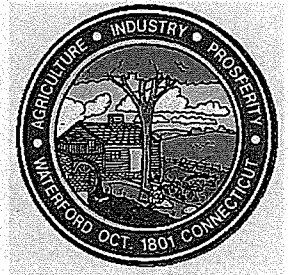


TOWN OF WATERFORD
GENERAL FUND
2023-2024 PROPOSED BUDGET

DEPT/AGENCY: 10121 CONTINGENCY

LINE ITEM	DESCRIPTION	2021/2022 ACTUAL EXPENDED	2022/2023 RTM APPROP.	2022/2023 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND & ENCUMB AS OF 9/30/22	2023/2024 DEPT/ AGENCY REQUEST	2023/2024 APPROVED BD/COMM.	Department Request \$ Increase	Department Request % Increase
MISCELLANEOUS									
59010	CONTINGENCY	261,923	265,000		3,271	265,000		0	0.00%
	SUBTOTAL	261,923	265,000	0	3,271	265,000	0	0	0.00%
DEPARTMENT TOTAL		261,923	265,000	0	3,271	265,000	0	0	0.00%

TOWN OF WATERFORD FY2024 BUDGET REQUEST CONTINGENCY (10121)



BUDGET FUNCTION

Section 7-348 of the Connecticut General Statutes provides that “the estimate of expenditures submitted by the Board of Finance to the annual town meeting or annual budget meeting may include a recommended appropriation for a contingent fund in an amount not to exceed three percent (3%) of the total estimated expenditures for the current fiscal year.”

Specific use of the 2023-2024 contingency is unknown at this time; the amount is appropriated for the use of unanticipated expenses. Examples of unanticipated expenses include:

- Payment of accrued time for employee retirement
- Pension contribution rate increases (the Town is not notified of its contribution rate until February)
- Accrued vacation/sick time buy-outs at termination
- Union negotiated contracts finalized during the year
Expected contract settlements during the FY24:
 - GGA Union Contract
- Other unanticipated expenditures that may arise during the course of the fiscal year

**TOWN OF WATERFORD
FY2024 BUDGET REQUEST
CONTINGENCY (10121)**



BUDGET SUMMARY

The FY2024 budget request remains flat.

**TOWN OF WATERFORD
PROPOSED CONTINGENCY BUDGET
2023/2024 FISCAL YEAR**

CONTINGENCY FUND CALCULATION AT 3% of 2023 ADOPTED EXPENDITURES

GENERAL FUND	35,889,505
BOARD OF EDUCATION	52,109,124
CAPITAL	4,184,954
DEBT SERVICE	7,197,640
PROJECTED EXPENDITURES 2022	<u>99,381,223</u>
 3% OF EXPENDITURES	 <u>2,981,437</u>

PROPOSED CONTINGENCY BUDGET **265,000**

FISCAL YEAR	ADOPTED BUDGET	ADDITIONAL APPROPRIATION	ACTUAL EXPENDITURES ⁽¹⁾	CONTINGENCY APPROPRIATION ⁽¹⁾	% OF PRIOR YEAR BUDGET	CONTINGENCY USED ⁽¹⁾	AMOUNT USED AS A % OF ACTUAL EXPENDITURES
2022-2023	99,381,223	0	24,066,304	265,000	0.27%	4,496	0.02%
2021-2022	97,005,544	1,800,000	97,769,514	265,000	0.28%	261,923	0.27%
2020-2021	95,978,230	0	93,822,142	265,000	0.28%	204,072	0.22%
2019-2020	95,267,503	0	94,482,714	250,000	0.27%	201,682	0.21%
2018-2019	93,146,501	800,000	92,983,504	265,000	0.29%	114,934	0.12%
2017-2018	90,791,493	693,075	90,692,176	245,000	0.28%	241,001	0.27%
2016-2017	89,048,631	0	88,457,466	265,000	0.31%	233,498	0.26%
2015-2016	86,328,469	0	85,729,177	245,000	0.28%	245,000	0.29%
2014-2015	86,972,410	0	86,720,266	245,000	0.30%	245,000	0.28%
2013-2014	81,732,977	0	80,914,330	250,000	0.32%	102,556	0.13%
2012-2013	78,790,589	0	78,339,868	250,000	0.34%	249,696	0.32%
2011-2012	74,335,161	0	73,950,456	250,000	0.35%	239,326	0.32%
2010-2011	72,010,209	180,173	71,986,018	250,000	0.36%	25,000	0.03%
2009-2010	69,945,242	0	69,945,242	250,000	0.36%	250,000	0.36%
			AVERAGE	252,500	0.31%		0.23%

⁽¹⁾ AS OF 9/30/22

**TOWN OF WATERFORD
2022-2023 CONTINGENCY TRANSFERS**

DEPARTMENT	ACCOUNT	PURPOSE	BOARD OF FINANCE APPROVAL	AMOUNT TRANSFERRED	BALANCE
2022-2023 APPROPRIATION					\$265,000.00
Police	32923-55898	De-escalaton & Communication CIP Project	7/20/2022	(775.00)	\$264,225.00
Police	32923-55897	Cell Bench Safety Overlay	9/7/2022	(2,496.00)	\$261,729.00
Rec & Park	10137-53080	Vehicle Maintenance		(1,225.00)	\$260,504.00
					\$260,504.00
					\$260,504.00
					\$260,504.00
					\$260,504.00
					\$260,504.00
					\$260,504.00
					\$260,504.00
					\$260,504.00
					\$260,504.00
					\$260,504.00
					\$260,504.00
					\$260,504.00
					\$260,504.00
					\$260,504.00
					\$260,504.00
					\$260,504.00
					\$260,504.00
					\$260,504.00
					\$260,504.00
					\$260,504.00
TOTAL TRANSFERS FROM CONTINGENCY				\$4,496.00	

**TOWN OF WATERFORD
2021-2022 CONTINGENCY TRANSFERS**

DEPARTMENT	ACCOUNT	PURPOSE	BOARD OF FINANCE APPROVAL	AMOUNT TRANSFERRED	BALANCE
2021-2022 APPROPRIATION					\$265,000.00
Youth & Family Services	10119-52030 (professional fees)	Counseling Services	4/13/2022	(5,000.00)	\$260,000.00
Youth & Family Services	10119-51210 (clerical & technical)	Receptionist Position	11/10/2021	(62,992.00)	\$197,008.00
	10119-51910 (FICA)	Taxes for Position	11/10/2021	(3,733.00)	\$193,275.00
Insurance	10112-52201 (LAP)	Cyber Security Insurance Premium	8/11/21	(77,273.00)	\$116,002.00
IT	10147-54130 (computer equipment)	New firewall	8/11/21	(5,463.00)	\$110,539.00
IT	10147-52043 (service contracts)	New MFA contract	8/11/21	(5,226.00)	\$105,313.00
First Selectman	10101-52030 (professional fees)	Jay Levin contract	7/21/21	(24,000.00)	\$81,313.00
Planning		Employee Retirement	5/18/22	(78,236.00)	\$3,077.00
TOTAL TRANSFERS FROM CONTINGENCY				\$261,923.00	

**TOWN OF WATERFORD
2020-2021 CONTINGENCY TRANSFERS**

DEPARTMENT	ACCOUNT	PURPOSE	BOARD OF FINANCE APPROVAL	AMOUNT TRANSFERRED	BALANCE
2020-2021 APPROPRIATION					\$265,000.00
Police Capital	32921-55864	Body Cameras	8/8/2020	(11,850.00)	\$60,928.00
Fire Services	10123-51410, firefighting & 51920 (FICA)	FLSA Claim Settlement	10/23/20	(77,044.00)	\$187,956.00
Police Department	10129-53220 (marine patrol supplies)	Replacement Generator for Patrol Boat	2/10/21	(16,566.00)	\$171,390.00
Information Technolgoy	10147-52043 (contracts)	PD Records Management Software	2/10/21	(33,639.00)	\$137,751.00
Library	10136-5110 (adminsitratio)	Payout to Administrator	2/10/21	(44,471.00)	\$93,280.00
Town Clerk	various	Election needs	6/30/21	(4,024.00)	\$89,256.00
Youth & Family	10119-51110 (administration)	Additional Staff Salary	6/30/21	(3,758.00)	\$85,498.00
Youth & Family	10119-51210 (clerical)	Additional Staff Salary	6/30/21	(12,720.00)	\$72,778.00
					\$60,928.00
					\$60,928.00
					\$60,928.00
					\$60,928.00
					\$60,928.00
					\$60,928.00
					\$60,928.00
					\$60,928.00
					\$60,928.00
					\$60,928.00
					\$60,928.00
					\$60,928.00
TOTAL TRANSFERS FROM CONTINGENCY				\$204,072.00	

**TOWN OF WATERFORD
2019-2020 CONTINGENCY TRANSFERS**

DEPARTMENT	ACCOUNT	PURPOSE	BOARD OF FINANCE APPROVAL	AMOUNT TRANSFERRED	BALANCE
2019-2020 APPROPRIATION					\$250,000.00
First Selectman	10101-52020 Postage	State of CT mailing for Vietnam era award ceremony	12/11/19	(200.00)	\$249,800.00
Building Maintenance	10111-55030 Public Improvements	to complete necessary town facility maintenance (window films, roof repairs, sump pump)	3/11/20	(10,000.00)	\$239,800.00
First Selectman	10101-53119 Emergency Expenditures	to cover COVID-19 expenditures	9/9/20	(191,482.31)	\$48,317.69
					\$48,317.69
					\$48,317.69
					\$48,317.69
					\$48,317.69
					\$48,317.69
					\$48,317.69
					\$48,317.69
					\$48,317.69
					\$48,317.69
					\$48,317.69
					\$48,317.69
					\$48,317.69
					\$48,317.69
					\$48,317.69
					\$48,317.69
					\$48,317.69
					\$48,317.69
					\$48,317.69
TOTAL TRANSFERS FROM CONTINGENCY				\$201,682.31	

**TOWN OF WATERFORD
2018-2019 CONTINGENCY TRANSFERS**

DEPARTMENT	ACCOUNT	PURPOSE	BOARD OF FINANCE APPROVAL	AMOUNT TRANSFERRED	BALANCE
2018-2019 APPROPRIATION					\$265,000.00
CIP	10138-55832	transfer to CIP	9/12/18	(35,493.00)	\$229,507.00
Registrar	10102-51320 Election Activities		10/10/18	(8,677.00)	\$220,830.00
Registrar	10102-52070 Reimbursable Expenses		10/10/18	(160.00)	\$220,670.00
Registrar	10102-52080 Telephone		10/10/18	(54.00)	\$220,616.00
Registrar	10102-53020 Other Supplies		10/10/18	(2,679.00)	\$217,937.00
BOF	10103-52030 Professional Fees		1/9/19	(6,900.00)	\$211,037.00
Assessor	10104-51110 Administration		7/17/19	(5,662.02)	\$205,374.98
Assessor	10104-51210 Professional Fees		7/17/19	(1,367.19)	\$204,007.79
Assessor	10104-51920 FICA		7/17/19	(151.00)	\$203,856.79
Assessor	10104-52030 Professional Fees		7/17/19	(10,662.60)	\$193,194.19
Assessor	10104-53200 Pricing		7/17/19	(641.00)	\$192,553.19
Tax Collector	10106-52120 Professional Fees		7/17/19	(1,272.53)	\$191,280.66
Legal	10108-52030 Professional Fees		7/17/19	(4,413.00)	\$186,867.66
Police	10129-53090 Fuel & Lubricants		7/17/19	(14,435.00)	\$172,432.66
Human Resources	10145-51210 Professional Fees		7/17/19	(2,367.00)	\$170,065.66
First Selectman	10101-52030 Professional Fees		7/17/19	(20,000.00)	\$150,065.66
TOTAL TRANSFERS FROM CONTINGENCY				\$114,934.34	

**TOWN OF WATERFORD
2017-2018 CONTINGENCY TRANSFERS**

DEPARTMENT	ACCOUNT	PURPOSE	BOARD OF FINANCE APPROVAL	AMOUNT TRANSFERRED	BALANCE
2017-2018 APPROPRIATION					\$245,000.00
IT	10147-54130 Computer System		8/9/17	(5,200.00)	\$239,800.00
Building Maintenance	10111-55030 Building Improvements		1/10/18	(5,000.00)	\$234,800.00
First Selectman	10101-52030 Professional Fees		3/14/18	(60,000.00)	\$174,800.00
Building Maintenance	10111-55030 Building Improvements		5/16/18	(13,178.00)	\$161,622.00
Zoning BOA	10115-52010 Advertising		6/13/18	(1,000.00)	\$160,622.00
Retirement	10116-51930 Hypertension/Heart Disease		7/18/18	(106,789.00)	\$53,833.00
Retirement	10116-51940 Pension Contribution		7/18/18	(20,413.00)	\$33,420.00
Building Department	10118-51110 Administration		7/18/18	(24,842.00)	\$8,578.00
Human Resources	10145-52030 Professional Fees		7/18/18	(129.00)	\$8,449.00
Human Resources	10145-51210 Clerical/Technical		7/18/18	(474.00)	\$7,975.00
Human Resources	10145-51110 Administration		7/18/18	(3,976.00)	\$3,999.00
					\$3,999.00
					\$3,999.00
					\$3,999.00
					\$3,999.00
					\$3,999.00
					\$3,999.00
					\$3,999.00
					\$3,999.00
					\$3,999.00
TOTAL TRANSFERS FROM CONTINGENCY				\$241,001.00	

**TOWN OF WATERFORD
2016-2017 CONTINGENCY TRANSFERS**

DEPARTMENT	ACCOUNT	PURPOSE	BOARD OF FINANCE APPROVAL	AMOUNT TRANSFERRED	BALANCE
2016-2017 APPROPRIATION					\$265,000.00
Registrar	10102-51010 Elected Officials		7/20/16	(8,302.00)	\$256,698.00
Registrar	10102-51920 FICA		7/20/16	(635.00)	\$256,063.00
	10638-55804		12/14/16	(4,664.00)	\$251,399.00
Rec & Park	10137-51620 Programs		2/15/17	(20,000.00)	\$231,399.00
Building Maintenance	10111-55030		3/5/17	(5,000.00)	\$226,399.00
Finance	10107-54130 Computer Support		4/12/17	(4,770.00)	\$221,629.00
	10110-52030 Professional Fees		5/17/17	(9,650.00)	\$211,979.00
Assessor	10104-51110 Administration		7/19/2017	(88,885.00)	\$123,094.00
Assessor	10104-51210 Clerical/Technical		7/19/2017	(2,215.00)	\$120,879.00
Town Clerk	10109-51110 Administration		7/19/2017	(1,337.00)	\$119,542.00
Town Clerk	10109-51210 Clerical/Technical		7/19/2017	(882.00)	\$118,660.00
Planning & Zoning	10110-51120 Inspection		7/19/2017	(3,006.00)	\$115,654.00
Planning & Zoning	10110-51920 FICA		7/19/2017	(160.00)	\$115,494.00
Building Department	10118-51120 Inspection		7/19/2017	(2,067.00)	\$113,427.00
Human Resources	10145-52010 Advertising		7/19/2017	(2,064.00)	\$111,363.00
Emergency Management	10122-51810 Dispatch Overtime		7/19/2017	(11,941.00)	\$99,422.00
Emergency Management	10122-52080 Telephone		7/19/2017	(500.00)	\$98,922.00
Fire	10123-53070 Automotive Repairs		7/19/2017	(14,641.00)	\$84,281.00
Senior Services	10135-51110 Administration		7/19/2017	(29,808.00)	\$54,473.00
First Selectman	10101-52030 Professional Fees		7/19/2017	(20,000.00)	\$34,473.00
First Selectman	10101-52030 Professional Fees		8/9/2017	(2,971.00)	\$31,502.00
TOTAL TRANSFERS FROM CONTINGENCY					\$233,498.00