FIFTEEN ROPE FERRY ROAD
WATERFORD, CT 06385-2886

Town of Waterford

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

BOARD OF FINANCE
AGENDA

Waterford Town Hall
Regular Meeting

July 16, 2025
7:00 p.m.

1. **Establishment of a quorum and call to order.**

2. **Public Comment**

3. **Approval and acceptance of minutes from June 11, 2025**

4. To consider and act on a request by the Utility Commission Director, Jill Stevens, to **re-designate existing appropriated funds** from account **#20531-57816, Old Norwich Road Pump Station,** into a new capital account in the amount of **$125,000** for engineering services related to the capital requirements surrounding the potential renewal of the Waterford/New London Interlocal Water Agreement, and forward to the RTM if required.

5. To consider and act on a **FY25 Out-of-Series Transfer** from Director of Fire Services, Christopher Haley, in the amount of **$10,000** as indicated in the Transfer Request Form:

TOWN OF WATERFORD
TRANSFER REQUEST FORM
Out of Series Transfer Request

FIRE SERVICES 6/6/25
DEPARTMENT

Line No.	Org. Code	Object Code	Object Description	APPROVED Budget Amount	CURRENT Available Budget	ACCOUNT INCREASE	ACCOUNT DECREASE	REVISED Available Budget
1	10123	53070	Apparatus Repair	110,000.00	10.44	10,000		10,010
2	10123	52320	Hydrants	579,000.00	38,050.00		(10,000)	28,050
					TOTAL	10,000	(10,000)	

Explanation

1-2 Apparatus repairs continue to compromise this line item. The hydrant budget was prepared with an increase in cost which did not happen this FY.

email
Department Head

Date

Kim Allen
Director of Finance

6/9/25
Date

BOS

7/8/25

6. To consider and act on a **FY25 Out-of-Series Transfer** from the Human Services Administrator, Dani Gorman, in the amount of **$3,000** as indicated in the Transfer Request Form:

TOWN OF WATERFORD
TRANSFER REQUEST FORM
Out of Series Transfer Request

10135 Seniors
DEPARTMENT 10135

Line No.	Org. Code	Object Code	Object Description	APPROVED Budget Amount	CURRENT Available Budget	ACCOUNT INCREASE	ACCOUNT DECREASE	REVISED Available Budget
1	10135	51110	Administration	161,515.00	9,924.04	3,000		12,924
2	10135	53090	Fuels & Lubricants	10,388.00	2,299.03		(1,200)	1,099
3	10135	53080	Auto Maintenance	1,562.00	927.83		(927)	1
4	10135	54020	Fitness Equipment	1,292.00	727.73		(727)	1
5	10135	54050	Auto Equipment	1,312.00	291.40		(146)	145
					TOTAL	3,000	(3,000)	

Explanation

This is due to a contractual obligation between the GGA union and the Town

email
Department Head

Date 6/3/25

Kim Allen
Director of Finance

Date 6/4/25

BOS
First Selectman

Date 7/8/25

7. To consider and act on a **FY25 Out-of-Series Transfer** from the Human Services Administrator, Dani Gorman, in the amount of **$3,104** as indicated in the Transfer Request Form:

TOWN OF WATERFORD
TRANSFER REQUEST FORM
Out of Series Transfer Request

10135
DEPARTMENT

Line No.	Org. Code	Object Code	Object Description	APPROVED Budget Amount	CURRENT Available Budget	ACCOUNT INCREASE	ACCOUNT DECREASE	REVISED Available Budget
1	10135	51810	Overtime	983.00	(197.29)	500		303
2	10135	53080	Auto Maintenance	1,562.00	1,427.83		(500)	928
3	10135	51920	FICA	31,709.00	217.05	2,604		2,821
4	10135	54030	Kitchen Equipment	3,806.00	2,039.69		(2,040)	0
5	10135	54020	Fitness Equipment	1,292.00	1,292.00		(564)	728
								0
					TOTAL	3,104	(3,104)	

Explanation

The department has experienced unprecedented requests for service (at record levels which is reflected in our data collection). 1. Seniors are surrendering their licences thus causing the ridership on our vans to climb - especially with providing transporation to medcial appointments precipitating the need for more driver hours. 2. An increase in Meals on Wheels participation for homebound seniors precipitating the need for more MOW drivers. 3. A dramatic increase in social services' cases, especially well-being checks. This has led to the need for staff to do home visits and assist seniors with enrolling in programs. 4. we have also experienced a sharp increase in seniors requesting resoucres to assist with tax relief and Veterans' programs.

Dani Gorman (email) — 5/30/2025
Department Head — **Date**

Kim Allen — 6/3/25
Director of Finance — **Date**

BOS Approved — 7/8/25
First Selectman — **Date**

BOF
Commission/Board Approval — **Date**

8. To consider and act on a **FY25 Out-of-Series Transfer** from Director of Finance, Kimberly Allen, in the amount of **$85,959** for various departments as indicated in the Transfer Request Form:

TOWN OF WATERFORD
TRANSFER REQUEST FORM

Inter-Department Transfer
Out of Series Transfer Request (Year-End)

REVISED 6/24/25

VARIOUS
DEPARTMENT

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	51010	ELECTED OFFICIALS	54,497.00	(8,266.80)	13,973.00		5,706.20
2	10102	51920	FICA	1,348.00	(623.77)	1,059.00		435.23
3	10103	52030	PROFESSIONAL FEES	76,960.00	(5,360.76)	5,400.00		39.24
4	10136	51210	CLERICAL & TECHNICAL	728,795.00	46,283.82	14,185.00		60,468.82
5	10135	51210	CLERICAL & TECHNICAL	215,599.00	(27,642.73)	45,470.00		17,827.27
6	10135	51920	FICA	31,709.00	(960.31)	3,500.00		2,539.69
7	10104	52020	POSTAGE	2,300.00	(261.48)	262.00		0.52
8	10104	52040	SERVICE CONTRACTS	6,911.00	263.42	730.00		993.42
9	10104	52050	DUES, CONFERENCES	2,557.00	102.00	1,180.00		1,282.00
10	10106	52020	POSTAGE	8,495.00	(193.40)	200.00		6.60
11	10116	51940	PENSION CONTRIBUTIONS	5,095,673.00	690,472.01		(85,959.00)	604,513.01
					TOTAL	85,959.00	(85,959.00)	

Explanation

1-2 - ROV salaries increased by RTM after budget approved and FICA increases with salary increase

3 - Additional costs to annual budget due to new GASB standards required after original quote/contract was signed

4 - Additional substitute coverage for unanticipated staff absences

5-6 - Position transferred into department after budget approved and FICA increases with the increased salary

7-9 - Postage rate increased after budget approved; QDS increases mailing services after budget approved and additional courses offered when not anticipated but staff need courses to obtain their certification

11 - Postage rates increased after annual budget approved

120- MERS budgeted for current staffing but some turnover and vacancies have allowed for a surplus in this budget line

Department Head ______ Date ______

KIM ALLEN
Director of Finance ______ Date: ~~6/23/2025~~ 6/24/25

BDS
First Selectman ______ Date: 7/8/25

9. To consider and act on a **FY25 Out-of-Series Transfer** from Director of Finance, Kimberly Allen, in the amount of **$175,454** for various departments as indicated in the Transfer Request Form:

TOWN OF WATERFORD
TRANSFER REQUEST FORM

Inter-Department Transfer
Out of Series Transfer Request

VARIOUS
DEPARTMENT

Line No.	Org. Code	Object Code	Object Description	APPROVED Budget Amount	CURRENT Available Budget	ACCOUNT INCREASE	ACCOUNT DECREASE	REVISED Available Budget
								0.00
1	10109	52020	POSTAGE	2,700.00	(373.29)	374.00		0.71
2	10110	51110	ADMINISTRATION	110,470.00	(8,562.81)	19,930.00		11,367.19
3	10111	52040	SERVICE CONTRACTS	416,213.00	(21,080.43)	22,000.00		919.57
4	10111	52090	FUEL OIL	30,000.00	(37,458.81)	38,000.00		541.19
5	10111	52100	ELECTRICITY	375,000.00	(67,479.29)	67,500.00		20.71
6	10111	52310	WATER	20,450.00	(10,732.13)	10,800.00		67.87
7	10111	52120	SEWER	3,112.00	(13,028.87)	13,100.00		71.13
8	10111	53020	OTHER SUPPLIES	8,000.00	(1,000.00)	1,000.00		0.00
9	10129	53100	TIRES	10,562.00	(850.00)	850.00		0.00
10	10130	52030	PROFESSIONAL FEES	142,558.00	(650.43)	651.00		0.57
11	10130	52040	SERVICE CONTRACTS	87,000.00	(412.77)	413.00		0.23
12	10135	52040	SERVICE CONTRACTS	3,136.00	(835.36)	836.00		0.64
13	10116	51940	PENSION CONTRIBUTIONS	5,095,673.00	476,444.64		(175,454.00)	300,990.64
					TOTAL	175,454.00	(175,454.00)	

Explanation

1 - Town Clerk (postage rates increased after budget approved)
2 - Planning (employee payout)
3-8 - Building Maintenance (see attached)
9 - Police (additional wear on tires that caused the need for replacement)
10 - DPW (additional engineering services needed than originally projected)
11- DPW (additional electrical work needed around town - over what was expected)
12 - Seniors (telephone and copier overages)
13 - Retirement (contributions budgeted on actuals at time of budget and staff changes/turnover affect ending balance)

Department Head — **Date**

KIM ALLEN — 7/9/2024 6/24/25
Director of Finance — **Date**

BDS — 7/8/25
First Selectman — **Date**

10. Update from the Oswegatchie Fire House Building Committee

11. **Old Business**

12. **New Business**

13. **Liaison Reports**

14. **Correspondence**

   a. Virginia Bielucki, Town Accountant, Periodic Financial Statements FY25 dated Jun 12, 2025.
   b. Virginia Bielucki, Town Accountant, Status of General Fund Unassigned Balance dated June 12, 2025.
   c. Virginia Bielucki, Town Accountant, Status of Contingency FY25 dated June 17, 2025.
   d. May 2025 Special Revenue Reports
   e. American Rescue Funds Quarterly Report through 6/30/25
   f. Kimberly Allen, Director of Finance, Clifton Larson Allen LLP: Statement of Work – Audit Services document
   g. Kimberly Allen, Director of Finance, Clifton Larson Allen LLP: Master Services Agreement
   h. Governance Communications – Planning
   i. FY25 Additional Appropriations
   j. FY25 Capital Project Completion Report
   k. FY25 Grants
   l. FY25 Capital Quarterly Meetings 4th Quarter 6.30.2025
   m. Animal Control Fund

15. **Adjournment**

Glenn Patterson, Chairman

1000 HARTFORD TURNPIKE WATERFORD, CT 06385

July 2, 2025

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

Dear Mr. Brule,

The Utility Commission respectfully requests a re-designation of existing appropriated funds within L.I. # 20531-57816, Old Norwich Road Pump Station, into a new capital account in the amount of $125,000 for engineering services related to the capital requirements surrounding the potential renewal of the Waterford/New London Interlocal Water Agreement.

Additional ARPA funds have recently become available from the Old Norwich Road Pump Station Upgrade project which would enable the re-designation of already appropriated CNR funds for this project.

A formal task order from our on-call engineers is included with this request as an example of the scope and related costs required to perform the necessary due diligence required to fully evaluate Waterford's capital requirements for a long term safe and reliable supply of drinking water into the future. Additional tasks must be added to the included scope prior to finalizing the Request for Proposals to be competitively bid, therefore we anticipate the revised scope costs to be $125,000 for this project. We are requesting funds currently designated be appropriated now in order to solicit competitive bids for and consequently begin the engineering study by this fall.

Thank you.

7/8/25 - BOS, approved

Jill N. Stevens, Director
Utility Commission

Cc: Utility Commission
Kimberly Allen, Director of Finance

WRIGHT-PIERCE
Engineering a Better Environment

169 Main Street, 700 Plaza Middlesex
Middletown, CT 06457
860.343.8297 | wright-pierce.com

December 6, 2024

Jill Stevens, Director of Utilities
Waterford Utility Commission
1000 Hartford Road
Waterford, CT 06385

DRAFT

SUBJECT: **Waterford Utility Commission (WUC) – Water Supply Study – Proposal for Engineering Services**
WP #T17710

Dear Jim,

As requested, Wright-Pierce (WP) is pleased to submit our proposal to provide engineering services to evaluate alternate sources of water supply in advance of the expiration of Waterford's Interlocal Water Agreement with the City of New London in 2028.

Project Understanding

The Town of Waterford (the Town) and the City of New London (the City) have an Interlocal Agreement in which the City supplies water directly to customers in New London and the City operates and maintains all facilities, while the Town is responsible for any capital improvements in their system. The term of the Agreement was initially from July 1, 1988 to July 30, 2036, as stated in the Interlocal Agreement, but this term length was reduced by eight years and will now expire in June of 2028. In advance of this Agreement's expiration date, the WUC would like to evaluate other potential sources of supply for their residents.

Waterford is currently supplied with water from the City's Lake Konomoc Water Treatment Plant (WTP). The City directly bills customers in Waterford based on individual meter readings. There are 34 interconnections between the Town's distribution system and the City's. There is currently a plan to install 11 master meters on at least some of these interconnections. Prior to 2007, water was wheeled to Montville from New London through Waterford via the 24-inch interconnection on Lathrop Road. Since 2007, Montville has purchased all of their water wholesale from Groton Utilities using the Thames River Basin interconnection.

Lake Konomoc has a safe yield of 6.4 MGD while the City's WTP has a normal capacity of 9 MGD and a peak capacity of 12 MGD. Per the Connecticut Agencies Regulations §16-262m-8, "there shall be at least a 15% margin of safety maintained between the system's safe daily yield and anticipated average daily demand." The projected demand for City of New London customers is not known but with Waterford's projected increase in demand alone, Lake Konomoc WTP may not be able to provide the project average day demand of 6.11 MGD with a 15% margin of safety by 2030. WUC may be required to seek additional sources of supply to replace or supplement City's supply to meet its future water supply needs.

The Town's historical and projected water usage is summarized in the Table 1 below, as provided in the WSP.

Table 1 Town of Waterford Historical and Projected Water Usage Compared to Current Lake Konomoc WTP Demand

Time Period	Average Day Demand (ADD) in MGD	ADD with 15% Margin of Safety (MOS) in MGD	Maximum Month Average Daily Demand (MMD) in MGD	Maximum Daily Demand (MDD) in MGD
Waterford Historical Five-Year Average (2011 to 2015)	3.02	3.47	3.75	4.60
Waterford Projected 2030	3.32	3.82	4.15	5.05
Waterford Projected 2060	3.77	4.34	4.71	5.73
Lake Konomoc WTP Historical Five Year Average (2011 to 2015)	5.32	6.11	6.38	**7.95**

1. Data obtained from the September 2016 Town of Waterford Utility Commission Water Supply Plan.
2. Bolded values exceed Lake Konomoc's safe yield of 6.4 MGD.

WUC has previously evaluated at least two other potential groundwater sources including the Jordan/Nevins Brook Well and the Polly Brook Well. Initial testing at the Jordan/Nevins Brook production well determined a yield of 0.3 MGD which was considered too low for source development to meet Town's current and projected future water needs. As stated in the 2016 Water Supply Plan (WSP), this well would also require treatment for iron and manganese removal and would have potential impacts on streamflow and wetlands.

The Polly Brook well is in zoning district IP-3, the Aquifer Protection Industrial Park zone, which was established by the Waterford Utilities Commission (WUC) through the zoning board. The 2016 Water Supply Plan states that this well is not being considered for future use, but the reasoning is not given.

Therefore, WUC has requested that Wright-Pierce evaluate other potential long-term sources of supply, associated permitting and regulatory requirements, and infrastructure improvement needs and costs for Waterford residents. Based on our understanding of WUC's needs the following is our proposed scope of services.

Scope of Services

Based on our understanding of the project, we propose the following scope of services:

1. Conduct a project kick-off meeting with WUC staff.
2. Request pertinent project information from WUC and Veolia. The requested information includes:

a. The report titled *A Discussion on the Feasibility of Metering Between the Waterford Utility Commission and City of New London Public Water Systems* dated May 30, 2016, and referenced in the WSP.

b. Any available reports/data regarding the Jordan/Nevins Brook Well and the Polly Brook Well.

c. Historical water usage data (2016 through 2024) in Waterford.

d. Projected residential, commercial and industrial growth and estimated future water demand in Waterford.

e. Projected residential, commercial and industrial growth and estimated future water demand in New London.

f. A copy of New London's water supply plan.

3. Evaluate the feasibility of purchasing water wholesale from the City of New London with the Town of Waterford performing operations and maintenance. This task includes:

   a. Up to two (2) in-person meetings with the City of New London staff.

   b. Evaluate Waterford's long-term supply capacity needs from the City of New London.

   c. Evaluate availability of supply from New London, water quantity and permitting requirements.

   d. Review the City of New London's Water Supply Plan, historical water usage data (2016 through 2024), Capital Improvements Plan, and current and projected (if available) water rates.

   e. Evaluate City's projected capital costs, operations and maintenance costs and pro-rated cost per user in Waterford for a 25-year planning and operational period.

   f. Identify CT DPH requirements that WUC would need to meet to self-service their system.

4. Evaluate the feasibility of purchasing wholesale water from Groton Utilities via the Thames River Basin connection with Groton Utilities . This task includes:

   a. Up to two (2) in-person meetings with Groton Utilities (GU) staff.

   b. Evaluate availability of supply from GU, water quantity, quality and permitting requirements.

   c. Identify potential interconnection points and infrastructure needs.

   d. Request and review Groton's Water Supply Plan, Capital Improvements Plan, and reports related to the Thames River Basin project.

   e. Evaluate water system operations requirements (WUC performing operations and maintenance).

   f. Identify CT DPH requirements that WUC would need to meet to self-service their system.

   g. Evaluate capital costs and operations and maintenance costs for a 25-year planning and operational period.

h. Evaluate available funding options (low interest loans and grants).

5. Evaluate potential new groundwater sources to replace or augment the City's supply. Tasks include:
   a. Review the existing documents including any available reports regarding the Jordan/Nevins Brook Well and the Polly Brook Well, water distribution map, hydrogeologic data, reports, studies, and other pertinent project data.
   b. Complete a desktop hydrogeologic assessment to identify potentially favorable locations for a groundwater source which includes:
      i. Review previous studies and published geologic maps and reports regarding the wells and geology in the area.
      ii. Analyze and compile available GIS data including FEMA flood plains, contaminant threats, geologic data, hydrologic features, detailed soil maps, light detection and ranging (LiDAR) derived DEM data, and sensitive receptors such as wetlands and endangered species.
      iii. Conduct a state file review for any additional data for the assessment.
      iv. Review property plans and assessor's database to determine property ownership of potential favorable parcels.
      v. Review well inventory data for existing well construction, pump testing data, and drilling logs of wells in the study area.
      vi. Identify properties that have the potential for development of a new groundwater source with consideration of meeting regulatory setbacks, minimizing the potential for permitting limitations, distance to the existing system to minimize future infrastructure costs, and indication of favorable geologic conditions.
6. Provide a draft report for WUC's review and comment.
7. Meet with WUC staff to review the draft report and prepare a final report that addresses WUC comments.

Future Tasks

Following completion of the report, Wright-Pierce would proceed to develop a cost-benefit analysis and a rate study for any sources of supply that the Town of Waterford would like to pursue further. If an interconnection with Groton Utilities is pursued, we recommend developing a hydraulic model of the WUC's distribution system that is compatible with Groton Utilities' hydraulic model. The hydraulic model would be useful in evaluating various hydraulic scenarios for potential operating and hydraulic conditions. Engineering costs for future tasks are not included as part of this proposal letter.

Schedule

Wright-Pierce is available to begin work on this project in the beginning of 2025. We anticipate the work will take approximately six to eight months to complete.

Fee

For the Scope of Services described above we propose to undertake this work for a not-to-exceed fee of $97,715 based on our estimated effort in the attached fee table (**Attachment A**) and our current billing rates (**Attachment B**).

Please note that this signed letter proposal will constitute our contract and Notice to Proceed for the work under our current standard terms and conditions in our on-call agreement with the Town of Waterford dated May 10, 2023. Should our proposal be acceptable, we will send a Task Order for signature.

We appreciate the opportunity to be of continued service to the Waterford Utilities Commission. Let us know if you have any questions regarding our proposed scope of work.

Sincerely,
WRIGHT-PIERCE

Mariusz Jedrychowski, PE
Regional Group Leader II
mariusz.jedrychowski@wright-pierce.com

Seen and agreed to by:

Waterford Utilities Commission

By: ______________________________

Name: ____________________________

Title: _____________________________

Date: _____________________________

Waterford Utilities Commission
Water Supply Study
Project Budget

DRAFT

Tasks	Water Practice Leader @ RJW $241	Senior Project Manager @ MDJ $239	Project Engineer @ ED $151	Staff Engineer @ TH $116	Lead Hydrogeologist @ GJS $187	Hydrogeologist @ LNT $140	Hydrogeologist @ KMC $121	GIS Analyst @ CGH $127	Engineering Assistant @ KK $120	Total Hours	Loaded Labor	Expenses	SUBCONTRACTED SERVICES	TOTAL FEE
Phase 1: Study														
1. Conduct a project kick-off meeting with WUC staff.	0	4	4	4	0	0	0	0	0	12	2,028	50	0	$ 2,078
2. Collect and review documents from WUC and Veolia.	0	6	16	16	0	4	16	0	0	58	8,211	50	0	$ 8,261
3. Evaluate the feasibility of purchasing water wholesale from the City of New London.	1	16	20	48	0	0	0	0	0	85	12,679	220	0	$ 12,899
4. Evaluate the feasibility of purchasing water wholesale from Groton via the Thames River Basin connection.	1	16	40	40	0	0	0	0	4	101	15,252	220	0	$ 15,472
5. Data review and desktop hydrogeological analysis for potential sources of supply in Waterford.	0	0	2	4	40	30	34	0	0	110	16,569	50	0	$ 16,619
6. Provide draft report.	1	16	80	60	24	10	10	24	8	233	34,257	50	0	$ 34,307
7. Meet with WUC and prepare a final report based on comments received.	0	8	16	12	8	4	0	0	2	50	8,028	50	0	$ 8,078
Total Hours	3	66	178	184	72	48	60	24	14	649				
Total Direct Labor Cost	$ 723	$ 15,791	$ 26,932	$ 21,404	$ 13,472	$ 6,737	$ 7,247	$ 3,046	$ 1,674	$ 97,025	$ 97,025	$ 690	$ -	$ 97,715

Billing Rates as of April 2024

The following labor rates and non-labor costs are provided as requested. Billing rates are based on salary costs for Wright-Pierce within each classification, multiplied by our salary multipliers. Actual billing rates for the project are based on the actual rates for the individuals assigned. Allow for a standard 6% salary increase year-over-year for multi-year contracts.

Labor Billing Rates

Accounting/Billing Classification	Hourly Billing Rate Range
Principal/Engineering Manager	$250 to 380
Senior Project Manager	$190 to 290
Project Manager/Senior Project Engineer/Construction Manager	$190 to 260
Senior Project Engineer	$180 to 250
Project Engineer	$130 to 170
Engineer Intern/Intern Architect	$100 to 140
Architect/Structural/Mechanical/Instrumentation/Electrical Engineer	$150 to 310
Senior CAD Designer	$140 to 160
CAD Designer/Senior CAD Technician	$100 to 150
CAD Technician	$90 to 110
GIS Analyst	$100 to 170
Survey Crew (two people)	$260 to 300
Field Service Manager/Technician	$90 to 140
Hydrogeologist	$110 to 190
Resident Project Representative	$100 to 180 ($120 to 210 w/ expenses)
Office Administrator/Engineering Assistant	$90 to 140

Non-Labor Billing Rates

Description/Equipment	Job Cost Rate Per Unit
CADD Bond	$0.15/sq. ft.
Field Books	$20 each
iPad	$5/day
Meals and Tips	At Cost
Mileage	IRS Rate
Misc. Equip.* 1-3 items	$5/day
Misc. Equip.* 4-6 items	$10/day
Misc. Equip.* 7-10 items	$20/day
Misc. Fees	At Cost
Misc. Field Supplies	At Cost
Misc. Office Supplies	At Cost

Description/Equipment	Job Cost Rate Per Unit
Mylar	$1.00/sq. ft.
Photocopies	$0.10/copy
Postage	At Cost
Printing/Reproduction Cost	At Cost
Rental Vehicles	At Cost
Room	At Cost
Subcontracts	1.1 x Cost

* Miscellaneous equipment = paint gauge, measuring wheel, measuring tape, thermometer, manhole pick, laser measuring device, ice auger, flashlights, traffic cones, etc.

TOWN OF WATERFORD
TRANSFER REQUEST FORM
Out of Series Transfer Request

FIRE SERVICES 6/6/25
DEPARTMENT

Line No.	Org. Code	Object Code	Object Description	APPROVED Budget Amount	CURRENT Available Budget	ACCOUNT INCREASE	ACCOUNT DECREASE	REVISED Available Budget
1	10123	53070	Apparatus Repair	110,000.00	10.44	10,000		10,010
2	10123	52320	Hydrants	579,000.00	38,050.00		(10,000)	28,050
					TOTAL	10,000	(10,000)	

Explanation

1-2 Apparatus repairs continue to compromise this line item. The hydrant budget was prepared with an increase in cost which did not happen this FY.

email
Department Head **Date**

Kim Allen
Director of Finance 6/9/25 **Date**

BOS
First Selectman 7/8/25 **Date**

Commission/Board Approval **Date**

Town of Waterford, CT

munis a tyler erp solution

YEAR-TO-DATE BUDGET REPORT

FOR 2025 13

	ORIGINAL APPROP		TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
101 GENERAL FUND								
10123 FIRE SERVICES								
51110 ADMINISTRATION								
10123 51110	200,611.00	ADMINISTRATION	-15,514.00	185,097.00	140,513.19	0.00	44,583.81	75.9%
51120 INSPECTION								
10123 51120	83,385.00	INSPECTION	0.00	83,385.00	78,444.70	0.00	4,940.30	94.1%
51210 CLERICAL AND TECHNICAL								
10123 51210	167,150.00	CLERICAL AND TECHNICAL	0.00	167,150.00	154,544.78	0.00	12,605.22	92.5%
51240 EDUCATIONAL INCENTIVE								
10123 51240	13,240.00	EDUCATIONAL INCENTIVE	0.00	13,240.00	7,490.00	0.00	5,750.00	56.6%
51410 FIRE FIGHTING								
10123 51410	1,287,338.00	FIRE FIGHTING	118,738.00	1,406,076.00	1,208,885.36	0.00	197,190.64	86.0%
51411 INCENTIVE PROGRAM STIPENDS								
10123 51411	50,000.00	INCENTIVE PROGRAM STIPENDS	0.00	50,000.00	20,395.00	0.00	29,605.00	40.8%
51412 PART TIME FIREFIGHTING								
10123 51412	175,000.00	PART TIME FIREFIGHTING	-13,500.00	161,500.00	127,431.47	0.00	34,068.53	78.9%

Town of Waterford, CT

YEAR-TO-DATE BUDGET REPORT

FOR 2025 13

	ORIGINAL APPROP		TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
51810 OVERTIME								
10123 51810	8,000.00	OVERTIME	55,000.00	63,000.00	85,974.80	0.00	-22,974.80	136.5%
51812 FIRE INSPECTORS' OVERTIME								
10123 51812	5,000.00	FIRE INSPECTORS' OVERTIME	0.00	5,000.00	4,031.24	0.00	968.76	80.6%
51820 REPLACEMENT OVERTIME								
10123 51820	165,000.00	REPLACEMENT OVERTIME	0.00	165,000.00	154,615.21	0.00	10,384.79	93.7%
51830 TRAINING & EDUCATION								
10123 51830	10,000.00	TRAINING OVERTIME	3,500.00	13,500.00	13,863.93	0.00	-363.93	102.7%
51920 F.I.C.A.								
10123 51920	165,601.00	F.I.C.A.	0.00	165,601.00	143,141.59	0.00	22,459.41	86.4%
52010 ADVERTISING								
10123 52010	400.00	ADVERTISING	500.00	900.00	737.92	0.00	162.08	82.0%
52020 POSTAGE								
10123 52020	250.00	POSTAGE	0.00	250.00	50.92	0.00	199.08	20.4%
52030 PROFESSIONAL FEES								
10123 52030	2,500.00	PROFESSIONAL FEES	0.00	2,500.00	1,393.02	0.00	1,106.98	55.7%

Town of Waterford, CT

YEAR-TO-DATE BUDGET REPORT

FOR 2025 13

	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
52040 SERVICE CONT AND REPAIRS							
10123 52040 SERVICE CONT. AND REPAIRS	21,000.00	0.00	21,000.00	16,726.54	353.83	3,919.63	81.3%
52050 DUES CONFER							
10123 52050 DUES,CONFERENCES & EDUCAT	38,000.00	-4,598.00	33,402.00	21,819.01	1,210.00	10,372.99	68.9%
52060 PRINTING							
10123 52060 PRINTING	100.00	0.00	100.00	6.05	0.00	93.95	6.1%
52070 REIMBURSABLE EXPENSES							
10123 52070 REIMBURSABLE EXPENSES	1,000.00	0.00	1,000.00	245.70	0.00	754.30	24.6%
52080 TELEPHONE							
10123 52080 TELEPHONE	29,500.00	0.00	29,500.00	27,625.95	1,872.77	1.28	100.0%
52290 PUBLIC SAFETY AWARENESS							
10123 52290 PUBLIC SAFETY AWARENESS	4,000.00	0.00	4,000.00	2,911.27	0.00	1,088.73	72.8%
52305 OSHA COMPLIANCE							
10123 52305 OSHA COMPLIANCE	1,800.00	0.00	1,800.00	1,450.00	0.00	350.00	80.6%
52310 EXAMINATIONS							
10123 52310 EXAMINATIONS	10,000.00	0.00	10,000.00	8,181.60	1,775.40	43.00	99.6%

YEAR-TO-DATE BUDGET REPORT

FOR 2025 13

	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
52320 RENTAL OF HYDRANTS							
10123 52320 RENTAL OF HYDRANTS	579,000.00	0.00	579,000.00	405,712.32	135,237.68	38,050.00	93.4%
52370 CLOTHING OR UNIFORM ALLOW							
10123 52370 CLOTHING OR UNIFORM ALLOW	23,000.00	0.00	23,000.00	18,727.51	809.05	3,463.44	84.9%
52371 FIRE POLICE							
10123 52371 FIRE POLICE	1,250.00	0.00	1,250.00	825.04	0.00	424.96	66.0%
52372 INSURANCE							
10123 52372 INSURANCE	142,000.00	5,535.00	147,535.00	147,534.94	0.00	0.06	100.0%
52373 LP GAS							
10123 52373 LP GAS	5,600.00	0.00	5,600.00	2,561.95	0.00	3,038.05	45.7%
52374 CABLE TELEVISION							
10123 52374 CABLE TELEVISION	7,500.00	2,122.00	9,622.00	8,671.39	895.57	55.04	99.4%
52375 GROUND LADDER TESTING							
10123 52375 GROUND LADDER TESTING	7,800.00	-305.00	7,495.00	4,877.87	0.00	2,617.13	65.1%
52376 HYDRAULIC TESTING							
10123 52376 HYDRAULIC TESTING	3,200.00	3,100.00	6,300.00	5,619.98	0.00	680.02	89.2%

Town of Waterford, CT

YEAR-TO-DATE BUDGET REPORT

FOR 2025 13

	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
52377 BREATHING APPARATUS TESTING							
10123 52377 BREATHING APPARATUS TESTING	9,800.00	0.00	9,800.00	8,206.83	0.00	1,593.17	83.7%
52378 BUILDING MAINTENANCE							
10123 52378 BUILDING MAINTENANCE	84,000.00	-10,488.00	73,512.00	47,496.46	2,890.00	23,125.54	68.5%
52379 HOSE TESTING AND REPAIRS							
10123 52379 HOSE TESTING AND REPAIRS	9,950.00	305.00	10,255.00	10,193.77	0.00	61.23	99.4%
52387 PUMP TESTING SERVICES							
10123 52387 PUMP TESTING SERVICES	4,500.00	0.00	4,500.00	1,200.00	0.00	3,300.00	26.7%
52392 GENERATOR MAINTENANCE & REPAIR							
10123 52392 GENERATOR MAINTENANCE & REPAIR	9,500.00	9,551.00	19,051.00	18,911.10	0.00	139.90	99.3%
53010 OFFICE SUPPLIES							
10123 53010 OFFICE SUPPLIES	1,000.00	-976.00	24.00	43.12	0.00	-19.12	179.7%
53020 OTHER SUPPLIES							
10123 53020 OTHER SUPPLIES	10,000.00	0.00	10,000.00	4,290.27	0.00	5,709.73	42.9%
53021 CONSUMABLE SUPPLIES							
10123 53021 CONSUMABLE SUPPLIES	4,500.00	-1,800.00	2,700.00	1,808.11	0.00	891.89	67.0%

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Town of Waterford, CT

YEAR-TO-DATE BUDGET REPORT

FOR 2025 13

	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
53070 AUTO REPAIRS							
10123 53070 AUTO REPAIRS	110,000.00	-4,248.00	105,752.00	105,085.22	13,047.38	-12,380.60	111.7%
53080 AUTOMOTIVE MAINTENANCE							
10123 53080 AUTOMOTIVE MAINTENANCE	20,000.00	5,000.00	25,000.00	19,875.47	0.00	5,124.53	79.5%
53085 MARINE REPAIRS							
10123 53085 MARINE REPAIRS	5,000.00	-2,000.00	3,000.00	2,492.80	0.00	507.20	83.1%
53090 FUELS AND LUBRICANTS							
10123 53090 FUELS AND LUBRICANTS	42,000.00	0.00	42,000.00	31,154.14	0.00	10,845.86	74.2%
53100 TIRES							
10123 53100 TIRES	7,000.00	7,424.00	14,424.00	14,423.31	0.00	0.69	100.0%
53110 COMPUTER SUPPLIES							
10123 53110 COMPUTER SUPPLIES	1,000.00	0.00	1,000.00	236.96	0.00	763.04	23.7%
53111 FF PROTECTIVE CLOTHING							
10123 53111 FF PROTECTIVE CLOTHING	35,000.00	21,100.00	56,100.00	41,566.52	11,210.31	3,323.17	94.1%
53112 FIREFIGHTING SUPPLIES							
10123 53112 FIREFIGHTING SUPPLIES	9,500.00	0.00	9,500.00	3,560.02	0.00	5,939.98	37.5%

Town of Waterford, CT

YEAR-TO-DATE BUDGET REPORT

FOR 2025 13

	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
53113 VOLUNTEER RESPONDER AWARDS							
10123 53113 VOLUNTEER RESPONDER AWARDS	5,000.00	0.00	5,000.00	1,199.50	0.00	3,800.50	24.0%
53114 MEDICAL SUPPLIES							
10123 53114 MEDICAL SUPPLIES	6,500.00	0.00	6,500.00	6,259.31	240.51	0.18	100.0%
53115 VOLUNTEER FIREFIGHTER SUPPLIES							
10123 53115 VOLUNTEER FIREFIGHTER SUPPLIES	3,000.00	0.00	3,000.00	0.00	0.00	3,000.00	.0%
54060 OFFICE EQUIPMENT							
10123 54060 OFFICE EQUIPMENT	1,200.00	-30.00	1,170.00	0.00	0.00	1,170.00	.0%
54202 EQUIPMENT -FORE INVESTIGATIONS							
10123 54202 EQUIPMENT -FIRE INVESTIGATIONS	750.00	30.00	780.00	785.45	0.00	-5.45	100.7%
54218 FIREFIGHTER EQUIPMENT							
10123 54218 FIREFIGHTER EQUIPMENT	24,000.00	-18,722.00	5,278.00	2,041.84	3,208.67	27.49	99.5%
54220 RADIO/EMERGENCY LIGHTS							
10123 54220 RADIO/EMERGENCY LIGHTS	9,500.00	0.00	9,500.00	3,545.52	0.00	5,954.48	37.3%
54222 RESCUE TRUCK EQUIPMENT							
10123 54222 RESCUE TRUCK EQUIPMENT	5,500.00	-5,500.00	0.00	0.00	0.00	0.00	.0%

Town of Waterford, CT

YEAR-TO-DATE BUDGET REPORT

FOR 2025 13

	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
54226 EQUIPMENT							
10123 54226 EQUIPMENT	6,000.00	-6,000.00	0.00	0.00	0.00	0.00	.0%
TOTAL FIRE SERVICES	3,632,425.00	148,224.00	3,780,649.00	3,139,385.97	172,751.17	468,511.86	87.6%
TOTAL GENERAL FUND	3,632,425.00	148,224.00	3,780,649.00	3,139,385.97	172,751.17	468,511.86	87.6%
TOTAL EXPENSES	3,632,425.00	148,224.00	3,780,649.00	3,139,385.97	172,751.17	468,511.86	
GRAND TOTAL	3,632,425.00	148,224.00	3,780,649.00	3,139,385.97	172,751.17	468,511.86	87.6%

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

TOWN OF WATERFORD
TRANSFER REQUEST FORM

Out of Series Transfer Request

10135 Seniors
DEPARTMENT 10135

Line No.	Org. Code	Object Code	Object Description	APPROVED Budget Amount	CURRENT Available Budget	ACCOUNT INCREASE	ACCOUNT DECREASE	REVISED Available Budget
1	10135	51110	Administration	161,515.00	9,924.04	3,000		12,924
2	10135	53090	Fuels & Lubricants	10,388.00	2,299.03		(1,200)	1,099
3	10135	53080	Auto Maintenance	1,562.00	927.83		(927)	1
4	10135	54020	Fitness Equipment	1,292.00	727.73		(727)	1
5	10135	54050	Auto Equipment	1,312.00	291.40		(146)	145
					TOTAL	3,000	(3,000)	

Explanation

This is due to a contractual obligation between the GGA union and the Town.

email
Department Head

6/3/25
Date

Kim Allen
Director of Finance

6/4/25
Date

BOS
First Selectman

7/8/25
Date

Commission/Board Approval

Date

Town of Waterford, CT

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a tyler erp solution

YEAR-TO-DATE BUDGET REPORT

FOR 2025 13

	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
101 GENERAL FUND							
10135 SENIOR CITIZEN COMMISSION							
51110 ADMINISTRATION							
10135 51110 ADMINISTRATION	161,515.00	0.00	161,515.00	151,590.96	0.00	9,924.04	93.9%
51210 CLERICAL AND TECHNICAL							
10135 51210 CLERICAL AND TECHNICAL	216,499.00	-900.00	215,599.00	243,241.73	0.00	-27,642.73	112.8%
51635 SENIOR PROGRAM INSTRUCTORS							
10135 51635 SENIOR PROGRAM INSTRUCTORS	35,495.00	0.00	35,495.00	34,959.28	0.00	535.72	98.5%
51810 OVERTIME							
10135 51810 OVERTIME	983.00	900.00	1,883.00	2,080.29	0.00	-197.29	110.5%
51920 F.I.C.A.							
10135 51920 F.I.C.A.	31,709.00	0.00	31,709.00	32,669.31	0.00	-960.31	103.0%
52020 POSTAGE							
10135 52020 POSTAGE	1,000.00	0.00	1,000.00	306.01	0.00	693.99	30.6%
52030 PROFESSIONAL FEES							
10135 52030 PROFESSIONAL FEES	6,360.00	0.00	6,360.00	5,340.00	0.00	1,020.00	84.0%

YEAR-TO-DATE BUDGET REPORT

FOR 2025 13

	ORIGINAL APPROP		TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
52039 ADA SERVICES								
10135 52039	450.00	ADA SERVICES	0.00	450.00	0.00	0.00	450.00	.0%
52040 SERVICE CONT AND REPAIRS								
10135 52040	2,236.00	SERVICE CONT. AND REPAIRS	900.00	3,136.00	3,669.01	538.15	-1,071.16	134.2%
52050 DUES CONFER								
10135 52050	280.00	DUES,CONFERENCES & EDUCAT	0.00	280.00	210.00	0.00	70.00	75.0%
52130 PHYSICAL EXAMINATIONS								
10135 52130	1,188.00	PHYSICAL EXAMINATIONS	-450.00	738.00	840.95	0.00	-102.95	113.9%
52380 PROGRAMS								
10135 52380	1,642.00	PROGRAMS	-450.00	1,192.00	1,128.80	0.00	63.20	94.7%
53010 OFFICE SUPPLIES								
10135 53010	44.00	OFFICE SUPPLIES	0.00	44.00	0.00	0.00	44.00	.0%
53020 OTHER SUPPLIES								
10135 53020	1,925.00	OTHER SUPPLIES	0.00	1,925.00	1,215.28	0.00	709.72	63.1%
53070 AUTO REPAIRS								
10135 53070	1,562.00	AUTO REPAIRS	0.00	1,562.00	1,175.80	0.00	386.20	75.3%

YEAR-TO-DATE BUDGET REPORT

FOR 2025 13

	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
53080 AUTOMOTIVE MAINTENANCE							
10135 53080 AUTOMOTIVE MAINTENANCE	1,562.00	0.00	1,562.00	134.17	0.00	1,427.83	8.6%
53090 FUELS AND LUBRICANTS							
10135 53090 FUELS AND LUBRICANTS	10,388.00	0.00	10,388.00	8,088.97	0.00	2,299.03	77.9%
54020 EQUIPMENT							
10135 54020 FITNESS EQUIPMENT	1,292.00	0.00	1,292.00	0.00	0.00	1,292.00	.0%
54030 KITCHEN EQUIPMENT							
10135 54030 KITCHEN EQUIPMENT	3,806.00	0.00	3,806.00	1,766.31	0.00	2,039.69	46.4%
54050 AUTOMOTIVE EQUIPMENT							
10135 54050 AUTOMOTIVE EQUIPMENT	1,312.00	0.00	1,312.00	1,020.60	0.00	291.40	77.8%
TOTAL SENIOR CITIZEN COMMISSION	481,248.00	0.00	481,248.00	489,437.47	538.15	-8,727.62	101.8%
TOTAL GENERAL FUND	481,248.00	0.00	481,248.00	489,437.47	538.15	-8,727.62	101.8%
TOTAL EXPENSES	481,248.00	0.00	481,248.00	489,437.47	538.15	-8,727.62	
GRAND TOTAL	481,248.00	0.00	481,248.00	489,437.47	538.15	-8,727.62	101.8%

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

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User: kallen
Program ID: glytdbud

TOWN OF WATERFORD
TRANSFER REQUEST FORM
Out of Series Transfer Request

10135
DEPARTMENT

Line No.	Org. Code	Object Code	Object Description	APPROVED Budget Amount	CURRENT Available Budget	ACCOUNT INCREASE	ACCOUNT DECREASE	REVISED Available Budget
1	10135	51810	Overtime	983.00	(197.79)	500		303
2	10135	53080	Auto Maintenance	1,562.00	1,427.83		(500)	928
3	10135	51920	FICA	31,709.00	217.05	2,604		2,821
4	10135	54030	Kitchen Equipment	3,806.00	2,039.69		(2,040)	0
5	10135	54020	Fitness Equipment	1,292.00	1,292.00		(564)	728
								0
					TOTAL	3,104	(3,104)	

Explanation

The department has experienced unprecedented requests for service (at record levels which is reflected in our data collection). 1. Seniors are surrendering their licencses thus causing the ridership on our vans to climb - especially with providing transporation to medcial appointments precipitating the need for more driver hours. 2. An increase in Meals on Wheels participation for homebound seniors precipitating the need for more MOW drivers. 3. A dramatic increase in social services' cases, especially well-being checks. This has led to the need for staff to do home visits and assist seniors with enrolling in programs.
4. we have also experienced a sharp increase in seniors requesting resoucres to assist with tax relief and Veterans' programs.

Dani Gorman (email)
Department Head

5/30/2025
Date

Kim Allen
Director of Finance

6/3/25
Date

BOS Approved
First Selectman

7/8/25
Date

BOF
Commission/Board Approval

Date

Town of Waterford, CT

YEAR-TO-DATE BUDGET REPORT

FOR 2025 13

	ORIGINAL APPROP		TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
101 GENERAL FUND								
10135 SENIOR CITIZEN COMMISSION								
51110 ADMINISTRATION								
10135 51110	161,515.00	ADMINISTRATION	0.00	161,515.00	148,513.65	0.00	13,001.35	92.0%
51210 CLERICAL AND TECHNICAL								
10135 51210	216,499.00	CLERICAL AND TECHNICAL	-900.00	215,599.00	237,285.83	0.00	-21,686.83	110.1%
51635 SENIOR PROGRAM INSTRUCTORS								
10135 51635	35,495.00	SENIOR PROGRAM INSTRUCTORS	0.00	35,495.00	34,162.15	0.00	1,332.85	96.2%
51810 OVERTIME								
10135 51810	983.00	OVERTIME	900.00	1,883.00	2,080.29	0.00	-197.29	110.5%
51920 F.I.C.A.								
10135 51920	31,709.00	F.I.C.A.	0.00	31,709.00	31,926.05	0.00	-217.05	100.7%
52020 POSTAGE								
10135 52020	1,000.00	POSTAGE	0.00	1,000.00	306.01	0.00	693.99	30.6%
52030 PROFESSIONAL FEES								
10135 52030	6,360.00	PROFESSIONAL FEES	0.00	6,360.00	5,340.00	0.00	1,020.00	84.0%

YEAR-TO-DATE BUDGET REPORT

FOR 2025 13

		ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
52039 ADA SERVICES								
10135 52039	ADA SERVICES	450.00	0.00	450.00	0.00	0.00	450.00	.0%
52040 SERVICE CONT AND REPAIRS								
10135 52040	SERVICE CONT. AND REPAIRS	2,236.00	900.00	3,136.00	3,669.01	538.15	-1,071.16	134.2%
52050 DUES CONFER								
10135 52050	DUES,CONFERENCES & EDUCAT	280.00	0.00	280.00	210.00	0.00	70.00	75.0%
52130 PHYSICAL EXAMINATIONS								
10135 52130	PHYSICAL EXAMINATIONS	1,188.00	-450.00	738.00	840.95	0.00	-102.95	113.9%
52380 PROGRAMS								
10135 52380	PROGRAMS	1,642.00	-450.00	1,192.00	1,128.80	0.00	63.20	94.7%
53010 OFFICE SUPPLIES								
10135 53010	OFFICE SUPPLIES	44.00	0.00	44.00	0.00	0.00	44.00	.0%
53020 OTHER SUPPLIES								
10135 53020	OTHER SUPPLIES	1,925.00	0.00	1,925.00	1,215.28	0.00	709.72	63.1%
53070 AUTO REPAIRS								
10135 53070	AUTO REPAIRS	1,562.00	0.00	1,562.00	1,175.80	0.00	386.20	75.3%

YEAR-TO-DATE BUDGET REPORT

FOR 2025 13

	ORIGINAL APPROP	TRANFRS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
53080 AUTOMOTIVE MAINTENANCE							
10135 53080 AUTOMOTIVE MAINTENANCE	1,562.00	0.00	1,562.00	134.17	0.00	1,427.83	8.6%
53090 FUELS AND LUBRICANTS							
10135 53090 FUELS AND LUBRICANTS	10,388.00	0.00	10,388.00	8,088.97	0.00	2,299.03	77.9%
54020 EQUIPMENT							
10135 54020 FITNESS EQUIPMENT	1,292.00	0.00	1,292.00	0.00	0.00	1,292.00	.0%
54030 KITCHEN EQUIPMENT							
10135 54030 KITCHEN EQUIPMENT	3,806.00	0.00	3,806.00	1,766.31	0.00	2,039.69	46.4%
54050 AUTOMOTIVE EQUIPMENT							
10135 54050 AUTOMOTIVE EQUIPMENT	1,312.00	0.00	1,312.00	1,020.60	0.00	291.40	77.8%
TOTAL SENIOR CITIZEN OPERATIONS	481,248.00	0.00	481,248.00	478,863.87	538.15	1,845.98	99.6%
TOTAL GENERAL FUND	481,248.00	0.00	481,248.00	478,863.87	538.15	1,845.98	99.6%
TOTAL EXPENSES	481,248.00	0.00	481,248.00	478,863.87	538.15	1,845.98	[illegible]
GRAND TOTAL	481,248.00	0.00	481,248.00	478,863.87	538.15	1,845.98	99.6%

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

TOWN OF WATERFORD
TRANSFER REQUEST FORM

Inter-Department Transfer

Out of Series Transfer Request (Year-End)

VARIOUS

DEPARTMENT

REVISED 6/24/25

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	51010	ELECTED OFFICIALS	54,497.00	(8,266.80)	13,973.00		5,706.20
2	10102	51920	FICA	1,348.00	(623.77)	1,059.00		435.23
3	10103	52030	PROFESSIONAL FEES	76,960.00	(5,360.76)	5,400.00		39.24
4	10136	51210	CLERICAL & TECHNICAL	728,795.00	46,283.82	14,185.00		60,468.82
5	10135	51210	CLERICAL & TECHNICAL	215,599.00	(27,642.73)	45,470.00		17,827.27
6	10135	51920	FICA	31,709.00	(960.31)	3,500.00		2,539.69
7	10104	52020	POSTAGE	2,300.00	(261.48)	262.00		0.52
8	10104	52040	SERVICE CONTRACTS	6,911.00	263.42	730.00		993.42
9	10104	52050	DUES, CONFERENCES	2,557.00	102.00	1,180.00		1,282.00
10	10106	52020	POSTAGE	8,495.00	(193.40)	200.00		6.60
11	10116	51940	PENSION CONTRIBUTIONS	5,095,673.00	690,472.01		(85,959.00)	604,513.01
					TOTAL	85,959.00	(85,959.00)	

Explanation

1-2 - ROV salaries increased by RTM after budget approved and FICA increases with salary increase

3 - Additional costs to annual budget due to new GASB standards required after original quote/contract was signed

4 - Additional substitute coverage for unanticipated staff absences

5-6 - Position transferred into department after budget approved and FICA increases with the increased salary

7-9 - Postage rate increased after budget approved; QDS increases mailing services after budget approved and additional courses offered when not anticipated but staff need courses to obtain their certification

11 - Postage rates increased after annual budget approved

120- MERS budgeted for current staffing but some turnover and vacancies have allowed for a surplus in this budget line

Department Head — **Date**

KIM ALLEN — ~~6/11/2025~~ 6/24/25

Director of Finance — **Date**

BDS — 7/8/25

First Selectman — **Date**

Commission/Board Approval — **Date**

Town of Waterford, CT

YEAR-TO-DATE BUDGET REPORT

FOR 2025 13

	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
101 GENERAL FUND							
10102 REGISTRAR OF VOTERS							
51010 ELECTED OFFICIALS							
10102 51010 ELECTED OFFICIALS	54,497.00	0.00	54,497.00	62,763.80	0.00	-8,266.80	115.2%
51310 VOTER REGISTRATION							
10102 51310 VOTER REGISTRATION	4,000.00	800.00	4,800.00	4,468.89	0.00	331.11	93.1%
51320 ELECTION ACTIVITIES							
10102 51320 ELECTION ACTIVITIES	14,870.00	8,924.00	23,794.00	23,793.22	0.00	0.78	100.0%
51920 F.I.C.A.							
10102 51920 F.I.C.A.	5,613.00	1,348.00	6,961.00	7,584.77	0.00	-623.77	109.0%
52010 ADVERTISING							
10102 52010 ADVERTISING	100.00	0.00	100.00	0.00	0.00	100.00	.0%
52020 POSTAGE							
10102 52020 POSTAGE	2,050.00	500.00	2,550.00	2,303.28	0.00	246.72	90.3%
52040 SERVICE CONT AND REPAIRS							
10102 52040 SERVICE CONT. AND REPAIRS	2,250.00	-1,000.00	1,250.00	1,250.00	0.00	0.00	100.0%

Town of Waterford, CT

YEAR-TO-DATE BUDGET REPORT

FOR 2025 13

	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
52050 DUES CONFER							
10102 52050 DUES,CONFERENCES & EDUCAT	1,710.00	640.00	2,350.00	2,350.00	0.00	0.00	100.0%
52070 REIMBURSABLE EXPENSES							
10102 52070 REIMBURSABLE EXPENSES	1,142.00	-140.00	1,002.00	710.11	0.00	291.89	70.9%
53020 OTHER SUPPLIES							
10102 53020 OTHER SUPPLIES	10,293.00	900.00	11,193.00	10,012.86	0.00	1,180.14	89.5%
TOTAL REGISTRAR OF VOTERS	96,525.00	11,972.00	108,497.00	115,236.93	0.00	-6,739.93	106.2%
TOTAL GENERAL FUND	96,525.00	11,972.00	108,497.00	115,236.93	0.00	-6,739.93	106.2%
TOTAL EXPENSES	96,525.00	11,972.00	108,497.00	115,236.93	0.00	-6,739.93	
GRAND TOTAL	96,525.00	11,972.00	108,497.00	115,236.93	0.00	-6,739.93	106.2%

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

Town of Waterford, CT

YEAR-TO-DATE BUDGET REPORT

FOR 2025 13

	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
101 GENERAL FUND							
10103 BD OF FINANCE							
51210 CLERICAL AND TECHNICAL							
10103 51210 CLERICAL AND TECHNICAL	1,587.00	0.00	1,587.00	1,435.52	0.00	151.48	90.5%
51920 F.I.C.A.							
10103 51920 F.I.C.A.	121.00	0.00	121.00	109.81	0.00	11.19	90.8%
52010 ADVERTISING							
10103 52010 ADVERTISING	2,000.00	0.00	2,000.00	1,395.25	0.00	604.75	69.8%
52030 PROFESSIONAL FEES							
10103 52030 PROFESSIONAL FEES	76,960.00	0.00	76,960.00	82,320.76	0.00	-5,360.76	107.0%
53010 OFFICE SUPPLIES							
10103 53010 OFFICE SUPPLIES	45.00	0.00	45.00	0.00	0.00	45.00	.0%
TOTAL BD OF FINANCE	80,713.00	0.00	80,713.00	85,261.34	0.00	-4,548.34	105.6%
TOTAL GENERAL FUND	80,713.00	0.00	80,713.00	85,261.34	0.00	-4,548.34	105.6%
TOTAL EXPENSES	80,713.00	0.00	80,713.00	85,261.34	0.00	-4,548.34	
GRAND TOTAL	80,713.00	0.00	80,713.00	85,261.34	0.00	-4,548.34	105.6%

YEAR-TO-DATE BUDGET REPORT

FOR 2025 13

ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED

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

Town of Waterford, CT

YEAR-TO-DATE BUDGET REPORT

FOR 2025 13

	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
101 GENERAL FUND							
10136 WATERFORD PUBLIC LIBRARY							
51110 ADMINISTRATION							
10136 51110 ADMINISTRATION	100,837.00	388.00	101,225.00	95,019.33	0.00	6,205.67	93.9%
51210 CLERICAL AND TECHNICAL							
10136 51210 CLERICAL AND TECHNICAL	728,795.00	0.00	728,795.00	696,409.49	0.00	32,385.51	95.6%
51220 CUSTODIAL							
10136 51220 CUSTODIAL	93,336.00	-1,388.00	91,948.00	85,799.58	0.00	6,148.42	93.3%
51810 OVERTIME							
10136 51810 OVERTIME	150.00	0.00	150.00	12.57	0.00	137.43	8.4%
51910 FRINGE BENEFITS							
10136 51910 FRINGE BENEFITS	0.00	2,251.00	2,251.00	0.00	0.00	2,251.00	.0%
51920 F.I.C.A.							
10136 51920 F.I.C.A.	70,619.00	-1,251.00	69,368.00	63,846.11	0.00	5,521.89	92.0%
52020 POSTAGE							
10136 52020 POSTAGE	264.00	156.00	420.00	345.48	0.00	74.52	82.3%

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Program ID: glytdbud

Town of Waterford, CT

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YEAR-TO-DATE BUDGET REPORT

FOR 2025 13

		ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
52070 REIMBURSABLE EXPENSES								
10136 52070	REIMBURSABLE EXPENSES	720.00	0.00	720.00	717.19	0.00	2.81	99.6%
53010 OFFICE SUPPLIES								
10136 53010	OFFICE SUPPLIES	450.00	-156.00	294.00	171.70	0.00	122.30	58.4%
53020 OTHER SUPPLIES								
10136 53020	OTHER SUPPLIES	5.00	0.00	5.00	0.00	0.00	5.00	.0%
54160 BOOKS AND RELATED MATERIA								
10136 54160	BOOKS AND RELATED MATERIAL	11,661.00	0.00	11,661.00	11,660.86	0.00	0.14	100.0%
TOTAL WATERFORD PUBLIC LIBRARY		1,006,837.00	0.00	1,006,837.00	953,982.31	0.00	52,854.69	94.8%
TOTAL GENERAL FUND		1,006,837.00	0.00	1,006,837.00	953,982.31	0.00	52,854.69	94.8%
TOTAL EXPENSES		1,006,837.00	0.00	1,006,837.00	953,982.31	0.00	52,854.69	
GRAND TOTAL		1,006,837.00	0.00	1,006,837.00	953,982.31	0.00	52,854.69	94.8%

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Town of Waterford, CT

YEAR-TO-DATE BUDGET REPORT

FOR 2025 13

	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
101 GENERAL FUND							
10135 SENIOR CITIZEN COMMISSION							
51110 ADMINISTRATION							
10135 51110 ADMINISTRATION	161,515.00	0.00	161,515.00	154,668.27	0.00	6,846.73	95.8%
51210 CLERICAL AND TECHNICAL							
10135 51210 CLERICAL AND TECHNICAL	216,499.00	-900.00	215,599.00	248,742.75	0.00	-33,143.75	115.4%
51635 SENIOR PROGRAM INSTRUCTORS							
10135 51635 SENIOR PROGRAM INSTRUCTORS	35,495.00	0.00	35,495.00	35,787.19	0.00	-292.19	100.8%
51810 OVERTIME							
10135 51810 OVERTIME	983.00	900.00	1,883.00	2,080.29	0.00	-197.29	110.5%
51920 F.I.C.A.							
10135 51920 F.I.C.A.	31,709.00	0.00	31,709.00	33,380.12	0.00	-1,671.12	105.3%
52020 POSTAGE							
10135 52020 POSTAGE	1,000.00	0.00	1,000.00	306.01	0.00	693.99	30.6%
52030 PROFESSIONAL FEES							
10135 52030 PROFESSIONAL FEES	6,360.00	0.00	6,360.00	0.00	0.00	6,360.00	.0%

Town of Waterford, CT

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YEAR-TO-DATE BUDGET REPORT

FOR 2025 13

	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
52039 ADA SERVICES							
10135 52039 ADA SERVICES	450.00	0.00	450.00	0.00	0.00	450.00	.0%
52040 SERVICE CONT AND REPAIRS							
10135 52040 SERVICE CONT. AND REPAIRS	2,236.00	900.00	3,136.00	3,851.05	498.36	-1,213.41	138.7%
52050 DUES CONFER							
10135 52050 DUES,CONFERENCES & EDUCAT	280.00	0.00	280.00	210.00	0.00	70.00	75.0%
52130 PHYSICAL EXAMINATIONS							
10135 52130 PHYSICAL EXAMINATIONS	1,188.00	-450.00	738.00	971.91	0.00	-233.91	131.7%
52380 PROGRAMS							
10135 52380 PROGRAMS	1,642.00	-450.00	1,192.00	1,128.80	0.00	63.20	94.7%
53010 OFFICE SUPPLIES							
10135 53010 OFFICE SUPPLIES	44.00	0.00	44.00	0.00	0.00	44.00	.0%
53020 OTHER SUPPLIES							
10135 53020 OTHER SUPPLIES	1,925.00	0.00	1,925.00	1,215.28	0.00	709.72	63.1%
53070 AUTO REPAIRS							
10135 53070 AUTO REPAIRS	1,562.00	0.00	1,562.00	1,277.72	0.00	284.28	81.8%

Town of Waterford, CT

YEAR-TO-DATE BUDGET REPORT

FOR 2025 13

	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
53080 AUTOMOTIVE MAINTENANCE							
10135 53080 AUTOMOTIVE MAINTENANCE	1,562.00	0.00	1,562.00	134.17	0.00	1,427.83	8.6%
53090 FUELS AND LUBRICANTS							
10135 53090 FUELS AND LUBRICANTS	10,388.00	0.00	10,388.00	9,159.50	0.00	1,228.50	88.2%
54020 EQUIPMENT							
10135 54020 FITNESS EQUIPMENT	1,292.00	0.00	1,292.00	0.00	0.00	1,292.00	.0%
54030 KITCHEN EQUIPMENT							
10135 54030 KITCHEN EQUIPMENT	3,806.00	0.00	3,806.00	1,766.31	0.00	2,039.69	46.4%
54050 AUTOMOTIVE EQUIPMENT							
10135 54050 AUTOMOTIVE EQUIPMENT	1,312.00	0.00	1,312.00	1,201.58	0.00	110.42	91.6%
TOTAL SENIOR CITIZEN COMMISSION	481,248.00	0.00	481,248.00	495,880.95	498.36	-15,131.31	103.1%
TOTAL GENERAL FUND	481,248.00	0.00	481,248.00	495,880.95	498.36	-15,131.31	103.1%
TOTAL EXPENSES	481,248.00	0.00	481,248.00	495,880.95	498.36	-15,131.31	
GRAND TOTAL	481,248.00	0.00	481,248.00	495,880.95	498.36	-15,131.31	103.1%

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Town of Waterford, CT

YEAR-TO-DATE BUDGET REPORT

FOR 2025 13

	ORIGINAL APPROP		TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
101 GENERAL FUND								
10104 ASSESSOR								
51110 ADMINISTRATION								
10104 51110	206,793.00	ADMINISTRATION	0.00	206,793.00	194,115.95	0.00	12,677.05	93.9%
51210 CLERICAL AND TECHNICAL								
10104 51210	45,797.00	CLERICAL AND TECHNICAL	0.00	45,797.00	41,565.97	0.00	4,231.03	90.8%
51910 FRINGE BENEFITS								
10104 51910	250.00	FRINGE BENEFITS	25.00	275.00	275.00	0.00	0.00	100.0%
51920 F.I.C.A.								
10104 51920	19,343.00	F.I.C.A.	0.00	19,343.00	17,673.15	0.00	1,669.85	91.4%
52010 ADVERTISING								
10104 52010	300.00	ADVERTISING	-102.00	198.00	197.50	0.00	0.50	99.7%
52020 POSTAGE								
10104 52020	1,720.00	POSTAGE	600.00	2,320.00	2,581.48	0.00	-261.48	111.3%
52030 PROFESSIONAL FEES								
10104 52030	250.00	PROFESSIONAL FEES	25,000.00	25,250.00	25,250.00	0.00	0.00	100.0%

Town of Waterford, CT

YEAR-TO-DATE BUDGET REPORT

FOR 2025 13

	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
52040 SERVICE CONT AND REPAIRS							
10104 52040 SERVICE CONT. AND REPAIRS	6,350.00	561.00	6,911.00	6,483.51	164.07	263.42	96.2%
52050 DUES CONFER							
10104 52050 DUES,CONFERENCES & EDUCAT	3,290.00	-733.00	2,557.00	2,455.00	0.00	102.00	96.0%
53020 OTHER SUPPLIES							
10104 53020 OTHER SUPPLIES	750.00	-425.00	325.00	310.04	0.00	14.96	95.4%
53200 PRICING BOOKS							
10104 53200 PRICING BOOKS	2,370.00	-426.00	1,944.00	1,890.00	0.00	54.00	97.2%
TOTAL ASSESSOR	287,213.00	24,500.00	311,713.00	292,797.60	164.07	18,751.33	94.0%
TOTAL GENERAL FUND	287,213.00	24,500.00	311,713.00	292,797.60	164.07	18,751.33	94.0%
TOTAL EXPENSES	287,213.00	24,500.00	311,713.00	292,797.60	164.07	18,751.33	
GRAND TOTAL	287,213.00	24,500.00	311,713.00	292,797.60	164.07	18,751.33	94.0%

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Town of Waterford, CT

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YEAR-TO-DATE BUDGET REPORT

FOR 2025 13

	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
101 GENERAL FUND							
10106 TAX COLLECTOR							
51010 ELECTED OFFICIALS							
10106 51010 ELECTED OFFICIALS	89,684.00	0.00	89,684.00	84,185.43	0.00	5,498.57	93.9%
51210 CLERICAL AND TECHNICAL							
10106 51210 CLERICAL AND TECHNICAL	88,733.00	-600.00	88,133.00	70,208.86	0.00	17,924.14	79.7%
51920 F.I.C.A.							
10106 51920 F.I.C.A.	13,649.00	0.00	13,649.00	11,369.02	0.00	2,279.98	83.3%
52010 ADVERTISING							
10106 52010 ADVERTISING	655.00	0.00	655.00	544.95	0.00	110.05	83.2%
52020 POSTAGE							
10106 52020 POSTAGE	8,300.00	195.00	8,495.00	8,688.40	0.00	-193.40	102.3%
52030 PROFESSIONAL FEES							
10106 52030 PROFESSIONAL FEES	27,919.00	0.00	27,919.00	27,147.79	0.00	771.21	97.2%
52040 SERVICE CONT AND REPAIRS							
10106 52040 SERVICE CONT. AND REPAIRS	1,156.00	-100.00	1,056.00	970.94	130.17	-45.11	104.3%

Town of Waterford, CT

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YEAR-TO-DATE BUDGET REPORT

FOR 2025 13

	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
52050 DUES CONFER							
10106 52050 DUES,CONFERENCES & EDUCATION	1,875.00	-65.00	1,810.00	1,810.00	0.00	0.00	100.0%
53010 OFFICE SUPPLIES							
10106 53010 OFFICE SUPPLIES	360.00	570.00	930.00	928.30	0.00	1.70	99.8%
TOTAL TAX COLLECTOR	232,331.00	0.00	232,331.00	205,853.69	130.17	26,347.14	88.7%
TOTAL GENERAL FUND	232,331.00	0.00	232,331.00	205,853.69	130.17	26,347.14	88.7%
TOTAL EXPENSES	232,331.00	0.00	232,331.00	205,853.69	130.17	26,347.14	
GRAND TOTAL	232,331.00	0.00	232,331.00	205,853.69	130.17	26,347.14	88.7%

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AVAILABLE	**740,663**
Libarary	(14,185)
ROV	(15,058)
Tax Collector	(200)
Assessor	(2,210)
BOF	(4,468)
Bldg Maint	(60,000)
	644,542

Seniors 46,000

$598,542

Kimberly Allen

From:	Alan Wilensky
Sent:	Thursday, May 8, 2025 12:44 PM
To:	Kimberly Allen
Cc:	Robert Brule
Subject:	Budget Overage

I am currently over-expended by $327.74 in my Postage line item.

I currently have available money in the following line items:

Service Contracts	$107.83
Dues, Conf	$65.00
Supplies	$31.70

And I would expect to have available money in my Clerical line item as I had budgeted for the now-retired full-timer.

Alan Wilensky, CCMC
Certified CT Municipal Collector
Waterford Tax Collector
Past President, Connecticut Tax Collectors' Association (CTx)
860-444-5815
awilensky@waterfordct.org

Town of Waterford CONNECTICUT

Memo

To: Kim Allen, Finance Director

Rob Brule, First Selectman

From: Chris Johnson, Library Director

cc: Gail Miller, Library Secretary

Mim Wagner, Library Board President

Date: May 12, 2025

Re: FY2025 Budget - Additional Appropriation for Unbudgeted Substitute Staff Hours

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I respectfully request an additional appropriation totaling $14,185 to the library's personnel budget line, 10136-51210 – Clerical/Technical, for fiscal year 2025.

A small portion of the request is to cover the unbudgeted 20% of salaries for the week ending 7/5/2025. The majority of the overage, however, is to fund substitute coverage for unanticipated staff absences for medical reasons, including a maternity leave. We try not to use substitutes, but when our service desk staff at the front desk, the information desk and the children's room desk are out, especially on an evening or week-end shift, then we need to bring in a sub.

We do have a spreadsheet of all of the extra shifts that were required. Please let me know if you would like to review that back-up.

Thank you for your consideration of this request and please advise if you need any additional information.

Sincerely,

Christine M. Johnson
Library Director

May 13, 2025

To: Robert Brule, First Selectman

Town of Waterford

15 Rope Ferry Rd

Waterford, CT 06385

Subject: Appropriation for compensation for Registrar of Voters salary increase passed by the RTM, May 6, 2024, retroactive to January 1, 2024.

Dear Mr. Brule,

We respectfully request an appropriation in the amount of $15,058.19 to cover the overage caused by the ROV salary increase not being in the FY25 budget.

Please disburse as follows:

$13,972.61 to LI 10102-51010

$1.058.58 to LI 10102-51920

Please place on the agenda for the next BOS meeting.

Respectfully,

Patti Waters, ROV

Bigi Ebbin, ROV

To: Kimberly Allen, Director of Finance

From: Dani Gorman, Human Services Administrator

Re: Notification of an additional appropriation - Clerical Line

Date: May 30, 2025

I am writing to notify you that the Senior Services department (10135) is in need of an additional appropriation to successfully close the fiscal year as of June 30, 2025.

I respectfully submit the following information as an explanation for the need of an additional appropriation as follows:

- The transfer of a position from the Assessor's department to the Senior Services department to fill a critical vacancy in the community center that provided:
    1. A routine presence at the front / main desk entrance that promoted heightened safety standards - prioritizing security as requested by patrons

       and

    2. Support services for seniors and Veterans – especially with a focus on tax relief programs that have become a critical component for older residents to afford their homes and sustain their lifestyles.

The employee reassigned, Richard Messina, is a Veteran with all of the critical knowledge needed to serve as a resource regarding military benefits as well as tax and property relief programs.

Since Mr. Messina's reassignment to the Senior Services department, he has helped over 100 Veterans, seniors, and their loved ones obtain help and meaningful supports.

He has been critical in the delivery of programs for Veterans because of his understanding of what they are going through. He is a very valued team member and his repositioning in Senior Services is positively documented in our data collection through satisfaction surveys and the requests for his help.

Beyond the salary of Mr. Messina's position, the remaining balance of the funds needed is due to:

- the increased use of part-time drivers, substitute drivers, and an enrollment clerk (increased hours) to meet the high-demand for transportation and social services programs that help older residents find relief for even their most basic of needs (such as; housing, food, and healthcare).

- Increase in pay rates and steps due to contractual agreements.

Total request of additional appropriation: $45,470

To: Waterford Board of Selectman

From: Paige Walton, Waterford Assessor
Re: Budget Line Item Overages

April 22, 2025

Due to an increase in mailings related to changes in veteran's exemption legislation, additional requests for elderly homeowner exemption information and required certified notifications resulting from our personal property auditing program, the Assessor's Office is currently over-expended in the Postage line item.

Additionally, I anticipate that sufficient funds will not be available in the Service, Contract and Repairs line item to cover the annual mailing sent by QDS for online income and expense filing.

In an effort to avail staff members of necessary training courses, an additional Roadshow course and two AAT certification courses outside of the typical June Assessor's school were attended this fiscal year. Mileage to attend these additional courses was not included in last year's budget. Additionally, the cost to attend the annual Assessor's school at UConn has increased by $100 per course.

At this time, I will not have sufficient available funds in my overall budget at the end of this fiscal year and an additional appropriation will be required in order to cover the unexpected overages estimated below.

10104-52020 Postage: ($300.00)
10104-52040 Service, Contract & Repairs: ($730)
10104-52050 Dues, Education & Conferences: ($1,180)

Sincerely,

Paige S. Walton, CCMA II
Waterford Assessor

Cc: Finance Department

To: Waterford Board of Selectman

From: Paige Walton, Waterford Assessor
Re: Budget Line Item Overages

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10104-52040 Service, Contract & Repairs: ($730)
10104-52050 Dues, Education & Conferences: ($1,180)

Sincerely,

Paige S. Walton, CCMA II
Waterford Assessor

Cc: Finance Department

TOWN OF WATERFORD
TRANSFER REQUEST FORM
Inter-Department Transfer
Out of Series Transfer Request

VARIOUS
DEPARTMENT

Line No.	Org. Code	Object Code	Object Description	APPROVED Budget Amount	CURRENT Available Budget	ACCOUNT INCREASE	ACCOUNT DECREASE	REVISED Available Budget
								0.00
1	10109	52020	POSTAGE	2,700.00	(373.29)	374.00		0.71
2	10110	51110	ADMINISTRATION	110,470.00	(8,562.81)	19,930.00		11,367.19
3	10111	52040	SERVICE CONTRACTS	416,213.00	(21,080.43)	22,000.00		919.57
4	10111	52090	FUEL OIL	30,000.00	(37,458.81)	38,000.00		541.19
5	10111	52100	ELECTRICITY	375,000.00	(67,479.29)	67,500.00		20.71
6	10111	52310	WATER	20,450.00	(10,732.13)	10,800.00		67.87
7	10111	52120	SEWER	3,112.00	(13,028.87)	13,100.00		71.13
8	10111	53020	OTHER SUPPLIES	8,000.00	(1,000.00)	1,000.00		0.00
9	10129	53100	TIRES	10,562.00	(850.00)	850.00		0.00
10	10130	52030	PROFESSIONAL FEES	142,558.00	(650.43)	651.00		0.57
11	10130	52040	SERVICE CONTRACTS	87,000.00	(412.77)	413.00		0.23
12	10135	52040	SERVICE CONTRACTS	3,136.00	(835.36)	836.00		0.64
13	10116	51940	PENSION CONTRIBUTIONS	5,095,673.00	476,444.64		(175,454.00)	300,990.64
					TOTAL	175,454.00	(175,454.00)	

Explanation

1 - Town Clerk (postage rates increased after budget approved)

2 - Planning (employee payout)

3-8 - Building Maintenance (see attached)

9 - Police (additional wear on tires that caused the need for replacement)

10 - DPW (additional engineering services needed than originally projected)

11- DPW (additional electrical work needed around town - over what was expected)

12 - Seniors (telephone and copier overages)

13 - Retirement (contributions budgeted on actuals at time of budget and staff changes/turnover affect ending balance)

Department Head — **Date**

KIM ALLEN — ~~7/9/2024~~ 6/24/25
Director of Finance — **Date**

RDS — 7/8/25
First Selectman — **Date**

Commission/Board Approval — **Date**

Town of Waterford, CT

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YEAR-TO-DATE BUDGET REPORT

FOR 2025 13

	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
101 GENERAL FUND							
10109 TOWN CLERK							
51010 ELECTED OFFICIALS							
10109 51010 ELECTED OFFICIALS	95,622.00	0.00	95,622.00	93,423.84	0.00	2,198.16	97.7%
51110 ADMINISTRATION							
10109 51110 ADMINISTRATION	73,477.00	0.00	73,477.00	71,838.02	0.00	1,638.98	97.8%
51210 CLERICAL AND TECHNICAL							
10109 51210 CLERICAL AND TECHNICAL	45,797.00	0.00	45,797.00	44,687.46	0.00	1,109.54	97.6%
51810 OVERTIME							
10109 51810 OVERTIME	100.00	0.00	100.00	0.00	0.00	100.00	.0%
51920 F.I.C.A.							
10109 51920 F.I.C.A.	16,448.00	0.00	16,448.00	14,731.84	0.00	1,716.16	89.6%
52010 ADVERTISING							
10109 52010 ADVERTISING	1,400.00	0.00	1,400.00	783.12	0.00	616.88	55.9%
52020 POSTAGE							
10109 52020 POSTAGE	2,700.00	0.00	2,700.00	3,073.29	0.00	-373.29	113.8%

YEAR-TO-DATE BUDGET REPORT

FOR 2025 13

	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
52030 PROFESSIONAL FEES							
10109 52030 PROFESSIONAL FEES	180.00	0.00	180.00	57.94	0.00	122.06	32.2%
52050 DUES CONFER							
10109 52050 DUES,CONFERENCES & EDUCAT	925.00	0.00	925.00	925.00	0.00	0.00	100.0%
52180 VITAL STATISTICS							
10109 52180 VITAL STATISTICS	50.00	0.00	50.00	32.00	0.00	18.00	64.0%
52510 RENTAL OF EQUIPMENT							
10109 52510 RENTAL OF EQUIPMENT	26,000.00	0.00	26,000.00	21,986.99	4,013.01	0.00	100.0%
53270 ORDINANCES							
10109 53270 ORDINANCES	750.00	0.00	750.00	749.75	0.00	0.25	100.0%
53280 ELECTION MATERIALS							
10109 53280 ELECTION MATERIALS	1,400.00	0.00	1,400.00	1,020.27	0.00	379.73	72.9%
TOTAL TOWN CLERK	264,849.00	0.00	264,849.00	253,309.52	4,013.01	7,526.47	97.2%
TOTAL GENERAL FUND	264,849.00	0.00	264,849.00	253,309.52	4,013.01	7,526.47	97.2%
TOTAL EXPENSES	264,849.00	0.00	264,849.00	253,309.52	4,013.01	7,526.47	
GRAND TOTAL	264,849.00	0.00	264,849.00	253,309.52	4,013.01	7,526.47	97.2%

Town of Waterford, CT

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YEAR-TO-DATE BUDGET REPORT

FOR 2025 13

ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED

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

Town of Waterford, CT

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YEAR-TO-DATE BUDGET REPORT

FOR 2025 13

	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
101 GENERAL FUND							
10110 PLANNING & ZONING COMM.							
51110 ADMINISTRATION							
10110 51110 ADMINISTRATION	110,470.00	0.00	110,470.00	119,432.81	0.00	-8,962.81	108.1%
51120 INSPECTION							
10110 51120 INSPECTION	302,919.00	0.00	302,919.00	292,638.96	0.00	10,280.04	96.6%
51210 CLERICAL AND TECHNICAL							
10110 51210 CLERICAL AND TECHNICAL	166,362.00	-10,000.00	156,362.00	149,316.19	0.00	7,045.81	95.5%
51810 OVERTIME							
10110 51810 OVERTIME	6,164.00	0.00	6,164.00	1,868.21	0.00	4,295.79	30.3%
51910 FRINGE BENEFITS							
10110 51910 FRINGE BENEFITS	4,594.00	0.00	4,594.00	2,431.00	0.00	2,163.00	52.9%
51920 F.I.C.A.							
10110 51920 F.I.C.A.	44,822.00	0.00	44,822.00	40,019.08	0.00	4,802.92	89.3%
52010 ADVERTISING							
10110 52010 ADVERTISING	4,000.00	0.00	4,000.00	1,481.20	9.44	2,509.36	37.3%

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Program ID: glytdbud

Town of Waterford, CT

YEAR-TO-DATE BUDGET REPORT

FOR 2025 13

	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
52020 POSTAGE							
10110 52020 POSTAGE	450.00	0.00	450.00	337.91	0.00	112.09	75.1%
52030 PROFESSIONAL FEES							
10110 52030 PROFESSIONAL FEES	20,000.00	10,000.00	30,000.00	17,953.75	9,995.50	2,050.75	93.2%
52040 SERVICE CONT AND REPAIRS							
10110 52040 SERVICE CONT. AND REPAIRS	16,172.00	0.00	16,172.00	10,517.53	5,013.64	640.83	96.0%
52050 DUES CONFER							
10110 52050 DUES,CONFERENCES & EDUCAT	6,380.00	0.00	6,380.00	4,891.52	0.00	1,488.48	76.7%
52060 PRINTING							
10110 52060 PRINTING	450.00	0.00	450.00	370.70	0.00	79.30	82.4%
52070 REIMBURSABLE EXPENSES							
10110 52070 REIMBURSABLE EXPENSES	200.00	0.00	200.00	0.00	0.00	200.00	.0%
53010 OFFICE SUPPLIES							
10110 53010 OFFICE SUPPLIES	2,750.00	0.00	2,750.00	598.32	0.00	2,151.68	21.8%
53090 FUELS AND LUBRICANTS							
10110 53090 FUELS AND LUBRICANTS	810.00	0.00	810.00	585.00	0.00	225.00	72.2%

YEAR-TO-DATE BUDGET REPORT

FOR 2025 13

	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
TOTAL PLANNING & ZONING COMM.	686,543.00	0.00	686,543.00	642,442.18	15,018.58	29,082.24	95.8%
TOTAL GENERAL FUND	686,543.00	0.00	686,543.00	642,442.18	15,018.58	29,082.24	95.8%
TOTAL EXPENSES	686,543.00	0.00	686,543.00	642,442.18	15,018.58	29,082.24	
GRAND TOTAL	686,543.00	0.00	686,543.00	642,442.18	15,018.58	29,082.24	95.8%

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

Town of Waterford, CT

YEAR-TO-DATE BUDGET REPORT

FOR 2025 13

	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
101 GENERAL FUND							
10111 BUILDING MAINTENANCE							
48060 BOE SUBSIDY							
10111 48060 BOE SUBSIDY	-75,927.00	0.00	-75,927.00	-75,927.00	0.00	0.00	100.0%
52040 SERVICE CONT AND REPAIRS							
10111 52040 SERVICE CONT. AND REPAIRS	317,959.00	98,254.00	416,213.00	419,996.18	17,347.25	-21,130.43	105.1%
52090 HEATING FUEL							
10111 52090 FUEL OIL	30,000.00	0.00	30,000.00	67,458.81	0.00	-37,458.81	224.9%
52091 NATURAL GAS							
10111 52091 NATURAL GAS	95,000.00	0.00	95,000.00	80,108.10	0.00	14,891.90	84.3%
52100 ELECTRICITY							
10111 52100 ELECTRICITY	375,000.00	0.00	375,000.00	442,479.29	0.00	-67,479.29	118.0%
52110 WATER							
10111 52110 WATER	20,450.00	0.00	20,450.00	31,182.13	0.00	-10,732.13	152.5%
52120 SEWER							
10111 52120 SEWER	24,415.00	3,112.00	27,527.00	40,555.87	0.00	-13,028.87	147.3%

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Program ID: glytdbud

Town of Waterford, CT

YEAR-TO-DATE BUDGET REPORT

FOR 2025 13

	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
53020 OTHER SUPPLIES							
10111 53020 OTHER SUPPLIES	8,000.00	0.00	8,000.00	8,811.62	188.38	-1,000.00	112.5%
55030 BUILDING IMPROVEMENTS							
10111 55030 PUBLIC IMPROVEMENTS	25,000.00	0.00	25,000.00	21,895.68	2,655.00	449.32	98.2%
TOTAL BUILDING MAINTENANCE	819,897.00	101,366.00	921,263.00	1,036,560.68	20,190.63	-135,488.31	114.7%
TOTAL GENERAL FUND	819,897.00	101,366.00	921,263.00	1,036,560.68	20,190.63	-135,488.31	114.7%
TOTAL REVENUES	-75,927.00	0.00	-75,927.00	-75,927.00	0.00	0.00	
TOTAL EXPENSES	895,824.00	101,366.00	997,190.00	1,112,487.68	20,190.63	-135,488.31	
GRAND TOTAL	819,897.00	101,366.00	921,263.00	1,036,560.68	20,190.63	-135,488.31	114.7%

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

Town of Waterford, CT

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YEAR-TO-DATE BUDGET REPORT

FOR 2025 13

Account	Description	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
101 GENERAL FUND								
10129 POLICE DEPARTMENT								
51110 ADMINISTRATION								
10129 51110	ADMINISTRATION	530,425.00	9,000.00	539,425.00	520,617.17	0.00	18,807.83	96.5%
51210 CLERICAL AND TECHNICAL								
10129 51210	CLERICAL AND TECHNICAL	279,275.00	0.00	279,275.00	277,942.79	0.00	1,332.21	99.5%
51220 CUSTODIAL								
10129 51220	CUSTODIAL	52,179.00	0.00	52,179.00	50,745.60	0.00	1,433.40	97.3%
51420 PATROL								
10129 51420	PATROL	3,873,698.00	-192,243.00	3,681,455.00	3,588,550.02	0.00	92,904.98	97.5%
51421 MARINE PATROL								
10129 51421	MARINE PATROL	26,477.00	0.00	26,477.00	20,301.18	0.00	6,175.82	76.7%
51430 DETECTIVE								
10129 51430	DETECTIVE	528,321.00	7,000.00	535,321.00	520,330.79	0.00	14,990.21	97.2%
51435 COMMUNITY SERVICE OFFICER								
10129 51435	COMMUNITY SERVICE OFFICER	116,846.00	10,000.00	126,846.00	125,005.00	0.00	1,841.00	98.5%

YEAR-TO-DATE BUDGET REPORT

FOR 2025 13

	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
51450 EXTRA DUTY							
10129 51450 EXTRA DUTY	0.00	0.00	0.00	4,846.44	0.00	-4,846.44	100.0%
51810 OVERTIME							
10129 51810 OVERTIME	150,075.00	0.00	150,075.00	147,747.88	0.00	2,327.12	98.4%
51820 REPLACEMENT OVERTIME							
10129 51820 REPLACEMENT OVERTIME	377,924.00	204,000.00	581,924.00	516,917.68	0.00	65,006.32	88.8%
51830 TRAINING & EDUCATION							
10129 51830 TRAINING & EDUCATION	116,221.00	5,000.00	121,221.00	120,937.90	0.00	283.10	99.8%
51910 FRINGE BENEFITS							
10129 51910 FRINGE BENEFITS	0.00	0.00	0.00	-279.08	0.00	279.08	100.0%
51920 F.I.C.A.							
10129 51920 F.I.C.A.	468,902.00	0.00	468,902.00	435,955.66	0.00	32,946.34	93.0%
52010 ADVERTISING							
10129 52010 ADVERTISING	300.00	0.00	300.00	0.00	0.00	300.00	.0%
52020 POSTAGE							
10129 52020 POSTAGE	1,500.00	0.00	1,500.00	895.80	0.00	604.20	59.7%

Town of Waterford, CT

YEAR-TO-DATE BUDGET REPORT

FOR 2025 13

	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
52030 PROFESSIONAL FEES							
10129 52030 PROFESSIONAL FEES	17,871.00	0.00	17,871.00	15,326.22	0.00	2,544.78	85.8%
52040 SERVICE CONT AND REPAIRS							
10129 52040 SERVICE CONT. AND REPAIRS	24,551.00	7,500.00	32,051.00	30,254.32	0.00	1,796.68	94.4%
52050 DUES CONFER							
10129 52050 DUES,CONFERENCES & EDUCATION	3,020.00	-900.00	2,120.00	1,918.00	0.00	202.00	90.5%
52060 PRINTING							
10129 52060 PRINTING	800.00	0.00	800.00	653.75	0.00	146.25	81.7%
52080 TELEPHONE							
10129 52080 TELEPHONE	32,552.00	8,900.00	41,452.00	38,396.96	2,141.96	913.08	97.8%
52300 TRAINING & EDUCATION							
10129 52300 TRAINING,EDUCATION & EMER	85,500.00	-15,500.00	70,000.00	57,990.09	0.00	12,009.91	82.8%
52305 OSHA COMPLIANCE							
10129 52305 OSHA COMPLIANCE	3,500.00	0.00	3,500.00	3,498.18	0.00	1.82	99.9%
52370 CLOTHING OR UNIFORM ALLOW							
10129 52370 CLOTHING OR UNIFORM ALLOW	90,345.00	0.00	90,345.00	90,193.99	0.00	151.01	99.8%

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YEAR-TO-DATE BUDGET REPORT

FOR 2025 13

	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
52520 CRIMINAL JUSTICE PLANNER							
10129 52520 CRIMINAL JUSTICE PLANNER	17,212.00	0.00	17,212.00	17,045.22	0.00	166.78	99.0%
53010 OFFICE SUPPLIES							
10129 53010 OFFICE SUPPLIES	1,000.00	0.00	1,000.00	695.14	0.00	304.86	69.5%
53020 OTHER SUPPLIES							
10129 53020 OTHER SUPPLIES	7,000.00	0.00	7,000.00	6,664.45	0.00	335.55	95.2%
53070 AUTO REPAIRS							
10129 53070 AUTO REPAIRS	18,000.00	4,000.00	22,000.00	21,823.09	0.00	176.91	99.2%
53080 AUTOMOTIVE MAINTENANCE							
10129 53080 AUTOMOTIVE MAINTENANCE	18,000.00	0.00	18,000.00	16,184.76	0.00	1,815.24	89.9%
53090 FUELS AND LUBRICANTS							
10129 53090 FUELS AND LUBRICANTS	108,603.00	8,350.00	116,953.00	106,249.88	0.00	10,703.12	90.8%
53100 TIRES							
10129 53100 TIRES	13,912.00	-3,350.00	10,562.00	8,263.07	3,148.93	-850.00	108.0%
53180 POLICE SUPPLIES							
10129 53180 POLICE EQUIP. & SUPP.	44,135.00	12,500.00	56,635.00	54,716.32	948.00	970.68	98.3%

Town of Waterford, CT

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YEAR-TO-DATE BUDGET REPORT

FOR 2025 13

	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
53210 SELECTIVE ENFORCEMENT							
10129 53210 SELECTIVE ENFORCEMENT	1,500.00	-1,500.00	0.00	0.00	0.00	0.00	.0%
53220 MARINE PATROL							
10129 53220 MARINE PATROL	6,000.00	0.00	6,000.00	4,912.68	0.00	1,087.32	81.9%
53260 DOG WARDEN SUPPLIES							
10129 53260 DOG WARDEN SUPPLIES	100,000.00	0.00	100,000.00	100,000.00	0.00	0.00	100.0%
TOTAL POLICE DEPARTMENT	7,115,644.00	62,757.00	7,178,401.00	6,905,300.95	6,238.89	266,861.16	96.3%
TOTAL GENERAL FUND	7,115,644.00	62,757.00	7,178,401.00	6,905,300.95	6,238.89	266,861.16	96.3%
TOTAL EXPENSES	7,115,644.00	62,757.00	7,178,401.00	6,905,300.95	6,238.89	266,861.16	
GRAND TOTAL	7,115,644.00	62,757.00	7,178,401.00	6,905,300.95	6,238.89	266,861.16	96.3%

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

Town of Waterford, CT

YEAR-TO-DATE BUDGET REPORT

FOR 2025 13

Account	Description	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
101 GENERAL FUND								
10130 PUBLIC WORKS								
51110 ADMINISTRATION								
10130 51110	ADMINISTRATION	360,257.00	0.00	360,257.00	351,691.47	0.00	8,565.53	97.6%
51130 ENGINEERING								
10130 51130	ENGINEERING	5,558.00	-5,558.00	0.00	0.00	0.00	0.00	.0%
51210 CLERICAL AND TECHNICAL								
10130 51210	CLERICAL AND TECHNICAL	143,429.00	0.00	143,429.00	161,565.83	0.00	-18,136.83	112.6%
51510 EQUIPMENT MAINTENANCE								
10130 51510	EQUIPMENT MAINTENANCE	390,229.00	-50,000.00	340,229.00	329,960.39	0.00	10,268.61	97.0%
51520 HIGHWAY MAINTENANCE								
10130 51520	HIGHWAY MAINTENANCE	920,994.00	0.00	920,994.00	836,994.58	0.00	83,999.42	90.9%
51530 REFUSE COLL.& DISPOSAL								
10130 51530	REFUSE COLL.& DISPOSAL	475,665.00	-27,772.00	447,893.00	414,632.41	0.00	33,260.59	92.6%
51540 SNOW REMOVAL								
10130 51540	SNOW REMOVAL	56,000.00	27,772.00	83,772.00	83,771.86	0.00	0.14	100.0%

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YEAR-TO-DATE BUDGET REPORT

FOR 2025 13

	ORIGINAL APPROP		TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
51810 OVERTIME								
10130 51810	55,000.00	OVERTIME	0.00	55,000.00	74,570.09	0.00	-19,570.09	135.6%
51910 FRINGE BENEFITS								
10130 51910	16,225.00	FRINGE BENEFITS	0.00	16,225.00	11,720.63	909.75	3,594.62	77.8%
51920 F.I.C.A.								
10130 51920	186,271.00	F.I.C.A.	0.00	186,271.00	161,329.94	0.00	24,941.06	86.6%
52020 POSTAGE								
10130 52020	800.00	POSTAGE	0.00	800.00	545.00	0.00	255.00	68.1%
52030 PROFESSIONAL FEES								
10130 52030	120,000.00	PROFESSIONAL FEES	22,558.00	142,558.00	123,177.46	36,030.97	-16,650.43	111.7%
52040 SERVICE CONT AND REPAIRS								
10130 52040	62,000.00	SERVICE CONT. AND REPAIRS	25,000.00	87,000.00	69,094.52	22,388.15	-4,482.67	105.2%
52050 DUES CONFER								
10130 52050	4,000.00	DUES,CONFERENCES & EDUCATION	400.00	4,400.00	4,395.01	0.00	4.99	99.9%
52060 PRINTING								
10130 52060	50.00	PRINTING	0.00	50.00	20.45	0.00	29.55	40.9%

Town of Waterford, CT

YEAR-TO-DATE BUDGET REPORT

FOR 2025 13

Account	Description	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
52070 REIMBURSABLE EXPENSES								
10130 52070	REIMBURSABLE EXPENSES	50.00	0.00	50.00	50.00	0.00	0.00	100.0%
52400 MEAL ALLOWANCE								
10130 52400	MEAL ALLOWANCE	2,000.00	-100.00	1,900.00	1,736.16	0.00	163.84	91.4%
52410 STREET TREE MAINTENANCE								
10130 52410	STREET TREE MAINTENANCE	5,000.00	0.00	5,000.00	3,131.92	3,980.00	-2,111.92	142.2%
52450 SITE WORK								
10130 52450	SITE WORK	1,000.00	0.00	1,000.00	600.00	0.00	400.00	60.0%
52460 STREET LIGHTING								
10130 52460	STREET LIGHTING	85,000.00	0.00	85,000.00	85,716.53	0.00	-716.53	100.8%
52470 SOLID WASTE DISPOSAL								
10130 52470	SOLID WASTE DISPOSAL	1,019,932.00	-616.00	1,019,316.00	754,186.94	175,110.72	90,018.34	91.2%
52475 RECYCLING PROGRAM								
10130 52475	RECYCLING PROGRAM	500.00	0.00	500.00	62.64	0.00	437.36	12.5%
52510 RENTAL OF EQUIPMENT								
10130 52510	RENTAL OF EQUIPMENT	20,000.00	6,198.00	26,198.00	23,598.32	2,599.56	0.12	100.0%

Town of Waterford, CT

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YEAR-TO-DATE BUDGET REPORT

FOR 2025 13

	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
52531 LANDFILL CAP MAINTENANCE							
10130 52531 LANDFILL CAP MAINTENANCE	25,000.00	2,852.00	27,852.00	22,583.31	5,268.00	0.69	100.0%
53010 OFFICE SUPPLIES							
10130 53010 OFFICE SUPPLIES	350.00	0.00	350.00	348.44	0.00	1.56	99.6%
53030 OPERATIONAL SUPPLIES							
10130 53030 OPERATIONAL SUPPLIES	18,000.00	5,000.00	23,000.00	18,535.41	2,279.29	2,185.30	90.5%
53050 ENGINEERING SUPPLIES							
10130 53050 ENGINEERING EQUIP.&SUPPLIES	300.00	0.00	300.00	0.00	0.00	300.00	.0%
53070 AUTO REPAIRS							
10130 53070 AUTO REPAIRS	230,000.00	20,000.00	250,000.00	239,415.64	25,995.17	-15,410.81	106.2%
53090 FUELS AND LUBRICANTS							
10130 53090 FUELS AND LUBRICANTS	324,713.00	0.00	324,713.00	197,399.16	0.00	127,313.84	60.8%
53100 TIRES							
10130 53100 TIRES	40,000.00	0.00	40,000.00	31,843.34	4,846.97	3,309.69	91.7%
53250 TRAFFIC CONTROL MATERIALS							
10130 53250 TRAFFIC CONTROL MATERIALS	25,000.00	0.00	25,000.00	24,746.98	15.00	238.02	99.0%

Town of Waterford, CT

YEAR-TO-DATE BUDGET REPORT

FOR 2025 13

	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
53300 HIGHWAY MATERIALS							
10130 53300 HIGHWAY MATERIALS	160,000.00	-25,734.00	134,266.00	105,917.91	25,461.73	2,886.36	97.9%
54050 AUTOMOTIVE EQUIPMENT							
10130 54050 AUTOMOTIVE EQUIPMENT	11,795.00	0.00	11,795.00	10,087.45	0.00	1,707.55	85.5%
55010 TOWN AID ROADS IMPROVED							
10130 55010 TOWN AID ROADS IMPROVED	321,120.00	0.00	321,120.00	244,048.94	59,129.95	17,941.11	94.4%
TOTAL PUBLIC WORKS	5,086,238.00	0.00	5,086,238.00	4,387,478.73	364,015.26	334,744.01	93.4%
TOTAL GENERAL FUND	5,086,238.00	0.00	5,086,238.00	4,387,478.73	364,015.26	334,744.01	93.4%
TOTAL EXPENSES	5,086,238.00	0.00	5,086,238.00	4,387,478.73	364,015.26	334,744.01	
GRAND TOTAL	5,086,238.00	0.00	5,086,238.00	4,387,478.73	364,015.26	334,744.01	93.4%

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

Town of Waterford, CT

YEAR-TO-DATE BUDGET REPORT

FOR 2025 13

	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
101 GENERAL FUND							
10135 SENIOR CITIZEN COMMISSION							
51110 ADMINISTRATION							
10135 51110 ADMINISTRATION	161,515.00	0.00	161,515.00	160,822.89	0.00	692.11	99.6%
51210 CLERICAL AND TECHNICAL							
10135 51210 CLERICAL AND TECHNICAL	216,499.00	-900.00	215,599.00	259,002.75	0.00	-43,403.75	120.1%
51635 SENIOR PROGRAM INSTRUCTORS							
10135 51635 SENIOR PROGRAM INSTRUCTORS	35,495.00	0.00	35,495.00	33,030.15	0.00	2,464.85	93.1%
51810 OVERTIME							
10135 51810 OVERTIME	983.00	1,400.00	2,383.00	2,080.29	0.00	302.71	87.3%
51920 F.I.C.A.							
10135 51920 F.I.C.A.	31,709.00	2,604.00	34,313.00	34,407.45	0.00	-94.45	100.3%
52020 POSTAGE							
10135 52020 POSTAGE	1,000.00	0.00	1,000.00	306.01	0.00	693.99	30.6%
52030 PROFESSIONAL FEES							
10135 52030 PROFESSIONAL FEES	6,360.00	0.00	6,360.00	0.00	0.00	6,360.00	.0%

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User: kallen
Program ID: glytdbud

Town of Waterford, CT

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YEAR-TO-DATE BUDGET REPORT

FOR 2025 13

	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
52039 ADA SERVICES							
10135 52039 ADA SERVICES	450.00	-300.00	150.00	0.00	0.00	150.00	.0%
52040 SERVICE CONT AND REPAIRS							
10135 52040 SERVICE CONT. AND REPAIRS	2,236.00	900.00	3,136.00	3,925.13	46.23	-835.36	126.6%
52050 DUES CONFER							
10135 52050 DUES,CONFERENCES & EDUCAT	280.00	0.00	280.00	210.00	0.00	70.00	75.0%
52130 PHYSICAL EXAMINATIONS							
10135 52130 PHYSICAL EXAMINATIONS	1,188.00	-150.00	1,038.00	971.91	0.00	66.09	93.6%
52380 PROGRAMS							
10135 52380 PROGRAMS	1,642.00	-450.00	1,192.00	1,128.80	0.00	63.20	94.7%
53010 OFFICE SUPPLIES							
10135 53010 OFFICE SUPPLIES	44.00	0.00	44.00	0.00	0.00	44.00	.0%
53020 OTHER SUPPLIES							
10135 53020 OTHER SUPPLIES	1,925.00	0.00	1,925.00	1,215.28	0.00	709.72	63.1%
53070 AUTO REPAIRS							
10135 53070 AUTO REPAIRS	1,562.00	0.00	1,562.00	1,277.72	0.00	284.28	81.8%

Town of Waterford, CT

YEAR-TO-DATE BUDGET REPORT

FOR 2025 13

	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
53080 AUTOMOTIVE MAINTENANCE							
10135 53080 AUTOMOTIVE MAINTENANCE	1,562.00	-500.00	1,062.00	134.17	0.00	927.83	12.6%
53090 FUELS AND LUBRICANTS							
10135 53090 FUELS AND LUBRICANTS	10,388.00	0.00	10,388.00	9,159.50	0.00	1,228.50	88.2%
54020 EQUIPMENT							
10135 54020 FITNESS EQUIPMENT	1,292.00	-564.00	728.00	0.00	0.00	728.00	.0%
54030 KITCHEN EQUIPMENT							
10135 54030 KITCHEN EQUIPMENT	3,806.00	-2,040.00	1,766.00	1,766.31	0.00	-0.31	100.0%
54050 AUTOMOTIVE EQUIPMENT							
10135 54050 AUTOMOTIVE EQUIPMENT	1,312.00	0.00	1,312.00	1,201.58	0.00	110.42	91.6%
TOTAL SENIOR CITIZEN COMMISSION	481,248.00	0.00	481,248.00	510,639.94	46.23	-29,438.17	106.1%
TOTAL GENERAL FUND	481,248.00	0.00	481,248.00	510,639.94	46.23	-29,438.17	106.1%
TOTAL EXPENSES	481,248.00	0.00	481,248.00	510,639.94	46.23	-29,438.17	
GRAND TOTAL	481,248.00	0.00	481,248.00	510,639.94	46.23	-29,438.17	106.1%

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

Town of Waterford, CT

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YEAR-TO-DATE BUDGET REPORT

FOR 2025 13

	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
101 GENERAL FUND							
10116 RETIREMENT COMMISSION							
51930 HEART AND HYPERTENSION							
10116 51930 HEART AND HYPERTENSION	234,084.00	0.00	234,084.00	212,535.87	0.00	21,548.13	90.8%
51940 PENSION CONTRIBUTIONS							
10116 51940 PENSION CONTRIBUTIONS	5,662,552.00	-566,879.00	5,095,673.00	4,597,388.92	0.00	498,284.08	90.2%
51945 RETIREE HEALTH BENEFITS							
10116 51945 RETIREE HEALTH BENEFITS	429,140.00	0.00	429,140.00	338,294.66	100,009.56	-9,164.22	102.1%
51949 OPEB TRUST FUND CONTRIBUTION							
10116 51949 OPEB TRUST FUND CONTRIBUTION	1,434,481.00	566,879.00	2,001,360.00	2,001,360.00	0.00	0.00	100.0%
TOTAL RETIREMENT COMMISSION	7,760,257.00	0.00	7,760,257.00	7,149,579.45	100,009.56	510,667.99	93.4%
TOTAL GENERAL FUND	7,760,257.00	0.00	7,760,257.00	7,149,579.45	100,009.56	510,667.99	93.4%
TOTAL EXPENSES	7,760,257.00	0.00	7,760,257.00	7,149,579.45	100,009.56	510,667.99	
GRAND TOTAL	7,760,257.00	0.00	7,760,257.00	7,149,579.45	100,009.56	510,667.99	93.4%

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

52040 – Service Contracts & repairs – over- $21,124.43

- Added phone lines to elevators to meet code
- Substantial work on lighting in police department back parking lot
- Issues with HVAC at Police, Community Center (chiller) & Town Hall (auditorium)
- Work done at Community Center to change a room (original was a toilet room changed to storage) to an office
- Fire Alarm company service calls for failure to communicate multiple times. Frontier Lines
- Outside plumber called to clear main sewer lateral at Town Hall (not construction related)
- RTU repaired two units at the Complex
- Leaks in roofs at Police, Library, Town Hall and O'Neill

52090 – Heating Oil – Over $37,458.81

The transition from oil to gas was an unknown when the budget was prepared; the only change this year was the fire departments were placed on automatic refill; Feb was very cold this year.

This fiscal year was the first that all the utility accounts were completely under our control and the budget starting number did not reflect the addition given to us from Recreation & Park's budget the previous year.

52100 – Electricity – over $54,949.51

Electric rates continue to increase in CT

52110 – Water – over $10,732.13

Water leak around duck pond

52120 – Sewer – over $13,028.87

Water leak at duck pond, causes the sewer charge to be way over because there is not a secondary meter installed

53020 – Other Supplies – over $1,000.00

Town Hall was going to run out of toilet paper and paper supplies if I didn't order

FIFTEEN ROPE FERRY ROAD
WATERFORD, CT 06385-2886

Town of Waterford

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

Date: June 12, 2025

To: The Members of the Board of Finance

From: The Town Accountant

Subject: Periodic Financial Statements

Enclosed are the latest financial statements.
If you have any questions, please call.

Thank you,

Virginia Bielucki

Enclosures:

General Fund-Statement of Revenues and Statement of Expenditures

Fleet Management-Statement of Revenues and Expenditures

Capital and Non-recurring Fund-Statement of Fund Balance Designations and Appropriations

Capital Improvement Fund-Expenditures

Capital Projects Funds-Expenditures

Contributed Gifts Fund-Balances

Insurance Administration Fund- Balance Sheet

TOWN OF WATERFORD
STATEMENT OF REVENUES COMPARED TO ANTICIPATED
FOR FISCAL YEAR 2024-2025, THROUGH MAY 31, 2025
WITH COMPARATIVE ACTUAL AMOUNTS
FOR FISCAL YEAR 2023-2024, THROUGH MAY 31, 2024

	FISCAL YEAR 2024-2025 BUDGET	FISCAL YEAR 2024-2025 ACTUAL	FAVORABLE (UNFAVORABLE) FISCAL YEAR 2024-2025 VARIANCE	FISCAL YEAR 2023-2024 ACTUAL
STATE OF CONNECTICUT				
EDUCATION				
EQUALIZED COST SHARING	$326.444	$357,197	30,753	$322,130
HEALTH & WELFARE	$6.359	$6.350	(9)	$6.810
SUB TOTAL	**332,803**	**363,547**	**30,744**	**328,940**
GENERAL GOVERNMENT				
PILOT-DISABLED	1.200	1,541	341	$1.486
TIERED PILOT	347,575	349,298	1.723	$347,575
TAX RELIEF-VETERANS	5,000	4.033	(967)	$3.671
COURT FINES	0	27.899	27,899	$12,110
CIVIL PREPAREDNESS	23,000	54,391	31.391	$38,988
TELECOMMUNICATIONS PROPERTY TAX	58.071	70,714	12,643	$89.710
TOWN AID ROADS-IMPROVED	321,360	321.360	(0)	$321.360
LOCAL CAPITAL IMPROVEMENT (LOCIP)	177.479	0	(177.479)	$0
SDE STATE GRANT	14,000	14.103	103	$14.103
ENHANCEMENT 911	22.500	22.595	95	$22.583
MUNICIPAL REVENUE SHARE GRANT	315.978	0	(315.978)	$493.810
GRANTS FOR MUNICIPAL PROJECTS	34,255	0	(34,255)	$0
TOTAL GENERAL GOVERNMENT	**1,320,418**	**865,933**	**(454,485)**	**1,345,396**
TOTAL STATE OF CONNECTICUT	**1,653,221**	**1,229,480**	**(423,741)**	**1,674,336**
OTHER SOURCES				
EDUCATION				
TUITION	0	52.420	52.420	86.287
RENT & MISCELLANEOUS	1.500	4.620	3.120	3.994
SUB TOTAL	**1,500**	**57,040**	**55,540**	**90,281**
GENERAL GOVERNMENT				
INTEREST & LIENS	381,744	304,633	(77,111)	271,356
INTEREST ON INVESTMENTS	2,000,000	2.200.709	200.709	2.965,664
RECREATION & PARKS	202.001	184,802	(17.199)	242.513
FIRE SERVICES INSPECTIONS & PLAN FEES	7.320	16.660	9,340	4.900
BUILDING INSPECTOR	530,591	842.122	311,531	534,996
LICENSE. FEE. PERMIT. FINE	18.320	18,181	(140)	15.936
LIBRARY	0	1.290	1.290	1,423

TOWN OF WATERFORD
STATEMENT OF REVENUES COMPARED TO ANTICIPATED
FOR FISCAL YEAR 2024-2025, THROUGH MAY 31, 2025
WITH COMPARATIVE ACTUAL AMOUNTS
FOR FISCAL YEAR 2023-2024, THROUGH MAY 31, 2024

	FISCAL YEAR 2024-2025 BUDGET	FISCAL YEAR 2024-2025 ACTUAL	FAVORABLE (UNFAVORABLE) FISCAL YEAR 2024-2025 VARIANCE	FISCAL YEAR 2023-2024 ACTUAL
SALE OF EQUIPMENT	1,000	10	(990)	12,635
SCRRRA REBATE	0	2,578	2,578	1,532
NL RADIO COMM. NETWORK USE FEE	0	75,487	75,487	0
BULKY WASTE FEES	112,000	100,582	(11,418)	103,682
MISCELLANEOUS	50,000	70,268	20,268	160,181
CONVEYANCE TAX	200,000	307,160	107,160	278,948
EMS-REG COMM CTR FEES	6,000	4,500	(1,500)	4,500
PLANNING& ZONING, ZBA, CONSRV COMM	55,980	45,666	(10,314)	50,035
TOWN CLERK FEES	175,000	133,093	(41,907)	133,010
LIENS -COLLECTED BY UTILITY COMMISSION	0	1,960	1,960	2,860
TIPPING FEES	275,000	128,529	(146,471)	132,647
RECYCLING	50,000	44,376	(5,624)	35,528
TRANSFERS FROM OTHER FUNDS	0.00	46,268	46,268	897,324
TRANSFERS IN-PY ENCUMBRANCES	0	4,789	4,789	29,331
EUGENE O'NEILL GATE/LEASE REVENUE	10,000	22,942	12,942	22,474
AMBULANCE OPERATING SUBSIDY	6,000	0	(6,000)	0
YSB BOE CLERICAL STIPEND	5,000	5,000	0	5,000
RENTAL OF BUILDINGS	50,000	60,510	10,510	56,996
SENIOR SERVICES	10,198	25,195	14,997	20,948
VERSA KART/BLUE BOXES	8,000	8,520	520	7,110
PUBLIC WORKS BOE CUSTODIAL SUBSIDY	75,927	75,927	0	73,218
SUB TOTAL	**4,230,081**	**4,731,755**	**501,674**	**6,064,747**
TOTAL OTHER SOURCES	**4,231,581**	**4,788,795**	**557,214**	**6,155,028**
PROPERTY TAXATION				
CURRENT PROPERTY TAX	99,867,307	98,914,897	(952,410)	95,844,435
PRIOR YEAR TAXES	486,849	(706,195)	(1,193,044)	352,796
TOTAL PROPERTY TAXATION	**100,354,156**	**98,208,701**	**(2,145,455)**	**96,197,231**
FUND BALANCE APPLIED	**1,000,000**	**0**	**(1,000,000)**	**0**
TOTAL REVENUES	**107,238,958**	**104,226,977**	**(3,011,982)**	**104,026,595**

TOWN OF WATERFORD
STATEMENT OF REVENUES COMPARED TO ANTICIPATED
FOR FISCAL YEAR 2024-2025, THROUGH MAY 31, 2025
WITH COMPARATIVE ACTUAL AMOUNTS
FOR FISCAL YEAR 2023-2024, THROUGH MAY 31, 2024

	FISCAL YEAR 2024-2025 BUDGET	FISCAL YEAR 2024-2025 ACTUAL	FISCAL YEAR 2024-2025 PERCENT RECEIVED	FAVORABLE (UNFAVORABLE) FISCAL YEAR 2024-2025 VARIANCE	FISCAL YEAR 2023-2024 ACTUAL
STATE OF CONNECTICUT					
EDUCATION					
EQUALIZED COST SHARING	$326,444	$357,197	109.42%	30,753	$322,130
HEALTH & WELFARE	$6,359	$6,350	99.86%	(9)	$6,810
SUB TOTAL	**332,803**	**363,547**	**109.24%**	**30,744**	**328,940**
GENERAL GOVERNMENT					
PILOT-DISABLED	1,200	1,541	128.40%	341	$1,486
TIERED PILOT	347,575	349,298	100.50%	1,723	$347,575
TAX RELIEF-VETERANS	5,000	4,033	80.65%	(967)	$3,671
COURT FINES	0	27,899	#DIV/0!	27,899	$12,110
CIVIL PREPAREDNESS	23,000	54,391	236.48%	31,391	$38,988
TELECOMMUNICATIONS PROPERTY TAX	58,071	70,714	121.77%	12,643	$89,710
TOWN AID ROADS-IMPROVED	321,360	321,360	100.00%	(0)	$321,360
LOCAL CAPITAL IMPROVEMENT (LOCIP)	177,479	0	0.00%	(177,479)	$0
SDE STATE GRANT	14,000	14,103	100.74%	103	$14,103
ENHANCEMENT 911	22,500	22,595	100.42%	95	$22,583
MUNICIPAL REVENUE SHARE GRANT	315,978	0	0.00%	(315,978)	$493,810
GRANTS FOR MUNICIPAL PROJECTS	34,255	0	0.00%	(34,255)	$0
TOTAL GENERAL GOVERNMENT	**1,320,418**	**865,933**	**65.58%**	**(454,485)**	**1,345,396**
TOTAL STATE OF CONNECTICUT	**1,653,221**	**1,229,480**	**74.37%**	**(423,741)**	**1,674,336**
OTHER SOURCES					
EDUCATION					
TUITION	0	52,420	#DIV/0!	52,420	86,287
RENT & MISCELLANEOUS	1,500	4,620	307.97%	3,120	3,994
SUB TOTAL	**1,500**	**57,040**	**3802.63%**	**55,540**	**90,281**
GENERAL GOVERNMENT					
INTEREST & LIENS	381,744	304,633	79.80%	(77,111)	271,356
INTEREST ON INVESTMENTS	2,000,000	2,200,709	110.04%	200,709	2,965,664
RECREATION & PARKS	202,001	184,802	91.49%	(17,199)	242,513
FIRE SERVICES INSPECTIONS & PLAN FEES	7,320	16,660	227.60%	9,340	4,900
BUILDING INSPECTOR	530,591	842,122	158.71%	311,531	534,996
LICENSE, FEE, PERMIT, FINE	18,320	18,181	99.24%	(140)	15,936
LIBRARY	0	1,290	#DIV/0!	1,290	1,423

TOWN OF WATERFORD
STATEMENT OF REVENUES COMPARED TO ANTICIPATED
FOR FISCAL YEAR 2024-2025, THROUGH MAY 31, 2025
WITH COMPARATIVE ACTUAL AMOUNTS
FOR FISCAL YEAR 2023-2024, THROUGH MAY 31, 2024

	FISCAL YEAR 2024-2025 BUDGET	FISCAL YEAR 2024-2025 ACTUAL	FISCAL YEAR 2024-2025 PERCENT RECEIVED	FAVORABLE (UNFAVORABLE) FISCAL YEAR 2024-2025 VARIANCE	FISCAL YEAR 2023-2024 ACTUAL
SALE OF EQUIPMENT	1,000	10	1.01%	(990)	12,635
SCRRRA REBATE	0	2,578	#DIV/0!	2,578	1,532
NL RADIO COMM. NETWORK USE FEE	0	75,487	#DIV/0!	75,487	0
BULKY WASTE FEES	112,000	100,582	89.81%	(11,418)	103,682
MISCELLANEOUS	50,000	70,268	140.54%	20,268	160,181
CONVEYANCE TAX	200,000	307,160	153.58%	107,160	278,948
EMS-REG COMM CTR FEES	6,000	4,500	75.00%	(1,500)	4,500
PLANNING& ZONING, ZBA, CONSRV COMM	55,980	45,666	81.58%	(10,314)	50,035
TOWN CLERK FEES	175,000	133,093	76.05%	(41,907)	133,010
LIENS -COLLECTED BY UTILITY COMMISSION	0	1,960	#DIV/0!	1,960	2,860
TIPPING FEES	275,000	128,529	46.74%	(146,471)	132,647
RECYCLING	50,000	44,376	88.75%	(5,624)	35,528
TRANSFERS FROM OTHER FUNDS	0.00	46,268	#DIV/0!	46,268	897,324
TRANSFERS IN-PY ENCUMBRANCES	0	4,789	#DIV/0!	4,789	29,331
EUGENE O'NEILL GATE/LEASE REVENUE	10,000	22,942	229.42%	12,942	22,474
AMBULANCE OPERATING SUBSIDY	6,000	0	0.00%	(6,000)	0
YSB BOE CLERICAL STIPEND	5,000	5,000	100.00%	0	5,000
RENTAL OF BUILDINGS	50,000	60,510	121.02%	10,510	56,996
SENIOR SERVICES	10,198	25,195	247.05%	14,997	20,948
VERSA KART/BLUE BOXES	8,000	8,520	106.50%	520	7,110
PUBLIC WORKS BOE CUSTODIAL SUBSIDY	75,927	75,927	100.00%	0	73,218
SUB TOTAL	**4,230,081**	**4,731,755**	**111.86%**	**501,674**	**6,064,747**
TOTAL OTHER SOURCES	**4,231,581**	**4,788,795**	**113.17%**	**557,214**	**6,155,028**
PROPERTY TAXATION					
CURRENT PROPERTY TAX	99,867,307	98,914,897	99.05%	(952,410)	95,844,435
PRIOR YEAR TAXES	486,849	(706,195)	-145.05%	(1,193,044)	352,796
TOTAL PROPERTY TAXATION	**100,354,156**	**98,208,701**	**97.86%**	**(2,145,455)**	**96,197,231**
FUND BALANCE APPLIED	**1,000,000**	**0**	**0.00%**	**(1,000,000)**	**0**
TOTAL REVENUES	**107,238,958**	**104,226,977**	**97.19%**	**(3,011,982)**	**104,026,595**

TOWN OF WATERFORD
CAPITAL AND NON-RECURRING EXPENDITURE FUND
FUND BALANCE DESIGNATION AND APPROPRIATION
JULY 1,2024 TO JUNE 30,2025
AS OF MAY 31,2025

			BEGINNING BALANCE		FY25 RTM XFER IN	FISCAL YEAR 2024-2025			ENCUMBERED/	CLOSED BAL (REVERTS	INTEREST	OTHER	AVAILABLE TO DATE		
		APPROPRIATIONS	DESIGNATED	UNDESIGNATED	DESIGNATED	APPROPRIATED	DESIGNATED	UNDESIGNATED	EXPENDED	TO FUND)	INC	REVENUES	APPROPRIATED	DESIGNATED	UNDESIGNATEI
20501-57018	PURCHASE 8 GOSHEN ROAD	$6,314.00	$0.00	$0.00						$6,314.00			$0.00	$0.00	$6,314.00
20501-57639	REVALUATION	$0.00	$407,700.00	$0.00	$125,000.00								$0.00	$532,700.00	$0.00
20511-57740	COHANZIE SCHOOL REMEDIATION &	$0.00	$0.00	$0.00	$40,000.00								$0.00	$40,000.00	$0.00
20511-57767	NEVINS COTTAGE REPAIRS	$20,715.00	$100,000.00	$0.00		$75,000.00	($75,000.00)		$66,043.81				$29,671.19	$25,000.00	$0.00
20511-57840	PLAN OF CONSERVATION DEVELOPMENT	$10,914.86	$0.00	$0.00					$10,914.86				$0.00	$0.00	$0.00
20511-57870	MAGO POINT IMPROVEMENTS	$0.00	$374,500.00	$0.00		$374,500.00	($374,500.00)		$330,145.83			$1,124.78	$45,478.95	$0.00	$0.00
20511-57871	PUBLIC SAFETY BLDG HVAC	$0.00	$62,045.00	$0.00			($62,045.00)	$62,045.00					$0.00	$0.00	$62,045.00
20511-57872	ROOF & HVAC REPLACEMENT PUBLIC SAFETY BUILDING	$61,169.20	$0.00	$0.00					$56,400.00				$4,769.20	$0.00	$0.00
20511-57874	RECONDITION ELEVATORS -TOWN HALL/YOUTH SERVICES BLD(	$268,133.85	$0.00	$0.00					$268,124.85				$9.00	$0.00	$0.00
20511-57876	SW SCHOOL UNDERGROUND TANK	$81,841.49	$0.00	$0.00					$632.74	$81,208.75			$0.00	$0.00	$81,208.75
20511-57879	TOWN HALL BATHROOM REFURBISHMENT	$214,827.04	$0.00	$0.00					$214,923.44				($96.40)	$0.00	$0.00
20511-57885	COMMUNITY CENTER BMS PROJECT	$51,050.00	$0.00	$0.00						$51,050.00			$0.00	$0.00	$51,050.00
20511-57889	PUBLIC SAFETY COMPLEX HVAC	$0.00	$0.00	$0.00	$100,000.00								$0.00	$100,000.00	$0.00
20522-57794	MOBILE & PORTABLE RADIO REPLACEMENT PROGRAM	$290,569.50	$3,683.00	$0.00					$290,238.75				$330.75	$3,683.00	$0.00
20522-57887	FARGO WATER TANK ANTENNA	$48,998.00	$0.00	$0.00					$48,997.26	$0.74			($0.00)	$0.00	$0.74
20523-57777	FIRE SERVICES -SCBA UPGRADE PROGRAM	$18.56	$0.00	$0.00		$50,000.00	$0.00		$45,850.00				$4,168.56	$0.00	$0.00
20523-57791	JORDAN-TRAFFIC LIGHT UPGRADE	$0.00	$25,000.00	$0.00		$35,460.00	($25,000.00)		$35,460.00				$0.00	$0.00	$0.00
20523-57792	OSWEGATCHIE-BUILDING RENOVATIONS	$602,241.42	$0.00	$0.00		$286,000.00			$457,667.45				$430,573.97	$0.00	$0.00
20523-57836	FIRE SERVICES CARPET REPLACEMENT	$0.00	$30,000.00	$0.00									$0.00	$30,000.00	$0.00
20523-57838	FIRE SERVICES PRE EMPTION LIGHT REPAIRS	$0.00	$50,000.00	$0.00		$27,000.00	($50,000.00)		$27,000.00				$0.00	$0.00	$0.00
20523-57888	GOSHEN ROOF REPLACEMENT	$0.00	$0.00	$0.00	$60,000.00								$0.00	$60,000.00	$0.00
20530-57695	MUNICIPAL COMPLEX RENOVATION	$368,087.81	$6,100,833.00	$0.00					$51,000.00				$317,087.81	$6,100,833.00	$0.00
20507-59205	FUNDING OFFSETS DEBT SERVICE-MUNICIPAL COMPLEX	($1,251,500.00)	($6,000,000.00)	$0.00									($1,251,500.00)	($6,000,000.00)	$0.00
20530-57696	MUNICIPAL COMPLEX CLEAN UP	$4,370.23	$0.00	$0.00									$4,370.23	$0.00	$0.00
20530-57880	MAJOR/MINOR COLLECTOR ROAD PAVING	$855,873.25	$0.00	$0.00					$757,080.64				$98,792.61	$0.00	$0.00
20530-57886	OLD NORWICH ROAD PAVING	$1,053,000.00	$0.00	$0.00									$1,053,000.00	$0.00	$0.00
20531-57685	I/I MITIGATION & CONTROL	$261,737.99	$0.00	$0.00					$29,092.26				$232,645.73	$0.00	$0.00
20531-57816	OLD NORWICH/EVERGREEN/HARVEY AVE PUMP STATION REHA	$1,276,718.83	$0.00	$0.00					$1,116,122.92				$160,595.91	$0.00	$0.00
20531-57881	PLASTIC WATER SERVICE LINE REPLACEMENT	$491,803.64	$100,000.00	$0.00	$100,000.00				$84,578.38				$407,225.26	$200,000.00	$0.00
20531-57890	WEIMES & MARILYN EJECTOR REPLACEMENT	$0.00	$0.00	$0.00	$19,800.00	$19,800.00	($19,800.00)						$19,800.00	$0.00	$0.00

TOWN OF WATERFORD
CAPITAL AND NON-RECURRING EXPENDITURE FUND
FUND BALANCE DESIGNATION AND APPROPRIATION
JULY 1,2024 TO JUNE 30,2025
AS OF MAY 31,2025

			BEGINNING BALANCE		FY25 RTM XFER IN	FISCAL YEAR 2024-2025			ENCUMBERED/	CLOSED BAL (REVERTS	INTEREST	OTHER	AVAILABLE TO DATE		
		APPROPRIATIONS	DESIGNATED	UNDESIGNATED	DESIGNATED	APPROPRIATED	DESIGNATED	UNDESIGNATED	EXPENDED	TO FUND)	INC	REVENUES	APPROPRIATED	DESIGNATED	UNDESIGNATEI
20536-57848	LIBRARY HVAC UPGRADE	$1,091,200.00	$0.00	$0.00	$505,078.00	$505,078.00	($505,078.00)		$1,753,478.76				($157,200.76)	$0.00	$0.00
20500-49000	CT PUBLIC LIBRARY CONSTRUCTION GRANT	$0.00	($250,000.00)	$0.00									$0.00	($250,000.00)	$0.00
20537-57735	LEARY PARK ROAD /PARKING LOT	$0.00	$20,000.00	$0.00									$0.00	$20,000.00	$0.00
20537-57878	REPAIR OF PLEASURE BEACH SIDEWALK/PATH	$0.00	$0.00	$0.00	$145,000.00								$0.00	$145,000.00	$0.00
20541-57328	ALEWIFE COVE	$0.00	$37,500.00	$0.00	$12,500.00	$50,000.00	($50,000.00)		$49,984.00	$16.00			$0.00	$0.00	$16.00
20547-47846	FIBER UPGRADE	$0.00	$0.00	$0.00									$0.00	$0.00	$0.00
20547-57847	TOWN-WIDE CAMERA SYSTEM	$84,914.00	$86.00	$0.00			($86.00)	$86.00	$84,914.00				$0.00	$0.00	$86.00
20547-57860	PHONE SYSTEM UPGRADE	$44,076.06	$16,000.00	$0.00			($16,000.00)	$16,000.00		$44,076.06			$0.00	$0.00	$60,076.06
20547-57861	SWITCHES	$0.00	$2,258.00	$0.00									$0.00	$2,258.00	$0.00
20547-57882	COMPUTER REPLACEMENTS	$0.65	$8,069.00	$0.00	$20,264.00								$0.65	$28,333.00	$0.00
20500-43600	TURF FIELD RENTAL REVENUES	$0.00	$4,815.00	$0.00									$0.00	$4,815.00	$0.00
20560-55020	CLMS CHILLER REPLACEMENTS	$929,774.04	$0.00	$0.00					$859,545.00				$70,229.04	$0.00	$0.00
20560-57820	WHS TRACK & FIELD REPLACEMENT	$0.00	$0.00	$0.00	$1,200,000.00	$1,147,000.00	($1,147,000.00)		$1,147,000.00				$0.00	$53,000.00	$0.00
20560-57822	IT LEARNING BOARDS -END OF LIFE	$14,202.10	$27,319.88	$0.00					$14,196.00				$6.10	$27,319.88	$0.00
20560-57828	QH 10-YR RETRO COMMISSIONING	$0.00	$30,000.00	$0.00									$0.00	$30,000.00	$0.00
20560-57833	TENNIS COURTS	$0.00	$52,300.00	$0.00	$1,200,000.00	$1,148,100.00	($1,148,100.00)		$1,148,100.00				$0.00	$104,200.00	$0.00
20560-57841	BUS LOT OFFICE	$0.00	$150,000.00	$0.00									$0.00	$150,000.00	$0.00
20560-57842	SCHOOL SECURITY	$1,899,160.74	$0.00	$0.00					$1,622,290.12				$276,870.62	$0.00	$0.00
20560-57883	FINANCING ENERGY EFFICIENT EQUIPMENT	$0.00	$0.00	$0.00									$0.00	$0.00	$0.00
20560-57884	CHROMEBOOK & IPAD EQUIPMENT	$608.00	$0.00	$0.00									$608.00	$0.00	$0.00
20560-57891	ENERGY EFFICIENCY PROGRAM	$0.00	$0.00	$0.00	$243,335.00	$243,335.00	($243,335.00)		$143,698.73				$99,636.27	$0.00	$0.00
20560-57892	HVAC EVALUATION/REMIDATION	$0.00	$0.00	$0.00	$85,000.00								$0.00	$85,000.00	$0.00
20560-57893	GREAT NECK SCHOOL FIELD DRAINAGE	$0.00	$0.00	$0.00			$278,750.00						$0.00	$278,750.00	$0.00
20500-49000	TRANSFERS IN	$0.00	$0.00	$0.00									$0.00	$0.00	$0.00
205-31520	UNDESIGNATED FUND BALANCE	$0.00	$0.00	$693,566.03				($602,210.00)			$539,068.32		$0.00	$0.00	$630,424.35
		$8,780,820.26	$1,352,108.88	$693,566.03	$3,855,977.00	$3,961,273.00	($3,437,194.00)	($524,079.00)	$10,713,479.80	$182,665.55	$539,068.32	$1,124.78	$1,847,072.69	$1,770,891.88	$891,220.90

Contributed Gifts Fund
May 31, 2025

FISCAL YEAR 2025	R&P HELMET RODEO DONATIONS	R&P GENERAL DONATIONS	R&P MEMORIAL TREES & BENCHES DONATIONS	R&P FRANCES X. SWEENEY MEMORIAL DONATIONS	R&P DOG PARK DONATIONS	R&P PLAYGROUND DONATIONS	R&P CIVIC TRIANGLE MEMORIAL DONATIONS	R&P TOY BOX DONATIONS	R&P DEIDRICK FIELD PRESS BOX DONATIONS	R&P CEMETERY DONATIONS	R&P GOLF CART DONATIONS	FINANCE DEPT. AUDITORIUM A/V UPGRADE	POLICE AUSTISM TRAINING	POLICE DEPT. VEHICLE CHALLENGE	POLICE DEPT. K-9 PROGRAM	POLICE DEPT. GENERAL DONATIONS	POLICE PUBLIC SAFETY DOCK	TOTAL
REVENUES																		
REC & PARKS DOG PARK DONATIONS					$227.00													
REC & PARKS PLAYGROUND DONATIONS						$10,000.00												
K9 DONATIONS															$9,090.24			
POLICE DEPT GENERAL DONATIONS																$2,751.59		
REC & PARKS GO CART DONATIONS											$2,440.00							
TOTAL REVENUES	$0.00	$0.00	$0.00	$0.00	$227.00	$10,000.00	$0.00	$0.00	$0.00	$0.00	$2,440.00	$0.00	$0.00	$0.00	$9,090.24	$2,751.59	$0.00	$24,508.83
EXPENDITURES																		
08/16/24 LETS CORP																$4,995.00		
08/04/24 JP MORGAN CHASE																$180.47		
08/04/24 JP MORGAN CHASE															$42.50			
08/30/24 MARK KOSMAN DESIGN															$241.00			
09/04/24 JP MORGAN CHASE																$282.52		
09/13/24 E. FREDRICKS REIMB FOR BUS																$100.00		
09/27/24 MEDIA HERE & NOW LLC																$500.00		
10/4/2024 JP MORGAN CHASE	$594.72																	
11/4/2024 JP MORGAN CHASE																$1,359.52		
11/08/24 WHALING CITY GR BADGE SIGNAGE																$877.79		
12/4/2024 JP MORGAN CHASE																$425.53		
01/4/2025 JP MORGAN CHASE																$101.98		
1/3/2025 LIONS DISTRICT																$110.00		
1/6/2025 LIONS DISTRICT																$55.00		
1/17/2025 PETTY CASH																$50.00		
01/31/25 CAPITOL UNIFORMS																$207.00		
01/31/25 WHALING CITY GRAPHIC																$86.25		
01/31/25 P EPPS REIMBURSEMENT															$150.93			
02/28/25 KUSTOM SIGNALS																$1,908.50		
02/4/2025 JP MORGAN CHASE																$1,255.49		
02/25/2025 US NATIONAL BANK																$10.98		
03/4/2025 JP MORGAN CHASE																$55.00		
03/25/2025 U.S. BANK																$39.55		
03/28/25 LJ BADGE & EMBLEM																$459.00		
04/11/25 N. MALBURN REIMB																$35.88		
04/25/2025 U.S. BANK																$450.79		
04/11/25 M&T SPORTS CONSTRUCTION LLC									$5,400.00									
05/09/25 K9 STORM INC.															$3,653.00			
05/26/2025 U.S. BANK																$61.65		
TOTAL EXPENDITURES	$594.72	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$5,400.00	$0.00	$0.00	$0.00	$0.00	$0.00	$4,087.43	$13,607.90	$0.00	$23,690.05
NET CURRENT YEAR ACTIVITY	($594.72)	$0.00	$0.00	$0.00	$227.00	$10,000.00	$0.00	$0.00	($5,400.00)	$0.00	$2,440.00	$0.00	$0.00	$0.00	$5,002.81	($10,856.31)	$0.00	$818.78
PRIOR YEAR BALANCE	$594.72	$129.60	($1,053.61)	$65.00	$760.97	$60,486.32	$1,140.00	$220.00	$8,310.00	$100.00	$0.00	$151.00	$1,700.00	$780.11	$4,424.54	$13,239.38	$7.04	$91,055.07
CURRENT YEAR BALANCE	$0.00	$129.60	($1,053.61)	$65.00	$987.97	$70,486.32	$1,140.00	$220.00	$2,910.00	$100.00	$2,440.00	$151.00	$1,700.00	$780.11	$9,427.35	$2,383.07	$7.04	$91,873.85

GENERAL FUND
STATEMENT OF EXPENDITURES COMPARED TO BUDGET
FOR FISCAL YEAR 2024-2025, THROUGH MAY 31, 2025
WITH COMPARATIVE ACTUAL AMOUNTS
FOR FISCAL YEAR 2023-2024, THROUGH MAY 31, 2024

	FISCAL YEAR 2025 APPROPRIATED	FISCAL YEAR 2025 ACTUAL	FISCAL YEAR 2025 VARIANCE FAVORABLE (UNFAVORABLE)	FISCAL YEAR 2023-2024 ACTUAL
GENERAL GOVERNMENT				
Board of Selectmen	$206,405	$175,218	31,187	$176,498
Registrar of Voters	$108,497	$115,237	(6,740)	$92,969
Board of Finance	$80,713	$85,181	(4,468)	$80,605
Assessor	$311,713	$281,979	29,734	$269,377
Board of Assessment Appeals	$1,742	$948	794	$840
Tax Collector	$232,331	$200,099	32,232	$211,801
Finance Department	$767,856	$698,127	69,729	$693,313
Legal Department	$295,000	$273,157	21,843	$368,992
Town Clerk	$264,849	$239,650	25,199	$233,139
Planning and Zoning	$686,543	$597,063	89,480	$576,786
Building Maintenance	$997,190	$1,079,747	(82,557)	$1,103,626
Insurance	$4,962,182	$4,821,613	140,569	$4,770,392
Economic Development Commission	$25,267	$9,591	15,676	$26,721
Conservation Commission	$18,250	$13,982	4,268	$13,599
Zoning Board of Appeals	$4,310	3,063	1,247	3,099
Retirement Commission	$7,760,257	$6,956,845	803,412	$5,892,998
R.T.M.	$18,903	$16,246	2,657	$15,980
Building Department	$326,532	$243,912	82,620	$257,057
Youth Service Bureau	$294,579	$286,128	8,451	$253,534
Social Service Grants/Miscellaneous	$98,960	$95,840	3,120	$87,181
Contingency Fund	$1,294	0	1,294	0
Emergency Management	$1,196,762	$975,749	221,013	$887,382
Fire Services	$3,780,649	$3,317,224	463,425	$3,244,422
Police Department	$7,078,401	$6,241,720	836,681	$5,976,664
Public Works Department	$5,086,238	$4,441,249	644,989	$4,249,143
Conservation of Health	$148,407	148,407	0	148,407
Public Health Nursing	$26,297	26,297	0	18,000

GENERAL FUND
STATEMENT OF EXPENDITURES COMPARED TO BUDGET
FOR FISCAL YEAR 2024-2025, THROUGH MAY 31, 2025
WITH COMPARATIVE ACTUAL AMOUNTS
FOR FISCAL YEAR 2023-2024, THROUGH MAY 31, 2024

	FISCAL YEAR 2025 APPROPRIATED	FISCAL YEAR 2025 ACTUAL	FISCAL YEAR 2025 VARIANCE FAVORABLE (UNFAVORABLE)	FISCAL YEAR 2023-2024 ACTUAL
Senior Citizens Commission	$481,248	480,615	633	446,107
Waterford Public Library	$1,006,837	$916,195	90,642	$964,429
Recreation and Parks	$1,484,660	$1,336,697	147,963	$1,272,144
Flood and Erosion Control Bd.	$1,109	327	782	470
Ethics Commission	$900	463	437	447
Human Resources	$264,204	$240,561	23,643	$270,586
Information Technology	$1,231,423	$1,184,975	46,448	$1,122,108
Transfer to Waterford Special Activity Fund	$4,750	$4,750	0	$4,750
Transfer to Waterford Shellfish Fund	$1,290	$1,290	0	$4,134
Transfer to Capital Improvement Fund	$2,634,168	$2,634,168	0	$2,787,620
Transfer to Capital & Non-Recurring Fund	$3,855,977	$3,855,977	0	$3,255,800
Transfer to Dog Fund	$100,000	$100,000	0	$100,000
Debt Service	$8,109,746	$8,109,746	1	$8,148,250
Total General Government	***$53,956,439***	***$50,210,035***	***$3,746,404***	***$48,029,370***
Board of Education	***$57,611,181***	***$49,368,250***	8,242,931	***$46,993,362***
Total General Fund	***$111,567,620***	***$99,578,285***	***$11,989,335***	***$95,022,732***

GENERAL FUND
STATEMENT OF EXPENDITURES COMPARED TO BUDGET
FOR FISCAL YEAR 2024-2025, THROUGH MAY 31, 2025
WITH COMPARATIVE ACTUAL AMOUNTS
FOR FISCAL YEAR 2023-2024, THROUGH MAY 31, 2024

	FISCAL YEAR 2025 APPROPRIATED	FISCAL YEAR 2025 ACTUAL	FISCAL YEAR 2025 PERCENT EXPENDED	FISCAL YEAR 2025 VARIANCE FAVORABLE (UNFAVORABLE)	FISCAL YEAR 2023-2024 ACTUAL
GENERAL GOVERNMENT					
Board of Selectmen	$206,405	$175,218	84.89%	31,187	$176,498
Registrar of Voters	$108,497	$115,237	106.21%	(6,740)	$92,969
Board of Finance	$80,713	$85,181	105.54%	(4,468)	$80,605
Assessor	$311,713	$281,979	90.46%	29,734	$269,377
Board of Assessment Appeals	$1,742	$948	54.43%	794	$840
Tax Collector	$232,331	$200,099	86.13%	32,232	$211,801
Finance Department	$767,856	$698,127	90.92%	69,729	$693,313
Legal Department	$295,000	$273,157	92.60%	21,843	$368,992
Town Clerk	$264,849	$239,650	90.49%	25,199	$233,139
Planning and Zoning	$686,543	$597,063	86.97%	89,480	$576,786
Building Maintenance	$997,190	$1,079,747	108.28%	(82,557)	$1,103,626
Insurance	$4,962,182	$4,821,613	97.17%	140,569	$4,770,392
Economic Development Commission	$25,267	$9,591	37.96%	15,676	$26,721
Conservation Commission	$18,250	$13,982	76.61%	4,268	$13,599
Zoning Board of Appeals	$4,310	3,063	71.07%	1,247	3,099
Retirement Commission	$7,760,257	$6,956,845	89.65%	803,412	$5,892,998
R.T.M.	$18,903	$16,246	85.94%	2,657	$15,980
Building Department	$326,532	$243,912	74.70%	82,620	$257,057
Youth Service Bureau	$294,579	$286,128	97.13%	8,451	$253,534
Social Service Grants/Miscellaneous	$98,960	$95,840	96.85%	3,120	$87,181
Contingency Fund	$1,294	0	0.00%	1,294	0
Emergency Management	$1,196,762	$975,749	81.53%	221,013	$887,382
Fire Services	$3,780,649	$3,317,224	87.74%	463,425	$3,244,422
Police Department	$7,078,401	$6,241,720	88.18%	836,681	$5,976,664
Public Works Department	$5,086,238	$4,441,249	87.32%	644,989	$4,249,143
Conservation of Health	$148,407	148,407	100.00%	0	148,407
Public Health Nursing	$26,297	26,297	100.00%	0	18,000
Senior Citizens Commission	$481,248	480,615	99.87%	633	446,107
Waterford Public Library	$1,006,837	$916,195	91.00%	90,642	$964,429
Recreation and Parks	$1,484,660	$1,336,697	90.03%	147,963	$1,272,144
Flood and Erosion Control Bd.	$1,109	327	29.51%	782	470
Ethics Commission	$900	463	51.41%	437	447

GENERAL FUND
STATEMENT OF EXPENDITURES COMPARED TO BUDGET
FOR FISCAL YEAR 2024-2025, THROUGH MAY 31, 2025
WITH COMPARATIVE ACTUAL AMOUNTS
FOR FISCAL YEAR 2023-2024, THROUGH MAY 31, 2024

	FISCAL YEAR 2025 APPROPRIATED	FISCAL YEAR 2025 ACTUAL	FISCAL YEAR 2025 PERCENT EXPENDED	FISCAL YEAR 2025 VARIANCE FAVORABLE (UNFAVORABLE)	FISCAL YEAR 2023-2024 ACTUAL
Human Resources	$264,204	$240,561	91.05%	23,643	$270,586
Information Technology	$1,231,423	$1,184,975	96.23%	46,448	$1,122,108
Transfer to Waterford Special Activity Fund	$4,750	$4,750	100.00%	0	$4,750
Transfer to Waterford Shellfish Fund	$1,290	$1,290	100 00%	0	$4 134
Transfer to Capital Improvement Fund	$2,634,168	$2,634,168	100.00%	0	$2,787,620
Transfer to Capital & Non-Recurring Fund	$3,855,977	$3,855,977	100.00%	0	$3,255,800
Transfer to Dog Fund	$100,000	$100,000	100 00%	0	$100,000
Debt Service	$8 109,746	$8,109,746	100 00%	1	$8,148,250
Total General Government	***$53,956,439***	***$50,210,035***	**93.06%**	***$3,746,404***	***$48,029,370***
Board of Education	***$57,611,181***	***$49,368,250***		**8,242,931**	***$46,993,362***
Total General Fund	***$111,567,620***	***$99,578,285***	**89.25%**	***$11,989,335***	***$95,022,732***

TOWN OF WATERFORD
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
FLEET MANAGEMENT FUND
AS OF MAY 31, 2025

Revenues:	
Investment Income	165,948
Vehicle Rentals	89,360
Sale of Vehicles	22,857
Sale of Equipment	8,430
Total Revenues	286,596
Expenditures:	
Equipment Replacement	333,202
Vehicle Replacement	2,933,114
Total Expenditures	3,266,317
Excess (Deficiency) of Revenues Over Expenditures	(2,979,721)
Other Financing Sources (Uses):	
Transfers from other funds	1,000,000
Total Other Financing Sources (Uses)	1,000,000
Net Change in Fund Balances	(1,979,721)
Fund Balances - Beginning	3,501,938
Fund Balances - Ending	1,522,217

TOWN OF WATERFORD
CAPITAL AND NON-RECURRING EXPENDITURE FUND
FUND BALANCE AND APPROPRIATION
AS OF MAY 31, 2025

	APPROPRIATED	DESIGNATED	UNDESIGNATED	TOTAL
20501-57018 PURCHASE 8 GOSHEN ROAD	$0.00	$0.00	$6,314.00	$6,314.00
20501-57639 REVALUATION	$0.00	$532,700.00	$0.00	$532,700.00
20511-57740 COHANZIE SCHOOL REMEDIATION &	$0.00	$40,000.00	$0.00	$40,000.00
20511-57767 NEVINS COTTAGE REPAIRS	$29,671.19	$25,000.00	$0 00	$54,671.19
20511-57870 MAGO POINT IMPROVEMENTS	$45,478.95	$0.00	$0.00	$45,478.95
20511-57871 PUBLIC SAFETY BLDG HVAC	$0.00	$0.00	$62,045 00	$62,045.00
20511-57872 ROOF & HVAC REPLACEMENT PUBLIC SAFETY BUILDING	$4,769 20	$0.00	$0 00	$4,769.20
20511-57874 RECONDITION ELEVATORS -TOWN HALL/YOUTH SERVICES BLDG	$9.00	$0.00	$0 00	$9.00
20511-57876 SW SCHOOL UNDERGROUND TANK	$0.00	$0.00	$81,208 75	$81,208.75
20511-57879 TOWN HALL BATHROOM REFURBISHMENT	($96.40)	$0.00	$0 00	($96.40)
20511-57885 COMMUNITY CENTER BMS PROJECT	$0.00	$0.00	$51,050 00	$51,050.00
20511-57889 PUBLIC SAFETY COMPLEX HVAC	$0 00	$100,000.00	$0 00	$100,000.00
20522-57794 MOBILE & PORTABLE RADIO REPLACEMENT PROGRAM	$330.75	$3,683.00	$0 00	$4,013.75
20522-57887 FARGO WATER TANK ANTENNA	($0 00)	$0.00	$0 74	$0.74
20523-57777 FIRE SERVICES -SCBA UPGRADE PROGRAM	$4,168.56	$0 00	$0 00	$4,168.56
20523-57792 OSWEGATCHIE-BUILDING RENOVATIONS	$430,573.97	$0 00	$0 00	$430,573.97
20523-57836 FIRE SERVICES CARPET REPLACEMENT	$0.00	$30,000 00	$0 00	$30,000.00
20523-57888 GOSHEN ROOF REPLACEMENT	$0.00	$60,000 00	$0 00	$60,000.00
20530-57695 MUNICIPAL COMPLEX RENOVATION	$317,087.81	$6,100,833 00	$0 00	$6,417,920.81
20507-69205 FUNDING OFFSETS DEBT SERVICE-MUNICIPAL COMPLEX	($1,251,500.00)	($6,000,000.00)	$0.00	($7,251,500.00)
20530-57696 MUNICIPAL COMPLEX CLEAN UP	$4,370.23	$0 00	$0 00	$4,370.23
20530-57880 MAJOR/MINOR COLLECTOR ROAD PAVING	$98,792.61	$0 00	$0 00	$98,792.61
20530-57886 OLD NORWICH ROAD PAVING	$1 053,000.00	$0 00	$0 00	$1,053,000.00
20531-57685 I/I MITIGATION & CONTROL	$232,645.73	$0 00	$0 00	$232,645.73
20531-57816 OLD NORWICH/EVERGREEN/HARVEY AVE PUMP STATION REHAB	$160,595.91	$0 00	$0 00	$160,595.91
20531-57881 PLASTIC WATER SERVICE LINE REPLACEMENT	$407,225.26	$200,000 00	$0 00	$607,225.26
20531-57890 WEIMES & MARILYN EJECTOR REPLACEMENT	$19,800.00	$0.00	$0 00	$19,800.00
20536-57848 LIBRARY HVAC UPGRADE	($157,200.76)	$0.00	$0.00	($157,200.76)
20500-49000 CT PUBLIC LIBRARY CONSTRUCTION GRANT	$0.00	($250,000.00)	$0.00	($250,000.00)
20537-57735 LEARY PARK ROAD /PARKING LOT	$0.00	$20,000.00	$0.00	$20,000.00
20537-57878 REPAIR OF PLEASURE BEACH SIDEWALK/PATH	$0.00	$145,000.00	$0.00	$145,000.00
20541-57328 ALEWIFE COVE	$0.00	$0.00	$16.00	$16.00
20547-57847 TOWN-WIDE CAMERA SYSTEM	$0.00	$0.00	$86.00	$86.00
20547-57860 PHONE SYSTEM UPGRADE	$0.00	$0.00	$60,076.06	$60,076.06
20547-57861 SWITCHES	$0.00	$2,258.00	$0.00	$2,258.00
20547-57882 COMPUTER REPLACEMENTS	$0.65	$28,333.00	$0.00	$28,333.65
20500-43600 TURF FIELD RENTAL REVENUES	$0.00	$4,815.00	$0.00	$4,815.00
20560-55020 CLMS CHILLER REPLACEMENTS	$70,229.04	$0.00	$0.00	$70,229.04
20560-57820 WHS TRACK & FIELD REPLACEMENT	$0.00	$53,000.00	$0.00	$53,000.00

TOWN OF WATERFORD
CAPITAL AND NON-RECURRING EXPENDITURE FUND
FUND BALANCE AND APPROPRIATION
AS OF MAY 31, 2025

		APPROPRIATED	DESIGNATED	UNDESIGNATED	TOTAL
20560-57822	IT LEARNING BOARDS -END OF LIFE	$6 10	$27 319.88	$0 00	$27,325.98
20560-57828	QH 10-YR RETRO COMMISSIONING	$0.00	$30,000 00	$0.00	$30,000.00
20560-57833	TENNIS COURTS	$0.00	$104,200 00	$0 00	$104,200.00
20560-57841	BUS LOT OFFICE	$0.00	$150,000 00	$0.00	$150,000.00
20560-57842	SCHOOL SECURITY	$276,870.62	$0 00	$0.00	$276,870.62
20560-57884	CHROMEBOOK & IPAD EQUIPMENT	$608.00	$0 00	$0.00	$608.00
20560-57891	ENERGY EFFICIENCY PROGRAM	$99,636 27	$0 00	$0.00	$99,636.27
20560-57892	HVAC EVALUATION/REMIDATION	$0 00	$85,000 00	$0.00	$85,000.00
20560-57893	GREAT NECK SCHOOL FIELD DRAINAGE	$0 00	$278,750 00	$0.00	$278,750.00
205-31520	UNDESIGNATED FUND BALANCE	$0 00	$0.00	$630,424.35	$630,424.35
	TOTAL	$1,847,072.69	$1,770,891.88	$891,220.90	$4,509,185.47

TOWN OF WATERFORD
CAPITAL IMPROVEMENT FUND
MAY 31, 2025

ACCOUNT	DEPT/YEAR	DESCRIPTION	APPROPRIATED	EXPENDED/ ENCUMBERED	BALANCE
30125-55738	BOS FY25	FLEET MANAGEMENT PLAN	1,000,000.00	1,000,000.00	0.00
31117-55803	BLDG MAINT FY17	PARKING LOT -YOUTH SERVICES	300,000.00	73,000.00	227,000.00
31118-55803	BLDG MAINT FY18	PARKING LOT -YSB/POLICE	195,320.00	57,000.00	138,320.00
31120-55851	BLDG MAINT FY20	ADA IMPROVEMENTS YSB/PD	87,000.00	38,364.40	48,635.60
31120-55852	BLDG MAINT FY20	TOWN HALL BATHROOMS	87,500.00	87,500.00	0.00
31121-55851	BLDG MAINT FY21	ADA IMPROVEMENTS YSB/PD	80,700.00	4,639.00	76,061.00
31122-55819	BLDG MAINT FY22	UST REPLACEMENT	250,000.00	250,010.00	(10.00)
31122-55893	BLDG MAINT FY22	EUGENE O'NEILL ROOF REPLACE	60,767.64	60,767.64	0.00
31123-55904	BLDG MAINT FY23	UST REPLACEMENT EUGENE O'NEILL	260,000.00	150,353.41	109,646.59
31123-55905	BLDG MAINT FY23	UST REPLACEMENT LIBRARY&PUBLIC SAFETY	420,000.00	419,129.24	870.76
31123-57857	BLDG MAINT FY23	CIVIC TRIANGLE UPGRADES	1,285,818.00	1,285,818.00	0.00
31124-55912	BLDG MAINT FY24	TOWN DOCK REPLACEMENT	40,000.00	25,000.00	15,000.00
31124-55913	BLDG MAINT FY24	JORDAN PARKHOUSE REPAIRS	31,583.00	29,402.24	2,180.76
31124-55915	BLDG MAINT FY24	SEPTIC REPLMT (EUGENE O'NEILL)	43,500.00	35,154.00	8,346.00
31125-55904	BLDG MAINT FY25	UST REPLACEMENT EUGENE O'NEILL	153,000.00	88,071.59	64,928.41
32224-55908	EMERGENCY MANAGEMENT FY24	APCO INTELLICOM GUIDECARD SYST	40,000.00	40,000.00	0.00
32224-55909	EMERGENCY MANAGEMENT FY24	EVENTIDE NEXLOGDX RECORDER	88,701.00	0.00	88,701.00
32323-55900	FIRE SERVICES FY23	COHANZIE EMERGENCY GENERATOR	57,000.00	57,000.00	0.00
32323-55907	FIRE SERVICES FY23	PAGERS UPGRADE/REPLACEMENT	25,000.00	24,862.95	137.05
32325-55916	FIRE SERVICES FY25	COHANZIE SKYLIGHT REPLACEMENT	30,000.00	23,500.00	6,500.00
32925-55918	POLICE DEPT FY25	CELL BLOCK/KITCHEN UPDATE	25,575.00	25,575.00	0.00
32925-55919	POLICE DEPT FY25	FIREARMS/LASER SITE TRANSITION	53,289.00	52,357.52	931.48
33020-55850	PUBLIC WORKS FY20	CROSS ROAD	2,754,000.00	2,754,000.00	0.00
33020-59300	PUBLIC WORKS FY20	FUNDING OFFSET-CROSS ROAD	(2,754,000.00)	(2,754,000.00)	0.00

TOWN OF WATERFORD
CAPITAL IMPROVEMENT FUND
MAY 31, 2025

				EXPENDED/	
ACCOUNT	DEPT/YEAR	DESCRIPTION	APPROPRIATED	ENCUMBERED	BALANCE
33022-55882	PUBLIC WORKS FY22	NORMAN/CONCRETE PANELS	119,512.99	119,512.99	0.00
33022-55883	PUBLIC WORKS FY22	WILLIAM ST CONCRETE SIDEWALK	37,007.44	37,007.44	0.00
33022-55884	PUBLIC WORKS FY22	SUMMER STREET/CONCRETE SW	12,788.35	12,788.35	0.00
33022-55885	PUBLIC WORKS FY22	DAVID STREET/CONCRETE SW	30,191.22	30,191.22	0.00
33023-55890	PUBLIC WORKS FY23	ROAD RESURFACING EVERSOURCE AF	315,951.00	(449,026.83)	764,977.83
33023-55901	PUBLIC WORKS FY23	CURB REPLACEMENT SANDY HOLLW	319,300.00	229,119.68	90,180.32
33024-55911	PUBLIC WORKS FY24	BLOOMINGDALE/HUNTS BRK CULVERT	15,000.00	15,000.00	0.00
33024-55914	PUBLIC WORKS FY24	ROTARY LIFT REPLACEMENTS	75,000.00	74,972.00	28.00
33025-55920	PUBLIC WORKS FY25	NIANTIC RIVER ROAD SIDEWALK RE	25,000.00	15,000.00	10,000.00
33122-55894	UTILITY COMM FY22	CONTROL PANEL RETRO-FIT (GORMA	30,000.00	30,000.00	0.00
33123-55019	UTILITY COMM FY23	CONTRACT #1 SEWER INTERCEPTOR EASEMENT ACCESS	250,000.00	102,800.00	147,200.00
33123-55895	UTILITY COMM FY23	ROOF & SIDING REPLACEMENT	50,000.00	34,587.16	15,412.84
33720-55855	REC & PARKS FY20	TOWN COURT REPAIRS	1,447,058.00	1,446,250.00	808.00
33722-55896	REC & PARKS FY22	EQUIPMENT STORAGE PLAN	21,000.00	16,750.00	4,250.00
33723-55838	REC & PARKS FY23	CHILDREN'S PLAYGROUND	40,000.00	0.00	40,000.00
33725-55838	REC & PARKS FY25	STENGER PARK BATHROOM & WALKWAY	10,500.00	8,000.00	2,500.00
34723-55021	INFORMATION TECHNOLOGY FY23	AUDITORIUM MEETING ROOM UPDATES	272,000.00	205,546.99	66,453.01
34724-55910	INFORMATION TECHNOLOGY FY24	NEXGEN TRANSITION	309,520.00	309,520.00	0.00
34725-55917	INFORMATION TECHNOLOGY FY24	CONTENT FILTER UPGRADE/REPLACE	15,163.00	15,163.00	0.00
		TOTALS	8,009,745.64	6,080,686.99	1,929,058.65
		PRIOR YEAR EXPENDITURES		2,523,101.04	
		CURRENT YEAR EXPENDITURES		3,557,585.95	

TOWN OF WATERFORD
CAPITAL IMPROVEMENT FUND
MAY 31, 2025

ACCOUNT	DEPT/YEAR	DESCRIPTION	APPROPRIATED	EXPENDED/ ENCUMBERED	BALANCE	PERCENT EXPENDED	TRANSFERS OUT	
30125-55738	BOS FY25	FLEET MANAGEMENT PLAN	1,000,000.00	1,000,000.00	0.00	100.0%	1,000,000.00	TO FLEET MANAGEMENT FUND
31117-55803	BLDG MAINT FY17	PARKING LOT - YOUTH SERVICES	300,000 00	73,000.00	227,000.00	24 3%		
31118-55803	BLDG MAINT FY18	PARKING LOT -YSB/POLICE	195,320 00	57,000.00	138,320.00	29.2%		
31120-55851	BLDG MAINT FY20	ADA IMPROVEMENTS YSB/PD	87,000 00	38,364.40	48,635.60	44 1%		
31120-55852	BLDG MAINT FY20	TOWN HALL BATHROOMS	87,500.00	87,500.00	0 00	100.0%		
31121-55851	BLDG MAINT FY21	ADA IMPROVEMENTS YSB/PD	80,700.00	4,639.00	76,061 00	5 7%		
31122-55819	BLDG MA NT FY22	UST REPLACEMENT	250,000.00	250,010.00	(10 00)	100.0%		
31122-55893	BLDG MAINT FY22	EUGENE O'NEILL ROOF REPLACE	60,767.64	60,767.64	0.00	100.0%		
31123-55904	BLDG MAINT FY23	UST REPLACEMENT EUGENE O'NEILL	260,000.00	150,353.41	109,646.59	57.8%		
31123-55905	BLDG MAINT FY23	UST REPLACEMENT LIBRARY&PUBLIC SAFETY	420,000.00	419,129.24	870.76	99 8%		
31123-57857	BLDG MAINT FY23	CIVIC TRIANGLE UPGRADES	1,285,818.00	1,285,818.00	0.00	100.0%	23,388.28	
31124-55912	BLDG MAINT FY24	TOWN DOCK REPLACEMENT	40,000.00	25,000.00	15,000.00	62.5%		
31124-55913	BLDG MAINT FY24	JORDAN PARKHOUSE REPAIRS	31,583.00	29,402.24	2,180.76	93.1%		
31124-55915	BLDG MAINT FY24	SEPTIC REPLMT (EUGENE O'NEILL)	43,500.00	35,154.00	8,346.00	80.8%		
31125-55904	BLDG MAINT FY25	UST REPLACEMENT EUGENE O'NEILL	153,000.00	88,071.59	64,928.41	57.6%		
32224-55908	EMERGENCY MANAGEMENT FY24	APCO INTELLICOM GUIDECARD SYST	40,000.00	40,000.00	0.00	100.0%		
32224-55909	EMERGENCY MANAGEMENT FY24	EVENTIDE NEXLOGDX RECORDER	88,701.00	0.00	88,701 00	0.0%		
32323-55900	FIRE SERVICES FY23	COHANZIE EMERGENCY GENERATOR	57,000.00	57,000.00	0.00	100.0%	1,000.00	
32323-55907	FIRE SERVICES FY23	PAGERS UPGRADE/REPLACEMENT	25,000.00	24,862.95	137.05	99.5%		
32325-55916	FIRE SERVICES FY25	COHANZIE SKYLIGHT REPLACEMENT	30,000.00	23,500.00	6,500.00	78 3%		
32925-55918	POLICE DEPT FY25	CELL BLOCK/KITCHEN UPDATE	25,575.00	25,575.00	0.00	100.0%	2,325.00	
32925-55919	POLICE DEPT FY25	FIREARMS/LASER SITE TRANSITION	53,289.00	52,357.52	931.48	98.3%		
33020-55850	PUBLIC WORKS FY20	CROSS ROAD	2,754,000.00	2,754,000.00	0.00	100.0%		
33020-59300	PUBLIC WORKS FY20	FUNDING OFFSET-CROSS ROAD	(2,754,000.00)	(2,754,000.00)	0.00	100.0%		
33022-55882	PUBLIC WORKS FY22	NORMAN/CONCRETE PANELS	119,512.99	119,512.99	0.00	100.0%		
33022-55883	PUBLIC WORKS FY22	WILLIAM ST CONCRETE SIDEWALK	37,007.44	37,007.44	0.00	100 0%	6,330.91	
33022-55884	PUBLIC WORKS FY22	SUMMER STREET/CONCRETE SW	12,788 35	12,788.35	0.00	100.0%		
33022-55885	PUBLIC WORKS FY22	DAVID STREET/CONCRETE SW	30,191 22	30,191.22	0.00	100.0%		
33023-55890	PUBLIC WORKS FY23	ROAD RESURFACING EVERSOURCE AF	315,951.00	(449,026.83)	764,977.83	-142 1%		

TOWN OF WATERFORD
CAPITAL IMPROVEMENT FUND
MAY 31, 2025

ACCOUNT	DEPT/YEAR	DESCRIPTION	APPROPRIATED	EXPENDED/ ENCUMBERED	BALANCE	PERCENT EXPENDED	TRANSFERS OUT
33023-55901	PUBLIC WORKS FY23	CURB REPLACEMENT SANDY HOLLW	319,300.00	229,119.68	90,180.32	71.8%	
33024-55911	PUBLIC WORKS FY24	BLOOMINGDALE/HUNTS BRK CULVERT	15,000.00	15,000.00	0.00	100.0%	
33024-55914	PUBLIC WORKS FY24	ROTARY LIFT REPLACEMENTS	75,000.00	74,972.00	28.00	100.0%	
33025-55920	PUBLIC WORKS FY25	NIANTIC RIVER ROAD SIDEWALK RE	25,000.00	15,000.00	10,000.00	60.0%	
33122-55894	UTILITY COMM FY22	CONTROL PANEL RETRO-FIT (GORMA	30,000.00	30,000.00	0.00	100.0%	223.14
33123-55019	UTILITY COMM FY23	CONTRACT #1 SEWER INTERCEPTOR EASEMENT ACCESS	250,000.00	102,800.00	147,200.00	41.1%	
33123-55895	UTILITY COMM FY23	ROOF & SIDING REPLACEMENT	50,000.00	34,587.16	15,412.84	69.2%	
33720-55855	REC & PARKS FY20	TOWN COURT REPAIRS	1,447,058.00	1,446,250.00	808.00	99.9%	
33722-55896	REC & PARKS FY22	EQUIPMENT STORAGE PLAN	21,000.00	16,750.00	4,250.00	79.8%	
33723-55838	REC & PARKS FY23	CHILDREN'S PLAYGROUND	40,000.00	0.00	40,000.00	0.0%	
33725-55838	REC & PARKS FY25	STENGER PARK BATHROOM & WALKWAY	10,500.00	8,000.00	2,500.00	76.2%	
34723-55021	INFORMATION TECHNOLOGY FY23	AUDITORIUM MEETING ROOM UPDATES	272,000.00	205,546.99	66.453.01	75.6%	
34724-55910	INFORMATION TECHNOLOGY FY24	NEXGEN TRANSITION	309,520.00	309,520.00	0.00	100.0%	6,736.10
34725-55917	INFORMATION TECHNOLOGY FY24	CONTENT FILTER UPGRADE/REPLACE	15,163.00	15,163.00	0.00	100.0%	3,564.23
		TOTALS	8,009,745.64	6,080,686.99	1,929,058.65	75.9%	1,043,567.66
		PRIOR YEAR EXPENDITURES		2,523,101.04			
		CURRENT YEAR EXPENDITURES		3,557,585.95			

TOWN OF WATERFORD
CAPITAL PROJECTS FUNDS
MAY 31, 2025

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

TOWN OF WATERFORD
CAPITAL PROJECTS FUNDS
MAY 31, 2025

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

Insurance
Administration Fund
Balance Sheet
May 31, 2025

Assets		
Cash and Cash Equivalents		4,659,737
Accounts Receivable		1,813
Due From Other Funds		268,254
Total Assets		4,929,804
Liabilities		
Accrued Liabilities (IBNR)		864,000
Advance Payments		7,089
Total Liabilities		871,089
Net Assets		
Unrestricted		$4,058,715
Total Net Assets	$	$4,058,715

FIFTEEN ROPE FERRY ROAD
WATERFORD, CT 06385-2886

Town of Waterford

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

Date: June 17, 2025

To: Members of the Board of Finance

From: Accountant II

Subject: Status of Contingency Fiscal Year 2025

Contingency Fund, Line item 10121-59010:

07/01/24 Appropriation	265,000
Transferred through 06/11/25	(263,706)
Balance	1,294

Virginia Bielucki

FISCAL YEAR 2024-2025
CONTINGENCY TRANSFERS & BALANCE

ORG	OBJECT	DESCRIPTION	BOARD OF FINANCE	RTM	TRANSFER AMOUNT	BALANCE
		BALANCE 07/01/24				$265,000.00
10104	52030	PROFESSIONAL FEES ASSESSOR	8/14/2024	N/A	$24,500.00	$240,500.00
10123	51410	FIRE FIGHTING	8/14/2024	N/A	$49,227.00	$191,273.00
10123	51110	FIRE SERVICES ADMINISTRATION	9/11/2024	N/A	$14,486.00	$176,787.00
10140	57328	TRANSFER OUT TO CNR-ALEWIFE COVE	9/11/2024	N/A	$12,500.00	$164,287.00
10111	52120	SEWER BUILDING MAINTENANCE	11/13/2024	N/A	$3,112.00	$161,175.00
10137	51610	RECREATION & PARKS PARK MAINTENANCE	12/11/2024	N/A	$4,330.00	$156,845.00
10129	51420	POLICE PATROL	1/15/2025	N/A	$62,757.00	$94,088.00
10138	55913	TRANSFER OUT TO CIF JORDAN PARKHOUSE REPAIRS	1/15/2025	N/A	$6,583.00	$87,505.00
10123	51410	FIRE FIGHTING	2/12/2025	N/A	$84,511.00	$2,994.00
10102	51310	ROV VOTER REGISTRATION	3/12/2025	N/A	$800.00	$2,194.00
10102	53020	ROV OTHER SUPPLIES	3/12/2025	N/A	$900.00	$1,294.00
					($263,706.00)	$1,294.00

FIFTEEN ROPE FERRY ROAD
WATERFORD, CT 06385-2886

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

To: Board of Finance Members

From: Town Accountant

Date: June 25, 2025

Subject: Status of General Fund Unassigned Balance

Unassigned Fund Balance:

1) Unassigned balance 06/30/24	23,684,472
Applied as additional appropriations through 05/31/25	(4,328,662)
Projected revenues in excess of (less than) budgeted through 05/31/25	(2,183,967)
Estimated Ending Unassigned Balance	17,171,843

14d.

DONATIONS (WATERFORD CARES/COMMUNITY EVENTS)
FIRST SELECTMAN

REVENUE	20600-48007		
EXPENDITURE	20601-53326	As of:	5/31/2025
TOTAL BALANCE	7,452.07		

FY2025

COMMUNITY EVENTS DONATIONS					
DONOR	**REVENUE**	**VENDOR**	**EVENT**	**EXPENDITURE**	**BALANCE**
FY24 Balance Forwarded	*5,999.95*	Spirit of 76	Fife & Drum Band (Parade)	(1,000.00)	
		Westbrook Drum Corps	Band (Parade)	(750.00)	
Waterford Central LLC	500.00	Fusion/Anthony Walstra	Band (Parade)	(1,550.00)	
Mohegan Sun	5,000.00	Sunshine Investment	Band (Parade)	(1,000.00)	
Great Neck Country Club	5,000.00	Amazon (flags)	General	(82.80)	
Massad Assoc	1,000.00	Amazon (flag toppers)	General	(92.49)	
Bob Tuneski	125.00	Amazon (poles)	General	(93.06)	
		Amazon (plaques)	General	(202.92)	
		Amazon (flags)	General	(54.80)	
		Amazon (coin cases)	General	(21.74)	
		Amazon (flags/holders)	General	(245.60)	
		Hoelcks Florist	Wreath for Veterans Ceremony	(175.00)	
		Target	Trunk or Treat Prizes	(106.36)	
		BJ's	Career Fair Candy	(300.45)	
		Amazon	Career Fair Candy Wrappers	(186.55)	
		Print Shop	Color Copies	(4.00)	
		Amazon	Award Plaques	(162.14)	
		Ukleja's	Town Fence Garland	(2,640.00)	
		Amazon	Candy Canes	(164.89)	
		Waffle Wagon	Tree Lighting	(200.00)	
		Amazon	Flag Poles	(468.37)	
		Halo	Waterford Pens	(292.55)	
		Amazon	American Flags	(204.16)	
		Shoreline Florist	Memorial Day Wreath	(175.00)	
	17,624.95			(10,172.88)	7,452.07

WATERFORD PARADE DONATIONS
FIRST SELECTMAN

REVENUE	20600-48005	As of:	5/30/2025
EXPENDITURE	20601-53327		
TOTAL BALANCE	5,565.00		

FY2024

DONOR	REVENUE	VENDOR	EVENT	EXPENDITURE	BALANCE
		WATERFORD PARADE DONATIONS			
FY24 Balance Forwarded	***2,000.00***				
Waterford Woods LLC	500.00	Matica Arts	Juggler	(400.00)	
Chelsea Groton Bank	250.00	April's Balloons	Balloon Artist & Face Painter	(400.00)	
Dominion	5,000.00	Mystic Highland Pipe Band	Bagpipe Band	(850.00)	
		Casey Carle	Bubble Mania	(350.00)	
		William Stewart	Bagpipes	(185.00)	
	7,750.00			(2,185.00)	5,565.00

OPIOID SETTLEMENT

Fund	General
Account #	101-21011
Description	OPIOID SETTLEMENT FUNDS
As of	May 31, 2025

	BALANCE PER TRIAL BALANCE	BALANCE PER DETAIL	VARIANCE
5/31/2025	($128,022.34)	($128,022.34)	$0.00

DEPOSIT DATE	DEPOSIT AMOUNT	AMOUNT EXPENDED	BALANCE
BEGINNING BALANCE			$132,628.44
JULY	$0.00	($3,843.51)	$128,784.93
AUGUST	$28,432.17	($11,449.15)	$145,767.95
SEPTEMBER	$18,538.04	($3,577.43)	$160,728.56
OCTOBER	$0.00	($3,989.10)	$156,739.46
NOVEMBER	$0.00	($2,922.45)	$153,817.01
DECEMBER	$0.00	($6,170.72)	$147,646.29
JANUARY	$0.00	($2,878.39)	$144,767.90
FEBRUARY	$0.00	($3,834.45)	$140,933.45
MARCH	$0.00	($5,925.71)	$135,007.74
APRIL	$3,873.07	($4,016.14)	$134,864.67
MAY	$0.00	($6,842.33)	$128,022.34
JUNE			$128,022.34
	$50,843.28	**($55,449.38)**	**$128,022.34**

NIPS FUNDS

Fund General
Account # 101-21010
Description REVENUE FROM SALE OF NIPS
As of May 31, 2025

	BALANCE PER TRIAL BALANCE	BALANCE PER DETAIL	VARIANCE
5/31/2025	($79,239.87)	($79,239.87)	$0.00

DEPOSIT DATE	DEPOSIT AMOUNT	AMOUNT EXPENDED	BALANCE
BEGINNING BALANCE			$81,922.16
JULY	$0.00	$0.00	$81,922.16
AUGUST	$0.00	$0.00	$81,922.16
SEPTEMBER	$0.00	($27,380.00)	$54,542.16
OCTOBER	$18,192.40	$0.00	$72,734.56
NOVEMBER	$6.00	$0.00	$72,740.56
DECEMBER	$0.00	($12,191.24)	$60,549.32
JANUARY	$0.00	$0.00	$60,549.32
FEBRUARY	$0.00	$0.00	$60,549.32
MARCH	$0.00	$0.00	$60,549.32
APRIL	$0.00	$0.00	$60,549.32
MAY	$18,690.55		$79,239.87
JUNE			$79,239.87
	$36,888.95	**($39,571.24)**	**$79,239.87**

SENIORS SPECIAL REVENUE
Special Revenue Account
May 31, 2025

BEGINNING BALANCE 7/1/2024	**$**	**16,808.85**
REVENUE		
General Donations	$	12,504.00
Program Fees	$	23,270.68
Activities (Trips)	$	31,695.10
Lunch/Dinner Programs	$	9,207.16
Bernstein Trust	$	6,200.00
Total Revenue	$	82,876.94
EXPENDITURES		
General Donations	$	18,444.13
Program Fees	$	14,170.81
Activities (Trips)	$	15,611.64
Lunch/Dinner Programs	$	10,670.75
Bernstein Trust	$	7,526.67
Total Expenditures	$	66,424.00
May 31, 2025 BALANCE	$	16,452.94
ACCUMULATIVE BALANCE	**$**	**33,261.79**

YOUTH & FAMILY SERVICES
Special Revenue Account
May 31, 2025

BEGINNING BALANCE 7/1/2024		**$ 106,423.86**
REVENUE		
	Donations	$43,358.75
	Camp Dash	$243,295.38
	Program Fees	$20,728.00
	Total Revenue	$307,382.13
EXPENDITURES		
	General	$22,492.40
	Camp Dash	$202,067.06
	Programs	$40,773.75
	Total Expenditures	$265,333.21
May 31, 2025 BALANCE		$42,048.92
ACCUMULATIVE BALANCE		**$ 148,472.78**

RECREATION & PARKS
Special Revenue Account
May 31, 2025

BEGINNING BALANCE 7/1/2024		**$ 67,419.69**
REVENUE		
	Donations	$ 5,000.00
	Program Fees	$ 4,896.00
	Summer Music	$ 16,500.00
	Advertising	$ 1,050.00
	Special Events	
	DOT BIKE Grant	
	Total Revenue	$ 27,446.00
EXPENDITURES		
	General	
	Programs	$ 4,138.65
	Summer Music	$ 1,500.00
	Special Events	
	DOT BIKE Grant	
	Total Expenditures	$ 5,638.65
May 31, 2025 BALANCE		$ 21,807.35
ACCUMULATIVE BALANCE		**$ 89,227.04**

TOWN OF WATERFORD
AMERICAN RESCUE FUNDS QUARTERLY REPORT
THRU 6/30/2025

	BUDGET	EXPENDED	ENCUMBERED	BALANCE
1: PUBLIC HEALTH				
1.2 COVID-19 Testing				
Wfd-1.2-01 COVID Test Kits **PROJECT COMPLETE**	$ 3,499.84	$ 3,499.84	$ -	$ -
1.5 Personal Protective Equipment				
Wfd-1.5-01 PPE Supplies **PROJECT CANCELLED**	$ -			
1.7 Other COVID-19 Public Health Expenses				
Wfd-1.7-01 First Responder CADlink Equip/ Software **PROJECT COMPLETE**	$ 74,666.69	$ 74,666.69	$ -	$ -
Wfd-1.7-02 ESO Fire RMS Software **PROJECT COMPLETE**	$ 10,923.95	$ 10,923.95	$ -	$ -
Wfd-1.7-03 Dispatch Upgrades **PROJECT COMPLETE**	$ 26,662.50	$ 26,662.50	$ -	$ -
Wfd-1.7-04 Emergency Services Pagers & Mobile Radios **PROJECT COMPLETE**	$ 13,671.00	$ 13,671.00	$ -	$ -
1.12 Mental Health Services				
Wfd-1.12-01 Human Services Coordinator **PROJECT COMPLETE**	$ 123,470.64	$ 123,470.64	$ -	$ -
Wfd-1.12.02 Safe Futures **PROJECT COMPLETE**	$ 50,000.00	$ 50,000.00	$ -	$ -
1.14 Other COVID-19 Public Health Services				
Wfd-1.14-01 Ledgelight Health District **PROJECT COMPLETE**	$ 55,478.90	$ 55,478.90	$ -	$ -
PUBLIC HEALTH SUBTOTAL	**$ 358,373.52**	**$ 358,373.52**	**$ -**	**$ -**
2: NEGATIVE ECONOMIC IMPACTS				
2.32 Small Business Economic Assistance (General)				
Wfd-2.32-01 Waterford Small Business Grants **PROJECT COMPLETE**	$ 236,311.21	$ 236,311.21	$ -	$ -
2.35 Aid to Tourism, Travel or Hospitality				
Wfd-2.35-01 Eugene O'Neill Theater **PROJECT COMPLETE**	$ 344,937.84	$ 344,937.84	$ -	$ -
NEGATIVE ECONOMIC IMPACTS SUBTOTAL	**$ 581,249.05**	**$ 581,249.05**	**$ -**	**$ -**

TOWN OF WATERFORD
AMERICAN RESCUE FUNDS QUARTERLY REPORT
THRU 6/30/2025

			BUDGET	EXPENDED	ENCUMBERED	BALANCE
1:	**PUBLIC HEALTH**					
5:	**INFRASTRUCTURE**					
	5.5 Clean Water: Other Sewer Infrastructure					
	Wfd-5.5-01	Cross Road Pump Station Upgrade **PROJECT CANCELLED**	$ 54,361.28	$ 54,361.28	$ -	$ -
	Wfd-5.5-02	Old Norwich Road Pump Station Upgrade	$ 1,341,316.65	$ 634,337.67	$ 706,978.98	$ -
	Wfd-5.5-03	Gorman Pump Station Control Panels Upgrade **PROJECT COMPLETE**	$ 141,792.18	$ 141,792.18	$ -	$ -
	Wfd-5.04	Save the River-Save the Hills **PROJECT COMPLETE**	$ 2,500.00	$ 2,500.00	$ -	$ -
	5.14 Drinking Water: Storage					
	Wfd-5.14-01	Fargo Lane Water Tower Rehab **PROJECT COMPLETE**	$ 1,210,500.00	$ 1,210,500.00	$ -	$ -
	5.21 Broadband: Other Projects					
	Wfd-5.21-01	Broadband/Security Upgrades at Stations **PROJECT COMPLETE**	$ 29,574.00	$ 29,574.00	$ -	$ -
		INFRASTRUCTURE SUBTOTAL	**$ 2,780,044.11**	**$ 2,073,065.13**	**$ 706,978.98**	**$ -**
6:	**REVENUE REPLACEMENT**					
	6.1 Wfd-6.1-01	Civic Triangle Park ADA Revitalization **PROJECT COMPLETE**	$ 1,710,854.93	$ 1,710,854.93	$ -	$ -
	Wfd-6.1-02	Town GIS Updates **PROJECT COMPLETE**	$ 27,655.32	$ 27,655.32	$ -	$ -
	Wfd-5.21-02	Cyber Security **PROJECT COMPLETE**	$ 25,168.00	$ 25,168.00	$ -	$ -
	Wfd-5.21-03	Baseball Field Renovation **NEW PROJECT**	$ 22,000.00	$ 22,000.00	$ -	$ -
	Wfd-5.21-04	8 Goshen Road **PROJECT COMPLETE**	$ 42,544.71	$ 42,544.71	$ -	$ -
		REVENUE REPLACEMENT SUBTOTAL	**$ 1,828,222.96**	**$ 1,828,222.96**	**$ -**	**$ -**
		TOTAL	**$ 5,547,889.64**	**$ 4,840,910.66**	**$ 706,978.98**	**$ -**

CliftonLarsonAllen LLP
https://www.claconnect.com

June 30, 2025

Statement of Work - Audit Services

SOW Number: One

This agreement constitutes a statement of work ("SOW") under the master service agreement ("MSA") dated June 30, 2025, or superseding MSA, made by and between CliftonLarsonAllen LLP ("CLA," "we," "us," and "our") and Town of Waterford, Connecticut ("you," "your," or "the entity"). We are pleased to confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the services CLA will provide for the entity as of and for the year ended June 30, 2025.
Stephen Gross is responsible for the performance of the audit engagement.

Scope of audit services

We will audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information, which collectively comprise the basic financial statements of Town of Waterford, Connecticut, and the related notes to the financial statements.

The Governmental Accounting Standards Board (GASB) provides for certain required supplementary information (RSI) to accompany the entity's basic financial statements.

The following RSI will be subjected to certain limited procedures, but will not be audited.

- Management's discussion and analysis.
- Budgetary comparison schedules.
- GASB-required supplementary pension information.
- GASB-required supplementary OPEB information.

We will also evaluate and report on the presentation of the following supplementary information other than RSI accompanying the financial statements in relation to the financial statements as a whole:

Schedule of Expenditures of Federal Awards

Schedule of Expenditures of State Financial Assistance

Combining and individual fund financial statements

The following supplementary information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements and our auditors' report will not provide an opinion or any assurance on that information:

Introductory section

Statistical Section

Nonaudit services

We will also provide the following nonaudit services:

· Preparation of your financial statements and the related notes.

· Preparation of the required supplementary information (RSI).

· Preparation of the supplementary information.

· Preparation of schedule of expenditures of federal awards and schedule of expenditures of state financial assistance.

· Preparation and submission of the electronic Data Collection Form SF-SAC

· Preparation of adjusting journal entries

Audit objectives

The objectives of our audit of the financial statements are to obtain reasonable assurance about whether the basic financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions about whether your basic financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP). Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America (U.S. GAAS) will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

Our audit will be conducted in accordance with U.S. GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the Connecticut State Single Audit Act (State Single Audit). Those standards require us to be independent of the entity and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. Our audit will include tests of your accounting records, a determination of major program(s) in accordance with the Uniform Guidance and the State Single Audit, and other procedures we consider necessary to enable us to express opinions and render the required reports.

We will apply certain limited procedures to the RSI in accordance with U.S. GAAS. However, we will not express an opinion or provide any assurance on the RSI because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. We will also perform procedures to enable us to express an opinion on whether the supplementary information (as identified above) other than RSI accompanying the financial statements is fairly stated, in all material respects, in relation to the financial statements as a whole.

The objectives of our audit also include:

- Reporting on internal control over financial reporting and on compliance with the provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

- Reporting on internal control over compliance related to major programs and expressing an opinion (or disclaimer of opinion) on compliance with federal and state statutes, regulations, and the terms and conditions of federal and state awards that could have a direct and material effect on each major program in accordance with the Uniform Guidance and the State Single Audit.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Both the Uniform Guidance report and the State Single Audit Report on internal control over compliance will include a paragraph that states that the purpose of the report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and the State Single Audit. All reports will state that the report is not suitable for any other purpose.

We will issue written reports upon completion of our audit of your financial statements and compliance with requirements applicable to major programs.

Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph to our auditors' report, or if necessary, withdraw from the engagement. If our opinions on the financial statements or the single audit compliance opinion is other than unmodified, we will discuss the reasons with you in advance. If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements or material noncompliance caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming opinions on the financial statements or an opinion on compliance, we retain the right to take any course of action permitted by professional standards, including declining to express opinions or issue reports, or withdrawing from the engagement.

Auditor responsibilities, procedures, and limitations

We will conduct our audit in accordance with U.S. GAAS, the standards for financial audits contained in *Government Auditing Standards*, the Uniform Guidance and the State Single Audit.

Those standards require that we exercise professional judgment and maintain professional skepticism throughout the planning and performance of the audit. As part of our audit, we will:

- Identify and assess the risks of material misstatement of the financial statements and material noncompliance, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement or a material noncompliance resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing opinions on the effectiveness of the entity's internal control. However, we will communicate to you in writing any significant deficiencies or material weaknesses in internal control relevant to the audit of the basic financial statements that we have identified during the audit.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the basic financial statements, including the amounts and disclosures, and whether the basic financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the entity's ability to continue as a going concern for a reasonable period of time.

Although our audit planning has not been concluded and modifications may be made, we have identified the following significant risk(s) of material misstatement as part of our audit planning:

- Management Override of Controls

There is an unavoidable risk, because of the inherent limitations of an audit, together with the inherent limitations of internal control, that some material misstatements or noncompliance may not be detected, even though the audit is properly planned and performed in accordance with U.S. GAAS, *Government Auditing Standards*, the Uniform Guidance and the State Single Audit. Because we will not perform a detailed examination of all transactions, material misstatements, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity, may not be detected. Because the determination of waste and abuse is subjective, *Government Auditing*

Standards do not require auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management and those charged with governance of any material errors, fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management and those charged with governance of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a single audit.

Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting fraud or errors that are material to the financial statements and to preventing and detecting misstatements resulting from noncompliance with provisions of laws, regulations, contracts, and grant agreements that have a material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance and the State Single Audit, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with the direct and material compliance requirements applicable to each major federal and state award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance and the State Single Audit.

An audit is not designed to provide assurance on internal control or to identify deficiencies, significant deficiencies, or material weaknesses in internal control. However, we will communicate to you in writing significant deficiencies or material weaknesses in internal control relevant to the audit of the basic financial statements that we identify during the audit that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, the Uniform Guidance and the State Single Audit.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the entity's compliance with the provisions of laws, regulations, contracts, and grant agreements that have a material effect on the financial statements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

We will include in our report on internal control over financial reporting and on compliance relevant information about any identified or suspected instances of fraud and any identified or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements that may have occurred that are required to be communicated under *Government Auditing Standards*.

The Uniform Guidance and the State Single Audit requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with state statutes, regulations, and the terms and conditions of state awards that may have a direct and material effect on each of the entity's major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the "Compliance Supplement to the State Single Audit Act" for the types of compliance requirements that could have a direct and material effect on each of the entity's major programs. The purpose of these procedures will be to express an opinion on the entity's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the State Single Audit.

We will evaluate the presentation of the schedule of expenditures of federal awards and the schedule of expenditures of state financial assistance accompanying the financial statements in relation to the financial statements as a whole. We will make certain inquiries of management and evaluate the form, content, and methods of preparing the schedule to determine whether the information complies with U.S. GAAP, the Uniform Guidance, and the State Single Audit, the method of preparing them has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We will compare and reconcile each schedule to the underlying accounting records and other records used to prepare the financial statements or to the financial statements themselves.

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Management responsibilities

Our audit will be conducted on the basis that you (management and, when appropriate, those charged with governance) acknowledge and understand that you have certain responsibilities that are fundamental to the conduct of an audit.

You are responsible for the preparation and fair presentation of the financial statements, RSI, the schedule of expenditures of federal awards and the schedule of expenditures of state financial assistance in accordance with U.S. GAAP. Management is also responsible for identifying all federal and state awards received, understanding and complying with the compliance requirements, and for the preparation of the schedule of expenditures of federal awards and schedule of expenditures of state financial assistance (including notes and noncash assistance received) in accordance with the requirements of the Uniform Guidance and the State Single Audit.

Management's responsibilities include the selection and application of accounting principles; recording and reflecting all transactions in the financial statements; determining the reasonableness of significant accounting estimates included in the financial statements; adjusting the financial statements to correct material misstatements; and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the entity's ability to continue as a going concern for 12 months beyond the financial statement date.

Management is responsible for compliance with applicable laws and regulations and the provisions of contracts and grant agreements, including compliance with federal and state statutes, regulations, and the terms and conditions of federal and state awards applicable to the entity's federal and state programs. Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are responsible for the design, implementation, and maintenance of effective internal control, including internal control over compliance, relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including evaluating and monitoring ongoing activities and safeguarding assets to help ensure that appropriate goals and objectives are met; and that there is reasonable assurance that government programs are administered in compliance with compliance requirements.

You are responsible for the design, implementation, and maintenance of internal controls to prevent and detect fraud; assessing the risk that the financial statements may be materially misstated as a result of fraud; and for informing us about all known or suspected fraud affecting the entity involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for implementing systems designed to achieve compliance with applicable laws and regulations and the provisions of contracts and grant agreements, including compliance with federal and state statutes, regulations, and the terms and conditions of federal and state awards applicable to the entity's federal and state programs; identifying and ensuring that the entity complies with applicable laws, regulations, contracts, and grant agreements, including compliance with federal and state statutes, regulations, and the terms and conditions of federal and state awards applicable to the entity's federal and state programs; and informing us of all instances of identified or suspected noncompliance whose effects on the financial statements should be considered.

You are responsible for taking timely and appropriate steps to remedy any fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we may report. Additionally, as required by the Uniform Guidance and the State Single Audit, it is management's responsibility to evaluate and monitor noncompliance with federal and state statutes, regulations, and the terms and conditions of federal and state awards; take prompt action when instances of noncompliance are identified, including noncompliance identified in audit findings; and to follow up and take prompt corrective action on reported audit findings and to prepare a summary schedule of prior audit findings and a corrective action plan. The summary schedule of prior audit findings should be available for our review at the beginning of our final fieldwork.

You are responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, including amounts and disclosures, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters, and for the accuracy and completeness of that information (including information from within and outside of the general and subsidiary ledgers), and for ensuring management information and financial information is reliable and properly reported; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance and the State Single Audit; (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.

You agree to inform us of events occurring or facts discovered subsequent to the date of the financial statements that may affect the financial statements.

You agree to include our report on the schedule of expenditures of federal awards and schedule of expenditures of state financial assistance in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards and schedule of expenditures of state financial assistance. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards and schedule of expenditures of state financial assistance that includes our report thereon or make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards and schedule of expenditures of state financial assistance no later than the date the schedule of expenditures of federal awards and schedule of expenditures of state financial assistance is issued with our report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards and schedule of expenditures of state financial assistance in accordance with the Uniform Guidance and the State Single Audit, respectively; (2) you believe the schedule of expenditures of federal awards and schedule of expenditures of state financial assistance, including their form and content, are fairly presented in accordance with the Uniform Guidance and the State Single Audit, respectively; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards and the schedule of expenditures of state financial assistance.

Management is responsible for the preparation and fair presentation of other supplementary information in accordance with U.S. GAAP. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. You agree to provide us written representations related to the presentation of the supplementary information.

Management is responsible for providing us with a written confirmation concerning representations made by you and your staff to us in connection with the audit and the presentation of the basic financial statements and RSI. During our engagement, we will request information and explanations from you regarding, among other matters, the entity's activities, internal control, future plans, specific transactions, and accounting systems and procedures. The procedures we will perform during our engagement and the conclusions we reach as a basis for our report will be heavily influenced by the representations that we receive in the representation letter and otherwise from you. Accordingly, inaccurate, incomplete, or false representations could cause us to expend unnecessary effort or could cause a material fraud or error to go undetected by our procedures. In view of the foregoing, you agree that we shall not be responsible for any misstatements in the entity's financial statements that we may fail to detect as a result of misrepresentations made to us by you.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies to us of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the "Audit objectives" section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other engagements or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

Responsibilities and limitations related to nonaudit services

For all nonaudit services we may provide to you, management agrees to assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, and/or experience to understand and oversee the services; evaluate the adequacy and results of the services; and accept responsibility for the results of the services. Management is also responsible for ensuring that your data and records are complete and that you have received sufficient information to oversee the services.

The responsibilities and limitations related to the nonaudit services performed as part of this engagement are as follows:

•We will prepare a draft of your financial statements, schedule of expenditures of federal awards, schedule of expenditures of state financial assistance, related notes, and RSI in conformity with U.S. GAAP, the Uniform Guidance and the State Single Audit based on information provided by you. Since the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, schedule of expenditures of state financial assistance, and RSI is your responsibility, you will be required to acknowledge in the representation letter our assistance with preparation of the financial statements, schedule of expenditures of federal awards, schedule of expenditures of state financial assistance and RSI and that you have reviewed and approved the financial statements, schedule of expenditures of federal awards, schedule of expenditures of state financial assistance, related notes, and RSI prior to their issuance and have accepted responsibility for them. You have a responsibility to be in a position in fact and appearance to make an informed judgment on those financial statements, schedule of expenditures of federal awards, schedule of expenditures of state financial assistance and RSI.

•We will prepare a draft of your supplementary information. Since the preparation of the supplementary information in accordance with the applicable criteria is your responsibility, you will be required to review, approve, and accept responsibility for the supplementary information prior to its issuance and have a responsibility to be in a position in fact and appearance to make an informed judgment on the supplementary information.

•We will propose adjusting journal entries as needed. You will be required to review and approve those entries and to understand the nature of the changes and their impact on the financial statements.

•We will prepare the Data Collection Form. Management is responsible to review for completeness and accuracy before submitting to the Federal Audit Clearing House.

These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*.

Use of financial statements

The financial statements and our report thereon are for management's use. If you intend to reproduce and publish the financial statements and our report thereon, they must be reproduced in their entirety. Inclusion of the audited financial statements in a document, such as an annual report or an offering document, should be done only with our prior approval of the document. You are responsible to provide us the opportunity to review such documents before issuance.

Should you decide to include or incorporate by reference these financial statements and our auditors' report(s) thereon in a future private placement or other offering of equity or debt securities, you agree that we are under no obligation to re-issue our report or provide consent for the use of our report in such a registration or offering document. We will determine, at our sole discretion, whether we will re-issue our report or provide consent for the use of our report only after we have performed the procedures we consider necessary in the circumstances. If we decide to re-issue our report or consent to the use of our report, we will be required to perform certain procedures including, but not limited to, (a) reading other information incorporated by reference in the registration statement or other offering document and (b) subsequent event procedures. These procedures will be considered an engagement separate and distinct from our audit engagement, and we will bill you separately. If we decide to re-issue our report or consent to the use of our report, you agree that we will be included on each distribution of draft offering materials and we will receive a complete set of final documents. If we decide not to re-issue our report or decide to withhold our consent to the use of our report, you may be required to engage another firm to audit periods covered by our audit reports, and that firm will likely bill you for its services. While the successor auditor may request access to our workpapers for those periods, we are under no obligation to permit such access.

If the parties (i.e., you and CLA) agree that CLA will not be involved with your official statements related to municipal securities filings or other offering documents, we will require that any official statements or other offering documents issued by you with which we are not involved clearly indicate that CLA is not involved with the contents of such documents. Such disclosure should read as follows:

> CliftonLarsonAllen LLP, our independent auditor, has not been engaged to perform and has not performed, since the date of its report included herein, any procedures on the financial statements addressed in that report. CliftonLarsonAllen LLP also has not performed any procedures relating to this offering document.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website or submitted on a regulator website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in those sites or to consider the consistency of other information in the electronic site with the original document.

We may issue preliminary draft financial statements to you for your review. Any preliminary draft financial statements should not be relied on or distributed.

Engagement administration and other matters

We understand that your employees will prepare all confirmations, account analyses, and audit schedules we request and will locate any documents or invoices selected by us for testing. A list of information we expect to need for our audit and the dates required will be provided in a separate communication.

At the conclusion of the engagement, we will complete the auditor sections of the electronic Data Collection Form SF-SAC and perform the steps to certify the Form SF-SAC and single audit reporting package. It is management's responsibility to complete the auditee sections of the Data Collection Form. We will create the single audit reporting package PDF file for submission; however, it is management's responsibility to review for completeness and accuracy and electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse and, if appropriate, to pass-through entities. The Data Collection Form and the reporting package must be electronically submitted within the earlier of 30 calendar days after receipt of the auditors' reports or nine months after the end of the audit period.

We will provide copies of our reports to the entity; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing confidential or sensitive information, copies of our reports are to be made available for public inspection.

We are available to perform additional procedures with regard to fraud detection and prevention, at your request, as a separate engagement, subject to completion of our normal engagement acceptance procedures. The terms and fees of such an engagement would be documented in a separate SOW.

The audit documentation for this engagement is the sole and exclusive property of CLA and constitutes confidential and proprietary information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the State of Connecticut Office of Policy and Management, or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of CLA personnel. Furthermore, upon request, we may provide copies or electronic versions of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of seven years after the report release date or for any additional period requested by the the State of Connecticut Office of Policy and Management. If we are aware that a federal or state awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Professional standards require us to be independent with respect to you in the performance of these services. Any discussion that you have with our personnel regarding potential employment with you could impair our independence with respect to this engagement. Therefore, we request that you inform us prior to any such discussions so that we can implement appropriate safeguards to maintain our independence and objectivity. Further, any employment offers to any staff members working on this engagement without our prior knowledge may require substantial additional procedures to ensure our independence. You will be responsible for any additional costs incurred to perform these procedures.

Our audit engagement ends on delivery of our signed report. Any additional services that might be requested will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific SOW for that service.

Government Auditing Standards require that we make our most recent external peer review report publicly available. The report is posted on our website at www.CLAconnect.com/Aboutus/.

Fees

Our professional fee is $79,990.00. This estimate is based on anticipated cooperation from your personnel and their assistance with locating requested documents and preparing requested schedules. If the requested items are not available on the dates required or are not accurate, the fees and expenses will likely be higher. Our invoices, including applicable state and local taxes, will be rendered as work progresses and are payable on presentation.

Bill to be mailed on	Amount to be billed
Upon commencement of preliminary fieldwork	One-third of our professional fees
Upon commencement of final fieldwork	One-third of our professional fees
Issuance of draft report(s)	One-third of our professional fees

Unexpected circumstances

We will advise you if unexpected circumstances require significant additional procedures resulting in a substantial increase in the fee estimate.

Changes in accounting and audit standards

Standard setters and regulators continue to evaluate and modify standards. Such changes may result in new or revised financial reporting and disclosure requirements or expand the nature, timing, and scope of the activities we are required to perform. To the extent that the amount of time required to provide the services described in the SOW increases due to such changes, our fee may need to be adjusted. We will discuss such circumstances with you prior to performing the additional work.

Agreement

We appreciate the opportunity to provide the services described in this SOW related to the MSA. All terms and provisions of the MSA shall apply to these services. If you agree with the terms of this SOW, please sign below to indicate your acknowledgement and understanding of, and agreement with, this SOW.

Sincerely,

CliftonLarsonAllen LLP

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

CLA
CLA

Stephen Gross

Stephen Gross, Principal
SIGNED 7/1/2025, 2:51:44 PM EDT

Client
Town of Waterford, Connecticut

Kimberly Allen

Kimberly Allen
SIGNED 7/2/2025, 10:37:54 AM EDT

CliftonLarsonAllen LLP
https://www.claconnect.com

MSA Date: June 30, 2025

Master Services Agreement

This master service agreement ("MSA") documents the terms, objectives, and the nature and limitations of the services CliftonLarsonAllen LLP ("CLA," "we," "us," and "our") will provide for Town of Waterford ("you," or "your"). The terms of this MSA will apply to the initial and each subsequent statement of work ("SOW"), unless the MSA is changed in a communication that you and CLA both sign or is terminated as permitted herein.

1. Scope of Professional Services

CLA will provide services as described in one or more SOW that will reference this MSA. The SOW will describe the scope of professional services; the nature, limitations, and responsibilities related to the specific services CLA will provide; and the fees for such services.

If modifications or changes are required during CLA's performance of requested services, or if you request that we perform any additional services, we will provide you with a separate SOW for your signature. Such SOW will advise you of the additional fee and time required for such services to facilitate a clear understanding of the services.

Our services cannot be relied upon to disclose all errors, fraud, or noncompliance with laws and regulations. Except as described in the scope of professional services section of this MSA or any applicable SOW, we have no responsibility to identify and communicate deficiencies in your internal controls as part of any services.

2. Management responsibilities

You acknowledge and understand that our role is to provide the services identified in an SOW and that management, and any other parties engaging CLA, have responsibilities that are fundamental to our undertaking to perform the identified services.

3. Fees and terms

See the applicable SOW for the fees for the services.

Work may be suspended if your account becomes 60 days or more overdue and will not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagements will be deemed to have been completed even if we have not completed the services. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination.

Payments may be made utilizing checks, Bill.com, your online banking platform, CLA's electronic payment platform, or any other client-initiated payment method approved by CLA. CLA's electronic online bill pay platform claconnect.com/billpay accepts credit card and Automated Clearing House (ACH) payments. Instructions for you to make direct bank to bank wire transfers or ACH payments will be provided upon request.

4. Other Fees

You agree to compensate us for reasonable time and expenses, including time and expenses of outside legal counsel, we may incur in responding to a subpoena, a formal third-party request for records or information, or participating in a deposition or any other legal, regulatory, or other proceeding relating to services we provide pursuant to a SOW.

5. Finance charges and collection expenses

You agree that if any statement is not paid within 30 days from its billing date, the unpaid balance shall accrue interest at the monthly rate of one and one-quarter percent (1.25%), which is an annual percentage rate of 15%. In the event that any collection action is required to collect unpaid balances due us, reasonable attorney fees and expenses shall be recoverable.

6. Dispute Resolution

Any disagreement, controversy, or claim ("Dispute") that may arise out of any aspect of our services or relationship with you shall be submitted to non-binding mediation by written notice ("Mediation Notice") to the other party. In mediation, we will work with you to resolve any differences voluntarily with the aid of an impartial mediator.

The mediation will be conducted as specified by the mediator and agreed upon by the parties (i.e., you and CLA). The parties agree to discuss their differences in good faith and to attempt, with the assistance of the mediator, to reach an amicable resolution of the Dispute.

Each party will bear its own costs in the mediation. The fees and expenses of the mediator will be shared equally by the parties.

7. Limitation of remedies

These limitation of remedies provisions are not applicable for any audit or examination services provided to you.

Our role is strictly limited to the services described in an SOW, and we offer no assurance as to the results or ultimate outcomes of any services or of any decisions that you may make based on our communications with you. You agree that it is appropriate to limit the liability of CLA, its partners, principals, directors, officers, employees, and agents (each a "CLA party").

You further agree that you will not hold CLA or any other CLA party liable for any claim, cost, or damage, whether based on warranty, tort, contract, or other law, arising from or related to this MSA, the services provided under an SOW, the work product, or for any plans, actions, or results of an SOW, except to the extent authorized by this MSA. In no event shall any CLA party be liable to you for any indirect, special, incidental, consequential, punitive, or exemplary damages, or for loss of profits or loss of goodwill, costs, or attorney fees.

The exclusive remedy available to you shall be the right to pursue claims for actual damages that are directly caused by acts or omissions that are breaches by a CLA party of our duties owed under this MSA and the specific SOW thereunder, but any recovery on any such claims shall not exceed the fees actually paid by you to CLA pursuant to the SOW that gives rise to the claim.

8. Governing Laws, Jurisdiction, and Venue

The MSA is made under and shall be governed by the laws of the state of Minnesota, without giving effect to choice-of-law principles. This includes dispute resolution and limitation of remedies.

9. Time limitations

The nature of our services makes it difficult, with the passage of time, to gather and present evidence that fully and fairly establishes the facts underlying any dispute that may arise between you and any CLA party. The parties (you and CLA) agree that, notwithstanding any statute or law of limitations that might otherwise apply to a dispute, including one arising out of this MSA or the services performed under an SOW, for breach of contract or fiduciary duty, tort, fraud, misrepresentation or any other cause of action or remedy, any action or legal proceeding by you against any CLA party must be commenced as provided below, or you shall be forever barred from commencing a lawsuit or obtaining any legal or equitable relief or recovery. An action to recover on a dispute shall be commenced within these periods ("Limitation Period"), which vary based on the services provided, and may be modified as described in the following paragraph:

Service	Time after the date we deliver the services or work product*
Tax Consulting Services	36 months
Tax Return Preparation	36 months
Examination, compilation, and preparation services related to prospective financial statements	12 months
Audit, review, examination, agreed-upon procedures, compilation, and preparation services other than those related to prospective financial information	24 months
All Other Services	12 months

* pursuant to the SOW on which the dispute is based

If the MSA is terminated or your ongoing relationship with CLA is terminated, then the applicable Limitation

Period is the lesser of the above periods or 12 months after termination of MSA or your ongoing relationship with CLA. The applicable Limitation Period applies and begins to run even if you have not suffered any damage or loss, or have not become aware of the existence or possible existence of a dispute.

10. Confidentiality

Except as permitted by the "Consent" section of this MSA, CLA will not disclose any of your confidential, proprietary, or privileged information to any person or party, unless you authorize us to do so, it is published or released by you, it becomes publicly known or available other than through disclosure by us, or disclosure is required by law, regulation, or professional standard. This confidentiality provision does not prohibit us from disclosing your information to one or more of our affiliated companies in order to provide services that you have requested from us or from any such affiliated company. Any such affiliated company shall be subject to the same restrictions on the use and disclosure of your information as apply to us. You also consent to our disclosure of information regarding the nature of services we provide to you to another independent network member of CLA Global, for the limited purpose of complying with professional obligations regarding independence and conflicts of interest.

The Internal Revenue Code contains a limited privilege for confidentiality of tax advice between you and our firm. In addition, the laws of some states likewise recognize a confidentiality privilege for some accountant-client communications. You understand that CLA makes no representation, warranty or promise, and offers no opinion with respect to the applicability of any confidentiality privilege to any information supplied or communications you have with us, and, to the extent that we follow instructions from you to withhold such information or communications in the face of a request from a third party (including a subpoena, summons or discovery demand in litigation), you agree to hold CLA harmless should the privilege be determined not to apply to particular information or communications.

The workpapers and files supporting the services we perform are the sole and exclusive property of CLA and constitute confidential and proprietary information. We do not provide access to our workpapers and files to you or anyone else in the normal course of business. Unless required by law or regulation to the contrary, we retain our workpapers and files in accordance with our record retention policy that typically provides for a retention period of seven years. After this period expires, our workpapers and files will be destroyed. Furthermore, physical deterioration or catastrophic events may shorten the time our records are available. The workpapers and files of our firm are not a substitute for your records.

Pursuant to authority given by law, regulation, or professional standards we may be requested to make certain workpapers and files available to a regulator for its regulatory oversight purposes. We will notify you of any such request, if permitted by law. Access to the requested workpapers and files will be provided to the regulator under the supervision of CLA personnel and at a location designated by our firm. Furthermore, upon request, we may provide copies of selected workpapers and files to such regulator. The regulator may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

11. Other provisions

You agree that CLA will not be assuming any fiduciary responsibility on your behalf during the course of this MSA, except as may be assumed in an SOW.

CLA may, at times, utilize external web applications to receive and process information from our clients; however, any sensitive data, including protected health information and personally identifiable information, must be redacted by you to the maximum extent possible prior to uploading the document or file. In the event that you are unable to remove or obscure all sensitive data, please contact us to discuss other potential options for transmitting the document or file.

CLA and certain owners of CLA are licensed by the California State Board of Accountancy. However, CLA has owners not licensed by the California State Board of Accountancy who may provide services under this MSA. If you have any questions regarding licensure of the personnel performing services under this MSA, please do not hesitate to contact us.

During the course of the engagement, there may be communication via fax or email. You are responsible to ensure that communications received by you or your personnel are secured and not shared with unauthorized individuals.

12. Consent to use financial information

We regularly aggregate anonymized client data and perform a variety of analyses using that aggregated data. Some of these analyses are published to clients or released publicly. However, we are always careful to preserve the confidentiality of the separate information that we obtain from each client, as required by the AICPA Code of Professional Conduct and various laws. Your acceptance of this MSA will serve as your consent to our use of Town of Waterford anonymized data in performing and reporting on these cost comparison, performance indicator and/or benchmarking analyses.

Unless authorized by law or the client consents, we cannot use a client's tax return information for purposes other than the preparation and filing of the client's tax return. By signing and dating this MSA, you authorize CLA to use any and all information furnished to CLA for or in connection with the preparation of the tax returns under this MSA, for a period of up to six (6) years from the date of this MSA, in connection with CLA's preparation of the types of reports described in the foregoing paragraph.

13. Consent to send you publications and other materials

For your convenience, CLA produces a variety of publications, hard copy and electronic, to keep you informed about pertinent business and personal financial issues. This includes published articles, invitations to upcoming seminars, webinars and webcasts, newsletters, surveys, and press releases. To determine whether these materials may be of interest to you, CLA will need to use your tax return information. Such tax information includes your name and address as well as the business and financial information you provided to us.

By signing and dating this MSA, you authorize CLA to use the information that you provide to CLA during the preparation of your tax returns to determine whether to offer you relevant materials. Your consent is valid until further notice.

14. Subcontractors

CLA may, at times, use subcontractors to perform services under this MSA, and they may have access to your information and records. Any such subcontractors will be subject to the same restrictions on the use of such information and records as apply to CLA under this MSA.

15. Technology

CLA may, at times, use third-party software applications to perform services under this MSA. You acknowledge the software vendor may have access to your data.

16. Termination of MSA

This MSA shall continue for five years from June 30, 2025, unless terminated earlier by giving appropriate notice. Either party may terminate this MSA at any time by giving 30 days written notice to the other party.

Upon termination of the MSA, the provisions of this MSA shall continue to apply to all services rendered prior to termination.

17. Agreement

We appreciate the opportunity to be of service to you and believe this MSA accurately summarizes the significant terms of our relationship. This MSA, along with the applicable addendum(s) and SOW(s), constitute the entire agreement regarding services to be performed and supersedes all prior agreements (whether oral or written), understandings, negotiations, and discussions between you and CLA. If you have any questions, please let us know. If you agree with the terms of our relationship as described in this MSA, please sign, date, and return.

CliftonLarsonAllen LLP

Response:

This MSA correctly sets forth the understanding of Town of Waterford.

CLA
CLA

Stephen Gross

Stephen Gross, Principal
SIGNED 7/1/2025, 1:16:55 PM EDT

Client
Town of Waterford

Kimberly Allen

Kimberly Allen
SIGNED 7/2/2025, 10:35:44 AM EDT

CliftonLarsonAllen LLP
29 South Main Street, 4th Floor
West Hartford, CT 06107

phone 860-561-4000 **fax** 860-521-9241
claconnect.com

July 7, 2025

To the Board of Finance
Town of Waterford, Connecticut

We are engaged to audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Waterford, Connecticut as of and for the year ended June 30, 2025. Professional standards require that we communicate to you the following information related to our audit. We will contact you to schedule a meeting to discuss this information since a two-way dialogue can provide valuable information for the audit process.

Our responsibility under Auditing Standards Generally Accepted in the United States of America, *Government Auditing Standards,* and Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and the Connecticut State Single Audit Act*

Financial statements, internal control, and compliance

We will conduct our audit in accordance with auditing standards generally accepted in the United States of America (U.S. GAAS); the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and the Connecticut State Single Audit Act (State Single Audit). Those standards require us to be independent of the entity and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. Those standards also require that we exercise professional judgment and maintain professional skepticism throughout the planning and performance of the audit. As part of our audit, we will:

- Identify and assess the risks of material misstatement of the financial statements and material noncompliance, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement or a material noncompliance resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we identify during the audit that are required to be communicated under U.S. GAAS and *Government Auditing Standards*.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the amounts and disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the entity's ability to continue as a going concern for a reasonable period of time.

- Form and express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America.

- Plan and perform the audit to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with U.S. GAAS and the standards for financial audits contained in *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

- Perform, as part of obtaining reasonable assurance about whether the financial statements as a whole are free from material misstatement, tests of the entity's compliance with provisions of laws, regulations, contracts, and grant agreements that have a material effect on the financial statements. However, the objective of our tests is not to provide an opinion on compliance with such provisions and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

- Provide a report (which does not include an opinion) on internal control over financial reporting and on compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements, as required by *Government Auditing Standards*.

- Obtain an understanding of internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over compliance. However, we will communicate to you in writing any significant deficiencies or material weaknesses in internal control over compliance that we identify during the audit that are required to be communicated.

- Plan and perform the audit to obtain reasonable assurance about whether material noncompliance with the applicable compliance requirements occurred. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with U.S. GAAS, *Government Auditing Standards*, the Uniform Guidance and the State Single Audit Act will always detect material noncompliance when it exists. Material noncompliance can arise from fraud or error and is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report.

- Perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with the direct and material compliance requirements applicable to each major federal or state award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance and the State Single Audit.

- Consider internal control over compliance with requirements that could have a direct and material effect on a major federal or state program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the Uniform Guidance and the State Single Audit.

- Perform tests of transactions and other applicable procedures described in the "OMB Compliance Supplement" and the "Compliance Supplement to the State Single Audit" for the types of compliance requirements that could have a direct and material effect on each of the entity's major programs. The purpose of these procedures will be to express an opinion on the entity's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance and the State Single Audit. While our audit will provide a reasonable basis for our opinion, it will not provide a legal determination on the entity's compliance with those requirements.

- Provide a report on internal control over compliance related to major programs and express an opinion (or disclaimer of opinion) on compliance with federal and state statutes, regulations, and the terms and conditions of federal or state awards that could have a direct and material effect on each major program in accordance with the Uniform Guidance and the State Single Audit.

- Communicate significant matters related to the financial statement audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures specifically to identify such matters.

- Communicate circumstances that affect the form and content of the auditors' report.

Our audit of the financial statements does not relieve you or management of your responsibilities.

Supplementary information in relation to the financial statements as a whole

Our responsibility for the schedule of expenditures of federal awards (SEFA) and the Schedule of Expenditures of State Financial Assistance (SESFA) accompanying the financial statements, as described by professional standards, is to evaluate the presentation of the SEFA and the SESFA in relation to the financial statements as a whole and to report on whether the SEFA and the SESFA are fairly stated, in all material respects, in relation to the financial statements as a whole. We will make certain inquiries of management and evaluate the form, content, and methods of preparing the SEFA and the SESFA to determine whether the SEFA and the SESFA complies with the requirements of the Uniform Guidance and the State Single Audit, respectively, the method of preparing the schedules has not changed from the prior period, and the SEFA and the SESFA is appropriate and complete in relation to our audit of the financial statements. We will compare and reconcile the SEFA and the SESFA to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Because we were engaged to report on the supplementary information accompanying the financial statements, our responsibility for other supplementary information accompanying the financial statements, as described by professional standards, is to evaluate the presentation of the supplementary information in relation to the financial statements as a whole and to report on whether the supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole. We will make certain inquiries of management and evaluate the form, content, and methods of preparing the information to determine whether the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We will compare and reconcile the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Required supplementary information

With respect to the required supplementary information (RSI) accompanying the financial statements, we will make certain inquiries of management about the methods of preparing the RSI, including whether the RSI has been measured and presented in accordance with prescribed guidelines, whether the methods of measurement and preparation have been changed from the prior period and the reasons for any such changes, and whether there were any significant assumptions or interpretations underlying the measurement or presentation of the RSI. We will compare the RSI for consistency with management's responses to the foregoing inquiries, the basic financial statements, and other knowledge obtained during the audit of the basic financial statements. Because these limited procedures do not provide sufficient evidence, we will not express an opinion or provide any assurance on the RSI.

Use of financial statements

Our auditors' opinions, the audited financial statements, and the notes to financial statements should only be used in their entirety. Inclusion of the audited financial statements in a document you prepare, such as an annual report, should be done only with our prior approval and review of the document. You are responsible to provide us the opportunity to review such documents before issuance.

Other information included in annual reports

It is our understanding that our auditors' report will be included in your annual report which is comprised of the Annual Comprehensive Financial Report and that your annual report will be issued by December 31, 2025. Management is responsible for the preparation of other information included in your annual report and for providing such information to us in a timely manner, and if possible, prior to the date of our auditors' report. Our responsibility for other information included in your annual report does not extend beyond the financial information identified in our opinions on the financial statements. We have no responsibility for determining whether such other information is properly stated and do not have an obligation to perform any procedures to corroborate other information contained in your annual report. We are required by professional standards to read the other information and consider whether a material inconsistency exists between the other information and the financial statements because the credibility of the financial statements and our auditors' report thereon may be undermined by material inconsistencies between the audited financial statements and other information. If management refuses to correct a material misstatement of the other information, professional standards require us to communicate the matter to you. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exits, we are required to describe it in our report.

Planned scope and timing of the audit

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested.

Our audit of the financial statements will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Material misstatements may result from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. We will generally communicate our significant findings at the conclusion of the audit. However, some matters may be communicated sooner, particularly if significant difficulties are encountered during the audit where assistance is needed to overcome the difficulties or if the difficulties may lead to a modified opinion. We will also communicate any internal control related matters that are required to be communicated under professional standards.

Although our audit planning has not been concluded and modifications may be made, we have identified the following significant risk(s) of material misstatement as part of our audit planning:

- Management override of controls

As a result of unexpected events, changes in conditions, or the audit evidence obtained from the results of audit procedures performed, we may need to modify the overall audit strategy and audit plan and, thereby, the resulting planned nature, timing, and extent of further audit procedures, based on the revised consideration of assessed risks.

We began our audit on June 24, 2025 and expect to issue our report on approximately December 31, 2025.

Other planning matters

Recognizing the importance of two-way communication, we encourage you to provide us with information you consider relevant to the audit. This may include, but is not limited to, the following items:

- Your views about the following matters:
    - The appropriate person(s) in the entity's governance structure with whom we should communicate.
    - The allocation of responsibilities between those charged with governance and management.
    - The entity's objectives and strategies and the related business risks that may result in material misstatements.
    - Matters you believe warrant particular attention during the audit and any areas for which you request additional procedures to be undertaken.
    - Significant communications between the entity and regulators.
    - Other matters you believe are relevant to the audit of the financial statements.
- The attitudes, awareness, and actions of those charged with governance concerning (a) the entity's internal control and its importance in the entity, including how those charged with governance oversee the effectiveness of internal control, and (b) the detection or the possibility of fraud.
- The actions of those charged with governance in response to developments in law, accounting standards, corporate governance practices, and other related matters, and the effects of such developments on, for example, the overall presentation, structure, and content of the financial statements, including the following:
    - The relevance, reliability, comparability, and understandability of the information presented in the financial statements.
    - Whether all required information has been included in the financial statements, and whether such information has been appropriately classified, aggregated or disaggregated, and presented.
- The actions of those charged with governance in response to previous communications with the auditor.

- Your understanding of the risks of fraud and the controls in place to prevent and detect fraud, including your views on the following matters:
    - The “tone at the top” conveyed by management.
    - How and how often you review the entity’s policies on fraud prevention and detection.
    - If a fraud hotline is in place, how it is monitored and how you are notified of allegations or concerns.
    - How you exercise oversight of management’s processes for identifying and responding to the risks of fraud and the programs and controls management has established to mitigate those risks.
    - The risks of fraud at the entity, including any specific fraud risks the entity has identified or account balances, classes of transactions, or disclosures for which a risk of fraud may be likely to exist.
    - Examples of fraud-related discussions management has had with you.
    - Any actual or suspected fraud affecting the entity or its federal or state award programs that you are aware of, including measures taken to address the fraud.
    - Any allegations of fraud or suspected fraud (e.g., received in communications from employees, former employees, grantors, regulators, or others) that you are aware of.
    - Any knowledge of possible or actual policy violations or abuses of broad programs and controls occurring during the period being audited or the subsequent period.
    - Any accounting policies or procedures applied to smooth earnings, meet debt covenants, minimize taxes, or achieve budget, bonus, or other financial targets that you are aware of; and whether you are aware of any accounting policies that you consider aggressive.
- How you oversee the entity’s (1) compliance with laws, regulations, and provisions of contracts and grant agreements, (2) policies relative to the prevention of noncompliance and illegal acts, and (3) use of directives (for example, a code of ethics) and periodic representations obtained from management-level employees about compliance with laws, regulations, and provisions of contracts and grant agreements.
- Whether you are aware of any noncompliance with laws, regulations, contracts, and grant agreements, including measures taken to address the noncompliance.
- If the entity uses a service organization, your knowledge of any fraud, noncompliance, or uncorrected misstatements affecting the entity’s financial statements or federal or state award programs reported by the service organization or otherwise known to you.

* * *

This communication is intended solely for the information and use of the Board of Finance and management of Town of Waterford, Connecticut and is not intended to be, and should not be, used by anyone other than these specified parties.

Sincerely,

CliftonLarsonAllen LLP

Stephen Gross, CPA

Stephen Gross, CPA
Principal
401-330-2752
Stephen.Gross@CLAconnect.com

FY 2025 ADDITIONAL APPROPRIATIONS

Project	DEPARTMENT	Amount	BOS Approved	BOF Approved	RTM Approved	FUNDING SOURCE
Employee Payout	Fire	$ 49,227.00	8/6/2024	8/14/2024	NA	Contingency
Personal Property Audit	Assesor	$ 24,500.00	8/6/2024	8/14/2024	NA	Contingency
Employee Payout	Fire	$ 14,486.00	8/20/2024	9/11/2024	NA	Contingency
Great Neck Drainage	BOE	$ 278,750.00	9/10/2024	9/11/2024	10/7/2024	CNR Undesignated
Alewife Cove	Planning	$ 12,500.00	9/10/2024	9/11/2024	NA	Contingency
PreEmption Light Repairs	Fire	$ 27,000.00	10/8/2024	10/9/2024	12/2/2024	CNR Undesignated
Jordan Traffic Light	Fire	$ 10,460.00	10/8/2024	10/9/2024	12/2/2024	CNR Undesignated
Leary Park Renovations	Rec & Park	$ 1,197,250.00	11/12/2024	11/13/2024	12/2/2024	General Fund Balance
Building Maintenance	Facilities	$ 3,112.00	11/12/2024	11/13/2024	NA	Contingency
Building Maintenance	Facilities	$ 98,254.00	11/12/2024	11/13/2024	12/2/2024	General Fund Balance
Tennis Courts	BOE	$ 1,148,100.00	11/12/2024	11/13/2024	12/2/2024	General Fund Balance
Track Field Turf	BOE	$ 1,147,000.00	11/12/2024	11/13/2024	12/2/2024	General Fund Balance
Employee Payout	Rec & Park	$ 4,330.00	12/3/2024	12/11/2024	NA	Contingency
Jordan Park House	Public Works	$ 6,583.00	1/7/2025	1/15/2025	NA	Contingency
Employee Payout	Police	$ 62,757.00	1/7/2025	1/15/2025	NA	Contingency
Architect Fee Schedule	OSW Bldg Comm	$ 286,000.00	1/15/2025	1/15/2025	2/3/2025	CNR Undesignated
Contracct Settlement	Fire	$ 84,511.00	1/21/2025	2/12/2025	NA	Contingency
Election	ROV	$ 1,700.00	2/18/2025	2/12/2025	NA	Contingency
Election	ROV	$ 10,272.00	2/18/2025	2/12/2025	4/7/2025	General Fund Balance
Library HVAC Upgrade	Public Works	$ 505,078.00	3/11/2025	3/12/2025	4/7/2025	General Fund Balance
Court Stipulation	Planning	$ 85,000.00	3/18/2025	4/9/2025	6/25/2025	CNR Undesignated
Chrome Books	BOE	$ 197,000.00	5/20/2025	5/28/2025	6/2/2025	General Fund Balance
Energy Efficiency	BOE	$ 243,335.00	5/20/2025	5/28/2025	6/2/2025	General Fund Balance
		$ 5,497,205.00				

CONTINGENCY	$ 263,706.00
CNR UNDESIGNATED	$ 1,110,288.00
GENERAL FUND	$ 4,041,211.00
	$ 5,415,205.00

TOWN OF WATERFORD

FY2025 CAPITAL PROJECT COMPLETION REPORT

updated 6/30/2025

STATUS [2]	DATE APPROVED[1]	DEPARTMENT	FUNDING SOURCE	LINE ITEM	PROJECT DESCRIPTION	BUDGET APPROVED	AMOUNT EXPENDED	DATE UPDATED
CLOSED	7/1/2022	PUBLIC WORKS	CNR	20511-57871	PUBLIC SAFETY BLDG HVAC	62,045	-	9/20/2024
COMPLETED	12/5/2023	EMERGENCY MGMT	CNR	20522-57887	FARGO WATER TANK ANTENNAS	48,998	48,997.26	10/8/2024
COMPLETED	8/7/2023	FACILITIES	CNR	20511-57855	COMMUNITY CENTER BMS PROJECT	300,000	248,950.00	8/5/2024
COMPLETED	2/7/2021	FIRE	ARPA	23507-54018	FIRST RESPONDER EQUIP/SOFTWARE	80,570	67,834.43	8/5/2024
COMPLETED	7/1/2021	FIRE	CIP	31122-55893	EUGUENE O'NEILL ROOF REPLACEMENT	60,768	58,067.64	3/31/2025
COMPLETED	11/9/2022	IT	ARPA	23507-55016	Broadband/Security Upgrades at Pump Stations	29,574	29,574.00	8/5/2024
COMPLETED	7/1/2019	IT	CNR	20547-57860	PHONE SYSTEM UPGRADE (SOFTWARE & HARDWARE) (Priority 4)	581,700	537,623.94	8/5/2024
COMPLETED	7/1/2023	IT	CIP	34724-55910	NEXGEN TRANSITION	309,520	302,783.90	9/20/2024
COMPLETED	7/1/2021	IT	CNR	20547-57847	TOWN WIDE CAMERA SYSTEM (Priority 5)	85,000	84,914.00	12/19/2024
COMPLETED	7/1/2021	PLANNING	ARPA	23507-55015	GIS UPDATES	27,655	27,655.32	8/5/2024
COMPLETED	7/1/2022	PLANNING	ARPA	23507-58021	ECONOMIC ASSISTANCE TO SMALL BUSINESSES	300,000	236,311.21	8/5/2024
COMPLETED	8/2/2021	PLANNING	CIP	31123-57857	CIVIC TRIANGLE UPGRADES	1,285,818	1,285,818.00	12/19/2024
COMPLETED	7/1/2022	PLANNING	ARPA	23507-55018	CIVIC TRIANGLE	1,710,855	1,710,855.00	6/30/2025
COMPLETED	7/1/2024	POLICE	CIP	32925-55918	CELL BLOCK/KITCHEN UPGRADE	25,575	23,250.00	12/19/2024
COMPLETED	7/1/2019	PUBLIC WORKS	CIP	33023-55902	PAVING: SECTION A, AREA 3 (TIFFANY, SAVI, CHERRY, WILLOW, CEDAR, EAST BROOK)	325,915	323,915.00	8/5/2024
COMPLETED	7/1/2022	PUBLIC WORKS	CIP	33023-55901	SANDY HOLLOW & SHORE ROADS CONCRETE CURB REPLACEMENT	319,300	229,143	45,821
COMPLETE	7/1/2021	PUBLIC WORKS	ARPA	23507-58022	EUGENE O'NEILL THEATER	344,938	344,938.00	12/19/2024
COMPLETED	11/9/2022	WUC	ARPA	23507-55014	FARGO LANE WATER TOWER	1,210,500	1,210,500.00	6/30/2025

TOWN OF WATERFORD
FY2025 CAPITAL PROJECT COMPLETION REPORT

updated 6/30/2025

STATUS [2]	DATE APPROVED[1]	DEPARTMENT	FUNDING SOURCE	LINE ITEM	PROJECT DESCRIPTION	BUDGET APPROVED	AMOUNT EXPENDED	DATE UPDATED
COMPLETE	8/2/2021	PUBLIC WORKS	CNR	20511-57876	Southwest School Underground Tank Removal	155,000	73,791.25	12/19/2024
COMPLETED	7/1/2021	FIRE	CIP	32323-55900	COHANZIE EMERGENCY GENERATOR	57,000	56,000.00	3/31/2025
COMPLETED	2/14/2025	FIRE	Locip	30207-55926	QUAKER HILL FIRE ALARM UPGRADE	15,000	13,003	3/31/2025
COMPLETED	7/1/2024	IT	CIP	34725-55917	CONTENT FILTER UPGRADE/REPLACEMENT	15,163	11,598.77	3/31/2025
COMPLETED	7/1/2019	PLANNING	CNR	20541-57328	ALEWIFE COVE	50,000	49,984.00	3/31/2024
COMPLETED	7/1/2024	POLICE	CIP	32925-55919	FIREARMS/LASER SITE TRANSITION	53,289	52,357.52	3/27/2025
COMPLETED	6/6/2022	PUBLIC WORKS	CIP/LoCIP	33022-55882	SIDEWALK REPLACEMENT: Norman/Concrete Panels	119,513	119,512.99	3/31/2025
COMPLETED	7/1/2022	PUBLIC WORKS	CIP/LoCIP	33022-55883	SIDEWALK REPLACMENT: William Street/Concrete Sidewalk	37,007	30,676.53	3/31/2025
COMPLETED	8/2/2021	FACILITIES	CNR	20511-57874	RECONDITION ELEVATORS (TOWN HALL & YSB)	310,900	310,891.00	6/30/2025
COMPLETED	7/1/2022	PUBLIC WORKS	CIP/LoCIP	33022-55884	SIDEWALK REPLACMENT: Summer Street/Concrete Sidewalk	12,788	12,788.35	3/31/2025
COMPLETED	11/9/2022	PUBLIC WORKS	CIP/LoCIP	33022-55885	SIDEWALK REPLACMENT: David Street/Concrete Sidewalk	30,191	30,191.22	3/31/2025
					CLOSED SUBTOTAL	***7,964,583***	***7,531,925***	
					Funds Returned		***432,658***	

FY 2025 Grants

Police

- DRE - $43,778.40 (Fund 230)
- DUI - $31,541.90 (Fund 238)
- ARPA Auto Theft & Violence - $35,000 (Fund 241)
- Distracted Driving High Visibility Enforcement - $22,051.06 (Fund 297)

Total Received: $132,371.36

Emergency Management

- NSEP Grant - $68,000 (Fund 229) Equipment
- NSEP Grant - $36,500 Payroll
- NSEP Grant CLMRN Project (Radio) - $1,000,000.00
  (Note that this will be returned and reapplied for in the next fiscal year)
- DESP – Replacement Radio System - $500,000.00

Total Received: $1,604,500

Youth Services

- Youth Enhancement Grant - $10,755.00
- DCF Base Grant - $14,103.00
- DCF Supplement Grant - $5,902.00
- United Way Emergency Food and Shelter Program (EFSP) - $2,500.00
- CT Microgrant Opioid FY25 (Fund 224) - $5000.00
- Community Impact Grant - $3,300.00
- Youth Gambling Awareness (Fund 260) - $4,700.00
- ARPA Summer Mental Health (Fund 256) - $35,271.60
- ARPA Summer Mental Health Additional (Fund 256) - $10,000.00
- Local Prevention Council Grant (Fund 220) - $4,152.76

Total Received: $95,684.36

Town Clerk

- Historic Documents Preservation Grant - $5,500.00 (Fund 293)

Total Received: $5,500

ROV

- Early Voting Grant - $5,936.93 (Fund 257)

Total Received: $5,936.93

Senior Services

- Agency On Aging - (Fund 217)- Foot Grant $5,325.60
- ARPA Senior Center Grant (Fund 250) - $58,220.97

Total Received: $63,546.57

Recreation and Parks

- DOT Microgrant (Fund 206) - $5,000.00

  Total Received: $5,000

Waterford Historic Properties Commission

- Neglected Cemetery Grant (Fund 298) - $8,000.00

  Total Received: $8,000

GRAND TOTAL RECEIVED: $1,920,539.22

TOWN OF WATERFORD
GENERAL FUND
CAPITAL PROJECT STATUS REPORT (CIP, CNR & ARPA)
FY2025 FOURTH QUARTER REPORT (March 31, 2025 thru June 30, 2025)

COLOR CODING

- Project is closed/completed and will be removed from next report.
- New Project added - approved since last report or out of regular budget cycle
- Project complete but being kept open for retainage (per contract) or final state review and closure

DATE APPROVED	DEPARTMENT	SOURCE	LINE ITEM	DESCRIPTION	APPROVED BUDGET	AMOUNT APPROPRIATED/ AVAILABLE	AMOUNT DESIGNATED	AMOUNT ENCUMBERED	AMOUNT EXPENDED	COMMENTS	DATE UPDATED
2/6/2023	BOE	CIP	20560-55020	CLARK LANE MIDDLE SCHOOL CHILLER REPLACMENT	951,340	70,229	-	859,545	21,566	Meeting scheduled for this week. Chillers should be received in August, with installation either being in August or the first week in October.	6/17/2025
7/1/2019	BOE	CNR	20560-57828	QH 1-YEAR RETRO COMMISSIONING	30,000	-	30,000	-	-	Initial estimate was considerably higher, this will end up being part of a larger project, probably 2027 Legislation gave a slight reprieve for the inspections, Quaker hill is the oldest elementary and will be the first one evaluated. I expect this project to go ahead in the winter/spring of 2025	6/17/2025
7/1/2019	BOE	CNR	20560-57833	TENNIS COURTS	1,148,100	-	-	1,148,100	-	Construction began 6/13/2025, should be complete by 7/20/2025	6/17/2025
7/1/2020	BOE	CNR	20560-57842	SCHOOL SECURITY	2,082,900	276,871	-	403,048	1,402,982	Project is moving along. Camera's installed at all schools - still need network and wiring to complete; Town Hall cameras installed, Community Center awaiting some additional wiring; library installation ongoing. BOE working on fencing and ballard installation.	6/13/2025
10/7/2024	BOE	CNR	20560-57820	WHS TURF FIELD REPLACEMENT	1,147,000			1,147,000	-	Construction to begin 6/17/2025, expected 45 days for project completion	6/17/2025
10/7/2024	BOE	CNR	20560-57893	GREAT NECK FIELD REMEDIATION	278,750	278,750				Bid distributed.	6/17/2025
7/1/2023	EMERGENCY MGMT	CIP	32224-55908	APCO INTELLICOM GUIDECARD SYSTEM	40,000	-		20,000	20,000	The APCO Initellicom Guide Card System is actively being built. The APCO Intellicom project is currently being worked on by NEXGEN and APCO. They are building the software to bridge the two products. State who use APCO Emergency Medical Dispatch. Expected completion date-Fall 2025.	6/17/2025
7/1/2023	EMERGENCY MGMT	CIP	32224-55909	EVENTIDE NEXLOGDX RECORDER	88,701	88,701				The EVENTIDE NEXLOGDX RECORDER will be completed with the installation of the new radio system.	6/17/2025
7/1/2016	EMERGENCY MGMT	CNR	20522-57794	MOBILE & PORTABLE RADIO REPLACEMENT PROGRAM	1,257,577	331	0	21,180	1,236,067	The remaining funds in the MOBILE & PORTABLE RADIO REPLACEMENT PROGRAM will be used to reprogram our old portables to work on the new system. These funds will cover the reprogramming of approximately 40 radios.	6/17/2025

TOWN OF WATERFORD
GENERAL FUND
CAPITAL PROJECT STATUS REPORT (CIP, CNR & ARPA)
FY2025 FOURTH QUARTER REPORT (March 31, 2025 thru June 30, 2025)

COLOR CODING
- (Yellow) Project is closed/completed and will be removed from next report.
- (Orange) New Project added - approved since last report or out of regular budget cycle
- (Blue) Project complete but being kept open for retainage (per contract) or final state review and closure

DATE APPROVED	DEPARTMENT	SOURCE	LINE ITEM	DESCRIPTION	APPROVED BUDGET	AMOUNT APPROPRIATED/ AVAILABLE	AMOUNT DESIGNATED	AMOUNT ENCUMBERED	AMOUNT EXPENDED	COMMENTS	DATE UPDATED
7/1/2019	FACILITIES	CIP	31120-55851	ADA IMPROVEMENTS PD/YSB	87,000	48,636	0	12,600	25,764	Only one bid received. Will rebid project during summer 2025.	6/20/2025
7/1/2020	FACILITIES	CIP	31121-55851	ADA IMPROVEMENTS PD/YSB	80,700	76,061	0	0	4,639	Only one bid received. Will rebid project during summer 2025.	6/20/2025
7/1/2022	FACILITIES	CIP	31123-55905	UST REPLACEMENT (LIBRARY & PUBLIC SAFETY)	420,000	871	0	8,310	410,819	Project complete and remains open for retainage. Expected to release funds in early summer 2025.	6/20/2025
7/1/2022	FACILITIES	CIP	31123-55904	UST REPLACEMENT (EUGENE O'NEILL, 2 tanks)	260,000	109,647	0	43,252	107,101	Project complete and remains open for retainage. Expected to release funds in early summer 2025.	6/20/2025
7/1/2021	FACILITIES	CIP	31122-55819	UNDERGROUND TANK REPLACMENT (POLICE DEPT)	250,000	0	0	7,289	242,721	Project complete and remains open for retainage. Expected to release funds in early summer 2025.	6/20/2025
7/1/2019	FACILITIES	CIP	31120-55852	TOWN HALL BATHROOMS	87,500	0	0	0	87,500	Modification for panels received from the State Building Official. Expected completion is late Summer 2025.	6/20/2025
7/1/2016	FACILITIES	CIP	31117-55803	PARKING LOT - YSB & POLICE	300,000	227,000	0	21,300	51,700	Plans being reviewed by town planning department. Once approved, the design moved to Planning & Zoning for site approval. Expect to bid project in late Fall 2025.	6/20/2025
7/1/2017	FACILITIES	CIP	31118-55803	PARKING LOT - YSB & POLICE	195,320	138,320	0	0	57,000	Plans being reviewed by town planning department. Once approved, the design moved to Planning & Zoning for site approval. Expect to bid project in late Fall 2025.	6/20/2025
7/1/2024	FACILITIES	CNR	20501-57740	COHANZIE REMEDIATION/DEMOLITION	40,000		40,000			New FY25 project. Will be a multi-year funding request before project can be bid and scheduled.	6/20/2025
7/1/2024	FACILITIES	CNR	20501-57889	PUBLIC SAFETY COMPLEX HVAC	100,000		100,000			New FY25 project. Will be a multi-year funding request before project can be bid and scheduled.	6/20/2025
7/1/2023	FACILITIES	CIP	31124-55912	TOWN DOCK REPLACEMENT	40,000	40,000	-	-	-	Will apply for a port authority grant for project. Grant is expected to open in August 2025.	6/20/2025
7/1/2023	FACILITIES	CIP	31123-55904	SEPTIC REPLACEMENT (EUGENE O'NEILL)	260,000	109,647	-	46,947	103,406	Project complete and paths restored. Have a final punch list to complete before closing project.	6/20/2025
7/1/2023	FACILITIES	CIP	31124-55913	JORDAN PARK HOUSE REPAIRS	31,583	18,481	-	3,000	10,102	Contract awarded. Awaiting schedule from contractor for project completion.	6/20/2025
7/1/2024	FACILITIES	CIP	31125-55904	EUGENE O'NEILL UST REPLACEMENT	260,000	109,647		43,252	107,101	Project ongoing. PO issued for tank and piping installation. Nearing completion.	6/20/2025
2/7/2021	FACILITIES	CNR	20511-57872	ROOF & HVAC REPLACMENT OF PUBLIC SAFETY BULDING	409,400	4,769	0	0	356,631	Project completed. Will be removed from next report and funds returned to CNR undesignated balance.	6/20/2025

TOWN OF WATERFORD
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CAPITAL PROJECT STATUS REPORT (CIP, CNR & ARPA)
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11/9/2022	FACILITIES	CNR	20511-57879	TOWN HALL BATHROOMS	474,090	(96)	0	8,123	466,063	Modification for panels received from the State Building Official. Expected completion is late Summer 2025.	6/20/2025
7/1/2016	FIRE	CNR	20523-57792	OSWEGATCHIE FIRE BUILDING IMPROVEMENTS	979,471	307,354	-	167,670	504,447	Work ongoing through RTM building committee. Bonding resolution expected to be brought before RTM a second time in October 2025.	6/30/2025
7/1/2024	FIRE	CNR	20523-57888	GOSHEN ROOF REPLACEMENT	60,000		60,000			Bids came in over budget. Leaks have been repaired. Project being reviewed on how to move forward to replace entire roof.	6/30/2025
12/2/2024	FIRE	CNR	20523-57838	PRE EMPTION LIGHTS	27,000	-		3,500	23,500	Study received. Will request a new capital project in FY2027.	6/30/2025
7/1/2024	FIRE	CIP	32325-55916	COHANZIE SKYLIGHT REPLACEMENT	30,000	6,500		23,500	-	Work is scheduled to begin first week of July 2025.	6/30/2025
7/1/2023	FIRE	CNR	20523-57777	SCBA UPGRADES	414,000	4,169	-	-	409,831	FY25 items received. Year 3 funding requested in FY26 budget.	6/30/2025
7/1/2019	FIRE	CNR	20523-57791	JORDAN TRAFFIC LIGHT UPGRADE	35,460	-	-	35,460	-	Quote received. State now reviewing project and awaiting their approval to move forward with project.	6/30/2025
2/6/2023	IT	CIP	34723-55021	AUDITORIUM MEETING ROOM	272,000	65,908	-	-	206,092	Project to be completed in 3 phases (floor, furniture and technology). Flooring complete. Furniture Installed. Audio completed. Live Streaming has completed being tested and is ready to move forward.	6/13/2025
7/1/2023	IT	CNR	20547-57882	COMPUTER REPLACEMENTS	42,250	-	-	-	42,250	FY25 Schedule - replace all computers currently on Windows 10 (public works, tax assessor, utility). Ongoing.	6/13/2025
7/1/2019	PLANNING	CNR	20511-57840	POCD	100,000	10,915	0	0	89,085	Complete draft is with the chairman. Schedule has the full commission reviewing in June 2025. Commission will need to request a waiver because completion and submission will be past the due date.	6/30/2025
7/1/22019	PLANNING	CNR	20511-57767	NEVINS COTTAGE	152,000	50,662	0	5,374	95,964	Work continues with an expected completion date of July 2025.	6/30/2025
7/1/2022	PLANNING	CNR	20511-57870	MAGO POINT IMPROVEMENTS	400,000	38,693	0	79,829	281,478	Contract signed with the State of CT. Contract awarded and work begun. Expected completion date of project is summer 2025.	6/30/2025

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7/1/2024	PUBLIC WORKS	CIP	33025-55920	NIANTIC RIVER ROAD SIDEWALK REPLACEMENT PLAN	25,000	10,000		0	15,000	Grant is in review. Awaiting to see if project is awarded grant.	6/20/2025
8/7/2023	PUBLIC WORKS	CNR	20530-57886	PAVING (OLD NORWICH ROAD)	1,053,000	1,053,000	0	0	0	Awaiting WUC to complete the plastic replacements before paving can begin.	6/20/2025
11/9/2022	PUBLIC WORKS	CNR	20530-57880	MAJOR/MINOR PAAVING PROJECTS	1,762,736	98,793	0	124,600	1,539,344	Albacore and Marlin expected to be completed in July 2025.	6/20/2025
7/1/2021	PUBLIC WORKS / LIBRARY	CNR	20536-57848	LIBRARY HVAC UPGRADE	1,596,278	(157,579)	0	1,604,341	149,516	Contract awarded and contractor preparing work schedule to begin project.	6/20/2025
7/1/2022	REC&PARK	CIP	33723-55838	CHILDREN'S PLAYGROUND EQUIPMENT	40,000	40,000	0	0	0	Site/Design plans being created and will then move to Planning for review. Expected to complete project by October 2025.	6/25/2025
7/1/2024	REC&PARK	CIP	33725-55921	STENGER PARK BATHROOM & WALKWAY	10,500	3,300		0	7,200	Plan being reviewed by planning before moving onto the Planning & Zoning Commission for approval.	6/25/2025
7/1/2024	REC&PARK	CNR	20537-57878	PLEASURE BEACH ACCESS WALK REPAIRS	145,000		145,000		6,000	Project to be rebid as original bids were well above approved budget.	6/25/2025
7/1/2021	REC&PARK	CIP	33722-55896	EQUIPMENT STORAGE PLAN	21,000	4,250	0	8,805	7,945	Revised plan received and being reviewed by Planning Department. After plan/site approval by Planning & Zoning, new capital project will be submitted for project.	6/25/2025
7/1/2019	REC&PARK	CIP	33720-55855	TOWN-WIDE COURT REPAIRS (TOWN-HALL & LEARY)	1,447,058	808	0	890,050	556,200	Town Hall courts completed. Leary courts completed and awaiting walkways to be completed.	6/25/2025
	REC&PARK	CNR	20537-57735	LEARY PARK ROAD/PARKING LOT/DRAINAGE	20,000	0	20,000	0	0	Funding is to obtain plain. Once plan/design is received, director will determine best path forward for this new project.	6/25/2025
8/3/2022	WUC	ARPA	23507-55012	OLD NORWICH PS UPGRADE	1,341,317	-	0	706,979	634,338	Ongoing. Roof Complete. New Door Installed. Gas Line Installed. Materials moved from warehouse to site. Supply chain issues have pushed out project completion to late November 2026	6/27/2025
7/1/2020	WUC	CNR	20531-57816	OLD NORWICH PUMP STATION REHABS	160,596	160,596	0	1,099,928	544,845	Ongoing. Roof Complete. New Door Installed. Gas Line Installed. Materials moved from warehouse to site. Supply chain issues have pushed out project completion to late November 2026	6/27/2025

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2/6/2023	WUC	CIP	33123-55019	CONTRACT #1 SEWER INTERCEPTOR EASEMENT ACCESS	250,000	147,200	0	0	102,800	Survey completed. Working on obtaining the necessary easements before work can begin in 2 phases (#1 - Rope Ferry to Evergreen and #2 - North of Rope Ferry to Boston Post Road). Bid documents being reviewed for distribution.	6/27/2025
7/1/2022	WUC	CIP	33123-55895	ROOF & SIDING REPLACEMENT	50,000	15,413	0	0	34,587	Moving onto Seaside. Once completed, project will be closed.	6/27/2025
7/1/2018	WUC	CNR	20531-57685	MITIGATION & CONTROL	388,303	232,646	-	3,220	152,437	Continuous I/I mitigation program. Review of Richards Grove Basin in completed. Moving onto next inspections. Work is continuous. Repairs generally completed in spring.	6/27/2025
7/1/2024	WUC	CNR	20531-57890	WEIMES & MARILYN EJECTOR REPLACEMENT	19,800	-	-	15,438	4,362	Engineering study completed and final report being reviewed by department for plan to move forward.	6/27/2025
4/3/2023	WUC	CNR	20531-57881	WATER PLASTICS SERVICES REPLACEMENT	731,300	404,348	100,000	12,331	314,621	Bid awarded. Continuing to work in conjunction with DPW paving schedule. Moving onto Soljer, Ann and Roseleah than Eversource Roads in District 2 and then town roads in District 2.	6/27/2025

14m.

ANIMAL CONTROL - FUND 203

		FY25 ACTUAL	FY24 ACTUAL	FY23 ACTUAL	FY22 ACTUAL	FY21 ACTUAL	FY20 ACTUAL	FY19 ACTUAL	FY18 ACTUAL	FY17 ACTUAL	FY16 ACTUAL	FY15 ACTUAL
BUDGETED (TRANSFER IN)		100,000.00	100,000.00	60,000.00	60,000.00	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00
Other Revenue												
Dog Licenses	20300-47022	2,406.00	4,637.50	1,146.00	4,364.50	3,777.75	3,223.50	3,862.25	3,804.75	3,104.00	3,976.00	4,405.75
Dog Warden Fees	20300-42016	1,055.00	590.00	645.00	895.00	385.00	945.00	2,500.00	2,084.17	1,400.50	1,318.00	2,012.00
Adoption Fees	20300-42022	80.00	70.00	95.00	85.00	90.00	70.00	75.00	115.00	115.00	185.00	170.00
Donations	20300-44008	742.00	1,330.00	515.00	2,897.63	1,486.06	1,318.87	2,038.02	2,282.99	3,691.56	1,770.31	2,010.00
Miscellaneous			-	30.00		170.00		2,748.58			2,856.28	
	TOTAL REVENUE	**104,283.00**	**106,627.50**	**62,431.00**	**68,242.13**	**35,908.81**	**35,557.37**	**41,223.85**	**38,286.91**	**38,311.06**	**40,105.59**	**38,597.75**
AMOUNT EXPENDED												
Dog Warden Salary (paid to EL)	20329-52044	122,706.63	93,525.11	83,386.80	62,718.36	59,399.32	56,851.47	55,923.31	56,159.84	47,995.09		
Officer Salary	20329-31460									575.95	18,325.81	20,253.38
Overtime	20329-51810										263.64	
Training/Education	20329-51830										96.90	150.00
FICA	20329-51920									44.06	1,422.11	1,508.91
Advertising	20329-52010	344.75	372.00	369.00	168.00	173.00	178.00	554.56	278.00	392.00	482.00	518.00
Professional Fees	20329-52030	3,990.76	2,204.84	630.27	1,133.49	1,453.64	1,353.74	4,006.03	892.61	850.55	2,242.30	2,230.98
Service Contracts/Repairs	20329-52040				250.68	1,273.42	488.25	4,433.45	4,767.39	3,659.76	4,995.79	7,887.63
Facility Maintenance	20329-52420									127.28	541.74	229.78
Miscellaneous	20329-52754	77.74										
Supplies	20329-53260	34.58	1,145.53	140.63		359.90	218.40	300.49	1,988.56	1,480.67	537.32	
TOTAL EXPENDITURES		**127,154.46**	**97,247.48**	**84,526.70**	**64,270.53**	**62,659.28**	**59,089.86**	**65,217.84**	**64,086.40**	**55,125.36**	**28,907.61**	**32,778.68**
YEAR-END BALANCE		**(22,871.46)**	**9,380.02**	**(22,095.70)**	**3,971.60**	**(26,750.47)**	**(23,532.49)**	**(23,993.99)**	**(25,799.49)**	**(16,814.30)**	**11,197.98**	**5,819.07**
OVERALL BALANCE		**(131,489.23)**										

**as of 6/30/2025*