagan and K9 Tonka, a six-year-old German Shepherd, who is a dual purpose patrol and narcotics detection K9, had continued success throughout the year. Officer Epps and K9 Neo, a three year old Belgian Malinois / German Shepherd crossbreed who is also trained in patrol work and narcotics detection, hit their stride in their second full year as a team. The teams were used a variety of capacities and had nearly 200 usages throughout the fiscal year.

The K9 units continue to provide support to Patrol Services and Investigative Services. This includes searches for missing persons/suspects, locating stolen items/article searches, conducting narcotics searches, and apprehending wanted suspects. The K9 units also provides a high level of officer safety by searching buildings and areas where criminals posing a high risk of danger may be concealed. During FY 2018/2019, the K9 units provided assistance to outside agencies (both in Waterford and outside of Waterford) to include local police departments, Connecticut State Police Statewide Narcotics Task Force, ATF, FBI, United States Postal Service, and the Connecticut Department of Parole / Probation.

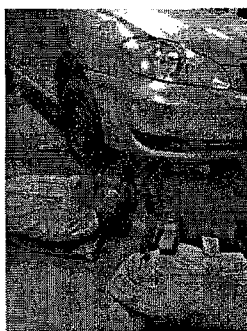
K9 Tonka and Officer Flanagan: This team continues to stay active on road and had numerous narcotics arrests during the 2018/2019 FY. On 7/25/19 K9 Tonka and Off. Flanagan responded to the Pigs Fly restaurant after staff called about two patrons acting suspiciously. After further

investigation K9 Tonka was deployed for a narcotics search and indicated on the center console where 4 grams of crack cocaine were located. On 11/28/19 the team conducted a MV stop in the Crystal Mall parking lot after getting a tip from a Connecticut Parole Officer regarding suspicious activity. K9 Tonka was deployed for a narcotics search with his assistance two knotted bags of heroin were located in a pringles container. Based on the findings inside of the vehicle, a subsequent arrest warrant was applied for the suspected narcotics dealer and he was arrested on a later date. On May 21, 2019 this team assisted the ATF with a narcotics search after a suspect (a felon) was found to be in possession of a handgun. K9 Tonka performed an exterior open air sniff and indicated on the exterior gas cap where 17.5 grams of heroin was found hidden. K9 Tonka also assisted patrol with several missing person tracks, building/area searches, and article searches throughout the year.

K9 Neo and Officer Epps: This team continued to develop and was involved in numerous narcotics arrests during the 2018/2019 fiscal year. One specific incident was during the summer of 2018, in which K9 Neo and Officer Epps assisted in a search warrant on a residence. The team initially held the rear perimeter of the residence while the search and seizure warrant was executed and then assisted with the search. During the search, K9 Neo showed a positive indication for the presence of narcotics on the safe in the basement of the residence. Located inside the safe was approximately 4 ounces of cocaine, 4 grams of fentanyl, 8 ounces of heroin, 1.5 ounces of marijuana and various prescription pills. In January of 2019, the team responded to a domestic violence incident during evening shift where the female suspect fled out the back door of the residence prior to police arrival. Officer Epps deployed K9 Neo for a track and successfully located the female hiding behind a shed to the rear of the residence on an adjacent street.

Both K9 teams are certified by NAPWDA and CPWDA in patrol and narcotics (Dual Purpose Police K9's). Both K9 units continue to participate in public K9 demonstrations and community events throughout the year at various events/locations to include safety fairs, Camp DASH, Waterford's annual Harvest Festival, nursing home visits, school visits, and visits to the senior center. The teams routinely attend Waterford High School's Criminal Justice Class for a two part demonstration (one part is a practical demonstration and the other part is done in the classroom). The teams also participate in the Youth Promise education program sponsored by the Waterford Youth Services Bureau and attends each elementary schools fifth grade graduation to perform a demonstration. This event, which is highly anticipated by the students at our elementary schools, is also a highlight for the K9 officers and their partners as they enjoy teaching our youth and showcasing the talents of our K9s.

INVESTIGATIVE SERVICES



Investigative Services is comprised of Detectives, Investigators, School Resource Officers and Task Force Officers under the supervision of a Detective Sergeant with oversight from a Lieutenant. The Investigative Services Unit is responsible for investigating major criminal incidents within the Town of Waterford, along with state and national cases that have ties back to Waterford. The Investigative Services Unit routinely works with other agencies to investigate cases that have crossed jurisdictional boundaries. The Investigative Services Unit conducts necessary background checks for pistol permit applications as well as conducts weapons compliance investigations on persons prohibited from possessing firearms, and addresses checks sex offenders. Investigative Services is charged with vetting any person or organization that conducts door-to-door sales of goods or services within the Town's borders. Once vetted those who have passed the process, are issued permits to show residents that these vendors are within compliance of the Town Ordinance.



Lieutenant Timothy Silva

During FY 2018/2019, Investigative Services was led by Lieutenant Timothy Silva, and comprised of the following personnel;

Detective Sergeant Edward DeLaura, Detective Morgan, Detective O'Connell, Investigator Eric Fredricks and Investigator Raymond Carroll.

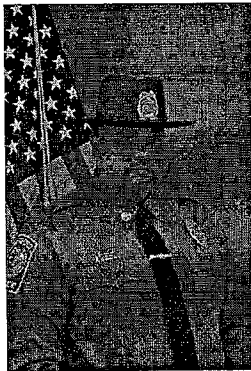
Investigative Services was responsible for the following cases in FY 2018/2019:

Burglaries (Residential and Commercial)	9
Fraud/Larceny	25
Sexual Assaults	22
Narcotics Investigations	12
Pistol Permit background	100
Untimely or overdose deaths	9
Robberies	2
Assists to Other Agencies	21
State Weapons Compliance	4
Vendor Permits	35
Suicide Investigations	3

The School Resource Officers (SRO) are present in the school system all year with an officer assigned full time to both the Waterford High School and the Clark Lane Middle School. These two officers also cover the Town of Waterford's three elementary schools, and two magnet schools.

The SRO's are responsible for school-based investigations, coordinating school based education programs - Youth Promise, Freshman Seminars and Health Class Seminars. They are responsible for working in cooperation with Waterford's Juvenile Review Board and reviewing all juvenile arrests that may not have to enter the juvenile court system. They also coordinate with the Department of Children and Families, Waterford Youth Service Bureau to develop and realign mentoring programs, diversionary options for all youthful offenders. The SROs address school security concerns to include the coordination and monitoring of lock down drills, fire drills, shelter in place and evacuation drills.

All juvenile cases that the WPD investigate are forwarded to the two SROs for review. Once the review was complete, these officers process those case reports for their final destinations, to include juvenile court, diversionary programs, and the records division for storage. During the summer months when school is not in session these officers return to the Patrol Division.



CLMS School Resource Officer Daniel Lane



WHS School Resource Officer Megan Sylvestre

Investigative Services oversees the Officer assigned to the State of Connecticut Cold Case Squad, which continues to investigate and solve murders closed long ago by their respective police departments. The Southeastern Connecticut Cold Case Squad continues to investigate the homicide case of Kyle Seidel and Christopher Schmeller.

TASK FORCE OFFICERS

Safe Streets Task Force

Investigative Services oversees the Officer assigned to the FBI Safe Streets Gang Task Force. The mission of the task force is to identify and target for prosecution criminal enterprise groups responsible for drug trafficking, money laundering, alien smuggling, and crimes of violence such as murder and aggravated assault.

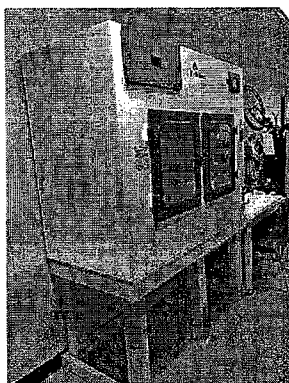
Connecticut State Police – Statewide Narcotic Task Force – Eastern District

Investigative Services oversees the Officer assigned to the Statewide Narcotics Task Force (SNTF). SNTF utilizes a regional approach to combatting drug trafficking organizations through the investigations of the sale and use of illegal substances by taking Law Enforcement Officers from neighboring communities to conduct drug and human trafficking investigations. Officers assigned to SNTF are sworn in under the State Police and are provided powers of arrest for the entire State of Connecticut. Agencies who have officers assigned to this task force are able to share resources such as personnel and equipment while maintaining a fiscal responsibility to the taxpayer. Additionally, Towns receive funds through the sale of items lawfully seized as a result of these investigations.

Task Force Operations/Results

During the fiscal year represented in this report the two officers assigned to the Safe Streets and Statewide Narcotics Task Forces have conducted and seized the following:

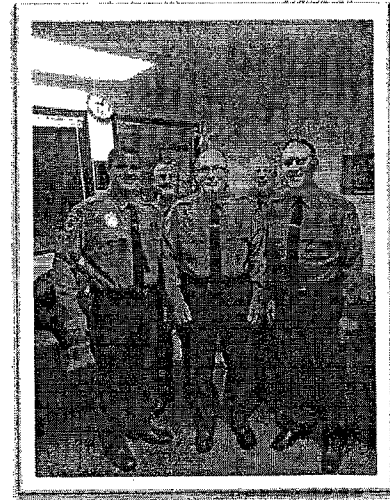
- 4 Search and Seizure Warrants Served in Waterford
- 56 Arrests
- Over 400 bags of fentanyl, 150 grams of crack cocaine, various amounts of heroin and methamphetamine within Waterford.
- 2 Title three wiretap investigations ending in Federal convictions.



CHAPLAIN PROGRAM

The Waterford Police Department continues to utilize the Chaplain program, which has become an integral part of the Police Department. There are four volunteer Chaplains (five shown) who assist our community and employees in times of illness, injury, or death.

One volunteer Chaplain is on call for a one week period, with a second as a backup. A main function of this unit is to respond with officers in the delivery of death notifications within our community. Department Chaplains visit employees and family members in local hospitals and can assist in funerals. This non-denominational Chaplain program is made up of community rooted volunteers without cost to the department. The Chaplain program has also provided funeral services and other religious services for people in the Waterford Community, as after the family deals with the Chaplains they realize what a fantastic service this provides.



ADMINISTRATION



Records Department The Waterford Police Department Records Department was staffed by Dorrie Robinson, Joyce Brown, and Valerie Tremblay. During fiscal year 2018/2019 Dorrie Robinson resigned, leaving the Records Department understaffed for a period of time. The Records Department is tasked with all records for the Police Department, along with numerous requests for services, which are listed below. They are often the first point of contact for the Police Department and are a tremendous asset to the Police Department.

The Administrative Services section of the Police Department is led by Lieutenant Nicole VanOverloop, and encompasses the Records, Training, Court and Evidence segments of the Waterford Police Department. Lieutenant VanOverloop also manages the Waterford Emergency Communications Center under the advisement of Chief Mahoney, the Interim Emergency Management Director.



Lieutenant Nicole VanOverloop

The Records Department was responsible for the following transactions during FY 2018/2019:

Tickets Entered (written warnings, summons/infraction, parking)	3,852
Freedom Of Information Act Requests/Insurance requests	1325
DOC/Court/DCF/Other police department requests	280
Motor Vehicle Accidents (data entry/MUCC)	967
Patrons Assisted at Lobby Window	1345
Warrant Data Entry	371

Department Policies and Procedures were created, updated, and/or reviewed over the past year over the past year in preparation for conversion to Power DMS where all our policies and procedures will be online once finished. In March, the WPD was audited by the State of Connecticut for compliance with 16 minimum standards associated with the "LESP" or Law Enforcement Standards and Practices program, Waterford PD was found compliant.

Criminal Justice Information System (CJIS)

Continue to participate in a training program for the Department's CJIS system, including an ongoing review of policies and procedures.

Freedom of Information

Reviewed the Freedom of information Act requirements and requests for department information and conducted ongoing compliance reviews of records and warrant activity.

Dominion/Millstone

Coordinated Waterford Police Department participation in Millstone Force on Force drills and participated in Millstone Work Group meetings regarding security and activity.

Schools

Participated in meetings to assist with the Waterford Country School youth and police interaction; conducted voting/primary day safety review and reviewed and worked with the Waterford Public Schools Superintendent's office for the annual safety procedure for the Waterford Public Schools.

TRAFFIC SERVICES



Since March 2018, Officer Ryan Spearrin has been in the Traffic Officer position and continues to make roadway safety for residents and visitors its main priority. The Traffic Officer continues to use an unmarked vehicle to conduct more effective motor vehicle enforcement in an effort to observe normal traffic patterns and operator behavior in response to residents' complaints. The Traffic Officer additionally monitored parking violations at schools and on public roads, issuing parking tickets when needed. The Traffic Officer works with the Department of Public Works to handle and requests for regulatory signage, roadway improvements and line of sight issues from resident complaints.

The Traffic Office coordinated 21 special events, which occurred on town and state roadways in Waterford during the year, increasing from last year. These events included road races, motorcycle parades and other charity fundraisers that required permits. The permits required coordination between the event coordinator, fire-police, the traffic office and the DOT. Coordination with neighborhoods due to overflow from Ocean Beach on New London occurred during some summer weekends, and follow up by the Traffic Officer ensured that resident's complaints were acted upon, resulting in better traffic flow during these busy times.

The Traffic Officer routinely works with the Department of Public Works (DPW) for road construction projects in town to ensure traffic and pedestrian safety. Due to the increase in road construction and lane restrictions on Waterford Roadways, the Traffic Officer monitors the work areas to ensure safety for roadway crews and no unnecessary travel restrictions for motorists. A few of the larger projects reviewed and coordinated included the gas line installation in Quaker Hill, milling and repaving of Vauxhall St Ext. The Traffic Officer also assisted in coordination with the large-scale state DOT projects such as the replacement of the I-395 Bridge and the milling and repaving of Route 156. Traffic monitoring, control and ongoing coordination for these long-term projects will continue throughout 2020. The Traffic Officer designed a traffic-calming feature to the Clark Lane roadway using a large painted median, in efforts to slow down motorists traveling through the school zone.

The Traffic Office coordinated highway safety grants offered through the State Department of Transportation (DOT). These grants included; Driving under the Influence (DUI); "Click it or Ticket" Seatbelt Safety; and Distracted Driving. The grant funds awarded by the Highway Safety office offset the costs of the department's initiatives in these areas by more than \$16,000 in FY 2019. DUI checkpoints and roving patrols were conducted throughout the year in efforts to keep the roadways safe.

The Traffic Office was able to acquire an additional radar speed display unit, which has proved to be a valuable tool for residential traffic calming. In addition to the speed display the Traffic Officer

continues to conduct speed studies on primary and secondary roads. These studies requests come from multiple sources such as resident speed complaints, upcoming town projects or follow up studies. The Traffic Office conducted 17 new speed studies in 2019 and 14 additional speed studies with duplicate locations, to compare to previous years.

The Traffic Officer continues to attend training for speed enforcement equipment such as Radar and Lidar units. Additionally they Traffic Officer attends training on Motor Vehicle Accident data, Roadway Safety, Pedestrian and Bicycle Safety to ensure Waterford Roadways are safe for everyone.

TECHNOLOGY



The Police Department also began using a participating in a free smartphone application called “Neighbors”. This app is free to anyone and allows for the sharing of any video or image relating to crime with the community at large. The platform also allows users the choice to anonymously or with permission, share videos with the police. The Police Department also has the ability to request users to check any surveillance cameras they have for a specific period and, if they choose, share that data with us. The platform is based on the social media model for information sharing and leave the decision to share with the user. This free program has provided a cost effective way for the community to share real-time data with our agency without any financial impact on the taxpayer.

The Department continues to use the Naval Criminal Investigative Services (NCIS) “Linx” database, which allows Waterford officers to review police records from over fifty other municipal and state police agencies in New England and over one thousand four hundred agencies nationally. This consistent flow of information, and the ability to retrieve incident and arrest information instantly from across the State and nation, has dramatically changed the way officers investigate and solve crimes.

The Department continues to utilize the Model Minimum Uniform Crash Criteria (MMUCC) reporting system for motor vehicle crashes. These MMUCC reports are meet the national standard for motor vehicle accident reporting and are filed electronically. We have also taken steps to make these electronic reports immediately available on-line, for a fee, to those involved in a collision.

The Police Department continues to engage our citizens with social media, allowing them to learn what the Police Department does on a daily basis as well as learn who our officers are. The Department maintains a website, waterfordpolice.org, a twitter feed, [@waterfordpolice](https://twitter.com/waterfordpolice), and a Facebook site with almost 14,000 users, facebook.com/waterfordpolice. Through these various

outlets, the Waterford Police Department has solved numerous crimes and reunited victims with their property. We have also showcased community events and everyday heroes that “do the right thing” in the town. The use of these outlets allow engagement with our community and continue to showcase transparency in our daily actions.

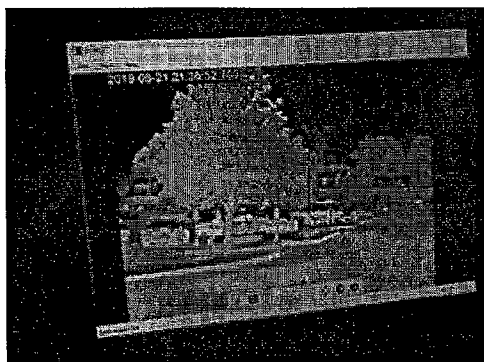
Technology is and will continue to be a major part of the Waterford Police Department due to the changing landscape of criminal investigations as well as the need to share information with the other law enforcement entities and the public in a more efficient manner. Information technology is used in every facet of the police department, from the patrol investigations and motor vehicle accident reporting to records retention, evidence processing and detective investigations.

The Waterford Police Department works cooperatively with the Emergency Communications Center and Board of Education Information Technology Department to locate the best options available for the purchase and implementation of technology related products. These decisions are then presented to the Town IT Committee, which has been very supportive of the Department's efforts in this area. This approach allows for new technologies to integrate seamlessly with the existing Town infrastructure while being presented to in a manner that allows for a larger scale plan to be developed. Technology continues to increase faster than the Police Department can keep up and lease options have been used in conjunction with cloud based technology to stay current. The Police Department now has a full-time Information Technology employee on-site to manage the ever growing technology needs of public safety environment. This position was reclassified from a previous secretarial position. This addition adds expertise and hands-on experience to the previously implemented technology team that is comprised of includes officers and police administrators. This team is used to research, review, and maintain software and products that can make existing processes more efficient and less time consuming.

The Department has used technology for the timely release of required information through social media and scanning documents directly to media sources which build trust within the community. These same processes also allow for better information sharing between law enforcement agencies giving us twice the impact for the same price. The Department continues to seek different ways to upgrade its systems and the way policing is conducted. The agency continues the use in-car video for patrol officers which continues to be a valuable asset in with court related documentation, investigative leads, and building trust for those we police. The agency also has undertaken the project of upgrading its Records Management System (RMS) to a newer web based platform. This update brings a system implemented in 1999 into the 21st century with a better user interface and enhanced reporting and customization capabilities. The new RMS product from Central Square Technologies (formerly TriTech) has allowed our department to customize reports, build our own forms, enhance supervisor case management, and add a notifications system all while allowing officers to complete reports more efficiently and return to other duties. This update process required retraining of the entire agency, which was made possible through the efforts of a dedicated team of department members including officers, supervisors, and civilian staff. The end result is a RMS product that meets the needs of the 21st century.

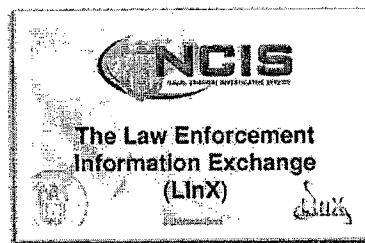
In additional to the RMS update, our mobile computing platform received the ability to have limited functions placed on department issued smartphones through an application called “Field Ops”. This enhancement allows for officers not equipped with or having immediate access to

Mobile Computers, to have access to real time data while in the field. This gives members such as Student Resource Officer's (SRO), Detective's, and the Traffic Officer the ability to see calls for service quicker, make notations to calls or share information to all units responding an emergency in a shared platform. Field Ops is used in conjunction with our current tablet computers that are assigned to every patrol car. Both Field Ops and the mobile computing software interface with our Computer Aided Dispatch (CAD) system to seamlessly integrate information into one place. The suite of systems allows for direct entry of data into our records management system making documentation easier and quicker.



We also began outfitting patrol vehicles with thermal imaging cameras. The technology updates the traditional mounted police spotlight with an LED light and a thermal camera. The camera displays a thermal image directly on the tablet computer within the vehicle. This technology allows for quicker locating of suspects or victims during all hours of the day. This piece of equipment required limited training as it was incorporated into an existing piece of equipment.

The Department continues to use the Naval Criminal Investigative Services (NCIS) "LinX" database, which allows Waterford officers to review police records from fifty other municipal and state police agencies in New England and over one thousand four hundred agencies nationally. This consistent flow of information, and the ability to retrieve incident and arrest information instantly from across the State and nation, has dramatically changed the way officers investigate and solve crimes.



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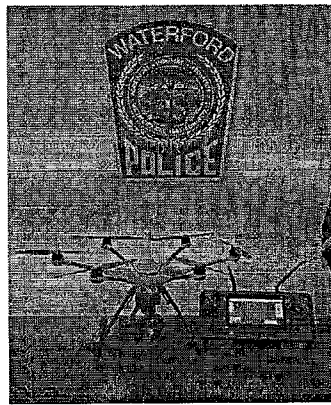
UNMANNED AERIAL VEHICLE



Accident Investigation involving WPD Officer



NLFD fire scene searching for victims in unstable building



YUNEEC H250 Drone

The Waterford Police Department established an Unmanned Aerial Vehicle (Drone) Unit at the end of 2018. The creation of the unit was in thanks to Millstone/Dominion power facility's donation of a Yuneec H520 drone, as well as funds for licensing and training. The drone has both thermal and regular picture and video capabilities. The drone is to be used for search and rescue, accident investigation, evidence recovery, and other public safety needs.

In January, 2019 Sgt Ferland, Officer Spearrin, Officer Surdo, Officer Nickerson, and Officer Genung all received their Remote Pilot Certifications through the Federal Aviation Administration (FAA), allowing them to legally fly the drone for law enforcement purposes. The drone has been used for multiple incidents within Waterford, as well as assisting neighboring agencies with mutual aid. Some of the highlights include:

- Aerial photographs and video of a rollover accident involving a Waterford Police Officer.
- Assistance to the New London Fire Department searching and photographing a vacant industrial property, which was unsafe for people to enter after a fire; in which they believed someone may have been inside during the fire.
- Assistance to the East Lyme Police Department in obtaining aerial photographs of a homicide scene and surrounding area.
- Assisted with multiple searches for missing/runaway individuals; all of which resulted in the individuals being located unharmed.
- Obtaining aerial photographs of neighborhoods for participants of the Cognitive Issues program.
- Inspections of radio towers and equipment maintained by and used for communications by the Town Of Waterford.

TRAINING



Training is not only required by state mandate, but is essential for officer development. Training also benefits the officer, agency and town in defense of litigation as it demonstrates that we have provided the required training and have been proactive in getting our officers advanced training in critical areas as well. As new societal issues become a part of law enforcements response, the training of officers in these areas also provides for a better service to the people we serve. In addition to the required police training, the training department is involved with and coordinates many other functions as well to include community outreach, recruiting, entry level testing and others.



Drone training for Sergeant Ferland, Officer Spearrin, Officer Surdo, Officer Nickerson, and Officer Zaldivar.

In June, 2019, Lt. Nicole VanOverloop was assigned to training as Lt. Marc Balestracci was promoted. Lt. VanOverloop was later promoted to the rank of Lieutenant in August, 2019. Currently there is a Sergeant in a light duty assignment for WPD Training purposes.



Then Training Sergeant
Nicole VanOverloop

The department continues to use in-house training videos to provide new and refresher type roll call trainings. The videos, filmed and edited internally, allow free training and updates to every Waterford officer. They also allow the department to correct deficiencies when they occur with minor issues.

Training has also focused on recruitment as our agency, like many others, has seen significant decreases in candidates interested in law enforcement. Our agency now attends recruiting events to educate and draw interest to our organization when openings occur.

In March, 2019 The Waterford Police Department started a new program for families who are dealing with cognitive issues including dementia and Alzheimer's Disease. In coordination with Waterford Senior Services and with training from the Alzheimer's Organization, our agency began a voluntary program where families and police can work together to prepare for when police services are needed. This program allows families to meet with members of the Waterford Police Department when their family member has memory issues including Alzheimer's disease or dementia, allowing an exchange of information including recent pictures, family contacts and other important details so that in the event of an emergency, police can be well prepared to respond quickly, appropriately and with care.

The Training Sergeant also coordinates the hiring and 400 hour field-training program of new officers. Our agency hired four new officers in 2018 who either attended the police academy and/or transferred in from outside departments.

Training is also a significant time and financial expense for several reasons. Officers must receive the required training when available, oftentimes falling on scheduled days off or on shifts that are not their assigned working hours. Due to the lack of classes being offered at the police academy, officers are attending trainings at locations all over Connecticut and Rhode Island. This travel adds time and cost to the training overtime budget. With new mandates being issued for training and the lack of courses offered, the need of training in-house instructors has become a focus moving forward.

Each year, approximately 1/3 of the agency must attend the three-year recertification training course offered through the Law Enforcement Council. As Connecticut officers are required to obtain 60 hours of in-service training instruction every three years, this course provides 40 hours towards reaching that requirement. In addition, officers must receive 9 hours of firearms training in that same time period. Officers who possess a patrol rifle require additional training time as well.

To complete officers mandated training and to prepare for future training concerns, we focused on several classes that we feel benefit the town, agency and officers. Classes such as: Countering Violent Extremism in Schools, Preventing Domestic Violence Liability, Fundamentals of Analyzing Traffic Problems, Valor-Officer Safety and Awareness, Defensive Driving, Human Trafficking, Customer Service for Public Safety, Crisis Negotiations, Cell Extraction, Alzheimer Awareness, Autism Awareness, Impaired Driving, Advanced Digital Forensics, Police Use of Force for Supervisors, Crisis Intervention, to name several of the courses that were attended by officers at varying levels within the agency.

Each year, approximately 1/3 of the agency must attend the three year recertification training, which requires every Connecticut Police Officer to obtain sixty hours of in-service instruction.

Our officers attend a forty hour recertification program, provided by the Law Enforcement Council, that covers twenty-eight mandated hours as well as twelve elective hours. We also are required to provide nine hours of Firearms Training (pistol). Officers that are issued rifles also complete a separate rifle qualification. Three of the "Firearms" hours are mandated as Use of Force training. We provide two firearms range sessions yearly, one the annual qualification session and one a low light session. Officers continue to purchase their own rifles, which must be maintained and trained as if they are WPD weapons. This increases the amount of patrol rifles on the street, and allows the Department owned rifles to be turned over to other Officers who were not previously assigned.



In addition to the recertification mandates, there are several areas of training that are required to receive refresher training, such as Use of Force instructors, Weapons Armorers, manufacturers such as TASER, and the Connecticut On-line Law Enforcement Communications Teleprocessing (COLLECT).

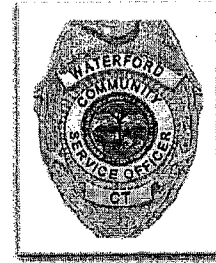
To complete officers' mandated training requirements, we focused on several classes that we feel benefit the Town, Officers, and Agency. Classes such as Interview & Interrogation, Advanced Roadside Impairment Driving Enforcement (ARIDE), and High Visibility Enforcement (HVE) are examples that satisfy training hours and benefit the agency by increasing detection and enforcement productivity.



After completing an in depth hiring process, we hired Officers Vincent Mancini and Stephen Rogers. Officers Swarr and Blanchette graduated from their Police Academy Recruit class. After their graduation, they both began a minimum 400-hour Field Training and Evaluation Program, pairing them with a certified Field Training Officer (FTO) to learn and demonstrate proficiency to allow for their certification as a Connecticut Police Officer.

COMMUNITY SERVICE OFFICERS

In 1991 the Police Department moved into a new building, which for the first time was separate from the dispatch center. This meant that there were times when the new building could be unattended. In the past, if a member of the public came to the police facility, they were met with, at a minimum, a dispatcher. The migration to the new building removed this ability and required a sworn officer to be stationed in the police building to meet with the public or monitor a prisoner that was being held for court. This problem gave birth to the Community Service Officer program which the Department still utilizes.



For the first time this year, in conjunction with the East Lyme Police Department, the CSO position became a 24 hour, 7 day a week, 365 days a year position, which is supplemented with pay from the ELPD.

This program has a dual purpose; first and foremost, to provide a more cost effective intermediary between the public and services needed and the ability to monitor arrested persons, and secondly, to provide an environment to evaluate and vet potential police officers. Over the years the CSO program has hired 8 CSOs to full time Waterford Police Officers, with 4 of them promoted to supervisory roles and 4 others having been assigned to specialized units within the Department. Other CSOs have been hired by other municipal and state police agencies.

The police department has seven part-time Community Service Officers (CSOs); each are non-sworn personnel with no arrest authority. The CSOs complete a 24 hour in-house training course in various skills such as prisoner control, fingerprinting, processing of prisoners, paperwork, and Records Management System (RMS) familiarization, as well as an eight to ten shift field training process. They are also required to attend a 24 hour State mandated training on the use of the COLLECT/NCIC computer systems. The CSOs are required to be knowledgeable in officer safety, defensive tactics, data entry, booking procedures, and first aid.



CSO Reed

CSOs can be distinguished from police officers by their navy blue uniforms and that they are relegated to the station. The CSOs each work a maximum of 19 hours a week and cover the station around the clock every day of the year.

The CSOs' primary job functions include greeting residents and other members of the public to assisting with directing them to the appropriate service, processing prisoners, and building security. The CSO's also assist in the Racial Profiling Initiative, Records Management data entry, and other requirements of the police function. CSO's also help with the Residential House Check program by inputting requests as they come in and updating the logs when residents

return. A CSO in the building allows the officers and Shift supervisor to remain on the road and available for calls for service. This uses a lower cost employee to monitor prisoners and greet the public who enters the police building while keeping the more trained officers available to respond to emergencies.

NEIGHBORHOOD WATCH

In the Spring of 2018 Sergeant Michael Fedor was assigned to restart the Waterford Police Department Neighborhood Watch Program. He was tasked with reconnecting with old Neighborhood Watch Coordinators, developing an outline for the program and ensuring there were regularly scheduled meetings. Since the restart of the program Sergeant Fedor has held six monthly meetings in the Waterford Police Department Training Room. There are currently five actively participating neighborhoods (Goshen Rd, Myrock Ave, Melanie Rd, North Rd and Niantic River Rd).



Sergeant Michael Fedor
Neighborhood Watch Coordinator

Listed below are the goals that Sergeant Fedor set for the Waterford Police Department Neighborhood Watch:

1. The Neighborhood Watch can be a force multiplier by increasing awareness in our community, educating citizens on how and what to report. Citizens will be able to provide organized information and useful contributions to the Waterford Police Department.
2. Make participating neighborhoods less "crime friendly".
3. Providing Neighborhood Watch signs to actively participating Neighborhoods. The location to be determined by Traffic Office.
4. Establishing contact information to enhance the Waterford Police Departments ability to access neighborhood specific information.
5. Working collaboratively with the public to fulfill the Mission Statement of the Waterford Police Department by helping to prevent crime in our community

To date, the Neighborhood Watch has been successful in addressing concerns in all of the participating neighborhoods. A majority of these concerns focused on motor vehicle complaints, in particular, speeding. By working with the Traffic Office speed studies were conducted in each of the areas. Through these studies, traffic issues were identified and the department Traffic Officer passed along the information to patrol to conduct targeted enforcement.

A successful result of the program involved the area of Goshen Rd. During the summer months as pedestrian and vehicular traffic increases near the beaches. It was noted during several meetings that residents in the Pleasure Beach area noticed an increased police presence during the Summer of 2018 and it was greatly appreciated. Officers were encouraged to spend extra time in the neighborhood completing patrol checks and conducting traffic enforcement.

As the Neighborhood Watch continues to grow, guest speakers are being added to address the concerns of the residents along with identifying new technology such as with wireless video systems that have the ability to tie the neighborhoods together.

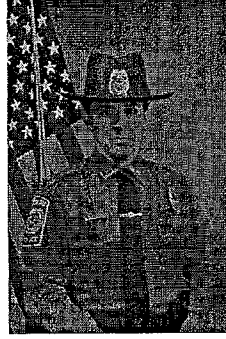
MENTORING



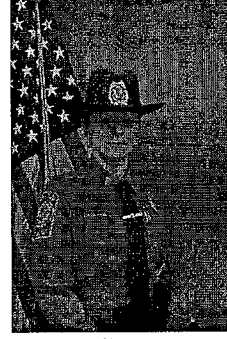
Ofc. Maffeo



Ofc. Krodel



Ofc. Fredricks



Ofc. Sylvestre



Ofc. Epps



Ofc. Blanchette IV



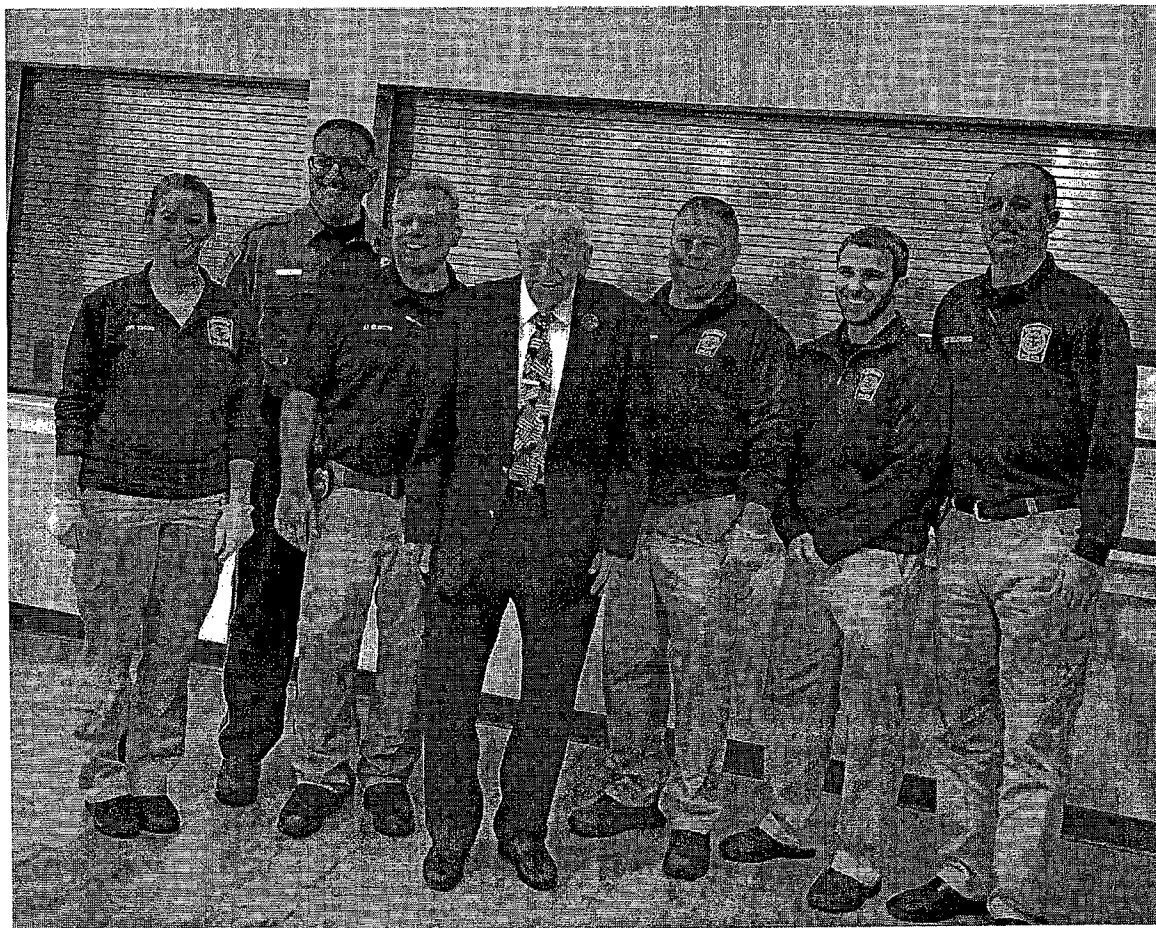
Ofc. Caler



Ofc. Bushwack

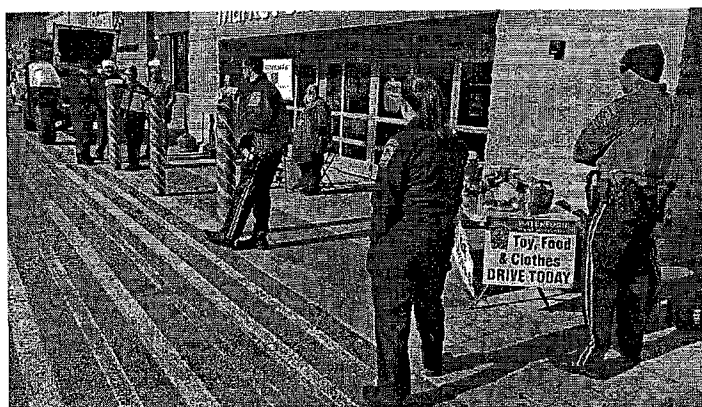
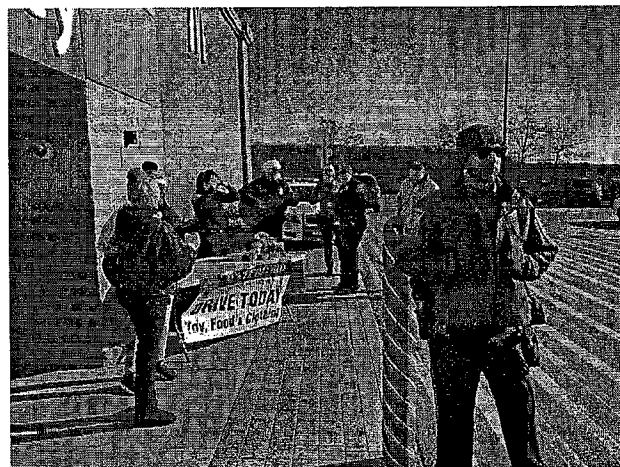
While we consider all our Officer to be mentors, these Officers in particular have gone through a mentoring class, and are teamed up with a child that the Clark Lane Middle School feels needs some additional adult attention. Each have gone through a mentoring class and spend time weekly with a mentee, discussing all manner of life issues, tours of the Police Department, and any issues the mentee may be having. Our thanks to Waterford Human Services for their assistance getting our Officers trained, and to Bree Dolce, the CLMS Guidance Counselor that set this program in motion.

COMMUNITY AND VOLUNTEER EFFORTS



Officers honoring a WWII veteran at Senior Services

The men and women of the Waterford Police Department contribute much of their time in support of many charitable community events. This year they partnered with Youth Services, Senior Services, Waterford Public Schools, other town agencies, and local community organizations as the need arose. Some of these events are as follows - Stuff A Bus, Wal Mart Food, Toy, and Clothing Drive, Harvest Fest, Intern Program, Safety Fair, Touch a Truck – Crystal Mall, Daycare visits, East Lyme Light Parade, Child Fingerprinting, and K9 demonstrations. Several more community and volunteer efforts Waterford Officers worked on are shown here;



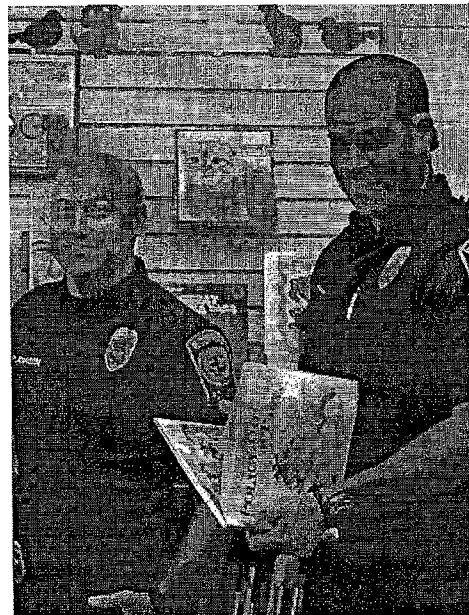
Wal*Mart Stuff-A-Truck – Fire, Dispatch, and Police volunteer a day outside of the local WalMart store to conduct a food, clothing and toy drive to help Waterford Youth Services. This year's event garnered hundreds of toys, numerous clothing items, and we filled the mobile command post with food.





Holiday Decorating – Retired Sergeant Seymour has had one of our elementary schools first grade classes make decorations and decorate a holiday tree in our lobby for years. This year the event was picked up by our School Resource Officers. There is a sing-a-long, and a visit from Santa (He looks suspiciously like Lt. Silva) along with Buddy the Elf (bears an amazing similarity to Officer Fredricks.)

Library visits – Officers Flanagan and Epps, shown here, brought their K9 partners to the library for a K9 demonstration, then read some books to the kids while they were there.

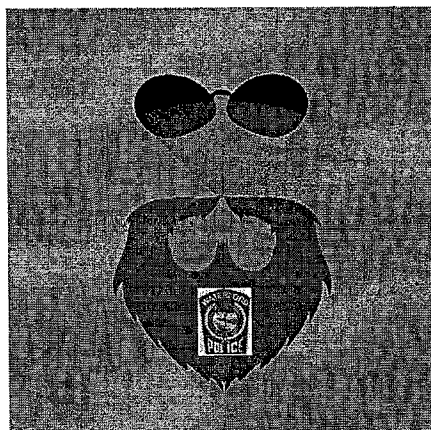


Halloween visits are always a fun time, Officer Lane is shown with some kids from Care A Lot who come see us every year.



Officers stopped by the Clark Lane Middle School to meet with and be served by kids at the "Cougar Café"

No Shave November – Waterford Officers participated in "No Shave November" which allowed them to grow facial hair in exchange for a \$50 donation to a local cancer charity, in honor of former Board of Finance member Anthony "Chip" Jessuck. Over \$1,000 was raised.

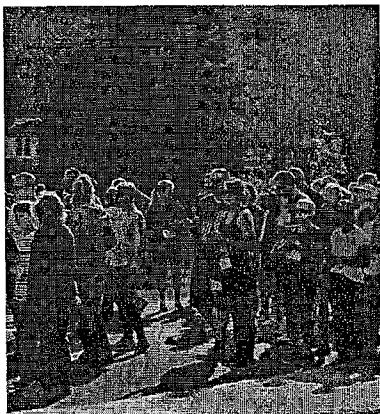


Special Olympics Torch Run – Numerous members of the Waterford Police Department participated in the annual Torch Run for Connecticut Special Olympics. This run is in addition to the "Tip-A-Cop" event that provides donations for Connecticut Special Olympics.

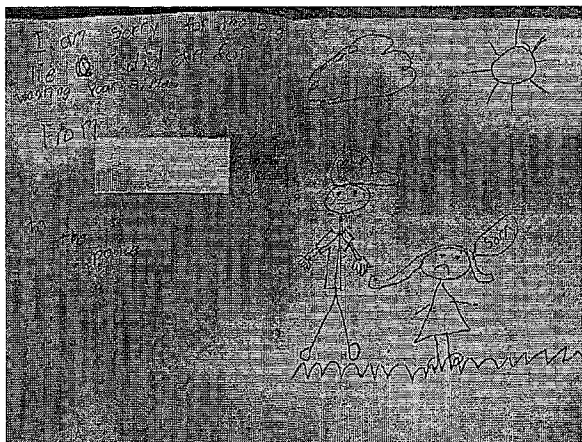
School/Daycare visits – The Waterford Police Department sends Officers to daycares and schools that request us, so kids can play with the police cars and meet our Officers. These visits occur all year long and are a great way of meeting kids and their parents.



Harvest Fest – Waterford Officers participated in the Town's annual "Harvest Fest", partnering with Waterford Youth Services to provide and fit bike helmets for local kids to keep them safe while riding their bikes. Hay rides were given by the WPD Polaris UTV. Officer Fredricks organized and numerous other Officers assisted in this great event.



WPD Annual 5K – The third annual Waterford Police Department Union "5k Foot Pursuit" was held at the Great Neck School. School Resource Officer Sylvestre organized this event, which continues to have great success, and grows in numbers exponentially each year. This event will be continued for years to come.



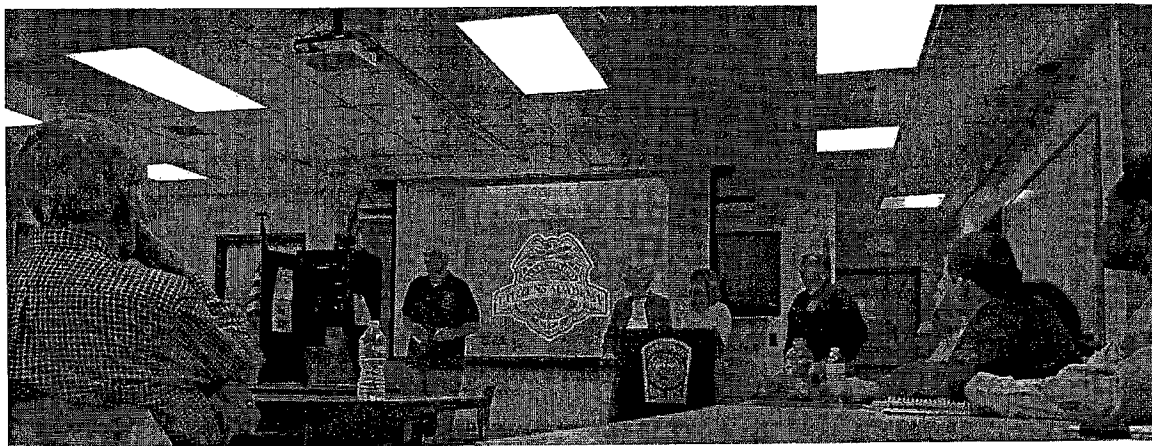
Occasionally we get some cards from people in town, this one was an apology for lying to an Officer at an interaction ☺



The Waterford Police Department, Fire Department, and Emergency Communications Center helps underprivileged youth in our community through the Target corporation "Heroes and Helpers" event held each year at the Waterford Target store. Kids are selected by Youth Services to participate, each is given a \$100 gift card and shops with an Emergency Services person. A special thanks to Officer Eric Fredricks for organizing this great cause.

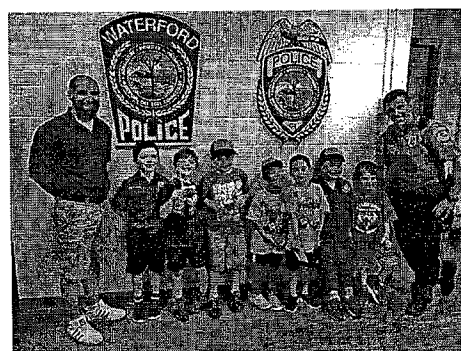
Officer Maffeo picks up Toys collected at The Shack restaurant for Madeline Guarraia's toy drive for children with cancer undergoing treatment at Yale Pediatric Center in New Haven.



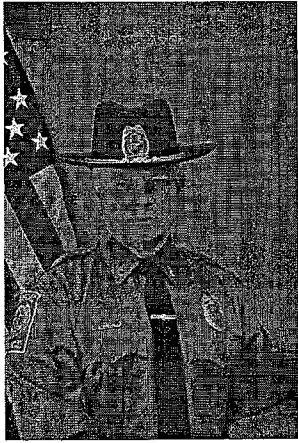


Citizen's Police Academy - The Citizen's Police Academy is held in the spring. The class met one night per week for 11 class sessions covering departmental organization, recruiting & academy life, crime scene investigation, evidence collection, firearms, accident investigation, narcotics identification, juvenile matters, investigative procedures and other topics. CPA members also ride with patrol officers and use the Waterford Police Department Firing Range. Upon graduation, the class has an understanding of police practices, providing a solid base of community support for the Department. We consider them ambassadors of our agency. This program is provided to the community with our officers volunteering their time to present topics and with a generous donation from the Waterford Rotary Club.

The Waterford Police Department has numerous tours of the police department facility, as we believe a community building should be familiar to the taxpayers. Here, Officer Fredricks is shown after giving a tour of the PD to a local Scout group.



RETIREMENTS



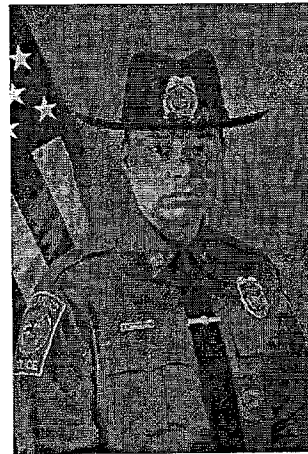
Lieutenant David Burton



Lieutenant Stephen Bellos

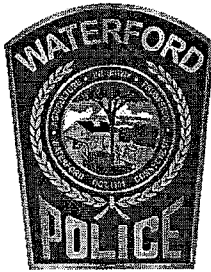


Sergeant James Dimmock



Officer Eric Lewandoski

Congratulations to Lieutenant David Burton, Lieutenant Stephen Bellos, Sergeant James Dimmock, and Officer Eric Lewandoski on their retirements from the Waterford Police Department. Your contributions to our Town and Region will be missed, enjoy your retirement!



CONCLUSION

The Waterford Police Department is focused on providing the best level of service we can for those who live, work, or recreate in our Town. We hold our motto of "In The Community Interest" to heart and truly believe in the public safety aspect of policing. We hope you have found this annual report informative. If you have any questions, they may be directed to Police Chief Brett Mahoney at bmahoney@waterfordct.org.

Respectfully submitted,

By: _____

Board of Police Commissioners

Brett Mahoney, Chief of Police

Thomas A. Sheridan, Chairman

Mark Gelinas, Secretary

William Auwood

James Dimmock

Rob Brule, First Selectman



DEPARTMENT OF PUBLIC WORKS ANNUAL REPORT

July 1, 2018 – June 30, 2019

The Public Works Department performs the duties of engineering, administration, highway maintenance; refuse collection and disposal as well as equipment maintenance for the Town. The Department operates out of facilities at 1000 Hartford Turnpike. This location houses the administrative offices, equipment storage, salt storage building, equipment maintenance facilities and the Bulky Waste Transfer Station.

HIGHWAY DIVISION

Highway Maintenance functions are provided for a total of 242 lane miles of improved Town roads and 0.27 miles of unimproved Town roads with a replacement value of over 430 million dollars. This includes sweeping, catch basin cleaning, roadway patching, resurfacing, tree maintenance and removal, brush cutting, mowing, drainage improvements, traffic sign installation, traffic sign maintenance, line striping and snow removal. It also includes the maintenance of all Town bridges, all Town drainage pipe, which includes approximately 3,000 catch basins, and 33 miles of sidewalks. In keeping in compliance with the Department of Energy and Environmental Protection Permits, we are scheduled to clean the 3,000 catch basins every three years (at approximately 1,000 per year) and sweep all of the roads. Contractors are utilized for special projects that the department cannot complete because it doesn't have the equipment required, i.e. crack sealing, roadway milling, paving, line striping.

The highway division, with the help of a 65-foot aerial bucket truck, maintains approximately 8200 street trees, assists Recreation and Parks in maintaining their ballpark lights and maintains the Fire Department's preemption devices at the major roadway intersections so that the emergency vehicles ensure safe passage through busy intersections.

All traffic signs and centerline striping are maintained by this department. There are approximately 1,944 regulatory signs, 642 warning signs, 12 directional signs and 715 street signs maintained by this division.

SOLID WASTE DIVISION

Refuse Collection and Disposal includes curbside collection of refuse, recyclables, bulky waste and yard waste along with the operation of the Bulky Waste Transfer Station located at 1000 Hartford Turnpike. At this location we also collect bulky waste, metal, yard waste, waste oil, anti-freeze, fluorescent bulbs, electronics, batteries, propane tanks and tires. In FY19, we processed 850 gallons of waste oil, 45.07 tons of electronics, 3185 pounds of fluorescent bulbs, 709 units containing Freon, 775 tires, 129 propane tanks, 1,514 mattresses and 206.73 tons of scrap metal.

Five full time sanitation employees provide refuse collection and disposal services to approximately 8,000 residences, small businesses and Town owned facilities. All Municipal Solid Waste (MSW) collected by

Town crews from residences and by contractors from commercial sites is disposed of at the Resource Recovery Facility in Preston and Lisbon, CT. During FY19, 7,326.18 tons of MSW were delivered to SCRRA by the Town and 5,267.11 tons by contractors for a total of 12,593.29 tons, a 7% increase from the previous year.

Our Single Stream Recycling Program continues to be a success. We collected 2171 tons of recyclables curbside last year. Every ton of recyclables removed from the waste stream resulted in a \$58/ton avoided cost, or a savings of \$125,918 during FY19 at the Preston SCRRA plant. The recycling also nets a minimum \$5/ton in revenue for each ton of recyclables taken to Willimantic Waste. There was \$12,008.15 of revenue realized from single stream recycling in FY19. We continue to operate our own recycling compactor at the Bulky Waste Transfer Station and continue to transport our own recycling to Willimantic Waste for processing. The Town is also working in conjunction with SCRRA and Willimantic Waste on new methods of raising resident awareness of what should be included with recycling materials.

Our crews made 1,664 yard waste pickups as well as 35 paid brush stops during FY19. We also continue to accept brush at our transfer station, collecting \$13,550 during FY19. Total revenue collected for brush is \$14,250.00. We have SCRRA grind it with their tub grinder and we offer the resulting mulch free to the residents.

Public Works is continuing its curbside Bulky Waste Collection, with 268 stops last fiscal year for appliances, sofas, tires and other oversized materials for revenue of \$7,926.00.

EQUIPMENT MAINTENANCE DIVISION

Equipment Maintenance functions are performed at the Public Works Complex for all Public Works, Police, Waterford Utility Commission, Recreation & Parks, Town Hall and Fire Administration vehicles. This represents approximately 190 pieces of equipment and vehicles. The equipment maintenance staff provides full service, from preventative maintenance to major overhauls. In addition, much fabrication work is performed to customize equipment for specific functions. This is particularly beneficial when emergency repairs are required. In FY19 the 5 mechanics have done 1,378 repairs on town equipment.

ENGINEERING DIVISION

Engineering – The engineering function performed at Public Works is to provide engineering reviews and recommendations for the Town. This division consists of the Director and Assistant Director, who perform design reviews and administer highway construction improvement projects. It also includes engineering services in the form of plan reviews and bond estimates for Town agencies such as Planning & Zoning, Conservation Commission and Zoning Board of Appeals.

Highway Construction & Improvement - Projects are designed to address roadway improvements. The repairs for FY19 are as follows:

LED Streetlights

This project is saving the town substantial money in just the purchase of the streetlights. The lights will be switched over throughout the summer of 2019 for even more savings for the Town of Waterford

Milling & Paving

The following roads were completed with milling and paving utilizing the State Contractors:

Westwood Drive
West Neck Road
Mullen Hill Road
Myrock Avenue
Stoneheights Drive
Ellen Ward Road
A small Section of Niles Hill Road

Pepperbox Road

The Town of Waterford secured a LOCIP grant for the mill and pave of Pepperbox Road.

Green Hills Road

This small road was reclaimed and paved to bring the condition back up to better standards.

Municipal Complex Renovation

This project includes the proposed replacement of the Public Works garage and the Public Works and Utility Commission administrative offices. The committee secured funding and awarded the bid. Construction began in the spring of 2019.

ADMINISTRATIVE DIVISION

The Administrative Division, through the Director, Assistant Director, General Foreman, Office Coordinator and Clerk Typists, coordinate the Department functions to ensure the most reliable, cost effective service to the residents.

This office maintains the fuel records for the three fueling sites in Town. These sites are located at the Public Works Department, the Police Department and the Cohanzie Firehouse. We also perform and oversee inspections at these locations and make sure that they are in DEEP compliance. The DEEP permit registrations for these sites are also handled by our Department.

Public Works also operates the Fairbanks Scale system at the Bulky Waste Transfer Station. Together, the scale and the software, Advanced Weighing System, weighs vehicles in and out, records the information, tracks revenues received and assists in the preparation of invoices. This system tracks information for the preparation of the quarterly reports for the transfer Station required by DEEP.

The staff in the office processes excavation permits throughout the town. The software system that was implemented for the purpose of tracking this information seems to be working well. Municipality is used by many different departments throughout the town and will, at some point, offer Public Works the necessary information needed to replace the outdated software system currently in place. In FY19 we processed 200 excavation permits through this division.

This office is also responsible for keeping track of and implementing all DEEP mandates, such as the Stormwater Pollution Prevention Plans for the Miner Lane Landfill and the Municipal Complex, the Town wide Municipal Separate Storm Sewer Systems Permit, and all of the MS4 permits. All of these involve sampling, monitoring, reporting, record keeping and permit renewals.

The functions of Public Works are constantly changing as new concepts, equipment and requirements are implemented. Continuously monitoring these changes, along with new and existing software, will allow our department to provide efficient, cost effective service.

A handwritten signature in black ink, appearing to read 'G. Schneider', written over a horizontal line.

Gary Schneider
Director of Public Works

FIFTEEN ROPE FERRY ROAD



WATERFORD, CT 06385-2886

Recreation and Parks Commission

**Fiscal Year 2019
Annual Report**



Overview:

The value and essential function of a Recreation and Parks department is to create and maintain spaces and activities that grow a greater sense of community and enhance the quality of life for its residents. These essential services – along with the high rate of return through fees – also represent a sound investment by the town. Physical inactivity is a serious, nationwide problem. It's scope poses a public health challenge for reducing the national burden of unnecessary illness and premature death.

The department continues to grow its reach throughout Town by taking on new building maintenance responsibilities as the process for Town repair requests evolves, enhancing public spaces through park re-design and installing plantings, and a refocus on trail maintenance/improvements etc. We continue to coordinate the scheduling and community use of school buildings and grounds.

Programming preference continues to be dominated by fitness programs held at the Community Center and WHS pool, however, interest is being sparked by new participants being drawn to new teachers and a growing list of opportunities. Community Events have become a focal point in delivering interaction amongst different generations and interests. Our presence on social media has allowed the department to address an increase in inquiries, program and park requests as well as promoting our operations and offerings.

We have also been instrumental in assisting the co-sponsored youth groups with transitions to new youth sport guidelines and maintenance aspects when possible.

Our statistical reference page located towards the end of this document shows how we are doing and who we are reaching. Our intent is to further enhance our park systems and continue keeping up with programming trends. Ultimately, the offerings and ability to administer and facilitate opportunities for the public to recreate should be considered a priority in the health and well-being of our residents.

Goals and Strategies

The Waterford Recreation and Park Commission is pleased to report on its successful completion of projects and goals for FY '19. Each year, the department works cooperatively with different volunteer groups in order to limit the required funding for completion of certain projects. The following is provided to help illustrate the various tasks accepted by the Recreation and Parks Commission and staff:

Property Maintenance:

Board of Education

- Prepared all BOE properties for opening day, Field Days, special events, graduation, etc.
- Improved fertilization program and integrated pest/plant management plan
- Painting and field layouts at ALL schools for team sports and physical education classes
- Multiple seeding/aerating requirements for active and dormant seasons at all school play areas
- Continued mowing, trimming, leaf removal, and regular daily maintenance
- Operation and supervision of large irrigation system throughout WHS sport fields
- Maintain Project Adventure sites at CLMS and WHS
- Installed and removed portable fencing for WHS softball at Vets field
- Assistance for the WHS Garden Club
- Increased specialty field preparation
- Trash Removal from all outdoor areas
- Field Day arrangements/preparations

Town

- Constructed new dugouts at Veteran's Softball Field
- Continued beach operation review and management – buoys, boogie board area, regular season maintenance, etc.
- Use of new beach groomer allows for deeper clean and removes fine particles
- Continued education for updated fertilization/seed/maintenance product options on all properties.
- Athletic field maintenance and field painting operations
- Vehicle and equipment improvements consistent with the Fleet Management Plan
- Grimsey Beach Regatta Preparation – Save The River Save The Hills
- Continued partnership with Senior Services on the operation of the Community Center
- Tree removal and stump grinding throughout Town properties
- Senior Citizen Supplemental Wood Program delivering 50+ loads of wood to homes annually
- Veterans War Park annual beautification project
- Opening and closing of all water lines/meters at all department jurisdictions
- Several landscaping projects around Town buildings – Town Hall, YSB, etc.
- Snow/Leaf removal and various clean-up efforts from storms – trees, limbs, etc.
- SJFM improved and installed gardens at Community Center and Veteran's War Memorial
- Constructed new leaf boxes for operations at Town and BOE properties
- Repaired WBP causeway – added material to improve grade and washout
- Stenger Farm Park main access road repair from washout – as well as installing large boulders to prevent out of lot parking
- Removal of Town Hall auditorium drop ceiling and rocks from inner foyer
- Sign repair and construction
- Stuff The Bus assistance to YSB – holiday deliveries
- Repair water line at WBP pavilions
- Mago Point Repararian buffer/pier garden and boat valet hillside landscaping
- Barry Farm, Leary, and Stenger Farm trail work
- Constructed planters for Senior Citizen program
- WBP Garage re-model
- Veteran's garage efficiency lighting upgrade
- Two (2) new fitness machines were installed at the Community Center

Programming Notes:

- The 2018 Harvest Festival's was a success with over 600 people attending. Life-Star helicopter, was a huge success once again however had to leave shortly after arriving due to an emergency call. Food vendors sold out, craft makers, and local businesses all made for a welcoming community event. Assistance provided by WPD, Public Works, Waterford Fire Police, Library, Historical Society, Political Parties, Girl Scouts, Mothers Club and Youth Services.
- This year's Youth Triathlon had over 243 participants with over 150 volunteers. This program is sponsored by area Recreation Departments from Waterford, New London and Ledyard. As well as Camp Harkness donating the location. We are fortunate to have volunteers from the Coast Guard Academy and Sub Base to help the athletes and provide course safety. Waterford is responsible for the ocean swim portion of the race and we use our great lifeguards as well as the many Waterford volunteers who help.
- Tree lightings, Pearl Harbor Day Road Race, Easter Egg Hunt, etc. all received great reviews as we continue to grow in size with improved advertising and media to reach more individuals interested in participating.
- Once again, our health and fitness programs have been hugely successful. Most classes are filled to the maximum. We have received great reviews from participants. We are always looking at new programs that would bring physical fitness and leisure time to our residents.

- The Waterford Beach Park Summer Concert Series was a success once again! We had 9 concerts scheduled but had two that did get rained out. We had a total attendance for the 7 concerts of 9,043 people for an average attendance of 1,292 people. An addition to this year's series which did attract a number of people were the food trucks. We had 7 food trucks so people had a great variety and the public seemed to really enjoy them.
- Continued assistance to the Youth Sport organizations/Co-Sponsored programs. Some of the youth sport organizations are seeking additional maintenance requests due to a diminished volunteer pool. Although Recreation and Parks does not have the staff available to assist on a regular basis, our maintenance division assists whenever possible

Planning/Development:

- Department project developing necessary materials in meeting National Recreation & Parks standards for national accreditation recognition
- The Town and department stay updated through continuing education learning programs through CIRMA and OSHA – defensive driving, chainsaw safety, safe boating licenses, etc.
- FY'19 saw completion of the following projects:
 - Waterford Beach Park Causeway Bridge
 - Leary Park Tennis Court Repairs
 - Babe Ruth Backstop Replacement
 - Children's Playground equipment installation (partnership with Gardiner Family Foundation)
- Current irrigation projects at Veteran's Field and the Leary Park Complex (3 fields) are being reviewed after bids received were in excess of the funding appropriated. Additional funding may be necessary unless another RFP is sent out separating the projects. The quote received for the work to be done was not bid on by the submitting company.
- Dog Park Fence replacement is underway. Bids have been received and awarded to lowest qualified bidder. Work expected to be completed in spring of 2020.
- Future considerations and planning in progress for the following:
 - Town-wide tennis/basketball/pickleball court replacement with post tension concrete
 - Stenger Farm Park restroom planning and design underway. Desired location and project requirements under review.
 - Veteran's Softball Field light replacement
 - Waterford Beach Park Causeway bathrooms
 - Veteran's Maintenance Garage improvements and additional storage bay. There is simply not enough indoor space to protect the trucks, machines/equipment, attachments, fertilizer/materials, etc. from the environment. A study is being proposed to improve the structure and include much needed additional storage space.
 - Continued planning and purchasing of playground equipment in partnership with the Gardiner Family Foundation.
 - Trail design at Stenger Farm Park, Leary Park, and Barry Farm Park
 - Tree inventory and park development/maintenance planning in coordination with Planning & Zoning as well as local universities and colleges

Respectfully Submitted,

Traci Santos, Chair

Recreation and Parks Commission

Maintenance

Total maintained acres: 593.41 Town and 169.4 BOE

Senior Wood Program:	FY '18	FY '19
	55 Loads Cut	56 Loads Cut
	23 Sr. Households	26 Sr. Households

Summer Job For Minors:	12 employed	12 employed
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Programs:	FY '18	FY '19
Programs Offered:	123	
Enrollments:	1,316	1,234
Male	526 (40%)	429 (35%)
Female	790 (60%)	805 (65%)
Average Age	28	26
Resident Participants	1,277 (93%)	1,124 (91%)
Non-Resident Participants	39 (3%)	110 (9%)
Community Center Drop-In:	approx. 61,000	approx. 61,000
Fitness Room Participants:	2120	2164
Program Efficiency	134 Offered	104 Offered
	123 Administered	92 Administered
	92% Success Rate	88% Success Rate

Revenue:	FY '18	FY '19
Total Generated Revenue:	\$203,612.35	\$212,070.72
	Projected: \$192,000	Projected: \$203,000
	Diff: +\$11,612.35 or + 6%	Diff: +\$9,070.72 or 4%

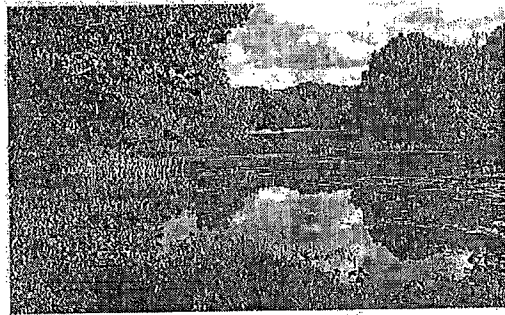
Facility Use:	FY '18	FY '19
Indoor Facility Use	3,960.5 hours	4,887.50 hours
-Community Use of Schools		
Outdoor Facility Use	31,402	26,820 hours
WBP Attendance	24,671	27,685
Residents	19,333	21,594
Non-Resident	5,338	6,091
Concerts		9,043 (7 concerts)

WBP Picnics	66	65
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WHS Pool Attendance	6,506	5,576 (pool closed Aug & Sep)
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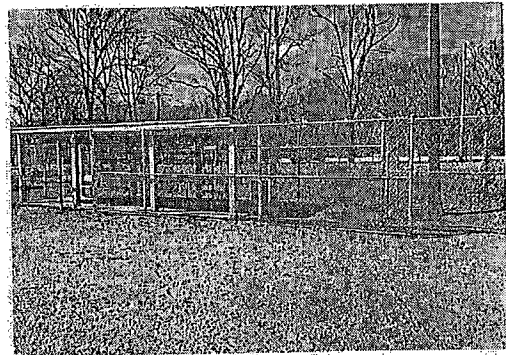
Leary Park



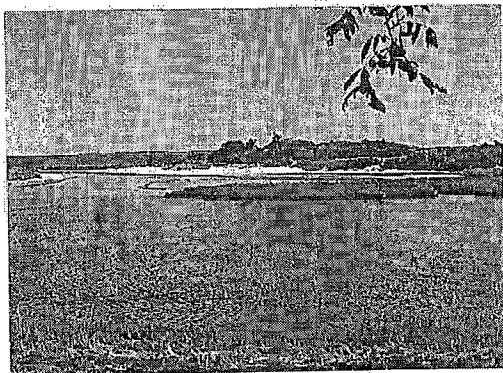
Stenger Farm Park



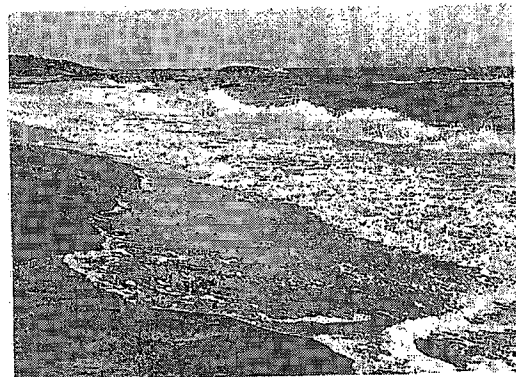
Waterford Athletic Fields



Veteran's Dugouts



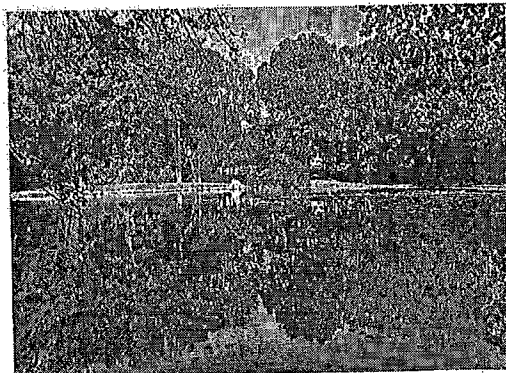
WBP Salt Marsh



Waterford Beach Park



Swim Lessons at WHS Pool



Arnie Holmes Duck Pond

FIFTEEN ROPE FERRY ROAD
WATERFORD, CT 06385-2886



PHONE: 860-442-0553
www.waterfordct.org

REGISTRATION
OFFICE

REGISTRAR OF VOTERS ANNUAL REPORT FY 2019

The Registrars of Voters are responsible for the administration of the election process, the annual canvass and the maintenance of the town's voter database.

The annual canvass of electors was completed by the end of May 2019 as required by law. An inactive list of voters was generated naming those voters who have not responded to the annual canvass. To continue to keep our records as accurate as possible we do daily upkeep, adding and removing electors as directed by incoming information.

The Registrars attended the semi-annual conferences held in Southbury in September and Cromwell in April. As certified Registrars we are now required to get 8 Continuing Education Units per year and this education is obtained at the conferences. We also attended all necessary town meetings and most monthly county meetings held at the Montville town hall.

Online registration and registering at the DMV continue to be very popular for voter registration. On November 6, 2018 the State election was held with a very busy 74.5% turnout. This number included Election Day Registration where we added 101 new voters.

The number of voters in Waterford end of fiscal year 2019 is as follows:

TOWN OF WATERFORD- VOTER REGISTRATION SUMMARY STATE DISTRICTS - ALL

CON : 002 - SEN : 020 - ASY : 038 - STATUS : A - ENROLLMENT : ALL

DISTRICT	PRECINCT	DEMOCRATIC	REPUBLICAN	UNAFFILIATED	OTHER	TOTAL
001	00	977	599	1396	43	3015
002	00	1035	589	1405	39	3068
003	00	1150	829	1617	45	3641
004	00	1057	818	1333	43	3251
TOTAL :		4219	2835	5751	170	12975



ANNUAL REPORT OF THE WATERFORD RETIREMENT COMMISSION FISCAL YEAR 2018-2019

Pursuant to Connecticut General Statutes and Waterford Code of Ordinances, the Waterford Retirement Commission oversees the Municipal Employees Retirement System (MERS)—a cost-sharing, multiple-employer, public employee retirement system—as well as the Public Employees Retirement System (PERS), which is a defined benefit plan.

MERS

MERS is considered to be a part of the State of Connecticut's financial reporting entity and is included in the State's financial report that may be obtained by contacting the Retirement Services Division of the Office of the State Comptroller by mail at 165 Capitol Ave., Hartford, CT 06106; by email to osc.rsd@ct.gov; or by phone at 860-702-3480.

Under MERS, any local government authority in the State of Connecticut (e.g., towns, cities, boroughs, regional school districts, housing authorities, or other special districts) may elect to have one or more of its departments, including elective officers, participate in the state-administered system. All eligible full-time employees of the Town and the Board of Education must enroll in the MERS plan. Teachers covered under the Connecticut State Teachers Retirement System are not eligible for the MERS.

MERS provides for retirement benefits, as well as death and disability benefits. Plan provisions are set by Connecticut General Statutes. MERS membership is mandatory for all regular full-time employees of participating departments, except for Police and Fire hired after age 60. A member is vested after 5 years of continuous active service during which the member is actively working and contributing to the MERS. Any employee who terminated prior to Oct. 1, 2001, must have 10 continuous years of service or 15 years total years of active service to be vested in the MERS.

Members are entitled to an annual retirement benefit, payable monthly for life, when they reach normal retirement age (age 55 with 5 years of service or 15 years of non-continuous active service) OR at any age if they have a minimum of 25 years of total service. For members age 62 and covered by Social Security—or, if earlier, in receipt of an SSDA—the annual MERS retirement benefit is equal to 1.5% of their average final compensation not in excess of the year's breakpoint, plus 2% of their average final compensation in excess of the year's breakpoint, times their years of service.

MERS retirees are eligible for annual cost-of-living adjustments payable on each July 1 following their retirement date. The adjustment is 60% of the annual increase in CPI-W up to 6%, plus 75% the annual increase in CPI-W above 6%. The minimum annual COLA is 2.5% and the maximum is 6%. Disability retirement benefits are adjusted each July 1 based upon the performance of the fund's asset, with a minimum COLA of 3% and a maximum of 5%.

Retirement trust funds can be invested in various investment pools maintained by the State of Connecticut. Investments in the pooled funds are valued at cost. No investments in any organization represent 5% or more of net assets available for benefits as of June 30, 2019.

PERS

The Public Employees Retirement System (PERS) is a single-employer defined benefit pension plan (The Plan). The PERS was established and is administered by the Town and The Plan covers employees who retired or terminated in a vested status prior to their department's participation in the MERS. No contributions are required from PERS members; the Town is required to contribute the amounts necessary to finance the benefits for the participants in the PERS plan. The PERS is considered to be part of the Town of Waterford's financial reporting entity and is included in the Town's financial reports as the Pension Trust Fund.

The PERS plan provides retirement, disability, and death benefits to plan members and their beneficiaries. The PERS plan was closed to new members at various times over the years and there are no longer any active employees in that plan. On June 30, 2019, PERS plan membership consisted of 13 retirees, disabled, and beneficiaries receiving benefits.

Under PERS, members who retired at their normal retirement date (age 62 with 15 years of service) receive benefits equal to 1.5% of their final average earnings (i.e., the average of the highest 5 years of earnings within their last 10 years) per year of service, limited to 30 years of service. Members who retired at their service retirement date (age 50 with 25 years of service) receive benefits equal to 2% of their final average earnings per year, limited to 30 years of service, until age 62. Members who retired at their early retirement date (age 57 with 15 years of service) could elect either to receive benefits accrued to that date, reduced by 0.4167% for each month prior to their normal retirement date, or to defer benefits until their normal retirement date with no reduction. PERS benefit provisions are established, and can be amended, by the RTM.

The PERS plan has an unfunded pension liability of \$478,485 as of June 30, 2019, to be amortized over an 11-year period. Employer contributions of \$82,000 scheduled for the fiscal year ended June 30, 2019, were paid as required by the actuarial analysis. If it is determined that there are any excess assets in the PERS plan, they may be used to fund past service costs for employees who transferred to the MERS pension plan.

The Town of Waterford financial statements for PERS are prepared using the accrual basis of accounting. Employer contributions are recognized as revenues in the period the contributions are due. Benefits and refunds are recognized when due and payable in accordance with the terms of the plan.

OPEB

In addition to retirement, death, and disability benefits, the Town is required to fund other post-employment benefits (OPEB) for eligible retirees. The Town recognizes the cost of post-employment healthcare in the year the employee services are received, reports the accumulated liability from prior years, and provides information useful in assessing demands on the Town's future cash flow. Recognition of the liability accumulated from prior years, commencing with the 2006 liability, is being phased in over 30 years.

The July 1, 2016, Actuarial Valuation prepared in compliance with Governmental Accounting Standards Board (GASB) Statement 45 requirements disclosed the net cost (unfunded accrued liability) of OPEB healthcare as \$22,530,000. As of June 30, 2019, the net cost of OPEB healthcare was \$18,501,569.

Although the Town funds its OPEB costs annually on a pay-as-you-go basis, GASB Statement 45 now requires that municipalities recognize it as an actuarial accrued liability inclusive of implicit rate subsidies. The GASB does not require that the Town fund the liability, only that it disclose the liability on the Town's financial statements. However, beginning with fiscal year 2016, GASB Statements 74 and 75 require that the Town report the OPEB liability on the face of its financial statements rather than in a note to the financial statements. If the Town did not fund the liability then each year the liability would increase and possibly have an adverse effect in areas such as the Town's bond rating.

On December 1, 2014, the RTM approved the establishment and funding of a trust for the purpose of reducing the Town's unfunded liability. The trust was established of Feb. 1, 2017; the Retirement Commission appointed FIA as the trust's investment advisors and Wells Fargo as the trustee/custodian of the funds. Contributions of \$1,160,000 were made in FY18 and again in FY19. The Retirement Commission requested \$2,058,613 for OPEB contributions for FY20, as recommended by plan advisors due to actual and anticipated cost increases; the amount was reduced to \$758,613 during the budget hearing process. In November 2019, the Retirement Commission's proposed budget for FY21 included OPEB funding of \$1,400,000.

RECENT LEGISLATION

Public Act 19-124 was signed into law June 28, 2019, and became effective July 1, 2019. The focus of the legislation was on increasing employee contributions to the MERS plan during FY20 and in each of the five subsequent fiscal years. The new law purportedly would result in reduced Town contribution rates for the MERS plan, according to the State Retirement Services Division's last definitive statement on June 25, 2019. Absent more recent guidance, the Retirement Commission assumed the State's projected employer contribution rates in its FY21 budget proposal—which are higher than rates set by the State in previous years and include the impact of the State's 2019 decision to reduce the assumed rate of return used in actuarial valuation of the plan. Should the State issue its final guidance on employer MERS contribution rates during the FY21 budget hearing process, and should those rates be significantly lower than the projections, the Retirement Commission would recommend a suitable reduction in contribution funds based on guidance from the plan's actuaries.

Respectfully submitted,



Susan Driscoll, Chair

Waterford Retirement Commission

February 28, 2020



Waterford Senior Services Department

Annual Report for Fiscal Year 2019

Waterford Senior Services (WSS) had a great year of activities. Seniors participated in a class, attended a celebratory luncheon, attended a lecture, worked on a puzzle, worked on a project, or created artwork 17,003 times!

In collaboration with the East Lyme Senior Center and the Lyme/Old Lyme Senior Center, Waterford residents enjoyed many trips including a Boston Red Sox/New York Yankee game, Theater-by-the-Sea, the Circle Line Tour in NYC, a trip to a Long Island Winery, Niagara Falls and the Radio City Music Hall Christmas Spectacular. Our seniors were on the move and seeing the sights.

WSS played host to a support group hosted by the Alzheimer's Association. This is a group aimed at caregivers and family members of those diagnosed with cognitive and memory disorders. There was a lecture series on "Living Well with Diabetes." This was presented by Ledge Light Health District. They also conducted a 6-week healthy cooking class at the Waterford Community Center. This was presented at night and received enthusiastically high marks from all who attended. They enjoyed it so much that our biggest challenge was getting them to leave on time.

Other collaborative ventures included a weekly blood pressure clinic with the VNA of Southeastern CT and a monthly nurse wellness clinic with Nurse Judy from VNA. The VNA also provided an annual flu shot clinic and screenings for the participants in the Open Door Program. Waterford Senior Services worked with several other senior centers in New London County to apply for and secure a regional transportation grant. This will provide medical rides to seniors

and the disabled by cab. This allows us to arrange for transportation outside of our normal routes and hours of operation.

In the past fiscal year, 2,134 people had some contact with Senior Services. The following chart illustrates participation in classes, arts, crafts, and daily life at the Waterford Community Center. All numbers are reported as service units. A service unit is equal to one person participating in one class or activity sponsored by Waterford Senior Services. This is not, and is not intended to be, an unduplicated list of individual participants:

Services and Programming:

Fitness Programs **11,145**

Includes Hiking, Pickle Ball, Hearty Moves, Strength I, II and III, PACE, Qi Gong, Yoga and Chair Yoga, Healthy Stretch, and Tai Chi.

Arts and Crafts and Enrichment Activities **1,479**

Includes Annual Senior Art Show, Computer Classes, Adult Coloring, Brain Flex, Creative Writing, Quilting, Wreath Making, Trips, Get Out of the House Group, Evening Lectures, Ukulele, and guitar.

Games and Card Playing **5,111**

BINGO!, Canasta, Cribbage, Duplicate Bridge, Pinochle, Pitch I, II, III and IV, Mah Jong, and Billiards. Games at the Community Center allow senior residents to get out of the house, connect with friends, socialize and cast away feelings of isolation.

Meals

There are several types of food service at Senior Services to accommodate our clientele. The following are individual program counts: TVCCA Meals on Wheels (7,782), TVCCA Community Café Meals (2,792), Waterford Senior Services Lobby Café (952), Soups and Sandwiches in the dining room (435), special meals (625), and the ARC Cart/Project Genesis (123). The Meals on Wheels program saw a 7.5% increase in meals delivered compared to last year. This is due to the opening of the Victoria Gardens housing complex. This is a number that changes year to year depending on who needs the service. The TVCCA Café Meals served at the Community Center increased by 15%. This is in part due to the new program "Lunch and Learn." These information sessions have been very popular and we utilize the "special luncheons" from TVCCA. One of the goals of the lunchtime lectures is to get more seniors to sample our lunch

offerings. We are watching the Meals On Wheels program as it has continued to grow, necessitating a second route driver.

Human/Social Services

Senior Services covers many social service needs including AARP Free Tax Preparation, Benefit Check-up, TVCCA Energy Assistance applications, visits to homebound seniors, Medicare enrollment assistance, Rental Rebate applications, housing issues, help with creating a living will and probate issues. The director and assistant director of Senior Services have both been through a Medicare Counseling training course and have passed a certification test in order to assist residents with the difficult process of joining Medicare and choosing a Medigap supplemental plan and a Medicare D prescription drug plan. During the past year, 776 Waterford residents were assisted with Medicare enrollment, Medicare review of current coverage, applications for the Supplemental Nutrition Assistance Program (SNAP, formerly food stamps) and the Connecticut Medicare Supplemental Program (MSP/QMB) for low-income seniors.

Volunteer Opportunities

Volunteers served the community in a variety of positions this past year. Senior volunteers staffed the front desk at the community center, helped with meal prep and service in the kitchen and dining room, getting the newsletter, The Loop, ready for mailing and providing peer support to the participants in the Open Doors Program.

Health and Wellness

Services include the Alzheimer's Support Group (107), blood pressure clinic presented by VNA (362), Flu shot clinic and memory screening (168), Nurse Wellness Clinic (65), the Ledge Light Diabetes Program (117), and Waterford Senior Services Open Doors Program (535).

Transportation

Through grant funding for Southeast Connecticut, 82 senior and/or disabled Waterford residents were able to purchase 48 one-way medical rides for an annual cost of \$24.00. This regional collaborative program provides medical rides that are outside of the town's mini bus routes or occur outside of Senior Services' hours of operation (such as weekends). Through this grant, 542 rides were provided. Waterford Senior Services provided 9,838 rides, to 191 unduplicated riders. There was a 6% increase in rides provided over last year. Transportation through Senior Services is available for rides to the Community Center, medical appointments, grocery shopping, banking, hair appointments, general errands and shopping.

Department Highlight: Open Doors Program

Open Doors is a program of support and socialization for people who have been diagnosed with age related cognitive impairments such as dementia or Alzheimer's disease. This program is for those with mild to mid-stage impairments.

Last year saw Waterford Senior Services complete the third year of the program. A Title III, Older Americans Act grant through Senior Resources, Area Agency on Aging, supported it. They provided an annual grant to the program to offset the cost of a facilitator. Senior Resources has declined to refund the program for its fourth year. Due to the structure of the grant (fee for service), this program was a poor match for the Title III funding. We were required to complete a monthly billing package in order to be reimbursed for the number of hours that a participant was actually in attendance. We are dealing with a medically fragile population. They do not miss one class due to a cold, they miss a month. For Senior Services, the program costs are fixed. We have the same expenses regardless of if there are 2 people in class or 15. This led to leaving dollars on the table at Senior Resources who then had to re-distribute the monies to other programs.

The program is so important to the participants that we do not want anyone to feel they will lose their spot due to illness. Once they have recovered, they are ready to get back out into the world. Open Doors is a chance for people with cognitive issues to remain connected to the community they love, to make new friends and to remain in their home as long as possible. The program also provides respite to the participants' 24/7 caregivers who are mostly spouses. They have 10 hours a week to catch up on chores, meet with friends or attend to their own health needs.

Grants and Fundraising

Traditionally, Waterford Senior Services receives a grant from the Waterford Educational Foundation. This will not occur this year as the WEF has disbanded.

Waterford Senior Services participated in a regional grant for medical transportation rides (via taxi). As described above, this program enables senior and disabled residents to secure medical transportation outside of the Senior Services' program hours and for trips outside of our geographical limits. The regional grant totaled \$289,893.

Local foundations will be approached in the coming year regarding funding for the Open Doors Program. My hope is to secure more traditional funding through local and/or national foundations. Currently, I am in discussions with the Community Foundation of Eastern CT and the Chelsea Groton Foundation.

Long Term Goals

The following issues and services will be tracked in the short term in order to make appropriate recommendations and decisions for long term planning.

Open Doors: The program is currently open to residents of Waterford, East Lyme and New London. I have a goal of foundational funding in order to keep accepting regional participants. One of the solutions being considered is a program fee. There is currently no cost to participants.

Transportation and Meal Delivery: These are two areas that both require the hiring of drivers. We have also seen a large uptick in the number of requests for both of these services. In order to get the Meals on Wheels delivered in the required time frame (with the food still hot and at temperature) we have to use two drivers instead of one. There has also been an increase in the number of seniors needing rides for medical appointments, for shopping and for attending activities at the Community Center. At times, we may need to run all three of the Senior Services mini-buses.

Social Services: The following was a goal for the year past and it remains an area of study: Every week, Waterford residents are presenting at Senior Services looking for assistance for what can only be described as social service needs. This past year also saw a large increase in the number of home visit/wellness checks requested of WSS. We will be reviewing staff time and department priorities to ensure that these needs are met. We want to make ensure that we have a solid knowledge of available community resources to refer people to.

Respectfully Submitted,

Lisa L. Cappuccio
Senior Services Director

Town of Waterford Shellfish Commission
Annual Report –2019 Recreational Shell Fishing Season

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2019 NOV 13 PM 12:27

This season the Waterford Shellfish Commission maintained Areas A and G in Jordan Cover and Area C on the East side of Waterford Island also known as Bay Point. Recreational shell fishing permits were sold at the Town Hall, Hillyer's Bait and Tackle and Riverside Grocery throughout the recreational shell fishing season. Permits were sold on a daily, monthly and seasonal rate to adapt to the needs of the public. Permit fees are structured to accommodate senior citizens, residents and non-residents of the Town of Waterford. Permits are available for purchase April 1st through December 31st of each season without restrictions and are good valid for the season and duration of time in which they are purchased. The Waterford Shellfish Commission opted to keep the prices of recreational shell fishing permits the same as last year for this season. Over this past year the Commission was able to maintain leased areas of Waterford bottomland and is currently working on an additional area for commercial use to continue generating income for the Commission. The Commission continues to maintain and oversee three commercial shell fishing leases in the Waterford waters.

This season the Commission was unable to obtain certified little neck clams for distribution due to a State wide shortage. Chairman Lawson spoke with several suppliers over the course of the season and was not able to secure any product for distribution. Although the Commission was not able to restock this season it is their hope to continue to restock during the upcoming season to replenish hard shell clams for those individuals who enjoy recreational shell fishing in the Waterford waters as soon as conditions are suitable to do so.

The Commission continues to patrol Jordan Cove utilizing the Wardens of WELSCO (Waterford/East Lyme Shellfish Commission) as well as the services of the members of the Waterford Shellfish Commission. State regulations dictate that after one inch of rainfall the recreational shell fishing areas are closed until water samples are taken on the fifth day following the rainfall and lab results are received on the eighth day. After two inches of rain the recreational shell fishing areas must close for five days after which time the meat and water samples must be delivered to the lab for testing; this process takes eight to ten days on average.

During the 2019 season there were a total of seventy three permits sold generating one thousand six hundred and eleven dollars of revenue for the Waterford Shellfish Commission. Additional revenue was also collected in the amount of one thousand four hundred and sixteen dollars in

annual lease fees. The revenue from permit sales and lease fees helps to offset operating costs of the Waterford Shellfish Commission. It is the hope of the Waterford Shellfish Commission that in the future they will generate enough income from permit sales and leased areas that the Commission will not require funding from the Town of Waterford for operating costs.

Future Goals

The Waterford Shellfish Commission will continue to restock certified little neck and top neck clams and will continue to meet and monitor the opening and closing of the recreational shell fishing areas in the upcoming year. The Commission will continue to lease bottom land to commercial harvesters and will remain active in participating in meetings with local and State shell fishing Commissions to maintain and enhance the effectiveness of the shell fishing programs throughout the State of Connecticut.

Respectfully Submitted by:

Douglas Lawson,
Chairman of the Waterford Shellfish Commission.



Waterford Utility Commission 2019 - Annual Report

Introduction

The Waterford Utility Commission is established under Town Charter 4.1 with power and duties prescribed by Special Act No. 172 of 1963 and by Chapter 103 of the Connecticut General Statutes. The duties, composition, management, and other obligations and responsibilities of the Commission are further established under Chapter 2.84 of the Town of Waterford Code of Ordinances. The Representative Town Meeting (RTM) appoints the Utility Commissions' members to four (4) year terms. The Commission consists of five (5) dedicated volunteer residents of the Town with appropriate technical, managerial, financial, and scientific backgrounds in the public and private sector. The Commission is the water pollution control authority (WPCA) for the Town in accordance with the provisions of Section 7-246 of the Connecticut General Statutes Annotated, as amended, and Connecticut General Statutes pertaining to municipal utilities.

The Commission is responsible for the development of policy, the implementation of immediate, short, and long-term plans to, among other goals, protect the environment from pollution and wisely utilize the underground and surface water resources for the enjoyment of present and future generations. It implements these plans and develops the goals by designing, constructing, establishing policy, maintaining sewers, residential grinder pumps, and major collection pumping stations. The Connecticut Department of Energy and Environmental Protection (CT DEEP) is the State agency that oversees the wastewater operations side.

The Commission also has a long-term commitment to the provision of a safe and reliable water supply and distribution infrastructure. This involvement includes, but is not limited to, the acquisition of water bearing property, the development of such water sources, the acquisition or securing of alternative sources, designing, constructing, maintaining, and rehabilitating water mains, water booster pump stations, elevated water storage tanks, hydrants and other infrastructure necessary and indispensable to maintain a safe, protected, and reliable drinking water supply. It also includes the necessity to provide service redundancy to our supply system. The Connecticut Department of Public Health (CTDPH) – Drinking Water Section is the state agency that oversees the water operations side. The Connecticut Department of Energy and Environmental Protection (CTDEEP) is the state agency that oversees the wastewater operations side.

This year we will continue the implementation of the comprehensive rehabilitation and retrofitting program for our wastewater infrastructure, following the 15-year capital improvements plan that was developed over ten years ago, revised in 2015, and intended to insure that this infrastructure continues serving the Town in a safe, reliable, and efficient manner. The Utility Commission, together with our engineering consultant, and the Office of the First Selectman, revises this plan on a continuous basis.

Operational Staffing

The Commission employs a staff of 14 [full time] dedicated professionals that specialize in the various activities and skills necessary to implement and conduct the Utility Commission's [mission critical] duties and responsibilities. Two summer help individuals are employed to take care of the grounds maintenance of our pumping stations, as well as assisting in the maintenance and operations of the wastewater infrastructure. The office staff is responsible for administration, financial procedures, needs, and related requirements, compliance with regulatory issues, survey and data acquisition, construction inspection and wastewater infrastructure maintenance.

The administrative [and clerical] functions include the billing and collection of: all water and sewers assessments, sewer use charges and liens; comply with regulatory mandates, statutes, and ordinances; personnel and staffing related issues; and maintaining a database and records of our water/wastewater infrastructure. The clerical staff is the "customer quality service" front of our department.

The survey division tasks and activities include, developing and conducting some of the work and data gathering procedures necessary for land and easements acquisition, and some of the field work necessary to develop and produce topographic and planimetric maps required for the planning, design, and implementation of projects, and the maintenance of records and map files, including our geographical information system (GIS). The survey division also provides support to all other Town departments requiring these services. This past year we continued the updating of all the land records maps. At this time, besides regular surveying, CBYD, and other field related duties, the remaining surveying division employee is assisting with the data collection and QC for billing purposes. He is also assisting with the inspection of secondary meters.

The construction inspector is responsible for the field inspection and cost control of all Town sponsored (or privately constructed with the intention of becoming public once completed) water and sewer facilities under construction to ensure compliance with technical standards, drawings and specifications, and contract documents. Depending on the workload, the construction inspector provides inspection and quality control services for DPW projects, as needed. Our inspector is assisting with the inspection of the installation of utilities related to the new Municipal Complex.

The wastewater infrastructure maintenance staff is the group responsible for the reliable and efficient operation of approximately 145 miles of sewers and force mains, twenty-eight (28) wastewater pump stations, over 3,500 manholes, and 107 residential grinder pumps. This highly technical, knowledgeable, and dedicated group is available 24/7 to address any problem or any customer related issue that may occur. Besides their normal responsibilities, this group has been instrumental in providing data and assisting our consultant in identifying the needs and weaknesses of our wastewater infrastructure during the development and updating of a comprehensive rehab and retrofitting plan.

The Utility Commission is represented at the Information Technology Committee, the Emergency Management Committee, the Communications Committee, the Water Utilities Coordinating Committee (WUCC), the Southeastern Connecticut Regional Wastewater Management Plan Development Group, and the Municipal Complex Phase II Improvements Building Committee. We are also working together with the City of New London and the Town of East Lyme in developing a plan to address the issues detailed on the Draft Order from CTDEP to our communities related to the Piacenti Wastewater Treatment Facility (WWTF). Furthermore, we are also working with both communities on providing accommodations for wastewater discharges originating from some of the beach communities in the Town of Old Lyme to discharge into the New London WWTF.

All employees are part of a fully integrated Utility Commission team working on the daily operational basis under the direction of the Assistant Director, and under the general direction of the Chief Engineer as the department head.

Planning, Design and Construction

2019 Planning Activities

- Continuous Implementation of the Capital Improvements Program – this entails the continuous revision and updating of the water and wastewater capital improvements program to reflect the needs of our community and to pursue the goals and responsibilities of the Utility Commission.
- We also continue with the investigation of I/I sources, the planning of necessary improvements and funding strategies for the remaining pump stations. The utilization of the CCTV equipment for the inspection and evaluation of our sewers is providing valuable information on the condition of our sewers and the areas that need to be prioritized for I/I control and continuous maintenance.
- Planning activities also include: the installation of in-line grinders to shred solids discharged into the collection system; the replacement of air-release valve at various force main locations; the rehab of the Old Norwich pumping station as the last cast-in-place station that remains to be rehabbed, and; together with our on-call contractor, the implementation of an aggressive I/I control program. We are also in the process of bringing the HVAC climate control system at the Evergreen PS to meet it to NFPS standards.
- The planning stage has been initiated for the retrofitting of power supply to the Crystal Mall PS. This is being pursued so that the Town (through the Utility Commission) has complete control of that station.
- The planning process for the installation of a 4th pump at the Evergreen PS has been initiated and funding requested on the FY21 CIP. The Evergreen PS is our biggest station, handling flows from all Waterford, parts of New London, East Lyme, and (in the future) part of Old Lyme.
- We are in the process of retrofitting the control panel for the Gorman-Rupp PS to eliminate our dependence on proprietary equipment, and have this component into a more open architecture.
- On the water side, we are planning for the replacement of water pipes at the Pleasure Beach area. This program was initiated about ten years ago. Due to the poor quality of the pipe used at the area a significant number pipe failures have been identified through the years. In order to have a reliable water system at the area, a program intended for the replacement of pipes was developed about eight years ago; however, because of other project having a higher priority, this program has not been fully implemented. The design phase is completed; however, due to limited funding and lower priority of this project, funding has not been aggressively pursued.
- Due to the limited availability of funding, the decommissioning of the Bartlett Corner's drinking water PS has been placed on a lower priority. We will continue working with the

Planning Department (input from the Finance Department will be requested as the project develops) to implement the decommissioning plan and infrastructure disposal.

- The Fargo Road water tank was inspected by Lenard Engineering and its rehab (minor structural work, and the coating of the tank) is in the planning/design stages. Funding of \$400,000 was requested under FY 19 CIP, and \$450,000 under FY20 for this work. Although no funding was approved on the FY19 and FY 20 CIP, it is being requested again on FY21 CIP.

2019 Design Activities

- **Water**

1. The Utility Commission staff, together with Lenard Engineering, continuously reviews the town's current water system improvements and requirements; together with our future needs in effort to develop a comprehensive improvement program and budget estimate. The scope of this project consists of the review and inspection of all town water system assets including water storage tanks, pump stations and piping. This activities are also intended to meet CTDPH regulation regarding the operation and conditions of the water infrastructure.
2. We continue with the implementation of a leak detection program to minimize unaccounted water. In coordination with DPW, areas intended to be paved or rehabilitated will be (are being) given priority regarding the leak detection program. Based on their road rehab and paving schedule, we identify roads for leak detection prior to, during, and after the roads are rehab or paved. This will minimize the possibility of re-opening the road(s) if a water leak occurs.

3. **Wastewater Sewer System Rehabilitation Program**

The Utility Commission developed [and updates as necessary] an ambitious and aggressive plan to retrofit and rehabilitate our wastewater infrastructure. The areas to be addressed are: retrofitting and rehabilitation of our pumping stations.

To date, we have conducted evaluations within the Pleasure Beach and other areas, we have inspected over 40,000 linear feet of sewer main via closed circuit video. We have performed house to house inspections within the sewer shed and conducted smoke testing to locate improper connections to the sewer system.

With our CCTV equipment, this program is being performed and controlled as the needs and priorities arrive. The construction of a grit disposal station was an integral component on the success of this program

These past years we conducted preliminary studies at that sewer area contributing flow to the Harvey Ave. Pump station. It is the purpose of these studies to located I/I points, to estimate their contribution to the total flows sent to the New London Treatment Plant, and to eliminate these points. This will assist us in the reduction on treatment costs and energy use at our pumping stations. This coming year we will proceed with more detailed evaluations. We are now in the process of, with the help of our on-call contractors, and taking advantage of economies of scale, commence the rehab and those areas identified to

exhibit significant I/I.

At the Office-

The Utility Commission has the ability of accepting on line payments with credit or debit cards. Also, electronic bank checks are being “intercepted” and directly posted to reduce the tedious process of manual posting of electronic bank checks, as well as minimizing exposure to human error. Credit card payments are not accepted at the window, but on-line only. A link is provided at the Town’s home page www.waterfordct.org or <https://www.waterfordct.org/home/pages/pay-bills>

2019 Construction Activities

Buildings and Electro-mechanical Equipment Maintenance

Besides the normal and extensive preventive maintenance and some repair activities associated with our infrastructure, the Utility Commission field maintenance division is responsible for the building and grounds maintenance of all 28 wastewater pumping stations. This program includes the re-siding of the buildings housing the pump stations. This work is done by our own maintainers; saving the Town a significant amount of dollars as compared with the cost associated with outside contractors. The landscaping grounds maintenance of the facilities is also the responsibility of our field staff. Also, the upgrading of electrical control panels and equipment is being done on a continuous basis. Our in-house staff is also systematically replacing the pumps at those Gorman-Rupp pumping stations where the pumps have, more than exceeded, their life expectancy, and their reliability and efficiency are being jeopardized.

We completed the installation (implementation) of five flow monitoring devices at those areas in Town where wastewater flows from Waterford to New London and New London to Waterford. These areas are: the Evergreen PS, the East Neck PS, Chester St., and the Charter Oak Credit Union. We are also replacing the existing meter at Mago Point with a Doppler meter to monitor flows coming from west of the Niantic River (East Lyme). This will provide a more accurate figure on the flows that come from New London and East Lyme into the Waterford sewers collection system.

Supervisory Control and Data Acquisition (SCADA)

Our SCADA system is being upgraded to incorporate needs that as O&M operations require, and it will provide more precise information of the activities on the field and through our pumping stations. We are also implementing measures that will make our SCADA “fail safe” in the event that internet is lost at our central monitoring station at our shop. A significant amount of work is also being done for the implementation of (local) sound alarms at our pumping stations. These [sound] alarms are intended to provide redundancy in the event that for whatever reason, our computers network fails to provide alarms via cloud communications.

Rehab of deteriorated manholes and I/I through sewer pipes

As part of I/I mitigation our staff continues the planning, investigations, and repair of on-town roads and cross country manholes, and with the help of a private contractors, various sections of pipes and manholes exhibiting I/I are being sealed to minimize I/I into our collection system.

Grit Station - The construction of the grit station last year, was an important component of our I/I investigations/mitigation program by allowing our staff to be more efficient during the investigative stages. This station was built by our own staff for a cost just over \$100K, saving the town over \$200K based on the bid received for this project.

Wet Wells Hatchets - the retrofitting of wet well hatches at various pumping stations for flood control, as well as meeting OSHA requirements for safety; the replacement of various Gorman-Rupp pumps at pumping stations;

Sewer Lines

The grit station continues to be an important asset regarding the maintenance of our infrastructure. No new construction. An emergency repair was done [due to a crack at an elbow] to the force main at the Shore Road PS. Work completed within 8 hours after failure was discovered.

Water Lines

No work done by the Town of Waterford.

Operating Budget(s) (2018-19)

Revenues/Expenditures

The administration, clerical, and the operation and maintenance of the sewerage system are 100% funded through sewer use fees (Enterprise Fund). No revenue is received from the general fund. The wastewater (enterprise) operating budget for 2018-19 was \$3,660,333.

Assessments, rentals, Enterprise, connection fees, and other revenues (FY 18-19)

In FY 18-19 the Utility Commission collected:

- \$4,658 in water assessments, and
- \$22,444 in sewer assessments

These assessments collections are forwarded to the General Fund.

The UC also collected:

- \$3,715,397 in sewer user charges (enterprise fund), and \$50,091 from the Town of East Lyme for the use and depreciation of the Waterford wastewater infrastructure, which went to the WUC Enterprise Fund and the [WUC] EL/Waterford depreciation fund.
- \$25,469 from connection fees which went into the WUC Sewer Development and Maintenance Fund
- \$73,384 in rental fees which went into the WUC Water Fund.

Expenditures (FY 18-19)

- General Fund expenditures were \$0

- Expenditures from the Enterprise Fund were \$3,241,761
- Expenditures from the Sewer Development and Maintenance Fund were \$218,045
- Expenditures from the Water Fund were \$59,303
- Expenditures from the Capital and Non- Recurring Fund were \$57,868
- Expenditures from the Capital Improvements Fund were \$46,242

FY 2020 Activities

During this [FY 20] year, besides our operational and maintenance responsibilities, we are planning the following projects:

- The evaluation and recommendations for the replacement of the Weimes Rd. and Marilyn Rd. pumping stations (pneumatic ejectors), and the full rehab of the Old Norwich Road pumping station.
- Complete the optimization of our new, fully operational, and reliable SCADA (telemetry) system for our wastewater pumping stations.
- The evaluation of the impact that wastewater from Old Lyme beaches would have on our conveyance system.
- The full evaluation for the rehabilitation of the Old Norwich Road pumping station.
- The compliance with the Waterford/CT Dept. of Health Memorandum of Understanding (MOU).
- The implementation of corrective or mitigating measures intended for the protection of various pumping stations currently vulnerable to flooding.

Operations and Maintenance

The Utility Commission's operations, maintenance, and office staff is currently responsible for the reliable and safe operation of 28 pump stations, 145 miles of sewers, over 107 grinder pumps; and for the reliable and "top notch" customer service to over 7,000 customers. The maintenance staff operates on a **mission critical "around the clock"** mode and stand-by status. The construction noted above, and the on-going implementation of a comprehensive evaluation and retrofitting of our infrastructure, the Utility Commission maintenance staff will realize an increase in physical operational facilities.

Mission

The Commission has been vigorous in its efforts to secure, maintain and optimize our water supplies and related infrastructure, as well as our wastewater infrastructure for the benefit of present and future generations.

These efforts include:

- Partnership efforts with the City of New London on developing alternative sources,
- Actively involved in efforts to regionalize water supplies and wastewater infrastructure.
- Evaluation of alternatives for the strengthening of our distribution system to provide reliable and sustainable fire flows,
- Aggressive maintenance program of our drinking water infrastructure,
- Aggressive maintenance, rehabilitation and retrofitting program for our wastewater infrastructure for the enjoyment of future generations.

The Utility Commission continues in its mission to provide superior customer services. We will continue to implement the following business plan:

1. Comprehensive long-term planning
2. Coordination and cooperation with other town departments.
3. Provide leadership in regionalization efforts.
4. Implement appropriate and innovative technologies to improve efficiency.
5. Nurture an atmosphere that is conducive to employee growth, retention of qualified staff, professionalism, and encourage employee response to changes in the activities and needs of the department.
6. Operate using sound and effective business practices, and most efficient technology.

It is important to note that during this past year the region was affected by major weather events. These events caused the loss of power at many locations. The backbone of our sewer collection system is the network of pump stations located throughout the town. These major pump stations together with about 107 individual grinder pumps are dependent on commercial power during their normal functions. Our staff diligently made sure that during those events our pump and individual stations were energized to provide service 24/7. Our dedicated field staff performed their duties flawless and there was no need to by-pass wastewater flows. None of our customers experienced sewage backflows into their property during these events.

UTILITY COMMISSION MEMBERS:

Peter M. Green, Chairman
Raymond Valentini

Kenneth Kirkman
Rodney Pinkham

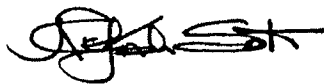
Stephen Negri

Staff

James Bartelli
David Burke
Celeste Bushway
Peter Clark
Diane Driscoll
Fred Lathrop
Edward Machinski
Dean Rowe
Scott Sexton
Neftali Soto
Vacant
Vacant
Eric Williams
Amy Windle

Assistant Director
Sewer Technician II
Secretary/Clerk
Foreman
Accts. Receivable Clerk
Survey Party Chief
Assistant Construction Inspector
Sewer Maintenance Operator
Sewer Technician I
Chief Engineer (Director)
Wastewater Maintenance – Electrician/Operator
Sewer Technician I
Lead Maintenance Operator
Office Coordinator

On behalf of the Waterford Utility Commission, Respectfully submitted,



Neftali Soto, P.E. Chief Engineer

Waterford-East Lyme Shellfish Commission
Annual Report –2019

The Waterford-East Lyme Shellfish Commission (WELSCO) oversees recreational shellfishing in the Niantic River. There are 2 areas in the Niantic River available for recreational shellfishing; Area A which is open year round and is located in the central part of the river south of Sandy Point to about just north of the entrance to Smith Cove in Niantic, and Area B which is open seasonally from approximately Dec 1 through May 31 and is located generally in the southern third of the river. The open and closed status of each of these areas is overseen by the Bureau of Aquaculture and the Ledge Light Health District.

Recreational permits are sold by both the East Lyme and Waterford Town Halls as well as Hillyer's Bait and Tackle and Mackey's Bait and Tackle. Permits are sold under a variety of conditions based on duration, residency, and senior citizen status. The pricing and variety of permit categories has remained unchanged from last year. WELSCO is not authorized to issue commercial shellfishing permits based on state statute.

Although clam stock in the Niantic River appears to be sustainable, purchasing additional clam stock was considered but was not successful due to a statewide shortage of clam seed. This shortage will make future WELSCO management decisions very critical.

WELSCO owns the Shellfish Warden boat which is used to collect water samples, as required by the Bureau of Aquaculture, to allow for recreational shellfishing activities. WELSCO wardens collect water samples not only for WELSCO but also for Waterford Shellfish and East Lyme Harbor Management/Shellfish commissions. The Warden boat is one of the few municipal boats in the water year round and has been used in the past by other departments in emergencies. The State regulations dictate that after one inch of rainfall the recreational shell fishing areas are closed until water samples are tested to confirm bacterial levels are at acceptable levels.

As of Oct 31, 2019 there were a total of 552 permits sold generating \$12,358 of revenue for WELSCO. The revenue from permit sales helps to offset operating costs of WELSCO. WELSCO purchased a new outboard motor for the Warden boat this year for a cost of approximately \$10,000. The previous motor served the commission well but the age of the motor and increasing service costs necessitated a new motor be purchased. Other annual costs for WELSCO include funding half the cost of the Niantic River pump-out boat and the annual financial audit required by the Town of Waterford. Funding the pump-out boat is critical to maintaining the Niantic River status as a no-discharge zone.

Due to efforts in the last year, we have recently entered into an agreement with a group of citizens to form a public-private partnership to enhance the native oyster population in the

Niantic River. Approximately 100,000 oysters will be seeded in November to improve water quality, through the oysters water filtering feeding process, and will provide oysters for recreational harvest in 1-2 years. As part of this initiative, we have also engaged a student from the Marine Science Magnet School in New London and she will study the oyster viability in the first month of seeding. She will be advised by a UCONN professor.

Future Goals

WELSCO will continue to carefully manage our clam stock through a combination of restocking efforts, management of native stock, and helping to mitigate man-made influences that negatively impact shellfish sustainability. WELSCO will also attempt to enhance scallop populations to a level where future recreational scallop seasons may be possible. Improving water quality is an important component of this and WELSCO also believes enhancing oyster populations in the Niantic River will improve water quality which could potentially help the return of more sensitive species like the Bay scallop.

Respectfully Submitted by:

Peter Harris,
Chairman of the Waterford-East Lyme Shellfish Commission.



Town of Waterford Youth & Family Services Annual Report Fiscal Year 2019

Prepared by Dani Gorman, MS
on Behalf of the Youth & Family Services Advisory Board
Jody Nazarchyk, Chairwoman

Fiscal Year 2019 marked an extraordinary milestone for the department in which we amended our official name to include “family.” By a vote of the Representative Town Meeting in April of 2019 and a revision of our town ordinance, we became the Department of Youth and Family Services; affirming our commitment to providing equal access to all of the individuals within a family unit, household, and kin group. For us, FY19 was defined by strengthening families, creating brighter futures for children, and investing in all efforts that inspired inclusion.

On behalf of the Youth and Family Services Advisory Board, I respectfully submit the department's 2019 Annual Report - Youth & Family Services.

The Numbers Close-Up ✓ Programs

Program Highlights:

In FY19 program participation levels continued to climb. We had record-breaking waiting lists and the demand for programs reached unprecedented levels. Tapping into the feedback provided to us by consumers on satisfaction surveys, we developed programs that we knew would meet the needs of residents we serve and deliver positive outcomes. From programs for our youngest consumers to groups that served the young adult population, we touched thousands of lives in FY19 with 98% of consumers rating us at the highest end of the satisfaction scale for exceeding their expectations.

Group Type	Contacts*
Birth-3 years old	591
Pre-K 12 th grade	5,555
Community	15,001

*Contacts may signify a duplication of those served.

We saw extraordinary growth in afterschool programs which sparked an overwhelming interest among our elementary and middle school consumers. Programs like Dungeons and Dragons and cartooning helped young people engage with each other and develop special friendships. Our traditional psycho-educational programs like Fuzzy and Furry Friends and Cooking with Friends helped children from grades kindergarten to eight reduce stress and cope with anxiety. A group in the Fall of 2018 encouraged children to work together on solving problems and brainstorming solutions. In their small groups, we witnessed children building their feelings of self-worth and conquering their inner-critics.

Camp DASH remained our most attended program with attendance staying at record levels. In partnership with Waterford Public Schools, campers shared the Clark Lane Middle School campus with Summer Academy students resulting in a seamless association between the two programs. Camp earned very high ratings on consumer surveys completed by campers, parents, and caregivers. For the third consecutive year, the State of Connecticut Office of Early Childhood inspected the camp and found the program to be in full compliance of its health and safety standards. This accolade and achievement is attributed to the 50 staff members that made up the camp team and worked tirelessly for eight weeks to deliver an unforgettable summer experience.

Our annual event Dancing with the Stars attracted over 1,400 people of all ages to Waterford High School for an evening of celebration and community spirit. Twelve teams volunteered their time to learn dance routines and support our department's efforts to increase awareness about alcohol and substance use amongst minors and young adults.

In FY19, a concerted effort was placed on promoting equality through inclusion training for staff, especially in the area of LGBTQ client-centered care. We are proud to say that we are now equipped to provide equitable, knowledgeable, and welcoming care for LGBTQ consumers. Additionally, we strengthened our efforts to help people through loss with continued training in grief counseling.

In fiscal year 2019, we continued to strengthen our partnerships with schools, other town departments, law enforcement, judicial courts, protective agencies, civic groups, faith organizations, and prevention groups to meet needs and capitalize on resources. From workshops on administering naloxone, to a solid focus on helping teens deal with anxiety disorders, our programming resulted in nearly 2,000 hours of service delivery.

Mental Health Services & W.A.D.E. Coalition Highlights:

In FY19, we remained steadfast in our efforts to provide families with accessible and responsive care. Through our proactive, comprehensive, and developmental approach, we delivered mental health services to over 1,000 young people and their families with schools as our #1 source for referrals and self-referrals in the #2 spot. The top presenting issues for FY19 were anxiety, depression, substance use / addiction, academic success, eating disorders, and lack of self-esteem. The majority of children were treated in-house with clinical case-loads consistently at maximum levels.

The Numbers Close-Up ✓ Mental Health

Age Group	# Helped*
4-12 years old	491
13-21 years old	523
Family Caregivers Groups	345

*Includes case management

The Waterford Alcohol and Drug Education (W.A.D.E.) Coalition continued its efforts to deter and reduce substance use through educational campaigns, research-based programs, health fairs, assessments, screenings, workshops, and counseling. Waterford's Drug and Alcohol Survey was administered by the Southeastern Regional Action Council to middle and high school students, resulting in valuable data on the attitudes and behaviors associated with alcohol, tobacco and other drugs.

The Juvenile Review Board (JRB) recorded another record year of unprecedented referrals into the program with the board meeting monthly to hear the cases of youthful offenders referred by the Waterford Police Department. In the board's decisions, the 15-member panel provided young people with opportunities to learn from their mistakes and make better future choices. Their level of commitment to diverting young people from the juvenile court was represented in over forty meaningful diversion contracts that required offenders to make full amends for the offenses they committed.

Human Services / Community Services Highlights:

In FY19, residents of all ages turned to us for help with social and human services. For residents and families struggling with food insecurities and scarcities, the food locker serviced over 1,500 people and the department placed a concerted effort on providing healthy foods, toiletries, paper products and diapers to those in need. Our annual Thanksgiving and Christmas Holiday Programs for the needy provided over 500 meals that included all of the essential food items for a warm and delicious dinner. Again this year, 100 percent of residents who applied for help with food and gifts during the holidays were adopted by donors. Donors provided children (up to the age of 18) with brand new gifts and toys and they represented many facets of the community from schools to private residents. Hundreds of school children, representing all of Waterford's schools, participated in our annual Stuff the Bus event that re-stocked the food locker for a full year. In FY19, residents (up to the age of 64) were also helped with eviction prevention, re-housing, transportation, healthcare, childcare, employment / unemployment, energy assistance and many other areas of need. We recorded unprecedented requests for human services year-round.

In Closing:

In FY19 the milestone marker of re-naming the department to a more inclusive title only reaffirmed our commitment to meeting the needs of all residents who turned to us for help during the most critical moments of their lives. In FY20 we continue to strive for excellence in all aspects of program operations; we pledge to be an accessible and productive department that inspires others, especially young people, to keep going and to reach their goals no matter how big or small.

Respectfully Submitted,



Dani Gorman, MS
Director

Youth & Family Services Advisory Board 2019-2020

Ellen Bellos, Parent Representative
Sheila Cash, Community Representative
Michael Cristofaro, Parent Representative
Dani Gorman, Director & Municipal Agent for Children
Alden Moger, Student Representative
Jody Nazarchyk, Chairwoman
Melina Santangelo, Student Representative
Kerry Sullivan, Recreation & Parks Representative

Michael Buscetto III, Community Representative
Dorothy Concascia, Community Representative
Thomas Giard III, Superintendent of Schools
Brett Mahoney, Chief of Police
Alison Moger, Superintendent's Designee
Lisa Sachatello, Parent Representative
Jennifer Smith, Youth Serving Agency Representative
Megan Sylvestre, Police Chief's Designee



ZONING BOARD OF APPEALS
2018/2019 ANNUAL REPORT

The Zoning Board of Appeals consists of five regular and three alternate elected members.

The Zoning Board of Appeals may vary the provisions of the Zoning Regulations in harmony with the general purpose and intent of the regulations and the Town's current Plan of Preservation, Conservation and Development with due consideration for conserving the public health, safety, convenience, welfare and property values.

The Board's authority originates from the CT General Statutes and the Zoning Regulations.

The Board has the following powers and duties:

- Hear and decide appeals where it is alleged that there is an error in any order requirement or decision made by the Zoning Enforcement Office or any other official charges with the enforcement of the regulations;
- To hear, decide, determine and vary the application of provisions of the zoning regulations.
- A literal enforcement of the regulation would result in exceptional difficulty or unusual hardship and the public safety and welfare secured. Variances are based on the unique, unusual hardship of the land and, in its discretion, the board may attach reasonable conditions to the approval of a variance;
- The board acts on approval/denial of certificates of location and motor vehicle dealers/repairers licenses.

The Zoning Board of Appeals held 6 meetings during the 2018/19 Fiscal Year which included public hearings for 7 applications. All applications were for residential properties.

The Zoning Board of Appeals received \$2,729.00 for application fees. **Expenditures amounted to \$3,957.00 of which \$3,638.00 was associated with public hearing advertisements. The remaining \$318.00 was spent** on postage and the cost of attending the CT Land Use Law Seminar. Application fees are applied to the general fund which helps defray the cost of postage and advertising as required by law.

2018/2019

Members

Cathy Newlin, Chairwoman
Joshua Friedman, Vice Chairman
Thomas Malley Jr.
Ann Darling, Secretary
Michele Kripps

Alternate Members

Darcy Van Ness
Danielle McCarty
Dr. Billy Gene Collins

Staff

Joshua Lecar, Zoning Enforcement Officer
Thomas Lane, Zoning Enforcement Officer,
Retired 8/31/18

Carol Libby, Recording Secretary
Dawn Choisy, Recording Secretary

Appendix A

Town of Waterford, Connecticut



ANNUAL
FINANCIAL REPORT
For the Fiscal Year Ended June 30, 2019

Town of Waterford, Connecticut

Comprehensive Annual Financial Report

**FOR THE FISCAL YEAR ENDED
JUNE 30, 2019**

**Department of Finance
Kevin McNabola
Director of Finance**

TOWN OF WATERFORD, CONNECTICUT
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JUNE 30, 2019

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Town of Waterford, Connecticut

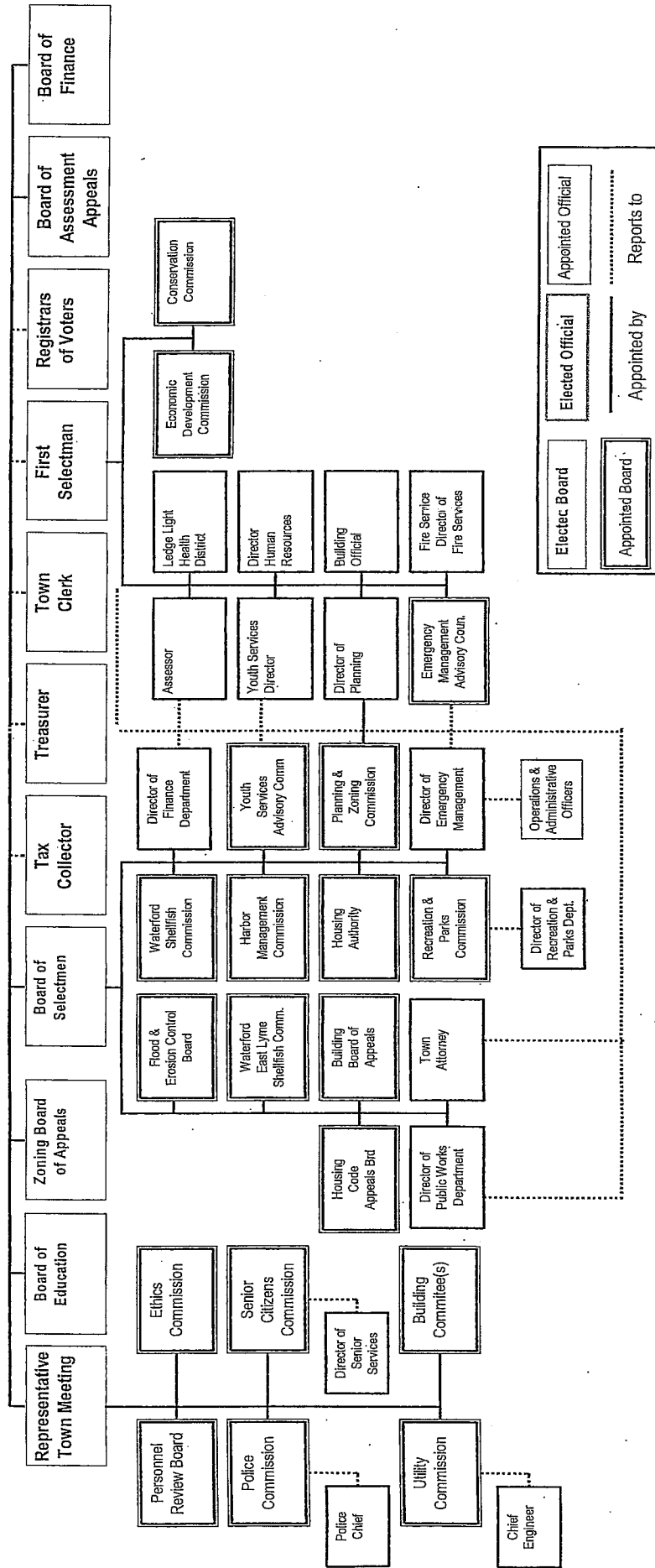
Principal Town Officials

As of June 30, 2019

Daniel M. Steward
Thomas W. Giard III
Kevin McNabola
Bernard Pisacich
Abby Piersall
Brian Long
Brett Mahoney
Neftali Soto
Alan Wilensky
Vacant
Brian Flaherty
Lisa Cappuccio
David Campo
Daniela Gorman
David Garside
Roslyn Rubenstein
Bruce A. Miller
Joyce Sauchuk

First Selectman
Superintendent of Schools
Director of Finance
Treasurer
Planning Director
Director of Public Works
Chief of Police
Chief Engineer, Utilities Commission
Tax Collector
Assessor
Recreation & Parks Director
Director of Senior Services
Town Clerk
Director of Youth Services
Building Official
Library Director
Director of Fire Services
Director of Human Resources

ORGANIZATIONAL CHART TOWN OF WATERFORD GENERAL GOVERNMENT



Independent Auditors' Report

To the Board of Finance
Town of Waterford, Connecticut

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Town of Waterford, Connecticut, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the Town of Waterford, Connecticut's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Town of Waterford, Connecticut, as of June 30, 2019 and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the budgetary comparison information and the pension and OPEB schedules, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, which considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Waterford, Connecticut's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements and schedules, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with Government Auditing Standards, we have also issued our report dated November 18, 2019 on our consideration of the Town of Waterford, Connecticut's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Town of Waterford, Connecticut's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town of Waterford, Connecticut's internal control over financial reporting and compliance.

Blum, Shapiro & Company, P.C.

West Hartford, Connecticut
November 18, 2019

TOWN OF WATERFORD, CONNECTICUT

MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2019

This discussion and analysis of the Town of Waterford, Connecticut (the Town) financial performance is prepared by management to provide an overview of the Town's financial activities for the fiscal year ended June 30, 2019. Please read this MD&A in conjunction with the transmittal letter and the Town's financial statements, Exhibits I to IX.

FINANCIAL HIGHLIGHTS

- The Town's net position decreased as a result of this year's operations. While net position of our business-type activities decreased by \$1.3 million, or 2.2%, net position of our governmental activities decreased by \$1.4 million or 0.8%.
- During the year, the Town had expenses that were \$1.4 million more than the \$102.6 million generated in tax and other revenues for governmental programs.
- In the Town's business-type activities, revenues and transfers in increased by \$85.5 thousand or 2.2%, while expenses decreased by \$523.3 thousand or 9.1%.
- The total cost of all of the Town's programs was \$109.0 million, with no new programs added this year.
- The General Fund reported a fund balance this year of \$17.3 million.
- The resources available for appropriation were \$2.7 million more than anticipated for the General Fund. There was an additional appropriation of \$800.0 thousand to fund the public works complex renovation project. However, unused appropriations of \$963.0 thousand were returned to fund balance at year end. Overall, the operating results increased the General Fund balance by \$2.8 million.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of a series of financial statements. The statement of net position and the statement of activities (Exhibits I and II, respectively) provide information about the activities of the Town as a whole and present a longer-term view of the Town's finances. Fund financial statements are presented in Exhibits III to IX. For governmental activities, these statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the Town's operations in more detail than the government-wide statements by providing information about the Town's most significant funds. The remaining statements provide financial information about activities for which the Town acts solely as a trustee or agent for the benefit of those outside of the government.

Government-Wide Financial Statements

Our analysis of the Town as a whole begins on Exhibits I and II. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the Town's net position and changes in it. Over time, increases or decreases in the Town's net position are one indicator of whether its financial health is improving or deteriorating. The reader needs to consider other non-financial factors, however, such as changes in the Town's property tax base and the condition of the Town's capital assets, to assess the overall health of the Town.

In the statement of net position and the statement of activities, we divide the Town into two types of activities:

- *Governmental Activities* - Most of the Town's basic services are reported here, including education, public safety, public works, recreation, library, social services and general administration. Property taxes, charges for services, and state and federal grants finance most of these activities.
- *Business-Type Activities* - The Town charges a fee to customers to help it cover all or most of the cost of certain services it provides. The Town's Utility Commission Enterprise Fund is reported here.

Fund Financial Statements

The fund financial statements begin with Exhibit III and provide detailed information about the most significant funds - not the Town as a whole. Some funds are required to be established by Charter. However, the Board of Finance establishes many other funds to help control and manage money for particular purposes or to show that it is meeting legal responsibilities for using grants and other money (i.e. grants received for education from the State and Federal Government). The Town's funds are divided into three categories: governmental, proprietary and fiduciary.

- *Governmental Funds (Exhibits III and IV)* - Most of the Town's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the Town's general government operations and the basic services it provides. Governmental fund information helps to determine whether there are more or fewer financial resources that can be spent in the near future to finance the Town's programs. The relationship (or differences) between governmental activities (reported in the statement of net position and the statement of activities) and governmental funds is described in a reconciliation included with the fund financial statements.
- *Proprietary Funds (Exhibits V to VII)* - When the Town charges customers for the services it provides, whether to outside customers or to other units of the Town, these services are generally reported in proprietary funds. Proprietary funds are reported in the same way that all activities are reported in the statement of net position and the statement of activities. In fact, the Town's enterprise fund (a component of proprietary funds) is the same as the business-type activities reported in the government-wide statements, but provide more detail and additional information, such as cash flows, for proprietary funds. Internal service funds (the other component of proprietary funds) are used to report activities that provide supplies and services for the Town's other programs and activities - such as the Town's Insurance Administration Fund.
- *Fiduciary Funds (Exhibits VIII and IX)* - The Town is the trustee, or fiduciary, for its employees' pension plans. It is also responsible for other assets that, because of a trust arrangement, can be used only for the trust beneficiaries. All of the Town's fiduciary activities are reported in separate statements of fiduciary net position and changes in fiduciary net position. These activities are excluded from the Town's other financial statements because the Town cannot use these assets to finance its operations. The Town is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

The Town's combined net position decreased from \$215.5 to \$212.9 million or 1.2%. The analysis below focuses on the net position (Table 1) and changes in net position (Table 2) of the Town's governmental and business-type activities.

TABLE 1 (In Thousands)

	Governmental Activities		Business-Type Activities		Total	
	2019	2018	2019	2018	2019	2018
Current assets	\$ 37,468	\$ 36,822	\$ 5,196	\$ 4,564	\$ 42,664	\$ 41,386
Capital assets, net of accumulated depreciation	244,054	249,138	49,212	50,975	293,266	300,113
Total assets	<u>281,522</u>	<u>285,960</u>	<u>54,408</u>	<u>55,539</u>	<u>335,930</u>	<u>341,499</u>
Deferred outflows of resources	20,183	5,975	-	-	20,183	5,975
Long-term debt outstanding	130,233	122,471	406	358	130,639	122,829
Other liabilities	8,561	7,716	429	364	8,990	8,080
Total liabilities	<u>138,794</u>	<u>130,187</u>	<u>835</u>	<u>722</u>	<u>139,629</u>	<u>130,909</u>
Deferred inflows of resources	3,599	1,080	-	-	3,599	1,080
Net Position:						
Net investment in capital assets	172,217	172,063	49,212	50,975	221,429	223,038
Restricted	135	137	-	-	135	137
Unrestricted	<u>(13,040)</u>	<u>(11,532)</u>	<u>4,361</u>	<u>3,842</u>	<u>(8,679)</u>	<u>(7,690)</u>
Total Net Position	<u>\$ 159,312</u>	<u>\$ 160,668</u>	<u>\$ 53,573</u>	<u>\$ 54,817</u>	<u>\$ 212,885</u>	<u>\$ 215,485</u>

Net position of the Town's governmental activities decreased by 0.8% (\$159.3 million in 2019 compared to \$160.7 million in 2018). Unrestricted net position - the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation or other legal requirements - decreased by \$1.5 million (\$11.5 million in 2018 compared to (\$13.0 million) at the end of this year.

By far the largest portion of the Town's net position is its investment in capital assets (e.g., land, buildings, machinery and equipment). Since the Town's investment in its capital assets, net of accumulated depreciation, must also be reported net of related debt, it should be noted that the Town's outstanding debt is related to bonds payable as of June 30, 2019.

The net position of our business-type activities decreased by 2.2% (\$53.6 million in 2019 compared to \$54.8 million in 2018).

The Town's total revenues (excluding special items) were \$106.4 million. The total cost of all programs and services was \$109.0 million. Our analysis below separately considers the operations of governmental and business-type activities.

TABLE 2 (In Thousands)

	Governmental Activities		Business-Type Activities		Total	
	2019	2018	2019	2018	2019	2018
Revenues:						
Program revenues:						
Charges for services	\$ 3,613	\$ 3,260	\$ 3,765	\$ 3,654	\$ 7,378	\$ 6,914
Operating grants and contributions	6,171	12,205			6,171	12,205
Capital grants and contributions	839	2,450			839	2,450
General revenues:						
Property taxes	90,251	87,927			90,251	87,927
Grants and contributions not						
restricted to specific purposes	353	294			353	294
Unrestricted investment earnings	1,297	686	70	37	1,367	723
Miscellaneous revenue	39	145			39	145
Total revenues	<u>102,563</u>	<u>106,967</u>	<u>3,835</u>	<u>3,691</u>	<u>106,398</u>	<u>110,658</u>
Program expenses:						
General government	15,427	14,892			15,427	14,892
Public safety	13,198	12,098			13,198	12,098
Public works	8,432	7,180			8,432	7,180
Recreation	1,773	1,020			1,773	1,020
Library	1,154	1,065			1,154	1,065
Social services	1,370	1,299			1,370	1,299
Education	60,142	64,680			60,142	64,680
Interest and fiscal charges	2,285	2,400			2,285	2,400
Utility Commission			5,217	5,740	5,217	5,740
Total program expenses	<u>103,781</u>	<u>104,634</u>	<u>5,217</u>	<u>5,740</u>	<u>108,998</u>	<u>110,374</u>
Excess (deficiency) of revenues over expenses before transfers	(1,218)	2,333	(1,382)	(2,049)	(2,600)	284
Transfers	(138)	(196)	138	196	-	-
Change in Net Position	(1,356)	2,137	(1,244)	(1,853)	(2,600)	284
Beginning Net Position	<u>160,668</u>	<u>158,531</u>	<u>54,817</u>	<u>56,670</u>	<u>215,485</u>	<u>215,201</u>
Ending Net Position	<u>\$ 159,312</u>	<u>\$ 160,668</u>	<u>\$ 53,573</u>	<u>\$ 54,817</u>	<u>\$ 212,885</u>	<u>\$ 215,485</u>

Governmental Activities

Approximately 88.0% of these revenues were derived from property taxes, followed by 7.2% from operating and capital grants and contributions, 3.5% from charges for services and 1.3% from investment and other general revenues.

Major factors affecting operations include:

- Operating grants and contributions were down by \$6.0 million due primarily to the decrease in the State's on-behalf contribution for the Teachers' Retirement System OPEB.
- Property tax revenues were up by \$2.3 million due to an increase in the mill rate of 1.4%, as well as, an increase in prior year and interest collections of \$675 thousand.
- Capital grants and contributions decreased by \$1.6 million, due mainly to the following:
- The Local Bridge Grant decreased by \$1.0 million.

- The Local Capital Improvement (LOCIP) grant revenue decreased by \$196.3 thousand for the Town Hall HVAC project.
- There was also an increase of \$275 thousand for the Thames River Marina Dock System Grant.
- Investment earnings were up by \$611.0 thousand over FY18.

Table 3 presents the cost of each of the Town's five largest programs - education, general government, public safety, public works and recreation - as well as each program's net cost (total cost less revenues generated by the activities). The net cost shows the financial burden to the Town's taxpayers by each of these functions.

TABLE 3 (In Thousands)

	Total Cost of Services		Net Cost of Services	
	2019	2018	2019	2018
Education	\$ 60,142	\$ 64,680	\$ 53,683	\$ 52,191
General government	15,429	14,892	13,828	13,714
Public safety	13,198	12,098	12,446	11,458
Public works	8,432	7,180	7,250	4,213
Recreation	1,773	1,020	1,541	674
All others	4,809	4,764	4,412	4,468
Totals	\$ <u>103,783</u>	\$ <u>104,634</u>	\$ <u>93,160</u>	\$ <u>86,718</u>

Business-Type Activities

Net position of the Town's business-type activities (see Table 2) decreased by 2.2% (\$53.6 million in 2019 compared to \$54.8 million in 2018). Revenues and transfers in for the Town's business-type activities (see Table 2) increased by \$85.5 thousand (\$4.0 million in 2019 compared to \$3.9 million in 2018). The factors driving these results include:

- An increase in Sewer use fee revenue of \$111 thousand.
- A decrease in capital contributions of \$58.0 thousand or 3.0% over fiscal year 2018.
- An increase of investment earnings of \$33 thousand.
- A decrease in expenses of \$523.3 thousand.

TOWN FUNDS FINANCIAL ANALYSIS

Governmental Funds

As the Town completed the year, its governmental funds (as presented in the balance sheet - Exhibit III) reported a combined fund balance of \$23.7 million, which is increase of \$1.7 million from last year's total of \$22.0 million. Included in this year's total change in fund balance is an increase of \$2.5 million in the General Fund, a decrease of \$1.1 million in the Capital and Nonrecurring Fund and an increase of \$409.6 thousand for Nonmajor Governmental Funds.

Capital Projects Funds:

- The Capital and Nonrecurring Fund balance decreased by \$1.1 million due to expenditures of \$4.9 million being offset by revenues of \$1.5 million and transfers in of \$2.3 million.

Non-Major Capital Projects Funds:

- The Fleet Management Fund increased by \$233.3 thousand due to expenditures of \$1.3 million being offset by revenues and transfers in of \$1.5 million.
- The Sewer Development and Maintenance Fund decreased by \$181.4 thousand due to expenditures of \$218.0 thousand being offset by revenues of \$36.7 thousand.
- The Capital Improvement Fund increased by \$288.9 thousand due to expenditures of \$907.6 thousand being offset by net transfers in and out \$1.2 million.

Special Revenue Funds:

- The Nuclear Safety Emergency Preparedness Fund increased by \$38.1 thousand due to grant revenue of \$123.5 thousand and expenditures of \$85.4 thousand.
- The Cafeteria Fund decreased by \$26.0 thousand due to expenditures of \$947.7 thousand and total revenues of \$921.7 thousand.

Proprietary Funds

The Town's Proprietary Funds provide the same type of information found in the government-wide financial statements, but in more detail.

Overall, proprietary funds net assets total \$58.1 million at the end of the year, which includes a \$4.5 million fund balance in the Internal Service Fund.

Net position of the Utility Commission Fund at the end of the year amounted to \$53.6 million. Factors affecting the balance of this fund are included in the discussion of the Town's business-type activities.

In fiscal year 2019, net position of the Internal Service fund decreased by \$352.5 thousand from fiscal year 2018. This is due to \$11.7 million in contributions and other revenues (a decrease of \$0.5 million over fiscal year 2018), offset by expenses for claims and program administration of \$12.1 million (an increase of \$1.1 million over fiscal year 2018).

General Fund Budgetary Highlights

Revenues were higher than budgetary estimates by \$2.7 million and expenditures were less than original budgetary estimates by \$963.0 thousand. Overall revenues over expenditures on a budgetary basis were \$2.8 million. In the current year, revenues increased by \$4.2 million or 4.6% over the prior year and expenditures increased by \$2.3 million or 2.5%.

The major factors affecting this year's annual operating results are as follows:

- Property tax revenue was over budgetary estimates by \$967.3 thousand and over prior year revenue by \$3.2 million.
- State grant funding was over budgetary estimates by \$415.1 thousand and over prior year revenue by \$195.1 thousand.
- Assessment revenue is over budgetary estimates by \$27.3 thousand and under the prior year by \$2.6 thousand.
- License and permit revenue is over budgetary estimates by \$194.8 thousand and over the prior year by \$119.8 thousand. The building department is up from FY18 by \$50.6 thousand, followed by conveyance tax revenue, which is up from FY18 by \$44.5 thousand. Planning & zoning, had an increase of \$18.1 thousand over the prior year.

- Fines, Penalties and Charges for Services are over budgetary estimates by \$12.9 thousand and under the prior year revenue by \$21.1 thousand. The biggest change was in tipping fee revenue with an increase of \$43.6 thousand, followed by a decrease in the EMS fees of \$36.0 thousand and a decrease of tuition fees of \$19.8 thousand over fiscal year 2018.
- Other sources of revenue were over budgetary estimates by \$147.1 thousand and over the prior year revenue by \$1.5 thousand.
- Investment income is over budgetary estimates by \$749.0 thousand and over the prior year by \$510.4 thousand.
- Other Financing Sources, which consists of the cancelation of prior year encumbrances and transfers in from the capital improvement fund, was over estimated revenue by \$166.9 thousand and over the prior year by \$162.5 thousand.

Overall Expenditures came in \$963.0 thousand under budgetary estimates. The largest amounts of unused appropriations returned in the current fiscal year are outlined below:

- The Retirement budget returned \$194.4 thousand.
- The Contingency budget returned \$150.1 thousand.
- The Public Works Department returned \$149.4 thousand.
- The Insurance budget returned \$56.8 thousand.
- The Board of Education returned \$50.1 thousand.
- The Emergency Management Department returned \$41.3 thousand.
- The Finance Department returned \$40.4 thousand.
- The Fire Services Department returned \$40.0 thousand.
- The Information Technology Department returned \$36.1 thousand.

The Town's General Fund balance of \$17.3 million reported on Exhibit III differs from the General Fund's budgetary balance of \$17.0 million reported in the budgetary comparison in the required supplementary information. This is principally because budgetary fund balance does not include \$186.8 thousand of outstanding encumbrances at year-end, which are reported as expenditures for budgetary purposes. The balances for special revenue funds that are funded primarily from operating transfers from the General Fund are also rolled into that fund for reporting purposes. For fiscal year 2019, those balances amounted to \$67.0 thousand.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At June 30, 2019, the Town had \$293.3 million invested in a broad range of capital assets, including land, buildings, park facilities, vehicles and equipment, roads, bridges, and water and sewer lines - Table 4. This amount represents a net decrease (including additions and deductions) of \$6.8 million, or 2.3%, from last year.

TABLE 4 (In Thousands)

	Governmental Activities		Business-Type Activities		Total	
	2019	2018	2019	2018	2019	2018
Land	\$ 8,956	\$ 8,379	\$ 129	\$ 128	\$ 9,085	\$ 8,507
Land improvements	528	583			528	583
Building and improvements	166,112	171,887	1,013	1,048	167,125	172,935
Machinery and equipment	3,865	4,668	707	707	4,572	5,375
Vehicles	6,419	6,363	205	190	6,624	6,553
Infrastructure	55,538	56,832	47,149	48,892	102,687	105,724
Permanent easements	5	5			5	5
Software	107	119	9	10	116	129
Construction in progress	2,524	302			2,524	302
Total	\$ 244,054	\$ 249,138	\$ 49,212	\$ 50,975	\$ 293,266	\$ 300,113

Major capital asset events during the current fiscal year are noted below:

Governmental Activities:

- Land increased by \$578.0 thousand due to the addition of property acquired through donation (\$12.2 thousand) as well as a foreclosure (\$566 Thousand).
- Buildings and improvements decreased by \$5.8 million due mainly to depreciation expense.
- Construction-in-progress increased by \$2.2 million due mainly to the costs associated with the public works complex renovation project (\$1.4 million), the street light acquisition project (\$.7 million) and Gardners Wood Road reconstruction project (\$88.9 thousand).
- Infrastructure decreased by \$1.3 million mainly due to depreciation expense of \$1.7 million. The decrease was offset by the capitalization of the Waterford Beach Park Causeway Bridge (\$250 thousand).
- Vehicles increased by \$56.0 thousand due to additions of \$1.2 million, in accordance with the fleet management plan, this was offset by net retirements of \$55.7 thousand and depreciation expense of \$1.1 million.
- Machinery and equipment decreased by \$803.0 thousand due to mainly to depreciation expense of \$1.0 million, which was offset by additions of \$236.2 thousand.
- Software decreased by \$12.0 thousand due to amortization expense of \$12.0 thousand.

Business-Type Activities:

- There was an increase in vehicles of \$15 thousand due to additions of \$68.0 thousand and depreciation expense of \$52.6 thousand.
- Additions to equipment of \$69.7 thousand were offset by depreciation of \$69.0 thousand.
- The decreases to all other assets were due entirely to depreciation and amortization expense.

Additional information on the Town's capital assets can be found in Note 5 of this report.

Long-Term Debt

At the end of the current fiscal year, the Town had \$69.5 million of outstanding general obligation bonds. Bonds issued in June 2017 carried an AA rating from Standard & Poor.

State statutes limit the amount of general obligation debt a governmental entity may issue to 7 times its total prior years' tax collections. The current debt limitation for the Town is \$614.8 million.

Additional information on the Town's long-term debt can be found in Note 7.

Economic Factors

- The unemployment rate for the Town in 2019 was 3.7%, which is a decrease from a rate of 4.0% a year ago. Waterford's unemployment rate is lower than the State's average unemployment rate of 3.8%, and the national average of 3.8% as of June 2019.

During the current fiscal year, unassigned fund balance in the General Fund increased by \$2.8 million. The main reason for the increase is due to the positive operating results of \$2.5 million. A decrease in the assigned fund balance of \$363.9 thousand contributed to the increase of the unassigned total.

CONTACTING THE TOWN'S FINANCIAL MANAGEMENT

This financial report is designed to provide citizens, taxpayers, customers, investors and creditors with a general overview of the Town's finances and to show the Town's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Director of Finance, Town of Waterford, 15 Rope Ferry Road, Waterford, Connecticut 06385.

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are restricted or committed to expenditures for specific purposes other than debt service or capital projects. The nature and purpose of each Special Revenue Fund is as follows:

Fund	Funding Source	Function
Special Education Grants	State and federal grants	School related programs
School Cafeteria	Sale of food and grants	School lunch program
Drug Enforcement	Federal and state forfeited property	Drug enforcement and education
Youth Services	Donations and admission fees	Youth programs
Water	Rentals from cell phone companies for antennas on water towers	Maintenance of water infrastructure
Contributed Gifts	Donations	Expenditures of donations according to the purpose of the various gifts
Senior Citizens	Donations and program fees	Services and programs for senior citizens
Youth Services Local Prevention Council Grant	Local prevention council grant	Youth services alcohol and drug abuse prevention program
Small Harbor Improvement Projects (SHIP) Grant	Connecticut Port Authority grant in aid	Mago Point Planning Study-Design
Youth Services Mini Grant	State grant passed through NECASA	Community Coalition to address the Opioid Crisis
2019 JAG Local VCP Grant	Federal Department of Justice grant passed through the Connecticut Division of Criminal Justice Policy and Planning	Purchase of police equipment
Dock Removal Grant	Grant from private organization	Removal of derelict dock structures in the Thames River at 74 Scotch Cap Road
Nuclear Safety Emergency Preparedness Grant	State grant	Nuclear Safety Preparedness Program
Drug Recognition Expert (DRE) Support Grant	Federal Police Traffic Services funds passed through the State of Connecticut DOT	Coordination of DRE training activities
Comprehensive DUI Enforcement Program	State grant	Regional check points to enforce driving under the influence laws
Historic Properties	Donations	Donations to the Historic Properties Commission
Jordan Mill Pond Fishway	Grant from nonprofit organization	Construct a fishway to promote spawning
Harbor Management	Docking and mooring fees	Harbor management
Youth Services Enhancement Grant	State grant	To promote youth developmental activities
Waterford Education Foundation Grant	Grant from nonprofit organization	To support an intergenerational storytelling program
Small Cities Grant II	State Community Development Block Grant (CDBG) funds and loan payments	Waterford Housing Rehabilitation Program
Historic Documents Preservation Grant	Connecticut State Library Targeted Grant	Preservation of historic documents

Reeve Foundation Grant	Christopher Reeve Foundation grant	Purchase of recreational equipment to make Waterford Beach accessible to individuals in wheelchairs
Senior Services Title IIIB Open Doors Grant	Federal funding under Title III and matching contributions	Senior Services open doors program for local senior citizens
Senior Services Wal Mart Grant	Grant from Wal Mart	Senior services program to conduct in-home fall assessment risks for local seniors.
Student Athletics Fund	Gate receipts	Site workers, ticket takers and tournament fees

Capital Project Funds

The Capital Projects Funds are used to account for and report financial resources that are restricted, committed or assigned to expenditure for capital outlay.

Fund	Funding Source	Function
Fleet Management	Sales and rental of vehicles and equipment	Program for funding the replacement of equipment and vehicles over ten thousand dollars
Sewer Maintenance and Development	Sewer connection fees	Maintenance of existing sewer system assets
Animal Control Facility	Donations	Construction of an animal shelter
Capital Improvement	General Fund appropriation	Various short-term capital projects
Early Childhood Learning Center	State grants	Construction of a District Magnet School

Permanent Funds

Permanent Funds are used to account for and report resources that are restricted to the extent that only earnings, not principal, may be used for purposes that support the reporting governments programs.

Fund	Funding Source	Function
Hammond Memorial Trust	Payments from trust and investment earnings	Maintenance of cemetery

TOWN OF WATERFORD, CONNECTICUT
STATEMENT OF NET POSITION
JUNE 30, 2019

EXHIBIT I

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
Assets:			
Cash and cash equivalents	\$ 28,176,545	\$ 3,667,346	\$ 31,843,891
Investments	6,953,562		6,953,562
Receivables, net	2,003,697	1,665,926	3,669,623
Internal balances	137,861	(137,861)	-
Inventories	4,710		4,710
Prepaid items	191,460		191,460
Capital assets:			
Intangible assets not being amortized	5,000		5,000
Intangible assets being amortized, net	107,433	8,813	116,246
Assets not being depreciated	11,480,354	127,970	11,608,324
Assets being depreciated, net	232,460,991	49,075,392	281,536,383
Total assets	<u>281,521,613</u>	<u>54,407,586</u>	<u>335,929,199</u>
Deferred Outflows of Resources:			
Deferred outflows of resources related to pensions	18,905,588		18,905,588
Deferred outflows of resources related to OPEB	68,732		68,732
Deferred charge on refunding	1,208,880		1,208,880
Total deferred outflows of resources	<u>20,183,200</u>	<u>-</u>	<u>20,183,200</u>
Liabilities:			
Accounts and other payables	2,704,866	290,511	2,995,377
Accrued liabilities	5,293,939	119,947	5,413,886
Unearned revenue	562,047	17,859	579,906
Noncurrent liabilities:			
Due within one year	6,534,786	15,055	6,549,841
Due in more than one year	123,697,970	391,123	124,089,093
Total liabilities	<u>138,793,608</u>	<u>834,495</u>	<u>139,628,103</u>
Deferred Inflows of Resources:			
Deferred inflows of resources related to pensions	1,181,685		1,181,685
Deferred inflows of resources related to OPEB	2,417,730		2,417,730
Total deferred inflows of resources	<u>3,599,415</u>	<u>-</u>	<u>3,599,415</u>
Net Position:			
Net investment in capital assets	172,217,423	49,212,175	221,429,598
Restricted for:			
Trust purposes:			
Nonexpendable	134,657		134,657
Unrestricted	(13,040,290)	4,360,916	(8,679,374)
Total Net Position	<u>\$ 159,311,790</u>	<u>\$ 53,573,091</u>	<u>\$ 212,884,881</u>

The accompanying notes are an integral part of the financial statements

TOWN OF WATERFORD, CONNECTICUT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2019

Functions/Programs	Net Revenue (Expense) And Changes In Net Position					
	Program Revenues			Primary Government		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities
Governmental activities:						
General government	\$ 15,428,848	\$ 1,118,944	\$ 89,952	\$ 392,140	\$ (13,827,812)	\$ (13,827,812)
Public safety	13,198,001	560,636	190,966		(12,446,399)	(12,446,399)
Public works	8,431,708	735,028		447,166	(7,249,514)	(7,249,514)
Recreation	1,773,188	232,110	212		(1,540,866)	(1,540,866)
Library	1,153,817	15,797			(1,138,020)	(1,138,020)
Social services	1,370,173	293,537	87,226		(989,410)	(989,410)
Education	60,142,366	656,775	5,802,978		(53,682,613)	(53,682,613)
Interest on long-term debt	2,285,041				(2,285,041)	(2,285,041)
Total governmental activities	103,783,142	3,612,827	6,171,334	839,306	(93,159,675)	(93,159,675)
Business-type activities:						
Utility commission	5,217,049	3,765,489			(1,451,560)	(1,451,560)
Total primary governmental activities	\$ 109,000,191	\$ 7,378,316	\$ 6,171,334	\$ 839,306	(93,159,675)	(94,611,235)
General revenues:						
Property taxes					90,251,461	90,251,461
Grants and contributions not restricted to specific programs					352,628	352,628
Unrestricted investment earnings					1,297,313	1,367,363
Miscellaneous					39,195	39,195
Transfers					(137,685)	-
Total general revenues and transfers					91,802,912	92,010,647
Change in Net Position					(1,356,763)	(2,600,588)
Net Position at Beginning of Year					160,668,553	215,485,469
Net Position at End of Year					\$ 159,311,790	\$ 212,884,881

The accompanying notes are an integral part of the financial statements

TOWN OF WATERFORD, CONNECTICUT
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2019

EXHIBIT III

	General Fund	Capital and Nonrecurring Expenditures Fund	Waterford High School Building Project	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS					
Cash and cash equivalents	\$ 15,805,628	\$ 4,403,727	\$ 1,162	\$ 3,530,893	\$ 23,741,410
Investments	4,672,829	2,123,527		157,206	6,953,562
Receivables, net	1,758,361			228,727	1,987,088
Interfund receivables	4,174,415			1,900,131	6,074,546
Inventories				4,710	4,710
Prepaid items	190,980			480	191,460
Total Assets	<u>\$ 26,602,213</u>	<u>\$ 6,527,254</u>	<u>\$ 1,162</u>	<u>\$ 5,822,147</u>	<u>\$ 38,952,776</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
Liabilities:					
Accounts and other payables	\$ 1,206,916	\$ 1,280,815	\$	\$ 73,985	\$ 2,561,716
Accrued liabilities	3,365,702			51,846	3,417,548
Interfund payables	3,177,838	755,109	2,942,807	338,638	7,214,392
Unearned revenue	134,397			360,061	494,458
Total liabilities	<u>7,884,853</u>	<u>2,035,924</u>	<u>2,942,807</u>	<u>824,530</u>	<u>13,688,114</u>
Deferred Inflows of Resources:					
Unavailable revenue - property taxes	1,412,854				1,412,854
Unavailable revenue - special assessments	40,942				40,942
Unavailable revenue - grants receivable				2,420	2,420
Unavailable revenue - other receivables	4,140			74,875	79,015
Total deferred inflows of resources	<u>1,457,936</u>	<u>-</u>	<u>-</u>	<u>77,295</u>	<u>1,535,231</u>
Fund Balances:					
Nonspendable	190,980			139,847	330,827
Restricted				876,602	876,602
Committed		4,491,330		2,715,160	7,206,490
Assigned	287,251			1,188,713	1,475,964
Unassigned	16,781,193		(2,941,645)		13,839,548
Total fund balances	<u>17,259,424</u>	<u>4,491,330</u>	<u>(2,941,645)</u>	<u>4,920,322</u>	<u>23,729,431</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 26,602,213</u>	<u>\$ 6,527,254</u>	<u>\$ 1,162</u>	<u>\$ 5,822,147</u>	<u>\$ 38,952,776</u>

(Continued on next page)

TOWN OF WATERFORD, CONNECTICUT
BALANCE SHEET - GOVERNMENTAL FUNDS (CONTINUED)
JUNE 30, 2019

Reconciliation of the Balance Sheet - Governmental Funds
to the Statement of Net Position:

Amounts reported for governmental activities in the statement of net position (Exhibit I) are
different because of the following:

Fund balances - total governmental funds	\$ 23,729,431
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Capital assets used in governmental activities are not financial
resources and, therefore, are not reported in the funds:

Governmental capital assets	\$ 391,607,506	
Less accumulated depreciation	<u>(147,553,728)</u>	
Net capital assets		244,053,778

Other long-term assets are not available to pay for current-period
expenditures and, therefore, are not recorded in the funds:

Property tax receivables greater than 60 days	947,535
Interest receivable on property taxes	465,319
Delinquent special assessments	115,817
Unavailable revenue - grants receivable	2,420
Unavailable revenue - other receivables	4,140
Deferred outflows of resources related to pensions	18,905,588
Deferred outflows of resources related to OPEB	68,732
Deferred charge on refunding	1,208,880

Internal service funds are used by management to charge the costs of
risk management to individual funds. The assets and liabilities of
the internal service funds are reported with governmental activities
in the statement of net position.

4,542,016

Long-term liabilities, including bonds payable, are not due and payable
in the current period and, therefore, are not reported in the funds:

Net pension liability	(29,879,877)
Pension prior service cost	(1,252,629)
Bonds and notes payable	(69,465,000)
Bond premiums	(3,580,235)
Interest payable on bonds and notes	(899,695)
Compensated absences	(7,258,446)
Landfill post-closure monitoring liability	(295,000)
Net OPEB liability	(18,501,569)
Deferred inflows of resources related to pensions	(1,181,685)
Deferred inflows of resources related to OPEB	<u>(2,417,730)</u>

Net Position of Governmental Activities (Exhibit I)	<u>\$ 159,311,790</u>
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The accompanying notes are an integral part of the financial statements

TOWN OF WATERFORD, CONNECTICUT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2019

	<u>General Fund</u>	<u>Capital and Nonrecurring Expenditures Fund</u>	<u>Waterford High School Building Projects</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
Revenues:					
Property taxes	\$ 91,061,761	\$	\$	\$	\$ 91,061,761
Intergovernmental	5,170,684	1,383,231		1,642,462	8,196,377
Assessments and connections	27,227			25,469	52,696
Licenses and permits	1,737,321				1,737,321
Fines, penalties and charges for services	643,009			1,127,824	1,770,833
Investment earnings	1,048,634	136,080	27	69,373	1,254,114
Other	10,398			123,272	133,670
Total revenues	<u>99,699,034</u>	<u>1,519,311</u>	<u>27</u>	<u>2,988,400</u>	<u>104,206,772</u>
Expenditures:					
Current:					
General government	13,425,639			27,071	13,452,710
Public safety	10,620,430			116,805	10,737,235
Public works	4,762,766			59,304	4,822,070
Recreation	1,411,483			559	1,412,042
Library	1,022,462				1,022,462
Social services	901,695			297,566	1,199,261
Education	52,778,823			2,104,530	54,883,353
Capital outlay		4,894,755		2,419,562	7,314,317
Debt service:					
Principal retirements	5,020,000				5,020,000
Interest and fiscal charges	2,565,439				2,565,439
Total expenditures	<u>92,508,737</u>	<u>4,894,755</u>	<u>-</u>	<u>5,025,397</u>	<u>102,428,889</u>
Excess (Deficiency) of Revenues over Expenditures	<u>7,190,297</u>	<u>(3,375,444)</u>	<u>27</u>	<u>(2,036,997)</u>	<u>1,777,883</u>
Other Financing Sources (Uses):					
Transfers in	128,762	2,273,447		2,575,339	4,977,548
Transfers out	(4,848,786)			(128,762)	(4,977,548)
Total other financing sources (uses)	<u>(4,720,024)</u>	<u>2,273,447</u>	<u>-</u>	<u>2,446,577</u>	<u>-</u>
Net Change in Fund Balances	2,470,273	(1,101,997)	27	409,580	1,777,883
Fund Balances at Beginning of Year	<u>14,789,151</u>	<u>5,593,327</u>	<u>(2,941,672)</u>	<u>4,510,742</u>	<u>21,951,548</u>
Fund Balances at End of Year	<u>\$ 17,259,424</u>	<u>\$ 4,491,330</u>	<u>\$ (2,941,645)</u>	<u>\$ 4,920,322</u>	<u>\$ 23,729,431</u>

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TOWN OF WATERFORD, CONNECTICUT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - GOVERNMENTAL FUNDS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2019

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities:

Amounts reported for governmental activities in the statement of activities (Exhibit II) are different because:

Net change in fund balances - total governmental funds (Exhibit IV)	\$ 1,777,883
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Governmental funds report capital outlays as expenditures. In the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense:

Capital outlay	5,625,641
Depreciation expense	(9,627,541)

The statement of activities reports losses arising from the disposal of existing capital assets.

Conversely, governmental funds do not report any gain or loss on disposal of capital assets. This amount represents the disposal of capital assets.

(1,082,801)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds, and revenues recognized in the funds are not reported in the statement of activities:

Property tax receivable - accrual basis change	(548,331)
Property tax interest and lien revenue - accrual basis change	(261,969)
Delinquent special assessment receivable - accrual basis change	51,977
Miscellaneous grants and accounts receivable - accrual basis change	(927,584)
Change in deferred outflows of resources related to pensions	14,325,563
Change in deferred outflows of resources related to OPEB	4,838

The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction has any effect on net position. Also, governmental funds report the effect of issuance costs, premiums, discounts and similar items when debt is first issued, whereas these amounts are amortized and deferred in the statement of activities. The details of these differences in the treatment of long-term debt and related items are as follows:

Bond principal payments	5,020,000
Amortization of deferred charge on refunding	(121,886)
Amortization of premiums	341,233
Landfill post-closure monitoring	14,000

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds:

Compensated absences	(164,818)
Accrued interest	61,051
Change in net pension liability	(15,617,739)
Change in net OPEB liability	2,218,848
Change in prior service cost	426,348
Change in deferred inflows of resources related to pensions	(787,460)
Change in deferred inflows of resources related to OPEB	(1,731,523)

Internal service funds are used by management to charge costs to individual funds. The net revenue of certain activities of internal services funds is reported with governmental activities.

(352,493)

Change in Net Position of Governmental Activities (Exhibit II)	<u>\$ (1,356,763)</u>
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The accompanying notes are an integral part of the financial statements

TOWN OF WATERFORD, CONNECTICUT
STATEMENT OF NET POSITION - PROPRIETARY FUNDS
JUNE 30, 2019

EXHIBIT V

	<u>Business-Type Activities Utility Commission</u>	<u>Governmental Activities Internal Service Fund</u>
Assets:		
Current assets:		
Cash and cash equivalents	\$ 3,667,346	\$ 4,435,135
Receivables, net	1,665,926	16,609
Interfund receivables		1,277,707
Total current assets	<u>5,333,272</u>	<u>5,729,451</u>
Noncurrent assets:		
Capital assets, net	<u>49,212,175</u>	
Total assets	<u>54,545,447</u>	<u>5,729,451</u>
Liabilities:		
Current liabilities:		
Accounts and other payables	141,274	143,150
Accrued liabilities	119,947	976,696
Interfund payables	137,861	
Advance collections	17,859	67,589
Deposits	149,237	
Compensated absences	15,055	
Total current liabilities	<u>581,233</u>	<u>1,187,435</u>
Noncurrent liabilities:		
Compensated absences	<u>391,123</u>	
Total liabilities	<u>972,356</u>	<u>1,187,435</u>
Net Position:		
Net investment in capital assets	49,212,175	
Unrestricted	<u>4,360,916</u>	<u>4,542,016</u>
Total Net Position	<u>\$ 53,573,091</u>	<u>\$ 4,542,016</u>

The accompanying notes are an integral part of the financial statements

TOWN OF WATERFORD, CONNECTICUT
STATEMENT OF REVENUES, EXPENSES, AND CHANGES
IN NET POSITION - PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2019

	Business-Type Activities Utility Commission	Governmental Activities Internal Service Fund
Operating Revenues:		
User charges for services, interest and lien fees	\$ 3,765,489	\$
Premium charges to other funds		11,652,055
Other operating revenues		145
Total operating revenues	<u>3,765,489</u>	<u>11,652,200</u>
Operating Expenses:		
Amortization expense	1,267	
Depreciation expense	1,898,868	
Salaries, wages and employee benefits	1,400,272	
Treatment plant costs	1,018,250	
Utilities	349,938	
Repairs and maintenance	317,341	
Other operating expenses	81,043	
Materials and supplies	120,038	
Professional services	30,032	
Claims		10,379,688
Program and administrative expenses		1,668,204
Total operating expenses	<u>5,217,049</u>	<u>12,047,892</u>
Operating Loss	(1,451,560)	(395,692)
Nonoperating Revenue:		
Income on investments	<u>70,050</u>	<u>43,199</u>
Loss Before Capital Contributions	(1,381,510)	(352,493)
Capital Contributions	<u>137,685</u>	
Change in Net Position	(1,243,825)	(352,493)
Net Position at Beginning of Year	<u>54,816,916</u>	<u>4,894,509</u>
Net Position at End of Year	<u>\$ 53,573,091</u>	<u>\$ 4,542,016</u>

The accompanying notes are an integral part of the financial statements

TOWN OF WATERFORD, CONNECTICUT
STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2019

	Business-Type Activities Utility Commission	Governmental Activities Internal Service Fund
Cash Flows from Operating Activities:		
Charges for services and premiums	\$ 3,678,793	\$ 11,650,923
Payments to suppliers	(1,865,468)	
Claims and other expenses paid		(10,664,290)
Payments to employees	(1,354,911)	
Net cash provided by (used in) operating activities	<u>458,414</u>	<u>986,633</u>
Cash Flows from Investing Activities:		
Income on investments	70,050	43,199
Net cash provided by (used in) investing activities	<u>70,050</u>	<u>43,199</u>
Net Increase (Decrease) in Cash and Cash Equivalents	528,464	1,029,832
Cash and Cash Equivalents at Beginning of Year	<u>3,138,882</u>	<u>3,405,303</u>
Cash and Cash Equivalents at End of Year	<u>\$ 3,667,346</u>	<u>\$ 4,435,135</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities:		
Operating income (loss)	\$ (1,451,560)	\$ (395,692)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:		
Depreciation and amortization expense	1,900,135	
Change in asset and liabilities:		
(Increase) decrease in accounts receivable	(52,301)	(1,277)
(Increase) decrease in interfunds receivable		1,255,290
(Increase) decrease in prepaid assets	81	
Increase (decrease) in accounts payable	103,893	28,234
Increase (decrease) in accrued liabilities	(4,253)	104,220
Increase (decrease) in interfunds payable	(50,827)	
Increase (decrease) in advance collections and deposits	(34,476)	(4,142)
Increase (decrease) in compensated absences	47,722	
Total adjustments	<u>1,909,974</u>	<u>1,382,325</u>
Net Cash Provided by (Used in) Operating Activities	<u>\$ 458,414</u>	<u>\$ 986,633</u>
Noncash Capital and Related Financing Activity:		
Capital contributions from other funds	<u>\$ 137,685</u>	<u>\$ -</u>

The accompanying notes are an integral part of the financial statements

TOWN OF WATERFORD, CONNECTICUT
STATEMENT OF NET POSITION - FIDUCIARY FUNDS
JUNE 30, 2019

	Pension and Other Employee Benefit Trust Funds	Agency Funds
Assets:		
Cash and cash equivalents	\$ 41,033	\$ 705,904
Investments:		
Certificates of deposit		277,858
Mutual funds	5,564,231	
Total assets	5,605,264	\$ 983,762
Liabilities:		
Accounts and other payables	13,011	
Deposits held for others		\$ 983,762
Total liabilities	13,011	\$ 983,762
Net Position:		
Restricted for OPEB Benefits	5,056,972	
Restricted for Pension Benefits	535,281	
Total Net Position	\$ 5,592,253	

The accompanying notes are an integral part of the financial statements

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TOWN OF WATERFORD, CONNECTICUT
STATEMENT OF CHANGES IN NET POSITION - FIDUCIARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2019

	<u>Pension and Other Employee Benefit Trust Funds</u>
Additions:	
Contributions:	
Employer	\$ 1,953,345
Investment income:	
Net appreciation in fair value of investments	<u>297,336</u>
Total additions	<u>2,250,681</u>
Deductions:	
Benefit payments	828,419
Administration	<u>10,000</u>
Total deductions	<u>838,419</u>
Change in Net Position	1,412,262
Net Position at Beginning of Year	<u>4,179,991</u>
Net Position at End of Year	<u>\$ 5,592,253</u>

The accompanying notes are an integral part of the financial statements

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The Town was settled in 1646 and incorporated in 1801. The Town operates under a charter and a Board of Selectmen, Board of Finance and Representative Town Meeting (RTM) form of government.

Accounting principles generally accepted in the United States of America require that the reporting entity include the primary government and its component units, entities for which the government is considered to be financially accountable, all organizations for which the primary government is financially accountable, and other organizations that by the nature and significance of their relationship with the primary government would cause the financial statements to be incomplete or misleading if excluded. Blended component units, although legally separate entities, are, in substance, part of the government's operations; therefore, data from these units are combined with data of the primary government. Based on these criteria, there are no component units requiring inclusion in these financial statements.

B. Basis of Presentation

The accompanying financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to government units. The Government Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the Town's accounting policies are described below.

Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the Town. For the most part, the effect of interfund activity has been removed from these statements. However, interfund services provided and used are not eliminated in the process of consolidation. Governmental activities, which are normally supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those expenses that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Agency funds have no measurement focus.

TOWN OF WATERFORD, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

Revenues are recorded when earned, and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Town considers revenues to be available if they are collected within 60 days after the end of the current fiscal period.

Property taxes, licenses and interest associated with the current fiscal period are all considered to be susceptible to accrual and have been recognized as revenues of the current fiscal period. In determining when to recognize intergovernmental revenues (grants and entitlements), the legal and contractual requirements of the individual programs are used as guidance. Revenues are recognized when the eligibility requirements have been met. All other revenue items are considered to be measurable and available only when cash is received by the Town.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to capital leases, compensated absences and claims and judgments, are recorded only when payment is due.

The Town reports the following major governmental funds:

The *General Fund* is the Town's primary operating fund. It accounts for all financial resources of the Town, except those activities required to be accounted for in another fund.

The *Capital and Nonrecurring Expenditures Fund* accounts for revenues and expenditures to be used for various short-term construction projects funded by the General Fund.

The *Waterford High School Building Project* accounts for revenues and expenditures and other financing sources for the construction of the High School.

Additionally, the Town reports the following major proprietary fund:

The *Utility Commission Fund* accounts for the operation and maintenance of the sewer collection system, which is owned by the Town and is primarily supported through charges to customers.

Additionally, the Town reports the following fund types:

The *Internal Service Fund* is used to account for the Town's insurance program for health insurance coverage of the Town and Board of Education employees.

The *Pension and Other Employee Benefit Trust Funds* account for the assets that have been set aside in a trust for the employee retirement plan for certain Town employees and assets that have been set aside in a trust for other post-employment benefits for certain employees.

The *Agency Funds* account for monies held on behalf of students and for scholarships and performance bonds.

**TOWN OF WATERFORD, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019**

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the enterprise funds and various other function of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenue includes all taxes.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the proprietary funds are charges to users for services. Operating expenses for internal service funds include the cost of sales and services, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first, then unrestricted resources as they are needed. Unrestricted resources are used in the following order: committed, assigned then unassigned.

C. Cash and Cash Equivalents

The Town classifies money market funds, STIF investments, treasury bills and certificates of deposit having original maturities of three months or less when purchased as cash equivalents. The Connecticut State Treasurer's Short-Term Investment Fund is an investment pool managed by the State of Connecticut Office of the State Treasurer. Investments must be made in instruments authorized by Connecticut General Statutes 3-27c through 3-27e. Investment guidelines are adopted by the State Treasurer. The pool is reported at amortized cost.

D. Investments

Investments are stated at fair value.

E. Inventories and Prepaid Items

All inventories are valued at cost using the first-in/first-out (FIFO) method. Inventories of United States Department of Agriculture donated commodities are stated at fair market value. Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased. Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

F. Receivables and Payables

Activity between funds that is representative of lending/borrowing arrangements outstanding at the end of the fiscal year is referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the noncurrent portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds."

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Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources.

Any residual balances outstanding between the governmental activities and the business-type activities are reported in the government-wide financial statements as "internal balances."

In the government-wide financial statements, all trade and property tax receivables are shown net of an allowance for uncollectibles.

G. Capital Assets

Capital assets, which include property, plant, equipment and infrastructure assets (e.g., roads, bridges, sidewalks and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements and proprietary fund financial statements. Capital assets are defined by the Town as assets with an initial individual cost of more than \$5,000 and an estimated useful life of more than one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

Capital assets of the Town are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Infrastructure:	
Public domain infrastructure	10-65
System infrastructure	30
Land and Buildings:	
Land	-
Land improvements	20
Buildings	25-40
Building improvements	25-40
Equipment:	
Vehicles	8
Office equipment	5-20
Computer equipment	5
Machinery and equipment	5-30
Software	15

H. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position or fund balance that applies to a future period or periods and so will not be recognized as an outflow of resources (expense/expenditure) until then. The Town reports a deferred charge on refunding and deferred outflows related to pension and OPEB in the government-wide statement of net position. A deferred charge on refunding results from the difference

**TOWN OF WATERFORD, CONNECTICUT
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in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. A deferred outflow of resources related to pension and OPEB results from differences between expected and actual experience, changes in assumptions or other inputs. These amounts are deferred and included in pension and OPEB expense in a systematic and rational manner over a period equal to the average of the expected remaining service lives of all employees that are provided with benefits through the pension and OPEB plan (active employees and inactive employees).

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position or fund balance that applies to a future period or periods and so will not be recognized as an inflow of resources (revenue) until that time. The Town reports deferred inflows related to pensions and OPEB in the government-wide statement of net position. A deferred inflow of resources related to pension and OPEB results from differences between expected and actual experience, changes in assumptions or other inputs. These amounts are deferred and included in pension and OPEB expense in a systematic and rational manner over a period equal to the average of the expected remaining service lives of all employees that are provided with benefits through the pension and OPEB plan (active employees and inactive employees). Also, for governmental funds, the Town reports unavailable revenue, which arises only under the modified accrual basis of accounting. The governmental funds report unavailable revenues from four sources: grants receivable, special assessments, property taxes and interest on property taxes. These amounts are deferred and recognized as an inflow of resources (revenue) in the period during which the amounts become available.

I. Net Pension Liability and Net OPEB Liability

The net pension liability is measured as the portion of the actuarial present value of projected benefits that is attributed to past periods of employee service (total pension liability), net of the pension plan's fiduciary net position. The pension plan's fiduciary net position is determined using the same valuation methods that are used by the pension plan for purposes of preparing its statement of fiduciary net position. The net pension liability is measured as of a date (measurement date) no earlier than the end of the employer's prior fiscal year, consistently applied from period to period.

The net OPEB liability is measured as the portion of the actuarial present value of projected benefits that is attributed to past periods of employee service (total OPEB liability), net of the OPEB plan's fiduciary net position. The OPEB plan's fiduciary net position is determined using the same valuation methods that are used by the OPEB plan for purposes of preparing its statement of fiduciary net position. The net OPEB liability is measured as of a date (measurement date) no earlier than the end of the employer's prior fiscal year, consistently applied from period to period.

J. Long-Term Obligations

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities or proprietary fund type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenses in the period incurred.

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In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources, while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

K. Compensated Absences

Town and Board of Education employees accumulate vacation and sick leave hours for subsequent use or for payment upon termination or retirement. Vacation and sick leave expenses to be paid in future period are accrued when incurred in the government-wide and proprietary financial statements. A liability for these amounts is reported in governmental funds only for amounts that have become due. The general fund is typically used to liquidate the liability.

L. Equity

Equity in the government-wide financial statements is defined as "net position" and is classified in the following categories:

Net Investment in Capital Assets

This component of net position consists of capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, notes or other borrowings that are attributable to the acquisition, construction or improvement of those assets.

Restricted Net Position

Restricted net position contains assets subject to restrictions that are externally imposed by creditors (such as through debt covenants), grantors, contributors or laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation.

Unrestricted Net Position

This component consists of net position that does not meet the definition of "restricted" or "net investment in capital assets."

The equity of the fund financial statements is defined as "fund balance" and is classified in the following categories:

Nonspendable Fund Balance

This component represents amounts that cannot be spent due to form (e.g., inventories and prepaid amounts).

Restricted Fund Balance

This component represents amounts constrained for a specific purpose by external parties, such as grantors, creditors, contributors, or laws and regulations of their governments.

Committed Fund Balance

This component represents amounts constrained for a specific purpose by a government using its highest level of decision-making authority (Town of Waterford Representative Town Meeting) in the form of an ordinance. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken to remove or revise the limitation.

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Assigned Fund Balance

This balance represents amounts constrained for the intent to be used for a specific purpose by a governing body or board or official that has been delegated authority to assign amounts by the Town Charter. The Finance Director has been delegated authority to assign amounts.

Unassigned Fund Balance

This component represents fund balance in the General Fund in excess of nonspendable, restricted, committed and assigned fund balance. If another governmental fund has a fund balance deficit, it is reported as a negative amount in unassigned fund balance.

M. Property Taxes

The Town's property tax is levied each June on the assessed value listed on the prior October 1 Grand List for all taxable property located in the Town and are computed at 70% of market value. Although taxes are levied in June, the legal right to attach property does not exist until July 1. Taxes are due and payable in two installments on the following July 1 and January 1. Interest of 1 ½ percent per month is charged on delinquent taxes. The Town files liens against property if taxes that are due July 1 remain unpaid on the following June 30. Liens are effective on the attachment date and are continued by filing prior to the following levy date.

Additional supplemental property taxes are assessed for motor vehicles registered subsequent to the Grand List date through July 31 and are payable in one installment due January 1.

Property tax revenues are recognized when they become available. Available means due or past due and receivable within the current period or expected to be collected soon enough thereafter to be used to pay liabilities of the current period. The Town defines the current period to mean within 60 days after year end. Property taxes receivable not expected to be collected during the available period are reflected in unavailable revenue in the fund financial statements. The entire receivable is recorded as revenue in the government-wide financial statements. Property taxes collected prior to June 30 that are applicable to the subsequent years' assessment are reflected as advance tax collections in both the fund financial statements and the government-wide financial statements.

N. Accounting Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

Formal legally adopted annual budgets are employed as a management control device in the General Fund. Project-length budgets are employed in the Capital Projects Funds. All unencumbered appropriations lapse at year end.

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The Town uses the following procedures in establishing the budgetary data included in the financial statements. Those boards seeking appropriations, with the exception of the Board of Education, make their budgetary requests to the Board of Selectmen by a date designated by the Board. During the months of January and February, the Board of Selectmen conducts budget hearings with the requesting agencies. The Board of Selectmen will take action on these requests no later than the second week in February and forward the budgets and its recommendation for funding to the Board of Finance. During the month of March, the Board of Finance conducts budget hearings with the requesting departments, Boards, Commissions and Agencies including the Board of Education. The Board of Finance then conducts a public hearing to determine the budget it will recommend to the RTM. This recommendation cannot exceed the recommended level of appropriation by the Board of Selectmen unless a departmental appeal is made to them based upon the action of the Board of Selectmen in a timeframe approved by Ordinance. The RTM holds its annual budget meeting the first Monday in May and acts upon the recommended budget as submitted by the Board of Finance inclusive of the Board of Education. The RTM cannot increase the level of appropriation recommended by the Board of Finance unless a departmental appeal is made to them from the action of the Board of Finance in a timeframe approved by Ordinance. The annual budget meeting legally appropriates this budget to departmental line items for expenditures and transfers. The Board of Finance then sets a tax mill rate for the ensuing fiscal year based upon this level of budget.

Town management may transfer amounts within the series level within a department with Commission or Board approval, but only the Board of Finance is authorized to transfer the legally budgeted amounts between series within or between departmental accounts. In this function, series within the various departments serve as the level of management control.

The Superintendent of Schools is authorized to make limited line item transfers under emergency circumstances where the urgent need for the transfer prevents the Board of Education from meeting in a timely fashion to consider the transfer. Any such transfer shall be announced at the next regularly scheduled meeting of the Board.

The Town's budgeting system requires accounting for certain transactions to be on a basis other than GAAP. The major difference between the budgetary and GAAP basis is that encumbrances are recognized as a charge against a budget appropriation in the year in which the purchase order is issued and, accordingly, encumbrances outstanding at year end are recorded in budgetary reports as expenditures of the current year, whereas, on a GAAP basis, encumbrances are recorded as assigned fund balance.

Summarizations of the amended budget approved by the RTM for the "budgetary" general fund is presented. During the year, supplemental budgetary appropriations of \$800,000 were made.

As explained above, the Town's budgetary fund structure accounts for certain transactions differently from that utilized in reporting in conformity with generally accepted accounting principles.

The differences between the budgetary and GAAP basis of accounting are as follows:

- Encumbrances are recognized as valid and proper charges against budget appropriations in the year in which the purchase order is issued and, accordingly, encumbrances outstanding at year end are reflected in budgetary reports as expenditures in the current year but are shown as an assigned fund balance on a GAAP basis.

TOWN OF WATERFORD, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
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- State of Connecticut Teachers' Retirement System pension and OPEB revenue and expense for Town of Waterford teachers' pension and OPEB benefits are reported for GAAP purposes only.
- Excess Cost - Student based grant is credited against the Board of Education's operating budget.

Encumbrance accounting is employed in governmental funds. Encumbrances (e.g., purchase orders, contracts) outstanding at year end are reported as assigned fund balances and do not constitute expenditures or liabilities because the commitments will be honored during the subsequent year.

B. Deficit Fund Equity

The following fund had a deficit fund balance at year end:

<u>Fund</u>	<u>Amount</u>
Waterford High School Building Project	\$ 2,941,645

This deficit will be eliminated in future years by grants and when permanent financing is obtained.

3. CASH, CASH EQUIVALENTS AND INVESTMENTS

The deposit of public funds is controlled by the Connecticut General Statutes (Section 7-402). Deposits may be made in a "qualified public depository" as defined by Statute, or, in amounts not exceeding the Federal Deposit Insurance Corporation insurance limit, in an "out of state bank" as defined by the Statutes, which is not a "qualified public depository."

The Town and the Pension and OPEB Trust Funds have a policy for investments which is governed by State Statutes. The Connecticut General Statutes (Section 7-400) permit municipalities to invest in: 1) obligations of the United States and its agencies, 2) highly rated obligations of any state of the United States or of any political subdivision, authority or agency thereof, and 3) shares or other interests in custodial arrangements or pools maintaining constant net asset values and in highly rated no-load open end money market and mutual funds (with constant or fluctuating net asset values) whose portfolios are limited to obligations of the United States and its agencies, and repurchase agreements fully collateralized by such obligations. Other provisions of the Statutes cover specific municipal funds with particular investment authority. The provisions of the Statutes regarding the investment of municipal pension funds do not specify permitted investments. Therefore, investment of such funds is generally controlled by the laws applicable to fiduciaries and the provisions of the applicable plan.

The Statutes (Sections 3-24f and 3-27f) also provide for investment in shares of the State Short-Term Investment Fund (STIF). These investment pools are under the control of the State Treasurer, with oversight provided by the Treasurer's Cash Management Advisory Board, and are regulated under the State Statutes and subject to annual audit by the Auditors of Public Accounts. Investment yields are accounted for on an amortized-cost basis with an investment portfolio that is designed to attain a market-average rate of return throughout budgetary and economic cycles. Investors accrue interest daily based on actual earnings, less expenses and transfers to the designated surplus reserve, and the fair value of the position in the pool is the same as the value of the pool shares.

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Deposits

Deposit Custodial Credit Risk

Custodial credit risk is the risk that, in the event of a bank failure, the Town's deposits will not be returned. The Town does not have a deposit policy for custodial credit risk. The deposit of public funds is controlled by the Connecticut General Statutes. Deposits may be placed with any qualified public depository that has its main place of business in the State of Connecticut. Connecticut General Statutes require that each depository maintain segregated collateral (not required to be based on a security agreement between the depository and the municipality and, therefore, not perfected in accordance with federal law) in an amount equal to a defined percentage of its public deposits based upon the depository's risk-based capital ratio.

Based on the criteria described in GASB Statement No. 40, *Deposits and Investment Risk Disclosures*, \$2,859,979 of the Town's bank balance of \$3,682,002 was exposed to custodial credit risk as follows:

Uninsured and uncollateralized	\$ 2,498,981
Uninsured and collateral held by the pledging bank's trust department, not in the Town's name	<u>360,998</u>
Total Amount Subject to Custodial Credit Risk	<u><u>\$ 2,859,979</u></u>

Cash Equivalents

At June 30, 2019, the Town's cash equivalents amounted to \$31,690,428. The following table provides a summary of the Town's cash equivalents (excluding U.S. government guaranteed obligations) as rated by nationally recognized statistical rating organizations.

	<u>Standard & Poor's</u>	<u>Fitch Ratings</u>
State Short-Term Investment Fund (STIF)	AAAm	
Money Market Funds	Not Rated	

Investments

As of June 30, 2019, the Town had the following investments:

	<u>Fair Value</u>	<u>Investment Maturities (Years)</u>		
		<u>Less Than 1</u>	<u>1 - 10</u>	<u>More Than 10</u>
Interest-bearing investments:				
Certificates of deposit*	\$ 2,148,111	\$ 2,148,111	\$	\$
U.S. Government securities	4,672,829	4,672,829		
Other investments:				
Mutual funds	<u>5,974,711</u>			
Total Investments	<u><u>\$ 12,795,651</u></u>			

* Subject to coverage by Federal Depository Insurance and Collateralization.

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4. RECEIVABLES

Receivables as of year end for the Town's individual major funds and nonmajor, internal service and fiduciary funds in the aggregate, including the applicable allowances for uncollectible accounts, are as follows:

	<u>General Fund</u>	<u>Utility Commission</u>	<u>Nonmajor and Other Funds</u>	<u>Total</u>
Receivables:				
Property taxes	\$ 1,180,222	\$	\$	\$ 1,180,222
Interest	465,319			465,319
Accounts	201,945	1,665,926	103,792	1,971,663
Intergovernmental	7,677		144,595	152,272
Assessment charges	54,541			54,541
Gross receivables	<u>1,909,704</u>	<u>1,665,926</u>	<u>248,387</u>	<u>3,824,017</u>
Less allowance for uncollectibles	<u>(151,343)</u>		<u>(3,051)</u>	<u>(154,394)</u>
Net Total Receivables	\$ <u><u>1,758,361</u></u>	\$ <u><u>1,665,926</u></u>	\$ <u><u>245,336</u></u>	\$ <u><u>3,669,623</u></u>

TOWN OF WATERFORD, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

4. RECEIVABLES

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TOWN OF WATERFORD, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
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5. CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2019 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 8,378,630	\$ 577,930	\$	\$ 8,956,560
Permanent easements	5,000			5,000
Construction in progress	301,870	2,246,724	(24,800)	2,523,794
Total capital assets not being depreciated	8,685,500	2,824,654	(24,800)	11,485,354
Capital assets being depreciated:				
Land improvements	2,435,839			2,435,839
Buildings and improvements	240,844,210	11,500		240,855,710
Vehicles	16,393,979	1,167,465	(413,492)	17,147,952
Machinery and equipment	15,468,228	236,165	(117,391)	15,587,002
Infrastructure	104,058,627	1,385,857	(1,903,804)	103,540,680
Software	560,264		(5,295)	554,969
Total capital assets being depreciated	379,761,147	2,800,987	(2,439,982)	380,122,152
Less accumulated depreciation for:				
Land improvements	(1,852,366)	(55,757)		(1,908,123)
Buildings and improvements	(68,957,330)	(5,786,837)		(74,744,167)
Vehicles	(10,030,934)	(1,056,199)	357,844	(10,729,289)
Machinery and equipment	(10,800,143)	(1,039,015)	117,391	(11,721,767)
Infrastructure	(47,226,230)	(1,678,067)	901,451	(48,002,846)
Software	(441,165)	(11,666)	5,295	(447,536)
Total accumulated depreciation	(139,308,168)	(9,627,541)	1,381,981	(147,553,728)
Total capital assets being depreciated, net	240,452,979	(6,826,554)	(1,058,001)	232,568,424
Governmental Activities Capital Assets, Net	\$ 249,138,479	\$ (4,001,900)	\$ (1,082,801)	\$ 244,053,778
Business-type activities:				
Capital assets not being depreciated:				
Land	\$ 127,970	\$	\$	\$ 127,970
Capital assets being depreciated:				
Buildings and improvements	1,383,627			1,383,627
Vehicles	716,687	68,000	(28,597)	756,090
Machinery and equipment	999,251	69,685		1,068,936
Infrastructure	96,017,268			96,017,268
Software	19,000			19,000
Total capital assets being depreciated	99,135,833	137,685	(28,597)	99,244,921
Less accumulated depreciation for:				
Buildings and improvements	(335,818)	(34,591)		(370,409)
Vehicles	(526,788)	(52,561)	28,597	(550,752)
Machinery and equipment	(292,419)	(69,024)		(361,443)
Infrastructure	(47,125,233)	(1,742,692)		(48,867,925)
Software	(8,920)	(1,267)		(10,187)
Total accumulated depreciation	(48,289,178)	(1,900,135)	28,597	(50,160,716)
Total capital assets being depreciated, net	50,846,655	(1,762,450)	-	49,084,205
Business-Type Activities Capital Assets, Net	\$ 50,974,625	\$ (1,762,450)	\$ -	\$ 49,212,175

TOWN OF WATERFORD, CONNECTICUT
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Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental activities:	
General government	\$ 194,215
Public safety	1,212,888
Public works	2,237,543
Recreation	322,585
Library	21,650
Social services	113,943
Education	<u>5,524,717</u>
Total Depreciation Expense - Governmental Activities	\$ <u>9,627,541</u>
Business-type activities:	
Utility Commission	\$ <u>1,900,135</u>

Construction Commitments

The Town has active construction projects as of June 30, 2019. At year end, the Town's commitments are as follows:

<u>Project</u>	<u>Spent-to-Date</u>	<u>Remaining Commitment</u>
General government projects	\$ 3,101,130	\$ 199,772
Fire services projects	41,600	267,104
Department of Public Works projects	2,520,276	12,842,031
Recreation projects	<u>231,631</u>	<u>71,048</u>
Total	\$ <u>5,894,637</u>	\$ <u>13,379,955</u>

The commitments are being financed with General Fund and Capital Projects Fund appropriations and state and federal grants and bonding.

6. INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

The composition of interfund balances as of June 30, 2019 is as follows:

<u>Receivable Entity</u>	<u>Payable Entity</u>	<u>Amount</u>
General Fund	Capital and Nonrecurring Expenditures Fund	\$ 755,109
General Fund	Waterford High School Building Project	2,942,807
General Fund	Nonmajor Governmental Funds	338,638
General Fund	Utility Commission	137,861
Nonmajor Governmental Funds	General Fund	1,900,131
Internal Service Fund	General Fund	<u>1,277,707</u>
		\$ <u>7,352,253</u>

TOWN OF WATERFORD, CONNECTICUT
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Interfund receivables and payables generally represent temporary balances arising from reimbursement-type transactions.

Interfund transfers for the year ended June 30, 2019 are as follows:

	Transfers In			
	General Fund	Capital and Nonrecurring Expenditures Fund	Nonmajor Governmental Funds	Total Transfers Out
Transfers:				
General Fund	\$	\$ 2,273,447	\$ 2,575,339	\$ 4,848,786
Nonmajor Governmental Funds	<u>128,762</u>			<u>128,762</u>
Total Transfers In	<u>\$ 128,762</u>	<u>\$ 2,273,447</u>	<u>\$ 2,575,339</u>	<u>\$ 4,977,548</u>

Capital asset contributions totaling \$137,685 were made from governmental funds to business-type funds during the year ended June 30, 2019. This activity is included in transfers in the government-wide activity in Exhibit II of the accompanying financial statements.

Interfund transfers arose from appropriating General Fund amounts to the Nonrecurring Capital Projects Fund and various nonmajor governmental funds.

TOWN OF WATERFORD, CONNECTICUT
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JUNE 30, 2019

7. LONG-TERM DEBT

Changes in Long-Term Liabilities

Long-term liability activity for the year ended June 30, 2019 was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Bonds payable:					
General obligation bonds	\$ 74,485,000	\$	\$ 5,020,000	\$ 69,465,000	\$ 5,145,000
Premium on bonds	3,921,468		341,233	3,580,235	
Total bonds payable	<u>78,406,468</u>	<u>-</u>	<u>5,361,233</u>	<u>73,045,235</u>	<u>5,145,000</u>
Other liabilities:					
Net OPEB liability	20,720,417		2,218,848	18,501,569	
Landfill post-closure monitoring	309,000		14,000	295,000	21,000
Compensated absences	7,093,628	1,112,493	947,675	7,258,446	951,422
Net pension liability	14,262,138	15,617,739		29,879,877	
Prior service cost (MERS)	1,678,977		426,348	1,252,629	417,364
Total Governmental Activities Long-Term Liabilities	<u>\$ 122,470,628</u>	<u>\$ 16,730,232</u>	<u>\$ 8,968,104</u>	<u>\$ 130,232,756</u>	<u>\$ 6,534,786</u>
Business-type activities:					
Compensated absences	<u>\$ 358,456</u>	<u>\$ 60,233</u>	<u>\$ 12,511</u>	<u>\$ 406,178</u>	<u>\$ 15,055</u>

Compensated absences, net pension liability and net OPEB liability are generally liquidated by the General Fund.

General Obligation Bonds

The Town issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities.

General obligation bonds are direct obligations of the Town for which full faith and credit are pledged and are payable from taxes levied on all taxable properties located within the Town. The Town is liable for all outstanding bonds. General obligation bonds currently outstanding are as follows:

<u>Description</u>	<u>Maturity Ranges</u>	<u>Original Amount</u>	<u>Date of Issue</u>	<u>Date of Maturity</u>	<u>Interest Rate</u>	<u>Balance June 30, 2019</u>
Governmental activities:						
Schools:						
Clark Lane School	\$800,000 - \$850,000	\$ 9,440,000	12/29/2014	8/15/2026	3.0% - 5.0%	\$ 6,680,000
Oswegatchie School	\$735,000 - \$740,000	14,000,000	8/1/2011	8/1/2020	2.0% - 4.0%	1,470,000
Great Neck Elementary	\$655,000 - \$975,000	15,640,000	3/1/2012	8/1/2031	1.75% - 3.25%	11,325,000
Waterford High School	\$1,355,000 - \$2,000,000	33,750,000	3/15/2013	8/15/2032	2.0% - 4.0%	22,645,000
School Issue of 2014	\$640,000 - \$940,000	15,930,000	3/17/2014	3/15/2034	3.0% - 4.0%	13,275,000
School Issue of 2017	\$185,000 - \$2,830,000	14,585,000	6/21/2017	6/30/2031	2.0% - 5.0%	14,070,000
						<u>\$ 69,465,000</u>

TOWN OF WATERFORD, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
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General Obligation Bonds - Advance Refunding

In prior years, the Town has defeased various bond issues by creating separate irrevocable trust funds. New debt has been issued and the proceeds have been used to purchase Government Obligations that were placed in the trust funds. The investments and fixed earnings from the investments are sufficient to fully service the defeased debt until the debt is called or matures. The balance in escrow was \$11,763,560 as of June 30, 2019. The balance of the defeased bonds was \$11,350,000 at June 30, 2019.

Annual debt service requirements to maturity for general obligation bonds are as follows:

<u>Fiscal Year Ending June 30,</u>	<u>Governmental Activities</u>	
	<u>Principal</u>	<u>Interest</u>
2020	\$ 5,145,000	\$ 2,387,839
2021	5,380,000	2,187,776
2022	5,430,000	2,003,520
2023	5,460,000	1,828,195
2024	5,650,000	1,654,126
2025-2029	26,545,000	5,271,794
2030-2034	15,855,000	1,190,500
Total	<u>\$ 69,465,000</u>	<u>\$ 16,523,750</u>

Landfill Post-Closure Care Costs

Effective January 1, 2002, the Town's Miner Lane landfill was closed. The cost of the ongoing maintenance of the cap and the Department of Energy and Environmental Protection requirement for water quality testing over a 30-year period is estimated to be approximately \$21,000 a year. Accordingly, the Town has recorded a liability in the government-wide financial statements of \$295,000.

Authorized But Unissued

The total of authorized but unissued bonds at June 30, 2019 is \$23,376,000. In most cases, interim financing is obtained through bond anticipation notes or other short-term borrowings until the issuance of long-term debt.

Debt Limitation

The Town's indebtedness does not exceed the legal debt limitations as required by the Connecticut General Statutes as reflected in the following schedule (in thousands):

<u>Category</u>	<u>Debt Limit</u>	<u>Indebtedness</u>	<u>Balance</u>
General purpose	\$ 197,618	\$ 15,000	\$ 182,618
Schools	395,235	77,841	317,394
Sewers	329,363		329,363
Urban renewal	285,448		285,448
Pension deficit	263,490		263,490

The total overall statutory debt limit for the Town is equal to seven times annual receipts from taxation, or \$614,810,721. At June 30, 2019, authorized and unissued debt amounted to \$23,376,000.

TOWN OF WATERFORD, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

8. FUND BALANCE

The components of fund balance for the governmental funds as of June 30, 2019 are as follows:

	<u>General Fund</u>	<u>Capital and Nonrecurring Expenditures Fund</u>	<u>Waterford High School Building Project</u>	<u>Nonmajor Governmental Funds</u>	<u>Total</u>
Fund balances:					
Nonspendable:					
Inventory	\$	\$	\$	\$ 4,710	\$ 4,710
Prepaid expenditures	190,980			480	191,460
Non-spendable trust				134,657	134,657
Restricted for:					
General government				30,768	30,768
Public safety				278,436	278,436
Public works				365,123	365,123
Recreation				16,095	16,095
Social services				129,521	129,521
Education				56,659	56,659
Committed to:					
Public works				616,560	616,560
Other capital projects		4,491,330		2,098,600	6,589,930
Assigned to:					
General government	76,454				76,454
Public safety	1,046				1,046
Public works	36,012				36,012
Recreation	12,063				12,063
Capital projects				1,188,713	1,188,713
Education	161,676				161,676
Unassigned	<u>16,781,193</u>		<u>(2,941,645)</u>		<u>13,839,548</u>
Total Fund Balances	<u>\$ 17,259,424</u>	<u>\$ 4,491,330</u>	<u>\$ (2,941,645)</u>	<u>\$ 4,920,322</u>	<u>\$ 23,729,431</u>

As discussed in Note 2.A., budgetary information, under budgetary basis of accounting encumbrance accounting, is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. As of June 30, 2019, the amount of General Fund encumbrances expected to be honored upon performance by the vendor in the next year totaled \$528,574.

9. TAX ABATEMENTS

As of June 30, 2019, the Town provides tax abatements through multiple programs:

- AHEPA 250-II Inc.
- Twin Haven, Inc.

The AHEPA 250-II Inc. (AHEPA) tax abatement agreement provides a real property tax abatement on certain property within the Town for the purpose of providing housing to the low or moderate-income elderly and handicapped, as allowed under Chapter 133 of the Connecticut General Statutes Section 8-215 and 8-216. Eligibility for the abatement is predicated on AHEPA limiting occupancy in the premises to those meeting the criteria for low or moderate-income elderly and handicapped individuals in addition to maintaining a contracted standard of housing for the property. The agreement allows for an abatement over a five-year period to end on June 27, 2019, if not extended, and is determined by the percentage of the annual Town levy that is expended for education. For the year ended June 30, 2019, taxes abated through this agreement totaled \$28,003. There are no provisions to recapture abated taxes under this program. No other commitments have been made by the Town to the abatement recipient under this agreement.

The Twin Haven, Inc. (Twin Haven) tax abatement agreement provides a real property tax abatement on certain property within the Town for the purpose of providing housing to the low or moderate-income elderly, as allowed under Chapter 133 of the Connecticut General Statutes Section 8-215. Eligibility for the abatement is predicated on Twin Haven limiting occupancy in the premises to those meeting the criteria for low or moderate-income elderly individuals in addition to maintaining a contracted standard of housing for the property. The abatement term is over a five-year period to end on June 30, 2021, if not extended, and is determined by the percentage of the annual Town levy that is expended for education. For the year ended June 30, 2019, taxes abated through this agreement totaled \$25,289. There are no provisions to recapture abated taxes under this program. No other commitments have been made by the Town to the abatement recipient under this agreement.

10. EMPLOYEE RETIREMENT SYSTEMS AND PENSION PLANS

A. Pension Trust Fund

Plan Description

The Town maintains a single-employer defined benefit pension plan (the Plan). The Plan was established and is administered by the Town. The Plan covers employees who retired or terminated in a vested status prior to State of Connecticut Municipal Employees' Retirement System (MERS) participation. There are no contributions required from the members. The Town is required to contribute the amounts necessary to finance the benefits for the participants in this Plan. The Plan is considered to be part of the Town's financial reporting entity and is included in the Town's financial reports as a Pension Trust Fund. The Plan does not issue a separate stand-alone financial report.

The Plan provides retirement, disability and death benefits to plan members and their beneficiaries. The Plan is closed to new members. All eligible full-time employees have the option of enrolling in the MERS plan.

**TOWN OF WATERFORD, CONNECTICUT
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Benefit Provisions

Members who retired at normal retirement date (age 62 and 15 years of service) receive benefits equal to 1.5% of final average earnings (the average of the highest 5 years within the last 10 years) per year of service, limited to 30 years. Members who retired at service retirement date (age 50 and 25 years of service) receive benefits equal to 2% of final average earnings per year of service, limited to 30 years, until age 62. Members who retired at early retirement date (age 57 and 15 years of service) could elect to receive benefits accrued to that date, reduced by .4167% for each month prior to normal retirement date, or to defer benefits until normal retirement date with no reduction. Benefit provisions are established and can be amended by the Representative Town Meeting.

Plan Administration

The general administration and management of the pension plan and the responsibility for carrying out the provision of the plan shall be placed with the Retirement Commission. The Retirement Commission is made up as follows:

- A member of the Board of Police Commissioners to be appointed by the Board of Police Commissioners, annually;
- A member of the Board of Selectmen to be appointed by the Board of Selectmen, annually;
- A member of the Board of Education to be appointed by the Board of Education, annually;
- A member of the Board of Finance to be appointed by the Board of Finance, biennially, for a two-year term, subsequent to December 1st but no later than December 31st of each odd-numbered year;
- Two members of the Representative Town Meeting to be appointed by the Representative Town Meeting biennially, for a two-year term at the regularly scheduled December meeting of each odd-numbered year, and;
- A member of the fire service to be appointed by the Director of Fire Services, annually.

Plan membership consisted of the following at July 1, 2017, the date of the latest actuarial valuation:

Retirees, disabled employees and beneficiaries currently receiving benefits	13
Terminated plan members entitled to benefits but not yet receiving them	-
Active members	-
	13

Summary of Significant Accounting Policies

Basis of Accounting

The Plan's financial statements are prepared using the accrual basis of accounting. Plan member and employer contributions are recognized as revenues when due in accordance with the terms of the Plan. Benefits and refunds are recognized when due and payable in accordance with the terms of the Plan. Administrative costs are paid from pension fund resources.

Method Used to Value Investments

Investments are reported at fair value. Securities traded on a national exchange are valued at the last reported sales price. Investment income is recognized as earned.

TOWN OF WATERFORD, CONNECTICUT
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Funding Policy

There are no active employees of the Plan. Contributions required for the year ended June 30, 2019 were \$82,000. Excess assets in the Plan may be used to fund past service costs for employees who transferred to MERS.

Investments

Investment Policy

The Plan's policy in regard to the allocation of invested assets is established and may be amended.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. Best estimates of the real rates of return for each major asset class are included in the pension plan's target asset allocation as of June 30, 2019, and are summarized in the following table.

The following was the Retirement Commission's adopted asset allocation policy and the long-term expected real rate of return as of June 30, 2019:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Large cap	17.5%	5.60%
Mid/small cap	7.5%	5.90%
International developed	20.0%	5.80%
International emerging	5.0%	6.85%
Fixed income	50.0%	1.75%
Total	<u>100.0%</u>	

Rate of Return

For the year ended June 30, 2019, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was 5.55%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Net Pension Liability of the Town

The components of the net pension liability of the Town at June 30, 2019 were as follows:

Total pension liability	\$ 1,013,766
Plan fiduciary net position	<u>535,281</u>
Net Pension Liability	<u>\$ 478,485</u>
Plan fiduciary net position as a percentage of the total pension liability	52.80%

TOWN OF WATERFORD, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

Actuarial Assumptions

The total pension liability for both plans was determined by an actuarial valuation as of July 1, 2017 using the following actuarial assumptions, applied to all periods included in the measurement:

Cost-of-living adjustments	2.60%
Actuarial cost method	Entry age normal
Investment rate of return	6.25%, compounded annually

Plan mortality rates were based on the RP-2000 Mortality Table with separate male and female rates, with no collar adjustments, projected to the valuation date with Scale BB.

Discount Rate

The discount rate used to measure the total pension liability was 6.25%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that Town contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Changes in the Net Pension Liability

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a)-(b)
Balances as of July 1, 2018	\$ 1,066,831	\$ 543,569	\$ 523,262
Changes for the year:			
Interest on total pension liability	63,102		63,102
Employer contributions		82,000	(82,000)
Net investment income		29,150	(29,150)
Benefit payments, including refund to employee contributions	(116,167)	(116,167)	-
Administrative expenses		(3,271)	3,271
Net changes	(53,065)	(8,288)	(44,777)
Balances as of June 30, 2019	\$ 1,013,766	\$ 535,281	\$ 478,485

TOWN OF WATERFORD, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
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Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the net pension liability of the Town, calculated using the current discount rate, as well as what the Town's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current rate:

	1% Decrease (5.25%)	Current Discount Rate (6.25%)	1% Increase (7.25%)
Net Pension Liability	\$ 556,061	\$ 478,485	\$ 410,738

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended June 30, 2019, the Town recognized pension expense of \$46,137. At June 30, 2019, the Town reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

	Deferred Outflows of Resources
Net difference between projected and actual earning on pension plan investments	\$ 7,806

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

<u>Year Ending June 30</u>	<u>Governmental Activities</u>
2020	\$ 5,931
2021	(1,191)
2022	2,331
2023	735
Total	\$ <u>7,806</u>

TOWN OF WATERFORD, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
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Schedule of Plan Net Position - June 30, 2019

	<u>Pension Trust Fund</u>
Assets:	
Cash and cash equivalents	\$ 9,220
Investments:	
Mutual funds	<u>527,790</u>
Total assets	537,010
Liabilities:	
Accounts and other payables	<u>1,729</u>
Net Position:	
Restricted for Pension Benefits	<u>\$ 535,281</u>

Schedule of Changes in Plan Net Position for the Year Ended June 30, 2019

	<u>Pension Trust Fund</u>
Additions:	
Contributions:	
Employer	\$ 82,000
Investment income:	
Net appreciation in fair value of investments	<u>29,150</u>
Total additions	<u>111,150</u>
Deductions:	
Benefit payments	116,167
Administration	<u>3,271</u>
Total deductions	<u>119,438</u>
Change in Net Position	(8,288)
Net Position at Beginning of Year	<u>543,569</u>
Net Position at End of Year	<u>\$ 535,281</u>

B. Municipal Employees' Retirement System

Plan Description

Certain employees of the Town of Waterford, Connecticut and Waterford Public Schools participate in the Municipal Employees' Retirement System (MERS). MERS is a cost-sharing multiple-employer public employee retirement system established by the State of Connecticut and administered by the State Retirement Commission to provide pension benefits to employees of participating municipalities. Chapters 7-425 to 7-451 of the State of Connecticut General Statutes, which can be amended by legislative action, establishes MERS benefits, member contribution rates and other plan provisions. MERS is considered to be part of the State of Connecticut's financial reporting entity and is included in the State's financial reports as a pension trust fund. Those reports can be obtained at www.ct.gov.

Benefit Provisions

The plan provides retirement, disability and death benefits and annual cost-of-living adjustments to plan members and their beneficiaries. Employees are eligible to retire at age 55 with 5 years of continuous active service, or 15 year of active noncontinuous aggregate service. In addition, compulsory retirement is at age 65 for police and fire members. Employees under the age of 55 are eligible to retire with 25 years of service.

Normal Retirement

For members not covered by social security, retirement benefits are calculated as 2% of the average of the three highest paid years of service times the years of service. For members covered by social security, retirement benefits are calculated as 1 1/2% of the average of the three highest paid years of service not in excess of the year's breakpoint plus 2% of average of the three highest paid years of service in excess of the year's breakpoint, times years of service. The year's breakpoint is defined as \$10,700 increased by 6.0% each year after 1982, rounded to the nearest multiple of \$100. Maximum benefit is 100% of average final compensation and the minimum benefit is \$1,000 annually.

If any member covered by social security retires before age 62, the member's benefit until the member reaches age 62, or a social security disability award is received, is computed as if the member is not under social security.

Early Retirement

Members must have 5 years of continuous or 15 years of active aggregate service. Benefits are calculated as a service retirement allowance on the basis of the average of the three highest paid years of service to the date of termination. Deferred to normal retirement age, or an actuarially reduced allowance may begin at the time of separation.

Disability Retirement - Service Connected

Employees who are totally and permanently disabled and such disability has arisen out of and in the course of employment with the municipality. Disability due to heart and hypertension in the case of fire and police, who began employment prior to July 1, 1996, is presumed to have been suffered in the line of duty. Benefits are calculated as a service retirement allowance based on compensation and service to the date of the disability with a minimum benefit (including worker's compensation benefits) of 50% of compensation at the time of disability. Employees are eligible after 25 years of credited service including 20 years of Connecticut service, or age 55 with 20 years of credited service including 15 years of Connecticut service with reduced benefit amounts.

TOWN OF WATERFORD, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
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Disability Retirement - Nonservice Connected

Employees who have 10 years of service and are totally and permanently disabled. Benefits are calculated as a service retirement allowance based on compensation and service to the date of the disability.

Pre-Retirement Death Benefit

The plan offers a lump-sum return of contributions with interest or if vested and married, the surviving spouse will receive a lifetime benefit.

Contributions

Member - Contributions for members not covered by social security are 5% of compensation; for members covered by social security, 2¼% of compensation up to the social security taxable wage base plus 5%, if any, in excess of such base.

Employer - Participating employers make annual contributions consisting of a normal cost contribution, a contribution for the amortization of the net unfunded accrued liability and a prior service amortization payment, which covers the liabilities of MERS not met by member contributions. In addition, there is also an annual administrative fee per active and retired member.

Pension Liabilities, Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2019, the Town reports a total liability of \$29,401,392 for its proportionate share of the net pension liability. The net pension liability was measured at June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2018. The actuarial assumptions used in the June 30, 2018 valuation were based on results of an actuarial experience study for the period July 1, 2012 through June 30, 2017. The Town's proportion of the net pension liability was based on a projection of the Town's long-term share of contributions to the pension plan relative to the projected contributions of all participants, actuarially determined. At June 30, 2019, the Town's proportion was 3.07%. The decrease in proportion from June 30, 2018 is 2.46%.

For the year ended June 30, 2019, the Town recognized pension expense of \$4,931,098. At June 30, 2019, the Town reported deferred inflow of resources and deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

	Governmental Activities	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 3,372,284	\$ 792,463
Changes of assumptions	10,411,594	
Net difference between projected and actual earning on pension plan investments	1,853,012	
Change in employer proportional share	441,053	389,222
Contributions after the measurement date	2,819,839	
Total	<u>\$ 18,897,782</u>	<u>\$ 1,181,685</u>

TOWN OF WATERFORD, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

Amounts reported as deferred outflows of resources related to Town contributions after the measurement date will be recognized as a reduction of the net pension liability in the subsequent year.

Amounts reported as deferred outflows and inflows of resources related to pension, excluding Town contributions after the measurement date, will be recognized in pension expense as follows:

<u>Year Ending June 30</u>	<u>Governmental Activities</u>
2020	\$ 4,640,408
2021	3,927,243
2022	2,926,621
2023	<u>3,401,986</u>
Total	\$ <u>14,896,258</u>

Payable to MERS

The Town has recorded \$1,252,629 as a long-term liability to MERS at June 30, 2019. This amount represents prior services cost calculated when the Town entered the Plan. This amount will be paid in annual installments. The current year amount paid was \$426,348.

Actuarial Assumptions

The total pension liability was determined by an actuarial valuation as of June 30, 2018, using the following actuarial assumptions, applied to all periods included in the measurement period:

Inflation	2.50%
Salary increase	3.50-10.00%, including inflation
Investment rate of return	7.00%, net of pension plan investment expense, including inflation

Mortality rates were based on:

RP-2014 Combined Mortality Table adjusted to 2006 and projected to 2015 with Scale MP-2017 and projected to 2022 with Scale BB for General Employees.

RP-2014 Blue Collar Mortality Table adjusted to 2006 and projected to 2015 with Scale MP-2017 and projected to 2022 with Scale BB for Police and Fire.

For disabled retirees, the RP-2014 Disabled Mortality Table projected with Scale BB to 2020 was used.

Future cost-of-living adjustments for members who retire on or after January 1, 2002 are 60% of the annual increase in the CPI up to 6%. The minimum annual COLA is 2.5%; the maximum is 6%.

TOWN OF WATERFORD, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
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The long-term expected rate of return on pension plan investments was determined using a statistical analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major class are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Domestic equity	20.00%	5.30%
Developed market international	11.00%	5.10%
Emerging market international	9.00%	7.40%
Core fixed income	16.00%	1.60%
Inflation linked bond fund	5.00%	1.30%
Emerging market debt	5.00%	2.90%
High yield bonds	6.00%	3.40%
Real estate	10.00%	4.70%
Private equity	10.00%	7.30%
Alternative investments	7.00%	3.20%
Liquidity fund	1.00%	0.90%
Total	<u>100.00%</u>	

Discount Rate

The discount rate used to measure the total pension liability was 7.00%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at the actuarially determined contribution rates in the future years. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the Town's proportionate share of the net pension liability, calculated using the current discount rate, as well as what the Town's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current rate:

	1% Decrease (6.00%)	Discount Rate (7.00%)	1% Increase (8.00%)
Town's proportionate share of the net pension liability	\$ 43,367,432	\$ 29,401,392	\$ 17,707,062

TOWN OF WATERFORD, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

C. Aggregated Pension Information

The Town recognized the following amounts related to the Town and MERS pension plans as of and for the year ended June 30, 2019:

	<u>MERS</u>	<u>Town Pension</u>	<u>Total</u>
Deferred outflows of resources related to pensions	\$ 18,897,782	\$ 7,806	\$ 18,905,588
Net pension liability	29,401,392	478,485	29,879,877
Deferred inflows of resources related to pensions	1,181,685		1,181,685
Pension expense	4,931,098	46,137	4,977,235

D. Connecticut State Teachers' Retirement System - Pension

Plan Description

Teachers, principals, superintendents or supervisors engaged in service of public schools are provided with pensions through the Connecticut State Teachers' Retirement System, a cost sharing multiple-employer defined benefit pension plan administered by the Teachers Retirement Board. Chapter 167a of the State Statutes grants authority to establish and amend the benefit terms to the Teachers Retirement Board. The Teachers Retirement Board issues a publicly available financial report that can be obtained at www.ct.gov.

Benefit Provisions

The plan provides retirement, disability and death benefits. Employees are eligible to retire at age 60 with 20 years of credited service in Connecticut, or 35 years of credited service including at least 25 years of service in Connecticut.

Normal Retirement

Retirement benefits for employees are calculated as 2% of the average annual salary times the years of credited service (maximum benefit is 75% of average annual salary during the 3 years of highest salary).

Early Retirement

Employees are eligible after 25 years of credited service including 20 years of Connecticut service, or age 55 with 20 years of credited service including 15 years of Connecticut service with reduced benefit amounts.

Disability Retirement

Employees are eligible for service-related disability benefits regardless of length of service. Five years of credited service is required for nonservice-related disability eligibility. Disability benefits are calculated as 2% of average annual salary times credited service to date of disability, but not less than 15% of average annual salary, nor more than 50% of average annual salary.

Contributions

Per Connecticut General Statutes Section 10-183z (which reflects Public Act 79-436 as amended), contribution requirements of active employees and the State of Connecticut are approved, amended and certified by the State Teachers Retirement Board and appropriated by the General Assembly.

TOWN OF WATERFORD, CONNECTICUT
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Employer (School Districts)

School District employers are not required to make contributions to the plan.

The statutes require the State of Connecticut to contribute 100% of each school districts' required contributions, which are actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of the benefits earned by employees during the year, with any additional amount to finance any unfunded accrued liability.

Employees

Effective July 1, 1992, each teacher is required to contribute 6% of salary for the pension benefit.

Effective January 1, 2018, the required contribution increased to 7% of pensionable salary.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2019, the Town reports no amounts for its proportionate share of the net pension liability, and related deferred outflows and inflows, due to the statutory requirement that the State pay 100% of the required contribution. The amount recognized by the Town as its proportionate share of the net pension liability, the related state support, and the total portion of the net pension liability that was associated with the Town were as follows:

Town's proportionate share of the net pension liability	\$ -
State's proportionate share of the net pension liability associated with the Town	<u>74,798,836</u>
Total	<u>\$ 74,798,836</u>

The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2018. At June 30, 2019, the Town has no proportionate share of the net pension liability.

For the year ended June 30, 2019, the Town recognized pension expense and revenue of \$8,394,848 in Exhibit II.

Actuarial Assumptions

The total pension liability was determined by an actuarial valuation as of June 30, 2018, using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75%
Salary increase	3.25-6.50%, including inflation
Investment rate of return	8.00%, net of pension plan investment expense, including inflation

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Mortality rates were based on the RPH-2014 White Collar table with employee and annuitant rates blended from ages 50 to 80, projected to the year 2020 using the BB improvement scale, and further adjusted to grade in increased rates (5% for females and 8% for males) over age 80 for the period after service retirement and for dependent beneficiaries as well as for active members. The RPH-2014 Disabled Mortality Table projected to 2017 with Scale BB is used for the period after disability retirement.

The actuarial assumptions used in the June 30, 2018 valuation were based on the results of an actuarial experience study for the period July 1, 2010 - June 30, 2015.

For teachers who retired prior to September 1, 1992, pension benefit adjustments are made in accordance with increases in the Consumer Price Index, with a minimum of 3% and a maximum of 5% per annum.

For teachers who were members of the Teachers' Retirement System before July 1, 2007 and retire on or after September 1, 1992, pension benefit adjustments are made that are consistent with those provided for Social Security benefits on January 1 of the year granted, with a maximum of 6% per annum. If the return on assets in the previous year was less than 8.5%, the maximum increase is 1.5%.

For teachers who were members of the Teachers' Retirement System after July 1, 2007, pension benefit adjustments are made that are consistent with those provided for Social Security benefits on January 1 of the year granted, with a maximum of 5% per annum. If the return on assets in the previous year was less than 11.5%, the maximum increase is 3%, and if the return on the assets in the previous year was less than 8.5%, the maximum increase is 1.0%.

The long-term expected rate of return on pension plan investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target asset allocation and best estimates of arithmetic real rates of return for each major class are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Large Cap U.S. equities	21.0%	5.8%
Developed non-U.S. equities	18.0%	6.6%
Emerging markets (Non-U.S.)	9.0%	8.3%
Core fixed income	7.0%	1.3%
Inflation linked bond fund	3.0%	1.0%
Emerging market bond	5.0%	3.7%
High yield bonds	5.0%	3.9%
Real estate	7.0%	5.1%
Private equity	11.0%	7.6%
Alternative investments	8.0%	4.1%
Cash	6.0%	0.4%
Total	<u>100.0%</u>	

TOWN OF WATERFORD, CONNECTICUT
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JUNE 30, 2019

Discount Rate

The discount rate used to measure the total pension liability was 8.00%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that State contributions will be made at the actuarially determined contribution rates in the future years. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The Town's proportionate share of the net pension liability is \$-0- and, therefore, the change in the discount rate would only impact the amount recorded by the State of Connecticut.

Other Information

Additional information is included in the required supplementary information section of the financial statements. A schedule of contributions is not presented as the Town has no obligation to contribute to the plan.

11. OTHER POST EMPLOYMENT BENEFITS

A. Town Post-Retirement Healthcare Plan

Plan Description

The Town administers one single-employer, post-retirement healthcare plan (OPEB Plan) for the Town, Police, Fire and Board of Education employee. The OPEB plan is considered to be part of the Town's financial reporting entity and is included in the Town's financial report as the OPEB Trust fund. The Town does not issue a separate stand-alone financial statement for this program.

The Town plan provides for medical, dental and life insurance benefits for all eligible Town, Police, Fire and Board of Education retirees and their spouses. Benefits and contributions are established by contract and may be amended by union negotiations. Administration costs are financed from investment earnings.

Funding Policy

The contribution requirements of plan members and the Town are established and may be amended by the Town. The Town currently funds on the "pay-as-you-go" basis. The Town's contributions are actuarially determined on an annual basis using the projected unit cost method. The Town's total plan contribution was \$1,871,345. There are no employee contributions.

At July 1, 2018, plan membership consisted of the following:

Active employees	406
Retired employees	<u>108</u>
Total	<u><u>514</u></u>

TOWN OF WATERFORD, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

Investments

Investment Policy

The OPEB Plan's policy in regard to the allocation of invested assets is established and may be amended by the Board. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the OPEB Plan.

Rate of Return

For the year ended June 30, 2019, the annual money-weighted rate of return on investments, net of investment expense, was 6.44%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Net OPEB Liability of the Town

The components of the net OPEB liability of the Town at June 30, 2019 were as follows:

Total OPEB liability	\$	23,558,541
Plan fiduciary net position		<u>5,056,972</u>
Net OPEB Liability	\$	<u>18,501,569</u>
Plan fiduciary net position as a percentage of the total OPEB liability		21.47%

Actuarial Assumptions

The total OPEB liability was determined by an actuarial valuation as of July 1, 2018, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.60%
Salary increases	2.60%, average, including inflation
Investment rate of return	6.75%, net of OPEB plan investment expense, including inflation
Healthcare cost trend rates	7.25% decreasing 0.5% per year to an ultimate rate of 4.60% for 2024 and later years

Mortality rates were based on the Pub - 2010 Public Retirement Plans Mortality Tables with separate tables for General employees, Public Safety employees and Teachers and for nonannuitants and annuitants, projected to the valuation date with Scale MP-2018.

The actuarial assumptions used in the July 1, 2018 valuation were based on standard tables modified for certain plan features such as eligibility for full and early retirement where applicable and input from the plan sponsor. A full actuarial experience study has not been completed.

TOWN OF WATERFORD, CONNECTICUT
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The long-term expected rate of return on OPEB plan investments was determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. Best estimates of the real rates of returns for each major asset class are include in the OPEB Plan's target asset allocation. Best estimates of arithmetic real rates of return for each major asset as of June 30, 2019 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Large cap	22.75%	5.50%
Mid/small cap	9.75%	6.00%
International developed	26.00%	5.55%
International emerging	6.50%	6.50%
Fixed income	35.00%	1.65%
	<u>100.00%</u>	

Discount Rate

The discount rate used to measure the total OPEB liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that Town contributions will be made at rates equal to the actuarially determined contribution rates. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate

The following presents the net OPEB liability of the Town, as well as what the Town's net OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current discount rate:

	<u>1% Decrease (5.75%)</u>	<u>Current Discount Rate (6.75%)</u>	<u>1% Increase (7.75%)</u>
Net OPEB Liability	\$ 21,087,707	\$ 18,501,569	\$ 16,314,427

Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the net OPEB liability of the Town, as well as what the Town's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 percentage point lower or 1 percentage point higher than the current healthcare cost trend rates:

	<u>1% Decrease (6.25% decreasing to 3.60%)</u>	<u>Current Healthcare Trend Rate (7.25% decreasing to 4.60%)</u>	<u>1% Increase (8.25% decreasing to 5.60%)</u>
Net OPEB Liability	\$ 16,404,338	\$ 18,501,569	\$ 21,014,988

TOWN OF WATERFORD, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

Changes in the Net OPEB Liability

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a)-(b)
Balances as of July 1, 2018	\$ 24,356,839	\$ 3,636,422	\$ 20,720,417
Changes for the year:			
Service cost	281,505		281,505
Interest on total OPEB liability	1,700,177		1,700,177
Differences between expected and actual experience	(1,149,976)		(1,149,976)
Changes in assumptions	(917,752)		(917,752)
Employer contributions		1,871,345	(1,871,345)
Net investment income		268,186	(268,186)
Benefit payments, including refund to employee contributions	(712,252)	(712,252)	-
Administrative expenses		(6,729)	6,729
Net changes	(798,298)	1,420,550	(2,218,848)
Balances as of June 30, 2019	\$ 23,558,541	\$ 5,056,972	\$ 18,501,569

OPEB Expense and Deferred Outflow/Inflows of Resources Related to OPEB

For the year ended June 30, 2019, the Town recognized OPEB expense of \$1,310,541. At June 30, 2019, the Town reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$	\$ 1,585,749
Changes of assumptions		831,981
Net difference between projected and actual earning on OPEB plan investments	68,732	
Total	\$ 68,732	\$ 2,417,730

TOWN OF WATERFORD, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Year Ending June 30</u>	<u>Governmental Activities</u>
2020	\$ (315,028)
2021	(315,028)
2022	(315,030)
2023	(302,409)
2024	(193,245)
Thereafter	(908,258)
Total	<u>\$ (2,348,998)</u>

Schedule of Plan Net Position - June 30, 2019

	<u>OPEB Trust Fund</u>
Assets:	
Cash and cash equivalents	\$ 31,813
Investments:	
Mutual funds	<u>5,036,441</u>
Total assets	5,068,254
Liabilities:	
Accounts and other payables	<u>11,282</u>
Net Position:	
Restricted for OPEB Benefits	<u>\$ 5,056,972</u>

TOWN OF WATERFORD, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

Schedule of Changes in Plan Net Position for the Year Ended June 30, 2019

	OPEB Trust Fund
Additions:	
Contributions:	
Employer	\$ 1,871,345
Investment income:	
Net appreciation in fair value of investments	<u>268,186</u>
Total additions	<u>2,139,531</u>
Deductions:	
Benefit payments	712,252
Administration	<u>6,729</u>
Total deductions	<u>718,981</u>
Change in Net Position	1,420,550
Net Position at Beginning of Year	<u>3,636,422</u>
Net Position at End of Year	<u><u>\$ 5,056,972</u></u>

B. Other Post-Employment Benefits - Connecticut State Teachers' Retirement Plan

Plan Description

Teachers, principals, superintendents or supervisors engaged in service of public schools plus professional employees at State Schools of higher education are eligible to participate in the Connecticut State Teachers' Retirement System Retiree Health Insurance Plan (TRS-RHIP), a cost sharing multiple-employer defined benefit other post employment benefit plan administered by the Teachers' Retirement Board (TRB), if they choose to be covered.

Chapter 167a of the State Statutes grants authority to establish and amend the benefit terms to the TRB. TRS-RHIP issues a publicly available financial report that can be obtained at www.ct.gov/trb.

Benefit Provisions

There are two types of the health care benefits offered through the system. Subsidized Local School District Coverage provides a subsidy paid to members still receiving coverage through their former employer and the CTRB Sponsored Medicare Supplement Plans provide coverage for those participating in Medicare but not receiving Subsidized Local School District Coverage.

Any member who is not currently participating in Medicare Parts A & B is eligible to continue health care coverage with their former employer. A subsidy of up to \$110 per month for a retired member plus an additional \$110 per month for a spouse enrolled in a local school district plan is provided to the school district to first offset the retiree's share of the cost of coverage, and any remaining portion is

**TOWN OF WATERFORD, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019**

used to offset the district's cost. The subsidy amount is set by statute and has not increased since July 1996. A subsidy amount of \$220 per month may be paid for a retired member, spouse or the surviving spouse of a member who has attained the normal retirement age to participate in Medicare, is not eligible for Part A of Medicare without cost and contributes at least \$220 per month towards coverage under a local school district plan.

Any member who is currently participating in Medicare Parts A & B is eligible to either continue health care coverage with their former employer, if offered, or enroll in the plan sponsored by the System. If they elect to remain in the plan with their former employer, the same subsidies as above will be paid to offset the cost of coverage.

If a member participating in Medicare Parts A & B so elects, they may enroll in one of the CTRB Sponsored Medicare Supplement Plans. Effective July 1, 2018, the System added a Medicare Advantage Plan option. Active members, retirees and the State pay equally toward the cost of the basic coverage (medical and prescription drug benefits) under the Medicare Advantage Plan. Retired members who choose to enroll in the Medicare Supplement Plan are responsible for the full difference in the premium cost between the two plans. Additionally, effective July 1, 2018, retired members who cancel their health care coverage or elect to not enroll in a CTRB sponsored health care coverage option must wait two years to re-enroll.

Survivor Health Care Coverage

Survivors of former employees or retirees remain eligible to participate in the plan and continue to be eligible to receive either the \$110 monthly subsidy or participate in the TRB-Sponsored Medicare Supplement Plans, as long as they do not remarry.

Eligibility

Any member who is currently receiving a retirement or disability benefit is eligible to participate in the plan.

Credited Service

One month for each month of service as a teacher in Connecticut public schools, maximum 10 months for each school year. Ten months of credited service constitutes one year of Credited Service. Certain other types of teaching services, State employment, or wartime military service may be purchased prior to retirement if the member pays one-half the cost.

Normal Retirement

Age 60 with 20 years of Credited Service in Connecticut, or 35 years of Credited Service including at least 25 years of service in Connecticut.

Early Retirement

Age 55 with 20 years of Credited Service including 15 years of Connecticut service, or 25 years of Credited Service including 20 years of Connecticut service.

Proratable Retirement

Age 60 with 10 years of Credited Service.

Disability Retirement

No service requirement if incurred in the performance of duty, and 5 years of Credited Service in Connecticut if not incurred in the performance of duty.

TOWN OF WATERFORD, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

Termination of Employment

Ten or more years of Credited Service.

Contributions

State of Connecticut

Per Connecticut General Statutes Section 10-183z, contribution requirements of active employees and the State of Connecticut are approved, amended and certified by the State Teachers' Retirement Board and appropriated by the General Assembly. The State contributions are not currently actuarially funded. The State appropriates from the General Fund one third of the annual costs of the Plan. Administrative costs of the Plan are financed by the State. Based upon Chapter 167a, Subsection D of Section 10-183t of the Connecticut statutes, it is assumed the State will pay for any long-term shortfall arising from insufficient active member contributions.

Employer (School Districts)

School District employers are not required to make contributions to the plan.

Employees

Each member is required to contribute 1.25% of their annual salary up to \$500,000. Contributions in excess of \$500,000 will be credited to the Retiree Health Insurance Plan.

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At June 30, 2019, the Town reports no amounts for its proportionate share of the net OPEB liability, and related deferred outflows and inflows, due to the statutory requirement that the State pay 100% of the required contribution. The amount recognized by the Town as its proportionate share of the net OPEB liability, the related State support and the total portion of the net OPEB liability that was associated with the Town was as follows:

Town's proportionate share of the net OPEB liability	\$	-
State's proportionate share of the net OPEB liability associated with the Town		<u>14,952,787</u>
Total	\$	<u><u>14,952,787</u></u>

The net OPEB liability was measured as of June 30, 2018, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2018. At June 30, 2019, the Town has no proportionate share of the net OPEB liability.

For the year ended June 30, 2019, the Town recognized OPEB expense and revenue of (\$4,967,307) in Exhibit II.

**TOWN OF WATERFORD, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019**

Actuarial Assumptions

The total OPEB liability was determined by an actuarial valuation as of June 30, 2018, using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75%
Health care costs trend rate	
Pre-Medicare	5.95% decreasing to 4.75% by 2025
Medicare	5.00% decreasing to 4.75% by 2028
Salary increases	3.25-6.50%, including inflation
Investment rate of return	3.00%, net of OPEB plan investment expense, including inflation
Year fund net position will be depleted	2019

Mortality rates were based on the RPH-2014 White Collar table with employee and annuitant rates blended from ages 50 to 80, projected to the year 2020 using the BB improvement scale, and further adjusted to grade in increases (5% for females and 8% for males) over age 80. For disabled retirees, mortality rates were based on the RPH-2014 Disabled Mortality Table projected to 2020 using the BB improvement scale.

The actuarial assumptions used in the June 30, 2018 valuation were based on the results of an actuarial experience study for the period July 1, 2010 - June 30, 2015.

The long-term expected rate of return on plan assets is reviewed as part of the GASB 75 valuation process. Several factors are considered in evaluating the long-term rate of return assumption, including the plan's current asset allocations and a log-normal distribution analysis using the best-estimate ranges of expected future real rates of return (expected return, net investment expense and inflation) for each major asset class. The long-term expected rate of return was determined by weighting the expected future real rates of return by the target asset allocation percentage and then adding expected inflation. The assumption is not expected to change absent a significant change in the asset allocation, a change in the inflation assumption, or a fundamental change in the market that alters expected returns in future years. The plan is 100% invested in U.S. Treasuries (Cash Equivalents) for which the expected 10-Year Geometric Real Rate of Return is (0.27%).

Discount Rate

The discount rate used to measure the total OPEB liability was 3.87%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current member contribution rate and that contributions for future plan members were used to reduce the estimated amount of total service costs for future plan members. No future State contributions were assumed to be made. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be depleted in 2019 and, as a result, the Municipal Bond Index Rate was used in the determination.

Sensitivity of the Net OPEB Liability to Changes in the Health Care Cost Trend Rate and the Discount Rate

The Town's proportionate share of the net OPEB liability is \$-0- and, therefore, the change in the health care cost trend rate or the discount rate would only impact the amount recorded by the State of Connecticut.

Other Information

Additional information is included in the required supplementary information section of the financial statements. A schedule of contributions is not presented as the Town has no obligation to contribute to the plan. Detailed information about the Connecticut State Teachers OPEB Plan fiduciary net position is available in the separately issued State of Connecticut Comprehensive Annual Financial Report at www.ct.gov.

12. RISK MANAGEMENT

The Town is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; error and omissions; injuries to employees; and natural disasters. These risks are covered by commercial insurance purchased from independent third parties. Settled claims from these risks did not exceed commercial insurance coverage during the three years ended June 30, 2019.

Workers Compensation

The Town currently is a member in Connecticut Interlocal Management Agency (CIRMA), a public entity risk pool established for the purpose of administering an interlocal risk management program pursuant to the provisions of Section 7-479a et seq., of Connecticut General Statutes, for workers' compensation first dollar coverage.

The Workers' Compensation Pool provides statutory benefits pursuant to the provisions of the Connecticut Workers' Compensation Act. The coverage is subject to an insured loss retrospective rating plan and losses incurred in the coverage period will be evaluated at 18, 30, and 42 months after the effective date of coverage. The premium is subject to payroll audit at the close of the coverage period. CIRMA's Workers' Compensation Pool retains \$1,000,000 per occurrence. The Town has not incurred any retrospective charges and is not aware of potential obligations related to its membership in CIRMA as of June 30, 2019.

Medical Self Insurance

The Town's self-insurance program is used to account for health insurance coverage for Town and Board of Education employees on a cost-reimbursement basis. Under the program, the Town is obligated for claim payments. A stop loss insurance contract executed with an insurance captive covers claims in excess of \$175,000 on a per member basis with an aggregate stop loss coverage limit of \$11,840,189, per year.

The Fund establishes claims liabilities based on estimates of claims that have been incurred but not reported; accordingly, the Fund recorded an additional liability at June 30, 2019 of \$976,696.

Premium payments are reported as interfund services provided and used for the General Fund, and, accordingly, they are treated as operating revenues of the Self-Insurance Fund and operating expenditures of the General Fund.

TOWN OF WATERFORD, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

A schedule of changes in the claims liability for the years ended June 30, 2019 and 2018 is presented below:

	<u>2019</u>	<u>2018</u>
Unpaid claims, July 1	\$ 872,476	\$ 814,809
Incurrd claims (including IBNR)	10,483,908	9,701,996
Claim payments	<u>(10,379,688)</u>	<u>(9,644,329)</u>
Unpaid Claims, June 30	<u>\$ 976,696</u>	<u>\$ 872,476</u>

13. CONTINGENT LIABILITIES AND COMMITMENTS

Contingent Liabilities

Litigation and Unasserted Claims

There are various lawsuits pending against the Town. The outcome and eventual liability of the Town, if any, in these cases is not known at this time. Based upon consultation with legal counsel, the Town's management estimates that potential claims against the Town, not covered by insurance, resulting from such litigation would not have a materially adverse effect on the financial position of the Town.

Federal and State Assistance Programs - Compliance Audits

The Town has received state and federal grants for specific purposes that are subject to review and audit by the grantor agencies. Such audits could lead to requests for reimbursement to the grantor agency for any expenditure disallowed under terms of the grant. Based on prior experience, Town management believes such disallowances, if any, will not be material.

14. MAJOR TAXPAYER

For the fiscal year ended June 30, 2019, 33.7% of the Town's property tax revenues were derived from its largest taxpayer, Dominion Nuclear Connecticut, Inc., an electrical power facility.

TOWN OF WATERFORD, CONNECTICUT
GENERAL FUND SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED JUNE 30, 2019

	Budgeted Amounts		Actual Budgetary Basis	Variance Over (Under)
	Original	Final		
Property taxes:				
Revenues from current year	\$ 89,419,476	\$ 89,419,476	\$ 89,833,467	\$ 413,991
Prior year taxes	350,000	350,000	716,240	366,240
Interest and lien fees	325,000	325,000	512,054	187,054
Total property taxes	90,094,476	90,094,476	91,061,761	967,285
Intergovernmental:				
State of Connecticut:				
Equalized cost sharing			325,101	325,101
Health and welfare	5,771	5,771	6,074	303
General Government:				
Tax relief:				
Tax relief - state-owned property	112,039	112,039	143,074	31,035
Disabled	2,161	2,161	1,903	(258)
Private tax-exempt property	36,055	36,055	109,838	73,783
Veterans	10,439	10,439	9,662	(777)
Court fines	12,314	12,314	9,377	(2,937)
Civil preparedness	45,000	45,000	39,235	(5,765)
Telecommunication	57,844	57,844	53,895	(3,949)
Town aid road	319,746	319,746	318,883	(863)
SDE state grant	14,000	14,000	14,000	-
Enhancement 911	22,916	22,916	22,376	(540)
Grants for Municipal Projects	34,255	34,255	34,255	-
Total intergovernmental	672,540	672,540	1,087,673	415,133
Assessments and connections:				
Water main assessments			4,783	4,783
Sewer assessments			22,444	22,444
Total assessments and connections	-	-	27,227	27,227
Licenses and permits:				
Recreation and parks commission	203,000	203,000	231,907	28,907
Building inspector	325,000	325,000	379,097	54,097
License, fees, permits and fines	21,797	21,797	22,090	293
Conveyance tax	200,000	200,000	312,126	112,126
Planning and zoning	42,500	42,500	50,780	8,280
Liens - Utility Commission	10,000	10,000	12,560	2,560
Town Clerk fees	175,000	175,000	163,497	(11,503)
Total licenses and permits	977,297	977,297	1,172,057	194,760
Fines, penalties and charges for services:				
Tuition			1,365	1,365
Library	18,715	18,715	15,797	(2,918)
False alarm fines	1,000	1,000	450	(550)
Bulky waste fees	95,400	95,400	106,720	11,320
Recycling	48,000	48,000	66,055	18,055
Miscellaneous	50,000	50,000	57,842	7,842
EMS - Reg. Comm Ctr fees	6,000	6,000	6,081	81
Tipping fees	345,000	345,000	319,083	(25,917)
Senior services	30,500	30,500	34,079	3,579
Total fines, penalties and charges for services	594,615	594,615	607,472	12,857

(Continued on next page)

TOWN OF WATERFORD, CONNECTICUT
GENERAL FUND SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2019

	Budgeted Amounts		Actual Budgetary Basis	Variance Over (Under)
	Original	Final		
Other sources:				
Rent and miscellaneous	\$ 5,833	\$ 5,833	\$ 6,559	\$ 726
Rental of buildings	180,000	180,000	182,288	2,288
Sale of Equipment			7,650	7,650
NL Radio Comm. Network Use Fee	111,890	111,890	113,230	1,340
SCRRA Rebate			7,843	7,843
C-Pace Stipend			1,000	1,000
Eugene O'Neill Lease	19,984	19,984	28,891	8,907
Ambulance operating subsidy	170,000	170,000	202,504	32,504
CIRMA members equity distribution			84,452	84,452
YSB BOE clerical stipend	5,000	5,000	5,000	-
BOE human resources offset	14,766	14,766	15,209	443
Total other sources	<u>507,473</u>	<u>507,473</u>	<u>654,626</u>	<u>147,153</u>
Interest and dividends:				
Interest on investments	<u>300,000</u>	<u>300,000</u>	<u>1,048,634</u>	<u>748,634</u>
Total revenues	<u>93,146,401</u>	<u>93,146,401</u>	<u>95,659,450</u>	<u>2,513,049</u>
Other financing sources:				
Transfers in			128,762	128,762
Cancellation of prior year encumbrances	<u>100</u>	<u>100</u>	<u>38,199</u>	<u>38,099</u>
Total other financing sources	<u>100</u>	<u>100</u>	<u>166,961</u>	<u>166,861</u>
Total Revenues and Other Financing Sources	<u>\$ 93,146,501</u>	<u>\$ 93,146,501</u>	<u>95,826,411</u>	<u>\$ 2,679,910</u>
Budgetary revenues are different than GAAP revenues because:				
State of Connecticut State Teachers' Retirement System pension expense (revenue) for Town teachers is not budgeted.			8,394,848	
State of Connecticut State Teachers' Retirement System OPEB expense (revenue) for Town teachers is not budgeted.			(4,967,307)	
Encumbrances for purchases and commitments which were subsequently cancelled in the next fiscal year			(38,199)	
Excess cost - student based grant			567,979	
GASB 54 activity of certain special revenue funds now consolidated into the General Fund			<u>44,064</u>	
Total Revenues and Other Financing Sources as Reported on the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds			<u>\$ 99,827,796</u>	

TOWN OF WATERFORD, CONNECTICUT
GENERAL FUND SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED JUNE 30, 2019

	Budgeted Amounts		Actual Budgetary Basis	Variance (Over) Under
	Original	Final		
General Government:				
Selectman				
Personnel costs	\$ 187,217	\$ 187,217	\$ 186,944	\$ 273
Services	43,037	63,037	54,805	8,232
Materials and supplies	875	875	802	73
Total selectman	231,129	251,129	242,551	8,578
Registrar of Voters:				
Personnel costs	61,103	69,780	69,430	350
Services	5,812	6,026	5,486	540
Materials and supplies	4,764	7,443	7,379	64
Equipment	1	1		1
Total registrar of voters	71,680	83,250	82,295	955
Board of Finance:				
Personnel costs	4,690	4,690	2,440	2,250
Services	52,375	59,275	58,853	422
Materials and supplies	30	30	8	22
Total board of finance	57,095	63,995	61,301	2,694
Assessor:				
Personnel costs	270,590	277,770	277,769	1
Services	28,657	39,395	39,394	1
Materials and supplies	549	1,190	1,139	51
Total assessor	299,796	318,355	318,302	53
Board of Assessment Appeals:				
Personnel costs	1,164	1,164	573	591
Services	1,000	925	336	589
Total board of assessment appeals	2,164	2,089	909	1,180
Tax Collector:				
Personnel costs	167,249	170,351	170,351	-
Services	38,671	36,865	36,865	-
Materials and supplies	30	16	16	-
Equipment	1,900	1,890	1,890	-
Total tax collector	207,850	209,122	209,122	-
Finance:				
Personnel costs	543,364	543,364	529,401	13,963
Services	147,087	147,087	125,688	21,399
Materials and supplies	30,000	30,000	25,232	4,768
Equipment	500	500	199	301
Total finance	720,951	720,951	680,520	40,431
Legal Department:				
Services	298,000	302,413	302,412	1
Town Clerk:				
Personnel costs	223,232	224,174	224,171	3
Services	34,204	32,921	25,353	7,568
Materials and supplies	2,853	3,194	3,190	4
Equipment	1	1		1
Total town clerk	260,290	260,290	252,714	7,576
Planning and Zoning Commission:				
Personnel costs	567,920	567,920	553,057	14,863
Services	52,078	52,078	40,160	11,918
Materials and supplies	3,920	3,864	1,940	1,924
Equipment	420	476	476	-
Total planning and zoning commission	624,338	624,338	595,633	28,705

(Continued on next page)

TOWN OF WATERFORD, CONNECTICUT
GENERAL FUND SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2019

	Budgeted Amounts		Actual Budgetary Basis	Variance (Over) Under
	Original	Final		
General Government (Continued):				
Building Maintenance:				
Personnel costs	\$ 29,824	\$ 29,824	\$ 27,298	\$ 2,526
Services	134,211	134,211	132,157	2,054
Materials and supplies	10,000	10,000	8,576	1,424
Capital Improvements	27,000	27,000	25,825	1,175
Total building maintenance	<u>201,035</u>	<u>201,035</u>	<u>193,856</u>	<u>7,179</u>
Insurance:				
Services	<u>4,647,602</u>	<u>4,647,602</u>	<u>4,590,811</u>	<u>56,791</u>
Economic Development Commission:				
Services	<u>9,382</u>	<u>9,382</u>	<u>7,050</u>	<u>2,332</u>
Conservation Commission:				
Services	17,750	17,750	13,005	4,745
Materials and supplies	500	500	404	96
Total conservation commission	<u>18,250</u>	<u>18,250</u>	<u>13,409</u>	<u>4,841</u>
Zoning Board of Appeals:				
Services	4,266	4,266	2,501	1,765
Materials and supplies	50	50		50
Total zoning board of appeals	<u>4,316</u>	<u>4,316</u>	<u>2,501</u>	<u>1,815</u>
Retirement Commission:				
Personnel costs	<u>5,242,550</u>	<u>5,242,550</u>	<u>5,048,166</u>	<u>194,384</u>
Representative Town Meeting:				
Personnel costs	54	54		54
Services	19,452	19,452	17,887	1,565
Total representative town meeting	<u>19,506</u>	<u>19,506</u>	<u>17,887</u>	<u>1,619</u>
Building Department:				
Personnel costs	277,848	277,848	267,224	10,624
Services	10,601	10,601	9,173	1,428
Materials and supplies	1,722	1,722	1,663	59
Equipment	160	160		160
Total building department	<u>290,331</u>	<u>290,331</u>	<u>278,060</u>	<u>12,271</u>
Social Service Grants:				
Services	65,367	65,367	65,321	46
Contracts out to agencies	13,000	13,000	13,000	-
Total social service grants	<u>78,367</u>	<u>78,367</u>	<u>78,321</u>	<u>46</u>
Contingency:				
Miscellaneous	<u>265,000</u>	<u>150,066</u>		<u>150,066</u>
Flood and Erosion Control Board:				
Personnel costs	818	818	335	483
Services	1,295	1,295		1,295
Materials and supplies	25	25		25
Total flood and erosion control board	<u>2,138</u>	<u>2,138</u>	<u>335</u>	<u>1,803</u>
Ethics Commission:				
Personnel costs	323	488	488	-
Services	375	210		210
Materials and supplies	25	25		25
Total ethics commission	<u>723</u>	<u>723</u>	<u>488</u>	<u>235</u>

(Continued on next page)

TOWN OF WATERFORD, CONNECTICUT
GENERAL FUND SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2019

	Budgeted Amounts		Actual Budgetary Basis	Variance (Over) Under
	Original	Final		
General Government (Continued):				
Human Resources:				
Personnel costs	\$ 187,347	\$ 189,100	\$ 189,063	\$ 37
Services	19,626	21,294	21,212	82
Materials and supplies	1,090	36	36	-
Total human resources	<u>208,063</u>	<u>210,430</u>	<u>210,311</u>	<u>119</u>
Information Technology:				
Services	238,152	238,152	232,205	5,947
Equipment	49,558	47,860	17,703	30,157
Total information technology	<u>287,710</u>	<u>286,012</u>	<u>249,908</u>	<u>36,104</u>
Total general government	<u>14,048,266</u>	<u>13,996,640</u>	<u>13,436,862</u>	<u>559,778</u>
Public Safety:				
Emergency Management:				
Personnel costs	911,037	911,037	885,560	25,477
Services	432,602	432,602	418,742	13,860
Materials and supplies	3,750	3,750	1,812	1,938
Equipment	3	3	-	3
Total emergency management	<u>1,347,392</u>	<u>1,347,392</u>	<u>1,306,114</u>	<u>41,278</u>
Fire Services:				
Personnel costs	1,754,165	1,735,825	1,711,794	24,031
Services	931,525	949,865	946,689	3,176
Materials and supplies	233,815	247,315	246,343	972
Equipment	72,310	58,810	47,136	11,674
Total fire services	<u>2,991,815</u>	<u>2,991,815</u>	<u>2,951,962</u>	<u>39,853</u>
Police Department:				
Personnel costs	5,648,678	5,647,842	5,642,762	5,080
Services	416,200	408,326	405,682	2,644
Materials and supplies	222,096	248,606	248,421	185
Equipment	18,280	16,613	16,613	-
Total police department	<u>6,305,254</u>	<u>6,321,387</u>	<u>6,313,478</u>	<u>7,909</u>
Total public safety	<u>10,644,461</u>	<u>10,660,594</u>	<u>10,571,554</u>	<u>89,040</u>
Public Works:				
Personnel costs	2,301,381	2,301,381	2,300,448	933
Services	1,439,690	1,439,690	1,369,741	69,949
Materials and supplies	719,500	719,500	665,721	53,779
Equipment	23,605	23,605	22,758	847
Capital improvements	320,698	320,698	296,822	23,876
Total public works	<u>4,804,874</u>	<u>4,804,874</u>	<u>4,655,490</u>	<u>149,384</u>
Social Services:				
Youth Service Bureau:				
Personnel costs	188,579	186,510	174,750	11,760
Services	49,196	51,265	48,273	2,992
Total social services	<u>237,775</u>	<u>237,775</u>	<u>223,023</u>	<u>14,752</u>
Conservation of Health:				
Services	140,774	140,774	140,774	-
Waterford Public Health Nursing Service:				
Contracts out to agencies	<u>27,640</u>	<u>27,640</u>	<u>27,640</u>	<u>-</u>

(Continued on next page)

TOWN OF WATERFORD, CONNECTICUT
GENERAL FUND SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2019

	Budgeted Amounts		Actual Budgetary Basis	Variance (Over) Under
	Original	Final		
Senior Citizen Commission:				
Personnel costs	\$ 385,936	\$ 385,936	\$ 374,822	\$ 11,114
Services	123,819	123,819	118,616	5,203
Materials and supplies	14,498	14,498	10,959	3,539
Equipment	6,119	6,119	5,861	258
Total senior citizen commission	530,372	530,372	510,258	20,114
Total social services	936,561	936,561	901,695	34,866
Library:				
Personnel costs	931,596	928,396	897,843	30,553
Services	69,190	72,390	71,622	768
Materials and supplies	8,000	8,000	7,999	1
Equipment	45,000	45,000	44,998	2
Total library	1,053,786	1,053,786	1,022,462	31,324
Recreation and Parks:				
Personnel costs	1,084,126	1,069,297	1,034,378	34,919
Services	300,670	300,670	289,273	11,397
Materials and supplies	66,828	81,657	79,467	2,190
Equipment	5,052	5,052	5,052	-
Total recreation and parks	1,456,676	1,456,676	1,408,170	48,506
Community Use of Schools	258,378	258,378	258,378	-
Debt Service:				
Principal	5,020,000	5,020,000	5,020,000	-
Interest	2,565,439	2,565,439	2,565,439	-
Total debt service	7,585,439	7,585,439	7,585,439	-
Board of Education	48,306,332	48,306,332	48,256,233	50,099
Total expenditures	89,094,773	89,059,280	88,096,283	962,997
Other Financing Uses:				
Transfers out	4,051,728	4,887,221	4,887,221	-
Total Expenditures and Other Financing Uses	\$ 93,146,501	\$ 93,946,501	92,983,504	\$ 962,997
Budgetary expenditures are different than GAAP expenditures because:				
State of Connecticut State Teachers' Retirement System pension expense (revenue) for				
Town teachers is not budgeted.			8,394,848	
State of Connecticut State Teachers' Retirement System OPEB expense (revenue) for				
Town teachers is not budgeted.			(4,967,307)	
Encumbrances for purchases and commitments ordered but not received				
are reported in the year the order is placed for budgetary purposes, but				
in the year the order is received for financial reporting purposes			341,779	
Excess cost - student based grant			567,979	
Retro-pay salary costs related to contract adjustments after year end are not budgeted			(15,295)	
GASB 54 Activity of Certain Special Revenue Funds now consolidated				
into the General Fund			52,015	
Total Expenditures and Other Financing Sources as Reported in the Statement				
of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds			\$ 97,357,523	

**TOWN OF WATERFORD, CONNECTICUT
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
PENSION TRUST FUND
LAST SEVEN FISCAL YEARS***

	2019	2018	2017	2016	2015	2014	2013
Total pension liability:							
Interest	\$ 63,102	\$ 61,919	\$ 66,103	\$ 82,588	\$ 87,820	\$ 93,351	\$ 98,557
Differences between expected and actual experience		(23,064)		(83,403)			
Changes of assumptions		101,230		65,285			
Benefit payments, including refunds of member contributions	(116,167)	(126,029)	(139,838)	(151,557)	(168,133)	(171,078)	(169,686)
Net change in total pension liability	(53,065)	14,056	(73,735)	(87,087)	(80,313)	(77,727)	(71,129)
Total pension liability - beginning	1,066,831	1,052,775	1,126,510	1,213,597	1,293,910	1,371,637	1,442,766
Total pension liability - ending	1,013,766	1,066,831	1,052,775	1,126,510	1,213,597	1,293,910	1,371,637
Plan fiduciary net position:							
Contributions - employer	82,000	81,493	84,000	83,367	83,367	78,744	78,744
Net investment income	29,150	28,406	54,202	11,137	19,200	84,249	55,520
Benefit payments, including refunds of member contributions	(116,167)	(126,029)	(139,838)	(151,557)	(168,133)	(171,078)	(169,686)
Administrative expense	(3,271)	(4,821)	(9,314)	(6,948)	(8,511)	(6,522)	(5,693)
Net change in plan fiduciary net position	(8,288)	(20,951)	(10,950)	(64,001)	(74,077)	(14,607)	(41,115)
Plan fiduciary net position - beginning	543,569	564,520	575,470	639,471	713,548	728,155	769,270
Plan fiduciary net position - ending	535,281	543,569	564,520	575,470	639,471	713,548	728,155
Net Pension Liability - Ending	\$ 478,485	\$ 523,262	\$ 488,255	\$ 551,040	\$ 574,126	\$ 580,362	\$ 643,482
Plan fiduciary net position as a percentage of the total pension liability	52.80%	50.95%	53.62%	51.08%	52.69%	55.15%	53.09%
Covered payroll	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Net pension liability as a percentage of covered payroll	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Notes to Schedule

* - This schedule is intended to show information for ten years. Additional information will be added as it becomes available.
N/A - Not applicable. Plan members are retired.

TOWN OF WATERFORD, CONNECTICUT
 SCHEDULE OF EMPLOYER CONTRIBUTIONS
 PENSION TRUST FUND
 LAST TEN FISCAL YEARS

	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Actuarially determined contribution	\$ 81,131	\$ 81,493	\$ 81,493	\$ 83,367	\$ 83,367	\$ 78,744	\$ 78,744	\$ 82,855	\$ 82,855	\$ 63,081
Contributions in relation to the actuarially determined contribution	82,000	81,493	84,000	83,367	83,367	78,744	78,744	82,855	82,855	63,081
Contribution Deficiency (Excess)	\$ (869)	\$ -	\$ (2,507)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered payroll	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Contributions as a percentage of covered payroll	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Notes to Schedule

Valuation date: July 1, 2017

Measurement date: June 30, 2019

Actuarially determined contribution rates are calculated as of June 30, two years prior to the end of the fiscal year in which contributions are reported

Methods and assumptions used to determine contribution rates:

Actuarial cost method

Amortization method

Remaining amortization period

Asset valuation method

Inflation

Cost of living increases

Investment rate of return

Mortality

Entry age normal

Level percentage of payroll, closed

As of the July 1, 2017 valuation, 9 years remain.

The actuarial value of assets used in the development of plan contributions phases in the recognition of differences between the market value and expected actuarial value by recognizing 20% of the difference each year.

2.60%

2.60% per year

6.25%, net of pension plan investment expense, including inflation

RP-2000 Mortality Table with separate male and female rates, with no collar adjustment, separate tables for nonannuitants and annuitants, projected to valuation date with Scale BB.

N/A - Not applicable. Plan members are retired.

TOWN OF WATERFORD, CONNECTICUT
SCHEDULE OF INVESTMENT RETURNS
PENSION TRUST FUND
LAST SIX FISCAL YEARS*

	2019	2018	2017	2016	2015	2014
Annual money-weighted rate of return, net of investment expense	5.55%	5.12%	9.89%	1.75%	2.57%	11.89%

*Note - This schedule is intended to show information for ten years. Additional information will be added as it becomes available.

**TOWN OF WATERFORD, CONNECTICUT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
LAST FIVE FISCAL YEARS***

	2019	2018	2017	2016	2015
Town's proportion of the net pension liability	3.07%	5.54%	6.09%	4.88%	5.21%
Town's proportionate share of the net pension liability	\$ 29,401,392	\$ 13,738,876	\$ 16,236,237	\$ 12,496,017	\$ 12,413,899
Town's covered payroll	\$ 20,394,151	\$ 18,584,885	\$ 17,944,522	\$ 17,944,522	\$ 18,274,228
Town's proportionate share of the net pension liability as a percentage of its covered payroll	144.17%	73.92%	90.48%	69.64%	67.93%
Plan fiduciary net position as a percentage of the total pension liability	73.60%	91.68%	88.29%	92.72%	90.48%

*Note - This schedule is intended to show information for ten years. Additional information will be added as it becomes available.

TOWN OF WATERFORD, CONNECTICUT
SCHEDULE OF EMPLOYER CONTRIBUTIONS
MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
LAST TEN FISCAL YEARS

RSI-7

	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Actuarially determined contribution	\$ 2,819,839	\$ 2,694,077	\$ 2,603,848	\$ 2,423,860	\$ 2,515,782	\$ 2,425,327	\$ 2,358,637	\$ 2,277,760	\$ 1,895,090	\$ 1,388,511
Contributions in relation to the actuarially determined contribution	2,819,839	2,694,077	2,603,848	2,423,860	2,515,782	2,425,327	2,358,637	2,277,760	1,895,090	1,388,511
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered payroll	\$ 21,269,052	\$ 20,394,151	\$ 18,584,885	\$ 17,944,522	\$ 17,944,522	\$ 18,274,228	\$ 18,065,219	\$ 17,793,604	\$ 17,988,323	\$ 17,209,913
Contributions as a percentage of covered payroll	13.26%	13.21%	14.01%	13.51%	14.02%	13.27%	13.06%	12.80%	10.53%	8.06%

Notes to Schedule

Valuation date:

June 30, 2018

Measurement date:

June 30, 2018

Actuarially determined contribution rates are calculated as of June 30, each biennium for the fiscal years ending two and three years after the valuation date.

Methods and assumptions used to determine contribution rates:

Actuarial cost method

Amortization method

Single equivalent amortization period

Asset valuation method

Inflation

Salary increases

Investment rate of return

Change in assumptions:

Entry Age Normal

Level dollar, closed

23 years

5 - years smoothed market (20% write up)

3.25%

4.25% - 11.00%, including inflation

8.00%, net of investment-related expense

In 2013, rates of mortality, withdrawal, retirement and assumed rates of salary increases were adjusted to more closely reflect actual and anticipated experience.

In 2018, the latest experience study for the System updated most of the actuarial assumptions utilized in the June 30, 2018 valuation to include: rates of inflation, real investment return mortality, withdrawal, disability, retirement and salary increase that were adjusted to more closely reflect actual and anticipated experience. These assumptions were recommended as part of the Experience Study for the System for the five-year period ended June 30, 2017.

**TOWN OF WATERFORD, CONNECTICUT
SCHEDULE OF THE TOWN'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
TEACHERS RETIREMENT SYSTEM
LAST FIVE FISCAL YEARS***

	2019	2018	2017	2016	2015
Town's proportion of the net pension liability	0.00%	0.00%	0.00%	0.00%	0.00%
Town's proportionate share of the net pension liability	\$ -	\$ -	\$ -	\$ -	\$ -
State's proportionate share of the net pension liability associated with the Town	74,798,836	75,284,376	79,425,593	60,790,928	56,189,042
Total	<u>\$ 74,798,836</u>	<u>\$ 75,284,376</u>	<u>\$ 79,425,593</u>	<u>\$ 60,790,928</u>	<u>\$ 56,189,042</u>
Town's covered payroll	\$ 23,425,482	\$ 23,142,985	\$ 21,023,000	\$ 20,407,000	\$ 21,623,000
Town's proportionate share of the net pension liability as a percentage of its covered payroll	0.00%	0.00%	0.00%	0.00%	0.00%
Plan fiduciary net position as a percentage of the total pension liability	57.69%	55.93%	52.26%	59.50%	61.56%

Notes to Schedule

Changes in benefit terms
Changes of assumptions

Beginning January 1, 2018, member contributions increased from 6% to 7% of salary.
During 2016, rates of withdrawal, disability, retirement, mortality and assumed rates of salary increase were adjusted to more closely reflect actual and anticipated experience. These assumptions were recommended as part of the Experience Study for the System for the five-year period ended June 30, 2015.

Actuarial cost method

Entry age

Amortization method

Level percent of salary, closed

Single equivalent amortization period

17.6 years

Asset valuation method

4-year smoothed market

Investment rate of return

8.00%, net of investment-related expense

* - This schedule is intended to show information for ten years. Additional information will be added as it becomes available.

TOWN OF WATERFORD, CONNECTICUT
SCHEDULE OF CHANGES IN NET OPEB LIABILITY AND RELATED RATIOS
OPEB TRUST FUND
LAST THREE FISCAL YEARS*

	2019	2018	2017
Total OPEB liability:			
Service cost	\$ 281,505	\$ 264,365	\$ 257,290
Interest	1,700,177	1,672,521	1,622,163
Differences between expected and actual experience	(1,149,976)	(829,167)	(76,479)
Changes of assumptions	(917,752)		
Benefit payments, including refunds of member contributions	(712,252)	(746,707)	(1,497,102)
Net change in total OPEB liability	(798,298)	361,012	305,872
Total OPEB liability - beginning	24,356,839	23,995,827	23,689,955
Total OPEB liability - ending	23,558,541	24,356,839	23,995,827
Plan fiduciary net position:			
Contributions - employer	1,871,345	1,906,707	3,811,946
Net investment income	268,186	133,054	40,292
Benefit payments, including refunds of member contributions	(712,252)	(746,707)	(1,497,102)
Administrative expense	(6,729)	(11,768)	
Net change in plan fiduciary net position	1,420,550	1,281,286	2,355,136
Plan fiduciary net position - beginning	3,636,422	2,355,136	
Plan fiduciary net position - ending	5,056,972	3,636,422	2,355,136
Net OPEB Liability - Ending	\$ 18,501,569	\$ 20,720,417	\$ 21,640,691
Plan fiduciary net position as a percentage of the total OPEB liability	21.47%	14.93%	9.81%
Covered payroll	\$ 30,290,037	\$ 30,429,413	\$ 29,615,001
Net OPEB liability as a percentage of covered payroll	61.08%	68.09%	73.07%

*Note - This schedule is intended to show information for ten years. Additional information will be added as it becomes available.

**TOWN OF WATERFORD, CONNECTICUT
SCHEDULE OF EMPLOYER CONTRIBUTIONS
OPEB TRUST FUND
LAST TEN FISCAL YEARS**

	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Actuarially determined contribution	\$ 2,482,200	\$ 2,474,700	\$ 2,607,000	\$ 2,755,300	\$ 2,720,300	\$ 2,747,000	\$ 2,718,100	\$ 2,690,600	\$ 3,644,900	\$ 3,694,400
Contributions in relation to the actuarially determined contribution	1,871,345	1,906,707	3,811,946	798,000	584,100	638,000	1,266,500	1,409,100	1,575,600	1,357,300
Contribution Deficiency (Excess)	\$ 610,855	\$ 567,993	\$ (1,204,946)	\$ 1,957,300	\$ 2,136,200	\$ 2,139,000	\$ 1,451,600	\$ 1,281,500	\$ 2,069,300	\$ 2,337,100
Covered payroll	\$ 30,290,037	\$ 30,429,413	\$ 29,615,001	\$ 29,073,500	\$ 29,073,500	\$ 31,032,400	\$ 31,032,400	\$ 28,277,100	\$ 28,277,100	N/A
Contributions as a percentage of covered payroll	6.18%	6.27%	12.87%	2.74%	2.01%	1.96%	4.08%	4.98%	5.57%	N/A

Notes to Schedule

Valuation date: July 1, 2018

Measurement date: June 30, 2019

Actuarially determined contribution rates are calculated as of June 30, two years prior to the end of the fiscal year in which contributions are reported.

Methods and assumptions used to determine contribution rates:

Actuarial cost method: Entry age normal
 Amortization method: Level percentage of payroll
 Amortization period: Amortized over 30 years on a closed basis. The amortization began on July 1, 2006, and, as of the July 1, 2018 valuation, 18 years remain.
 Asset valuation method: Market value
 Inflation: 2.60% (prior: 2.75%)
 Healthcare cost trend rates: 7.25% decreasing to 4.60%
 Rate of compensation increase: 2.60% (prior: 2.75%)
 Investment rate of return: 6.75% (prior: 7.00%)
 Retirement age: Medical and dental benefits pre-65
 Medical benefits post-65

Mortality

Pub - 2010 Public Retirement Plans Mortality Tables (with separate tables for General employees, Public Safety employees and Teacher) and for nonannuitants and annuitants, projected to the valuation date with Scale MP-2018.
 Prior: RP-2000 Mortality Table with separate male and female rates, with no collar adjustment, combined table for nonannuitants and annuitants, projected to the valuation date with Scale BB.

**TOWN OF WATERFORD, CONNECTICUT
SCHEDULE OF INVESTMENT RETURNS
OPEB TRUST FUND
LAST THREE FISCAL YEARS***

	2019	2018	2017
Annual money-weighted rate of return, net of investment expense	6.44%	4.13%	2.09%

*Note - This schedule is intended to show information for ten years. Additional information will be added as it becomes available.

TOWN OF WATERFORD, CONNECTICUT
SCHEDULE OF THE TOWN'S PROPORTIONATE SHARE OF THE NET OPEB LIABILITY
TEACHERS RETIREMENT SYSTEM
LAST TWO FISCAL YEARS*

	<u>2019</u>	<u>2018</u>
Town's proportion of the net OPEB liability	0.00%	0.00%
Town's proportionate share of the net OPEB liability	\$ -	\$ -
State's proportionate share of the net OPEB liability associated with the Town	<u>14,952,787</u>	<u>19,377,337</u>
Total	<u>\$ 14,952,787</u>	<u>\$ 19,377,337</u>
Town's covered payroll	\$ 23,425,482	\$ 23,142,985
Town's proportionate share of the net OPEB liability as a percentage of its covered payroll	0.00%	0.00%
Plan fiduciary net position as a percentage of the total OPEB liability	1.49%	1.79%

Notes to Schedule

Changes in benefit terms	Effective July 1, 2018, Medicare Advantage Plan was added to available options, changed the base plan to the Medicare Advantage Plan for the purposes of determining retiree subsidies and/or cost sharing amounts, and introduced a two-year waiting period for re-enrollment in a System-sponsored Plan for those who cancel their coverage or choose not to enroll after the effective date.
Changes of assumptions	The expected rate of return on assets was changed from 2.75% to 3.00% to better reflect the anticipated returns on cash and other high quality short-term fixed income investments. Based on the procedure described in GASB 75, the discount rate used to measure Plan obligations for financial accounting purposes as of June 30, 2018 was updated to equal the Municipal Bond Index Rate as of June 30, 2018. The System selected the 3.87% discount rate used to measure the Total OPEB Liability as of the June 30, 2018 measurement date. Expected annual per capita claims costs were updated to better reflect anticipated medical and prescription drug claim experience both before and after the plan change that became effective on July 1, 2018. The assumed age-related annual percentage increases in expected annual per capita health care claim costs were updated to better reflect the expected differences between the Medicare Supplement and Medicare Advantage Plan amounts as part of the plan change that became effective on July 1, 2018. Long-term health care cost trend rates were updated to better reflect the anticipated impact of changes in medical inflation, utilization, leverage in the plan design, improvements in technology, and fees and charges on expected claims and retiree contributions in future periods. The percentage of retired members who are not currently participating in the Plan, but are expected to elect coverage for themselves and their spouses under a System-sponsored health care plan option in the future, was updated to better reflect anticipated plan experience. The percentages of participating retirees who are expected to enroll in the Medicare Supplement Plan and the Medicare Advantage Plan options, as well as the portion who are expected to migrate to the Medicare Advantage Plan over the next several years, were updated to better reflect anticipated plan experience after the plan change that became effective on July 1, 2018. The post-disability mortality table was updated to extend the period of projected mortality improvements from 2017 to 2020. This change was made to better reflect anticipated post-disablement plan experience. The percentages of deferred, vested members who will become ineligible for future health care benefits because they are expected to withdraw their contributions from the System was updated to better reflect anticipated plan experience.
Actuarial cost method	Entry age
Amortization method	Level percent of payroll
Remaining amortization period	30 years, open
Asset valuation method	Market value of assets
Investment rate of return	4.25%, net of investment-related expense including price inflation

* - This schedule is intended to show information for ten years. Additional information will be added as it becomes available.

TOWN OF WATERFORD, CONNECTICUT
SCHEDULE OF EXPENDITURES AND ENCUMBRANCES COMPARED WITH APPROPRIATIONS
GENERAL FUND - BOARD OF EDUCATION
FOR THE YEAR ENDED JUNE 30, 2019

	<u>Final Appropriation</u>	<u>Expenditures and Encumbrances</u>	<u>Unexpended Balance</u>
Salaries - certified	\$ 23,243,387	\$ 23,045,949	\$ 197,438
Salaries - support	5,842,011	5,755,182	86,829
Salaries - other	21,054	16,758	4,296
Temporary pay - certified	1,070,690	1,052,832	17,858
Temporary pay - support	130,753	222,442	(91,689)
Overtime - support	100,148	113,405	(13,257)
Health and dental insurance	5,874,443	5,851,558	22,885
Life and major medical insurance	73,570	74,163	(593)
Long-term disability	2,256	2,820	(564)
Social security contribution	908,852	866,745	42,107
Reimbursements	86,800	89,081	(2,281)
Unemployment compensation	10,000	7,901	2,099
Workers' compensation	390,221	389,968	253
Sick pay	219,029	230,887	(11,858)
Retirement Incentive	24,000	24,000	-
Instructional services	164,138	150,264	13,874
Staff and curriculum development	91,050	142,120	(51,070)
Other professional and technical services	1,406,930	1,290,543	116,387
Legal services	81,069	107,488	(26,419)
Public utilities	74,106	100,933	(26,827)
Maintenance and repairs	331,029	422,346	(91,317)
Rentals	1,300	20,429	(19,129)
Pupil transportation	2,127,323	2,282,868	(155,545)
Insurance - property	117,362	103,120	14,242
Insurance - liability	112,672	118,108	(5,436)
Other insurance	26,008	24,273	1,735
Communications	73,873	68,389	5,484
Postage	21,573	19,014	2,559
Advertising	2,000	3,445	(1,445)
Tuition	2,363,413	2,293,308	70,105
Travel and conference	168,255	164,499	3,756
Other purchased services	72,650	93,967	(21,317)
Instructional supplies	390,678	336,395	54,283
Software	318,386	328,299	(9,913)
Maintenance and custodial	258,439	312,790	(54,351)
Heat and energy	1,291,780	1,260,578	31,202
Transportation supplies	156,465	173,670	(17,205)
Textbooks	180,200	182,945	(2,745)
Library and professional books	30,549	26,272	4,277
Other supplies	173,985	164,316	9,669
Equipment	244,763	289,507	(44,744)
Membership dues and fees	29,122	32,656	(3,534)
Total	\$ 48,306,332	\$ 48,256,233	\$ 50,099

**TOWN OF WATERFORD, CONNECTICUT
REPORT OF TAX COLLECTOR
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2019**

Grand List	Uncollected Taxes July 1, 2018	Current Levy	Lawful Corrections		Transfers To Suspense	Adjusted Taxes Collectible	Collections			Uncollected Taxes June 30, 2019
			Additions	Deductions			Taxes	Interest	Lien Fees	Total
2017	\$	\$ 90,488,973	\$ 60,739	\$ 224,733	\$ 23,539	\$ 90,301,440	\$ 89,773,981	\$ 121,168	\$ 960	\$ 89,896,109
2016	611,084		1,205	33,412	34,795	544,082	327,359	63,492	1,774	392,625
2015	267,556		222	28,500	26,151	213,127	78,690	30,839	432	109,961
2014	183,052		40	28,630	4,404	150,058	57,920	36,858	360	95,138
2013	152,195				38,258	113,937	42,958	28,097	288	71,343
2012	112,940				31,694	81,246	38,946	62,422	240	101,608
2011	78,767				13,939	64,828	32,364	29,149	168	61,681
2010	79,562				27,759	51,803	23,802	35,919	119	59,840
2009	41,485					41,485	22,690	33,141	120	55,951
2008	27,354					27,354	20,466	27,812	96	48,374
2007	16,241					16,241	13,182	21,029	48	34,259
2006	10,853					10,853	8,370	15,650	24	24,044
2005	2,315					2,315		826		826
2004	2,181					2,181		783		783
2003	1,672			1,672						
Total	\$ 1,587,257	\$ 90,488,973	\$ 62,206	\$ 316,947	\$ 200,539	\$ 91,620,950	\$ 90,440,728	\$ 507,185	\$ 4,629	\$ 90,952,542
					Suspense collections		14,424			14,424
					Total collections		\$ 90,455,152	\$ 507,185	\$ 4,629	\$ 90,966,966
					Property taxes receivable - considered available:					
					June 30, 2018					(6,890)
					June 30, 2019					101,685
										\$ 91,061,761

TOWN OF WATERFORD, CONNECTICUT
SCHEDULE OF WATER MAIN ASSESSMENTS RECEIVABLE
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2019

Contract Number	Interest and Liens Uncollected July 1, 2018		New Contracts	Interest and Liens Billed		Lawful Corrections			Collections			Principal Balance Uncollected June 30, 2019	Interest and Liens Uncollected June 30, 2019	Balance Uncollected June 30, 2019
	Principal	Interest and Liens		Principal Additions	Principal Deductions	Interest and Lien Additions	Interest and Lien Deductions	Assessments	Interest and Lien Fees	Transferred to Town Clerk	Total			
75	\$ 620	\$ 972	\$	\$ 102	\$	\$	\$	\$	\$ 152	\$	\$ 152	\$ 620	\$ 922	\$ 1,542
76	10,379	2,319		838					1,335		3,760	6,619	1,822	8,441
Total	\$ 10,999	\$ 3,291	\$	\$ 940	\$	\$	\$	\$	1,487	\$	5,247	7,239	2,744	9,983

Water main assessment receivable - considered available:
June 30, 2018
June 30, 2019

(5,007)
4,543
\$ 4,783

Water main assessment receivable - considered available:

June 30, 2018

June 30, 2019

(5,007)

4,543

\$ 4,783

TOWN OF WATERFORD, CONNECTICUT
COMBINING STATEMENT OF FIDUCIARY NET POSITION
PENSION AND OTHER EMPLOYEE BENEFIT TRUST FUNDS
JUNE 30, 2019

	<u>Pension Trust Fund</u>	<u>OPEB Trust Fund</u>	<u>Total</u>
Assets:			
Cash and cash equivalents	\$ 9,220	\$ 31,813	\$ 41,033
Investments:			
Mutual funds	<u>527,790</u>	<u>5,036,441</u>	<u>5,564,231</u>
Total assets	<u>537,010</u>	<u>5,068,254</u>	<u>5,605,264</u>
Liabilities:			
Accounts and other payables	<u>1,729</u>	<u>11,282</u>	<u>13,011</u>
Net Position:			
Restricted for OPEB Benefits		5,056,972	5,056,972
Restricted for Pension Benefits	<u>535,281</u>		<u>535,281</u>
Total Net Position	<u>\$ 535,281</u>	<u>\$ 5,056,972</u>	<u>\$ 5,592,253</u>

Appendix B

TOWN OF WATERFORD, CONNECTICUT



ADOPTED BUDGET

Fiscal Year: July 1, 2019 - June 30, 2020

The following was adopted by the RTM on May 9, 2019

**TOWN OF WATERFORD
GENERAL FUND BUDGET
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**TOWN OF WATERFORD
GENERAL FUND - EXPENDITURE SUMMARY
2019-2020 FISCAL YEAR ADOPTED BUDGET**

General Government Operations

\$	<u>33,781,781</u>
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Board of Education - Operating Budget

\$	<u>49,337,064</u>
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Capital and Debt Service:

\$	2,542,510
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Current Year Capital Improvements

\$	2,073,309
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Transfers to Capital and Non-Recurring Expenditure

\$	7,532,839
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Debt Service

\$	<u>12,148,658</u>
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Total Capital and Debt Service

\$	<u>95,267,503</u>
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TOTAL BUDGET

**TOWN OF WATERFORD
MILL RATE CALCULATION
FY2020 EXPENDITURES APPROVED BUDGET**

Grand List

Net Taxable Grand List after BAA - 10/01/2018	3,300,513,595
Average Rate of Collections	<u>99.1%</u>
Net Grand List - Adj. For Rate of Collections	<u>3,270,808,973</u>
Value of a Mill (adjusted for rate of collections)	<u>3,270,809</u>

Mill Rate Calculation

Expenditures as approved by the RTM	95,267,503
Revenue from sources other than Taxes	3,736,567
Application of Fund Balance	<u>0</u>
Amount to Be Raised by Taxes	<u>91,530,936</u>

FY 2020 Mill Rate Requirement	<u>27.98</u>
FY 2019 Mill Rate	<u>27.42</u>
Mill Rate Increase	<u>0.56</u>
Percent Increase	<u>2.04%</u>

**TOWN OF WATERFORD
GENERAL FUND
2019-2020 APPROVED BUDGET REVENUE**

REVENUE

DESCRIPTION	COLUMN 1 2018 ACTUAL	COLUMN 2 BOF APPROVED FY 2019	COLUMN 3 ACTUAL RECEIVED AS OF 4/30/19	COLUMN 4 DEPT RECOMM 2019-2020	COLUMN 5 2019/2020 INCREASE/ (DECREASE)	COLUMN 6 2018/2019 PERCENTAGE INCREASE/ (DECREASE)
STATE OF CONNECTICUT - EDUCATION						
ED. COST SHARING GRANT	227,194	-	325,101	-	0	0.0%
TRANSPORTATION					0	0.0%
HEALTH & WELFARE	5,441	5,771	6,074	5,771	0	0.0%
TOTAL - STATE OF CT - EDUCATION GRANTS	232,635	5,771	331,175	5,771	0	0.0%
STATE OF CT - GENERAL GOVERNMENT						
PILOT-STATE-OWNED PROP.	112,039	112,039	143,075	112,039	0	0.0%
PILOT-ELDERLY	0	0	0	0	0	0.0%
PILOT-DISABLED	2,161	2,161	1,902	2,161	0	0.0%
PILOT-PRIVATE TAX EXEMPT PROP	36,055	36,055	109,838	36,055	0	0.0%
TAX RELIEF-VETERANS	10,439	10,439	9,662	10,439	0	0.0%
COURT FINES	9,103	12,314	4,205	9,000	(3,314)	-26.9%
EMERGENCY MANAGEMENT- CIVIL Defense	0	45,000	29,483	73,690	28,690	63.8%
TELECOMMUNICATIONS PROPERTY TAX	56,222	57,844	53,895	57,844	0	0.0%
TOWN AID ROADS	319,746	319,746	318,883	318,883	(863)	-0.3%
SDE STATE GRANTS	14,000	14,000	14,000	14,000	0	0.0%
MASHANTUCKET PEQUOT	42,167	0	0	0	0	0.0%
WILLETTS AVENUE STEAP GRANT	1	0	0	0	0	0.0%
GRANTS FOR MUNICIPAL PROJECTS	34,255	34,255	0	34,255	0	0.0%
MUNICIPAL STABILIZATION GRANT	1,131	0	0	0	0	0.0%
ENHANCED 911	22,650	22,916	22,376	22,981	65	0.3%
LOCAL PROPERTY TAX RELIEF GRANT	0	0	0	0	0	0.0%
MUNICIPAL REVENUE SHARE GRANT	0	0	0	0	0	0.0%
TOTAL - STATE OF CT - GENERAL GOV'T GRANTS	659,969	666,769	707,319	691,347	24,578	3.7%
TOTAL STATE OF CONNECTICUT	892,604	672,540	1,038,494	697,118	24,578	3.7%

**TOWN OF WATERFORD
GENERAL FUND
2019-2020 APPROVED BUDGET REVENUE**

REVENUE

DESCRIPTION	COLUMN 1 2018 ACTUAL	COLUMN 2 BOF APPROVED FY 2019	COLUMN 3 ACTUAL RECEIVED AS OF 4/30/19	COLUMN 4 DEPT RECOMM 2019-2020	COLUMN 5 2019/2020 INCREASE/ (DECREASE)	COLUMN 6 2018/2019 PERCENTAGE INCREASE/ (DECREASE)
FEDERAL GOVERNMENT						
FEMA GRANT ALL DEPARTMENTS						
TOTAL FEDERAL GOVERNMENT	0	0	0	0	0	
TOTAL STATE AND FEDERAL	892,604	672,540	1,038,494	697,118	24,578	3.7%
OTHER SOURCES - EDUCATION						
TUITION	21,126	0	1,085	0	0	0.0%
SAFE HOMES TUITION		0	0	0	0	0.0%
RENT AND MISCELLANEOUS	5,261	5,833	4,586	5,261	(572)	-9.8%
TOTAL EDUCATION	26,387	5,833	5,671	5,261	(572)	-9.8%
OTHER SOURCES - GENERAL GOVERNMENT						
INTEREST & LIEN FEES	422,425	325,000	355,039	325,000	0	0.0%
INTEREST - INVESTMENTS	538,226	300,000	926,961	300,000	0	0.0%
RECREATION & PARKS COMM.	224,312	203,000	180,056	203,000	0	0.0%
COMMUNITY USE OF SCHOOLS	0	0	14,597	0	0	0.0%
BUILDING INSPECTOR	328,533	325,000	307,436	325,000	0	0.0%
LICENSES, FEES, PERMITS & FINES	22,653	21,797	18,017	21,797	0	0.0%
LIBRARY	16,817	18,715	13,397	17,882	(833)	-4.5%
WATER MAIN ASSESSMENTS	6,057	0	88	0	0	0.0%
SALE OF EQUIPMENT	0	0	7,519	0	0	0.0%
SCRRRA REBATE	10,054	0	0	0	0	0.0%
NL RADIO NETWORK USE FEE	106,138	111,890	113,230	114,000	2,110	1.9%
ALARM PENALTIES	400	1,000	400	1,000	0	0.0%
BULKY WASTE FEES	106,431	95,400	82,443	100,000	4,600	4.8%
MISCELLANEOUS	67,478	50,000	52,814	50,000	0	0.0%
CONVEYANCE TAX	267,615	200,000	247,944	200,000	0	0.0%
REGIONAL COMMUNICATION CTR.	42,049	6,000	4,581	6,000	0	0.0%
SEWER ASSESSMENTS	23,830	0	-24	0	0	0.0%
C-PACE STIPEND	0	0	1,000	0	0	0.0%
P&Z, ZBA & CONSERVATION	32,704	42,500	41,317	44,000	1,500	3.5%
TOWN CLERK'S FEES	166,333	175,000	133,444	175,000	0	0.0%
UTILITY COMMISSION LIEN FEES	10,140	10,000	4,080	10,000	0	0.0%

**TOWN OF WATERFORD
GENERAL FUND
2019-2020 APPROVED BUDGET REVENUE**

REVENUE

DESCRIPTION	COLUMN 1 2018 ACTUAL	COLUMN 2 BOF APPROVED FY 2019	COLUMN 3 ACTUAL RECEIVED AS OF 4/30/19	COLUMN 4 DEPT RECOMM 2019-2020	COLUMN 5 2019/2020 INCREASE/ (DECREASE)	COLUMN 6 2018/2019 PERCENTAGE INCREASE/ (DECREASE)
COMMERCIAL TIPPING FEES	275,468	345,000	215,353	300,000	(45,000)	-13.0%
RECYCLING	66,805	43,500	47,998	50,000	6,500	14.9%
UNLIQUIDATED PRIOR YEAR ENCUMBRANCES	4,421	100	26,056	100	0	0.0%
RENTALS	205,686	180,000	163,450	150,940	(29,060)	-16.1%
AMBULANCE OPERATING SUBSIDY	202,115	170,000	168,721	214,896	44,896	26.4%
YSB PROGRAM FEES	0	0	0	0	0	0.0%
SENIOR SERVICES	31,949	30,500	34,086	30,880	380	1.2%
TRANSFER IN OTHER FUNDS	0	0	48,435	0	0	0.0%
VERSA KART/BLUE BOX SALES	0	4,500	5,130	4,500	0	0.0%
EAST LYME ANIMAL CONTROL PMT						0.0%
EUGENE O'NEILL GATE RECEIPTS	19,984	19,984	28,891	19,984	0	0.0%
BOE HUMAN RESOURCES OFFSET	14,765	14,766	15,209	15,209	443	3.0%
CIRMA MEMBERS EQUITY DISTRIBUTION	84,052	0	84,452	0	0	0.0%
YSB BOE CLERICAL SUBSIDY	5,000	5,000	5,000	5,000	0	0.0%
TOTAL GENERAL GOVERNMENT	3,302,440	2,698,652	3,347,120	2,684,188	(14,464)	-0.5%
TOTAL OTHER SOURCES	3,328,827	2,704,485	3,352,791	2,689,449	(15,036)	-0.6%
TOTAL - REVENUE EXCLUSIVE OF TAXES	4,221,431	3,377,025	4,391,285	3,386,567	9,542	0.3%
PROPERTY TAXES						
CURRENT YEAR TAXES	86,918,201	89,419,476	89,693,125	91,530,936	2,111,460	2.4%
PRIOR YEAR TAXES	487,477	350,000	503,235	350,000	0	0.0%
TOTAL PROPERTY TAXES	87,405,678	89,769,476	90,196,360	91,880,936	2,111,460	2.4%
FUND BALANCE APPLIED						
GRAND TOTAL REVENUES	91,627,109	93,146,501	94,587,645	95,267,503	2,121,002	2.3%

**TOWN OF WATERFORD
GENERAL FUND EXPENDITURES
2019-2020 APPROVED BUDGET**

DEPT/AGENCY:

DEPARTMENTAL SUMMARY

LINE ITEM	DESCRIPTION	COLUMN 1 2017/2018 ACTUAL EXPENDED	COLUMN 2 2018/2019 RTM APPROP.	COLUMN 3 2018/2019 ADDITIONAL/ TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENGUB/AS OF 4/1/19	COLUMN 5 2019/2020 DEPT/ AGENCY REQUEST	COLUMN 6 2019/2020 APPROVED BD/COMM.	COLUMN 7 2019/2020 RECOMMENDED BD OF SELECTMEN	COLUMN 8 2019/2020 RECOMMENDED BD OF FINANCE	COLUMN 9 2019/2020 RTM APPROVED
GENERAL GOVERNMENT:										
10101	BOARD OF SELECTMEN	300,393	231,129	0	157,847	201,323	201,323	201,323	201,323	201,323
10102	REGISTRARS OF VOTERS	68,815	71,680	0	68,236	72,082	72,082	72,082	72,082	72,082
10103	BOARD OF FINANCE	53,700	57,095	6,900	59,082	64,312	64,312	64,312	64,312	64,312
10104	ASSESSOR	289,587	299,796	0	225,458	284,629	284,629	284,629	284,629	283,613
10105	BD. OF ASSESSMENT APPEALS	2,340	2,164	0	438	2,168	2,168	2,168	2,168	2,168
10106	TAX COLLECTOR	204,898	207,850	0	157,226	204,217	204,217	204,217	204,217	204,217
10107	FINANCE DEPARTMENT	628,957	720,951	0	499,056	732,987	732,987	732,987	702,300	702,300
10108	LEGAL DEPARTMENT	284,074	298,000	0	218,419	298,000	298,000	298,000	298,000	298,000
10109	TOWN CLERK	254,323	260,290	0	180,970	265,690	265,690	265,690	265,690	265,690
10110	PLANNING & ZONING	580,341	624,338	0	434,676	638,753	638,753	638,753	638,753	638,753
10111	BUILDING MAINTENANCE	219,569	201,035	0	123,963	236,965	236,965	236,965	236,965	236,965
10112	INSURANCE	4,436,972	4,647,602	0	4,537,019	4,663,949	4,663,949	4,630,704	4,630,704	4,630,704
10113	ECONOMIC DEVELOPMENT COMM	7,200	9,382	0	7,050	9,298	9,298	9,298	9,298	9,298
10114	CONSERVATION COMMISSION	15,199	18,250	0	6,436	18,250	18,250	18,250	18,250	18,250
10115	ZONING BOARD OF APPEALS	3,955	4,316	0	1,334	4,310	4,310	4,310	4,310	4,310
10116	RETIREMENT COMMISSION	5,041,081	5,242,550	0	4,113,546	6,212,558	6,781,235	5,481,235	5,481,235	5,481,235
10117	REPRESENTATIVE TOWN MTG.	16,809	19,506	0	16,008	18,453	18,453	18,453	18,453	18,453
10118	BUILDING DEPARTMENT	345,043	290,331	0	201,835	289,225	289,225	289,225	289,225	289,225
10120	SOC. SVC. GRANTS/MISC.	82,515	82,052	0	81,787	83,691	83,691	83,691	83,691	83,691
10121	CONTINGENCY	0	265,000	0	0	265,000	250,000	250,000	250,000	250,000
10141	FLOOD & EROSION CONTROL BD	468	2,138	0	185	2,138	2,138	2,138	2,138	2,138
10143	ETHICS COMMISSION	342	723	0	67	723	723	723	723	723
10145	HUMAN RESOURCES DEPT.	214,926	208,063	0	150,924	266,233	266,233	266,233	266,233	266,233
10122	EMERGENCY MANAGEMENT	1,275,904	1,347,392	0	1,017,890	1,135,410	1,135,410	1,130,028	1,130,028	1,130,028
10123	FIRE SERVICES	2,964,352	2,991,815	0	2,236,862	3,099,557	3,102,257	3,102,257	3,102,257	3,102,257
10129	POLICE DEPARTMENT	5,798,645	6,335,254	0	4,733,724	6,322,589	6,317,255	6,317,255	6,317,255	6,317,255
10147	INFORMATION TECHNOLOGY	271,518	287,710	0	229,805	806,643	806,643	806,643	806,643	806,643
10130	PUBLIC WORKS DEPARTMENT	4,445,624	4,804,874	0	3,060,968	4,689,098	4,689,098	4,689,098	4,689,098	4,689,098
10119	YOUTH SERVICES	231,429	237,775	0	152,783	245,214	245,214	245,214	245,214	245,214
10132	CONSERVATION OF HEALTH	142,100	140,774	0	140,774	140,082	140,082	140,082	140,082	140,082
10133	PUBLIC HEALTH NURSING SERV.	29,418	27,640	0	16,016	27,640	27,640	27,640	27,640	27,640
10135	SENIOR CITIZENS COMMISSION	562,411	530,372	0	377,925	535,411	535,411	535,411	535,411	535,411
10136	WATERFORD PUBLIC LIBRARY	1,003,138	1,053,786	0	766,996	1,072,610	1,072,610	1,072,610	1,072,610	1,072,610
10137	RECREATION & PARKS COMM.	1,375,676	1,461,426	0	1,021,970	1,519,608	1,519,608	1,519,608	1,519,608	1,519,608
10146	COMMUNITY USE OF SCHOOLS	344,504	258,378	0	258,378	172,252	172,252	172,252	172,252	172,252
TOTAL	GENERAL GOV'T OPERATIONS	31,496,226	33,241,437	6,900	25,255,653	34,601,068	35,152,111	33,813,484	33,782,797	33,781,781
BOARD OF EDUCATION:										
10160	OPERATING BUDGET	47,172,535	48,306,332	0	34,806,324	49,425,978	49,337,064	49,337,064	49,337,064	49,337,064
TOTAL	BOE OPERATIONS	47,172,535	48,306,332	0	34,806,324	49,425,978	49,337,064	49,337,064	49,337,064	49,337,064

**TOWN OF WATERFORD
GENERAL FUND EXPENDITURES
2019-2020 APPROVED BUDGET**

DEPT/AGENCY:

DEPARTMENTAL SUMMARY

LINE ITEM	DESCRIPTION	COLUMN 1 2017/2018 ACTUAL EXPENDED	COLUMN 2 2018/2019 RUM APPROP	COLUMN 3 2018/2019 ADDITIONAL TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENCUMBRAS OF 4/1/19	COLUMN 5 2019/2020 DIRT/ AGENCY REQUEST	COLUMN 6 2019/2020 APPROVED BD/COMM	COLUMN 7 2019/2020 RECOMMENDED BD OF SELECTION	COLUMN 8 2019/2020 RECOMMENDED BD OF FINANCE	COLUMN 9 2019/2020 RUM APPROVED
CAPITAL AND DEBT SERVICE:										
10138	CURRENT YEAR CAPITAL IMPR.	3,257,195	2,539,846	35,493	2,575,339	4,332,891	2,992,510	2,992,510	2,542,510	2,542,510
10140	TRANS TO CAP & NON-REC.	1,337,678	1,473,447	800,000	2,273,447	4,452,147	1,623,309	1,623,309	2,073,309	2,073,309
10139	DEBT SERVICE	7,428,542	7,585,439	0	7,530,264	7,532,839	7,532,839	7,532,839	7,532,839	7,532,839
	TOTAL CAPITAL & DEBT SERVICE	12,023,415	11,598,732	835,493	12,379,050	16,317,877	12,148,658	12,148,658	12,148,658	12,148,658
	TOTAL GENERAL FUND	90,692,176	93,146,501	842,393	72,441,027	100,344,923	96,637,833	95,299,206	95,268,519	95,267,503

**TOWN OF WATERFORD
GENERAL FUND
2019-2020 APPROVED BUDGET**

DEPT/AGENCY:

10101

BOARD OF SELECTMEN

LINE ITEM	DESCRIPTION	COLUMN 1 2017/2018 ACTUAL EXPENDED	COLUMN 2 2018/2019 RIM APPROP.	COLUMN 3 2018/2019 ADDITIONAL/ TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENCUMB AS OF 4/1/19	COLUMN 5 2019/2020 DEPT/ AGENCY REQUEST	COLUMN 6 2019/2020 APPROVED BD/COMM.	COLUMN 7 2019/2020 RECOMMENDED BD OF SELECTMEN	COLUMN 8 2019/2020 RECOMMENDED BD OF FINANCE	COLUMN 9 2019/2020 RIM APPROVED
PERSONNEL COSTS										
51010	FIRST SELECTMAN	101,093	103,116		75,353	105,694	105,694	105,694	105,694	105,694
51020	OTHER SELECTMEN	3,422	3,516		2,490	3,604	3,604	3,604	3,604	3,604
51110	ADMINISTRATION	65,491	67,129		49,873	69,497	69,497	69,497	69,497	69,497
51210	CLERICAL/TECHNICAL	0	150		0	150	150	150	150	150
51810	OVERTIME	0	0		0	0	0	0	0	0
51920	F.I.C.A	12,335	13,306		9,164	13,691	13,691	13,691	13,691	13,691
SUBTOTAL		182,341	187,217	0	136,880	192,636	192,636	192,636	192,636	192,636
SERVICES										
52010	ADVERTISING	0	200		0	200	200	200	200	200
52020	POSTAGE	65	125		25	125	125	125	125	125
52030	PROFESSIONAL FEES	115,385	40,500		19,095	5,000	5,000	5,000	5,000	5,000
52040	SERVICE CONT & REPAIRS	1,390	1,582		886	1,582	1,582	1,582	1,582	1,582
52050	DUES, CONF., & EDUCATION	0	150		150	150	150	150	150	150
52070	REIMBURSABLE EXPENSE	361	480		240	480	480	480	480	480
SUBTOTAL		117,201	43,037	0	20,396	7,537	7,537	7,537	7,537	7,537
MATERIALS & SUPPLIES										
53020	OTHER SUPPLIES	92	150		18	150	150	150	150	150
53090	FUELS & LUBRICANTS	759	725		553	1,000	1,000	1,000	1,000	1,000
SUBTOTAL		851	875	0	571	1,150	1,150	1,150	1,150	1,150
DEPARTMENT TOTAL		300,393	231,129	0	157,847	201,323	201,323	201,323	201,323	201,323

TOWN OF WATERFORD
GENERAL FUND
2019-2020 APPROVED BUDGET

DEPT/AGENCY:

10102

REGISTRARS OF VOTERS

LINE ITEM	DESCRIPTION	COLUMN 1 2017/2018 ACTUAL EXPENDED	COLUMN 2 2018/2019 RJM APPROP	COLUMN 3 2018/2019 ADDITIONAL/ TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENCUMB AS OF 4/1/19	COLUMN 5 2019/2020 DEPT/ AGENCY REQUEST	COLUMN 6 2019/2020 APPROVED BD/COMM	COLUMN 7 2019/2020 RECOMMENDED BD OF SELECTION	COLUMN 8 2019/2020 RECOMMENDED BD OF FINANCE	COLUMN 9 2019/2020 RJM APPROVED
PERSONNEL COSTS										
51010	ELECTED OFFICIALS	44,423	45,311		33,983	46,444	46,444	46,444	46,444	46,444
51310	VOTER REGISTRATION	3,500	3,500		2,721	3,500	3,500	3,500	3,500	3,500
51320	ELECTION ACTIVITIES	6,553	7,950		15,797	6,645	6,645	6,645	6,645	6,645
51920	F.I.C.A	4,167	4,342		4,016	4,329	4,329	4,329	4,329	4,329
SUBTOTAL		58,643	61,103	0	56,517	60,918	60,918	60,918	60,918	60,918
SERVICES										
52010	ADVERTISING	0	1		0	1	1	1	1	1
52020	POSTAGE	1,909	1,400		1,351	1,200	1,200	1,200	1,200	1,200
52040	SERVICE CONT. & REPAIRS	2,210	2,000		2,000	2,000	2,000	2,000	2,000	2,000
52050	DUES, CONF., & EDUCATION	1,030	1,410		130	1,290	1,290	1,290	1,290	1,290
52070	REIMBURSABLE EXPENSE	371	576		577	693	693	693	693	693
52080	TELEPHONE	79	425		477	300	300	300	300	300
SUBTOTAL		5,599	5,812	0	4,535	5,484	5,484	5,484	5,484	5,484
MATERIALS & SUPPLIES										
53020	OTHER SUPPLIES	4,573	4,764		7,184	5,679	5,679	5,679	5,679	5,679
SUBTOTAL		4,573	4,764	0	7,184	5,679	5,679	5,679	5,679	5,679
EQUIPMENT										
54180	VOTING MACHINE	0	1		0	1	1	1	1	1
SUBTOTAL		0	1	0	0	1	1	1	1	1
DEPARTMENT TOTAL		68,815	71,680	0	68,236	72,082	72,082	72,082	72,082	72,082

**TOWN OF WATERFORD
GENERAL FUND
2019-2020 APPROVED BUDGET**

DEPT/AGENCY: 10103 BOARD OF FINANCE

LINE ITEM	DESCRIPTION	COLUMN 1 2017/2018 ACTUAL EXPENDED	COLUMN 2 2018/2019 RFM APPROP.	COLUMN 3 2018/2019 ADDITIONAL/ TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENCUMB AS OF 4/1/19	COLUMN 5 2019/2020 DEPT/ AGENCY REQUEST	COLUMN 6 2019/2020 APPROVED BD/COMM.	COLUMN 7 2019/2020 RECOMMENDED BD OF SELECTMEN	COLUMN 8 2019/2020 RECOMMENDED BD OF FINANCE	COLUMN 9 2019/2020 RFM APPROVED
PERSONNEL COSTS										
51210	CLERICAL/TECHNICAL	2,975	4,356		2,019	3,536	3,536	3,536	3,536	3,536
51920	F.I.C.A	228	334		155	271	271	271	271	271
	SUBTOTAL	3,203	4,690	0	2,174	3,807	3,807	3,807	3,807	3,807
SERVICES										
52010	ADVERTISING	1,967	2,350		0	2,350	2,350	2,350	2,350	2,350
52030	PROFESSIONAL FEES	48,500	50,000	6,900	56,900	58,100	58,100	58,100	58,100	58,100
52070	REIMBURSABLE EXPENSE	0	25		0	25	25	25	25	25
	SUBTOTAL	50,467	52,375	6,900	56,900	60,475	60,475	60,475	60,475	60,475
MATERIALS & SUPPLIES										
53010	OFFICE SUPPLIES	30	30		8	30	30	30	30	30
	SUBTOTAL	30	30	0	8	30	30	30	30	30
	DEPARTMENT TOTAL	53,700	57,095	6,900	59,082	64,312	64,312	64,312	64,312	64,312

TOWN OF WATERFORD
GENERAL FUND
2019-2020 APPROVED BUDGET

DEPT/AGENCY: 10104 ASSESSOR

LINE ITEM	DESCRIPTION	COLUMN 1 2017/2018 ACTUAL EXPENDED	COLUMN 2 2018/2019 R.M. APPROP.	COLUMN 3 2018/2019 ADDITIONAL/ TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENGUMB AS OF 4/1/19	COLUMN 5 2019/2020 DEPT/ AGENCY REQUEST	COLUMN 6 2019/2020 APPROVED BD/COMM.	COLUMN 7 2019/2020 RECOMMENDED BD OF SELECTION	COLUMN 8 2019/2020 RECOMMENDED BD OF FINANCE	COLUMN 9 2019/2020 R.M. APPROVED
PERSONNEL COSTS										
51110	ADMINISTRATION	187,306	191,989		140,869	196,788	196,788	196,788	196,788	196,783
51210	CLERICAL/TECHNICAL	54,114	56,123		42,039	58,818	58,818	58,818	58,818	58,813
51810	OVERTIME	307	0		0	0	0	0	0	0
51910	FRINGE BENEFITS	1,962	3,248		2,327	2,697	2,697	2,697	2,697	2,697
51920	F.I.C.A	18,413	19,230		13,839	19,761	19,761	19,761	19,761	19,761
SUBTOTAL		262,102	270,590	0	199,074	278,064	278,064	278,064	278,064	278,064
SERVICES										
52010	ADVERTISING	574	650		245	650	650	650	650	650
52020	POSTAGE	1,641	736		268	744	744	744	744	744
52030	PROFESSIONAL FEES	8,575	8,590		11,665	0	0	0	0	0
52040	SERVICE CONT & REPAIRS	12,989	16,066		13,002	2,696	2,696	2,696	2,696	1,680
52050	DUES, CONF., & EDUCATION	2,769	2,615		615	1,825	1,825	1,825	1,825	1,825
52070	REIMBURSABLE EXPENSE	0	0		0	0	0	0	0	0
SUBTOTAL		26,548	28,657	0	25,795	5,915	5,915	5,915	5,915	4,899
MATERIALS & SUPPLIES										
53020	OTHER SUPPLIES	333	150		99	150	150	150	150	150
53200	PRICING BOOKS	604	399		490	500	500	500	500	500
SUBTOTAL		937	549	0	589	650	650	650	650	650
DEPARTMENT TOTAL										
		289,587	299,796	0	275,458	284,629	284,629	284,629	284,629	283,613

**TOWN OF WATERFORD
GENERAL FUND
2019-2020 APPROVED BUDGET**

DEPT/AGENCY: 10105 BD. OF ASSESSMENT APPEALS

LINE ITEM	COLUMN 1 2017/2018 ACTUAL EXPENDED	COLUMN 2 2018/2019 RTM APPROP.	COLUMN 3 2018/2019 ADDITIONAL/ TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENCUMB AS OF 4/1/19	COLUMN 5 2019/2020 DEPT/ AGENCY REQUEST	COLUMN 6 2019/2020 APPROVED BD/COMM.	COLUMN 7 2019/2020 RECOMMENDED BD OF SELECTMEN	COLUMN 8 2019/2020 RECOMMENDED BD OF FINANCE	COLUMN 9 2019/2020 RTM APPROVED
PERSONNEL COSTS									
51010 ELECTED OFFICIALS	133	300		0	300	300	300	300	300
51210 CLERICAL/TECHNICAL	1,784	781		232	831	831	831	831	831
51920 F.I.C.A	147	83		18	87	87	87	87	87
SUBTOTAL	2,064	1,164	0	250	1,218	1,218	1,218	1,218	1,218
SERVICES									
52010 ADVERTISING	177	500		171	500	500	500	500	500
52020 POSTAGE	99	150		17	150	150	150	150	150
52050 DUES, CONF., & EDUCATION	0	300		0	300	300	300	300	300
52070 REIMBURSABLE EXPENSE	0	50		0					
SUBTOTAL	276	1,000	0	188	950	950	950	950	950
DEPARTMENT TOTAL	2,340	2,164	0	438	2,168	2,168	2,168	2,168	2,168

**TOWN OF WATERFORD
GENERAL FUND
2019-2020 APPROVED BUDGET**

DEPT/AGENCY: 10106 TAX COLLECTOR

LINE ITEM	DESCRIPTION	COLUMN 1 2017/2018 ACTUAL EXPENDED	COLUMN 2 2018/2019 RTM APPROP.	COLUMN 3 2018/2019 ADDITIONAL TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENCUMBR OF 4/1/19	COLUMN 5 2019/2020 DEPT/ AGENCY REQUEST	COLUMN 6 2019/2020 APPROVED BD/COMM.	COLUMN 7 2019/2020 RECOMMENDED BD OF SELECTMEN	COLUMN 8 2019/2020 RECOMMENDED BD OF FINANCE	COLUMN 9 2019/2020 RTM APPROVED
PERSONNEL COSTS										
51010	ELECTED OFFICIALS	80,109	81,711		59,712	83,754	83,754	83,754	83,754	83,754
51210	CLERICAL/TECHNICAL	74,016	73,373		57,521	78,192	78,192	78,192	78,192	78,192
51810	OVERTIME	0	280		0	297	297	297	297	297
51920	F.I.C.A	11,275	11,885		8,551	12,412	12,412	12,412	12,412	12,412
	SUBTOTAL	165,400	167,249	0	125,784	174,655	174,655	174,655	174,655	174,655
SERVICES										
52010	ADVERTISING	918	1,101		918	1,128	1,128	1,128	1,128	1,128
52020	POSTAGE	5,173	5,500		5,049	5,500	5,500	5,500	5,500	5,500
52030	PROFESSIONAL FEES	31,361	30,290		22,193	20,764	20,764	20,764	20,764	20,764
52040	SERVICE CONT. & REPAIR	1,521	1,365		1,003	1,365	1,365	1,365	1,365	1,365
52050	DUES, CONF. & EDUCATION	475	415		373	675	675	675	675	675
	SUBTOTAL	39,448	38,671	0	29,536	29,432	29,432	29,432	29,432	29,432
MATERIALS & SUPPLIES										
53010	OFFICE SUPPLIES	50	30		16	30	30	30	30	30
	SUBTOTAL	50	30	0	16	30	30	30	30	30
OFFICE EQUIPMENT										
54060	OFFICE EQUIPMENT	0	1,900		1,890	100	100	100	100	100
	SUBTOTAL	0	1,900	0	1,890	100	100	100	100	100
	DEPARTMENT TOTAL	204,898	207,850	0	157,226	204,217	204,217	204,217	204,217	204,217

**TOWN OF WATERFORD
GENERAL FUND
2019-2020 APPROVED BUDGET**

DEPT/AGENCY:

10107

FINANCE DEPARTMENT

LINE ITEM	DESCRIPTION	COLUMN 1 2017/2018 ACTUAL EXPENDED	COLUMN 2 2018/2019 RUM APPROP.	COLUMN 3 2018/2019 ADDITIONAL/ TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENCUMB- AS OF 4/1/19	COLUMN 5 2019/2020 DEPT/ AGENCY REQUEST	COLUMN 6 2019/2020 APPROVED BD/COM.	COLUMN 7 2019/2020 RECOMMENDED BD OF SELECTMEN	COLUMN 8 2019/2020 RECOMMENDED BD OF FINANCE	COLUMN 9 2019/2020 RJM APPROVED
PERSONNEL COSTS										
51010	ELECTED OFFICIALS	26,888	27,426		20,569	28,112	28,112	28,112	28,112	28,112
51110	ADMINISTRATION	243,714	281,205		206,123	290,384	290,384	290,384	290,384	290,384
51210	CLERICAL/TECHNICAL	188,182	188,815		125,736	188,756	188,756	188,756	188,756	188,756
51810	OVERTIME	1,486	2,605		3,393	2,605	2,605	2,605	2,605	2,605
51910	FRINGE BENEFITS	2,277	5,032		200	5,138	5,138	5,138	5,138	5,138
51920	F.I.C.A	28,151	38,281		26,289	39,397	39,397	39,397	39,397	39,397
SUBTOTAL		490,698	543,364	0	382,310	554,392	554,392	554,392	554,392	554,392
SERVICES										
52010	ADVERTISING	170	500		0	500	500	500	500	500
52020	POSTAGE	3,609	4,700		2,520	4,817	4,817	4,817	4,817	4,817
52030	PROFESSIONAL FEES	47,539	67,779		46,152	68,820	68,820	68,820	68,820	68,820
52040	SERVICE CONT. & REPAIR	44,386	51,597		35,246	51,797	51,797	51,797	51,797	51,797
52043	IT-SERVICE CONTRACT & REPAIRS	0	0		0	0	0	0	0	0
52050	DUES, CONF. & EDUCATION	2,959	4,470		2,206	4,470	4,470	4,470	4,470	4,470
52070	REIMBURSABLE EXPENSE	73	100		149	250	250	250	250	250
52080	TELEPHONE	16,478	17,941		10,776	17,941	17,941	17,941	17,941	17,941
SUBTOTAL		115,214	147,087	0	97,049	148,595	148,595	148,595	117,908	117,908
MATERIALS & SUPPLIES										
53010	OFFICE SUPPLIES	23,045	30,000		19,697	30,000	30,000	30,000	30,000	30,000
SUBTOTAL		23,045	30,000	0	19,697	30,000	30,000	30,000	30,000	30,000
OFFICE EQUIPMENT										
54010	OFFICE FURNITURE	0	500		0	0	0	0	0	0
54060	OFFICE EQUIPMENT	0	0		0	0	0	0	0	0
54130	COMPUTER SYSTEM	0	0		0	0	0	0	0	0
SUBTOTAL		0	500	0	0	0	0	0	0	0
DEPARTMENT TOTAL										
		628,957	720,951	0	499,056	732,987	732,987	732,987	702,300	702,300

TOWN OF WATERFORD
GENERAL FUND
2019-2020 APPROVED BUDGET

DEPT/AGENCY: 10108 LEGAL DEPARTMENT

LINE ITEM	COLUMN 1 2017/2018 ACTUAL EXPENDED	COLUMN 2 2018/2019 RUM APPROP.	COLUMN 3 2018/2019 ADDITIONAL/ TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENCUMB AS OF 4/1/19	COLUMN 5 2019/2020 AGENCY REQUEST	COLUMN 6 2019/2020 APPROVED BD/COMM.	COLUMN 7 2019/2020 RECOMMENDED BD OF SELECTMEN	COLUMN 8 2019/2020 RECOMMENDED BD OF FINANCE	COLUMN 9 2019/2020 RUM APPROVED
SERVICES									
52030 PROFESSIONAL SERVICES	256,052	264,000		189,754	264,000	264,000	264,000	264,000	264,000
52540 PROBATE COURT	28,022	33,000		28,665	33,000	33,000	33,000	33,000	33,000
52560 MISC. CLAIMS	0	1,000		0	1,000	1,000	1,000	1,000	1,000
SUBTOTAL	284,074	298,000	0	218,419	298,000	298,000	298,000	298,000	298,000
DEPARTMENT TOTAL	284,074	298,000	0	218,419	298,000	298,000	298,000	298,000	298,000

**TOWN OF WATERFORD
GENERAL FUND
2019-2020 APPROVED BUDGET**

DEPT/AGENCY: 10109 TOWN CLERK

LINE ITEM	DESCRIPTION	COLUMN 1 2017/2018 ACTUAL EXPENDED	COLUMN 2 2018/2019 RUM APPROP.	COLUMN 3 2018/2019 ADDITIONAL/ TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENCUMB AS OF 4/1/19	COLUMN 5 2019/2020 DEPT/ AGENCY REQUEST	COLUMN 6 2019/2020 APPROVED BD/COMM.	COLUMN 7 2019/2020 RECOMMENDED BD OF SELECTION	COLUMN 8 2019/2020 RECOMMENDED BD OF FINANCE	COLUMN 9 2019/2020 RUM APPROVED
PERSONNEL COSTS										
51010	ELECTED OFFICIALS	85,413	87,122		63,666	89,300	89,300	89,300	89,300	89,300
51110	ADMINISTRATION	69,431	71,519		52,641	73,307	73,307	73,307	73,307	73,307
51210	CLERICAL/TECHNICAL	49,615	48,627		37,058	51,720	51,720	51,720	51,720	51,720
51810	OVERTIME	0	100		0	100	100	100	100	100
51920	F.I.C.A	14,812	15,864		10,933	16,405	16,405	16,405	16,405	16,405
SUBTOTAL		219,271	223,232	0	164,298	230,832	230,832	230,832	230,832	230,832
SERVICES										
52010	ADVERTISING	1,264	1,200		1,457	1,300	1,300	1,300	1,300	1,300
52020	POSTAGE	2,417	2,900		1,683	2,600	2,600	2,600	2,600	2,600
52030	PROFESSIONAL FEES	0	1		0	1	1	1	1	1
52040	SERVICE CONT. & REPAIR	0	1		0	1	1	1	1	1
52050	DUES, CONF. & EDUCATION	850	850		500	850	850	850	850	850
52060	PRINTING	0	1		0	1	1	1	1	1
52070	REIMBURSABLE EXPENSE	0	1		0	1	1	1	1	1
52180	VITAL STATISTICS	250	250		228	250	250	250	250	250
52510	RENTAL OF EQUIPMENT	24,071	29,000		10,259	27,000	27,000	27,000	27,000	27,000
SUBTOTAL		28,852	34,204	0	14,127	32,004	32,004	32,004	32,004	32,004
MATERIALS & SUPPLIES										
53010	OFFICE SUPPLIES	0	1		0	1	1	1	1	1
53020	OTHER SUPPLIES	0	1		0	1	1	1	1	1
53270	ORDINANCES	1,135	1,850		1,204	1,850	1,850	1,850	1,850	1,850
53280	ELECTION MATERIALS	462	1,000		1,341	1,000	1,000	1,000	1,000	1,000
53290	MICROFILM SUPPLIES	0	1		0	1	1	1	1	1
SUBTOTAL		1,597	2,853	0	2,545	2,853	2,853	2,853	2,853	2,853
OFFICE EQUIPMENT										
54060	OFFICE EQUIPMENT	4,603	1		0	1	1	1	1	1
SUBTOTAL		4,603	1	0	0	1	1	1	1	1
DEPARTMENT TOTAL		254,323	260,290	0	180,970	265,690	265,690	265,690	265,690	265,690

TOWN OF WATERFORD
GENERAL FUND
2019-2020 APPROVED BUDGET

DEPT/AGENCY: 10110 PLANNING & ZONING COMMISSION

LINE ITEM	DESCRIPTION	COLUMN 1 2017/2018 ACTUAL EXPENDED	COLUMN 2 2018/2019 RTM APPROP.	COLUMN 3 2018/2019 ADDITIONAL TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENCUMB AS OF 4/1/19	COLUMN 5 2019/2020 DEPT/ AGENCY REQUEST	COLUMN 6 2019/2020 APPROVED BD/COMM.	COLUMN 7 2019/2020 RECOMMENDED BD OF SELECTION	COLUMN 8 2019/2020 RECOMMENDED BD OF FINANCE	COLUMN 9 2019/2020 RTM APPROVED
PERSONNEL COSTS										
51110	ADMINISTRATION	99,080	101,558		74,215	104,097	104,097	104,097	104,097	104,097
51120	INSPECTION	257,053	263,484		199,333	272,147	272,147	272,147	272,147	272,147
51210	CLERICAL/TECHNICAL	147,893	146,817		109,733	158,931	158,931	158,931	158,931	158,931
51810	OVERTIME	2,145	4,812		1,539	5,253	5,253	5,253	5,253	5,253
51910	FRINGE BENEFITS	1,580	10,883		3,230	5,687	5,687	5,687	5,687	5,687
51920	F.I.C.A	37,420	40,366		27,792	41,778	41,778	41,778	41,778	41,778
	SUBTOTAL	545,171	567,920	0	415,842	587,893	587,893	587,893	587,893	587,893
SERVICES										
52010	ADVERTISING	3,055	4,000		1,329	4,000	4,000	4,000	4,000	4,000
52020	POSTAGE	304	500		305	450	450	450	450	450
52030	PROFESSIONAL FEES	12,245	25,000		1,777	20,000	20,000	20,000	20,000	20,000
52040	SERVICE CONT. & REPAIR	14,011	17,758		13,289	17,380	17,380	17,380	17,380	17,380
52050	DUES, CONF. & EDUCATION	3,212	4,020		1,164	4,100	4,100	4,100	4,100	4,100
52060	PRINTING	122	600		13	450	450	450	450	450
52070	REIMBURSABLE EXPENSE	0	200		0	200	200	200	200	200
	SUBTOTAL	32,949	52,078	0	17,877	46,580	46,580	46,580	46,580	46,580
MATERIALS & SUPPLIES										
53010	OFFICE SUPPLIES	1,601	3,100		575	2,750	2,750	2,750	2,750	2,750
53090	FUELS & LUBRICANTS	597	820		382	800	800	800	800	800
	SUBTOTAL	2,198	3,920	0	957	3,550	3,550	3,550	3,550	3,550
OFFICE EQUIPMENT										
54060	OFFICE FURNITURE & EQUIP.	23	420		0	730	730	730	730	730
	SUBTOTAL	23	420	0	0	730	730	730	730	730
	DEPARTMENT TOTAL	580,341	624,338	0	434,676	638,753	638,753	638,753	638,753	638,753

**TOWN OF WATERFORD
GENERAL FUND
2019-2020 APPROVED BUDGET**

DEPT/AGENCY:

1011

BUILDING MAINTENANCE

LINE ITEM	DESCRIPTION	COLUMN 1 2017/2018 ACTUAL EXPENDED	COLUMN 2 2018/2019 RUM APPROP.	COLUMN 3 2018/2019 ADDITIONAL/ TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENGUMBAS OF 4/1/19	COLUMN 5 2019/2020 DEPT/ AGENCY REQUEST	COLUMN 6 2019/2020 APPROVED BD/COMM.	COLUMN 7 2019/2020 RECOMMENDED BD OF SELECTMEN	COLUMN 8 2019/2020 RECOMMENDED BD OF FINANCE	COLUMN 9 2019/2020 RUM APPROVED
PERSONNEL COSTS										
51140	FACILITIES COORDINATOR	18,344	27,629		16,758	70,587	70,587	70,587	70,587	70,587
51910	FRINGE BENEFITS	52	75		0	75	75	75	75	75
51920	F.I.C.A	1,403	2,120		1,282	5,406	5,406	5,406	5,406	5,406
SUBTOTAL		19,799	29,824	0	18,040	76,068	76,068	76,068	76,068	76,068
SERVICES										
52010	ADVERTISING*	220	1,020		575	1,020	1,020	1,020	1,020	1,020
52040	SERVICE CONT. & REPAIRS	59,996	61,262		30,758	51,675	51,675	51,675	51,675	51,675
52090	FUEL OIL	3,686	7,071		3,206	6,720	6,720	6,720	6,720	6,720
52100	ELECTRICITY	54,207	60,208		45,265	60,000	60,000	60,000	60,000	60,000
52110	WATER	1,820	1,637		1,042	1,583	1,583	1,583	1,583	1,583
52120	SEWER	2,908	3,013		1,238	2,899	2,899	2,899	2,899	2,899
SUBTOTAL		122,837	134,211	0	82,084	123,897	123,897	123,897	123,897	123,897
MATERIALS & SUPPLIES										
53020	OTHER SUPPLIES	27,658	10,000		4,726	10,000	10,000	10,000	10,000	10,000
SUBTOTAL		27,658	10,000	0	4,726	10,000	10,000	10,000	10,000	10,000
IMPROVEMENTS										
55030	BUILDING IMPROVEMENTS	49,275	27,000		19,113	27,000	27,000	27,000	27,000	27,000
SUBTOTAL		49,275	27,000	0	19,113	27,000	27,000	27,000	27,000	27,000
DEPARTMENT TOTAL		219,569	201,035	0	123,963	236,965	236,965	236,965	236,965	236,965

TOWN OF WATERFORD
GENERAL FUND
2019-2020 APPROVED BUDGET

DEPT/AGENCY: 10112 INSURANCE

LINE ITEM	DESCRIPTION	COLUMN 1 2017/2018 ACTUAL EXPENDED	COLUMN 2 2018/2019 RIM APPROP.	COLUMN 3 2018/2019 ADDITIONAL TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENCUMB. AS OF 4/1/19	COLUMN 5 2019/2020 DEPT/ AGENCY REQUEST	COLUMN 6 2019/2020 APPROVED BD/COMM.	COLUMN 7 2019/2020 RECOMMENDED BD OF SELECTION	COLUMN 8 2019/2020 RECOMMENDED BD OF FINANCE	COLUMN 9 2019/2020 RIM APPROVED
SERVICES										
52200	WORKERS' COMPENSATION	704,516	740,565		668,991	744,358	744,358	723,547	723,547	723,547
52201	LIABILITY/AUTO/PROPERTY (LAP)	457,590	448,788		427,043	448,788	448,788	436,354	436,354	436,354
52240	UNEMPLOYMENT COMPENSATION	7,821	15,000		253	15,000	15,000	15,000	15,000	15,000
52250	DEDUCTIBLE COVERAGE	39,655	30,000		20,854	40,000	40,000	40,000	40,000	40,000
52251	HEALTHCARE	3,205,085	3,391,481		3,401,046	3,391,864	3,391,864	3,391,864	3,391,864	3,391,864
52252	LONG TERM DISABILITY	3,494	3,000		2,191	3,000	3,000	3,000	3,000	3,000
52253	LIFE INSURANCE	18,811	18,768		16,641	20,939	20,939	20,939	20,939	20,939
SUBTOTAL		4,436,972	4,647,602	0	4,537,019	4,663,949	4,663,949	4,630,704	4,630,704	4,630,704
DEPARTMENT TOTAL		4,436,972	4,647,602	0	4,537,019	4,663,949	4,663,949	4,630,704	4,630,704	4,630,704

**TOWN OF WATERFORD
GENERAL FUND
2019-2020 APPROVED BUDGET**

DEPT/AGENCY: 10113 ECONOMIC DEVELOPMENT COMM.

LINE ITEM	DESCRIPTION	COLUMN 1 2017/2018 ACTUAL EXPENDED	COLUMN 2 2018/2019 RTM APPROP.	COLUMN 3 2018/2019 ADDITIONAL/ TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENCUMB AS OF 4/1/19	COLUMN 5 2019/2020 DEPT/ AGENCY REQUEST	COLUMN 6 2019/2020 APPROVED BD/COMM.	COLUMN 7 2019/2020 RECOMMENDED BD OF SELECTMEN	COLUMN 8 2019/2020 RECOMMENDED BD OF FINANCE	COLUMN 9 2019/2020 RTM APPROVED
SERVICES										
52010	ADVERTISING	0	425		0	425	425	425	425	425
52020	POSTAGE	0	200		0	200	200	200	200	200
52030	PROFESSIONAL FEES	0	0		0	0	0	0	0	0
52050	DUES, CONF. & EDUC.	7,185	8,307		7,050	8,223	8,223	8,223	8,223	8,223
52060	PRINTING	0	300		0	300	300	300	300	300
52070	REIMBURSABLE EXPENSES	15	150		0	150	150	150	150	150
SUBTOTAL		7,200	9,382	0	7,050	9,298	9,298	9,298	9,298	9,298
MATERIALS & SUPPLIES										
53010	OFFICE SUPPLIES	0	0		0	0	0	0	0	0
SUBTOTAL		0	0	0	0	0	0	0	0	0
DEPARTMENT TOTAL		7,200	9,382	0	7,050	9,298	9,298	9,298	9,298	9,298

TOWN OF WATERFORD
GENERAL FUND
2019-2020 APPROVED BUDGET

DEPT/AGENCY: 10114 CONSERVATION COMMISSION

LINE ITEM	DESCRIPTION	COLUMN 1 2017/2018 ACTUAL EXPENDED	COLUMN 2 2018/2019 RUM APPROP	COLUMN 3 2018/2019 ADDITIONAL/ TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENCUMB AS OF 4/1/19	COLUMN 5 2019/2020 DEPT/ AGENCY REQUEST	COLUMN 6 2019/2020 APPROVED BD/COMM	COLUMN 7 2019/2020 RECOMMENDED BD OF SELECTMEN	COLUMN 8 2019/2020 RECOMMENDED BD OF FINANCE	COLUMN 9 2019/2020 RUM APPROVED
SERVICES										
52010	ADVERTISING	765	1,500		324	1,500	1,500	1,500	1,500	1,500
52020	POSTAGE	81	125		37	125	125	125	125	125
52030	PROFESSIONAL SERVICES	2,900	3,500		0	3,500	3,500	3,500	3,500	3,500
52031	PLANNING SERVICES	10,665	12,000		5,610	12,000	12,000	12,000	12,000	12,000
52050	DUES, CONF. & EDUC.	545	600		465	600	600	600	600	600
52060	PRINTING	0	25		0	25	25	25	25	25
SUBTOTAL		14,956	17,750	0	6,436	17,750	17,750	17,750	17,750	17,750
MATERIALS & SUPPLIES										
53020	OTHER SUPPLIES	243	500		0	500	500	500	500	500
SUBTOTAL		243	500	0	0	500	500	500	500	500
DEPARTMENT TOTAL		15,199	18,250	0	6,436	18,250	18,250	18,250	18,250	18,250

**TOWN OF WATERFORD
GENERAL FUND
2019-2020 APPROVED BUDGET**

DEPT/AGENCY: 10115 ZONING BOARD OF APPEALS

LINE ITEM	DESCRIPTION	COLUMN 1 2017/2018 ACTUAL EXPENDED	COLUMN 2 2018/2019 RTM APPROP.	COLUMN 3 2018/2019 ADDITIONAL/ TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENCUMBAS OF 4/1/19	COLUMN 5 2019/2020 DEPT/ AGENCY REQUEST	COLUMN 6 2019/2020 APPROVED BD/COMM.	COLUMN 7 2019/2020 RECOMMENDED BD OF SELECTMEN	COLUMN 8 2019/2020 RECOMMENDED BD OF FINANCE	COLUMN 9 2019/2020 RTM APPROVED
SERVICES										
52010	ADVERTISING	3,637	3,706		1,282	3,700	3,700	3,700	3,700	3,700
52020	POSTAGE	214	160		52	160	160	160	160	160
52050	DUES, CONF. & EDUC.	90	400		0	400	400	400	400	400
SUBTOTAL		3,941	4,266	0	1,334	4,260	4,260	4,260	4,260	4,260
MATERIALS & SUPPLIES										
53010	OFFICE SUPPLIES	14	50		0	50	50	50	50	50
SUBTOTAL		14	50	0	0	50	50	50	50	50
DEPARTMENT TOTAL		3,955	4,316	0	1,334	4,310	4,310	4,310	4,310	4,310

TOWN OF WATERFORD
GENERAL FUND
2019-2020 APPROVED BUDGET

DEPT/AGENCY: 10116 RETIREMENT COMMISSION

LINE ITEM	COLUMN 1 2017/2018 ACTUAL EXPENDED	COLUMN 2 2018/2019 RTM APPROP.	COLUMN 3 2018/2019 ADDITIONAL/ TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENCUMB AS OF 4/1/19	COLUMN 5 2019/2020 DEPT/ AGENCY REQUEST	COLUMN 6 2019/2020 APPROVED BD/COMM.	COLUMN 7 2019/2020 RECOMMENDED BD OF SELECTMEN	COLUMN 8 2019/2020 RECOMMENDED BD OF FINANCE	COLUMN 9 2019/2020 RTM APPROVED
PERSONNEL COSTS									
51930 HYPERTENSION/ HEART DISEASE	264,225	213,002		137,878	217,675	217,675	217,675	217,675	217,675
51940 PENSION CONTRIBUTIONS	3,239,131	3,377,548		2,545,445	3,512,640	4,081,317	4,081,317	4,081,317	4,081,317
51945 RETIREE HEALTH BENEFITS	377,725	492,000		268,698	423,630	423,630	423,630	423,630	423,630
51949 OPEB TRUST FUND CONTRIBUTION	1,160,000	1,160,000		1,161,525	2,058,613	2,058,613	758,613	758,613	758,613
SUBTOTAL	5,041,081	5,242,550	0	4,113,546	6,212,558	6,781,235	5,481,235	5,481,235	5,481,235
DEPARTMENT TOTAL	5,041,081	5,242,550	0	4,113,546	6,212,558	6,781,235	5,481,235	5,481,235	5,481,235

**TOWN OF WATERFORD
GENERAL FUND
2019-2020 APPROVED BUDGET**

DEPT/AGENCY:

10117

REPRESENTATIVE TOWN MEETING

LINE ITEM	DESCRIPTION	COLUMN 1 2017/2018 ACTUAL EXPENDED	COLUMN 2 2018/2019 RTM APPROP.	COLUMN 3 2018/2019 ADDITIONAL/ TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENCUMBRAS OF 4/1/19	COLUMN 5 2019/2020 DEPT/ AGENCY REQUEST	COLUMN 6 2019/2020 APPROVED BD/COMM.	COLUMN 7 2019/2020 RECOMMENDED BD OF SELECTMEN	COLUMN 8 2019/2020 RECOMMENDED BD OF FINANCE	COLUMN 9 2019/2020 RTM APPROVED
PERSONNEL COSTS										
51210	CLERICAL/TECHNICAL	0	50		0	1	1	1	1	1
51920	F.I.C.A	0	4		0	0	0	0	0	0
	SUBTOTAL	0	54	0	0	1	1	1	1	1
SERVICES										
52010	ADVERTISING	3,948	6,500		3,146	5,500	5,500	5,500	5,500	5,500
52020	POSTAGE	9	100		10	100	100	100	100	100
52050	DUES, CONFERENCES, EDUC.	12,852	12,852		12,852	12,852	12,852	12,852	12,852	12,852
	SUBTOTAL	16,809	19,452	0	16,008	18,452	18,452	18,452	18,452	18,452
DEPARTMENT TOTAL		16,809	19,506	0	16,008	18,453	18,453	18,453	18,453	18,453

TOWN OF WATERFORD
GENERAL FUND
2019-2020 APPROVED BUDGET

DEPT/AGENCY: 10118 BUILDING DEPARTMENT

LINE ITEM	DESCRIPTION	COLUMN 1 2017/2018 ACTUAL EXPENDED	COLUMN 2 2018/2019 RTM APPROP.	COLUMN 3 2018/2019 ADDITIONAL/ TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENCUMBRAS OF 4/1/19	COLUMN 5 2019/2020 DEPT/ AGENCY REQUEST	COLUMN 6 2019/2020 APPROVED BD/COMM.	COLUMN 7 2019/2020 RECOMMENDED BD OF SELECTION	COLUMN 8 2019/2020 RECOMMENDED BD OF FINANCE	COLUMN 9 2019/2020 RTM APPROVED
PERSONNEL COSTS										
51110	ADMINISTRATION	171,631	92,250		68,336	95,976	95,976	95,976	95,976	95,976
51120	INSPECTION	140,756	164,321		113,340	159,207	159,207	159,207	159,207	159,207
51810	OVERTIME	409	1,306		133	1,243	1,243	1,243	1,243	1,243
51910	FRINGE BENEFITS	182	225		0	225	225	225	225	225
51920	FICA	23,295	19,746		13,402	19,634	19,634	19,634	19,634	19,634
	SUBTOTAL	336,273	277,848	0	195,211	276,285	276,285	276,285	276,285	276,285
SERVICES										
52010	ADVERTISING	738	810		462	945	945	945	945	945
52020	POSTAGE	836	900		687	900	900	900	900	900
52030	PROFESSIONAL FEES	0	750		0	750	750	750	750	750
52040	SERVICE CONT. & REPAIRS	2,062	2,648		1,037	2,658	2,658	2,658	2,658	2,658
52050	DUES, CONF., & EDUCATION	3,249	5,493		3,427	5,493	5,493	5,493	5,493	5,493
	SUBTOTAL	6,885	10,601	0	5,613	10,746	10,746	10,746	10,746	10,746
MATERIALS & SUPPLIES										
53010	OFFICE SUPPLIES	656	850		319	850	850	850	850	850
53090	FUELS & LUBRICANTS	929	872		692	944	944	944	944	944
	SUBTOTAL	1,585	1,722	0	1,011	1,794	1,794	1,794	1,794	1,794
EQUIPMENT										
54060	OFFICE EQUIPMENT	300	160		0	400	400	400	400	400
	SUBTOTAL	300	160	0	0	400	400	400	400	400
	DEPARTMENT TOTAL	345,043	290,331	0	201,835	289,225	289,225	289,225	289,225	289,225

**TOWN OF WATERFORD
GENERAL FUND
2019-2020 APPROVED BUDGET**

DEPT/AGENCY: 10119 YOUTH SERVICES

LINE ITEM	DESCRIPTION	COLUMN 1 2017/2018 ACTUAL EXPENDED	COLUMN 2 2018/2019 RTM APPROP.	COLUMN 3 2018/2019 ADDITIONAL/ TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENCUMBRAS OF 4/1/19	COLUMN 5 2019/2020 DEPT/ AGENCY REQUEST	COLUMN 6 2019/2020 APPROVED BD/COMM.	COLUMN 7 2019/2020 RECOMMENDED BD OF SELECTMEN	COLUMN 8 2019/2020 RECOMMENDED BD OF FINANCE	COLUMN 9 2019/2020 RTM APPROVED
PERSONNEL COSTS										
51110	ADMINISTRATION	141,862	140,797		83,834	141,352	141,352	141,352	141,352	141,352
51210	CLERICAL/TECHNICAL	38,253	34,381		29,669	42,339	42,339	42,339	42,339	42,339
51810	OVERTIME	0	0		845	0	0	0	0	0
51920	FICA	13,358	13,401		8,068	14,052	14,052	14,052	14,052	14,052
SUBTOTAL		193,473	188,579	0	122,416	197,743	197,743	197,743	197,743	197,743
SERVICES										
52020	POSTAGE	232	200		100	200	200	200	200	200
52030	PROFESSIONAL FEES	16,235	24,000		11,682	24,000	24,000	24,000	24,000	24,000
52040	SERVICE CONT. & REPAIRS	377	1,200		1,174	1,200	1,200	1,200	1,200	1,200
52050	DUES, CONF. & EDUCATION	475	475		475	550	550	550	550	550
52080	TELEPHONE	1,473	600		1,378	1,500	1,500	1,500	1,500	1,500
52100	ELECTRICITY	15,609	18,500		12,076	16,000	16,000	16,000	16,000	16,000
52110	WATER	130	200		401	200	200	200	200	200
52120	SEWER	463	700		450	500	500	500	500	500
52380	PROGRAMS	2,962	3,321		2,631	3,321	3,321	3,321	3,321	3,321
SUBTOTAL		37,956	49,196	0	30,367	47,471	47,471	47,471	47,471	47,471
DEPARTMENT TOTAL		231,429	237,775	0	152,783	245,214	245,214	245,214	245,214	245,214

**TOWN OF WATERFORD
GENERAL FUND
2019-2020 APPROVED BUDGET**

DEPT/AGENCY: 10120 SOCIAL SERVICE GRANTS/MISC

LINE ITEM	DESCRIPTION	COLUMN 1 2016/2017 ACTUAL EXPENDED	COLUMN 2 2018/2019 RTM APPROP.	COLUMN 3 2018/2019 ADDITIONAL TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENCUMB AS OF 4/1/19	COLUMN 5 2019/2020 DEPT/ AGENCY REQUEST	COLUMN 6 2019/2020 APPROVED BD/COMM.	COLUMN 7 2019/2020 RECOMMENDED BD OF SELECTMEN	COLUMN 8 2019/2020 RECOMMENDED BD OF FINANCE	COLUMN 9 2019/2020 RTM APPROVED
SERVICES										
52590	WATERFORD SHELLFISH COMMISSION	4,437	3,685		3,685	3,500	3,500	3,500	3,500	3,500
52633	WATERFORD/EAST LYME/SHELLFISH	5,000	5,000		5,000	5,000	5,000	5,000	5,000	5,000
52634	SECT COUNCIL OF GOVERNMENTS	10,734	10,734		10,734	10,734	10,734	10,734	10,734	10,734
52635	HISTORIC PROPERTIES COMMISSION	368	400		335	400	400	400	400	400
52636	T.V.C.C.A.	4,280	4,280		4,280	5,000	5,000	5,000	5,000	5,000
52638	DISABLED AMERICAN VETERANS	0	250		250	250	250	250	250	250
52639	V.F.W. POST 6573, 9975 & AL 161	1,994	1,994		1,994	1,994	1,994	1,994	1,994	1,994
52643	SAFE FUTURES	6,500	6,500		6,500	6,500	6,500	6,500	6,500	6,500
52644	SEAT	34,159	34,159		34,159	35,013	35,013	35,013	35,013	35,013
52645	EASTERN CT CONSERVATION DISTRICT INC	1,250	1,250		1,250	1,500	1,500	1,500	1,500	1,500
52646	TOWN HISTORIAN	793	800		600	800	800	800	800	800
SUBTOTAL		69,515	69,052	0	68,787	70,691	70,691	70,691	70,691	70,691
CONTRIBUTIONS TO OUTSIDE AGENCIES										
58440	UNITED COMMUNITY & FAMILY SERVICES	7,200	7,200		7,200	7,200	7,200	7,200	7,200	7,200
58450	THE ARC OF NEW LONDON COUNTY	1,800	1,800		1,800	1,800	1,800	1,800	1,800	1,800
58595	NL HOMELESS HOSPITALITY CENTER	4,000	4,000		4,000	4,000	4,000	4,000	4,000	4,000
SUBTOTAL		13,000	13,000	0	13,000	13,000	13,000	13,000	13,000	13,000
DEPARTMENT TOTAL		82,515	82,052	0	81,787	83,691	83,691	83,691	83,691	83,691

TOWN OF WATERFORD
GENERAL FUND
2019-2020 APPROVED BUDGET

DEPT/AGENCY: 10121 CONTINGENCY

LINE ITEM	DESCRIPTION	COLUMN 1 2017/2018 ACTUAL EXPENDED	COLUMN 2 2018/2019 RUM APPROP.	COLUMN 3 2018/2019 ADDITIONAL/ TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENCUMB AS OF 4/1/19	COLUMN 5 2019/2020 DEPT/ AGENCY REQUEST	COLUMN 6 2019/2020 APPROVED BD/COMM.	COLUMN 7 2019/2020 RECOMMENDED BD OR SELECTMEN	COLUMN 8 2019/2020 RECOMMENDED BD OF FINANCE	COLUMN 9 2019/2020 RUM APPROVED
MISCELLANEOUS										
59010	CONTINGENCY	0	265,000		0	265,000	250,000	250,000	250,000	250,000
SUBTOTAL		0	265,000	0	0	265,000	250,000	250,000	250,000	250,000
DEPARTMENT TOTAL		0	265,000	0	0	265,000	250,000	250,000	250,000	250,000

**TOWN OF WATERFORD
GENERAL FUND
2019-2020 APPROVED BUDGET**

DEPT/AGENCY:

10122

EMERGENCY MANAGEMENT

LINE ITEM	DESCRIPTION	COLUMN 1 2017/2018 ACTUAL EXPENDED	COLUMN 2 2018/2019 RIM APPROX.	COLUMN 3 2018/2019 ADDITIONAL/ TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENCUMBRAS OF 4/1/19	COLUMN 5 2019/2020 DEPT/ AGENCY REQUEST	COLUMN 6 2019/2020 APPROVED BD/COMM.	COLUMN 7 2019/2020 RECOMMENDED BD OF SELECTION	COLUMN 8 2019/2020 RECOMMENDED BD OF FINANCE	COLUMN 9 2019/2020 RIM APPROVED
PERSONNEL COSTS										
51110	ADMINISTRATION	10,000	10,000		10,000	15,000	15,000	10,000	10,000	10,000
51210	CLERICAL/TECHNICAL	68,767	64,840		7,961	65,189	65,189	65,189	65,189	65,189
51240	DISPATCH EDUCATION INCENTIVE	1,360	1,360		0	2,300	2,300	2,300	2,300	2,300
51440	DISPATCH PERSONNEL	607,699	637,036		479,545	691,591	691,591	691,591	691,591	691,591
51810	DISPATCH OVERTIME	122,432	124,215		105,310	131,668	131,668	131,668	131,668	131,668
51823	EMERGENCY PERSONNEL	872	1,800		0	1,800	1,800	1,800	1,800	1,800
51830	TRAINING OVERTIME	4,365	6,559		3,610	7,080	7,080	7,080	7,080	7,080
51920	FICA	60,088	65,227		44,455	69,969	69,969	69,587	69,587	69,587
SUBTOTAL		875,583	911,037	0	650,881	984,597	984,597	979,215	979,215	979,215
SERVICES										
52010	ADVERTISING	0	200		0	200	200	200	200	200
52020	POSTAGE	9	50		0	50	50	50	50	50
52030	PROFESSIONAL FEES	993	1,000		475	1,000	1,000	1,000	1,000	1,000
52040	SERVICE CONT & REPAIR	308,948	328,526		309,930	45,524	45,524	45,524	45,524	45,524
52050	DUES, CONF., & EDUCATION	16,341	24,148		4,012	22,084	22,084	22,084	22,084	22,084
52060	PRINTING	184	200		60	200	200	200	200	200
52070	REIMBURSABLE EXPENSE	0	200		0	0	0	0	0	0
52080	TELEPHONE	27,977	26,085		21,745	27,624	27,624	27,624	27,624	27,624
52100	ELECTRICITY	34,509	37,490		26,879	38,316	38,316	38,316	38,316	38,316
52300	TRAINING, EDUC & EMERG	2,552	2,600		1,364	2,600	2,600	2,600	2,600	2,600
52370	DISPATCH CLOTHING ALLOWANCE	1,896	3,760		1,033	3,760	3,760	3,760	3,760	3,760
52415	GENERATOR MAINTENANCE	4,642	8,343		265	5,702	5,702	5,702	5,702	5,702
SUBTOTAL		398,051	432,602	0	365,763	147,060	147,060	147,060	147,060	147,060
MATERIALS & SUPPLIES										
53010	OFFICE SUPPLIES	122	250		99	250	250	250	250	250
53020	OTHER SUPPLIES	436	1,030		531	1,030	1,030	1,030	1,030	1,030
53090	FUELS & LUBRICANTS	885	1,470		112	1,470	1,470	1,470	1,470	1,470
53120	SHELTER SUPPLIES	827	600		504	600	600	600	600	600
53130	RADIOLOGICAL SUPPLIES	0	400		0	400	400	400	400	400
SUBTOTAL		2,270	3,750	0	1,246	3,750	3,750	3,750	3,750	3,750
EQUIPMENT										
54120	DISPATCH CENTER EQUIPMENT	0	1		0	1	1	1	1	1
54150	SURPLUS EQUIPMENT	0	1		0	1	1	1	1	1
54190	EMERGENCY EQUIPMENT	0	1		0	1	1	1	1	1
SUBTOTAL		0	3	0	0	3	3	3	3	3
DEPARTMENT TOTAL		1,275,904	1,347,392	0	1,017,890	1,135,410	1,135,410	1,130,028	1,130,028	1,130,028

**TOWN OF WATERFORD
GENERAL FUND
2019-2020 APPROVED BUDGET**

DEPT/AGENCY:

10123

FIRE SERVICES

LINE ITEM	DESCRIPTION	COLUMN 1 2017/2018 ACTUAL EXPENDED	COLUMN 2 2018/2019 RTM APPROP.	COLUMN 3 2018/2019 ADDITIONAL TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENCUMB. AS OF 4/1/19	COLUMN 5 2019/2020 DEPT/ AGENCY REQUEST	COLUMN 6 2019/2020 APPROVED BD/COMM.	COLUMN 7 2019/2020 RECOMMENDED BD OF SELECTMEN	COLUMN 8 2019/2020 RECOMMENDED BD OF FINANCE	COLUMN 9 2019/2020 RTM APPROVED
PERSONNEL COSTS										
51110	ADMINISTRATION	209,421	215,772		153,865	217,386	217,386	217,386	217,386	217,386
51120	INSPECTION	74,081	72,001		55,346	77,141	77,141	77,141	77,141	77,141
51210	CLERICAL/TECHNICAL	113,296	118,972		85,214	128,222	128,222	128,222	128,222	128,222
51240	EDUCATION INCENTIVE	18,080	19,680		20,143	19,680	19,680	19,680	19,680	19,680
51410	FIRE FIGHTING	1,132,154	1,184,016		825,269	1,234,066	1,236,766	1,236,766	1,236,766	1,236,766
51810	OVERTIME	60,221	19,067		28,381	25,299	25,299	25,299	25,299	25,299
51920	FICA	118,477	124,657		84,988	130,395	130,395	130,395	130,395	130,395
SUBTOTAL		1,725,730	1,754,165	0	1,253,206	1,832,189	1,834,889	1,834,889	1,834,889	1,834,889
SERVICES										
52010	ADVERTISING	0	400		0	400	400	400	400	400
52020	POSTAGE	190	300		53	300	300	300	300	300
52030	PROFESSIONAL FEES	4,274	4,150		1,621	4,150	4,150	4,150	4,150	4,150
52040	SERV. CONT & REPAIRS	24,999	25,230		27,960	18,130	18,130	18,130	18,130	18,130
52050	DUES, CONFERENCES & EDUC.	37,335	44,110		24,121	48,675	48,675	48,675	48,675	48,675
52070	REIMBURSABLE EXPENSE	2,688	1,500		1,167	1,500	1,500	1,500	1,500	1,500
52080	TELEPHONE	31,551	28,555		20,688	28,720	28,720	28,720	28,720	28,720
52090	HEATING OIL	32,332	40,320		38,168	45,980	45,980	45,980	45,980	45,980
52100	ELECTRICITY	71,198	64,417		48,041	62,429	62,429	62,429	62,429	62,429
52110	WATER	5,537	5,573		4,179	5,444	5,444	5,444	5,444	5,444
52120	SEWER	8,350	8,397		4,596	8,350	8,350	8,350	8,350	8,350
52290	PUBLIC SAFETY AWARENESS	2,158	2,500		1,476	2,500	2,500	2,500	2,500	2,500
52310	EXAMINATIONS	5,576	6,800		3,860	8,000	8,000	8,000	8,000	8,000
52320	RENTAL OF HYDRANTS	450,806	455,000		338,105	457,200	457,200	457,200	457,200	457,200
52370	CLOTHING ALLOWANCE	14,934	15,000		12,907	16,000	16,000	16,000	16,000	16,000
52371	FIRE POLICE	722	2,500		337	2,500	2,500	2,500	2,500	2,500
52372	INSURANCE	110,194	114,295		112,052	120,000	120,000	120,000	120,000	120,000
52373	LP GAS	4,222	3,500		2,667	4,375	4,375	4,375	4,375	4,375
52374	CABLE TELEVISION	5,947	5,693		6,553	6,000	6,000	6,000	6,000	6,000
52375	LADDER TESTING & REPAIRS	5,332	5,325		4,315	5,835	5,835	5,835	5,835	5,835
52376	HYDRAULIC TESTING & REPAIRS	3,423	4,500		126	4,500	4,500	4,500	4,500	4,500
52377	BREATHING APPARATUS TESTING & REPAIRS	5,562	5,500		6,778	6,260	6,260	6,260	6,260	6,260
52378	BUILDING MAINTENANCE	91,274	70,000		84,915	80,000	80,000	80,000	80,000	80,000
52379	HOSE TESTING AND REPAIRS	9,535	9,825		8,193	9,825	9,825	9,825	9,825	9,825
52387	PUMP TESTING SERVICES	4,560	4,000		5,315	4,000	4,000	4,000	4,000	4,000
52392	GENERATOR MAINT. & REPAIRS	6,586	4,135		874	4,225	4,225	4,225	4,225	4,225
SUBTOTAL		939,285	931,525	0	759,067	955,298	955,298	955,298	955,298	955,298

TOWN OF WATERFORD
GENERAL FUND
2019-2020 APPROVED BUDGET

10123 FIRE SERVICES

DEPT/AGENCY:

LINE ITEM	DESCRIPTION	COLUMN 1 2017/2018 ACTUAL EXPENDED	COLUMN 2 2018/2019 RIM APPROX	COLUMN 3 2018/2019 ADDITIONAL/ TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENCUMB AS OF 4/1/19	COLUMN 5 2019/2020 DEPT/ AGENCY REQUEST	COLUMN 6 2019/2020 APPROVED BD/COMM	COLUMN 7 2019/2020 RECOMMENDED BD OF SHECTMIN	COLUMN 8 2019/2020 RECOMMENDED BD OF FINANCE	COLUMN 9 2019/2020 RIM APPROVED
MATERIALS & SUPPLIES										
53010	OFFICE SUPPLIES	1,557	2,750		980	2,000	2,000	2,000	2,000	2,000
53020	OTHER SUPPLIES	18,405	17,500		12,903	17,500	17,500	17,500	17,500	17,500
53021	CONSUMABLE SUPPLIES	7,692	7,500		6,254	7,500	7,500	7,500	7,500	7,500
53070	AUTOMOTIVE REPAIRS	83,908	88,000		83,638	88,000	88,000	88,000	88,000	88,000
53090	FUELS & LUBRICANTS	31,202	24,960		20,417	30,490	30,490	30,490	30,490	30,490
53110	COMPUTER SUPPLIES	3,155	2,600		3,033	2,500	2,500	2,500	2,500	2,500
53111	FF - PROTECTIVE CLOTHING	74,728	75,505		61,647	78,080	78,080	78,080	78,080	78,080
53112	FIREFIGHTING SUPPLIES & REPAIRS	7,210	10,000		5,854	10,000	10,000	10,000	10,000	10,000
53113	VOLUNTEER RESPONDER AWARDS	2,335	5,000		1,990	5,000	5,000	5,000	5,000	5,000
SUBTOTAL		230,192	233,815	0	196,716	241,070	241,070	241,070	241,070	241,070
EQUIPMENT										
54060	OFFICE EQUIPMENT	1,951	3,000		7,955	3,000	3,000	3,000	3,000	3,000
54202	EQUIPMENT - FIRE INVESTIGATIONS	867	500		425	500	500	500	500	500
54218	FIREFIGHTER EQUIPMENT	36,369	35,000		7,742	35,000	35,000	35,000	35,000	35,000
54220	RADIO/EMERGENCY LIGHTS	8,803	9,000		8,072	9,000	9,000	9,000	9,000	9,000
54221	SERVICE TRUCK EQUIPMENT	2,175	5,000		1,915	5,000	5,000	5,000	5,000	5,000
54222	RESCUE TRUCK EQUIPMENT	7,620	6,500		1,764	6,500	6,500	6,500	6,500	6,500
54226	EQUIPMENT	11,360	13,310		0	12,000	12,000	12,000	12,000	12,000
54xxx	TELEPHONE SYSTEM - GOSHEN PD	0	0		0	0	0	0	0	0
SUBTOTAL		69,145	72,310	0	27,873	71,000	71,000	71,000	71,000	71,000
DEPARTMENT TOTAL		2,964,352	2,991,815	0	2,236,862	3,099,557	3,102,257	3,102,257	3,102,257	3,102,257

**TOWN OF WATERFORD
GENERAL FUND
2019-2020 APPROVED BUDGET**

DEPT/AGENCY:

10129

POLICE COMMISSION

LINE ITEM	DESCRIPTION	COLUMN 1 2017/2018 ACTUAL EXPENDED	COLUMN 2 2018/2019 RTM APPROP.	COLUMN 3 2018/2019 ADDITIONAL/ TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENCUMBRAS OF 4/1/19	COLUMN 5 2019/2020 DEPT/ AGENCY REQUEST	COLUMN 6 2019/2020 APPROVED BD/COMM.	COLUMN 7 2019/2020 RECOMMENDED BD OF SELECTMEN	COLUMN 8 2019/2020 RECOMMENDED BD OF FINANCE	COLUMN 9 2019/2020 RUM APPROVED
PERSONNEL COSTS										
51110	ADMINISTRATION	455,428	473,523		417,570	475,547	475,547	475,547	475,547	475,547
51210	CLERICAL/TECHNICAL	240,002	291,253		207,425	314,236	314,236	314,236	314,236	314,236
51220	CUSTODIAL	51,791	50,786		61,240	53,989	53,989	53,989	53,989	53,989
51420	PATROL	2,941,154	3,191,578		2,334,597	3,212,166	3,212,166	3,212,166	3,212,166	3,212,166
51421	MARINE PATROL	19,409	22,592		11,747	22,441	22,441	22,441	22,441	22,441
51430	DETECTIVE	410,005	452,740		335,372	466,332	466,332	466,332	466,332	466,332
51435	COMM. SERVICE OFFICERS	109,019	139,308		96,245	139,015	139,015	139,015	139,015	139,015
51810	OVERTIME	143,549	154,499		102,274	152,790	152,790	152,790	152,790	152,790
51820	REPLACEMENT OVERTIME	354,716	360,508		242,877	360,508	360,508	360,508	360,508	360,508
51830	TRAINING & EDUCATION	90,585	105,252		74,756	102,872	102,872	102,872	102,872	102,872
51910	FRINGE BENEFITS	350	0		0	0	0	0	0	0
51920	FICA	357,034	406,639		285,551	411,065	411,065	411,065	411,065	411,065
SUBTOTAL		5,173,042	5,648,678	0	4,169,654	5,710,961	5,710,961	5,710,961	5,710,961	5,710,961
SERVICES										
52010	ADVERTISING	133	500		408	500	500	500	500	500
52020	POSTAGE	1,355	1,500		1,155	1,500	1,500	1,500	1,500	1,500
52030	PROFESSIONAL FEES	11,532	11,000		7,284	11,000	11,000	11,000	11,000	11,000
52040	SERVICE CONT & REPAIRS	116,373	139,068		125,487	35,183	35,183	35,183	35,183	35,183
52050	DUES, CONF. & EDUCATION	1,955	3,955		1,640	1,735	1,735	1,735	1,735	1,735
52060	PRINTING	796	1,200		1,174	1,200	1,200	1,200	1,200	1,200
52080	TELEPHONE	35,318	37,838		22,829	34,907	34,907	34,907	34,907	34,907
52090	FUEL OIL	6,902	13,610		16,530	23,043	17,709	17,709	17,709	17,709
52100	ELECTRICITY	53,315	58,362		38,677	52,979	52,979	52,979	52,979	52,979
52115	WATER & SEWER	4,277	4,500		2,500	4,500	4,500	4,500	4,500	4,500
52300	TRAINING & EDUCATION	32,559	47,100		33,233	59,200	59,200	59,200	59,200	59,200
52305	OSHA COMPLIANCE	5,500	5,500		3,029	5,500	5,500	5,500	5,500	5,500
52370	UNIFORM ALLOWANCE	74,165	78,940		76,311	79,790	79,790	79,790	79,790	79,790
52520	CRIMINAL JUSTICE PLANNER	12,744	13,127		13,126	13,127	13,127	13,127	13,127	13,127
SUBTOTAL		356,924	416,200	0	343,383	324,164	318,830	318,830	318,830	318,830

TOWN OF WATERFORD
GENERAL FUND
2019-2020 APPROVED BUDGET

DEPT/AGENCY: 10129 POLICE COMMISSION

LINE ITEM	DESCRIPTION	COLUMN 1 2017/2018 ACTUAL EXPENDED	COLUMN 2 2018/2019 RTM APPROP.	COLUMN 3 2018/2019 ADDITIONAL/ TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENCUMBRAS OR 4/1/19	COLUMN 5 2019/2020 DEPT/ AGENCY REQUEST	COLUMN 6 2019/2020 APPROVED BD/COMM.	COLUMN 7 2019/2020 RECOMMENDED BD OF SELECTMEN	COLUMN 8 2019/2020 RECOMMENDED BD OF FINANCE	COLUMN 9 2019/2020 RTM APPROVED
MATERIALS & SUPPLIES										
53010	OFFICE SUPPLIES	1,062	1,000		646	1,000	1,000	1,000	1,000	1,000
53020	OTHER SUPPLIES	5,935	6,500		5,366	6,500	6,500	6,500	6,500	6,500
53070	AUTOMOTIVE REPAIRS	31,606	34,000		23,427	32,000	32,000	32,000	32,000	32,000
53090	FUELS & LUBRICANTS	104,808	95,714		87,017	114,869	114,869	114,869	114,869	114,869
53100	TIRES	8,282	8,325		1,806	10,325	10,325	10,325	10,325	10,325
53150	BUILDING MAINTENANCE	14,987	15,750		13,688	16,250	16,250	16,250	16,250	16,250
53180	POLICE EQUIP. & SUPPLIES	55,056	54,207		38,641	54,700	54,700	54,700	54,700	54,700
53210	SELECTIVE ENFORCEMENT	2,500	2,500		1,500	2,500	2,500	2,500	2,500	2,500
53220	MARINE PATROL SUPPLIES	1,535	2,100		4,469	2,100	2,100	2,100	2,100	2,100
53260	ANIMAL CONTROL SUPPLIES	30,000	30,000		30,000	30,000	30,000	30,000	30,000	30,000
53320	CHALLENGE	1,376	2,000		0	2,000	2,000	2,000	2,000	2,000
SUBTOTAL		257,147	252,096	0	206,560	272,244	272,244	272,244	272,244	272,244
EQUIPMENT										
54020	EQUIPMENT & FURNITURE	11,532	18,280		14,127	15,220	15,220	15,220	15,220	15,220
54040	VEHICLES EQUIPMENT	0	0		0	0	0	0	0	0
SUBTOTAL		11,532	18,280	0	14,127	15,220	15,220	15,220	15,220	15,220
DEPARTMENT TOTAL										
		5,798,645	6,335,254	0	4,733,724	6,322,589	6,317,255	6,317,255	6,317,255	6,317,255

**TOWN OF WATERFORD
GENERAL FUND
2019-2020 APPROVED BUDGET**

DEPT/AGENCY: 10130 PUBLIC WORKS

LINE ITEM	DESCRIPTION	COLUMN 1 2017/2018 ACTUAL EXPENDED	COLUMN 2 2018/2019 RUM APPROP.	COLUMN 3 2018/2019 ADDITIONAL/ TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENCUMB AS OF 4/1/19	COLUMN 5 2019/2020 DEPT/ AGENCY REQUEST	COLUMN 6 2019/2020 APPROVED BD/COMM.	COLUMN 7 2019/2020 RECOMMENDED BD OF SELECTION	COLUMN 8 2019/2020 RECOMMENDED BD OF FINANC.	COLUMN 9 2019/2020 RUM APPROVED
PERSONNEL COSTS										
51110	ADMINISTRATION	293,603	300,942		220,496	308,467	308,467	308,467	308,467	308,467
51130	ENGINEERING	3,380	5,735		1,758	5,735	5,735	5,735	5,735	5,735
51210	CERICAL/TECHNICAL	129,447	138,927		101,385	142,874	142,874	142,874	142,874	142,874
51510	EQUIPMENT MAINTENANCE	324,098	332,049		238,949	357,682	357,682	357,682	357,682	357,682
51520	HIGHWAY MAINTENANCE	782,319	926,368		624,612	928,608	928,608	928,608	928,608	928,608
51530	REFUSE COLLECTION & MAINT.	414,948	283,821		299,141	305,845	305,845	305,845	305,845	305,845
51540	SNOW REMOVAL	114,643	90,000		64,139	85,000	85,000	85,000	85,000	85,000
51810	OVERTIME	57,127	49,130		39,179	52,000	52,000	52,000	52,000	52,000
51910	FRINGE BENEFITS	10,630	10,850		10,403	11,005	11,005	11,005	11,005	11,005
51920	FICA	156,182	163,559		115,614	168,085	168,085	168,085	168,085	168,085
SUBTOTAL		2,286,377	2,301,381	0	1,715,676	2,365,301	2,365,301	2,365,301	2,365,301	2,365,301
SERVICES										
52010	ADVERTISING	6,084	6,354		4,193	7,227	7,227	7,227	7,227	7,227
52020	POSTAGE	552	436		273	456	456	456	456	456
52030	PROFESSIONAL FEES	20,211	93,000		41,303	108,000	108,000	108,000	108,000	108,000
52040	SERVICE CONT & REPAIRS	57,595	67,500		39,127	68,000	68,000	68,000	68,000	68,000
52050	DUES, CONF. & EDUCATION	2,583	4,600		1,824	4,600	4,600	4,600	4,600	4,600
52060	PRINTING	78	100		57	100	100	100	100	100
52070	REIMBURSABLE EXPENSE	0	50		0	50	50	50	50	50
52090	FUEL OIL	31,085	32,200		36,822	43,020	43,020	43,020	43,020	43,020
52100	ELECTRICITY	26,280	17,600		19,077	20,300	20,300	20,300	20,300	20,300
52110	WATER & SEWER	8,162	8,000		4,492	8,000	8,000	8,000	8,000	8,000
52400	MEAL ALLOWANCE	3,595	2,500		1,661	2,600	2,600	2,600	2,600	2,600
52410	STREET TREE MAINTENANCE	412	800		396	700	700	700	700	700
52450	SITE WORK	1,600	1,500		400	1,500	1,500	1,500	1,500	1,500
52460	STREET LIGHTING	287,346	285,000		193,491	88,000	88,000	88,000	88,000	88,000
52470	SOLID WASTE DISPOSAL	807,372	860,000		496,682	860,000	860,000	860,000	860,000	860,000
52475	RECYCLING PROGRAM	250	250		0	300	300	300	300	300
52500	OPTIONS & RIGHTS OF WAY	0	2,000		0	1,000	1,000	1,000	1,000	1,000
52510	RENTAL OF EQUIPMENT	20,119	30,000		19,990	25,000	25,000	25,000	25,000	25,000
52531	LANDFILL CAP MAINTENANCE	23,232	27,800		12,291	22,000	22,000	22,000	22,000	22,000
SUBTOTAL		1,296,556	1,439,690	0	872,079	1,260,853	1,260,853	1,260,853	1,260,853	1,260,853

TOWN OF WATERFORD
GENERAL FUND
2019-2020 APPROVED BUDGET

DEPT/AGENCY: 10130 PUBLIC WORKS

LINE ITEM	DESCRIPTION	COLUMN 1 2017/2018 ACTUAL EXPENDED	COLUMN 2 2018/2019 R/TM APPROP.	COLUMN 3 2018/2019 ADDITIONAL/ TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENCUMB AS OF 4/1/19	COLUMN 5 2019/2020 DEPT/ AGENCY REQUEST	COLUMN 6 2019/2020 APPROVED BD/COM	COLUMN 7 2019/2020 RECOMMENDED BD OF SELECTMEN	COLUMN 8 2019/2020 RECOMMENDED BD OF FINANCE	COLUMN 9 2019/2020 R/TM APPROVED
MATERIALS & SUPPLIES										
53010	OFFICE SUPPLIES	156	350		202	250	250	250	250	250
53030	OPERATIONAL SUPPLIES	15,800	17,700		13,090	17,700	17,700	17,700	17,700	17,700
53050	ENGINEER EQUIP & SUPPLIES	403	450		97	450	450	450	450	450
53070	AUTOMOTIVE REPAIRS	166,456	129,000		98,320	140,000	140,000	140,000	140,000	140,000
53090	FUELS & LUBRICANTS	137,223	195,000		109,568	210,000	210,000	210,000	210,000	210,000
53100	TIRES	37,652	42,000		13,649	40,000	40,000	40,000	40,000	40,000
53250	TRAFFIC CONTROL MATERIALS	30,572	35,000		30,675	34,000	34,000	34,000	34,000	34,000
53300	HIGHWAY MATERIALS	146,738	300,000		67,102	275,000	275,000	275,000	275,000	275,000
SUBTOTAL		535,000	719,500	0	332,703	717,400	717,400	717,400	717,400	717,400
EQUIPMENT										
54050	AUTOMOTIVE EQUIPMENT	5,891	21,605		14,128	24,846	24,846	24,846	24,846	24,846
54060	OFFICE FURNITURE	0	2,000		564	0	0	0	0	0
SUBTOTAL		5,891	23,605	0	14,692	24,846	24,846	24,846	24,846	24,846
IMPROVEMENTS										
55010	TOWN AID ROADS-IMPROVED	321,800	320,698		125,818	320,698	320,698	320,698	320,698	320,698
SUBTOTAL		321,800	320,698	0	125,818	320,698	320,698	320,698	320,698	320,698
DEPARTMENT TOTAL		4,445,624	4,804,874	0	3,060,968	4,689,098	4,689,098	4,689,098	4,689,098	4,689,098

TOWN OF WATERFORD
GENERAL FUND
2019-2020 APPROVED BUDGET

DEPT/AGENCY: 10132 CONSERVATION OF HEALTH

LINE ITEM	COLUMN 1 2017/2018 ACTUAL EXPENDED	COLUMN 2 2018/2019 RTM APPROP.	COLUMN 3 2018/2019 ADDITIONAL/ TRANSFERS	COLUMN 4 ACTUAL EXPEND/ UNCOMB AS OF 4/1/19	COLUMN 5 2019/2020 DEPT/ AGENCY REQUEST	COLUMN 6 2019/2020 APPROVED BD/COMM.	COLUMN 7 2019/2020 RECOMMENDED BD OF SPEECHMEN	COLUMN 8 2019/2020 RECOMMENDED BD OF FINANCE	COLUMN 9 2019/2020 RTM APPROVED
SERVICES									
52075 LEDGE LIGHT HEALTH DIST.	142,100	140,774	0	140,774	140,082	140,082	140,082	140,082	140,082
SUBTOTAL	142,100	140,774	0	140,774	140,082	140,082	140,082	140,082	140,082
DEPARTMENT TOTAL	142,100	140,774	0	140,774	140,082	140,082	140,082	140,082	140,082

TOWN OF WATERFORD
GENERAL FUND
2019-2020 APPROVED BUDGET

DEPT/AGENCY: 10133 PUBLIC HEALTH NURSING SERVICE

LINE ITEM	COLUMN 1 2017/2018 ACTUAL EXPENDED	COLUMN 2 2018/2019 RTM APPROP.	COLUMN 3 2018/2019 ADDITIONAL/ TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENCUMB AS OF 4/1/19	COLUMN 5 2019/2020 DEPT/ AGENCY REQUEST	COLUMN 6 2019/2020 APPROVED BD/COMM.	COLUMN 7 2019/2020 RECOMMENDED BD OF SELECTMEN	COLUMN 8 2019/2020 RECOMMENDED BD OF FINANCE	COLUMN 9 2019/2020 RTM APPROVED
CONTRACTED OUTSIDE AGENCIES									
58010 PUBLIC HEALTH NURSING	29,418	27,640		16,016	27,640	27,640	27,640	27,640	27,640
SUBTOTAL	29,418	27,640	0	16,016	27,640	27,640	27,640	27,640	27,640
DEPARTMENT TOTAL	29,418	27,640	0	16,016	27,640	27,640	27,640	27,640	27,640

**TOWN OF WATERFORD
GENERAL FUND
2019-2020 APPROVED BUDGET**

DEPT/AGENCY: 10135 SENIOR CITIZEN COMMISSION

LINE ITEM	DESCRIPTION	COLUMN 1 2017/2018 ACTUAL EXPENDED	COLUMN 2 2018/2019 RUM APPROP.	COLUMN 3 2018/2019 ADDITIONAL/ TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENCUMB AS OF 4/1/19	COLUMN 5 2019/2020 DEPT/ AGENCY REQUEST	COLUMN 6 2019/2020 APPROVED BD/COMM.	COLUMN 7 2019/2020 RECOMMENDED BD OF SELECTMEN	COLUMN 8 2019/2020 RECOMMENDED BD OF FINANCE	COLUMN 9 2019/2020 RUM APPROVED
PERSONNEL COSTS										
51110	ADMINISTRATION	201,997	153,117		105,159	148,882	148,882	148,882	148,882	148,882
51210	CLERICAL/TECHNICAL	185,069	191,459		140,665	203,500	203,500	203,500	203,500	203,500
51810	OVERTIME	583	502		563	891	891	891	891	891
51635	INSTRUCTORS	7,940	13,432		5,781	12,389	12,389	12,389	12,389	12,389
51920	FICA	28,658	27,426		18,595	27,973	27,973	27,973	27,973	27,973
SUBTOTAL		424,247	385,936	0	270,763	393,635	393,635	393,635	393,635	393,635
SERVICES										
52010	ADVERTISING	0	200		12	344	344	344	344	344
52020	POSTAGE	1,452	1,724		1,010	1,838	1,838	1,838	1,838	1,838
52039	ADA SERVICES	0	450		0	450	450	450	450	450
52040	SVC. CONTRACTS & REPAIRS	53,756	53,423		50,046	53,624	53,624	53,624	53,624	53,624
52050	DUES, CONF & EDUCATION	425	675		325	675	675	675	675	675
52090	HEATING FUEL	7,881	8,110		5,534	8,196	8,196	8,196	8,196	8,196
52100	ELECTRICITY	28,391	30,873		17,420	30,873	30,873	30,873	30,873	30,873
52115	WATER/SEWER	2,149	2,234		1,243	2,234	2,234	2,234	2,234	2,234
52130	PHYSICAL EXAMINATIONS	330	980		368	980	980	980	980	980
52380	PROGRAMS	23,652	25,150		16,838	25,570	25,570	25,570	25,570	25,570
SUBTOTAL		118,036	123,819	0	92,796	124,784	124,784	124,784	124,784	124,784
MATERIALS & SUPPLIES										
53010	OFFICE SUPPLIES	386	497		56	651	651	651	651	651
53020	OTHER SUPPLIES	2,706	2,727		1,902	2,685	2,685	2,685	2,685	2,685
53070	AUTO REPAIRS	4,791	2,918		565	3,084	3,084	3,084	3,084	3,084
53090	FUELS & LUBRICANTS	7,461	8,356		6,615	9,555	9,555	9,555	9,555	9,555
SUBTOTAL		15,344	14,498	0	9,138	15,975	15,975	15,975	15,975	15,975
EQUIPMENT										
54020	FITNESS EQUIPMENT	3,877	5,052		5,052	0	0	0	0	0
54030	KITCHEN EQUIPMENT	34	170		86	120	120	120	120	120
54050	AUTOMOTIVE EQUIPMENT	873	897		90	897	897	897	897	897
SUBTOTAL		4,784	6,119	0	5,228	1,017	1,017	1,017	1,017	1,017
DEPARTMENT TOTAL										
		562,411	530,372	0	377,925	535,411	535,411	535,411	535,411	535,411

TOWN OF WATERFORD
GENERAL FUND
2019-2020 APPROVED BUDGET

DEPT/AGENCY: 10136 WATERFORD PUBLIC LIBRARY

LINE ITEM	DESCRIPTION	COLUMN 1 2017/2018 ACTUAL EXPENDED	COLUMN 2 2018/2019 RIM APPROP.	COLUMN 3 2018/2019 ADDITIONAL/ TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENCUMBRAS OF 4/1/19	COLUMN 5 2019/2020 DEPT/ AGENCY REQUEST	COLUMN 6 2019/2020 APPROVED BD/COMM.	COLUMN 7 2019/2020 RECOMMENDED BD OF SELECTMEN	COLUMN 8 2019/2020 RECOMMENDED BD OF FINANCE	COLUMN 9 2019/2020 RIM APPROVED
PERSONNEL COSTS										
51110	ADMINISTRATION	106,490	109,692		80,596	112,435	112,435		112,435	112,435
51210	CLERICAL/TECHNICAL	628,493	665,281		468,007	680,882	680,882		680,882	680,882
51220	CUSTODIAL-MAINTENANCE	70,912	79,802		54,313	84,068	84,068		84,068	84,068
51810	OVERTIME-SUNDAY	7,000	7,500		5,920	7,500	7,500		7,500	7,500
51910	FRINGE BENEFITS	3,041	3,118		3,177	3,195	3,195		3,195	3,195
51920	FICA	60,819	66,203		45,478	67,938	67,938		67,938	67,938
SUBTOTAL		876,755	931,596	0	657,491	956,018	956,018		956,018	956,018
SERVICES										
52020	POSTAGE	375	400		285	360	360		360	360
52040	SERVICE CONT. & REPAIRS	24,908	21,805		18,746	13,490	13,490		13,490	13,490
52070	REIMBURSABLE EXPENSE	638	675		328	650	650		650	650
52090	FUEL OIL	8,651	7,850		9,505	10,270	10,270		10,270	10,270
52100	ELECTRICITY	36,947	36,625		28,032	36,942	36,942		36,942	36,942
52110	WATER	936	915		690	940	940		940	940
52120	SEWER	940	920		451	940	940		940	940
SUBTOTAL		73,395	69,190	0	58,037	63,592	63,592		63,592	63,592
MATERIALS & SUPPLIES										
53010	OFFICE SUPPLIES	3,998	4,000		3,556	4,000	4,000		4,000	4,000
53020	OTHER SUPPLIES	3,992	4,000		2,913	4,000	4,000		4,000	4,000
SUBTOTAL		7,990	8,000	0	6,469	8,000	8,000		8,000	8,000
EQUIPMENT										
54160	BOOKS/RELATED MATERIAL	44,998	45,000		44,999	45,000	45,000		45,000	45,000
SUBTOTAL		44,998	45,000	0	44,999	45,000	45,000		45,000	45,000
DEPARTMENT TOTAL		1,003,138	1,053,786	0	766,996	1,072,610	1,072,610		1,072,610	1,072,610

**TOWN OF WATERFORD
GENERAL FUND
2019-2020 APPROVED BUDGET**

DEPT/AGENCY: 10137 RECREATION & PARKS COMMISSION

LINE ITEM	COLUMN 1 2017/2018 ACTUAL EXPENDED	COLUMN 2 2018/2019 RTM APPROX.	COLUMN 3 2018/2019 ADDITIONAL TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENCUMBAS OT 4/1/19	COLUMN 5 2019/2020 DEPT/ AGENCY REQUEST	COLUMN 6 2019/2020 APPROVED BD/COMM.	COLUMN 7 2019/2020 RECOMMENDED BD OF SELECTMEN	COLUMN 8 2019/2020 RECOMMENDED BD OF FINANCE	COLUMN 9 2019/2020 RTM APPROVED
PERSONNEL COSTS									
51110 ADMINISTRATION	178,723	183,192		132,168	188,698	188,698	188,698	188,698	188,698
51210 CLERICAL/TECHNICAL	82,795	80,741		60,671	85,191	85,191	85,191	85,191	85,191
51220 CUSTODIAL	16,032	16,267		13,606	18,011	18,011	18,011	18,011	18,011
51610 PARKS MAINTENANCE	323,822	349,290		235,552	372,624	372,624	372,624	372,624	372,624
51620 RECREATION PROGRAMS	302,815	322,594		235,964	325,689	325,689	325,689	325,689	325,689
51630 SUMMER JOBS FOR MINORS	16,077	20,621		16,506	20,621	20,621	20,621	20,621	20,621
51810 OVERTIME	21,041	27,212		11,707	30,449	30,449	30,449	30,449	30,449
51910 FRINGE BENEFITS	3,088	7,167		3,641	5,049	5,049	5,049	5,049	5,049
51920 FICA	70,405	77,042		52,930	80,044	80,044	80,044	80,044	80,044
SUBTOTAL	1,014,798	1,084,126	0	762,745	1,126,376	1,126,376	1,126,376	1,126,376	1,126,376
SERVICES									
52010 ADVERTISING	1,624	2,660		1,666	2,760	2,760	2,760	2,760	2,760
52020 POSTAGE	5,571	6,400		3,688	6,100	6,100	6,100	6,100	6,100
52040 SERVICE CONTRACTS & REPAIRS	51,993	51,821		30,689	52,581	52,581	52,581	52,581	52,581
52050 DUES, CONF., & EDUCATION	2,150	3,555		1,677	3,555	3,555	3,555	3,555	3,555
52070 REIMBURSABLE EXPENSE	50	150		0	150	150	150	150	150
52080 TELEPHONE	3,368	3,680		2,117	3,680	3,680	3,680	3,680	3,680
52206 WATERFORD WEEK SUBSIDY	4,750	4,750		4,750	4,750	4,750	4,750	4,750	4,750
52380 PROGRAMS	38,592	47,510		21,891	45,972	45,972	45,972	45,972	45,972
52390 CO-SPONSORED PROGRAMS	41,549	41,549		34,106	41,549	41,549	41,549	41,549	41,549
52420 MAINTENANCE OF PROPERTY	139,116	143,345		94,900	150,954	150,954	150,954	150,954	150,954
SUBTOTAL	288,763	305,420	0	195,484	312,051	312,051	312,051	312,051	312,051
MATERIALS & SUPPLIES									
53010 OFFICE SUPPLIES	1,191	1,363		1,247	1,363	1,363	1,363	1,363	1,363
53020 OTHER SUPPLIES	28,591	27,705		24,878	27,005	27,005	27,005	27,005	27,005
53080 MAINTENANCE OF VEHICLES	16,637	20,750		18,495	20,750	20,750	20,750	20,750	20,750
53090 FUELS & LUBRICANTS	17,703	17,010		14,069	22,088	22,088	22,088	22,088	22,088
SUBTOTAL	64,122	66,828	0	58,689	71,206	71,206	71,206	71,206	71,206
EQUIPMENT									
54020 EQUIPMENT	7,993	5,052		5,052	9,975	9,975	9,975	9,975	9,975
SUBTOTAL	7,993	5,052	0	5,052	9,975	9,975	9,975	9,975	9,975
DEPARTMENT TOTAL	1,375,676	1,461,426	0	1,021,970	1,519,608	1,519,608	1,519,608	1,519,608	1,519,608

**TOWN OF WATERFORD
GENERAL FUND
2019-2020 APPROVED BUDGET**

DEPT/AGENCY:

10139

DEBT SERVICE

LINE ITEM	DESCRIPTION	COLUMN 1 2017/2018 ACTUAL EXPENDED	COLUMN 2 2018/2019 RFM APPROP.	COLUMN 4 ACTUAL EXPEND/ ENCUMB AS OF 4/1/19	COLUMN 5 2019/2020 DEPT/ AGENCY REQUEST	COLUMN 6 2019/2020 APPROVED BD/COMM.	COLUMN 7 2019/2020 RECOMMENDED BD OF SELECTMEN	COLUMN 8 2019/2020 RECOMMENDED BD OF FINANCE	COLUMN 9 2019/2020 RFM APPROVED
PRINCIPAL & INTEREST									
56023	QHES BOND PRINCIPAL	450,000	0	0	0	0	0	0	0
56024	QHES BOND INTEREST	5,625	0	0	0	0	0	0	0
56025	OSWEGATCHIE PRINCIPAL	740,000	740,000	740,000	735,000	735,000	735,000	735,000	735,000
56026	OSWEGATCHIE INTEREST	69,975	55,175		33,075	33,075	33,075	33,075	33,075
56027	GREAT NECK BOND PRINCIPAL	750,000	850,000	850,000	950,000	950,000	950,000	950,000	950,000
56028	GREAT NECK BOND INTEREST	344,250	329,250	329,250	314,375	314,375	314,375	314,375	314,375
56029	HIGH SCHOOL BOND PRINCIPAL	1,550,000	1,550,000	1,550,000	1,550,000	1,550,000	1,550,000	1,550,000	1,550,000
56032	HIGH SCHOOL BOND INTEREST	782,795	720,795	720,795	658,795	658,795	658,795	658,795	658,795
56033	SCHOOLS ISSUE OF 2014 PRINCIPAL	650,000	725,000	725,000	750,000	750,000	750,000	750,000	750,000
56034	SCHOOLS ISSUE OF 2014 INTEREST	507,969	488,469	488,469	459,469	459,469	459,469	459,469	459,469
56035	2014 BOND REFUNDING - PRINCIPAL	655,000	825,000	825,000	830,000	830,000	830,000	830,000	830,000
56036	2014 BOND REFUNDING - INTEREST	353,850	323,400	323,400	282,025	282,025	282,025	282,025	282,025
56037	2017 BOND REFUNDING - PRINCIPAL	185,000	330,000	330,000	330,000	330,000	330,000	330,000	330,000
56038	2017 BOND REFUNDING - INTEREST	384,078	648,350	648,350	640,100	640,100	640,100	640,100	640,100
DEPARTMENT TOTAL		7,428,542	7,585,439	7,530,264	7,532,839	7,532,839	7,532,839	7,532,839	7,532,839

TOWN OF WATERFORD
GENERAL FUND
2019-2020 APPROVED BUDGET

DEPT/AGENCY:

10141

FLOOD & EROSION CONTROL BD.

LINE ITEM	DESCRIPTION	COLUMN 1 2017/2018 ACTUAL EXPENDED	COLUMN 2 2018/2019 RTM APPROP.	COLUMN 3 2018/2019 ADDITIONAL/ TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENCUMBRAS OF 4/3/19	COLUMN 5 2019/2020 AGENCY REQUEST	COLUMN 6 2019/2020 APPROVED BD/COMMIT.	COLUMN 7 2019/2020 RECOMMENDED BD OF SELECTMEN	COLUMN 8 2019/2020 RECOMMENDED BD OF FINANCE	COLUMN 9 2019/2020 RTM APPROVED
PERSONNEL COSTS										
51210	CLERICAL/TECHNICAL	429	760		172	760	760	760	760	760
51920	F.I.C.A	33	58		13	58	58	58	58	58
	SUBTOTAL	462	818	0	185	818	818	818	818	818
SERVICES										
52010	ADVERTISING	0	300		0	300	300	300	300	300
52020	POSTAGE	0	25		0	25	25	25	25	25
52030	PROFESSIONAL FEES	0	950		0	950	950	950	950	950
52070	REIMBURSABLE EXPENSE	0	20		0	20	20	20	20	20
	SUBTOTAL	0	1,295	0	0	1,295	1,295	1,295	1,295	1,295
MATERIALS & SUPPLIES										
53020	OTHER SUPPLIES	6	25		0	25	25	25	25	25
	SUBTOTAL	6	25	0	0	25	25	25	25	25
	DEPARTMENT TOTAL	468	2,138	0	185	2,138	2,138	2,138	2,138	2,138

TOWN OF WATERFORD
GENERAL FUND
2019-2020 APPROVED BUDGET

DEPT/AGENCY: 10143 ETHICS COMMISSION

LINE ITEM	DESCRIPTION	COLUMN 1 2017/2018 ACTUAL EXPENDED	COLUMN 2 2018/2019 RTM APPROP.	COLUMN 3 2018/2019 ADDITIONAL/ TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENCUMB AS OF 4/1/19	COLUMN 5 2019/2020 DEPT/ AGENCY REQUEST	COLUMN 6 2019/2020 APPROVED BD/COMM	COLUMN 7 2019/2020 RECOMMENDED BD OF SELECTMEN	COLUMN 8 2019/2020 RECOMMENDED BD OF FINANCE	COLUMN 9 2019/2020 RTM APPROVED
PERSONNEL COSTS										
51210	CLERICAL/TECHNICAL	318	300		62	300	300	300	300	300
51920	F.I.C.A	24	23		5	23	23	23	23	23
	SUBTOTAL	342	323	0	67	323	323	323	323	323
SERVICES										
52020	POSTAGE	0	25		0	25	25	25	25	25
52030	PROFESSIONAL FEES	0	300		0	300	300	300	300	300
52070	REIMBURSABLE EXPENSE	0	50		0	50	50	50	50	50
	SUBTOTAL	0	375	0	0	375	375	375	375	375
MATERIALS & SUPPLIES										
53010	OFFICE SUPPLIES	0	25		0	25	25	25	25	25
	SUBTOTAL	0	25	0	0	25	25	25	25	25
	DEPARTMENT TOTAL	342	723	0	67	723	723	723	723	723

**TOWN OF WATERFORD
GENERAL FUND
2019-2020 APPROVED BUDGET**

DEPT/AGENCY:

10145

HUMAN RESOURCES DEPARTMENT

LINE ITEM	DESCRIPTION	COLUMN 1 2017/2018 ACTUAL EXPENDED	COLUMN 2 2018/2019 RTM APPROP.	COLUMN 3 2018/2019 ADDITIONAL/ TRANSEERS	COLUMN 4 ACTUAL EXPEND/ ENCUMB AS OF 4/1/19	COLUMN 5 2019/2020 DEPT/ AGENCY REQUEST	COLUMN 6 2019/2020 APPROVED BD/COMM.	COLUMN 7 2019/2020 RECOMMENDED BD OF SELECTION	COLUMN 8 2019/2020 RECOMMENDED BD OF FINANCE	COLUMN 9 2019/2020 RTM APPROVED
PERSONNEL COSTS										
51110	ADMINISTRATION	121,216	123,878		91,142	126,776	126,776	126,776	126,776	126,776
51210	CLERICAL/TECHNICAL	50,150	49,676		37,576	52,748	52,748	52,748	52,748	52,748
51810	OVERTIME	0	479		0	427	427	427	427	427
51920	F.I.C.A	12,396	13,314		9,254	13,766	13,766	13,766	13,766	13,766
SUBTOTAL		183,762	187,347	0	137,972	193,717	193,717	193,717	193,717	193,717
SERVICES										
52010	ADVERTISING	5,280	4,200		2,652	4,200	4,200	4,200	4,200	4,200
52020	POSTAGE	548	851		462	824	824	824	824	824
52030	PROFESSIONAL FEES	20,478	8,173		5,526	60,000	60,000	60,000	60,000	60,000
52040	SERVICE CONT. & REPAIR	1,937	2,408		1,426	2,408	2,408	2,408	2,408	2,408
52050	DUES, CONF. & EDUCATION	410	1,303		808	1,303	1,303	1,303	1,303	1,303
52070	REIMBURSABLE EXPENSE	64	200		51	200	200	200	200	200
52080	TELEPHONE	30	0		0	0	0	0	0	0
52300	TRAINING	0	500		0	500	500	500	500	500
52570	EMPLOYEE ASSIST. PROGRAM	1,991	1,991		1,991	1,991	1,991	1,991	1,991	1,991
SUBTOTAL		30,738	19,626	0	12,916	71,426	71,426	71,426	71,426	71,426
MATERIALS & SUPPLIES										
53020	OTHER SUPPLIES	390	750		0	750	750	750	750	750
53140	VACCINE AND SUPPLIES	36	340		36	340	340	340	340	340
SUBTOTAL		426	1,090	0	36	1,090	1,090	1,090	1,090	1,090
DEPARTMENT TOTAL		214,926	208,063	0	150,924	266,233	266,233	266,233	266,233	266,233

TOWN OF WATERFORD
GENERAL FUND
2019-2020 APPROVED BUDGET

DEPT/AGENCY: 10146 COMMUNITY USE OF SCHOOLS

LINE ITEM	DESCRIPTION	COLUMN 1 2017/2018 ACTUAL EXPENDED	COLUMN 2 2018/2019 RIM APPROP.	COLUMN 3 2018/2019 ADDITIONAL/ TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENCUMB AS OF 4/1/19	COLUMN 5 2019/2020 DEPT/ AGENCY REQUEST	COLUMN 6 2019/2020 APPROVED BD/COMM	COLUMN 7 2019/2020 RECOMMENDED BE OF SELECTION	COLUMN 8 2019/2020 RECOMMENDED BD OF FINANCE	COLUMN 9 2019/2020 RIM APPROVED
MISCELLANEOUS										
52391	COMMUNITY USE OF SCHOOLS	344,504	258,378	0	258,378	172,252	172,252	172,252	172,252	172,252
SUBTOTAL		344,504	258,378	0	258,378	172,252	172,252	172,252	172,252	172,252
DEPARTMENT TOTAL		344,504	258,378	0	258,378	172,252	172,252	172,252	172,252	172,252

**TOWN OF WATERFORD
GENERAL FUND
2019-2020 APPROVED BUDGET**

DEPT/AGENCY: 10147 INFORMATION TECHNOLOGY

LINE ITEM	COLUMN 1 2017/2018 ACTUAL EXPENDED	COLUMN 2 2018/2019 RTM APPROP.	COLUMN 3 2018/2019 ADDITIONAL TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENCUMB AS OF 4/1/19	COLUMN 5 2019/2020 DEPT/ AGENCY REQUEST	COLUMN 6 2019/2020 APPROVED BD/COMM.	COLUMN 7 2019/2020 RECOMMENDED BD OF SELECTMEN	COLUMN 8 2019/2020 RECOMMENDED BD OF FINANCE	COLUMN 9 2019/2020 RTM APPROVED
SERVICES									
52043 IT-SERVICE CONTRACT & REPAIRS	229,677	238,152		225,981	752,198	752,198	752,198	752,198	752,198
SUBTOTAL	229,677	238,152	0	225,981	752,198	752,198	752,198	752,198	752,198
OFFICE EQUIPMENT									
54130 COMPUTER SYSTEM	41,841	49,558		3,824	54,445	54,445	54,445	54,445	54,445
SUBTOTAL	41,841	49,558	0	3,824	54,445	54,445	54,445	54,445	54,445
DEPARTMENT TOTAL	271,518	287,710		229,805	806,643	806,643	806,643	806,643	806,643

TOWN OF WATERFORD
GENERAL FUND
2019-2020 APPROVED BUDGET

DEPT/AGENCY: 10160 EDUCATION

LINE ITEM	DESCRIPTION	COLUMN 1 2017/2018 ACTUAL EXPENDED	COLUMN 2 2018/2019 RUM APPROP.	COLUMN 3 2017/2018 ADDITIONAL TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENCUMBRAS OF 4/1/19	COLUMN 5 2019/2020 DEPT/ AGENCY REQUEST	COLUMN 6 2019/2020 APPROVED BD/COMM.	COLUMN 7 2019/2020 RECOMMENDED BD OF SELECTMEN	COLUMN 8 2019/2020 RECOMMENDED BD OF FINANCE	COLUMN 9 2019/2020 RUM APPROVED
EDUCATION										
59901	EDUCATION	47,172,536	48,306,332	0	34,806,324	49,425,978	49,337,064	49,337,064	49,337,064	49,337,064
SUBTOTAL		47,172,536	48,306,332	0	34,806,324	49,425,978	49,337,064	49,337,064	49,337,064	49,337,064
DEPARTMENT TOTAL		47,172,536	48,306,332	0	34,806,324	49,425,978	49,337,064	49,337,064	49,337,064	49,337,064

EXECUTIVE SUMMARY					\$49,337,064
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Account Groups	Actual 2017-18	Budget 2018-19	PROPOSED 2019-20	\$ Increase (Decrease)	% Increase (Decrease)
Instructional Salaries	23,846,583	24,309,955	24,517,617	207,663	0.85%
Support Salaries	5,718,950	6,098,088	6,422,033	323,945	5.31%
Employee Benefits	7,192,325	7,589,171	7,609,529	20,358	0.27%
Contracted Services	1,936,462	1,743,187	1,697,215	-45,972	-2.64%
Transportation	2,319,730	2,283,788	2,385,796	102,008	4.47%
Insurance	260,607	256,042	242,690	-13,352	-5.21%
Communications	87,412	97,446	93,610	-3,836	-3.94%
Tuition	1,941,994	2,363,413	2,754,853	391,440	16.56%
Other Purchased Services	221,897	239,905	242,667	2,762	1.15%
Instructional Supplies	682,514	709,864	791,142	81,278	11.45%
Operation & Maintenance of Buildings	2,257,333	1,955,354	1,934,600	-20,754	-1.06%
Textbooks/Library Books/ Other Supplies	403,690	386,234	376,700	-9,534	-2.47%
Equipment	280,338	244,763	240,196	-4,567	-1.87%
Dues & Fees	24,701	29,122	28,416	-706	-2.42%
Totals	47,174,536	48,306,332	49,337,064	1,030,733	2.13%

TOWN OF WATERFORD
GENERAL FUND
2019-2020 APPROVED BUDGET

10138 CURRENT YEAR CAPITAL IMPROVEMENTS

DEPT/AGENCY:

LINE ITEM	DESCRIPTION	COLUMN 1 2017/2018 ACTUAL EXPENDED	COLUMN 2 2018/2019 RIM APPROV	COLUMN 3 2018/2019 ADDITIONAL/ TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENCUMB-AS OF 4/1/19	COLUMN 5 2019/2020 DEPT/ AGENCY REQUEST	COLUMN 6 2019/2020 APPROVED BD/COML	COLUMN 7 2019/2020 RECOMMENDED BD OF SELECTION	COLUMN 8 2019/2020 RECOMMENDED BD OF FINANCE	COLUMN 9 2019/2020 RIM APPROVED
BOARD OF SELECTMEN:										
55738	FLEET MANAGEMENT PLAN	1,250,000	1,250,000		1,250,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
55797	ADA COMPLIANCE	0	0		0	0	0	0	0	0
	SUBTOTAL BD. OF SELECTMEN	1,250,000	1,250,000	0	1,250,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
INFORMATION TECHNOLOGY										
55805	HARDWARE REFRESH	24,111	25,580		25,580	26,348	26,348	26,348	26,348	26,348
55806	MICROSOFT OFFICE 2016	55,000	0		0	0	0	0	0	0
55807	GIS UPGRADE	50,000	0		0	0	0	0	0	0
	MICROSOFT EMAIL SYSTEM SOFTWARE WITH WINDOW SERVER		29,550		29,550	0	0	0	0	0
55823	MICROSOFT WINDOWS SERVER/EXCHANGE 2016 (PHYSICAL SERVER FOR EMAIL)		15,201		15,201	0	0	0	0	0
55824	REC TRAC SOFTWARE		18,500		18,500	0	0	0	0	0
55831	SAN (STORAGE AREA NETWORK)		42,000		42,000	0	0	0	0	0
55833	SYSLOG SERVER		0		0	12,880	12,880	12,880	12,880	12,880
55843	BACKUP SYSTEM		0		0	10,427	10,427	10,427	10,427	10,427
55844	FD NETWORKED COMPUTER, PHONE, WIFI		0		0	175,000	120,000	120,000	120,000	120,000
55845										
	SUBTOTAL INFORMATION TECHNOLOGY:	129,111	130,831	0	130,831	224,655	169,655	169,655	169,655	169,655
POLICE DEPARTMENT										
54050	AUTOMOTIVE EQUIPMENT	28,278	0	0	0	0	0	0	0	0
55803	PARKING LOT PD/YSB	0	0	0	0	0	0	0	0	0
55808	PHASE II FURNITURE & FLOORING	54,079	0	0	0	0	0	0	0	0
55809	47 TACTICAL VESTS (STEEL PLATED)	18,075	0	0	0	0	0	0	0	0
55810	47 TACTICAL HELMETS	16,027	0	0	0	0	0	0	0	0
55811	UPS FOR POLICE BUILDING	19,735	0	0	0	0	0	0	0	0
55837	INFRARED CAMERAS IN CARS	0	14,380	0	14,380	14,812	14,812	14,812	14,812	14,812
55828	PHASE III FURNITURE & FLOORING	0	82,799	0	82,799	0	0	0	0	0
55830	RANGE IMPROVEMENTS	0	14,000	0	14,000	0	0	0	0	0
55838	ACCIDENT INVESTIGATION					12,000	12,000	12,000	12,000	12,000
55859	ARCHITECTURAL PLANS POLICE BLDG					15,000	15,000	15,000	15,000	15,000
55846	POLICY DIRECTIVES REVAMP & SOFTWARE	0	0	0	0	30,000	30,000	30,000	30,000	30,000
	SUBTOTAL POLICE DEPARTMENT	136,194	111,179	0	111,179	71,812	71,812	71,812	71,812	71,812

TOWN OF WATERFORD
GENERAL FUND
2019-2020 APPROVED BUDGET

10138 CURRENT YEAR CAPITAL IMPROVEMENTS

DEPT/AGENCY:

LINE ITEM	DESCRIPTION	COLUMN 1 2017/2018 ACTUAL EXPENDED	COLUMN 2 2018/2019 RTM APPROP.	COLUMN 3 2018/2019 ADDITIONAL/ TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENCUMBRAS OF 4/1/19	COLUMN 5 2019/2020 DEPT/ AGENCY REQUEST	COLUMN 6 2019/2020 APPROVED BD/COMM.	COLUMN 7 2019/2020 RECOMMENDED BD OF SELECTMEN	COLUMN 8 2019/2020 RECOMMENDED BD OF FINANCE	COLUMN 9 2019/2020 RTM APPROVED
FIRE DEPARTMENT										
55812	FIRE SERVICES-SCBA UPGRADE PROGRAM	100,000	140,000		140,000	0	0	0	0	0
55813	JORDAN - FIRE ESCAPE REPLACEMENT	25,000	0		0	0	0	0	0	0
55814	COHANZIE - FIRE ESCAPE REPLACEMENT									
	QUAKER HILL PARKING LOT	0	0		0	50,000	0	0	0	0
55847	COHANZIE - ROOF REPLACEMENT		0		0	90,000	45,000	45,000	45,000	45,000
	GOSHEN- HALL FLOOR REPLACEMENT	0	0		0	15,000				
SUBTOTAL FIRE DEPARTMENT		125,000	140,000	0	140,000	155,000	45,000	45,000	45,000	45,000

TOWN OF WATERFORD
GENERAL FUND
2019-2020 APPROVED BUDGET

DEPT/AGENCY:

10138

CURRENT YEAR CAPITAL IMPROVEMENTS

LINE ITEM	DESCRIPTION	COLUMN 1 2017/2018 ACTUAL EXPENDED	COLUMN 2 2018/2019 RIM APPROP.	COLUMN 3 2018/2019 ADDITIONAL/ TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENGUMBAS OF 4/1/19	COLUMN 5 2019/2020 DEPT/ AGENCY REQUEST	COLUMN 6 2019/2020 APPROVED BD/COMM	COLUMN 7 2019/2020 RECOMMENDED BD OF SELECTION	COLUMN 8 2019/2020 RECOMMENDED BD OF FINANCE	COLUMN 9 2019/2020 RIM APPROVED
PUBLIC WORKS										
55799	BLOOMINGDALE RD - RECLAIM & REPAVE	0	0	0	0	131,301	0	0	0	0
55848	INDUSTRIAL DRIVE RECLAIM/PAVE	0	0	0	0	264,280	264,280	264,280	264,280	264,280
55849	GALLOWAYS LANE- Reclaim/Pave	0	0	0	0	134,080	0	0	0	0
55850	CHAPMAN AVE/PILGRIM RD	0	0	0	0	133,243	133,243	133,243	133,243	133,243
55860	SOUTH-MILL/PAVE	0	0	0	0	2,754,000	2,754,000	2,754,000	2,754,000	2,754,000
55815	CROSS RD	0	0	0	0	491,760	491,760	491,760	491,760	491,760
55816	VAUXHALL ST. (Hunts Brook Mill & Pave	133,875	0	0	0	0	0	0	0	0
54050	MILL & PAVE KEYNON RD	97,913	0	0	0	0	0	0	0	0
55817	MILL & PAVE LOWER BARTLETT ROAD	46,760	0	0	0	0	0	0	0	0
55819	MECHANIC LIFTS	425,000	0	0	0	0	0	0	0	0
55825	UST REPLACEMENT	0	198,859	0	0	198,859	0	0	0	0
55826	MILL & PAVE MULLEN HILL	0	112,617	0	0	112,617	0	0	0	0
55827	MILL & PAVE MYROCK AVE	0	105,894	0	0	105,894	0	0	0	0
55832	MILL & PAVE STONEHEIGHTS RD	0	181,216	35,493	0	216,709	0	0	0	0
55833	RECLAIM & PAVE	0	598,586	35,493	634,079	3,908,664	3,643,283	3,643,283	3,643,283	3,643,283
SUBTOTAL PUBLIC WORKS										
		703,548	598,586	35,493	634,079	3,908,664	3,643,283	3,643,283	3,643,283	3,643,283
MUNICIPAL BUILDINGS MAINTENANCE										
55803	PARKING LOT - POLICE/YSB	0	0	0	0	0	0	0	0	0
55829	POLICE & PUBLIC SAFETY HVAC STUDIES	0	14,000	0	14,000	0	0	0	0	0
55834	TOWN HALL FIRE SYSTEM	0	72,000	0	72,000	0	0	0	0	0
55836	YSB FIRE SYSTEM	0	38,000	0	38,000	0	0	0	0	0
55851	ADA IMPROVEMENTS YSB/PD	0	0	0	0	87,000	87,000	87,000	87,000	87,000
55852	TOWN HALL BATHROOMS	0	0	0	0	87,500	87,500	87,500	87,500	87,500
55853	AUDITORIUM SEATING UPGRADE	0	0	0	0	12,760	12,760	12,760	12,760	12,760
	SUBTOTAL MUNICIPAL BUILDINGS MAINTENANCE	0	124,000	0	124,000	187,260	187,260	187,260	187,260	187,260
UTILITY COMMISSION										
55821	CCTV Camera & Lateral Launching System	0	0	0	0	110,000	0	0	0	0
	IN-LINE WASTEWATER SOLIDS GRINDERS	0	85,000	0	85,000	85,000	85,000	85,000	85,000	85,000
	SUBTOTAL UTILITY COMMISSION:	0	85,000	0	85,000	195,000	85,000	85,000	85,000	85,000
RECREATION & PARKS										
55835	VETERAN'S FIELD IRRIGATION	0	13,700	0	13,700	0	0	0	0	0
55822	LEARY PARK IRRIGATION	0	47,300	0	47,300	0	0	0	0	0
55838	CHILDREN'S PLAYGROUND	0	25,000	0	25,000	0	0	0	0	0
55820	FIRE APPARATUS ACCESS ROAD	0	14,250	0	14,250	0	0	0	0	0
	REPAIR - EUGENE ONEILL	0	0	0	0	0	0	0	0	0

TOWN OF WATERFORD
GENERAL FUND
2019-2020 APPROVED BUDGET

10138 CURRENT YEAR CAPITAL IMPROVEMENTS

DEPT/AGENCY:

LINE ITEM	COLUMN 1 2017/2018 ACTUAL EXPENDED	COLUMN 2 2018/2019 RUM APPROP.	COLUMN 3 2018/2019 ADDITIONAL/ TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENCUMBRAS OF 4/1/19	COLUMN 5 2019/2020 DEPT/ AGENCY REQUEST	COLUMN 6 2019/2020 APPROVED BD/COMM.	COLUMN 7 2019/2020 RECOMMENDED BD OF SELECTMEN	COLUMN 8 2019/2020 RECOMMENDED BD OF FINANCE	COLUMN 9 2019/2020 RUM APPROVED
55854		0	0	0	55,000	55,000	55,000	55,000	55,000
LEARY BASKETBALL COURT REBUILD									
55855		0	0	0	16,000	16,000	16,000	16,000	16,000
TOWN HALL BASKETBALL COURT									
REPAIR									
55856		0	0	0	23,500	23,500	23,500	23,500	23,500
DOG PARK FENCE REPLACEMENT									
SUBTOTAL RECREATION & PARKS:	0	100,250	0	100,250	94,500	94,500	94,500	94,500	94,500
BOARD OF EDUCATION									
HIGH SCHOOL FIELD ENHANCEMENTS									
SUBTOTAL BOARD OF EDUCATION:	0	0	0	0	1,250,000	450,000	450,000	0	0
LESS: GRANTS/OTHER REVENUE									
TRANSFER OUT	693,022								
59300					2,754,000	2,754,000	2,754,000	2,754,000	2,754,000
FEDERAL/STATE GRANTS									
DEPARTMENT TOTAL	3,036,875	2,539,846	35,493	2,575,339	4,332,891	2,992,510	2,992,510	2,542,510	2,542,510

TOWN OF WATERFORD
GENERAL FUND
2019-2020 APPROVED BUDGET

10140 TRANSFERS TO CAPITAL AND NON-RECURRING EXPENDITURE FUND

DEPT/AGENCY:

LINE ITEM	DESCRIPTION	COLUMN 1 2017/2018 ACTUAL EXPENDED	COLUMN 2 2018/2019 TRIM APPROP.	COLUMN 3 2018/2019 ADDITIONAL TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENCUMBAS O/L 4/1/19	COLUMN 5 2019/2020 DEPT/ AGENCY REQUEST	COLUMN 6 2019/2020 APPROVED BD/COMM	COLUMN 7 2019/2020 RECOMMENDED BD OF SILEC/MIN	COLUMN 8 2019/2020 RECOMMENDED BD OF FINANCE	COLUMN 9 2019/2020 TRIM APPROVED
ASSESSOR										
57639	REVALUATION	75,000	75,000	0	75,000	75,000	75,000	75,000	75,000	75,000
	SUBTOTAL ASSESSOR:	75,000	75,000	0	75,000	75,000	75,000	75,000	75,000	75,000
	INFORMATION TECHNOLOGY									
57790	TOWN WIDE WIFI	25,000	0	0	0	25,000	25,000	25,000	25,000	25,000
57809	CORE SWITCHES & BLADES - EOC TOWN HALL	12,000	12,000		12,000	21,200	21,200	21,200	21,200	21,200
	FIBER UPGRADE					7,000	0			
	TOWN WIDE CAMERA SYSTEM					97,200	0			
	SUBTOTAL INFORMATION TECHNOLOGY:	37,000	12,000	0	12,000	150,400	46,200	46,200	46,200	46,200
	POLICE DEPARTMENT									
	LOCKER ROOM LOCKERS	0	0		0	26,688	0	0	0	0
								0	0	0
	MARINE OUTBOARD MOTORS	0	0		0	4,750	0	0	0	0
	SUBTOTAL POLICE DEPARTMENT	0	0	0	0	31,438	0	0	0	0
	LIBRARY									
57810	HVAC SYSTEMS REVIEW	10,000	0		0	0	0	0	0	0
	LIBRARY HVAC UPGRADE					1,049,200	0	0	0	0
	SUBTOTAL LIBRARY	10,000	0	0	0	1,049,200	0	0	0	0
	FIRE SERVICES									
57777	FIRE SERVICE - SCBA UPGRADE PROGRAM		0		0	0	0	0	0	0
57836	CARPET REPLACEMENT	0	0		0	30,000	30,000	30,000	30,000	30,000
57837	HYDRAULIC EQUIPMENT UPGRADE	0	0		0	50,000	50,000	50,000	50,000	50,000
57838	PRE EMPTION LIGHT REPAIRS	0	0		0	100,000	50,000	50,000	50,000	50,000
57779	COHANZIE RESCUE TRUCK EQUIPMENT		0		0	0	0	0	0	0
57792	OSWEGATCHIE - BUILDING RENOVATIONS	0	1,000,000		1,000,000	1,000,000	0	0	0	0
57825	FIRE DEPT - FIRE STATION TELEPHONE SYSTEM	0	55,000		55,000	0	0	0	0	0
57826	FIRE DEPT - HYDRAULIC EQUIPMENT		50,000		50,000	0	0	0	0	0
57811	GOSHEN RESTROOM RENOVATIONS	0	0		0	0	0	0	0	0
	SUBTOTAL FIRE SERVICES:	0	1,105,000	0	1,105,000	1,180,000	130,000	130,000	130,000	130,000

TOWN OF WATERFORD
GENERAL FUND
2019-2020 APPROVED BUDGET

DEPT/AGENCY: 10140 TRANSFERS TO CAPITAL AND NON-RECURRING EXPENDITURE FUND

LINE ITEM	DESCRIPTION	COLUMN 1 2017/2018 ACTUAL EXPENDED	COLUMN 2 2018/2019 RUM APPROP.	COLUMN 3 2018/2019 ADDITIONAL TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENCUMBRAS OF 4/1/19	COLUMN 5 2019/2020 DEPT/ AGENCY REQUEST	COLUMN 6 2019/2020 APPROVED BD/COMM.	COLUMN 7 2019/2020 RECOMMENDED BD OF SELECTMEN	COLUMN 8 2019/2020 RECOMMENDED BD OF FINANCE	COLUMN 9 2019/2020 RTM APPROVED
EMERGENCY MANAGEMENT										
57794	MOBILE & PORTABLE RADIO REPLACEMENT PROGRAM	250,000	213,447	0	213,447	273,809	273,809	273,809	273,809	273,809
	SUBTOTAL EMERGENCY MANAGEMENT:	250,000	213,447	0	213,447	273,809	273,809	273,809	273,809	273,809
RECREATION & PARKS										
57795	WBP CAUSEWAY BRIDGE		0		0	0	0	0	0	0
57796	TENNIS COURT SURFACE REPAIRS	0	0	0	0	0	0	0	0	0
57797	BABE RUTH BACKSTOP REPLACEMENT		0	0	0	0	0	0	0	0
57798	CHILDREN'S PLAYGROUND CIVIC TRIANGLE ¹ (FUNDING OFFSET OF \$11,000 AVAILABLE)		0	0	0	0	0	0	0	0
57824	WATERFORD BEACH PARK CAUSEWAY BRIDGE(FABRICATION & INSTALLATION)	217,300	0		0	0	0	0	0	0
57813	WATERFORD LITTLE LEAGUE BLEACHER REPLACEMENT	27,678	0		0	0	0	0	0	0
	SUBTOTAL REC & PARKS	244,978	0	0	0	0	0	0	0	0
PUBLIC WORKS:										
57799	JUST REPLACEMENT	0	0		0	0	0	0	0	0
57800	GALLUP LANE RECLAIM/REPAVE	0	0		0	0	0	0	0	0
57695	MUNICIPAL COMPLEX RENOVATIONS		0	800,000	800,000	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000
57814	MILL & REPAVE RICHARDS GROVE ROAD	76,458	0		0	0	0	0	0	0
57829	MILL & PAVE PEPPERBOX ROAD	0	202,804	0	202,804	0	0	0	0	0
57815	REDESIGN/RECONSTRUCT GARDINERS WOOD ROAD (DESIGN/PERMITTING)	287,000	0	0	0	0	0	0	0	0
	SUBTOTAL PUBLIC WORKS	363,458	202,804	800,000	1,002,804	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000

TOWN OF WATERFORD
GENERAL FUND
2019-2020 APPROVED BUDGET

DEPT/AGENCY: 10140 TRANSFERS TO CAPITAL AND NON-RECURRING EXPENDITURE FUND

LINE ITEM	DESCRIPTION	COLUMN 1 2017/2018 ACTUAL EXPENDED	COLUMN 2 2018/2019 RUM APPROP.	COLUMN 3 2018/2019 ADDITIONAL/ TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENCUMBRAS OF 4/1/19	COLUMN 5 2019/2020 DEPT/ AGENCY REQUEST	COLUMN 6 2019/2020 APPROVED BD/COMM.	COLUMN 7 2019/2020 RECOMMENDED BD OF SELEGIMEN	COLUMN 8 2019/2020 RECOMMENDED BD OF FINANCE	COLUMN 9 2019/2020 RUM APPROVED
UTILITIES COMMISSION:										
57802	FORCE MAIN AIR RELEASE VALVES - EVALUATE & REPLACE	13,000	13,000		13,000	0	0	0	0	0
57816	OLD NORWICH PS (STATION REHAB)	100,000	475,000		475,000	375,000	375,000	375,000	375,000	375,000
57817	WASTEWATER PUMP STATIONS -FLOOD PROTECTION	100,000	100,000		100,000	0	0	0	0	0
	FARGO LANE/DOUGLAS HILL WATER TANK REHAB	0	0	0	0	400,000	0	0	0	0
	SUBTOTAL UTILITIES COMMISSION	213,000	588,000	0	588,000	775,000	375,000	375,000	375,000	375,000
MUNICIPAL BUILDINGS MAINTENANCE										
57803	TOWN HALL HVAC SYSTEM	0	0		0	0	0	0	0	0
57804	YSB HVAC	0	0		0	0	0	0	0	0
57805	YSB FLOORING	0	0		0	0	0	0	0	0
57818	TOWN HALL FLOORING	245,000	0		0	0	0	0	0	0
57819	YSB ROOF REPLACEMENT	45,000	0		0	0	0	0	0	0
57839	TOWN HALL EMERGENCY EGRESS	0	0		0	46,000	46,000	46,000	46,000	46,000
	LIBRARY HVAC UPGRADE					0	0			
57840	PLAN OF CONSERVATION DEVELOPMENT	0	0		0	100,000	100,000	100,000	100,000	100,000
	SUBTOTAL MUNICIPAL BUILDINGS MAINTENANCE	290,000	0	0	0	146,000	146,000	146,000	146,000	146,000

TOWN OF WATERFORD
GENERAL FUND
2019-2020 APPROVED BUDGET

DEPT/AGENCY: 10140 TRANSFERS TO CAPITAL AND NON-RECURRING EXPENDITURE FUND

LINE ITEM	DESCRIPTION	COLUMN 1 2017/2018 ACTUAL EXPENDED	COLUMN 2 2018/2019 RTM APPROP.	COLUMN 3 2018/2019 ADDITIONAL/ TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENCUMBRAS OF 4/1/19	COLUMN 5 2019/2020 DEPT/ AGENCY REQUEST	COLUMN 6 2019/2020 APPROVED BD/COMM.	COLUMN 7 2019/2020 RECOMMENDED BD OF SELECTMEN	COLUMN 8 2019/2020 RECOMMENDED BD OF FINANCE	COLUMN 9 2019/2020 RTM APPROVED
BOARD OF EDUCATION										
57806	CLMS ENTRANCE MODIFICATION (SECURITY)	0	0		0	0	0	0	0	0
	HEAT PUMP REPLACEMENT	0	0		0	22,000	0	0	0	0
57841	BUS LOT OFFICE	0	0		0	75,000	75,000	75,000	75,000	75,000
New	CHARIOT SCRUBBERS	0	0		0	27,000				
57842	SCHOOL SECURITY	0	0		0	100,000	100,000	100,000	100,000	100,000
57833	TENNIS COURTS	0	0		0	52,300	52,300	52,300	52,300	52,300
55857	HIGH SCHOOL FIELD ENHANCEMENTS	0	0		0	0	0	0	450,000	450,000
57820	WHS - TURF FIELD AND TRACK	150,000	100,000		100,000	100,000	0	0	0	0
57821	CLMS GLYCOL SYSTEM REPLACEMENT	16,000	0		0	0	0	0	0	0
57822	IT LEARNING BOARDS-END OF LIFE	200,000	200,000		200,000	200,000	200,000	200,000	200,000	200,000
57823	IT SECURITY DVR CAMERAS	30,000	0		0	30,000	0	0	0	0
57827	IT VIRTUAL DESKTOP MAIN PROCESSOR	0	150,000		150,000	150,000	150,000	150,000	150,000	150,000
57828	QH-10 YR RETRO COMMISSIONING	0	30,000		30,000	15,000	0	0	0	0
SUBTOTAL	BOARD OF EDUCATION	396,000	480,000	0	480,000	771,300	577,300	577,300	1,027,300	1,027,300
DEPARTMENT TOTAL										
		1,879,436	2,676,251	800,000	3,476,251	10,452,147	7,623,309	7,623,309	8,073,309	8,073,309
LESS: GRANTS/OTHER REVENUE										
	DEBT SERVICE	682,090	1,000,000		1,000,000	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000
	LOCIP	0	202,804		202,804	0	0	0	0	0
	FEDERAL/STATE GRANTS	0	0		0	0	0	0	0	0
	GRANT - CHILDREN'S PLAYGROUND	0	0		0	0	0	0	0	0
	UNDESIGNATED FUND BALANCE	0	0		0	0	0	0	0	0
TOTAL FUNDING OFFSETS		682,090	1,202,804	0	1,202,804	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000
TOTAL GENERAL FUND APPROPRIATION		1,197,346	1,473,447	800,000	2,273,447	4,452,147	1,623,309	1,623,309	2,073,309	2,073,309