TOWN OF WATERFORD
GENERAL FUND EXPENDITURES
2026-2027 PROPOSED BUDGET

DEPT/AGENCY: **DEPARTMENTAL SUMMARY**

LINE ITEM	DESCRIPTION	2024-2025 ACTUAL EXPENDED	2025-2026 RTM APPROP.	2025-2026 ADDITIONAL / TRANSFERS (1/1/26)	ACTUAL EXPEND & ENCUMB AS OF 1/1/26	2026-2027 DEPT/ AGENCY REQUEST	BOS REDUCTIONS	2026-2027 BOS APPROVED	2026-2027 BOARD OF FINANCE REDUCTIONS	2026-2027 BOF APPROVED	BOF APPROVED FY27 AMOUNT (INC/DEC)	BOF APPROVED FY27 PERCENT (INC/DEC)
GENERAL GOVERNMENT:												
10101	BOARD OF SELECTMEN	195,254	206,402	0	98,702	207,470		207,470		207,470	1,068	0.52%
10102	REGISTRARS OF VOTERS	124,596	121,255	0	61,004	126,410		126,410		126,410	5,155	4.25%
10103	BOARD OF FINANCE	85,342	83,608	0	53,370	86,406		86,406		86,406	2,798	3.35%
10104	ASSESSOR	311,197	319,641	0	154,921	351,260		351,260	(12,064)	339,196	19,555	6.12%
10105	BD. OF ASSESSMENT APPEALS	1,271	1,829	0	226	5,693		5,693		5,693	3,864	211.26%
10106	TAX COLLECTOR	216,940	227,817	0	109,910	233,609		233,609		233,609	5,792	2.54%
10107	FINANCE DEPARTMENT	761,497	784,326	0	431,364	805,507		805,507		805,507	21,181	2.70%
10108	LEGAL DEPARTMENT	286,169	295,000	0	291,458	295,000		295,000		295,000	0	0.00%
10109	TOWN CLERK	260,585	272,301	0	122,720	271,688		271,688		271,688	(613)	-0.23%
10110	PLANNING & ZONING	660,450	695,016	0	314,468	699,654		699,654		699,654	4,638	0.67%
10111	BUILDING MAINTENANCE	1,152,391	1,020,000	0	669,801	1,217,876		1,217,876		1,217,876	197,876	19.40%
10112	INSURANCE	4,849,536	5,604,561	0	3,611,694	5,947,106		5,947,106	(83,667)	5,863,439	258,878	4.62%
10113	ECONOMIC DEVELOPMENT COMM	9,191	25,352	0	9,462	25,407		25,407		25,407	55	0.22%
10114	CONSERVATION COMMISSION	5,031	18,250	0	10,317	18,250		18,250		18,250	0	0.00%
10115	ZONING BOARD OF APPEALS	2,108	4,310	0	2,960	4,310		4,310		4,310	0	0.00%
10116	RETIREMENT COMMISSION	7,461,685	7,200,257	0	3,939,325	8,301,874	(1,006,351)	7,295,523	(1,183,112)	6,112,411	(1,087,846)	-15.11%
10117	REPRESENTATIVE TOWN MTG.	17,085	17,403	0	15,652	17,802		17,802		17,802	399	2.29%
10118	BUILDING DEPARTMENT	264,700	321,515	0	111,881	355,537		355,537		355,537	34,022	10.58%
10119	YOUTH & FAMILY SERVICES	289,113	307,435	0	113,992	292,078		292,078		292,078	(15,357)	-5.00%
10120	SOC. SVC. GRANTS/MISC.	99,380	103,510	0	72,860	122,825		122,825		122,825	19,315	18.66%
10121	CONTINGENCY	263,706	265,000	0	7,113	285,000		285,000		285,000	20,000	7.55%
10122	EMERGENCY MANAGEMENT	1,086,655	1,230,035	0	521,510	1,270,180		1,270,180		1,270,180	40,145	3.26%
10123	FIRE SERVICES	3,618,796	3,958,130	88,640	1,874,316	4,345,218		4,345,218		4,345,218	387,088	9.78%
10129	POLICE DEPARTMENT	7,054,299	7,215,097	0	2,369,159	7,321,043	(13,919)	7,307,124		7,307,124	92,027	1.28%
10130	PUBLIC WORKS DEPARTMENT	4,705,872	5,154,902	0	2,320,484	5,312,218		5,312,218		5,312,218	157,316	3.05%
10132	CONSERVATION OF HEALTH	148,407	155,063	0	155,063	160,368		160,368		160,368	5,305	3.42%
10133	PUBLIC HEALTH NURSING SERV.	25,862	21,600	0	1,100	17,280		17,280		17,280	(4,320)	-20.00%
10135	SENIOR CITIZENS COMMISSION	524,333	523,586	0	266,193	528,682		528,682		528,682	5,096	0.97%
10136	WATERFORD PUBLIC LIBRARY	1,012,967	1,012,780	0	495,299	1,045,991		1,045,991		1,045,991	33,211	3.28%
10137	RECREATION & PARKS COMM.	1,487,357	1,535,328	0	824,869	1,608,405		1,608,405		1,608,405	73,077	4.76%
10141	FLOOD & EROSION CONTROL BD	327	1,109	0	168	1,104		1,104		1,104	(5)	-0.45%
10143	ETHICS COMMISSION	540	900	0	526	900		900		900	0	0.00%
10145	HUMAN RESOURCES DEPT.	224,945	244,204	0	143,365	256,477		256,477		256,477	12,273	5.03%
10147	INFORMATION TECHNOLOGY	1,203,901	1,214,796	0	1,003,971	1,380,069		1,380,069		1,380,069	165,273	13.61%
TOTAL GENERAL GOV'T OPERATIONS		**38,411,488**	**40,162,318**	**88,640**	**20,179,223**	**42,918,697**	**(1,020,270)**	**41,898,427**	**(1,278,843)**	**40,619,584**	**457,266**	**1.14%**

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CAPITAL AND DEBT SERVICE:												
10138	CURRENT YEAR CAPITAL IMPR.	2,634,168	1,101,089		1,101,089	3,364,490		3,669,490	(305,000)	3,364,490	2,263,401	205.56%
10140	TRANS TO CAP & NON-REC.	4,296,312	773,264		773,264	816,971		816,971		816,971	43,707	5.65%
10139	DEBT SERVICE	8,109,746	7,964,500		7,354,264	7,922,996		7,922,996		7,922,996	(41,504)	-0.52%
TOTAL CAPITAL & DEBT SERVICE		**15,040,226**	**9,838,853**	**0**	**9,228,617**	**12,104,457**	**0**	**12,409,457**	**(305,000)**	**12,104,457**	**2,265,604**	**23.03%**
TOTAL TOWN (OPERATING, CAPITAL, DEBT)		**53,451,714**	**50,001,171**	**88,640**	**29,407,840**	**55,023,154**	**(1,020,270)**	**54,307,884**	**(305,000)**	**52,724,041**	**2,722,870**	**5.45%**
BOARD OF EDUCATION:												
10160	OPERATING BUDGET	57,500,835	59,828,308			62,999,629			(359,000)	62,640,629	2,812,321	4.70%
TOTAL BOE OPERATIONS		**57,500,835**	**59,828,308**			**62,999,629**		**0**	**(359,000)**	**62,640,629**	**2,812,321**	**4.70%**
TOTAL GENERAL FUND		**110,952,549**	**109,829,479**	**88,640**	**29,407,840**	**118,022,783**	**(1,020,270)**	**54,307,884**	**(1,942,843)**	**115,364,670**	**5,535,191**	**5.04%**