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

August 14, 2024
7:00 p.m.

1. Establishment of a quorum and call to order.

2. Public Comment

3. Approval and acceptance of minutes from July 17, 2024.

4. To consider and act on an additional FY24 payment of $556,754 to the Town of Waterford's OPEB trust fund

5. To consider and act on a request for a **FY25** appropriation by Joseph Mancini, Waterford Public Schools Director of Finance, in the amount of **$1,200,000** to replace the tennis court at Waterford High School with post tension concrete and forward to the RTM as required.

6. To consider and act on a request for a **FY25** appropriation by Joseph Mancini, Waterford Public Schools Director Finance, in the amount of **$1,200,000** to replace the turf multipurpose field at Waterford High School and forward to the RTM as required.

7. To consider and act on a request for a **FY25** additional appropriation form Paige Walton, Assessor, in the amount of **$24,500** for personal property auditing services to account **#10104-52030 (Professional Fees)** and forward to the RTM as required.

8. To consider and act on a request for a **FY25** additional appropriation from the Director of Fire Services, Michael Howley, in the amount of **$49,227** for an employee payout per negotiated contract to account **#10123-51410 (Full Time Firefighting)** and forward to the RTM as required.

9. To consider and act on a request for a **FY24** Out-of-Series Transfer from Dani Gorman, Human Services Administrator for Senior Services, in the amount of **$1,003** to cover increased fuel costs after the budget was approved and additional physical exams for new hires per the following compilation from the Transfer Request Form.

TOWN OF WATERFORD
TRANSFER REQUEST FORM

1 /α 1

Out of Series Transfer Request

SENIORS
DEPARTMENT

Line No.	Org. Code	Object Code	Object Description	APPROVED Budget Amount	CURRENT Available Budget	ACCOUNT INCREASE	ACCOUNT DECREASE	REVISED Available Budget
1	10135	52130	PHYSICAL EXAMS	1,018.00	(187.90)	188.00		0.10
2	10135	53090	FUELS AND LUBRICANTS	7,488.00	(814.35)	815.00		0.65
3	10135	57380	PROGRAMS	3,100.00	363.65		(363.00)	0.65
4	10135	53020	OTHER SUPPLIES	3,059.00	268.77		(268.00)	0.77
5	10135	51810	OVERTIME	3,251.00	100.42		(100.00)	0.42
6	10135	52010	ADVERTISING	200.00	200.00		(200.00)	0.00
7	10135	53010	OFFICE SUPPLIES	700.00	95.68		(72.00)	23.68
								0.00
					TOTAL	1,003.00	(1,003.00)	

Explanation

FUEL COSTS INCREASED AFTER BUDGET WAS APPROVED.

ADDITIONAL PHYISCAL EXAMS NEEDED FOR NEW HIRES.

10. To consider and act on a request for a **FY24** Out-of-Series Transfer from Christine Walters, Director of Human Resources, in the amount of **$14,040** to cover expenditures per the following compilation from the Transfer Request Form.

TOWN OF WATERFORD
TRANSFER REQUEST FORM

OUT OF SERIES

HUMAN RESOURCES
DEPARTMENT

Line No.	Org. Code	Object Code	Object Description	APPROVED Budget Amount	CURRENT Available Budget	Budget Transfer INCREASE	Budget Transfer DECREASE	REVISED Available Budget
1	10145	53020	OTHER SUPPLIES	$ 1,000	$ (14,038)	14,040.00		$ 2
2	10145	52030	PROFESSIONAL FEES	$ 73,477	$ 20,822		(14,040.00)	$ 6,782
								$ -
					TOTAL	14,040.00	(14,040.00)	

Explanation:

Expecting Reimbursement from Insurance Company

11. To consider and act on a request for a **FY24** Out-of-Series Transfer from Ryan McNamara, Director of Recreation and Parks, in the amount of **$3,545** to cover increased costs after the budget was approved per the following compilation from the Transfer Request Form.

TOWN OF WATERFORD
TRANSFER REQUEST FORM
Out of Series Transfer Request

REC & PARKS
DEPARTMENT

Line No.	Org. Code	Object Code	Object Description	APPROVED Budget Amount	CURRENT Available Budget	ACCOUNT INCREASE	ACCOUNT DECREASE	REVISED Available Budget
1	10137	51610	PARKS MAINTENANCE	439,197.00	(699.02)	700.00		0.98
2	10137	51920	FICA	79,931.00	(53.45)	54.00		0.55
3	10137	52020	POSTAGE	3,809.00	(186.71)	187.00		0.29
4	10137	52040	SERVICE CONTRACTS	4,311.00	(778.39)	779.00		0.61
5	10137	52380	PROGRAMS	36,786.00	(1,212.65)	1,213.00		0.35
6	10137	53010	OFFICE SUPPLIES	1,600.00	(611.83)	612.00		0.17
7	10137	53090	FUESL & LUBRICANTS	32,208.00	10,219.75		(3,545.00)	6,674.75
								0.00
					TOTAL	3,545.00	(3,545.00)	

Explanation

INCREASED COSTS AFTER BUDGET APPROVED.

12. To consider and act on a request for a **FY24** Out-of-Series Transfer from Jon Mullen, Director of Planning, in the amount of **$25,700** to cover budget expenditures per the following compilation from the Transfer Request Form.

TOWN OF WATERFORD
TRANSFER REQUEST FORM
Out of Series Transfer Request

PLANNING
DEPARTMENT

Line No.	Org. Code	Object Code	Object Description	APPROVED Budget Amount	CURRENT Available Budget	ACCOUNT INCREASE	ACCOUNT DECREASE	REVISED Available Budget
1	10110	52030	PROFESSIONAL FEES	1,900.00	(27,472.41)	25,700.00		(1,772.41)
2	10110	51110	ADMINISTRATION	107,362.38	3,920.62		(3,900.00)	20.62
3	10110	51210	CLERICAL	162,634.00	2,599.22		(2,500.00)	99.22
4	10110	51910	FRINGE BENEFITS	5,838.00	3,306.22		(3,300.00)	6.22
5	10110	51920	FICA	43,478.00	3,688.61		(3,600.00)	88.61
6	10110	52010	ADVERTISING	5,000.00	2,260.44		(2,260.00)	0.44
7	10110	52040	SERVICE CONTRACTS	13,681.00	7,220.01		(7,200.00)	20.01
8	10110	53010	OFFICE SUPPLIES	2,750.00	1,542.33		(1,540.00)	2.33
9	10110	54060	OFFICE EQUIPMENT	1,440.00	1,437.99		(1,400.00)	37.99
								0.00
					TOTAL	25,700.00	(25,700.00)	

13. To consider and act on a request for a **FY24** Out-of-Series Transfer from Kimberly Allen, Director of Finance, in the amount of **$779** to cover increased need for town-wide supplies by individual departments per the following compilation from the Transfer Request Form.

TOWN OF WATERFORD
TRANSFER REQUEST FORM

FY24

Out of Series Transfer Request

FINANCE
DEPARTMENT

Line No.	Org. Code	Object Code	Object Description	APPROVED Budget Amount	CURRENT Available Budget	ACCOUNT INCREASE	ACCOUNT DECREASE	REVISED Available Budget
1	10107	53010	OFFICE SUPPLIES	21,000.00	(778.95)	779.00		0.05
2	10107	52080	TELEPHONE	21,034.00	2,080.99		(779.00)	1,301.99
								0.00
					TOTAL	779.00	(779.00)	

Explanation

INCREASED NEED FOR TOWN-WIDE SUPPLIES BY INDIVIDUAL DEPARTMETNS.

14. To consider and act on a request for a **FY24** Out-of-Series Transfer from Kimberly Allen, Director of Finance, on behalf of various departments, in the amount of **$34,674** to cover increased salaries and increased postage per the following compilation from the Transfer Request Form.

TOWN OF WATERFORD
TRANSFER REQUEST FORM

Inter-Department Transfer
Out of Series Transfer Request

VARIOUS
DEPARTMENT

Line No.	Org. Code	Object Code	Object Description	APPROVED Budget Amount	CURRENT Available Budget	ACCOUNT INCREASE	ACCOUNT DECREASE	REVISED Available Budget
								0.00
1	10102 (ROV)	51010	ELECTED OFFIICALS	55,303.00	(3,248.52)	3,300.00		51.48
2	10102 (ROV)	52020	POSTAGE	1,696.00	(83.60)	84.00		0.40
3	10102 (ROV)	52070	REIMBURSEABLE EXPENSES	434.00	(799.73)	800.00		0.27
4	10106 (TAX)	51010	ELECTED OFFIICALS	87,255.00	(981.65)	982.00		0.35
5	10106 (TAX)	51210	CLERICAL	85,437.00	(7,416.25)	7,417.00		0.75
6	10106 (TAX)	52030	PROFESSIONAL FEES	27,946.00	(83.51)	84.00		0.49
7	10108 (LEGAL)	520300	PROFESSIONAL FEES	302,584.00	(18,488.70)	18,489.00		0.30
8	10132 (LEDGELIHGT)	52075	HEALTH DISTRICT	148,407.00	(0.27)	1.00		0.73
9	10135 (SENIORS)	51210	CLERICAL	240,148.00	(2,716.74)	2,717.00		0.26
10	10135 (SENIORS)	51635	PROGRAM INSTRUCTORS	25,105.00	(799.34)	800.00		0.66
11	10130	55010	TOWN AID ROADS	321,120.00	60,588.53		(34,674.00)	25,914.53
								0.00
								0.00
					TOTAL	34,674.00	(34,674.00)	

Explanation

1 -3 (ROV): raises approved after budget was approved; increase in postage costs; additional supplies needed for election

4-6 (Tax Collector): salaries increased after budget approved; QDS cost increase after budget approved

7 (legal): additional hours on millstone tax settlement and purchase of 8 Goshen Road

9-10 (Seniors): salaries increased after budget approved

15. To consider and act on a request for a **FY24** Out-of-Series Transfer from Rob Brule, First Selectman, in the amount of **$237** to cover increased costs after the budget was approved per the following compilation from the Transfer Request Form.

FY24

TOWN OF WATERFORD
TRANSFER REQUEST FORM
Out of Series Transfer Request

FIRST SELECTMAN
DEPARTMENT

Line No.	Org. Code	Object Code	Object Description	APPROVED Budget Amount	CURRENT Available Budget	ACCOUNT INCREASE	ACCOUNT DECREASE	REVISED Available Budget
1	10101	52040	SERVICE CONTRACTS	1,280.00	(24.75)	25.00		0.25
2	10101	53020	OTHER SUPPLIES	1,910.00	(92.83)	93.00		0.17
3	10101	53090	FUELS & LUBRICANTS	1,574.00	(118.45)	119.00		0.55
4	10101	51110	ADMINISTRATION	71,463.00	11,088.81		(237.00)	10,851.81
								0.00
					TOTAL	237.00	(237.00)	

Explanation

INCREASED COSTS AFTER BUDGET WAS APPROVED.

16. Quarterly Capital Project Status Report – 4th Quarter FY24

17. Old Business:

18. New Business:
    a. Update on State Regulations Regarding Board of Education Non-Lapsing Accounts

19. Liaison Reports

20. Correspondence
    a. FY24 Animal Control Fund Balance
    b. Treasurer's Quarterly Report ending 6.30.2024
    c. FY24 Year-End Additional Appropriation Report
    d. FY24 Year-End Grant Report
    e. Quarterly ARPA Project Status Report
    f. Virginia Bielucki, Town Accountant, Status of Contingency FY24 dated July 24, 2024
    g. Virginia Bielucki, Town Accountant, Status of Contingency FY25 dated July 24, 2024

21. Adjournment

Glenn Patterson, Chairman

Town of Waterford, CT

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YEAR-TO-DATE BUDGET REPORT

FOR 2024 13

	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
101 GENERAL FUND							
10116 RETIREMENT COMMISSION							
51930 HEART AND HYPERTENSION							
10116 51930 HEART AND HYPERTENSION	177,448.00	59,728.00	237,176.00	233,021.06	0.00	4,154.94	98.2%
51940 PENSION CONTRIBUTIONS							
10116 51940 PENSION CONTRIBUTIONS	5,020,191.00	-144,799.00	4,875,392.00	4,261,880.33	0.00	613,511.67	87.4%
51945 RETIREE HEALTH BENEFITS							
10116 51945 RETIREE HEALTH BENEFITS	393,793.00	-30,762.00	363,031.00	419,787.87	0.00	-56,756.87	115.6%
51949 OPEB TRUST FUND CONTRIBUTION							
10116 51949 OPEB TRUST FUND CONTRIBUTION	1,458,305.00	5,200.00	1,463,505.00	1,463,505.00	0.00	0.00	100.0%
TOTAL RETIREMENT COMMISSION	7,049,737.00	-110,633.00	6,939,104.00	6,378,194.26	0.00	560,909.74	91.9%
TOTAL GENERAL FUND	7,049,737.00	-110,633.00	6,939,104.00	6,378,194.26	0.00	560,909.74	91.9%
TOTAL EXPENSES	7,049,737.00	-110,633.00	6,939,104.00	6,378,194.26	0.00	560,909.74	
GRAND TOTAL	7,049,737.00	-110,633.00	6,939,104.00	6,378,194.26	0.00	560,909.74	91.9%

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

$556,754

Report generated: 07/30/2024 08:56
User: kallen
Program ID: glytdbud

FY25

WATERFORD PUBLIC SCHOOLS

KNOWLEDGE EXCELLENCE RESPONSIBILITY INTEGRITY

Mr. Joseph P. Mancini
Director of Finance

Mr. Thomas W. Giard III
Superintendent of Schools

July 12, 2024

Mr. First Selectman,

At the June 27th Board of Education meeting, the Board of Education directed administration to request an appropriation from fund balance for the following two items:

- Replacement of tennis court at Waterford High School with post tension concrete; and
- Replacement of turf multipurpose field.

The tennis courts at WHS are at the end of their useful life. In 2021, Waterford Public Schools contracted with Linden Landscape Architects to perform an evaluation of the courts and produce site plans for their replacement. The request to fund the replacement was denied and Waterford Public Schools contracted out remediation and repainting of the surfaces. This remediation did not last and the courts are in need of replacement. The expected cost of replacement of the surface is expected to be $1,200,000.

The turf multipurpose field was installed in 2011 and has been in continual use since installation. Each year the field goes through a GMAX testing, which measures the ability of the playing surface to absorb the "shock" or kinetic energy from a collision. It's normal to see an erosion in the scores and in 2021-2022 additional crumb rubber was placed on the field after seeing lower scores. Once the crumb rubber was added, the GMAX score was 186.8. By October of 2023, the score had returned near the remediation level of 161. Meaning in less than 24 months, the GMAX scores fell by as much as they had in the initial 120 month period. The evaluation stated "Fibers are breaking down, thin and hairy, may not be adequate to hold infill in place." In the May 2024 evaluation from Thomas Testing, the report stated "My recommendation is to look at new turf options and plan for replacement within a year – two at the very most." Estimates for this project are also $1,200,000.

1 Tennis Courts
8/6, BOS - approved

Thanks,

Respectively,

Joseph Mancini
Director of Finance

2 Turf Replacement
8/6, BOS - approved

CC: Board of Finance

BID DOCUMENTS

TENNIS COURT RECONSTRUCTION

WATERFORD HIGH SCHOOL

15 ROPE FERRY ROAD

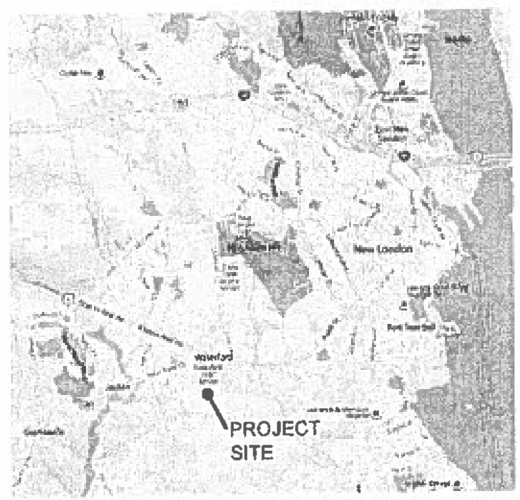
WATERFORD, CONNECTICUT

June 28, 2021

LIST OF DRAWINGS

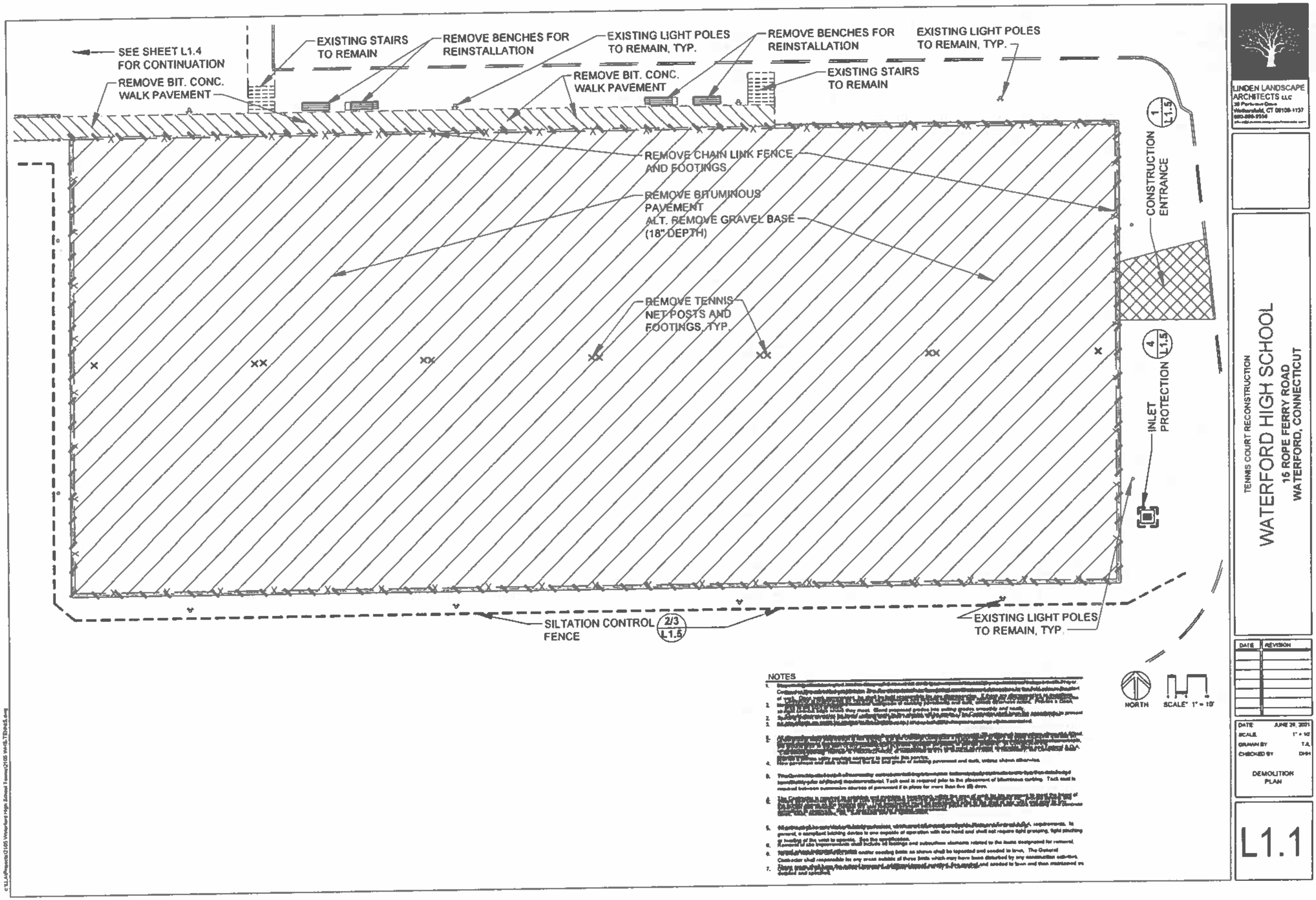
-	Cover Sheet
L1.0	Overall Plan
L1.1	Demolition Plan
L1.2	Layout Plan
L1.3	Grading Plan
L1.4	Ramp Plan
L1.5	Site Details

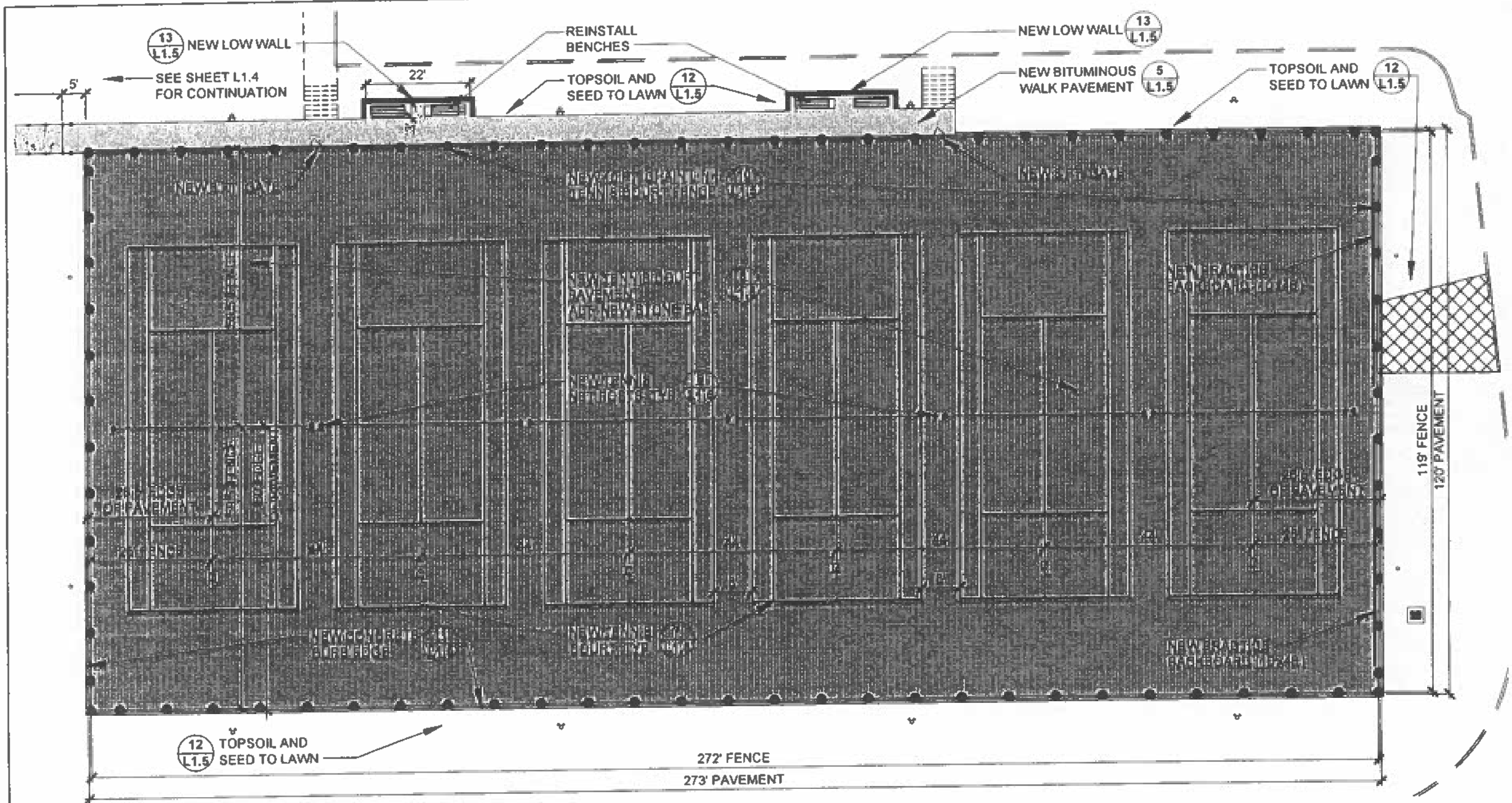
LOCATION MAP



PREPARED BY

LINDEN LANDSCAPE ARCHITECTS LLC
Wethersfield, CT (860) 899-9556
office@lindenlandscapearchitects.com


SEE SHEET L1.4
FOR CONTINUATION
REMOVE BIT. CONC.
WALK PAVEMENT
EXISTING STAIRS
TO REMAIN
REMOVE BENCHES FOR
REINSTALLATION
EXISTING LIGHT POLES
TO REMAIN, TYP.
REMOVE BIT. CONC.
WALK PAVEMENT
REMOVE BENCHES FOR
REINSTALLATION
EXISTING STAIRS
TO REMAIN
EXISTING LIGHT POLES
TO REMAIN, TYP.
REMOVE CHAIN LINK FENCE
AND FOOTINGS
REMOVE BITUMINOUS
PAVEMENT
ALT. REMOVE GRAVEL BASE
(18" DEPTH)
REMOVE TENNIS
NET POSTS AND
FOOTINGS, TYP.
CONSTRUCTION
ENTRANCE
1
L1.5
INLET
PROTECTION
4
L1.5
SILTATION CONTROL
FENCE
2/3
L1.5
EXISTING LIGHT POLES
TO REMAIN, TYP.
NOTES
NORTH
SCALE: 1" = 10'
LINDEN LANDSCAPE
ARCHITECTS LLC
TENNIS COURT RECONSTRUCTION
WATERFORD HIGH SCHOOL
16 ROPE FERRY ROAD
WATERFORD, CONNECTICUT
DATE
REVISION
DATE JUNE 29, 2021
SCALE 1" = 10'
DRAWN BY T.A.
CHECKED BY DHH
DEMOLITION
PLAN
L1.1



NOTES

TENNIS COURT RECONSTRUCTION

WATERFORD HIGH SCHOOL

15 ROPE FERRY ROAD
WATERFORD, CONNECTICUT

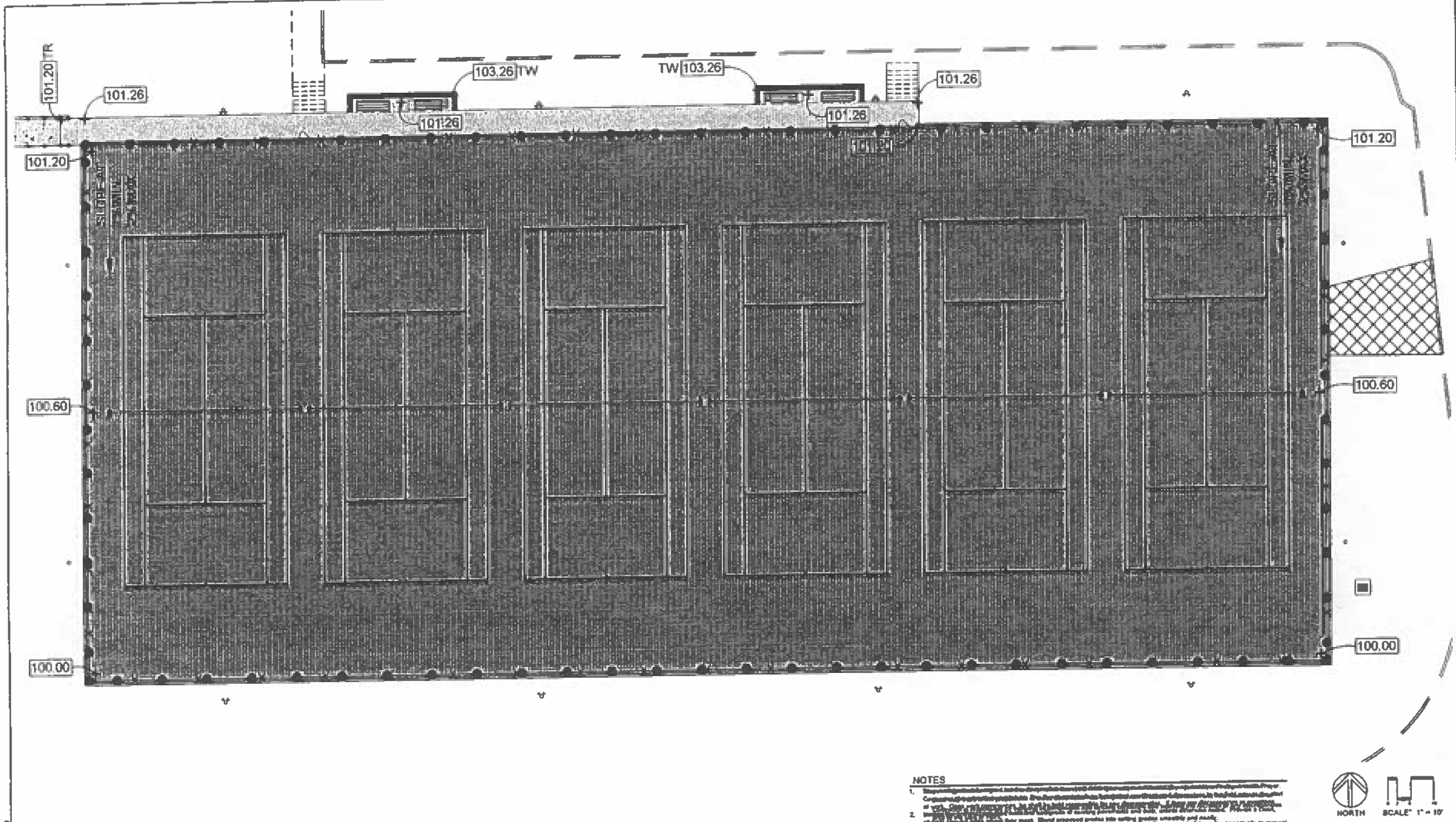
LINDEN LANDSCAPE ARCHITECTS LLC

DATE	REVISION

DATE	JUNE 29, 2021
SCALE	1" = 10'
DRAWN BY	T.K.
CHECKED BY	CHH

DEMOLITION PLAN

L1.2



NOTES

LINDEN LANDSCAPE ARCHITECTS LLC

TENNIS COURT RECONSTRUCTION

WATERFORD HIGH SCHOOL

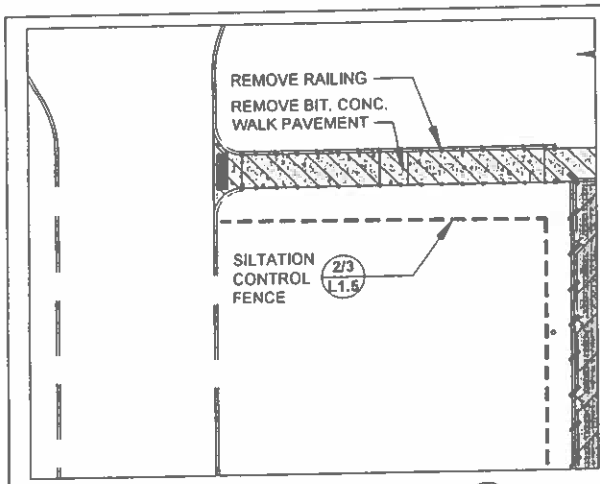
15 ROPE FERRY ROAD
WATERFORD, CONNECTICUT

DATE	REVISION

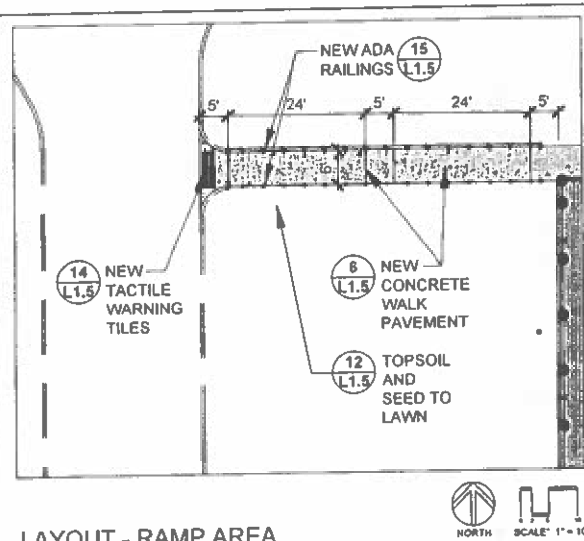
DATE	JUNE 29, 2021
SCALE	1" = 10'
DRAWN BY	T.A.
CHECKED BY	DHH

DEMOLITION PLAN

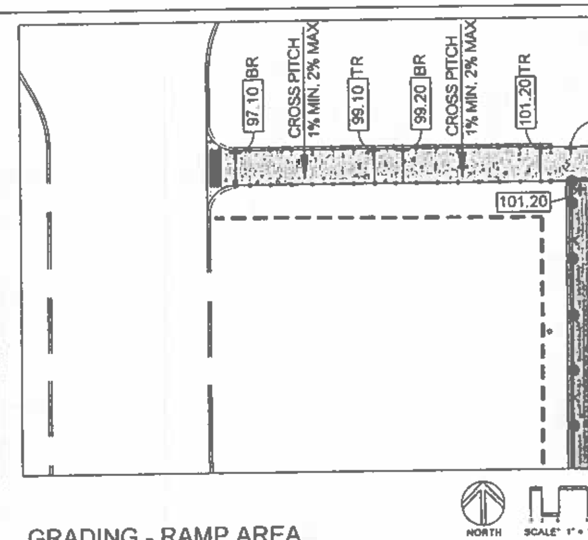
L1.3



DEMOLITION - RAMP AREA
SCALE: 1" = 10'



LAYOUT - RAMP AREA
SCALE: 1" = 10'



GRADING - RAMP AREA
SCALE: 1" = 10'

LINDEN LANDSCAPE ARCHITECTS LLC

TENNIS COURT RECONSTRUCTION

WATERFORD HIGH SCHOOL

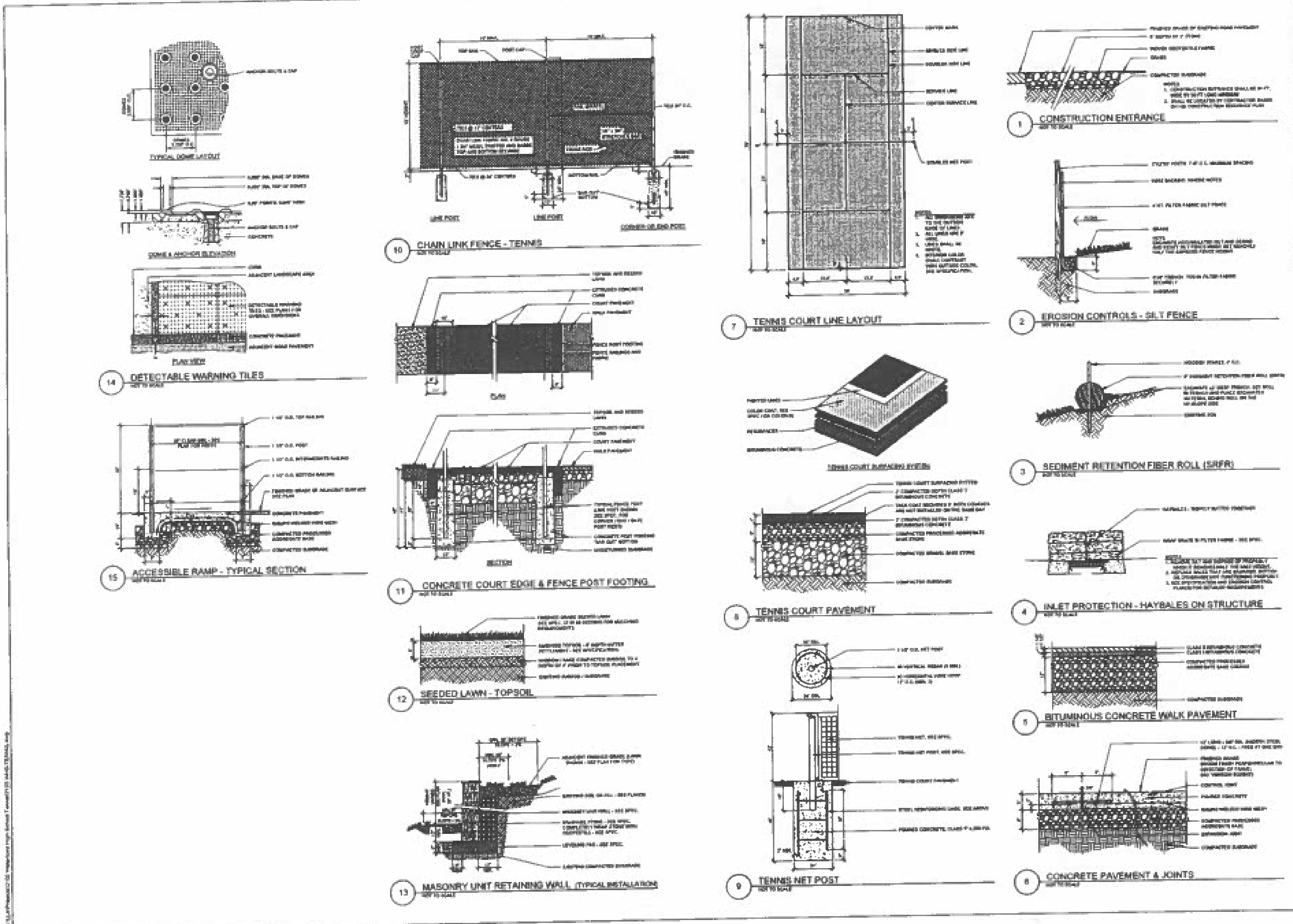
15 ROPE FERRY ROAD
WATERFORD, CONNECTICUT

DATE	REVISION

DATE	JUNE 29 2021
SCALE	1" = 10'
DRAWN BY	T.A.
CHECKED BY	DHH

ALTERNATE: RAMP PLANS

L1.4



LINDEN LANDSCAPE ARCHITECTS LLC

TENNIS COURT RECONSTRUCTION

WATERFORD HIGH SCHOOL

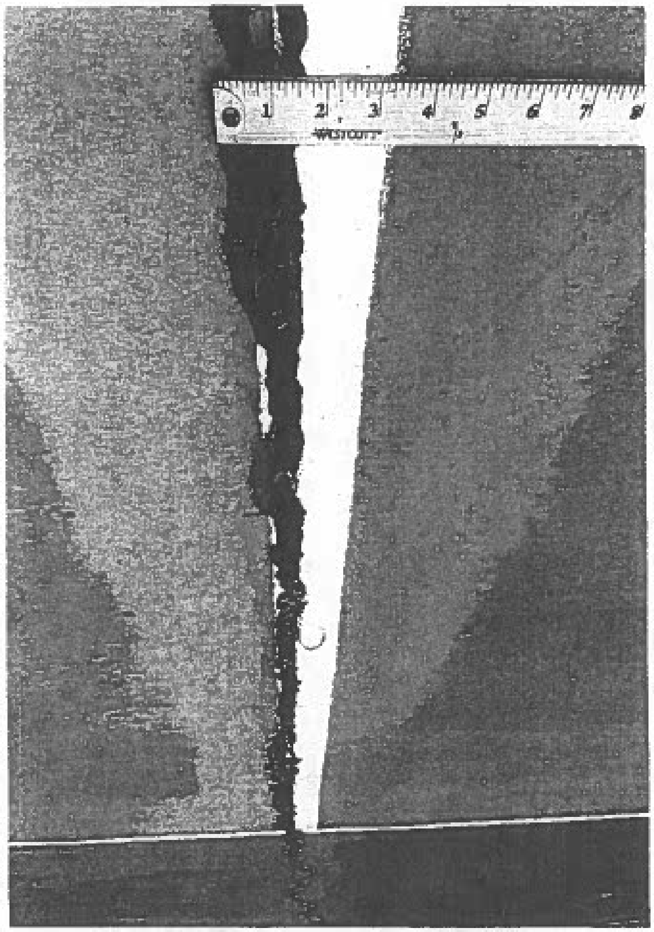
15 ROPE FERRY ROAD
WATERFORD, CONNECTICUT

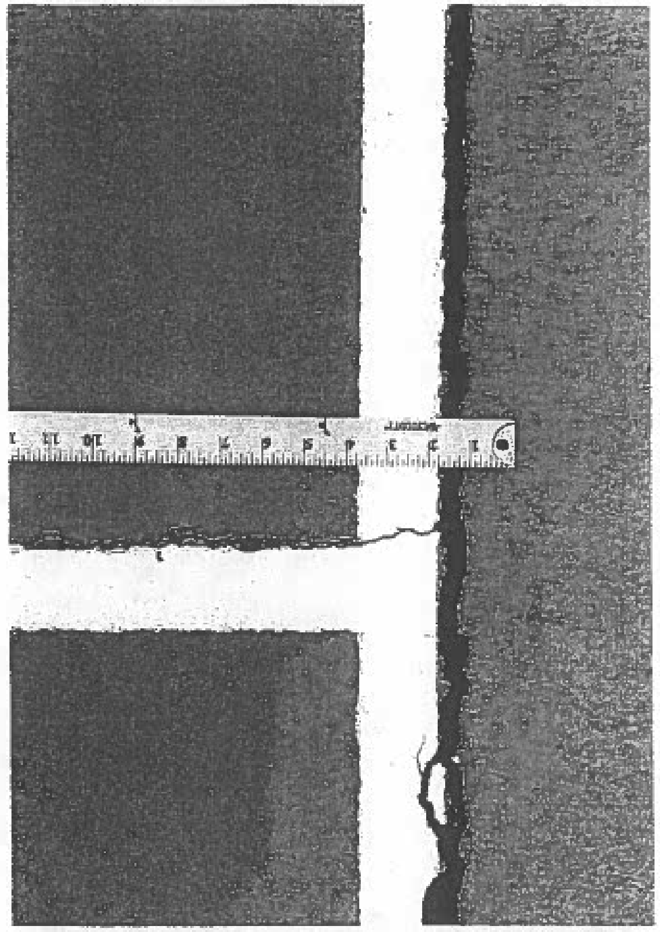
DATE	REVISION

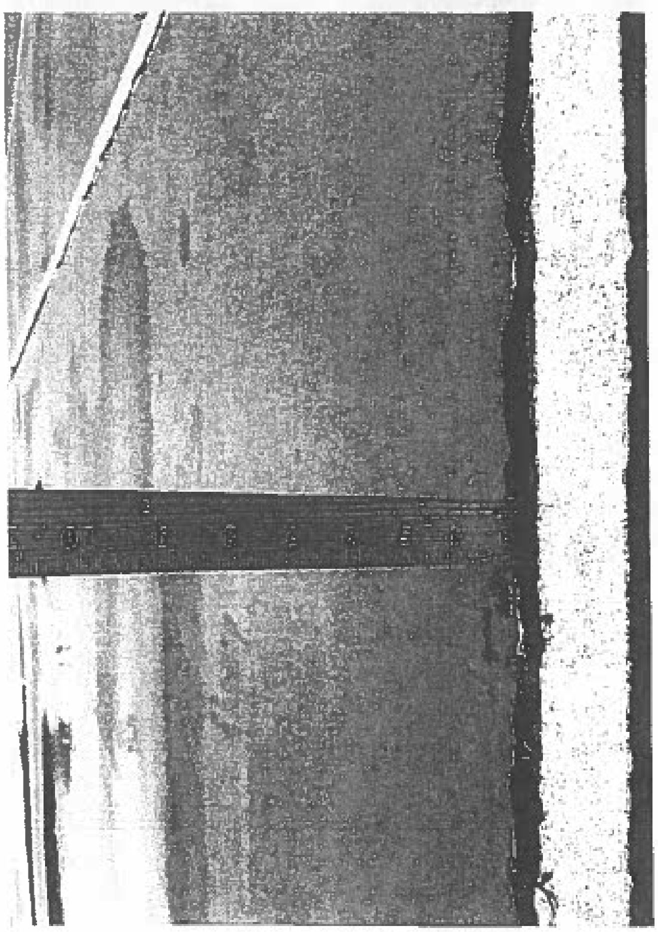
DATE	JUNE 29, 2021
SCALE	AS SHOWN
DRAWN BY	T.A.
CHECKED BY	DAH

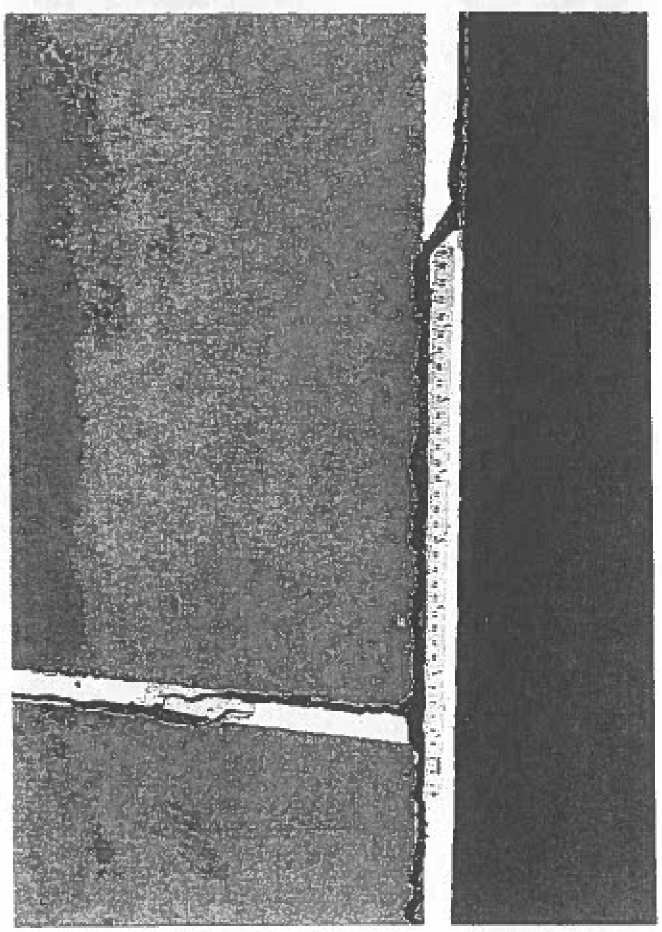
DETAILS

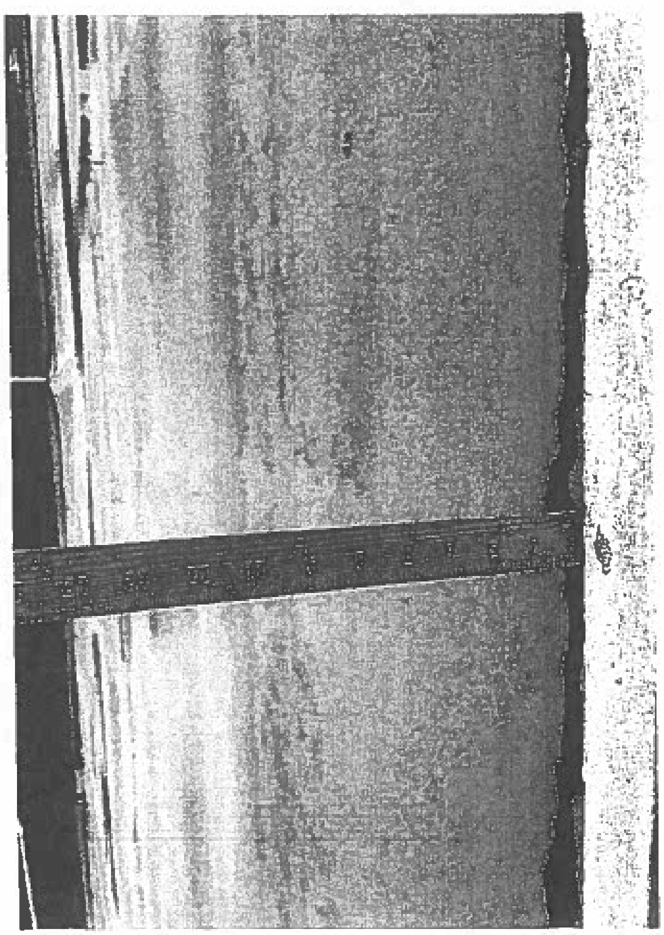
L1.5

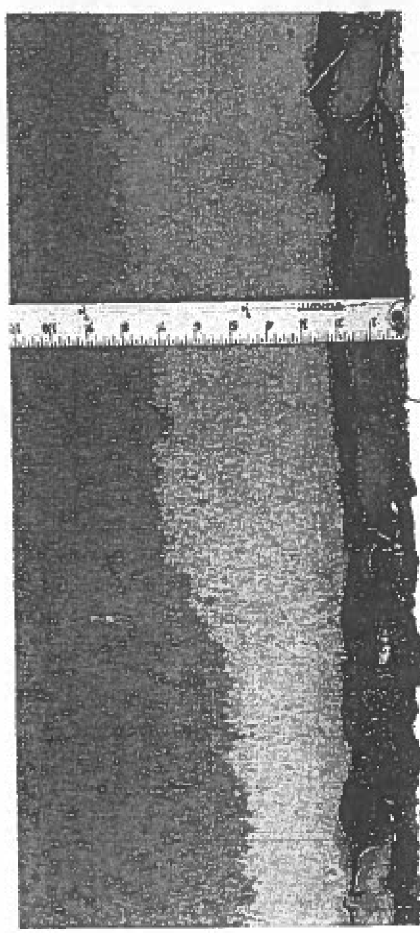


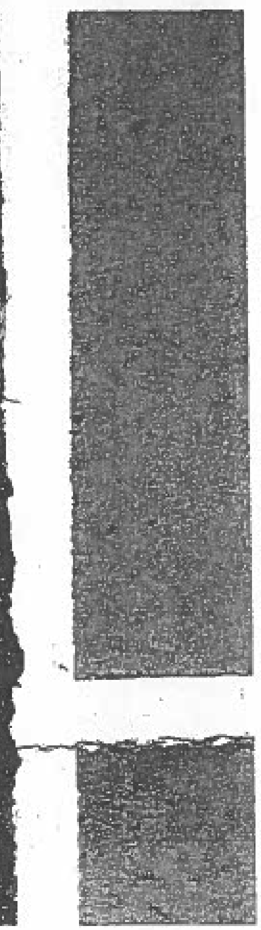












Thomas Testing Inc.

Sports Surface Impact Test Report

Waterford High School

Stadium Field

Waterford, CT

Test Date: Oct. 5, 2023 Report Date: Oct. 7, 2023

Test Methods- **ASTM F 355:** Standard Test Method for Shock-Absorbing Properties of Playing Surface Systems and Materials, Procedure A. **ASTM F 1936:** Standard Specification for Shock-Absorbing Properties of North American Football Field Playing Systems as Measured in the Field. Accelerometer last calibrated February 2023. Tests performed by Sabrina Thomas.

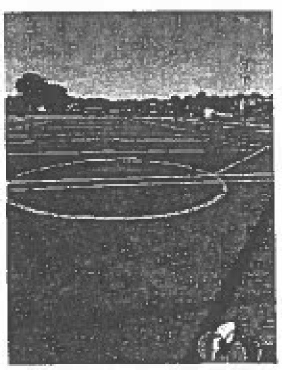
Surface Description: Fieldturf - monofilament fiber, sand/rubber infill, artificial turf system multi-sport field. Field is inlaid with football, soccer, fh, and b/g lacrosse, with a center logo. Field was completed in the fall of 2011. Fibers are breaking down - thin and hairy, may not be adequate to hold infill in place. Colored (orange) lines breaking down the worst. Infill needed at lacrosse goal and soccer hash marks. Patches/inlays need work at boys lacrosse area at main entrance end. **Field Average Gmax** is for 10 total drop locations.

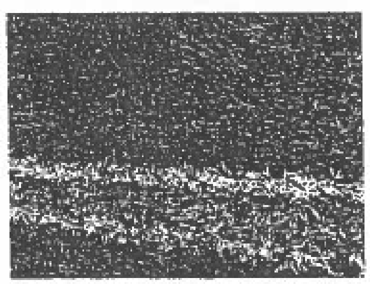
Weather Conditions: Sunny, warm, dry

Max Temp.	75 degrees F
Min Temp.	74 degrees F
Humidity	58%

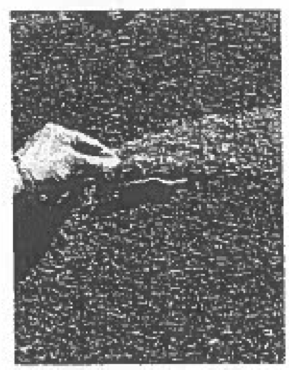
Summary of Results

Field Average Gmax	**161**
Average Infill Depth "	**1 1/2"**





Orange lines broken down



Inlays need work at main end.

Test results reported herein reflect the conditions of the tested field at the time of testing and at the temperatures reported. Under the stated test conditions, all points did meet the requirement of < 200 Gmax when tested in accordance with ASTM F1936.

10006 S. 29th St. Scotts, MI 49088
P (269) 327-4690 F(269) 323-0940
Email: marvinthomas@thomastesting.com

CPSI Certified Playground Safety Inspector

ASTM Member

Synthetic Turf Council Certified

Thomas Testing Inc. 1511 Route 22 #160, Brewster, NY 10509 Phone. (866)327-4690 Email. sabrinasixtwo@aol.com

May 3, 2024

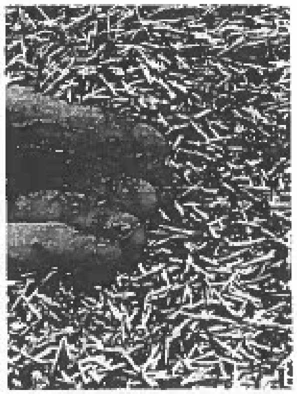
Jay Miner – Director of Buildings and Grounds
Waterford Public Schools
15 Rope Ferry Rd.
Waterford, CT 06385

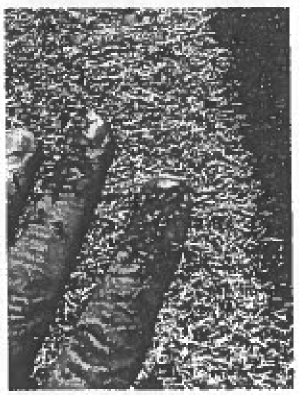
To Jay Miner,

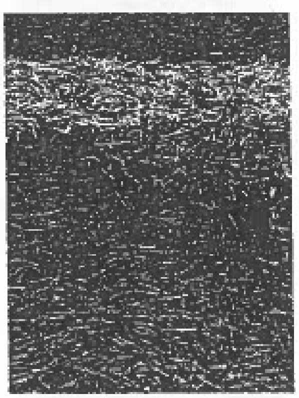
I visited your Stadium synthetic turf field on April 26. I believe the field was installed in 2011. This field has always been a very nice field and is still playable for probably a very short time.
I have been providing the annual Gmax (shock attenuation) testing on this field for many years. The field has been maintained extremely well and that is the reason that the field has lasted as long as it has.
Synthetic turf fields were designed to last approximately 10 years.
This field has done incredibly well, especially with the number of Sports that this field has to support (it's not just football and soccer anymore).

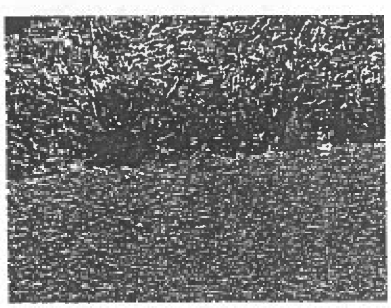
My observations / concerns are:

1. The fibers are very worn and thin – breakage of fibers all across the field. Fibers can be broken off with just pulling on them with your fingers, or just wiping your hand across the top of the fibers.
2. Shorter fibers will prevent the ability of the field to support the proper amount of infill to maintain the proper shock absorbency.
3. Any patching that will be necessary from this point forward will cause trip hazards and never blend with the height of the older, shorter turf.
4. Playing on the field will become difficult – without the proper fiber height, the players will be running on mostly just loose infill, with no grip or control/footing.
4. There is a lot of moss and weeds growing on the edges of the turf – this is very difficult to get rid of once it has started.


Turf fibers breaking easily all across the field


Fiber tips broken and laying loose across the field.


Any patches will be at a different height – causing trip hazards


Moss and weeds growing at the edges – very difficult to get rid of.

My recommendation is to look at new turf options and plan for replacement within a year – two at the very most.

Thank you very much for your consideration.

Sincerely,

Sabrina Thomas
Thomas Testing, Inc.

Town of Waterford
Assessor's Office
15 Rope Ferry Road
Waterford, CT 06385

Phone: (860) 444-5820
Fax: (860) 444-5819

TO: Robert Brule, First Selectman
Kimberly Allen, Finance Director

Cc: Shea Davy, Purchasing Agent

FROM: Paige Walton, Assessor

RE: Additional Appropriation & Bid Waiver Request – Charles B. Feldman & Associates LLC
Personal Property Auditing & Consulting

DATE: July 19, 2024

The Assessor's office seeks to establish a personal property audit program, which includes the physical inspection of business personal property and records. Audits should be conducted regularly to maintain equity and to ensure filing accuracy. In addition to the fair and equitable distribution of the tax burden, a consistent auditing program allows for the discovery of unlisted or under-listed personal property and provides an opportunity for taxpayer education concerning complex reporting standards and requirements.

The annual personal property filing requirement is a self-reporting system. To date, other than the self-declaration form, there has been no taxpayer compliance/audit program in place to assist with the discovery and verification of taxable personal property.

As such, the Assessor's Office respectfully requests an additional appropriation in the amount of $24,500 for line **10104-52030 Professional Fees** for personal property auditing services, to be conducted pursuant to §12-53 of the Connecticut General Statutes for the 2021, 2022 & 2023 Grand List years.

Additionally, the Assessor's Office would like to request a waiver of competitive bidding for personal property auditing services.

Auditors must be well versed in accounting, personal property valuation, governing state statutes pertaining to the assessment and audit process, and relevant case law. Charles B. Feldman & Associates LLC have completed similar audit work throughout the state of Connecticut over the past several decades and as municipal assessors specializing in personal property, possess a very specific level of expertise in the field of auditing. As such, Charles B. Feldman & Associates LLC are uniquely qualified to assist us in establishing a robust auditing program.

We would like our request to be included on the Board of Selectman's August 6th agenda and to be forwarded to the other Boards as necessary.

Attachment:

Charles B. Feldman & Associates LLC Quote

Charles B. Feldman & Associates, LLC
Personal Property Auditing & Consulting
PO Box 1236
Madison, CT. 06443
(203) 421-8338

July 2, 2024

Paige Walton, CCMA II, Assessor
Waterford Town Hall
15 Rope Ferry Road
Waterford CT 06385

Re: Personal Property Audit Proposal

Dear Ms. Walton:

Please accept our proposal to provide personal property audit services to the Waterford Assessor's office.

The purpose of this letter is to explain the methodology and scope of services that we are prepared to engage in, as a consultant for the Town of Waterford.

The auditing services that we will perform for the Town of Waterford, based on the allocation of $24,500, will include selected personal property accounts to be determined by the Assessor. The audits will cover the Grand List years of 2021, 2022 and 2023.

The auditing services that we will perform for the Town of Waterford will consist of the following:

> We shall determine reporting accuracy, by conducting a comparison of the Personal Property Declaration filed with the Assessor to the taxpayers' Federal Income Tax Return. Specifically, we will be reviewing the following schedules: Schedule L, the Balance Sheet, Form 4562 Depreciation and Amortization, Location Fixed Asset/Depreciation Ledgers, General Ledgers, Trial Balances, Schedules of "Other Deductions" and any other schedule or books(s) of account that is necessary to successfully complete the audit. Additionally, we shall review the taxpayer's lease agreements to determine reporting accuracy. Finally, we will perform an on-site inspection of each company selected for audit.

Upon completion of each audit, the following shall be accomplished:

A.) Deliver to the Assessor a written audit report summarizing procedures and the results of the audit. This shall be considered the legal documentation of such audit, and may be retained by the Assessor on file. This report will be signed by the Auditor and the Assessor.

B.) The written statements and reports utilized and mentioned above shall be made on forms approved by the Assessor.

C.) All statements and reports mentioned above shall be submitted to the Assessor within thirty (30) days of the date on which the audit is completed.

The audits will take place at a predetermined, mutually satisfactory place to both the taxpayer and the Assessor, pursuant to section 12-53 of the Connecticut General Statutes. We will be reviewing the personal property declaration from the aforementioned Grand List years that have been submitted to the Assessor. The Assessor will notify the taxpayer by certified mail of such audits.

The results of this audit will be supported by the administration of personal property assessment practices, used within the parameters of the Connecticut General Statutes. If necessary, we would defend the audit valuations in a court of law at the fee of $500 per day.

Charles B. Feldman & Associates, LLC maintains three Certified Connecticut Municipal Assessors with over 80 years of experience on staff to provide you the utmost in professional auditing service.

If after reviewing this proposal you have any questions or would like to discuss this in more detail, please feel free to call us at (203) 421-8338. Thank you for your consideration and we look forward to serving the Town of Waterford.

Sincerely,

Charles B. Feldman PRES.

Charles B. Feldman & Associates, LLC

Personnel Assigned to Waterford Audits

Charles B. Feldman, CCMA II, Personal Property Auditor.

Professional Experience:

Charles B. Feldman & Associates LLC
(Personal Property Auditors and Certified Personal Property Revaluation Company)

City of West Haven, Assessment Auditor 1994- 2002

City of New Haven, Personal Property Auditor 1982 –1994 (On contract 1982 -1984)

Independent Personal Property Auditor 1982-Present

Professional and Service Organizations:

International Association of Assessing Officers-Personal Property Section

Connecticut Association of Assessing Officers, President, 2000

Co-Chairman and member of Connecticut Association of Assessing Officers
Personal Property Committee, 1984- present

Connecticut Association of Assessing Officers Legislative Committee, 1993- 2010

New Haven County Assessors Association, President, 1997- 1998

Publications, Presentations, and Awards:

Primary author of Public Act 99-189 "An Act Concerning Technical Changes and Clarifications to the Assessment of Personal Property" 1999

Author of "Audit section" of Handbook for Connecticut Assessors 1988 and 1998

Author of "A Systematic Methodology of Personal Property Auditing" 1987

Connecticut School for Assessors and Boards of Assessment Appeals, University of Connecticut -Institute of Public Service, Special Instructor of Personal Property Audit and Legislative workshops 1985 - present

Instructor of many and varied Personal Property workshops sponsored by CAAO, and the Society of Professional Assessors throughout New England 1987- present

Connecticut Society of Certified Public Accountants Continuing Education Conference- State Tax Forum, Instructor, October 1997

Co- developer of the Standardized Connecticut Declaration of Personal Property, 1997.

Assessor of the Year Award -Connecticut Association of Assessing Officers, 1998.

Distinguished Service Award- Connecticut Association of Assessing Officers, May 1998.

Received CCMA Designation, June 1985.

Steven Kosofsky, CCMA II, Assessor

Mr. Kosofsky is very well known in the assessment community as an expert in the field of personal property assessment and his credentials are listed below. Mr. Kosofsky will be assisting me in this project, as his expertise is undeniable and invaluable. Any and all work done by Mr. Kosofsky will be reviewed and approved by me before being reviewed with the Assessor. Mr. Kosofsky brings over 40 years of Personal Property Assessment and audit experience to this project. His wealth of knowledge in the field of personal property audits and administration will enhance our efforts exponentially

Professional Experience

Steven Kosofsky & Associates, LLC
(Personal Property Auditing & Consulting Company)

eQuality Valuations LLC, Waterbury, CT. 2022-Present (Director of Revaluations)

Assessor, Town of Newington, CT. 2016-2022

Quality Data Services, Waterbury CT. 2011-2016 (Software Support Consultant)

Assessor, Town of Windsor, CT. 1987-2011

Professional and Service Organizations

State of Connecticut General Assembly Task Force on Uniform Depreciation Schedules & Assessment Practices
November 1995-January 1996

International Association of Assessing Officers-Personal Property Section

Connecticut Association of Assessing Officers- Co-Chairman Legislative Committee 1997-2010

Connecticut Association of Assessing Officers- Co-Chairman Personal Property Committee 1987-1991

Publications, Presentations & Awards

Final Minority Report- State of Connecticut General Assembly Task Force on Uniform Depreciation Schedules &Assessment Practices

The Personal Property Report- Personal Property Committee
Connecticut Association of Assessing Officers, November 1988

Connecticut Society of Certified Public Accountants Continuing Education Conference- State Tax Forum
Instructor, 1993, 1997-2001

Connecticut School for Assessors & Board of Assessment Appeals
University of Connecticut/Institute of Public Service
Personal l Property Workshop Instructor 1987-1991, 1997, 2001

Connecticut Association of Assessing Officers- Assessor of the Year, 1996

Received Connecticut Certified Municipal Assessor Designation, January 1980

Court Experience

J.C. Penney Company vs. Town of Manchester, CT. 2007

CL&P & Yankee Gas Services vs. City of Meriden, CT. 2001

IBM Corporation vs. Town of Southbury, CT. 1998

CLIENT LIST

City of Ansonia	Town of Barkhamsted	Town of Berlin
Town of Bethlehem	Town of Branford	City of Bridgeport
City of Bristol	Town of Brookfield	Town of Canton
Town of Cheshire	Town of Clinton	Town of Colchester
Town of Columbia	Town of Cromwell	City of Danbury
Town of Darien	Town of Deep River	City of Derby
Town of Durham	Town of East Granby	Town of East Hampton
Town of East Hartford	Town of East Haven	Town of East Lyme
Town of East Windsor	Town of Ellington	Town of Enfield
Town of Essex	Town of Fairfield	Town of Greenwich
Town of Griswold	Town of Groton	Town of Guilford
Town of Hamden	Town of Killingly	Town of Lyme
Town of Madison	Town of Manchester	Town of Mansfield
City of Meriden	Town of Middlebury	City of Middletown
Town of Montville	Town of Naugatuck	City of New Britain

<u>CLIENT LIST (CONT.)</u>

Town of New Canaan	Town of New Fairfield	City of New Haven
City of New London	Town of New Milford	Town of Newington
Town of Newtown	Town of North Branford	Town of North Haven
City of Norwalk	City of Norwich	Town of Orange
Town of Plainville	Town of Plymouth	Town of Prospect
Town of Rocky Hill	Town of Seymour	Town of Simsbury
Town of Southbury	Town of Southington	City of Stamford
Town of Stratford	Town of Suffield	Town of Tolland
City of Torrington	Town of Trumbull	Town of Vernon
Town of Wallingford	Town of Washington	City of Waterbury
Town Watertown	Town of West Hartford	City of West Haven
Town of Westbrook	Town of Westport	Town of Weston
Town of Wethersfield	Town of Windham	Town of Windsor
Town of Windsor Locks	Law firm of Rome McGuigan	

SERVICE DELIVERY PLAN

Please reference the enclosed **"summary of implementation of Personal Property Audit Program addendum".**

All delivery of materials and timetables for the audit program are pursuant to 12-53 of the Connecticut General Statutes.

Summary of Implementation of Personal Property Audit Program

1. Assessor delivers accounts to be audited, and pertinent data to the auditor.

2. Assessor delivers notice of audit via certified mail to taxpayer.

3. Auditor makes contact with account in question and person responsible for handling audit process.

4. Mutually satisfactory arrangement made between taxpayer and auditor to exchange information requested.

5. Data analyzed and personal property audit report developed. All data used to develop the assessment shall be attached to the audit report. An audit reconciliation sheet shall be attached so that the Assessor can easily tie in to the audit data and audit result.

6. Audit report analyzed by Assessor and auditor.

7. Assessor reviews and signs audit report.

8. Taxpayer notified of audit result and appeal process and sent personal property audit report. This will aid the taxpayer to comprehend the audit results and file accurate personal property declarations in the future.

9. The taxpayer may present any unresolved discrepancies to the Assessor and auditor and a meeting be scheduled to discuss the problem.

10. Assessor makes certificate of correction based on results of the audit and a new tax bill is generated.

Methodologies Used For Personal Property Auditing

The methodologies employed by the auditor must remain consistent with the methodologies requested and used by the Assessor to determine the value originally. The purpose of an audit is to add omitted property not to revalue existing property. The only true practical method used in the State of Connecticut to value personal property is acquisition cost minus depreciation (per CAAO Handbook). The Personal Property declaration requires information to be submitted in a specific format: Asset cost, asset type and acquisition year; we audit on that format. We as auditors must remain uniform and equitable in our audit practices and procedures. The Assessor has inherent powers to employ alternate methodologies but should first give the taxpayer the opportunity to declare on that alternative method before any audit on that method is initiated. In the case of non-compliance by the taxpayer, alternative methods, i.e. gross rent multipliers, unit cost, income approach and even sales comparison approach may be employed as it becomes necessary to assess on "the best available information" per 12-53(b) of the Connecticut General Statutes. However, these circumstances are extremely uncommon. There is no justifiable basis to change methodology if the taxpayer complies with the audit data requests in the format that the Assessor has originally required.

Number of Years in Business Specializing in Municipal Personal Property Tax Audits

I have been an individual performing Personal Property audits continually from 1982 to the present. I have a unique perspective in the fact that I am one of the only Personal Property Auditors who is also a Certified Connecticut Municipal Assessor. I have over 40 years of experience in this very specific field and am also valuation certified. I am very active in the assessment community; being President of the Connecticut Association of Assessing Officers, Co-Chairman of the CAAO Personal Property Committee and a member of the CAAO Legislative Committee. I am the primary author of the most comprehensive personal property legislation ever enacted into law in the State of Connecticut, which passed in the 1999 legislative session. This gives me experience into audit administration and law that a CPA does not possess. I have been and continue to be an instructor at the University of Connecticut Assessor's School. I have been teaching auditing techniques and legislative interpretation each summer since 1985. I pride myself on the solid, positive relationships that have been developed with my fellow assessors through the years. I retain a reputation of being available for my colleagues long after the audit process has been completed.

Costs and Billing

Costs

The cost to complete an audit for any account with a pre-audited gross assessment of 1.0 million or under is $650.00 per account.

For any account with a pre-audited gross assessment exceeding 1.0 million dollars, the cost to complete the audit per account shall be as follows:

1.01 million – 2.5 million	$2,000.00
2.51 million – 5.0 million	$3,000.00
5.01 million – 10 million	$4,000.00
10.1 million – 20 million	$5,500.00
20 million +	$6,000.00 + up

Billing

Upon approval by the Assessor, we prefer to bill on a mutually agreed amount at the inception of the audit process, and the balance upon completion of said audits.

Dear Taxpayer,

As you may know, Personal Property Declarations filed with this office are subject to audit, as authorized by Section 12-53 of the Connecticut General Statutes.

A representative of the Assessor's Office, Mr. Charles Feldman, will call on you to review your Declaration. We assume the amounts reported can be directly traced to amounts recorded in your accounting records and Federal Income Tax depreciation schedule. In accordance with Section 12-53 of the Connecticut General Statutes, the audit will be continued until all evidence has been provided.

The examination will require but is not limited to the following documentation, copies of which should be prepared for the auditor:

- Page one of your Federal Tax returns, Forms 4562 and Schedule L from the last THREE most recently filed Federal Income Tax Returns.

- General Ledger and location Fixed Asset records can be used for consolidated returns.

- The detailed Depreciation and/or Fixed Asset schedules in support of the above, showing original cost and acquisition year, including Section 179 property. This may be obtained from the accountant who prepares your Federal income tax returns and should be updated through 10/1/2023.

- A detailed listing of fixed assets recorded as Leasehold or Building Improvements, along with supporting documentation for any items that the Company claims to be included as realty.

- A listing of all leased equipment along with copies of the lease agreements.

- The schedule of "Other Deductions" detail.

Mr. Feldman will call on you shortly and you may feel free to contact him at (203) 421-8338 if you have any questions.

Sincerely,

Assessor

Dear Taxpayer,

Recently a letter of audit intent was sent to you regarding the Personal Property located in: ______________________________ and owned by ______________________________.

Pursuant to Section 12-53(b) of the Connecticut General Statutes, "No person shall be excused from giving testimony or producing books of account, papers, documents and other records... All property which the Assessor or Board of Assessors believes should have been declared for taxation and was not declared, and concerning which sufficient information cannot be obtained by them at such audit or any adjournment thereof, shall be added to the declaration at such percentage of the actual valuation thereof from the best information obtainable by the Assessor or Board of Assessors, and **twenty-five percent shall be added to such assessment.**

Failure to respond to this **final** request by ______________________ will constitute implementation of the aforementioned statute, plus applicable penalties and/or fines. We anticipate your cooperation in this matter.

Sincerely,

Assessor

Dear Taxpayer,

We have sent you two letters of audit intent regarding Personal Property owned by you at

____.

We have not received the information we have requested. Therefore, pursuant to Section 12-53(b) of the Connecticut General Statutes, your assessment(s) are as follows:

<u>Grand List Year</u>	<u>Assessments</u>

You may appeal these audit results at the next session of the Board of Assessment Appeals meeting that handles Personal Property cases. For additional information, please call ________________________ at (000) 123-4567.

Sincerely,

Assessor

September 22, 2023

Re: Results of Personal Property Audit

As you know, the Personal Property Schedule you recently filed was reviewed by auditors from the Assessors Office. You are hereby notified that the results of that review are as follows:

GRAND LIST	ASSESSMENT PRIOR TO AUDIT	ASSESSMENT AFTER AUDIT
October 1, 2023		
October 1, 2022		
October 1, 2021		

Enclosed is a copy of the audit report for your records. If you wish to contest the results of this audit, you may appeal to the Board of Assessment Appeals at their next regularly scheduled meetings. If you have any questions concerning this matter, please feel free to contact me at (   )   . Thank you for your cooperation.

Town Assessor

TOWN OF: WATERFORD ______ Year 2023 ______

PERSONAL PROPERTY AUDIT REPORT

Account Name: ______ Account #: ______
Address: ______ Auditor: ______
City, State, Zip ______ Date: ______

I. Accountant Information:

Accountant or Financial Representative, and of what firm:

Name: ______ Phone: ______
Address: ______
City, State, Zip: ______

II . Data Entry Information:

A. Net Assessment by Assessor: ______
B. Date Last Audited: ______
C. Business type/code: ______
D. Auditor Code: ______
E. Filed Declaration: ______

III. Business Type:

( ) Professional
( ) Manufacturer
( ) Wholesaler
( ) Retail
( ) Service
( ) Construction
( ) Other

IV. Schedules Reviewed:

( ) Schedule L (Balance Sheet)
( ) Depreciation/Fixed Asset
( ) General Ledger
( ) Disbursement Ledger
( ) Sales Contract
( ) IRS 4562
( ) IRS 8594
( ) Invoices
( ) Financial Statement
( ) IRS 4797
( ) Other

V. Audit Result:

Net Assessment per audit: ______
Reported net assessment by taxpayer: ______
Net Assessment Gains/Loss: ______

VI. NET ASSESSMENT COMPUTATION(S):

Year 2023

Code #9 : Unregistered Motor Vehicles (Includes Dealer, Repair Plates & Trailers)

Per Audit				Assessment
Year	Make	Model	Original Cost	@ 70%
			0	0
			0	0
Total			0	0

Code #10: Machinery & Equipment

Per Audit				Assessment
Year	Original Cost	% Good	Net Value	@ 70%
2023	0	95%	0	0
2022	0	90%	0	0
2021	0	80%	0	0
2020	0	70%	0	0
2019	0	60%	0	0
2018	0	50%	0	0
2017	0	40%	0	0
Prior	0	30%	0	0
Total	0		0	0

Code #13: Manufacturing Machinery & Equipment

Per Audit					Assessment
Year	Original Cost	% Good	Net Value		@ 70%
2023	0	95%	0		0
2022	0	90%	0		0
2021	0	80%	0		0
2020	0	70%	0		0
2019	0	60%	0		0
2018	0	50%	0		0
2017	0	40%	0		0
Prior	0	30%	0		0
Total	0		0		0

Code #16: Furniture & Fixtures

Per Audit					Assessment
Year	Original Cost	% Good	Net Value		@ 70%
2023	0	95%	0		0
2022	0	90%	0		0
2021	0	80%	0		0
2020	0	70%	0		0
2019	0	60%	0		0
2018	0	50%	0		0
2017	0	40%	0		0
Prior	0	30%	0		0
Total	0		0		0

Code #20: Computer Equipment

Per Audit			
Year	Original Cost	% Good	Net Value
2023	0	95%	0
2022	0	80%	0
2021	0	60%	0
2020	0	40%	0
Prior	0	20%	0
Total	0		0

Assessment
@ 70%
0
0
0
0
0
0

Code #23: Supplies on Hand (Avg. Mo. Supply)

Per Audit		
Year	Original Cost	Monthly Average
2023	0	0
Total	0	0

Assessment
@ 70%
0
0

Code #24: All Other Equipment

Per Audit					Assessment
Year	Original Cost	% Good	Net Value		@ 70%
2023	0	95%	0		0
2022	0	90%	0		0
2021	0	80%	0		0
2020	0	70%	0		0
2019	0	60%	0		0
2018	0	50%	0		0
2017	0	40%	0		0
Prior	0	30%	0		0
Total	0		0		0

SUMMARY

Code No.	Net Value	Net Assessment
Code #9	0	0
Code #10	0	0
Code #13	0	0
Code #16	0	0
Code #20	0	0
Code #23	0	0
Code #24	0	0
Sub-Total	0	0
Code #25 Penalty		
Final Assessment per Audit		**0**

VII. Audit Result:

Net Assessment per audit: ______________________
Reported net assessment: ______________________
Net Assessment Gains/Loss: ______________________
Add 25% Penalty: ______________________
Total Net Assessment: ______________________

Auditors Signature: ______________________
Date Reviewed: ______________________
Assessors Signature: ______________________
Date Reviewed: ______________________

Auditors Notes:

Article I

Declaration

The TOWN agrees to retain Charles B. Feldman & Associates, LLC as the CONSULTANT for Personal Property Audit Services, and the CONSULTANT agrees to serve the TOWN in this capacity.

Article II

Scope of Professional Services

The CONSULTANT agrees to performance of the following obligations as the basis for compensation under Article III:

1. The CONSULTANT shall determine reporting accuracy by conducting a comparison of the Personal Property Declaration to the taxpayer's Federal Income Tax Records, to the taxpayer's Books of Account, or any other pertinent data necessary to complete the audit.

2. Additionally, CONSULTANT shall review the taxpayer's file of leases to determine reporting accuracy.

3. Upon completion of each audit, CONSULTANT shall accomplish the following:

   A. Deliver to the Assessor a written Report summarizing the procedures used by the CONSULTANT in conducting the audit, and the results. Such Report shall be required to be filed with the Assessor regardless of whether CONSULTANT'S auditing process discloses reporting discrepancies.

   B. Written Statements and Reports utilized by CONSULTANT in connection with the performance of his services as described in Subsection (A) above, shall be made on forms approved by the Assessor.

   C. CONSULTANT shall submit all Statements and Reports, as described in Subsection (A) above within thirty (30) days of the date on which the audit was completed.

   D. The services described above will be performed on selected accounts as determined by the Assessor.

Article III

Compensation

The TOWN agrees to compensate the CONSULTANT Twenty-Four Thousand Five Hundred Dollars ($24,500) paid out as per the following schedule:

A. Twelve Thousand Two Hundred and Fifty Dollars ($12,250) at the inception of audit process.

B. Twelve Thousand Two Hundred and Fifty Dollars ($12,250) within thirty (30) days of the conclusion of the project

Article IV

Expenses

If upon prior approval or at the direction of the Assessor, CONSULTANT is required to make trips outside the legal boundaries of the Town of Waterford, mileage for such trips shall be reimbursed by the TOWN on the basis of $0.50 per mile.

Article V

Delegation

CONSULTANT is permitted to delegate part of his duties under this Agreement with prior consent of the Assessor.

Article VI

Conflicts of Interests

CONSULTANT shall be prohibited from the discharge of his service where there exists a conflict of interest such as would create an appearance of impropriety. A conflict of interest shall be determined to exist where CONSULTANT, individually or through any proprietorship interest or involvement in the location and/or business where his services are to be performed. A potential conflict of interest shall be attributed to CONSULTANT if any member of his family, either in ascendancy, descendancy or laterally, has a similar interest or involvement in said location and/or business. Any such conflicts or potential conflicts of interest shall be reported in writing to the Assessor prior to commencing work, who may make a written recommendation that such conflict or potential conflict is remote enough to avoid an appearance of impropriety. Such recommendation shall be first submitted to the office of the TOWN Attorney for review.

Article VII

Amendments

No change or amendment to the language or terms of this Agreement shall be effective to bind the parties unless in writing signed and attested to by both parties.

Article VIII

Termination of Agreement

If the CONSULTANT fails, for any reason, to fulfill his contractual duties as stated herein, the TOWN shall have the right to terminate this Agreement upon thirty (30) days written notice from the date of mailing. Such notice shall be sent to CONSULTANT'S address as described above, registered or certified mail, return receipt requested. CONSULTANT expressly agrees that all Documents, Statements and Reports prepared in connection with the services herein described, whether finished or unfinished are the property of the Town of Waterford and that, upon receipt of notice of termination mailed pursuant to this Article, all such materials will be immediately delivered to the TOWN in their original form, and CONSULTANT relinquishes any claim, right or interest in such materials.

Delivery of any and all materials in CONSULTANT'S possession or control shall be a condition precedent for payment of CONSULTANT'S services.

Upon receipt of documents and upon the effective date of termination pursuant to properly delivered notice, the TOWN will be obligated to compensate CONSULTANT for authorized and completed work performed to the effective date of termination of the Agreement.

The TOWN shall not be prevented from taking such alternate or substitute performance, as it determines to be in its best interests, to have any unfinished work completed as a result of CONSULTANT'S termination.

Article IX

Relationship Between the Parties

Nothing in the Agreement shall be construed to create the relationship of employer and employee between the parties and CONSULTANT shall, at all times, be deemed an independent contractor.

The CONSULTANT shall not be considered to have employee status as a result of this Agreement, and shall not be covered by any of the municipal benefits or policies accorded regular employees of the Town of Waterford.

IN WITNESS WHEROF, the parties have set their hands and seals as of the day and year first above written.

WITNESS: TOWN OF WATERFORD, CT.

_______________________ By: ______________________________

WITNESS: CONSULTANT:

Melissa P Smith By: ______________________________

STATE OF CONNECTICUT)
) ss: 2024
COUNTY OF)

Personally appeared, ______________________________________of the Town of Waterford, Connecticut Signer and sealer of the foregoing instrument, and acknowledged the same to be free act and deed, and the free act and deed of the Town of Waterford, before me.

Commissioner of the Superior Court
Notary Public
My Commission Expires__________________

STATE OF CONNECTICUT)
) ss: July 3, 2024
COUNTY OF New Haven)

Personally appeared, Charles B. Feldman, CONSULTANT, Signer and sealer of the foregoing instrument, and acknowledged the same to be his free act and deed, before me.

Commissioner of the Superior Court
Notary Public
Melissa P Smith

My Commission Expires 11/30/2029

CHARLES B. FELDMAN & ASSOCIATES IS AN EQUAL OPPORTUNITY EMPLOYER

FY 25

Town of Waterford
Assessor's Office
15 Rope Ferry Road
Waterford, CT 06385

Phone: (860) 444-5820
Fax: (860) 444-5819

TO: Robert Brule, First Selectman
Kimberly Allen, Finance Director

Cc: Shea Davy, Purchasing Agent

FROM: Paige Walton, Assessor

RE: Additional Appropriation & Bid Waiver Request – Charles B. Feldman & Associates LLC Personal Property Auditing & Consulting

DATE: July 19, 2024

The Assessor's office seeks to establish a personal property audit program, which includes the physical inspection of business personal property and records. Audits should be conducted regularly to maintain equity and to ensure filing accuracy. In addition to the fair and equitable distribution of the tax burden, a consistent auditing program allows for the discovery of unlisted or under-listed personal property and provides an opportunity for taxpayer education concerning complex reporting standards and requirements.

The annual personal property filing requirement is a self-reporting system. To date, other than the self-declaration form, there has been no taxpayer compliance/audit program in place to assist with the discovery and verification of taxable personal property.

As such, the Assessor's Office respectfully requests an additional appropriation in the amount of $24,500 for line **10104-52030 Professional Fees** for personal property auditing services, to be conducted pursuant to §12-53 of the Connecticut General Statutes for the 2021, 2022 & 2023 Grand List years.

Additionally, the Assessor's Office would like to request a waiver of competitive bidding for personal property auditing services.

Auditors must be well versed in accounting, personal property valuation, governing state statutes pertaining to the assessment and audit process, and relevant case law. Charles B. Feldman & Associates LLC have completed similar audit work throughout the state of Connecticut over the past several decades and as municipal assessors specializing in personal property, possess a very specific level of expertise in the field of auditing. As such, Charles B. Feldman & Associates LLC are uniquely qualified to assist us in establishing a robust auditing program.

We would like our request to be included on the Board of Selectman's August 6th agenda and to be forwarded to the other Boards as necessary.

8/6/24, BOS- approved

Attachment:

Charles B. Feldman & Associates LLC Quote

Charles B. Feldman & Associates, LLC
Personal Property Auditing & Consulting
PO Box 1236
Madison, CT. 06443
(203) 421-8338

July 2, 2024

Paige Walton, CCMA II, Assessor
Waterford Town Hall
15 Rope Ferry Road
Waterford CT 06385

Re: Personal Property Audit Proposal

Dear Ms. Walton:

Please accept our proposal to provide personal property audit services to the Waterford Assessor's office.

The purpose of this letter is to explain the methodology and scope of services that we are prepared to engage in, as a consultant for the Town of Waterford.

The auditing services that we will perform for the Town of Waterford, based on the allocation of $24,500, will include selected personal property accounts to be determined by the Assessor. The audits will cover the Grand List years of 2021, 2022 and 2023.

The auditing services that we will perform for the Town of Waterford will consist of the following:

> We shall determine reporting accuracy, by conducting a comparison of the Personal Property Declaration filed with the Assessor to the taxpayers' Federal Income Tax Return. Specifically, we will be reviewing the following schedules: Schedule L, the Balance Sheet, Form 4562 Depreciation and Amortization, Location Fixed Asset/Depreciation Ledgers, General Ledgers, Trial Balances, Schedules of "Other Deductions" and any other schedule or books(s) of account that is necessary to successfully complete the audit. Additionally, we shall review the taxpayer's lease agreements to determine reporting accuracy. Finally, we will perform an on-site inspection of each company selected for audit.

Upon completion of each audit, the following shall be accomplished:

A.) Deliver to the Assessor a written audit report summarizing procedures and the results of the audit. This shall be considered the legal documentation of such audit, and may be retained by the Assessor on file. This report will be signed by the Auditor and the Assessor.

B.) The written statements and reports utilized and mentioned above shall be made on forms approved by the Assessor.

C.) All statements and reports mentioned above shall be submitted to the Assessor within thirty (30) days of the date on which the audit is completed.

The audits will take place at a predetermined, mutually satisfactory place to both the taxpayer and the Assessor, pursuant to section 12-53 of the Connecticut General Statutes. We will be reviewing the personal property declaration from the aforementioned Grand List years that have been submitted to the Assessor. The Assessor will notify the taxpayer by certified mail of such audits.

The results of this audit will be supported by the administration of personal property assessment practices, used within the parameters of the Connecticut General Statutes. If necessary, we would defend the audit valuations in a court of law at the fee of $500 per day.

Charles B. Feldman & Associates, LLC maintains three Certified Connecticut Municipal Assessors with over 80 years of experience on staff to provide you the utmost in professional auditing service.

If after reviewing this proposal you have any questions or would like to discuss this in more detail, please feel free to call us at (203) 421-8338. Thank you for your consideration and we look forward to serving the Town of Waterford.

Sincerely,

Charles B Feldman PRES.

Charles B. Feldman & Associates, LLC

Personnel Assigned to Waterford Audits

Charles B. Feldman, CCMA II, Personal Property Auditor.

Professional Experience:

Charles B. Feldman & Associates LLC
(Personal Property Auditors and Certified Personal Property Revaluation Company)

City of West Haven, Assessment Auditor 1994- 2002

City of New Haven, Personal Property Auditor 1982 -1994 (On contract 1982 -1984)

Independent Personal Property Auditor 1982-Present

Professional and Service Organizations:

International Association of Assessing Officers-Personal Property Section

Connecticut Association of Assessing Officers, President, 2000

Co-Chairman and member of Connecticut Association of Assessing Officers
Personal Property Committee, 1984- present

Connecticut Association of Assessing Officers Legislative Committee, 1993- 2010

New Haven County Assessors Association, President, 1997- 1998

Publications, Presentations, and Awards:

Primary author of Public Act 99-189 "An Act Concerning Technical Changes and Clarifications to the Assessment of Personal Property" 1999

Author of "Audit section" of Handbook for Connecticut Assessors 1988 and 1998

Author of "A Systematic Methodology of Personal Property Auditing" 1987

Connecticut School for Assessors and Boards of Assessment Appeals, University of Connecticut -Institute of Public Service, Special Instructor of Personal Property Audit and Legislative workshops 1985 - present

Instructor of many and varied Personal Property workshops sponsored by CAAO, and the Society of Professional Assessors throughout New England 1987- present

Connecticut Society of Certified Public Accountants Continuing Education Conference- State Tax Forum, Instructor, October 1997

Co- developer of the Standardized Connecticut Declaration of Personal Property, 1997.

Assessor of the Year Award -Connecticut Association of Assessing Officers, 1998.

Distinguished Service Award- Connecticut Association of Assessing Officers, May 1998.

Received CCMA Designation, June 1985.

Steven Kosofsky, CCMA II, Assessor

Mr. Kosofsky is very well known in the assessment community as an expert in the field of personal property assessment and his credentials are listed below. Mr. Kosofsky will be assisting me in this project, as his expertise is undeniable and invaluable. Any and all work done by Mr. Kosofsky will be reviewed and approved by me before being reviewed with the Assessor. Mr. Kosofsky brings over 40 years of Personal Property Assessment and audit experience to this project. His wealth of knowledge in the field of personal property audits and administration will enhance our efforts exponentially

Professional Experience

Steven Kosofsky & Associates, LLC
(Personal Property Auditing & Consulting Company)

eQuality Valuations LLC, Waterbury, CT. 2022-Present (Director of Revaluations)

Assessor, Town of Newington, CT. 2016-2022

Quality Data Services, Waterbury CT. 2011-2016 (Software Support Consultant)

Assessor, Town of Windsor, CT. 1987-2011

Professional and Service Organizations

State of Connecticut General Assembly Task Force on Uniform Depreciation Schedules & Assessment Practices
November 1995-January 1996

International Association of Assessing Officers-Personal Property Section

Connecticut Association of Assessing Officers- Co-Chairman Legislative Committee 1997-2010

Connecticut Association of Assessing Officers- Co-Chairman Personal Property Committee 1987-1991

Publications, Presentations & Awards

Final Minority Report- State of Connecticut General Assembly Task Force on Uniform Depreciation Schedules &Assessment Practices

The Personal Property Report- Personal Property Committee
Connecticut Association of Assessing Officers, November 1988

Connecticut Society of Certified Public Accountants Continuing Education Conference- State Tax Forum Instructor, 1993, 1997-2001

Connecticut School for Assessors & Board of Assessment Appeals
University of Connecticut/Institute of Public Service
Personal l Property Workshop Instructor 1987-1991, 1997, 2001

Connecticut Association of Assessing Officers- Assessor of the Year, 1996

Received Connecticut Certified Municipal Assessor Designation, January 1980

Court Experience

J.C. Penney Company vs. Town of Manchester, CT. 2007

CL&P & Yankee Gas Services vs. City of Meriden, CT. 2001

IBM Corporation vs. Town of Southbury, CT. 1998

CLIENT LIST

City of Ansonia	Town of Barkhamsted	Town of Berlin
Town of Bethlehem	Town of Branford	City of Bridgeport
City of Bristol	Town of Brookfield	Town of Canton
Town of Cheshire	Town of Clinton	Town of Colchester
Town of Columbia	Town of Cromwell	City of Danbury
Town of Darien	Town of Deep River	City of Derby
Town of Durham	Town of East Granby	Town of East Hampton
Town of East Hartford	Town of East Haven	Town of East Lyme
Town of East Windsor	Town of Ellington	Town of Enfield
Town of Essex	Town of Fairfield	Town of Greenwich
Town of Griswold	Town of Groton	Town of Guilford
Town of Hamden	Town of Killingly	Town of Lyme
Town of Madison	Town of Manchester	Town of Mansfield
City of Meriden	Town of Middlebury	City of Middletown
Town of Montville	Town of Naugatuck	City of New Britain

CLIENT LIST (CONT.)

Town of New Canaan	Town of New Fairfield	City of New Haven
City of New London	Town of New Milford	Town of Newington
Town of Newtown	Town of North Branford	Town of North Haven
City of Norwalk	City of Norwich	Town of Orange
Town of Plainville	Town of Plymouth	Town of Prospect
Town of Rocky Hill	Town of Seymour	Town of Simsbury
Town of Southbury	Town of Southington	City of Stamford
Town of Stratford	Town of Suffield	Town of Tolland
City of Torrington	Town of Trumbull	Town of Vernon
Town of Wallingford	Town of Washington	City of Waterbury
Town Watertown	Town of West Hartford	City of West Haven
Town of Westbrook	Town of Westport	Town of Weston
Town of Wethersfield	Town of Windham	Town of Windsor
Town of Windsor Locks	Law firm of Rome McGuigan	

SERVICE DELIVERY PLAN

Please reference the enclosed **"summary of implementation of Personal Property Audit Program addendum".**

All delivery of materials and timetables for the audit program are pursuant to 12-53 of the Connecticut General Statutes.

Summary of Implementation of Personal Property Audit Program

1. Assessor delivers accounts to be audited, and pertinent data to the auditor.

2. Assessor delivers notice of audit via certified mail to taxpayer.

3. Auditor makes contact with account in question and person responsible for handling audit process.

4. Mutually satisfactory arrangement made between taxpayer and auditor to exchange information requested.

5. Data analyzed and personal property audit report developed. All data used to develop the assessment shall be attached to the audit report. An audit reconciliation sheet shall be attached so that the Assessor can easily tie in to the audit data and audit result.

6. Audit report analyzed by Assessor and auditor.

7. Assessor reviews and signs audit report.

8. Taxpayer notified of audit result and appeal process and sent personal property audit report. This will aid the taxpayer to comprehend the audit results and file accurate personal property declarations in the future.

9. The taxpayer may present any unresolved discrepancies to the Assessor and auditor and a meeting be scheduled to discuss the problem.

10. Assessor makes certificate of correction based on results of the audit and a new tax bill is generated.

Methodologies Used For Personal Property Auditing

The methodologies employed by the auditor must remain consistent with the methodologies requested and used by the Assessor to determine the value originally. The purpose of an audit is to add omitted property not to revalue existing property. The only true practical method used in the State of Connecticut to value personal property is acquisition cost minus depreciation (per CAAO Handbook). The Personal Property declaration requires information to be submitted in a specific format: Asset cost, asset type and acquisition year; we audit on that format. We as auditors must remain uniform and equitable in our audit practices and procedures. The Assessor has inherent powers to employ alternate methodologies but should first give the taxpayer the opportunity to declare on that alternative method before any audit on that method is initiated. In the case of non-compliance by the taxpayer, alternative methods, i.e. gross rent multipliers, unit cost, income approach and even sales comparison approach may be employed as it becomes necessary to assess on "the best available information" per 12-53(b) of the Connecticut General Statutes. However, these circumstances are extremely uncommon. There is no justifiable basis to change methodology if the taxpayer complies with the audit data requests in the format that the Assessor has originally required.

Number of Years in Business Specializing in Municipal Personal Property Tax Audits

I have been an individual performing Personal Property audits continually from 1982 to the present. I have a unique perspective in the fact that I am one of the only Personal Property Auditors who is also a Certified Connecticut Municipal Assessor. I have over 40 years of experience in this very specific field and am also valuation certified. I am very active in the assessment community; being President of the Connecticut Association of Assessing Officers, Co-Chairman of the CAAO Personal Property Committee and a member of the CAAO Legislative Committee. I am the primary author of the most comprehensive personal property legislation ever enacted into law in the State of Connecticut, which passed in the 1999 legislative session. This gives me experience into audit administration and law that a CPA does not possess. I have been and continue to be an instructor at the University of Connecticut Assessor's School. I have been teaching auditing techniques and legislative interpretation each summer since 1985. I pride myself on the solid, positive relationships that have been developed with my fellow assessors through the years. I retain a reputation of being available for my colleagues long after the audit process has been completed.

Costs and Billing

Costs

The cost to complete an audit for any account with a pre-audited gross assessment of 1.0 million or under is $650.00 per account.

For any account with a pre-audited gross assessment exceeding 1.0 million dollars, the cost to complete the audit per account shall be as follows:

1.01 million – 2.5 million	$2,000.00
2.51 million – 5.0 million	$3,000.00
5.01 million – 10 million	$4,000.00
10.1 million – 20 million	$5,500.00
20 million +	$6,000.00 + up

Billing

Upon approval by the Assessor, we prefer to bill on a mutually agreed amount at the inception of the audit process, and the balance upon completion of said audits.

Dear Taxpayer,

As you may know, Personal Property Declarations filed with this office are subject to audit, as authorized by Section 12-53 of the Connecticut General Statutes.

A representative of the Assessor's Office, Mr. Charles Feldman, will call on you to review your Declaration. We assume the amounts reported can be directly traced to amounts recorded in your accounting records and Federal Income Tax depreciation schedule. In accordance with Section 12-53 of the Connecticut General Statutes, the audit will be continued until all evidence has been provided.

The examination will require but is not limited to the following documentation, copies of which should be prepared for the auditor:

- Page one of your Federal Tax returns, Forms 4562 and Schedule L from the last THREE most recently filed Federal Income Tax Returns.
- General Ledger and location Fixed Asset records can be used for consolidated returns.
- The detailed Depreciation and/or Fixed Asset schedules in support of the above, showing original cost and acquisition year, including Section 179 property. This may be obtained from the accountant who prepares your Federal income tax returns and should be updated through 10/1/2023.
- A detailed listing of fixed assets recorded as Leasehold or Building Improvements, along with supporting documentation for any items that the Company claims to be included as realty.
- A listing of all leased equipment along with copies of the lease agreements.
- The schedule of "Other Deductions" detail.

Mr. Feldman will call on you shortly and you may feel free to contact him at (203) 421-8338 if you have any questions.

Sincerely,

Assessor

Dear Taxpayer,

Recently a letter of audit intent was sent to you regarding the Personal Property located in: ______________________________ and owned by ______________________________.

Pursuant to Section 12-53(b) of the Connecticut General Statutes, "No person shall be excused from giving testimony or producing books of account, papers, documents and other records... All property which the Assessor or Board of Assessors believes should have been declared for taxation and was not declared, and concerning which sufficient information cannot be obtained by them at such audit or any adjournment thereof, shall be added to the declaration at such percentage of the actual valuation thereof from the best information obtainable by the Assessor or Board of Assessors, and **twenty-five percent shall be added to such assessment.**

Failure to respond to this **final** request by ______________________ will constitute implementation of the aforementioned statute, plus applicable penalties and/or fines. We anticipate your cooperation in this matter.

Sincerely,

Assessor

Dear Taxpayer,

We have sent you two letters of audit intent regarding Personal Property owned by you at

____.

We have not received the information we have requested. Therefore, pursuant to Section 12-53(b) of the Connecticut General Statutes, your assessment(s) are as follows:

<u>Grand List Year</u> <u>Assessments</u>

You may appeal these audit results at the next session of the Board of Assessment Appeals meeting that handles Personal Property cases. For additional information, please call _________________________ at (000) 123-4567.

Sincerely,

Assessor

September 22, 2023

Re: Results of Personal Property Audit

As you know, the Personal Property Schedule you recently filed was reviewed by auditors from the Assessors Office. You are hereby notified that the results of that review are as follows:

GRAND LIST	ASSESSMENT PRIOR TO AUDIT	ASSESSMENT AFTER AUDIT
October 1, 2023		
October 1, 2022		
October 1, 2021		

Enclosed is a copy of the audit report for your records. If you wish to contest the results of this audit, you may appeal to the Board of Assessment Appeals at their next regularly scheduled meetings. If you have any questions concerning this matter, please feel free to contact me at (   )   . Thank you for your cooperation.

Town Assessor

TOWN OF: WATERFORD ____________ **Year** 2023 ____

PERSONAL PROPERTY AUDIT REPORT

Account Name: ______________________ Account #: __________

Address: ______________________ Auditor: __________

City, State, Zip ______________________ Date: __________

I. Accountant Information:

Accountant or Financial Representative, and of what firm:

Name: ______________________ Phone: __________

Address: ______________________

City, State, Zip: ______________________

II . Data Entry Information:

A. Net Assessment by Assessor: __________

B. Date Last Audited: __________

C. Business type/code: __________

D. Auditor Code: __________

E. Filed Declaration: __________

III. Business Type:

( ) Professional
( ) Manufacturer
( ) Wholesaler
( ) Retail
( ) Service
( ) Construction
( ) Other

IV. Schedules Reviewed:

( ) Schedule L (Balance Sheet)
( ) Depreciation/Fixed Asset
( ) General Ledger
( ) Disbursement Ledger
( ) Sales Contract
( ) IRS 4562
( ) IRS 8594
( ) Invoices
( ) Financial Statement
( ) IRS 4797
( ) Other

V. Audit Result:

Net Assessment per audit: __________

Reported net assessment by taxpayer: __________

Net Assessment Gains/Loss: __________

VI. NET ASSESSMENT COMPUTATION(S):

Year 2023

Code #9 : Unregistered Motor Vehicles (Includes Dealer, Repair Plates & Trailers)

Per Audit					Assessment
Year	Make	Model	Original Cost		@ 70%
			0		0
			0		0
Total			0		0

Code #10: Machinery & Equipment

Per Audit					Assessment
Year	Original Cost	% Good	Net Value		@ 70%
2023	0	95%	0		0
2022	0	90%	0		0
2021	0	80%	0		0
2020	0	70%	0		0
2019	0	60%	0		0
2018	0	50%	0		0
2017	0	40%	0		0
Prior	0	30%	0		0
Total	0		0		0

Code #13: Manufacturing Machinery & Equipment

Per Audit				Assessment
Year	Original Cost	% Good	Net Value	@ 70%
2023	0	95%	0	0
2022	0	90%	0	0
2021	0	80%	0	0
2020	0	70%	0	0
2019	0	60%	0	0
2018	0	50%	0	0
2017	0	40%	0	0
Prior	0	30%	0	0
Total	0		0	0

Code #16: Furniture & Fixtures

Per Audit				Assessment
Year	Original Cost	% Good	Net Value	@ 70%
2023	0	95%	0	0
2022	0	90%	0	0
2021	0	80%	0	0
2020	0	70%	0	0
2019	0	60%	0	0
2018	0	50%	0	0
2017	0	40%	0	0
Prior	0	30%	0	0
Total	0		0	0

Code #20: Computer Equipment

Per Audit				Assessment
Year	Original Cost	% Good	Net Value	@ 70%
2023	0	95%	0	0
2022	0	80%	0	0
2021	0	60%	0	0
2020	0	40%	0	0
Prior	0	20%	0	0
Total	0		0	0

Code #23: Supplies on Hand (Avg. Mo. Supply)

Per Audit			Assessment
Year	Original Cost	Monthly Average	@ 70%
2023	0	0	0
Total	0	0	0

Code #24: All Other Equipment

Per Audit			
Year	Original Cost	% Good	Net Value
2023	0	95%	0
2022	0	90%	0
2021	0	80%	0
2020	0	70%	0
2019	0	60%	0
2018	0	50%	0
2017	0	40%	0
Prior	0	30%	0
Total	0		0

Assessment
@ 70%
0
0
0
0
0
0
0
0
0

SUMMARY

Code No.	Net Value	Net Assessment
Code #9	0	0
Code #10	0	0
Code #13	0	0
Code #16	0	0
Code #20	0	0
Code #23	0	0
Code #24	0	0
Sub-Total	0	0
Code #25 Penalty		
Final Assessment per Audit		0

VII. Audit Result:

Net Assessment per audit: ______________________

Reported net assessment: ______________________

Net Assessment Gains/Loss: ______________________

Add 25% Penalty: ______________________

Total Net Assessment: ______________________

Auditors Signature: ______________________

Date Reviewed: ______________________

Assessors Signature: ______________________

Date Reviewed: ______________________

Auditors Notes:

Article I

Declaration

The TOWN agrees to retain Charles B. Feldman & Associates, LLC as the CONSULTANT for Personal Property Audit Services, and the CONSULTANT agrees to serve the TOWN in this capacity.

Article II

Scope of Professional Services

The CONSULTANT agrees to performance of the following obligations as the basis for compensation under Article III:

1. The CONSULTANT shall determine reporting accuracy by conducting a comparison of the Personal Property Declaration to the taxpayer's Federal Income Tax Records, to the taxpayer's Books of Account, or any other pertinent data necessary to complete the audit.

2. Additionally, CONSULTANT shall review the taxpayer's file of leases to determine reporting accuracy.

3. Upon completion of each audit, CONSULTANT shall accomplish the following:

   A. Deliver to the Assessor a written Report summarizing the procedures used by the CONSULTANT in conducting the audit, and the results. Such Report shall be required to be filed with the Assessor regardless of whether CONSULTANT'S auditing process discloses reporting discrepancies.

   B. Written Statements and Reports utilized by CONSULTANT in connection with the performance of his services as described in Subsection (A) above, shall be made on forms approved by the Assessor.

   C. CONSULTANT shall submit all Statements and Reports, as described in Subsection (A) above within thirty (30) days of the date on which the audit was completed.

   D. The services described above will be performed on selected accounts as determined by the Assessor.

Article III

Compensation

The TOWN agrees to compensate the CONSULTANT Twenty-Four Thousand Five Hundred Dollars ($24,500) paid out as per the following schedule:

A. Twelve Thousand Two Hundred and Fifty Dollars ($12,250) at the inception of audit process.

B. Twelve Thousand Two Hundred and Fifty Dollars ($12,250) within thirty (30) days of the conclusion of the project

Article IV

Expenses

If upon prior approval or at the direction of the Assessor, CONSULTANT is required to make trips outside the legal boundaries of the Town of Waterford, mileage for such trips shall be reimbursed by the TOWN on the basis of $0.50 per mile.

Article V

Delegation

CONSULTANT is permitted to delegate part of his duties under this Agreement with prior consent of the Assessor.

Article VI

Conflicts of Interests

CONSULTANT shall be prohibited from the discharge of his service where there exists a conflict of interest such as would create an appearance of impropriety. A conflict of interest shall be determined to exist where CONSULTANT, individually or through any proprietorship interest or involvement in the location and/or business where his services are to be performed. A potential conflict of interest shall be attributed to CONSULTANT if any member of his family, either in ascendancy, descendancy or laterally, has a similar interest or involvement in said location and/or business. Any such conflicts or potential conflicts of interest shall be reported in writing to the Assessor prior to commencing work, who may make a written recommendation that such conflict or potential conflict is remote enough to avoid an appearance of impropriety. Such recommendation shall be first submitted to the office of the TOWN Attorney for review.

Article VII

Amendments

No change or amendment to the language or terms of this Agreement shall be effective to bind the parties unless in writing signed and attested to by both parties.

Article VIII

Termination of Agreement

If the CONSULTANT fails, for any reason, to fulfill his contractual duties as stated herein, the TOWN shall have the right to terminate this Agreement upon thirty (30) days written notice from the date of mailing. Such notice shall be sent to CONSULTANT'S address as described above, registered or certified mail, return receipt requested. CONSULTANT expressly agrees that all Documents, Statements and Reports prepared in connection with the services herein described, whether finished or unfinished are the property of the Town of Waterford and that, upon receipt of notice of termination mailed pursuant to this Article, all such materials will be immediately delivered to the TOWN in their original form, and CONSULTANT relinquishes any claim, right or interest in such materials.

Delivery of any and all materials in CONSULTANT'S possession or control shall be a condition precedent for payment of CONSULTANT'S services.

Upon receipt of documents and upon the effective date of termination pursuant to properly delivered notice, the TOWN will be obligated to compensate CONSULTANT for authorized and completed work performed to the effective date of termination of the Agreement.

The TOWN shall not be prevented from taking such alternate or substitute performance, as it determines to be in its best interests, to have any unfinished work completed as a result of CONSULTANT'S termination.

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Relationship Between the Parties

Nothing in the Agreement shall be construed to create the relationship of employer and employee between the parties and CONSULTANT shall, at all times, be deemed an independent contractor.

The CONSULTANT shall not be considered to have employee status as a result of this Agreement, and shall not be covered by any of the municipal benefits or policies accorded regular employees of the Town of Waterford.

IN WITNESS WHEROF, the parties have set their hands and seals as of the day and year first above written.

WITNESS: TOWN OF WATERFORD, CT.

______________________ By: ____________________________

WITNESS: CONSULTANT:

Melissa P Smith By: ____________________________

STATE OF CONNECTICUT)
) ss: 2024
COUNTY OF)

Personally appeared, ______________________________________of the Town of Waterford, Connecticut Signer and sealer of the foregoing instrument, and acknowledged the same to be free act and deed, and the free act and deed of the Town of Waterford, before me.

Commissioner of the Superior Court
Notary Public
My Commission Expires__________________

STATE OF CONNECTICUT)
) ss: July 3, 2024
COUNTY OF New Haven)

Personally appeared, Charles B. Feldman, CONSULTANT, Signer and sealer of the foregoing instrument, and acknowledged the same to be his free act and deed, before me.

Commissioner of the Superior Court
Notary Public
Melissa P Smith
My Commission Expires 11/30/2029

CHARLES B. FELDMAN & ASSOCIATES IS AN EQUAL OPPORTUNITY EMPLOYER

FY25

WATERFORD
FIRE

Office of the Director
Waterford Fire Department
204 Boston Post Road
Waterford CT. 06385

July 18, 2023

First Selectman Rob Brule
15 Rope Ferry Road
Waterford, CT 06385

Re: Additional Appropriation, Fire Services Retirement payout $49,226.47.
Line 10123-51410 Full Time Firefighting

On behalf of the Waterford Fire Services, I would like to request an additional appropriation in the amount of $49,226.47 for the retirement of Captain Mark Parker after 30 years of service to the Town of Waterford. Captain Parker's retirement came in after the F/Y 2025-26 budget was completed.

8/6/24 BOS- approved

Director Fire Services
MJH
Chief Michael J. Howley

FY24

TOWN OF WATERFORD
TRANSFER REQUEST FORM
Out of Series Transfer Request

SENIORS
DEPARTMENT

Line No.	Org. Code	Object Code	Object Description	APPROVED Budget Amount	CURRENT Available Budget	ACCOUNT INCREASE	ACCOUNT DECREASE	REVISED Available Budget
1	10135	52130	PHYSICAL EXAMS	1,018.00	(187.90)	188.00		0.10
2	10135	53090	FUELS AND LUBRICANTS	7,488.00	(814.35)	815.00		0.65
3	10135	52380	PROGRAMS	3,100.00	363.65		(363.00)	0.65
4	10135	53020	OTHER SUPPLIES	3,059.00	268.77		(268.00)	0.77
5	10135	51810	OVERTIME	3,251.00	100.42		(100.00)	0.42
6	10135	52010	ADVERTISING	200.00	200.00		(200.00)	0.00
7	10135	53010	OFFICE SUPPLIES	700.00	95.68		(72.00)	23.68
								0.00
					TOTAL	1,003.00	(1,003.00)	

Explanation

FUEL COSTS INCREASED AFTER BUDGET WAS APPROVED.

ADDITIONAL PHYISCAL EXAMS NEEDED FOR NEW HIRES.

Department Head **Date**

KIM ALLEN 7/29/2024
Director of Finance **Date**

BOS 8/6/24
First Selectman **Date**

Commission/Board Approval **Date**

Town of Waterford, CT

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13

	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
101 GENERAL FUND							
10135 SENIOR CITIZEN COMMISSION							
51110 ADMINISTRATION							
10135 51110 ADMINISTRATION	147,169.00	5,160.00	152,329.00	152,328.06	0.00	0.94	100.0%
51210 CLERICAL AND TECHNICAL							
10135 51210 CLERICAL AND TECHNICAL	234,870.00	5,278.00	240,148.00	242,864.74	0.00	-2,716.74	101.1%
51635 SENIOR PROGRAM INSTRUCTORS							
10135 51635 SENIOR PROGRAM INSTRUCTORS	31,236.00	-6,131.00	25,105.00	25,904.34	0.00	-799.34	103.2%
51810 OVERTIME							
10135 51810 OVERTIME	983.00	2,268.00	3,251.00	3,150.58	0.00	100.42	96.9%
51910 FRINGE BENEFITS							
10135 51910 FRINGE BENEFITS	0.00	0.00	0.00	0.00	0.00	0.00	.0%
51920 F.I.C.A.							
10135 51920 F.I.C.A.	31,691.00	427.00	32,118.00	32,117.45	0.00	0.55	100.0%
52010 ADVERTISING							
10135 52010 ADVERTISING	200.00	0.00	200.00	0.00	0.00	200.00	.0%

Town of Waterford, CT

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13

		ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
52020 POSTAGE								
10135 52020	POSTAGE	1,575.00	0.00	1,575.00	1,281.78	0.00	293.22	81.4%
52030 PROFESSIONAL FEES								
10135 52030	PROFESSIONAL FEES	0.00	0.00	0.00	0.00	0.00	0.00	.0%
52039 ADA SERVICES								
10135 52039	ADA SERVICES	450.00	-450.00	0.00	0.00	0.00	0.00	.0%
52040 SERVICE CONT AND REPAIRS								
10135 52040	SERVICE CONT. AND REPAIRS	12,448.00	0.00	12,448.00	11,824.42	0.00	623.58	95.0%
52050 DUES CONFER								
10135 52050	DUES,CONFERENCES & EDUCAT	690.00	0.00	690.00	407.98	0.00	282.02	59.1%
52070 REIMBURSABLE EXPENSES								
10135 52070	REIMBURSABLE EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	.0%
52090 HEATING FUEL								
10135 52090	HEATING FUEL	0.00	0.00	0.00	0.00	0.00	0.00	.0%
52100 ELECTRICITY								
10135 52100	ELECTRICITY	0.00	0.00	0.00	0.00	0.00	0.00	.0%

Town of Waterford, CT

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13

	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
52115 WATER & SEWER CHARGES							
10135 52115 WATER/SEWER	0.00	0.00	0.00	0.00	0.00	0.00	.0%
52130 PHYSICAL EXAMINATIONS							
10135 52130 PHYSICAL EXAMINATIONS	2,216.00	-1,198.00	1,018.00	1,205.90	0.00	-187.90	118.5%
52380 PROGRAMS							
10135 52380 PROGRAMS	2,650.00	450.00	3,100.00	2,753.85	0.00	346.15	88.8%
53010 OFFICE SUPPLIES							
10135 53010 OFFICE SUPPLIES	400.00	300.00	700.00	604.32	0.00	95.68	86.3%
53020 OTHER SUPPLIES							
10135 53020 OTHER SUPPLIES	2,959.00	100.00	3,059.00	2,790.23	0.00	268.77	91.2%
53070 AUTO REPAIRS							
10135 53070 AUTO REPAIRS	1,729.00	0.00	1,729.00	1,728.14	0.00	0.86	100.0%
53080 AUTOMOTIVE MAINTENANCE							
10135 53080 AUTOMOTIVE MAINTENANCE	1,395.00	-1,236.00	159.00	158.26	0.00	0.74	99.5%
53090 FUELS AND LUBRICANTS							
10135 53090 FUELS AND LUBRICANTS	10,713.00	-3,225.00	7,488.00	8,302.35	0.00	-814.35	110.9%

Town of Waterford, CT

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13

	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
54020 EQUIPMENT							
10135 54020 FITNESS EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	.0%
54030 KITCHEN EQUIPMENT							
10135 54030 KITCHEN EQUIPMENT	120.00	0.00	120.00	56.53	0.00	63.47	47.1%
54050 AUTOMOTIVE EQUIPMENT							
10135 54050 AUTOMOTIVE EQUIPMENT	1,137.00	0.00	1,137.00	1,084.32	0.00	52.68	95.4%
54060 OFFICE EQUIPMENT							
10135 54060 OFFICE EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	.0%
TOTAL SENIOR CITIZEN COMMISSION	484,631.00	1,743.00	486,374.00	488,563.25	0.00	-2,189.25	100.5%
TOTAL GENERAL FUND	484,631.00	1,743.00	486,374.00	488,563.25	0.00	-2,189.25	100.5%
TOTAL EXPENSES	484,631.00	1,743.00	486,374.00	488,563.25	0.00	-2,189.25	
GRAND TOTAL	484,631.00	1,743.00	486,374.00	488,563.25	0.00	-2,189.25	100.5%

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

FY24

TOWN OF WATERFORD
TRANSFER REQUEST FORM
OUT OF SERIES

HUMAN RESOURCES
DEPARTMENT

Line No.	Org. Code	Object Code	Object Description	APPROVED Budget Amount	CURRENT Available Budget	Budget Transfer INCREASE	Budget Transfer DECREASE	REVISED Available Budget
1	10145	53020	OTHER SUPPLIES	$ 1,000	$ (14,038)	14,040.00		$ 2
2	10145	52030	PROFESSIONAL FEES	$ 73,477	$ 20,822		(14,040.00)	$ 6,782
								$ -
					TOTAL	14,040.00	(14,040.00)	

Explanation:

Expecting Reimbursement from Insurance Company

Department Head — **Date**

KIM ALLEN
Director of Finance — **Date** 7/29/2024

BOS
First Selectman — **Date** 8/6/24

Commission/Board Approval — **Date**

revised 9/9/20

Town of Waterford, CT

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13

	ORIGINAL APPROP		TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
101 GENERAL FUND								
10145 HUMAN RESOURCES								
51110 ADMINISTRATION								
10145 51110	92,025.00	ADMINISTRATION	2,071.00	94,096.00	94,095.52	0.00	0.48	100.0%
51210 CLERICAL AND TECHNICAL								
10145 51210	63,784.00	CLERICAL AND TECHNICAL	17,106.00	80,890.00	80,889.56	0.00	0.44	100.0%
51810 OVERTIME								
10145 51810	0.00	OVERTIME	0.00	0.00	0.00	0.00	0.00	.0%
51910 FRINGE BENEFITS								
10145 51910	0.00	FRINGE BENEFITS	0.00	0.00	0.00	0.00	0.00	.0%
51920 F.I.C.A.								
10145 51920	11,920.00	F.I.C.A.	1,141.00	13,061.00	13,060.05	0.00	0.95	100.0%
52010 ADVERTISING								
10145 52010	4,000.00	ADVERTISING	0.00	4,000.00	2,996.56	0.00	1,003.44	74.9%
52020 POSTAGE								
10145 52020	968.00	POSTAGE	0.00	968.00	453.37	0.00	514.63	46.8%

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13

	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
52030 PROFESSIONAL FEES							
10145 52030 PROFESSIONAL FEES	75,000.00	-1,523.00	73,477.00	52,654.88	0.00	20,822.12	71.7%
52040 SERVICE CONT AND REPAIRS							
10145 52040 SERVICE CONT AND REPAIRS	1,467.00	0.00	1,467.00	1,254.73	0.00	212.27	85.5%
52050 DUES CONFER							
10145 52050 DUES,CONFERENCES & EDUCATION	455.00	0.00	455.00	455.00	0.00	0.00	100.0%
52070 REIMBURSABLE EXPENSES							
10145 52070 REIMBURSABLE EXPENSES	250.00	0.00	250.00	136.12	0.00	113.88	54.4%
52080 TELEPHONE							
10145 52080 TELEPHONE	495.00	72.00	567.00	454.15	0.00	112.85	80.1%
52300 TRAINING & EDUCATION							
10145 52300 TRAINING	6,300.00	-72.00	6,228.00	3,834.00	0.00	2,394.00	61.6%
52570 EMPLOYEE ASSISTANCE PROG.							
10145 52570 EMPLOYEE ASSISTANCE PROGRAM	2,172.00	0.00	2,172.00	2,171.07	0.00	0.93	100.0%
53020 OTHER SUPPLIES							
10145 53020 OTHER SUPPLIES	1,000.00	0.00	1,000.00	15,038.37	0.00	-14,038.37	1503.8%

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Program ID: glytdbud

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13

	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
53140 VACCINE SUPPLIES							
10145 53140 VACCINE AND SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	.0%
54010 FURNITURE							
10145 54010 OFFICE FURNITURE	0.00	0.00	0.00	0.00	0.00	0.00	.0%
TOTAL HUMAN RESOURCES	259,836.00	18,795.00	278,631.00	267,493.38	0.00	11,137.62	96.0%
TOTAL GENERAL FUND	259,836.00	18,795.00	278,631.00	267,493.38	0.00	11,137.62	96.0%
TOTAL EXPENSES	259,836.00	18,795.00	278,631.00	267,493.38	0.00	11,137.62	
GRAND TOTAL	259,836.00	18,795.00	278,631.00	267,493.38	0.00	11,137.62	96.0%

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

FY24

TOWN OF WATERFORD
TRANSFER REQUEST FORM
Out of Series Transfer Request

REC & PARKS
DEPARTMENT

Line No.	Org. Code	Object Code	Object Description	APPROVED Budget Amount	CURRENT Available Budget	ACCOUNT INCREASE	ACCOUNT DECREASE	REVISED Available Budget
1	10137	51610	PARKS MAINTENANCE	439,197.00	(699.02)	700.00		0.98
2	10137	51920	FICA	79,931.00	(53.45)	54.00		0.55
3	10137	52020	POSTAGE	3,809.00	(186.71)	187.00		0.29
4	10137	52040	SERVICE CONTRACTS	4,311.00	(778.39)	779.00		0.61
5	10137	52380	PROGRAMS	36,786.00	(1,212.65)	1,213.00		0.35
6	10137	53010	OFFICE SUPPLIES	1,600.00	(611.83)	612.00		0.17
7	10137	53090	FUESL & LUBRICANTS	32,208.00	10,219.75		(3,545.00)	6,674.75
								0.00
					TOTAL	3,545.00	(3,545.00)	

Explanation

INCREASED COSTS AFTER BUDGET APPROVED.

Department Head — **Date**

KIM ALLEN — 7/29/2024
Director of Finance — **Date**

BOS — 8/4/24
First Selectman — **Date**

Commission/Board Approval — **Date**

revised 9/9/2(

Town of Waterford, CT

munis a tyler erp solution

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13

Account	Description	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
101 GENERAL FUND								
10137 RECREATION AND PARKS								
51110 ADMINISTRATION								
10137 51110	ADMINISTRATION	108,605.00	2,991.00	111,596.00	111,595.58	0.00	0.42	100.0%
51210 CLERICAL AND TECHNICAL								
10137 51210	CLERICAL AND TECHNICAL	85,382.00	1,940.00	87,322.00	87,321.73	0.00	0.27	100.0%
51220 CUSTODIAL								
10137 51220	CUSTODIAL	21,232.00	-8,493.00	12,739.00	12,738.64	0.00	0.36	100.0%
51450 EXTRA DUTY								
10137 51450	EXTRA DUTY	0.00	0.00	0.00	0.00	0.00	0.00	.0%
51451 EXTRA DUTY REGULAR WAGES								
10137 51451	EXTRA DUTY REGULAR WAGES	0.00	0.00	0.00	0.00	0.00	0.00	.0%
51610 PARKS MAINTENANCE								
10137 51610	PARKS MAINTENANCE	450,959.00	-11,762.00	439,197.00	439,896.02	0.00	-699.02	100.2%
51620 RECREATION PROGRAMS								
10137 51620	RECREATION PROGRAMS	339,883.00	72,097.00	411,980.00	411,979.98	0.00	0.02	100.0%

Town of Waterford, CT

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13

	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
51630 SUMMER JOBS FOR MINORS							
10137 51630 SUMMER JOBS FOR MINORS	0.00	0.00	0.00	0.00	0.00	0.00	.0%
51810 OVERTIME							
10137 51810 OVERTIME	32,992.00	-2,914.00	30,078.00	30,077.89	0.00	0.11	100.0%
51910 FRINGE BENEFITS							
10137 51910 FRINGE BENEFITS	4,400.00	-1,191.00	3,209.00	3,208.37	0.00	0.63	100.0%
51920 F.I.C.A.							
10137 51920 F.I.C.A.	79,824.00	107.00	79,931.00	79,984.45	0.00	-53.45	100.1%
52010 ADVERTISING							
10137 52010 ADVERTISING	2,760.00	-1,447.00	1,313.00	1,282.30	0.00	30.70	97.7%
52020 POSTAGE							
10137 52020 POSTAGE	6,100.00	-2,291.00	3,809.00	3,995.71	0.00	-186.71	104.9%
52040 SERVICE CONT AND REPAIRS							
10137 52040 SERVICE CONT. AND REPAIRS	3,027.00	1,284.00	4,311.00	4,158.09	931.30	-778.39	118.1%
52050 DUES CONFER							
10137 52050 DUES,CONFERENCES & EDUCATION	3,090.00	-1,217.00	1,873.00	1,873.00	0.00	0.00	100.0%

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13

	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
52060 PRINTING							
10137 52060 PRINTING	0.00	0.00	0.00	0.00	0.00	0.00	.0%
52070 REIMBURSABLE EXPENSES							
10137 52070 REIMBURSABLE EXPENSES	150.00	-150.00	0.00	0.00	0.00	0.00	.0%
52080 TELEPHONE							
10137 52080 TELEPHONE	2,740.00	0.00	2,740.00	1,883.13	0.00	856.87	68.7%
52090 HEATING FUEL							
10137 52090 HEATING FUEL	9,098.00	-9,098.00	0.00	0.00	0.00	0.00	.0%
52100 ELECTRICITY							
10137 52100 ELECTRICITY	3,000.00	-3,000.00	0.00	0.00	0.00	0.00	.0%
52110 WATER							
10137 52110 WATER	4,725.00	-4,725.00	0.00	0.00	0.00	0.00	.0%
52120 SEWER							
10137 52120 SEWER	2,640.00	-2,640.00	0.00	0.00	0.00	0.00	.0%
52206 XFER TO COMMUNITY EVENTS FUND							
10137 52206 XFER TO COMMUNITY EVENTS FUND	4,750.00	0.00	4,750.00	4,750.00	0.00	0.00	100.0%

munis a tyler erp solution

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13

	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
52380 PROGRAMS							
10137 52380 PROGRAMS	36,786.00	0.00	36,786.00	39,641.39	0.00	-2,855.39	107.8%
52390 CO-SPONSORED PROGRAMS							
10137 52390 CO-SPONSORED PROGRAMS	41,549.00	-10,854.00	30,695.00	30,695.00	0.00	0.00	100.0%
52420 MAINTENANCE OF PROPERTY							
10137 52420 MAINTENANCE OF PROPERTY	85,232.00	-8,805.00	76,427.00	75,088.64	0.00	1,338.36	98.2%
53010 OFFICE SUPPLIES							
10137 53010 OFFICE SUPPLIES	1,600.00	0.00	1,600.00	2,296.95	0.00	-696.95	143.6%
53020 OTHER SUPPLIES							
10137 53020 OTHER SUPPLIES	36,291.00	-2,500.00	33,791.00	31,084.99	0.00	2,706.01	92.0%
53080 AUTOMOTIVE MAINTENANCE							
10137 53080 MAINTENANCE VEHICLES	24,500.00	2,500.00	27,000.00	25,789.21	0.00	1,210.79	95.5%
53090 FUELS AND LUBRICANTS							
10137 53090 FUELS AND LUBRICANTS	32,208.00	0.00	32,208.00	21,988.25	0.00	10,219.75	68.3%
54020 EQUIPMENT							
10137 54020 EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	.0%

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13

	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
TOTAL RECREATION AND PARKS	1,423,523.00	9,832.00	1,433,355.00	1,421,329.32	931.30	11,094.38	99.2%
TOTAL GENERAL FUND	1,423,523.00	9,832.00	1,433,355.00	1,421,329.32	931.30	11,094.38	99.2%
TOTAL EXPENSES	1,423,523.00	9,832.00	1,433,355.00	1,421,329.32	931.30	11,094.38	
GRAND TOTAL	1,423,523.00	9,832.00	1,433,355.00	1,421,329.32	931.30	11,094.38	99.2%

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

FY24

TOWN OF WATERFORD
TRANSFER REQUEST FORM
Out of Series Transfer Request

PLANNING
DEPARTMENT

Line No.	Org. Code	Object Code	Object Description	APPROVED Budget Amount	CURRENT Available Budget	ACCOUNT INCREASE	ACCOUNT DECREASE	REVISED Available Budget
1	10110	52030	PROFESSIONAL FEES	1,900.00	(27,472.41)	25,700.00		(1,772.41)
2	10110	51110	ADMINISTRATION	107,362.38	3,920.62		(3,900.00)	20.62
3	10110	51210	CLERICAL	162,634.00	2,599.22		(2,500.00)	99.22
4	10110	51910	FRINGE BENEFITS	5,838.00	3,306.22		(3,300.00)	6.22
5	10110	51920	FICA	43,478.00	3,688.61		(3,600.00)	88.61
6	10110	52010	ADVERTISING	5,000.00	2,260.44		(2,260.00)	0.44
7	10110	52040	SERVICE CONTRACTS	13,681.00	7,220.01		(7,200.00)	20.01
8	10110	53010	OFFICE SUPPLIES	2,750.00	1,542.33		(1,540.00)	2.33
9	10110	54060	OFFICE EQUIPMENT	1,440.00	1,437.99		(1,400.00)	37.99
								0.00
					TOTAL	25,700.00	(25,700.00)	

Explanation

Department Head — **Date**

KIM ALLEN — 7/29/2024
Director of Finance — **Date**

BDS — 8/6/24
First Selectman — **Date**

Commission/Board Approval — **Date**

revised 9/9/20

Town of Waterford, CT

munis a tyler erp solution

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13

	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
101 GENERAL FUND							
10110 PLANNING & ZONING COMM.							
51110 ADMINISTRATION							
10110 51110 ADMINISTRATION	111,283.00	0.00	111,283.00	107,362.38	0.00	3,920.62	96.5%
51120 INSPECTION							
10110 51120 INSPECTION	282,411.00	6,100.00	288,511.00	288,459.11	0.00	51.89	100.0%
51210 CLERICAL AND TECHNICAL							
10110 51210 CLERICAL AND TECHNICAL	162,634.00	0.00	162,634.00	160,034.78	0.00	2,599.22	98.4%
51810 OVERTIME							
10110 51810 OVERTIME	6,164.00	-4,000.00	2,164.00	1,750.09	0.00	413.91	80.9%
51910 FRINGE BENEFITS							
10110 51910 FRINGE BENEFITS	5,838.00	0.00	5,838.00	2,531.78	0.00	3,306.22	43.4%
51920 F.I.C.A.							
10110 51920 F.I.C.A.	43,478.00	0.00	43,478.00	39,789.39	0.00	3,688.61	91.5%
52010 ADVERTISING							
10110 52010 ADVERTISING	4,000.00	1,000.00	5,000.00	2,739.56	0.00	2,260.44	54.8%

Town of Waterford, CT

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13

	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
52020 POSTAGE							
10110 52020 POSTAGE	450.00	0.00	450.00	280.60	0.00	169.40	62.4%
52030 PROFESSIONAL FEES							
10110 52030 PROFESSIONAL FEES	20,000.00	-1,000.00	19,000.00	42,205.40	4,267.01	-27,472.41	244.6%
52040 SERVICE CONT AND REPAIRS							
10110 52040 SERVICE CONT. AND REPAIRS	15,781.00	-2,100.00	13,681.00	6,460.99	0.00	7,220.01	47.2%
52050 DUES CONFER							
10110 52050 DUES,CONFERENCES & EDUCAT	3,521.00	0.00	3,521.00	3,490.80	0.00	30.20	99.1%
52060 PRINTING							
10110 52060 PRINTING	450.00	0.00	450.00	139.10	0.00	310.90	30.9%
52070 REIMBURSABLE EXPENSES							
10110 52070 REIMBURSABLE EXPENSES	200.00	0.00	200.00	0.00	0.00	200.00	.0%
53010 OFFICE SUPPLIES							
10110 53010 OFFICE SUPPLIES	2,750.00	0.00	2,750.00	1,207.67	0.00	1,542.33	43.9%
53090 FUELS AND LUBRICANTS							
10110 53090 FUELS AND LUBRICANTS	810.00	0.00	810.00	563.47	0.00	246.53	69.6%

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13

	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
54060 OFFICE EQUIPMENT							
10110 54060 OFFICE EQUIPMENT	1,440.00	0.00	1,440.00	272.00	0.00	1,168.00	18.9%
TOTAL PLANNING & ZONING COMM.	661,210.00	0.00	661,210.00	657,287.12	4,267.01	-344.13	100.1%
TOTAL GENERAL FUND	661,210.00	0.00	661,210.00	657,287.12	4,267.01	-344.13	100.1%
TOTAL EXPENSES	661,210.00	0.00	661,210.00	657,287.12	4,267.01	-344.13	
GRAND TOTAL	661,210.00	0.00	661,210.00	657,287.12	4,267.01	-344.13	100.1%

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

FY24

TOWN OF WATERFORD
TRANSFER REQUEST FORM
Out of Series Transfer Request

FINANCE
DEPARTMENT

Line No.	Org. Code	Object Code	Object Description	APPROVED Budget Amount	CURRENT Available Budget	ACCOUNT INCREASE	ACCOUNT DECREASE	REVISED Available Budget
1	10107	53010	OFFICE SUPPLIES	21,000.00	(778.95)	779.00		0.05
2	10107	52080	TELEPHONE	21,034.00	2,080.99		(779.00)	1,301.99
								0.00
					TOTAL	779.00	(779.00)	

Explanation

INCREASED NEED FOR TOWN-WIDE SUPPLIES BY INDIVIDUAL DEPARTMETNS.

KIM ALLEN
Department Head

7/29/2024
Date

KIM ALLEN
Director of Finance

7/29/2024
Date

BOS
First Selectman

8/6/24
Date

Commission/Board Approval

Date

Town of Waterford, CT

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13

	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
101 GENERAL FUND							
10107 FINANCE							
51010 ELECTED OFFICIALS							
10107 51010 ELECTED OFFICIALS	29,287.00	330.00	29,617.00	29,616.22	0.00	0.78	100.0%
51110 ADMINISTRATION							
10107 51110 ADMINISTRATION	366,228.00	2,394.00	368,622.00	368,622.33	0.00	-0.33	100.0%
51210 CLERICAL AND TECHNICAL							
10107 51210 CLERICAL AND TECHNICAL	147,730.00	0.00	147,730.00	146,083.40	0.00	1,646.60	98.9%
51810 OVERTIME							
10107 51810 OVERTIME	2,650.00	-2,300.00	350.00	259.14	0.00	90.86	74.0%
51910 FRINGE BENEFITS							
10107 51910 FRINGE BENEFITS	2,565.00	-580.00	1,985.00	1,982.61	0.00	2.39	99.9%
51920 F.I.C.A.							
10107 51920 F.I.C.A.	41,957.00	163.00	42,120.00	39,257.40	0.00	2,862.60	93.2%
52010 ADVERTISING							
10107 52010 ADVERTISING	200.00	-58.00	142.00	114.16	0.00	27.84	80.4%

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YEAR-TO-DATE BUDGET REPORT

FOR 2024 13

	ORIGINAL APPROP		TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
52020 POSTAGE								
10107 52020	4,000.00	POSTAGE	800.00	4,800.00	4,516.27	0.00	283.73	94.1%
52030 PROFESSIONAL FEES								
10107 52030	55,400.00	PROFESSIONAL FEES	5,178.00	60,578.00	58,450.80	0.00	2,127.20	96.5%
52040 SERVICE CONT AND REPAIRS								
10107 52040	49,109.00	SERVICE CONT. AND REPAIRS	11,400.00	60,509.00	59,967.50	0.00	541.50	99.1%
52043 SERVICE CONTRACTS INFORMATION								
10107 52043	0.00	SERVICE CONTRACTS INFORMATION	0.00	0.00	0.00	0.00	0.00	.0%
52050 DUES CONFER								
10107 52050	11,721.00	DUES,CONFERENCES & EDUCATION	-6,075.00	5,646.00	5,808.21	0.00	-162.21	102.9%
52070 REIMBURSABLE EXPENSES								
10107 52070	100.00	REIMBURSABLE EXPENSES	-80.00	20.00	19.13	0.00	0.87	95.7%
52080 TELEPHONE								
10107 52080	16,659.00	TELEPHONE	4,375.00	21,034.00	18,953.01	0.00	2,080.99	90.1%
53010 OFFICE SUPPLIES								
10107 53010	20,000.00	OFFICE SUPPLIES	1,000.00	21,000.00	21,778.95	0.00	-778.95	103.7%

Town of Waterford, CT

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13

	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
54010 FURNITURE							
10107 54010 FURNITURE	115.00	-115.00	0.00	0.00	0.00	0.00	.0%
54060 OFFICE EQUIPMENT							
10107 54060 OFFICE EQUIPMENT	0.00	2,330.00	2,330.00	2,329.06	0.00	0.94	100.0%
54130 COMPUTER EQUIPMENT							
10107 54130 COMPUTER SUPPORT SYSTEM	0.00	0.00	0.00	0.00	0.00	0.00	.0%
TOTAL FINANCE	747,721.00	18,762.00	766,483.00	757,758.19	0.00	8,724.81	98.9%
TOTAL GENERAL FUND	747,721.00	18,762.00	766,483.00	757,758.19	0.00	8,724.81	98.9%
TOTAL EXPENSES	747,721.00	18,762.00	766,483.00	757,758.19	0.00	8,724.81	
GRAND TOTAL	747,721.00	18,762.00	766,483.00	757,758.19	0.00	8,724.81	98.9%

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

FY24

TOWN OF WATERFORD
TRANSFER REQUEST FORM

Inter-Department Transfer
Out of Series Transfer Request

VARIOUS
DEPARTMENT

Line No.	Org. Code	Object Code	Object Description	APPROVED Budget Amount	CURRENT Available Budget	ACCOUNT INCREASE	ACCOUNT DECREASE	REVISED Available Budget
								0.00
1	10102 (ROV)	51010	ELECTED OFFIICALS	55,303.00	(3,248.52)	3,300.00		51.48
2	10102 (ROV)	52020	POSTAGE	1,696.00	(83.60)	84.00		0.40
3	10102 (ROV)	52070	REIMBURSEABLE EXPENSES	434.00	(799.73)	800.00		0.27
4	10106 (TAX)	51010	ELECTED OFFIICALS	87,255.00	(981.65)	982.00		0.35
5	10106 (TAX)	51210	CLERICAL	85,437.00	(7,416.25)	7,417.00		0.75
6	10106 (TAX)	52030	PROFESSIONAL FEES	27,946.00	(83.51)	84.00		0.49
7	10108 (LEGAL)	520300	PROFESSIONAL FEES	302,584.00	(18,488.70)	18,489.00		0.30
8	10132 (LEDGELIHGT)	52075	HEALTH DISTRICT	148,407.00	(0.27)	1.00		0.73
9	10135 (SENIORS)	51210	CLERICAL	240,148.00	(2,716.74)	2,717.00		0.26
10	10135 (SENIORS)	51635	PROGRAM INSTRUCTORS	25,105.00	(799.34)	800.00		0.66
11	10130	55010	TOWN AID ROADS	321,120.00	60,588.53		(34,674.00)	25,914.53
								0.00
								0.00
					TOTAL	34,674.00	(34,674.00)	

Explanation

1 -3 (ROV): raises approved after budget was approved; Increase in postage costs; additional supplies needed for election

4-6 (Tax Collector): salaries increased after budget approved; QDS cost increase after budget approved

7 (legal): additional hours on millstone tax settlement and purchase of 8 Goshen Road

9-10 (Seniors): salaries increased after budget approved

Department Head — **Date**

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

BOS — 8/6/24
First Selectman — **Date**

Commission/Board Approval — **Date**

Town of Waterford, CT

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13

	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
101 GENERAL FUND							
10102 REGISTRAR OF VOTERS							
51010 ELECTED OFFICIALS							
10102 51010 ELECTED OFFICIALS	47,848.00	7,455.00	55,303.00	58,551.52	0.00	-3,248.52	105.9%
51310 VOTER REGISTRATION							
10102 51310 VOTER REGISTRATION	4,000.00	0.00	4,000.00	2,042.50	0.00	1,957.50	51.1%
51320 ELECTION ACTIVITIES							
10102 51320 ELECTION ACTIVITIES	7,345.00	7,305.00	14,650.00	14,650.00	0.00	0.00	100.0%
51920 F.I.C.A.							
10102 51920 F.I.C.A.	4,528.00	1,747.00	6,275.00	5,704.53	0.00	570.47	90.9%
52010 ADVERTISING							
10102 52010 ADVERTISING	1.00	0.00	1.00	0.00	0.00	1.00	.0%
52020 POSTAGE							
10102 52020 POSTAGE	1,800.00	-104.00	1,696.00	1,779.60	0.00	-83.60	104.9%
52040 SERVICE CONT AND REPAIRS							
10102 52040 SERVICE CONT. AND REPAIRS	2,500.00	0.00	2,500.00	2,500.00	0.00	0.00	100.0%

Town of Waterford, CT

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13

	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
52050 DUES CONFER							
10102 52050 DUES,CONFERENCES & EDUCAT	1,680.00	71.00	1,751.00	1,080.00	0.00	671.00	61.7%
52070 REIMBURSABLE EXPENSES							
10102 52070 REIMBURSABLE EXPENSES	401.00	33.00	434.00	1,233.73	0.00	-799.73	284.3%
52080 TELEPHONE							
10102 52080 TELEPHONE	0.00	0.00	0.00	0.00	0.00	0.00	.0%
53020 OTHER SUPPLIES							
10102 53020 OTHER SUPPLIES	9,384.00	3,066.00	12,450.00	11,649.65	0.00	800.35	93.6%
54180 VOTING MACHINES							
10102 54180 VOTING MACHINES	1.00	0.00	1.00	0.00	0.00	1.00	.0%
TOTAL REGISTRAR OF VOTERS	79,488.00	19,573.00	99,061.00	99,191.53	0.00	-130.53	100.1%
TOTAL GENERAL FUND	79,488.00	19,573.00	99,061.00	99,191.53	0.00	-130.53	100.1%
TOTAL EXPENSES	79,488.00	19,573.00	99,061.00	99,191.53	0.00	-130.53	
GRAND TOTAL	79,488.00	19,573.00	99,061.00	99,191.53	0.00	-130.53	100.1%

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Town of Waterford, CT

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13

	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
101 GENERAL FUND							
10106 TAX COLLECTOR							
51010 ELECTED OFFICIALS							
10106 51010 ELECTED OFFICIALS	87,255.00	0.00	87,255.00	88,236.65	0.00	-981.65	101.1%
51210 CLERICAL AND TECHNICAL							
10106 51210 CLERICAL AND TECHNICAL	85,437.00	0.00	85,437.00	92,898.25	0.00	-7,461.25	108.7%
51810 OVERTIME							
10106 51810 OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00	.0%
51920 F.I.C.A.							
10106 51920 F.I.C.A.	13,211.00	0.00	13,211.00	13,110.31	0.00	100.69	99.2%
52010 ADVERTISING							
10106 52010 ADVERTISING	675.00	0.00	675.00	654.06	0.00	20.94	96.9%
52020 POSTAGE							
10106 52020 POSTAGE	7,500.00	2,000.00	9,500.00	9,357.33	0.00	142.67	98.5%
52030 PROFESSIONAL FEES							
10106 52030 PROFESSIONAL FEES	21,646.00	6,300.00	27,946.00	28,029.51	0.00	-83.51	100.3%

Town of Waterford, CT

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13

	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
52040 SERVICE CONT AND REPAIRS							
10106 52040 SERVICE CONT. AND REPAIRS	1,146.00	0.00	1,146.00	1,081.44	0.00	64.56	94.4%
52050 DUES CONFER							
10106 52050 DUES,CONFERENCES & EDUCATION	945.00	0.00	945.00	945.00	0.00	0.00	100.0%
53010 OFFICL SUPPLIES							
10106 53010 OFFICE SUPPLIES	50.00	330.00	380.00	398.88	0.00	-18.88	105.0%
54060 OFFICE EQUIPMENT							
10106 54060 OFFICE EQUIPMENT	0.00	2,340.00	2,340.00	2,329.06	0.00	10.94	99.5%
TOTAL TAX COLLECTOR	217,865.00	10,970.00	228,835.00	237,040.49	0.00	-8,205.49	103.6%
TOTAL GENERAL FUND	217,865.00	10,970.00	228,835.00	237,040.49	0.00	-8,205.49	103.6%
TOTAL EXPENSES	217,865.00	10,970.00	228,835.00	237,040.49	0.00	-8,205.49	
GRAND TOTAL	217,865.00	10,970.00	228,835.00	237,040.49	0.00	-8,205.49	103.6%

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Town of Waterford, CT

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13

	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
101 GENERAL FUND							
10108 LEGAL DEPARTMENT							
52030 PROFESSIONAL FEES							
10108 52030 PROFESSIONAL FEES	260,000.00	42,584.00	302,584.00	321,072.70	0.00	-18,488.70	106.1%
52540 PROBATE COURT							
10108 52540 PROBATE COURT	34,900.00	1,900.00	36,800.00	36,778.64	0.00	21.36	99.9%
52560 MISCELLANEOUS CLAIMS							
10108 52560 MISCELLANEOUS CLAIMS	100.00	75,000.00	75,100.00	75,000.00	0.00	100.00	99.9%
TOTAL LEGAL DEPARTMENT	295,000.00	119,484.00	414,484.00	432,851.34	0.00	-18,367.34	104.4%
TOTAL GENERAL FUND	295,000.00	119,484.00	414,484.00	432,851.34	0.00	-18,367.34	104.4%
TOTAL EXPENSES	295,000.00	119,484.00	414,484.00	432,851.34	0.00	-18,367.34	
GRAND TOTAL	295,000.00	119,484.00	414,484.00	432,851.34	0.00	-18,367.34	104.4%

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Town of Waterford, CT

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13

	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
101 GENERAL FUND							
10132 CONSERVATION OF HEALTH							
52075 LEDGELIGHT HEALTH DISTRICT							
10132 52075 LEDGELIGHT HEALTH DISTRICT	148,407.00	0.00	148,407.00	148,407.27	0.00	-0.27	100.0%
TOTAL CONSERVATION OF HEALTH	148,407.00	0.00	148,407.00	148,407.27	0.00	-0.27	100.0%
TOTAL GENERAL FUND	148,407.00	0.00	148,407.00	148,407.27	0.00	-0.27	100.0%
TOTAL EXPENSES	148,407.00	0.00	148,407.00	148,407.27	0.00	-0.27	
GRAND TOTAL	148,407.00	0.00	148,407.00	148,407.27	0.00	-0.27	100.0%

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Town of Waterford, CT

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13

	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
101 GENERAL FUND							
10135 SENIOR CITIZEN COMMISSION							
51110 ADMINISTRATION							
10135 51110 ADMINISTRATION	147,169.00	5,160.00	152,329.00	152,328.06	0.00	0.94	100.0%
51210 CLERICAL AND TECHNICAL							
10135 51210 CLERICAL AND TECHNICAL	234,870.00	5,278.00	240,148.00	242,864.74	0.00	-2,716.74	101.1%
51635 SENIOR PROGRAM INSTRUCTORS							
10135 51635 SENIOR PROGRAM INSTRUCTORS	31,236.00	-6,131.00	25,105.00	25,904.34	0.00	-799.34	103.2%
51810 OVERTIME							
10135 51810 OVERTIME	983.00	2,268.00	3,251.00	3,150.58	0.00	100.42	96.9%
51910 FRINGE BENEFITS							
10135 51910 FRINGE BENEFITS	0.00	0.00	0.00	0.00	0.00	0.00	.0%
51920 F.I.C.A.							
10135 51920 F.I.C.A.	31,691.00	427.00	32,118.00	32,117.45	0.00	0.55	100.0%
52010 ADVERTISING							
10135 52010 ADVERTISING	200.00	0.00	200.00	0.00	0.00	200.00	.0%

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13

	ORIGINAL APPROP		TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
52020 POSTAGE								
10135 52020	1,575.00	POSTAGE	0.00	1,575.00	1,281.78	0.00	293.22	81.4%
52030 PROFESSIONAL FEES								
10135 52030	0.00	PROFESSIONAL FEES	0.00	0.00	0.00	0.00	0.00	.0%
52039 ADA SERVICES								
10135 52039	450.00	ADA SERVICES	-450.00	0.00	0.00	0.00	0.00	.0%
52040 SERVICE CONT AND REPAIRS								
10135 52040	12,448.00	SERVICE CONT. AND REPAIRS	0.00	12,448.00	11,824.42	0.00	623.58	95.0%
52050 DUES CONFER								
10135 52050	690.00	DUES,CONFERENCES & EDUCAT	0.00	690.00	407.98	0.00	282.02	59.1%
52070 REIMBURSABLE EXPENSES								
10135 52070	0.00	REIMBURSABLE EXPENSES	0.00	0.00	0.00	0.00	0.00	.0%
52090 HEATING FUEL								
10135 52090	0.00	HEATING FUEL	0.00	0.00	0.00	0.00	0.00	.0%
52100 ELECTRICITY								
10135 52100	0.00	ELECTRICITY	0.00	0.00	0.00	0.00	0.00	.0%

Town of Waterford, CT

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13

	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
52115 WATER & SEWER CHARGES							
10135 52115 WATER/SEWER	0.00	0.00	0.00	0.00	0.00	0.00	.0%
52130 PHYSICAL EXAMINATIONS							
10135 52130 PHYSICAL EXAMINATIONS	2,216.00	-1,198.00	1,018.00	1,205.90	0.00	-187.90	118.5%
52380 PROGRAMS							
10135 52380 PROGRAMS	2,650.00	450.00	3,100.00	2,753.85	0.00	346.15	88.8%
53010 OFFICE SUPPLIES							
10135 53010 OFFICE SUPPLIES	400.00	300.00	700.00	604.32	0.00	95.68	86.3%
53020 OTHER SUPPLIES							
10135 53020 OTHER SUPPLIES	2,959.00	100.00	3,059.00	2,790.23	0.00	268.77	91.2%
53070 AUTO REPAIRS							
10135 53070 AUTO REPAIRS	1,729.00	0.00	1,729.00	1,728.14	0.00	0.86	100.0%
53080 AUTOMOTIVE MAINTENANCE							
10135 53080 AUTOMOTIVE MAINTENANCE	1,395.00	-1,236.00	159.00	158.26	0.00	0.74	99.5%
53090 FUELS AND LUBRICANTS							
10135 53090 FUELS AND LUBRICANTS	10,713.00	-3,225.00	7,488.00	8,302.35	0.00	-814.35	110.9%

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13

	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
54020 EQUIPMENT							
10135 54020 FITNESS EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	.0%
54030 KITCHEN EQUIPMENT							
10135 54030 KITCHEN EQUIPMENT	120.00	0.00	120.00	56.53	0.00	63.47	47.1%
54050 AUTOMOTIVE EQUIPMENT							
10135 54050 AUTOMOTIVE EQUIPMENT	1,137.00	0.00	1,137.00	1,084.32	0.00	52.68	95.4%
54060 OFFICE EQUIPMENT							
10135 54060 OFFICE EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	.0%
TOTAL SENIOR CITIZEN COMMISSION	484,631.00	1,743.00	486,374.00	488,563.25	0.00	-2,189.25	100.5%
TOTAL GENERAL FUND	484,631.00	1,743.00	486,374.00	488,563.25	0.00	-2,189.25	100.5%
TOTAL EXPENSES	484,631.00	1,743.00	486,374.00	488,563.25	0.00	-2,189.25	
GRAND TOTAL	484,631.00	1,743.00	486,374.00	488,563.25	0.00	-2,189.25	100.5%

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

Town of Waterford, CT

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13

	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
101 GENERAL FUND							
10130 PUBLIC WORKS							
51110 ADMINISTRATION							
10130 51110 ADMINISTRATION	338,287.00	11,738.00	350,025.00	350,024.91	0.00	0.09	100.0%
51130 ENGINEERING							
10130 51130 ENGINEERING	5,558.00	0.00	5,558.00	0.00	0.00	5,558.00	.0%
51210 CLERICAL AND TECHNICAL							
10130 51210 CLERICAL AND TECHNICAL	164,347.00	0.00	164,347.00	155,004.53	0.00	9,342.47	94.3%
51450 EXTRA DUTY							
10130 51450 EXTRA DUTY	0.00	0.00	0.00	0.00	0.00	0.00	.0%
51451 EXTRA DUTY REGULAR WAGES							
10130 51451 EXTRA DUTY REGULAR WAGES	0.00	0.00	0.00	0.00	0.00	0.00	.0%
51510 EQUIPMENT MAINTENANCE							
10130 51510 EQUIPMENT MAINTENANCE	403,804.00	-20,000.00	383,804.00	324,318.83	0.00	59,485.17	84.5%
51520 HIGHWAY MAINTENANCE							
10130 51520 HIGHWAY MAINTENANCE	927,036.00	-22,743.00	904,293.00	845,065.32	0.00	59,227.68	93.5%

Town of Waterford, CT

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13

	ORIGINAL APPROP		TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
51530 REFUSE COLL.& DISPOSAL								
10130 51530	471,730.00	REFUSE COLL.& DISPOSAL	-30,400.00	441,330.00	415,489.60	0.00	25,840.40	94.1%
51540 SNOW REMOVAL								
10130 51540	56,000.00	SNOW REMOVAL	-3,787.00	52,213.00	52,212.78	0.00	0.22	100.0%
51810 OVERTIME								
10130 51810	55,000.00	OVERTIME	23,938.00	78,938.00	78,937.60	0.00	0.40	100.0%
51910 FRINGE BENEFITS								
10130 51910	16,225.00	FRINGE BENEFITS	0.00	16,225.00	12,268.96	0.00	3,956.04	75.6%
51920 F.I.C.A.								
10130 51920	187,021.00	F.I.C.A.	0.00	187,021.00	158,484.47	0.00	28,536.53	84.7%
52010 ADVERTISING								
10130 52010	0.00	ADVERTISING	0.00	0.00	0.00	0.00	0.00	.0%
52020 POSTAGE								
10130 52020	400.00	POSTAGE	900.00	1,300.00	1,107.40	0.00	192.60	85.2%
52030 PROFESSIONAL FEES								
10130 52030	120,000.00	PROFESSIONAL FEES	10,435.00	130,435.00	120,037.62	10,709.86	-312.48	100.2%

Town of Waterford, CT

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13

Account	Description	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
52040 SERVICE CONT AND REPAIRS								
10130 52040	SERVICE CONT. AND REPAIRS	60,000.00	24,649.00	84,649.00	78,308.96	5,584.67	755.37	99.1%
52050 DUES CONFER								
10130 52050	DUES,CONFERENCES & EDUCATION	3,000.00	6,000.00	9,000.00	8,899.18	0.00	100.82	98.9%
52060 PRINTING								
10130 52060	PRINTING	50.00	0.00	50.00	1.60	0.00	48.40	3.2%
52070 REIMBURSABLE EXPENSES								
10130 52070	REIMBURSABLE EXPENSES	50.00	0.00	50.00	25.00	0.00	25.00	50.0%
52090 HEATING FUEL								
10130 52090	FUEL OIL	0.00	0.00	0.00	0.00	0.00	0.00	.0%
52100 ELECTRICITY								
10130 52100	ELECTRICITY	0.00	0.00	0.00	0.00	0.00	0.00	.0%
52110 WATER								
10130 52110	WATER	0.00	0.00	0.00	0.00	0.00	0.00	.0%
52400 MEAL ALLOWANCE								
10130 52400	MEAL ALLOWANCE	2,300.00	0.00	2,300.00	1,679.63	0.00	620.37	73.0%

Town of Waterford, CT

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13

	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
52410 STREET TREE MAINTENANCE							
10130 52410 STREET TREE MAINTENANCE	500.00	1,400.00	1,900.00	1,900.00	0.00	0.00	100.0%
52450 SITE WORK							
10130 52450 SITE WORK	1,000.00	0.00	1,000.00	423.79	0.00	576.21	42.4%
52460 STREET LIGHTING							
10130 52460 STREET LIGHTING	90,000.00	0.00	90,000.00	72,718.53	0.00	17,281.47	80.8%
52470 SOLID WASTE DISPOSAL							
10130 52470 SOLID WASTE DISPOSAL	940,000.00	-106,801.00	833,199.00	769,472.38	0.00	63,726.62	92.4%
52475 RECYCLING PROGRAM							
10130 52475 RECYCLING PROGRAM	200.00	0.00	200.00	0.00	0.00	200.00	.0%
52500 OPTIONS AND RIGHTS OF WAY							
10130 52500 OPTIONS AND RIGHTS OF WAY	0.00	0.00	0.00	0.00	0.00	0.00	.0%
52510 RENTAL OF EQUIPMENT							
10130 52510 RENTAL OF EQUIPMENT	5,000.00	33,400.00	38,400.00	36,545.46	0.00	1,854.54	95.2%
52531 LANDFILL CAP MAINTENANCE							
10130 52531 LANDFILL CAP MAINTENANCE	23,000.00	1,150.00	24,150.00	24,130.00	0.00	20.00	99.9%

Town of Waterford, CT

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13

	ORIGINAL APPROP		TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
53010 OFFICE SUPPLIES								
10130 53010	325.00	OFFICE SUPPLIES	90.00	415.00	451.46	0.00	-36.46	108.8%
53030 OPERATIONAL SUPPLIES								
10130 53030	18,000.00	OPERATIONAL SUPPLIES	5,000.00	23,000.00	19,146.15	0.00	3,853.85	83.2%
53050 ENGINEERING SUPPLIES								
10130 53050	300.00	ENGINEERING EQUIP.&SUPPLIES	-90.00	210.00	0.00	0.00	210.00	.0%
53070 AUTO REPAIRS								
10130 53070	205,000.00	AUTO REPAIRS	77,334.00	282,334.00	215,467.81	0.00	66,866.19	76.3%
53090 FUELS AND LUBRICANTS								
10130 53090	327,790.00	FUELS AND LUBRICANTS	-80,786.00	247,004.00	257,791.33	0.00	-10,787.33	104.4%
53100 TIRES								
10130 53100	35,000.00	TIRES	21,000.00	56,000.00	45,290.96	0.00	10,709.04	80.9%
53240 REFUSE DISPOSAL MATERIALS								
10130 53240	0.00	REFUSE DISPOSAL MATERIALS	0.00	0.00	0.00	0.00	0.00	.0%
53250 TRAFFIC CONTROL MATERIALS								
10130 53250	20,000.00	TRAFFIC CONTROL MATERIALS	4,898.00	24,898.00	23,596.93	0.00	1,301.07	94.8%

Town of Waterford, CT

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13

	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
53300 HIGHWAY MATERIALS							
10130 53300 HIGHWAY MATERIALS	170,000.00	0.00	170,000.00	167,353.26	0.00	2,646.74	98.4%
54050 AUTOMOTIVE EQUIPMENT							
10130 54050 AUTOMOTIVE EQUIPMENT	26,755.00	40,932.00	67,687.00	24,516.77	22,548.00	20,622.23	69.5%
54060 OFFICE EQUIPMENT							
10130 54060 OFFICE EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	.0%
55010 TOWN AID ROADS IMPROVED							
10130 55010 TOWN AID ROADS IMPROVED	321,120.00	0.00	321,120.00	249,490.47	11,041.00	60,588.53	81.1%
TOTAL PUBLIC WORKS	4,994,798.00	-1,743.00	4,993,055.00	4,510,161.69	49,883.53	433,009.78	91.3%
TOTAL GENERAL FUND	4,994,798.00	-1,743.00	4,993,055.00	4,510,161.69	49,883.53	433,009.78	91.3%
TOTAL EXPENSES	4,994,798.00	-1,743.00	4,993,055.00	4,510,161.69	49,883.53	433,009.78	
GRAND TOTAL	4,994,798.00	-1,743.00	4,993,055.00	4,510,161.69	49,883.53	433,009.78	91.3%

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

FY24

TOWN OF WATERFORD
TRANSFER REQUEST FORM
Out of Series Transfer Request

FIRST SELECTMAN
DEPARTMENT

Line No.	Org. Code	Object Code	Object Description	APPROVED Budget Amount	CURRENT Available Budget	ACCOUNT INCREASE	ACCOUNT DECREASE	REVISED Available Budget
1	10101	52040	SERVICE CONTRACTS	1,280.00	(24.75)	25.00		0.25
2	10101	53020	OTHER SUPPLIES	1,910.00	(92.83)	93.00		0.17
3	10101	53090	FUELS & LUBRICANTS	1,574.00	(118.45)	119.00		0.55
4	10101	51110	ADMINISTRATION	71,463.00	11,088.81		(237.00)	10,851.81
								0.00
					TOTAL	237.00	(237.00)	

Explanation

INCREASED COSTS AFTER BUDGET WAS APPROVED.

Department Head ____________ **Date** ____________

KIM ALLEN
Director of Finance

7/29/2024
Date

BOS
First Selectman

8/6/24
Date

Commission/Board Approval ____________ **Date** ____________

revised 9/9/20

Town of Waterford, CT

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13

	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
101 GENERAL FUND							
10101 FIRST SELECTMEN							
51010 ELECTED OFFICIALS							
10101 51010 ELECTED OFFICIALS	110,837.00	668.00	111,505.00	111,350.25	0.00	154.75	99.9%
51020 ELECTED SELECTMEN							
10101 51020 ELECTED SELECTMEN	3,780.00	335.00	4,115.00	3,794.86	0.00	320.14	92.2%
51110 ADMINISTRATION							
10101 51110 ADMINISTRATION	72,665.00	-1,202.00	71,463.00	60,374.19	0.00	11,088.81	84.5%
51210 CLERICAL AND TECHNICAL							
10101 51210 CLERICAL AND TECHNICAL	75.00	-75.00	0.00	0.00	0.00	0.00	.0%
51810 OVERTIME							
10101 51810 OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00	.0%
51920 F.I.C.A.							
10101 51920 F.I.C.A.	14,038.00	241.00	14,279.00	12,848.00	0.00	1,431.00	90.0%
52010 ADVERTISING							
10101 52010 ADVERTISING	100.00	0.00	100.00	0.00	0.00	100.00	.0%

Town of Waterford, CT

munis a tyler erp solution

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13

	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
52020 POSTAGE							
10101 52020 POSTAGE	100.00	50.00	150.00	123.42	0.00	26.58	82.3%
52030 PROFESSIONAL FEES							
10101 52030 PROFESSIONAL FEES	2,300.00	-2,200.00	100.00	100.00	0.00	0.00	100.0%
52040 SERVICE CONT AND REPAIRS							
10101 52040 SERVICE CONT. AND REPAIRS	1,200.00	80.00	1,280.00	1,304.75	0.00	-24.75	101.9%
52050 DUES CONFER							
10101 52050 DUES,CONFERENCES & EDUCAT	180.00	69.00	249.00	249.00	0.00	0.00	100.0%
52070 REIMBURSABLE EXPENSES							
10101 52070 REIMBURSABLE EXPENSES	700.00	-700.00	0.00	0.00	0.00	0.00	.0%
52080 TELEPHONE							
10101 52080 TELEPHONE	480.00	400.00	880.00	804.34	0.00	75.66	91.4%
53020 OTHER SUPPLIES							
10101 53020 OTHER SUPPLIES	150.00	1,760.00	1,910.00	2,002.83	0.00	-92.83	104.9%
53090 FUELS AND LUBRICANTS							
10101 53090 FUELS AND LUBRICANTS	1,000.00	574.00	1,574.00	1,692.45	0.00	-118.45	107.5%

Town of Waterford, CT

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13

	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
53119 EMERGENCY EXPENDITURES							
10101 53119 EMERGENCY EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	.0%
54010 FURNITURE							
10101 54010 FURNITURE	0.00	0.00	0.00	0.00	0.00	0.00	.0%
TOTAL FIRST SELECTMEN	207,605.00	0.00	207,605.00	194,644.09	0.00	12,960.91	93.8%
TOTAL GENERAL FUND	207,605.00	0.00	207,605.00	194,644.09	0.00	12,960.91	93.8%
TOTAL EXPENSES	207,605.00	0.00	207,605.00	194,644.09	0.00	12,960.91	
GRAND TOTAL	207,605.00	0.00	207,605.00	194,644.09	0.00	12,960.91	93.8%

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

TOWN OF WATERFORD
GENERAL FUND
CAPITAL PROJECT STATUS REPORT (CIP, CNR & ARPA)
FY24 FOURTH QUARTER REPORT (Apr 1 - Jun 30),

COLOR CODING

Project is closed/completed and will be removed from next report.
New FY24 Project added - approved since last report or out of regular budget cycle
Project complete but being kept open for retainage (per contract) or final state review and closure

DATE APPROVED	DEPARTMENT	SOURCE	LINE ITEM	DESCRIPTION	APPROVED BUDGET	AMOUNT APPROPRIATED/ AVAILABLE	AMOUNT DESIGNATED	AMOUNT ENCUMBERED	AMOUNT EXPENDED	COMMENTS	DATE UPDATED
2/6/2023	BOE	CIP	20560-55020	CLARK LANE MIDDLE SCHOOL CHILLER REPLACMENT	951,340	70,229	-	859,545	21,566	Additional funds have been approved in the amount of $149,340 and the contract has been awarded.	7/22/2024
7/1/2019	BOE	CNR	20560-57828	QH 1-YEAR RETRO COMMISSIONING	30,000	-	30,000	-	-	On Hold, waiting to see the legislation on the HVAC inspection before moving forward. Legislation gave a slight reprieve for the inspections, quaker hill is the oldest elementary and will be the first one evaluated. I expect this project to go ahead in the winter/spring of 2025	7/22/2024
7/1/2019	BOE	CNR	20560-57833	TENNIS COURTS	52,300	-	52,300	-	-	Funds being held until the courts are replaced in the future. A funding request is coming forward to the Boards this summer.	7/22/2024
7/1/2020	BOE	CNR	20560-57842	SCHOOL SECURITY	2,082,900	280,219	-	1,618,941	183,739	Project is moving along. Camera's ordered. Wiring in progress at CLMS for camera installation. Next - cameras will be installed at Town Hall, Police Station and other schools. Working through zoning boards for bollards and fencing.	7/22/2024
7/1/2023	EMERGENCY MGMT	CIP	32224-55908	APCO INTELLICOM GUIDECARD SYSTEM	40,000	-		20,000	20,000	Project in progress now that the NexGen system is live. Expected completion date - early Fall 2024.	7/11/2024
7/1/2023	EMERGENCY MGMT	CIP	32224-55909	EVENTIDE NEXLOGDX RECORDER	88,701	88,701				System is to be built with the town's radio system upgrade. Currently on hold awaiting bonding decision from State as possible source of funding for full radio upgrade project.	7/11/2024
12/5/2023	EMERGENCY MGMT	CNR	20522-57887	Fargo Water Tank Antennas	48,998	-		48,997	-	Project being completed in conjunction with the Fargo Water Tank Prefabrication project. New mountings installed and antennas to be moved for tank rehabilitation work. Project will be completed once tank is fully complete and antennas returned to original location.	7/11/2024
7/1/2016	EMERGENCY MGMT	CNR	20522-57794	MOBILE & PORTABLE RADIO REPLACEMENT PROGRAM	1,257,577	41	0	517,932	739,604	New radios purchased as part of our town wide radio system. Last part of order placed and awaiting shipment before closing project. Will be shipped once old radios are reprogrammed.	7/11/2024
7/1/2019	FACILITIES	CIP	31120-55851	ADA IMPROVEMENTS PD/YSB	87,000	66,200	0	6,000	14,800	Project Design being completed and then work will begin.	7/16/2024

TOWN OF WATERFORD
GENERAL FUND
CAPITAL PROJECT STATUS REPORT (CIP, CNR & ARPA)
FY24 FOURTH QUARTER REPORT (Apr 1 - Jun 30),

COLOR CODING

(yellow)	Project is closed/completed and will be removed from next report.
(orange)	New FY24 Project added - approved since last report or out of regular budget cycle
(blue)	Project complete but being kept open for retainage (per contract) or final state review and closure

DATE APPROVED	DEPARTMENT	SOURCE	LINE ITEM	DESCRIPTION	APPROVED BUDGET	AMOUNT APPROPRIATED/ AVAILABLE	AMOUNT DESIGNATED	AMOUNT ENCUMBERED	AMOUNT EXPENDED	COMMENTS	DATE UPDATED
7/1/2020	FACILITIES	CIP	31121-55851	ADA IMPROVEMENTS PD/YSB	80,700	66,561	0	10,500	4,639	Project Design being completed and then work will begin.	7/16/2024
7/1/2022	FACILITIES	CIP	31123-55905	UST REPLACEMENT (LIBRARY & PUBLIC SAFETY)	420,000	8,729	0	170,609	240,623	Public Safety Building: This portion of the project is completed and remains open for Retainages. Library: Replacement tank installed but old tank still needs to be removed.	7/16/2024
7/1/2022	FACILITIES	CIP	31123-55904	UST REPLACEMENT (EUGENE O'NEILL, 2 tanks)	260,000	108,515	0	74,570	76,914	Complete (awaiting final invoicing) but needs to remain open for required 2 years of resting.	7/16/2024
7/1/2021	FACILITIES	CIP	31122-55819	UNDERGROUND TANK REPLACMENT (POLICE DEPT)	250,000	0	0	13,798	236,202	New tank fully operational. Remains open for retainage.	7/16/2024
7/1/2019	FACILITIES	CIP	31120-55852	TOWN HALL BATHROOMS	87,500	(311)	0	0	87,811	Building Official reviewing men's for final CO and reviewing plan for women's before beginning next phase.	7/16/2024
7/1/2016	FACILITIES	CIP	31117-55803	PARKING LOT - YSB & POLICE	300,000	260,800	0	14,068	25,132	Plan being developed so that work can begin.	7/16/2024
7/1/2017	FACILITIES	CIP	31118-55803	PARKING LOT - YSB & POLICE	195,320	138,320	0	0	57,000	Plan being developed so that work can begin.	7/16/2024
7/1/2023	FACILITIES	CIP	31124-55912	TOWN DOCK REPLACEMENT	40,000	40,000	-	-	-	Meeting was held with DEEP and it is estimated that additional funds will be needed to complete project. Department to request additional funding before beginning project.	7/16/2024
7/1/2023	FACILITIES	CIP	31123-55904	UST REPLACEMENT (EUGENE O'NEILL)	260,000	108,515	-	74,570	76,914	Project ongoing. Testing to be completed.	7/16/2024
7/1/2023	FACILITIES	CIP	31124-55913	JORDAN PARK HOUSE REPAIRS	25,000	20,850	-	-	4,150	Project begun. External oil tank replaced with an internal double wall tank. Priority list of remaining work is being complied to complete project.	7/16/2024
7/1/2021	FACILITIES	CIP/ARPA	31122-55893	EUGENE O'NEILL MANSION ROOF REPLACEMENT	60,768	0	0	2,700	58,068	Roof replacement is completed. Town is due credits from vendor and once received, chimney work will be completed to complete project.	7/16/2024
8/7/2023	FACILITIES	CNR	20511-57885	COMMUNITY CENTER BMS PROJECT	300,000	51,050	0	2,000	246,950	Project complete. Awaiting final invoice before closing.	7/16/2024
2/7/2021	FACILITIES	CNR	20511-57872	ROOF & HVAC REPLACMENT OF PUBLIC SAFETY BULDING	409,400	14,369	0	63,203	331,828	Project complete. Awaiting final invoice before closing.	7/16/2024
2/7/2021	FACILITIES	CNR	20511-57874	RECONDITION ELEVATORS (TOWN HALL & YSB)	310,900	28,569	0	239,565	42,750	Contract signed with OTIS and work being scheduled to begin.	7/16/2024

TOWN OF WATERFORD
GENERAL FUND
CAPITAL PROJECT STATUS REPORT (CIP, CNR & ARPA)
FY24 FOURTH QUARTER REPORT (Apr 1 - Jun 30),

COLOR CODING

(yellow)	Project is closed/completed and will be removed from next report.
(orange)	New FY24 Project added - approved since last report or out of regular budget cycle
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DATE APPROVED	DEPARTMENT	SOURCE	LINE ITEM	DESCRIPTION	APPROVED BUDGET	AMOUNT APPROPRIATED/ AVAILABLE	AMOUNT DESIGNATED	AMOUNT ENCUMBERED	AMOUNT EXPENDED	COMMENTS	DATE UPDATED
11/9/2022	FACILITIES	CNR	20511-57879	TOWN HALL BATHROOMS	419,090	72,046	0	182,502	219,542	Building Official reviewing men's for final CO and reviewing plan for women's before beginning next phase.	7/16/2024
7/1/2022	FIRE	CIP	32323-55900	COHANZIE EMERGENCY GENERATOR	57,000	0	0	57,000	0	Generator received and awaiting installation late summer.	7/25/2024
7/1/2016	FIRE	CNR	20523-57792	OSWEGATCHIE FIRE BUILDING IMPROVEMENTS	693,471	604,526	-	2,488	86,457	Project ongoing. Additional funds requested to hire architect and project manager.	7/25/2024
7/1/2019	FIRE	CNR	20523-57838	FIRE SERVICES PRE EMPTION LIGHT REPAIRS	50,000	-	-	-	-	Funds requested to be transferred to account 20523-57777. Project to be resubmitted during FY26 budget cycle.	7/25/2024
7/1/2023	FIRE SERVICES	CNR	20523-57777	SCBA UPGRADES	64,000	19	-	-	63,981	3 year project. FY24 annual replacements completed. Funds transferred from account 20523-57838 to this account to fund year 2 of project.	7/25/2024
7/1/2019	FIRE/PUBLIC WORKS	CNR	20523-57791	JORDAN TRAFFIC LIGHT UPGRADE	25,000	-	25,000	-	-	Quote received. Cooperative Purchasing request to be submitted to begin work.	7/25/2024
2/6/2023	IT	CIP	34723-55021	AUDITORIUM MEETING ROOM	272,000	184,597	-	66,272	21,381	Project to be completed in 3 phases (floor, furniture and technology). Flooring complete. Furniture to be installed week of July 29. Technology bids being prepared for audio, video and live streaming.	7/23/2024
7/1/2023	IT	CIP	34724-55910	NEXGEN TRANSITION	309,520	6,736	-	20,034	282,750	Project completed. Awaiting final invoicing before closing.	7/23/2024
7/1/2021	IT	CNR	20547-57860	PHONE SYSTEM UPGRADE (SOFTWARE & HARDWARE)	581,700	44,076	0	0	537,624	Project completed. Awaiting final invoicing before closing.	7/23/2024
7/1/2021	IT	CNR	20547-57847	TOWN WIDE CAMERA SYSTEM (Priority 5)	85,000	0	0	84,914	0	Project being completed with Security Project. Town Hall cameras to be installed after Clark Lane is completed.	7/23/2024
7/1/2023	IT	CNR	20547-57882	COMPUTER REPLACEMENTS	42,250		8,069	-	34,180	FY24 project complete. Will remain open for FY25 schedule.	7/23/2024
4/1/2022	PLANNING	ARPA	23507-55018	CIVIC TRIANGLE	2,054,845		0	941,838	1,113,007	In progress: ADA walkways, street scape and plantings. Expected completion date, July 2024.	7/16/2024
7/1/2022	PLANNING	CIP	31123-57857	CIVIC TRIANGLE UPGRADES (DREDGING)	1,285,818	23,388	0	0	1,262,430	Dredging completed. Remains open for final billing and retainage per contract.	7/16/2024
7/1/2019	PLANNING	CNR	20511-57840	POCD	100,000	0	0	10,915	89,085	Final draft version awaiting review and approval by Commission. Chairman has taken leadership of the project.	7/16/2024

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7/1/22019	PLANNING	CNR	20511-57767	NEVINS COTTAGE	152,000	20,715	100,000	0	31,285	Town has signed a license with the Friends of Nevins Cottage, LLC to allow them access to property. Project renovations plan before the Historical Properties Commission. Once approved, a permit will be requested to begin work.	7/16/2024
7/1/2019	PLANNING	CNR	20541-57328	ALEWIFE COVE	37,500	0	37,500	0	0	Grant received. New London to invoice for our share of project. Grant will require a match from Waterford in FY26. Contract awarded by New London for project.	7/16/2024
7/1/2022	PLANNING	CNR	20511-57870	MAGO POINT IMPROVEMENTS	400,000	0	374,500	0	24,000	Still in negotiations with State on funding and how the project will move forward.	7/16/2024
3/1/2024	PLANNING	LoCIP	23507-55018	CIVIC TRIANGLE	200,000	200,000			0	In progress: ADA walkways, street scape and plantings. Expected completion date, July 2024.	7/16/2024
8/3/2022	PUBLIC WORKS	ARPA	23507-58022	EUGENE O'NEILL THEATER	324,995	-	0	50,538	274,458	Roof replacement is completed. Town is due credits from vendor and once received, chimney work will be completed to complete project.	7/16/2024
1/20/1900	PUBLIC WORKS	CIP	33024-55911	BLOOMINGDALE RD/HUNTS BROOK BRIDGE/CULVERT	15,000	-	-	3,000	12,000	Study done and plan received. Awaiting final payment before closing.	7/16/2024
8/7/2023	PUBLIC WORKS	CNR	20530-57886	PAVING (OLD NORWICH ROAD)	1,053,000	1,053,000	0	0	0	Scheduled for Fall 2024.	7/16/2024
11/9/2022	PUBLIC WORKS	CNR	20530-57880	MAJOR/MINOR PAAVING PROJECTS	1,762,736	764,446	0	91,427	906,863	Oil Mill Road has been completed, Niantic River Road has been resurfaced. Manhole adjustment work contract awarded. New Shore work being replaced by Goshen Road, Quarry Road and Leary Road to ensure work in the area can continue while WUC studies the water main in this area.	7/16/2024
6/6/2022	PUBLIC WORKS	CNR	20511-57876	Southwest School Underground Tank Removal	155,000	75,527	0	6,314	73,159	Tank removed. Awaiting environmental review before closing this part of project.	7/16/2024
7/1/2022	PUBLIC WORKS	CIP	33023-55901	SANDY HOLLOW & SHORE ROADS CONCRETE CURB REPLACEMENT	319,300	90,180	-	218,600	11,060	Contract awarded to White Construction. Work to start by the end of July 2024.	7/16/2024
7/1/2021	PUBLIC WORKS	CIP/LoCIP	33022-55882	SIDEWALK REPLACEMENT: Norman/Concrete Panels	80,100	(48,104)	0	17,449	110,755	Punch list of items outstanding before project completion.	7/16/2024
7/1/2021	PUBLIC WORKS	CIP/LoCIP	33022-55883	SIDEWALK REPLACMENT: William Street/Concrete Sidewalk	42,300	10,969	0	9,642	21,689	Punch list of items outstanding before project completion.	7/16/2024
7/1/2021	PUBLIC WORKS	CIP/LoCIP	33022-55884	SIDEWALK REPLACMENT: Summer Street/Concrete Sidewalk	33,420	21,633	0	5,118	6,669	Punch list of items outstanding before project completion.	7/16/2024

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7/1/2021	PUBLIC WORKS	CIP/LoCIP	33022-55885	SIDEWALK REPLACMENT: David Street/Concrete Sidewalk	43,680	11,390	0	10,892	21,399	Punch list of items outstanding before project completion.	7/16/2024
7/1/2021	PUBLIC WORKS / LIBRARY	CNR	20536-57848	LIBRARY HVAC UPGRADE	1,091,200	971,200	0	120,000	0	In design phase. Bid expected to be distributed in December 2024.	7/16/2024
7/1/2022	PUBLIC WORKS/ FACILITIES	CNR	20511-57871	PUBLIC SAFETY BLDG HVAC PLAN	62,045	0	62,045	0	0	Purchase Order awarded to RZ Design under project 20511-57872. Reviewing this account for closure.	7/16/2024
7/1/2022	REC&PARK	CIP	33723-55838	CHILDREN'S PLAYGROUND EQUIPMENT	40,000	40,000	0	0	0	CIP funds will be joined with Contributed Gift Fund to complete project. Project to be completed with Civic Triangle to ensure park integrates into overall plan. To be completed in last phase of Civic Triangle project.	7/18/2024
7/1/2021	REC&PARK	CIP	33722-55896	EQUIPMENT STORAGE PLAN	21,000	4,250	0	9,199	7,551	Preliminary plan received and being revised based on Rec & Park's initial review of plan. Awaiting revised plan.	7/18/2024
7/1/2019	REC&PARK	CIP	33720-55854	LEARY BASKETBALL COURT REPAIRS	-	0	0	0	0	Project funds requested to be transferred to account 33720-55855. On RTM's August meeting agenda.	7/16/2024
7/1/2019	REC&PARK	CIP	33720-55855	TOWN HALL BASKETBALL COURT REPAIRS	249,808	132,000	0	0	0	Funds requested to be transferred from account 33720-55855. An additional appropriation of $117,808 approved by BOF. Going before RTM on August meeting.	7/16/2024
	REC&PARK	CNR	20537-57735	LEARY PARK ROAD/PARKING LOT	20,000	0	20,000	0	0	Had discussions with DPW Director on project and what improvements can be completed with current budget. Funds to be used to make an ADA accessible walkway from parking lot to courts.	7/16/2024
8/3/2022	WUC	ARPA	23507-55012	OLD NORWICH PS UPGRADE	1,097,939	-	0	895,817	163,410	Ongoing. Roof Complete. New Door Installed, Next phase - have gas line installed.	7/11/2024
8/3/2022	WUC	ARPA	23507-55014	FARGO LANE WATER TOWER	1,196,933	-	0	913,912	283,012	Project awarded to Utility Service Company. Tank drained and contractor setting up containment system. Inspection showed significant pitting. Corrosion corrected with epoxy coating; fill pipe replaced. Estimated completion date - Fall 2024	7/11/2024

House of Representatives

File No. 668

General Assembly

February Session, 2024 ***(Reprint of File No. 592)***

Substitute House Bill No. 5437
As Amended by House Amendment Schedule "A"

Approved by the Legislative Commissioner
May 3, 2024

AN ACT CONCERNING EDUCATION MANDATE RELIEF, SCHOOL DISCIPLINE AND DISCONNECTED YOUTH.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

Section 1. (NEW) (*Effective July 1, 2024*) (a) There is established the Education Mandate Review Advisory Council. The council shall advise and provide annual reports to the joint standing committee of the General Assembly having cognizance of matters relating to education on the cost and implementation of existing education mandates on local and regional boards of education, as well as the impact of any proposals relating to additions or revisions to such education mandates. Such annual reports may include, but need not be limited to, (1) a review of education mandates on local and regional boards of education in the general statutes and the regulations of Connecticut state agencies for the purpose of identifying those mandates that may be burdensome or have the effect of limiting or restricting the provision of instruction or services to students, including a detailed analysis of each such mandate so identified, the specific statutory or regulation citation for such mandate and how such mandate is imposed on a board of education, and (2) any recommendations regarding the repeal of or amendment to any such sections of the general statutes or regulations of Connecticut state agencies.

(b) The council shall consist of the following members:

(1) One appointed by the speaker of the House of Representatives, who shall be a representative of the Connecticut Association of Boards of Education;

(2) One appointed by the president pro tempore of the Senate, who shall be a representative of the Connecticut Association of Public School Superintendents;

(3) One appointed by the majority leader of the House of Representatives, who shall be a representative of the Connecticut Association of Schools;

(4) One appointed by the majority leader of the Senate, who shall be a representative of the Connecticut Association of School Business Officials;

(5) One appointed by the minority leader of the House of Representatives, who shall be a member of a local or regional board of education;

(6) One appointed by the minority leader of the Senate, who shall be a representative of the Connecticut Federation of School Administrators;

(7) One appointed by the House chairperson of the joint standing committee of the General Assembly having cognizance of matters relating to education, who shall be a paraeducator in a public school in this state;

(8) One appointed by the Senate chairperson of the joint standing committee of the General Assembly having cognizance of matters

relating to education, who shall be a teacher in a public school in this state;

(9) One appointed by the House ranking member of the joint standing committee of the General Assembly having cognizance of matters relating to education, who shall be a paraeducator in a public school in this state; and

(10) One appointed by the Senate ranking member of the joint standing committee of the General Assembly having cognizance of matters relating to education, who shall be a teacher in a public school in this state.

(c) All initial appointments to the council shall be made not later than August 1, 2024. The initial terms for the members appointed shall terminate on January 31, 2029. Terms following the initial terms shall be for five years. Any member of the council may serve more than one term. Any vacancy shall be filled by the appointing authority.

(d) The speaker of the House of Representatives and the president pro tempore of the Senate shall select the chairpersons of the council from among the members of the council. Such chairpersons shall schedule the first meeting of the council, which shall be held not later than October 1, 2024.

(e) The administrative staff of the joint standing committee of the General Assembly having cognizance of matters relating to education shall serve as administrative staff of the council.

(f) Not later than January 1, 2025, and annually thereafter, the council shall develop and submit an annual report on its review of the implementation and cost of statutory and regulatory education mandates on local and regional boards of education. Such annual report shall include, but need not be limited to, (1) a review of all existing education mandates required by state law, (2) the costs incurred by local and regional boards of education resulting from the implementation of such education mandates, and (3) how such education mandates are being implemented by local and regional boards of education, including, but not limited to, the manner in which and how often such education mandate is being implemented. The council shall submit such report, and any recommendations for legislation, to the joint standing committee of the General Assembly having cognizance of matters relating to education and the Commissioner of Education, in accordance with the provisions of section 11-4a of the general statutes.

Sec. 2. Subsection (a) of section 10-220a of the 2024 supplement to the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2024*):

(a) Each local or regional board of education shall provide an in-service training program for its teachers, administrators and pupil personnel who hold the initial educator, provisional educator or professional educator certificate. Such program shall provide such teachers, administrators and pupil personnel with information on (1) the nature and the relationship of alcohol and drugs, as defined in section 21a-240, to health and personality development, and procedures for discouraging their abuse, (2) health and mental health risk reduction education that includes, but need not be limited to, the prevention of risk-taking behavior by children and the relationship of such behavior to substance abuse, pregnancy, sexually transmitted diseases, including HIV-infection and AIDS, as defined in section 19a-581, violence, teen dating violence, domestic violence and child abuse, (3) school violence prevention, conflict resolution **[**,**]** and the prevention of and response to youth suicide, **[**and the identification and prevention of and response to bullying, as defined in subsection (a) of section 10-222d, except that (A) those boards of education that implement any evidence-based model approach that is approved by the Department of Education and is consistent with subsection (c) of section 10-145a, sections 10-222d, 10-222g and 10-222h, subsection (g) of section 10-233c and sections 1 and 3 of public act 08-160, shall not be required to provide in-service training on the identification and prevention of and response to bullying, and (B)**]** provided such school violence prevention training shall be in a manner prescribed in a school security and safety plan, in accordance with the provisions of section 10-222n, (4) cardiopulmonary resuscitation and other emergency life saving procedures, (5) the requirements and obligations of a mandated reporter, (6) the detection and recognition of, and evidence-based structured literacy interventions for, students with dyslexia, as defined in section 10-3d, [(7) culturally responsive pedagogy and practice, including, but not limited to, the video training module relating to implicit bias and anti-bias in the hiring process in accordance with the provisions of section 10-156hh, (8) the principles and practices of social-emotional learning and restorative practices, (9)] (7) the laws governing the implementation of planning and placement team meetings and concerning plans pursuant to Section 504 of the Rehabilitation Act of 1973, as amended from time to time, [(10)] (8) an annual update of the new state and federal policies concerning special education, recommendations and best practices, and [(11)] (9) emergency response to students who experience a seizure in a school, including, but not limited to, the recognition of the signs and symptoms of seizures, the appropriate steps for seizure first aid, information about seizure action plans for students and, for those authorized to administer medication under section 10-212a, the administration of seizure rescue medication or prescribed electrical stimulation using a Vagus Nerve Stimulator magnet. The manner and frequency of the provision of the information described in subdivisions (1) to (9), inclusive, of this subsection shall be determined by the professional development and evaluation committee, established pursuant to subsection (b) of this section, provided such information is provided at least once every five years. Each local or regional board of education shall allow any [school] paraeducator or noncertified employee to participate, on a voluntary basis, in any in-service training program provided pursuant to this section.

Sec. 3. Subsection (a) of section 10-220a of the 2024 supplement to the general statutes, as amended by section 60 of public act 23-167, is repealed and the following is substituted in lieu thereof (*Effective July 1, 2025*):

(a) Each local or regional board of education shall provide an in-service training program for its teachers, administrators and pupil personnel who hold the initial educator, provisional educator or professional educator certificate. Such program shall provide such teachers, administrators and pupil personnel with information on (1) the nature and the relationship of alcohol and drugs, as defined in [subdivision (17) of] section 21a-240, to health and personality development, and procedures for discouraging their abuse, (2) health and mental health risk reduction education that includes, but need not be limited to, the prevention of risk-taking behavior by children and the relationship of such behavior to substance abuse, pregnancy, sexually transmitted diseases, including HIV-infection and AIDS, as defined in section 19a-581, violence, teen dating violence, domestic violence and child abuse, (3) school violence prevention, conflict resolution [,] and the prevention of and response to youth suicide, [and the identification and prevention of and response to bullying, as defined in section 10-222aa, except that those boards of education that implement any evidence-based model approach that is approved by the Department of Education and is consistent with subsection (c) of section 10-145a, subsection (g) of section 10-233c and sections 1 and 3 of public act 08-160, shall not be required to provide in-service training on the identification and prevention of and response to bullying] provided such school violence prevention training shall be in a manner prescribed in a school security and safety plan, in accordance with the provisions of section 10-222n, (4) cardiopulmonary resuscitation and other emergency life saving procedures, (5) the requirements and obligations of a mandated reporter, (6) the detection and recognition of, and evidence-based structured literacy interventions for, students with dyslexia, as defined in section 10-3d, (7) [culturally responsive pedagogy and practice, including, but not limited to, the video training module relating to implicit bias and anti-bias in the hiring process in accordance with the provisions of section 10-156hh, and (8) the principles and practices of social-emotional learning and restorative practices] the laws governing the implementation of planning and placement team meetings and concerning plans pursuant to Section 504 of the Rehabilitation Act of 1973, as amended from time to time, (8) an annual update of the new state and federal policies concerning special education, recommendations and best practices, and (9) emergency response to students who experience a seizure in a school, including, but not limited to, the recognition of the signs and symptoms of seizures, the appropriate steps for seizure first aid, information about seizure action plans for students and, for those authorized to administer medication under section 10-212a, the administration of seizure rescue medication or prescribed electrical stimulation using a Vagus Nerve Stimulator magnet. The manner and frequency of the provision of the information described in subdivisions (1) to (9), inclusive, of this subsection shall be determined by the professional development and evaluation committee, established pursuant to subsection (b) of this section, provided such information is provided at least once every five years. Each local or regional board of education may allow any **[**paraprofessional**]** paraeducator or noncertified employee to participate, on a voluntary basis, in any in-service training program provided pursuant to this section.

Sec. 4. Subsection (b) of section 10-222d of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2024*):

(b) Each local and regional board of education shall develop and implement a safe school climate plan to address the existence of bullying and teen dating violence in its schools. Such plan shall: (1) Enable students to anonymously report acts of bullying to school employees and require students and the parents or guardians of students to be notified at the beginning of each school year of the process by which students may make such reports, (2) enable the parents or guardians of students to file written reports of suspected bullying, (3) require school employees who witness acts of bullying or receive reports of bullying to orally notify the safe school climate specialist, described in section 10-222k, or another school administrator if the safe school climate specialist is unavailable, not later than one school day after such school employee witnesses or receives a report of bullying, and to file a written report not later than two school days after making such oral report, (4) require the safe school climate specialist to investigate or supervise the investigation of all reports of bullying and ensure that such investigation is completed promptly after receipt of any written reports made under this section and that the parents or guardians of the student alleged to have committed an act or acts of bullying and the parents or guardians of the student against whom such alleged act or acts were directed receive prompt notice that such investigation has commenced, (5) require the safe school climate specialist to review any anonymous reports, except that no disciplinary action shall be taken solely on the basis of an anonymous report, (6) include a prevention and intervention strategy, as defined by section 10-222g, for school employees to deal with bullying and teen dating violence, (7) provide for the inclusion of language in student codes of conduct concerning bullying, (8) require each school to notify the parents or guardians of students who commit any verified acts of bullying and the parents or guardians of students against whom such acts were directed not later than forty-eight hours after the completion of the investigation described in subdivision (4) of this subsection (A) of the results of such investigation, and (B) verbally and by electronic mail, if such parents' or guardians' electronic mail addresses are known, that such parents or guardians may refer to the plain language explanation of the rights and remedies available under sections 10-4a and 10-4b published on the Internet web site of the local or regional board of education pursuant to section 10-222r, (9) require each school to invite the parents or guardians of a student against whom such act was directed to a meeting to communicate to such parents or guardians the measures being taken by the school to ensure the safety of the student against whom such act was directed and policies and procedures in place to prevent further acts of bullying, (10) require each school to invite the parents or guardians of a student who commits any verified act of bullying to a meeting, separate and distinct from the meeting required in subdivision (9) of this subsection, to discuss specific interventions undertaken by the school to prevent further acts of bullying, (11) establish a procedure for each school to document and maintain records relating to reports and investigations of bullying in such school and to maintain a list of the number of verified acts of bullying in such school and make such list available for public inspection, and annually report such number to the Department of Education, and in such manner as prescribed by the Commissioner of Education, (12) direct the development of case-by-case interventions for addressing repeated incidents of bullying against a single individual or recurrently perpetrated bullying incidents by the same individual that may include both counseling and discipline, (13) prohibit discrimination and retaliation against an individual who reports or assists in the investigation of an act of bullying, (14) direct the development of student safety support plans for students against whom an act of bullying was directed that address safety measures the school will take to protect such students against further acts of bullying, (15) require the principal of a school, or the principal's designee, to notify the appropriate local law enforcement agency when such principal, or the principal's designee, believes that any acts of bullying constitute criminal conduct, (16) prohibit bullying (A) on school grounds, at a school-sponsored or school-related activity, function or program whether on or off school grounds, at a school bus stop, on a school bus or other vehicle owned, leased or used by a local or regional board of education, or through the use of an electronic device or an electronic mobile device owned, leased or used by the local or regional board of education, and (B) outside of the school setting if such bullying (i) creates a hostile environment at school for the student against whom such bullying was directed, or (ii) infringes on the rights of the student against whom such bullying was directed at school, or (iii) substantially disrupts the education process or the orderly operation of a school, (17) require, at the beginning of each school year, each school to provide all school employees with a written or electronic copy of the school district's safe school climate plan, and (18) require that all school employees annually complete the training described in **[**section 10-220a or**]** section 10-222j. The notification required pursuant to subdivision (8) of this subsection and the invitation required pursuant to subdivision (9) of this subsection shall include a description of the response of school employees to such acts and any consequences that may result from the commission of further acts of bullying.

Sec. 5. Section 10-233m of the 2024 supplement to the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2024*):

Each local or regional board of education that assigns a school resource officer to any school under the jurisdiction of such board shall enter into a memorandum of understanding with a local law enforcement agency regarding the role and responsibility of such school resource officer. Such memorandum of understanding shall (1) be maintained in a central location in the school district and posted on the Internet web site of the school district and each school in which such school resource officer is assigned, (2) include provisions addressing daily interactions between students and school personnel with school resource officers, and (3) include a graduated response model for student discipline. Any such memorandum of understanding entered into, extended, updated or amended (A) on or after July 1, 2021, shall include a provision that requires all school resource officers to complete, while in the performance of their duties as school resource officers and during periods when such school resource officers are assigned to be at the school, any separate training specifically related to social-emotional learning and restorative practices provided to certified employees of the school pursuant to **[**sections**]** section 10-148a, **[**and 10-220a,**]** and (B) on or after July 1, 2023, shall include provisions specifying a school resource officer's duties concerning, and procedures for, the restraint of students, use of firearms, school-based arrests and reporting of any investigations and behavioral interventions of challenging behavior or conflict that escalates to violence or constitutes a crime, pursuant to the provisions of section 10-233p, as amended by this act, provided such provisions are in accordance with any laws or policies concerning the duties of police officers. For the purposes of this section, "school resource officer" means a sworn police officer of a local law enforcement agency who has been assigned to a school pursuant to an agreement between the local or regional board of education and the chief of police of a local law enforcement agency.

Sec. 6. Subsection (a) of section 22a-226e of the 2024 supplement to the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2024*):

(a) (1) On and after January 1, 2014, each commercial food wholesaler or distributor, industrial food manufacturer or processor, supermarket, resort or conference center that is located not more than twenty miles from an authorized source-separated organic material composting facility and that generates an average projected volume of not less than one hundred four tons per year of source-separated organic materials shall: (A) Separate such source-separated organic materials from other solid waste; and (B) ensure that such source-separated organic materials are recycled at any authorized source-separated organic material composting facility that has available capacity and that will accept such source-separated organic material.

(2) On and after January 1, 2020, each commercial food wholesaler or distributor, industrial food manufacturer or processor, supermarket, resort or conference center that is located not more than twenty miles from an authorized source-separated organic material composting facility and that generates an average projected volume of not less than fifty-two tons per year of source-separated organic materials shall: (A) Separate such source-separated organic materials from other solid waste; and (B) ensure that such source-separated organic materials are recycled at any authorized source-separated organic material composting facility that has available capacity and that will accept such source-separated organic material.

(3) On and after January 1, 2022, each commercial food wholesaler or distributor, industrial food manufacturer or processor, supermarket, resort or conference center that is located not more than twenty miles from either an authorized source-separated organic material composting facility an authorized transfer station or any collection location authorized to receive source-separated organic materials, and that generates an average projected volume of not less than twenty-six tons per year of source-separated organic materials shall: (A) Separate such source-separated organic materials from other solid waste; and (B)

ensure that such source-separated organic materials are recycled at any authorized source-separated organic material composting facility that has available capacity and that will accept such source-separated organic material.

(4) On and after January 1, 2025, each commercial food wholesaler or distributor, industrial food manufacturer or processor, supermarket, resort, conference center or institution that generates an average projected volume of not less than twenty-six tons per year of source-separated organic materials shall: (A) Separate such source-separated organic materials from other solid waste; and (B) ensure that such source-separated organic materials are recycled at any authorized source-separated organic material composting facility that has available capacity and that will accept such source-separated organic material. For the purposes of this section "institution" means any establishment engaged in providing hospitality, entertainment or rehabilitation and health care services, and any hospital, public or **[**private educational**]** independent institution of higher education building or facility or correctional facility.

(5) On and after July 1, 2026, each public or nonpublic school building or educational facility in which students in grades kindergarten to twelve, inclusive, or any combination thereof, are enrolled, that is located not more than twenty miles from either an authorized source-separated organic material composting facility and that generates an average projected volume of not less than twenty-six tons per year of source-separated organic materials shall: (A) Separate such source-separated organic materials from other solid waste; and (B) ensure that such source-separated organic materials are recycled at any authorized source-separated organic material composting facility that has available capacity and that will accept such source-separated organic material.

Sec. 7. Section 10-248a of the general statutes is repealed and the following is substituted in lieu thereof (*Effective from passage*):

For the fiscal year ending June 30, **[**2020**]** 2024, and each fiscal year thereafter, notwithstanding any provision of the general statutes or any special act, municipal charter, home rule ordinance or other ordinance, [the board of finance in each town having a board of finance, the board of selectmen in each town having no board of finance or the authority making appropriations for the school district for each town] a local board of education may deposit into a nonlapsing account any unexpended funds from the prior fiscal year from the budgeted appropriation for education, [for the town,] provided (1) such deposited amount does not exceed two per cent of the total budgeted appropriation for education for such prior fiscal year, (2) each expenditure from such account shall be made only for educational purposes, and (3) each such expenditure shall be authorized by the local board of education for such town.

Sec. 8. Subdivision (2) of subsection (d) of section 10-51 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective from passage*):

(2) [On and after June 7, 2006] For the fiscal year ending June 30, 2024, and each fiscal year thereafter, a regional board of education, by a majority vote of its members, may create a reserve fund for [capital and nonrecurring] educational expenditures. Such fund shall thereafter be termed ["reserve fund for capital and nonrecurring expenditures"] "reserve fund for educational expenditures". The aggregate amount of annual and supplemental appropriations by a district to such fund shall not exceed two per cent of the annual district budget for such fiscal year. Annual appropriations to such fund shall be included in the share of net expenses to be paid by each member town. Supplemental appropriations to such fund may be made from estimated fiscal year end surplus in operating funds. Interest and investment earnings received with respect to amounts held in the fund shall be credited to such fund. The board shall annually submit a complete and detailed report of the condition of such fund to the member towns. Upon the recommendation and approval by the regional board of education, any part or the whole of such fund may be used for [capital and nonrecurring] educational expenditures. [, but such use shall be

restricted to the funding of all or part of the planning, construction, reconstruction or acquisition of any specific capital improvement or the acquisition of any specific item of equipment.] Upon the approval of any such expenditure an appropriation shall be set up, plainly designated for the [project or acquisition] educational expenditure for which it has been authorized. [, and such unexpended appropriation may be continued until such project or acquisition is completed.] Any unexpended portion of such appropriation remaining [after such completion] shall revert to said fund. If any authorized appropriation is set up pursuant to the provisions of this subsection and through unforeseen circumstances [the completion of the project or acquisition for which such appropriation has been designated is impossible to attain] the board is unable to expend the total amount of such appropriation, the board, by a majority vote of its members, may terminate such appropriation which then shall no longer be in effect. Such fund may be discontinued, after the recommendation and approval by the regional board of education, and any amounts held in the fund shall be transferred to the general fund of the district.

Sec. 9. Section 10-221a of the 2024 supplement to the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2024*):

(a) For classes graduating from 1988 to 2003, inclusive, no local or regional board of education shall permit any student to graduate from high school or grant a diploma to any student who has not satisfactorily completed a minimum of twenty credits, not fewer than four of which shall be in English, not fewer than three in mathematics, not fewer than three in social studies, not fewer than two in science, not fewer than one in the arts or vocational education and not fewer than one in physical education.

(b) For classes graduating from 2004 to 2022, inclusive, no local or regional board of education shall permit any student to graduate from high school or grant a diploma to any student who has not satisfactorily completed a minimum of twenty credits, not fewer than four of which shall be in English, not fewer than three in mathematics, not fewer than three in social studies, including at least a one-half credit course on civics and American government, not fewer than two in science, not fewer than one in the arts or vocational education and not fewer than one in physical education.

(c) **[**Commencing with**]** For classes graduating **[**in**]** from 2023 **[**, and for each graduating class thereafter**]** to 2026, inclusive, no local or regional board of education shall permit any student to graduate from high school or grant a diploma to any student who has not satisfactorily completed a minimum of twenty-five credits, including not fewer than: (1) Nine credits in the humanities, including civics and the arts; (2) nine credits in science, technology, engineering and mathematics; (3) one credit in physical education and wellness; (4) one credit in health and safety education, as described in section 10-16b; and (5) one credit in world languages, subject to the provisions of subsection **[**(h)**]** (g) of this section. A local or regional board of education may require a student to complete a one credit mastery-based diploma assessment in order to graduate from high school or be granted a diploma.

[(d) Commencing with classes graduating in 2025, and for each graduating class thereafter, no local or regional board of education shall permit any student to graduate from high school or grant a diploma to any student who has not satisfied the requirements of section 10-221z and not satisfactorily completed a minimum of twenty-five credits, including not fewer than: (1) Nine credits in the humanities, including civics and the arts; (2) nine credits in science, technology, engineering and mathematics; (3) one credit in physical education and wellness; (4) one credit in health and safety education, as described in section 10-16b; and (5) one credit in world languages, subject to the provisions of subsection (h) of this section. A local or regional board of education may require a student to complete a one credit mastery-based diploma assessment in order to graduate from high school or be granted a diploma.**]**

[(e)**]** (d) Commencing with classes graduating in 2027, and for each graduating class thereafter, no local or regional board of education shall permit any student to graduate from high school or grant a diploma to any student who has not satisfied the requirements of section 10-221z, as amended by this act, and not satisfactorily completed a minimum of twenty-five credits, including not fewer than: (1) Nine credits in the humanities, including civics and the arts; (2) nine credits in science, technology, engineering and mathematics; (3) one credit in physical education and wellness; (4) one credit in health and safety education, as described in section 10-16b; (5) one credit in world languages, subject to the provisions of subsection **[**(h)**]** (g) of this section; and (6) one-half credit in personal financial management and financial literacy, which may count towards the requirement described in subdivision (1) or (2) of this subsection or as an elective credit. **[**A local or regional board of education may require a student to complete a one credit mastery-based diploma assessment in order to graduate from high school or be granted a diploma.**]**

[(f)**]** (e) Commencing with classes graduating in 2023, and for each graduating class thereafter, local and regional boards of education shall provide adequate student support and remedial services for students beginning in grade seven. Such student support and remedial services shall provide alternate means for a student to complete any of the high school graduation requirements described in subsections (c) **[**to (e), inclusive,**]** and (d) of this section, if such student is unable to satisfactorily complete any of the required courses or exams. Such student support and remedial services shall include, but not be limited to, (1) allowing students to retake courses in summer school or through an on-line course; (2) allowing students to enroll in a class offered at a constituent unit of the state system of higher education, as defined in section 10a-1, pursuant to subdivision (4) of subsection **[**(i)**]** (h) of this section; (3) allowing students who received a failing score, as determined by the Commissioner of Education, on an end of the school year exam to take an alternate form of the exam; and (4) allowing those students whose individualized education programs state that such students are eligible for an alternate assessment to demonstrate competency on any of the five core courses through success on such alternate assessment.

[(g)**]** (f) Any student who presents a certificate from a physician, physician assistant or advanced practice registered nurse stating that, in the opinion of the physician, physician assistant or advanced practice registered nurse, participation in physical education is medically contraindicated because of the physical condition of such student, shall be excused from the physical education requirement, provided the credit for physical education may be fulfilled by an elective.

[(h)**]** (g) Determination of eligible credits shall be at the discretion of the local or regional board of education, provided the primary focus of the curriculum of eligible credits corresponds directly to the subject matter of the specified course requirements. The local or regional board of education may permit a student to graduate during a period of expulsion pursuant to section 10-233d, if the board determines the student has satisfactorily completed the necessary credits pursuant to this section. The requirements of this section shall apply to any student requiring special education pursuant to section 10-76a, except when the planning and placement team for such student determines the requirement not to be appropriate. For purposes of this section, a credit shall consist of not less than the equivalent of a forty-minute class period for each school day of a school year except for a credit or part of a credit toward high school graduation earned (1) at an institution accredited by the Board of Regents for Higher Education or Office of Higher Education or regionally accredited, (2) through on-line coursework that is in accordance with a policy adopted pursuant to subsection **[**(i)**]** (h) of this section, or (3) through a demonstration of mastery based on competency and performance standards, in accordance with guidelines adopted by the State Board of Education.

[(i)**]** (h) Only courses taken in grades nine to twelve, inclusive, and that are in accordance with the state-wide subject matter content standards, adopted by the State Board of Education pursuant to section 10-4, shall satisfy the graduation requirements set forth in this section, except that a local or regional board of education may grant a student credit (1) toward meeting the high school graduation requirements upon the successful demonstration of mastery of the subject matter content described in this section achieved through educational experiences and opportunities that provide flexible and multiple pathways to learning, including cross-curricular graduation requirements, career and technical education, virtual learning, work-based learning, service learning, dual enrollment and early college, courses taken in middle school, internships and student-designed independent studies, provided such demonstration of mastery is in accordance with such state-wide subject matter content standards; (2) toward meeting a specified course requirement upon the successful completion in grade seven or eight of any course, the primary focus of which corresponds directly to the subject matter of a specified course requirement in grades nine to twelve, inclusive; (3) toward meeting the high school graduation requirement upon the successful completion of a world language course (A) in grade six, seven or eight, (B) through on-line coursework, or (C) offered privately through a nonprofit provider, provided such student achieves a passing grade on an examination prescribed, within available appropriations, by the Commissioner of Education and such credits do not exceed four; (4) toward meeting the high school graduation requirement upon achievement of a passing grade on a subject area proficiency examination identified and approved, within available appropriations, by the Commissioner of Education, regardless of the number of hours the student spent in a public school classroom learning such subject matter; (5) toward meeting the high school graduation requirement upon the successful completion of coursework during the school year or summer months at an institution accredited by the Board of Regents for Higher Education or Office of Higher Education or regionally accredited. One three-credit semester course, or its equivalent, at such an institution shall equal one-half credit for purposes of this section; (6) toward meeting the high school graduation requirement upon the successful completion of on-line coursework, provided the local or regional board of education has adopted a policy in accordance with this subdivision for the granting of credit for on-line coursework. Such a policy shall ensure, at a minimum, that (A) the workload required by the on-line course is equivalent to that of a similar course taught in a traditional classroom setting, (B) the content is rigorous and aligned with curriculum guidelines approved by the State Board of Education, where appropriate, (C) the course engages students and has interactive components, which may include, but are not limited to, required interactions between students and their teachers, participation in on-line demonstrations, discussion boards or virtual labs, (D) the program of instruction for such on-line coursework is planned, ongoing and systematic, and (E) the courses are (i) taught by teachers who are certified in the state or another state and have received training on teaching in an on-line environment, or (ii) offered by institutions of higher education that are accredited by the Board of Regents for Higher Education or Office of Higher Education or regionally accredited; or (7) toward meeting the high school graduation requirement upon the successful completion of a credit recovery program approved by the Commissioner of Education.

[(j)] (i) A local or regional board of education may offer one-half credit in community service which, if satisfactorily completed, shall qualify for high school graduation credit pursuant to this section, provided such community service is supervised by a certified school administrator or teacher and consists of not less than fifty hours of actual service that may be performed at times when school is not regularly in session and not less than ten hours of related classroom instruction. [For purposes of this section, community service does not include partisan political activities.] The State Board of Education shall assist local and regional boards of education in meeting the requirements of this section. [The State Board of Education shall award a community service recognition award to any student who satisfactorily completes fifty hours or more of community service in accordance with the provisions of this subsection.]

[(k)] (j) (1) A local or regional board of education may award a diploma to a veteran, as defined in subsection (a) of section 27-103, which veteran or person served during World War II or the Korean hostilities, as described in section 51-49h, or during the Vietnam Era, as defined in section 27-103, withdrew from high school prior to graduation in order to serve in the armed forces of the United States and did not receive a diploma as a consequence of such service.

(2) A local or regional board of education may award a diploma to any person who (A) withdrew from high school prior to graduation to work in a job that assisted the war effort during World War II, December 7, 1941, to December 31, 1946, inclusive, (B) did not receive a diploma as a consequence of such work, and (C) has been a resident of the state for at least fifty consecutive years.

(3) (A) A local or regional board of education under whose jurisdiction a student would otherwise be attending school if such student were not educated under the oversight of the education unit of the Department of Children and Families established pursuant to section 17a-3b, shall award a diploma to any such student seventeen years of age or older who satisfactorily completes the minimum credits required pursuant to this section for students graduating in the year in which such diploma is awarded.

(B) If no such local or regional board of education can be identified, the Department of Children and Families shall determine whether a student educated under the oversight of the education unit of the department who is seventeen years of age or older has satisfactorily completed the minimum credits required pursuant to this section for students graduating in the year in which a diploma is sought by such student and the department shall award a diploma to any such student who has met such requirement.

[(l)**]** (k) For the school year commencing July 1, 2012, and each school year thereafter, each local and regional board of education shall create a student success plan for each student enrolled in a public school, beginning in grade six. Such student success plan shall include a student's career and academic choices in grades six to twelve, inclusive. Beginning in grade six, such student success plan shall provide evidence of career exploration in each grade including, but not limited to, careers in manufacturing. The Department of Education shall revise and issue to local and regional boards of education guidance regarding changes to such student success plans. On and after July 1, 2020, in creating such student success plans, consideration shall be given to career and academic choices in computer science, science, technology, engineering and mathematics. On and after July 1, 2021, such student success plans shall be created, if possible, in collaboration with each student and the parent or guardian of such student. On and after July 1, 2022, such student success plans shall, to the extent it does not conflict with the career choices of the student or such student's parent or guardian, include an academic plan that is in compliance with the challenging curriculum policy adopted by the local or regional board of education pursuant to section 10-221x, as amended by this act. On and after July 1, 2024, in creating such student success plans, consideration shall be given to enrollment opportunities in the Technical Education and Career System.

[(m)**]** (l) Commencing with classes graduating in 2018, and for each graduating class thereafter, a local or regional board of education may affix the Connecticut State Seal of Biliteracy, as described in subsection (f) of section 10-5, to a diploma awarded to a student who has achieved a high level of proficiency in English and one or more foreign languages, as defined in said subsection (f). The local or regional board of education shall include on such student's transcript a designation that the student received the Connecticut State Seal of Biliteracy.

Sec. 10. Section 10-221z of the 2024 supplement to the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2024*):

(a) No local or regional board of education shall permit any student to graduate from high school or grant a diploma to any student pursuant to section 10-221a, as amended by this act, unless such student has (1) completed a Free Application for Federal Student Aid, (2) completed and submitted to a public institution of higher education an application for institutional financial aid for students without legal immigration status established pursuant to section 10a-161d, or (3) completed a waiver, in accordance with the provisions of subsection (b) of this section and on a form prescribed by the Commissioner of Education, signed by such minor student's parent or legal guardian or by such student if such student is a legally emancipated minor or eighteen years of age or older.

(b) Any waiver completed by a student pursuant to subdivision (3) of subsection (a) of this section shall require the parent, legal guardian or student to affirm that such parent, legal guardian or student understands the Free Application for Federal Student Aid, and shall not require the parent, legal guardian or student to state any reasons for choosing not to complete a Free Application for Federal Student Aid or the application for institutional financial aid for students without legal immigration status. On and after March fifteenth of the school year, a principal, school counselor, teacher or other certified educator may complete such waiver on behalf of any student who has not satisfied any of the requirements described in subsection (a) of this section, if such principal, school counselor, teacher or other certified educator affirms that they have made a good faith effort to contact the parent, legal guardian or student about completion of the Free Application for Federal Student Aid or an application for institutional financial aid for students without legal immigration status.

(c) The provisions of this section shall not apply to any student enrolled in an incorporated or endowed high school or academy approved pursuant to section 10-34 and who holds an F-1 visa.

Sec. 11. Subsection (b) of section 10-76*ll* of the 2024 supplement to the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2024*):

(b) On or before July 1, 2015, the State Board of Education shall draft a written bill of rights for parents of children receiving special education services to guarantee that the rights of such parents and children are adequately safeguarded and protected during the provision of special education and related services until such children have graduated from high school or at the end of the school year during which such children reaches age twenty-two, whichever occurs first, under this chapter. Such bill of rights shall inform parents of: (1) The right to request consideration of the provision of transition services for a child receiving special education services who is eighteen until such child has graduated from high school or at the end of the school year during which such child reaches age twenty-two, whichever occurs first, (2) the right to receive transition resources and materials from the department and the local or regional board of education responsible for such child, (3) the requirement that the local or regional board of education responsible for such child shall create a student success plan for each student enrolled in a public school, beginning in grade six, pursuant to subsection **[**(l)**]** (k) of section 10-221a, as amended by this act, and (4) the right of such child to receive realistic and specific postgraduation goals as part of such child's individualized education program.

Sec. 12. Subsection (b) of section 10-221x of the 2024 supplement to the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2024*):

(b) Each local and regional board of education shall create an academic plan for each student identified under the criteria described in subdivision (1) of subsection (a) of this section. In creating an academic plan for a student, such plan shall be designed to enroll such student in one or more advanced course or programs and allow such student to earn college credit or result in career readiness. Each academic plan shall be aligned with (1) the courses or programs offered by the local or regional board of education, (2) such student's student success plan created pursuant to subsection **[**(l)**]** (k) of section 10-221a, as amended by this act, (3) the high school graduation requirements under section 10-221a, as amended by this act, and (4) any other policies or standards adopted by the board relating to the eligibility for student enrollment in advanced courses or programs. A student, or the parent or guardian of a student, may decline to implement the provisions of an academic plan created for such student.

Sec. 13. Subsections (c) and (d) of section 10-233a of the general statutes are repealed and the following is substituted in lieu thereof (*Effective July 1, 2024*):

(c) "In-school suspension" means an exclusion from regular classroom activity for no more than **[**ten**]** five consecutive school days, but not exclusion from school, provided such exclusion shall not extend beyond the end of the school year in which such in-school suspension was imposed.

(d) "Suspension" means an exclusion from school privileges or from transportation services only, **[**for no more than ten consecutive school days,**]** provided such exclusion shall not extend beyond the end of the school year in which such suspension was imposed.

Sec. 14. Subsection (g) of section 10-233c of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2024*):

(g) On and after July 1, 2015, all suspensions pursuant to this section shall be in-school suspensions, except a local or regional board of education may authorize the administration of schools under its direction to impose an out-of-school suspension on any pupil in (1) grades three to twelve, inclusive, if, during the hearing held pursuant to subsection (a) of this section, (A) the administration determines that the pupil being suspended poses such a danger to persons or property or such a disruption of the educational process that the pupil shall be excluded from school during the period of suspension, or (B) the administration determines that an out-of-school suspension is appropriate for such pupil based on evidence of (i) previous disciplinary problems that have led to suspensions or expulsion of such pupil, and (ii) efforts by the administration to address such disciplinary problems through means other than out-of-school suspension or expulsion, including positive behavioral support strategies, or (2) grades preschool to two, inclusive, if during the hearing held pursuant to subsection (a) of this section, the administration (A) determines that an out-of-school suspension is appropriate for such pupil based on evidence that such pupil's conduct on school grounds is [of a violent or sexual nature that endangers persons] behavior that causes physical harm, (B) requires that such pupil receives services that are trauma-informed and developmentally appropriate and align with any behavioral intervention plan, individualized education program or plan pursuant to Section 504 of the Rehabilitation Act of 1973, as amended from time to time, for such pupil upon such pupil's return to school immediately following the out-of-school suspension, and (C) considers whether to convene a planning and placement team meeting for the purposes of conducting an evaluation to determine whether such pupil may require special education or related services. An out-of-school suspension imposed under subdivision (1) of this subsection shall not exceed ten school days, and an out-of-school suspension imposed under subdivision (2) of this subsection shall not exceed five school days. An in-school suspension may be served in the school that the pupil attends, or in any school building under the jurisdiction of the local or regional board of education, as determined by such board. Nothing in this section shall limit a person's duty as a mandated reporter pursuant to section 17-101a to report suspected child abuse or neglect.

Sec. 15. Section 10-233p of the 2024 supplement to the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2024*):

Each school resource officer, as defined in section 10-233m, as amended by this act, shall submit to the chief of police of such school resource officer's local law enforcement agency a report for each investigation or behavioral intervention of challenging behavior or conflict that escalates to violence or constitutes a crime conducted by such school resource officer not later than five school days after conducting such investigation or behavioral intervention. The chief of police shall submit such report to the superintendent of schools for the school district in which such investigation or behavioral intervention occurred in accordance with the provisions of the memorandum of understanding entered into pursuant to section 10-233m, as amended by this act, but shall be not less frequently than monthly. If the chief of police of the school resource officer's local law enforcement agency is not certified by the Police Officer Standards and Training Council pursuant to section 7-294d, such school resource officer shall submit such report directly to the superintendent of schools for the school district in which such investigation or behavioral intervention occurred in the same manner specified in this section for the chief of police to submit such report. Such superintendent shall submit such report to the local or regional board of education of the school district. Such report shall include, but need not be limited to, (1) the date, time and location of such investigation or behavioral intervention, (2) the name and badge number of such school resource officer, (3) the race, ethnicity, gender, age and disability status for each student involved in such investigation or behavioral intervention, (4) the reason for and nature of such investigation or behavioral intervention, (5) the disposition of such investigation or behavioral intervention, and (6) whether any student involved in such investigation or behavioral intervention was (A) searched, (B) apprised of such student's constitutional rights, (C) issued a citation or a summons, (D) arrested, or (E) detained, including the amount of time such student was detained. For purposes of this section, "investigation or behavioral intervention" means a circumstance in which a school resource officer is conducting (i) a fact-finding inquiry concerning student behavior or school safety, including, but not limited to, emergency circumstances, or (ii) an intervention to resolve violent or nonviolent student behavior or conflicts.

Sec. 16. Subsection (a) of section 10-222q of the 2024 supplement to the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2024*):

(a) There is established a social and emotional learning and school climate advisory collaborative. The collaborative shall (1) collect information concerning the school climate improvement efforts of local and regional boards of education, (2) document any needs articulated by local and regional boards of education for technical assistance and training relating to fostering positive school climates, (3) identify best practices for promoting positive school climates, (4) direct resources to support state-wide and local initiatives on issues relating to fostering and improving positive school climates and improving access to social and emotional learning in schools, (5) develop an assessment for screening students in grades three to twelve, inclusive, to determine whether such students are at risk for suicide, (6) develop a biennial state-wide school climate survey, as described in subsection (c) of section 2 of public act 19-166, (7) develop a model positive school climate policy, as described in subsection (a) of section 2 of public act 19-166, (8) develop a plain language explanation of the rights and remedies available under sections 10-4a and 10-4b for distribution to parents and guardians pursuant to subdivision (2) of subsection (c) of section 10-222d, and provide such explanation to each local and regional board of education not later than January 1, 2021, <u>(9) develop school climate survey standards, including, but not limited to, standards for the collection of data on diversity, equity and inclusion and for the reduction in disparities in data collection between school districts, (10) develop a model school climate improvement plan,</u> and **[**(9)**]** <u>(11)</u> perform other functions concerning social and emotional learning and fostering positive school climates.

Sec. 17. Subsection (a) of section 10-222q of the 2024 supplement to the general statutes, as amended by section 65 of public act 23-167, is repealed and the following is substituted in lieu thereof (*Effective July 1, 2025*):

(a) There is established a social and emotional learning and school climate advisory collaborative. The collaborative shall (1) collect information concerning the school climate improvement efforts of local and regional boards of education, (2) document any needs articulated by local and regional boards of education for technical assistance and training relating to fostering positive school climates, (3) identify best practices for promoting positive school climates, (4) direct resources to support state-wide and local initiatives on issues relating to fostering and improving positive school climates and improving access to social and emotional learning in schools, (5) develop an assessment for screening students in grades three to twelve, inclusive, to determine whether such students are at risk for suicide, (6) develop a biennial state-wide school climate survey, as described in subsection (c) of section 2 of public act 19-166, (7) adopt a Connecticut school climate policy, as defined in section 10-222aa, as amended by this act, (8) develop a plain language explanation of the rights and remedies available under sections 10-4a and 10-4b for distribution to parents and guardians, and provide such explanation to each local and regional board of education not later than January 1, 2021, (9) develop standards for a school climate survey, including, but not limited to, standards for the collection of data on diversity, equity and inclusion and for the reduction in disparities in data collection between school districts, (10) develop a model school climate improvement plan, and **[**(9)**]** (11) perform other functions concerning social and emotional learning and fostering positive school climates.

Sec. 18. Subdivision (12) of section 10-222aa of the 2024 supplement to the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2024*):

(12) "School climate survey" means a research-based, validated and developmentally appropriate survey administered to students, school employees and families of students, in the predominant languages of the members of the school community, that (A) measures and identifies school climate needs and tracks progress through a school climate improvement plan, and (B) (i) meets the school climate survey standards developed by the social and emotional learning and school climate advisory collaborative, established pursuant to section 10-222q, as amended by this act, or (ii) is the state-wide school climate survey developed by said collaborative.

Sec. 19. Subsection (a) of section 10-222hh of the 2024 supplement to the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2024*):

(a) For the school year commencing July 1, 2025, and each school year thereafter, the school climate specialist, as described in section 10-222ee, for each school, in collaboration with the school climate coordinator, as described in section 10-222dd, shall develop, and update as necessary, a school climate improvement plan. Such plan shall be based on the results of the school climate survey, administered pursuant to section 10-222gg, any recommendations from the school climate committee, as described in section 10-222ff, the protocols and supports, described in subsection (b) of this section and any other data the school climate specialist and school climate coordinator deemed relevant. Such plan [shall be submitted] may incorporate the model school climate improvement plan developed by the social and emotional learning and school climate advisory collaborative, established pursuant to section 10-222q, as amended by this act. The school climate specialist shall submit such plan to the school climate coordinator for review and approval on or before December thirty-first of each school year. Upon approval of such plan, a written or electronic copy of such plan shall be made available to members of the school community and such plan shall be used in the prevention of, identification of and response to challenging behavior.

Sec. 20. (NEW) (*Effective July 1, 2024*) The Department of Education shall, within available appropriations, appoint a director of school climate improvement to serve as the state-wide social and emotional learning and school climate expert. The director of school climate improvement shall (1) assist local and regional boards of education with the implementation of (A) sections 10-222t to 10-222v, inclusive, and sections 10-222aa to 10-222jj, inclusive, of the general statutes, as amended by this act, and (B) the Connecticut school climate policy, as defined in section 10-222aa of the general statutes, as amended by this act, (2) assist the social and emotional learning and school climate advisory collaborative, established pursuant to section 10-222q of the general statutes, as amended by this act, in the development and implementation of tools and best practices related to school climate and culture, including, but not limited to, the development of a model school climate survey and a model school climate improvement plan, (3) provide information and assistance to local and regional boards of education, students and parents and guardians of students on the uniform bullying complaint form created pursuant to section 10-222bb of the general statutes, (4) not later than January 1, 2026, and annually thereafter, submit a report, in accordance with the provisions of section 11-4a of the general statutes, to the joint standing committee of the General Assembly having cognizance of matters relating to education on recommendations for best practices and improvement of school climate improvement strategies in this state, (5) assist school climate coordinators, appointed pursuant to section 10-222dd of the general statutes, in the development of a continuum of strategies to prevent, identify and respond to challenging behavior, (6) develop and provide technical assistance and recommendations, in collaboration with the social and emotional learning and school climate advisory collaborative, to local and regional boards of education on trainings for school employees for the purposes of school climate improvement, and (7) in collaboration with the social and emotional learning and school climate advisory collaborative, develop strategies to improve the delivery of services concerning social and emotional learning, skills building and mental health supports.

Sec. 21. (*Effective from passage*) (a) As used in this section:

(1) "At-risk student" means a student who is enrolled in high school and is in danger of not graduating for reasons including, but not limited to, (A) not earning sufficient credits to meet the high school graduation requirements under section 10-221a of the general statutes, as amended by this act, (B) being a chronically absent child, or (C) behavioral and other disciplinary issues, such as suspensions and expulsions;

(2) "Chronically absent child" has the same meaning as provided in section 10-198c of the general statutes; and

(3) "Disconnected youth" means an individual who is fourteen to twenty-six years of age, inclusive, and who is (A) an at-risk student, or

(B) not enrolled in high school, and (i) has not obtained a high school diploma or its equivalent, (ii) has obtained a high school diploma or its equivalent but is unemployed and not enrolled in an adult education program, institution of higher education or otherwise pursuing postsecondary education, or a workforce training or certification program, including an apprenticeship program, or (iii) is incarcerated.

(b) The Connecticut Preschool Through Twenty and Workforce Information Network, established pursuant to section 10a-57g of the general statutes, shall develop a plan to establish a state-wide data intermediary that is responsible for (1) providing technical support, (2) creating data sharing agreements, and (3) building and maintaining the infrastructure necessary to share data between nonprofit organizations serving disconnected youth. Not later than January 1, 2025, the executive board of the Connecticut Preschool Through Twenty and Workforce Information Network shall submit such plan to the joint standing committee of the General Assembly having cognizance of matters relating to education, in accordance with the provisions of section 11-4a of the general statutes.

Sec. 22. (*Effective from passage*) Not later than January 1, 2025, and annually thereafter, the executive board of the Connecticut Preschool Through Twenty and Workforce Information Network, established pursuant to section 10a-57g of the general statutes, shall submit an annual report on disconnected youth. In developing such report, the executive board shall use the data model established through the data sharing agreement 0043 regarding Research on Disengaged and Disconnected Youth in Connecticut. The executive board shall submit such report to the joint standing committees of the General Assembly having cognizance of matters relating to education, children, the judiciary, labor, human services, public health and appropriations, in accordance with the provisions of section 11-4a of the general statutes. As used in this section, "disconnected youth" has the same meaning as provided in section 21 of this act.

Sec. 23. (NEW) (*Effective July 1, 2024*) (a) As used in this section:

(1) "Education records" has the same meaning as provided in 34 CFR 99.3, as amended from time to time; and

(2) "Youth service bureau" means a youth service bureau established pursuant to section 10-19m of the general statutes, as amended by this act.

(b) A local or regional board of education shall, upon request of the youth service bureau that provides services for such board, enter into a memorandum of understanding with such youth service bureau regarding the circumstances under which educational records of students may be shared between the board and the youth service bureau in the provision of services for which such youth service bureau is providing for such board.

(c) Any memorandum of understanding entered into under this section shall require that the local or regional board of education shall provide, and such youth service bureau shall receive and maintain, any educational records of students in a manner that is in accordance with the Family Educational Rights and Privacy Act of 1974, 20 USC 1232g, as amended from time to time, and 34 CFR 99.1 et seq., as amended from time to time.

Sec. 24. Subsection (a) of section 10-19m of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2024*):

(a) For the purposes of this section, "youth" means a person from birth to eighteen years of age. Any one or more municipalities or any one or more private youth-serving organizations, designated to act as agents of one or more municipalities or local or regional boards of education, may establish a multipurpose youth service bureau for the purposes of evaluation, planning, coordination and implementation of services, including prevention and intervention programs for delinquent, predelinquent, pregnant, parenting and troubled youths referred to such bureau by **[**schools**]** local or regional boards of education, police, juvenile courts, adult courts, local youth-serving agencies, parents and self-referrals. A youth service bureau shall be the coordinating unit of community-based services to provide comprehensive delivery of prevention, intervention, treatment and follow-up services.

Sec. 25. Section 10-74j of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2024*):

(a) As used in this section, "alternative education" means a school or program maintained and operated by a local or regional board of education that is offered to students in a nontraditional educational setting and addresses the social, emotional, behavioral and academic needs of such students.

(b) A local or regional board of education may provide alternative education to students, in accordance with guidelines established by the State Board of Education pursuant to section 10-74k. A local or regional board of education may use space in an existing school or establish a new school for the purposes of providing alternative education to students. Alternative education shall be provided in accordance with the provisions of sections 10-15 and 10-16 and shall be subject to all federal and state laws governing public schools.

(c) Each local and regional board of education shall make available on its Internet web site information relating to alternative education offered under this section, including, but not limited to, the purpose, location, contact information, staff directory and enrollment criteria for such alternative education.

(d) For the school year commencing July 1, 2024, and each school year thereafter, any local or regional board of education that includes a credit recovery program as part of its alternative education provided under this section shall permit any student enrolled in a traditional school program offered by such board and who is at risk of not graduating to enroll in such credit recovery program while still enrolled in the traditional school program.

Sec. 26. Section 4-124*ll* of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2024*):

(a) On or before July 1, 2023, the Chief Workforce Officer, in consultation with the Commissioner of Education, the executive director of the Technical Education and Career System and the Labor Commissioner, shall develop a model student work release policy. Not later than July 1, 2023, the Chief Workforce Officer shall report, in accordance with the provisions of section 11-4a, regarding such model student work release policy to the joint standing committees of the General Assembly having cognizance of matters relating to education, commerce and labor.

(b) The Chief Workforce Officer, in consultation with the Commissioner of Education, may update the model student work release policy developed pursuant to subsection (a) of this section as needed. The Chief Workforce Officer shall notify each local and regional board of education of such updated model student work release policy.

(c) For the school year commencing July 1, 2024, and each school year thereafter, each local and regional board of education shall adopt the model student work release policy developed pursuant to subsection (a) of this section or the most recent updated model student work release policy developed pursuant to subsection (b) of this section.

Sec. 27. (*Effective July 1, 2024*) (a) The executive director of the Connecticut Association of Boards of Education, or the executive director's designee, may convene a working group to conduct a review of and make recommendations regarding the high school graduation requirements, described in section 10-221a of the general statutes, as amended by this act, for the purpose of identifying those requirements that have the effect of limiting or restricting the provision of instruction or services to students.

(b) The working group shall consist of the following members:

(1) A representative from each of the following organizations, designated by each such organization:

(A) The Connecticut Association of Boards of Education;

(B) The Connecticut Association of Public School Superintendents;

(C) The Connecticut PTA;

(D) The American Federation of Teachers-Connecticut;

(E) The Connecticut Education Association;

(F) The Connecticut Association of Schools;

(G) The Connecticut Federation of School Administrators;

(H) The Connecticut School Counselor Association;

(I) The Connecticut Association for Health, Physical Education, Recreation and Dance; and

(J) The education and workforce affiliate of the Connecticut Business and Industry Association;

(2) The chairpersons and ranking members of the joint standing committee of the General Assembly having cognizance of matters relating to education, or the chairpersons' and ranking members' designees;

(3) The Commissioner of Education, or the commissioner's designee; and

(4) Any additional member deemed appropriate by the chairperson of the working group.

(c) All initial appointments to the working group shall be made not later than thirty days after the effective date of this section. Any vacancy shall be filled by the appointing authority.

(d) The executive director of the Connecticut Association of Boards of Education, or the executive director's designee, shall serve as the chairperson of the working group. The chairperson shall schedule the first meeting of the working group, which shall be held not later than sixty days after the effective date of this section.

(e) The working group may provide an opportunity for public comment or seek input from students, parents, educators, boards of education and other education stakeholders while conducting the review and developing its recommendations under this section.

(f) Not later than January 1, 2026, the working group shall submit a report on its review of such graduation requirements and its recommendations for revisions to such graduation requirements to the joint standing committee of the General Assembly having cognizance of matters relating to education, in accordance with the provisions of section 11-4a of the general statutes. The working group shall terminate on the date that it submits such report or July 1, 2026, whichever is later.

Sec. 28. (*Effective July 1, 2024*) (a) The president of the Connecticut Education Association, or the president's designee, and the president of the American Federation of Teachers-Connecticut, or the president's designee, may jointly convene a working group to conduct a review of (1) high school grading policies in use by local and regional boards of education, (2) the accountability index, as defined in section 10-223e of the general statutes, and (3) the information and data selected by the Department of Education in the calculation of accountability index scores for school districts.

(b) The working group shall consist of the following members:

(1) A representative from each of the following organizations, designated by each such organization:

(A) The Connecticut Association of Boards of Education;

(B) The Connecticut Association of Public School Superintendents;

(C) The Connecticut PTA;

(D) The American Federation of Teachers-Connecticut;

(E) The Connecticut Education Association;

(F) The Connecticut Association of Schools;

(G) The Connecticut Federation of School Administrators;

(H) The Connecticut School Counselor Association;

(I) The Connecticut Association for Health, Physical Education, Recreation and Dance; and

(J) The education and workforce affiliate of the Connecticut Business and Industry Association;

(2) The chairpersons and ranking members of the joint standing committee of the General Assembly having cognizance of matters relating to education, or the chairpersons' and ranking members' designees;

(3) The Commissioner of Education, or the commissioner's designee; and

(4) Any additional member deemed appropriate by the cochairpersons of the working group.

(c) All initial appointments to the working group shall be made not later than thirty days after the effective date of this section. Any vacancy shall be filled by the appointing authority.

(d) The president of the Connecticut Education Association, or the president's designee, and the president of the American Federation of Teachers-Connecticut, or the president's designee, shall serve as the cochairpersons of the working group. The cochairpersons shall jointly schedule the first meeting of the working group, which shall be held not later than sixty days after the effective date of this section.

(e) The working group may provide an opportunity for public comment or seek input from students, parents, educators, boards of education and other education stakeholders while conducting the review and developing its recommendations under this section.

(f) Not later than January 1, 2026, the working group shall submit a report on its review of high school grading policies, the accountability index and the calculation of the accountability index to the joint standing committee of the General Assembly having cognizance of matters relating to education, in accordance with the provisions of section 11-4a of the general statutes. The working group shall terminate on the date that it submits such report or July 1, 2026, whichever is later.

Sec. 29. (*Effective from passage*) (a) There is established a task force to develop recommendations for the creation and administration of a state-wide program for the delivery of bereavement and grief counseling services to children and families at no cost to participants. The task force shall make recommendations for (1) the appropriate agency or agencies to administer such program, (2) the scope of services offered by such program, including, but not limited to, the provision of culturally informed services and services to marginalized communities, (3) the role that existing bereavement and grief counseling services programs and school-based health centers should have in the delivery of services under such program, (4) the delivery of services by such program in areas of the state where such services do not currently exist or are not sufficient, and the resources that will be needed to deliver services to such areas, (5) long-term funding sources for such program, and (6) any additional considerations identified by the task force.

(b) The task force shall consist of the following members:

(1) One appointed by the speaker of the House of Representatives, who shall be a representative of a bereavement and grief counseling services program that serves children and families;

(2) One appointed by the president pro tempore of the Senate, who shall be a representative of a state-wide association of school-based health centers;

(3) One appointed by the majority leader of the House of Representatives, who shall be a representative of a state-wide association of school counselors;

(4) One appointed by the majority leader of the Senate, who shall be a representative of the state chapter of a national nonprofit organization that works to improve the lives of children and families;

(5) One appointed by the minority leader of the House of Representatives, who shall be a representative of a child study center affiliated with a medical school in the state;

(6) One appointed by the minority leader of the Senate, who shall be a psychologist licensed pursuant to chapter 383 of the general statutes, who has expertise in treating bereaved children;

(7) One appointed jointly by the House chairperson and the House ranking member of the joint standing committee of the General Assembly having cognizance of matters relating to education, who has experience with grief and bereavement;

(8) One appointed jointly by the Senate chairperson and the Senate ranking member of the joint standing committee of the General Assembly having cognizance of matters relating to education, who is a representative of the Connecticut Association of School Psychologists;

(9) The Commissioner of Public Health, or the commissioner's designee;

(10) The Commissioner of Children and Families, or the commissioner's designee;

(11) The Commissioner of Mental Health and Addiction Services, or the commissioner's designee;

(12) The Commissioner of Education, or the commissioner's designee; and

(13) The executive director of the Commission on Women, Children, Seniors, Equity and Opportunity, or the executive director's designee.

(c) Any member of the task force appointed under subdivision (1), (2), (3), (4), (5), (6), (7) or (8) of subsection (b) of this section may be a member of the General Assembly.

(d) All initial appointments to the task force shall be made not later than thirty days after the effective date of this section. Any vacancy shall be filled by the appointing authority.

(e) The speaker of the House of Representatives and the president pro tempore of the Senate shall select the chairpersons of the task force from among the members of the task force. Such chairpersons shall schedule the first meeting of the task force, which shall be held not later than sixty days after the effective date of this section.

(f) The administrative staff of the Commission on Women, Children, Seniors, Equity and Opportunity shall serve as administrative staff of the task force.

(g) Not later than July 1, 2025, the task force shall submit a report on its findings and recommendations to the joint standing committees of the General Assembly having cognizance of matters relating to public health and children, in accordance with the provisions of section 11-4a of the general statutes. The task force shall terminate on the date that it submits such report or July 1, 2025, whichever is later.

Sec. 30. Section 1 of public act 23-160 is repealed. (*Effective July 1, 2024*)

This act shall take effect as follows and shall amend the following sections:		
Section 1	*July 1, 2024*	New section
Sec. 2	*July 1, 2024*	10-220a(a)
Sec. 3	*July 1, 2025*	10-220a(a)
Sec. 4	*July 1, 2024*	10-222d(b)
Sec. 5	*July 1, 2024*	10-233m

Sec. 6	*July 1, 2024*	22a-226e(a)
Sec. 7	*from passage*	10-248a
Sec. 8	*from passage*	10-51(d)(2)
Sec. 9	*July 1, 2024*	10-221a
Sec. 10	*July 1, 2024*	10-221z
Sec. 11	*July 1, 2024*	10-76ll(b)
Sec. 12	*July 1, 2024*	10-221x(b)
Sec. 13	*July 1, 2024*	10-233a(c) and (d)
Sec. 14	*July 1, 2024*	10-233c(g)
Sec. 15	*July 1, 2024*	10-233p
Sec. 16	*July 1, 2024*	10-222q(a)
Sec. 17	*July 1, 2025*	10-222q(a)
Sec. 18	*July 1, 2024*	10-222aa(12)
Sec. 19	*July 1, 2024*	10-222hh(a)
Sec. 20	*July 1, 2024*	New section
Sec. 21	*from passage*	New section
Sec. 22	*from passage*	New section
Sec. 23	*July 1, 2024*	New section
Sec. 24	*July 1, 2024*	10-19m(a)
Sec. 25	*July 1, 2024*	10-74j
Sec. 26	*July 1, 2024*	4-124*ll*
Sec. 27	*July 1, 2024*	New section
Sec. 28	*July 1, 2024*	New section
Sec. 29	*from passage*	New section
Sec. 30	*July 1, 2024*	Repealer section

The following Fiscal Impact Statement and Bill Analysis are prepared for the benefit of the members of the General Assembly, solely for purposes of information, summarization and explanation and do not represent the intent of the General Assembly or either chamber thereof for any purpose. In general, fiscal impacts are based upon a variety of informational sources, including the analyst's professional knowledge. Whenever applicable, agency data is consulted as part of the analysis, however final products do not necessarily reflect an assessment from any specific department.

OFA Fiscal Note

State Impact:

Agency Affected	Fund-Effect	FY 25 $	FY 26 $
Education, Dept.	GF - Cost	51,500	103,000
State Comptroller - Fringe Benefits[1]	GF - Cost	21,243	42,487

Note: GF=General Fund

Municipal Impact:

Municipalities	Effect	FY 25 $	FY 26 $
Local and Regional School Districts	Cost	Potential	Potential
Local and Regional School Districts	See Below	See Below	See Below

Explanation

The bill makes a variety of changes to education statutes that impact the State Department of Education and local and regional school districts. The impact of these changes is described by section below.

Section 1 establishes the Education Mandate Review Advisory Council. This has no fiscal impact.

Sections 2 allows professional development and evaluation committees within local and regional school districts to determine the manner and schedule of professional development requirements in their districts. The amendment requires that each requirement is

[1]The fringe benefit costs for most state employees are budgeted centrally in accounts administered by the Comptroller. The estimated active employee fringe benefit cost associated with most personnel changes is 41.25% of payroll in FY 25.

provided at least once every five years. This potentially shifts the cost of meeting the requirements across fiscal years, to the extent that these committees alter their districts' professional development schedules.

Section 3 makes conforming changes regarding existing trainings for educators and paraeducators. This has no fiscal impact.

Sections 4 - 5 adjust certain training requirements for school resource officers. This has no fiscal impact as it does not affect the cost to local and regional school districts of providing such training.

Section 6 eliminates, for some elementary and secondary school facilities, and delays, for others, a requirement that has not yet taken effect for school facilities serving any grades K-12 that generate a high volume of waste to separate and compost organic waste (i.e., food scraps).

The section limits the number of these facilities that will be required to separate and compost food scraps to such facilities located within 20 miles of a composting facility. For those facilities that must separate and compost food scraps, the requirement is delayed from January 1, 2025 to July 1, 2026.

The section results in: (1) a delay, from FY 25 to FY 27, of any fiscal impacts for local and regional school boards associated with these provisions, and (2) an elimination of fiscal impacts to those facilities that generate a high volume of food scraps and are more than 20 miles away from a composting facility.

Sections 7 - 8 have no fiscal impact. They make procedural changes regarding the administration of local and regional district finances.

Section 9 has no fiscal impact. It makes several changes to high school graduation requirements that are not expected to increase the cost of curriculum administration or development.

Section 10 has no fiscal impact. It exempts international students enrolled in endowed academies from the requirement to fill out a Free

Application for Federal Student Aid (FAFSA).

Sections 11 - 12 make technical changes and have no fiscal impact.

Sections 13 - 19 have no fiscal impact. They make changes regarding school climate and student discipline. These changes are not expected to increase costs to SDE or to local and regional school districts associated with: (1) the provision of services to students who are arrested or receive out-of-school suspensions; or (2) the administration of school climate surveys.

Section 20 results in an annual cost beginning in FY 25 for the State Department of Education to appoint a director of school climate improvement. It is anticipated that SDE will have to hire an employee to fulfill this requirement.

These costs to SDE are expected to be $51,500 in FY 25 and $103,000 in FY 26 and annually thereafter. There are corresponding fringe benefit costs of $21,243 in FY 25 and $42,487 in FY 26 and annually thereafter. FY 25 costs are in anticipation of a January 1, 2025 hire date.

Sections 21 – 22 have no fiscal impact. The sections require the Connecticut Preschool Through Twenty and Workforce Information Network (P20 WIN) to create a plan to establish a data intermediary to facilitate data sharing across nonprofits, and to annually report regarding disconnected youth. It is anticipated that the network can fulfill these responsibilities with existing resources.

Section 23 has no fiscal impact. It requires local and regional school districts to enter agreements to share certain student data with local youth service bureaus. It is anticipated that school districts can meet these provisions with existing resources.

Section 24 makes technical changes regarding youth service bureaus, which have no fiscal impact.

Section 25 results in potential costs annually beginning in FY 25 to local and regional school districts. It requires local and regional school districts to expand credit recovery programs available within alternative education to any student who is at risk of not graduating and is enrolled in a traditional education program. To the extent that this requirement increases enrollment in credit recovery programs, districts could incur costs to purchase additional supplies and materials for those classes.

Section 26 makes a technical change regarding a model student work release policy developed by the Chief Workforce Officer. This has no fiscal impact, as it is not anticipated to affect the cost of updating the policy.

Section 27 allows the Connecticut Association of Boards of Education to convene a working group to conduct a review of high school graduation requirements. This has no fiscal impact as it does not establish any new requirements of the State Department of Education or local or regional school districts.

Section 28 allows the Connecticut Education Association to convene a working group to conduct a review of high school grading policies and the accountability index. This has no fiscal impact as it does not establish any new requirements of the State Department of Education or local or regional school districts.

Section 29 establishes a task force to develop recommendations for the creation and administration of a statewide program for bereavement and grief counseling to children and families. This has no fiscal impact.

Section 30 repeals a working group to review mandates on the State Department of Education and local and regional school districts.

House "A" strikes the underlying bill and its associated fiscal impact and results in the above identified fiscal impact.

The Out Years

The annualized ongoing fiscal impact identified above would continue into the future subject to inflation.

The preceding Fiscal Impact statement is prepared for the benefit of the members of the General Assembly, solely for the purposes of information, summarization and explanation and does not represent the intent of the General Assembly or either chamber thereof for any purpose. In general, fiscal impacts are based upon a variety of informational sources, including the analyst's professional knowledge. Whenever applicable, agency data is consulted as part of the analysis, however final products do not necessarily reflect an assessment from any specific department.

OLR Bill Analysis

sHB 5437 (as amended by House "A")*

AN ACT CONCERNING EDUCATION MANDATE RELIEF.

TABLE OF CONTENTS:

academies from the requirement; eliminates the option for school boards to require students to complete a one-credit mastery-based diploma assessment; eliminates the ban on partisan political activities counting as community service; adds physician assistants to the list of practitioners who may certify that a student should not participate in physical education

§§ 9, 11 & 12 — STUDENT SUCCESS PLANS

Requires that student success plans consider enrollment opportunities in the Connecticut Technical Education and Career System

§ 13 — IN-SCHOOL SUSPENSIONS

Reduces the maximum number of consecutive days for in-school suspensions from 10 to five

§ 14 — STANDARD FOR EARLY GRADES OUT-OF-SCHOOL SUSPENSION

Changes the standard for out-of-school suspensions in early grades and shortens the maximum out-of-school suspension for these grades from 10 to five days

§ 15 — SRO REPORTS

Clarifies to whom SROs must give investigation and intervention reports

§§ 16 & 17 — SCHOOL CLIMATE SURVEYS AND CLIMATE IMPROVEMENT PLANS

Requires the development of a (1) school climate survey standard and (2) model school climate improvement plan

§§ 18 & 19 — LOCAL SCHOOL CLIMATE STEPS

Requires school climate surveys to meet or use the state school climate survey standards; allows a local school climate specialist to incorporate the model school climate plan into his or her school climate plan

§ 20 — STATE DIRECTOR OF SCHOOL CLIMATE IMPROVEMENT

Requires SDE to appoint a state director of school climate improvement

§§ 21 & 22 — DISCONNECTED YOUTH

Requires P20 WIN to (1) develop a plan to establish a statewide data intermediary to assist nonprofits serving disconnected youth and (2) annually report on disconnected youth to the legislature using specified data

§§ 23 & 24 — YOUTH SERVICE BUREAUS

Requires school boards, when requested by a YSB, to enter into an MOU on when students' educational records may be shared between the board and YSB; allows private youth-serving organizations to establish a YSB if they are designated to act as agents of one or more school boards

§ 25 — CREDIT RECOVERY PROGRAMS

Requires school boards with a credit recovery program as part of their alternative education to allow certain students enrolled in a traditional school program to simultaneously enroll in the credit recovery program

§ 26 — MODEL STUDENT WORK RELEASE POLICY

Requires the chief workforce officer to consult with the SDE commissioner when updating the model student work release policy

§§ 27 & 28 — WORKING GROUPS ON HIGH SCHOOL GRADUATION REQUIREMENTS, GRADING POLICIES, AND ACCOUNTABILITY INDEX

Allows (1) CABE to convene a working group to review high school graduation requirements and (2) CEA and AFT-CT to jointly convene a working group to review high school grading policies and the accountability index

§ 29 — BEREAVEMENT AND GRIEF COUNSELING SERVICES TASK FORCE

Establishes a 13-member task force on bereavement and grief counseling services

SUMMARY

This bill makes various changes in the state's education laws as described in the section-by-section analysis below.

*House Amendment "A" (1) broadens the mandate review council's charge to include all education mandates, rather than only those for professional development as in the original bill; (2) restores certain in-service training requirements enacted in 2023; (3) narrows the original bill's changes on organic materials recycling so that they apply to K-12 schools only; (4) narrows the original bill's FAFSA exemption for certain endowed academy students; and (5) adds the provisions on reserve funds, physician assistants certifying students' nonparticipation in physical education, school discipline, disconnected youth, youth service bureaus, credit recovery programs, model student work release policy, working groups on high school graduation requirements and grading policies, and the bereavement and grief counseling services task forces.

EFFECTIVE DATE: Various; see below.

§§ 1 & 30 — EDUCATION MANDATE REVIEW ADVISORY COUNCIL

Establishes a 10-member Education Mandate Review Advisory Council; repeals a mandate working group established in 2023

Duties

The bill establishes a 10-member Education Mandate Review Advisory Council to advise and provide annual reports to the Education Committee on the (1) cost and implementation of existing education mandates on local and regional boards of education and (2) impact of proposals to add to or revise these mandates (§ 1). It repeals an 11-member working group established in 2023 with a similar charge (§ 30).

Under the bill, the council's annual reports may include a review of education mandates on school boards in the state's laws and regulations to identify those that may be burdensome or limit or restrict providing student instruction or services. For these mandates, a report must have a detailed analysis and indicate the specific statutory or regulatory citation and how it is imposed on the board. It must also make recommendations on repealing or amending any statutes or regulations.

Under the bill, the council's reports to the Education Committee must be submitted annually beginning by January 1, 2025. They must include recommendations for legislation (if any) as well as the following:

1. a review of all existing education mandates in state law;

2. costs incurred by school boards to implement these mandates; and

3. how the boards implement the mandates, including how and when they are provided.

Membership

Under the bill, the council consists of 10 legislative appointees as shown in the table below.

Table: Council Membership

Appointing Authority	*Criteria*
House speaker	Represents the Connecticut Association of Boards of Education
Senate president pro tempore	Represents the Connecticut Association of Public School Superintendents
House majority leader	Represents the Connecticut Association of Schools
Senate majority leader	Represents the Connecticut Association of School Business Officials
House minority leader	Member of a local or regional school board
Senate minority leader	Represents the Connecticut Federation of School Administrators
Education Committee House chairperson and ranking member (one each)	Public school paraeducator in Connecticut
Education Committee Senate chairperson and ranking member (one each)	Public school teacher in Connecticut

The bill requires appointing authorities to make their initial appointments by August 1, 2024, and fill any vacancies. The initial terms end on January 31, 2029, and subsequent terms last for five years. The bill allows members to serve multiple terms.

The bill requires the House speaker and Senate president pro tempore to select the council's chairpersons from among its members. The chairpersons must schedule and hold the first meeting by October 1, 2024. The Education Committee's administrative staff must serve as the council's administrative staff.

EFFECTIVE DATE: July 1, 2024

§§ 2-5 — IN-SERVICE TRAINING

Requires that (1) the manner and frequency of in-service training for certified educators be determined by the school board's professional development and evaluation committee and (2) the required subject matter be provided at least once every five years; eliminates specified subject matter from in-service training that, generally, is addressed by other training requirements; restores in-service training requirements that inadvertently sunset in 2025

Existing law requires school boards to have an in-service training program for teachers, administrators, and pupil personnel who hold the initial educator, provisional educator, or professional educator certificate. The bill requires that (1) the manner and frequency of the training be determined by the school board's professional development and evaluation committee and (2) at a minimum, the required subject matter be provided at least once every five years.

Additionally, the bill eliminates requirements that the training include (1) identification and prevention of and response to bullying, (2) culturally responsive pedagogy and practice, and (3) the principles and practices of social-emotional learning and restorative practices. Generally, training on these subjects is required by other statutes (e.g., certified employees' professional development programs must include culturally responsive pedagogy and practice (CGS § 10-148a)). The bill also makes conforming changes.

Effective July 1, 2025, the bill also restores in-service training requirements enacted in 2023 on special education, planning and placement teams and Section 504 plans (Rehabilitation Act of 1973), and emergency response to students who experience a seizure in school. These requirements were enacted in two 2023 public acts (PA 23-137, § 49, and PA 23-160, § 2) but sunset June 30, 2025, under current law due to a codification conflict with a different act (PA § 23-167, § 60).

EFFECTIVE DATE: July 1, 2024, except that the restoration of the 2023 enacted requirements is effective July 1, 2025.

§ 6 — LARGE ORGANIC MATERIALS GENERATORS

For public and private K-12 schools, (1) delays, from January 1, 2025, to July 1, 2026, the requirement for certain organic materials generators to separate the materials and recycle them and (2) limits the requirement to buildings or facilities located within a 20-mile radius of a permitted source-separated organic material composting facility

Beginning January 1, 2025, PA 23-170, § 5, expands the scope of the law requiring certain organic materials generators to separate the materials and recycle them. Among other things, it requires public and private educational facilities (and other newly included entities) that generate an average projected volume of at least 26 tons of source-separated organic materials (e.g., food scraps) per year to (1) separate the materials from other solid waste and (2) recycle them at a permitted source-separated organic material composting facility that has capacity and is willing to accept them.

For public and nonpublic school buildings or facilities with students in grades K-12 (in any combination), the bill (1) delays the implementation of this requirement to July 1, 2026, and (2) limits it to buildings and facilities located within a 20-mile radius of a permitted source-separated organic material composting facility. It retains the January 1, 2025, implementation for public or independent higher education institution buildings or facilities.

EFFECTIVE DATE: July 1, 2024

§§ 7 & 8 — RESERVE FUNDS

Allows local boards of education, rather than local boards of finance or other appropriating authorities, to deposit unexpended education funds into a nonlapsing account; allows regional boards of education to create reserve funds for educational expenditures, rather than reserve funds for capital and nonrecurring expenditures

Current law allows a town board of finance, board of selectmen in a town with no board of finance, or other appropriating authority for a school district, to deposit unexpended education funds into a nonlapsing account. Beginning with FY 24, the bill instead allows the local board of education to make this deposit. As under existing law, the deposit may be up to 2% of the previous fiscal year's budgeted appropriation for education, and account expenditures must be only for educational purposes (§ 7).

Beginning with FY 24, the bill allows regional boards of education to create reserve funds for educational expenditures, rather than reserve funds for capital and nonrecurring expenditures as current law allows, and makes conforming changes (e.g., repealing language that limited fund expenditures to certain capital projects and equipment purchases). As under existing law, boards may create the fund by a majority vote of their members, and the aggregate amount of annual and supplemental appropriations by the district to the fund cannot exceed 2% of the annual district budget for the fiscal year (§ 8).

EFFECTIVE DATE: Upon passage

§§ 9 & 10 — HIGH SCHOOL GRADUATION REQUIREMENTS

Delays the FAFSA completion requirement to the graduating class of 2027 and exempts certain international students at endowed academies from the requirement; eliminates the option for school boards to require students to complete a one-credit mastery-based diploma assessment; eliminates the ban on partisan political activities counting as community service; adds physician assistants to the list of practitioners who may certify that a student should not participate in physical education

FAFSA Completion

Beginning with the graduating class of 2025, current law requires students to complete a Free Application for Federal Student Aid (FAFSA), institutional financial aid application (if the student does not have legal immigration status), or signed waiver in order to graduate from high school. The bill delays the requirement by two years, to the graduating class of 2027.

The bill also exempts endowed academy students who hold F-1 visas from this requirement (i.e., nonimmigrant student visas). The state has three endowed academies that function as public high schools under state law (i.e., Gilbert School, Norwich Free Academy, and Woodstock Academy).

Credit Requirements

Beginning with the graduating class of 2027, the bill eliminates the option for school boards to require students to complete a one-credit mastery-based diploma assessment (i.e., a “capstone”) in order to graduate from high school.

Additionally, existing law requires students, beginning with the graduating class of 2027, to complete a half-credit of personal financial management and financial literacy, which may count as either a humanities credit or an elective credit. The bill provides a third option by allowing this requirement to count as a science, technology, engineering, and mathematics credit.

Community Service

Existing law allows school boards to offer, and count towards high school graduation requirements, one half-credit in community service. Among other things, students must complete at least 50 hours of actual service outside of school hours.

The bill eliminates current law's (1) ban on partisan political activities counting as community service and (2) requirement that the State Board of Education give community service recognition awards to students who complete at least 50 hours of community service.

Physical Education

Existing law requires students to complete one credit in physical education and wellness unless they present a certificate from a physician or advanced practice registered nurse stating that, in the practitioner's opinion, participation is medically contraindicated by the student's physical condition. The bill additionally allows students to present this certificate from a physician assistant.

EFFECTIVE DATE: July 1, 2024

§§ 9, 11 & 12 — STUDENT SUCCESS PLANS

Requires that student success plans consider enrollment opportunities in the Connecticut Technical Education and Career System

The bill requires that student success plans consider enrollment opportunities in the Connecticut Technical Education and Career System. By law, school boards must create a student success plan for each public school student beginning in sixth grade. The plan must include the student's career and academic choices in grades 6-12.

EFFECTIVE DATE: July 1, 2024

§ 13 — IN-SCHOOL SUSPENSIONS

Reduces the maximum number of consecutive days for in-school suspensions from 10 to five

The bill reduces, from 10 to five, the maximum number of consecutive days a school may give a student for an in-school suspension. By law, an in-school suspension is an exclusion from regular classroom activity but not exclusion from school, and the exclusion must not extend beyond the end of the school year in which the suspension was imposed.

EFFECTIVE DATE: July 1, 2024

§ 14 — STANDARD FOR EARLY GRADES OUT-OF-SCHOOL SUSPENSION

Changes the standard for out-of-school suspensions in early grades and shortens the maximum out-of-school suspension for these grades from 10 to five days

The bill changes the standard for out-of-school suspensions for grades preschool to two to situations with evidence that the student's conduct on school grounds is behavior that causes physical harm. Under current law, the standard is conduct of a violent or sexual nature that endangers persons.

Additionally, under the bill, in order to suspend a student in these grades, the school administration must (1) require that the student receives trauma-informed and developmentally appropriate services that align with any behavioral intervention plan, individualized education program, or Section 504 plan (Rehabilitation Act of 1973), when the student returns to school immediately after the suspension and (2) consider whether to convene a planning and placement team meeting to evaluate whether the student may need special education or related services.

It also limits out-of-school suspensions for this group to no more than five school days. By law, out-of-school suspensions for other grades may not be longer than 10 consecutive school days.

EFFECTIVE DATE: July 1, 2024

§ 15 — SRO REPORTS

Clarifies to whom SROs must give investigation and intervention reports

Current law requires each school resource officer (SRO) to give his or her agency's police chief a report for each investigation or behavioral intervention the SRO conducts within five days after doing so. The law details what must be in the report and requires police chiefs to submit SROs' reports to their school districts' superintendents at least monthly.

The bill clarifies that if the SRO's chief of police is not Police Officer Standards and Training (POST)-certified, then the SRO must instead submit the reports to the superintendent. (In some towns, by charter or municipal ordinance, the chief law enforcement officer is the first selectman.) The Police Officer Standards and Training Council (POST) provides the required training for all uniformed municipal police in the state.

EFFECTIVE DATE: July 1, 2024

§§ 16 & 17 — SCHOOL CLIMATE SURVEYS AND CLIMATE IMPROVEMENT PLANS

Requires the development of a (1) school climate survey standard and (2) model school climate improvement plan

The bill requires the Social and Emotional Learning and School Climate Advisory Collaborative (i.e., "the collaborative") to develop a (1) school climate survey standard and (2) model school climate improvement plan. For the survey, the standards must address collecting diversity, equity, and inclusion data and how to reduce disparities in data collection between school districts.

By law, the collaborative has numerous responsibilities related to fostering a positive school climate, including developing a statewide school climate survey and a model positive school climate policy.

The bill includes duplicate sections of the same law with different effective dates to conform with changes from past legislation.

EFFECTIVE DATE: July 1, 2024 (§ 16) and July 1, 2025 (§ 17)

§§ 18 & 19 — LOCAL SCHOOL CLIMATE STEPS

Requires school climate surveys to meet or use the state school climate survey standards; allows a local school climate specialist to incorporate the model school climate plan into his or her school climate plan

Under current law, a "school climate survey" must be a research-based, validated, and developmentally appropriate survey for students, school employees, and families of students, in the predominant languages of the school community, that measures and identifies school climate needs and tracks progress through a school climate improvement plan.

The bill additionally requires that the surveys meet the collaborative survey standards or use the statewide school climate survey that the collaborative develops.

By law, the school climate specialist has numerous duties at the individual school level. The bill allows a school climate specialist to incorporate the model school climate improvement plan into his or her school climate improvement plan. Unchanged from current law, the school climate specialist must submit the plan to the school district's school climate coordinator for review and approval.

EFFECTIVE DATE: July 1, 2024

§ 20 — STATE DIRECTOR OF SCHOOL CLIMATE IMPROVEMENT

Requires SDE to appoint a state director of school climate improvement

The bill requires the State Department of Education (SDE), within available appropriations, to appoint a director of school climate improvement to serve as the statewide social and emotional learning and school climate expert. Under the bill, the director's duties include annually, beginning by January 1, 2026, submitting a report to the Education Committee on recommendations for best practices and school climate improvement strategies in the state.

At the state level, the bill requires the director to also do the following:

1. help the collaborative develop and implement tools and best

practices for school climate and culture, including developing a model school climate survey and a model school climate improvement plan, and

2. in collaboration with the collaborative, develop strategies to improve service delivery for social and emotional learning, skills building, and mental health supports.

At the local level, the bill requires the director to do the following:

1. help school boards implement the (a) state anti-bullying, school climate, and social and emotional learning policy and requirements and (b) Connecticut school climate policy;
2. provide information and assistance to school boards, students, and parents and guardians of students on the uniform bullying complaint form;
3. help school climate coordinators (the districtwide school climate official) develop a continuum of strategies to prevent, identify, and respond to challenging behavior; and
4. develop and provide technical assistance and recommendations, in collaboration with the collaborative, to school boards on school employee trainings for school climate improvement.

EFFECTIVE DATE: July 1, 2024

§§ 21 & 22 — DISCONNECTED YOUTH

Requires P20 WIN to (1) develop a plan to establish a statewide data intermediary to assist nonprofits serving disconnected youth and (2) annually report on disconnected youth to the legislature using specified data

The bill requires the Connecticut Preschool through Twenty and Workforce Information Network (P20 WIN) to develop a plan to establish a statewide data intermediary to provide technical support, create data-sharing agreements, and build and maintain the infrastructure needed to share data between nonprofit organizations serving disconnected youth. The P20 WIN executive board must submit the plan to the Education Committee by January 1, 2025.

The bill additionally requires the P20 WIN executive board to submit a report on disconnected youth annually beginning by January 1, 2025, to the Appropriations, Children, Education, Human Services, Judiciary, Labor and Public Employees, and Public Health committees. In developing the report, the board must use the data model established through the data-sharing agreement 0043 regarding Research on Disengaged and Disconnected Youth in Connecticut (i.e., a 2023 agreement between various state agencies, a nonprofit, and a private consulting firm to share certain data from P20 WIN).

For the plan and annual reports, a "disconnected youth" is an individual age 14-26 who is (1) an at-risk student (see below) or (2) not enrolled in high school and (a) has not obtained a high school diploma or its equivalent; (b) has obtained a diploma or equivalent but is unemployed and not enrolled in an adult education program, institution of higher education or otherwise pursuing postsecondary education, or a workforce training or certification program, including an apprenticeship program; or (c) is incarcerated.

"At-risk" students are those enrolled in high school who are in danger of not graduating due to, among other things, (1) not earning sufficient credits; (2) being chronically absent (i.e., absences totaling at least 10% of the number of days enrolled); or (3) behavioral and other disciplinary issues (e.g., suspensions and expulsions).

EFFECTIVE DATE: Upon passage

§§ 23 & 24 — YOUTH SERVICE BUREAUS

Requires school boards, when requested by a YSB, to enter into an MOU on when students' educational records may be shared between the board and YSB; allows private youth-serving organizations to establish a YSB if they are designated to act as agents of one or more school boards

Data-Sharing (§ 23)

The bill requires school boards, when requested by a youth service bureau (YSB) that provides services to the board, to enter into a memorandum of understanding (MOU) on when students' educational records may be shared between the board and a YSB in the bureau's service provision. Any MOU must require the board to provide, and bureau to receive and maintain, any educational records in accordance with the federal Family Educational Rights and Privacy Act (FERPA, see *Background – FERPA*).

Establishing YSBs (§ 24)

Existing law allows one or more municipalities or private youth-serving organizations they designate to act as their agents, to establish a YSB. The bill additionally allows the organizations to establish a YSB if they are designated to act as agents of one or more local or regional boards of education.

As under existing law, the YSB may evaluate, plan, coordinate, and implement services, including prevention and intervention programs for delinquent, predelinquent, pregnant, parenting, and troubled youths referred to the bureau. The bill specifies that these youths may be referred by, among other entities, school boards, rather than schools as current law provides.

EFFECTIVE DATE: July 1, 2024

Background — FERPA

With certain exceptions, FERPA requires schools, school districts, and federally funded institutions to keep personally identifying information (PII) in a student's records confidential unless (1) the parents (of students under age 18) or students age 18 or older ("eligible students") consent to disclose it or (2) one of the legal exceptions to the confidentiality requirement applies (20 U.S.C. § 1232g).

Under FERPA's regulations, "education records" are, with certain exceptions, records that refer to a student and are maintained by an educational agency or institution. Examples of PII include a student's name, date of birth, and personal identifier (34 C.F.R. § 99.3).

§ 25 — CREDIT RECOVERY PROGRAMS

Requires school boards with a credit recovery program as part of their alternative education to allow certain students enrolled in a traditional school program to simultaneously enroll in the credit recovery program

Existing law allows school boards to have a school or program in a nontraditional setting that addresses students' social, emotional, behavioral, and academic needs (i.e., "alternative education").

Under the bill, school boards with a credit recovery program as part of their alternative education must allow students enrolled in a traditional school program and at risk of not graduating to also enroll in the credit recovery program while remaining enrolled in the traditional program. The boards must do so beginning with the 2024-2025 school year.

EFFECTIVE DATE: July 1, 2024

§ 26 — MODEL STUDENT WORK RELEASE POLICY

Requires the chief workforce officer to consult with the SDE commissioner when updating the model student work release policy

Existing law allows the state's chief workforce officer to update the model student work release policy as necessary. The bill requires her to consult with the SDE commissioner when doing so. By law, local and regional boards of education must adopt the model policy or the most recently updated version of it beginning with the 2024-2025 school year.

EFFECTIVE DATE: July 1, 2024

§§ 27 & 28 — WORKING GROUPS ON HIGH SCHOOL GRADUATION REQUIREMENTS, GRADING POLICIES, AND ACCOUNTABILITY INDEX

Allows (1) CABE to convene a working group to review high school graduation requirements and (2) CEA and AFT-CT to jointly convene a working group to review high school grading policies and the accountability index

The bill allows the Connecticut Association of Boards of Education (CABE) to convene a working group of at least 15 members to review high school graduation requirements to identify requirements that limit or restrict instruction or service provision to students and recommend revisions (§ 27). CABE's executive director or a designee must chair the working group.

The bill also allows the Connecticut Education Association (CEA) and the American Federation of Teachers-Connecticut (AFT-CT) to jointly convene a working group of at least 15 members to review (1) high school grading policies used by local and regional boards of education and (2) the accountability index and information and data SDE uses to calculate index scores (§ 28). CEA's and AFT-CT's executive directors, or their designees, must serve as the working group's chairpersons.

Under the bill, the groups must each submit a report to the Education Committee by January 1, 2026. Each group terminates when it submits its report or July 1, 2026, whichever is later.

EFFECTIVE DATE: July 1, 2024

Membership

The bill establishes identical membership requirements for the two groups. Both must include one representative from each of the following organizations:

1. CABE;
2. the Connecticut Association of Public School Superintendents;
3. the Connecticut PTA;
4. AFT-CT;
5. CEA;
6. the Connecticut Association of Schools;
7. the Connecticut Federation of School Administrators;
8. the Connecticut School Counselor Association;
9. the Connecticut Association for Health, Physical Education, Recreation and Dance; and

10. the Connecticut Business and Industry Association's education and workforce affiliate.

The groups must also include the following ex-officio members or their designees: the SDE commissioner and Education Committee's chairpersons and ranking members. Each group may also include additional members deemed appropriate by the group's chairpersons.

The bill requires appointing authorities to make their initial appointments to the working groups by July 31, 2024, and fill any vacancies. Each group's chairpersons must schedule and hold the initial meetings by August 30, 2024. The groups may allow for public comment or seek input from students, parents, educators, boards of education, and other education stakeholders.

§ 29 — BEREAVEMENT AND GRIEF COUNSELING SERVICES TASK FORCE

Establishes a 13-member task force on bereavement and grief counseling services

Duties

The bill establishes a 13-member task force to develop recommendations for creating and administering a statewide program for delivering bereavement and grief counseling services to children and families at no cost to participants.

The task force must make recommendations on the following:

1. appropriate administering agency or agencies;

2. scope of services, including those to marginalized communities and culturally informed services;

3. role that existing counseling services and school-based health centers should have in service delivery;

4. service delivery, including necessary resources, in parts of the state where services are currently insufficient or non-existent;

5. long-term funding sources; and

6. additional considerations the task force identifies.

The task force must submit a report on its findings and recommendations to the Children and Public Health committees by July 1, 2025. It terminates on this date or when it submits its report, whichever is later.

Membership

Under the bill, the task force consists of 13 members: eight legislative appointees (who may be legislators), shown in the table below, and five ex-officio members, listed below the table. Appointing authorities must make their initial appointments within 30 days after the bill's passage and fill any vacancies.

Table: Appointed Task Force Members

Appointing Authority	*Criteria*
House speaker	Represents a bereavement and grief counseling services program that serves children and families
Senate president pro tempore	Represents a statewide association of school-based health centers
House majority leader	Represents a statewide association of school counselors
Senate majority leader	Represents the state chapter of a national nonprofit organization that works to improve the lives of children and families
House minority leader	Represents a child study center affiliated with a medical school in the state
Senate minority leader	A licensed psychologist who is an expert in treating bereaved children
Education Committee House chairperson and ranking member (joint appointment)	Experience with grief and bereavement
Education Committee Senate chairperson and ranking member (joint appointment)	Represents the Connecticut Association of School Psychologists

The task force also includes the following officials or their designees: the (1) children and families, education, mental health and addiction services, and public health commissioners and (2) Commission on

Women, Children, Seniors, Equity and Opportunity's (CWCSEO) executive director.

The bill requires the House speaker and Senate president pro tempore to select the task force chairpersons from among its members. The chairpersons must schedule and hold the task force's first meeting within 60 days after the bill's passage. CWCSEO's administrative staff must serve as the task force's administrative staff.

EFFECTIVE DATE: Upon passage

COMMITTEE ACTION

Education Committee

Joint Favorable Change of Reference - APP

Yea	43	Nay	1	(03/20/2024)

Appropriations Committee

Joint Favorable Substitute

Yea	52	Nay	0	(04/04/2024)

FY 2024 Competitive Grants

Police

- DRE - $49,929.81 (Fund 230)
- DUI - $15,734.93 (Fund 238)
- ARPA Auto Theft & Violence - $35,000 (Fund 241) Received FY23 for FY24
- Distracted Driving High Visibility Enforcement - $24,842.37 (Fund 297)
- HRRR Speed Enforcement - $52,256.74 (Fund 240)

Emergency Management

- NSEP Grant - $75,944.00 (Fund 229)
- EMPG - $21,508.30 (Fund 252)

Youth Services

- Youth Enhancement Grant - $10,755.00
- DCF Base Grant - $14,103.00
- DCF Supplement Grant - $5,902.00
- United Way Emergency Food and Shelter Program (EFSP):
  - Phase 40 – Utilities - $2,000.00
  - Phase 41– Food - $1,250.00
- Community Impact Grant - $7,000.00 (For FY25)
- Waterford Alcohol and Drug Education Coalition (W.A.D.E) - $4,152.79
- ESSER - $20,000.00

Town Clerk

- Historic Documents Preservation Grant - $6,000.00 (Fund 293)

Fire Services

- CT Fair Plan $500.00 (September 2023)
- CT Fair Plan $500.00 (March 2024)

ROV

- Early Voting Grant - $10,500.00 (Fund 257)

Senior Services

- Agency On Aging - $5,325.75 (Fund 217)

Total $ 363,204.69

ANIMAL CONTROL - FUND 203

	FY24 ACTUAL	FY23 ACTUAL	FY22 ACTUAL	FY21 ACTUAL	FY20 ACTUAL	FY19 ACTUAL	FY18 ACTUAL	FY17 ACTUAL	FY16 ACTUAL	FY15 ACTUAL
BUDGETED (TRANSFER IN)	100,000.00	60,000.00	60,000.00	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00
Other Revenue										
Dog Licenses	4,637.50	1,146.00	4,364.50	3,777.75	3,223.50	3,862.25	3,804.75	3,104.00	3,976.00	4,405.75
Dog Warden Fees	590.00	645.00	895.00	385.00	945.00	2,500.00	2,084.17	1,400.50	1,318.00	2,012.00
Adoption Fees	70.00	95.00	85.00	90.00	70.00	75.00	115.00	115.00	185.00	170.00
Donations	1,330.00	515.00	2,897.63	1,486.06	1,318.87	2,038.02	2,282.99	3,691.56	1,770.31	2,010.00
MISC	-	30.00		170.00		2,748.58			2,856.28	
TOTAL REVENUE	**106,627.50**	**62,431.00**	**68,242.13**	**35,908.81**	**35,557.37**	**41,223.85**	**38,286.91**	**38,311.06**	**40,105.59**	**38,597.75**
AMOUNT EXPENDED										
Dog Warden Salary (paid to EL)	93,525.11	83,386.80	62,718.36	59,399.32	56,851.47	55,923.31	56,159.84	47,995.09		
Officer Salary								575.95	18,325.81	20,253.38
Overtime									263.64	
Training/Education									96.90	150.00
FICA								44.06	1,422.11	1,508.91
Advertising	372.00	369.00	168.00	173.00	178.00	554.56	278.00	392.00	482.00	518.00
Professional Fees	2,204.84	630.27	1,133.49	1,453.64	1,353.74	4,006.03	892.61	850.55	2,242.30	2,230.98
Service Contracts/Repairs			250.68	1,273.42	488.25	4,433.45	4,767.39	3,659.76	4,995.79	7,887.63
Facility Maintenance								127.28	541.74	229.78
Supplies	1,145.53	140.63		359.90	218.40	300.49	1,988.56	1,480.67	537.32	
TOTAL EXPENDITURES	**97,247.48**	**84,526.70**	**64,270.53**	**62,659.28**	**59,089.86**	**65,217.84**	**64,086.40**	**55,125.36**	**28,907.61**	**32,778.68**
YEAR-END BALANCE	**9,380.02**	**(22,095.70)**	**3,971.60**	**(26,750.47)**	**(23,532.49)**	**(23,993.99)**	**(25,799.49)**	**(16,814.30)**	**11,197.98**	**5,819.07**
OVERALL BALANCE	**(108,617.77)**									

as of 7/25/24

ADDITIONAL APPROPRIATION SUMMARY

	CONTINGENCY	CNR UNDESIGNATED	GENERAL FUND	TOTAL
2022	277,425.00	2,615,159.45	1,800,000.00	4,692,584.45
2023	233,793.00	1,401,563.00	4,011,417.00	5,646,773.00
2024	244,746.00	1,964,286.00	4,952,609.00	7,161,641.00
	$ 755,964.00	$ 5,981,008.45	$ 10,764,026.00	

FY 2024 ADDITIONAL APPROPRIATIONS

Project	DEPARTMENT	Amount	BOS Approved	BOF Approved	RTM Approved	FUNDING SOURCE
HVAC Community Center	Facilities	$ 300,000.00	6/20/2023	7/19/2023	8/7/2023	General Fund Balance
Paving Old Norwich Road	Public Works	$ 1,053,000.00	6/20/2023	7/19/2023	8/7/2023	General Fund Balance
Water Connections	WUC	$ 181,300.00	6/20/2023	7/19/2023	8/7/2023	CNR Fund Balance
Concrete Curbing	Public Works	$ 100,000.00	6/20/2023	7/19/2023	8/7/2023	General Fund Balance
Phone Upgrade	IT/BOE	$ 581,700.00	7/11/2023	7/19/2023	8/7/2023	CNR Fund Balance
Town Hall Bathrooms Renov	Public Works	$ 180,000.00	7/11/2023	7/19/2023	8/7/2023	CNR Fund Balance
Settlement	Legal	$ 75,000.00			N/A	Contingency
Revaluation	Assessor	$ 6,548.00	9/12/2013	9/13/2023	10/2/2023	CNR Fund Balance
Old Norwich Rd Pump Station	Utilities	$ 755,369.00	9/12/2013	9/13/2023	10/2/2023	CNR Fund Balance
Fargo Water Tank Antennas	EOC	$ 48,998.00	9/12/2013	9/13/2023	12/4/2023	CNR Fund Balance
Security	Town/BOE	$ 1,982,900.00	9/12/2013	9/13/2023	10/2/2023	General Fund Balance
LCRR Engineering Services	WUC	$ -	10/24/2023			Failed at BOS
Employee Payout	PD	$ 35,952.00	10/24/2023	11/8/2023	N/A	Contingency
Cohanzie UST Tank	Public Works	$ 11,290.00	10/30/2023	11/8/2023	N/A	Contingency
Civic Triangle (ADA Access)	Rec & Park	$ 273,428.00	12/5/2023	12/13/2023	2/5/2024	General Fund Balance
Employee Payout	PD	$ 12,786.00	12/5/2023	12/13/2023	N/A	Contingency
Elevator Reconditioning	Facilities	$ 28,550.00	11/14/2023	12/13/2023	2/5/2024	CNR Fund Balance
8 Goshen Rd Acquisition	First Selectman	$ 385,000.00	12/19/2023	1/10/2024	2/5/2024	General Fund Balance
Textbooks	BOE	$ 252,044.00	1/9/2024	1/10/2024	2/5/2024	General Fund Balance
OSW Bldg Architect	Fire Services	$ 126,821.00	1/9/2024	1/10/2024	2/5/2024	CNR Fund Balance
Employee Payout	Police	$ 34,063.00	1/23/2024	2/14/2024	N/A	Contingency
Employee Wages	Finance	$ 2,887.00	1/23/2024	2/14/2024	N/A	Contingency
Employee Payout	Library	$ 16,993.00	2/20/2024	3/13/2024	N/A	Contingency
Employee Payout	HR	$ 18,795.00	2/20/2024	3/13/2024	N/A	Contingency
Employee Payout	Police	$ 14,893.00	2/20/2024	3/13/2024	N/A	Contingency
OSW Fire House Project Mgr	Fire Services	$ 306,650.00	3/5/2024	3/13/2024	4/8/2024	General Fund Balance
Clark Lane Chillers	BOE	$ 149,340.00	3/19/2024	4/10/2024	6/3/2024	General Fund Balance
Employee Wages	YSB	$ 21,708.00	4/16/2024	5/22/2024	N/A	Contingency
Town Hall Bathrooms Renov	Public Works	$ 55,000.00	4/16/2024	5/22/2024	6/3/2024	CNR Fund Balance

FY 2024 ADDITIONAL APPROPRIATIONS

Project	DEPARTMENT	Amount	BOS Approved	BOF Approved	RTM Approved	FUNDING SOURCE
Salaries	Library	$ 32,439.00	5/7/2024	5/22/2024	6/3/2024	General Fund Balance
Salaries	Library	$ 10,379.00	5/7//24	5/22/2024	N/A	Contingency
Townhall Basketball Courts	Rec & Park	$ 117,808.00	5/21/2024	6/12/2024	8/5/2024	General Fund Balance
	TOTAL	$ 7,171,641.00				
	CONTINGENCY	244,746.00				
	CNR UNDESIGNATED	1,964,286.00				
	GENERAL FUND	4,952,609.00				

7-25-2024

To: **Robert J. Brule – First Selectman**
Kim Allen – Director of Finance
Glenn Patterson & Board of Finance Members
Paul Goldstein & RTM Members
Thomas W. Giard III – Superintendent of Schools
Joseph Mancini – Director of Finance & Operations – BOE
Pat Fedor & Board of Education Members

From: Abbas Danesh – Treasurer

Subject: Quarterly Treasurer's Report and Related Financials ending 6/30/2024.

The following attachments are included for reference:

Attachment 1 – 6/30/2024 Cash Positions & QTLY Cash Positions – Town of Waterford
Attachment 2 – CDs & Bonds Summary – Town of Waterford
attachment 2 April – June & attachment 2 combined
Attachment 3 – Graph of Total Interest Income vs. Fiscal Years
Attachment 4 – Interest Income by Funds vs. Fiscal Years
Attachment 5 – FY 2025 Estimated General Fund Cash Flow
Attachment 6 – Bond Debt Service
Attachment 7 – Detailed Bond Debt Service FY2025 to FY2032
Attachment 7 combined Bond Debt Service FY2025 to FY2032

Going over our three baskets/institutions:

Averages for STIF interest rates
April 5.42%, May 5.42%, June 5.42%

People's Savings interest is at 3.25%.

Fidelity account activities:

April: One Mil treasury and 400K treasury matured. Purchased two Mil treasury maturing 6/2024, 41K Bank of America CD maturing 4/2026 and 400K Agency Bonds maturing 4/2034.

May: Two Mil treasury & 87K Wells Fargo CD matured. Purchased one Mil treasury maturing 8/2024, one Mil treasury maturing 4/2025, one Mil treasury maturing 5/2025, 109K Bank of America CD maturing 5/2026, 5K Morgan Stanley CD maturing 5/2029 & 30K Agency Bonds maturing 5/2031.

June: Four Mil Treasury & 166K Goldman Sachs CD matured. 70K JP Morgan CD was called. Purchased one Mil treasury maturing 10/2024, one Mil treasury maturing 12/2024, one Mil treasury maturing 2/2025, one Mil treasury maturing 5/2025 & 241K Morgan Stanley CD maturing 6/2029.

Please see Attachment 1 cash positions as of 6/30/2024. **Please note on bottom of the page, the quarterly cash positions-year over year.**

Please see Attachment 2 combined, the monthly running of WAM, WAY, and Annualized ALPHA to get a more accurate picture of our portfolio.

As you observe our ALPHA, which measures performance, I underperformed our benchmark in April, May, and June by (-1.34%, -1.33% and -1.30%, respectively). Our Weighted Average Yield (WAY) has been steadily increasing, from an average of 0.65% in FY2021 to 4.12% in June of 2024.

Attachments 3 & 4 show our interest income with comparable amounts from previous years. **FY 2024 of $4,614,433** vs **FY 2023 of $3,027,719**.

Please see Attachment 5, our estimated General Fund cash flows for FY 2025.

Please see Attachment 6, our updated bond debt service.

Please see Attachment 7, our detailed bond debt service annually to FY 2032…total principal due…our weighted average interest payments & weighted average maturity in years.

Please see Attachment 7 combined
…as of 7/1/2024…we have $55,215,000 outstanding Bonds…which we pay 2.92% annual interest…with average maturity of 4.63 years.

…with our current outstanding Bonds, by FY 2032…we will have $13,550,000 in outstanding Bonds…which we'll pay 2.04% annual interest…with average maturity of 2.78 years.

It is an honor and a pleasure to be in my position as treasurer; I welcome any questions or suggestions.

Sincerely Yours,

Abbas Danesh

Abbas Danesh – Treasurer

…my next quarterly report will be in Oct 2024.

6/30/2024 CASH POSITIONS - TOWN OF WATERFORD

Date of Position	Financial Institution	General Fund	Capital Non Recurring	Capital Improvement	High School Plus BANS	WPCA	Fleet Manag	Sewer Maint. & Dev	Special Assistance	Insurance Admin Fund	Hammond Mem.	Total $	% Total
6/30/24	Dodge & Cox Fd										$ 116,911	$ 116,911	0.18%
6/30/24	Fidelity Brokerage	$ 19,349,565										$ 19,349,565	29.71%
6/30/24	M&T Bank	$ 487,271		$ -		$ 41,593	$ -		$ 493,688			$ 1,022,552	1.57%
6/30/24	M&T Bank MM	$ 2,295										$ 2,295	0.00%
6/30/24	STIF	$ 12,784,525	$ 11,414,150	$ 3,338,687	$ 1,298	$ 6,451,795	$ 4,272,224	$ 776,980		$ 5,599,242	$ 58	$ 44,638,959	68.54%
	Totals	*$ 32,623,656*	*$ 11,414,150*	*$ 3,338,687*	*$ 1,298*	*$ 6,493,388*	*$ 4,272,224*	*$ 776,980*	*$ 493,688*	*$ 5,599,242*	*$ 116,969*	*$ 65,130,282*	*100.00%*

The Balances Do not reflect "Due To" for the various accounts

Wells Fargo Balances - Managed by Fudiciary Advisors		OPEB Fund	$ 13,331,516
(Under Control of Finance Director and Commissions)		Pension Fund	$ 507,855

Hammond Mem. Amount of $15,000 distributed in Oct per request by Eugene O'neill Theater Center

QTLY CASH POSITIONS - YEAR OVER YEAR - TOWN OF WATERFORD

	General Fund	Capital Non Recurring	Capital Improvement	High School Plus BANS	WPCA	Fleet Manag	Sewer Maint. & Dev	Special Assistance	Insurance Admin Fund	Hammond Mem.	Total $
6/30/20	$21,350,290	$10,776,354	$2,215,720	$1,179	$4,827,557	$2,382,235	$478,022	$278,631	$6,033,778	$127,134	$48,470,900
6/30/21	$30,868,499	$8,375,198	$2,280,320	$1,180	$4,019,095	$2,665,733	$540,418	$73,004	$5,945,554	$144,021	$54,913,022
6/30/22	$30,696,949	$9,756,872	$5,249,341	$1,183	$4,483,291	$3,183,256	$562,617	$17,056	$7,060,200	$120,564	$61,131,329
6/30/23	$37,641,129	$10,912,060	$4,430,341	$1,230	$5,163,280	$3,498,272	$777,269	$20,428	$5,866,693	$119,247	$68,429,949
6/30/24	$32,623,565	$11,414,150	$3,338,687	$1,298	$6,493,388	$4,272,224	$776,980	$493,688	$5,599,242	$116,969	$65,130,282

Attachment 2 April

CDs & Bonds Summary - Town of Waterford, April 2024

Maturity Date	Bank Name	Purchase Price	Amount at maturity	Yield
4/30/2024	CASH AND ACCRUED INTEREST	$ 1,121,974	$ 1,121,974	4.80%
5/1/2024	WELLS FARGO BANK NATL ASSN CD	$ 87,000	$ 87,000	5.05%
5/2/2024	UNITED STATES TREAS	$ 987,020	$ 1,000,000	5.35%
5/16/2024	UNITED STATES TREAS	$ 1,000,000	$ 1,000,000	5.30%
6/5/2024	GOLDMAN SACHS BK USA CD	$ 178,347	$ 166,000	0.61%
6/25/2024	UNITED STATES TREAS	$ 983,203	$ 1,000,000	5.39%
6/27/2024	UNITED STATES TREAS	$ 1,975,388	$ 2,000,000	5.36%
6/27/2024	UNITED STATES TREAS	$ 976,287	$ 1,000,000	5.27%
6/30/2024	UNITED STATES TREAS	$ 585,756	$ 600,000	5.52%
6/30/2024	UNITED STATES TREAS	$ 979,070	$ 1,000,000	5.39%
8/5/2024	AMERICAN EXPRESS NATL BANK	$ 13,000	$ 13,000	3.35%
8/26/2024	SALLIE MAE BANK	$ 5,000	$ 5,000	0.65%
8/31/2024	UNITED STATES TREAS	$ 982,180	$ 1,000,000	5.29%
9/18/2024	FLAGSTAR BANK CD	$ 245,000	$ 245,000	0.35%
10/15/2024	JP MORGAN CHASE CD	$ 70,000	$ 70,000	5.65%
10/18/2024	WELLS FARGO BANK NATL ASSN CD	$ 61,993	$ 59,000	0.64%
11/14/2024	CHARLES SCHWAB CD	$ 235,000	$ 235,000	5.45%
11/25/2024	FEDERAL HOME LN MTG CORP	$ 194,000	$ 194,000	5.15%
11/30/2024	UNITES STATES TREAS	$ 1,791,810	$ 1,800,000	5.09%
11/26/2024	JP MORGAN CHASE CD	$ 40,000	$ 40,000	5.60%
11/29/2024	WELLS FARGO BANK NATL ASSN CD	$ 180,000	$ 180,000	4.85%
12/27/2024	FEDERAL HOME LOAN BANKS	$ 30,000	$ 30,000	5.20%
1/14/2025	GOLDMAN SACHS BK USA NY CD	$ 110,287	$ 100,000	0.63%
6/3/2025	GOLDMAN SACHS BK USA CD	$ 47,442	$ 43,000	0.69%
6/26/2025	FEDERAL HOME LOAN BANKS	$ 95,000	$ 95,000	5.50%
7/1/2025	GOLDMAN SACHS BK USA CD	$ 111,425	$ 100,000	0.69%
7/15/2025	TENNESSEE VALLEY AUTH	$ 20,329	$ 21,000	0.68%
8/18/2025	GOLDMAN SACHS BK USA	$ 10,000	$ 10,000	0.80%
8/21/2025	TOYOTA FINL SVGS BANK CD	$ 245,000	$ 245,000	0.54%
9/4/2025	STATE BANK OF INDIA CD	$ 245,000	$ 245,000	0.45%
9/9/2025	FEDERAL HOME LN MTG CORP	$ 100,000	$ 100,000	0.65%
9/15/2025	MERRICK BANK CD	$ 245,000	$ 245,000	0.40%
10/14/2025	MORGAN STANLEY CD	$ 15,000	$ 15,000	4.50%
11/17/2025	BANK OF AMERICA CD	$ 115,000	$ 115,000	5.55%
11/24/2025	CITIBANK CD	$ 11,348	$ 10,000	0.73%
1/31/2026	UNITED STATES TREAS SER U-2026	$ 98,040	$ 100,000	0.79%
3/23/2026	MORGAN STANLEY CD	$ 43,000	$ 43,000	5.00%
3/31/2026	UNITED STATES TREAS SER W-2026	$ 199,250	$ 200,000	0.83%
3/31/2026	UNITED STATES TREAS SER W-2026	$ 99,589	$ 100,000	0.84%
3/31/2026	UNITED STATES TREAS SER W-2026	$ 99,875	$ 100,000	0.78%
4/13/2026	BANK OF AMERICA CD	$ 41,000	$ 41,000	4.80%
6/30/2026	UNITED STATES TREAS SER AA-2026	$ 99,659	$ 100,000	0.90%
6/30/2026	SALLIE MAE BANK	$ 240,000	$ 240,000	0.90%
1/11/2027	UBS BANK CD	$ 73,000	$ 73,000	4.00%
2/8/2027	UBS BANK CD	$ 28,000	$ 28,000	4.20%
2/23/2027	BMW BANK CD	$ 104,000	$ 104,000	4.45%
3/5/2027	WELLS FARGO BANK NATL ASSN CD	$ 105,000	$ 105,000	4.60%
3/8/2027	MORGAN STANLEY CD	$ 71,000	$ 71,000	4.65%
6/30/2027	FEDERAL HOME LOAN BANKS	$ 180,090	$ 180,000	3.50%
9/2/2027	FEDERAL HOME LOAN BANKS	$ 100,000	$ 100,000	0.90%
9/20/2027	BRIDGEWATER BANK CD	$ 245,000	$ 245,000	0.70%
12/23/2027	SPIRITBANK NA TULSA OKLA CD	$ 200,000	$ 200,000	0.60%
12/28/2027	CELTIC BK SALT LAKE CITY UTAH CD	$ 200,000	$ 200,000	0.75%
5/10/2028	MORGAN STANLEY CD	$ 43,000	$ 43,000	4.50%
5/24/2028	AMERICAN EXPRESS NATL BANK	$ 15,000	$ 15,000	4.45%
7/28/2028	FIRST FED SVGS & LN CD	$ 199,800	$ 200,000	0.91%
8/15/2028	US TREAS SEC STRIPPED INT	$ 23,040	$ 25,000	1.18%
9/11/2028	ADAMS COUNTY BANK CD	$ 245,000	$ 245,000	0.80%
9/27/2028	MORGAN STANLEY CD	$ 100,000	$ 100,000	4.70%
1/23/2029	WELLS FARGO BANK NATL ASSN CD	$ 98,000	$ 98,000	4.00%
2/21/2029	UBS BANK CD	$ 140,000	$ 140,000	4.20%
9/10/2029	FEDERAL FARM CR BKS BOND	$ 100,000	$ 100,000	1.23%
8/16/2030	FEDERAL HOME LOAN BKS BOND	$ 40,000	$ 40,000	6.00%
10/30/2030	JP MORGAN CHASE CD	$ 245,000	$ 245,000	1.00%
11/4/2030	LIVE OAK BKG CO NC CD	$ 245,000	$ 245,000	0.95%
9/25/2030	MINNWEST BANK CD	$ 245,000	$ 245,000	0.85%
12/23/2030	FEDERAL HOME LN MTG CORP	$ 100,000	$ 100,000	1.40%
12/5/2031	FEDERAL FARM CR BKS BOND	$ 34,000	$ 34,000	6.00%
9/29/2033	SYNCHRONY BANK CD	$ 140,000	$ 140,000	4.50%
4/19/2034	FEDERAL HOME LN MTG CORP	$ 400,000	$ 400,000	6.15%
11/15/2042	UNITED STATES TREAS	$ 631,617	$ 650,000	4.21%
	Total Investments	*$ 19,363,019*	*$ 19,484,974*	
	Weighted Average Yield		***4.08%***	
	STIF @	5.42%		
	Annualized ALPHA		***-$254,172***	
	Weighted Average Maturity in Years		***1.97***	

Attachment 2 May

CDs & Bonds Summary - Town of Waterford, May 2024

Maturity Date	Bank Name	Purchase Price	Amount at maturity	Yield
5/31/2024	CASH AND ACCRUED INTEREST	$ 138,354	$ 138,354	4.80%
6/5/2024	GOLDMAN SACHS BK USA CD	$ 178,347	$ 166,000	0.61%
6/25/2024	UNITED STATES TREAS	$ 983,203	$ 1,000,000	5.39%
6/27/2024	UNITED STATES TREAS	$ 1,975,388	$ 2,000,000	5.36%
6/27/2024	UNITED STATES TREAS	$ 975,287	$ 1,000,000	5.27%
6/30/2024	UNITED STATES TREAS	$ 585,756	$ 600,000	5.52%
6/30/2024	UNITED STATES TREAS	$ 979,070	$ 1,000,000	5.39%
8/5/2024	AMERICAN EXPRESS NATL BANK	$ 13,000	$ 13,000	3.35%
8/26/2024	SALLIE MAE BANK	$ 5,000	$ 5,000	0.65%
8/27/2024	UNITED STATES TREAS	$ 982,831	$ 1,000,000	5.40%
8/31/2024	UNITED STATES TREAS	$ 982,180	$ 1,000,000	5.29%
9/18/2024	FLAGSTAR BANK CD	$ 245,000	$ 245,000	0.35%
10/15/2024	JP MORGAN CHASE CD	$ 70,000	$ 70,000	5.65%
10/18/2024	WELLS FARGO BANK NATL ASSN CD	$ 61,993	$ 59,000	0.64%
11/14/2024	CHARLES SCHWAB CD	$ 235,000	$ 235,000	5.45%
11/25/2024	FEDERAL HOME LN MTG CORP	$ 194,000	$ 194,000	5.15%
11/30/2024	UNITES STATES TREAS	$ 1,791,810	$ 1,800,000	5.09%
11/26/2024	JP MORGAN CHASE CD	$ 40,000	$ 40,000	5.60%
11/29/2024	WELLS FARGO BANK NATL ASSN CD	$ 180,000	$ 180,000	4.85%
12/27/2024	FEDERAL HOME LOAN BANKS	$ 30,000	$ 30,000	5.20%
1/14/2025	GOLDMAN SACHS BK USA NY CD	$ 110,287	$ 100,000	0.63%
4/30/2025	UNITED STATES TREAS	$ 987,500	$ 1,000,000	5.18%
5/31/2025	UNITED STATES TREAS	$ 991,641	$ 1,000,000	5.08%
6/3/2025	GOLDMAN SACHS BK USA CD	$ 47,442	$ 43,000	0.69%
6/26/2025	FEDERAL HOME LOAN BANKS	$ 95,000	$ 95,000	5.50%
7/1/2025	GOLDMAN SACHS BK USA CD	$ 111,425	$ 100,000	0.69%
7/15/2025	TENNESSEE VALLEY AUTH	$ 20,329	$ 21,000	0.68%
8/18/2025	GOLDMAN SACHS BK USA	$ 10,000	$ 10,000	0.80%
8/21/2025	TOYOTA FINL SVGS BANK CD	$ 245,000	$ 245,000	0.54%
9/4/2025	STATE BANK OF INDIA CD	$ 245,000	$ 245,000	0.45%
9/9/2025	FEDERAL HOME LN MTG CORP	$ 100,000	$ 100,000	0.65%
9/15/2025	MERRICK BANK CD	$ 245,000	$ 245,000	0.40%
10/14/2025	MORGAN STANLEY CD	$ 15,000	$ 15,000	4.50%
11/17/2025	BANK OF AMERICA CD	$ 115,000	$ 115,000	5.55%
11/24/2025	CITIBANK CD	$ 11,348	$ 10,000	0.73%
1/31/2026	UNITED STATES TREAS SER U-2026	$ 98,040	$ 100,000	0.79%
3/23/2026	MORGAN STANLEY CD	$ 43,000	$ 43,000	5.00%
3/31/2026	UNITED STATES TREAS SER W-2026	$ 199,250	$ 200,000	0.83%
3/31/2026	UNITED STATES TREAS SER W-2026	$ 99,589	$ 100,000	0.84%
3/31/2026	UNITED STATES TREAS SER W-2026	$ 99,875	$ 100,000	0.78%
4/13/2026	BANK OF AMERICA CD	$ 41,000	$ 41,000	4.80%
5/11/2026	BANK OF AMERICA CD	$ 109,000	$ 109,000	5.00%
6/30/2026	UNITED STATES TREAS SER AA-2026	$ 99,859	$ 100,000	0.90%
6/30/2026	SALLIE MAE BANK	$ 240,000	$ 240,000	0.90%
1/11/2027	UBS BANK CD	$ 73,000	$ 73,000	4.00%
2/8/2027	UBS BANK CD	$ 28,000	$ 28,000	4.20%
2/23/2027	BMW BANK CD	$ 104,000	$ 104,000	4.45%
3/5/2027	WELLS FARGO BANK NATL ASSN CD	$ 105,000	$ 105,000	4.60%
3/8/2027	MORGAN STANLEY CD	$ 71,000	$ 71,000	4.65%
6/30/2027	FEDERAL HOME LOAN BANKS	$ 180,090	$ 180,000	3.50%
9/2/2027	FEDERAL HOME LOAN BANKS	$ 100,000	$ 100,000	0.90%
9/20/2027	BRIDGEWATER BANK CD	$ 245,000	$ 245,000	0.70%
12/23/2027	SPIRITBANK NA TULSA OKLA CD	$ 200,000	$ 200,000	0.60%
12/28/2027	CELTIC BK SALT LAKE CITY UTAH CD	$ 200,000	$ 200,000	0.75%
5/10/2028	MORGAN STANLEY CD	$ 43,000	$ 43,000	4.50%
5/24/2028	AMERICAN EXPRESS NATL BANK	$ 15,000	$ 15,000	4.45%
7/28/2028	FIRST FED SVGS & LN CD	$ 199,800	$ 200,000	0.91%
8/15/2028	US TREAS SEC STRIPPED INT	$ 23,040	$ 25,000	1.18%
9/11/2028	ADAMS COUNTY BANK CD	$ 245,000	$ 245,000	0.80%
9/27/2028	MORGAN STANLEY CD	$ 100,000	$ 100,000	4.70%
1/23/2029	WELLS FARGO BANK NATL ASSN CD	$ 98,000	$ 98,000	4.00%
2/21/2029	UBS BANK CD	$ 140,000	$ 140,000	4.20%
5/22/2029	MORGAN STANLEY CD	$ 5,000	$ 5,000	4.65%
9/10/2029	FEDERAL FARM CR BKS BOND	$ 100,000	$ 100,000	1.23%
8/16/2030	FEDERAL HOME LOAN BKS BOND	$ 40,000	$ 40,000	6.00%
10/30/2030	JP MORGAN CHASE CD	$ 245,000	$ 245,000	1.00%
11/4/2030	LIVE OAK BKG CO NC CD	$ 245,000	$ 245,000	0.95%
9/25/2030	MINNWEST BANK CD	$ 245,000	$ 245,000	0.85%
12/23/2030	FEDERAL HOME LN MTG CORP	$ 100,000	$ 100,000	1.40%
5/8/2031	FEDERAL HOME LN MTG CORP	$ 30,000	$ 30,000	6.00%
12/5/2031	FEDERAL FARM CR BKS BOND	$ 34,000	$ 34,000	6.00%
9/29/2033	SYNCHRONY BANK CD	$ 140,000	$ 140,000	4.50%
4/19/2034	FEDERAL HOME LN MTG CORP	$ 400,000	$ 400,000	6.15%
11/15/2042	UNITED STATES TREAS	$ 631,617	$ 650,000	4.21%
	Total Investments	***$ 19,411,351***	***$ 19,558,354***	
	Weighted Average Yield		***4.09%***	
	STIF @	5.42%		
	Annualized ALPHA		***-$252,092***	
	Weighted Average Maturity in Years		***2.02***	

Attachment 2 June

CDs & Bonds Summary - Town of Waterford, June 2024

Maturity Date	Bank Name	Purchase Price	Amount at maturity	Yield
6/30/2024	CASH AND ACCRUED INTEREST	$ 155,942	$ 155,942	4.80%
6/30/2024	UNITED STATES TREAS	$ 585,756	$ 600,000	5.52%
6/30/2024	UNITED STATES TREAS	$ 979,070	$ 1,000,000	5.39%
8/5/2024	AMERICAN EXPRESS NATL BANK	$ 13,000	$ 13,000	3.35%
8/26/2024	SALLIE MAE BANK	$ 5,000	$ 5,000	0.65%
8/27/2024	UNITED STATES TREAS	$ 982,831	$ 1,000,000	5.40%
8/31/2024	UNITED STATES TREAS	$ 982,180	$ 1,000,000	5.29%
9/18/2024	FLAGSTAR BANK CD	$ 245,000	$ 245,000	0.35%
10/15/2024	JP MORGAN CHASE CD	$ 70,000	$ 70,000	5.65%
10/18/2024	WELLS FARGO BANK NATL ASSN CD	$ 61,993	$ 59,000	0.64%
10/22/2024	UNITED STATES TREAS	$ 982,936	$ 1,000,000	5.37%
11/14/2024	CHARLES SCHWAB CD	$ 235,000	$ 235,000	5.45%
11/25/2024	FEDERAL HOME LN MTG CORP	$ 194,000	$ 194,000	5.15%
11/30/2024	UNITES STATES TREAS	$ 1,791,810	$ 1,800,000	5.09%
11/26/2024	JP MORGAN CHASE CD	$ 40,000	$ 40,000	5.60%
11/29/2024	WELLS FARGO BANK NATL ASSN CD	$ 180,000	$ 180,000	4.85%
12/27/2024	FEDERAL HOME LOAN BANKS	$ 30,000	$ 30,000	5.20%
12/31/2024	UNITES STATES TREAS	$ 994,688	$ 1,000,000	5.33%
1/14/2025	GOLDMAN SACHS BK USA NY CD	$ 110,287	$ 100,000	0.63%
2/28/2025	UNITED STATES TREAS	$ 996,133	$ 1,000,000	5.21%
4/30/2025	UNITED STATES TREAS	$ 987,500	$ 1,000,000	5.18%
5/31/2025	UNITED STATES TREAS	$ 991,641	$ 1,000,000	5.08%
5/31/2025	UNITED STATES TREAS	$ 991,670	$ 1,000,000	5.18%
6/3/2025	GOLDMAN SACHS BK USA CD	$ 47,442	$ 43,000	0.69%
6/26/2025	FEDERAL HOME LOAN BANKS	$ 95,000	$ 95,000	5.50%
7/1/2025	GOLDMAN SACHS BK USA CD	$ 111,425	$ 100,000	0.69%
7/15/2025	TENNESSEE VALLEY AUTH	$ 20,329	$ 21,000	0.68%
8/18/2025	GOLDMAN SACHS BK USA	$ 10,000	$ 10,000	0.80%
8/21/2025	TOYOTA FINL SVGS BANK CD	$ 245,000	$ 245,000	0.64%
9/4/2025	STATE BANK OF INDIA CD	$ 245,000	$ 245,000	0.45%
9/9/2025	FEDERAL HOME LN MTG CORP	$ 100,000	$ 100,000	0.65%
9/15/2025	MERRICK BANK CD	$ 245,000	$ 245,000	0.40%
10/14/2025	MORGAN STANLEY CD	$ 15,000	$ 15,000	4.50%
11/17/2025	BANK OF AMERICA CD	$ 115,000	$ 115,000	5.55%
11/24/2025	CITIBANK CD	$ 11,348	$ 10,000	0.73%
1/31/2026	UNITED STATES TREAS SER U-2026	$ 98,040	$ 100,000	0.79%
3/23/2026	MORGAN STANLEY CD	$ 43,000	$ 43,000	5.00%
3/31/2026	UNITED STATES TREAS SER W-2026	$ 199,250	$ 200,000	0.83%
3/31/2026	UNITED STATES TREAS SER W-2026	$ 99,589	$ 100,000	0.84%
3/31/2026	UNITED STATES TREAS SER W-2026	$ 99,875	$ 100,000	0.78%
4/13/2026	BANK OF AMERICA CD	$ 41,000	$ 41,000	4.80%
5/11/2026	BANK OF AMERICA CD	$ 109,000	$ 109,000	5.00%
6/30/2026	UNITED STATES TREAS SER AA-2026	$ 99,859	$ 100,000	0.90%
6/30/2026	SALLIE MAE BANK	$ 240,000	$ 240,000	0.90%
1/11/2027	UBS BANK CD	$ 73,000	$ 73,000	4.00%
2/8/2027	UBS BANK CD	$ 28,000	$ 28,000	4.20%
2/23/2027	BMW BANK CD	$ 104,000	$ 104,000	4.45%
3/5/2027	WELLS FARGO BANK NATL ASSN CD	$ 105,000	$ 105,000	4.60%
3/8/2027	MORGAN STANLEY CD	$ 71,000	$ 71,000	4.65%
6/30/2027	FEDERAL HOME LOAN BANKS	$ 180,090	$ 180,000	3.50%
9/2/2027	FEDERAL HOME LOAN BANKS	$ 100,000	$ 100,000	0.90%
9/20/2027	BRIDGEWATER BANK CD	$ 245,000	$ 245,000	0.70%
12/23/2027	SPIRITBANK NA TULSA OKLA CD	$ 200,000	$ 200,000	0.60%
12/28/2027	CELTIC BK SALT LAKE CITY UTAH CD	$ 200,000	$ 200,000	0.75%
5/10/2028	MORGAN STANLEY CD	$ 43,000	$ 43,000	4.50%
5/24/2028	AMERICAN EXPRESS NATL BANK	$ 15,000	$ 15,000	4.45%
7/28/2028	FIRST FED SVGS & LN CD	$ 199,800	$ 200,000	0.91%
8/15/2028	US TREAS SEC STRIPPED INT	$ 23,040	$ 25,000	1.18%
9/11/2028	ADAMS COUNTY BANK CD	$ 245,000	$ 245,000	0.80%
9/27/2028	MORGAN STANLEY CD	$ 100,000	$ 100,000	4.70%
1/23/2029	WELLS FARGO BANK NATL ASSN CD	$ 98,000	$ 98,000	4.00%
2/21/2029	UBS BANK CD	$ 140,000	$ 140,000	4.20%
5/22/2029	MORGAN STANLEY CD	$ 5,000	$ 5,000	4.65%
6/12/2029	MORGAN STANLEY CD	$ 241,000	$ 241,000	4.70%
9/10/2029	FEDERAL FARM CR BKS BOND	$ 100,000	$ 100,000	1.23%
8/16/2030	FEDERAL HOME LOAN BKS BOND	$ 40,000	$ 40,000	6.00%
10/30/2030	JP MORGAN CHASE CD	$ 245,000	$ 245,000	1.00%
11/4/2030	LIVE OAK BKG CO NC CD	$ 245,000	$ 245,000	0.95%
9/25/2030	MINNWEST BANK CD	$ 245,000	$ 245,000	0.85%
12/23/2030	FEDERAL HOME LN MTG CORP	$ 100,000	$ 100,000	1.40%
5/8/2031	FEDERAL HOME LN MTG CORP	$ 30,000	$ 30,000	6.00%
12/5/2031	FEDERAL FARM CR BKS BOND	$ 34,000	$ 34,000	6.00%
9/29/2033	SYNCHRONY BANK CD	$ 140,000	$ 140,000	4.50%
4/19/2034	FEDERAL HOME LN MTG CORP	$ 400,000	$ 400,000	6.15%
11/15/2042	UNITED STATES TREAS	$ 631,617	$ 650,000	4.21%
	Total Investments	***$ 19,523,141***	***$ 19,650,942***	
	Weighted Average Yield		***4.12%***	
	STIF @	5.42%		
	Annualized ALPHA		***-$248,273***	
	Weighted Average Maturity in Years		***2.12***	

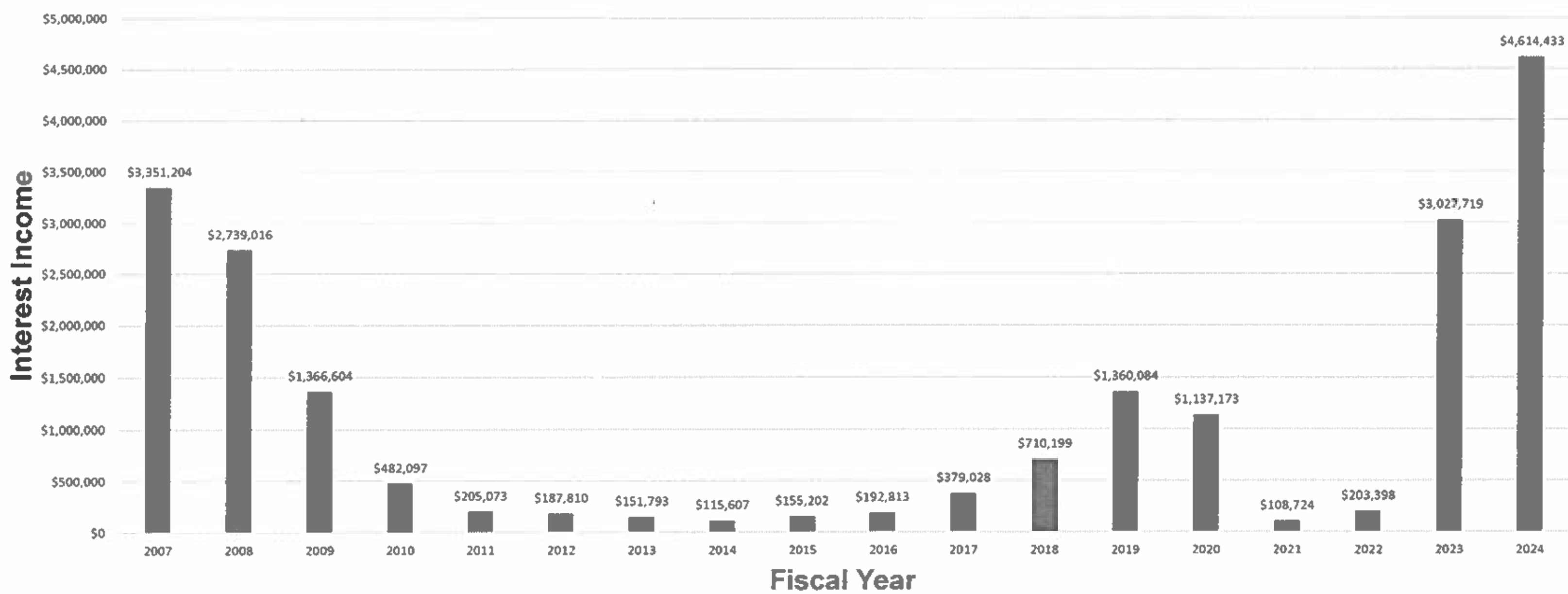
Attachment 2 Combined

Monthly WAY, WAM, Annualized ALPHA- Town of Waterford - FY 2024

	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Sep-20 to June-21 Average	FY 2022 Average	FY 2023 Average	FY 2024 Average
WAY	3.56%	3.65%	3.77%	3.97%	4.01%	4.09%	4.03%	4.01%	4.04%	4.08%	4.09%	4.12%	0.65%	0.74%	2.53%	3.95%
WAM	1.89	1.93	1.99	1.96	1.93	1.87	1.79	1.87	1.82	1.97	2.02	2.12	4.60	3.64	1.43	1.93
Annualized ALPHA	-$297,792	-$311,610	-$295,767	-$262,679	-$266,081	-$247,702	-$261,996	-$267,498	-$261,600	-$254,172	-$252,092	-$248,273	$27,428	$37,331	-$244,763	-$268,939

Attachment 3

TOWN OF WATERFORD
INTEREST EARNINGS - ALL FUNDS - 6/30/2024



FOR FY 2024-AS OF June 30, 2024

WITH COMPARATIVE AMOUNTS FOR RECENT YEARS

	FY 2010-2011	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2015-2016	FY 2016-2017	FY 2017-2018	FY 2018-2019	FY 2019-2020	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2023-2024
GENERAL FUND	$107,140	$87,064	$76,500	$70,893	$105,428	$132,554	$191,887	$538,220	$1,048,634	$872,628	$86,327	$131,928	$2,034,123	$3,091,635
CAPITAL NON-RECURRING	$85,243	$83,891	$59,654	$38,384	$41,270	$47,020	$151,769	$74,532	$136,077	$119,636	$11,473	$28,519	$413,659	$611,559
FLEET MANAGEMENT	$4,672	$2,621	$3,125	$3,325	$5,327	$8,508	$12,859	$26,637	$50,892	$29,135	$2,771	$9,469	$138,827	$231,580
SEWER MAINTENANCE & DEVELOPMENT FUND	$5,581	$1,731	$1,014	$531	$1,149	$1,170	$2,198	$6,308	$11,206	$5,932	$502	$1,175	$26,784	$41,636
WATERFORD HIGH SCHOOL	$716	$10,513	$9,362	$1	$1	$3	$11	$15	$26	$18	$1	$3	$46	$68
WPCA	$50	$12	$9	$71	$10	$10	$7,563	$36,929	$70,050	$47,265	$2,581	$12,310	$183,589	$327,257
INSURANCE ADMINISTRATION FUND	$1,671	$1,978	$2,129	$2,402	$2,017	$3,548	$12,741	$27,558	$43,199	$62,559	$5,069	$19,994	$230,691	$310,698
TOTAL TREASURER MANAGED	**$205,073**	**$187,810**	**$151,793**	**$115,607**	**$155,202**	**$192,813**	**$379,028**	**$710,199**	**$1,360,084**	**$1,137,173**	**$108,724**	**$203,398**	**$3,027,719**	**$4,614,433**
PENSION FUND	$108,658	$23,706	$49,828	$79,223	$10,467	$4,189	$52,149	$31,678	$33,096	$32,399	$117,498	($107,502)	$54,971	$61,112
OPEB TRUST FUND						$0	$48,277	$156,781	$301,304	$334,176	$1,907,452	($1,300,020)	$1,011,479	$1,385,513

Attachment 5

July 2024 - June 2025 Estimated General Fund Cash Flow - Town of Waterford

	General Fund Balance	Monthly expenses	Debt Service	Tax Revenue	Interest Income	Est Bal end of Month
JULY	$ 32,623,656	$ 8,260,000		$ 65,000,000	$ 170,000	$ 89,533,656
AUG	$ 89,533,656	$ 8,260,000	$ 6,529,307	$ 11,000,000	$ 170,000	$ 85,914,349
SEP	$ 85,914,349	$ 8,260,000	$ 871,175		$ 170,000	$ 76,953,174
OCT	$ 76,953,174	$ 8,260,000			$ 170,000	$ 68,863,174
NOV	$ 68,863,174	$ 8,260,000			$ 170,000	$ 60,773,174
DEC	$ 60,773,174	$ 8,260,000		$ 7,000,000	$ 170,000	$ 59,683,174
JAN	$ 59,683,174	$ 8,260,000		$ 17,000,000	$ 170,000	$ 68,593,174
FEB	$ 68,593,174	$ 8,260,000	$ 540,214		$ 170,000	$ 59,962,960
MAR	$ 59,962,960	$ 8,260,000	$ 169,050		$ 170,000	$ 51,703,910
APRIL	$ 51,703,910	$ 8,260,000			$ 170,000	$ 43,613,910
MAY	$ 43,613,910	$ 8,260,000			$ 170,000	$ 35,523,910
JUNE	$ 35,523,910	$ 8,260,000			$ 170,000	$ 27,433,910
Totals		99,120,000.00	$ 8,109,746	$ 100,000,000	$ 2,040,000	

Attachment 6

BOND DEBT SERVICE

Outstanding Debt Service Post 2020 Taxable Refund

Town of Waterford, Connecticut

Fiscal Year	Principal	Interest	Debt Service
2025	$6,595,000	$1,514,746	$8,109,746
2026	$6,645,000	$1,319,500	$7,964,500
2027	$6,395,000	$1,083,426	$7,478,426
2028	$5,545,000	$829,375	$6,374,375
2029	$5,770,000	$632,762	$6,402,762
2030	$5,375,000	$482,770	$5,857,770
2031	$5,340,000	$344,138	$5,684,138
2032	$3,635,000	$239,800	$3,874,800
2033	$3,570,000	$166,780	$3,736,780
2034	$1,585,000	$114,224	$1,699,224
2035	$680,000	$91,800	$771,800
2036	$680,000	$78,200	$758,200
2037	$680,000	$64,600	$744,600
2038	$680,000	$50,575	$730,575
2039	$680,000	$36,125	$716,125
2040	$680,000	$21,675	$701,675
2041	$680,000	$7,225	$687,225
	$55,215,000	$7,077,719	$62,292,719

Attachment 7 FY 2025

Detailed Bond Debt Service - Town of Waterford, FY 2025

Pay off Date	Bond Components	Principal	Interest
8/15/2024	$9,440,000 GO Refunding, Issue of 2014	$ 835,000	5.00%
8/15/2025	$9,440,000 GO Refunding, Issue of 2014	$ 840,000	5.00%
8/15/2026	$9,440,000 GO Refunding, Issue of 2014	$ 845,000	5.00%
8/1/2024	$14,585,000 GO Refunding, Issue of 2017	$ 1,085,000	5.00%
8/1/2025	$14,585,000 GO Refunding, Issue of 2017	$ 1,070,000	5.00%
8/1/2026	$14,585,000 GO Refunding, Issue of 2017	$ 2,830,000	5.00%
8/1/2027	$14,585,000 GO Refunding, Issue of 2017	$ 2,820,000	5.00%
8/1/2028	$14,585,000 GO Refunding, Issue of 2017	$ 1,070,000	4.00%
8/1/2029	$14,585,000 GO Refunding, Issue of 2017	$ 685,000	4.00%
8/1/2030	$14,585,000 GO Refunding, Issue of 2017	$ 680,000	4.00%
8/1/2024	$9,085,000 GO Refunding, Series 2019	$ 855,000	5.00%
8/1/2025	$9,085,000 GO Refunding, Series 2019	$ 870,000	5.00%
8/1/2026	$9,085,000 GO Refunding, Series 2019	$ 885,000	5.00%
8/1/2027	$9,085,000 GO Refunding, Series 2019	$ 905,000	5.00%
8/1/2028	$9,085,000 GO Refunding, Series 2019	$ 915,000	4.00%
8/1/2029	$9,085,000 GO Refunding, Series 2019	$ 950,000	4.00%
8/1/2030	$9,085,000 GO Refunding, Series 2019	$ 960,000	4.00%
9/15/2024	$13,655,000 GO, Issue of 2020	$ 685,000	5.00%
9/15/2025	$13,655,000 GO, Issue of 2020	$ 685,000	5.00%
9/15/2026	$13,655,000 GO, Issue of 2020	$ 685,000	5.00%
9/15/2027	$13,655,000 GO, Issue of 2020	$ 685,000	5.00%
9/15/2028	$13,655,000 GO, Issue of 2020	$ 685,000	5.00%
9/15/2029	$13,655,000 GO, Issue of 2020	$ 685,000	4.00%
9/15/2030	$13,655,000 GO, Issue of 2020	$ 685,000	3.00%
9/15/2031	$13,655,000 GO, Issue of 2020	$ 685,000	3.00%
9/15/2032	$13,655,000 GO, Issue of 2020	$ 680,000	3.00%
9/15/2033	$13,655,000 GO, Issue of 2020	$ 680,000	2.00%
9/15/2034	$13,655,000 GO, Issue of 2020	$ 680,000	2.00%
9/15/2035	$13,655,000 GO, Issue of 2020	$ 680,000	2.00%
9/15/2036	$13,655,000 GO, Issue of 2020	$ 680,000	2.00%
9/15/2037	$13,655,000 GO, Issue of 2020	$ 680,000	2.13%
9/15/2038	$13,655,000 GO, Issue of 2020	$ 680,000	2.13%
9/15/2039	$13,655,000 GO, Issue of 2020	$ 680,000	2.13%
9/15/2040	$13,655,000 GO, Issue of 2020	$ 680,000	2.13%
8/15/2024	$28,890,000 GO Refunding Bonds, Series 2020B	$ 3,135,000	0.62%
8/15/2025	$28,890,000 GO Refunding Bonds, Series 2020B	$ 3,180,000	0.78%
8/15/2026	$28,890,000 GO Refunding Bonds, Series 2020B	$ 1,150,000	1.03%
8/15/2027	$28,890,000 GO Refunding Bonds, Series 2020B	$ 1,135,000	1.19%
8/15/2028	$28,890,000 GO Refunding Bonds, Series 2020B	$ 3,100,000	1.47%
8/15/2029	$28,890,000 GO Refunding Bonds, Series 2020B	$ 3,055,000	1.57%
8/15/2030	$28,890,000 GO Refunding Bonds, Series 2020B	$ 3,015,000	1.67%
8/15/2031	$28,890,000 GO Refunding Bonds, Series 2020B	$ 2,950,000	1.75%
8/15/2032	$28,890,000 GO Refunding Bonds, Series 2020B	$ 2,890,000	1.85%
8/15/2033	$28,890,000 GO Refunding Bonds, Series 2020B	$ 905,000	1.95%
	Total Principal Due	***$ 55,215,000***	
	Our Weighted Average Interest Payment	***2.92%***	
	Weighted Average Maturity in Years	***4.63***	

Attachment 7 FY 2026

Detailed Bond Debt Service - Town of Waterford, FY 2026

Pay off Date	Bond Components	Principal	Interest
8/15/2025	$9,440,000 GO Refunding, Issue of 2014	$ 840,000	5.00%
8/15/2026	$9,440,000 GO Refunding, Issue of 2014	$ 845,000	5.00%
8/1/2025	$14,585,000 GO Refunding, Issue of 2017	$ 1,070,000	5.00%
8/1/2026	$14,585,000 GO Refunding, Issue of 2017	$ 2,830,000	5.00%
8/1/2027	$14,585,000 GO Refunding, Issue of 2017	$ 2,820,000	5.00%
8/1/2028	$14,585,000 GO Refunding, Issue of 2017	$ 1,070,000	4.00%
8/1/2029	$14,585,000 GO Refunding, Issue of 2017	$ 685,000	4.00%
8/1/2030	$14,585,000 GO Refunding, Issue of 2017	$ 680,000	4.00%
8/1/2025	$9,085,000 GO Refunding, Series 2019	$ 870,000	5.00%
8/1/2026	$9,085,000 GO Refunding, Series 2019	$ 885,000	5.00%
8/1/2027	$9,085,000 GO Refunding, Series 2019	$ 905,000	5.00%
8/1/2028	$9,085,000 GO Refunding, Series 2019	$ 915,000	4.00%
8/1/2029	$9,085,000 GO Refunding, Series 2019	$ 950,000	4.00%
8/1/2030	$9,085,000 GO Refunding, Series 2019	$ 960,000	4.00%
9/15/2025	$13,655,000 GO, Issue of 2020	$ 685,000	5.00%
9/15/2026	$13,655,000 GO, Issue of 2020	$ 685,000	5.00%
9/15/2027	$13,655,000 GO, Issue of 2020	$ 685,000	5.00%
9/15/2028	$13,655,000 GO, Issue of 2020	$ 685,000	5.00%
9/15/2029	$13,655,000 GO, Issue of 2020	$ 685,000	4.00%
9/15/2030	$13,655,000 GO, Issue of 2020	$ 685,000	3.00%
9/15/2031	$13,655,000 GO, Issue of 2020	$ 685,000	3.00%
9/15/2032	$13,655,000 GO, Issue of 2020	$ 680,000	3.00%
9/15/2033	$13,655,000 GO, Issue of 2020	$ 680,000	2.00%
9/15/2034	$13,655,000 GO, Issue of 2020	$ 680,000	2.00%
9/15/2035	$13,655,000 GO, Issue of 2020	$ 680,000	2.00%
9/15/2036	$13,655,000 GO, Issue of 2020	$ 680,000	2.00%
9/15/2037	$13,655,000 GO, Issue of 2020	$ 680,000	2.13%
9/15/2038	$13,655,000 GO, Issue of 2020	$ 680,000	2.13%
9/15/2039	$13,655,000 GO, Issue of 2020	$ 680,000	2.13%
9/15/2040	$13,655,000 GO, Issue of 2020	$ 680,000	2.13%
8/15/2025	$28,890,000 GO Refunding Bonds, Series 2020B	$ 3,180,000	0.78%
8/15/2026	$28,890,000 GO Refunding Bonds, Series 2020B	$ 1,150,000	1.03%
8/15/2027	$28,890,000 GO Refunding Bonds, Series 2020B	$ 1,135,000	1.19%
8/15/2028	$28,890,000 GO Refunding Bonds, Series 2020B	$ 3,100,000	1.47%
8/15/2029	$28,890,000 GO Refunding Bonds, Series 2020B	$ 3,055,000	1.57%
8/15/2030	$28,890,000 GO Refunding Bonds, Series 2020B	$ 3,015,000	1.67%
8/15/2031	$28,890,000 GO Refunding Bonds, Series 2020B	$ 2,950,000	1.75%
8/15/2032	$28,890,000 GO Refunding Bonds, Series 2020B	$ 2,890,000	1.85%
8/15/2033	$28,890,000 GO Refunding Bonds, Series 2020B	$ 905,000	1.95%
	Total Principal Due	***$ 48,620,000***	
	Our Weighted Average Interest Payment	***2.92%***	
	Weighted Average Maturity in Years	***4.24***	

Attachment 7 FY 2027

Detailed Bond Debt Service - Town of Waterford, FY 2027

Pay off Date	Bond Components	Principal	Interest
8/15/2026	$9,440,000 GO Refunding, Issue of 2014	$ 845,000	5.00%
8/1/2026	$14,585,000 GO Refunding, Issue of 2017	$ 2,830,000	5.00%
8/1/2027	$14,585,000 GO Refunding, Issue of 2017	$ 2,820,000	5.00%
8/1/2028	$14,585,000 GO Refunding, Issue of 2017	$ 1,070,000	4.00%
8/1/2029	$14,585,000 GO Refunding, Issue of 2017	$ 685,000	4.00%
8/1/2030	$14,585,000 GO Refunding, Issue of 2017	$ 680,000	4.00%
8/1/2026	$9,085,000 GO Refunding, Series 2019	$ 885,000	5.00%
8/1/2027	$9,085,000 GO Refunding, Series 2019	$ 905,000	5.00%
8/1/2028	$9,085,000 GO Refunding, Series 2019	$ 915,000	4.00%
8/1/2029	$9,085,000 GO Refunding, Series 2019	$ 950,000	4.00%
8/1/2030	$9,085,000 GO Refunding, Series 2019	$ 960,000	4.00%
9/15/2026	$13,655,000 GO, Issue of 2020	$ 685,000	5.00%
9/15/2027	$13,655,000 GO, Issue of 2020	$ 685,000	5.00%
9/15/2028	$13,655,000 GO, Issue of 2020	$ 685,000	5.00%
9/15/2029	$13,655,000 GO, Issue of 2020	$ 685,000	4.00%
9/15/2030	$13,655,000 GO, Issue of 2020	$ 685,000	3.00%
9/15/2031	$13,655,000 GO, Issue of 2020	$ 685,000	3.00%
9/15/2032	$13,655,000 GO, Issue of 2020	$ 680,000	3.00%
9/15/2033	$13,655,000 GO, Issue of 2020	$ 680,000	2.00%
9/15/2034	$13,655,000 GO, Issue of 2020	$ 680,000	2.00%
9/15/2035	$13,655,000 GO, Issue of 2020	$ 680,000	2.00%
9/15/2036	$13,655,000 GO, Issue of 2020	$ 680,000	2.00%
9/15/2037	$13,655,000 GO, Issue of 2020	$ 680,000	2.13%
9/15/2038	$13,655,000 GO, Issue of 2020	$ 680,000	2.13%
9/15/2039	$13,655,000 GO, Issue of 2020	$ 680,000	2.13%
9/15/2040	$13,655,000 GO, Issue of 2020	$ 680,000	2.13%
8/15/2026	$28,890,000 GO Refunding Bonds, Series 2020B	$ 1,150,000	1.03%
8/15/2027	$28,890,000 GO Refunding Bonds, Series 2020B	$ 1,135,000	1.19%
8/15/2028	$28,890,000 GO Refunding Bonds, Series 2020B	$ 3,100,000	1.47%
8/15/2029	$28,890,000 GO Refunding Bonds, Series 2020B	$ 3,055,000	1.57%
8/15/2030	$28,890,000 GO Refunding Bonds, Series 2020B	$ 3,015,000	1.67%
8/15/2031	$28,890,000 GO Refunding Bonds, Series 2020B	$ 2,950,000	1.75%
8/15/2032	$28,890,000 GO Refunding Bonds, Series 2020B	$ 2,890,000	1.85%
8/15/2033	$28,890,000 GO Refunding Bonds, Series 2020B	$ 905,000	1.95%
	Total Principal Due	***$ 41,975,000***	
	Our Weighted Average Interest Payment	***2.91%***	
	Weighted Average Maturity in Years	***3.89***	

Attachment 7 FY 2028

Detailed Bond Debt Service - Town of Waterford, FY 2028

Pay off Date	Bond Components	Principal	Interest
8/1/2027	$14,585,000 GO Refunding, Issue of 2017	$ 2,820,000	5.00%
8/1/2028	$14,585,000 GO Refunding, Issue of 2017	$ 1,070,000	4.00%
8/1/2029	$14,585,000 GO Refunding, Issue of 2017	$ 685,000	4.00%
8/1/2030	$14,585,000 GO Refunding, Issue of 2017	$ 680,000	4.00%
8/1/2027	$9,085,000 GO Refunding, Series 2019	$ 905,000	5.00%
8/1/2028	$9,085,000 GO Refunding, Series 2019	$ 915,000	4.00%
8/1/2029	$9,085,000 GO Refunding, Series 2019	$ 950,000	4.00%
8/1/2030	$9,085,000 GO Refunding, Series 2019	$ 960,000	4.00%
9/15/2027	$13,655,000 GO, Issue of 2020	$ 685,000	5.00%
9/15/2028	$13,655,000 GO, Issue of 2020	$ 685,000	5.00%
9/15/2029	$13,655,000 GO, Issue of 2020	$ 685,000	4.00%
9/15/2030	$13,655,000 GO, Issue of 2020	$ 685,000	3.00%
9/15/2031	$13,655,000 GO, Issue of 2020	$ 685,000	3.00%
9/15/2032	$13,655,000 GO, Issue of 2020	$ 680,000	3.00%
9/15/2033	$13,655,000 GO, Issue of 2020	$ 680,000	2.00%
9/15/2034	$13,655,000 GO, Issue of 2020	$ 680,000	2.00%
9/15/2035	$13,655,000 GO, Issue of 2020	$ 680,000	2.00%
9/15/2036	$13,655,000 GO, Issue of 2020	$ 680,000	2.00%
9/15/2037	$13,655,000 GO, Issue of 2020	$ 680,000	2.13%
9/15/2038	$13,655,000 GO, Issue of 2020	$ 680,000	2.13%
9/15/2039	$13,655,000 GO, Issue of 2020	$ 680,000	2.13%
9/15/2040	$13,655,000 GO, Issue of 2020	$ 680,000	2.13%
8/15/2027	$28,890,000 GO Refunding Bonds, Series 2020B	$ 1,135,000	1.19%
8/15/2028	$28,890,000 GO Refunding Bonds, Series 2020B	$ 3,100,000	1.47%
8/15/2029	$28,890,000 GO Refunding Bonds, Series 2020B	$ 3,055,000	1.57%
8/15/2030	$28,890,000 GO Refunding Bonds, Series 2020B	$ 3,015,000	1.67%
8/15/2031	$28,890,000 GO Refunding Bonds, Series 2020B	$ 2,950,000	1.75%
8/15/2032	$28,890,000 GO Refunding Bonds, Series 2020B	$ 2,890,000	1.85%
8/15/2033	$28,890,000 GO Refunding Bonds, Series 2020B	$ 905,000	1.95%
	Total Principal Due	***$ 35,580,000***	
	Our Weighted Average Interest Payment	***2.66%***	
	Weighted Average Maturity in Years	***3.57***	

Attachment 7 FY 2029

Detailed Bond Debt Service - Town of Waterford, FY 2029

Pay off Date	Bond Components	Principal	Interest
8/1/2028	$14,585,000 GO Refunding, Issue of 2017	$ 1,070,000	4.00%
8/1/2029	$14,585,000 GO Refunding, Issue of 2017	$ 685,000	4.00%
8/1/2030	$14,585,000 GO Refunding, Issue of 2017	$ 680,000	4.00%
8/1/2028	$9,085,000 GO Refunding, Series 2019	$ 915,000	4.00%
8/1/2029	$9,085,000 GO Refunding, Series 2019	$ 950,000	4.00%
8/1/2030	$9,085,000 GO Refunding, Series 2019	$ 960,000	4.00%
9/15/2028	$13,655,000 GO, Issue of 2020	$ 685,000	5.00%
9/15/2029	$13,655,000 GO, Issue of 2020	$ 685,000	4.00%
9/15/2030	$13,655,000 GO, Issue of 2020	$ 685,000	3.00%
9/15/2031	$13,655,000 GO, Issue of 2020	$ 685,000	3.00%
9/15/2032	$13,655,000 GO, Issue of 2020	$ 680,000	3.00%
9/15/2033	$13,655,000 GO, Issue of 2020	$ 680,000	2.00%
9/15/2034	$13,655,000 GO, Issue of 2020	$ 680,000	2.00%
9/15/2035	$13,655,000 GO, Issue of 2020	$ 680,000	2.00%
9/15/2036	$13,655,000 GO, Issue of 2020	$ 680,000	2.00%
9/15/2037	$13,655,000 GO, Issue of 2020	$ 680,000	2.13%
9/15/2038	$13,655,000 GO, Issue of 2020	$ 680,000	2.13%
9/15/2039	$13,655,000 GO, Issue of 2020	$ 680,000	2.13%
9/15/2040	$13,655,000 GO, Issue of 2020	$ 680,000	2.13%
8/15/2028	$28,890,000 GO Refunding Bonds, Series 2020B	$ 3,100,000	1.47%
8/15/2029	$28,890,000 GO Refunding Bonds, Series 2020B	$ 3,055,000	1.57%
8/15/2030	$28,890,000 GO Refunding Bonds, Series 2020B	$ 3,015,000	1.67%
8/15/2031	$28,890,000 GO Refunding Bonds, Series 2020B	$ 2,950,000	1.75%
8/15/2032	$28,890,000 GO Refunding Bonds, Series 2020B	$ 2,890,000	1.85%
8/15/2033	$28,890,000 GO Refunding Bonds, Series 2020B	$ 905,000	1.95%
	Total Principal Due	***$ 30,035,000***	
	Our Weighted Average Interest Payment	***2.37%***	
	Weighted Average Maturity in Years	***3.21***	

Attachment 7 FY 2030

Detailed Bond Debt Service - Town of Waterford, FY 2030

Pay off Date	Bond Components	Principal	[redacted] Interest
8/1/2029	$14,585,000 GO Refunding, Issue of 2017	$ 685,000	4.00%
8/1/2030	$14,585,000 GO Refunding, Issue of 2017	$ 680,000	4.00%
8/1/2029	$9,085,000 GO Refunding, Series 2019	$ 950,000	4.00%
8/1/2030	$9,085,000 GO Refunding, Series 2019	$ 960,000	4.00%
9/15/2029	$13,655,000 GO, Issue of 2020	$ 685,000	4.00%
9/15/2030	$13,655,000 GO, Issue of 2020	$ 685,000	3.00%
9/15/2031	$13,655,000 GO, Issue of 2020	$ 685,000	3.00%
9/15/2032	$13,655,000 GO, Issue of 2020	$ 680,000	3.00%
9/15/2033	$13,655,000 GO, Issue of 2020	$ 680,000	2.00%
9/15/2034	$13,655,000 GO, Issue of 2020	$ 680,000	2.00%
9/15/2035	$13,655,000 GO, Issue of 2020	$ 680,000	2.00%
9/15/2036	$13,655,000 GO, Issue of 2020	$ 680,000	2.00%
9/15/2037	$13,655,000 GO, Issue of 2020	$ 680,000	2.13%
9/15/2038	$13,655,000 GO, Issue of 2020	$ 680,000	2.13%
9/15/2039	$13,655,000 GO, Issue of 2020	$ 680,000	2.13%
9/15/2040	$13,655,000 GO, Issue of 2020	$ 680,000	2.13%
8/15/2029	$28,890,000 GO Refunding Bonds, Series 2020B	$ 3,055,000	1.57%
8/15/2030	$28,890,000 GO Refunding Bonds, Series 2020B	$ 3,015,000	1.67%
8/15/2031	$28,890,000 GO Refunding Bonds, Series 2020B	$ 2,950,000	1.75%
8/15/2032	$28,890,000 GO Refunding Bonds, Series 2020B	$ 2,890,000	1.85%
8/15/2033	$28,890,000 GO Refunding Bonds, Series 2020B	$ 905,000	1.95%
	Total Principal Due	***$ 24,265,000***	
	Our Weighted Average Interest Payment	***2.28%***	
	Weighted Average Maturity in Years	***2.94***	

Attachment 7 FY 2031

Detailed Bond Debt Service - Town of Waterford, FY 2031

Pay off Date	Bond Components	Principal	Interest
8/1/2030	$14,585,000 GO Refunding, Issue of 2017	$ 680,000	4.00%
8/1/2030	$9,085,000 GO Refunding, Series 2019	$ 960,000	4.00%
9/15/2030	$13,655,000 GO, Issue of 2020	$ 685,000	3.00%
9/15/2031	$13,655,000 GO, Issue of 2020	$ 685,000	3.00%
9/15/2032	$13,655,000 GO, Issue of 2020	$ 680,000	3.00%
9/15/2033	$13,655,000 GO, Issue of 2020	$ 680,000	2.00%
9/15/2034	$13,655,000 GO, Issue of 2020	$ 680,000	2.00%
9/15/2035	$13,655,000 GO, Issue of 2020	$ 680,000	2.00%
9/15/2036	$13,655,000 GO, Issue of 2020	$ 680,000	2.00%
9/15/2037	$13,655,000 GO, Issue of 2020	$ 680,000	2.13%
9/15/2038	$13,655,000 GO, Issue of 2020	$ 680,000	2.13%
9/15/2039	$13,655,000 GO, Issue of 2020	$ 680,000	2.13%
9/15/2040	$13,655,000 GO, Issue of 2020	$ 680,000	2.13%
8/15/2030	$28,890,000 GO Refunding Bonds, Series 2020B	$ 3,015,000	1.67%
8/15/2031	$28,890,000 GO Refunding Bonds, Series 2020B	$ 2,950,000	1.75%
8/15/2032	$28,890,000 GO Refunding Bonds, Series 2020B	$ 2,890,000	1.85%
8/15/2033	$28,890,000 GO Refunding Bonds, Series 2020B	$ 905,000	1.95%
	Total Principal Due	***$ 18,890,000***	
	Our Weighted Average Interest Payment	***2.18%***	
	Weighted Average Maturity in Years	***2.74***	

Attachment 7 FY 2032

Detailed Bond Debt Service - Town of Waterford, FY 2032

Pay off Date	Bond Components	Principal	Interest
9/15/2031	$13,655,000 GO, Issue of 2020	$ 685,000	3.00%
9/15/2032	$13,655,000 GO, Issue of 2020	$ 680,000	3.00%
9/15/2033	$13,655,000 GO, Issue of 2020	$ 680,000	2.00%
9/15/2034	$13,655,000 GO, Issue of 2020	$ 680,000	2.00%
9/15/2035	$13,655,000 GO, Issue of 2020	$ 680,000	2.00%
9/15/2036	$13,655,000 GO, Issue of 2020	$ 680,000	2.00%
9/15/2037	$13,655,000 GO, Issue of 2020	$ 680,000	2.13%
9/15/2038	$13,655,000 GO, Issue of 2020	$ 680,000	2.13%
9/15/2039	$13,655,000 GO, Issue of 2020	$ 680,000	2.13%
9/15/2040	$13,655,000 GO, Issue of 2020	$ 680,000	2.13%
8/15/2031	$28,890,000 GO Refunding Bonds, Series 2020B	$ 2,950,000	1.75%
8/15/2032	$28,890,000 GO Refunding Bonds, Series 2020B	$ 2,890,000	1.85%
8/15/2033	$28,890,000 GO Refunding Bonds, Series 2020B	$ 905,000	1.95%
	Total Principal Due	*$ 13,550,000*	
	Our Weighted Average Interest Payment	*2.04%*	
	Weighted Average Maturity in Years	*2.78*	

Attachment 7 combined

Bonds Principal due, Our Weighted Avg Int payments, Weighted Avg Maturity in years

	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
Bonds Principal due	$55,215,000	$48,620,000	$41,975,000	$35,580,000	$30,035,000	$24,265,000	$18,890,000	$13,550,000
WAY	2.92%	2.92%	2.91%	2.66%	2.37%	2.28%	2.18%	2.04%
WAM	4.63	4.24	3.89	3.57	3.21	2.94	2.74	2.78

TOWN OF WATERFORD
AMERICAN RESCUE FUNDS QUARTERLY REPORT
THRU 6/30/2024

		BUDGET	Expended thru 3/31/2022	Expended 4/1/2022 - 3/31/23	Encumbered	Expended 4/1/23 - 3/31/24	Expended 4/1/24- 3/31/25	Balance Available
1: PUBLIC HEALTH								
1.2 COVID-19 Testing								
Wfd-1.2-01	COVID Test Kits **PROJECT COMPLETE**	$ 3,499.84						$ -
	SUBTOTAL		$ 3,499.84	$ -	$ -	$ -	$ -	
1.5 Personal Protective Equipment								
Wfd-1.5-01	PPE Supplies **PROJECT CANCELLED**	$ -						$ -
	SUBTOTAL		$ -	$ -	$ -	$ -	$ -	
1.7 Other COVID-19 Public Health Expenses								
Wfd-1.7-01	First Responder CADlink Equip/ Software **PROJECT COMPLETE**	$ 74,666.69						$ -
	SUBTOTAL		$ 63,360.91	$ 10,599.24	$ -	$ 706.54	$ -	
Wfd-1.7-02	ESO Fire RMS Software **PROJECT COMPLETE**	$ 10,923.95						$ -
	SUBTOTAL		$ 7,728.95	$ 3,195.00	$ -	$ -	$ -	
Wfd-1.7-03	Dispatch Upgrades **PROJECT COMPLETE**	$ 26,662.50						$ -
	SUBTOTAL		$ -	$ 26,662.50	$ -	$ -	$ -	
Wfd-1.7-04	Emergency Services Pagers & Mobile Radios **PROJECT COMPLETE**	$ 13,671.00						
	SUBTOTAL		$ -	$ -	$ -	$ 13,671.00	$ -	$ -
1.12 Mental Health Services								
Wfd-1.12-01	Human Services Coordinator **PROJECT COMPLETE**	$ 123,470.64						$ -
	SUBTOTAL		$ 30,407.27	$ 59,256.63	$ -	$ 33,806.74	$ -	
Wfd-1.12.02	Safe Futures **PROJECT COMPLETE**	$ 50,000.00				$ 50,000.00		$ -
	SUBTOTAL		$ -	$ -	$ -	$ 50,000.00	$ -	
1.14 Other COVID-19 Public Health Services								
Wfd-1.14-01	Ledgelight Health District **PROJECT COMPLETE**	$ 55,478.90						$ -
	SUBTOTAL		$ 55,478.90	$ -	$ -	$ -	$ -	
	PUBLIC HEALTH SUBTOTAL	**$ 358,373.52**	**$ 160,475.87**	**$ 99,713.37**	**$ -**	**$ 98,184.28**	**$ -**	**$ -**

TOWN OF WATERFORD
AMERICAN RESCUE FUNDS QUARTERLY REPORT
THRU 6/30/2024

	BUDGET	Expended thru 3/31/2022	Expended 4/1/2022 - 3/31/23	Encumbered	Expended 4/1/23 - 3/31/24	Expended 4/1/24- 3/31/25	Balance Available
2: NEGATIVE ECONOMIC IMPACTS							
2.32 Small Business Economic Assistance (General)							
Wfd-2.32-01 Waterford Small Business Grants **PROJECT COMPLETE**	$ 236,311.21						$ -
SUBTOTAL		$ -	$ 122,746.20	$ -	$ 113,565.01	$ -	
2.35 Aid to Tourism, Travel or Hospitality							
Wfd-2.35-01 Eugene O'Neill Theater	$ 324,995.18						$ -
Charles Pasteryak Asphalt Paving			56,647.94				
Reele Media (PO 230281)			3,500.00		$ 1,500.00		
Ahova Home Improvement (PO 240489)				$ 23,658.51	$ 56,696.00	$ 149,391.49	
Silver/Petruelli (PO 240500)				$ 8,550.00		$ 6,450.00	
Contingency				$ 18,329.00			
The Day					$ 272.24		
SUBTOTAL		$ -	$ 60,147.94	$ 50,537.51	$ 58,468.24	$ 155,841.49	
NEGATIVE ECONOMIC IMPACTS SUBTOTAL	**$ 561,306.39**	**$ -**	**$ 182,894.14**	**$ 50,537.51**	**$ 172,033.25**	**$ 155,841.49**	**$ -**
5: INFRASTRUCTURE							
5.5 Clean Water: Other Sewer Infrastructure							
Wfd-5.5-01 Cross Road Pump Station Upgrade **PROJECT CANCELLED**	$ 54,361.28						$ -
SUBTOTAL		$ 37,380.21	$ 16,981.07	$ -	$ -	$ -	$ -
Wfd-5.5-02 Old Norwich Road Pump Station Upgrade	$ 1,097,880.53						$ 10,879.83
Wright-Pierce Corp (PO 230576)		$ 15,470.87		$ 18,957.14			
		$ 3,986.58					
			$ 6,004.96	$ -	$ 19,441.81		
			$ 7,996.11				
			$ 2,980.00				
			$ 3,970.94				
						$ 4,471.25	
Holzner Construction Company (240448)				$ 900,171.04	$ 61,750.00	$ 41,800.00	
						$ 57,396.36	
						$ 13,300.00	
						$ 7,373.90	
The Day (RFP/Bid)					$ 235.76		
SUBTOTAL		$ 19,457.45	$ 20,952.01	$ 919,128.18	$ 81,191.81	$ 46,271.25	$ 10,879.83
Wfd-5.5-03 Gorman Pump Station Control Panels Upgrade **PROJECT COMPLETE**	$ 141,792.18						$ -
SUBTOTAL		$ 55,900.00	$ 57,942.18	$ -	$ 27,950.00	$ -	$ -

TOWN OF WATERFORD
AMERICAN RESCUE FUNDS QUARTERLY REPORT
THRU 6/30/2024

	BUDGET	Expended thru 3/31/2022	Expended 4/1/2022 - 3/31/23	Encumbered	Expended 4/1/23 - 3/31/24	Expended 4/1/24- 3/31/25	Balance Available
5.14 Drinking Water: Storage							
Wfd-5.14-01 Fargo Lane Water Tower Rehab	$ 1,196,933.01						$ -
Lenard Engineering (PO 220125)		$ 4,500.00	$ 4,846.26	$ 24,807.01	5,326.00		
		$ 2,000.00	$ 800.00				
		$ 3,653.90	$ 2,000.04				
		$ 200.01	$ 1,499.84				
		$ 3,799.95	$ 2,500.00				
Haley Ward (PO 240373) CLOSED					1,800.00		
Haley Ward (PO 240481)				$ -	$ 9,057.00	$ 11,143.00	
Utility Service Co., Inc. (PO 240187)				$ 770,014.08		$ 229,885.92	
Utility Service Co (Change Order #2 - PO 240540)				$ 119,100.00			
SUBTOTAL		$ 14,153.86	$ 11,646.14	$ 913,921.09	$ 16,183.00	$ 241,028.92	$ -
5.21 Broadband: Other Projects							
Wfd-5.21-01 Broadband/Security Upgrades at Stations **PROJECT COMPLETE**	$ 29,574.00						$ -
SUBTOTAL		$ 5,574.00	$ -	$ -	$ -	$ 24,000.00	$ -
INFRASTRUCTURE SUBTOTAL	**$ 2,520,541.00**	**$ 132,465.52**	**$ 107,521.40**	**$ 1,833,049.27**	**$ 125,324.81**	**$ 311,300.17**	**$ 10,879.83**
6: REVENUE REPLACEMENT							
6.1 Wfd-6.1-01 Civic Triangle Park ADA Revitalization	$ 2,054,845.41						$ 32,332.01
LoCIP Funding						$ (177,241.32)	
Kent & Frost (PO 240366)			$ -	$ -		$ 6,000.00	
						$ 8,000.00	
The Day			$ 153.68		$ 165.84		
			$ 259.95		$ 460.72		
Spectrum Environmental			$ 26,289.65				
Cor Built, LLC					$ 540.00		
Haley Ward (PO 240403)					$ 8,200.00		
					$ 512.50		
The Pond and Lake Connection (PO 240485)					$ 1,825.00		
Suchocki & Son Inc. (PO 230617)				$ -	$ 95,275.50	$ 171,165.00	
					$ 6,650.00	$ 20,260.00	
					$ 23,750.00	$ 59,700.00	
					$ 151,225.00	$ 24,453.60	
					$ 304,570.00	$ 176,713.28	
					$ 194,750.00		
Suchocki & Son Inc. (Change Order 1) (PO 240264) - Library Walkway				$ -	$ 10,500.00	$ 83,685.00	
Suchocki & Son Inc. (Change Order 2 & 3) (PO 240271) - Add'l Tree Removal				$ -	$ 15,350.00		
Suchocki & Son Inc. (Change Order 4) (PO 240277) - Hazardous Tree Removal				$ -	$ 8,940.00		
Materials Testing (PO 240494)				$ 8,000.00			
Suchocki & Son Inc. (Change Order 5) (PO 240316) - Pathway Color				$ -	$ 7,200.00		

TOWN OF WATERFORD
AMERICAN RESCUE FUNDS QUARTERLY REPORT
THRU 6/30/2024

	BUDGET	Expended thru 3/31/2022	Expended 4/1/2022 - 3/31/23	Encumbered	Expended 4/1/23 - 3/31/24	Expended 4/1/24- 3/31/25	Balance Available
Suchocki & Son Inc. (Change Order 8) (PO 240349) - Conduit				$ -	$ 12,400.00		
Suchocki & Son Inc. (Change Order) (PO 240444) - Streetscape				$ 585,960.00		$ 32,000.00	
						$ 90,000.00	
Suchocki & sons Inc (Change Order) (PO 240432) - Site Amenities				$ -	$ 12,000.00	$ 2,800.00	
						$ 50,000.00	
Suchocki & sons Inc (Change Order) - Concrete & Drainage							
SUBTOTAL		$ -	$ 26,703.28	$ 593,960.00	$ 854,314.56	$ 547,535.56	$ 32,332.01

TOWN OF WATERFORD
AMERICAN RESCUE FUNDS QUARTERLY REPORT
THRU 6/30/2024

		BUDGET	Expended thru 3/31/2022	Expended 4/1/2022 - 3/31/23	Encumbered	Expended 4/1/23 - 3/31/24	Expended 4/1/24- 3/31/25	Balance Available
Wfd-6.1-02	Town GIS Updates **PROJECT COMPLETE**	$ 27,655.32						$ -
	SUBTOTAL		$ 3,913.75	$ 17,784.07	$ -	$ 5,957.50	$ -	
Wfd-5.21-02	Cyber Security **PROJECT COMPLETE**	$ 25,168.00						$ -
	SUBTOTAL		$ -	$ 25,168.00	$ -	$ -	$ -	
	REVENUE REPLACEMENT SUBTOTAL	**$ 2,107,668.73**	**$ 3,913.75**	**$ 69,655.35**	**$ 593,960.00**	**$ 860,272.06**	**$ 547,535.56**	**$ 32,332.01**
	TOTAL	**$ 5,547,889.64**	**$ 296,855.14**	**$ 459,784.26**	**$ 2,477,546.78**	**$ 1,255,814.40**	**$ 1,014,677.22**	**$ 43,211.84**

19g.

FIFTEEN ROPE FERRY ROAD
WATERFORD, CT 06385-2886

Town of Waterford

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

Date: July 24, 2024

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 07/17/24	(262,610)
Balance	2,390

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
10129	51420	POLICE PATROL	11/8/2023	N/A	$35,952.00	$154,048.00
10138	55867	XFER TO CIF REMOVE UST COHANZIE FIRE	11/8/2023	N/A	$11,290.00	$142,758.00
10129	51420	POLICE PATROL	12/13/2023	N/A	$12,786.00	$129,972.00
10129	51420	POLICE PATROL	2/14/2024	N/A	$34,063.00	$95,909.00
10107	51010	FINANCE ELECTED OFFICIALS	2/14/2024	N/A	$330.00	$95,579.00
10107	51110	FINANCE ADMINISTRATION	2/14/2024	N/A	$2,394.00	$93,185.00
10107	51920	FINANCE FICA	2/14/2024	N/A	$163.00	$93,022.00
10136	51210	LIBRARY CLERICAL	3/13/2024	N/A	$16,993.00	$76,029.00
10145	51210	HUMAN RESOURCES CLERICAL	3/13/2024	N/A	$18,795.00	$57,234.00
10129	51420	POLICE PATROL	3/13/2024	N/A	$14,893.00	$42,341.00
10119	51110	YOUTH & FAMILY SERVICES ADMIN	5/22/2024	N/A	$14,552.00	$27,789.00
10119	51210	YOUTH & FAMILY SERVICES CLERICAL	5/22/2024	N/A	$5,613.00	$22,176.00
10119	51920	YOUTH & FAMILY SERVICES FICA	5/22/2024	N/A	$1,543.00	$20,633.00
10136	51110	LIBRARY ADMIN	5/22/2024	N/A	$2,166.00	$18,467.00
10136	51220	LIBRARY CUSTODIAL	5/22/2024	N/A	$3,572.00	$14,895.00
10136	51920	LIBRARY FICA	5/22/2024	N/A	$526.00	$14,369.00
10136	51910	LIBRARY FRINGE BENEFITS	5/22/2024	N/A	$4,115.00	$10,254.00
10102	51320	REGISTRAR ELECTIONS ACTIVITIES	7/17/2024	N/A	$7,305.00	$2,949.00
10102	51920	REGISTRAR FICA	7/17/2024	N/A	$559.00	$2,390.00
					($262,610.00)	$2,390.00

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FIFTEEN ROPE FERRY ROAD
WATERFORD, CT 06385-2886

Town of Waterford

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Date: July 24, 2024

To: Members of the Board of Finance

From: The Town Accountant

Subject: Status of Contingency Fiscal Year 2025

Contingency Fund, Line item 10121-59010:

07/01/24 Appropriation	265,000
Transferred through 07/17/24	0
Balance	265,000

Virginia Bielucki