FIFTEEN ROPE FERRY ROAD
WATERFORD, CT 06385-2886

Town of Waterford

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

BOARD OF FINANCE
AGENDA

Waterford Town Hall
Regular Meeting

October 11, 2023
7:00 p.m.

1. Establishment of a quorum and call to order.

2. Public Comment.

3. Approval and acceptance of minutes from September 13, 2023.

4. Review and possible action on the proposed Board of Finance Regular Meeting and Budget hearing schedules. Attached are last year's schedules a breakout of the 2024 holidays.

5. Fund Balance Policy 1.03 Draft Revision attached.

6. Old Business:

    a. Discussion of a potential BOF Policy governing the use of the Unassigned Fund Balance of the General Fund to adjust the Mill Rate.

7. New Business:

8. Liaison Reports

9. Correspondence

    a. Virginia Bielucki, Town Accountant, Status of Contingency Fiscal Year 2024 dated September 9, 2022.
    b. Virginia Bielucki, Town Accountant, Periodic Financial Statements FY24 dated September 16, 2022.
    c. Virginia Bielucki, Town Accountant, Status of General Fund Unassigned Balance dated October 3, 2022.
    d. Special Revenue Reports, August 2023

10. Adjournment

Glenn Patterson, Chairman

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BOARD OF FINANCE
MEETING SCHEDULE
CALENDAR YEAR 2023

ALL MEETINGS WILL BE HELD AT 7:00 P.M. UNLESS OTHERWISE NOTED

January 11, 2023	Regular Meeting
February 8, 2023	Regular Meeting
March 1, 2023	Budget Hearing
March 6, 2023	Budget Hearing
March 8, 2023	Budget Hearing
March 13, 2023	Budget Hearing
March 15, 2023	Regular Monthly Meeting (followed by Budget Hearing)
March 15, 2023	Budget Hearing
March 20, 2023	Budget Hearing
March 22, 2023	Budget Hearing
March 27, 2023	Public Hearing on the budget followed by Special Meeting for Final Budgetary Action
April 12, 2023	Regular Meeting
May 1, 2023	RTM Annual Budget Meeting (anticipated to be conducted May 1st through 5th)
May 17, 2023	Regular Meeting (Third Wednesday)
June 14, 2023	Regular Meeting
July 19, 2023	Regular Meeting (Third Wednesday)
August 9, 2023	Regular Meeting
September 13, 2023	Regular Meeting
October 11, 2023	Regular Meeting
November 8, 2023	Regular Meeting
December 13, 2023	Regular Meeting

S:Finance:Board of Finance/Meeting Schedule/BOF Meeting Schedule 2023

BOARD OF FINANCE
BUDGET HEARING SCHEDULE
FISCAL YEAR 2023/2024

Wednesday, March 1, 2023	Library Police Department Emergency Management Fire Services Board of Finance Contingency
Monday, March 6, 2023	Ethics Commission Conservation of Health Public Health & Nursing Miscellaneous Social Grants Youth Services Senior Citizens Recreation and Parks
Wednesday, March 8, 2023	Economic Development Conservation Commission Planning and Zoning Zoning Board of Appeals Building Department Flood and Erosion Control Review Projected Revenue
Monday, March 13, 2023........................	Human Resources Finance Department Retirement Insurance Legal Information Technology
Wednesday. March 15, 2023	Regular Meeting
Wednesday, March 15, 2023	Registrar of Voters Assessor Board of Assessment Appeals Tax Collector Town Clerk Representative Town Meeting Board of Selectmen
Monday, March 20, 2023	Building Maintenance Public Works Capital Improvements Debt Service Transfers to Capital and Non-Recurring
Wednesday, March 22, 2023	Board of Education
Monday, March 27, 2023	Board of Finance Public Hearing on Budget Followed by Special Meeting for Final Budgetary Action
Monday, May 1, 2023	**RTM** Annual Budget Meeting (anticipated to be conducted May 1st through May 5th)

All Board of Finance Meetings will be held at the Waterford Town Hall at 7:00 p.m. and end at 10:30 p.m. unless otherwise noted. All budgets are due in the Finance Office on **December 9, 2022 WITH NO EXCEPTIONS.**

S:Finance: Board of Finance-grm/Meeting Schedule/Budget Hearing Schedule

2024

January

Su	M	Tu	W	Th	F	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

February

Su	M	Tu	W	Th	F	Sa
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March

Su	M	Tu	W	Th	F	Sa
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31						

April

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28	29	30				

May

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June

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30						

July

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August

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September

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29	30					

October

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27	28	29	30	31		

November

Su	M	Tu	W	Th	F	Sa
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17	18	19	20	21	22	23
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December

Su	M	Tu	W	Th	F	Sa
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15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

Holidays & Observances

Jan 01	New Year's Day
Jan 15	Martin Luther King Day
Feb 10	Chinese New Year
Feb 14	Valentine's Day
Feb 14	Ash Wednesday
Feb 19	President's Day
Mar 11	Ramadan, 1st day
Mar 17	St. Patrick's Day
Mar 20	March equinox (GMT)
Mar 31	Easter
Apr 01	April Fool's Day
Apr 22	Earth Day
Apr 23	Passover
Apr 24	Admin Assistants Day
May 05	Cinco de Mayo
May 12	Mother's Day
May 19	Pentecost
May 27	Memorial Day
Jun 14	Flag Day
Jun 16	Father's Day
Jun 19	Juneteenth
Jun 20	June Solstice (GMT)
Jul 04	Independence Day
Sep 02	Labor Day
Sep 22	September equinox (GMT)
Oct 03	Rosh Hashanah
Oct 14	Federal Holiday
Oct 31	Halloween
Nov 11	Veterans Day
Nov 28	Thanksgiving
Dec 21	December Solstice (GMT)
Dec 25	Hanukkah begins
Dec 25	Christmas Day
Dec 26	Kwanzaa begins
Dec 31	New Year's Eve

BOARD OF FINANCE
MEETING SCHEDULE
CALENDAR YEAR 2024

ALL MEETINGS WILL BE HELD AT 7:00 P.M. UNLES OTHERWISE NOTED

DRAFT

January 10, 2024	Regular Meeting
February 7, 2024	Regular Meeting
February 28, 2024	Budget Hearing
March 4, 2024	Budget Hearing
March 6, 2024	Budget Hearing
March 11, 2024	Budget Hearing
March 13, 2024	Regular Monthly Meeting (followed by Budget Hearing)
March 13, 2024	Budget Hearing
March 18, 2024	Budget Hearing
March 20, 2024	Budget Hearing
March 25, 2024	Public Hearing on the budget followed by Special Meeting for Final Budgetary Action
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September 11, 2024	Regular Meeting
October 9, 2024	Regular Meeting
November 13, 2024	Regular Meeting
December 11, 2024	Regular Meeting

BOARD OF FINANCE
BUDGET HEARING SCHEDULE DRAFT
FISCAL YEAR 20~~23~~/20~~24~~
24 25

Wednesday, February 28, 2024	Library Police Department Emergency Management Fire Services Board of Finance Contingency
Monday, March 4, 2024	Ethics Commission Conservation of Health Public Health & Nursing Miscellaneous Social Grants Youth Services Senior Citizens Recreation and Parks
Wednesday, March 6, 2024	Economic Development Conservation Commission Planning and Zoning Zoning Board of Appeals Building Department Flood and Erosion Control Review Projected Revenue
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S:Finance: Board of Finance-grm/Meeting Schedule/Budget Hearing Schedule

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TOWN OF WATERFORD
FUND BALANCE POLICY

OBJECTIVE
The Town of Waterford feels it necessary to maintain an adequate unrestricted fund balance in the General Fund to provide for a sound financial base for current and future budgets as well as mitigating risks such as revenue shortfalls or unexpected expenditures. An adequate level of unrestricted fund balance will also assist the Town in maintaining its bond rating. This policy is intended to provide for a fund balance which satisfies the cash flow and contingency needs of the Town while at the same time avoiding over taxation with an excessively large fund balance.

A positive fund balance serves three important functions:

1. Eliminates the need for short term borrowing to handle cash flow between the start of the fiscal year and receipt of revenue from taxes;
2. Serves as a contingency fund that enables the Town to respond to unanticipated emergencies or opportunities: and
3. Provides funds that can be used periodically to lower taxes to smooth out major fluctuations in the property tax rates

DISCUSSION
Find Balance is the difference between the Town's current assets (cash, short-term investments, and receivables) expected to be available to finance operations in the immediate future and its current liabilities.

Waterford recognizes the new Fund Balance components below in accordance with Government Accounting Standards Board (GASB) Pronouncement #54.

- Non Spendable Fund Balance-Amounts that cannot be spent because they are either:
  - Not in a spendable form such as long-term receivables, inventory, or prepaid expenses.
  - Legally or contractually required to be maintained intact, such as an endowment fund
- Restricted Fund Balance - Amounts that have legally enforceable constraints placed on their use by external parties or external laws and regulations.
- Committed Fund Balance -Amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority (RTM)
- Assigned Fund Balance - Amounts intended to be used for specific purposes, but are neither restricted nor committed
- Unassigned Fund Balance-Amounts that do not fall within any other classification.

POLICY
The Town will maintain an unassigned fund balance as of June 30th of each year between 10% and 13% of the subsequent fiscal years budgeted General Fund revenue.

~~The use of General Fund Unassigned Fund balance in excess of the maximum level shall be limited to one-time, non-recurring purposes. Examples include Capital Projects, transfer to Capital Non-recurring~~

~~fund, emergency/storm response, debt service mitigation, land acquisition, and other one-time, nonrecurring uses determined to be in the best financial interest of the Town.~~

In the event the fund balance is greater than 13% at the end of any fiscal year, the excess may be used in one or a combination of the following ways:

- Transfer such excess to a committed account (Debt Service Fund) for future debt payments.
- Transfer such excess to the Capital Non-Recurring Fund for future capital projects.
- Transfer such excess to the Pension and/or OPEB trust funds.
- Utilize such excess to offset the next fiscal year's operating budget to reduce planned expenditures.

The following circumstances may justify maintaining a fund balance exceeding 13%:

- Significant volatility in operating revenues or operating expenditures;
- Potential drain on resources from other funds facing financial difficulties;
- Exposure to natural disasters (i.e. hurricanes, public health crisis, etc.);
- Rapidly growing budgets;
- Reliance on a single taxpayer or upon a group of taxpayers in the same industry;
- Disparities in timing between revenue collections and expenditures.

Exigent circumstances may justify a "spend down" of the fund balance to under 13%. Examples of such circumstances include:

- Operating emergencies
- Unanticipated budgetary shortfalls.

The Board of Finance shall monitor the minimum fund balance requirements based on these criteria. If at the end of a fiscal year, the unrestricted general fund balance is below 10% for reasons other than the timing of receipt of disaster recovery funds that have been approved by the federal or state government, the Director of Finance shall prepare and submit a plan for expenditure reductions and or revenue increases. The Board of Finance shall take action necessary to restore the unreserved, undesignated fund balance to acceptable levels within three years.

~~If Unassigned Fund Balance falls below the minimum level, the Board of Finance will propose a plan to restore it to the minimum 10% level within three years.~~

The General Fund Unassigned Fund Balance may be appropriated as authorized by the RTM upon approval by the Board of Finance.

~~General Fund Unassigned Fund Balance in excess of the maximum level will not be allocated to ongoing operations to avoid a revenue gap in subsequent budget years.~~

For purposes of fund balance classification, expenditures are to be spent from restricted fund balance first, followed in order by committed fund balance, assigned fund balance and lastly, unassigned fund balance.

ADOPTED: November 18, 2015

Revised (Draft): July 2023

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FIFTEEN ROPE FERRY ROAD
WATERFORD, CT 06385-2886

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

Date: September 21, 2023

To: Members of the Board of Finance

From: The Town Accountant

Subject: Status of Contingency Fiscal Year 2024

Contingency Fund, Line item 10121-59010:

07/01/23 Appropriation	265,000
Transferred through 09/13/23	(75,000)
Balance	190,000

Virginia Bielucki

FISCAL YEAR 2023-2024
CONTINGENCY TRANSFERS & BALANCE

ORG	OBJECT	DESCRIPTION	BOARD OF FINANCE	RTM	TRANSFER AMOUNT	BALANCE
		BALANCE 07/01/23				$265,000.00
10108	52560	LEGAL- MISCELLANEOUS CLAIMS	8/9/2023	N/A	$75,000.00	$190,000.00
					($75,000.00)	$190,000.00

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FIFTEEN ROPE FERRY ROAD
WATERFORD, CT 06385-2886

Town of Waterford

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

Date: September 15, 2023

To: The Members of the Board of Finance

From: The Town Accountant

Subject: Periodic Financial Statements

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

Thank you,

Virginia Bielucki

Enclosures:

General Fund-Statement of Revenues and Statement of Expenditures

Fleet Management-Statement of Revenues and Expenditures

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

Capital Improvement Fund-Expenditures

Capital Projects Funds-Expenditures

Contributed Gifts Fund-Balances

Insurance Administration Fund- Balance Sheet

TOWN OF WATERFORD
STATEMENT OF REVENUES COMPARED TO ANTICIPATED
FOR FISCAL YEAR 2023-2024, THROUGH AUGUST 31, 2023
WITH COMPARATIVE ACTUAL AMOUNTS
FOR FISCAL YEAR 2022-2023, THROUGH AUGUST 31, 2022

	FISCAL YEAR 2023-2024 BUDGET	FISCAL YEAR 2023-2024 ACTUAL	FISCAL YEAR 2023-2024 PERCENT RECEIVED	FAVORABLE (UNFAVORABLE) FISCAL YEAR 2023-2024 VARIANCE	FISCAL YEAR 2022-2023 ACTUAL
STATE OF CONNECTICUT					
EDUCATION					
EQUALIZED COST SHARING	$326,444	$0	0.00%	(326,444)	$0
HEALTH & WELFARE	$6,359	$0	0.00%	(6,359)	$0
SUB TOTAL	**332,803**	**0**	**0.00%**	**(332,803)**	**0**
GENERAL GOVERNMENT					
PILOT-DISABLED	1,200	0	0.00%	(1,200)	$0
TIERED PILOT	315,978	0	0.00%	(315,978)	$0
TAX RELIEF-VETERANS	5,000	0	0.00%	(5,000)	$0
CIVIL PREPAREDNESS	20,000	0	0.00%	(20,000)	$0
TELECOMMUNICATIONS PROPERTY TAX	58,071	0	0.00%	(58,071)	$0
TOWN AID ROADS-IMPROVED	321,120	160,680	50.04%	(160,440)	$0
LOCAL CAPITAL IMPROVEMENT (LOCIP)	116,994	0	0.00%	(116,994)	$0
SDE STATE GRANT	14,000	3,526	25.18%	(10,474)	$0
ENHANCEMENT 911	22,981	5,646	24.57%	(17,335)	$5,604
MUNICIPAL REVENUE SHARE GRANT	379,498	0	0.00%	(379,498)	$0
GRANTS FOR MUNICIPAL PROJECTS	68,510	0	0.00%	(68,510)	$0
TOTAL GENERAL GOVERNMENT	**1,323,352**	**169,851**	**12.83%**	**(1,153,501)**	**5,604**
TOTAL STATE OF CONNECTICUT	**1,656,155**	**169,851**	**10.26%**	**(1,486,304)**	**5,604**
OTHER SOURCES					
EDUCATION					
TUITION	60,000	0	0.00%	(60,000)	9,604
RENT & MISCELLANEOUS	1,500	0	0.00%	(1,500)	0
SUB TOTAL	**61,500**	**0**	**0.00%**	**(61,500)**	**9,604**

TOWN OF WATERFORD
STATEMENT OF REVENUES COMPARED TO ANTICIPATED
FOR FISCAL YEAR 2023-2024, THROUGH AUGUST 31, 2023
WITH COMPARATIVE ACTUAL AMOUNTS
FOR FISCAL YEAR 2022-2023, THROUGH AUGUST 31, 2022

	FISCAL YEAR 2023-2024 BUDGET	FISCAL YEAR 2023-2024 ACTUAL	FISCAL YEAR 2023-2024 PERCENT RECEIVED	FAVORABLE (UNFAVORABLE) FISCAL YEAR 2023-2024 VARIANCE	FISCAL YEAR 2022-2023 ACTUAL
GENERAL GOVERNMENT					
INTEREST & LIENS	291,306	66,634	22.87%	(224,672)	41,541
INTEREST ON INVESTMENTS	2,500,000	546,300	21.85%	(1,953,700)	170,997
RECREATION & PARKS	165,000	153,190	92.84%	(11,810)	150,406
BUILDING INSPECTOR	400,000	96,122	24.03%	(303,878)	139,741
LICENSE, FEE, PERMIT, FINE	135,309	2,832	2.09%	(132,478)	4,242
LIBRARY	0	286	#DIV/0!	286	0
WATER MAIN ASSESSMENTS	0	0	#DIV/0!	0	0
SALE OF EQUIPMENT	1,000	0	0.00%	(1,000)	0
SCRRRA REBATE	0	0	#DIV/0!	0	0
NL RADIO COMM. NETWORK USE FEE	72,000	0	0.00%	(72,000)	0
ALARM PENALTIES	0	0	#DIV/0!	0	0
BULKY WASTE FEES	110,000	22,233	20.21%	(87,767)	21,464
MISCELLANEOUS	27,582	11,400	41.33%	(16,182)	9,985
CONVEYANCE TAX	200,000	55,927	27.96%	(144,073)	68,073
EMS-REG COMM CTR FEES	6,000	0	0.00%	(6,000)	0
SEWER ASSESSMENTS	0	0	#DIV/0!	0	0
PLANNING& ZONING, ZBA, CONSRV COMM	54,183	4,066	7.50%	(50,117)	21,264
TOWN CLERK FEES	175,000	27,448	15.68%	(147,553)	30,754
LIENS -COLLECTED BY UTILITY COMMISSION	0	0	#DIV/0!	0	0
TIPPING FEES	275,000	0	0.00%	(275,000)	0
RECYCLING	45,000	0	0.00%	(45,000)	0
COST SHARING PRR	0	0	#DIV/0!	0	187,367
TRANSFERS FROM OTHER FUNDS	0.00	0	#DIV/0!	0	0
TRANSFERS IN-PY ENCUMBRANCES	0	0	#DIV/0!	0	0
EUGENE O'NEILL GATE/LEASE REVENUE	10,000	0	0.00%	(10,000)	0
AMBULANCE OPERATING SUBSIDY	0	0	#DIV/0!	0	0
YSB BOE CLERICAL STIPEND	5,000	0	0.00%	(5,000)	0
RENTAL OF BUILDINGS	50,000	13,974	27.95%	(36,026)	23,429
SENIOR SERVICES	10,196	3,264	32.01%	(6,932)	2,288
VERSA KART/BLUE BOXES	10,000	2,060	20.60%	(7,940)	1,980
PUBLIC WORKS BOE CUSTODIAL SUBSIDY	73,218	73,218	100.00%	0	0
SUB TOTAL	**4,615,794**	**1,078,952**	**23.38%**	**(3,536,842)**	**873,531**
TOTAL OTHER SOURCES	**4,677,294**	**1,078,952**	**23.07%**	**(3,598,342)**	**883,135**
PROPERTY TAXATION					
CURRENT PROPERTY TAX	95,263,203	71,211,439	74.75%	(24,051,764)	71,124,349
PRIOR YEAR TAXES	476,546	13,004	2.73%	(463,542)	27,657
TOTAL PROPERTY TAXATION	**95,739,749**	**71,224,443**	**74.39%**	**(24,515,306)**	**71,152,006**
TOTAL REVENUES	**102,073,198**	**72,473,247**	**71.00%**	**(29,599,951)**	**72,040,745**

GENERAL FUND
STATEMENT OF EXPENDITURES COMPARED TO BUDGET
FOR FISCAL YEAR 2023-2024, THROUGH AUGUST 31, 2023
WITH COMPARATIVE ACTUAL AMOUNTS
FOR FISCAL YEAR 2022-2023, THROUGH AUGUST 31, 2022

	FISCAL YEAR 2024 APPROPRIATED	FISCAL YEAR 2024 ACTUAL	FISCAL YEAR 2024 VARIANCE FAVORABLE (UNFAVORABLE)	FISCAL YEAR 2022-2023 ACTUAL
GENERAL GOVERNMENT				
Board of Selectmen	$207,605	$27,442	180,163	$29,508
Registrar of Voters	$79,488	$12,629	66,859	$23,606
Board of Finance	$70,159	$65,168	4,991	$61,979
Assessor	$292,148	$38,333	253,815	$46,138
Board of Assessment Appeals	$1,602	$13	1,589	$163
Tax Collector	$217,865	$51,211	166,654	$50,734
Finance Department	$747,721	$194,954	552,767	$160,603
Legal Department	$370,000	$70,440	299,560	$32,262
Town Clerk	$252,225	$54,351	197,874	$34,536
Planning and Zoning	$661,210	$86,116	575,094	$92,487
Building Maintenance	$899,770	$328,705	571,066	$193,410
Insurance	$5,105,857	$1,342,632	3,763,225	$1,224,722
Economic Development Commission	$27,447	$9,419	18,028	$1,137
Conservation Commission	$18,250	$1,211	17,039	$1,303
Zoning Board of Appeals	$4,310	2,969	1,341	2,988
Retirement Commission	$7,049,737	$2,323,790	4,725,947	$2,065,934
R.T.M.	$18,903	$13,304	5,599	$13,079
Building Department	$297,609	$41,039	256,570	$33,650
Youth Service Bureau	$239,827	$62,324	177,503	$44,330
Social Service Grants/Miscellaneous	$88,182	$125,214	(37,032)	$11,552
Contingency Fund	$190,000	0	190,000	0
Emergency Management	$1,094,563	$142,664	951,900	$158,552
Fire Services	$3,531,618	$1,204,698	2,326,920	$1,139,305
Police Department	$6,730,602	$974,938	5,755,664	$915,243
Public Works Department	$4,994,798	$1,567,716	3,427,082	$1,661,620
Conservation of Health	$148,407	148,407	(0)	148,126
Public Health Nursing	$25,911	10,000	15,911	24,000
Senior Citizens Commission	$484,631	99,983	384,648	62,585
Waterford Public Library	$1,006,837	$175,681	831,156	$167,173

GENERAL FUND
STATEMENT OF EXPENDITURES COMPARED TO BUDGET
FOR FISCAL YEAR 2023-2024, THROUGH AUGUST 31, 2023
WITH COMPARATIVE ACTUAL AMOUNTS
FOR FISCAL YEAR 2022-2023, THROUGH AUGUST 31, 2022

	FISCAL YEAR 2024 APPROPRIATED	FISCAL YEAR 2024 ACTUAL	FISCAL YEAR 2024 VARIANCE FAVORABLE (UNFAVORABLE)	FISCAL YEAR 2022-2023 ACTUAL
Recreation and Parks	$1,418,773	$366,730	1,052,043	$354,777
Flood and Erosion Control Bd.	$2,138	0	2,138	331
Ethics Commission	$900	47	853	0
Human Resources	$259,836	$101,268	158,568	$107,304
Information Technology	$1,165,181	$570,814	594,367	$638,946
Transfer to Waterford Special Activity Fund	$4,750	$4,750	0	$4,750
Transfer to Waterford Shellfish Fund	$4,134	$4,134	0	$1,721
Transfer to Capital Improvement Fund	$2,502,902	$2,502,902	0	$2,946,905
Transfer to Capital & Non-Recurring Fund	$581,250	$581,250	0	$1,238,824
Transfer to Dog Fund	$100,000	$100,000	0	$60,000
Debt Service	$8,148,250	$6,454,468	1,693,782	$4,528,916
Total General Government	***$49,045,396***	***$19,861,713***	***$29,183,683***	***$18,283,199***
Board of Education	***$54,193,983***	***$2,881,332***	**51,312,651**	***$3,175,280***
Total General Fund	***$103,239,379***	***$22,743,045***	***$80,496,334***	***$21,458,479***

TOWN OF WATERFORD
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FLEET MANAGEMENT FUND
AS OF AUGUST 31, 2023

Revenues:	
Investment Income	32,729
Vehicle Rentals	8,563
Total Revenues	41,291
Expenditures:	
Equipment Replacement	24,375
Vehicle Replacement	668,135
Total Expenditures	692,510
Excess (Deficiency) of Revenues Over Expenditures	(651,218)
Other Financing Sources (Uses):	
Transfers from other funds	1,000,000
Total Other Financing Sources (Uses)	1,000,000
Net Change in Fund Balances	348,782
Fund Balances - Beginning	3,509,747
Fund Balances - Ending	3,858,529

TOWN OF WATERFORD
CAPITAL AND NON-RECURRING EXPENDITURE FUND
FUND BALANCE AND APPROPRIATION
AS OF AUGUST 31, 2023

	APPROPRIATED	DESIGNATED	UNDESIGNATED	TOTAL
20501-57639 REVALUATION	($23,803.27)	$407,700.00	$0.00	**$383,896.73**
20511-57767 NEVINS COTTAGE STRUCTURAL REPAIRS	$20,715.00	$100,000.00	$0.00	**$120,716.00**
20511-57839 TOWN HALL EMERGENCY EGRESS	$41,275.00	$0.00	$0.00	**$41,275.00**
20511-57856 JORDAN VILLAGE SIDEWALKS	$0.00	$0.00	$87,786.36	**$87,786.36**
20511-57866 TOWN HALL FRONT DOOR	$18,982.73	$0.00	$0.00	**$18,982.73**
20511-57870 MAGO POINT IMPROVEMENTS	$0.00	$374,500.00	$0.00	**$374,500.00**
20511-57871 PUBLIC SAFETY BLDG HVAC	$0.00	$62,045.00	$0.00	**$62,045.00**
20511-57872 ROOF & HVAC REPLACEMENT PUBLIC SAFETY BUILDING	$14,669.20	$0.00	$0.00	**$14,669.20**
20511-57874 RECONDITION ELEVATORS -TOWN HALL/YOUTH SERVICES BLDG	$35.00	$0.00	$0.00	**$35.00**
20511-57876 SW SCHOOL UNDERGROUND TANK	$89,027.14	$0.00	$0.00	**$89,027.14**
20511-57879 TOWN HALL BATHROOM REFURBISHMENT	$19,781.35	$0.00	$0.00	**$19,781.35**
20511-57885 COMMUNITY CENTER BMS PROJECT	$277,500.00	$0.00	$0.00	**$277,500.00**
20522-57794 MOBILE & PORTABLE RADIO REPLACEMENT PROGRAM	$0.00	$500,436.00	$0.00	**$500,436.00**
20523-57792 OSWEGATCHIE-BUILDING RENOVATIONS	$212,500.00	$0.00	$0.00	**$212,500.00**
20523-57777 FIRE SERVICES -SCBA UPGRADE PROGRAM	$0.00	$64,000.00	$0.00	**$64,000.00**
20523-57791 JORDAN-TRAFFIC LIGHT UPGRADE	$0.00	$25,000.00	$0.00	**$25,000.00**
20523-57836 FIRE SERVICES CARPET REPLACEMENT	$0.00	$30,000.00	$0.00	**$30,000.00**
20523-57838 FIRE SERVICES PRE EMPTION LIGHT REPAIRS	$0.00	$50,000.00	$0.00	**$50,000.00**
20529-57458 EVIDENCE ROOM & ARMORY UPDATE & RENOVATE	$12,138.90	$0.00	$0.00	**$12,138.90**
20530-57695 MUNICIPAL COMPLEX RENOVATION	$354,971.07	$6,100,833.00	$0.00	**$6,455,804.07**
20507-59205 FUNDING OFFSETS DEBT SERVICE-MUNICIPAL COMPLEX	($1,251,500.00)	($6,000,000.00)	$0.00	**($7,251,500.00)**
20530-57696 MUNICIPAL COMPLEX CLEAN UP	$4,370.23	$0.00	$0.00	**$4,370.23**
20530-57880 MAJOR/MINOR COLLECTOR ROAD PAVING	$828,377.62	$0.00	$0.00	**$828,377.62**
20530-57886 OLD NORWICH ROAD PAVING	$1,053,000.00	$0.00	$0.00	**$1,053,000.00**
20531-55771 HARVEY AVENUE PUMP STATION REHAB	$503.58	$0.00	$0.00	**$503.58**
20531-57685 I/I MITIGATION & CONTROL	$310,985.86	$0.00	$0.00	**$310,985.86**
20531-57816 OLD NORWICH/EVERGREEN/HARVEY AVE PUMP STATION REHAB	$549,825.61	$0.00	$0.00	**$549,825.61**
20531-57881 PLASTIC WATER SERVICE LINE REPLACEMENT	$621,392.81	$100,000.00	$0.00	**$721,392.81**
20536-57848 LIBRARY HVAC UPGRADE	$0.00	$1,091,200.00	$0.00	**$1,091,200.00**
20500-49000 CT PUBLIC LIBRARY CONSTRUCTION GRANT	$0.00	($250,000.00)	$0.00	**($250,000.00)**
20537-57735 LEARY PARK ROAD /PARKING LOT	$0.00	$20,000.00	$0.00	**$20,000.00**
20537-57878 REPAIR OF PLEASURE BEACH SIDEWALK/PATH	$256.00	$0.00	$0.00	**$256.00**
20541-57328 ALEWIFE COVE DREDGING	$0.00	$37,500.00	$0.00	**$37,500.00**
20547-57847 TOWN-WIDE CAMERA SYSTEM	$84,914.00	$86.00	$0.00	**$85,000.00**
20547-57860 PHONE SYSTEM UPGRADE	$581,700.00	$16,000.00	$0.00	**$597,700.00**
20547-57861 SWITCHES	($0.00)	$2,258.00	$0.00	**$2,258.00**
20547-57882 COMPUTER REPLACEMENTS	$0.00	$42,250.00	$0.00	**$42,250.00**
20500-43600 TURF FIELD RENTAL REVENUES	$0.00	$4,815.00	$0.00	**$4,815.00**
20560-55020 CLMS CHILLER REPLACEMENTS	$775,150.00	$0.00	$0.00	**$775,150.00**

TOWN OF WATERFORD
CAPITAL AND NON-RECURRING EXPENDITURE FUND
FUND BALANCE AND APPROPRIATION
AS OF AUGUST 31, 2023

		APPROPRIATED	DESIGNATED	UNDESIGNATED	TOTAL
20560-57822	IT LEARNING BOARDS -END OF LIFE	$15,368.35	$27,319.88	$0.00	**$42,688.23**
20560-57828	QH 10-YR RETRO COMMISSIONING	$0.00	$30,000.00	$0.00	**$30,000.00**
20560-57833	TENNIS COURTS	$0.00	$52,300.00	$0.00	**$52,300.00**
20560-57841	BUS LOT OFFICE	$0.00	$150,000.00	$0.00	**$150,000.00**
20560-57842	SCHOOL SECURITY	$32,175.00	$0.00	$0.00	**$32,175.00**
20560-57883	FINANCING ENERGY EFFICIENT EQUIPMENT	$243,335.00	$0.00	$0.00	**$243,335.00**
20560-57884	CHROMEBOOK & IPAD EQUIPMENT	$608.00	$0.00	$0.00	**$608.00**
205-31520	UNDESIGNATED FUND BALANCE	$0.00	$0.00	$756,775.85	**$756,775.85**
	TOTAL	**$4,888,254.18**	**$3,318,242.88**	**$844,562.21**	**$9,051,059.27**

TOWN OF WATERFORD
CAPITAL AND NON-RECURRING EXPENDITURE FUND
FUND BALANCE DESIGNATION AND APPROPRIATION
JULY 1,2023 TO JUNE 30,2024
AS OF AUGUST 31,2023

			BEGINNING BALANCE		FY24 RTM XFER IN	FISCAL YEAR 2023-2024			ENCUMBERED/	CLOSED BAL (REVERTS	INTEREST	AVAILABLE TO DATE		
		APPROPRIATIONS	DESIGNATED	UNDESIGNATED	DESIGNATED	APPROPRIATED	DESIGNATED	UNDESIGNATED	EXPENDED	TO FUND)	INC	APPROPRIATED	DESIGNATED	UNDESIGNATEI
20501-57639	REVALUATION	($6,547.47)	$332,700.00	$0.00	$75,000.00				$17,255.80			($23,803.27)	$407,700.00	$0.00
20511-57767	NEVINS COTTAGE STRUCTURAL REPAIRS	$20,715.00	$100,000.00	$0.00								$20,715.00	$100,000.00	$0.00
20511-57839	TOWN HALL EMERGENCY EGRESS	$41,275.00	$0.00	$0.00								$41,275.00	$0.00	$0.00
20511-57840	PLAN OF CONSERVATION DEVELOPMENT	$56,220.07	$0.00	$0.00					$56,220.07			$0.00	$0.00	$0.00
20511-57856	JORDAN VILLAGE SIDEWALKS	$87,786.36	$0.00	$0.00					$0.00	$87,786.36		$0.00	$0.00	$87,786.36
20502-48043	JORDAN VILLAGE SIDEWALK GRANT	$0.00	$280,000.00	$0.00								$0.00	$280,000.00	$0.00
20511-57866	TOWN HALL FRONT DOOR	$18,982.73	$0.00	$0.00								$18,982.73	$0.00	$0.00
20511-57870	MAGO POINT IMPROVEMENTS	$19,125.00	$374,500.00	$0.00					$19,125.00			$0.00	$374,500.00	$0.00
20511-57871	PUBLIC SAFETY BLDG HVAC	$0.00	$62,045.00	$0.00								$0.00	$62,045.00	$0.00
20511-57872	ROOF & HVAC REPLACEMENT PUBLIC SAFETY BUILDING	$193,274.20	$0.00	$0.00					$178,605.00			$14,669.20	$0.00	$0.00
20511-57874	RECONDITION ELEVATORS -TOWN HALL/YOUTH SERVICES BLDC	$239,600.00	$0.00	$0.00					$239,565.00			$35.00	$0.00	$0.00
20511-57876	SW SCHOOL UNDERGROUND TANK	$122,732.32	$0.00	$0.00					$33,705.18			$89,027.14	$0.00	$0.00
20511-57879	TOWN HALL BATHROOM REFURBISHMENT	$293,871.35	$0.00	$0.00		$125,000.00			$399,090.00			$19,781.35	$0.00	$0.00
20511-57885	COMMUNITY CENTER BMS PROJECT	$0.00	$0.00	$0.00	$300,000.00	$300,000.00	($300,000.00)		$22,500.00			$277,500.00	$0.00	$0.00
20522-57794	MOBILE & PORTABLE RADIO REPLACEMENT PROGRAM	$44,991.50	$500,436.00	$0.00					$44,991.50			$0.00	$500,436.00	$0.00
20523-57777	FIRE SERVICES -SCBA UPGRADE PROGRAM	$0.00	$0.00	$0.00	$64,000.00							$0.00	$64,000.00	$0.00
20523-57791	JORDAN-TRAFFIC LIGHT UPGRADE	$0.00	$25,000.00	$0.00								$0.00	$25,000.00	$0.00
20523-57792	OSWEGATCHIE-BUILDING RENOVATIONS	$212,500.00	$0.00	$0.00								$212,500.00	$0.00	$0.00
20523-57836	FIRE SERVICES CARPET REPLACEMENT	$0.00	$30,000.00	$0.00								$0.00	$30,000.00	$0.00
20523-57838	FIRE SERVICES PRE EMPTION LIGHT REPAIRS	$0.00	$50,000.00	$0.00								$0.00	$50,000.00	$0.00
20529-57458	EVIDENCE ROOM & ARMORY UPDATE & RENOVATE	$36,313.33	$0.00	$0.00					$24,174.43			$12,138.90	$0.00	$0.00
20530-57695	MUNICIPAL COMPLEX RENOVATION	$372,061.13	$6,100,833.00	$0.00					$17,090.06			$354,971.07	$6,100,833.00	$0.00
20507-59205	FUNDING OFFSETS DEBT SERVICE-MUNICIPAL COMPLEX	($1,251,500.00)	($6,000,000.00)	$0.00								($1,251,500.00)	($6,000,000.00)	$0.00
20530-57696	MUNICIPAL COMPLEX CLEAN UP	$4,370.23	$0.00	$0.00								$4,370.23	$0.00	$0.00
20530-57880	MAJOR/MINOR COLLECTOR ROAD PAVING	$1,313,572.12	$0.00	$0.00					$485,194.50			$828,377.62	$0.00	$0.00
20530-57886	OLD NORWICH ROAD PAVING	$0.00	$0.00	$0.00		$1,053,000.00						$1,053,000.00	$0.00	$0.00
20531-55771	HARVEY AVENUE PUMP STATION REHAB	$503.58	$0.00	$0.00								$503.58	$0.00	$0.00
20531-57685	I/I MITIGATION & CONTROL	$312,063.86	$0.00	$0.00					$1,078.00			$310,985.86	$0.00	$0.00
20531-57816	OLD NORWICH/EVERGREEN/HARVEY AVE PUMP STATION REHAI	$554,835.61	$0.00	$0.00					$5,010.00			$549,825.61	$0.00	$0.00
20531-57881	PLASTIC WATER SERVICE LINE REPLACEMENT	$532,846.44	$0.00	$0.00	$100,000.00	$181,300.00			$92,753.63			$621,392.81	$100,000.00	$0.00

TOWN OF WATERFORD
CAPITAL AND NON-RECURRING EXPENDITURE FUND
FUND BALANCE DESIGNATION AND APPROPRIATION
JULY 1,2023 TO JUNE 30,2024
AS OF AUGUST 31,2023

		BEGINNING BALANCE APPROPRIATIONS	BEGINNING BALANCE DESIGNATED	BEGINNING BALANCE UNDESIGNATED	FY24 RTM XFER IN DESIGNATED	FISCAL YEAR 2023-2024 APPROPRIATED	FISCAL YEAR 2023-2024 DESIGNATED	FISCAL YEAR 2023-2024 UNDESIGNATED	ENCUMBERED/ EXPENDED	CLOSED BAL (REVERTS TO FUND)	INTEREST INC	AVAILABLE TO DATE APPROPRIATED	AVAILABLE TO DATE DESIGNATED	AVAILABLE TO DATE UNDESIGNATEI
20536-57848	LIBRARY HVAC UPGRADE	$0.00	$1,091,200.00	$0.00								$0.00	$1,091,200.00	$0.00
20500-49000	CT PUBLIC LIBRARY CONSTRUCTION GRANT	$0.00	($250,000.00)	$0.00								$0.00	($250,000.00)	$0.00
20537-57735	LEARY PARK ROAD /PARKING LOT	$0.00	$20,000.00	$0.00								$0.00	$20,000.00	$0.00
20537-57878	REPAIR OF PLEASURE BEACH SIDEWALK/PATH	$15,236.00	$0.00	$0.00					$14,980.00			$256.00	$0.00	$0.00
20541-57328	ALEWIFE COVE DREDGING	$0.00	$37,500.00	$0.00								$0.00	$37,500.00	$0.00
20547-47846	FIBER UPGRADE	$0.00	$0.00	$0.00		$1,126.00	$0.00		$1,126.00			$0.00	$0.00	$0.00
20547-57847	TOWN-WIDE CAMERA SYSTEM	$0.00	$85,000.00	$0.00		$84,914.00	($84,914.00)					$84,914.00	$86.00	$0.00
20547-57860	PHONE SYSTEM UPGRADE	$0.00	$16,000.00	$0.00		$581,700.00						$581,700.00	$16,000.00	$0.00
20547-57861	SWITCHES	($0.00)	$2,258.00	$0.00								($0.00)	$2,258.00	$0.00
20547-57882	COMPUTER REPLACEMENTS	$0.00	$0.00	$0.00	$42,250.00							$0.00	$42,250.00	$0.00
20500-43600	TURF FIELD RENTAL REVENUES	$0.00	$4,815.00	$0.00								$0.00	$4,815.00	$0.00
20560-55020	CLMS CHILLER REPLACEMENTS	$788,095.00	$0.00	$0.00					$12,945.00			$775,150.00	$0.00	$0.00
20560-57822	IT LEARNING BOARDS -END OF LIFE	$50,108.35	$27,319.88	$0.00					$34,740.00			$15,368.35	$27,319.88	$0.00
20560-57828	QH 10-YR RETRO COMMISSIONING	$0.00	$30,000.00	$0.00								$0.00	$30,000.00	$0.00
20560-57833	TENNIS COURTS	$0.00	$52,300.00	$0.00								$0.00	$52,300.00	$0.00
20560-57841	BUS LOT OFFICE	$0.00	$150,000.00	$0.00								$0.00	$150,000.00	$0.00
20560-57842	SCHOOL SECURITY	$32,175.00	$0.00	$0.00								$32,175.00	$0.00	$0.00
20560-57883	FINANCING ENERGY EFFICIENT EQUIPMENT	$0.00	$0.00	$0.00		$243,335.00						$243,335.00	$0.00	$0.00
20560-57884	CHROMEBOOK & IPAD EQUIPMENT	$0.00	$0.00	$0.00		$180,850.00			$180,242.00			$608.00	$0.00	$0.00
205-31520	UNDESIGNATED FUND BALANCE	$0.00	$0.00	$3,025,793.38				($2,366,311.00)			$97,293.47			$756,775.85
		$4,105,206.71	$3,121,906.88	$3,025,793.38	$581,250.00	$2,751,225.00	($384,914.00)	($2,366,311.00)	$1,880,391.17	$87,786.36	$97,293.47	$4,888,254.18	$3,318,242.88	$844,562.21

TOWN OF WATERFORD
CAPITAL IMPROVEMENT FUND
AUGUST 31, 2023

ACCOUNT	DEPT/YEAR	DESCRIPTION	APPROPRIATED	EXPENDED/ ENCUMBERED	BALANCE	PERCENT EXPENDED	TRANSFERS OUT	
30124-55738	BOS FY24	FLEET MANAGEMENT PLAN	1,000,000.00	1,000,000.00	0.00	100.0%	1,000,000.00	TO FLEET MANAGEMENT FUND
30716-55793	FINANCE (IT) FY16	FINANCIAL ACCOUNTING SOFTWARE	170,000.00	157,508.18	12,491.82	92.7%		
31117-55803	BLDG MAINT FY17	PARKING LOT -YOUTH SERVICES	300,000.00	21,700.00	278,300.00	7.2%		
31118-55803	BLDG MAINT FY18	PARKING LOT -YSB/POLICE	195,320.00	57,000.00	138,320.00	29.2%		
31120-55851	BLDG MAINT FY20	ADA IMPROVEMENTS YSB/PD	87,000.00	20,800.00	66,200.00	23.9%		
31120-55852	BLDG MAINT FY20	TOWN HALL BATHROOMS	87,500.00	87,500.00	0.00	100.0%		
31121-55851	BLDG MAINT FY21	ADA IMPROVEMENTS YSB/PD	80,700.00	15,139.00	65,561.00	18.8%		
31122-55819	BLDG MAINT FY22	UST REPLACEMENT	250,000.00	247,769.41	2,230.59	99.1%		
31122-55892	BLDG MAINT FY22	AC UNIT REPLACMENT RADIO SITES	60,500.00	46,589.15	13,910.85	77.0%		
31122-55893	BLDG MAINT FY22	EUGENE O'NEILL ROOF REPLACE	60,767.64	60,767.64	0.00	100.0%		
31123-55904	BLDG MAINT FY23	UST REPLACEMENT EUGENE O'NEILL	260,000.00	79,950.67	180,049.33	30.8%		
31123-55905	BLDG MAINT FY23	UST REPLACEMENT LIBRARY&PUBLIC SAFETY	420,000.00	246,694.24	173,305.76	58.7%		
31123-57857	BLDG MAINT FY23	CIVIC TRIANGLE UPGRADES	1,012,390.00	1,012,386.61	3.39	100.0%		
31124-55904	BLDG MAINT FY24	UST REPLACEMT (EUGENE O'NEILL)	43,500.00	0.00	43,500.00	0.0%		
31124-55912	BLDG MAINT FY24	TOWN DOCK REPLACEMENT	40,000.00	0.00	40,000.00	0.0%		
31124-55913	BLDG MAINT FY24	JORDAN PARKHOUSE REPAIRS	25,000.00	0.00	25,000.00	0.0%		
32224-55908	EMERGENCY MANAGEMENT FY24	APCO INTELLICOM GUIDECARD SYST	40,000.00	0.00	40,000.00	0.0%		
32224-55909	EMERGENCY MANAGEMENT FY24	EVENTIDE NEXLOGDX RECORDER	88,701.00	0.00	88,701.00	0.0%		
32323-55900	FIRE SERVICES FY23	COHANZIE EMERGENCY GENERATOR	57,000.00	60,000.00	(3,000.00)	105.3%		
32323-55907	FIRE SERVICES FY23	PAGERS UPGRADE/REPLACEMNENT	25,000.00	24,179.40	820.60	96.7%		
33020-55850	PUBLIC WORKS FY20	CROSS ROAD	2,754,000.00	1,944,901.12	809,098.88	70.6%		
33020-59300	PUBLIC WORKS FY20	FUNDING OFFSET-CROSS ROAD	(2,754,000.00)	(2,611,641.60)	(142,358.40)	94.8%		
33021-55867	PUBLIC WORKS FY21	REMOVE UST COHANZIE FIRE	337,500.00	336,563.20	936.80	99.7%		
33022-55882	PUBLIC WORKS FY22	NORMAN/CONCRETE PANELS	80,100.00	106,709.98	(26,609.98)	133.2%		
33022-55883	PUBLIC WORKS FY22	WILLIAM ST CONCRETER SIDEWALK	42,300.00	64,002.78	(21,702.78)	151.3%		
33022-55884	PUBLIC WORKS FY22	SUMMER STREET/CONCRETE SW	33,420.00	37,725.98	(4,305.98)	112.9%		
33022-55885	PUBLIC WORKS FY22	DAVID STREET/CONCRETE SW	43,680.00	68,235.78	(24,555.78)	156.2%		
33023-55890	PUBLIC WORKS FY23	ROAD RESURFACING EVERSOURCE AF	315,951.00	0.00	315,951.00	0.0%		
33023-55901	PUBLIC WORKS FY23	CURB REPLACEMENT SANDY HOLLW	319,300.00	10,720.56	308,579.44	3.4%		

TOWN OF WATERFORD
CAPITAL IMPROVEMENT FUND
AUGUST 31, 2023

ACCOUNT	DEPT/YEAR	DESCRIPTION	APPROPRIATED	EXPENDED/ ENCUMBERED	BALANCE	PERCENT EXPENDED	TRANSFERS OUT
33023-55902	PUBLIC WORKS FY23	RD RESURFACING SEC A, AREA 3	325,915.00	0.00	325,915.00	0.0%	
33024-55911	PUBLIC WORKS FY24	BLOOMINGDALE/HUNTS BRK CULVERT	15,000.00	0.00	15,000.00	0.0%	
33024-55914	PUBLIC WORKS FY24	ROTARY LIFT REPLACEMENTS	75,000.00	0.00	75,000.00	0.0%	
33121-55871	UTILITY COMM FY21	EVERGREEN PUMP STATION	375,000.00	369,309.92	5,690.08	98.5%	
33122-55894	UTILITY COMM FY22	CONTROL PANEL RETRO-FIT (GORMA	30,000.00	0.00	30,000.00	0.0%	
33123-55019	UTILITY COMM FY23	CONTRACT #1 SEWER INTERCEPTOR EASEMENT ACCESS	250,000.00	75,200.00	174,800.00	30.1%	
33123-55895	UTILITY COMM FY23	ROOF & SIDING REPLACEMENT	50,000.00	5,209.66	44,790.34	10.4%	
33123-55906	UTILITY COMM FY23	WUC BILLING SOFTWARE	130,000.00	130,927.50	(927.50)	100.7%	
33720-55854	REC & PARKS FY20	LEARY BASKETBALL COURT REBUILD	91,000.00	0.00	91,000.00	0.0%	
33720-55855	REC & PARKS FY20	TOWN HALL BASKETBALL COURT REP	41,000.00	0.00	41,000.00	0.0%	
33722-55896	REC & PARKS FY22	EQUIPMENT STORAGE PLAN	21,000.00	16,750.00	4,250.00	79.8%	
33723-55838	REC & PARKS FY23	CHILDREN'S PLAYGROUND	40,000.00	0.00	40,000.00	0.0%	
34723-55021	INFORMATION TECHNOLOGY FY23	AUDITORIUM MEETING ROOM UPDATES	272,000.00	244.88	271,755.12	0.1%	
34724-55910	INFORMATION TECHNOLOGY FY24	NEXGEN TRANSITION	309,520.00	302,783.90	6,736.10	97.8%	
		TOTALS	7,501,064.64	3,995,627.96	3,505,436.68	53.3%	1,000,000.00
		PRIOR YEAR EXPENDITURES		669,352.18			
		CURRENT YEAR EXPENDITURES		3,326,275.78			

TOWN OF WATERFORD
CAPITAL PROJECTS FUNDS
AUGUST 31, 2023

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

Contributed Gifts Fund
August 31, 2023

FISCAL YEAR 2024	R&P HELMET RODEO DONATIONS	R&P GENERAL DONATIONS	R&P MEMORIAL TREES & BENCHES DONATIONS	R&P FRANCES X. SWEENEY MEMORIAL DONATIONS	R&P DOG PARK DONATIONS	R&P PLAYGROUND DONATIONS	R&P CIVIC TRIANGLE MEMORIAL DONATIONS	R&P DEIDRICK FIELD PRESS BOX DONATIONS	FINANCE DEPT. AUDITORIUM A/V UPGRADE	POLICE AUSTISM TRAINING
REVENUES										
K9 DONATIONS										
POLICE DEPT. GENERAL DONATIONS										
TOTAL REVENUES	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
EXPENDITURES										
07/14/23 EAST COAST K-9 TICO										
08/04/23 JP MORGAN CHASE										
08/04/23 D.DRISCOLL REIMBURSEMENT										
08/04/23 SYMBOL ARTS P.O. 240217										
08/18/23 PETTY CASH										
08/18/23 MEDIA HERE& NOW LLC										
08/04/23 JP MORGAN CHASE										
TOTAL EXPENDITURES	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
NET CURRENT YEAR ACTIVITY	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
PRIOR YEAR BALANCE	$594.72	$29.60	$1,271.39	$65.00	$725.97	$60,486.32	$1,140.00	$12,600.00	$151.00	$1,700.00
CURRENT YEAR BALANCE	$594.72	$29.60	$1,271.39	$65.00	$725.97	$60,486.32	$1,140.00	$12,600.00	$151.00	$1,700.00

Contributed Gifts Fund
August 31, 2023

FISCAL YEAR 2024	POLICE DEPT. VEHICLE CHALLENGE	POLICE DEPT. K-9 PROGRAM	POLICE DEPT. GENERAL DONATIONS	POLICE PUBLIC SAFETY DOCK	TOTAL
REVENUES					
K9 DONATIONS		$2,000.00			
POLICE DEPT. GENERAL DONATIONS			$1,000.00		
TOTAL REVENUES	$0.00	$2,000.00	$1,000.00	$0.00	$3,000.00
EXPENDITURES					
07/14/23 EAST COAST K-9 TICO		$9,950.00	$0.00		
08/04/23 JP MORGAN CHASE		$1,905.49			
08/04/23 D.DRISCOLL REIMBURSEMENT			$46.47		
08/04/23 SYMBOL ARTS P.O. 240217			$1,614.00		
08/18/23 PETTY CASH			$50.00		
08/18/23 MEDIA HERE& NOW LLC			$500.00		
08/04/23 JP MORGAN CHASE			$230.24		
TOTAL EXPENDITURES	$0.00	**$11,855.49**	$2,440.71	$0.00	$14,296.20
NET CURRENT YEAR ACTIVITY	$0.00	($9,855.49)	($1,440.71)	$0.00	($11,296.20)
PRIOR YEAR BALANCE	$780.11	$14,897.23	$11,234.78	$7.04	$105,683.16
CURRENT YEAR BALANCE	$780.11	$5,041.74	$9,794.07	$7.04	$94,386.96

Insurance
Administration Fund
Balance Sheet
August 31, 2023

Assets		
Cash and Cash Equivalents		4,761,338
Accounts Receivable		3,545
Total Assets		4,764,882
Liabilities		
Accrued Liabilities (IBNR)		1,007,370
Due to other funds		170,173
Advance Payments		22,097
Total Liabilities		1,199,640
Net Assets		
Unrestricted		$3,565,243
Total Net Assets	$	$3,565,243

Note: Healthcare entry for FY24 is not posted yet

9c

FIFTEEN ROPE FERRY ROAD
WATERFORD, CT 06385-2886

Town of Waterford

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

To: Board of Finance Members

From: Town Accountant

Date: September 21, 2023

Subject: Status of General Fund Unassigned Balance

Unassigned Fund Balance:

1) Unassigned balance 06/30/23	26,746,670
Applied as additional appropriations through 08/31/23	(1,166,181)
Projected revenues in excess of (less than) budgeted through 08/31/23	(147,185)
Estimated Ending Unassigned Balance	25,433,304

1) Per unaudited financial statements

9d

DONATIONS (WATERFORD CARES/COMMUNITY EVENTS)
FIRST SELECTMAN

REVENUE	20600-48007		
EXPENDITURE	20601-53326	As of:	8/31/2023
TOTAL BALANCE	6,404.59		

FY2024

COMMUNITY EVENTS DONATIONS					
DONOR	**REVENUE**	**VENDOR**	**EVENT**	**EXPENDITURE**	**BALANCE**
FY232 Balance Forwarded	*7,244.28*				
Supreme Pizza	1,000.00	Amazon	US Bunting Flags/July 4th	(218.73)	
Michael Buscetto	500.00	Spirit of '76	8/12/2023 Town Parade	(1,000.00)	
Tim Conderino	1,500.00	Westbrook Drum Corps	8/12/2023 Town Parade	(750.00)	
Skip Adams	1,000.00	Casey Carle	8/12/2023 Town Parade	(350.00)	
Pezzolesi Masonry	1,000.00	Xen's Critters	8/12/2023 Town Parade	(400.00)	
Charter Oak (Back Pack Drivve)	500.00	St. Edmunds's Fife & Drum	8/12/2023 Town Parade	(350.00)	
		April's Balloon Creations	8/12/2023 Town Parade	(400.00)	
		Sportee's	8/12/2023 Town Parade	(383.75)	
		Tim Fioravanti Jazz Orchestra	8/12/2023 Town Parade	(1,000.00)	
		JP Morgan (BJ's)	Jody Memorial Service	(147.38)	
		JP Morgan (Filomenas)	Jody Memorial Service	(480.00)	
		JP Morgan (BJ's)	Community Baby Shower	(279.26)	
		Hoelck's Florist	Jody Memorial Service	(319.05)	
		Bert Monton	8/12/2023 Town Parade (Sign)	(71.52)	
		Anne Ogden	8/12/2023 Town Parade (Photos)	(100.00)	
		We Like to Party	8/12/2023 Town Parade	(125.00)	
	12,744.28			(6,374.69)	6,369.59

NIPS FUNDS

Fund General
Account # 101-21010
Description REVENUE FROM SALE OF NIPS
As of August 31, 2023

	BALANCE PER TRIAL BALANCE	BALANCE PER DETAIL	VARIANCE
8/31/2023	($52,893.01)	($52,893.01)	$0.00

DEPOSIT DATE	DEPOSIT AMOUNT	AMOUNT EXPENDED	BALANCE
BEGINNING BALANCE			$52,893.01
JULY	$0.00	$0.00	$52,893.01
AUGUST	$0.00	$0.00	$52,893.01
SEPTEMBER			$52,893.01
OCTOBER			$52,893.01
NOVEMBER			$52,893.01
DECEMBER			$52,893.01
JANUARY			$52,893.01
FEBRUARY			$52,893.01
MARCH			$52,893.01
APRIL			$52,893.01
MAY			$52,893.01
JUNE			$52,893.01
	$0.00	**$0.00**	**$52,893.01**

OPIOID SETTLEMENT

Fund	**General**
Account #	**101-21011**
Description	**OPIOID SETTLEMENT FUNDS**
As of	**August 31, 2023**

	BALANCE PER TRIAL BALANCE	BALANCE PER DETAIL	VARIANCE
8/31/2023	($73,286.16)	($85,972.07)	($12,685.91)

DEPOSIT DATE	DEPOSIT AMOUNT	AMOUNT EXPENDED	BALANCE
BEGINNING BALANCE			$73,286.16
JULY	$0.00	$0.00	$73,286.16
AUGUST	$12,685.91		$85,972.07
SEPTEMBER			$85,972.07
OCTOBER			$85,972.07
NOVEMBER			$85,972.07
DECEMBER			$85,972.07
JANUARY			$85,972.07
FEBRUARY			$85,972.07
MARCH			$85,972.07
APRIL			$85,972.07
MAY			$85,972.07
JUNE			$85,972.07
	$12,685.91	**$0.00**	**$85,972.07**

20600 Special Revenue - RECREATION and PARKS AS OF 8/31/2023

	20600-44008	20600-44300	20600-44400	20600-44500	20600-44600	20600-44700	20600-44800	20600-44900	
	DONATIONS	AQUA PROGRAMS	EDUCATIONAL PROGRAMS	FITNESS PROGRAMS	TOT PROGRAMS	PLAYGROUND	SPECIAL EVENTS	SPORTS PROGRAMS	Total
Revenues									
July		$ 300.00	$ 1,350.00	$ 7,185.00	$ 700.00			$ 9,127.90	$ 18,662.90
August		$ 450.00	$ 355.00	$ 6,666.35	$ (120.00)			$ 2,821.00	$ 10,172.35
September									$ -
October									$ -
November									$ -
December									$ -
January									$ -
February									$ -
March									$ -
April									$ -
May									$ -
June									$ -
Total	$ -	**$ 750.00**	**$ 1,705.00**	**$ 13,851.35**	**$ 580.00**	$ -	$ -	**$ 11,948.90**	**$ 28,835.25**

	20600-44008	20637-51620	20637-52380	20637-52380	20637-51620	20637-51620	20637-51620	20637-51620	
	DONATIONS	AQUA PROGRAMS	EDUCATIONAL PROGRAMS	FITNESS PROGRAMS	TOT PROGRAMS	PLAYGROUND	SPECIAL EVENTS	SPORTS PROGRAMS	Total
Expenses									
July		$ 154.48			$ 109.32				$ 263.80
August		$ 163.90	$ 258.22	$ 551.37	$ 245.00			$ 490.62	$ 1,709.11
September									$ -
October									$ -
November									$ -
December									$ -
January									$ -
February									$ -
March									$ -
April									$ -
May									$ -
June									$ -
Total	$ -	**$ 318.38**	**$ 258.22**	**$ 551.37**	**$ 354.32**	$ -	$ -	**$ 490.62**	**$ 1,972.91**
Balance	$ -	$ 431.62	$ 1,446.78	$ 13,299.98	$ 225.68	$ -	$ -	$ 11,458.28	$ 26,862.34
Beginning balance		$ 2,424.81	$ 497.59	$ 12,473.12	$ 900.00		$ 53,700.38	$ 10,055.42	$ 80,051.32
Ending Balance		$ 2,856.43	$ 1,944.37	$ 25,773.10	$ 1,125.68	$ -	$ 53,700.38	$ 21,513.70	$ 106,913.66

YOUTH SERVICES SPECIAL REVENUE FUND

FUND # 209

As of 8/31/23

	20900	20900	20900	20900		20900	20902	20900	20900	20900	20900	20900	20900	20900	20900	20900	
	44008	44330	44019	44712		44718	48750	48032	48014	48018	48023	48024	48033	48038	48040	49000	
REVENUES	FUEL DONATIONS	ADMISSION FEES	CAMP DASH	GENERAL DONATIONS	YOUTH HOCKEY	CONCESSIONS	STATE OF CT GRANT	EMERGENCY DONATIONS	COUNSELING DONATIONS	FUNDRAISING DONATIONS	FOOD LOCKER DONATIONS	WOMEN & GIRLS FUND DONATIONS	MCCOMIC MEMORIAL DONATIONS	VETERAN'S COFFE HOUSE DONATIONS	HOLIDAY DONATIONS	TRANSFERS IN (OUT)	TOTAL
FISCAL YEAR 2000	$2,486.35	$5,121.25		$21,258.36			$1,422.25										$30,288.21
FISCAL YEAR 2001		$19,126.60		$16,586.15		$3,008.00			$0.00								$38,720.75
FISCAL YEAR 2002		$10,854.00		$17,443.76		$1,911.00											$30,208.76
FISCAL YEAR 2003		$19,107.00		$9,716.67		$1,934.50											$30,758.17
FISCAL YEAR 2004	$3,040.00	$14,741.50		$6,070.00		$2,284.75											$26,136.25
FISCAL YEAR 2005	$1,086.35	$16,811.00		$6,582.75		$1,710.00											$26,190.10
FISCAL YEAR 2006	$172.00	$11,463.50		$10,933.50													$22,569.00
FISCAL YEAR 2007	$500.00	$26,346.00		$13,030.12													$39,876.12
FISCAL YEAR 2008		$22,096.00		$23,151.53		$90.72											$45,338.25
FISCAL YEAR 2009	$187.00	$9,374.00		$2,837.52													$12,398.52
FISCAL YEAR 2010	$118.00	$25,718.20		$12,492.04					$4,009.00								$42,337.24
FISCAL YEAR 2011		$13,295.00		$11,465.00					$945.90								$25,705.90
FISCAL YEAR 2012	$1,600.00	$21,222.57		$13,918.00	$9,599.00				$2,196.96								$48,536.53
FISCAL YEAR 2013		$37,665.42		$17,111.00	$0.00			$40.00	$1,905.66								$56,722.08
FISCAL YEAR 2014		$101,223.33		$17,910.00					$2,024.16				$1,050.00				$122,207.49
FISCAL YEAR 2015	$0.00	$102,354.10		$8,065.58					$2,469.66	$405.66							$113,295.00
FISCAL YEAR 2016	$0.00	$150,296.15		$40,577.00		$191.12			$3,610.15				$1,000.00				$195,674.42
FISCAL YEAR 2016	$5,100.00			($5,100.00)													$0.00
FISCAL YEAR 2017	$5,000.00	$161,541.59		$12,921.20					$3,974.00		$1,721.00	$2,000.00	$486.00				$187,643.79
FISCAL YEAR 2017	$100.00			($100.00)													$0.00
FISCAL YEAR 2017		($148,391.13)	$148,391.13														$0.00
FISCAL YEAR 2018		$139,698.16		$50,452.50		$240.00			$3,667.00		$1,000.00					$2,300.00	$197,357.66
FISCAL YEAR 2018		($133,959.40)	$133,959.40														$0.00
FISCAL YEAR 2019	$0.00	$201,229.55		$29,144.25					$1,535.00								$231,908.80
FISCAL YEAR 2019		($180,401.00)	$180,401.00														$0.00
FISCAL YEAR 2020	$3,000.00	$125,517.37		$34,220.07						$266.60	$35,718.00		$130.00	$1,500.00			$200,352.04
FISCAL YEAR 2021	$3,000.00		$35,653.61	$38,110.25				$300.00			$19,635.75				$9,221.42		$105,921.03
FISCAL YEAR 2022	$0.00	$2,597.54	$246,693.42	$13,486.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$26,934.05	$0.00	$540.00	$0.00	$16,156.50		$306,407.51
FISCAL YEAR 2023	$3,300.00	$4,947.00	$228,457.26	$39,157.09							$15,991.13			$1,220.00	$12,911.35		$305,983.83
FISCAL YEAR 2024		$4,545.00	$195,871.50	$15,045.00				$750.00			$390.00						$216,601.50
TOTAL REVENUES	**$28,689.70**	**$784,140.30**	**$1,169,427.32**	**$476,485.34**	**$9,599.00**	**$11,370.09**	**$1,422.25**	**$1,090.00**	**$26,337.49**	**$672.26**	**$101,389.93**	**$2,000.00**	**$3,206.00**	**$2,720.00**	**$38,289.27**	**$2,300.00**	**$2,659,138.95**

	20919	20919		20919	20919	20919	20919	20919	20919	20919	20919	20919	20919	20919	20919		
EXPENDITURES	53090	51210/51920/52380/52385/52030			52390			52398	52038	52395	53023	52399	52384	53024	53024		
FISCAL YEAR 2000		$24,066.42		$75.00			$1,422.25										$25,563.67
FISCAL YEAR 2001		$27,943.32		$2,094.94													$30,038.26
FISCAL YEAR 2002		$28,695.40		$317.49													$29,012.89
FISCAL YEAR 2003		$24,955.15															$24,955.15
FISCAL YEAR 2004		$22,322.62		$2,510.76													$24,833.38
FISCAL YEAR 2005		$21,512.76		$1,218.00													$22,730.76
FISCAL YEAR 2006		$20,363.62		$972.86													$21,336.48
FISCAL YEAR 2007		$32,633.57		$451.00													$33,084.57
FISCAL YEAR 2008		$34,097.29		$762.14													$34,859.43
FISCAL YEAR 2009		$20,065.44		$629.85													$20,695.29
FISCAL YEAR 2010		$34,638.69							$1,547.50								$36,186.19
FISCAL YEAR 2011		$29,729.06							$635.00								$30,364.06
FISCAL YEAR 2012	$300.00	$41,366.38			$9,583.00				$870.00								$52,119.38
FISCAL YEAR 2013		$56,939.81						$40.00	$850.00								$57,829.81
FISCAL YEAR 2014		$106,612.89							$4,494.25								$111,107.14
FISCAL YEAR 2015	$274.00	$151,738.14							$1,660.00				$330.00				$154,002.14
FISCAL YEAR 2016		$180,679.47							$1,940.00	$205.90			$60.00				$182,885.37
FISCAL YEAR 2017		$177,415.14						$2,883.77	$870.00			$2,050.76	$375.00				$183,594.67
FISCAL YEAR 2017		($127,059.68)	$127,059.68														$0.00
FISCAL YEAR 2018	$448.00	$175,549.45						$3,303.68			$1,602.73	($52.41)				$2,300.00	$183,151.45
FISCAL YEAR 2018		($135,656.19)	$135,656.19														$0.00
FISCAL YEAR 2019		$211,777.51						$2,714.07		$962.26			$130.00				$215,583.84
FISCAL YEAR 2019		($155,879.01)	$155,879.01														$0.00
FISCAL YEAR 2020		$155,301.45						$2,023.18			$11,143.65			$1,000.00			$169,468.28
FISCAL YEAR 2021		$46,498.92	$86,123.05					$4,055.07			$25,480.79			$3,055.11	$1,818.40		$167,031.34
FISCAL YEAR 2022	$0.00	$24,853.35	$257,569.21	$0.00	$0.00	$0.00	$0.00	$3,267.15	$0.00	$0.00	$17,162.49	$0.00	$150.00	$4,600.46	$4,476.66		$312,079.32
FISCAL YEAR 2023		$8,852.45	$232,836.13					$6,958.23			$1,295.64		$255.00	$2,662.38	$12,118.73		$264,978.56
FISCAL YEAR 2024		$1,286.49	$177,922.10					$1,145.60			$939.94						$181,294.13
TOTAL EXPENDITURES	**$1,022.00**	**$1,241,299.91**	**$1,173,045.37**	**$9,032.04**	**$9,583.00**	**$0.00**	**$1,422.25**	**$26,390.75**	**$12,866.75**	**$1,168.16**	**$57,625.24**	**$1,998.35**	**$1,300.00**	**$11,317.95**	**$18,413.79**	**$2,300.00**	**$2,568,785.56**
BALANCE	**$27,667.70**	**($457,159.61)**	**($3,618.05)**	**$467,453.30**	**$16.00**	**$11,370.09**	**$0.00**	**($25,300.75)**	**$13,470.74**	**($495.90)**	**$43,764.69**	**$1.65**	**$1,906.00**	**($8,597.95)**	**$19,875.48**	**$0.00**	**$90,353.39**
BEG BALANCE 06/30/99	**$3,369.40**	**($65,107.51)**		**$72,573.26**	**$6.06**	**$4,146.13**	**$0.00**	**$0.00**	**$1,017.65**	**$0.00**	**$0.00**	**$0.00**	**$397.97**	**$0.00**	**$0.00**	**$0.00**	**$16,402.96**
ENDING BALANCE	**$31,037.10**	**($522,267.12)**	**($3,618.05)**	**$540,026.56**	**$22.06**	**$15,516.22**	**$0.00**	**($25,300.75)**	**$14,488.39**	**($495.90)**	**$43,764.69**	**$1.65**	**$2,303.97**	**($8,597.95)**	**$19,875.48**	**$0.00**	**$106,756.35**

SENIOR SERVICES SPECIAL REVENUE FUND

FUND # 213

As of August 31, 2023

REVENUES	MISC	TRIPS	(FICA)	DINNERS/ BANQUETS	FITNESS PROGRAMS	BRIDGE	(FROM FUND 212) TRANSFERS IN	SENIOR VIDEO DONATIONS	COFFEE DONATIONS	LUNCH	FUEL FOR TRANSPORT-ATION	ADA GRANT	EMERGENCY ASSISTANCE DONATION	HISTORICAL MURAL TILE DONATIONS	GENERAL DONATIONS	OPEN DOORS	TOTAL
FISCAL YEAR 2001	$9,979.00	$55,482.00		$8,083.62													$73,544.62
FISCAL YEAR 2002	$96.35	$60,160.00		$5,426.00		$3,895.70											$69,578.05
FISCAL YEAR 2003	$195.46	$77,503.00		$4,428.73		$5,258.00	$1,830.46								$3,000.00		$92,215.65
FISCAL YEAR 2004	$317.68	$126,948.00		$2,514.00		$6,589.00									$1,372.00		$137,740.68
FISCAL YEAR 2005	$171.26	$119,405.50		$3,375.00		$7,717.00		$4,250.00							$6,450.00		$141,368.76
FISCAL YEAR 2006	$1,750.25	$64,562.70		$5,169.00	$2,065.50	$7,103.00									$125.00		$80,775.45
FISCAL YEAR 2007	$1,839.11	$65,243.14		$5,373.00	$3,369.50	$7,550.00									$4,945.00		$88,319.75
FISCAL YEAR 2008	$821.50	$78,042.02		$7,074.55		$6,251.00			$657.80						$3,390.00		$96,236.87
FISCAL YEAR 2009	$90.00	$54,340.68		$4,293.50		$8,861.00			$849.50	$633.67					$7,176.00		$76,244.35
FISCAL YEAR 2010	$680.00	$49,631.58		$4,087.05		$7,727.00			$741.00	$758.76				$2,684.31	$2,847.00		$69,156.70
FISCAL YEAR 2011	$130.00	$57,860.45		$6,081.50		$7,758.00			$474.50	$884.28				$5,720.00	$4,314.00		$83,222.73
FISCAL YEAR 2012	$75.00	$42,998.08		$5,231.00		$7,592.00	$230.70		$39.00	$3,752.39	$2,390.00			$11,506.00	$1,270.00		$75,084.17
FISCAL YEAR 2013	$355.63	$49,036.07		$4,923.50		$7,427.00	$0.10		$0.00	$2,095.19	$2,573.00			$3,900.69	$25.00		$70,336.18
FISCAL YEAR 2014	$290.00	$39,355.36		$3,942.00		$7,987.00				$3,052.31	$3,975.00			$5,784.00	$30.00		$64,415.67
FISCAL YEAR 2015	$749.00	$40,490.52		$5,714.05		$7,534.00				$3,446.93	$1,865.00			$6,297.00	$8,752.00		$74,848.50
FISCAL YEAR 2016	$1,109.00	$41,684.06		$5,406.56		$5,833.00	$1.71			$3,380.24	$2,980.00		$2,500.00	$8,632.00	$344.00		$71,870.57
FISCAL YEAR 2017	$560.00	$47,168.77		$5,495.94		$8,434.00				$3,135.15	$3,179.00			$4,647.35	$165.00		$72,785.21
FISCAL YEAR 2018	$548.00	$43,474.28		$3,953.00		$7,250.00				$2,516.98	$3,275.00			$19,309.70	$100.00		$80,426.96
FISCAL YEAR 2019	$1,037.00	$41,267.22		$2,200.00		$7,408.00				$2,293.60	$2,887.00			$15,182.00	$50.00		$72,324.82
FISCAL YEAR 2020	$84.00	$20,393.33		$1,653.00		$4,810.00				$1,205.52	$1,930.00			$13,382.00	$470.00		$43,927.85
FISCAL YEAR 2021	$200.00	$0.00		$0.00		$1,081.00				$67.89	$180.00			$13,076.75	$364.00		$14,969.64
FISCAL YEAR 2022	$258.00	$8,767.00		$4,621.00		$0.00					$1,785.00			$3,616.30	$610.00	$4,104.92	$23,762.22
FISCAL YEAR 2023	$54.50	$11,331.95		$9,860.00	$23,816.00	$0.00			$709.50	$927.58	$2,110.00	$0.00	$8,200.00		$579.00	$720.00	$58,308.53
FISCAL YEAR 2024		$17,688.00		$853.00	$4,879.66	$1,132.00			$69.00	$148.80	$50.00	$500.00			$6.00	$360.00	$25,685.46
ADJ CLOSED FISCAL YEAR 2008																	$0.00
ADJ CLOSED FISCAL YEAR 2009											$465.00				($465.00)		$0.00
ADJ CLOSED FISCAL YEAR																	$0.00
TOTAL REVENUES	$21,390.74	$1,212,833.71		$109,759.00	$34,130.66	$135,197.70	$2,062.97	$4,250.00	$3,540.30	$28,299.29	$29,644.00	$500.00	$10,700.00	$113,738.10	$45,919.00	$5,184.92	$1,757,150.39
EXPENDITURES																	
FISCAL YEAR 2001	$10,472.26	$50,489.55		$8,254.28													$69,216.09
FISCAL YEAR 2002	$409.25	$56,911.00		$5,306.16		4218.14											$66,844.55
FISCAL YEAR 2003	$2,501.14	$70,600.50		$5,483.35		4730.19											$83,315.18
FISCAL YEAR 2004	$3,908.01	$133,209.49		$4,037.60		5923.99											$147,079.09
FISCAL YEAR 2005	$2,487.61	$114,993.62		$5,056.96		$5,598.31											$128,136.50
FISCAL YEAR 2006	$5,396.30	$64,620.58		$7,709.58	$1,400.00	$4,701.69		$2,015.00									$85,843.15
FISCAL YEAR 2007	$4,113.81	$63,437.57		$8,105.27	$4,050.00	$4,580.42											$84,287.07
FISCAL YEAR 2008	$13,207.73	$74,545.43		$10,717.07		$4,563.20		$0.00	$424.01						$1,082.00		$104,539.44
FISCAL YEAR 2009	$2,144.19	$53,071.29		$5,668.82		$4,851.94			$573.69	$611.44					$3,591.01		$70,512.38
FISCAL YEAR 2010	$1,001.50	$46,757.68		$7,500.98		$4,598.07			$633.61	$561.78	$2,809.99				$5,545.38		$69,408.99
FISCAL YEAR 2011	$2,055.79	$54,706.00		$10,938.68		$5,317.70		$465.00	$888.99	$1,147.98	$2,573.87						$78,094.01
FISCAL YEAR 2012	$2,604.60	$42,704.33		$7,735.54		$4,979.28			$1,292.48	$3,394.81	$2,389.83			$3,805.52	$30.90		$68,937.29
FISCAL YEAR 2013	$1,013.26	$41,665.75		$9,507.29		$4,799.52			$1,223.63	$1,694.21	$2,572.98			$1,414.71	$570.01		$64,461.36
FISCAL YEAR 2014	$19,141.60	$39,913.65		$8,755.58		$4,458.25			$1,582.20	$2,080.50	$3,975.00			$6,560.47			$86,467.25
FISCAL YEAR 2015	$5,643.99	$39,246.30		$9,926.22		$5,076.17			$1,533.00	$1,915.06	$1,865.00			$2,290.91	$8,752.00		$76,248.65
FISCAL YEAR 2016	$3,488.41	$39,115.74	$150.24	$8,859.89		$4,112.77			$1,587.62	$1,485.36	$2,980.00		$0.00	$2,525.68	$119.00		$64,424.71
FISCAL YEAR 2017	$1,679.89	$44,563.94	$423.83	$7,263.66		$5,566.67			$1,775.71	$1,401.26	$3,178.98			$1,385.88			$67,239.82
FISCAL YEAR 2018	$414.31	$40,517.31	$382.12	$6,066.26		$5,669.23			$1,773.22	$879.73	$3,275.00			$8,084.33	$100.00		$67,161.51
FISCAL YEAR 2019	$1,056.12	$39,215.98	$410.08	$3,642.27		$5,658.94			$917.40	$1,264.97	$2,887.00		$688.25	$6,864.73	$49.75		$62,655.49
FISCAL YEAR 2020	$820.00	$17,232.15	$288.92	$1,780.22		$4,208.76			$0.00	$961.31	$1,930.00		$431.98	$10,829.20			$38,482.54
FISCAL YEAR 2021	$200.00	$0.00		$0.00		$0.00			$0.00	$119.22	$180.00			$10,255.15			$10,754.37
FISCAL YEAR 2022	$192.60	$7,098.30		$6,007.70						$176.16	$1,785.00		$460.10	$55,721.52		$1,336.24	$72,777.62
FISCAL YEAR 2023	$6,954.14	$12,988.54		$14,516.77	$18,117.97				$864.63	$1,573.35	$2,110.00	$0.00	$5,444.63			$838.95	$63,408.98
FISCAL YEAR 2024	$117.76	$4,036.25		$175.86	$900.00				$80.08	$61.92		$500.00	$660.00				$6,531.87
ADJ CLOSED FISCAL YEAR 2008	($700.00)							$700.00									$0.00
ADJ CLOSED FISCAL YEAR 2009								$499.99							($499.99)		$0.00
ADJ CLOSED FISCAL YEAR 2010														$4,000.00	($4,000.00)		$0.00
TOTAL EXPENDITURES	$90,324.27	$1,151,640.95	$1,655.19	$163,016.01	$24,467.97	$93,613.24	$0.00	$3,679.99	$15,150.27	$19,329.06	$34,512.65	$500.00	$7,684.96	$113,738.10	$15,340.06	$2,175.19	$1,734,652.72
BALANCE	($68,933.53)	$61,192.76	($1,655.19)	($53,257.01)	$9,662.69	$41,584.46	$2,062.97	$570.01	($11,609.97)	$8,970.23	($4,868.65)	$0.00	$3,015.04	$0.00	$30,578.94	$3,009.73	$20,322.48