Town of Waterford, Connecticut



ANNUAL
FINANCIAL REPORT
For the Fiscal Year Ended June 30, 2020

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TOWN OF WATERFORD
ELECTED TOWN OFFICIALS
2019 – 2020

FIRST SELECTMAN	Robert J. Brule
BOARD OF SELECTMEN	Jody Nazarchyk Elizabeth Sabilia
TOWN CLERK	David L. Campo
TAX COLLECTOR	Alan Wilensky
REGISTRARS OF VOTERS	Julie F. Watson Jones Patricia Waters
TREASURER	Abbas Danesh
BOARD OF EDUCATION	
Greg Benoit	Marcia A. Benvenuti
Michelle Devine	Pat Fedor
Amanda Gates-LaMothe	Joy Gaughan
Chris Jones	Craig Merriman, Chair
Deborah Roselli-Kelly	
BOARD OF FINANCE	
Ronald Fedor, Chair	John W. Sheehan
Mark Geer, Jr.	Glenn Paterson
Talivaldis Maidelis	Kevin Petchark
Robert J. Tuneski	

BOARD OF ASSESSMENT APPEALS
- Michael Buscetto III
- Marilyn Lusher, Chair
- Gregg Swanson

ZONING BOARD OF APPEALS
- Ann Darling
- Joshua A. Friedman, Chair
- Michelle Kripps
- Warren Mackenzie
- Catherine Lynn Newlin

Alternates:
- Jason Maryeski
- Danielle McCarty
- Darcy Van Ness

REPRESENTATIVE TOWN MEETING
2019 – 2020

First District

Condon, Timothy
Meteivier, Valerie
Gauthier, Nicholas
Steward-Gelinas, Danielle
Swanson, Robert

Second District

Attanasio, Gregory
Cairns, April
Furey-Wagner, Miriam (Mim)
O'Leary, Liam
Olynciw, Theodore
Welch-Collins, Baird

Third District

Antonio Barcciale, Jennifer
Fioravanti, Timothy
Goldstein, Paul
Kohl, Kathleen
Lersch, David
Morgan, Richard
Muckle, Richard

Fourth District

Bono, Michael
Dembek, Thomas
Driscoll, Susan
Elci, Steve
Ritchie, Sally
Rochetti, Michael E.

SENATOR	20TH Senatorial District: Paul Formica
REPRESENTATIVE	38TH Assembly District: Kathleen McCarty

BOARDS AND COMMISSIONS
2019 – 2020

BUILDING BOARD OF APPEALS		Albaine, Jose-Miguel
		Dinoto, Russell, Chair
		Gardner, George L.
		Holmwood, Courtney
		Rowe, Sean
CONSERVATION COMMISSION		Lersch, David L.
		Maidelis, Talivadis
		Muckle, Richard, Chair
		Patterson, Jessica
		Renegar, Geneva
		Stankov, Michael
	Alternates:	Plis, Ivy
		Wainscott, Julie
		Vacant
METROCAST CABLE TELEVISION ADVISORY COUNCIL		Lynch, Brian F.
		McCarty, Kathleen M.
		Vacant
ECONOMIC DEVELOPMENT COMMISSION		Hughes, Stephanie
		Kuvalanka, Ivan J.
		LaCombe, Richard A. Sr.
		Lusher, Edward A.
		Marcks, Kevin, Chair
	Alternates:	Attanasio, Gregory
		Palmer, Eric

BOARDS AND COMMISSIONS
2019 – 2020

EMERGENCY MANAGEMENT ADVISORY COUNCIL

Vacant
Cote, Joseph
Dembek, Thomas J.
Mancini, Joseph
Vacant
Goodhind, Todd
Mahoney, Brett
Margolis, Mitchell S.
Miller, Bruce A.
Pawlak, Erik
Sabilia, Elizabeth
Schneider, Gary
Shewbrooks, Bruce
Brule, Robert J.
Wiseman, Neil

ETHICS COMMISSION

Burnham, Mark
Bush, Olga
Garvin, Steven
Wolfley, Laurie
Zeldis, Martin, Chair
Alternates: Hersom, Cindy
Ritter, Elizabeth B (Betsy)

FIRE COMPANIES

Waterford Fire Engine Company #1, Inc. (Jordan)
89 Rope Ferry Road
Chief: Timothy O'Neill

Quaker Hill Fire Company, Inc.
17 Old Colchester Road
Chief: Vincent Ukleja

Goshen Fire Department, Inc.
63 Goshen Road
Chief: Donald Chapman, Jr.

Oswegatchie Fire Company #4, Inc.
441 Boston Post Road
Chief: Christopher Pafias

Cohanzie Fire Company #5, Inc.
53 Dayton Road
Chief: John Mariano

BOARDS AND COMMISSIONS
2019 – 2020

FLOOD AND EROSION CONTROL BOARD		Callahan, Christopher L. Vacancy Harran, George R. Kuvalanka, Alexander Renegar, Geneva, Chair Welch-Collins, Baird Vacancy
HARBOR MANAGEMENT COMMISSION		Adams, Jane B., Chair Bunnell, Eva DeRosa, Robert Dutton, Robert E. Fine, Phillip Hamsher, James J. Lynch, Brian
	Alternates:	Crocker, Gregory Wise, Fred
HARBOR MASTER		Crocker, David
DEPUTY HARBOR MASTER		Miller, Richard
HISTORIC PROPERTIES COMMISSION		Brooks, Vivian A. Crotty, Patrick Olynciw, Eileen O'Neill, John J., Chair Walters, Debra T.
	Alternates:	Nye, Robert Olynciew, Mark S.
MUNICIPAL HISTORIAN		Nye, Robert M.
PERSONNEL REVIEW BOARD		Maidelis, Talivadis Murphy, Edward K. Negri, Stephen Patterson, Cathy Wells, Rikki W., Chair

BOARDS AND COMMISSIONS
2019 – 2020

PLANNING AND ZONING COMMISSION		Bashaw, John R. Bleasdale, Timothy Bunkley, Joseph, Chair DiBuono, Joseph Massad, Gregory
	Alternates:	Barnett, Karen Maguire, Edwin Vacancy
POLICE COMMISSION		Dimmock, James A., Chair Gamble, Christopher Gelinas, Mark R. Sheridan, Thomas Brule, Robert J.
RECREATION AND PARKS COMMISSION		Erricson, Richard Gardiner, Susan H. Guarnieri, Melissa Hall, Kenny Kanabis, Aspacia Murphy, Edward K. Santos, Traci, Chair Scheiber, Nan Whelan, William J. Jr.
RETIREMENT COMMISSION		Benvenuti, Marcia Driscoll, Susan, Chair Gelinas, Mark R. Miller, Bruce A. Muckle. Richard F. Petchark, Kevin Brule, Robert J.
SCHOOL BUILDING COMMITTEE		Dembek, Thomas Koning, John H. Jr. Muckle, Richard, Chair Nazarchyk, Jody M. Norton, James W. Reid, James M. O'Leary, Liam

BOARDS AND COMMISSIONS
2019 – 2020

SENIOR CITIZENS COMMISSION	Collins, Anita M. Crawford, Dorothy Darling, Anne A. Johnson, James, Rev. Lopes, Dina G. McNamara, Kathleen A. Sanders, Carol Lee, Chair Vlaun, Joyce M.
WATERFORD/EAST LYME SHELLFISH COMMISSION	Waterford Members: Benvenuti, Marcia Kelly, J. Patrick, Co-Chair Miller, Richard R. Tytla, Lawrence Wise, Fred East Lyme Members: Bowlen, Thomas Harris, Peter, Chair Kanter, Eric N. Spakowski, Paul
WATERFORD SHELLFISH COMMISSION	Calkins, Chris Drennen, Raymond Francolino, Thomas J. Havens, Leonard Lawson, Douglas, Chair Malley, Thomas Alternates: LaBelle, Tiger Vacancy (2)
SOUTHEASTERN CT REGIONAL RESOURCES RECOVERY AUTHORITY	Schneider, Gary Matheson, Daniel
SOUTHEASTERN CONNECTICUT TOURISM REPRESENTATIVE	Wolman, Robyn
UTILITY COMMISSION	Green, Peter M., Chair Kirkman, Kenneth Negri, Stephen J. Pinkham, Rodney A. Valentini, Raymond L.

BOARDS AND COMMISSIONS
2019 – 2020

YOUTH SERVICE BUREAU ADVISORY COUNCIL	Ryan, Gene
	Valentine, Davonta
	Santangelo, Melina
	Buscetto, Michael, Chair
	Cash, Sheila
	Concasia, Dorothy
	Gorman, Dani
	Mahoney, Brett
	Sullivan, Kerry
	Moger, Alison
	McNamera, Erin
	Cristofero, Michael
	Smith, Jen
	Moger, Aldan
	Brule, Robert J.
	Sylvestre, Megan

PROFESSIONAL STAFF
2019 – 2020

Assessor	Paige Walton
Building Official	John Murphy
Chief of Police	Brett Mahoney
Emergency Management Director	Steven Sinagra
Finance Director	Kimberly Allen
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	Gary Schneider
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	Jill Pisechko

JUSTICE OF THE PEACE 01/02/2017 - 01/04/2021
ALPHABETICAL

LAST	FIRST	INITIAL	ADDRESS	TOWN	ST	ZIP	DEM	REP	Un	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 Dr.	Waterford	CT	06385	D			
Barry	Lisa	Marie	5 Gunshot	Waterford	CT	06385		R		
Bendfeldt	E.	Peter	2 B Lane	Waterford	CT	06385		R		
Bendfeldt	Joan	H.	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 Rd.	Quaker Hill	CT	06375		R		
Cairns	Kacey Leigh		30 Old Colchester Rd.	Quaker Hill	CT	06375		R		
Cairns	Ryan	W.	30 Old Colchester Rd.	Quaker Hill	CT	06375		R		
Callahan	Christopher		69 North Road	Waterford	CT	06385	D			
Campo	David	Lee	3 Colonial Drive	Waterford	CT	06385		R		
Corriveau	Robert	William	296 Millstone Rd. East	Waterford	CT	06385	D			
Cramer	Edward	I.	22 Alewife Rd.	Waterford	CT	06385	D			
Crawford	Norman	K.	10 Graham St.	Waterford	CT	06385		R		
Darling	Anne	A.	132A Shore Road	Waterford	CT	06385		R		
Dinoto	Russell	G.	38 Goshen Rd.	Waterford	CT	06385		R		
Donovan	William	Patrick	310 Boston Post. #88	Waterford	CT	06385	D			
Doshna	Eric	Scott	10 Warwick Terrace	Waterford	CT	06385	D			
Driscoll	Susan		205 Rope Ferry Rd.	Waterford	CT	06385	D			
Dubose	Saundra		1 Best View Rd.	Quaker Hill	CT	06375	D			
Filippetti	Joseph	M.	11 Hillcrest Dr.	Waterford	CT	06385	D			
Fine	Susan		20 Jordan Cove Road	Waterford	CT	06385	D			
Finn	Joyce	W.	24 Jordan Cove Rd.	Waterford	CT	06385		R		
Fishbone	Stuart	J.	6 Giovanni Drive	Waterford	CT	06385		R		
Fontaine	Wendy	Louise	13 R Burlake Rd.	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 Road 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		

JUSTICE OF THE PEACE 01/03/2017 - 01/04/2021
ALPHABETICAL

LAST	FIRST	INITIAL	ADDRESS	TOWN	ST	ZIP	DEM	REP	Un	GRN
Kamishlian	John	Paul	3 Deborah Street	Waterford	CT	06385	D			
Kane	Sean	P	P.O. 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			G
Kirkman	Kenneth	W.	344 Great Neck Rd.	Waterford	CT	06385		R		
Koletsky	Ann	M.	9 Quinley Way	Waterford	CT	06385		R		
Kriet	Keith	William	7 Cross Drive	Waterford	CT	06385	D			
Kushigian-Secor	Julia	Alexia	8 Quarry Rd.	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	Katie		960 Hartford Road	Waterford	CT	06385		R		
Maidelis	Talivaldis		38 Beacon Hill Road	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 Rd.	Waterford	CT	06385		R		
McCaslin	Susan	A.	105 Ridgewood Ave.	Waterford	CT	06385	D			
McNeeley	Alan	D.	24 Jordan Cove Rd.	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 Rd.	Waterford	CT	06385	D			
Nye	Robert	M.	96 Rope Ferry Rd.	Waterford	CT	06385	D			
Olynciw	Theodore		62 Twin Lakes Drive	Waterford	CT	06385	D			
Ormond	Margaret	Y.	114 Butlertown Rd.	Waterford	CT	06385	D			
Panciera	Barbara	A.	14 Riverside Drive	Waterford	CT	06385		R		
Parise	Joseph	A.	41 Devonshire Drive	Waterford	CT	06385		R		
Pezzolesi	Kristin		48 New Shore Road	Waterford	CT	06385		R		
Pinkham	Rodney	A.	23 Jordan Terrace	Waterford	CT	06385		R		
Plis	Ivy	Louise	21 Dimmock Road	Waterford	CT	06385		R		
Provatas	Rita		36 Niantic River Rd.	Waterford	CT	06385	D			
Rochester	Steven		1081 Hartford Road	Waterford	CT	06385		R		
Sabilia	Elizabeth	A	132 Oswegatchie Road	Waterford	CT	06385	D			
Scarpa	Kenneth	P.	108R Bloomingdale Rd.	Quaker Hill	CT	06375	D			
Sheehan	John	W.	19 Laurel Crest Dr.	Waterford	CT	06385	D			
Sheridan	Thomas	A.	318 Great Neck Rd.	Waterford	CT	06385	D			
Strutt	George	R.	33 Roseleah Dr.	Waterford	CT	06385	D			

JUSTICE OF THE PEACE 01/07/2013 - 01/02/2017
ALPHABETICAL

LAST	FIRST	INITIAL	ADDRESS	TOWN	ST	ZIP	DEM	REP	Un	GRN
Swanson	Gregg	A.	119 Shore Road	Waterford	CT	6385		R		
Thompson	Mary	A.	10 R Old Mill Rd.	Quaker Hill	CT	06375			U	
Voyer	Lawrence	R.	6 Third Avenue	Waterford	CT	06385	D			
Welch-Collins	Baird		9 Farmstead Lane	Quaker Hill	CT	06375				G
Whelan, Jr.	William	J.	3 Sandy Hollow Rd.	Waterford	CT	06385			U	
White	George	Cooke	22 New Shore Rd.	Waterford	CT	06385		R		
Yother	Elizabeth	M.	226 Great Neck Rd.	Waterford	CT	06385		R		

BOARD OF SELECTMEN

2020 ANNUAL REPORT

ROBERT J. BRULE, FIRST SELECTMAN
JODY NAZARCHYK, SELECTWOMAN
ELIZABETH SABILIA, SELECTWOMAN
CINDY DUPOINTE, EXECUTIVE ASSISTANT

It has truly been an honor to serve the Town of Waterford this year as the First Selectman. To me, commitment is truly the most important piece serving our community. I value trust, communication, dignity, inclusion and always putting the Waterford community at my forefront.

Community Engagement ***Capital Projects*** ***Planning & Economic Development***
Fleet Management Plan ***Budget Management***

The pandemic created an understandable hardship for various businesses and residents within our community. As a town, we worked tirelessly with businesses, volunteers, the Cactus Jack Foundation, Waterford Rotary and Waterford Youth & Family Services to create the "Waterford Cares" initiative. In doing so, we focused efforts and attention on the needs of our residents, emotionally, financially, spiritually and physically. We hosted the 2020 Waterford High School Graduation Ceremony at Waterford Beach, held multiple Food Drives at Town Hall, focused on community outreach for those in need, and addressed the local impact of food insecurity. Finally, we successfully donated and delivered full Thanksgiving dinners to our seniors and veterans in town. We created the Waterford Veterans Coffeehouse, a group that connects Veterans at monthly meetings and provides breakfast free to Veterans at Filomenas Restaurant. This Veterans group is organized by local volunteers in Waterford and supported by the Waterford Youth & Family Service Bureau. It's mission is simply providing for Waterford Veterans who have served so courageously in various military branches. We honored our veterans and extended the town's sincere appreciation on Veterans Day by giving out personalized blankets to Waterford Veterans. Community engagement is the component of strong economic and social transformation in a community as great as Waterford. The involvement of community engagement has created an effective, sustainable and vibrant town. Leaders in town, board members and commissioners established partnerships with



local businesses and non-profits and through committed volunteerism, has resulted in the development and implementation of creative initiatives and key safety principles providing a solid foundation of community participation. As many of us adjusted to the COVID-19 pandemic, the safety of our community continues to be my highest priority. Partnering with Ledge Light Health District to host free community Flu Shots and COVID-19 testing at Waterford High School assured we had the convenience of in-town testing and commitment to residents' safety. Through communication with Ledge Light Health District, we have also offered the Town of Waterford to be a Regional Host for the COVID-19 Vaccine in 2021.

Our community is now stronger and safe with 24/7 emergency response teams. The Town of Waterford now has 24/7 ambulance coverage, 24/7 police officer coverage and 24/7 fire service coverage in town. All volunteer fire fighters are now eligible to receive stipends for their time protecting our community while two crews of paid fire fighters are on shift at all times in town (Jordan FD in the south end of town and Cohanzie FD in the north end of town). In 2020, we signed an agreement with the Waterford Ambulance Service (WAS) to provide residents 24/7 ambulance coverage. This formal agreement assures the Town of Waterford complies with the Federal Fair Labor Standards Act and contracts out its ambulance service, to ensure that EMS calls in town are responded to within the desired timeframe. In 2020, we approved a capital expense for body cameras for the Waterford Police Department, which are in addition to vehicle cameras already in use. In 2020, we created a Full-Time Emergency Management Director position, which will ensure the Town of Waterford continues to assess its Emergency Evacuation, Disaster and KI Distribution Plans, discussing pandemic health concerns with our Public Health Director, coordinate the training of Dispatchers and updating the CAD system. In addition, we purchased a 3-year contract with Everbridge, an integrated communication technology system providing residents in Waterford immediate warnings, messages and necessary community updates. This Everbridge technology will also assist Department Heads in reaching out to constituents and employees for any and all messaging, quickly, efficiently and in real time. In the end, Everbridge will create a phone-based communication tool that will provide customer service and customer satisfaction. Finally, to review response times of emergency responders, we have created CAD Data Reports that enable Police, Fire and EMS dispatched data to be reviewed regularly and assure residents we are providing responsible coverage. A 2019 survey completed by the Planning Department showed a need for



improved communication, therefore, social media Facebook pages were created by the First Selectman and Emergency Management Department to provide information and community updates to residents. Town Hall has had interior updating to create a welcoming environment for the Waterford Community. The Town Hall Art Gallery is now a showcase for local artists to display their amazing skill set and to allow the community to see such talent, to take a self-care moment and take in the calmness and the beauty of peaceful art. New signage has been ordered in warm and welcoming colors, in addition to creating a consumer friendly approach that allows offices to be easily located.

Capital Projects



The long-range capital plan remains a key focus to accomplishing our goals while maintaining a prudent view of the budget. The long-range capital plan focused on funding for the Waterford Beach Restroom and ADA Sidewalk Project, IT upgrades and equipment and continued review of the town's Fleet Management Plan. Accessibility for residents around town continues to be a priority for capital projects, as well as, town infrastructure. Creating an inclusive environment has always been a large vision of mine aimed at making a difference in an individual's life, which was highlighted in 2020 with the Waterford Beach Restroom & ADA Sidewalk. The two Luxury portable restrooms (one located near the Summer Music venue and one located on the Causeway), Showers, Water Fountains, Concrete Sidewalk and a Mobi-Mat offering a safe, well-drained, firm and stable surface for individuals needing wheelchairs, strollers or walkers to access the beach and water. Lastly, the town replaced the roof at The Barn at the Eugene O'Neill Theatre Center.

Waterford continues to be on a path that is stable and constantly improving. Waterford continues to effectively pay down its school bonding responsibilities, that includes past school construction projects and the current $17M Municipal Complex Project on 1000 Hartford Road. We continue to be creative to increase efficiencies by introducing new program software in the Recreation & Parks Department and we are continually updating technology to keep resident's information safe, and above all else, taking pride in the work done and being customer friendly. We continue to look for new and exciting economic development that will have long term effects and will enhance our Net Taxable Grand List, including redefining commercial spaces, working closely with the Planning & Zoning Department to create new zoning regulations that



will help attract future regional commercial, housing, healthcare, educational and recreational development. This new approach in the Planning & Zoning Department will provide the town much needed flexibility as it responds to the impact of Covid-19 on the private sector, the economy and the financial impact on residents.

Planning & Economic Development



Planning and Zoning has been very busy with new development applications and a record number of permits, most likely due to Covid-19, and homeowner remodels and repairs. The town has recently hired a zoning enforcement official and filled the open assistant building official position, which will expedite construction projects and customer service. The Planning Director continues to work closely with the Economic Development Commission as it navigates the impact of the pandemic. The Planning Director is in close contact with the Crystal Mall and abutting landlords to continue to support Simon Properties, as needed. In addition, the Planning Department continues to assess economic development options for the property. Over the past year there has been a positive response to "filling empty storefronts", attracting new businesses and supporting existing Waterford businesses. We worked diligently with local restaurants, long-term care facilities, retail stores and residents to help those who needed support.

As scheduled, Waterford PARC Luxury Apartments opened in the spring and filled nearly all 80 units within months. As a result of their success, Waterford Central recently applied and received approval to create twice the number of luxury apartments down the street on Willetts Avenue, including an outdoor pool, clubhouse and garage units for additional storage for residents. Waterford Central envisions every unit being filled quickly, providing the town additional tax revenue with limited town services needed. The grand opening of Ollies Superstore store at the former King Buffet and Joanne's Fabrics has opened. Hartford Healthcare has begun construction on their multi-million-dollar medical office building, housing 7 privately run health care offices and is expected to generate new jobs and filling the void left at the old Toys-R-Us. Ace Hardware is currently looking at opening near Planet Fitness. In November 2020,



Greenskies Energy was approved by the state's Siting Council to create a 75-acre solar field off Waterford Parkway North, which could provide an estimated $450k in annual taxes. FabCon concrete business, the world's largest pre-fab concrete manufacturer, is currently in the final stages of Special Permit approvals to purchase and build a state-of-the-art manufacturing plant on the old airport property on Waterford Parkway South. While the town of Waterford purchased a small lot of land which abutted our town-owned kayak launch on Alewife Cove, thus doubling the waterfront access to residents. Environmentally, we have successfully removed the two septic tanks located in the flood plains at Waterford Beach Park. We successfully completed 1600 feet of trench work for city sewer and water from the entrance at Waterford Beach all the way to the Causeway restroom, ensuring electrical conduit remains 6ft above the flood plain, to meet federal regulations. Cohanzie School property is looking for a potential buyer to redevelop the property. The former Southwest School property is vacant and plans and discussions have started for developing the property responsibly.

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 for Department Heads to get better returns on our auctioned vehicles and removing unnecessary vehicles from the plan. We are constantly reviewing the plan for accuracy and efficiency moving forward and a plan is in place to "share" vehicles inter-departmentally.

Budget Management



The Town of Waterford enjoyed a tax decrease this year! We continue to see modest growth in new businesses coming into town and saw an increase in the Grand List for the 6th consecutive year. Most recently, our Town has completed several projects, embarked on some new programs and continues to work on process improvement and customer service. We continue to proudly develop a working budget for our town that supports the critical services programs we enjoy while minimizing the growth of the taxpayer's burden. We have continued that philosophy with a minimal increase in the budget and a continuing to increase efficiencies, review attrition, and assess job descriptions throughout town.

We continue to value the knowledge and experience of our long-term employees. We have recruited new talented employees to our workforce, which has created opportunities for new initiatives and ideas. The FY22 Budget will look to increase Capital funding including; more roads in town being paved, pump stations and water/sewer line maintenance, creation of walking trails and a Farmers Market in the Civic Triangle, Sidewalk capital plan, Amphitheatre at Waterford Beach for Summer Music.

Conclusion

Waterford has grown in traffic and services. We have some of the largest retail shopping facilities in the State, we are home to two nuclear power plants, miles and miles of coastline to patrol. These provide some obstacles for our town, but I am proud to say that our staff team continues to meet these challenges every day with resiliency and a positive outlook. We have additional growth and development in our forecast 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 2020. Waterford has 219 years of history and our future reflects the substantial achievements of our successful past. I will continue to work diligently for all Waterford residents and continuously plan for our future. One town, one team!



FIFTEEN ROPE FERRY ROAD
WATERFORD, CT 06385-2886

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

OFFICE OF THE TAX COLLECTOR
Fiscal Year 2020 Annual Report

The Tax Office submits the following Annual Report for the Fiscal Year ended June 30, 2020.

The mill rate of 27.98 mills was set by the Board of Finance on May 8, 2019, generating a total levy at July 1, 2019, of $92,085,739.80 from the October 1, 2018 Grand List. This represented an increase of 2.4% over the prior year's levy. Lawful adjustments and corrections of $536,229.69 throughout the year, and transfers to suspense of $36,864.95, reduced the adjusted levy to $91,512,645.16.

On May 6, 2019, the Representative Town Meeting established the following collection schedule for Fiscal Year 2019: Real estate bills over $100 were to be collected in two equal installments due July 1, 2019, and January 1, 2020. 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, 2019. Motor vehicle supplemental bills were to be collected in one installment due January 1, 2020. Bills were collectible without penalty through the first business day of the following month, by State statute.

On May 20, 2020, the Board of Finance approved a suspense list of $36,864.95 as submitted. The accounts were transferred to suspense on May 21, 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 $19,552.83.

The Tax Office achieved a collection rate of 99.43% as of June 30, 2020, on the bills from the 2018 Grand List:

2018 Grand List - Adjusted Levy	Taxes Collected	Taxes Uncollected	Collection Rate
$92,177,659	$91,644,511	$525,341	99.43%

This was 0.03% percentage points below the collection rate of 99.46% achieved in Fiscal Year 2019.

At July 1, 2019, total taxes of $1,144,049 were uncollected from all prior year tax levies. Collections of $477,918 in Fiscal Year 2020 reduced this balance to $666,130. Further

reductions due to Assessor adjustments, refunds of overpayments, and transfers to suspense, resulted in previous years' uncollected taxes at June 30, 2020, of $683,864. This is an increase of $30,377 or 5% over the prior year's figure. Interest of $297,219 and fees of $23,204 were collected from all prior year levies during the fiscal year.

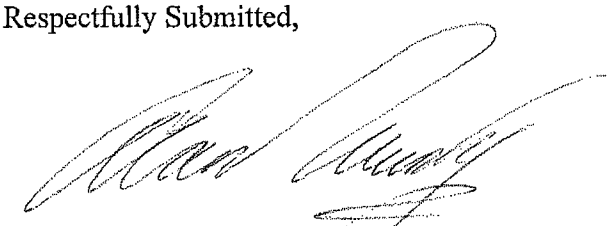
In response to uncollected tax dollars, the tax office kept up its efforts to collect past due property taxes. We continued to refer delinquent real estate accounts to our town attorneys for collection. Through our attorneys, a total of $482,767 was collected in Fiscal Year 2020 on real estate accounts that had been referred to them. In addition, the Tax Office continues to utilize the Rossi Law Office collection agency to aid in the collection process. Rossi Law Office collected $163,798 for the Town of Waterford in Fiscal Year 2020.

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 2020, a total of $3,068,673 was collected in this manner, an increase of 30% 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 2019, lockbox collections amounted to 2.3% 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
Waterford Tax Collector

FIFTEEN ROPE FERRY ROAD
WATERFORD, CT 06385-2886

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

Town Clerk's Office
FY 2020 Annual Report
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. Statutory requirements continue to change and along with the ongoing pandemic we have stayed up to date through education, the Connecticut Town Clerks' Association, and working closely with other Town Departments.

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, experience and adapting to and ever changing environment.

We continue to focus on making the Town Clerk's office more accessible to the public. COVID reinforced the need to continue updating the website as the Clerk's office has had to absorb additional responsibilities as emergency orders were issued, personnel changes during COVID, and ZOOM becoming a part of every meeting. Links and forms continue to be added, reducing the amount of phone calls, email inquiries, and mailings. We have continued to move forward with back scanning of the land records. Land records can now be viewed back to March of 1998, making retrieval and access much more convenient. This will be an ongoing project allowing us to focus on records retention, preservation and other projects. The scanning of minutes for all boards and commissions continue as an ongoing duty. These are 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.

Revenues returned to the general fund in FY'20 totaled $498,492, up slightly from FY'19 ($496,183). With department expenditures at $259,299, this office generated a net income for the town in the amount of $239,193, a 2.5% increase from FY'19.

Vital Statistics: 143 births (137 last year), 344 deaths (289 last year), and 210 marriages (254 last year). Harkness Memorial State Park continues to be a popular place to be married, especially for couples out-of-town as well as out-of-state. Following the national trend, more and more couples are marrying in their 30s.

The November 5, 2019, Municipal Election brought out 41% of registered voters. This was an increase of 2% from four years earlier.

Once again we were approved for the State Library grant. The amount of the grant this year was $5,500. Funds will be used towards a minutes preservation project in accordance with the guidelines of the grant.

Going forward we are committed to updating the office. As always, we will take advantage of any free or low cost updates offered through networking, the state, or the Connecticut Town Clerks' Association.

We continue to place an emphasis on education. The Assistant Town Clerk continues to take courses towards earning her Certified Connecticut Town Clerk degree, but due to COVID was unable to sit for the exam. I expect the Connecticut Town Clerks Association will arrange to offer the exam virtually in 2021. We continue to take advantage of conferences and other educational offerings through the State and the Town Clerk's Association.

Respectfully submitted,

David L. Campo, CCTC
Town Clerk & Registrar of Vital Statistics

FIFTEEN ROPE FERRY ROAD

WATERFORD, CT 06385-2886

Assessor's Office
FY 2020-2021
GL 2019
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. Three categories of property; real estate, motor vehicle and business personal property, comprise the grand list. In compiling the annual grand list office staff regularly reviews and inspects ongoing improvements made to real property, conducts reviews and audits of business personal property equipment and maintains and values all vehicles located within the Town of Waterford as of the October 1st assessment date.

The Assessor's Office is also responsible for the administration of numerous state-mandated and local option tax exemptions and abatements such as the Tax Relief for the Elderly, Veterans, Blind and Disabled programs. In addition to the appraisal, classification and recording of all property the Assessment division must analyze and properly reflect all property transfers and ownership changes in order to maintain an accurate and current CAMA database.

Our goal is to perform responsible assessment, appraisal and administrative work to ensure uniformity and an equitable distribution of the tax burden. As well we strive to ensure that computerized records are regularly and efficiently updated to permit prompt public access to records and to enable statutory and statistical revaluations to proceed proficiently. This includes the maintenance of accurate tax/GIS maps which requires processing and recording changes resulting from subdivisions, assemblage, boundary agreements and surveys.

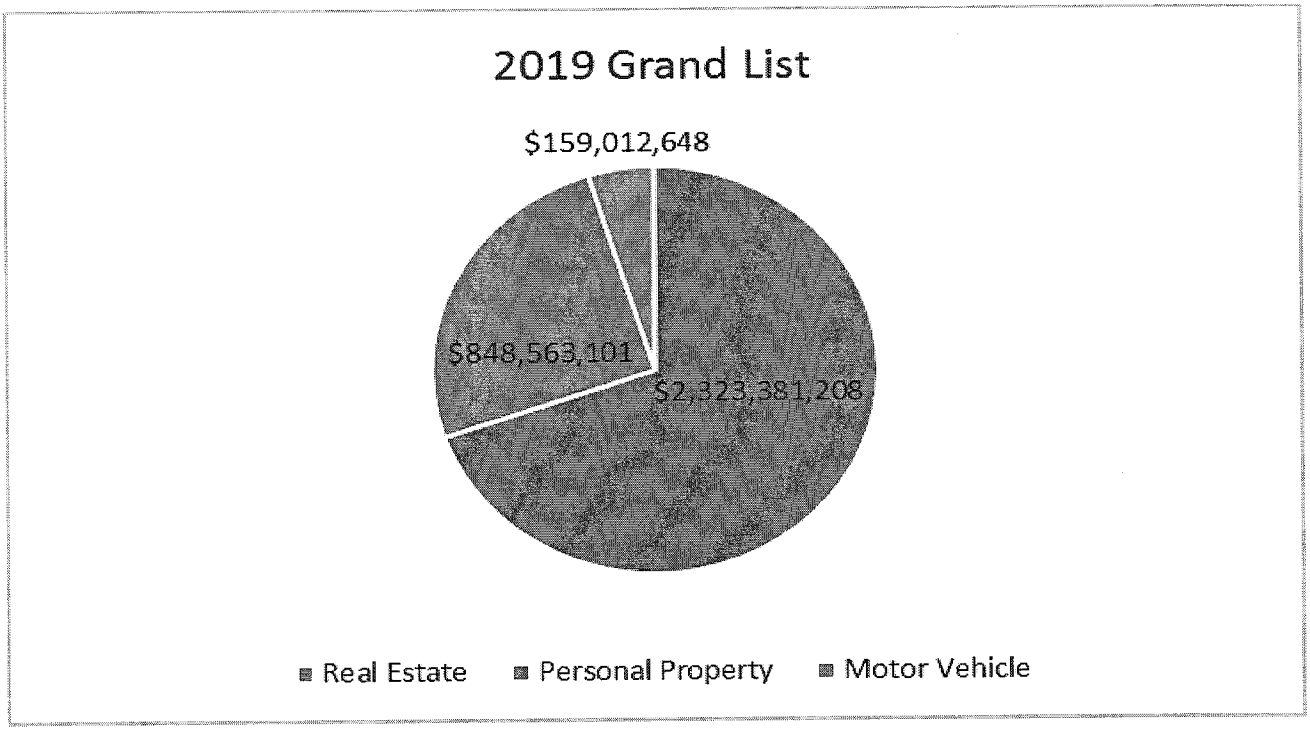
The Assessment Department continues to incorporate various technological advances including online personal property declaration filing, as well as staff education, to improve our administrative processes and increase our efficiency in serving the public.

Before corrections and Board of Assessment Appeals adjustments the 2019 Net Grand List totaled $3,332,549,847. The Board of Assessment Appeals met remotely via zoom in the month of April and reduced the Net Grand List by $1,592,890 The final 2019 taxable net Grand List as reported to OPM was:

$3,330,956,957

2019 Grand List summary:

2019 GRAND LIST OF TAXABLE AND EXEMPT				
TYPE OF ACCOUNT	# OF ACCOUNTS	GROSS ASSESSMENT	TOTAL EXEMPTIONS	TOTAL NET VALUE
REAL ESTATE REGULAR	9033	$2,328,311,374	$34,943,346	$2,293,368,028
REAL ESTATE ELDERLY HOMEOWNERS	245	$32,394,810	$1,314,500	$31,080,310
TOTAL REAL ESTATE TAXABLE	9278	$2,360,706,184	$36,257,846	$2,324,448,338
REAL ESTATE EXEMPT	294	$283,248,350	$283,248,350	
REAL ESTATE TOTALS	9572	$2,643,954,534	$319,506,196	$2,324,448,338
PERSONAL	1231	$875,574,050	$26,487,769	$849,086,281
MOTOR VEHICLE	20522	$161,231,078	$2,215,850	$159,015,228
Total PP & MV	21753	$1,036,805,128	$28,703,619	$1,008,101,509
FINAL TOTAL	31325	$3,680,759,662	$348,209,815	$3,332,549,847
FINAL TOTAL TAXABLE M13	31325	BAA CHANGE	$1,592,890	$3,330,956,957



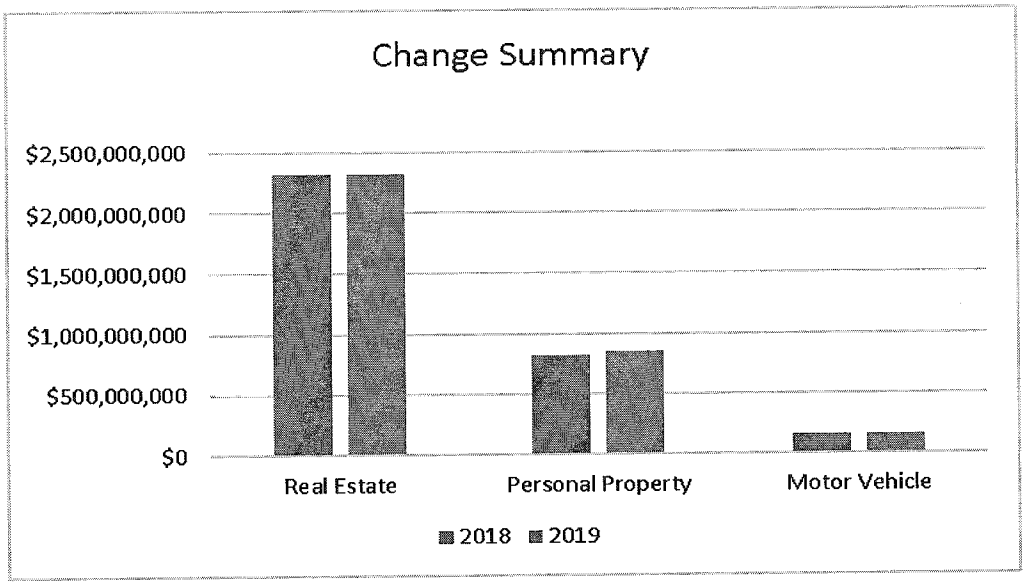
Summary of Change

The 2019 Assessor's Grand List realized a net increase of $30,443,362 or a net change of .92%. This Grand List growth is primarily the result of an increase in business personal property and motor vehicle valuations. The net decrease in real estate is due primarily to the stipulated judgment for the five parcels appealed by Crystal Mall LLC for the 2017 Grand List forward. An overall assessment reduction in the amount of $13,390,360 to the 2018 Grand List values for Crystal Mall was carried forward for the 2019 Grand List. The $13M reduction was substantially offset this year however by Dominion's real property increase of $3.2M and an additional $9M in new construction/improvements town-wide.

- The Grand List 2019 change in each component is the result of:
- Personal Property- Values increased by 3.53% led by changes made at the Millstone Nuclear Power Plant as well as personal property additions by both CL&P and Yankee Gas.
- Real Estate- There was a slight decrease of .11% due to the Crystal Mall stipulated judgments and BAA changes that were largely offset by Dominion's real property increase and an increase in new construction and improvements town-wide.
- Motor Vehicle – The 2019 Grand List increased by 2.54%.

Component	2018	2019	% Change
Real Estate	$2,325,849,456	$2,323,381,208	-0.11%
Personal Property	$819,597,619	$848,563,101	3.53%
Motor Vehicle	$155,066,520	$159,012,648	2.54%

ASSESSMENT $ CHANGE



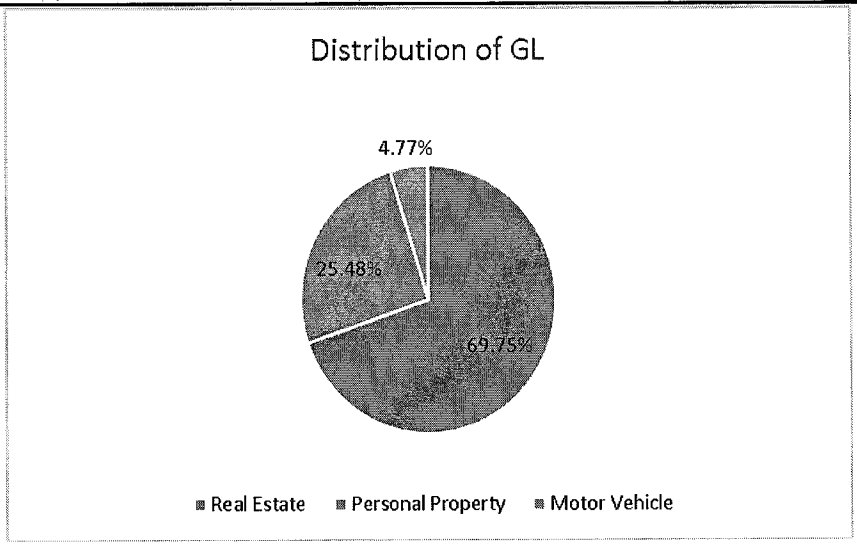
Distribution of Grand List

The Grand List is made up of 3 Stratums; Real Property, Personal Property and Motor Vehicles. The percentage distribution historically remains consistent. The charts below illustrate our Grand List structure overall and compares each sub-category of real estate and its contribution to the total net grand list.

2019 Grand List	
Total Real Estate	69.75%
Personal Property	25.48%
Motor Vehicle	4.77%
Total	100.00%

2018 Grand List	
Total Real Estate	70.47%
Personal Property	24.83%
Motor Vehicle	4.70%
Total	100.00%

Net Grand List Comparison by Category 2018 to 2019					
Category	**2018 Grand List Post BAA**	**2019 Grand List Post BAA**	**$ VARIANCE**	**% VARIANCE**	**% GRAND LIST**
Net Real Estate					
Residential	$ 1,490,620,530	$ 1,487,296,141	$ (3,324,389)	-0.22%	44.65%
Commercial	$ 820,307,754	$ 821,440,373	$ 1,132,619	0.14%	24.66%
Industrial	$ 333,682,030	$ 334,150,890	$ 468,860	0.14%	10.03%
Total Gross Real Estate	$ 2,644,610,314	$ 2,642,887,404	**$ (1,722,910)**	**-0.07%**	79.34%
Exemptions	**$ (318,760,858)**	**$ (319,506,196)**	**$ 745,338**	0.23%	
Total Net Real Estate	$ 2,325,849,456	$ 2,323,381,208	**$ (2,468,248)**	**-0.11%**	69.75%
Personal Property	$ 843,989,110	$ 875,070,820	**$ 31,081,710**	3.68%	26.27%
Exemptions	**$ (24,391,491)**	**$ (26,507,719)**	**$ 2,116,228**	8.68%	
Total Net Personal Property	$ 819,597,619	$ 848,563,101	**$ 28,965,482**	**3.53%**	25.48%
Motor Vehicles	$ 156,473,430	$ 161,228,498	**$ 4,755,068**	3.04%	4.84%
Exemptions	**$ (1,406,910)**	**$ (2,215,850)**	**$ 808,940**	57.50%	
Total Net Motor Vehicles	$ 155,066,520	$ 159,012,648	**$ 3,946,128**	**2.54%**	4.77%
Total Net Grand List	**$ 3,300,513,595**	**$ 3,330,956,957**	**$ 30,443,362**	**0.92%**	**100.00%**



Top Ten Taxpayers Grand List 2019 RE/PP & Combined		
REAL ESTATE	**Net Assessment**	
Dominion Energy Nuclear CT Inc MP#3	$	250,969,953
Dominion Energy Nuclear Connecticut Inc	$	127,943,330
Dominion Energy Nuclear CT Inc MP#2	$	71,681,543
Crystal Mall LLC (Mall Stores)	$	30,690,018
Centro GA Waterford Commons LLC	$	29,145,260
Chase Crossroads Waterford Square	$	13,976,930
Mass Municipal Wholesale Electric Co	$	12,522,597
Wal-Mart Real Estate Business Trust	$	12,283,794
VTR Northeast Holdings LLC	$	11,815,950
Charter Oak Federal Credit Union	$	11,307,540
PERSONAL PROPERTY	**Net Assessment**	
Dominion Energy Nuclear Connecticut Inc.	$	665,045,998
Connecticut Light & Power Company	$	88,816,770
Mass Municipal Wholesale Electric Co	$	13,113,340
Yankee Gas Services Co	$	7,010,510
Green Mountain Power Corp	$	4,726,266
Wal-Mart Stores East LP	$	2,815,810
WG Crossroads Place LLC	$	2,758,770
Mago Way Realty LLC	$	2,623,560
Constitution Eye Surgery Ctr East LLC	$	2,322,800
Coca Cola Bott Southeastern NE	$	2,231,490
COMBINED	**Net Assessment**	
Dominion Energy Nuclear Connecticut Inc.	$	1,115,640,824
Connecticut Light & Power Co	$	88,816,770
Crystal Mall LLC	$	30,690,018
Centro GA Waterford Commons	$	29,145,260
Mass Municipal Wholesale Electric	$	25,635,937
Chase Crossroads Waterford Square	$	13,976,930
Charter Oak Federal Credit Union	$	13,435,610
Wal-Mart Real Estate Business Trust	$	12,283,794
Sonalysts Inc.	$	12,183,700
VTR Northeast Holdings LLC	$	11,815,950

Assessment Administration

Governor Lamont signed several executive orders that affected assessment procedure:
EO 7CCC: Board of Assessment Appeals Timelines
EO 7I: Extension Deadlines and Waiver of Penalties Related to Assessment
EO 7S: Tax Relief Program; I&E Program; Revaluation Inspections
EO 7JJ: Local Option Tax Relief Programs

The Board of Assessment Appeals conducted hearings via zoom teleconferencing in April over the course of four sessions. Assessment staff assists the board by performing the following duties: appellant appointment scheduling; legal ad postings; records and files meeting minutes; updates assessment changes in the CAMA and QDS systems and mails action notices to all appellants per state statute.
In total the Board heard **38** appeals and made **25** changes. The Board chose to hear appeals for commercial and industrial properties with assessed values over $1M and made **1** change to properties in this category.

Total BAA 2019 GL reductions by category

	# Appeals	# Changes	# No Changes	Total Reductions
Real Estate	12	11	1	$ (703,480.00)
Personal Property	18	11	7	$ (523,180)
Motor Vehicle	5	2	3	$ (2,580)
RE C&I Appeals w/ Assessments over $1M	3	1	2	$ (363,650)
	38	25	13	$ (1,592,890.00)
Not Heard				
Incomplete/Late Filings	5			
Total Not Heard	5			

Note Gross Personal Property was reduced by $503,230 and personal property exemptions increased by $19,950 resulting in a total net reduction of **-523,180.

Real Estate:

Sales questionnaires continue to be sent to all new owners of real estate. The returned forms assist staff in determining the validity of sales as a reflection of the current real estate market. Staff continues to review listings of properties for sale and update real estate data as warranted. The sales validation process is recorded both locally, in the town's CAMA system, and at the state level through the OPM sales ratio database which is integral to the state's annual compilation of the Equalized Net Grand List.

Transfers of real estate title for tax billing and ownership records are processed on an ongoing basis in the Assessor's Office. From October 2019 through September 2020 a total of 914 changes to title were processed.

Number of Documents	Q1	Q2	Q3	Q4	YTD Totals
Transfers ≥ $2,000	119	86	91	171	467
Change or Transfer $0	109	118	101	119	447
Transaction Totals	228	204	192	290	914

The Assessor's office is required to maintain accurate GIS/tax maps and process updates accordingly. Working with Tighe & Bond the Assessor's office initiated a total of **23** map changes for the 2019 Grand List and assisted with the correction and clarification of an additional **20** existing mapping/parcel issues. In addition to updating the online GIS maps an updated set of colored maps was printed and is available for reference in the Assessor's office.

Staff members have processed a total of **1,906** building permits this year, verifying and valuing those that reflect property improvements and changes of use.

Income and Expense forms were mailed on March 4th to all owners of income producing real estate. The deadline to file the 2019 I&E forms was extended this year to August 15th per Executive Order No. 7S.

The town's CAMA software was upgraded in April to version 8 and all staff members were trained remotely by Vision Government Solutions staff on changes and updates specific to the new version.

A joint RFP was devised in collaboration with the East Lyme Assessor for the upcoming 2022 town-wide revaluation. The RFP included a hybrid approach utilizing data mailers and a limited number of physical inspections versus a typical full inspection revaluation. Cost savings realized by limiting the number of physical inspections equated to **$109,700.** Vision Government Solutions was the successful bidder.

In conjunction with the revaluation photographs will be updated in house by Assessment staff.

Personal Property:

New business accounts were discovered utilizing advertisements, internet and Connecticut Secretary of State searches, a physical canvass of the town, and trade name certificates that are placed on file with the Town Clerk's office.

An online electronic personal property filing process was initiated for the 2020 Grand List which is currently in process. Cost savings realized by sending out online filing notices to business personal property owners as opposed to mailing 4-page declarations is estimated at approximately $500. The electronic filing system is also anticipated to increase efficiency and provide taxpayers with a user-friendly system that allows secure access to previous year's filings and the ability to track when returns are received and processed.

The following reports were filed with various state departments:

Office of Policy & Management:	Date Filed
M37 – State owned real property	3/19/2020
M37 C&H – Colleges & Hospitals	3/19/2020
M13 &13A– Taxable & Exempt Property	4/27/2020
Veteran's Affairs Report	6/16/2020
DEP-F490 – Annual Report to State Forester	6/16/2020
M42B – Totally Disabled	6/17/2020
M35B – Reimbursement Request- Homeowners Benefit	7/1/2020
M59A - Additional Veterans Report	7/21/2020
M35P - Reduction to Homeowners' Reimbursement	9/22/2020

WATERFORD PUBLIC SCHOOLS

KNOWLEDGE EXCELLENCE RESPONSIBILITY INTEGRITY

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 2019-2020 school year was one of substantial accomplishments in the Waterford Public Schools for our students, staff, and families. The 2019-2020 school year presented some significant challenges with the onset of COVID-19 in March 2020. We were literally asked to revamp our entire education system overnight and revert to offering instruction to students at home. Our team answered the call and did a marvelous job, given the circumstances, of educating our students. Our parents and families stepped up to assist us in making the best of a tough situation.

On behalf of our central office team, it is a pleasure to present this Annual Report to the Waterford community. This report will provide substantial 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 2019-2020 school year, the district implemented the third year of its five-year Strategic Plan. Our schools also continued to implement several Sandy Hook Promise Programs including Start with Hello, Say Something and the Wingman Program at Clark Lane Middle School. We continued many parent engagement activities as well. The safety and well-being of our staff and students remains our top priority.

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.

Districtwide

- The district's five-year strategic plan remained a focal point this past 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. 937 AP and ECE courses were taken at Waterford High School during the 2019-2020 school year. Waterford High School 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 $170,000 in grants to enhance the educational platform for the district and students. These 22 grants, which we applied for, are a vital instrument in bringing educational programs and opportunities to students in the district we otherwise might not be able to support.

- 40 Waterford High School students achieved the Seal of Biliteracy, passing tests in languages including French, Latin, Spanish, Urdu, Albanian, and Mandarin.

- The College and Career Pathways program completed its third 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 and Emotional needs of our students remained a consistent priority within the district. We had a successful third 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 an engaging collaboration between the town and district.

- Professional Learning remained a focus for providing resources for staff growth and development. Three teachers were also selected to receive a Fund for Teachers Fellowship Grant that will enable them to engage in significant, in-depth professional growth experiences around the world. The global experiences, due to COVID-19, have been delayed until the summer of 2021.

- Clark Lane Middle School started a new robotics program in the 2019-2020 school year to compete around the state. The Clark Lane Middle School Robotics Team won the Judges Award for the Best Innovation Project at the First Lego League Regional Competition.

- Other highlights:
    - 26 members inducted into the Waterford High School National Honor Society
    - 47 members inducted into the Waterford High School World Language Honor Society
    - Great Neck Elementary School was recognized as a 'School of Distinction' by the Connecticut State Department of Education
    - State of Connecticut Education Commissioner Manuel Cardona toured Waterford High School and Oswegatchie Elementary School.
    - Connecticut State Department of Education Chief Performance Officer Ajit Gopalakrishnan and staff visited Clark Lane Middle School to observe math practices due to high rates of student achievement on state testing in mathematics.
    - 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

Curriculum is under a two-year review process due to the large scale revision design and school closure interruption due to COVID-19. The Curricular Content areas under revision are Physical Education PK-12, Health PK-12, Language Arts 6-8, Social Studies 7-12, and Mathematics 9-12.

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 four times in the 2019-2020 school year, with a focus on Aligning HOT Skills with Vision of a Graduate and Transferable Skills. Review of Scoring Criteria Principles and developing Scoring Criteria was conducted.

There were professional workshops in the following areas: K-5 Words Their Way, K-5 Math Workshop, Google Level 1 Certification, Google Level 2 Certification, 6-8 Great Schools Partnership, 6-8 Standard Based Grading, 6-8 PBIS, and 9-12 Great Schools Partnership Mastery Based Learning.

Business Department

The start of the 2019-2020 year saw the introduction of a new tuition model, a tuition model that is expected to bring in an additional $1 Million per year by 2025 to the town of Waterford. During FY20 we have continued our work towards analytical based decisions that drive predictability and cost control. We've continued to seek opportunities to lower operating costs; in 2020 we replaced all lighting at Clark Lane Middle school with LED lighting.

Information Technology Department

Much progress has been made in FY20 building on the existing technology at Waterford. Along with the day to day operations, the department completed tasks on time and with success.

The IT Department supports both the town and the school district. All work orders are monitored that are assigned to the IT Department. The reports are kept on file and reviewed on a regular basis. These reports help the town determine funding for IT services. It has also provided a valuable indicator of trends and has enabled us to predict busy times of the year and review employee performance.

Providing superior technology is of paramount importance to achieve our goals. This requires hiring talented staff, proper management and careful budgeting. We continue to leverage the existing infrastructure to make improved design changes and enhancements.

Most modern technology departments have shifted from computer support to everything support. The Waterford IT Department now supports phone systems, card access, security systems, classroom video, TV and police communications systems.

Software continues to be centralized or cloud based for best management. The Technology Plan calls for centralization of software. Our design of the system supports this change.

Last year the fiber links between schools had received a major upgrade. All schools were upgraded from 1GB to 10GB. This solved some bottleneck issues we encountered during the student online testing which is occurring more every year. This year we leveraged the new 10gig network by enabling high speed servers, Wi-Fi systems and new operating systems. This directly benefits the IT learning environment in the classrooms.

We are approaching 1000 devices (Chromebooks/IPads) in the district. Virtual computing and mobile devices are now mainstream in Waterford schools.

The town received significant support and upgrades from the IT department in FY20. In addition to daily tasks, the IT department assisted many departments with special requests. We assisted with computer moves during the carpet installation at Town Hall and Youth and Family Services Bureau. We installed 35 new workstations at the police department and library. In addition to departmental work, we upgraded the core datacenter. The upgrade brings the town up to date and able to utilize modern solutions going forward. The upgrade consists of new virtual server hardware, software and core network switches.

In March 2020 we had an unexpected change of work flow with the COVID-19 crisis. School buildings were closed for the remainder of the year. School leaders looked to the IT department to help with working from home and distance learning. The department went to work right away to create a distance learning environment with continuity of instruction and work from home solutions. There were many parts to making everything work; communications, software evaluations, purchasing, device deployment and training for all of the above. In addition to the school environment, the IT department assisted the town with work from home solutions and communications.

Other Information Technology Department FY20 Highlights:

- Installed new classroom interactive panels at Quaker Hill Elementary School.
- Installed new high speed Wi-Fi at Waterford High School, police department and public library.
- Built a data dashboard for the school district. It was designed to analyze student performance data and assist with data driven decisions.
- Applied for the Pegpetia grant. Used the awarded funds for network upgrades at Clark Lane Middle School.
- Setup public meeting streaming solutions using Zoom and YouTube.
- Replaced all older servers for the town departments. All servers brought up to current standards
- Assisted with the technology needs of the new municipal building on Hartford Road.
- Installed new email systems for both town and school district. Decommissioned old email systems.

Special Services Department

Special Education services continue 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 inclusion 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 Reading, 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 continue to explore resources/apps for students to use to support their access to the curriculum.

Waterford has four inclusive Preschool classrooms, located at Great Neck and Oswegatchie 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.

Buildings & Grounds Department

The 2019-2020 school year was a productive year for the Buildings and Grounds Department. At Clark Lane Middle School, the exchangers in the air-cooled chillers were rebuilt and we extended the gas lines from the boiler room to the field house to supply natural gas to the new energy-efficient water heaters for the locker rooms and kitchen. Three 4 -inch circulation pumps were rebuilt in the boiler room as well as two variable frequency drives were rebuilt. As part of continuous energy saving upgrades, all middle school corridor lighting was replaced with LED lighting.

We assisted the Food Service Department with food deliveries, setups, and distribution for curbside meal pickup. We also assisted the Waterford Youth and Family Service Bureau with multiple deliveries for their food distribution program.

At Quaker Hill Elementary School, we completed replacing the promethean boards to upgrade to touch-screen monitors; we removed all old promethean boards, patched and painted walls, and installed blocking to accommodate installation of the new monitors.

In June, we started the removal of approximately 50% of classroom furniture, storing it at Southwest School.

At Waterford High School, we supported and provided oversight for the new softball field and also provided electrical support for wiring the press box, scoreboard, and dugouts. We reconfigured the existing irrigation system to accommodate installation of the new field.

We designed and reconfigured the air conditioning system at the server room at dispatch. We installed three ductless split-systems, designed specifically for server room cooling.

We also replaced the main boiler at the Community Center and associated piping and installed chemical injection system for the hydronic heating system.

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

Waterford Board of Education Members and Administrative Team

2019-2020 Board of Education Members

Craig Merriman, Chairperson
Amanda Gates-Lamothe, Secretary
Greg Benoit
Marcia Benvenuti
Michele Devine
Pat Fedor
Joy Gaughan
Christopher Jones
Deb Roselli Kelly

2019-2020 District Administrators

Thomas Giard III, Superintendent
Craig Powers, Assistant 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
Chris Landry, Director of Athletics and Student Activities
Dianne Houlihan, Director of School Dining and Nutrition Services

2019-2020 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 Neck Elementary School Principal
Joseph Macrino, Oswegatchie Elementary School Principal
Christopher Discordia, Quaker Hill Elementary School Principal

BUILDING DEPARTMENT ANNUAL REPORT FISCAL YEAR 2020

Town of Waterford

waterfordct.org/

BUILDING DEPARTMENT ANNUAL REPORT

Fiscal Year 2020 Revenue: $91,278

FY20 Budget: $289,308
FY20: Expended: $244,452*

FY20 Revenue: $335,730

In FY20, the Building Department issued 1,825 permits. This reflects approximately $39,183,791 invested new construction and building improvements throughout Town.

**Budget expenses were less than originally budgeted due to*

The Building Department manages permitting for all construction in Waterford. Most development in Town is evaluated by one or more of the building officials. Waterford's building officials provide a broad range of services, including answering general questions about code compliance, performing complex plan reviews, issuing permits, inspecting projects, and enforcing codes when necessary. In addition to their work with residents, contractors, real estate agents, and developers, the officials engage in a rigorous continuing education program to stay informed about code changes.

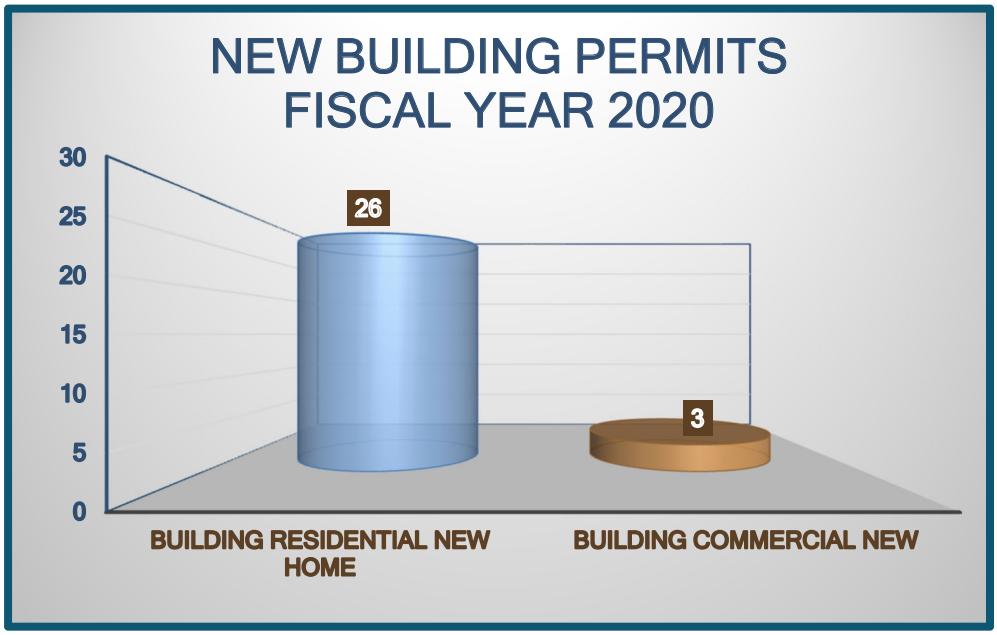
The Department noted a sharp rise in the frequency and length of calls related to homeowners pursuing renovation projects during the COVID-19 shutdown. Commercial projects and applications for new development continued at historic levels. Of paramount importance this year was maintaining the availability and consistency of permitting and inspection services. The Department's work supports ongoing investment in Waterford properties.

STAFF

Abby Piersall, AICP, Planning Director
Jay Murphy, Building Official
Steve Cardelle, Assistant Building Official
David Garside, Assistant Building Official
Anna Scanlon, Office Coordinator
Dawn Choisy, Permitting Secretary I
Katrina Kotfer, Permitting Secretary, Clerk

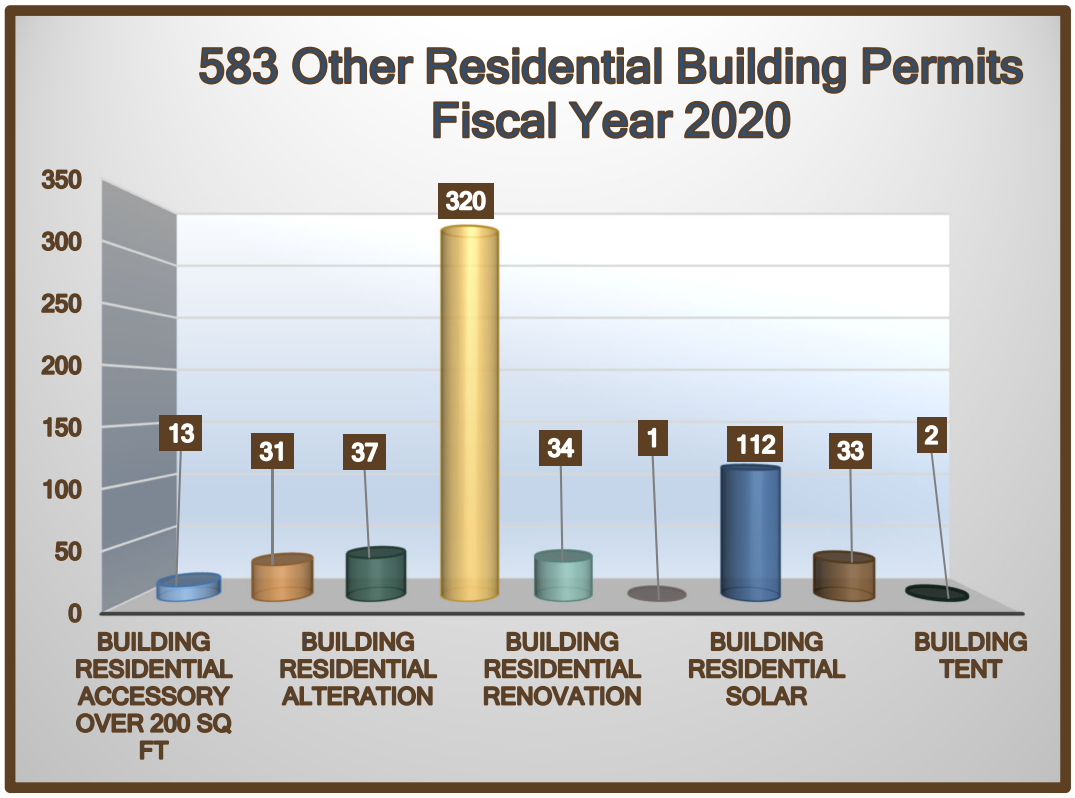
Summary of Building Permits

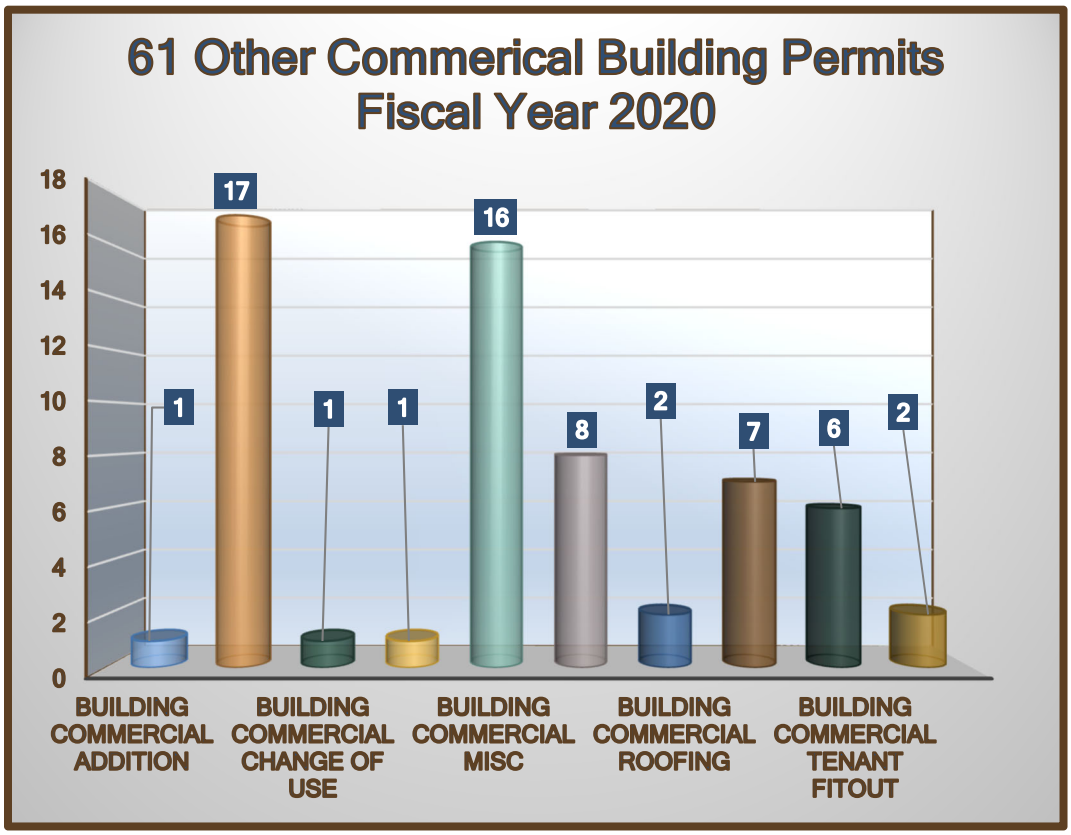
Fiscal Year 2020 saw continued investment in new commercial construction and new homes. Commercial projects included the new Waterford Municipal Complex building at 1000 Hartford Turnpike and work at the Country School. New residential permits included six condominiums and twenty single family homes. New construction accounted for $12,101,170 invested in the Town of Waterford.





The majority of building permits were issued for renovations and repairs of existing buildings. Miscellaneous permits account for the majority of building permits in 2020. This category includes work such as new windows, decks, chimney liners, and roof repairs. The total value of these permits for commercial and residential work was $14,804,795.





In addition to building permits, other permit types include mechanical, electrical, and plumbing permits, or MEP permits, and permits for pools, In FY20, there were 1,127 MEP permits issued, with associated work valued at $11,942,846. The Department issued 25 new pool permits, valued at $334,980.

Inspections

The building department logs the results of all inspections in the permit files, and is working toward field entry of inspections into our online system for ease of reporting. Currently, the Building Official uses a formula to calculate the number of inspections completed throughout the year. It is based on average number of inspections for permit types. The department averages 10 inspections per new single family home, 20 inspections per new commercial building, and 1.5 inspections for all other permit types. In 2020, the Officials performed roughly 2,980 inspections. For half of the fiscal year, these inspections were performed by two Officials, as there was a vacancy for the third position.

Inspections in the spring of 2020 were adjusted to meet social distancing recommendations associated with COVID-19. Officials quickly adjusted inspection methods in March of 2020 to help support continued building and investment in Town. Some tactics included asking contractors to wait outside during inspections and using FaceTime and photographs to see certain work.

Permit Fees and Revenue

Building permit fees are based on the cost of the project. Currently the fee is $20 for the first thousand dollars of construction cost or fraction thereof and thereafter $10 per every $1,000 of construction cost or fraction thereof. In addition to the base building permit fee, the State of Connecticut charges a continuing education/training fee that is currently $0.26 per every $1,000 of construction cost. Final certificates are issued at the end of work and cost $50 for residential projects and $100 for commercial projects.

In FY20, the Building Department generated $335,730 in revenue from permit and certificate fees. State fees are transmitted to the State and are not included in the FY20 revenue total. The Department budget was $289,308. Due to a long-term vacancy, actual expenditures were $244,452. which reflects a $91,278 surplus in revenue returned to the general fund after payment of department expenses.

FISCAL YEAR 2020 REVENUE FROM FEES

BUILDING PERMITS	CERTIFICATES OF OCCUPANCY	STATE PROCESSING FEES
• $ 333,080.00	• $ 2,650.00	• $388.23



CONSERVATION COMMISSION ANNUAL REPORT FISCAL YEAR 2020

Town of Waterford

waterfordct.org/---

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- BUDGET SUMMARY AND EXPLANTIONS BY CATEGORY.....3
- HISTORY OF EXPENDITURES…

MEMBERS

Richard Muckle, Chair
Tali Maidelis, Secretary
David Lersch
Geneva Renegar
Michael Stankov
Henry Curtis - Resigned Nov. 2019
Joshua Kelly - Resigned Jan 2020

ALTERNATES

Wade Thomas
Julie Wainscot

STAFF

Maureen FitzGerald, Environmental Planner
Katrina Kotfer, Recording Secretary

CONSERVATION COMMISSON ANNUAL REPORT

COMMISSION OVERVIEW

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 an inventory of open space lands and natural resources, and making recommendations regarding the management and preservation of Open Space and natural resource areas.

The Commission provides staff for the Planning & Zoning Commission and the Flood and Erosion Control Board. Staff assistance is also provided to the Department of Public Works and Recreation & Parks concerning land use and conservation matters affecting the Town.

During Fiscal Year 2019/20 the Commission held 14 regular meetings and 3 special meetings to consider 19 applications to conduct regulated inland wetland and watercourse activities. Fees received from permit applications totaled $ 1,100.00 for the fiscal year of 2020.

PERMITTED ACTIVITY

Residential Permits

Eight inland wetland permits were issued for residential improvements, accessory structures, property maintenance and control of invasive plant species
One permit was issued for new residential lot development and one previously authorized permit was extended for a new residential structure.
One timber harvest was reviewed and found to be a permitted use, as of right, in accordance with the Town and State wetland regulations.

Commercial Development

Commercial developments approved in FY 19/20 are:	
806 Hartford Turnpike -	Gas Station Re-Development
48 Dayton Road -	Multi-Family Commercial Development
122 Bloomingdale Road -	Williams School Field Construction
5 Dayton Road -	Medical Office Building
994 Hartford Turnpike -	Commercial Building
446 Boston Post Road -	Gas Station Re-Development
54 Rope Ferry Road -	Drainage Improvements

Municipal Projects

20 Rope Ferry Road -	High School Softball

Wetlands

Inland wetland permits authorized disturbance of 0.43 acres of wetland, of which 0.40 acres involved temporary disturbance restored to functioning wetland resource, and 0.03 acres of permanent fill. Temporary impacts approved involved removal of invasive plant species, restoration of native wetland vegetation and pond creation.

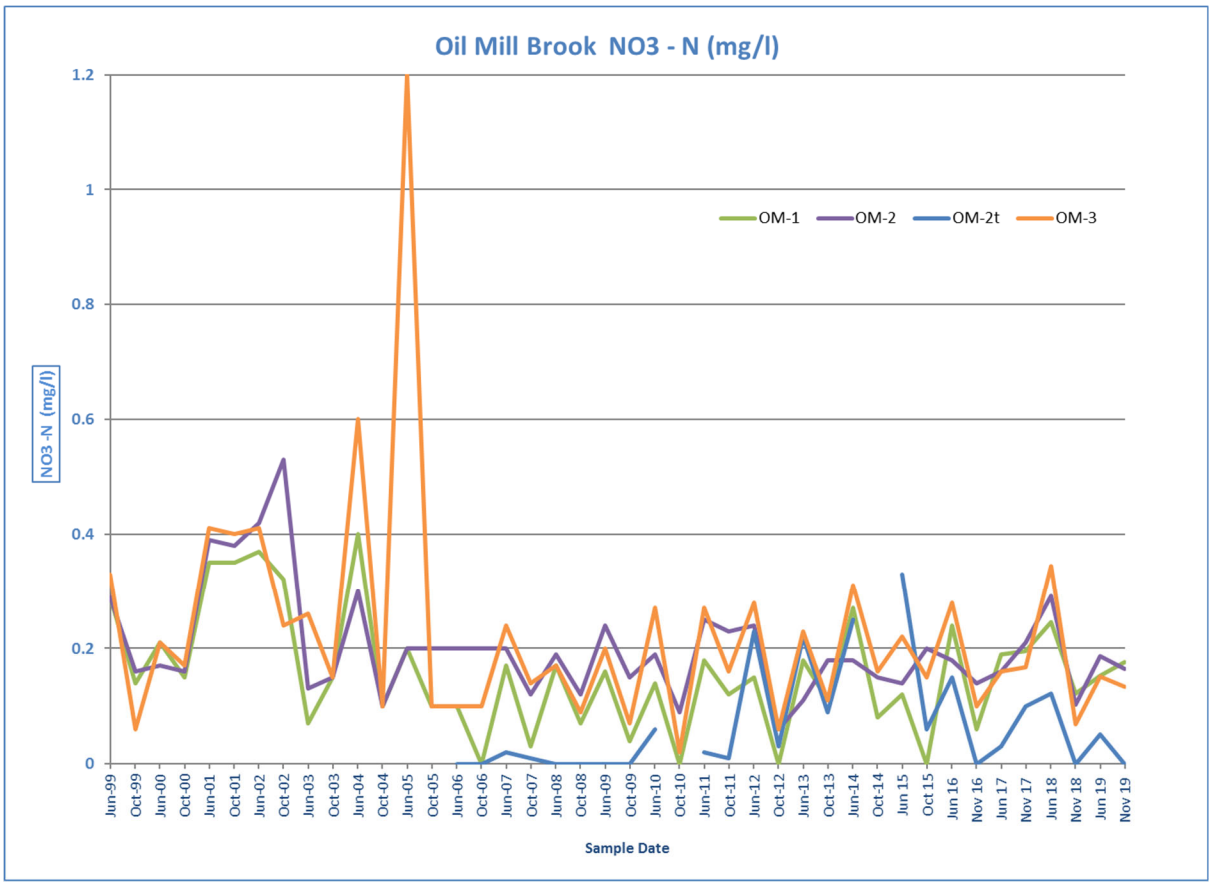
CONSERVATION TASKS

Town-Wide Stream Water Quality Monitoring

Stream water quality sampling was conducted 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 by staff in November 2019 and June 2020. Water quality parameters analyzed include total coliform, e. coli and enterrococcus, suspended solids, chemical oxygen demand, nitrogen compounds, phosphorus and chloride. The laboratory analytical cost for sample analysis was $11,073.00. Sampling locations are indicated below.



The long-term database is maintained in the Planning & Development department, and is 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. Data is compiled and charted to review trends in concentration of nitrogen and bacteria levels as well as other monitored parameters affecting water quality. Below is a graph of the nitrate concentrations monitored in Oil Mill Brook, showing seasonal and long-term monitored concentrations at 4 locations along the brook. Following slight increases in 2000-2004, nitrate concentrations have remained relatively stable, indicative of good 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 2016 State of Connecticut Integrated Water Quality Report, prepared by CTDEEP identifies Alewife Cove, Jordan Cove, and areas of Niantic Bay and the Niantic River as impaired water bodies, not meeting designated uses or water quality goals for fish and aquatic life, or for direct shellfish consumption. 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. 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.

Open Space Evaluation Matrix

The Commission is developing an open space evaluation matrix to assist in identifying important physical, biological and cultural aspects and benefits of open space parcels in the Town's open space inventory. The Commission solicited examples of Open Space evaluation methodologies from neighboring Towns and is identifying criteria and resource attributes which contribute to the overall value of Open Space parcels. Once completed, this evaluation tool will assist in the Commission's consideration of potential new open space parcels and in making recommendations for their use and management.

PROFESSIONAL SERVICES

Expenditures for professional services totaled $3,500.00 for third party professional review of technical documents.

CONFERENCES/EDUCATION

Commissioners and staff attended training and educational seminars regarding inland wetland regulation, case law, and resource conservation and restoration hosted by the CT Association of Inland Wetland & Conservation Commissions. The Commission satisfies the minimum required training recommended by CT DEEP for inland wetlands agencies through completion of the on-line training program provided by CT DEEP.

ECONOMIC DEVELOPMENT COMMISSION ANNUAL REPORT FISCAL YEAR 2020

Town of Waterford

waterfordct.org/

ECONOMIC DEVELOPMENT COMMISSION ANNUAL REPORT

MEMBERS

Kevin Marcks, Chair

Ivan Kuvalanka

Richard Lacombe

Edward Lusher

Stephanie Hughes

ALTERNATES

Eric Palmer

Gregory Attanasio

The Economic Development Commission's purpose is to support and grow Waterford's economy. The Commission is empowered by Town Ordinance and State Statutes to serve as a platform to coordinate activities and groups that work in support of economic development. Broad responsibilities the Commission may undertake include market analysis, business recruitment and retention, marketing the Town, and recommending actions that Town can take to meet its development goals.

The Economic Development Commission held 8 meetings during the 2019-2020 Fiscal Year. Meetings were postponed in March, April, and May due to COVID-19.The Commission met virtually beginning in June of 2020.

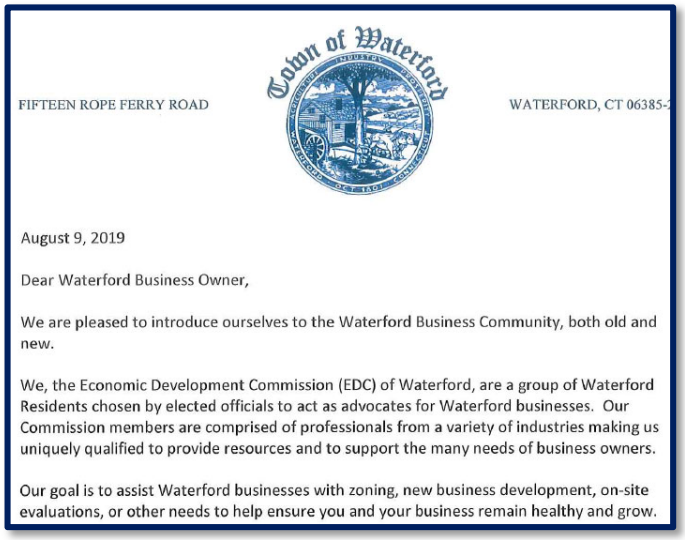
STAFF

Abby Y. Piersall, AICP, *Planning Director*

Mark Wujtewicz, *Planner*

2020 Economic Development Initiatives

The Economic Development Commission undertook several projects in 2020. The Commission's priorities centered on developing a clear mission, building relationships with local businesses, and beginning work on marketing materials for Waterford.



FIFTEEN ROPE FERRY ROAD — Town of Waterford — WATERFORD, CT 06385-2

August 9, 2019

Dear Waterford Business Owner,

We are pleased to introduce ourselves to the Waterford Business Community, both old and new.

We, the Economic Development Commission (EDC) of Waterford, are a group of Waterford Residents chosen by elected officials to act as advocates for Waterford businesses. Our Commission members are comprised of professionals from a variety of industries making us uniquely qualified to provide resources and to support the many needs of business owners.

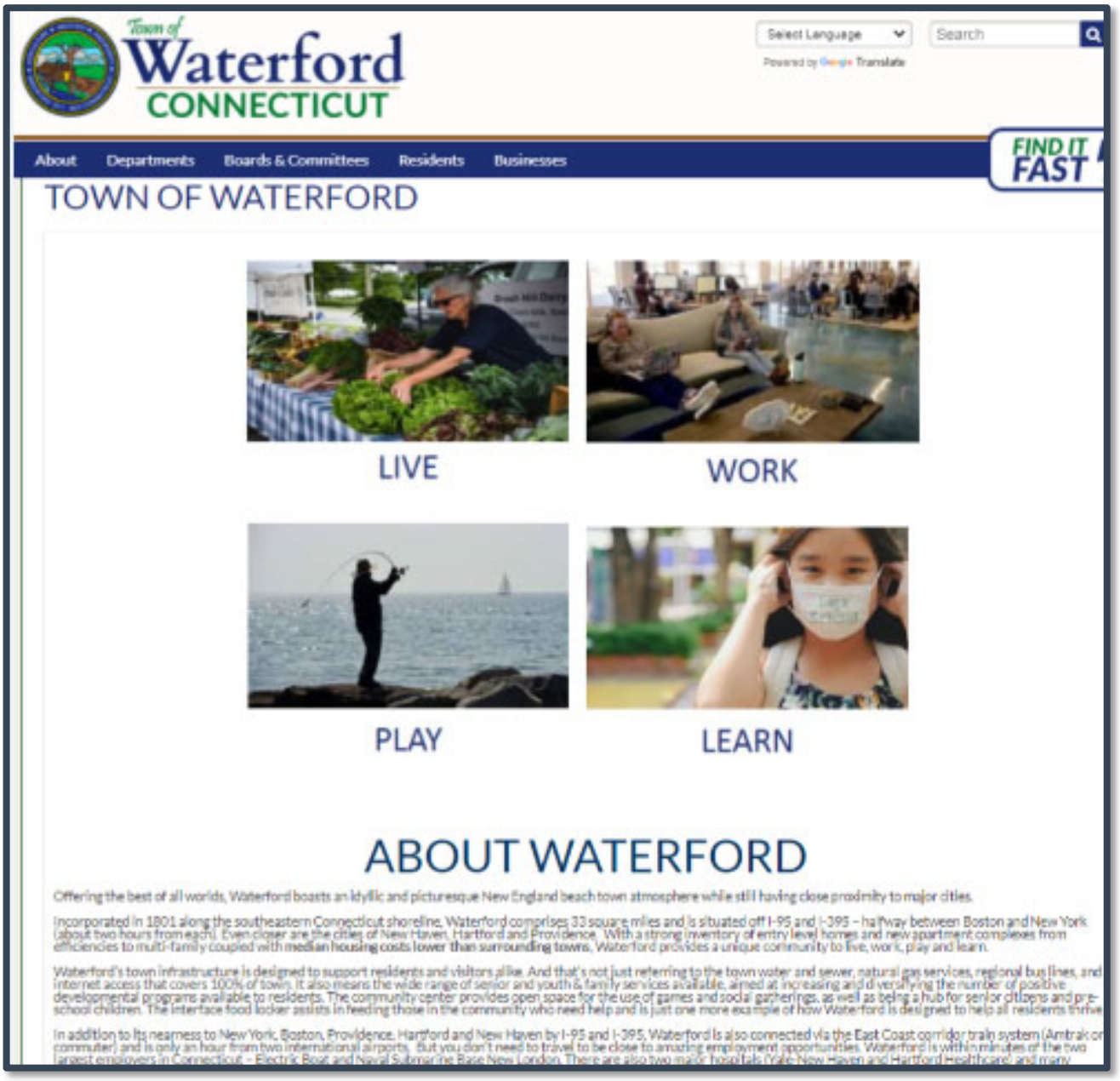
Our goal is to assist Waterford businesses with zoning, new business development, on-site evaluations, or other needs to help ensure you and your business remain healthy and grow.

Recognizing the need to better connect with Waterford's existing businesses, Commission members went door-to-door to introduce the EDC, update contact information, and hear from owners about their needs and plans. The Commission used the contact information they obtained to send a letter to businesses. The letter was intended to help inform business owners about the role the Commission plays and included a request for recipients to take a brief survey about their business goals and needs.

In 2019, the Commission Chair began attending Southeastern CT Enterprise Region (SeCTer) meetings. The EDC began efforts to use regional support to meet Waterford's economic development goals. The Commission determined that providing resources to existing small businesses was an early priority. Before the onset of the COVID-19 pandemic, the EDC was working with SeCTer leadership to develop educational seminars for small businesses in Waterford. It is anticipated that these efforts will resume in the future.

Commission members attended a training session hosted by the Planning Department in January that outlined the local regulatory landscape for development in Waterford. Members from all land use boards and commissions participated, giving EDC members a resource to better evaluate ways to assist businesses navigating the development process.





In the latter part of the year, the Commission began work on redesigning the “About” page on Waterford’s website. This effort was a starting point to create compelling online materials for people looking to invest in Waterford.

Waterford Emergency Management
2019-2020 Annual Report

The Emergency Management Department recognizes that without the support, assistance and cooperation of all town departments, boards and commissions, our ability to effectively manage emergencies as a town would not be successful.

This year saw a change in leadership in the department. Steve Sinagra was hired as the new full-time Emergency Management Director and Emergency Communications Supervisor. EMD Sinagra began in this newly created full-time position on April 6, 2020 after a 31-year career in law enforcement/administration. The Emergency Management function and supervision of Emergency Communications was previously assigned to a member of the police department as an ancillary duty.

PANDEMIC

This fiscal year has brought many challenges with the worldwide pandemic of COVID-19. Personal Protective Equipment (PPE) became the norm in everyone's professional and personal lives. This posed many challenges to the way the Town of Waterford conducts business and employees carried out their daily tasks. Several offices were closed to the public as well as programs, parks and outdoor town properties. In-person meetings quickly transitioned to remote meetings though Zoom, Microsoft Teams or some other on-line meeting platform. Weekly remote meetings with State officials have been the norm for Emergency Management. EMD Sinagra has been meeting regularly with Ledge Light Health District (LLHD), the Connecticut Department of Health (DPH), The State of Connecticut Governor's Office, the State of Connecticut Department of Emergency Management and Homeland Security-Region 4 (DEMHS) and others to determine best practices and public safety during this unprecedented pandemic.

EMD Sinagra supplied several town departments with personal protective equipment (PPE) from the Strategic National Stockpile. This equipment was requested from the State of Connecticut and distributed weekly by the Connecticut National Guard to EMD's at no cost. The PPE primarily consisted of surgical masks, nitrile gloves, hand-sanitizer and face shields. The purpose of this program was to fill the gap in the availability of PPE as there was a global shortage at the start of the pandemic. This program was ended on August 7, 2020 leaving towns to purchase PPE for employees.

Surveys were conducted in town buildings and outdoor spaces to determine safety and suitability for use. While some areas were closed, EMD Sinagra worked with LLHD and Recreation and Parks Director Brian Flaherty to formulate a plan to safely open and operate Waterford Beach. Some other outdoor areas followed with re-opening. EMD Sinagra also worked with the First Selectman's Office, the Board of Education, the Police Department and Recreation and Parks to organize a safe outdoor graduation ceremony for the Waterford High School class of 2020 at Waterford Beach. The State of Connecticut Governor's strict Executive Orders were followed in the planning and implementation of this event.

Millstone nuclear safety drills were postponed due to the COVID-19 pandemic. EMD Sinagra will continue to work closely with all federal, state and local partners to provide public safety during the pandemic.

REGIONAL SUPPORT

The Town of Waterford continues to be a Regional Distribution Center during area emergencies. A written agreement with the State of Connecticut was recently renewed for this purpose. Discussions are ongoing with the Connecticut Department of Emergency Management and Homeland Security (DEMHS)-Region 4, as well as Ledge Light Health District, to use the new equipment storage building (under construction) at Waterford Public Works, 1000 Hartford Turnpike, as a regional drive-thru vaccination site when a COVID-19 vaccine becomes available.

RADIOLOGICAL SAFETY

EMD Sinagra worked with the State of Connecticut, Radiological Emergency Preparedness, Division of Emergency Management and Homeland Security to replace out-of-calibration radiological equipment assigned to the Town of Waterford with updated equipment. All radiological equipment is currently up-to-date.

Potassium Iodide (KI) tablets distributed to residents, schools and other facilities in the Town of Waterford for use in the event of a nuclear emergency have expired. The State of Connecticut, Radiological Emergency Preparedness, Division of Emergency Management and Homeland Security recently supplied new KI tablets to the towns for distribution. Due to COVID-19, EMD Sinagra will be setting up drive-thru distribution sites instead of having residents come to town buildings for pick-up.

TRAINING

Emergency Communications Center

There are currently three part-time dispatchers and one full-time dispatcher training in the Emergency Communications Center. The full-time trainee is very near the successful completion of training and will soon be assigned to fill the only full-time vacancy in the schedule.

The three part-time trainees are in varying stages of training. Once trained, they will be utilized in the schedule as permitted by the full-time dispatchers' collective bargaining agreement. EMD Sinagra is currently working to fill additional part-time positions.

The completion of training by all will result in a reduction of overtime for the department.

Emergency Management

EMD Sinagra participated in remote on-line training with the Federal Emergency Management Agency (FEMA). EMD Sinagra was awarded FEMA's Certificate of Achievement for his commitment to Standards of Excellence in Emergency Management after successfully completing FEMA's Professional Development Series. The certificate requires completion of the following FEMA courses:

IS-100.c	Introduction to the Incident Command System
IS-120.c	An Introduction to Exercises
IS-200.c	Basic Incident Command System for Initial Response
IS-230.d	Fundamentals of Emergency Management
IS-235.c	Emergency Planning
IS-240.b	Leadership and Influence
IS-241.b	Decision Making and Problem Solving

IS-242.b	Effective Communication
IS-244.b	Developing and Managing Volunteers
IS-700.b	Introduction to the National Incident Management System
IS-800.d	National Response Framework

EMD Sinagra also successfully completed the following FEMA courses:

IS-003	Radiological Emergency Management
IS-324a	Community Hurricane Preparedness

EMERGENCY OPERATIONS CENTER

A review of the equipment/technology in the emergency operations center (EOC) has revealed some areas where updating and improvement is needed. EMD Sinagra will be working to acquire grant funding to purchase a 75 inch wall-mounted touch screen that will allow for real-time mapping of incidents using the town's existing Geographic Information System (GIS) and other products overlaid on the map. The other products are offered by the National Hurricane Center, the National Weather Service, and HURREVAC to name a few. These products will allow EOC staff to view inundation maps, SLOSH maps, evacuation plans and routes, and other information to aid in making timely critical decisions. The Emergency Management Department will be working with the Planning Department and the town's GIS contractor Tighe & Bond on this project in FY 2020-2021. Funding for this project will be sought from the Nuclear Emergency Safety Program grant.

The need for the town's full access to Everbridge services was recognized as well. Everbridge is a notification service often referred to as "reverse 911." The Town of Waterford, like all Connecticut towns, has access to Everbridge under the State of Connecticut's license; however, this use is strictly limited to life-safety notifications to the public. Having our own access to Everbridge will allow for instant employee notifications, and important mass notifications to town residents. This project will move forward in the next fiscal year.

It was discovered that the software used to track citizens needing assistance in the event of an evacuation is very outdated, difficult to use, and not supported by the manufacturer since 2007. The data stored in FoxPro format was converted to Microsoft Access format and will be set up for use on that platform. This will allow for much easier access and updating to the information stored for use during emergencies.

EMERGENCY OPERATIONS PLAN

EMD Sinagra is working with DEMHS-Region 4 to update the Town of Waterford Emergency Operations Plan (EOP) as required by state statute. The updated EOP will be distributed to all key personnel for use during training drills and/or actual events.

GRANTS

The Emergency Management Department was awarded three grants during the year. The Nuclear Safety Emergency Program grant was awarded for two projects in the amount of $75,545.35. The first award is for the reimbursement of costs for exercises and training for Millstone drills and drill rehearsals. This amount is $26,928.00 and is applied to the EMD's salary for one quarter of the year as

well as all costs associated with drills and rehearsals. The other project was for Emergency Operations Equipment. This amount was for $48,617.35. The funding was approved for the purchase of a towable Kohler 30 kilowatt diesel generator, rechargeable batteries for Harris 200XL portable radios and traffic control equipment. All items were purchased under this grant.

The third grant was the Emergency Management Performance Grant (EMPG). This funding comes from FEMA and flows through the State of Connecticut as the fiduciary agent of the funding. The town was awarded $19,101.00. This funding is used to subsidize the EMD's salary.

There are currently two open grants from the Nuclear Safety Emergency Program. One is in the amount of $47,900.00 for a fiber-optic line run from the Waterford Emergency Operations Center to Millstone Drive for a connection to cameras at the intersection. The other is for Millstone drills and associated preparation in the amount of $30,972.00.

DISPATCH CONSOLIDATION

The Town of Waterford is actively working with the City of New London on a project to consolidate emergency dispatching services into the Waterford Emergency Communications Center. EMD Sinagra and others from the Town of Waterford meet on a bi-weekly basis to work through issues to accomplish this goal. The City of New London recently signed a contract with Central Square and will be implementing their Computer Aided Dispatch (CAD) and Records Management System (RMS) platforms in the city. The Town of Waterford has been on the Central Square platform for some time, and this is the first step in consolidating the two entities into one regional center. A regional center will open grant opportunities to subsidize the start-up costs and the annual costs of providing emergency communications to the participating municipalities.

EMD Sinagra will continue to seek efficiencies and improvements to current practices and will implement the aforementioned projects that are not already underway during the upcoming fiscal year. EMD Sinagra will continue to work with our Emergency Management partners to provide Waterford residents with the best possible service.

Respectfully submitted,

Steven R. Sinagra

Steven R. Sinagra
Emergency Management Director
Emergency Communications Supervisor

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

ETHICS COMMISSION, ANNUAL REPORT FOR 2020

The full Waterford Ethics Commission worked hard during 2020. Although until November, 2020 there were no formal complaints made to the Commission, we did have one major undertaking. For much of 2020, the Commission worked to draft and implement a major overhaul and revision of the Code of Ethics. Working within the existing framework as found at Chapter 2.50 of the Regulations, the Commission examined each and every subsection of the existing Code that governs the Ethics Commission. In addition, the Commission prepared a Complaint Form for non-mandatory use by potential Complainants. The purpose of the form is to make the complaint process more accessible for those who claim a violation of Waterford's Code of Ethics. The Ethics Commission approved the changes it made to the Code, and in September the Commission's final version of the Code was sent to the Waterford Legislation and Administration Committee for consideration by them. The Legislation and Administration Committee reviewed the Commission's proposed Amendments and changes, and scheduled a Public Hearing regarding the Code for early December 2020. If there is approval at that time, the Commission's proposed Code will go to the RTM for their consideration. If the Code as changed and amended by the Commission is ultimately approved, it will be the first time in more than twenty-five years that any major revisions have been made to Waterford's Code of Ethics.

During 2020 the Ethics Commission answered questions directed to it regarding the Code and the Complaint process. The Commission also held all of its regularly scheduled meetings as well as special meetings that were scheduled during the year normally to do work on Revisions to the Code. The Board is comprised of five members with two alternates and the Board composition is consistent with our current rules. We also have a Recording Secretary who works closely with the Commission Members. Recently, in mid-November, a complaint was filed with the Commission. At this time the entire Commission has been made aware of the complaint and its contents, and the Respondent has been notified of the complaint as well as the applicable process from this point forward. It is anticipated that proceedings on this matter will continue into 2021.

Respectfully submitted,
Martin Zeldis, Chairperson
Ethics Commission,

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FIFTEEN ROPE FERRY ROAD

WATERFORD, CT 06385-2886

Waterford Fire Department

Fiscal Year 2020

During Fiscal Year 2019/2020, The Waterford Fire Department was created by the Representative Town Meeting on October 7, 2019. This action established a town-wide department for the purposes of extinguishing fires, pursuant to the statutory provisions at which time the Fire Department boundaries were established. The Waterford Fire Department is a multi-discipline emergency service organization. The department provides fire prevention and fire suppression services in addition to emergency medical services, advanced rescue techniques, and hazardous materials containment and mitigation planning.

Fire suppression, rescue and other emergency service work is conducted not by individuals, but by teams. Each team is dependent upon itself and others, to accomplish specific tasks at hand, and to ensure that all operations are conducted safely. This "safe conduct" refers to both the safety of the public we serve, and to our fellow team members. For the first time since, 1983, the Waterford Fire Department increased its staff complement of 8 full-time Firefighters to 10 full-time Firefighters.

The Waterford Fire Department is a combination department, which utilizes volunteer and career members, and is comprised of five (5) volunteer fire stations: Waterford Fire Engine Company No. 1 (Jordan), Quaker Hill Fire Company, Goshen Fire Company, Oswegatchie Fire Company, Cohanzie Fire Company and a contracted ambulance service.











The fire department protects the life and property of Town residents and visitors from fires and care for the sick and injured through its primary operations in response to fire and medical emergencies. The COVID-19 pandemic has made a significate impact on how we handle each emergency that we are called to respond.

Vision

The Mission Statement is the bedrock of any organization. By identifying the purpose of the fire service, one can better understand the goals the department shall be committed to accomplishing.

To provide a range of programs designed to protect the lives and property of Waterford's residents and visitors from the adverse effects of fires, sudden medical emergencies or exposure to dangerous conditions, caused by nature or humans.

Our service delivery is enhanced through training, education, planning, and teamwork. The goal is to safely achieve our mission while remaining fiscally responsible, professionally effective and proficient in the use of all appropriate resources.

An essential function of the Department is to provide a positive presence in the community. A strong emphasis will always be placed on strengthening the bonds between the Fire Department and the community.

National Fire Incident Reporting



The National Fire Incident Reporting System (NFIRS) is a reporting standard that fire departments use to uniformly report on the full range of their activities, from fire to Emergency Medical Services (EMS) to severe weather and natural disasters. During fiscal year 2020, the fire department responded to 2,893 incidents.

Fire Suppression



Fire Suppression operations are organized to effectively combat the types of fires that are likely to occur in the fire department. The priority goals of suppression are as follows:

A. Save lives
B. Limit the spread of fire
C. Extinguish the fire
D. Minimize the property damage from the fire-related hazards

Firefighters are equipped and trained to perform an aggressive interior attack on structure fires in order to accomplish the goals. Fires in structures present the highest probable risk life and property in our department. This includes fire involving occupancies such as single and multiple family dwellings, health care facilities, educational facilities, hotels, stores, office buildings, warehouses and various industries. There are various construction types common within the fire protection area ranging from wood frame detached buildings to sprawling strip malls constructed of concrete and steel trusses.

The department experiences a large risk of fire in non-structural locations and facilities. Outside fire involving brush, woods, propane and natural gas, and electrical equipment are not uncommon. The community also contains major highway and railway arteries and are within flight paths of major airports. These transportation networks present the additional risk of fire in the respective vehicles and cargo.

Rescue






Multi-Discipline rescue services are provided to cover a number of technical situations. These types of rescues include but are not limited to: vehicle extrications, confined space, boat/water emergencies, and cold water/ice rescue.

Hazardous Materials



Personnel operate at the Operational level in accordance with the Town of Waterford Emergency Plan. A defensive strategy is stressed in the mitigation of hazardous material incidents. Prevention of hazardous material emergencies is attempted through code enforcement and application of standard safety practices.

Emergency Medical Services



Medical calls continue to be the large part of the fire department's call volume. In FY2020, the fire department responded to 1,883 emergency medical calls to care for sick and injured people within the community. Firefighters are equipped and trained to perform to the level of Emergency Medical Technician to perform Basic Life Support level care.

Code Enforcement

The Fire Marshal's Office is responsible for statutory and local ordinance requirements to ensure a complete level of community protection. Periodic inspections of buildings and plan reviews of proposed buildings for compliance with State statutes and regulations are conducted to rectify conditions which may cause fires or situations that may allow a fire to spread uncontrolled. The primary goal of these inspections is to ensure the safe egress of occupants who may be endangered by the fire of its products. The Fire Marshal's Office 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.

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 2020, the fire inspection staff conducted a total of 185 fire safety inspections, citing 130 fire code violations. Enforcement of the Fire Safety Code provides safety and security to our residents and visitors.

Fire Investigation



An investigation of all fires is conducted to determine the origin and cause of the ignition. This information is required in order to prevent the occurrence of future fires or at the very least reduce the severity. If the fire is determined to be incendiary, a thorough investigation is intended to prosecute the guilty party. In this case, the investigation becomes a deterrent to the crime of arson. Fire Marshal personnel in conjunction with law enforcement agencies perform the investigations. The data obtained is useful in targeting the areas of the community, demographics, and occupancies, which are more likely to have fires.

Fire Prevention



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. Fire Prevention activities provided by the department are part of the comprehensive plan to protect life and property from fire and other hazards.

Conclusion

By having the vision to transform today's fire/rescue service into a developing, proactive and professional service; a department that will exceed today's demands, and meet tomorrows. 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 will remain to be the 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,



Bruce A. Miller
Director of Fire Services

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FLOOD AND EROSION CONTROL BOARD ANNUAL REPORT FISCAL YEAR 2020

Town of Waterford

FLOOD AND EROSION CONTROL BOARD
ANNUAL REPORT

MEMBERS

Betsy Gelinas
Co-Chair
Geneva Renegar
Co-Chair
Baird Welch-Collins
Treasurer
Christopher Callahan
George Harran
Alexander Kuvalanka

STAFF

Frances Ghersi
Recording Secretary

In fiscal year 2020, the Flood and Erosion Control Board evaluated two applications forwarded from the Waterford Planning and Zoning Commission, investigated complaints concerning neighborhood flooding, and reviewed the CT DOT's project to rehabilitate the Niantic River Bridge. The board continued to discuss opportunities to review and manage flooding and sedimentation issues related to Alewife Cove 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.

FECB and COVID-19

Due to the global pandemic and the reduction in applications that would normally be forwarded to the Flood and Erosion Control Board, the Board did not meet between March and June of 2020. The reduction in applications requiring the Board's review and restrictions on in-person meetings led to the Board's decision to postpone meetings during this time.

WATERFORD
HARBOR MANAGEMENT COMMISSION

FY 2019/2020 ANNUAL REPORT

The Waterford Harbor Management Commission continued its efforts during FYE 2020 to manage the waterways under its jurisdiction in accordance with the adopted Harbor Management Plan.

During calendar 2020, 196 mooring and 15 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 annually.

Our full slate of commissioners and alternates remained the same as in 2018-2019. Dave Crocker serves as our Harbor Master and Rich Miller as our Deputy Harbor Master. Waterford's Harbor Management Commission continues to benefit from the continuity of commissioners and Harbor Master and Deputy Harbor Mastor 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. During the year we finalized 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.

By: Jane B. Adams, Chair

Harbor Master
David Crocker

Deputy Harbor Master
Richard Miller

FY 2019/2020
Harbor Management Commission
Jane Adams, Chair
Eva Bunnell
Greg Crocker, Alternate
Robert DeRosa
Robert Dutton
Philip Fine
James Hamsher
Brian Lynch
Fred Wise, Alternate

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MUNICIPAL HISTORIAN
HISTORIC PROPERTIES COMMISSION
FY 2019-20

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 is determined mostly by personal inclinations and local situations.

Among other accomplishments the historian was instrumental in the establishment of the HISTORIC PROPERTIES COMMISSION in 1999. The HPC qualified the town for designation as a Certified Local Government (CLG), 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, amounting to some $60,000 over the years, allowing Waterford to participate in federal and state historic preservation programs, including National Register nominations and historic structure assessments.

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-plus 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.

In FY'18 the proposed Oil Mill National Register District nomination was expanded to include Oil Mill Road south from Gurley Road to Boston Post Road as directed by the State Historic Preservation Office (SHPO). After multiple delays, including consultant health issues, the anticipated listing to the National Register is not expected until summer, 2021.

Both the historian and the commission continued to advocate for adaptive use of the 1923 Cohanzie School building, which is listed in the Connecticut State Register of Historic Places. In October, however, the Planning & Zoning Commission turned down an affordable housing proposal. Before an unruly crowd at the public hearing the municipal historian was the only one to speak in favor. Meanwhile time is running out if the school is to be saved.

The town-owned, ca. 1890 Nevins Tenant Cottage, an established "historic property" and important landmark within the Civic Triangle, continues to deteriorate. The Education Standing Committee of the RTM agreed to support the expenditure of $22,500 from designated capital to fund a structural assessment by GNCB Consulting Engineers which could help determine a use for the building. The commission unanimously supports its rehabilitation whether or not use is determined first. The cottage is recognized as an important part of the town center/Jordan Village streetscape. According to the town's Plan of Preservation, Conservation and Development, historic resources like the Nevins Cottage "provide a direct connection to the history and 'sense of place'" . . . and "enrich our visual and emotional attachment to the community. . . ."

The town-owned, 1923 Secchiaroli Barn suffers from demolition by neglect as well. Without a new roof the building cannot long survive. Listed in the Connecticut Register of Historic Places, the town has no plans for its adaptive reuse.

Progress continues with documentation of "forgotten burial grounds". Eileen Olynciw's inventory, a work-in-progress, includes maps, photographs, genealogical information and related sources. In October Patrick Crotty and R. Nye mounted the Rogers burying ground plaque on the boulder that was placed there a century ago for that purpose on the former Mamacock Farm, now the property of Connecticut College. Bert Monton prepared the surface of the stone where the plaque would be installed. Brian Rogers, former CT College librarian and direct descendent of John Rogers, participated in the planning of the project and contributed $100 toward the cost of the plaque which was cast by the Mystic Foundry. Total cost: $800. Acting director of the Arboretum, Maggie Redfern, lent her support of the project on behalf of the college. P. Crotty and R. Nye also reset the elaborate Rogers memorial stone. Meanwhile, P. Crotty continued extensive clearing and maintenance of the Morgan, Rogers, Gorton, Church & Williams, and Durfey Hill cemeteries. He also donated two volumes of his stunning photographs of Waterford cemeteries to the Library. In June former State Archaeologist Nick Bellantoni flagged areas of "disturbance" at the Durfey Hill Cemetery per Deb Surabian's GPR report from a year ago. A few test pits were not encouraging. Further testing may reveal unmarked burials, perhaps Durfey slaves.

R. Nye volunteered to oversee the roof replacement of the Historical Society's schoolhouse by Pawcatuck Roofing, completed in July, 2019. He also met with maintenance coordinator Wayne Fraser regarding long-deferred maintenance and the urgent need for repairs of the Jordan Park house, an "established historic property". Director of Planning & Development Abby Piersall agreed to include funding in the FY'22 capital plan, the start of a planned annual maintenance program for the building. The demolition of 151 Oswegatchie Road, a contributing property to the Oswegatchie Colony National Register Historic District, has prompted legal action by the town.

In addition to ongoing projects and concerns, the commission in FY'22 should consider 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 ongoing issues requiring consideration and/or action, some of which have been tabled due to the COVID 19 pandemic. Among

them are the formation of a historic cemetery association. Chairman John O'Neill has emphasized the need for an organization entirely separate from the commission and officially recognized by the town to assume responsibility for neglected cemeteries, primarily Gorton, Durfey Hill, and Church & Williams. Photos of the three were included in a presentation to the newly-elected Board of Selectmen in December in an effort to raise their awareness of the problem and to remind them that the town has to assume some responsibility for their care. At the same time the commission must generate public interest in the town's neglected burying grounds. A "clean-up" was scheduled in April of the Church & Williams Cemetery, but unfortunately was cancelled because of the pandemic. Rescheduling is a priority for FY'22. A hopeful outcome could well be the formation of an association, perhaps an historic cemetery trust fund, and installation of signage identifying cemeteries. Also, the relationship established by Chrm O'Neill with the East Lyme Cemetery Association should be fostered.

Additional goals for the HPC in FY'22, some that are ongoing, include 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; exploring alternatives to the town's policy (by default) of demolition by neglect of its historic buildings (of immediate concern is the fate of the historic Nevins Tenant Cottage); bringing attention to the deferred maintenance of the extant buildings at the Eugene O'Neill Memorial Theater Center, especially the Aida White Mansion, the Hammond Mansion, and the barn theater; and monitoring Seaside Park and Friends of Seaside developments. Also, the commission encourages the Planning & Zoning Commission to complete the application of village district regulations to historic Jordan Village. And finally, the HPC continues to support Preservation Action at the state capitol in Hartford, the Connecticut Trust for Historic Preservation, and Save the River – Save the Hills.

At the 2019 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 Patrick Crotty.

All the while both Municipal Historian R. Nye and Assistant Municipal Historian Vivian Brooks continue to field historical and genealogical inquiries directly from individuals and through the town clerk's office and the Historical Society.

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

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FIFTEEN ROPE FERRY ROAD

WATERFORD, CT 06385-2886

INFORMATION TECHNOLOGY COMMITTEE
ANNUAL REPORT
JULY 2019 – JUNE 2020

The Information Technology Committee is comprised of Town department heads, a member of the Board of Finance, and members of the RTM to determine needs of the Town as it pertains to information technology. The following members were appointed or assigned to the Town of Waterford's IT Committee for the fiscal year 2019-2020;

• Kimberly Allen	Director, Finance
• Lisa Cappuccio	Director, Senior Services
• Brian Flaherty	Director, Rec and Parks
• Bruce Miller	Director, Fire Services
• Abby Piersall	Director, Planning and Zoning
• Roslyn Rubinstein	Director, Waterford Public Library
• Gary Schneider	Director, Public Works
• Neftali Soto	Chief Engineer, Water Pollution Control Authority
• David Campo	Town Clerk, Town of Waterford
• Paige Walton	Assessor, Town of Waterford
• Alan Wilensky	Tax Collector, Town of Waterford
• Joseph Trelli	Program Coordinator, Human Services
• Marlena Montgomery	Office Coordinator, Police Department
• Brett Mahoney	IT Chairperson/Chief of Police
• Ronald Fedor	Board of Finance appointee
• Tim Fiorvanti	RTM Appointee
• Michael Bono	RTM appointee
• Craig Powers	Assistant Superintendent of Schools
• Amanda Gates-Lamothe	Board of Education appointee

The IT Committee meets bi-monthly in person at the Waterford Town Hall, or via Zoom meetings due to the COVID-19 pandemic. The IT Chairperson, Brett Mahoney and the Board of Education IT Department Head, Ed Crane hold meetings throughout the year regarding the progress of various IT projects, as well as unplanned or emergency situations of the IT Department. Both prepare a budget and capital expenses at meetings in October to plan for the upcoming year's needs, and to develop or continue long term needs for the continued growth and security of the Town of Waterford's IT infrastructure. The Town's information technology budget for fiscal year 2019-2020 was $824,968.00, the capital requests for the same year totaled $331,200; this includes carryover from the previous fiscal year's requests.

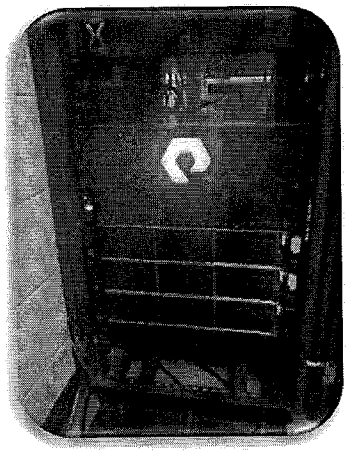
The IT chairperson has been in that position for six years, and has worked with the IT Committee to completely revamp the Town of Waterford's IT infrastructure, stressing cyber and data security, as well as updated hardware for the best end user experience a municipality can provide.

PROJECT UPDATES

The main emphasis of the IT committee continues to be streamlining our software, trying to get multiple agencies on one platform. The Municity Software platform is an example of this, as is QDS software that the Tax Office and Water Pollution Control is working towards.

Maintenance software from each Town departmental budget remains consolidated in the IT budget, which shows the various Town boards the full extent of the maintenance costs associated with Information Technology across all Town departments.

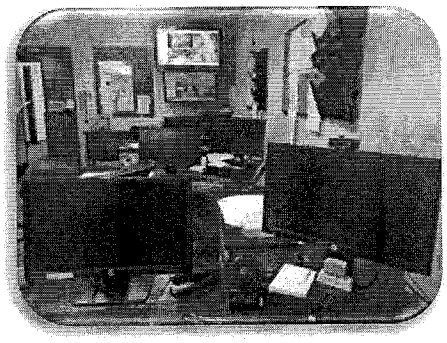
The following was a list of items that were dealt with during the 2019-2020 fiscal year for the Town's IT Committee;



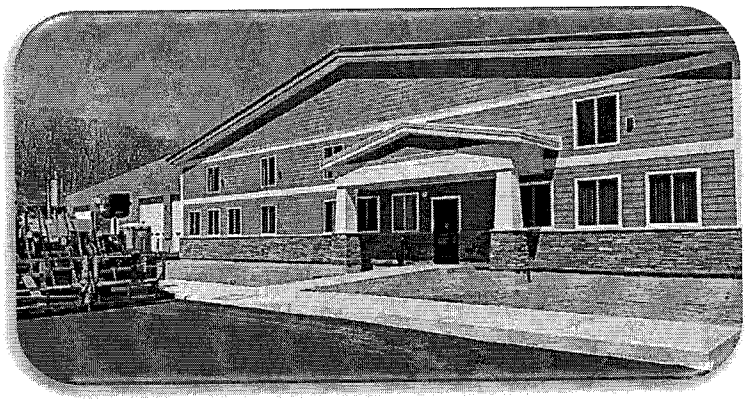
VMWare server upgrades: The Town Vmware server environment upgrade was completed in 2019, This includes a new high performance host server added into the VMWare cluster, new email virtual server, a 10 gigabit network switch to connect the hosts together, a "Veeam" backup system , datacenter licensing and 10TB additional storage for the cluster. The benefits are increased security and better performance and reliability.

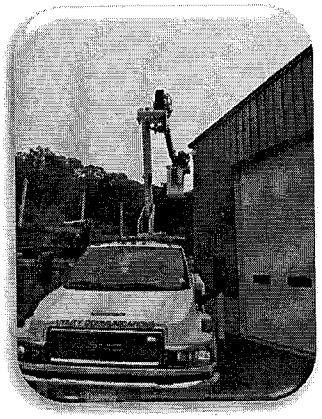
Core infrastructure switch installation was completed. This increases our network performance and capabilities. Two additional switches will be installed next year to complete the town infrastructure switching system.

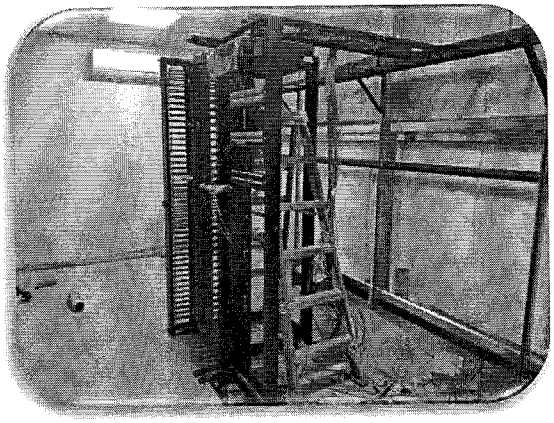
Workstation deployment: 24 new workstations deployed at PD, 15 Windows 10 workstations and a 2016 server deployed at the Public Library. This project specifically addressed the old outdated public computers and server. The new implementation consists of hardware and software. The result will be increased performance and security for the public network which serves Human Services, the Community Center and the Library.

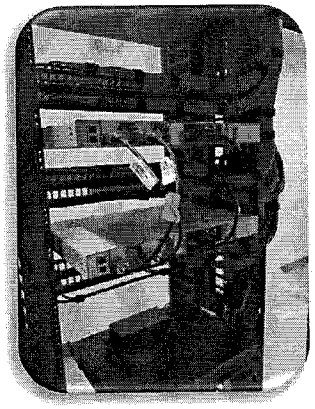


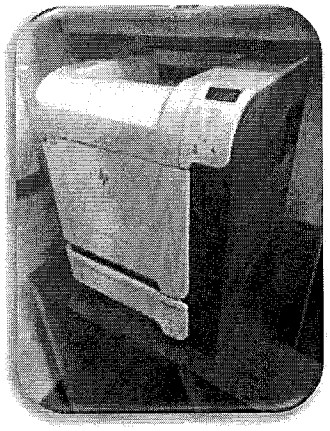
Municipal building project: Data rack, infrastructure equipment, telephones, Fiber-optic cable type and location, Cat6 cable layout, Wi-Fi and security cameras. Worked with the Municipal building complex building committee to design, implement and support these systems.





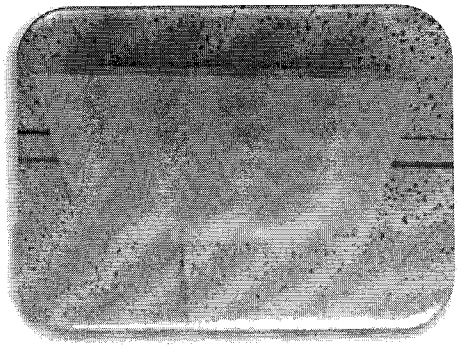


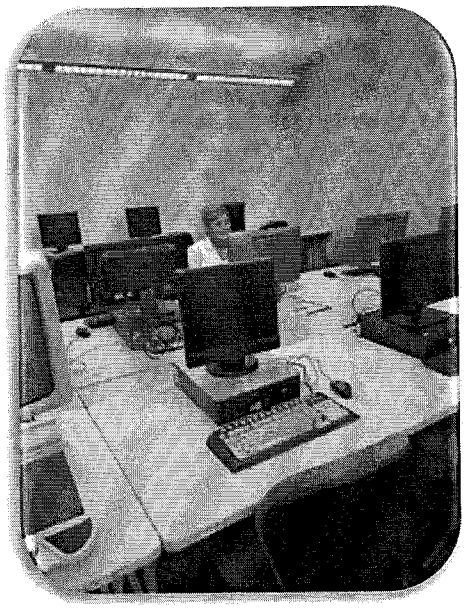




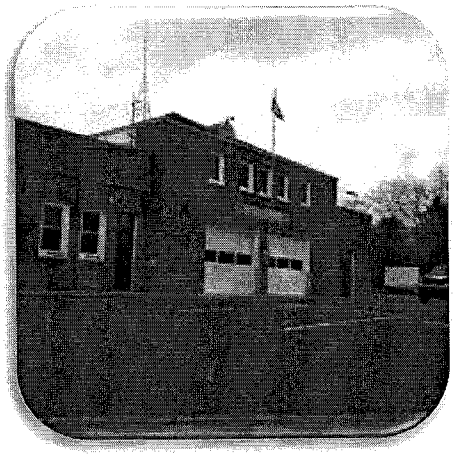
Four new Office printers in various locations in town. This addressed half of the printers that were at end of service life. The next phase will take care of the remaining older printers.

Install New Wi-Fi : Library & Police Department. All Town buildings are now setup as one WiFi system. All access points work together and can be easily managed by IT personnel from a centralized location, without having to physically touch each WiFi point. This saves time and allows for a more secure system.





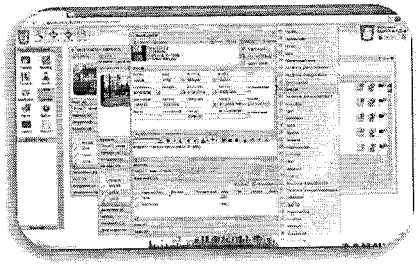
- Deployed Chrome desktops for the community center lab for public use
- The Human Services computers were upgraded to Windows 10.
- Library firewall: replaced old unsupported unit.
- Assist with fiber layout for the Waterford Town Beach: This will allow future security cams, WiFi, and other IT related items. Several systems are in play in this area – private fiber, Eugene O'Neill Theatre fiber, and Town of Waterford fiber.



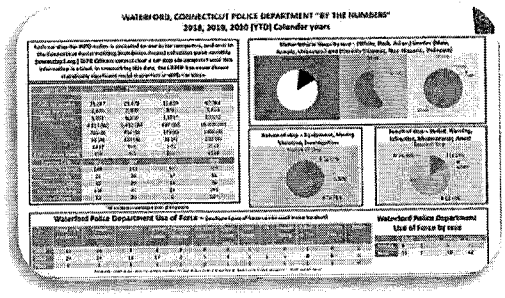
Firehouses: Pending due to COVID-19/CEN service delay. Due to the State shutdown, the connections between the firehouses were unable to be worked on, which slowed IT down considerably on this project during March-July 2020. The Goshen Fire Department will be the first to cutover to the new system in November 2020, with the remaining firehouses scheduled to be completed in November as well. All parts are ordered, and the wiring is complete. Coordination for the PA system tie in to new phones is being done with Tactical Communications.

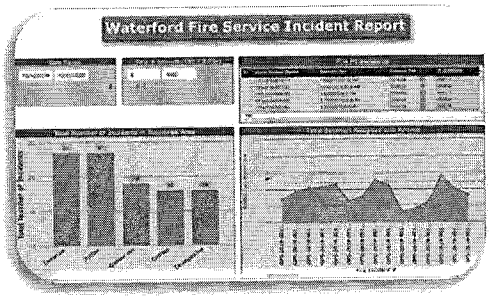


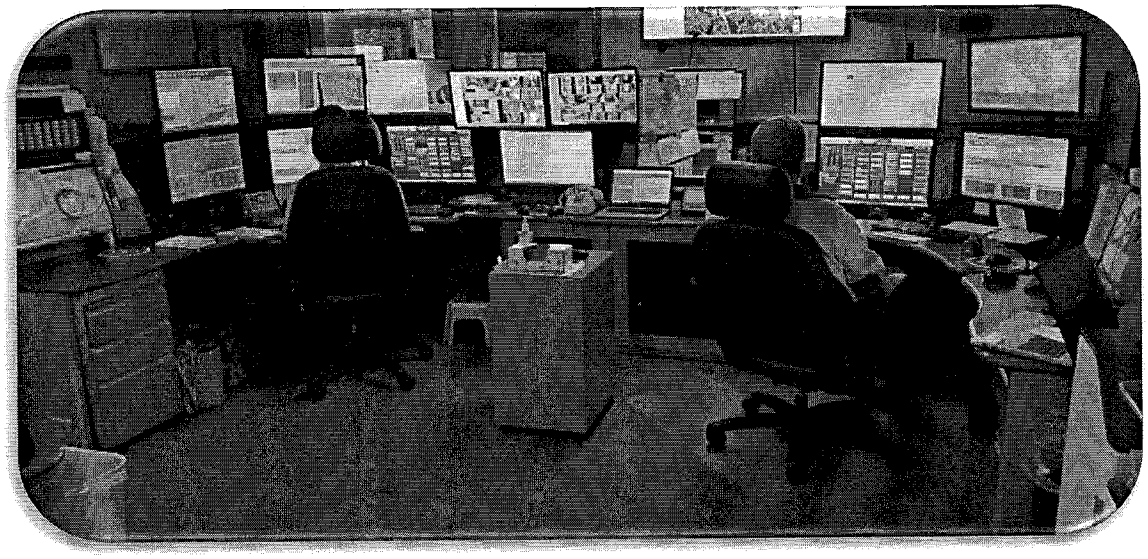




Reporting: Regardless if it is a use of force report for the police department, an assessor's report for Town Hall, or response times for the fire department, reporting from our systems has become paramount. The IT Department worked through the fiscal year to make reports from data to show what work is being done in town.



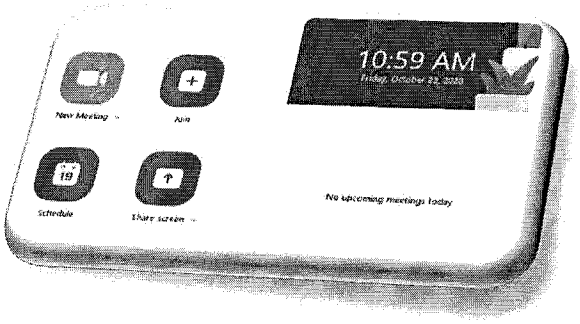




The Waterford Emergency Communications Center had wiring rerouted, and monitor work completed. Computer replacements have been scheduled for the next fiscal year.

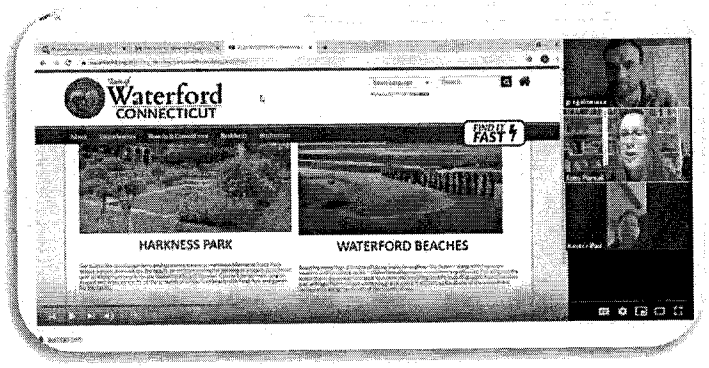
COVID-19 RELATED ITEMS

The COVID-19 pandemic resulted in a lot of work for the IT personnel, who were balancing their responsibilities with Board of Education related items.

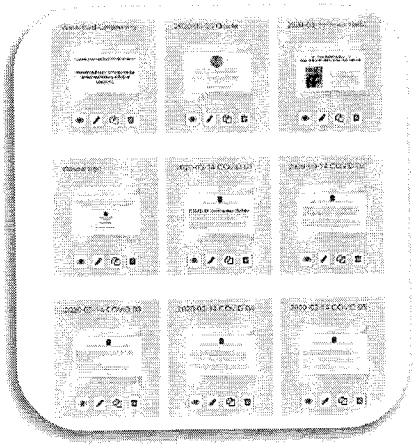


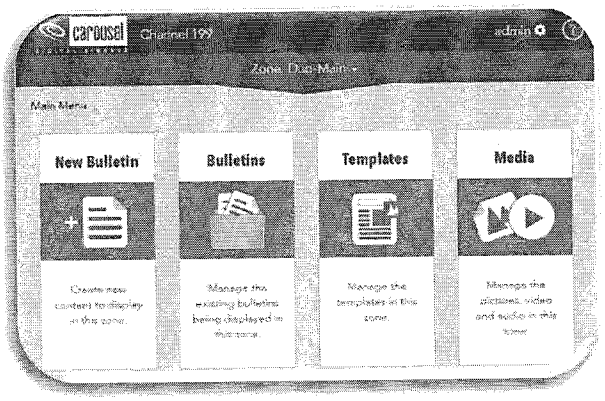


Zoom: The "Zoom" meeting platform was used extensively during the COVID-19 outbreak, and many COVID-19 related items were needed – webcams, laptop deployment, VPN access, and setup for Assist with Covid related items, Laptops loans from school, zoom streaming of meetings, and VPN access, are a small part of what the IT department and IT Chairperson engaged in.

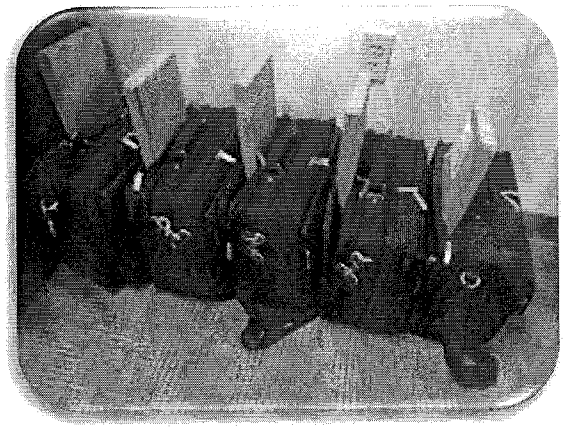


Youtube: Zoom is an excellent platform for meetings, but we learned of its limitations throughout the fiscal year. The Town now also employs a Youtube live channel so that people can view meetings live as they occur, without the ability to "Zoom bomb" or hijack the meetings.





Channel 22: Channel 22 has been employed by the Town of Waterford for years, often with little to no information changing or being displayed. The IT Committee approved a carousel software to have newer more engaging items posted to Channel 22, which has provided a demographic that may not use social media access to what is being done in town.



Emergency Services: Fire, Police and EMS rely heavily on the Waterford Emergency Communications Center for 911 and related radio calls. IT put together "go bags" of computers for dispatch personnel to take computer setups with them to continue emergency communications in case of a COVID outbreak in the center. This was coordinated with the State of Connecticut Public Safety Data Network hierarchy to allow access between Waterford, New London, and East Lyme should this become necessary.

FISCAL YEAR 2020-2021 PLANNING

The following items are scheduled for fiscal year 2020-2021;

- Online payments to expand to other departments – The Tax Collector and Human Services currently accept online payments, having all town departments using an online payment option by the end of the fiscal year is the number one priority.
- Continuation and completion of the Firehouse networking, WiFi, and computer installation.
- Continue to work towards centralized printers (this is not a popular option.)
- Purchase a newer properly functioning Rec and Parks software (Currently MyRec being considered.)
- Pursue grant monies for WiFi and camera options for the Town Beach, using existing infrastructure.
- Purchase laptops for use throughout the town departments, and develop a laptop management system. This showed as a need during the initial COVID pandemic, when laptops that the town would borrow from the Board of Education were used for students.

The Town of Waterford IT Committee remains committed to providing the best IT infrastructure at the lowest costs to the Town's taxpayers. Finally, the IT Committee and IT Chairperson would like to acknowledge the Town's Head Librarian, Roz Rubinstein on her wonderful career, and her long-term dedication to the Town of Waterford's IT Committee. Best of luck in your retirement Roz!

Respectfully submitted,

Brett Mahoney, Chairperson
Information Technology Committee

Ledge Light Health District

Promoting healthy communities

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 *Café* program provides our establishments and volunteers with food safety instruction that fulfills the "designated alternate' requirement of the PHC. *Café* 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.

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 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 9th annual *Drive-Thru to Beat the Flu* exercise in Waterford, where we provided free flu shots to 197 residents in a drive-thru scenario. 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. Because of the COVID pandemic, our participation in weekly preparedness activities has increased dramatically.

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 represents local health on one of the DECD Sector Rules Subcommittees.

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.

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 Preventive Health Services Block Grant program. The grant is awarded for a three-year period. 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. LLHD is currently using these funds to:

- Implement a Live Well with Diabetes Self-Management Program (by phone during the COVID pandemic) for adults living with diabetes, pre-diabetes and/or their support person(s).
- Pilot the Cook Well with Diabetes Program – a four-week cooking program for adults with diabetes.

LLHD works collaboratively with local senior centers and parks and recreation departments to offer these programs in addition to Senior Resources Area Agency on Aging.

Immunization Action Program
New to LLHD in 2020 is a CT Department of Public Health funded program aimed at reducing preventable and sometimes fatal diseases by increasing childhood immunization rates for the sixteen vaccines currently recommended by the Centers for Disease Control and Prevention (CDC). Over the next five years LLHD will provide professional development for healthcare providers, work to ensure that vaccine is provided by health care providers, reach out to children who have missed vaccine doses or need a vaccine provider, conduct community outreach and awareness campaigns and enroll families into the statewide immunization registry, called CTWiZ. A SECT Immunization Partnership has been established to guide future activities of the program and assist in the promotion of childhood immunizations.

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 continue support their individual health goals. 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.

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.

COVID-19

Schools

LLHD continues to help assure that all our school systems are prepared to respond to cases of COVID among their students and faculty. We have met with numerous school officials to discuss scenarios and procedures associated with safely keeping students in school and developed and distributed a decision tree and guidance documents to help respond to cases or clusters of COVID. We have shared this information with the Connecticut Department of Public Health, who asked us to present our work to other health departments and emergency preparedness directors. Although we cannot predict what impact COVID will have on our schools as the pandemic progresses, we are confident that we have provided our school systems with the most up-to-date, comprehensive guidance available.

Sector Guidance

Steve Mansfield has been participating in a DPH/DECD subcommittee whose purpose is to provide a public health perspective on the proposed and amended Sector Rules developed by the DECD. This group of six health directors meets multiple times each week, usually after hours, to consider the implications of certain re-opening strategies, and how these decisions may affect the health of our communities. Getting a seat at this table was a hard-fought battle, as the initial re-opening committee did not contain any representatives from local public health departments. The Connecticut Department of Public Health has been working closely with our group to help align the economic, public health and social implications of the Sector Rules. Our environmental and administrative teams have played a key role in the interpretation and enforcement of the Sector Rules; we have developed comprehensive policies and procedures to follow up on complaints of violations in restaurants, cosmetology establishments, etc.

Contact Tracing

Mary Day continues to lead our contact tracing activities. We have utilized the Connecticut Department of Public Health's contact tracing system and have been working in close partnership with DPH representatives to assure that our contact tracing efforts are the best they can be. Although the transition to the state system was difficult in the beginning, it is now working well, and we are confident that we will continue to be successful in our contact tracing efforts as we move into the winter. As we move closer to a mass dispensing scenario, it is

likely that our contact tracing policies and procedure will be modified to allow for adequate mass dispensing vaccine preparation and delivery.

Mass Dispensing

LLHD continues to prepare for the likelihood of a COVID vaccine in the coming months. Although our exact role is unclear at this time, it is likely that we will utilize our mass dispensing plans for a portion of the planned vaccine distribution, and will likely be responsible for vaccinating frontline workers including fire, police, EMS, etc. Private care providers, pharmacies and hospitals will play a role as well.

COVID Funding

In cooperation with the Connecticut Association of Directors of Health, and with the support of our municipal and legislative partners, LLHD has been advocating for increased funding for local health departments, both in response to the COVID pandemic and due to the lack of adequate funding for core public health activities and responsibilities. In late August, we were informed by the Connecticut Department of Public Health that a significant amount of funding had been earmarked for local health departments. This funding was distributed to local health departments based on their population and the level of poverty in their communities. Over the next 30 months, LLHD will receive approximately $860,000 to support our response efforts. We are currently in the process of assessing our needs to best respond to the pandemic in the future. We have utilized this funding to hire a vaccine logistics coordinator, and two contact tracers. Additional hires are in the works.

COVID and the Social Determinants of Health

COVID has certainly emphasized the need for our work to include action and advocacy to address barriers to health in systems such as employment and income, education, transportation, and food access. In conjunction with our partners on the Health Improvement Collaborative, we have participated in numerous activities focused on the "social determinants of health" including leading both the planning and implementation of food distributions; working with SEAT to design and implement COVID safety protocols to help assure the continuation of crucial public transportation systems; exploring options for public internet access to assure everyone can access telehealth, distance learning and electronic benefit enrollments; identifying and addressing individual needs of people reached through contact tracing; and advocating for rent relief to prevent widespread evictions resulting from thousands losing access to regular sources of income. This work is enriched by the ongoing efforts of the Health Improvement Collaborative to broaden and deepen capacity in our region to address Racism as a Public Health Issue. The Collaborative is offering regular education to its members and recently 25 member organizations completed an Equity Pre-Test, which was an opportunity for them to look at internal policies and practices and identify areas where action could be taken to address systemic racism.

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WATERFORD public library
Discovery begins here.

WATERFORD PUBLIC LIBRARY
Annual Report
July 2019 – June 2020

Over these past weeks, the Connecticut library community, along with the rest of the country, experienced unprecedented disruption. Waterford Public Library is proud to have joined our colleagues in rising to the challenge by adapting, enhancing, and designing new services to meet the needs of our community.

The library closed to the public at the end business on Friday, March 13 and did not reopen for almost fourteen weeks. Though the building was closed, the library was not. During that time, we continued to provide library services with online and telephone reference, increased provision of eContent, virtual programming, social media outreach and community engagement. We saw an explosion in the use of our eBooks, eAudiobooks, and streaming video collections. We renewed all expiring library cards and issued dozens of new cards online to ensure that the community could take advantage of these resources. Our Wi-Fi signal is strong enough to be available outside, and most days saw people in the parking lot getting connected.

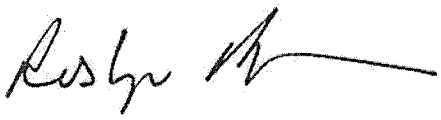
The high point of this very low time was the implementation of GRAB & GO, the library's curbside pick-up program. During its first five weeks of operation, there were 1,079 appointments and 4,984 items circulated. Even though the building is now open and most customers prefer coming into the library, we plan to continue this service for the foreseeable future.

While the library building was closed, full-time employees were furloughed for three weeks and part-time employees were out for ten weeks. They returned anxious to get back to business. The library reopened its doors on Wednesday, June 17 with COVID-19 protocols in place. The health and safety of our customers, staff, and community are our highest priority; therefore, we plan to restore all programs and services on a gradual basis over the next few months.

A final look back on FY'20 would not be complete without highlighting two major achievements – receiving a State Public Library Construction Grant of $250,000 toward the HVAC capital project, and winning the Connecticut Library Association 2019 *Excellence in Public Service Award for Populations over 15,000*. The award is due first and foremost to the staff's hard work, creativity, enthusiasm and dedication to quality customer service.

The addenda update of the strategic plan and the department annual reports highlight new initiatives, programs and special events that took place this past year.

Respectfully submitted,



Roslyn Rubinstein
Director

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'20 Projects/Initiatives:

- Awarded a $250,000 State Public Library Construction Grant towards the upgrade of the building HVAC system.
- Reorganization of the children's non-fiction collection and the elimination of surplus stacks.
- Virtual programming for all ages begun.
- 'Book-A-Tech', one-on-one technical assistance; converted to virtual program.
- New drive-thru book return installed.
- Expansion of adult NEW BOOKS collection.
- Expansion of adult PLAYAWAY collection.
- New children's digital resource – *BookFlix,* eBooks for grades pre-K to 3.
- Increased collection of eBooks and eAudiobooks for Waterford customers only.
- New and improved displays: LOCAL AUTHORS, IN THE NEWS, STAFF PICKS, READ NEXT/NEXT READS (recommendations by theme and genre).
- Weeded and replaced materials as needed for adult, teen, and children's collections.

THE LIBRARY AS PEOPLE

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

FY'20 Staff training, professional development and engagement:

- Regular schedule of full staff and department-specific meetings.

- 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, board president and treasurer attend the annual Association of Connecticut Library Boards (ACLB) conference.
- Director serves as chair of Town of Waterford 2020 Census Complete Count Committee.
- Director received grants from Dominion, Community Foundation of Eastern Connecticut and Waterford Rotary to help fund the 2020 Census Complete Count Committee Public Service Announcement initiative.
- Director member of Waterford Rotary.
- Director serves on Town of Waterford SustainableCT Committee.
- Children's Services department head serves on Youth and Family Services Advisory Board.

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'20 Initiatives/Collaborations:

- Launch of GRAB & GO, curbside pickup of library materials.
- Waterford Public Library wins the Connecticut Library Association 2019 Award for *Excellence in Public Service for Populations over 15,000.*
- Collaborated with and hosted Community Foundation of Eastern Connecticut, "Leading Together 2019 - Thriving Community Conversation Waterford."
- Successful 2019 Summer Reading Program for adult, children and teens. • On-going outreach to Senior Services, Recreation & Parks and Youth & Family Services.
- Visits to CAMP DASH to promote summer reading.
- On-going outreach to Waterford Public Schools including staff visits to schools.

- Volunteer opportunities for students in collaboration with Waterford High School Learning Through Service program.
- Participated in the ninth annual statewide 'Take Your Child to the Library Day.'

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'20 Achievements:

- Successful annual fund drive.
- Conducted on-going review of general and personnel policies and procedures to ensure operational efficacy and efficiency.
- Grants/donations:
    - *Waterford Rotary* donation for children's books and programs.
    - *Evelyn Carlson Widham Memorial Fund* – funded books and periodicals on local history and genealogy programs. o American Library Association mini-grant for 'Code Your Hero' programs celebrating Computer Science Education Week (December 2019).

Annual Report – Adult Services Department
July 2019 – June 2020

While information continues to flow and technology evolves, the adult services staff adjusts, educates itself, and assists our customers where we can. Whether we answer questions in person, by phone, email or Facebook, our professional staff is able to answer with accuracy and authority.

The year started with the annual One Book One Region and CT Author's Trail programs held each summer. In its 11th year the Author's Trail continues to attract many participants who turnout to travel around southeastern CT and visit other libraries, take part in raffles and events and attend a finale held at the Mohegan Sun in September. The library participates each summer in these two programs.

The adult computer center hums along with most of our 10 computers in use throughout the day. Our capable staff continue to educate themselves about new technologies, software, and the use of mobile devices to assist customers. A new service called Book-a-Tech was created for one-on-one 30-minute computer help for any overflow at the computer center. It has worked out very well and the customers have come to rely on this program for their mobile device, laptop and email frustrations.

Over the last few years staff have been encouraged to provide additional reader's advisory services through the creation of displays and booklists suggesting titles in various genres from which customers can choose to read outside their comfort zone.

Our interlibrary loan service continues to stay strong with 90% of our requests being filled by other libraries throughout Connecticut. The lending and borrowing of materials from library to library has a new resurgence in the philosophy of "resource sharing" where there are few restrictions. Our department assistant continues to attend meetings and roundtables to keep up-to-date on resource sharing and its implications to all libraries.

Programming continues to be an essential part of the library serving the Waterford community. Our customers continue to request stimulating programs such as lectures, book discussions, and author talks covering literary, financial, health and cultural topics.

This past year adult services once again joined the national summer reading program festivities for "A Universe of Stories" by planning a host of programs on the space theme. We may have outdone ourselves, as it was creative and fun. We hid Neil Armstrong throughout Waterford for a "Where in the World is Neil" virtual activity on Facebook to having Mystic's Treworgy Planetarium, Bridgeport's DuPont Planetarium, the Mutual UFO Network state representative and an official NASA Solar System Ambassador visit us with starry lectures!

In September, we started a monthly Lunch & Learn daytime series focusing on homesteading topics such as elderberry syrup, fire cider, knitting, jam, maple syrup, and composting. This was a well-received series of workshops.

Each year we explore a new world with our programming for adults. This year we explored topics including aid-in-dying legislation, Korean culture and cuisine, Connecticut architecture, all things coffee, chocolate and cheese, tai chi, the CT wine trail, a Harriet Tubman portrayal, the Peace Corp, professional organizing, women's history, and the paranormal while also hosting nine local authors. Our 138 programs had over 1500 attendees.

Our Daytime Book Discussion, Speculative Book Discussion, Poetry Potluck and Write Night programs continue to be held monthly with a core group of participants.

And of course, our Monday night films provide entertainment for many and has become a mainstay while our Oscar series runs every Spring with a regular full house.

Our Facebook presence continues to attract new followers and we are having fun sharing our news and events. With over 1600 subscribers, we have been able to reach a wider tech savvy audience.

The Adult Services staff consists of Amy Sindel, Shannon Henson and new department assistant Diane Beaulieu. Together, with our library pages who work hard while always maintaining honor society status, we have a great team.

We have arrived at another July and it is a different world. After being closed for three months due to the Covid-19 virus and staff out of the building and programs cancelled, our thoughts continued to be on reopening the doors to our customers.

We finally opened and we are virtual! Adult services has adapted and complied with the guidelines necessary to keep our customers safe while also providing the highest reference and informational services they have come to know and respect. It has been so nice to see that our customers missed us and how we missed them.

Jill Adams
Department Head, Adult Services

Annual Report – Children's Services
July 2019 – June 2020

The Library as a whole continues to be a necessary and well-loved part of our Waterford community despite challenging times. The Children's Services team has adapted to the new normal and continues to offer modified library services that benefit our customers of all ages. Over the course of this year, the way we served the public changed dramatically with the onset of COVID-19 in mid-March and closure of the library building to the public for several months. In April, the Children's Department shifted to virtual programming and the distribution of library materials became available mid-May through a curbside grab and go service, which many families took advantage of immediately.

Children's and teen programming prior to COVID-19 continued to be robust and creative. Our "Universe of Stories Summer Reading Program" was especially successful with 509 participants ranging from infants to teens. Collectively, participants read nearly 7,000 books over the summer, an increase over last summer! A unique idea came to fruition with the acceptance of our request to Skype with a NASA Astronaut as part of our special summer programming. October included the Room on the Broom Theater Project, which allowed children the opportunity to reenact the popular picture book and perform the play for an audience of nearly 100 family and friends. We also benefited from another "My Body My Health" Children's Health Grant, which fully funded a "Family Nutrition Fair" and a "Teen Chopped Edition" program. Teen chefs took on food challenges and worked in teams to create nutritional, tasty, and appealing final plates all within a specific amount of time. Finished dishes were judged by two local District Chefs, a Registered Dietitian affiliated with local hospitals, and our own Roz Rubinstein. In addition, we also received a Mini Grant from the American Library Association for a series of Code Your Hero programs that allowed participants to learn how to code using Scratch. The most popular single children's event this year was our "Meet the Snow Sisters" program, which attracted 174 children plus their caregivers to the library to enjoy a special live musical performance including a story, games, and photo opportunities! Our core programming such as our ongoing weekly storytimes for newborn babies through age five, STEAM Ahead programs, and children's book clubs continue to draw families to the library throughout the year to encourage sharing the magic of reading together.

During the time of closure, the Children's Room took on a new vibe. The entire nonfiction collection was weeded over the course of this past year. Older materials were removed and replaced with newer content. Additionally, the whole non-fiction collection shifted allowing for the elimination of an entire row of shelves, which resulted in a more open floor plan. Furthermore, the early reader section also received evaluation in preparation to make some cataloging changes for ease of customer use. The Spanish collection relocated and expanded as well.

Children's staff positively represented our Library by attending community outreach events prior to COVID-19 such as Camp Dash, Back to School Nights, the Waterford Harvest Festival and the Waterford Public Schools Parent Academy Night. One of our

main goals in Children's Services continues to be fostering a lifelong love of reading and of the library and we strive to make that happen every day!

Respectfully submitted,

Jennifer Smith
Department Head, Children's Services

Annual Report—Technical & Circulation Services
July 2019 - June 2020

To state that this past year has been defined by changes, both good and bad, would be both perfunctory and obvious. It would be better, instead, to acknowledge how all of the necessary changes have enabled us to improve customers' access: access to the collections, both print and digital; access to technology; and access to the library.

Increased access to the collections was facilitated by increasing the loan limits on feature films and Playaway Launchpads. Customers can now binge-watch their favorite TV series and movies and keep them checked out for longer, too. Streaming video service, Kanopy, supplements our film collection by providing independent films, documentaries, Great Courses, and titles unavailable on DVD (such as *Ex Libris*, about the New York Public Library). This service proved to be especially popular during the months when the library was closed to the public. Additional collection changes include increasing the loan periods for audiobooks (books-on-CD and Playaways), which are now comparable to their print counterparts. The shelf space allotted to Playaways was expanded, allowing for a more pleasant browsing experience with the new arrivals better showcased.

Customers' access to technology was greatly improved by the purchase of fifteen new Windows 10 computers by the Library Board. In collaboration with the town IT Department, the new computers were configured to provide the same privacy safeguards that customers have come to expect. Additionally, tiled icons showcase the library's digital resources. Less obvious to customers, but no less important, was the upgrade of the library ILS to version 3.6.2. This upgrade fixed several performance issues. In addition, several extra scanners and receipt printers were purchased and deployed to assist with an increased number of customer requests for materials.

The greater volume of customer requests was due in large part to the success of Library Grab & Go, a curbside pickup program launched during the library's temporary closure to the public. Enthusiastically embraced by customers, Grab & Go provided critical access to the library during a time of uncertainty. All types of materials, for all ages, were pulled from shelves, scanned, bagged, and delivered to customers by appointment, Monday through Friday. More than one thousand pickup appointments were scheduled; more than three thousand items were delivered. The amount of planning and hard work required to make it all succeed cannot be overstated, and it would have been impossible to achieve without the dedication of staff from all three departments, who worked tirelessly to provide the best possible customer service.

Laura Erickson

Head, Technical & Circulation Services Department

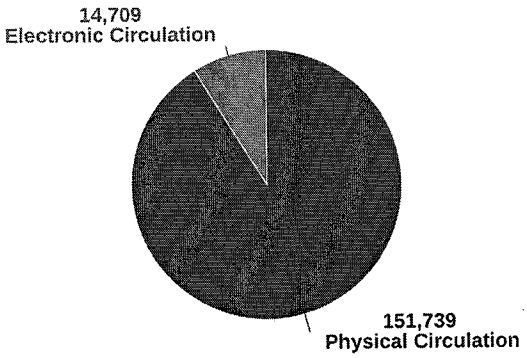
WATERFORD public library

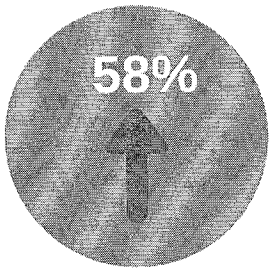
2020 YEAR AT A GLANCE

Connecticut Library Association
2019 Excellence in Public Library Services Award

166,448
Items Borrowed

Total Electronic Circulation



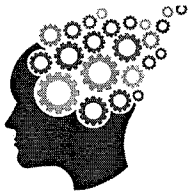


382
Programs

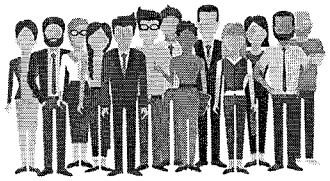
9,207
Program Attendance

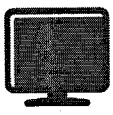
842
New Library Cards

108,114
Library Visitors









12,899
Computer sessions



16,000
Reference questions answered



68,793
Website Hits



7,191
Online Searches

www.waterfordpubliclibrary.org

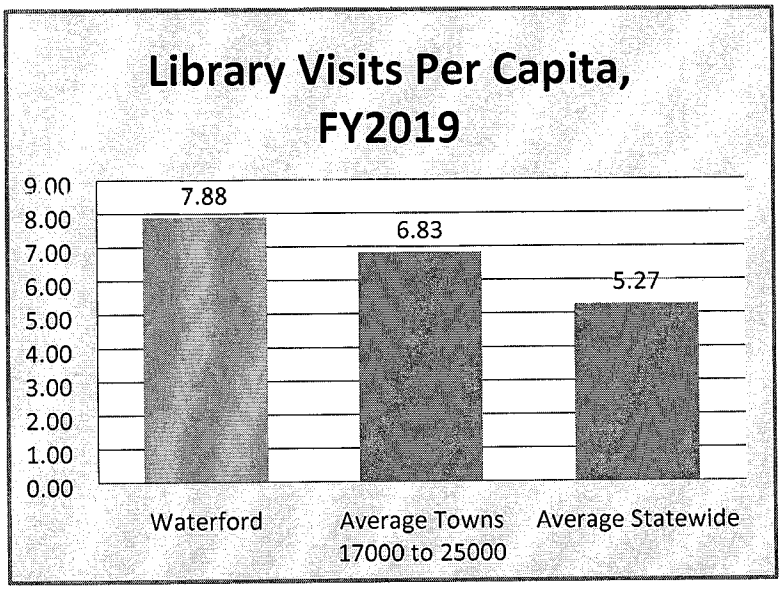
WATERFORD PUBLIC LIBRARY - FY'20 STATISTICS

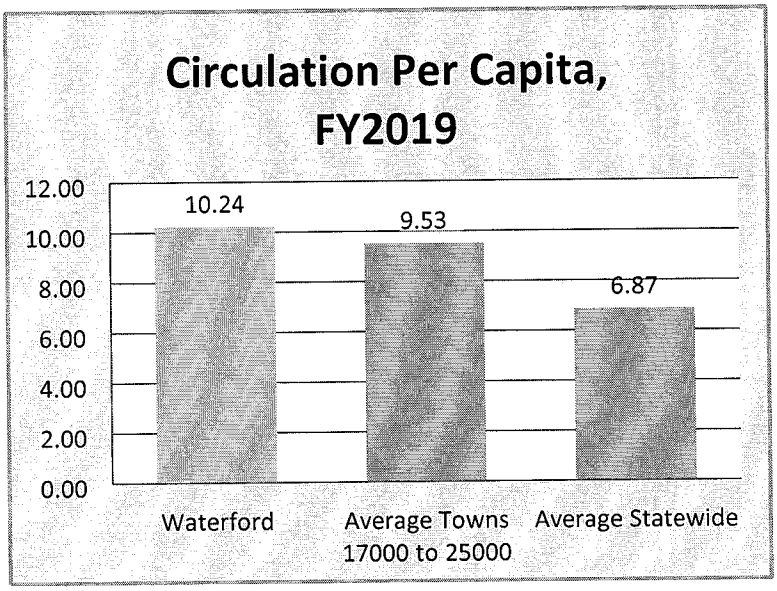
COVID-19

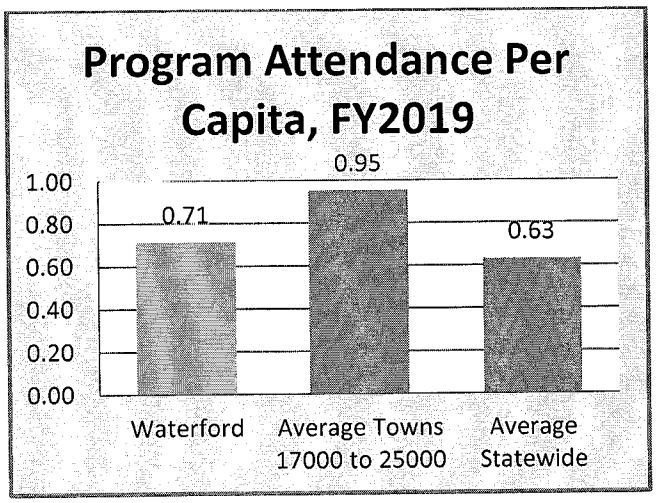
Library closed 3/14/20 - 6/16/20

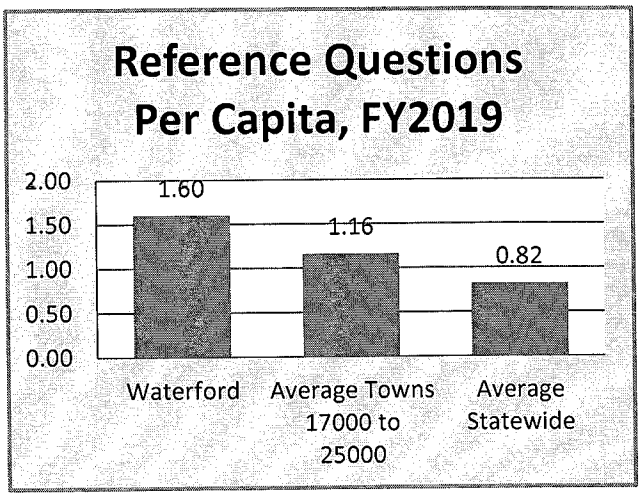
Re-opened 6/17/20 - 6/30/20 with limited hours (38 vs. 64.5)

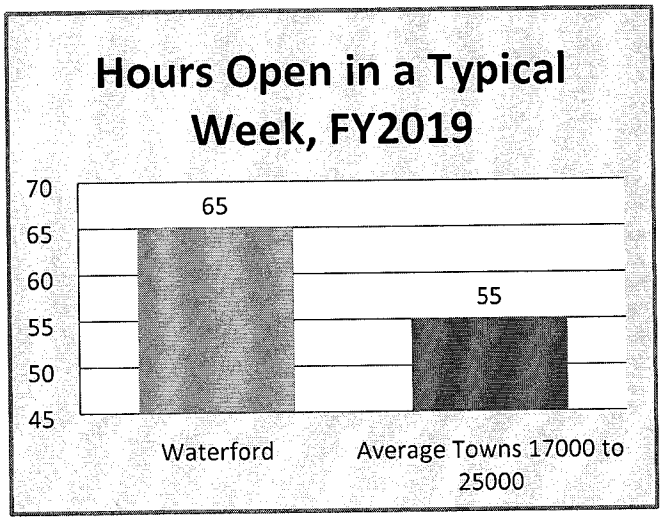
CHECK-OUTS	
ADULT	
BOOKS	55,066
MAGAZINES	1,965
VIDEOS	19,185
AUDIOBOOKS	5,774
MUSIC CDs	1,844
MUSEUM PASSES	194
DOWNLOADS	14,709
GAMES/LAUNCHPADS	435
TOTAL	99,172
CHILDREN	
BOOKS	43,091
MAGAZINES	102
VIDEOS	4,027
AUDIOBOOKS	736
MUSIC CDs	649
TOTAL	48,605
TEEN	
BOOKS	3,962
GRAND TOTAL CHECK-OUTS	151,739
CHECK-INS	126,581
DOWNLOADS (ADULT CIRC.)	
E-BOOKS	7,410
E-AUDIOBOOKS	5,341
E-MAGAZINES	704
E-VIDEOS	1,254
TOTAL	14,709
WEBSITE HITS	68,793
ONLINE SEARCHES	7,191
ADULT REFERENCE/INFORMATION (includes telephone reference during closure)	12,800
CHILDREN'S REFERENCE/INFORMATION (includes telephone reference during closure)	3,200
MOBILE DEVICE USERS (July - March; does not include parking lot usage)	3,588
ADULT COMPUTER SESSIONS	11,451
CHILDREN'S COMPUTER SESSIONS	1,448
INTERLIBRARY LOAN (items for customers obtained from other libraries)	5,762
CUSTOMER DOOR COUNT	108,114
ADULT PROGRAMS Sessions/Attendance	120/1,600
CHILDREN	248/7,451
TEEN	14/156
GRAB & GO (curbside pickup) appointments 5/18/20-6/30/20	1,112
LIBRARY CARD REGISTRATION	842
COMMUNITY USE OF MEETING ROOMS	329

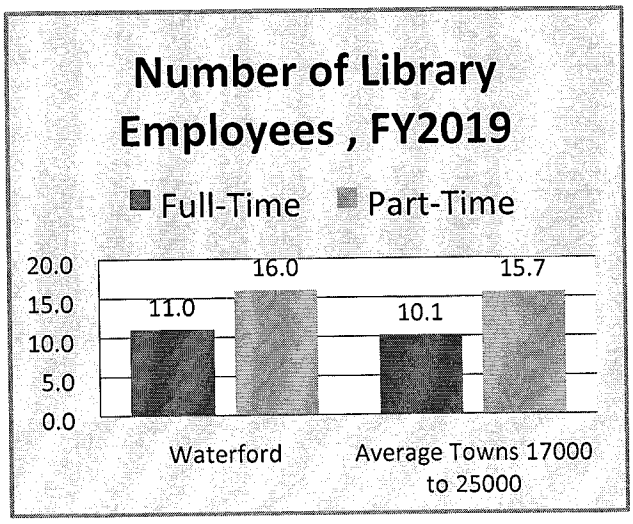

Library Visits Per Capita, FY2019
9.00
8.00
7.00
6.00
5.00
4.00
3.00
2.00
1.00
0.00
7.88
6.83
5.27
Waterford
Average Towns 17000 to 25000
Average Statewide

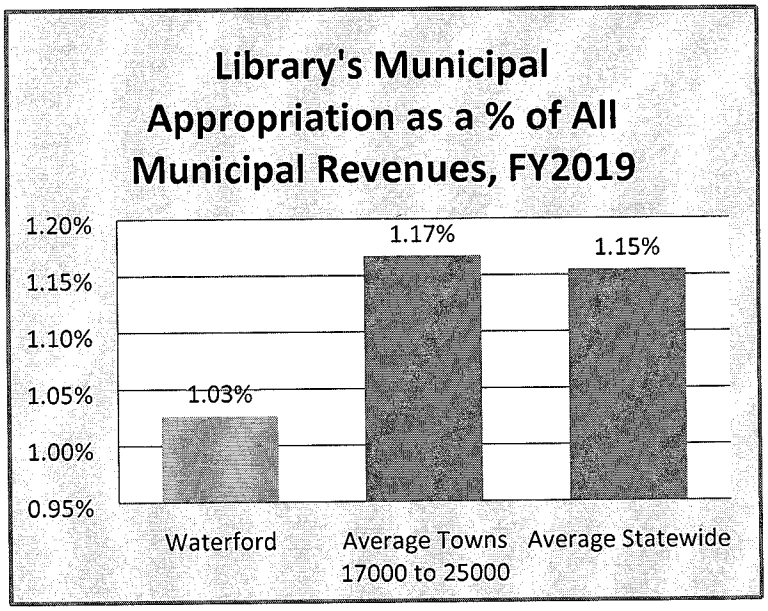

Circulation Per Capita, FY2019
12.00
10.00
8.00
6.00
4.00
2.00
0.00
10.24
9.53
6.87
Waterford
Average Towns 17000 to 25000
Average Statewide

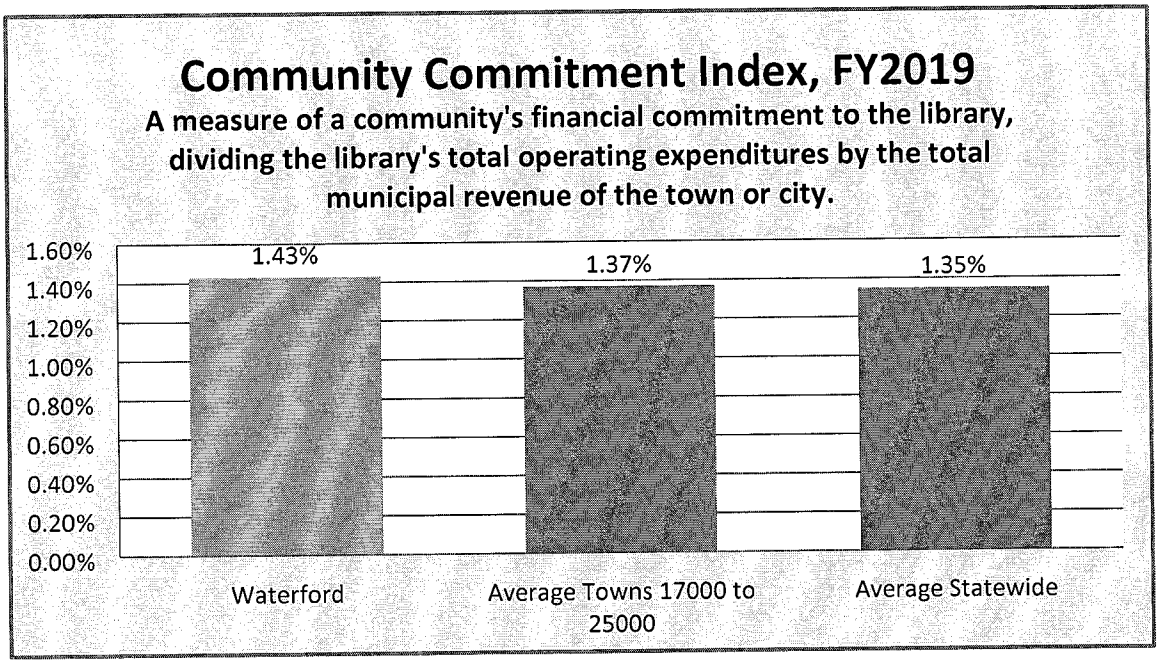

Program Attendance Per Capita, FY2019
1.00
0.80
0.60
0.40
0.20
0.00
0.71
0.95
0.63
Waterford
Average Towns 17000 to 25000
Average Statewide


Reference Questions Per Capita, FY2019
2.00
1.50
1.00
0.50
0.00
1.60
1.16
0.82
Waterford
Average Towns 17000 to 25000
Average Statewide


Hours Open in a Typical Week, FY2019
70
65
60
55
50
45
65
55
Waterford
Average Towns 17000 to 25000


Number of Library Employees , FY2019
Full-Time
Part-Time
20.0
15.0
10.0
5.0
0.0
11.0
16.0
10.1
15.7
Waterford
Average Towns 17000 to 25000

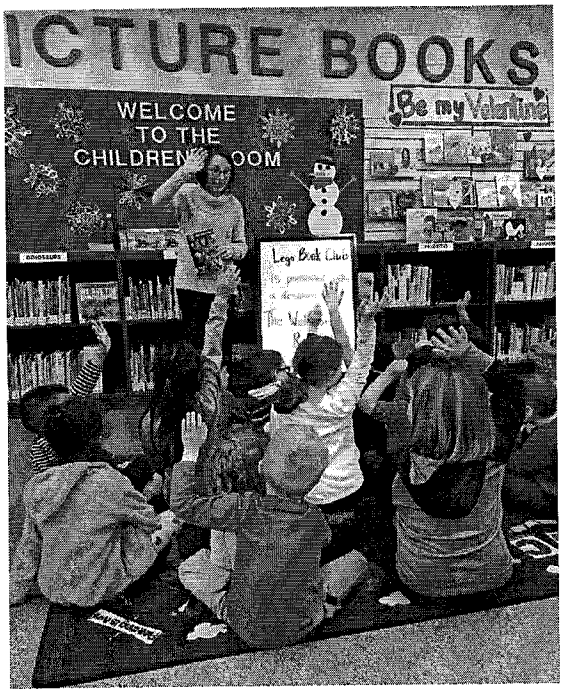

Library's Municipal Appropriation as a % of All Municipal Revenues, FY2019
1.20%
1.15%
1.10%
1.05%
1.00%
0.95%
1.03%
1.17%
1.15%
Waterford
Average Towns 17000 to 25000
Average Statewide

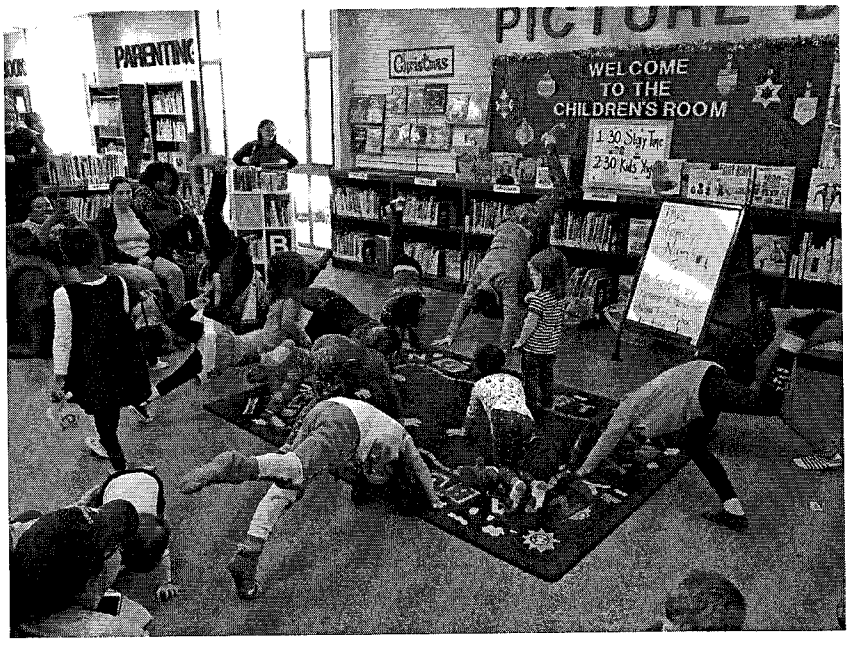

Community Commitment Index, FY2019
A measure of a community's financial commitment to the library, dividing the library's total operating expenditures by the total municipal revenue of the town or city.
1.60%
1.40%
1.20%
1.00%
0.80%
0.60%
0.40%
0.20%
0.00%
1.43%
1.37%
1.35%
Waterford
Average Towns 17000 to 25000
Average Statewide

Welcome!

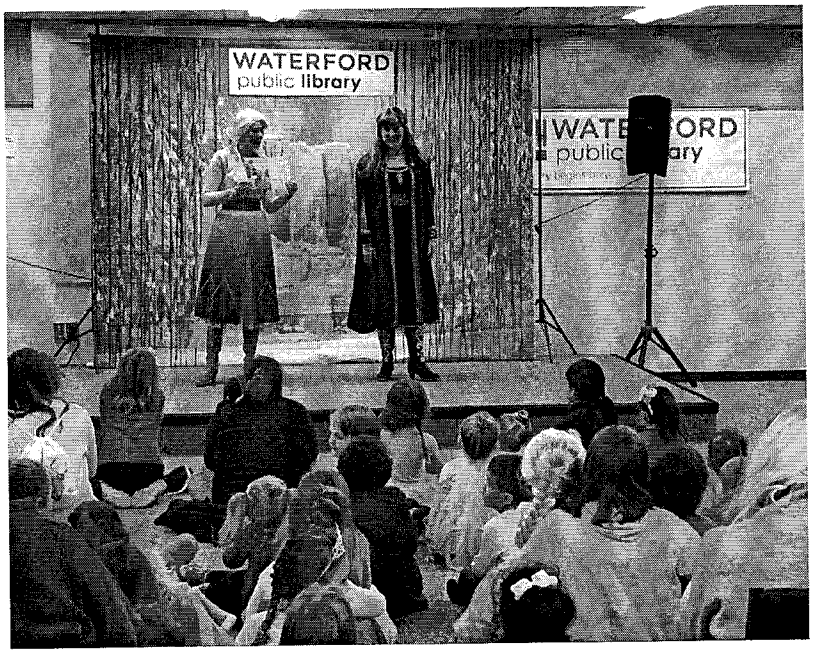


Storytimes

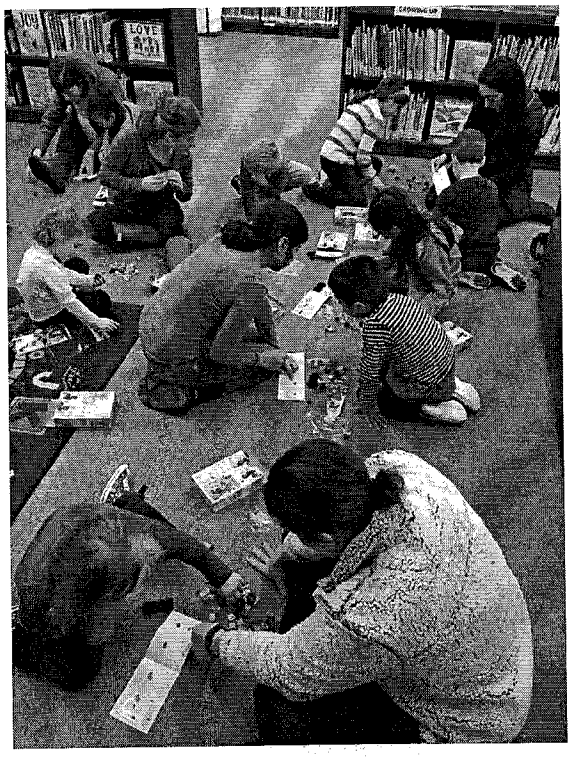




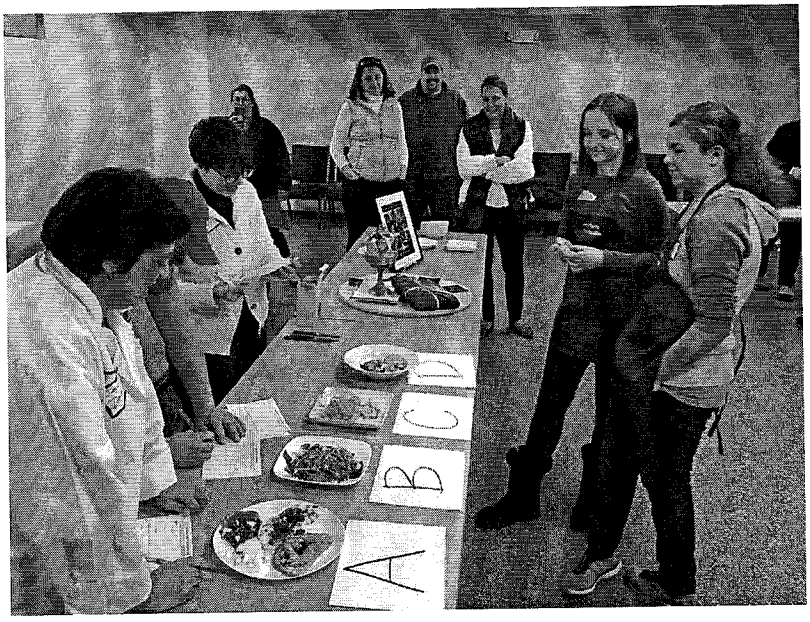
" Frozen's" Anna & Elsa meet 200+ children



Lego Day



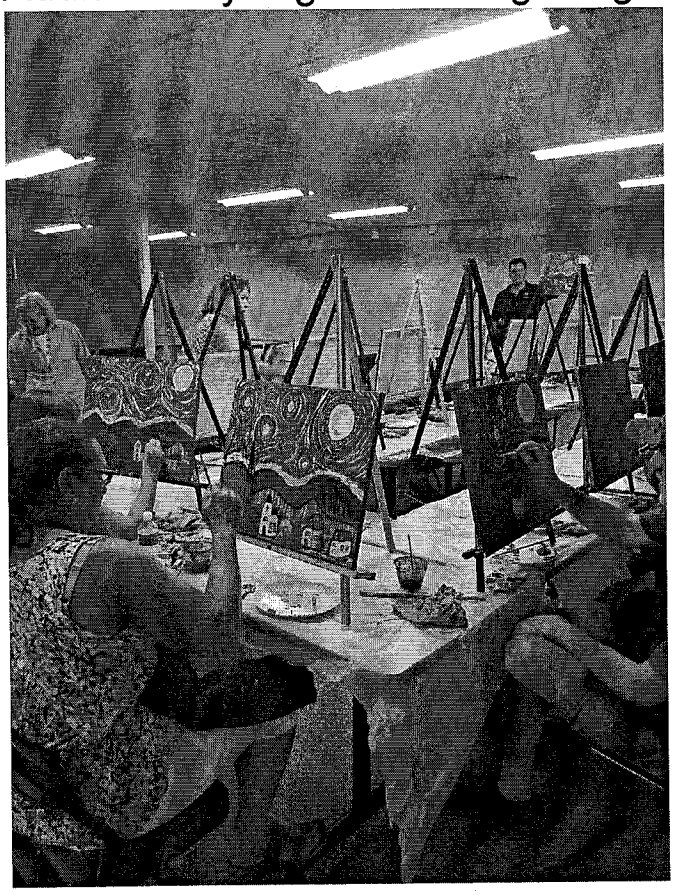
Teen "Chopped" Program



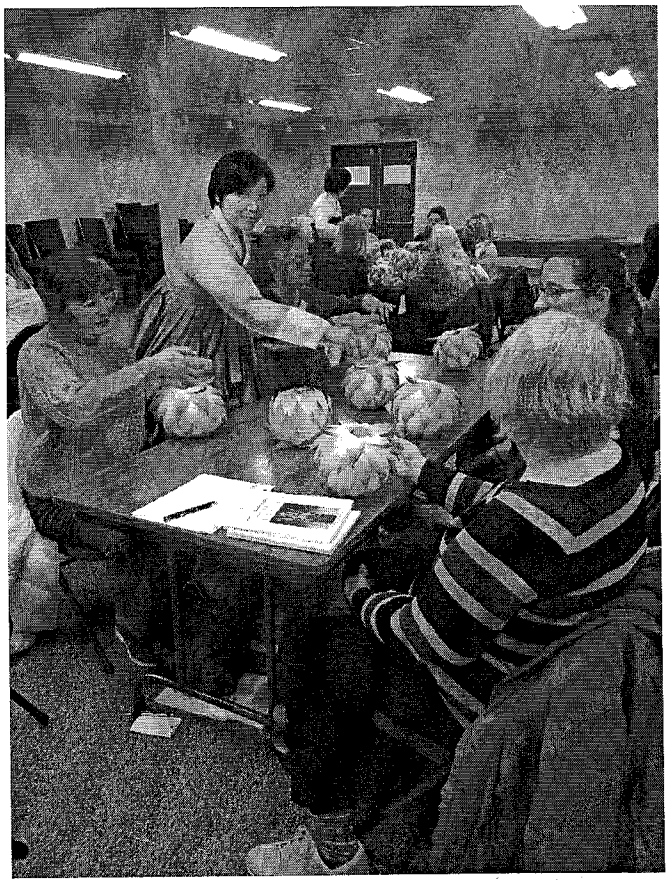
Teen DIY Terrarium



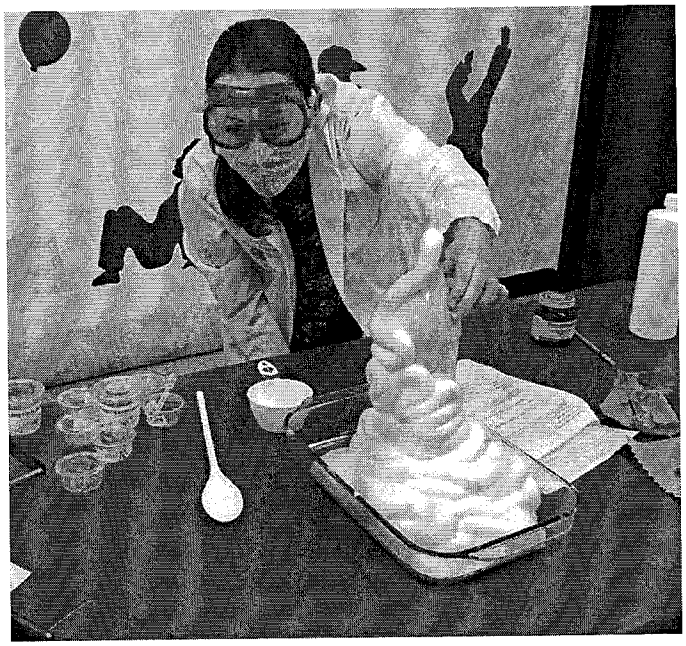
Adult "Starry Night" Painting Program

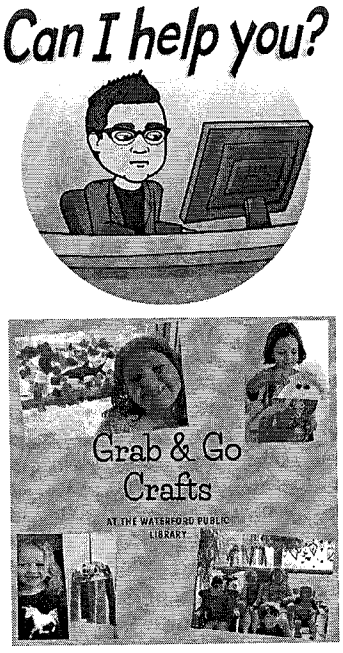


Adult DIY Lotus Lantern

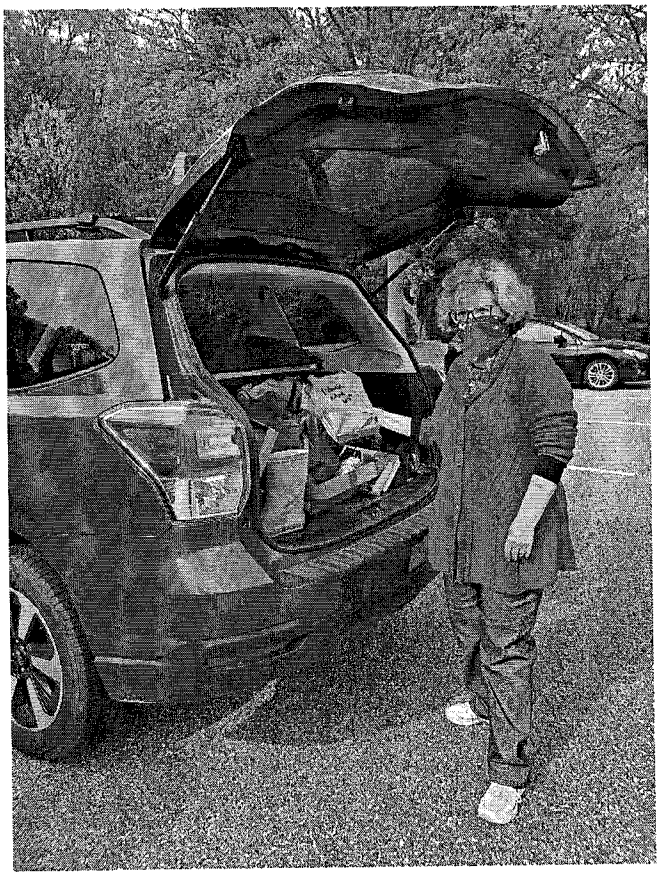


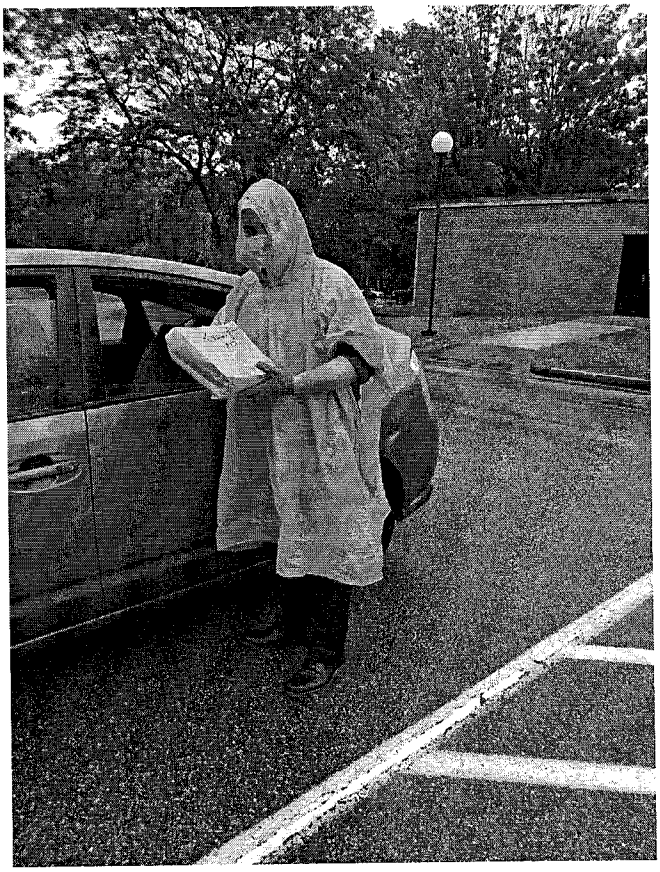
Programming goes virtual





Grad & Go Service – Neither snow nor rain nor heat nor gloom of night **nor Covid-19** stays these couriers from the swift completion of their appointed rounds.





Welcome Back!
June 17, 2020



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Yale NewHaven Health
Visiting Nurse Association of Southeastern Connecticut

Town of Waterford
Public Health & Wellness
Report FY 2020

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	254 visits
4 Flu Clinics	153 shots
34 Blood Pressure Clinics	217 attended
25 Senior Center Clinics	284 attended
9 Nurse Managed Clinics	65 attended

March 2020 brought all clinic activities to a halt during the pandemic and most have not resumed while the Senior Center is closed.

Home Healthcare Program

Visits by:	**# of visits**
Nurses	7,567
Physical Therapists	3689
Speech Therapists	336
Occupational therapists	1121
Medical Social Worker	125
Home Health Aide	2500
Total	**15,338**

The home health care services which are paid for by Medicare, Medicaid, private insurance, and free care funds reduced by 5% this year due to the effort to reduce the number of face to face visits in the home of frail elderly. The initial response to the pandemic was for many elderly to refuse visits for fear of visitors bringing in the virus. This seems to have reduced as there is a comfort level with the precautions followed.

Residents who wish to have more information about Home Healthcare Services may call the agency at 860-444-1111. 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.

School Report

2019-2020

Waterford School District

The VNA of Southeastern Connecticut continues to provide health services to both students and staff of the Waterford School District. During the 2019-2020 school year, health services were also available to the students at the Solomon Schechter Academy. Although the school year was shorter than usual, many activities took place in the health rooms:

Students Cared For/Screened

	2018-2019	**2019-2020**
First Aid	13,359	6.820
Illness	14,083	9,524
Sent Home	1,804	963
Medication Given	7,055	4,784
Medications Prepared for Field Trips	975	221
Vision Screening	1,013	882
Hearing Screening	966	846
Scoliosis Screening	216	156
Specialized Health Care (i.e. diabetic care, respiratory treatments, g-tube feedings)	3,053	1,690

In addition to the daily assessment and care of students, the school nurses were available to staff for health counseling and blood pressure screenings. This year, 173 individuals were seen by the nurse. They also provided 37 hepatitis B vaccinations and 208 flu injections to staff members in their individual schools.

The nurses also attended 49 meetings that pertained to the medical needs of their students.

The school nurse is a skilled professional who is available for a wide variety of both expected and unexpected health events.



PLANNING AND ZONING COMMISSION 2019-2020 ANNUAL REPORT

Town of Waterford

PLANNING AND ZONING COMMISSION ANNUAL REPORT

MEMBERS

Joseph Bunkley, Chair
John Bashaw
Timothy Bleasdale
Gregory Massad
Joe DiBuono

ALTERNATES

Karen Barnett

The Waterford Planning and Zoning Commission serves the Town in three major ways. First, the Commission drafts and evaluates zoning and subdivision regulations that enable development in Waterford. Second, the Commission evaluates applications for new projects and oversees violations of the regulations. Third, the Commission develops long-range land use policy for Waterford and is responsible for making sure new development and regulations are consistent with the Waterford Plan of Preservation, Conservation, and Development.

Many of the services provided in the Planning and Development Office are funded through the Planning and Zoning Commission. The Commission provides staff for all land use and economic development services in Waterford. The Planning staff provide expertise and assistance to the Board of Selectmen, RTM, and other agencies in Waterford and beyond concerning land use and economic development opportunities in Waterford.

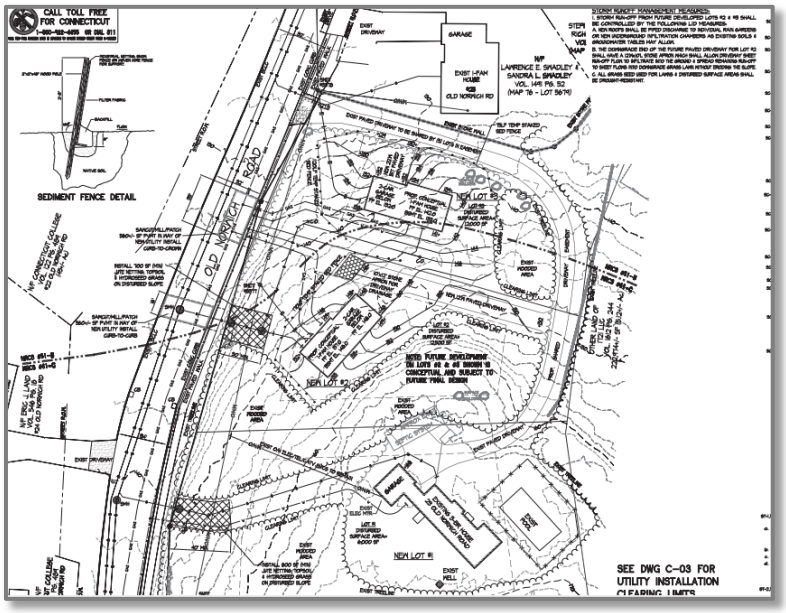
STAFF

Abby Y. Piersall, AICP, Planning Director
Mark Wujtewicz, Planner
Maureen Fitzgerald, Environmental Planner
Jill Pisechko, Zoning Enforcement Officer | May-June 2020
Joshua Lecar, Zoning Enforcement Officer |July-October 2019
Dawn Choisy, Recording Secretary

Development in Fiscal Year 2020

During Fiscal Year 2019/20 the Commission held 15 regular meetings and 6 special meetings to consider 21 applications. In early 2020, the Commission shifted to virtual meetings in response to the COVID-19 pandemic. Both the Commission and the Planning Department worked quickly to keep the development approval process moving without significant interruption, and with the goal of enabling continued investment in Waterford.

Subdivisions



The Planning and Zoning Commission evaluates applications to subdivide land based on the standards in the Waterford Subdivision Regulations. This year, one residential subdivision was approved, which created three lots for single family homes on Old Norwich Road.

Commercial Development

All commercial properties are required to apply for approvals from the Planning and Zoning Commission before they are developed. The Commission relies on the Waterford Zoning Regulations and technical guidance from the Planning Department and other Town and regional agencies to evaluate applications. This year, the Commission approved 7 commercial developments and denied one proposal for the redevelopment of the former Cohanzie School at 48 Dayton Road.

Commercial developments approved in FY 19/20 are:	
806 Hartford Turnpike -	Gas Station Re-Development
169 Boston Post Road -	Mixed Use Development
363 Mago Point Way -	Mago Point Café
357 Mago Point Way-	Business Office
5 Dayton Road -	Medical Office Building
114 Cross Road -	Professional Office Building
140 Cross Road -	Surgery Center Expansion

Zone Changes and Regulation Amendments

The Zoning Regulations are a critical and controlling factor in the way people develop property in Waterford. Waterford's Zoning Regulations were first adopted in 1954. Over the years, changes in Town priorities for development, conservation opportunities, and evolving legal requirements have led to regulation amendments. One of the Planning and Zoning Commission's fundamental responsibilities is the legislative role of writing and enforcing the Zoning Regulations. In recent years, the Commission has sought to clarify, simplify, and improve sections of the Zoning Regulations. Regulation amendments can be initiated by the Commission or by an applicant. Regardless of how a regulation amendment is first conceived, the Commission reviews how the proposal may affect all properties and uses the proposal relates to throughout Town. The Commission uses research from staff, public comments, and the Plan of Preservation, Conservation, and Development to guide decisions.

The onset of the COVID-19 global pandemic this year led the Commission to review and modify its regulations in the first quarter of 2020. The Commission had no provision to allow restaurants to engage in outdoor dining without a lengthy approval process. In the early months of the pandemic, it was unclear how long the Governor's executive orders might remain in place to allow restaurants to operate outside without having to comply with the Zoning Regulations. Recognizing the potential financial burden to restaurant owners if the executive orders expired, the Commission and Planning Department staff drafted regulations to allow current Waterford businesses to operate outside through

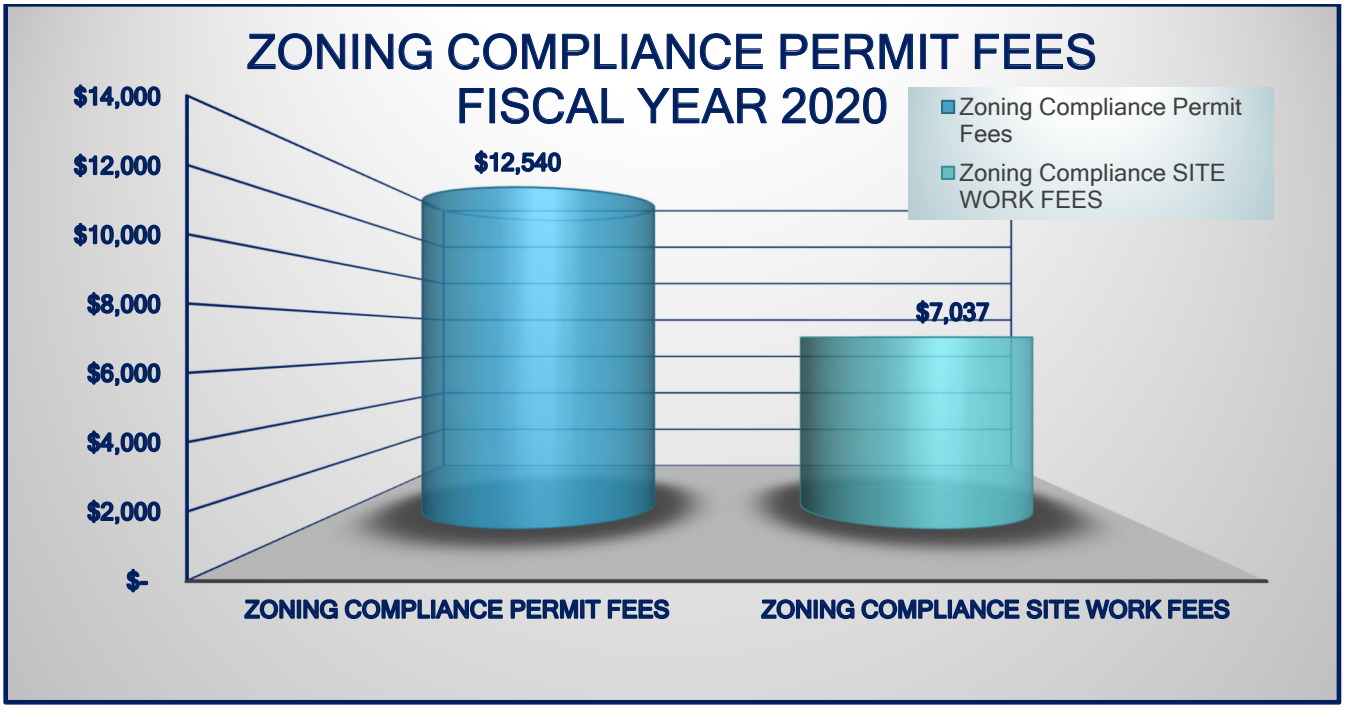
an accelerated approval process. The regulation was drafted to enable efficient approvals into the future should other public emergencies occur in the future, and will serve businesses beyond the COVID-19 crisis. The Commission also adopted streamlined permitting for outdoor events to enable a wider variety of activities during the pandemic and into the future.

Amendments to Sections 1 & 3 of the Zoning Regulations in reposnse to COVID-19
Amendments to Sections 13 and 20 to modify requirements for industrial development

Zoning Compliance Permits

Zoning Compliance permits are required in conjunction with building permits where certain exterior work or changes in use or occupancy of a building or site are proposed. Zoning Compliance permits are also used to permit by-right activities in the Zoning Regulations, such as Home Occupations. These permits are issued by the Zoning Official. Although the Commission does not review these permits directly, the Commission does control the regulations that govern how the permits can be issued. The Planning Department staff use feedback received from the Zoning Official about these permits to identify areas of the Zoning Regulations that can or should be improved. Staff then brings these recommendations to the Planning and Zoning Commission to consider. Zoning Compliance permits represent the largest volume of formal reviews performed under the umbrella of the Planning and Zoning Commission.

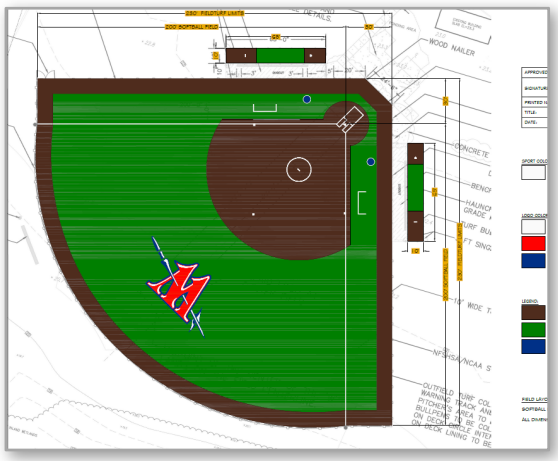
In Fiscal Year 2020, the Department completed 217 Zoning Compliance reviews. 170 of these reviews were associated with building permits. 47 of the reviews were for strictly for zoning-related inquiries and compliance reviews for site work associated with Commission-approved projects. The time required to review zoning compliance matters varies greatly. Reviewing setback compliance for a small shed may take 30 minutes, while a compliance letter concerning the historic use of a property and the regulatory status governing redevelopment can take many hours. The Planning Department collects fees for Zoning reviews.


ZONING COMPLIANCE PERMIT FEES
FISCAL YEAR 2020
$14,000
$12,000
$10,000
$8,000
$6,000
$4,000
$2,000
$-
$12,540
$7,037
Zoning Compliance Permit Fees
Zoning Compliance SITE WORK FEES
ZONING COMPLIANCE PERMIT FEES
ZONING COMPLIANCE SITE WORK FEES

Municipal Projects

Significant improvements to Town facilities require Planning and Zoning Commission review. These reviews are known as 8-24's, which is a reference to CT General Statutes Chapter 124 §8-24 "Municipal Improvements." When a Town project is proposed, the Commission evaluates it's consistency with the Plan of Preservation, Conservation, and Development and the Town's land use regulations. The Commission's review is one of the factors the Town considers when acquiring property or interests such as conservation easements, or when funding major improvements to Town property. Key projects this year included the new softball field at the Waterford High School, the purchase of 13 Parkway Drive to preserve public access to coastal resources, and improvements at the Waterford Beach Park to support new restrooms and accessible walkways.

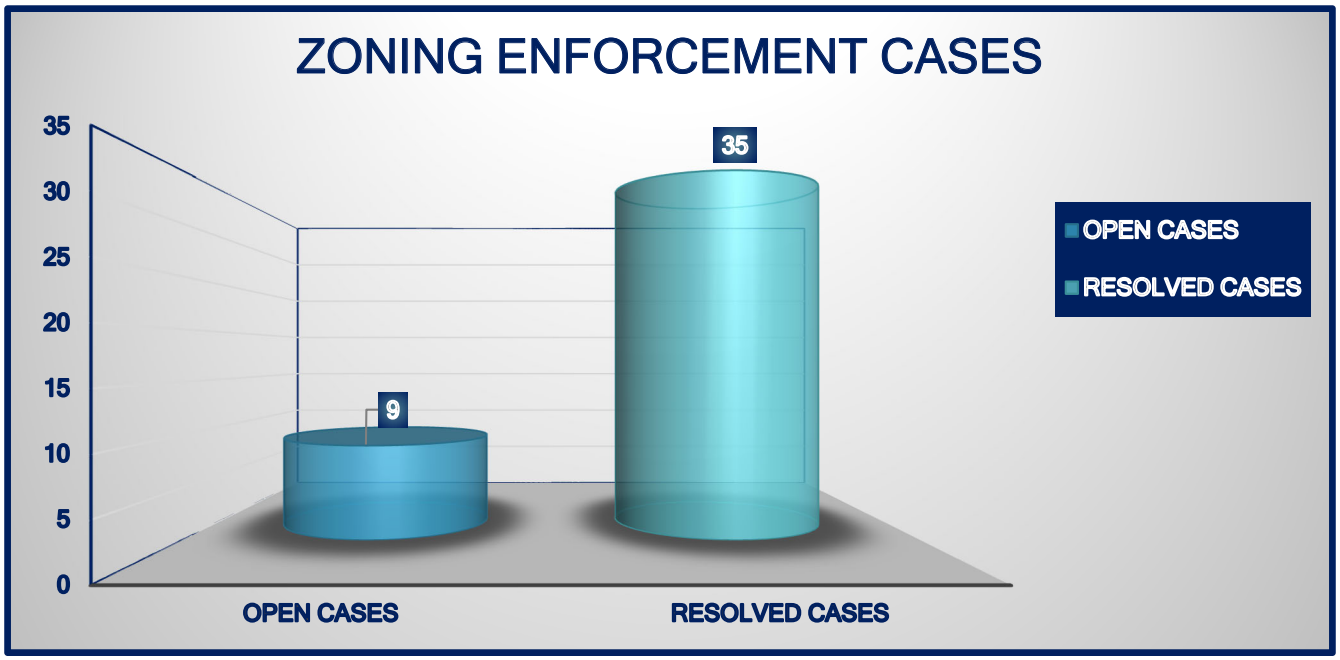
20 Rope Ferry Road -	High School Softball Field
13 Parkway Drive-	Acceptance of Land
1000 Hartford Turnpike-	Permanent Gas Line Easement
305 Great Neck Road-	Waterford Beach Improvements





Enforcement

The Zoning Enforcement Officer investigates complaints related to violations of the Waterford Zoning Regulations. When a complaint is received, the Officer performs site visits and property research to ascertain whether there is a violation. The Zoning Enforcement Officer position was vacant between October of 2019 and May of 2020. The COVID-19 pandemic affected the Department's ability to hire new employees in early 2020. Since May of 2020, the Zoning Enforcement Officer has received 72 telephone calls where a zoning or blight violation was alleged. Although all complaints are thoroughly investigated, not all complaints qualify as violations. In 2020, 44 complaints rose to the level of violations. Of those, 35 were resolved, and 9 remained open and under continued enforcement activity at the end of the fiscal year.



Other Reviews

The Planning and Zoning Commission approved 4 permits for development in coastal areas, all related to single family homes. The Commission also approved the annual car show held at the Crystal Mall.

Summary of Fees



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TOWN OF WATERFORD CONNECTICUT
POLICE DEPARTMENT



ANNUAL REPORT
FISCAL YEAR 2019/2020

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

"In The Community Interest"

WATERFORD POLICE DEPARTMENT
FY 2019/2020 ANNUAL REPORT



Art submission by Waterford student thanking us for COVID-19 responses

INTRODUCTION

The Waterford Police Department is a 49-member community oriented police agency, many of the current Waterford Police Officers live and pay taxes in the Town of Waterford. The Department provides exceptional service to the town, and works closely with other town departments to keep our community safe. During Fiscal Year 2019/2020, 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"*.

This year was exceptionally different, as the COVID-19 pandemic impeded our ability to reach our community as we normally do. Several events were canceled, our traffic stops and arrests were down, and many calls for service were handled via phone or online. We continue to do what we can to keep the townspeople and our Officers safe.

The George Floyd murder at the hands of a Minneapolis Police Officer also brought widespread changes to Connecticut law enforcement, those changes take place in the next fiscal year and will be addressed in that report.

"In The Community Interest"

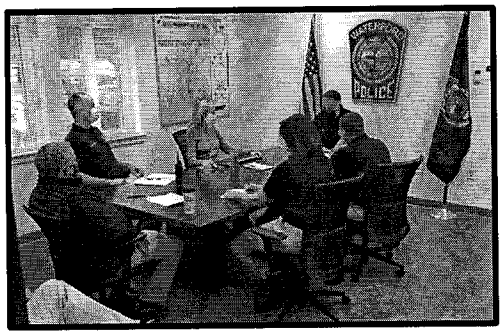
BOARD OF POLICE COMMISSIONERS



The Board of Police Commissioners is comprised of (L-R) members William Auwood, James Dimmock, Mark Gelinas, Chairman Thomas "Tony" Sheridan and First Selectman Rob Brule.

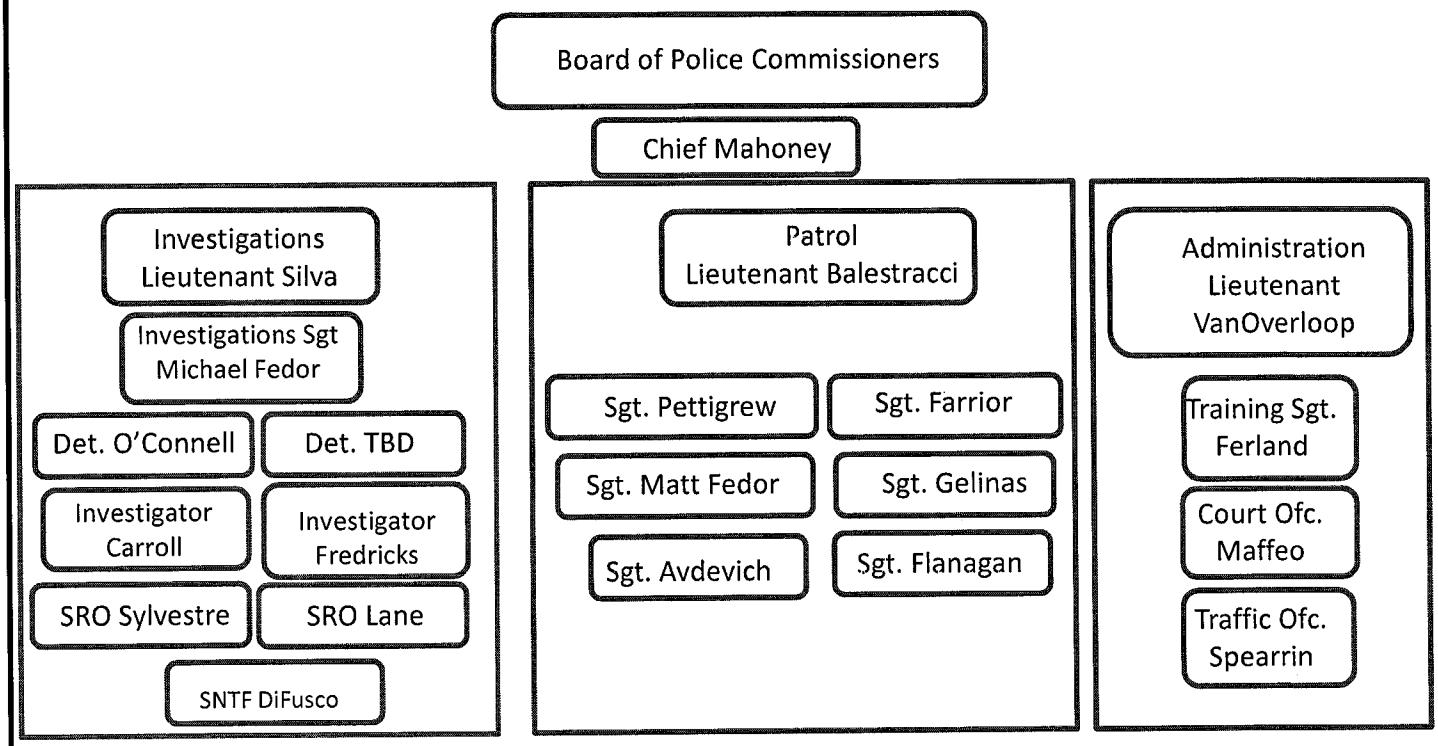
The Waterford Police Commission is a civilian oversight board, empowered under Connecticut state statutes and Town of Waterford, Connecticut Ordinances. Connecticut state statute 7-276 details the authority of the Police Commission. The members are appointed by the town's Representative Town Meeting, and comprised of two members each from the Democrat and Republican Town Committees, as well as the Town's First Selectperson.

The Police Commission are all volunteers, and make the final decisions regarding promotions, demotions, and civilian complaints.



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 Investigative Services Lieutenant Timothy Silva, Patrol Services Lieutenant Marc Balestracci, Administrative Services Lieutenant Nicole VanOverloop, Training Sergeant David Ferland, Office Coordinator Marlena Montgomery and IT manager Tom Price. Staff Meetings are held throughout the year with all Lieutenants and Sergeants to discuss Departmental needs, personnel and equipment, morale, training issues, budget, scheduling, building and vehicle issues and assignments.

2019/2020 Waterford Police Department Personnel and Structure



PATROL SERVICES BY SHIFT

DAY		EVENING		MIDNIGHT	
Ofc. Bonkowski	Ofc. Epps (K9)	Ofc. Lapkowski	Ofc. Firmin	Ofc. Viens	Ofc. Edwards
Ofc. Firmin	Ofc. Winters	Ofc. Genung (K9)	Ofc. Surdo	Ofc. Caler	Ofc. Devine
Ofc. Krodel	Ofc. Barrows	Ofc. Bunce	Ofc. Swarr	Ofc. Devine	Ofc. Girardi
Ofc. Malbaurn	Ofc. Rogers	Ofc. Zaldivar	Ofc. Rodriguez	Ofc. Krysztofiak	Ofc. Nickerson

OFFICER CANDIDATES (ACADEMY)

Scarpa | Robinson | Brown | Charron | Donovan | Sangermano

"In The Community Interest"

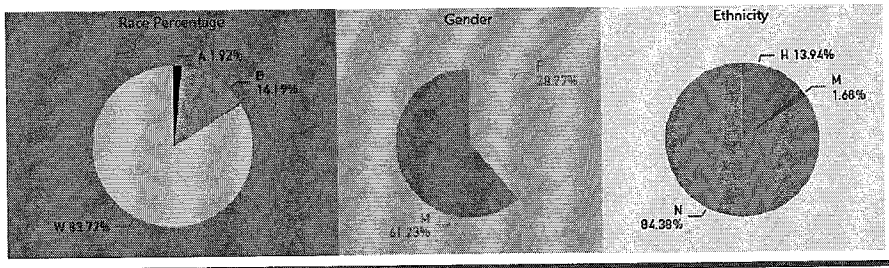
2019/2020 Fiscal Year Waterford Police Department
Prominent Events

- On August 4th, Nicole VanOverloop was promoted to Lieutenant, she is the first female Lieutenant in WPD's history.
- Officer Rogers and Officer Mancini graduated from the Police Academy on September 14th, they went on to the field training (FTO) process. Officer Rogers passed the FTO process and is a full-fledged member of the department, Officer candidate Mancini did not pass the process and is no longer connected with the department.
- On October 3rd, Officer Troy Gelinas was promoted to the rank of Sergeant.
- On October 14th, the WPD participated in a drug take back day, in conjunction with the Drug Enforcement Agency (DEA),
- On November 4th, Officer candidate Peter Barrows was sworn in at the WPD. Officer candidate Barrows went through the Police Academy, and dealt with the COVID-19 issue, becoming the first WPD Officer candidate to attend a virtual police academy.
- On November 5th, Officer Robert Winters was struck by a car while directing traffic, he sustained injuries that kept him out of work until August 2020.
- On December 3rd, Dispatcher Laurie Lewis retired after 31 years of service to the Town of Waterford, we wish her the best of luck!
- February 4th, the WPD conducted another "PATH" program – the path to becoming a police officer for officer candidates in our region. As enrollment numbers are down, this helps candidates that are interested in law enforcement find their way through a very length hiring process.
- In February, Sergeant Roger Reed retired after 28 years in the WPD.
- March 9th saw Officer Patrick Flanagan promoted to the rank of Sergeant.
- In March, COVID concerns became paramount for the WPD. A detailed section about our efforts with COVID is contained in the report.
- On early April, Officer First Class Steven Whitehead, a former Waterford High School Resource Officer, retired after 25 years of dedicated service.
- In April, the Town of Waterford started to see break-ins to vehicles parked in driveways, as well as a large increase in stolen cars. We consistently ask/remind/tell people via social media to lock their vehicles.
- In July, the killing of George Floyd at the knee of a Minneapolis Police Officer brought large scale protests across the Country, and Waterford was no different. On July 14th, a protest walk took place from Clark Lane through the civic triangle, every WPD Officer was at the protest directing traffic away from the protestors for their safety. The protest went on as planned with no issues.
- On June 30th, Detective Sergeant Edward DeLaura retired after 27 years of dutiful service to the Town of Waterford.

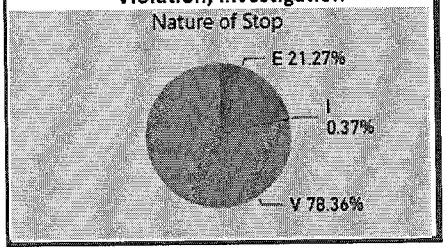
WATERFORD POLICE TYPES OF CALLS, USE OF FORCE*, AND CAR STOP DATA FISCAL YEAR 2019/2020

Type of Call	
Arrests	753
Calls For Service	23,744
Case Numbers	1963
Motor Vehicle Stops	4,014
EDP/Welfare check	382
Larceny/Shoplifting	280
Domestic Violence	132
Assault Calls	32
Overdose Calls	36
Impaired Driving/DWI	90
Missing Persons	85
School checks	317
Assist/respond/community help	1,132

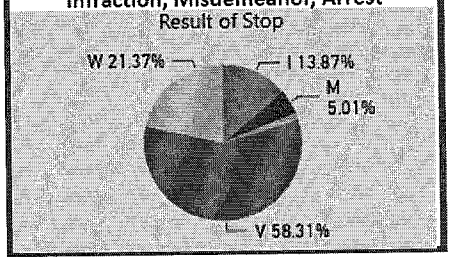
Motor Vehicle Stops by race – (White, Black, Asian,) Gender (Male, Female, Unknown,) and Ethnicity (Hispanic, Non-Hispanic, Unknown)



Nature of stop – Equipment, Moving Violation, Investigation



Result of stop – Verbal, Warning, Infraction, Misdemeanor, Arrest



Waterford Police Department Use of Force – (multiple types of force can be used in one incident)

Total UOF Incidents	Verbal Commands	Takedown	Control Hands	Firearm Display	Pointed Firearm	Taser (Laser Only)	K9	Pepper Spray	Hand or Fist Strike	Restraint Chair	Baton
19	19	10	12	6*	6*	2	1*	1	4	1	0

*6 – (3) of these were during the same incident

1* K9 bit an Officer, not a suspect

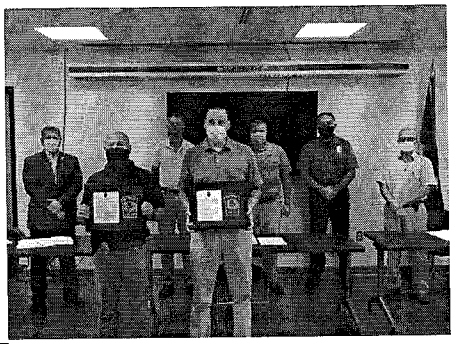
Waterford Police Department Use of Force by gender/race

	Black	Unknown	White	Total
Female	2		1	3
Male	1	1	14	16

"In The Community Interest"

**Each use of force by an officer requires the completion of a State of Connecticut/ Police Officers Standards and Training-C Use of Force report, in addition to a narrative report from every officer involved. These reports, and the use of force, are first reviewed by the on-duty supervisor for their determination if the use of force was justified and within policy. The report is then forwarded to a Use of Force committee, which consists of 4 Use of Force instructors who are certified in the various forms of force, including firearms, defensive tactics, and less lethal force options. The Use of Force committee reviews the Use of Force and all associated reports and evidence, making a determination of whether or not the use of force was within policy. The Use of Force incident is then forwarded to a Lieutenant for review to determine it was justified. Any use of force that is deemed not justified and/or within policy is forwarded to the Chief of Police for review. The Chief of Police receives all notifications for use of force incident immediately upon entry into our computer systems, and can review any of them at any time.*

PATROL SERVICES





The uniformed police officer in a marked 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 three 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 three shifts - midnight, day, evening, with a varying number of officers assigned. Every shift has a Sergeant assigned to ensure there is a patrol supervisor on at all times. The shifts vary based on time of year, activity, and budgetary guidelines. Patrol services are led by Lieutenant Marc Balestracci, who oversees six Sergeants and twenty-six Patrol Officers.



Lieutenant Balestracci

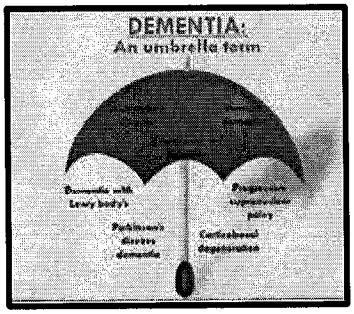
Patrol services provides service to approximately 20,000 residents and a population that swells far beyond that during the daytime. The Town of Waterford has numerous wooded areas and is also a shoreline community, which the department must use specialized equipment to navigate. The presence of a large number of retail establishments along with a nuclear power facility, a racetrack, two interstate highways, a 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 and a mobile command vehicle. Years ago, the department obtained Humvee type vehicles through the military surplus program, which it uses for community events and storm responses. 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.

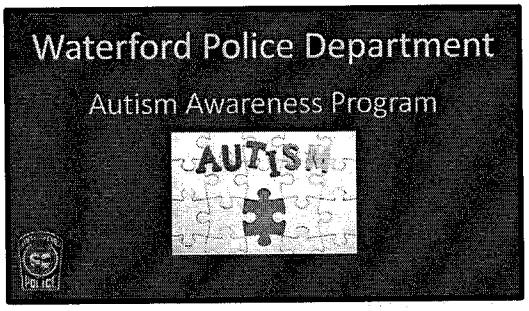
In the 2019/2020 fiscal year, the police department handled approximately 23,744 calls for service. Patrol services deals with a wide variety of calls, ranging from criminal investigations and civil disputes to assisting people who need different services such as medical, psychological, and/or financial assistance. In addition to these duties, officers perform security checks of businesses and residences, conduct security walk-throughs of the public schools and one private school, locate wanted persons and enforce traffic offenses including impaired driving investigations. They also assist the public with other non-criminal situations such as missing persons, juvenile runaways and have the ability to deploy naloxone to combat opiate related overdoses and deaths. In this year, patrol services was tasked with additional responsibilities related to Covid-19, including PPE distribution, complaints related to the Governor's executive orders not being followed, birthday parades, online complaints and changes to procedures to protect the public as well as the members of the department.

Patrol services managed the police protest march that took place in June by collaborating with protest march organizers and developing plans for public safety, traffic safety, the protection of property and ensuring that the event organizers were able to hold a successful event in town. As a result of this event planning and execution, the only calls for service were medical in relation to the heat.

Laws in Connecticut change frequently and those changes have impacted patrol services considerably. As a result of some recent changes, specifically related to pursuits and juveniles, adjustments were made to better prevent stolen vehicles and burglaries in town. Increased patrols as well as adjustments to standard patrols was instituted as a method to better protect property of Waterford residents and businesses.

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





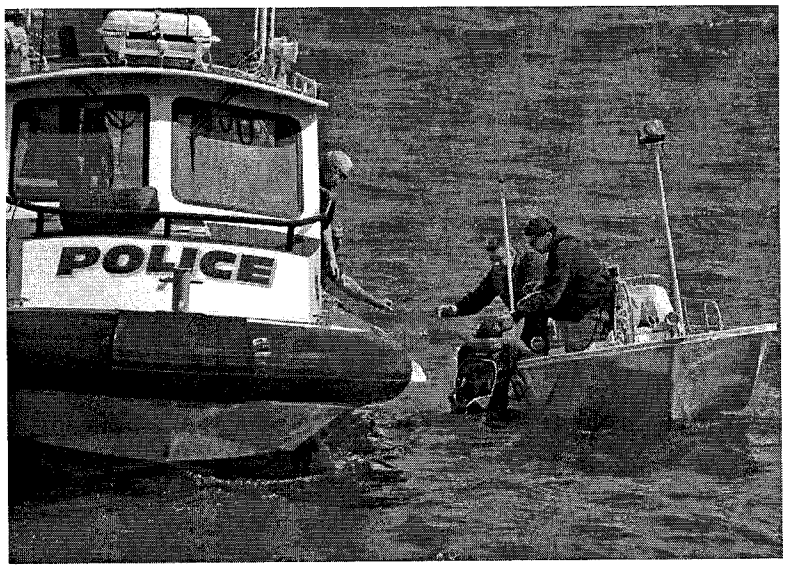
The department has expanded its Cognitive Issues Program through the year by increasing the number of families connected with the department, but it also created a similar Autism Awareness Program to connect with families whose loved ones are diagnosed with Autism. Both programs allow for better safety plans, improved response and communication by police and provide families with additional options and resources. The Cognitive Issues Program had several success stories during the year as a result of these relationships.

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 professionalism, confidence and pride.

During the 2019-2020 fiscal year, the patrol division had the following activity:

Reported Incidents requiring case numbers (criminal/non-criminal)	1,963
Total Arrests	753
Impaired Driving Arrests	90
Welfare Checks/Emotionally Disturbed Persons	382
Assist/Respond Community Help	1,132
Traffic Stops (infractions, misdemeanors, and written warnings)	4,014
Larceny/Shoplifting	280
Overdoses	36
Domestic Violence	132
Assaults	32
Motor Vehicle Accidents (including private property)	752
School Checks	317
Missing Persons	85

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 usually is staffed by one Waterford Officer and one East Lyme Officer on various weekdays, weekends and holidays from Memorial Day to Labor Day. Due to COVID-19 concerns the Town of Waterford and the Town of East Lyme alternated staffing every other scheduled patrol. Each town provided two officers on their scheduled patrol day.

For the fiscal year 2019/2020, the Southeast Marine Patrol conducted 63 patrols totaling over 350 hours. The Southeast Marine Patrol conducted over 100 recreational boating inspections during these patrols. The Southeast Marine Patrol responded to and assisted several disabled vessels, one vessel that had run aground, and two overturned vessels with one of which had multiple people in the water.

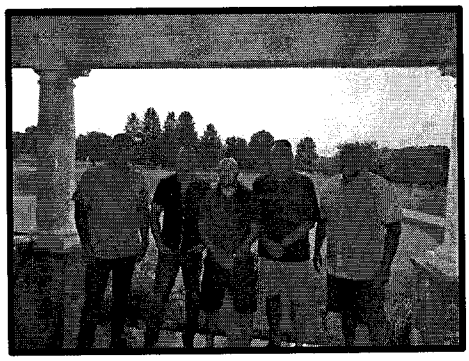
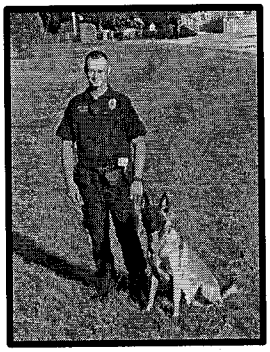
Scheduled maintenance for the Southeast Marine Patrol vessel is in the spring, mid-summer and fall. The spring maintenance period consists of power washing the hull, painting as required and preparing for the summer boating season. The mid-summer maintenance consists of engine maintenance for the outboard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

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.

The Town of Waterford Police Department also participates in a regional dive team. The regional dive team's members are comprised of several Police and Fire Departments in

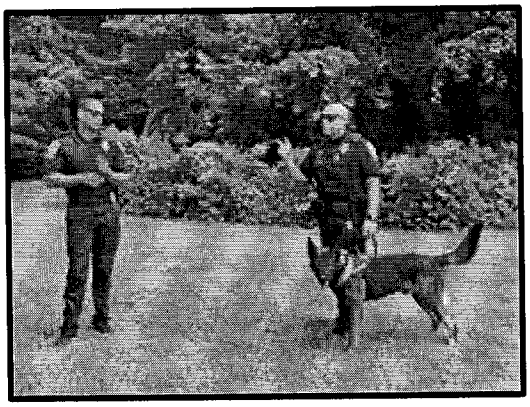
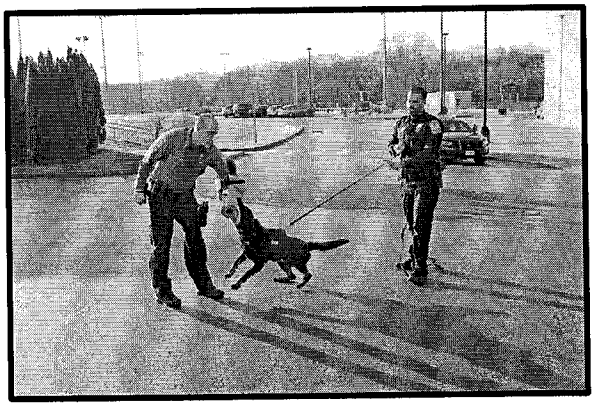
southeastern Connecticut. The Town of Waterford provides two divers to this regional team. The Regional Dive Team responds to several types of incident call outs to include; ice rescues, victim recovery and article recovery. Waterford Police personnel participated in two training dives throughout the year, it is anticipated that we will be not be participating in the dive team due to associated costs in the upcoming year.

K9 UNIT

The 2019/2020 fiscal year was a successful year that saw some change for the Waterford Police Department's K9 Unit. The veteran team of Officer Flanagan and Dual Purpose K9 Tonka, a seven-year-old German Shepherd, retired from service as Flanagan was promoted to the rank of Sergeant. K9 Tonka, who served the community for five years, is now living comfortably at home with Sgt. Flanagan and his family. Officer Nicholas Genung, a five-year veteran patrol officer, was selected in June 2020 to be the next Waterford Police Department K9 Handler with K9 Ozzy. K9 Ozzy was purchased by the Waterford Police Department due to a generous donation from the Frentzls, Waterford residents with a love of police K9 teams.

K9 Neo (Four-Year-old Belgian Malinois / German Shepherd mix) and Officer Epps: This dual purpose team, which is trained in patrol work and narcotics detection, which is widely regarded as one of the best in the area, continued to develop and were involved in numerous narcotics arrests during the 2019-2020 fiscal year.

The K9 units continue to provide support to Patrol Services and Investigative Services and were used in a variety of capacities throughout the fiscal year. This includes various searches for missing persons/suspects, locating stolen items/article searches, conducting narcotics searches and apprehending wanted suspects. The K9 units also provide a high level of officer safety by searching buildings and areas where criminals posing a high risk of danger may be hiding. During FY 2019/2020, 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, FBI, United States Postal Service and the Connecticut Department of Parole / Probation. In order to keep up on their training and skills, both teams (OFF Epps/K9 Neo and OFF Genung/K9 Ozzy) train twice a month (16 hours) with the southeastern Connecticut regional K9 group which consists of teams from several local police departments. The teams benefit from working with the regional group, as they are able to train at various facilities and locations exposing the K9's to a variety of environmental situations.

Both K9 teams are certified by NAPWDA and CPWDA in patrol and narcotics (Dual Purpose Police K9's) and maintain these certifications with annual recertification tests. 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 and Family Services Bureau and attends each elementary school's 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 interacting with our youth and highlighting 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 Division 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 Division routinely works with other agencies to investigate cases that have crossed

jurisdictional boundaries. The Division conducts necessary background checks for pistol permit applications as well as conducts weapons compliance investigations on persons prohibited from possessing firearms, and performs address compliance checks on sex offenders and person on the Deadly Weapons Offender Registry. Investigative Services also conducts background investigations for 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.

Investigative Services were responsible for the following cases in FY 2019/2020:

Case Numbers	236
Arrests	31
Value Investigated	$319,408.57
Value Recovered	$59,874.63
Burglaries (Residential and Commercial)	16
Unattended Death Investigations	11
Fraud/Larceny	34
Sexual Assaults	18
Narcotics Investigations	19
Pistol Permit background	101
Robberies	2
Over Dose Investigations	37
Auto Theft	8



Lieutenant Timothy Silva

During FY 2019/2020, Investigative Services was comprised of the following officers: Lieutenant Timothy Silva, Detective Sergeant Edward DeLaura, Detective Morgan, Detective O'Connell, Investigator Eric Fredricks, Investigator Ray Carroll, Task Force Officers Leigh Bonkowski and Rich Avdevich. The Student Resource Officers are Dan Lane and Megan Sylvestre. Investigative Services is staffed by Executive Secretary Jenifer Anderson.

Investigative Services is also responsible for completing and submitting annual reports to State and Federal agencies related to criminal procedure. These reports include sexual assault investigations, use of Ex-Parte Orders for Internet and Cellular Records, and Federal Asset Forfeiture Accountability.

During the pandemic the Waterford Police Department expanded the use of on-line reporting in an effort to meet social distancing requirements, while maintaining an active role in crime prevention, crime reporting, and criminal investigation. The Investigative Services Unit was tasked with fielding all financial crimes that were reported on-line. This removed the need for a patrol officer to have unnecessary contact with a resident and therefore lower exposure to the COVID-19 virus to both the

public and the responding officer. If a financial crime was reported via telephone, the reporting party was referred to an Investigative Services member for follow up.

SCHOOL RESOURCE OFFICERS



CLMS SRO Daniel Lane



WHS SRO Megan Sylvestre

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, two Magnet schools, country school, and the Solomon Schecter Academy as needed.

The SRO's assisted with transitioning to distance learning as enacted by the Board of Education during the spring portion of the Pandemic response. These Officer's conducted home visits, helped facilitate student/family meal delivery, and assisted with getting computers to students in need. Officer Lane spearheaded the coordination of "birthday parades" within our community to provide a sense of social connections to students who otherwise could not have gatherings for their special day. These efforts were made possible by the consistent comment between the Waterford Police Department and the Board of Educations to build lasting relationships with the children and families of Waterford. All of these events were supported by the police department while maintaining the recommended social distancing guidelines of the time.

The SRO's are responsible for school-based investigations, coordinating school based education programs (i.e. 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 and Waterford Youth Service Bureau to develop and realign mentoring programs, as well as diversionary options for all youthful offenders.

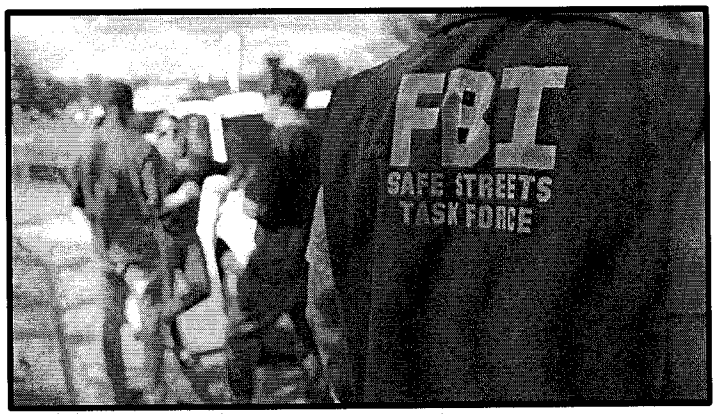
These Officers address school security concerns to include the coordination and monitoring of lock down drills, fire drills, shelter in place and evacuation drills. They also conduct vulnerability assessments to strengthen school safety and work cooperatively with the school system to implement logical changes.

All juvenile cases that the Waterford Police Department 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.

TASK FORCE OFFICERS

Investigative Services works closely with the State of Connecticut Cold Case Squad, which continues to investigate unsolved cases. The Connecticut Cold Case Squad continues to investigate the homicide case of Kyle Seidel and Christopher Schmeller.





Safe Streets Task Force
Investigative Services oversees the Officer assigned to the FBI Safe Streets Gang Task Force, Officer Richard Avdevich. The mission of the task force is to identify and target for federal prosecution criminal enterprise groups responsible for drug trafficking, money laundering, alien smuggling, and crimes of violence such as murder and aggravated assault. Officers assigned must pass a federal background investigation before being assigned a federal security clearance. Once clearance is obtained the Officer is provided federal arrest powers. This task force provides financial compensation to the Town of Waterford in the form of over-time reimbursement for hours worked in specific area and through the sale of items lawfully seized as a result of these investigations.





Connecticut State Police – Statewide Narcotic Task Force – Eastern District
Investigative Services oversees the Officer assigned to the Statewide Narcotics Task Force (SNTF), currently Officer Leigh Bonkowski. 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, Town's 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 conduced and seized the following:

- 14 Search and Seizure Warrants Served (within the Town of Waterford)
- 24 Arrests
- Over $100,000.00 (shared funds with various Local, State, and Federal agencies)
- Bomb manufacturing material
- 97 pounds of marijuana
- Kilo Heroin
- 3 Kilos Cocaine
- Over 400 bags of Fentanyl, 150 grams of Crack Cocaine, various amounts of Heroin and Methamphetamine. (within the Town of Waterford)
- 1 Tittle Three Wiretap cases ending with federal convictions
- Various amounts of Fentanyl, "Crack" Cocaine, and prescription medications

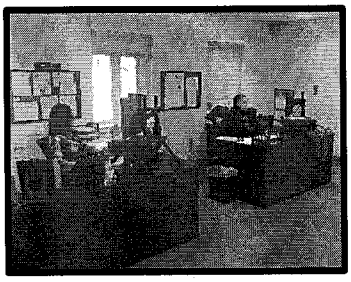
CHAPLAIN PROGRAM

The Waterford Police Department utilizes the Chaplain program, an integral part of the Police Department. Five volunteer Chaplains assist our agency and community in times of illness, injury, or death.

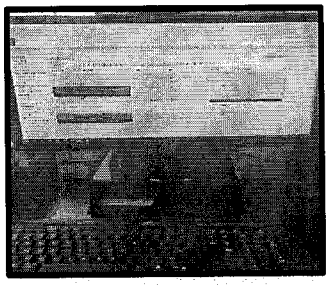


One volunteer Chaplain is on call for a one-week period, with a second as a backup. A main function of this unit is to respond with officers in the delivery of death notifications within our community. This non-denominational Chaplain program is made up of community rooted volunteers without cost to the department. The Chaplain program also provides funeral and other services for people in the Waterford Community, as after the family deals with the Chaplains they often become attached and ask that they continue to assist. .

ADMINISTRATION







Records Department The Waterford Police Department Records Department was staffed by Joyce Brown, Valerie Tremblay and added Ruby York in September 2019. Ruby York resigned in July 2020 for other career opportunities, 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 Waterford 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 managed the Waterford Emergency Communications Center until April 2020 when the vacancy of Emergency Management Director was filled by Steven Sinagra.



Lieutenant Nicole VanOverloop

The Records Department was responsible for the following transactions during FY 2019/2020:

Tickets Entered (written warnings, summons/infraction, parking)	2185
Freedom of Information Act Requests/Insurance requests	1168
DOC/Court/DCF/Other police department requests	406
Motor Vehicle Accidents (data entry/MUCC)	700
Patrons Assisted at Lobby Window	950
Warrant Data Entry	368

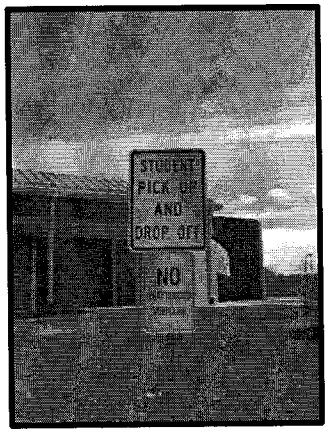
- Drastic decline in Tickets and Patrons Assisted in lobby due to COVID-19 restrictions in place

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. The Waterford Police Department has made adjustments to the Use of Force Policy, Pursuit Policy as well as added a Critical Incident and Peer Support Policy in accordance with the State of Connecticut's Police Accountability Bill.

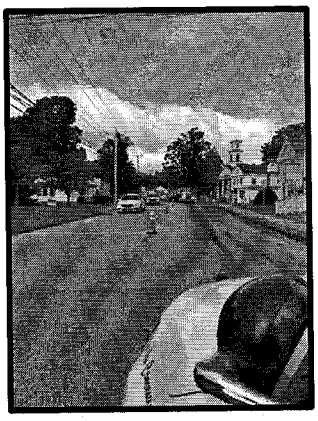
Criminal Justice Information System (CJIS)
Continue to participate in a training program for the Department's CJIS system, including an ongoing review of policies and procedures.

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

TRAFFIC SERVICES



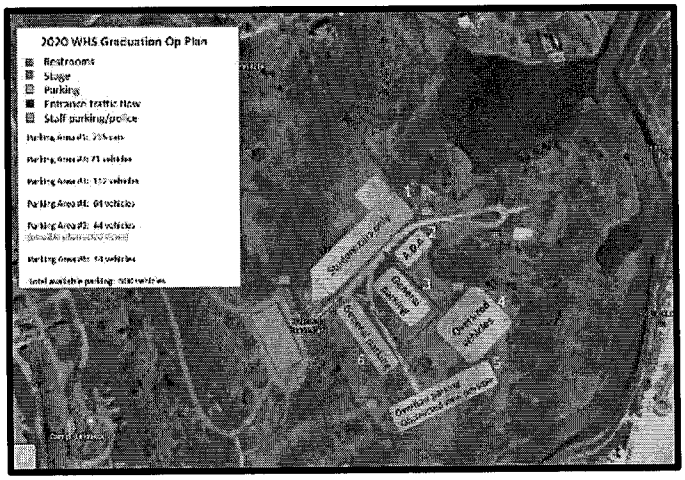




Since March 2018, Officer Ryan Spearrin has been in the Traffic Officer position and continues to make roadway safety for residents and visitors his main priority. In typical years the Traffic Officer uses an unmarked vehicle to conduct more effective motor vehicle enforcement in an effort to observe normal traffic patterns and operator behavior in response to residents' complaints. However, due to COVID and Traffic Enforcement Restriction this activity has been limited. 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 coordinates with the public and corporate entities which host special events. 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 Office this year was inundated with complaints from local beach area residents about illegal parking

close to various beach and boat access points. Due to the COVID 19 capacity limits, beach goers found smaller beaches which heavily impacted local traffic and created parking issues.





The Traffic Officer was also tasked with and responsible for the coordination and planning of the Waterford High School Graduation for the Class of 2020. Due to State mandated graduation restrictions the event had to be planned using vehicular traffic only on the Waterford Town Beach. With the help and cooperation of Recreation and Park Services, Board of Ed and Waterford Public Works the graduation was a great success. Over 300 vehicles and 500 people attended the graduation without incident or accident.

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 Replacement of the Niantic River Bridge as well as the paving of Route 213. The Traffic Officer was additionally heavily involved in the re paving and re design of Cross Road, which will be modified to one travel lane and include a bicycle lane.

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 are to offset the costs of the department's initiatives in these areas. The Town of Waterford was Awarded $13,000 FY 2020. Do to COVID Restrictions only $3,391 was used of the grants. DUI checkpoints and roving patrols were conducted from Thanksgiving of 2019 through New Year's Day of 2020 year, in efforts to keep the roadways safe.





The Traffic Office continues to use newly acquired Portable Speed Display signs on various secondary roads and main arteries. 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 12 new speed studies in 2020 and 8 additional speed studies with duplicate locations, to compare to previous years.

The Traffic Officer was heavily involved in the Waterford Police Departments acquisition of the Traffic Camera that have been placed on Cross Road. The Camera's act as a valuable tool for all town department to gauge traffic, weather, and road conditions as well as aids in Accident Investigation and Criminal Investigation.

The Traffic Officer additionally worked with Board of Education on creating traffic patterns for return to school with new 2020 back to school COVID compliance for dropping off and picking up students.

Court/Evidence

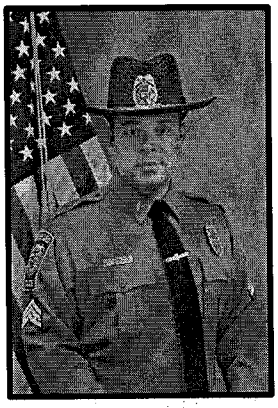


Officer Gilbert Maffeo is the WPD Court and Evidence Officer. As a result of Covid-19, GA 10 Part B, located at 112 Broad Street was closed and still is. GA 10 Part A, located at 70 Huntington Street remained open. Due to the court closings, not as many cases were heard which resulted in over 4,000 pending cases in New London Country. This has left the Court Officer focusing his time on coordinating with supervisors as to when and where suspects are transported, as well as paperwork. Due due to COVID 19 evidence retention has remained high.

The State of Connecticut Forensic Lab only took evidence from priority cases, murders, sexual assaults and violent assault cases. As 2020 progresses, the State of Connecticut Forensic Lab has begun once again processing evidence in regards to more minor cases.

Training

Training for the Waterford Police Department is overseen by Lieutenant VanOverloop, and supervised by Sergeant David Ferland. The Training department takes on the unique role of being part of every officer's career from beginning to end. With the responsibility of recruitment, the selection process, initial academy training of new officers, and a 400-hour Field Training program, the Training Sergeant holds a valuable role in ensuring only the best candidates become police officers in Waterford.

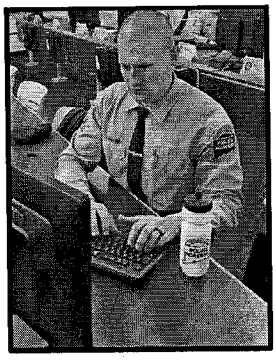


Sergeant Ferland

Continued training throughout an officer's career is not only required by state mandate, but essential for officer development. Training benefits the officer, the agency, and the town in defense of litigation as it demonstrates that we have been proactive in providing advanced training well beyond the state mandated minimums. 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.

Recruitment

With numerous retirements occurring during FY 2019/2020, WPD continued its efforts of recruitment by conducting the PATH event and attending Law Enforcement Council testing dates to educate potential applicants about our agency, and draw their interest to Waterford. The Training Office also coordinated two internships during the spring of 2020; one senior from Waterford High School and Criminal Justice student from Three Rivers Community College. The internships gave the students an inside look at law enforcement, while gaining experience that may return them to the department as future police officers.



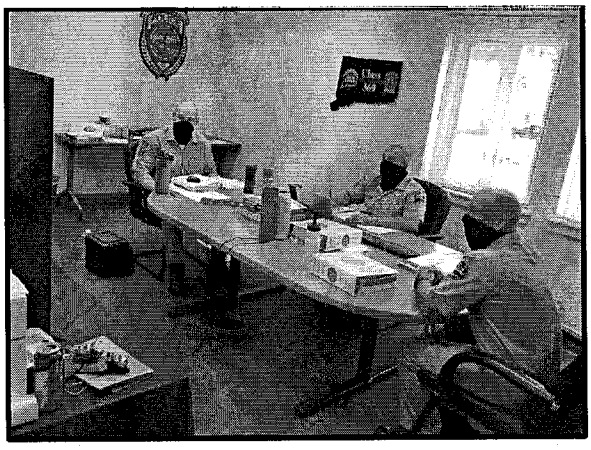




New Hires

Officer Peter Barrows was sworn in on November 4th, 2019
Officer Christopher Robinson was sworn in on June 1st, 2020
Officer Noah Brown was sworn in on June 1st, 2020
Officer Ryan Scarpa was sworn in on June 1st, 2020

Transition to Remote Learning for Recruits.
As a result of the COVID-19 pandemic, the Police Officers Standards and Training Council abruptly transitioned the police academy learning from an in-person residential format to remote learning via ZOOM in March, 2020. This left the department with little time to set up facilities to accommodate the transition for one of our recruits. The Training Sergeant was also tasked with facilitating the remaining practical portions of the academy by seeking assistance of certified police instructors in the region. This remote learning format remained in effect for the subsequent academy class, which consisted of 3 WPD recruits.



Continuing Training
Training requires a significant amount of 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, Massachusetts, and Rhode Island. 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. The department currently has eleven officers certified through POST as instructors, covering twenty different subject areas. We look forward to being at the forefront of training by certifying instructors in areas that are likely to become state mandates in the coming years.

During FY 2019/2020, our officers attended in excess of 4,000 hours of training, mostly within the first nine months of the fiscal year. COVID-19 restricted in-person training for much of the months of April, May, and June. Prior to the restrictions, the department averaged more than 400 hours of training per month, which was reduced to approximately forty hours per month in the last quarter. Due in part to the necessity to adapt in the unprecedented times, POST-C eventually approved remote training, which it had previously not accepted, opening doors for new training opportunities for officers going forward.

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 Interview & Interrogation, Human Trafficking, Autism Awareness, Impaired Driving, Police Use of Force, Use of Force Report Writing, Financial Investigations, Legal Training on Housing Matters, Crisis Intervention, Campus Security, and Sexual Assault Investigations, and National Public Safety Grant Writing are several of the courses that were attended by officers at varying levels

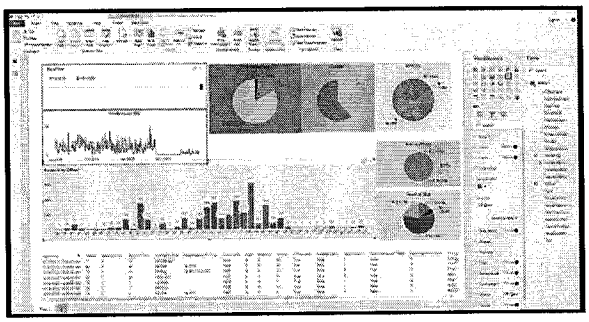
within the agency. We also coordinated with Waterford Public Schools in hosting a training for officers and school administrators in Conducting School Vulnerability Assessments.

Citizen's Police Academy

The Citizen's Police Academy began in the spring was funded by a generous donation from the Waterford Rotary Club. After a few weeks, the Academy was suspended due to the COVID-19 pandemic. The Department looks forward to conducting this program again soon.

TECHNOLOGY





The Police Department continues to use the 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 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, and a Facebook site with over **15,000** 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.

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.

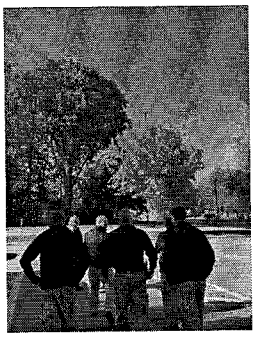
The Police Department has a full-time Information Technology employee on-site to manage the ever growing technology needs of public safety environment. As a result, reports for our car stops, use of force, and other important indicators are produced.

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 enhancing transparency with the community. The agency uses web based Records Management System 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 in the field and return to other duties.

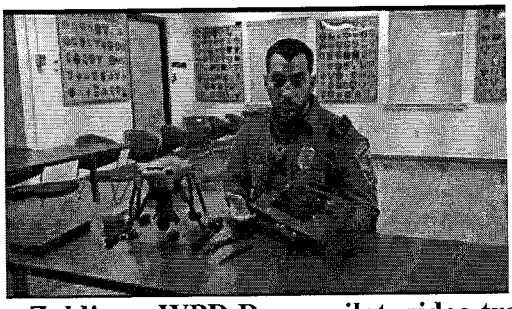
UNMANNED AERIAL VEHICLE



Sgt. Ferland and Ofc. Spearrin preparing for flight



WPD drone training



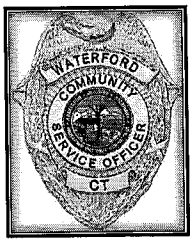
Officer Zaldivar, WPD Drone pilot, video training

The Waterford Police Department continued the use of an Unmanned Aerial Vehicle (Drone) Unit at the utilizing a Yuneec H520 drone. The drone has both thermal and standard picture and video capabilities. The drone is to be used for search and rescue, accident investigation, evidence recovery, and other public safety needs. The Drone Unit maintains 5 officers who hold Remote Pilot Certifications through the Federal Aviation Administration (FAA), allowing them to legally fly the drone for law enforcement purposes.

In March 2020, members of the Drone Unit and Accident Investigation Team obtained training in the use of the drone in capturing scaled scene photographs that can be imported and incorporated with scaled scene measurements of the AIT equipment. This tool provides the ability to provide an image of the actual scene, and a better finished presentation for court. The drone has been used for multiple incidents within Waterford, as well as assisting neighboring agencies with mutual aid. Some of the highlights include:

- 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.
- Capturing line of sight for potential placement of cameras within the Town of Waterford
- Provided aerial view of large demonstration in town.
- Aerial photographs to assist in the planning of the Waterford High School graduation, as well as senior class photos at the Waterford Town Beach
- Obtained photographs and videos for various Town of Waterford departments including:
    - WYS promotion of the U.S Census
    - Economic Development Commission
    - Ongoing construction of the Public Works facility
    - Completion of the WHS softball field

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.

Two years ago, in conjunction with the East Lyme Police Department, the CSO position became a 24 hour, 7 day a week, 365 day 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 10 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.

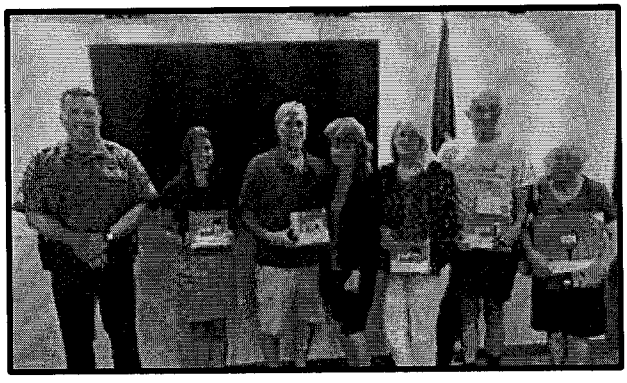


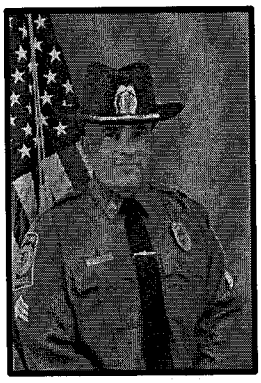
CSO Reed

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





The Waterford Police Department neighborhood Watch is comprised of various neighborhoods throughout the Town of Waterford. The WPD's efforts in Neighborhood Watch is headed by Sergeant Michael Fedor. In 2020 the Waterford Police Department Neighborhood Watch

Program maintained a majority of its activity, while adapting to the restrictions placed on large gatherings due to COVID. The current list of actively participating neighborhoods stands at 7; Pleasure Beach, Myrock Ave., Melanie Rd., North Rd., Niantic River Rd., Totoket RD. and Windy Ridge with over 100 individual members.

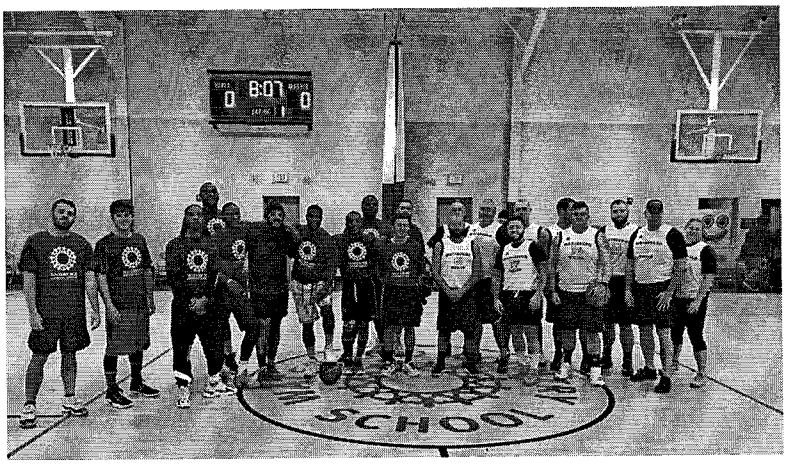
The Neighborhood Watch meetings are held every month at the Waterford Police Department. Neighborhood Coordinators are encouraged to speak with their members to get input on what is happening and how we, working as a team can work to address issues. Topics that are regularly discussed are: Noise complaints, trespassing, burglaries, car breaks, narcotics, identity theft and speeding. Due to COVID, the in person meetings were put on hold and regular communications were maintained via email and phone.

Through email notifications, Sergeant Fedor has been able to reach large groups of people in specific neighborhoods to aid in criminal investigations shortly after an incident occurs. Not only does this potentially provide officers with crucial investigatory leads, but provides greater transparency into the actions of the police department. Sergeant Fedor has found that those who attend the neighborhood watch meetings want to know what is going on in their area.

As we move into 2021 we hope to continue to increase the membership of the Waterford Police Department Neighborhood Watch Group and when safety allows it, return to in person monthly meetings.

COMMUNITY AND VOLUNTEER EFFORTS

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;

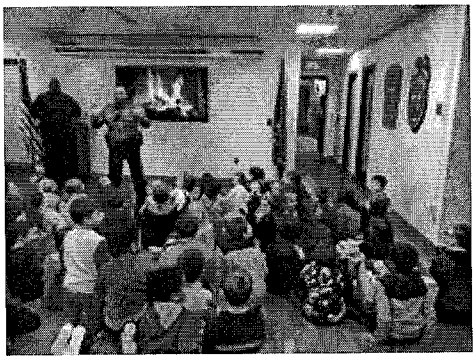


In November, we challenged the Waterford Country School staff to a game of basketball… there's no way to sugar coat it, we got CRUSHED. The kids, the staff, and the officers had a great time – they may have had a little better time than we did, but not by much.

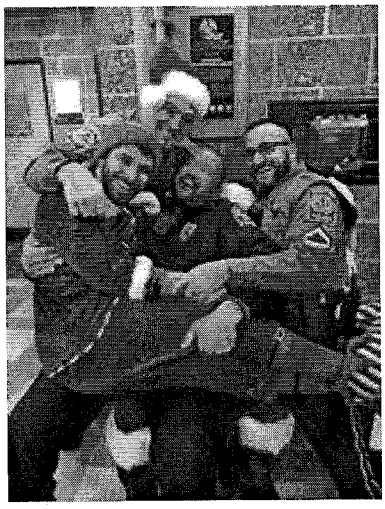




Wal*Mart Stuff-A-Truck – Fire, Dispatch, and Police volunteer a day outside of the local WalMart store to conduct a food, clothing and toy drive to help Waterford Youth Services. This year's event garnered hundreds of toys, numerous clothing items, and we filled the mobile command post with food.





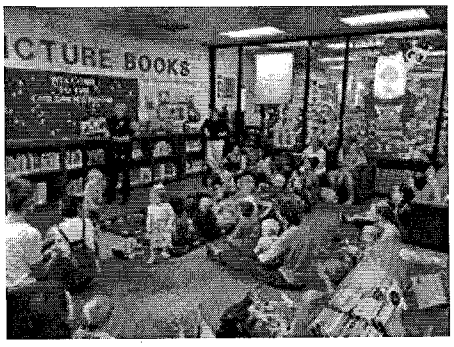


Holiday Decorating – Retired Sergeant Seymour has had one of our elementary schools first grade classes make decorations and decorate a holiday tree in our lobby for years. There is a sing-a-long, and a visit from Santa (He looks suspiciously like Lt. Silva) along with Buddy the Elf (bears an amazing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

This is one of the highlights of the year for us!

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.

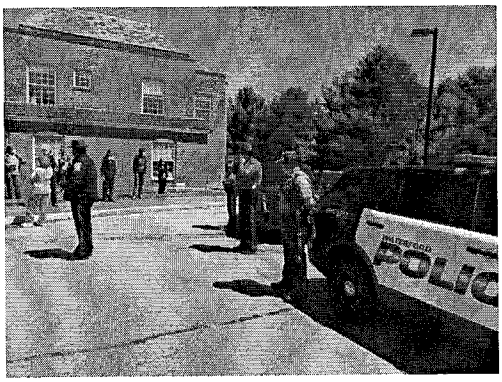






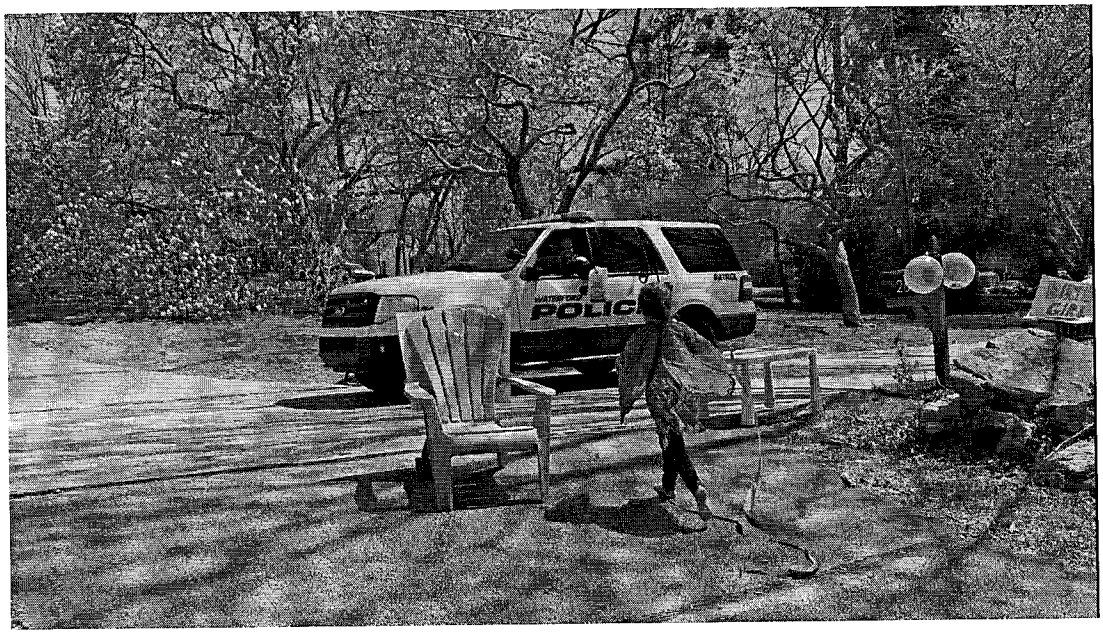
No Shave November – Waterford Officers participated in "No Shave November" which allowed them to grow facial hair in exchange for a $50 donation to a local cancer charity, in honor of former Board of Finance member Anthony "Chip" Jessuck. Over $1,000 was raised. Our thanks to Sergeant Andrew Farrior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

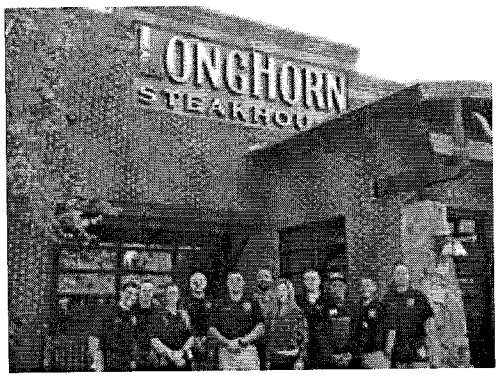




COVID-19 thank you - Officers at the Bayview Healthcare facility, giving thanks to the medical professionals and caregivers there. Bayview was particularly hard hit by the COVID-19 pandemic.

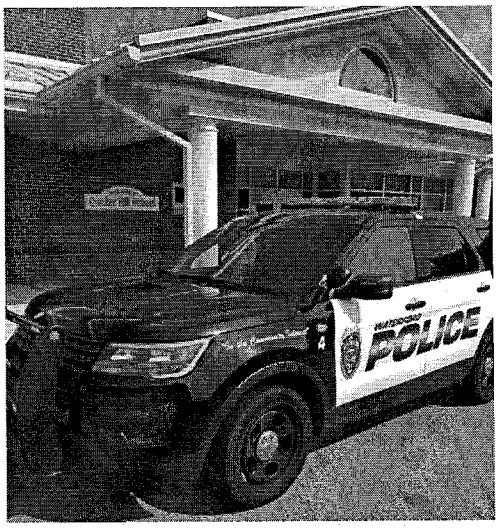
COVID-19 Parades, birthdays, and well wishes were conducted during this unprecedented time.





Special Olympics Tip-A-Cop – 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. Our thanks to the Longhorn Steakhouse for this year's participation!

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.





Serving lunch to seniors – Officers serving lunch at the Community Center to seniors, we do this several times per year, which draws a nice reaction from our local senior population.

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.





Whenever we see a car wash for a local event, our Officers are encouraged to pull in and money to pay for it is used from the Chief's "Contributed gifts" funds.





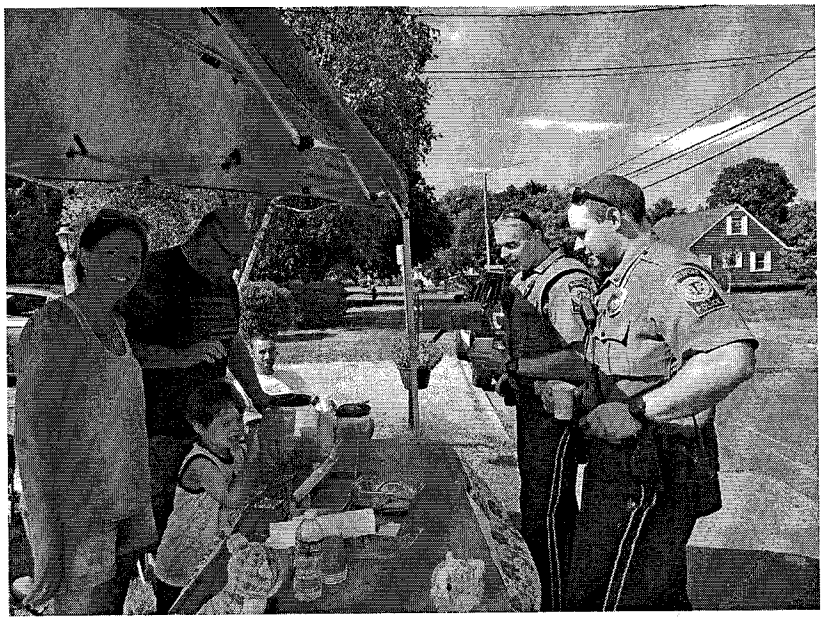
Members of the Waterford Community are incredibly generous, Daversa Partners conducted a 5k run and donated an incredible amount of money for us, which was used to purchase in car camera supplies.



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.

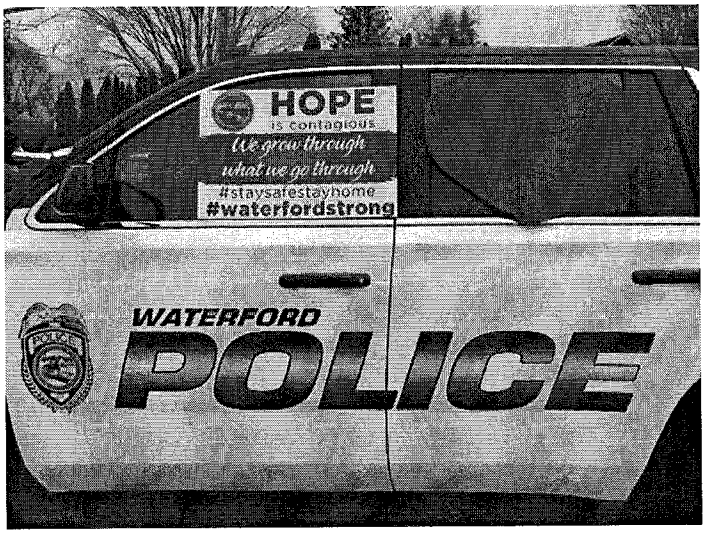


Our Officers are very community friendly; many of them live in town. When they see things like a kid's lemonade stand, they stop! This is FTO Nickerson, in the back, showing then field training officer Bushwack how we do it in Waterford.

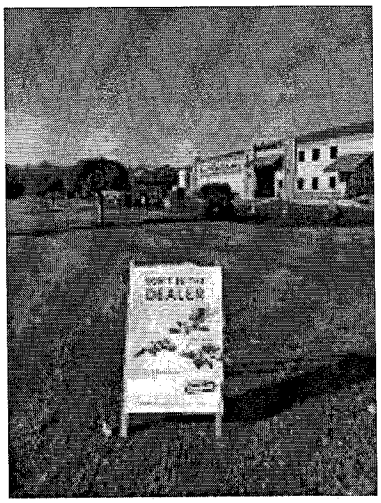




It may not be a volunteer event, but our work requires us to occasionally save someone's ass! (Ok, their donkey. Burro. Mule. Something, we're not equestrians.)



The WPD participates yearly in a drug takeback, thank you to SECONN Manufacturing for providing us drive-through space!





Officer Whitehead helps East Lyme/Waterford Animal Control Officer Robert Yuchniuk with a captured dinosaur/megalodon/snapping turtle found in the road.

RETIREMENTS



Det. Sgt. Edward DeLaura



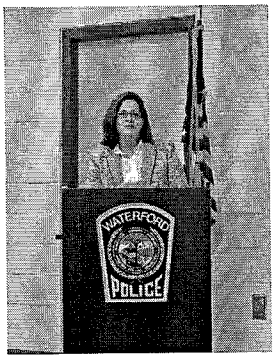
Sergeant Roger Reed



Officer First Class
Cynthia Munoz



Officer First Class
Steven Whitehead



Dispatcher II
Laurie Lewis

Congratulations to Detective Sergeant Edward DeLaura, Sergeant Roger Reed, Officer First Class Cynthia Munoz, Officer First Class Steven Whitehead and Dispatcher II Laurie Lewis on their retirements from the Waterford Police Department. Your contributions to our Town and Region will be missed, enjoy your retirement!

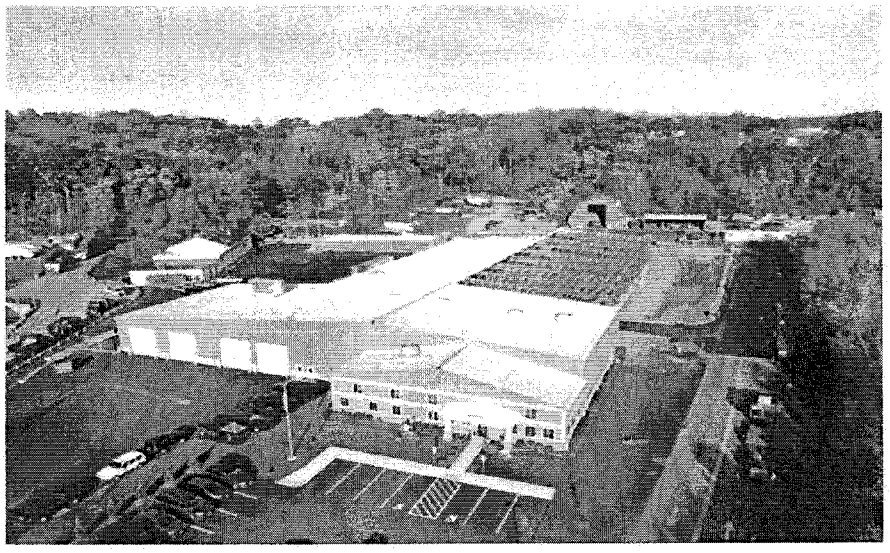
CONCLUSION

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: _____

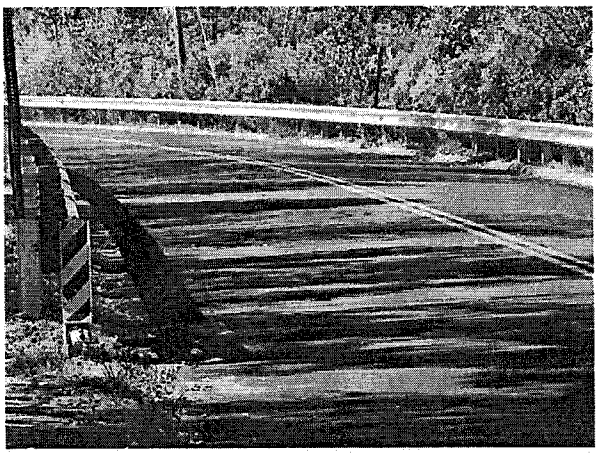
Board of Police Commissioners
Brett Mahoney, Chief of Police
James Dimmock, Chairman
Mark Gelinas, Secretary
William Auwood, Commissioner
Thomas A. Sheridan, Commissioner
Rob Brule, First Selectman



MUNICIPAL COMPLEX—1000 HARTFORD TURNPIKE



PILGRIM ROAD



CHAPMAN AVE

TOWN OF WATERFORD
PUBLIC WORKS
ANNUAL REPORT FY20

From the Director:

This past year saw many accomplishments, challenges addressed and changes made. This annual report will highlight the span of the department services and the expertise of the staff. From the irritating pothole that needs to be taken care of to the handling of 30,000 tons of waste, I hope the following will illustrative the impact to the community on what services the Department provides.

The Department's goals are to;

Protect and prolong the life of our assets
Support the advancement of the quality of life
Provide cost effective and efficient services

We are proud of what we do, what we have to offer, and will continue to share that with the community throughout the year.

Every day, not only do we accomplish typical public works tasks, we also provide support to other town departments, from assisting Recreation and Parks with our heavy and high reach equipment to the Registrars of Voters in the setup of the various voting locations.

The challenge this year that was felt by all, COVID-19. Public Works operations and staff continued to provide essential services during all phases.

In 2020, the most notable capital project was construction of the new Municipal Complex allowing the Administrative and Equipment Maintenance Divisions along with the Administration section of the Waterford Utility Commission to move into the newly constructed facility this May. The project, managed by the Municipal Building Committee, (when completed in December of 2020) will serve the Town's needs far into the future.

I would be remiss if I didn't acknowledge the work and understanding of my staff, my peers and the residents as I complete my first year as Public Works Director. Although this is my first full year as Waterford's Public Works Director, this will be my 36th year in the field of public works. It is still a learning experience which makes it exciting. I know all will continue to teach me the Waterford method, and advise me as I propose new methods and revisions to old methods so that the Department remains on the cutting edge of Public Works service for now and far into the future.

Gary J Schneider

OFFICE CONTACTS

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gschneider@waterfordct.org

Daniel Matteson Assistant Director of Public Works

dmatheson@waterfordct.org

Thomas McKittrick General Foreman

tmckittrick@waterfordct.org

Sandy Kenniston Office Coordinator

skenniston@waterfordct.org

860-444-5864

2020 Public Works Annual Report

Building new is easy, to maintain is difficult, but not impossible. Previous years, the focus was on new construction, the schools, the Municipal Complex and other renovations to town facilities.

Moving forward, the focus for Public Works will be to maintain our roads (asset valued at $28 million), our Fleet and Mobile Equipment (replacement costs of over $6 million) and equally important, focusing on

* High level of Customer Service
* Excellent records management
*Compliance with Environmental Operating Permits
*Ability to respond to Emergency Management Incidents

This Annual Report provids not only general information, it provides the "how many or how much" of the major tasks assigned to the Department. There is also a section entitled "Of Special Interest" which has "Frequently Asked Questions" for Public Works issues.

Next year, in our Annual report there will be a section on Facilities In October of 2020, the responsibility for Facilities was moved from the Planning Department to Public Works.

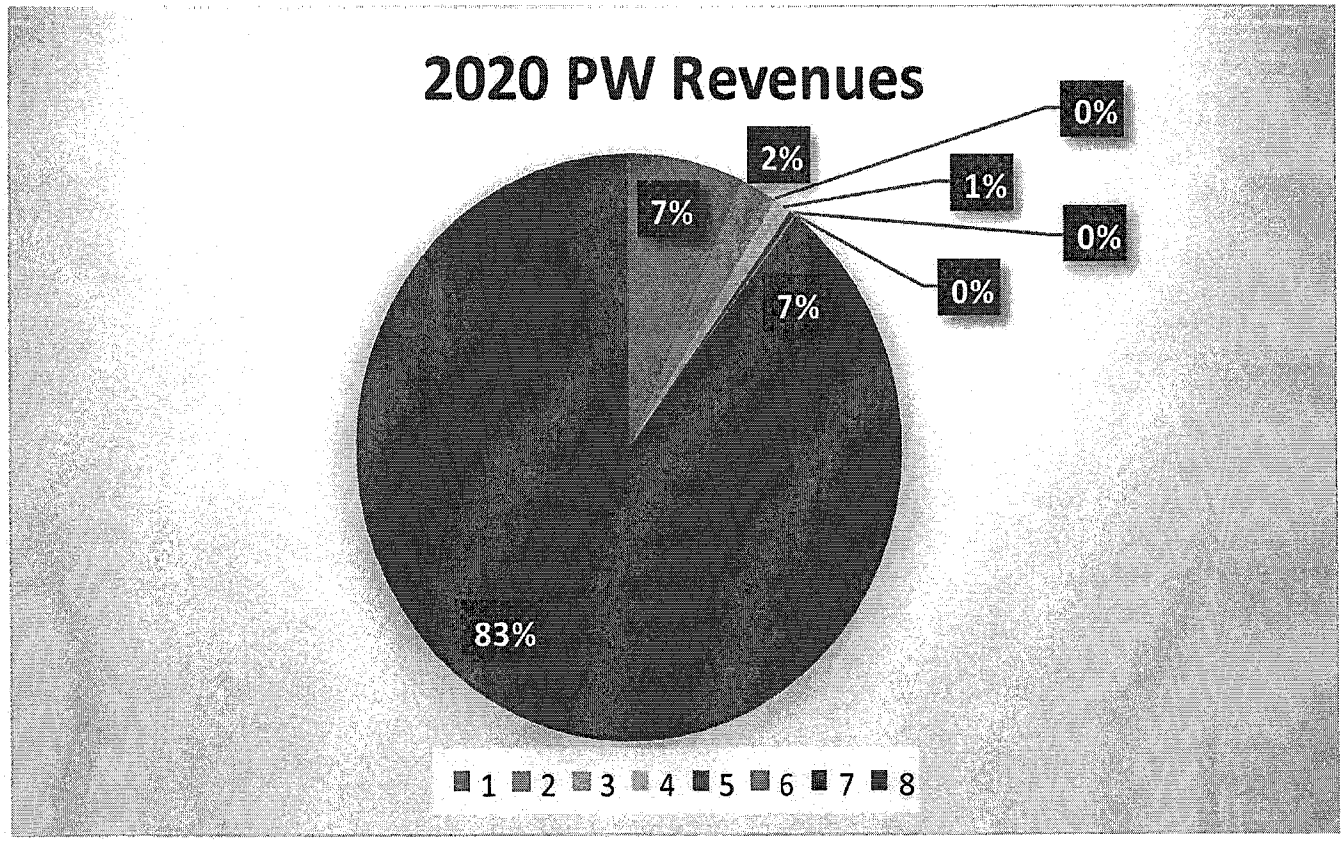
Funding:

The Department is funded annually by several revenue streams.
Figure 1 shows what was projected for the Fiscal year ending June 30, 2020. In general, the revenue streams remains the same, with the majority of the funding is from the general fund.
Figure 2 represents where the budget is allocated. Note that 26% of the budget is to manage waste.

Staffing:

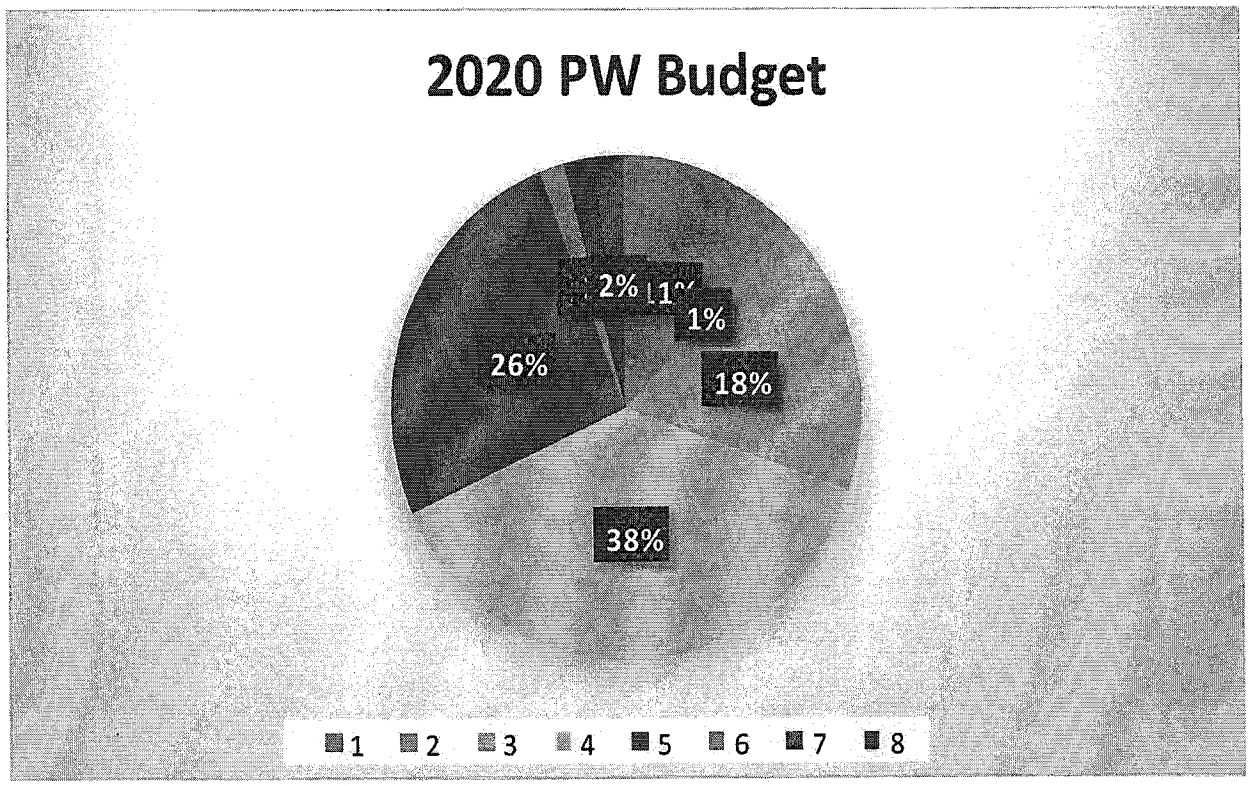
Figure 3 illustrated how the department is organized. Personnel are assigned to a division, but are moved between divisions to match the work flow.

Figure 1



1. Municipal Solid Waste
2. Bulky Waste
3. Curbside
4. Scrap Metal
5. Yard Waste
6. Carts
7. State Aid
8. General Fund

Figure 2



1.—Administration / Clerical

2.—Engineering

3.—Equipment Maintenance

4.—Highway

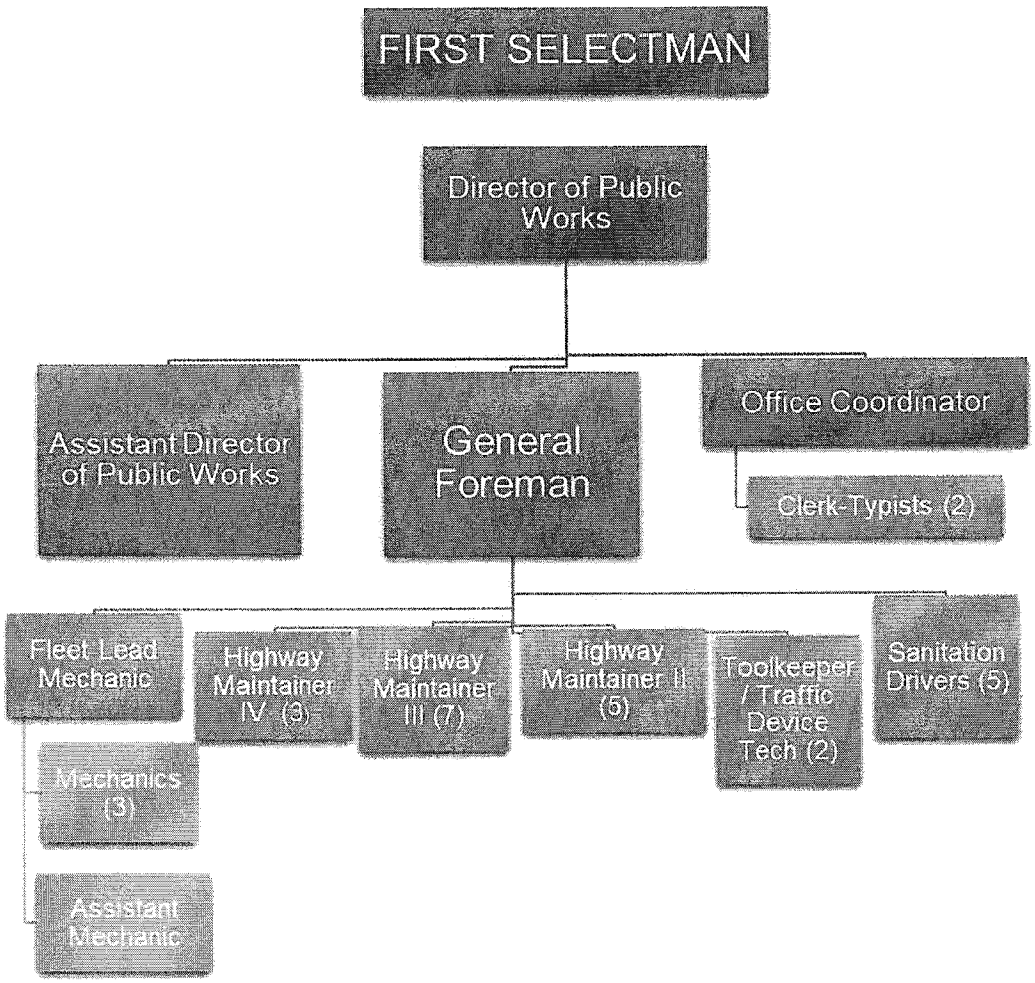
5.—Sanitation

6.—Snow removal

7.—Environmental

8.—Facilities

Figure 3


FIRST SELECTMAN
Director of Public Works
Assistant Director of Public Works
General Foreman
Office Coordinator
Clerk-Typists (2)
Fleet Lead Mechanic
Highway Maintainer IV (3)
Highway Maintainer III (7)
Highway Maintainer II (5)
Toolkeeper / Traffic Device Tech (2)
Sanitation Drivers (5)
Mechanics (3)
Assistant Mechanic

HIGHWAY STAFF

Chad Adams
Kyle Beaudette
Christopher Bonanno
Bruce Bordeau
Roque Diaz
Jordon Hancock
Erik Kelly
Michael Kovalik
Dane (Stan) Leblanc
Kevin Miller
David Muscarella
Todd Robbins
Richard Sargent
Michael Silvestri
Kenneth Swaney
Steven Turchetta
Michael Watson

HIGHWAY OPERATIONS is not just the asphalt, but everything within the Right of Way.

(This budget accounts for 38% of the Public works Annual Budget.)

It is important for the residents to have well-maintained and well-lit roads to ensure that traffic flows as smoothly and safely as possible. In order to accomplish that, the Department mixes in-house work with contracted work to provide a cost effective delivery of services.

Resurfacing of our roads, bridge and culvert renovations and sidewalk replacements are funded from either the Capital Improvement Program or the Capital non-Recurring funds that are approved separate from the annual Public Works operating budget.

For our 120 miles of improved town roads and 0.27 miles of unimproved Town roads with a replacement value of over $28 million.

Our highway operations general consists of:

*Pothole and pavement repairs
*Dead Animal removal
*Signs and roadway markings
*Sidewalk and curbing repairs
*Street Lighting
*Street Sweeping
*Snow & Ice response
*Tree Work
*Litter Control (mowing)
*Vegetation Control
*Storm drainage system maintenance and repairs

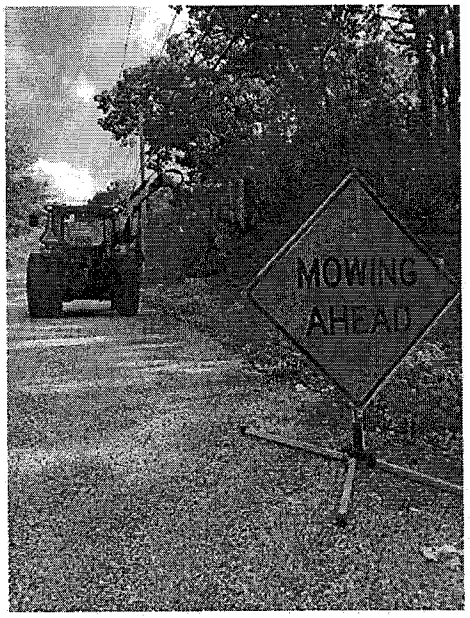
Highway operations personnel also provide support for other activities such as the Transfer Station operation, substitute drivers for the sanitation division, polling place set up and break down and emergency response. The personnel also perform the residential curbside bulky waste and brush collections.

It also includes the maintenance of all town bridges, all Town drainage pipe, catch basins, and all sidewalks including those on state roads.

This Division, with the use of a 65-foot aerial bucket truck, maintains approximately 8,200 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.

Highway operations maintains everything within the right of way (usually 50 feet wide) , see **Exhibit A** of our streets and all easements for drainage.

By the numbers, we maintain:



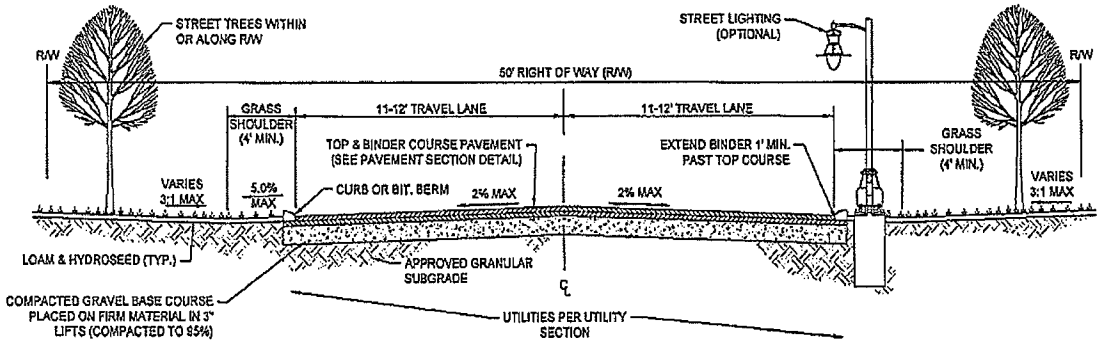
- 20 bridge & major culverts (plus 2 bridges shared with NL)
- 33 Miles of sidewalks
- 3,200 stormwater catch basins
- 58 miles of stormwater piping
- 3 traffic signal locations
- 3,400 traffic signs
- 707 street name locations
- 521 stop bars
- 4 Railroad crossing signage
- 44 Crosswalk locations
- 560,000 LF of center line markings
- 4.9 miles of guide rails (wire, rope, rail and guard posts)
- 1,900 street light units
- 8,200 street trees

So, how are we doing? Our recent review of the condition of our roads has confirmed what many have been noting. The condition of our roads had decreased by 13% over the last 15 years.

Exhibit B is a chart from the completed study. The Pavement Condition Index which is a weighted
formula, uses the severity and extent of nine major pavement distresses to arrive at a number from 100 (best) to 0 (worst)

To get back to the level of service of 2005, that cost has been estimated to be $2,400,000 per year for the next 10 years. To just maintain the current condition, $1,600,000 per year for the next 10 years.

EXHIBIT A



TYPICAL 2-LANE ROADWAY CROSS SECTION
CROWNED-CURB OR BERM
NOT TO SCALE

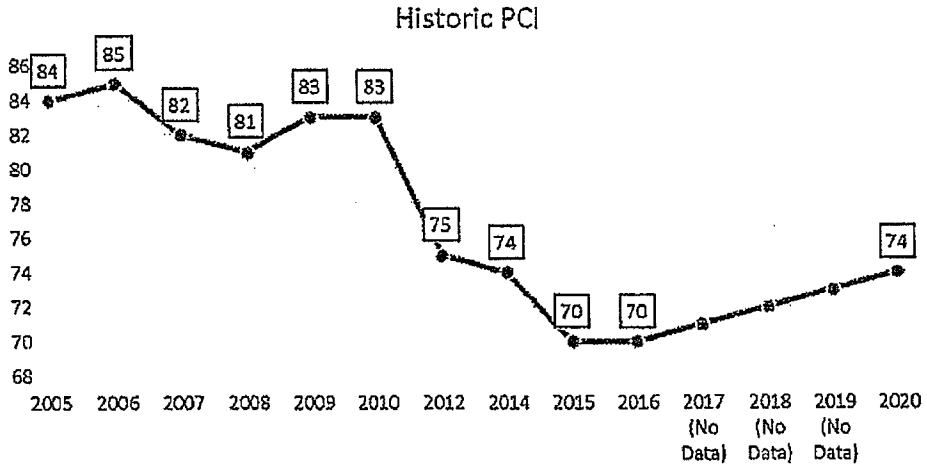
EXHIBIT B

Pavement Condition Trend

As the pavement management system has been updated over the years, VHB has been able to track the change in overall condition to the Town's pavement network.

The following chart shows the change in Town-wide estimated average PCI since 2005.

Figure 6 **Estimated Average PCI 2005-2020**



1 Note: No assessments were done 2017-2019.

After maintaining a high estimated average PCI for several years, a drop in average conditions started in 2012, and has remained low since then.

EQUIPMENT MAINTENANCE

(Thls budget accounts for 18% of the Public Works Annual Budget)

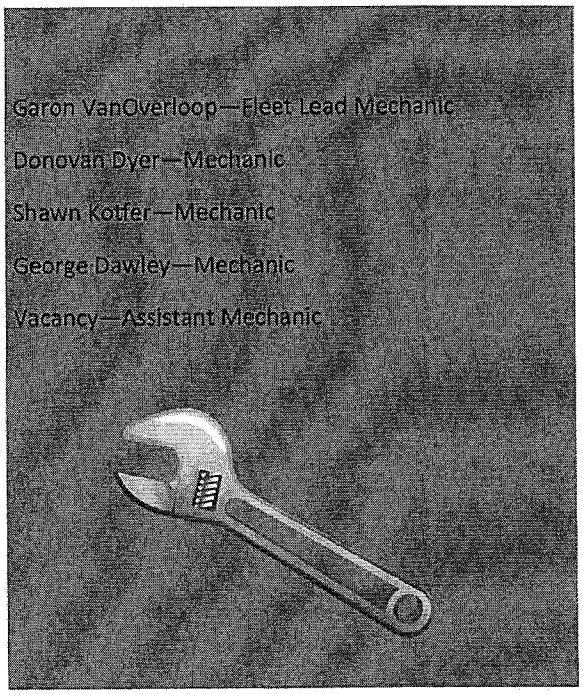
This Division's skilled mechanics perform services and repairs for the simple $125 weed wacker to the $270,000 automated collection truck.

Changes havc occurrcd ovcr the last 10 years in this Division that have had major impacts.

- Management personnel and information: During this period, the need for information has increased. Gone are the simple replace a vehicle on a set schedule of so many years. Maintenance records, usage, regulations, sustainability goals are now all part of the analysis before a decision to replace is recommended. It also involves optimizing the utilization of resources and establishing performance standards.
- Number of vehicles and prices of equipment: The November 2009 Fleeting Sizing and Utilization Study prepared by Chatham Consulting Inc. identified 196 units that the division was responsible for. Today, over 250 units are maintained by the division, a 27% increase.
- Complexity of the Equipment: The knowledge, skills and ability required to repair the equipment has changed rapidly during this time. Equipment not only has the mechanical component, added is electrical and electronic components: Systems are far more complex.

What is funded here"
Funded from this division are all costs (labor & parts) for repairs to the Public Works assigned vehicles and all Administration vehicles assigned to other Town Departments. For all other vehicles and equipment repairs (parts only) are charged to their respective departments.

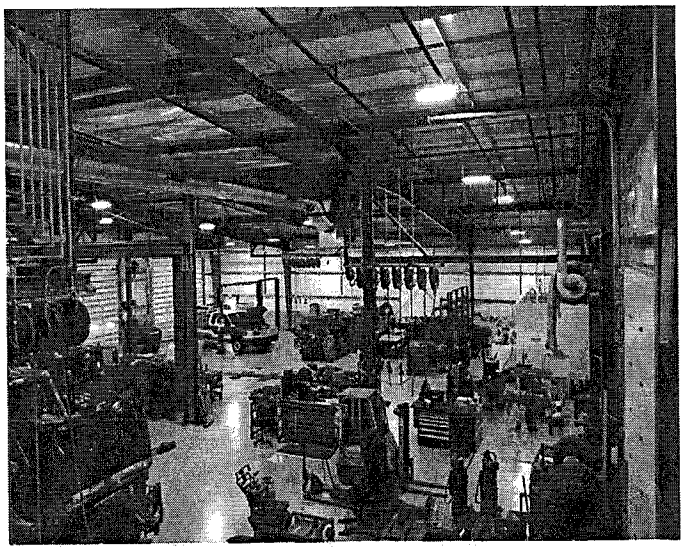
EQUIPMENT MAINTENANCE STAFF



1,022 WORK ORDERS IN FY20

Serviced by this division:

- ◊ Senior Service Vans
- ◊ Police
- ◊ Recreation & Parks
- ◊ Utility Commission
- ◊ Fire (admin & small trucks)
- ◊ Public Works



Solid Waste (This budget accounts for 26% of Public Works budget)

(Curbside collection and Transfer Station Operations)

SOLID WASTE STAFF

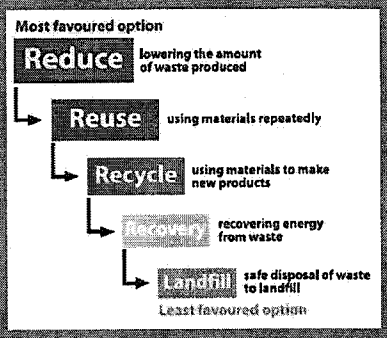
Glenn Andrews—Garbage Truck Driver

Robert Harrington—Recycling Truck Driver

Benjamin LaRose—Recycling Truck Driver

Jack McLean—Garbage Truck Driver

Patrick Sisson—Garbage Truck Driver



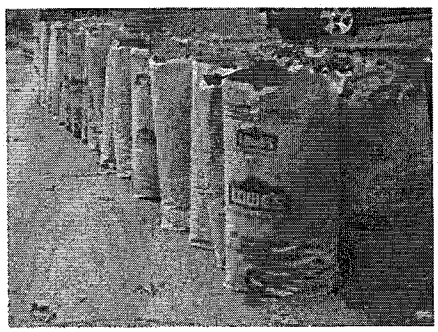
The best place to start this discussion is from where the waste is generated, the home. Businesses, apartment complexes and condominiums may be a little different, but basically it follows the same.

The Department collects from the curbside once a week for garbage (BLUE cart) and every other week for recyclables (GREEN cart). If you haven't heard from new residents who have moved into Waterford from the surrounding area, this color scheme may be confusing. The color scheme is the reverse for all other communities. (blue for recycling, green for garbage)

Residents purchase a cart (s) from the Department. The Department delivers the newly purchased carts weekly. The Department maintains the carts by replacing the wheels and lids.

For collection, we use automated side loading vehicles, dividing the town into 5 collection areas (Monday—Friday). We also have a limited dumpster route that services condominiums, public buildings and fire stations.

Bulky waste is collected between April—October by appointment. Yard waste is also collected curbside between April—November picking up the biodegradable paper bags. Appointments must be made for both of these, with some fees associated.



FY20 FUN FACTS

268 Bulky Waste stops
30 Paid Brush Stops
1,744 Yard waste Stops







Now that it is on the truck, what happens next?

The Town is a member of Southeastern Connecticut regional resources recovery Authority (SCRRRA or the Authority). The Authority has a long range disposal contract with Wheelabrator, Inc. The waste on the truck is brought to the Waste to Energy Facility located in Lisbon, CT. in accordance with the Municipal Services agreement which was signed in October of 2019. The tipping fee or cost per ton has been established by the Authority at $58/ton for FY20. This tip fee has remained stable since 2014. The Waste to Energy Facility bills SCRRRA who then bills the Town.

For single stream recycling, the Authority has also taken on this issue by including the disposal of recyclables in the Municipal service Agreement. The Authority has a 5 year contract with Willimantic Waste (Willimantic, CT) as the location to process the recyclables. The Authority for the FY21, will be covering the processing cost ($70/ton) for each of its member towns. For Waterford that number is close to $140,000 in avoided cost. Due to market changes, the Town no longer receives revenues from recyclables.

Waterford Transfer Station

The Bulky Waste Transfer Station is located at the Municipal Complex. This facility serves only the Town of Waterford residents and commercial businesses.

The Transfer Station is open 4 days a week from April—December and 3 days from January—March. It accepts material for disposal. (see attached list for accepted materials and corresponding fees)

SCRRRA, as a service to its' members, provides at no cost the following services to the Town. Removal of:

*Propane tanks (158)
*Flourescent Bulbs (2863 pounds)
*Electronics (47.4 tons)
*Batteries
*Motor Oil (3,725 gallons)
*Freon (751 units)
*Oil Filters and oily rags
*Mattresses (1,531)
*Tires (729)

Wood Grinding and chip removal is provided to help us dispose of our yard waste.

Regional Household Hazardous Waste Collection Days are offered to Waterford residents from April—November which also include confidential paper shredding at each event.

BY THE NUMBERS

GARBAGE

FY	CURBSIDE TONS	COMMERCIAL TONS	TOTAL
18	7,285	4,426	11,711
19	7,326	5,267	12,593
20	7,510	4,745	12,255
		3 YEAR AVERAGE	**12,186 tons**

RECYCLABLES TONNAGES

FY	TONS
18	2,242
19	2,171
20	2,012
3 YEAR AVERAGE	**2,142 tons**

CARTS IN THE TOWN OF WATERFORD

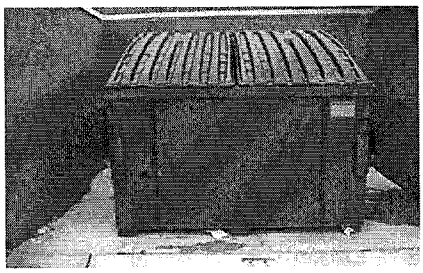
11,540 BLUE CARTS

8,416 GREEN CARTS

25 LOCATIONS ARE PICKED UP EVERY WEEK BY OUR DUMPSTER TRUCK

45 GARBAGE DUMPSTERS

35 RECYCLING DUMPSTERS



WATERFORD TRANSFER STATION
FEE SCHEDULE

TIRES:			FEE DETERMINED BY SIZE:
	Passenger Tires - (off rims)		$ 2.00 each
	Truck Tires 7:50 x 16 & up		$ 5.00 each
	Earth Moving Equipment Tires		$50.00 each
STUMPS:			NOT ACCEPTED
LOGS:	> 6" in diameter		$110.00/TON
BRUSH:			BY LOAD SIZE
	Pickup Truck	1 Cubic Yard	$5.00/Load
	Small Dump Truck	3 Cubic Yards	$10.00/Load
	Small Dump Truck (1-2 axle)	3 Cubic Yards	$10.00/Load
	Large Dump Truck	6 Cubic Yards	$15.00/Load
	ATTENDANT WILL USE JUDGEMENT ON ODD SIZE LOADS		
DEMOLITION/CONSTRUCTION DEBRIS:			$110.00/TON
	Demolition Debris/Shingles/Sheetrock/Lumber, etc.		
	Sofas, Stuffed Chairs, Carpets		
	$5.00 Minimum Charge		
	ATTENDANT WILL USE JUDGEMENT ON MINIMUM CHARGE.		
MIXED LOADS			$110.00/ TON
APPLIANCES:			$15.00/Each
	Refrigerators, Freezers, Air Conditioners, Dehumidifiers, etc.		

TRANSFER STATION DOES NOT ACCEPT

Regular household trash, bottles, cans, newspaper and magazines (collected curbside)
Household Hazardous Waste (Special Collections, Call 860-444-5864)
Grass Clippings, Rubble, Stone, Concrete, Asphalt, Dirt, Stumps, Rocks

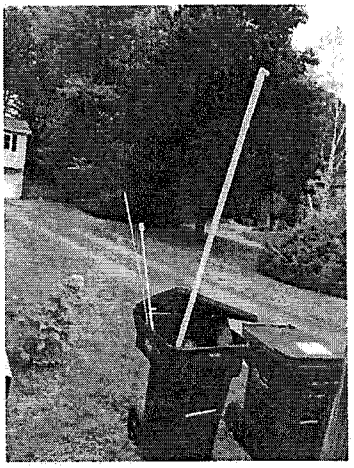
NO FEE ITEMS

Used Motor Oil, Anti-Freeze, Flourescent Light Bulbs, Propane Cylinders,
Batteries, Metal, Leaves (NO PLASTIC BAGS)
Matress, Boxspring, Stoves, Washers, Dryers
Electronics: Computers, Monitors, TV's, Fax Machines, Printers, Scanners,
Adding Machines, Stereos, Speakers

CART CONDITIONS

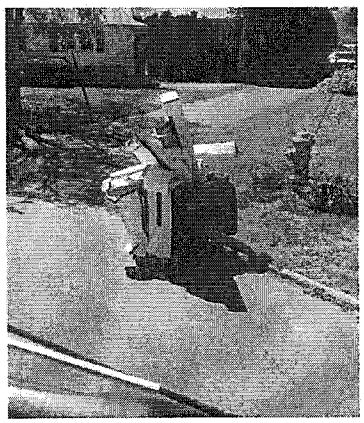


THIS IS WHAT HAPPENS TO THE GARBAGE TRUCKS WHEN THE WRONG MATERIALS ARE THROWN AWAY IN THE CARTS.....COSTING $1,000'S IN REPAIR COSTS



THESE CARTS ARE TOO CLOSE TO THE MAILBOX, SO NO COLLECTION AND NO MAIL.





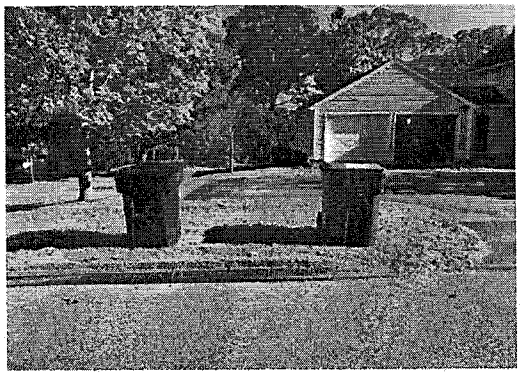
THIS RECYCLING WILL FALL ALL OVER THE STREET INSTEAD OF THE TRUCK

IMPROPER ITEMS WILL BE LEFT BEHIND

4 FEET BETWEEN CARTS!!



PLEASE PLACE YOUR CARTS PROPERLY



ADMINISTRATION DIVISION - (This accounts for 18% of Public Works Budget)

Broadly this division:

- Manages and accounts for our assets
- Manages personnel assigned to the Department
- Amplifies the call for infrastructure investment in the Capital Improvement Plan
- Plans for Emergency Management and Disaster Mitigation
- Incorporates sustainable practices into Public Works practices



Engineering – The engineering function is to provide engineering reviews and recommendations for the Town. Most of this work is performed by consulting engineering firms contracted by the Town to perform the work. It also includes engineering services in the form of plan reviews and bond estimates for Town agencies.

Maintaining a Balanced Budget – Finding solutions, including cost-containment options, to ensure a balanced budget and that resources are provided to focus on the town's priorities.

Legislative Analysis – The division completes reviews on State and Federal legislative proposals as they pertain to Public Works, providing thorough analysis of policy and financial issues that could affect the Town.

Fiscal Analysis – The Division reviews in detail quarterly expenditures of 77 lined items.

Efficiencies – This division worked with all Public Works divisions to continue to find efficiencies in our operations.

Human Resources – Weekly payroll, training, education and accident investigation

Purchasing - Requested approximately 75 purchase orders with the proper justification for every purchase.

Information Technology – Each division's needs are consolidated and presented to the IT Committee for action.

Accounting – Authorizing the payment of vendor and contractor invoices is a major endeavor of this division. Matching the "bill" to the proper account, ensuring the material has been received or the work completed and the invoice has the proper pricing is a continuous task.
Approximately 200 invoices are process monthly.

Emergency Management—Plan for response to weather and manmade events.

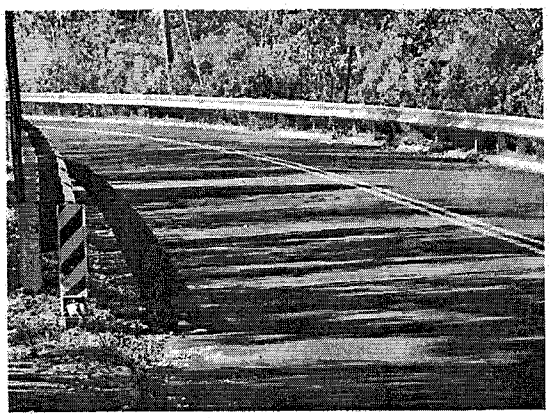
Fuel—This Division manages the fuel system for the Town. In FY20 a total of 212,086 gallons of fuel was purchased.

FY 20 CAPITAL PROJECTS

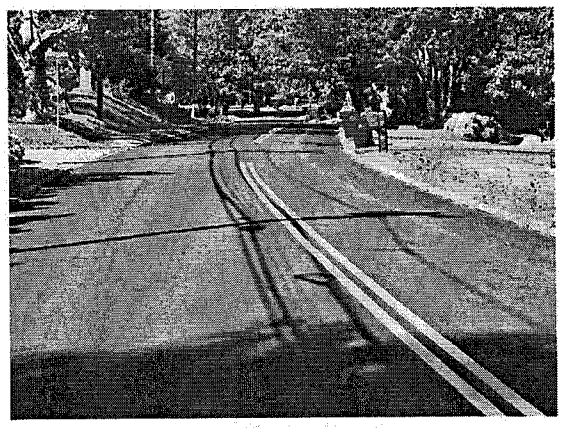
Chapman Avenue and a portion of Pilgrim Road, a little over half mile of the 120 miles of accepted roads located between Vauxhall Street and Bloomlngdale Road was resurfaced. The resurfacing was completed in the spring of 2020. Using a combination of Public Works staff and contractors, the project provided a new road surface to a high use area in town. Just like a roof, there comes a point where everything "must go" so you can get down to supporting structure, fix whatever has failed, and then build back up on that. This is what was done on these 2 roads.

Public Works provided support to the contractor who ground up the existing asphalt into the gravel. Grading, compaction followed with 2 layers of asphalt placed by a second contractor resulted in structurally sound and smooth riding surface. The final task involved having the pavement markings applied to the road., as well as guardrail installed.

Vauxhall Street (the portion between Douglas Lane and Huntsbrook Road was also completed using the same project approach. This completed close to .9/mile of resurfacing.

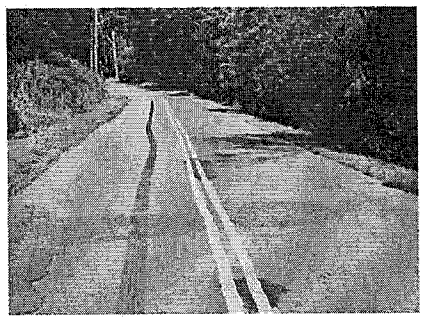


Chapman Ave

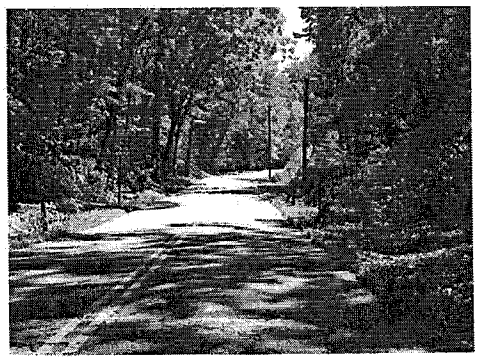


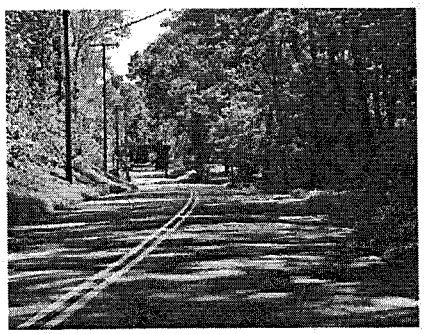
Pilgrim Road

Design work continues for **Gardiner's Wood Road** project. This project will be a large investment for the Town of Waterford, so funding will not be authorized until all design and permitting have been completed.



GARDINERS WOOD ROAD



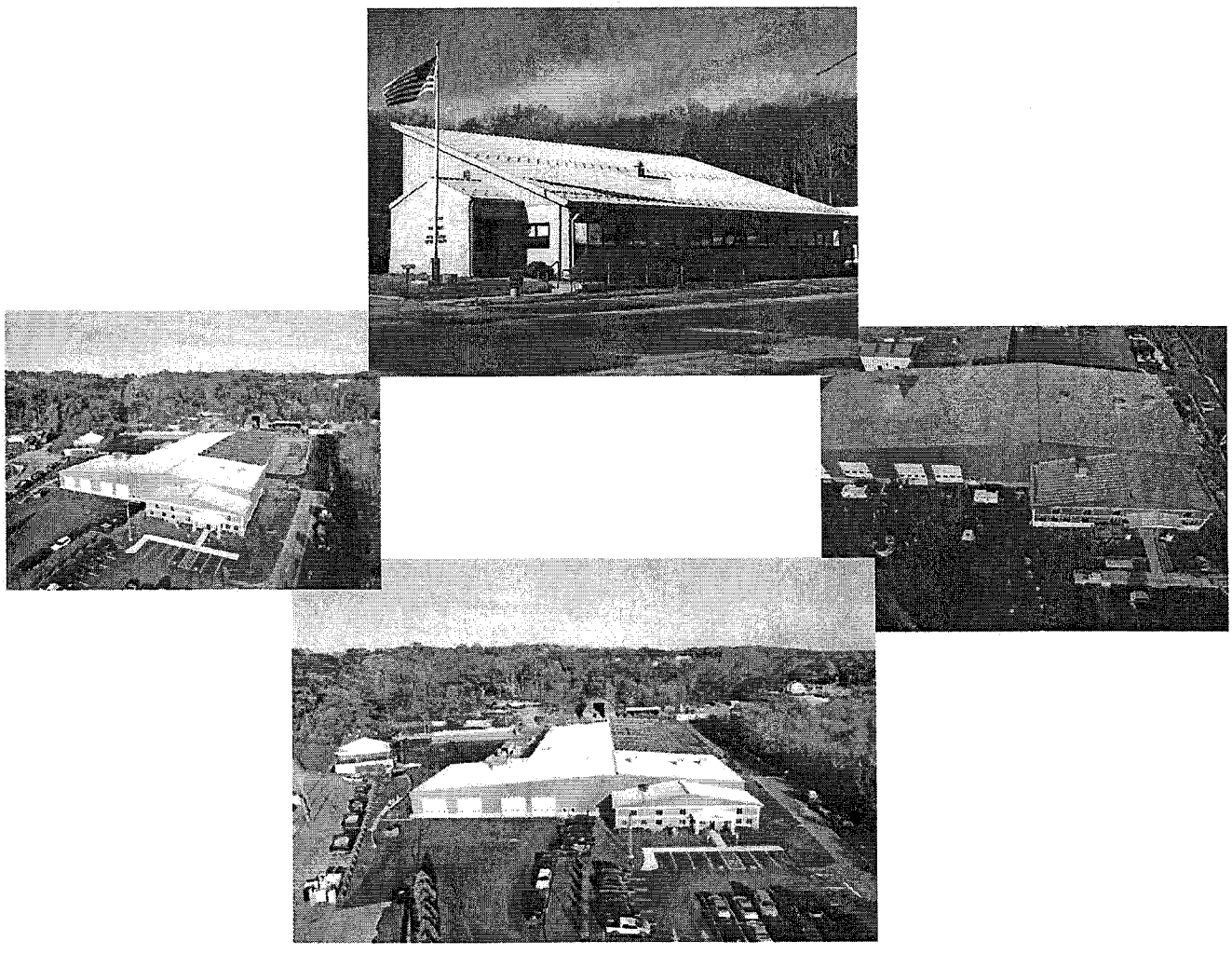


Municipal Complex has happened:

Home to the Public Works Department, Town Transfer Station, Waterford Utilities Commission, a refueling station and the Police Outdoor Firing Range, this 22.7 acre site is located at 1000 Hartford Turnpike (Route 85).

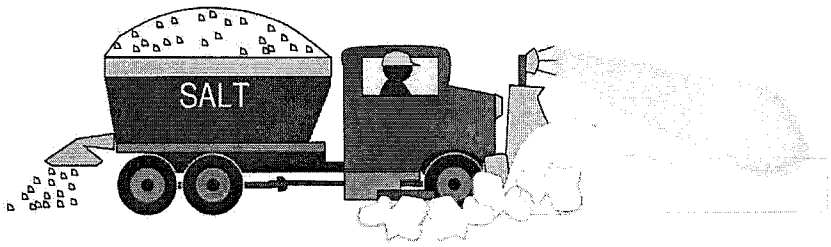
A key facility that houses the town's public service and maintenance operations, this project was overseen by the new Municipal Complex Building Committee established in 2017. Consisting of 7 members of the community, they guided the project through the demolition of the existing structures, construction of 60,000 sf of new construction and the remediation of 13,000 cubic yards of contaminated soil.

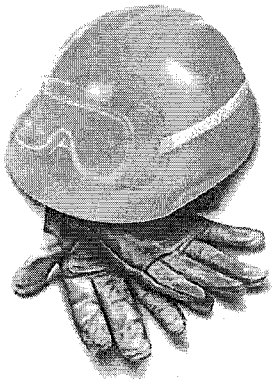
The Town of Waterford now has a facility designed and built for its intended use. This project celebrates how a community can transform a site that once was a textile mill into a municipal gem that not only serves the public, but protects the natural resources around the site.



OF SPECIAL INTEREST

- ENVIRONMENTAL COMPLIANCE
- SNOW OPERATIONS
- TRAINING
- SIGNS, SIGNS, EVERYWHERE IS SIGNS.....









ENVIRONMENTAL COMPLIANCE

Public Works has always secured one-time permit approvals for all of its operations and construction projects, but over the past several years the Department has been assigned the custodian of numerus authorizations, permits and operational compliance reporting that require continuous attention, reporting and updating.

In general, the Department must monitor, inspect and address the following areas:

- Natural Pollutant Discharge Elimination System Permits (Clean Water Act)

  Town Wide – MS4 General Permit
- Spill Prevention Control and Countermeasures Rule

  2 sites
- Underground Storage Tank Regulations

  4 Sites
- Gas Dispensing Facilities Regulations

  3 Sites
- Solid Waste Regulations

  2 sites
- Environmental Health and Safety

Of all the permits listed above, it is the compliance with general permit for Municipal Separate Storm Sewer Systems (MS4) (which falls under the first bullet, Clean Water Act) that has the most impact on our annual budgets and the Capital Improvement Program but it is also the one that residents can assist the town in reaching its compliance.

The MS4 permit mandates the Town to develop, implement and enforce best management practices (BMP's) for the six Minimum Control Measures. For the six minimum control measures, the Town has identified 38 Best Management Practices or tasks that must be met. One of the largest impacts is that the permit requires the Town to implement a screening and monitoring program for all outfalls that discharge to impaired waters as defined in the most recent Connecticut Integrated Water Quality Report. The Town must also meet certain criteria for discharges to impaired waters, or waters which nitrogen, phosphorus, bacteria or mercury are Stormwater Pollutants of Concern, or waters which have pollution load reductions specified within the Total Maximum Daily Load 0(TMDL is the water quality implementation plan established pursuant to Section 303 of the Clean Water Act). There are now requirements for any new discharges to both impaired and high quality waters.

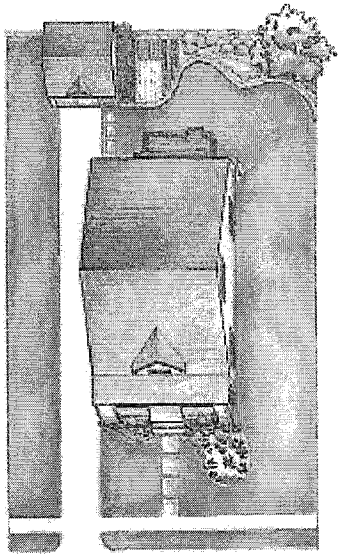
This program involves

- Inspect of retention/detention basins -
- Samples of Stormwater taken -
- Clean annually Catch Basins - (1,000 annually out of 3,200 total)
- Inspection of 283 outfalls (end of pipe)
- Maintenance of 58 miles of pipe.

What can a resident do to improve the health of our brooks, rivers and Long Island Sound?

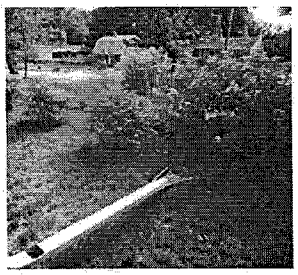
⇒ Pick up litter and pet waste so that is doesn't wash in the catch basins
⇒ Minimize the use of insecticides, herbicides and fertilizers
⇒ Install a rain barrel
⇒ Create a rain garden
⇒ Never dump anything down the catch basin
⇒ If you have a septic system, maintain it by inspections and regular pumping

What can you do?



REDIRECT DOWNSPOUTS TO GRASS OR GARDENS

Redirect run-off water from your driveway and away from the street to places where it can infiltrate into the ground and decrease the amount of water that enters storm drains.



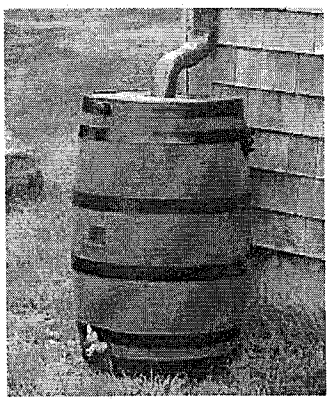
INSTALL A RAIN GARDEN

Construct a rain garden to increase your property's ability to absorb water and improve water quality. Direct roof run-off or driveway run-off to these areas.



SAVE WATER IN RAIN BARRELS

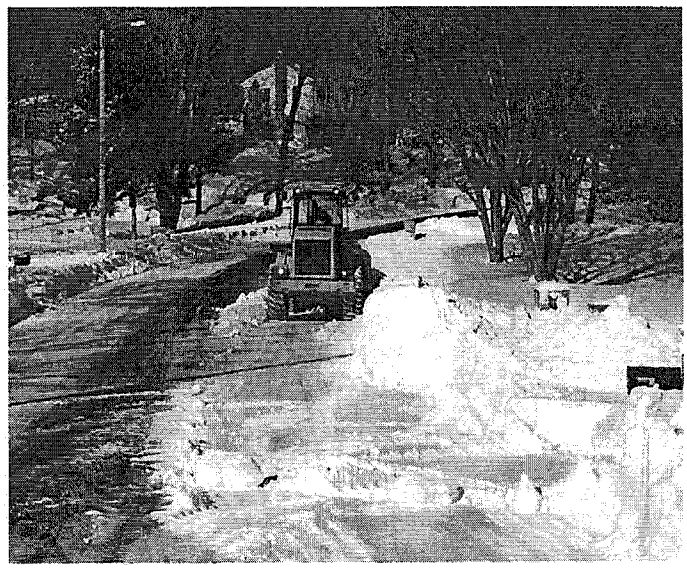
Collect and store water in rain barrels for lawn and garden use.



SNOW

Snow Removal on:

* 240 lane miles of roads
* 33 miles of sidewalks
* Main traffic loops of 4 schools

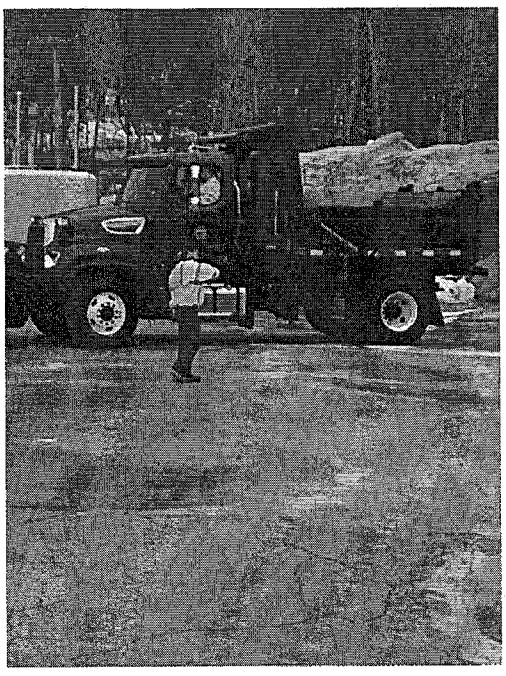


Use treated salt (no sand)

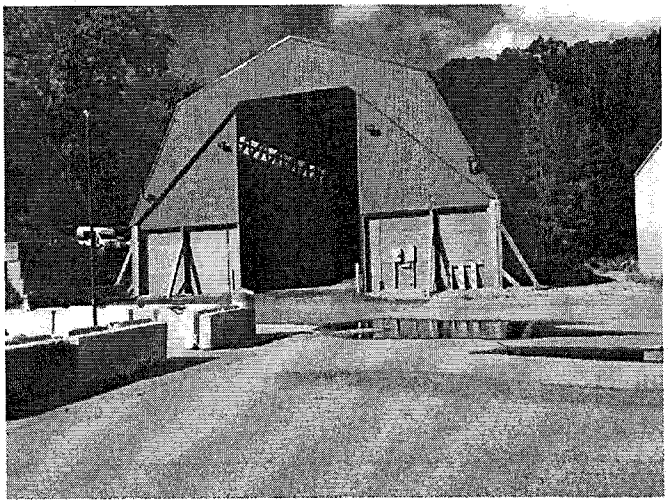
- FY18—2,000 tons of salt
- FY19—2,700 tons of salt
- FY20—1,542 tons of salt

The snow plow drivers are called out when the police officers who are working in town determine conditions are getting hazardous.

Operational, the 15 routes we treat once every 4 hours



WATERFORD SALT SHED



TRAINING

Increasing the focus on training:

Connecticut Public Works Departments are fortunate to have the UCONN T2 Center when even during the COVID 19 pandemic, virtual training was being offered in many Public Works disciplines.

The Assistance Center offers a Connecticut Road Master Program. From the T2 Center webpage "a properly maintained local road system is vital to the social, economic and environmental well-being of Connecticut's municipalities. In addition, the local road system represents a significant investment of public funds. Protecting and preserving this investment requires a force of municipal personnel with sound training in the fundamentals of road maintenance management procedures and techniques. The Connecticut road Master Program provides an opportunity for municipal road maintenance personnel to receive this specialized training.

The Department will be offering this training to our Highway personnel encouraging all to become a Connecticut Road Master.

The Center also offers other specific training in critical areas which the Department has taken advantage of. Some examples are All About Asphalt, Flagger Certification, Chainsaw Safety & Defensive Driving for snow & Ice conditions, as well as many others.

According to the Federal Highway Administration (FHWA), in 2017 there were 799 work zone fatalities nationwide, the majority of which were motorists, with 132 deaths accounting for roadway worker fatalities. On average, more that 40% occurred in low-speed work zones.

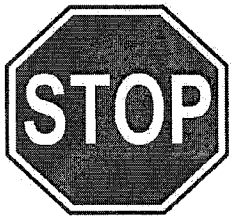
CT Training and Technical Assistance Center (UCONN) sponsored a day workshop which 4 of our employees attended. This workshop taught the basics of establishing a proper and safe work zone. Along with the knowledge, Waterford received a safety signs and flagging equipment.

The Town of Waterford sent 4 staff members to a Traffic Sign class and was eligible to receive the signs shown in this picture for free.



SIGNS, SIGNS, EVERYWHERE IS SIGNS

I have asked the Department's person assigned to manage our street signs and traffic marking to tell us in a few words, what is all about this. Richard Sargent, a 40 year employee, prepared this to answer my question. His passion for the craft required me to edit this to one page.



Traffic Control Device Value 2020

Most people who are oriented towards Public Works or Department of Transportation know that their road systems are one of their most important assets. Waterford, Connecticut presently has a network of 121 miles of town roads. Those roadways use just under 3,400 signs. They govern safe speeds, advanced notice of Crosswalks, Curves, Stops, Intersections and assist guiding people around town to mention a few

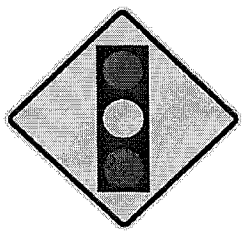
If you were to distribute our signs evenly per mile there would be about 28 signs for each mile traveled. Let's take a look at them. Those 3,400 signs have a current, average replacement cost of approximately $120,000 alone. Prices can run to almost 2 times that number, near a quarter of a million dollars.

Waterford's signs are held in place by a variety of poles and posts. The poles, about 575 of them, are used primarily for the Street Name and Dead End plaque signs. Their current value is a touch over $40,000. Naturally the signs can't just rest on those poles. 870 pieces of Mounting Hardware plus or minus a few are need. That equates near another $14,000. If those poles are not secured in the ground they manage to get turned sending out of town drivers down the wrong road or pulled out of the ground. To slow that down those poles all have a 40 lb. concrete anchor. That adds an additional cost, a little under $3,000. The other posts you see here supporting the signs are called U-Channel posts. There are about 2,350 of them around town. That is almost a $50,000 expense. There are about 2,525 signs mounted to them and each sign takes 2 nuts, bolts and washers. That is an additional $1,616. The U-Channel post has to have what is called a Break Away System. That consists of a U-Channel post (We use 4 foot long ones for stability) being driven into the ground. That is a cost of near $18,850 but, each sign post has to be fastened to the anchor with a Lap Splice. That equates to about $14,000. So you see guiding motorists through a road network is not an inexpensive undertaking.

Especially when you factor in Road Marking Paint.

Waterford has near 560,300 lineal feet of Centerlines. 4 inches wide. One foot of double yellow line equates to 2 lineal feet. Those Centerlines are a cost in the area of $162,472. Along with the Centerlines are Street Markings. Stop Bars, Crosswalks, Arrows, Shoulder Lines, Lane Dividers and a few others. They are up near 17,300 square feet equating to the neighborhood of $53,000 and near 49,000 lineal feet at a cost of just over $14,000.





FREQUENTLY ASKED QUESTIONS

How do I get an additional cart?

Each home is allowed up to 3 of each blue and green carts. Carts cost $50.00 each and the Town will deliver them to your home once we receive payment. Residents can mail a check in or stop at the office to make the arrangements.

How do I report a streetlight issue?

The Town now owns the streetlights in town. If you call the Public Works office at 860-444-5864 we will get the company out for repair. We must have the pole number or an address that the pole is closest to.

How do I report a pot hole?

Calling the Public Works number at 860-444-5864 will get the pot hole repaired.

How do I schedule a bulky waste, brush or leaf collection appointment?

Bulky— Bulky appointments are scheduled between April - October. The appointment charge of $20.00 must be prepaid before an appointment is given.

Brush— Brush may be scheduled as long as it is cut/bundled in 4 foot sections, manageable by one person. There is a $20.00 charge for brush pickups.

Leaf collection— Please call the office to leave your address so you get on the list for the crews to pick up the bio-degradable bags. The appointments happen between April - November.

Call the Public Works office at 860-444-5864 for information

How can a resident use the Transfer Station?

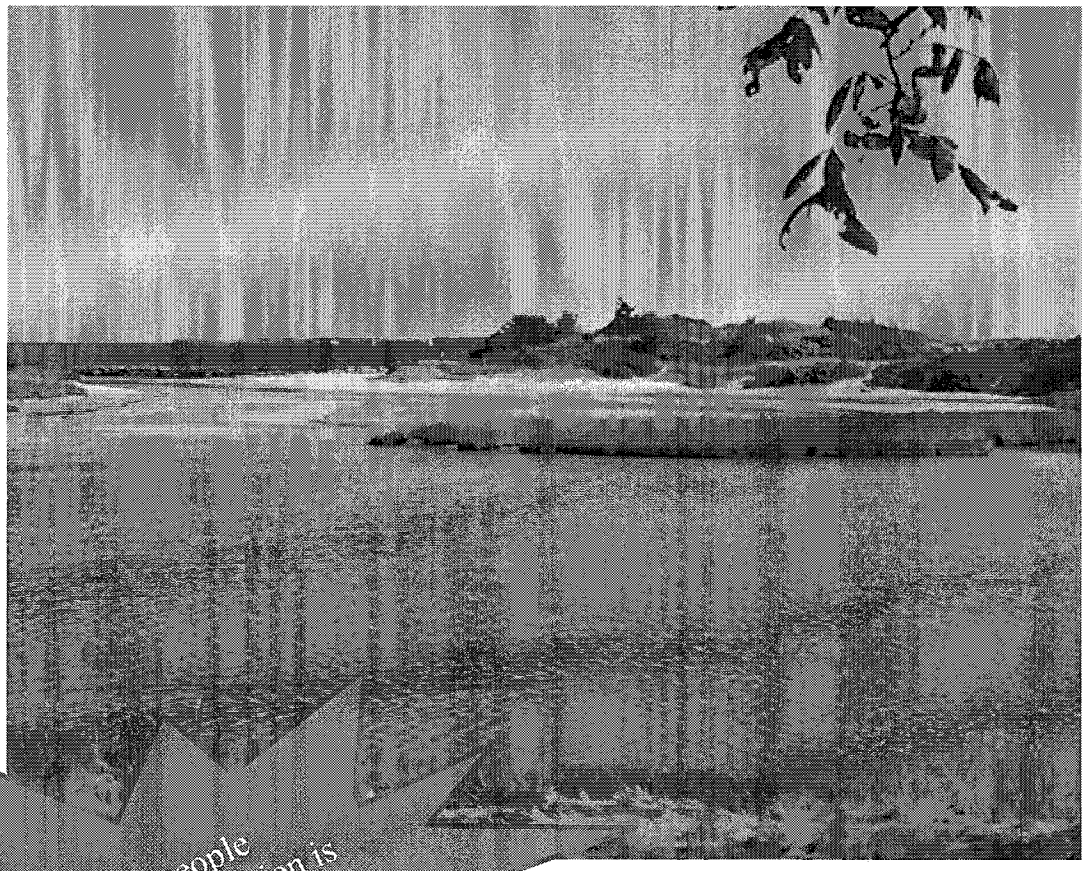
The Transfer Station is open for Waterford residents. Residents will be asked to show ID with their address. No appointment is necessary. For those items with a charge, cash or checks are taken at the Transfer Station, and must be paid at the time of disposal.

FIFTEEN ROPE FERRY ROAD

WATERFORD, CT 06385-2886

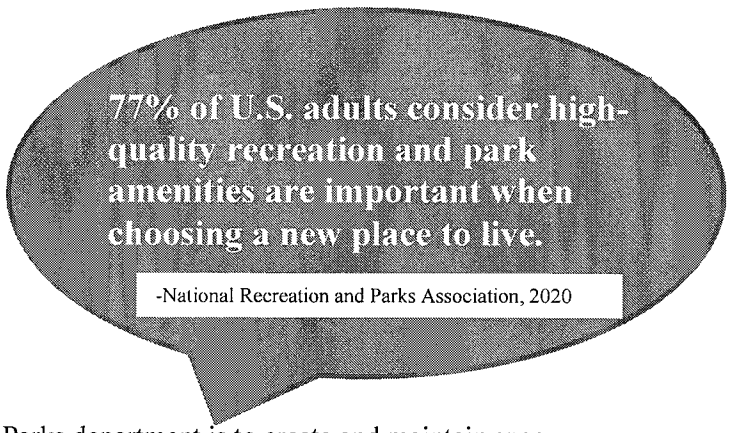
Recreation and Parks Commission

Fiscal Year 2020
Annual Report



More than 4 in 5 people agree: parks and recreation is an essential public service.

-National Recreation and Parks Association, 2020



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. In order to fill this requirement, Waterford Recreation and Parks strives to ensure every Town park has equitable access and various points of interest for the public to enjoy. Accessible pathways, fishing piers, mobile beach chairs, trail footbridges, and more are essential to providing these services.

The department continues to grow its reach throughout Town by taking on new building maintenance responsibilities as the process for Town repair requests evolves, cooperation with other Town departments for public service: Food Bank and deliveries with WYFSB and Town Building and Utility Commission with the Waterford Beach Park accessible paths and bathrooms, enhancing public spaces through park re-design and installing gardens/plantings, and a refocus on trail maintenance/improvements etc. Our department takes pride in proper management of the Town's valuable natural resources through water and soil sampling, continuing education on pesticides and organic resources, water swales/retention basins/rain gardens, and more.

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.

COVID OPERATIONS AND FUNCTIONS

Due to the COVID-19 pandemic, operations started to look a little different starting in March 2020. Even though many Town and BOE parks and properties still required basic maintenance, special projects and enhancements replaced competition field preparations and indoor maintenance. The staff was diligent in following Executive Orders to open and close public areas in order to help protect residents including barricades at playgrounds, athletic fields, trails, and courts.

In-person programs were unable to be provided equating to a number of payments being refunded. The department adapted to the risks and attempted several online programs through Facebook. Storytelling, yoga, and more were offered for free and a limited number of residents participated. This can be attributed to the fact most people are already online with school and work and trying to limit additional screen time. We are hopeful that Spring 2021 will allow the department to begin offering in-person activities and programs again.

Due to the virus, the cancelled activities and programs allowed the department to position staff throughout Waterford Beach Park. Operations due to COVID required staff to be placed throughout the park to remind visitors that masks and social distancing requirements are in effect. Staff ensured all rules were followed to make the park remain as user friendly as possible without offending people on new rules and regulations. The severe drought Connecticut experienced this summer provided ample beach days and opportunities for the residents to enjoy.

Revenues and statistics saw a sharp decline overall due to COVID-19 and are reflected in the Quick Reference Statistics. The mild winter attributed to the decrease in wood deliveries for alternative heating program while concerts, programs, and picnics were cancelled entirely.

Goals and Strategies

The Waterford Recreation and Park Commission is pleased to report on its successful completion of projects and goals for FY '20. 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:

I. Property Maintenance:

A. Daily Duties

1. Clean Maintenance buildings
   - -Organize equipment and materials
   - -Service all vehicles and equipment, as needed
   - -Remove debris
   - -Inspect and correct any hazards-document any corrected
2. Safety inspections of all Recreation and Park properties (parks, roadways, buildings, utilities)
3. Refer to seasonal duties
   - - Assisting other Town departments as needed
   - - Assisting volunteer groups as needed

B. Weekly Duties

1. Clean and maintain Jordan Park House
2. Refer to seasonal duties
3. Clean restrooms (sometimes daily such as on weekends when needed)

C. Bi-Weekly Duties

1. Trash Run- collect garbage and litter at WBP, Civic Triangle, Leary, and Pleasure Beach

2. All Board of Education locations - collect all debris- all school grounds, along parking lots, in woods between campus and grocery store (WHS)

D. Seasonal Duties Winter

1. Perform Inventory of all equipment, products, and materials
2. Snow Plowing and maintaining walkways at Town Hall, Maintenance Buildings, Civic Triangle, and Community Center clear of ice and snow.
3. Senior Citizen Wood Program
4. Drain and winterize water systems for Waterford Beach Park, Leary Park, Vets Field, and Cohanzie Field.
5. Inspect all vehicles and schedule maintenance with Public Works for repairs as needed
6. Trim trees in parks and schools, removing standing dead wood, brush, and limbs
7. Inspect Duck Pond for ice thickness, safety hazards, and water level
8. Clean ice at Duck Pond for safe skating. Keep emergency access to pond clear
9. Rake and collect leaves on all mowing areas and fence lines at parks and WHS
10. Spring field preparations
11. Maintain lifeguard stands, buoys, and lines as needed (repair, paint, etc.)
12. Collect, repair, and re-paint picnic tables and park benches as needed
13. Collect outdoor grills and garbage barrels- scrape, paint, and repair
14. Maintain Lifeguard Shack
15. Repair and paint bathrooms at Waterford Beach Park, Leary Park, and Vets
16. Prepare all cutting machines for winter storage. Prepare again for cutting season
17. Inspect playground equipment and surfacing (see handbook for surfacing details)
18. Maintain picnic shelters
19. Maintain fencing along the dunes at Waterford Beach Park
20. Repair and repaint park signs – make new ones as needed
21. Repair and upgrade at Jordan Park House and Community Center
22. Replace all basketball nets at all outside courts as needed
23. Late Winter/Early Spring – Clean parking lots of sand and debris
24. Any necessary bridge repairs at Waterford Beach Park and Jordan Mill Park
25. Complete projects that were not finished during warmer months
26. All new projects are addressed as weather permits, in winter

E. Seasonal Duties Spring/Summer

1. Grade skin areas of ballfields in priority:
   - -Waterford High School Baseball
   - -Vet's Softball Field
   - -Cohanzie/Dedrick Field
   - -Leary Park
   - - Clark Lane
   - - Southwest
2. Turn on water systems with N.L. Water Dept. at Waterford High School, Dedrick Park, Leary Park, Vet's Field, Waterford Beach Park, Mago Point, War Park fountain, Ridgewood Park, etc.
3. Install aerators at Duck Pond
4. Mow and trim grass on all Town owned land to include schools, parks, municipal grounds, and co-sponsored athletic fields. Maintainers must pick up all litter and debris in their mowing areas.
5. Shrub, hedge, and flower bed maintenance – feed/install new plantings
6. Playground surfacing
7. Open all restrooms in parks
8. Put out garbage cans, picnic tables, and benches in parks and school areas
9. Prepare tennis courts
   - -install nets – replace as needed

-inspect fencing and surface for overgrown weeds, branches, etc.
-repair benches and fencing/gates as needed

10. Paint permanent lines on softball and baseball fields. Paint lines on other athletic fields as required, i.e. Leary Soccer. Prepare lines for track meets at Waterford High School. Also begin Fall field preparation
11. Assist Public Works in cleaning sand off sidewalks and islands wherever our areas of responsibility are mutual
12. Prepare baseball and softball fields for game conditions on a daily basis, i.e. drag skin, rake mound, bases, and batters box. Line field appropriately
13. Inspect beaches for needed repairs on bridge, fencing, signage, roadways, parking, shelters, trees, dumpsters, etc. Repair and/or replace as needed
14. Clean beaches of seaweed, garbage, litter, and debris daily
15. Clean and grade sand on waterfront. Install boardwalks, buoys and buoy lines, and lifeguard stands.
16. Mow Stenger Farm and trail system during dry months of July and August
17. In mid-spring – over-seed, top dress, and fertilize ballfields
18. In mid-summer – start lining all ballfields, i.e. football, soccer, and field hockey
19. Contract tennis court repairs
20. Prepare areas for Harvest Fest events and activities
21. Prepare school grounds for opening/beginning of school year (also Graduations)
22. Assist Summer Jobs For Minors Program

F. Seasonal Duties Fall

1. Line all athletic fields as needed and according to schedule provided from Recreation and Parks Office
2. Remove buoys and buoy lines, lifeguard stands, signage, and boardwalk from beaches
3. Leaf removal for all Town owned property
4. Continue mowing schedule
5. Fertilize and seed all lawn areas
6. Remove aerators from Duck Pond
7. Edge and re-grade baseball and softball fields. Over-seed and top dress as needed. Begin making preparations for Spring field management
8. Maintain Stenger Park

G. Notable Projects in 2020

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
- Enhanced gardens and site specific landscaping requests

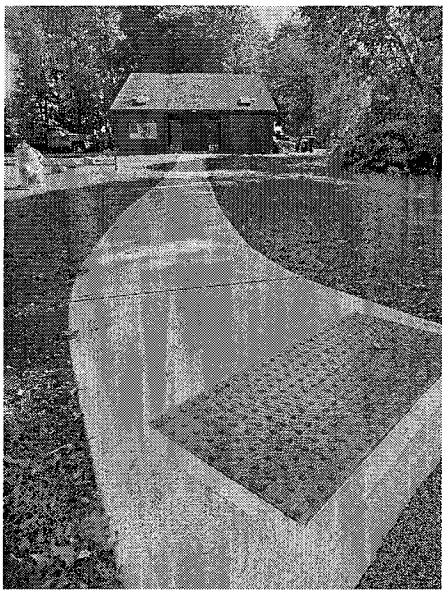
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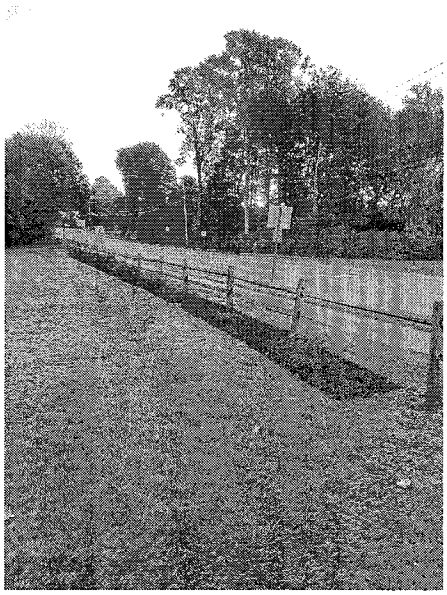
- Children's Playground accessible walkway
- Clearing of trails through Civic Triangle
- JPH wetlands marking and delineation for improvements and plantings
- WBP bathroom pads and walkway phase of beach project: COVID, etc.
- Parking lot repairs at Stenger Farm, Vets garage, and Kingfisher Sanctuary Basin
- Installed new gatehouse at WBP with assistance from Dave Garside
- Veteran's war park annual beautification: weeding, plantings, cut out new garden behind fountain
- Repair steps at Grimsey Beach – install new park sign – and clear area for STRSTH Regatta
- Food Pick up and deliveries to AHEPA and Gemma Moran in partnership with Waterford Youth and Family Services
- WBP Scillieri Lookout improvements
- WBP memorial bench installed: Whelan
- Cleared and repaired stone wall heading down WBP property from Eugene O'Neill
- Dog Park fence replacement
- Grading and landscaping around Children's playground and Gazebo : sink holes
- Foot bridges constructed and installed at Stenger Farm Park
- Installed woodchips for landscaping improvements at Dog Park
- Constructed and installed new kiosk at Stenger Farm Park
- Clearing Vets garage driveway and outskirts of maintenance building
- Repair-replace Jordan Mill Park parking lot boards/fencing
- Decorative stone border added to O'Keefe Memorial at WBP
- COVID 19 measures: fencing, postings, sawhorse blockades, basketball rims blockades, etc.
- Increased workload at Little League North in QH with organization not using facility
- Nevins Cottage prep work for inspections: open holes in locations for contractors and install Tyvek around foundation skirt
- Continued beach operation review and management – buoys, boogie board area, regular season maintenance, etc.
- 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
- Snow/Leaf removal and various clean-up efforts from storms – trees, limbs, etc.
- Removal of Town Hall auditorium drop ceiling and rocks from inner foyer
- Sign repair and construction
- Mago Point Riparian buffer/pier garden and boat valet hillside landscaping
- Barry Farm, Leary, and Stenger Farm trail work

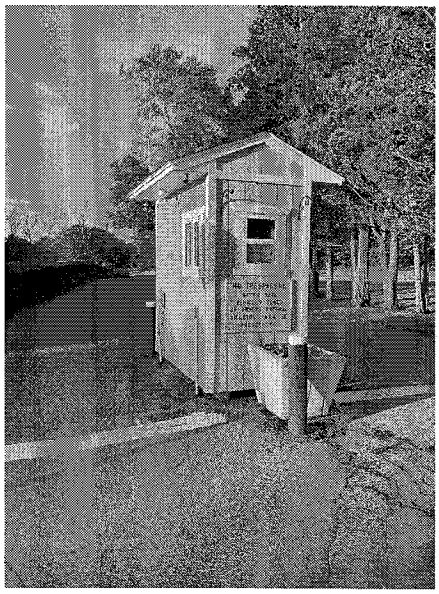
"The parks crews have been incredible." – Dani Gorman, WYFSB Director

"The grounds and bleachers, Home and Away, were in great shape. I truly appreciate your efforts and support." – Chris Landry, Director of Athletics & Student Activities

Park Improvements



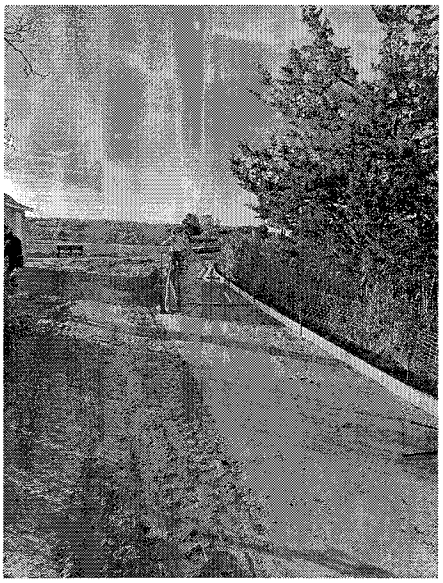
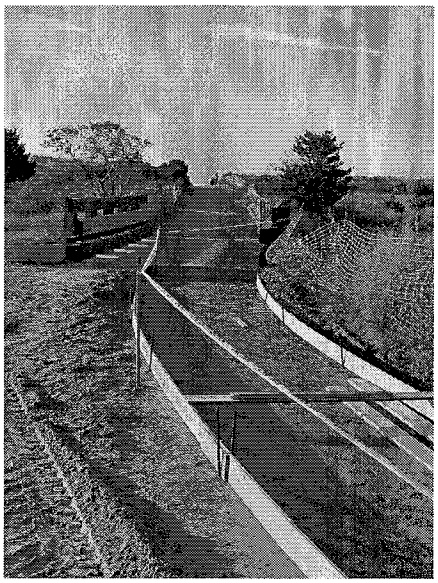
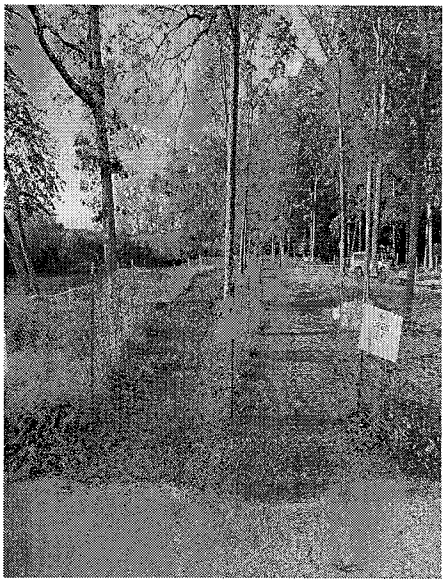
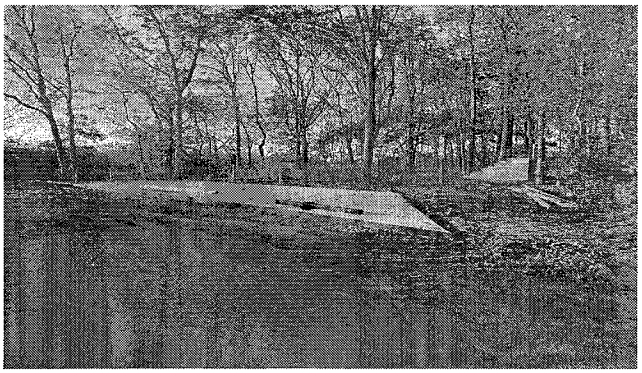
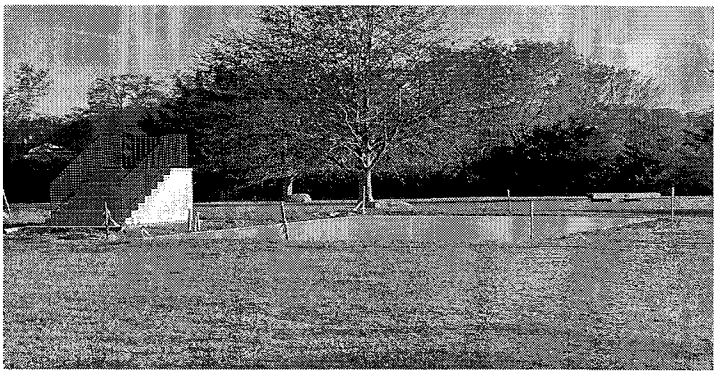




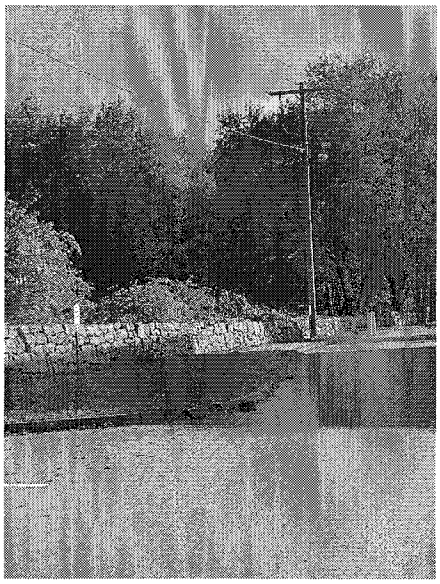


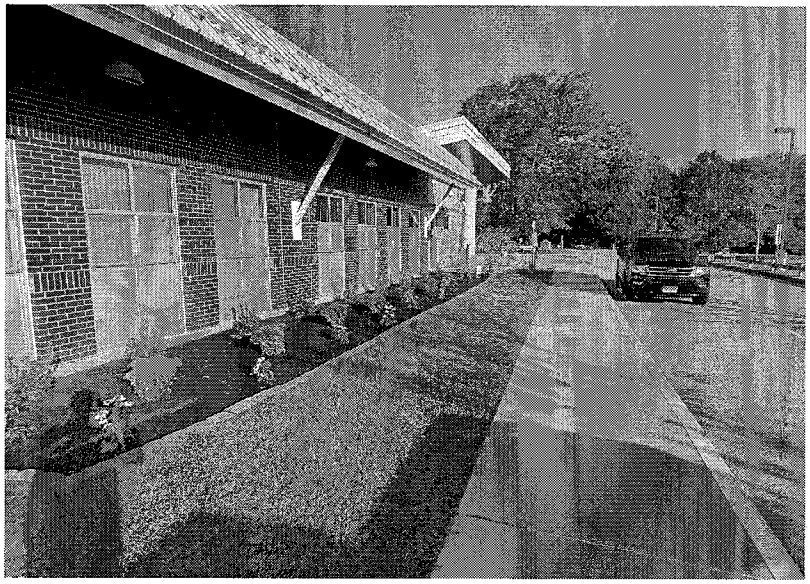


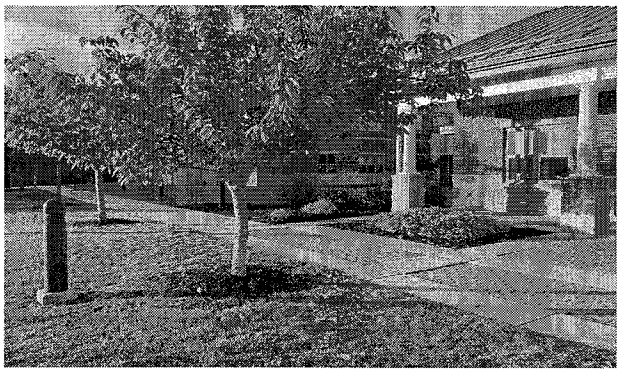


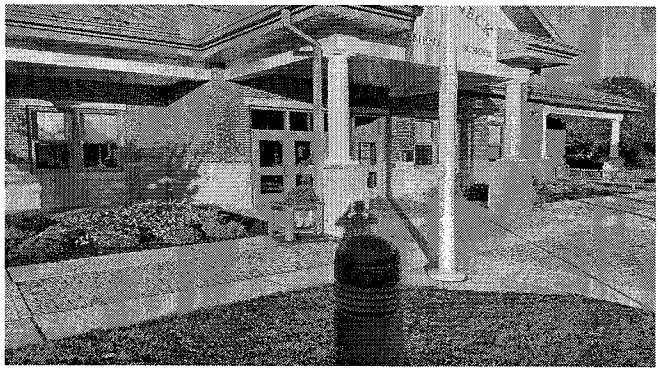






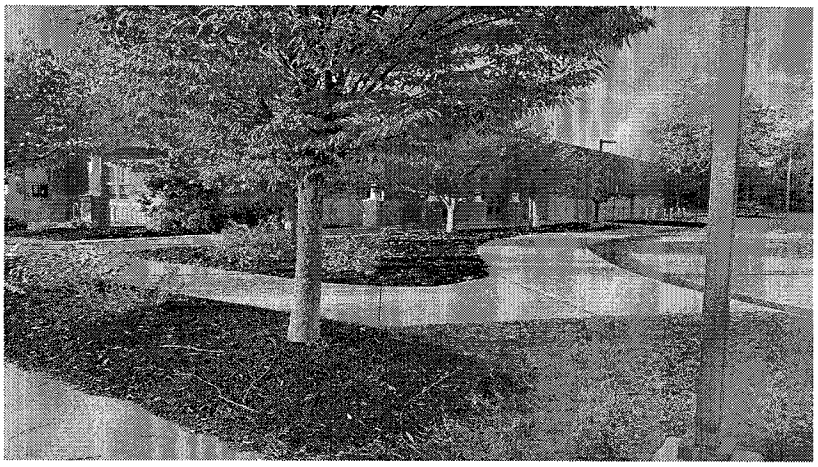

BOE Improvements











II. Programming Notes:

- The 2019 Harvest Festival was a great success. We had over 800 people attend and with the help of Sandy Kenniston from Public Works were able to get Life Star Helicopter to make an appearance. This is such a huge draw for the kids and might even be a bigger draw to the parents. Also with the cooperation of the Waterford Police and the Gardiner Family Foundation, we were able to distribute over 300 new bike helmets to the children of the community. Public Works put on a great Touch a Truck for the kids as well as handing out information on recycling. Many departments and organizations also helped such as the Library, Historical Society, Girl Scouts, and the Mothers of Twins making the event fun for the little ones. We also had vendors there selling arts and crafts items as well as food trucks. A duo singing wrapped up the evening and drew a good crowd.

- The 2019 Youth Triathlon had over 250 participants and over 100 volunteers. Area Recreation departments consisting of New London, Waterford and Ledyard sponsored this program. In the past we had Norwich also, however they could not attend this year. Volunteers are from the Coast Guard Academy, Subbase and each department brings volunteers. This event is collaborative held at Camp Harkness. Waterford is responsible for the swimming portion of the triathlon and with our great summer staff; we are able to supply plenty of lifeguards to make it a safe event.

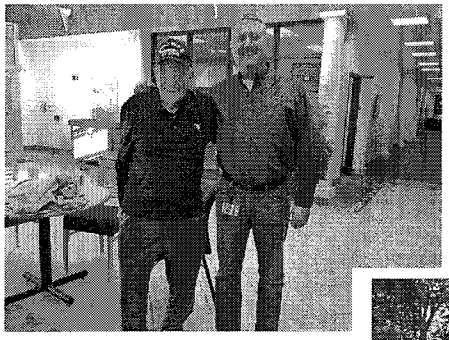
- Special events this year consisted of the Harvest Festival, Pearl Harbor Road Race, Tree Lighting at Town Hall, Tree Lighting at the Quaker Hill Green, the New Year's Eve Eve Party at Waterford Beach and the Easter Egg Hunt. These activities have been growing each year and are such great outings for a wide demographic of ages. One of the fastest growing programs is the New Year's Eve Eve Party at Waterford Beach. This is in conjunction with the Fire Marshall's office, Fire Police, Goshen Firehouse, Oswegatchie Firehouse and others volunteering their time for the public to enjoy an evening out for a few hours. There is a bonfire, hot chocolate and then fireworks. We average about 500 people at this event.

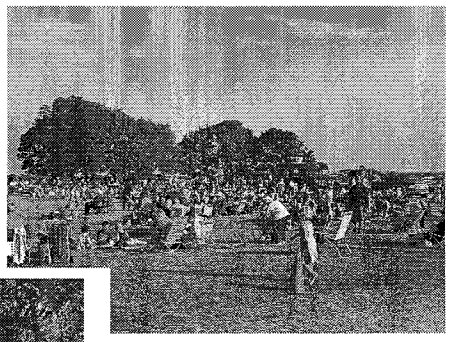
- The Summer 2019 Concert Series was a huge success once again. This is such an enjoyable evening for the people of Waterford and surrounding towns. It is so nice to listen to the music while watching the children play and others dancing. Our average attendance was 1292 people per evening over seven different concert nights. This is with two of our bigger concerts not happening due to rain and thunderstorms. The food trucks are a big draw also. Individuals have a choice of pizza, salad, lobster rolls, hot dogs, hamburgers, french fries, sandwiches and ice cream as well as pastries to pick from!

- We are continuing to assist the Youth Sports Organizations/Co-Sponsored programs. Some of the youth sport organizations are seeking additional maintenance because of the diminishing volunteer pool. We are able to help them when and where we can but do not have the availability of staff to do this on a continuous basis.

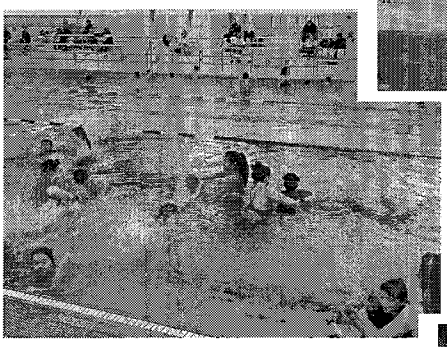
- The Recreation and Parks Health and Fitness Programs have been growing over the years. This is due to the remarkable instructors we are able to hire and input from the public on their requests. We cannot grant every request, but do evaluate and look at programs that the public might enjoy. We continuously look outside the box to make every program beneficial and financially reasonable while knowing we may need to offer a program below the minimum number of applicants so that people get to see the benefits of the new opportunity/activity. Word of mouth is a great resource as well as the evaluations.

Facebook post: "I was at the town beach today and want to thank you and your staff for the great organization, clarity of directions, and availability of staff to answer questions. . ."

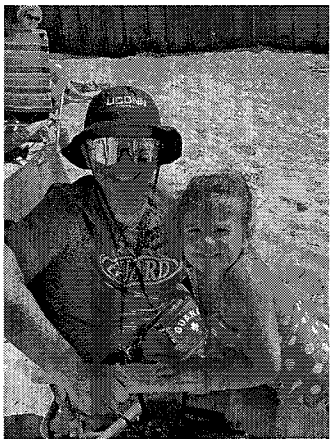




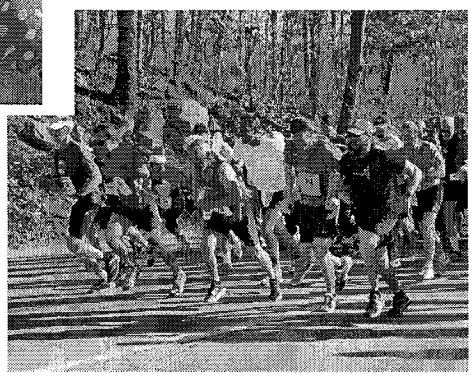












Planning/Development:

- 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'20 saw completion of the following projects:

  - Waterford Beach Park Causeway Bridge
  - Accessible pathway and associated drainage system at Veteran's bathroom
  - Dog Park Fence 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.

- Town Hall and Leary basketball court repairs .

- 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, walkways (sidewalks, mobi mats, etc.)
  - 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
  - Improve access to Pleasure Beach
  - Continue to seek grants from the State and private sources, including pilot projects for environmental programs
  - Lower Leary Park access road improvements
  - Work with the Waterford Parks Foundation to pursue additional goals/projects
  - Continued staff development through trainings and specialization courses



Respectfully Submitted,

Traci Santos, Chair Recreation and Parks Commission

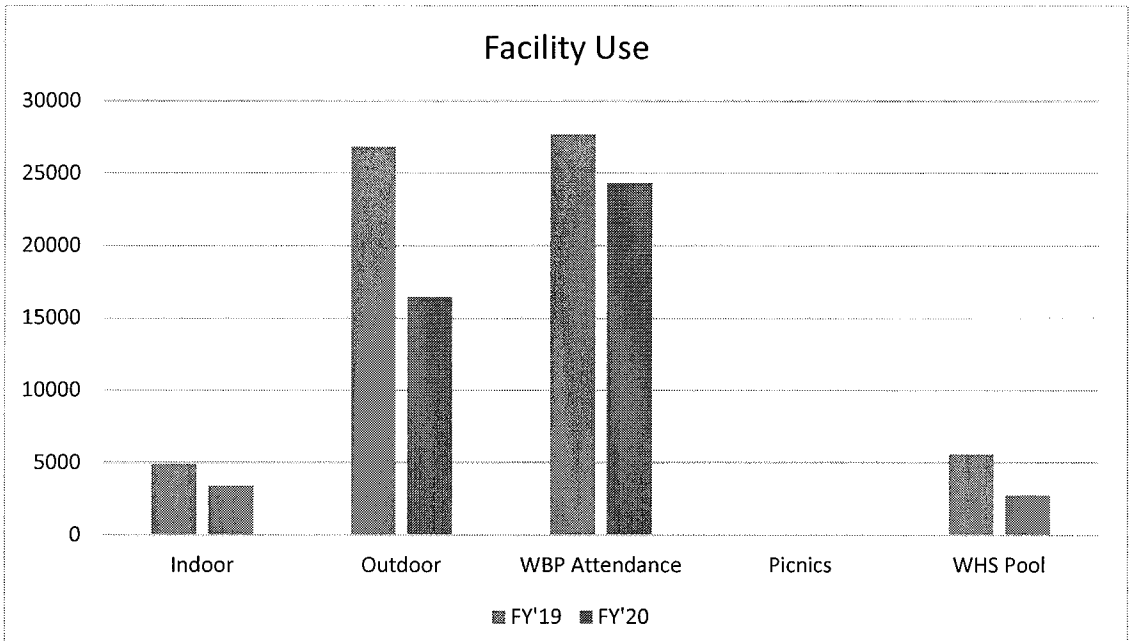
Quick Reference Statistics

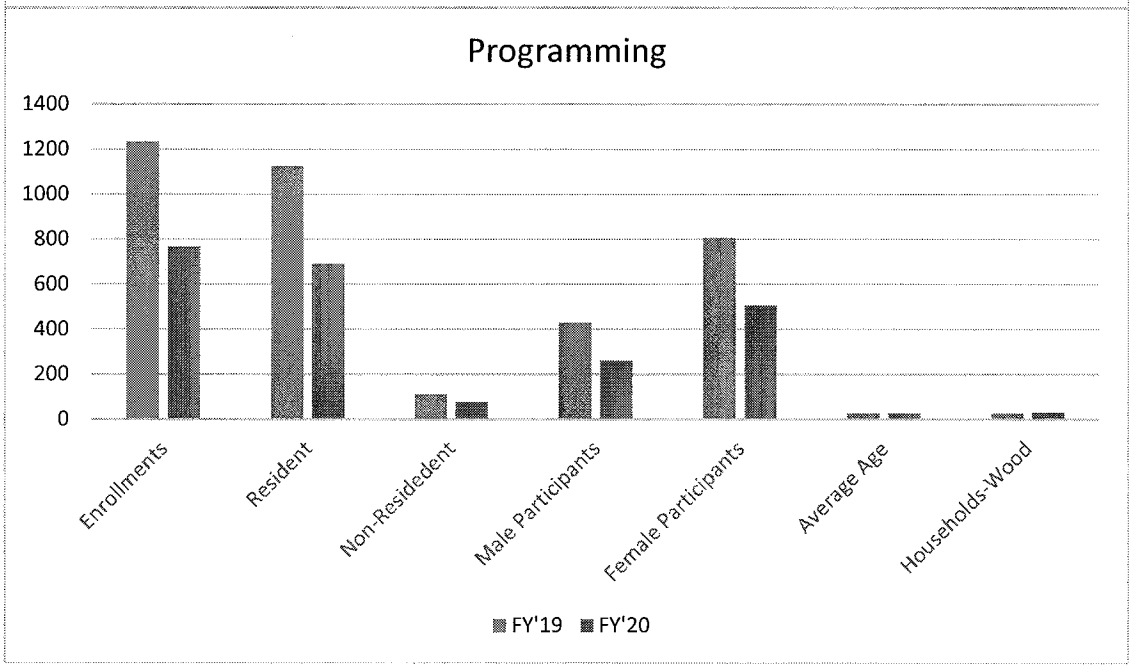
Total maintained acres:	**593.41 Town and 169.4 BOE**	
Senior Wood Program:	**FY '19**	**FY '20**
	56 Loads Cut	**30 Loads Cut**
	26 Sr. Households	**16 Sr. Households**
Summer Job For Minors:	**12 employed**	**0 employed**

Programs:	**FY '19**	**FY '20**
Programs Offered:	**123**	**100**
Enrollments:	**1,234**	**768**
Male	**429 (35%)**	**261 (34%)**
Female	**805 (65%)**	**507 (66%)**
Average Age	**26**	**29**
Resident Participants	**1,124 (91%)**	**691 (90%)**
Non-Resident Participants	**110 (9%)**	**76 (10%)**
Community Center Drop-In:	**approx. 61,000**	**approx. 26,000**
Fitness Room Participants:	**2164**	**2164**
Program Efficiency	**104 Offered**	**100 Offered**
	92 Administered	**91 Administered**
	88% Success Rate	**91% Success Rate**

Revenue:	**FY '19**	**FY '20**
Total Generated Revenue:	**$212,070.72**	**$200,250.60**
	Projected: $203,000	**Projected: $203,000**
	Diff: +$9,070.72 or 4%	**Diff: -$2,749.40 or -1.4%**

Facility Use:	**FY '19**	**FY '20**
Indoor Facility Use -Community Use of Schools	**4,887.50 hours**	**3,395 hours (closed 3/20)**
Outdoor Facility Use	**26,820 hours**	**16,453 (March-June closed)**
WBP Attendance	**27,685**	**24,453**
Residents	**21,594**	**18,819**
Non-Resident	**6,091**	**5,634**
Concerts	**9,043 (7 concerts)**	**0**
WBP Picnics	**65**	**0**
WHS Pool Attendance	**5,576 (pool closed 8/19 & 9/19)**	**2,756 (closed 8/20, 3/20-6/20)**


Facility Use
30000
25000
20000
15000
10000
5000
0
Indoor
Outdoor
WBP Attendance
Picnics
WHS Pool
FY'19
FY'20


Programming
1400
1200
1000
800
600
400
200
0
Enrollments
Resident
Non-Resideden
Male Participants
Female Participants
Average Age
Households-Wood
FY'19
FY'20

FIFTEEN ROPE FERRY ROAD
WATERFORD, CT 06385-2886

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

REGISTRAR OF VOTERS' ANNUAL REPORT FY 2020

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 2020 as required by law. An inactive list of voters was generated naming those voters who did not respond 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 conference held in Southbury, September 12-13, 2019. The spring conference scheduled for May was canceled due to the pandemic. We continue to need 8 Continuing Education Units per year to keep current with our certification. We also attended all necessary town meetings and most monthly county meetings which have been conference calls since March 2020.

Due to the pandemic, the April Presidential Preference Primary was rescheduled first to June and then to August. We were in constant contact with the Secretary of State to keep up with numerous changes that were happening throughout the summer. Securing PPE and finding new poll workers were a few of the challenges we faced.

Online registration and registering at the DMV continue to be very popular for voter registration. On November 5, 2019 the Municipal election was held with a 41% turnout. This number included Election Day Registration where we registered 21 new people.

The number of voters in Waterford end of fiscal year 2020 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	994	619	1417	44	3074
002	00	1060	580	1415	47	3102
003	00	1180	845	1679	50	3754
004	00	1092	818	1346	45	3301
	TOTAL :	4326	2862	5857	186	13231

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FIFTEEN ROPE FERRY ROAD
WATERFORD, CT 06385-2886

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www.waterfordct.org

ANNUAL REPORT OF THE WATERFORD RETIREMENT COMMISSION FISCAL YEAR 2019-2020

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, 2020.

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 current employees in that plan. On June 30, 2020, PERS plan membership consisted of 10[1] 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 a net unfunded pension liability of $478,485 as of June 30, 2019,[2] to be amortized over an 11-year period. Employer contributions of $82,000 were made for the fiscal year ended June 30, 2020,[3] 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, 2020, the net cost of OPEB healthcare was $17,291,575.[4]

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 (which became part of DiMeo Schneider & Associates in 2020) 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 trust fund 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. The Commission's FY21 request of $1,400,000 for OPEB trust fund contributions was reduced by $300,000 during a round of Covid-19 pandemic-related cuts during the budget process. For FY22, the Retirement Commission's proposed budget includes $1,100,000 for the OPEB trust fund.

RECENT LEGISLATION

Public Act 19-124, which was effective July 1, 2019, increased employee contributions to the MERS plan during FY20 and in each of the five subsequent fiscal years. Related reductions in the employer contribution rates were offset by the OSC's Retirement Services Division's decision to reduce the assumed investment rate of return from 8% to 7% and resulted in increased employer contribution rate projections for FY20 through FY25. Absent more recent guidance, the Retirement Commission used the projected employer contribution rates provided in the statement issued by the RSD on June 25, 2019. Should the State issue updated employer contribution rates during the FY22 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

November 2020

Update notes

1 *changed to 12 as of 2020, based on RC FY22 Budget Summary....please confirm (was 13 in 2019)*

2 *no update needed. H+H provided data as of 2019; no update till their next biennial valuation in 2021*

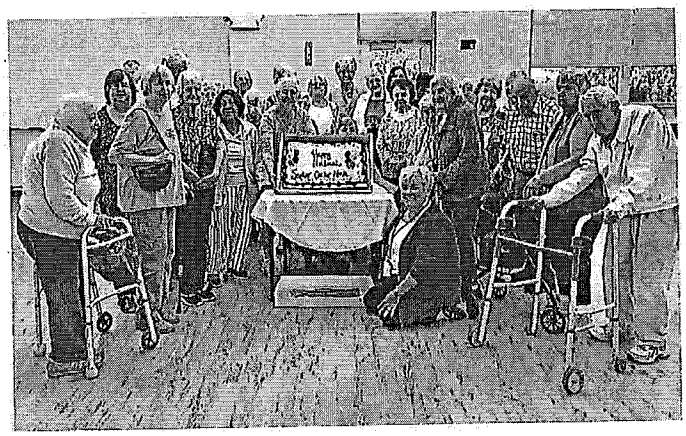
3 *from RC FY22 budget backup (51940 pension contributions)...please confirm*

4 *was $18,501,569 for 2019... figure was found in Wells Fargo's OPEB Plan GASB 74 and GASB 75 Disclosure report (on page 7); unfortunately, I don't have copy of the June 30, 2020, GASB 74/75 Disclosure Report. Please forward report or provide updated net OPEB liability amount*

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FIFTEEN ROPE FERRY ROAD
WATERFORD, CT 06385-2886

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



This photo was taken on National Senior Center Day, early in FY20 (September 2019). Waterford Seniors gathered for a luncheon to celebrate all the joy and friendship that can be found at a senior center, and who can say no to cake? The perfect way to top off a celebration.

As this report is being written, Waterford Senior Services looks very different. I am afraid that we may have taken the ability to gather and enjoy each other's company a bit lightly. The first 8 months of the year were full of the normal activities our town offers; exercise classes, bridge games, luncheons, special interest programs and daily visits to the Waterford Community Center. As of March 17, 2020, the challenge before us was to figure out how to keep Waterford seniors connected to the town and each other. In-person gatherings were no longer advisable. The COVID-19 pandemic was hitting seniors particularly hard. With the guidance of Governor Lamont and First Selectman Brule, all in-person activities were cancelled. The one program we have that has continued through the pandemic is Meals On Wheels. These same challenges were being faced by senior centers across Connecticut.

All transportation stopped, most of the staff was not coming into the office but as was mentioned before, Meals-On-Wheels continued to deliver nutricious meals to vulnerable, home bound seniors. Most of our Meals-On-Wheels drivers are also seniors. We lost a few drivers who were themselves too vulnerable to go out in a pandemic. The meals got to the recipients thanks to the tireless work of Manuela Vasquez and Mark Hanson. We could not have completed our rounds without them. Kathy Pierce, our assistant director and Lisa Cappuccio, Director worked 20 hours each per week. A split schedule was implemented in order to cover as many office hours as possible. We began a practice of calling homebound seniors to check in on them as well as talking with the people who reached out to us with problems, questions and just a desire to speak to another human being.

We fielded many inquiries as to when Senior Services would re-open to in-person activities, classes and social events. The date of re-opening has been changed many times. During this period, we have been in contact with senior centers across the state via the Connecticut Association of Senior Center Personnel (CASCP) ZOOM meetings and through e-mail chains. We are in agreement with most centers; we will re-open when it is safe for seniors to gather. In the intervening time, we will continue to reach out to the seniors of Waterford and to be of service as we all await the control of the COVID-19 pandemic.

Services and Programming:

Fitness Programs **7,978**

Fitness programs include: Flex and Balance, Yoga, P.A.C.E (People with Arthritis Can Exercise), Strength Training, Hearty Moves, Chair Yoga, Tai Chi, Healthy Stretch, Synergy!, Dance Party and Zumba Gold. Last year at this same time, we had 7,894 participants in fitness classes, putting us on track to have an increase in participation in 2020.

Arts and Crafts and Enrichment Activities **1,467**

The enrichment activities offered by Waterford Senior Services were diverse and challenging this past year. Activities included Coloring Club, Quilting, Brain Flex, Tech Tutoring, Holiday Wreath Making, Get Out of the House (monthly dinners at local restaurants), Ukelele and Guitar Class, and new this year, a Living Well Diabetes Cooking Class. In 8.5 months, this category almost reached last year's annual participation 1,479. Staff are always exploring new ways to get seniors involved and connected to the larger community.

Games and Card Playing **3,874**

Card games bring out the competitor in the most docile of players! Gamers enjoyed BINGO!, Canasta, Cribbage, Duplicate Bridge, Pinochle, several Pitch groups, Mah Jong and Billiards. Table games such as Bingo and card games are very popular with Waterford Seniors. This participation rate is 7% ahead of last year's total at this same time (3,620).

Meals **15,932**

All meals are now delivered; there are no food options at the Community Center (not counting the new snack vending machines!). In the past year, 13,789 meals were delivered under Meals-On-Wheels and an additional 2,143 café meals were served or delivered for a total of 15,932 meals. The number of Meals-On-Wheels delivered increased by 75% this year over last year (13,789 vs. 7,782). The danger of the virus to seniors led to many more being homebound. This greatly increased the eligibility of seniors in Waterford to receive the meal service. Conversely, the number of café meals decreased by about 24%. This makes sense as the Senior Community Café ceased operations in mid-March with just a bit over one quarter of a year left to go. Café customers who also rely on senior transportation were given the option of getting three meals per week delivered. Three of our café participants decided to accept

this option. A few of our café members also applied for and were accepted to, the traditional Meals-On-Wheels program.

Human/Social Services

One of the most important roles that Kathy and I fill is as Medicare CHOICES counselors. In the past year, 491 Waterford residents were counseled through Open Enrollment (when existing Medicare supplements and prescription policies can be changed), people new to Medicare were advised on how to have complete coverage and those who were eligible were assisted to apply for the Medicare Savings Programs through the CT Dept. of Social Services. An additional 377 residents were assisted with applications for food assistance (SNAP benefits), Renters' Rebate applications, and signing up for the TVCCA Energy Assistance Program.

Volunteer Opportunities

Volunteers filled much-needed roles at the Community Center. Senior volunteers staffed the front desk during the day, helped to prepare and serve lunches in the café, provided peer support in the Open Doors program, and folded and prepared the newsletter, The Loop, for mailing. Since March, the office staff have had to get the newsletter ready for mailing. We cannot wait to welcome back our volunteers, they are so much better at this job than we are!

Health and Wellness

Helping seniors to maintain good health and general well-being, the following activities took place at the Waterford Community Center: A monthly memory caregivers' support group (69), the Open Doors Program for those with mild to moderate dementia and Alzheimer's (352), a nurse wellness clinic staffed by the VNA (42), a flu shot clinic and memory screenings, also provided by the VNA (113), the Ledge Light Diabetes program (76), the Wellness Cooking Program by Ledge Light (42) and weekly nurse facilitated blood pressure clinics (256). It must be noted that all of these programs ended in March, 2020 when it was no longer safe for seniors to gather.

Transportation

During the past year, 99 seniors were provided with medical transportation thanks to the participation of Waterford Senior Services in a regional transportation grant through the Eastern Connecticut Transportation Consortium. Originally, the grant provided 12 one-way rides or 6 round trips for medical appointments. In the spring, when the pandemic made transportation critical, the rides were unlimited. This was a great resource for seniors when no town had transportation running. By August, Waterford had its buses back on line and were able to resume transporting seniors throughout Waterford, New London and East Lyme/Niantic. In total, WSS provided 7,031 rides. During the same time the year before, 6,968 rides had been given. This was a slight increase of 1%. Rides are provided to the Community Center, grocery shopping, medical appointments and personal errands (banking, hair appointments, nail salons, etc.).

Department Highlight: Re-tooling Waterford Senior Services to Provide Services During a Pandemic



The world as we know it changed drastically in mid-March of 2020. Very suddenly the wheels on our buses were no longer rolling all through the town. Seniors were not coming to the Community Center to enjoy some time with friends or to participate in an activity, and staff were home. Kathy and Lisa began working half schedules, staggered so that most regular hours were covered for seniors calling in . The one remaining constant was Meals on Wheels. We added a significant number of meal recipients as trips to the grocery store became fraught with peril. In addition to the regular Meals on Wheels participants, a plan was also made to get food to those who usually had lunch in the Community Cafe and also relied on Senior Services transportation to get to the meal. Three seniors receive 3 frozen meals per week, the same days that they would usually have lunch at the Community Center.

In the beginning, we were kept very busy with phone contacts. The Community Center shut down in the middle of tax season. AARP cancelled all of their in-person services which meant no more tax preparation. Staff worked to find alternate resources for getting 2019 tax returns completed. In the first couple of weeks, probably 95% of our calls were about taxes.

As the pandemic continued to roll on and it was very uncertain as to when we might get see people in person again, it became clear that we needed to figure out how to maintain connection with Waterford seniors and to make sure that they remained connected to the community. We began to plan for events that would take our staff out into the community. The spring was spent planning a ride around town to

visit with seniors, deliver masks and offer puzzles and books. However, all of the drivers were on furlough. Barbara Pitkin who works our front desk stepped up to help make this event happen. Barb, in addition to her fantastic work greeting seniors, answering the phones and helping everywhere she is needed, is a skilled mini-bus driver. She drove a senior bus for several years in Newington. With Barb at the wheel, we headed out to Waterford. Donna Payne, our intrepid financial wizard, grew up in Waterford and knows every nook and cranny. She and Barb put together the travel route that enabled us to see as many seniors as possible. The trip was completed over two days. The greeting we received from all the seniors we visited was overwhelming. We were the first people that many seniors had seen outside of their immediate families. Everyone met with us outside, wearing masks (as were we!) and maintaining social distance. This activity has been followed up with other drive-out experiences as well as a couple of drive-in, outdoor events.

The pandemic has brought Waterford Senior Services a valuable lesson. We have learned how to reach out to those who cannot come into the center. Over the course of the beginning months, classes were developed with our instructors to be broadcast using the ZOOM system. These classes started out very slowly as everyone got used to a new technology. The participation has grown and been very well received. The same idea has been used to create a virtual coffee klatch run by our Assistant Director, Kathy Pierce. This provides a chance for people to see each other and just chat about whatever topics come to mind. Through ZOOM, the puzzle group, Brain Flex, has continued to meet in our usual Thursday time slot. This is a chance for the group to catch up with one another and to work on some puzzles and trivia that are sent home each week to the brain flexers. When we are able to meet together in person, the skills we have learned and honed will enable the staff to reach out to those who may not care to or may not be able to come to the Waterford Community Center. We have learned to cast our net a bit wider and to provide services to those that in the past we may not have had contact with. As great as all our innovating has been, we truly are anticipating a near future when we can all gather again.

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Town of Waterford Shellfish Commission
Annual Report for the 2020 Recreational Shell Fishing Season

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 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 able to obtain certified little neck clams for restock into the recreational shell fishing areas on two separate dates during the 2020 season. The first restock was on May 11, 2020 when fifty seven bags of mixed clams and two bags of oysters were distributed. The second restock occurred on August 22, 2020 and twenty seven bags of cherrystones, fifty bags of top necks and ten bags of oysters were successfully distributed. The Commission spent a total of five thousand four hundred and ninety dollars on product for restock into the recreational shell fishing areas for those who purchase permits to harvest during the 2020 season.

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 2020 season there were a total of one hundred and eleven permits sold generating two thousand thirty three 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. Permit sales were up this season over last season possibly from residents looking for outdoor activities during the pandemic in conjunction with long periods of nice weather. 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

Our mission is to protect the environment and water resources from wastewater pollution in the most efficient, safe and reliable manner, and the lowest cost to our valued Waterford customers.



Annual Report 2020

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WATERFORD UTILITY COMMISSION

Annual Report 2020



MESSAGE FROM THE WATERFORD UTILITY COMMISSION CHIEF ENGINEER (DIRECTOR) - NEFTALI SOTO

The Waterford Utility Commission (WUC) is pleased to submit our FY20 Annual Report. This report has been formatted with a "new look" intended to provide readers with a more visual presentation of this past year's activities and accomplishments.

FY2020 was a challenging year. What started as a normal and promising year, was completely changed during its second half by the COVID-19 pandemic conditions that continue to this day—eight months later. We faced some challenges related to work coordination, staff interaction, receiving goods and services, and other circumstances that initially hindered us from operating as normal. The many unknowns associated with COVID-19 on wastewater environment, made our field staff's job more challenging, however, our staff rose and are continuing to rise to the occasion.

As new pandemic related precautionary measures were being implemented for the workplace, our office staff along with the Department of Public Works, prepared and moved both departments' administrative offices to the newly constructed Municipal Complex building.

On behalf of the Utility Commission staff, our appreciation goes to the Commissioners, the office of the First Selectman and Board of Selectmen, the Board of Finance, the Representative Town Meeting, other Town of Waterford staff, and our customers for their continued support. Our staff is always available to address any concerns or questions you may have regarding our operations and service.

Phone: 860.444-5886 Address: 1000 Hartford Turnpike, Waterford, CT 06385

INTRODUCTION

CONNECTICUT GENERAL STATUES & WATERFORD CHARTER & CODE OF ORDINANCE

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 Generals Statues. 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 Commission's members to four (4) year staggered terms. The Commission consists of five (5) dedicated volunteer residents of the Town with appropriate vast technical, managerial, financial, and scientific backgrounds in the public and private sector. The WUC is the water pollution authority (WPCA) for the Town in accordance with provisions of Section 7-246 of the Connecticut General Statues Annotated, as amended, and the Connecticut General Statues pertaining to municipal utilities.

CONNECTICUT DEPARTMENT OF ENGERY & ENVIRONMENTAL PROTECTION

The WUC 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 undergrown and surface water resources for the enjoyment of present and future generations. It implements these plans and develops the goals by designing, construction, establishing policy, and 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 bulk of the WUC activities are on the wastewater side, and it operates as an Enterprise Fund. The annual operations and maintenance activities are funded by the users of the wastewater system, not based on taxes. The WUC has a cost-based business model. Our customers pay for the service rates that reflect the cost of the services provided. There is not profit associated with our revenues.

CONNECTICUT DEPARTMENT OF PUBLIC HEALTH

On the water side, by Inter-local Agreement, our residents are direct water customers of the City of New London. The WUC 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, maintain, 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 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.

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, 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 consultants, and the Office of the First Selectman, revises this plan on a continuous basis.

OPERATIONAL STAFFING

The Utility Commission employs a staff of 15 (full time) dedicated professionals that specialize in the various activities and skills necessary to implement and conduct the Commission's [mission critical] duties and responsibilities. Two temporary 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. This staff is responsible for administration, financial procedures needs, and related requirements, compliance with regulatory issues, survey and data acquisition, construction inspections and wastewater infrastructure operations and maintenance.

The administrative [and clerical] functions include the billing and collection; all water and sewers assessments, sewer use charges and liens; comply with regulatory mandates, statues, 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 easement 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 land records maps. At this time, besides regular surveying, Call Before You Dig (CBYD), and other field related duties, the remaining surveying division employee is assisting with the data collection and Quality Control (QC) for billing purposes. This staff person 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. The inspector is assisting with 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 3500 manholes, and 101 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.

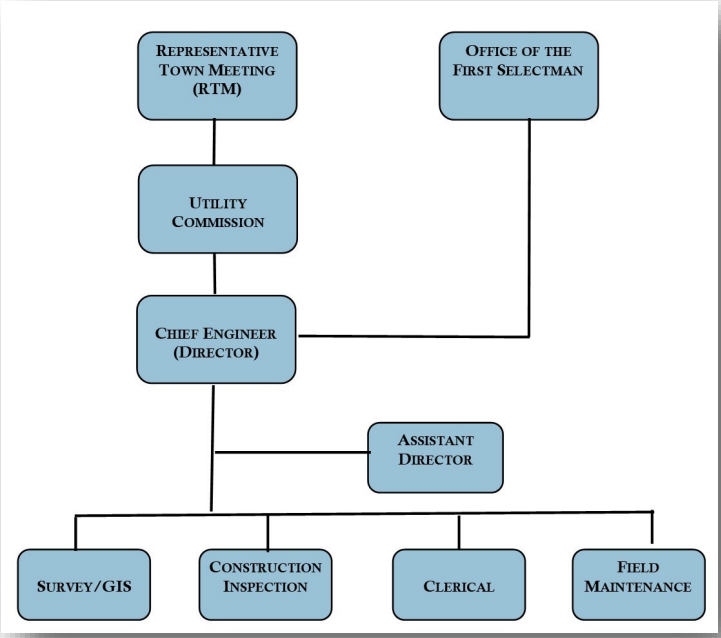
The Utility Commission is represented at the Information Technology Committee, the Emergency Management Committee, the Communications Committee, the Connecticut Department of Public Health, Water Utilities Coordinating Committee, the Southeastern Connecticut Regional Wastewater Management Plan Development Group, and the Municipal Complex Phase II Improvements Building Committee. We are also working with both New London and East Lyme 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 Wastewater Treatment Facility.

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.

UTILITY COMMISSION ORGANIZATIONAL CHART



Waterford Town Hall





Utility Commission Maintenance Division

OUR TEAM

UTILITY COMMISSION APPOINTED COMMISSIONERS

- Peter M. Green - *Chairman*
- Raymond Valentini
- Kenneth Kirkman
- Rodney Pinkham
- Stephen Negri

UTILITY COMMISSION ADMINISTRATIVE AND OFFICE STAFF

- Neftali Soto - *Chief Engineer (Director)*
- James Bartelli - *Assistant Director*
- Amy Windle - *Office Coordinator*
- Fred Lathrop - *Survey Party Chief*
- Diane Driscoll - *Accts. Receivable Clerk*
- Celeste Bushway - *Secretary/Clerk*

UTILITY COMMISSION WASTERWATER INFRASTRUCTURE MAINTENANCE STAFF

- Edward Machinski
- *Assistance Construction Inspector*
- Peter Clark
- *Foreman*
- Eric Williams
  Lead Maintenance Operator
- David Burke
  Sewer Maintenance Operator
- Dean Rowe
  Sewer Maintenance Operator
- Patrick Dulin
  Sewer Tech II
- Vacant
  Sewer Tech II
- Dimitri Sferrazza
  Sewer Tech I
- Logan Gerovitz
  Sewer Tech I

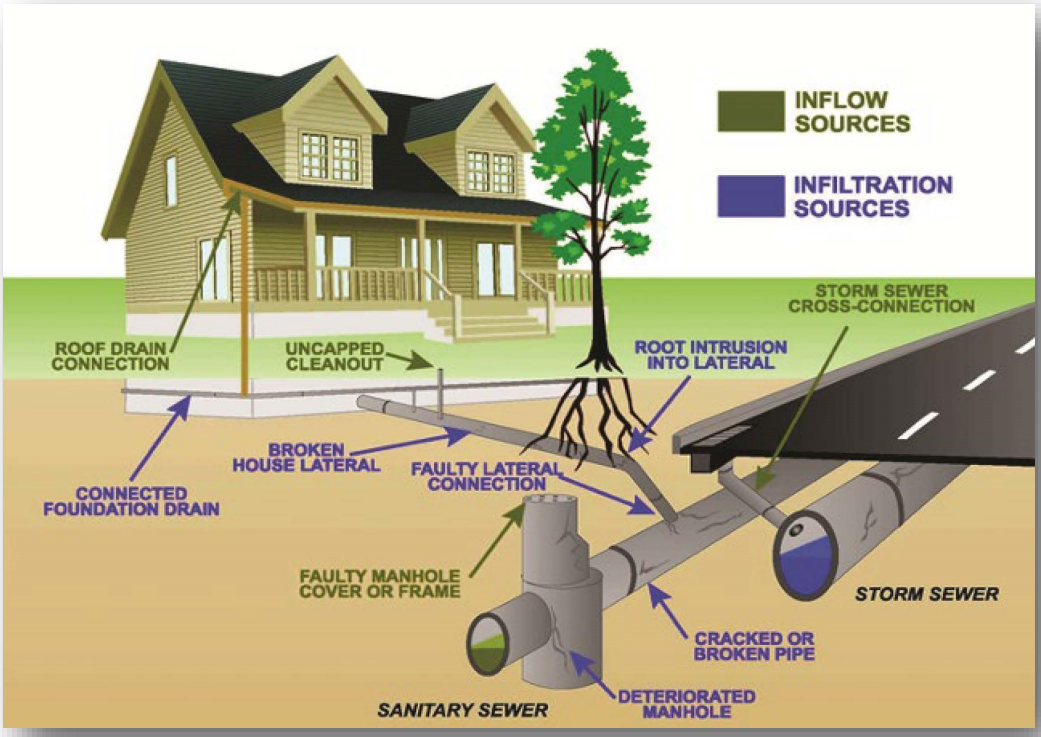
PLANNING, DESIGN AND CONSTRUCTION

2020 Planning Activities

- Continuing 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, to extend the useful life of the infrastructure, and to pursue the goals and responsibilities of the Utility Commission.

- Continuing with the cleaning of the sewer lines and the investigation of Inflow and Infiltration (I/I) water sources, the planning of necessary improvements and funding strategies for the remaining pump stations. The utilization of the Closed Circuit Television (CCTV) for the inspections 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 maintenance.

Inflow & Infiltration Sources



WUC Sewer Line Cleaning & Inspection Equipment



High Pressure Sewer Jetting Truck



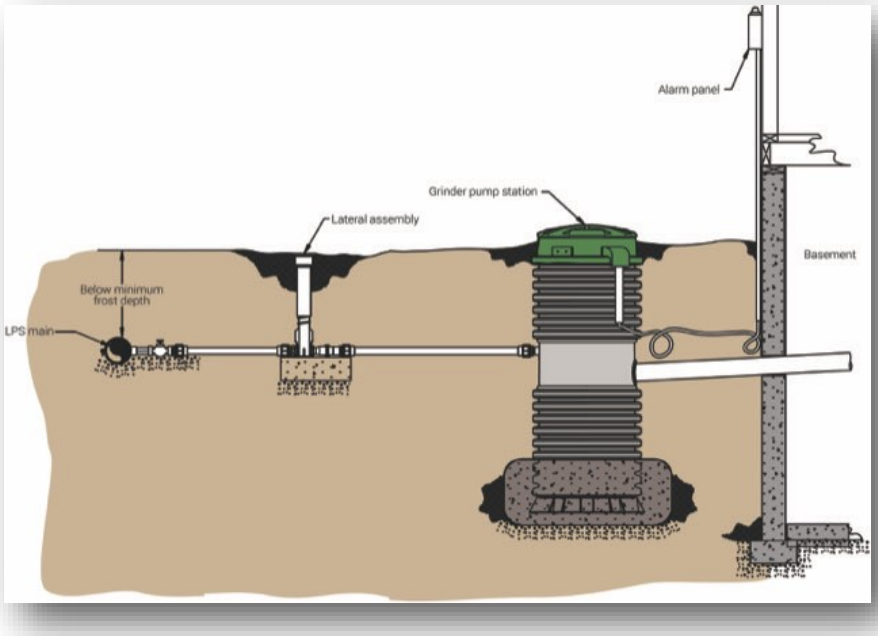
Closed Circuit Television Equipment Truck

PLANNING, DESIGN AND CONSTRUCTION - CONTINUED

- Installing the in-line grinders to shred solids discharged into the collection system; replacing air-release valves 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 Pump Station to meet the National Fire Protection Associations Standards (NFPAS).

- Planning for the retrofitting of the power supply to the Crystal Mall Pumping Station. This is being pursued so that the Town (through the Utility Commission) will have complete control of that station.

- Planning and construction process for the installation of a 4th pump at the Evergreen Pumping Station was approved. 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. Funding was approved for FY21.



Typical Individual Grinder Pump Installation

- Planning the retrofitting of the control panel for the Gorman-Rup pumps to eliminated our dependence on proprietary equipment, and have this component in a more open architecture.

- Planning for the replacement of water pipes at the Pleasure Beach area. This program was initiated about ten years ago. Due to what appears to be poor quality of the pipe used at the area, a significant number of pipe failures have occurred 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 projects 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.

- Implementing the rehab for the Fargo Road water tank will be included in the FY22 CIP. The tank was inspected by Lenard Engineering and its rehab (minor structural work, and the coating of the tank) is in the planning/design stages. It is estimated to cost about $950,000 to rehab this tank. Funding will be requested in the FY22 CIP.

PLANNING, DESIGN AND CONSTRUCTION - CONTINUED

2020 Design Activities - Water

- 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. These activities are also intended to meet CTDPH regulation regarding the operation and conditions of the water infrastructure.

- 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 raod 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.

2020 Design Activities - Wastewater Sewer System Rehabilitation

- 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 the pumping stations.

- To date, we have conducted evaluations within 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.

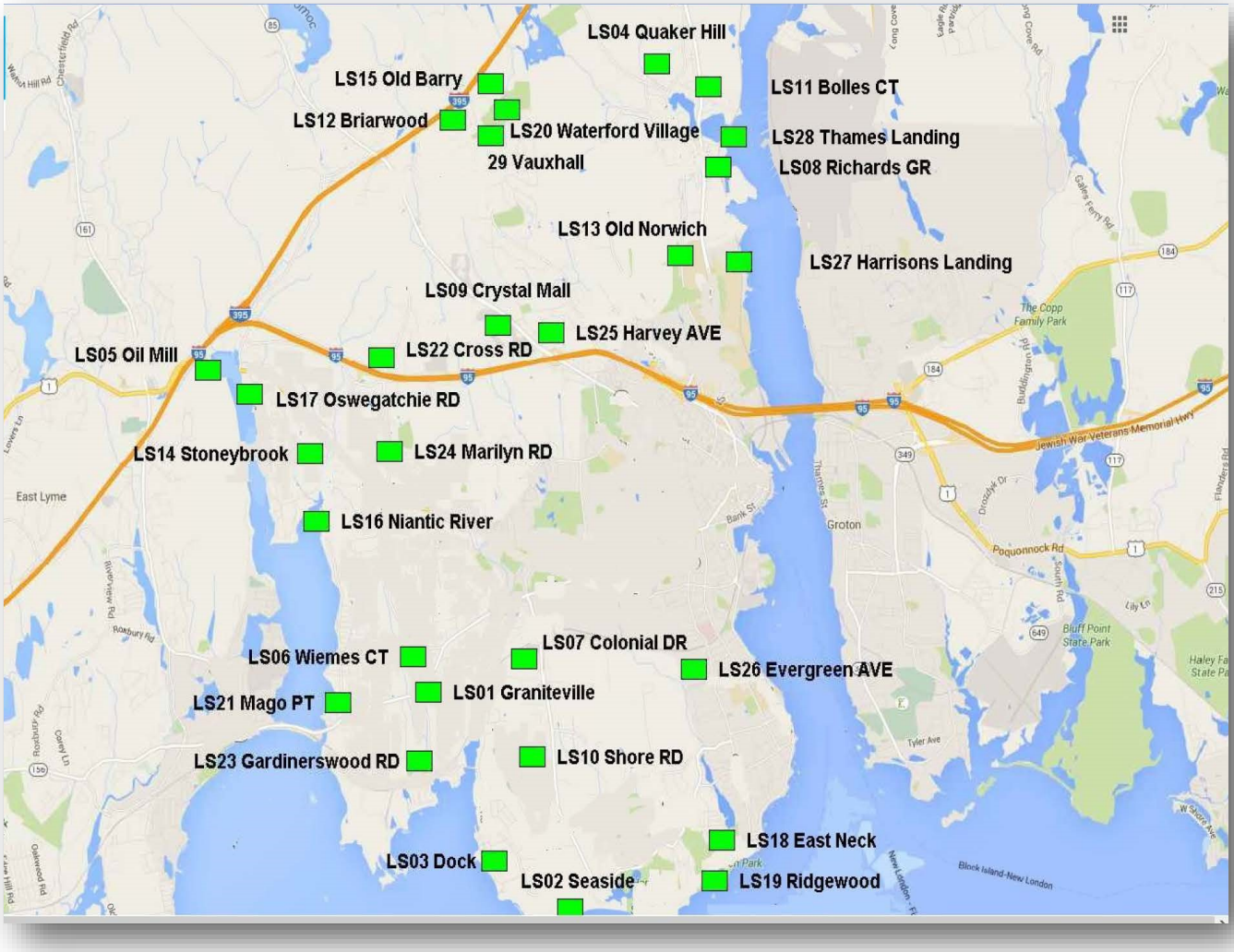
- These past years, we conducted preliminary studies at the sewer area contributing flow to the Harvey Avenue Pump Station. It is the purpose of these studies to locate I/I points, to estimate their contribution to the total flows sent to the New London Treatment Plant, and to eliminate these points. This will assist us in the reduction on treatment costs and energy used 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.

WATERFORD WATER & WASTEWATER INFRASTRUCTURE

Water Infrastructure - The City of New London supplies water to about 7300 Town of Waterford customers. The Waterford Water infrastructure is comprised of 146 miles of water mains, 3 water pressure booster stations, and six water storage towers. Three of the water storage towers are owned by New London but located in Waterford. These are: Manatuck (5 million gallons), Tremont (3.25 million gallons), and Gallows Lane (3.5 million gallons). See page 13 of this report for information and photos of water storage towers owned by Waterford.

Wastewater Infrastructure - Within the Town of Waterford, there are145 miles of sewer pipes, 28 pumping stations, 3500 manholes, and 107 individual grinder pumps.

The Utility Commission uses SCADA (Supervisory Control and Data Acquisition) to monitor pump stations throughout the Town. Below is the SCADA map with the locations of pump stations.



Check out the following YouTube for a 10-minute video showing the locations of wastewater pump stations, water booster stations, water storage tanks, and water and wastewater treatment plants.

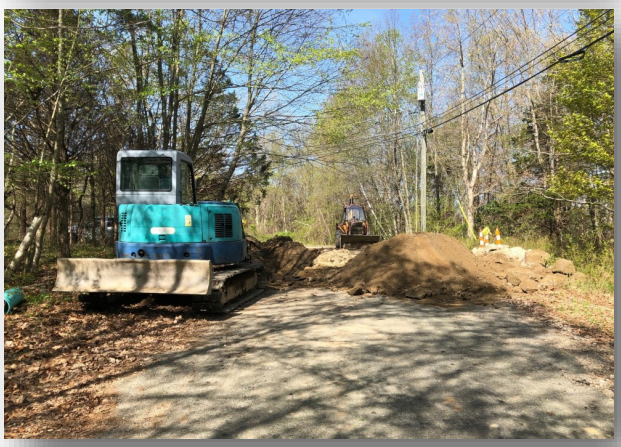
https://www.youtube.com/watch?v=nwxYf3ZSDY8

Follow the Waterford Utility Commission on

Non-Routine Activities

A new overflow piping for the Fargo Water Tower was installed by a private contractor.







A new flow meter manhole on the East Lyme force main that leaves the station was installed by a private contractor.



The Town rented a skid steer, with a brush cutter and cleared out the existing easements throughout the Town.





NON-ROUTINE ACTIVITIES - CONTINUED

Repaving pump stations driveways.


Bolles Court PS


Old Norwich Road PS


Old Colchester Road PS


Graniteville PS

Installation of new wet well hatches.


Gradiners Wood PS

Field Staff assisting Recreation & Parks Department with the construction of new bathroom facilities at Waterford Beach.





WASTEWATER PUMP STATIONS & YEAR BUILT


Bolles Ct. PS - 1976


East Neck PS - 1993


Mago Pt. PS 1984/2011


Briarwood PS - 1985

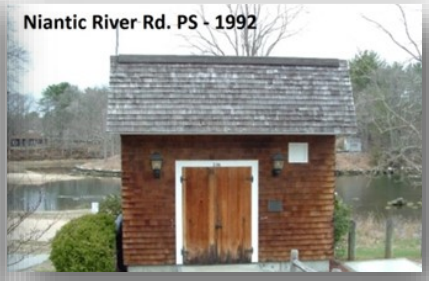

Evergreen Ave. PS - 1976/2007



Marylin Rd. PS - 1979


Colonial Dr. PS - 1987


Gardiners Wood PS 1987


Niantic River Rd. PS - 1992


Cross Rd. PS - 1982


Graniteville PS - 1995


Oil Mill Rd. PS - 1992


Crystal Mall PS - 1985


Harrison Landing PS - 2012


Old Barry Rd. PS - 1985

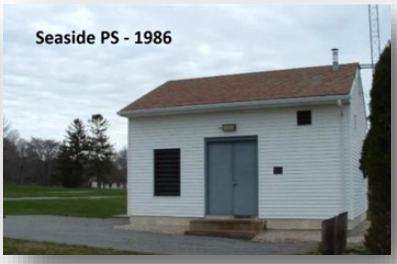

Dock Rd. PS - 1987


Harvey Ave. (Blue Hills) PS - 1976/2015


Quaker Hill (Old Colchester Rd.) PS - 1988

WASTEWATER PUMP STATIONS & YEAR BUILT - CONTINUED



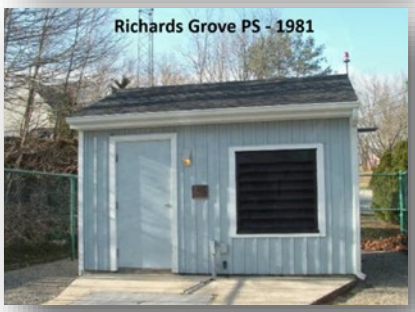




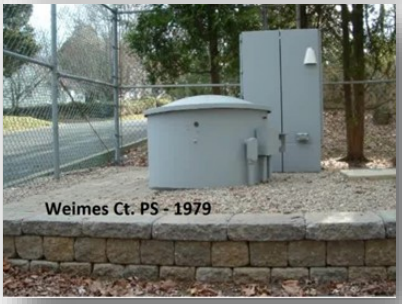
















Access to bottom of pump station.



Pump station motor control panel.

PUMPING STATION COMPONENTS



Evergreen Pump Station - Typical Dry Pit Submersible Pump.



Typical Emergency Generator

WATER PRESSURE BOOSTER STATIONS & WATER TOWERS



Dayton Place Water Pressure Booster Station
Built c. 1973 - Rehab 2014



Vauxhall Street Water Tower
Built 1973 - Rehab 2003
Capacity – 300,000 Gallons



Old Colchester Road Water Pressure Booster Station
Built 2008



Rogers Hill Water Tower
Built 2008
Capacity – 1.25 Million Gallons



Industrial Drive Water Pressure Booster Station
Built 1986 - Complete Rehab 2014



Fargo Lane Water Tower
Built 1986
Capacity– 750,000 Gallons

FINANCIAL OVERVIEW - FY2020

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 FY20 was **$3,661,225**.

ASSESSMENT, RENTALS, ENTERPRISE, CONNECTION FEES & OTHER REVENUES (FY20)

In FY20 the Utility Commission collected:

- **$781** in water assessments, and
- **$13,507** in sewer assessments

These assessments collections are forwarded to the General Fund.

The Utility Commission also generated:

- **$3,757,519** in sewer user charges (Enterprise Fund) - **$3,676,533** collected.
- **$108,436** from connection fees which when went into the WUC Sewer Development and Maintenance Fund.
- **$73, 384** in rental fees which went into the WUC Water Fund.

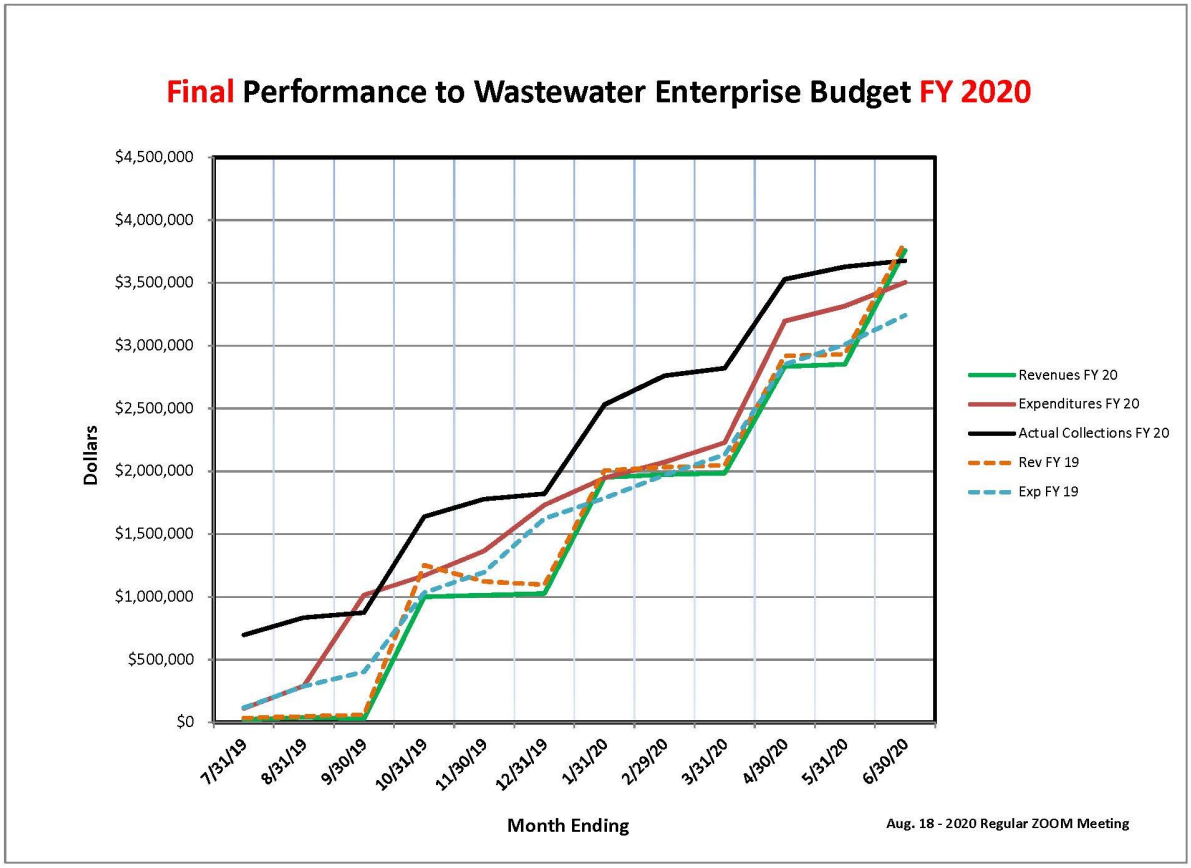
EXPENDITURES (FY20)

- General Fund Expenditures were **$0**
- Expenditures from the Enterprise Fund were **$3,503,869**.
- Expenditures from the Sewer Development & Maintenance Fund were **$20,841**.
- Expenditures from the Water Fund were **$67,750**.
- Expenditures from the Capital & Non-Recurring Fund were **$140,379.**
- Expenditures from the Capital Improvements Fund were **$109,445.***

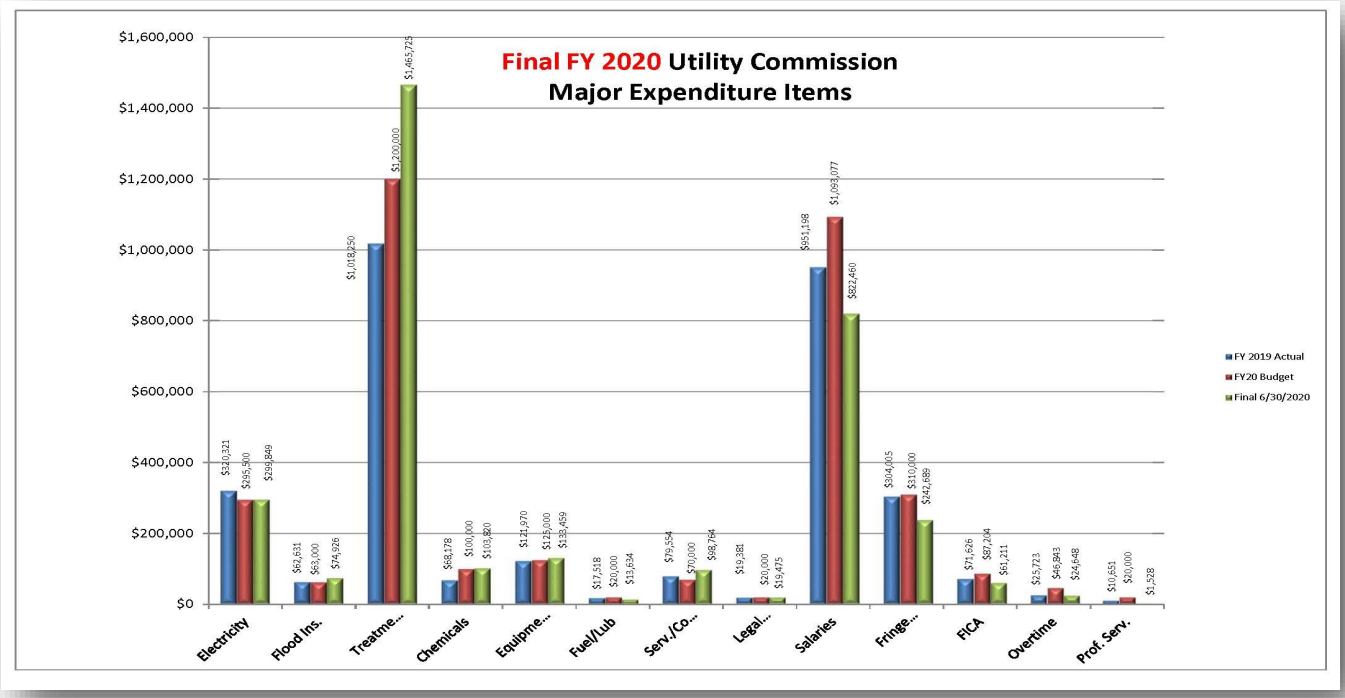
  **Note: For the Capital Improvements Fund $85,000 was expended and $24,445 returned to the General Fund.*

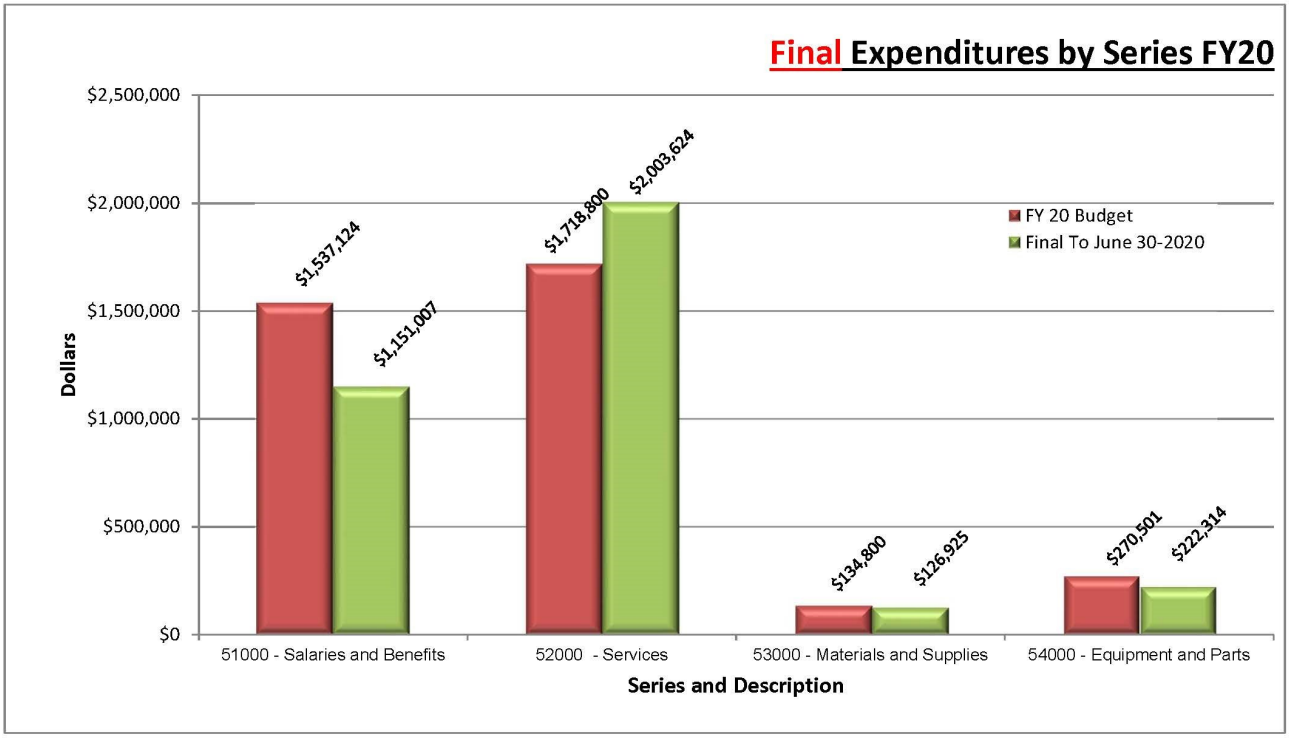
FINAL WASTEWATER ENTERPRISE FUND PERFORMANCE & BUDGET FY2020

Final Wastewater Enterprise Fund FY 2020 - Performance - Cummulative					
Month Ending	Revenues FY 20	Expenditures FY 20	Actual Collections FY 20	Rev FY 19	Exp FY 19
7/31/19	$23,981	$110,914	$695,689	$35,191	$116,618
8/31/19	$40,299	$291,616	$834,268	$48,322	$288,871
9/30/19	$27,971	$1,015,091	$874,785	$60,904	$402,928
10/31/19	$999,673	$1,168,315	$1,636,562	$1,251,548	$1,032,499
11/30/19	$1,013,082	$1,365,066	$1,777,971	$1,122,326	$1,196,006
12/31/19	$1,027,038	$1,730,566	$1,819,750	$1,095,751	$1,623,009
1/31/20	$1,950,795	$1,945,572	$2,530,327	$2,006,367	$1,785,621
2/29/20	$1,972,295	$2,072,289	$2,760,028	$2,032,486	$1,968,801
3/31/20	$1,984,582	$2,228,364	$2,820,744	$2,047,489	$2,131,401
4/30/20	$2,832,631	$3,194,895	$3,528,312	$2,917,195	$2,849,448
5/31/20	$2,851,292	$3,315,415	$3,628,128	$2,933,359	$3,008,809
6/30/20	$3,757,519	$3,503,869	$3,676,533	$3,828,644	$3,241,761



FINAL EXPENDITURES FY2020





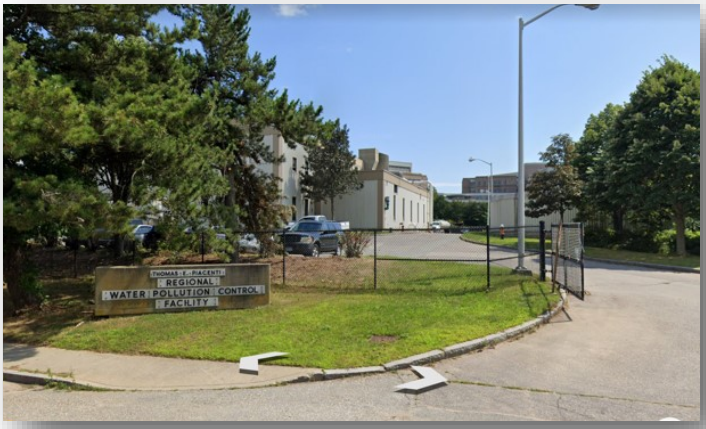
PLANNED ACTIVITIES - FY2021

PLANNED ACTIVITIES (FY21)

Tri-Town Wastewater Agreement

The most important and critical priority for FY21 is the negotiation and execution of a long-term agreement between the Town of Waterford, Town of East Lyme and the City of New London for the treatment of wastewater at the Piacenti Regional Water Pollution Control Facility in New London. These negotiations are currently underway.

Parallel to the above tri-town agreement, a second agreement will be negotiated between the Town of Waterford and the Town of East Lyme for the East Lyme use of the Waterford wastewater system to transport East Lyme wastewater to the Piacenti Facility in New London.





The Piacenti Regional Water Pollution Control Facility in New London.

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 sewer lines, 101 grinder pumps; and for the reliable and high quality professional customer service to over 7,000 customers. The maintenance staff operates on a mi**ssion critical "around the clock"** mode and stand-by status.

During this (FY21) year, besides our operational and maintenance responsibilities, we are planning to continue the activities that were hindered by the current pandemic.

- The evaluation and recommendations for the replacement of the Weimes Road and Marilyn Road pumping stations (pneumatic ejectors).
- 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.
- Continue our annual reporting in compliance with the Waterford/CT Department 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.

Waterford-East Lyme Shellfish Commission
Annual Report –2020

The Waterford-East Lyme Shellfish Commission (WELSCO) oversees shell fishing in the Niantic River. As with all other boards and commissions, 2020 has been a particularly challenging year due to the Covid 19 pandemic. The pandemic has caused issues with how WELSCO holds its meetings, sells permits, and financial challenges due to the financial impacts the pandemic has caused both towns.

One of the major challenges WELSCO faced this year was a reclassification of its recreational shell fishing areas in the Niantic River. This was mandated by the CT Dept of Agriculture/Bureau of Aquaculture (DA/BA) due to the increased number of boats and moorings in the Niantic River, although regulation of boats and mooring is under the authority of each town's harbor management commission, not WELSCO. During this reclassification, the recreational beds were closed to shell fishing for about 3 months, which was during the summer. This resulted in a significant decrease in our permit sales. There were other costs related to this reclassification such as newspaper notices, new signage, and increased warden patrolling. There are now 3 areas in the Niantic River available for recreational shell fishing; Area A which is open year-round and is located in the central part of the river, and Area B north and Area B south which are open conditionally during the colder months and is located in the southern third of the river and a section located south of Sandy and Horse Point. The open and closed status of each of these areas is overseen by DA/BA 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. Due to the pandemic, both Town Halls were closed to the public for a period of time and Hillyer's Bait and Tackle also stopped selling permits for several months. 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 shell fishing permits based on state statute.

Although clam stock in the Niantic River appears to be sustainable, $1400 of clam stock was purchased this year to ensure the Niantic River continues to be viable compared to other recreational shell fishing areas in southeastern CT. Also, $2000 worth of oysters were purchased, which will add a second species of interest to the shell fishing public, and to attempt to increase the population of this environmentally beneficial shellfish species to the Niantic River. As done last year, the oysters were sourced from a commercial shellfish grower local to New London county. WELSCO has made a decision this year to not purchase scallop stock as our previous efforts have not been successful and the factors related to stocking success of this shellfish species are poorly understood and expensive. WELSCO also decided not to hold a scallop season this year as the native population appears to be quite low.

WELSCO owns the Shellfish Warden boat which is used to collect water and meat samples, as required by the DA/BA, to allow for recreational shell fishing activities. WELSCO wardens collect water samples not only for WELSCO but also for the 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 1.5 inches of rainfall, the recreational shell fishing areas in the Niantic River will be closed until water samples are tested to confirm bacterial levels are at acceptable levels.

As of Oct 29, 2020, there were a total of 356 permits sold generating $7200 of revenue for WELSCO. This represents a 35% decrease in permit number and a 42% reduction in permit revenue compared to 2019 for the same period. The revenue from permit sales helps to offset operating costs of WELSCO. Funding the pump-out boat is critical to maintaining the Niantic River status as a no-discharge zone while money to fund the pump-out boat was cut by each town for 2020/21 fiscal year. To help this valuable program, WELSCO made a $4000 donation to Save the River-Save the Hills (the environmental organization that owns and manages the pump-out boat).
Another challenge WELSCO faced this year was the departure of our long-time bookkeeper. This person provided excellent bookkeeping services at a rate well below private accounting rates. An attempt was made to have the Town of Waterford Finance Dept manage our finances but it was determined the complexities of managing WELSCO's finances (a state chartered appointed commission) separate from town's accounting was quite labor intensive. WELSCO has since found a private accounting firm to manage our financials and payroll. Unfortunately, this will increase our monthly expenses.

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. Improving water quality is an important component of this and WELSCO also believes enhancing oyster populations in the Niantic River will improve water quality. WELSCO has always operated with a high degree of fiscal responsibility and this will be even more important going forward as the grants received by each town is not likely to increase due to the financial pressures that both towns face. WELSCO would also like to enter into a long-term agreement with both towns to ensure funding of the pump-out boat is shared by each town and WELSCO equally.

Respectfully Submitted by:
Peter Harris,
Chairman of the Waterford-East Lyme Shellfish Commission.



WATERFORD
YOUTH & FAMILY
SERVICES

Annual Report 2020



Director's Message

WATERFORD
YOUTH & FAMILY
SERVICES

In Fiscal Year 20, Youth & Family Services weathered a fluctuating landscape that was defined by the COVID-19 pandemic. We positioned ourselves to respond to the ever-evolving needs of residents of all ages and socio-economic conditions.

"We put into place extraordinary measures to sustain the quality of life for residents who were hard hit by the pandemic and faced unimaginable disruptions in their lives."

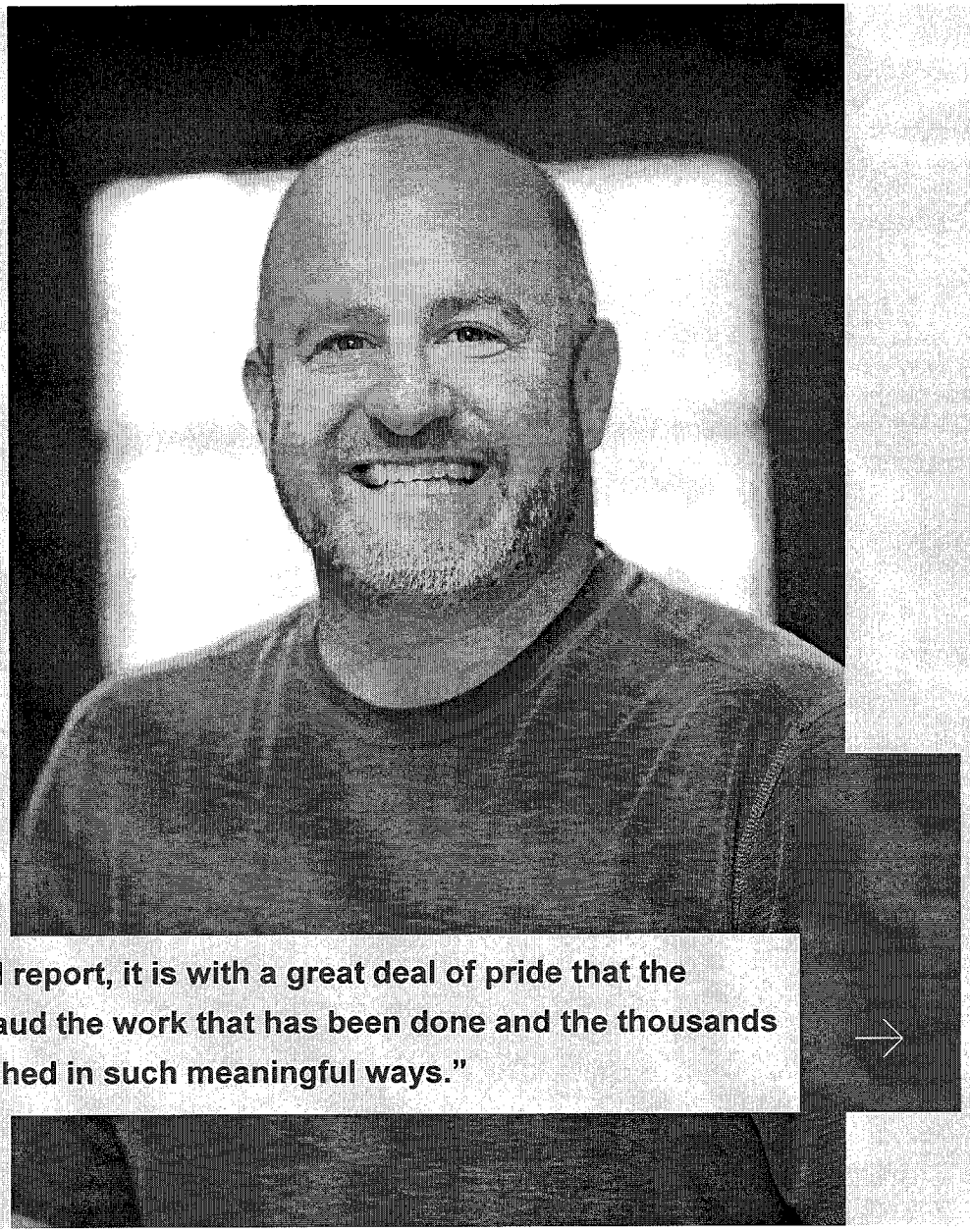
Our Annual Report is a reflection of the new programs created, the timeliness of the services provided, the refining and renewing of the ways we delivered vital programs, and the data that defined our outcomes. It is my hope that our Annual Report will provide a clear picture of the work we have done and the impact we have had in our community that fostered resiliency and endurance. On behalf of our Chairman Mike Buscetto and the Youth & Family Advisory Board & Staff, I present our Fiscal Year 20 Annual Report.

WATERFORD
YOUTH & FAMILY
SERVICES

Chairman's Message

Mike Buscetto

It was an honor for me to assume the role of chairman this past year. Youth & Family Services is a department that continues to have an incredible impact in our community year after year. For a small staff with a budget that has remained considerably stable for over a decade, it is without question Youth & Family Services has continued to effectively meet the growing demand for their programs and services. I am perhaps most touched by the department's commitment to its residents during the pandemic; immediately reversing course and stepping onto the frontlines to feed the hungry and assist residents with a variety of social services. With support from a donor base that exceeded expectations, the department never wavered in its commitment to deliver services that helped residents of all ages weather this remarkable moment in all of our lives.



"As we recap this past year in this annual report, it is with a great deal of pride that the Advisory Board and I recognize and applaud the work that has been done and the thousands of lives Youth & Family Services has touched in such meaningful ways."

WATERFORD
YOUTH & FAMILY
SERVICES

MEET THE TEAM



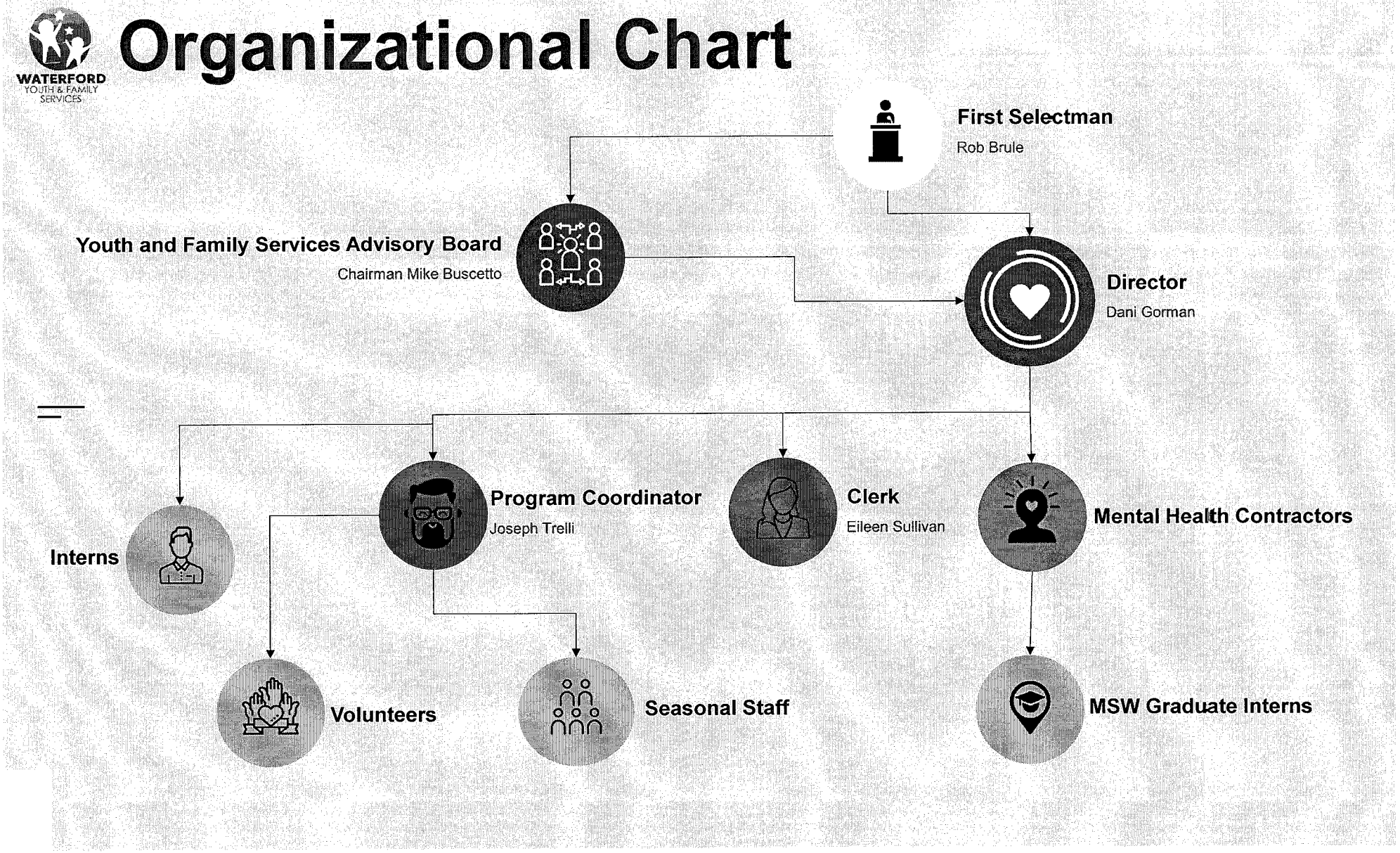
Joseph Trelli
Program Coordinator

Dani Gorman
Director

Eileen Sullivan
Clerk

Jasmine Avci
Program Assistant

Organizational Chart



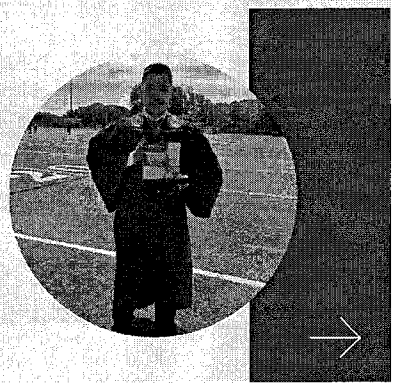
Children & Family Services

As the fiscal year begin in July, we once again ushered in a record-breaking number of children enrolled in Camp DASH with waiting lists that neared over twenty children per week. With 50 paid counselors assigned to children between the ages of 4-13, Camp DASH was once again recognized by the State of Connecticut Office of Early Childhood for a stellar inspection without any violations for the fourth year in a row. Like all programs within our purview, Camp DASH consumer satisfaction surveys (completed by campers / parents / caregivers) rated camp as an "exceptional" experience. Also unique to camp are the 40 Waterford High School students in grades 9 and 10 who partake in our counselor-in-training program to experience employment and leadership training while at the same time fulfilling the school's learning through service requirement.

In the fall and winter months, after-school programs highlighted topics and interests that focused on building feelings of self-worth, self-confidence, and self-respect. Girl Talk and Youth Promise, our partnership program with police, encouraged young people to be kind to themselves, have compassion for others and to make positive choices. Cartooning, Dungeons and Dragons, and Drawing, all after-school programs, had class-sizes that reached capacity quickly with substantial lists of children waiting for a spot in future offerings. The police / youth mentoring program continued to match Waterford Police Department patrol officers with middle school students in an effort to encourage friendship, support, and guidance. The program continued to contribute to the social and emotional growth of the mentees; helping the students build resiliency, competence, and confidence.



We also partnered with local businesses and donors to provide gift boxes at Mother's Day and WHS graduates and we launched a series of virtual programs that engaged over one-hundred children in fun activities and digital experiences.

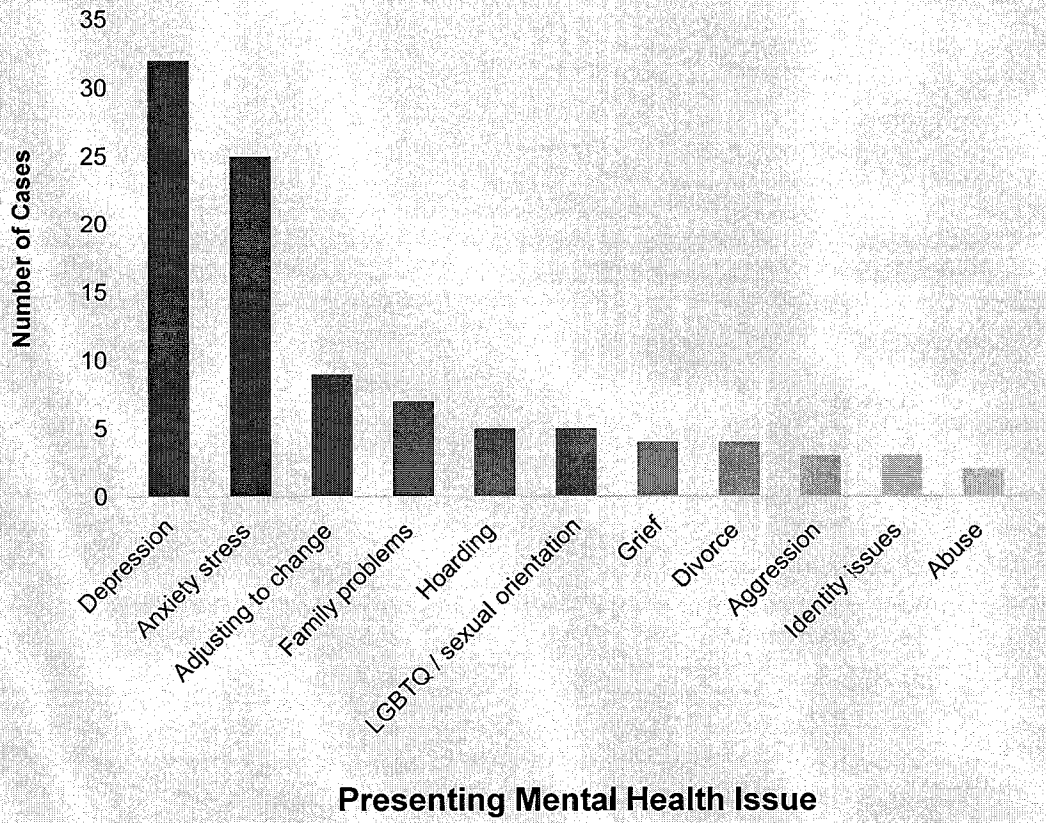


WATERFORD
YOUTH & FAMILY
SERVICES

Mental Health

At the core of all department functions are mental health services that promote helping individuals reach their fullest potential. In FY 20 (and in the midst of a pandemic), consumers continued to utilize our services for a multitude of reasons. Feelings of depression accounted for the greatest percentage of presenting issues that spanned from elementary school children to residents of all ages trying to weather the overwhelming feelings brought on by COVID-19.

As our consumers reconfigured their lives due to the closures in our nation, we put into place tele-health services so that clinicians could continue meeting with their clients and the continuity of care remained intact. In a year in which we all experienced unprecedented events in our lives, we quickly and effectively positioned ourselves to respond to mental health and psychosocial issue in unconventional ways thus making the demand for our services more vital than ever before.

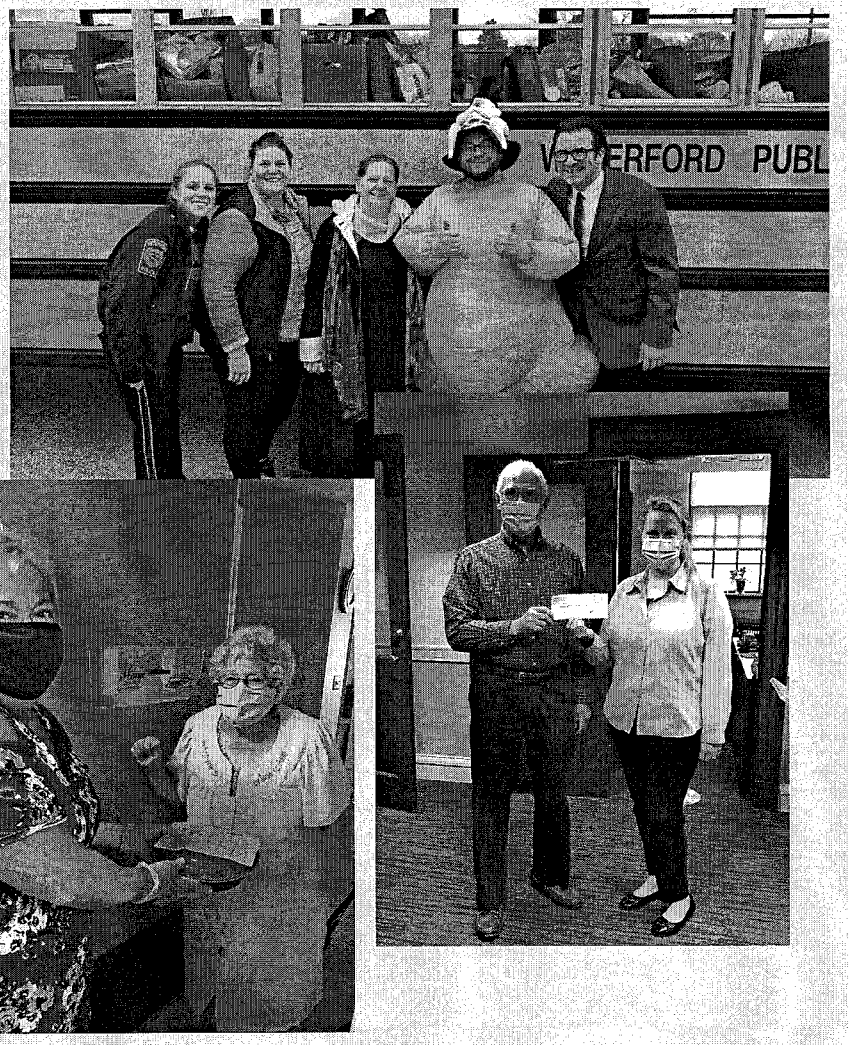


WATERFORD
YOUTH & FAMILY
SERVICES

Waterford Community Food Bank

The Waterford Inter-Faith Food Locker newly renamed the Waterford Community Food Bank and a new partner of the United Way Gemma Moran Food Bank became the sole source of food for thousands of residents impacted by COVID-19. 4 out of 10 people who partook in one of our food distribution events during the pandemic had never utilized our food services before. Because of the incredible support of donors, the food bank remained strong and in a position to provide its consumers with fresh food items to ensure that residents had healthy meals on their tables. Additionally our partnership with Feed America's Restaurant to Meal Program provided prepared restaurant meals to hundreds of households while at the same time supporting the local, small business economy for the purchase of the meals. As the pandemic continues, food banks have become the "new normal" for residents of all ages and have become the place where people turn when paychecks are short and hardships lead to hunger.

We experienced nearly a seventy percent increase in the number of people seeking food. Over 5250+ meals were distributed from April - June.

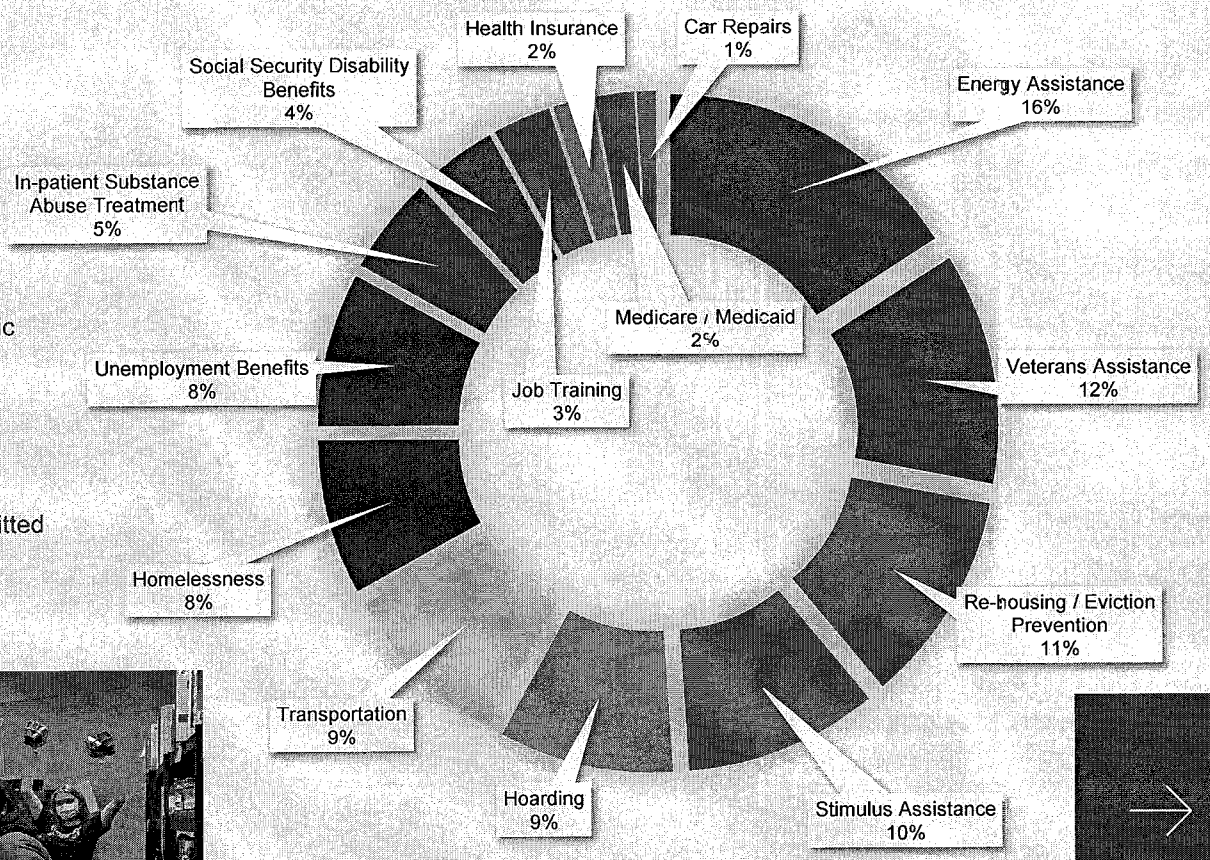


WATERFORD
YOUTH & FAMILY
SERVICES

Human Services

Aside from our traditional core services, children, families and adults turned to us for help with basic human needs beyond food. In Fiscal Year 20 we assisted residents in overcoming obstacles and improving their quality of life. From re-housing families to helping young adults find in-patient substance abuse treatment programs, we committed ourselves to being a place of support and individualized care – especially during the most critical moments of their lives.





In Fiscal Year 20

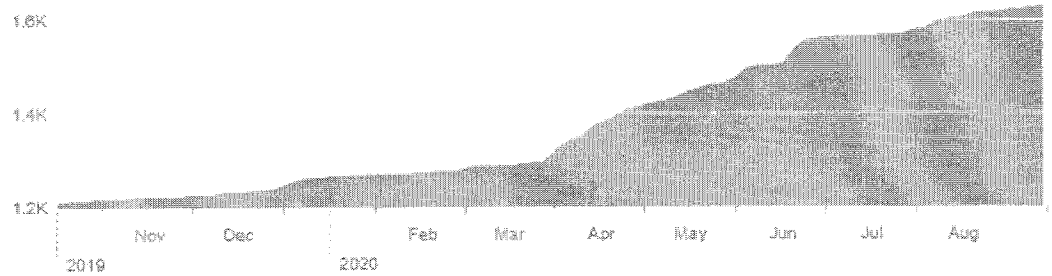
our work in this area tripled from the previous year which was due in large part to the economic impact of the pandemic.

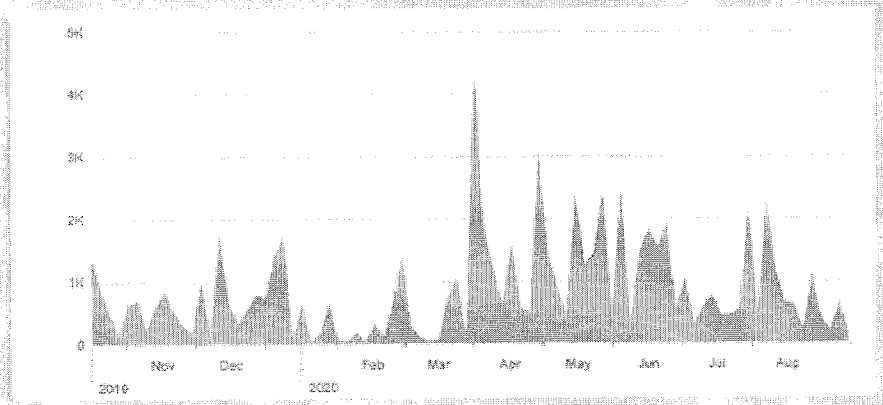
WATERFORD YOUTH & FAMILY SERVICES

Social Media Insights

Our presence on social media has become a larger aspect of how we communicate to Waterford Residents and beyond. We have developed a substantial following with our "On the Bright Side" videos that brought smiles to thousands of residents, and our weekly program post or updates on upcoming events has become the "go-to" for our prime demographic; Waterford parents.

Pages "Likes" have increased dramatically over fiscal year 20.





Pages "Reach" content shared organically by followers of our page.

Top Videos › HIGHEST PERFORMING VIDEOS BY MINUTES VIEWED FROM 10/1 - 9/30

Video	Published	Minutes...	3s Video Views
Waterford Actually.	05/12/20 2:52 PM	1.5K	3K
#SocialDistanceDanceChallenge	03/27/20 5:00 PM	1.3K	2.7K
Let it be.	05/19/20 3:30 PM	1.2K	2K
A Special Visit for a Special Family!	12/23/19 5:00 PM	1.1K	2.6K
Look for the Helpers	04/17/20 6:00 AM	966	2.2K
Happy Holidays from Waterford Youth and Family Services!	12/19/19 5:00 PM	833	1.8K

Video Content developed by staff to promote programs and wellness had well over 10,000 collective views.

WATERFORD
YOUTH & FAMILY
SERVICES

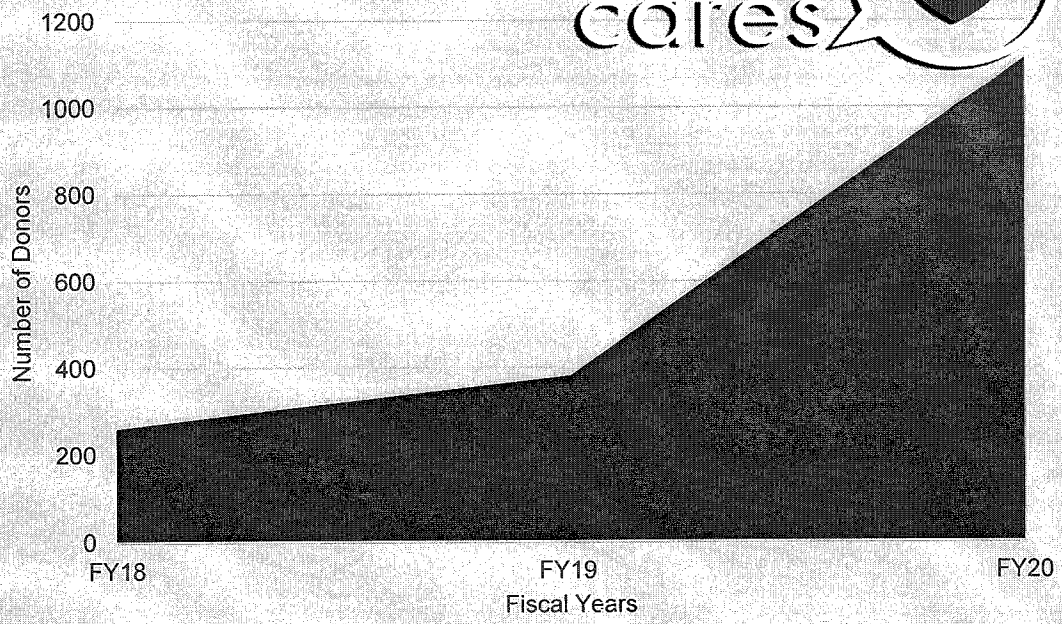
Building Long Lasting Partnerships

In Fiscal Year 20 we have had a substantial increase in donors and donations. Our coalition is growing and represent the following sectors: Private Business, Faith, Civic, Law Enforcement and Schools.

In total, we had 1,112 donors in FY20, which is an increase of 291% from FY19 and 426% in FY18.

We are beyond grateful for all of our partners.

WATERFORD cares











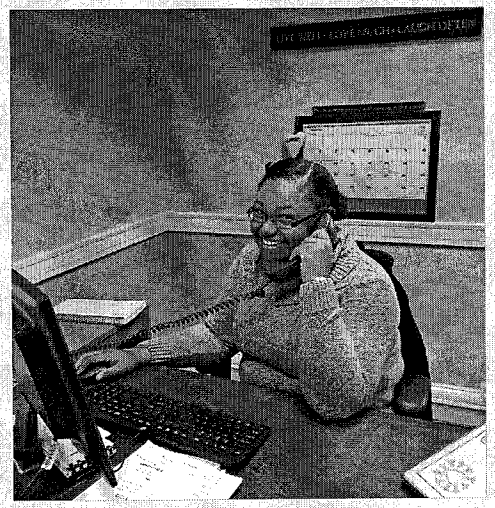


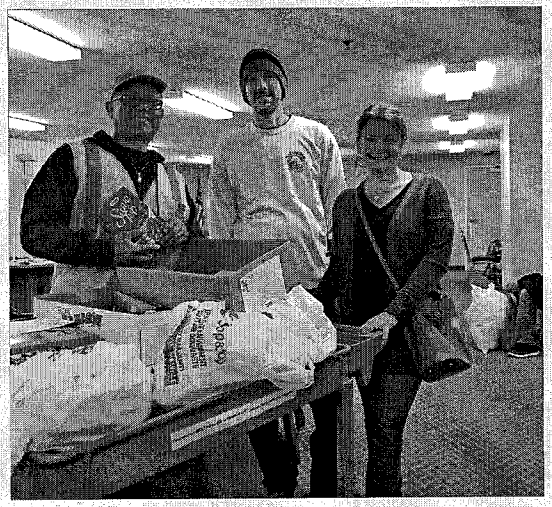


Moving Forward

In Fiscal Year 20 Youth & Family Services had almost 20,000 contacts with residents ages birth to 55 years old as well as the elderly through the food bank. From homes struggling to pay bills to campaigns to combat the opioid crisis, we are a department in-touch and on-track with the needs of its residents. No matter what the challenges our residents face, we strive to deliver services that help them live healthy and productive lives. Unique to our department is our data-collection capabilities that permit us with invaluable insight of our consumers and their real-time needs. Each program and service is surveyed and / or important information collected that allows us to deliver highly effective services and create programs that have an impact.







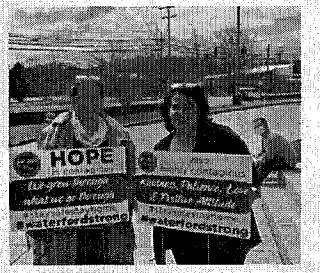
In an effort to provide barrier-free and innovative services, we were the first to launch online registrations capabilities and consumer-friendly digital platforms for all ages. We strive to exceed expectations on a daily basis and to improve the lives of the residents we serve.

Looking ahead it is with a great deal of renewed purpose and resiliency that we will continue to make meaningful differences in the lives of our residents.

Youth and Family Services Advisory Council







Board Members

- Michael Buscetto III- Chairman
- Dorothy Concascia- Board Member
- Brett Mahoney- Chief of Police
- Kerry Sullivan- Board Member
- Robert J. Brule- First Selectman
- Dani Gorman- MS Director/Municipal Agent for Children
- Sheila Cash- Community Representative
- Jenn Smith- Community Representative
- Aldan Moger- Student Representative
- Gene Ryan- Community Representative
- Melina Santangelo- Student Representative
- Davonta Valentine- Professional Youth-Serving Organization Representative
- Erin McNamara- Board Member
- Jody Marie Nazarchyk- Board of Selectmen Liaison
- Mark Geer Jr.- Board of Finance Liaison
- Michael Cristofero- Board Member
- Amanda Gates Lamothe- Board of Education Liaison
- Megan Sylvestre Youth Officer - Police Department Liaison

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ZONING BOARD OF APPEALS ANNUAL REPORT FISCAL YEAR 2020

Town of Waterford

waterfordct.org/

MEMBERS

Catherine Newlin, Chair
Joshua Friedman, Vice Chair
Anne Darling, Secretary
Michele Kripps
Thomas Malley Jr.

ALTERNATES

Dr. Billy Gene Collins
Danielle McCarty
Darcy Van Ness

ZONING BOARD OF APPEALS ANNUAL REPORT

The Zoning Board of Appeals (ZBA) operates under the authority of the CT General Statutes and Waterford's Zoning Regulations. Five regular and three alternate members are elected to serve for four year terms. These terms are staggered, which helps the ZBA maintain consistency, expertise, and experience as they perform their duties. During their service, ZBA members are tasked with three main responsibilities. They are:

- To hear and act on appeals of enforcement decisions. In Waterford, the Zoning Enforcement Officer (ZEO) is the official charged with interpreting and enforcing the Zoning Regulations. There are times when someone may disagree with the ZEO's decision and choose to appeal. The ZBA evaluates evidence and determines whether to uphold or modify the ZEO's decision. Appeals are quite rare, however having a formal way to appeal decisions is an important part of maintaining a fair enforcement process for all.
- To hear and act on requests to vary the standards in the Zoning Regulations. The Zoning Regulations are adopted by the Planning and Zoning Commission and include standards for how land is used in Waterford. There are some unique circumstances when the literal enforcement of the Zoning Regulations would cause an exceptional hardship in developing or using a property. In these cases, property owners may apply for a variance and present their case to the ZBA. The ZBA evaluates the variance request according to strict standards. The ZBA may vote to deny, approve, or approve a variance with conditions.
- The ZBA also has the responsibility to approve or deny certificates of location for motor vehicle dealers and repairers licenses.

The Zoning Board of Appeals held 6 meetings during the 2019-2020 Fiscal Year and heard 7 applications for variances on residential properties.

STAFF

***Jill Pisechko, Zoning Enforcement Official** | May-June 2020*
Mark Wujtewicz, Planner ;
***Interim Zoning Enforcement Official** | November 2019-May 2020*
***Joshua Lecar, Zoning Enforcement Official** |July-October 2019*
***Anna Scanlon, Recording Secretary** | October 2019 - June 2020*
***Dawn Choisy, Recording Secretary** | July-November 2019*

PERMITTED ACTIVITY

Application Fees

The Zoning Board of Appeals received $1,508.00 in application fees

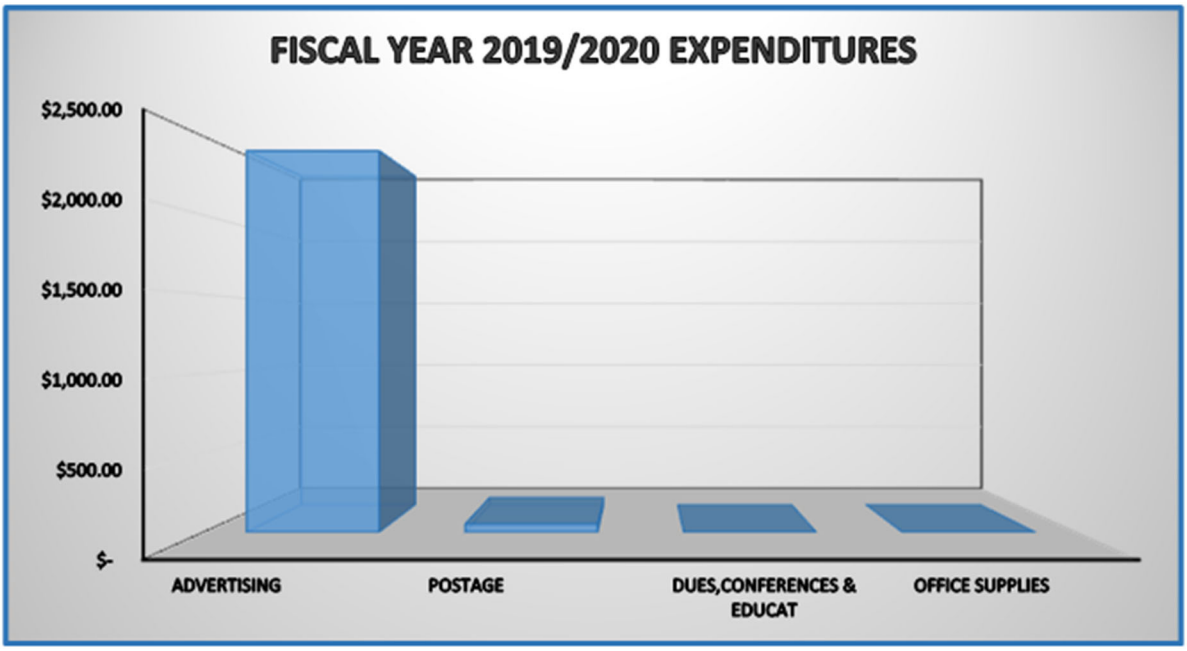
Application fees are applied to the general fund which helps defray the cost of postage and advertising as required by law

Application fees are set forth in Section 16.08.030 of the Waterford Code of Ordinances.

Expenditures

$2,459.00 of which $2,406.00 was associated with public hearing advertisements.

The remaining $53.00 was spent on postage and the cost of attending the Connecticut Land Use Law Seminar.



Legal Notice Advertisements

At this time, the cost of legal notice advertisements for variances is not listed as an item to be paid by the applicant. In the future, the ZBA may consider requesting an amendment to this Ordinance to required applicants to pay for legal notices.

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Appendix A

TOWN OF WATERFORD, CONNECTICUT



COMPREHENSIVE ANNUAL FINANCIAL REPORT

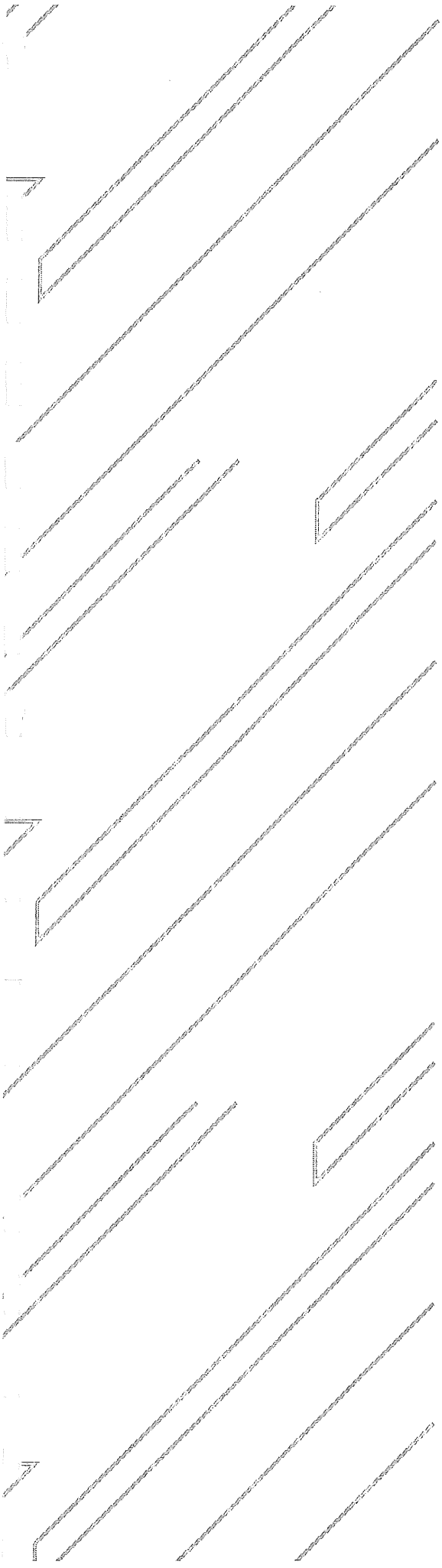
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

Town of Waterford, Connecticut

Comprehensive Annual Financial Report

FOR THE FISCAL YEAR ENDED JUNE 30, 2020

Department of Finance
Kimberly Allen
Director of Finance



Introductory Section

TOWN OF WATERFORD, CONNECTICUT
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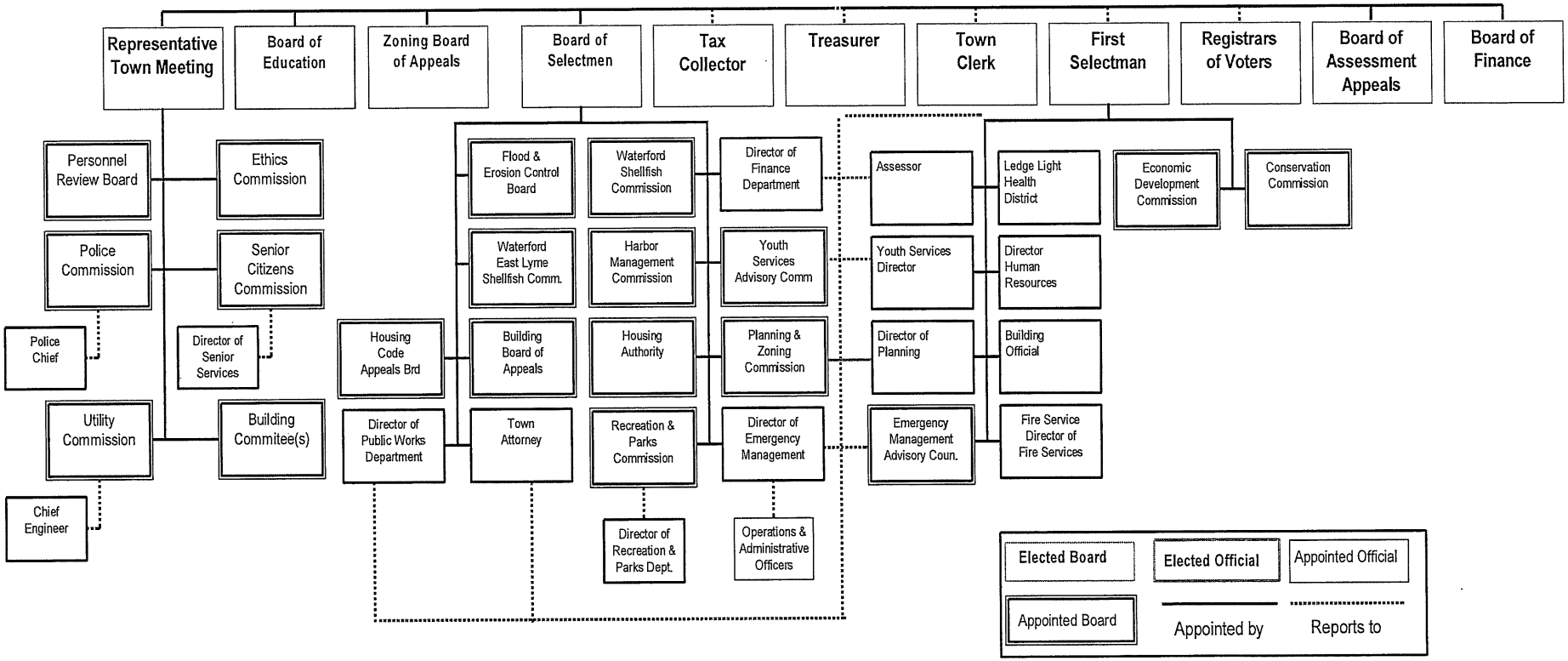
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ORGANIZATIONAL CHART TOWN OF WATERFORD GENERAL GOVERNMENT



Town of Waterford, Connecticut

Principal Town Officials

As of June 30, 2020

Robert J. Brule, Jr.	First Selectman
Thomas W. Giard III	Superintendent of Schools
Kimberly Allen	Director of Finance
Abbas Danesh	Treasurer
Abby Piersall	Planning Director
Gary Schneider	Director of Public Works
Brett Mahoney	Chief of Police
Neftali Soto	Chief Engineer, Utilities Commission
Alan Wilensky	Tax Collector
Paige Walton	Assessor
Brian Flaherty	Recreation & Parks Director
Lisa Cappuccio	Director of Senior Services
David Campo	Town Clerk
Daniela Gorman	Director of Youth Services
John Murphy	Building Official
Roslyn Rubenstein	Library Director
Bruce A. Miller	Director of Fire Services
Joyce Sauchuk	Director of Human Resources

FIFTEEN ROPE FERRY ROAD

WATERFORD, CT 06385-2886

November 17, 2020

To the Honorable First Selectman, Representative Town Meeting and the Citizens of the Town of Waterford:

State law requires that every general-purpose local government publish within six months of the close of each fiscal year a complete set of audited financial statements. This report is published to fulfill that requirement for the fiscal year ended June 30, 2020.

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control that it has established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

Blum Shapiro, Certified Public Accountants, have issued an unqualified opinion on the Town of Waterford financial statements for the year ended June 30, 2020. The independent auditors' report is located at the front of the financial section of this report.

Management Discussion and Analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview and analysis of the basic financial statements. The MD&A complements this letter of transmittal and should be read in conjunction with it.

Profile of the Government

The Town of Waterford separated from the City of New London, the neighboring urban seaport, a century and a half after European settlers arrived. Waterford was incorporated in 1801. Covering an area of 33.2 square miles, the Town is located in the southeastern region of the state. Waterford is bordered by the Towns of East Lyme to the west, New London, Groton and Ledyard to the east, and Montville to the north. It borders Long Island Sound to the south.

The Town has a Selectmen/Board of Finance/Representative Town Meeting form of government. The Representative Town Meeting exercises the legislative authority of the Town. The Board of Selectmen is composed of three members who are

elected at large for four-year terms. The Representative Town Meeting is elected for two-year terms. The First Selectman is the head of the administrative branch of the Town Government and is responsible to the Representative Town Meeting for the administration of all affairs relating to the Town.

The Town of Waterford provides a full range of services, including police and fire protection; the construction and maintenance of highways, streets and other infrastructure; municipal solid waste and recycling collection; recreational and cultural activities. Municipal water and sewer services, the Town's one business-type activity, are provided through the Town's Utility Commission.

By Charter, the Representative Town Meeting must hold its Town Budget Meeting no later than the first Monday in May each year. If, within fifteen days of the budget adoption no referendum is called, the budget is considered approved. The annual budget serves as the foundation for Town of Waterford financial planning and control. The budget is prepared by Department/Agency at an object level. With the exception of the Police, Recreation and Parks, Senior Services, Utility and Planning and Zoning Commissions, Board of Finance, Board of Education, Board of Assessment Appeals, Zoning Board of Appeals, Building Board of Appeals, Economic Development Commission, Flood & Erosion Control Board, Conservation Commission, Retirement Commission, Harbor Management Commission and Ethics Commission, all other Town Boards, Commissions or agencies report to the Board of Selectmen. The Board of Selectmen, however, reviews and recommends to the Board of Finance the level of appropriation for all municipal budgets with the exception of the Board of Education. All agencies have the authority to transfer within series any of the budgeted appropriations under their control. Transfers out of series, however, require special approval from the Board of Finance.

Local Economy

Waterford is unique in that its major taxpayer is a nuclear power facility. However, numerous, large retail sales outlets, a production/software development company, several assisted care facilities and numerous financial institutions provide a good mix to tax base diversification. The Waterford Tax Base has a diversified tax base with immediate access to Routes 1, 95, 395 and 85 all of which are major Connecticut arteries.

Dominion Power Facility (Millstone)

- Impact Analysis Completed
  - Increase Economic development
  - Viable Tax payer for at least ten years – Declining tax revenue
- 10-Year Deal
  - $50M in updates since agreement signed in January 2019

Jordan Village District

- Anticipated zone change to support the area surrounding an established historic district
- District will focus on small businesses, small multi-family and mixed use projects

Waterford Station

- Permitted retail development adjacent to Waterford Commons. Successful OSTA review.

Economic Development Commission Master Plan

- Emphasis on pushing economic development
- Restructure of economic development department
- Changes in zoning and permitting to streamline reviews, and encourage flexibility for small businesses during COVID-19

New Developments

- Victoria Gardens – Age restricted Apartments are complete and occupied.
- 171 Rope Ferry Rd – 52 Units – 40% Affordable Housing under construction
- 22 Minor Lane – 70 Units – 1-2 Bedroom High End Apartments are complete and occupied
- Approximately 200+ additional units
  - One 48 unit affordable project development has received funding
  - One 98 unit development has public hearing scheduled for September 2020
- Seaside – DEEP
- 33 Acres state owned property redevelopment (Wetlands and Planning Permits in progress).
- Planning approvals in place for new restaurant and office space at Mago Point

New Industry

- Cross Rd Surgery – 2000 sq. ft. project completed and developing permits filed for an expansion.
- Tractor Supply – open
- Hartford Healthcare medical offices are underway in former Toys R Us property
- Ollies Open in former JoAnn Fabrics retail space
- Dollar General open in former Rite-Aid building

Electric Boat

- $5.1B Navy Contract – estimated 2,000 to 5,000 jobs
- Building of Columbia Class Submarines to begin in 2023
- Current impact – Increased housing activity

Long Term Financial Planning

In 1998 the Representative Town Meeting formed its Long Range Fiscal Planning Committee. The RTM at the recommendation of this committee commissioned the Government Consulting Group to develop a report and make recommendations on containing tax increases in light of the reduced revenue base affected by utility deregulation. The RTM Committee was disbanded after the Representative Town Meeting accepted the Government Consulting Groups report. In FY01 the Board of Finance appointed an Ad Hoc Long-Range Budget Planning Committee to analyze the impact of the annual tax revenue loss due to the Dominion deregulation and to provide guidance in developing budgets that would sustain a consistent level of service with a declining revenue base over the ten-year period. This proactive approach to long-range operational budget planning, combined with multi-year capital planning, has become an effective budgetary management tool. Despite the fact that the Town has successfully absorbed the impact to its tax base due to deregulation, the Long-Range Budget Planning Committee remains active and is in the process of developing an updated long-term financial plan based of GFOA guidelines.

The Town implemented a Fleet Management Program that served as the basis for sizing the fleet and provided a 5 year approach to managing a fleet valued in excess of $4.4 million. This program allows the Town to undertake a needs assessment of its rolling stock, and based upon established life-cycle parameters, provided a forty-year replacement plan that uses a combination of residual values, investment income, vehicle rental revenues and an equalized level of budget over a sustained period of time to fund all rolling stock replacements.

Major Initiatives

In compliance with GASB 54 and to strengthen Waterford's commitment to sound financial management and fiscal accountability, the Town still maintains the adopted fund balance policy from 2015. In that regard, the Town's 2019 Audited Financial Waterford has an Unassigned Fund Balance of $16,781,193.

In May of 2019, the Town began the first phase of the construction on a new Municipal Complex project for the Public Works Department. The project consists of a full demolition of the existing structure and construction of a new 60,100 sq. ft. facility. The cost of the project is estimated to be $15,000,000 and completed by April of 2021. A $10M BAN was issued in July of 2019. The full $15M was bonded in July 2020.

Increase school enrollment

- Attract students from neighboring districts to Waterford High School on a tuition basis
    - Up to 80 students; 5 students enrolled in 2020

Eco Friendly Town

- Achieved Bronze Certificate as a Sustainable CT Community
- Land Preservation
  - Easements, Purchase and Donations
- Plan of Conservation and Development
  - DEEP analysis
  - Fall 2019-2021
- Energy audit of buildings
- LED Streetlight conversion project completed

Affordable Housing Plan

- Assessing housing needs for the future
  - In process of collecting data to fit into regional area needs

Town Center Improvements ("Main Street")

- Committee Formed in June 2020
- Support Infrastructure for Farmer's Market
- Improved Recreational Amenities
  - Accessible walking paths, sidewalks and boardwalks
- Improved Fiber Connectivity

Awards and Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Excellence in Financial Reporting to the Town for its Comprehensive Annual Financial Report in past fiscal years, and the Town will be applying for the award again for the 2020 financial statements. In order to be awarded a Certificate of Achievement, the Town publishes an easily readable and efficiently organized comprehensive annual financial report. This report satisfies both generally accepted accounting principles and applicable legal requirements.

Although the preparation of the comprehensive annual financial report is primarily the responsibility of the Director of Finance, it could not have been accomplished without the support of numerous town staff. Special recognition goes to the Finance department staff. Without their dedication, oversight and hard work the Town could never have achieved this prestigious award. I appreciate the unflagging support of First Selectman Robert Brule, Superintendent of Schools Thomas Girard and his staff, as well as, the entire Board of Selectmen, Board of Finance and the Representative Town Meeting who continually show their commitment to fiscal integrity and financial leadership.

Respectfully submitted,

Kimberly Allen
Director of Finance

Financial Section

blumshapiro
accounting • tax • advisory

29 South Main Street
P.O. Box 272000
West Hartford, CT 06127-2000
Tel 860.561.4000

blumshapiro.com

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, 2020, 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.

An independent member of
Baker Tilly International

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, 2020 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 17, 2020 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 17, 2020

TOWN OF WATERFORD, CONNECTICUT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2020

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, 2020. 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 $1.6 million, or 2.9 %, net position of our governmental activities decreased by $894 thousand or 0.6 %.
- During the year, the Town had expenses that were $894 thousand more than the $111.4 million generated in tax and other revenues for governmental programs.
- In the Town's business-type activities, revenues and transfers in decreased by $120.0 thousand or 3.0%, while expenses increased by $182.0 thousand or 3.5 %.
- The total cost of all of the Town's programs was $117.6 million, with no new programs added this year.
- The General Fund reported a fund balance this year of $20.1 million.
- The resources available for appropriation were $1.5 million more than anticipated for the General Fund. There was an additional appropriation of $1.0 million to transfer unreserved fund balance to the capital and Non-recurring fund. However, unused appropriations of $1.8 million were returned to fund balance at year end. Overall, the operating results increased the General Fund balance by $2.3 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 $212.9 to $210.5 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

	Governmental Activities		Business-Type Activities		Total	
	2020	2019	2020	2019	2020	2019
Current assets	$ 46,091	$ 37,468	$ 5,331	$ 5,196	$ 51,422	$ 42,664
Capital assets, net of accumulated depreciation	243,891	244,054	47,418	49,212	291,309	293,266
Total assets	289,982	281,522	52,749	54,408	342,731	335,930
Deferred outflows of resources	17,947	20,183	-	-	17,947	20,183
Long-term debt outstanding	134,964	130,233	345	406	135,309	130,639
Other liabilities	8,251	8,561	378	429	8,629	8,990
Total liabilities	143,215	138,794	723	835	143,938	139,629
Deferred inflows of resources	6,296	3,599	-	-	6,296	3,599
Net Position:						
Net investment in capital assets	177,425	172,217	47,417	49,212	224,842	221,429
Restricted	127	135	-	-	127	135
Unrestricted	(19,134)	(13,040)	4,609	4,361	(14,525)	(8,679)
Total Net Position	$ 158,418	$ 159,312	$ 52,026	$ 53,573	$ 210,444	$ 212,885

Net position of the Town's governmental activities decreased by 0.6 % ($158.5 million in 2020 compared to $159.3 million in 2019). 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 $6.1 million ($13.0) million in 2019 compared to ($19.1 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, 2020.

The net position of our business-type activities decreased by 2.9 % ($52.0 million in 2020 compared to $53.6 million in 2019).

The Town's total revenues (excluding special items) were $115.2 million. The total cost of all programs and services was $117.6 million. Our analysis below separately considers the operations of governmental and business-type activities.

TABLE 2

	Governmental Activities		Business-Type Activities		Total	
	2020	2019	2020	2019	2020	2019
Revenues:						
Program revenues:						
Charges for services	$ 3,091	$ 3,613	$ 3,710	$ 3,765	$ 6,801	$ 7,378
Operating grants and contributions	13,901	6,171			13,901	6,171
Capital grants and contributions	658	839			658	839
General revenues:						
Property taxes	92,136	90,251			92,136	90,251
Grants and contributions not restricted to specific purposes	351	353			351	353
Unrestricted investment earnings	1,082	1,297	47	70	1,129	1,367
Miscellaneous revenue	197	39			197	39
Total revenues	111,416	102,563	3,757	3,835	115,173	106,398
Program expenses:						
General government	15,856	15,427			15,856	15,427
Public safety	13,150	13,198			13,150	13,198
Public works	8,086	8,432			8,086	8,432
Recreation	1,941	1,773			1,941	1,773
Library	1,159	1,154			1,159	1,154
Social services	1,427	1,370			1,427	1,370
Education	68,539	60,142			68,539	60,142
Interest and fiscal charges	2,057	2,285			2,057	2,285
Utility Commission			5,399	5,217	5,399	5,217
Total program expenses	112,215	103,781	5,399	5,217	117,614	108,998
Excess (deficiency) of revenues over expenses before transfers	(799)	(1,218)	(1,642)	(1,382)	(2,441)	(2,600)
Transfers	(95)	(138)	95	138	-	-
Change in Net Position	(894)	(1,356)	(1,547)	(1,244)	(2,441)	(2,600)
Beginning Net Position	159,312	160,668	53,573	54,817	212,885	215,485
Ending Net Position	$ 158,418	$ 159,312	$ 52,026	$ 53,573	$ 210,444	$ 212,885

Governmental Activities

Approximately 82.7% of these revenues were derived from property taxes, followed by 13.4% from operating and capital grants and contributions, 2.8% from charges for services and 1.1% from investment and other general revenues.

Major factors affecting operations include:

- Operating grants and contributions were up by $7.70 million due primarily to the increase in the State's on-behalf contribution for the Teachers' Retirement System ($3.5 million) and the Teachers' Retirement System OPEB ($3.9 million)
- Property tax revenues were up by $1.9 million due to an increase in the mill rate of 2.4%
- Capital grants and contributions decreased by $181 thousand, due to the mainly following:
- LOCIP grant for HVAC was down by $392.1 thousand
- LOCIP grant for Pepperbox Lane was up by $185.6 thousand

- Local Bridge grant was down by $128.3 thousand
- Town Aid Road was down by $1.2 thousand
- Recreation capital grants were up by $20 thousand
- Electrical rebates were received for HVAC project ($13.6 thousand) and the Street Light Project ($120.8 thousand)
- Charges for services were down by $522 thousand due to many programs being canceled due to Covid-19
- Investment earnings were down by $215.0 thousand from FY19.

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

	Total Cost of Services		Net Cost of Services	
	2020	2019	2020	2019
Education	$ 68,539	$ 60,142	$ 54,670	$ 53,683
General government	15,856	15,429	14,679	13,828
Public safety	13,150	13,198	12,308	12,446
Public works	8,086	8,432	6,850	7,250
Recreation	1,941	1,773	1,738	1,541
All others	4,643	4,809	4,320	4,412
Totals	$ 112,215	$ 103,783	$ 94,565	$ 93,160

Business-Type Activities

Net position of the Town's business-type activities (see Table 2) decreased by 2.9% ($52.0 million in 2020 compared to $ 53.6 million in 2019). Revenues and transfers in for the Town's business-type activities (see Table 2) decreased by $120.0 thousand ($3.9 million in 2020 compared to $4.0 million in 2019). The factors driving these results include:

- A decrease in Sewer use fee revenue of $55 thousand.
- A decrease in capital contributions of $43 thousand
- A decrease of investment earnings of $23 thousand.
- An increase in expenses of $182.0 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 $31.2 million, which is increase of $7.5 million from last year's total of $23.7 million. Included in this year's total change in fund balance is an increase of $2.8 million in the General Fund, an increase of $3.6 million in the Capital and Nonrecurring Fund and an increase of $1.1 million for Nonmajor Governmental Funds.

Capital Projects Funds:

- The Capital and Nonrecurring Fund balance increased by $3.6 million due to expenditures of $10.0 million being offset by revenues of $439.8 thousand and other financing sources or $13.2 million. Included in other financing sources were transfers in of $3.1 million, bond anticipation note proceeds of $10 million and a premium on the note of $93.5 thousand.

Non-Major Capital Projects Funds:

- The Fleet Management Fund increased by $650.5 thousand due to expenditures of $627.6 thousand being offset by revenues and transfers in of $1.3 million.
- The Capital Improvement Fund increased by $416.9 thousand due to expenditures of $766.7 thousand being offset by net transfers in and out $1.2 million.
- The Animal Control Facility fund decreased by $186.8 thousand due to expenditures of the same amount.
- The Sewer Development and Maintenance Fund increased by $93.5 thousand due to expenditures of $20.8 thousand being offset by revenues of $114.4 thousand.

Special Revenue Funds:

- The Small Cities Grant Fund increased by $45.9 thousand due to loan repayments of the same amount.
- The Youth and Family Services special revenue fund increased by $30.9 thousand due to expenditures of $169.5 thousand and total revenues of $200.4 thousand.
- The Drug Enforcement fund increased by $10.9 thousand due to expenditures of $7.9 thousand and total revenues of $18.8 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 $57.8 million at the end of the year, which includes a $5.8 million fund balance in the Internal Service Fund.

Net position of the Utility Commission Fund at the end of the year amounted to $52.0 million. Factors affecting the balance of this fund are included in the discussion of the Town's business-type activities.

In fiscal year 2020, net position of the Internal Service fund increased by $1.3 million from fiscal year 2019. This is due to $11.4 million in contributions and other revenues (a decrease of $215.9 thousand over fiscal year 2019), offset by expenses for claims and program administration of $10.2 million (a decrease of $1.8 million over fiscal year 2019).

General Fund Budgetary Highlights

Revenues were higher than budgetary estimates by $1.5 million and expenditures were less than original budgetary estimates by $780 thousand. Overall revenues over expenditures on a budgetary basis were $2.3 million. In the current year, revenues increased by $891.0 thousand or 1.0 % over the prior year and expenditures increased by $1.5 million or 1.6%.

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

- Property tax revenue was under budgetary estimates by $145.8 thousand and over prior year revenue by $998.4 thousand.
- State grant funding was over budgetary estimates by $370.0 thousand and under prior year revenue by $20.5 thousand.
- Assessment revenue is over budgetary estimates by $14.3 thousand and under the prior year by $12.9 thousand.
- License and Permit revenue is over budgetary estimates by $79.9 thousand and under the prior year by $113.3 thousand. Town clerk fees increased by $25 thousand over FY19. The building department is down from FY19 by $43.0 thousand, followed by conveyance tax revenue, which is down from FY19 by $20.9 thousand. Planning & zoning had a decrease of $17.7 thousand over the prior year.
- Fines, Penalties and Charges for Services are over budgetary estimates by $7.0 thousand and under the prior year revenue by $40.3 thousand. The biggest change was an increase for tuition fees of $60.3 thousand, followed by a decrease of $51.2 thousand in tipping fee revenue. Recycling revenue decreased by $21.0 thousand. Senior Services program revenue was down by 7.3 thousand and the library was down by $5.5 thousand.
- Other sources of revenue were over budgetary estimates by $153.6 thousand and over the prior year revenue by $24.3 thousand.
- Investment income is over budgetary estimates by $572.6 thousand but under prior year revenue by $176.0 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 $398.2 thousand and over the prior year by $231.3 thousand.

Overall Expenditures came in $1.8 million under budgetary estimates. The largest amounts of unused appropriations returned in the current fiscal year are outlined below:

- The Board of Education would have returned $664.9 thousand, however, one half of this was subsequently assigned to a non-lapsing account for their future use. The amount returned to the general fund balance was $332.4 thousand.
- The Retirement budget returned $383.1 thousand.
- The Public Works Department returned $331.3 thousand.
- The Planning & Zoning Department returned $88.2 thousand.
- The Recreation and Parks Department returned $81.0 thousand.
- The Debt Service budget returned $65.9 thousand.
- The Library budget returned $55.5 thousand.
- The Information Technology Department returned $53.3 thousand.

The Town's General Fund balance of $20.1 million reported on Exhibit III differs from the General Fund's budgetary balance of $19.2 million reported in the budgetary comparison in the required supplementary information. This is principally because budgetary fund balance does not include $522.1 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 2020, those balances amounted to $355.5 thousand.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At June 30, 2020, the Town had $291.3 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 $2.0 million, or 0.7%, from last year.

TABLE 4

	Governmental Activities		Business-Type Activities		Total	
	2020	2019	2020	2019	2020	2019
Land	$ 8,957	$ 8,956	$ 128	$ 129	$ 9,085	$ 9,085
Land improvements	1,543	528			1,543	528
Building and improvements	160,281	166,112	978	1,013	161,259	167,125
Machinery and equipment	2,970	3,865	668	707	3,638	4,572
Vehicles	5,823	6,419	227	205	6,050	6,624
Infrastructure	54,912	55,538	45,409	47,149	100,321	102,687
Permanent easements	5	5			5	5
Software	94	107	8	9	102	116
Construction in progress	9,306	2,524			9,306	2,524
Total	$ 243,891	$ 244,054	$ 47,418	$ 49,212	$ 291,309	$ 293,266

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

Governmental Activities:

- Construction-in-progress increased by $6.8 million due mainly to the ongoing costs associated with the public works complex renovation project of $7.2 million, offset by a decrease of $719.4 thousand for the completion of the street light project. Other additions came to $320.6 thousand.

- Buildings and improvements decreased by $5.8 million. Decreases are due to the razing of the municipal complex buildings (net decrease of $200.5 thousand) and depreciation expense of $5.6 million.

- Land improvements increased by $1.0 million due to the addition of the Girls' Softball field at the High School ($1.0 million). There were also additions to the playground at Civic Triangle ($49.7 thousand) and the replacement of the dog park fencing ($12.7 thousand). Land improvements were also reduced by depreciation expense of $66.8 thousand.

- Infrastructure decreased by $626 thousand due mainly due to depreciation expense of $1.7 million. Additions included the completion of the streetlight project ($1.0 million), various road projects $55.6 thousand, and a sidewalk addition at civic triangle $14.9 thousand.

- Machinery and equipment decreased by $895.0 thousand due to mainly to depreciation expense of $961.5 thousand, which was offset by additions of $65.9 thousand.

- Vehicles decreased by $595.0 thousand due to additions of $444.8 thousand, in accordance with the fleet management plan, this was offset by net retirements of $53.2 thousand and depreciation expense of $986.6 thousand.

- Software decreased by $13.5 thousand due to amortization expense of the same amount.

- Land increased by $1.0 thousand due to the addition of property acquired through donation.

Business-Type Activities

- There was an increase in vehicles of $22.0 thousand due to additions of $58.1 thousand and depreciation expense of $36.5 thousand.

- Additions to equipment of $37.0 thousand were offset by depreciation of $76.5 thousand.

- The decreases to all other asset categories 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 $63.0 million of outstanding general obligation bonds. Bonds issued in June 2017 carried an AA rating from Standard & Poor. This rating was maintained with the refunding bonds issued in December 2019.

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 $638.6 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 2020 was 10.8%, which is an increase from a rate of 3.7% a year ago. Waterford's unemployment rate is higher than the State's average unemployment rate of 10.1%, and lower than the national average of 11.1% as of June 2020.

During the current fiscal year, unassigned fund balance in the General Fund increased by $2.2 million. The main reason for the increase is due to the positive operating results of $2.9 million. An increase in the assigned fund balance of $647.4 thousand and an increase in nonspendable balance of $24.4 thousand reduced the overall 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.

Basic Financial Statements

TOWN OF WATERFORD, CONNECTICUT
STATEMENT OF NET POSITION
JUNE 30, 2020

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
Assets:			
Cash and cash equivalents	$ 38,107,720	$ 4,836,350	$ 42,944,070
Investments	4,485,308		4,485,308
Receivables, net	2,107,924	1,664,839	3,772,763
Internal balances	1,170,604	(1,170,604)	-
Inventories	3,946		3,946
Prepaid items	215,384		215,384
Capital assets:			
Intangible assets not being amortized	5,000		5,000
Intangible assets being amortized, net	93,901	7,546	101,447
Assets not being depreciated	18,263,201	127,970	18,391,171
Assets being depreciated, net	225,528,498	47,282,190	272,810,688
Total assets	289,981,486	52,748,291	342,729,777
Deferred Outflows of Resources:			
Deferred outflows of resources related to pensions	16,654,702		16,654,702
Deferred outflows of resources related to OPEB	99,797		99,797
Deferred charge on refunding	1,192,771		1,192,771
Total deferred outflows of resources	17,947,270	-	17,947,270
Liabilities:			
Accounts and other payables	2,531,964	208,409	2,740,373
Accrued liabilities	5,320,620	150,599	5,471,219
Unearned revenue	397,947	17,394	415,341
Noncurrent liabilities:			
Due within one year	6,521,348	26,463	6,547,811
Due in more than one year	128,442,654	318,932	128,761,586
Total liabilities	143,214,533	721,797	143,936,330
Deferred Inflows of Resources:			
Deferred inflows of resources related to pensions	3,175,123		3,175,123
Deferred inflows of resources related to OPEB	3,121,204		3,121,204
Total deferred inflows of resources	6,296,327	-	6,296,327
Net Position:			
Net investment in capital assets	177,424,772	47,417,706	224,842,478
Restricted for:			
Trust purposes:			
Nonexpendable	127,134		127,134
Unrestricted	(19,134,010)	4,608,788	(14,525,222)
Total Net Position	$ 158,417,896	$ 52,026,494	$ 210,444,390

The accompanying notes are an integral part of the financial statements

TOWN OF WATERFORD, CONNECTICUT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2020

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net Revenue (Expense) And Changes In Net Position: Primary Government: Governmental Activities	Primary Government: Business-Type Activities	Primary Government: Total
Governmental activities:							
General government	$ 15,856,106	$ 1,067,833	$ 96,164	$ 13,590	$ (14,678,519)	$	$ (14,678,519)
Public safety	13,150,126	501,809	340,426		(12,307,891)		(12,307,891)
Public works	8,086,097	612,044		623,982	(6,850,071)		(6,850,071)
Recreation	1,941,152	180,440	3,165	20,000	(1,737,547)		(1,737,547)
Library	1,159,254	10,304			(1,148,950)		(1,148,950)
Social services	1,426,757	185,383	125,571		(1,115,803)		(1,115,803)
Education	68,538,571	533,338	13,335,691		(54,669,542)		(54,669,542)
Interest on long-term debt	2,057,033				(2,057,033)		(2,057,033)
Total governmental activities	112,215,096	3,091,151	13,901,017	657,572	(94,565,356)	-	(94,565,356)
Business-type activities:							
Utility commission	5,399,184	3,710,253				(1,688,931)	(1,688,931)
Total primary governmental activities	$ 117,614,280	$ 6,801,404	$ 13,901,017	$ 657,572	(94,565,356)	(1,688,931)	(96,254,287)
General revenues:							
Property taxes					92,136,370		92,136,370
Grants and contributions not restricted to specific programs					350,996		350,996
Unrestricted investment earnings					1,082,404	47,265	1,129,669
Miscellaneous					196,761		196,761
Transfers					(95,069)	95,069	-
Total general revenues and transfers					93,671,462	142,334	93,813,796
Change in Net Position					(893,894)	(1,546,597)	(2,440,491)
Net Position at Beginning of Year					159,311,790	53,573,091	212,884,881
Net Position at End of Year					$ 158,417,896	$ 52,026,494	$ 210,444,390

The accompanying notes are an integral part of the financial statements

TOWN OF WATERFORD, CONNECTICUT
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2020

	General Fund	Capital and Nonrecurring Expenditures Fund	Waterford High School Building Project	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS					
Cash and cash equivalents	$ 15,782,518	$ 10,776,354	$ 1,179	$ 5,513,891	$ 32,073,942
Investments	4,335,606			149,702	4,485,308
Receivables, net	1,978,505			117,106	2,095,611
Interfund receivables	7,004,675			1,636,890	8,641,565
Inventories				3,946	3,946
Prepaid items	215,384				215,384
Total Assets	$ 29,316,688	$ 10,776,354	$ 1,179	$ 7,421,535	$ 47,515,756
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
Liabilities:					
Accounts and other payables	$ 1,597,726	$ 822,053	$	$ 108,705	$ 2,528,484
Accrued liabilities	3,714,454			29,414	3,743,868
Interfund payables	2,103,288	1,891,367	2,942,807	999,897	7,937,359
Unearned revenue	64,051			266,935	330,986
Total liabilities	7,479,519	2,713,420	2,942,807	1,404,951	14,540,697
Deferred Inflows of Resources:					
Unavailable revenue - property taxes	1,489,059				1,489,059
Unavailable revenue - special assessments	30,795				30,795
Unavailable revenue - grants receivable	173,068				173,068
Unavailable revenue - other receivables	31,085			3,097	34,182
Total deferred inflows of resources	1,724,007	-	-	3,097	1,727,104
Fund Balances:					
Nonspendable	215,384			131,080	346,464
Restricted				910,461	910,461
Committed		8,062,934		3,371,316	11,434,250
Assigned	934,631			1,605,630	2,540,261
Unassigned	18,963,147		(2,941,628)	(5,000)	16,016,519
Total fund balances	20,113,162	8,062,934	(2,941,628)	6,013,487	31,247,955
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 29,316,688	$ 10,776,354	$ 1,179	$ 7,421,535	$ 47,515,756

(Continued on next page)

TOWN OF WATERFORD, CONNECTICUT
BALANCE SHEET - GOVERNMENTAL FUNDS (CONTINUED)
JUNE 30, 2020

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		$ 31,247,955
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds:		
Governmental capital assets	$ 398,425,599	
Less accumulated depreciation	(154,534,999)	
Net capital assets		243,890,600
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		982,939
Interest receivable on property taxes		506,120
Delinquent special assessments		33,892
Unavailable revenue - grants receivable		173,068
Unavailable revenue - other receivables		31,085
Deferred outflows of resources related to pensions		16,654,702
Deferred outflows of resources related to OPEB		99,797
Deferred charge on refunding		1,192,771
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.		5,802,649
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		(31,574,561)
Pension prior service cost		(835,265)
Bonds and notes payable		(73,030,000)
Bond and note premiums		(4,722,099)
Interest payable on bonds and notes		(937,353)
Compensated absences		(7,239,502)
Landfill post-closure monitoring liability		(271,000)
Net OPEB liability		(17,291,575)
Deferred inflows of resources related to pensions		(3,175,123)
Deferred inflows of resources related to OPEB		(3,121,204)
Net Position of Governmental Activities (Exhibit I)		$ 158,417,896

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, 2020

	General Fund	Capital and Nonrecurring Expenditures Fund	Waterford High School Building Projects	Nonmajor Governmental Funds	Total Governmental Funds
Revenues:					
Property taxes	$ 92,060,165	$	$	$	$ 92,060,165
Intergovernmental	9,267,202	319,984		1,809,518	11,396,704
Assessments and connections	14,288			108,436	122,724
Licenses and permits	1,641,388				1,641,388
Fines, penalties and charges for services	587,866	175		793,642	1,381,683
Investment earnings	872,628	119,636	17	27,564	1,019,845
Other	9,236			266,620	275,856
Total revenues	104,452,773	439,795	17	3,005,780	107,898,365
Expenditures:					
Current:					
General government	14,146,860			17,508	14,164,368
Public safety	10,498,624			116,675	10,615,299
Public works	4,317,510			67,751	4,385,261
Recreation	1,438,328			26,449	1,464,777
Library	1,006,740				1,006,740
Social services	886,105			226,884	1,112,989
Education	56,658,060			2,038,977	58,697,037
Capital outlay		10,035,000		1,601,968	11,636,968
Debt service:					
Principal retirements	5,145,000				5,145,000
Interest and fiscal charges	2,355,433				2,355,433
Total expenditures	96,452,660	10,035,000	-	4,096,212	110,583,872
Excess (Deficiency) of Revenues over Expenditures	8,000,113	(9,595,205)	17	(1,090,432)	(2,685,507)
Other Financing Sources (Uses):					
Transfers in	358,913	3,073,309		2,542,510	5,974,732
Transfers out	(5,615,819)			(358,913)	(5,974,732)
Issuance of debt		10,000,000			10,000,000
Premium on debt issuance		93,500			93,500
Issuance of refunding bonds	9,085,000				9,085,000
Premium on refunding bonds issued	1,515,924				1,515,924
Payments to escrow agents	(10,490,393)				(10,490,393)
Total other financing sources (uses)	(5,146,375)	13,166,809	-	2,183,597	10,204,031
Net Change in Fund Balances	2,853,738	3,571,604	17	1,093,165	7,518,524
Fund Balances at Beginning of Year	17,259,424	4,491,330	(2,941,645)	4,920,322	23,729,431
Fund Balances at End of Year	$ 20,113,162	$ 8,062,934	$ (2,941,628)	$ 6,013,487	$ 31,247,955

(Continued on next page)

TOWN OF WATERFORD, CONNECTICUT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2020

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)	$ 7,518,524
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	9,838,932
Depreciation expense	(9,366,645)
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.	(635,465)
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	35,404
Property tax interest and lien revenue - accrual basis change	40,801
Delinquent special assessment receivable - accrual basis change	(81,925)
Miscellaneous grants and accounts receivable - accrual basis change	197,593
Change in deferred outflows of resources related to pensions	(2,250,886)
Change in deferred outflows of resources related to OPEB	31,065
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:	
Issuance of bonds and notes	(10,000,000)
Premium on bonds and notes	(93,500)
Bond principal payments	5,145,000
Issuance of refunding bonds	(9,085,000)
Payment to escrow agent on refunded bond issuance	10,490,393
Premium on refunded bonds	(1,515,924)
Amortization of deferred charge on refunding	(131,502)
Amortization of premiums	467,560
Landfill post-closure monitoring	24,000
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	18,944
Accrued interest	(37,658)
Change in net pension liability	(1,694,684)
Change in net OPEB liability	1,209,994
Change in prior service cost	417,364
Change in deferred inflows of resources related to pensions	(1,993,438)
Change in deferred inflows of resources related to OPEB	(703,474)
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.	1,260,633
Change in Net Position of Governmental Activities (Exhibit II)	$ (893,894)

The accompanying notes are an integral part of the financial statements

TOWN OF WATERFORD, CONNECTICUT
STATEMENT OF NET POSITION - PROPRIETARY FUNDS
JUNE 30, 2020

	Business-Type Activities	Governmental Activities
	Utility Commission	Internal Service Fund
Assets:		
Current assets:		
Cash and cash equivalents	$ 4,836,350	$ 6,033,778
Receivables, net	1,664,839	12,313
Interfund receivables		466,398
Total current assets	6,501,189	6,512,489
Noncurrent assets:		
Capital assets, net	47,417,706	
Total assets	53,918,895	6,512,489
Liabilities:		
Current liabilities:		
Accounts and other payables	82,820	3,480
Accrued liabilities	150,599	639,399
Interfund payables	1,170,604	
Advance collections	17,394	66,961
Deposits	125,589	
Compensated absences	26,463	
Total current liabilities	1,573,469	709,840
Noncurrent liabilities:		
Compensated absences	318,932	
Total liabilities	1,892,401	709,840
Net Position:		
Net investment in capital assets	47,417,706	
Unrestricted	4,608,788	5,802,649
Total Net Position	$ 52,026,494	$ 5,802,649

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, 2020

	Business-Type Activities	Governmental Activities
	Utility Commission	Internal Service Fund
Operating Revenues:		
User charges for services, interest and lien fees	$ 3,710,253	$
Premium charges to other funds		11,436,308
Total operating revenues	3,710,253	11,436,308
Operating Expenses:		
Amortization expense	1,267	
Depreciation expense	1,888,271	
Salaries, wages and employee benefits	1,151,009	
Treatment plant costs	1,465,725	
Utilities	324,695	
Repairs and maintenance	332,234	
Other operating expenses	93,432	
Materials and supplies	121,548	
Professional services	21,003	
Claims		8,273,177
Program and administrative expenses		1,965,057
Total operating expenses	5,399,184	10,238,234
Operating Income (Loss)	(1,688,931)	1,198,074
Nonoperating Revenue:		
Income on investments	47,265	62,559
Gain (Loss) Before Capital Contributions	(1,641,666)	1,260,633
Capital Contributions	95,069	
Change in Net Position	(1,546,597)	1,260,633
Net Position at Beginning of Year	53,573,091	4,542,016
Net Position at End of Year	$ 52,026,494	$ 5,802,649

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, 2020

	Business-Type Activities	Governmental Activities
	Utility Commission	Internal Service Fund
Cash Flows from Operating Activities:		
Charges for services and premiums	$ 3,687,227	$ 11,440,604
Payments to suppliers	(1,358,646)	
Claims and other expenses paid		(9,904,520)
Payments to employees	(1,206,842)	
Net cash provided by (used in) operating activities	1,121,739	1,536,084
Cash Flows from Investing Activities:		
Income on investments	47,265	62,559
Net cash provided by (used in) investing activities	47,265	62,559
Net Increase (Decrease) in Cash and Cash Equivalents	1,169,004	1,598,643
Cash and Cash Equivalents at Beginning of Year	3,667,346	4,435,135
Cash and Cash Equivalents at End of Year	$ 4,836,350	$ 6,033,778
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities:		
Operating income (loss)	$ (1,688,931)	$ 1,198,074
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:		
Depreciation and amortization expense	1,889,538	
Change in assets and liabilities:		
(Increase) decrease in accounts receivable	1,087	4,296
(Increase) decrease in interfunds receivable		811,309
Increase (decrease) in accounts payable	(58,454)	(139,670)
Increase (decrease) in accrued liabilities	30,652	(337,297)
Increase (decrease) in interfunds payable	1,032,743	
Increase (decrease) in advance collections and deposits	(24,113)	(628)
Increase (decrease) in compensated absences	(60,783)	
Total adjustments	2,810,670	338,010
Net Cash Provided by (Used in) Operating Activities	$ 1,121,739	$ 1,536,084
Noncash Capital and Related Financing Activity:		
Capital contributions from other funds	$ 95,069	$ -

The accompanying notes are an integral part of the financial statements

TOWN OF WATERFORD, CONNECTICUT
STATEMENT OF NET POSITION - FIDUCIARY FUNDS
JUNE 30, 2020

	Pension and Other Employee Benefit Trust Funds	Agency Funds
Assets:		
Cash and cash equivalents	$ 13,075	$ 695,017
Investments:		
Certificates of deposit		280,050
Mutual funds	6,648,634	
Total assets	6,661,709	$ 975,067
Liabilities:		
Accounts and other payables	11,931	
Deposits held for others		$ 975,067
Total liabilities	11,931	$ 975,067
Net Position:		
Restricted for OPEB Benefits	6,109,331	
Restricted for Pension Benefits	540,447	
Total Net Position	$ 6,649,778	

The accompanying notes are an integral part of the financial statements

TOWN OF WATERFORD, CONNECTICUT
STATEMENT OF CHANGES IN NET POSITION - FIDUCIARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2020

	Pension and Other Employee Benefit Trust Funds
Additions:	
Contributions:	
Employer	$ 1,704,523
Investment income:	
Net appreciation in fair value of investments	333,388
Total additions	2,037,911
Deductions:	
Benefit payments	967,186
Administration	13,200
Total deductions	980,386
Change in Net Position	1,057,525
Net Position at Beginning of Year	5,592,253
Net Position at End of Year	$ 6,649,778

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.

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.

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."

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:

Assets	Years
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 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.

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.

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.

O. Subsequent Events Evaluation by Management

Management has evaluated subsequent events for disclosure and/or recognition in the financial statements through November 17, 2020, the date that the financial statements were available to be issued.

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.

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 $1,000,000 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.

- State of Connecticut Teachers' Retirement System pension and OPEB contributions made on-behalf of the Town of Waterford for 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.

- Bond Refundings - Proceeds from principal and premium received through bond refundings, as well as the cost of bond issuance costs and payments made to bond escrow agents during the bond refunding are recorded for GAAP purposes only.

- GASB 54 Funds - Certain funds are consolidated with the general fund following the guidance of GASB 54, *Fund Balance Reporting and Government Fund Type Definitions.* These funds do not have legally adopted budgets but are recorded with the general fund for GAAP purposes.

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 funds had deficit fund balances at year end:

Fund	Amount
Waterford High School Building Project	$ 2,941,628
Historic Preservation Enhancement Grant	5,000

These deficits 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.

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*, $7,671,969 of the Town's bank balance of $9,684,539 was exposed to custodial credit risk as follows:

Uninsured and uncollateralized	$	6,829,771
Uninsured and collateral held by the pledging bank's trust department, not in the Town's name		842,198
Total Amount Subject to Custodial Credit Risk	$	7,671,969

Cash Equivalents

At June 30, 2020, the Town's cash equivalents amounted to $36,075,057. 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.

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

Investments

As of June 30, 2020, the Town had the following investments:

		Investment Maturities (Years)		
	Fair Value	Less Than 1	1 - 10	More Than 10
Interest-bearing investments:				
Certificates of deposit*	$ 1,258,750	$ 1,258,750	$	$
U.S. Government securities	3,101,627	3,101,627		
Other investments:				
Mutual funds	7,053,615			
Total Investments	$ 11,413,992			

* Subject to coverage by Federal Depository Insurance and Collateralization.

Presented below is the rating of investments for each debt investment type:

Average Rating	U.S. Government Securities	Certificates of Deposit
Aaa	$ 3,101,627	$
Not Rated		1,258,750
	$ 3,101,627	$ 1,258,750

The Town categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements); followed by quoted prices in inactive markets or for similar assets or with observable inputs (Level 2 measurements); and the lowest priority to unobservable inputs (Level 3 measurements). The Town has the following recurring fair value measurements as of June 30, 2020:

	Fair Value	Level 1	Level 2	Level 3
Investments by fair value level:				
Mutual funds	$ 7,053,615	$ 7,053,615	$	$
U.S. Government securities	3,101,627	3,101,627		

Mutual funds and U.S. Government Securities are classified in Level 1 of the fair value hierarchy and are valued using prices quoted in active markets for those securities.

Interest Rate Risk

The Town, Pension and OPEB plans have a policy that limits investing in short-term securities, money market funds or similar investment pools, and limiting the average maturity in the portfolio in accordance with this policy will minimize interest rate risk.

Credit Risk - Investments
The Town does not have an investment policy that would limit its investment choices due to credit risk, other than State Statutes governing investments in obligations of any State or political subdivision or in obligations of the State of Connecticut or political subdivision.

Concentration of Credit Risk
The Town and pension plan do have a policy that limits that amounts invested in any one issuer to no more than 15% from a specific issuer or business sector (except U.S. Treasuries or Connecticut Short Term Investment Funds), which is to maintain a diversified portfolio to minimize the risk of loss resulting from over-concentration of assets in a specific issuer.

Custodial Credit Risk
Custodial credit risk for an investment is the risk that, in the event of the failure of the counterparty (the institution that pledges collateral or repurchase agreement securities to the Town or that sells investments to or buys them for the Town), the Town will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The Town does not have a policy for custodial credit risk. At June 30, 2020, the Town did not have any uninsured and unregistered securities held by the counterparty, or by its trust department or agent, that were not in the Town's name.

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:

	General Fund	Utility Commission	Nonmajor and Other Funds	Total
Receivables:				
Property taxes	$ 1,207,391	$	$	$ 1,207,391
Interest	506,120			506,120
Accounts	178,375	1,664,839	51,491	1,894,705
Intergovernmental	176,093		81,121	257,214
Assessment charges	31,662			31,662
Gross receivables	2,099,641	1,664,839	132,612	3,897,092
Less allowance for uncollectibles	(121,136)		(3,193)	(124,329)
Net Total Receivables	$ 1,978,505	$ 1,664,839	$ 129,419	$ 3,772,763

5. CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2020 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets not being depreciated:				
Land	$ 8,956,560	$ 690	$	$ 8,957,250
Permanent easements	5,000			5,000
Construction in progress	2,523,794	7,501,572	(719,415)	9,305,951
Total capital assets not being depreciated	11,485,354	7,502,262	(719,415)	18,268,201
Capital assets being depreciated:				
Land improvements	2,435,839	1,085,415	(8,500)	3,512,754
Buildings and improvements	240,855,710		(1,094,104)	239,761,606
Vehicles	17,147,952	444,776	(897,371)	16,695,357
Machinery and equipment	15,587,002	65,872	(285,769)	15,367,105
Infrastructure	103,540,680	1,460,022	(735,095)	104,265,607
Software	554,969			554,969
Total capital assets being depreciated	380,122,152	3,056,085	(3,020,839)	380,157,398
Less accumulated depreciation for:				
Land improvements	(1,908,123)	(66,805)	5,029	(1,969,899)
Buildings and improvements	(74,744,167)	(5,630,371)	893,566	(79,480,972)
Vehicles	(10,729,289)	(986,599)	844,135	(10,871,753)
Machinery and equipment	(11,721,767)	(961,515)	285,769	(12,397,513)
Infrastructure	(48,002,846)	(1,707,823)	356,875	(49,353,794)
Software	(447,536)	(13,532)		(461,068)
Total accumulated depreciation	(147,553,728)	(9,366,645)	2,385,374	(154,534,999)
Total capital assets being depreciated, net	232,568,424	(6,310,560)	(635,465)	225,622,399
Governmental Activities Capital Assets, Net	$ 244,053,778	$ 1,191,702	$ (1,354,880)	$ 243,890,600
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	756,090	58,085		814,175
Machinery and equipment	1,068,936	36,984		1,105,920
Infrastructure	96,017,268			96,017,268
Software	19,000			19,000
Total capital assets being depreciated	99,244,921	95,069	-	99,339,990
Less accumulated depreciation for:				
Buildings and improvements	(370,409)	(34,591)		(405,000)
Vehicles	(550,752)	(36,543)		(587,295)
Machinery and equipment	(361,443)	(76,534)		(437,977)
Infrastructure	(48,867,925)	(1,740,603)		(50,608,528)
Software	(10,187)	(1,267)		(11,454)
Total accumulated depreciation	(50,160,716)	(1,889,538)	-	(52,050,254)
Total capital assets being depreciated, net	49,084,205	(1,794,469)	-	47,289,736
Business-Type Activities Capital Assets, Net	$ 49,212,175	$ (1,794,469)	$ -	$ 47,417,706

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental activities:	
General government	$ 188,509
Public safety	1,121,062
Public works	2,192,720
Recreation	336,034
Library	21,650
Social services	115,719
Education	5,390,951
Total Depreciation Expense - Governmental Activities	$ 9,366,645
Business-type activities:	
Utility Commission	$ 1,889,538

Construction Commitments

The Town has active construction projects as of June 30, 2020. At year end, the Town's commitments are as follows:

Project	Spent-to-Date	Remaining Commitment
General government projects	$ 1,511,981	$ 94,036
Public safety projects	186,833	128,121
Recreation projects	66,926	21,202
Education projects	1,005,034	276
Department of Public Works projects	10,539,500	6,445,829
Total	$ 13,310,274	$ 6,689,464

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, 2020 is as follows:

Receivable Entity	Payable Entity	Amount
General Fund	Capital and Nonrecurring Expenditures Fund	$ 1,891,367
General Fund	Waterford High School Building Project	2,942,807
General Fund	Nonmajor Governmental Funds	999,897
General Fund	Utility Commission	1,170,604
Nonmajor Governmental Funds	General Fund	1,636,890
Internal Service Fund	General Fund	466,398
		$ 9,107,963

Interfund receivables and payables generally represent temporary balances arising from reimbursement-type transactions.

Interfund transfers for the year ended June 30, 2020 are as follows:

	Transfers In			
	General Fund	Capital and Nonrecurring Expenditures Fund	Nonmajor Governmental Funds	Total Transfers Out
Transfers:				
General Fund	$	$ 3,073,309	$ 2,542,510	$ 5,615,819
Nonmajor Governmental Funds	358,913			358,913
Total Transfers In	$ 358,913	$ 3,073,309	$ 2,542,510	$ 5,974,732

Capital asset contributions totaling $95,069 were made from governmental funds to business-type funds during the year ended June 30, 2020. 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. There were also transfer out of the Capital Improvement Fund of $358,913 into the General Fund for unused appropriations.

7. LONG-TERM DEBT

Changes in Long-Term Liabilities

Long-term liability activity for the year ended June 30, 2020 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Bonds payable:					
General obligation bonds	$ 69,465,000	$ 9,085,000	$ 15,520,000	$ 63,030,000	$ 5,060,000
Premium on bonds	3,580,235	1,515,924	467,560	4,628,599	
Total bonds payable	73,045,235	10,600,924	15,987,560	67,658,599	5,060,000
Bond anticipation notes*					
Bond anticipation note principal	-	10,000,000		10,000,000	
Premium on bond anticipation notes	-	93,500		93,500	
Total bond anticipation notes	-	10,093,500	-	10,093,500	-
Other liabilities:					
Net OPEB liability	18,501,569		1,209,994	17,291,575	
Landfill post-closure monitoring	295,000		24,000	271,000	21,000
Compensated absences	7,258,446	932,478	951,422	7,239,502	1,022,984
Net pension liability	29,879,877	1,694,684		31,574,561	
Prior service cost (MERS)	1,252,629		417,364	835,265	417,364
Total Governmental Activities Long-Term Liabilities	$ 130,232,756	$ 23,321,586	$ 18,590,340	$ 134,964,002	$ 6,521,348
Business-type activities:					
Compensated absences	$ 406,178	$ 17,906	$ 78,689	$ 345,395	$ 26,463

** Bond anticipation notes above consists of notes for which long-term debt was issued to replace subsequent to June 30, 2020.*

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:

Description	Maturity Ranges	Original Amount	Date of Issue	Date of Maturity	Interest Rate	Balance June 30, 2020
Governmental activities:						
Schools:						
Clark Lane School	$800,000 - $850,000	$ 9,440,000	12/29/2014	8/15/2026	3.0% - 5.0%	$ 5,850,000
Oswegactchie School	$735,000 - $740,000	14,000,000	8/1/2011	8/1/2020	2.0% - 4.0%	735,000
Great Neck Elementary	$655,000 - $960,000	9,085,000	12/18/2019	8/1/2030	4.0% - 5.0%	9,085,000
Waterford High School	$1,355,000 - $2,000,000	33,750,000	3/15/2013	8/15/2032	2.0% - 4.0%	21,095,000
School Issue of 2014	$640,000 - $940,000	15,930,000	3/17/2014	3/15/2034	3.0% - 4.0%	12,525,000
School Issue of 2017	$185,000 - $2,830,000	14,585,000	6/21/2017	6/30/2031	2.0% - 5.0%	13,740,000
						$ 63,030,000

General Obligation Bonds - Advance Refundings

On December 18, 2019, the Town issued $9,085,000 in general obligation bonds, with an average interest rate of 4.13% to refund outstanding bonds with an average rate of 4.49%. The bonds refunded were $10,375,000 of outstanding 2012 general obligation bonds. The net proceeds of $10,490,393 (after payment of issuance costs of $110) were deposited with an escrow agent in an irrevocable trust fund. The proceeds were used to buy a portfolio of direct obligations of, or obligations guaranteed by, the United States of America to provide all future debt service payments on the refunded bonds. The refunded bonds are considered defeased and the liability for those bonds has been removed from the statement of net assets. The transaction generated a cash flow savings of $819,293 and a present value savings of $726,818.

In addition to the above, in prior years the Town 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 $11,659,498 as of June 30, 2020. The balance of the defeased bonds was $11,350,000 at June 30, 2020.

Annual debt service requirements to maturity for general obligation bonds are as follows:

	Governmental Activities	
Fiscal Year Ending June 30,	Principal	Interest
2021	$ 5,060,000	$ 2,344,371
2022	5,155,000	2,114,114
2023	5,200,000	1,925,351
2024	5,400,000	1,738,470
2025	5,605,000	1,534,608
2026-2030	25,305,000	4,408,606
2031-2035	11,305,000	684,036
Total	$ 63,030,000	$ 14,749,556

Bond Anticipation Notes

On July 8, 2020, bond anticipation notes totaling $10,000,000 were replaced through the issuance of general obligation bonds. In meeting the criterion established by GASB 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*, the bond anticipation notes are included within long-term debt above as of June 30, 2020. See subsequent event disclosure at Note 15 for further information on the general obligation bonds issued.

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 $271,000.

Authorized But Unissued

The total of authorized but unissued bonds at June 30, 2020 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):

Category	Debt Limit	Indebtedness	Balance
General purpose	$ 205,268	$ 15,000	$ 190,268
Schools	410,535	71,406	339,129
Sewers	342,113		342,113
Urban renewal	296,498		296,498
Pension deficit	273,690		273,690

The total overall statutory debt limit for the Town is equal to seven times annual receipts from taxation, or $638,609,762. At June 30, 2020, authorized and unissued debt amounted to $23,376,000.

8. FUND BALANCE

The components of fund balance for the governmental funds as of June 30, 2020 are as follows:

	General Fund	Capital and Nonrecurring Expenditures Fund	Waterford High School Building Project	Nonmajor Governmental Funds	Total
Fund balances:					
Nonspendable:					
Inventory	$	$	$	$ 3,946	$ 3,946
Prepaid expenditures	215,384				215,384
Non-spendable trust				127,134	127,134
Restricted for:					
General government				32,660	32,660
Public safety				79,679	79,679
Public works				458,650	458,650
Recreation				39,777	39,777
Social services				216,707	216,707
Education				82,988	82,988
Committed to:					
Public works				622,193	622,193
Other capital projects		8,062,934		2,749,123	10,812,057
Assigned to:					
General government	64,571				64,571
Public works	50,025				50,025
Recreation	11,605				11,605
Library	10,354				10,354
Capital projects				1,605,630	1,605,630
Education	798,076				798,076
Unassigned	18,963,147		(2,941,628)	(5,000)	16,016,519
Total Fund Balances	$ 20,113,162	$ 8,062,934	$ (2,941,628)	$ 6,013,487	$ 31,247,955

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, 2020, the amount of General Fund encumbrances expected to be honored upon performance by the vendor in the next year totaled $522,097.

9. TAX ABATEMENTS

As of June 30, 2020, 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, 2020, taxes abated through this agreement totaled $28,265. 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, 2020, taxes abated through this agreement totaled $25,526. 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.

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, 2019, the date of the latest actuarial valuation:

Retirees, disabled employees and beneficiaries currently receiving benefits	10

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.

Funding Policy

There are no active employees of the Plan. Contributions required for the year ended June 30, 2020 were $81,131, with contributions of $89,953 made by the Town. 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, 2020, 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, 2020:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Large cap domestic equity	17.5%	5.00%
Small cap domestic equity	7.5%	5.55%
Developed international equity	20.0%	5.35%
Emerging international equity	5.0%	6.30%
Fixed income	50.0%	1.60%
Total	100.0%	

Rate of Return

For the year ended June 30, 2020, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was 5.97%. 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, 2020 were as follows:

Total pension liability	$ 969,081
Plan fiduciary net position	540,447
Net Pension Liability	$ 428,634
Plan fiduciary net position as a percentage of the total pension liability	55.77%

Actuarial Assumptions

The total pension liability was determined by an actuarial valuation as of July 1, 2019 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 Pub-2010 Public Retirement Plans Amount-Weighted Mortality Tables (with separate tables for General Employees, Public Safety and Teachers), projected to the valuation date with Scale MP-2019.

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, 2019	$ 1,013,766	$ 535,281	$ 478,485
Changes for the year:			
Interest on total pension liability	59,937		59,937
Differences between expected and actual experience	6,607		6,607
Employer contributions		89,953	(89,953)
Net investment income		32,400	(32,400)
Benefit payments, including refund to employee contributions	(111,229)	(111,229)	-
Administrative expenses		(5,958)	5,958
Net changes	(44,685)	5,166	(49,851)
Balances as of June 30, 2020	$ 969,081	$ 540,447	$ 428,634

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	$ 503,844	$ 428,634	$ 362,854

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended June 30, 2020, the Town recognized pension expense of $45,859. At June 30, 2020, 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	$ 2,049

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Year Ending June 30	Governmental Activities
2021	$ (1,148)
2022	2,374
2023	778
2024	45
Total	$ 2,049

Schedule of Plan Net Position - June 30, 2020

	Pension Trust Fund
Assets:	
Cash and cash equivalents	$ 7,042
Investments:	
Mutual funds	534,848
Total assets	541,890
Liabilities:	
Accounts and other payables	1,443
Net Position:	
Restricted for Pension Benefits	$ 540,447

Schedule of Changes in Plan Net Position for the Year Ended June 30, 2020

	Pension Trust Fund
Additions:	
Contributions:	
Employer	$ 89,953
Investment income:	
Net appreciation in fair value of investments	32,400
Total additions	122,353
Deductions:	
Benefit payments	111,229
Administration	5,958
Total deductions	117,187
Change in Net Position	5,166
Net Position at Beginning of Year	535,281
Net Position at End of Year	$ 540,447

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 Sate 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
This applies to 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.

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, 2020, the Town reports a total liability of $31,145,927 for its proportionate share of the net pension liability. The net pension liability was measured at June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2019. The actuarial assumptions used in the June 30, 2019 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, 2020, the Town's proportion was 3.02%. The decrease in proportion from the prior year is 0.05%.

For the year ended June 30, 2020, the Town recognized pension expense of $9,233,462. At June 30, 2020, 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	$ 2,456,470	$ 2,722,384
Changes of assumptions	8,343,793	
Net difference between projected and actual earning on pension plan investments	1,320,474	
Change in employer proportional share	1,258,626	452,739
Contributions after the measurement date	3,273,290	
Total	$ 16,652,653	$ 3,175,123

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:

Year Ending June 30	Governmental Activities
2021	$ 3,986,022
2022	2,890,400
2023	3,409,116
2024	(81,298)
Total	$ 10,204,240

Payable to MERS

The Town has recorded $835,265 as a long-term liability to MERS at June 30, 2020. 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 $417,364.

Actuarial Assumptions

The total pension liability was determined by an actuarial valuation as of June 30, 2019, 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%.

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	100.00%	

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%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
Town's proportionate share of the net pension liability	$ 45,266,395	$ 31,145,927	$ 19,325,623

C. 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.

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.

For the year ended June 30, 2020, the amount of "on-behalf" contributions made by the State was $7,342,992 and is recognized in the General Fund as intergovernmental revenues and education expenditures.

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, 2020, 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	97,008,042
Total	$ 97,008,042

The net pension liability was measured as of June 30, 2019, 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, 2020, the Town has no proportionate share of the net pension liability.

For the year ended June 30, 2020, the Town recognized pension expense and revenue of $11,914,241 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	2.50%
Salary increase	3.25-6.50%, including inflation
Investment rate of return	6.90%, net of pension plan investment expense, including inflation

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.

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 current capital market assumptions and the target asset allocation as provided by the State of Connecticut Treasurer's Office are summarized in the following table:

Asset Class	Expected Return	Target Allocation	Standard Deviation
Public Equity - US Equity	8.10 %	20.00 %	17.00 %
Public Equity - International Developed Equity	8.50	11.00	19.00
Public Equity - Emerging Markets Equity	10.40	9.00	24.00
Fixed Income - Core Fixed Income	4.60	16.00	7.00
Fixed Income - Inflation Linked Bonds	3.60	5.00	7.00
Fixed Income - High Yield	6.50	6.00	11.00
Fixed Income - Emerging Market Debt	5.20	5.00	11.00
Private Equity	9.80	10.00	23.00
Real Estate	7.00	10.00	15.00
Alternative Investments - Real Assets	8.20	4.00	17.00
Alternative Investments - Hedge Funds	5.40	3.00	7.00
Liquidity Fund	2.90	1.00	1.00
Total		100.00 %	

Discount Rate

The discount rate used to measure the total pension liability was 6.90%. 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.

D. Aggregated Pension Information

The Town recognized the following amounts related to pension plans as of and for the year ended June 30, 2020:

	Town Pension	MERS	State Teachers	Total
Deferred outflows of resources related to pensions	$ 2,049	$ 16,652,653	$	$ 16,654,702
Net pension liability	428,634	31,145,927		31,574,561
Deferred inflows of resources related to pensions		3,175,123		3,175,123
Pension expense	45,859	9,233,462	11,914,241	21,193,562

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 $1,614,570. There are no employee contributions.

At July 1, 2018, plan membership consisted of the following:

Active employees	406
Retired employees	108
Total	514

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, 2020, the annual money-weighted rate of return on investments, net of investment expense, was 5.44%. 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, 2020 were as follows:

Total OPEB liability	$	23,400,906
Plan fiduciary net position		6,109,331
Net OPEB Liability	$	17,291,575
Plan fiduciary net position as a percentage of the total OPEB liability		26.11%

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.

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, 2020 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
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%
	100.00%	

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:

	1% Decrease (5.75%)	Current Discount Rate (6.75%)	1% Increase (7.75%)
Net OPEB Liability	$ 19,820,012	$ 17,291,575	$ 15,149,818

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:

	1% Decrease (6.25% decreasing to 3.60%)	Current Healthcare Trend Rate (7.25% decreasing to 4.60%)	1% Increase (8.25% decreasing to 5.60%)
Net OPEB Liability	$ 15,068,926	$ 17,291,575	$ 19,962,251

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, 2019	$ 23,558,541	$ 5,056,972	$ 18,501,569
Changes for the year:			
Service cost	265,479		265,479
Interest on total OPEB liability	1,579,705		1,579,705
Differences between expected and actual experience	(1,146,862)		(1,146,862)
Employer contributions		1,614,570	(1,614,570)
Net investment income		300,988	(300,988)
Benefit payments, including refund to employee contributions	(855,957)	(855,957)	-
Administrative expenses		(7,242)	7,242
Net changes	(157,635)	1,052,359	(1,209,994)
Balances as of June 30, 2020	$ 23,400,906	$ 6,109,331	$ 17,291,575

OPEB Expense and Deferred Outflow/Inflows of Resources Related to OPEB

For the year ended June 30, 2020, the Town recognized OPEB expense of $1,018,898. At June 30, 2020, 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	$	$ 2,374,994
Changes of assumptions		746,210
Net difference between projected and actual earning on OPEB plan investments	99,797	
Total	$ 99,797	$ 3,121,204

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ending June 30	Governmental Activities
2021	$ (409,150)
2022	(409,152)
2023	(396,531)
2024	(287,369)
2025	(300,428)
Thereafter	(1,218,777)
Total	$ (3,021,407)

Schedule of Plan Net Position - June 30, 2020

	OPEB Trust Fund
Assets:	
Cash and cash equivalents	$ 6,033
Investments:	
Mutual funds	6,113,786
Total assets	6,119,819
Liabilities:	
Accounts and other payables	10,488
Net Position:	
Restricted for OPEB Benefits	$ 6,109,331

Schedule of Changes in Plan Net Position for the Year Ended June 30, 2020

	OPEB Trust Fund
Additions:	
Contributions:	
Employer	$ 1,614,570
Investment income:	
Net appreciation in fair value of investments	300,988
Total additions	1,915,558
Deductions:	
Benefit payments	855,957
Administration	7,242
Total deductions	863,199
Change in Net Position	1,052,359
Net Position at Beginning of Year	5,056,972
Net Position at End of Year	$ 6,109,331

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

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.

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 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.

For the year ended June 30, 2020, the amount of "on-behalf" contributions made by the State was $200,690 and is recognized in the General Fund as intergovernmental revenues and education expenditures.

Employees/Retirees

The cost of providing plan benefits is financed on a pay-as-you-go basis as follows: active teachers pay for one-third of the Plan costs through a contribution of 1.25% of their pensionable salaries, and retired teachers pay for one-third of the Plan costs through monthly premiums, which helps reduce the cost of health insurance for eligible retired members and dependents.

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At June 30, 2020, 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		15,128,952
Total	$	15,128,952

The net OPEB liability was measured as of June 30, 2019, 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, 2020, the Town has no proportionate share of the net OPEB liability.

For the year ended June 30, 2020, the Town recognized OPEB expense and revenue of ($1,107,085) in Exhibit II.

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	2.50%
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.

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 (0.41%).

Discount Rate

The discount rate used to measure the total OPEB liability was 3.50%. 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, 2020.

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, 2020.

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 $10,966,226, 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, 2020 of $639,399.

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.

A schedule of changes in the claims liability for the years ended June 30, 2020 and 2019 is presented below:

	2020	2019
Unpaid claims, July 1	$ 976,696	$ 872,476
Incurred claims (including IBNR)	7,935,880	10,483,908
Claim payments	(8,273,177)	(10,379,688)
Unpaid Claims, June 30	$ 639,399	$ 976,696

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, 2020, 34.1% of the Town's property tax revenues were derived from its largest taxpayer, Dominion Nuclear Connecticut, Inc., an electrical power facility.

15. SUBSEQUENT EVENT

On July 8, 2020, the Town issued $13,655,000 in general obligation bonds. The bonds bear interest ranging from 2.0% - 5.0% with annual maturities beginning September 15, 2021 through September 15, 2040. Annual principal payments range from $680,000 to $685,000.

16. SIGNIFICANT EVENT

Coronavirus (COVID-19)

On January 30, 2020, the World Health Organization declared the coronavirus to be a public health emergency. On March 10, 2020, the Governor of the State of Connecticut declared a public health emergency and a civil preparedness emergency due to COVID-19.

The Town derives a significant portion of its revenues from property taxes. While the Town has not experienced any significant increase in the amount of delinquency from its taxpayers, the situation creates uncertainty about the impact of future revenues that might be generated. In addition, at this time, it is uncertain what the effects of the pandemic will be on the Town's health care costs, changes in interest rates, investment valuation and the future federal or state fiscal relief.

Required Supplementary Information

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, 2020

	Budgeted Amounts		Actual Budgetary Basis	Variance Over (Under)
	Original	Final		
Property taxes:				
Revenues from current year	$ 91,530,936	$ 91,530,936	$ 91,732,698	$ 201,762
Prior year taxes	350,000	350,000	25,578	(324,422)
Interest and lien fees	325,000	325,000	301,889	(23,111)
Total property taxes	92,205,936	92,205,936	92,060,165	(145,771)
Intergovernmental:				
State of Connecticut:				
Equalized cost sharing			344,097	344,097
Health and welfare	5,771	5,771	6,147	376
General Government:				
Tax relief:				
Tax relief - state-owned property	112,039	112,039	143,075	31,036
Disabled	2,161	2,161	1,873	(288)
Private tax-exempt property	36,055	36,055	109,838	73,783
Veterans	10,439	10,439	8,148	(2,291)
Court fines	9,000	9,000	9,490	490
Civil preparedness	73,690	73,690	2,500	(71,190)
Telecommunication	57,844	57,844	53,807	(4,037)
Town aid road	318,883	318,883	317,588	(1,295)
SDE state grant	14,000	14,000	14,000	-
Enhancement 911	22,981	22,981	22,333	(648)
Grants for Municipal Projects	34,255	34,255	34,255	-
Total intergovernmental	697,118	697,118	1,067,151	370,033
Assessments and connections:				
Water main assessments			781	781
Sewer assessments			13,507	13,507
Total assessments and connections	-	-	14,288	14,288
Licenses and permits:				
Recreation and parks commission	203,000	203,000	180,265	(22,735)
Building inspector	325,000	325,000	336,118	11,118
License, fees, permits and fines	21,797	21,797	19,147	(2,650)
Conveyance tax	200,000	200,000	291,184	91,184
Planning and zoning	44,000	44,000	33,094	(10,906)
Liens - Utility Commission	10,000	10,000	10,360	360
Town Clerk fees	175,000	175,000	188,548	13,548
Total licenses and permits	978,797	978,797	1,058,716	79,919
Fines, penalties and charges for services:				
Tuition			61,620	61,620
Library	17,882	17,882	10,304	(7,578)
False alarm fines	1,000	1,000	100	(900)
Bulky waste fees	100,000	100,000	95,063	(4,937)
Recycling	54,500	54,500	45,020	(9,480)
Miscellaneous	50,000	50,000	54,478	4,478
EMS - Reg. Comm Ctr fees	6,000	6,000	6,000	-
Tipping fees	300,000	300,000	267,846	(32,154)
Senior services	30,880	30,880	26,781	(4,099)
Total fines, penalties and charges for services	560,262	560,262	567,212	6,950

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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, 2020

	Budgeted Amounts		Actual Budgetary Basis	Variance Over (Under)
	Original	Final		
Other sources:				
Rent and miscellaneous	$ 5,261	$ 5,261	$ 4,260	$ (1,001)
Rental of buildings	150,940	150,940	199,307	48,367
Sale of Equipment			9,236	9,236
NL Radio Comm. Network Use Fee	114,000	114,000	114,000	-
SCRRRA Rebate			2,252	2,252
C-Pace Stipend			500	500
Eugene O'Neill Lease	19,984	19,984	23,648	3,664
Ambulance operating subsidy	214,896	214,896	214,896	-
CIRMA members equity distribution			90,164	90,164
YSB BOE clerical stipend	5,000	5,000	5,000	-
BOE human resources offset	15,209	15,209	15,665	456
Total other sources	525,290	525,290	678,928	153,638
Interest and dividends:				
Interest on investments	300,000	300,000	872,628	572,628
Total revenues	95,267,403	95,267,403	96,319,088	1,051,685
Other financing sources:				
Transfers in			358,913	358,913
Cancellation of prior year encumbrances	100	100	39,365	39,265
Total other financing sources	100	100	398,278	398,178
Total Revenues and Other Financing Sources	$ 95,267,503	$ 95,267,503	96,717,366	$ 1,449,863

Budgetary revenues are different than GAAP revenues because:	
State of Connecticut State Teachers' Retirement System on-behalf pension contributions for Town teachers is not budgeted.	7,342,992
State of Connecticut State Teachers' Retirement System on-behalf OPEB contributions for Town teachers is not budgeted.	200,690
Encumbrances for purchases and commitments which were subsequently cancelled in the next fiscal year	(39,365)
Proceeds from bond refunding are not budgeted	9,085,000
Premium recognized on bond refunding is not budgeted	1,515,924
Excess cost - student based grant	564,386
GASB 54 activity of certain special revenue funds now consolidated into the General Fund	25,617
Total Revenues and Other Financing Sources as Reported on the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	$ 115,412,610

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, 2020

	Budgeted Amounts		Actual Budgetary Basis	Variance (Over) Under
	Original	Final		
General Government:				
Selectman				
Personnel costs	$ 192,636	$ 193,387	$ 193,365	$ 22
Services	7,537	5,923	5,847	76
Materials and supplies	1,150	193,695	193,679	16
Total selectman	201,323	393,005	392,891	114
Registrar of Voters:				
Personnel costs	60,918	60,918	58,971	1,947
Services	5,484	5,484	5,195	289
Materials and supplies	5,679	5,679	5,636	43
Equipment	1	1		1
Total registrar of voters	72,082	72,082	69,802	2,280
Board of Finance:				
Personnel costs	3,807	3,807	1,359	2,448
Services	60,475	60,475	60,050	425
Materials and supplies	30	30	9	21
Total board of finance	64,312	64,312	61,418	2,894
Assessor:				
Personnel costs	278,064	285,841	284,704	1,137
Services	4,899	4,989	4,977	12
Materials and supplies	650	560	527	33
Total assessor	283,613	291,390	290,208	1,182
Board of Assessment Appeals:				
Personnel costs	1,218	1,218	1,128	90
Services	950	950	318	632
Total board of assessment appeals	2,168	2,168	1,446	722
Tax Collector:				
Personnel costs	174,655	174,155	169,176	4,979
Services	29,432	29,432	28,757	675
Materials and supplies	30	30		30
Equipment	100	600	575	25
Total tax collector	204,217	204,217	198,508	5,709
Finance:				
Personnel costs	554,392	554,392	535,897	18,495
Services	117,908	117,908	98,647	19,261
Materials and supplies	30,000	30,000	20,623	9,377
Total finance	702,300	702,300	655,167	47,133
Legal Department:				
Services	298,000	310,462	307,356	3,106
Town Clerk:				
Personnel costs	230,832	231,491	231,300	191
Services	32,004	32,005	31,780	225
Materials and supplies	2,853	2,193	2,112	81
Equipment	1	1		1
Total town clerk	265,690	265,690	265,192	498
Planning and Zoning Commission:				
Personnel costs	587,893	587,881	514,408	73,473
Services	46,580	46,580	32,201	14,379
Materials and supplies	3,550	3,550	3,178	372
Equipment	730	742	741	1
Total planning and zoning commission	638,753	638,753	550,528	88,225

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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, 2020

	Budgeted Amounts		Actual Budgetary Basis	Variance (Over) Under
	Original	Final		
General Government (Continued):				
Building Maintenance:				
Personnel costs	$ 76,068	$ 66,618	$ 57,156	$ 9,462
Services	123,897	123,897	117,336	6,561
Materials and supplies	10,000	19,450	18,643	807
Capital Improvements	27,000	37,000	31,955	5,045
Total building maintenance	236,965	246,965	225,090	21,875
Insurance:				
Services	4,630,704	4,686,890	4,649,884	37,006
Economic Development Commission:				
Services	9,298	9,298	6,831	2,467
Conservation Commission:				
Services	17,750	17,750	16,961	789
Materials and supplies	500	500	8	492
Total conservation commission	18,250	18,250	16,969	1,281
Zoning Board of Appeals:				
Services	4,260	4,260	2,459	1,801
Materials and supplies	50	50		50
Total zoning board of appeals	4,310	4,310	2,459	1,851
Retirement Commission:				
Personnel costs	5,481,235	5,481,235	5,098,103	383,132
Representative Town Meeting:				
Personnel costs	1	1		1
Services	18,452	18,452	18,019	433
Total representative town meeting	18,453	18,453	18,019	434
Building Department:				
Personnel costs	276,285	276,285	238,926	37,359
Services	10,746	10,746	4,235	6,511
Materials and supplies	1,794	1,794	1,292	502
Equipment	400	400		400
Total building department	289,225	289,225	244,453	44,772
Social Service Grants:				
Services	67,191	67,191	66,675	516
Contracts out to agencies	13,000	13,000	13,000	-
Total social service grants	80,191	80,191	79,675	516
Contingency:				
Miscellaneous	250,000	48,318		48,318
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	2,138	2,138	335	1,803
Ethics Commission:				
Personnel costs	323	1,005	1,003	2
Services	375	262		262
Materials and supplies	25	25	8	17
Total ethics commission	723	1,292	1,011	281

(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, 2020

	Budgeted Amounts		Actual Budgetary Basis	Variance (Over) Under
	Original	Final		
General Government (Continued):				
Human Resources:				
Personnel costs	$ 193,717	$ 193,717	$ 179,012	$ 14,705
Services	71,426	71,426	64,299	7,127
Materials and supplies	1,090	1,090	689	401
Total human resources	266,233	266,233	244,000	22,233
Information Technology:				
Services	752,198	752,198	718,914	33,284
Equipment	54,445	54,445	34,460	19,985
Total information technology	806,643	806,643	753,374	53,269
Total general government	14,826,826	14,903,820	14,132,719	771,101
Public Safety:				
Emergency Management:				
Personnel costs	979,215	1,010,827	1,003,676	7,151
Services	147,060	117,848	117,772	76
Materials and supplies	3,750	1,350	1,144	206
Equipment	3	3		3
Total emergency management	1,130,028	1,130,028	1,122,592	7,436
Fire Services:				
Personnel costs	1,834,889	1,907,889	1,906,519	1,370
Services	955,298	920,298	909,544	10,754
Materials and supplies	241,070	213,070	202,552	10,518
Equipment	71,000	61,000	50,848	10,152
Total fire services	3,102,257	3,102,257	3,069,463	32,794
Police Department:				
Personnel costs	5,710,961	5,721,721	5,719,379	2,342
Services	318,830	316,826	304,413	12,413
Materials and supplies	242,244	233,488	207,941	25,547
Equipment	15,220	15,220	15,201	19
Total police department	6,287,255	6,287,255	6,246,934	40,321
Total public safety	10,519,540	10,519,540	10,438,989	80,551
Public Works:				
Personnel costs	2,365,301	2,365,301	2,303,899	61,402
Services	1,260,853	1,276,853	1,238,399	38,454
Materials and supplies	717,400	699,716	622,747	76,969
Equipment	24,846	26,530	23,963	2,567
Capital improvements	320,698	320,698	168,808	151,890
Total public works	4,689,098	4,689,098	4,357,816	331,282
Social Services:				
Youth Service Bureau:				
Personnel costs	197,743	202,343	202,207	136
Services	47,471	42,871	40,703	2,168
Total social services	245,214	245,214	242,910	2,304
Conservation of Health:				
Services	140,082	140,082	140,082	-
Waterford Public Health Nursing Service:				
Contracts out to agencies	27,640	27,640	25,830	1,810

(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, 2020

	Budgeted Amounts		Actual Budgetary Basis	Variance (Over) Under
	Original	Final		
Senior Citizen Commission:				
Personnel costs	$ 393,635	$ 393,635	$ 359,738	$ 33,897
Services	124,784	124,784	109,078	15,706
Materials and supplies	15,975	15,975	7,601	8,374
Equipment	1,017	1,017	866	151
Total senior citizen commission	535,411	535,411	477,283	58,128
Total social services	948,347	948,347	886,105	62,242
Library:				
Personnel costs	956,018	936,018	886,037	49,981
Services	63,592	83,592	78,105	5,487
Materials and supplies	8,000	8,000	7,952	48
Equipment	45,000	45,000	45,000	-
Total library	1,072,610	1,072,610	1,017,094	55,516
Recreation and Parks:				
Personnel costs	1,126,376	1,126,376	1,059,512	66,864
Services	307,301	297,801	291,884	5,917
Materials and supplies	71,206	80,706	72,522	8,184
Equipment	9,975	9,975	9,975	-
Total recreation and parks	1,514,858	1,514,858	1,433,893	80,965
Community Use of Schools	172,252	172,252	172,252	-
Debt Service:				
Principal	5,145,000	5,145,000	5,145,000	-
Interest	2,387,839	2,310,845	2,244,902	65,943
Total debt service	7,532,839	7,455,845	7,389,902	65,943
Board of Education	49,337,064	49,337,064	49,004,638	332,426
Total expenditures	90,613,434	90,613,434	88,833,408	1,780,026
Other Financing Uses:				
Transfers out	4,654,069	5,654,069	5,654,069	-
Total Expenditures and Other Financing Uses	$ 95,267,503	$ 96,267,503	94,487,477	$ 1,780,026

Budgetary expenditures are different than GAAP expenditures because:	
State of Connecticut State Teachers' Retirement System on-behalf pension contributions for Town teachers is not budgeted.	7,342,992
State of Connecticut State Teachers' Retirement System on-behalf OPEB contributions for Town teachers is not budgeted.	200,690
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.	(374,668)
Excess cost - student based grant	564,386
Bond issuance costs on refunding are not budgeted	110,531
Payments to escrow agents during the bond refunding are not budgeted	10,490,393
GASB 54 Activity of Certain Special Revenue Funds now consolidated into the General Fund	69,498
Transfers to Certain Special Revenue Funds consolidated with the General Fund are eliminated for GAAP reporting purposes upon consolidation.	(332,427)
Total Expenditures and Other Financing Sources as Reported in the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	$ 112,558,872

TOWN OF WATERFORD, CONNECTICUT
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
PENSION TRUST FUND
LAST EIGHT FISCAL YEARS*

	2020	2019	2018	2017	2016	2015	2014	2013
Total pension liability:								
Interest	$ 59,937	$ 63,102	$ 61,919	$ 66,103	$ 82,588	$ 87,820	$ 93,351	$ 98,557
Differences between expected and actual experience	6,607		(23,064)		(83,403)			
Changes of assumptions			101,230		65,285			
Benefit payments, including refunds of member contributions	(111,229)	(116,167)	(126,029)	(139,838)	(151,557)	(168,133)	(171,078)	(169,686)
Net change in total pension liability	(44,685)	(53,065)	14,056	(73,735)	(87,087)	(80,313)	(77,727)	(71,129)
Total pension liability - beginning	1,013,766	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	969,081	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	89,953	82,000	81,493	84,000	83,367	83,367	78,744	78,744
Net investment income	32,400	29,150	28,406	54,202	11,137	19,200	84,249	55,520
Benefit payments, including refunds of member contributions	(111,229)	(116,167)	(126,029)	(139,838)	(151,557)	(168,133)	(171,078)	(169,686)
Administrative expense	(5,958)	(3,271)	(4,821)	(9,314)	(6,948)	(8,511)	(6,522)	(5,693)
Net change in plan fiduciary net position	5,166	(8,288)	(20,951)	(10,950)	(64,001)	(74,077)	(14,607)	(41,115)
Plan fiduciary net position - beginning	535,281	543,569	564,520	575,470	639,471	713,548	728,155	769,270
Plan fiduciary net position - ending	540,447	535,281	543,569	564,520	575,470	639,471	713,548	728,155
Net Pension Liability - Ending	$ 428,634	$ 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	55.77%	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	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	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

	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Actuarially determined contribution	$ 81,131	$ 81,131	$ 81,493	$ 81,493	$ 83,367	$ 83,367	$ 78,744	$ 78,744	$ 82,855	$ 82,855
Contributions in relation to the actuarially determined contribution	89,953	82,000	81,493	84,000	83,367	83,367	78,744	78,744	82,855	82,855
Contribution Deficiency (Excess)	$ (8,822)	$ (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, 2019
Measurement date: June 30, 2020
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 salary, closed
Remaining amortization period	As of the July 1, 2019 valuation 11 years remain.
Asset valuation method	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.
Inflation	2.60%
Cost of living increases	2.60% per year
Investment rate of return	6.25%, net of pension plan investment expense, including inflation
Mortality	Pub-2010 Public Retirement Plans Amount - Weighted Mortality Tables (with separate tables for General Employees, Public Safety and Teachers), projected to the valuation date with Scale MP-2019.

N/A - Not applicable. Plan members are retired.

TOWN OF WATERFORD, CONNECTICUT
SCHEDULE OF INVESTMENT RETURNS
PENSION TRUST FUND
LAST SEVEN FISCAL YEARS*

	2020	2019	2018	2017	2016	2015	2014
Annual money-weighted rate of return, net of investment expense	5.97%	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 SIX FISCAL YEARS*

	2020	2019	2018	2017	2016	2015
Town's proportion of the net pension liability	3.02%	3.07%	5.54%	6.09%	4.88%	5.21%
Town's proportionate share of the net pension liability	$ 31,145,927	$ 29,401,392	$ 13,738,876	$ 16,236,237	$ 12,496,017	$ 12,413,899
Town's covered payroll	$ 21,269,052	$ 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	146.44%	144.17%	73.92%	90.48%	69.64%	67.93%
Plan fiduciary net position as a percentage of the total pension liability	72.69%	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

	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Actuarially determined contribution	$ 3,273,290	$ 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
Contributions in relation to the actuarially determined contribution	3,273,290	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
Contribution Deficiency (Excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Covered payroll	$ 21,046,486	$ 21,269,052	$ 20,394,151	$ 18,584,885	$ 17,944,522	$ 17,944,522	$ 18,274,228	$ 18,065,219	$ 17,793,604	$ 17,998,323
Contributions as a percentage of covered payroll	15.55%	13.26%	13.21%	14.01%	13.51%	14.02%	13.27%	13.06%	12.80%	10.53%

Notes to Schedule

Valuation date: June 30, 2019
Measurement date: June 30, 2019
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	Entry Age
Amortization method	Level dollar, closed
Single equivalent amortization period	21 years
Asset valuation method	5-years smoothed market (20% write up)
Inflation	3.25%
Salary increases	4.25% - 11.00%, including inflation
Investment rate of return	8.00%, net of investment-related expense
Change in assumptions:	In 2019, the latest experience study for the System updated most of the actuarial assumptions utilized in the June 30, 2019 valuation to include: rates of inflation, real investment return mortality, withdrawal, disability, retirement and 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, 2017.

TOWN OF WATERFORD, CONNECTICUT
SCHEDULE OF THE TOWN'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
TEACHERS RETIREMENT SYSTEM
LAST SIX FISCAL YEARS*

	2020	2019	2018	2017	2016	2015
Town's proportion of the net pension liability	0.00%	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	97,008,042	74,798,836	75,284,376	79,425,593	60,790,928	56,189,042
Total	$ 97,008,042	$ 74,798,836	$ 75,284,376	$ 79,425,593	$ 60,790,928	$ 56,189,042
Town's covered payroll	$ 23,917,559	$ 23,425,482	$ 23,142,985	$ 21,020,000	$ 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%	0.00%
Plan fiduciary net position as a percentage of the total pension liability	52.00%	57.69%	55.93%	52.26%	59.50%	61.56%

Notes to Schedule

Changes in benefit terms	HB 7424 made the following provision changes: - Beginning July 1, 2019, annual interest credited on mandatory contributions set at 4.0%. - For members retiring on or after July 1, 2019 with a partial refund option election (Plan N), if 50% of the benefits paid prior to death do not exceed the member's mandatory contributions plus interest frozen at the date of benefit commencement, the difference is paid to the member's beneficiary.
Changes of assumptions	HB 7424 made the following assumption changes: - Reduce the inflation assumption from 2.75% to 2.50%. - Reduce the real rate of return assumption from 5.25% to 4.40% which, when combined with the inflation assumption change, results in a decrease in the investment rate of return assumption from 8.00% to 6.90%. - Increase the annual rate of wage increase assumption from 0.50% to 0.75%. - Phase in to a level dollar amortization method for the June 30, 2024 valuation.
Actuarial cost method	Entry age
Amortization method	Level percent of pay, closed
Single equivalent amortization period	17.6 years
Asset valuation method	4-year smoothed market
Inflation	2.75%
Salary increase	3.25%-6.50%, including inflation
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 FOUR FISCAL YEARS*

	2020	2019	2018	2017
Total OPEB liability:				
Service cost	$ 265,479	$ 281,505	$ 264,365	$ 257,290
Interest	1,579,705	1,700,177	1,672,521	1,622,163
Differences between expected and actual experience	(1,146,862)	(1,149,976)	(829,167)	(76,479)
Changes of assumptions		(917,752)		
Benefit payments, including refunds of member contributions	(855,957)	(712,252)	(746,707)	(1,497,102)
Net change in total OPEB liability	(157,635)	(798,298)	361,012	305,872
Total OPEB liability - beginning	23,558,541	24,356,839	23,995,827	23,689,955
Total OPEB liability - ending	23,400,906	23,558,541	24,356,839	23,995,827
Plan fiduciary net position:				
Contributions - employer	1,614,570	1,871,345	1,906,707	3,811,946
Net investment income	300,988	268,186	133,054	40,292
Benefit payments, including refunds of member contributions	(855,957)	(712,252)	(746,707)	(1,497,102)
Administrative expense	(7,242)	(6,729)	(11,768)	
Net change in plan fiduciary net position	1,052,359	1,420,550	1,281,286	2,355,136
Plan fiduciary net position - beginning	5,056,972	3,636,422	2,355,136	
Plan fiduciary net position - ending	6,109,331	5,056,972	3,636,422	2,355,136
Net OPEB Liability - Ending	$ 17,291,575	$ 18,501,569	$ 20,720,417	$ 21,640,691
Plan fiduciary net position as a percentage of the total OPEB liability	26.11%	21.47%	14.93%	9.81%
Covered payroll	$ 31,077,578	$ 30,290,037	$ 30,429,413	$ 29,615,001
Net OPEB liability as a percentage of covered payroll	55.64%	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

	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Actuarially determined contribution	$ 2,127,089	$ 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
Contributions in relation to the actuarially determined contribution	1,614,570	1,871,345	1,906,707	3,811,946	798,000	584,100	608,000	1,266,500	1,409,100	1,575,600
Contribution Deficiency (Excess)	$ 512,519	$ 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
Covered payroll	$ 31,077,578	$ 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
Contributions as a percentage of covered payroll	5.20%	6.18%	6.27%	12.87%	2.74%	2.01%	1.96%	4.08%	4.98%	5.57%

Notes to Schedule

Valuation date: July 1, 2018
Measurement date: June 30, 2020
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 salary
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% (prior: 7.75% decreasing to 4.6%)
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 FOUR FISCAL YEARS*

	2020	2019	2018	2017
Annual money-weighted rate of return, net of investment expense	5.44%	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 THREE FISCAL YEARS*

	2020	2019	2018
Town's proportion of the net OPEB liability	0.00%	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	15,128,952	14,952,787	19,377,337
Total	$ 15,128,952	$ 14,952,787	$ 19,377,337
Town's covered payroll	$ 23,917,559	$ 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%	0.00%
Plan fiduciary net position as a percentage of the total OPEB liability	2.08%	1.49%	1.79%

Notes to Schedule

Changes in benefit terms	The Plan was amended by the Board, effective January 1, 2019, during the September 12, 2018 meeting. The Board elected a new prescription drug plan, which is expected to reduce overall costs and allow for the Board to receive a government subsidy for members whose claims reach a catastrophic level. These changes were communicated to retired members during the months leading up to the open enrollment period that preceded the January 1, 2019 implementation date.
Changes of assumptions	Based on the procedure described in GASB 74, the discount rate used to measure plan obligations for financial accounting purposes as of June 30, 2019 was updated to equal the Municipal Bond Index Rate of 3.50% as of June 30, 2019.
	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, 2019.
	The expected rate of inflation was decreased, and the real wage growth assumption was increased.
Actuarial cost method	Entry age
Amortization method	Level percent of payroll over an open period
Remaining amortization period	30 years
Asset valuation method	Market value of assets
Investment rate of return	3.00%, net of investment-related expense including price inflation
Price inflation	2.75%

* - This schedule is intended to show information for ten years. Additional information will be added as it becomes available.

Combining and Individual Fund Statements and Schedules

General Fund

GENERAL FUND

The General Fund is the principal fund of the Town and is used to account for all activities of the Town, except those required to be accounted for in another fund. The General Fund accounts for the normal recurring activities of the Town (i.e., general government, public safety, public works, health, social services, recreation, education, etc.). These activities are funded principally by property taxes, user fees and grants from other governmental units.

TOWN OF WATERFORD, CONNECTICUT
SCHEDULE OF EXPENDITURES AND ENCUMBRANCES COMPARED WITH APPROPRIATIONS
GENERAL FUND - BOARD OF EDUCATION
FOR THE YEAR ENDED JUNE 30, 2020

	Final Appropriation	Expenditures and Encumbrances	Unexpended Balance
Salaries - certified	$ 23,443,138	$ 23,370,027	$ 73,111
Salaries - support	6,137,467	5,987,593	149,874
Salaries - other	25,000	9,314	15,686
Temporary pay - certified	822,932	758,684	64,248
Temporary pay - support	149,057	137,140	11,917
Overtime - support	110,508	91,940	18,568
Health and dental insurance	6,007,466	5,993,211	14,255
Life and major medical insurance	75,491	74,741	750
Long term disability	2,820	3,060	(240)
Social security contribution	945,322	866,152	79,170
Reimbursements	89,100	96,395	(7,295)
Unemployment compensation	20,000	88,747	(68,747)
Workers' compensation	378,498	377,005	1,493
Sick pay	78,832	153,747	(74,915)
Retirement Incentive	12,000	18,000	(6,000)
Instructional services	162,902	141,962	20,940
Staff and curriculum development	91,050	154,905	(63,855)
Other professional and technical services	1,289,290	1,115,616	173,674
Legal services	101,069	116,798	(15,729)
Public utilities	80,943	79,888	1,055
Maintenance and repairs	372,651	450,994	(78,343)
Rentals	1,600	639	961
Pupil transportation	2,195,375	2,227,352	(31,977)
Insurance - property	110,324	86,043	24,281
Insurance - liability	105,466	106,041	(575)
Other insurance	26,900	24,273	2,627
Communications	72,110	76,916	(4,806)
Postage	19,500	19,097	403
Advertising	2,000	2,493	(493)
Tuition	2,693,853	2,455,658	238,195
Travel and conference	168,613	97,427	71,186
Other purchased services	74,054	134,778	(60,724)
Instructional supplies	412,190	360,177	52,013
Software	449,067	449,947	(880)
Maintenance and custodial	324,925	493,599	(168,674)
Heat and energy	1,258,985	1,150,971	108,014
Transportation supplies	190,421	109,229	81,192
Textbooks	173,600	84,045	89,555
Library and professional books	29,549	26,377	3,172
Other supplies	173,551	182,198	(8,647)
Equipment	431,029	472,613	(41,584)
Membership dues and fees	28,416	26,419	1,997
Contribution to BOE nonlapsing fund		332,427	(332,427)
Total	$ 49,337,064	$ 49,004,638	$ 332,426

EXHIBIT A-2

TOWN OF WATERFORD, CONNECTICUT
REPORT OF TAX COLLECTOR
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2020

Grand List	Uncollected Taxes July 1, 2019	Current Levy	Lawful Corrections		Transfers To Suspense	Adjusted Taxes Collectible	Refunds	Collections				Uncollected Taxes June 30, 2020
			Additions	Deductions				Taxes	Interest	Lien Fees	Total	
2018	$	$ 92,713,889	$ 45,865	$ 582,095	$ 7,711	$ 92,169,948	$	$ 91,644,348	$ 120,358	$ 874	$ 91,765,580	$ 525,600
2017	527,459		3,712	394,000	12,149	125,022	380,776	278,088	52,752	1,680	332,520	227,710
2016	216,723		1,022	275	15,804	201,666	1,249	73,536	29,070	384	102,990	129,379
2015	134,437			60	1,106	133,271	55	36,361	26,985	192	63,538	96,965
2014	92,138		24			92,162		31,624	23,138	168	54,930	60,538
2013	70,979		15			70,994		22,328	19,778	72	42,178	48,666
2012	42,300		6			42,306	55	8,088	9,689	48	17,825	34,273
2011	32,464		9			32,473	76	3,502	4,338	24	7,864	29,047
2010	28,001					28,001		3,363	5,123	24	8,510	24,638
2009	18,795					18,795	10	3,006	2,250		5,256	15,799
2008	6,888					6,888			216		216	6,888
2007	3,059					3,059			582		582	3,059
2006	2,483					2,483			1,181		1,181	2,483
2005	2,315		9			2,324	22		1,867		1,867	2,346
2004	2,181			2,221		(40)	40		1,096		1,096	-
Total	$ 1,180,222	$ 92,713,889	$ 50,662	$ 978,651	$ 36,770	$ 92,929,352	$ 382,283	92,104,244	298,423	3,466	92,406,133	$ 1,207,391
				Suspense collections				19,553			19,553	
				Total collections				$ 92,123,797	$ 298,423	$ 3,466	92,425,686	
				Property taxes receivable - considered available:								
				June 30, 2019							(101,685)	
				June 30, 2020							118,447	
											$ 92,442,448	

TOWN OF WATERFORD, CONNECTICUT
SCHEDULE OF WATER MAIN ASSESSMENTS RECEIVABLE
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2020

Contract Number	Principal Uncollected July 1, 2019	Interest and Liens Uncollected July 1, 2019	New Contracts	Interest and Liens Billed	Lawful Corrections				Collections				Principal Balance Uncollected June 30, 2020	Interest and Liens Uncollected June 30, 2020	Balance Uncollected June 30, 2020
					Principal Additions	Principal Deductions	Interest and Lien Additions	Interest and Lien Deductions	Assessments	Interest and Lien Fees	Transferred to Town Clerk	Total			
75	$ 620	$ 922	$	$ 112	$	$	$	$	$ 413	$ 337	$	$ 750	$ 207	$ 697	$ 904
76	6,619	1,822	2,222	548		1,953			4,042	532		4,574	2,846	1,838	4,684
Total	$ 7,239	$ 2,744	$ 2,222	$ 660	$ -	$ 1,953	$ -	$ -	$ 4,455	$ 869	$ -	5,324	$ 3,053	$ 2,535	$ 5,588
					Water main assessment receivable - considered available:										
					June 30, 2019							(4,543)			
					June 30, 2020							-			
												$ 781			

EXHIBIT A-4

TOWN OF WATERFORD, CONNECTICUT
SCHEDULE OF SEWER ASSESSMENTS RECEIVABLE
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2020

Contract Number	Principal Uncollected July 1, 2019	Interest and Liens Uncollected July 1, 2019	New Contracts	Interest and Liens Billed	Lawful Corrections				Collections				Principal Balance Uncollected June 30, 2020	Interest and Liens Uncollected June 30, 2020	Balance Uncollected June 30, 2020
					Principal Additions	Principal Deductions	Interest and Lien Additions	Interest and Lien Deductions	Assessments	Interest and Lien Fees	Transferred to Town Clerk	Total			
76	$ 36,513	$ 8,045	$	$	$	$ 112	$ 3,324	$	$ 20,649	$ 1,047	$	$ 21,696	$ 15,752	$ 10,322	$ 26,074

Sewer assessment receivable - considered available:

June 30, 2019	(9,056)
June 30, 2020	867
	$ 13,507

Nonmajor Governmental Funds

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
Fiscal Year 2016 Port Security Grant Program	U.S. Department of Homeland Security	Maintenance costs of Regional Boat
Youth Services Mini Grant	State grant passed through NECASA	Community Coalition to address the Opioid Crisis
Certified Local Government Historic Preservation Enhancement Grant	State of Connecticut Department of Economic and Community Development	National register nomination for Oil Mill District
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
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2020

EXHIBIT B-1

	Special Revenue Funds								
	Special Education Grants	School Cafeteria	Drug Enforcement Grant	Youth Services	Water	Contributed Gifts	Senior Services	Youth Services Local Prevention Council Grant	Small Harbor Improvement Projects Grant
ASSETS									
Cash and cash equivalents	$ 278,631	$ 77,864	$	$	$	$	$	$	$
Investments		22,621							
Receivables, net	384	80,358							
Interfund receivables			38,683	103,550	623,238	66,541	67,227	1,600	35,000
Inventories		3,946							
Total Assets	$ 279,015	$ 184,789	$ 38,683	$ 103,550	$ 623,238	$ 66,541	$ 67,227	$ 1,600	$ 35,000
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES									
Liabilities:									
Accounts and other payable	$ 53,621	$ 23,574	$ 3,661	$ 6,235	$	$ 9,453	$ 24	$ 16	$
Accrued liabilities	27,434			89	1,045				
Interfund payables	44,186	115,151							
Unearned revenue	148,332						3,603		35,000
Total liabilities	273,573	138,725	3,661	6,324	1,045	9,453	3,627	16	35,000
Deferred Inflows of Resources:									
Unavailable revenue - sewer connection fees									
Total deferred inflows of resources	-	-	-	-	-	-	-	-	-
Fund Balances:									
Nonspendable		3,946							
Restricted	5,442	42,118	35,022	97,226		57,088	63,600	1,584	
Committed					622,193				
Assigned									
Unassigned									
Total fund balances	5,442	46,064	35,022	97,226	622,193	57,088	63,600	1,584	-
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 279,015	$ 184,789	$ 38,683	$ 103,550	$ 623,238	$ 66,541	$ 67,227	$ 1,600	$ 35,000

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TOWN OF WATERFORD, CONNECTICUT
COMBINING BALANCE SHEET (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2020

EXHIBIT B-1

	Special Revenue Funds									
	2016 Port Security Grant Program	Youth Services Mini Grant	Historic Preservation Enhancement Grant	2019 JAG Local VCP Grant	Dock Removal Grant	Nuclear Safety Emergency Preparedness	DRE Support Grant	Comprehensive DUI Enforcement Program	Historic Properties	Jordan Mill Pond Fishway
ASSETS										
Cash and cash equivalents	$ -	$	$	$	$	$	$	$	$	$
Investments										
Receivables, net							379			
Interfund receivables		3,667			80,000				3,308	777
Inventories										
Total Assets	$ -	$ 3,667	$ -	$ -	$ 80,000	$ -	$ 379	$ -	$ 3,308	$ 777
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES										
Liabilities:										
Accounts and other payable	$	$	$	$	$	$	$	$	$	$
Accrued liabilities							94			
Interfund payables			5,000				285			
Unearned revenue					80,000					
Total liabilities	-	-	5,000	-	80,000	-	379	-	-	-
Deferred Inflows of Resources:										
Unavailable revenue - sewer connection fees										
Total deferred inflows of resources	-	-	-	-	-	-	-	-	-	-
Fund Balances:										
Nonspendable										
Restricted		3,667							3,308	777
Committed										
Assigned										
Unassigned			(5,000)							
Total fund balances	-	3,667	(5,000)	-	-	-	-	-	3,308	777
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ -	$ 3,667	$ -	$ -	$ 80,000	$ -	$ 379	$ -	$ 3,308	$ 777

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TOWN OF WATERFORD, CONNECTICUT
COMBINING BALANCE SHEET (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2020

EXHIBIT B-1

	Special Revenue Funds								
ASSETS	Harbor Management	Youth Services Enhancement Grant	Waterford Education Foundation Grant	Small Cities Grant II	Historic Documents Preservation Grant	Reeve Foundation Grant	Senior Services Title IIIB Open Doors Grants	Senior Services Wal Mart Grant	Student Athletics
Cash and cash equivalents	$	$	$	$ 45,939	$	$	$	$	$ 35,427
Investments									
Receivables, net									
Interfund receivables	28,688	644		192	2,000	1,530	3,995	500	
Inventories									
Total Assets	$ 28,688	$ 644	$ -	$ 46,131	$ 2,000	$ 1,530	$ 3,995	$ 500	$ 35,427
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES									
Liabilities:									
Accounts and other payable	$ 150	$	$	$	$ 2,000	$	$	$	$
Accrued liabilities	114	638							
Interfund payables									
Unearned revenue									
Total liabilities	264	638	-	-	2,000	-	-	-	-
Deferred Inflows of Resources:									
Unavailable revenue - sewer connection fees									
Total deferred inflows of resources	-	-	-	-	-	-	-	-	-
Fund Balances:									
Nonspendable									
Restricted	28,424	6		46,131		1,530	3,995	500	35,427
Committed									
Assigned									
Unassigned									
Total fund balances	28,424	6	-	46,131	-	1,530	3,995	500	35,427
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 28,688	$ 644	$ -	$ 46,131	$ 2,000	$ 1,530	$ 3,995	$ 500	$ 35,427

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TOWN OF WATERFORD, CONNECTICUT
COMBINING BALANCE SHEET (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2020

EXHIBIT B-1

	Capital Projects Funds					Permanent Fund	
	Fleet Management	Sewer Maintenance & Development	Animal Control Facility	Capital Improvement	Early Childhood Learning Center	Hammond Memorial Trust	Total Nonmajor Governmental Funds
ASSETS							
Cash and cash equivalents	$ 2,382,235	$ 478,022	$	$ 2,215,720	$	$ 53	$ 5,513,891
Investments						127,081	149,702
Receivables, net	32,888	3,097					117,106
Interfund receivables			25,966		549,784		1,636,890
Inventories							3,946
Total Assets	$ 2,415,123	$ 481,119	$ 25,966	$ 2,215,720	$ 549,784	$ 127,134	$ 7,421,535
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES							
Liabilities:							
Accounts and other payable	$	$ 9,971	$	$	$	$	$ 108,705
Accrued liabilities							29,414
Interfund payables	215,784	9,401		610,090			999,897
Unearned revenue							266,935
Total liabilities	215,784	19,372	-	610,090	-	-	1,404,951
Deferred Inflows of Resources:							
Unavailable revenue - sewer connection fees		3,097					3,097
Total deferred inflows of resources	-	3,097	-	-	-	-	3,097
Fund Balances:							
Nonspendable						127,134	131,080
Restricted		458,650	25,966				910,461
Committed	2,199,339				549,784		3,371,316
Assigned				1,605,630			1,605,630
Unassigned							(5,000)
Total fund balances	2,199,339	458,650	25,966	1,605,630	549,784	127,134	6,013,487
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 2,415,123	$ 481,119	$ 25,966	$ 2,215,720	$ 549,784	$ 127,134	$ 7,421,535

TOWN OF WATERFORD, CONNECTICUT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2020

EXHIBIT B-2

	Special Revenue Funds								
	Special Education Grants	School Cafeteria	Drug Enforcement Grant	Youth Services	Water	Contributed Gifts	Senior Services	Youth Services Local Prevention Council Grant	Small Harbor Improvement Projects Grant
Revenues:									
Intergovernmental	$ 1,160,274	$ 446,721	$ 18,816	$ 38,848	$	$ 22,200	$	$ 4,152	$
Fines, penalties and charges for services		363,605		125,517	73,384		28,062		
Investment earnings (loss)		20							
Other	6,910			35,987		19,975	15,866		
Total revenues	1,167,184	810,346	18,816	200,352	73,384	42,175	43,928	4,152	-
Expenditures:									
Current:									
General government									
Public safety			7,899			14,885			
Public works					67,751				
Recreation						26,449			
Social services				169,469			38,483	3,440	
Education	1,167,178	802,660							
Capital outlay									
Total expenditures	1,167,178	802,660	7,899	169,469	67,751	41,334	38,483	3,440	-
Excess (Deficiency) of Revenues over Expenditures	6	7,686	10,917	30,883	5,633	841	5,445	712	-
Other Financing Sources (Uses):									
Transfers in									
Transfers out									
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Net Change in Fund Balances	6	7,686	10,917	30,883	5,633	841	5,445	712	-
Fund Balances at Beginning of Year	5,436	38,378	24,105	66,343	616,560	56,247	58,155	872	-
Fund Balances at End of Year	$ 5,442	$ 46,064	$ 35,022	$ 97,226	$ 622,193	$ 57,088	$ 63,600	$ 1,584	$ -

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TOWN OF WATERFORD, CONNECTICUT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2020

	Special Revenue Funds									
	2016 Port Security Grant Program	Youth Services Mini Grant	Historic Preservation Enhancement Grant	2019 JAG Local VCP Grant	Dock Removal Grant	Nuclear Safety Emergency Preparedness	DRE Support Grant	Comprehensive DUI Enforcement Program	Historic Properties	Jordan Mill Pond Fishway
Revenues:										
Intergovernmental	$ 24,000	$ 5,000	$	$ 49,289	$	$	$ 16,275	$ 4,326	$	$
Fines, penalties and charges for services										
Investment earnings (loss)										
Other									100	
Total revenues	24,000	5,000	-	49,289	-	-	16,275	4,326	100	-
Expenditures:										
Current:										
General government			5,000						1,314	
Public safety	24,000			49,289			16,275	4,326		
Public works										
Recreation										
Social services		1,463								
Education										
Capital outlay										
Total expenditures	24,000	1,463	5,000	49,289	-	-	16,275	4,326	1,314	-
Excess (Deficiency) of Revenues over Expenditures	-	3,537	(5,000)	-	-	-	-	-	(1,214)	-
Other Financing Sources (Uses):										
Transfers in										
Transfers out										
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Net Change in Fund Balances	-	3,537	(5,000)	-	-	-	-	-	(1,214)	-
Fund Balances at Beginning of Year	-	130	-	-	-	-	-	-	4,522	777
Fund Balances at End of Year	$ -	$ 3,667	$ (5,000)	$ -	$ -	$ -	$ -	$ -	$ 3,308	$ 777

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TOWN OF WATERFORD, CONNECTICUT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2020

EXHIBIT B-2

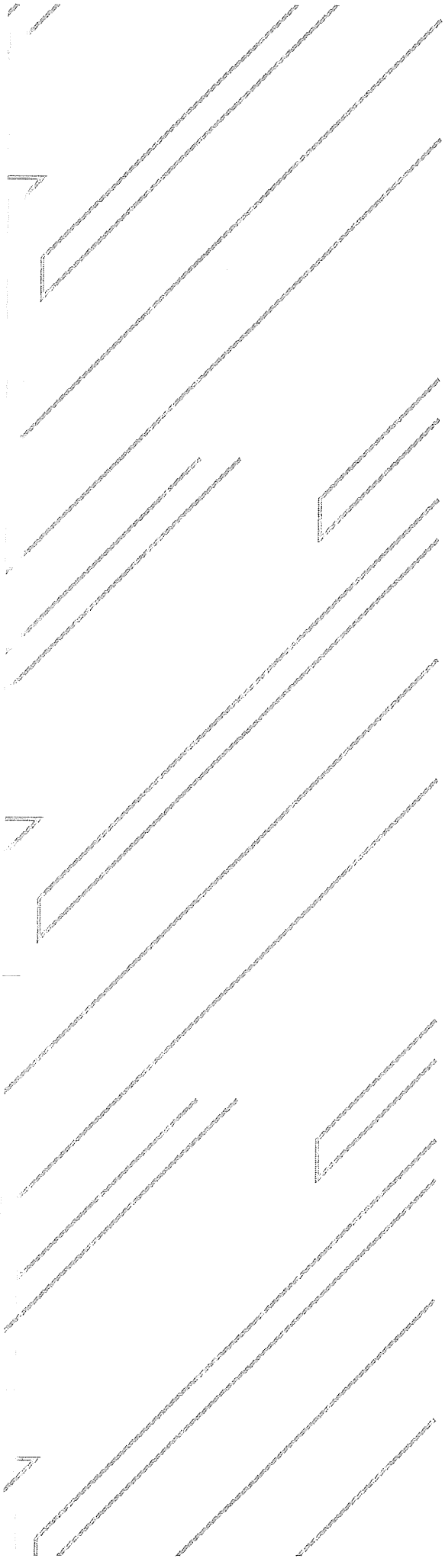
	Special Revenue Funds								
	Harbor Management	Youth Services Enhancement Grant	Waterford Education Foundation Grant	Small Cities Grant II	Historic Documents Preservation Grant	Reeve Foundation Grant	Senior Services Title IIIB Open Doors Grants	Senior Services Wal Mart Grant	Student Athletics
Revenues:									
Intergovernmental	$	$ 10,819	$	$	$ 5,500	$	$ 3,298	$	$
Fines, penalties and charges for services	8,800								87,011
Investment earnings (loss)									
Other				45,939			105		
Total revenues	8,800	10,819	-	45,939	5,500	-	3,403	-	87,011
Expenditures:									
Current:									
General government	5,694				5,500				
Public safety									
Public works									
Recreation									
Social services		10,816	975				2,238		
Education									69,139
Capital outlay									
Total expenditures	5,694	10,816	975	-	5,500	-	2,238	-	69,139
Excess (Deficiency) of Revenues over Expenditures	3,106	3	(975)	45,939	-	-	1,165	-	17,872
Other Financing Sources (Uses):									
Transfers in									
Transfers out									
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Net Change in Fund Balances	3,106	3	(975)	45,939	-	-	1,165	-	17,872
Fund Balances at Beginning of Year	25,318	3	975	192	-	1,530	2,830	500	17,555
Fund Balances at End of Year	$ 28,424	$ 6	$ -	$ 46,131	$ -	$ 1,530	$ 3,995	$ 500	$ 35,427

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TOWN OF WATERFORD, CONNECTICUT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2020

EXHIBIT B-2

	Capital Projects Funds					Permanent Fund		
	Fleet Management	Sewer Maintenance & Development	Animal Control Facility	Capital Improvement	Early Childhood Learning Center	Hammond Memorial Trust	Interfund Eliminations	Total Nonmajor Governmental Funds
Revenues:								
Intergovernmental	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,809,518
Fines, penalties and charges for services	107,263	108,436						902,078
Investment earnings (loss)	29,135	5,932				(7,523)		27,564
Other	141,738							266,620
Total revenues	278,136	114,368	-	-	-	(7,523)	-	3,005,780
Expenditures:								
Current:								
General government								17,508
Public safety			1					116,675
Public works								67,751
Recreation								26,449
Social services								226,884
Education								2,038,977
Capital outlay	627,613	20,841	186,834	766,680				1,601,968
Total expenditures	627,613	20,841	186,835	766,680	-	-	-	4,096,212
Excess (Deficiency) of Revenues over Expenditures	(349,477)	93,527	(186,835)	(766,680)	-	(7,523)	-	(1,090,432)
Other Financing Sources (Uses):								
Transfers in	1,000,000			2,542,510			(1,000,000)	2,542,510
Transfers out				(1,358,913)			1,000,000	(358,913)
Total other financing sources (uses)	1,000,000	-	-	1,183,597	-	-	-	2,183,597
Net Change in Fund Balances	650,523	93,527	(186,835)	416,917	-	(7,523)	-	1,093,165
Fund Balances at Beginning of Year	1,548,816	365,123	212,801	1,188,713	549,784	134,657	-	4,920,322
Fund Balances at End of Year	$ 2,199,339	$ 458,650	$ 25,966	$ 1,605,630	$ 549,784	$ 127,134	$ -	$ 6,013,487



Fiduciary Funds

TRUST FUNDS

Pension Trust Fund - To account for assets that have been set aside in trust for the employee retirement plan for certain Town employees.

OPEB Trust Fund - To account for assets that have been set aside in trust for other post-employment benefits for certain Town employees.

AGENCY FUNDS

Student Activities Fund - To account for monies from various self-funding school activity programs.

Student Scholarship Fund - To account for financial assistance provided to local residents.

Performance Bonds Fund - To account for cash bonds posted by contractors, developers and others.

TOWN OF WATERFORD, CONNECTICUT
COMBINING STATEMENT OF FIDUCIARY NET POSITION
PENSION AND OTHER EMPLOYEE BENEFIT TRUST FUNDS
JUNE 30, 2020

	Pension Trust Fund	OPEB Trust Fund	Total
Assets:			
Cash and cash equivalents	$ 7,042	$ 6,033	$ 13,075
Investments:			
Mutual funds	534,848	6,113,786	6,648,634
Total assets	541,890	6,119,819	6,661,709
Liabilities:			
Accounts and other payables	1,443	10,488	11,931
Net Position:			
Restricted for OPEB Benefits		6,109,331	6,109,331
Restricted for Pension Benefits	540,447		540,447
Total Net Position	$ 540,447	$ 6,109,331	$ 6,649,778

TOWN OF WATERFORD, CONNECTICUT
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
PENSION AND OTHER EMPLOYEE BENEFIT TRUST FUNDS
FOR THE YEAR ENDED JUNE 30, 2020

	Pension Trust Fund	OPEB Trust Fund	Total
Additions:			
Contributions:			
Employer	$ 89,953	$ 1,614,570	$ 1,704,523
Investment income:			
Net appreciation in fair value of investments	32,400	300,988	333,388
Total additions	122,353	1,915,558	2,037,911
Deductions:			
Benefit payments	111,229	855,957	967,186
Administration	5,958	7,242	13,200
Total deductions	117,187	863,199	980,386
Change in Net Position	5,166	1,052,359	1,057,525
Net Position at Beginning of Year	535,281	5,056,972	5,592,253
Net Position at End of Year	$ 540,447	$ 6,109,331	$ 6,649,778

TOWN OF WATERFORD, CONNECTICUT
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED JUNE 30, 2020

	Balance July 1, 2019	Additions	Deductions	Balance June 30, 2020
School Activity Fund				
Assets:				
Cash and cash equivalents	$ 246,959	$ 281,009	$ 315,371	$ 212,597
Investments	24,584	187		24,771
Total Assets	$ 271,543	$ 281,196	$ 315,371	$ 237,368
Liabilities:				
Deposits held for others	$ 271,543	$ 281,196	$ 315,371	$ 237,368
Student Scholarship Fund				
Assets:				
Cash and cash equivalents	$ 73,270	$ 82,135	$ 116,600	$ 38,805
Investments	253,274	2,005		255,279
Total Assets	$ 326,544	$ 84,140	$ 116,600	$ 294,084
Liabilities:				
Deposits held for others	$ 326,544	$ 84,140	$ 116,600	$ 294,084
Performance Bonds				
Assets:				
Cash and cash equivalents	$ 385,675	$ 129,096	$ 71,156	$ 443,615
Liabilities:				
Deposits held for others	$ 385,675	$ 129,096	$ 71,156	$ 443,615
Total Agency Funds				
Assets:				
Cash and cash equivalents	$ 705,904	$ 492,240	$ 503,127	$ 695,017
Investments	277,858	2,192		280,050
Total Assets	$ 983,762	$ 494,432	$ 503,127	$ 975,067
Liabilities:				
Deposits held for others	$ 983,762	$ 494,432	$ 503,127	$ 975,067

Statistical Section

Statistical Section Information

The objectives of statistical section information are to provide financial statement users with additional historical perspective, context and detail to assist in using the information in the financial statements, notes to financial statements and required supplementary information to understand and assess economic condition.

Statistical section information is presented in the following categories:

- *Financial trends information* is intended to assist users in understanding and assessing how financial position has changed over time.

- *Revenue capacity information* is intended to assist users in understanding and assessing the factors affecting the ability to generate *own-source revenues* (property taxes, charges for services, etc.).

- *Debt capacity information* is intended to assist users in understanding and assessing debt burden and the ability to issue additional debt.

- *Demographic and economic information* is intended 1) to assist users in understanding the socioeconomic environment and 2) to provide information that facilitates comparisons of financial statement information over time and among governments.

- *Operating information* is intended to provide contextual information about operations and resources to assist readers in using financial statement information to understand and assess economic condition.

The accompanying tables are presented in the above order. Refer to the Table of Contents for applicable page number locations.

Sources: Unless otherwise noted, the information in the tables is derived from the comprehensive annual financial reports for the relevant year.

TABLE 1

TOWN OF WATERFORD, CONNECTICUT
NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS
(In Thousands)

	FISCAL YEAR									
	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Governmental activities:										
Net investment in capital assets	$ 177,425	$ 172,217	$ 172,063	$ 172,024	$ 174,397	$ 174,913	$ 173,491	$ 178,578	$ 176,727	$ 172,218
Restricted	127	135	137	145	130	216	178	169	139	532
Unrestricted	(19,134)	(13,040)	(11,532)	(5,839)	(10,913)	(5,725)	5,299	3,661	5,367	9,293
Total governmental activities net position	158,418	159,312	160,668	166,330	163,614	169,404	178,968	182,408	182,233	182,043
Business-type activities:										
Net investment in capital assets	47,418	49,212	50,975	52,848	54,164	54,835	55,840	57,974	56,785	57,533
Restricted									346	
Unrestricted	4,609	4,361	3,842	3,822	3,299	2,765	2,194	1,379	794	1,260
Total business-type activities net position	52,026	53,573	54,817	56,670	57,463	57,600	58,034	59,353	57,925	58,793
Primary government:										
Net investment in capital assets	224,842	221,430	223,038	224,872	228,561	229,748	229,331	236,552	233,512	229,751
Restricted	127	135	137	145	130	216	178	169	485	532
Unrestricted	(14,525)	(8,679)	(7,690)	(2,017)	(7,614)	(2,960)	7,493	5,040	6,161	10,553
Total Primary Government Net Position	$ 210,444	$ 212,885	$ 215,485	$ 223,000	$ 221,077	$ 227,004	$ 237,002	$ 241,761	$ 240,158	$ 240,836

Notes:
(1) Schedule prepared on the accrual basis of accounting.

TABLE 2

TOWN OF WATERFORD, CONNECTICUT
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(In Thousands)

	FISCAL YEAR									
	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Expenses:										
Governmental activities:										
General government	$ 15,856	$ 15,429	$ 14,892	$ 13,745	$ 14,176	$ 13,676	$ 12,699	$ 12,041	$ 12,304	$ 11,283
Public safety	13,150	13,198	12,098	11,508	13,356	10,640	10,167	10,337	10,155	10,131
Public works	8,086	8,432	7,180	8,558	8,569	7,384	7,292	9,094	8,681	10,284
Recreation	1,941	1,773	1,020	1,763	1,897	1,822	1,741	1,706	1,646	1,992
Library	1,159	1,154	1,065	917	1,598	1,383	1,470	1,032	1,052	1,126
Social services	1,427	1,370	1,299	1,321	3,238	3,254	3,282	1,297	1,243	1,312
Education	68,539	60,142	64,680	61,805	56,442	55,882	56,593	57,492	53,735	56,266
Interest on long-term debt	2,057	2,285	2,400	2,604	2,795	3,096	2,809	2,521	886	1,124
Total governmental activities expenses	112,215	103,783	104,634	102,221	102,071	97,137	96,053	95,520	89,702	93,518
Business-type activities:										
Utilities Commission	5,399	5,217	5,740	4,945	5,172	5,178	5,666	4,531	6,004	7,109
Total primary government expenses	117,614	109,000	110,374	107,166	107,243	102,315	101,719	100,051	95,706	100,627
Program Revenues:										
Governmental activities:										
Charges for services:										
General government	1,068	1,119	1,032	1,289	1,135	1,168	1,181	1,533	1,191	1,120
Public safety	502	561	500	265	254	201	258	162	119	117
Public works	612	735	635	846	829	528	967	786	847	862
Recreation	180	232	228	217	218	213	184	173	166	150
Library	10	16	17	18	19	19	19	18	18	20
Social services	185	294	236	261	243	189	187	130	109	112
Education	533	657	611	582	592	721	728	701	767	799
Operating grants and contributions	13,901	6,171	12,205	11,261	9,056	8,874	9,940	8,859	8,878	8,504
Capital grants and contributions	658	839	2,450	3,106	1,004	6,163	1,584	6,596	5,706	2,372
Total governmental activities program revenues	17,650	10,624	17,914	17,845	13,350	18,076	15,048	18,958	17,801	14,056
Business-type activities:										
Charges for services	3,710	3,765	3,654	3,727	3,728	3,797	3,914	3,621	3,752	3,781
Operating grants and contributions						2	8			
Capital grants and contributions				417	1,307	945	423	2,685	1,383	740
Total business-type activities program revenues	3,710	3,765	3,654	4,144	5,035	4,744	4,345	6,306	5,135	4,521
Total primary government program revenues	21,360	14,389	21,568	21,989	18,385	22,820	19,393	25,264	22,936	18,577
Net (expense) revenue:										
Governmental activities	(94,565)	(93,159)	(86,720)	(84,376)	(88,721)	(79,061)	(81,005)	(76,562)	(71,901)	(79,462)
Business-type activities	(1,689)	(1,452)	(2,086)	(801)	(137)	(434)	(1,321)	1,775	(869)	(2,588)
Total Primary Government Net Expense	$ (96,254)	$ (94,611)	$ (88,806)	$ (85,177)	$ (88,858)	$ (79,495)	$ (82,326)	$ (74,787)	$ (72,770)	$ (82,050)

(Continued on next page)

TOWN OF WATERFORD, CONNECTICUT
CHANGES IN NET POSITION (CONTINUED)
LAST TEN FISCAL YEARS
(In Thousands)

TABLE 2

	FISCAL YEAR									
	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
General revenues and other changes in net position:										
Governmental activities:										
Property taxes	$ 92,136	$ 90,251	$ 87,927	$ 85,884	$ 81,996	$ 79,071	$ 76,529	$ 73,583	$ 69,204	$ 65,994
Grants and contributions not restricted to specific programs	351	353	294	771	695	830	779	953	975	1,920
Unrestricted investment earnings	1,082	1,297	686	315	185	158	137	168	222	222
Miscellaneous	197	39	145	123	54	7	120	1,687	1,689	434
Transfers	(95)	(138)	(196)					346		
Total governmental activities	93,671	91,802	88,856	87,093	82,930	80,066	77,565	76,737	72,090	68,570
Business-type activities:										
Investment earnings	47	70	37	8						
Transfers	95	138	196					(346)		
Total business-type activities	142	208	233	8	-	-	-	(346)	-	-
Total Primary Government	$ 93,814	$ 92,010	$ 89,089	$ 87,101	$ 82,930	$ 80,066	$ 77,565	$ 76,391	$ 72,090	$ 68,570
Changes in Net Position:										
Governmental activities	$ (894)	$ (1,357)	$ 2,136	$ 2,717	$ (5,791)	$ 1,005	$ (3,440)	$ 175	$ 189	$ (10,892)
Business-type activities	(1,547)	(1,244)	(1,853)	(793)	(137)	(434)	(1,321)	1,429	(869)	(2,588)
Total Primary Government	$ (2,440)	$ (2,601)	$ 283	$ 1,924	$ (5,928)	$ 571	$ (4,761)	$ 1,604	$ (680)	$ (13,480)

Notes:
(1) Schedule prepared on the accrual basis of accounting.

TABLE 3

TOWN OF WATERFORD, CONNECTICUT
FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(In Thousands)

	FISCAL YEAR									
	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
General Fund:										
Nonspendable	$ 215	$ 191	$ 158	$ 45	$ 461	$ 67	$ 29	$ 43	$ 31	$ 400
Committed							10,437	8,991	9,455	9,664
Assigned	935	287	651	366	513	369	497	569	533	714
Unassigned	18,963	16,781	13,980	13,183	10,948	10,138	1,984	2,236	891	420
Total General Fund	$ 20,113	$ 17,259	$ 14,789	$ 13,594	$ 11,922	$ 10,574	$ 12,947	$ 11,839	$ 10,910	$ 11,198
All other governmental funds:										
Nonspendable	$ 131	$ 140	$ 142	$ 145	$ 130	$ 150	$ 150	$ 126	$ 108	$ 132
Restricted	910	877	1,040	1,033	887	1,112	1,574	1,497	1,433	1,425
Committed	11,434	7,206	8,061	9,437	10,250	14,367	12,746	13,269	13,634	18,590
Assigned	1,606	1,189	900	620	364	186	149	183	248	456
Unassigned	(2,947)	(2,942)	(2,980)	(3,699)	(5,924)	(6,021)	(5,844)	(18,255)	(41,121)	(31,233)
Total All Other Governmental Funds	$ 11,135	$ 6,470	$ 7,163	$ 7,536	$ 5,707	$ 9,794	$ 8,775	$ (3,180)	$ (25,698)	$ (10,630)

TOWN OF WATERFORD, CONNECTICUT
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(In Thousands)

	FISCAL YEAR									
	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Revenues:										
Property taxes, interest and liens	$ 92,060	$ 91,062	$ 87,828	$ 86,168	$ 81,756	$ 78,907	$ 76,356	$ 73,304	$ 68,990	$ 65,896
System benefit charge		-								1,088
Intergovernmental	11,397	12,198	10,197	15,149	11,367	12,055	13,140	16,929	13,903	11,951
Assessments and connections	123	53	70	33	95	1	145	50	7	66
Licenses and permits	1,641	1,737	1,624	1,175	1,021	1,040	1,028	1,387	1,043	880
Fines, penalties and charges for services	1,382	1,771	1,591	1,806	1,524	1,511	1,524	1,389	1,511	1,686
Investment earnings	1,020	1,254	659	304	181	156	135	166	220	220
Other	276	134	162	708	740	1,002	1,393	2,023	1,730	1,246
Total revenues	107,898	108,209	102,131	105,343	96,684	94,672	93,721	95,248	87,404	83,033
Expenditures:										
General government	14,164	13,453	13,480	13,493	13,180	12,290	11,837	11,409	11,394	9,734
Public safety	10,615	10,737	10,248	10,053	10,022	9,690	9,269	9,055	8,636	8,424
Public works	4,385	4,822	4,341	4,763	4,435	4,401	4,863	5,503	4,804	5,137
Recreation	1,465	1,412	1,382	1,728	1,634	1,670	1,645	1,533	1,481	1,844
Library	1,007	1,022	1,003	1,037	1,546	1,438	1,465	1,032	1,024	993
Social services	1,113	1,199	1,242	1,244	2,990	3,187	3,104	1,165	1,119	1,127
Education	58,697	58,885	55,761	56,983	50,786	50,850	50,512	51,428	50,163	48,210
Capital outlay	11,637	7,314	6,424	5,156	7,414	5,438	9,025	21,885	37,732	17,838
Debt service:										
Principal	5,145	5,020	4,980	4,585	4,430	4,005	2,670	2,015	1,265	1,250
Interest	2,355	2,565	2,449	2,937	2,985	3,057	2,601	2,481	781	1,252
Total expenditures	110,584	106,431	101,310	101,979	99,422	96,026	96,991	107,506	118,399	95,809
Excess of revenues over (under) expenditures	(2,686)	1,777	821	3,364	(2,738)	(1,354)	(3,270)	(12,258)	(30,995)	(12,776)
Other financing sources (uses):										
Transfers in	5,975	4,978	4,834	5,274	3,509	6,646	3,776	4,079	7,399	3,263
Transfers out	(5,975)	(4,978)	(4,834)	(5,274)	(3,509)	(6,646)	(3,776)	(3,733)	(7,399)	(3,263)
Bonds and notes issued	19,085			14,585			15,930	33,750	15,640	14,000
Bond and notes premium	1,609			2,842			404	1,608		
Payment to refunding bond escrow agent	(10,490)			(17,289)						
Total other financing sources (uses)	10,204	-	-	138	-	-	16,334	35,704	15,640	14,000
Net change in fund balances	7,519	1,777	821	3,502	(2,738)	(1,354)	13,064	23,446	(15,355)	1,224
Fund Balances at Beginning of Year	23,729	21,952	21,131	17,629	20,367	21,721	8,657	(14,789)	566	(658)
Fund Balances at End of Year	$ 31,248	$ 23,729	$ 21,952	$ 21,131	$ 17,629	$ 20,367	$ 21,721	$ 8,657	$ (14,789)	$ 566
Debt Service as a Percentage of Noncapital Expenditures	8.20%	8.29%	8.49%	8.42%	8.77%	8.45%	6.37%	5.54%	2.60%	3.32%

TOWN OF WATERFORD, CONNECTICUT
ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS
(In Thousands)

TABLE 5

Fiscal Year Ended June 30	Grand List Year October 1	Real Estate			Personal Property	Motor Vehicles	Less: Exemptions	Total Taxable Assessed Value	Total Direct Tax Rate (Mill Rate)	Estimated Actual Taxable Value
		Residential	Commercial	Industrial						
2020	2018	$ 1,490,621	$ 820,308	$ 333,682	$ 843,989	$ 156,473	$ 344,559	$ 3,300,514	27.98	$ 4,715,019
2019	2017	1,487,852	818,493	333,099	834,617	155,805	339,574	3,290,292	27.42	4,700,417
2018	2016	1,469,387	410,093	734,321	814,973	152,334	342,048	3,239,060	27.03	4,627,229
2017	2015	1,463,583	399,505	734,321	791,659	150,220	345,424	3,193,864	26.78	4,562,663
2016	2014	1,460,280	404,196	734,321	760,024	149,335	349,274	3,158,882	25.83	4,512,689
2015	2013	1,447,859	402,598	738,064	803,517	149,082	343,699	3,197,421	24.80	4,567,744
2014	2012	1,447,758	430,568	799,766	789,947	146,841	441,933	3,172,947	24.08	4,532,781
2013	2011	1,894,137	433,114	781,274	799,238	148,736	343,864	3,712,635	19.77	5,303,764
2012	2010	1,894,682	424,348	784,968	799,628	142,437	346,231	3,699,832	18.79	5,285,474
2011	2009	1,889,773	427,550	777,795	782,269	137,739	346,740	3,668,386	18.04	5,240,551

Source: Assessor's Office - Town of Waterford

Notes: (1) Revaluation October 1, 2012

TOWN OF WATERFORD, CONNECTICUT
PRINCIPAL PROPERTY TAXPAYERS
CURRENT YEAR AND NINE YEARS AGO
(In Thousands)

TABLE 6

Business Name	Nature of Business	2018 GL Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	2009 GL Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
Dominion Nuclear Connecticut	Nuclear Power	$ 1,115,641	1	33.80%	$ 1,056,996	1	28.81%
CL&P/Yankee Gas	Utility	88,817	2	2.69%			0.00%
Crystal Mall	Shopping Center	30,690	3	0.93%	72,795	2	1.98%
Centro GA	Shopping Center	29,145	4	0.88%	30,951	5	0.84%
Mass Municipal	Business Corp	25,636	5	0.78%	11,850	8	0.32%
Chase Crossroads & Waterford Plaza	Shopping Center	13,977	6	0.42%	27,062	6	0.74%
Charter Oak Federal Credit Union	Banking Headquarters	13,436	7	0.41%			0.00%
Walmart	Shopping Center	12,284	8	0.37%	17,067	7	0.47%
Sonalysts Inc.	Government Contractor	12,184	9	0.37%	11,458	10	0.31%
VTR Northeast Holdings LLC	Healthcare	11,816	10	0.36%			0.00%
Total		$ 1,353,624,793		41.01%	$ 1,228,179		33.48%

Source: Town of Waterford, Office of Tax Assessor

TOWN OF WATERFORD, CONNECTICUT
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS
(In Thousands)

TABLE 7

Fiscal Year Ended June 30	Tax Rate in Mills	Taxes Levied for the Fiscal Year	Tax Levy Adjustment	Adjusted Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
					Amount	Percentage		Amount	Percentage
2020	27.98	$ 92,085	$ (573)	$ 91,512	$ 91,644	99.43%	$	$ 91,644	99.52%
2019	27.42	90,489	(188)	90,301	89,774	99.21%	477	90,251	99.74%
2018	27.03	87,763	(219)	87,544	86,952	99.08%	327	87,279	99.45%
2017	26.78	85,757	(185)	85,572	85,025	99.15%	474	85,499	99.70%
2016	25.83	81,681	(126)	81,555	80,913	99.06%	319	81,232	99.60%
2015	24.80	79,312	(367)	78,945	78,331	98.76%	293	78,624	99.59%
2014	24.08	76,344	(448)	75,896	75,511	98.91%	181	75,692	99.73%
2013	19.77	73,354	(150)	73,204	72,501	98.84%	562	73,063	99.81%
2012	18.79	69,485	(263)	69,222	68,573	98.69%	537	69,110	99.84%
2011	18.04	66,093	(335)	65,758	65,359	98.89%	341	65,700	99.91%

Source: Tax Collector's Report; Comprehensive Annual Financial Report

TABLE 8

TOWN OF WATERFORD, CONNECTICUT
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS
(In Thousands)

Fiscal Year	General Obligation Bonds	Capital Leases	Utility Commission	Total Primary Government	Ratio of Debt to Per Capita Income	Ratio of Debt to Taxable Assessed Value	Debt per Capita
2020	$ 73,030	$	$	$ 73,030	8.81%	2.21%	$ 3,742
2019	69,465			69,465	8.70%	2.10%	3,655
2018	74,485			74,485	9.32%	2.30%	3,919
2017	79,465			79,465	9.95%	2.49%	4,181
2016	85,715			85,715	10.68%	2.71%	4,487
2015	90,145			90,145	11.12%	2.82%	4,675
2014	94,885			94,885	11.62%	2.99%	4,884
2013	91,625			91,625	12.00%	2.47%	4,698
2012	83,640			83,640	10.94%	2.26%	4,282
2011	64,465			64,465	8.52%	1.76%	3,314

Notes: (1) Details regarding the Town's outstanding debt can be found in the notes to the financial statements.
(2) General obligation bonds includes bond anticipation notes permanently financed following year end.

TOWN OF WATERFORD, CONNECTICUT
SCHEDULE OF DEBT LIMITATION
JUNE 30, 2020
(In Thousands)

Total Tax Collections for Fiscal Year Ended June 30, 2019, Including Interest and Lien Fees	$ 90,967
Reimbursement for revenue loss on:	
State owned and private tax exempt properties	253
Property tax relief	10
Base	$ 91,230

	General Purpose	Schools	Sewers	Urban Renewal	Pension Deficit	Total
Debt Limitation:						
2-1/4 times base	$ 205,268	$	$	$	$	$
4-1/2 times base		410,535				
3-3/4 times base			342,113			
3-1/4 times base				296,498		
3 times base					273,690	
7 times base						638,610
Total debt limitation	205,268	410,535	342,113	296,498	273,690	638,610
Indebtedness:						
Bonds payable		63,030				
Bond anticipation notes	10,000					
Authorized and unissued	5,000	8,376				
Total indebtedness	15,000	71,406	-	-	-	-
Debt Limitation in Excess of Outstanding and Authorized Debt	$ 190,268	$ 339,129	$ 342,113	$ 296,498	$ 273,690	$ 638,610

Note 1: In no event shall total debt exceed seven times annual receipts from taxation. The maximum amount permitted would be $639 million.

Note 2: Bonds authorized and unissued represent bond authorizations for which bonds have been issued to partially finance the project or interim financing has been issued.

Note 3: Bond anticipation notes above consists of notes for which long-term debt was issued to replace subsequent to June 30, 2020.

TOWN OF WATERFORD, CONNECTICUT
LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS
(In Thousands)

TABLE 10

	FISCAL YEAR									
	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Debt limit	$ 638,610	$ 614,811	$ 603,200	$ 603,192	$ 572,307	$ 552,363	$ 534,504	$ 513,141	$ 482,944	$ 461,286
Total net debt applicable to limit	73,030	69,465	74,485	87,841	134,033	138,463	137,207	139,957	144,615	147,294
Legal Debt Margin	$ 565,580	$ 545,346	$ 528,715	$ 515,351	$ 438,274	$ 413,900	$ 397,297	$ 373,184	$ 338,329	$ 313,992

Total net debt applicable to the limit as a percentage of debt limit

(1) In no event shall total debt exceed seven times annual receipts from taxation.

Source: Comprehensive Annual Financial Report - Statement of Debt Limitation

Note: See Schedule of Debt Limitation on prior page for calculation of current year debt limitation

TOWN OF WATERFORD, CONNECTICUT
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS

TABLE 11

Fiscal Year	Population (1, 6)	Per Capita Personal Income (1,6)	Total Personal Income (5)	Median Age (2,6)	School Enrollment (3)	Unemployment Rate (4)
2020	18,746	$ 43,125	$ -	46	2,469	10.6%
2019	19,007	42,028	-	49	2,518	3.7%
2018	19,007	42,028	-	48	2,653	2.8%
2017	19,007	42,028	-	48	2,776	3.7%
2016	19,427	39,498	-	47	2,749	4.8%
2015	19,427	39,498	-	46	2,764	5.4%
2014	19,508	39,042	-	47	2,799	6.0%
2013	19,517	38,245	-	46	2,895	7.6%
2012	19,517	37,690	-	45	2,967	8.0%
2011	19,517	36,626	-	45	3,021	8.2%
2010	18,897	26,807	-	45	3,010	8.0%

TOWN OF WATERFORD, CONNECTICUT
PRINCIPAL EMPLOYERS
CURRENT YEAR AND NINE YEARS AGO

TABLE 12

Business Name	Nature of Business	2020 Employees	2020 Rank	2020 Percentage of Total City Employment	2011 Employees	2011 Rank	2011 Percentage of Total City Employment
Dominion Nuclear Connecticut	Nuclear Power	1,650	1	18.15%	1,650	1	16.61%
Town of Waterford	Municipality	692	2	7.61%	645	2	6.29%
Wal Mart Stores, Inc	Retail	497	3	5.47%	497	4	5.00%
Sonalysts Inc.	Government Contractor	275	4	3.02%	275	5	2.77%
Home Depot	Hardware & Lumber	200	5	2.20%	186	7	1.87%
Lowe's Home Improvement	Hardware & Lumber	160	6	1.76%	182	8	1.83%
Bayview Healthcare Center	Healthcare Facility	150	7	1.65%	225	6	2.26%
BJ's Wholesale	Retail Store	140	8	1.54%			
Coca Cola Bottling	Distributor	106	9	1.17%			
Waterford Hotel Group	Hospitality	30	10	0.33%	531	3	5.35%
Total		3,900		42.90%	4,191		41.98%

Source: Employment Data - Official Statement July 2019

TOWN OF WATERFORD, CONNECTICUT
FULL-TIME EQUIVALENT GOVERNMENT EMPLOYEES BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS

TABLE 13

	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
General government	94	92	92	92	92	92	92	93	93	95
Police	55	54	54	54	54	54	54	56	56	56
Fire	15	15	15	15	15	20	15	15	15	15
Refuse collection	6	6	6	6	6	6	5	5	5	5
Other public works	27	24	24	24	24	24	28	28	28	32
Recreation and parks	11	10	10	10	10	10	13	13	13	14
Library	21	24	24	24	24	24	23	23	23	24
Education	463	463	461	456	455	455	455	440	440	466
Total	692	688	686	681	680	685	685	673	673	707

Source: Town and Board of Education Human Resources Departments

TOWN OF WATERFORD, CONNECTICUT
OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS

TABLE 14

Function/Program	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
General Government										
Building permits issued	30	28	31	24	15	15	19	22	17	13
Building inspections conducted	330	475	490	312	195	282	408	460	223	179
Police										
Physical arrests	818	1,062	1,170	1,128	1,914	1,955	2,104	1,718	1,283	1,861
Parking violations	69	146	147	162	176	38	57	58	54	120
Traffic violations	4,102	6,344	5,162	3,509	4,066	3,691	4,937	5,046	4,431	4,371
Fire										
Emergency responses	2,900	3,930	4,167	3,860	3,896	3,668	3,624	3,823	3,297	3,520
Fires extinguished	81	47	60	62	82	60	68	61	53	62
Inspections	185	272	323	311	425	488	539	558	648	593
Refuse Collection										
Refuse collected (tons per day)	29	28	28	25	48	27	42	45	44	44
Recycleables collected (tons per day)	8	15	17	17	17	13	9	9	9	7
Other Public Works										
Street resurfacing (miles)	2	3	2	2	3	4	3	5	8	4
Potholes repaired	267	453	534	372	510	989	747	422	400	425
Recreation and Parks										
Athletic field permits issued	1,026	2,091	2,003	2,076	2,060	2,832	2,855	2,009	2,087	1,994
Community center admissions (1)	19,524	61,784	61,000	61,218	62,240	61,689	61,630	61,742	62,439	53,085
Number of program registrations	3,229	6,146	7,247	6,973	7,531	5,812	5,381	6,596	6,742	5,171
Program fees	63,933	212,071	203,612	201,084	201,885	190,780	190,485	205,803	159,623	139,427
Senior Services										
Number of program participants	24,181	47,159	47,060	45,751	43,931	45,432	44,856	45,173	46,302	48,536
Program revenue	26,771	34,138	32,040	29,135	31,074	27,988	29,911	33,573	31,653	27,341
Library										
Volumes in collection	78,250	81,782	84,904	80,254	83,023	81,283	83,076	82,460	86,105	85,430
Total volumes borrowed	151,739	193,542	200,769	209,508	218,010	232,796	242,724	236,607	231,572	234,774
**closed 3/14-6/16/20 (COVID-19)*										
Water										
New connections	25	25	28	22	7	7	8	17	16	27
Water main breaks	11	11	13	7	6	7	9	4	8	10
Average daily consumption (MGD)	2.7	2.7	2.7	2.7	2.7	2.7	2.7	2.7	2.6	2.7
Peak daily consumption (MGD)	4.7	4.7	4.6	4.6	4.6	4.6	4.6	4.6	4.5	4.6

Source: Directors at each department

TOWN OF WATERFORD, CONNECTICUT
CAPITAL ASSETS STATISTICS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS

TABLE 15

Function/Program	FISCAL YEAR 2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Police										
Stations	1	1	1	1	1	1	1	1	1	1
Zone offices	1	1	1	1	1	1	1	1	1	1
Patrol units	28	28	26	26	20	20	20	20	20	20
Fire										
Stations	5	5	5	5	5	5	5	5	5	5
Refuse Collection										
Collection trucks	6	6	6	6	6	6	6	6	6	6
Other Public Works										
Streets (miles)	121	121	121	121	121	121	121	121	121	121
Storm drain (miles)	61	61	61	61	61	61	61	61	61	61
Recreation and Parks										
Acreage	550	550	550	550	550	550	550	550	550	550
Playgrounds	5	5	5	5	5	5	5	5	5	4
Baseball/softball diamonds	15	14	14	14	14	14	14	14	14	14
Soccer/football fields	10	10	10	10	10	10	10	10	10	10
Community centers	1	1	1	1	1	1	1	1	1	1
Water										
Water main (miles)*	111	111	111	111	111	110	110	109	109	109
Fire hydrants	1,134	1,134	1,134	1,134	1,134	1,133	1,133	1,128	1,128	1,128
Storage capacity (000's of gallons)	5,800	5,800	5,800	5,800	5,800	5,800	5,800	5,800	5,800	5,800
Wastewater										
Sanitary sewers (miles)**	149.15	148.01	148.01	148.01	148.01	148.01	148.01	146.10	146.10	146.10
Pump stations	28	28	28	28	28	28	28	27	27	27

Source: Directors at each department
* Does not include service connections
** Includes lateral sewer service connections

Appendix B

TOWN OF WATERFORD, CONNECTICUT



ADOPTED BUDGET
Fiscal Year: July 1, 2020 – June 30, 2021

The following was adopted by the RTM on May 14, 2020

TOWN OF WATERFORD
GENERAL FUND BUDGET
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TOWN OF WATERFORD
GENERAL FUND - EXPENDITURE SUMMARY
2020-2021 FISCAL YEAR ADOPTED BUDGET

General Government Operations	$	**34,359,165**
Board of Education - Operating Budget	$	**50,372,315**
Capital and Debt Service:		
Current Year Capital Improvements	$	2,216,680
Transfers to Capital and Non-Recurring Expenditure	$	1,401,280
Debt Service	$	7,628,790
Total Capital and Debt Service	$	**11,246,750**
TOTAL BUDGET	$	**95,978,230**

TOWN OF WATERFORD
MILL RATE CALCULATION
FY2021 EXPENDITURES APPROVED BUDGET

Grand List

Net Taxable Grand List after BAA - 10/01/2019	3,330,956,957
Average Rate of Collections	99.1%
Net Grand List - Adj. For Rate of Collections	3,300,978,344
Value of a Mill (adjusted for rate of collections)	3,300,978

Mill Rate Calculation

Expenditures as approved by the RTM	95,978,230
Revenue from sources other than Taxes	3,970,159
Application of Fund Balance	0
Amount to Be Raised by Taxes	92,008,071
FY 2021 Mill Rate Requirement	27.87
FY 2020 Mill Rate	27.98
Mill Rate Increase/Decrease	-0.11
Percent Increase/Decrease	-0.39%

TOWN OF WATERFORD
GENERAL FUND
2020-2021 PROPOSED BUDGET REVENUE

REVENUE

revised 5/18/20

DESCRIPTION	COLUMN 1 2019 ACTUAL	COLUMN 4 BOF APPROVED FY 2020	COLUMN 3 ACTUAL RECEIVED AS OF 4/30/20	COLUMN 4 DEPT RECOMM 2020-2021	COLUMN 5 2020-2021 INCREASE/ (DECREASE)	COLUMN 6 2019/2020 PERCENTAGE INCREASE/ (DECREASE)
STATE OF CONNECTICUT - EDUCATION						
ED. COST SHARING GRANT	325,101	-	344,097	326,091	326,091	0.0%
HEALTH & WELFARE	6,074	5,771	6,147	6,000	229	4.0%
TOTAL - STATE OF CT - EDUCATION GRANTS	**331,175**	**5,771**	**350,244**	**332,091**	**326,320**	**5654.5%**
STATE OF CT - GENERAL GOVERNMENT						
PILOT-STATE-OWNED PROP.	143,075	112,039	143,075	143,075	31,036	27.7%
PILOT-DISABLED	1,903	2,161	1,873	1,873	(288)	-13.3%
PILOT-PRIVATE TAX EXEMPT PROP	109,838	36,055	109,838	109,838	73,783	204.6%
TAX RELIEF-VETERANS	9,662	10,439	8,148	8,148	(2,291)	-21.9%
COURT FINES	9,377	9,000	3,930	9,000	0	0.0%
EMERGENCY MANAGEMENT- CIVIL Defense	39,235	73,690	2,500	2,500	(71,190)	-96.6%
TELECOMMUNICATIONS PROPERTY TAX	53,895	57,844	53,702	52,000	(5,844)	-10.1%
TOWN AID ROADS	318,883	318,883	317,588	318,883	0	0.0%
SDE STATE GRANTS	14,000	14,000	14,000	14,000	0	0.0%
GRANTS FOR MUNICIPAL PROJECTS	34,255	34,255	0	34,255	0	100.0%
ENHANCED 911	22,376	22,981	22,333	22,981	0	-100.0%
TOTAL - STATE OF CT - GENERAL GOV'T GRANTS	**756,499**	**691,347**	**676,987**	**716,553**	**25,206**	**3.6%**
TOTAL STATE OF CONNECTICUT	**1,087,674**	**697,118**	**1,027,231**	**1,048,644**	**351,526**	**50.4%**

TOWN OF WATERFORD
GENERAL FUND
2020-2021 PROPOSED BUDGET REVENUE

REVENUE

revised 5/18/20

DESCRIPTION	COLUMN 1 2019 ACTUAL	COLUMN 4 BOF APPROVED FY 2020	COLUMN 3 ACTUAL RECEIVED AS OF 4/30/20	COLUMN 4 DEPT RECOMM 2020-2021	COLUMN 5 2020-2021 INCREASE/ (DECREASE)	COLUMN 6 2019/2020 PERCENTAGE INCREASE/ (DECREASE)
TOTAL STATE AND FEDERAL	**1,087,674**	**697,118**	**1,027,231**	**1,048,644**	**351,526**	**50.4%**
OTHER SOURCES - EDUCATION						
TUITION	1,365	0	61,480	183,450	183,450	0.0%
RENT AND MISCELLANEOUS	6,532	5,261	3,959	5,910	649	12.3%
TOTAL EDUCATION	**7,897**	**5,261**	**65,439**	**189,360**	**184,099**	**3499.3%**
OTHER SOURCES - GENERAL GOVERNMENT						
RECREATION & PARKS COMM.	211,868	203,000	162,829	150,000	(53,000)	-26.1%
COMMUNITY USE OF SCHOOLS	20,039	0	16,347	0	0	#DIV/0!
BUILDING INSPECTOR	379,096	325,000	286,856	325,000	0	0.0%
LICENSES, FEES, PERMITS & FINES	22,090	21,797	10,286	21,797	0	0.0%
LIBRARY	15,797	17,882	10,292	16,810	(1,072)	-6.0%
WATER MAIN ASSESSMENTS	4,783	0	281		0	0.0%
SALE OF EQUIPMENT	7,650	0	1,850		0	#DIV/0!
SCRRRA REBATE	7,843	0	2,252		0	0.0%
NEW LONDON RADIO COMM. NETWORK USE FEE	113,230	114,000	114,000	114,000	0	0.0%
ALARM PENALTIES	450	1,000	50	0	(1,000)	-100.0%
BULKY WASTE FEES	106,720	100,000	69,686	100,000	0	0.0%
MISCELLANEOUS	57,842	50,000	29,770	50,000	0	0.0%
CONVEYANCE TAX	312,126	200,000	252,713	200,000	0	0.0%
REGIONAL COMMUNICATION CTR.	6,081	6,000	1,500	6,000	0	0.0%
SEWER ASSESSMENTS	22,444	0	4,837	0	0	#DIV/0!
P&Z, ZBA & CONSERVATION	50,780	44,000	23,208	44,000	0	0.0%
TOWN CLERK'S FEES	163,497	175,000	95,102	150,000	(25,000)	-14.3%
UTILITY COMMISSION LIEN FEES	12,560	10,000	3,860	10,000	0	0.0%
COMMERCIAL TIPPING FEES	319,083	300,000	207,807	300,000	0	0.0%
RECYCLING	59,835	50,000	26,030	50,000	0	0.0%
UNLIQUIDATED PRIOR YEAR ENCUMBRANCES	38,199	100	22,112	100	0	0.0%
RENTALS	182,288	150,940	83,681	150,940	0	0.0%
AMBULANCE OPERATING SUBSIDY	202,504	214,896	168,754	12,000	(202,896)	-94.4%

TOWN OF WATERFORD
GENERAL FUND
2020-2021 PROPOSED BUDGET REVENUE

REVENUE

revised 5/18/20

DESCRIPTION	COLUMN 1 2019 ACTUAL	COLUMN 4 BOF APPROVED FY 2020	COLUMN 3 ACTUAL RECEIVED AS OF 4/30/20	COLUMN 4 DEPT RECOMM 2020-2021	COLUMN 5 2020-2021 INCREASE/ (DECREASE)	COLUMN 6 2019/2020 PERCENTAGE INCREASE/ (DECREASE)
SENIOR SERVICES	34,079	30,880	37,724	30,880	0	0.0%
VERSA KART/BLUE BOX SALES	6,220	4,500	2,590	4,500	0	0.0%
EUGENE O'NEILL GATE RECEIPTS	28,891	19,984	0	0	(19,984)	100.0%
BOE HUMAN RESOURCES OFFSET	15,209	15,209	15,665	15,628	419	2.8%
YSB BOE CLERICAL SUBSIDY	5,000	5,000	5,000	5,000	0	0.0%
TOTAL GENERAL GOVERNMENT	**4,181,100**	**2,684,188**	**2,542,118**	**2,382,155**	**-302,033**	**-11.3%**
TOTAL OTHER SOURCES	**4,188,997**	**2,689,449**	**2,607,557**	**2,571,515**	**(117,934)**	**-4.4%**
TOTAL - REVENUE EXCLUSIVE OF TAXES	**5,276,671**	**3,386,567**	**3,634,788**	**3,620,159**	**233,592**	**6.9%**
PROPERTY TAXES						
CURRENT YEAR TAXES	89,833,467	91,530,936	91,477,070	91,562,639	31,703	0.0%
PRIOR YEAR TAXES	716,240	350,000	257,569	350,000	0	0.0%
TOTAL PROPERTY TAXES	**90,549,707**	**91,880,936**	**91,734,639**	**91,912,639**	**31,703**	**0.0%**
FUND BALANCE APPLIED	0	0	0	0	0	0.0%
GRAND TOTAL REVENUES	**95,826,378**	**95,267,503**	**95,369,427**	**95,532,798**	**265,295**	**0.3%**

TOWN OF WATERFORD
GENERAL FUND EXPENDITURES
2020-2021 PROPOSED BUDGET

DEPT/AGENCY: DEPARTMENTAL SUMMARY

LINE ITEM	DESCRIPTION	COLUMN 1 2018/2019 ACTUAL EXPENDED	COLUMN 2 2019/2020 RTM APPROP.	COLUMN 3 2019/2020 ADDITIONAL/ TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENCUMB AS OF 1/1/20	COLUMN 5 2020/2021 DEPT/ AGENCY REQUEST	COLUMN 6 2020/2021 APPROVED BD/COMM.	COLUMN 7 2020/2021 RECOMMENDED BD OF SELECTMEN	COLUMN 8 2020/2021 RECOMMENDED BD OF FINANCE	COLUMN 9 2020/2021 RTM APPROVED
GENERAL GOVERNMENT:										
10101	BOARD OF SELECTMEN	242,549	201,323	200	93,705	201,320	201,320	201,320	201,320	201,320
10102	REGISTRARS OF VOTERS	82,295	72,082	0	42,489	74,279	74,279	74,279	74,279	74,279
10103	BOARD OF FINANCE	61,301	64,312	0	50,455	61,700	66,000	66,000	66,000	66,000
10104	ASSESSOR	318,303	283,613	0	143,208	283,613	283,613	283,613	283,613	283,613
10105	BD. OF ASSESSMENT APPEALS	909	2,168	0	45	1,588	1,588	1,588	1,588	1,588
10106	TAX COLLECTOR	209,122	204,217	0	109,759	206,557	206,557	206,156	206,156	206,156
10107	FINANCE DEPARTMENT	680,518	702,300	0	316,625	701,270	701,270	701,270	701,270	701,270
10108	LEGAL DEPARTMENT	302,412	298,000	0	119,814	298,000	298,000	298,000	298,000	298,000
10109	TOWN CLERK	252,715	265,690	0	142,463	267,309	267,309	267,309	267,309	267,309
10110	PLANNING & ZONING	595,632	638,753	0	273,763	629,267	629,267	629,267	629,267	629,267
10111	BUILDING MAINTENANCE	193,856	236,965	0	95,588	253,045	253,045	253,045	253,045	253,045
10112	INSURANCE	4,590,811	4,630,704	0	4,223,296	4,658,000	4,658,000	4,658,000	4,658,000	4,658,000
10113	ECONOMIC DEVELOPMENT COMM	7,050	9,298	0	6,831	8,576	8,576	8,576	8,576	8,576
10114	CONSERVATION COMMISSION	13,409	18,250	0	16,333	18,250	18,250	18,250	18,250	18,250
10115	ZONING BOARD OF APPEALS	2,501	4,310	0	1,653	4,310	4,310	4,310	4,310	4,310
10116	RETIREMENT COMMISSION	5,048,167	5,481,235	0	3,153,027	6,282,978	6,282,978	6,282,978	5,982,978	5,982,978
10117	REPRESENTATIVE TOWN MTG.	17,887	18,453	0	15,803	19,453	19,453	19,453	19,453	18,953
10118	BUILDING DEPARTMENT	278,059	289,225	0	135,489	289,423	289,423	289,423	289,423	289,423
10119	YOUTH & FAMILY SERVICES	223,023	245,214	0	119,028	244,743	244,743	244,743	244,743	244,743
10120	SOC. SVC. GRANTS/MISC.	82,006	83,691	0	78,659	84,530	83,730	81,780	81,780	81,780
10121	CONTINGENCY	0	250,000	(200)	0	265,000	265,000	265,000	265,000	265,000
10122	EMERGENCY MANAGEMENT	1,306,116	1,130,028	0	590,582	1,087,258	1,087,258	1,087,258	1,087,258	1,087,258
10123	FIRE SERVICES	2,951,961	3,102,257	0	1,575,685	3,102,392	3,102,392	3,102,392	3,101,562	3,101,562
10129	POLICE DEPARTMENT	6,343,478	6,317,255	0	3,176,808	6,450,741	6,450,741	6,450,741	6,450,741	6,450,741
10130	PUBLIC WORKS DEPARTMENT	4,655,491	4,689,098	0	2,662,011	4,689,207	4,689,207	4,689,207	4,689,207	4,689,207
10132	CONSERVATION OF HEALTH	140,774	140,082	0	140,082	139,197	139,197	139,197	139,197	139,197
10133	PUBLIC HEALTH NURSING SERV.	27,640	27,640	0	8,261	27,820	27,820	27,820	27,820	27,820
10135	SENIOR CITIZENS COMMISSION	510,258	535,411	0	264,907	548,127	548,127	548,127	548,127	548,127
10136	WATERFORD PUBLIC LIBRARY	1,022,462	1,072,610	0	519,096	1,073,193	1,073,193	1,073,193	1,073,193	1,069,663
10137	RECREATION & PARKS COMM.	1,412,921	1,519,608	0	756,659	1,519,608	1,519,608	1,519,608	1,519,608	1,511,615
10141	FLOOD & EROSION CONTROL BD	335	2,138	0	277	2,138	2,138	2,138	2,138	2,138
10143	ETHICS COMMISSION	487	723	0	403	650	650	650	650	650
10145	HUMAN RESOURCES DEPT.	210,312	266,233	0	101,885	266,233	266,233	266,233	266,233	266,233
10146	COMMUNITY USE OF SCHOOLS	258,378	172,252	0	172,252	86,126	86,126	86,126	86,126	86,126
10147	INFORMATION TECHNOLOGY	249,908	806,643	0	669,560	824,968	824,968	824,968	824,968	824,968
TOTAL GENERAL GOV'T OPERATIONS		**32,293,046**	**33,781,781**	**0**	**19,776,501**	**34,670,869**	**34,674,369**	**34,672,018**	**34,371,188**	**34,359,165**
BOARD OF EDUCATION:										
10160	OPERATING BUDGET	48,256,233	49,337,064	0	23,810,108	50,842,315	50,842,315	50,842,315	50,842,315	50,372,315
TOTAL BOE OPERATIONS		**48,256,233**	**49,337,064**	**0**	**23,810,108**	**50,842,315**	**50,842,315**	**50,842,315**	**50,842,315**	**50,372,315**
CAPITAL AND DEBT SERVICE:										
10138	CURRENT YEAR CAPITAL IMPR.	2,575,339	2,542,510	0	2,542,510	3,530,436	2,529,920	2,529,920	2,216,680	2,216,680
10139	DEBT SERVICE	7,585,439	7,532,839	0	4,674,619	7,628,790	7,628,790	7,628,790	7,628,790	7,628,790
10140	TRANS TO CAP & NON-REC.	2,273,447	2,073,309	0	2,073,309	6,821,909	6,821,909	2,048,480	1,401,280	1,401,280
TOTAL CAPITAL & DEBT SERVICE		**12,434,225**	**12,148,658**	**0**	**9,290,438**	**17,981,135**	**16,980,619**	**12,207,190**	**11,246,750**	**11,246,750**
TOTAL GENERAL FUND		**92,983,504**	**95,267,503**	**0**	**52,877,047**	**103,494,319**	**102,497,303**	**97,721,523**	**96,460,253**	**95,978,230**

TOWN OF WATERFORD
GENERAL FUND
2020-2021 PROPOSED BUDGET

DEPT/AGENCY: 10101 BOARD OF SELECTMEN

LINE ITEM	DESCRIPTION	COLUMN 1 2018/2019 ACTUAL EXPENDED	COLUMN 2 2019/2020 RTM APPROP.	COLUMN 3 2019/2020 ADDITIONAL/ TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENCUMB AS OF 1/1/20	COLUMN 5 2020/2021 DEPT/ AGENCY REQUEST	COLUMN 6 2020/2021 APPROVED BD/COMM.	COLUMN 7 2020/2021 RECOMMENDED BD OF SELECTMEN	COLUMN 8 2020/2021 RECOMMENDED BD OF FINANCE	COLUMN 9 2020/2021 RTM APPROVED	
PERSONNEL COSTS											
51010	FIRST SELECTMAN	103,115	105,694		50,759	107,596	107,596	107,596	107,596	107,596	0
51020	OTHER SELECTMEN	3,368	3,604		1,856	3,669	3,669	3,669	3,669	3,669	0
51110	ADMINISTRATION	67,946	69,497		33,080	69,497	69,497	69,497	69,497	69,497	0
51210	CLERICAL/TECHNICAL	0	150		0	75	75	75	75	75	0
51810	OVERTIME	0	0		0	0	0	0	0	0	0
51920	F.I.C.A	12,513	13,691		6,194	13,690	13,690	13,690	13,690	13,690	0
SUBTOTAL		**186,942**	**192,636**	**0**	**91,889**	**194,527**	**194,527**	**194,527**	**194,527**	**194,527**	0
											0
SERVICES											0
52010	ADVERTISING	0	200		0	100	100	100	100	100	0
52020	POSTAGE	32	125	200	235	75	75	75	75	75	0
52030	PROFESSIONAL FEES	52,942	5,000		396	3,680	3,680	3,680	3,680	3,680	0
52040	SERVICE CONT & REPAIRS	1,261	1,582		704	1,300	1,300	1,300	1,300	1,300	0
52050	DUES, CONF., & EDUCATION	205	150		0	150	150	150	150	150	0
52070	REIMBURSABLE EXPENSE	365	480		150	370	370	370	370	370	0
SUBTOTAL		**54,805**	**7,537**	**200**	**1,485**	**5,675**	**5,675**	**5,675**	**5,675**	**5,675**	0
											0
MATERIALS & SUPPLIES											0
53020	OTHER SUPPLIES	85	150		24	150	150	150	150	150	0
53090	FUELS & LUBRICANTS	717	1,000		307	968	968	968	968	968	0
SUBTOTAL		**802**	**1,150**	**0**	**331**	**1,118**	**1,118**	**1,118**	**1,118**	**1,118**	0
											0
DEPARTMENT TOTAL		**242,549**	**201,323**	**200**	**93,705**	**201,320**	**201,320**	**201,320**	**201,320**	**201,320**	0

TOWN OF WATERFORD
GENERAL FUND
2020-2021 PROPOSED BUDGET

DEPT/AGENCY: 10102 REGISTRARS OF VOTERS

LINE ITEM	DESCRIPTION	COLUMN 1 2018/2019 ACTUAL EXPENDED	COLUMN 2 2019/2020 RTM APPROP.	COLUMN 3 2019/2020 ADDITIONAL/ TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENCUMB AS OF 1/1/20	COLUMN 5 2020/2021 DEPT/ AGENCY REQUEST	COLUMN 6 2020/2021 APPROVED BD/COMM.	COLUMN 7 2020/2021 RECOMMENDED BD OF SELECTMEN	COLUMN 8 2020/2021 RECOMMENDED BD OF FINANCE	COLUMN 9 2020/2021 RTM APPROVED
PERSONNEL COSTS										
51010	ELECTED OFFICIALS	45,311	46,444		23,222	47,280	47,280	47,280	47,280	47,280
51310	VOTER REGISTRATION	3,173	3,500		1,649	3,500	3,500	3,500	3,500	3,500
51320	ELECTION ACTIVITIES	16,012	6,645		6,189	8,240	8,240	8,240	8,240	8,240
51920	F.I.C.A	4,934	4,329		2,376	4,515	4,515	4,515	4,515	4,515
SUBTOTAL		**69,430**	**60,918**	**0**	**33,436**	**63,535**	**63,535**	**63,535**	**63,535**	**63,535**
SERVICES										
52010	ADVERTISING	0	1		0	1	1	1	1	1
52020	POSTAGE	1,587	1,200		490	1,400	1,400	1,400	1,400	1,400
52040	SERVICE CONT. & REPAIRS	2,030	2,000		2,000	2,000	2,000	2,000	2,000	2,000
52050	DUES, CONF., & EDUCATION	630	1,290		650	1,220	1,220	1,220	1,220	1,220
52070	REIMBURSABLE EXPENSE	762	693		578	878	878	878	878	878
52080	TELEPHONE	477	300		0	100	100	100	100	100
SUBTOTAL		**5,486**	**5,484**	**0**	**3,718**	**5,599**	**5,599**	**5,599**	**5,599**	**5,599**
MATERIALS & SUPPLIES										
53020	OTHER SUPPLIES	7,379	5,679		5,335	5,144	5,144	5,144	5,144	5,144
SUBTOTAL		**7,379**	**5,679**	**0**	**5,335**	**5,144**	**5,144**	**5,144**	**5,144**	**5,144**
EQUIPMENT										
54180	VOTING MACHINE	0	1		0	1	1	1	1	1
SUBTOTAL		**0**	**1**	**0**	**0**	**1**	**1**	**1**	**1**	**1**
DEPARTMENT TOTAL		**82,295**	**72,082**	**0**	**42,489**	**74,279**	**74,279**	**74,279**	**74,279**	**74,279**

TOWN OF WATERFORD
GENERAL FUND
2020-2021 PROPOSED BUDGET

DEPT/AGENCY: 10103 BOARD OF FINANCE

LINE ITEM	DESCRIPTION	COLUMN 1 2018/2019 ACTUAL EXPENDED	COLUMN 2 2019/2020 RTM APPROP.	COLUMN 3 2019/2020 ADDITIONAL/ TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENCUMB AS OF 1/1/20	COLUMN 5 2020/2021 DEPT/ AGENCY REQUEST	COLUMN 6 2020/2021 APPROVED BD/COMM.	COLUMN 7 2020/2021 RECOMMENDED BD OF SELECTMEN	COLUMN 8 2020/2021 RECOMMENDED BD OF FINANCE	COLUMN 9 2020/2021 RTM APPROVED
PERSONNEL COSTS										
51210	CLERICAL/TECHNICAL	2,267	3,536		423	4,100	4,100	4,100	4,100	4,100
51920	F.I.C.A	173	271		32	300	300	300	300	300
SUBTOTAL		**2,440**	**3,807**	**0**	**455**	**4,400**	**4,400**	**4,400**	**4,400**	**4,400**
SERVICES										
52010	ADVERTISING	1,953	2,350		0	2,300	2,300	2,300	2,300	2,300
52030	PROFESSIONAL FEES	56,900	58,100		50,000	55,000	59,300	59,300	59,300	59,300
52070	REIMBURSABLE EXPENSE	0	25		0					0
SUBTOTAL		**58,853**	**60,475**	**0**	**50,000**	**57,300**	**61,600**	**61,600**	**61,600**	**61,600**
MATERIALS & SUPPLIES										
53010	OFFICE SUPPLIES	8	30		0				0	0
SUBTOTAL		**8**	**30**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
DEPARTMENT TOTAL		**61,301**	**64,312**	**0**	**50,455**	**61,700**	**66,000**	**66,000**	**66,000**	**66,000**

TOWN OF WATERFORD
GENERAL FUND
2020-2021 PROPOSED BUDGET

DEPT/AGENCY: 10104 ASSESSOR

LINE ITEM	DESCRIPTION	COLUMN 1 2018/2019 ACTUAL EXPENDED	COLUMN 2 2019/2020 RTM APPROP.	COLUMN 3 2019/2020 ADDITIONAL/ TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENCUMB AS OF 1/1/20	COLUMN 5 2020/2021 DEPT/ AGENCY REQUEST	COLUMN 6 2020/2021 APPROVED BD/COMM.	COLUMN 7 2020/2021 RECOMMENDED BD OF SELECTMEN	COLUMN 8 2020/2021 RECOMMENDED BD OF FINANCE	COLUMN 9 2020/2021 RTM APPROVED
PERSONNEL COSTS										
51110	ADMINISTRATION	198,572	196,788		97,795	196,788	196,788	196,788	196,788	196,788
51210	CLERICAL/TECHNICAL	57,490	58,818		31,733	58,818	58,818	58,818	58,818	58,818
51810	OVERTIME	2,327	2,697		0	0	0	0	0	0
51910	FRINGE BENEFITS	0	0		0	2,697	2,697	2,697	2,697	2,697
51920	F.I.C.A	19,380	19,761		9,595	19,761	19,761	19,761	19,761	19,761
SUBTOTAL		**277,770**	**278,064**	**0**	**139,122**	**278,064**	**278,064**	**278,064**	**278,064**	**278,064**
SERVICES										
52010	ADVERTISING	245	650		242	650	650	650	650	650
52020	POSTAGE	353	744		110	744	744	744	744	744
52030	PROFESSIONAL FEES	24,243	0		478	0	0	0	0	0
52040	SERVICE CONT & REPAIRS	13,513	1,680		2,319	1,680	1,680	1,680	1,680	1,680
52050	DUES, CONF., & EDUCATION	1,040	1,825		880	1,825	1,825	1,825	1,825	1,825
52070	REIMBURSABLE EXPENSE	0	0		0	0	0	0	0	0
SUBTOTAL		**39,394**	**4,899**	**0**	**4,029**	**4,899**	**4,899**	**4,899**	**4,899**	**4,899**
MATERIALS & SUPPLIES										
53020	OTHER SUPPLIES	99	150		57	150	150	150	150	150
53200	PRICING BOOKS	1,040	500		0	500	500	500	500	500
SUBTOTAL		**1,139**	**650**	**0**	**57**	**650**	**650**	**650**	**650**	**650**
						0	**0**	**0**	**0**	
DEPARTMENT TOTAL		**318,303**	**283,613**	**0**	**143,208**	**283,613**	**283,613**	**283,613**	**283,613**	**283,613**

TOWN OF WATERFORD
GENERAL FUND
2020-2021 PROPOSED BUDGET

DEPT/AGENCY: 10105 BD. OF ASSESSMENT APPEALS

LINE ITEM	DESCRIPTION	COLUMN 1 2018/2019 ACTUAL EXPENDED	COLUMN 2 2019/2020 RTM APPROP.	COLUMN 3 2019/2020 ADDITIONAL/ TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENCUMB AS OF 1/1/20	COLUMN 5 2020/2021 DEPT/ AGENCY REQUEST	COLUMN 6 2020/2021 APPROVED BD/COMM.	COLUMN 7 2020/2021 RECOMMENDED BD OF SELECTMEN	COLUMN 8 2020/2021 RECOMMENDED BD OF FINANCE	COLUMN 9 2020/2021 RTM APPROVED
PERSONNEL COSTS										
51010	ELECTED OFFICIALS	300	300		0	300	300	300	300	300
51210	CLERICAL/TECHNICAL	232	831		39	664	664	664	664	664
51920	F.I.C.A	41	87		3	74	74	74	74	74
SUBTOTAL		**573**	**1,218**	**0**	**42**	**1,038**	**1,038**	**1,038**	**1,038**	**1,038**
SERVICES										
52010	ADVERTISING	319	500		0	350	350	350	350	350
52020	POSTAGE	17	150		3	50	50	50	50	50
52050	DUES, CONF., & EDUCATION	0	300		0	150	150	150	150	150
SUBTOTAL		**336**	**950**	**0**	**3**	**550**	**550**	**550**	**550**	**550**
DEPARTMENT TOTAL		**909**	**2,168**	**0**	**45**	**1,588**	**1,588**	**1,588**	**1,588**	**1,588**

TOWN OF WATERFORD
GENERAL FUND
2020-2021 PROPOSED BUDGET

DEPT/AGENCY: 10106 TAX COLLECTOR

LINE ITEM	DESCRIPTION	COLUMN 1 2018/2019 ACTUAL EXPENDED	COLUMN 2 2019/2020 RTM APPROP.	COLUMN 3 2019/2020 ADDITIONAL/ TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENCUMB AS OF 1/1/20	COLUMN 5 2020/2021 DEPT/ AGENCY REQUEST	COLUMN 6 2020/2021 APPROVED BD/COMM.	COLUMN 7 2020/2021 RECOMMENDED BD OF SELECTMEN	COLUMN 8 2020/2021 RECOMMENDED BD OF FINANCE	COLUMN 9 2020/2021 RTM APPROVED
PERSONNEL COSTS										
51010	ELECTED OFFICIALS	81,711	83,754		40,266	85,262	85,262	85,262	85,262	85,262
51210	CLERICAL/TECHNICAL	77,066	78,192		38,248	77,769	77,769	77,769	77,769	77,769
51810	OVERTIME	0	297		0	0	0	0	0	0
51920	F.I.C.A	11,575	12,412		5,735	12,478	12,478	12,478	12,478	12,478
	SUBTOTAL	**170,351**	**174,655**	**0**	**84,249**	**175,509**	**175,509**	**175,509**	**175,509**	**175,509**
SERVICES										
52010	ADVERTISING	1,027	1,128		218	1,101	1,101	700	700	700
52020	POSTAGE	5,349	5,500		3,526	6,000	6,000	6,000	6,000	6,000
52030	PROFESSIONAL FEES	28,743	20,764		20,279	21,832	21,832	21,832	21,832	21,832
52040	SERVICE CONT. & REPAIR	1,336	1,365		1,365	1,350	1,350	1,350	1,350	1,350
52050	DUES, CONF. & EDUCATION	411	675		42	685	685	685	685	685
	SUBTOTAL	**36,865**	**29,432**	**0**	**25,430**	**30,968**	**30,968**	**30,567**	**30,567**	**30,567**
MATERIALS & SUPPLIES										
53010	OFFICE SUPPLIES	16	30		0	30	30	30	30	30
	SUBTOTAL	**16**	**30**	**0**	**0**	**30**	**30**	**30**	**30**	**30**
OFFICE EQUIPMENT										
54060	OFFICE EQUIPMENT	1,890	100		80	50	50	50	50	50
	SUBTOTAL	**1,890**	**100**	**0**	**80**	**50**	**50**	**50**	**50**	**50**
	DEPARTMENT TOTAL	**209,122**	**204,217**	**0**	**109,759**	**206,557**	**206,557**	**206,156**	**206,156**	**206,156**

TOWN OF WATERFORD
GENERAL FUND
2020-2021 PROPOSED BUDGET

DEPT/AGENCY: 10107 FINANCE DEPARTMENT

LINE ITEM	DESCRIPTION	COLUMN 1 2018/2019 ACTUAL EXPENDED	COLUMN 2 2019/2020 RTM APPROP.	COLUMN 3 2019/2020 ADDITIONAL/ TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENCUMB AS OF 1/1/20	COLUMN 5 2020/2021 DEPT/ AGENCY REQUEST	COLUMN 6 2020/2021 APPROVED BD/COMM.	COLUMN 7 2020/2021 RECOMMENDED BD OF SELECTMEN	COLUMN 8 2020/2021 RECOMMENDED BD OF FINANCE	COLUMN 9 2020/2021 RTM APPROVED	
PERSONNEL COSTS											
51010	ELECTED OFFICIALS	27,426	28,112		14,056	28,620	28,620	28,620	28,620	28,620	
51110	ADMINISTRATION	283,281	290,384		142,203	292,050	292,050	292,050	292,050	292,050	
51210	CLERICAL/TECHNICAL	176,475	188,756		87,137	188,150	188,150	188,150	188,150	188,150	
51810	OVERTIME	3,605	2,605		1,283	2,650	2,650	2,650	2,650	2,650	
51910	FRINGE BENEFITS	2,429	5,138		200	2,750	2,750	2,750	2,750	2,750	
51920	F.I.C.A	36,185	39,397		17,901	39,150	39,150	39,150	39,150	39,150	
SUBTOTAL		**529,400**	**554,392**	**0**	**262,780**	**553,370**	**553,370**	**553,370**	**553,370**	**553,370**	
SERVICES											
52010	ADVERTISING	206	500		0	500	500	500	500	500	
52020	POSTAGE	3,706	4,817		1,563	4,800	4,800	4,800	4,800	4,800	
52030	PROFESSIONAL FEES	65,657	68,820		26,887	68,820	68,820	68,820	68,820	68,820	
52040	SERVICE CONT. & REPAIR	38,243	21,490		8,566	21,490	21,490	21,490	21,490	21,490	
52050	DUES, CONF. & EDUCATION	3,194	4,240		854	4,240	4,240	4,240	4,240	4,240	
52070	REIMBURSABLE EXPENSE	149	100		116	100	100	100	100	100	
52080	TELEPHONE	14,533	17,941		6,648	17,950	17,950	17,950	17,950	17,950	
SUBTOTAL		**125,687**	**117,908**	**0**	**44,634**	**117,900**	**117,900**	**117,900**	**117,900**	**117,900**	
MATERIALS & SUPPLIES											
53010	OFFICE SUPPLIES	25,232	30,000		9,211	30,000	30,000	30,000	30,000	30,000	
SUBTOTAL		**25,232**	**30,000**	**0**	**9,211**	**30,000**	**30,000**	**30,000**	**30,000**	**30,000**	
OFFICE EQUIPMENT											
54010	OFFICE FURNITURE	199	0		0	0	0	0	0	0	
SUBTOTAL		**199**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	
DEPARTMENT TOTAL		**680,518**	**702,300**	**0**	**316,625**	**701,270**	**701,270**	**701,270**	**701,270**	**701,270**	(1,030)

TOWN OF WATERFORD
GENERAL FUND
2020-2021 PROPOSED BUDGET

DEPT/AGENCY: 10108 LEGAL DEPARTMENT

LINE ITEM	DESCRIPTION	COLUMN 1 2018/2019 ACTUAL EXPENDED	COLUMN 2 2019/2020 RTM APPROP.	COLUMN 3 2019/2020 ADDITIONAL/ TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENCUMB AS OF 1/1/20	COLUMN 5 2020/2021 DEPT/ AGENCY REQUEST	COLUMN 6 2020/2021 APPROVED BD/COMM.	COLUMN 7 2020/2021 RECOMMENDED BD OF SELECTMEN	COLUMN 8 2020/2021 RECOMMENDED BD OF FINANCE	COLUMN 9 2020/2021 RTM APPROVED
SERVICES										
52030	PROFESSIONAL SERVICES	273,748	264,000		88,919	260,000	260,000	260,000	260,000	260,000
52540	PROBATE COURT	28,664	33,000		30,895	33,000	33,000	33,000	33,000	33,000
52560	MISC. CLAIMS	0	1,000		0	5,000	5,000	5,000	5,000	5,000
SUBTOTAL		**302,412**	**298,000**	**0**	**119,814**	**298,000**	**298,000**	**298,000**	**298,000**	**298,000**
DEPARTMENT TOTAL		**302,412**	**298,000**	**0**	**119,814**	**298,000**	**298,000**	**298,000**	**298,000**	**298,000**

TOWN OF WATERFORD
GENERAL FUND
2020-2021 PROPOSED BUDGET

DEPT/AGENCY: 10109 TOWN CLERK

LINE ITEM	DESCRIPTION	COLUMN 1 2018/2019 ACTUAL EXPENDED	COLUMN 2 2019/2020 RTM APPROP.	COLUMN 3 2019/2020 ADDITIONAL/ TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENCUMB AS OF 1/1/20	COLUMN 5 2020/2021 DEPT/ AGENCY REQUEST	COLUMN 6 2020/2021 APPROVED BD/COMM.	COLUMN 7 2020/2021 RECOMMENDED BD OF SELECTMEN	COLUMN 8 2020/2021 RECOMMENDED BD OF FINANCE	COLUMN 9 2020/2021 RTM APPROVED
PERSONNEL COSTS										
51010	ELECTED OFFICIALS	87,121	89,300		42,933	90,908	90,908	90,908	90,908	90,908
51110	ADMINISTRATION	71,518	73,307		36,042	73,307	73,307	73,307	73,307	73,307
51210	CLERICAL/TECHNICAL	50,629	51,720		24,791	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	14,903	16,405		7,330	16,527	16,527	16,527	16,527	16,527
SUBTOTAL		**224,171**	**230,832**	**0**	**111,096**	**232,562**	**232,562**	**232,562**	**232,562**	**232,562**
SERVICES										
52010	ADVERTISING	1,554	1,300		794	1,000	1,000	1,000	1,000	1,000
52020	POSTAGE	2,592	2,600		1,183	2,900	2,900	2,900	2,900	2,900
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	680	850		525	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	228	250		0	250	250	250	250	250
52510	RENTAL OF EQUIPMENT	20,299	27,000		27,000	25,000	25,000	25,000	25,000	25,000
SUBTOTAL		**25,354**	**32,004**	**0**	**29,502**	**30,004**	**30,004**	**30,004**	**30,004**	**30,004**
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	1,849	1,850		1,375	1,450	1,450	1,450	1,450	1,450
53280	ELECTION MATERIALS	1,341	1,000		491	1,400	1,400	1,400	1,400	1,400
53290	MICROFILM SUPPLIES	0	1		0	1	1	1	1	1
SUBTOTAL		**3,190**	**2,853**	**0**	**1,865**	**2,853**	**2,853**	**2,853**	**2,853**	**2,853**
OFFICE EQUIPMENT										
54060	OFFICE EQUIPMENT	0	1		0	1,890	1,890	1,890	1,890	1,890
SUBTOTAL		**0**	**1**	**0**	**0**	**1,890**	**1,890**	**1,890**	**1,890**	**1,890**
DEPARTMENT TOTAL		**252,715**	**265,690**	**0**	**142,463**	**267,309**	**267,309**	**267,309**	**267,309**	**267,309**

TOWN OF WATERFORD
GENERAL FUND
2020-2021 PROPOSED BUDGET

DEPT/AGENCY: 10110 PLANNING & ZONING COMMISSION

LINE ITEM	DESCRIPTION	COLUMN 1 2018/2019 ACTUAL EXPENDED	COLUMN 2 2019/2020 RTM APPROP.	COLUMN 3 2019/2020 ADDITIONAL/ TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENCUMB AS OF 1/1/20	COLUMN 5 2020/2021 DEPT/ AGENCY REQUEST	COLUMN 6 2020/2021 APPROVED BD/COMM.	COLUMN 7 2020/2021 RECOMMENDED BD OF SELECTMEN	COLUMN 8 2020/2021 RECOMMENDED BD OF FINANCE	COLUMN 9 2020/2021 RTM APPROVED
PERSONNEL COSTS										
51110	ADMINISTRATION	101,557	104,097		50,046	104,097	104,097	104,097	104,097	104,097
51120	INSPECTION	269,213	272,147		120,126	272,147	272,147	272,147	272,147	272,147
51210	CLERICAL/TECHNICAL	139,624	158,931		60,139	142,460	142,460	142,460	142,460	142,460
51810	OVERTIME	2,204	5,253		1,374	4,910	4,910	4,910	4,910	4,910
51910	FRINGE BENEFITS	3,338	5,687		4,119	5,687	5,687	5,687	5,687	5,687
51920	F.I.C.A	37,121	41,778		16,864	40,491	40,491	40,491	40,491	40,491
SUBTOTAL		**553,057**	**587,893**	**0**	**252,668**	**569,792**	**569,792**	**569,792**	**569,792**	**569,792**
SERVICES										
52010	ADVERTISING	2,255	4,000		1,609	4,000	4,000	4,000	4,000	4,000
52020	POSTAGE	460	450		274	450	450	450	450	450
52030	PROFESSIONAL FEES	20,225	20,000		2,638	20,000	20,000	20,000	20,000	20,000
52040	SERVICE CONT. & REPAIR	15,295	17,380		13,310	25,764	25,764	25,764	25,764	25,764
52050	DUES, CONF. & EDUCATION	1,905	4,100		1,365	4,396	4,396	4,396	4,396	4,396
52060	PRINTING	20	450		11	450	450	450	450	450
52070	REIMBURSABLE EXPENSE	0	200		0	200	200	200	200	200
SUBTOTAL		**40,159**	**46,580**	**0**	**19,208**	**55,260**	**55,260**	**55,260**	**55,260**	**55,260**
MATERIALS & SUPPLIES										
53010	OFFICE SUPPLIES	1,421	2,750		1,179	2,750	2,750	2,750	2,750	2,750
53090	FUELS & LUBRICANTS	519	800		303	765	765	765	765	765
SUBTOTAL		**1,940**	**3,550**	**0**	**1,482**	**3,515**	**3,515**	**3,515**	**3,515**	**3,515**
OFFICE EQUIPMENT										
54060	OFFICE FURNITURE & EQUIP.	476	730		405	700	700	700	700	700
SUBTOTAL		**476**	**730**	**0**	**405**	**700**	**700**	**700**	**700**	**700**
DEPARTMENT TOTAL		**595,632**	**638,753**	**0**	**273,763**	**629,267**	**629,267**	**629,267**	**629,267**	**629,267**

TOWN OF WATERFORD
GENERAL FUND
2020-2021 PROPOSED BUDGET

DEPT/AGENCY: 10111 BUILDING MAINTENANCE

LINE ITEM	DESCRIPTION	COLUMN 1 2018/2019 ACTUAL EXPENDED	COLUMN 2 2019/2020 RTM APPROP.	COLUMN 3 2019/2020 ADDITIONAL/ TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENCUMB AS OF 1/1/20	COLUMN 5 2020/2021 DEPT/ AGENCY REQUEST	COLUMN 6 2020/2021 APPROVED BD/COMM.	COLUMN 7 2020/2021 RECOMMENDED BD OF SELECTMEN	COLUMN 8 2020/2021 RECOMMENDED BD OF FINANCE	COLUMN 9 2020/2021 RTM APPROVED
PERSONNEL COSTS										
51140	FACILITIES COORDINATOR	25,358	70,587		12,512	76,500	76,500	76,500	76,500	76,500
51910	FRINGE BENEFITS	0	75		0	75	75	75	75	75
51920	F.I.C.A	1,940	5,406		957	5,858	5,858	5,858	5,858	5,858
SUBTOTAL		**27,298**	**76,068**	**0**	**13,469**	**82,433**	**82,433**	**82,433**	**82,433**	**82,433**
SERVICES										
52010	ADVERTISING*	863	1,020		0	1,020	1,020	1,020	1,020	1,020
52040	SERVICE CONT. & REPAIRS	52,888	51,675		33,579	61,357	61,357	61,357	61,357	61,357
52090	FUEL OIL	4,251	6,720		761	6,735	6,735	6,735	6,735	6,735
52100	ELECTRICITY	70,201	60,000		22,653	60,000	60,000	60,000	60,000	60,000
52110	WATER	1,433	1,583		339	1,600	1,600	1,600	1,600	1,600
52120	SEWER	2,521	2,899		595	2,900	2,900	2,900	2,900	2,900
SUBTOTAL		**132,157**	**123,897**	**0**	**57,926**	**133,612**	**133,612**	**133,612**	**133,612**	**133,612**
MATERIALS & SUPPLIES										
53020	OTHER SUPPLIES	8,576	10,000		7,751	10,000	10,000	10,000	10,000	10,000
SUBTOTAL		**8,576**	**10,000**	**0**	**7,751**	**10,000**	**10,000**	**10,000**	**10,000**	**10,000**
IMPROVEMENTS										
55030	BUILDING IMPROVEMENTS	25,825	27,000		16,442	27,000	27,000	27,000	27,000	27,000
SUBTOTAL		**25,825**	**27,000**	**0**	**16,442**	**27,000**	**27,000**	**27,000**	**27,000**	**27,000**
DEPARTMENT TOTAL		**193,856**	**236,965**	**0**	**95,588**	**253,045**	**253,045**	**253,045**	**253,045**	**253,045**

TOWN OF WATERFORD
GENERAL FUND
2020-2021 PROPOSED BUDGET

DEPT/AGENCY: 10112 INSURANCE

LINE ITEM	DESCRIPTION	COLUMN 1 2018/2019 ACTUAL EXPENDED	COLUMN 2 2019/2020 RTM APPROP.	COLUMN 3 2019/2020 ADDITIONAL/ TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENCUMB AS OF 1/1/20	COLUMN 5 2020/2021 DEPT/ AGENCY REQUEST	COLUMN 6 2020/2021 APPROVED BD/COMM.	COLUMN 7 2020/2021 RECOMMENDED BD OF SELECTMEN	COLUMN 8 2020/2021 RECOMMENDED BD OF FINANCE	COLUMN 9 2020/2021 RTM APPROVED
SERVICES										
52200	WORKERS' COMPENSATION	695,402	723,547		495,249	710,000	710,000	710,000	710,000	710,000
52201	LIABILITY/AUTO/PROPERTY (LAP)	427,302	436,354		320,165	420,000	420,000	420,000	420,000	420,000
52240	UNEMPLOYMENT COMPENSATION	1,077	15,000		0	5,000	5,000	5,000	5,000	5,000
52250	DEDUCTIBLE COVERAGE	26,671	40,000		16,874	35,000	35,000	35,000	35,000	35,000
52251	HEALTHCARE	3,417,542	3,391,864		3,378,017	3,460,000	3,460,000	3,460,000	3,460,000	3,460,000
52252	LONG TERM DISABILITY	2,951	3,000		1,447	3,000	3,000	3,000	3,000	3,000
52253	LIFE INSURANCE	19,866	20,939		11,544	25,000	25,000	25,000	25,000	25,000
SUBTOTAL		**4,590,811**	**4,630,704**	**0**	**4,223,296**	**4,658,000**	**4,658,000**	**4,658,000**	**4,658,000**	**4,658,000**
DEPARTMENT TOTAL		**4,590,811**	**4,630,704**	**0**	**4,223,296**	**4,658,000**	**4,658,000**	**4,658,000**	**4,658,000**	**4,658,000**

TOWN OF WATERFORD
GENERAL FUND
2020-2021 PROPOSED BUDGET

DEPT/AGENCY: 10113 ECONOMIC DEVELOPMENT COMM.

LINE ITEM	DESCRIPTION	COLUMN 1 2018/2019 ACTUAL EXPENDED	COLUMN 2 2019/2020 RTM APPROP.	COLUMN 3 2019/2020 ADDITIONAL/ TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENCUMB AS OF 1/1/20	COLUMN 5 2020/2021 DEPT/ AGENCY REQUEST	COLUMN 6 2020/2021 APPROVED BD/COMM.	COLUMN 7 2020/2021 RECOMMENDED BD OF SELECTMEN	COLUMN 8 2020/2021 RECOMMENDED BD OF FINANCE	COLUMN 9 2020/2021 RTM APPROVED
SERVICES										
52010	ADVERTISING	0	425		0	425	425	425	425	425
52020	POSTAGE	0	200		0	0	0	0	0	0
52050	DUES, CONF. & EDUC.	7,050	8,223		6,831	7,851	7,851	7,851	7,851	7,851
52060	PRINTING	0	300		0	150	150	150	150	150
52070	REIMBURSABLE EXPENSES	0	150		0	150	150	150	150	150
SUBTOTAL		**7,050**	**9,298**	**0**	**6,831**	**8,576**	**8,576**	**8,576**	**8,576**	**8,576**
MATERIALS & SUPPLIES										
53010	OFFICE SUPPLIES	0	0	0	0	0	0	0	0	0
SUBTOTAL		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
DEPARTMENT TOTAL		**7,050**	**9,298**	**0**	**6,831**	**8,576**	**8,576**	**8,576**	**8,576**	**8,576**

TOWN OF WATERFORD
GENERAL FUND
2020-2021 PROPOSED BUDGET

DEPT/AGENCY: 10114 CONSERVATION COMMISSION

LINE ITEM	DESCRIPTION	COLUMN 1 2018/2019 ACTUAL EXPENDED	COLUMN 2 2019/2020 RTM APPROP.	COLUMN 3 2019/2020 ADDITIONAL/ TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENCUMB AS OF 1/1/20	COLUMN 5 2020/2021 DEPT/ AGENCY REQUEST	COLUMN 6 2020/2021 APPROVED BD/COMM.	COLUMN 7 2020/2021 RECOMMENDED BD OF SELECTMEN	COLUMN 8 2020/2021 RECOMMENDED BD OF FINANCE	COLUMN 9 2020/2021 RTM APPROVED
SERVICES										
52010	ADVERTISING	470	1,500		339	1,500	1,500	1,500	1,500	1,500
52020	POSTAGE	50	125		51	125	125	125	125	125
52030	PROFESSIONAL SERVICES	0	3,500		3,500	3,500	3,500	3,500	3,500	3,500
52031	PLANNING SERVICES	12,000	12,000		12,000	12,000	12,000	12,000	12,000	12,000
52050	DUES, CONF. & EDUC.	485	600		435	600	600	600	600	600
52060	PRINTING	0	25		0	25	25	25	25	25
SUBTOTAL		**13,005**	**17,750**	**0**	**16,325**	**17,750**	**17,750**	**17,750**	**17,750**	**17,750**
MATERIALS & SUPPLIES										
53020	OTHER SUPPLIES	404	500		8	500	500	500	500	500
SUBTOTAL		**404**	**500**	**0**	**8**	**500**	**500**	**500**	**500**	**500**
DEPARTMENT TOTAL		**13,409**	**18,250**	**0**	**16,333**	**18,250**	**18,250**	**18,250**	**18,250**	**18,250**

TOWN OF WATERFORD
GENERAL FUND
2020-2021 PROPOSED BUDGET

DEPT/AGENCY: 10115 ZONING BOARD OF APPEALS

LINE ITEM	DESCRIPTION	COLUMN 1 2018/2019 ACTUAL EXPENDED	COLUMN 2 2019/2020 RTM APPROP.	COLUMN 3 2019/2020 ADDITIONAL/ TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENCUMB AS OF 1/1/20	COLUMN 5 2020/2021 DEPT/ AGENCY REQUEST	COLUMN 6 2020/2021 APPROVED BD/COMM.	COLUMN 7 2020/2021 RECOMMENDED BD OF SELECTMEN	COLUMN 8 2020/2021 RECOMMENDED BD OF FINANCE	COLUMN 9 2020/2021 RTM APPROVED
SERVICES										
52010	ADVERTISING	2,404	3,700		1,629	3,700	3,700	3,700	3,700	3,700
52020	POSTAGE	97	160		25	160	160	160	160	160
52050	DUES, CONF. & EDUC.	0	400		0	400	400	400	400	400
SUBTOTAL		**2,501**	**4,260**	**0**	**1,653**	**4,260**	**4,260**	**4,260**	**4,260**	**4,260**
MATERIALS & SUPPLIES										
53010	OFFICE SUPPLIES	0	50		0	50	50	50	50	50
SUBTOTAL		**0**	**50**	**0**	**0**	**50**	**50**	**50**	**50**	**50**
DEPARTMENT TOTAL		**2,501**	**4,310**	**0**	**1,653**	**4,310**	**4,310**	**4,310**	**4,310**	**4,310**

TOWN OF WATERFORD
GENERAL FUND
2020-2021 PROPOSED BUDGET

DEPT/AGENCY: 10116 RETIREMENT COMMISSION

LINE ITEM	DESCRIPTION	COLUMN 1 2018/2019 ACTUAL EXPENDED	COLUMN 2 2019/2020 RTM APPROP.	COLUMN 3 2019/2020 ADDITIONAL/ TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENCUMB AS OF 1/1/20	COLUMN 5 2020/2021 DEPT/ AGENCY REQUEST	COLUMN 6 2020/2021 APPROVED BD/COMM.	COLUMN 7 2020/2021 RECOMMENDED BD OF SELECTMEN	COLUMN 8 2020/2021 RECOMMENDED BD OF FINANCE	COLUMN 9 2020/2021 RTM APPROVED
PERSONNEL COSTS										
51930	HYPERTENSION/ HEART DISEASE	200,540	217,675		82,372	181,100	181,100	181,100	181,100	181,100
51940	PENSION CONTRIBUTIONS	3,319,400	4,081,317		2,128,491	4,305,701	4,305,701	4,305,701	4,305,701	4,305,701
51945	RETIREE HEALTH BENEFITS	362,593	423,630		181,651	396,177	396,177	396,177	396,177	396,177
51949	OPEB TRUST FUND CONTRIBUTION	1,165,633	758,613		760,513	1,400,000	1,400,000	1,400,000	1,100,000	1,100,000
SUBTOTAL		**5,048,167**	**5,481,235**	**0**	**3,153,027**	**6,282,978**	**6,282,978**	**6,282,978**	**5,982,978**	**5,982,978**
DEPARTMENT TOTAL		**5,048,167**	**5,481,235**	**0**	**3,153,027**	**6,282,978**	**6,282,978**	**6,282,978**	**5,982,978**	**5,982,978**

TOWN OF WATERFORD
GENERAL FUND
2020-2021 PROPOSED BUDGET

DEPT/AGENCY: 10117 REPRESENTATIVE TOWN MEETING

LINE ITEM	DESCRIPTION	COLUMN 1 2018/2019 ACTUAL EXPENDED	COLUMN 2 2019/2020 RTM APPROP.	COLUMN 3 2019/2020 ADDITIONAL/ TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENCUMB AS OF 1/1/20	COLUMN 5 2020/2021 DEPT/ AGENCY REQUEST	COLUMN 6 2020/2021 APPROVED BD/COMM.	COLUMN 7 2020/2021 RECOMMENDED BD OF SELECTMEN	COLUMN 8 2020/2021 RECOMMENDED BD OF FINANCE	COLUMN 9 2020/2021 RTM APPROVED
PERSONNEL COSTS										
51210	CLERICAL/TECHNICAL	0	1		0	1	1	1	1	1
51920	F.I.C.A									0
SUBTOTAL		**0**	**1**	**0**	**0**	**1**	**1**	**1**	**1**	**1**
SERVICES										
52010	ADVERTISING	5,023	5,500		2,932	6,500	6,500	6,500	6,500	6,000
52020	POSTAGE	12	100		19	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		**17,887**	**18,452**	**0**	**15,803**	**19,452**	**19,452**	**19,452**	**19,452**	**18,952**
DEPARTMENT TOTAL		**17,887**	**18,453**	**0**	**15,803**	**19,453**	**19,453**	**19,453**	**19,453**	**18,953**

TOWN OF WATERFORD
GENERAL FUND
2020-2021 PROPOSED BUDGET

DEPT/AGENCY: 10118 BUILDING DEPARTMENT

LINE ITEM	DESCRIPTION	COLUMN 1 2018/2019 ACTUAL EXPENDED	COLUMN 2 2019/2020 RTM APPROP.	COLUMN 3 2019/2020 ADDITIONAL/ TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENCUMB AS OF 1/1/20	COLUMN 5 2020/2021 DEPT/ AGENCY REQUEST	COLUMN 6 2020/2021 APPROVED BD/COMM.	COLUMN 7 2020/2021 RECOMMENDED BD OF SELECTMEN	COLUMN 8 2020/2021 RECOMMENDED BD OF FINANCE	COLUMN 9 2020/2021 RTM APPROVED
PERSONNEL COSTS										
51110	ADMINISTRATION	93,173	95,976		46,405	95,976	95,976	95,976	95,976	95,976
51120	INSPECTION	155,412	159,207		76,998	159,207	159,207	159,207	159,207	159,207
51810	OVERTIME	133	1,243		205	1,243	1,243	1,243	1,243	1,243
51910	FRINGE BENEFITS	174	225		0	225	225	225	225	225
51920	FICA	18,332	19,634		9,207	19,634	19,634	19,634	19,634	19,634
SUBTOTAL		**267,224**	**276,285**	**0**	**132,815**	**276,285**	**276,285**	**276,285**	**276,285**	**276,285**
SERVICES										
52010	ADVERTISING	591	945		369	1,200	1,200	1,200	1,200	1,200
52020	POSTAGE	935	900		466	900	900	900	900	900
52030	PROFESSIONAL FEES	0	750		0	750	750	750	750	750
52040	SERVICE CONT.& REPAIRS	2,584	2,658		925	2,658	2,658	2,658	2,658	2,658
52050	DUES, CONF., & EDUCATION	5,063	5,493		480	5,480	5,480	5,480	5,480	5,480
SUBTOTAL		**9,172**	**10,746**	**0**	**2,240**	**10,988**	**10,988**	**10,988**	**10,988**	**10,988**
MATERIALS & SUPPLIES										
53010	OFFICE SUPPLIES	743	850		77	850	850	850	850	850
53090	FUELS & LUBRICANTS	920	944		357	900	900	900	900	900
SUBTOTAL		**1,663**	**1,794**	**0**	**434**	**1,750**	**1,750**	**1,750**	**1,750**	**1,750**
EQUIPMENT										
54060	OFFICE EQUIPMENT	0	400		0	400	400	400	400	400
SUBTOTAL		**0**	**400**	**0**	**0**	**400**	**400**	**400**	**400**	**400**
DEPARTMENT TOTAL		**278,059**	**289,225**	**0**	**135,489**	**289,423**	**289,423**	**289,423**	**289,423**	**289,423**

TOWN OF WATERFORD
GENERAL FUND
2020-2021 PROPOSED BUDGET

DEPT/AGENCY: 10119 YOUTH & FAMILY SERVICES

LINE ITEM	DESCRIPTION	COLUMN 1 2018/2019 ACTUAL EXPENDED	COLUMN 2 2019/2020 RTM APPROP.	COLUMN 3 2019/2020 ADDITIONAL/ TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENCUMB AS OF 1/1/20	COLUMN 5 2020/2021 DEPT/ AGENCY REQUEST	COLUMN 6 2020/2021 APPROVED BD/COMM.	COLUMN 7 2020/2021 RECOMMENDED BD OF SELECTMEN	COLUMN 8 2020/2021 RECOMMENDED BD OF FINANCE	COLUMN 9 2020/2021 RTM APPROVED
PERSONNEL COSTS										
51110	ADMINISTRATION	120,881	141,352		68,400	141,352	141,352	141,352	141,352	141,352
51210	CLERICAL/TECHNICAL	40,817	42,339		21,131	42,339	42,339	42,339	42,339	42,339
51810	OVERTIME	1,528	0		358	0	0	0	0	0
51920	FICA	11,524	14,052		6,366	14,052	14,052	14,052	14,052	14,052
SUBTOTAL		**174,750**	**197,743**	**0**	**96,255**	**197,743**	**197,743**	**197,743**	**197,743**	**197,743**
SERVICES										
52020	POSTAGE	130	200		63	200	200	200	200	200
52030	PROFESSIONAL FEES	18,100	24,000		12,036	22,000	22,000	22,000	22,000	22,000
52040	SERVICE CONT.& REPAIRS	1,717	1,200		683	1,200	1,200	1,200	1,200	1,200
52050	DUES, CONF, & EDUCATION	475	550		550	550	550	550	550	550
52080	TELEPHONE	2,202	1,500		1,287	2,200	2,200	2,200	2,200	2,200
52100	ELECTRICITY	20,569	16,000		4,547	16,000	16,000	16,000	16,000	16,000
52110	WATER	426	200		41	200	200	200	200	200
52120	SEWER	1,224	500		144	650	650	650	650	650
52380	PROGRAMS	3,430	3,321		3,423	4,000	4,000	4,000	4,000	4,000
SUBTOTAL		**48,273**	**47,471**	**0**	**22,773**	**47,000**	**47,000**	**47,000**	**47,000**	**47,000**
DEPARTMENT TOTAL		**223,023**	**245,214**	**0**	**119,028**	**244,743**	**244,743**	**244,743**	**244,743**	**244,743**

TOWN OF WATERFORD
GENERAL FUND
2020-2021 PROPOSED BUDGET

DEPT/AGENCY: 10120 SOCIAL SERVICE GRANTS/MISC

LINE ITEM	DESCRIPTION	COLUMN 1 2018/2019 ACTUAL EXPENDED	COLUMN 2 2019/2020 RTM APPROP.	COLUMN 3 2019/2020 ADDITIONAL/ TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENCUMB AS OF 1/1/20	COLUMN 5 2020/2021 DEPT/ AGENCY REQUEST	COLUMN 6 2020/2021 APPROVED BD/COMM.	COLUMN 7 2020/2021 RECOMMENDED BD OF SELECTMEN	COLUMN 8 2020/2021 RECOMMENDED BD OF FINANCE	COLUMN 9 2020/2021 RTM APPROVED
SERVICES										
52590	WATERFORD SHELLFISH COMMISSION	3,685	3,500		3,500	1,664	1,664	1,664	1,664	1,664
52633	WATERFORD/EAST LYME/SHELLFISH	5,000	5,000		5,000	5,000	5,000	1,250	1,250	1,250
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	355	400		45	400	400	400	400	400
52636	T.V.C.C.A.	4,280	5,000		5,000	5,000	5,000	5,000	5,000	5,000
52638	DISABLED AMERICAN VETERANS	250	250		0	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	35,013		35,013	35,888	35,888	35,888	35,888	35,888
52645	EASTERN CT CONSERVATION DISTRICT INC	1,250	1,500		1,500	1,500	1,500	1,500	1,500	1,500
52646	TOWN HISTORIAN	799	800		373	800	800	800	800	800
SUBTOTAL		**69,006**	**70,691**	**0**	**69,659**	**69,730**	**69,730**	**65,980**	**65,980**	**65,980**
CONTRIBUTIONS TO OUTSIDE AGENCIES										
58340	WTFD HISTORICAL SOCIETY	0	0	0	0	0	0	1,800	1,800	1,800
58440	UNITED COMMUNITY & FAMILY SERVICES	7,200	7,200		7,200	8,000	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		0	5,000	5,000	5,000	5,000	5,000
SUBTOTAL		**13,000**	**13,000**	**0**	**9,000**	**14,800**	**14,000**	**15,800**	**15,800**	**15,800**
DEPARTMENT TOTAL		**82,006**	**83,691**	**0**	**78,659**	**84,530**	**83,730**	**81,780**	**81,780**	**81,780**

TOWN OF WATERFORD
GENERAL FUND
2020-2021 PROPOSED BUDGET

DEPT/AGENCY: 10121 CONTINGENCY

LINE ITEM	DESCRIPTION	COLUMN 1 2018/2019 ACTUAL EXPENDED	COLUMN 2 2019/2020 RTM APPROP.	COLUMN 3 2019/2020 ADDITIONAL/ TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENCUMB AS OF 1/1/20	COLUMN 5 2020/2021 DEPT/ AGENCY REQUEST	COLUMN 6 2020/2021 APPROVED BD/COMM.	COLUMN 7 2020/2021 RECOMMENDED BD OF SELECTMEN	COLUMN 8 2020/2021 RECOMMENDED BD OF FINANCE	COLUMN 9 2020/2021 RTM APPROVED
MISCELLANEOUS										
59010	CONTINGENCY	0	250,000	(200)	0	265,000	265,000	265,000	265,000	265,000
SUBTOTAL		**0**	**250,000**	**(200)**	**0**	**265,000**	**265,000**	**265,000**	**265,000**	**265,000**
DEPARTMENT TOTAL		**0**	**250,000**	**(200)**	**0**	**265,000**	**265,000**	**265,000**	**265,000**	**265,000**

TOWN OF WATERFORD
GENERAL FUND
2020-2021 PROPOSED BUDGET

DEPT/AGENCY: 10122 EMERGENCY MANAGEMENT

LINE ITEM	DESCRIPTION	COLUMN 1 2018/2019 ACTUAL EXPENDED	COLUMN 2 2019/2020 RTM APPROP.	COLUMN 3 2019/2020 ADDITIONAL/ TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENCUMB AS OF 1/1/20	COLUMN 5 2020/2021 DEPT/ AGENCY REQUEST	COLUMN 6 2020/2021 APPROVED BD/COMM.	COLUMN 7 2020/2021 RECOMMENDED BD OF SELECTMEN	COLUMN 8 2020/2021 RECOMMENDED BD OF FINANCE	COLUMN 9 2020/2021 RTM APPROVED
PERSONNEL COSTS										
51110	ADMINISTRATION	10,000	10,000		2,500	73,600	73,600	73,600	73,600	73,600
51210	CLERICAL/TECHNICAL	8,857	65,189		36,417	14,256	14,256	14,256	14,256	14,256
51240	DISPATCH EDUCATION INCENTIVE	1,370	2,300		0	2,300	2,300	2,300	2,300	2,300
51440	DISPATCH PERSONNEL	648,775	691,591		332,275	642,931	642,931	642,931	642,931	642,931
51810	DISPATCH OVERTIME	151,758	131,668		120,799	131,668	131,668	131,668	131,668	131,668
51823	EMERGENCY PERSONNEL	0	1,800		496	1,800	1,800	1,800	1,800	1,800
51830	TRAINING OVERTIME	4,333	7,080		1,862	7,080	7,080	7,080	7,080	7,080
51920	FICA	60,467	69,587		33,905	66,069	66,069	66,069	66,069	66,069
SUBTOTAL		**885,561**	**979,215**	**0**	**528,254**	**939,704**	**939,704**	**939,704**	**939,704**	**939,704**
SERVICES										
52010	ADVERTISING	0	200		0	200	200	200	200	200
52020	POSTAGE	40	50		1	50	50	50	50	50
52030	PROFESSIONAL FEES	664	1,000		772	1,000	1,000	1,000	1,000	1,000
52040	SERVICE CONT & REPAIR	325,825	45,524		20,614	45,524	45,524	45,524	45,524	45,524
52050	DUES, CONF., & EDUCATION	24,253	22,084		3,104	22,084	22,084	22,084	22,084	22,084
52060	PRINTING	60	200		0	200	200	200	200	200
52080	TELEPHONE	26,734	27,624		16,610	25,537	25,537	25,537	25,537	25,537
52100	ELECTRICITY	37,023	38,316		18,034	35,546	35,546	35,546	35,546	35,546
52300	TRAINING, EDUC & EMERG	1,364	2,600		0	2,600	2,600	2,600	2,600	2,600
52370	DISPATCH CLOTHING ALLOWANCE	2,459	3,760		518	3,760	3,760	3,760	3,760	3,760
52415	GENERATOR MAINTENANCE	320	5,702		2,525	8,200	8,200	8,200	8,200	8,200
SUBTOTAL		**418,742**	**147,060**	**0**	**62,178**	**144,701**	**144,701**	**144,701**	**144,701**	**144,701**
MATERIALS & SUPPLIES										
53010	OFFICE SUPPLIES	259	250		121	250	250	250	250	250
53020	OTHER SUPPLIES	937	1,030		28	1,000	1,000	1,000	1,000	1,000
53090	FUELS & LUBRICANTS	112	1,470		0	600	600	600	600	600
53120	SHELTER SUPPLIES	504	600		0	600	600	600	600	600
53130	RADIOLOGICAL SUPPLIES	0	400		0	400	400	400	400	400
SUBTOTAL		**1,813**	**3,750**	**0**	**150**	**2,850**	**2,850**	**2,850**	**2,850**	**2,850**
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		**1,306,116**	**1,130,028**	**0**	**590,582**	**1,087,258**	**1,087,258**	**1,087,258**	**1,087,258**	**1,087,258**

TOWN OF WATERFORD
GENERAL FUND
2020-2021 PROPOSED BUDGET

DEPT/AGENCY: 10123 FIRE SERVICES

LINE ITEM	DESCRIPTION	COLUMN 1 2018/2019 ACTUAL EXPENDED	COLUMN 2 2019/2020 RTM APPROP.	COLUMN 3 2019/2020 ADDITIONAL/ TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENCUMB AS OF 1/1/20	COLUMN 5 2020/2021 DEPT/ AGENCY REQUEST	COLUMN 6 2020/2021 APPROVED BD/COMM.	COLUMN 7 2020/2021 RECOMMENDED BD OF SELECTMEN	COLUMN 8 2020/2021 RECOMMENDED BD OF FINANCE	COLUMN 9 2020/2021 RTM APPROVED
PERSONNEL COSTS										
51110	ADMINISTRATION	213,586	217,386		102,104	219,533	219,533	219,533	219,533	219,533
51120	INSPECTION	75,345	77,141		37,118	76,849	76,849	76,849	76,849	76,849
51210	CLERICAL/TECHNICAL	118,400	128,222		64,048	132,034	132,034	132,034	131,263	131,263
51240	EDUCATION INCENTIVE	20,143	19,680		13,930	20,430	20,430	20,430	20,430	20,430
51410	FIRE FIGHTING	1,115,471	1,236,766		538,350	1,226,023	1,226,023	1,226,023	1,226,023	1,226,023
51810	OVERTIME	52,636	25,299		88,779	59,518	59,518	59,518	59,518	59,518
51920	FICA	116,213	130,395		61,661	132,681	132,681	132,681	132,622	132,622
SUBTOTAL		**1,711,793**	**1,834,889**	**0**	**905,990**	**1,867,068**	**1,867,068**	**1,867,068**	**1,866,238**	**1,866,238**
SERVICES										
52010	ADVERTISING	0	400		0	200	200	200	200	200
52020	POSTAGE	78	300		206	250	250	250	250	250
52030	PROFESSIONAL FEES	2,308	4,150		1,489	3,875	3,875	3,875	3,875	3,875
52040	SERV. CONT & REPAIRS	29,974	18,130		7,752	18,130	18,130	18,130	18,130	18,130
52050	DUES, CONFERENCES & EDUC.	31,101	48,675		28,533	48,675	48,675	48,675	48,675	48,675
52070	REIMBURSABLE EXPENSE	1,494	1,500		566	1,500	1,500	1,500	1,500	1,500
52080	TELEPHONE	29,454	28,720		8,742	18,050	18,050	18,050	18,050	18,050
52090	HEATING OIL	47,677	45,980		46,047	45,410	45,410	45,410	45,410	45,410
52100	ELECTRICITY	63,490	62,429		30,908	62,383	62,383	62,383	62,383	62,383
52110	WATER	5,746	5,444		2,431	5,746	5,746	5,746	5,746	5,746
52120	SEWER	8,655	8,350		2,109	8,645	8,645	8,645	8,645	8,645
52290	PUBLIC SAFETY AWARENESS	2,512	2,500		1,387	2,500	2,500	2,500	2,500	2,500
52310	EXAMINATIONS	4,045	8,000		9,000	6,000	6,000	6,000	6,000	6,000
52320	RENTAL OF HYDRANTS	450,806	457,200		112,702	457,200	457,200	457,200	457,200	457,200
52370	CLOTHING ALLOWANCE	15,014	16,000		14,189	15,500	15,500	15,500	15,500	15,500
52371	FIRE POLICE	623	2,500		221	1,500	1,500	1,500	1,500	1,500
52372	INSURANCE	112,200	120,000		148,957	117,810	117,810	117,810	117,810	117,810
52373	LP GAS	3,949	4,375		598	4,375	4,375	4,375	4,375	4,375
52374	CABLE TELEVISION	8,040	6,000		4,311	6,060	6,060	6,060	6,060	6,060
52375	LADDER TESTING & REPAIRS	4,315	5,835		5,704	5,825	5,825	5,825	5,825	5,825
52376	HYDRAULIC TESTING & REPAIRS	126	4,500		118	2,500	2,500	2,500	2,500	2,500
52377	BREATHING APPARATUS TESTING & REPAIRS	8,701	6,260		5,952	6,760	6,760	6,760	6,760	6,760
52378	BUILDING MAINTENANCE	99,457	80,000		65,577	80,000	80,000	80,000	80,000	80,000
52379	HOSE TESTING AND REPAIRS	8,193	9,825		8,954	9,825	9,825	9,825	9,825	9,825
52387	PUMP TESTING SERVICES	5,315	4,000		3,000	4,000	4,000	4,000	4,000	4,000
52392	GENERATOR MAINT. & REPAIRS	3,416	4,225		2,274	4,225	4,225	4,225	4,225	4,225
SUBTOTAL		**946,689**	**955,298**	**0**	**511,727**	**936,944**	**936,944**	**936,944**	**936,944**	**936,944**

TOWN OF WATERFORD
GENERAL FUND
2020-2021 PROPOSED BUDGET

DEPT/AGENCY: 10123 FIRE SERVICES

LINE ITEM	DESCRIPTION	COLUMN 1 2018/2019 ACTUAL EXPENDED	COLUMN 2 2019/2020 RTM APPROP.	COLUMN 3 2019/2020 ADDITIONAL/ TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENCUMB AS OF 1/1/20	COLUMN 5 2020/2021 DEPT/ AGENCY REQUEST	COLUMN 6 2020/2021 APPROVED BD/COMM.	COLUMN 7 2020/2021 RECOMMENDED BD OF SELECTMEN	COLUMN 8 2020/2021 RECOMMENDED BD OF FINANCE	COLUMN 9 2020/2021 RTM APPROVED
MATERIALS & SUPPLIES										
53010	OFFICE SUPPLIES	1,110	2,000		770	2,000	2,000	2,000	2,000	2,000
53020	OTHER SUPPLIES	15,128	17,500		8,643	17,000	17,000	17,000	17,000	17,000
53021	CONSUMABLE SUPPLIES	7,849	7,500		2,938	7,500	7,500	7,500	7,500	7,500
53070	AUTOMOTIVE REPAIRS	110,492	88,000		56,604	88,000	88,000	88,000	88,000	88,000
53090	FUELS & LUBRICANTS	26,724	30,490		15,081	28,800	28,800	28,800	28,800	28,800
53110	COMPUTER SUPPLIES	3,113	2,500		3,088	2,500	2,500	2,500	2,500	2,500
53111	FF - PROTECTIVE CLOTHING	67,284	78,080		21,157	78,080	78,080	78,080	78,080	78,080
53112	FIREFIGHTING SUPPLIES & REPAIRS	10,865	10,000		7,763	10,000	10,000	10,000	10,000	10,000
53113	VOLUNTEER RESPONDER AWARDS	3,778	5,000		0	5,000	5,000	5,000	5,000	5,000
SUBTOTAL		**246,343**	**241,070**	**0**	**116,044**	**238,880**	**238,880**	**238,880**	**238,880**	**238,880**
EQUIPMENT										
54060	OFFICE EQUIPMENT	7,955	3,000		1,558	3,000	3,000	3,000	3,000	3,000
54202	EQUIPMENT - FIRE INVESTIGATIONS	425	500		593	500	500	500	500	500
54218	FIREFIGHTER EQUIPMENT	19,227	35,000		21,920	30,000	30,000	30,000	30,000	30,000
54220	RADIO/EMERGENCY LIGHTS	8,848	9,000		8,786	9,000	9,000	9,000	9,000	9,000
54221	SERVICE TRUCK EQUIPMENT	2,118	5,000		0	0	0	0	0	0
54222	RESCUE TRUCK EQUIPMENT	1,763	6,500		240	5,000	5,000	5,000	5,000	5,000
54226	EQUIPMENT	6,800	12,000		8,827	12,000	12,000	12,000	12,000	12,000
SUBTOTAL		**47,136**	**71,000**	**0**	**41,924**	**59,500**	**59,500**	**59,500**	**59,500**	**59,500**
DEPARTMENT TOTAL		**2,951,961**	**3,102,257**	**0**	**1,575,685**	**3,102,392**	**3,102,392**	**3,102,392**	**3,101,562**	**3,101,562**

TOWN OF WATERFORD
GENERAL FUND
2020-2021 PROPOSED BUDGET

DEPT/AGENCY: 10129 POLICE COMMISSION

LINE ITEM	DESCRIPTION	COLUMN 1 2018/2019 ACTUAL EXPENDED	COLUMN 2 2019/2020 RTM APPROP.	COLUMN 3 2019/2020 ADDITIONAL/ TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENCUMB AS OF 1/1/20	COLUMN 5 2020/2021 DEPT/ AGENCY REQUEST	COLUMN 6 2020/2021 APPROVED BD/COMM.	COLUMN 7 2020/2021 RECOMMENDED BD OF SELECTMEN	COLUMN 8 2020/2021 RECOMMENDED BD OF FINANCE	COLUMN 9 2020/2021 RTM APPROVED
PERSONNEL COSTS										
51110	ADMINISTRATION	527,202	475,547		310,955	473,575	473,575	473,575	473,575	473,575
51210	CLERICAL/TECHNICAL	270,976	314,236		143,473	307,282	307,282	307,282	307,282	307,282
51220	CUSTODIAL	62,813	53,989		20,111	43,923	43,923	43,923	43,923	43,923
51420	PATROL	3,184,853	3,212,166		1,575,774	3,333,709	3,333,709	3,333,709	3,333,709	3,333,709
51421	MARINE PATROL	21,591	22,441		17,278	23,716	23,716	23,716	23,716	23,716
51430	DETECTIVE	444,679	466,332		191,245	486,203	486,203	486,203	486,203	486,203
51435	COMM. SERVICE OFFICERS	130,552	139,015		56,830	140,053	140,053	140,053	140,053	140,053
51810	OVERTIME	152,671	152,790		86,165	145,814	145,814	145,814	145,814	145,814
51820	REPLACEMENT OVERTIME	354,570	360,508		190,856	360,508	360,508	360,508	360,508	360,508
51830	TRAINING & EDUCATION	106,874	102,872		57,290	113,967	113,967	113,967	113,967	113,967
51920	FICA	385,981	411,065		191,448	420,922	420,922	420,922	420,922	420,922
SUBTOTAL		**5,642,762**	**5,710,961**	**0**	**2,841,424**	**5,849,672**	**5,849,672**	**5,849,672**	**5,849,672**	**5,849,672**
SERVICES										
52010	ADVERTISING	408	500		169	500	500	500	500	500
52020	POSTAGE	1,523	1,500		814	2,000	2,000	2,000	2,000	2,000
52030	PROFESSIONAL FEES	11,689	11,000		5,911	11,000	11,000	11,000	11,000	11,000
52040	SERVICE CONT & REPAIRS	139,599	35,183		15,815	39,785	39,785	39,785	39,785	39,785
52050	DUES, CONF. & EDUCATION	2,153	1,735		1,405	1,735	1,735	1,735	1,735	1,735
52060	PRINTING	1,174	1,200		424	1,200	1,200	1,200	1,200	1,200
52080	TELEPHONE	30,732	34,907		16,923	33,422	33,422	33,422	33,422	33,422
52090	FUEL OIL	22,664	17,709		4,678	17,566	17,566	17,566	17,566	17,566
52100	ELECTRICITY	50,526	52,979		28,567	52,223	52,223	52,223	52,223	52,223
52115	WATER & SEWER	4,243	4,500		1,416	4,500	4,500	4,500	4,500	4,500
52300	TRAINING & EDUCATION	44,209	59,200		30,803	74,200	74,200	74,200	74,200	74,200
52305	OSHA COMPLIANCE	5,795	5,500		1,329	5,500	5,500	5,500	5,500	5,500
52370	UNIFORM ALLOWANCE	77,841	79,790		74,485	84,465	84,465	84,465	84,465	84,465
52520	CRIMINAL JUSTICE PLANNER	13,126	13,127		13,126	13,520	13,520	13,520	13,520	13,520
SUBTOTAL		**405,681**	**318,830**	**0**	**195,866**	**341,616**	**341,616**	**341,616**	**341,616**	**341,616**

TOWN OF WATERFORD
GENERAL FUND
2020-2021 PROPOSED BUDGET

DEPT/AGENCY: 10129 POLICE COMMISSION

LINE ITEM	DESCRIPTION	COLUMN 1 2018/2019 ACTUAL EXPENDED	COLUMN 2 2019/2020 RTM APPROP.	COLUMN 3 2019/2020 ADDITIONAL/ TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENCUMB AS OF 1/1/20	COLUMN 5 2020/2021 DEPT/ AGENCY REQUEST	COLUMN 6 2020/2021 APPROVED BD/COMM.	COLUMN 7 2020/2021 RECOMMENDED BD OF SELECTMEN	COLUMN 8 2020/2021 RECOMMENDED BD OF FINANCE	COLUMN 9 2020/2021 RTM APPROVED
MATERIALS & SUPPLIES										
53010	OFFICE SUPPLIES	712	1,000		121	1,000	1,000	1,000	1,000	1,000
53020	OTHER SUPPLIES	6,500	6,500		2,700	7,000	7,000	7,000	7,000	7,000
53070	AUTOMOTIVE REPAIRS	31,812	32,000		16,014	32,000	32,000	32,000	32,000	32,000
53090	FUELS & LUBRICANTS	113,656	114,869		42,896	111,441	111,441	111,441	111,441	111,441
53100	TIRES	7,368	10,325		2,640	10,325	10,325	10,325	10,325	10,325
53150	BUILDING MAINTENANCE	27,201	16,250		5,908	16,250	16,250	16,250	16,250	16,250
53180	POLICE EQUIP. & SUPPLIES	52,156	54,700		20,389	39,660	39,660	39,660	39,660	39,660
53210	SELECTIVE ENFORCEMENT	2,500	2,500		1,000	2,500	2,500	2,500	2,500	2,500
53220	MARINE PATROL SUPPLIES	4,562	2,100		202	4,000	4,000	4,000	4,000	4,000
53260	ANIMAL CONTROL SUPPLIES	30,000	30,000		30,000	30,000	30,000	30,000	30,000	30,000
53320	CHALLENGE	1,954	2,000		1,970	0	0	0	0	0
SUBTOTAL		**278,422**	**272,244**	**0**	**123,840**	**254,176**	**254,176**	**254,176**	**254,176**	**254,176**
EQUIPMENT										
54020	EQUIPMENT & FURNITURE	16,613	15,220		15,678	5,277	5,277	5,277	5,277	5,277
SUBTOTAL		**16,613**	**15,220**	**0**	**15,678**	**5,277**	**5,277**	**5,277**	**5,277**	**5,277**
DEPARTMENT TOTAL		**6,343,478**	**6,317,255**	**0**	**3,176,808**	**6,450,741**	**6,450,741**	**6,450,741**	**6,450,741**	**6,450,741**

TOWN OF WATERFORD
GENERAL FUND
2020-2021 PROPOSED BUDGET

DEPT/AGENCY: 10130 PUBLIC WORKS

LINE ITEM	DESCRIPTION	COLUMN 1 2018/2019 ACTUAL EXPENDED	COLUMN 2 2019/2020 RTM APPROP.	COLUMN 3 2019/2020 ADDITIONAL/ TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENCUMB AS OF 1/1/20	COLUMN 5 2020/2021 DEPT/ AGENCY REQUEST	COLUMN 6 2020/2021 APPROVED BD/COMM.	COLUMN 7 2020/2021 RECOMMENDED BD OF SELECTMEN	COLUMN 8 2020/2021 RECOMMENDED BD OF FINANCE	COLUMN 9 2020/2021 RTM APPROVED
PERSONNEL COSTS										
51110	ADMINISTRATION	300,944	308,467		122,610	315,404	315,404	315,404	315,404	315,404
51130	ENGINEERING	1,758	5,735		2,498	5,735	5,735	5,735	5,735	5,735
51210	CLERICAL/TECHNICAL	138,531	142,874		66,990	141,937	141,937	141,937	141,937	141,937
51510	EQUIPMENT MAINTENANCE	331,937	357,682		173,379	345,771	345,771	345,771	345,771	345,771
51520	HIGHWAY MAINTENANCE	829,292	928,608		405,532	984,189	984,189	984,189	984,189	984,189
51530	REFUSE COLLECTION & MAINT.	415,672	305,845		226,507	292,464	292,464	292,464	292,464	292,464
51540	SNOW REMOVAL	64,139	85,000		22,132	80,000	80,000	80,000	80,000	80,000
51810	OVERTIME	51,819	52,000		27,364	52,000	52,000	52,000	52,000	52,000
51910	FRINGE BENEFITS	11,481	11,005		10,894	11,005	11,005	11,005	11,005	11,005
51920	FICA	154,875	168,085		76,102	170,480	170,480	170,480	170,480	170,480
SUBTOTAL		**2,300,448**	**2,365,301**	**0**	**1,134,009**	**2,398,985**	**2,398,985**	**2,398,985**	**2,398,985**	**2,398,985**
SERVICES										
52010	ADVERTISING	5,848	7,227		2,114	6,100	6,100	6,100	6,100	6,100
52020	POSTAGE	378	456		164	437	437	437	437	437
52030	PROFESSIONAL FEES	98,657	108,000		73,166	90,000	90,000	90,000	90,000	90,000
52040	SERVICE CONT & REPAIRS	64,464	68,000		36,958	58,600	58,600	58,600	58,600	58,600
52050	DUES, CONF. & EDUCATION	1,952	4,600		100	1,960	1,960	1,960	1,960	1,960
52060	PRINTING	57	100		19	90	90	90	90	90
52070	REIMBURSABLE EXPENSE	0	50		7	50	50	50	50	50
52090	FUEL OIL	41,418	43,020		6,673	41,100	41,100	41,100	41,100	41,100
52100	ELECTRICITY	28,492	20,300		9,854	25,400	25,400	25,400	25,400	25,400
52110	WATER & SEWER	7,959	8,000		1,846	8,100	8,100	8,100	8,100	8,100
52400	MEAL ALLOWANCE	1,730	2,600		514	2,600	2,600	2,600	2,600	2,600
52410	STREET TREE MAINTENANCE	396	700		0	1,500	1,500	1,500	1,500	1,500
52450	SITE WORK	1,500	1,500		0	500	500	500	500	500
52460	STREET LIGHTING	234,576	88,000		55,917	90,000	90,000	90,000	90,000	90,000
52470	SOLID WASTE DISPOSAL	841,915	860,000		833,477	900,000	900,000	900,000	900,000	900,000
52475	RECYCLING PROGRAM	250	300		300	250	250	250	250	250
52500	OPTIONS & RIGHTS OF WAY	0	1,000		0	1,000	1,000	1,000	1,000	1,000
52510	RENTAL OF EQUIPMENT	19,990	25,000		19,990	20,000	20,000	20,000	20,000	20,000
52531	LANDFILL CAP MAINTENANCE	20,159	22,000		21,800	20,000	20,000	20,000	20,000	20,000
SUBTOTAL		**1,369,741**	**1,260,853**	**0**	**1,062,899**	**1,267,687**	**1,267,687**	**1,267,687**	**1,267,687**	**1,267,687**

TOWN OF WATERFORD
GENERAL FUND
2020-2021 PROPOSED BUDGET

DEPT/AGENCY: 10130 PUBLIC WORKS

LINE ITEM	DESCRIPTION	COLUMN 1 2018/2019 ACTUAL EXPENDED	COLUMN 2 2019/2020 RTM APPROP.	COLUMN 3 2019/2020 ADDITIONAL/ TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENCUMB AS OF 1/1/20	COLUMN 5 2020/2021 DEPT/ AGENCY REQUEST	COLUMN 6 2020/2021 APPROVED BD/COMM.	COLUMN 7 2020/2021 RECOMMENDED BD OF SELECTMEN	COLUMN 8 2020/2021 RECOMMENDED BD OF FINANCE	COLUMN 9 2020/2021 RTM APPROVED
MATERIALS & SUPPLIES										
53010	OFFICE SUPPLIES	332	250		230	325	325	325	325	325
53030	OPERATIONAL SUPPLIES	18,032	17,700		6,602	17,500	17,500	17,500	17,500	17,500
53050	ENGINEER EQUIP & SUPPLIES	373	450		56	400	400	400	400	400
53070	AUTOMOTIVE REPAIRS	166,025	140,000		83,814	147,500	147,500	147,500	147,500	147,500
53090	FUELS & LUBRICANTS	200,564	210,000		53,820	216,700	216,700	216,700	216,700	216,700
53100	TIRES	39,037	40,000		21,154	35,000	35,000	35,000	35,000	35,000
53250	TRAFFIC CONTROL MATERIALS	34,972	34,000		21,932	30,000	30,000	30,000	30,000	30,000
53300	HIGHWAY MATERIALS	206,386	275,000	(1,684)	38,855	235,000	235,000	235,000	235,000	235,000
SUBTOTAL		**665,722**	**717,400**	**(1,684)**	**226,463**	**682,425**	**682,425**	**682,425**	**682,425**	**682,425**
EQUIPMENT										
54050	AUTOMOTIVE EQUIPMENT	22,194	24,846	1,684	25,864	17,412	17,412	17,412	17,412	17,412
54060	OFFICE FURNITURE	564	0		0	2,000	2,000	2,000	2,000	2,000
SUBTOTAL		**22,758**	**24,846**	**1,684**	**25,864**	**19,412**	**19,412**	**19,412**	**19,412**	**19,412**
IMPROVEMENTS										
55010	TOWN AID ROADS-IMPROVED	296,822	320,698		212,776	320,698	320,698	320,698	320,698	320,698
SUBTOTAL		**296,822**	**320,698**	**0**	**212,776**	**320,698**	**320,698**	**320,698**	**320,698**	**320,698**
DEPARTMENT TOTAL		**4,655,491**	**4,689,098**	**0**	**2,662,011**	**4,689,207**	**4,689,207**	**4,689,207**	**4,689,207**	**4,689,207**

TOWN OF WATERFORD
GENERAL FUND
2020-2021 PROPOSED BUDGET

DEPT/AGENCY: 10132 CONSERVATION OF HEALTH

LINE ITEM	DESCRIPTION	COLUMN 1 2018/2019 ACTUAL EXPENDED	COLUMN 2 2019/2020 RTM APPROP.	COLUMN 3 2019/2020 ADDITIONAL/ TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENCUMB AS OF 1/1/20	COLUMN 5 2020/2021 DEPT/ AGENCY REQUEST	COLUMN 6 2020/2021 APPROVED BD/COMM.	COLUMN 7 2020/2021 RECOMMENDED BD OF SELECTMEN	COLUMN 8 2020/2021 RECOMMENDED BD OF FINANCE	COLUMN 9 2020/2021 RTM APPROVED
SERVICES										
52075	LEDGE LIGHT HEALTH DIST.	140,774	140,082		140,082	139,197	139,197	139,197	139,197	139,197
SUBTOTAL		140,774	140,082	0	140,082	139,197	139,197	139,197	139,197	139,197
DEPARTMENT TOTAL		140,774	140,082	0	140,082	139,197	139,197	139,197	139,197	139,197

TOWN OF WATERFORD
GENERAL FUND
2020-2021 PROPOSED BUDGET

DEPT/AGENCY: 10133 PUBLIC HEALTH NURSING SERVICE

LINE ITEM	DESCRIPTION	COLUMN 1 2018/2019 ACTUAL EXPENDED	COLUMN 2 2019/2020 RTM APPROP.	COLUMN 3 2019/2020 ADDITIONAL/ TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENCUMB AS OF 1/1/20	COLUMN 5 2020/2021 DEPT/ AGENCY REQUEST	COLUMN 6 2020/2021 APPROVED BD/COMM.	COLUMN 7 2020/2021 RECOMMENDED BD OF SELECTMEN	COLUMN 8 2020/2021 RECOMMENDED BD OF FINANCE	COLUMN 9 2020/2021 RTM APPROVED
CONTRACTED OUTSIDE AGENCIES										
58010	PUBLIC HEALTH NURSING	27,640	27,640		8,261	27,820	27,820	27,820	27,820	27,820
SUBTOTAL		**27,640**	**27,640**	**0**	**8,261**	**27,820**	**27,820**	**27,820**	**27,820**	**27,820**
DEPARTMENT TOTAL		**27,640**	**27,640**	**0**	**8,261**	**27,820**	**27,820**	**27,820**	**27,820**	**27,820**

TOWN OF WATERFORD
GENERAL FUND
2020-2021 PROPOSED BUDGET

DEPT/AGENCY: 10135 SENIOR CITIZEN COMMISSION

LINE ITEM	DESCRIPTION	COLUMN 1 2018/2019 ACTUAL EXPENDED	COLUMN 2 2019/2020 RTM APPROP.	COLUMN 3 2019/2020 ADDITIONAL/ TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENCUMB AS OF 1/1/20	COLUMN 5 2020/2021 DEPT/ AGENCY REQUEST	COLUMN 6 2020/2021 APPROVED BD/COMM.	COLUMN 7 2020/2021 RECOMMENDED BD OF SELECTMEN	COLUMN 8 2020/2021 RECOMMENDED BD OF FINANCE	COLUMN 9 2020/2021 RTM APPROVED
PERSONNEL COSTS										
51110	ADMINISTRATION	144,265	148,882		71,578	148,882	148,882	148,882	148,882	148,882
51210	CLERICAL/TECHNICAL	193,031	203,500		96,332	212,639	212,639	212,639	212,639	212,639
51635	INSTRUCTORS	11,044	12,389		7,670	17,071	17,071	17,071	17,071	17,071
51810	OVERTIME	731	891		483	891	891	891	891	891
51920	FICA	25,751	27,973		12,877	29,030	29,030	29,030	29,030	29,030
SUBTOTAL		**374,822**	**393,635**	**0**	**188,940**	**408,513**	**408,513**	**408,513**	**408,513**	**408,513**
SERVICES										
52010	ADVERTISING	72	344		60	344	344	344	344	344
52020	POSTAGE	1,497	1,838		724	1,802	1,802	1,802	1,802	1,802
52039	ADA SERVICES	0	450		0	450	450	450	450	450
52040	SVC. CONTRACTS & REPAIRS	54,231	53,624		29,030	49,374	49,374	49,374	49,374	49,374
52050	DUES, CONF & EDUCATION	505	675		250	530	530	530	530	530
52090	HEATING FUEL	8,293	8,196		1,516	8,308	8,308	8,308	8,308	8,308
52100	ELECTRICITY	27,452	30,873		12,274	30,876	30,876	30,876	30,876	30,876
52115	WATER/SEWER	2,066	2,234		706	2,220	2,220	2,220	2,220	2,220
52130	PHYSICAL EXAMINATIONS	612	980		423	1,220	1,220	1,220	1,220	1,220
52380	PROGRAMS	23,889	25,570		23,790	26,370	26,370	26,370	26,370	26,370
SUBTOTAL		**118,616**	**124,784**	**0**	**68,773**	**121,494**	**121,494**	**121,494**	**121,494**	**121,494**
MATERIALS & SUPPLIES										
53010	OFFICE SUPPLIES	156	651		300	673	673	673	673	673
53020	OTHER SUPPLIES	2,143	2,685		2,097	2,611	2,611	2,611	2,611	2,611
53070	AUTO REPAIRS	742	3,084		280	3,024	3,024	3,024	3,024	3,024
53090	FUELS & LUBRICANTS	7,917	9,555		3,780	8,970	8,970	8,970	8,970	8,970
SUBTOTAL		**10,958**	**15,975**	**0**	**6,457**	**15,278**	**15,278**	**15,278**	**15,278**	**15,278**
EQUIPMENT										
54020	FITNESS EQUIPMENT	5,052	0		0	1,825	1,825	1,825	1,825	1,825
54030	KITCHEN EQUIPMENT	160	120		81	120	120	120	120	120
54050	AUTOMOTIVE EQUIPMENT	649	897		656	897	897	897	897	897
SUBTOTAL		**5,862**	**1,017**	**0**	**737**	**2,842**	**2,842**	**2,842**	**2,842**	**2,842**
DEPARTMENT TOTAL		**510,258**	**535,411**	**0**	**264,907**	**548,127**	**548,127**	**548,127**	**548,127**	**548,127**

TOWN OF WATERFORD
GENERAL FUND
2020-2021 PROPOSED BUDGET

DEPT/AGENCY: 10136 WATERFORD PUBLIC LIBRARY

LINE ITEM	DESCRIPTION	COLUMN 1 2018/2019 ACTUAL EXPENDED	COLUMN 2 2019/2020 RTM APPROP.	COLUMN 3 2019/2020 ADDITIONAL/ TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENCUMB AS OF 1/1/20	COLUMN 5 2020/2021 DEPT/ AGENCY REQUEST	COLUMN 6 2020/2021 APPROVED BD/COMM.	COLUMN 7 2020/2021 RECOMMENDED BD OF SELECTMEN	COLUMN 8 2020/2021 RECOMMENDED BD OF FINANCE	COLUMN 9 2020/2021 RTM APPROVED
PERSONNEL COSTS										
51110	ADMINISTRATION	109,692	112,435		53,256	112,435	112,435	112,435	112,435	112,435
51210	CLERICAL/TECHNICAL	640,950	680,882		315,840	687,309	687,309	687,309	687,309	687,309
51220	CUSTODIAL-MAINTENANCE	74,607	84,068		37,019	85,826	85,826	85,826	85,826	85,826
51810	OVERTIME-SUNDAY	7,246	7,500		2,473	250	250	250	250	250
51910	FRINGE BENEFITS	3,177	3,195		0	3,195	3,195	3,195	3,195	3,195
51920	FICA	62,171	67,938		30,385	68,010	68,010	68,010	68,010	68,010
SUBTOTAL		**897,844**	**956,018**	**0**	**438,973**	**957,025**	**957,025**	**957,025**	**957,025**	**957,025**
SERVICES										
52020	POSTAGE	349	360		113	325	325	325	325	325
52040	SERVICE CONT.& REPAIRS	21,744	13,490		8,825	11,815	11,815	11,815	11,815	11,815
52070	REIMBURSABLE EXPENSE	665	650		194	667	667	667	667	667
52090	FUEL OIL	10,997	10,270		1,092	10,951	10,951	10,951	10,951	10,951
52100	ELECTRICITY	36,001	36,942		19,424	37,530	37,530	37,530	37,530	34,000
52110	WATER	932	940		496	940	940	940	940	940
52120	SEWER	934	940		229	940	940	940	940	940
SUBTOTAL		**71,621**	**63,592**	**0**	**30,373**	**63,168**	**63,168**	**63,168**	**63,168**	**59,638**
MATERIALS & SUPPLIES										
53010	OFFICE SUPPLIES	3,999	4,000		2,512	4,000	4,000	4,000	4,000	4,000
53020	OTHER SUPPLIES	4,000	4,000		2,238	4,000	4,000	4,000	4,000	4,000
SUBTOTAL		**7,999**	**8,000**	**0**	**4,750**	**8,000**	**8,000**	**8,000**	**8,000**	**8,000**
EQUIPMENT										
54160	BOOKS/RELATED MATERIAL	44,998	45,000		45,000	45,000	45,000	45,000	45,000	45,000
SUBTOTAL		**44,998**	**45,000**	**0**	**45,000**	**45,000**	**45,000**	**45,000**	**45,000**	**45,000**
DEPARTMENT TOTAL		**1,022,462**	**1,072,610**	**0**	**519,096**	**1,073,193**	**1,073,193**	**1,073,193**	**1,073,193**	**1,069,663**

TOWN OF WATERFORD
GENERAL FUND
2020-2021 PROPOSED BUDGET

DEPT/AGENCY: 10137 RECREATION & PARKS COMMISSION

LINE ITEM	DESCRIPTION	COLUMN 1 2018/2019 ACTUAL EXPENDED	COLUMN 2 2019/2020 RTM APPROP.	COLUMN 3 2019/2020 ADDITIONAL/ TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENCUMB AS OF 1/1/20	COLUMN 5 2020/2021 DEPT/ AGENCY REQUEST	COLUMN 6 2020/2021 APPROVED BD/COMM.	COLUMN 7 2020/2021 RECOMMENDED BD OF SELECTMEN	COLUMN 8 2020/2021 RECOMMENDED BD OF FINANCE	COLUMN 9 2020/2021 RTM APPROVED
PERSONNEL COSTS										
51110	ADMINISTRATION	184,095	188,698		89,126	188,698	188,698	188,698	188,698	188,698
51210	CLERICAL/TECHNICAL	83,122	85,191		40,644	85,786	85,786	85,786	85,786	85,786
51220	CUSTODIAL	18,325	18,011		8,471	18,868	18,868	18,868	18,868	18,868
51610	PARKS MAINTENANCE	319,210	372,624		166,971	375,951	375,951	375,951	375,951	375,951
51620	RECREATION PROGRAMS	316,124	325,689		191,361	342,991	342,991	342,991	342,991	342,991
51630	SUMMER JOBS FOR MINORS	19,852	20,621		13,078	13,623	13,623	13,623	13,623	13,623
51810	OVERTIME	18,390	30,449		9,298	25,478	25,478	25,478	25,478	20,478
51910	FRINGE BENEFITS	3,641	5,049		4,004	7,806	7,806	7,806	7,806	7,806
51920	FICA	71,619	80,044		38,894	81,029	81,029	81,029	81,029	80,646
SUBTOTAL		**1,034,379**	**1,126,376**	**0**	**561,848**	**1,140,230**	**1,140,230**	**1,140,230**	**1,140,230**	**1,134,847**
SERVICES										
52010	ADVERTISING	2,077	2,760		2,217	2,760	2,760	2,760	2,760	2,760
52020	POSTAGE	3,966	6,100		3,883	6,100	6,100	6,100	6,100	6,100
52040	SERVICE CONTRACTS & REPAIRS	52,811	52,581		27,229	50,282	50,282	50,282	50,282	50,282
52050	DUES, CONF., & EDUCATION	2,706	3,555		1,542	3,650	3,650	3,650	3,650	3,650
52070	REIMBURSABLE EXPENSE	0	150		0	150	150	150	150	150
52080	TELEPHONE	3,488	3,680		1,575	2,848	2,848	2,848	2,848	2,848
52206	WATERFORD WEEK SUBSIDY	4,750	4,750		4,750	4,750	4,750	4,750	4,750	4,750
52380	PROGRAMS	36,347	45,972		24,185	42,387	42,387	42,387	42,387	42,387
52390	CO-SPONSORED PROGRAMS	41,549	41,549		14,155	41,549	41,549	41,549	41,549	41,549
52420	MAINTENANCE OF PROPERTY	146,329	150,954		71,715	150,133	150,133	150,133	150,133	147,523
SUBTOTAL		**294,023**	**312,051**	**0**	**151,250**	**304,609**	**304,609**	**304,609**	**304,609**	**301,999**
MATERIALS & SUPPLIES										
53010	OFFICE SUPPLIES	1,436	1,363		1,244	1,363	1,363	1,363	1,363	1,363
53020	OTHER SUPPLIES	32,963	27,005		16,615	30,636	30,636	30,636	30,636	30,636
53080	MAINTENANCE OF VEHICLES	26,329	20,750		7,527	20,750	20,750	20,750	20,750	20,750
53090	FUELS & LUBRICANTS	18,739	22,088		8,200	20,195	20,195	20,195	20,195	20,195
SUBTOTAL		**79,467**	**71,206**	**0**	**33,586**	**72,944**	**72,944**	**72,944**	**72,944**	**72,944**
EQUIPMENT										
54020	EQUIPMENT	5,052	9,975		9,975	1,825	1,825	1,825	1,825	1,825
SUBTOTAL		**5,052**	**9,975**	**0**	**9,975**	**1,825**	**1,825**	**1,825**	**1,825**	**1,825**
DEPARTMENT TOTAL		**1,412,921**	**1,519,608**	**0**	**756,659**	**1,519,608**	**1,519,608**	**1,519,608**	**1,519,608**	**1,511,615**

TOWN OF WATERFORD
GENERAL FUND
2020-2021 PROPOSED BUDGET

DEPT/AGENCY: 10138 CURRENT YEAR CAPITAL IMPROVEMENTS

LINE ITEM	DESCRIPTION	COLUMN 1 2018/2019 ACTUAL EXPENDED	COLUMN 2 2019/2020 RTM APPROP.	COLUMN 3 2019/2020 ADDITIONAL/ TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENCUMB AS OF 1/1/20	COLUMN 5 FY 2021 DEPT/ AGENCY REQUEST	COLUMN 6 2020/2021 APPROVED BD/COMM.	COLUMN 7 2020/2021 RECOMMENDED BD OF SELECTMEN	COLUMN 8 2020/2021 RECOMMENDED BD OF FINANCE	COLUMN 9 2020/2021 RTM APPROVED
BOARD OF SELECTMEN:										
55738	FLEET MANAGEMENT PLAN	1,250,000	1,000,000		1,000,000	1,000,000	1,000,000	1,000,000	900,000	900,000
SUBTOTAL BD. OF SELECTMEN		**1,250,000**	**1,000,000**	**0**	**1,000,000**	**1,000,000**	**1,000,000**	**1,000,000**	**900,000**	**900,000**
INFORMATION TECHNOLOGY:										
55805	HARDWARE REFRESH	25,580	26,348		26,348					0
55862	PURE ARRAY					74,000	74,000	74,000	74,000	74,000
New	CISCO MERAKI					11,550	0	0		
55823	MICROSOFT EMAIL SYSTEM SOFTWARE WITH WINDOW SERVER	29,550								0
55824	MICROSOFT WINDOWS SERVER/EXCHANGE 2016 (PHYSICAL SERVER FOR EMAIL)	15,201								0
55831	REC TRAC SOFTWARE	18,500								0
55833	SAN (STORAGE AREA NETWORK)	42,000								0
55843	SYSLOG SERVER		12,880		12,880					0
55844	BACKUP SYSTEM		10,427		10,427					0
55845	FD NETWORKED COMPUTER, PHONE, WIFI		120,000		120,000					0
SUBTOTAL INFORMATION TECHNOLOGY		**130,831**	**169,655**	**0**	**169,655**	**85,550**	**74,000**	**74,000**	**74,000**	**74,000**
POLICE DEPARTMENT:										
55864	BODY CAMERAS					98,250	98,250	98,250	98,250	98,250
55837	INFRARED CAMERAS IN CARS	14,380	14,812		14,812	14,350	14,350	14,350	14,350	14,350
55828	PHASE III FURNITURE & FLOORING	82,799								0
55830	RANGE IMPROVEMENTS	14,000								0
55858	ACCIDENT INVESTIGATION		12,000		12,000					0
55859	ARCHITECTURAL PLANS POLICE BLDG		15,000		15,000					0
55846	POLICY DIRECTIVES REVAMP & SOFTWARE		30,000		30,000					0
SUBTOTAL POLICE DEPARTMENT		**111,179**	**71,812**	**0**	**71,812**	**112,600**	**112,600**	**112,600**	**112,600**	**112,600**
FIRE DEPARTMENT:										
55812	FIRE SERVICES-SCBA UPGRADE PROGRAM	140,000								0
55847	COHANZIE - ROOF REPLACEMENT		45,000		45,000	45,000	0	0		0
NEW	GOSHEN- HALL FLOOR REPLACEMENT					15,000	0	0		0
SUBTOTAL FIRE DEPARTMENT		**140,000**	**45,000**	**0**	**45,000**	**60,000**	**0**	**0**	**0**	**0**

TOWN OF WATERFORD
GENERAL FUND
2020-2021 PROPOSED BUDGET

DEPT/AGENCY: 10138 CURRENT YEAR CAPITAL IMPROVEMENTS

LINE ITEM	DESCRIPTION	COLUMN 1 2018/2019 ACTUAL EXPENDED	COLUMN 2 2019/2020 RTM APPROP.	COLUMN 3 2019/2020 ADDITIONAL/ TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENCUMB AS OF 1/1/20	COLUMN 5 FY 2021 DEPT/ AGENCY REQUEST	COLUMN 6 2020/2021 APPROVED BD/COMM.	COLUMN 7 2020/2021 RECOMMENDED BD OF SELECTMEN	COLUMN 8 2020/2021 RECOMMENDED BD OF FINANCE	COLUMN 9 2020/2021 RTM APPROVED
PUBLIC WORKS:										
55866	BLOOMINGDALE SOUTH-MILL &PAVE					131,301	131,300	131,300	131,300	131,300
55848	INDUSTRIAL DRIVE RECLAIM/PAVE		264,280		264,280					0
NEW	MILLSTONE EAST NEIGHBORHOOD					433,182	0	0	0	0
55868	GALLOWS LANE- Reclaim/Pave					134,080	134,080	134,080	134,080	134,080
NEW	BRAMAN ROAD RECLAIM/PAVE					263,465				0
55867	REMOVE UNDERGROUND UST -COHANZIE FIRE					0	299,000	299,000	299,000	299,000
55849	CHAPMAN AVE/PILGRIM RD SOUTH-MILL/PAVE		133,243		133,243					0
55850	CROSS RD		2,754,000		2,754,000					0
55860	VAUXHALL ST. (Hunts Brook Mill & Pave		491,760		491,760					0
55825	MILL & PAVE MULLEN HILL	198,859								0
55826	MILL & PAVE MYROCK AVE	112,617								0
55827	MILL & PAVE STONEHEIGHTS RD	105,894								0
55832	RECLAIM & PAVE WESTWOOD/WEST NECK	216,709								0
SUBTOTAL PUBLIC WORKS		634,079	3,643,283	0	3,643,283	962,028	564,380	564,380	564,380	564,380
MUNICIPAL BUILDINGS MAINTENANCE:										
55829	POLICE & PUBLIC SAFETY HVAC STUDIES	14,000								0
55834	TOWN HALL FIRE SYSTEM	72,000								0
55836	YSB FIRE SYSTEM	38,000								0
NEW	TOWN HALL & YSB ELECTRICAL UPGRADE					25,600				
55869	TOWN HALL PARKING LOT LIGHTS					28,500	28,500	28,500	0	0
55851	ADA IMPROVEMENTS YSB/PD		87,000		87,000	80,700	80,700	80,700	80,700	80,700
55852	TOWN HALL BATHROOMS		87,500		87,500	112,500	112,500	112,500	25,000	25,000
55853	AUDITORIUM SEATING UPGRADE		12,760		12,760	97,240	97,240	97,240	0	0
SUBTOTAL MUNICIPAL BUILDINGS MAINTENANCE		124,000	187,260	0	187,260	344,540	318,940	318,940	105,700	105,700
UTILITY COMMISSION:										
NEW	CCTV Camera & Lateral Launching System					120,000	0	0	0	0
55871	EVERGREEN PUMP STATION					375,000	375,000	375,000	375,000	375,000
55821	IN-LINE WASTEWATER SOLIDS GRINDERS	85,000	85,000		85,000	85,000	85,000	85,000	85,000	85,000
SUBTOTAL UTILITY COMMISSION		85,000	85,000	0	85,000	580,000	460,000	460,000	460,000	460,000
RECREATION & PARKS:										
55835	VETERAN'S FIELD IRRIGATION	13,700								0
NEW	VETERAN'S FIELD LIGHT REPLACEMENT					367,500	0	0		
NEW	VETERAN'S GARAGE ADDITION PLAN					18,218	0	0		
55822	LEARY PARK IRRIGATION	47,300								0
55838	CHILDREN'S PLAYGROUND EQUIP.	25,000								0
55820	FIRE APPARATUS ACCESS ROAD REPAIR - EUGENE O'NEILL	14,250								0
55854	LEARY BASKETBALL COURT REBUILD		55,000		55,000					0
55855	TOWN HALL BASKETBALL COURT REPAIR		16,000		16,000					0
55856	DOG PARK FENCE REPLACEMENT		23,500		23,500					0
SUBTOTAL RECREATION & PARKS		100,250	94,500	0	94,500	385,718	0	0	0	0
LESS: GRANTS/OTHER REVENUE										
	FEDERAL/STATE GRANTS	0	(2,754,000)		(2,754,000)					0
DEPARTMENT TOTAL		2,575,339	2,542,510	0	2,542,510	3,530,436	2,529,920	2,529,920	2,216,680	2,216,680

TOWN OF WATERFORD
GENERAL FUND
2020-2021 PROPOSED BUDGET

DEPT/AGENCY: 10139 DEBT SERVICE

LINE ITEM	DESCRIPTION	COLUMN 1 2018/2019 ACTUAL EXPENDED	COLUMN 2 2019/2020 RTM APPROP.	COLUMN 3 2019/2020 ADDITIONAL/ TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENCUMB AS OF 1/1/20	COLUMN 5 2020/2021 DEPT/ AGENCY REQUEST	COLUMN 6 2020/2021 APPROVED BD/COMM.	COLUMN 7 2020/2021 RECOMMENDED BD OF SELECTMEN	COLUMN 8 2020/2021 RECOMMENDED BD OF FINANCE	COLUMN 9 2020/2021 RTM APPROVED
PRINCIPAL & INTEREST										
56025	OSWEGATCHIE PRINCIPAL	740,000	735,000		735,000	735,000	735,000	735,000	735,000	735,000
56026	OSWEGATCHIE INTEREST	55,175	33,075		23,888	9,190	9,190	9,190	9,190	9,190
56027	GREAT NECK BOND PRINCIPAL	850,000	950,000		0	0	0	0	0	0
56028	GREAT NECK BOND INTEREST	329,250	314,375		157,188	0	0	0	0	0
56029	HIGH SCHOOL BOND PRINCIPAL	1,550,000	1,550,000		1,550,000	1,755,000	1,755,000	1,755,000	1,755,000	1,755,000
56032	HIGH SCHOOL BOND INTEREST	720,795	658,795		344,898	592,700	592,700	592,700	592,700	592,700
56033	SCHOOLS ISSUE OF 2014 PRINCIPAL	725,000	750,000		0	750,000	750,000	750,000	750,000	750,000
56034	SCHOOLS ISSUE OF 2014 INTEREST	488,469	459,469		229,734	429,470	429,470	429,470	429,470	429,470
56035	2014 BOND REFUNDING - PRINCIPAL	825,000	830,000		830,000	840,000	840,000	840,000	840,000	840,000
56036	2014 BOND REFUNDING - INTEREST	323,400	282,025		151,388	240,280	240,280	240,280	240,280	240,280
56037	2017 BOND REFUNDING - PRINCIPAL	330,000	330,000		330,000	325,000	325,000	325,000	325,000	325,000
56038	2017 BOND REFUNDING - INTEREST	648,350	640,100		322,525	630,300	630,300	630,300	630,300	630,300
56039	2019 BOND REFUNDING PRINCIPAL	0	0		0	655,000	655,000	655,000	655,000	655,000
56040	2019 BOND REFUNDING INTEREST	0	0		0	442,470	442,470	442,470	442,470	442,470
56041	2019 BAN'S MUNI COMP $10M ISSUE	0	0		0	224,380	224,380	224,380	224,380	224,380
DEPARTMENT TOTAL		**7,585,439**	**7,532,839**	**0**	**4,674,619**	**7,628,790**	**7,628,790**	**7,628,790**	**7,628,790**	**7,628,790**

TOWN OF WATERFORD
GENERAL FUND
2020-2021 PROPOSED BUDGET

DEPT/AGENCY: 10140 TRANSFERS TO CAPITAL AND NON-RECURRING EXPENDITURE FUND

LINE ITEM	DESCRIPTION	COLUMN 1 2018/2019 ACTUAL EXPENDED	COLUMN 2 2019/2020 RTM APPROP.	COLUMN 3 2019/2020 ADDITIONAL/ TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENCUMB AS OF 1/1/20	COLUMN 5 FY 2021 DEPT/ AGENCY REQUEST	COLUMN 6 2020/2021 APPROVED BD/COMM.	COLUMN 7 2020/2021 RECOMMENDED BD OF SELECTMEN	COLUMN 8 2020/2021 RECOMMENDED BD OF FINANCE	COLUMN 9 2020/2021 RTM APPROVED
ASSESSOR										
57639	REVALUATION	75,000	75,000		75,000	150,000	150,000	150,000	150,000	150,000
SUBTOTAL ASSESSOR:		**75,000**	**75,000**	**0**	**75,000**	**150,000**	**150,000**	**150,000**	**150,000**	**150,000**
INFORMATION TECHNOLOGY										
57790	TOWN WIDE WIFI		25,000		25,000					0
57809	CORE SWITCHES & BLADES - EOC/TOWN HALL	12,000	21,200		21,200					0
57846	FIBER UPGRADE					14,000	14,000	14,000	14,000	14,000
57847	TOWN WIDE CAMERA SYSTEM					97,200	97,200	97,200	0	
SUBTOTAL INFORMATION TECHNOLOGY:		**12,000**	**46,200**	**0**	**46,200**	**111,200**	**111,200**	**111,200**	**14,000**	**14,000**
LIBRARY										
57848	LIBRARY HVAC UPGRADE					1,101,100	1,101,100	250,000	200,000	200,000
SUBTOTAL LIBRARY		**0**	**0**	**0**	**0**	**1,101,100**	**1,101,100**	**250,000**	**200,000**	**200,000**
FIRE SERVICES										
57777	FIRE SERVICE - SCBA UPGRADE PROGRAM									0
57836	CARPET REPLACEMENT		30,000		30,000					0
57837	HYDRALAULIC EQUIPMENT UPGRADE		50,000		50,000	100,000	100,000	100,000	100,000	100,000
57838	PRE EMPTION LIGHT REPAIRS		50,000		50,000					0
57792	OSWEGATCHIE - BUILDING RENOVATIONS	1,000,000								0
57825	FIRE DEPT- FIRE STATION TELEPHONE SYSTEM	55,000								
57826	FIRE DEPT- HYDRAULIC EQUIPMENT	50,000								
NEW	JORDAN WINDOW REPLACEMENT					50,000	50,000	0		
SUBTOTAL FIRE SERVICES:		**1,105,000**	**130,000**	**0**	**130,000**	**150,000**	**150,000**	**100,000**	**100,000**	**100,000**
EMERGENCY MANAGEMENT										
57794	MOBILE & PORTABLE RADIO REPLACEMENT PROGRAM	213,447	273,809		273,809	273,809	273,809	273,810	273,810	273,810
SUBTOTAL EMERGENCY MANAGEMENT:		**213,447**	**273,809**	**0**	**273,809**	**273,809**	**273,809**	**273,810**	**273,810**	**273,810**

TOWN OF WATERFORD
GENERAL FUND
2020-2021 PROPOSED BUDGET

DEPT/AGENCY: 10140 **TRANSFERS TO CAPITAL AND NON-RECURRING EXPENDITURE FUND**

LINE ITEM	DESCRIPTION	COLUMN 1 2018/2019 ACTUAL EXPENDED	COLUMN 2 2019/2020 RTM APPROP.	COLUMN 3 2019/2020 ADDITIONAL/ TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENCUMB AS OF 1/1/20	COLUMN 5 FY 2021 DEPT/ AGENCY REQUEST	COLUMN 6 2020/2021 APPROVED BD/COMM.	COLUMN 7 2020/2021 RECOMMENDED BD OF SELECTMEN	COLUMN 8 2020/2021 RECOMMENDED BD OF FINANCE	COLUMN 9 2020/2021 RTM APPROVED
RECREATION & PARKS										
57796	TENNIS COURT SURFACE REPAIRS		0	0	0	164,800	164,800	0	0	0
57854	WATERFORD BEACH PARK IMPROVEMENTS					0	0	150,000	150,000	150,000
SUBTOTAL REC & PARKS		**0**	**0**	**0**	**0**	**164,800**	**164,800**	**150,000**	**150,000**	**150,000**
PUBLIC WORKS:										
57799	UST REPLACEMENT					299,000	299,000	0	0	0
57695	MUNICIPAL COMPLEX RENOVATIONS	800,000	6,000,000		6,000,000					0
57829	MILL & PAVE PEPPERBOX ROAD	202,804								0
57815	REDESIGN/RECONSTRUCT GARDINERS WOOD ROAD (DESIGN/PERMITTING)\	0	0	0		3,100,000	3,100,000	0	0	0
57855	REDESIGN/RECONSTRUCT BRAMAN					0	0	263,470	263,470	263,470
SUBTOTAL PUBLIC WORKS		**1,002,804**	**6,000,000**	**0**	**6,000,000**	**3,399,000**	**3,399,000**	**263,470**	**263,470**	**263,470**

TOWN OF WATERFORD
GENERAL FUND
2020-2021 PROPOSED BUDGET

DEPT/AGENCY: 10140 TRANSFERS TO CAPITAL AND NON-RECURRING EXPENDITURE FUND

LINE ITEM	DESCRIPTION	COLUMN 1 2018/2019 ACTUAL EXPENDED	COLUMN 2 2019/2020 RTM APPROP.	COLUMN 3 2019/2020 ADDITIONAL/ TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENCUMB AS OF 1/1/20	COLUMN 5 FY 2021 DEPT/ AGENCY REQUEST	COLUMN 6 2020/2021 APPROVED BD/COMM.	COLUMN 7 2020/2021 RECOMMENDED BD OF SELECTMEN	COLUMN 8 2020/2021 RECOMMENDED BD OF FINANCE	COLUMN 9 2020/2021 RTM APPROVED
UTILITIES COMMISSION:										
NEW	FARGO LANE/DOUGLASS HILL TANK REHAB					500,000	500,000	0	0	0
57802	FORCE MAIN AIR RELEASE VALVES-EVALUATE & REPLACE	13,000								
57816	OLD NORWICH PS (STATION REHAB)	475,000	375,000		375,000	200,000	200,000	100,000	100,000	100,000
57817	WASTEWATER PUMP STATIONS -FLOOD PROTECTION	100,000								0
SUBTOTAL UTILITIES COMMISSION		**588,000**	**375,000**	**0**	**375,000**	**700,000**	**700,000**	**100,000**	**100,000**	**100,000**
MUNICIPAL BUILDINGS MAINTENANCE										
NEW	MAGO POINT WAYFINDING SIGNS					135,000	135,000	0	0	0
57856	JORDAN VILLAGE SIDEWALKS							100,000	100,000	100,000
57857	CIVIC TRIANGLE UPGRADES							150,000	50,000	50,000
57839	TOWN HALL EMERGENCY EGRESS		46,000		46,000			0	0	0
57840	PLAN OF CONSERVATION DEVELOPMENT		100,000		100,000					0
SUBTOTAL MUNICIPAL BUILDINGS MAINTENANCE		**0**	**146,000**	**0**	**146,000**	**135,000**	**135,000**	**250,000**	**150,000**	**150,000**

TOWN OF WATERFORD
GENERAL FUND
2020-2021 PROPOSED BUDGET

DEPT/AGENCY: 10140 TRANSFERS TO CAPITAL AND NON-RECURRING EXPENDITURE FUND

LINE ITEM	DESCRIPTION	COLUMN 1 2018/2019 ACTUAL EXPENDED	COLUMN 2 2019/2020 RTM APPROP.	COLUMN 3 2019/2020 ADDITIONAL/ TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENCUMB AS OF 1/1/20	COLUMN 5 FY 2021 DEPT/ AGENCY REQUEST	COLUMN 6 2020/2021 APPROVED BD/COMM.	COLUMN 7 2020/2021 RECOMMENDED BD OF SELECTMEN	COLUMN 8 2020/2021 RECOMMENDED BD OF FINANCE	COLUMN 9 2020/2021 RTM APPROVED
BOARD OF EDUCATION										
57806	CLMS ENTRANCE MODIFICATION (SECURITY)					25,000	25,000	0	0	0
NEW	HEAT PUMP REPLACEMENT					22,000	22,000	0	0	0
57841	BUS LOT OFFICE		75,000		75,000	75,000	75,000	75,000	0	0
57842	SCHOOL SECURITY		100,000		100,000	50,000	50,000	50,000	0	0
57833	TENNIS COURTS		52,300		52,300					0
55857	HIGH SCHOOL FIELD ENHANCEMENTS		450,000		450,000					
57820	WHS - TURF FIELD AND TRACK	100,000				125,000	125,000	75,000	0	0
57822	IT LEARNING BOARDS-END OF LIFE	200,000	200,000		200,000	200,000	200,000	200,000	0	0
57823	IT SECURITY DVR CAMERAS					70,000	70,000	0	0	0
57827	IT VITUAL DESKTOP MAIN PROCESSOR	150,000	150,000		150,000					0
57828	QH-10 YR RETRO COMMISSIONING	30,000								
NEW	IT TV STUDIO SYSTEMS					70,000	70,000	0	0	0
SUBTOTAL BOARD OF EDUCATION		**480,000**	**1,027,300**	**0**	**1,027,300**	**637,000**	**637,000**	**400,000**	**0**	**0**
DEPARTMENT TOTAL		**3,476,251**	**8,073,309**	**0**	**8,073,309**	**6,821,909**	**6,821,909**	**2,048,480**	**1,401,280**	**1,401,280**
LESS: GRANTS/OTHER REVENUE										
	DEBT SERVICE	1,000,000	6,000,000		6,000,000					0
	LOCIP	202,804								0
TOTAL FUNDING OFFSETS		**1,202,804**	**6,000,000**	**0**	**6,000,000**	**0**	**0**	**0**	**0**	**0**
TOTAL GENERAL FUND APPROPRIATION		**2,273,447**	**2,073,309**	**0**	**2,073,309**	**6,821,909**	**6,821,909**	**2,048,480**	**1,401,280**	**1,401,280**

TOWN OF WATERFORD
GENERAL FUND
2020-2021 PROPOSED BUDGET

DEPT/AGENCY: 10141 FLOOD & EROSION CONTROL BD.

LINE ITEM	DESCRIPTION	COLUMN 1 2018/2019 ACTUAL EXPENDED	COLUMN 2 2019/2020 RTM APPROP.	COLUMN 3 2019/2020 ADDITIONAL/ TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENCUMB AS OF 1/1/20	COLUMN 5 2020/2021 DEPT/ AGENCY REQUEST	COLUMN 6 2020/2021 APPROVED BD/COMM.	COLUMN 7 2020/2021 RECOMMENDED BD OF SELECTMEN	COLUMN 8 2020/2021 RECOMMENDED BD OF FINANCE	COLUMN 9 2020/2021 RTM APPROVED
PERSONNEL COSTS										
51210	CLERICAL/TECHNICAL	311	760		257	760	760	760	760	760
51920	F.I.C.A	24	58		20	58	58	58	58	58
SUBTOTAL		335	818	0	277	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	0	25		0	25	25	25	25	25
SUBTOTAL		0	25	0	0	25	25	25	25	25
DEPARTMENT TOTAL		335	2,138	0	277	2,138	2,138	2,138	2,138	2,138

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DEPT/AGENCY: 10143 ETHICS COMMISSION

LINE ITEM	DESCRIPTION	COLUMN 1 2018/2019 ACTUAL EXPENDED	COLUMN 2 2019/2020 RTM APPROP.	COLUMN 3 2019/2020 ADDITIONAL/ TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENCUMB AS OF 1/1/20	COLUMN 5 2020/2021 DEPT/ AGENCY REQUEST	COLUMN 6 2020/2021 APPROVED BD/COMM.	COLUMN 7 2020/2021 RECOMMENDED BD OF SELECTMEN	COLUMN 8 2020/2021 RECOMMENDED BD OF FINANCE	COLUMN 9 2020/2021 RTM APPROVED
PERSONNEL COSTS										
51210	CLERICAL/TECHNICAL	453	300		375	600	600	600	600	600
51920	F.I.C.A	35	23		29	50	50	50	50	50
SUBTOTAL		**487**	**323**	**0**	**403**	**650**	**650**	**650**	**650**	**650**
SERVICES										
52020	POSTAGE	0	25		0					0
52030	PROFESSIONAL FEES	0	300		0					0
52070	REIMBURSABLE EXPENSE	0	50		0					0
SUBTOTAL		**0**	**375**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
MATERIALS & SUPPLIES										
53010	OFFICE SUPPLIES	0	25		0					0
SUBTOTAL		**0**	**25**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
DEPARTMENT TOTAL		487	723	0	403	650	650	650	650	650

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DEPT/AGENCY: 10145 HUMAN RESOURCES DEPARTMENT

LINE ITEM	DESCRIPTION	COLUMN 1 2018/2019 ACTUAL EXPENDED	COLUMN 2 2019/2020 RTM APPROP.	COLUMN 3 2019/2020 ADDITIONAL/ TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENCUMB AS OF 1/1/20	COLUMN 5 2020/2021 DEPT/ AGENCY REQUEST	COLUMN 6 2020/2021 APPROVED BD/COMM.	COLUMN 7 2020/2021 RECOMMENDED BD OF SELECTMEN	COLUMN 8 2020/2021 RECOMMENDED BD OF FINANCE	COLUMN 9 2020/2021 RTM APPROVED
PERSONNEL COSTS										
51110	ADMINISTRATION	124,321	126,776		61,583	127,468	127,468	127,468	127,468	127,468
51210	CLERICAL/TECHNICAL	52,042	52,748		7,929	58,542	58,542	58,542	58,542	58,542
51810	OVERTIME	0	427		0	0	0	0	0	0
51920	F.I.C.A	12,700	13,766		5,018	14,230	14,230	14,230	14,230	14,230
SUBTOTAL		**189,063**	**193,717**	**0**	**74,530**	**200,240**	**200,240**	**200,240**	**200,240**	**200,240**
SERVICES										
52010	ADVERTISING	7,615	4,200		3,178	4,200	4,200	4,200	4,200	4,200
52020	POSTAGE	715	824		367	824	824	824	824	824
52030	PROFESSIONAL FEES	8,104	60,000		20,179	54,019	54,019	54,019	54,019	54,019
52040	SERVICE CONT. & REPAIR	1,878	2,408		940	2,208	2,208	2,208	2,208	2,208
52050	DUES, CONF. & EDUCATION	808	1,303		209	1,201	1,201	1,201	1,201	1,201
52070	REIMBURSABLE EXPENSE	51	200		0	200	200	200	200	200
52300	TRAINING	50	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		**21,213**	**71,426**	**0**	**26,864**	**65,143**	**65,143**	**65,143**	**65,143**	**65,143**
MATERIALS & SUPPLIES										
53020	OTHER SUPPLIES	0	750		434	650	650	650	650	650
53140	VACCINE AND SUPPLIES	36	340		57	200	200	200	200	200
SUBTOTAL		**36**	**1,090**	**0**	**491**	**850**	**850**	**850**	**850**	**850**
DEPARTMENT TOTAL		**210,312**	**266,233**	**0**	**101,885**	**266,233**	**266,233**	**266,233**	**266,233**	**266,233**

0

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DEPT/AGENCY: 10146 COMMUNITY USE OF SCHOOLS

LINE ITEM	DESCRIPTION	COLUMN 1 2018/2019 ACTUAL EXPENDED	COLUMN 2 2019/2020 RTM APPROP.	COLUMN 3 2019/2020 ADDITIONAL/ TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENCUMB AS OF 1/1/20	COLUMN 5 2020/2021 DEPT/ AGENCY REQUEST	COLUMN 6 2020/2021 APPROVED BD/COMM.	COLUMN 7 2020/2021 RECOMMENDED BD OF SELECTMEN	COLUMN 8 2020/2021 RECOMMENDED BD OF FINANCE	COLUMN 9 2020/2021 RTM APPROVED
MISCELLANEOUS										
52391	COMMUNITY USE OF SCHOOLS	258,378	172,252	0	172,252	86,126	86,126	86,126	86,126	86,126
SUBTOTAL		258,378	172,252	0	172,252	86,126	86,126	86,126	86,126	86,126
DEPARTMENT TOTAL		258,378	172,252	0	172,252	86,126	86,126	86,126	86,126	86,126

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DEPT/AGENCY: 10147 INFORMATION TECHNOLOGY

LINE ITEM	DESCRIPTION	COLUMN 1 2018/2019 ACTUAL EXPENDED	COLUMN 2 2019/2020 RTM APPROP.	COLUMN 3 2019/2020 ADDITIONAL/ TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENCUMB AS OF 1/1/20	COLUMN 5 2020/2021 DEPT/ AGENCY REQUEST	COLUMN 6 2020/2021 APPROVED BD/COMM.	COLUMN 7 2020/2021 RECOMMENDED BD OF SELECTMEN	COLUMN 8 2020/2021 RECOMMENDED BD OF FINANCE	COLUMN 9 2020/2021 RTM APPROVED
SERVICES										
52043	IT-SERVICE CONTRACT & REPAIRS	232,205	752,198		664,188	773,708	773,708	773,708	773,708	773,708
SUBTOTAL		232,205	752,198	0	664,188	773,708	773,708	773,708	773,708	773,708
OFFICE EQUIPMENT										
54130	COMPUTER SYSTEM	17,703	54,445		5,372	51,260	51,260	51,260	51,260	51,260
SUBTOTAL		17,703	54,445	0	5,372	51,260	51,260	51,260	51,260	51,260
DEPARTMENT TOTAL		249,908	806,643		669,560	824,968	824,968	824,968	824,968	824,968

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DEPT/AGENCY: 10160 EDUCATION

LINE ITEM	DESCRIPTION	COLUMN 1 2018/2019 ACTUAL EXPENDED	COLUMN 2 2019/2020 RTM APPROP.	COLUMN 3 2019/2020 ADDITIONAL/ TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENCUMB AS OF 1/1/20	COLUMN 5 2020/2021 DEPT/ AGENCY REQUEST	COLUMN 6 2020/2021 APPROVED BD/COMM.	COLUMN 7 2020/2021 RECOMMENDED BD OF SELECTMEN	COLUMN 8 2020/2021 RECOMMEND ED BD OF FINANCE	COLUMN 9 2020/2021 RTM APPROVED
EDUCATION										
59901	EDUCATION	48,256,233	49,337,064		23,810,108	50,842,315	50,842,315	50,842,315	50,842,315	50,372,315
SUBTOTAL		**48,256,233**	**49,337,064**	**0**	**23,810,108**	**50,842,315**	**50,842,315**	**50,842,315**	**50,842,315**	**50,372,315**
DEPARTMENT TOTAL		**48,256,233**	**49,337,064**	**0**	**23,810,108**	**50,842,315**	**50,842,315**	**50,842,315**	**50,842,315**	**50,372,315**