

TOWN OF WATERFORD  
GENERAL FUND  
2026-2027 PROPOSED BUDGET

DEPT/AGENCY: 10121 CONTINGENCY

| LINE<br>ITEM  | DESCRIPTION      | 2024-2025<br>ACTUAL<br>EXPENDED | FY2025<br>TRANSFERS<br>IN/OUT | 2025-2026<br>RTM<br>APPROP. | 2025-2026<br>ADDITIONAL/<br>TRANSFERS | ACTUAL EXPEND<br>& ENCUMB AS OF<br>1/1/26 | 2026-2027<br>DEPT/ AGENCY<br>REQUEST | 2026-2027<br>APPROVED<br>BD/COMM.<br>(11/12/25) | 2026-2027 BD<br>OF<br>SELECTMEN<br>APPROVED | 2026-2027 BD<br>OF FINANCE<br>APPROVED | BOF Approved \$<br>Increase | BOF<br>Approved %<br>Increase |
|---------------|------------------|---------------------------------|-------------------------------|-----------------------------|---------------------------------------|-------------------------------------------|--------------------------------------|-------------------------------------------------|---------------------------------------------|----------------------------------------|-----------------------------|-------------------------------|
| MISCELLANEOUS |                  |                                 |                               |                             |                                       |                                           |                                      |                                                 |                                             |                                        |                             |                               |
| 59010         | CONTINGENCY      | 263,706                         | -263,706                      | 265,000                     |                                       | 7,113                                     | 271,625                              | 285,000                                         | 285,000                                     | 285,000                                | 285,000                     | 20,000                        |
|               | SUBTOTAL         | 263,706                         | (263,706)                     | 265,000                     | 0                                     | 7,113                                     | 271,625                              | 285,000                                         | 285,000                                     | 285,000                                | 285,000                     | 20,000                        |
|               | DEPARTMENT TOTAL | 263,706                         | (263,706)                     | 265,000                     | 0                                     | 7,113                                     | 271,625                              | 285,000                                         | 285,000                                     | 285,000                                | 285,000                     | 20,000                        |

# TOWN OF WATERFORD FY2027 BUDGET REQUEST CONTINGENCY (10121)



## **BUDGET FUNCTION**

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

Specific use of the 2026-2027 contingency is unknown at this time; the amount is appropriated for the use of unanticipated expenses. Examples of unanticipated expenses include:

- Payment of accrued time for employee retirement
- Pension contribution rate increases (the Town is not notified of its contribution rate for the year until February)
- Accrued vacation/sick time pay-outs at termination
- Union negotiated contracts finalized during the year  
*There are three (1303, police & dispatch) expected contract settlements to occur during the FY2027 year, as well as, non-union salary increases that are not known at this time.*
- Other unanticipated expenditures that may arise during the course of the fiscal year

## **BUDGET SUMMARY**

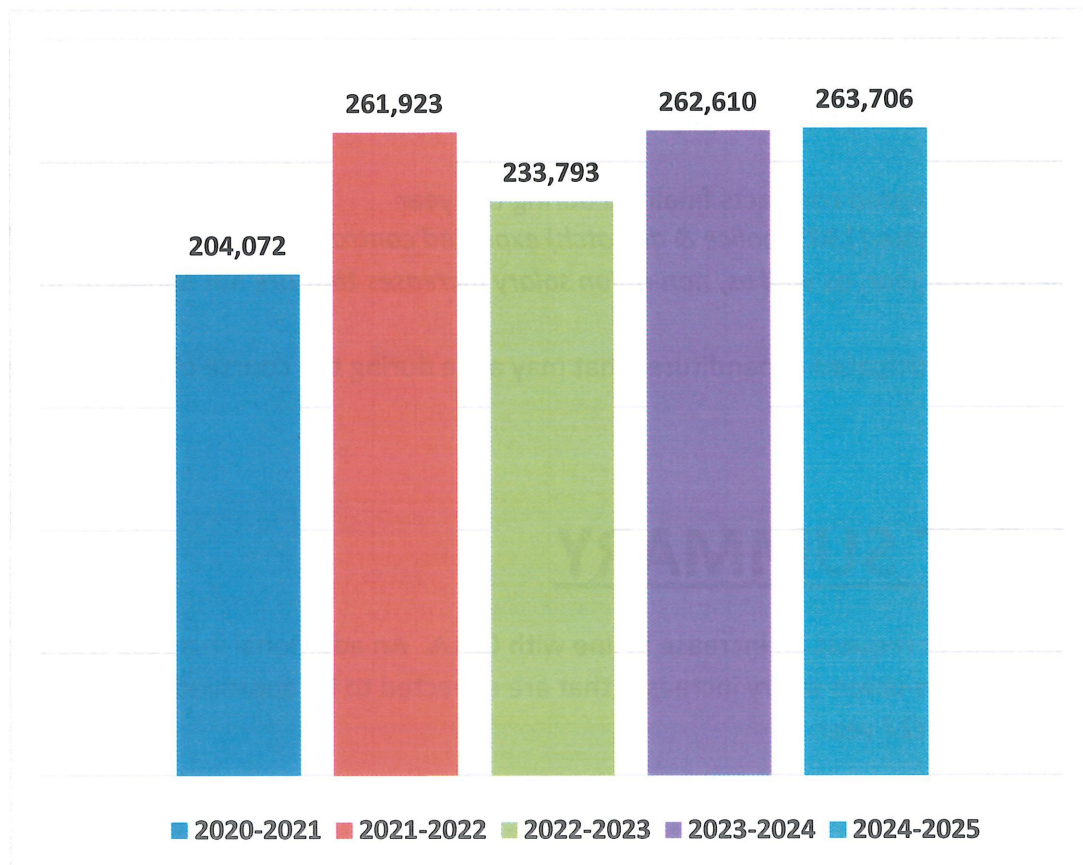
The FY2027 budget request an increase in line with COLA. An additional increase was added to account for the non-union salary increases that are expected to be approved after the budget is approved for the FY27 year.

# TOWN OF WATERFORD FY2027 BUDGET REQUEST CONTINGENCY (10121)



## EXPENDITURE HISTORY

| FISCAL YEAR | CONTINGENCY USED |
|-------------|------------------|
| 2020-2021   | 204,072          |
| 2021-2022   | 261,923          |
| 2022-2023   | 233,793          |
| 2023-2024   | 262,610          |
| 2024-2025   | 263,706          |



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## Cost-of-Living Adjustment (COLA) Information for 2025

Social Security and Supplemental Security Income (SSI) benefits for more than 72.5 million Americans will **increase 2.5 percent in 2025.**

**TOWN OF WATERFORD**  
**2024-2025 CONTINGENCY TRANSFERS**

| DEPARTMENT                       | ACCOUNT           | PURPOSE                 | BOARD OF<br>FINANCE<br>APPROVAL | AMOUNT<br>TRANSFERRED | BALANCE      |
|----------------------------------|-------------------|-------------------------|---------------------------------|-----------------------|--------------|
| FY205 APPROPRIATION              |                   |                         |                                 |                       |              |
| Fire                             | 10123-51410       | Employee Payout         | 8/14/2024                       | (49,227.00)           | \$265,000.00 |
| Assessor                         | 10104-52030       | Personal Property Audit | 8/14/2024                       | (24,500.00)           | \$215,773.00 |
| Fire                             | 10123-51110       | Employee Payout         | 9/11/2024                       | (14,486.00)           | \$191,273.00 |
| Planning                         | 20541-57328       | Alewife                 | 9/11/2024                       | (12,500.00)           | \$176,787.00 |
| Facilities                       | 10111-52120       | Building Maintenance    | 11/13/2024                      | (3,112.00)            | \$164,287.00 |
| Rec & Park                       | 10137-51610       | Employee Payout         | 12/11/2024                      | (4,330.00)            | \$161,175.00 |
| Public Works                     | 31124-55913       | Jordn Park House        | 1/15/2025                       | (6,583.00)            | \$156,845.00 |
| Police                           | 10129-51420       | Employee Payout         | 1/15/2025                       | (62,757.00)           | \$150,262.00 |
| Fire                             | 10123-51410       | Contract Settlement     | 2/12/2025                       | (84,511.00)           | \$87,505.00  |
| ROV                              | 10102-51310/53020 | Election                | 3/12/2025                       | (1,700.00)            | \$2,994.00   |
|                                  |                   |                         |                                 |                       | \$1,294.00   |
|                                  |                   |                         |                                 |                       |              |
|                                  |                   |                         |                                 |                       |              |
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|                                  |                   |                         |                                 |                       |              |
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|                                  |                   |                         |                                 |                       |              |
| TOTAL TRANSFERS FROM CONTINGENCY |                   |                         |                                 |                       | \$263,706.00 |

**TOWN OF WATERFORD**  
**2023-2024 CONTINGENCY TRANSFERS**

| DEPARTMENT                       | ACCOUNT              | PURPOSE                 | BOARD OF<br>FINANCE<br>APPROVAL | AMOUNT<br>TRANSFERRED | BALANCE      |
|----------------------------------|----------------------|-------------------------|---------------------------------|-----------------------|--------------|
| FY2024 APPROPRIATION             |                      |                         |                                 |                       |              |
| Legal                            | 10108-52560          | settlement              | 8/9/2023                        | (75,000.00)           | \$265,000.00 |
| Police                           | 10129-51420          | employee payout         | 11/8/2023                       | (35,952.00)           | \$190,000.00 |
| Public Works                     | 33021-55867          | tank removal            | 11/8/2023                       | (11,290.00)           | \$154,048.00 |
| Police                           | 10129-51420          | employee payout         | 12/13/2023                      | (12,786.00)           | \$142,758.00 |
| Police                           | 10129-51420          | employee payout         | 2/14/2024                       | (34,063.00)           | \$129,972.00 |
| Finance                          | various salary lines | employee wage increases | 2/14/2024                       | (2,887.00)            | \$95,909.00  |
| Police                           | 10129-51420          | employee payout         | 3/13/2024                       | (14,893.00)           | \$93,022.00  |
| Library                          | 10136-51210          | employee payout         | 3/13/2024                       | (16,993.00)           | \$78,129.00  |
| Human Resources                  | 10145-51210          | employee payout         | 3/13/2024                       | (18,795.00)           | \$61,136.00  |
| Youth & Family                   | 10119-51110          | salary increases        | 5/22/24                         | (21,708.00)           | \$42,341.00  |
| Library                          | 10136-51110          | salary increases        | 5/22/2024                       | (10,379.00)           | \$20,633.00  |
| ROV                              | 10102-51010          | salary increases        | 6/30/2024                       | (7,864.00)            | \$10,254.00  |
|                                  |                      |                         |                                 |                       | \$2,390.00   |
|                                  |                      |                         |                                 |                       |              |
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|                                  |                      |                         |                                 |                       |              |
| TOTAL TRANSFERS FROM CONTINGENCY |                      |                         |                                 |                       | \$262,610.00 |

## TOWN OF WATERFORD

## 2022-2023 CONTINGENCY TRANSFERS

| DEPARTMENT                       | ACCOUNT     | PURPOSE                                    | BOARD OF<br>FINANCE<br>APPROVAL | AMOUNT<br>TRANSFERRED | BALANCE      |
|----------------------------------|-------------|--------------------------------------------|---------------------------------|-----------------------|--------------|
| 2022-2023 APPROPRIATION          |             |                                            |                                 |                       |              |
| Police                           | 32923-55898 | De-escalation & Communication CIP Progrect | 7/20/2022                       | (775.00)              | \$265,000.00 |
| Police                           | 32923-55897 | Cell Bench Safety Overlay                  | 9/7/2022                        | (2,496.00)            | \$264,225.00 |
| Fire Services                    | 10121-59010 | Pagers                                     | 1/11/2023                       | (25,000.00)           | \$261,729.00 |
| ROV                              | various     | Primary Election Expenses                  | 2/22/2023                       | (10,964.00)           | \$236,729.00 |
| Fire Services                    | 10123-53070 | Vehicle Maintenance                        | 2/22/2023                       | (40,000.00)           | \$225,765.00 |
| Board of Finance                 | 10103-52030 | FY22 Audit Increase                        | 4/12/2023                       | (7,298.00)            | \$185,765.00 |
| Finance                          | 10107-51110 | Employee Payout                            | 4/12/2023                       | (5,841.00)            | \$178,467.00 |
| Board of Assessment              | various     | Additional Staffing                        | 4/12/2023                       | (2,235.00)            | \$172,626.00 |
| Town Clerk                       | 10109-51110 | Employee Payout                            | 4/12/2023                       | (30,798.00)           | \$170,391.00 |
| Fire Services                    | 10123-51110 | Employee Payout                            | 5/17/23                         | (41,043.00)           | \$139,593.00 |
| Fire Services                    | 32323-55900 | Increased Cost for CIP Project             | 5/17/2023                       | (2,000.00)            | \$98,550.00  |
| Police                           | 10129-51110 | Employee Payout                            | 6/14/2023                       | (65,343.00)           | \$96,550.00  |
|                                  |             |                                            |                                 |                       | \$31,207.00  |
|                                  |             |                                            |                                 |                       |              |
|                                  |             |                                            |                                 |                       |              |
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|                                  |             |                                            |                                 |                       |              |
| TOTAL TRANSFERS FROM CONTINGENCY |             |                                            |                                 |                       | \$233,793.00 |

## TOWN OF WATERFORD

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

## TOWN OF WATERFORD

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