

ANNUAL REPORT  
**Town of Waterford**  
CONNECTICUT



FISCAL YEAR  
July 1, 2015 – June 30, 2016

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**TOWN OF WATERFORD  
ELECTED TOWN OFFICIALS  
2015 – 2016**

FIRST SELECTMAN	Daniel M. Steward
BOARD OF SELECTMEN	Paul Konstantakis Paul A. Suprin
TOWN CLERK	Robert M. Nye
TAX COLLECTOR	Alan Wilensky
REGISTRARS OF VOTERS	Julie F. Watson Jones Patricia Waters
TREASURER	Bernard J. Pisacich
BOARD OF EDUCATION Kevin J. Brunelle Jody Nazarchyk, Chair Anne L. Ogden Timothy Egan David Kenney	Lisa Barry Greg Benoit Sheri Lee Cote Kathleen McCarty
BOARD OF FINANCE Ronald Fedor, Chair Norman Glidden Anthony Jessuck, Jr. Cheryl Larder	John W. Sheehan James Reid Elizabeth Sabilia
BOARD OF ASSESSMENT APPEALS Richard A. Lacombe Sr. Marilyn Lusher Michael Buscetto III	
ZONING BOARD OF APPEALS  Joshua A. Friedman, Chair Catherine Lynn Newlin Barbara Panciera Francisco J. Ribas <b>Alternates:</b> Joseph A. Fillipetti Joshua Steele Kelly Elizabeth M. Yother	

**REPRESENTATIVE TOWN MEETING  
2015 – 2016**

**First District**

Condon, Timothy  
Grabel, Jeremy  
Merriman, Calley  
Merriman, Craig  
Mullen, Jennifer S.  
Perkins, Michael T.

**Second District**

Ammirati, Thomas F.  
Cairns, Ryan  
Cote, Sheri L.  
Kruszewski, Bruce  
Rheaume, Brian

**Third District**

Balestracci, Marc  
Carboni, Edward P. Jr.  
Garvin, Steven D.  
Goldstein, Paul  
Muckle, Richard F.  
Muckle, Valerie

**Fourth District**

Dembek, Thomas  
Driscoll, Susan  
Kushigian-Secor, Julia  
Lynch, Brian F.  
Ribas, Francisco X.  
Rochetti, Michael E.

SENATOR

20<sup>TH</sup> Senatorial District: Paul Formica

REPRESENTATIVE

38<sup>TH</sup> Assembly District: Kathleen McCarty



**BOARDS AND COMMISSIONS  
2015 – 2016**

**BUILDING BOARD OF APPEALS**

Albaine, Jose-Miguel  
Dinoto, Russell  
Gardner, George L.  
Goldstein, Paul  
McCarthy, Terrence

**CONSERVATION COMMISSION**

Curtis, Henry F.  
Hansen, Harold  
Lersch, David L.  
Muckle, Richard  
Sims, Jeffrey, Chair  
Alternates: Thomas, Wade Morgan  
Kelly, Joshua Steele

**METROCAST CABLE TELEVISION  
ADVISORY COUNCIL**

3 Vacancies

**ECONOMIC DEVELOPMENT  
COMMISSION**

Cote, Sheri  
LaCombe, Richard A.  
Kualanka, Ivan J.  
Reid, James  
Riebschlager, Ryan  
Alternates: 2 Vacancies

**EMERGENCY MANAGEMENT  
ADVISORY COUNCIL**

Bellos, Stephen  
Cote, Joseph  
Dembek, Thomas J.  
Ferrara, Karen M.  
Goodhind, Todd  
Mahoney, Brett  
Margolis, Mitchell S.  
Miller, Bruce A.  
Pawlak, Erik  
Sabilia, Elizabeth  
Shewbrooks, Bruce  
Sirpenski, Robert  
Steward, Daniel M.  
Wiseman, Neil  
Zawacki, Kristin

**ETHICS COMMISSION**

Blevins, Donald B.  
Burnham, Mark  
Bush, Olga  
Lynch, Lynn  
MacKenzie, Kate, Chair

Alternates:

2 Vacancies

**FIRE COMPANIES**

Waterford Fire Engine Company #1, Inc. (Jordan)  
89 Rope Ferry Road  
Chief: Richard Cable

Quaker Hill Fire Company, Inc.  
17 Old Colchester Road  
Chief: Matthew Carson

Goshen Fire Department, Inc.  
63 Goshen Road  
Chief: Todd Patton

Oswegatchie Fire Company #4, Inc.  
441 Boston Post Road  
Chief: Mark Schenking

Cohanzie Fire Company #5, Inc.  
53 Dayton Road  
Chief: Todd Branche

**FLOOD AND EROSION  
CONTROL BOARD**

Benvenuti, David W., Chair  
Callahan, Christopher L.  
Harran, George R.  
Holmberg, Gerald E.  
3 Vacancies

**HARBOR MANAGEMENT  
COMMISSION**

Adams, Jane B.  
Dutton, Robert E.  
Fine, Phillip  
Hamsher, James J.  
Saari, Carlton R.  
Vacancy

Alternates:

**HARBOR MASTER**

Lt. David Burton

**DEPUTY HARBOR MASTER**

Miller, Richard

**HISTORIC PROPERTIES  
COMMISSION**

Brooks, Vivian A.  
O'Neill, John J., Chair  
Whelan, William Jr.  
Vacancy  
Alternates: Carlough, Frederick C.  
Nye, Robert  
1 Vacancy

**HOUSING AUTHORITY** 5 Vacancies

**HOUSING CODE BOARD OF APPEALS** 5 Vacancies

Alternates: 3 Vacancies

**MUNICIPAL HISTORIAN** Nye, Robert M.

**PERSONNEL REVIEW BOARD**  
Larder, Cheryl  
Murphy, Edward K.  
Negri, Stephen  
Shinault, Brigitte  
Wells, Rikki W., Chair

**PLANNING AND ZONING  
COMMISSION**  
Auwood, Joseph A., Chair  
Bunkley, Joseph  
Chenard, Bertrand  
Stotts, Susan  
Alternates: Maguire, Edwin  
Mazzella, Marc T.  
Vacancy

**POLICE COMMISSION**  
Auwood, William M.  
Gelinas, Mark R., Chair  
Poulios, Margaret M.  
Sheridan, Thomas  
Steward, Daniel M.

**RECREATION AND PARKS  
COMMISSION**  
Erricson, Richard, Chair  
Gardiner, Susan H.  
Kanabis, Aspacia  
Murphy, Edward K.  
Scheiber, Nan  
Spellman, Daniel  
Whelan, William J. Jr.  
Worobey, John A.

**RETIREMENT COMMISSION**

Auwood, William M.  
Brunelle, Kevin J., Chair  
Grabel, Jeremy  
Lynch, Brian  
Miller, Bruce A.  
Sheehan, John W.  
Steward, Daniel M.

**SCHOOL BUILDING COMMITTEE**

Alfultis, Kimberly A.  
Amanti, Thomas J.  
Dembek, Thomas  
Koning, John H. Jr.  
Nazarchyk, Jody M.  
Norton, James W.  
Wilensky, Alan, Chair

**SENIOR CITIZENS COMMISSION**

Auwood, Ruth A.  
Bresser, Elizabeth A.  
Collins, Anita M.  
Johnson, James, Rev.  
Lopes, Dina G.  
McNamara, Kathleen A.  
Sanders, Carol Lee, Chair  
Vlaun, Joyce M.

**WATERFORD/EAST LYME  
SHELLFISH COMMISSION**

Waterford Members:  
Grimsey, Fred C. Jr.  
Kelly, J. Patrick, Co-Chair  
Miller, Richard R.  
Tytla, Lawrence  
1 Vacancy

**WATERFORD SHELLFISH  
COMMISSION**

Facchini, Leo Jr.  
Francolino, Thomas J.  
Lawson, Douglas, Chair  
Meehan, Joyce  
Miller, Richard R.  
Thompson, Jeff  
Alternates:  
LaBelle, Tiger  
Vacancy

**SOUTHEASTERN CONNECTICUT  
REGIONAL PLANNING AGENCY**

Award, Dana  
Vacancy

**SOUTHEASTERN CT REGIONAL  
RESOURCES RECOVERY AUTHORITY**

Zawacki, Kristin B.  
Matheson, Daniel

**SOUTHEASTERN CONNECTICUT  
TOURISM REPRESENTATIVE**

Vacancy

**SOUTHEASTERN CONNECTICUT  
WATER AUTHORITY ADVISORY BOARD**

Widham, Kristen

**UTILITY COMMISSION**

Green, Peter M., Chair  
Kirkman, Kenneth  
Negri, Stephen J.  
Pinkham, Rodney A.  
Valentini, Raymond L.

**YOUTH SERVICE BUREAU  
ADVISORY COUNCIL**

Barczak, Justin  
Bellos, Ellen  
Blatchford, Kyle  
Brennan, Eugene  
Buscetto, Michael  
Cash, Sheila  
Concasia, Dorothy  
Gorman, Dani  
McNamara, Ryan  
Nazarchyk, Jody, Chair  
Pendleton, Murray J.  
Peterson, Kathleen N.  
Ryan, Gene  
Steward, Daniel M.  
Turello, Arianna  
VanOverloop, Nicole

**PROFESSIONAL STAFF  
2015 – 2016**

Assessor	Michael A. Bekech
Building Official	Frank Hoagland
Chief of Police	Brett Mahoney
Emergency Management Director	Lt. Stephen Bellos
Finance Director	Maryanna Stevens
Fire Services Director	Bruce A. Miller
Fire Marshal	Peter Schlink
Human Resources Director	Joyce A. Sauchuk
Ledge Light Health District Director	Baker Salsbury
Library Director	Roslyn Rubinstein
Planning Director	Abby Y. Piersall, AICP
Planner	Mark A. Wujtewicz
Public Works Director	Kristin B. Zawacki
Recreation and Parks Director	Brian W. Flaherty
Senior Services Director and Municipal Agent for the Elderly	Sally Ritchie
Superintendent of Schools	Thomas Giard III
Town Counsel	Robert A. Avena
Utility Commission, Chief Engineer	Neftali Soto
Youth Services Director	Daniela Gorman
Zoning Official	Thomas Lane

JUSTICE OF THE PEACE 01/07/2013 - 01/02/2017  
ALPHABETICAL

LAST	FIRST	INITIAL	ADDRESS	TOWN	ST	ZIP	DEM	REP	Un
Alling	Bernice		19 Perry Avenue	Waterford	CT	06385		R	
Ammirati	Thomas	F.	243 Bloomingdale Rd.	Quaker Hill	CT	06375	D		
Ansell	Denise	P.	145 Niantic River Road	Waterford	CT	06385	D		
Auwood	William	M.	184 Old Norwich Road	Quaker Hill	CT	06375		R	
Balestracci	Marc	A.	31 Roseleah Dr.	Waterford	CT	06385	D		
Barry	Lisa	Marie	5 Gunshot	Waterford	CT	06385		R	
Bendfeldt	E.	Peter	2 B Lane	Waterford	CT	06385		R	
Bendfeldt	Joan	H.	2 B Lane	Waterford	CT	06385		R	
Benoit	Gregory	A.	59 Colonial Drive	Waterford	CT	06385	D		
Blevins	Donald	B.	28 Old Mill Road	Quaker Hill	CT	06375	D		
Burnham	Mark		1 Glenwood Road	Waterford	CT	06385		R	
Buttinger	Robert	G.	8 Shawandasse Rd.	Waterford	CT	06385		R	
Cairns	April		30 Old Colchester Rd.	Quaker Hill	CT	06375		R	
Cairns	Muriel		302 Boston Post Road	Waterford	CT	06385		R	
Cairns	Ryan	W.	30 Old Colchester Rd.	Quaker Hill	CT	06375		R	
Callahan	Christopher	L.	69 North Rd.	Waterford	CT	06385	D		
Campo	David		3 Colonial Drive	Waterford	CT	06385		R	
Constantine	George	P.	211 Butlertown Rd.	Waterford	CT	06385		R	
Corriveau	Robert	William	296 Millstone Rd. East	Waterford	CT	06385	D		
Cote	Sheri	Lee	31 Dimmack Rd.	Waterford	CT	06385	D		
Craft	Robert	S.	54 Fourth Ave.	Waterford	CT	06385		R	
Cramer	Edward	I.	22 Alewife Rd.	Waterford	CT	06385	D		
Crawford	Norman	K.	10 Graham St.	Waterford	CT	06385		R	
Dinoto	Russell	G.	38 Goshen Rd.	Waterford	CT	06385		R	
Donovan	William	Patrick	310 Boston Post.	Waterford	CT	06385	D		
Doshna	Eric	Scott	10 Warwick Terrace	Waterford	CT	06385	D		
Driscoll	Susan		205 Rope Ferry Rd.	Waterford	CT	06385	D		
Dubose	Saundra		1 Best View Rd.	Quaker Hill	CT	06375	D		
Dupuis	Rosalyn	C.	27 Woodlawn Avenue	Waterford	CT	06385	D		
Filippetti	Joseph	M.	11 Hillcrest Dr.	Waterford	CT	06385	D		
Finn	Joyce	W.	24 Jordan Cove Rd.	Waterford	CT	06385		R	
Fishbone	Stuart	J.	6 Giovanni Drive	Waterford	CT	06385		R	
Fontaine	Wendy	Louise	13 R Burlake Rd.	Quaker Hill	CT	06375	D		
Fortier, Sr.	Harrison	A.	24 Lamphere Rd.	Waterford	CT	06385			U
Friedman	Joshua	A.	260 Great Neck Road	Waterford	CT	06385	D		
Gardiner	Alan	H.	62 Millstone Road West	Waterford	CT	06385		R	

**JUSTICE OF THE PEACE 01/07/2013 - 01/02/2017**

**ALPHABETICAL**

Gardner	Elaine	C.	7 Griswold Court	Waterford	CT	06385	D	
Gilman	Margaret		4 Reed Avenue	Waterford	CT	06385		R
Hannan	Michael	Joseph	891 Vauxhall St. Ext.	Quaker Hill	CT	06375		R
Hanney	Janet	K.	5 Oil Mill Rd.	Waterford	CT	06385		R
Hodge	JoAnn	W.	30 Fulmore Dr.	Waterford	CT	06385	D	
Hurd	Susan	A.	27 Paula Lane	Waterford	CT	06385		R
Jacques	Allan	N.	10 Magonk Point	Waterford	CT	06385		R
Kamishlian	John	Paul	3 Deborah Street	Waterford	CT	06385	D	
Kanfer	Andrea	F.	16 Baldwin Drive	Waterford	CT	06385	D	
Kaya	Ayfer		20 Old Mill Rd.	Quaker Hill	CT	06375		U
Kirkman	Kenneth	W.	344 Great Neck Rd.	Waterford	CT	06385		R
Koletsy	Ann	M.	9 Quinley Way	Waterford	CT	06385		R
Konstantakis	Paul		134 Rope Ferry Rd.	Waterford	CT	06385	D	
Kriet	Keith	William	7 Cross Drive	Waterford	CT	06385	D	
Kushigian-Secor	Julia	Alexis	8 Quarry Rd.	Waterford	CT	06385	D	
Lacombe, Sr.	Richard	A.	165 Clark Lane	Waterford	CT	06385		R
Lewis	David		52 New Shore Road	Waterford	CT	06385		R
Mallari	Sara	Gilman	6 Reed Avenue	Waterford	CT	06385		R
Mallove	James	L.	175 Great Neck Road	Waterford	CT	06385	D	
McCarty	Kathleen	M.	226 Great Neck Rd.	Waterford	CT	06385		R
McCaslin	Susan	A.	105 Ridgewood Ave.	Waterford	CT	06385	D	
McNeeley	Alan	D.	24 Jordan Cove Rd.	Waterford	CT	06385		U
Miles	Carl	D.	246 Bloomingdale Rd.	Quaker Hill	CT	06375		U
Miner, III	James	M.	75 Clark Lane	Waterford	CT	06385		R
Mingo	Mary	L.	89 Spithead Rd.	Waterford	CT	06385		R
Mirabito	Claudie	Gele	37 Shore Rd.	Waterford	CT	06385		R
Muckle	Richard	F.	864 Vauxhall St. Ext.	Quaker Hill	CT	06375		R
Negri	Stephen	J.	2 Lanyard Lane	Waterford	CT	06385	D	
Nye	Ann	R.	96 Rope Ferry Rd.	Waterford	CT	06385	D	
Nye	Robert	M.	96 Rope Ferry Rd.	Waterford	CT	06385	D	
Olynciw	Theodore		62 Twin Lakes	Waterford	CT	06385	D	
Ormond	Margaret	Y.	114 Butlertown Rd.	Waterford	CT	06385	D	
Palmer	Sharon	M.	27 Old Barry Rd.	Quaker Hill	CT	06375	D	
Panciera	Barbara	A.	14 Riverside Drive	Waterford	CT	06385		R
Parise	Joseph	A.	41 Devonshire Drive	Waterford	CT	06385		R
Percy	Marilyn	M.	14 New Shore Rd.	Waterford	CT	06385		R
Pezzolessi	Bonnie	D.	7 Anita Avenue	Waterford	CT	06385		U
Pezzolessi	Kristin		48 New Shore Road	Waterford	CT	06385		R
Picardi	Jeffrey	Richard	45 Ridgewood Avenue	Waterford	CT	06385	D	

sworn in 12/31/13



**JUSTICE OF THE PEACE 01/07/2013 - 01/02/2017**

**ALPHABETICAL**

Pinkham	Rodney	A.	23 Jordan Terrace	Waterford	CT	06385		R	
Provatas	Rita		36 Niantic River Rd.	Waterford	CT	06385	D		
Sabilia	Elizabeth	Ann	132 Oswegatchie Rd.	Waterford	CT	06385	D		
Scarpa	Kenneth	P.	108R Bloomingdale Rd.	Quaker Hill	CT	06375	D		
Senkow	Robert	L.	26 Colonial Drive	Waterford	CT	06385	D		
Severance	Paul	L.	11 Coit Court	Waterford	CT	06385		R	
Shah	Atul	R.	15 Beacon Hill Dr.	Waterford	CT	06385	D		
Sheehan	John	W.	19 Laurel Crest Dr.	Waterford	CT	06385	D		
Sheridan	Thomas	A.	318 Great Neck Rd.	Waterford	CT	06385	D		
Spencer	Mariea	D.	413 Mohegan Ave. Pkwy.	Quaker Hill	CT	06375		R	
Stillman	Andrea	L.	5 Coolidge Court	Waterford	CT	06385	D		
Stillman	Howard	L.	5 Coolidge Court	Waterford	CT	06385	D		
Strutt	George	R.	33 Roseleah Dr.	Waterford	CT	06385	D		
Sullivan	Timothy	D.	379 Glenwood Ave. Ext.	Waterford	CT	06385	D		
Swanson	Gregg	A.	119 Shore Road	Waterford	CT	06385		R	sworn in 12/27/13
Thompson	Mary	A.	10 R Old Mill Rd.	Quaker Hill	CT	06375			U
Voyer	Lawrence	R.	6 Third Avenue	Waterford	CT	06385	D		
Whelan	William	J.	3 Sandy Hollow Rd.	Waterford	CT	06385			U
White	George	Cooke	22 New Shore Rd.	Waterford	CT	06385		R	
Yother	Elizabeth	M.	226 Great Neck Rd.	Waterford	CT	06385		R	
Zito-Hannan	Shawna	Marie	891 Vauxhall St. Ext.	Quaker Hill	CT	06375		R	

Board of Selectmen  
Annual Report  
Fiscal Year 2016

The Town of Waterford continues to see growth although very slow, in our residential neighborhoods as well as new businesses coming into the town. Our Town has completed several projects, embarked on some new programs and continues to work on process improvement.

The long-range capital plan remains a key guideline to accomplishing our goals while maintaining a prudent view of the budget. As we completed some projects, we continued to plan others to keep Waterford on a path that is stable and constantly improving.

Waterford continues to be faced with a budgeting dilemma as we see the incremental increase in bonding expense to pay for the school construction. We have utilized attrition of employees as well as redefining departments to try and be more efficient to assist in meeting a substantial budget deficit. We continue to look for new economic development that will have long term effects and will enhance our Net Taxable Grand List. There are several new developments being planned that will add to our Grand List and provide housing in our community. We have cleaned up the Cohanzie property and are working with a potential buyer to redevelop the property.

#### **Infra Structure**

We built a new Salt Shed to provide coverage for the material we need to keep our roads safe during the winter weather. We also rebuilt Gallup Lane, Johnson Court, Wiemes Court, Bloomingdale and Fog Plain Roads to provide better services to our traveling public. We utilized a new treatment of chip seal followed by a fog seal for Clark Lane, Spithead, and Old Colchester. We used the chip seal only on Parkways North and South

#### **Planning**

Planning and Zoning has been very busy with new development applications as well as providing a new software program to allow better customer service. This software should allow builders to access permits and inspections in a much better way than we have today.

#### **School Construction**

Over the last ten years, we have been engaged in rebuilding our schools to make them the best facilities available. These have been completed and provide our students with great opportunities to learn. We have been paying down the debt as we move along, but there is still a significant debt payment every year to accommodate the expense.

#### **Emergency Management and Public Safety**

Emergency Management has been active in preparing for unforeseen disasters and the management of our seniors and disabled residents. We have an agreement with New London to utilize our backbone for radio services and continue to look for other partners. We continue to study a regional dispatch center and Animal Control with East Lyme, Montville and New London that could improve the public services to our residents.

#### **Town Buildings**

There is a continuous need to review the status and repair of town buildings. The smaller ones tend to get overlooked and the larger ones have bigger problems. We have developed a process to review all of the buildings with a long term view that will hopefully address the ongoing maintenance of all of our properties. The Animal Control Facility is currently under study for a renovation/ addition depending upon the needs of the department.

We reassigned the building committees for Public Works and for Oswegatchie Fire House to determine what path we take on those projects. We have completed the replacement of the windows at Town Hall and the Youth Services building. We are in the process of determining what form of HVAC services will best serve both of these buildings.

### **Budget Management**

There is a need to develop a working budget for our town that supports the various programs we enjoy while minimizing the growth of the taxpayers burden. We have continued that philosophy with a minimal increase in the budget and a continuing close eye on any replacement or additional positions in our staff. We continue to have a turnover of personnel which means a consistent review of the job functions and an influx of new employees. This refreshment of the workforce is good for the teams as well as the town overall. We are continuing to fine tune Human Resources, but the results to both the Town and the Board of Education have been excellent.

### **Fleet Management Plan**

We have continued the use of the Fleet Management Plan as a way to provide quality vehicles without having major spikes in our budget. By planning a life cycle for the various vehicles and constantly reviewing the need for these, we have been able to provide our employees and volunteers with safe, efficient and affordable equipment. Implementation of the Utilization Plan has already been helpful in helping us to get better returns on our auctioned vehicles and removing some of the more inefficient vehicles from the plan. We are currently reviewing the plan for accuracy and some of the life-spans for various vehicles.

### **Conclusion**

Waterford has grown in traffic and services. We have some of the largest retail shopping facilities in the State and are home to two nuclear power plants. These provide many challenges for our town and I am proud to say that our staff continues to meet these challenges every day. We have more growth forecast for the town and look forward to planning out that growth with the various builders and developers.

The year posed serious challenges, significant obstacles and great opportunities that resulted in realistic goals being accomplished. The Board of Selectmen delivered substantial government accomplishments of the people's goals in 2016. Waterford has 215 years of history and our future reflects the substantial achievements of our successful past.



OFFICE OF THE TAX COLLECTOR  
Fiscal Year 2016 Annual Report

The Tax Office submits the following Annual Report for the Fiscal Year ended June 30, 2016.

The mill rate of 25.83 mills was set by the Board of Finance on May 20, 2015, generating a total levy at July 1, 2015, of \$81,205,263 from the October 1, 2014 Grand List. This represented an increase of 2.96% over the prior year's levy. Lawful adjustments and corrections of \$125,950 throughout the year, and transfers to suspense of \$11,768, reduced the adjusted levy to \$81,067,545.

On May 4, 2015, the Representative Town Meeting established the following collection schedule for Fiscal Year 2016: Real estate bills over \$100 were to be collected in two equal installments due July 1, 2015, and January 1, 2016. Real estate bills of \$100 or less, and all personal property and motor vehicle bills, were to be collected in one installment due July 1, 2015. Motor vehicle supplemental bills were to be collected in one installment due January 1, 2016. Bills were collectible without penalty through the first business day of the following month, by State statute.

On May 18, 2016, the Board of Finance approved a suspense list of \$61,038.38 as submitted. The accounts were transferred to suspense on May 19, 2016. This action does not preclude collection. Rather, it provides the annual adjustment to the financial statements of the Town to reflect our estimation that collection is not likely. Suspense account collections this year came to \$5868.34.

The Tax Office achieved a collection rate of 99.23% as of June 30, 2016, on the bills from the 2014 Grand List:

<u>2014 Grand List - Adjusted Levy</u>	<u>Taxes Collected</u>	<u>Taxes Uncollected</u>	<u>Collection Rate</u>
\$81,554,884	\$80,913,391	\$629,726	99.23%

This exceeded the collection rate of 99.22% achieved in Fiscal Year 2015.

At July 1, 2015, total taxes of \$1,564,198 were uncollected from all prior year tax levies. Collections of \$516,605 in Fiscal Year 2016 reduced this balance to \$1,047,593. Further reductions due to Assessor adjustments, refunds of overpayments, and transfers to

suspense, resulted in previous years' uncollected taxes at June 30, 2016, of \$1,158,350. This is an increase of \$207,867 or 21.8% over the prior year's figure, reflecting both the increases in the overall tax levies, and the difficult collection environment due to the slow pace of the economic recovery. Interest of \$207,016 and fees of \$6139 were collected from all prior year levies during the fiscal year.

In response to uncollected tax dollars, the tax office kept up its efforts to collect past due property taxes. We continued to refer delinquent real estate accounts to our town attorneys for collection. Through our attorneys, a total of \$472,371.23 was collected in Fiscal Year 2016 on real estate accounts that had been referred to them. This is an increase of 174% over Fiscal Year 2015 when collections through the attorney were \$271,639.53. In addition, the Tax Office continues to utilize the Rossi Law Office collection agency and State Marshals to aid in the collection process. Rossi Law Office collected \$41,903.21 for the Town of Waterford in Fiscal Year 2016.

On July 1, 2015 the Tax Office instituted Invoice Cloud as the credit card and online payment company. All service fees are paid directly by the taxpayer to the processor. In fiscal year 2016, a total of \$1,022,927 was collected in this manner, an increase of 264% from the prior year.

Since January, 2010, tax payments have been accepted and processed at the payment processing center, or lockbox, operated by People's United Bank. This payment option has allowed the Tax Office to reduce the amount of extra help brought in during the heaviest collection months of July and January. In July 2015, lockbox collections amounted to 13.1% of the total collected in that month. In January, 2016, 10% of total collections were processed through the lockbox.

The success that the Tax Office enjoys in fulfilling its mission comes from the support of the taxpayers of the Town of Waterford, and the dedication and hard work of staff members Darleen Celotto and Laura Brackett.

Respectfully Submitted,

  
Alan Wilensky

Tax Collector



Town Clerk's Office  
FY 2016

Staff: David Campo, Mary Thompson, Janet Hanney.

The primary duties of the Town Clerk's Department include but not limited to records retention and preservation, vital statistics, FOI request management, land recordings, and licensing (hunting, canine, and marriage). Supervision of elections, primaries and referenda continue to be a primary responsibility, being ever mindful of changes to election law and procedure. The office is a designated repository for many filings as well as board and commission minutes. Town Charter requires the town clerk to act as secretary and clerk to the Representative Town Meeting. In all, there are over 500 statutory requirements of this office. (and growing)

I took over as Town Clerk on January 4, 2016. I would like to thank the other departments for assisting me during the transition as well as the numerous state agencies that we interact with on a daily basis. A special thanks to Deputy Town Clerk Mary Thompson and Assistant Town Clerk Janet Hanney for their professionalism and experience as I got up to speed.

Most of the changes made have had to do with accessibility. The department's website is now user friendly with added links. The clerk's office is focused on using technology to record and send information. A new marriage license program has reduced the need for a typewriter while expediting the process. We are now tracking absentee ballots using a state provided system that reduces paper, errors, and the possibility of disenfranchising a voter. The Connecticut Vital Records System became available to us this year. The system provides a comprehensive birth registry. The improvement to the record and the added ease of retrieval will and has improved the process in which we provide birth records to the residents. An added focus has been placed on training as I attended multiple classes and conferences. Copies can also be purchased via US Land Records. This service does not cost the town, but in fact saves the town in paper and equipment wear and tear. The customer is charged an additional fee as a convenience charge which is retained by US Land Records.

Revenues returned to the general fund in FY'16 totaled \$420,995, up from FY'15 by 13.6%. With department expenditures at \$251,512, this office generated a net income for the town in the amount of \$169,483, a 34% increase over FY'15.

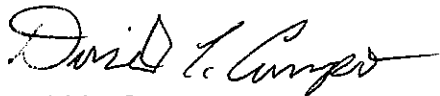
A survey map cabinet along with vital statistics preservation was completed upon writing of this report. The funds (\$4,000) were awarded from a grant that was submitted to the State's Document Preservation Grant Program April 13, 2016.

The November 3, 2015 Municipal election brought out almost 40% of registered voters. The April 26, 2016 Presidential Primary brought out 47% of registered Democrats and 50% of registered Republicans.

Vital Statistics: 137 births (124 last year), 298 deaths (305 last year), 233 marriages (222 last year). Harkness Memorial State Park continues to be the most popular venue to be married, especially for out-of-town couples. Langley's and Filomena's have also become quite popular.

Going forward we are committed to updating the technology in the office. The focus will be on uploading the land records in order to make them available to the public online. Accepting credit cards and online registration of dogs will be a priority in the coming year. As always we will take advantage of any free or low cost updates offered through networking, the state, or the Connecticut Town Clerks Association.

Sincerely,

A handwritten signature in cursive script, reading "David L. Campo".

David L. Campo  
Town Clerk & Registrar of Vital Statistics



**Assessor's Office  
FY 2015-2016**

***Staff: Michael Bekech, Charles Lobacz, Diana Wall, Angela Hayes, Richard Messina***

The primary function of the Assessor's Office is the discovery listing and valuation of all taxable and tax-exempt property. That property includes real property (real estate) and personal property (motor vehicles and the furniture, fixtures and equipment and other items used in business). In addition, the Assessor's Office is responsible for the administration of numerous State-mandated programs such as Tax Relief for the Elderly, Veterans, Blind and Disabled. It should be noted that Grand List from which the Town's finances for the FY15/16 is based is the 10/1/2014 Grand List. The Summary of 10/1/14 Assessors Grand List as signed 2/28/2015 is as follows and then modified by the Board of Assessment Appeals during the spring 2015 sessions:

The 10/1/2014 Grand List for the Town of Waterford summaries of the assessed values follow:

**Assessor's October 1, 2014 Grand List**

<u>Category</u>	<u>#Accts</u>	<u>Gross Assessment</u>	<u>Exemptions</u>	<u>Net Assessments</u>
<i>Real Estate</i>	9,538	\$2,597,344,328	317,961,743	2,279,382,585
Personal Property	1,286	760,987,850	22,676,953	738,310,897
<i>Motor Vehicle</i>	20,559	149,140,590	1,399,850	147,740,740
Total	31,383	\$3,507,472,768	342,038,546	3,165,434,222



## Narrative Summary

The 2014 Grand List is \$3,165,434,222 prior to the actions of the Board of Assessment Appeals. The certified 2013 after the actions of the BAA is \$3,197,421,928.

The 2014 Assessor's Grand List is a net decrease of \$31,987,706 a net change of -1.0%. This Grand List change is primarily the result of the change in the depreciation of the personal property at the Millstone complex, value of Real Property improvements and motor vehicle replacements since the 2013 Revalued Grand List.

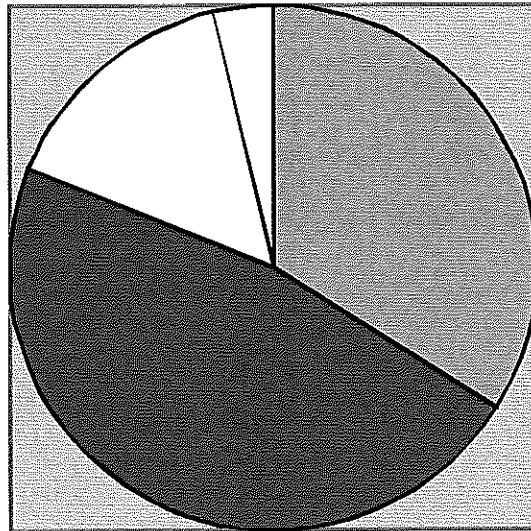
The following listed items directly affected the 2014 Grand List Increase:

1. Real Estate- There has been continued changes by way of new construction and additions to the existing structures.
2. Personal Property- Over all assessments decreased by 5.01% led by the impact of the general depreciation of the Millstone Nuclear Complex the last year. There was a positive change in the non-Millstone business personal property this year
3. Motor Vehicle – The 2014 Grand List again indicates some renewed new car purchase activity as has been portrayed in the media for new car sales. It also reflects that many families reduced the number of cars they own. The sector reflected a 0.65% increase over the previous period.
4. Millstone Point Nuclear Power Plant assessment decreased from \$1,085,094,128 (the finalized 2013 assessment) to the 2014 GL total of \$1,044,610,587. This calculates to a - 3.73 % change for that facility.

## Percentages of Net Grand List

The 2014 Assessor's Grand List is made up of 3 stratum, Real Property, Personal Property and Motor Vehicles. The percentages that each of these stratum make up on a net Taxable basis for the last three grand list years are displayed as follows:

2014 Grand List	Real Estate Residential	44.92%
	<u>Real Estate Com/Ind/ PU</u>	<u>27.09%</u>
	Total Real Estate	72.01%
	Personal Property	23.32%
	<u>Motor Vehicle</u>	<u>4.67%</u>
	Total	100.00%
2013 Grand List	Real Estate Residential	44.50%
	<u>Real Estate Com/Ind/ PU</u>	<u>26.61%</u>
	Total Real Estate	71.11%
	Personal Property	24.32%
	<u>Motor Vehicle</u>	<u>4.57%</u>
	Total	100.00%



## 2014 Net Taxable Grand List

Net Residential Real Estate Stratum at 44.92%

red area

Net Commercial Real Estate Stratum at 27.09%

blue area

Net Personal Property Stratum at 23.32%

cream area

Net M V Stratum at 4.67%

green area

## History of Net Assessment Changes

Net change from 2014GL to 2013 BAA GL	-31,987,706	-1.00%
Net Change from 2013GL to 2012BAA GL	+24,741,713	+0.78%
Net Change from 2012GL to 2011BAA GL	-\$535,613,589	-14.43%
Net Change from 2011GL to 2010BAA GL	+\$3,957,567	+0.38%
Net Change from 2010 GL to 2009BAA GL	+\$28,573,983	+0.78%
Net Change from 2009 BAAGL to 2008 BAAGL	+\$12,099,370	+0.33%
Net Change from 2008 GL to 2007 BAA GL	+\$34,626,472	+0.96%
Net Change from 2007 BAA GL to 2006 BAA GL	+\$896,059,756	+32.84%
Net Change from 2006 Assessor GL to 2005 BAA GL	+\$47,468,405	+1.77%
Net Change from 2005 Assessor GL to 2004 BAA GL	+\$58,887,540	+2.25%
Net Change from 2004 BAA GL to 2003 BAA GL	+\$66,057,410	+2.58%
Net Change from 2003 BAA GL to 2002 BAA GL	+\$75,501,140	+3.04%
Net Change from 2002 Assessor GL to 2001 BAAGL	+\$561,493,200	+29.19%
Net Change from 2001 Assessor GL to 2000 Court GL	+\$7,449,220	+0.40%
Net Change from 2000 Court GL to 2000 BAA GL	-1,291,055,950	-40.28%
Net Change from 1999 Final GL to 2000 BAA GL	+3,291,320	+0.10%
Net Change from 1998 Final GL to 1999 Final GL	-129,984,568	-3.90%
Net change from 1997 Final GL to 1998 Final GL	-\$43,300,132	-1.28%
Net change from 1996 Final GL to 1997 Final GL	-105,057,280	-3.02%

TOP 10 ASSESSMENTS  
2014 GL

	Name	Type	Prev. Rank	Net Taxable AV	% of GL
1	Millstone Power Station (including all owners in complex	RE/PP	1	1,044,568,585	33.07%
2	Conn. Lt/Power, Yankee Gas and Rocky River Realty	RE/PP/mv	3	75,567,650	2.39%
3	Crystal Mall Associates (and Simon Properties)	RE/PP	2	64,534,190	-2.04%
4	Centro GA	RE	4	26,183,160	0.83%
5	Chase Cross Road Square LLC and Waterford Plaza One	RE	5	24,781,570	0.78%
6	Walmart Stores, Inc	RE/PP	6	17,189,807	0.54%
7	VTR Northeast Holdings + WGHealth (Prev- Reit Health/One Lantern Sr)	RE/PP	7	11,665,510	0.37%
8	Sonalyst Inc	RE/PP	8	11,808,240	0.37%
9	Target/Dayton Hudson	RE/PP	9	10,161,910	0.32%
10	Home Depot	RE/PP	10	9,954,790	0.32%

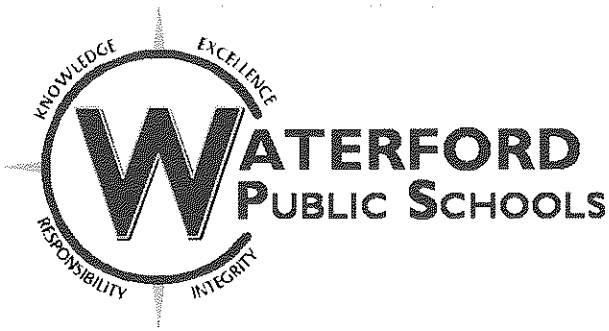
**Total Top 10**

**1,296,415,412    41.05%**

**Net GL**

**3,158,331,722**

GL	Total of Top 10	% ofNGL
2014 Top 10 Net Grand List Total	\$ 1,296,415,412	41.05%
2013 Top 10 Net Grand List Total	\$ 1,341,513,278	41.95%
2012 Top 10 Net Grand List Total	\$ 1,324,533,328	41.70%
2011 Top 10 Net Grand List Total	\$ 1,374,737,780	37.03%
2010 Top 10 Net Grand List Total	\$ 1,370,416,107	37.07%
2009 Top 10 Net Grand List Total	\$ 1,352,491,958	36.87%
2008 Top 10 Net Grand List Total	\$ 1,345,259,333	36.79%
2007 Top 10 Net Grand List Total	\$ 1,324,440,943	36.54%
2006 Top 10 Net Grand List Total	\$ 1,166,708,050	42.76%
2005 Top 10 Net Grand List Total	\$ 1,140,605,230	42.54%
2004 Top 10 Net Grand List Total	\$ 1,103,903,550	42.10%
2003 Top 10 Net Grand List Total	\$ 1,071,440,770	41.92%
2002 Top 10 Net Grand List Total	\$ 1,006,100,630	40.56%
2001 Top 10 Net Grand List Total	\$ 883,048,930	45.91%
2000 Top 10 Net Grand List Total	\$ 2,183,845,720	68.19%



**Mr. Thomas W. Giard III**  
*Superintendent of Schools*

**Mr. Craig C. Powers**  
*Assistant Superintendent*

Dear Community Members,

I am proud and honored to be the Superintendent of the Waterford Public Schools. I sincerely appreciate the opportunity to lead such an outstanding school district with such a history of excellence.

The 2015-2016 school year was one of substantial accomplishment in the Waterford Public Schools. As Superintendent, I have witnessed impressive growth in our schools and seen wonderful initiatives brought forth this year. I am proud of our staff and students and the incredible accomplishments that they have made; carrying on a tradition of excellence in our district. On behalf of our central office team, it is a pleasure to present this Annual Report to the Waterford community. This report will provide data and information with regard to the progress we are making as a school system in educating our fine students.

The Waterford Board of Education has continued to work diligently through challenging budgetary times to provide consistent educational programs and creating an engaging environment that challenges our students. We have an amazing staff who are dedicated to our district; bringing their best at all times for our students. Despite ongoing challenges at the state and federal level, the Board maintains a strong commitment to excellence to vigorously engage students in the learning process and ensure that all students are college and career ready. Our team has implemented many new strategies as well as updated curriculum that prepares our students for success in future enterprises. It is inspiring to be a part of a team that is committed to educating the whole child; providing for the social, emotional, and academic well-being of every student.

As this Annual Report shows, we have once again reaffirmed the importance of favorable class sizes and academic support services. We continue to offer a full range of opportunities for students at a time when many school districts are cutting back their programs in athletics and the arts.

At the end of the day our students continue to achieve at high levels, develop their talents and interests, and demonstrate their commitment to make a positive contribution to their community. We are very proud of our many noteworthy accomplishments.

## **Special Services Department**

Special Education services continue to be delivered primarily in inclusive settings across the district. At Waterford High School and Clark Lane Middle School, special education services are delivered in cooperatively taught classes, along with classes which focus on specific skill improvement that are typically offered in a self-contained setting. Our elementary school buildings support the continued integration of special education services with a focus on the provision of related services in the general education setting. The elementary special services staff also participates in professional development around the implementation of Reader's and Writer's workshop models. Services have been enhanced to support special education students as they transition from preschool to elementary school, elementary school to Clark Lane Middle School, and then to Waterford High School. Technology is utilized by all staff, when appropriate, to support special education students' needs, especially the use of iPads, Kindles and Chrome Books. Our special education staff has focused on reading and literacy development, with an emphasis on research-based programs such as Wilson Language, Read Naturally, Read Live, Reading Milestones, Lindamood-Bell and the EdMark Reading Program.

We offer self-contained support center programs at each school building for students who are experiencing significant difficulty in the more traditional education setting. The programs focus on providing individualized instruction while fostering social and emotional growth. The support centers offer individualized supports which are flexible in order to meet the student's needs—these might include a check-in, part-time or a fully self-contained placement. We also offer a self-contained Autism program at the elementary level which provides very specialized services for students diagnosed with Autism. We have a district BCBA (Board Certified Behavior Analyst) who is able to travel among the schools to provide specialized support to students on the Autism spectrum as well as for any student struggling with behavior issues. Our district ADOS (Autistic Diagnostic Observation Schedule) team is working together to complete evaluations of students who are suspected of having Autism. We continue to provide a well-rounded program for our young children diagnosed with Autistic Spectrum Disorders particularly in the implementation of the SCERTS Model, which focuses on Social Communication, Emotional Regulation, and Transactional Support.

Our district mental health staff which includes school psychologists, school social workers, school counselors and our Board Certified Behavior Analyst continue to work together in order to provide direct counseling services to our students, recommendations to staff and families as well as home visits as needed. Some of the programs being implemented by our counseling staff to provide students with strategies to support positive mental health include offerings such as Mind Up, mentoring, and yoga. Special Education staff, Middle and High School staff as well as paraprofessionals all attended a professional development morning focused on supporting students dealing with trauma. Waterford is also holding a Parent Academy Night with a focus on supportive strategies for parents in helping students to manage the stress of school.

In the spring, coaches in literacy, mathematics, and technology created a 'Waterford Coaching Model' which included the statement that, "Coaching is the 21st century model for Professional Development on an ongoing daily basis. It is collegial and collaborative." Coaches continue to co-plan and model effective strategies while aligning professional learning with current standards and analyzing data to drive instruction.

### **Business Department**

Each year brings changes to Operations, both from a staffing and a production standpoint. In March 2016 a new Finance Director was brought onto our team.

During FY 16 we have worked towards finding the best business decisions for the Board of Education, decisions that are often derived through analytics. Areas where we've been able to alter trending performance would be best exemplified in closely reviewing utilities bills for the elementary buildings and identifying where trends supported specialist interventions; interventions which have materially lowered the utility bills at one of our elementary schools. There was also a change in how the Board of Education goes about procuring ink and toner for use in the copiers; we are now paying on a per page basis which includes warranty and repair coverage. In the past, these were two separate contracts; where the quality of the toner could vary dependent on the supplier. Now the Board of Education is using a single stream solution.

Looking forward, analytics will continue to drive the direction of Operations. Over the short term, the Board will be presented with renewable energy solutions for all the schools. The Board will also be evaluating a new five year busing contract.

### **Technology Department**

During FY 16 a new technology plan was compiled to guide the district through 2018. This plan builds on the successes of previous years. The plan is designed to support student learning while using the best technology available. This involves strengthening beneficial systems including virtual computing, wireless systems, mobile devices, and bring your own device. In addition, the Town technology plan is being updated with new technology needs. This plan will focus on enhancing service and efficiencies between departments and town residents. Both plans involve IT committees, Town/School leaders, and boards for approval.

The IT Department continues to build on the successful deployment of technologies introduced in the previous WPS Tech plan. New technologies that were piloted are now in full use around the district. Students can work from the cloud using multiple types of mobile devices and tools to access learning resources. Technologies including virtual desktops, Google Apps, Chrome Books and cloud printing have been deployed to support the anytime/anywhere learning environment goal set in the technology plan.

In the school district, IT funded enhancements support the ever increasing use of the schools existing systems. The district wide Wi-Fi systems and virtual computing environments were

As always we continue to maintain the school facilities and provide for a safe and healthy environment for the Faculty, Staff, and students of Waterford public schools.

**Closing Statement:**

The Waterford Public Schools takes great pride in the accomplishments showcased in this report. As we continue on the path forward to provide an exceptional education for all of our students, we will pursue innovative programs that will challenge our students for years to come. We will strive to keep students at the center of our priorities and involve all stakeholders in the process. I am thankful for the deep sense of community that Waterford embraces including the dedication of our staff, the partnership with our parents and families, and the amazing determination that our students possess every day. I am grateful for the support that is given to our school district and I hope that this report has provided valuable information for you regarding our programs. Should you have any questions, any member of our team would be happy to assist you.

Sincerely,



Thomas W. Giard III  
Superintendent of Schools

**2015-16 Board of Education Members**

Lisa Barry, Secretary  
Greg Benoit  
Marcia Benvenuti  
Kevin Brunelle (through May 2016)  
Dave Campo (through November 2015)  
Sheri Cote (through November 2015)  
Miriam Fury-Wagner (Appointed June 2016)  
Amanda Gates-Lamothe  
David Kenney (through November 2015)  
Kathleen McCarty  
Craig Merriman  
Jody Nazarchyk, Chairperson  
Anne Ogden

**2015-16 School Building Committee**

Kimberly Alfultis  
Thomas Amanti  
Thomas Dembek  
John Koning  
Jody Nazarchyk  
James Norton  
Alan Wilensky, Chairperson

**2015-16 District Administrators**

Thomas Giard III, Superintendent  
Craig Powers, Asst. Superintendent  
Kathy Vallone, Director Special Services  
Robert Gourley, Interim Director of Finance and Operations (through March 2016)  
Joseph Mancini, Director of Finance and Operations (Appointed March 2016)  
Joyce Sauchuk, Director of Human Resources  
Jay Miner, Director of Buildings and Grounds  
Ed Crane, Director of Information Technology  
Kathie Main, Director of Food Services

**2015-16 School Administrators**

Andre Hauser, WHS Principal  
Gene Ryan, WHS Assistant Principal  
Alison Moger, WHS Assistant Principal  
Jim Sachs, CLMS Principal  
Tracy Moore, CLMS Assistant Principal  
Pat Fedor, GN Principal  
Christopher Ozmun, OSW Principal  
Christopher Discordia, QH Principal



## **BUILDING DEPARTMENT 2014/2015 ANNUAL REPORT**

The building department issues permits for building construction and provides plan review, building inspection and other related services to ensure public safety through code compliance. The building department regulates apartments and rental properties through the Waterford Rental Housing Code to protect the safety and general welfare of tenants of rental dwellings.

The Town of Waterford Property Maintenance Code ensures that structures are safe, sanitary and fit for human occupancy. It also includes standards for exterior building and ground maintenance, which if left uncorrected, may create an attractive nuisance or blight in the neighborhood and affect adjacent property values.

The building department collected a total of \$290,855 in fees for approximately 2,103 building and mechanical permits issued, which included single family and commercial structures. Building permits for eleven single-family houses were issued, collecting \$30,340. in permit fees. The total value of construction performed was \$25,046,838.

Other additions and continuing renovation of commercial structures included the following:

- Crystal Mall tenant fit outs
  - Starbucks
  - Kiosk ear piercing
  - Kiosk cellular phones
  - Tenant fit out for J. Jill
- Best Buy, 913 Hartford Turnpike interior renovations
- 914 Hartford Turnpike remodel, Waterford Hotel Group
- 89 Boston Post Road cosmetic repairs, JTB Properties
- 40 Boston Post Road liquor store, Shoreline Liquors
- 167 Waterford Parkway North, Dollar Tree
- 12 Douglas Lane additional storage units, Self Storage Solutions
- 361 Mago Point Way demolition of former Unk's Restaurant
- Wal-Mart roof
- 239 Boston Post Road removal of tanks, Mobil Station
- 1080 Hartford Turnpike safety fence, Waterford Speed Bowl, track improvements
- 230 Waterford Parkway South, L&M pharmacy renovation
- 53 Dayton Road equipment changes to telecommunications, Cohanzie Fire Department
- 430 Boston Post Road restaurant additions and renovations, Crown Pizza
- 361 Mago Point Way foundation for new restaurant, Mago Point Ribs
- Mago Point Way, Sunset Ribs, structural repairs to the upper level deck





**ANNUAL REPORT  
WATERFORD CONSERVATION COMMISSION  
FISCAL YEAR 2015/16**

The Waterford Conservation Commission serves as the Town's Inland Wetlands Agency, reviewing, authorizing and enforcing activities affecting inland wetlands and watercourses in accordance with the Waterford Inland Wetlands and Watercourses regulations and the CT General Statutes 22a-36 through 22a-45. The Conservation Commission is also responsible for the statutory responsibilities of maintaining a survey of natural resources and making recommendations to other Boards regarding the identification and protection of natural resources and preservation of Open Space.

The Conservation Commission conducted 21 regularly scheduled meetings and three public hearings on specific permit applications. All meetings are open to the public.

**INLAND WETLAND PERMITS**

The Conservation Commission rendered decisions on 13 proposed activities involving inland wetland or watercourse resources in FY 2015/016. These were:

- Subdivisions: 20 Doyle Road, 148 Oswegatchie Road
- New Residences: 11 Oak Road, 34 Chapman Avenue
- Residential
- Improvements: Tree removal, Buffer restoration, Vegetation management
- Municipal Projects: Salt Shed Replacement, Fog Plain Rd Resurfacing, General Maintenance Permit
- Commercial Projects: Dominion Station soil remediation
- Agricultural Uses: Timber harvest, farm-field expansion

Extensions: Four (4) permit extensions were granted.

Inland wetland permits issued in FY 2015/16 authorized the fill of 0.10 acres of wetlands for residential development 0.03 acre of temporary disturbance for vegetation management and drainage. Wetland area restored and mitigated as part of the permitting requirements totaled 0.15 acre.

Inland wetland permit applications and public hearing fees collected totaled \$2,100. Advertising costs for required public notifications of Commission actions and public hearing notices totaled \$1,910. Postage fees for mailing notifications of permit decisions and enforcement proceedings totaled \$119.

REFERRALS: The Commission reviewed and forwarded comments on the following referrals:

- City of New London Inland Wetland Application for Multi-Family Development
- Waterford Dept of Public Works - Pedestrian Bridge over Beebe Brook, Rope Ferry Road
- Planning & Zoning Commission - 70 Foster Road Surgery Center
- Dominion Millstone Power Station - HSM Construction Area

### WETLAND ENFORCEMENT

Four notices of violation were issued for unauthorized activities conducted in or adjacent to wetlands during this fiscal year. These violations were successfully mitigated and affected areas restored through corrective actions.

### TOWN-WIDE STREAM QUALITY MONITORING

The Conservation Commission continues to conduct a water quality monitoring program of freshwater streams and ponds in Waterford. Water quality is monitored to track changes in water chemistry over time as a result of land use and development in the watershed. This year, 55 samples were collected at 28 locations on Jordan Brook, Nevins Brook, Fenger Brook, Hunts Brook, Stony Brook, Oil Mill Brook and its tributaries, Millstone Brook, Green Swamp Brook and a tributary stream to Goshen Cove. Water quality parameters analyzed include total coliform, e. coli and enterococcus, biological and chemical oxygen demands, nitrate, nitrite, ammonia, total nitrogen and phosphorus. The data is used to evaluate potential impacts of land development on stream health and provides a basis for the Commission to determine the importance and required levels of stormwater treatment, mitigation and enforcement during the permit application review process.

The Commission's goal is to improve or at least maintain existing water quality that flows into Long Island Sound and the shoreline resources of Niantic Bay and Jordan Cove; resources which have been identified by the CT DEEP as impaired waters, not meeting designated uses or water quality. Water quality data collected from Oil Mill and Stony Brook is also shared with the Niantic River Watershed Committee to assist in meeting the goals and objectives of the multi-Town watershed management plan. The laboratory analytical cost for sample analysis in FY 2015/2016 was \$9,794 dollars.

### TRAINING:

Commissioners and staff attended inland wetland training and educational seminars hosted by the CT Department of Energy & Environmental Protection, the CT Association of Inland Wetland & Conservation Commissions, UCONN and the Connecticut Association of Wetland Scientists. Dues and conference fees expended totaled \$480.

### COMMISSION MEMBERS

Jeffrey Sims, Chairman  
Henry Curtis, Secretary  
Harold Hansen  
David Lersch  
Richard Muckle  
John McSweeney  
Tali Maidelis  
Nancy Hicks (ret.)

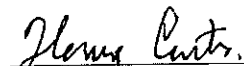
### ALTERNATES

Wade Thomas  
Joshua Kelly

### Staff:

Maureen FitzGerald, Environmental Planner  
Katrina Kotfer, Recording Secretary

Respectfully Submitted By:



Henry Curtis, Secretary  
Waterford Conservation Commission

11/17/2016  
Date



Economic Development Commission  
Annual Report  
Fiscal Year 2015/2016

The Economic Development Commission was established for the promotion and retention of the business and industrial resources of the Town of Waterford. It is a volunteer organization consisting of five members and two alternates, appointed by the First Selectman. Its current membership has expertise in Corporate Development, Planning, Marketing, Engineering, Manufacturing, Economic Development, Environmental Science, Real Estate and Defense Contracting and Computer Skills.

The Commission maintains memberships and interacts with the Southeastern Connecticut Enterprise Region (seCTer), the Connecticut Economic Resource Center (CERC) and the Connecticut Economic Development Association (CEDAS), and the Commission Chamber of Commerce of Eastern Connecticut (CoCECT). These organizations provide resources such as business & economic data, training in the field of economic development, facilitation of communications with government & corporations, assistance with marketing of available properties, planning and development of new business strategies, etc.

The Commission attended workshops, meetings and networking events to build valuable relationships with local businesses and individuals.

The Commission has set its goals and objectives to be in concert with the Town of Waterford Plan for Conservation and Development, it also monitors progress of the regional Comprehensive Economic Development Strategy (CEDS) plan

WEDC projects during FY 16/17 included the following:

- The Commission sort and continues to seek new tenants and uses for available commercial and industrial sites by: (a) meeting with property owners on site; (b) working with our resource organizations to market properties; (c) actively pursuing new businesses to build and/or locate on vacant site; and (d) development of a vacant commercial and industrial property database.
- The Commission has an ongoing program of visitations to local businesses to ascertain their needs and growth plans and to insure their continued presence in Waterford.
- The Commission continued the program of honoring Waterford oldest businesses, with Secchiaroli Farms being the latest honoree at the annual State of Waterford meeting.
- The Commission represented the Town of Waterford and the EDC at various meetings, conferences, ground breaking and opening ceremonies.
- The Commission has championed public-private partnerships to encourage responsible economic development in Town. The Commission has written letters and 'weighed-in' on town issues from the economic perspective, including zoning proposals and utility development policy including a review by the EDC of the ability of the existing water supply to support future economic development.
- The Commission continues to advocate for a comprehensive energy policy in town.

- The Commission continued to monitor and to be actively involved in transportation infrastructure issues.

#### Commission challenges for FY17/18:

- Continue development of a comprehensive economic development vision for town, and a well-defined role for the WEDC as well as other town entities in implementing that vision. This will help further determine the appropriate resource allocation to economic development, both in terms of money and support from full-time town personnel.
- The Commission has expanded its mission to be pro-active in taking on new responsibilities and initiatives in the development of new business concepts that will generate new business start-ups and job opportunities to stimulate the local economy.
- The Commission will continue to develop and expand a commercial property database to identify all vacant properties relative to the commercial and industrial zoning districts on the town's GIS system. Sites in the database will have the capability to be linked to the GIS map which between them, will be populated with the pertinent information of the site, including vacancy status and contacts, land and/or building size and description, zoning status, property access and location to town and main roads, infrastructure description including accessibility to water, sewage and gas lines, and electricity. The data base will also be linked to the CERC Site-Finder data base and realtor commercial and industrial sites for additional advertising.
- The Commission developed a standalone Economic Development website to host its commercial and industrial vacant property database ([waterfordct-edc.org](http://waterfordct-edc.org)) with an interactive link to the town GIS system. The web tool that was used, at no expense to the town, had limited capabilities to build an expanded database with effective linking and maneuverability capabilities for visitors to the website. Currently, the database appears on the WaterfordCT EDC page as an image with little functionality other than instructions for identifying selected properties on the town GIS system and for accessing the ([waterfordct-edc.org](http://waterfordct-edc.org)) website. To resolve these issues, the EDC intends to coordinate with the Planning and Development Office to leverage the new Muncity software program to meet the EDC's database needs. The new software has the capacity to use the Town's GIS system to track information about available commercial properties and share that information with the public. The EDC will also have the opportunity to post information to connect interested parties with real estate professionals and provide a "one stop shop" for potential developers and businesses.
- The Commission is developing and maintaining an EDC Facebook page and is updating the WaterfordCT EDC web page with several new functions including newly developed promotional material, an EDC promotional video of the town, and a link to the property database.

Respectfully Submitted,

Richard A. LaCombe Sr. Chairman  
Economic Development Commission

Members:  
Jim Reid  
Ivan Kuvalanka  
Sheri Cote  
Vacancy

Alternate, 2 vacancies

Staff: Abby Piersall, AICP, Director of Planning  
Mark Wujtecicz, Planner



15 ROPE FERRY ROAD, WATERFORD, CT. 06385-2886

## EMERGENCY MANAGEMENT AGENCY 2015-2016 ANNUAL REPORT

The Emergency Management Agency fully recognizes that without the support, assistance, and cooperation of all town departments, boards and agencies, our ability to deal with emergencies would not be successful. We work as a team in every drill and event making them successful events.

This fiscal year we participated in several events the first being an unevaluated Millstone Drill on June 17, 2015. During the drill it was noted by the evaluators/controllers that our communication skills, professionalism and knowledge continue to grow. During this year we also participated in the state EPPI weather/School related drill on October 21, 2015. We welcomed newly appointed Superintendant Thomas Giard to the event and welcomed his knowledge in managing these types of events. Between January 26 and 27 we experienced a Blizzard that took several days to clean up and kept the EOC manned and open for several days.

After over 20 years of service EMD Murray Pendleton retired and I was appointed as the new EMD. Due to several other retirements we took this opportunity to train new people in both Millstone events and weather related events. The CADRE for the town of Waterford also changed due to retirements and is now seated by First Selectman Daniel Steward, Chief Brett Mahoney, Director of Fire Services Bruce Miller and Emergency Management Director Stephen Bellos. We continue to keep our communications ongoing with the State, Region 4, and other town agencies to ensure the Town's emergency preparedness throughout the year.

We continue to be extremely interested in hearing from the residents who have special needs. Updated information regarding these residents has been received from the State of Connecticut and our data base has been updated, as well as the system being upgraded to allow for ease of searching for individuals and their needs. This information is always shared with the, Senior Service, the Fire Departments and the Communications Center.

The Everbridge Emergency Notification System is still a vital tool in notifying residents of important information. We urge residents to log into [ctalert.gov](http://ctalert.gov) to register any additional point of contact numbers to be used with the Everbridge System; to include mobile phones, voice over IP landlines, text messaging and/or instant messaging, and email. A recent survey has revealed that 1,309 residents have taken advantage of registering. Although the number has increased, we are hoping that we can get it to double over the next year. The Town of Waterford updated their web page and added links to Emergency Management on it. The Emergency Management page has information for residents to sign up for the CT Alert and Town of Waterford Urgent Alerts, along with evacuation maps and emergency instructions.

We continue to include informational pages in the Recreation & Parks mailings throughout the year on various topics from winter storms to Tropical Storms. We continue utilized the Everbridge system, Emergency Management Facebook page, Channel 22 and the electronic signs located at the middle and high school to get information out to the public in a timely manner. We continue to work with the Red Cross in utilization of a regional shelter in the town of East Lyme during major events.

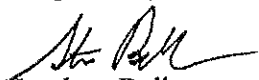
The Town of Waterford Radio System has been up and running since April of 2010. In July of 2012 the City of New London began utilizing Waterford's radio infrastructure and contributing financially to the Town of Waterford General Fund. The United States Coast Guard Police signed on to using Waterford's radio infrastructure during July of 2015 and contribute financially to the Town of Waterford general fund. We continue to work with the City of New London on a Regional Communication Center and are continuing to speak with other towns in southeastern Connecticut

to expand the radio system to a regionalized radio system that will allow for interoperable communications between cities and towns in the southeastern Connecticut.

Homeland Security has taken a major role in Emergency Preparedness. The Director and Administrative Officer have been working with the State and FEMA in obtaining information, attending meetings and seminars for the safety of the residents of the Town of Waterford. The Emergency Management staff will continue to review, coordinate, train and establish networks in all areas which best serve the interest of the community.

The next several years will require Waterford to participate in numerous drills related not only to the Millstone Power Plant but also State and Federal established priorities. A tentative schedule has been established for the next five years. While our core programs and publications are established we would be responsive to new program areas that would benefit the Town of Waterford.

Respectfully submitted,



Stephen Bellos  
Emergency Management Director

FIFTEEN ROPE FERRY ROAD  
WATERFORD, CT 06385-2886



PHONE: 860-442-0553  
[www.waterfordct.org](http://www.waterfordct.org)

## ETHICS COMMISSION

January 28, 2017

Mr. Daniel Steward, First Selectman  
Waterford Town Hall  
15 Rope Ferry Road  
Waterford, CT 06385-2886

RE: ETHICS COMMISSION ANNUAL REPORT FOR FY 2016

Dear Mr. Steward:

During FY 2016, The Waterford Ethics Commission held quarterly meetings on August 11, 2015; November 18, 2015; January 20, 2016 and April 20, 2016.

During FY 2016 the Ethics Commission did not receive any complaints.

During FY 2016 the Ethics Commission expended a total of \$ 118.01 , of the approved FY 2016 budget of \$723.00, for payroll and F.I.C.A. for the recording secretary, postage, and reimbursable expenses.

Respectfully Submitted,

Kate MacKenzie  
Acting Chair,  
Waterford Ethics Commission

cc: Gail Miller, Secretary to the Board of Finance



## **Fire Services**

Fiscal Year 2016

The Waterford Fire Services strives to provide fire protection and prevention, emergency medical and emergency communication services to the Town of Waterford and its citizens. This is accomplished through the two divisions that make up the Waterford Fire Services.

The Operations division is comprised of five (5) independent volunteer fire companies and a contracted ambulance company. This division protects the life and property of Town residents and visitors from fire and critical health threats through its primary operations in response to fire and medical emergencies. In addition, the fire companies respond to calls regarding hazardous materials, vehicle collisions, utility emergencies, and other non-fire emergencies. During fiscal year 2016, the Operations division responded to 932 alarms/fire incidents and 2,964 rescue & EMS incidents, including 339 mutual aid calls.

The Administrative and Technical Services division is comprised of the Bureau of Fire Prevention and Support Services. This division protects the life and property of Town residents and visitors through its primary operations of code enforcement, building and other inspections, fire cause and origin investigation and public fire safety education. The Fire Prevention staff is responsible for statutory and local ordinance requirements to ensure a complete level of community protection.


Construction continues to take place in Town, and as of this time, there are over six hundred occupancies such as schools, convalescent homes, churches, retail establishments, business offices and gasoline stations that require yearly inspections. This does not include the Millstone Power Station whose auxiliary buildings are required to be inspected. During fiscal year 2016, the fire inspection staff conducted a total of 425 fire safety inspections, citing 157 fire code violations. Enforcement of the Fire Safety Code provides safety and security to our residents and visitors.

The Fire Service is extremely proud of its Community Safety Education program, which continues to be regarded as the cornerstone of our fire prevention efforts. Hundreds of hours are spent educating our school children and residents in the hazards of fire and methods in which to react in an emergency situation.



The Director of Fire Services is continually evaluating the services that are provided to the Town. As we all strive to keep our budget within the preferred guidelines, we must also watch closely to assure that our level of services does not diminish. Many agencies make up the Fire Service in the Town of Waterford, and we greatly appreciate their continued efforts.

Respectfully Submitted,

A handwritten signature in black ink, appearing to read 'BAM', is positioned above the printed name of the signatory.

Bruce A. Miller  
Director of Fire Services

BAM/lf



Town of Waterford  
Flood and Erosion Control Board  
Annual Report  
2016

The Flood and Erosion Control Board met with DEEP after tropical storm Sandy, and it was recommended that the Board proceed with a three-phase plan to correct the infill/erosion problem at the mouth of Alewife Cove. The Cove has experienced some maintenance in the form of sand removal from the inside of the Ocean Beach jetty. This occurred twice within the five years of dredging which took place in 1987. Eddy currents from the outgoing tide have resulted in significant erosion at the base of the New London jetty and channel infilling has occurred in this area. Because of this problem, maintenance dredging had to be curtailed.

The first phase of the three-year plan is to conduct a bathymetric survey from the mouth of the cove to the Highland Avenue Bridge and overlapping the 1989 Rowley engineering survey where possible for comparison purposes. In addition, the Board will take several transects across Waterford Beach, especially in the break-through area, to determine any movement in the beach over time, either seaward or into the cove. Gerwick-Mereen Engineering, LLC completed the bathymetric survey in the summer of 2014.

Phase two of the Alewife Cove project was to develop a scope of services for the engineering work. This was completed and a grant to cover the costs was requested but unfortunately was denied. The Board will continue to pursue grant money and at the same time work with the City of New London to complete the engineering work.

The bathymetric survey of Keeny Cove was completed in the fall of 2016 by Gerwick-Mereen Engineering, LLC. Rates of infill readings were taken over previously established transects for comparison with readings taken in the past. The results showed some movement in the "channel" but no significant infill in general. Maintenance dredging is not recommended at this time.

The Board also makes recommendations to the Planning and Zoning and Conservation commissions, if requested, concerning flood and erosion requirements of proposed construction projects throughout town during the course of the year.

# WATERFORD HARBOR MANAGEMENT COMMISSION

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c/o Waterford Police Department, 41 Avery Lane, Waterford, CT 06385

Office:(860) 440-0548

## FY 2015/2016 ANNUAL REPORT


The Waterford Harbor Management Commission continued to work diligently during FY 2015/2016 to manage the waterways under its jurisdiction, in compliance with the adopted Harbor Management Plan.

During calendar year 2016, 209 mooring permit applications were reviewed and approved by the Harbor Master in accordance with the Waterford Harbor Management Plan.

The Commission has instituted mooring inspection procedures which require mooring owners to have their moorings inspected by a qualified mooring inspector once every three years. Provisions have been made to allow individual mooring owners to apply for status authorizing them to inspect their own mooring if they are qualified to do so.

A new Commission member, Robert DeRosa, was appointed and attended his first meeting in April, 2016.

During FY 2015/2016, the Town of Waterford officially reassigned the 1998 Parker Boat from the Police Department to the Harbor Management Commission. The Harbor Master then worked in conjunction with the Purchasing Agent to sell the 1998 Parker Boat to the highest bidder. A Memorandum of Agreement was signed for the shared use of a 2015 Zodiac RIB Inflatable Vessel procured by East Lyme with 2015 Port Security Grant Program funds, along with a \$12,000 contribution from the Waterford Harbor Management Commission. The shared use of the vessel will allow the Waterford and East Lyme Harbor Masters and Harbor Management Commissions to carry out their respective duties in accordance with State Statute, Town Ordinances, and each municipality's adopted Harbor Management Plan.

By:   
Lieutenant David Burton, Harbor Master

FY 2015/2016  
Harbor Management Commission  
Jane Adams, Chair  
Robert DeRosa  
Robert Dutton  
Philip Fine  
James Hamsher  
Carlton Saari

Deputy Harbor Master  
Richard Miller



MUNICIPAL HISTORIAN  
HISTORIC PROPERTIES COMMISSION  
FY 2015-16

The municipal historian is an agent of the town, appointed by the board of selectmen for a term of three years. The current historian was appointed in 1993. There is no job description. The 1987 enabling legislation simply allowed for municipalities to "[p]rovide for the appointment of a municipal historian . . ." What municipal historians statewide do seems to be determined mostly by personal inclinations and local situations.

Among other accomplishments the historian was instrumental in the establishment of the Historic Properties Commission (HPC) in 1999 which qualified the town for designation as a Certified Local Government. The CLG is a program designed to promote the preservation of historic and cultural resources in partnership with the National Park Service and the State Historic Preservation Office (SHPO). The town has subsequently benefited from technical assistance and grant funding, allowing Waterford to participate in federal and state historic preservation programs.

The HPC's challenge is summarized in its mission (Ch. 2.86, Code of Ordinances):

In order to promote the educational, cultural, economic and general welfare of the Town of Waterford, the purpose of [the Historic Properties Commission] shall be the preservation and protection of buildings, archaeological sites, landscapes, and places of historic and cultural significance and their settings in Waterford, Connecticut, recognizing such as landmarks in the history of the town, state or nation.

In the last seventeen years since its establishment, the HPC has established an enviable record working in concert with the historian. Listings in the National Register of Historic Places include districts in Quaker Hill, Graniteville, the Oswegatchie Colony, and the Hartford Colony, as well as the listing of the Walnut Grove Farm (former Hammond Estate). The HPC and the historian continue to advocate and/or support projects/issues consistent with their mission.

The nomination and registration forms for the proposed Oil Mill National Register District were submitted by Archaeological & Historical Services, Inc. (AHS) to SHPO in the spring. A project that has been stalled in the past faces yet another delay. The current SHPO staff decided that the district should include the rest of Oil Mill Road from Gurley Road

south to the Post Road. A CLG grant application for funds to finally complete the project will be submitted in the coming year.

Both the historian and the commission will continue to advocate for adaptive reuse of the 1923 Cohanzie School building, listed in the Connecticut State Register of Historic Places. Little has been heard from the preferred developer, Centerplan Development Co., since last year.

The Planning & Zoning Commission has begun discussing proposed zone changes in Mago Point and "Main Street" (area around the civic triangle and historic Jordan Village). The Director of Planning & Development has done well in keeping the historian and the commission informed.

The window preservation project has been completed at the 1936 Hall of Records (Youth Services Bureau). Kronenberger & Sons did an exceptional job of restoring the sashes. Work on the front entryway and exterior painting has yet to be completed.

A feasible use for the long-vacant historic Nevins Tenant Cottage, suffering "demolition by neglect", has yet to be determined. The Library appears to have backed off earlier interest in establishing an archives center under its direction. The Director of Planning & Development meanwhile, has proposed a long-term lease arrangement, but the idea still remains in the discussion stage. Nearly \$50,000 in designated funds could be appropriated for much needed structural repairs. The cottage is an established "historic property" under CGS 7-147s-u, e & f.

Meanwhile the town-owned, 1923 Secchiaroli barn suffers as well from "demolition by neglect." The building is listed in the Connecticut Register of Historic Places.

The issue of abandoned and/or neglected cemeteries continues to be major topic of discussion. An effort to inventory/document many of the burying grounds began late last winter. Thanks to a neglected cemetery grant from the state, most of the trees have been removed from the Wheeler Cemetery in Quaker Hill by the Public Works Department during off-hours. Considerable clean-up has yet to be performed. With the enactment of CGS 19a-308, which removes the town from liability, the Education Standing Committee of the RTM agreed that a town ordinance relative to care and maintenance was not necessary. Under consideration by the commission is the establishment of a cemetery trust fund.

The contract for the Town Hall window replacement project was a major disappointment. The historian and commission were excluded from participating in discussions regarding specifications. The nearly century-old former Jordan School is an historic landmark and should be a source of civic pride as the town's seat of government since 1984. Sadly the town was not willing to engage the historic community in the planning.

A priority for the commission in the coming year is "getting the word out" with a website or face book page in a much-needed effort to engage the community in the HPC mission.

At the 2015 Annual Meeting, HPC officers elected were John O'Neill, Chairman; William Whelan, Vice-chair; and Corresponding Secretary/Treasurer, Debra Walters. Rounding out membership are Vivian Brooks and new members, Debra Walters and Eileen Olynciw. The commission is short three alternate members. The historian serves as recording secretary.

The Historic Properties Commission and the Municipal Historian serve the entire Town of Waterford and are, in turn, supported by the town pursuant to state statute and town ordinance.

Respectfully submitted,

Robert M. Nye, Municipal Historian  
John J. O'Neill, Jr., HPC Chairman



INFORMATION TECHNOLOGY COMMITTEE  
ANNUAL REPORT  
JULY 2015 – JUNE 2016

The Information Technology Committee is now chaired by Brett Mahoney, Chief of Police, taking over from Maryanna Stevens, Director of Finance. Ms. Stevens has continued to work with the Committee to ensure a smooth transition and continue the forward-thinking budgetary guidelines for the Committee.

After the transition, each Department Head was interviewed, focusing on their technology needs and culling those needs into several areas of focus, including:

- Online and point of sale credit card payments
- GIS
- Document scanning
- Mobile devices
- Sharing of software and hardware
- Town IT personnel

Extended meetings have been held with the Board of Education IT Department Head, Ed Crane, regarding his thoughts on the function of the IT Department and what he sees as potential future needs for the Town and IT infrastructure. Accordingly, the Town's IT budget and Capital budget proposals reflect some of the Board of Education's way of business when it comes to planning for IT needs.

During the research for the budgetary information, it was learned that the Town has approximately \$3.25 million in IT assets and spends roughly .001% of its IT budget on repair and maintenance. In comparison, the Board of Education, with an IT infrastructure totaling roughly \$5 million, spends approx 2% a year on repair and maintenance. The Capital budget is a large increase from years previous, in an attempt to get the Town's IT infrastructure to a stable level for now and future years.

The Committee continues migration of some of their networks to a virtual environment, while focusing on worker productivity, disaster recovery, customer service priorities, and efficient use of the Town's IT networks.

Respectfully submitted,

Brett Mahoney, Chairman  
Information Technology Committee



## **Ledge Light Health District**

Ledge Light Health District (LLHD) serves as the local health department for the municipalities of Waterford, East Lyme, Groton, Ledyard, Old Lyme and New London. The LLHD team, comprised of experts in administration and finance, environmental health, communicable disease prevention, and health education & community outreach, work cooperatively to promote healthy communities and ensure that healthy opportunities are available to everyone.

### **Environmental Health**

#### *Regulated Establishments*

LLHD inspects food service establishments to ensure they are compliant with the Connecticut Public Health Code (PHC) and are following good food safety practices. There are 102 licensed establishments in Waterford that are inspected based on the risk associated with their level of food preparation activities; Class IV establishments (those with extensive hot holding, cooling, preparation, etc.) are required to be inspected four times each year, while Class I establishments only require inspections annually. We work with these local businesses to implement comprehensive food safety practices and provide cost-effective foodservice education programs. Our *Café* program provides our establishments with food safety instruction that fulfills the “designated alternate” requirement of the PHC. *Café* classes are held monthly at our office in New London, and can also be scheduled on-site for larger groups. Our ServeSafe Qualified Foodservice Operator (QFO) classes are geared toward foodservice employees who desire more comprehensive instruction that fulfills the PHC requirement for a QFO to be onsite at each class III & IV establishment. LLHD also inspects public pools, cosmetology, day care and lodging establishments to ensure these businesses are taking measures to protect the public health. We also visit residential and commercial properties in response to complaints or concerns raised by the public. Our online complaint reporting system provides residents the opportunity to submit their concerns electronically. Over the past year, we have responded to 387 complaints of public health nuisances.

#### *Land Use*

Our environmental land use staff of five sanitarians, who have more than 80 years of combined land use experience, conduct soil testing, plan reviews, groundwater monitoring and construction inspection activities for building lots served by onsite septic systems and/or wells. In addition to new lot review, we oversee the review of lot line changes, residential and commercial additions, accessory structures (sheds, decks, pools and detached garages), and changes in use (residential to commercial or an increase in the number of bedrooms). LLHD also conducts the site location review, permit approval, site visit inspection and water test review for private and public drinking water wells, irrigation wells and geothermal wells.

### **Communicable Disease Prevention**

LLHD holds annual flu vaccination clinics for all ages, provides vaccinations for new parents and grandparents to protect against Pertussis (whooping cough), educates the public about infection prevention and control practices, and investigates reports of communicable and/or infectious diseases, such as tuberculosis or food borne illnesses. These investigations may include conducting partner follow-up, delivering direct observed therapy (to ensure patients are taking their medications as required), implementing control measures, and providing general support to the affected individual and their families.

LLHD provides support to schools and long term care facilities during reported outbreaks to help prevent the spread of the illness. We also provide yearly education opportunities for infection control personnel in long term care facilities and schools.

In October, we provided free flu vaccinations at our 5th annual “Drive-thru to beat the flu” clinic in the City of Groton. In previous years we have conducted these clinics in Waterford, East Lyme and the Town of Groton. Conducting these clinics allows us to test our plans to effectively deliver prophylaxis to a large number of people in a short amount of time. Should there be a public health emergency requiring the mass distribution of antibiotics or antivirals, we are prepared to mobilize our mass dispensing teams in a fixed location or drive-thru setting.

### **Preparedness Activities**

LLHD works closely with municipal and regional partners to prepare for and respond to emergency situations. These activities include participation in the Millstone exercises, working with local partners to develop Continuity of Operations and Closed Point of Dispensing plans, and recruiting and training volunteer members of the Medical Reserve Corps. In 2016, we again assisted the US Naval Clinic in the development of their mass dispensing plans and acted as evaluators at their annual mass dispensing exercise. We continue to work with our local municipalities and other public health partners to develop plans for Ebola, Zika and other emerging infections.

LLHD is a regional leader in emergency preparedness; Director Stephen Mansfield currently represents the public health sector on the Regional Emergency Preparedness Planning Team, and co-chairs the Connecticut Department of Public Health Preparedness Advisory Committee. In addition, he is a board member of the Connecticut Association of Directors of Health and is one of three public health representatives on the Connecticut Conference of Municipalities’ (CCM) Public Health Committee.

### **Health Education & Community Outreach**

LLHD engages and supports the communities we serve in health education, health promotion, and health policy development activities in a variety of ways. These efforts draw on scientific, evidence-based best practices to ensure that the programmatic processes involved make efficient use of taxpayer dollars, while achieving measurable and desired changes in our population’s overall health and resilience.

### *Falls Prevention*

The LLHD Falls Prevention Coalition is a regional program designed to lessen the occurrence of falls in the home setting. In cooperation with area hospitals, long term care facilities, home care agencies, senior centers and other partners we have developed educational materials and a comprehensive in-home falls prevention evaluation program, which is performed by our fully trained Medical Reserve Corp (MRC) and other local partners.

### *Regional Asthma Program*

Asthma is the most common chronic disease of childhood and a leading cause of preventable hospital admission for both children and adults. Asthma rates in CT are among the highest in the nation and are increasing; there are approximately 50 deaths from asthma each year in our state. LLHD has a long history of participating in two programs to help reduce the burden of asthma locally.

Putting on AIRS is a regional program that provides free in-home asthma self-management education and environmental trigger review for area residents. A home visit is conducted by a Certified Asthma Educator/ Healthy Homes Specialist, which helps residents understand asthma, their medications, their use of an asthma action plan and the importance of avoiding asthma triggers. AIRS clients demonstrate significant reductions in doctor's office visits, emergency department use, hospitalizations, missed days from work and school, and the need for rescue medication. They have more symptom free days and report improved asthma control. Clients may be referred to the program by a health care provider or they may self-refer by calling LLHD. Our Easy Breathing® program helps busy primary care providers integrate asthma best practices into their patients' care. Easy Breathing® assists in the diagnosis of asthma, determination of its severity, development of appropriate guideline-based treatment plans and provides practices with patient educational materials. Initially available only for pediatric practices, the program has expanded and is now available to family practices as well.

In addition, LLHD is working in collaboration with L+M Healthcare to provide support and education for adults and children who have been seen frequently in the Emergency Department for asthma. Although asthma cannot be cured, it can be managed and the right medication and practices can prevent emergency situations.

### *USDA Farmers' Market Promotion Grant*

In 2015, LLHD was awarded a two year grant from the USDA to implement the New London County "Love my Farmers' Market" Campaign. Over the past year LLHD worked with local farms and farmers' market managers to promote markets across southeast Connecticut. The campaign joins a national effort to increase domestic consumption and access to locally and regionally produced agricultural products, and to develop new market opportunities for farm and ranch operations serving local markets. We are pleased to report on a very successful summer farmers' market season, supported by our USDA Farmers Market Promotion Grant. Promotion of the markets in Groton and New London included new signage, banners, advertisements and outreach. There was also a big push to increase subscriptions to the *Field of Greens* weekly newsletters and social media. As a result, the newsletter subscription increased by 100% to

1,200, while Facebook “Likes” grew from 800 to 1,427 since November 1, 2015. This helped spread the word quickly about the markets, which were also well supported by local community leaders, schools, and our elected officials. Sales to low-income residents using EBT, WIC Farmers Market Coupons and Senior Vouchers were substantial; our goal is to increase these numbers over time. LLHD’s Medical Reserve Corp participated in several markets this summer, providing a hydration station, blood pressure screening, information on emergency preparedness and flu vaccinations.

### **Community Health Needs Assessment and Improvement Plan**

Over the last 18 months, LLHD has been collaborating with Lawrence + Memorial Healthcare and a number of other community organizations on a comprehensive community health needs assessment and improvement plan. The needs assessment looks at data from a number of different sources in order to draw a picture of the health of our region and identify priority areas for improvement. Feedback from focus groups with community partners and residents helped to identify three priority areas:

1. Support and Nurture Healthy Lifestyles
  - a. Goal: Increase healthy food consumption and physical activity, both contributing factors to diabetes, to reduce incidence, particularly among minority populations.
2. Improve the Conditions that Support Mental Wellbeing and Reduce Substance Abuse
  - a. Goal: Implement informed prevention activities to decrease incidence of opioid disorder.
  - b. Goal: Identify and understand local disparities related to anxiety and depression and take concrete action to improve local mental health systems of care.
3. Ensure Access to Care
  - a. Goal: Increase access to equitable and quality health care for low income residents.
  - b. Goal: Ensure systems are in place to support healthy pregnancies and positive birth outcomes for all SECT residents.

The Community Health Assessment and the Improvement Plan are available on our website at [www.llhd.org/assessment](http://www.llhd.org/assessment). The group guiding these efforts – the SECT Health Improvement Collaborative, meets monthly and welcomes new members. Please contact Jennifer Muggeo at [jmuggeo@llhd.org](mailto:jmuggeo@llhd.org) for more information.

WATERFORD PUBLIC LIBRARY  
ANNUAL REPORT  
July 2015 – June 2016

This annual report is dedicated to Assistant Director Judy Liskov, who announced her retirement and will be leaving the library this summer after an extraordinary 43 year career.

During her tenure Judy has trained and mentored dozens of current and former staff members, created a resume of exciting and memorable programs and special events, and been an invaluable partner providing insight and counsel to the directors with whom she has worked. Most importantly, she has been the quintessential professional at the information desk, providing the highest level of quality customer service.

The library continues to thrive in the hearts and minds of users and funders alike, as borne out by hard and soft statistics and anecdotal evidence and testimony. Libraries in the 21<sup>st</sup> century are more than just transactional spaces, they are transformational. We quantify the number of books read and movies borrowed, and program attendance – all important measures. We also hear from parents whose children don't experience the 'summer slide' when returning to school in September because they participated in our summer reading program, from people who found jobs after receiving help with their resumes, from techno-newbies and technophobes who can now navigate cyberspace, and from others for whom we bridge the digital divide. We are proud to stay true to the core values of the library – equal access to information and resources, literacy, and lifelong learning, all the while introducing new collections, technology, programs, and services responsive to community needs and interests.

Respectfully submitted,



Roslyn Rubinstein  
Director

## THE LIBRARY AS COMMUNITY

*The Waterford Public Library is a customer-centric organization committed to providing the community with the collections, programs, and services it needs and wants. The Library, through outreach and marketing, efficiently and effectively communicates its mission.*

### FY'16 Initiatives/Collaborations:

- Summer Reading Program, July – August 2015: 400 children read 5656 books; 80 teens read 763 books
- READS Project, in which library staff and town department heads and administrators were pictured with their favorite library books, etc. won the 2016 Connecticut State Library award for best public relations project
- Collaborated and co-sponsored programs with Waterford Senior Services
- On-going outreach to Waterford Public Schools including staff visits to schools and class visits to library
- Hosted Waterford Public School third-graders at library in collaboration with Waterford Rotary Dictionary Project
- Collaboration with Waterford High School's *Learning Through Service*, program coordinator to provide valuable volunteer opportunities for students.
- Participated in the fifth annual statewide 'Take Your Child to the Library Day'
- Library FACEBOOK pages, adult and children, have over 1100 'likes'

## THE LIBRARY AS ENTERPRISE

*The Waterford Public Library is committed to working with the Town of Waterford to provide support for the optimal operation of the Library. The Library will continue to explore fund development opportunities to enhance library programs and services. The Waterford Public Library ensures that its policies and procedures reflect its mission, goals, and values.*

### FY'16 Achievements:

- Successful FY'17 approval process
- Successful annual fund drive
- Grants/donations:
  - Waterford Rotary donation for children's materials
  - Evelyn Carlson Widham Memorial Fund – Mystic Seaport museum pass
- On-going review of library general policies and procedures to improve operational effectiveness and efficiency
- Revised and updated library Personnel Policy manual, including the creation of 'Terms & Conditions of Employment' to ensure that library staff benefits, etc., are equal to town employees of the same classification
- Revised and updated several job descriptions

Waterford Public Library  
Annual Report – Adult Services  
July 2015 – June 2016

The adult services department and information desk activities are defined and driven by the constant interaction between the community and the library on many different levels. Whether our skilled librarians are answering questions on the latest best-selling books, providing tech support for e readers or actively researching in-depth questions our professional, personalized commitment to our customers is uppermost in our minds and actions.

Last summer we introduced our customers to two new summer programs. We hosted our first Adult Summer Reading program that coordinated with the kids and teen reading theme. The adult theme was “Escape the Ordinary-Explore the Extraordinary” and adults were encouraged to read, attend events and keep a reading log. We also participated for the first time in the CT Authors’ Trail. Libraries hosted local authors and event details were listed in a “passport” that customers carried and were encouraged to have stamped at each event attended. We will offer both programs again this year and anticipate that we will continue to build customer interest and participation.

This year’s One Book, One Region title JUST MERCY had a different timeline. It was initiated in late fall and culminated with the author’s visit with the public in early spring. Throughout almost six months the interest remained high and the book circulated briskly. Author Bryan Stevenson multi award winning book details racial discrimination in the criminal justice system and he delivered an impassioned presentation experienced by hundreds from the public at Connecticut College.

This year’s program topics included Seaside as a TB sanatorium, paranormal investigations, drones, cars of the future, the Yale gargoyles and Chinese culture with live musical performances. We featured three local artists/authors, Dave LaMattina who created a documentary film I AM BIG BIRD, award winning author and WHS grad Ken Liu on his fantasy /sci fi books and author newscaster Ann Nyberg. *Techtober* coordinated by Jill Adams featured specific and very personalized Book-a-Tech and PC help sessions and a six part genealogy series. All were very well received and obviously answered subject needs of our customers. Our on-going partnerships with Waterford Senior Services and the AAUW offered great speakers and primarily focused on health and quality of life issues such as long term care insurance, end of life decisions, avoiding scams and protecting income. Our one-on-one health insurance enrollment service was booked throughout the enrollment period again this year.

Waterford Public Library  
Annual Report—Technical Services  
July 2015 – June 2016

This year has seen new cooperative agreements forged and new collections added to better serve our customers and our community.

The saying is, in every challenge there is opportunity. The transition from one statewide catalog platform to another has certainly been challenging and fraught with unanticipated delays. While this largely affects the interlibrary loan service, the suspension of reQuest has also resulted in the loss of a source of MARC records to supplement those available from the Library of Congress. As a stopgap measure, a reciprocal agreement was reached with the consortium Libraries Online Inc. (LION) to open a virtual connection in Workflows for sharing MARC records. In addition, we worked with the Groton Public, Mystic & Noank, and Bill Memorial Libraries alongside the book vendor Baker & Taylor to establish a process by which full records could be imported into our shared catalog on a daily basis. Unnecessary duplication of effort has been eliminated, now that the same book record is imported only once for all four libraries, and this in turn allows faster turnover from delivery truck to bookshelf.

The self-check machine has been upgraded and includes new functionality in addition to a new look. Customers have always been able to renew items in hand, but now they can renew items they have at home too. Clearer imagery assists with discerning which items have been successfully checked out and the larger, brighter display is much easier on the eyes.

Changes were made to the DVD and audiobook area. These included providing additional shelving for the audiobooks, which remain a robust and popular collection, and changing the orientation of Playaway shelving to present a more appealing front. Interfiling travel and language media with their print counterparts opens up the area for the addition of two new collections: Playaway Launchpads and videogames.

A Playaway Launchpad is a tablet containing pre-loaded apps. Apps are available with crossword, memory, and casual games as well as language learning. The contents of the apps are suitable for teens as well as adults, so there should be wide crossover appeal. The Launchpad is an ideal tablet for customers without a mobile device or internet service, since the tablets do not require Wi-Fi, thus bridging the digital divide. Its value is especially apparent for homebound and older customers, as well as for customers of all ages who want to learn a language but may not have a CD player or home internet access for the Mango database. Playaway Launchpads are due for release sometime next month.

A collection of videogames is also set for release over the summer. The stereotype of a teenager playing action-shooter games in the basement is quite outdated. Videogames have grown and evolved into more cinematic productions that cover a range of genres, appealing to men and women equally. The average gamer is aged 30-35, but there are more gamers over the age of 35 than there are under 35. Videogames are far from



Waterford Public Library  
Annual Report – Children's Services  
July 2015 – June 2016

Children's Services continue to be an integral part of the Library as a whole institution. All service, programs and acquisitions were of highest quality despite the absence of the Department Head for two thirds of the year. The monthly statistics directly correlate to this absence. Foundation programs such as preschool story times and summer reading were steady and strong. All ages continue to enjoy new materials in ever-changing attractive displays. The department's goal of ease-of-access was proved successful as customers and staff navigated the room and displays with confidence.

In the coming year, we look forward to assisting and growing our customer base while recognizing the real limits imposed by physical presence. We are up to the challenge!

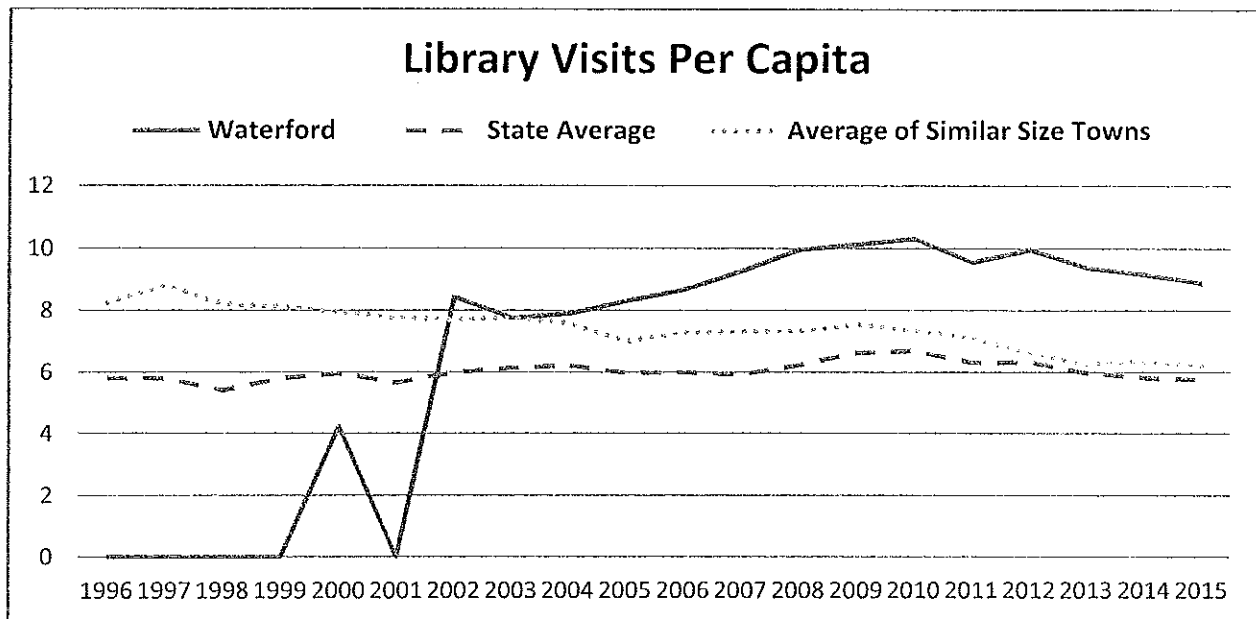
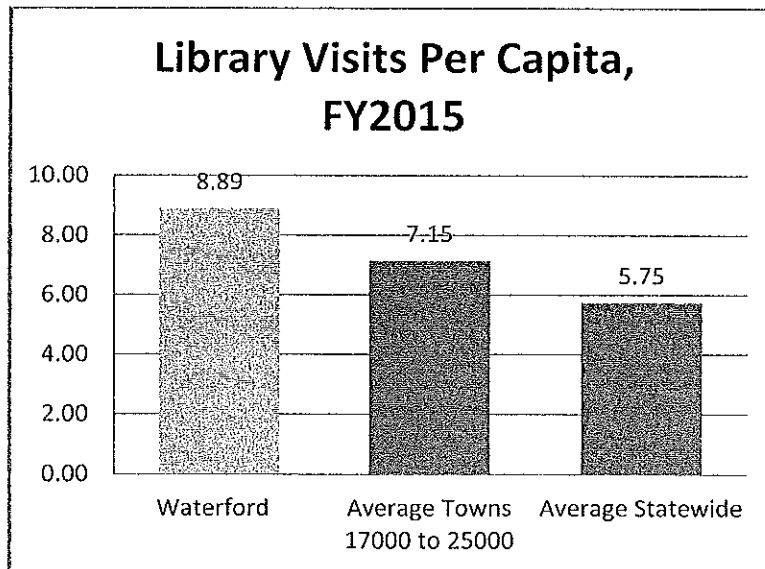
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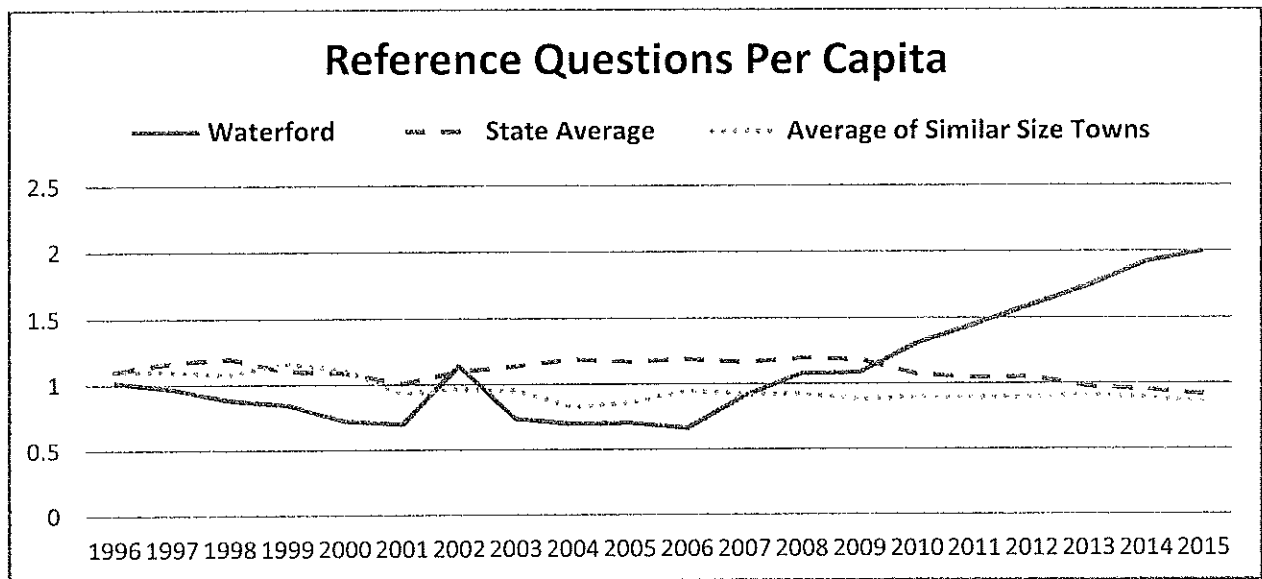
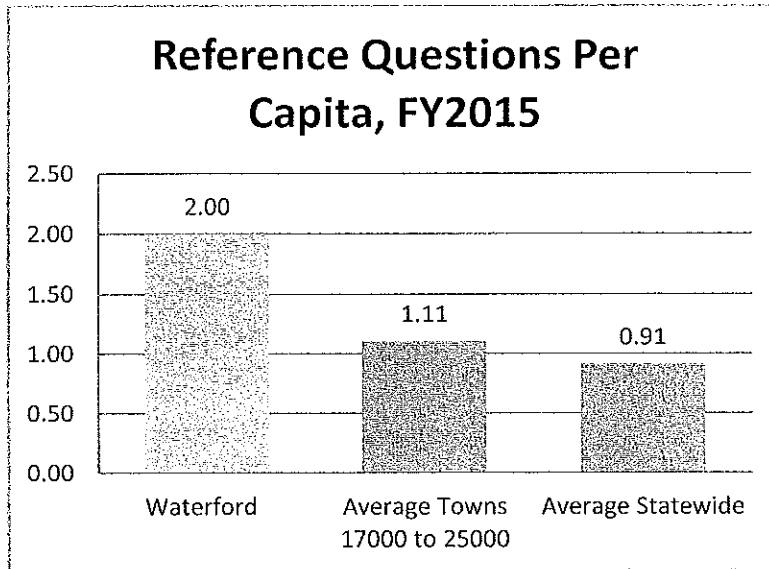
Christine Tkaczyk  
Department Head, Children's Services

WATERFORD PUBLIC LIBRARY - FY '16 STATISTICS

<b>CHECK-OUTS</b>	
<b>ADULT</b>	
BOOKS	82,462
MAGAZINES	3,493
VIDEOS	37,341
AUDIOBOOKS	11,500
MUSIC CDs	3,586
MUSEUM PASSES	355
DOWNLOADS	6,856
TOTAL	145,593
<b>CHILDREN</b>	
BOOKS	56,913
VIDEOS	7,994
AUDIOBOOKS	918
MUSIC CDs	315
TOTAL	66,140
TEEN	6,277
GRAND TOTAL	218,010
<b>CHECK-INS</b>	
<b>194,196</b>	
<b>DOWNLOADS</b>	
E-BOOKS	4,483
E-AUDIOBOOKS	1,860
E-MAGAZINES	513
TOTAL	6,856
<b>WEBSITE HITS</b>	
<b>120,252</b>	
<b>ONLINE SEARCHES</b>	
<b>19,564</b>	
<b>REFERENCE/INFORMATION</b>	
ADULT	32,678
CHILDREN	4,524
<b>COMPUTER USE</b>	
ADULT	19,795
CHILDREN	2,657
<b>CUSTOMER DOOR COUNT</b>	
<b>164,510</b>	
<b>PROGRAMS</b>	
<b>ADULT</b>	
SESSIONS	177
ATTENDANCE	4,052
<b>CHILDREN</b>	
SESSIONS	293
ATTENDANCE	6,503
<b>TEEN</b>	
SESSIONS	10
ATTENDANCE	735
<b>OUTSIDE USE OF MEETING ROOMS</b>	
<b>490</b>	

Connecticut State Library – Public Library Annual Statistical Report 2015  
(latest available data)







VISITING NURSE ASSOCIATION  
OF SOUTHEASTERN CONNECTICUT

**TOWN OF WATERFORD  
PUBLIC HEALTH & WELLNESS  
NURSING REPORT FY 2016**

The VNA of Southeastern Connecticut has served the residents of Waterford since July 1, 1996. The services which had been supplied by the Waterford Public Health Nursing Service have been continued.

**Wellness Activities**

Indigent Care	269 visits Decrease of 76 visits
4 Flu Clinics	218 served
59 Blood Pressure Clinics	485 attended
42 Senior Center Clinics	503 attended
12 Nurse Managed Clinics	60 attended

UConn School of Nursing and the VNASC Wellness program continued a collaboration to bring health education programs to the community.

**Home Health Care**

A full service home health care program continued for all town residents. 555 individuals received 12,565 visits.

<u>Visits by</u>	<u># of visits</u>
Nurses	6802
Physical Therapist	2791
Speech Therapist	294
Occupational Therapist	605
Medical Social Worker	74
Home Health Aide	1999
Total	12,556

This year continued to show a decrease of visits in town funded indigent care. Those individuals who have no coverage or inadequate coverage receive visits paid for through town funds or grants including the United Way and Area Agency on Aging. The agency received a bequest in 1999 that provides a fund of money designated for those who need assistance in Quaker Hill. There has also been a significant decrease in Home health aide services as the State of CT moves to using personal care aides who are less expensive and who have a lower level of clinical training.

Residents who wish to have home health care service may call the agency at 444-1111 extension 215. General questions concerning the VNA of Southeastern Connecticut should be directed to Mary Lenzini, President.



VISITING NURSE ASSOCIATION  
OF SOUTHEASTERN CONNECTICUT

### School Report

The VNA of Southeastern Connecticut continues to provide health services to both students and staff of the Waterford School District. Some of the activities that took place are as follows:

Students Cared For/Screened	2014-2015	2015-2016
First Aid	15,967	15,321
Illness	12,559	12,019
Sent Home	1,723	1,860
Medication Given	6,310	7,149
Vision Screening	1,561	1,650
Hearing Screening	906	1,171
Scoliosis Screening	1,050	1,135
Specialized Health Care (i.e. diabetic care, respiratory treatments, g-tube feedings)	1,540	1,656

In addition to the daily assessment and care of students, the school nurses were available to staff for health counseling and blood pressure screenings. This year, 475 individuals were seen by the nurse. They also provided 14 hepatitis B vaccinations and 249 flu injections to staff members in their individual schools. The nurses also attended 352 meetings that pertained to the medical needs of their students.

The school nurse is a skilled professional who is available for a wide variety of both expected and unexpected health events.



**ANNUAL REPORT  
PLANNING AND ZONING COMMISSION  
FISCAL YEAR 2015/2016**

**I. GENERAL OVERVIEW**

The Waterford Planning and Zoning Commission is responsible for land use planning, regulation and coordination through the standards and requirements established in the Subdivision and Zoning Regulations.

The Commission provides staff for the Zoning Board of Appeals, the Economic Development Commission, the Conservation Commission and the Design Review Board. Additional assistance is provided to the Board of Selectmen, RTM, and others, concerning land use matters affecting the Town.

During Fiscal Year 2015/16 the Commission held 21 regular meetings to consider 20 applications.

Total fees received from miscellaneous fees and applications of the three land use commissions were \$46,977. This amount included \$32,763 for approximately 361 Zoning Compliance Permits.

**II. DEVELOPMENT ACTIVITY**

**Residential Development**

Two residential subdivisions were approved creating 23 new lots for single-family homes.

Fifteen zoning compliance permits were issued for the construction of new single-family homes.

**Commercial Development**

Commercial development was approved in various areas of Town.

- 132 Cross Road & 70 Foster Road – Site Plan/Special Permit Modification
- 777 Broad St. Ext – Site Plan Modification
- 361 Mago Point Way – New Restaurant
- 215 Waterford Parkway North – Site Plan Modification
- 77 Foster Road – Surgery Center

## **Municipal Projects**

- 1000 Hartford Turnpike – Demolition of existing salt shed, and construction of new salt shed
- 1000 Hartford Turnpike – Municipal Complex Renovations
- High Ridge Drive – Change name from High Ridge Road
- 3 River Street – Public Access Improvements
- 85 Miner Lane – Grit Station

## **III. ZONE CHANGES AND REGULATION AMENDMENTS**

- Regulation Amendment to Create a Planned Design District
- Amendments to the Town's Sign Regulations
- Creation of the Planned Design District (PDD)
- 122-124 Boston Post Road, Change Zone to PDD (Planned Design District)

## **IV. CONSTRUCTION IN THE COASTAL BOUNDARY**

- 15, 17 & 19 Magonk Point Road – Slope Stabilization/Living Shoreline
- 148 Oswegatchie Road – Sawyer's Cove Subdivision
- 361 Mago Point Way – Restaurant
- 3 River Street – Fixed Wood Pier
- 20 Doyle Road/153 Niantic River Road – Kathryn Court Estates Subdivision

## **V. OTHER**

- 161 Waterford Parkway North – Annual Carnival
- 10 Gardiner's Wood Road – Playing Field Lights

## **MEMBERS**

Joseph Auwood, Chairman  
Joseph Bunkley, Secretary  
Susan Stotts  
Gwen Hughes  
Dana Award  
Bertrand Chenard

## **ALTERNATES**

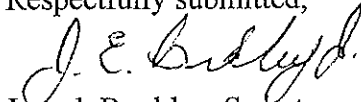
Edwin Maguire  
Marc Mazzella

## **STAFF**

Abby Y. Piersall, AICP, Planning Director  
Mark Wujtewicz, Planner  
Maureen FitzGerald, Environmental Planner  
Thomas Lane, Zoning Official

Carol Libby, Office Coordinator  
Dawn Choisy, Secretary I

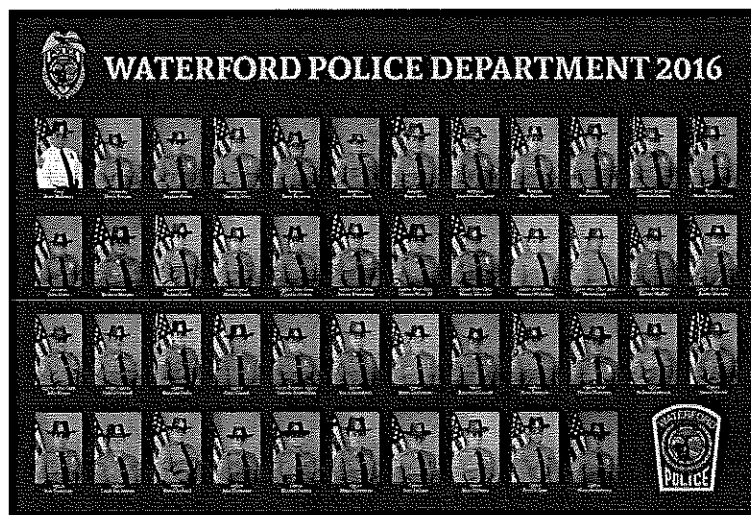
Respectfully submitted,



Joseph Bunkley, Secretary  
Planning and Zoning Commission



# **TOWN OF WATERFORD CONNECTICUT POLICE DEPARTMENT**



## **ANNUAL REPORT FISCAL YEAR 2015/2016**

**"TO PROTECT AND SERVE THE PUBLIC, PREVENT CRIME, AND PROVIDE  
PROFESSIONAL LAW ENFORCEMENT SERVICES TO OUR COMMUNITY."**

**– Waterford Police Department Mission Statement**

## WATERFORD POLICE DEPARTMENT FY 2015/2016 ANNUAL REPORT



### INTRODUCTION

During Fiscal Year 2015/2016, under the guidance and direction of the Board of Police Commissioners and the Chief's Office, the Waterford Police Department ("the Department") continued to fulfill its motto, "In The Community Interest". Indicative of a community oriented police agency, the majority of current Waterford Police Officers live and pay taxes in the Town of Waterford. The Department continues to provide a wide variety of programs, services and community educational initiatives. As a professional police agency, the Department keeps abreast of all State mandates, and continues to prepare for the rapidly changing cultures in American law enforcement.

The Board of Police Commissioners has remained unchanged this year, consisting of Commissioners Marge Poulious, Mark Gelinas, William Auwood, Tony Sheridan, and First Selectman Daniel Steward.

Chief Brett Mahoney continues to manage what was already a strong Town of Waterford department. Starting with his first day in office, Chief Mahoney queried the rank and file, asking them what they thought was going well in the department, and what they felt could be improved upon. Responses were overwhelming; those notes were culled into what is referred to as the "Three Things" memo. These notes, coupled with departmental goals set for 2016 established a good working framework for items to change throughout the year.

The 2016 goals set were as follows;

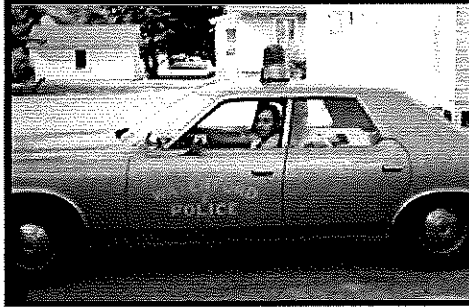
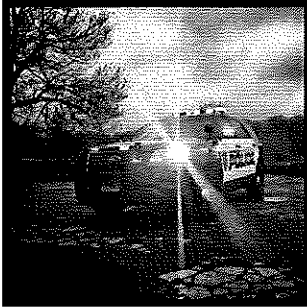
- Revitalize bicycle patrols/Revitalize ATV patrols – goals met summer 2016. Bike patrols were reinstituted for Waterford Beach and neighborhoods nearby. ATVs were re-tuned and patrols were reinstituted for various areas around town.
- Privately owned patrol rifles – goal accomplished late summer 2016. A policy was made, reviewed by the Town Attorney and Police Commission, and instituted. Ten rifles were purchased by WPD members, allowing ten municipally owned rifles to be re-purposed for other WPD patrols.
- Move from Taser brand electronic control devices to Phazzer brand – goal continuing through purchasing/replacement process.

- Replacement overtime funds for 5 officers on day and evening shift each weekend requested – approved by the RTM for the 2016-2017 budget cycle, currently in progress.
- Vehicle update – 8 new Ford Explorers, in black and white color scheme requested as part of the Fleet Management Plan schedule. Goal met spring 2016, color scheme changed to fit area agencies, acting as a force multiplier.
- Radar Units, purchase two – goal met July 2016. These radar units replace twenty plus year old units, and represent a much needed leap in technology.
- Marine Patrol Captains – goal met Spring of 2016. In keeping with our promise to the Board of Finance to drive down cost for our Marine Captains, Officers Bonkowski and Firmin were made Police Boat Captains.
- Portable radios replaced – Approved by the RTM, radios to be delivered late fall 2016.
- Directives manual review, update, and change – ongoing, will take several years to complete.
- Review/Redo WPD Mission Statement - goal met summer 2016, along with the explanation of the mission statement.
- Develop a Strategic Plan (1,2,5,10 year) for the agency. Documentation and replacement of equipment, has started, which will be morphed into a strategic plan for the agency.
- Furniture replacement – Phase one of a three step plan was approved by the RTM, allowing for furniture in all 24/7/365 areas (Report room, roll call, break area, Sergeant's office, Investigative Services.) This was later amended to include flooring for those areas, again approved by the RTM.
- General building repair – Painting was done by both the Waterford Board of Education employees and inmates from the Corrigan-Radgowski Correctional Institution. Lights were installed on the exterior for safety purposes, and numerous other repairs were done throughout the year.
- In-car video request in 2016 Capital Improvement budget. Installation of in car video starts in early November 2016.
- Change from paper copies to electronic reports – a scanning software grant has been procured by the Finance Director, this process is ongoing with the State of Connecticut.
- New CAD/Mobile/FBR Suite upgrade (computing system). Installed in late September, installation is still ongoing. This is a large scale project for the Police Department and will take some time to work out all of the issues.
- Form an in-house IT Committee – goal met spring of 2016. The Officers selected chose the in-camera video system, and are choosing the replacement mobile data computer.
- Replacing MDTs at end of lease (February 2017). See above.
- Fumer and alternative light source requested in 2016 budget - Alternative light source was purchased late summer of 2016, along with new cameras and lenses. Fumer purchase has been delayed while we look at other evidence room options.
- Balance training throughout the agency – Each Officer now has their training, assignment history, and education in one place so that training requests can be balanced throughout the agency, this practice is ongoing.

During FY 2015/2016, efforts continued to be made toward regionalizing public safety responsibilities with neighboring communities, including the Southeastern Connecticut Marine Patrol, the Waterford/East Lyme Harbor Management Patrol and the sharing of Waterford's communications infrastructure with the City of New London and Coast Guard Academy Police Department. The Town of Waterford joined with Groton Town, Groton City, Ledyard, and Stonington's Police Departments to for the Regional Community Enhancement Task Force (RCETF) to combat the steadily growing opiate overdose issues, and associated crimes

(larcenies, burglaries, prostitution, etc.) Preliminary discussions started towards the potential of expanding the radio system into a shared system across the entire region (Groton Town, Groton City, Ledyard, and Stonington), and the Towns of Waterford, Montville, and East Lyme continue to work towards a regional animal control facility.

### PATROL SERVICES



The fully uniformed police officer in a police car is usually the first image a person pictures when thinking of law enforcement. This same image is almost always the first impression and contact, a member of our community has with the Waterford Police Department. The Patrol Services Division proudly carries this torch of responsibility.

Patrol Services, the largest of all the services the Department provides, coordinates and implements community policing and enforcement activities for the Town of Waterford. The Town is broken into 3 separate patrol zones or beats, identified as Zone Alpha (A), Zone Bravo (B), and Zone Charlie (C). Zone A and C is made up mostly of community areas from residential neighborhoods, parks, beaches, and schools. Zone B houses the Town's large retail stores and a youth facility that caters to troubled juveniles. Zones A and B share resources to cover the necessary call volume while Zone C has an officer dedicated to that patrol area.

Patrol Services is organized into four platoons (days, evenings, midnights, and swing) with the number of officers assigned to each platoon varying based on the activity occurring on each shift while maintaining the budgetary guidelines of the Town. The platoons are designed to meet the mission of the Department. Patrol Services are led by Lieutenant Timothy Silva, who oversees six Sergeants and twenty-six Patrol Officers. During the fiscal year covered in this report 3 new Patrol Officers (Officers Epps, DiFusco, and Genung) were added to Patrol Services to replace officers who had retired in the previous years.

Patrol Services provides service to nearly 20,000 residents and a population that can swell to 80,000 during the daylight hours. The Town of Waterford has numerous wooded areas, and is a shoreline community, which the department must use specialized equipment to navigate. The presence of a large number of retail establishments, along with a nuclear power facility, a racetrack, two interstate highways and railway system, a town beach and State parks combine to keep Waterford Police Officers busy throughout their shifts. All of these areas are patrolled through the use of 21 marked and unmarked patrol vehicles equipped with Mobile Data Computers (MDCs), 4 All Terrain Vehicles (ATVs), 1 Regional Marine Patrol Boat, 2 jet skis, 3

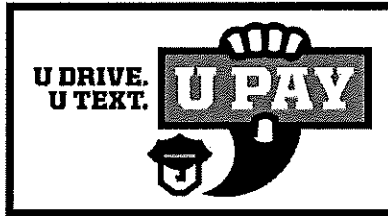
bicycles, a mobile command vehicle, and 3 HMMWVs (HumVees, obtained through military surplus). Patrol Services rebranded its marked police vehicles with a “black and white” color scheme to reflect a more traditional police service while capturing the essence of community policing.

In the 2015/2016 fiscal year, the police department handled 39,542 calls for service. One way to picture the amount of calls handled would be to say that *each* resident of the Town requested police assistance 1.9 times this year. Patrol Services deals with a wide variety of calls, ranging from criminal investigations and civil disputes to assisting people who need different services such as medical, psychological, and/or financial resources. In addition to these duties, Officers perform security checks of businesses and residences, conduct security walk-throughs of the eight public schools, locate wanted persons, and enforce traffic offenses, including DUI investigations. They also assist the public with non-criminal situations, missing persons and juvenile runaways, and have added the ability to deploy NARcan to combat the rise in opiate related deaths. All of this activity is documented in written reports which assist officers when presenting testimony and evidence in court. Every time a police officer handles a call, the officer is committed to providing the best service with confidence and pride.

Patrol Services works cooperatively with other law enforcement and governmental agencies, non-profit groups, including, but not limited to, Senior Services, Emergency Management, Youth Services, Recreation and Parks, the Department of Children and Families, and Safe Futures (which provides domestic violence counseling services). These types of partnerships have allowed for the continued regional Southeastern Connecticut marine patrol which provides better maritime safety, equipment, and training while lowering individual department costs through sharing.

The Department, partnered with the State of Connecticut, continued to utilize Drug Recognition Experts (DREs) in the region. Patrol Services has two (2) nationally recognized DREs who provide expertise in targeting the crime of Driving Under the Influence to include Drugged driving. The DREs also provide regional training for a program known as “ARIDE”, which teaches patrol officers the signs and cues necessary to identify and arrest persons operating motor vehicles while under the influence of drugs, which has had a larger impact with the medical Marijuana legalization. Numerous Waterford Officers have attended ARIDE classes and more are scheduled. Additionally, the continued support of the Crisis Intervention Team (CIT) assists with the understanding of emotionally disturbed people (EDP) on the street. The CIT program changed the required forms for referring an EDP to the hospital for evaluation, which resulted in a more streamlined documentation process for the patrol officer and a more consistent assessment of the patient for the hospital staff. The Department has partnered with the Lawrence and Memorial Hospital to obtain life saving prescription medication known as Narcan that combats the effects of opiate related symptoms. Officers on patrol are often closer and have the ability to be first on-scene to these types of calls. Officers have deployed this medication numerous times since its implementation in late 2015.

## TRAFFIC ENFORCEMENT



Efforts to increase traffic safety in town by the traffic office continued during the first full fiscal year for the traffic officer. The traffic officer continues to use an unmarked vehicle to conduct more effective motor vehicle enforcement in an effort to observe normal traffic patterns and operator behavior in response to residents' complaints. During the year, the traffic office conducted 230 motor vehicle stops, issuing 221 citations in response to concerns about excessive speeding and other unsafe driving behaviors in town.

The traffic office coordinated highway safety grants offered through the State Department of Transportation (DOT). These grants included; Driving under the Influence (DUI); "Click it or Ticket" Seatbelt Safety; and Distracted Driving. The grant funds awarded by the Highway Safety office offset the costs of the department's initiatives in these areas by more than \$20,500 in FY 2015/16. Under the direction of the Chief of Police, an emphasis was placed on conducting more roadside safety checkpoints under these grants. A DUI checkpoint was conducted during the Memorial Day holiday weekend and safety checkpoints using an undercover "spotter" were utilized for the seatbelt and distracted driving grants.

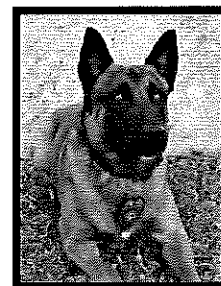
Sixteen special events occurred on town and state roadways in Waterford during the year. These events included road races, motorcycle parades and other charity fundraisers that required permits. The permits required coordination between the event coordinator, fire-police, the traffic office and the DOT.

The traffic officer routinely worked with the Department of Public Works (DPW) for road construction projects in town to ensure traffic and pedestrian safety. A few of the larger projects reviewed and coordinated included the completion of the Douglas Lane re-construction project, and road resurfacing projects on Dayton, Lamphere and Shore Roads. In response to a pedestrian safety concern at the Clark Lane Middle school, new solar powered LED crosswalk signs were installed in a collaborative effort by the BOE, DPW and the traffic office. In addition, traffic signs and road markings continued to be routinely evaluated jointly with DPW to ensure compliance with existing traffic control regulations and respond to resident inquiries. During the year, three major State Department of Transportation bridge replacement projects were started on Interstate 95 over Oil Mill Road, Route 1 over the Niantic River, and Route 1 at Jordan Brook. Traffic monitoring, control and ongoing coordination for these long term projects will continue into 2017.

The traffic office supervises the police department's motor vehicle impound lot and managed the return and/or disposal of vehicles stored for evidentiary and other purposes. Finally, the traffic

office continues to oversee the maintenance, storage and deployment of temporary signs and barricades in response to public safety hazards due to utility outages, weather emergencies and serious motor vehicle accidents.

### K9 UNIT



The Waterford Police Department has two K9 teams; Officer Lane and K9 Ike, and Officer Flanagan and K9 Tonka.

Officer Dan Lane is a nationally certified K9 Master Trainer and continues to assist the Connecticut Police Work Dog Association (CPWDA) and the North American Police Work Dog Association (NAPWDA) with training police work dogs on a local and national level having been invited as an instructor to workshops in Pennsylvania, Georgia, Tennessee, New York, South Carolina, Massachusetts, and Rhode Island. K9 Ike's handler also organized and hosted a class, attended by K9 handlers/agencies from around the northeast, in narcotics detection (with distractions present). This class was held in Groton, CT and was attended by over 50 K9 teams. Officer Lane also maintains his position as the President of the CPWDA.

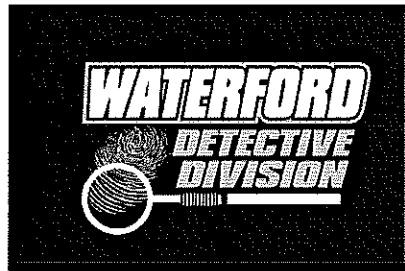
Officer Patrick Flanagan, who is now entering his second year handling two year old K9 Tonka, continues to be active on the road exposing his partner to as many new scenarios as possible. K9 Tonka and Officer Flanagan continue to train at every opportunity and have had many successes in their first full year together.

The K9 unit continues to provide support to the Patrol and Investigative Services Divisions. This includes searches for missing persons, locating stolen items, conducting narcotics searches, and apprehending wanted suspects. The K9 unit also provides a high level of officer safety by searching buildings and areas where criminals posing a high risk of danger may be concealed. During the FY 15/16 the K9 units provided assistance to outside agencies such as other area police departments, the FBI, Connecticut State Police Statewide Narcotics Task Force, and the Regional Community Enhancement Task Force. The K9 units were involved with several high profile cases and in which large quantities of narcotics were seized from vehicles, residences, as well as commercial businesses.

Both K9 teams are certified by NAPWDA and CPWDA in patrol and narcotics. Both K9 units continue to participate in public K9 demonstrations and community events throughout the year at various events/locations to include safety fairs, nursing home visits, and school visits. The teams routinely attend Chris Gamble's Waterford High School Criminal Justice System Class for a two part demonstration (one part is a practical demonstration and the other part is done in the classroom). The teams also participate in the youth CHALLENGE education program sponsored

by the Waterford Youth Services Bureau and attend each elementary schools CHALLENGE graduation.

### INVESTIGATIVE SERVICES



Investigative Services is comprised of Detectives, Investigators, Youth Officers and Task Force Officers. The Investigative Services Unit and Task Force Officers are responsible for investigating major criminal incidents within the Town of Waterford, along with state and national cases that have ties back to Waterford. The Investigative Services Unit routinely works with other agencies to thoroughly investigate cases that cross jurisdictional boundaries.

During FY 2015/16, Lieutenant Bellos was assigned to Investigative Services, joining Detective Sergeant DeLaura, Detective Davis, Detective Morgan, and Investigator Fedor. Investigator Surdo was assigned to replace Sergeant VanOverloop who was promoted in December 2015.

The Youth Officers are present full time in the high school- Officer First Class Whitehead – and middle school – Officer First Class Munoz, interacting daily with the school administration and students. Youth Officers are responsible for school based investigations along with school security, assisting with the coordination and monitoring of lock down drills. Investigative Services conducts compliance checks for sex offenders, pistol permit applications, and persons prohibited from possessing firearms.

During the calendar year 2016 some of the cases that Investigative Services was involved with included: 17 Burglaries (Residential and Commercial), 7 Fraud/Larceny, 9 Sexual Assaults, 12 Narcotic, 1 Prostitution, 1 Voyeurism, 1 Reckless Endangerment, 253 Pistol Permit, 3 Untimely/Overdoses, 1 Robbery, 12 State Weapons Compliance, 4 Criminal Mischief and 7 Assists to other agencies including a Connecticut Intelligence Warrant Sweep. Investigative Services oversees the Officer Assigned to the Southeastern Connecticut Cold Case Squad, which continues to investigate and solve murders closed long ago by their respective police departments. The Southeastern Connecticut Cold Case Squad continues to investigate the homicide cases of Kyle Seidel and Christopher Schmeller.

Investigative Services also oversees the Officer assigned to the FBI Safe Streets Gang Task Force. The mission of the task force is to identify and target for prosecution criminal enterprise groups responsible for drug trafficking, money laundering, alien smuggling, crimes of violence such as murder and aggravated assault.



## TASK FORCE OFFICERS



### **REGIONAL COMMUNITY ENHANCEMENT TASK FORCE**

#### **Safe Streets Task Force July 2015-2016 Report**

In July of 2015, Officer Lewandoski working as a Task Force Officer with the FBI Safe Streets Task Force began investigating the Bloods Street Gang in Southeastern, CT.

During that time Officer Lewandoski began conducting controlled purchases of heroin from gang members who were operating primarily in New London, CT. Through the investigation it was learned that several of the gang members had moved to New London, CT from Brooklyn, NY after being investigated for shootings in New York. The investigation identified Rashon Saunders as the head of the gang whom had relocated to New London, CT.

Officer Lewandoski drafted a wire tap affidavit in November of 2015 with the assistance of the U.S Attorney's Office for intercepted telephone calls being made by Saunders. Prior to the signing of the wire tap affidavit, Saunders and his associates were involved in another shooting on Crystal Avenue in New London, CT. Due to the ongoing violence being committed by Saunders and his associates the wire tap affidavit was not signed and arrest warrants were signed and executed on several Bloods Street Gang members in December of 2015. During the course of the investigation controlled purchases of heroin were made in Waterford and New London. Associates of Saunders who were not arrested in December of 2015 were investigated further until March of 2016. In March of 2016 search warrants were executed on residences in Norwich, CT where large quantities of heroin were seized and arrests were made. Furthermore a BMW sports utility vehicle was seized which is currently in the process of being forfeited over to the Waterford PD.

In 2015 Officer Lewandoski also assisted the New London Police Department on several occasions with telephone analysis and photograph enhancements through FBI resources. These investigations dealt directly with unsolved shootings in their city.

In the summer of 2015, Officer Lewandoski conducted search warrants and arrests warrants associated with the defendants Stephanie Eonou and Christopher Fyfe who were selling heroin in Waterford, CT. Both were tied to overdoses in the area.

In 2016 Officer Lewandoski assisted the Regional Enhancement Task Force with securing search warrants for 20 Pine St and 2 B Lane in Waterford, CT. Both residences were associated with the sales of narcotics.

In April of 2016 Officer Lewandoski began investigating a large scale cocaine trafficker in New London, CT. After several controlled purchases of cocaine were made from the main target, identified as Paul Mott, a wire tap affidavit was drafted with the assistance of the U.S Attorney's Office. In June of 2016 the FBI began intercepting telephone calls associated with Mott. The case ended in August of 2016 after numerous arrests were made associated with the wire tap investigation. There are arrests pending from the investigation which will be made in September of 2016. Seized from defendants from the wire tap investigation was a house located at 42 Huntington Ave, Norwich, CT, approximately \$50,000.00 in bulk cash, and three vehicles. Other financial accounts are still being identified which may increase the total amount of currency seized.

#### **Cold Case Investigation July 1, 2015-February 5, 2016:**

Officer Carroll was assigned to Connecticut State Police Statewide Narcotics Task Force, East Office (SNTF-E) as part of the Cold Case assignment.

During Officer Carroll's assignment he focused on developing a narcotics case against a suspect in the Seidel Homicide, including search and seizure warrants and evidence seizures. Also during his assignment, he participated in numerous controlled buys of narcotics in Waterford and surrounding towns as well as the execution of at least 35 narcotics related Search and Seizure Warrants. Unfortunately Officer Carroll was struck by a car while off duty, thus ending his assignment. The Cold Case investigations continue with Officers from several local agencies in coordination with the State.

#### **RCETF – Regional Communication Enforcement Task Force**

During the winter of 2016 there was a dramatic increase in fentanyl laced heroin overdoses in Connecticut. Southeastern Connecticut was not immune to this epidemic and as a result several police departments dedicated Officers and Detectives to a Regional Community Enhancement Task Force whose primary mission was to investigate "hot bags" of heroin being sold in Southeastern Connecticut. This Regional Unit would also assist departments in combating narcotic related crimes such as robberies and larcenies. Waterford Detective Morgan was assigned to this unit at its implementation and was replaced in October 2016 by Officer Avdevich.

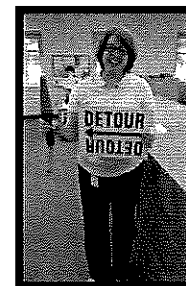
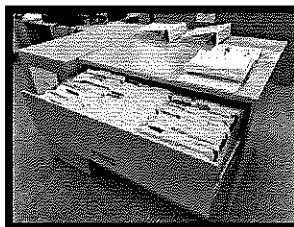
## CHAPLAIN PROGRAM



In 2016, the Waterford Police Department instituted a Chaplain program. We added six volunteer Chaplains in order to ensure availability of Chaplain services for our community and employees in times of illness, injury, or death.

One volunteer Chaplain is on call for a one week period, with a second as a backup. A main function of this new unit, is to respond with officers in the delivery of Death Notifications within our community. Department Chaplains visit employees and family members in local hospitals and can assist in funerals. The chaplains provide confidential counseling to department personnel and their families. This nondenominational Chaplain program is made up of community rooted volunteers without cost to the department.

## ADMINISTRATION



The Administrative portion of the Police Department is headed by Lieutenant David Burton, and encompasses the Records, Training, Court and Evidence segments of the Waterford Police Department. Lieutenant Burton also deals with the East Lyme/Waterford Marine Patrol, as well as the regional dive team. He is the co-chair of RESF 13 – Law Enforcement, and the dive master and Search and Rescue Coordinator for RESF 20 – Marine.

**Records Department** The Waterford Police Department Records Department is staffed by Dorrie Robinson, Joyce Brown, and for most of the year, Jennifer Anderson. Mrs. Anderson left Records in late April to move to a position with Investigative Services after the retirement of Kerri Cushman. The Records Department is tasked with all records for the Police Department, along with numerous requests for services, which are listed below. They are often the first point of contact for the Police Department, and are a tremendous asset to the Police Department. The Records Department was responsible for the following transactions during FY 15/16:

Tickets Entered (written warnings, summons/infraction, parking)	3,539
Freedom Of Information Act Requests	304
Insurance Requests	459
DOC/Court/DCF/Other police department requests	238
Motor Vehicle Accidents (data entry/MUCC)	702
Patrons Assisted at Lobby Window	2,282
Warrant Data Entry	290

**Department Policies and Procedures** were created, updated, and/or reviewed, including the Use of Force Policy, the Noise Ordinance, and the Funeral Services Policy.

#### **Criminal Justice Information System (CJIS)**

Participated in a training program for the Department's CJIS system, including an ongoing review of policies and procedures.

#### **Freedom of Information**

Reviewed the Freedom of information Act requirements and requests for department information and conducted ongoing compliance reviews of records and warrant activity.

#### **Dominion/Millstone**

Coordinated first Waterford Police Department participation in Millstone Force on Force drills and participated in eight Millstone Work Group meetings regarding security and activity.

#### **Schools**

Participated in four State of Connecticut conferences regarding youth issues specific to Waterford Country School youth and police interaction; conducted voting/primary day safety review and conducted annual safety reviews of Waterford Public Schools; participated in Connecticut College's ongoing Campus Safety Review.

#### **Safety and Security**

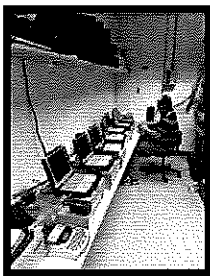
Participated in 9 monthly meetings specific to Crystal Mall activity and safety concerns; conducted two active shooter training workshops and safety reviews at Defender Industries; conducted an active shooter safety brief for the Navy Supervisor of Ship Building at Electric Boat; conducted a two-day active shooter training and review of the safety response plan at Lawrence and Memorial Hospital; conducted eight Law Enforcement Council Active Shooter training sessions which were attended by approximately 240 Officers; chaired and prepared the budget for the State of Connecticut Region IV RESF 13 (Region IV Active Shooter); attended

the National Conference on Active Shooters and prepared a "Lessons Learned" brief for the Southeastern Connecticut Law Enforcement community.

### **Marine Patrol**

As Waterford Police Department's representative, participated in eleven meetings of the New London Marine Group regarding the safety and security of the maritime environment for the areas of Long Island Sound and the Port of New London; as the Regional Dive Team Commander, coordinated four call outs for search and rescue or evidence recovery operations.

## **TECHNOLOGY**



Technology continues to be a major part of the Waterford Police Department due to the ever changing landscape of criminal investigations and the need to immediately share information with other law enforcement entities and the public. Information technology is used in every facet of the police department, from the patrol investigations and motor vehicle accident reporting to records retention, evidence processing and detective investigations. During this fiscal year, the Waterford Police worked in conjunction with the WECC in setting the ground work to install a new Computer Aided Dispatch (CAD) and Mobile platform. Money has been allocated for the purchase of the new system which will be installed in fall of 2016.

The Waterford Police Department continues to work cooperatively with the Waterford Emergency Communications Center and Board of Education Information Technology Department to locate the best options available for the purchase or lease and implementation of technology related products. These decisions are then presented to the Town IT Committee, which has been very supportive of the Department's efforts in this area. This approach allows for new technologies to integrate seamlessly with the existing Town infrastructure while being presented to in a manner that allows for a larger scale plan to be developed.

The Department has implemented an in-house technology team that includes officers, administrators, and IT professionals. The goal is to research and review software and products that can make existing processes more efficient and less time consuming. Technology will always increase faster than the Police Department can keep up, and this group is tasked on picking technological items that will last for a long period of time and in a stable way. The Police Department recognizes the technology turnover, and has turned to leasing options to keep the technology relevant.

The Department continues to use technology for the timely release of required information through social media and scanning documents directly to media sources. This approach

continues to build trust and keep people in our community involved. A continued added benefit is these processes allow for information sharing between our local law enforcement partners. The Department continues to seek different ways to upgrade its systems and their impact on the way policing is conducted. The inclusion of in-car video for patrol officers has begun which will assist with court related documentation. The agency also has begun looking into updating its mobile computing platform. New software has been purchased as part of an on-going upgrade with an existing vendor and mobile computers are being researched with a pending lease end on current mobile computers in February 2017.

The Town of Waterford continues to engage in an arrangement with the City of New London and the United States Coast Guard Academy Police Department, providing radio services for both, which share the cost of the radio system maintenance.

Lieutenant Bellos, also the Emergency Management Director oversees the town-wide communications system. As the system is "P25" compliant to industry standards, the Waterford system is able to integrate with the Connecticut State Police and numerous Fire and Emergency Medical Service units for large scale planned and unplanned events. The Waterford Police Department continues to use this system to coordinate twenty six marine units in the region for the New London Port Security Marine Group.

The Police Department continues to use its crime mapping component (Crimereports.com), which remains available to the public, accessible through the Police Department website. This relatively low cost item allows the public to search what crimes have occurred in their neighborhoods, as well as reviewing car stops, other calls for service, and sex offenders in town. The Department continues to use the Naval Criminal Investigative Services (NCIS) "Linx" database, which allows Waterford officers to review police records from twenty-six other municipal police agencies and over one thousand four hundred agencies nationally. This consistent flow of information, and the ability to retrieve incident and arrest information instantly from across the State and nation, has dramatically changed the way officers investigate. Chief Mahoney was appointed the Northeast LiNX Chairman which serves from Maine to the New York border.

The Police Department continues in its efforts to regionalize with neighboring communities in various areas, one of which is communications/dispatch. Crime is not contained within geographic boundaries, and criminals do not care what town they are in when they commit crimes. The Department seeks to combat this by using technology that combines two municipalities. The Chief of Police and Communications Lieutenant continue to periodically meet with representatives from New London to explore merging the two dispatch centers; information technology is at the heart of this venture.

The Department has completed its migration to a State of Connecticut mandate to file motor vehicle accident reports in an electronic format. We have also taken steps to make these electronic reports immediately available on-line, for a fee, to those involved in a collision.

The Police Department continues to engage our citizens with social media, allowing them to learn what the Police Department does on a daily basis, and who our officers are. The Department maintains a website, [waterfordpolice.org](http://waterfordpolice.org), a twitter feed, [@waterfordpolice](https://twitter.com/waterfordpolice), and a Facebook site with over 8,900 users, [facebook.com/waterfordpolice](https://facebook.com/waterfordpolice). Through these various outlets, the Waterford Police Department has solved numerous crimes and reunited victims with

their property. We have also showcased community events and everyday heroes that “do the right thing” in the town, as well as showing the people we serve what their taxes go towards. We feel that by use of these outlets we have not only engaged the citizens we serve to assist us in solving crime, but grown closer to them as well.

### TRAINING



Training is a significant (third largest) overtime expense. This is a direct reflection of the amount of time dedicated to maintaining required certifications (such as Bloodborne Pathogen, CPR, Firearms, Use of Force, Arrest & Control, etc.), providing specific training for mental health first-aid and enhancing existing skill areas. Between State and Federal mandates officers are required to receive sixty (60) hours of training in a three year period. This doesn't include any specialized classes.

Training is absolutely necessary in law enforcement to ensure defense from litigation, which has proven that an educated, well trained officer is less likely to use force. The Waterford Police Department seeks to provide ongoing training and encourages all personnel to participate in advanced training and formal education on a continual basis. Training is provided within the confines of funding, requirements of a given assignment, departmental needs, staffing levels and required mandates.

Each year, approximately 1/3 of the agency must attend the three year recertification training, which requires every Connecticut Police Officer to obtain sixty hours of in-service instruction. Our officers attend a forty hour recertification program provided by the Law Enforcement council, that covers twenty-eight mandated hours as well as twelve elective hours. We also are required to provide nine hours of Firearms Training (pistol). Officers that are issued rifles also complete a separate rifle qualification. Three of the “Firearms” hours are mandated as Use of Force training. We provide two firearms range sessions yearly, one the annual qualification session and one a low light session.

In addition to the recertification mandates, there are several areas of training that are required to receive refresher training, such as Use of Force instructors, Weapons Armorers, manufacturers such as TASER, and the Connecticut On-line Law Enforcement Communications Teleprocessing (COLLECT).

To complete officers' mandated training requirements, we focused on several classes that we feel benefit the Town, Officers, and Agency. Classes such as Interview & Interrogation, Advanced Roadside Impairment Driving Enforcement (ARIDE), and High Visibility Enforcement (HVE)

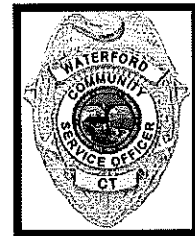
are examples that satisfy training hours and benefit the agency by increasing detection and enforcement productivity.

After completing an in depth hiring process, we hired two recruit officers. One started in the October 2015 Police Academy Recruit class. The second started in the October 2016 Police Academy Recruit class, with an anticipated graduation in March 2017. After their graduation, both are required to complete a minimum 400-hour Field Training and Evaluation Program. This program pairs the recruit Officers with a certified Field Training Officer (FTO) to learn and demonstrate proficiency to allow for their certification as a Connecticut Police Officer. The Field Training is labor intensive with requirements regarding the quantity of certified FTO's to complete this task. We recently added three more officers to this pool, to keep an adequate number of officers to choose from. One of the newly hired officers has completed his Field Training and is assigned to the Patrol Division.

*Realistic training provides the backdrop for improving skills and decision making. Ethical decision making is blended into training, not only from a classroom perspective, but from a practical stand- point as well.*

### **COMMUNITY SERVICE OFFICERS**

In 1991 the Police Department moved into a new building, which for the first time was separate from the dispatch center. This meant that there were times when the new building could be unattended. In the past if a member of the public came to the police facility, they were met with, at a minimum a dispatcher. The migration to the new building removed this ability and required a sworn officer to be stationed in the police building to meet with the public or monitor prisoner that was being held for court. This problem gave birth to the Community Service Officer program which the Department still utilizes.



This program has a dual purpose, first and foremost to provide a more cost effective intermediary between the public and services needed and the ability to monitor arrested persons and secondly to provide an environment to evaluate and vet potential police officers. Over the years the CSO program has hired 8 CSO's to full time Waterford Police Officers, with 4 of them were promoted to supervisory roles and 4 others having been assigned to specialized units within the Department. Other CSO's have been hired by other municipal and state police agencies.

The police department has seven part-time Community Service Officers (CSOs); each are non-sworn personnel with no arrest authority. The CSOs complete a 24 hour in-house training course in various skills such as of prisoner control, fingerprinting, processing of prisoners, paperwork, and Records Management System (RMS) familiarization as well as an eight to ten shift field training process. They are also required to attend a 24 hours State mandated training on the use of the COLLECT/NCIC computer systems. The CSO's are required to be knowledgeable in officer safety, defensive tactics, data entry, booking procedures, and first aid.

CSOs can be distinguished from police officers by their navy blue uniforms and that they are regulated to the station. The CSO's each work a maximum of 19 hours a week and cover the hours of 4: PM to 8:00 AM Monday through Friday. They also cover the weekends in 3 shifts



(Days, Evenings, Midnights) with each CSO primarily working their shift under the supervision of one patrol sergeant.

The CSO's primary job functions include greeting residents and other members of the public to assisting with directing them to the appropriate service, processing prisoners, and building security. The CSO's also assist in the Racial Profiling Initiative, Records Management data entry, and other requirements of the police function. CSO's also help with the Residential House Check program by inputting requests as they come in and updating the logs when residents return. A CSO in the building allows the officers and Shift supervisor to remain on the road and available for calls for service. This uses a lower cost employee to monitor prisoners and greet the public who enters the police building while keeping the more trained officers available to respond to emergencies.

### COMMUNITY AND VOLUNTEER EFFORTS



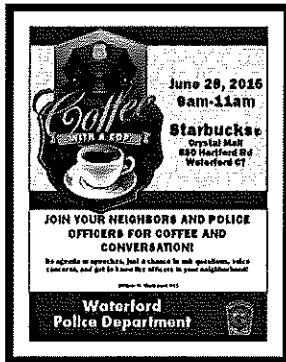
The men and women of the Waterford Police Department contribute much of their time in support of many charitable community events. This year they partnered with Youth Services, Senior Services, Waterford Public Schools, other town agencies, and local community organizations as the need arose. Some of these events are as follows - Stuff A Bus, Wal Mart Food, Toy, and Clothing Drive, Harvest Fest, Intern Program, Safety Fair, Touch a Truck – Crystal Mall, Daycare visits, East Lyme Light Parade, Child Fingerprinting, and K9 demonstrations. Several more community and volunteer efforts Waterford Officers worked on are shown here;

**Target Heroes and Helpers** –Fire, Dispatch, and Police brought kids who needed monetary Holiday help to Target, where the store provided a \$100 gift card, wrapping paper, and snacks for either them or their family. Each kid got to be with an emergency “hero”, and a good time was had by all.



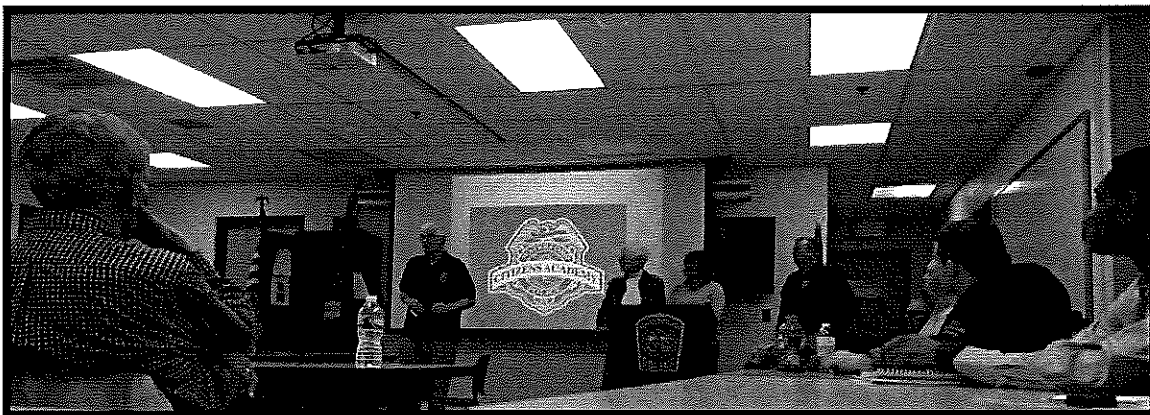
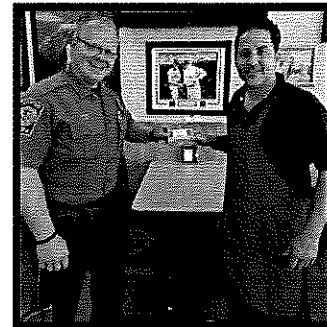
**Holiday Decorating** - Each year Sergeant Seymour has one of our elementary schools first grade classes make decorations and decorate a holiday tree in our lobby. There is a sing-a-long, and a visit from Santa and Mrs. Claus, along with Buddy the Elf.

**Prescription Drop Off** – The prescription drop off program continues in our lobby, allowing anyone to drop off prescriptions they don't want in their house due to environmental issues or theft concerns.

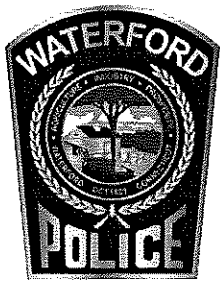


**Coffee With a Cop** - Officer Malbourn brought the “Coffee with a cop” event to Waterford this year, holding two successful events at Starbucks and Panera. These events allow the officers and people from town to talk to an officer one on one, regarding anything they want to speak about.

**Good Samaritan Event** – Waterford PD teamed up with Supreme Pizza and Cowlicks to reward people doing “the right thing.” People were “caught” wearing their seatbelt, using the crosswalk, driving the speed limit, and being kind to others.



**Citizen's Police Academy** - The Citizen's Police Academy was held in the spring of 2016. The class met one night per week for 11 class sessions covering departmental organization, recruiting & academy life, crime scene investigation, evidence collection, firearms, accident investigation, narcotics identification, juvenile matters, investigative procedures and other topics. CPD members are also allowed to ride on observation with patrol officers and a session at the Waterford Police Department Firing Range. Upon graduation, the class has a good understanding of police practices and functions and provides a solid base of community support for the Department. We consider them ambassadors of our agency. This program is provided to the community with our officers volunteering their time to present topics and with a generous donation from the Waterford Rotary Club.



### CONCLUSION

The Waterford Police Department is focused on providing the best level of service we can for those who live, work, or recreate in our Town. We hold our motto of "In The Community Interest" to heart and truly believe in the public safety aspect of policing. We hope you have found this annual report informative. If you have any questions, they may be directed to Police Chief Brett Mahoney at [bmahoney@waterfordct.org](mailto:bmahoney@waterfordct.org).

Respectfully submitted,

By: \_\_\_\_\_  
Brett Mahoney, Chief of Police

Board of Police Commissioners  
*Mark Gelinas, Chairman*  
*Howard Stillman, Vice-Chairman*  
*Robert L. Andreoli*  
*Marge M. Poulos*  
*Daniel Steward, First Selectman*

*Thomas A. Sheridan*  
*William Auwood*



## DEPARTMENT OF PUBLIC WORKS ANNUAL REPORT

July 1, 2015 – June 30, 2016

The Public Works Department performs the duties of engineering, administration, highway maintenance, refuse collection, refuse disposal and equipment maintenance for the Town. The Department operates out of facilities at 1000 Hartford Road. This location houses the administrative offices, equipment storage, salt building, equipment maintenance facilities and the Bulky Waste Transfer Station.

### HIGHWAY DIVISION

Highway Maintenance functions are provided for a total of 242 lane miles of improved Town roads and .27 miles of unimproved Town roads with a replacement value of over 425 million dollars. Maintenance includes, but is not limited to, sweeping, catch basin cleaning, roadway patching, resurfacing, tree maintenance and removal, brush cutting, mowing, drainage improvements/maintenance, traffic sign installation, traffic sign maintenance, line striping and snow removal. It also includes the maintenance of all Town bridges, all Town drainage pipe, which includes approximately 3,000 catch basins, and 33 miles of sidewalks. We now, also, maintain several of the stormwater retention/detention basins that have been installed with some of the newer subdivisions. Also, in keeping in compliance with the Department of Energy and Environmental Protection Phase II Permit (MS4), we are required to clean the 3,000 catch basins each year and sweep all of the roads. Contractors are utilized for special projects that the department cannot complete because it doesn't have the equipment required, i.e. microsurfacing, crack sealing, roadway milling, paving, line striping and assistance with the cleaning of the catch basins.

The highway division, with the help of a 65-foot aerial bucket truck, maintains approximately 8200 street trees, assists Recreation and Parks in maintaining their ballpark lights and maintains the Fire Department's preemption devices at the major roadway intersections so that the emergency vehicles ensure safe passage through busy intersections.

All traffic signs and centerline striping is maintained by this department. There are approximately 1,900 regulatory signs, 600 warning signs and 700 street signs maintained by this division.

### SOLID WASTE DIVISION

Refuse Collection and Disposal includes curbside collection of refuse, recyclables, bulky waste and yard waste along with the operation of the Bulky Waste Transfer Station located at 1000 Hartford Road. At this location we also collect bulky waste, metal, yard waste, waste oil, anti-freeze, fluorescent bulbs, electronics, batteries, propane tanks, refrigerant and tires. We also started recycling mattresses with the help of the Mattress Recycling Council (MRC). This is a free service and helps reduce the amount of bulky waste charged to us. In FY16, we processed

3,695 gallons of waste oil, 63.16 tons of electronics, 3,274 pounds of fluorescent bulbs, 376 refrigerator and air conditioning units containing freon, 196 propane tanks, 777 tires, 233 batteries and 129.78 tons of scrap metal. With the new mattress recycling offering, we collected 1,130 mattresses at the end of FY16.

Five full time sanitation employees provide refuse collection and disposal services to approximately 8,700 residences, small businesses and Town owned facilities. All Municipal Solid Waste (MSW) collected by Town crews from residences and by contractors from commercial sites is disposed of at the Resource Recovery Facility in Preston, CT. During FY16, 7,178 tons of MSW was delivered to Preston by the Town and 5,633 tons by contractors for a total of 12,811 tons.

Our Single Stream Recycling Program continues to be successful. We collected 2,057 tons of recyclables curbside. Every ton of recyclables removed from the waste stream results in a \$58/ton avoided cost, or a savings of \$119,306 at the SCRRA plant, during FY16. The recycling also nets a minimum \$5/ton in revenue for each ton of recyclables taken to Willimantic Waste. There was \$13,263 of revenue realized from single stream recycling in FY16. We continue to rent and operate a recycling compactor at the Bulky Waste Transfer Station, and transport the compacted recycling to Willimantic Waste for processing.

Our crews made 1000 yard waste pickups during FY16. We also continue to accept brush at our transfer station, collecting \$10,400 during FY16. SCRRA provides a free service, grinding up the brush with their tub grinder, which we then offer the resulting mulch free to the residents. This service is provided in lieu of paying for the disposal of the brush.

Public Works is continuing its curbside Bulky Waste Collection, with 243 stops last fiscal year for appliances, sofas, tires and other oversized materials. The total revenue in FY16, for bulky waste collected curbside and at the Transfer Station was \$86,096.

### **EQUIPMENT MAINTENANCE DIVISION**

**Equipment Maintenance** functions are performed at the Public Works Complex for all Public Works, Police, Waterford Utility Commission, Recreation & Parks, Town Hall and Fire Administration vehicles. This represents approximately 190 pieces of equipment/vehicles. The equipment maintenance staff provides full service, from preventative maintenance to major overhauls. In addition, much fabrication work is performed to customize equipment for specific functions. This is particularly beneficial when emergency repairs are required. We have switched to a new equipment maintenance program, RTA, to track repairs and costs. It has proven to be a valuable tool in determining costs of vehicle maintenance and decisions concerning the efficiency and the life of vehicles for all departments in town

### **ENGINEERING DIVISION**

**Engineering** – The engineering function performed at Public Works is to provide engineering reviews and recommendations for the Town. This division consists of the Director and Assistant Director, who perform design reviews and administers highway construction improvement projects. It also includes plan reviews and bond estimates for Town agencies such as Planning & Zoning, Conservation Commission and Zoning Board of Appeals. Projects are also initiated from this group.

**Highway Construction & Improvement** projects are designed to address roadway improvements and rehabilitations performed during the fiscal year. In FY16, we completed many needed projects:

**Douglas Lane #2**

A full reconstruction was performed on “the upper end” of Douglas Lane, including reprofiling, drainage and new pavement structure.

**Fargo Road**

Fargo Road was reclaimed and repaved during August of 2015.

**Lamphere and Shore Roads**

Part of Shore Road was milled and repaved in August of 2015. Lamphere Road was reclaimed and paved during August & September of 2015.

**Dayton Road**

Dayton Road was rejuvenated using the cold-in-place process followed by paving. This process was performed during August and October of 2015

**Rope Ferry Road Pedestrian Bridge**

This bridge was replaced with a prefabricated structure in June of 2016.

**Salt Shed**

Our two old salt sheds were replaced with a new salt barn built in October of 2015.

**Crack Sealing**

Crack sealing was performed on multiple roads to extend the life of the roadway structure. We feel this is a good method to extend the repair cycle.

**Chip Seal followed by Fog Seal**

This process was performed on the east side Parkways North & South (chip seal only), Spithead Road, parts of Clark Lane and Old Colchester Road.

**Municipal Complex Renovation**

This project includes the proposed renovation of the Public Works garage and the Public Works and Utility Commission administrative offices. The design phase is ongoing- maybe 95-99% complete. Requesting support and funding will be the next phase of this project, hoping to go out to bid in early Spring 2017.

**ADMINISTRATIVE DIVISION**

The Administrative Division, through the Director, Assistant Director, General Foreman, Office Coordinator and two Clerk Typists, coordinate the Department functions to ensure the most reliable, cost effective service to the residents.

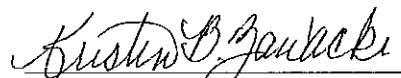
This office maintains the fuel records for the three fueling sites in Town. These sites are located at the Public Works Department, the Police Department and Cohanzie Firehouse. We also perform and oversee inspections at these locations and make sure that they are in DEEP compliance. The DEEP permit registrations for these sites are also handled by our Department.

Public Works also operates the Fairbanks Scale system at the Bulky Waste Transfer Station. Together, the scale and the software, Advanced Weighing System, weighs vehicles in and out, records the information, tracks revenues received and assists in the preparation of invoices. This system tracks information for the preparation of the quarterly reports for the transfer Station required by DEEP.

This office also uses the Work Manager Program, which tracks daily tasks for the divisions, and the RTA Program, which tracks all repairs for all municipal vehicles except the Board of Education and Fire Departments.

This office is also responsible for keeping track of and implementing all DEEP mandates, such as the Stormwater Pollution Prevention Plans for the Miner Lane Landfill and the Municipal Complex, as well the Town wide Municipal Separate Storm Sewer Systems Permit (MS4 Permit). All of these involve sampling, monitoring, reporting, record keeping and permit renewals. There are changes to this permit, which will be more rigorous and time consuming to keep in compliance with. Also, included in the DEEP mandates is the oversight of the Fuel storage tanks.

The functions of Public Works are constantly changing as new concepts, equipment and requirements are implemented. Continuously monitoring these changes, along with new and existing software, will allow our department to provide efficient, cost effective service. We will continue to perform services for the residents of Waterford to the best of our abilities, keeping up with new technologies and practices and the needs of the Town.

  
Kristin B. Zawacki, P.E.  
Director of Public Works



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**Recreation and Parks Commission**

**Fiscal Year 2016  
Annual Report**





## **Overview:**

The value and essential function of a Recreation and Parks department is to create and maintain spaces and activities that grow a greater sense of community and enhance the quality of life for its residents. These essential services – along with the high rate of return through fees – also represent a sound investment by the town. Given the numerous health benefits of physical activity, the hazards of being inactive are clear. Physical inactivity is a serious, nationwide problem. Its scope poses a public health challenge for reducing the national burden of unnecessary illness and premature death.

The department continues to increase productivity in assisting and receiving assistance from other departments with town work, scheduling and coordinating field use in Town and BOE properties, correcting contractor work at school properties, enhancing public spaces through re-design, tree work, or installing plantings, etc. We continue to improve and introduce programming opportunities for all populations in Town which is evident in the programming statistics and cost recovery systems. We have also been instrumental in assisting the co-sponsored youth groups with transitions to new youth sport guidelines and maintenance aspects when possible.

The Recreation and Parks department's role in providing opportunities for the public to engage in various physical activities through programming, special events, and park systems is critical for information and instruction. Our statistical reference page shows how we are doing and who we are reaching. Our intent is to further enhance our park systems and continue keeping up with programming trends. Ultimately, the offerings and ability to administer and facilitate opportunities for the public to recreate should be considered a priority in the health and well-being of our residents.

## **Goals and Strategies**

The Waterford Recreation and Park Commission is pleased to report on its successful completion of projects and goals for FY '16. Each year, the department works cooperatively with different volunteer groups in order to limit the required funding for completion of certain projects. The following is provided to help illustrate the various tasks accepted by the Recreation and Parks Commission and staff:

### ***Board of Education***

- Prepared all BOE properties for opening day, Field Days, special events, graduation, etc.
- Repaired and improved water retention basin at CLMS
- Repaired swales at Great Neck School and installed 40 new and appropriate plantings
- Continued assistance in reviewing and completing unfinished contracted work at WHS (plantings, rain gardens, tree repair/stake removal, etc.)
- Improved fertilization program and integrated pest/plant management plan
- Filled in CLMS infield #2 for additional turf room/area
- Painting and field layouts at ALL schools for sports and physical education
- Multiple seeding/aerating requirements for active and dormant seasons at all school play areas
- Improved throwing event areas and prepped entire site to host Track and Field ECC event
- Continued mowing, trimming, leaf removal, and regular daily maintenance
- Operation and supervision of large irrigation system throughout sport fields

### ***Town***

- Work in concert with Human Resources in filling open positions within the maintenance staff
- Beach operation review and management – buoys, newly acquired Bingham Beach property, regular season maintenance, parking tax issues, etc.
- Repaired Vets press box – new boards, paint
- Enhanced feeding plan (IPM) for turf areas at BOE properties and Town parks and athletic fields using Organics or bridge programs wherever possible.
- Dedrick Park, Leary baseball and Veteran's Field sod repairs.

- Vehicle and equipment improvements consistent with the Fleet Management Plan
- Save the River Save The Hills assistance at Oswegatchie River event
- Continued partnership with Senior Services on the operation and improvements of the Community Center
- Tree removal and stump grinding throughout Town properties
- Senior Citizen Supplemental Wood Program delivering 85+ loads of wood to homes annually
- Installed memorial bench at Kingfisher
- Installed new and removed old swing from Vets playground
- Finished last steps of the Jordan Mill bridge project
- Veterans War Park annual beautification project – brick walk repair, memorial addition
- Installed retaining wall behind Town Hall – plantings still under review for ramp and open island
- Regional cooperation and arrangements for use of specialty items (beach groomer, etc.)
- Repaired water line at Dedrick Park
- Re-finished and repaired Leary and Town Hall basketball courts
- Installed more efficient LED lighting for the Town Hall basketball courts
- Installed new LED lighting at the Community Center for better efficiency and lifespan
- Planning of trails and other improvements at the Barry Farm, Sportsmans Club, and others

### **Programming Notes:**

- The 2016 Harvest Festival had approximately 500 people attend until the rain arrived. Providing better weather conditions, the event would've hosted over 1,000 people. Assistance provided by WPD, Public Works, Waterford Fire Police, and Youth Services.
- This year's Youth Triathlon had over 250 participants with over 150 volunteers. It is a tremendously successful co-sponsored event with New London, Norwich, Ledyard and Waterford Recreation and Parks Departments as well as Camp Harkness. We were fortunate to attract volunteers from the Coast Guard Academy and Sub Base for a safe environment.
- Summer Job For Minors - The expansion of the Summer Job For Minors program has enabled the department to reach and provide more individuals with experience, responsibility, and life lessons. This past year we worked with 10 youth aged 14-17 and completed projects on 17 town properties for a total of 1,500 program hours
- Fishing Derby, Tree lightings, Pearl Harbor Day Road Race, Easter Egg Hunt, etc. all received great reviews as we continue to provide and promote community events
- Annually meeting or exceeding goals for program cost recovery rates
- Introduced twelve (12) new recreation and leisure programs – youth and adult cooking, cutting edge aerobic programs, etc. were introduced with great results.
- The WBP Concert Series drew overwhelming crowds this year. We were able to hold 12 concerts for a total of 10,619 people which averages 885 people at each concert. Tremendous support and rave reviews were countless. This summer's series grew by over 4,000 attendants.
- The R&P commission and Youth Sport Council has partnered with the Positive Coaching Alliance to bring educational seminars and training to our youth sport organization volunteers and participating families. The PCA provides updates and strategies for current topics, three (3) educational seminars annually, and access to web sites and forums. The Youth Sport Council will also be holding open gym nights, provide additional training content (one or two seminars annually), etc. in an effort to realize the potential of a positive youth sport environment in our community.

### **Planning/Development:**

- A workgroup of Town staff has been formed to address ADA improvements and accessibility on all Town properties. Identification of potential improvements, review of requirements and standards, and plan of implementation are being discussed.
- *New No Tobacco policy and signs* - The Recreation and Parks Commission has been coordinating a new "Tobacco Free Parks" policy with the assistance of Ledge Light Health District. This initiative is designed to increase awareness and help remove health risks and hazards at our parks. Signs have been placed at Town parks and play areas.
- Jordan Village/Civic Triangle/Post Road gateway grant – partnered with Planning Dept.
- Mago Point Park Demonstration Coastal Riparian Buffer/DEEP Grant – partnered with Planning Dept. and Niantic River Watershed Committee.
- Enhanced customer service and available information through R&P Facebook page and plans to install credit card capabilities and internet/web registration
- 2016 and beyond requested CIP projects:
  - WBP Causeway Bridge Geotechnical Study has been completed and funds have been appropriated
  - Basketball Court repairs – completed at Town Hall and Leary courts
  - WBP restrooms (2) – replacement plans are underway
  - Accessible (ADA) paths to Veterans bathroom with connection to playground landing – planning underway and funds appropriated
  - Bathroom construction at Stenger Farm Park
  - Tennis court repairs at QH School, Leary Park, and Waterford Beach Park – funds have been appropriated

### Future CNR Project Requests

- Veteran's softball field irrigation
- Leary Park athletic field irrigation
- Restroom construction at Stenger Farm Park
- Arnie Holmes park stone wall and other Rope Ferry Rd improvements
- Leary Park Emergency Access Road
- Coordination and assistance with projects and daily maintenance with the Eugene O'Neill Theater Expansion Project, Phase 1. (Cottages, site work, etc.)
- Continued partnership with the Gardiner Family Foundation for assistance and funding for the Children's Playground project at Civic Triangle Park – an accessible walkway and new equipment have been proposed and plans are in approval and bidding processes. - as well as awarding over 600 new helmets to Waterford youth from the Helmet Safety Program.
- Encourage and work with the Waterford Parks Foundation to become more active in fund raising efforts

**Respectfully Submitted,**

**Richard Ericson, Chairman**

**Recreation and Parks Commission**

**Maintenance**

**Total maintained acres:** 593.41 Town and 169.4 BOE

<b>Senior Wood Program:</b>	<b>FY '15</b>	<b>FY '16</b>
	58 Loads Cut	48 Loads Cut
	33 Sr. Households	28 Sr. Households

<b>Summer Job For Minors:</b>	12 employed	12 employed
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<b>Programs:</b>	<b>FY '15</b>	<b>FY '16</b>
<b>Programs Offered:</b>	124	128
<b>Enrollments:</b>	7,112	7,531
<b>Male</b>	2,987 (42%)	3,163 (42%)
<b>Female</b>	4,125 (58%)	4,368 (58%)
<b>Average Age</b>	28	28
<b>Resident Participants</b>	6,756 (95%)	7,154 (95%)
<b>Non-Resident Participants</b>	356 (5%)	377 (5%)
<b>Community Center Drop-In:</b>	approx. 61,994	approx. 62,240
<b>Fitness Room Participants:</b>	1952	2103
<b>Program Efficiency:</b>	128 Sections offered	132 Sections offered
	119 Administered	122 Administered
	93% Success Rate	92% Success Rate

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<b>Revenue:</b>	<b>FY '15</b>	<b>FY '16</b>
<b>Total Generated Revenue:</b>	\$190,779.84	\$201,885.34
	Projected: \$168,000	Projected: \$170,000
	Diff: +\$22,779.84(+ 13.5%)	Diff: +\$31,885.34 (+18.5%)

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<b>Facility Use:</b>	<b>FY '15</b>	<b>FY '16</b>
<b>Indoor Facility Use</b>	5,332.5 hours	4,606 hours
<b>-Community Use of Schools</b>		

<b>Outdoor Facility Use</b>	30,948 uses	31,212 uses
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<b>WBP Attendance</b>	32,249	38,490
<b>Resident:</b>	24,980	28,582
<b>Non-Resident:</b>	7,269	9,908

<b>WBP Picnics</b>	95	73
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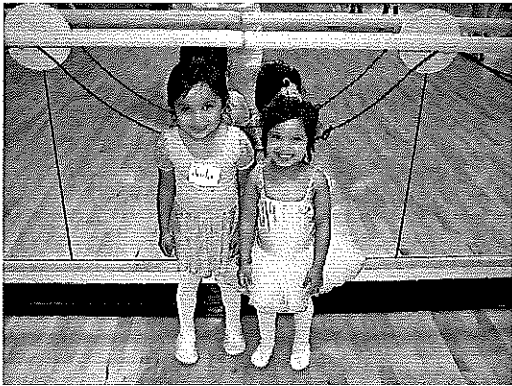
<b>WHS Pool Attendance</b>	5,276	5,485
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WHS Field Mtnc. & Irrigation



Annual Fishing Derby



Programs For All Ages



Town Hall Courts Resurfaced



Summer Jobs For Minors



Children's Playground



REGISTRAR OF VOTERS  
FISCAL YEAR 2016

The Registrars of Voters are responsible for the administration of the election process, the annual canvass and the maintenance of the town's voter database.

The annual canvass of electors was completed by the end of June 2016 (due to Presidential Primary) as required by law. An inactive list of voters was generated naming those voters who have not responded to the annual canvass.

The Registrars attended the annual conference as well as additional SOTS trainings and all necessary town meetings as well as most monthly county meetings held in Montville.

There is new legislation now requiring Registrars to become certified. The certification training must take place between July 2015 and July 2017 with the fee being \$1600.00 per Registrar. We have now completed 4 of the 8 required classes.

Online registration has become the most common method for voter registration. From July 1, 2015 –June 30, 2016, 655 voters were registered by online, mail or in person. The municipal election was held Nov. 3, 2015 with 38% turnout. The Presidential Primary was held April 26, 2016 with a 46% turnout.

Election Day Registration (EDR) on Nov.3, 2015 was held registering 22 voters.

The number of voters in Waterford is as follows:

**TOWN OF WATERFORD- VOTER REGISTRATION SUMMARY**  
**STATE DISTRICTS - ALL**

CON : 002 - SEN : 020 - ASY : 038 - STATUS : A - ENROLLMENT : ALL

DISTRICT	PRECINCT	DEMOCRATIC	REPUBLICAN	UNAFFILIATED	OTHER	TOTAL
001	00	902	588	1353	29	2872
002	00	970	597	1346	36	2949
003	00	1123	810	1531	30	3494
004	00	1083	796	1372	23	3274
TOTAL :		4078	2791	5602	118	12589

## **ANNUAL REPORT OF THE WATERFORD RETIREMENT COMMISSION FISCAL YEAR 2015– 2016**

Pursuant to Connecticut General Statutes and Waterford Code of Ordinances, the Waterford Retirement Commission oversees the Municipal Employees Retirement System (MERS), a cost-sharing, multiple employer, public employee retirement system as well as the Public Employee's Retirement System (PERS) a defined benefit plan.

MERS is considered to be a part of the State of Connecticut's financial reporting entity and is included in the State's financial report that may be obtained by writing to the State of Connecticut, Office of the State Comptroller, Municipal Employees' Retirement Fund, 55 Elm Street, Hartford, CT 06106.

Under the MERS, any local government authority in the State of Connecticut, including towns, cities, boroughs, regional school districts, housing authorities or other special districts may elect to participate for one or more of its departments, including elective officers. Teachers are covered under the Connecticut State Teachers' Retirement System and therefore not eligible for MERS.

Plan provisions are set by Connecticut General Statutes. MERS provides for retirement benefits, as well as death and disability benefits. Membership is mandatory for all regular full time employees of participating departments except Police and Fire hired after age 60. A member is vested after 5 years of continuous active service when the member is actively working and contributing to the MERS. Any employee who terminated prior to 10/1/2001 must have 10 continuous years of service or 15 total years of active service to be vested. Members reaching normal retirement; age 55 with 5 years of service or 15 years of non-continuous active service OR any age if they have a minimum of 25 years of total service, are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to:

For members not covered by Social Security: 2% of average final compensation times years of service. For members covered by Social Security and under age 62 and not in receipt of a Social Security Disability Award (SSDA): 2% of average final compensation times years of service.

For members covered by Social Security and age 62 or in receipt of a SSDA, if earlier: 1-1/2% of the average final compensation not in excess of the year's breakpoint plus 2% of average final compensation in excess of the year's breakpoint, times years of service.

Retirees are eligible for annual cost of living adjustments payable on the July 1<sup>st</sup> following their retirement date and each July 1<sup>st</sup> thereafter. The adjustment is 60% of the annual increase in CPI-W up to 6%, plus 75% of the annual increase in CPI-W above 6%. The minimum annual COLA is 2.5% and the maximum is 6%. For disability retirements: Benefits are adjusted each July 1 based upon the performance of the fund's assets. The minimum annual COLA is 3%; the maximum is 5%.

Retirement trust funds can be invested in various investment pools maintained by the State of Connecticut. Investments in the pooled funds are valued at cost. No investments in any organization represent 5% or more of net assets available for benefits at June 30, 2015.

The Public Employee Retirement System (PERS) is a single-employer defined benefit pension plan (The Plan). The PERS was established and is administered by the Town. The Plan covers employees who retired or terminated in a vested status prior to MERS participation. There are no contributions required from the members. The Town is required to contribute the amounts necessary to finance the benefits for the participants in this plan. The PERS is considered to be part of the Town of Waterford's financial reporting entity and is included in the Town's financial reports as the Pension Trust Fund.

The PERS Plan provides retirement, disability and death benefits to plan members and their beneficiaries. The Plan is closed to new members. All eligible full-time employees must enroll in the MERS plan.

Under PERS, members who retired at normal retirement date (age 62 and 15 years of service) receive benefits equal to 1.5% of final average earnings (the average of the highest 5 years within the last 10 years) per year of service, limited to 30 years. Members who retired at service retirement date (age 50 and 25 years of service) receive benefits equal to 2% of final average earnings per year of service, limited to 30 years, until age 62. Members retired at early retirement date (age 57 and 15 years of service) could elect to receive benefits accrued to that date, reduced by .4167% for each month prior to normal retirement date, or to defer benefits until normal retirement date with no reduction. Benefit provisions are established by, and can be amended by, the RTM.

Plan membership consisted of the following at July 1, 2015, the date of the latest actuarial valuation:

Retirees, disabled and beneficiaries	
Currently receiving benefits	16
Terminated employees entitled to benefits	
But not yet receiving them	<u>1</u>
TOTAL	<u>17</u>

There are no active employees in the PERS Plan. The PERS has an unfunded pension liability of \$548,310 that will be amortized over an eleven-year period that began July 1, 2011. Scheduled employer contributions for fiscal year ended June 30, 2016 of 83,867 were paid as required by the actuarial analysis. If it is determined that there are any excess assets in the Plan, they may be used to fund past service costs for employees who transferred to MERS.

The Town of Waterford Pension Plan's financial statements are prepared using the accrual basis of accounting. Employer contributions are recognized as revenues in the period the contributions are due. Benefits and refunds are recognized when due and payable in accordance with the terms of the Plan.

In compliance with GASB Statement 45 requirements, the July 1, 2014 Actuarial Valuation disclosed the net cost of post-employment healthcare as \$11,660,300. The Town recognizes the cost of post-employment healthcare in the year the employee services are received, reports the accumulated liability from prior years and provides information useful in assessing demands on the Town's future cash flow. Recognition of the liability accumulated from prior years will be phased in over 24 years, commencing with the 2006 liability.

Although the Town funds this cost annually on a pay-as-you-go basis, Governmental Accounting Standards Board (GASB) Statement 45 now requires that municipalities recognize it as an actuarial accrued liability inclusive of implicit rate subsidies. The statement does not require that the Town fund the liability, only that it discloses the liability on the Town's financial statements. However, beginning with fiscal year 2016, GASB 74 and GASB 75 require that the Town report the liability on the face of their financial statements rather than in a note to their financial statements. If the Town did not fund the liability then each year the liability would increase and possibly have an adverse effect on such things as the Town's bond rating. By establishing and funding a trust, the Town reduces the unfunded liability. A trust fund was approved by the RTM on December 1, 2014. The Retirement Commission has appointed FIA as the Investment Advisor and Wells Fargo as trustee/custodian of the funds. The trust is expected to be fully set up by February 2017. A request to fund in the amount of \$1,160,000 was approved by the RTM for FY16 and FY17.

Respectfully submitted,



John Sheehan, Chairman  
Waterford Retirement Commission





## Waterford Senior Services Department Annual Report for Fiscal Year 2016

In fiscal year 2016, more than One thousand nine hundred (1,918) individuals ranging in age from 42 to 100 interacted at least once with the Senior Services Department. These people enrolled in or attended a program, trip, or event; met with staff; or contacted the department for information and referral purposes. The department has continued its commitment to provide an extensive variety of services and programs ranging from providing individualized assistance with Medicare to enrichment classes such as learning to draw.

Fitness and exercise classes drew the largest number of participants with 10,133 visits to classes. That figure does not include drop in fitness center visits, which sees a significant number of older adults every day. Leisure and social activities such as cards, games, and duplicate bridge following closely behind. Luncheons, café visits, and enrichment programs such as quilting and volunteer activities continued to maintain a dedicated following of older residents.

This year older Waterford residents made more requests for essential services such as; transportation, Choices counseling, and financial help programs than in any of the past eight years. The fastest growing request is for assistance in understanding and enrolling in Medicare. Over thirty (30) Individuals contemplating retirement met with us to learn more about their options for Medicare coverage. Adult children of seniors living in Waterford continue to contact the department for referrals and resources such as; care giving, dementia care, home care, assisted living, long-term care, and Medicaid for their parents.

### I. Services

The chart below represents both the number of individuals who applied for financial assistance programs and the corresponding total value of those programs for the applicants.

Renter Rebate Applications	120	\$55,894
Energy Assistance-36% of all certified TVCCA applications for Waterford Residents were taken at the Senior Services Department.	164	>\$100,000
Project Warm Up	1	\$175
Medicare Savings Plan Applications/Redeterminations	92	\$115,809
Low Income Subsidy Program	92	\$368,000
SNAP Applications/Re-determinations	53	\$16-\$200/month

The Department met with ninety-two (92) individuals who completed applications or redeterminations for the State of CT's Medicare Savings Program (MSP), a program that allows the State of CT to cover the cost of the applicant's Medicare Part B premium. MSP clients enjoy an annual income spike of at least \$1,259 in their annual social security earnings and also benefit from being automatically enrolled into the Federal Low Income Subsidy program (LIS), which reduces the cost of prescription drugs and premiums. The estimated annual savings for an individual who receives "extra help" through the Low Income Savings program is over \$4,000 per year.

From for a couple new to Medicare talking about Choices Counseling at Senior Services.....

"You are totally amazing- getting us through this *horrid* process. You certainly went the extra mile for us."

The complexity of the Medicare program with its ever-increasing options from which beneficiaries must choose has made navigating the Medicare program increasingly difficult. To simplify this process, Senior Services staff met with one hundred and fifteen (115) older residents during the Medicare Open Enrollment period, which is the most in any single year with the exception of 2006 (the year the

Medicare Rx program began).

Senior Services continues to provide information, referral, and assistance to more people and for more programs in nearly every successive year. In fiscal year 2016, staff spent seven hundred and seventy (770) hours of direct contact with Waterford residents to address questions and concerns on topics from Medicare to energy assistance programs to elder care. This figure represents a 10% increase over last year. The majority of all these appointments are held at the Community Center, but in order to accommodate homebound residents, staff also conducted forty-six (46) home visits.

Referrals to the department come from: the Waterford Police Department, Fire, and other departments, the 2-1-1 Information Line, visiting nurse agencies, as well as health care providers, businesses and neighbors. Guidance for dealing with hoarding, self-neglect, financial and emotional abuse, memory impairment, mental illness, independent activities of daily living, and caregiver exhaustion are typical requests. Maintaining working relationships with the Visiting Nurse Association of Southeastern CT, State of CT Elder Protective Services, Mobile Outreach, CT Community Care, physician offices, Senior Resources, United Community and Family Services and homecare providers allows us to connect clients to the proper provider for immediate intervention or assistance.

*My Dear Waterford Senior Citizens Friends,*

*There aren't words enough to thank you for your concern and help on Wednesday. I truly want to thank all of you for your kindness and help.*

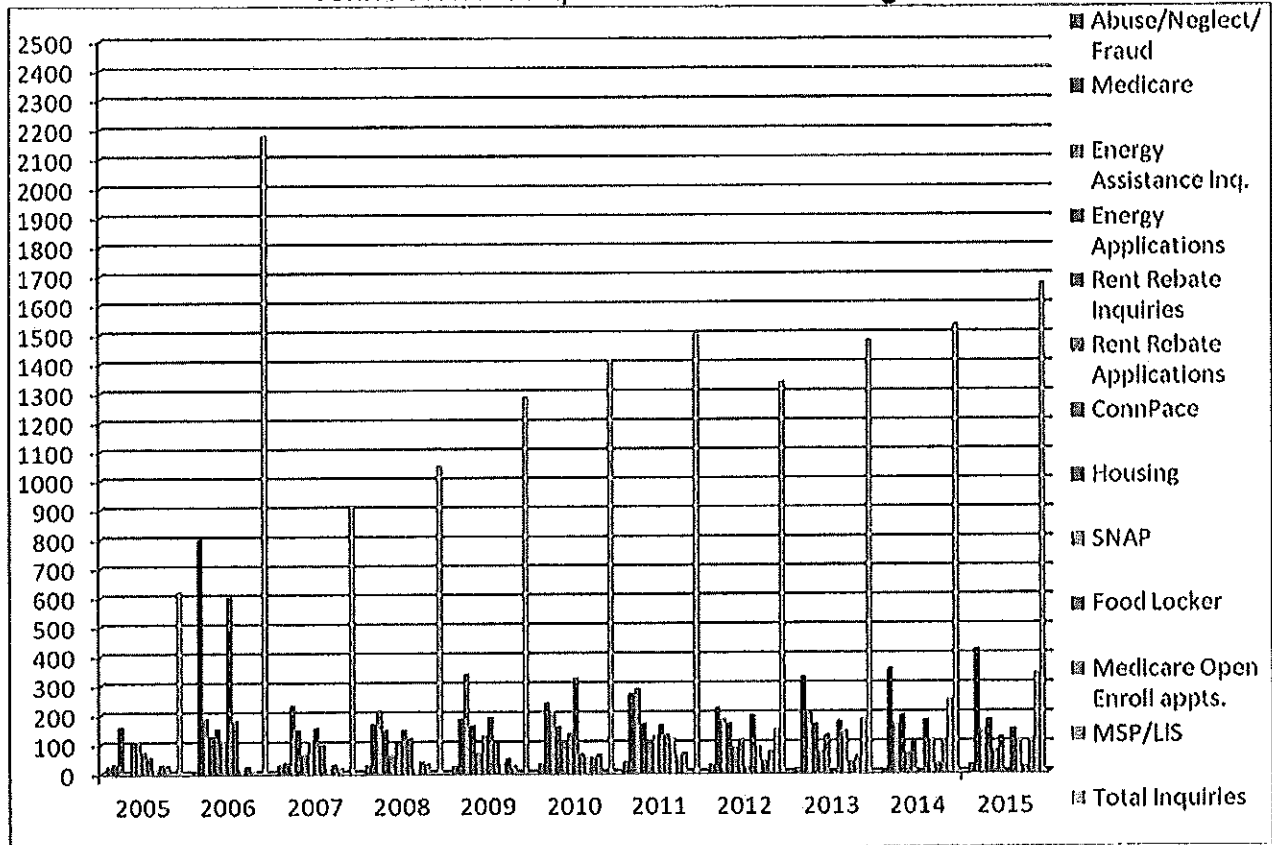
*No one could do more for me and I want you to know how grateful I am to all of you.*

*God Bless,*

*Marie*

The chart on the following page provides a twelve-year comparison of the number of inquiries made to Senior Services per program. The programs represented are a sampling and do not reflect all of the topics for which inquiries are made.

### Senior Services Inquiries for Assistance Programs



	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Abuse/Neglect/ Fraud	22	6	27	25	21	29	34	26	13	10	24	40
Medicare	31	796	35	167	183	234	266	218	322	349	415	424
Energy Assistance Inq.	157	184	228	212	333	208	283	180	199	162	143	166
Energy Applications		125	145	144	160	155	165	165	162	189	176	164
Rent Rebate Inquiries	107	149	63	60	67	105	101	83	71	64	73	43
Rent Rebate Applications	109	108	108	100	125	132	123	112	125	98	118	120
Conn Pace	71	596	152	144	186	319	160	17	4	0	0	0
Housing	52	177	94	117	103	63	128	193	172	174	145	163
SNAP	15	7	15	15	33	50	115	85	139	107	109	105
Food Locker	27	20	28	35	47	51	56	38	32	27	21	25
Medicare Open Enroll Appts.	25	9	16	30	24	60	66	71	55	105	111	115
MSP/LIS								145	180	243	335	361
Total Inquiries	616	2177	911	1049	1282	1406	1497	1333	1474	1528	1670	1726

## II. Case Management

Every year the Department encounters several older residents who require detailed and time-consuming case management services. These older residents either have no family or problems within the family are placing the elder at risk. These individuals are referred to us either by a neighbor, physician, or another town department. In some of these cases, we make referrals to Protective Services for the Elderly to resolve serious issues. In many other cases, senior residents meet with the director or assistant director to apply for assistance programs and services. With a few meetings we can apply for the Home care for Elders Program, SNAP (food stamps), Medicare Savings Program, energy assistance, encourage participation in programs at the center to decrease isolation and make appropriate referrals to other agencies for services.

### *Senior Services,*

*Thank you for all that you do,  
fielding endless questions and  
phone calls. Your patience and  
understanding during our  
family's tough time is  
unmatched.*

## III. Recreational and Social Programs

The chart below provides actual attendance figures for all programs offered at Senior Services since fiscal year 2011. The programs are divided into general categories for ease of comparison. In FY' 16 program attendance increased in nearly every category with the exception of Meals on Wheels; **2,500** fewer meals were delivered in 2016 than 2015.

Program Name	FY 11	FY 12	FY 13	FY 14	FY 15	FY 16
<b>Fitness</b>						
Blaze a Trail						235
Fitness is Ageless/Get up and Go	799	290	0	0	0	0
Flexibility and Balance	632	610	507	503	575	625
Functional Fitness				166	202	0
Healthy Stretch		304	543	463	356	507
Hearty Moves	1703	2178	2000	2200	1853	1898
Hiking	68	95	81	93	37	65
L+M Fitness Program		650	0	0	0	0
Matter of Balance	128	0	0	49	40	0
Pace	473	610	699	589	475	555
Pickle Ball		139	101	208	365	845
Qi Gong					13	102
Strength Training I, II, III	3673	3929	3968	4094	3567	3949
Tai Chi	633	494	382	402	165	250
Tap Dance	203	151	110	59	24	0
Trial Fitness Class Sessions			49	64	59	55
Yoga	447	619	360	364	420	581
Yoga (Chair)	365	428	332	344	242	394
Zumba Gold/Interval Fitness		143	258	175	200	72
<b>Enrichment Programs</b>						
Art Show	11	47	0	22	9	7
ART CLASS						112
Senior Singers	489	687	522	377	318	224
West African Drumming				144	71	23

Computer Classes	0	70	122	189	165	118
COMPUTER ONE ON ONE INSTRUCTION						39
Crafts/Coloring Group	37	54	79	54	20	107
Brain Flex	187	202	133	197	157	218
Creative Writing	163	183	160	117	93	138
Quilting	528	640	432	584	549	625
Wreath Making	9	18	25	21	24	30
Special Enrichment Programs	106	188	342	232	188	205
Ukulele					96	111
Volunteer Work shifts			982	1170	1249	1267
Volunteer Newsletter Assembly	105	77	93	100	88	77
Intergenerational Programs	102	134	127	84	83	10
Trips	497	326	368	337	292	316
Cruise Trip Informational Sessions	7	8	10	10	0	0
Get Out of the House Group	233	217	237	202	171	174
WSS	277	380	176	107	0	0
Evening Lecture Series	38	155	72	96	155	167
Triad Programs	155	47	86	0	234	0
<b>Games and Cards</b>						
Bingo	942	1024	1093	992	1098	1084
Canasta	184	306	400	322	494	426
Casual Bridge	768	938	883	1028	502	555
Cribbage	194	174	126	156	310	404
Duplicate Bridge (Monday)	1607	1548	1603	1638	1541	1121
Duplicate Bridge (Friday)	576	596	564	552	352	516
Pinochle Games	1412	1396	1968	2040	1960	1440
Ping Pong					98	51
Pitch I,II,III,IV	1176	1444	1421	985	1295	1028
Mah Jongg	123	121	4	0	0	10
Billiards	350	450	412	294	315	380
<b>Meals</b>						
Lunch and Learn	0	60	0	0	0	0
TVCCA Meals on Wheels* funding cuts	13,341	10,528	11,243	10,562	11,968	9,400
TVCCA Community Café Meals	3,132	2,343	1,811	2,019	1,716	1,904
Lobby Café		1,439	2,053	2933	3,159	3,941
Soups/Sandwiches	408	859	240	280	407	480
Special Meals	1170	959	1008	1014	922	940
ARC Cart/ Project Genesis				349	548	498
<b>Human Services</b>						
AARP Income Tax appointments			228	425	515	420
Benefit Check Up	14	7	0	4	3	4
Charitable Baskets/Outreach	8	23	22	71	15	8
Energy Assistance Applications	165	165	162	189	176	165
Home Visits	21	27	41	60	65	46
<b>IND.SOC. SERVICE</b>						
APPTS/MEDICARE OPEN ENROLLMENT/SNAP etc.	411	338	426	510	609	673
Living Will and Probate	51	26	52	23	35	27
Reach out -Twin Haven/Jordan	89	0	0	0	17	0

## Brook

Rent Rebate Applications	123	111	125	98	118	120
<b>Health and Wellness</b>						
Alzheimer's Support	42	36	36	37	32	76
Blood Pressure Clinic	1199	900	654	520	557	517
Flu Shot/ Memory Screening	488	252	182	156	180	203
House numbers/smoke detectors		88	32	38	35	0
Low Vision Program	0	0	24	0	0	0
Nurse Wellness Clinic		63	61	74	59	62
Put Pain In Its Place					17	0
ADA Training Program						20
<b>Transportation</b>						
Minibus Fares	10094	10513	9071	8873	9001	9132
Grant Transportation Fares	294	289	442	658	838	756
Grant Caregiver Miles	428	337	386	396	241	221
Total Visits All Programs	<b>50878</b>	<b>51433</b>	<b>50129</b>	<b>51112</b>	<b>51753</b>	<b>50729</b>

## IV. Meals

The number of Meals on Wheels delivered to homebound residents decreased dramatically in 2016 due primarily to funding issues with TVCCA. On May 2, 2016 TVCCA eliminated delivery of some evening and weekend meals and closed the program to new clients. No restraints were placed on the Community Café program and those visits increased by 11.5%. Other lunch options also increased this year over last.

The lobby café draws regular visitors who meet to discuss politics, sports, and other topics while enjoying a cup of coffee and a muffin. On Wednesdays these visitors are served by ARC students who are learning customer service and cashier skills. The students sell baked goods that are prepared at the ARC bakery and make coffee to order. All of these meal programs provide opportunities for the socialization and interaction that is essential to overall health.

## V. Transportation

The Senior Services transportation program is provided for medical appointments as well as recreational, nutritional, and wellness programs, helping residents maintain their independence and remain at home. The majority of rides are provided for medical appointments or for programs at the Community Center. The transportation service helps alleviate the burden to adult children, friends, and neighbors who often had to take time off from work to provide transportation to physician appointments, shopping, banking, as well as recurring physical therapy and dialysis treatments for their loved one. In FY'16, one hundred and seventy-five (175) unduplicated individuals, 65% of whom have a physical disability that precludes them from driving, used the service.

For the tenth consecutive year, towns in Southeastern CT have collaborated on, submitted, and been awarded a grant application from CT DOT to provide medical transportation at times and in areas beyond the scope of the towns' regular transportation services. Bozrah, East Lyme, Griswold, Groton, New London, Waterford, Ledyard, Lisbon, N. Stonington, and

Stonington applied for funding in FY'16 and were awarded \$301,693 to run the program in FY'17. Passengers are encouraged to use the mileage reimbursement portion of the grant, which reimburses caregivers who transport elderly and/or disabled friends or family members to medical appointments. The Eastern CT Transportation Consortium brokers the rides, processes the mileage reimbursement program, and bills the Town of Groton, which handles the finances.

## VI. Volunteers

Seventy-two (72) volunteers made over one thousand three hundred and forty-four (1,344) visits to the center to run card groups, creative writing, Bingo, and quilting. Their efforts keep numerous programs running in the center at no cost to the seniors or the Town. Volunteers also work at the Community Center's reception desk greeting visitors and answering general questions, run the morning café program, assist at flu clinics, special events, process the department's newsletter for mailing, and generously step-in to assist in other areas when needed. The Community Café and Meals on Wheels programs continue to utilize volunteers who serve, wash dishes, and clean up from the noon meal, help package the Meals on Wheels, and assist with preparing and serving the special meals offered at the center.

## VII. Grants, Donations, and Fundraising

To expand programs and services, the Department worked independently and collaboratively with other departments and agencies to obtain funding from outside sources.

### Grant Programs Applied for in FY '2016

		Amount of Grant Request in 2016	Amount Awarded for 2017
State of CT Matching Grant Program for Elderly and Disabled (Medical Transportation) Directors in East Lyme, Groton, and Waterford handle the entire application and payment process with the assistance of ECTC.	Collaborative grant application with Bozrah, East Lyme, Griswold, Groton, New London, Ledyard, Lisbon, North Stonington and Stonington,	\$301,693	\$301,693
Waterford Education Fund Grant	N/A- Application date changed by foundation.	N/A	N/A
5310 a Grant from CT DOT	Application was submitted in 2015 and was awarded in FY '17.	0	\$49,600
Title III Funding through Senior Resources	Open Door Program for individuals with memory loss.	\$31,346	\$13,389
<b>Total</b>			<b>\$ 364,682</b>

This past year the Department sought resources to fund a program for individuals with early to moderate dementia who live in Waterford and East Lyme. Encouraged by staff at Senior Resources, the local area on aging agency, the Department applied for Title III Federal funding. We created the Open Doors program to be run by a facilitator with the support of volunteers which would meet twice weekly for five hours a day. Through activities, brain

games, and group interaction, this program was designed to engage participants, reduce social isolation, and provide caregivers with time to pursue their own needs and interests. The Department was awarded approximately 40% of the initial funding request, which covers a salary for the facilitator but little else. This reduced funding spurred additional fund raising activities to augment the program. The Town of East Lyme has committed \$1,000 to support Open Doors and we continue to make applications for additional funds through local bank foundations and other grants. Currently, twelve (12) individuals are enrolled in the program, which started in mid-October.

In addition to revenue generated through grants, Senior Services conducted limited fundraising activities. Through the efforts of the Historic Tile Mural Ad Hoc Committee and the Senior Services staff \$8,632 was raised from tiles sales for the Community Center tile mural wall in FY'16. The hand sculpted and painted tiles will combine to create a mural that illustrates the history, nature, and culture of Waterford. Funds generated through tile sales are donor designated to support the Senior Services Endowment Fund or Phase II of the Community Playground Fund.

The annual appeal for donations sent to passengers who use the transportation service yielded \$ 2,980 this past year. These funds are used to offset the cost of fuel for the transportation program. Seniors who use this service continually express their gratitude to the town and the department in notes and letters sent along with their donations.

### **VIII. Community Collaboration**

Collaborative efforts of the Department with local non-profit agencies allowed us to expand programs without increasing the budget. Those partnerships include:

- Annual Memory Screening Day with UCONN School of Nursing students in partnership with the Alzheimer Foundation of America.
- Monthly Nurse Managed Wellness Clinics with the Visiting Nurse Association of Southeastern CT.
- Trips, programs, and shared resources with local area senior center directors.
- Intergenerational programs with Waterford High School students.
- Programs and support groups in conjunction with the Alzheimer's Association.
- ARC of New London County-Developmentally Disabled individuals sell coffee and their baked goods at the Community Café in the Community Center.

### **IX. Fair Housing and ADA Activities**

- The duties and responsibilities of the ADA Coordinator, the Title VI Coordinator, and Fair Housing Officer for the Town of Waterford fall under the purview of the Senior Services Department. The Senior Center Director serves in all of these capacities. In FY '16, the main focus of inclusiveness and accessibility was to improve access to individuals of all abilities for all government services and programs. Toward that end First Selectman, Dan Steward, approved the establishment of an ADA workgroup. The group, comprised of several department heads and staff members, worked to establish a comprehensive plan for making all buildings, parks, and fields as well as programs, services, and activities readily accessible. Using the survey results from the ADA Field Based Training Day held in September of 2015 and prior surveys of other buildings, parks, and recreational areas, the workgroup focused on planning for improvements to entrances, pathways, toilet rooms, etc. and increasing access to Waterford Beach. Those projects



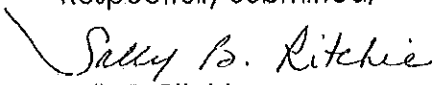
were included in a multi-phase capital improvement plan request for 2017-2021. Additionally, new exterior signage was installed at Town Hall and personal listening devices were integrated into the sound systems at the Waterford Public Library and the Community Center.

#### **X. Long Range Goals**

To maintain the excellent reputation the Department has earned over the past twenty years, the Senior Citizens Commission and the Senior Services Department must continue to focus its attention on the following critical areas.

- Preparing for 35 % of the Town of Waterford's population to be age 60 and older within the next five (5) years. This population shift will escalate the demand for direct services and further strain the department, which is already over burdened.
- Maintaining a fully staffed and appropriately trained department that is able to continue its mission to serve as the single point of access for linking older Waterford residents to appropriate programs and services.
- Providing supportive services for individuals unable to meet their daily living expenses.
- Offering age-appropriate programming related to fitness and wellness, as well as life enrichment programs that maximize independence, promote wellness, and maintain an exceptional quality of life for Waterford's oldest residents.

Respectfully Submitted,



Sally B. Ritchie  
Senior Services Director

November 4, 2016

Town of Waterford Shellfish Commission  
Annual Report –2016 Recreational Shell Fishing Season

This season the Waterford Shellfish Commission maintained Areas A, C and G. Recreational shell fishing permits were sold at the Town Hall, Hillyer's Bait and Tackle and Riverside Grocery throughout the recreational shell fishing season. Permits were sold on a daily, weekly, monthly and seasonal rate to adapt to the needs of the public. Permit fees are structured to accommodate senior citizens, residents and non-residents of the Town of Waterford. Permits are available for purchase throughout the year without restrictions and are good for one year from the date of purchase. This year the Waterford Shellfish Commission increased the prices of some of the permits as there has not been an increase in fees in many years. We continue to maintain and oversee two commercial shell fishing leases in the Waterford waters.

This season the Commission purchased and distributed eighty bags of certified littleneck and top neck clams for a total of approximately sixteen thousand clams for re-stock in the recreational shell fishing areas. The Commission will continue to restock during the upcoming season to replenish hard shell clams for those individuals who enjoy recreational shell fishing in the Waterford waters. The Commission did not seed oysters during this season as it now has a natural set of oysters growing in the Pleasure Beach and Millstone Point areas thanks to the Commission's efforts to repopulate and restore oysters to this area. It is a future goal to re-stock the oysters as they become available and the conditions allow. Unfortunately the last set of oysters did not survive the winter months as the areas were exposed to ice but the Commission will continue its efforts to grow and restock them.

The Commission continues to patrol Jordan Cove utilizing the Wardens of WELSCO (Waterford/East Lyme Shellfish Commission) as well as the services of the members of the Waterford Shellfish Commission.

Permit sales were steady during the 2016 season due to very few closures of the recreational shell fish areas because of lack of rain. All samples continue to be delivered to the lab in Milford, CT at the expense of the Commission and waters cannot be re-opened for recreational shell fishing until satisfactory results are returned. The regulations state that after one inch of rainfall the areas are closed until water samples are taken on the fifth day following the rainfall and lab results are received on the eighth day. After two inches of rain the recreational shell fishing areas must close for five days after which time the meat and water samples must be delivered to the lab for testing; this process takes eight to ten days on average.

#### Future Goals

The Waterford Shellfish Commission will continue to restock certified little neck and top neck clams and will continue to meet and monitor the opening and closing of the recreational shell fishing areas and monitor the growth of the re-stock seeded oysters. The Commission will continue to lease bottom land to commercial harvesters and will remain active in participating in meetings with local and State Shell fishing Commissions to maintain and enhance the effectiveness of the shell fishing programs throughout the State.

Respectfully Submitted by:

Douglas Lawson,  
Chairman of the Waterford Shellfish Commission.



## **Waterford Utility Commission 2016 Annual Report**

### **Introduction**

The Waterford Utility Commission is established under Town Charter 4.1 with power and duties prescribed by Special Act No. 172 of 1963 and by Chapter 103 of the Connecticut General Statutes. The duties, composition, management, and other obligations and responsibilities of the Commission are further established under Chapter 2.84 of the Town of Waterford Code of Ordinances. The Representative Town Meeting (RTM) appoints the Utility Commissions' members to four (4) year terms. The Commission consists of five (5) dedicated volunteer residents of the Town with appropriate technical, managerial, financial, and scientific backgrounds in the public and private sector. The Commission is the water pollution control authority for the Town in accordance with the provisions of Section 7-246 of the Connecticut General Statutes Annotated, as amended, and Connecticut General Statutes pertaining to municipal utilities.

The Commission is responsible for the development and implementation of immediate, short, and long-term plans to, among other goals, protect the environment from pollution and wisely utilize the underground and surface water resources for the enjoyment of present and future generations. It implements these plans and develops the goals by designing, constructing, establishing policy, maintaining sewers, residential grinder pumps, and major collection pumping stations.

The Commission also has a long-term commitment to the provision of a safe and reliable water supply and distribution infrastructure. This involvement includes, but is not limited to, the acquisition of water bearing property, the development of such water sources, the acquisition or securing of alternative sources, designing, constructing, maintaining, and rehabilitating water mains, water booster pump stations, elevated water storage tanks, hydrants and other infrastructure necessary and indispensable to maintain a safe, protected, and reliable drinking water supply. It also includes the necessity to provide redundancy to our supply system.

This year we will continue the implementation of the comprehensive rehabilitation and retrofitting program for our wastewater infrastructure, following the 15-year capital

improvements plan was developed nine years ago, and intended to insure that this infrastructure serves future generations. The Utility Commission, together with our engineering consultant, and the Director of Finance revises this plan on a continuous basis.

### **Operational Staffing**

The Commission employs a staff of 14 dedicated professionals that specialize in the various activities and skills necessary to implement and conduct the Utility Commission's duties and responsibilities. The staff is responsible for administration, compliance with regulatory issues, survey and data acquisition, construction inspection and wastewater infrastructure maintenance.

The administrative [and clerical] functions include the billing and collection of: all water and sewers assessments, sewer use charges and liens; comply with regulatory mandates, statutes, and ordinances; personnel and staffing related issues; and maintaining a database and records of our infrastructure. The clerical staff is the "customer quality service" front of our department.

The survey division tasks and activities include, developing and conducting some of the work and data gathering procedures necessary for land and easements acquisition, and some of the field work necessary to develop and produce topographic and other maps required for the planning, design, and implementation of projects, and the maintenance of records and map files, including our geographical information system (GIS). The survey division also provides support to all other Town departments requiring these services. This past year we continued the updating of all the land records maps. At this time, besides regular surveying, CBYD, and other field related duties, the remaining surveying division employee is assisting with the data collection and QC for billing purposes. He is also assisting with the inspection of secondary meters.

The construction inspector is responsible for the field inspection and cost control of all Town sponsored (or privately constructed with the intention of becoming public once completed) water and sewer facilities under construction to ensure compliance with technical standards, drawings and specifications, and contract documents. Depending on the workload, the construction inspector provides inspection and quality control services for DPW projects, as needed.

The wastewater infrastructure maintenance staff is the group responsible for the reliable and efficient operation of approximately 145 miles of sewers and force mains, twenty-eight (28) wastewater pump stations, over 3,500 manholes, and about 130 residential grinder pumps. This highly technical, knowledgeable, and dedicated group is available 24/7 to address any problem or any customer related issue that may occur. Besides their normal responsibilities, this group has been instrumental in providing data

and assisting our consultant in identifying the needs and weaknesses of our wastewater infrastructure during the development and updating of a comprehensive rehab and retrofitting plan.

The Utility Commission is represented at the Information Technology Committee, the Emergency Management Committee, the Communications Committee, the Water Utilities Coordinating Committee (WUCC), and the Municipal Complex Phase II Improvements Building Committee. We are also working together with the City of New London and the Town of East Lyme in developing a plan to address the issues detailed on the Draft Order from CTDEP to our communities related to the Piacenti Wastewater Treatment Facility (WWTF). Furthermore, we are also working with both communities on providing accommodations for wastewater discharges originating from some of the beach communities in the Town of Old Lyme to discharge into the New London WWTF.

All employees are part of a fully integrated Utility Commission team working on the daily operational basis under the direction of the Assistant Director, and under the general direction of the Chief Engineer as the department head.

### **Planning, Design and Construction**

#### **2016 Planning Activities**

- Continuous Implementation of the Capital Improvements Program – this entails the continuous revision and updating of the water and wastewater capital improvements program to reflect the needs of our community and to pursue the goals and responsibilities of the Utility Commission.
- We also continue with the investigation of I/I sources, the planning of necessary improvements and funding strategies for the remaining pump stations, and the recommended implementation of flow monitoring devices at those areas in Town where wastewater flows from Waterford to New London and New London to Waterford. The utilization of the CCTV equipment for the inspection and evaluation of our sewers is providing valuable information on the condition of our sewers and the areas that need to be prioritized for I/I control and continuous maintenance. To that effect, and in order to accelerate the program, the Utility Commission is pursuing for the construction of a temporary grit storage facility at the old landfill. This facility has already been permitted by the CTDEEP, the Waterford Planning Commission, and the Waterford Conservation Commission. This will be a unique [first] type of local facility in the State of Connecticut.
- On the water side, we are planning for the replacement of water pipes at the Pleasure Beach area. This program was initiated about nine years ago. Due to the

poor quality of the pipe used at the area a significant number pipe failures have been identified through the years. In order to have a reliable water system at the area, a program intended for the replacement of pipes was developed about eight years ago. The design phase is completed; however, due to limited funding and lower priority of this project, funding has not been aggressively pursued. In order to keep this need. A funding request of \$175,000 and \$400,000 for FY18 and FY19, respectively, was included on the FY16 CIP; however, such request will be moved to future years during the CIP process.

Due to the limited availability of funding, the decommissioning of the Bartlett Corner's drinking water PS has been placed on a lower priority. We will continue working with the Planning Department (input from the Finance Department will be requested as the project develops) to implement the decommissioning plan and infrastructure disposal.

The Fargo Road water tank was inspected by Lenard Engineering and its rehab (minor structural work, and the coating of the tank) is in the planning/design stages. Funding of \$400,000 was requested under FY 16 CIP for this work. Although not approved on the FY16 CIP, it will be requested again on FY18 CIP.

- The planning for the replacement of a roof section at the UC maintenance building was initiated. Funding in the amount of \$45,000 was approved under the FY17 CIP.

### **2016 Design Activities**

- **Water**

#### **Comprehensive Water System Improvement Program and FY16 Year Budget Estimate**

1. The Utility Commission staff, together with Lenard Engineering, reviewed the town's current water system improvements and requirements; together with our future needs in effort to develop a comprehensive improvement program and budget estimate. The scope of this project consists of the review and inspection of all town water system assets including water storage tanks, pump stations and piping
2. Lenard Engineering assisted the Town in conversations with the CT Department of Health (Drinking Water Section) regarding the retention of our classification as a public water system. Our argument regarding the reasons that Waterford should keep its PWSID# was accepted by the State Dept. Of Health and memorialized in a Memorandum of Understanding (MOU). We are now proceeding with the commitments specified in such MOU. Such commitments and

activities include the implementation of a leak detection program to minimize unaccounted water. In coordination with DPW, areas intended to be paved or rehabilitated will be given priority regarding the leak detection program.

- **Wastewater**

**Sewer System Rehabilitation Program**

The Utility Commission developed [and updated as necessary] an ambitious and aggressive plan to retrofit and rehabilitate our wastewater infrastructure. The areas to be addressed are: retrofitting and rehabilitation of our pumping stations. The construction and integration of a new SCADA system, minimize the inflow and infiltration of groundwater and storm water into our wastewater collection system, and prepare the department to be able to meet the requirements of the upcoming CMOM program requirements.

To date, we have conducted evaluations within the Pleasure Beach and other areas, we have inspected over 30,000 linear feet of sewer main via closed circuit video. We have performed house to house inspections within the sewer shed and conducted smoke testing to locate improper connections to the sewer system.

With our CCTV equipment, this program is being performed and controlled as the needs and priorities arrive. The construction for a grit disposal station is an integral component on the success of this program

These past years we conducted preliminary studies at that sewer area contributing flow to the Harvey Ave. Pump station. It is the purpose of these studies to located I/I points, to estimate their contribution to the total flows sent to the New London Treatment Plant, and to eliminate these points. This will assist us in the reduction on treatment costs and energy use at our pumping stations. This coming year we will proceed with more detailed evaluations.

**At the Office**

The Utility Commission has the ability of accepting on line payments with credit or debit cards. Also, electronic bank checks are being “intercepted” and directly posted to reduce the tedious process of manual posting of electronic bank checks. Credit card payments are not accepted at the window, but on-line only. A link is provided at the Town’s home page [www.waterfordct.org](http://www.waterfordct.org) or <https://waterfordct.epayub.com/Pages/default.aspx>



## ***2016 Construction Activities***

### **Buildings Maintenance**

Besides the normal preventive maintenance and some repair activities associated with our infrastructure, the Utility Commission field maintenance division is responsible for the building and grounds maintenance of all 28 wastewater pumping stations. This program includes the re-siding of the buildings housing the pump stations. This work is done by our own maintainers; saving the Town a significant amount of dollars as compared with the cost associated with outside contractors. The landscaping grounds maintenance of the facilities is also the responsibility of our field staff.

### **Supervisory Control and Data Acquisition (SCADA)**

A design/build RFP was issued and the construction of the new SCADA was initiated and continued into FY17. The expected cost is about \$560,000.

### **Rehab of deteriorated manholes and I/I through sewer pipes**

As part of I/I mitigation our staff continues the planning and repairing of cross country manholes, and with the help of a private contractors, various sections of pipes exhibiting I/I. In order to maximize and conduct this program in an efficient manner, the need for a grit station as part of our I/I mitigation program is hereby reinforced.

### **Wastewater Pumping Stations**

The rehab of the Harvey Avenue (Blue Hills) pumping station rehab was completed. Contract price was \$898,700 for construction and \$49,000 for contract administration and construction quality control. The project was completed within budget and appropriated funds.

### **Sewer Lines**

No new construction or emergency repairs to gravity sewer lines. Emergency repairs were done for the Harvey Avenue pumping station force main. The force main ruptured and was repaired at a cost of \$70,657.

### **Water Lines**

A section of water main at Fog Plain Road was repaired and reconnected prior to the new paving of the road by DPW at a cost of \$37,000. This expense was cost shared

with New London 50/50. The reconnection of this water main restored the necessary redundancy to provide a safe, fire suppression efficient, and reliable water supply to the area.

A new water valve was installed at the [Town owned] water line at the O'Neill Center at a cost of \$5,000. This installation was necessary to prevent having to shut water service to the whole complex, if the need to isolate service to the house was necessary.

### **Financial Activities**

#### **Operating Budget(s) (2015-16)**

##### **Revenues/Expenditures**

The administration, clerical, and the operation and maintenance of the sewerage system are 100% funded through sewer use fees (Enterprise Fund). The wastewater (enterprise) operating expenditure for 2015-16 was \$3,208,840.

#### **Assessments Revenues (FY 14-15)**

In FY 15-16 the Utility Commission collected:

- \$10,083 in water assessments, and
- \$85,399 in sewer assessments

These collections were forwarded to the General Fund.

The UC also collected:

- \$3,681,711 in sewer user charges (enterprise fund), and \$45,670 from the Town of East Lyme for the use and depreciation of the Waterford wastewater infrastructure, which went to the Enterprise Fund and the EL/Waterford depreciation fund.
- The UC also collected \$25,758 from connection fees which went into the Sewer Development and Maintenance Fund

- The UC also collected \$57,531 in rental fees which went into the Water Fund.

### **Expenditures [FY 15-16]**

- General Fund expenditures were \$0
- Expenditures from the Enterprise Fund were \$3,208,840
- Expenditures from the Sewer Development and Maintenance Fund were \$155,920
- Expenditures from the Water Fund were \$48,938
- Expenditures from the Capital and Non Recurring Fund were \$1,235,692
- Expenditures from the Capital Improvements Fund were \$36,521

### **FY 2017 Activities**

During this [FY 17] year, besides our operational and maintenance responsibilities, we are planning the following projects:

- The evaluation and recommendations for the replacement of the Weimes Rd. and Marilyn Rd. pumping stations (pneumatic ejectors), and the full rehab of the Old Norwich Road pumping station.
- Complete the implementation of a new, fully operational, and reliable SCADA (telemetry) system for our wastewater pumping stations, together with the implementation of an efficient Assets Management Program.
- The evaluation of the Harvey Ave. PS force main failure.
- The re-roofing of a section of the UC maintenance building.
- The evaluation of the impact that wastewater from Old Lyme would have on our conveyance system.
- The full evaluation for the rehabilitation of the Old Norwich Road pumping station.
- The compliance with the Waterford/CT Dept. of Health Memorandum of Understanding (MOU).
- The design of corrective or mitigating measures intended for the protection of those pumping stations currently vulnerable to flooding.

### **Operations and Maintenance**

The Utility Commission's operations, maintenance, and office staff is currently responsible for the reliable and safe operation of 28 pump stations, 145 miles of sewers, over 130 grinder pumps; and for the reliable and "top notch" customer service to about 7,000 customers. The maintenance staff operates on a mission critical "around the clock" mode and stand-by status. The construction noted above, and the on-going implementation of a comprehensive evaluation and retrofitting of our infrastructure, the Utility Commission maintenance staff will realize an increase in physical operational facilities.

### **Mission**

The Commission has been vigorous in its efforts to secure, maintain and optimize our water supplies and related infrastructure, as well as our wastewater infrastructure for the benefit of present and future generations.

These efforts include:

- Partnership efforts with the City of New London on developing alternative sources,
- Actively involved in efforts to regionalize water supplies and wastewater infrastructure.
- Evaluation of alternatives for the strengthening of our distribution system to provide reliable and sustainable fire flows,
- Aggressive maintenance program of our drinking water infrastructure,
- Aggressive maintenance, rehabilitation and retrofitting program for our wastewater infrastructure for the enjoyment of future generations.

The Utility Commission continues in its mission to provide superior customer services. We will continue to implement the following business plan:

1. Comprehensive long-term planning
2. Coordination and cooperation with other town departments.
3. Provide leadership in regionalization efforts.
4. Implement appropriate and innovative technologies to improve efficiency.
5. Nurture an atmosphere that is conducive to employee growth, retention of qualified staff, professionalism, and encourage employee response to changes in the activities and needs of the department.
6. Operate using sound and effective business practices, and most efficient technology.

It is important to note that during this past year the region was affected by major weather events. These events caused the loss of power at many locations. The backbone of our sewer collection system is the network of pump stations located throughout the

town. These major pump stations together with about 150 individual grinder pumps are dependent on commercial power during their normal functions. Our staff diligently made sure that during those events our pump and individual stations were energized to provide service 24/7. Our dedicated field staff performed their duties flawlessly and there was no need to by-pass wastewater flows. None of our customers experienced sewage backflows into their property during these events.

**UTILITY COMMISSION MEMBERS:**

Peter M. Green, Chairman  
Raymond Valentini

Ken Kirkman  
Rodney Pinkham

Stephen Negri

**Staff**

Bartelli, James  
Janice Jones  
Burke, David  
Bushway Celeste (temp)  
Clark, Peter

Assistant Director  
Accts. Receivable Clerk  
Sewer Technician II  
Secretary/Clerk  
Sewer Maintenance Operator

Gordy, James  
Lathrop, Fred  
Machinski, Edward  
Medbery, Philip  
Rowe, Dean  
Sexton, Scott  
Soto, Neftali  
(vacant)  
(vacant)

Lead Maintenance Operator  
Survey Party Chief  
Assistant Construction Inspector  
Foreman  
Sewer Technician I  
Sewer Technician I  
Chief Engineer (Director/Dept. Head)  
Sewer Technician I  
Survey Division Chief (to be filled with a Sewer  
Technician I (personnel log term program)  
Office Coordinator

Wilcox, Kay

On behalf of the Waterford Utility Commission,

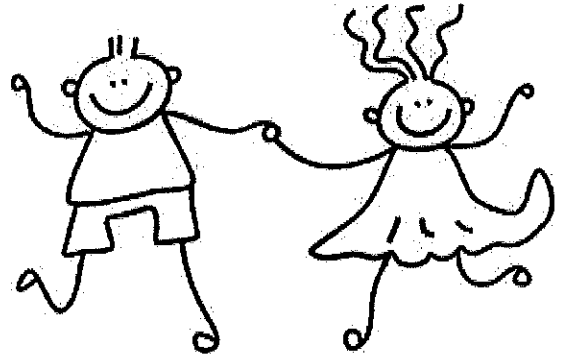
Respectfully submitted,



Neftali Soto, P.E.  
Chief Engineer



## Town of Waterford Youth Services Annual Report FY16



In FY16 we recommitted ourselves to providing programs, initiatives, and services that promoted the emotional well-being of children and families. We continued to evolve as a program that stood at the forefront of providing prevention, intervention, and rehabilitation services to young people, parents, and caregivers. FY16 defined itself as a year in which we fine-tuned services to specifically meet the needs of Waterford's children.

### Programs

In FY16 we offered an unprecedented number of programs that spanned all ages and all abilities. Our programs touched the lives of thousands of residents and fostered community engagement. We offered 48 programs that provided opportunities for young people to develop social skills, conquer feelings of isolation, and nurture well-being. FY16 chaperoned in activities that increased access and promoted inclusion – supporting environments that encouraged every child's participation. In all stages and phases of services, we provided programs that strengthened academic performance, reduced at-risk behaviors, promoted physical and emotional health, and encouraged acceptance.

Camp D.A.S.H., Waterford's first town sponsored full day summer program, reached new highs in FY16. Registrations continued to soar at 150 campers per week with a record number of children on waiting lists each week because spaces in camp had maxed out. A special focus was placed on further developing age-specific experiences for campers that allowed them to gain confidence, build friendships, learn new skills, explore, and grow emotionally. The camp's Learning Lab engaged with approximately 70 children per week; providing them with a summer learning program that developed reading and math skills and reinforced what was already learned at school. Satisfaction surveys, completed with all campers, rated Camp D.A.S.H at the highest end of the satisfaction scale; providing praise for camp staff and the activities that were offered.

The department's Powered by a Mentor, a partnership mentoring program with Dominion, celebrated another year of successful matches between engineers and students. Mentors offered mentees support, guidance, friendship, advice, and acceptance; significantly contributing to the social and emotional growth of their mentees. Most notably, the mentors promoted the

essential building blocks of resiliency; competence, confidence, connection, character, contribution, coping, and control.

While a significant portion of our programs concentrated on youth, another portion of programming focused on parents, grandparents, and caregivers to provide them with new skills, increased awareness, support, resources, and respite. In particular, our Saturday Night Out program which provided babysitting so that parents and caregivers could have a night out garnered the highest scores on satisfaction surveys and always filled up quickly. Play groups and parenting classes on a variety of topics continued to be well-received and well-attended. This past year, we assisted parents and caregivers in obtaining information and resources on the heroine epidemic, suicide awareness, anxiety, prescription drug abuse, and healthy relationships.

Finally, our Stuff the Bus event, yielded close to 3,000 non-perishable food items, donated by students, to replenish Waterford's Interfaith Food Locker. This annual event not only "stuffed" a school bus but reaffirmed how incredibly committed Waterford's students and school staffs are to helping those who are struggling to help themselves.

Group Type	Contacts
Birth – Pre- K	565
K-5 <sup>th</sup> grade	1,805
6 <sup>th</sup> -8 <sup>th</sup> grade	1,035
9 <sup>th</sup> – 12 <sup>th</sup> grade	1,095
Family / Caregiver	3,075
Community (Residents of all ages)	8,365



## **Mental Health Services & W.A.D.E. Coalition**

While we offered an unprecedented number of programs, mental health services experienced the most growth. With a clear-cut understanding that mental health is an essential part of a child's health and his / her ability to succeed in life, Youth Services committed itself to increasing access and effectively engaging with children, families, caregivers, and providers. Much emphasis was placed on the importance of early detection and intervention to reduce the severity of mental illness. The department launched a program that helped adolescents developing mental health problems or experiencing crises to be seen within a "window of opportunity" for early mental health care. This approach was key to helping young people live better lives. Research demonstrates that children between the ages of 12-17 typically present their first signs of mental illness within this age range so it was without reservation that the department made exceptional efforts to adapt its programs and services to meet the needs of this population. With an estimated 15 million of our nation's youth being diagnosed with a mental health disorders, Youth Services' dedicated itself to providing young people with a system of care that was family driven, individualized, strength-based, accessible, culturally and linguistically competent, and collaborative.

Through the W.A.D.E. (Waterford Alcohol and Drug Education) Coalition, we continued our efforts to foster a safe and healthy community. Drug and alcohol assessments were made available through Youth Services so that parents and caregivers could have easy and barrier-free access to screening their child's risk for alcohol abuse or other drug use disorders. The Juvenile Review Board (JRB) served a record number of youth charged with a crime or truancy from school. The JRB emphasized respect, integrity, courage, and humility in conveying its holistic approach to adverse behaviors. The board's deliberations focused on the root causes of behavior issues, enforcing values, and holding youth accountable. They provided nearly 50 young people with action plans to move forward in positive ways and encouraged them to break the cycles of negative behaviors. Providers throughout the state planning for the start-up of their own JRBs observed and received guidance from the Waterford board as a model to follow. The JRB made big and meaningful differences in the lives of many young people who were identified as at-risk of not successfully transitioning into adulthood.

The Southeastern Regional Action Council conducted a drug and alcohol survey of Waterford students and presented the results to town leaders, school administrators, Board of Education members, and residents. The results assisted the department in the planning, strategy development, and practices for helping Waterford's adolescents. The survey results also detailed the nature and extent of substance abuse among students and monitored trends that assisted us with planning programs, events, and activities. Youth Services partnered with Waterford and East Lyme Public Schools to present John Morello's "I Am Dirt" workshop to all high school students to emphasize the challenging decisions youth are faced with every day such as; drugs, bullying and self-esteem. An evening presentation provided parents, caregivers, and providers with further information about recognizing when young people need help and knowing that the emotional struggles of teens, gone untreated, can be life-shattering.



Age Group	# Helped
5-12 years old	398
13-21 years old	388
Family / Group	210



A poignant initiative of FY16 was the implementation of specialized grief and loss counseling services to help children and families recover from the losses of loved ones. We partook in bereavement trainings to enhance our capabilities to offer individual, family, and group therapy that help those hurting find healing and tranquility. Recognizing that suicide is a public health problem, we notably partnered with the Brian T. Dagle Memorial Foundation to increase the community's knowledge of the risks and warning signs of suicide to prevent tragedies.

## Human Services / Community Services

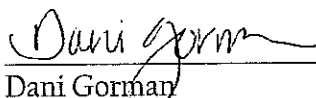
In FY16, the department presided over an unparalleled number of referrals that helped residents manage food insecurity, lower household assets, working at minimum wage, working several different jobs, wage earners suddenly out of work, and residents living on fixed incomes. Programs were developed with other town partners and service providers which assisted residents in obtaining the necessary resources to improve their conditions and rebound from difficult financial situations. We once again dedicated ourselves to building strong partnerships with schools, police, the juvenile justice system, child welfare organizations, and other care providers. We worked very hard to build a network of services that provided residents of all ages and different types of needs with support, guidance and assistance. Our holiday programs for residents in need provided meals and gifts to over 500 people. At Thanksgiving and then again for the December holidays, residents received all of the fixings for beautiful meals and brand new gifts for children (up to the age of 18). 100 percent of the families who applied for assistance were matched with generous donors who represented civic organizations, schools, faith groups, businesses, and Waterford households.


## In closing,

In FY16, we intensified our efforts to develop programs, coordinate initiatives, and refine services that pointedly met the needs of youth and families in all aspects of their lives. Through surveys, counseling / case management referrals, and community discussions, we made every effort to identify problems and implement resources to improve the social and emotional well-being of young people and strengthen family systems. Hundreds of program hours were devoted

to helping children be happy and confident and giving them the capital to ameliorate the disorders and conditions that negatively impacted them. In FY16, town leaders set forth capital improvement projects to renovate and update the community services building so that residents visiting Youth Services would be in an inviting space and comforting environment. These projects will continue on into FY17 and are an affirmation of the town's commitment to its youth, especially during their most difficult times. As we move forward into FY17, we do so with great aspirations to carry-on the important work of helping children achieve self-respect, happiness, healthy connections, confidence, social awareness, openness, and durable Waterford roots. Our hope is that all children who engage in our programs will always consider Youth Services to be a place where they found support, encouragement to grow, and the courage to overcome the life's challenges.

Respectfully Submitted,

  
\_\_\_\_\_  
Dani Gorman  
Director

  
\_\_\_\_\_  
Jody Nazarchyk  
Chairwoman, Youth Services Advisory Committee



## ZONING BOARD OF APPEALS 2015/2016 ANNUAL REPORT

The Zoning Board of Appeals consists of five regular and three alternate elected members.

The Zoning Board of Appeals may vary the provisions of the Zoning Regulations in harmony with the general purpose and intent of the regulations and the Town's current Plan of Preservation, Conservation and Development with due consideration for conserving the public health, safety, convenience, welfare and property values.

The Board's authority originates from the CT General Statutes and the Zoning Regulations.

The Board has the following powers and duties:

- Hear and decide appeals where it is alleged that there is an error in any order requirement or decision made by the Zoning Enforcement Office or any other official charges with the enforcement of the regulations;
- To hear, decide, determine and vary the application of provisions of the zoning regulations. A literal enforcement of the regulation would result in exceptional difficulty or unusual hardship and the public safety and welfare secured. Variances are based on the unique, unusual hardship of the land and in its discretion the board may attach reasonable conditions to the approval of a variance;
- The board acts on approval/denial of certificates of location and motor vehicle dealers/repairers licenses.

The Zoning Board of Appeals held 6 public hearings during the 2015/16 Fiscal Year which included public hearings for 7 applications. Five residential and two commercial applications were approved with conditions.

The Zoning Board of Appeals received \$2,612. for application fees. Expenditures amounted to \$ 2,253., in which, \$2,143 was associated with public hearing advertisements. Application fees are applied to the general fund which helps defray the cost of postage and advertising as required by law. A new fee increase went into effect July 8<sup>th</sup>, 2014.

### Commission Members

#### Members

Cathy Newlin, Chairwoman, 2/4/16  
Joshua Friedman, Vice Chairman, 2/4/16  
Thomas Malley Jr., Secretary, 2/4/16  
Barbara Panciera  
Peter Bendfeldt served until 10/1/15

#### Alternate Members

Joseph Filippetti  
Joshua Steele, 1/1/16  
Elizabeth Yother

### Staff

Thomas Lane, Zoning Enforcement Officer

Carol Libby, Recording Secretary

# Appendix A

# **Town of Waterford, Connecticut**

## **Comprehensive Annual Financial Report**



**Fiscal Year Ended June 30, 2016**

**Finance Department**



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## Introductory Section



## **Town of Waterford, Connecticut**

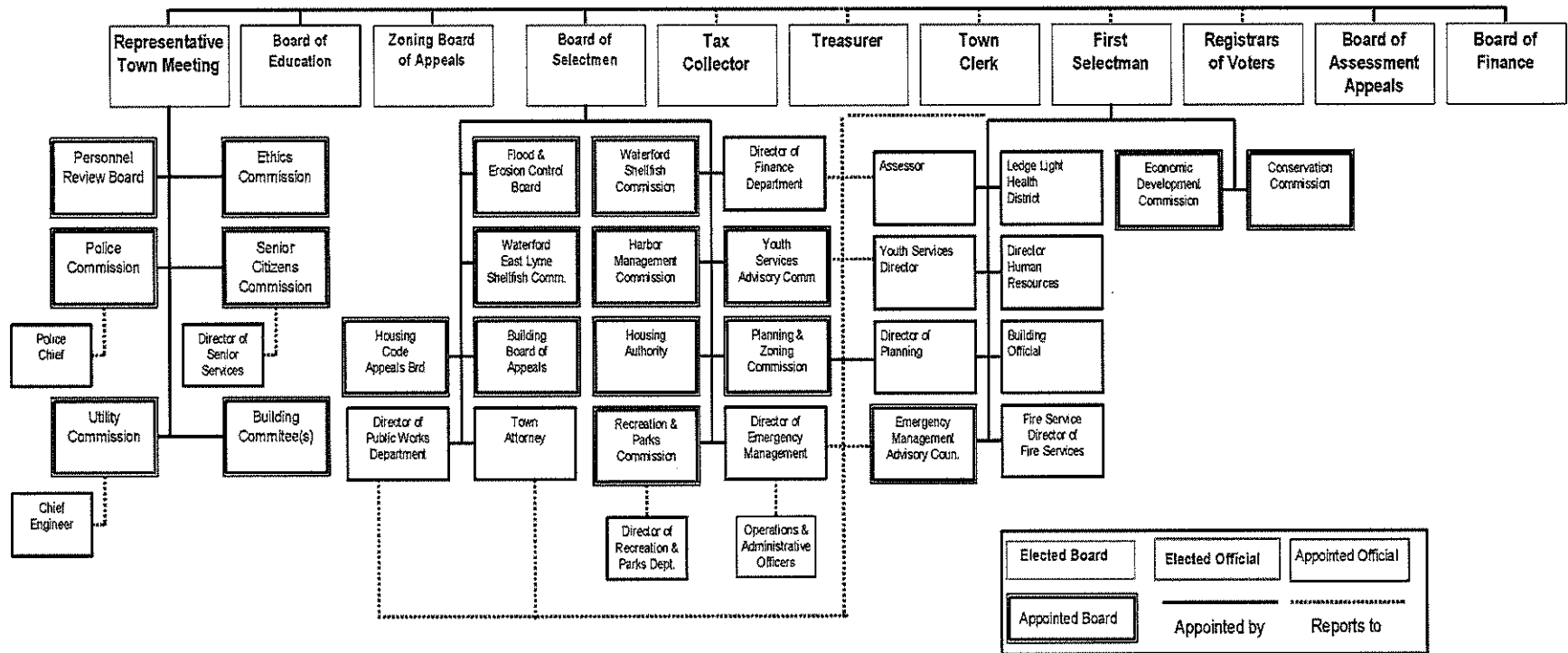
### **Principal Town Officials As of June 30, 2016**

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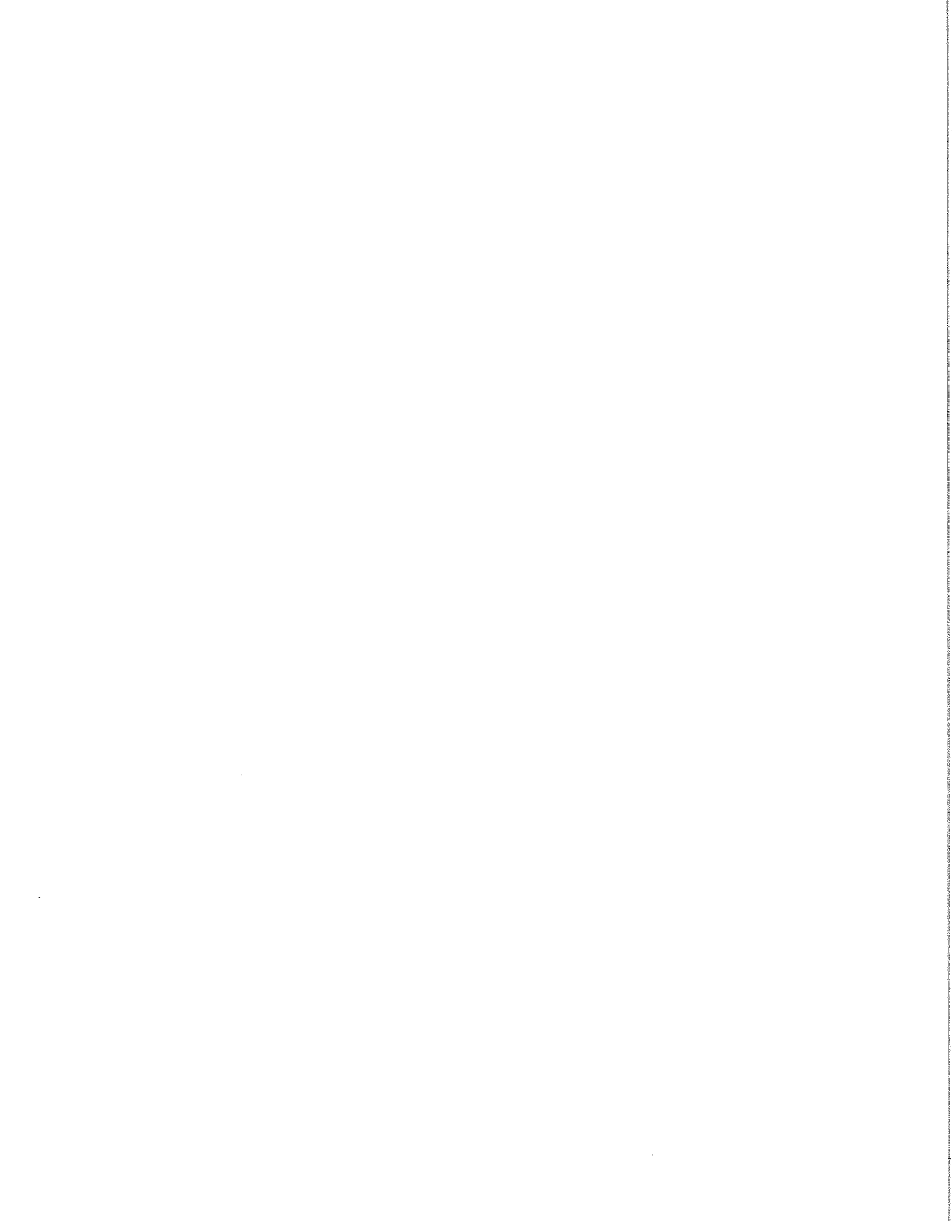
Daniel M. Steward  
Thomas W. Giard III  
Maryanna Stevens  
Bernard Pisacich  
Abby Piersall  
Kristin Zawacki  
Brett Mahoney  
Neftali Soto  
Alan Wilensky  
Michael Bekech  
Brian Flaherty  
Sally Ritchie  
David Campo  
Daniela Gorman  
Frank Hoagland  
Roslyn Rubenstein  
Bruce A. Miller  
Joyce Sauchuk

First Selectman  
Superintendent of Schools  
Director of Finance  
Treasurer  
Planning Director  
Director of Public Works  
Chief of Police  
Chief Engineer, Utilities Commission  
Tax Collector  
Assessor  
Recreation & Parks Director  
Director of Senior Services  
Town Clerk  
Director of Youth Services  
Building Official  
Library Director  
Director of Fire Services  
Director of Human Resources

# ORGANIZATIONAL CHART TOWN OF WATERFORD GENERAL GOVERNMENT



**Financial Section**





## Independent Auditor's Report

RSM US LLP

To the Board of Finance  
Town of Waterford, Connecticut

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business type activities, each major fund and the aggregate remaining fund information of the Town of Waterford, Connecticut (the Town), as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

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

### Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Waterford, Connecticut, as of June 30, 2016, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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## **Other Matters**

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the pension schedules as listed in the table of contents, the schedule of funding progress and employer contributions – OPEB Fund, and the budgetary comparison information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town's basic financial statements. The introductory section, the combining and individual fund financial statements and other schedules and the statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund financial statements and other schedules are the responsibility of management and were derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying combining and individual fund financial statements and other schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated February 14, 2017 on our consideration of the Town's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town's internal control over financial reporting and compliance.

*RSM US LLP*

New Haven, Connecticut  
February 14, 2017



## **Town of Waterford, Connecticut**

### **Management's Discussion and Analysis - Unaudited June 30, 2016**

This discussion and analysis of the Town of Waterford, Connecticut (the Town) financial performance is prepared by management to provide an overview of the Town's financial activities for the fiscal year ended June 30, 2016.

#### **Financial Highlights**

- The Town's net position decreased as a result of this year's operations. While net position of our business-type activities decreased by \$137 thousand, or .24%, net position of our governmental activities decreased by \$5.8 million or 3.42%.
- During the year, the Town had expenses that were \$5.8 million more than the \$96.3 million generated in tax and other revenues for governmental programs.
- In the Town's business-type activities, revenues increased by \$290 thousand or 6.12%, while expenses decreased by \$7 thousand or less than .13 %.
- The total cost of all of the Town's programs was \$107.2 million, with no new programs added this year.
- The General Fund reported a fund balance this year of \$11.9 million.
- The resources available for appropriation were \$605.0 thousand more than anticipated for the General Fund. There were no additional appropriations made during the year. Unused appropriations of \$599.3 thousand were returned to fund balance.

#### **Overview of the Financial Statements**

This annual report consists of a series of financial statements. The statement of net position and the statement of activities (Exhibits I and II, respectively) provide information about the activities of the Town as a whole and present a longer-term view of the Town's finances. Fund financial statements are presented in Exhibits III to IX. For governmental activities, these statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the Town's operations in more detail than the government-wide statements by providing information about the Town's most significant funds. The remaining statements provide financial information about activities for which the Town acts solely as a trustee or agent for the benefit of those outside of the government.

#### **Government-Wide Financial Statements**

Our analysis of the Town as a whole begins on Exhibits I and II. These statements include all assets and deferred outflows of resources and liabilities and deferred inflows of resources using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the Town's net position and changes in it. Over time, increases or decreases in the Town's net position are one indicator of whether its financial health is improving or deteriorating. The reader needs to consider other non-financial factors, however, such as changes in the Town's property tax base and the condition of the Town's capital assets, to assess the overall health of the Town.

In the statement of net position and the statement of activities, we divide the Town into two types of activities:

- *Governmental Activities* - Most of the Town's basic services are reported here, including education, public safety, public works, recreation, library, social services and general administration. Property taxes, charges for services, and state and federal grants finance most of these activities.
- *Business-Type Activities* - The Town charges a fee to customers to help it cover all or most of the cost of certain services it provides. The Town's Utility Commission Enterprise Fund is reported here.

### **Fund Financial Statements**

The fund financial statements begin with Exhibit III and provide detailed information about the most significant funds - not the Town as a whole. Some funds are required to be established by Charter. However, the Board of Finance establishes many other funds to help control and manage money for particular purposes or to show that it is meeting legal responsibilities for using grants and other money (i.e. grants received for education from the State and Federal Government). The Town's funds are divided into three categories: governmental, proprietary and fiduciary.

- *Governmental Funds (Exhibits III and IV)* - Most of the Town's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the Town's general government operations and the basic services it provides. Governmental fund information helps to determine whether there are more or fewer financial resources that can be spent in the near future to finance the Town's programs. The relationship (or differences) between governmental activities (reported in the statement of net position and the statement of activities) and governmental funds is described in a reconciliation included with the fund financial statements.
- *Proprietary Funds (Exhibits V to VII)* - When the Town charges customers for the services it provides, whether to outside customers or to other units of the Town, these services are generally reported in proprietary funds. Proprietary funds are reported in the same way that all activities are reported in the statement of net position and the statement of activities. In fact, the Town's enterprise fund (a component of proprietary funds) is the same as the business-type activities reported in the government-wide statements, but provide more detail and additional information, such as cash flows, for proprietary funds. Internal service funds (the other component of proprietary funds) are used to report activities that provide supplies and services for the Town's other programs and activities - such as the Town's Insurance Administration Fund.
- *Fiduciary Funds (Exhibits VIII and IX)* - The Town is the trustee, or fiduciary, for its employees' pension plans. It is also responsible for other assets that, because of a trust arrangement, can be used only for the trust beneficiaries. All of the Town's fiduciary activities are reported in separate statements of fiduciary net position and changes in fiduciary net position. These activities are excluded from the Town's other financial statements because the Town cannot use these assets to finance its operations. The Town is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

## GOVERNMENT-WIDE FINANCIAL ANALYSIS

The Town's combined net position decreased from \$227.0 to \$221.1 million or 2.6%. The analysis below focuses on the net position (Table 1) and changes in net position (Table 2) of the Town's governmental and business-type activities.

Town of Waterford, Connecticut

(TABLE 1)

### Summary of Statement of Net Position June 30, 2016 and 2015 (In Thousands)

	Governmental Activities		Business-Type Activities		Total	
	2016	2015	2016	2015	2016	2015
Current assets	\$ 32,128	\$ 32,833	\$ 3,862	\$ 3,223	\$ 35,990	\$ 36,056
Capital assets, net of accumulated depreciation	261,670	266,755	54,164	54,835	315,834	321,590
<b>Total assets</b>	<b>293,798</b>	<b>299,588</b>	<b>58,026</b>	<b>58,058</b>	<b>351,824</b>	<b>357,646</b>
Deferred pension expense	3,362	2,542	-	-	3,362	2,542
Deferred amounts on refunding	462	504	-	-	462	504
<b>Deferred outflows of resources</b>	<b>3,824</b>	<b>3,046</b>	<b>-</b>	<b>-</b>	<b>3,824</b>	<b>3,046</b>
Long-term liabilities outstanding	125,581	123,607	349	349	125,930	123,956
Other liabilities	8,338	6,849	214	109	8,552	6,958
<b>Total liabilities</b>	<b>133,919</b>	<b>130,456</b>	<b>563</b>	<b>458</b>	<b>134,482</b>	<b>130,914</b>
Deferred pension credit	89	2,774	-	-	89	2,774
<b>Deferred inflows of resources</b>	<b>89</b>	<b>2,774</b>	<b>-</b>	<b>-</b>	<b>89</b>	<b>2,774</b>
Net position:						
Net investment in capital assets	174,397	174,913	54,164	54,835	228,561	229,748
Restricted	130	216	-	-	130	216
Unrestricted	(10,913)	(5,725)	3,299	2,765	(7,614)	(2,960)
<b>Total net position</b>	<b>\$ 163,614</b>	<b>\$ 169,404</b>	<b>\$ 57,463</b>	<b>\$ 57,600</b>	<b>\$ 221,077</b>	<b>\$ 227,004</b>

Net position of the Town's governmental activities decreased by 3.4% (\$163.6 million in 2016 compared to \$169.4 million in 2015). Unrestricted net position - the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation or other legal requirements - changed from (\$5.7) million at June 30, 2015 to (\$10.9) million at the end of this year.

By far the largest portion of the Town's net position is its investment in capital assets (e.g., land, buildings, machinery and equipment). Since the Town's investment in its capital assets, net of accumulated depreciation, must also be reported net of related debt, it should be noted that the Town's outstanding debt is related to bonds payable as of June 30, 2016.

The net position of our business-type activities decreased by 0.24% (\$57.5 million in 2016 compared to \$57.6 million in 2015).

The Town's total revenues were \$101.3 million. The total cost of all programs and services was \$107.2 million. Our analysis below separately considers the operations of governmental and business-type activities.

**Town of Waterford, Connecticut**

**(TABLE 2)**

**Summary Statement of Activities  
For the Years Ended June 30, 2016 and 2015  
(In Thousands)**

	Governmental Activities		Business-Type Activities		Total	
	2016	2015	2016	2015	2016	2015
<b>Revenues</b>						
Program Revenues:						
Charges for services	\$ 3,290	\$ 3,039	\$ 3,727	\$ 3,797	\$ 7,017	\$ 6,836
Operating grants and contributions	9,056	8,874	-	2	9,056	8,876
Capital grants and contributions	1,004	6,163	1,307	945	2,311	7,108
General Revenues:						
Property taxes	81,996	79,071	-	-	81,996	79,071
Grants and contributions not restricted to specific programs	695	830	-	-	695	830
Unrestricted investment earnings	185	158	-	-	185	158
Miscellaneous revenue	55	7	-	-	55	7
<b>Total revenues</b>	<b>96,281</b>	<b>98,142</b>	<b>5,034</b>	<b>4,744</b>	<b>101,315</b>	<b>102,886</b>
<b>Expenses</b>						
General government	14,177	13,676	-	-	14,177	13,676
Public safety	13,356	10,640	-	-	13,356	10,640
Public works	8,569	7,384	-	-	8,569	7,384
Recreation	1,897	1,822	-	-	1,897	1,822
Library	1,598	1,383	-	-	1,598	1,383
Social services	3,238	3,254	-	-	3,238	3,254
Education	56,441	55,882	-	-	56,441	55,882
Interest and fiscal charges	2,795	3,096	-	-	2,795	3,096
Utility Commission	-	-	5,171	5,178	5,171	5,178
<b>Total expenses</b>	<b>102,071</b>	<b>97,137</b>	<b>5,171</b>	<b>5,178</b>	<b>107,242</b>	<b>102,315</b>
<b>Excess (deficiency) of revenues over expenses before transfers</b>	<b>(5,790)</b>	<b>1,005</b>	<b>(137)</b>	<b>(434)</b>	<b>(5,927)</b>	<b>571</b>
Net Position, Beginning	169,404	168,399	57,600	58,034	227,004	226,433
Net Position, Ending	<u>\$ 163,614</u>	<u>\$ 169,404</u>	<u>\$ 57,463</u>	<u>\$ 57,600</u>	<u>\$ 221,077</u>	<u>\$ 227,004</u>

**Governmental Activities**

Approximately 85.2% of these revenues were derived from property taxes, followed by 11.2% from operating and capital grants and contributions, 3.4% from charges for services and 0.2% from investment and other general revenues.

Major factors affecting operations include:

- Capital grants and contributions decreased by \$5.2 million due mostly to the one-time capital contribution in fiscal year 2015 for the Eugene O'Neill cottages of \$4.3 million.
- There was an increase to Public Safety of \$2.7 million due primarily to the recording of payables to the Municipal Employee Retirement System (MERS), in accordance with GASB Statement 68 of \$2.3 million.
- Property tax revenues were up by \$2.9 million due to an increase in the mill rate of 4.2%.

- Public Works expenses were \$1.2 million higher in fiscal year 2016 than the prior year.
- Education expenses were up by \$559 thousand over fiscal year 2015.
- General Government expenses were up by \$501 thousand over fiscal year 2015.
- Interest and fiscal charges decreased by \$300 thousand from fiscal year 2015.

Table 3 presents the cost of each of the Town's five largest programs - education, general government, public safety, public works and social services - as well as each program's net cost (total cost less revenues generated by the activities). The net cost shows the financial burden to the Town's taxpayers by each of these functions.

#### Town of Waterford, Connecticut

(TABLE 3)

#### Governmental Activities

For the Years Ended June 30, 2016 and 2015

(In Thousands)

	Total Cost of Services		Net Cost of Services	
	2016	2015	2016	2015
Education	\$ 56,441	\$ 55,882	\$ 47,161	\$ 47,055
General Government	14,177	13,676	12,646	11,541
Public Safety	13,356	10,640	12,793	10,077
Public Works	8,569	7,384	7,350	5,936
Social Services	3,238	3,254	2,745	2,705
All others	6,290	6,301	6,026	1,748
<b>Total</b>	<b>\$ 102,071</b>	<b>\$ 97,137</b>	<b>\$ 88,721</b>	<b>\$ 79,062</b>

#### Business-Type Activities

Net position of the Town's business-type activities (see Table 2) decreased by 0.2% (\$57.5 million in 2016 compared to \$ 57.6 million in 2015). Revenues and transfers in for the Town's business-type activities (see Table 2) increased by \$290 thousand (\$5.0 million in 2016 compared to \$4.7 million in 2015). The factors driving these results include:

- An increase in capital contributions of \$362 thousand or 38.3% over fiscal year 2015 due mostly to the continuation of work on the Harvey Avenue Pump Station and the start of the Wastewater SCADA system project. Both of these projects are funded primarily through the Capital and Nonrecurring Fund.
- Revenues for sewer user fees decreased by \$70 thousand or 1.8%.

#### Town Funds Financial Analysis

##### Governmental Funds

As the Town completed the year, its governmental funds (as presented in the balance sheet - Exhibit III) reported a combined fund balance of \$17.6 million, which is decrease of \$2.7 million from last year's total of \$20.4 million. Included in this year's total change in fund balance is an increase of \$1.3 million in the General Fund, a decrease of \$2.9 million in the Capital and NonRecurring Fund, a decrease of \$73.4 thousand in the Waterford High School Building Project Fund and a decrease of \$1.1 million for Other Governmental Funds.

#### Capital Projects Funds:

- The Capital and Nonrecurring Fund balance decreased by \$2.9 million due to expenditures of \$4.4 million being offset by revenues of \$921.6 thousand and transfers in of \$614.2 thousand.
- The Waterford High School Building Project Fund Balance decreased by \$73.7 thousand due to ongoing construction costs of the same amount.

#### Non-Major Capital Projects Funds:

- The Fleet Management Fund balance decreased by \$1.2 million due to the following:
  - Expenditures for the replacement of equipment and vehicles were \$2.6 million
  - Transfers in were \$1.3 million
  - Insurance reimbursements were \$2.4 thousand
  - FEMA reimbursements were \$27.1 thousand
  - Revenue from the sale of vehicles and equipment was \$32.3 thousand
  - Other operating revenues were \$41.4 thousand
  - Investment income was \$8.5 thousand
- The Quaker Hill Elementary School Fund increased by \$188.5 thousand due to grant revenue of the same amount.
- The Capital Improvement Fund increased by \$177.7 thousand due to expenditures of \$217.5 thousand being offset by net transfers in and out of \$395.2 thousand.
- Sewer Maintenance and Development Fund balance decreased by \$73.5 thousand due to the following:
  - Operating revenues of \$25.8 thousand
  - Investment Income of \$1.2 thousand
  - Capital Outlay expenditures of \$100.5 thousand

#### Special Revenue Funds:

- The Small Cities Grant Fund decreased by \$124.0 thousand due to expenditures of \$288.9 thousand and grant revenue of \$164.9 thousand.
- The Cafeteria Fund decreased by \$74.4 thousand due to expenditures of \$943.1 thousand and total revenues of \$868.6 thousand.
- The Mago Point Grant Fund increased by \$57.7 thousand due to grant revenue of \$122.0 thousand and expenditures of \$64.3 thousand.

#### Proprietary Funds

The Town's Proprietary Funds provide the same type of information found in the government-wide financial statements, but in more detail.

Overall, proprietary fund net assets total \$61.9 million at the end of the year, which includes a \$4.4 million fund balance in the Internal Service Fund.

Net position of the Utility Commission Fund at the end of the year amounted to \$57.5 million. Factors affecting the balance of this fund are included in the discussion of the Town's business-type activities.

In fiscal year 2016, net position of the Internal Service fund increased by \$788.9 thousand from fiscal year 2015. This is due to \$10.9 million in contributions and other revenues (a decrease of \$1.0 million over fiscal year 2015), offset by expenses for claims and program administration of \$10.1 million (a decrease of \$780.9 thousand over fiscal year 2015).

**General Fund Budgetary Highlights**

Revenues were higher than budgetary estimates by \$605 thousand and expenditures were less than original budgetary estimates by \$599.3 thousand. Overall revenues over expenditures on a budgetary basis were \$1.2 million. In the current year, revenues increased by \$2.5 million or 2.9% over the prior year and expenditures decreased by \$991.1 thousand or 1.1%.

The major factors affecting this year's annual operating result are as follows:

- Property tax revenue was over budgetary estimates by \$410.8 thousand and over prior year revenue by \$2.8 million.
- State formula and pilot grant funding was under budgetary estimates by \$197.4 thousand and under prior year revenue by \$50.2 thousand.
- Federal revenue is over budgetary estimates by \$104.9 thousand and over the prior year by the same amount due to FEMA funds received in fiscal year 2016.
- Assessment revenue is over budgetary estimates by \$63.5 thousand and over the prior year by \$93.2 thousand due to the Harrison's Landing assessment in fiscal year 2016.
- License and Permit revenue is over budgetary estimates by \$13.3 thousand and under the prior year by \$12.1 thousand. The biggest change was for revenue within the Building Department, which is down by \$58.8 thousand from fiscal year 2015.
- Fines, Penalties and Charges for Services are over budgetary estimates by \$86.7 thousand and over the prior year revenue by \$26.2 thousand. The biggest change was in tipping fee revenue with an increase of \$81.1 thousand over fiscal year 2015.
- Other sources of revenue were over budgetary estimates by \$40.3 thousand and under the prior year revenue by \$1.2 thousand. The biggest factor was the CIRMA equity distribution which came in \$52.3 thousand over estimated and \$12.5 thousand over fiscal year 2015.
- Investment income is over budgetary estimates by \$52.6 thousand and over the prior year by \$27.1 thousand.
- Other Financing Sources, which consists entirely of the cancelation of prior year encumbrances, was over estimated by \$27.9 thousand and under the prior year by \$166 thousand.

Overall Expenditures came in \$599.3 thousand under budgetary estimates. The largest amounts of appropriations returned are outlined below:

- The Public Works Department returned \$142.2 thousand of unused appropriations in the current year.
- The Retirement Commission returned \$138.3 thousand of unused appropriations in the current year.
- The Recreation and Parks Department returned \$67.0 thousand of unused appropriations in the current year.
- The Library returned \$51.1 thousand of unused appropriations in the current year.
- The Board of Education returned \$44.2 thousand of unused appropriations in the current year.
- The Finance Department returned \$31.1 thousand of unused appropriations in the current year.
- The Planning and Zoning Department returned \$19.8 thousand of unused appropriations in the current year.
- The Police Department returned \$18.1 thousand of unused appropriations in the current year.
- The Building Maintenance Department returned \$18.1 thousand of unused appropriations in the current year.
- Senior Services Department returned \$16.8 thousand of unused appropriations in the current year.

The Town's General Fund balance of \$11.8 million reported on Exhibit III differs from the General Fund's budgetary balance of \$11.5 million reported in the budgetary comparison in the required supplementary

information. This is principally because budgetary fund balance does not include \$414.7 thousand of outstanding encumbrances at year-end, which are reported as expenditures for budgetary purposes. The balances for special revenue funds that are funded primarily from operating transfers from the General Fund are also rolled into that fund for reporting purposes. For fiscal year 2016, those balances amounted to \$98.7 thousand.

## CAPITAL ASSET AND DEBT ADMINISTRATION

### Capital Assets

At June 30, 2016, the Town had \$315.8 million invested in a broad range of capital assets, including land, buildings, park facilities, vehicles and equipment, roads, bridges, and water and sewer lines - Table 4. This amount represents a net decrease (including additions and deductions) of \$5.8 million, or 1.80%, from last year.

Town of Waterford, Connecticut

(TABLE 4)

**Capital Assets at Year-End (Net of Depreciation)**  
For the Years Ended June 30, 2016 and 2015  
(In Thousands)

	Governmental Activities		Business-Type Activities		Total	
	2016	2015	2016	2015	2016	2015
Land	\$ 8,018	\$ 8,018	\$ 128	\$ 128	\$ 8,146	\$ 8,146
Land improvements	660	727	-	-	660	727
Buildings and improvements	183,493	188,989	1,117	1,152	184,610	190,141
Machinery and equipment	5,654	6,063	212	235	5,866	6,298
Vehicles	5,406	3,775	141	181	5,547	3,956
Infrastructure	57,515	58,343	51,200	53,063	108,715	111,406
Permanent Easements	5	5	-	-	5	5
Software	112	123	16	18	128	141
Construction in progress	807	713	1,350	57	2,157	770
<b>Total</b>	<b>\$ 261,670</b>	<b>\$ 266,756</b>	<b>\$ 54,164</b>	<b>\$ 54,834</b>	<b>\$ 315,834</b>	<b>\$ 321,590</b>

Major capital asset events during the current fiscal year are noted below:

#### Governmental Activities:

- There was a decrease to land improvements related to the demolition at the old Cohanzie School Property of \$77 thousand and depreciation of \$59.2 thousand.
- There was an addition to building and improvements for fiscal year 2016 for the new Salt Shed at Public Works for \$228.7 thousand, which was offset by depreciation expense for Fiscal year 2016 of \$5.8 million.
- Machinery and equipment had a decrease of \$409 thousand due to mainly to depreciation of \$1.1 million and retirements of \$67.9 thousand, which was offset by additions of \$792.9 thousand.
- Vehicles increased by \$1.6 million due to additions of \$2.7 million, in accordance with the Fleet Management Plan, this was offset by depreciation of \$1.1 million.
- Increases to Construction-in-Progress include the Municipal Complex Project for \$55.1 thousand, the Jordan Cove Bridge Replacement for \$61.9 thousand, and the Oil Mill Road Culvert Replacement for \$72.5 thousand, the Waterford Beach Park Restroom Renovation for \$8.7 thousand and Waterford Beach Park Causeway Bridge for \$10 thousand.
- Decreases to Construction-in-Progress include \$99.8 thousand for the completion of the Douglas Lane Project and \$12.2 thousand for the completion of the Salt Shed at Public Works.
- Additions to Infrastructure include the Douglas Lane Project for \$900.8 thousand, Lamphere and Shore Roads for \$224.6 thousand, Dayton and Fargo Roads for \$237.3 thousand and the Rope Ferry Pedestrian Bridge Replacement for \$26.8 thousand. This account was reduced by retirements of \$608.6 thousand and \$1.6 million for depreciation.



### Business-Type Activities

- There were additions to Construction-in-Progress of \$1.2 million which include \$939.8 thousand for the Harvey Avenue Pump Station Project, \$9.0 thousand for the Pump Station Grit Facility Project and \$296.0 thousand for Wastewater SCADA System.
- Decreases to all other assets were due entirely to depreciation and amortization expenses.

Additional information on the Town's capital assets can be found in Note 6 of this report.

### ***Long-Term Debt***

At the end of the current fiscal year, the Town had \$85.7 million of outstanding general obligation bonds. Bonds issued in March 2014 carried an Aa2 Moody's rating and an AA rating from Standard & Poor. This rating was sustained with the Refunding issuance of notes in December 2014.

State statutes limit the amount of general obligation debt a governmental entity may issue to 7 times its total prior years' tax collections. The current debt limitation for the Town is \$572.3 million.

Additional information on the Town's long-term debt can be found in Note 7.

### **Economic Factors**

- The unemployment rate for the Town in 2016 was 5.3%, which is an increase from a rate of 4.7% a year ago. Waterford's unemployment rate is lower than the State's average unemployment rate of 5.8% and the national average of 5.9% as of June 2016.

During the current fiscal year, unassigned fund balance in the General Fund increased by \$809.7 thousand. The main reason for the increase is due to the positive operating results of \$1.2 million. This increase was reduced by increases in the assigned and nonspendable categories of fund balance.

All of these factors were considered in preparing the Town's budget for the 2016-2017 fiscal year.

### **CONTACTING THE TOWN'S FINANCIAL MANAGEMENT**

This financial report is designed to provide citizens, taxpayers, customers, investors and creditors with a general overview of the Town's finances and to show the Town's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Director of Finance, Town of Waterford, 15 Rope Ferry Road, Waterford, Connecticut 06385.

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## Basic Financial Statements



**Statement of Net Position**  
**June 30, 2016**

	Governmental Activities	Business-Type Activities	Total*
<b>Assets</b>			
Cash and cash equivalents	\$ 19,482,438	\$ 2,320,871	\$ 21,803,309
Investments	8,812,298	-	8,812,298
Receivables, net	3,344,782	1,561,995	4,906,777
Internal balances	20,796	(20,796)	-
Inventory	5,830	-	5,830
Prepaid items	462,192	-	462,192
Capital assets:			
Intangible assets, not being amortized	5,000	-	5,000
Intangible assets, net amortization	111,838	16,030	127,868
Assets not being depreciated	8,825,597	1,477,076	10,302,673
Assets being depreciated	252,727,515	52,670,927	305,398,442
<b>Total assets</b>	<b>293,798,286</b>	<b>58,026,103</b>	<b>351,824,389</b>
Deferred outflows of resources:			
Deferred pension expense	3,362,104	-	3,362,104
Deferred amounts on bond refunding	461,707	-	461,707
<b>Total assets and deferred outflows of resources</b>	<b>297,622,097</b>	<b>58,026,103</b>	<b>355,648,200</b>
<b>Liabilities</b>			
Accounts and other payables	3,792,470	113,870	3,906,340
Accrued liabilities	4,325,495	82,630	4,408,125
Unearned Revenue	220,275	18,008	238,283
Long-term obligations:			
Due within one year	5,101,327	10,859	5,112,186
Due in more than one year	120,479,865	338,072	120,817,937
<b>Total liabilities</b>	<b>133,919,432</b>	<b>563,439</b>	<b>134,482,871</b>
Deferred inflows of resources			
Advance collections	88,953	-	88,953
<b>Total liabilities and deferred inflows of resources</b>	<b>134,008,385</b>	<b>563,439</b>	<b>134,571,824</b>
<b>Net Position</b>			
Net investment in capital assets	174,396,509	54,164,033	228,560,542
Restricted for:			
Trust purposes:			
Nonexpendable	129,705	-	129,705
Unrestricted (deficits)	(10,912,502)	3,298,631	(7,613,871)
<b>Total net position</b>	<b>\$ 163,613,712</b>	<b>\$ 57,462,664</b>	<b>\$ 221,076,376</b>

\* After internal balances have been eliminated.

See notes to financial statements.

**Statement of Activities**  
**For the Year Ended June 30, 2016**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
<b>Governmental activities:</b>							
General government	\$ 14,176,707	\$ 1,134,720	\$ 15,500	\$ 380,348	\$ (12,646,139)	\$ -	\$ (12,646,139)
Public safety	13,355,794	253,590	282,296	27,400	(12,792,508)	-	(12,792,508)
Public works	8,568,589	828,601	2,599	386,949	(7,350,440)	-	(7,350,440)
Recreation	1,897,265	218,283	6,575	20,875	(1,651,532)	-	(1,651,532)
Library	1,598,090	19,013	-	-	(1,579,077)	-	(1,579,077)
Social services	3,238,218	243,126	249,837	-	(2,745,255)	-	(2,745,255)
Education	56,441,142	592,470	8,499,515	188,547	(47,160,610)	-	(47,160,610)
Interest and fiscal charges	2,795,292	-	-	-	(2,795,292)	-	(2,795,292)
<b>Total governmental activities</b>	<b>102,071,097</b>	<b>3,289,803</b>	<b>9,056,322</b>	<b>1,004,119</b>	<b>(88,720,853)</b>	<b>-</b>	<b>(88,720,853)</b>
<b>Business-type activities:</b>							
Utility commission	5,171,496	3,727,401	-	1,306,896	-	(137,199)	(137,199)
<b>Total</b>	<b>\$ 107,242,593</b>	<b>\$ 7,017,204</b>	<b>\$ 9,056,322</b>	<b>\$ 2,311,015</b>	<b>(88,720,853)</b>	<b>(137,199)</b>	<b>(88,858,052)</b>
General revenues							
Property taxes					81,995,884	-	81,995,884
Grants and contributions not restricted to specific programs					694,945	-	694,945
Unrestricted investment earnings					184,723	10	184,733
Other					54,681	-	54,681
<b>Total general revenues</b>					<b>82,930,233</b>	<b>10</b>	<b>82,930,243</b>
<b>Change in net position</b>					<b>(5,790,620)</b>	<b>(137,189)</b>	<b>(5,927,809)</b>
Net position, beginning					169,404,332	57,599,853	227,004,185
Net position, ending					<b>\$ 163,613,712</b>	<b>\$ 57,462,664</b>	<b>\$ 221,076,376</b>

See notes to financial statements.

**Balance Sheet - Governmental Funds**  
**June 30, 2016**

	General Fund	Capital and Nonrecurring Expenditures Fund	Waterford High School Building Project	Nonmajor Governmental Funds	Total Governmental Funds
<b>Assets</b>					
Cash and cash equivalents	\$ 12,337,657	\$ 3,042,091	\$ 1,113	\$ 2,844,286	\$ 18,225,147
Investments	3,416,338	5,156,608	-	239,352	8,812,298
Receivables (net of allowance for uncollectibles):					
Property taxes	2,536,971	-	-	-	2,536,971
Accounts receivable	374,577	-	-	19,270	393,847
Intergovernmental	16,295	15,603	-	247,429	279,327
Assessment charges	133,587	-	-	-	133,587
Due from other funds	6,807,036	-	-	1,873,279	8,680,315
Prepaid items	461,357	-	-	835	462,192
Inventories	-	-	-	5,830	5,830
<b>Total assets</b>	<b>\$ 26,083,818</b>	<b>\$ 8,214,302</b>	<b>\$ 1,113</b>	<b>\$ 5,230,281</b>	<b>\$ 39,529,514</b>
<b>Liabilities</b>					
Accounts payable	\$ 2,185,829	\$ 399,464	\$ 1,440	\$ 106,347	\$ 2,693,080
Accrued liabilities	3,389,397	93,093	-	78,909	3,561,399
Due to other funds	5,946,291	398,749	5,021,616	1,365,874	12,732,530
Unearned revenue	-	-	-	141,441	141,441
<b>Total liabilities</b>	<b>11,521,517</b>	<b>891,306</b>	<b>5,023,056</b>	<b>1,692,571</b>	<b>19,128,450</b>
<b>Deferred Inflows of Resources</b>					
Unavailable resources	2,550,484	15,603	-	116,932	2,683,019
Advance tax collections	88,953	-	-	-	88,953
<b>Total deferred inflows of resources</b>	<b>2,639,437</b>	<b>15,603</b>	<b>-</b>	<b>116,932</b>	<b>2,771,972</b>
<b>Fund Balances (Deficits)</b>					
Nonspendable	461,357	-	-	129,705	591,062
Restricted	-	-	-	887,019	887,019
Committed	-	7,307,393	-	2,942,465	10,249,858
Assigned	513,400	-	-	363,932	877,332
Unassigned	10,948,107	-	(5,021,943)	(902,343)	5,023,821
<b>Total fund balances (deficits)</b>	<b>11,922,864</b>	<b>7,307,393</b>	<b>(5,021,943)</b>	<b>3,420,778</b>	<b>17,629,092</b>
<b>Total liabilities, deferred inflows of resources and fund balances (deficits)</b>	<b>\$ 26,083,818</b>	<b>\$ 8,214,302</b>	<b>\$ 1,113</b>	<b>\$ 5,230,281</b>	<b>\$ 39,529,514</b>

(Continued)

**Balance Sheet - Governmental Funds (Continued)**  
**June 30, 2016**

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Reconciliation of the Balance Sheet - Governmental Funds  
to the Statement of Net Position

Amounts reported for governmental activities in the statement of  
net position (Exhibit I) are different because of the following:

Fund balances - total governmental funds (Exhibit III)	\$ 17,629,092
Capital assets used in governmental activities are not financial resources and are not reported in the funds.	261,669,950
Deferred inflows of resources - unavailable resources	2,683,019
Deferred outflows of resources - pension items	3,362,104
Internal service fund is used by management to charge the costs of health insurance premiums to individual funds. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net position.	4,422,052
Accrued interest payable	(1,033,020)
Deferred amounts on refunding	461,707
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.	<u>(125,581,192)</u>
<b>Net position of governmental activities (Exhibit I)</b>	<b><u>\$ 163,613,712</u></b>

See notes to financial statements.



**Statement of Revenues, Expenditures and Changes in Fund Balances (Deficits) - Governmental Funds**  
**For the Year Ended June 30, 2016**

	General Fund	Capital and Nonrecurring Expenditures Fund	Waterford High School Building Project	Nonmajor Governmental Funds	Total Governmental Funds
<b>Revenues:</b>					
Property taxes	\$ 81,756,013	\$ -	\$ -	\$ -	\$ 81,756,013
Intergovernmental	8,196,982	874,583	-	2,295,330	11,366,895
Assessments and connections	95,482	-	-	-	95,482
Licenses and permits	1,020,655	-	-	-	1,020,655
Fines, penalties and charges for services	656,168	-	-	867,749	1,523,917
Income on investments	132,554	47,020	3	1,595	181,172
Other	587,439	-	-	152,836	740,275
<b>Total revenues</b>	<b>92,445,293</b>	<b>921,603</b>	<b>3</b>	<b>3,317,510</b>	<b>96,684,409</b>
<b>Expenditures:</b>					
Current:					
General government	12,897,434	-	-	283,178	13,180,612
Public safety	9,807,319	-	-	214,320	10,021,639
Public works	4,385,748	-	-	48,938	4,434,686
Recreation	1,632,646	-	-	1,698	1,634,344
Library	1,000,052	-	-	546,253	1,546,305
Social services	913,089	-	-	2,076,623	2,989,712
Education	50,785,687	-	-	-	50,785,687
Capital outlay	-	4,426,019	73,677	2,914,653	7,414,349
Debt service:					
Principal retirements	4,430,000	-	-	-	4,430,000
Interest and fiscal changes	2,985,134	-	-	-	2,985,134
<b>Total expenditures</b>	<b>88,837,109</b>	<b>4,426,019</b>	<b>73,677</b>	<b>6,085,663</b>	<b>99,422,468</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>3,608,184</b>	<b>(3,504,416)</b>	<b>(73,674)</b>	<b>(2,768,153)</b>	<b>(2,738,059)</b>
<b>Other financing sources (uses):</b>					
Transfers in	-	614,181	-	2,895,153	3,509,334
Transfers out	(2,259,332)	-	-	(1,250,002)	(3,509,334)
<b>Total other financing sources (uses)</b>	<b>(2,259,332)</b>	<b>614,181</b>	<b>-</b>	<b>1,645,151</b>	<b>-</b>
<b>Net change in fund balances (deficits)</b>	<b>1,348,852</b>	<b>(2,890,235)</b>	<b>(73,674)</b>	<b>(1,123,002)</b>	<b>(2,738,059)</b>
Fund balance (deficit), beginning	10,574,012	10,197,628	(4,948,269)	4,543,780	20,367,151
Fund balance (deficit), ending	\$ 11,922,864	\$ 7,307,393	\$ (5,021,943)	\$ 3,420,778	\$ 17,629,092

(Continued)

**Statement of Revenues, Expenditures and Changes in Fund Balances (Deficits) -  
Governmental Funds (Continued)  
For the Year Ended June 30, 2016**

Amounts reported for governmental activities in the statement of activities are different because:

Net change in fund balances – total governmental funds (Exhibit IV)	\$ (2,738,059)
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay exceeded depreciation in the current period.	(5,084,652)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	(425,481)
Change in net deferred inflow/outflows due to pension related items	3,591,181
The issuance of long-term debt (e.g. bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.	4,526,227
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.	(6,448,686)
The net increase of certain activities of internal service funds is reported with governmental activities.	788,850
<b>Change in net position of governmental activities (Exhibit II)</b>	<b>\$ (5,790,620)</b>

See notes to financial statements.

**Statement of Net Position - Proprietary Funds**  
**June 30, 2016**

	Business-Type Activities - Enterprise Fund	Governmental Activities
	Utility Commission	Internal Service Funds
<b>Assets</b>		
Current assets:		
Cash and cash equivalents	\$ 2,320,871	\$ 1,257,291
Due from other funds	-	4,073,011
Receivables (net of allowance for uncollectibles):		
Accounts receivable	1,561,995	1,050
Intergovernmental	-	-
<b>Total current assets</b>	<b>3,882,866</b>	<b>5,331,352</b>
Noncurrent assets:		
Intangible assets	23,940	-
Less accumulated amortization	(7,910)	-
Land	127,970	-
Equipment	416,875	-
Vehicles	607,661	-
Wastewater and storm water lines and pump stations	96,552,502	-
Less accumulated depreciation	(44,906,111)	-
Construction in process	1,349,106	-
<b>Total noncurrent assets</b>	<b>54,164,033</b>	<b>-</b>
<b>Total assets</b>	<b>58,046,899</b>	<b>5,331,352</b>
<b>Liabilities</b>		
Current liabilities:		
Accounts payable	113,870	66,370
Accrued liabilities	82,630	764,096
Due to other funds	20,796	-
Advanced collections	18,008	78,834
Compensated absences	10,859	-
<b>Total current liabilities</b>	<b>246,163</b>	<b>909,300</b>
Noncurrent liabilities:		
Compensated absences	338,072	-
<b>Total liabilities</b>	<b>584,235</b>	<b>909,300</b>
<b>Net Position</b>		
Net investment in capital assets	54,164,033	-
Unrestricted	3,298,631	4,422,052
<b>Total net position</b>	<b>\$ 57,462,664</b>	<b>\$ 4,422,052</b>

See notes to financial statements.

**Statement of Revenues, Expenses and Changes in Net Position - Proprietary Funds**  
**For the Year Ended June 30, 2016**

	Business-Type Activities - Enterprise Funds	Governmental Activities Internal Service Funds
	Utility Commission	
Operating revenues:		
User, interest and lien fees	\$ 3,727,401	\$ -
Contributions	-	10,861,610
Other operating revenues	-	16,659
<b>Total operating revenues</b>	<b>3,727,401</b>	<b>10,878,269</b>
Operating expenses:		
Amortization expense	1,596	-
Depreciation expense	1,961,058	-
Salaries, wages and employee benefits	1,261,659	-
Treatment plant costs	1,224,826	-
Utilities	295,936	-
Repairs and maintenance	314,033	-
Other	25,475	-
Materials and supplies	20,867	-
Professional services	66,046	-
Claims	-	8,912,346
Program and administrative expenses	-	1,180,621
<b>Total operating expenses</b>	<b>5,171,496</b>	<b>10,092,967</b>
<b>Operating (loss) income</b>	<b>(1,444,095)</b>	<b>785,302</b>
Nonoperating revenues:		
Income on investments	10	3,548
<b>Total non-operating revenues</b>	<b>10</b>	<b>3,548</b>
<b>Net (loss) income before capital contributions and transfers</b>	<b>(1,444,085)</b>	<b>788,850</b>
Capital contributions	1,306,896	-
<b>Change in net position</b>	<b>(137,189)</b>	<b>788,850</b>
Net position, beginning	57,599,853	3,633,202
Net position, ending	\$ 57,462,664	\$ 4,422,052

See notes to financial statements.

**Statement of Cash Flows - Proprietary Funds  
For the Year Ended June 30, 2016**

	Business-Type Activities - Enterprise Funds	Governmental Activities
	Utility Commission	Internal Service Funds
Cash flows from operating activities:		
Receipts from customers and users	\$ 3,823,788	\$ 10,870,241
Payments to suppliers	(2,563,311)	(10,626,615)
Payments to employees	(1,206,494)	-
<b>Net cash provided by operating activities</b>	<b>53,983</b>	<b>243,626</b>
Cash flows from investing activities:		
Income on investments	10	3,548
<b>Net cash provided by investing activities</b>	<b>10</b>	<b>3,548</b>
<b>Increase in cash and cash equivalents</b>	<b>53,993</b>	<b>247,174</b>
Cash and cash equivalents:		
Beginning	2,266,878	1,010,117
Ending	<u>\$ 2,320,871</u>	<u>\$ 1,257,291</u>
Reconciliation of operating (loss) income to net cash:		
Provided by (used in) operating activities:		
Operating (loss) income	\$ (1,444,095)	\$ 785,302
Adjustments to reconcile operating (loss) income to net cash provided by (used in) operating activities:		
Depreciation and amortization	1,962,654	-
Change in assets and liabilities:		
Decrease in accounts receivable	96,857	2,679
Increase in accounts payable	66,200	34,041
Increase (decrease) in accrued liabilities	54,752	(19,845)
Decrease in due to other funds	(682,330)	(547,844)
Increase in compensated absences	413	-
Decrease in advance collections	(468)	(10,707)
<b>Net cash provided by operating activities</b>	<b>\$ 53,983</b>	<b>\$ 243,626</b>
Noncash investing and capital activities:		
Acquisition and construction of capital assets	<u>\$ 1,306,896</u>	<u>\$ -</u>

See notes to financial statements.

**Statement of Fiduciary Net Position - Fiduciary Funds**  
**June 30, 2016**

	Pension Trust Fund	OPEB Trust Fund	Agency Funds
<b>Assets</b>			
Cash and cash equivalents	\$ 5,805	\$ -	\$ 669,256
Investments:			
Certificates of deposit	-	-	274,692
Mutual funds	637,855	-	-
<b>Total investments</b>	<b>637,855</b>		<b>274,692</b>
Accounts receivable	-	1,160,000	-
<b>Total assets</b>	<b>\$ 643,660</b>	<b>\$ 1,160,000</b>	<b>\$ 943,948</b>
<b>Liabilities</b>			
Due to other funds	\$ 68,190	\$ -	\$ -
Amounts held for student groups and others	-	-	943,948
<b>Total liabilities</b>	<b>68,190</b>	<b>-</b>	<b>943,948</b>
<b>Net position restricted for benefits</b>	<b>\$ 575,470</b>	<b>\$ 1,160,000</b>	<b>\$ -</b>

See notes to financial statements.

**Statement of Changes in Fiduciary Net Position - Pension and OPEB Trust Funds**  
**For the Year Ended June 30, 2016**

	Pension Trust Fund	OPEB Trust Fund
Additions:		
Contributions:		
Employer	\$ 83,367	\$ 1,160,000
Investment income:		
Net appreciation in fair value of investments	11,137	-
<b>Total additions</b>	<b>94,504</b>	<b>1,160,000</b>
Deductions:		
Benefit payments	151,557	-
Administrative	6,948	-
<b>Total deductions</b>	<b>158,505</b>	<b>-</b>
<b>Change in net position</b>	<b>(64,001)</b>	<b>1,160,000</b>
Net position restricted for benefits:		
Beginning of year	639,471	-
End of year	\$ 575,470	\$ 1,160,000

See notes to financial statements.

## Town of Waterford, Connecticut

### Notes to Financial Statements

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#### Note 1. Summary of Significant Accounting Policies

The financial statements of the Town of Waterford, Connecticut (the Town) have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant policies of the Town are described below.

#### Accounting standards adopted in the current year:

GASB Statement No. 72, *Fair Value Measurement and Application*. This statement addresses accounting and financial reporting issues related to fair value measurements. The definition of fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. This statement provides guidance for determining a fair value measurement for financial reporting purposes. This statement also provides guidance for applying fair value to certain investments and disclosures related to all fair value measurements. The implementation of this statement added additional disclosures to Notes 1 and 3.

GASB Statement No. 73, *Accounting and Financial Reporting for Pensions and Related Assets that are not Within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statement Nos. 67 and 68*. This statement completes the suite of pension standards. Statement No. 73 establishes requirements for those pensions and pension plans that are not administered through a trust meeting specified criteria (in other words, those not covered by Statement Nos. 67 and 68). The requirements in Statement No. 73 for reporting pensions generally are the same as in Statement No. 68. However, the lack of a pension plan that is administered through a trust that meets specified criteria is reflected in the measurements. The implementation of this statement had no impact on the Town's financial statements as all such pensions and related assets are within the scope of GASB Statement 68.

GASB Statement No. 76, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*. This statement reduces the GAAP hierarchy to two categories of authoritative GAAP and addresses the use of authoritative and nonauthoritative literature in the event that the accounting treatment for a transaction or other event is not specified within a source of authoritative GAAP. The implementation of this statement had no impact on the Town's financial statements.

GASB Statement No. 79, *Certain External Investment Pools and Pool Participants*. This standard establishes new criteria to continue amortization cost accounting for certain external investment pools in light of recent changes to money market fund criteria. The requirements of this statement are effective for financial statements for periods beginning after June 15, 2015. Portfolio quality and monthly shadow pricing are effective for periods beginning after December 15, 2015. The implementation of this statement had no impact on the Town's financial statements.

**Reporting entity:** The Town was settled in 1646 and incorporated in 1801. The Town operates under a charter and a Board of Selectmen, Board of Finance and Representative Town Meeting (RTM) form of government.

The Town has the power to incur indebtedness by issuing bonds or notes as provided by the Connecticut General Statutes.



## Town of Waterford, Connecticut

### Notes to Financial Statements

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#### **Note 1. Summary of Significant Accounting Policies (Continued)**

Accounting principles generally accepted in the United States of America require that the reporting entity include (1) the primary government, (2) organizations for which the primary government is financially accountable and (3) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. The criteria provided in Government Accounting Standards Board Statement Codification Section 2100 have been considered and there are no agencies or entities that should be, but are not, included in the financial statements of the Town.

**Government-wide and fund financial statements:** The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the Town. The effect of interfund activity has been removed from the statement of net position, except for the net residual amounts due between governmental and business-type activities. The interfund services provided and used are not eliminated from the statement of activities in the process of consolidation. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for services.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

The various funds included in the financial statements are described below:

**Governmental funds:** Governmental Funds are those through which most governmental functions typically are financed.

**The General Fund** is the primary operating fund of the Town. This fund is used to account for and report all financial transactions and resources except those required to be accounted for in another fund. Revenues are derived primarily from property taxes, state and federal grants, licenses, permits, charges for service and interest income.

**Special Revenue Funds** account for and report the proceeds of specific revenue sources (other than major capital projects) that are restricted or committed for expenditure for specific activities other than debt service or capital projects.

**Capital Project Funds** account for and report all financial resources that are restricted, committed or assigned to expenditure for capital outlay.

**Permanent Funds** are used to account for and report resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the Town's programs.

## Town of Waterford, Connecticut

### Notes to Financial Statements

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#### Note 1. Summary of Significant Accounting Policies (Continued)

**Proprietary funds:** Proprietary funds are used to account for activities that are similar to those often found in the private sector. These funds are accounted for on the flow of economic resources measurement focus and use the accrual basis of accounting. The following are the Town's proprietary funds:

**Enterprise Funds:** account for operations that are financed in a manner similar to private business enterprises, where the intent is that costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. The Utility Commission Fund is the Town's only enterprise fund.

**Internal Service Funds:** account for the financing of goods or services provided by one department to other departments or agencies of the Town on a cost-reimbursement basis. The Health Insurance Fund is the Town's only internal service fund.

**Fiduciary funds:** Fiduciary Funds are used to account for assets held by the Town in a trustee capacity or as an agent for individuals, private organizations and/or other governments. Fiduciary funds are not included in the government-wide statements. The fiduciary funds are as follows:

**The Pension Trust Fund** accounts for the Municipal Employees Retirement System.

**Agency Funds** are custodial in nature (assets equal liabilities) and do not involve measurement of results of operation. The Student Activities Fund, Student Scholarship Fund and Performance Bonds Fund are the Town's agency funds.

**Measurement focus, basis of accounting and financial statement presentation:** The government-wide, proprietary fund and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. However, agency funds, unlike other fiduciary funds, report only assets and liabilities and do not have a measurement focus, and follow the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied for. Intergovernmental grants and entitlements and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Town considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are generally recorded when a liability is incurred except for debt service expenditures, as well as expenditures related to compensated absences, pension obligations, landfill post-closure monitoring, claims and judgments, and other post-employment benefits which are recorded only when payment is due (matured).

Property taxes when levied for, intergovernmental revenue when eligibility requirements are met, licenses, and interest associated with the current fiscal period are all considered to be measurable and so have been recognized as revenues of the current fiscal period, if available. All other revenue items are considered to be measurable and available only when cash is received by the Town.

## Town of Waterford, Connecticut

### Notes to Financial Statements

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#### Note 1. Summary of Significant Accounting Policies (Continued)

The Town reports the following major governmental funds:

**The General Fund** is the Town's primary operating fund. It accounts for all financial resources of the Town, except those required to be accounted for in another fund.

**The Capital and Nonrecurring Expenditures Fund** accounts and reports for revenues and expenditures for the various short-term construction projects funded by the General Fund.

**The Waterford High School Building Project** accounts and reports for revenues, expenditures, and other financing sources for the construction of the High School.

The Town reports the following proprietary fund:

**The Utility Commission Fund** accounts for the operation and maintenance of the sewer collection system, which is owned by the Town and is primarily supported through charges to customers.

Additionally, the Town reports the following fund types:

**The Internal Service Fund** is used to account for the Town's fully-indemnified insurance program for health insurance coverage of Town and Board of Education employees.

**The Pension Trust Fund** is used to account for assets that have been set aside in trust for the employee retirement plan for certain Town employees.

**The OPEB Trust Fund** is used to account for assets that have been set aside in trust for other post-employment benefits for certain employees.

**The Agency Funds** account for monies held by the Town as a custodian for outside groups and agencies.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include property taxes.

**Cash and cash equivalents:** The Town classifies money market funds, STIF investments, treasury bills and certificates of deposit having original maturities of three months or less when purchased as cash equivalents. The Connecticut State Treasurer's Short-Term Investment Fund is an investment pool managed by the State of Connecticut Office of the State Treasurer. Investments must be made in instruments authorized by Connecticut General Statutes 3-27c through 3-27e. Investment guidelines are adopted by the State Treasurer. The fair value of the position in the pool is the same as the value of the pool shares. The pool is reported at amortized cost.

**Investments:** Investments for the Town are stated at fair value using quoted market prices.

## Town of Waterford, Connecticut

### Notes to Financial Statements

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#### **Note 1. Summary of Significant Accounting Policies (Continued)**

**Fair value:** The Town uses fair value measurements to record fair value adjustments to certain assets and to determine fair value disclosures. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Fair value is best determined based upon quoted market prices. However, in certain instances, there are no quoted market prices for certain assets or liabilities. In cases where quoted market prices are not available, fair values are based on estimates using present value or other valuation techniques. Those techniques are significantly affected by the assumptions used, including the discount rate and estimates of future cash flows. Accordingly, the fair value estimates may not be realized in an immediate settlement of the asset or liability.

Fair value measurements focus on exit prices in an orderly transaction (that is, not a forced liquidation or distressed sale) between market participants at the measurement date under current market conditions. If there has been a significant decrease in the volume and level of activity for the asset or liability, a change in valuation technique or the use of multiple valuation techniques may be appropriate. In such instances, determining the price at which willing market participants would transact at the measurement date under current market conditions depends on the facts and circumstances and requires the use of significant judgment.

The Town's fair value measurements are classified into a fair value hierarchy based on the markets in which the assets and liabilities are traded and the reliability of the assumptions used to determine fair value.

The three categories within the hierarchy are as follows:

**Level 1:** Quoted prices in active markets for identical assets and liabilities.

**Level 2:** Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly, including quoted prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets or liabilities in markets that are not active, interest rates and yield curves observable at commonly quoted intervals, implied volatilities, credit spreads, and market-corroborated inputs.

**Level 3:** Unobservable inputs shall be used to measure fair value to the extent that relevant observable inputs are not available, thereby allowing for situations in which there is little, if any, market activity for the asset or liability at the measurement date. Level 3 assets and liabilities include financial instruments whose value is determined using pricing models, discounted cash flows methodologies, or similar techniques, as well as instruments for which the determination of fair value requires significant management judgement.

See Note 3 for additional information regarding fair value.

**Interfunds:** Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the noncurrent portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources.

## Town of Waterford, Connecticut

### Notes to Financial Statements

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#### Note 1. Summary of Significant Accounting Policies (Continued)

**Property taxes:** The Town's property tax is levied each June on the assessed value listed on the prior October 1 Grand List for all taxable property located in the Town, and are computed at 70% of market value. Although taxes are levied in June, the legal right to attach property does not exist until July 1. Taxes are due and payable in two installments, on July 1 following the date of the Grand List and on January 1 of the subsequent year. Interest of 1 ½% per month is charged on delinquent taxes. Liens are effective on the attachment date and are continued by filing prior to the following levy date.

Additional supplemental property taxes are assessed for motor vehicles registered subsequent to the Grand List date through July 31 and are payable in one installment due January 1. The Town files liens against property if taxes that are due July 1 remain unpaid on the following June 30. All trade and property tax receivables are shown net of an allowance for uncollectibles.

**Allowance for uncollectibles:** Receivables for the primary government are reported net of allowance for doubtful accounts. The allowance for doubtful accounts represents those accounts which are deemed uncollectible based on past collection history and on analysis of creditor's ability to pay. An amount of \$40,000 has been established as an allowance for uncollectible taxes.

**Inventories and prepaid items:** All prepaids are reported using the consumption method.

All inventories are valued at cost using the first-in/first-out (FIFO) method. Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

**Accounting estimates:** The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, deferred inflows of resources, and deferred outflows of resources and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**Capital assets:** Capital assets, which include property, plant, equipment and infrastructure assets (e.g., roads, bridges, sidewalks and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements and proprietary fund financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

In governmental fund financial statements, capital outlay (assets) is reported as an expenditure and no depreciation expense is recorded.

## Town of Waterford, Connecticut

### Notes to Financial Statements

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#### Note 1. Summary of Significant Accounting Policies (Continued)

Property, plant and equipment are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings	25-40
Building improvements	25-40
Land improvements	20
Public domain infrastructure	10-65
System infrastructure	30
Vehicles	8
Office equipment	5-20
Computer equipment	5
Machinery and equipment	5-30
Software	15

**Compensated absences:** Town and Board of Education employees accumulate vacation and sick leave hours for subsequent use or for payment upon termination or retirement. Vacation and sick leave expenses to be paid in future periods are accrued when incurred in the government-wide and proprietary financial statements. A liability for these amounts is reported in governmental funds only for amounts that have become due. The general fund is typically used to liquidate the liability.

**Net pension liability:** The net pension liability is measured as the portion of the actuarial present value of projected benefits that is attributed to past periods of employee service (total pension liability), net of the pension plan's fiduciary net position. The pension plan's fiduciary net position is determined using the same valuation methods that are used by the pension plan for purposes of preparing its statement of fiduciary net position. The net pension liability is measured as of a date (measurement date) no earlier than the end of the employer's prior fiscal year, consistently applied from period to period.

**Deferred outflows/inflows of resources:** In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position or fund balance that applies to a future period or periods and so will not be recognized as an outflow of resources (expense/expenditure) until then. The Town reports a deferred charge on refunding and deferred outflows related to pension in the government-wide statement of net position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. A deferred outflow of resources related to pension results from differences between expected and actual experience, changes in assumptions or other inputs. These amounts are deferred and included in pension expense in a systematic and rational manner.

Notes to Financial Statements

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**Note 1. Summary of Significant Accounting Policies (Continued)**

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position or fund balance that applies to a future period or periods and so will not be recognized as an inflow of resources (revenue) until that time. Advance property tax collections represents taxes inherently associated with a future period. This amount is recognized during the period in which the revenue is associated. Also, for governmental funds, the Town reports unavailable revenue, which arises only under the modified accrual basis of accounting. The governmental funds report unavailable revenues from property taxes, interest on property taxes, and charges for services. These amounts are deferred and recognized as an inflow of resources (revenue) in the period during which the amounts become available.

**Long-term obligations:** In the government-wide financial statements and proprietary fund type financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities or proprietary fund type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of any significant applicable bond premium or discount. Bond issuance costs are expensed when incurred.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs are reported as debt service expenditures.

**Net position:** In the government-wide and proprietary fund financial statements, net position is classified in the following categories:

**Net investment in capital assets:** This category groups all capital assets, including infrastructure, into one component of net position. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction or improvement of these assets and unspent bond proceeds reduce this category. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction or improvement of those assets or related debt are included in this component of net position.

**Restricted net position:** These amounts are restricted to specific purposes when constraints placed on the use of resources are either (a) externally imposed by creditors (such as debt covenants), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislations.

**Unrestricted net position (deficit):** This category represents the net position of the Town, which is not restricted for any project or other purpose.

## Town of Waterford, Connecticut

### Notes to Financial Statements

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#### Note 1. Summary of Significant Accounting Policies (Continued)

**Fund balance:** In the governmental fund financial statements, the Town reported the following governmental fund balances:

**Nonspendable fund balance:** These amounts cannot be spent because they are not in spendable form or because they are legally or contractually required to be maintained intact.

**Restricted fund balance:** These amounts are restricted to specific purposes when constraints placed on the use of resources are either (a) externally imposed by creditors (such as debt covenants), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislations.

**Committed fund balance:** This represents amounts constrained, prior to year-end, for a specific purpose by a government using its highest level of decision-making authority (Town of Waterford Representative Town Meeting) in the form of an ordinance. Once adopted, the limitation imposed by the ordinance remains in place until similar action is taken to remove or revise the limitation.

**Assigned fund balance:** Amounts constrained for the intent to be used for a specific purpose by a governing board or a body or official that has been delegated authority to assign amounts by the Town Charter, Finance Director.

**Unassigned fund balance:** Includes residual positive fund balance within the General Fund which has not been classified within the other above mentioned categories. Unassigned fund balance may also include residual deficits for other governmental funds.

When both restricted and unrestricted amounts are available for use, it is the Town's practice to use restricted resources first. Additionally, the Town would first use committed, then assigned, and lastly unassigned.

#### Other Post-Employment Obligations (OPEB) accounting:

**OPEB Plan:** Employer contributions are recognized in the period in which the contributions are due, and the Town has made a formal commitment to provide contributions.

**Governmental funds and governmental activities:** In governmental funds, expenditures are recognized when they are paid or are expected to be paid with current available resources. In governmental activities, expense is recognized based on actuarially required contributions. The net OPEB obligation, the cumulative difference between annual OPEB cost and the Town's contributions to the plan since July 1, 2008, is calculated on an actuarial basis consistent with the requirements of Government Accounting Standards Board Statement No. 45. The OPEB obligation (OPEB) is recorded as a noncurrent liability in the government-wide financial statements.

**Funding policy:** The Town makes annual contributions on Committee decisions.



## Town of Waterford, Connecticut

### Notes to Financial Statements

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#### Note 2. Reconciliation of Government-Wide and Fund Financial Statements

**Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net position:** The governmental fund balance sheet includes a reconciliation between fund balance – total governmental funds, and net position - governmental activities as reported in the government-wide statement of net position. One element of that reconciliation explains that “long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.” The details of this difference are as follows:

Bonds payable	\$ 85,715,000
Premium on bonds	1,558,441
OPEB	15,274,000
Compensated absences	7,811,225
Pension contribution payable (MERS)	2,542,012
Net pension liability	12,289,514
Landfill post closure costs	<u>391,000</u>
Net adjustment to reduce fund balance - total governmental funds to arrive at net position - governmental activities	<u>\$ 125,581,192</u>

**Explanation of certain differences between the governmental fund statement of revenues, expenditures and changes in fund balances and the government-wide statement of activities:** The governmental fund statement of revenues, expenditures and changes in fund balances includes a reconciliation between net changes in fund balances - total governmental funds and changes in net position of governmental activities as reported in the government-wide statement of activities. One element of that reconciliation explains that “Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.” The details of this difference are as follows:

Capital outlay	\$ 5,289,382
Depreciation expense	(9,676,204)
Loss on disposal	<u>(697,830)</u>
Net adjustment to decrease net changes in fund balances - total governmental funds to arrive at changes in net position of governmental activities	<u>\$ (5,084,652)</u>

## Town of Waterford, Connecticut

### Notes to Financial Statements

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#### Note 2. Reconciliation of Government-Wide and Fund Financial Statements (Continued)

**Explanation of certain differences between the governmental fund statement of revenues, expenditures and changes in fund balances and the government-wide statement of activities:** Another element of that reconciliation states that "The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities." The details of this difference are as follows:

Principal repayments:	
General obligation debt	\$ 4,430,000
Amortization of charges on refunding	(41,973)
Amortization of bond premiums	<u>138,200</u>
Net adjustment to increase net changes in fund balances - total	
governmental funds to arrive at changes in net position of	
governmental activities	<u><u>\$ 4,526,227</u></u>

Another element of that reconciliation states that "Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds." The details of account balance changes are as follows:

Compensated absences	\$ 436,636
OPEB obligation	(1,699,200)
Accrued Interest	93,619
Increase in pension liability	(2,760,729)
Increase in pension contribution payable	(2,542,012)
Landfill closure costs	<u>23,000</u>
Net adjustment to decrease net changes in fund balances - total	
governmental funds to arrive at changes in net position of	
governmental activities	<u><u>\$ (6,448,686)</u></u>

#### Note 3. Cash, Cash Equivalents and Investments

**Deposits:** The Town does have a policy for deposits and a custodial credit risk policy. The Town's custodial credit risk policy follows State statutes. The State of Connecticut requires that each depository maintain segregated collateral in an amount equal to a defined percentage of its public deposits based upon the bank's risk based capital ratio.

**Investments:** The Town and Pension Trust Fund have a policy for investments, which is governed by State statutes. The Connecticut General Statutes (Section 7-400) permit municipalities to invest in: (1) obligations of the United States and its agencies (2) highly rated obligations of any state of the United States or of any political subdivision, authority or agency thereof; and (3) shares or other interests in custodial arrangements or pools maintaining constant net asset values and in highly rated no-load open end money market mutual funds (with constant or fluctuating net asset values) whose portfolios are limited to obligations of the United States and its agencies, and repurchase agreements fully collateralized by such obligations. The Statutes (Sections 3-24f and 3-27f) also provide for investment in shares of the Connecticut Short Term Investment Fund.

## Town of Waterford, Connecticut

### Notes to Financial Statements

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#### Note 3. Cash, Cash Equivalents and Investments (Continued)

Other provisions of the Statutes cover specific municipal funds with particular investment authority, which mainly is the Pension Trust Fund. The Town and Pension Trust Fund have a custodial credit risk policy which follows State statutes.

**Interest rate risk:** The Town and pension plan have a policy that limits investing in short-term securities, money market funds or similar investment pools, and limiting the average maturity in the portfolio in accordance with this policy will minimize interest rate risk. The Town has no formal policy for interest rate risk.

**Concentrations:** The Town and pension plan do have a policy that limits the amounts invested in any one issuer to no more than 15% from a specific issuer or business sector (except U.S. Treasuries or Connecticut Short Term Investment Funds), which is to maintain a diversified portfolio to minimize the risk of loss resulting from over-concentration of assets in a specific issuer.

#### Custodial credit risk:

**Deposits:** This is the risk that, in the event of failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. As of June 30, 2016, approximately \$18,859,000 of the Town's bank balance of \$23,164,000 was uninsured and uncollateralized.

**Investments:** This is the risk that in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party.

Cash, cash equivalents and investments of the Town consist of the following at June 30, 2016:

#### Cash and cash equivalents:

Deposits with financial institutions	\$ 13,769,763
State of Connecticut Short-Term Investment Fund	8,708,607
Total cash and cash equivalents	<u>22,478,370</u>

#### Investments:

Governmental Funds:	
Certificates of deposit	<u>8,812,298</u>

Pension Trust Funds:	
Equity mutual funds	213,647
Bond mutual funds	424,208
Total pension investments	<u>637,855</u>

Agency Funds:	
Certificates of deposit	274,692
Total investments	<u>9,724,845</u>

Total cash, cash equivalents and investments	<u><u>\$ 32,203,215</u></u>
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**Town of Waterford, Connecticut**

**Notes to Financial Statements**

**Note 3. Cash, Cash Equivalents and Investments (Continued)**

Cash, cash equivalents and investments are classified in the accompanying financial statements as follows:

Statement of net position:

Cash and cash equivalents	\$ 21,803,309
Investments, certificates of deposit	8,812,298
	<u>30,615,607</u>

Fiduciary funds:

Cash and cash equivalents	675,061
Investments	912,547
	<u>1,587,608</u>

Total cash, cash equivalents and investments	<u><u>\$ 32,203,215</u></u>
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**Interest rate risk:** This is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. Information about the exposure of the Town's debt type investments to this risk using the segmented time distribution model is as follows:

Summary of Investments	Fair Value	Investment Maturities (in Years)		
		Less Than 1 Year	1-5 Years	6-10 Years
Bond mutual funds	\$ 424,208	\$ -	\$ -	\$ 424,208
Pooled fixed income	8,708,607	8,708,607	-	-
Total	<u>\$ 9,132,815</u>	<u>\$ 8,708,607</u>	<u>\$ -</u>	<u>\$ 424,208</u>

**Credit risk:** The Town does not have a formal policy relating to credit risk. Generally, credit risk is the risk that an issuer of a debt type investment will not fulfill its obligation to the holder of the investment. This is measured by assignment of a rating by a nationally recognized rating organization. The following table provides a summary of the Town's investments as rated by nationally recognized statistical rating organizations.

	Fair Value	Standard and Poor's
State Short-Term Investment Fund (STIF)	\$ 8,708,607	AAAm
Bond mutual fund	114,874	A
Bond mutual fund	212,053	BBB
Bond mutual fund	97,281	B

**Town of Waterford, Connecticut**

**Notes to Financial Statements**

**Note 3. Cash, Cash Equivalents and Investments (Continued)**

**Fair value:** The Plan categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The Plan has the following recurring fair value measurements as of June 30, 2016:

	Fair Value Measurements Using			
	Quoted Prices in Active Markets for Identical Assets (Level 1)		Significant Other Observable Inputs (Level 2)	Significant Other Observable Inputs (Level 3)
June 30, 2016				
Investments by fair value level:				
Equity Mutual funds	\$ 213,647	\$ 213,647	\$ -	\$ -
Bond Mutual funds	424,208	424,208	-	-
Total investments by fair value level	<u>\$ 637,855</u>	<u>\$ 637,855</u>	<u>\$ -</u>	<u>\$ -</u>

**Debt and equity securities:** Debt and equity securities, classified in Level 1 of the fair value hierarchy, are valued using prices quoted in active markets for those securities.

**Town of Waterford, Connecticut**

**Notes to Financial Statements**

**Note 4. Deferred Inflows of Resources/Unearned Revenue**

Governmental funds report deferred inflows of resources in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds and governmental activities report unearned revenues in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of unearned revenue and unavailable revenue reported in the governmental funds are as follows:

	Deferred Inflows	Unearned Revenue
General fund:		
Delinquent property taxes (principal)	\$ 1,604,522	\$ -
Delinquent property taxes (interest)	804,427	-
Delinquent sewer assessments	88,636	-
Delinquent water assessments	15,994	-
Miscellaneous accounts receivable	36,905	-
Advance property tax collections	88,953	-
Capital nonrecurring expenditures fund:		
Grants receivable	15,603	-
Nonmajor funds:		
Delinquent sewer connection fees	1,493	-
Miscellaneous accounts receivable	2,600	-
Grants receivable	112,839	-
Grant drawdowns prior to meeting all eligibility requirements	-	141,441
Total unearned/unavailable revenue for governmental funds	<u>\$ 2,771,972</u>	<u>\$ 141,441</u>

**Note 5. Interfund Receivables, Payables and Transfers**

As of June 30, 2016, interfund balances that resulted from various interfund transactions were as follows:

	Due From Other Funds	Due To Other Funds
General fund	\$ 6,807,036	\$ 5,946,291
Capital and nonrecurring expenditures fund	-	398,749
Waterford High School building project	-	5,021,616
Nonmajor governmental funds	1,873,279	1,365,874
Utility commission	-	20,796
Internal service fund	4,073,011	-
Total	<u>\$ 12,753,326</u>	<u>\$ 12,753,326</u>

**Town of Waterford, Connecticut**

**Notes to Financial Statements**

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**Note 5. Interfund Receivables, Payables and Transfers (Continued)**

The balances above resulted from the time lag between the dates that payments occur between funds for various activities. The majority of the balances relate to capital purchases as permanent funding has not yet been obtained. The remaining amounts owed to the funds had not been satisfied at year end.

Interfund transfers during the year ended June 30, 2016 were as follows:

	Transfers In	Transfers Out
General fund	\$ -	\$ 2,259,332
Capital and nonrecurring expenditures fund	614,181	-
Nonmajor governmental funds	2,895,153	1,250,002
Total	<u>\$ 3,509,334</u>	<u>\$ 3,509,334</u>

The transfers out of the general fund were made to the Capital and Nonrecurring Fund and the Capital Improvement Fund in line with the Town's Capital Improvement Plan. This plan was put in place to minimize the mill rate impact of long-term projects.

**Town of Waterford, Connecticut**

**Notes to Financial Statements**

**Note 6. Capital Assets**

Capital asset activity for the year ended June 30, 2016 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 8,017,930	\$ -	\$ -	\$ 8,017,930
Permanent easements	5,000	-	-	5,000
Construction in progress	711,561	208,135	112,029	807,667
Total capital assets, not being depreciated	8,734,491	208,135	112,029	8,830,597
Capital assets, being depreciated:				
Land improvements	2,470,776	-	77,777	2,392,999
Buildings and improvements	241,956,812	288,687	1,341,143	240,904,356
Vehicles	12,847,458	2,712,516	866,700	14,693,274
Machinery and equipment	14,812,480	792,929	933,849	14,671,560
Infrastructure	102,243,081	1,389,394	1,148,379	102,484,096
Software	531,516	9,750	-	541,266
Total capital assets being depreciated	374,862,123	5,193,276	4,367,848	375,687,551
Less accumulated depreciation for:				
Land improvements	1,744,109	59,185	70,074	1,733,220
Buildings and improvements	52,967,370	5,787,222	1,342,766	57,411,826
Vehicles	9,072,763	1,065,789	851,422	9,287,130
Machinery and equipment	8,749,186	1,134,639	865,965	9,017,860
Infrastructure	43,900,349	1,608,176	539,791	44,968,734
Software	408,235	21,193	-	429,428
Total accumulated depreciation	116,842,012	9,676,204	3,670,018	122,848,198
Total capital assets, being depreciated, net	258,020,111	(4,482,928)	697,830	252,839,353
Governmental activities capital assets, net	\$ 266,754,602	\$ (4,274,793)	\$ 809,859	\$ 261,669,950



**Town of Waterford, Connecticut**

**Notes to Financial Statements**

**Note 6. Capital Assets (Continued)**

	Beginning Balance	Increases	Decreases	Ending Balance
Business-type activities:				
Capital assets, not being depreciated:				
Land	\$ 127,970	\$ -	\$ -	\$ 127,970
Construction in progress	57,080	1,292,026	-	1,349,106
Total capital assets, not being depreciated	185,050	1,292,026	-	1,477,076
Capital assets, being depreciated:				
Vehicles	607,661	-	-	607,661
Machinery and equipment	416,875	-	-	416,875
Infrastructure	95,168,875	-	-	95,168,875
Buildings and improvements	1,383,627	-	-	1,383,627
Software	23,940	-	-	23,940
Total capital assets being depreciated	97,600,978	-	-	97,600,978
Less accumulated depreciation for:				
Vehicles	426,361	40,738	-	467,099
Machinery and equipment	182,254	22,172	-	204,426
Infrastructure	42,104,391	1,863,558	-	43,967,949
Buildings and improvements	232,049	34,588	-	266,637
Software	6,313	1,597	-	7,910
Total accumulated depreciation	42,951,368	1,962,653	-	44,914,021
Total capital assets, being depreciated, net	54,649,610	(1,962,653)	-	52,686,957
Business-type capital assets, net	\$ 54,834,660	\$ (670,627)	\$ -	\$ 54,164,033

Depreciation expense was charged to functions/programs of the Town as follows:

Governmental activities:	
General government	\$ 197,232
Public Safety	1,233,437
Public Works	2,170,496
Recreation	332,658
Library	21,649
Social Services	115,429
Education	5,605,303
Total depreciation expense - governmental activities	\$ 9,676,204
Business-type activities:	
Utility Commission	\$ 1,962,653

**Town of Waterford, Connecticut**

**Notes to Financial Statements**

**Note 6. Capital Assets (Continued)**

**Construction commitments:** The Town has active construction projects as of June 30, 2016. At year end the Town's commitments with contractors are as follows:

Project	Spent-to-Date	Remaining Commitment
High school renovation	\$ 65,562,969	\$ 7,957
General government projects	169,363	684,764
Cohanzie School demolition	1,284,529	66,170
Department of Public Works projects	1,115,897	184,341
Public Safety Projects	-	106,340
Utility Commission projects	3,300,448	341,224
Total	<u>\$ 71,433,206</u>	<u>\$ 1,390,796</u>

The commitments are being financed through appropriations out of the Capital and Nonrecurring Expenditures Fund and Capital Projects Funds, as well as state grants and bonding.

**Note 7. Long-Term Obligations**

A summary of changes in outstanding obligations during the year ended June 30, 2016 is as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Due Within One Year
<b>Governmental activities:</b>					
Bonds payable:					
General obligation bonds	\$ 90,145,000	\$ -	\$ 4,430,000	\$ 85,715,000	\$ 4,585,000
Premium on bonds	1,696,641	-	138,200	1,558,441	138,200
Total bonds payable	<u>91,841,641</u>	<u>-</u>	<u>4,568,200</u>	<u>87,273,441</u>	<u>4,723,200</u>
Other long-term liabilities:					
OPEB liability	13,574,800	1,699,200	-	15,274,000	-
Landfill post closure monitoring	414,000	-	23,000	391,000	23,000
Compensated absences	8,247,861	-	436,636	7,811,225	355,127
Net pension liability (Pension)	574,126	-	23,086	551,040	-
Net pension liability (MERS)	8,954,659	2,783,815	-	11,738,474	-
Prior Service Cost (MERS)	-	2,542,012	-	2,542,012	-
Total other long-term liabilities	<u>31,765,446</u>	<u>7,025,027</u>	<u>482,722</u>	<u>38,307,751</u>	<u>378,127</u>
Governmental activity long-term liabilities	<u>\$ 123,607,087</u>	<u>\$ 7,025,027</u>	<u>\$ 5,050,922</u>	<u>\$ 125,581,192</u>	<u>\$ 5,101,327</u>
<b>Business-type activities:</b>					
Compensated absences	<u>\$ 348,518</u>	<u>\$ 413</u>	<u>\$ -</u>	<u>\$ 348,931</u>	<u>\$ 10,859</u>

For the governmental activities, other long-term liabilities including compensated absences are generally liquidated by the General Fund.

**Town of Waterford, Connecticut**

**Notes to Financial Statements**

**Note 7. Long-Term Obligations (Continued)**

**General obligation bonds:** At June 30, 2016, the outstanding general obligation bonds of the Town were as follows:

Description	Maturity Ranges	Original Amount	Date of Issue	Date of Maturity	Interest Rate	Balance June 30, 2016
Governmental activities:						
Schools:						
Clark Lane School	\$800,000-\$850,000	\$ 9,440,000	12/29/14	08/15/26	3.0%-5.0%	\$ 8,830,000
Quaker Hill School	\$425,000-\$450,000	8,500,000	08/01/09	08/01/28	2.0%-4.0%	5,800,000
Oswegatchie School	\$735,000-\$740,000	14,000,000	08/01/11	08/01/30	2.0%-4.0%	11,040,000
Great Neck Elementary	\$655,000-\$975,000	15,640,000	03/01/12	08/01/31	1.75%-3.25%	13,675,000
Waterford High School	\$1,355,000-\$2,000,000	33,750,000	03/15/13	08/15/32	2.0%-4.0%	31,080,000
School Issue of 2014	\$640,000-\$940,000	15,930,000	03/17/14	03/15/34	3.0%-4.0%	15,290,000

The following is a summary as of June 30, 2016 of the future principal and interest requirements for the Town's general obligation bonds:

Fiscal Year Ending June 30:	Principal	Interest	Total
2017	\$ 4,585,000	\$ 2,798,808	\$ 7,383,808
2018	4,795,000	2,653,583	7,448,583
2019	5,140,000	2,500,020	7,640,020
2020	5,265,000	2,317,733	7,582,733
2021	5,505,000	2,113,433	7,618,433
2022-2026	28,565,000	7,924,788	36,489,788
2027-2031	25,120,000	3,362,047	28,482,047
2032-2036	6,740,000	350,285	7,090,285
	<u>\$ 85,715,000</u>	<u>\$ 24,020,697</u>	<u>\$ 109,735,697</u>

## Town of Waterford, Connecticut

### Notes to Financial Statements

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#### Note 7. Long-Term Obligations (Continued)

The Town's indebtedness (including authorized but unissued bonds and overlapping debt), net of principal reimbursements expected from the State, does not exceed the legal debt limitations as required by the Connecticut General Statutes as reflected in the following schedule:

Category	Debt Limit (in thousands)	Net Indebtedness (in thousands)	Balance (in thousands)
General purpose	\$ 183,956	\$ -	\$ 183,956
Schools	367,911	134,033	233,878
Sewers	306,593	-	306,593
Urban renewal	265,714	-	265,714
Pension deficit	245,274	-	245,274

**General obligation bonds:** The total overall statutory debt limit for the Town is equal to seven times annual receipts from taxation, or approximately \$572,307,000.

**Bonds authorized but unissued:** Total authorized but unissued debt at June 30, 2016 consists of the following:

Schools \$ 48,317,732

#### Note 8. Fund Deficits

The following funds had fund deficit balances at June 30, 2016:

Waterford High School Building Project \$ 5,021,943

Nonmajor Governmental Funds:

Historic Document Preservation Grant Fund	7,000
Nuclear Safety Emergency Preparedness Grant Fund	42,583
Mago Point Park STEAP Grant	4,234
DEMAHS 2014 Port Security Grant	59,022
Oswegatchie Elementary School Project	366,232
Great Neck Elementary School	353,321
Quaker Hill Elementary School Project	69,951

These deficits will be reduced or eliminated when grant funds are received or appropriated by transfers from the General Fund or permanent financing is obtained.

Town of Waterford, Connecticut

Notes to Financial Statements

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**Note 9. Employee Retirement Systems and Pension Plans**

**Pension trust fund:**

**Plan description:** The Town maintains a single-employer defined benefit pension plan (the Plan). The Plan was established and is administered by the Town. The Plan covers employees who retired or terminated in a vested status prior to MERS participation. There are no contributions required from the members. The Town is required to contribute the amounts necessary to finance the benefits for the participants in this plan. The Plan is included as part of the Town's financial reporting entity as a Pension Trust Fund. The Plan does not issue a separate stand-alone financial report.

The Plan provides retirement, disability and death benefits to plan members and their beneficiaries. The Plan is closed to new members. All eligible full-time employees must enroll in the MERS plan.

Members who retired at normal retirement date (age 62 and 15 years of service) receive benefits equal to 1.5% of final average earnings (the average of the highest 5 years within the last 10 years) per year of service, limited to 30 years. Members who retired at service retirement date (age 50 and 25 years of service) receive benefits equal to 2% of final average earnings per year of service, limited to 30 years, until age 62. Members who retired at early retirement date (age 57 and 15 years of service) could elect to receive benefits accrued to that date, reduced by .4167% for each month prior to normal retirement date, or to defer benefits until normal retirement date with no reduction. Benefit provisions are established and can be amended by the Representative Town Meeting.

**Plan administration:** The general administration and management of the pension plan and the responsibility for carrying out the provision of the plan shall be placed with the Retirement Commission. The Retirement Commission will be made up as follows:

- A member of the board of police commissioners to be appointed by the board police commissioners annually;
- A member of the board of selectmen to be appointed by the board of selectmen annually;
- A member of the board of education to be appointed by the board of education annually;
- A member of the board of finance to be appointed by the board of finance biennially, for a two-year term, subsequent to December 1st but no later than December 31st of each odd-numbered year;
- Two members of the representative town meeting to be appointed by the representative town meeting biennially, for a two-year term at the regularly scheduled December meeting of each odd-numbered year; and
- A member of the fire service to be appointed by the director of fire services annually.

**Plan membership consisted of the following at July 1, 2015, the date of the latest actuarial valuation:**

Retirees, disabled and beneficiaries currently receiving benefits	16
Terminated employees entitled to benefits but not yet receiving them	1
Active plan members	-
Total	<u>17</u>

Town of Waterford, Connecticut

Notes to Financial Statements

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**Note 9. Employee Retirement Systems and Pension Plans (Continued)**

**Summary of significant accounting policies:**

**Basis of accounting:** The Plan's financial statements are prepared using the accrual basis of accounting. Plan member and employer contributions are recognized as revenues when due in accordance with the terms of the Plan. Benefits and refunds are recognized when due and payable in accordance with the terms of the Plan. Administrative costs are paid from pension fund resources.

**Funding policy:** There are no active employees in this Plan. Contributions required for the year ended June 30, 2016 were \$83,367. Excess assets in the Plan may be used to fund past service costs for employees who transferred to MERS.

**Summary of significant accounting policies:** The annual required contribution was determined as part of the July 1, 2015 actuarial valuation using the entry age method, level dollar amortization method and remaining amortization period of eleven-years open. The actuarial assumptions included a) a 6.25% investment rate of return, b) retiree cost of living increase of 2.0%. The assumptions did not include projected salary or post-retirement benefit increases. The actuarial value of assets was determined using asset smoothing.

**Investments:**

**Investment policy:** The Plan's policy in regards to the allocation of invested assets is established and may be amended:

Asset Class	Pension Funds Allocation %
Large Cap	15%
Small Cap	10%
International	8%
Core Fixed Income	51%
High Yield Bond	15%
Cash equivalents	1%

**Rate of return:** For the year ended June 30, 2016, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was 1.75%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

**Net pension liability of the Town:** The components of the net pension liability of the Town at June 30, 2016 were as follows:

Net Pension Liability	June 30, 2016
Total pension liability	\$ 1,126,510
Plan fiduciary net position	575,470
Net pension liability	<u>\$ 551,040</u>
Plan fiduciary net position as a percentage of total pension liability	<u>51.08%</u>

## Town of Waterford, Connecticut

### Notes to Financial Statements

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#### Note 9. Employee Retirement Systems and Pension Plans (Continued)

**Actuarial assumptions:** The total pension liability was determined by an actuarial valuation as of July 1, 2015, calculated based on the discount rate and actuarial assumptions below, and then was projected forward to the measurement date June 30, 2016. There have been no significant changes between the valuation date and the fiscal year end.

- Cost of living adjustments: 2% per year
- Investment return: 6.25%, compounded annually
- Actuarial cost method - entry age normal

Mortality rates were based on the RP-2000 Mortality Table, projected to the valuation date with Scale AA.

**Discount rate:** The discount rate used to measure the total pension liability was 6.25%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that Town contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate.

Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members.

Therefore, the long-term expected rates of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**Assumed rate of return:** The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed. Best estimates of the real rates of returns for each major asset class are included in the pension plan's target asset allocation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of July 1, 2015, and the final investment return assumption, are summarized in the following table:

Asset Class	Long-Term Expected Real Return - Portfolio
Large Cap	4.75%
Small Cap	5.50%
International	5.25%
Core Fixed Income	2.00%
High Yield Bond	3.25%
Cash equivalents	0.50%
Total weighted average real return	3.20%
Long-Term Inflation Expectation	3.00%
Long-term expected nominal return	6.20%

Town of Waterford, Connecticut

Notes to Financial Statements

**Note 9. Employee Retirement Systems and Pension Plans (Continued)**

**Sensitivity of the net pension liability to changes in the discount rate:** The following presents the net pension liability of the Town, calculated using the discount rate of 6.25%, as well as what the Town's net pension liability would be if it were calculated using a discount rate that is 1.00% lower or 1.00% higher than the current rate:

	1% Decrease 5.25%	Current Discount Rate 6.25%	1% Increase 7.25%
Net pension liability	\$ 632,418	\$ 551,040	\$ 479,708

For the fiscal year ended June 30, 2016, the recognized pension expense is \$38,433. As of June 30, 2016, deferred outflows of resources and deferred inflows of resources related to pensions are reported as follows:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ -
Changes of assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	48,454	-
Total	\$ 48,454	\$ -

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:	
2017	\$ 13,776
2018	13,776
2019	13,778
Total	\$ 48,454



**Town of Waterford, Connecticut**

**Notes to Financial Statements**

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**Note 9. Employee Retirement Systems and Pension Plans (Continued)**

**Municipal employees' retirement system:**

**Plan description:** Certain employees of the Town of Waterford, Connecticut and Waterford Public Schools participate in a cost-sharing multiple-employer defined benefit pension plan administered by the State of Connecticut Employees' Retirement System (MERS). MERS is considered to be a part of the State of Connecticut's financial reporting entity and is included in the State's financial report as a pension trust fund. Under a cost-sharing plan, pension obligations for employees of all employers are pooled and plan assets are available to pay the benefits of the employees of any participating employer providing pension benefits through the plan, regardless of the status of the employers' payment of its pension obligation to the plan. The plan provides retirement and disability benefits and death benefits to plan members and beneficiaries.

The System issues a publicly available financial report that includes financial statements and required supplementary information for the plans. The report may be obtained by writing to the State of Connecticut Retirement and Benefit Services Division, Office of the State Controller, 55 Elm Street, Hartford, CT 06106.

Any local government authority in the State of Connecticut, including towns, cities, boroughs, regional school districts, housing authorities or other special districts, may elect to participate for one or more of its departments, including elective officers; only teachers, who are covered under the Connecticut State Teachers' Retirement System, are ineligible.

**Benefit provisions:** Plan provisions are set by Statute of the State of Connecticut. MERS provides retirement benefits, as well as death and disability benefits. Membership is mandatory for all regular full time employees of participating departments except Police and Fire hired after age 60.

**Average final compensation:** Average of the three highest paid years of service.

**Normal form of benefit:** Life annuity.

**Year's breakpoint:** With respect to the calendar year in which a member terminates service, \$10,700 increased by 6.0% each year after 1982, rounded to the nearest multiple of \$100. For 2015, the breakpoint is \$73,400.

**Service retirement allowance:**

**Condition for allowance:** Age 55 and 5 years of continuous service, or 15 years of active aggregate service, or 25 years of aggregate service. Compulsory retirement at age 65 for police and fire members.

**Amount of allowance:** For members not covered by Social Security: 2% of average final compensation times years of service. For members covered by Social Security: 1-1/2% of the average final compensation not in excess of the year's breakpoint plus 2% of average final compensation in excess of the year's breakpoint, times years of service. The maximum benefit is 100% of average final compensation and the minimum benefit is \$1,000 annually. Both the minimum and the maximum include Workers Compensation and Social Security benefits. If any member covered by Social Security retires before age 62, his/her benefit until he/she reaches age 62 or receives a Social Security disability award is computed as if he/she were not under Social Security.

**Town of Waterford, Connecticut**

**Notes to Financial Statements**

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**Note 9. Employee Retirement Systems and Pension Plans (Continued)**

**Disability retirement allowance:**

**Condition for allowance:** 10 years of service and permanently and totally disabled from engaging in any gainful employment in the service of the Municipality.

**Amount of allowance:** Calculated as a service retirement allowance based on compensation and service to the date of the disability.

**Service connected disability:**

**Condition for allowance:** Totally and permanently disabled from engaging in any gainful employment in the service of the Municipality provided such disability has arisen out of and in the course of his/her employment with the Municipality. Disability due to hypertension or heart disease, in the case of firemen and policemen, is presumed to have been suffered in the line of duty.

**Amount of allowance:** Calculated as a service retirement allowance based on compensation and service to the date of the disability with a minimum benefit (including Worker's Compensation benefits) of 50% of compensation at the time of the disability.

**Vesting retirement allowance:**

**Condition for allowance:** 5 years of continuous or 15 years of active aggregate service.

**Amount of allowance:** Calculated as a service retirement allowance on the basis of average final compensation and service to the date of termination. Deferred to normal retirement age, or an actuarially reduced allowance may begin at the time of separation.

**Death benefit:**

**Condition for benefit:** Eligible for service, disability retirement, or vested allowance, and married for at least 12 months preceding death.

**Amount of benefit:** Computed on the basis of the member's average final compensation and creditable service at date of death, payable to the spouse. Benefit is equal to 50% of the average of the life annuity allowance and the reduced 50% joint and survivor allowance.

**Return of deductions:** Upon the withdrawal of a member the amount of his accumulated deductions is payable to him/her on demand, with 5% interest from July 1, 1983.

**Optional benefits:** Prior to the retirement, a member may elect to convert his retirement allowance into a benefit of equivalent actuarial value in accordance with one of the optional forms described below: 1. A reduced retirement allowance payable during his life with the provision that after his death the beneficiary designated by him at the time of his retirement; or 2. A reduced retirement allowance payable during his life with the provision that after his death an allowance of one half of his reduced allowance will be continued for life to the beneficiary designated by him at the time of his retirement; 3. A reduced retirement allowance payable during his life with a guarantee of 120 or 240 monthly payments to the member or his designated beneficiary.

## Town of Waterford, Connecticut

### Notes to Financial Statements

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#### Note 9. Employee Retirement Systems and Pension Plans (Continued)

**Cost-of-living adjustment:** For those retired prior to January 1, 2002: (i) The benefits of disabled retirees, service retirees who have reached age 65, and beneficiaries of deceased retirees who would have reached age 65 are adjusted each July 1. The difference between the actual annual yield of the actuarial value of assets on a calendar year basis to a 6% yield is calculated. This difference is the adjustment applied the following July 1. The minimum adjustment is 3% and the maximum is 5%. (ii) The benefits for all others on the roll are adjusted on January 1, 2002 and on each subsequent July 1. The amount of each adjustment is 2.5%. For those retiring in or after January 1, 2002, benefits are adjusted each July 1. The adjustment is 60% of the annual increase in the CPI up to 6%. The minimum annual COLA is 2.5%; the maximum is 6%.

**Contributions by members:** For members not covered by Social Security: 5% of compensation. For members covered by the Social Security: 2-1/4% of compensation up to the Social Security taxable wage base plus 5% of compensation, if any, in excess of such base.

**Contributions by municipalities:** Participating Municipalities make annual contributions consisting of a normal cost contribution, a contribution for the amortization of the net unfunded accrued liability and a prior service amortization payment which covers the liabilities of the System not met by member contributions.

**Assumptions -** The total pension liability was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Valuation date	7/1/2014
Actuarial cost method	Entry Age Normal
Amortization method	Level dollar, closed
Remaining amortization period	27 years
Asset valuation method	5-year smoothed market with 20% recognition of investment gains and losses
Investment rate return*	8.00%, net of investment related expense
Projected salary increases*	4.25-11.00%
Social Security Wage Base	3.50%
* Includes inflation at 3.25%	
Mortality	The RP2000 Mortality Table for Annuitants and Non-Annuitants (set forward one year for males and set back one year for females). For disabled retirees, the same table is used, adjusted with the male table set forward five years and the female table set forward one year

**Town of Waterford, Connecticut**

**Notes to Financial Statements**

**Note 9. Employee Retirement Systems and Pension Plans (Continued)**

**The long-term expected rate of return:** The long-term expected rate of return on pension plan investments was determined using a lognormal distribution analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target asset allocation and most recent best estimates of arithmetic real rates of return for each major asset class are to be provided by the Fiduciary of the Plan. The annual money weighted rate of return net of investment expenses measured on monthly inputs was 7.32%.

Asset Class	Target Allocation	Long-Term Expected Rate of Return
Mutual Equity Fund	16%	5.8%
Developed Market International Stock Fund	14%	6.6%
Emerging Market International Stock Fund	7%	8.3%
Core Fixed Income Fund	8%	1.3%
Inflation Linked Bond Fund	5%	1.0%
Emerging Market Debt Fund	8%	3.7%
High Yield Bond Fund	14%	3.9%
Real Estate Fund	7%	5.1%
Private Equity	10%	7.6%
Alternative Investments	8%	4.1%
Liquidity Fund	3%	0.4%
	<u>100.00%</u>	

**Discount rate:** The discount rate used to measure the total pension liability was 8.00 percent. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at the actuarially determined rates in future years. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**Sensitivity of the net pension liability to changes in the discount rate:** The following presents the Town's net proportionate share of the net pension liability of the System, calculated using the discount rate of 8.00 percent, as well as what the System's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (7.00 percent) or 1-percentage-point higher (9.00 percent) than the current rate (\$ thousands):

	1% Decrease 7.00	Current Discount Rate 8.00%	1% Increase 9.00%
Town's net proportionate share of the net pension liability	<u>\$ 21,280,163</u>	<u>\$ 11,738,474</u>	<u>\$ 3,611,870</u>

**Town of Waterford, Connecticut**

**Notes to Financial Statements**

**Note 9. Employee Retirement Systems and Pension Plans (Continued)**

**Pension liabilities, pension expense, and deferred outflows of resources and deferred inflows of resources:** At June 30, 2016, the Town reported a liability of \$11,738,474 for its proportionate share of the net pension liability related to its participation in MERS. The net pension liability was measured as of June 30, 2015 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2014. The Town's proportion of the net pension liability was based on its share of contributions to the MERS for fiscal year 2015 relative to the total contributions of all participating employers for that fiscal year. At June 30, 2016, the Town's proportion was 6.0%. The increase in proportion from June 30, 2015 was 2.0%.

For the year ended June 30, 2016, the Town recognized pension expense of \$2,256,480. At June 30, 2016, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

\$2,423,860 reported as deferred outflows of resources related to pensions resulting from the Town's contributions in fiscal year 2016 subsequent to the measurement date will be recognized as a reduction of the net pension liability for the year ended June 30, 2017. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net
Contributions subsequent to measurement date	\$ 2,423,860	\$ -	\$ 2,423,860
Net difference between projected and actual earnings on pension plan investments	889,790	-	889,790
Total	<u>\$ 3,313,650</u>	<u>\$ -</u>	<u>\$ 3,313,650</u>

Amounts reported in deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:

2017	\$ 49,106
2018	49,106
2019	49,106
2020	742,472
Total	<u>\$ 889,790</u>

**Payable to MERS:** The Town has recorded \$2,542,012 as a long-term liability to MERS at June 30, 2016. This amount represents prior services cost calculated when the Town entered the Plan.

## Town of Waterford, Connecticut

### Notes to Financial Statements

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#### Note 9. Employee Retirement Systems and Pension Plans (Continued)

##### Connecticut state teachers' retirement system

**Description of system:** Teachers, principals, superintendents or supervisors within the Town's school system participate in a retirement system administered by the Connecticut State Teachers' Retirement Board. This Connecticut State Teachers' Retirement System (the System) is a cost sharing multiple employer defined benefit pension system with a special funding situation.

The System is considered a part of the State of Connecticut financial reporting entity and is included in the State's financial reports as a pension trust fund. Those reports may be obtained at [www.ct.gov](http://www.ct.gov).

The System is administered under the provisions of Chapter 167a of the Connecticut General Statutes (CGS). Participation in the System is restricted to certified staff employed in the public schools of Connecticut and members of the professional staff of the State Department of Education or the board of Governors of Higher Education and their constituent units. Participation in the System is mandatory for certified personnel of local boards of education who are employed for an average of at least one-half of a school day. Members of the professional staff of the State Department of Education or the Board of Governors of Higher Education and their constituent units may elect to participate in this system, the State Employees' Retirement System, or the Alternate Retirement System (TIAA-CREF).

**Summary of significant accounting policies:** For purposes of measuring the liability, deferred outflows of resources and deferred inflows of resources, and expense associated with the State's requirement to contribute to the System, information about System's fiduciary net position and additions to/deductions from the System's fiduciary net position have been determined on the same basis as they are reported by the System. For this purpose, benefit payments (including refunds of contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value. The Town has recorded, in the General Fund, intergovernmental revenue and education expenditures in the amount of \$4,986,000 as payments made by the State of Connecticut on-behalf of the Town. The Town does not have any liability related to the system.

**Benefits provided:** The benefits provided to participants by the System are as follows:

**Normal benefit:** A member at age 60 with 20 years of Credited Service in Connecticut, or 35 years of Credited Service including at least 25 years of service in Connecticut is eligible for vested benefits of 2% of average annual salary times years of credited service (maximum benefit is 75% of average annual salary.)

**Prorated benefit:** A member who completes 10 years of Connecticut public school service is eligible for a vested benefit commencing at age 60. The benefit is 2% less 0.1% for each year less than 20 years of average annual salary times years of credited service.

**Minimum benefit:** Effective January 1, 1999, Public Act 98-251 provides a minimum monthly retirement benefit of \$1,200 to teachers who retire under the Normal Benefit provisions and who have completed at least 25 years of full time Connecticut service at retirement.

**Contribution requirements:** The pension contributions made by the State to the System are determined on an actuarial reserve basis as described in CGS Sections 10-1831 and 10-183z.

Participants are required to contribute 6.00% of their annual salary rate to the System as required by CGS Section 10-183b (7). For the 2015/2016 school year, \$1,602,734 in mandatory contributions were deducted from the salaries of teachers who were participants of the System during that school year. The estimated covered payroll for the Town is \$20,407,000.

## Town of Waterford, Connecticut

### Notes to Financial Statements

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#### Note 9. Employee Retirement Systems and Pension Plans (Continued)

**Actuarial assumptions:** The actuarial assumptions used in the June 30, 2014 valuation were based on the results of an actuarial experience study for the period July 1, 2005 – June 30, 2010. The total pension liability was determined by an actuarial valuation as of June 30, 2014, using the following key actuarial assumptions:

Inflation	3.00 Percent
Salary increases, including inflation	3.75-7.00 Percent
Long-term investment rate of return, net of pension investment expense, including inflation	8.50 Percent

Mortality rates were based on the RP-2000 Combined Mortality Table RP-2000 projected 19 years using scale AA, with a two-year setback for males and females for the period after service retirement and for dependent beneficiaries.

The long-term expected rate of return on pension investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of pension investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target asset allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Large cap U.S. equities	21.0%	7.3%
Developed non-U.S. equities	18.0%	7.5%
Emerging Markets (non-U.S.)	9.0%	8.6%
Core Fixed Income	7.0%	1.7%
Emerging Market bonds	5.0%	4.8%
High Yield bonds	5.0%	3.7%
Inflation Linked Bond fund	3.0%	1.3%
Liquidity Fund	6.0%	0.4%
Real Estate	7.0%	5.9%
Private equity	11.0%	10.9%
Alternative investments	8.0%	0.7%
	<u>100%</u>	

**Discount rate:** The discount rate used to measure the total pension liability was 8.50 percent. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that State contributions will be made at the actuarially determined rates in future years. Based on those assumptions, the pension's fiduciary net position was projected to be available to make all projected future benefit payments of current members. Therefore, the long-term expected rate of return on pension investments was applied to all periods of projected benefit payments to determine the total pension liability.

## Town of Waterford, Connecticut

### Notes to Financial Statements

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#### Note 9. Employee Retirement Systems and Pension Plans (Continued)

**Sensitivity of the proportionate share of the net pension liability (NPL) to changes in the discount rate:** The following presents the State's proportionate share of the net pension liability allocated to the Town, calculated using the discount rate of 8.50 percent, as well as what the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (7.50 percent) or 1-percentage-point higher (9.50 percent) than the current rate. The Town has no proportionate share of the net pension liability.

	1% Decrease 7.50%	Current Discount Rate 8.50%	1% Increase 9.50%
State's share of the net pension liability allocated to the Town	\$76,662,291	\$60,790,928	\$47,300,152

**Pension liabilities, pension expense, and deferred inflows/outflows of resources:** The State makes all contributions to the System on behalf of employees of the participating districts. Therefore, participating employers are considered to be in a special funding situation as defined by Governmental Accounting Standards Board No. 68 and the State is treated as a non-employer contributing entity in the System. Since the districts do not contribute directly to the System, there is no net pension liability or deferred inflows or outflows to report in the financial statements of the Town. The portion of the net pension liability that was associated with the Town was \$60,790,928 and 100% of the collective net pension liability is allocated to the State.

June 30, 2014 is the actuarial valuation date upon which the total pension liability is based. There were no changes in assumptions or benefits that affected the measurement of the total pension liability since the prior measurement date.

The Town recognized the total pension expense associated with the Town as well as revenue in an amount equal to the non-employer contributing entities' total proportionate share of the collective pension expense associated with the Town. For the fiscal year ended June 30, 2015, the Town recognized \$4,986,000 as the amount expended by the State on behalf of the Town to meet the State's funding requirements.

#### Note 10. Other Postemployment Benefits

The Town provides post-retirement benefits for certain employees for current and future health insurance benefit expenses through a single-employer defined benefit plan. A biennial actuarial valuation is made to determine whether the contributions are sufficient to meet the plan obligations. The latest actuarial valuation was made July 1, 2014. The post-retirement plan does not issue stand-alone financial reports.

From an accrual accounting perspective, the cost of post-employment healthcare benefits, like the cost of pension benefits, generally should be associated with the periods in which the cost occurs, rather than in the future year when it will be paid. In adopting the requirements of GASB Statement No. 45 during the year ended June 30, 2008, the Town recognizes the cost of post-employment healthcare in the year when the employee services are received, reports the accumulated liability from prior years, and provides information useful in assessing potential demands on the Town's future cash flows. Recognition of the liability accumulated from prior years will be phased in over 30 years, commencing with the 2008 liability.

The contribution requirements of plan members and the Town are established and may be amended by the Town. The Town currently funds on the "pay-as-you-go" method. The Town determines the required contribution using the Projected Unit Cost Method.



**Town of Waterford, Connecticut**

**Notes to Financial Statements**

**Note 10. Other Postemployment Benefits (Continued)**

Membership in the plan consisted of the following at July 1, 2014, the date of the last actuarial valuation.

Retirees and beneficiaries receiving benefits	211
Active plan members	593
Total	<u>804</u>

The Town's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan and the net OPEB obligation was as follows:

Fiscal Year Ending	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
06/30/2016	\$ 2,497,200	32.0%	\$ 15,274,000
06/30/2015	2,498,600	23.4%	13,574,800
06/30/2014	2,576,800	23.6%	11,660,300

**OPEB obligation:**

The Town's annual other post-employment benefit (OPEB) cost (expense) is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The schedule of funding progress is as follows:

Actuarial Valuation Date	Actuarial Value of Assets (a)	Accrued Liability (b)	Unfunded Accrued Liability (UAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (C)	UAL as a Percentage of Covered Payroll ((b-a)/c)
7/1/2014	\$ -	\$ 27,244,800	\$ 27,244,800	0%	\$ 29,073,500	93.7%
7/1/2012	-	28,551,800	28,551,800	0%	31,002,400	92.1%

The following table shows the components of the Town's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the Town's net OPEB obligation:

Annual required contribution	\$ 2,755,300
Interest on net pension obligation	678,700
Adjustment to annual required contribution	(936,800)
Annual OPEB cost	<u>2,497,200</u>
Contributions made	<u>798,000</u>
Increase in net OPEB liability	<u>1,699,200</u>
Net OPEB obligation, beginning of year	<u>13,574,800</u>
Net OPEB obligation, end of year	<u>\$ 15,274,000</u>

## Town of Waterford, Connecticut

### Notes to Financial Statements

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#### Note 10. Other Postemployment Benefits (Continued)

Historical Trend Information - The schedules of funding progress, presented as required supplementary information (RSI) following the notes to the financial statements, present multi-year trend information about whether the actuarial values of plan assets are increasing or decreasing over time relative to AALs for benefits.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future.

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

The information presented was determined as part of the actuarial valuation. Additional information as of the last actuarial valuations follows:

Valuation date:	July 1, 2014
Actuarial cost method:	Projected Unit Credit
Asset valuation method:	Market Value
Amortization method:	Level Dollar, Closed
Remaining amortization period:	30 Years Decreasing, Currently 22 years
Actuarial Assumptions:	
Investment rate of return	5.0%
Inflation rate	N/A
Projected salary increases	N/A
Health cost trend rates:	Annual increases in premium for retired medical and prescription drug benefits are assumed to be as follows:

Year After Valuation Date	Increase
1	7.5%
2	7.0%
3	6.5%
4	6.0%
5	5.5%
6	5.0%
7	5.0%
8 or more	5.0%

## Town of Waterford, Connecticut

### Notes to Financial Statements

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#### Note 11. Risk Management

The Town is exposed to various risks of loss related to torts, theft of, damage to and destruction of assets; error and omissions; injuries to employees; and natural disasters. These risks are covered by commercial insurance purchased from independent third parties. Settled claims have not exceeded commercial coverage in any of the past three years and there have not been any significant reductions in insurance coverage from the amounts held in prior years.

The Town currently is a member in Connecticut Interlocal Management Agency (CIRMA), a public entity risk pool established for the purpose of administering an interlocal risk management program pursuant to the provisions of Section 7-479a, et seq., of Connecticut General Statutes, for workers' compensation first dollar coverage.

The Workers' Compensation Pool provides statutory benefits pursuant to the provisions of the Connecticut Workers' Compensation Act. The coverage is subject to an insured loss retrospective rating plan and losses incurred in the coverage period will be evaluated at 18, 30, and 42 months after the effective date of coverage. The premium is subject to payroll audit at the close of the coverage period. CIRMA's Workers' Compensation Pool retains \$1,000,000 per occurrence. The Town has not incurred any retrospective charges and is not aware of potential obligations related to its membership in CIRMA as of June 30, 2016.

The Town utilized a self-insurance program, which commenced November 1, 1998, to account for health insurance coverage for Town and Board of Education employees on a cost-reimbursement basis through June 30, 2012. The Town changed its health insurance coverage to a fully-indemnified insurance plan effective July 1, 2012. The Town returned to the self-insurance program effective July 1, 2013.

A schedule of changes in the claims liability for the past two years is presented below:

	Liability July 1	Current Year Claims and Changes in Estimates	Claim Payments	Liability June 30
2014-2015	\$ 783,939	\$ 8,892,502	\$ (8,912,345)	\$ 764,096
2015-2016	807,131	9,705,366	(9,728,558)	783,939

#### Note 12. Contingent Liabilities

Amounts received or receivable from Federal and State grantor agencies are subject to audit and adjustment by grantor agencies. Any disallowed claims, including amounts already collected, may constitute a liability of applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time, although the Town expects such amounts, if any, to be immaterial.

There are several pending lawsuits involving the Town. Town management believes the ultimate resolution of these matters will not have a material adverse effect on the financial position of the Town.

Effective January 1, 2002, the Town's Miner Lane landfill was closed. The cost of the ongoing maintenance of the cap and the Department of Environmental Protection requirement for water quality testing over a 30-year period is estimated to be approximately \$23,000 a year. Accordingly, the Town has recorded a liability in the government-wide financial statements of \$391,000.

## Town of Waterford, Connecticut

### Notes to Financial Statements

#### Note 13. Major Taxpayer

For the fiscal year ended June 30, 2016, 33% of the Town's property tax revenues were derived from its largest taxpayer, Dominion Nuclear Connecticut, Inc., an electrical power facility.

#### Note 14. Governmental Funds - Fund Balance

The Town follows the accounting guidance of GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, which established accounting and financial reporting standards for governmental funds. Below is a table of fund balance categories and classifications at June 30, 2016 for the Town's governmental funds:

	General Fund	Capital and Nonrecurring Expenditures Fund	Waterford High School Building Project	Nonmajor Governmental Funds
<b>Fund balances:</b>				
<b>Non-spendable:</b>				
Prepays	\$ 461,357	\$ -	\$ -	\$ 835
Inventory	-	-	-	5,830
Non-spendable trust	-	-	-	123,040
Total nonspendable	461,357	-	-	129,705
<b>Restricted:</b>				
General government	-	-	-	33,178
Animal control and other	-	-	-	250,937
Sewer maintenance	-	-	-	349,354
Youth and senior services	-	-	-	62,292
School cafeteria and other	-	-	-	161,095
Recreation	-	-	-	30,163
Total restricted	-	-	-	887,019
<b>Committed:</b>				
Public Works	-	-	-	553,043
Other capital projects	-	7,307,393	-	2,389,422
Total committed	-	7,307,393	-	2,942,465
<b>Assigned:</b>				
General government	71,661	-	-	-
Public Safety	35,451	-	-	-
Public Works	202,722	-	-	-
Recreation	8,499	-	-	-
Social services	436	-	-	-
Capital outlay	-	-	-	363,932
Education- supplies and maintenance	194,631	-	-	-
Total assigned	513,400	-	-	363,932
<b>Unassigned:</b>				
General government	10,948,107	-	-	-
Operational grants	-	-	-	(112,837)
Capital projects	-	-	(5,021,943)	(789,506)
Total unassigned (deficit)	10,948,107	-	(5,021,943)	(902,343)
<b>Total fund balance (deficit)</b>	<b>\$ 11,922,864</b>	<b>\$ 7,307,393</b>	<b>\$ (5,021,943)</b>	<b>\$ 3,420,778</b>

The Town has no significant encumbrances.

Notes to Financial Statements

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**Note 15. Governmental Accounting Standards Board (GASB) Statements**

The Governmental Accounting Standards Board (GASB) has issued several pronouncements that have effective dates that may impact future financial presentations.

Management has not currently determined what, if any, impact implementation of the following statements may have on the financial statements, except for GASB 75, which will most likely have a material impact, though the amount has not yet been determined:

- GASB Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*, addresses reporting by OPEB plans that administer benefits on behalf of governments. Statement 74 addresses the financial reports of defined benefit OPEB plans that are administered through trusts that meet specified criteria. The Statement follows the framework for financial reporting of defined benefit OPEB plans in Statement 45 by requiring a statement of fiduciary net position and a statement of changes in fiduciary net position. The Statement requires more extensive note disclosures and RSI related to the measurement of the OPEB liabilities for which assets have been accumulated, including information about the annual money-weighted rates of return on plan investments. Statement 74 also sets forth note disclosure requirements for defined contribution OPEB plans. The provisions of this Statement are effective for fiscal years beginning after June 15, 2016.
- GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, addresses reporting by governments that provide OPEB to their employees and for governments that finance OPEB for employees of other governments. Statement 75 requires governments to report a liability on the face of the financial statements for the OPEB that they provide:
  - Governments that are responsible only for OPEB liabilities related to their own employees and that provide OPEB through a defined benefit OPEB plan administered through a trust that meets specified criteria will report a net OPEB liability—the difference between the total OPEB liability and assets accumulated in the trust and restricted to making benefit payments.
  - Governments that participate in a cost-sharing OPEB plan that is administered through a trust that meets the specified criteria will report a liability equal to their proportionate share of the collective OPEB liability for all entities participating in the cost-sharing plan.
  - Governments that do not provide OPEB through a trust that meets specified criteria will report the total OPEB liability related to their employees.

Statement 75 carries forward from Statement 45 the option to use a specified alternative measurement method in place of an actuarial valuation for purposes of determining the total OPEB liability for benefits provided through OPEB plans in which there are fewer than 100 plan members (active and inactive). This option was retained in order to reduce costs for smaller governments. The provisions of this Statement are effective for fiscal years beginning after June 15, 2017.

- GASB Statement No. 77, *Tax Abatement Disclosures*. Financial statements prepared by state and local governments in conformity with generally accepted accounting principles provide citizens and taxpayers, legislative and oversight bodies, municipal bond analysts, and others with information they need to evaluate the financial health of governments, make decisions, and assess accountability. This information is intended, among other things, to assist these users of financial statements in assessing (1) whether a government's current-year revenues were sufficient to pay for current-year services (known as interperiod equity), (2) whether a government complied with finance-related legal and contractual obligations, (3) where a government's financial resources come from and how it uses them, and (4) a government's financial position and economic condition and how they have changed over time. This Statement requires governments that enter into tax abatement agreements to disclose the following information about the agreements:

## Town of Waterford, Connecticut

### Notes to Financial Statements

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#### **Note 15. Governmental Accounting Standards Board (GASB) Statements (Continued)**

- Brief descriptive information, such as the tax being abated, the authority under which tax abatements are provided, eligibility criteria, the mechanism by which taxes are abated, provisions for recapturing abated taxes, and the types of commitments made by tax abatement recipients
- The gross dollar amount of taxes abated during the period
- Commitments made by a government, other than to abate taxes, as part of a tax abatement agreement.

Governments should organize those disclosures by major tax abatement program and may disclose information for individual tax abatement agreements within those programs.

Tax abatement agreements of other governments should be organized by the government that entered into the tax abatement agreement and the specific tax being abated. Governments may disclose information for individual tax abatement agreements of other governments within the specific tax being abated. For those tax abatement agreements, a reporting government should disclose:

- The names of the governments that entered into the agreements
- The specific taxes being abated
- The gross dollar amount of taxes abated during the period.

The requirements of this Statement are effective for financial statements for periods beginning after December 15, 2015. Earlier application is encouraged.

- GASB Statement No. 78, *Pensions Provided through Certain Multiple-Employer Defined Benefit Pension Plans*. This standard narrows the scope and applicability of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, to exclude pensions provided to employees of state or local governmental employers through a cost-sharing multiple-employer defined benefit pension plan meeting specific criteria; establishes new guidance for these employers, including separate requirements for recognition and measurement of pension expense or expenditures and liabilities, note disclosures and required supplementary information (RSI). The requirements of this Statement are effective for financial statements for periods beginning after December 15, 2015. Earlier application is encouraged.
- GASB Statement No. 80, *Blending Requirements for Certain Component Units – An Amendment of GASB Statement No. 14*. The objective of this Statement is to improve financial reporting by clarifying the financial statement presentation requirements for certain component units. This Statement amends the blending requirements established in paragraph 53 of Statement No. 14, *The Financial Reporting Entity*, as amended. This Statement amends the blending requirements for the financial statement presentation of component units of all state and local governments. The additional criterion requires blending of a component unit incorporated as a not-for-profit corporation in which the primary government is the sole corporate member. The additional criterion does not apply to component units included in the financial reporting entity pursuant to the provisions of Statement No. 39, *Determining Whether Certain Organizations Are Component Units*. The requirements of this Statement are effective for reporting periods beginning after June 15, 2016. Earlier application is encouraged.

**Note 15. Governmental Accounting Standards Board (GASB) Statements (Continued)**

- GASB Statement No. 81, *Irrevocable Split-Interest Agreements*. This Statement requires that a government that receives resources pursuant to an irrevocable split-interest agreement recognize assets, liabilities, and deferred inflows of resources at the inception of the agreement. Furthermore, this Statement requires that a government recognize assets representing its beneficial interests in irrevocable split-interest agreements that are administered by a third party, if the government controls the present service capacity of the beneficial interests. This Statement requires that a government recognize revenue when the resources become applicable to the reporting period. The requirements of this Statement are effective for financial statements for periods beginning after December 15, 2016, and should be applied retroactively. Earlier application is encouraged.
- GASB Statement No. 82, *Pension Issues—an amendment of GASB Statements No. 67, No. 68, and No. 73*. The requirements of this Statement are effective for reporting periods beginning after June 15, 2016, except for the requirements of paragraph 7 in a circumstance in which an employer's pension liability is measured as of a date other than the employer's most recent fiscal year-end. In that circumstance, the requirements of paragraph 7 are effective for that employer in the first reporting period in which the measurement date of the pension liability is on or after June 15, 2017. Earlier application is encouraged.
- GASB Statement No. 83, *Certain Asset Retirement Obligations*. This Statement addresses accounting and financial reporting for certain asset retirement obligations (AROs). An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset. A government that has legal obligations to perform future asset retirement activities related to its tangible capital assets should recognize a liability based on the guidance in this Statement. The requirements of this Statement are effective for reporting periods beginning after June 15, 2018. Earlier application is encouraged.

# Appendix B



# TOWN OF WATERFORD, CONNECTICUT



## ADOPTED BUDGET

Fiscal Year - July 1, 2016 – June 30, 2017

The following was adopted by the RTM on May 5, 2016

**TOWN OF WATERFORD  
GENERAL FUND BUDGET  
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**TOWN OF WATERFORD  
GENERAL FUND - EXPENDITURE SUMMARY  
2016-2017 FISCAL YEAR ADOPTED BUDGET**

<b>General Government Operations</b>	<b>\$ 31,762,356</b>
<b>Board of Education - Operating Budget</b>	<b>\$ 45,892,257</b>
<b>Capital and Debt Service:</b>	
Current Year Capital Improvements	\$ 2,147,500
Transfers to Capital and Non-Recurring Expenditure	\$ 1,862,710
Debt Service	\$ 7,383,808
<b>Total Capital and Debt Service</b>	<b>\$ 11,394,018</b>
<b>TOTAL BUDGET</b>	<b>\$ 89,048,631 <sup>1</sup></b>

<sup>1</sup> Approved by RTM on May 5, 2016

**TOWN OF WATERFORD  
MILL RATE CALCULATION  
FY2017 EXPENDITURES APPROVED BY RTM**

**Grand List**

Net Taxable Grand List after BAA - 10/01/2015	3,193,761,704
Average Rate of Collections	<u>99.1%</u>
Net Grand List - Adj. For Rate of Collections	<u>3,165,017,849</u>
Value of a Mill (adjusted for rate of collections)	<u>3,165,018</u>

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**Mill Rate Calculation**

Expenditures as approved by the RTM	89,048,631
Revenue from sources other than Taxes	4,275,846
Application of Fund Balance	<u>0</u>
Amount to Be Raised by Taxes	<u>84,772,785</u>
 FY 2017 Mill Rate Requirement	<u>26.78</u>
FY 2016 Mill Rate	<u>25.83</u>
Mill Rate Increase	<u>0.95</u>
Percent Increase	<u>3.68%</u>

**TOWN OF WATERFORD  
GENERAL FUND  
2016-2017 ESTIMATED REVENUE**

**REVENUE**

DESCRIPTION	COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6
	2014/15 ACTUAL	2015/2016 R.T.M APPROP.	ACTUAL RECEIVED AS OF 1/1/16	2016/2017 ESTIMATED	2016/2017 INCREASE/ (DECREASE)	2015/2016 PERCENTAGE INCREASE/ (DECREASE)
<b>STATE OF CONNECTICUT - EDUCATION</b>						
ED. COST SHARING GRANT	1,446,476	1,485,842	371,461	488,299	(997,543)	-67.14%
TRANSPORTATION	33,193	31,620	0	0	(31,620)	-100.00%
HEALTH & WELFARE	7,591	7,591	0	6,070	(1,521)	-20.04%
<b>TOTAL - STATE OF CT - EDUCATION GRANTS</b>	<b>1,487,260</b>	<b>1,525,053</b>	<b>371,461</b>	<b>494,369</b>	<b>(1,030,684)</b>	<b>-67.58%</b>
<b>STATE OF CT - GENERAL GOVERNMENT</b>						
PILOT-STATE-OWNED PROP.	286,127	272,985	124,651	122,408	(150,577)	-55.16%
PILOT-ELDERLY	187,749	209,715	179,973	179,000	(30,715)	-14.65%
PILOT-DISABLED	2,230	2,200	2,368	2,300	100	4.55%
PILOT-PRIVATE TAX EXEMPT PROP	65,721	156,537	156,519	61,523	(95,014)	-60.70%
TAX RELIEF-VETERANS	12,279	12,855	12,495	12,450	(405)	-3.15%
COURT FINES	14,900	14,000	3,565	14,000	0	0.00%
EMERGENCY MANAGEMENT	39,852	49,449	25,600	44,292	(5,157)	-10.43%
TELECOMMUNICATIONS PROPERTY TAX	92,920	85,000	0	87,000	2,000	2.35%
TOWN AID ROADS	321,871	321,871	160,681	321,363	(508)	-0.16%
YOUTH SERVICES	14,000	14,000	7,000	14,000	0	0.00%
LOCAL BRIDGE GRANT	14,399	0	0	0	0	100.00%
WILLETTS AVENUE STEAP GRANT	345,323	0	0	0	0	0.00%
MASHANTUCKET/MOHEGAN GRANT	51,184	60,427	15,368	42,601	(17,826)	-29.50%
GRANTS FOR MUNICIPAL PROJECTS ( previously "In lieu of municipal revenue sharing")	32,217	34,255	0	34,255	0	100.00%
ENHANCED 911	22,981	22,981	17,207	22,981	0	0.00%
LOCAL PROPERTY TAX RELIEF GRANT	60,232	0	0	0	0	100.00%
MUNICIPAL REVENUE SHARE GRANT	0	0	0	129,546	129,546	
<b>TOTAL - STATE OF CT - GENERAL GOV'T GRANTS</b>	<b>1,563,985</b>	<b>1,256,275</b>	<b>705,427</b>	<b>1,087,719</b>	<b>(168,556)</b>	<b>-13.42%</b>
<b>TOTAL STATE OF CONNECTICUT</b>	<b>3,051,245</b>	<b>2,781,328</b>	<b>1,076,888</b>	<b>1,582,088</b>	<b>(1,199,240)</b>	<b>-43.12%</b>

**TOWN OF WATERFORD  
GENERAL FUND  
2016-2017 ESTIMATED REVENUE**

**REVENUE**

DESCRIPTION	COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6
	2014/15 ACTUAL	2015/2016 R.T.M APPROP.	ACTUAL RECEIVED AS OF 1/1/16	2016/2017 ESTIMATED	2016/2017 INCREASE/ (DECREASE)	2015/2016 PERCENTAGE INCREASE/ (DECREASE)
<b>FEDERAL GOVERNMENT</b>						
FEMA GRANT ALL DEPARTMENTS		0	104,845	0	0	0.00%
<b>TOTAL FEDERAL GOVERNMENT</b>	<b>0</b>	<b>0</b>	<b>104,845</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>TOTAL STATE AND FEDERAL</b>	<b>3,051,245</b>	<b>2,781,328</b>	<b>1,181,733</b>	<b>1,582,088</b>	<b>(1,199,240)</b>	<b>-43.12%</b>
<b>OTHER SOURCES - EDUCATION</b>						
TUITION	83,599	24,719	13,765	30,674	5,955	24.09%
SAFE HOMES TUITION	12,367	27,298	0	0	(27,298)	-100.00%
RENT AND MISCELLANEOUS	4,584	4,500	1,350	4,500	0	0.00%
<b>TOTAL EDUCATION</b>	<b>100,550</b>	<b>56,517</b>	<b>15,115</b>	<b>35,174</b>	<b>(21,343)</b>	<b>-37.76%</b>
<b>OTHER SOURCES - GENERAL GOVERNMENT</b>						
INTEREST & LIEN FEES	286,972	235,000	154,169	250,000	15,000	6.38%
INTEREST - INVESTMENTS	105,428	80,000	75,791	100,000	20,000	25.00%
RECREATION & PARKS COMM.	190,578	170,000	153,344	180,000	10,000	5.88%
COMMUNITY USE OF SCHOOLS	22,154	10,000	5,094	10,000	0	0.00%
BUILDING INSPECTOR	349,896	375,000	148,726	325,000	(50,000)	-13.33%
LICENSES, FEES, PERMITS & FINES	26,164	20,000	19,657	25,000	5,000	25.00%
LIBRARY	19,316	18,235	9,768	18,560	325	1.78%
WATER MAIN ASSESSMENTS	1,107	0	415	0	0	
SALE OF EQUIPMENT	1,698	100	0	1,000	900	900.00%
SCRRRA REBATE	10,208	7,500	0	0	(7,500)	-100.00%
INSURANCE SETTLEMENT	151	0	0	0	0	
ALARM PENALTIES	600	1,000	100	1,000	0	0.00%
BULKY WASTE FEES	96,003	104,000	49,992	104,446	446	0.43%
MISCELLANEOUS	53,080	35,000	17,813	35,000	0	0.00%
CONVEYANCE TAX	201,954	200,000	117,385	200,000	0	0.00%
REGIONAL COMMUNICATION CTR.	22,928	5,000	6,176	10,000	5,000	100.00%
SEWER ASSESSMENTS	453	32,000	510	32,000	0	0.00%
NEW LONDON CAPITAL COST SHARING	6,650	0	0	0	0	
P&Z, ZBA & CONSERVATION	54,976	35,000	23,989	40,000	5,000	14.29%

**TOWN OF WATERFORD  
GENERAL FUND  
2016-2017 ESTIMATED REVENUE**

**REVENUE**

DESCRIPTION	COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6
	2014/15 ACTUAL	2015/2016 R.T.M APPROP.	ACTUAL RECEIVED AS OF 1/1/16	2016/2017 ESTIMATED	2016/2017 INCREASE/ (DECREASE)	2015/2016 PERCENTAGE INCREASE/ (DECREASE)
TOWN CLERK'S FEES	170,173	180,000	86,174	175,000	(5,000)	-2.78%
UTILITY COMMISSION LIEN FEES	14,540	15,000	0	15,000	0	0.00%
COMMERCIAL TIPPING FEES	263,613	245,000	110,197	250,000	5,000	2.04%
RECYCLING	19,627	40,000	22,245	20,000	(20,000)	-50.00%
UNLIQUIDATED PRIOR YEAR ENCUMBRANCES	193,925	100	5,680	100	0	0.00%
RENTALS	155,806	155,700	87,421	165,600	9,900	6.36%
AMBULANCE OPERATING SUBSIDY	191,898	195,815	92,585	198,790	2,975	1.52%
YSB PROGRAM FEES	0	0	1,758	0	0	
SENIOR SERVICES	28,023	30,000	19,451	29,000	(1,000)	-3.33%
ADA GRANT	0	0	1,000	0	0	#DIV/0!
VERSA KART/BLUE BOX SALES	3,560	3,000	1,975	3,000	0	0.00%
EAST LYME ANIMAL CONTROL PMT	56,858	58,930	0	58,800	(130)	-0.22%
EUGENE O'NEILL GATE RECEIPTS	0	9,000	0	0	(9,000)	-100.00%
BOE HUMAN RESOURCES OFFSET	13,820	14,066	0	14,347	281	2.00%
CIRMA MEMBERS EQUITY DISTRIBUTION	39,838	0	0	0	0	
NEW LONDON RADIO COMM. NETWORK USE FEE	97,525	100,938	0	141,941	41,003	40.62%
YSB BOE CLERICAL SUBSIDY	5,000	5,000	5,000	5,000	0	0.00%
<b>TOTAL GENERAL GOVERNMENT</b>	<b>2,704,522</b>	<b>2,380,384</b>	<b>1,216,415</b>	<b>2,408,584</b>	<b>28,200</b>	<b>1.18%</b>
<b>TOTAL OTHER SOURCES</b>	<b>2,805,072</b>	<b>2,436,901</b>	<b>1,231,530</b>	<b>2,443,758</b>	<b>6,857</b>	<b>0.28%</b>
<b>TOTAL - REVENUE EXCLUSIVE OF TAXES</b>	<b>5,856,317</b>	<b>5,218,229</b>	<b>2,413,263</b>	<b>4,025,846</b>	<b>(1,192,383)</b>	<b>-22.85%</b>
<b>PROPERTY TAXES</b>						
CURRENT YEAR TAXES	78,373,962	80,845,240	64,076,405	84,772,785	3,927,545	4.86%
PRIOR YEAR TAXES	245,965	265,000	57,632	250,000	(15,000)	-5.66%
<b>TOTAL PROPERTY TAXES</b>	<b>78,619,927</b>	<b>81,110,240</b>	<b>64,134,037</b>	<b>85,022,785</b>	<b>3,912,545</b>	<b>4.82%</b>
FUND BALANCE APPLIED	0	0	0	0	0	0.00%
<b>GRAND TOTAL REVENUES</b>	<b>84,476,244</b>	<b>86,328,469</b>	<b>66,547,300</b>	<b>89,048,631</b>	<b>2,720,162</b>	<b>3.15%</b>

**TOWN OF WATERFORD  
GENERAL FUND EXPENDITURES  
2016- 2017 ADOPTED BUDGET**

DEPT/AGENCY:

DEPARTMENTAL SUMMARY

LINE ITEM	DESCRIPTION	COLUMN 1 2014/15 ACTUAL EXPENDED	COLUMN 2 2015/2016 RTM APPROP.	COLUMN 3 2015/2016 ADDITIONAL/ TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENCUMB AS OF 1/1/16	COLUMN 5 2016/2017 DEPT/ AGENCY REQUEST	COLUMN 6 2016/2017 APPROVED BD/COMM.	COLUMN 7 2016/2017 RECOMMENDED BD OF SELECTMEN	COLUMN 8 2016/2017 RECOMMENDED BD OF FINANCE	COLUMN 9 2016/2017 RTM APPROVED	AMOUNT INC/(DEC)	PERCENT INC/(DEC)
<b>GENERAL GOVERNMENT:</b>												
10101	BOARD OF SELECTMEN	240,183	224,396	0	117,569	223,415	223,415	223,415	223,415	223,415	(981)	-0.44%
10102	REGISTRARS OF VOTERS	68,232	62,214	4,476	42,481	65,529	65,529	65,529	65,529	65,529	3,315	5.33%
10103	BOARD OF FINANCE	53,301	52,519	0	36,869	53,544	53,544	53,544	53,544	53,544	1,025	1.95%
10104	ASSESSOR	310,859	319,240	0	157,267	324,850	324,850	324,850	324,850	324,850	5,610	1.76%
10105	BD. OF ASSESSMENT APPEALS	825	1,346	0	761	1,466	1,466	1,466	1,466	1,466	120	8.92%
10106	TAX COLLECTOR	203,644	199,137	0	102,791	206,228	206,228	206,228	203,228	203,228	4,091	2.05%
10107	FINANCE DEPARTMENT	976,387	942,422	19,435	567,036	962,270	962,270	962,270	957,734	936,556	(5,866)	-0.62%
10108	LEGAL DEPARTMENT	414,235	281,000	0	139,515	289,000	289,000	289,000	289,000	289,000	8,000	2.85%
10109	TOWN CLERK	248,131	247,348	0	135,532	248,080	248,080	248,080	248,080	248,080	732	0.30%
10110	PLANNING & ZONING	556,467	588,016	0	270,960	583,352	583,352	583,352	581,187	581,187	(6,829)	-1.16%
10111	BUILDING MAINTENANCE	178,864	184,308	0	90,207	177,147	177,147	177,147	170,147	168,147	(16,161)	-8.77%
10112	INSURANCE	4,618,692	4,405,892	0	3,860,195	4,316,949	4,316,949	4,316,949	4,316,949	4,316,949	(88,943)	-2.02%
10113	ECONOMIC DEVELOPMENT COMM	8,308	10,252	0	6,832	11,359	11,359	11,359	10,809	10,809	557	5.43%
10114	CONSERVATION COMMISSION	13,753	18,275	0	13,536	18,250	18,250	18,250	18,250	18,250	(25)	-0.14%
10115	ZONING BOARD OF APPEALS	2,892	5,115	0	1,427	5,640	5,640	5,640	5,640	3,640	(1,475)	-28.84%
10116	RETIREMENT COMMISSION	3,696,322	4,888,039	0	2,050,876	6,351,047	4,904,047	4,904,047	4,904,047	4,904,047	16,008	0.33%
10117	REPRESENTATIVE TOWN MTG.	20,294	18,434	0	15,189	20,306	20,306	20,306	19,856	19,856	1,422	7.71%
10118	BUILDING DEPARTMENT	291,051	296,384	0	143,544	297,302	297,302	299,382	296,414	296,414	30	0.01%
10120	SOC. SVC. GRANTS/MISC.	88,437	96,569	0	91,830	95,593	95,593	95,593	95,593	95,593	(976)	-1.01%
10121	CONTINGENCY	0	245,000	(69,862)	0	245,000	245,000	245,000	265,000	265,000	20,000	8.16%
10141	FLOOD & EROSION CONTROL BE	560	885	0	97	5,685	5,685	5,685	5,685	5,685	4,800	542.37%
10143	ETHICS COMMISSION	267	723	0	45	723	723	723	723	723	0	0.00%
10145	HUMAN RESOURCES DEPT.	202,107	206,561	0	93,617	211,660	211,660	211,660	211,660	210,660	4,099	1.98%
10222	EMERGENCY MANAGEMENT	1,186,521	1,239,432	0	744,797	1,370,752	1,370,752	1,370,752	1,360,752	1,295,752	56,320	4.54%
10223	FIRE SERVICES	2,844,576	2,927,579	0	1,509,966	3,014,906	3,014,906	3,013,306	3,013,306	2,989,306	61,727	2.11%
10229	POLICE DEPARTMENT	5,405,641	5,513,303	0	2,855,634	5,845,041	5,845,041	5,845,041	5,845,041	5,820,541	307,238	5.57%
10330	PUBLIC WORKS DEPARTMENT	4,350,813	4,657,717	0	1,964,051	4,758,152	4,758,152	4,758,152	4,738,152	4,670,852	13,135	0.28%
10419	YOUTH SERVICES	230,024	224,123	0	109,217	237,826	237,826	237,826	237,826	237,826	13,703	6.11%
10432	CONSERVATION OF HEALTH	136,340	139,461	0	139,461	141,623	141,623	141,623	141,623	141,623	2,162	1.55%
10433	PUBLIC HEALTH NURSING SERV	33,457	36,863	0	8,347	37,016	37,016	37,016	37,016	37,016	153	0.42%
10435	SENIOR CITIZENS COMMISSION	519,411	543,747	0	259,694	544,448	544,448	544,448	544,448	541,948	(1,799)	-0.33%
10536	WATERFORD PUBLIC LIBRARY	1,018,379	1,051,122	0	527,951	1,053,750	1,053,750	1,053,750	1,053,750	1,052,250	1,128	0.11%
10537	RECREATION & PARKS COMM.	1,311,143	1,380,554	0	720,258	1,407,444	1,407,444	1,407,444	1,387,444	1,375,909	(4,645)	-0.34%
10546	COMMUNITY USE OF SCHOOLS	328,574	317,503	0	317,503	356,705	356,705	356,705	356,705	356,705	39,202	12.35%
<b>TOTAL GENERAL GOV'T OPERATIONS</b>		<b>29,558,690</b>	<b>31,325,479</b>	<b>(45,951)</b>	<b>17,095,055</b>	<b>33,482,058</b>	<b>32,035,058</b>	<b>32,035,538</b>	<b>31,984,869</b>	<b>31,762,356</b>	<b>436,877</b>	<b>1.39%</b>
<b>BOARD OF EDUCATION:</b>												
10560	OPERATING BUDGET	44,742,326	45,374,474	0	22,281,880	46,932,296	46,932,296	46,932,296	46,353,730	45,892,257	517,783	1.14%
<b>TOTAL BOE OPERATIONS</b>		<b>44,742,326</b>	<b>45,374,474</b>	<b>0</b>	<b>22,281,880</b>	<b>46,932,296</b>	<b>46,932,296</b>	<b>46,932,296</b>	<b>46,353,730</b>	<b>45,892,257</b>	<b>517,783</b>	<b>1.14%</b>



TOWN OF WATERFORD  
GENERAL FUND EXPENDITURES  
2016- 2017 ADOPTED BUDGET

DEPT/AGENCY:

DEPARTMENTAL SUMMARY

LINE ITEM	DESCRIPTION	COLUMN 1 2014/15 ACTUAL EXPENDED	COLUMN 2 2015/2016 RTM APPROP.	COLUMN 3 2015/2016 ADDITIONAL/ TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENCUMB AS OF 1/1/16	COLUMN 5 2016/2017 DEPT/ AGENCY REQUEST	COLUMN 6 2016/2017 APPROVED BD/COMM	COLUMN 7 2016/2017 RECOMMENDED BD OF SELECTMEN	COLUMN 8 2016/2017 RECOMMENDED BD OF FINANCE	COLUMN 9 2016/2017 RTM APPROVED	AMOUNT INC/(DEC)	PERCENT INC/(DEC)
<b>CAPITAL AND DEBT SERVICE:</b>												
10638	CURRENT YEAR CAPITAL IMPR	1,317,000	1,599,200	45,951	1,645,151	2,575,550	2,277,550	2,277,550	2,277,550	2,147,500	548,300	34.29%
10640	TRANS TO CAP & NON-REC.	4,040,624	614,181	0	614,181	4,451,580	2,550,715	2,455,715	2,455,715	1,862,710	1,248,529	203.28%
10739	DEBT SERVICE	7,061,610	7,415,135	0	4,674,356	7,383,808	7,383,808	7,383,808	7,383,808	7,383,808	(31,327)	-0.42%
<b>TOTAL CAPITAL &amp; DEBT SERVICE</b>		<b>12,419,234</b>	<b>9,628,516</b>	<b>45,951</b>	<b>6,933,688</b>	<b>14,410,938</b>	<b>12,212,073</b>	<b>12,117,073</b>	<b>12,117,073</b>	<b>11,394,018</b>	<b>1,765,502</b>	<b>18.34%</b>
<b>TOTAL GENERAL FUND</b>		<b>86,720,250</b>	<b>86,328,469</b>	<b>0</b>	<b>46,310,623</b>	<b>94,825,292</b>	<b>91,179,427</b>	<b>91,084,907</b>	<b>90,455,672</b>	<b>89,048,631</b>	<b>2,720,162</b>	<b>3.15%</b>

**TOWN OF WATERFORD  
GENERAL FUND  
2016- 2017 ADOPTED BUDGET**

DEPT/AGENCY:                      10101                      BOARD OF SELECTMEN

LINE ITEM	DESCRIPTION	COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COLUMN 7	COLUMN 8	COLUMN 9
		2014/15 ACTUAL EXPENDED	2015/2016 RTM APPROP.	2015/2016 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND/ ENCUMB AS OF 1/1/16	2016/2017 DEPT/ AGENCY REQUEST	2016/2017 APPROVED BD/COMM.	2016/2017 RECOMMENDED BD OF SELECTMEN	2016/2017 RECOMMENDED BD OF FINANCE	2016/2017 RTM APPROVED
PERSONNEL COSTS										
51010	FIRST SELECTMAN	99,149	100,168		48,937	99,786	99,786	99,786	99,786	99,786
51020	OTHER SELECTMEN	3,339	3,388		1,694	3,388	3,388	3,388	3,388	3,388
51110	ADMINISTRATION	61,647	63,279		30,914	63,037	63,037	63,037	63,037	63,037
51210	CLERICAL/TECHNICAL	0	150		0	150	150	150	150	150
51810	OVERTIME	19	250		0	250	250	250	250	250
51920	F.I.C.A	12,086	12,796		5,806	12,749	12,749	12,749	12,749	12,749
SUBTOTAL		176,240	180,031	0	87,351	179,360	179,360	179,360	179,360	179,360
SERVICES										
52010	ADVERTISING	203	300		0	200	200	200	200	200
52020	POSTAGE	84	200		57	150	150	150	150	150
52030	PROFESSIONAL FEES	60,667	40,500		28,919	40,500	40,500	40,500	40,500	40,500
52040	SERVICE CONT & REPAIRS	1,584	1,427		562	1,600	1,600	1,600	1,600	1,600
52050	DUES, CONF., & EDUCATION	30	250		60	200	200	200	200	200
52070	REIMBURSABLE EXPENSE	197	480		180	480	480	480	480	480
SUBTOTAL		62,765	43,157	0	29,778	43,130	43,130	43,130	43,130	43,130
MATERIALS & SUPPLIES										
53020	OTHER SUPPLIES	176	200		19	200	200	200	200	200
53090	FUELS & LUBRICANTS	1,002	1,008		421	725	725	725	725	725
SUBTOTAL		1,178	1,208	0	440	925	925	925	925	925
DEPARTMENT TOTAL		240,183	224,396	0	117,569	223,415	223,415	223,415	223,415	223,415

**TOWN OF WATERFORD  
GENERAL FUND  
2016- 2017 ADOPTED BUDGET**

DEPT/AGENCY: 10102 REGISTRARS OF VOTERS

LINE ITEM	DESCRIPTION	COLUMN 1 2014/15 ACTUAL EXPENDED	COLUMN 2 2015/2016 RTM APPROP.	COLUMN 3 2015/2016 ADDITIONAL/ TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENCUMB AS OF 1/1/16	COLUMN 5 2016/2017 DEPT/ AGENCY REQUEST	COLUMN 6 2016/2017 APPROVED BD/COMM.	COLUMN 7 2016/2017 RECOMMENDED BD OF SELECTMEN	COLUMN 8 2016/2017 RECOMMENDED BD OF FINANCE	COLUMN 9 2016/2017 RTM APPROVED
<b>PERSONNEL COSTS</b>										
51010	ELECTED OFFICIALS	34,627	35,379		17,689	35,379	35,379	35,379	35,379	35,379
51310	VOTER REGISTRATION	3,406	3,500		2,559	3,500	3,500	3,500	3,500	3,500
51320	ELECTION ACTIVITIES	14,297	7,265		6,130	8,720	8,720	8,720	8,720	8,720
51920	F.I.C.A	4,003	3,530		2,018	3,641	3,641	3,641	3,641	3,641
<b>SUBTOTAL</b>		<b>56,333</b>	<b>49,674</b>	<b>0</b>	<b>28,396</b>	<b>51,240</b>	<b>51,240</b>	<b>51,240</b>	<b>51,240</b>	<b>51,240</b>
<b>SERVICES</b>										
52010	ADVERTISING	0	50		0	1	1	1	1	1
52020	POSTAGE	1,006	1,200		401	1,250	1,250	1,250	1,250	1,250
52040	SERVICE CONT. & REPAIRS	2,000	2,035		2,000	2,000	2,000	2,000	2,000	2,000
52050	DUES, CONF., & EDUCATION	630	530	1,890	990	2,700	2,700	2,700	2,700	2,700
52070	REIMBURSABLE EXPENSE	514	270	134	209	676	676	676	676	676
52080	TELEPHONE	932	1,150		1,102	1,150	1,150	1,150	1,150	1,150
<b>SUBTOTAL</b>		<b>5,082</b>	<b>5,235</b>	<b>2,024</b>	<b>4,702</b>	<b>7,777</b>	<b>7,777</b>	<b>7,777</b>	<b>7,777</b>	<b>7,777</b>
<b>MATERIALS &amp; SUPPLIES</b>										
53020	OTHER SUPPLIES	6,817	5,405	2,452	7,607	6,511	6,511	6,511	6,511	6,511
<b>SUBTOTAL</b>		<b>6,817</b>	<b>5,405</b>	<b>2,452</b>	<b>7,607</b>	<b>6,511</b>	<b>6,511</b>	<b>6,511</b>	<b>6,511</b>	<b>6,511</b>
<b>EQUIPMENT</b>										
54180	VOTING MACHINE	0	1,900		1,776	1	1	1	1	1
<b>SUBTOTAL</b>		<b>0</b>	<b>1,900</b>	<b>0</b>	<b>1,776</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>DEPARTMENT TOTAL</b>		<b>68,232</b>	<b>62,214</b>	<b>4,476</b>	<b>42,481</b>	<b>65,529</b>	<b>65,529</b>	<b>65,529</b>	<b>65,529</b>	<b>65,529</b>

**TOWN OF WATERFORD  
GENERAL FUND  
2016- 2017 ADOPTED BUDGET**

DEPT/AGENCY: 10103 BOARD OF FINANCE

LINE ITEM	DESCRIPTION	COLUMN 1 2014/15 ACTUAL EXPENDED	COLUMN 2 2015/2016 RTM APPROP.	COLUMN 3 2015/2016 ADDITIONAL/ TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENCUMB AS OF 1/1/16	COLUMN 5 2016/2017 DEPT/ AGENCY REQUEST	COLUMN 6 2016/2017 APPROVED BD/COMM.	COLUMN 7 2016/2017 RECOMMENDED BD OF SELECTMEN	COLUMN 8 2016/2017 RECOMMENDED BD OF FINANCE	COLUMN 9 2016/2017 RTM APPROVED
<b>PERSONNEL COSTS</b>										
51210	CLERICAL/TECHNICAL	3,197	4,146		1,736	4,356	4,356	4,356	4,356	4,356
51920	F.I.C.A	244	318		133	333	333	333	333	333
<b>SUBTOTAL</b>		<b>3,441</b>	<b>4,464</b>	<b>0</b>	<b>1,869</b>	<b>4,689</b>	<b>4,689</b>	<b>4,689</b>	<b>4,689</b>	<b>4,689</b>
<b>SERVICES</b>										
52010	ADVERTISING	1,330	1,500		0	1,500	1,500	1,500	1,500	1,500
52030	PROFESSIONAL FEES	48,500	46,500		35,000	47,300	47,300	47,300	47,300	47,300
52070	REIMBURSABLE EXPENSE	0	25		0	25	25	25	25	25
<b>SUBTOTAL</b>		<b>49,830</b>	<b>48,025</b>	<b>0</b>	<b>35,000</b>	<b>48,825</b>	<b>48,825</b>	<b>48,825</b>	<b>48,825</b>	<b>48,825</b>
<b>MATERIALS &amp; SUPPLIES</b>										
53010	OFFICE SUPPLIES	30	30		0	30	30	30	30	30
<b>SUBTOTAL</b>		<b>30</b>	<b>30</b>	<b>0</b>	<b>0</b>	<b>30</b>	<b>30</b>	<b>30</b>	<b>30</b>	<b>30</b>
<b>DEPARTMENT TOTAL</b>		<b>53,301</b>	<b>52,519</b>	<b>0</b>	<b>36,869</b>	<b>53,544</b>	<b>53,544</b>	<b>53,544</b>	<b>53,544</b>	<b>53,544</b>

TOWN OF WATERFORD  
GENERAL FUND  
2016- 2017 ADOPTED BUDGET

DEPT/AGENCY: 10104 ASSESSOR

LINE ITEM	DESCRIPTION	COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COLUMN 7	COLUMN 8	COLUMN 9
		2014/15 ACTUAL EXPENDED	2015/2016 RTM APPROP.	2015/2016 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND/ ENCUMB AS OF 1/1/16	2016/2017 DEPT/ AGENCY REQUEST	2016/2017 APPROVED BD/COMM.	2016/2017 RECOMMENDED BD OF SELECTMEN	2016/2017 RECOMMENDED BD OF FINANCE	2016/2017 RTM APPROVED
PERSONNEL COSTS										
51110	ADMINISTRATION	190,003	189,690		90,986	187,273	187,273	187,273	187,273	187,273
51210	CLERICAL/TECHNICAL	70,573	71,537		34,572	78,530	78,530	78,530	78,530	78,530
51810	OVERTIME	108	0		0	0	0	0	0	0
51910	FRINGE BENEFITS	4,084	10,843		166	10,843	10,843	10,843	10,843	10,843
51920	F.I.C.A	19,597	19,984		9,156	20,334	20,334	20,334	20,334	20,334
SUBTOTAL		284,365	292,054	0	134,880	296,980	296,980	296,980	296,980	296,980
SERVICES										
52010	ADVERTISING	386	440		400	550	550	550	550	550
52020	POSTAGE	2,274	2,255		771	2,344	2,344	2,344	2,344	2,344
52030	PROFESSIONAL FEES	8,063	8,100		8,100	8,260	8,260	8,260	8,260	8,260
52040	SERVICE CONT & REPAIRS	12,927	13,088		11,104	13,424	13,424	13,424	13,424	13,424
52050	DUES, CONF., & EDUCATION	1,787	1,995		1,876	2,030	2,030	2,030	2,030	2,030
52070	REIMBURSABLE EXPENSE	148	168		0	168	168	168	168	168
SUBTOTAL		25,585	26,046	0	22,251	26,776	26,776	26,776	26,776	26,776
MATERIALS & SUPPLIES										
53020	OTHER SUPPLIES	119	127		16	54	54	54	54	54
53200	PRICING BOOKS	790	1,013		120	1,040	1,040	1,040	1,040	1,040
SUBTOTAL		909	1,140	0	136	1,094	1,094	1,094	1,094	1,094
DEPARTMENT TOTAL		310,859	319,240	0	157,267	324,850	324,850	324,850	324,850	324,850

TOWN OF WATERFORD  
GENERAL FUND  
2016- 2017 ADOPTED BUDGET

DEPT/AGENCY: 10105 BD. OF ASSESSMENT APPEALS

LINE ITEM	DESCRIPTION	COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COLUMN 7	COLUMN 8	COLUMN 9
		2014/15 ACTUAL EXPENDED	2015/2016 RTM APPROP.	2015/2016 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND/ ENCUMB AS OF 1/1/16	2016/2017 DEPT/ AGENCY REQUEST	2016/2017 APPROVED BD/COMM.	2016/2017 RECOMMENDED BD OF SELECTMEN	2016/2017 RECOMMENDED BD OF FINANCE	2016/2017 RTM APPROVED
PERSONNEL COSTS										
51010	ELECTED OFFICIALS	200	300		0	300	300	300	300	300
51210	CLERICAL/TECHNICAL	251	362		90	399	399	399	399	399
51920	F.I.C.A	34	28		7	31	31	31	31	31
SUBTOTAL		485	690	0	97	730	730	730	730	730
SERVICES										
52010	ADVERTISING	160	250		160	330	330	330	330	330
52020	POSTAGE	10	49		3	49	49	49	49	49
52050	DUES, CONF., & EDUCATION	123	300		415	300	300	300	300	300
52070	REIMBURSABLE EXPENSE	47	57		86	57	57	57	57	57
SUBTOTAL		340	656	0	664	736	736	736	736	736
DEPARTMENT TOTAL		825	1,346	0	761	1,466	1,466	1,466	1,466	1,466

TOWN OF WATERFORD  
GENERAL FUND  
2016- 2017 ADOPTED BUDGET

DEPT/AGENCY: 10106 TAX COLLECTOR

LINE ITEM	DESCRIPTION	COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COLUMN 7	COLUMN 8	COLUMN 9
		2014/15 ACTUAL EXPENDED	2015/2016 RTM APPROP.	2015/2016 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND/ ENCUMB AS OF 1/1/16	2016/2017 DEPT/ AGENCY REQUEST	2016/2017 APPROVED BD/COMM.	2016/2017 RECOMMENDED BD OF SELECTMEN	2016/2017 RECOMMENDED BD OF FINANCE	2016/2017 RTM APPROVED
PERSONNEL COSTS										
51010	ELECTED OFFICIALS	85,668	79,382		38,779	79,382	79,382	79,382	79,382	79,382
51210	CLERICAL/TECHNICAL	69,175	69,238		34,835	75,959	75,959	75,959	72,959	72,959
51810	OVERTIME	553	949		446	798	798	798	798	798
51920	F.I.C.A	11,564	11,443		5,454	11,715	11,715	11,715	11,715	11,715
	SUBTOTAL	166,960	161,012	0	79,514	167,854	167,854	167,854	164,854	164,854
SERVICES										
52010	ADVERTISING	1,136	1,176		402	1,146	1,146	1,146	1,146	1,146
52020	POSTAGE	5,514	6,028		2,625	6,100	6,100	6,100	6,100	6,100
52030	PROFESSIONAL FEES	16,199	13,835		5,765	28,688	28,688	28,688	28,688	28,688
52040	SERVICE CONT. & REPAIR	12,910	15,547		14,172	1,434	1,434	1,434	1,434	1,434
52050	DUES, CONF. & EDUCATION	228	726		238	726	726	726	726	726
	SUBTOTAL	35,987	37,312	0	23,202	38,094	38,094	38,094	38,094	38,094
MATERIALS & SUPPLIES										
53010	OFFICE SUPPLIES	287	613		75	80	80	80	80	80
	SUBTOTAL	287	613	0	75	80	80	80	80	80
OFFICE EQUIPMENT										
54060	OFFICE EQUIPMENT	410	200		0	200	200	200	200	200
	SUBTOTAL	410	200	0	0	200	200	200	200	200
	DEPARTMENT TOTAL	203,644	199,137	0	102,791	206,228	206,228	206,228	203,228	203,228

**TOWN OF WATERFORD  
GENERAL FUND  
2016- 2017 ADOPTED BUDGET**

DEPT/AGENCY:

10107

FINANCE DEPARTMENT

LINE ITEM	DESCRIPTION	COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COLUMN 7	COLUMN 8	COLUMN 9
		2014/15 ACTUAL EXPENDED	2015/2016 RTM APPROP.	2015/2016 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND/ ENCUMB AS OF 1/1/16	2016/2017 DEPT/ AGENCY REQUEST	2016/2017 APPROVED BD/COMM.	2016/2017 RECOMMENDED BD OF SELECTMEN	2016/2017 RECOMMENDED BD OF FINANCE	2016/2017 RTM APPROVED
PERSONNEL COSTS										
51010	ELECTED OFFICIALS	26,218	26,439		13,219	26,439	26,439	26,439	26,439	26,439
51110	ADMINISTRATION	342,657	267,477		130,115	266,456	266,456	266,456	266,456	266,456
51210	CLERICAL/TECHNICAL	188,871	190,757		96,402	210,573	210,573	210,573	206,359	186,686
51810	OVERTIME	9,231	10,702		5,806	2,605	2,605	2,605	2,605	2,605
51910	FRINGE BENEFITS	0	275		0	275	275	275	275	275
51920	F.I.C.A	40,740	37,897		17,979	38,715	38,715	38,715	38,393	36,888
SUBTOTAL		607,717	533,547	0	263,521	545,063	545,063	545,063	540,527	519,349
SERVICES										
52010	ADVERTISING	55	200		0	250	250	250	250	250
52020	POSTAGE	7,595	7,833		3,423	7,840	7,840	7,840	7,840	7,840
52030	PROFESSIONAL FEES	47,692	50,500		19,105	51,510	51,510	51,510	51,510	51,510
52040	SERVICE CONT. & REPAIR	188,417	77,891		43,334	102,838	102,838	102,838	102,838	102,838
52043	IT-SERVICE CONTRACT & REPAIRS	0	166,039		153,045	161,036	161,036	161,036	161,036	161,036
52050	DUES, CONF. & EDUCATION	5,436	6,378		2,426	6,615	6,615	6,615	6,615	6,615
52070	REIMBURSABLE EXPENSE	59	200		0	150	150	150	150	150
52080	TELEPHONE	18,111	29,467		6,739	17,239	17,239	17,239	17,239	17,239
SUBTOTAL		267,365	338,508	0	228,072	347,478	347,478	347,478	347,478	347,478
MATERIALS & SUPPLIES										
53010	OFFICE SUPPLIES	32,322	35,000		31,075	35,000	35,000	35,000	35,000	35,000
SUBTOTAL		32,322	35,000	0	31,075	35,000	35,000	35,000	35,000	35,000
OFFICE EQUIPMENT										
54010	OFFICE FURNITURE	0	1		0	0	0	0	0	0
54060	OFFICE EQUIPMENT	0	5,200		4,234	0	0	0	0	0
54130	COMPUTER SYSTEM	68,983	30,166	19,435	40,134	34,729	34,729	34,729	34,729	34,729
SUBTOTAL		68,983	35,367	19,435	44,368	34,729	34,729	34,729	34,729	34,729
DEPARTMENT TOTAL		976,387	942,422	19,435	567,036	962,270	962,270	962,270	957,734	936,556



TOWN OF WATERFORD  
GENERAL FUND  
2016- 2017 ADOPTED BUDGET

DEPT/AGENCY: 10108 LEGAL DEPARTMENT

LINE ITEM	DESCRIPTION	COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COLUMN 7	COLUMN 8	COLUMN 9
		2014/15 ACTUAL EXPENDED	2015/2016 RTM APPROP.	2015/2016 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND/ ENCUMB AS OF 1/1/16	2016/2017 DEPT/ AGENCY REQUEST	2016/2017 APPROVED BD/COMM.	2016/2017 RECOMMENDED BD OF SELECTMEN	2016/2017 RECOMMENDED BD OF FINANCE	2016/2017 RTM APPROVED
SERVICES										
52030	PROFESSIONAL SERVICES	253,795	250,000		106,607	255,000	255,000	255,000	255,000	255,000
52540	PROBATE COURT	27,589	30,000		32,908	33,000	33,000	33,000	33,000	33,000
52560	MISC. CLAIMS	132,851	1,000		0	1,000	1,000	1,000	1,000	1,000
SUBTOTAL		414,235	281,000	0	139,515	289,000	289,000	289,000	289,000	289,000
DEPARTMENT TOTAL		414,235	281,000	0	139,515	289,000	289,000	289,000	289,000	289,000

**TOWN OF WATERFORD  
GENERAL FUND  
2016- 2017 ADOPTED BUDGET**

DEPT/AGENCY: 10109 TOWN CLERK

LINE ITEM	DESCRIPTION	COLUMN 1 2014/15 ACTUAL EXPENDED	COLUMN 2 2015/2016 RTM APPROP.	COLUMN 3 2015/2016 ADDITIONAL/ TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENCUMB AS OF 1/1/16	COLUMN 5 2016/2017 DEPT/ AGENCY REQUEST	COLUMN 6 2016/2017 APPROVED BD/COMM.	COLUMN 7 2016/2017 RECOMMENDED BD OF SELECTMEN	COLUMN 8 2016/2017 RECOMMENDED BD OF FINANCE	COLUMN 9 2016/2017 RTM APPROVED
<b>PERSONNEL COSTS</b>										
51010	ELECTED OFFICIALS	83,595	84,356		41,347	84,309	84,309	84,309	84,309	84,309
51110	ADMINISTRATION	67,235	67,077		33,274	66,825	66,825	66,825	66,825	66,825
51210	CLERICAL/TECHNICAL	46,573	47,200		23,247	49,063	49,063	49,063	49,063	49,063
51810	OVERTIME	104	200		114	100	100	100	100	100
51920	F.I.C.A	14,793	15,196		7,329	15,323	15,323	15,323	15,323	15,323
<b>SUBTOTAL</b>		<b>212,300</b>	<b>214,029</b>	<b>0</b>	<b>105,311</b>	<b>215,620</b>	<b>215,620</b>	<b>215,620</b>	<b>215,620</b>	<b>215,620</b>
<b>SERVICES</b>										
52010	ADVERTISING	70	2,800		0	500	500	500	500	500
52020	POSTAGE	2,633	2,400		1,170	2,800	2,800	2,800	2,800	2,800
52030	PROFESSIONAL FEES	231	1		0	1	1	1	1	1
52040	SERVICE CONT. & REPAIR	506	1		0	1	1	1	1	1
52050	DUES, CONF. & EDUCATION	280	1		0	1	1	1	1	1
52060	PRINTING	221	1		0	1	1	1	1	1
52070	REIMBURSABLE EXPENSE	53	75		75	150	150	150	150	150
52180	VITAL STATISTICS	480	1		0	1	1	1	1	1
52510	RENTAL OF EQUIPMENT	29,061	27,300		27,299	28,000	28,000	28,000	28,000	28,000
<b>SUBTOTAL</b>		<b>33,535</b>	<b>32,580</b>	<b>0</b>	<b>28,544</b>	<b>31,455</b>	<b>31,455</b>	<b>31,455</b>	<b>31,455</b>	<b>31,455</b>
<b>MATERIALS &amp; SUPPLIES</b>										
53010	OFFICE SUPPLIES	174	1		0	1	1	1	1	1
53020	OTHER SUPPLIES	57	35		21	1	1	1	1	1
53270	ORDINANCES	1,285	1		700	1	1	1	1	1
53280	ELECTION MATERIALS	780	700		956	1,000	1,000	1,000	1,000	1,000
53290	MICROFILM SUPPLIES	0	1		0	1	1	1	1	1
<b>SUBTOTAL</b>		<b>2,296</b>	<b>738</b>	<b>0</b>	<b>1,677</b>	<b>1,004</b>	<b>1,004</b>	<b>1,004</b>	<b>1,004</b>	<b>1,004</b>
<b>OFFICE EQUIPMENT</b>										
54060	OFFICE EQUIPMENT	0	1		0	1	1	1	1	1
<b>SUBTOTAL</b>		<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>DEPARTMENT TOTAL</b>		<b>248,131</b>	<b>247,348</b>	<b>0</b>	<b>135,532</b>	<b>248,080</b>	<b>248,080</b>	<b>248,080</b>	<b>248,080</b>	<b>248,080</b>

**TOWN OF WATERFORD  
GENERAL FUND  
2016- 2017 ADOPTED BUDGET**

DEPT/AGENCY: 10110 PLANNING & ZONING COMMISSION

LINE ITEM	DESCRIPTION	COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COLUMN 7	COLUMN 8	COLUMN 9
		2014/15 ACTUAL EXPENDED	2015/2016 RTM APPROP.	2015/2016 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND/ ENCUMB AS OF 1/1/16	2016/2017 DEPT/ AGENCY REQUEST	2016/2017 APPROVED BD/COMM.	2016/2017 RECOMMENDED BD OF SELECTMEN	2016/2017 RECOMMENDED BD OF FINANCE	2016/2017 RTM APPROVED
PERSONNEL COSTS										
51110	ADMINISTRATION	89,949	97,558		32,884	95,366	95,366	95,366	95,366	95,366
51120	INSPECTION	247,188	245,827		122,770	247,419	247,419	247,419	247,419	247,419
51210	CLERICAL/TECHNICAL	134,751	136,803		68,093	137,743	137,743	137,743	137,743	137,743
51810	OVERTIME	4,520	7,762		1,730	4,686	4,686	4,686	4,686	4,686
51910	FRINGE BENEFITS	1,997	7,469		9,031	10,270	10,270	10,270	10,270	10,270
51920	F.I.C.A	35,803	37,325		16,747	37,642	37,642	37,642	37,642	37,642
SUBTOTAL		514,208	532,744	0	251,255	533,126	533,126	533,126	533,126	533,126
SERVICES										
52010	ADVERTISING	4,511	4,271		477	4,271	4,271	4,271	4,271	4,271
52020	POSTAGE	494	510		178	500	500	500	500	500
52030	PROFESSIONAL FEES	6,717	25,000		242	16,500	16,500	16,500	16,500	16,500
52040	SERVICE CONT. & REPAIR	10,664	16,935		14,867	19,368	19,368	19,368	19,368	19,368
52050	DUES, CONF. & EDUCATION	2,890	3,285		1,157	4,925	4,925	4,925	4,925	4,925
52060	PRINTING	314	500		0	500	500	500	500	500
52070	REIMBURSABLE EXPENSE	200	200		10	200	200	200	200	200
SUBTOTAL		25,790	50,701	0	16,931	46,264	46,264	46,264	46,264	46,264
MATERIALS & SUPPLIES										
53010	OFFICE SUPPLIES	247	350		0	350	350	350	350	350
53090	FUELS & LUBRICANTS	1,100	1,866		645	960	960	960	960	960
SUBTOTAL		1,347	2,216	0	645	1,310	1,310	1,310	1,310	1,310
OFFICE EQUIPMENT										
54060	OFFICE FURNITURE & EQUIP.	15,122	2,355		2,129	2,652	2,652	2,652	487	487
SUBTOTAL		15,122	2,355	0	2,129	2,652	2,652	2,652	487	487
DEPARTMENT TOTAL		556,467	588,016	0	270,960	583,352	583,352	583,352	581,187	581,187

TOWN OF WATERFORD  
GENERAL FUND  
2016- 2017 ADOPTED BUDGET

DEPT/AGENCY: 10111 BUILDING MAINTENANCE

LINE ITEM	DESCRIPTION	COLUMN 1 2014/15 ACTUAL EXPENDED	COLUMN 2 2015/2016 RTM APPROP.	COLUMN 3 2015/2016 ADDITIONAL/ TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENCUMB AS OF 1/1/16	COLUMN 5 2016/2017 DEPT/ AGENCY REQUEST	COLUMN 6 2016/2017 APPROVED BD/COMM.	COLUMN 7 2016/2017 RECOMMENDED BD OF SELECTMEN	COLUMN 8 2016/2017 RECOMMENDED BD OF FINANCE	COLUMN 9 2016/2017 RTM APPROVED
<b>PERSONNEL COSTS</b>										
51140	FACILITIES COORDINATOR	20,449	23,825		10,912	24,345	24,345	24,345	24,345	24,345
51910	FRINGE BENEFITS	73	75		0	75	75	75	75	75
51920	F.I.C.A	1,564	1,823		835	1,863	1,863	1,863	1,863	1,863
<b>SUBTOTAL</b>		<b>22,086</b>	<b>25,723</b>	<b>0</b>	<b>11,747</b>	<b>26,283</b>	<b>26,283</b>	<b>26,283</b>	<b>26,283</b>	<b>26,283</b>
<b>SERVICES</b>										
52040	SERVICE CONT. & REPAIRS	65,319	33,703		17,993	32,212	32,212	32,212	32,212	32,212
52090	FUEL OIL	12,614	15,269		14,525	10,439	10,439	10,439	10,439	8,439
52100	ELECTRICITY	64,490	76,157		29,269	73,441	73,441	73,441	68,441	68,441
52110	WATER	1,619	1,804		822	1,678	1,678	1,678	1,678	1,678
52120	SEWER	2,820	2,992		593	3,094	3,094	3,094	3,094	3,094
<b>SUBTOTAL</b>		<b>146,862</b>	<b>129,925</b>	<b>0</b>	<b>63,202</b>	<b>120,864</b>	<b>120,864</b>	<b>120,864</b>	<b>115,864</b>	<b>113,864</b>
<b>MATERIALS &amp; SUPPLIES</b>										
53020	OTHER SUPPLIES	9,916	10,660		5,272	10,000	10,000	10,000	10,000	10,000
<b>SUBTOTAL</b>		<b>9,916</b>	<b>10,660</b>	<b>0</b>	<b>5,272</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
<b>IMPROVEMENTS</b>										
55030	BUILDING IMPROVEMENTS	0	18,000		9,986	20,000	20,000	20,000	18,000	18,000
<b>SUBTOTAL</b>		<b>0</b>	<b>18,000</b>	<b>0</b>	<b>9,986</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>18,000</b>	<b>18,000</b>
<b>DEPARTMENT TOTAL</b>		<b>178,864</b>	<b>184,308</b>	<b>0</b>	<b>90,207</b>	<b>177,147</b>	<b>177,147</b>	<b>177,147</b>	<b>170,147</b>	<b>168,147</b>

TOWN OF WATERFORD  
GENERAL FUND  
2016- 2017 ADOPTED BUDGET

DEPT/AGENCY:

10112

INSURANCE

LINE ITEM	DESCRIPTION	COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COLUMN 7	COLUMN 8	COLUMN 9
		2014/15 ACTUAL EXPENDED	2015/2016 RTM APPROP.	2015/2016 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND/ ENCUMB AS OF 1/1/16	2016/2017 DEPT/ AGENCY REQUEST	2016/2017 APPROVED BD/COMM.	2016/2017 RECOMMENDED BD OF SELECTMEN	2016/2017 RECOMMENDED BD OF FINANCE	2016/2017 RTM APPROVED
SERVICES										
52200	WORKERS' COMPENSATION	526,161	588,747		294,257	638,565	638,565	638,565	638,565	638,565
52201	LIABILITY/AUTO/PROPERTY (LAP	131,420	495,191		267,240	454,170	454,170	454,170	454,170	454,170
52210	BUILDINGS & CONTENTS	63,122	0			0	0	0	0	0
52220	VEHICLES	277,975	0			0	0	0	0	0
52230	GENERAL LIABILITY		0			0	0	0	0	0
52240	UNEMPLOYMENT COMPENSATION	19,518	5,000		7,389	10,000	10,000	10,000	10,000	10,000
52250	DEDUCTIBLE COVERAGE	31,351	20,000		1,361	20,000	20,000	20,000	20,000	20,000
52251	HEALTHCARE	3,544,789	3,271,967		3,280,076	3,172,990	3,172,990	3,172,990	3,172,990	3,172,990
52252	LONG TERM DISABILITY	2,881	3,000		1,012	3,000	3,000	3,000	3,000	3,000
52253	LIFE INSURANCE	21,475	21,987		8,860	18,224	18,224	18,224	18,224	18,224
SUBTOTAL		4,618,692	4,405,892	0	3,860,195	4,316,949	4,316,949	4,316,949	4,316,949	4,316,949
DEPARTMENT TOTAL		4,618,692	4,405,892	0	3,860,195	4,316,949	4,316,949	4,316,949	4,316,949	4,316,949

TOWN OF WATERFORD  
GENERAL FUND  
2016- 2017 ADOPTED BUDGET

DEPT/AGENCY: 10113 ECONOMIC DEVELOPMENT COMM.

LINE ITEM	DESCRIPTION	COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COLUMN 7	COLUMN 8	COLUMN 9
		2014/15 ACTUAL EXPENDED	2015/2016 RTM APPROP.	2015/2016 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND/ ENCUMB AS OF 1/1/16	2016/2017 DEPT/ AGENCY REQUEST	2016/2017 APPROVED BD/COMM.	2016/2017 RECOMMENDED BD OF SELECTMEN	2016/2017 RECOMMENDED BD OF FINANCE	2016/2017 RTM APPROVED
SERVICES										
52010	ADVERTISING	754	1,100		0	1,100	1,100	1,100	1,100	1,100
52020	POSTAGE	1	50		1	100	100	100	100	100
52030	PROFESSIONAL FEES	0	1		0	1	1	1	1	1
52050	DUES, CONF. & EDUC.	7,220	8,351		-6,831	9,258	-9,258	9,258	8,708	8,708
52060	PRINTING	300	600		0	600	600	600	600	600
52070	REIMBURSABLE EXPENSES	33	150		0	300	300	300	300	300
SUBTOTAL		8,308	10,252	0	6,832	11,359	11,359	11,359	10,809	10,809
MATERIALS & SUPPLIES										
53010	OFFICE SUPPLIES	0	0	0	0	0	0	0		
SUBTOTAL		0	0	0	0	0	0	0	0	0
DEPARTMENT TOTAL		8,308	10,252	0	6,832	11,359	11,359	11,359	10,809	10,809

TOWN OF WATERFORD  
GENERAL FUND  
2016- 2017 ADOPTED BUDGET

DEPT/AGENCY: 10114 CONSERVATION COMMISSION

LINE ITEM	DESCRIPTION	COLUMN 1 2014/15 ACTUAL EXPENDED	COLUMN 2 2015/2016 RTM APPROP.	COLUMN 3 2015/2016 ADDITIONAL/ TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENCUMB AS OF 1/1/16	COLUMN 5 2016/2017 DEPT/ AGENCY REQUEST	COLUMN 6 2016/2017 APPROVED BD/COMM.	COLUMN 7 2016/2017 RECOMMENDED BD OF SELECTMEN	COLUMN 8 2016/2017 RECOMMENDED BD OF FINANCE	COLUMN 9 2016/2017 RTM APPROVED
<b>SERVICES</b>										
52010	ADVERTISING	797	1,500		913	1,500	1,500	1,500	1,500	1,500
52020	POSTAGE	111	125		80	125	125	125	125	125
52030	PROFESSIONAL SERVICES	0	3,500		0	3,500	3,500	3,500	3,500	3,500
52031	PLANNING SERVICES	12,000	12,000		12,000	12,000	12,000	12,000	12,000	12,000
52050	DUES, CONF. & EDUC.	420	600		285	600	600	600	600	600
52060	PRINTING	0	50		0	25	25	25	25	25
<b>SUBTOTAL</b>		<b>13,328</b>	<b>17,775</b>	<b>0</b>	<b>13,278</b>	<b>17,750</b>	<b>17,750</b>	<b>17,750</b>	<b>17,750</b>	<b>17,750</b>
<b>MATERIALS &amp; SUPPLIES</b>										
53020	OTHER SUPPLIES	425	500		258	500	500	500	500	500
<b>SUBTOTAL</b>		<b>425</b>	<b>500</b>	<b>0</b>	<b>258</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>500</b>
<b>DEPARTMENT TOTAL</b>										
		<b>13,753</b>	<b>18,275</b>	<b>0</b>	<b>13,536</b>	<b>18,250</b>	<b>18,250</b>	<b>18,250</b>	<b>18,250</b>	<b>18,250</b>

TOWN OF WATERFORD  
GENERAL FUND  
2016- 2017 ADOPTED BUDGET

DEPT/AGENCY: 10115 ZONING BOARD OF APPEALS

LINE ITEM	DESCRIPTION	COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COLUMN 7	COLUMN 8	COLUMN 9
		2014/15 ACTUAL EXPENDED	2015/2016 RTM APPROP.	2015/2016 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND/ ENCUMB AS OF 1/1/16	2016/2017 DEPT/ AGENCY REQUEST	2016/2017 APPROVED BD/COMM.	2016/2017 RECOMMENDED BD OF SELECTMEN	2016/2017 RECOMMENDED BD OF FINANCE	2016/2017 RTM APPROVED
SERVICES										
52010	ADVERTISING	2,616	4,586		1,363	4,900	4,900	4,900	4,900	2,900
52020	POSTAGE	111	279		64	290	290	290	290	290
52050	DUES, CONF. & EDUC.	165	200		0	400	400	400	400	400
SUBTOTAL		2,892	5,065	0	1,427	5,590	5,590	5,590	5,590	3,590
MATERIALS & SUPPLIES										
53010	OFFICE SUPPLIES	0	50		0	50	50	50	50	50
SUBTOTAL		0	50	0	0	50	50	50	50	50
DEPARTMENT TOTAL		2,892	5,115	0	1,427	5,640	5,640	5,640	5,640	3,640



TOWN OF WATERFORD  
GENERAL FUND  
2016- 2017 ADOPTED BUDGET

DEPT/AGENCY:

10116

RETIREMENT COMMISSION

LINE ITEM	DESCRIPTION	COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COLUMN 7	COLUMN 8	COLUMN 9
		2014/15 ACTUAL EXPENDED	2015/2016 RTM APPROP.	2015/2016 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND/ ENCUMB AS OF 1/1/16	2016/2017 DEPT/ AGENCY REQUEST	2016/2017 APPROVED BD/COMM.	2016/2017 RECOMMENDED BD OF SELECTMEN	2016/2017 RECOMMENDED BD OF FINANCE	2016/2017 RTM APPROVED
PERSONNEL COSTS										
51930	HYPERTENSION/ HEART DISEASE	166,993	168,431		81,077	165,441	165,441	165,441	165,441	165,441
51940	PENSION CONTRIBUTIONS	3,070,292	3,077,494		1,759,279	3,115,614	3,115,614	3,115,614	3,115,614	3,115,614
51945	RETIREE HEALTH BENEFITS	459,037	482,114		210,520	462,992	462,992	462,992	462,992	462,992
51949	OPEB TRUST FUND CONTRIBUTION	0	1,160,000		0	2,607,000	1,160,000	1,160,000	1,160,000	1,160,000
SUBTOTAL		3,696,322	4,888,039	0	2,050,876	6,351,047	4,904,047	4,904,047	4,904,047	4,904,047
DEPARTMENT TOTAL		3,696,322	4,888,039	0	2,050,876	6,351,047	4,904,047	4,904,047	4,904,047	4,904,047

TOWN OF WATERFORD  
GENERAL FUND  
2016- 2017 ADOPTED BUDGET

DEPT/AGENCY: 10117 REPRESENTATIVE TOWN MEETING

LINE ITEM	DESCRIPTION	COLUMN 1 2014/15 ACTUAL EXPENDED	COLUMN 2 2015/2016 RTM APPROP.	COLUMN 3 2015/2016 ADDITIONAL/ TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENCUMB AS OF 1/1/16	COLUMN 5 2016/2017 DEPT/ AGENCY REQUEST	COLUMN 6 2016/2017 APPROVED BD/COMM.	COLUMN 7 2016/2017 RECOMMENDED BD OF SELECTMEN	COLUMN 8 2016/2017 RECOMMENDED BD OF FINANCE	COLUMN 9 2016/2017 RTM APPROVED
<b>PERSONNEL COSTS</b>										
51210	CLERICAL/TECHNICAL	0	50		0	50	50	50	50	50
51920	F.I.C.A	0	4		0	4	4	4	4	4
<b>SUBTOTAL</b>		<b>0</b>	<b>54</b>	<b>0</b>	<b>0</b>	<b>54</b>	<b>54</b>	<b>54</b>	<b>54</b>	<b>54</b>
<b>SERVICES</b>										
52010	ADVERTISING	6,525	4,900		2,134	6,500	6,500	6,500	6,500	6,500
52020	POSTAGE	917	628		203	900	900	900	450	450
52050	DUES, CONFERENCES, EDUC.	12,852	12,852		12,852	12,852	12,852	12,852	12,852	12,852
<b>SUBTOTAL</b>		<b>20,294</b>	<b>18,380</b>	<b>0</b>	<b>15,189</b>	<b>20,252</b>	<b>20,252</b>	<b>20,252</b>	<b>19,802</b>	<b>19,802</b>
<b>DEPARTMENT TOTAL</b>		<b>20,294</b>	<b>18,434</b>	<b>0</b>	<b>15,189</b>	<b>20,306</b>	<b>20,306</b>	<b>20,306</b>	<b>19,856</b>	<b>19,856</b>

**TOWN OF WATERFORD  
GENERAL FUND  
2016- 2017 ADOPTED BUDGET**

DEPT/AGENCY: 10118 BUILDING DEPARTMENT

LINE ITEM	DESCRIPTION	COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COLUMN 7	COLUMN 8	COLUMN 9
		2014/15 ACTUAL EXPENDED	2015/2016 RTM APPROP.	2015/2016 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND/ ENCUMB AS OF 1/1/16	2016/2017 DEPT/ AGENCY REQUEST	2016/2017 APPROVED BD/COMM.	2016/2017 RECOMMENDED BD OF SELECTMEN	2016/2017 RECOMMENDED BD OF FINANCE	2016/2017 RTM APPROVED
PERSONNEL COSTS										
51110	ADMINISTRATION	95,450	95,371		45,436	94,733	94,733	94,733	94,733	94,733
51120	INSPECTION	159,230	159,834		78,377	158,999	158,999	158,999	158,999	158,999
51810	OVERTIME	961	1,128		447	1,217	1,217	1,217	1,217	1,217
51910	FRINGE BENEFITS	5,387	5,553		160	5,550	5,550	5,550	5,550	5,550
51920	FICA	19,240	19,618		9,188	19,506	19,506	19,506	19,506	19,506
SUBTOTAL		280,268	281,504	0	133,608	280,005	280,005	280,005	280,005	280,005
SERVICES										
52010	ADVERTISING	236	770		346	696	696	696	696	696
52020	POSTAGE	877	900		479	900	900	900	900	900
52030	PROFESSIONAL FEES	585	750		0	750	750	750	750	750
52040	SERVICE CONT.& REPAIRS	3,445	2,598		2,348	4,926	4,926	5,646	5,646	5,646
52050	DUES, CONF., & EDUCATION	3,195	3,747		1,687	4,415	4,415	4,415	4,405	4,405
SUBTOTAL		8,338	8,765	0	4,860	11,687	11,687	12,407	12,397	12,397
MATERIALS & SUPPLIES										
53010	OFFICE SUPPLIES	251	350		155	350	350	350	350	350
53090	FUELS & LUBRICANTS	1,359	1,365		665	950	950	950	950	950
SUBTOTAL		1,610	1,715	0	820	1,300	1,300	1,300	1,300	1,300
EQUIPMENT										
54060	OFFICE EQUIPMENT	835	4,400		4,256	4,310	4,310	5,670	2,712	2,712
SUBTOTAL		835	4,400	0	4,256	4,310	4,310	5,670	2,712	2,712
DEPARTMENT TOTAL		291,051	296,384	0	143,544	297,302	297,302	299,382	296,414	296,414

**TOWN OF WATERFORD  
GENERAL FUND  
2016- 2017 ADOPTED BUDGET**

DEPT/AGENCY:

10120

SOCIAL SERVICE GRANTS/MISC

LINE ITEM	DESCRIPTION	COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COLUMN 7	COLUMN 8	COLUMN 9
		2014/15 ACTUAL EXPENDED	2015/2016 RTM APPROP.	2015/2016 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND/ ENCUMB AS OF 1/1/16	2016/2017 DEPT/ AGENCY REQUEST	2016/2017 APPROVED BD/COMM.	2016/2017 RECOMMENDED BD OF SELECTMEN	2016/2017 RECOMMENDED BD OF FINANCE	2016/2017 RTM APPROVED
SERVICES										
52590	WATERFORD SHELLFISH COMMISSION	3,243	6,201		6,201	4,975	4,975	4,975	4,975	4,975
52633	WATERFORD/EAST LYME/SHELLFISH	3,000	5,000		5,000	5,000	5,000	5,000	5,000	5,000
52634	SECT COUNCIL OF GOVERNMENTS	10,734	10,734		10,734	10,734	10,734	10,734	10,734	10,734
52635	HISTORIC PROPERTIES COMMISSION	238	400		160	400	400	400	400	400
52636	T.V.C.C.A.	4,280	4,280		4,280	4,280	4,280	4,280	4,280	4,280
52638	DISABLED AMERICAN VETERANS	250	250		250	250	250	250	250	250
52639	V.F.W. POST 6573, 9975 & AL 161	1,350	1,352		1,352	1,352	1,352	1,352	1,352	1,352
52643	SAFE FUTURES	6,500	6,500		6,500	6,500	6,500	6,500	6,500	6,500
52644	SEAT	45,461	47,052		47,052	47,052	47,052	47,052	47,052	47,052
52645	EASTERN CT CONSERVATION DISTRICT INC	600	1,000		1,000	1,250	1,250	1,250	1,250	1,250
52646	TOWN HISTORIAN	781	800		301	800	800	800	800	800
SUBTOTAL		76,437	83,569	0	82,830	82,593	82,593	82,593	82,593	82,593
CONTRIBUTIONS TO OUTSIDE AGENCIES										
58440	UNITED COMMUNITY & FAMILY SERVICES	7,200	7,200		7,200	7,200	7,200	7,200	7,200	7,200
58450	THE ARC OF NEW LONDON COUNTY	1,800	1,800		1,800	1,800	1,800	1,800	1,800	1,800
58595	NL HOMELESS HOSPITALITY CENTER	3,000	4,000		0	4,000	4,000	4,000	4,000	4,000
SUBTOTAL		12,000	13,000	0	9,000	13,000	13,000	13,000	13,000	13,000
DEPARTMENT TOTAL		88,437	96,569	0	91,830	95,593	95,593	95,593	95,593	95,593

TOWN OF WATERFORD  
GENERAL FUND  
2016- 2017 ADOPTED BUDGET

DEPT/AGENCY:                      10121              CONTINGENCY

LINE ITEM	DESCRIPTION	COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COLUMN 7	COLUMN 8	COLUMN 9
		2014/15 ACTUAL EXPENDED	2015/2016 RTM APPROP.	2015/2016 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND/ ENCUMB AS OF 1/1/16	2016/2017 DEPT/ AGENCY REQUEST	2016/2017 APPROVED BD/COMM.	2016/2017 RECOMMENDED BD OF SELECTMEN	2016/2017 RECOMMENDED BD OF FINANCE	2016/2017 RTM APPROVED
MISCELLANEOUS										
59010	CONTINGENCY	0	245,000	(69,862)	0	245,000	245,000	245,000	265,000	265,000
SUBTOTAL		0	245,000	(69,862)	0	245,000	245,000	245,000	265,000	265,000
DEPARTMENT TOTAL		0	245,000	(69,862)	0	245,000	245,000	245,000	265,000	265,000

TOWN OF WATERFORD  
GENERAL FUND  
2016- 2017 ADOPTED BUDGET

DEPT/AGENCY: 10141 FLOOD & EROSION CONTROL BD.

LINE ITEM	DESCRIPTION	COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COLUMN 7	COLUMN 8	COLUMN 9
		2014/15 ACTUAL EXPENDED	2015/2016 RTM APPROP.	2015/2016 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND/ ENCUMB AS OF 1/1/16	2016/2017 DEPT/ AGENCY REQUEST	2016/2017 APPROVED BD/COMM.	2016/2017 RECOMMENDED BD OF SELECTMEN	2016/2017 RECOMMENDED BD OF FINANCE	2016/2017 RTM APPROVED
PERSONNEL COSTS										
51210	CLERICAL/TECHNICAL	517	720		84	720	720	720	720	720
51920	F.I.C.A	40	55		6	55	55	55	55	55
SUBTOTAL		557	775	0	90	775	775	775	775	775
SERVICES										
52010	ADVERTISING	0	40		1	40	40	40	40	40
52020	POSTAGE	3	25		2	25	25	25	25	25
52030	PROFESSIONAL FEES	0	0		0	4,800	4,800	4,800	4,800	4,800
52070	REIMBURSABLE EXPENSE	0	20		4	20	20	20	20	20
SUBTOTAL		3	85	0	7	4,885	4,885	4,885	4,885	4,885
MATERIALS & SUPPLIES										
53020	OTHER SUPPLIES	0	25		0	25	25	25	25	25
SUBTOTAL		0	25	0	0	25	25	25	25	25
DEPARTMENT TOTAL		560	885	0	97	5,685	5,685	5,685	5,685	5,685

TOWN OF WATERFORD  
GENERAL FUND  
2016- 2017 ADOPTED BUDGET

DEPT/AGENCY: 10143 ETHICS COMMISSION

LINE ITEM	DESCRIPTION	COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COLUMN 7	COLUMN 8	COLUMN 9
		2014/15 ACTUAL EXPENDED	2015/2016 RTM APPROP.	2015/2016 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND/ ENCUMB AS OF 1/1/16	2016/2017 DEPT/ AGENCY REQUEST	2016/2017 APPROVED BD/COMM.	2016/2017 RECOMMENDED BD OF SELECTMEN	2016/2017 RECOMMENDED BD OF FINANCE	2016/2017 RTM APPROVED
PERSONNEL COSTS										
51210	CLERICAL/TECHNICAL	215	300		42	300	300	300	300	300
51920	F.I.C.A	16	23		3	23	23	23	23	23
SUBTOTAL		231	323	0	45	323	323	323	323	323
SERVICES										
52020	POSTAGE	12	25			25	25	25	25	25
52030	PROFESSIONAL FEES	0	300			300	300	300	300	300
52070	REIMBURSABLE EXPENSE	24	50			50	50	50	50	50
SUBTOTAL		36	375	0	0	375	375	375	375	375
MATERIALS & SUPPLIES										
53010	OFFICE SUPPLIES	0	25			25	25	25	25	25
SUBTOTAL		0	25	0	0	25	25	25	25	25
DEPARTMENT TOTAL		267	723	0	45	723	723	723	723	723

**TOWN OF WATERFORD  
GENERAL FUND  
2016- 2017 ADOPTED BUDGET**

DEPT/AGENCY:

10145

HUMAN RESOURCES DEPARTMENT

LINE ITEM	DESCRIPTION	COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COLUMN 7	COLUMN 8	COLUMN 9
		2014/15 ACTUAL EXPENDED	2015/2016 RTM APPROP.	2015/2016 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND/ ENCUMB AS OF 1/1/16	2016/2017 DEPT/ AGENCY REQUEST	2016/2017 APPROVED BD/COMM.	2016/2017 RECOMMENDED BD OF SELECTMEN	2016/2017 RECOMMENDED BD OF FINANCE	2016/2017 RTM APPROVED
PERSONNEL COSTS										
51110	ADMINISTRATION	114,025	116,672		57,158	116,807	116,807	116,807	116,807	116,807
51210	CLERICAL/TECHNICAL	47,028	47,510		22,729	49,861	49,861	49,861	49,861	49,861
51810	OVERTIME	19	456		0	479	479	479	479	479
51920	F.I.C.A	11,760	12,595		5,810	12,787	12,787	12,787	12,787	12,787
SUBTOTAL		172,832	177,233	0	85,697	179,934	179,934	179,934	179,934	179,934
SERVICES										
52010	ADVERTISING	3,820	3,000		1,638	3,500	3,500	3,500	3,500	3,500
52020	POSTAGE	815	856		369	856	856	856	856	856
52030	PROFESSIONAL FEES	17,905	15,018		1,099	17,340	17,340	17,340	17,340	17,340
52040	SERVICE CONT. & REPAIR	3,004	3,118		1,276	2,588	2,588	2,588	2,588	2,588
52050	DUES, CONF. & EDUCATION	1,039	1,344		1,086	1,494	1,494	1,494	1,494	1,494
52070	REIMBURSABLE EXPENSE	65	250		0	200	200	200	200	200
52080	TELEPHONE	608	606		255	612	612	612	612	612
52300	TRAINING	0	750		0	750	750	750	750	750
52570	EMPLOYEE ASSIST. PROGRAM	1,991	1,991		1,991	1,991	1,991	1,991	1,991	1,991
SUBTOTAL		29,247	26,933	0	7,714	29,331	29,331	29,331	29,331	29,331
MATERIALS & SUPPLIES										
53020	OTHER SUPPLIES	0	750		174	750	750	750	750	750
53140	VACCINE AND SUPPLIES	28	1,645		32	1,645	1,645	1,645	1,645	645
SUBTOTAL		28	2,395	0	206	2,395	2,395	2,395	2,395	1,395
DEPARTMENT TOTAL		202,107	206,561	0	93,617	211,660	211,660	211,660	211,660	210,660



**TOWN OF WATERFORD  
GENERAL FUND  
2016- 2017 ADOPTED BUDGET**

DEPT/AGENCY:

10222

EMERGENCY MANAGEMENT

LINE ITEM	DESCRIPTION	COLUMN 1 2014/15 ACTUAL EXPENDED	COLUMN 2 2015/2016 RTM APPROP.	COLUMN 3 2015/2016 ADDITIONAL/ TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENCUMB AS OF 1/1/16	COLUMN 5 2016/2017 DEPT/ AGENCY REQUEST	COLUMN 6 2016/2017 APPROVED BD/COMM.	COLUMN 7 2016/2017 RECOMMENDED BD OF SELECTMEN	COLUMN 8 2016/2017 RECOMMENDED BD OF FINANCE	COLUMN 9 2016/2017 RTM APPROVED
<b>PERSONNEL COSTS</b>										
51110	ADMINISTRATION	5,000	5,000		8,000	10,000	10,000	10,000	10,000	10,000
51210	CLERICAL/TECHNICAL	61,277	62,137		30,479	61,903	61,903	61,903	61,903	61,903
51240	DISPATCH EDUCATION INCENTIVE	1,060	1,180		0	1,120	1,120	1,120	1,120	1,120
51440	DISPATCH PERSONNEL	522,818	606,677		283,213	612,685	612,685	612,685	612,685	612,685
51810	DISPATCH OVERTIME	148,757	102,194		88,929	117,611	117,611	117,611	117,611	117,611
51823	EMERGENCY PERSONNEL	5,533	1,800		646	1,800	1,800	1,800	1,800	1,800
51830	TRAINING OVERTIME	1,442	3,136		1,113	4,823	4,823	4,823	4,823	4,823
51920	FICA	54,674	59,832		30,388	62,030	62,030	62,030	62,030	62,030
<b>SUBTOTAL</b>		<b>800,561</b>	<b>841,956</b>	<b>0</b>	<b>442,768</b>	<b>871,972</b>	<b>871,972</b>	<b>871,972</b>	<b>871,972</b>	<b>871,972</b>
<b>SERVICES</b>										
52010	ADVERTISING	148	150		0	150	150	150	150	150
52020	POSTAGE	42	50		14	50	50	50	50	50
52030	PROFESSIONAL FEES	500	500		0	500	500	500	500	500
52040	SERVICE CONT & REPAIR	284,854	289,163		264,986	380,914	380,914	380,914	380,914	315,914
52050	DUES, CONF., & EDUCATION	6,982	7,180		2,356	24,288	24,288	24,288	24,288	24,288
52060	PRINTING	200	200		0	200	200	200	200	200
52070	REIMBURSABLE EXPENSE	161	200		0	200	200	200	200	200
52080	TELEPHONE	37,747	42,232		16,989	35,787	35,787	35,787	25,787	25,787
52100	ELECTRICITY	42,455	42,430		16,046	40,410	40,410	40,410	40,410	40,410
52300	TRAINING, EDUC & EMERG	2,586	2,600		330	2,600	2,600	2,600	2,600	2,600
52370	DISPATCH CLOTHING ALLOWANCE	1,499	2,200		507	2,960	2,960	2,960	2,960	2,960
52415	GENERATOR MAINTENANCE	6,784	7,068		442	7,068	7,068	7,068	7,068	7,068
<b>SUBTOTAL</b>		<b>383,958</b>	<b>393,973</b>	<b>0</b>	<b>301,670</b>	<b>495,127</b>	<b>495,127</b>	<b>495,127</b>	<b>485,127</b>	<b>420,127</b>
<b>MATERIALS &amp; SUPPLIES</b>										
53010	OFFICE SUPPLIES	93	100		0	250	250	250	250	250
53020	OTHER SUPPLIES	928	930		359	930	930	930	930	930
53090	FUELS & LUBRICANTS	0	1,470		0	1,470	1,470	1,470	1,470	1,470
53120	SHELTER SUPPLIES	581	600		0	600	600	600	600	600
53130	RADIOLOGICAL SUPPLIES	400	400		0	400	400	400	400	400
<b>SUBTOTAL</b>		<b>2,002</b>	<b>3,500</b>	<b>0</b>	<b>359</b>	<b>3,650</b>	<b>3,650</b>	<b>3,650</b>	<b>3,650</b>	<b>3,650</b>
<b>EQUIPMENT</b>										
54120	DISPATCH CENTER EQUIPMENT	0	1		0	1	1	1	1	1
54150	SURPLUS EQUIPMENT	0	1		0	1	1	1	1	1
54190	EMERGENCY EQUIPMENT	0	1		0	1	1	1	1	1
<b>SUBTOTAL</b>		<b>0</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>DEPARTMENT TOTAL</b>		<b>1,186,521</b>	<b>1,239,432</b>	<b>0</b>	<b>744,797</b>	<b>1,370,752</b>	<b>1,370,752</b>	<b>1,370,752</b>	<b>1,360,752</b>	<b>1,295,752</b>

**TOWN OF WATERFORD  
GENERAL FUND  
2016- 2017 ADOPTED BUDGET**

DEPT/AGENCY:

10223

FIRE SERVICES

LINE ITEM	DESCRIPTION	COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COLUMN 7	COLUMN 8	COLUMN 9
		2014/15 ACTUAL EXPENDED	2015/2016 RTM APPROP.	2015/2016 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND/ ENCUMB AS OF 1/1/16	2016/2017 DEPT/ AGENCY REQUEST	2016/2017 APPROVED BD/COMM.	2016/2017 RECOMMENDED BD OF SELECTIMEN	2016/2017 RECOMMENDED BD OF FINANCE	2016/2017 RTM APPROVED
PERSONNEL COSTS										
51110	ADMINISTRATION	210,957	213,147		101,227	212,355	212,355	212,355	212,355	212,355
51120	INSPECTION	116,984	70,795		34,977	72,275	72,275	72,275	72,275	72,275
51210	CLERICAL/TECHNICAL	94,086	107,801		50,967	114,848	114,848	114,848	114,848	114,848
51240	EDUCATION INCENTIVE	12,830	19,830		14,381	19,830	19,830	19,830	19,830	19,830
51410	FIRE FIGHTING	1,038,027	1,175,376		574,828	1,203,134	1,203,134	1,203,134	1,203,134	1,203,134
51810	OVERTIME	29,302	23,640		7,673	19,063	19,063	19,063	19,063	19,063
51920	FICA	111,327	123,210		58,113	125,574	125,574	125,574	125,574	125,574
SUBTOTAL		1,613,513	1,733,799	0	842,166	1,767,079	1,767,079	1,767,079	1,767,079	1,767,079
SERVICES										
52010	ADVERTISING	950	810		298	750	750	750	750	750
52020	POSTAGE	257	400		74	325	325	325	325	325
52030	PROFESSIONAL FEES	3,519	4,300		759	3,160	3,160	3,160	3,160	3,160
52040	SERV. CONT & REPAIRS	26,724	33,397		26,715	33,229	33,229	33,229	33,229	33,229
52050	DUES, CONFERENCES & EDUC.	38,088	36,955		26,906	37,290	37,290	37,290	37,290	37,290
52070	REIMBURSABLE EXPENSE	1,461	1,000		1,274	1,000	1,000	1,000	1,000	1,000
52080	TELEPHONE	31,445	29,125		20,607	33,053	33,053	33,053	33,053	33,053
52090	HEATING OIL	69,155	60,075		60,074	43,994	43,994	43,994	43,994	34,994
52100	ELECTRICITY	67,561	67,825		34,465	68,004	68,004	68,004	68,004	68,004
52110	WATER	5,424	5,569		2,386	5,420	5,420	5,420	5,420	5,420
52120	SEWER	8,551	8,695		2,107	8,553	8,553	8,553	8,553	8,553
52290	PUBLIC SAFETY AWARENESS	2,170	2,500		2,560	2,500	2,500	2,500	2,500	2,500
52310	EXAMINATIONS	4,817	6,300		4,711	6,225	6,225	6,225	6,225	6,225
52320	RENTAL OF HYDRANTS	454,003	451,857		112,702	452,857	452,857	452,857	452,857	452,857
52370	CLOTHING ALLOWANCE	12,751	15,500		9,001	15,000	15,000	15,000	15,000	15,000
52371	FIRE POLICE	0	2,500		368	2,500	2,500	2,500	2,500	2,500
52372	INSURANCE	76,876	80,000		90,103	112,635	112,635	112,635	112,635	105,635
52373	LP GAS	4,128	4,150		1,072	4,132	4,132	4,132	4,132	4,132
52374	CABLE TELEVISION	4,737	4,684		4,055	5,286	5,286	5,286	5,286	5,286
52375	LADDER TESTING & REPAIRS	5,600	6,105		5,100	6,881	6,881	6,881	6,881	6,881
52376	HYDRAULIC TESTING & REPAIRS	4,202	4,727		4,091	4,500	4,500	4,500	4,500	4,500
52377	BREATHING APPARATUS TESTING & REPAIRS	18,578	9,025		9,142	7,500	7,500	7,500	7,500	7,500
52378	BUILDING MAINTENANCE	76,089	66,420		42,182	70,000	70,000	70,000	70,000	70,000
52379	HOSE TESTING AND REPAIRS	6,108	6,930		5,903	6,300	6,300	6,300	6,300	6,300
52387	PUMP TESTING SERVICES	3,330	5,495		5,500	3,000	3,000	3,000	3,000	3,000
52392	GENERATOR MAINT. & REPAIRS	6,419	5,000		1,979	8,000	8,000	8,000	8,000	6,000
SUBTOTAL		932,943	919,344	0	474,134	942,094	942,094	942,094	942,094	924,094

**TOWN OF WATERFORD  
GENERAL FUND  
2016- 2017 ADOPTED BUDGET**

DEPT/AGENCY:

10223

FIRE SERVICES

LINE ITEM	DESCRIPTION	COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COLUMN 7	COLUMN 8	COLUMN 9
		2014/15 ACTUAL EXPENDED	2015/2016 RTM APPROP.	2015/2016 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND/ ENCUMB AS OF 1/1/16	2016/2017 DEPT/ AGENCY REQUEST	2016/2017 APPROVED BD/COMM.	2016/2017 RECOMMENDED BD OF SELECTMEN	2016/2017 RECOMMENDED BD OF FINANCE	2016/2017 RTM APPROVED
MATERIALS & SUPPLIES										
53010	OFFICE SUPPLIES	2,327	2,750		1,659	2,750	2,750	2,750	2,750	2,750
53020	OTHER SUPPLIES	14,571	17,500		10,716	17,500	17,500	17,500	17,500	17,500
53021	CONSUMABLE SUPPLIES	10,564	7,500		5,220	7,500	7,500	7,500	7,500	7,500
53070	AUTOMOTIVE REPAIRS	100,727	80,000		45,677	88,000	88,000	88,000	88,000	88,000
53090	FUELS & LUBRICANTS	39,482	34,000		27,329	26,500	26,500	26,500	26,500	20,500
53110	COMPUTER SUPPLIES	2,425	2,600		1,944	2,600	2,600	2,600	2,600	2,600
53111	FF - PROTECTIVE CLOTHING	59,891	60,456		56,407	70,950	70,950	70,950	70,950	70,950
53112	FIREFIGHTING SUPPLIES & REPAIRS	6,974	10,000		9,552	10,000	10,000	10,000	10,000	10,000
53113	VOLUNTEER RESPONDER AWARDS	3,616	5,000		1,092	5,000	5,000	5,000	5,000	5,000
SUBTOTAL		240,577	219,806	0	159,596	230,800	230,800	230,800	230,800	224,800
EQUIPMENT										
54060	OFFICE EQUIPMENT	3,563	3,000		1,764	11,055	11,055	9,455	9,455	9,455
54202	EQUIPMENT - FIRE INVESTIGATIONS	654	500		100	500	500	500	500	500
54218	FIREFIGHTER EQUIPMENT	34,895	30,630		21,929	34,128	34,128	34,128	34,128	34,128
54220	RADIO/EMERGENCY LIGHTS	10,783	7,500		6,658	7,500	7,500	7,500	7,500	7,500
54221	SERVICE TRUCK EQUIPMENT	3,149	6,500		2,639	6,500	6,500	6,500	6,500	6,500
54222	RESCUE TRUCK EQUIPMENT	4,499	6,500		980	6,500	6,500	6,500	6,500	6,500
54226	EQUIPMENT	0	0		0	8,750	8,750	8,750	8,750	8,750
SUBTOTAL		57,543	54,630	0	34,070	74,933	74,933	73,333	73,333	73,333
DEPARTMENT TOTAL		2,844,576	2,927,579	0	1,509,966	3,014,906	3,014,906	3,013,306	3,013,306	2,989,306

**TOWN OF WATERFORD  
GENERAL FUND  
2016- 2017 ADOPTED BUDGET**

DEPT/AGENCY: 10229 POLICE COMMISSION

LINE ITEM	DESCRIPTION	COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COLUMN 7	COLUMN 8	COLUMN 9
		2014/15 ACTUAL EXPENDED	2015/2016 RTM APPROP.	2015/2016 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND/ ENCUMB AS OF 1/1/16	2016/2017 DEPT/ AGENCY REQUEST	2016/2017 APPROVED BD/COMM.	2016/2017 RECOMMENDED BD OF SELECTMEN	2016/2017 RECOMMENDED BD OF FINANCE	2016/2017 RTM APPROVED
PERSONNEL COSTS										
51110	ADMINISTRATION	426,523	426,382		263,241	443,509	443,509	443,509	443,509	443,509
51210	CLERICAL/TECHNICAL	281,831	294,019		126,744	282,362	282,362	282,362	282,362	282,362
51220	CUSTODIAL	48,919	49,097		24,114	51,558	51,558	51,558	51,558	51,558
51420	PATROL	2,857,659	2,865,043		1,454,801	2,997,168	2,997,168	2,997,168	2,997,168	2,997,168
51421	MARINE PATROL	13,390	19,882		13,328	21,483	21,483	21,483	21,483	21,483
51430	DETECTIVE	248,353	264,280		127,476	355,952	355,952	355,952	355,952	355,952
51435	COMM. SERVICE OFFICERS	74,072	80,646		40,832	106,704	106,704	106,704	106,704	106,704
51810	OVERTIME	122,497	124,418		37,910	135,242	135,242	135,242	135,242	135,242
51820	REPLACEMENT OVERTIME	256,739	292,115		168,786	343,137	343,137	343,137	343,137	343,137
51830	TRAINING & EDUCATION	54,169	55,043		26,621	81,064	81,064	81,064	81,064	81,064
51920	FICA	332,151	347,419		171,916	373,984	373,984	373,984	373,984	373,984
SUBTOTAL		4,716,303	4,818,344	0	2,455,769	5,192,163	5,192,163	5,192,163	5,192,163	5,192,163
SERVICES										
52010	ADVERTISING	581	700		103	700	700	700	700	700
52020	POSTAGE	1,522	1,650		608	1,650	1,650	1,650	1,650	1,650
52030	PROFESSIONAL FEES	11,311	9,000		4,460	10,400	10,400	10,400	10,400	10,400
52040	SERVICE CONT & REPAIRS	111,262	116,574		59,772	117,700	117,700	117,700	117,700	117,700
52050	DUES, CONF. & EDUCATION	985	985		985	3,590	3,590	3,590	3,590	3,590
52060	PRINTING	792	1,000		165	1,000	1,000	1,000	1,000	1,000
52080	TELEPHONE	38,148	45,899		17,113	38,671	38,671	38,671	38,671	38,671
52090	FUEL OIL	30,494	24,286		28,909	18,391	18,391	18,391	18,391	18,391
52100	ELECTRICITY	63,964	69,809		31,941	65,305	65,305	65,305	65,305	65,305
52115	WATER & SEWER	4,318	5,586		1,497	5,586	5,586	5,586	5,586	5,586
52300	TRAINING & EDUCATION	41,337	38,518		14,758	39,000	39,000	39,000	39,000	39,000
52305	OSHA COMPLIANCE	4,467	5,000		1,231	5,000	5,000	5,000	5,000	5,000
52370	UNIFORM ALLOWANCE	74,680	76,215		70,897	76,215	76,215	76,215	76,215	76,215
52520	CRIMINAL JUSTICE PLANNER	12,433	12,433		12,433	12,744	12,744	12,744	12,744	12,744
SUBTOTAL		396,294	407,655	0	244,872	395,952	395,952	395,952	395,952	391,452

**TOWN OF WATERFORD  
GENERAL FUND  
2016- 2017 ADOPTED BUDGET**

DEPT/AGENCY: 10229 POLICE COMMISSION

LINE ITEM	DESCRIPTION	COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COLUMN 7	COLUMN 8	COLUMN 9
		2014/15 ACTUAL EXPENDED	2015/2016 RTM APPROP.	2015/2016 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND/ ENCUMB AS OF 1/1/16	2016/2017 DEPT/ AGENCY REQUEST	2016/2017 APPROVED BD/COMM.	2016/2017 RECOMMENDED BD OF SELECTMEN	2016/2017 RECOMMENDED BD OF FINANCE	2016/2017 RTM APPROVED
MATERIALS & SUPPLIES										
53010	OFFICE SUPPLIES	916	1,000		262	1,000	1,000	1,000	1,000	1,000
53020	OTHER SUPPLIES	4,749	4,750		4,183	6,250	6,250	6,250	6,250	6,250
53070	AUTOMOTIVE REPAIRS	33,593	34,000		13,165	34,000	34,000	34,000	34,000	34,000
53090	FUELS & LUBRICANTS	123,998	146,789		61,003	92,446	92,446	92,446	92,446	72,446
53100	TIRES	7,684	8,325		4,552	8,325	8,325	8,325	8,325	8,325
53150	BUILDING MAINTENANCE	26,114	10,000		4,550	15,000	15,000	15,000	15,000	15,000
53180	POLICE EQUIP. & SUPPLIES	39,754	45,690		34,509	54,305	54,305	54,305	54,305	54,305
53210	SELECTIVE ENFORCEMENT	2,500	2,500		1,000	2,500	2,500	2,500	2,500	2,500
53220	MARINE PATROL SUPPLIES	1,630	2,000		1,412	2,100	2,100	2,100	2,100	2,100
53260	ANIMAL CONTROL SUPPLIES	30,000	30,000		30,000	30,000	30,000	30,000	30,000	30,000
53320	CHALLENGE	990	1,000		357	1,000	1,000	1,000	1,000	1,000
SUBTOTAL		271,928	286,054	0	154,993	246,926	246,926	246,926	246,926	226,926
EQUIPMENT										
54020	EQUIPMENT & FURNITURE	1,250	1,250		0	10,000	10,000	10,000	10,000	10,000
54040	VEHICLES EQUIPMENT	19,866	0		0	0	0	0	0	0
SUBTOTAL		21,116	1,250	0	0	10,000	10,000	10,000	10,000	10,000
DEPARTMENT TOTAL		5,405,641	5,513,303	0	2,855,634	5,845,041	5,845,041	5,845,041	5,845,041	5,820,541

**TOWN OF WATERFORD  
GENERAL FUND  
2016- 2017 ADOPTED BUDGET**

DEPT/AGENCY: 10330 PUBLIC WORKS

LINE ITEM	DESCRIPTION	COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COLUMN 7	COLUMN 8	COLUMN 9
		2014/15 ACTUAL EXPENDED	2015/2016 RTM APPROP.	2015/2016 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND/ ENCUMB AS OF 1/1/16	2016/2017 DEPT/ AGENCY REQUEST	2016/2017 APPROVED BD/COMM.	2016/2017 RECOMMENDED BD OF SELECTMEN	2016/2017 RECOMMENDED BD OF FINANCE	2016/2017 RTM APPROVED
PERSONNEL COSTS										
51110	ADMINISTRATION	299,337	301,817		148,467	300,700	300,700	300,700	300,700	300,700
51130	ENGINEERING	3,005	5,344		7,188	5,800	5,800	5,800	5,800	5,800
51210	CLERICAL/TECHNICAL	128,323	129,626		65,064	136,600	136,600	136,600	136,600	136,600
51510	EQUIPMENT MAINTENANCE	282,756	299,996		150,605	313,600	313,600	313,600	313,600	313,600
51520	HIGHWAY MAINTENANCE	734,112	878,118		339,546	888,200	888,200	888,200	888,200	888,200
51530	REFUSE COLLECTION & MAINT.	363,349	269,479		197,983	282,800	282,800	282,800	282,800	282,800
51540	SNOW REMOVAL	139,568	89,800		0	128,800	128,800	128,800	128,800	100,000
51810	OVERTIME	44,520	60,000		26,088	74,000	74,000	74,000	74,000	74,000
51910	FRINGE BENEFITS	6,906	7,650		3,266	9,775	9,775	9,775	9,775	9,775
51920	FICA	148,058	155,615		68,802	147,652	147,652	147,652	147,652	147,652
SUBTOTAL		2,149,934	2,197,445	0	1,007,009	2,287,927	2,287,927	2,287,927	2,287,927	2,259,127
SERVICES										
52010	ADVERTISING	6,467	5,500		2,415	10,800	10,800	10,800	10,800	10,800
52020	POSTAGE	490	600		242	600	600	600	600	600
52030	PROFESSIONAL FEES	15,068	50,125		22,429	62,500	62,500	62,500	62,500	62,500
52040	SERVICE CONT & REPAIRS	61,524	71,000		44,776	72,100	72,100	72,100	72,100	72,100
52050	DUES, CONF. & EDUCATION	3,073	4,575		499	4,100	4,100	4,100	4,100	4,100
52060	PRINTING	39	50		0	200	200	200	200	200
52070	REIMBURSABLE EXPENSE	23	50		34	50	50	50	50	50
52090	FUEL OIL	49,808	53,462		40,657	36,500	36,500	36,500	36,500	28,500
52100	ELECTRICITY	22,984	22,110		4,889	18,000	18,000	18,000	18,000	18,000
52110	WATER & SEWER	7,762	8,000		1,871	7,000	7,000	7,000	7,000	7,000
52400	MEAL ALLOWANCE	3,958	2,225		150	3,000	3,000	3,000	3,000	3,000
52410	STREET TREE MAINTENANCE	675	3,500		304	3,000	3,000	3,000	3,000	3,000
52450	SITE WORK	3,024	4,300		1,703	3,000	3,000	3,000	3,000	3,000
52460	STREET LIGHTING	274,286	275,800		120,016	273,000	273,000	273,000	273,000	273,000
52470	SOLID WASTE DISPOSAL	771,073	826,975		304,339	838,825	838,825	838,825	818,825	818,825
52475	RECYCLING PROGRAM	0	700		0	500	500	500	500	500
52500	OPTIONS & RIGHTS OF WAY	0	2,000		0	2,000	2,000	2,000	2,000	2,000
52510	RENTAL OF EQUIPMENT	18,969	22,100		19,990	30,000	30,000	30,000	30,000	30,000
52531	LANDFILL CAP MAINTENANCE	7,180	18,450		0	18,450	18,450	18,450	18,450	18,450
SUBTOTAL		1,246,403	1,371,522	0	564,314	1,383,625	1,383,625	1,383,625	1,363,625	1,355,625

**TOWN OF WATERFORD  
GENERAL FUND  
2016- 2017 ADOPTED BUDGET**

DEPT/AGENCY: 10330 PUBLIC WORKS

LINE ITEM	DESCRIPTION	COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COLUMN 7	COLUMN 8	COLUMN 9
		2014/15 ACTUAL EXPENDED	2015/2016 RTM APPROP.	2015/2016 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND/ ENCUMB AS OF 1/1/16	2016/2017 DEPT/ AGENCY REQUEST	2016/2017 APPROVED BD/COMM.	2016/2017 RECOMMENDED BD OF SELECTMEN	2016/2017 RECOMMENDED BD OF FINANCE	2016/2017 RTM APPROVED
MATERIALS & SUPPLIES										
53010	OFFICE SUPPLIES	448	150		15	200	200	200	200	200
53030	OPERATIONAL SUPPLIES	15,872	16,000		11,369	16,000	16,000	16,000	16,000	16,000
53050	ENGINEER EQUIP & SUPPLIES	214	1,000		0	800	800	800	800	800
53070	AUTOMOTIVE REPAIRS	135,588	133,000		69,879	133,000	133,000	133,000	133,000	133,000
53090	FUELS & LUBRICANTS	202,753	213,000		75,366	180,000	180,000	180,000	180,000	149,500
53100	TIRES	48,378	52,300		32,195	54,300	54,300	54,300	54,300	54,300
53250	TRAFFIC CONTROL MATERIALS	34,155	35,000		30,492	37,000	37,000	37,000	37,000	37,000
53300	HIGHWAY MATERIALS	349,836	310,000		66,703	330,000	330,000	330,000	330,000	330,000
SUBTOTAL		787,244	760,450	0	286,019	751,300	751,300	751,300	751,300	720,800
EQUIPMENT										
54050	AUTOMOTIVE EQUIPMENT	5,987	6,500		4,708	13,500	13,500	13,500	13,500	13,500
54060	OFFICE FURNITURE	245	0		0	0	0	0	0	0
SUBTOTAL		6,232	6,500	0	4,708	13,500	13,500	13,500	13,500	13,500
IMPROVEMENTS										
55010	TOWN AID ROADS-IMPROVED	161,000	321,800		102,001	321,800	321,800	321,800	321,800	321,800
SUBTOTAL		161,000	321,800	0	102,001	321,800	321,800	321,800	321,800	321,800
DEPARTMENT TOTAL		4,350,813	4,657,717	0	1,964,051	4,758,152	4,758,152	4,758,152	4,738,152	4,670,852

**TOWN OF WATERFORD  
GENERAL FUND  
2016- 2017 ADOPTED BUDGET**

DEPT/AGENCY:

10419

YOUTH SERVICES

LINE ITEM	DESCRIPTION	COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COLUMN 7	COLUMN 8	COLUMN 9
		2014/15 ACTUAL EXPENDED	2015/2016 RTM APPROP.	2015/2016 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND/ ENCUMB AS OF 1/1/16	2016/2017 DEPT/ AGENCY REQUEST	2016/2017 APPROVED BD/COMM.	2016/2017 RECOMMENDED BD OF SELECTMEN	2016/2017 RECOMMENDED BD OF FINANCE	2016/2017 RTM APPROVED
PERSONNEL COSTS										
51110	ADMINISTRATION	141,571	133,294		63,802	132,233	132,233	132,233	132,233	132,233
51210	CLERICAL/TECHNICAL	32,867	32,975		16,109	34,513	34,513	34,513	34,513	34,513
51920	FICA	13,139	12,720		5,879	12,756	12,756	12,756	12,756	12,756
SUBTOTAL		187,577	178,989	0	85,790	179,502	179,502	179,502	179,502	179,502
SERVICES										
52020	POSTAGE	179	200		82	200	200	200	200	200
52030	PROFESSIONAL FEES	11,660	10,810		8,205	24,000	24,000	24,000	24,000	24,000
52040	SERVICE CONT.& REPAIRS	8,331	8,228		8,162	8,228	8,228	8,228	8,228	8,228
52050	DUES, CONF. & EDUCATION	475	475		475	475	475	475	475	475
52080	TELEPHONE	569	600		207	600	600	600	600	600
52100	ELECTRICITY	18,315	20,500		4,600	20,500	20,500	20,500	20,500	20,500
52110	WATER	90	200		68	200	200	200	200	200
52120	SEWER	661	800		166	800	800	800	800	800
52380	PROGRAMS	2,167	3,321		1,462	3,321	3,321	3,321	3,321	3,321
SUBTOTAL		42,447	45,134	0	23,427	58,324	58,324	58,324	58,324	58,324
DEPARTMENT TOTAL		230,024	224,123	0	109,217	237,826	237,826	237,826	237,826	237,826



TOWN OF WATERFORD  
GENERAL FUND  
2016- 2017 ADOPTED BUDGET

DEPT/AGENCY: 10432 CONSERVATION OF HEALTH

LINE ITEM	DESCRIPTION	COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COLUMN 7	COLUMN 8	COLUMN 9
		2014/15 ACTUAL EXPENDED	2015/2016 RTM APPROP.	2015/2016 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND/ ENCUMB AS OF 1/1/16	2016/2017 DEPT/ AGENCY REQUEST	2016/2017 APPROVED BD/COMM.	2016/2017 RECOMMENDED BD OF SELECTMEN	2016/2017 RECOMMENDED BD OF FINANCE	2016/2017 RTM APPROVED
SERVICES										
52075	LEDGE LIGHT HEALTH DIST	136,340	139,461	0	139,461	141,623	141,623	141,623	141,623	141,623
SUBTOTAL		136,340	139,461	0	139,461	141,623	141,623	141,623	141,623	141,623
DEPARTMENT TOTAL		136,340	139,461	0	139,461	141,623	141,623	141,623	141,623	141,623

TOWN OF WATERFORD  
GENERAL FUND  
2016- 2017 ADOPTED BUDGET

DEPT/AGENCY: 10433 PUBLIC HEALTH NURSING SERVICE

LINE ITEM	DESCRIPTION	COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COLUMN 7	COLUMN 8	COLUMN 9
		2014/15 ACTUAL EXPENDED	2015/2016 RTM APPROP.	2015/2016 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND/ ENCUMB AS OF 1/1/16	2016/2017 DEPT/ AGENCY REQUEST	2016/2017 APPROVED BD/COMM.	2016/2017 RECOMMENDED BD OF SELECTMEN	2016/2017 RECOMMENDED BD OF FINANCE	2016/2017 RTM APPROVED
CONTRACTED OUTSIDE AGENCIES										
58010	PUBLIC HEALTH NURSING	33,457	36,863		8,347	37,016	37,016	37,016	37,016	37,016
SUBTOTAL		33,457	36,863	0	8,347	37,016	37,016	37,016	37,016	37,016
DEPARTMENT TOTAL		33,457	36,863	0	8,347	37,016	37,016	37,016	37,016	37,016

TOWN OF WATERFORD  
GENERAL FUND  
2016- 2017 ADOPTED BUDGET

DEPT/AGENCY:

10435

SENIOR CITIZEN COMMISSION

LINE ITEM	DESCRIPTION	COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COLUMN 7	COLUMN 8	COLUMN 9
		2014/15 ACTUAL EXPENDED	2015/2016 RTM APPROP.	2015/2016 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND/ ENCUMB AS OF 1/1/16	2016/2017 DEPT/ AGENCY REQUEST	2016/2017 APPROVED BD/COMM.	2016/2017 RECOMMENDED BD OF SELECTMEN	2016/2017 RECOMMENDED BD OF FINANCE	2016/2017 RTM APPROVED
PERSONNEL COSTS										
51110	ADMINISTRATION	158,572	157,225		78,088	156,640	156,640	156,640	156,640	156,640
51210	CLERICAL/TECHNICAL	187,774	197,754		96,167	205,826	205,826	205,826	205,826	205,826
51810	OVERTIME	159			0	0	0	0		
51920	FICA	26,126	27,156		13,030	27,729	27,729	27,729	27,729	27,729
SUBTOTAL		372,631	382,135	0	187,285	390,195	390,195	390,195	390,195	390,195
SERVICES										
52010	ADVERTISING	191	500		0	200	200	200	200	200
52020	POSTAGE	2,712	2,816		1,259	1,650	1,650	1,650	1,650	1,650
52039	ADA SERVICES	300	1,449		92	450	450	450	450	450
52040	SVC. CONTRACTS & REPAIRS	49,216	52,002		26,930	52,948	52,948	52,948	52,948	52,948
52050	DUES, CONF & EDUCATION	680	844		455	874	874	874	874	874
52090	HEATING FUEL	9,171	8,100		2,143	8,730	8,730	8,730	8,730	8,730
52100	ELECTRICITY	28,599	33,407		12,498	31,157	31,157	31,157	31,157	31,157
52115	WATER/SEWER	2,110	2,214		757	2,216	2,216	2,216	2,216	2,216
52130	PHYSICAL EXAMINATIONS	0	310		197	310	310	310	310	310
52380	PROGRAMS	34,280	38,655		16,405	36,715	36,715	36,715	36,715	36,715
SUBTOTAL		127,259	140,297	0	60,736	135,250	135,250	135,250	135,250	135,250
MATERIALS & SUPPLIES										
53010	OFFICE SUPPLIES	635	767		495	565	565	565	565	565
53020	OTHER SUPPLIES	3,236	3,344		2,180	2,700	2,700	2,700	2,700	2,700
53070	AUTO REPAIRS	1,626	2,230		783	2,146	2,146	2,146	2,146	2,146
53090	FUELS & LUBRICANTS	13,049	13,343		8,011	9,049	9,049	9,049	9,049	6,549
SUBTOTAL		18,546	19,684	0	11,469	14,460	14,460	14,460	14,460	11,960
EQUIPMENT										
54020	FITNESS EQUIPMENT	0	0		0	3,500	3,500	3,500	3,500	3,500
54030	KITCHEN EQUIPMENT	168	175		0	150	150	150	150	150
54050	AUTOMOTIVE EQUIPMENT	807	1,456		204	893	893	893	893	893
SUBTOTAL		975	1,631	0	204	4,543	4,543	4,543	4,543	4,543
DEPARTMENT TOTAL		519,411	543,747	0	259,694	544,448	544,448	544,448	544,448	541,948

TOWN OF WATERFORD  
GENERAL FUND  
2016- 2017 ADOPTED BUDGET

DEPT/AGENCY:

10536

WATERFORD PUBLIC LIBRARY

LINE ITEM	DESCRIPTION	COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COLUMN 7	COLUMN 8	COLUMN 9
		2014/15 ACTUAL EXPENDED	2015/2016 RTM APPROP.	2015/2016 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND/ ENCUMB AS OF 1/1/16	2016/2017 DEPT/ AGENCY REQUEST	2016/2017 APPROVED BD/COMM.	2016/2017 RECOMMENDED BD OF SELECTMEN	2016/2017 RECOMMENDED BD OF FINANCE	2016/2017 RTM APPROVED
PERSONNEL COSTS										
51110	ADMINISTRATION	192,652	197,962		97,282	197,218	197,218	197,218	197,218	197,218
51210	CLERICAL/TECHNICAL	536,949	560,616		256,931	579,987	579,987	579,987	579,987	579,987
51220	CUSTODIAL-MAINTENANCE	87,414	86,747		41,525	74,262	74,262	74,262	74,262	74,262
51810	OVERTIME-SUNDAY	7,487	7,500		3,082	7,500	7,500	7,500	7,500	7,500
51910	FRINGE BENEFITS	5,034	5,325		5,280	5,325	5,325	5,325	5,325	5,325
51920	FICA	62,443	65,241		29,574	65,711	65,711	65,711	65,711	65,711
SUBTOTAL		891,979	923,391	0	433,674	930,003	930,003	930,003	930,003	930,003
SERVICES										
52020	POSTAGE	467	600		142	550	550	550	550	550
52040	SERVICE CONT.& REPAIRS	20,802	21,635		16,168	21,770	21,770	21,770	21,770	21,770
52070	REIMBURSABLE EXPENSE	735	735		0	735	735	735	735	735
52090	FUEL OIL	15,023	11,254		11,254	8,440	8,440	8,440	8,440	6,940
52100	ELECTRICITY	34,917	38,629		17,979	37,452	37,452	37,452	37,452	37,452
52110	WATER	871	943		437	875	875	875	875	875
52120	SEWER	652	935		233	925	925	925	925	925
SUBTOTAL		73,467	74,731	0	46,213	70,747	70,747	70,747	70,747	69,247
MATERIALS & SUPPLIES										
53010	OFFICE SUPPLIES	3,998	4,000		1,443	4,000	4,000	4,000	4,000	4,000
53020	OTHER SUPPLIES	3,939	4,000		1,060	4,000	4,000	4,000	4,000	4,000
SUBTOTAL		7,937	8,000	0	2,503	8,000	8,000	8,000	8,000	8,000
EQUIPMENT										
54160	BOOKS/RELATED MATERIAL	44,996	45,000		45,561	45,000	45,000	45,000	45,000	45,000
SUBTOTAL		44,996	45,000	0	45,561	45,000	45,000	45,000	45,000	45,000
DEPARTMENT TOTAL		1,018,379	1,051,122	0	527,951	1,053,750	1,053,750	1,053,750	1,053,750	1,052,250

**TOWN OF WATERFORD  
GENERAL FUND  
2016- 2017 ADOPTED BUDGET**

DEPT/AGENCY:

10537

RECREATION & PARKS COMMISSION

LINE ITEM	DESCRIPTION	COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COLUMN 7	COLUMN 8	COLUMN 9
		2014/15 ACTUAL EXPENDED	2015/2016 RTM APPROP.	2015/2016 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND/ ENCUMB AS OF 1/1/16	2016/2017 DEPT/ AGENCY REQUEST	2016/2017 APPROVED BD/COMM.	2016/2017 RECOMMENDED BD OF SELECTMEN	2016/2017 RECOMMENDED BD OF FINANCE	2016/2017 RTM APPROVED
PERSONNEL COSTS										
51110	ADMINISTRATION	170,276	171,362		83,290	172,022	172,022	172,022	172,022	172,022
51210	CLERICAL/TECHNICAL	77,483	77,655		38,713	81,458	81,458	81,458	81,458	81,458
51220	CUSTODIAL	12,518	16,435		4,259	16,467	16,467	16,467	16,467	16,467
51610	PARKS MAINTENANCE	293,774	340,853		133,648	335,602	335,602	335,602	335,602	335,602
51620	RECREATION PROGRAMS	258,466	242,123		159,463	246,857	246,857	246,857	246,857	246,857
51630	SUMMER JOBS FOR MINORS	16,035	17,218		16,415	17,222	17,222	17,222	17,222	17,222
51810	OVERTIME	15,263	31,499		7,853	30,875	30,875	30,875	30,875	23,875
51910	FRINGE BENEFITS	3,220	6,114		1,202	12,395	12,395	12,395	12,395	12,395
51920	FICA	63,181	68,632		33,179	69,836	69,836	69,836	69,836	69,301
SUBTOTAL		910,216	971,891	0	478,022	982,734	982,734	982,734	982,734	975,199
SERVICES										
52010	ADVERTISING	173	750		503	1,195	1,195	1,195	1,195	1,195
52020	POSTAGE	5,925	5,575		3,907	6,100	6,100	6,100	6,100	6,100
52040	SERVICE CONTRACTS & REPAIRS	46,858	49,096		24,439	51,320	51,320	51,320	51,320	51,320
52050	DUES, CONF., & EDUCATION	2,315	3,550		1,277	3,555	3,555	3,555	3,555	3,555
52070	REIMBURSABLE EXPENSE	0	150		0	150	150	150	150	150
52080	TELEPHONE	2,812	2,704		1,043	3,260	3,260	3,260	3,260	3,260
52206	WATERFORD WEEK SUBSIDY	4,750	4,750		4,750	4,750	4,750	4,750	4,750	4,750
52380	PROGRAMS	79,567	88,850		45,225	88,950	88,950	88,950	68,950	68,950
52390	CO-SPONSORED PROGRAMS	41,549	41,549		28,240	41,549	41,549	41,549	41,549	41,549
52420	MAINTENANCE OF PROPERTY	137,940	138,523		81,931	144,163	144,163	144,163	144,163	144,163
SUBTOTAL		321,889	335,497	0	191,315	344,992	344,992	344,992	324,992	324,992
MATERIALS & SUPPLIES										
53010	OFFICE SUPPLIES	1,237	1,300		546	1,300	1,300	1,300	1,300	1,300
53020	OTHER SUPPLIES	25,875	24,201		23,292	27,155	27,155	27,155	27,155	27,155
53080	MAINTENANCE OF VEHICLES	18,192	20,750		14,900	20,750	20,750	20,750	20,750	20,750
53090	FUELS & LUBRICANTS	25,116	26,915		12,183	18,680	18,680	18,680	18,680	14,680
SUBTOTAL		70,420	73,166	0	50,921	67,885	67,885	67,885	67,885	63,885
EQUIPMENT										
54020	EQUIPMENT	8,618	0		0	11,833	11,833	11,833	11,833	11,833
SUBTOTAL		8,618	0	0	0	11,833	11,833	11,833	11,833	11,833
DEPARTMENT TOTAL		1,311,143	1,380,554	0	720,258	1,407,444	1,407,444	1,407,444	1,387,444	1,375,909

TOWN OF WATERFORD  
GENERAL FUND  
2016- 2017 ADOPTED BUDGET

DEPT/AGENCY: 10546 COMMUNITY USE OF SCHOOLS

LINE ITEM	DESCRIPTION	COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COLUMN 7	COLUMN 8	COLUMN 9
		2014/15 ACTUAL EXPENDED	2015/2016 RTM APPROP.	2015/2016 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND/ ENCUMB AS OF 1/1/16	2016/2017 DEPT/ AGENCY REQUEST	2016/2017 APPROVED BD/COMM.	2016/2017 RECOMMENDED BD OF SELECTMEN	2016/2017 RECOMMENDED BD OF FINANCE	2016/2017 RTM APPROVED
MISCELLANEOUS										
52391	COMMUNITY USE OF SCHOOLS	328,574	317,503	0	317,503	356,705	356,705	356,705	356,705	356,705
SUBTOTAL		328,574	317,503	0	317,503	356,705	356,705	356,705	356,705	356,705
DEPARTMENT TOTAL		328,574	317,503	0	317,503	356,705	356,705	356,705	356,705	356,705

TOWN OF WATERFORD  
GENERAL FUND  
2016- 2017 ADOPTED BUDGET

DEPT/AGENCY: 10560 EDUCATION

LINE ITEM	DESCRIPTION	COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COLUMN 7	COLUMN 8	COLUMN 9
		2014/15 ACTUAL EXPENDED	2015/2016 RTM APPROP.	2015/2016 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND/ ENCUMB AS OF 1/1/16	2016/2017 DEPT/ AGENCY REQUEST	2016/2017 APPROVED BD/COMM.	2016/2017 RECOMMENDED BD OF SELECTMEN	2016/2017 RECOMMENDED BD OF FINANCE	2016/2017 RTM APPROVED
EDUCATION										
59901	EDUCATION	44,742,326	45,374,474	0	22,281,880	46,932,296	46,932,296	46,932,296	46,353,730	45,892,257
SUBTOTAL		44,742,326	45,374,474	0	22,281,880	46,932,296	46,932,296	46,932,296	46,353,730	45,892,257
DEPARTMENT TOTAL		44,742,326	45,374,474	0	22,281,880	46,932,296	46,932,296	46,932,296	46,353,730	45,892,257

**WATERFORD PUBLIC SCHOOLS  
2016-2017 FISCAL YEAR**

**EXECUTIVE SUMMARY**

**\$46,353,730<sup>1</sup>**

Account Groups	Actual 2014-15	Budget 2015-16	Proposed 2016-17	\$ Increase (Decrease)	% Increase (Decrease)
Instructional Salaries	22,403,453	22,981,635	23,477,924	496,289	2.16%
Support Salaries	5,390,893	5,680,678	5,852,515	171,837	3.02%
Employee Benefits	7,247,437	7,039,111	7,047,987	8,876	0.13%
Contracted Services	1,483,328	1,390,348	1,463,049	72,701	5.23%
Transportation	2,283,315	2,339,575	2,167,458	-172,117	-7.36%
Insurance	272,637	264,725	266,185	1,460	0.55%
Communications	81,442	87,051	85,075	-1,976	-2.27%
Tuition	2,190,848	2,107,863	2,486,144	378,281	17.95%
Other Purchased Services	171,688	194,463	209,434	14,971	7.70%
Instructional Supplies	593,214	625,609	668,235	42,626	6.81%
Operation & Maintenance of Buildings	1,896,090	1,886,373	1,843,610	-42,763	-2.27%
Textbooks/Library Books/ Other Supplies	404,956	417,957	423,984	6,027	1.44%
Equipment	242,492	316,657	318,726	2,069	0.65%
Dues & Fees	41,335	42,429	43,405	976	2.30%
Operating Capital Improvement	39,199	0	0	0	0.00%
<b>Totals</b>	<b>44,742,326</b>	<b>45,374,473</b>	<b>46,353,730</b>	<b>979,257</b>	<b>2.16%</b>

RTM APPROVED

**45,892,257**

<sup>1</sup> On May 5, 2016, the RTM approved an Education budget in the amount of **\$45,892,257** reducing the amount approved by the Board of Finance by \$461,473.



TOWN OF WATERFORD  
GENERAL FUND  
2016- 2017 ADOPTED BUDGET

DEPT/AGENCY:

10638

CURRENT YEAR CAPITAL IMPROVEMENTS

LINE ITEM	DESCRIPTION	COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COLUMN 7	COLUMN 8	COLUMN 9
		2014/15 ACTUAL EXPENDED	2015/2016 RTM APPROP.	2015/2016 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND/ ENCUMB AS OF 1/1/16	2016/2017 DEPT/ AGENCY REQUEST	2016/2017 APPROVED BD/COMM.	2016/2017 RECOMMENDED BD OF SELECTMEN	2016/2017 RECOMMENDED BD OF FINANCE	2016/2017 RTM APPROVED
BOARD OF SELECTMEN:										
55738	FLEET MANAGEMENT PLAN	1,250,000	1,250,000		1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000
55790	ANIMAL CONTROL SHELTER A/E	55,000	0		0	0	0	0	0	0
	ADA COMPLIANCE	0	0		0	120,000	20,000	20,000	20,000	20,000
SUBTOTAL BD. OF SELECTMEN		1,305,000	1,250,000	0	1,250,000	1,370,000	1,270,000	1,270,000	1,270,000	1,270,000
INFORMATION TECHNOLOGY										
55791	WEBSITE UPGRADE	12,000	0			0	0	0	0	0
55793	FINANCIAL ACCOUNTING SOFTWARE	0	170,000		170,000	0	0	0	0	0
55794	FIELD BASED REPORTING SOFTWARE	0	80,000		80,000	0	0	0	0	0
55795	INFORM CAD UPGRADE	0	99,200	45,951	145,151	0	0	0	0	0
SUBTOTAL INFORMATION TECHNOLOGY:		12,000	349,200	45,951	395,151	0	0	0	0	0
POLICE DEPARTMENT										
	IN-CAR CAMERA SYSTEM	0	0	0	0	171,000	171,000	171,000	171,000	171,000
SUBTOTAL POLICE DEPARTMENT		0	0	0	0	171,000	171,000	171,000	171,000	171,000
PUBLIC WORKS										
	BLOOMINGDALE RD - RECLAIM & REPAVE	0	0	0	0	139,800	139,800	139,800	139,800	139,800
	KENYON RD - RECLAIM & REPAVE	0	0	0	0	130,050	130,050	130,050	130,050	0
	NORTH ROAD - MILL & OVERLAY	0	0	0	0	136,700	136,700	136,700	136,700	136,700
	GLENWOOD AVENUE BRIDGE	0	0	0	0	85,000	85,000	85,000	85,000	85,000
SUBTOTAL PUBLIC WORKS		0	0	0	0	491,550	491,550	491,550	491,550	361,500
MUNICIPAL BUILDINGS MAINTENANCE										
	PARKING LOT - POLICE/YSB	0	0	0	0	485,000	300,000	300,000	300,000	300,000
	YSB DOORS/HARDWARE/ADA COMPLIANCE	0	0	0	0	13,000	0	0	0	0
SUBTOTAL MUNICIPAL BUILDINGS MAINTENANCE		0	0	0	0	498,000	300,000	300,000	300,000	300,000
UTILITY COMMISSION										
	GENERAL PROPERTY MANAGEMENT - ROOF REPLACEMENT MAIN BLDG		0	0	0	45,000	45,000	45,000	45,000	45,000
SUBTOTAL SENIOR SERVICES:		0	0	0	0	45,000	45,000	45,000	45,000	45,000
DEPARTMENT TOTAL		1,317,000	1,599,200	45,951	1,645,151	2,575,550	2,277,550	2,277,550	2,277,550	2,147,500

**TOWN OF WATERFORD  
GENERAL FUND  
2016- 2017 ADOPTED BUDGET**

DEPT/AGENCY:

10640

TRANSFERS TO CAPITAL AND NON-RECURRING EXPENDITURE FUND

LINE ITEM	DESCRIPTION	COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COLUMN 7	COLUMN 8	COLUMN 9
		2014/15 ACTUAL EXPENDED	2015/2016 RTM APPROP.	2015/2016 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND/ ENCUMB AS OF 1/1/16	2016/2017 DEPT/ AGENCY REQUEST	2016/2017 APPROVED BD/COMM.	2016/2017 RECOMMENDED BD OF SELECTMEN	2016/2017 RECOMMENDED BD OF FINANCE	2016/2017 RTM APPROVED
<b>ASSESSOR</b>										
57639	REVALUATION	75,000	75,000	0	75,000	75,000	75,000	75,000	75,000	75,000
<b>SUBTOTAL BD. OF SELECTMEN:</b>		<b>75,000</b>	<b>75,000</b>	<b>0</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>
<b>INFORMATION TECHNOLOGY</b>										
57775	VIRTUAL SERVER REPLACEMENT	0	50,000		50,000	0	0	0	0	0
57776	FIBER INSTALL MUNICIPAL COMPLEX	0	366,000		366,000	0	0	0	0	0
	WIFI TOWN WIDE WIRING				0	25,000	25,000	25,000	25,000	25,000
<b>SUBTOTAL INFORMATION TECHNOLOGY:</b>		<b>0</b>	<b>416,000</b>	<b>0</b>	<b>416,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>
<b>FIRE SERVICES</b>										
57760	COHANZIE WINDOW AND DOOR REPLACEMENTS	25,000	0		0				0	0
57777	FIRE SERVICE - SCBA UPGRADE PROGRAM	0	150,000		150,000	150,000	150,000	150,000	150,000	150,000
57778	COHANZIE BUILDING RENOVATIONS	0	50,000		50,000	0	0	0	0	0
57779	COHANZIE RESCUE TRUCK EQUIPMENT	0	15,000		15,000	25,000	25,000	25,000	25,000	20,000
	JORDAN - TRAFFIC LIGHT UPGRADE	0	0		0	25,000	25,000	25,000	25,000	25,000
	OSWEGATCHIE - BUILDING RENOVATIONS	0	0		0	500,000	250,000	250,000	250,000	250,000
<b>SUBTOTAL FIRE SERVICES:</b>		<b>25,000</b>	<b>215,000</b>	<b>0</b>	<b>215,000</b>	<b>700,000</b>	<b>450,000</b>	<b>450,000</b>	<b>450,000</b>	<b>445,000</b>
<b>POLICE DEPARTMENT</b>										
	BUILDING FURNITURE - 24/7/365					52,000	52,000	52,000	52,000	52,000
<b>SUBTOTAL POLICE DEPARTMENT</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>52,000</b>	<b>52,000</b>	<b>52,000</b>	<b>52,000</b>	<b>52,000</b>
<b>EMERGENCY MANAGEMENT</b>										
	MOBILE & PORTABLE RADIO REPLACEMENT PROGRAM		0	0	0	833,325	569,700	569,700	569,700	250,195
<b>SUBTOTAL EMERGENCY MANAGEMENT:</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>833,325</b>	<b>569,700</b>	<b>569,700</b>	<b>569,700</b>	<b>250,195</b>
<b>RECREATION &amp; PARKS</b>										
57761	TOWN HALL & LEARY PARK B/B COURT REPAIRS	12,000	0		0				0	0
57762	WBP CAUSEWAY BRIDGE GEOTECHNICAL A/E	10,000	0		0				0	0
57763	CHILDREN'S' PLAYGROUND PHASE II	11,000	0		0				0	0
577813	WBP ACCESSIBLE RESTROOM - PAVILION AREA		92,687		92,687				0	0
57782	REPLACEMENT OF CAUSEWAY BATHROOM AT WPB		126,300		126,300				0	0
57783	ACCESSIBLE PATH & DRAINAGE TO CIVIC TRIANGLE BATHROOM BLDG		14,700		14,700				0	0
	WBP CAUSEWAY BRIDGE				0	318,500	318,500	318,500	318,500	50,000
	TENNIS COURT SURFACE REPAIRS				0	27,800	27,800	27,800	27,800	27,800
	BABE RUTH BACKSTOP REPLACEMENT				0	11,000	11,000	11,000	11,000	11,000

**TOWN OF WATERFORD  
GENERAL FUND  
2016- 2017 ADOPTED BUDGET**

DEPT/AGENCY:

10640

TRANSFERS TO CAPITAL AND NON-RECURRING EXPENDITURE FUND

LINE ITEM	DESCRIPTION	COLUMN 1 2014/15 ACTUAL EXPENDED	COLUMN 2 2015/2016 RTM APPROP.	COLUMN 3 2015/2016 ADDITIONAL/ TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENCUMB AS OF 1/1/16	COLUMN 5 2016/2017 DEPT/ AGENCY REQUEST	COLUMN 6 2016/2017 APPROVED BD/COMM.	COLUMN 7 2016/2017 RECOMMENDED BD OF SELECTMEN	COLUMN 8 2016/2017 RECOMMENDED BD OF FINANCE	COLUMN 9 2016/2017 RTM APPROVED
	CHILDREN'S PLAYGROUND CIVIC TRIANGLE <sup>1</sup> (FUNDING OFFSET OF \$11,000 AVAILABLE)				0	33,715	33,715	33,715	33,715	33,715
<b>SUBTOTAL REC &amp; PARKS</b>		<b>33,000</b>	<b>233,687</b>	<b>0</b>	<b>233,687</b>	<b>391,015</b>	<b>391,015</b>	<b>391,015</b>	<b>391,015</b>	<b>122,515</b>
<b>PUBLIC WORKS:</b>										
57651	RECONSTRUCTION-DOUGLAS LANE NO. 2	655,000	0						0	0
57743	JORDAN COVE RD. BRIDGE REPLACEMENT	2,431,000	0						0	0
57764	RECONSTRUCTION-LAMPHERE ROAD/POSSIBLY SHORE	218,624	0						0	0
57765	ROAD RECLAMATION/MILL & OVERLAY: DAYTON & FARGO	342,500	0						0	0
57784	ROPE FERRY RD PEDESTRIAN BRIDGE REPLACEMENT		125,000		125,000				0	0
57785	OIL MILL ROAD CULVERT REPLACEMENT		304,000		304,000				0	0
57786	FOG PLAIN ROAD REHABILITATION		198,900		198,900				0	0
	UST REPLACEMENT					755,000	425,000	330,000	330,000	330,000
	GALLUP LANE -RECLAIM/REPAVE					440,950	440,950	440,950	440,950	440,950
	STREET LIGHT PURCHASE					1,400,000	1,400,000	1,400,000	0	0
<b>SUBTOTAL PUBLIC WORKS</b>		<b>3,647,124</b>	<b>627,900</b>	<b>0</b>	<b>627,900</b>	<b>2,595,950</b>	<b>2,265,950</b>	<b>2,170,950</b>	<b>770,950</b>	<b>770,950</b>
<b>UTILITIES COMMISSION:</b>										
57766	WASTEWATER SCADA SYSTEM UPGRADE	250,000	175,000		175,000				0	0
	OLD NORWICH PS (REPLACE VARIABLE FREQ DRIVES		0			350,000	0	0	0	0
	FORCE MAIN AIR RELEASE VALVES - EVALUATE & REPLACE					17,000	17,000	17,000	17,000	17,000
	FARGO LANE/DOUGLAS HILL WATER TANK REHAB		0			400,000	0	0	0	0
<b>SUBTOTAL UTILITIES COMMISSION</b>		<b>250,000</b>	<b>175,000</b>	<b>0</b>	<b>175,000</b>	<b>767,000</b>	<b>17,000</b>	<b>17,000</b>	<b>17,000</b>	<b>17,000</b>
<b>MUNICIPAL BUILDINGS MAINTENANCE</b>										
57767	NEVINS COTTAGE STRUCTURAL REPAIRS	10,500	0						0	0
57787	NEVINS PAINTING - WINDOWS & DOORS		41,500		41,500				0	0
57788	COMMUNITY CENTER HVAC CONTROL SEPARATION		59,650		59,650				0	0
57780	HVAC - TOWN HALL/YOUTH SERVICES		710,444		710,444				0	0
	TOWN HALL HVAC SYSTEM					722,500	722,500	722,500	722,500	722,500
	TOWN HALL FLOORING					241,000	0	0	0	0
	TOWN HALL DOORS/HARDWARE COMPLIANCE					43,240	0	0	0	0
	YSB HVAC					260,000	260,000	260,000	260,000	260,000
	YSB FLOORING					70,000	70,000	70,000	70,000	70,000
<b>SUBTOTAL MUNICIPAL BUILDINGS MAINTENANCE</b>		<b>10,500</b>	<b>811,594</b>	<b>0</b>	<b>811,594</b>	<b>1,336,740</b>	<b>1,052,500</b>	<b>1,052,500</b>	<b>1,052,500</b>	<b>1,052,500</b>

TOWN OF WATERFORD  
GENERAL FUND  
2016- 2017 ADOPTED BUDGET

DEPT/AGENCY:

10640

TRANSFERS TO CAPITAL AND NON-RECURRING EXPENDITURE FUND

LINE ITEM	DESCRIPTION	COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COLUMN 7	COLUMN 8	COLUMN 9
		2014/15 ACTUAL EXPENDED	2015/2016 RTM APPROP.	2015/2016 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND/ ENCUMB AS OF 1/1/16	2016/2017 DEPT/ AGENCY REQUEST	2016/2017 APPROVED BD/COMM.	2016/2017 RECOMMENDED BD OF SELECTMEN	2016/2017 RECOMMENDED BD OF FINANCE	2016/2017 RTM APPROVED
BOARD OF EDUCATION										
	CLMS ENTRANCE MODIFICATION (SECURITY)					47,000	47,000	47,000	47,000	47,000
	GREAT NECK - WATER HEATER					12,000	0	0	0	0
	QUAKER HILL - INSTALL INTRUSION LOCKSETS					11,000	0	0	0	0
	INSTALL VIRTUAL MAIN SERVER					150,000	150,000	150,000	150,000	150,000
	REPLACE DVR SECURITY CAMERA					30,000	30,000	30,000	30,000	30,000
SUBTOTAL BOARD OF EDUCATION		0	0	0	0	250,000	227,000	227,000	227,000	227,000
DEPARTMENT TOTAL		4,040,624	2,554,181	0	2,554,181	7,026,030	5,125,165	5,030,165	3,630,165	3,037,160
LESS: GRANTS/OTHER REVENUE										
10640-59205	LOCAL BRIDGE GRANT - JORDAN COVE ROAD BRIDGE PROJECT		1,940,000		1,940,000				0	0
	GRANT - CHILDREN'S PLAYGROUND					11,000	11,000	11,000	11,000	11,000
	UNDESIGNATED FUND BALANCE					2,563,450	2,563,450	2,563,450	1,163,450	1,163,450
TOTAL FUNDING OFFSETS		0	1,940,000	0	1,940,000	2,574,450	2,574,450	2,574,450	1,174,450	1,174,450
TOTAL GENERAL FUND APPROPRIATION		4,040,624	614,181	0	614,181	4,451,580	2,550,715	2,455,715	2,455,715	1,862,710

**TOWN OF WATERFORD  
GENERAL FUND  
2016- 2017 ADOPTED BUDGET**

DEPT/AGENCY:

10739

DEBT SERVICE

LINE ITEM	DESCRIPTION	COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COLUMN 7	COLUMN 8	COLUMN 9
		2014/15 ACTUAL EXPENDED	2015/2016 RTM APPROP.	2015/2016 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND/ ENCUMB AS OF 1/1/16	2016/2017 DEPT/ AGENCY REQUEST	2016/2017 APPROVED BD/COMM.	2016/2017 RECOMMENDED BD OF SELECTMEN	2016/2017 RECOMMENDED BD OF FINANCE	2016/2017 RTM APPROVED
PRINCIPAL & INTEREST										
56021	CLMS BOND PRINCIPAL	825,000	0		0	0	0	0	0	0
56022	CLMS BOND INTEREST	433,063	0		0	0	0	0	0	0
56023	QHES BOND PRINCIPAL	450,000	450,000		450,000	450,000	450,000	450,000	450,000	450,000
56024	QHES BOND INTEREST	214,000	202,750		104,188	191,500	191,500	191,500	191,500	191,500
56025	OSWEGATCHIE PRINCIPAL	740,000	740,000		740,000	740,000	740,000	740,000	740,000	740,000
56026	OSWEGATCHIE INTEREST	383,669	368,869		188,134	346,669	346,669	346,669	346,669	346,669
56027	GREAT NECK BOND PRINCIPAL	655,000	655,000		0	750,000	750,000	750,000	750,000	750,000
56028	GREAT NECK BOND INTEREST	395,275	375,625		187,813	359,250	359,250	359,250	359,250	359,250
56029	HIGH SCHOOL BOND PRINCIPAL	1,335,000	1,335,000		1,335,000	1,335,000	1,335,000	1,335,000	1,335,000	1,335,000
56032	HIGH SCHOOL BOND INTEREST	1,087,270	1,047,220		533,623	1,000,495	1,000,495	1,000,495	1,000,495	1,000,495
56033	SCHOOLS ISSUE OF 2014 PRINCIPAL	0	640,000		0	640,000	640,000	640,000	640,000	640,000
56034	SCHOOLS ISSUE OF 2014 INTEREST	543,333	546,369		273,184	527,169	527,169	527,169	527,169	527,169
56035	2014 BOND REFUNDING - PRINCIPAL	0	610,000		610,000	670,000	670,000	670,000	670,000	670,000
56036	2014 BOND REFUNDING - INTEREST	0	444,302		252,414	373,725	373,725	373,725	373,725	373,725
DEPARTMENT TOTAL		7,061,610	7,415,135	0	4,674,356	7,383,808	7,383,808	7,383,808	7,383,808	7,383,808