FIFTEEN ROPE FERRY ROAD
WATERFORD, CT 06385-2886

Town of Waterford

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

BOARD OF FINANCE
AGENDA

Waterford Town Hall
Zoom Meeting

February 10, 2021
7:00 p.m.

Topic: Board of Finance Meeting
Time: Feb 10, 2021 07:00 PM Eastern Time (US and Canada)

Join Zoom Meeting
Dial by your location
+1 929 205 6099 US (New York)
+1 301 715 8592 US (Washington D.C)
+1 312 626 6799 US (Chicago)

Meeting ID: 812 7219 9781
Passcode: 358387
Find your local number: https://us02web.zoom.us/u/kc2YcnGSk9

1. Establishment of a quorum and call to order.

2. Public Comment.

3. Approval and acceptance of minutes:

   a. Revised Meeting Minutes from January 13, 2021

4. To consider and act on a request from Brett Mahoney, Chief of Police, to request an additional appropriation of $16,566 to purchase a generator for the regional police boat. This bid was through appropriate Town of Waterford Controls, bid #20-114 to Crocker's Boat Yard of New London for line #10129-53220.

5. To consider and act on a request from Brett Mahoney, Chief of Police, to request an additional appropriation of $33,639 to pay the remaining portion of the Police Department Records Management Software to Central Square Technologies.

6. To consider and act on a transfer request from Gary Schneider, Public Works Director, for an **FY21 second quarter, Out of Series Transfer as follows:**

Account	Description	Approved Budget Amount	Current Available Budget Amount	Account Increase	Account Decrease	Revised Available Budget Amount
10130-52030	Professional Fees	90,000.00	(1,365.82)	5,000.00		3,634.18
10130-53300	Highway Materials	235,000.00	174,830.14		(5,000.00)	169,830.14
	Total			**5,000.00**	**(5,000.00)**	

7. To consider and act on a request from Abby Piersall, Planning Director, to appropriate $50,000 in Designated Funds from FY21 Capital and Non-Recurring Expenditure Fund line #20511-57857 Civic Triangle Upgrades.

8. To consider and act on a transfer request from Christine Johnson, Library Director, for an **Out of-Series Transfer as follows:**

Account	Description	Approved Budget Amount	Current Available Budget Amount	Account Increase	Account Decrease	Revised Available Budget Amount
10136-51110	Administration	112,435.00	(7,306.84)	44,470.75		37,163.91
10121-59010	Contingency	265,000.00	187,956.00		(44,470.75)	143,485.25
	Total			**44,470.25**	**(44,470.75)**	

9. To consider and act on a transfer request from Dani Gorman, Youth & Family Services Director, for an **Out-of-Series Transfer as follows:**

Account	Description	Approved Budget Amount	Current Available Budget Amount	Account Increase	Account Decrease	Revised Available Budget Amount
10119-51810	Overtime	0.00	(114.78)	1,000.00		885.22
10119-52030	Professional Fees	22,000.00	12,462.20		(1,000.00)	11,462.20
	Total			**1,000.00**	**(1,000.00)**	

10. Old Business:

11. New Business:

    a. John Sheehan – Questions and Comments on the FY2020 Audit Report.
    b. Paige Walton, Assessor – 2020 Grand List Results.

12. Liaison Reports

13. Correspondence

    a. Vanessa Rossitto, CPA, CLA (CliftonLarsonAllen LLP), a quote for providing services to the Town of Waterford for fiscal years ending in 2021 and 2022.
    b. Joyce Sauchuk, Director of Human Resources, Town of Waterford, General Government Staffing Plan.
    c. Virginia Bielucki, Town Accountant, Periodic Financial Statements dated January 12, 2021.
    d. Virginia Bielucki, Town Accountant, Status of General Fund Unassigned Balance dated January 14, 2021.
    e. Virginia Bielucki, Town Accountant, Status of Contingency Fiscal Year 2021 dated January 21, 2021.

14. Adjournment

Ronald Fedor, Chairman

WATERFORD POLICE DEPARTMENT
41 AVERY LANE
WATERFORD, CT 06385-2819

Brett Mahoney
Chief of Police

(860) 442-9451 TEL
bmahoney@waterfordct.org

January 6th, 2021

Mr. Rob Brule, First Selectman
Town of Waterford
15 Rope Ferry Road
Waterford, CT 06385

First Selectman Brule;

The Police Department requests an additional appropriation of $16,566.00 to purchase a generator for the regional police boat, which was voted upon and approved at the 01/06/2021 Board of Selectmen meeting. This purchase was bid through appropriate Town of Waterford controls, bid # 20-114 to Crocker's Boatyard of New London.

If this is acceptable, please have the Finance Department place the money in line item 10129-53220 for payment.

Respectfully submitted,

Brett Mahoney
Chief of Police

FINANCE DEPARTMENT

Memo

To:	The Board of Selectmen
From:	Rawle Dummett
Date:	December 10, 2020
Re:	**Bid Award- Bid#20-114 Supply and Install Generator on marine Patrol Boat**

Dear Mr. Brule:

Bid Proposals for the above mentioned bid were opened on December 10, 2020 at 10:00 AM by Maryellen McConnell, Linda Geer, Sgt. Jon Pettigrew and I with the attached results. After careful analysis of the submissions, I recommend that Crocker's Boatyard Inc. be awarded the contract to supply these items in the amount of $16,566.00, pending the approval of a request for an additional appropriation.

Rawle Dummett
Purchasing Agent,
Town of Waterford

Rawle Dummett

From:	Jonathan Pettigrew
Sent:	Thursday, December 10, 2020 2:23 PM
To:	Rawle Dummett
Cc:	Brett Mahoney; Marc Balestracci
Subject:	Town of Waterford Bid #20-114 New Generator for Regional Marine patrol boat

Rawle,

Upon review of the two bids received this morning, my recommendation would be to accept the bid of $16,556.00 from Crocker's Boatyard INC.

Thank you,

Sergeant Jonathan R. Pettigrew #19
Waterford Police Department

Rawle Dummett

From: Brett Mahoney
Sent: Thursday, December 10, 2020 2:22 PM
To: Cindy Dupointe
Cc: Robert Brule; Rawle Dummett; Kimberly Allen
Subject: Boat generator bid

Hello –

The police boat has issues with the generator and the boat deck, both of which we have worked with the Finance Department on. The boat deck was damaged due the Waterford/East Lyme bridge construction, the generator stopped working and needs to be replaced. Can we please get the generator's bid and request for acceptance on the next Board of Selectman's meeting agenda, Rawle has the backup and both quotes that were received. The boat deck will be repaired when the boat is taken out of the water to replace the generator, so that only one charge for hauling the boat is paid for. FYI, the boat deck repair is paid for by insurance, Finance has given us the "go-ahead" to move forward with those repairs.

If you have any questions please let me know.

Brett

Chief Brett Mahoney
Waterford Police Department
860-442-9451 x2301

FIFTEEN ROPE FERRY ROAD — Town of Waterford — WATERFORD, CT 06385-2886

BID FORM
BID #20-114
INSTALL NEW GENERATOR FOR REGIONAL MARINE PATROL BOAT

Crocker's Boatyard Inc. 56 Howard Street New London, CT 06320
VENDOR NAME AND ADDRESS

David W Crocker Vice President/ Treasurer
PRINTED NAME AND TITLE OF VENDOR'S AGENT

860-443-6304, Fax 860-443-0279 crockerd64@gmail.com
PHONE AND FACSIMILE NUMBERS, E-MAIL ADDRESS

I David W Crocker, Vice President/ Treasurer
Name Position

of the above named firm hereby submit the following bid in accordance with Town of Waterford specifications.

SIGNATURE **DATE** 12/08/20

LINE	Part Number	MFG	Description	Qty	Unit Price	Ext Price
1		WESTERBEKE	Westerbeke 7.5 MCGA - 7.5kW Marine Generator, 120/240 Volts, 13.2 HP, 3 Cylinder, 4 Cycle	1	$15,316.00	$15,316.00
2	LABOR		Boat Haul out, Generator Installation and subsequent launch		$1,250.00	$1,250.00

TOTAL BID PRICE $16,566.00

EXPIRATION OF BID 1/7/2021

STATEMENT OF QUALIFICATIONS: The consultant shall provide a brief statement as to their qualifications please include all participating partners on this project. Please attach qualification sheets to the Bid Form.

COMMENTS: ____

____

____

Bid Tabulation
New Generator Supply and Install
Bid#20-114 December 9, 2020 @10:00 am

Vendor	Generator	Labor	Total Bid
Crocker Boatyard Inc.	$15,316.00	$1,250.00	$16,566.00
Shipman's Fire Equipment Co. Inc.	$11,088.66	$9,710.34	$20,799.00

Brett Mahoney
Chief of Police

WATERFORD POLICE DEPARTMENT
41 AVERY LANE
WATERFORD, CT 06385-2819

(860) 442-9451 TEL
bmahoney@waterfordct.org

1/26/2021

Rob Brule
First Selectman
Town of Waterford
15 Rope Ferry Road
Waterford, Connecticut
06385

First Selectman Brule –

The Waterford Police Department started an upgrade to our records management platform during retired Chief Pendleton's tenure, the money was requested in 2014. The project has not gone well, and I have held money from the company until they fulfilled their contract. As the company has finally finished what they needed to, I went to authorize the remaining money owed to the vendor (purchased under "Tritech," then bought out by "Central Square") and found that the line item had been closed by interim Finance Director Savitsky in the 2017 budget.

The Town of Waterford owes the remaining portion of the Police Department Records Management Software to Central Square Technologies in the amount of $33,639.00. I respectfully request that an additional appropriation be made in this amount to pay Central Square Technologies for their services rendered.

Should you have any questions, I am always available to answer.

Regards,

Brett Mahoney
Chief of Police
Waterford Police Department

CENTRALSQUARE
TECHNOLOGIES

Invoice

Invoice No	Date	Page
250683	9/9/2019	1 of 1

Tritech Software Systems, a CentralSquare Company
1000 Business Center Drive
Lake Mary, FL 32746

Billing Inquiries: Accounts.Receivable@centralsquare.com

Bill To
Waterford Public Safety Office
824 Hartford Turnpike
Waterford CT 06385
United States

Ship To
Waterford Public Safety Office
824 Hartford Turnpike
Waterford CT 06385
United States

Customer No	Customer Name	Customer PO #	Currency	Terms	Due Date
16460	Waterford Public Safety, CT		USD	Net 30	10/9/2019

	Description	Units	Rate	Extended
Contract No. P6589				
1	Payment Milestone - TCR 05 - 100% Support Maintenance - 6589	1	$3,447.00	$3,447.00
2	Payment Milestone - TCR 05 - CO 4266 - SO 6589	1	$1,620.00	$1,620.00
3	Payment Milestone - TCR 05 - 50% of SW, Services, Support due on Installation or completion of Svcs - 6589	1	$28,572.00	$28,572.00

Please include invoice number(s) on your remittance advice, made payable to Tritech Software Systems

ACH:
Routing Number 121000358
Account Number 1416612641
E-mail payment details to: Accounts.Receivable@CentralSquare.com

Check:
12709 Collection Center Drive
Chicago, IL 60693

Subtotal	$33,639.00
Tax	$0.00
Invoice Total	$33,639.00
Payments Applied	$0.00
Balance Due	$33,639.00

6.

TOWN OF WATERFORD
TRANSFER REQUEST FORM
Out of Series Transfer Request

PUBLIC WORKS
DEPARTMENT

FY21 - 2ND QUARTER

Line No.	Org. Code	Object Code	Object Description	APPROVED Budget Amount	CURRENT Available Budget	ACCOUNT INCREASE	ACCOUNT DECREASE	REVISED Available Budget
1	10130	52030	PROFESSIONAL FEES	90,000.00	(1,365.82)	5,000.00		3,634.18
2	10130	53300	HIGHWAY MATERIALS	235,000.00	174,830.14		(5,000.00)	169,830.14
3								0.00
4								0.00
5								0.00
6								0.00
7								0.00
8								0.00
9								0.00
10								0.00
								0.00
								0.00
					TOTAL	5,000.00	(5,000.00)	

Explanation

A purchase order was closed for a signed contract to finish the design work for the Cooperative Project for sidewalks on Rope Ferry Road.

Gary Schneider
Department Head

12/28/2020
Date

Kim Allen
Director of Finance

1/4/2021
Date

BOS
First Selectman

1/20/21
Date

Commission/Board Approval

Date

revised 9/9/20

FOR 2021 13

ACCOUNTS FOR: 101 GENERAL FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
10130 PUBLIC WORKS							
10130 51110 ADMINISTRATION	315,404	0	315,404	157,693.20	.00	157,710.80	50.0%
10130 51130 ENGINEERING	5,735	0	5,735	668.96	.00	5,066.04	11.7%
10130 51210 CLERICAL AND TECHNI	141,937	0	141,937	73,061.08	.00	68,875.92	51.5%
10130 51450 EXTRA DUTY	0	0	0	.00	.00	.00	.0%
10130 51451 EXTRA DUTY REGULAR	0	0	0	.00	.00	.00	.0%
10130 51510 EQUIPMENT MAINTENAN	345,771	0	345,771	126,793.45	.00	218,977.55	36.7%
10130 51520 HIGHWAY MAINTENANCE	984,189	-35,000	949,189	392,823.02	.00	556,365.98	41.4%
10130 51530 REFUSE COLL.& DISPO	292,464	35,000	327,464	213,467.46	.00	113,996.54	65.2%
10130 51540 SNOW REMOVAL	80,000	0	80,000	19,583.26	.00	60,416.74	24.5%
10130 51810 OVERTIME	52,000	0	52,000	30,209.39	.00	21,790.61	58.1%
10130 51910 FRINGE BENEFITS	11,005	0	11,005	8,636.83	1,643.17	725.00	93.4%
10130 51920 F.I.C.A.	170,480	0	170,480	73,045.30	.00	97,434.70	42.8%
10130 52010 ADVERTISING	6,100	0	6,100	1,065.00	.00	5,035.00	17.5%
10130 52020 POSTAGE	437	0	437	125.97	.00	311.03	28.8%
10130 52030 PROFESSIONAL FEES	90,000	0	90,000	33,412.13	57,953.69	-1,365.82	101.5%*
10130 52040 SERVICE CONT. AND R	58,600	0	58,600	27,416.95	13,833.24	17,349.81	70.4%
10130 52050 DUES,CONFERENCES &	1,960	0	1,960	283.00	.00	1,677.00	14.4%
10130 52060 PRINTING	90	0	90	.00	.00	90.00	.0%
10130 52070 REIMBURSABLE EXPENS	50	0	50	39.98	.00	10.02	80.0%
10130 52090 FUEL OIL	41,100	0	41,100	1,578.29	.00	39,521.71	3.8%
10130 52100 ELECTRICITY	25,400	0	25,400	19,116.56	.00	6,283.44	75.3%
10130 52110 WATER	8,100	0	8,100	1,818.95	.00	6,281.05	22.5%
10130 52400 MEAL ALLOWANCE	2,600	0	2,600	208.99	.00	2,391.01	8.0%
10130 52410 STREET TREE MAINTEN	1,500	0	1,500	549.95	.00	950.05	36.7%
10130 52450 SITE WORK	500	0	500	.00	.00	500.00	.0%
10130 52460 STREET LIGHTING	90,000	0	90,000	20,540.82	.00	69,459.18	22.8%
10130 52470 SOLID WASTE DISPOSA	900,000	0	900,000	317,938.03	565,207.88	16,854.09	98.1%
10130 52475 RECYCLING PROGRAM	250	0	250	.00	.00	250.00	.0%
10130 52500 OPTIONS AND RIGHTS	1,000	0	1,000	.00	.00	1,000.00	.0%
10130 52510 RENTAL OF EQUIPMENT	20,000	5,000	25,000	24,306.80	.00	693.20	97.2%
10130 52531 LANDFILL CAP MAINTE	20,000	0	20,000	5,750.00	13,700.00	550.00	97.3%
10130 53010 OFFICE SUPPLIES	325	0	325	252.48	.00	72.52	77.7%
10130 53030 OPERATIONAL SUPPLIE	17,500	0	17,500	8,327.16	1,935.92	7,236.92	58.6%
10130 53050 ENGINEERING EQUIP.&	400	0	400	3.96	.00	396.04	1.0%
10130 53070 AUTO REPAIRS	147,500	0	147,500	78,131.80	67,777.59	1,590.61	98.9%
10130 53090 FUELS AND LUBRICANT	216,700	0	216,700	33,084.32	.00	183,615.68	15.3%
10130 53100 TIRES	35,000	0	35,000	12,650.32	3,999.26	18,350.42	47.6%
10130 53240 REFUSE DISPOSAL MAT	0	0	0	.00	.00	.00	.0%
10130 53250 TRAFFIC CONTROL MAT	30,000	0	30,000	13,083.40	.00	16,916.60	43.6%
10130 53300 HIGHWAY MATERIALS	235,000	-5,000	230,000	43,468.79	11,701.07	174,830.14	24.0%

FOR 2021 13

ACCOUNTS FOR: 101 GENERAL FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
10130 54050 AUTOMOTIVE EQUIPMEN	17,412	0	17,412	14,122.31	.00	3,289.69	81.1%
10130 54060 OFFICE EQUIPMENT	2,000	0	2,000	94.88	.00	1,905.12	4.7%
10130 55010 TOWN AID ROADS IMPR	320,698	0	320,698	.00	128,306.00	192,392.00	40.0%
TOTAL PUBLIC WORKS	4,689,207	0	4,689,207	1,753,352.79	866,057.82	2,069,796.39	55.9%
TOTAL GENERAL FUND	4,689,207	0	4,689,207	1,753,352.79	866,057.82	2,069,796.39	55.9%
TOTAL EXPENSES	4,689,207	0	4,689,207	1,753,352.79	866,057.82	2,069,796.39	

7.

FIFTEEN ROPE FERRY ROAD

WATERFORD, CT 06385-2886

DEPARTMENT OF PLANNING AND DEVELOPMENT

MEMORANDUM

TO: Rob Brule, First Selectman

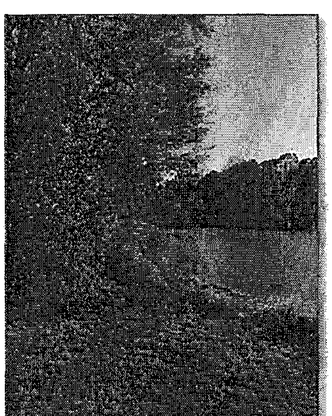
FROM: Abby Y. Piersall, AICP, Planning Director

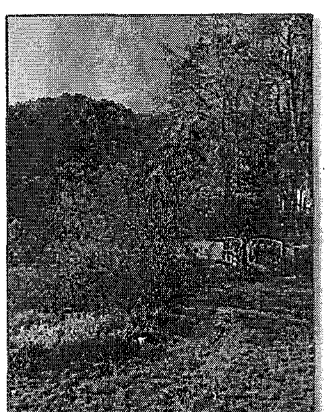
DATE: January 27, 2021

TITLE: Request to appropriate $50,000 in Designated Funds from FY21 Capital and Non-Recurring Expenditure Fund line 20511-57857 (Civic Triangle Upgrades).

This request is to appropriate the $50,000 designated in the FY21 Capital Budget for Civic Triangle Improvements. The FY21 request for Capital funding prioritized construction of a boardwalk along the east side of the Duck Pond. This appropriation would fund design and permitting services for pedestrian improvements including an accessible boardwalk and paths to create a complete walkway around the pond and connecting to the gazebo and playground area, Library, sidewalk on Rope Ferry Road, and nearby wooded paths. A draft RFP for consulting services is attached.

Appropriating funds for design and permitting is the first and necessary step toward building pedestrian improvements. As part of this phase of the project, the Town will work with the selected consultant to develop construction documents and cost estimates. This information will become the basis for funding construction. Should the design, permitting, and construction services fees amount to less than $50,000, the remaining funds in this appropriation would be spent on signage and landscaping projects around the pond. Projects may include pollinator gardens, pond edge planting to deter geese, or similar projects.





The image on the left shows the area along the edge of the pond where a boardwalk would be designed. The selected consultant would also design connecting paths and upgrades to the bridges around the pond (right) to improve accessibility.

Town of Waterford

RFP for Town Center Park Improvements: Pond, Boardwalk, and Trails.

1/27/2021

Project Description

Project Name: RFP for Town Center Park Improvements: Pond, Boardwalk, and Trails
Project Location: Town of Waterford
Town Center Pond and Park
184 Boston Post Road (Pond Area abuts Rope Ferry Road)
Waterford, CT 06385
Project Contact: Rawle Dummett
Town of Waterford Purchasing Agent
rdummett@waterfordct.org
(860) 444-5842

The Town of Waterford requests proposals from consulting landscape architectural/civil engineering firms to provide design services for a boardwalk, paths, and park improvements at the Pond in the Town Center Civic Triangle. The Town desires to provide a combination of ADA compliant pedestrian amenities around the duck pond and to connect these amenities to the nearby playground, trails, and public restrooms. The project includes design for a boardwalk around the east side of the pond, replacements or upgrades to the existing foot bridges, connecting paths, review and possible modifications to the existing aerator and weir control outlet, and design for site lighting and signage. The project will improve existing recreational features while protecting and enhancing natural resources. The use of sustainable materials is desired. The project will create a multi-seasonal focal point for community events.

Scope of Services

Base Proposal: Develop preliminary designs, including renderings.

Preliminary design efforts will address the opportunities and constraints of the site, and provide the direction needed to confirm the final location and materials of the boardwalk, foot bridges, connecting paths, aerating fountain, potential changes to the weir control outlet, and design for site lighting and signage. Preliminary plans and renderings depicting the alignment and aesthetic of the project will be required. A minimum of two virtual meetings with the Waterford Recreation and Parks Commission will be required during this phase, in addition to meetings with Town staff. Public outreach and opportunities to provide feedback on the design that can be conducted via online platforms is required during this phase.

The following is a list of desired project elements:

- An 8-10 foot wide boardwalk along the east side of the pond. The use of sustainable building materials is desired.

- An 8-10 foot path circling the pond and connecting to the boardwalk, adjacent playground, and public restrooms.
- Integrate the design with future site projects, such as native and pollinator gardens, benches, trailhead improvements, signage, and connectivity to town facilities and trails in the area.
- Identify locations for signage elements including interpretation and directional signage.
- Design trail and boardwalk lighting and placement of future video cameras/site security features.
- Provide universal accessibility for the boardwalk, bridges, and trails.
- Use materials and equipment that are compatible with the proposed outcomes, are cost-effective, and require minimal routine maintenance.
- Designs should complement and enhance natural resources and should integrate into the landscape.

Add Alternates:

<u>Add Alternate 1:</u> Prepare final design, procure required environmental permits, and prepare construction documents.

<u>Add Alternate 2:</u> Provide bidding and construction management services.

Additional Information:

To achieve the desired outcomes in both the base proposal and alternates, it is anticipated that the consultant will address the necessary items below as they relate to each phase of the project:

- Provide customary design and engineering services including but not limited to survey, structural, environmental, geotechnical, landscaping, architectural, and related engineering services. Sub consultants must be identified in the proposal.
- Develop renderings to illustrate the proposed design.
- Perform any necessary soils testing to support final design and construction.
- Identify all permits that are required, prepare and submit applications on behalf of the Town, and attend meetings of local Boards and Commissions as necessary to obtain all required permits to construct improvements. For the purpose of the proposal, please provide a per-meeting cost and the base cost to attend up to four virtual meetings. These meetings are in addition to meetings and discussions with Town staff.

- Identify necessary coordination with utilities.
- Compile data (wetlands, streams, buffers, ROW information) and collect survey and spot elevations as necessary for preliminary and final design.
- Prepare construction plans and specifications for review and approval by the Town.
- Provide bidding services including preparation of bid documents, tabulating bids, reviewing bids, and recommending a preferred contractor.
- Provide customary construction phase services on an as-needed basis such as shop drawing review and approval, contract administration, applications for payment, RFI, attending project meetings.

TOWN OF WATERFORD
TRANSFER REQUEST FORM
Out of Series Transfer Request

Library
DEPARTMENT

Line No.	Org. Code	Object Code	Object Description	APPROVED Budget Amount	CURRENT Budget Amount	ACCOUNT INCREASE	ACCOUNT DECREASE	REVISED Budget Amount
1	10136	51110	Administration	112,435.00	(7,306.84)	44,470.75		37,163.91
2	10121	59010	Contingency	265,000.00	187,956.00		(44,470.75)	143,485.25
3								0.00
4								0.00
5								0.00
6								0.00
7								0.00
8								0.00
9								0.00
10								0.00
								0.00
								0.00
					TOTAL	44,470.75	(44,470.75)	

Explanation

Due to the retirement of the previous Library Director, our Administration line is currently overspent by $5,481.13. Anticipated future expenditures for the remainder of this fiscal year are $38,989.62. We recently made an in-series transfer from our Clerical & Technical Account (51210) of $20,097.20 to bring the account current for the end of the calendar year. However, our existing budget lines will not be able to fund the remainder of these unbudgeted expenditures, therefore we are requesting a transfer of $44,470.75 to balance the Administration account.

Christine Johnson
Department Head

1/25/2021
Date

Kim Allen
Director of Finance

1/27/2021
Date

BOS
First Selectman

2/2/21
Date

Commission/Board Approval

Date

TOWN OF WATERFORD
TRANSFER REQUEST FORM
Out of Series Transfer Request

Library
DEPARTMENT

Line No.	Org. Code	Object Code	Object Description	APPROVED Budget Amount	CURRENT Budget Amount	ACCOUNT INCREASE	ACCOUNT DECREASE	REVISED Budget Amount
1	10136	51110	Administration	112,435.00	(5,481.13)	44,470.75		38,989.62
2	10121	59010	Contingency	265,000.00			44,470.75	44,470.75
3								0.00
4								0.00
5								0.00
6								0.00
7								0.00
8								0.00
9								0.00
10								0.00
								0.00
								0.00
					TOTAL	44,470.75	44,470.75	

Explanation

Due to the retirement of the previous Library Director, our Administration line is currently overspent by $5,481.13. Anticipated future expenditures for the remainder of this fiscal year are $38,989.62. We recently made an in-series transfer from our Clerical & Technical Account (51210) of $20,097.20 to bring the account current for the end of the calendar year. However, our existing budget lines will not be able to fund the remainder of these unbudgeted expenditures, therefore we are requesting a transfer of $44,470.75 to balance the Administration account.

Christ M Jrm

Department Head

1-25-2021

Date Date

Director of Finance

Date Date

First Selectman

Date Date

Commission/Board Approval

Date Date

revised 8/13/20

WATERFORD public library

Discovery begins here.

Memo

To: Kim Allen, Finance Director

From: Chris Johnson, Library Director

cc: Gail Miller, Library Secretary

Date: January 25, 2021

Re: **Out of Series Contingency Budget Transfer Request**

Per my recent email, and our follow-up phone conversation, I am attaching an Out of Series Transfer Request in the amount of $44,470.75 from the Town's Contingency Account (10121-59010) to balance our Library Administration account (10136-51110).

Because of the unbudgeted expenses of $87,239.88 charged against this line on November 27 due to the retirement of the previous Director, this account was overspent by $20,097.20 by the end of the calendar year. The library made an In Series transfer of $20,097.20 from our Clerical and Technical budget line (10136-51210) that was approved by the Board of Selectmen at the January 5 meeting.

However, our existing budget lines are not able to cover the anticipated amount of $44,470.75 that will be needed to bring the account into balance for the remainder of this fiscal year. This request is calculated as follows:

Current Account Balance	$	(5,481.13)
Anticipated Salary Weeks 5-27	$	(38,933.62)
Foley Background Check	$	(56.00)
Total Under-budgeted	$	(44,470.75)

I do not know what the current balance is in the Town's Contingency Fund, so I did not complete that box on the attached Out of Series Transfer request.

Thank you for your assistance with this request and please advise if any additional information is needed.

FOR 2021 13

ACCOUNTS FOR: 101 GENERAL FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
10136 WATERFORD PUBLIC LIBRARY							
10136 51110 ADMINISTRATION	112,435	20,097	132,532	139,839.04	.00	-7,306.84	105.5%*
10136 51210 CLERICAL AND TECHNI	687,309	-16,902	670,407	356,183.05	.00	314,223.75	53.1%
10136 51220 CUSTODIAL	85,826	0	85,826	46,073.52	.00	39,752.48	53.7%
10136 51810 OVERTIME	250	0	250	.00	.00	250.00	.0%
10136 51910 FRINGE BENEFITS	3,195	-3,195	0	.00	.00	.00	.0%
10136 51920 F.I.C.A.	68,010	0	68,010	37,148.72	.00	30,861.28	54.6%
10136 52010 ADVERTISING	0	0	0	.00	.00	.00	.0%
10136 52020 POSTAGE	325	0	325	158.48	.00	166.52	48.8%
10136 52040 SERVICE CONT. AND R	11,815	0	11,815	7,472.87	1,026.00	3,316.13	71.9%
10136 52070 REIMBURSABLE EXPENS	667	0	667	274.28	.00	392.72	41.1%
10136 52090 FUEL OIL	10,951	0	10,951	2,167.14	.00	8,783.86	19.8%
10136 52100 ELECTRICITY	34,000	0	34,000	18,423.54	.00	15,576.46	54.2%
10136 52110 WATER	940	0	940	392.55	.00	547.45	41.8%
10136 52120 SEWER	940	0	940	360.00	.00	580.00	38.3%
10136 53010 OFFICE SUPPLIES	4,000	0	4,000	1,806.49	.00	2,193.51	45.2%
10136 53020 OTHER SUPPLIES	4,000	0	4,000	2,074.59	.00	1,925.41	51.9%
10136 54160 BOOKS AND RELATED M	45,000	0	45,000	44,999.88	.00	.12	100.0%
TOTAL WATERFORD PUBLIC LIBRARY	1,069,663	0	1,069,663	657,374.15	1,026.00	411,262.85	61.6%
TOTAL GENERAL FUND	1,069,663	0	1,069,663	657,374.15	1,026.00	411,262.85	61.6%
TOTAL EXPENSES	1,069,663	0	1,069,663	657,374.15	1,026.00	411,262.85	

FOR 2021 13

ACCOUNTS FOR: 101 GENERAL FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
10121 CONTINGENCY							
10121 59010 CONTINGENCY	265,000	-77,044	187,956	.00	.00	187,956.00	.0%
TOTAL CONTINGENCY	265,000	-77,044	187,956	.00	.00	187,956.00	.0%
TOTAL GENERAL FUND	265,000	-77,044	187,956	.00	.00	187,956.00	.0%
TOTAL EXPENSES	265,000	-77,044	187,956	.00	.00	187,956.00	

TOWN OF WATERFORD
TRANSFER REQUEST FORM
Out of Series Transfer Request

Youth & Family Services
DEPARTMENT

Line No.	Org. Code	Object Code	Object Description	APPROVED Budget Amount	CURRENT Available Budget	ACCOUNT INCREASE	ACCOUNT DECREASE	REVISED Available Budget
1	10119	51810	OVERTIME	0.00	(114.78)	1,000.00		885.22
2	10119	52030	PROFESSIONAL FEES	22,000.00	12,462.20		(1,000.00)	11,462.20
3								0.00
4								0.00
5								0.00
6								0.00
7								0.00
8								0.00
9								0.00
10								0.00
								0.00
								0.00
					TOTAL	1,000.00	(1,000.00)	

Explanation

Demand for services has increased so much that the clerk has had to work overtime thus resulting in a shortage.

We also have reduced our fees and increased state funding to offset the costs for mental health services.

Dani Gorman
Department Head

1/19/2021
Date

Kim Allen
Director of Finance

1/20/2021
Date

BOS
First Selectman

2/2/21
Date

Commission/Board Approval

Date

revised 9/9/20

TOWN OF WATERFORD
TRANSFER REQUEST FORM
Out of Series Transfer Request

10119
DEPARTMENT

Line No.	Org. Code	Object Code	Object Description	APPROVED Budget Amount	ACCOUNT INCREASE	ACCOUNT DECREASE	REVISED Budget Amount
1	10119	51810	Overtime	0.00	1,000.00		1,000.00
2	10119	52030	Professional Fees	22,000.00		1,000.00	21,000.00
3							0.00
4							0.00
5							0.00
6							0.00
7							0.00
8							0.00
9							0.00
10							0.00
							0.00
							0.00
				TOTAL	1,000.00	1,000.00	

Explanation

Demand for services has increased so much that the clerk has had to work overtime thus resluting in a shortage.

We also have reduced our fees and increased state funding to offset the costs for mental health services.

Dani Gorman
Department Head

1/19/2021
Date

Director of Finance

Date

First Selectman

Date

Commission/Board Approval

Date

FOR 2021 13

ACCOUNTS FOR: 101 GENERAL FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
10119 YOUTH SERVICE BUREAU							
10119 51110 ADMINISTRATION	141,352	0	141,352	78,127.15	.00	63,224.85	55.3%
10119 51210 CLERICAL AND TECHNI	42,339	0	42,339	24,390.79	.00	17,948.21	57.6%
10119 51810 OVERTIME	0	0	0	114.78	.00	-114.78	100.0%*
10119 51910 FRINGE BENEFITS	0	0	0	.00	.00	.00	.0%
10119 51920 F.I.C.A.	14,052	0	14,052	6,892.67	.00	7,159.33	49.1%
10119 52020 POSTAGE	200	0	200	110.70	.00	89.30	55.4%
10119 52030 PROFESSIONAL FEES	22,000	0	22,000	5,047.80	4,490.00	12,462.20	43.4%
10119 52040 SERVICE CONT AND RE	1,200	0	1,200	894.06	.00	305.94	74.5%
10119 52050 DUES,CONFERENCES &	550	0	550	550.00	.00	.00	100.0%
10119 52080 TELEPHONE	2,200	0	2,200	1,587.80	.00	612.20	72.2%
10119 52100 ELECTRICITY	16,000	0	16,000	5,966.27	.00	10,033.73	37.3%
10119 52110 WATER	200	0	200	37.24	.00	162.76	18.6%
10119 52120 SEWER	650	0	650	273.26	.00	376.74	42.0%
10119 52380 PROGRAMS	4,000	0	4,000	775.71	.00	3,224.29	19.4%
10119 54060 OFFICE EQUIPMENT	0	0	0	.00	.00	.00	.0%
TOTAL YOUTH SERVICE BUREAU	244,743	0	244,743	124,768.23	4,490.00	115,484.77	52.8%
TOTAL GENERAL FUND	244,743	0	244,743	124,768.23	4,490.00	115,484.77	52.8%
TOTAL EXPENSES	244,743	0	244,743	124,768.23	4,490.00	115,484.77	

Questions and Comments on FY2020 Audit Report

State and Federal Special Report Letters

1. Total Federal revenues = $1,716,656 in FY2020 up from $1,399,839 in FY2019 which was down from $2,588,876 in FY2018 which was up from $1,476,481 in FY2017 which was down from $1,850,874 in FY2016 – down from $2,139,308 in FY2015 .
2. The largest Federal award was the Special Education IDEA grants totaling $586,337.
3. No deficiencies were noted in the Federal Single Audit Report
4. Total State revenues = $1,848,603 down from $2,446,421 in FY2020 down slightly from $2,489,647 in FY2018 which was down from $4,830,177 in FY2017 and down from $3,957,188 in FY2016 which was, down from $4,605,398 in FY2015 (-$648,210). Increase in FY2017 was in School Construction Grants.
5. No Findings or Questioned Costs found in the State Single Audit Report

Comprehensive Financial Report

1. Cover notes that, like the FY2019 Report, the FY2020 Report is a Comprehensive Annual Financial Report (CAFR) unlike the FY2018 report, which like the FY2017Audit Report is just the Annual Financial Report, not a Comprehensive Annual Financial Report (CAFR). I prefer the CAFAR because the additional statistical information is very useful.
2. Short summary of Waterford Government that preceded listing of Principal Town Officials in prior CAFRS is after the listing of Principal Town Officials. It did not appear in FY2018 Audit Report. It was also not in the FY2017 or FY2016 Audit reports. It had been in previous Audit reports.
3. Excellent summary of Economic Activity in Town on Pages vi-vii.
4. The paragraph on Long Term Financial Planning needs to be corrected to include the fact that the RTM formed a Planning Committee that superseded the BOF Committee in CY 2013 (October 7, 2013 RTM meeting). Same comment was in the Review of the FY2019 report
5. Why does the GASB 54 narrative discuss the FY2019 Unassigned Fund Balance of $16,781,193 rather than the FY2020 Unassigned Fund Balance of $18,963,143? The FY2019 report also referred to the FY2018 unassigned Fund Balance of $13,979,558. Page viii
6. The Auditor's report explained how they conducted the Audit of the Financial Statements provided by the Town noting what they reviewed and what they did not review. Pages 1-3.
7. IN FY2020 the Town's net position decreased by 0.6% or $894 thousand and business activities decreased by 2.9% or $1.6 million. In FY2019 the Town's net position decreased by 0.8% or $1.4 million and the business activities decreased by 2.2% or $1.3 million. Town's net assets as restated due to GASB 75 increased by 1.4% in FY2018 compared to the increase in FY2017 of 1.7% compared to the decrease of 3.42% in FY16. Expenses in FY2020 were $894 thousand more than the $111.4 million generated in taxes and other revenue. Expenses in FY2019 were $1.4 million more than the $102.6 million generated in tax and other

revenues compared to FY2018 expenses that were $2.1 million less than the $106.9 million generated in tax and other revenues. In FY2017 expenses were $2.7 million less than generated revenues compared to expenses $5.8 million more than generated revenues in FY2016. This compares to an increase in FY15 when expenses were $1.0 million less than generated revenues. Resources available for appropriation in FY2020 were $1.5 million more than anticipated compared to FY2019 resources available for appropriation compared to $2.7 million more than anticipated compared to resources in FY2018 that were $823.4 thousand more than anticipated. Resources available for appropriation were $1.2 million more than anticipated in FY2017 compared to being $505 thousand more than anticipated in FY16. This compares to FY15 when resources were $2.5 million less than anticipated for the general fund. Page 4

8. Due to the managed spending by department heads and the impact of the COVID-19 shut down of activities, $1 million of the unassigned balance was transferred to the Capital Non-Recurring Expenditure Fund and $1.8 million of unused appropriations were returned to fund balance compared to the $963.0 thousand that were returned to fund balance at the end of FY2019 compared to $792.6 thousand of unused appropriations which were returned to the general fund balance in FY2018. This compares to $591.2 thousand of unused appropriations were returned to the general fund balance in FY2017. This compares closely to the $599.3 thousand of unused appropriations that were returned to general fund balance in FY16. This compares to $251.1 thousand of unused appropriation that was returned to the general fund balance in FY15. Page 4
9. Good explanation of town financial activities and categories of Town funds is found Page 5.
10. Note that Town Funds use the modified accrual accounting method so there is a difference between governmental activities and governmental funds. This difference is described in a reconciliation included with the fund statements. Page 5.
11. Town cannot use fiduciary net assets to finance operations. Page 5
12. As noted above, the Town's assets were restated in FY2018 Audit Report due to GASB 75. In FY2020 the unrestricted net assets changed to ($19.13) million compared to the FY2019 unrestricted net assets of ($13.040) million from the ($11.532) million in FY2018 Based on that restatement, the Unrestricted net assets decreased from ($13.638) million in FY2017 to ($11.532) million in FY2018. In the FY2017 report Unrestricted net assets changed from (5.725) million at end of FY15 to (10.913) million at end of FY16 to (5.839) in FY2017. The negative value is a result of the implementation of GASB 68 in FY15.. Business type activities (mostly the Utility Commission Enterprise Fund) decreased to $53.6 million in FY2019 compared to $54.817 million in FY18 compared to $56.670 million at end of FY17 compared to $57.463 million at end of FY16. This compares to $57.6 million in FY15. Page 6.
13. Total Revenues were $111.416 million and total expenses were $112.215 million in FY2020 compared to Total Revenues of $102.563 million and total expenses were $103.781 million in FY2019. This compares to Total Revenues of $106.967 million and total expenses of $104.634 million in FY18. This compares to Total

Revenues $104.939 million and total expenses $102.223 in FY17 compared to revenues of $101.315 million and Total Expenses $107.242 million in FY16 compared to Total revenues $102.886 million, Total Expenses $102.315 million in FY15. Page 7.

14. Government activities revenue sources – 82.7% from property taxes, 13.4% from operating and capital grants and contributions, 2.8% from charges for services and 1.1% from investment and other general revenues in FY20. This compares to 88.0% from property taxes, 7.2% from operating and capital grants and contributions, 3.5% from charges for services and 1.3% from investment and other general revenues in FY2019. This compares to 82.2 % from property taxes, 14.0% from operating and capital grants and contributions, 3.1% from charges for services and 0.7% from investment and other general revenues in FY18. This compares to 81.9% from property taxes, 14.4% from operating and capital grants and contributions, 3.3% from charges for services and 0.4% from investment and other general revenue in FY17 compared to 85.2% from property taxes, 11.2 from operating and capital grants. 3.4% from charges for services and 0.2% from investments in FY16. This compares to 80.5% from property taxes, 16.2% from operating and capital grants and contributions, 3.1% from charges for services and 0.2% from investment and other general revenues in FY2015. Investments have decreased by $215.0 thousand in FY2020 after increasing slightly in percentage share (up by $611.0 Thousand in FY2019 over FY18. Page 7 & 8.
15. Note the factors affecting operations outlined on Pages 7 & 8.
16. Revenues from Sewer fees decreased by $55 thousand in FY2020 after increasing by $111 thousand in FY19 compared to a decrease of $265,000 (3.3%) in FY18 compared to $226,000 (1.4%) in FY17 compared to decrease of $70,000 (1.8%) in FY16. Capital contributions decreased by $43 thousand in FY2020 after a $221 thousand (5.3%) decrease in FY2019, compared to a $890 thousand decrease (68.1%) in FY17 compared to the increase by $362,000 (38.3%) in FY16. This was due to completion of work on Pump Station Grit Facility in FY18, Harvey Ave. Pump Station in FY17 and the Wastewater SCADA system project. This compares to a decrease of $117,000 (3.0%) and capital contributions increased by $522,000 due to completion of Bolles Court Pump Station improvements in FY15. Page 8
17. Town Combined Fund Balance was $31.2 million in FY2020, an increase of $7.5 million from $23.7 million in FY2019, an increase of $1.7 million compared to $22.0 million, an increase of $0.9 million in FY18 from $21.1 million an increase of $3.5 million in FY17 compared to $17.6, million, a decrease of $2.7 million in FY16 compared to $20.4 million in FY15. The General Fund showed a total increase of $2.8 million in FY20 compared to an increase of $2.5 million in FY2019 compared to an increase of $1.2 million in FY18 compared to an increase of $1.7 million in FY17 compared to an increase of $1.3 million in FY16 compared to a decrease of $2.4 million in FY15. Page 8
18. The Internal Service Fund net assets increased by $1.3 million in FY20 compared to a decrease by $352.5 thousand in FY19 compared to an increase by $255.3 thousand for FY18 adding to the $217.2 thousand in FY17 adding to the $788,900 increase in FY16 adding to the $1.0 million increase in FY15. Fortunately, in

FY20 the contributions of $11.4 million offset the expenses of $10.2 million. This compared to FY19 when the contributions of $11.7 million offset the expenses of $12.1 million. This compares to FY18 where the $11.2 million in contributions was greater than the $11.0 million expenses in FY18 continuing the positive trend. In FY17 the $11.0 million in contributions and other revenues was greater than the $10.8 million in expenses for claims and administration. This continues the positive trend. In FY16 the $10.9 million in contributions was greater than the $10.1 million in expenses for claims and administration just as in FY15 the $11.9 million in contributions was greater than the $10.9 million in claim expenses. Page 9.

19. FY20 revenues were $2.3 million over expenditures. This compares to FY19 when revenues were $2.8 million over expenditures on a budgetary basis. This compares to FY18 revenues that were $934.9 thousand over expenses compared to FY17 when revenues were $1.8 million over expenses compared to FY16 when revenues were $1.2 million over expenses. FY15 revenues were $2.2 million under expenditures. Page 9
20. As usual, a good presentation of major factors affecting the FY20 operating budget. Page 10.
21. There were $522,100 of outstanding encumbrances at the end of FY20. This compares to $186,800 of outstanding encumbrances at end of FY19. This compares to $566,000 of outstanding encumbrances at the end of FY18. This compares to $279,600 of outstanding encumbrances at the end of FY17. This compares with $414,700 of outstanding encumbrances at the end of FY16 compared to $283,600 of outstanding encumbrances at the end of FY15. Encumbrances are reported as expenditures for budgetary purposes. Page 10
22. Note that balances for special revenue funds that are funded primarily from operating transfers from the General Fund are also rolled into the General Fund for reporting purposes. In FY20 those balances amounted to $355,500. In FY19 those balances amounted to $67,000. In FY18, those balances amounted to $74,900. In FY17 those balances were $86,600 compared to $98,700 in FY16. Page 10
23. Capital assets decreased by $2 million in FY20. This compares to a decrease of $6.8 million in FY19. This compares to a decrease of $7.0 million in FY18 on top of the $7.37 million decrease in FY17 on top of the $5.8 million decrease in FY 16 on top of decrease of $3 million in FY15. Page 11.
24. Town debt at end of FY20 was $63 million down from $69.5 million at the end of FY19, down from $74.5 million at end of FY18 which was down from the $79.5 million in at end of FY17 compared to $85.7 million at end of FY16, down from $90.2 million in FY15. Page 12.
25. Town debt rating is "AA" from Standard and Poor's in FY20. This is no change from FY19 and FY15. There is no mention of "Aa2" (up from "AA3" in FY11) from Moody's Investors Service that was noted in the FY16 report. Page 12.
26. Note that the town debt limit in FY20 is $638.6 million, up from $614.8 million in FY19, up from 603.2 million in FY18, unchanged from FY17 but up from $572.3 million in FY16, up from $552.3 million in FY15. I hope we never get close to that figure. Page 12.

27. The unemployment rate in FY20 was 10.8% up sharply from 3.7% in FY19. The FY19 rate was down from the FY18 rate of 4.0% down from an FY17 rate of 4.7% in FY17 compared to 5.3% in FY16. This is lower than the national 11.1% and higher than the State average of 10.1% in FY20. Page 12
28. The Unassigned Fund Balance increased by $2.2 million in FY20 compared to a $2.8 million increase in FY19 compared to an increase of $796.8 thousand in FY18 compared to an increase of $2.2 million in FY17 compared to a $809,700 increase in FY16. This is compared to the increase of $8.2 million in FY15 due to the disestablishment of the stabilization fund of $10.4 million. The negative operating results of $2.2 million caused the reduction to $8.2 million. The stabilization fund was established at the end of FY11 at $9.7 million For historical information prior to change in fund definitions in FY11, the Unreserved Fund Balance at end of FY2010 was $11.1 million, essentially the same as in FY2009 (report says it is a decrease from $12.08 in FY09) and close to the $11.4 million at end of FY07 after an increase to $19.2 million in FY08 due to Dominion settlement. Page 12
29. Total Net Assets for FY20 are $210,444,390 compared to net assets in FY19 of $212,884,881 compared to net assets for FY18 of $215,485,469 compared to net assets of $222,999,822 in FY17 compared to $221,076,376 in FY16, compared to an FY15 value of $227,004,185 Page 13.
30. Loss in the Business Type Activities (Utility Commission) in FY20 was $1,688,931 compared to a loss in FY19 of $1,451,560 compared to a loss of $2,085,971 in FY18 compared to a loss of $800,704 in FY17, compared to FY16 loss of $137,199 compared to the FY15 loss of $433,961. These losses are mostly due to depreciation of related capital equipment. Page 14.
31. Long Term Liabilities at end of FY20 was $14,540,697. This is an increase from the FY19 value of $13,688,114, a slight decrease from FY18 total liabilities of $14,426,353 compared to $10,893,245 in FY17 compared to an FY16 value of $19,128,450 compared to an FY15 value of $16,458,081. Page 15.
32. Long Term Liabilities not reported in the funds at end of FY20 are $158,417,896 compared to a FY19 value of $134,731,866 compared to $124,511,806 in FY18 compared to $124,073,136 in FY17, compared to FY16 liabilities of $125,581,192 compared to FY15 liabilities of $123,607,087. This is the third time the long-term liabilities have been detailed in this part of the audit due to the OPEB reporting requirements. Page 16.
33. Note that the Net Pension Liability is $31,574,561, Compensated Absences is $7,239,502 and Net OPEB Liability is $17,291,575 in FY20. This compares to a Net Pension Liability of $29,879,877, Compensated absences liability of $7,258,446, and the Net OPEB liability of $18,501,569 in FY19. This compares to Net pension liability of $14,262,138; the compensated absences liability of $7,093,628 and Net OPEB liability of $20,720,417 for FY18. Page 16
34. General Fund Balance at end of FY20 was $20,113,162 compared to $17,259,424 at end of FY19, compared to $14,789.151 in FY18 compared to $13,594,126 in FY17, compared to FY16 Balance of $11,922,864 compared to a general fund balance at end of FY15 of $10,574,012. Page 17

35. Capital and Nonrecurring Fund Balance at end of FY20 was $8,062,934 compared to $4,491,330 at end of FY19, compared to $5,593,327 at end of FY18 compared to $6,473,966 in FY17, compared to FY16 CNR balance of $7,307,393 compared to a CNR balance at end of FY15 of $10,197. Page 17.
36. Note that there was still a deficit of $2,941,628 related to the Waterford High School Building Project at the end of FY20. This is down from the deficit of $2,941,645 at end of FY19. I guess $17 of interest sort of pays off. Real question is what is current status? Page 17
37. Note the explanations for the differences in amounts reported for government activities on page 18. There is more detail in FY20 and FY19 audits compared to previous audits before FY18. Some of this is a result of the requirement to provide more detail regarding Pension and OPEB future liabilities. Page 18
38. The change in net assets of government activities was ($895,894) in FY20 compared to ($1,356,763) at end of FY19 compared to $2,137,645 at end of FY18 compared to $2,716,587 at end of FY17 compared to ($5,790,620) at end of FY16 compared to ($1,005,513) in FY15. Page 18.
39. Enterprise Fund showed an operating loss of $1,688,931 in FY20 compared to an operating loss of $1,451,560 in FY19 compared a loss of $2,105,565 in FY18 compared to a loss of $1,217,918 in FY17 compared to a loss of S1,444,095 in FY16 compared to a loss of $1,378,805 in FY15. The depreciation expense plays a significant role in this paper loss. Page 20
40. Internal Service Fund for Health insurance showed an increase to $5,802,649 in FY20 compared to a reduction to $4,542,016 in FY19 compared to its position of $4,894,509 in FY18, up from $4,639,216 in FY17 up from $4,422,052 in FY16 up from $3,633,202 in FY15. Page 20
41. Internal Service Fund Investment income of $47,265 in FY20 is up slightly from $43,199 in FY19 is up from $27,557 in FY18 is up from $12,741 in FY17 is up from $3,548 in FY16 is up from the $2,017 earned in FY15. Page 21.
42. Utility Commission Enterprise Fund ended FY20 with $4,836,350 cash balance compared to ending FY19 with $3,667,346 up from $3,138,882 cash balance in FY18, up from $2,990,568 in FY17, up from FY16 cash balance of $2,320,871 in cash, up from FY15 with $2,266,877. Page 21.
43. Pension Fund lost $10,850 in FY17 adding to the $64,001 loss in FY16, adding on to the $74,007 loss in FY15. Not broken out in FY18, FY19, or FY20. Page 23.
44. Note that $6,109,331 was restricted to OPEB Benefits and $540,447 to Retirement Benefits in FY20 compared to $5,056,942 restricted for OPEB and $535,281 for retirement in FY19. Page 22
45. Trust Funds information was combined in the FY18 report rather than separating the Pension fund and the OPEB fund. This was repeated in FY19 and FY20. I prefer keeping the reporting of the two funds separate even though both are managed by the Retirement Commission. Page 22 & 23
46. The combined Trust funds ended FY20 with a balance of $6,649,778 up from a FY19 balance of $5,592,253 up from a FY18 balance of $4,179,991 compared to a combined balance of $2,919,656 at end of FY17. OPEB Trust Fund ended FY17 with a balance of $2,355,136 with its only expense in FY17 an

Administrative payment of $9,781. It made its first appearance in the audit report in FY16 with a value of $1,160,000. Page 22 and 23.

47. The combined Retirement and OPEB Investment Income in FY20 was $333,388 in FY20, compared to a FY19 Investment income of $297,336 up from $161,460 in FY18. The FY17 investment income was $48,277. Page 23
48. It is important to understand the accounting policies discussed on pages 24-35.
49. Note that revenues are recorded when earned and expenses are recorded when a liability is incurred regardless of the timing of the related cash flows. Page 25
50. Generally, expenditures are recorded when a liability is incurred. However, debt service expenditures as well as expenditures related capital leases, compensated absences, claims and judgements are recorded when payment is due. Page 25
51. Note the rules on interfund activity described on Page 26
52. Note the depreciation table on page 27 for all physical property and equipment.
53. Note discussion of Deferred Outflows/Inflows related to OPEB funds on Pages 27-28.
54. Fund balance terms explained on pages 29-30. (GASB 54 implementation)
55. In budget discussion on page 31, the appeals process time lines are in the Town Charter, not Town Ordinances. This error was also in the FY19 and FY18 reports.
56. During FY20 supplemental budgetary appropriations of $1 million were made. This compares to supplemental budgetary appropriations of $800,000. Page 31
57. Note the difference between GAAP and budgetary basis of accounting on Pages 31 and 32.
58. Funds with Deficit balances – Historic Preservation Enhancement Grant – I assume that the dollars are in the General Fund. High School Building Project – $2,941,628 in FY20 compared to $2,941,645 deficit in FY19 (down from $2,941,672 deficit in FY18). I assume this is the amount in dispute with the State regarding allowed expenditures for the High School Project. Page 32. In FY19 and FY18 report the High School Building Project owed the General Fund $2,942,807 (Page 37).
59. Custodial Credit Risk Presentation different in FY20, FY19 and FY18 different from the FY17 discussion. IN FY20 the discussion was limited to a bank balance of $9,684,969. Discussion was limited to bank balance of $3,682,002 in FY19 and $1,258,200 in FY18 while bank balance if FY17 was $16.969,000. Respective Credit Risks reported are $7,671,969 in FY20 , 2,859,979 in FY19, $633,815 in FY18 and $13,500,000 in FY17. Page 33
60. Be sure to review the Various Risk explanations. Pages 33-35
61. Net Receivables in FY20 were $3,772,763 compared to $3,669,623 in FY19 compared to $5,347,557 in FY18. Page 35
62. Note the decrease in net capital assets on page 36 due to depreciation. Page 36
63. Note the Depreciation expense of $9,366,645 in FY20 compared to $9,627,541 in FY19 compared to $9,718,411 in FY18 compared to $9,668,916 in FY17 compared to $9,676,204 in FY16 compared to $9,334,424 in FY15. Page 37
64. Construction Commitments remaining at end of FY20 are $6,689,464 compared to $13,379,955 in FY19, compared to $1,726,988 in FY18 compared to remaining FY17 commitment of $1,716,627 compared with FY16 Commitment of

$1,390,796 compared to the FY15 commitment of $1,168,918. The new Public Works Building on Hartford Road is responsible for the large number. Page 37

65. Note the composition of the interfund balances at the end of FY20 totaling $9,107,963, compared to a balance of $7,352,253 in FY19. Page 37
66. Note the Post-Employment Benefits (OPEB) liability in FY20 of $17,291,575 compared to the FY19 liability of $18,501,569 compared to the FY18 liability of $20,720,417 compared to the restated value in FY17 of $21,640,691 in FY17. FY17 Audit Report stated an OPEB liability of $13,841,300 down from the FY16 value of $15,274,000 up from the FY15 value of $13,574,800 and the Compensated absences of $7,239,502 in FY20 up from $7,258,446 in FY19 up from $7,093,628 in FY18 compared to $7,301,177 in FY17 down from $7,811,225 in FY16 compared to $8,247,881 in FY15. Enterprise fund compensated absences are $345,395 in FY20 compared to $406,178 in FY19 compared to $358,456 in FY18 compared to $383,488 in FY17 up from $348,931 in FY16 up slightly from $348,518 in FY15. Page 39.
67. Note the Town's long-term liability of $134,964,002 in FY20, up from $130,232,756 in FY19 up from $122,470,628 in FY18 compared to the restated FY17 value of $131,872,563. FY17 audit reported a long-term liability of $124,073,136 in FY17 down from $125,581,192 in FY16 up from $123,607,087 in FY15. Page 39.
68. The Due within one year is $6,521,348 in FY20 down from $6,534,786 in FY19 up from $6,415,023 in FY18 compared to $5,841,000 in FY17 up from $5,101,327 in FY 16 up from $4,950,806 in FY15. Page 39
69. Note the bond payment schedule. Final payment of bonds will be in 2035 up from reported 2034 in FY19 (It was 2037 in FY17, 2036 in FY16 and 2035 in FY15). The recent bonding for the Municipal Complex and bond refinancing that happened in December 2019 and December 2020 will move the final payment year to FY2041. Page 40.
70. Total statutory debt limit of seven time annual receipts from taxation is $638,609,762 in FY20 compared to $614,810,721 in FY19 The actual debt at end of FY20 was $63,030,000 compared to FY19 when it was $69,465,000. It was not listed in FY18 report. The actual debt in FY18 is $74,485,000. In FY17 the Total statutory debt limit was $603,192,000 but current debt was $87,841,000. Page 40 and 41
71. Note the funds with deficits on June 30, 2020. Page 42
72. Note that the Unassigned Fund Balance of the General Fund at end of FY20 was $18,963,147 but the total Unassigned Balance was reduced to $16,016,519 by negative balances in other funds in FY20. Page 42
73. Tax Abatement discussion on page 43 first appeared in the FY18 audit report.
74. Description of Employee Retirement Systems and Pension Plans is much expanded from previous audit reports prior to FY17. Pages 43-65 (compared to Page 42-49 in FY14 audit report)
75. Membership in the town retirement plan on July 1, 2019 (date of last actuarial valuation) is 10, down from the FY19 and FY18 figure of 13 (Based on July 1, 2017 actuarial valuation. This is down from 17 for FY17. This is down from 19 in a previous actuarial valuation in FY15) Page 44.

76. Note the annual required contribution to the town plan of $81,131 (with contributions of $89,953 made by the Town) for the year that ended on June 30, 2020 compared to $82,000 for year that ended on June 30, 2019 compared to $81,493 for year that ended June 30, 2018 compared to $84,000 as of June 30, 2017 compared with $83,367 as of June 30, 2016 which was the same amount as June 30, 2015. Page 44
77. Although the pension liability as of June 30, 2020 was $969,081 compared to the June 30, 2019 liability of $1,013,766 compared to $1,066,831 as of June 30, 2018, compared to the liability as of June 30, 2017 is $1,052,775 down from June 30, 2016 is $1,126,510 (down from June 30, 2015 liability of $1,213,597 down from $1,293,910 at end of FY14), the actual amount in plan is $540,447 (55.77% of pension liability) up from $535,281(52.80% of pension liability) at end of FY19 compared to $543,569 at end of FY18 (50.95% of pension liability) compared to $564,556 at end of FY17 (53.63% of liability), down from $575,470 (51.08% of total liability) at end of FY16 compared to $639,471 (52.69% of total liability) at end of FY15. Page 45
78. The net pension liability is very sensitive to the discount rate. See table of page 47.
79. Pension trust fund had a net position at end of FY20 of $540,447 up from FY19 net position of $535,281 down from $543,569 at end of FY18 and $564,520 at end of FY17. Page 48
80. The MERS is fully explained on Pages 49-52
81. Town reported liability share in the MERS is $31,145,927 at end of FY20 up from $29,401,392 at end of FY19 up from $13,738,876 in FY18 down from $16,236,237 in FY17, up from $11,738,474 (6%) in FY16, up from $8,954,659 (17.38%) in FY15. The recognized pension expense was $9,233,462 at end of FY20 up from $4,931,098 at end of FY19 up from $3,358,779 in FY18, down from $3,747,799 in FY17 up from $2,256,480 in FY16 compared to $1,698,885 for FY15. Page 50
82. The town has recorded $835,265 as long-term liability to MERS at end of FY20 down from $1,252,629 as long-term liability to MERS at end of FY19 down from $1,678,977 as long term liability to MERS at June 30, 2018, down from $2,110,496 as long term liability to MERS at June 30, 2017 down from the FY2016 value of $2,542,012. The FY20 amount paid was $417,364. The FY19 amount paid was $426,348. The FY18 amount paid was $431,519 compared to the FY17 amount paid of $431,516. Page 51.
83. Actuarial Assumptions noted on pages 51-52 greatly impact the Net Pension Liability, especially the discount rate. Page 52
84. The Teachers' retirement system is fully explained on Pages 53-55
85. The aggregated Pension information combines data from the PERS plan, The State Teachers Plan and the MERS plan to show the total pension liability for the Town. This table was new in the FY19 audit but the FY19 audit did not include the State Teachers Plan. Page 56
86. Employee contribution to the MERF is 2.25% if covered by Social Security and 5% if not covered by Social Security (Page 50) while the Teacher's Contribution

is 7% as of January 1, 2018 (An increase from 6% effective on July 1, 1992) (Page 54).

87. Legislation passed in June 2019 has increased the employee contribution to MERF to 2.75% if covered by Social Security and 5.5% if not covered by Social Security for FY20. The Act envisions an increase up to 5.25% if covered by Social Security and 8% if not covered by Social Security in FY24. (This change is not reflected in the FY20 audit).
88. Note membership in the OPEB retirement plan of 514 as of July 1, 2018 down from 528 as of July 1, 2016 (down from 804 as of July 1, 2014 which was up from 733 as of July 1, 2012 and Up from 713 as of July 1, 2010). Number of members has not been updated since July 1, 2018. Page 57
89. OPEB Liability Presentation in FY20, FY19 and FY18 audit is very different from presentation in previous audit reports due to GASB 75. Pages 57-65
90. The Net OPEB liability that is recognized as of June 30, 2020 is $17,291,575, down from the June 30, 2019 liability of $18,501,569 down from liability as of June 30, 2018 of $20,720,417 compared to July 1, 2017 net liability of $21,632,696 (GASB 75). Page 57
91. Note that the Plan fiduciary net position percentage of total OPEB liability is only 26.11% which is up from 21.47% in FY19 which is up from 14.93% in FY18. Page 57
92. The Discount rate used to measure OPEB liability in FY20 was 6.75%, the same as FY19 based on the July 1, 2018 study. Page 58
93. Like the Retirement Plan Liability, the OPEB liability of very sensitive to the discount rate. Page 58
94. For FY20 the Town recognized OPEB expense was $1,018,898 down from the FY19 Town recognized OPEB expense of $1,310,541 down slightly from the FY18 Town recognized OPEB expense of $1,539,938. Page 59
95. OPEB Trust Fund position at end of FY20 was $6,109,331 up from FY19 EOY position of $5,056,972 up from the FY18 end of year position of $3,636,422 compared to end of FY17 position of $2,355,136. Page 60
96. Teacher's OPEB explained although the Town makes no contributions to this fund Pages 61-65
97. Note that if Town was required to fund OPEB for teachers the net OPEB liability would be $15,128,952. Page 63
98. Not to panic anyone but that would give the Town a total OPEB liability of $32,420,527 at end of FY2020.
99. Note discussion on Risk Management on Pages 65-66
100. Health Claim additional liability as of June 30, 2020 was $639,399 down from the June 30, 2019 additional liability of $976,696 up from June 30, 2018 liability of $872,476 compared to June 30, 2017 liability of $814,809 compared to June 30, 2016 Liability of $764,096 compared to Health Claim Liability on June 30, 2015 of $783,939 compared to the Health Claim liability June 30, 2014 of $807,131. Due to change to a fully-indemnified insurance policy there were no liabilities as of June 30, 2013. Page 65-66
101. Miner Lane Landfill liability not claimed in FY20, FY19 or FY18. The Liability is listed as $295,000 in FY19 down from $309,000 for FY18 on Page 39.

Town claimed liability for closed land fill on Miner Lane for FY17 was $368,000 compared to FY16 liability of $391,000 compared to $414,000 in FY15. Page 66

102. Note that Dominion is 34.1% of Town property tax revenue in FY20 up from 33.7% of Town property tax revenues in FY19, down slightly from 34.9% of property tax revenues in FY 18 compared to 34.5% in FY17 compared to 33% of tax revenue in FY16 down slightly from 34% of tax revenue in FY15, same as in FY14, up from 30% of tax revenues in FY13, FY12, FY11 and FY10 compared to 29% n FY09. Page 66

103. COVID-19 Impact in FY20 discussed on page 67. Hopefully it will make only one more appearance in FY21. Page 67

104. Note the difference in budgetary revenues compared to GAAP revenues. Page 69.

105. Retirement Commission returned $383,132 at end of FY20. This probably should have gone to an extra contribution to the OPEB fund. Page 71

106. Public Works returned $331,282 in FY20 compare to $149,384 in FY19 compared to $270,273 in FY18 compared to $149,076 in FY17 compared to $142,177 in FY16 compared to $130,552 in FY15. Page 72

107. Board of Education returned $332,426 in FY20 compared to returning $50,099 in FY19. Page 73

108. Comparing expenditure total on Pages 73 with revenue total on page 69 Revenue was $2,229,889 greater than expenses in FY20 compared to Revenue $2,470,273 greater than Expenses in FY19 compared to FY18 when Revenues were $934,924 greater than expenses compared to revenue $1,818,440 greater than expenses in FY17 compared to $1,348,852 greater than expenses in FY16 compared to revenue being $2,410,135 less than expenses in FY15.

109. Town finished year FY20 with $1,780,026 unexpended balance compared to a FY19 $962,997 unexpended balance compared to FY18 with $792,563 unexpended balance compared with $591,164 unexpended balance in FY17 compared to FY16 with $599,291 unexpended balance compared to FY15 with $252,144 unexpended balance. BOE had an unexpended balance of $50,099 in FY19 compared to $114,988 in FY18 compared to $57,659 in FY17 compared to $44,165 in FY16 compared to an unexpended balance of $28,084 in FY15. Page 73.

110. 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 so that encumbrances outstanding at year end are recorded in budgetary reports as expenditures of the current year while in GAAP basis encumbrances are recorded as assigned fund balance. Page 73

111. Pension liability for Pension Trust Fund is $969,081 in FY20 compared to $1,013,766 in FY19 compared to $1,066,831 in FY18 compared to $1,052,775 in FY17 compared to $1,126,510 in FY16 compared to $1,213,597 in FY15 but the net pension liability is $428,634 or 55.77% in FY20 compared to $478,485 or 52.80% in FY19 compared to $523,262 or 50.95% in FY18 compared to $488,219 or 53.63% for FY17 compared to $551,040 or 51.08% in FY16 compared to $574,126 or 52.69% in FY15. Page 74

112. Regarding MERS, the Town's proportion of the net pension liability is 3.02% in FY20 compared to 3.07% in FY19 compared to 5.54% in FY18 compared to 6.09% in FY17 compared to 4.88% in FY16 and 5.21% in FY15. This is a restatement of the 17.38% for FY16 and FY15 in the FY16 report. The fiduciary net position is 72.69% in FY20 compared to 73.60% in FY19 compared to 91.68% in FY18 compared to 88.29% for FY17 compared to 92.72% in FY16 of total pension liability. The percentage is up slightly from the 90.48% for FY15. Page 77

113. Town contributions to the MERS was 15.55% of the covered payroll in FY20 compared to 13.26% of the covered payroll in FY19, compared to 13.21% in FY18, 14.91% in FY17 and 13.51% in FY16. Page 78

114. Although the town pays nothing to finance the Teacher's Retirement System, the System fiduciary net position is only 52.00% in FY20 down from 57.69% in FY19 up from 55.93% in FY18 up from 52.26% in FY17 down from 59.50% of the total pension liability in FY16 compared to 61.51% of the total pension liability in FY15. Page 79.

115. Note that Net OPEB liability is 55.64% of covered payroll of $31,077,578 in FY20 compared to 61.08% of covered payroll of $30,290,037 in FY19 compared to 68.09% of covered payroll of $30,429,413 in FY18 compared to 73.05% of covered payroll of $29,615,001 for FY17. Page 80

116. Note that for FY20 the Actuarially determined contribution was $2,127,089 but the actual contribution was $1,614,570 leaving a deficiency of $512,519 compared to FY19 when the Actuarially determined contribution was $2,482,200 but the actual contribution was $1,871,349 leaving a deficiency of $610,855 compared to FY18 where the Actuarially determined contribution was $2,474,700 but the actual contribution was only $1,906,707, leaving a deficiency of $567,993 compare to the FY17 actual contribution of $3,811,946 which was a contribution Excess of $1,204,946. Page 81

117. Investment return of 5.44% in FY20 is down from the 6.44% investment return in FY19 was better than the 4.13% in FY18 was better than the 2.069% rate of return in FY17. Page 82

118. Note information of Teacher's Retirement System OPEB share for Town that is paid by the State on Page 83 (Same as on page 63)

119. Unlike previous audit reports prior to FY18, there is no General Fund Balance Sheet that generally appeared before the Schedule of Expenditures and Encumbrances on page 84. The balance sheet is actually on Page 15. This appears to be a difference in audit methods between auditors. Note the balance sheet General Fund total of $29,316,688 in FY20 up from $26,602,213 in FY19 is up from $26,124,036 in FY18 up from $22,084,471 in FY17 which is a decrease from $26,083,818 in FY16 which is an increase from the $22,097,428 balance in FY15.

120. Note the Unexpended balance of $332,426 in FY20 compared to $50,099 in FY19 compared to $114,988 in FY18 compared to $57,659 in FY17 compared to $44,165 for FY16 compared to the unexpended balance of $26,084 for FY15. Page 84

121. Uncollected taxes for FY2020 are $525,600 (Grand List of 2018). Uncollected taxes for FY2019 were $527,459 (Grand list of 2017). Uncollected taxes for FY2018 were $611,084 (Grand List of 2016). Uncollected taxes for FY2017 were $606,243 (Grand list of 2015). Uncollected taxes for FY2016 were $629,715 (Grand list of 2014). Uncollected taxes for FY2015 (Grand list of 2013) were $613. Total uncollected taxes at end of FY20 were $1,207,391, up slightly from FY19 total of $1,180,222 which were down from FY18 total uncollected taxes of $1,587,257 down from FY17 uncollected taxes of $1,665,965 down from FY16 when total was $1,787,537, up from FY15 when the total was $1,563,749. It is gratifying to note the success in collecting the back taxes. Page 85

122. Utility Commission has about $31,662 of uncollected assessments in FY20, down from $54,548 of uncollected assessments in FY19 down from $71,652 of uncollected assessments at end of FY2018 compared to $94,429 of uncollected assessments at end of FY2017 compared to $133,589 of uncollected assessments at end of FY16 compared to $13,421 at end of FY15. Pages 86-87. Sewer assessments seem to be most delinquent. It is obvious that the collection efforts of the Utility Commission, assisted by the Town Attorney, have been successful.

123. The unnumbered pages between pages 87 and 88 explain all of the Special Revenue Funds. These funds account for grants received by the town). Most of the grants were for Board of Education, Youth & Family Services, and Police.

124. Under the Capital Project Funds it would be clearer if the Fleet Management Fund Funding Source included an annual input from the Capital Improvement Fund.

125. Water Fund had a balance of $622,193 in FY20 up from $617,287 in FY19 up from $604,153 in FY18 up from $578,846 in FY17 up from $554,977 in FY16, an increase from $544,450 at end of FY15. Page 92.

126. Sewer Maintenance Fund had assets of $481,119 at end of FY20, up from $457,793 at end of FY19, down from $569,904 in FY18 and $534,403 at end of FY17 compared to $349,356 at end of FY16 compared to $422,888 at end of FY15. Page 91. Actual Cash Balance at end of FY20 was $458,650 up from $365,123 at end of FY19 compared to an FY18 balance of $546,494 compared to FY17 balance of $506,685, up from FY16 balance of $356,303 down from FY15 actual cash balance of $554,907. Note that the Treasurer's Report for end of FY2020 showed a cash position of $478,022. Page 95

127. Animal Control Facility Fund had balance of $25,966 at end of FY20 compared to $212,801 at end of FY19, unchanged from FY18, equal to $212,801 at end of FY17 up from $212,504 at end of FY16 up from $201,104 at end of FY15. The construction of the Regional Animal Shelter in Bates Woods Park accounts for the change in the fund. Page 95.

128. Fiduciary Funds Section was new in the FY2019 Audit report.

129. Pension fund position at end of FY20 was $540,477 compared to $535,281 at end of FY19 compared to $543,569 at end of FY18. OPEB Fund position at end of FY20 was $6,109,331 compared to $5,056,972 at end of FY19 compared to $3,636,422 at end of FY18. Treasurer's report for end of FY2020

stated that Pension Fund had a Cash Balance of $541,890 and the OPEB fund had a balance of $6,119,819. Page 96

130. Schedules of Capital Asset Values is not in FY2020, FY2019 or FY2018 report. There is a presentation in a different format on Page 6. For Historical purposes the information from FY2017 report follows. -Note the Capital Asset Value of $385,463,608 at end of FY17 up from $384,518,148 at end of FY16 up from $383,596,614 at end of FY15. Public Works and Board of Ed have highest Capital Asset values.

131. Statistical Section has returned in FY19 and FY20 after not been in the FY17 or FY18 reports. Note the categories of the Statistical Section information. This information is a requirement for a CAFR.

132. Note the Total General Fund Balance changes with FY20 at $20,113,000 and FY19 at $17,259,000. This compares to the recent Treasurer's Report cash value of the General Fund on June 30, 2020 of $21,350,290 and June 30,2019 of $21,482,646. Page 102

133. Debt Service starting in FY2019 as a percentage of noncapital expenditures is completely different than the percentage in previous audit reports. FY20 is 8.2%, FY19 is 8.67%, FY18 is 8.14%, FY17 is 8.42%, FY16 is 8.77%. You may compare the different values with previous audit reports. The percentage in FY16 was 7.88% of noncapital expenditures up from 7.35% in FY15 (down from7.98% of noncapital expenditures in FY15 audit report), up from 5.92% of noncapital expenditures in FY14 up from 4.97 in FY13. (It was 4.36% of noncapital expenditures for FY13 in the FY13 report. Page 103.

134. Shift of tax burden is almost nonexistent between FY13 and FY14 due to revaluation. Note the large drop off for Industrial Real Estate in the 2017 Grand List. Page 104

135. Mill Rate for FY16 appears to be in error. My paperwork shows a mill rate of 25.85 in FY16, not 25.83. Page 104.

136. Millstone Power Station is still the largest taxpayer in town by a significant margin even though now only 33.80% in FY20 down from 34.28% of grand list in FY19. Page 105.

137. Note that the tax collection rate is still greater than 99%. This is important when considering the new mill rate. Page 106

138. Note that debt per capita in FY20 is $3,742, up from FY19 value of $3,655 which was down from FY18 value of $3,919 and FY17 value of 4,181. You may compare the FY16 and lower values in the Audit report with the FY16 values listed. FY16 is $4,412.16 down from FY15 debt per capita of $4,640.19 in FY15 down slightly from FY14 debt per capita of $4,863.90 compared to $4,182.25 in FY13. Page 107.

139. This is the second audit report where there is General Purpose Debt as well as the School Debt. On June 30, 2020 the School indebtedness was $71.406 million and the General-Purpose debt was still $15 million. On June 30, 2019 the School indebtedness was $77.841 million and the General Purpose was $15 million. The Debt Limit for General Purpose is $190.268 million and for School $339,129 million in FY20 compared to General Purpose of $182.618 million and for Schools is $317.394 million in FY19. Page 108

140. The Percentage of Total net debt applicable to the limit as a percentage of the debt limit which was in the FY19 report does not appear in the FY20 report. Page 109.

141. Waterford population decreased each year from 2013 until 2015. Did it really stay the same in FY16 and then stay constant from FY17 to FY19 at 19,007 and suddenly drop off to 18,746 in FY20? Page 110

142. Although the source note numbers remained at the top of the columns, the sources that were listed in FY19 do not appear in FY20. Page 110

143. What does it say when the Town Government is the town's number 2 employer? I thought the Dominion employment had decreased to around 1,300. Does the figure count contractors as employees? Page 111.

144. Note BOE employees increased between FY13 and FY14 and increased again between FY 17 and FY18 and between FY18 and FY19. Page 112

145. It would be nice to separate false alarms from actual emergencies in the Fire Statistic. Page 111

146. Refuse collection increased from 2017 through 2020 as a result of the tightening of the recycling rules. It follows that there was a significant drop from 15 tons per day to 8 tons per day between FY19 and FY20. Not delighted to see the increase of refuse collection to 48 tons per day in FY16. Nice to see the drop in refuse collected in FY15 (27 tons/day) compared to FY14 (42 tons/day). Page 113

147. Thanks for adding a statistic on the amount of revenue collected by Rec and Parks and Senior Citizens from their fees for the past five years. Note the increase in Rec & Parks revenue in FY2013, FY2012, FY2011 and FY2010 with a drop in FY2014 (Is this related to lack of pool in that time frame?) Increase for FY15 does not indicate a total recovery. FY16 data is close to FY12 . Good increase between FY18 and FY19. You can see the impact of COVID restrictions on the revenues in FY20. Page 113

148. The impact of on line information and electronic readers is very visible in the drop in Volumes borrowed between FY15 and FY20. I suspect that COVID restrictions also played a part in the FY20 decrease. Page 113

149. Water main breaks have increased significantly between FY17 and FY18. They then settled out in FY19 and FY20. Page 113

150. Should Street light statistics be added to the Capital Asset statistics? Page 114

Management Letters Comments

1. No observations or negative comments in Management letter or Audit Check off list however the Auditors did have some recommendations regarding Internal Controls
    a. Initiate a regular review of employee listing and the payroll system change logs by an employee of the HR department to insure there are no false employees, individuals not removed upon termination, or unapproved changes to pay rates.

b. Establish a formal Whistleblower policy and tip line, especially for employees, to report fraud or inconsistencies in the Town.
c. Establish the practice of having Town employees and elected officials sign a formal log acknowledging their understanding of the Ethics policies of the Town. I informed the RTM L&A committee of this comment during the public hearing on the revision to the Ethics Ordinance. The committee determined that the requirement for employees and public officials to sign acknowledging receipt of a copy of the Ethics ordinance was sufficient. The Ordinance would rely on the Human Resources Department and Town Clerk to administer such a sign in log.
d. Town should perform a risk assessment to identify, analyze and manage the risk of asset misappropriation. This should be an element of Town Internal Controls. This assessment can be performed by an outside agency or a management level individual who has extensive knowledge of the Town that might be used in the assessment.
e. The Town must be proactive in assessing and managing operations and IT environments in anticipation of cyber threats. The recommendations are lengthy and I recommend all members read them to see what financial investments might be requested by the administration to implement the recommendations.
f. The Auditors also reviewed the specific security of the financial management systems and the letter notes seven recommendations that are still outstanding:
    i. Perform regular format tests of backup data
    ii. Implement formal wire transfer procedures
    iii. Evaluate and ensure PCI (personal/confidential information) compliance
    iv. Update technology and operational policies and procedures
    v. Develop and test a comprehensive disaster recovery plan
    vi. Incorporate a mobile device and bring your own device (BYOD) strategy
    vii. Institute a comprehensive cybersecurity training progr1616am

Comparing Unaudited EOY Report with Audited Report

1. The following revenues were different in the unaudited vs. the audited report:

Department	Audit	EOY Report
Rent and Miscellaneous	4,260	4,257
Recreation & Parks Commission	180,265	165,818
Recycling	45,020	39,650
Versa Kart(not listed in audit)	0	5,370
Community Use of Schools (not in audit)	0	14,447

2. The following department expenses were different in the unaudited vs. the audited report:

Department	Audit	EOY Report
Senior Citizens	477,283	477,293

Board of Education	49,004,638	48,672,211
Total General Fund	94,487,477	94,155,049

Eighteen others were $1.00 difference which could be due to rounding differences.

11b.

INTERDEPARTMENTAL MEMORANDUM

Date:	January 29, 2021
To:	Robert Brule, First Selectman
	Kim Allen, Finance Director
From:	Paige Walton, Assessor
Subject:	2020 Grand List

The 2020 Grand List has been completed and signed as of 1/27/2021. The total net taxable Grand List of **$3,387,908,016** as signed represents an overall increase from last year (Post BAA) of **1.71%** (See attached spreadsheet). I have also attached a list of the Top 10 Taxpayers for the 2020 Grand List.

The net taxable Grand List increase by category is as follows:

- Real Estate **$14,760,819** **0.64% increase**
- Personal Property **$30,751,733** **3.62% increase**
- Motor Vehicles **$11,438,507** **7.19% increase**

The net increase in real estate is due to new construction and property improvements resulting from building permits and from a close review of property sales wherein significant property improvements were noted.

Increases in the declared personal property of both Dominion and CL&P - $16.9M and $9.8M respectively, accounted for the bulk of this year's net personal property increase. For your reference I have attached a spreadsheet detailing Dominion's 2020 assessment summary for both real and personal property.

The motor vehicle list includes 682 fewer vehicles this year, primarily as a result of the DMV's extension on vehicle registration renewals. Despite the vehicle count decrease the demand for used cars over the past year has resulted in either value retention or appreciation. Surrounding towns are reporting similar rates of increase.

The Board of Assessment Appeals will meet the evenings of March 1st, 2nd, 9th & 10th via zoom to hear assessment appeals on the 10/1/2020 Grand List. Final totals will be updated upon completion of the Board's duties.

2020 Grand List Totals

POST BAA					
2019 GL	**GROSS**	**EXEMPT**	**NET**		
REAL ESTATE	$ 2,642,887,404	$ 319,506,196	$ 2,323,381,208		
PERSONAL PROPERTY	$ 875,070,820	$ 26,507,719	$ 848,563,101		
MOTOR VEHICLE	$ 161,228,498	$ 2,215,850	$ 159,012,648		
TOTAL	$ 3,679,186,722	$ 348,229,765	**$ 3,330,956,957**		
AS SIGNED					
2020 GL	**GROSS**	**EXEMPT**	**NET**	**% CHANGE**	
REAL ESTATE	$ 2,662,673,533	$ 324,531,506	$ 2,338,142,027	0.64%	
PERSONAL PROPERTY	$ 908,098,600	$ 28,783,766	$ 879,314,834	3.62%	
MOTOR VEHICLE	$ 172,797,105	$ 2,345,950	$ 170,451,155	7.19%	
	$ 3,743,569,238	$ 355,661,222	**$ 3,387,908,016**	**1.71%**	

Top Ten Taxpayers Grand List 2020 RE/PP Combined

REAL ESTATE	**Net Assessed Value**	
Dominion Energy Nuclear CT Inc. MP#3	$ 251,115,933	
Dominion Energy Nuclear Connecticut Inc.	$ 128,384,860	
Dominion Energy Nuclear CT Inc MP#2	$ 71,675,493	
Crystal Mall LLC (Mall Stores)	$ 30,690,018	
Centro GA Waterford Commons (Waterford Commons Plaza)	$ 29,145,260	
Chase Crossroads Waterford Square (Crossroads Plaza)	$ 13,976,930	
Mass Municipal Wholesale Electric Co	$ 12,530,097	
Wal-Mart Real Estate Business Trust	$ 12,283,794	
VTR Northeast Holdiings LLC	$ 11,815,950	
Charter Oak Federal Credit Union	$ 11,307,540	
PERSONAL PROPERTY	**Net Assessed Value**	
Dominion Energy Nuclear Connecticut Inc	$ 681,321,128	
Connecticut Light & Power Company dba Eversource	$ 98,709,340	
Mass Municipal Wholesale Electric Co	$ 13,568,660	
Yankee Gas Services Co	$ 12,003,080	
Green Mountain Power Corp	$ 4,890,376	
Coca Cola Bott Southeastern NE	$ 2,410,650	
WG Crossroads Place LLC	$ 2,398,690	
Constitution Eye Surgery Ctr East LC	$ 2,196,060	
Sonalysts Inc	$ 2,006,850	
COMBINED	**Net Assessed Value**	
Dominion Energy Nuclear Connecticut	$ 1,133,197,408	
Connecticut Light & Power Co. dba Eversource	$ 98,709,340	
Crystal Mall LLC (Mall Stores)	$ 30,690,018	
Centro GA Waterford Commons (Waterford Commons Plaza)	$ 29,145,260	
Mass Municipal Wholesale Electric	$ 26,098,759	
Chase Crossroads Waterford Square (Crossroads Plaza)	$ 13,976,930	
Charter Oak Federal Credit Union	$ 13,547,160	
Sonalysts Inc.	$ 12,606,480	
Wal-Mart Real Estate Business Trust	$ 12,283,794	
Yankee Gas Services Co.	$ 12,003,080	

Personal Property

List #	Owner	Description	GL 2020 Gross	GL 2020 Assessed	Water PC	Air PC	Total Exemption	GL 2020 Net	Delta	% Delta	2019 Assessed Total	2019 GL Exemption	2019 Net Assessed
40085792	Dominion Nuclear CT	ISFSI	$ 66,852,503	$ 46,796,752	0	0	0	$ 46,796,752	$ (3,733,548)	-7.39%	50,530,300	-	50,530,300
40024476	Dominion Nuclear CT	MP Unit #1	$ 669,612	$ 468,728	0	0	0	$ 468,728	$ 588	0.13%	468,140	-	468,140
40024477	Dominion Nuclear CT	PP Common Acct	$ 120,617,649	$ 84,432,354	0	0	0	$ 84,432,354	$ 16,641,264	24.55%	67,791,090	-	67,791,090
40024470	Unit #2	PP MP2	$ 402,634,024	$ 281,843,817	1,637,625	0	1,637,625	$ 280,206,192	$ (5,380,083)	-1.88%	287,223,900	1,637,625	285,586,275
40024475	Unit #3	PP 93.47% mp3	$ 400,403,265	$ 280,282,286	3,341,256	7,631,761	10,973,017	$ 269,309,268	$ 8,866,355	3.40%	271,415,930	10,973,017	260,442,913
40020439	Mass Muni Wholesale	PP 4.8% mp3	$ 20,562,059	$ 14,393,441	171,585	653,195	824,779	$ 13,568,662	$ 455,318	3.47%	13,938,124	824,780	13,113,344
40085907	Dominion Nuclear CT		$ 121,022	$ 84,715	0	0	0	$ 84,715	$ (35,422)	-29.48%	120,137	-	120,137
40084953	Dominion Nuclear CT		$ 33,011	$ 23,108	0	0	0	$ 23,108	$ (84,043)	-78.43%	107,151	-	107,151
40020435	Green Mountain Power Corp	PP 1.73% mp3	$ 7,410,909	$ 5,187,636	61,842	235,422	297,264	$ 4,890,372	$ 164,103	3.47%	5,023,533	297,264	4,726,269
			$ 1,019,304,054	$ 713,512,838	5,212,308	8,520,378	13,732,685	$ 699,780,152	$ 16,894,533	2.47%	696,618,305	13,732,686	682,885,619

Real Estate

List #	Owner	Description	GL 2020 Gross	GL 2020 Assessed	Water PC	Air PC	Total Exemption	GL 2020 Net	Delta	% Delta	2019 Assessed Total	2019 GL Exemption	2019 Net Assessed
99999997	Dominion Nuclear CT	MP Unit #1	1,000,000	700,000	-	-	-	700,000	$ -	0	700,000	-	700,000
99999998	Dominion Nuclear CT	MP Unit #2	107,253,743	75,077,620	3,402,127	-	3,402,127	71,675,493	$ (6,050)	-0.01%	75,083,670	3,402,127	71,681,543
99999999	Dominion Nuclear CT	MP Unit #3 93.47%	392,587,913	274,811,539	13,018,004	10,677,603	23,695,606	251,115,933	$ 145,980	0.06%	274,665,560	23,695,607	250,969,953
99999995	Dominion Nuclear CT	Misc Land	58,826,751	41,178,730	-	-	-	41,178,730	$ -	0	41,178,730	-	41,178,730
99999996	Dominion Nuclear CT	Misc RE	124,580,191	87,206,134	-	-	-	87,206,134	$ 441,534	0.51%	86,764,600	-	86,764,600
00660300	Mass Municipal Wholesale Electric Co	RE 4.8% mp3	20,160,714	14,112,500	668,518	913,884	1,582,403	12,530,097	$ 7,500	0.06%	14,105,000	1,582,403	12,522,597
00659900	Green Mountain Power Corp	RE 1.73% mp3	7,266,258	5,086,381	240,945	329,379	570,324	4,516,057	$ 2,701	0.06%	5,083,680	570,324	4,513,356
			711,675,570	498,172,903	17,329,594	11,920,866	29,250,460	468,922,444	$ 591,665	0.13%	497,581,240	29,250,461	468,330,779
			$ 1,730,979,624	$ 1,211,685,741	22,541,902	20,441,243	42,983,145	$ 1,168,702,596	$ 17,486,198	1.52%	1,194,199,545	42,983,147	1,151,216,398

13 a.

CLA (CliftonLarsonAllen LLP)
29 South Main Street
4th Floor
West Hartford, Connecticut 06107
860-561-4000 | fax 860-521-9241
CLAconnect.com

January 15, 2021

Ronald R. Fedor, Chair
Board of Finance
Town of Waterford, Connecticut
15 Rope Ferry Road
Waterford, CT 06385

Dear Mr. Fedor

The purpose of this letter is to provide a quote to continue providing the following services to the Town of Waterford, Connecticut for the fiscal years ending June 30, 2021, and 2022:

1. Audit of the financial statements (CAFR).
2. Federal Single Audit
3. State Single Audit
4. Agreed-upon procedures related to the Board of Education EFS.

Our proposed all-inclusive fixed fees for these services are included in the table below. We have included our fiscal year 2020 fees for comparison purposes as well as each fiscal year's percentage increase for the Town:

Service	Current Price 2020	Proposed Fees 2021	Proposed Fees 2022
Town			
Financial Statement Audit	$ 18,720	$ 19,100	$ 19,500
Federal Single Audit	5,200	5,300	5,400
State Single Audit	5,200	5,300	5,400
Preparation of Draft Financial Statements	5,200	5,300	5,400
Sub-total (Town)	34,320	35,000	35,700
Board of Education			
Financial Statement Audit	12,380	12,600	12,900
Federal Single Audit	5,200	5,300	5,400
State Single Audit	5,200	5,300	5,400
EFS	1,100	1,150	1,200
Cafeteria	1,100	1,150	1,200
Sub-total (Board of Education)	24,980	25,500	26,100
Total Fees	$ 59,300	$ 60,500	$ 61,800
Town audit percentage increase		2.02%	2.15%

Response:
This letter correctly sets forth the understanding of the Town of Waterford, Connecticut.

Authorized signature: ______________________________

Title: ______________________________

Date: ______________________________

Authorized signature (if 2nd signature necessary): ______________________________

Title: ______________________________

Date: ______________________________

13 b

FIFTEEN ROPE FERRY ROAD
WATERFORD, CT 06385-2886

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

Town of Waterford

DATE: January 15, 2021

TO: Robert Brule
First Selectman

FROM: Joyce A. Sauchuk *Joyce Sauchuk*
Director of Human Resources

RE: General Government Staffing Plan

Enclosed is the Town's staffing plan for General Government as of December 31, 2020 for the Board of Finance. Included in the packet are three (3) documents: the 5-year Staff Summary, the Staff Summary as of December 2020 and the Authorized Staffing Plan as of December 2020.

Significant changes since December 2019 include:

Planning, Building & Health Department: The full-time position of Municipal Facilities Manager was moved to Public Works and the part-time Municipal Facilities Maintenance Coordinator was eliminated.

Utility Commission: A full-time Sewer Technician 2 was approved and added to the budget and the Wastewater Collection System Electrician position was changed to an additional Sewer Maintenance Operator.

Library: The part-time Information/Technical Assistant (Children) was changed to part-time Information/Reference Assistant (Children).

Please let me know if you would like additional information.

Enclosures

cc: Kimberly Allen (Finance Director)
Board of Finance (8 copies)

Staff Plan Memo JAS to RB for 2020.doc

Town of Waterford
5 Year Staff Summary
2015 - 2019

DEPARTMENT	December-16		December-17		December-18		December-19		December-20	
	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time
Bd of Selectmen	2	2	2	2	2	2	2	2	2	2
Reg of Voters	0	5	0	5	0	5	0	5	0	5
Board of Finance	0	1	0	1	0	0	0	0	0	0
Assessor	3	2	3	2	3	1	3	1	3	1
Tax Collector (1)	2	1	2	1	2	1	2	1	2	1
Finance Dept.	7	1	7	1	7	1	7	1	7	1
Human Resources	2	1	2	1	2	1	2	1	2	1
Town Clerk	3	0	3	0	3	0	3	0	3	0
Planning & Zoning; Building	10	1	10	1	10	1	11	1	10	0
Economic Dev Comm	0	1	0	1	0	1	0	1	0	1
RTM	0	1	0	1	0	0	0	0	0	0
Flood & Erosion	0	1	0	1	0	1	0	1	0	1
Emergency Mgmt	10	2	10	2	10	1	10	0	10	0
Fire Services (2)	13	1	13	1	13	1	15	1	15	1
Police Dept (3)	54	1	54	1	55	0	55	0	55	0
Public Works (4)	33	0	33	0	33	0	33	0	34	0
Utility Commission (5)	14	0	14	0	14	0	14	0	15	0
Sr Citizens Commission	4	14	4	14	4	14	4	12	4	12
Library (6)	11	10	11	10	11	10	11	10	11	10
Rec & Parks (7)	11	6	11	6	11	6	11	6	11	6
Youth Services (8)	3	0	3	0	3	0	3	0	3	0
	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time
TOTALS:	182	51	182	51	183	46	186	43	187	42
EMPLOYEE TOTALS:	233		233		229		229		229	

(1) Seasonal Clerical
(2) Volunteer Firefighters Work As Needed
(3) Community Service Officers Work As Needed
(4) Seasonal Workers
(5) Seasonal Workers
(6) Library Pages Work As Needed.
(7) Seasonal Workers & Summer Jobs For Minors
(8) Seasonal Works and Camp DASH workers As Needed

"5yearStaffSummary"

Staff Summary

Employees Regularly on Payroll

December 31, 2020

Board of Selectmen	2 Full Time 2 Part Time	=	4
Registrar of Voters	5 Part Time	=	5
Board of Finance - Assessor	3 Full Time 1 Part Time	=	4
Board of Assessment Appeals	(Once a year clerical help Performed by Assessment Aide III on an overtime Basis)		
Tax Collector (Seasonal Clerical)	2 Full Time 1 Part Time	=	3
Finance Department	7 Full Time 1 Part Time	=	8
Human Resources Department	2 Full Time 1 Part Time	=	3
Town Clerk	3 Full Time	=	3
Planning & Zoning and Building Department	10 Full Time	=	10
Economic Dev. Commission	1 Part Time	=	1
Flood & Erosion	1 Part Time	=	1
Emergency Management (PT Dispatchers as needed)	10 Full Time	=	10
Fire Services (Volunteers and PT Firefighters work as needed)	15 Full Time 1 Part Time	=	16
Police Department *(Community Service Officers as needed)	55 Full Time	=	55

Public Works Department (2 Seasonal Maintenance Workers)	34 Full Time	=	34
Utility Commission (3 Seasonal Wastewater Collection System Assts.)	15 Full Time	=	15
Senior Citizens' Commission	4 Full Time 12 Part Time	=	16
Library **(Library Pages as needed)	11 Full Time 10 Part Time	=	21
Recreation & Parks (2 Seasonal Maintenance Workers) ***(Recreation Program Workers As Needed) ***(Summer Jobs For Minors As Needed)	11 Full Time 6 Part Time	=	17
Youth Services Bureau ****(Seasonal Workers and Camp DASH workers As Needed)	3 Full Time	=	3

Total Full Time	187
Total Part Time	42
TOTAL EMPLOYEES:	229

* The number of Community Service Officers varies depending on need, but none ever works more than an average of 19 hours/week.

** The number of Library Pages varies depending on need, but none ever works more than 10 hours in a week. The budget presumes an average of 5 pages working a combined total of 50 hours per week.

*** The number of recreation program workers and summer jobs for minors workers varies depending on need.

**** The number of seasonal workers and Camp DASH workers varies depending on need.

StaffSummaryDec 2019

TOWN OF WATERFORD – GENERAL GOVERNMENT

AUTHORIZED STAFFING PLAN

DECEMBER 31, 2020

DEPARTMENT	#	POSITION	F.T. P.T.	HR/WK
Board of Selectmen	1	Chief Executive	FT	40
	1	Executive Assistant	FT	40
	2	Other Selectmen	PT	
Registrar of Voters	1	Republican	PT	
	1	Democrat	PT	
	2	Deputy Registrars	PT	
	1	Clerical	PT	
Board of Finance - Assessor				
	1	Assessor	FT	40
	1	Assistant Assessor	FT	40
	1	Assessment Aide III	FT	35
	1	Assessor Aide I	PT	19
Board of Assessment Appeals	(Once a year clerical help performed by the Assessment Aide III on an overtime basis.)			
Tax Collector	1	Elected	FT	40
	1	Accounts Receivable Clerk	FT	35
	1	Accounts Receivable Clerk	PT	19
		Seasonal Clerical		
Finance Department	1	Treasurer	PT	
	1	Finance Director	FT	40
	1	Purchasing Agent	FT	40
	1	Accountant	FT	40
	1	Administrative Assistant I	FT	35
	1	Finance Technician	FT	40
	1	Receptionist	FT	35
	1	Printer	FT	32.5
Human Resources	1	Director of Human Resources	FT	40
	1	Human Resources Assistant	FT	40
	1	Secretary/Clerk (PRB)	PT	

DEPARTMENT	#	POSITION	F.T. P.T.	HR/WK
Town Clerk	1	Elected	FT	40
	1	Deputy Town Clerk	FT	35
	1	Administrative Assistant I	FT	35
Planning, Building & Health	1	Planning Director	FT	40
	1	Planner	FT	40
	1	Environmental Planner	FT	40
	1	Zoning Official	FT	40
	1	Office Coordinator I	FT	35
	1	Secretary I	FT	35
	1	Secretary/Clerk	FT	35
	1	Building Official	FT	40
	2	Asst. Building Officials	FT	40
	~~1~~	~~Municipal Facilities Manager~~	~~FT~~	~~40~~
	~~1~~	~~Munic. Fac. Maint Coord **(vacant)**~~	~~PT~~	~~19~~
Economic Dev. Comm.	1	Secretary/Clerk **(vacant)**	PT	
Flood & Erosion	1	Secretary/Clerk	PT	
Emergency Management	1	Emerg. Mgmt Supervisor	FT	40
	9	Dispatchers **(1 vacant)**	FT	40
		PT Dispatchers		
Fire Services	1	Director of Fire Services	FT	40
	1	Fire Marshal	FT	40
	1	Inspector	FT	40
	1	Office Coordinator	FT	35
	1	Clerk/Typist	FT	35
	10	Firefighters	FT	50
	1	Community Safety Educator	PT	19
		Part Time Firefighters		
Police Department	1	Chief of Police	FT	40
	3	Lieutenants	FT	40
	7	Sergeants	FT	40
	5	Detectives	FT	40
	33	Patrol Officers	FT	40
		Includes: 2 Youth Officers, 1 Traffic Officer and 1 Court Officer		
	1	Office Coordinator II	FT	35
	1	Secretary III	FT	35
	1	Custodian II **(vacant)**	FT	40
	1	Accounts Receivable Clerk	FT	35

DEPARTMENT	#	POSITION	F.T. P.T.	HR/WK
Police Department (cont'd)	1	Secretary I – Evening	FT	35
	1	Data Technician II	FT	35
		Community Service Officers as needed		
Public Works Department	1	Director	FT	40
	1	Assistant Director	FT	40
	1	General Foreman	FT	40
	1	Floor Leader – Mechanics	FT	40
	1	Municipal Facilities Mngr (vacant)	FT	40
	3	Maintainer IV	FT	40
	7	Maintainer III	FT	40
	5	Maintainer II	FT	40
	1	Traffic Control Dev. Tech.	FT	40
	1	Toolkeeper	FT	40
	2	Recycling Route Operator	FT	40
	3	Mechanic	FT	40
	1	Assistant Mechanic **(vacant)**	FT	40
	3	Refuse Truck Driver	FT	40
	1	Office Coordinator II	FT	35
	2	Clerk Typist III	FT	35
	2	Seasonal Maintenance Workers		
Utility Commission	1	Chief Engineer	FT	40
	1	Assistant Director	FT	40
	1	Assistant Construction Inspector	FT	40
	1	Survey Party Chief	FT	40
	1	Foreman	FT	40
	1	Leadman Maintenance Operator	FT	40
	2	Sewer Maintenance Operator	FT	40
	2	Sewer Technician 2	FT	40
	2	Sewer Technician 1 **(1 vacant)**	FT	40
	1	Office Coordinator II	FT	35
	1	Accounts Receivable Clerk	FT	35
	1	Secretary/Clerk	FT	35
	3	Seasonal Wastewater Collection System Assistants		
Senior Citizens' Commission	1	Director of Sr. Services	FT	40
	1	Assistant Director	FT	40
	1	Sr. Services Assistant	FT	35
	1	Office Support Technician	FT	35

DEPARTMENT	#	POSITION	F.T. P.T.	HR/WK
Senior Citizens' Comm (cont'd)	1	Senior Services Clerk	PT	19
	1	Community Café Manager **(vacant)**	PT	19
	4	Driver	PT	19
	6	Meals on Wheels **(2 Vacant)**	PT	
		Secretary/Clerk (Commission)	PT	
		Enrollment Clerk seasonal as needed Seasonal Instructors as needed		
Library	1	Director	FT	40
	1	Dept. Head – Tech & Circ. Services	FT	40
	1	Dept. Head – Children's	FT	40
	1	Dept. Head – Adult Services	FT	40
	1	Department Assistant -Adult	FT	40
	1	Secretary II	FT	35
	1	Computer Technical Assistant	FT	35
	3	Technician II	FT	35
	1	Buildings & Grounds Manager	FT	40
	2	Info Ref Asst – Adult (1 vacant)	PT	
	2	Info Ref Asst – Children (2 vacant)	PT	
	~~1~~	~~Info. Tech Asst – Children **(vacant)**~~	~~PT~~	
	3	Technician I	PT	
	1	Technician I-Graphics	PT	
	2	Custodian II	PT	
		Dept. Assistant, Tech I and Custodian II substitutes as needed. Library Pages as needed.		
Recreation & Parks	1	Director	FT	40
	1	Assistant Director	FT	40
	1	Program Coordinator	FT	40
	1	Office Coordinator I	FT	35
	1	Maintainer IV	FT	40
	2	Maintainer III	FT	40
	3	Maintainer II	FT	40
	1	Maintainer I **(vacant)**	FT	40
	1	Clerk Typist II	PT	19
	1	Custodian	PT	19
	3	Community Center Monitors	PT	
	1	Clerk	PT	
	2	Seasonal Maintenance Workers		
		Recreation Program Workers as needed. Summer Jobs For Minors as needed.		

DEPARTMENT	#	POSITION	F.T. P.T.	HR/WK
Youth Services Bureau	1	Youth Services Director	FT	40
	1	Program Coordinator	FT	40
	1	Secretary/Clerk	FT	35

Seasonal Workers (after school programs) as needed.
Camp D.A.S.H. Workers as needed.
Grant funded Seasonal Workers (weekend programs) as needed.

Staff Plan-Dec 2020

FIFTEEN ROPE FERRY ROAD
WATERFORD, CT 06385-2886

Town of Waterford

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

DATE: January 15, 2021

TO: Robert Brule
First Selectman

FROM: Joyce A. Sauchuk
Director of Human Resources

RE: General Government Staffing Plan

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Significant changes since December 2019 include:

Planning, Building & Health Department: The full-time position of Municipal Facilities Manager was moved to Public Works and the part-time Municipal Facilities Maintenance Coordinator was eliminated.

Utility Commission: A full-time Sewer Technician 2 was approved and added to the budget and the Wastewater Collection System Electrician position was changed to an additional Sewer Maintenance Operator.

Library: The part-time Information/Technical Assistant (Children) was changed to part-time Information/Reference Assistant (Children).

Please let me know if you would like additional information.

Enclosures

cc: Kimberly Allen (Finance Director)
Board of Finance (8 copies)

Staff Plan Memo JAS to RB for 2020.doc

Town of Waterford
5 Year Staff Summary
2015 - 2019

DEPARTMENT	December-16		December-17		December-18		December-19		December-20	
	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time
Bd of Selectmen	2	2	2	2	2	2	2	2	2	2
Reg of Voters	0	5	0	5	0	5	0	5	0	5
Board of Finance	0	1	0	1	0	0	0	0	0	0
Assessor	3	2	3	2	3	1	3	1	3	1
Tax Collector (1)	2	1	2	1	2	1	2	1	2	1
Finance Dept.	7	1	7	1	7	1	7	1	7	1
Human Resources	2	1	2	1	2	1	2	1	2	1
Town Clerk	3	0	3	0	3	0	3	0	3	0
Planning & Zoning; Building	10	1	10	1	10	1	11	1	10	0
Economic Dev Comm	0	1	0	1	0	1	0	1	0	1
RTM	0	1	0	1	0	0	0	0	0	0
Flood & Erosion	0	1	0	1	0	1	0	1	0	1
Emergency Mgmt	10	2	10	2	10	1	10	0	10	0
Fire Services (2)	13	1	13	1	13	1	15	1	15	1
Police Dept (3)	54	1	54	1	55	0	55	0	55	0
Public Works (4)	33	0	33	0	33	0	33	0	34	0
Utility Commission (5)	14	0	14	0	14	0	14	0	15	0
Sr Citizens Commission	4	14	4	14	4	14	4	12	4	12
Library (6)	11	10	11	10	11	10	11	10	11	10
Rec & Parks (7)	11	6	11	6	11	6	11	6	11	6
Youth Services (8)	3	0	3	0	3	0	3	0	3	0
	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time
TOTALS:	182	51	182	51	183	46	186	43	187	42
EMPLOYEE TOTALS:	233		233		229		229		229	

(1) Seasonal Clerical
(2) Volunteer Firefighters Work As Needed
(3) Community Service Officers Work As Needed
(4) Seasonal Workers
(5) Seasonal Workers
(6) Library Pages Work As Needed.
(7) Seasonal Workers & Summer Jobs For Minors
(8) Seasonal Works and Camp DASH workers As Needed

"5yearStaffSummary"

Staff Summary

Employees Regularly on Payroll

December 31, 2020

Board of Selectmen	2 Full Time 2 Part Time	=	4
Registrar of Voters	5 Part Time	=	5
Board of Finance - Assessor	3 Full Time 1 Part Time	=	4
Board of Assessment Appeals	(Once a year clerical help Performed by Assessment Aide III on an overtime Basis)		
Tax Collector (Seasonal Clerical)	2 Full Time 1 Part Time	=	3
Finance Department	7 Full Time 1 Part Time	=	8
Human Resources Department	2 Full Time 1 Part Time	=	3
Town Clerk	3 Full Time	=	3
Planning & Zoning and Building Department	10 Full Time	=	10
Economic Dev. Commission	1 Part Time	=	1
Flood & Erosion	1 Part Time	=	1
Emergency Management (PT Dispatchers as needed)	10 Full Time	=	10
Fire Services (Volunteers and PT Firefighters work as needed)	15 Full Time 1 Part Time	=	16
Police Department *(Community Service Officers as needed)	55 Full Time	=	55

Public Works Department (2 Seasonal Maintenance Workers)	34 Full Time	=	34
Utility Commission (3 Seasonal Wastewater Collection System Assts.)	15 Full Time	=	15
Senior Citizens' Commission	4 Full Time 12 Part Time	=	16
Library **(Library Pages as needed)	11 Full Time 10 Part Time	=	21
Recreation & Parks (2 Seasonal Maintenance Workers) ***(Recreation Program Workers As Needed) ***(Summer Jobs For Minors As Needed)	11 Full Time 6 Part Time	=	17
Youth Services Bureau ****(Seasonal Workers and Camp DASH workers As Needed)	3 Full Time	=	3

Total Full Time	187
Total Part Time	42
TOTAL EMPLOYEES:	229

* The number of Community Service Officers varies depending on need, but none ever works more than an average of 19 hours/week.

** The number of Library Pages varies depending on need, but none ever works more than 10 hours in a week. The budget presumes an average of 5 pages working a combined total of 50 hours per week.

*** The number of recreation program workers and summer jobs for minors workers varies depending on need.

**** The number of seasonal workers and Camp DASH workers varies depending on need.

StaffSummaryDec 2019

GENERAL FUND
STATEMENT OF EXPENDITURES COMPARED TO BUDGET
FOR FISCAL YEAR 2020-2021, THROUGH DECEMBER 31, 2020
WITH COMPARATIVE ACTUAL AMOUNTS
FOR FISCAL YEAR 2019-2020, THROUGH DECEMBER 31, 2019

	FISCAL YEAR2021 APPROPRIATED	FISCAL YEAR2021 ACTUAL	FISCAL YEAR2021 VARIANCE FAVORABLE (UNFAVORABLE)	FISCAL YEAR 2019-2020 ACTUAL
GENERAL GOVERNMENT				
Board of Selectmen	$201,320	$96,648	104,672	$93,704
Registrar of Voters	$74,279	$43,525	30,754	$42,488
Board of Finance	$66,000	$59,176	6,824	$50,455
Assessor	$283,613	$138,783	144,830	$143,208
Board of Assessment Appeals	$1,588	$243	1,345	$45
Tax Collector	$206,156	$111,725	94,431	$109,760
Finance Department	$701,270	$320,009	381,261	$316,624
Legal Department	$298,000	$108,074	189,926	$119,814
Town Clerk	$267,309	$145,873	121,436	$142,463
Planning and Zoning	$629,267	$319,102	310,165	$273,762
Building Maintenance	$253,045	$103,042	150,003	$95,588
Insurance	$4,658,000	$1,167,606	3,490,394	$4,223,296
Economic Development Commission	$8,576	$7,043	1,533	$6,831
Conservation Commission	$18,250	$12,904	5,346	$16,333
Zoning Board of Appeals	$4,310	1,942	2,368	1,653
Retirement Commission	$5,982,978	$3,731,160	2,251,818	$3,152,409
R.T.M.	$18,953	$8,958	9,995	$15,804
Building Department	$289,423	$106,167	183,256	$135,490
Youth Service Bureau	$244,743	$115,965	128,778	$119,028
Social Service Grants/Miscellaneous	$80,116	$72,622	7,494	$75,159
Contingency Fund	$187,956	0	187,956	0
Emergency Management	$1,087,258	$503,415	583,843	$590,581
Fire Services	$3,178,606	$1,753,802	1,424,804	$1,575,686
Police Department	$6,420,741	$3,309,314	3,111,427	$3,099,808
Public Works Department	$4,689,207	$2,601,560	2,087,647	$2,662,010
Conservation of Health	$139,197	139,197	0	140,082
Public Health Nursing	$27,820	2,520	25,300	8,261
Senior Citizens Commission	$548,127	$202,567	345,560	$264,907
Waterford Public Library	$1,069,663	$586,366	483,297	$519,096

GENERAL FUND
STATEMENT OF EXPENDITURES COMPARED TO BUDGET
FOR FISCAL YEAR 2020-2021, THROUGH DECEMBER 31, 2020
WITH COMPARATIVE ACTUAL AMOUNTS
FOR FISCAL YEAR 2019-2020, THROUGH DECEMBER 31, 2019

	FISCAL YEAR2021 APPROPRIATED	FISCAL YEAR2021 ACTUAL	FISCAL YEAR2021 VARIANCE FAVORABLE (UNFAVORABLE)	FISCAL YEAR 2019-2020 ACTUAL
Recreation and Parks	$1,506,865	$637,179	869,686	$751,910
Flood and Erosion Control Bd.	$2,138	146	1,992	277
Ethics Commission	$650	219	431	403
Human Resources	$266,233	$123,535	142,698	$101,885
Community Use of Schools	$86,126	$86,126	0	$172,252
Information Technology	$824,968	$725,696	99,272	$669,559
Transfer to Waterford Week Activity Fund	$4,750	$4,750	0	$4,750
Transfer to Waterford Shellfish Fund	$1,664	$1,664	0	$3,500
Transfer to Capital Improvement Fund	$2,228,530	$2,228,530	0	$2,542,510
Transfer to Capital & Non-Recurring Fund	$1,401,280	$1,401,280	0	$2,073,309
Transfer to Dog Fund	$30,000	$30,000	0	$30,000
Debt Service	$7,628,790	$5,766,251	1,862,539	$4,674,619
Total General Government	***$45,617,765***	***$26,774,682***	***$18,843,083***	***$29,019,319***
Board of Education	***$50,372,315***	***$18,853,502***	**31,518,813**	***$23,857,108***
Total General Fund	***$95,990,080***	***$45,628,184***	***$50,361,896***	***$52,876,427***

GENERAL FUND
STATEMENT OF EXPENDITURES COMPARED TO BUDGET
FOR FISCAL YEAR 2020-2021, THROUGH DECEMBER 31, 2020
WITH COMPARATIVE ACTUAL AMOUNTS
FOR FISCAL YEAR 2019-2020, THROUGH DECEMBER 31, 2019

	FISCAL YEAR2021 APPROPRIATED	FISCAL YEAR2021 ACTUAL	FISCAL YEAR2021 PERCENT EXPENDED	FISCAL YEAR2021 VARIANCE FAVORABLE (UNFAVORABLE)	FISCAL YEAR 2019-2020 ACTUAL
GENERAL GOVERNMENT					
Board of Selectmen	$201,320	$96,648	48.01%	104,672	$93,704
Registrar of Voters	$74,279	$43,525	58.60%	30,754	$42,488
Board of Finance	$66,000	$59,176	89.66%	6,824	$50,455
Assessor	$283,613	$138,783	48.93%	144,830	$143,208
Board of Assessment Appeals	$1,588	$243	15.27%	1,345	$45
Tax Collector	$206,156	$111,725	54.19%	94,431	$109,760
Finance Department	$701,270	$320,009	45.63%	381,261	$316,624
Legal Department	$298,000	$108,074	36.27%	189,926	$119,814
Town Clerk	$267,309	$145,873	54.57%	121,436	$142,463
Planning and Zoning	$629,267	$319,102	50.71%	310,165	$273,762
Building Maintenance	$253,045	$103,042	40.72%	150,003	$95,588
Insurance	$4,658,000	$1,167,606	25.07%	3,490,394	$4,223,296
Economic Development Commission	$8,576	$7,043	82.12%	1,533	$6,831
Conservation Commission	$18,250	$12,904	70.71%	5,346	$16,333
Zoning Board of Appeals	$4,310	1,942	45.05%	2,368	1,653
Retirement Commission	$5,982,978	$3,731,160	62.36%	2,251,818	$3,152,409
R.T.M.	$18,953	$8,958	47.26%	9,995	$15,804
Building Department	$289,423	$106,167	36.68%	183,256	$135,490
Youth Service Bureau	$244,743	$115,965	47.38%	128,778	$119,028
Social Service Grants/Miscellaneous	$80,116	$72,622	90.65%	7,494	$75,159
Contingency Fund	$187,956	0	0.00%	187,956	0
Emergency Management	$1,087,258	$503,415	46.30%	583,843	$590,581
Fire Services	$3,178,606	$1,753,802	55.18%	1,424,804	$1,575,686
Police Department	$6,420,741	$3,309,314	51.54%	3,111,427	$3,099,808
Public Works Department	$4,689,207	$2,601,560	55.48%	2,087,647	$2,662,010
Conservation of Health	$139,197	139,197	100.00%	0	140,082
Public Health Nursing	$27,820	2,520	9.06%	25,300	8,261
Senior Citizens Commission	$548,127	$202,567	36.96%	345,560	$264,907
Waterford Public Library	$1,069,663	$586,366	54.82%	483,297	$519,096

GENERAL FUND
STATEMENT OF EXPENDITURES COMPARED TO BUDGET
FOR FISCAL YEAR 2020-2021, THROUGH DECEMBER 31, 2020
WITH COMPARATIVE ACTUAL AMOUNTS
FOR FISCAL YEAR 2019-2020, THROUGH DECEMBER 31, 2019

	FISCAL YEAR2021 APPROPRIATED	FISCAL YEAR2021 ACTUAL	FISCAL YEAR2021 PERCENT EXPENDED	FISCAL YEAR2021 VARIANCE FAVORABLE (UNFAVORABLE)	FISCAL YEAR 2019-2020 ACTUAL
Recreation and Parks	$1,506,865	$637,179	42.29%	869,686	$751,910
Flood and Erosion Control Bd.	$2,138	146	6.81%	1,992	277
Ethics Commission	$650	219	33.62%	431	403
Human Resources	$266,233	$123,535	46.40%	142,698	$101,885
Community Use of Schools	$86,126	$86,126	100.00%	0	$172,252
Information Technology	$824,968	$725,696	87.97%	99,272	$669,559
Transfer to Waterford Week Activity Fund	$4,750	$4,750	100.00%	0	$4,750
Transfer to Waterford Shellfish Fund	$1,664	$1,664	100.00%	0	$3,500
Transfer to Capital Improvement Fund	$2,228,530	$2,228,530	100.00%	0	$2,542,510
Transfer to Capital & Non-Recurring Fund	$1,401,280	$1,401,280	100.00%	0	$2,073,309
Transfer to Dog Fund	$30,000	$30,000	100.00%	0	$30,000
Debt Service	$7,628,790	$5,766,251	75.59%	1,862,539	$4,674,619
Total General Government	***$45,617,765***	***$26,774,682***	**58.69%**	***$18,843,083***	***$29,019,319***
Board of Education	***$50,372,315***	***$18,853,502***	**37.43%**	**31,518,813**	***$23,857,108***
Total General Fund	***$95,990,080***	***$45,628,184***	**47.53%**	***$50,361,896***	***$52,876,427***

TOWN OF WATERFORD
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FLEET MANAGEMENT FUND
AS OF DECEMBER 31, 2020

Revenues:	
Investment Income	1,333
Vehicle Rentals	54,500
Sale of Equipment	16,670
Total Revenues	72,502
Expenditures:	
Equipment Replacement	37,262
Vehicle Replacement	665,132
Total Expenditures	702,394
Excess (Deficiency) of Revenues Over Expenditures	(629,892)
Other Financing Sources (Uses):	
Transfers from other funds	900,000
Total Other Financing Sources (Uses)	900,000
Net Change in Fund Balances	270,108
Fund Balances - Beginning	2,199,339
Fund Balances - Ending	2,469,447

TOWN OF WATERFORD
CAPITAL AND NON-RECURRING EXPENDITURE FUND
FUND BALANCE AND APPROPRIATION
AS OF DECEMBER 31, 2020

		APPROPRIATED	DESIGNATED	UNDESIGNATED	TOTAL
20501-57639	REVALUATION	$12,378.54	$257,700.00	$0.00	$270,078.54
20501-57740	COHANZIE SCHOOL REMEDIATION & DEMO	$63,573.51	$0.00	$0.00	$63,573.51
20501-57780	HVAC SYSTEM TOWN HALL/YSB	$3,745.00	$0.00	$0.00	$3,745.00
20501-57788	COMMUNITY CENTER HVAC CONTROL SEPARATION	$0.00	$59,650.00	$0.00	$59,650.00
20501-57858	PURCHASE 13 PARKWAY DRIVE	$1,000.00	$0.00	$0.00	$1,000.00
20507-57776	FIBER INSTALL MUNICPAL COMPLEX	$14,808.85	$0.00	$0.00	$14,808.85
20507-57790	WIFI TOWN-WIDE WIRING	$0.00	$25,000.00	$0.00	$25,000.00
20510-57830	THAMES RIVER MARINA DOCK SYSTEM	$210,710.75	$0.00	$0.00	$210,710.75
20511-57767	NEVINS COTTAGE STRUCTURAL REPAIRS	$27,440.00	$0.00	$0.00	$27,440.00
20511-57805	YSB FLOORING	$45,611.44	$0.00	$0.00	$45,611.44
20511-57818	TOWN HALL FLOORING	$52,989.92	$0.00	$0.00	$52,989.92
20511-57839	TOWN HALL EMERGENCY EGRESS	$0.00	$46,000.00	$0.00	$46,000.00
20511-57840	PLAN OF CONSERVATION DEVELOPMENT	$100,000.00	$0.00	$0.00	$100,000.00
20511-57856	JORDAN VILLAGE SIDEWALKS	$0.00	$100,000.00	$0.00	$100,000.00
20511-57857	CIVIC TRIANGLE UPGRADES	$0.00	$50,000.00	$0.00	$50,000.00
20511-57859	EUGENE O'NEILL ROOF REPLACEMENT	$28,967.64	$0.00	$0.00	$28,967.64
20500-48070	DONATION-EUGENE O'NEILL ROOF REPLACEMENT	$0.00	$0.00	$25,000.00	$25,000.00
20522-57794	MOBILE & PORTABLE RADIO REPLACEMENT PROGRAM	$0.00	$740,165.00	$0.00	$740,165.00
20523-57733	OSWEGATCHIE FIRE BUILDING IMPROVEMENTS	$500.00	$1,000,000.00	$0.00	$1,000,500.00
20523-57792	OSWEGATCHIE-BUILDING RENOVATIONS	$213,700.00	$1,990,000.00	$0.00	$2,203,700.00
20507-59205	FUNDING OFFSETS FY18 DEBT SERVICE-OSWEGATCHIE FIRE	$0.00	($3,000,000.00)	$0.00	($3,000,000.00)
20523-57751	ELECTRICAL UPGRADE-JORDAN	$40,175.25	$0.00	$0.00	$40,175.25
20523-57791	JORDAN-TRAFFIC LIGHT UPGRADE	$0.00	$25,000.00	$0.00	$25,000.00
20523-57811	GOSHEN RESTROOM RENOVATIONS	$10.31	$0.00	$0.00	$10.31
20523-57825	FIRE STATION TELEPHONE SYSTEM	$161.83	$0.00	$0.00	$161.83
20523-57826	FIRE SERVICES HYDRAULIC EQUIPMENT	$0.00	$50,000.00	$0.00	$50,000.00
20523-57836	FIRE SERVICES CARPET REPLACEMENT	$0.00	$30,000.00	$0.00	$30,000.00
20523-57837	FIRE SERVICES HYDRAULIC EQUIPMENT UPGRADE	$0.00	$150,000.00	$0.00	$150,000.00
20523-57838	FIRE SERVICES PRE EMPTION LIGHT REPAIRS	$0.00	$50,000.00	$0.00	$50,000.00
20530-57695	MUNICIPAL COMPLEX RENOVATION	$159,386.69	$6,100,833.00	$0.00	$6,260,219.69
20507-59205	FUNDING OFFSETS DEBT SERVICE-MUNICIPAL COMPLEX	($1,251,500.00)	($6,000,000.00)	$0.00	($7,251,500.00)
20530-57696	MUNICIPAL COMPLEX CLEAN UP	$12,979.05	$0.00	$1,441,884.10	$1,454,863.15
20530-57815	REDESIGN/RECONSTRUCT GARDINERS WOOD ROAD	$83,447.00	$0.00	$0.00	$83,447.00
20530-57832	LED STREETLIGHT CONVERSION	$27,131.80	$0.00	$0.00	$27,131.80
20530-57855	BRAMAN ROAD REDESIGN/RECONSTR	$0.00	$263,470.00	$0.00	$263,470.00
20531-55771	HARVEY AVENUE PUMP STATION REHAB	$19,422.12	$0.00	$0.00	$19,422.12
20531-57685	I/I MITIGATION & CONTROL	$332,286.86	$0.00	$0.00	$332,286.86
20531-57766	WASTEWATER SCADA SYSTEM UPGRADE	$3,570.04	$0.00	$0.00	$3,570.04
20531-57802	FORCE MAIN AIR RELEASE VALVES-EVALUATE & REPLACE	$0.00	$43,000.00	$0.00	$43,000.00
20531-57816	OLD NORWICH PUMP STATION REHAB	$0.00	$1,050,000.00	$0.00	$1,050,000.00
20531-57817	WASTEWATER PS FLOOD PROTECTION	$30.10	$85,000.00	$0.00	$85,030.10

TOWN OF WATERFORD
CAPITAL AND NON-RECURRING EXPENDITURE FUND
FUND BALANCE AND APPROPRIATION
AS OF DECEMBER 31, 2020

		APPROPRIATED	DESIGNATED	UNDESIGNATED	TOTAL
20536-57848	LIBRARY HVAC UPGRADE	$0.00	$200,000.00	$0.00	$200,000.00
20537-57735	LEARY PARK ROAD /PARKING LOT	$0.00	$20,000.00	$0.00	$20,000.00
20537-57781	WATERFORD BEACH PAVILION RESTROOM	$198,365.79	$0.00	$0.00	$198,365.79
20537-57795	WBP CAUSEWAY BRIDGE	$0.00	$25,000.00	$0.00	$25,000.00
20537-57824	WBP CAUSEWAY BRIDGE FABRICATION	$0.00	$61,700.00	$0.00	$61,700.00
20541-57328	ALEWIFE COVE DREDGING	$0.00	$37,500.00	$0.00	$37,500.00
20547-57790	TOWN-WIDE WIFI	$2,971.13	$0.00	$0.00	$2,971.13
20547-57809	CORE SWITCHES & BLADES-EOC/TOWN HALL	$890.59	$4,381.00	$0.00	$5,271.59
20547-57846	FIBER UPGRADE	$0.00	$14,000.00	$0.00	$14,000.00
20500-43600	TURF FIELD RENTAL REVENUES	$0.00	$4,815.00	$0.00	$4,815.00
20560-57822	IT LEARNING BOARDS -END OF LIFE	$4,590.29	$91,888.88	$0.00	$96,479.17
20560-57823	IT SECURITY DVR CAMERAS	$1.29	$0.00	$0.00	$1.29
20560-57827	IT VIRTUAL DESKTOP MAIN PROCESSOR	$0.00	$11,225.00	$0.00	$11,225.00
20560-57828	QH 10-YR RETRO COMMISSIONING	$0.00	$30,000.00	$0.00	$30,000.00
20560-57833	TENNIS COURTS	$0.00	$52,300.00	$0.00	$52,300.00
20560-57841	BUS LOT OFFICE	$0.00	$75,000.00	$0.00	$75,000.00
20560-57842	SCHOOL SECURITY	$100,000.00	$0.00	$0.00	$100,000.00
20560-57844	WHS GIRLS' SOFTBALL FIELD	$14,205.38	$0.00	$0.00	$14,205.38
205-31520	UNDESIGNATED FUND BALANCE	$0.00	$0.00	$1,441,068.82	$1,441,068.82
	TOTAL	$523,551.17	$3,743,627.88	$2,907,952.92	$7,175,131.97

TOWN OF WATERFORD
CAPITAL AND NON-RECURRING EXPENDITURE FUND
FUND BALANCE DESIGNATION AND APPROPRIATION
JULY 1,2020 TO JUNE 30,2021
AS OF DECEMBER 31,2020

		BEGINNING BALANCE			FY21 RTM XFER IN	FISCAL YEAR 2020-2021						AVAILABLE TO DATE		
		APPROPRIATIONS	DESIGNATED	UNDESIGNATED	DESIGNATED	APPROPRIATED	DESIGNATED	UNDESIGNATED	EXPENDED	INTEREST INC	OTHER REVENUES	APPROPRIATED	DESIGNATED	UNDESIGNATED
20501-57639	REVALUATION	$12,378.54	$367,000.00	$0.00	$150,000.00	$259,300.00	($259,300.00)		$259,300.00			$12,378.54	$257,700.00	$0.00
20501-57740	COHANZIE SCHOOL REMEDIATION & DEMO	$63,573.51	$0.00	$0.00								$63,573.51	$0.00	$0.00
20501-57780	HVAC SYSTEM TOWN HALL/YSB	$3,745.00	$0.00	$0.00								$3,745.00	$0.00	$0.00
20501-57788	COMMUNITY CENTER HVAC CONTROL SEPARATION	$0.00	$59,650.00	$0.00								$0.00	$59,650.00	$0.00
20501-57858	PURCHASE 13 PARKWAY DRIVE	$1,000.00	$0.00	$0.00								$1,000.00	$0.00	$0.00
20507-57776	FIBER INSTALL MUNICPAL COMPLEX	$14,808.85	$0.00	$0.00								$14,808.85	$0.00	$0.00
20507-57790	WIFI TOWN-WIDE WIRING	$0.00	$25,000.00	$0.00								$0.00	$25,000.00	$0.00
20510-57830	THAMES RIVER MARINA DOCK SYSTEM	$219,466.50	$0.00	$0.00					$8,755.75			$210,710.75	$0.00	$0.00
20511-57767	NEVINS COTTAGE STRUCTURAL REPAIRS	$42,708.00	$0.00	$0.00					$15,268.00			$27,440.00	$0.00	$0.00
20511-57805	YSB FLOORING	$45,611.44	$0.00	$0.00								$45,611.44	$0.00	$0.00
20511-57818	TOWN HALL FLOORING	$90,734.67	$0.00	$0.00					$37,744.75			$52,989.92	$0.00	$0.00
20511-57839	TOWN HALL EMERGENCY EGRESS	$0.00	$46,000.00	$0.00								$0.00	$46,000.00	$0.00
20511-57840	PLAN OF CONSERVATION DEVELOPMENT	$100,000.00	$0.00	$0.00								$100,000.00	$0.00	$0.00
20511-57845	BOILER REPLACEMENT @ COMMUNITY CENTER	$2,080.00	$0.00	$0.00					$2,080.00			$0.00	$0.00	$0.00
20511-57856	JORDAN VILLAGE SIDEWALKS		$0.00	$0.00	$100,000.00							$0.00	$100,000.00	$0.00
20511-57857	CIVIC TRIANGLE UPGRADES		$0.00	$0.00	$50,000.00							$0.00	$50,000.00	$0.00
20511-57859	EUGENE O'NEILL ROOF REPLACEMENT					$65,000.00			$36,032.36			$28,967.64	$0.00	$0.00
20500-48070	DONATION-EUGENE O'NEILL ROOF REPLACEMENT										$25,000.00	$0.00	$0.00	$25,000.00
20522-57794	MOBILE & PORTABLE RADIO REPLACEMENT PROGRAM	$0.00	$466,355.00	$0.00	$273,810.00							$0.00	$740,165.00	$0.00
20523-57733	OSWEGATCHIE FIRE BUILDING IMPROVEMENTS	$500.00	$1,000,000.00	$0.00								$500.00	$1,000,000.00	$0.00
20507-59205	FUNDING OFFSETS FY18 DEBT SERVICE-OSWEGATCHIE FIRE	$0.00	($3,000,000.00)	$0.00								$0.00	($3,000,000.00)	$0.00
20523-57751	ELECTRICAL UPGRADE-JORDAN	$40,175.25	$0.00	$0.00								$40,175.25	$0.00	$0.00
20523-57791	JORDAN-TRAFFIC LIGHT UPGRADE	$0.00	$25,000.00	$0.00								$0.00	$25,000.00	$0.00
20523-57792	OSWEGATCHIE-BUILDING RENOVATIONS	$213,700.00	$1,990,000.00	$0.00								$213,700.00	$1,990,000.00	$0.00
20523-57811	GOSHEN RESTROOM RENOVATIONS	$1,810.31	$0.00	$0.00					$1,800.00			$10.31	$0.00	$0.00
20523-57825	FIRE STATION TELEPHONE SYSTEM	$55,000.00	$0.00	$0.00					$54,838.17			$161.83	$0.00	$0.00
20523-57826	FIRE SERVICES HYDRAULIC EQUIPMENT	$0.00	$50,000.00	$0.00								$0.00	$50,000.00	$0.00
20523-57836	FIRE SERVICES CARPET REPLACEMENT	$0.00	$30,000.00	$0.00								$0.00	$30,000.00	$0.00
20523-57837	FIRE SERVICES HYDRAULIC EQUIPMENT UPGRADE	$0.00	$50,000.00	$0.00	$100,000.00							$0.00	$150,000.00	$0.00
20523-57838	FIRE SERVICES PRE EMPTION LIGHT REPAIRS	$0.00	$50,000.00	$0.00								$0.00	$50,000.00	$0.00
20530-55850	CROSS ROAD DESIGN WORK	$7,935.89	$0.00	$0.00					$7,935.89			($0.00)	$0.00	$0.00
20530-57695	MUNICIPAL COMPLEX RENOVATION	$6,692,830.81	$6,100,833.00	$0.00					$6,533,444.12			$159,386.69	$6,100,833.00	$0.00
20507-59205	FUNDING OFFSETS DEBT SERVICE-MUNICIPAL COMPLEX	($4,906,500.00)	($6,000,000.00)	$0.00							$3,655,000.00	($1,251,500.00)	($6,000,000.00)	$0.00
20530-57696	MUNICIPAL COMPLEX CLEAN UP	$12,979.05	$0.00	$0.00							$1,441,884.10	$12,979.05	$0.00	$1,441,884.10
20530-57815	REDESIGN/RECONSTRUCT GARDINERS WOOD ROAD	$101,955.48	$0.00	$0.00					$18,508.48			$83,447.00	$0.00	$0.00
20530-57832	LED STREETLIGHT CONVERSION	$67,168.65	$0.00	$0.00					$40,036.85			$27,131.80	$0.00	$0.00
20530-57855	BRAMAN ROAD REDESIGN/RECONSTR			$0.00	$263,470.00							$0.00	$263,470.00	$0.00
20531-55771	HARVEY AVENUE PUMP STATION REHAB	$19,422.12	$0.00	$0.00								$19,422.12	$0.00	$0.00
20531-57685	I/I MITIGATION & CONTROL	$332,286.86	$0.00	$0.00								$332,286.86	$0.00	$0.00
20531-57766	WASTEWATER SCADA SYSTEM UPGRADE	$3,570.04	$0.00	$0.00								$3,570.04	$0.00	$0.00
20531-57802	FORCE MAIN AIR RELEASE VALVES-EVALUATE & REPLACE	$0.00	$43,000.00	$0.00								$0.00	$43,000.00	$0.00
20531-57816	OLD NORWICH PUMP STATION REHAB	$0.00	$950,000.00	$0.00	$100,000.00							$0.00	$1,050,000.00	$0.00
20531-57817	WASTEWATER PS FLOOD PROTECTION	$30.10	$85,000.00	$0.00								$30.10	$85,000.00	$0.00

TOWN OF WATERFORD
CAPITAL AND NON-RECURRING EXPENDITURE FUND
FUND BALANCE DESIGNATION AND APPROPRIATION
JULY 1,2020 TO JUNE 30,2021
AS OF DECEMBER 31,2020

		BEGINNING BALANCE			FY21 RTM XFER IN	FISCAL YEAR 2020-2021						AVAILABLE TO DATE		
		APPROPRIATIONS	DESIGNATED	UNDESIGNATED	DESIGNATED	APPROPRIATED	DESIGNATED	UNDESIGNATED	EXPENDED	INTEREST INC	OTHER REVENUES	APPROPRIATED	DESIGNATED	UNDESIGNATED
20536-57848	LIBRARY HVAC UPGRADE			$0.00	$200,000.00							$0.00	$200,000.00	$0.00
20537-57735	LEARY PARK ROAD /PARKING LOT	$0.00	$20,000.00	$0.00								$0.00	$20,000.00	$0.00
20537-57781	WATERFORD BEACH PAVILION RESTROOM	$140,833.99	$0.00	$0.00		$150,000.00			$92,468.20			$198,365.79	$0.00	$0.00
20537-57795	WBP CAUSEWAY BRIDGE	$0.00	$25,000.00	$0.00								$0.00	$25,000.00	$0.00
20537-57796	TENNIS COURT SURFACE REPAIRS	$20,000.00	$0.00	$0.00					$20,000.00			$0.00	$0.00	$0.00
20537-57824	WBP CAUSEWAY BRIDGE FABRICATION	$10,347.50	$61,700.00	$0.00					$10,347.50			$0.00	$61,700.00	$0.00
20537-57854	WTFD BEACH PARK IMPROVEMENTS			$0.00	$150,000.00		($150,000.00)					$0.00	$0.00	$0.00
20541-57328	ALEWIFE COVE DREDGING	$0.00	$37,500.00	$0.00								$0.00	$37,500.00	$0.00
20547-57790	TOWN-WIDE WIFI	$25,000.00	$0.00	$0.00					$22,028.87			$2,971.13	$0.00	$0.00
20547-57809	CORE SWITCHES & BLADES-EOC/TOWN HALL	$890.59	$4,381.00	$0.00								$890.59	$4,381.00	$0.00
20547-57846	FIBER UPGRADE			$0.00	$14,000.00							$0.00	$14,000.00	$0.00
20560-57808	REPLACE DVR SECURITY CAMERA	$0.00	$30,000.00	$0.00		$30,000.00	($30,000.00)		$30,000.00			$0.00	$0.00	$0.00
20500-43600	TURF FIELD RENTAL REVENUES	$0.00	$4,815.00	$0.00								$0.00	$4,815.00	$0.00
20560-57822	IT LEARNING BOARDS -END OF LIFE	$4,590.29	$247,176.00	$0.00		$155,287.12	($155,287.12)		$155,287.12			$4,590.29	$91,888.88	$0.00
20560-57823	IT SECURITY DVR CAMERAS	$30,000.00	$0.00	$0.00					$29,998.71			$1.29	$0.00	$0.00
20560-57827	IT VIRTUAL DESKTOP MAIN PROCESSOR	$0.00	$150,350.00	$0.00		$139,125.00	($139,125.00)		$139,125.00			$0.00	$11,225.00	$0.00
20560-57828	QH 10-YR RETRO COMMISSIONING	$0.00	$30,000.00	$0.00								$0.00	$30,000.00	$0.00
20560-57833	TENNIS COURTS	$0.00	$52,300.00	$0.00								$0.00	$52,300.00	$0.00
20560-57841	BUS LOT OFFICE	$0.00	$75,000.00	$0.00								$0.00	$75,000.00	$0.00
20560-57842	SCHOOL SECURITY	$0.00	$100,000.00	$0.00		$100,000.00	($100,000.00)					$100,000.00	$0.00	$0.00
20560-57844	WHS GIRLS' SOFTBALL FIELD	$14,481.49	$0.00	$0.00					$276.11			$14,205.38	$0.00	$0.00
205-31520	UNDESIGNATED FUND BALANCE	$0.00	$0.00	$1,499,939.03				($65,000.00)		$6,129.79		$0.00	$0.00	$1,441,068.82
		$3,485,114.93	$3,176,060.00	$1,499,939.03	$1,401,280.00	$898,712.12	($833,712.12)	($65,000.00)	$7,515,275.88	$6,129.79	$5,121,884.10	$523,551.17	$3,743,627.88	$2,907,952.92

TOWN OF WATERFORD
CAPITAL IMPROVEMENT FUND
DECEMBER 31, 2020

ACCOUNT	DEPT/YEAR	DESCRIPTION	APPROPRIATED	EXPENDED/ ENCUMBERED	BALANCE
30115-55790	SELECTMEN FY15	ANIMAL CONTROL SHELTER A/E	55,000.00	51,081.04	3,918.96
30117-55797	SELECTMEN FY17	ADA COMPLIANCE	20,000.00	0.00	20,000.00
30120-55738	SELECTMEN FY21	FLEET MANAGEMENT PLAN	900,000.00	900,000.00	0.00
30716-55793	FINANCE (IT) FY16	FINANCIAL ACCOUNTING SOFTWARE	170,000.00	144,028.53	25,971.47
31117-55803	BLDG MAINT FY17	PARKING LOT -YOUTH SERVICES	300,000.00	7,200.00	292,800.00
31118-55803	BLDG MAINT FY18	PARKING LOT -YSB/POLICE	195,320.00	22,500.00	172,820.00
31119-55829	BLDG MAINT FY19	POLICE & PUBLIC SAFETY HVAC ST	14,000.00	14,000.00	0.00
31120-55851	BLDG MAINT FY20	ADA IMPROVEMENTS YSB/PD	87,000.00	0.00	87,000.00
31120-55852	BLDG MAINT FY20	TOWN HALL BATHROOMS	87,500.00	0.00	87,500.00
31120-55853	BLDG MAINT FY20	AUDITORIUM SEATING UPGRADE	12,760.00	0.00	12,760.00
31121-55851	BLDG MAINT FY21	ADA IMPROVEMENTS YSB/PD	80,700.00	0.00	80,700.00
31121-55852	BLDG MAINT FY21	TOWN HALL BATHROOMS	25,000.00	0.00	25,000.00
32318-55813	FIRE SERVICES FY18	JORDAN FIRE ESCAPE REPAIR	25,000.00	22,300.00	2,700.00
32318-55814	FIRE SERVICES FY18	COHANZIE FIRE ESCAPE REPAIR	25,000.00	20,300.00	4,700.00
32319-55812	FIRE SERVICES FY19	SCBA UPGRADE	140,000.00	139,737.96	262.04
32320-55847	FIRE SERVICES FY20	COHANZIE ROOF REPLACEMENT	45,000.00	0.00	45,000.00
32920-55846	POLICE DEPT FY20	PD POLICY DIRECTIVES REVAMP	30,000.00	30,000.00	0.00
32920-55859	POLICE DEPT FY20	POLICE BLGD ARCHITECTURAL PLAN	15,000.00	0.00	15,000.00
32921-55837	POLICE DEPT FY21	POLICE INFRARED CAMERAS IN CARS	14,350.00	0.00	14,350.00
32921-55864	POLICE DEPT FY21	POLICE BODY CAMERAS	110,100.00	108,907.70	1,192.30
33017-55802	PUBLIC WORKS FY17	GLENWOOD AVE BRIDGE	85,000.00	0.00	85,000.00
33020-55848	PUBLIC WORKS FY20	INDUSTRIAL DRIVE RELAIM/PAVE	264,280.00	264,280.00	0.00
33020-55849	PUBLIC WORKS FY20	CHAPMAN/PILGRIM/SOUTH MILL/PAV	133,243.00	133,225.00	18.00
33020-55850	PUBLIC WORKS FY20	CROSS ROAD	2,754,000.00	0.00	2,754,000.00
33020-59300	PUBLIC WORKS FY20	FUNDING OFFSET-CROSS ROAD	(2,754,000.00)	0.00	(2,754,000.00)

TOWN OF WATERFORD
CAPITAL IMPROVEMENT FUND
DECEMBER 31, 2020

ACCOUNT	DEPT/YEAR	DESCRIPTION	APPROPRIATED	EXPENDED/ ENCUMBERED	BALANCE
33021-55866	PUBLIC WORKS FY21	BLOOMINGDALE SOUTH MILL & PAVE	131,300.00	0.00	131,300.00
33021-55867	PUBLIC WORKS FY21	REMOVE UST COHANZIE FIRE	299,000.00	37,000.00	262,000.00
33021-55868	PUBLIC WORKS FY21	GALLOWS LANE RECLAIM/PAVE	134,080.00	0.00	134,080.00
33120-55821	UTILITY COMM FY20	IN-LINE WASTEWATER SOLID GRIND	85,000.00	0.00	85,000.00
33121-55821	UTILITY COMM FY21	IN-LINE WASTEWATER SOLID GRIND	85,000.00	0.00	85,000.00
33121-55871	UTILITY COMM FY21	EVERGREEN PUMP STATION	375,000.00	0.00	375,000.00
33197-55304	UTILITY COMM FY97	WATER DISTRIBUTION SYSTEM MODEL	51,659.47	44,159.47	7,500.00
33719-55822	REC & PARKS FY19	LEARY PARK IRRIGATION	47,300.00	0.00	47,300.00
33719-55835	REC & PARKS FY19	VETERAN'S FIELD IRRIGATION SYS	13,700.00	0.00	13,700.00
33720-55854	REC & PARKS FY20	LEARY BASKETBALL COURT REBUILD	55,000.00	0.00	55,000.00
33720-55855	REC & PARKS FY20	TOWN HALL BASKETBALL COURT REP	16,000.00	0.00	16,000.00
34718-55807	I.T. COMMITTEE FY18	GIS UPGRADE	50,000.00	47,000.00	3,000.00
34719-55831	I.T. COMMITTEE FY19	REC TRAC SOFTWARE	18,500.00	0.00	18,500.00
34720-55805	I.T. COMMITTEE FY20	HARDWARE REFRESH	26,348.00	23,186.88	3,161.12
34720-55843	I.T. COMMITTEE FY20	SYSLOG SERVER	12,880.00	0.00	12,880.00
34720-55844	I.T. COMMITTEE FY20	BACK UP SYSTEM	10,427.00	0.00	10,427.00
34720-55845	I.T. COMMITTEE FY20	FD NETWORK COMPUTER PHONE WIFI	120,000.00	120,000.00	0.00
34721-55862	I.T. COMMITTEE FY21	PURE ARRAY	74,000.00	69,563.24	4,436.76
		TOTALS	4,439,447.47	2,198,469.82	2,240,977.65
		PRIOR YEAR EXPENDITURES		605,287.13	
		CURRENT YEAR EXPENDITURES		1,593,182.69	

TOWN OF WATERFORD
CAPITAL IMPROVEMENT FUND
DECEMBER 31, 2020

ACCOUNT	DEPT/YEAR	DESCRIPTION	APPROPRIATED	EXPENDED/ ENCUMBERED	BALANCE	EXPENDED	TRANSFERS OUT	
30115-55790	SELECTMEN FY15	ANIMAL CONTROL SHELTER A/E	55,000.00	51,081.04	3,918.96	92.9%		
30117-55797	SELECTMEN FY17	ADA COMPLIANCE	20,000.00	0.00	20,000.00	0.0%		
30120-55738	SELECTMEN FY21	FLEET MANAGEMENT PLAN	900,000.00	900,000.00	0.00	100.0%	900,000.00	TO FLT MGMT
30716-55793	FINANCE (IT) FY16	FINANCIAL ACCOUNTING SOFTWARE	170,000.00	144,028.53	25,971.47	84.7%		
31117-55803	BLDG MAINT FY17	PARKING LOT -YOUTH SERVICES	300,000.00	7,200.00	292,800.00	2.4%		
31118-55803	BLDG MAINT FY18	PARKING LOT -YSB/POLICE	195,320.00	22,500.00	172,820.00	11.5%		
31119-55829	BLDG MAINT FY19	POLICE & PUBLIC SAFETY HVAC ST	14,000.00	14,000.00	0.00	100.0%		
31120-55851	BLDG MAINT FY20	ADA IMPROVEMENTS YSB/PD	87,000.00	0.00	87,000.00	0.0%		
31120-55852	BLDG MAINT FY20	TOWN HALL BATHROOMS	87,500.00	0.00	87,500.00	0.0%		
31120-55853	BLDG MAINT FY20	AUDITORIUM SEATING UPGRADE	12,760.00	0.00	12,760.00	0.0%		
31121-55851	BLDG MAINT FY21	ADA IMPROVEMENTS YSB/PD	80,700.00	0.00	80,700.00	0.0%		
31121-55852	BLDG MAINT FY21	TOWN HALL BATHROOMS	25,000.00	0.00	25,000.00	0.0%		
32318-55813	FIRE SERVICES FY18	JORDAN FIRE ESCAPE REPAIR	25,000.00	22,300.00	2,700.00	89.2%		
32318-55814	FIRE SERVICES FY18	COHANZIE FIRE ESCAPE REPAIR	25,000.00	20,300.00	4,700.00	81.2%		
32319-55812	FIRE SERVICES FY19	SCBA UPGRADE	140,000.00	139,737.96	262.04	99.8%		
32320-55847	FIRE SERVICES FY20	COHANZIE ROOF REPLACEMENT	45,000.00	0.00	45,000.00	0.0%		
32920-55846	POLICE DEPT FY20	PD POLICY DIRECTIVES REVAMP	30,000.00	30,000.00	0.00	100.0%		
32920-55859	POLICE DEPT FY20	POLICE BLGD ARCHITECTURAL PLAN	15,000.00	0.00	15,000.00	0.0%		
32921-55837	POLICE DEPT FY21	POLICE INFRARED CAMERAS IN CARS	14,350.00	0.00	14,350.00	0.0%		
32921-55864	POLICE DEPT FY21	POLICE BODY CAMERAS	110,100.00	108,907.70	1,192.30	98.9%		
33017-55802	PUBLIC WORKS FY17	GLENWOOD AVE BRIDGE	85,000.00	0.00	85,000.00	0.0%		
33020-55848	PUBLIC WORKS FY20	INDUSTRIAL DRIVE RELAIM/PAVE	264,280.00	264,280.00	0.00	100.0%		
33020-55849	PUBLIC WORKS FY20	CHAPMAN/PILGRIM/SOUTH MILL/PAV	133,243.00	133,225.00	18.00	100.0%		
33020-55850	PUBLIC WORKS FY20	CROSS ROAD	2,754,000.00	0.00	2,754,000.00	0.0%		
33020-59300	PUBLIC WORKS FY20	FUNDING OFFSET-CROSS ROAD	(2,754,000.00)	0.00	(2,754,000.00)	0.0%		

TOWN OF WATERFORD
CAPITAL IMPROVEMENT FUND
DECEMBER 31, 2020

ACCOUNT	DEPT/YEAR	DESCRIPTION	APPROPRIATED	EXPENDED/ ENCUMBERED	BALANCE	EXPENDED	TRANSFERS OUT
33021-55866	PUBLIC WORKS FY21	BLOOMINGDALE SOUTH MILL & PAVE	131,300.00	0.00	131,300.00	0.0%	
33021-55867	PUBLIC WORKS FY21	REMOVE UST COHANZIE FIRE	299,000.00	37,000.00	262,000.00	12.4%	
33021-55868	PUBLIC WORKS FY21	GALLOWS LANE RECLAIM/PAVE	134,080.00	0.00	134,080.00	0.0%	
33120-55821	UTILITY COMM FY20	IN-LINE WASTEWATER SOLID GRIND	85,000.00	0.00	85,000.00	0.0%	
33121-55821	UTILITY COMM FY21	IN-LINE WASTEWATER SOLID GRIND	85,000.00	0.00	85,000.00	0.0%	
33121-55871	UTILITY COMM FY21	EVERGREEN PUMP STATION	375,000.00	0.00	375,000.00	0.0%	
33197-55304	UTILITY COMM FY97	WATER DISTRIBUTION SYSTEM MODEL	51,659.47	44,159.47	7,500.00	85.5%	
33719-55822	REC & PARKS FY19	LEARY PARK IRRIGATION	47,300.00	0.00	47,300.00	0.0%	
33719-55835	REC & PARKS FY19	VETERAN'S FIELD IRRIGATION SYS	13,700.00	0.00	13,700.00	0.0%	
33720-55854	REC & PARKS FY20	LEARY BASKETBALL COURT REBUILD	55,000.00	0.00	55,000.00	0.0%	
33720-55855	REC & PARKS FY20	TOWN HALL BASKETBALL COURT REP	16,000.00	0.00	16,000.00	0.0%	
34718-55807	I.T. COMMITTEE FY18	GIS UPGRADE	50,000.00	47,000.00	3,000.00	94.0%	
34719-55831	I.T. COMMITTEE FY19	REC TRAC SOFTWARE	18,500.00	0.00	18,500.00	0.0%	
34720-55805	I.T. COMMITTEE FY20	HARDWARE REFRESH	26,348.00	23,186.88	3,161.12	88.0%	
34720-55843	I.T. COMMITTEE FY20	SYSLOG SERVER	12,880.00	0.00	12,880.00	0.0%	
34720-55844	I.T. COMMITTEE FY20	BACK UP SYSTEM	10,427.00	0.00	10,427.00	0.0%	
34720-55845	I.T. COMMITTEE FY20	FD NETWORK COMPUTER PHONE WIFI	120,000.00	120,000.00	0.00	100.0%	
34721-55862	I.T. COMMITTEE FY21	PURE ARRAY	74,000.00	69,563.24	4,436.76	94.0%	
		TOTALS	4,439,447.47	2,198,469.82	2,240,977.65	49.5%	900,000.00
		PRIOR YEAR EXPENDITURES		605,287.13			
		CURRENT YEAR EXPENDITURES		1,593,182.69			

TOWN OF WATERFORD
CAPITAL PROJECTS FUNDS
DECEMBER 31, 2020

FUND I	DESCRIPTION	APPROPRIATION	EXPENDED	REMAINING BALANCE
424	DISTRICT MAGNET SCHOOL/EARLY CHLDHD LRN CTR	21,248,892.00	21,248,807.19	84.81
432	WATERFORD HIGH SCHOOL BUILDING PROJECT	68,362,787.00	67,786,416.66	576,370.34
	TOTALS	**89,611,679.00**	**89,035,223.85**	**576,455.15**
	PRIOR YEAR EXPENDITURES		**89,035,223.85**	
	CURRENT YEAR EXPENDITURES		**0.00**	

TOWN OF WATERFORD
CAPITAL PROJECTS FUNDS
DECEMBER 31, 2020

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

Contributed Gifts Fund
Fund # 212
December 31, 2020

FISCAL YEAR 2021	R&P HELMET RODEO DONATIONS	R&P ACCESSIBLE MAT DONATIONS	R&P MEMORIAL TREES & BENCHES DONATIONS	R&P FRANCES X. SWEENEY MEMORIAL DONATIONS	R&P DOG PARK DONATIONS	R&P PLAYGROUND DONATIONS	R&P CIVIC TRIANGLE MEMORIAL DONATIONS	R&P DEIDRICK FIELD PRESS BOX DONATIONS
REVENUES								
REC & PARKS MEMORIAL TREES & BENCHES DONATIONS			$500.00					
REC & PARKS DEIDRICK FIELD PRESS BOX DONATIONS								$14,000.00
POLICE DEPT. GENERAL DONATIONS								
TOTAL REVENUES	$0.00	$0.00	$500.00	$0.00	$0.00	$0.00	$0.00	$14,000.00
EXPENDITURES								
07/15/20 VCA N L ANIMAL HOSPITAL								
07/27/20 AMERICAN ALUMINUM								
8/18/2020 JP MORGAN CHASE								
10/14/20 DESCHAMPS MATS		$4,200.00						
12/31/2020 EMP REIMB-K-9								
12/31/2020 JP MORGAN CHASE								
TOTAL EXPENDITURES	$0.00	$4,200.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
NET CURRENT YEAR ACTIVITY	$0.00	($4,200.00)	$500.00	$0.00	$0.00	$0.00	$0.00	$14,000.00
PRIOR YEAR BALANCE	$6,425.57	$4,200.00	$57.92	$65.00	$1,022.94	$26,175.81	$300.00	$0.00
CURRENT YEAR BALANCE	$6,425.57	$0.00	$557.92	$65.00	$1,022.94	$26,175.81	$300.00	$14,000.00

Contributed Gifts Fund
Fund # 212
December 31, 2020

FISCAL YEAR 2021	FINANCE DEPT. AUDITORIUM A/V UPGRADE	POLICE AUSTISM TRAINING	POLICE DEPT. VEHICLE CHALLENGE	POLICE DEPT. K-9 PROGRAM	POLICE DEPT. GENERAL DONATIONS	POLICE PUBLIC SAFETY DOCK	TOTAL
REVENUES							
REC & PARKS MEMORIAL TREES & BENCHES DONATIONS							
REC & PARKS DEIDRICK FIELD PRESS BOX DONATIONS							
POLICE DEPT. GENERAL DONATIONS					$530.00		
TOTAL REVENUES	$0.00	$0.00	$0.00	$0.00	$530.00	$0.00	$15,030.00
EXPENDITURES							
07/15/20 VCA N L ANIMAL HOSPITAL				$113.73			
07/27/20 AMERICAN ALUMINUM				$185.00			
8/18/2020 JP MORGAN CHASE				$39.99			
10/14/20 DESCHAMPS MATS							
12/31/2020 EMP REIMB-K-9				$508.76			
12/31/2020 JP MORGAN CHASE					$2,446.00		
TOTAL EXPENDITURES	$0.00	$0.00	$0.00	$847.48	$2,446.00	$0.00	$7,493.48
NET CURRENT YEAR ACTIVITY	$0.00	$0.00	$0.00	($847.48)	($1,916.00)	$0.00	$7,536.52
PRIOR YEAR BALANCE	$151.00	$1,700.00	$780.11	$6,816.09	$9,387.27	$7.04	$57,088.75
CURRENT YEAR BALANCE	$151.00	$1,700.00	$780.11	$5,968.61	$7,471.27	$7.04	$64,625.27

Insurance
Administration Fund
Balance Sheet
December 31, 2020

Assets	
Cash and Cash Equivalents	1,236,656
Due From Other Funds	980,924
Total Assets	2,217,580
Liabilities	
Accrued Liabilities (IBNR)	639,399
Advance Payments	26,952
Total Liabilities	666,351
Net Assets	
Unrestricted	$1,551,229
Total Net Assets	$ $1,551,229

1) Healthcare funding for FY21 has not been posted yet

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FIFTEEN ROPE FERRY ROAD
WATERFORD, CT 06385-2886

Town of Waterford

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

To: Board of Finance Members

From: Town Accountant

Date: January 14, 2021

Subject: Status of General Fund Unassigned Balance

Unassigned Fund Balance:

Unassigned balance 06/30/20	18,963,147
Applied as additional appropriations through 12/31/20	(11,850)
Projected revenues in excess of (less than) budgeted through 12/31/20	(86,821)
Estimated Ending Unassigned Balance	18,864,476

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FIFTEEN ROPE FERRY ROAD
WATERFORD, CT 06385-2886

Town of Waterford

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

Date: January 21, 2021

To: Members of the Board of Finance

From: The Town Accountant

Subject: Status of Contingency Fiscal Year 2021

Contingency Fund, Line item 10121-59010:

07/01/20 Appropriation	265,000
Transferred through 01/13/21	(77,044)
Balance	187,956

Virginia Bielucki

FISCAL YEAR 2020-2021
CONTINGENCY TRANSFERS & BALANCE

ORG	OBJECT	DESCRIPTION	BOARD OF FINANCE	RTM	TRANSFER AMOUNT	BALANCE
		BALANCE 07/01/20				$265,000.00
10123	51410	FIRE FIGHTING	10/23/2020	N/A	$71,569.00	$193,431.00
10123	51920	FICA-FIRE SERVICES	10/23/2020	N/A	$5,475.00	$187,956.00
					($77,044.00)	$187,956.00