FIFTEEN ROPE FERRY ROAD

Town of Waterford

WATERFORD, CT 06385-2886

BOARD OF FINANCE
AGENDA

Waterford Town Hall — July 20, 2022
Regular Meeting — 7:00 p.m.

1. Establishment of a quorum and call to order.

2. Public Comment.

3. Approval and acceptance of minutes from June 8, 2022.

4. Board review and possible action on DRAFT BOF Policies.

    a. Investment Policy

5. To consider and act on a request from the RTM to appoint a Board of Finance member to the RTM Ad Hoc Energy Task Force.

6. To consider and act on a request from Michael Howley, Director of Fire Services, for a FY22 Out of Series Transfer as follows:

Org. Code	Object Code	Object Description	APPROVED Budget Amount	CURRENT Available Budget	ACCOUNT INCREASE	ACCOUNT DECREASE	REVISED Available Budget
10123	51120	Inspection	$ 78,566	$ (11,811)	$ 12,500		$ 689
10123	54218	Firefighter Equipment	$ 35,000	$ 14,897		$ (12,500)	$ 2,397
							$ -
							$ -
							$ -
							$ -
				TOTAL	12,500	(12,500)	

7. To consider and act on a request from Brian Flaherty, Director of Recreation and Parks, for a FY22 Out of Services Transfer as follows:

Org. Code	Object Code	Object Description	APPROVED Budget Amount	Current Budget Amount	ACCOUNT INCREASE	ACCOUNT DECREASE	New Budget Amount
10137	53080	MAINTENANCE OF VEHICLES	20,750.00	(9,943.65)	3,500		(6,443.65)
10137	51620	RECREATION PROGRAMS	342,991.00	36,779.97		(3,500)	33,280
					3,500	(3,500)	

8. To consider and act on a request from Brian Flaherty, Director of Recreation and Parks, for a FY22 Out of Series Transfer as follows:

Org. Code	Object Code	Object Description	APPROVED Budget Amount	CURRENT Available Budget	ACCOUNT INCREASE	ACCOUNT DECREASE	REVISED Available Budget
10137	53080	MAINTENANCE OF VEHICLES	20,750.00	(9,943.65)	1,500		(8,444)
10137	51620	RECREATION PROGRAMS	342,991.00	32,480.66		(1,500)	30,981
							0
							0
							0
							0
							0
							0
							0
							0
							0
							0
				TOTAL	1,500	(1,500)	

9. Pending Board of Selectman approval, consider and act on a request from Kim Allen, Director of Finance, for a FY22 Out of Series Transfer as follows:

Org. Code	Object Code	Object Description	APPROVED Budget Amount	CURRENT Available Budget	ACCOUNT INCREASE	ACCOUNT DECREASE	REVISED Available Budget
10101	51110	ADMINISTRATION	71,061.00	(1,881.19)	1,882		1
10101	51920	FICA	14,210.00	(1.44)	2		1
10101	53020	OTHER SUPPLIES	150.00	(7.13)	8		1
10101	51010	ELECTED OFFICIALS	110,837.00	1,531.76		(1,530)	2
10101	52030	PROFESSIONAL FEES	25,260.00	1,031.40		(362)	669
							0
10111	52100	ELECTRICITY	343,343.00	(17,489.30)	17,490		1
10111	52110	WATER	12,186.00	(5,482.94)	5,483		0
10111	52090	FUEL OIL	129,061.00	15,994.09		(15,000)	994
10111	51140	FACILITIES COORDINATOR	76,500.00	4,387.85		(4,000)	388
10111	52120	SEWER	21,775.00	3,602.53		(3,000)	603
10111	52040	SERVICE CONTRACTS	169,860.00	2,842.67		(973)	1,870
							0
10129	54020	EQUIPMENT	9,710.00	(452.43)	453		1
10129	53220	MARINE PATROL	3,700.00	1,471.97		(453)	1,019
							0
10130	51210	CLERICAL & TECHNICAL	149,076.00	(567.17)	568		1
10130	52040	SERVICE CONTRACTS	58,000.00	2,536.83		(568)	1,969
							0
10145	52030	PROFESSIONAL FEES	91,852.00	(3,591.91)	3,592		0
10145	51920	FICA	14,243.00	3,469.99		(3,000)	470
10145	52010	ADVERTISING	4,000.00	1,659.20		(592)	1,067
				TOTAL	29,478	(29,478)	

10. Pending Board of Selectman approval, consider and act on a request from Kim Allen, Director of Finance, for a FY22 Out of Series Transfer as follows:

Org. Code	Object Code	Object Description	APPROVED Budget Amount	CURRENT Available Budget	ACCOUNT INCREASE	ACCOUNT DECREASE	REVISED Available Budget
				FF11:I31			
10102	51320	ELECTION ACTIVITIES	7,030.00	(4,874.24)	4,875		1
10102	51920	FICA	4,437.00	(370.15)	371		1
10102	53020	OTHER SUPPLIES	6,518.00	(366.25)	367		1
10112	52200	WORKERS' COMP INSURANCE	730,766.00	52,587.21		(5,613)	46,974
							0
10103	52030	PROFESSIONAL FEES	59,300.00	(3,200.00)	3,200		0
10112	52200	WORKERS' COMP INSURANCE	730,766.00	46,974.21		(3,200)	43,774
							0
10104	51110	ADMINISTRATION	153,081.00	(5,570.77)	5,571		0
10104	51210	CLERICAL & TECHNICAL	47,788.00	(13,580.97)	13,581		0
10104	51910	FRINGE BENEFITS	115.00	(172.00)	172		0
10104	52020	POSTAGE	1,591.00	(36.86)	37		0
10104	52030	PROFESSIONAL FEES	65,250.00	(28,603.49)	28,604		1
10104	52050	DUES, CONFERENCES	1,155.00	(253.62)	254		0
10104	53200	PRICING BOOKS	500.00	(925.00)	925		0
10116	51940	PENSION CONTRIBUTIONS	4,326,467.00	311,315.28		(49,144)	262,171
							0
							0
				TOTAL	57,957	(57,957)	

11. Pending Board of Selectman approval, consider and act on a request from Kim Allen, Director of Finance, for a FY22 Out of Series Transfer as follows:

Org. Code	Object Code	Object Description	APPROVED Budget Amount	CURRENT Available Budget	ACCOUNT INCREASE	ACCOUNT DECREASE	REVISED Available Budget
10107	51110	ADMINISTRATION	271,985.00	(18,256.10)	18,257		1
10107	51210	CLERICAL & TECHNICAL	170,543.00	(6,965.60)	6,966		0
10107	51920	FICA	35,325.00	(995.58)	996		0
10107	52040	SERIVCE CONTRACTS	26,383.00	(312.84)	313		0
10107	52080	TELEPHONE	15,629.00	(962.95)	963		0
10112	52201	LIABILITY/AUTO/PROPERTY	532,949.00	36,895.00		(27,495)	9,400
							0
10109	51110	ADMINISTRATION	76,269.00	(773.02)	774		1
10109	51920	FICA	15,490.00	(15.01)	16		1
10109	52020	POSTAGE	2,722.00	(522.88)	523		0
10109	53280	ELECTION MATERIALS	991.00	(58.03)	59		1
10113	52030	PROFESSIONAL FEES	1,500.00	1,500.00		(1,372)	128
							0
10119	51110	ADMINISTRATION	142,169.00	(1,777.36)	1,778		1
10122	51240	DISPATCH EDUC INCENTIVE	2,300.00	2,300.00		(1,778)	522
							0
							0
							0
				TOTAL	30,645	(30,645)	

12. Pending Board of Selectman approval, consider and act on a request from Kim Allen, Director of Finance, for a FY22 Out of Series Transfer as follows:

Org. Code	Object Code	Object Description	APPROVED Budget Amount	CURRENT Available Budget	ACCOUNT INCREASE	ACCOUNT DECREASE	REVISED Available Budget
10137	51110	ADMINISTRATION	193,599.00	(4,429.95)	4,430		0
10137	51210	CLERICAL & TECHNICAL	88,197.00	(1,008.30)	1,009		1
10137	51610	PARKS MAINTENANCE	383,325.00	(2,756.48)	2,757		1
10137	51810	OVERTIME	20,376.00	(5,101.75)	5,102		0
10137	52420	MAINT OF PROPERTY	81,286.00	(26,051.34)	26,052		1
10137	53020	OTHER SUPPLIES	29,636.00	(2,858.73)	2,859		0
10137	53080	MAINTENANCE VEHICLES	20,750.00	(6,152.68)	6,153		0
10137	53090	FUELS AND LUBRICANTS	12,693.00	(1,557.39)	1,558		1
10116	51940	PENSION CONTRIUBUTIONS	4,326,467.00	262,171.28		(49,920)	212,251
							0
10147	52043	SERVICE CONTRACTS	678,766.00	(48,803.95)	48,804		0
10116	51940	PENSION CONTRIUBUTIONS	4,326,467.00	212,251.28		(48,804)	163,447
				TOTAL	98,724	(98,724)	

13. Pending Board of Selectmen approval, consider and act on a request for an additional appropriation of $775 for CIP project 32923-55898 (De-escalation and Communication Technology).

14. Old Business:
    a. Board review and possible action on DRAFT BOF Policies.
        i. Requesting New Capital Project Approval Outside the Budget Cycle Policy
        ii. Post-Issuance Compliance Procedures Policy

15. New Business:
    a. Board review of the Reorganization with the Youth and Family Services and Senior Services Departments

16. Liaison Reports

17. Correspondence

    a. Virginia Bielucki, Town Accountant, Revised Periodic Financial Statements FY22 dated June 13, 2022
    b. Virginia Bielucki, Town Accountant, Status of General Fund Unassigned Balance dated June 13, 2022
    c. Virginia Bielucki, Town Accountant, Status of Contingency FY22 dated June 13, 2022
    d. Quarterly American Rescue Funds Report
    e. Municipal Complex Building Committee Letter to the RTM

18. Adjournment

Glenn Patterson, Chairman

Board of Finance
Regular Meeting Minutes
7:00 pm

Wednesday, June 8, 2022
Waterford Town Hall

Present: Chairman Glenn Patterson, Ronald Fedor, John Sheehan, Robert Tuneski, Baird Welch-Collins

Absent: Joe Filippetti; Kevin Petchark

Elected: Robert Brule, First Selectman; Abbas Danesh, Treasurer

Staff: Kimberly Allen, Finance Director

1. Establishment of a quorum and call to order:

   A quorum and a call to order was established at 7:00 pm, June 8, 2022

2. Public comment: No public comment.

3. Approval and acceptance of minutes from May 18, 2022.

   Motion by John Sheehan and **seconded** by Baird Welch-Collins to approve the minutes of May 18, 2022 as amended.

   Vote: 5-0-0 **Motion: Passed**

4. Board review and possible action on DRAFT BOF Policies: Requesting New Capital Project Approval Outside the Budget Cycle Policy and Post-Issuance Compliance Procedures Policy

   Motion by John Sheehan and **seconded** by Baird Welch-Collins to open discussion and review on draft policies.

   Vote: 5-0-0 **Motion: Passed**

   Discussion ensued regarding the need for the policies. Recommended changes to the policies from Board members were reviewed and the draft policies were amended. A revised draft will be distributed at the Board of Finance's July 2022 meeting for a final review.

   No action was taken to approve of the two draft policies.

5. Annual Review of Capital Projects and possible action.

Motion by John Sheehan and **seconded** by Ron Fedor to open discussion and review list of open capital projects as presented.

Vote: 5-0-0 **Motion: Passed**

Board members reviewed all Capital Improvement Plan (CIP) projects and Capital Non-Recurring Projects (CNR). Discussions ensued on all project statuses and Board members requested additional information be provided at the next meeting on these projects: Town Hall Bathroom project, Community Center HVAC Control Separation, and Town Hall Emergency Egress.

Discussion also included the possibility of the First Selectman contracting with Project Management firms to augment town staff in overseeing town projects to completion. Board members also noted that departments can exercise the option of requesting additional funding for approved projects rather than continually deferring projects to the next fiscal year.

A list of questions on the projects was submitted by member John Sheehan and were responded to by the Director of Finance. Copies of all responses were distributed to Board members and a copy of same will be attached to the minutes of the meeting.

Motion by John Sheehan and **seconded** by Baird Welch-Collins to approve the return of $19,709.17 from CIP to the undesignated fund balance; the return of $3.46 from CNR to the undesignated fund balance; and the return of $86,700 from CNR designated to the undesignated fund balance.

Vote: 5-0-0 **Motion: Passed**

6. Old Business: No old business discussed

7. New Business

a. Discussion on the FY22 Budget Hearing Process
Board members discussed the overall process of the FY22 budget process. Member John Sheehan commented that the reorganization of the Seniors Services and Youth Service departments was not transparent during the process and the changes were not able to be reflected in the approved budgets for each department.

Member Baird Welch-Collins commented that the smaller boards and commissions should send a representative to the budget hearings to support their budget requests.

Member Bob Tuneski commented that the town is moving in the right direction in the budget process noting there is increasing uniformity in the department budget requests.

b. Discussion of FY23 Audit and possible distribution of an Auditing Services RFP
Board members discussed the documented procedure to bid out town auditing services every 5 years.

Motion by John Sheehan and **seconded** by Ron Fedor to direct the Director of Finance to distribute a RFP for FY23 auditing services.

Vote: 5-0-0 **Motion: Passed**

8. Liaison Reports

a. Municipal Complex Building Committee – Glenn Patterson reported that the are a few remaining invoices to approve and then the committee will forward a final report to the RTM.
b. First Selectman Report – Rob Brule reported that 2 long-term employees would be retiring and that Waterford Day events are scheduled for August 12-13, 2022.

c. Treasurer Report – Abbas Danesh reported that the draft revision to the Investment Policy will be submitted for the July BOF meeting. He advised that his next quarterly report will include a revised investment interest projection for FY23.

9. Adjournment:

Motion by Bob Tuneski and **seconded** by John Sheehan to adjourn the Meeting of the Board of Finance at 9:40 p.m.

Vote: 5-0-0 **Motion: Passed**

Respectfully submitted,

John Sheehan, Clerk

Kim Allen, Recording Secretary

Comments and Questions for BOF meeting 06082022

Capital Project Approval Outside the Budget Cycle Policy

1. Why not require the use of the Capital Plan request form? We will, but I think additional justification should be required.

Compliance Procedures for Bonds, Notes, etc.

1. Why is this policy necessary? It is not required but was a recommendation from our new bonding counsel.
2. Why does the policy specifically mention the advisor and the bond attorney firms? My recommendation would be to remove the firm names and replace with the service (i.e. bond counsel).
3. Please explain paragraph 3.a.i on bond expenditures. Basically it refers to any bond funds that are invested to earn interest while the project is ongoing. We need to ensure we spend 85% of the bond proceeds within the allotted time.
4. The Procedure mentions "the Code" in a number of places (4.a. for example). What is "the Code" – is it federal law, a regulation of the IRS, a State Statute?? Federal IRS codes.
5. The Procedure is "a sure cure for insomnia".

Capital Project Review

1. Why is the $227.75 that is left in the Marina Removal Project noted in the Monthly reports not included in this review? This project was requested to be closed already but has not been updated on the monthly report. I will advise Ginny to update.
2. Why is it taking so long to upgrade the Finance Software? First, COVID delayed the update. We were debating which version to move to because of issues with the newest version. We also just determined that we need new servers, as well. The servers now need to be moved to the newest SQL version to support the new MUNIS software version.
3. Why are we waiting until FY24 to do the Town Hall Bathroom projects? This would need to be responded to by the Dept of Public Words/Facilities Director.
4. I thought the Civic Triangle money that was approved is only for the dredging of the Duck Pond, not any accessible paths. Did I misread the backup provided to us when we approved the funds during the budget process? Project status was included for the project; noting that some funds are in the CNR and some are in ARPA.
5. Cyber Crime Task Force Equipment Project – if the project is complete why isn't the $1547.49 remaining included in the "Amt to Return to Fund Balance (In this case, the General Fund unassigned balance). There is still an outstanding invoice to pay. Once the invoice is paid, the project will be closed and the funds returned.
6. Sidewalk Projects – Looking for LOCIP funds to complete. What is the likely hood of such an approval? Generally, it is a projected that should be approved. I should know within the next 6 weeks.
7. Cross Road Asphalt – If all of the funding is in the LOTCIP project, why is it not cancelled and the funds returned to the General Fund Unassigned Fund Balance? Cross

Road project started on Monday. If the new LOTCIP project is not approved, there will be funds in CNR to complete the project. If approved, all the funds would be returned.

8. Roof and Siding Replacement (WUC) - It work has begun on the Village PS, why is there no completion date estimated? My understanding is that the supply chain for some materials is causing a delay in completing the work and it is hard to estimate a completion date.
9. Why are the following CIF projects not in the report?
   a. 30117-55797 – ADA Compliance Project is Closed.
   b. 30122-55738-Fleet Management Plan Only a transfer project.
   c. 31120-55853 – Auditorium Seating Upgrades Project is Closed.
   d. 32322-55847- Cohanzie Roof Replacement Project is Closed.
   e. 32921-55837- Police Infrared Cameras in Cars Project is Closed.
   f. 32921-55864- Police Body Cameras Closed Project is Closed.
   g. 32922-55880-License Plate Readers DLo Project is Closed.
   h. 33021-55866- Bloomingdale South Mill & Pave Project is Closed.
   i. 33021-55868-Gallows Lane Reclaim/Pave Project is Closed.
   j. 33022-55887- Rope Ferry Road (to CNR?) Transferred to CNR acct 20511-57856 (Jordan Village Sidewalks)
   k. 33120-55821-Richard Grove P.S. Emergency Generator Project is Closed.
   l. 34720-55844-Backup System for IT Project is Closed.
   m. 34720-55845- FD Network Computer Phone WIFI Project is Closed.
   n. 34721-55862-Pure Array-IT Project is Closed.

CNR Projects

1. Does Revaluation need a transfer from Undesignated Fund Balance or will it be absorbed EOY? Historically, any year-end deficit was covered by the new fiscal year deposit.
2. Is the Oswgatchie Fire House status really being reviewed by the RTM Ad-Hoc Committee on the Fire Service? What about the statement of the First Selectman regarding the OSW Fire House on line? Conversations with the Fire Administrator is that it is a topic to be discussed. He has requested some historical data and the current account balances to present to the committee.
3. Nevins Cottage – I thought that the Town did not get that grant. They did not but I believe that Bob Nye is applying for another. If not received, the town will need to make a decision moving forward.
4. Community Center HVAC Control Separation – I thought that was a high priority when it came to the BOF for Approval. Why is it now OK to wait for FY24? This would need to be answered by the DPW Director.
5. Town Hall Emergency Egress- Why the wait until FY24 since it is "an Emergency Egress"? This would need to be answered by the DPW Director.
6. Why is the Plan of Conservation and Development listed under Building Maintenance when it is a Planning Department and P&Z project. BTW – Who is the consultant hired to assist in developing the Plan? It was originally funded under maintenance when the planning director oversaw maintenance; however, the planning director is still managing the project. FHI Studio is the consultant.

7. Jordan Village Sidewalks – What is the current status? I thought it was complete. I've requested more information from the DPW Director.
8. Civic Triangle Upgrades – My reading of the backup material led me to believe the appropriation was only for Dredging the Duck Pond. I did not see that the accessible path construction was included. The update provided includes the entire project and sources of funding.
9. Town Hall Front Door – Why wait. It is a security risk and should be repaired in the upcoming FY, not FY24 (IMHO). This needs to be answered by the DPW Director.
10. Elevators for Y&FSB and Town Hall – I thought these were a high priority and should be competed ASAP This needs to be answered by the DPW Director.
11. Cross Road – Didn't the work start this week? Yes.
12. Gardiners Wood Road- Is this the permanent fix project that is estimated in over $1 Million? Yes. The project will now only include repaving and fixing some of the water issues. The DPW Director can provide more details.
13. LED street light – Why the delay in final payments? One of the lights was damaged and we were waiting for an insurance payment. It's received and now are waiting for final invoice from vendor.
14. Mitigation and Control – This is a never ending project. Yes. The WUC does a specific amount each year.
15. Various Pump Station Rehabs – Any idea of when material will be available and on site? Tali's most recent update is the end of June for delivery.
16. Waste Water PS Flood Protection – is the available balance really just $30.10. Due to delay, I hope we don't get a major storm this summer. This is the correct balance.
17. UPS for Communications – When is completion expected or has it already occurred? Partially completed. Expect to complete within next 6 weeks.
18. Fiber upgrade – Any guess on completion? Bid documents being prepared. Will not have completion date until project/work is awarded after bidding.
19. Switches – Same Question – Any guesses on completion? Is there an impact due to the delays? Supply chain delays. Vendor doesn't expect to be able to ship for over 6 months.
20. IT Learning Boards – Should FY33 really be FY23? Yes.
21. School Security – Has this moved up in priority due to recent events? Rob Brule has met with the Superintendent to work together to prepare a town-wide security plan.
22. Jordan Traffic Light Upgrade- Why the delay? The Fire Administrator would need to respond.
23. Hydraulic Equipment – How can project complete in June 2022 if funds are not appropriated? Some funds are appropriated and a portion is not. These funds can be returned to the undersigned line.
24. Fire Services Carpet – Looking forward to the additional information regarding replacement and asbestos removal.
25. Force Main Air Valves – Since there is less than a month in FY22 I doubt funds will be appropriated in FY22.
26. Alewife Cove Dredging – Do you really expect NLON to come up with the matching funds in FY23? Per the planning director, they have agreed to match Waterford and work together if the grant is received.

27. UPS System for Communications – What does the discussion of Fiber installation have to do with UPS Systems?
28. IT Learning Boards – FY33?? FY23
29. The following CNR Projects are not listed in the Updates
    a. Fiber Install Municipal Complex – I assume complete so why are the funds listed for recovery? This is complete. Project has been closed and $14,808.85 already transferred back to undesignated line.
    b. WIFI Town Wide Wiring – Is this complete? Yes. $80.32 was returned.
    c. Thames River Marina Dock Removal -I believe this is complete. Why is it not listed for recovering the funds? Yes. This project was already closed and $227.75 already returned to undesignated line.
    d. Crystal Mall Feasibility Study – I know the Town did not get the matching grant. What is status? Should the funds be moved to Undesignated Fund Balance? Yes. There was discussion by the planning director to use the funds for something else; however, I advised that this could not happen without formal approval to reallocate the funds to another project.
    e. YSB Flooring – Is this complete or was asbestos found there as well? Completed and closed. $45,611.44 unused balance was returned to undesignated line.
    f. Braman Road Reconstruction – I believe this is complete, should the funds be recovered? Project complete and $22,596.67 already moved into undesignated line when closed.
    g. SCADA System – My memory says this is a forever project. What is current status? Complete and closed.

Discussion of FY23 Budget Hearings

1. I am concerned that the Y&FSB and Senior Services Merger was not discussed during the budget hearings and the FY23 budget changed to reflect the new positions in both departments.
2. I made my comments on the presentation of the Current Year Capital and the CNR budgets at the start of the budget hearings. There needs to be a major revision of the presentation of the actual budgets as well as the Capital Plan since they are really separate documents.
3. The board did not get an annual report or an audit report from seCTer when discussing the Economic Development Commission Budget. I also noticed that in the backup of the June RTM Meeting there is a letter from the EDC that basically states it wants to dissolve itself since it is being ignored by the Planning Boards and the First Selectman. The Chair of the EDC did not cc. the BOF.
4. I am looking forward to the comments from the other Board members, especially the newcomers to the budget process.

Discussion of the FY23 Audit and Possible distribution of Auditing Services RFP

1. Since the name of the current auditing firm has changed twice, I have lost count as to the number of years they have been doing the Town Audits. We've been with the same firm for 5 years.
2. How many firms ae still doing municipal audits in CT? There are too many to count. There are large and small firms throughout the state that provide municipal audits.

4

TOWN OF WATERFORD
INVESTMENT POLICY

I. Introduction:
The purpose of this investment policy is to provide a written document that discusses the guidelines governing the short-term investing procedures and best practices for the Town of Waterford ("The Town"). This investment policy is designed to conform to standards set by the Government Finance Officers Association and the requirements of the Government Accounting Standards Board.

II. Governing Authority:
This investment program shall be operated in conformance with federal, state and other legal requirements. Specifically, the Treasurer of the Town of Waterford is responsible for managing short-term investments. The scope of those investments is mandated under Connecticut General Statutes 7-400 and 7-403a and 7-362, which outlines the type and term of permissible investments.

III. Scope:
This policy refers to the investment of all funds specifically excluding the investment of employees' retirement funds and post-employment benefit funds. Proceeds from bond issues as well as separate foundation or endowment assets are not specifically addressed in this policy.

Consolidation (though no co-mingling) of funds for investment purposes shall occur except for cash in certain restricted and special funds. The purpose of this is to maximize earnings potential, increase efficiencies with regard to investment pricing, safekeeping and administration. Investment income is allocated to various funds dependent on their respective and proportional participation and in accordance with general accepted accounting principles (GAAP).

The Town of Waterford segregates individual endowments made to the Town over time to distinguish them from Town operating and administrative funds. The Town has the option to choose an outside investment manager to handle these funds or may handle them internally.

IV. General Objectives:
The primary objectives of the Town of Waterford Investment activities shall be safety, liquidity and yield. There may be other factors, which can influence investing decisions but none that would violate the inherent principles of safety, liquidity and yield.

1. Safety:

Safety of principal is the top objective of the Town of Waterford's investment program. Preservation of capital is the foremost objective in the overall portfolio. The methods of preserving capital are through limiting credit risk and interest rate risk.

A. Credit Risk including Concentration Risk:

Credit risk can be defined as the potential loss due to failure of the security issuer or backer. Pre-qualifying institutions with which the Town may do business limit credit risk. This authorization process will be defined in a later section.

1) Credit risk is also lessened by limiting the type of acceptable investments by type of financial vehicle or security, which the Town is authorized to invest in. This is governed by Connecticut General Statutes.
2) Credit Risk can also be limited by avoiding concentration risk in a portfolio e.g. having too much of one type of security or one institutional issuer or backer. The explicitly stated exception is the Connecticut Short-Term Investment Fund, which is a short-term fund rated AAA by Standard and Poors and run by the Treasurer of the State of Connecticut. The Connecticut Short-Term Investment Fund ("STIF") represents a diverse pool of assets and underlying investments. The Treasurer, in coordination with the Finance Department, will set up credit/concentration limits for each institution the Town of Waterford does business with in a separate document. Those credit limits shall be reviewed from time to time.
3) Credit risk also involves pre-qualifying and authorizing transactions with broker/dealers, intermediaries and advisors who do business with the Town.

B. Interest Rate Risk:

1) The Town of Waterford will minimize interest rate risk, which is the risk that the market value of the securities will fall due to changes in the market interest rates by structuring the investment portfolio so that the securities mature to meet cash requirements for ongoing operations, avoiding the need to sell securities on the open market prior to maturity.
2) Investing in short-term securities, money market funds or similar investment pools and limiting the average maturity in the portfolio in accordance with this policy will minimize interest Rate Risk.
3) This policy does not expressly state when the Treasurer may move the portfolio into fixed or floating rate securities that would be impacted by interest rates, as that is a market condition or trend left to the expertise and discretion of the Treasurer. The Treasurer would be expected, in strategizing, to react to market conditions to make investments that are prudent and without incurring unnecessary interest rate swings. Further, the Treasurer must adjust investments due to the seasonal nature of the Town's cash flow needs.

2. Liquidity:

The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated, including express seasonal needs. This is accomplished by structuring the portfolio so that securities mature concurrent with cash needs to meet anticipated demands. Further, since all cash demands cannot always be anticipated, the portfolio should consist of securities with active secondary or resale markets. Alternatively, a portfolio in parts or its entirety may be invested in money market mutual funds or local government investment pools that offer same-day liquidity for short-term funds. It is a pre-requisite that all investment vehicles meet Connecticut General Statute standards, regardless of liquidity.

3. Yield:

The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs. Return on investment is of secondary importance to the primary importance of safety and liquidity as described above. The portfolio should be limited to low risk securities. These securities should earn a fair return relative to the risk being assumed. Securities should be held to maturity with the following express exceptions:

1) A security with declining credit may be sold early to minimize potential loss of principal.
2) A security purchase and sale that would improve the quality, yield or target duration in the portfolio. (Security purchase and sale means trading one investment for another investment, not the "swap" connoted as a derivative product. Derivatives are not allowed in the portfolio.
3) Unforeseen liquidity needs of the portfolio requiring that the security be sold.

4. Maximum Maturities:

The maximum maturity value of all investments exceeding 2 years shall not be more than 5% of the total budget for current Fiscal Year. The average weighted maturity of all investments exceeding 2 years shall not be more than 5 years and no more than 50% of the maturity value of those investments may exceed 5 years in duration.

5. Foreign Currency Risk:

The Town does not and will not invest in any foreign investment pursuant to statute. The Town does not accept payment for Town services in any foreign currency, only US dollars. The Town of Waterford will not engage in any foreign currency risk.

6. Local Considerations:

Where possible, funds may be invested for the betterment of the local economy or that of local entities within the State. The Town of Waterford may accept a proposal from an eligible institution, which provides for a reduced rate of interest provided that such institution documents the use of deposited funds for community development projects.

This type of proposal would require the express approval of relevant Boards (both Selectmen and Finance Boards). In addition, the Treasurer would take into consideration any advice of the Director of Finance.

V. Standards of Care:

1. Prudence

The standard to be used by investment officials shall be the "uniform prudent investor act" standard and shall be applied in the context of managing an overall portfolio. Investment officers acting in accordance with written procedures and this investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and the liquidity and the sale of securities are carried out in accordance with the terms of this policy.

2. Ethics and Conflicts of Interest

Town officials and town employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program or that could impair their ability to make impartial decisions. Employees and officials shall disclose any material interests in financial institutions with which they conduct business. They shall further disclose any personal financial/ investment positions that could be related to the performance of the investment portfolio. Employees and officials are prohibited from undertaking personal investment transactions with the same individual with which business is conducted on behalf of the Town of Waterford.

3. Delegation of Authority

Authority to manage the investment program is granted to the Treasurer of the Town of Waterford by provision of the following CT General Statutes: CGS 7-400. The Treasurer (Investment Officer) shall act in accordance with established written procedures and internal controls for the operation of the investment program consistent with the Town's investment policy. Procedures should include references to: safekeeping, delivery vs. payment, investment accounting, repurchase agreements, wire transfer agreements and collateral/ depository agreements. No person may engage in an investment transaction except as provided under the terms of this policy and the procedures. The investment officer shall be responsible for all investment transactions undertaken and shall establish a system of controls with the cooperation of the Director of Finance of the Town of Waterford to regulate the activities of subordinate officials.

In the event of an absence, the Treasurer may expressly transfer specific powers and responsibilities to an appropriate person in the Finance Office, either the Director or Staff Accountant. However, that transfer must be made in writing (or electronically) and state specifically the time and duration of the transfer powers. The Director and Staff Accountant during that period would be bound by all the same rules and standards to which the Treasurer would be subject en absentia. Further, the Director of Finance and

Staff Accountant must report all actions and transactions to the Treasurer upon the Treasurer's return.

VI. Authorized Financial Institutions, Depositories and Broker/Dealers

1. Authorized Financial Institutions, Depositories and Broker/Dealers

A list will be maintained of financial institutions and depositories authorized to provide investment services. In addition, a list will be maintained of approved security broker/dealers selected by creditworthiness (e.g. a minimum capital requirement of $10,000,000 and at least five years of operation). These may include "primary" dealers or regional dealers that qualify under the Securities and Exchange Commission (SEC) Rule 15C3-1 (uniform net capital rule). All financial institutions and broker/dealers who desire to become qualified for investment transactions must supply the following as appropriate:

- Audited financial statements demonstrating compliance with state and federal capital adequacy guidelines
- Proof of Financial Industry Regulatory Authority (FINRA) certification (not applicable to Certificate of Deposit or Bank money fund counter parties)
- Proof of state registration
- Completed broker/dealer questionnaire (not applicable to Certificate of deposit or bank money fund counter parties).
- Certification of having read and understood and agree to comply with the Town's investment policy.
- Evidence of adequate insurance coverage.

An annual review of the financial condition and registration of all qualified financial institutions and broker/dealers will be conducted by the Treasurer in coordination with the Director of Finance.

2. Minority and Community Financial Institutions:

From time to time, the Treasurer may choose to invest in instruments offered by minority and community financial institutions. In such situations, a waiver to certain parts of the criteria listed above may be granted. All terms and relationships will be fully disclosed prior to purchase and will be reported to the appropriate entity on a consistent basis and should be consistent with state or local law. These types of investment purchases would require the express approval of relevant Boards (both Selectmen and Finance Boards). In addition, the Treasurer would take into account any advice of the Director of Finance.

VII. Safekeeping and Custody

1. *Delivery vs. Payment*

All trades of marketable securities will be executed by delivery vs. payment (DVP) to ensure that securities are deposited in an eligible financial institution prior to release of funds.

2. *Safekeeping*

Securities will be held by an independent third party custodian selected by the Town or accepted by the Town, evidenced by safekeeping receipts in the Town of Waterford's name. The safekeeping institution shall annually provide a copy of their most recent report on internal controls.

3. Internal Controls

The Treasurer/Investment Officer is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the Town of Waterford are protected from loss, theft or misuse. Details of the internal control system are documented in this investment procedures policy which shall be reviewed and updated periodically as needed. The internal control structure shall be designed to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognizes that 1) the cost of the control should not exceed the benefits likely to be derived and 2) the valuation of costs and benefits requires estimates and judgments by management.

The internal controls structure includes the following points:

- Control of collusion
- Separation of transaction authority from accounting and record keeping
- Custodial safekeeping
- Avoidance of physical delivery securities
- Clear delegation of authority to subordinate staff members
- Printed confirmation of transactions for investments and wire transfers authorizations of wire transfers
- The wire transfer agreement with the lead bank and third-party custodian which is usually required by the bank.

The Director of Finance shall establish a process for an annual independent review by an external auditor to assure compliance with policies and procedures or alternatively, compliance should be assured through Town of Waterford's annual independent audit.

VII. Suitable and Authorized Investment

Investment Types:

The Town of Waterford investments are consistent with and in accordance with Connecticut General Statutes Please refer to the CGS 7-400, 403a, 362, which delineates the parameters of the Town of Waterford's investment activities.

Collateralization:
Collateralization for Town of Waterford investments is consistent and in accordance with Connecticut General Statute 36a-336.

Repurchase Agreements:
Repurchase agreements for the Town of Waterford should be consistent and in accordance with Connecticut General Statute 7-400. Additionally, repurchase agreements should follow the required need for collateral that is put aside to back up any repurchase agreement. The amount of collateral depends on the type of collateral that is pledged (Treasuries, Ginny Mae's etc.).

VIII. Investment Parameters

Diversification:
Investments shall conform to state statute and further be diversified by:

- Limiting investments to avoid over concentration from a specific issuer or business sector (excluding U.S. Treasury securities and the State of Connecticut Short-Term Investment Fund also known as "STIF")
- Limiting investments in securities that have higher credit risks
- Investing in securities with varying maturities (the exception being keeping the portfolio in daily funds which are completely liquid)
- Making sure at least a portion of funds is liquid enough to meet ongoing obligations of the Town of Waterford.
- Appropriate portfolio diversification should also take into account the seasonality of the Town of Waterford's funds and invested to complement that cash cycle.

Maturity:

- All maturities must conform to state statute.
- With the exception of the U.S. Treasury or the Connecticut Short-Term Investment Fund, no issuer of a securities or money fund may make up more than 15% of the Town's portfolio at any given time and perceived concentrations of risk should be avoided.
- There must always be funds invested on a daily basis to ensure liquidity since cash forecasting cannot always accurately predict all calls on the Town's financial needs.
- When contemplating an investment, the Treasurer must look at two or more sources (institutions) before placing money.

IX. Reporting

Methods

The Treasurer shall prepare an investment report at least quarterly including a management summary that provides an analysis of the status of the current investment portfolio. This management summary will be prepared in a timely manner and will be prepared in a way that will allow comparison to the Town's investment policy. The report should be provided to the Board of Selectmen of the Town of Waterford, the Board of Finance and the Representative Town Meeting as well as others upon request.

The report should show where the portfolio is currently placed (by institution) and the revenue generated during the quarterly period. Individual transactions will be available for audit.

Performance Standards:

The investment portfolio will be managed in accordance with the parameters specified within this policy. The portfolio should obtain a market average rate of return during the market/economic environment. The standard benchmark for determining whether market yields are being achieved will be the yields of the State Treasurer's Investment Fund (STIF).

X. Policy Consideration

Any investment currently held that does not meet the guidelines of this policy shall be exempted from the requirements of this policy. At maturity or liquidation, such monies shall be reinvested only as provided by this policy.

XI. Approval of Investment Policy

The investment policy shall be formally approved by the Board of Finance and Treasurer and reviewed annually. The opinions and advice of the Director of Finance will be included in the review.

Adopted: November 12, 2008
Revision Draft: July 12, 2022

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FIFTEEN ROPE FERRY ROAD
WATERFORD, CT 06385-2886

Town of Waterford

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

July 6, 2022

Mr. Glenn Patterson
Chairman
Board of Finance
15 Rope Ferry Road
Waterford, CT 06385

Dear Chairman Patterson,

The Board of Selectmen, at their meeting on Tuesday, July 05, 2022 voted to approve the following request for an Inter-~~Department~~ Out of Series Transfer;.

Fire Services- To consider and act on the following request for a FY22 Out of Series Transfer from the Director of Fire Services, Michael Howley, in the amount of $12,500.

Therefore, I respectfully request that you consider and act on this requests. I have attached pertinent back up material from the designated department.

Sincerely,

Robert Brule

Robert Brule
First Selectman

cc: Kimberly Allen, Director of Finance

TOWN OF WATERFORD
TRANSFER REQUEST FORM

Out of Series Transfer Request

FY22

Fire Services
DEPARTMENT

Line No.	Org. Code	Object Code	Object Description	APPROVED Budget Amount	CURRENT Available Budget	ACCOUNT INCREASE	ACCOUNT DECREASE	REVISED Available Budget
1	10123	51120	Inspection	$ 78,566	$ (11,811)	$ 12,500		$ 689
2	10123	54218	Firefighter Equipment	$ 35,000	$ 14,897		$ (12,500)	$ 2,397
								$ -
								$ -
								$ -
								$ -
					TOTAL	12,500.00	(12,500.00)	

Explanation

1-2 This overage is due to FY22 retirement

emailed
Department Head

Date 6/30/22

Kim Allen
Director of Finance

Date 7/1/22

BOS
First Selectman

Date 7/5/22

Commission/Board Approval

Date

revised 9/9/20

FOR 2022 13

ACCOUNTS FOR: 101 GENERAL FUND

10123 FIRE SERVICES

Account	Description	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
10123 51110	ADMINISTRATION	222,985.00	0.00	222,985.00	193,018.98	0.00	29,966.02	86.6%
10123 51120	INSPECTION	78,566.00	0.00	78,566.00	114,854.26	0.00	-36,288.26	146.2%*
10123 51210	CLERICAL AND TECHNICAL	142,330.00	-5,000.00	137,330.00	143,275.74	0.00	-5,945.74	104.3%*
10123 51240	EDUCATIONAL INCENTIVE	20,430.00	0.00	20,430.00	17,620.00	0.00	2,810.00	86.2%
10123 51410	FIRE FIGHTING	1,413,050.00	-90,000.00	1,323,050.00	1,268,899.14	0.00	54,150.86	95.9%
10123 51411	INCENTIVE PROGRAM STIPENDS	50,000.00	-25,000.00	25,000.00	17,276.00	0.00	7,724.00	69.1%
10123 51412	PART TIME FIREFIGHTING	0.00	0.00	0.00	0.00	0.00	0.00	.0%
10123 51440	DISPATCH	0.00	0.00	0.00	0.00	0.00	0.00	.0%
10123 51450	EXTRA DUTY	0.00	0.00	0.00	0.00	0.00	0.00	.0%
10123 51451	EXTRA DUTY REGULAR WAGES	0.00	0.00	0.00	0.00	0.00	0.00	.0%
10123 51810	OVERTIME	85,647.00	136,200.00	221,847.00	254,255.97	0.00	-32,408.97	114.6%*
10123 51830	TRAINING & EDUCATION	0.00	0.00	0.00	0.00	0.00	0.00	.0%
10123 51920	F.I.C.A.	153,997.00	0.00	153,997.00	143,313.50	0.00	10,683.50	93.1%
10123 52010	ADVERTISING	200.00	600.00	800.00	1,158.65	0.00	-358.65	144.8%*
10123 52020	POSTAGE	250.00	0.00	250.00	224.29	0.00	25.71	89.7%
10123 52030	PROFESSIONAL FEES	3,875.00	-1,000.00	2,875.00	2,594.35	0.00	280.65	90.2%
10123 52040	SERVICE CONT. AND REPAIRS	13,530.00	-3,760.00	9,770.00	6,875.69	154.07	2,740.24	72.0%
10123 52050	DUES,CONFERENCES & EDUCAT	45,000.00	-9,000.00	36,000.00	32,089.78	1,150.00	2,760.22	92.3%
10123 52060	PRINTING	0.00	50.00	50.00	13.15	0.00	36.85	26.3%
10123 52070	REIMBURSABLE EXPENSES	1,500.00	-250.00	1,250.00	413.96	0.00	836.04	33.1%

FOR 2022 13

ACCOUNTS FOR: 101 GENERAL FUND

Account	Description	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
10123 52080	TELEPHONE	17,035.00	300.00	17,335.00	15,654.43	3,329.35	-1,648.78	109.5%*
10123 52090	HEATING FUEL	0.00	0.00	0.00	0.00	0.00	0.00	.0%
10123 52100	ELECTRICITY	0.00	0.00	0.00	0.00	0.00	0.00	.0%
10123 52110	WATER	0.00	0.00	0.00	0.00	0.00	0.00	.0%
10123 52120	SEWER	0.00	0.00	0.00	0.00	0.00	0.00	.0%
10123 52290	PUBLIC SAFETY AWARENESS	2,500.00	0.00	2,500.00	2,240.97	0.00	259.03	89.6%
10123 52310	EXAMINATIONS	8,000.00	0.00	8,000.00	7,519.12	0.00	480.88	94.0%
10123 52320	RENTAL OF HYDRANTS	457,200.00	-3,500.00	453,700.00	338,104.62	112,702.38	2,893.00	99.4%
10123 52370	CLOTHING OR UNIFORM ALLOW	18,250.00	5,000.00	23,250.00	18,378.31	2,197.19	2,674.50	88.5%
10123 52371	FIRE POLICE	1,500.00	3,500.00	5,000.00	1,337.40	3,500.00	162.60	96.7%
10123 52372	INSURANCE	138,564.00	5,460.00	144,024.00	142,680.41	0.00	1,343.59	99.1%
10123 52373	LP GAS	3,500.00	0.00	3,500.00	3,228.40	0.00	271.60	92.2%
10123 52374	CABLE TELEVISION	7,500.00	0.00	7,500.00	6,583.78	994.64	-78.42	101.0%*
10123 52375	GROUND LADDER TESTING	5,825.00	1,400.00	7,225.00	7,177.00	0.00	48.00	99.3%
10123 52376	HYDRAULIC TESTING	2,500.00	5,000.00	7,500.00	4,811.61	0.00	2,688.39	64.2%
10123 52377	BREATHING APPARATUS TESTING	8,760.00	2,000.00	10,760.00	10,102.06	495.69	162.25	98.5%
10123 52378	BUILDING MAINTENANCE	85,000.00	-14,300.00	70,700.00	72,222.35	1,002.65	-2,525.00	103.6%*
10123 52379	HOSE TESTING AND REPAIRS	9,825.00	-6,200.00	3,625.00	0.00	0.00	3,625.00	.0%
10123 52387	PUMP TESTING SERVICES	4,000.00	0.00	4,000.00	1,200.00	0.00	2,800.00	30.0%
10123 52392	GENERATOR MAINTENANCE & REPAIR	4,225.00	16,200.00	20,425.00	15,288.78	4,506.07	630.15	96.9%
10123 52396	FF -PROTECTIVE CLOTHING	0.00	0.00	0.00	0.00	0.00	0.00	.0%
10123 53010	OFFICE SUPPLIES	1,500.00	0.00	1,500.00	496.39	76.72	926.89	38.2%

FOR 2022 13

ACCOUNTS FOR: 101 GENERAL FUND

Account	Description	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
10123 53020	OTHER SUPPLIES	18,000.00	-3,600.00	14,400.00	11,185.88	1,580.93	1,633.19	88.7%
10123 53021	CONSUMABLE SUPPLIES	7,500.00	-500.00	7,000.00	5,380.19	294.19	1,325.62	81.1%
10123 53070	AUTO REPAIRS	90,000.00	37,000.00	127,000.00	104,716.47	17,702.79	4,580.74	96.4%
10123 53090	FUELS AND LUBRICANTS	18,740.00	2,000.00	20,740.00	21,916.16	85.92	-1,262.08	106.1%*
10123 53110	COMPUTER SUPPLIES	3,000.00	-500.00	2,500.00	740.16	92.84	1,667.00	33.3%
10123 53111	FF PROTECTIVE CLOTHING	78,750.00	-37,000.00	41,750.00	37,707.84	894.91	3,147.25	92.5%
10123 53112	FIREFIGHTING SUPPLIES	10,000.00	0.00	10,000.00	5,345.29	280.18	4,374.53	56.3%
10123 53113	VOLUNTEER RESPONDER AWARDS	5,000.00	0.00	5,000.00	2,033.62	0.00	2,966.38	40.7%
10123 53114	MEDICAL SUPPLIES	10,000.00	0.00	10,000.00	5,192.44	339.27	4,468.29	55.3%
10123 54060	OFFICE EQUIPMENT	3,000.00	-800.00	2,200.00	500.29	200.00	1,499.71	31.8%
10123 54202	EQUIPMENT -FIRE INVESTIGATIONS	500.00	700.00	1,200.00	1,171.96	0.00	28.04	97.7%
10123 54207	SCBA REPLACEMENT BOTTLES	0.00	0.00	0.00	0.00	0.00	0.00	.0%
10123 54215	THERMAL CAMERAS -OSWEGATCHIE	0.00	0.00	0.00	0.00	0.00	0.00	.0%
10123 54216	MULTI-GAS METER	0.00	0.00	0.00	0.00	0.00	0.00	.0%
10123 54217	RESCUE SAWS	0.00	0.00	0.00	0.00	0.00	0.00	.0%
10123 54218	FIREFIGHTER EQUIPMENT	35,000.00	0.00	35,000.00	14,996.25	5,106.58	14,897.17	57.4%
10123 54219	EQUIPMENT STORAGE LOCKER	0.00	0.00	0.00	0.00	0.00	0.00	.0%
10123 54220	RADIO/EMERGENCY LIGHTS	10,000.00	0.00	10,000.00	9,158.11	519.34	322.55	96.8%
10123 54221	SERVICE TRUCK EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	.0%
10123 54222	RESCUE TRUCK EQUIPMENT	7,500.00	0.00	7,500.00	0.00	0.00	7,500.00	.0%
10123 54226	EQUIPMENT	22,000.00	-20,000.00	2,000.00	0.00	0.00	2,000.00	.0%
10123 54241	TELEPHONE SYSTEM -GOSHEN FIRE	0.00	0.00	0.00	0.00	0.00	0.00	.0%
TOTAL FIRE SERVICES		3,326,034.00	-5,000.00	3,321,034.00	3,062,953.75	157,205.71	100,874.54	97.0%

FOR 2022 13

ACCOUNTS FOR: 101 GENERAL FUND

	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
TOTAL GENERAL FUND	3,326,034.00	-5,000.00	3,321,034.00	3,062,953.75	157,205.71	100,874.54	97.0%
TOTAL EXPENSES	3,326,034.00	-5,000.00	3,321,034.00	3,062,953.75	157,205.71	100,874.54	

FOR 2022 13

	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
GRAND TOTAL	3,326,034.00	-5,000.00	3,321,034.00	3,062,953.75	157,205.71	100,874.54	97.0%

** END OF REPORT - Generated by Kimberly Allen **

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FIFTEEN ROPE FERRY ROAD
WATERFORD, CT 06385-2886

Town of Waterford

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

July 6, 2022

Mr. Glenn Patterson
Chairman
Board of Finance
15 Rope Ferry Road
Waterford, CT 06385

Dear Chairman Patterson,

The Board of Selectmen, at their meeting on Tuesday, June 21, 2022 voted to approve the following request for an Out of Series Transfer;

Rec & Parks- To consider and act on the following request for an Out of Series Transfer from the Director of Recreation & Parks, Brian Flaherty, in the amount of $3,500.

Therefore, I respectfully request that you consider and act on this requests. I have attached pertinent back up material from the designated department.

Sincerely,

Robert Brule

Robert Brule
First Selectman

cc: Kimberly Allen, Director of Finance

TOWN OF WATERFORD
TRANSFER REQUEST FORM

Out of Series Transfer Request

REC & PARK
DEPARTMENT

Line No.	Org. Code	Object Code	Object Description	APPROVED Budget Amount	CURRENT Available Budget	ACCOUNT INCREASE	ACCOUNT DECREASE	REVISED Available Budget
1	10137	53080	MAINTENANCE OF VEHICLES	20,750.00	(9,943.65)	3,500		(6,444)
2	10137	51620	RECREATION PROGRAMS	342,991.00	36,779.77		(3,500)	33,280
3								0
4								0
5								0
6								0
7								0
8								0
9								0
10								0
								0
								0
					TOTAL	3,500	(3,500)	

Explanation

Funds are available in 51620 due to programs that were cancelled or reduced due to COVID.

The shortage in 53080 was due to unexpected vehicle repairs.

Brian Flaherty
Department Head

6/3/2022
Date

Kim Allen
Director of Finance

6/6/2022
Date

BOS
First Selectman

6/21/22
Date

Commission/Board Approval

Date

FOR 2022 13

ACCOUNTS FOR: 101 GENERAL FUND

10137 RECREATION AND PARKS

Account	Description	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
10137 51110	ADMINISTRATION	193,599.00	0.00	193,599.00	180,138.05	0.00	13,460.95	93.0%
10137 51210	CLERICAL AND TECHNICAL	88,917.00	0.00	88,917.00	81,747.74	0.00	7,169.26	91.9%
10137 51220	CUSTODIAL	19,762.00	0.00	19,762.00	17,879.74	0.00	1,882.26	90.5%
10137 51450	EXTRA DUTY	0.00	0.00	0.00	0.00	0.00	0.00	.0%
10137 51451	EXTRA DUTY REGULAR WAGES	0.00	0.00	0.00	0.00	0.00	0.00	.0%
10137 51610	PARKS MAINTENANCE	383,325.00	0.00	383,325.00	351,615.80	0.00	31,709.20	91.7%
10137 51620	RECREATION PROGRAMS	342,991.00	0.00	342,991.00	306,211.23	0.00	36,779.77	89.3%
10137 51630	SUMMER JOBS FOR MINORS	0.00	0.00	0.00	0.00	0.00	0.00	.0%
10137 51810	OVERTIME	20,376.00	0.00	20,376.00	20,845.82	0.00	-469.82	102.3%*
10137 51910	FRINGE BENEFITS	8,171.00	0.00	8,171.00	7,468.59	0.00	702.41	91.4%
10137 51920	F.I.C.A.	80,871.00	0.00	80,871.00	70,793.40	0.00	10,077.60	87.5%
10137 52010	ADVERTISING	2,760.00	0.00	2,760.00	0.00	0.00	2,760.00	.0%
10137 52020	POSTAGE	6,100.00	700.00	6,800.00	6,330.62	0.00	469.38	93.1%
10137 52040	SERVICE CONT. AND REPAIRS	36,606.00	1,000.00	37,606.00	36,727.23	42.81	835.96	97.8%
10137 52050	DUES,CONFERENCES & EDUCATION	3,650.00	0.00	3,650.00	1,625.00	0.00	2,025.00	44.5%
10137 52060	PRINTING	0.00	0.00	0.00	0.00	0.00	0.00	.0%
10137 52070	REIMBURSABLE EXPENSES	150.00	0.00	150.00	0.00	0.00	150.00	.0%
10137 52080	TELEPHONE	2,848.00	0.00	2,848.00	2,459.30	163.07	225.63	92.1%
10137 52090	HEATING FUEL	0.00	6,691.00	6,691.00	2,690.20	0.00	4,000.80	40.2%
10137 52100	ELECTRICITY	0.00	11,163.00	11,163.00	1,575.49	0.00	9,587.51	14.1%

FOR 2022 13

ACCOUNTS FOR: 101 GENERAL FUND

Account	Description	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
10137 52110	WATER	0.00	4,420.00	4,420.00	2,519.91	0.00	1,900.09	57.0%
10137 52120	SEWER	0.00	2,775.00	2,775.00	1,563.00	0.00	1,212.00	56.3%
10137 52206	TRANSFER TO WATERFORD WEEK FUN	4,750.00	0.00	4,750.00	4,750.00	0.00	0.00	100.0%
10137 52380	PROGRAMS	42,387.00	-1,700.00	40,687.00	26,436.70	217.33	14,032.97	65.5%
10137 52390	CO-SPONSORED PROGRAMS	39,294.00	0.00	39,294.00	29,606.00	0.00	9,688.00	75.3%
10137 52420	MAINTENANCE OF PROPERTY	106,335.00	-25,049.00	81,286.00	85,745.35	11,680.72	-16,140.07	119.9%*
10137 53010	OFFICE SUPPLIES	1,363.00	1,000.00	2,363.00	2,288.70	0.00	74.30	96.9%
10137 53020	OTHER SUPPLIES	30,636.00	-1,000.00	29,636.00	30,500.52	0.00	-864.52	102.9%*
10137 53080	MAINTENANCE VEHICLES	20,750.00	0.00	20,750.00	30,693.65	0.00	-9,943.65	147.9%*
10137 53090	FUELS AND LUBRICANTS	12,693.00	0.00	12,693.00	11,794.02	0.00	898.98	92.9%
10137 54020	EQUIPMENT	1,825.00	0.00	1,825.00	0.00	0.00	1,825.00	.0%
TOTAL RECREATION AND PARKS		1,450,159.00	0.00	1,450,159.00	1,314,006.06	12,103.93	124,049.01	91.4%
TOTAL GENERAL FUND		1,450,159.00	0.00	1,450,159.00	1,314,006.06	12,103.93	124,049.01	91.4%
TOTAL EXPENSES		1,450,159.00	0.00	1,450,159.00	1,314,006.06	12,103.93	124,049.01	

8

FIFTEEN ROPE FERRY ROAD
WATERFORD, CT 06385-2886

Town of Waterford

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

July 6, 2022

Mr. Glenn Patterson
Chairman
Board of Finance
15 Rope Ferry Road
Waterford, CT 06385

Dear Chairman Patterson,

The Board of Selectmen, at their meeting on Tuesday, June 21, 2022 voted to approve the following request for an Out of Series Transfer;

Rec & Parks- To consider and act on the following request for an Out of Series Transfer from the Director of Recreation & Parks, Brian Flaherty, in the amount of $1,500.

Therefore, I respectfully request that you consider and act on this requests. I have attached pertinent back up material from the designated department.

Sincerely,

Robert Brule

Robert Brule
First Selectman

cc: Kimberly Allen, Director of Finance

TOWN OF WATERFORD
TRANSFER REQUEST FORM
Out of Series Transfer Request

RECREATION & PARK
DEPARTMENT

Line No.	Org. Code	Object Code	Object Description	APPROVED Budget Amount	CURRENT Available Budget	ACCOUNT INCREASE	ACCOUNT DECREASE	REVISED Available Budget
1	10137	53080	MAINTENANCE OF VEHICLES	20,750.00	(9,943.65)	1,500		(8,444)
2	10137	51620	RECREATION PROGRAMS	342,991.00	32,480.66		(1,500)	30,981
3								0
4								0
5								0
6								0
7								0
8								0
9								0
10								0
								0
								0
					TOTAL	1,500	(1,500)	

Explanation

Brian Flaherty
Department Head

6/9/2022
Date

Kim Allen
Director of Finance

6/10/2022
Date

BOS
First Selectman

6/21/22
Date

Commission/Board Approval

Date

revised 9/9/20

FOR 2022 13

ACCOUNTS FOR: 101 GENERAL FUND

10137 RECREATION AND PARKS

Account	Description	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
10137 51110	ADMINISTRATION	193,599.00	0.00	193,599.00	183,865.32	0.00	9,733.68	95.0%
10137 51210	CLERICAL AND TECHNICAL	88,917.00	0.00	88,917.00	83,491.40	0.00	5,425.60	93.9%
10137 51220	CUSTODIAL	19,762.00	0.00	19,762.00	18,269.81	0.00	1,492.19	92.4%
10137 51450	EXTRA DUTY	0.00	0.00	0.00	0.00	0.00	0.00	.0%
10137 51451	EXTRA DUTY REGULAR WAGES	0.00	0.00	0.00	0.00	0.00	0.00	.0%
10137 51610	PARKS MAINTENANCE	383,325.00	0.00	383,325.00	358,831.42	0.00	24,493.58	93.6%
10137 51620	RECREATION PROGRAMS	342,991.00	0.00	342,991.00	310,510.34	0.00	32,480.66	90.5%
10137 51630	SUMMER JOBS FOR MINORS	0.00	0.00	0.00	0.00	0.00	0.00	.0%
10137 51810	OVERTIME	20,376.00	0.00	20,376.00	21,795.81	0.00	-1,419.81	107.0%*
10137 51910	FRINGE BENEFITS	8,171.00	0.00	8,171.00	7,468.59	0.00	702.41	91.4%
10137 51920	F.I.C.A.	80,871.00	0.00	80,871.00	72,135.82	0.00	8,735.18	89.2%
10137 52010	ADVERTISING	2,760.00	0.00	2,760.00	0.00	0.00	2,760.00	.0%
10137 52020	POSTAGE	6,100.00	700.00	6,800.00	6,438.63	0.00	361.37	94.7%
10137 52040	SERVICE CONT. AND REPAIRS	36,606.00	1,000.00	37,606.00	36,807.23	42.81	755.96	98.0%
10137 52050	DUES,CONFERENCES & EDUCATION	3,650.00	0.00	3,650.00	1,625.00	0.00	2,025.00	44.5%
10137 52060	PRINTING	0.00	0.00	0.00	0.00	0.00	0.00	.0%
10137 52070	REIMBURSABLE EXPENSES	150.00	0.00	150.00	0.00	0.00	150.00	.0%
10137 52080	TELEPHONE	2,848.00	0.00	2,848.00	2,459.30	163.07	225.63	92.1%
10137 52090	HEATING FUEL	0.00	6,691.00	6,691.00	2,690.20	0.00	4,000.80	40.2%
10137 52100	ELECTRICITY	0.00	11,163.00	11,163.00	1,575.49	0.00	9,587.51	14.1%

FOR 2022 13

ACCOUNTS FOR: 101 GENERAL FUND

Account	Description	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
10137 52110	WATER	0.00	4,420.00	4,420.00	2,519.91	0.00	1,900.09	57.0%
10137 52120	SEWER	0.00	2,775.00	2,775.00	1,563.00	0.00	1,212.00	56.3%
10137 52206	XFER TO COMMUNITY EVENTS FUND	4,750.00	0.00	4,750.00	4,750.00	0.00	0.00	100.0%
10137 52380	PROGRAMS	42,387.00	-1,700.00	40,687.00	26,436.70	217.33	14,032.97	65.5%
10137 52390	CO-SPONSORED PROGRAMS	39,294.00	0.00	39,294.00	29,606.00	0.00	9,688.00	75.3%
10137 52420	MAINTENANCE OF PROPERTY	106,335.00	-25,049.00	81,286.00	85,745.35	11,680.72	-16,140.07	119.9%*
10137 53010	OFFICE SUPPLIES	1,363.00	1,000.00	2,363.00	2,288.70	0.00	74.30	96.9%
10137 53020	OTHER SUPPLIES	30,636.00	-1,000.00	29,636.00	30,500.52	0.00	-864.52	102.9%*
10137 53080	MAINTENANCE VEHICLES	20,750.00	0.00	20,750.00	30,693.65	0.00	-9,943.65	147.9%*
10137 53090	FUELS AND LUBRICANTS	12,693.00	0.00	12,693.00	13,003.31	0.00	-310.31	102.4%*
10137 54020	EQUIPMENT	1,825.00	0.00	1,825.00	0.00	0.00	1,825.00	.0%
TOTAL RECREATION AND PARKS		1,450,159.00	0.00	1,450,159.00	1,335,071.50	12,103.93	102,983.57	92.9%
TOTAL GENERAL FUND		1,450,159.00	0.00	1,450,159.00	1,335,071.50	12,103.93	102,983.57	92.9%
TOTAL EXPENSES		1,450,159.00	0.00	1,450,159.00	1,335,071.50	12,103.93	102,983.57	

TOWN OF WATERFORD
TRANSFER REQUEST FORM
Out of Series Transfer Request

YEAR-END
DEPARTMENT

FY22 YEAR-END

Line No.	Org. Code	Object Code	Object Description	APPROVED Budget Amount	CURRENT Available Budget	ACCOUNT INCREASE	ACCOUNT DECREASE	REVISED Available Budget
1	10101	51110	ADMINISTRATION	71,061.00	(1,881.19)	1,882.00		0.81
2	10101	51920	FICA	14,210.00	(1.44)	2.00		0.56
3	10101	53020	OTHER SUPPLIES	150.00	(7.13)	8.00		0.87
4	10101	51010	ELECTED OFFICIALS	110,837.00	1,531.76		(1,530.00)	1.76
5	10101	52030	PROFESSIONAL FEES	25,260.00	1,031.40		(362.00)	669.40
6								0.00
7	10111	52100	ELECTRICITY	343,343.00	(17,489.30)	17,490.00		0.70
8	10111	52110	WATER	12,186.00	(5,482.94)	5,483.00		0.06
9	10111	52090	FUEL OIL	129,061.00	15,994.09		(15,000.00)	994.09
10	10111	51140	FACILITIES COORDINATOR	76,500.00	4,387.85		(4,000.00)	387.85
11	10111	52120	SEWER	21,775.00	3,602.53		(3,000.00)	602.53
12	10111	52040	SERVICE CONTRACTS	169,860.00	2,842.67		(973.00)	1,869.67
13								0.00
14	10129	54020	EQUIPMENT	9,710.00	(452.43)	453.00		0.57
15	10129	53220	MARINE PATROL	3,700.00	1,471.97		(453.00)	1,018.97
16								0.00
17	10130	51210	CLERICAL & TECHNICAL	149,076.00	(567.17)	568.00		0.83
18	10130	52040	SERVICE CONTRACTS	58,000.00	2,536.83		(568.00)	1,968.83
19								0.00
20	10145	52030	PROFESSIONAL FEES	91,852.00	(3,591.91)	3,592.00		0.09
21	10145	51920	FICA	14,243.00	3,469.99		(3,000.00)	469.99
22	10145	52010	ADVERTISING	4,000.00	1,659.20		(592.00)	1,067.20
					TOTAL	29,478.00	(29,478.00)	

Explanation

VARIOUS YEAR-END TRANSFERS TO CLEAR DEFICITS IN PREPARATION FOR ANNUAL AUDIT.

Kim Allen
Department Head

7/12/2022
Date

Kim Allen
Director of Finance

7/12/2022
Date

First Selectman

Date

Commission/Board Approval

Date

FOR 2022 13

ACCOUNTS FOR: 101 GENERAL FUND

Account	Description	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
10101 FIRST SELECTMEN								
10101 51010	ELECTED OFFICIALS	110,837.00	0.00	110,837.00	109,305.24	0.00	1,531.76	98.6%
10101 51020	ELECTED SELECTMEN	3,780.00	0.00	3,780.00	3,710.88	0.00	69.12	98.2%
10101 51110	ADMINISTRATION	71,061.00	0.00	71,061.00	72,942.19	0.00	-1,881.19	102.6%*
10101 51210	CLERICAL AND TECHNICAL	75.00	0.00	75.00	0.00	0.00	75.00	.0%
10101 51810	OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00	.0%
10101 51920	F.I.C.A.	14,210.00	0.00	14,210.00	14,211.44	0.00	-1.44	100.0%*
10101 52010	ADVERTISING	100.00	0.00	100.00	95.00	0.00	5.00	95.0%
10101 52020	POSTAGE	100.00	0.00	100.00	46.68	0.00	53.32	46.7%
10101 52030	PROFESSIONAL FEES	3,000.00	22,260.00	25,260.00	24,228.60	0.00	1,031.40	95.9%
10101 52040	SERVICE CONT. AND REPAIRS	0.00	0.00	0.00	1,287.89	78.05	-1,365.94	100.0%*
10101 52050	DUES,CONFERENCES & EDUCAT	400.00	1,360.00	1,760.00	5.00	0.00	1,755.00	.3%
10101 52070	REIMBURSABLE EXPENSES	700.00	0.00	700.00	0.00	0.00	700.00	.0%
10101 52080	TELEPHONE	0.00	380.00	380.00	0.00	0.00	380.00	.0%
10101 53020	OTHER SUPPLIES	150.00	0.00	150.00	157.13	0.00	-7.13	104.8%*
10101 53090	FUELS AND LUBRICANTS	900.00	0.00	900.00	712.99	0.00	187.01	79.2%
10101 53119	EMERGENCY EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	.0%
10101 54010	FURNITURE	0.00	0.00	0.00	0.00	0.00	0.00	.0%
TOTAL FIRST SELECTMEN		205,313.00	24,000.00	229,313.00	226,703.04	78.05	2,531.91	98.9%
TOTAL GENERAL FUND		205,313.00	24,000.00	229,313.00	226,703.04	78.05	2,531.91	98.9%
TOTAL EXPENSES		205,313.00	24,000.00	229,313.00	226,703.04	78.05	2,531.91	

FOR 2022 13

ACCOUNTS FOR: 101 GENERAL FUND

Account	Description	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
10111 BUILDING MAINTENANCE								
10111 51140	FACILITIES COORDINATOR	76,500.00	0.00	76,500.00	72,112.15	0.00	4,387.85	94.3%
10111 51810	OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00	.0%
10111 51910	FRINGE BENEFITS	75.00	0.00	75.00	62.50	0.00	12.50	83.3%
10111 51920	F.I.C.A.	5,858.00	0.00	5,858.00	5,390.21	0.00	467.79	92.0%
10111 52010	ADVERTISING	1,020.00	0.00	1,020.00	1,020.00	0.00	0.00	100.0%
10111 52040	SERVICE CONT. AND REPAIRS	171,360.00	-1,500.00	169,860.00	153,556.18	13,461.15	2,842.67	98.3%
10111 52090	FUEL OIL	129,061.00	0.00	129,061.00	113,066.91	0.00	15,994.09	87.6%
10111 52100	ELECTRICITY	343,343.00	0.00	343,343.00	360,832.30	0.00	-17,489.30	105.1%*
10111 52110	WATER	12,186.00	0.00	12,186.00	17,391.22	277.72	-5,482.94	145.0%*
10111 52120	SEWER	21,775.00	0.00	21,775.00	18,172.47	0.00	3,602.53	83.5%
10111 53020	OTHER SUPPLIES	8,000.00	0.00	8,000.00	7,752.69	0.00	247.31	96.9%
10111 55030	PUBLIC IMPROVEMENTS	9,692.00	1,500.00	11,192.00	11,175.16	0.00	16.84	99.8%
TOTAL BUILDING MAINTENANCE		778,870.00	0.00	778,870.00	760,531.79	13,738.87	4,599.34	99.4%
TOTAL GENERAL FUND		778,870.00	0.00	778,870.00	760,531.79	13,738.87	4,599.34	99.4%
TOTAL EXPENSES		778,870.00	0.00	778,870.00	760,531.79	13,738.87	4,599.34	

FOR 2022 13

ACCOUNTS FOR: 101 GENERAL FUND

10129 POLICE DEPARTMENT

Account	Description	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
10129 51110	ADMINISTRATION	496,902.00	39,000.00	535,902.00	532,494.70	0.00	3,407.30	99.4%
10129 51210	CLERICAL AND TECHNICAL	300,922.00	-58,254.00	242,668.00	237,393.54	0.00	5,274.46	97.8%
10129 51220	CUSTODIAL	46,098.00	-9,000.00	37,098.00	36,838.43	0.00	259.57	99.3%
10129 51420	PATROL	3,353,956.00	-15,000.00	3,338,956.00	3,256,214.73	0.00	82,741.27	97.5%
10129 51421	MARINE PATROL	23,350.00	0.00	23,350.00	17,754.36	0.00	5,595.64	76.0%
10129 51430	DETECTIVE	494,794.00	0.00	494,794.00	456,318.56	0.00	38,475.44	92.2%
10129 51435	COMMUNITY SERVICE OFFICER	136,857.00	-15,000.00	121,857.00	118,807.92	0.00	3,049.08	97.5%
10129 51450	EXTRA DUTY	0.00	0.00	0.00	3,054.75	0.00	-3,054.75	100.0%*
10129 51810	OVERTIME	145,838.00	24,000.00	169,838.00	166,774.74	0.00	3,063.26	98.2%
10129 51820	REPLACEMENT OVERTIME	360,508.00	26,000.00	386,508.00	352,539.57	0.00	33,968.43	91.2%
10129 51830	TRAINING & EDUCATION	137,702.00	-50,000.00	87,702.00	74,854.23	0.00	12,847.77	85.4%
10129 51910	FRINGE BENEFITS	0.00	0.00	0.00	0.00	0.00	0.00	.0%
10129 51920	F.I.C.A.	426,138.00	0.00	426,138.00	386,363.54	0.00	39,774.46	90.7%
10129 52010	ADVERTISING	500.00	0.00	500.00	278.35	0.00	221.65	55.7%
10129 52020	POSTAGE	2,000.00	0.00	2,000.00	774.65	0.00	1,225.35	38.7%
10129 52030	PROFESSIONAL FEES	11,000.00	2,500.00	13,500.00	12,043.70	675.00	781.30	94.2%
10129 52040	SERVICE CONT. AND REPAIRS	29,990.00	0.00	29,990.00	28,959.51	0.00	1,030.49	96.6%
10129 52050	DUES,CONFERENCES & EDUCATION	1,735.00	0.00	1,735.00	1,460.00	0.00	275.00	84.1%
10129 52060	PRINTING	1,200.00	0.00	1,200.00	124.56	0.00	1,075.44	10.4%
10129 52080	TELEPHONE	31,798.00	0.00	31,798.00	30,798.05	554.97	444.98	98.6%

FOR 2022 13

ACCOUNTS FOR: 101 GENERAL FUND

Account	Description	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
10129 52090	HEATING FUEL	0.00	0.00	0.00	0.00	0.00	0.00	.0%
10129 52100	ELECTRICITY	0.00	0.00	0.00	0.00	0.00	0.00	.0%
10129 52115	WATER & SEWER CHARGES	0.00	0.00	0.00	0.00	0.00	0.00	.0%
10129 52300	TRAINING,EDUCATION & EMER	85,500.00	0.00	85,500.00	75,151.84	0.00	10,348.16	87.9%
10129 52305	OSHA COMPLIANCE	8,700.00	-2,500.00	6,200.00	5,057.04	0.00	1,142.96	81.6%
10129 52370	CLOTHING OR UNIFORM ALLOW	80,665.00	0.00	80,665.00	80,579.38	0.00	85.62	99.9%
10129 52440	DATA PROCESSING SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	.0%
10129 52520	CRIMINAL JUSTICE PLANNER	13,520.00	0.00	13,520.00	13,520.00	0.00	0.00	100.0%
10129 53010	OFFICE SUPPLIES	1,000.00	-50.00	950.00	668.34	0.00	281.66	70.4%
10129 53020	OTHER SUPPLIES	7,000.00	50.00	7,050.00	7,042.40	0.00	7.60	99.9%
10129 53070	AUTO REPAIRS	32,000.00	900.00	32,900.00	31,958.96	0.00	941.04	97.1%
10129 53090	FUELS AND LUBRICANTS	65,572.00	0.00	65,572.00	65,813.28	0.00	-241.28	100.4%*
10129 53100	TIRES	10,325.00	2,199.00	12,524.00	12,517.85	0.15	6.00	100.0%
10129 53150	BUILDING MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.00	.0%
10129 53180	POLICE EQUIP. & SUPP.	39,908.00	-1,800.00	38,108.00	37,894.66	0.00	213.34	99.4%
10129 53210	SELECTIVE ENFORCEMENT	2,500.00	-999.00	1,501.00	1,500.00	0.00	1.00	99.9%
10129 53220	MARINE PATROL	4,000.00	-300.00	3,700.00	2,228.03	0.00	1,471.97	60.2%
10129 53260	DOG WARDEN SUPPLIES	60,000.00	0.00	60,000.00	60,000.00	0.00	0.00	100.0%
10129 53320	CHALLENGE	0.00	0.00	0.00	0.00	0.00	0.00	.0%
10129 54020	EQUIPMENT	9,710.00	0.00	9,710.00	10,162.43	0.00	-452.43	104.7%*
10129 54040	VEHICLES EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	.0%
TOTAL POLICE DEPARTMENT		6,421,688.00	-58,254.00	6,363,434.00	6,117,942.10	1,230.12	244,261.78	96.2%

FOR 2022 13

ACCOUNTS FOR: 101 GENERAL FUND

	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
TOTAL GENERAL FUND	6,421,688.00	-58,254.00	6,363,434.00	6,117,942.10	1,230.12	244,261.78	96.2%
TOTAL EXPENSES	6,421,688.00	-58,254.00	6,363,434.00	6,117,942.10	1,230.12	244,261.78	

FOR 2022 13

ACCOUNTS FOR: 101 GENERAL FUND

10130 PUBLIC WORKS

Account	Description	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
10130 51110	ADMINISTRATION	320,501.00	10,558.00	331,059.00	331,016.48	0.00	42.52	100.0%
10130 51130	ENGINEERING	5,558.00	-5,558.00	0.00	0.00	0.00	0.00	.0%
10130 51210	CLERICAL AND TECHNICAL	149,076.00	0.00	149,076.00	149,643.17	0.00	-567.17	100.4%*
10130 51450	EXTRA DUTY	0.00	0.00	0.00	0.00	0.00	0.00	.0%
10130 51451	EXTRA DUTY REGULAR WAGES	0.00	0.00	0.00	0.00	0.00	0.00	.0%
10130 51510	EQUIPMENT MAINTENANCE	358,379.00	0.00	358,379.00	353,367.05	0.00	5,011.95	98.6%
10130 51520	HIGHWAY MAINTENANCE	1,038,247.00	-186,952.00	851,295.00	833,854.79	0.00	17,440.21	98.0%
10130 51530	REFUSE COLL.& DISPOSAL	309,828.00	149,000.00	458,828.00	452,517.27	0.00	6,310.73	98.6%
10130 51540	SNOW REMOVAL	70,000.00	11,652.00	81,652.00	81,651.64	0.00	0.36	100.0%
10130 51810	OVERTIME	52,000.00	21,300.00	73,300.00	69,537.63	0.00	3,762.37	94.9%
10130 51910	FRINGE BENEFITS	12,355.00	0.00	12,355.00	11,356.51	501.45	497.04	96.0%
10130 51920	F.I.C.A.	177,171.00	0.00	177,171.00	161,834.75	0.00	15,336.25	91.3%
10130 52010	ADVERTISING	0.00	0.00	0.00	0.00	0.00	0.00	.0%
10130 52020	POSTAGE	440.00	0.00	440.00	430.68	0.00	9.32	97.9%
10130 52030	PROFESSIONAL FEES	90,000.00	3,856.00	93,856.00	80,618.41	12,598.18	639.41	99.3%
10130 52040	SERVICE CONT. AND REPAIRS	60,000.00	-2,000.00	58,000.00	38,378.44	17,084.73	2,536.83	95.6%
10130 52050	DUES,CONFERENCES & EDUCATION	1,657.00	2,190.00	3,847.00	3,846.00	0.00	1.00	100.0%
10130 52060	PRINTING	100.00	0.00	100.00	0.00	0.00	100.00	.0%
10130 52070	REIMBURSABLE EXPENSES	50.00	0.00	50.00	33.60	0.00	16.40	67.2%
10130 52090	FUEL OIL	0.00	0.00	0.00	0.00	0.00	0.00	.0%

FOR 2022 13

ACCOUNTS FOR: 101 GENERAL FUND

Account	Description	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
10130 52100	ELECTRICITY	0.00	0.00	0.00	0.00	0.00	0.00	.0%
10130 52110	WATER	0.00	0.00	0.00	0.00	0.00	0.00	.0%
10130 52400	MEAL ALLOWANCE	2,223.00	300.00	2,523.00	2,484.44	0.00	38.56	98.5%
10130 52410	STREET TREE MAINTENANCE	330.00	0.00	330.00	326.96	0.00	3.04	99.1%
10130 52450	SITE WORK	1,210.00	0.00	1,210.00	1,026.30	0.00	183.70	84.8%
10130 52460	STREET LIGHTING	110,000.00	-4,346.00	105,654.00	73,399.20	0.00	32,254.80	69.5%
10130 52470	SOLID WASTE DISPOSAL	870,000.00	0.00	870,000.00	784,794.92	84,426.64	778.44	99.9%
10130 52475	RECYCLING PROGRAM	250.00	0.00	250.00	0.00	0.00	250.00	.0%
10130 52500	OPTIONS AND RIGHTS OF WAY	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00	.0%
10130 52510	RENTAL OF EQUIPMENT	24,000.00	0.00	24,000.00	23,023.00	0.00	977.00	95.9%
10130 52531	LANDFILL CAP MAINTENANCE	23,800.00	0.00	23,800.00	18,087.50	5,662.50	50.00	99.8%
10130 53010	OFFICE SUPPLIES	325.00	0.00	325.00	323.53	0.00	1.47	99.5%
10130 53030	OPERATIONAL SUPPLIES	17,000.00	5,000.00	22,000.00	18,615.26	1,022.89	2,361.85	89.3%
10130 53050	ENGINEERING EQUIP.&SUPPLIES	300.00	0.00	300.00	205.91	0.00	94.09	68.6%
10130 53070	AUTO REPAIRS	150,000.00	65,000.00	215,000.00	207,343.55	5,383.78	2,272.67	98.9%
10130 53090	FUELS AND LUBRICANTS	180,000.00	0.00	180,000.00	159,553.05	0.00	20,446.95	88.6%
10130 53100	TIRES	35,000.00	0.00	35,000.00	30,000.78	2,253.94	2,745.28	92.2%
10130 53240	REFUSE DISPOSAL MATERIALS	0.00	0.00	0.00	0.00	0.00	0.00	.0%
10130 53250	TRAFFIC CONTROL MATERIALS	30,000.00	0.00	30,000.00	4,016.04	1,370.78	24,613.18	18.0%
10130 53300	HIGHWAY MATERIALS	225,000.00	-70,000.00	155,000.00	93,857.85	50,721.25	10,420.90	93.3%
10130 54050	AUTOMOTIVE EQUIPMENT	71,656.00	0.00	71,656.00	71,565.78	0.42	89.80	99.9%
10130 54060	OFFICE EQUIPMENT	1,500.00	0.00	1,500.00	1,200.97	0.00	299.03	80.1%

FOR 2022 13

ACCOUNTS FOR: 101 GENERAL FUND

	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
10130 55010 TOWN AID ROADS IMPROVED	320,698.00	0.00	320,698.00	234,347.55	84,558.21	1,792.24	99.4%
TOTAL PUBLIC WORKS	4,709,654.00	0.00	4,709,654.00	4,292,259.01	265,584.77	151,810.22	96.8%
TOTAL GENERAL FUND	4,709,654.00	0.00	4,709,654.00	4,292,259.01	265,584.77	151,810.22	96.8%
TOTAL EXPENSES	4,709,654.00	0.00	4,709,654.00	4,292,259.01	265,584.77	151,810.22	

FOR 2022 13

ACCOUNTS FOR: 101 GENERAL FUND

Account	Description	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
10145 HUMAN RESOURCES								
10145 51110	ADMINISTRATION	125,548.00	-66,515.67	59,032.33	60,416.95	0.00	-1,384.62	102.3%*
10145 51210	CLERICAL AND TECHNICAL	60,639.00	27,963.67	88,602.67	88,454.65	0.00	148.02	99.8%
10145 51810	OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00	.0%
10145 51910	FRINGE BENEFITS	0.00	0.00	0.00	0.00	0.00	0.00	.0%
10145 51920	F.I.C.A.	14,243.00	0.00	14,243.00	10,773.01	0.00	3,469.99	75.6%
10145 52010	ADVERTISING	4,000.00	0.00	4,000.00	2,340.80	0.00	1,659.20	58.5%
10145 52020	POSTAGE	832.00	0.00	832.00	558.05	0.00	273.95	67.1%
10145 52030	PROFESSIONAL FEES	54,000.00	37,852.00	91,852.00	95,443.91	0.00	-3,591.91	103.9%*
10145 52040	SERVICE CONT AND REPAIRS	1,710.00	0.00	1,710.00	1,267.83	207.56	234.61	86.3%
10145 52050	DUES,CONFERENCES & EDUCATION	1,201.00	0.00	1,201.00	503.00	0.00	698.00	41.9%
10145 52070	REIMBURSABLE EXPENSES	150.00	0.00	150.00	98.74	0.00	51.26	65.8%
10145 52080	TELEPHONE	0.00	700.00	700.00	389.12	33.94	276.94	60.4%
10145 52300	TRAINING	500.00	0.00	500.00	195.00	0.00	305.00	39.0%
10145 52570	EMPLOYEE ASSISTANCE PROGRAM	1,991.00	0.00	1,991.00	1,991.00	0.00	0.00	100.0%
10145 53020	OTHER SUPPLIES	650.00	0.00	650.00	127.87	0.00	522.13	19.7%
10145 53140	VACCINE AND SUPPLIES	200.00	0.00	200.00	0.00	0.00	200.00	.0%
10145 54010	OFFICE FURNITURE	0.00	0.00	0.00	0.00	0.00	0.00	.0%
TOTAL HUMAN RESOURCES		265,664.00	0.00	265,664.00	262,559.93	241.50	2,862.57	98.9%
TOTAL GENERAL FUND		265,664.00	0.00	265,664.00	262,559.93	241.50	2,862.57	98.9%
TOTAL EXPENSES		265,664.00	0.00	265,664.00	262,559.93	241.50	2,862.57	

TOWN OF WATERFORD
TRANSFER REQUEST FORM

Inter-Department Transfer
Out of Services Transfer Request

YEAR-END
DEPARTMENT

FY22 YEAR END

Line No.	Org. Code	Object Code	Object Description	APPROVED Budget Amount	CURRENT Available Budget	ACCOUNT INCREASE	ACCOUNT DECREASE	REVISED Available Budget
								0.00
1	10102	51320	ELECTION ACTIVITIES	7,030.00	(4,874.24)	4,875.00		0.76
2	10102	51920	FICA	4,437.00	(370.15)	371.00		0.85
3	10102	53020	OTHER SUPPLIES	6,518.00	(366.25)	367.00		0.75
4	10112	52200	WORKERS' COMP INSURANCE	730,766.00	52,587.21		(5,613.00)	46,974.21
5								0.00
6	10103	52030	PROFESSIONAL FEES	59,300.00	(3,200.00)	3,200.00		0.00
7	10112	52200	WORKERS' COMP INSURANCE	730,766.00	46,974.21		(3,200.00)	43,774.21
8								0.00
9	10104	51110	ADMINISTRATION	153,081.00	(5,570.77)	5,571.00		0.23
10	10104	51210	CLERICAL & TECHNICAL	47,788.00	(13,580.97)	13,581.00		0.03
11	10104	51910	FRINGE BENEFITS	115.00	(172.00)	172.00		0.00
12	10104	52020	POSTAGE	1,591.00	(36.86)	37.00		0.14
13	10104	52030	PROFESSIONAL FEES	65,250.00	(28,603.49)	28,604.00		0.51
14	10104	52050	DUES, CONFERENCES	1,155.00	(253.62)	254.00		0.38
15	10104	53200	PRICING BOOKS	500.00	(925.00)	925.00		0.00
16	10116	51940	PENSION CONTRIBUTIONS	4,326,467.00	311,315.28		(49,144.00)	262,171.28
17								0.00
18								0.00
					TOTAL	57,957.00	(57,957.00)	

Explanation

TO ELIMINATE YEAR-END DEFICTS TO PREPARE FOR YEAR-END AUDIT.

Kim Allen
Department Head

7/13/2022
Date

Kim Allen
Director of Finance

7/13/2022
Date

First Selectman

Date

Commission/Board Approval

Date

FOR 2022 13

ACCOUNTS FOR: 101 GENERAL FUND

Account	Description	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
10102 REGISTRAR OF VOTERS								
10102 51010	ELECTED OFFICIALS	47,848.00	0.00	47,848.00	47,847.12	0.00	0.88	100.0%
10102 51310	VOTER REGISTRATION	3,500.00	-70.00	3,430.00	3,156.96	0.00	273.04	92.0%
10102 51320	ELECTION ACTIVITIES	6,657.00	373.00	7,030.00	11,904.25	0.00	-4,874.25	169.3%*
10102 51920	F.I.C.A.	4,437.00	0.00	4,437.00	4,807.15	0.00	-370.15	108.3%*
10102 52010	ADVERTISING	1.00	0.00	1.00	0.00	0.00	1.00	.0%
10102 52020	POSTAGE	1,300.00	635.00	1,935.00	1,902.35	0.00	32.65	98.3%
10102 52040	SERVICE CONT. AND REPAIRS	2,250.00	0.00	2,250.00	2,250.00	0.00	0.00	100.0%
10102 52050	DUES,CONFERENCES & EDUCAT	1,110.00	-650.00	460.00	460.00	0.00	0.00	100.0%
10102 52070	REIMBURSABLE EXPENSES	885.00	-288.00	597.00	265.76	0.00	331.24	44.5%
10102 52080	TELEPHONE	1.00	0.00	1.00	0.00	0.00	1.00	.0%
10102 53020	OTHER SUPPLIES	6,518.00	0.00	6,518.00	6,884.25	0.00	-366.25	105.6%*
10102 54180	VOTING MACHINES	1.00	0.00	1.00	0.00	0.00	1.00	.0%
TOTAL REGISTRAR OF VOTERS		74,508.00	0.00	74,508.00	79,477.84	0.00	-4,969.84	106.7%
TOTAL GENERAL FUND		74,508.00	0.00	74,508.00	79,477.84	0.00	-4,969.84	106.7%
TOTAL EXPENSES		74,508.00	0.00	74,508.00	79,477.84	0.00	-4,969.84	

FOR 2022 13

ACCOUNTS FOR: 101 GENERAL FUND

Account	Description	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
10112 INSURANCE								
10112 52200	WORKER'S COMP. INS. PREM.	734,664.00	-3,898.00	730,766.00	678,178.79	0.00	52,587.21	92.8%
10112 52201	LIABILITY/AUTO/PROPERTY	455,676.00	77,273.00	532,949.00	496,054.00	0.00	36,895.00	93.1%
10112 52210	BUILDING AND CONTENTS INS	0.00	0.00	0.00	0.00	0.00	0.00	.0%
10112 52220	VEHICLES INS. PREM.	0.00	0.00	0.00	0.00	0.00	0.00	.0%
10112 52230	GENERAL LIABILITY INS PRE	0.00	0.00	0.00	0.00	0.00	0.00	.0%
10112 52240	UNEMPLOYMENT COMPENSATION	10,000.00	0.00	10,000.00	9,279.89	0.00	720.11	92.8%
10112 52250	DEDUCTIBLE COVERAGE	35,000.00	0.00	35,000.00	14,070.52	0.00	20,929.48	40.2%
10112 52251	HEALTHCARE	3,458,563.00	0.00	3,458,563.00	3,452,692.74	0.00	5,870.26	99.8%
10112 52252	LONG TERM DISABILITY	3,000.00	1,436.00	4,436.00	2,899.14	743.89	792.97	82.1%
10112 52253	LIFE INSURANCE	21,000.00	2,462.00	23,462.00	20,294.44	76.60	3,090.96	86.8%
TOTAL INSURANCE		4,717,903.00	77,273.00	4,795,176.00	4,673,469.52	820.49	120,885.99	97.5%
TOTAL GENERAL FUND		4,717,903.00	77,273.00	4,795,176.00	4,673,469.52	820.49	120,885.99	97.5%
TOTAL EXPENSES		4,717,903.00	77,273.00	4,795,176.00	4,673,469.52	820.49	120,885.99	

FOR 2022 13

ACCOUNTS FOR: 101 GENERAL FUND

Account	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
10103 BD OF FINANCE							
10103 51210 CLERICAL AND TECHNICAL	3,611.00	0.00	3,611.00	1,717.54	0.00	1,893.46	47.6%
10103 51920 F.I.C.A.	276.00	0.00	276.00	131.39	0.00	144.61	47.6%
10103 52010 ADVERTISING	2,300.00	0.00	2,300.00	550.65	0.00	1,749.35	23.9%
10103 52020 POSTAGE	0.00	0.00	0.00	0.00	0.00	0.00	.0%
10103 52030 PROFESSIONAL FEES	59,300.00	0.00	59,300.00	62,500.00	0.00	-3,200.00	105.4%*
10103 52070 REIMBURSABLE EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	.0%
10103 53010 OFFICE SUPPLIES	60.00	0.00	60.00	34.60	0.00	25.40	57.7%
TOTAL BD OF FINANCE	65,547.00	0.00	65,547.00	64,934.18	0.00	612.82	99.1%
TOTAL GENERAL FUND	65,547.00	0.00	65,547.00	64,934.18	0.00	612.82	99.1%
TOTAL EXPENSES	65,547.00	0.00	65,547.00	64,934.18	0.00	612.82	

FOR 2022 13

ACCOUNTS FOR: 101 GENERAL FUND

Account	Description	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
10104 ASSESSOR								
10104 51110	ADMINISTRATION	196,788.00	-43,707.00	153,081.00	158,651.77	0.00	-5,570.77	103.6%*
10104 51210	CLERICAL AND TECHNICAL	62,788.00	-15,000.00	47,788.00	61,368.97	0.00	-13,580.97	128.4%*
10104 51810	OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00	.0%
10104 51910	FRINGE BENEFITS	2,408.00	-2,293.00	115.00	287.00	0.00	-172.00	249.6%*
10104 51920	F.I.C.A.	20,041.00	-4,000.00	16,041.00	15,204.37	0.00	836.63	94.8%
10104 52010	ADVERTISING	400.00	-400.00	0.00	0.00	0.00	0.00	.0%
10104 52020	POSTAGE	1,031.00	560.00	1,591.00	1,627.86	0.00	-36.86	102.3%*
10104 52030	PROFESSIONAL FEES	250.00	65,000.00	65,250.00	93,853.49	0.00	-28,603.49	143.8%*
10104 52040	SERVICE CONT. AND REPAIRS	5,666.00	510.00	6,176.00	6,175.36	0.00	0.64	100.0%
10104 52050	DUES, CONFERENCES & EDUCAT	1,825.00	-670.00	1,155.00	1,408.62	0.00	-253.62	122.0%*
10104 52070	REIMBURSABLE EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	.0%
10104 53020	OTHER SUPPLIES	150.00	0.00	150.00	82.52	0.00	67.48	55.0%
10104 53200	PRICING BOOKS	500.00	0.00	500.00	1,425.00	0.00	-925.00	285.0%*
10104 54060	OFFICE EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	.0%
TOTAL ASSESSOR		291,847.00	0.00	291,847.00	340,084.96	0.00	-48,237.96	116.5%
TOTAL GENERAL FUND		291,847.00	0.00	291,847.00	340,084.96	0.00	-48,237.96	116.5%
TOTAL EXPENSES		291,847.00	0.00	291,847.00	340,084.96	0.00	-48,237.96	

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TOWN OF WATERFORD
TRANSFER REQUEST FORM

Inter-Department Transfer
Out of Services Transfer Request

YEAR-END
DEPARTMENT

FY22 YEAR END

Line No.	Org. Code	Object Code	Object Description	APPROVED Budget Amount	CURRENT Available Budget	ACCOUNT INCREASE	ACCOUNT DECREASE	REVISED Available Budget
								0.00
1	10107	51110	ADMINISTRATION	271,985.00	(18,256.10)	18,257.00		0.90
2	10107	51210	CLERICAL & TECHNICAL	170,543.00	(6,965.60)	6,966.00		0.40
3	10107	51920	FICA	35,325.00	(995.58)	996.00		0.42
4	10107	52040	SERIVCE CONTRACTS	26,383.00	(312.84)	313.00		0.16
5	10107	52080	TELEPHONE	15,629.00	(962.95)	963.00		0.05
6	10112	52201	LIABILITY/AUTO/PROPERTY	532,949.00	36,895.00		(27,495.00)	9,400.00
7								0.00
8	10109	51110	ADMINISTRATION	76,269.00	(773.02)	774.00		0.98
9	10109	51920	FICA	15,490.00	(15.01)	16.00		0.99
10	10109	52020	POSTAGE	2,722.00	(522.88)	523.00		0.12
11	10109	53280	ELECTION MATERIALS	991.00	(58.03)	59.00		0.97
12	10113	52030	PROFESSIONAL FEES	1,500.00	1,500.00		(1,372.00)	128.00
13								0.00
14	10119	51110	ADMINISTRATION	142,169.00	(1,777.36)	1,778.00		0.64
15	10122	51240	DISPATCH EDUC INCENTIVE	2,300.00	2,300.00		(1,778.00)	522.00
16								0.00
17								0.00
18								0.00
					TOTAL	30,645.00	(30,645.00)	

Explanation

TO ELIMINATE YEAR-END DEFICTS TO PREPARE FOR YEAR-END AUDIT.

Kim Allen
Department Head

7/13/2022
Date

Kim Allen
Director of Finance

7/13/2022
Date

First Selectman

Date

Commission/Board Approval

Date

FOR 2022 13

ACCOUNTS FOR: 101 GENERAL FUND

ACCOUNT	DESCRIPTION	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
10107 FINANCE								
10107 51010	ELECTED OFFICIALS	29,485.00	0.00	29,485.00	28,960.92	0.00	524.08	98.2%
10107 51110	ADMINISTRATION	292,334.00	-20,349.00	271,985.00	290,241.10	0.00	-18,256.10	106.7%*
10107 51210	CLERICAL AND TECHNICAL	147,394.00	23,149.00	170,543.00	177,508.60	0.00	-6,965.60	104.1%*
10107 51810	OVERTIME	2,650.00	-1,800.00	850.00	1,129.55	0.00	-279.55	132.9%*
10107 51910	FRINGE BENEFITS	2,950.00	0.00	2,950.00	2,803.05	0.00	146.95	95.0%
10107 51920	F.I.C.A.	36,325.00	-1,000.00	35,325.00	36,320.58	0.00	-995.58	102.8%*
10107 52010	ADVERTISING	500.00	0.00	500.00	0.00	0.00	500.00	.0%
10107 52020	POSTAGE	4,500.00	0.00	4,500.00	4,099.35	0.00	400.65	91.1%
10107 52030	PROFESSIONAL FEES	60,000.00	-1,432.00	58,568.00	53,600.97	0.00	4,967.03	91.5%
10107 52040	SERVICE CONT. AND REPAIRS	24,997.00	1,386.00	26,383.00	26,692.06	3.78	-312.84	101.2%*
10107 52043	SERVICE CONTRACTS INFORMATION	0.00	0.00	0.00	0.00	0.00	0.00	.0%
10107 52050	DUES,CONFERENCES & EDUCATION	6,184.00	-1,108.00	5,076.00	3,773.54	0.00	1,302.46	74.3%
10107 52070	REIMBURSABLE EXPENSES	100.00	0.00	100.00	85.07	0.00	14.93	85.1%
10107 52080	TELEPHONE	14,475.00	1,154.00	15,629.00	16,523.54	68.41	-962.95	106.2%*
10107 53010	OFFICE SUPPLIES	32,000.00	0.00	32,000.00	24,652.45	0.00	7,347.55	77.0%
10107 54010	FURNITURE	0.00	0.00	0.00	0.00	0.00	0.00	.0%
10107 54060	OFFICE EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	.0%
10107 54130	COMPUTER SUPPORT SYSTEM	0.00	0.00	0.00	0.00	0.00	0.00	.0%
TOTAL FINANCE		653,894.00	0.00	653,894.00	666,390.78	72.19	-12,568.97	101.9%
TOTAL GENERAL FUND		653,894.00	0.00	653,894.00	666,390.78	72.19	-12,568.97	101.9%
TOTAL EXPENSES		653,894.00	0.00	653,894.00	666,390.78	72.19	-12,568.97	

FOR 2022 13

ACCOUNTS FOR: 101 GENERAL FUND ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED

FOR 2022 13

ACCOUNTS FOR: 101 GENERAL FUND

Account	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
10112 INSURANCE							
10112 52200 WORKER'S COMP. INS. PREM.	734,664.00	-3,898.00	730,766.00	678,178.79	0.00	52,587.21	92.8%
10112 52201 LIABILITY/AUTO/PROPERTY	455,676.00	77,273.00	532,949.00	496,054.00	0.00	36,895.00	93.1%
10112 52210 BUILDING AND CONTENTS INS	0.00	0.00	0.00	0.00	0.00	0.00	.0%
10112 52220 VEHICLES INS. PREM.	0.00	0.00	0.00	0.00	0.00	0.00	.0%
10112 52230 GENERAL LIABILITY INS PRE	0.00	0.00	0.00	0.00	0.00	0.00	.0%
10112 52240 UNEMPLOYMENT COMPENSATION	10,000.00	0.00	10,000.00	9,279.89	0.00	720.11	92.8%
10112 52250 DEDUCTIBLE COVERAGE	35,000.00	0.00	35,000.00	14,070.52	0.00	20,929.48	40.2%
10112 52251 HEALTHCARE	3,458,563.00	0.00	3,458,563.00	3,452,692.74	0.00	5,870.26	99.8%
10112 52252 LONG TERM DISABILITY	3,000.00	1,436.00	4,436.00	2,899.14	743.89	792.97	82.1%
10112 52253 LIFE INSURANCE	21,000.00	2,462.00	23,462.00	20,294.44	76.60	3,090.96	86.8%
TOTAL INSURANCE	4,717,903.00	77,273.00	4,795,176.00	4,673,469.52	820.49	120,885.99	97.5%
TOTAL GENERAL FUND	4,717,903.00	77,273.00	4,795,176.00	4,673,469.52	820.49	120,885.99	97.5%
TOTAL EXPENSES	4,717,903.00	77,273.00	4,795,176.00	4,673,469.52	820.49	120,885.99	

FOR 2022 13

ACCOUNTS FOR: 101 GENERAL FUND

Account	Description	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
10109 TOWN CLERK								
10109 51010	ELECTED OFFICIALS	92,707.00	-355.00	92,352.00	92,351.71	0.00	0.29	100.0%
10109 51110	ADMINISTRATION	73,966.00	2,303.00	76,269.00	77,042.02	0.00	-773.02	101.0%*
10109 51210	CLERICAL AND TECHNICAL	54,957.00	-476.00	54,481.00	54,480.69	0.00	0.31	100.0%
10109 51810	OVERTIME	100.00	0.00	100.00	0.00	0.00	100.00	.0%
10109 51920	F.I.C.A.	16,962.00	-1,472.00	15,490.00	15,505.01	0.00	-15.01	100.1%*
10109 52010	ADVERTISING	1,300.00	0.00	1,300.00	1,299.35	0.00	0.65	100.0%
10109 52020	POSTAGE	2,500.00	222.00	2,722.00	3,244.88	0.00	-522.88	119.2%*
10109 52030	PROFESSIONAL FEES	1.00	0.00	1.00	0.00	0.00	1.00	.0%
10109 52040	SERVICE CONT. AND REPAIRS	1.00	0.00	1.00	0.00	0.00	1.00	.0%
10109 52050	DUES,CONFERENCES & EDUCAT	850.00	0.00	850.00	850.00	0.00	0.00	100.0%
10109 52060	PRINTING	1.00	0.00	1.00	0.00	0.00	1.00	.0%
10109 52070	REIMBURSABLE EXPENSES	1.00	0.00	1.00	0.00	0.00	1.00	.0%
10109 52180	VITAL STATISTICS	250.00	-222.00	28.00	28.00	0.00	0.00	100.0%
10109 52510	RENTAL OF EQUIPMENT	24,000.00	0.00	24,000.00	23,160.65	839.35	0.00	100.0%
10109 53010	OFFICE SUPPLIES	1.00	0.00	1.00	0.00	0.00	1.00	.0%
10109 53020	OTHER SUPPLIES	1.00	0.00	1.00	0.00	0.00	1.00	.0%
10109 53270	ORDINANCES	1,450.00	-291.00	1,159.00	1,158.89	0.00	0.11	100.0%
10109 53280	ELECTION MATERIALS	700.00	291.00	991.00	1,049.03	0.00	-58.03	105.9%*
10109 53290	MICROFILM SUPPLIES	1.00	0.00	1.00	0.00	0.00	1.00	.0%
10109 54060	OFFICE EQUIPMENT	1.00	0.00	1.00	0.00	0.00	1.00	.0%
TOTAL TOWN CLERK		269,750.00	0.00	269,750.00	270,170.23	839.35	-1,259.58	100.5%

FOR 2022 13

ACCOUNTS FOR: 101 GENERAL FUND	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
TOTAL GENERAL FUND	269,750.00	0.00	269,750.00	270,170.23	839.35	-1,259.58	100.5%
TOTAL EXPENSES	269,750.00	0.00	269,750.00	270,170.23	839.35	-1,259.58	

FOR 2022 13

ACCOUNTS FOR: 101 GENERAL FUND

Account	Description	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
10113 ECONOMIC DEV. COMM.								
10113 52010	ADVERTISING	425.00	0.00	425.00	0.00	225.00	200.00	52.9%
10113 52020	POSTAGE	0.00	0.00	0.00	0.00	0.00	0.00	.0%
10113 52030	PROFESSIONAL FEES	1,500.00	0.00	1,500.00	0.00	0.00	1,500.00	.0%
10113 52050	DUES,CONFERENCES & EDUCAT	7,851.00	0.00	7,851.00	7,102.93	0.00	748.07	90.5%
10113 52060	PRINTING	150.00	0.00	150.00	0.00	0.00	150.00	.0%
10113 52070	REIMBURSABLE EXPENSES	150.00	0.00	150.00	0.00	0.00	150.00	.0%
TOTAL ECONOMIC DEV. COMM.		10,076.00	0.00	10,076.00	7,102.93	225.00	2,748.07	72.7%
TOTAL GENERAL FUND		10,076.00	0.00	10,076.00	7,102.93	225.00	2,748.07	72.7%
TOTAL EXPENSES		10,076.00	0.00	10,076.00	7,102.93	225.00	2,748.07	

FOR 2022 13

ACCOUNTS FOR: 101 GENERAL FUND

Account	Description	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
10119 YOUTH SERVICE BUREAU								
10119 51110	ADMINISTRATION	141,683.00	486.00	142,169.00	143,946.36	0.00	-1,777.36	101.3%*
10119 51210	CLERICAL AND TECHNICAL	46,542.00	60,887.00	107,429.00	107,214.71	0.00	214.29	99.8%
10119 51810	OVERTIME	0.00	461.00	461.00	460.63	0.00	0.37	99.9%
10119 51910	FRINGE BENEFITS	0.00	0.00	0.00	0.00	0.00	0.00	.0%
10119 51920	F.I.C.A.	14,399.00	3,363.00	17,762.00	17,688.56	0.00	73.44	99.6%
10119 52020	POSTAGE	200.00	100.00	300.00	241.04	0.00	58.96	80.3%
10119 52030	PROFESSIONAL FEES	22,000.00	5,000.00	27,000.00	26,987.50	0.00	12.50	100.0%
10119 52040	SERVICE CONT AND REPAIRS	1,060.00	550.00	1,610.00	1,333.70	178.07	98.23	93.9%
10119 52050	DUES,CONFERENCES & EDUCATION	550.00	0.00	550.00	550.00	0.00	0.00	100.0%
10119 52080	TELEPHONE	2,200.00	450.00	2,650.00	2,238.83	261.17	150.00	94.3%
10119 52100	ELECTRICITY	0.00	0.00	0.00	0.00	0.00	0.00	.0%
10119 52110	WATER	0.00	0.00	0.00	0.00	0.00	0.00	.0%
10119 52120	SEWER	0.00	0.00	0.00	0.00	0.00	0.00	.0%
10119 52380	PROGRAMS	4,000.00	428.00	4,428.00	4,347.31	0.00	80.69	98.2%
10119 54060	OFFICE EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	.0%
TOTAL YOUTH SERVICE BUREAU		232,634.00	71,725.00	304,359.00	305,008.64	439.24	-1,088.88	100.4%
TOTAL GENERAL FUND		232,634.00	71,725.00	304,359.00	305,008.64	439.24	-1,088.88	100.4%
TOTAL EXPENSES		232,634.00	71,725.00	304,359.00	305,008.64	439.24	-1,088.88	

FOR 2022 13

ACCOUNTS FOR: 101 GENERAL FUND

10122 EMERGENCY MANAGEMENT

Account	Description	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
10122 51110	ADMINISTRATION	75,189.00	4,030.00	79,219.00	78,913.35	0.00	305.65	99.6%
10122 51210	CLERICAL AND TECHNICAL	14,256.00	-10,000.00	4,256.00	3,014.25	0.00	1,241.75	70.8%
10122 51240	DISPATCH EDUCATION INCENTIVE	2,300.00	0.00	2,300.00	0.00	0.00	2,300.00	.0%
10122 51440	DISPATCH PERSONNEL	647,530.00	-14,030.00	633,500.00	614,528.14	0.00	18,971.86	97.0%
10122 51810	DISPATCH OVERTIME	131,668.00	10,000.00	141,668.00	143,370.15	0.00	-1,702.15	101.2%*
10122 51823	EMERGENCY PERSONNEL	1,800.00	0.00	1,800.00	0.00	0.00	1,800.00	.0%
10122 51830	TRAINING & EDUCATION	7,080.00	0.00	7,080.00	1,696.44	0.00	5,383.56	24.0%
10122 51920	F.I.C.A.	68,198.00	0.00	68,198.00	61,029.01	0.00	7,168.99	89.5%
10122 52010	ADVERTISING	200.00	0.00	200.00	0.00	0.00	200.00	.0%
10122 52020	POSTAGE	1,000.00	0.00	1,000.00	7.04	0.00	992.96	.7%
10122 52030	PROFESSIONAL FEES	1,000.00	0.00	1,000.00	207.00	0.00	793.00	20.7%
10122 52040	SERVICE CONT. AND REPAIRS	43,920.00	0.00	43,920.00	19,803.65	30.64	24,085.71	45.2%
10122 52050	DUES,CONFERENCES & EDUCATION	22,084.00	-2,206.00	19,878.00	3,697.41	0.00	16,180.59	18.6%
10122 52060	PRINTING	200.00	0.00	200.00	28.50	0.00	171.50	14.3%
10122 52070	REIMBURSABLE EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	.0%
10122 52080	TELEPHONE	28,368.00	0.00	28,368.00	21,458.86	351.31	6,557.83	76.9%
10122 52100	ELECTRICITY	0.00	0.00	0.00	0.00	0.00	0.00	.0%
10122 52300	TRAINING,EDUCATION & EMERG	2,600.00	2,206.00	4,806.00	2,015.88	0.00	2,790.12	41.9%
10122 52370	DISPATCH CLOTHING ALLOWANCE	3,760.00	0.00	3,760.00	323.00	3,428.50	8.50	99.8%
10122 52415	GENERATOR MAINTENANCE	6,200.00	0.00	6,200.00	0.00	0.00	6,200.00	.0%

FOR 2022 13

ACCOUNTS FOR: 101 GENERAL FUND

Account	Description	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
10122 53010	OFFICE SUPPLIES	250.00	0.00	250.00	0.00	0.00	250.00	.0%
10122 53020	OTHER SUPPLIES	1,030.00	0.00	1,030.00	470.36	0.00	559.64	45.7%
10122 53090	FUELS AND LUBRICANTS	1,030.00	0.00	1,030.00	385.56	0.00	644.44	37.4%
10122 53120	SHELTER SUPPLIES	600.00	0.00	600.00	47.75	0.00	552.25	8.0%
10122 53130	RADIOLOGICAL SUPPLIES	400.00	0.00	400.00	0.00	0.00	400.00	.0%
10122 54120	DISPATCH CENTER EQUIPMENT	2,000.00	0.00	2,000.00	26.57	0.00	1,973.43	1.3%
10122 54150	SURPLUS EQUIPMENT	1.00	0.00	1.00	0.00	0.00	1.00	.0%
10122 54190	EMERGENCY EQUIPMENT	1.00	0.00	1.00	0.00	0.00	1.00	.0%
TOTAL EMERGENCY MANAGEMENT		1,062,665.00	-10,000.00	1,052,665.00	951,022.92	3,810.45	97,831.63	90.7%
TOTAL GENERAL FUND		1,062,665.00	-10,000.00	1,052,665.00	951,022.92	3,810.45	97,831.63	90.7%
TOTAL EXPENSES		1,062,665.00	-10,000.00	1,052,665.00	951,022.92	3,810.45	97,831.63	

FOR 2022 13

ACCOUNTS FOR: 101 GENERAL FUND

ACCOUNT	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
10116 RETIREMENT COMMISSION							
10116 51930 HEART AND HYPERTENSION	181,448.00	0.00	181,448.00	170,952.77	0.00	10,495.23	94.2%
10116 51940 PENSION CONTRIBUTIONS	4,348,776.00	-22,309.00	4,326,467.00	4,015,151.72	0.00	311,315.28	92.8%
10116 51945 RETIREE HEALTH BENEFITS	402,682.00	0.00	402,682.00	377,555.39	735.50	24,391.11	93.9%
10116 51949 OPEB TRUST FUND CONTRIBUTION	750,000.00	22,309.00	772,309.00	772,308.65	0.00	0.35	100.0%
TOTAL RETIREMENT COMMISSION	5,682,906.00	0.00	5,682,906.00	5,335,968.53	735.50	346,201.97	93.9%
TOTAL GENERAL FUND	5,682,906.00	0.00	5,682,906.00	5,335,968.53	735.50	346,201.97	93.9%
TOTAL EXPENSES	5,682,906.00	0.00	5,682,906.00	5,335,968.53	735.50	346,201.97	

TOWN OF WATERFORD
TRANSFER REQUEST FORM

Inter-Department Transfer
Out of Services Transfer Request

YEAR-END
DEPARTMENT

FY22 YEAR END

Line No.	Org. Code	Object Code	Object Description	APPROVED Budget Amount	CURRENT Available Budget	ACCOUNT INCREASE	ACCOUNT DECREASE	REVISED Available Budget
								0.00
1	10137	51110	ADMINISTRATION	193,599.00	(4,429.95)	4,430.00		0.05
2	10137	51210	CLERICAL & TECHNICAL	88,197.00	(1,008.30)	1,009.00		0.70
3	10137	51610	PARKS MAINTENANCE	383,325.00	(2,756.48)	2,757.00		0.52
4	10137	51810	OVERTIME	20,376.00	(5,101.75)	5,102.00		0.25
5	10137	52420	MAINT OF PROPERTY	81,286.00	(26,051.34)	26,052.00		0.66
6	10137	53020	OTHER SUPPLIES	29,636.00	(2,858.73)	2,859.00		0.27
7	10137	53080	MAINTENANCE VEHICLES	20,750.00	(6,152.68)	6,153.00		0.32
8	10137	53090	FUELS AND LUBRICANTS	12,693.00	(1,557.39)	1,558.00		0.61
9	10116	51940	PENSION CONTRIUBUTIONS	4,326,467.00	262,171.28		(49,920.00)	212,251.28
10								0.00
11	10147	52043	SERVICE CONTRACTS	678,766.00	(48,803.95)	48,804.00		0.05
12	10116	51940	PENSION CONTRIUBUTIONS	4,326,467.00	212,251.28		(48,804.00)	163,447.28
13								0.00
14								0.00
15								0.00
16								0.00
17								0.00
18								0.00
					TOTAL	98,724.00	(98,724.00)	

Explanation

TO ELIMINATE YEAR-END DEFICTS TO PREPARE FOR YEAR-END AUDIT.

Kim Allen
Department Head

7/13/2022
Date

Kim Allen
Director of Finance

7/13/2022
Date

First Selectman

Date

Commission/Board Approval

Date

FOR 2022 13

ACCOUNTS FOR: 101 GENERAL FUND

10137 RECREATION AND PARKS

Account	Description	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
10137 51110	ADMINISTRATION	193,599.00	0.00	193,599.00	198,028.95	0.00	-4,429.95	102.3%*
10137 51210	CLERICAL AND TECHNICAL	88,917.00	0.00	88,917.00	89,925.30	0.00	-1,008.30	101.1%*
10137 51220	CUSTODIAL	19,762.00	0.00	19,762.00	19,746.95	0.00	15.05	99.9%
10137 51450	EXTRA DUTY	0.00	0.00	0.00	0.00	0.00	0.00	.0%
10137 51451	EXTRA DUTY REGULAR WAGES	0.00	0.00	0.00	0.00	0.00	0.00	.0%
10137 51610	PARKS MAINTENANCE	383,325.00	0.00	383,325.00	386,081.48	0.00	-2,756.48	100.7%*
10137 51620	RECREATION PROGRAMS	342,991.00	0.00	342,991.00	346,443.67	0.00	-3,452.67	101.0%*
10137 51630	SUMMER JOBS FOR MINORS	0.00	0.00	0.00	0.00	0.00	0.00	.0%
10137 51810	OVERTIME	20,376.00	0.00	20,376.00	25,477.75	0.00	-5,101.75	125.0%*
10137 51910	FRINGE BENEFITS	8,171.00	0.00	8,171.00	7,468.59	0.00	702.41	91.4%
10137 51920	F.I.C.A.	80,871.00	0.00	80,871.00	78,704.90	0.00	2,166.10	97.3%
10137 52010	ADVERTISING	2,760.00	0.00	2,760.00	0.00	0.00	2,760.00	.0%
10137 52020	POSTAGE	6,100.00	700.00	6,800.00	6,530.31	0.00	269.69	96.0%
10137 52040	SERVICE CONT. AND REPAIRS	36,606.00	1,000.00	37,606.00	37,088.17	4.20	513.63	98.6%
10137 52050	DUES,CONFERENCES & EDUCATION	3,650.00	0.00	3,650.00	1,625.00	0.00	2,025.00	44.5%
10137 52060	PRINTING	0.00	0.00	0.00	0.00	0.00	0.00	.0%
10137 52070	REIMBURSABLE EXPENSES	150.00	0.00	150.00	0.00	0.00	150.00	.0%
10137 52080	TELEPHONE	2,848.00	0.00	2,848.00	2,706.65	40.04	101.31	96.4%
10137 52090	HEATING FUEL	0.00	6,691.00	6,691.00	3,278.32	0.00	3,412.68	49.0%
10137 52100	ELECTRICITY	0.00	11,163.00	11,163.00	1,575.49	0.00	9,587.51	14.1%

FOR 2022 13

ACCOUNTS FOR: 101 GENERAL FUND

Account	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
10137 52110 WATER	0.00	4,420.00	4,420.00	2,726.13	0.00	1,693.87	61.7%
10137 52120 SEWER	0.00	2,775.00	2,775.00	1,563.00	0.00	1,212.00	56.3%
10137 52206 XFER TO COMMUNITY EVENTS FUND	4,750.00	0.00	4,750.00	4,750.00	0.00	0.00	100.0%
10137 52380 PROGRAMS	42,387.00	-1,700.00	40,687.00	28,931.70	4,772.08	6,983.22	82.8%
10137 52390 CO-SPONSORED PROGRAMS	39,294.00	0.00	39,294.00	29,606.00	0.00	9,688.00	75.3%
10137 52420 MAINTENANCE OF PROPERTY	106,335.00	-25,049.00	81,286.00	96,683.11	10,654.23	-26,051.34	132.0%*
10137 53010 OFFICE SUPPLIES	1,363.00	1,000.00	2,363.00	2,298.74	0.00	64.26	97.3%
10137 53020 OTHER SUPPLIES	30,636.00	-1,000.00	29,636.00	32,494.73	0.00	-2,858.73	109.6%*
10137 53080 MAINTENANCE VEHICLES	20,750.00	0.00	20,750.00	31,902.68	0.00	-11,152.68	153.7%*
10137 53090 FUELS AND LUBRICANTS	12,693.00	0.00	12,693.00	14,250.39	0.00	-1,557.39	112.3%*
10137 54020 EQUIPMENT	1,825.00	0.00	1,825.00	0.00	0.00	1,825.00	.0%
TOTAL RECREATION AND PARKS	1,450,159.00	0.00	1,450,159.00	1,449,888.01	15,470.55	-15,199.56	101.0%
TOTAL GENERAL FUND	1,450,159.00	0.00	1,450,159.00	1,449,888.01	15,470.55	-15,199.56	101.0%
TOTAL EXPENSES	1,450,159.00	0.00	1,450,159.00	1,449,888.01	15,470.55	-15,199.56	

FOR 2022 13

ACCOUNTS FOR: 101 GENERAL FUND

Account	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
10147 INFORMATION TECHNOLOGY EXPENDI							
10147 51110 ADMINISTRATION	7,000.00	82,500.00	89,500.00	89,077.13	0.00	422.87	99.5%
10147 51210 CLERICAL AND TECHNICAL	0.00	91,731.00	91,731.00	91,143.23	0.00	587.77	99.4%
10147 51810 OVERTIME	0.00	0.00	0.00	343.11	0.00	-343.11	100.0%*
10147 51920 F.I.C.A.	536.00	13,329.00	13,865.00	13,275.08	0.00	589.92	95.7%
10147 52043 SERVICE CONTRACTS INFORMATION	787,846.00	-109,080.00	678,766.00	715,176.59	12,393.36	-48,803.95	107.2%*
10147 52050 DUES CONFER	0.00	0.00	0.00	0.00	0.00	0.00	.0%
10147 52070 REIMBURSABLE EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	.0%
10147 52080 TELEPHONE	0.00	0.00	0.00	0.00	0.00	0.00	.0%
10147 54010 FURNITURE	0.00	0.00	0.00	0.00	0.00	0.00	.0%
10147 54130 COMPUTER EQUIPMENT	51,260.00	5,463.00	56,723.00	23,950.76	0.00	32,772.24	42.2%
TOTAL INFORMATION TECHNOLOGY EXPENDI	846,642.00	83,943.00	930,585.00	932,965.90	12,393.36	-14,774.26	101.6%
TOTAL GENERAL FUND	846,642.00	83,943.00	930,585.00	932,965.90	12,393.36	-14,774.26	101.6%
TOTAL EXPENSES	846,642.00	83,943.00	930,585.00	932,965.90	12,393.36	-14,774.26	

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FOR 2022 13

ACCOUNTS FOR: 101 GENERAL FUND

Account	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
10116 RETIREMENT COMMISSION							
10116 51930 HEART AND HYPERTENSION	181,448.00	0.00	181,448.00	170,952.77	0.00	10,495.23	94.2%
10116 51940 PENSION CONTRIBUTIONS	4,348,776.00	-22,309.00	4,326,467.00	4,015,151.72	0.00	311,315.28	92.8%
10116 51945 RETIREE HEALTH BENEFITS	402,682.00	0.00	402,682.00	377,555.39	735.50	24,391.11	93.9%
10116 51949 OPEB TRUST FUND CONTRIBUTION	750,000.00	22,309.00	772,309.00	772,308.65	0.00	0.35	100.0%
TOTAL RETIREMENT COMMISSION	5,682,906.00	0.00	5,682,906.00	5,335,968.53	735.50	346,201.97	93.9%
TOTAL GENERAL FUND	5,682,906.00	0.00	5,682,906.00	5,335,968.53	735.50	346,201.97	93.9%
TOTAL EXPENSES	5,682,906.00	0.00	5,682,906.00	5,335,968.53	735.50	346,201.97	