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WATERFORD, CT 06385-2886



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TOWN CLERK

BOARD OF FINANCE
AGENDA

Waterford Town Hall
Budget Hearing

Monday, March 10, 2025
Town Hall 7:00 p.m.

1. Call to Order
2. Public Comment
3. 10113 – Economic Development Commission
4. 10114 – Conservation Commission
5. 10110 – Planning & Zoning
6. 10115 – Zoning Board of Appeals
7. 10118 – Building Department
8. 10141 – Flood and Erosion Control
9. 10107 - Finance Department
10. Review Projected Revenue
11. Adjournment

Glenn Patterson, Chairman

TOWN OF WATERFORD
GENERAL FUND
2025-2026 PROPOSED BUDGET

DEPT/AGENCY:

10113

ECONOMIC DEVELOPMENT COMM.

LINE ITEM	DESCRIPTION	2023-2024 ACTUAL EXPENDED	2024-2025 RTM APPROP.	2024-2025 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND & ENCUMB AS OF 1/1/25	2025-2026 DEPT/ AGENCY REQUEST	2025-2026 APPROVED BD/COMM	Department Request \$ Increase	Department Request % Increase	2025-2026 BD OF SELECTMEN APPROVED	BOS Approved \$ Increase	BOS Approved % Increase
SERVICES												
52010	ADVERTISING	0	500		0	500	500	0	0.00%	500	0	0.00%
52020	POSTAGE	0	0		7	1,000	1,000	1,000	0.00%	1,000	1,000	0.00%
52030	PROFESSIONAL FEES	17,000	8,000		0	11,800	11,800	3,800	47.50%	11,800	3,800	47.50%
52050	DUES, CONF. & EDUC.	9,144	16,467		9,153	11,752	11,752	(4,715)	-28.63%	11,752	(4,715)	-28.63%
52060	PRINTING	0	200		31	200	200	0	0.00%	200	0	0.00%
52070	REIMBURSABLE EXPENSES	177	100		0	100	100	0	0.00%	100	0	0.00%
	SUBTOTAL	26,321	25,267	0	9,191	25,352	25,352	85	0.34%	25,352	85	0.34%
MATERIALS & SUPPLIES												
53010	OFFICE SUPPLIES	0	0		0	0	0	0	0.00%	0	0	0.00%
	SUBTOTAL	0	0	0	0	0	0	0	0.00%	0	0	0.00%
	DEPARTMENT TOTAL	26,321	25,267	0	9,191	25,352	25,352	85	0.34%	25,352	85	0.34%

TOWN OF WATERFORD FY2026 BUDGET REQUEST

DEPARTMENT: Economic Development Commission



BUDGET FUNCTION

The Economic Development Commission's purpose is to support and grow Waterford's economy. The Commission is empowered by Town Ordinance and State Statutes to serve as a platform to coordinate activities and groups that work in support of economic development. Broad responsibilities the Commission may undertake include market analysis, business recruitment and retention, marketing the Town, and recommending actions that the Town can take to meet its development goals.

The proposed FY26 EDC budget reflects a .3% increase from FY25. The Commission voted to continue to ensure that it has the resources to better support Waterford's economic development efforts. Key elements of the budget request include the need for consultant to work with the Commission on engagement with the business community, effective marketing, and targeted networking.

MEMBERS

Edward Lusher, Chair
Guy Russo
James Nicholas
Michael Buscetto III
Kathleen Mullen – Kohl

ALTERNATES

Julie Greco
Scott Gladstone

**TOWN OF WATERFORD
FY2026 BUDGET REQUEST**



DEPARTMENT: Economic Development Commission

BUDGET SUMMARY

ECONOMIC DEVELOPMENT: Proposed Fiscal Year 2026

SERVICES:

10113-52010-101-010-13-00-52 ADVERTISING	500
10113-52020-101-010-13-00-52 POSTAGE	1,000
10113-52030-101-010-13-00-52 PROFESSIONAL FEES	11,800
10113-52050-101-010-13-00-52 DUES, CONFERENCES & EDUCATION	11,752
10113-52060-101-010-13-00-52 PRINTING	200
10113-52070-101-010-13-00-52 REIMBURSABLE EXPENSES	100

TOTAL	25,352
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Advertising Line 10113-52010

\$500 Requested

The EDC will advertise via print, digital, and social media platforms. Advertisements for EDC sponsored events to aimed at helping local small businesses gain access to grants, loans and buisness advising services would be paid from this line.

Postage 10113-52030

\$1000 Requested

The EDC will pay for postage to advertise EDC sponsored events out of this line.

Professional Fees Line 10113-52030

\$11,800 Requested

The Town is looking to hire a consultant to act as a community liaison. The consultant would report to the Planning Director. Example of duties would include but would not be limited to; attendance at all Economic Development Commission meetings; coordination of EDC sponsored events; serve as primary contact with local businesses and economic agencies such as seCTer and the Chamber of Commerce; and maintenance of a Waterford small business database.

Dues, Conferences and Education Line 10113-52050

\$11,752 Requested

The EDC maintains membership with the Southeastern CT Enterprise Region (SeCTer) for the Town. SeCTer provides access to regional economic data and project support. The Commission also maintains memberships with professional organizations for the purposes of implementing and maintaining effective economic development programs. Members attend educational and networking events whenever possible.

TOWN OF WATERFORD FY2026 BUDGET REQUEST



DEPARTMENT: Economic Development Commission

Southeastern CT Enterprise Region (seCTer)\$ 8,932

SeCTer provides the Town with regional business information, regional promotion, and educational resources.

Chamber of Commerce of Southeastern CT\$ 220

Promotes local networking, facilitates communication & collaboration

Business meeting expenses, including shared costs of facilities and admission costs for economic events, meetings and seminars\$ 500

International Council of Shopping Centers (ICSC) Conference Attendance..... \$2,100

ICSC is a member organization supporting retail, dining, entertainment, and other marketplace industries. The organization provides industry insights and networking opportunities to support development initiatives. The Economic Development Commission recommends that two representatives from Waterford be funded to attend an International Council of Shopping Centers (ICSC) in New York to make connections and promote commercial development opportunities in Waterford to industry leaders.

Printing Line 10113-52060

\$200 Requested

This line will cover the cost of materials related to Economic Development Strategy implementation, such as drafts of graphic designs or similar items that will require Commission review.

Reimbursable Expenses Line 10113-52070

\$100 Requested

EDC members on occasion pay out of pocket for expenses associated with travel to seminars and business meetings. This line item provides for the reimbursement of funds expended by EDC members in providing services to the Town.

TOWN OF WATERFORD

FY2026 BUDGET REQUEST

DEPARTMENT: Economic Development Commission



Economic Development Commission
5 Year History of Expenditures

	FY2024 ORIGINAL BUDGET	FY2024 ACTUAL	FY2023 ORIGINAL BUDGET	FY2023 ACTUAL	FY2022 ORIGINAL BUDGET	FY2022 ACTUAL	FY2021 ORIGINAL BUDGET	FY2021 ACTUAL	FY2020 ORIGINAL BUDGET	FY2020 ACTUAL
ECONOMIC DEVELOPMENT COMMISSION										
SERVICES:										
10113-52010-101-010-13-00-52 ADVERTISING	500	-	1,000	-	425	-	425	-	425	-
10113-52020-101-010-13-00-52 POSTAGE	-	-	-	-	-	-	200	-	200	-
10113-52030-101-010-13-00-52 PROFESSIONAL FEES	15,000	17,000	16,000	7,500	1,500	1,372	-	-	-	-
10113-52050-101-010-13-00-52 DUES, CONFERENCES & EDUCATION	16,467	9,144	10,071	8,508	7,851	7,103	8,223	7,043	8,223	6,831
10113-52060-101-010-13-00-52 PRINTING	200	-	200	-	150	-	300	-	300	-
10113-52070-101-010-13-00-52 REIMBURSABLE EXPENSES	100	177	200	383	-	-	150	-	150	15
Total SERVICES	32,267	26,321	27,471	16,391	9,926	8,475	9,298	7,043	9,298	6,846

ECONOMIC DEVELOPMENT: Proposed Fiscal Year 2026**SERVICES:**

10113-52010-101-010-13-00-52 ADVERTISING	500
10113-52020-101-010-13-00-52 POSTAGE	1,000
10113-52030-101-010-13-00-52 PROFESSIONAL FEES	11,800
10113-52050-101-010-13-00-52 DUES, CONFERENCES & EDUCATION	11,752
10113-52060-101-010-13-00-52 PRINTING	200
10113-52070-101-010-13-00-52 REIMBURSABLE EXPENSES	100

TOTAL	25,352
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MINUTES
WATERFORD ECONOMIC DEVELOPMENT COMMISSION
November 14, 2024
WATERFORD TOWN HALL
5:00 PM

MEMBERS PRESENT: Kathleen Mullen-Kohl, Guy Russo
MEMBERS ABSENT: Edward Lusher, Michael Buscetto, James Nicholas
ALTERNATES PRESENT: Julie Greco
ALTERNATES ABSENT: Scott Gladstone
STAFF PRESENT: Jonathan E. Mullen, AICP, Planning Director, Mark Wujtewicz, Planner, Dawn Choisy, Recording Secretary

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2024 NOV 21 A 1:17
ATTEST: *[Signature]*
TOWN CLERK

1. **CALL TO ORDER/APPOINTMENT OF ALTERNATES**
G. Russo called the meeting to order at 5:00 and seated J. Greco.
2. **APPROVAL OF MINUTES – October 10, 2024**
MOTION: Motion made by K. Mullen-Kohl, seconded by J. Greco to approve the minutes of the September 12, 2024 meeting as written.
VOTE: 3-0
3. **UPDATE ON NEW AND EXISTING BUSINESSES**
J. Mullen and M. Wujtewicz updated the Commission on grand openings for the storage facility on Hartford Turnpike and Cohen Optical in Waterford Commons. They also noted that the Town is waiting on information on the construction of the canopy for the gas station located at 118 Boston Post Road.
4. **NEW BUSINESS**
 - **Upcoming EDC Sponsored Events**
J. Mullen stated that the Commission should think about what kind of small business events they would like to sponsor.
 - **FY23/24 Annual Report**
MOTION: Motion made by K. Mullen-Kohl, seconded by J. Greco, to approve the FY23/24 Annual Report as drafted.
VOTE: 3-0
 - **FY26 Budget**
MOTION: Motion made by K. Mullen-Kohl, seconded by J. Greco, to approve the FY26 Budget as drafted.
VOTE: 3-0
5. **OLD BUSINESS**
 - **Gateway Signage**
J. Mullen stated that the First Selectman wants to explore other options.

MOTION: Motion made by J. Greco, seconded by K. Mullen-Kohl to add an update on the Crystal Mall to the agenda.

VOTE: 3-0

- **Mall Update**

J. Mullen updated the Commission on the Crystal Mall.

6. ADJOURNMENT

MOTION: Motion made by K. Mullen-Kohl, seconded by J. Greco, to adjourn the meeting at 5:42.

VOTE: 3-0



Southeastern Connecticut Enterprise Region seCTer

19-B Thames Street P.O. Box 867 • Groton, Connecticut 06340
860-437-4659 • Fax: 860-437-4662 • E-mail: seCTer@seCTer.org

December 17, 2024

First Selectman Brule
15 Rope Ferry Rd
Waterford 06385

Dear Mr. Robert Brule,

As you plan Waterford's 2025/2026 Municipal Budget, the Southeastern Connecticut Enterprise Region (seCTer) is submitting its annual request of **\$8,806.95** to provide regional economic development, commercial lending, procurement technical assistance, small business development, data and grant writing support. The requested funding rate is \$0.45 per capita. As of the 2020 U.S. Census, Waterford's population was 19517.

seCTer is the local, state and federally designated Economic Development Organization (EDO) for the Economic Development District (EDD) of southeastern Connecticut. seCTer catalyzes growth and prosperity throughout the EDD with a **mission** of making southeastern Connecticut stronger and more vibrant by 2030.

As a benefit to member municipalities such as Waterford, seCTer provides **services** to Waterford's residents, leaders, and existing and prospective businesses on an on-going basis. These services include but are not limited to: writing and implementing the five-year **Comprehensive Economic Development Strategy (CEDS)** for the region, securing funding for targeted businesses, assistance to businesses to procure government contracts, creating partnerships for businesses to capitalize on municipal and state incentives, providing small business development, delivering data and grant writing guidance, and site finding. seCTer is funded for these efforts, in part, by the U.S. Department of Commerce's Economic Development Administration (EDA).

The 2023 - 2028 CEDS was created by the region for the region and is approved by seCTer's Board of Directors, the Southeastern CT Council of Governments, CT Department of Economic and Community Development, and the US Economic Development Administration. The CEDS serves as an ambitious and accountable framework for sustained regional economic prosperity through collaboration and innovation. seCTer also created a digital CEDS that is a resource for all in the region. It is interactive with data that is updated when new releases become available, <https://seCTer.digitalceds.com/>. Please take a look!

seCTer's Non-Traditional Small Business Lending program supports small to mid-sized manufacturing, fabricating, biotech, agro-tech and similar businesses in the region with available capital in its Revolving Loan Funds (RLF). seCTer is pro-active in providing lending to businesses requiring financial aid, including start-ups, by seCTer directly and with lending partnerships. seCTer continues to work closely with the U.S. EDA, the U.S. Small Business Administration (SBA), and the State's Department of Economic and Community Development (DECD), to facilitate newly introduced loan and grant programs to small businesses in the region.

seCTerRise, a growth grant program for businesses in the region was launched this year providing, so far, \$988,696 in awards to sixty two businesses. Annually, for the next three years, seCTer will provide to businesses in the region up to \$500,000.00. It is more than likely a business in Waterford will access these funds.

The Economic Development Organization for the Economic Development District of southeastern Connecticut

seCTer also participates in the CT Small Business Boost Fund which provides low interest loans to existing businesses. Launched this year is the seCTerRise Program, which will provide seed and growth funding to businesses in the region. These funds will not be loans and are accompanied with technical assistance so that businesses have the resources needed to succeed.

seCTer's Connecticut APEX Accelerator (CT APEX) is a statewide program that has assisted thousands of Connecticut businesses to successfully prepare for and win local, state and federal government contracts. In its program year ending August 31, 2024, CT APEX served many companies throughout the region resulting in more than \$441 million in government contracts. CT APEX is funded by DECD and the U.S. Department of Defense. This program is especially vital towards helping our region's businesses take advantage of opportunities presented by the unprecedented growth in our local defense industry. CT APEX's services are provided at no charge.

seCTer is available to **assist in municipal grant applications** that forward economic development in the region, particularly those consistent with CEDS goals and action items, and issues letters of support to strengthen grant applications where appropriate. seCTer also provides data profiles for member municipalities which elevate grant proposals for a higher chance of success. This data presentation can be customized to the specific goals of the grant proposal.

Since seCTer's regional focus benefits all residents, seCTer will serve each of Waterford's residents. Municipal support continues to be particularly essential in maintaining seCTer's economic development programming and **leverages federal funding**. Sustaining Waterford's financial contribution of \$8,806.95 and is critical in developing and expanding assistance to economic development officials and volunteers throughout the region, including Waterford.

seCTer's Fiscal Year 2024 **Annual Report** is available on our website at www.seCTer.org.

seCTer's staff and board of directors **welcome your participation** in all of seCTer's programs, and are similarly eager to support your programming and initiatives wherever appropriate. Staff will engage with, and offer assistance to, municipal members and industry associations with leadership in new initiatives, market research, small business development, funding, site selection and other economic development activities. We are available to discuss our programs in person or virtually with your municipal leaders, city commissions or finance board, and invite you to call us to arrange for a meeting with any or all of these groups. We appreciate your past and continued support and thank you for your assistance in furthering this vital public-private partnership.

Sincerely,



Paul Whitescarver
Executive Director
pwhitescarver@secter.org
(860) 437-4659 X201

**SOUTHEASTERN
CONNECTICUT ENTERPRISE
REGION CORPORATION**

**FINANCIAL STATEMENTS
AS OF JUNE 30, 2023**

**TOGETHER WITH
INDEPENDENT AUDITORS' REPORT,
FEDERAL SINGLE AUDIT REPORTS
AND
STATE SINGLE AUDIT REPORTS**

 **HOYT
FILIPPETTI &
MALAGHAN LLC**

CERTIFIED PUBLIC ACCOUNTANTS

**SOUTHEASTERN CONNECTICUT ENTERPRISE
REGION CORPORATION
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JUNE 30, 2023**

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REGION CORPORATION
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INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
Southeastern Connecticut Enterprise Region Corporation
Groton, Connecticut

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

Opinion

We have audited the accompanying financial statements of Southeastern Connecticut Enterprise Region Corporation (seCTer), which comprise the statement of financial position as of June 30, 2023, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of seCTer as of June 30, 2023, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of seCTer and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter

As discussed in Note 1 to the financial statements, seCTer changed its method of accounting for leases due to the adoption of Accounting Standards Codification Topic 842, *Leases*. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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 seCTer's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the 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 opinion. 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 generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement 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. Misstatements 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.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- 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 seCTer's internal control. Accordingly, no such opinion is expressed.
- 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.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about seCTer's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards and schedule of expenditures of state financial assistance, as required by *Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and the *State Single Audit Act*, respectively, are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards and schedule of expenditures of state financial assistance are fairly stated, in all material respects, in relation to the financial statements as a whole.

Report on Summarized Comparative Information

We have previously audited seCTer's 2022 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated November 2, 2022. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2022, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated November 13, 2023, on our consideration of seCTer's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of seCTer's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering seCTer's internal control over financial reporting and compliance.

Hayt, Filippetti & Malachuk, LLC

Groton, Connecticut
November 13, 2023

**SOUTHEASTERN CONNECTICUT ENTERPRISE
REGION CORPORATION**
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2023
(With Summarized Financial Information for 2022)

ASSETS

	2023	2022
Cash	\$ 608,601	\$ 139,552
Grants receivable	244,727	159,958
Accounts receivable	55,532	214,569
Prepaid expenses	7,394	10,405
Restricted cash and certificate of deposit	3,980,685	4,063,114
Loans receivable, less allowance for doubtful loans	3,742,026	4,082,350
Property and equipment, net	4,477	5,577
Operating lease, right-of-use asset, net	67,577	-
Total assets	<u>\$ 8,711,019</u>	<u>\$ 8,675,525</u>

LIABILITIES AND NET ASSETS

LIABILITIES

Operating lease liability	\$ 67,577	\$ -
Accounts payable	34,742	24,446
Accrued expenses	26,502	28,943
Due to Connecticut - small business lending partner program	5,152	157
Due to Connecticut - small business express program	45,415	66,991
Deferred grant revenue	521,577	139,145
Total liabilities	<u>700,965</u>	<u>259,682</u>

NET ASSETS

Without donor restrictions	287,343	270,379
With donor restrictions	7,722,711	8,145,464
Total net assets	<u>8,010,054</u>	<u>8,415,843</u>
Total liabilities and net assets	<u>\$ 8,711,019</u>	<u>\$ 8,675,525</u>

The accompanying notes are an integral part of these financial statements.

**SOUTHEASTERN CONNECTICUT ENTERPRISE
REGION CORPORATION
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2023
(With Summarized Financial Information for 2022)**

	2023			2022
	Without Donor Restrictions	With Donor Restrictions	Total	Total
SUPPORT AND REVENUE				
Grant revenue	\$ 1,333,648	\$ -	\$ 1,333,648	\$ 2,073,629
Contributions	145,900	-	145,900	100,623
Contributed nonfinancial assets	30,125	-	30,125	30,712
Interest income	137,298	81,454	218,752	210,734
Program fees	49,731	2,383	52,114	26,643
Investment income	75,368	-	75,368	1,152
Loan allowances	(62,199)	(458,514)	(520,713)	(133,130)
Net assets released from restrictions:				
Satisfaction of purpose restrictions	48,076	(48,076)	-	-
Total support and revenue	<u>1,757,947</u>	<u>(422,753)</u>	<u>1,335,194</u>	<u>2,310,363</u>
EXPENSES				
Program services				
Loan programs	143,049	-	143,049	138,390
Comprehensive economic development strategy	639,909	-	639,909	541,690
Procurement technical assistance center	824,302	-	824,302	837,342
Total program services	<u>1,607,260</u>	<u>-</u>	<u>1,607,260</u>	<u>1,517,422</u>
Supporting services				
Management and general	133,723	-	133,723	49,409
Total expenses	<u>1,740,983</u>	<u>-</u>	<u>1,740,983</u>	<u>1,566,831</u>
Change in net assets	16,964	(422,753)	(405,789)	743,532
NET ASSETS, beginning of year	<u>270,379</u>	<u>8,145,464</u>	<u>8,415,843</u>	<u>7,672,311</u>
NET ASSETS, end of year	<u>\$ 287,343</u>	<u>\$ 7,722,711</u>	<u>\$ 8,010,054</u>	<u>\$ 8,415,843</u>

The accompanying notes are an integral part of these financial statements.

SOUTHEASTERN CONNECTICUT ENTERPRISE REGION CORPORATION
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2023
(With Summarized Financial Information for 2022)

	PROGRAM SERVICES					2023	
	Loan Programs	Comprehensive economic development strategy	Procurement		Total	Management and general	Total 2023
			technical assistance center				
Salaries	\$ 38,012	\$ 236,791	\$ 413,211	\$ 688,014	\$ 149,247	\$ 837,261	\$ 877,156
Payroll taxes and benefits	12,823	57,398	97,148	167,369	39,931	207,300	212,084
Total payroll related costs	50,835	294,189	510,359	855,383	189,178	1,044,561	1,089,240
Travel	361	5,755	32,115	38,231	-	38,231	32,347
Office expense and supplies	331	4,504	8,225	13,060	6,037	19,097	61,562
Subscription services	-	12,994	22,299	35,293	-	35,293	11,500
Contracted services	55,417	188,642	14,842	258,901	54,828	313,729	154,423
Grant subrecipients	-	57,280	-	57,280	-	57,280	-
Dues and membership	-	8,988	10,539	19,527	5,994	25,521	19,327
Insurance	-	-	-	-	9,751	9,751	4,817
Marketing	-	2,075	-	2,075	-	2,075	32,345
Miscellaneous	888	557	-	1,445	2,005	3,450	7,037
Occupancy	-	-	42,125	42,125	30,770	72,895	73,291
Collection expense	-	-	-	-	-	-	5,750
Professional fees	32,546	4,524	2,315	39,385	14,547	53,932	23,114
Training	350	3,260	35,730	39,340	2,363	41,703	20,073
Meeting expense	-	10,658	5,560	16,218	4,095	20,313	3,880
Loss on disposal of fixed assets	-	-	-	-	-	-	14,964
Repairs and maintenance	-	-	-	-	-	-	355
Telephone and internet	-	-	1,932	1,932	120	2,052	11,161
Indirect charges	2,321	46,483	138,261	187,065	(187,065)	-	-
Total expenses before depreciation	143,049	639,909	824,302	1,607,260	132,623	1,739,883	1,565,186
Depreciation	-	-	-	-	1,100	1,100	1,645
	\$ 143,049	\$ 639,909	\$ 824,302	\$ 1,607,260	\$ 133,723	\$ 1,740,983	\$ 1,566,831

The accompanying notes are an integral part of these financial statements.

**SOUTHEASTERN CONNECTICUT ENTERPRISE
REGION CORPORATION
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2023
(With Summarized Financial Information for 2022)**

	<u>2023</u>	<u>2022</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ (405,789)	\$ 743,532
Adjustments to reconcile the change in net assets to net cash provided by operating activities:		
Increase in allowance for doubtful loans	520,713	133,130
Amortization of right-to-use asset	36,048	-
Loss on disposal of fixed assets	-	14,964
Depreciation and amortization	1,100	1,645
Changes in operating assets and liabilities:		
Grants receivable	(84,769)	(117,214)
Accounts receivable	159,037	76,521
Prepaid expenses	3,011	3,498
Loans receivable	(180,389)	(101,309)
Operating lease liability	(36,048)	-
Accounts payable	10,296	11,581
Accrued expenses	(2,441)	(15,715)
Due to Connecticut - small business lending partner program	4,995	-
Due to Connecticut small business express program	(21,576)	(201)
Deferred grant revenue	382,432	89,145
Net cash provided by operating activities	<u>386,620</u>	<u>839,577</u>
NET INCREASE IN CASH, RESTRICTED CASH, AND CERTIFICATE OF DEPOSIT	386,620	839,577
CASH, RESTRICTED CASH, AND CERTIFICATE OF DEPOSIT, beginning of year	<u>4,202,666</u>	<u>3,363,089</u>
CASH, RESTRICTED CASH, AND CERTIFICATE OF DEPOSIT, end of year	<u><u>\$ 4,589,286</u></u>	<u><u>\$ 4,202,666</u></u>
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION		
Cash	\$ 608,601	\$ 139,552
Restricted cash and certificate of deposit	3,980,685	4,063,114
	<u><u>\$ 4,589,286</u></u>	<u><u>\$ 4,202,666</u></u>
NON CASH TRANSACTIONS		
Right-of-use asset obtained for new operating lease liability	\$ 103,625	\$ -

The accompanying notes are an integral part of these financial statements.

**SOUTHEASTERN CONNECTICUT ENTERPRISE
REGION CORPORATION
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

PURPOSE OF ORGANIZATION

Southeastern Connecticut Enterprise Region Corporation (seCTer) is a Connecticut non-stock corporation formed to stimulate and support economic development and diversification within Southeastern Connecticut by performing the following activities:

- Fostering a climate favorable for economic development and diversification.
- Supporting the retention and expansion of existing businesses and the startup of new businesses.
- Recruiting new businesses through a marketing program that promotes the region's resources and competitiveness.
- Coordinating economic development activities among the region's municipalities.
- Participating in efforts to meet the infrastructure needs of a growing regional economy.
- Defining and updating the region's economic goals and strategy.

SeCTer's primary sources of revenue are government grants, investment income, interest income from loans, and contributions.

PRIOR YEAR SUMMARIZED FINANCIAL INFORMATION

The financial statements include certain prior year summarized financial information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with seCTer's audited financial statements as of and for the year ended June 30, 2022, from which the summarized information was derived. Certain reclassifications have been made to the 2022 amounts in order to conform to the 2023 presentation.

USE OF ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts and disclosures in the financial statements. Actual results could differ from those estimates.

CASH EQUIVALENTS

For purposes of the statement of cash flows, seCTer defines cash equivalents as liquid investments with an original maturity of three months or less, exclusive of restricted cash and certificate of deposit, which are not available for operations. SeCTer had no cash equivalents as of June 30, 2023.

RESTRICTED CASH AND CERTIFICATE OF DEPOSIT

Restricted cash and certificate of deposit represents cash restricted to the lending programs of seCTer.

**SOUTHEASTERN CONNECTICUT ENTERPRISE
REGION CORPORATION
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

NET ASSET CATEGORIES

To ensure observance of limitations and restrictions placed on the use of resources available to seCTer, the accounts of seCTer are maintained in the following net asset categories:

Without Donor Restrictions

Net assets without donor restrictions consist of available resources other than donor restricted contributions. Included in net assets without donor restrictions are grants, which may be earmarked for specific purposes.

The board of directors has established the following designation of net assets:

- Reserve Fund \$ 309,721

With Donor Restrictions

Net assets with donor restrictions represent contributions and investment earnings thereon that are restricted by the donor as to purpose, time of expenditure, or with the restriction that the principal be invested in perpetuity, and that only the earnings thereon be used for support of seCTer's operations. SeCTer's net assets with donor restrictions consist of amounts received under the Regional Revolving Loan Fund (RRLF), Small Business Loan Fund (SBLF), Southeast Regional Development Fund loan fund (SRDF) and the Cares Act Regional Revolving Loan Cares RRLF). A portion of the income earned from the Cares RRLF program, including interest income, is restricted for use in funding related indirect costs of the program. Loan write-offs serve to reduce net assets with donor restrictions.

REVENUE AND REVENUE RECOGNITION

Grants

Grants are generally considered to be exchange transactions in which the grantor requires the performance of specified activities.

Entitlement to cost reimbursement grants is based on the expenditure of funds in accordance with grant restrictions. Therefore, revenue is recognized to the extent of grant expenditures. Grant receipts in excess of amounts expended are recognized as deferred grant revenue.

Contributions

Contributions are defined as voluntary, nonreciprocal transfers, and include amounts received to fund various programs.

SeCTer recognizes contributions of cash and other assets as restricted support if they are received with donor stipulations that limit the use of such assets. When a restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, restricted net assets are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

**SOUTHEASTERN CONNECTICUT ENTERPRISE
REGION CORPORATION
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

REVENUE AND REVENUE RECOGNITION (Continued)

Program Fees

Revenue from program fees are recognized as income when the service is performed.

Interest Income

Interest income is recognized as income when earned. Loans which are over ninety (90) days past due are considered for non-accrual status and once placed on non-accrual status, those loans do not accrue interest.

Donated Services

SeCTer recognizes donated services, if they create or enhance non-financial assets, or require specialized skills, and would typically need to be purchased, if not provided by donation. General volunteer services do not meet this criteria for recognition in the financial statements. No donated expenses have been recognized in the accompanying financial statements.

Contributed Nonfinancial Assets

Contributed nonfinancial assets, including the usage of assets such as rent, are recognized at their estimated fair market value. For the year ended June 30, 2023, seCTer recognized \$30,125 in donated rent.

SeCTer reports gifts of land, buildings, and equipment as unrestricted support unless explicit donor stipulations specify how the donated assets must be used. Gifts of long-lived assets with explicit restrictions that specify how the assets are to be used and gifts of cash or other assets that must be used to acquire long-lived assets are reported as restricted support. Absent explicit donor stipulations about how long those long-lived assets must be maintained, seCTer reports expirations of donor restrictions in full when the donated or acquired long-lived assets are placed in service.

PROPERTY AND EQUIPMENT

Property and equipment acquisitions and leasehold improvements that individually exceed \$5,000 are capitalized at cost, if purchased, or fair market value, if donated. Depreciation is provided over the estimated useful lives of property and equipment on a straight-line basis. Leasehold improvements are amortized over the life of the asset or the remaining lease term, whichever is shorter. Repairs and maintenance are charged to expense as incurred.

EXPENSES BY FUNCTION

The financial statements of seCTer report certain categories of expenses that are attributable to more than one program or supporting function. Therefore, these expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include depreciation and office and occupancy, which are both allocated on a square footage basis, as well as salaries and benefits, which are allocated on the basis of time and effort studies.

**SOUTHEASTERN CONNECTICUT ENTERPRISE
REGION CORPORATION
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

OPERATING LEASE RIGHT-OF-USE ASSET

The operating lease right-of-use asset is an intangible asset that represents the value of the lessee's right to use a leased asset. For seCTer, the asset represents the right to use the office space where seCTer is located. This asset is presented net of accumulated amortization. The amortization of this asset is included in lease expense.

APPLICATION OF ACCOUNTING STANDARDS

As of July 1, 2022, seCTer changed its method of accounting for leases due to the adoption of Accounting Standards Codification Topic 842, *Leases* (see Note 13).

INCOME TAXES

The Internal Revenue Service has determined that seCTer is exempt from federal income taxes on exempt function income as a public charity under Section 501(c)(3) of the Internal Revenue Code. Consequently, no provision for income taxes has been made in the accompanying financial statements.

SeCTer did not recognize any liability for uncertain tax positions as defined by accounting principles generally accepted in the United States of America.

The federal tax return of seCTer for the year ended June 30, 2023 is subject to examination by the IRS, generally for three years after it has been filed.

SUBSEQUENT EVENTS

Subsequent events have been evaluated through November 13, 2023, which is the date the financial statements were available to be issued. There were no subsequent events identified that require disclosure.

NOTE 2 - CONCENTRATIONS

CONCENTRATIONS OF CREDIT RISK

SeCTer's financial instruments that are exposed to concentrations of credit risk consist primarily of cash, grants and accounts receivable, restricted cash and certificate of deposit, and loans receivable. SeCTer places its deposits in high credit quality institutions and at times such deposits may exceed federal depository insurance.

Loans receivable consist of loans to Southeastern Connecticut businesses under state, federal, and privately funded loan programs. Grants receivable consist primarily of amounts due under a contract with a federal agency. Accounts receivable consists primarily of the current interest payments due on the outstanding loans. The loans are generally collateralized by business assets and personal guarantees of the borrower. Loans which are over ninety (90) days past due are considered for non-accrual status. Once placed on non-accrual status, those loans do not accrue interest, and any payments are applied to principal. Management maintains an allowance for potential credit losses, and such losses have been within management expectations.

**SOUTHEASTERN CONNECTICUT ENTERPRISE
REGION CORPORATION
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 2 - CONCENTRATIONS (Continued)

REVENUE CONCENTRATIONS

Grants from U.S. Department of Defense (DOD) and Connecticut Department of Economic and Community Development (DECD), comprised 72% of total revenues for the year ended June 30, 2023.

NOTE 3 - LIQUIDITY AND AVAILABILITY OF RESOURCES

The following reflects seCTer's financial assets as of the statement of financial position date, reduced by amounts that are not available for general use due to contractual or donor-imposed restrictions within one year of the statement of financial position date.

Financial assets, at year-end	
Cash	\$ 608,601
Grants receivable	244,727
Accounts receivable	55,532
Restricted cash and certificate of deposit	3,980,685
Loans receivable, net	3,742,026
Unused line of credit	<u>150,000</u>
	8,781,571
Less those unavailable for general expenditures within one year, due to:	
Contractual or donor-imposed restrictions	7,722,711
Board designations:	
Reserve fund	<u>309,721</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 749,139</u>

NOTE 4 - LOANS RECEIVABLE

A summary of loans receivable by loan program as of June 30, 2023 is as follows:

Connecticut Small Business Boost Fund	\$ 37,500
Regional Revolving Loan Fund	179,234
Regional Revolving Loan Cares Fund	1,271,825
Small Business Loan Fund	185,411
Southeast Regional Development Fund	<u>2,344,763</u>
	4,018,733
Less: allowance for doubtful loans	<u>276,707</u>
	<u>\$ 3,742,026</u>

**SOUTHEASTERN CONNECTICUT ENTERPRISE
REGION CORPORATION
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 5 - RESTRICTED CASH AND CERTIFICATE OF DEPOSIT

Restricted cash and certificate of deposit consist of the following as of June 30, 2023:

Description	Total
Certificate of deposit	\$ 169,384
Cash and cash equivalents	<u>3,811,301</u>
	<u>\$ 3,980,685</u>

NOTE 6 - PROPERTY AND EQUIPMENT

A summary of property and equipment as of June 30, 2023 is as follows:

Office equipment	\$ 27,424
Computer equipment	<u>14,125</u>
	41,549
Less: accumulated depreciation and amortization	<u>37,072</u>
	<u>\$ 4,477</u>

Depreciation and amortization expense for the year ended June 30, 2023 was \$1,100.

NOTE 7 - NOTE PAYABLE

\$150,000 line of credit with a local bank. The line of credit, which is due on demand, bears an interest rate of 3% and is collateralized by a certificate of deposit maintained with the bank. There were no borrowings on the line of credit through June 30, 2023.

\$ -

NOTE 8 - CONTRACT BALANCES

Accounts receivable and deferred revenue were as follows as of June 30, 2023 and 2022:

	2023	2022
Grants Receivable	<u>\$ 244,727</u>	<u>\$ 159,958</u>
Program income receivable	<u>\$ 55,532</u>	<u>\$ 214,569</u>
Deferred grant revenue	<u>\$ 521,577</u>	<u>\$ 139,145</u>

**SOUTHEASTERN CONNECTICUT ENTERPRISE
REGION CORPORATION
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 9 - CONTINGENCIES

Grants

SeCTer participates in various federal and state grant programs. These programs are subject to program compliance audits pursuant to the Federal and State Single Audit Acts. The amount of expenditures which may be disallowed by the granting agencies cannot be determined at this time, although seCTer anticipates the amounts, if any, to be immaterial.

NOTE 10 - NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions consist of the following at June 30, 2023:

Southeast Regional Development Fund	\$ 3,927,947
Regional Revolving Loan Fund	971,811
Regional Revolving Loan Cares Fund	1,914,937
Small Business Loan Fund	795,416
Lend a Hand Loan Fund	112,600
	<u>\$ 7,722,711</u>

The following assets comprise net assets with donor restrictions at June 30, 2023:

Loans receivable, net	\$ 3,742,026
Restricted cash and certificate of deposit	3,980,685
	<u>\$ 7,722,711</u>

Net assets released from restrictions for the year ended June 30, 2023 are as follows:

Purpose restrictions:	
Regional Revolving Loan Care Funds	<u>\$ 48,076</u>

NOTE 11 - DISAGGREGATION OF REVENUE

The following table disaggregates seCTer's support and revenue for the year ended June 30, 2023:

Revenue from contracts with customers	
Satisfied over time	
Program fees	\$ 52,114
Grant revenue	1,333,648
Interest income-loans receivable	218,752
	<u>1,604,514</u>
Other support and revenue	
Contributions	145,900
Contributed nonfinancial assets	30,125
Investment income	75,368
Loan allowances	(520,713)
	<u>(269,320)</u>
Total support and revenue	<u>\$ 1,335,194</u>

**SOUTHEASTERN CONNECTICUT ENTERPRISE
REGION CORPORATION
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 12 - PENSION PLAN

SeCTer maintains a defined contribution pension plan in which substantially all employees participate. Under the terms of the plan, seCTer contributed 8% of eligible employee compensation. Pension expense for the year ended June 30, 2023 totaled \$67,154.

NOTE 13 - LEASE AGREEMENT

SeCTer leases office space under a lease which ends on March 31, 2025. Under the terms of the lease, seCTer pays a basic rent per square foot which is subject to review and renegotiation every five years, plus its proportionate share of certain taxes and operating expenses of the leased property.

As of July 1, 2022, seCTer changed its method of accounting for leases due to the adoption of Accounting Standards Codification Topic 842, *Leases*. Upon adoption, seCTer recognized a right-of-use asset and an operating lease liability in the amount of \$103,625 using a weighted-average discount rate of 5.00%. Operating cash flows for this operating lease totaled \$40,242 for the year ended June 30, 2023.

At June 30, 2023, the lease had a weighted-average lease term of 1.75 years with future minimum lease payments as follows:

2024	\$ 40,242
2025	<u>30,182</u>
Total undiscounted cash flows	70,424
Less: present value discount	<u>2,847</u>
Operating lease liability, net	<u>\$ 67,577</u>

At June 30, 2023, the operating lease right-to-use lease asset consisted of the following:

Cost	\$ 103,625
Less accumulated amortization	<u>36,048</u>
Net carrying balance	<u>\$ 67,577</u>

Total occupancy expense recognized for the year ended June 30, 2023 was \$72,895 of which \$40,242 was operating lease expense, \$30,125 was contributed rent, and \$2,528 was for utilities.

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT
OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

To the Board of Directors of
Southeastern Connecticut Enterprise Region Corporation
Groton, Connecticut

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Southeastern Connecticut Enterprise Region Corporation (seCTer), which comprise the statement of financial position as of June 30, 2023, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated November 13, 2023.

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing our audit of the financial statements, we considered seCTer's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of seCTer's internal control. Accordingly, we do not express an opinion on the effectiveness of seCTer's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

REPORT ON COMPLIANCE AND OTHER MATTERS

As part of obtaining reasonable assurance about whether seCTer's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

PURPOSE OF THIS REPORT

The purpose of this 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 seCTer's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering seCTer's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Hoyt, Filippetti & Malachuk, LLC

Groton, Connecticut

November 13, 2023



**HOYT
FILIPPETTI &
MALAGHAN LLC**

CERTIFIED PUBLIC ACCOUNTANTS

Richard M. Hoyt, Jr., CPA PFS
Paul R. Filippetti, CPA
Terence J. Malaghan, CPA
K. Elise vonHousen, CPA
Susan K. Jones, CPA

Jason E. Cote, CPA
Dipti J. Shah, CPA
Fiona J. LaFountain, CPA
Stephanie F. Brown, CPA

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED
BY THE UNIFORM GUIDANCE**

To the Board of Directors of
Southeastern Connecticut Enterprise Region Corporation
Groton, Connecticut

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM

Opinion on Each Major Federal Program

We have audited Southeastern Connecticut Enterprise Region Corporation's (seCTer) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of seCTer's major federal programs for the year ended June 30, 2023. SeCTer's major federal program is identified in the summary of auditors' results section of the accompanying schedule of federal findings and questioned costs.

In our opinion, seCTer complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to the financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and 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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of seCTer and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of seCTer's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the seCTer's federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on seCTer's compliance based on our audit. 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 generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above 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 on compliance about the seCTer's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding seCTer's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of seCTer's 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 in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the seCTer's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

REPORT ON INTERNAL CONTROL OVER COMPLIANCE

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this 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. Accordingly, this report is not suitable for any other purpose.

Hayt, Filippetti & Malaghan, LLC

Groton, Connecticut
November 13, 2023

**SOUTHEASTERN CONNECTICUT ENTERPRISE
REGION CORPORATION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023**

<u>Grantor; Pass-through Grantor; Program Title; Description</u>	<u>Grant Number</u>	<u>Federal CFDA Number</u>	<u>Grant Period Ending</u>	<u>Grant Expenditures</u>
U.S. DEPARTMENT OF COMMERCE				
Direct:				
Economic Adjustment Assistance, Cares Act Revolving Loan Fund	01-79-73018	11.307		1,963,013 *
Economic Adjustment Assistance, American Rescue Plan Revolving Loan Fund- administrative costs	01-79-15238	11.307		20,424
Economic Adjustment Assistance, Build Back Better Regional Challenge	ED22HDQ3070025	11.307		218,595
Economic Adjustment Assistance, Cares	ED20PHI3070059	11.307		67,120
				<u>2,269,152</u>
Economic Development Planning Grant	01-83-14486	11.302		70,000
Total U.S. Department of Commerce				<u>2,339,152</u>
U.S. DEPARTMENT OF DEFENSE				
Direct:				
Procurement Technical Assistance Program	SP4800-21-2-2105	12.002	8/22	76,074
Procurement Technical Assistance Program	SP4800-22-2-2205	12.002	8/23	400,274
				<u>476,348</u>
Total Federal Awards				<u>\$ 2,815,500</u>

* See Note D for calculation.

The accompanying notes are an integral part of this schedule.

**SOUTHEASTERN CONNECTICUT ENTERPRISE
REGION CORPORATION
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2023**

NOTE A - ACCOUNTING BASIS

BASIC FINANCIAL STATEMENTS

The accounting policies of seCTer conform to accounting principles generally accepted in the United States of America as applicable to nonprofit organizations.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

The accompanying schedule of expenditures of federal awards has been prepared on the accrual basis consistent with the preparation of the basic financial statements. Information included in the schedule of expenditures of federal awards is presented in accordance with the requirements Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

For cost reimbursement awards, revenues are recognized to the extent of expenditures. Expenditures have been recognized to the extent the related obligation was incurred within the applicable grant period and liquidated within 90 days after the end of the grant period.

For performance-based awards, revenues are recognized to the extent of performance achieved during the grant period.

Southeastern Connecticut Enterprise Region Corporation has elected to use the 10% de Minimis indirect cost rate on the Economic Adjustment Assistance, Cares Act Revolving Loan Fund-administrative costs grant (01-79-73018) and the Economic Adjustment Assistance, American Rescue Plan Revolving Loan Fund -administrative costs grant (01-79-15238).

NOTE B - LOAN PROGRAMS

The following is a summary of loan activity for the year ended June 30, 2023:

Grantor agency:	Department of Commerce
Loan fund:	Cares Act
CFDA number	11.307
Grant number:	01-79-73018
Issue date:	July 2020
Interest rate:	0%
Original amount:	\$1,960,000

	Loan Principal	Allowance for collection losses	Net carrying amount
Balance July 1, 2022	\$ 1,631,696	\$ 81,585	\$ 1,550,111
Loans made	100,000	-	100,000
Payments received	(459,871)	-	(459,871)
Loan write-offs	-	-	-
Increase in allowance for loan losses	-	5,986	(5,986)
Balance June 30, 2023	<u>\$ 1,271,825</u>	<u>\$ 87,571</u>	<u>\$ 1,184,254</u>

**SOUTHEASTERN CONNECTICUT ENTERPRISE
REGION CORPORATION
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2023**

NOTE C - OTHER FEDERAL ASSISTANCE

Southeastern Connecticut Enterprise Region Corporation did not receive any non-cash assistance, or other federal assistance in the form of loan guarantees or insurance.

NOTE D - CALCULATION OF FEDERAL ASSISTANCE

	Regional Revolving Cares Loans 01-79-73018
As of June 30, 2023:	
Carrying amount of loans	\$ 1,271,825
Cash and certificate of deposit	643,112
Administrative expenses for fiscal year	48,076
Federal Assistance for fiscal year	<u>\$ 1,963,013</u>

**SOUTHEASTERN CONNECTICUT ENTERPRISE
REGION CORPORATION
SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2023**

SECTION I – SUMMARY OF AUDITORS’ RESULTS

FINANCIAL STATEMENTS

Type of auditors’ report issued:

Unmodified

Internal control over financial reporting:

☐ Material weakness(es) identified?

_____ Yes ✓ No

☐ Significant deficiency(ies) identified?

_____ Yes ✓ None reported

Noncompliance material to financial statements noted?

_____ Yes ✓ No

FEDERAL AWARDS

Internal control over major programs:

☐ Material weakness(es) identified?

_____ Yes ✓ No

☐ Significant deficiency(ies) identified?

_____ Yes ✓ None reported

Type of auditors’ report issued on compliance for major programs:

Unmodified

Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance

_____ Yes ✓ No

Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program</u>	<u>Expenditures</u>	<u>Federal Assistance</u>
11.307	Economic Adjustment Assistance, Sudden and Severe Economic Dislocation Implementation Grant	\$2,269,152	\$2,269,152

Auditee qualified as low-risk auditee?

✓ Yes

_____ No

Dollar threshold used to distinguish between Type A and Type B program:

\$750,000

**SOUTHEASTERN CONNECTICUT ENTERPRISE
REGION CORPORATION
SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2023**

**SECTION II – SUMMARY OF FINDINGS RELATED TO FINANCIAL STATEMENTS
REQUIRED UNDER GENERALLY ACCEPTED *GOVERNMENT
AUDITING STANDARDS***

- We issued a report dated November 13, 2023 on compliance and on internal control over financial reporting based on an audit of financial statements performed in accordance with *Government Auditing Standards*.
- Our report on compliance indicated no reportable instances of noncompliance.
- Our report on internal control over financial reporting disclosed no material weaknesses.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

- There were no findings or questioned costs reported.

**SOUTHEASTERN CONNECTICUT ENTERPRISE
REGION CORPORATION
SUMMARY SCHEDULE OF THE STATUS OF
PRIOR FEDERAL AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2023**

PRIOR YEAR AUDIT FINDINGS RESOLVED

None

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR
STATE PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY THE STATE SINGLE AUDIT ACT**

To the Board of Directors of
Southeastern Connecticut Enterprise Region Corporation
Groton, Connecticut

REPORT ON COMPLIANCE FOR EACH MAJOR STATE PROGRAM

Opinion on Each Major State Program

We have audited Southeastern Connecticut Enterprise Region Corporation's (seCTer) compliance with the types of compliance requirements identified as a subject to audit in the *Office of Policy and Management's Compliance Supplement* that could have a direct and material effect on each of seCTer's major state programs for the year ended June 30, 2023. SeCTer's major state programs are identified in the summary of auditors' results section of the accompanying schedule of state findings and questioned costs.

In our opinion, seCTer complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major state programs for the year ended June 30, 2023.

Basis for Opinion on Each Major State Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States; and the State Single Audit Act (C.G.S. Sections 4-230 to 4-236). Our responsibilities under those standards and the State Single Audit Act are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of seCTer and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major state program. Our audit does not provide a legal determination of seCTer's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable seCTer's state programs.

Auditors' Responsibility for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on seCTer's compliance based on our audit. 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 GAAS, *Government Auditing Standards*, and the State Single Audit will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Noncompliance with the compliance requirements referred to above 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 on compliance about seCTer's compliance with the requirements of each major state program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the State Single Audit Act, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding seCTer's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of seCTer's 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 in accordance with the State Single Audit Act, but not for the purpose of expressing an opinion on the effectiveness of seCTer's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

REPORT ON INTERNAL CONTROL OVER COMPLIANCE

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a state program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a state program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all

deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this 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 State Single Audit Act. Accordingly, this report is not suitable for any other purpose.

Hoyt, Filippetti & Malachuk, LLC

Groton, Connecticut

November 13, 2023

**SOUTHEASTERN CONNECTICUT ENTERPRISE
REGION CORPORATION
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 2023**

<u>State Grantor/Program Title</u>	<u>State Grant Program Core-CT Number</u>	<u>Passed Through to Subrecipients</u>	<u>Grant Expenditures</u>
DEPARTMENT OF ECONOMIC AND COMMUNITY DEVELOPMENT			
Direct:			
Procurement Technical Assistance Program (AKA APEX Accelerator Program)	12034-ECD46000-40221-099	\$ -	\$ 317,828
Support Connecticut Small Business Grant Program	12060-ECD46200-35497	57,280	137,306
Total direct:		57,280	455,134
Indirect:			
Passed through from the University of Connecticut Connecticut Small Business Development Center	16ECD0002MU	-	26,025
Passed through from the CDP Connecticut Loan Fund, Inc. Small Business Boost Fund	12052-ECD46000-43516	-	742,625
Total indirect		-	768,650
Total State Awards		<u>\$ 57,280</u>	<u>\$ 1,223,784</u>

The accompanying note is an integral part of this schedule.

**SOUTHEASTERN CONNECTICUT ENTERPRISE
REGION CORPORATION
NOTES TO SCHEDULE OF EXPENDITURES OF
STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 2023**

NOTE A - ACCOUNTING BASIS

BASIC FINANCIAL STATEMENTS

The accounting policies of Southeastern Connecticut Enterprise Region (seCTer) conform to accounting principles generally accepted in the United States of America as applicable to nonprofit organizations.

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE

The accompanying schedule of expenditures of state financial assistance has been prepared on the accrual basis consistent with the preparation of the basic financial statements. Information included in the schedule of expenditures of state financial assistance is presented in accordance with regulations established by the State of Connecticut, Office of Policy and Management.

For cost reimbursement awards, revenues are recognized to the extent of expenditures. Expenditures have been recognized to the extent the related obligation was incurred within the applicable grant period and liquidated within 90 days after the end of the grant period.

For performance-based awards, revenues are recognized to the extent of performance achieved during the period.

NOTE B - SUBRECIPIENTS

The following entities were subrecipients of seCTer's Support Connecticut Small Business Grant Program (CORE-CT # 12060-ECD46200-35497) for the year ended June 30, 2023:

	Amount
Sustainable Planet, LLC	\$ 20,000
Myrcene Ale Company, LLC	18,780
860Kombucha, LLC	18,500
	<u>\$ 57,280</u>

**SOUTHEASTERN CONNECTICUT ENTERPRISE
REGION CORPORATION
SCHEDULE OF STATE FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2023**

SECTION I – SUMMARY OF AUDITORS’ RESULTS

FINANCIAL STATEMENTS

Type of auditors’ report issued:

Unmodified

Internal control over financial reporting:

☐ Material weakness(es) identified?

_____ Yes ✓ No

☐ Significant deficiency(ies) identified?

_____ Yes ✓ None reported

Noncompliance material to financial statements noted?

_____ Yes ✓ No

STATE FINANCIAL ASSISTANCE

Internal control over major programs:

☐ Material weakness(es) identified?

_____ Yes ✓ No

☐ Significant deficiency(ies) identified?

_____ Yes ✓ None reported

Type of auditors’ report issued on compliance for major programs:

Unmodified

Any audit findings disclosed that are required to be reported
in accordance with Section 4-236-24 of the Regulations to the State
Single Audit Act?

_____ Yes ✓ No

The following schedule reflects the major programs included in the audit:

<i>State Grantor/Program</i>	<i>State Grant Program Identification Number</i>	<i>Expenditures</i>
Department of Economic and Community Development:		
Support Connecticut Small Business Grant Program	12060-ECD46200-35497	\$ 137,306
CDP Connecticut Loan Fund, Inc. Small Business Boost Fund	12052-ECD46000-43516	\$742,625
Dollar threshold used to distinguish between Type A and Type B program:		<u>\$200,000</u>

**SOUTHEASTERN CONNECTICUT ENTERPRISE
REGION CORPORATION
SCHEDULE OF STATE FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2023**

**SECTION II— SUMMARY OF FINDINGS RELATED TO FINANCIAL
STATEMENTS REQUIRED UNDER *GOVERNMENT AUDITING
STANDARDS***

- We issued a report dated November 13, 2023 on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with *Government Auditing Standards*.
- Our report on compliance indicated no reportable instances of noncompliance.
- Our report on internal control over financial reporting disclosed no material weaknesses.

**SECTION III – FINDINGS AND QUESTIONED COSTS RELATING TO STATE
FINANCIAL ASSISTANCE**

None

**SOUTHEASTERN CONNECTICUT ENTERPRISE
REGION CORPORATION
SUMMARY SCHEDULE OF THE STATUS OF
PRIOR STATE AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2023**

PRIOR YEAR AUDIT FINDINGS RESOLVED

None

TOWN OF WATERFORD
GENERAL FUND
2025-2026 PROPOSED BUDGET

DEPT/AGENCY: 10114 CONSERVATION COMMISSION

LINE ITEM	DESCRIPTION	2023-2024 ACTUAL EXPENDED	2024-2025 RTM APPROP.	2024-2025 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND & ENCUMB AS OF 1/1/25	2025-2026 DEPT/ AGENCY REQUEST	2025-2026 APPROVED BD/COMM	Department Request \$ Increase	Department Request % Increase	2025-2026 BD OF SELECTMEN APPROVED	BOS Approved \$ Increase	BOS Approved % Increase
SERVICES												
52010	ADVERTISING	1,069	1,500		1,324	1,500	1,500	0	0.00%	1,500	0	0.00%
52020	POSTAGE	112	125		50	125	125	0	0.00%	125	0	0.00%
52030	PROFESSIONAL SERVICES	0	3,500		0	3,500	3,500	0	0.00%	3,500	0	0.00%
52031	PLANNING SERVICES	7,804	12,000		0	12,000	12,000	0	0.00%	12,000	0	0.00%
52050	DUES, CONF. & EDUC.	295	600		330	600	600	0	0.00%	600	0	0.00%
52060	PRINTING	0	25		0	25	25	0	0.00%	25	0	0.00%
	SUBTOTAL	9,280	17,750	0	1,704	17,750	17,750	0	0.00%	17,750	0	0.00%
MATERIALS & SUPPLIES												
53020	OTHER SUPPLIES	191	500		0	500	500	0	0.00%	500	0	0.00%
	SUBTOTAL	191	500	0	0	500	500	0	0.00%	500	0	0.00%
	DEPARTMENT TOTAL	9,471	18,250	0	1,704	18,250	18,250	0	0.00%	18,250	0	0.00%

**TOWN OF WATERFORD
FY2026 BUDGET REQUEST
DEPARTMENT: CONSERVATION COMMISSION**



BUDGET FUNCTION

The Waterford Conservation Commission serves as the Inland Wetlands Agency; reviewing applications, issuing permits and enforcing activities affecting inland wetlands and watercourses in accordance with the Waterford Inland Wetlands and Watercourses regulations and CT General Statute's 22a-36 through 22a-45. The Conservation Commission also carries out the statutory responsibilities of a municipal Conservation Commission, maintaining a survey of natural resources, reviewing land use proposals and making recommendations to other Boards and Agencies on natural resource identification and protection, and Open Space preservation.

The Conservation Commission conducted 18 regularly scheduled meetings and 1 special meeting in FY 2023/24 and rendered decisions on 13 applications to conduct activities in and adjacent to inland wetlands and watercourses. Inland Wetland permits authorized the permanent loss of 0.018 acres of wetland, and the temporary disturbance of 0.002 acres of wetlands which are required to be restored following completion of construction. Mitigation for the permanent wetland disturbance was required and consists of creation of 0.039 acres of wetland on the project site.

MEMBERS

Richard Muckle, Chair
Tali Maidelis, Secretary
David Lersch
Geneva Renegar
Wade Thomas
Matthew Keatley
Keith Kriet

ALTERNATES

Ivy Plis
Matthew Shea
1 vacancy

**TOWN OF WATERFORD
FY2026 BUDGET REQUEST
DEPARTMENT: CONSERVATION COMMISSION**



FEES

FEES – Application Fees Generated from Inland Wetland Permit Applications

<u>Fiscal Year</u>	<u>Total Fees Collected</u>
FY 2020/2021	\$ 800
FY 2021/2022	\$ 700
FY 2022/2023	\$ 1,600
FY 2023/2024	\$ 1,050
FY 2024/2025 – 4 months	\$ 50

The Waterford Conservation Commission requires an additional fee when public hearings are required. The fee off-sets the cost for publishing the two legal notices of public hearing required by State statute.

TOWN OF WATERFORD
FY2026 BUDGET REQUEST
DEPARTMENT: CONSERVATION COMMISSION



BUDGET SUMMARY

CONSERVATION COMMISSION: Proposed Fiscal Year 2026	
SERVICES:	
10114-52010-101-010-14-00-52 ADVERTISING	1,500
10114-52020-101-010-14-00-52 POSTAGE	125
10114-52030-101-010-14-00-52 PROFESSIONAL FEES	3,500
10114-52031-101-010-14-00-52 PLANNING SERVICES	12,000
10114-52050-101-010-14-00-52 DUES, CONFERENCES & EDUCATION	600
10114-52060-101-010-14-00-52 PRINTING	25

TOTAL	17,750
MATERIALS & SUPPLIES:	
10114-53020-101-010-14-00-53 OTHER SUPPLIES	500

TOTAL	500

TOTAL	18,250

Advertising Line 10114-52010

\$ 1,800 Requested

The advertising account covers the cost of all legal notice requirements required by State statute. This includes publication of notices of public hearings, enforcement orders and notices of decision on all Commission inland wetland agency actions. Advertisements for public hearings and decisions of the Commission are required to be published in a newspaper having general circulation in Waterford. To off-set publication costs, the Commission requires an additional fee of \$400.00 when a public hearing is required for the legal notices. The costs for legal notices of decision placed in The Day newspaper for FY 2023/2024 were \$1,069.36. The requested budget amount is consistent with that approved for the FY 2024/25 budget.

TOWN OF WATERFORD
FY2026 BUDGET REQUEST
DEPARTMENT: CONSERVATION COMMISSION



Postage Line 10114-52020

\$ 125 Requested

Postage expenditures include certified letter mailings required for notice of Commission decisions on applications and for enforcement proceedings, correspondence to Town residents, and referrals to municipal, State and Federal agencies. The requested budget amount is consistent with that approved for the FY 2024/25 budget.

Professional Services Line 10114-52030

\$ 3,500 Requested

The professional services account is used to obtain professional technical reviews, retain expert witnesses, chemical laboratory analyses and other professional technical assistance unavailable at the municipal or State level that are required to conduct the duties of the inland wetlands agency and the Conservation Commission. These services may include assisting the Commission with technical expert reviews of application documents, investigating complaints of wetland, soil or water quality impacts, documenting violations of the inland wetlands and watercourses regulations, providing expert testimony in court proceedings, or assisting the Commission in preparing natural resource surveys.

To carry out the responsibilities of the Inland Wetland and Watercourses Act, it is critical that the Commission have the ability to retain expert witnesses for determination of impacts to wetlands and watercourses in order to reach and maintain defensible decisions. Court case law has established that the finding of adverse impacts and justification for conditions of approval requires technical expertise and expert evidence in the application record. The Commission uses the expertise of staff members, and regional and state technical offices when available, however specific technical expertise may be required during the application process within a limited time frame. Having sufficient funding available to procure services when expert review is needed is essential in consideration of the strict time frames established by State Statute for rendering decisions on inland wetland applications.

The fee schedule for Inland Wetland permit applications allows the Commission to charge the applicant for third party expert reviews and technical evaluations deemed necessary to assist in the review of complex permit applications. However, the Commission continues to require funds for obtaining professional expertise on items other than those duties associated with complex permit applications.

Expenditures under this item are difficult to predict and are related to the number and complexity of permit applications, public hearings, enforcement proceedings and technical needs of the Commission. The requested amount will fund an estimated 25 -35 hours of professional service at a rate of \$100 - \$150/hr.

The requested budget amount is consistent with that approved for the FY 2024/25 budget.

TOWN OF WATERFORD FY2026 BUDGET REQUEST



DEPARTMENT: CONSERVATION COMMISSION

Planning Services Line 10114-52031

\$ 12,000 Requested

The Conservation Commission conducts a water quality monitoring program of freshwater streams and ponds in Waterford. Samples are collected at 30 locations in the early summer and late fall of a calendar year to track water quality over the growing season and monitor changes in quality over time. Sampling is conducted on Jordan Brook, Nevins Brook, Fenger Brook, Hunts Brook, Stony Brook, Oil Mill Brook and its tributaries, Millstone (Beebe) Brook, Green Swamp Brook and a tributary stream to Goshen Cove. Water quality parameters monitored include total coliform, e. coli and enterococci bacteria, temperature, pH, and nutrient loadings from nitrogen compounds and phosphorus.

The surface water quality monitoring program has been conducted for the past 24 years by the Conservation Commission and has generated comprehensive data on the quality of the town's water resources. This data is used to evaluate potential impacts of land development on stream health and to track changes in water chemistry over time. It also provides a scientific basis for the Conservation Commission to establish required levels of stormwater treatment for development proposals, and water quality mitigation goals for enforcement proceedings.

Jordan Brook, Oil Mill Brook and Stony Brook support native trout and high quality waters. Habitat requirements for these fisheries include cool, oxygenated waters with suitable substrate conditions to provide food and aquatic habitat. Alteration of adjacent lands, loss of vegetative cover, soil erosion, flow alterations, septic system discharges and stormwater run-off can adversely impact the biological conditions of these watercourses. The monitored temperature, nitrogen and phosphorus levels in these streams continue to indicate high quality surface waters.

The 2022 State of Connecticut Integrated Water Quality Report, submitted by CT DEEP to the EPA, identifies Alewife Cove, Jordan Cove, and areas of Niantic Bay and the Niantic River as impaired estuaries that do not fully support designated uses of habitat for fish and other aquatic wildlife. Fenger Brook is listed as not supporting designated uses for aquatic life and recreation. The section of Hunts Brook downstream of the Miller Pond dam is listed as not supporting fish and aquatic life habitat. The lower reach of Stony Brook south of Route 1 is listed as impaired for recreational use due to bacteria. The State is developing restoration policies to improve water quality and habitat of impaired waters.

The Commission continues to monitor bacteria, nitrogen and phosphorus levels in stream reaches that discharge to Alewife Cove, Jordan Cove, and the Niantic River, including Hunts Brook, Fenger Brook and Stony Brook. This long-term water quality monitoring is a critical part of the natural resource inventory work the Commission conducts and allows tracking of trends in water quality from land use changes and provides an indication of where water quality may be affected. Town staff conducts the sampling to minimize costs. Cost variations are linked to the number of water samples collected.

The requested budget amount is consistent with that approved in the previous fiscal year.

**TOWN OF WATERFORD
FY2026 BUDGET REQUEST
DEPARTMENT: CONSERVATION COMMISSION**



Dues, Conferences and Education Line 10114-52050

\$ 600 Requested

Expenditures from this line item include membership dues, commission and staff training, attendance at seminars and workshops. The Connecticut Inland Wetlands and Watercourses Act [CGS 22a-36 - 22a-45a] recommends members of inland wetland agency complete a comprehensive training program developed by the CT DEEP. Commissioners also attend environmental education conferences and legal seminars regarding inland wetlands to keep informed of changes to State Statute or case law affecting application review practices, public hearing records and decision-making for Inland Wetlands and Watercourse Regulations application. The Commission satisfies the minimum required training recommended by CT DEEP for inland wetlands agencies.

The Commission is requesting the same amount for this item as approved in the previous fiscal year to maintain the level of training of its members and staff.

Printing Line 10114-52060

\$ 25 Requested

Expenditures under this line item include printing of oversized documents, maps and colored copies, which cannot be printed or are unavailable at Town facilities. As a result of changes in court procedures, some printing funds may be necessary to reproduce, in paper or digital format, large documents and files. The amount requested under this line item is the same as approved in the previous fiscal year.

Other Supplies Line 10114-53020

\$ 500 Requested

Funds in this account are used to purchase and maintain environmental testing/monitoring equipment, safety equipment, survey flagging, and Conservation Easement and Non-Encroachment Boundary Line markers for field markings. This equipment allows the Conservation Commission with its professional staff to perform wetland identification, water testing, natural resource inventory and conservation easement boundary marking that would otherwise require contracting for outside professional services.

The amount requested under this line item is the same as approved in the previous fiscal year.

TOWN OF WATERFORD

FY2026 BUDGET REQUEST

DEPARTMENT: CONSERVATION COMMISSION



Conservation Commission Development Commission 5 Year History of Expenditures										
	FY2024 ORIGINAL BUDGET	FY2024 ACTUAL	FY2023 ORIGINAL BUDGET	FY2023 ACTUAL	FY2022 ORIGINAL BUDGET	FY2022 ACTUAL	FY2021 ORIGINAL BUDGET	FY2021 ACTUAL	FY2020 ORIGINAL BUDGET	FY2020 ACTUAL
CONSERVATION COMMISSION										
SERVICES:										
10114-52010-101-010-13-00-52 ADVERTISING	1,500	1,069	1,500	1,599	1,500	1,105	1,500	989	1,500	902
10114-52020-101-010-13-00-52 POSTAGE	125	112	125	112	125	84	125	106	125	104
10114-52030-101-010-13-00-52 PROFESSIONAL FEES	3,500	-	3,500	-	3,500	-	3,500	3,500	3,500	3,500
10114-52031-101-010-13-00-52 PLANNING SERVICES	12,000	7,804	12,000	6,278	12,000	6,357	12,000	12,000	12,000	12,000
10114-52050-101-010-13-00-52 DUES, CONFERENCES & EDUCATION	600	295	600	315	600	275	600	295	600	455
10114-52060-101-010-13-00-52 PRINTING	25	-	25	-	25	-	25	-	25	-
Total SERVICES	17,750	9,280	17,750	8,304	17,750	7,821	17,750	16,890	17,750	16,961
MATERIALS & SUPPLIES:										
10110-53020-101-010-10-00-53 OTHER SUPPLIES	500	0	500	253	500	0	500	386	500	8
Total MATERIALS & SUPPLIES	500	0	500	253	500	0	500	386	500	8
TOTAL	18,250	9,280	18,250	8,557	18,250	7,821	18,250	17,256	18,250	16,969

CONSERVATION COMMISSION: Proposed Fiscal Year 2026**SERVICES:**

10114-52010-101-010-14-00-52 ADVERTISING	1,500
10114-52020-101-010-14-00-52 POSTAGE	125
10114-52030-101-010-14-00-52 PROFESSIONAL FEES	3,500
10114-52031-101-010-14-00-52 PLANNING SERVICES	12,000
10114-52050-101-010-14-00-52 DUES, CONFERENCES & EDUCATION	600
10114-52060-101-010-14-00-52 PRINTING	25

TOTAL	17,750
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MATERIALS & SUPPLIES:

10114-53020-101-010-14-00-53 OTHER SUPPLIES	500

TOTAL	500
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TOTAL	18,250
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MEETING MINUTES

Conservation Commission
October 10 2024, 6:30 p.m.
Auditorium, Waterford Town Hall

RECEIVED FOR RECORD
WATERFORD, CT
2024 OCT 15 1 P 201
ATTEST: *Richard Muckle*
TOWN CLERK

Members Present: Matthew Keatley, David Lersch, Tali Maidelis, Chairman Richard Muckle, Wade Thomas
Members Absent: Keith Kriet (notified), Geneva Renegar (notified)
Alternates Present: Ivy Plis
Alternates Absent: Matthew Shea, (1 Vacancy)
Staff Present: Maureen FitzGerald, Environmental Planner; Kim Powell, Recording Secretary

1. CALL TO ORDER

The meeting was called to order by Chairman Muckle at 6:31p.m. I. Plis was seated for K. Kriet

2. APPROVAL OF MEETING MINUTES

Motion: Made by T. Maidelis seconded by W. Thomas to approve the September 26, 2024 meeting minutes.

Vote: 5-0-1 [D. Lersch abstained]

3. NEW APPLICATIONS

There were none.

4. APPLICATION REVIEW

C-24-09 - 234 Bloomingdale Rd, Quaker Hill: New Residential Construction; Integrity Properties, Applicant; Michael Jezierski, Owner; CLA Engineers, Agent

The applicant's agent requested this item be tabled to allow time to respond to staff comments.

5. VIOLATIONS

12 Perkins Farm Road: Revised Consent Order signed and returned. Corrective work to be completed in 60 days

Staff noted the consent order was signed by the property owners and returned on October 1, 2024.

6. CORRESPONDENCE

Commissioners were reminded to notify staff if they plan to attend the CACIWC Annual Conference so registrations can be submitted at the discounted rate. Commissioner Muckle noted he would like to be registered for the conference.

D. Lersch invited members of the Commission to attend the Waterford Land Trust Annual Meeting on October 26, 2024 at 2:00 p.m. in the Stacy Barn. A guest speaker will be discussing forested habitat for birds.

7. OTHER BUSINESS

2025 Conservation Commission Meeting Schedule

Motion: Made by T. Maidelis seconded by I. Plis to approve the meeting schedule for 2025.

Vote: 6-0

2023-2024 Draft Annual Report

Staff presented the Draft Annual Report and explained the water sampling graphs in the report. Water monitoring efforts have proven to be valuable for the Commission when reviewing permits prior to approval and to enforce regulations.

Staff will prepare the 2025-2026 Annual Budget for Commission review at the next meeting. The budget is due to Board of Finance November 1, 2024.

Motion: Made by T. Maidelis seconded by W. Thomas to accept the draft annual report and staff to forward the final annual report to the Board of Finance.

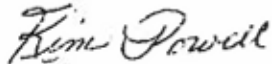
Vote: 6-0

8. ADJOURNMENT

Motion: Made by T. Maidelis seconded by I. Plis to adjourn.

Vote: 6-0 Meeting was adjourned at 6:57 p.m.

Respectfully Submitted,

A handwritten signature in cursive script that reads "Kim Powell".

Kim Powell, Recording Secretary

TOWN OF WATERFORD
GENERAL FUND
2025-2026 PROPOSED BUDGET

DEPT/AGENCY:

10110

PLANNING & ZONING COMMISSION

LINE ITEM	DESCRIPTION	2023-2024 ACTUAL EXPENDED	2024-2025 RTM APPROP.	2024-2025 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND & ENCUMB AS OF 1/1/25	2025-2026 DEPT/ AGENCY REQUEST	2025-2026 APPROVED BD/COMM	Department Request \$ Increase	Department Request % Increase	2025-2026 BD OF SELECTMEN APPROVED	BOS Approved \$ Increase	BOS Approved % Increase
PERSONNEL COSTS												
51110	ADMINISTRATION	107,362	110,470		55,746	110,469	110,469	(11)	0.00%	110,469	(11)	0.00%
51120	INSPECTION	288,459	302,919		155,613	310,491	310,491	7,572	2.50%	310,491	7,572	2.50%
51210	CLERICAL/TECHNICAL	160,035	166,362		85,580	171,570	171,570	5,208	3.13%	171,570	5,208	3.13%
51810	OVERTIME	1,750	6,164		1,090	6,164	6,164	0	0.00%	6,164	0	0.00%
51910	FRINGE BENEFITS	2,532	4,594		2,431	2,955	2,955	(1,639)	-35.68%	2,955	(1,639)	-35.68%
51920	F.I.C.A	39,789	44,822		20,865	45,791	45,791	969	2.16%	45,791	969	2.16%
	SUBTOTAL	599,927	635,331	0	321,325	647,440	647,440	12,109	1.91%	647,440	12,109	1.91%
SERVICES												
52010	ADVERTISING	2,740	4,000		2,010	4,000	4,000	0	0.00%	4,000	0	0.00%
52020	POSTAGE	281	450		125	450	450	0	0.00%	450	0	0.00%
52030	PROFESSIONAL FEES	42,205	20,000		19,999	20,000	20,000	0	0.00%	20,000	0	0.00%
52040	SERVICE CONT. & REPAIR	6,461	16,172		16,154	16,172	16,172	0	0.00%	16,172	0	0.00%
52050	DUES, CONF. & EDUCATION	3,491	6,380		3,762	3,260	3,260	(3,120)	-48.90%	3,260	(3,120)	-48.90%
52060	PRINTING	139	450		223	450	450	0	0.00%	450	0	0.00%
52070	REIMBURSABLE EXPENSE	0	200		0	200	200	0	0.00%	200	0	0.00%
	SUBTOTAL	1,010	47,652	0	42,273	44,532	44,532	(3,120)	-6.55%	44,532	(3,120)	-6.55%
MATERIALS & SUPPLIES												
53010	OFFICE SUPPLIES	1,208	2,750		429	2,450	2,450	(300)	-10.91%	2,450	(300)	-10.91%
53090	FUELS & LUBRICANTS	563	810		304	594	594	(216)	-26.67%	594	(216)	-26.67%
	SUBTOTAL	1,771	3,560	0	733	3,044	3,044	(516)	-14.49%	3,044	(516)	-14.49%
OFFICE EQUIPMENT												
54060	OFFICE FURNITURE & EQUIP.	272	0			0	0	0	0.00%	0	0	0.00%
	SUBTOTAL	272	0	0	0	0	0	0	0.00%	0	0	0.00%
	DEPARTMENT TOTAL	602,980	686,543	0	364,331	695,016	695,016	8,473	1.23%	695,016	8,473	1.23%

TOWN OF WATERFORD
FY2026 BUDGET REQUEST
DEPARTMENT: Planning and Zoning Commission



BUDGET FUNCTION

The Waterford Planning and Zoning Commission budget includes the cost of Commission services, such as land use application reviews, long-range planning, and maintaining and enforcing Waterford's zoning and subdivision regulations. The Commission provides staff for all land use and economic development services in Waterford. The Planning staff provide expertise and assistance to the Board of Selectmen, RTM, and other agencies in Waterford and beyond concerning land use and economic development opportunities in Town.

This budget also includes funds for professional services and technical support that address town-wide needs. Grant writing and project management services are all funded in this budget.

This budget proposal represents a **1.23 %** increase over the FY25 approved budget.

MEMBERS

Gregory Massad, Chair
Timothy Bleasdale
Karen Barnett
Timothy Conderino
Victor Ebersole

ALTERNATES

Doris Crum
Joseph DiBuono

TOWN OF WATERFORD
FY2026 BUDGET REQUEST
DEPARTMENT: Planning and Zoning Commission



LOOKING AHEAD

Capital Projects - Document Scanning

The Planning Department in partnership with the Building Department (the Departments) will be undertaking a project to scan all Planning and Building related documents. It is estimated that there are over 1 million documents including large maps of various sizes, letter, legal and 11X17 sized documents between the two Departments. The Departments have consulted with several companies who specialize in scanning and document management and have gotten estimates to scan their documents and create a document management system. Documents will be stored in cloud based servers and will be available to staff and the public through the town's website. This project will reduce the amount of paper documents that are stored in the Town Hall basement which will have the following benefits:

- Reducing the risk of loss due to fire or flooding
- Increasing government transparency through ease of access by the public
- Reduced staff time searching for paper files

This project has been submitted as a Capital Non-Recurring project for funding in FY-26/27.

Staffing

The Planning and Zoning Department is not anticipating changes to current staffing levels. It is the intent of the Department to maintain the existing staffing levels in order to deliver the expected level of services to Waterford residents and businesses and fulfill the duties of the Department.

**TOWN OF WATERFORD
FY2026 BUDGET REQUEST**

DEPARTMENT: Planning and Zoning Commission



BUDGET SUMMARY

PLANNING & ZONING COMMISSION: Proposed Fiscal Year 2026

PERSONNEL:

10110-51110-101-010-10-00-51 ADMINISTRATION	110,469
10110-51120-101-010-10-00-51 INSPECTION	310,491
10110-51210-101-010-10-00-51 CLERICAL AND TECHNICAL	171,570
10110-51810-101-010-10-00-51 OVERTIME	6,164
10110-51910-101-010-10-00-51 FRINGE BENEFITS	2,955
10110-51920-101-010-10-00-51 F.I.C.A.	45,791

TOTAL 647,440

SERVICES:

10110-52010-101-010-10-00-52 ADVERTISING	4,000
10110-52020-101-010-10-00-52 POSTAGE	450
10110-52030-101-010-10-00-52 PROFESSIONAL FEES	20,000
10110-52040-101-010-10-00-52 SERVICE CONT. AND REPAIRS	16,172
10110-52050-101-010-10-00-52 DUES, CONFERENCES & EDUCAT	3,260
10110-52060-101-010-10-00-52 PRINTING	450
10110-52070-101-010-10-00-52 REIMBURSABLE EXPENSES	200

TOTAL 44,532

MATERIALS & SUPPLIES:

10110-53010-101-010-10-00-53 OFFICE SUPPLIES	2,450
10110-53090-101-010-10-00-53 FUELS AND LUBRICANTS	594

TOTAL 3,044

OFFICE EQUIPMENT:

10110-54060-101-010-10-00-54 OFFICE EQUIPMENT	0
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TOTAL 0

TOTAL 695,016

TOWN OF WATERFORD
FY2026 BUDGET REQUEST
DEPARTMENT: Planning and Zoning Commission



Advertising Line 10110-52010



\$4,000 Requested

Legal advertisements are required for announcing public hearings and decisions. The Department pays for all advertising associated with applications. Applicants reimburse the Town for the cost of public hearing notices. Reimbursements generally offset 25% of total advertising expenditures each year.

The Commission also places and pays for required advertisements for projects it sponsors. The Commission publishes legal notices for commission-sponsored public hearings and provides notice for public meetings. In FY26, the Commission will continue working on adoption of updated sections of the Zoning Regulations. Updates will require paying for legal advertisements. Advertisements average \$200 each.

Postage Line 10110-52020

\$450 Requested

Postage is used for normal communications with applicants and the public, and for required certified/return receipt postage for decision letters and abatement orders. Postage funding is also required to support neighborhood mailings to alert people about specific planning initiatives that may affect them.

Professional Fees Line 10110-52030

\$20,000 Requested

Professional services are sought for projects that require specific expertise and technical capacity that exceed the typical job duties of the planning staff. The department provides the vast majority of planning services in-house. Certain projects require professional support. Examples include conducting property surveys, traffic impact analysis, market analysis, reviews of engineering design by professional engineers, software development and advanced GIS services. This line would also be used to hire professionals as needed to conduct reviews of development applications and matters before the Commission that are not paid for by applicants.

TOWN OF WATERFORD FY2026 BUDGET REQUEST



DEPARTMENT: Planning and Zoning Commission

Service Contracts and Repairs Line 10110-52040

\$16,172 Requested

Printer and Copier Contracts- \$3,964

The Department uses a large format plotter on a daily basis. This machine can scan, copy, and print large plans and is also used by the Assessor and Town Clerk. The plotter is subject to a \$2547 annual lease. The Department also leases a black and white copier which is used for the majority of printing. The Ricoh yearly lease is \$1,060, plus \$.00714 per copy. The Department budgets for 50,000 copies per year, which equates to \$357 in copies. The total cost of this service is \$1,417.

Annual GIS Parcel Mapping - \$10,000

Through a competitive bid process, Waterford awarded Tighe & Bond a contract to serve as an on-call provider and to complete annual parcel updates and web hosting for a public GIS interface. Parcel updates form the basis for the Assessor's data and for all permitting activity in the Town. The public GIS site is a platform that utilizes the updated parcel mapping and continues to provide staff and the public with information ranging from zoning to floodplain data. It is also an important tool for people reviewing properties for potential development.

Cellular Phone Plans - \$1,740

The Planning Director and field staff use three smartphones and one iPad tablet in the daily functions of their duties. Each phone and tablet requires a wireless plan to cover phone, text and data fees. The phone plans are \$41 per month. The iPad plan is \$22 per month. Each phone will cost \$492 per year to operate while the annual operational cost for the iPad is \$264. The total cost of cellular plans is \$1,740.

Software Licenses - \$468

The Department maintains a Survey Monkey membership. This service provides the ability to develop simple or complex surveys to support a variety of functions. Projects in FY26 that will benefit from having access to Survey Monkey include the Plan of Preservation, Conservation, and Development, the Economic Development Commission work, small business outreach, and department performance surveys. The cost is \$384 per year and provides flexibility in survey design.

Dues, Conferences and Education Line 10110-52050

\$3,260 Requested

Department staff are committed to maintaining professional certifications and keeping current with information and issues in the field of planning. Involvement with regional and national organizations, attending conferences and seeking opportunities to improve the technical skills of all department members supports high quality work product that benefits Waterford residents and business owners. Whenever possible, staff seeks out free educational opportunities. There are some instances where valuable educational opportunities are not free. Enabling staff to participate in these events generates positive returns for the town by exposing staff to new technical information, legal updates in the field and information about grants that may benefit Waterford.

TOWN OF WATERFORD

FY2026 BUDGET REQUEST

DEPARTMENT: Planning and Zoning Commission



American Planning Association (APA) & CT Chapter APA - \$1,100

The Department maintains membership in the American Planning Association for two staff members. APA membership is tiered based on salary. Currently the Planning Director and Planner maintain APA membership. American Planning Association staff members are also required to maintain membership in their State Chapters. The CT Chapter of the American Planning Association charges 35% of the national dues for membership. The total cost for membership dues is \$1,100.

American Institute of Certified Planners (AICP) - \$180

The Planning Director is required to maintain AICP (American Institute of Certified Planners) status as a condition of employment. Maintaining the AICP designation requires APA membership (listed above), State chapter membership (listed above), and AICP Dues. AICP Dues are \$180.

Conference attendance and continuing education are a critical aspect of professional development. Participating in conferences allows staff to meet continuing education requirements for professional certifications and to stay current on legal issues, emerging trends and technical skills related to their jobs. The following conference fees are included in this budget.

Southern New England Chapter of the American Planning Association (SNEAPA) Annual Conference - \$350

The SNEAPA annual conference provides planning staff with educational and networking opportunities in the immediate region. Attending conferences with peers from Connecticut and Southern New England towns helps staff learn about local projects and funding opportunities that benefit Waterford. Legislative updates and legal developments of the past year are presented at this conference, which helps staff stay current on important planning and zoning issues. The conference is also an opportunity to earn the required Certification Maintenance (CM) Credits toward the Planning Director's required AICP certification.

American Planning Association Annual Conference - \$450

The 2026 APA National Conference will be held in Detroit, Michigan. The conference draws professionals from planning and associated fields from around the country and the world and presents staff with the opportunity to learn firsthand about innovative planning, economic development and capital projects that could be applied in Waterford. The conference is also an opportunity to earn the required Certification Maintenance (CM) Credits toward the Planning Director's required AICP certification. The location of the conference changes annually. The APA also offers an online option which is \$450. In an effort to assess needs versus wants, the Planning Director will attend the virtual conference in FY26. By doing so the Planning Director will have the opportunity to earn the required CM Credits for their AICP certification at a significant cost savings to the Town. The Planning Director will look in future years to attend the national conference in person when it is in a location more proximate to Waterford in order to reduce costs.

Connecticut Association of Zoning Enforcement Officials (CAZEO) - \$360

CAZEO is the professional organization for the Zoning Official. During the 2021 Legislative Session, P.A. 21-29 was passed which requires that beginning on January 1, 2023 anyone appointed as a Zoning Enforcement Official must be certified and maintain their certification. CT Zoning Enforcement Official

TOWN OF WATERFORD FY2026 BUDGET REQUEST



DEPARTMENT: Planning and Zoning Commission

Certification is required in Waterford's job description for the Zoning Official. CAZEO membership costs \$150 per year. Maintenance of CZEO status requires attendance at 7 meetings annually which cost \$30.00 each.

Association of State Floodplain Managers (ASFPM)/Connecticut Association of Floodplain Managers (CAFM) - \$320

The Zoning Official acts as Waterford's Floodplain Administrator. The Floodplain Administrator is responsible for ensuring the Town's compliance with the requirements of the National Flood Insurance Program (NFIP). Compliance with the NFIP enables Waterford property owners to purchase flood insurance. Annual membership in the ASFPM is \$180. Annual membership in the CAFM is \$65. Annual CAFM conference registration is \$75.

Northeastern Arc Users Group (NEARC) Conference - \$0

NEARC is an organization formed in 1986 to support GIS (Geographic Information System) users in the Northeast US. Waterford's Planner is responsible for managing, maintaining and upgrading GIS data for internal and public users. GIS technology is consistently evolving and it is important that Waterford's Planner maintain current knowledge of the field. In an effort to assess needs versus wants, the Planner will forgo attendance of the conference in FY26. Moving forward the Planner will attend the conference on every other year in order to reduce costs.

One-day training seminars - \$500

Throughout the course of the year, various training seminars are conducted by State, Federal and educational institutions. These training opportunities afford staff the opportunity to improve technical skills, learn about upcoming policies and laws and learn about grant opportunities and best practices from other communities and organizations that can benefit Waterford. Newly enacted State Legislation through Public Act 23-173 now requires that each member of the Planning and Zoning Commission complete four hours of training under the guidelines established by the State Office of Policy and Management. Trainings may be conducted as webinars or on-site. The trainings are typically one-time events; therefore, it is difficult to anticipate exact costs. Typically, these events range from \$30 to \$150 per attendee.

Printing Line 10110-52060

\$450 Requested

Funds are expended for printing oversized documents, reprinting of plans and studies, aerial photographs, posters and zoning maps. Color copies produced by the Town's printing service cost the Department \$.07/per copy. The Planning Department will continue to expand its efforts to engage the community in various planning projects. Part of the cost of public engagement includes printing flyers, maps, letters and postcards to send to residents and business owners.

TOWN OF WATERFORD FY2026 BUDGET REQUEST



DEPARTMENT: Planning and Zoning Commission

Reimbursable Expenses Line 10110-52070

\$200 Requested

This line covers reimbursements to commissioners and staff members for out-of-pocket expenses. Examples of expenses include parking fees at job-related meeting, mileage for travel to work-related events when a town vehicle is not available and materials for public outreach programs.

Office Supplies Line 10110-53010

\$2,450 Requested

The Department routinely purchases office supplies that are not included in the supply purchasing program managed in the Finance Department. Items the Department purchases from this line include recordable DVDs, thumb drives, display boards, and commissioner name plaques. The Department estimates that \$350 will be needed for the supplies listed above in FY26.

The Department maintains a desktop color printer for daily work. Color printing is required to produce documentation for violations, evidence for court proceedings and to print project-related maps and images for customers. The Department uses the Town printing services for bulk printing of flyers, postcards or other large jobs, but daily color printing is still necessary. Whenever possible, staff prints in black and white to avoid unnecessary use of the color printer. The estimated cost for color toner cartridges for use in the color printer is \$1,200. Plotter paper and ink cartridges for the large format copier is anticipated to cost \$900 in FY26.

Fuels and Lubricants Line 10110-53090

\$750 Requested

The Planning and Zoning Commission pays the fuel for two vehicles shared by staff including the Planning Director, Environmental Planner, Planner and Zoning Official. This budget also pays for fuel for a vehicle assigned to the Tax Assessor which is operated on a daily basis for field work. Vehicles from this department are also shared with other departments as requested. The Department estimates using approximately 271 Gallons at \$2.1918 per gallon. \$594 is requested.

Office Equipment Line 10110-54060

\$0 Requested

TOWN OF WATERFORD

FY2026 BUDGET REQUEST

DEPARTMENT: Planning and Zoning Commission



PLANNING DEPARTMENT 5 YEAR HISTORY OF EXPENDITURES										
	FY 2024 ORIGINAL BUDGET	FY 2024 ACTUAL	FY 2023 ORIGINAL BUDGET	FY 2023 ACTUAL	FY 2022 ORIGINAL BUDGET	FY 2022 ACTUAL	FY 2021 ORIGINAL BUDGET	FY 2021 ACTUAL	FY 2020 ORIGINAL BUDGET	FY 2020 ACTUAL
10110-51810-101-010-10-00-51 OVERTIME	6,184	1,750	6,184	1,421	5,139	2,168	4,910	1,907	5,253	1,819
10110-51910-101-010-10-00-51 FRINGE BENEFITS	6,838	2,631	7,955	803	7,705	3,813	6,687	5,268	5,687	4,119
10110-51920-101-010-10-00-51 F.I.C.A.	43,478	39,789	43,258	38,907	41,613	37,976	40,491	37,840	41,778	34,559
Total PERSONNEL	611,808	599,925	608,720	585,220	585,567	569,539	569,792	564,041	587,893	514,408
SERVICES:										
10110-52010-101-010-10-00-52 ADVERTISING	4,000	2,739	4,000	3,439	4,000	3,371	4,000	2,790	4,000	3,835
10110-52020-101-010-10-00-52 POSTAGE	450	280	450	343	450	388	450	436	450	504
10110-52030-101-010-10-00-52 PROFESSIONAL FEES	20,000	42,206	20,000	2,786	20,000	5,728	20,000	7,766	20,000	8,373
10110-52040-101-010-10-00-52 SERVICE CONT. AND REPAIRS	15,781	8,480	15,781	8,020	18,741	6,741	25,784	25,513	17,380	18,783
10110-52050-101-010-10-00-52 DUES, CONFERENCES & EDUCATION	3,521	3,490	3,371	2,848	2,721	3,195	4,396	3,427	4,100	2,877
10110-52060-101-010-10-00-52 PRINTING	450	139	450	250	450	187	450	240	450	29
10110-52070-101-010-10-00-52 REIMBURSABLE EXPENSES	200	-	200	0	200	0	200	0	200	0
Total SERVICES	44,402	55,313	44,252	17,686	44,582	18,610	55,260	40,172	46,580	32,201
MATERIALS & SUPPLIES:										
10110-53010-101-010-10-00-53 OFFICE SUPPLIES	2,750	1,207	2,750	2,343	2,750	1,732	2,750	2,479	2,750	2,898
10110-53090-101-010-10-00-53 FUELS AND LUBRICANTS	810	583	810	746	595	485	765	266	800	480
Total MATERIALS & SUPPLIES	3,560	1,770	3,560	3,089	3,345	2,197	3,515	2,745	3,550	3,178
OFFICE EQUIPMENT:										
10110-54060-101-010-10-00-54 OFFICE EQUIPMENT	1,440.00	272	1,440	0	1,440	108	700	288	730	741
Total OFFICE EQUIPMENT	1,440.00	272	1,440	0	1,440	108	700	288	730	741
TOTAL	661,210	657,280	657,972	605,977	634,914	591,454	629,267	607,244	638,753	550,528

**TOWN OF WATERFORD
PROPOSED REVENUE BY DEPARTMENT
GENERAL FUND
2025-2026 FISCAL YEAR**

All revenues from each department must be listed in the following categories. Please add any revenue lines that are not listed below.

DEPARTMENT: Planning

LINE ITEM	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 EXPECTED	2024-2025 YTD (11/05/24)	2025-2026 PROPOSED	VARIANCE
Alarm Monitoring						\$ -
Alarm Penalties						\$ -
Ambulance Subsidy						\$ -
Beach Admission Fees						\$ -
Benefit Assessments						\$ -
Bulky Waste Fees						\$ -
Conveyance Tax						\$ -
Copy Fees						\$ -
East Lyme Animal Control Fee						\$ -
Enhanced E 9-1-1						\$ -
Fines/Penalties						\$ -
Hazardous Household Waste						\$ -
Inspection Fees						\$ -
Interest/Lien Fees						\$ -
Inter-Municipal Revenues						\$ -
Miscellaneous						\$ -
Permitting/Licensing Fees	61,103	49,138	55,980	25,972	55,121	\$ (860)
Program/Registration Fees						\$ -
Recording Fees						\$ -
Regional Communications Fees						\$ -
Rentals						\$ -
Sale of Recyclables						\$ -
State Operational Grants						\$ -
Tipping Fees						\$ -
Versa Kart/Blue Box Purchases						\$ -
TOTALS	\$ 61,103	\$ 49,138	\$ 55,980	\$ 25,972	\$ 55,121	\$ (860)

TOWN OF WATERFORD
GENERAL FUND
2025-2026 PROPOSED BUDGET

10115 ZONING BOARD OF APPEALS

DEPT/AGENCY:

LINE ITEM	DESCRIPTION	2023-2024 ACTUAL EXPENDED	2024-2025 RTM APPROP.	2024-2025 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND & ENCUMB AS OF 1/1/25	2025-2026 DEPT/ AGENCY REQUEST	2025-2026 APPROVED BD/COMM	Department Request \$ Increase	Department Request % Increase	2025-2026 BD OF SELECTMEN APPROVED	BOS Approved \$ Increase	BOS Approved % Increase
SERVICES												
52010	ADVERTISING	1,463	3,700		2,960	3,700	3,700	0	0.00%	3,700	0	0.00%
52020	POSTAGE	67	160		31	160	160	0	0.00%	160	0	0.00%
52050	DUES, CONF. & EDUC.	80	400		0	400	400	0	0.00%	400	0	0.00%
	SUBTOTAL	1,610	4,260	0	2,991	4,260	4,260	0	0.00%	4,260	0	0.00%
MATERIALS & SUPPLIES												
53010	OFFICE SUPPLIES	0	50		0	50	50	0	0.00%	50	0	0.00%
	SUBTOTAL	0	50	0	0	50	50	0	0.00%	50	0	0.00%
	DEPARTMENT TOTAL	1,610	4,310	0	2,991	4,310	4,310	0	0.00%	4,310	0	0.00%

TOWN OF WATERFORD FY2026 BUDGET REQUEST Zoning Board of Appeals



BUDGET FUNCTION

The Zoning Board of Appeals has three primary functions, as defined in Connecticut State Statute:

- To hear and make decisions concerning requests to vary standards in the Waterford Zoning Regulations
- To hear appeals of decisions made by the Zoning Enforcement Officer
- To review certificates of location for motor vehicle uses, including dealer/repairer licenses

The following proposal represents 0% increase over the approved FY 25 budget.

MEMBERS

Cathy Gonyo, Chair
Anne Darling, Vice Chair
Michele Kripps
John Morgan
William Herzfeld

ALTERNATES

Jason Kohl
Greg Gallup

**TOWN OF WATERFORD
FY2026 BUDGET REQUEST
Zoning Board of Appeals**



BUDGET SUMMARY

ZONING BOARD OF APPEALS: Proposed Fiscal Year 2026

SERVICES:	
10115-52010-101-010-15-00-52 ADVERTISING	3,700
10115-52020-101-010-15-00-52 POSTAGE	160
10115-52050-101-010-15-00-52 DUES, CONFERENCES & EDUCAT	400
TOTAL	\$ 4,260
MATERIALS & SUPPLIES:	
10115-53010-101-010-15-00-53 OFFICE SUPPLIES	50
TOTAL	50
TOTAL	\$ 4,310

Advertising Line 10115-52010

\$ 3,700 Requested

The ZBA is required under the Connecticut General Statutes to advertise notice of public hearings and Board actions. The cost of each advertisement depends on the complexity of the actual applications. Average advertising costs for individual applications in the last five years ranged from \$215 to over \$600. Total annual advertising costs can vary significantly from year to year based on the number of applications the ZBA receives.

TOWN OF WATERFORD FY2026 BUDGET REQUEST Zoning Board of Appeals



Postage Line 10115-52020

\$ 160 Requested

All ZBA public hearing notices and actions are sent via certified mail to the applicants. Property owners and agents also receive these mailings. Each certified letter costs approximately \$6.75. The department has seen an increase in ZBA applications over the last several years. \$160.00 is requested, which matches the FY25 funding request.

Dues, Conferences, Education Line 10115-52050

\$ 400 Requested

Current and new ZBA members benefit from several educational opportunities throughout the fiscal year. The State of Connecticut offers a training seminar specifically targeted to ZBA members that is held annually in the spring. The CT Association of Zoning Enforcement Officers (CAZEO) hosts monthly meetings that address relevant topics and current issues in zoning practice. The annual CT Bar Association conference also typically includes sessions geared toward zoning practice and current legal matters. Access to these training opportunities helps ZBA members at all states of their service to the Town to maintain an understanding of relevant zoning issues. \$400 is requested in FY26.

Office Supplies Line 10115-53010

\$50 Requested

The ZBA historically maintains \$50 in this line to pay for items that are not supplied by the Planning Department or Finance Office. Board member name plates and updated Zoning Regulation binders are funded through this line.

TOWN OF WATERFORD

FY2026 BUDGET REQUEST

Zoning Board of Appeals



Zoning Board of Appeals 5 Year History of Expenditures										
	FY 2024 ORIGINAL BUDGET	FY 2024 ACUTAL	FY 2023 ORIGINAL BUDGET	FY 2023 ACUTAL	FY 2022 ORIGINAL BUDGET	FY 2022 ACUTAL	FY 2021 ORIGINAL BUDGET	FY 2021 ACUTAL	FY 2020 ORIGINAL BUDGET	FY 2020 ACUTAL
ZONING BOARD OF APPEALS										
SERVICES:										
10115-52010-101-010-15-00-52 ADVERTISING	3700	1462	3700	3343	3700	2667	3700	2908	3700	2406
10115-52020-101-010-15-00-52 POSTAGE	160	67	160	109	160	116	160	1555	160	53
10115-52050-101-010-15-00-52 DUES, CONFERENCES & EDUCATION	400	80	400	225	400	50	400	200	400	0
Total SERVICES	4260	1609	4260	3677	4260	2833	4260	4663	4260	2459
MATERIALS & SUPPLIES:										
10115-53010-101-010-15-00-53 OFFICE SUPPLIES	50	0	50	0	50	26	50	85	50	0
Total MATERIALS & SUPPLIES	50	0	50	0	50	26	50	85	50	0
TOTAL	4310	1609	4310	3677	4310	2859	4310	4748	4310	

ZONING BOARD OF APPEALS: Proposed Fiscal Year 2026

SERVICES:

10115-52010-101-010-15-00-52 ADVERTISING	3,700
10115-52020-101-010-15-00-52 POSTAGE	160
10115-52050-101-010-15-00-52 DUES, CONFERENCES & EDUCATION	400

TOTAL	\$ 4,260
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MATERIALS & SUPPLIES:

10115-53010-101-010-15-00-53 OFFICE SUPPLIES	50
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TOTAL	50
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TOTAL	\$ 4,310
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MINUTES

RECEIVED FOR RECORD
WATERFORD, CT

Zoning Board of Appeals
Waterford Town Hall

2024 NOV 13 A 9:21
November 6, 2024
5:30 PM

ATTEST: *D. J. Lewis*
TOWN CLERK

Members Present: Cathy Gonyo, Chairwoman, Anne Darling, Michelle Kripps, John Morgan
Members Absent: William Herzfeld
Alternates Present: Jason Kohl
Alternates Absent: Greg Gallup
Staff Present: Jonathan Mullen, Planning Director; Mark Wujtewicz, Planner; Wayne Scott, Zoning Official; Dawn Choisy, Recording Secretary
Also Present: Atty Robert Avena, Town Attorney

1. CALL TO ORDER AND APPOINTMENT OF ALTERNATES

Chairwoman Gonyo called the meeting to order at 5:30. J. Kohl was appointed to sit for W. Herzfeld.

2. APPROVAL OF MINUTES

MOTION: Motion made by J. Morgan, seconded by M. Kripps, to approve the minutes of the October 2, 2024 meeting as written.

VOTE: 3-0-2, C. Gonyo and J. Kohl abstaining.

3. OLD BUSINESS

Application #ZBA-24-4 - Appeal of A Beautiful Real Estate LLC, owner and applicant for property located at 14 Bella Vista Street, R-20 zone. Variances are requested from zoning regulations: Section 4.4.1 - front yard setback, 4.4.2 - side yard setback and 4.4.3 - rear yard setback as shown on plans titled "Zoning Location Survey" dated July 15, 2024.

A request to table this application until the December 4, 2024 ZBA meeting was received from the applicant's agent.

4. PUBLIC HEARING

Appeal #ZBA-24-5 - Appeal of the Zoning Official's Order to Discontinue dated September 12, 2024 issued for the placement of an unauthorized Recreational Camping Vehicle and other unauthorized uses being conducted in violation of the Town of Waterford Zoning Regulations on property located at 10 Shore Drive, Waterford. Appeal is taken by Alex Mironovas.

Chairwoman Gonyo opened the public hearing and read the following exhibits into the record:

EXHIBIT 1 - Application for Appeal of the Zoning Official's Decision dated 9/25/24
EXHIBIT 2 - email correspondence dated July 15, 2024 to Alex Mironovas from Wayne Scott
EXHIBIT 3 - Order to Discontinue dated 9/12/2024
EXHIBIT 4 - Legal ad run in the Day newspaper on 10/23/24 & 10/30/24
EXHIBIT 5 - email dated May 15, 2024 from Jonathan Mullen to Wayne Scott
(1 photo included)

- EXHIBIT 6 - Three photos of camper and boat trailer on site taken by W. Scott on 5/15/24
- EXHIBIT 7 - Two photos of camper and unassembled dock components taken by M. FitzGerald on 5/15/24
- EXHIBIT 8 - Three photos of camper and unassembled dock components taken by W. Scott on 7/19/24
- EXHIBIT 9 - email dated July 20, 2024 from Alex Mironovas to Wayne Scott, RE: Town of Waterford regulation regarding trailers & Recreational Camping Vehicles Not Permitted
- EXHIBIT 10 - Zoning Compliance Review dated 8/23/24
- EXHIBIT 11 - Three photos of camper and dock partially installed on site taken by W. Scott on 8/26/24
- EXHIBIT 12 - email contained 6 photos of activity over the weekend of August 25, 2024 at 10 Shore dr. (photos taken by neighbor, not included)
- EXHIBIT 13 - email from Wayne Scott to Kevin Zawoy dated August 29, 2024 Re: 10 Shore Drive Waterford CT dock permit inquiry
- EXHIBIT 14 - email dated August 29, 2024 from Wayne Scott to "Lisa R", RE: 10 Shore Drive 8/25/24
- EXHIBIT 15 - email dated September 11, 2024 from Alex Mironovas to Wayne Scott, Re: Town of Waterford regulation regarding Trailers & Recreational Camping Vehicles Not Permitted
- EXHIBIT 16 - email dated September 12, 2024 from Wayne Scott to Alex Mironovas RE: Town of Waterford regulation regarding Trailers & Recreational Camping Vehicles Not Permitted
- EXHIBIT 17 - email dated September 17, 2024 from Kathleen Perzanowski to Wayne Scott Subject: 10 Shore Drive, Waterford
- EXHIBIT 18 - email dated October 1, 2024 from Wayne Scott to Kathleen Perzanowski, Subject 10 Shore Drive, Waterford
- EXHIBIT 19 - Activity Log – 10 Shore Dr

W. Scott noted for the record that Exhibit 7 should state that the photographs taken by M. FitzGerald were taken on 7/15/24, not 5/15/24.

W. Scott reviewed Exhibit 19 (Activity Log) as well as the exhibits showing photos of the camper on the property. He noted that Section 3.9.4 of the Zoning Regulations states that a camper is not allowed on a property without there being a principal structure on the property. Section 3.20.3 of the Zoning Regulations allows the Zoning Official to issue a temporary Zoning Compliance Permit for the placement of a manufactured home or trailer on a property only in the circumstance where a building permit has been issued for the construction of the property owners own dwelling. There is currently no principal structure on the property, and there is no building permit in place for the construction of a new home. The property owner has applied for a building permit for a new home; however, it has not been approved because the submittal did not meet the zoning regulations.

Alex Mironovas addressed the Board, and stated that a permit for a new home on the site had been issued, but he does not know if it is still valid.

Attorney Avena asked Mr. Mironovas if a permit for the dock has been issued by DEEP. A. Mironovas replied that the original owner received a permit for the dock. It had expired and he is in communication with the DEEP to get a new permit.

Attorney Avena asked Mr. Mironovas if he received copies of the permits when he bought the property. A. Mironovas replied that the previous owner told him he had permits and gave him a bag of stuff.

Attorney Avena entered into the record as Exhibit 20 a print-out from the permitting software showing an expiration date for the new home permit of 5/24/2007. He stated that the new plans have not been approved.

A. Darling asked A. Mironovas why he did not move the trailer when he received the notice, and asked if he had a current building permit. A. Mironovas replied that the regulation does not say the permit has to be valid.

Attorney Avena asked if A. Mironovas was doing work under the old permit. A. Mironovas replied that he is doing landscaping on the site. Attorney Avena referred to an email sent to the Zoning Official (Exhibit 9) where A. Mironovas asked the Zoning Official for an exception to the regulations and issue a zoning permit for the trailer. A. Mironovas again said that the regulations don't say that the permit needs to be valid.

Chairwoman Gonyo stated that there is a reason rules are put in place, and noted that it has been established that the RV is on the site, and it has also been established that a building permit has not been issued for the property.

Attorney Avena submitted into the record as Exhibit 21 a Warranty Deed for the property.

A. Darling stated the she looked at the property and there are weeds all over and that it does not appear that there is any landscaping work being done as Mr. Mironovas has previously stated.

J. Morgan stated that the RV should just be moved.

W. Scott stated that the Order to Discontinue is also for the installation of the dock. He referred to Exhibit 17 in which DEEP stated that there is not a valid permit for the dock.

There being no further comments, the public hearing was closed at 7:00.

MOTION: Motion made by J. Morgan, seconded by A. Darling to add deliberation of Application #ZBA-24-5 to the agenda.

VOTE: 5-0

MOTION: Motion made by J. Kohl, seconded by J. Morgan, to uphold the Zoning Official's issuance of the Order to Discontinue.

VOTE: 5-0

5. NEW BUSINESS

- Draft 2025 meeting schedule

MOTION: Motion made by J. Kohl, seconded by A. Darling, to approve the 2025 meeting schedule as drafted.

VOTE: 5-0

- Draft 2023/2024 ZBA Annual Report

MOTION: Motion made by J. Morgan, seconded by A. Darling, to approve the 2023/2024 ZBA Annual Report as drafted.

VOTE: 5-0

- Draft 2026 ZBA Budget

MOTION: Motion made by J. Kohl, seconded by A. Darling, to approve the 2026 ZBA Budget as drafted.

VOTE: 5-0

6. CORRESPONDENCE

No correspondence was received.

7. ADJOURNMENT

MOTION: Motion made by J. Kohl, seconded by J. Morgan, to adjourn the meeting at 7:08.

VOTE: 5-0

Respectfully Submitted,


Dawn Choisy
Recording Secretary

**TOWN OF WATERFORD
PROPOSED REVENUE BY DEPARTMENT
GENERAL FUND
2024-2025 FISCAL YEAR**

All revenues from each department must be listed in the following categories. Please add any revenue lines that are not listed below.

DEPARTMENT: Zoning Board of Appeals

LINE ITEM	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 EXPECTED	2023-2024 YTD (12/08/2023)	2024-2025 PROPOSED	VARIANCE
Alarm Monitoring						\$ -
Alarm Penalties						\$ -
Ambulance Subsidy						\$ -
Beach Admission Fees						\$ -
Benefit Assessments						\$ -
Bulky Waste Fees						\$ -
Conveyance Tax						\$ -
Copy Fees						\$ -
East Lyme Animal Control Fee						\$ -
Enhanced E 9-1-1						\$ -
Fines/Penalties						\$ -
Hazardous Household Waste						\$ -
Inspection Fees						\$ -
Interest/Lien Fees						\$ -
Inter-Municipal Revenues						\$ -
Miscellaneous						\$ -
Permitting/Licensing Fees	\$ 7,760.00	\$ 4,080.00		\$ 560.00	\$ 5,920.00	\$ (5,360.00)
Program/Registration Fees						\$ -
Recording Fees						\$ -
Regional Communications Fees						\$ -
Rentals						\$ -
Sale of Recyclables						\$ -
State Operational Grants						\$ -
Tipping Fees						\$ -
Versa Kart/Blue Box Purchases						\$ -
TOTALS	\$ 7,760.00	\$ 4,080.00	\$ -	\$ 560.00	\$ 5,920.00	\$ 5,360.00

DEPT/AGENCY:

10118

BUILDING DEPARTMENT

TOWN OF WATERFORD
GENERAL FUND
2025-2026 PROPOSED BUDGET

LINE ITEM	DESCRIPTION	2023-2024 ACTUAL EXPENDED	2024-2025 RTM APPROP.	2024-2025 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND & ENCUMB AS OF 1/1/25	2025-2026 DEPT/ AGENCY REQUEST	2025-2026 APPROVED BD/COMM	Department Request \$ Increase	Department Request % Increase	2025-2026 BD OF SELECTMEN APPROVED	BOS Approved \$ Increase	BOS Approved % Increase
PERSONNEL COSTS												
51110	ADMINISTRATION	107,404	110,083		56,098	112,835	112,835	2,752	2.50%	112,835	2,752	2.50%
51120	INSPECTION	134,448	164,787		83,195	156,271	156,271	(8,516)	-5.17%	156,271	(8,516)	-5.17%
51810	OVERTIME	228	1,102		166	1,102	1,102	0	0.00%	1,102	-	0.00%
51910	FRINGE BENEFITS	225	225	150	0	375	375	150	66.67%	375	150	66.67%
51920	FICA	17,819	21,112		10,130	20,671	20,671	(441)	-2.09%	20,671	(441)	-2.09%
	SUBTOTAL	260,124	297,309	150	149,589	291,254	291,254	(6,055)	-2.04%	291,254	(6,055)	-2.04%
SERVICES												
52010	ADVERTISING	1,528	3,000		2,400	3,000	3,000	0	0.00%	3,000	-	0.00%
52020	POSTAGE	701	1,000		282	1,000	1,000	0	0.00%	1,000	-	0.00%
52030	PROFESSIONAL FEES	7,425	10,000		0	10,000	10,000	0	0.00%	10,000	-	0.00%
52040	SERVICE CONT. & REPAIRS	1,777	2,004		2,188	2,305	2,305	301	15.02%	2,305	301	15.02%
52050	DUES, CONF., & EDUCATION	3,291	5,580		2,301	9,500	9,500	3,920	70.25%	9,500	3,920	70.25%
	SUBTOTAL	14,722	21,584	0	7,171	25,805	25,805	4,221	19.56%	25,805	4,221	19.56%
MATERIALS & SUPPLIES												
53010	OFFICE SUPPLIES	832	2,400	(150)	435	2,400	2,400	0	0.00%	2,400	-	0.00%
53090	FUELS & LUBRICANTS	1,418	1,239		659	1,096	1,096	(143)	-11.54%	1,096	(143)	-11.54%
	SUBTOTAL	2,250	3,639	(150)	1,094	3,496	3,496	(143)	-3.93%	3,496	(143)	-3.93%
EQUIPMENT												
54060	OFFICE EQUIPMENT	778	4,000		0	960	960	(3,040)	-76.00%	960	(3,040)	-76.00%
	SUBTOTAL	778	4,000	0	0	960	960	(3,040)	-76.00%	960	(3,040)	-76.00%
	DEPARTMENT TOTAL	277,874	326,532	0	157,854	321,515	321,515	(5,017)	-1.54%	321,515	(5,017)	-1.54%

TOWN OF WATERFORD
FY2026 BUDGET REQUEST
DEPARTMENT: Building



BUDGET FUNCTION

The Building Department manages permitting for all construction in Waterford and is responsible for administering and enforcing codes and ordinances to provide a reasonable level of public safety, health, general welfare and building accessibility. The Department includes the Building Official, two Assistant Building Officials and clerical staff who are housed within the Planning Office. Primary functions include processing building permits, plan review, conducting field inspections, evaluating buildings for occupancy, respond to emergencies, investigate tenant/landlord complaints, issue notices of violations and orders to abate and enforcing codes. Additionally, the Building Department works with residents, contractors, design professionals, realtors, appraisers and developers to help understand the building codes and permitting process. The Building Department works closely with other permitting services, including Planning, Zoning, Ledge Light Health District and the Fire Marshal to help coordinate development projects throughout town. The Officials routinely provide inspection and support services for town building projects and capital planning efforts.

The Building Department operates under the following codes and ordinances:

- **Connecticut State Building Code**
 - International Building Code
 - International Residential Code
 - International Energy Conservation Code
 - International Plumbing Code
 - International Mechanical Code
 - National Electrical Code
 - Accessibility Standards
- **Connecticut State Fire Safety Code**
 - International Fire Code
- **Rental Housing Code**
- **Property Maintenance Code**
- **Connecticut Demolition Code**
- **Delay of Demolition Ordinance**

The total amount requested in FY26 is \$321,515, a 1.54% decrease over FY25. The Building Department historically generates more revenue through permit fees than the total annual budget. In fiscal year 2024, the Department revenue was \$580,190. This number does not reflect municipal building projects for which we do not collect building permit fees. The four-year average (FY2021-FY2024) in Department revenue is \$590,265.

TOWN OF WATERFORD
FY2026 BUDGET REQUEST
DEPARTMENT: Building



LOOKING AHEAD

Capital Projects - Document Scanning

The Building Department in partnership with the Planning Department (the Departments) will be undertaking a project to scan all Planning and Building related documents. It is estimated that there are over 1 million documents including large maps of various sizes, letter, legal and 11X17 sized documents between the two Departments. The Departments have consulted with several companies who specialize in scanning and document management and have gotten estimates to scan their documents and create a document management system. Documents will be stored in cloud based servers and will be available to staff and the public through the town's website. This project will reduce the amount of paper documents that are stored in the Town Hall basement which will have the following benefits:

- Reducing the risk of loss due to fire or flooding
- Increasing government transparency through ease of access by the public
- Reduced staff time searching for paper files

This project has been submitted as a Capital Non-Recurring project for funding in FY-26/27.

Staffing

The Building Department is not anticipating changes to current staffing levels. It is the intent of the Department to maintain the existing staffing levels in order to deliver the expected level of services to Waterford residents and businesses and fulfill the duties of the Department.

**TOWN OF WATERFORD
FY2026 BUDGET REQUEST
DEPARTMENT: Building**



BUDGET SUMMARY

**Building
Department
Proposed FY26
Budget**

PERSONEL COSTS:

10118-51110-101-010-18-00-51 ADMINISTRATION	\$112,835
10118-51120-101-010-18-00-51 INSPECTION	\$156,271
10118-51810-101-010-18-00-51 OVERTIME	\$1,102
10118-51910-101-010-18-00-51 FRINGE BENEFITS	\$375
10118-51920-101-010-18-00-51 F.I.C.A.	\$20,671

Total PERSONEL COSTS	\$291,253
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SERVICES:

10118-52010-101-010-18-00-52 ADVERTISING	\$3,000
10118-52020-101-010-18-00-52 POSTAGE	\$1,000
10118-52030-101-010-18-00-52 PROFESSIONAL FEES	\$10,000
10118-52040-101-010-18-00-52 SERVICE CONT. AND REPAIRS	\$2305
10118-52050-101-010-18-00-52 DUES, CONFERENCES & EDUCAT	\$9500

Total SERVICES	\$25,805
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MATERIALS & SUPPLIES:

10118-53010-101-010-18-00-53 OFFICE SUPPLIES	\$2,400
10118-53090-101-010-18-00-53 FUELS AND LUBRICANTS	\$1,096

Total MATERIALS & SUPPLIES	\$3,496
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OFFICE EQUIPMENT:

10118-54060-101-010-18-00-54 OFFICE EQUIPMENT	\$960
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Total OFFICE EQUIPMENT	\$960
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TOTAL	\$321,515
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TOWN OF WATERFORD
FY2026 BUDGET REQUEST
DEPARTMENT: Building



Advertising Line 10118-52010

\$3,000 Requested

Buildings over 50 years old are subject to specific delay of demolition requirements. One of these requirements is legal to provide notice of the proposed demolition. Due to changes in the real estate market, there has been a large increase in the number of demolition applications received. In fiscal year 2024, the department received 11 applications for demolition. This budget request anticipates 20 demolition notices at average cost of \$150 per advertisement.

Postage Line 10118-52020

\$1,000 Requested

Postage is used to mail permits, correspondence and certified abatement orders. The Department mails notices to owners of single-family dwellings that they may pick up their house plans rather than placing an ad in the New London Day. While the Department has seen an increase in the number of permits and the number of people requesting information be mailed to them, the implementation of the new online permitting application in FY23 allows the Department to send permits to those applicants that request them electronically potentially offsetting any increase in postage rates for FY26.

Professional Fees Line 10118-52030

\$10,000 Requested

This line is used to secure professional services to supplement plan review services as needed and for engineering and technical consulting services to evaluate structures as needed for safety and compliance with the Property Maintenance Code. Historically, the need for consulting services was rare, and Building Officials attempt to perform most work as part of their regular duties. The Department requests \$10,000 to fund this service.

There are times, however, when specialized services such as from a structural engineer or expert in a particular trade are needed. If services are required as part of an enforcement action, the Town is generally obligated to pay these costs upfront and seek reimbursement after enforcement. The number of enforcement actions in a given year is unpredictable and the majority of enforcement issues have been resolved without requiring a third party professional. Having funds to enable third party assistance should the Building Official deem it necessary helps enforcement proceed in a timely manner.

TOWN OF WATERFORD

FY2026 BUDGET REQUEST

DEPARTMENT: Building



Service Contracts and Repairs Line 10118-52040

\$2305 Requested

The Building Official and Assistant Building Officials use three smartphones and three iPad tablets in the daily functions of their duties. Each phone and tablet requires a wireless plan to cover phone, text and data fees. The cost for the cell phones is \$128.61 per month (\$1543 per year) and the costs for the iPads is \$63.42 per month (\$762 per year).

Dues, Conferences and Education Line 10118-52050

\$9,500 Requested

The State of Connecticut requires building officials to attend training seminars and conferences in order to maintain licenses and certification. The New England Building Officials seminar and The Eastern States Building Officials Conference are important annual events that provide a significant portion of the ongoing training mandated by Statute. Statutes also obligate the town to be a member of the ICC – International Code Council.

Building Officials maintain multiple certifications and organizational memberships. These include memberships to the Connecticut Building Official Association, The International Association of Electrical Inspectors, the International Code Council, and the Connecticut Association of Housing Code Enforcement Officials and South Eastern CT Building Officials Association. Waterford's Building Officials also maintain certifications and keep current on code issues by attending conferences including the Eastern States Building Official Conference, the New England Building Officials Education Conference at UMass, Amherst, and the CT Electrical License Class. In FY26 Dues are anticipated to cost \$1000. Conferences, classes, and seminars are anticipated to cost \$3,500.

The Building Department maintains copies of code books and associated digital materials. New sets of materials are purchased as new codes are adopted. In FY26 the State of Connecticut will be adopting a new code cycle. The Department anticipates spending \$4,000 on these materials.

Office Supplies Line 10118-53010

\$2,400 Requested

Funds in this line are needed to purchase supplies not provided by the Finance Department. Examples include specialized delay of demolition signs, enforcement placards and color cartridges for the printer. The Department uses the Town printing services for bulk printing of flyers, postcards or other large jobs, but daily color printing is still necessary. Whenever possible, staff prints in black and white to avoid unnecessary use of the color printer. The estimated cost for color ink cartridges is \$1,200. Plotter paper and toner for the large format copier is anticipated to cost \$1,200 in FY26.

**TOWN OF WATERFORD
FY2026 BUDGET REQUEST
DEPARTMENT: Building**



Fuels and Lubricants Line 10118-53090

\$1,500 Requested

The Building Department is responsible for three automobiles assigned to the Building Official and 2 Assistant Building Officials. The vehicles are also used by the Assessor's Office and IT employees. The Department estimates using approximately 500 gallons of gasoline at \$2.1918 per gallon. \$1,096.00 is requested.

Office Equipment Line 10118-54060

\$960 Requested

This line item request is for testing and inspection equipment for the Building Official and Assistant Building Officials. Some of the equipment will be replaced due to age or loss, such as flashlights, tape measures, safety glasses, vests, etc. Other equipment needed for the department's inspection services is a moisture meter, infrared laser thermometer and a voltage tester. Additionally, in the event the department needs to respond to emergencies and/or natural disaster situations, we will require an "Emergency Go Bag" for each of the inspectors, 3 bags in total, complete with clipboards, safety gear, first aid kits and backup inspection equipment.

TOWN OF WATERFORD FY2026 BUDGET REQUEST DEPARTMENT: Building



Building Department 5 Year History of Expenditures

BUILDING DEPARTMENT:

PERSONEL COSTS:

10118-51110-101-010-18-00-51 ADMINISTRATION
10118-51120-101-010-18-00-51 INSPECTION
10118-51810-101-010-18-00-51 OVERTIME
10118-51910-101-010-18-00-51 FRINGE BENEFITS
10118-51920-101-010-18-00-51 F.I.C.A.

Total PERSONEL COSTS

SERVICES:

10118-52010-101-010-18-00-52 ADVERTISING
10118-52020-101-010-18-00-52 POSTAGE
10118-52030-101-010-18-00-52 PROFESSIONAL FEES
10118-52040-101-010-18-00-52 SERVICE CONT. AND REPAIRS
10118-52050-101-010-18-00-52 DUES, CONFERENCES & EDUCAT

Total SERVICES

MATERIALS & SUPPLIES:

10118-53010-101-010-18-00-53 OFFICE SUPPLIES
10118-53090-101-010-18-00-53 FUELS AND LUBRICANTS

Total MATERIALS & SUPPLIES

OFFICE EQUIPMENT:

10118-54060-101-010-18-00-54 OFFICE EQUIPMENT

Total OFFICE EQUIPMENT

TOTAL

	FY2024 ORIGINAL BUDGET	FY2024 ACTUAL	FY2023 ORIGINAL BUDGET	FY2023 ACTUAL	FY2022 ORIGINAL BUDGET	FY2022 ACTUAL	FY2021 ORIGINAL BUDGET	FY2021 ACTUAL	FY2020 ORIGINAL BUDGET	FY2020 ACTUAL
PERSONEL COSTS:										
10118-51110-101-010-18-00-51 ADMINISTRATION	102,095	107,404	102,095	102,484	102,000	154,236	95,978	100,038	95,976	96,229
10118-51120-101-010-18-00-51 INSPECTION	141,174	134,448	141,174	96,285	174,832	127,937	159,207	134,209	159,207	128,023
10118-51810-101-010-18-00-51 OVERTIME	1,102	228	1,102	73	1,102	0	1,243	821	1,243	205
10118-51910-101-010-18-00-51 FRINGE BENEFITS	225	225	225	0	2,825	2,474	225	1,389	225	0
10118-51920-101-010-18-00-51 F.I.C.A.	18,695	17,819	18,695	14,784	21,484	21,370	19,634	17,332	19,634	18,469
Total PERSONEL COSTS	263,291	258,124	263,291	213,606	302,453	316,017	276,285	253,787	276,285	238,926
SERVICES:										
10118-52010-101-010-18-00-52 ADVERTISING	750	1,528	750	1,141	750	968	1,200	833	945	738
10118-52020-101-010-18-00-52 POSTAGE	1,000	700	1,000	989	1,000	1,233	900	946	900	873
10118-52030-101-010-18-00-52 PROFESSIONAL FEES	20,000	7,425	20,000	18,749	750	171	750	3,262	750	0
10118-52040-101-010-18-00-52 SERVICE CONT. AND REPAIRS	3,030	1,777	3,030	1,923	3,303	1,582	2,658	2,175	2,658	2,144
10118-52050-101-010-18-00-52 DUES, CONFERENCES & EDUCAT	5,480	3,290	5,480	7,338	5,480	2,181	5,480	1,147	5,493	480
Total SERVICES	30,260	14,720	30,260	30,620	11,283	5,835	10,988	8,363	10,746	4,235
MATERIALS & SUPPLIES:										
10118-53010-101-010-18-00-53 OFFICE SUPPLIES	2,400	832	2,400	1,204	1,400	83	850	129	850	732
10118-53090-101-010-18-00-53 FUELS AND LUBRICANTS	858	1,418	858	1,009	893	387	900	507	944	560
Total MATERIALS & SUPPLIES	3,258	2,250	3,258	2,213	2,293	470	1,750	636	1,794	1,292
OFFICE EQUIPMENT:										
10118-54060-101-010-18-00-54 OFFICE EQUIPMENT	800	778	800	0	612	115	400	0	400	0
Total OFFICE EQUIPMENT	800	778	800	0	612	115	400	0	400	0
TOTAL	297,609	275,872	297,609	246,439	318,641	322,437	288,423	262,786	288,235	244,463

TOWN OF WATERFORD

FY2026 BUDGET REQUEST

DEPARTMENT: Building



GENERAL FUND
2025-2026 FISCAL YEAR

DEPARTMENT: Building

LINE ITEM	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 EXPECTED	2024-2025 YTD (10/21/24)	2025-2026 PROPOSED	VARIANCE
Alarm Monitoring						\$ -
Alarm Penalties						\$ -
Ambulance Subsidy						\$ -
Beach Admission Fees						\$ -
Benefit Assessments						\$ -
Bulky Waste Fees						\$ -
Conveyance Tax						\$ -
Copy Fees						\$ -
East Lyme Animal Control Fee						\$ -
Enhanced E 9-1-1						\$ -
Fines/Penalties						\$ -
Hazardous Household Waste						\$ -
Inspection Fees						\$ -
Interest/Lien Fees						\$ -
Inter-Municipal Revenues						\$ -
Miscellaneous						\$ -
Permitting/Licensing Fees	\$ 598,119.98	\$580,190		\$442,950	\$ 589,154.99	\$146,204.99
Program/Registration Fees						\$ -
Recording Fees						\$ -
Regional Communications Fees						\$ -
Rentals						\$ -
Sale of Recyclables						\$ -
State Operational Grants						\$ -
Tipping Fees						\$ -
Building Fines	\$ 3,500.00					\$ -
TOTALS	\$ 601,619.98	\$580,190.00	\$ -	\$442,950.00	\$ 589,154.99	\$146,204.99

**TOWN OF WATERFORD
FY2026 BUDGET REQUEST
DEPARTMENT: Building**



LOOKING AHEAD

Capital Projects - Document Scanning

The Planning Department in partnership with the Building Department (the Departments) will be undertaking a project to scan all Planning and Building related documents. It is estimated that there are over 1 million documents including large maps of various sizes, letter, legal and 11X17 sized documents between the two Departments. The Departments have consulted with several companies who specialize in scanning and document management and have gotten estimates to scan their documents and create a document management system. Documents will be stored in cloud based servers and will be available to staff and the public through the town's website. This project will reduce the amount of paper documents that are stored in the Town Hall basement which will have the following benefits:

- Reducing the risk of loss due to fire or flooding
- Increasing government transparency through ease of access by the public
- Reduced staff time searching for paper files

This project has been submitted as a Capital Non-Recurring project for funding in FY-26/27.

TOWN OF WATERFORD
PERSONNEL WORKSHEET - 18 BUILDING DEPARTMENT
2025/2026 FISCAL YEAR

DATE OF HIRE	EMPLOYEE	HOURS WORKED/ WEEK	HOURLY RATE FY26	SALARY FY25	LONGEVITY FY25	SALARY FY26	LONGEVITY FY26	TOTAL EMPLOYEE SALARY	PAYROLL TAXES (F.I.C.A.)
LINE 51920									
51110 - ADMINISTRATION									
4/20/2009	BUILDING OFFICIAL	40	N/A	108,455.71	\$ 1,581.08	111,167.10	\$ 1,667.51	112,834.60	8,631.85
	TOTALS			108,455.71	1,581.08	111,167.10	1,667.51	112,834.60	8,631.85
		*add longevity		110,036.79					
51120 - INSPECTION									
04/15/2024	ASST. BUILDING OFFICIAL	40	N/A	75,288.58	N/A	77,170.80	N/A	77,170.80	5,903.57
04/17/2023	ASST. BUILDING OFFICIAL	40	N/A	77,170.80	N/A	79,100.07	N/A	79,100.07	6,051.16
	TOTALS			152,459.38	0.00	156,270.87	0.00	156,270.87	11,954.72
				1,102.00	0.00	1,102.00	0.00	1,102.00	84.30
				263,598.17	1,581.08	268,539.96	1,667.51	270,582.47	20,670.87
	TOTALS			283,763.43				291,253.34	
	BUDGET TOTAL W/F.I.C.A.								

WORKDAYS 2025/2026 261
WEEKS TO BUDGET 52.2

TOWN OF WATERFORD
FRINGE BENEFITS WORKSHEET - 18 BUILDING DEPARTMENT
2025/2026 FISCAL YEAR

POSITION	CLOTHING ALLOWANCE (NON-TAXABLE)	HRA FUNDING	TOTAL FRINGE BENEFITS	PAYROLL TAXES (F.I.C.A.)
BUILDING OFFICIAL	\$ 125.0000	0.00	125.00	0
ASST. BUILDING OFFICIAL	\$ 125.0000	0.00	125.00	0

ASST. BUILDING OFFICIAL \$	125.0000	0.00	125.00	0
			0.00	0
			0.00	0
TOTALS - FRINGE BENEFITS			375.00	0.00

***ADDED TO FICA ON
PERSONNEL WORKSHEET

TOWN OF WATERFORD
GENERAL FUND
2025-2026 PROPOSED BUDGET

10141 FLOOD & EROSION CONTROL BD.

DEPT/AGENCY:

LINE ITEM	DESCRIPTION	2023-2024 ACTUAL EXPENDED	2024-2025 RTM APPROP.	2024-2025 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND & ENCUMB AS OF 1/1/25	2025-2026 DEPT/ AGENCY REQUEST	2025-2026 APPROVED BD/COMM	Department Request \$ Increase	Department Request % Increase	2025-2026 BD OF SELECTMEN APPROVED	BOS Approved \$ Increase	BOS Approved % Increase
PERSONNEL COSTS												
51210	CLERICAL/TECHNICAL	530	500		122	500	500	0	0.00%	500	-	0.00%
51920	F.I.C.A	41	39		9	39	39	0	0.00%	39	-	0.00%
	SUBTOTAL	571	539	0	131	539	539	0	0.00%	539	-	0.00%
SERVICES												
52010	ADVERTISING	0	100		0	100	100	0	0.00%	100	-	0.00%
52020	POSTAGE	0	25		0	25	25	0	0.00%	25	-	0.00%
52030	PROFESSIONAL FEES	4	400		0	400	400	0	0.00%	400	-	0.00%
52070	REIMBURSABLE EXPENSE		20		0	20	20	0	0.00%	20	-	0.00%
	SUBTOTAL	4	545	0	0	545	545	0	0.00%	545	-	0.00%
MATERIALS & SUPPLIES												
53020	OTHER SUPPLIES	0	25		0	25	25	0	0.00%	25	-	0.00%
	SUBTOTAL	0	25	0	0	25	25	0	0.00%	25	-	0.00%
	DEPARTMENT TOTAL	575	1,109	0	131	1,109	1,109	0	0.00%	1,109	-	0.00%

TOWN OF WATERFORD
FY2026 BUDGET REQUEST
DEPARTMENT: Flood and Erosion Control Board



BUDGET FUNCTION

The Flood and Erosion Control Board's purpose is to review and recommend flood prevention, climate resilience and erosion and sediment control measures implemented within the Town. The Board is empowered by Town Ordinance 5.4.1 and Connecticut State Statutes Chapter 477.

The Flood and Erosion Control Board will continue to prioritize objectives and further projects regarding erosion and sedimentation of waterways and surrounding resources. Board members are pursuing training opportunities to enhance their knowledge base and technical skills.

In addition to regular meetings, the Flood and Erosion Control Board conducts field meetings with Town staff to acquaint members with Alewife, Jordan, Keeney, Smith, and Goshen coves and to review areas vulnerable to storm surges and increased tides identified in the Town's "Climate Change Risk Vulnerability, Risk Assessment and Adaptation Study (2017)". The Board also submits comments and recommendations to the Planning and Zoning Commission and Conservation Commission concerning flood control and erosion and sediment control requirements on development proposals during the course of the year. This budget proposal represents a 0% increase over the FY25 approved budget.

MEMBERS

Chris Callahan, Co-Chair
George Harran, Co-Chair
Craig Hart, Treasurer
Stirling Danskin
Kate McKenzie

ALTERNATES

Vacant

Vacant

TOWN OF WATERFORD FY2026 BUDGET REQUEST



DEPARTMENT: Flood and Erosion Control Board

BUDGET SUMMARY

Advertising Line 10113-52010

\$500 Requested

Postage 10113-52030

\$1000 Requested

Professional Fees Line 10113-52030

\$400 Requested

Reimbursable Expenses Line 10113-52070

\$20 Requested

Office Supplies 10141-53020

\$25 Requested

	5 Year History of Expenditures									
	FY 2024 ORIGINAL BUDGET	FY 2024 ACUTAL	FY 2023 ORIGINAL BUDGET	FY 2023 ACUTAL	FY 2022 ORIGINAL BUDGET	FY 2022 ACUTAL	FY 2021 ORIGINAL BUDGET	FY 2021 ACUTAL	FY 2020 ORIGINAL BUDGET	FY ACUTAL
FLOOD & EROSION CONTROL BOARD										
PERSONNEL:										
10141-51210 CLERICAL AND TECHNICAL	760	529.71	760	391	760	446	760	374	760	317
10141-51920 F.I.C.A	58	40.54	58	29.96	58	34	58	29	58	24
TOTAL PERSONNEL	818	570.25	818	420.96	818	480	818	403	818	341
SERVICES:										
10141-52010 ADVERTISING	300	-	300	-	300	-	300	-	300	-
10141-52020 POSTAGE	25	-	25	-	25	-	25	-	25	-
10141-52030 PROFESSIONAL FEES	950	-	950	-	950	-	950	-	950	-
10141-52070 REIMBURSABLE EXPENSES	20	-	20	-	20	-	20	-	20	-
Total SERVICES	1,295	-	1,295	-	1,295	-	1,295	-	1,295	-
MATERIALS & SUPPLIES:										
10141-53020 OFFICE SUPPLIES	20	-	20	-	25	-	25	-	25	-
Total MATERIALS & SUPPLIES	20	-	20	-	25	-	25	-	25	-
TOTAL	2,133	-	1,915	-	2,138	480	2,138	403	2,138	341

FLOOD & EROSION CONTROL BOARD: Proposed Fiscal Year 2026**PERSONNEL:**

10141-51210 CLERICAL AND TECHNICAL	500
10141-51920 F.I.C.A	39

TOTAL	539
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SERVICES:

10141-52010 ADVERTISING	100
10141-52020 POSTAGE	25
10141-52030 PROFFESIONAL FEES	400
10141-52070 REIMBURSABLE EXPENSES	20

TOTAL	\$ 545
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MATERIALS & SUPPLIES:

10141-53020 OFFICE SUPPLIES	25
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TOTAL	25
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TOTAL	\$ 1,109
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FLOOD & EROSION CONTROL BOARD
REGULAR MEETING MINUTES
November 18, 2024

RECEIVED FOR RECORD
WATERFORD, CT

2024 NOV 20 A 10: 58

Members

Present:

Chris Callahan, Co-Chair
George Harran, Co-Chair
Craig Hart
Stirling Danskin

ATTEST: *David T. Ganger*
TOWN CLERK

Absent: Kate MacKenzie

Staff:

Jonathan E. Mullen, AICP, Planning Director

1. **CALL TO ORDER.** Co-Chair Callahan called the Flood & Erosion Control Board Regular Meeting of November 18, 2024 to order at 7:05 p.m.

MOTION (1): Mr. Hart moved to add Annual Report to this evening's Agenda, under 3. b. Seconded by Mr. Danskin. (4-0) Unanimous.

2. **NEW BUSINESS.** There was no discussion of new business.

3. **OLD BUSINESS**

- a. **Budget.** The Commission reviewed the FY 24/25 Flood & Erosion Control Budget.

Mr. Hart asked if in the course of the year we needed more money, can it be taken from the General Fund? Mr. Mullen responded e.g. if you wanted to hire someone to prepare a study, the Board and he would ask for an additional appropriation. We would have to provide back-up to the Board of Selectmen, Board of Finance and RTM.

MOTION (2): Mr. Hart moved to approve the FY24/25 Flood & Erosion Control Budget in the amount of \$1,209. Seconded by Mr. Harran. (4-0) Unanimous.

- b. **Annual Report.** Commission members reviewed the Flood & Erosion Control Board 2023/2024 Annual Report.

MOTION (3): Mr. Harran moved to approve the Flood & Erosion Control Board's 2023/2024 Annual Report. Seconded by Mr. Hart. (4-0) Unanimous.

4. **PLANS REVIEW** There were no new plans for review.

5. **CORRESPONDENCE.**

1. November, 2024 Year-to-Date Budget Report.

6. **PAYMENT OF BILLS.** There were no new bills received.

7. APPROVAL OF October 16, 2024 MEETING MINUTES OF THE FLOOD AND EROSION CONTROL BOARD.

MOTION (4): Mr. Harran moved to approve the October 16, 2024 Meeting Minutes of the Flood & Erosion Control Board, as presented. Seconded by Mr. Danskin. (4-0) Unanimous.

8. ADJOURNMENT.

MOTION (5): Mr. Harran moved to adjourn the Flood & Erosion Control Board November 18, 2024 Regular Meeting at 7:20 p.m. Seconded by Mr. Hart. (4-0) Unanimous.

Respectfully submitted,

Frances Gheri, Recording Secretary

TOWN OF WATERFORD
GENERAL FUND
2025-2026 PROPOSED BUDGET

10107

FINANCE DEPARTMENT

DEPT/AGENCY:

LINE ITEM	DESCRIPTION	2023-2024 ACTUAL EXPENDED	2024-2025 RTM APPROP.	2024-2025 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND & ENCUMB AS OF 1/1/25	2025-2026 DEPT/ AGENCY REQUEST	Department Request \$ Increase	Department Request % Increase	2025-2026 BD OF SELECTMEN APPROVED	BOS Approved \$ Increase	BOS Approved % Increase
PERSONNEL COSTS											
51010	ELECTED OFFICIALS	29,616	29,987		15,148	30,361	374	1.25%	30,361	374	1.25%
51110	ADMINISTRATION	368,622	379,292		195,522	389,665	10,373	2.73%	389,665	10,373	2.73%
51210	CLERICAL/TECHNICAL	146,083	153,942		80,502	160,470	6,528	4.24%	160,470	6,528	4.24%
51810	OVERTIME	259	2,650		0	1,000	(1,650)	-62.26%	1,000	(1,650)	-62.26%
51910	FRINGE BENEFITS	1,983	2,565		0	2,656	91	3.55%	2,656	91	3.55%
51920	F.I.C.A	39,257	43,485		20,412	44,688	1,203	2.77%	44,688	1,203	2.77%
	SUBTOTAL	585,820	611,921	0	311,584	628,840	16,919	2.76%	628,840	16,919	2.76%
SERVICES											
52010	ADVERTISING	114	200		0	0	(200)	-100.00%	0	(200)	-100.00%
52020	POSTAGE	4,516	4,080		1,740	4,080	0	0.00%	4,080	0	0.00%
52030	PROFESSIONAL FEES	58,451	55,400		28,878	63,200	7,800	14.08%	63,200	7,800	14.08%
52040	SERVICE CONT. & REPAIR	59,968	40,036		12,400	39,750	(286)	-0.71%	39,750	(286)	-0.71%
52050	DUES, CONF. & EDUCATION	5,808	13,697		2,543	6,503	(7,194)	-52.52%	6,503	(7,194)	-52.52%
52070	REIMBURSABLE EXPENSE	19	100		85	0	(100)	-100.00%	0	(100)	-100.00%
52080	TELEPHONE	18,953	17,422		16,963	18,953	1,531	8.79%	18,953	1,531	8.79%
	SUBTOTAL	147,829	130,935	0	62,609	132,486	1,551	1.18%	132,486	1,551	1.18%
MATERIALS & SUPPLIES											
53010	OFFICE SUPPLIES	21,779	25,000		24,770	23,000	(2,000)	-8.00%	23,000	(2,000)	-8.00%
	SUBTOTAL	21,779	25,000	0	24,770	23,000	(2,000)	-8.00%	23,000	(2,000)	-8.00%
OFFICE EQUIPMENT											
54010	OFFICE FURNITURE	0	0		0	0	0	0.00%	0	0	0.00%
54060	OFFICE EQUIPMENT	2,329			0	0	0	0.00%	0	0	0.00%
	SUBTOTAL	2,329	0	0	0	0	0	0.00%	0	0	0.00%
	DEPARTMENT TOTAL	757,757	767,856	0	398,963	784,326	16,470	2.14%	784,326	16,470	2.14%

**TOWN OF WATERFORD
FY2026 BUDGET REQUEST
DEPARTMENT: FINANCE (10107)**



BUDGET FUNCTION

The Department of Finance was created by Town of Waterford Ordinance 2.12.010 to manage the centralized financial functions of the town. These functions include processing and recording financial transactions such as payroll, accounts payable, accounts receivable, disbursements, receipts and revenue.

Major responsibilities include debt management, cash management and investment funds, pension administration, central purchasing and all accounting functions including expenditure and revenue transactions.

The department also provides financial advice and recommendations to the Board of Selectmen, the Board of Finance, the Representative Town Meeting, and other town boards, commissions and departments.

Connecticut Statutes Chapter 112 (Municipal Finance) outlines state regulations pertaining to how the finance department invests, expends and reports on town finances.

Information Technology

On October 30, 2022, Town Ordinance 2.12.020 was amended to add the Director of Finance's management of the town's technology functions to ensure standardization, security, and functionality across town services and departments.

The Information Technology functions include:

- provide support, security, and maintenance of town-wide IT functions
- maintaining user access across multiple systems to specific resources such (i.e. email)
- analyzing and continually addressing cyber security concerns
- maintaining all town technology equipment

The department has three positions, an IT Manager, a Systems Engineer, and a PC Technician. All information technology staff, supplies, and other expenditures are budgeted under department account 10147.

TOWN OF WATERFORD
FY2026 BUDGET REQUEST
DEPARTMENT: FINANCE (10107)



FINANCE DEPARTMENT REVIEW

FY24/25 Highlights

- ✓ Completed a MUNIS financial system upgrade
- ✓ Implemented new online bidding process (OpenGov)
- ✓ Continued to implement the ability to accept credit cards throughout town departments (Public Works Department, Transfer Station), and added the ability to accept credit through Wi-Fi throughout town venues.
- ✓ Successfully completed the Town's annual audit without any management issues
- ✓ Staff Continuing Education
 - Certified Connecticut Municipal Officer (Director)
 - Working towards GFOA certification (Accountant I)

By The Numbers

- Total number of Accounts Payable Checks – 4,780
- Total number of bids distributed – 20
- Total number of purchase orders opened – 688
- New Hires Payroll Setup Up – 169
- Terminations Processed - 96
- Total number of payroll checks issued
 - Average Weekly – 496 checks/direct deposits
 - Peak (Summer) Times – 582 checks/direct deposits
- Number of Competitive Grants managed – 10

Looking Ahead

The finance department is always working to increase efficiencies in our work processes, as well as, adding new ways to better support our town departments. Department goals for FY2026 include:

- Implementing Remote Capture Banking Deposits
- Implementing a new ACH Accounts Payable Process
- Implementing a new on-line Budget Reporting System

These new procedures will allow the finance department to maintain staffing levels while taking on additional work to continue to expand our support of town departments.

**TOWN OF WATERFORD
FY2026 BUDGET REQUEST
DEPARTMENT: FINANCE (10107)**



BUDGET SUMMARY

The total FY26 budget request is \$784,326 which is an increase of \$16,470 (2.14%) over fiscal year 2025. The primary changes are in personnel costs and professional fees.

PERSONNEL COSTS

- **51010 – ELECTED OFFICIALS**
Increase per approved RTM rate. (treasurer)
- **51110 – ADMINISTRATION**
Raises for GGA personnel per negotiated contract.
- **51210 – CLERICAL/TECHNICAL**
Raises for 1303 personnel per negotiated contract.
- **51810 – OVERTIME)**
Reduced request based on historic data.
- **51910 – FRINGE BENEFITS**
Benefits provided per negotiated contracts
- **51920 – FICA**
Increase follows increase in salaries.

SERVICES

- **52010 – ADVERTISING**
Reduced request as town now uses an on-line bidding advertising and bidding process.
- **52020 – POSTAGE**
Budget based on projected FY25 actuals.
- **52030 – PROFESSIONAL FEES**
Budget based on projected FY25 actuals. ADP has increased its rates to process town payroll; therefore, there is an increase in this line.

**TOWN OF WATERFORD
FY2026 BUDGET REQUEST
DEPARTMENT: FINANCE (10107)**



- 52040 – SERVICE CONTRACTS & REPAIR
Based on actual FY25 costs.
- 52050 – DUES, CONFERENCES & EDUCATION
FY26 budget request includes funding for staff training, conference attendance and education reimbursement per negotiated union contracts.
- 52070 – REIMBURSEABLE EXPENSE (no budget requested)
- 52080 – TELEPHONE
Request is based on FY25 projected actuals.

MATERIALS & SUPPLIES

- 53010 – OFFICE SUPPLIES
There is a decrease over FY25 that is based on actual town-wide expenditures.

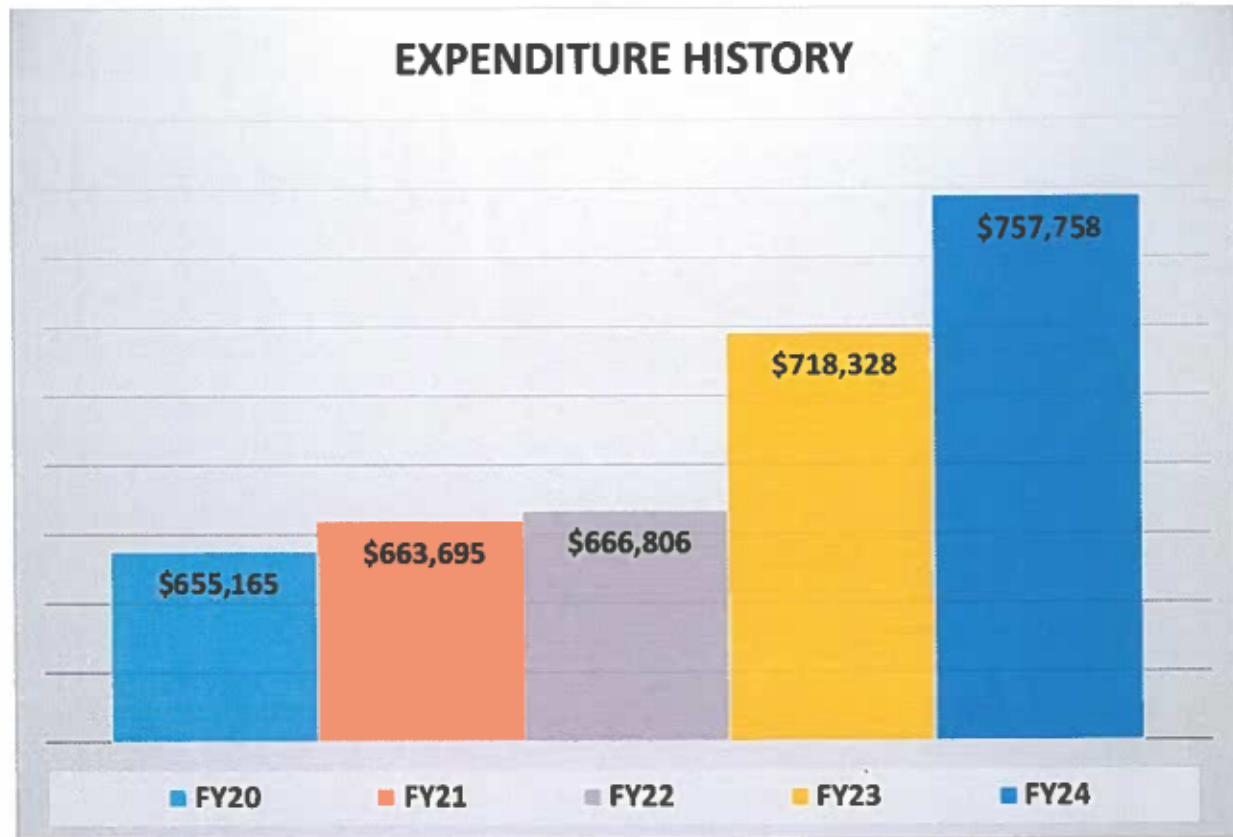
Equipment

- 54060 – OFFICE EQUIPMENT & FURNISHINGS
There is no expected needs for FY26.

TOWN OF WATERFORD
FY2026 BUDGET REQUEST
DEPARTMENT: FINANCE (10107)



EXPENDITURE HISTORY



TOWN OF WATERFORD
ADVERTISING/POSTAGE - FINANCE DEPARTMENT
2024/2025 FISCAL YEAR

LINE ITEM	ACCOUNT NAME	2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 TO DATE (10/11/24)	2025-2026 PROPOSED BUDGET	\$ INCREASE	% INCREASE
52010	ADVERTISING	114	200	0	0	(200)	-100.00%

ACCOUNT JUSTIFICATION

No new bids for Finance are expected.
 Note that Finance has implemented a new on-line bidding process through OpenGov.

5-year Expenditure History				
FY20	FY21	FY22	FY23	FY24
\$ -	\$ 616.40	\$ -	\$ 153.68	\$ 114.16

LINE ITEM	ACCOUNT NAME	2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 TO DATE (10/11/24)	2025-2026 PROPOSED BUDGET	\$ INCREASE	% INCREASE
52020	POSTAGE	4,516	4,080	1,146	4,080	0	0.00%

ACCOUNT JUSTIFICATION

REGULAR MAIL AND POSTAGE DUE
 PERMIT - UNITED STATES POSTAL SERVICE
 UPS Delivery
TOTALS

2023-2024 ACTUAL	2024-2025 APPROVED	2025-2026 PROPOSED
3,500.00	3,500.00	3,500.00
500.00	580.00	580.00
0.00	0.00	0.00
4,000.00	4,080.00	4,080.00

5-year Expenditure History				
FY20	FY21	FY22	FY23	FY24
\$ 3,873.50	\$ 3,531.63	\$ 4,099.00	\$ 4,604.77	\$ 4,516.27

TOWN OF WATERFORD
PROFESSIONAL SERVICES - FINANCE DEPARTMENT
2025-2026 FISCAL YEAR

LINE ITEM	ACCOUNT NAME	2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 TO DATE (10/11/24)	2025-2026 PROPOSED BUDGET	\$ INCREASE	% INCREASE
52030	PROFESSIONAL SERVICES	58,451	55,400	15,707	63,200	7,800	14.08%

	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2025-2026 PROPOSED
ADP-PAYROLL OUTSOURCING							
TOWN PAYROLL	44,095	48,380	51,101	58,653	58,451	55,400	63,200
HEART AND HYPERTENSION ¹	6,908	0	0	0	0	0	0
MISCELLANEOUS ²			2,500	500	500	500	0
TOTALS	51,003	48,380	53,601	59,153	58,951	55,900	63,200

¹ Heart & Hypertension is now budgeted under the Retirement Commission.

² Background Checks, Employee Physicals, Bond-related costs, etc.



TOWN OF WATERFORD
SERVICE CONTRACTS & REPAIRS - FINANCE DEPARTMENT
2025-2026 FISCAL YEAR

LINE ITEM	ACCOUNT NAME	2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 TO DATE (10/11/24)	2025-2026 PROPOSED BUDGET	\$ INCREASE	% INCREASE
52040	SERVICE CONTRACTS & REPAIRS	59,968	40,036	22,506	39,750	(286)	-0.71%

ACCOUNT JUSTIFICATION

OFFSET PRESS & PLATE MAKER	6,659	\$554.93/month lease
FOLDER/INSERTER MACHINE	3,417	\$854.34/quarterly lease
PRESS PREVENTIVE MAINT.	500	Unexpected repairs to printing press
PAPER CUTTER	6,729	\$560.75/monthly lease
REPAIRS TO EQUIPMENT	500	PRINT SHOP MISCELLANEOUS REPAIRS
DOCUMENT DESTROY/DISPOSAL	480	\$40/PICKUP (ESTIMATE 12 PICKUPS)
COPIER-LEASE	1,920	\$160/MONTH
PRINTER SERVICES CONTRACT	14,000	INCLUDES ALL SERVICES AND SUPPLIES TOWN-WIDE PRINTERS
PHOTO COPIER- COPIES	450	ACTUAL (FY4 - \$508.45) (FY23 -\$141.80) (FY22 - \$848.30)
OFFSITE FILE STORAGE	720	\$60/month
POSTAGE METER RENTAL	4,375	\$1,093.77/quarterly lease
TOTAL	39,750	

5-year Expenditure History

	FY20	FY21	FY22	FY23	FY24
	\$ 23,072.93	\$ 20,905.59	\$ 26,721.97	\$ 37,958.26	\$ 59,967.50

TOWN OF WATERFORD
DUES, CONFERENCE & EDUCATION - FINANCE DEPARTMENT
2025-2026 FISCAL YEAR

LINE ITEM	ACCOUNT NAME	2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 TO DATE (10/11/24)	2025-2026 PROPOSED BUDGET	\$ INCREASE	% INCREASE
52050	DUES, CONF & EDUCATION	5,808	13,697	1,074	6,503	(7,194)	-52.52%

5-year Expenditure History				
FY20	FY21	FY22	FY23	FY24
\$ 1,687.67	\$ 2,324.00	\$ 3,773.54	\$ 5,637.89	\$ 5,808.21

TOWN OF WATERFORD
DUES, CONFERENCE & EDUCATION - FINANCE DEPARTMENT
2025-2026 FISCAL YEAR

DUES		
Public Purchasing Association of CT (PPAC)	Annual Dues (Purchasing Agent)	200
National GFOA Membership	Annual Dues (Director & Accountant)	380
National Institute of Governmental Procurement	Annual Dues (Purchasing Agent)	250
American Institute of Architects (AIA)	Annual Dues (Purchasing Agent)	1,560
<i>Purchasing Agent utilizes this membership for RFPs, Contracts and providing documentation for capital projects. Membership is split with Public Works Department.</i>		
Connecticut GFOA Membership	Annual Dues (Director, Accountant, Treasurer)	195
SE TCT Council of Governments	Annual Dues (Purchasing Consortium)	500
<i>The Town utilizes the consortium to procure gas, diesel, heating oil, fertilizer, recycling bins and treated rock salt. There are also a variety of other bids the consortium puts out that the Town can utilize as a member of the consortium. The cost of the membership is offset by the savings in advertising costs.</i>		
	SUBTOTAL	3,085

CONFERENCES		
CT GFOA Fall & Spring Conference		
Seminar Registration (x2)	Director Registration	280
Estimated Mileage (30 miles @ \$.657/mile x 2)		40
	SUBTOTAL	320

Nat'l Inst. of Government Purchasing Conference		Purchasing Agent
Tuition/Registration		975
	SUBTOTAL	975
Miscellaneous		
CCM Annual Conference	Director	279
Staff Trainings		300
	SUBTOTAL	579

EDUCATION		
CCMO Certification Annual Continuing Education Fee		
College Tuition Reimbursement per GGA Contract	Director	50
	Accountant I & II	1,000
	SUBTOTAL	1,050
Miscellaneous		
The New London Day		494
	SUBTOTAL	494
	GRAND TOTAL	6,503

TOWN OF WATERFORD
REIMBURSABLE TOWN EXPENSES & TELEPHONE - FINANCE DEPARTMENT
2025-2026 FISCAL YEAR

LINE ITEM	ACCOUNT NAME	2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 TO DATE (10/11/24)	2025-2026 PROPOSED BUDGET	\$ INCREASE	% INCREASE
52070	REIMB TOWN EXPENSES	19	100	0	0	(100)	-100.00%

ACCOUNT JUSTIFICATION

Local and Out of Town travel for Director, Purchasing Agent and Treasurer, estimated 150 miles at 65.5 cents/mile (IRS 2023 rate)

5-year Expenditure History					
	FY20	FY21	FY22	FY23	FY24
\$	169.58	\$ 85.07	\$ 85.07	\$ 278.35	\$ 19.13

LINE ITEM	ACCOUNT NAME	2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 TO DATE (10/11/24)	2025-2026 PROPOSED BUDGET	\$ INCREASE	% INCREASE
52080	TELEPHONE	18,953	17,422	5,182	18,953	1,531	8.79%

ACCOUNT JUSTIFICATION

Projected Expenditures for FY 23 based upon FY 21 Actuals.

5-year Expenditure History					
	FY20	FY21	FY22	FY23	FY24
\$	13,825.51	\$ 14,782.94	\$ 16,564.55	\$ 17,422.05	\$ 18,953.01

TOWN OF WATERFORD
Expenditure History

Carrier	Number	Date	Amount	Carrier	Date	Amount	Carrier	Date	Amount	Total
FRONTIER	860-442-0553	8/4/23	\$1,357.43	Verizon Business	8/4/23	\$63.15	Verizon Wireless	2/16/24	\$59.52	\$1,480.10
FRONTIER	860-442-0553	9/1/23	\$1,357.43	Verizon Business	8/4/23	\$40.96	Verizon Wireless	3/1/24	\$41.05	\$1,439.44
FRONTIER	860-442-0553	9/29/23	\$1,464.38	Verizon Business	8/18/23	\$74.76	Verizon Wireless	3/15/24	\$60.98	\$1,600.12
FRONTIER	860-442-0553	11/3/23	\$1,413.57	Verizon Business	9/15/23	\$63.07	Verizon Wireless	3/15/24	\$41.08	\$1,568.53
FRONTIER	860-442-0553	12/8/23	\$1,518.18	Verizon Business	9/15/23	\$40.93	Verizon Wireless	4/5/24	\$41.08	\$1,600.19
FRONTIER	860-442-0553	1/5/24	\$1,439.27	Verizon Business	10/13/23	\$41.04	Verizon Wireless	4/26/24	\$41.08	\$1,521.39
FRONTIER	860-442-0553	2/2/24	\$1,439.68	Verizon Business	10/20/23	\$63.99	Verizon Wireless	5/3/24	\$57.52	\$1,561.19
FRONTIER	860-442-0553	2/23/24	\$1,404.93	Verizon Business	11/9/23	\$41.07	Verizon Wireless	5/24/24	\$70.34	\$1,516.34
FRONTIER	860-442-0553	3/28/24	\$1,462.64	Verizon Business	11/22/23	\$54.72	Verizon Wireless	6/21/24	\$54.00	\$1,571.36
FRONTIER	860-442-0553	4/26/24	\$1,609.57	Verizon Business	12/8/23	\$41.07	T-Mobile	5/24/24	\$25.63	\$1,676.27
FRONTIER	860-442-0553	5/24/24	\$1,645.99	Verizon Business	1/5/24	\$54.24	T-Mobile	6/21/24	\$42.00	\$1,742.23
FRONTIER	860-442-0553	6/30/24	\$1,642.77	Verizon Business	1/5/24	\$41.07	T-Mobile	6/30/24	\$42.87	\$1,726.71
ACTUAL - 2023/2024			\$17,755.84	Total		\$620.07	Total		\$577.15	\$18,953.06
AVERAGE MONTHLY COST			\$1,479.65			\$51.67			\$48.10	\$18,953.04
PROJECTED 2025/2026										

Carrier	Number	Date	Amount	Carrier	Date	Amount	Carrier	Date	Amount	Total
FRONTIER	860-442-0553	8/5/22	\$1,389.16	Verizon Business	7/15/22	\$54.95	Verizon Wireless	8/5/22	\$41.13	\$1,485.24
FRONTIER	860-442-0553	9/2/22	\$1,345.13	Verizon Business	8/19/22	\$76.47	Verizon Wireless	9/16/22	\$41.13	\$1,462.73
FRONTIER	860-442-0553	10/14/22	\$1,313.60	Verizon Business	9/30/22	\$68.86	Verizon Wireless	10/14/22	\$41.05	\$1,423.51
FRONTIER	860-442-0553	11/10/22	\$1,335.02	Verizon Business	10/28/22	\$73.62	Verizon Wireless	11/10/22	\$41.02	\$1,428.24
FRONTIER	860-442-0553	12/9/22	\$1,351.02	Verizon Business	11/23/22	\$48.26	Verizon Wireless	12/9/22	\$41.02	\$1,440.30
FRONTIER	860-442-0553	1/6/23	\$1,334.31	Verizon Business	12/23/22	\$71.54	Verizon Wireless	1/20/23	\$40.98	\$1,446.83
FRONTIER	860-442-0553	2/3/23	\$1,311.52	Verizon Business	1/20/23	\$49.07	Verizon Wireless	3/3/23	\$41.00	\$1,401.59
FRONTIER	860-442-0553	3/3/23	\$1,310.15	Verizon Business	3/3/23	\$58.81	Verizon Wireless	3/17/23	\$41.00	\$1,409.96
FRONTIER	860-442-0553	4/14/23	\$1,415.07	Verizon Business	3/17/23	\$105.16	Verizon Wireless	4/14/23	\$41.00	\$1,561.23
FRONTIER	860-442-0553	5/12/23	\$1,338.01	Verizon Business	4/28/23	\$5.99	Verizon Wireless	5/12/23	\$41.00	\$1,385.05
FRONTIER	860-442-0553	6/1/23	\$1,405.18	Verizon Business	5/26/23	\$48.07	Verizon Wireless	6/23/23	\$40.97	\$1,494.22
FRONTIER	860-442-0553	6/23/23	\$1,367.91	Verizon Business	6/23/23	\$52.90	Verizon Wireless	6/30/23	\$40.97	\$1,461.78
ACTUAL - 2022/2023			\$16,216.08	Total		\$713.70	Total		\$492.27	\$17,422.05

Carrier	Number	Date	Amount	Carrier	Date	Amount	Carrier	Date	Amount	Total
FRONTIER	860-442-0553	7/15/21	\$1,358.12	Verizon Business	7/23/21	\$83.59	Verizon Wireless	8/6/21	\$41.14	\$1,482.85
FRONTIER	860-442-0553	8/15/21	\$1,328.80	Verizon Business	8/20/21	\$70.24	Verizon Wireless	9/17/21	\$41.14	\$1,440.18
FRONTIER	860-442-0553	9/15/21	\$1,226.87	Verizon Business	10/1/21	\$69.69	Verizon Wireless	10/15/21	\$41.08	\$1,337.64
FRONTIER	860-442-0553	10/15/21	\$1,236.23	Verizon Business	10/29/21	\$95.67	Verizon Wireless	11/12/21	\$41.05	\$1,363.59
FRONTIER	860-442-0553	11/15/21	\$1,253.40	Verizon Business	11/24/21	\$83.04	Verizon Wireless	12/23/21	\$41.05	\$1,377.49
FRONTIER	860-442-0553	12/15/21	\$1,235.65	Verizon Business	12/3/21	\$78.79	Verizon Wireless	1/21/22	\$41.05	\$1,355.49
FRONTIER	860-442-0553	1/15/22	\$1,243.46	Verizon Business	2/4/22	\$19.15	Verizon Wireless	2/18/22	\$41.02	\$1,303.63
FRONTIER	860-442-0553	2/15/22	\$1,224.13	Verizon Business	3/4/22	\$81.37	Verizon Wireless	3/18/22	\$41.02	\$1,346.52
FRONTIER	860-442-0553	3/15/22	\$1,216.55	Verizon Business	4/1/22	\$70.07	Verizon Wireless	4/14/22	\$41.02	\$1,327.64
FRONTIER	860-442-0553	4/15/22	\$1,345.98	Verizon Business	4/29/22	\$81.10	Verizon Wireless	5/13/22	\$71.00	\$1,498.08
FRONTIER	860-442-0553	5/15/22	\$1,345.98	Verizon Business	5/27/22	\$68.01	Verizon Wireless	6/10/22	\$41.01	\$1,455.00
FRONTIER	860-442-0553	6/15/22	\$1,255.71	Verizon Business	6/24/22	\$64.56	Verizon Wireless	6/30/22	\$41.01	\$1,361.28
ACTUAL - 2021/2022			\$15,270.88	Total		\$865.28	Total		\$522.59	\$16,658.75

TOWN OF WATERFORD

Expenditure History

Carrier	Number	Date	Amount	Carrier	Date	Amount	Carrier	Date	Amount	Total
FRONTIER	860-442-0553	7/24/20	\$1,091.76	Verizon Business	7/29/21	\$52.93	Verizon Wireless	2/18/21	\$110.12	\$1,254.81
FRONTIER	860-442-0553	8/20/20	\$1,089.62	Verizon Business	8/17/20	\$72.31	Verizon Wireless	2/18/21	\$51.28	\$1,213.21
FRONTIER	860-442-0553	9/24/20	\$1,090.22	Verizon Business	8/28/20	\$50.51	Verizon Wireless	3/2/21	(\$27.00)	\$1,113.73
FRONTIER	860-442-0553	10/16/20	\$1,093.67	Verizon Business	9/21/20	\$96.70	Verizon Wireless	3/17/21	\$75.82	\$1,262.74
FRONTIER	860-442-0553	11/23/20	\$1,091.51	Verizon Business	10/1/20	\$51.92	Verizon Wireless	4/16/21	\$90.03	\$1,233.46
FRONTIER	860-442-0553	1/12/21	\$1,091.51	Verizon Business	10/16/20	\$87.05	Verizon Wireless	4/16/21	\$41.16	\$1,219.72
FRONTIER	860-442-0553	1/26/21	\$2,219.60	Verizon Business	11/3/20	\$51.23	Verizon Wireless	5/14/21	\$41.17	\$2,312.00
FRONTIER	860-442-0553	2/18/21	\$13.07	Verizon Business	11/17/20	\$194.33	Verizon Wireless	5/28/21	\$92.59	\$299.99
FRONTIER	860-442-0553	3/24/21	\$1,096.05	Verizon Business	12/11/20	\$51.23	Verizon Wireless	6/4/21	\$41.17	\$1,188.45
FRONTIER	860-442-0553	4/30/21	\$1,128.78	Verizon Business	1/8/21	\$77.68	Verizon Wireless	6/30/21	\$60.61	\$1,267.07
FRONTIER	860-442-0553	5/28/21	\$1,138.06	Verizon Business	1/8/21	\$51.23	Verizon Wireless	6/30/21	\$41.17	\$1,230.46
FRONTIER	860-442-0553	6/25/21	\$1,133.85	Verizon Business	2/3/21	\$50.00	Verizon Wireless			\$1,183.85
ACTUAL - 2020/2021			\$13,277.70	Total		\$887.12	Total		\$618.12	\$14,782.94

TOWN OF WATERFORD
OFFICE SUPPLIES & OFFICE EQUIPMENT - FINANCE DEPARTMENT
2025-2026 FISCAL YEAR

LINE ITEM	ACCOUNT NAME	2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 TO DATE (10/11/24)	2025-2026 PROPOSED BUDGET	\$ INCREASE	% INCREASE
53010	OFFICE SUPPLIES	21,779	25,000	16,180	25,000	-	0.00%

ACCOUNT JUSTIFICATION

The Finance Department provides standard office supplies to departments. The purchasing agent purchases standard supplies to take advantage of state contract pricing. Supplies include, printer toner, envelopes, general office supplies, copier paper, AP check stock.

5-year Expenditure History				
FY20	FY21	FY22	FY23	FY24
\$ 20,622.73	\$ 29,329.61	\$ 24,996.32	\$ 33,407.19	\$ 21,778.95

LINE ITEM	ACCOUNT NAME	2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 TO DATE (10/11/24)	2025-2026 PROPOSED BUDGET	\$ INCREASE	% INCREASE
54010	FURNITURE	0	0	0	0	-	0.00%

ACCOUNT JUSTIFICATION

No furniture needs for FY25.

5-year Expenditure History				
FY20	FY21	FY22	FY23	FY24
\$ -	\$ -	\$ -	\$ 2,399.05	\$ -