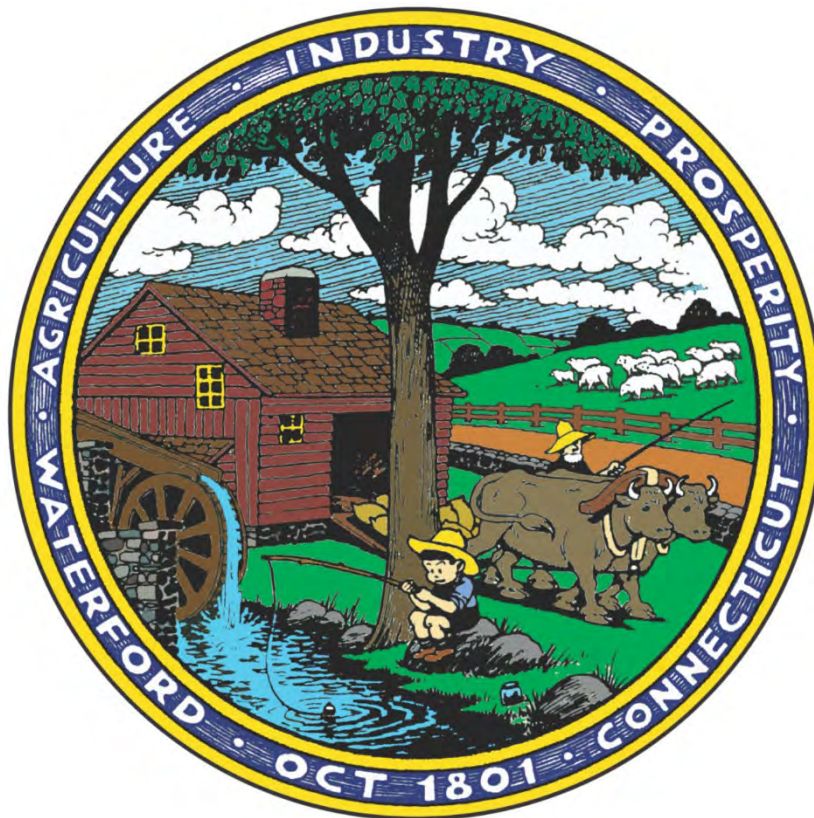


Town of Waterford, Connecticut



ANNUAL REPORT
For the Fiscal Year Ended June 30, 2022

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**TOWN OF WATERFORD
ELECTED TOWN OFFICIALS
2021 – 2022**

FIRST SELECTMAN	Robert J. Brule
BOARD OF SELECTMEN	Jody Nazarchyk Elizabeth Sabilia
TOWN CLERK	David L. Campo
TAX COLLECTOR	Alan Wilensky
REGISTRARS OF VOTERS	Bigi Ebbin Patricia Waters
TREASURER	Abbas Danesh
BOARD OF EDUCATION Marcia A. Benvenuti Kathleen Elbaum Amanda Gates-LaMothe Chris Jones Craig Merriman	Michelle Devine Pat Fedor, Chair Joy Gaughan Deborah Roselli Kelly
BOARD OF FINANCE Ronald Fedor Glenn Patterson, Chair Robert J. Tuneski Joe Filippetti	John W. Sheehan Kevin Petchark Baird Welch-Collins
BOARD OF ASSESSMENT APPEALS Lee Couture Marilyn Lusher, Chair David Peabody	
ZONING BOARD OF APPEALS Anne Darling Catherine Lynn Gonyo, Chair Michele Kripps Warren Mackenzie John Morgan	
<u>ALTERNATES</u> Greg Gallup William Herzfeld Jason Maryeski	

**REPRESENTATIVE TOWN MEETING
2021 – 2022**

First District

Condon, Timothy
Gauthier, Nicholas
Holmes, Richard
Larder, Cheryl
Konstantakis, Paul
Steward-Gelinas, Danielle

Second District

Attanasio, Gregory
Childs, Mary
Girard, Kevin
Gonzalez, Kristin
Olynciw, Theodore
Welch, Dave

Third District

Barcciale, Jennifer
Fioravanti, Timothy
Garvin, Steve
Goldstein, Paul
Healy, Ryan
Kohl, Jennifer
Muckle, Richard F.

Fourth District

Bono, Michael
Dembek, Thomas
Driscoll, Susan
Radin, Daniel
Rocchetti, Michael E.
Sugrue, David

SENATOR

20TH Senatorial District: Paul Formica

REPRESENTATIVE

38TH Assembly District: Kathleen McCarty

**BOARDS AND COMMISSIONS
2021 – 2022**

BUILDING BOARD OF APPEALS

Albaine, Jose-Miguel
Dinoto, Russell, Chair
Vacant
Holmwood, Courtney
Rowe, Sean

CONSERVATION COMMISSION

Lersch, David L.
Maidelis, Talivadis
Muckle, Richard, Chair
Renegar, Geneva
Vacant
Thomas, Wade M.
Keatley, Matthew
Alternates: Bray III, George M.
Plis, Ivy
Vacant

**METROCAST CABLE TELEVISION
ADVISORY COUNCIL**

Merriman, Craig
Robillard, Jeffrey
Vacant

**ECONOMIC DEVELOPMENT
COMMISSION**

Lusher, Edward A., Chair
Sollima, Lesley
Aledia, Eric
Vacant
Russo, Guy P.
Alternates: Attanasio, Gregory
Greco, Julie

BOARDS AND COMMISSIONS
2021 – 2022

**EMERGENCY MANAGEMENT
ADVISORY COUNCIL**

Sinagra, Steve
Cote, J. William “Bill”
Dembek, Thomas J.
Mancini, Joseph
Goodhind, Todd
Schneider, Gary
Balestracci, Marc
Margolis, Mitchell S.
Howley, Michael
Pawlak, Erik
Sabilia, Elizabeth
Sheehan, John
Shewbrooks, Bruce
Brule, Robert J.
Wiseman, Neil

ETHICS COMMISSION

Nailon, Christopher
Massad, Alexa
Stone, Adam
Wolfley, Laurie
Zeldis, Martin
Ritter, Elizabeth B. (Betsy), Chair
Alternates: Mendelovicz, Naomi

FIRE COMPANIES

Waterford Fire Engine Company #1, Inc. (Jordan)
89 Rope Ferry Road
Chief: Deputy Chief Bill Grace

Quaker Hill Fire Company, Inc.
17 Old Colchester Road
Chief: David Dow

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

Oswegatchie Fire Company #4, Inc.
441 Boston Post Road
Chief: Christopher Pafias

Cohanzie Fire Company #5, Inc.
53 Dayton Road
Chief: Christopher Bonanno

BOARDS AND COMMISSIONS 2021 – 2022

FLOOD AND EROSION CONTROL BOARD

Callahan, Christopher L.
Harran, George R.
Hart, Craig
Kohl, Jennifer
Kualanka, Alexander
Welch-Collins, Baird; Chair
Vacant

HARBOR MANAGEMENT COMMISSION

Adams, Jane B., Chair
Bunnell, Eva
DeRosa, Robert
Dutton, Robert F.
Vacant
Bunnell, Eva
Hamsher, James J.
Wise, Fred
Alternates: Crocker, Gregory
Buths, Jr., Joseph

HARBOR MASTER

Crocker, David

DEPUTY HARBOR MASTER

Miller, Richard

HISTORIC PROPERTIES COMMISSION

Brooks, Vivian A
Crotty, Patrick
Olynciw, Eileen
O'Neill, John J., Chair
Walters, Debra T.
Alternates: MacKenzie, Warren
Nye, Robert
Olynciew, Mark S.

MUNICIPAL HISTORIAN

Nye, Robert M.

PERSONNEL REVIEW BOARD

Chuchev, Krum
Maidelis, Talivadis
Patterson, Cathy
Peabody, David
Wells, Rikki W., Chair

**BOARDS AND COMMISSIONS
2021 – 2022**

**PLANNING AND ZONING
COMMISSION**

Barnett, Karen
Ebersole, Jr., Victor
Bleasdale, Timothy
Massad, Gregory, Chair
Petrini, Kenneth
Alternates: DiBuono, Joseph
Chenard, Bertrand
Vacancy

POLICE COMMISSION

Dimmock, James A.
Gamble, Christopher M.
Gelinas, Mark R.
Sheridan, Thomas, Chair
Brule, Robert J.

**RECREATION AND PARKS
COMMISSION**

Beaney, Lucas
Chiappone, Melissa
Elci, Steve
Erricson, Richard Sr.,
Gregg, James
Hall, Kenny, Chair.
Murphy, Edward K.
Santos, Traci
Scheiber, Nan

RETIREMENT COMMISSION

Driscoll, Susan, Chair
Finnegan, Linda
Gamble, Christopher
Merriman, Craig
Muckle, Richard F.
Petchark, Kevin
Brule, Robert J.

SCHOOL BUILDING COMMITTEE

Dembek, Thomas
Muckle, Richard, Chair
Nazarchyk, Jody M.
Norton, James W.
Kelly, Deborah
Olynciw, Theodore
Tuneski, Robert

BOARDS AND COMMISSIONS 2021 – 2022

SENIOR CITIZENS COMMISSION

Collins, Anita M.
MD Rissi, Daniel
Darling, Anne A.
Nazarchyk, Jody M.
Lopes, Dina G.
McNamara, Kathleen A., Vice-Chair
Sanders, Carol Lee, Chair
Vlaun, Joyce M., Vice-Chair

WATERFORD/EAST LYME SHELLFISH COMMISSION

Waterford Members:
Benvenuti, Marcia.
Kelly, Patrick J.
Tytla, Lawrence
Wise, Fred

East Lyme Members:
Bowlen, Thomas
Harris, Peter, Chair
Kanter, Eric N.
Spakowski, Paul

WATERFORD SHELLFISH COMMISSION

Calkins, Chris
Drennen, Raymond
Francolino, Thomas J
Healy, Ryan
Jamroga, John
Lawson, Douglas W., Chair
Porter, Jerry
Vacancy (2)

Alternates:

SOUTHEASTERN CT REGIONAL RESOURCES RECOVERY AUTHORITY

Schneider, Gary
Matheson, Daniel

UTILITY COMMISSION

Kirkman, Kenneth, Chair
Negri, Stephen J.
Pinkham, Rodney A.
Valentini, Raymond L.
Dembek, Thomas

BOARDS AND COMMISSIONS
2021 – 2022

YOUTH SERVICE BUREAU
ADVISORY COUNCIL

Ryan, Gene
Mullane, Alison
Dunkerly, Jordan
Buscetto, Michael III, Chair
Cash, Sheila
Damon, Shauna
Muckle, Chris
Gorman, Dani, Director
Lane, Dan
McNamara, Erin
Cristofero, Michael
Smith, Jen
Smith, Brianna
Smith, Brandon
Brule, Robert J.
Sachatello, Lisa
Nazarchyk, Jody
Elbaum, Kathleen
Filippetti, Joseph
Trelli, Joe
Valentine, Davonta

**PROFESSIONAL STAFF
2021 – 2022**

Assessor	Paige Walton
Building Official	Steven Cardelle
Chief of Police	Marc Balestracci
Emergency Management Director	Steven Sinagra
Finance Director	Kimberly Allen
Fire Services Director	Michael Howley
Fire Marshal	Peter Schlink
Human Resources Director	Christine Walters
Ledge Light Health District Director	Stephen Mansfield
Library Director	Christine Johnson
Planning Director	Abby Y. Piersall, AICP
Planner	Mark A. Wujtewicz
Public Works Director	Gary Schneider
Recreation and Parks Director	Ryan McNamara Interim Director
Senior Services Director and Municipal Agent for the Elderly	Daniela Gorman Director
Superintendent of Schools	Thomas Giard III
Town Counsel	Robert A. Avena
Utility Commission, Chief Engineer	Neftali Soto
Utility Director	James Bartelli
Youth Services Director	Daniela Gorman
Zoning Official	Jill Pisechko

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TERM: JANUARY 4, 2021 - JANUARY 6, 2025 JUSTICE OF PEACE
ALPHABETICAL

LAST NAME	FIRST NAME	ADDRESS	TOWN	STATE	ZIP	DEM	REP	UNAFF
Alling	Bernice	19 Perry Avenue	Waterford	CT	06385		R	
Attanasio	Gregory	229 Bloomingdale Road	Quaker Hill	CT	06375	D		
Balestracci	Marc A.	31 Roseleah Drive	Waterford	CT	06385	D		
Barnard	Catherine	182 Niantic River Road	Waterford	CT	06385	D		
Barnard	Margaret	182 Niantic River Road	Waterford	CT	06385	D		
Barry	Lisa	5 Gunshot Road	Waterford	CT	06385		R	
Bendfeldt	E. Peter	2 B Lane	Waterford	CT	06385		R	
Bendfeldt	Joan	2 B Lane	Waterford	CT	06385		R	
Browder	Stephane	12 Two Mile Hill Road	Waterford	CT	06385	D		
Cairns	April	30 Old Colchester Road	Quaker Hill	CT	06375		R	
Cairns	Kacey Leigh	30 Old Colchester Road	Quaker Hill	CT	06375		R	
Campo	David L.	3 Colonial Drive	Waterford	CT	06385		R	
Collins	Billy	9 Farmstead Lane	Waterford	CT	06385	D		
Craft	Robert S.	52 Fourth Avenue	Waterford	CT	06385			U
Cramer	Edward I.	22 Alewife Road	Waterford	CT	06385	D		
Dinoto	Russell G.	38 Goshen Rd.	Waterford	CT	06385		R	
Donovan	William P.	310 Boston Post Road Unit 88	Waterford	CT	06385			U
Doshna	Eric Scott	10 Warwick Terrace	Waterford	CT	06385	D		
Driscoll	Susan	205 Rope Ferry Road	Waterford	CT	06385	D		
Dubose	Saundra	1 Best View Road	Quaker Hill	CT	06375	D		
Filippetti	Joseph M.	11 Hillcrest Drive	Waterford	CT	06385	D		
Fine	Susan	20 Jordan Cove Road	Waterford	CT	06385	D		
Finn	Joyce W.	24 Jordan Cove Road	Waterford	CT	06385		R	
Fontaine	Wendy Louise	13R Burlake Road	Quaker Hill	CT	06375			U
Friedman	Joshua A.	260 Great Neck Road	Waterford	CT	06385	D		
Garcia Gonzalez	Elizabeth	19 Boston Post Road	Waterford	CT	06385	D		
Gardiner	Alan H.	75 Millstone Road West	Waterford	CT	06385		R	
Gaughan	Joy	60 Douglas Lane	Waterford	CT	06385	D		
Gauthier	Nicholas M.	38 Norman Street	Waterford	CT	06385	D		

Gilman	Margaret	4 Reed Avenue	Waterford	CT	06385		R	
Goldstein	Paul	34 Fifth Avenue	Waterford	CT	06385		R	
Holt	Caroline A.	82 Longview Street Unit 24	Waterford	CT	06385	D		
Jones	Christopher R.	222 Boston Post Road	Waterford	CT	06385		R	
Kamishlian	John Paul	3 Deborah Street	Waterford	CT	06385	D		
Kane	Sean P.	PO Box 43	Quaker Hill	CT	06375			U
Kanfer	Andrea F.	16 Baldwin Drive	Waterford	CT	06385	D		
Kelly	Joshua Steele	70 Oswegatchie Road	Waterford	CT	06385			U
Kirkman	Kenneth W.	344 Great Neck Road	Waterford	CT	06385		R	
Kohl	Kathy	18 Oswegatchie Road	Waterford	CT	06385	D		
Lee	LaKisha L.	120 Old Norwich Road	Quaker Hill	CT	06375	D		
Lewis Jr	David Alan	52 New Shore Road	Waterford	CT	06385		R	
MacKenzie	Kate	154 Old Norwich Road	Quaker Hill	CT	06375		R	
MacKenzie	Warren D.	154 Old Norwich Road	Quaker Hill	CT	06375		R	
Maidelis	Talivaldis	38 Beacon Hill Drive	Waterford	CT	06385		R	
Mallari	Sara Gilman	6 Reed Avenue	Waterford	CT	06385		R	
Maryeski	Jason	4 Graham Street	Waterford	CT	06385	D		
McCarty	Kathleen M.	226 Great Neck Road	Waterford	CT	06385		R	
McNeely	Alan D.	24 Jordan Cove Road	Waterford	CT	06385			U
Merriman	Calley	21 Louise Street	Waterford	CT	06385		R	
Merriman	Craig	21 Louise Street	Waterford	CT	06385		R	
Miner III	James M.	75 Clark Lane	Waterford	CT	06385		R	
Muckle	Richard F.	864 Vauxhall Street Ext.	Quaker Hill	CT	06375		R	
Negri	Stephen J.	2 Lanyard Lane	Waterford	CT	06385	D		
Nye	Ann R.	96 Rope Ferry Road	Waterford	CT	06385	D		
Nye	Robert M.	96 Rope Ferry Road	Waterford	CT	06385	D		
Olynciw	Mark S.	62 Twin Lakes Drive	Waterford	CT	06385	D		
Olynciw	Theodore	62 Twin Lakes Drive	Waterford	CT	06385	D		
Ormond	Margaret Y.	114 Butlertown Road	Waterford	CT	06385	D		
Parise	Joseph A.	41 Devonshire Road	Waterford	CT	06385		R	
Pinkham	Rodney A.	23 Jordan Terrace	Waterford	CT	06385		R	
Plis	Ivy Louise	21 Dimmock Rd.	Waterford	CT	06385		R	
Provatas	Rita	36 Niantic River Road	Waterford	CT	06385	D		
Ritter	Elizabeth	24 Old Mill Road	Quaker Hill	CT	06375	D		

Rochester	Steven	1081 Hartford Rd	Waterford	CT	06385		R	
Roselli Kelly	Deborah	70 Oswegatchie Road	Waterford	CT	06385	D		
Sabilia	Elizabeth A.	132 Oswegatchie Road	Waterford	CT	06385	D		
Scarpa	Kenneth	108R Bloomingdale Road	Quaker Hill	CT	06375		R	
Sheehan	John W.	19 Laurel Crest Drive	Waterford	CT	06385	D		
Sheridan	Thomas A.	318 Great Neck Road	Waterford	CT	06385	D		
Swanson	Gregg A.	119 Shore Road	Waterford	CT	06385		R	
Welch	Margaret	9 Farmstead Lane	Waterford	CT	06385	D		
Welch-Collins	Baird	9 Farmstead Lane	Waterford	CT	06385	D		
White	George Cooke	22 New Shore Road	Waterford	CT	06385		R	
Wolfley	Laurie	15 Anita Avenue	Waterford	CT	06385	D		
Yother	Elizabeth M.	226 Great Neck Road	Waterford	CT	06385		R	

TOTAL 73

Revised 6/30/2022

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BOARD OF SELECTMEN

2022 ANNUAL REPORT

ROBERT J. BRULE, FIRST SELECTMAN
JODY NAZARCHYK, SELECTWOMAN
ELIZABETH SABILIA, SELECTWOMAN
CINDY DUPOINTE, EXECUTIVE ASSISTANT

It continues to be an honor to serve the Town of Waterford as the First Selectman. To me, commitment is truly the most important piece of serving our community. I continue to value trust, communication, dignity, a sense of belonging and always putting the Waterford community at my forefront. The First Selectman is proud to present the 2022 Annual Report.

In 2022, Waterford was selected by CT Magazine as a Top 15 Real Estate “Hot Spot” in the state and recognized nationally as a Realtor.com Top 50 Hottest Housing Market in the U.S. and third hottest housing market in Connecticut! Recently, our Town has completed and started a number of town-wide capital projects, seen growth in workforce and affordable housing, been recognized as one of 24 communities in the state achieving Sustainable CT Bronze recognition and the town and First Selectman’s Office remains committed to community engagement and our “Waterford Cares” initiative.



The Town of Waterford continues to see growth in new businesses coming into town. With Revaluation scheduled for 2022 and the growth the town has seen, next year could be exciting, yet challenging, to keep the tax rate stable.

In addition, the Town of Waterford, the Town of East Lyme and the City of New London signed a 30-year Sewer Agreement. This regional accomplishment could not have happened without the collective efforts of East Lyme First Selectman Mark Nickerson, City of New London Mayor Mike Passero and the team of Waterford



Utility Commission staff and town leaders. Finally, the Town’s RTM created an Ad Hoc Energy Task Force to review audits of consumption, identify any data needs based on those audits and address the energy policy of the town. The Ad Hoc Energy Task Force Task Force includes two members of the RTM, 1 member of the BOF, one member of the BOS and 2 electors of the town.

Community Engagement



The Town continues to commit to its veterans by hosting Memorial Day and Veterans Day Ceremonies through the First Selectman's Office. These events honoring and remembering our Waterford Veterans remains a priority. The Waterford Veterans Coffeehouse continues to gain membership and attendance. The Coffeehouse continues to be held the second Tuesday of each month at Filomenas Restaurant and has become the largest attended Veterans Coffeehouse in Eastern CT. The Town initiated the 9/11 Remembrance Ceremony to honor First Responders. Now the ceremony features the Chief of Police, Director of Fire Services, the First Selectman and the Police Chaplain to participate and extend our appreciation for all those who put their lives in harm's way.

The 2nd Annual Waterford "Celebrate our Seniors" Parade continued in the summer of 2022 and was a huge success for residents of all ages! The Town of Waterford continues its strong relationship with the American Red Cross and has continued to host monthly blood drives at Town Hall, a tradition that has continued over the years. The Town of Waterford staff worked extremely hard to be among only 24 Connecticut municipalities recognized this year for achieving 3-year Sustainable CT Bronze certification! Sustainable CT is a statewide initiative that inspires and supports communities in becoming more efficient, resilient, and inclusive. Waterford met high standards in a broad range of sustainability accomplishments to qualify for the prestigious Bronze level certification. The highest level of certification currently offered is Silver. The pandemic continued through the end of 2021 and into 2022. The town continued to partner with Ledge Light Health District and Director Stephen Mansfield to provide residents vaccine clinic options, Covid Test Kit distributions opportunities and rolled out the Small Business Grant Program (ARPA) for Waterford and Quaker Hill small businesses impacted by the pandemic. The Board of Selectmen and the Town of Waterford hosted a number of Food Drives in town under the "Waterford Cares"



initiative, an initiative focused on addressing the day-to-day needs of all our residents, emotionally, financially, spiritually, and physically. We continue to donate and deliver holiday meals to veterans and seniors in town, as well as families in need.

The Town continues to be responsive and safe with 24/7 emergency response teams. The Town of Waterford now has 24/7 ambulance coverage, 24/7 police coverage and 24/7 fire service coverage in town. All volunteer fire fighters continue to be eligible to receive stipends for their time protecting our community while part-time fire fighters remain staffed at Oswegatchie, Goshen and Quaker Hill. Due to the national shortage of volunteers and trends, Waterford remains committed to recruitment and retention of volunteer fire fighters. The Town continues to review response times of emergency responders and implemented Streetwise software for fire pre-plans, a secondary form of notification of calls and providing GPS within fire apparatus. The RTM created the Fire Services Review Special Committee to review issues including performance, policies, and staffing.

Capital Projects



In 2022 the Waterford Town Center Development Ad Hoc Committee hired an architect and developed design plans for the Waterford “Civic Triangle Park” in our Town Center. The project aims to create vibrant outdoor spaces in the heart of our community, for residents of all ages. Thank you to the

Ad-Hoc Committee and Chairperson Miriam Wagner and consultant Kent & Frost, LLC for all their work and collaboration. A “Town Center” with ADA accessible lit pathways connecting the Community Center, Youth & Family Services, Library, Playground and Historic Green while featuring a boardwalk with a pavilion and new bridges around a clean, dredged pond remains the primary goal, while four new Pickleball courts have been incorporated into the Master Plan! The long-range capital plan remains a key guideline to accomplishing our goals while maintaining a conservative view of the annual budget. The First Selectman’s Office continues to communicate with



the Superintendent of Schools on ways the town can move forward together, to ensure community and school security, in a financially responsible manner. The capital plan in FY22 focused on paving and the reclamation of more roads in town, completing the Waterford Beach Restroom and ADA Sidewalk Project, IT upgrades and equipment in town, continued review of the town's Fleet Management Plan. Accessibility for residents around town continues to be a priority for capital projects as well as town infrastructure. The \$1M LED Streetlight Conversion Project was completed. The Above Ground Municipal Fueling Station at Cohanzie Fire Department was completed. The Waterford Civic Triangle Park project received legislative approvals to both dredge the pond.



The new \$17M multi-million dollar Municipal Complex is now fully complete, opened for full operations and the new sign is up! Thank you again to the Building Committee and Staff for your commitment to seeing this project through to its completion. The \$2.7M Cross Road Paving Project funded by Connecticut LOTCIP funds was completed, through the State of Connecticut and

was just the first of many road reclamation and paving projects this year. The Town of Waterford has continued its' commitment to paving town roads this past year, including:

Rainbow Court	Milton Road
Dunbar Road	Waterford Beach Entrance Road
Monroe Street	Louise Street
Olive Street	Orient Street
Vivian Court	Niantic River Road
Daniels Avenue	Gardiners Wood Road
Lakes Pond Road	Butlertown Road

In FY22, the Town of Waterford agreed to fund half the cost of the new the engines for the Waterford/East Lyme Police Boat (shared regional asset) with East Lyme. Capital funds in the amount of \$12,500 each from Waterford and East Lyme provided a needed grant match for the Save the Rivers-Save the Hills new Pump-Out Boat to keep the Niantic River clean. The Town of Waterford recently approved

the paving of New Shore Road, Shore Road, Oil Mill Road and the southern half of Niantic River Road for early next year. Finally, the Town completed its' third and final year capital non-recurring payment for the \$1.1M new HVAC System that the state grant will match \$250,000 of the project!

American Rescue Plan Act

All expected funding from the federal government has been received by the Town of Waterford (\$5,547,889). The allocation the Town of Waterford received from the American Rescue Plan Act (ARPA) and the Plan to spend the funding was submitted to the Board of Finance and RTM – appropriating the funding to small business, tourism, mental health, water and sewer and parks. Only one adjustment to the original plan has been made thus far, that being, town wide broadband was not an acceptable project by ARPA, due to Waterford not operating its own Utility. These allotted ARPA funds were transferred to the Civic Triangle Park Capital Project, due to that Master Plan being approved by the Civic Triangle Park Ad-Hoc Committee and all town bodies.

Projects completed with ARPA funds in FY22:

- ESO Fire RMS Software Upgrade
- Dispatch Upgrades
- Cyber Security for the Town

Projects begun/ongoing in FY22:

- Old Norwich Road Pump Station Upgrade
- Gorman Pump Station Control Panels Upgrades
- Fargo Lane Water (Tank) Tower Rehabilitation
- Town GIS Updates

The Waterford Small Business Grant Program was created by the Economic Development Commission in March of 2022, however, funds were not distributed until early FY23. Results will be reported in next year's FY23 Annual Report. Finally, a portion of the ARFP funds created a Human Services Coordinator for mental health services for seniors and families.

Planning & Economic Development



The Town of Waterford welcomed United States Secretary of Energy, Jennifer Granholm, for a visit and tour of Millstone Power Station. The discussion First Selectman Brule had with Madam Secretary Granholm focused on nuclear energy and the importance in Dominion Energy's role in town, in the state and in the country as a necessary green energy source. Productive conversations on the federal legislation regarding Interim Storage and specific steps necessary to remove dry cask storage from the site.

The Zoning Department continues to be very busy with new development applications and number of permit requests. The town has recently promoted an Assistant Building Official to Building Official and hired a new Assistant Building Official. The Zoning Department are currently “working the bugs out” of the newly launched Online Permitting Process, to make things easier for the resident. We continue to look for new and exciting economic development that will have long-term effects and will enhance our Net Taxable Grand List. The Town of Waterford is currently completing the town's Plan of Conservation and Development.

"Plan Waterford" is our Town's guide for the future. It shows where we have been and lays out the vision for where we are going. Thank you to the staff and Planning & Zoning Commission for the effort put forward as we complete the final phases, including the online survey. Over the past year, there continues to be a commitment towards economic development and our continued efforts to “fill empty storefronts” and attract new businesses to Waterford. Female business owner, Linsi Getz Bratland added on to her existing business and opened Cyclebar in Waterford Commons. The Town continues to welcome new businesses. ALLTOWN Fresh Select on Route 85 opened. The 168-Unit Waterford Woods Luxury Apartments Complex project started. This needed apartment housing development is an approximately \$90M project on Willetts Avenue, and is on schedule to open in December 2022 and will include a state of the art clubhouse and pool, rain gardens, 3-mile walking trail, pickleball courts, dog park and garage units for additional storage for residents. Waterford Woods sees





every unit being filled quickly, providing the town additional tax revenue with limited town services needed. The town celebrated the Grand Opening of Big Lots in the old Benny’s space at Waterfall Center. The new Hartford Healthcare Medical Facility has officially opened and has filled the void left at the old Toys-R-Us property. This is Hartford HealthCare’s newest and biggest with

70,000 square feet of medical space, housing primary care physicians as well as a host of specialized services such as breast health colorectal surgery and men’s health. The old Sunset Rib Restaurant in Mago Point was purchased this past year and is currently being renovated to be a new “Fat Tuna” seafood restaurant, completion date is projected to be Winter of 2023. FASTSIGNS moved just down the road to Boston Post Road, creating an amazing space! Graniteville Dentistry new dentist office is moving into the vacant space at Utopia Centre. The Town’s Economic Development Commission and Planning Department continue to work diligently with local restaurants and food service providers, long-term care facilities, retail stores and residents to help those who need the help.

In the Spring of 2022, the Waterford Economic Development Commission created a Small Business Grant Program, (with \$300,000 from the American Rescue Fund) committed to a consultant and small businesses owners in town. Economic Development will review and approve Waterford and Quaker Hill businesses requests for grants moving forward. Small Businesses that were operating during the pandemic and negatively impacted by the pandemic will be eligible for consideration.

Fleet Management Plan

This past year the Town invested in Fleetio, new fleet vehicle software to improve efficiencies and assist the Town in managing maintenance needs and costs. 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 with safe efficient and affordable equipment. Implementation of the Utilization Plan has already been helpful in us to get better returns on our auctioned vehicles and removing some of the more inefficient vehicles from the

plan. We continue to look at ways to improve efficiencies going forward. The Public Works Department and the Police Department fleet plans remain a priority. As supply chain issues have occurred, the Town remains in good position to purchase the fleet necessary to keep our town safe and operating efficiently. The Town has also removed vehicles from the fleet that were no longer needed (sold at auction), in an effort to reduce the size of the fleet, while the new Municipal Complex's 70,000 square foot garage now keeps our trucks and other fleet equipment inside and protected from the elements. The Long Range Fiscal Planning Committee continues to focus its priorities on Fleet Management, focusing in how many vehicles the Town has in its fleet, maintenance of vehicles to extend life and budgeting for large vehicle replacement when the time is needed.

Budget Management

In 2022, the Town of Waterford enjoyed a tax decrease again! Over the past year, there has been a commitment to work closely with the Board of Selectmen, Board of Finance and the Representative Town Meeting to ensure Departmental Budgets, Capital Spending and Fleet Management Plans are thoughtful, deliberate and transparent. There has been a commitment to identify areas where Department Heads can find savings. The Town continues to prioritize a working budget for our town that supports first responders, critical services and level of education we enjoy in town, 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, all the while, updating job descriptions through Commissions and the Program Review Board.

The Town, like many of its neighboring communities, has seen a continuation of retirements by eligible employees. There continues to be a focus placed on recruitment and retention of building officials, assessor and dispatchers. Over the past year, a number of eligible Department Heads retired: the Chief of Police, Senior Services Director, Utility Commission Director and Recreation & Parks Director to name a few. The Town would like to thank our town leaders who have given decades of



their lives to our amazing community. We appreciate your service and wish you and your families all the best in retirement!

Conclusion

Waterford continues to grow and attract families and businesses to town. We continue to have some of the largest retail shopping stores and plazas in southeastern CT and are home to two nuclear power plants. These provide many benefits to our town. 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 due to supply chain issues and significant cost increases within capital expenses, handling the pandemic, as well as absorbing the aforementioned number of retirements of long-time town leaders and employees, yet, provided great opportunities and services for the Town. The Board of Selectmen delivered substantial government accomplishments of the people's goals in 2022. Waterford has 221 years of history and our future reflects the substantial achievements of our successful past. Finally, and sadly, the loss of former First Selectman Daniel Steward had an impact on the lives of countless Waterford residents this past year. Dan's 14 years as First Selectman is the longest tenure of any First Selectman and his love for the town and its' residents was endless. The Town of Waterford will never forget Dan's presence as a true gentleman, a family man, a father, and to me and so many others, a true friend.



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OFFICE OF THE TAX COLLECTOR
Fiscal Year 2022 Annual Report

The Tax Office submits the following Annual Report for the Fiscal Year ended June 30, 2022.

The mill rate of 27.64 mills was set by the Board of Finance on May 19, 2021, generating a total levy at July 1, 2020, of \$93,366,662.84 from the October 1, 2020 Grand List. This represented an increase of .8% over the prior year's levy. Lawful adjustments and corrections of \$338,735.72 throughout the year, and transfers to suspense of \$94,359.77, reduced the adjusted levy to \$92,933,567.35.

On May 12, 2021, the Representative Town Meeting established the following collection schedule for Fiscal Year 2022: Real estate bills over \$100 were to be collected in two equal installments due July 1, 2021, and January 1, 2022. 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, 2021. Motor vehicle supplemental bills were to be collected in one installment due January 1, 2022. Bills were collectible without penalty through the first business day of the following month, by State statute.

On May 18, 2022, the Board of Finance approved a suspense list of \$94,359.77 as submitted. The accounts were transferred to suspense on May 19, 2022. 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 \$13,916.72.

The Tax Office achieved a collection rate of 99.68% as of June 30, 2022, on the bills from the 2020 Grand List:

<u>2020 Grand List - Adjusted Levy</u>	<u>Taxes Collected</u>	<u>Taxes Uncollected</u>	<u>Collection Rate</u>
\$93,988,439	\$93,671,748	\$299,295	99.68%

This was 0.01% percentage points below the collection rate of 99.69% achieved in Fiscal Year 2021. This is the 2nd highest collection rate in the 21 years for which I have historical data.

At July 1, 2021, total taxes of \$820,684.13 were uncollected from all prior year tax levies. Collections of \$401,146.22 in Fiscal Year 2022 reduced this balance to \$419,537.91. Further reductions due to Assessor adjustments, refunds of overpayments, and transfers to suspense, resulted in previous years' uncollected taxes at June 30, 2022, of \$873,983. This is an increase of \$53,299.47 or 13% above the prior year's figure. Interest of \$235,074 and fees of \$27,903 were collected from all prior year levies during the fiscal year.

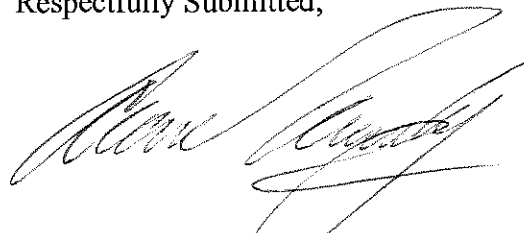
In response to uncollected tax dollars, the tax office kept up its efforts to collect past due property taxes. We continued to refer delinquent real estate accounts to our town attorneys for collection. Through our attorneys, a total of \$363,919 was collected in Fiscal Year 2022 on real estate accounts that had been referred to them. In addition, the Tax Office continues to utilize the Rossi Law Office collection agency to aid in the collection process. Rossi Law Office collected \$88,626 for the Town of Waterford in Fiscal Year 2022.

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 2022, a total of \$4,941,474 was collected in this manner, an increase of 13.83% 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 (now M&T Bank). This payment option had allowed the Tax Office to reduce the amount of extra help brought in during the heaviest collection months of July and January. With the increase in online payments, we have not needed the assistance of the lockbox service.

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 Diana Wall and Laura Brackett.

Respectfully Submitted,

A handwritten signature in black ink, appearing to read 'Alan Wilensky', with a stylized flourish at the end.

***Alan Wilensky, CCMC
Waterford Tax Collector***

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Town Clerk's Office

FY 2022 Annual Report

Staff: David Campo, Darleen Celotto, Lisa Stearns

The primary duties of the Town Clerk's Department include but not limited to records retention and preservation, vital statistics (Birth, Marriage, Death), FOI request management, land recordings, and licensing (fishing, 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 and agendas. Town Charter requires the town clerk to act as secretary and clerk to the Representative Town Meeting. We take great pride in often being the town's first contact with the public. Statutory requirements continue to change and we have stayed up-to-date through education, the Connecticut Town Clerks' Association, New London County Town Clerk's Association and working closely with other Town Departments.

No changes were made in regard to personnel In FY22, but Deputy Town Clerk Mary Thompson announced she would be retiring early in FY23. Mary's experience and professionalism will be missed moving forward. She has since been replaced by Darleen Celotto. A special thanks to the new Deputy Town Clerk Darleen Celotto (former assistant), along with Mary Thompson for their professionalism, experience and adapting to an ever changing environment. It cannot be said enough that the responsibilities placed on this office in regards to absentee ballots over the past few years has been a challenge that we have faced head on. Applications were processed without a single clerical error or complaint. This was due to a collaborative effort among multiple departments throughout town.

We continue to focus on making the Town Clerk's office more accessible to the public. COVID continues to reinforce the need to proceed with updating the website as part of an ongoing project as residents and the Town's needs change. Links and forms continue to be added, reducing the amount of phone calls, email inquiries, and mailings. We have continued to move forward with back scanning of the land records. Land records can now be viewed back to October of 1992, making retrieval and access much more convenient. This will be an ongoing project allowing us to focus on records retention, preservation and other projects. The scanning of minutes for all boards and commissions continue as an ongoing duty. These are uploaded to the website and the town's hard drive for easy retrieval by staff and the public. Though time consuming and sometimes tedious, it will create an easier flow of information and protect the physical integrity of the record. This has also given us another layer of redundancy. We continue to use Kronos, an employee time clock and scheduling software, and Munis, the financing software. We went live with OnBoard committee, board and elected officials member tracking software.

We continue to use the state provided absentee ballot system. The system worked flawlessly and proves to be an amazing time saver. We continue to receive training on the state election management systems as they work to simplify and streamline. We completed participation as part of the Pilot for the State of Connecticut Death Registry System and the system has since gone statewide. The system when fully integrated will make the process of filing a death certificate more efficient and accurate. The cooperation between the Registrar, the Head Moderator and the Clerk's office continues to benefit the town, especially at election time. The town's election continues to move forward smoothly with no election violations.

Revenues returned to the general fund in FY'22 totaled \$723,837, down from FY'21 (-\$57,294). It should be noted that this is the second highest year on record for revenues. Recordings have been sharply increased and may never be equaled due to record interest rates, coupled with a housing inventory shortage compared to the demand. I expect revenues to fall significantly in FY23. With department expenditures at \$277,684, this office generated a net income for the town in the amount of \$446,153, a 13% decrease from FY'21.

Vital Statistics: 152 births (134 last year), 307 deaths (322 last year), and 204 marriages (248 last year). Harkness Memorial State Park, Langley's, Filomena's continue to be a popular places to be married, especially for couples out-of-town as well as out-of-state. Following the national trend, more and more couples are marrying in their 30s.

The November 2, 2021, Municipal Election brought out 33% of registered voters. This was an increase of 5% points from four years earlier.

Once again we were approved for the State Library grant. The amount of the grant was \$5,500. Funds were used towards a minutes and maps preservation project in accordance with the guidelines of the grant along with new binders to protect vital records.

Going forward we are committed to updating the office. As always, we will take advantage of any free or low cost updates offered through networking, the state, or the Connecticut Town Clerks' Association.

We continue to place an emphasis on education by attending conferences and other educational offerings through the State and the Town Clerk's Association.

Respectfully submitted,

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

David L. Campo, CCTC
Town Clerk & Registrar of Vital Statistics

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**Assessor's Office****FY 2022-2023****GL 2021****Staff: Paige Walton, Nicole Serra, Kelcie Sullivan, Richard Messina**

The primary function of the Assessor's Office is the discovery listing and valuation of all taxable and tax-exempt property. Three categories of property; real estate, motor vehicle and business personal property, comprise the grand list. In compiling the annual grand list office staff regularly reviews and inspects ongoing improvements made to real property, conducts reviews and audits of business personal property equipment and maintains and values all vehicles located within the Town of Waterford as of the October 1st assessment date.

The Assessor's Office is also responsible for the administration of numerous state-mandated and local option tax exemptions and abatements such as the Tax Relief for the Elderly, Veterans, Blind and Disabled programs. In addition to the appraisal, classification and recording of all property the Assessment division must analyze and properly reflect all property transfers and ownership changes in order to maintain an accurate and current CAMA database.

Our goal is to perform responsible assessment, appraisal and administrative work to ensure uniformity and an equitable distribution of the tax burden. As well, we strive to ensure that computerized records are regularly and efficiently updated to permit prompt public access to data and to enable statutory and statistical revaluations to proceed proficiently. This includes the maintenance of accurate tax/GIS maps which requires processing and recording changes resulting from subdivisions, assemblage, boundary agreements and surveys.

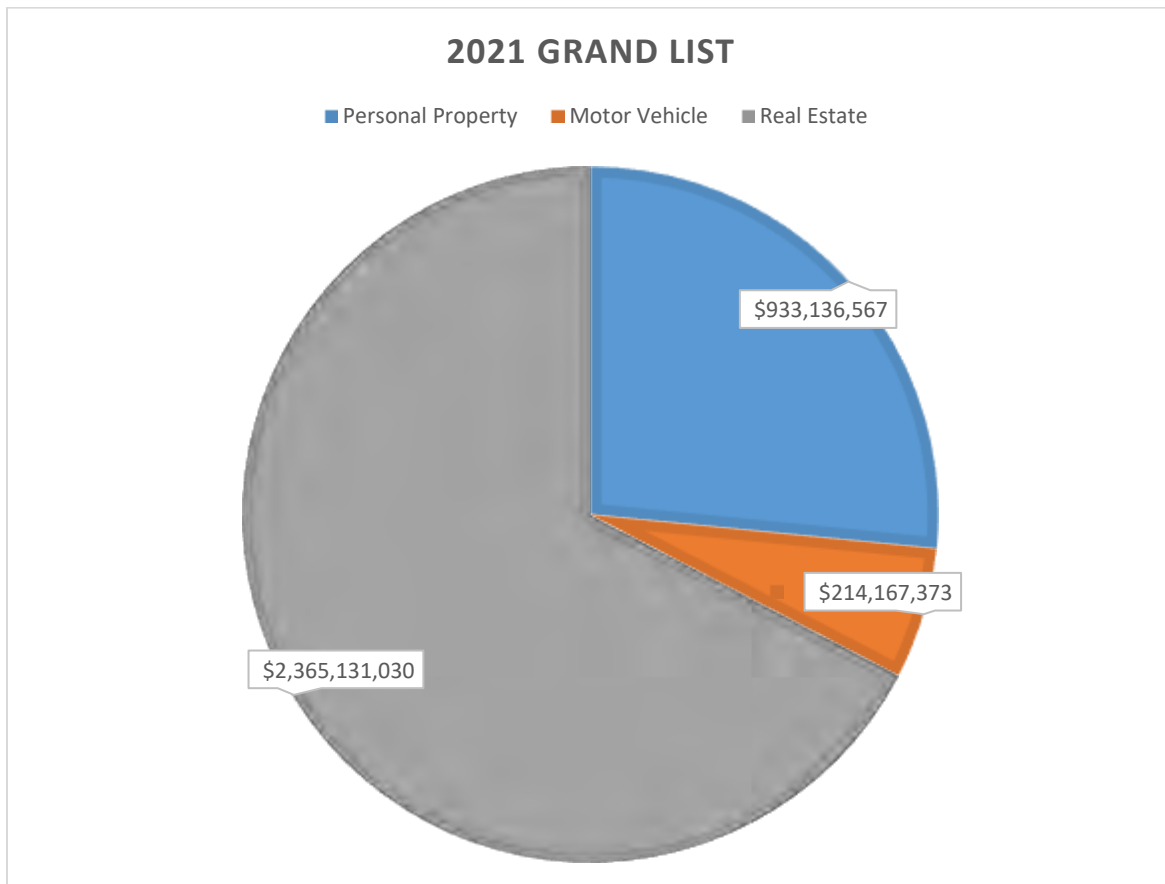
The Assessment Department continues to incorporate various technological advances including online personal property declaration filing, as well as staff education, to improve our administrative processes and increase our efficiency in serving the public.

Before corrections and Board of Assessment Appeals adjustments the 2021 Net Grand List totaled \$3,512,862,470. The Board of Assessment Appeals met in the month of March and reduced the Net Grand List by \$427,500. The final 2021 taxable net Grand List as reported to OPM was:

\$3,512,434,970

2021 Grand List summary:

2021 GRAND LIST OF TAXABLE AND EXEMPT				
TYPE OF ACCOUNT	# OF ACCOUNTS	GROSS ASSESSMENT	TOTAL EXEMPTIONS	TOTAL NET VALUE
REAL ESTATE REGULAR	9050	\$ 2,370,902,386.00	\$ 34,576,996.00	\$ 2,336,325,390.00
REAL ESTATE ELDERLY HOMEOWNER	225	\$ 29,752,140.00	\$ 946,500.00	\$ 28,805,640.00
TOTAL REAL ESTATE TAXABLE	9,275	\$ 2,400,654,526.00	\$ 35,523,496.00	\$ 2,365,131,030.00
REAL ESTATE EXEMPT	300	\$ 289,082,840.00	\$ 289,082,840.00	
REAL ESTATE TOTALS	9575	\$ 2,689,737,366.00	\$ 324,606,336.00	\$ 2,365,131,030.00
PERSONAL	1278	\$ 957,974,160.00	\$ 24,837,593.00	\$ 933,136,567.00
MV	20,077	\$ 217,651,283.00	\$ 3,483,910.00	\$ 214,167,373.00
TOTAL MV & PP	21,355	\$ 1,175,625,443.00	\$ 28,321,503.00	\$ 1,147,303,940.00
FINAL TOTAL		\$ 3,865,790,309.00	\$ 352,927,839.00	\$ 3,512,862,470.00
FINAL TOTAL TAXABLE M13		BAA CHANGE	\$ (427,500.00)	\$ 3,512,434,970.00



Summary of Change

The 2021 Assessor's Grand List realized a net increase of **\$125,261,784** or a net change of 3.71%. This Grand List growth is due primarily to new construction and property improvements resulting from building permits and from a close review of property sales wherein significant property improvements were noted. Major construction projects impacting the 2021 Grand List include the new Hartford Healthcare building at 5 Dayton Road, apartments located at 171 Rope Ferry Road and sites approved for commercial development with construction underway for the Waterford Woods apartment complex on Willets Avenue and the utility scale solar facility located at 117 Oil Mill Road. The motor vehicle list included 682 fewer vehicles this year, primarily as a result of the DMV's extension on vehicle registration renewals. Despite the vehicle count decrease the demand for used cars over the past year has resulted in either value retention or appreciation. Surrounding towns have reported similar rates of increase.

- The Grand List 2021 change in each component is the result of:
- Personal Property- Values increased by 6.14% led by changes made at Dominion as well as personal property additions by CL&P.
- Real Estate- There was a 1.18% increase resulting from new construction and property improvements made town-wide.
- Motor Vehicle – The 2021 Grand List increased by 25.65%. The COVID-19 pandemic has affected all aspects of the motor vehicle industry including manufacturing, computer chip shortages and mandatory shutdowns. The significant interruption in the consumer supply chain has resulted in both an increase in demand and value across all vehicle classes.

Component	2020	2021	% Change
Real Estate	\$ 2,337,585,637	\$ 2,365,131,030	1.18%
Personal Property	\$ 879,136,394	\$ 933,136,567	6.14%
Motor Vehicles	\$ 170,451,155	\$ 214,167,373	25.65%

Assessment Change



Distribution of Grand List

The Grand List is comprised of 3 Stratum; Real Property, Personal Property and Motor Vehicles. The percentage distribution historically remains consistent. The charts below illustrate our Grand List structure overall and compares each sub-category of real estate and its contribution to the total net grand list.

2021 Grand List

Total Real Estate	67.33%
Personal Property	26.57%
Motor Vehicles	6.10%
	100.00%

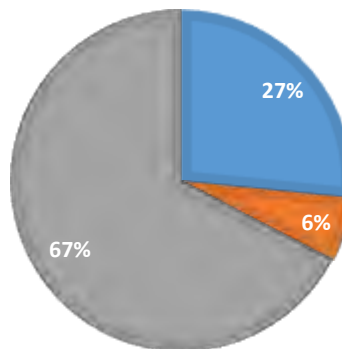
2020 Grand List

Total Real Estate	69.01%
Personal Property	25.96%
Motor Vehicles	5.03%
	100.00%

	Net Grand List Comparison 2020 to 2021					
Category	2020 Grand List AFTER BAA & COCs	2021 Grand List PRE BAA	2021 Grand List Post BAA	\$ VARIANCE	% VARIANCE	% GRAND LIST
Net Real Estate						
Residential	\$ 1,499,675,200	\$ 1,512,687,571	\$ 1,512,636,621	\$ 12,961,421	0.86%	43.07%
Commercial	\$ 822,647,753	\$ 838,126,214	\$ 837,807,694	\$ 15,159,941	1.84%	23.85%
Industrial	\$ 339,794,190	\$ 339,293,051	\$ 339,293,051	\$ (501,139)	-0.15%	9.66%
Total Gross Real Estate	\$ 2,662,117,143	\$ 2,690,106,836	\$ 2,689,737,366	\$ 27,620,223	1.04%	76.58%
Exemptions	\$ (324,531,506)	\$ (324,606,336)	\$ (324,606,336)	\$ 74,830	0.02%	
Total Net Real Estate	\$ 2,337,585,637	\$ 2,365,500,500	\$ 2,365,131,030	\$ 27,545,393	1.18%	67.34%
Personal Property	\$ 907,920,160	\$ 958,032,190	\$ 957,974,160	\$ 50,054,000	5.51%	27.27%
Exemptions	\$ (28,783,766)	\$ (24,837,593)	\$ (24,837,593)	\$ (3,946,173)	-13.71%	
Total Net Personal Property	\$ 879,136,394	\$ 933,194,597	\$ 933,136,567	\$ 54,000,173	6.14%	26.57%
Motor Vehicles	\$ 172,797,105	\$ 217,651,283	\$ 217,651,283	\$ 44,854,178	25.96%	6.20%
Exemptions	\$ (2,345,950)	\$ (3,483,910)	\$ (3,483,910)	\$ 1,137,960	48.51%	
Total Net Motor Vehicles	\$ 170,451,155	\$ 214,167,373	\$ 214,167,373	\$ 43,716,218	25.65%	6.10%
Total Net Grand List	\$ 3,387,173,186	\$ 3,512,862,470	\$ 3,512,434,970	\$ 125,261,784	3.70%	100.00%

DISTRIBUTION OF GRAND LIST

■ Personal Property
 ■ Motor Vehicle
 ■ Real Estate



Top Ten Taxpayers Grand List 2021 RE/PP Combined	
REAL ESTATE	Net Assessed Value
Dominion Energy Nuclear CT Inc. MP#3	\$ 251,405,533
Dominion Energy Nuclear Connecticut Inc.	\$ 129,751,610
Dominion Energy Nuclear CT Inc MP#2	\$ 74,420,093
Centro GA Waterford Commons (Waterford Commons Plaza)	\$ 29,248,272
Crystal Mall LLC (Mall Stores)	\$ 28,590,018
Chase Crossroads Waterford Square (Crossroads Plaza)	\$ 13,976,930
Mass Municipal Wholesale Electric Co	\$ 12,544,967
Wal-Mart Real Estate Business Trust	\$ 12,283,794
VTR Northeast Holdings LLC	\$ 11,815,950
Charter Oak Federal Credit Union	\$ 11,307,540
PERSONAL PROPERTY	Net Assessed Value
Dominion Energy Nuclear Connecticut Inc	\$ 722,493,958
Connecticut Light & Power Company dba Eversource	\$ 102,607,680
Mass Municipal Wholesale Electric Co	\$ 16,203,660
Yankee Gas Services Co	\$ 11,143,430
Green Mountain Power Corp	\$ 5,840,066
SEConn Fabrication LLC	\$ 4,204,080
Constitution Eye Surgery Ctr East LC	\$ 3,377,070
Target Corporation	\$ 2,713,250
Stop & Shop Supermarket Co	\$ 2,639,270
Sonalysts Inc.	\$ 2,139,590
COMBINED	Net Assessed Value
Dominion Energy Nuclear Connecticut	\$ 1,178,071,194
Connecticut Light & Power Co. dba Eversource	\$ 102,607,680
Centro GA Waterford Commons (Waterford Commons Plaza)	\$ 29,248,272
Mass Municipal Wholesale Electric	\$ 28,748,627
Crystal Mall LLC (Mall Stores)	\$ 28,590,018
Chase Crossroads Waterford Square (Crossroads Plaza)	\$ 13,976,930
Charter Oak Federal Credit Union	\$ 13,290,350
Sonalysts Inc.	\$ 12,739,220
Wal-Mart Real Estate Business Trust	\$ 12,283,794
VTR Northeast Holdings LLC	\$ 11,815,950

Assessment Administration

The Board of Assessment Appeals conducted hearings in March over the course of two sessions. Assessment staff assists the board by performing the following duties: appellant appointment scheduling; legal ad postings; records and files meeting agendas and minutes; updates assessment changes in the CAMA and QDS system and mails action notices to all appellants per state statute.

In total, the Board heard **16** appeals and made **9** changes, including **1** change to a motor vehicle valuation appearing on the 2020 Supplemental list. The Board chose to hear appeals for commercial and industrial properties with assessed values over \$1M and made **0** changes to properties in this category.

Total 2021 GL BAA Reductions by category

	# Appeals	# Changes	# No Changes	Total BAA Reductions
Real Estate	14	7	7	(\$ 369,470.00)
Personal Property	1	1	0	(\$ 58,030.00)
Motor Vehicle**	1	1	0	(\$ 2,850.00)
*2020 Supplemental				
	16	9	7	(\$ 430,350.00)
		Total 2021 Reductions		(\$ 427,500.00)
Not Heard	0			
Incomplete/Late Filings				
Total Not Heard	0			

Real Estate:

Sales questionnaires continue to be sent to all new owners of real estate. The returned forms assist staff in determining the validity of sales as a reflection of the current real estate market. Staff continues to review listings of properties for sale and update real estate data as warranted. The sales validation process is recorded both locally, in the town's CAMA system, and at the state level through the OPM sales ratio database, which is integral to the state's annual compilation of the Equalized Net Grand List.

Transfers of real estate title for tax billing and ownership records are processed on an ongoing basis in the Assessor's office. From October 2021 through September 2022 a total of **1067** changes to title were processed.

Number of Documents	Q1	Q2	Q3	Q4	YTD Totals
Transfers ≥ \$2,000	142	87	137	132	498
Change or Transfer \$0	127	150	135	157	569
Transaction Totals	269	237	272	289	1067

The Assessor's Office is required to maintain accurate GIS/tax maps and process updates accordingly. Working with Tighe and Bond, the Assessor's office initiated a total of **31** map changes for the 2021 Grand List.

Staff members have processed a total of **2251** building permits this year, verifying and valuing those that reflect property improvements and changes of use.

Income and Expense forms were mailed on March 15, 2022 to all owners of commercial, income producing real estate. The deadline to file the 2021 I&E forms was June 1st, 2022. Staff collected returned forms for further analysis by the Assessor and commercial appraisers with Vision Government Solutions Inc. to establish economic income data relevant to the 2022 state-mandated revaluation.

The 2022 town-wide revaluation commenced in March 2021 with the mailing and collection of data mailers to all residential property owners. Vision data collectors visited all commercial properties to record changes, property use and condition. Residential properties were measured and listed when returned data mailers indicated a change in construction detail or when completed data mailers were not received by the Assessor's office. Revaluation staff also made site visits to all properties with outstanding building permits.

Preliminary values resulting from the 2022 revaluation will be established and impact notices mailed by November 23rd, 2022 to all property owners. Informal hearings will be conducted by telephone in mid-December for all property owners wishing to discuss their newly established valuations. The revaluation is anticipated to be finalized and certified by January 31st, 2023.

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Mr. Thomas W. Giard III
Superintendent of Schools

Mr. Craig C. Powers
Assistant Superintendent

Dear Community Members,

I continue to be proud 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 2021-2022 school year was an exciting year as we continued our full in-person learning and worked diligently to provide a safe environment and a high quality education for our students. Our team has consistently led with an unwavering commitment to our mission to “ensure every student acquires the skills and knowledge necessary to be a responsible citizen, prepared to contribute and succeed in an ever-changing world”. The 2021-2022 school year saw the needs created by the pandemic really begin to manifest in multiple ways. We saw the toll the pandemic had on our students as far as greater social and emotional needs; increased levels of anxiety and depression; and academic gaps due to students not being in school consistently for almost two years. We know the needs created by the pandemic will not end when the pandemic subsides. Our team stands ready to meet the challenge as always.

Our focus remains on educating our students and we are proud of our staff and families who worked together to assist in making the 2021-2022 school year one of substantial accomplishments in the Waterford Public Schools for our students. 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 maintaining 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. 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. The safety and well-being of our staff and students remains our top priority.

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 reasonable 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 and continue to appreciate the immense support from our families, town, and community.

District-wide

- The District continued its focus on opportunities for students to earn college credit. 13 Advanced Placement (AP) courses were offered as well as 11 Early College Experience (ECE) courses. The College and Career Pathways program completed its fifth year providing students with opportunities for exploration in STEM, Marine and Environmental Science, Business and Hospitality, Health Services, Arts and Communication, and Leadership and Public Service.
- Waterford High School implemented the Capstone Experience in the 2021-2022 school year. The Capstone Experience, part of the High School Graduation Requirements, is a culminating experience whereby students learn the process of successfully executing a student-directed independent project, employing many of the transferable skills. Students created authentic learning experiences aligned to the Vision of the Graduate and presented their Capstone projects to the community during the 2021-2022 school year.
- Administration and staff applied for and received over \$73,000 in grants to enhance the educational platform for the district and students. These 14 grants, which we applied for, are a vital instrument in bringing educational programs and opportunities to students in the district we otherwise might not be able to support.
- 25 Waterford High School students achieved the Seal of Biliteracy, passing tests in languages including French, Latin, and Spanish.
- In alignment with the Board Goal to “Advocate for and build a district that promotes equity”, the district continued our focus on equity as a significant initiative in the 2021-2022 school year. The District Equity Team met for its second year and worked on creating a District Equity Plan to be embedded in the District Strategic Plan. A curriculum equity audit was infused in all curriculum revisions and a Black and Latino Studies course was implemented at Waterford High School.
- Waterford Public Schools partnered with United Community and Family Services to open two School-Based Health Centers in the fall of 2021 at Waterford High School and Clark Lane Middle School. The School-Based Health Centers, open to all Waterford Public Schools’ students, provided comprehensive physical and behavioral health and well care to students.
- The design and implementation of programs to meet the Social and Emotional needs of our students remained a focus in our district. Effective School Solutions was implemented to provide a therapeutic day program for high needs students at WHS. Additional mental health staff was also added at the secondary level to support our students in this vital area.
- We continued our work with our community partners, Waterford Youth and Family Services Bureau, Waterford Police Department, and SERAC to provide collaborative support for our students in the areas of mental and behavioral health as well as community mentors.
- Professional Learning remained a focus for providing resources and training for staff growth and development. Highlights for the 2021-2022 school year included Human Trafficking in Connecticut, Curriculum Revisions through an Equity Lens, Training on the new IEP document for 22-23 SY,

Department Specific work aligned to addressing the goals of the School Growth Plans, and Equity Professional Development for all staff.

- The district continues to be mindful of the economic climate and consistently puts forth responsible budgets that allow us to continue to progress as a district.

Other highlights:

- 15 members were inducted into the WHS National Honor Society.
- 45 members were inducted into the WHS World Language Honor Society (16 Spanish, 12 Latin, 17 French).
- 43 CLMS students (12 French, 4 Latin, 27 Spanish) were inducted into the National Junior Honor Society for their respective languages.
- 254 scholarships in the amount of \$136,500 were awarded to the WHS graduating class of 2022.

Waterford's students as a whole continue to perform well in the classroom and in the community. This is a reflection of the dedication to the students of Waterford by our teachers, staff, administration and our WPS families. We will continue to work on fulfilling our mission statement to guarantee that each student acquires the skills and knowledge to become a successful individual and a responsible citizen by setting high expectations and requiring excellence in an atmosphere of integrity and respect.



Curriculum Department

After extensive work with our curriculum renewal teams, five curricular areas were brought to the board and were approved. All of these curricula continue to be developed in the Understanding by Design (UbD) curriculum format. The curricular areas approved were 9-12 Mathematics Curriculum; World Language Curriculum Addition – American Sign Language I; 6-8 Language Arts Curriculum; Social Studies Curriculum Addition - Black and Latino Studies; and K-12 Physical Education/Health Curriculum.

The District Data Analysis and Action Team (DAAT) focused its work throughout the year on completing an audit of the entire Strategic Coherence Plan goals with recommendations for the next iteration of the Strategic Plan. This was one of the district teams that drafted much of the new Strategic Plan.

The District Equity Team (DET) provided overall guidance to each school equity team through the sharing of the new learning presented. The DET also defined a District Equity Statement and developed a District Equity Plan using the 4 Pillars created by this committee. This was another of the district teams that drafted part of the new Strategic Plan.

The Professional Learning & Evaluation Committee (PLEC) met throughout the year to plan and evaluate the feedback of each of the three district professional learning days for teachers, paraprofessionals, and administrators that occurred throughout the year.

Technology Department

The 2021-2022 school year saw a restructuring of the IT Department. This change allowed the Board of Education IT Department to focus all of its efforts on the schools as the department would no longer be responsible for Town IT Support. Open positions were filled throughout the school year to fulfill the needs of this new department.

The 2021-2022 school year also saw the implementation of the district's 1:1 device program which was developed the previous year. Every student was assigned a device for use during class; students in grades 4-12 were allowed to take their devices home to complete homework and research projects. In addition to providing devices, we added security and monitoring software systems to manage the devices and provide easy access to learning resources.

IT Department 2021-2022 School Year Highlights:

- Waterford High School Staff received new laptops.
- Additional security cameras were installed at Waterford High School to provide additional coverage.
- 100 Microsoft SurfaceGo Tablets were configured for the WHS Math Department.
- New desktop computers installed in all Quaker Hill Elementary School Classrooms.
- The Virtual Desktop system was decommissioned as it was no longer needed due to the 1:1 device program.
- iPad management system was implemented which allowed software, hardware, and security settings to be updated and changed from a central management location.

Business Department

The 2021-2022 school year was a near return to pre-pandemic operations. The roadmap for keeping the schools as clean and as safe as possible was operationalized from the school reopening plan.

Financially, the Board of Education was slightly favorable for the year. The district saw a small adjustment in enrollment but is remaining steady as a favorable housing market and promising job market are bringing new residents to the town. Changes in enrollment present financial challenges, but these challenges were mitigated by favorable contractual negotiations and savings from staffing turnover. The completion of the energy efficiency project by the Board in the fall and winter, are set to bring savings of \$350K annually off the bottom line in energy costs in the years to come.

Buildings & Grounds Department

The 2021-2022 school year was a productive year for the Buildings and Grounds Department.

- At Clark Lane Middle School, we performed extensive repairs to the air cooled chiller to extend life of system.
- At Quaker Hill Elementary School, we converted the computer lab to a first grade classroom; also converted a Kindergarten room to a Preschool room; installed new flooring and furniture; built and installed cubbies in the new first grade classroom.
- At Quaker Hill and Oswegatchie, we supported Camp Dash with nightly cleaning and daily repairs to the facilities.
- At Waterford High School, we installed a domestic hot water heater. We also replaced the heat pump compressor outside the wood shop.
- We continued with the Eversource LED light upgrade and transformer replacement at all of the schools. We installed VFDs with controls in the kitchens at all schools. We also continued to install bottle filling stations at all schools and repaired walls and painted offices and classrooms.
- At Great Neck Elementary School, we set up and supported Summer Academy with multiple requests for equipment and needs for our special education students.
- In the BOE Information Technology, Business Office and Human Resources departments, offices were set up for new personnel. We relocated IT Director's and Data Analysts' offices and built a bathroom. Our department also painted multiple town and BOE offices.

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 inclusion of special education services with a focus on the provision of related services in the general education setting. 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 Chromebooks. Our special education staff has focused on reading and literacy development, with an emphasis on research-based programs such as Wilson Reading, Orton-Gillingham, Read Naturally, Read Live, Reading Milestones, Lindamood-Bell, and the EdMark Reading Program.

The district continues to build capacity to support the EL population that continues to grow. The district provided services for 87 EL students in the 2021-2022 school year; a 36% increase from the previous year. 16 languages including Albanian, Arabic, Bangladesh, Cambodian, Greek, Gujarati, Japanese, Korean, Turkish, Mandarin, Nepali, Polish, Portuguese, Spanish, Thai and Urdu are the home languages of students in the WPS district. To date the TESOL teachers are working with approximately 107 students across the district.

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 supports 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, continues to work together in order to provide direct counseling services to our students and 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 training focused on supporting students dealing with social and emotional issues. Our Speech and Language Pathologists have participated in training to complete assistive technology and/or augmentative communication evaluations for students. They continue to explore resources/apps for students to use to support their access to the curriculum.

Waterford has five inclusive Preschool classrooms, located at Great Neck Elementary School, Oswegatchie Elementary school, and Quaker Hill Elementary School. The classes provide a program for all of the district's preschoolers identified as in need of Special Education. Related services as well as specialized special education services are provided as appropriate to meet the students' needs. There is a lottery for the general education peers to enter the program.

Closing Statement:

At Waterford Public Schools, we take great pride in the education and the many co-curricular opportunities we provide the children of Waterford. We will continue to pursue innovative programs that will challenge our students for years to come. We will strive to 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 will be happy to assist you.

Sincerely,



Thomas W. Giard III
Superintendent of Schools





Waterford Board of Education Members and Administrative Team

2021-2022 Board of Education Members

Pat Fedor, Chairperson
Michele Devine, Secretary
Marcia Benvenuti
Kathleen Elbaum
Amanda Gates-Lamothe
Joy Gaughan
Christopher Jones
Craig Merriman
Deb Roselli Kelly

2021-2022 District Administrators

Thomas Giard III, Superintendent
Craig Powers, Assistant Superintendent
Kathy Vallone, Director Special Services (Through April 2022)
Gina Wygonik, Director of Special Services (Beginning May 2022)
Joseph Mancini, Director of Finance and Operations
Nancy Sudhoff, Director of Human Resources
Jay Miner, Director of Buildings and Grounds
Ed Crane, Director of Information Technology (Through October 2021)
Mark Geer, Director of Information Technology (Beginning October 2021)
Chris Landry, Director of Athletics and Student Activities
Dianne Houlihan, Director of School Dining and Nutrition Services

2021-2022 School Administrators

Andre Hauser, Waterford High School Principal
Kirk Samuelson, Waterford High School Assistant Principal
Alison Mullane, Waterford High School Assistant Principal (Through March 2022)
Kelly White, Interim Waterford High School Assistant Principal (Beginning March 2022)
James Sachs, Clark Lane Middle School Principal
Tracy Moore, Clark Lane Middle School Assistant Principal
Billie Shea, Great Neck Elementary School Principal
Joseph Macrino, Oswegatchie Elementary School Principal
Christopher Discordia, Quaker Hill Elementary School Principal

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BUILDING DEPARTMENT 2021/2022 ANNUAL REPORT

The Building Department manages permitting for all construction in Waterford. Most development in Town is evaluated by one or more of the Building Officials. Waterford's Building Officials provide a broad range of services, including answering general questions about code compliance, performing complex plan reviews, issuing permits, inspecting projects and enforcing codes when necessary. In addition to their work with residents, contractors, real estate agents and developers, the officials engage in a rigorous continuing education program to stay informed about code changes.

Commercial projects and applications for new development continued at historic levels. Of paramount importance this year was maintaining the availability and consistency of permitting and inspection services. The Department's work supports ongoing investment in Waterford properties.

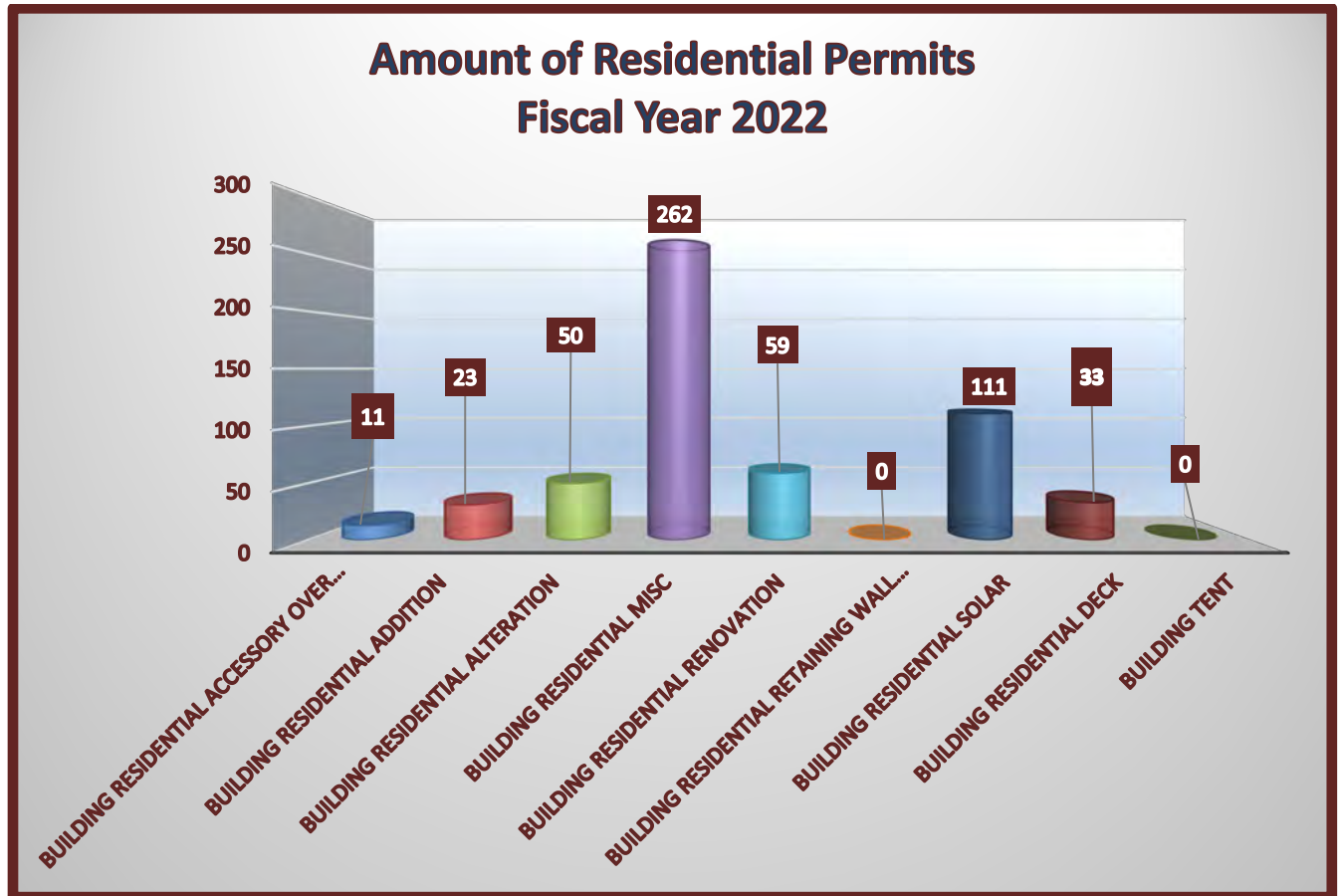
Summary of Building Permits

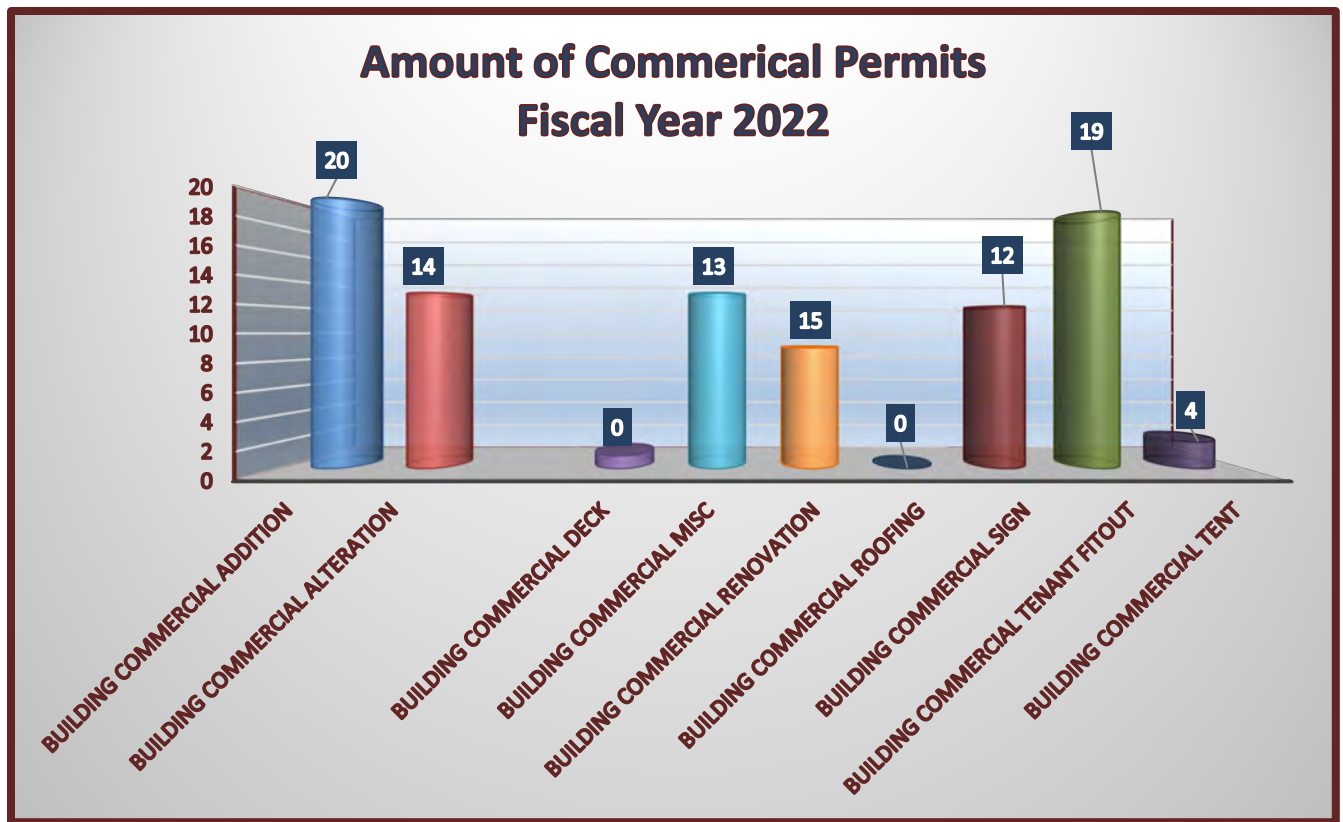
Fiscal Year 2022 saw continued investment in new commercial construction and new homes. Commercial projects included the new convenience stores/filling stations at 446 Boston Post Road and 806 Hartford Turnpike, and a new multi-family development on Willetts Avenue. New residential permits seventeen single family homes. New construction accounted for \$13,663,374 invested in the Town of Waterford.



The majority of building permits were issued for renovations and repairs of existing buildings. Miscellaneous permits account for the majority of building permits in 2022. This category

includes work such as new windows, decks, chimney liners and roof repairs. The total value of these permits for commercial and residential work was \$11,661,091.





In addition to building permits, other permit types include mechanical, electrical, and plumbing permits, or MEP permits, and permits for pools. In FY22, there were 1,283 MEP permits issued, with associated work valued at \$15,260,504. The Department issued 14 new pool permits, valued at \$304,495.

Inspections

The building department logs the results of all inspections in the permit files, and is working toward field entry of inspections into our online system for ease of reporting. Currently, the Building Official uses a formula to calculate the number of inspections completed throughout the year. It is based on average number of inspections for permit types. The department averages 10 inspections per new single family home, 20 inspections per new commercial building, and 1.5 inspections for all other permit types. In 2022, the Officials performed roughly 3,045 inspections.

Permit Fees and Revenue

Building permit fees are based on the cost of the project. Currently the fee is \$20 for the first thousand dollars of construction cost or fraction thereof and thereafter \$10 per every \$1,000 of construction cost or fraction thereof. In addition to the base building permit fee, the State of

Connecticut charges a continuing education/training fee that is currently \$0.26 per every \$1,000 of construction cost. Final certificates are issued at the end of work and cost \$50 for residential projects and \$100 for commercial projects.

In FY22, the Building Department generated \$463,000 in revenue from permit and certificate fees. State fees are transmitted to the State and are not included in the FY22 revenue total. The Department budget was \$293,008. Due to the retirement and associate payment to the Building Official, actual expenditures were \$322,439.

Staff

Steven Cardelle, Building Official

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Building Maintenance



Town of Waterford Building Maintenance 2022 Annual Report

Building new is easy, to maintain is difficult, but not impossible



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DIRECTOR'S MESSAGE
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ORGANIZATION CHART
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PG. 7



UTILITIES
PG. 8



OPERATIONS/MAINT/REPAIRS
PG. 9



PROJECTS
PG. 10



OF INTEREST
PG. 11

From the Director:

A building has functional areas that contribute to a good experience for those who conduct business and work in our buildings. Much of our effort remains in the maintenance mode, as we work through years of differed work. The scope our buildings may not be vast in square footage, but each building is unique, no two are alike.

Security, Fire Safety, communications and technology may all be in the background, but they are just as important as the repair and maintenance functions.

We will continue to work to protect our natural resources such as energy and water and to promote best management practices in our work. We will strive to make our facilities more resilient, reliable and cost effective to operate. We are building consistency in all of the operations.

We managed over 25 projects, many have been years in the making. Backlogs in this area are being reduced and will take several years. As we move into the next year, maintenance contracts will have been all consolidated, yearly preventative maintenance performed and those deficiencies found will be corrected, not just recorded.

On the capital side our focus this year was to address the remaining underground storage tanks that have met or will meet their service life. Cohanzie Fire Station saw the removal of the underground tanks which were replaced with an above ground diesel and gas tank with a new dispenser. Designing the removal of tanks at the Library, Police Station, Emergency Dispatch, O'Neill and Southwest School will see those tanks removed next year.

As we move into next year, we will continue with working to reduce the backlog of maintenance and repair and requests.

And lastly, do you know that the Municipal Complex is a Regional Distribution Site for emergency supplies for the region. Hoping that it never needs to be used but good to know that it stands ready if the region does.

Gary J. Schneider

OFFICE CONTACTS

Gary J. Schneider Director of
Public Works

gschneider@waterfordct.org

Paul Koelle Facilities Manager

pkoele@waterfordct.org

Sandy Kenniston Office Coordi-
nator

skenniston@waterfordct.org

860-444-5864



Organization

BY THE NUMBERS

1 Full Time

Director of
Public
Works

Facility
Manager

In House Support

Waste
Collection

Landscape

Snow
Removal

BOE
Maintenance

Contractor Support Services

HVAC

Fire /Life
Safety

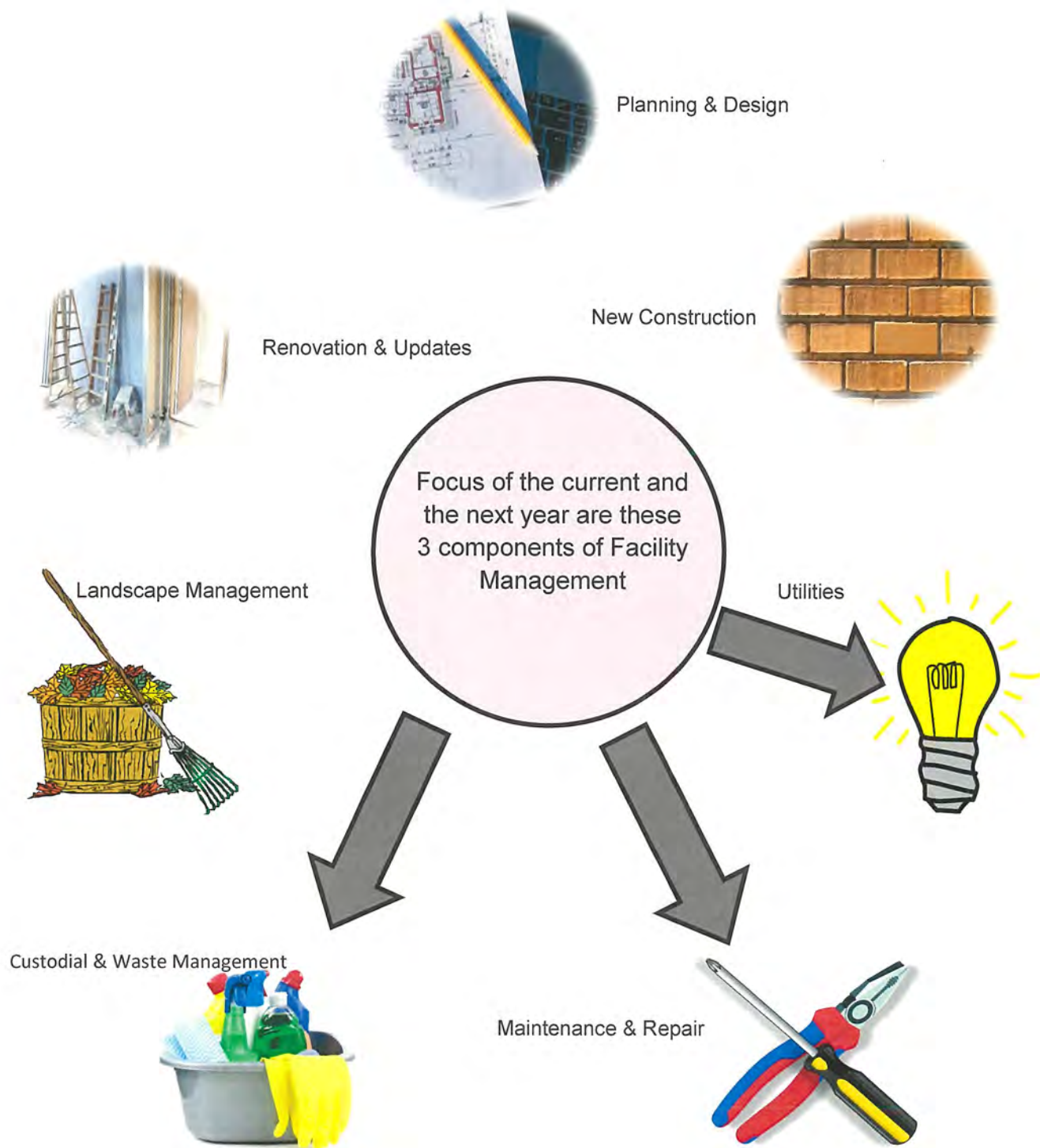
Roofs

Custodial

Security
Alarms

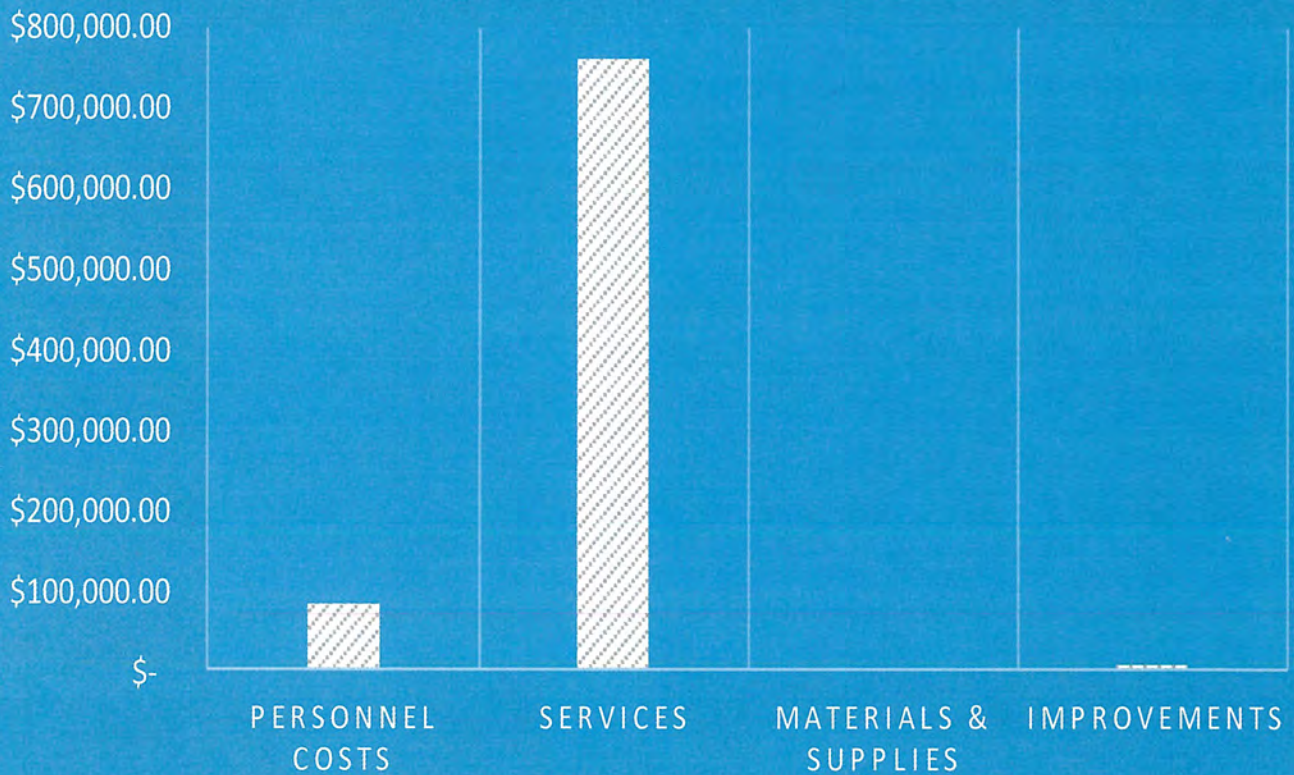
Pest
Control

Major Areas of Facility Management



\$ 852,389 Budget

FY22 BUILDING MAINTENANCE BUDGET



\$ 63,837 Revenues

Building Maintenance receives revenue from the Board of Education for cleaning services of their office space at the Town Hall.

Facilities Maintenance Report

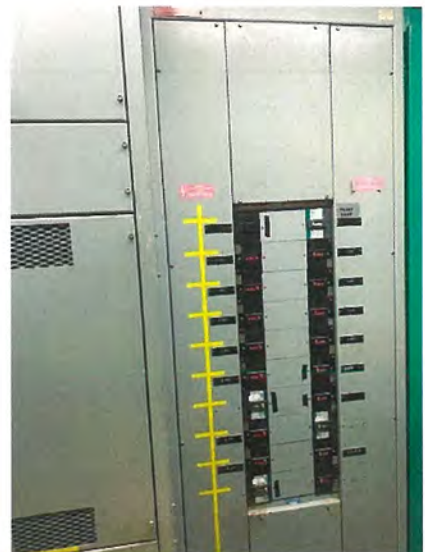
Committed to providing a physical environment that is safe and conducive to the public and staff, we are moving away from reactionary to a preventative mode in addressing the needs of the facilities.

The budget is just for operating the facilities. Funds for major renovations or new construction are found in the Capital Improvement Program.






- 9 is the number of major buildings we manage
- 220,000 Square Feet
- Age of buildings spans from 1911 (Town Hall) to 2020 (Municipal Complex)



Town Hall
Community Center
Youth Service Bureau
Police Station
Public Safety Building
Municipal Complex
Jordan House
Eugene O'Neill Center
Library



Utilities

	Electricity \$339,222
	Water \$17,474
	Sewer \$18,027
	Natural Gas \$110,424
	Heating Oil \$34,630

By Location:

Town Hall	\$63,313
Community Center	\$65,724
Library	\$32,014
Public Safety	\$43,424
Police	\$64,768
YSB	\$16,444
Southwest School	\$14,030
Fire Houses (5)	\$70,289
Municipal Complex	\$88,535



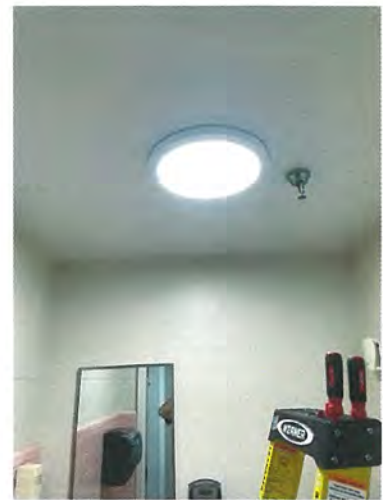
Operations|Maintenance|Repairs

112 Completed major work orders

Board of Education Maintenance Support

24 Completed work orders in:

Electrical, Plumbing, Carpentry, Key/Lock, Painting



By Location:

Town Hall—48
Community Center—34
Dispatch—9
YSB—6
Municipal Complex—7
Police Dept.— 11
Library - 2

Custodial/Sanitation



Custodial services are provided by Contractor and Town Staff.

The Town contracts following locations:

Town Hall, YSB, Public Safety and Municipal Complex

In FY22 the Community Center was cleaned by a staff member of the BOE during the day and a Town employee in the evenings. In FY23 the Town added the daytime cleaning to the contractor, with a Town employee still doing the night cleaning. A highbred version, if you will.

The following locations have staff for cleaning these locations:

- Library
- Police Department

Capital Improvement Program-Constructed

Cohanzie
Underground tank
removal and instal-
lation of the above
ground tank



Capital Improvement Program - Looking Ahead

- Underground Tank Removal and Above Ground Tank Installation Public Safety Facility & Police Department
- AC Replacement at Emergency Radio Sites
- Eugene O'Neill Center, Conditional Assessment for Roof Replacement. The assessment went out to bid and has recently been awarded
- Town Hall Toilet Renovations
- Renovation of Elevators at YSB and Town Hall
- Underground Tank Removal and Above Ground Tank Installation, Eugene O'Neill Center
- Underground Tank Removal, Southwest School
- Underground Tank Removal and above ground tank installation - Library
- Police Station ADA Entrance project

Of Special Interest... These all fall under
building maintenance

The dock at **MAGO POINT**



Several Water Tower locations house **Police Radios**. Maintenance of the structures that house the radios falls under Building Maintenance.



**EUGENE
O'NEILL
CENTER**



Support to the **Fire Departments**
INSTALLATION OF NARCAN BOX



JORDAN PARK HOUSE



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**CONSERVATION COMMISSION
FISCAL YEAR July 1, 2021 – June 30, 2022
ANNUAL REPORT**

I. Commission Overview

The Waterford Conservation Commission functions as the Town's Inland Wetlands Agency, 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 requirements of maintaining an inventory of open space lands and natural resources, and making recommendations regarding the management and preservation of Open Space and natural resource areas.

The Conservation Commission held 19 regular meetings and rendered decisions on 13 applications to conduct regulated inland wetland and watercourse activities. Meetings were virtual via Zoom from July 2021 through February 2022 after which in-person meetings resumed.

II. Inland Wetland Agency Tasks

A. Permits Issued

A total of 13 permit authorizations were issued to conduct activities regulated under the Waterford Inland Wetlands & Watercourses Regulations.

Residential Permits

Six (6) inland wetland permits were issued for regulated wetland activities on residential properties. Approvals were for pond improvement, pool installation, invasive species management along a stream channel, retaining wall construction, debris removal and a new residential dwelling.

Commercial Development

Commercial developments approved included a clubhouse addition, 3 additional apartment buildings and a sewer installation at the Waterford Woods Apartment development on Willetts Avenue, 2 multi-family apartment developments at 969 Hartford Turnpike and 908 Hartford Turnpike, and a commercial self-storage facility on 934/940 Hartford Turnpike.

Municipal Projects

Installation of a footbridge at Old Barry Farm – Recreation & Parks

Inland wetland permits issued in FY 2021/22 authorized the disturbance of 0.295 acres of wetland, of which 0.293 acres were restored.

Fees received from permit applications totaled \$ 1,180.00.

B. Violations

No notices of violation were issued for unauthorized activities or permit violations during FY 2021/2022.

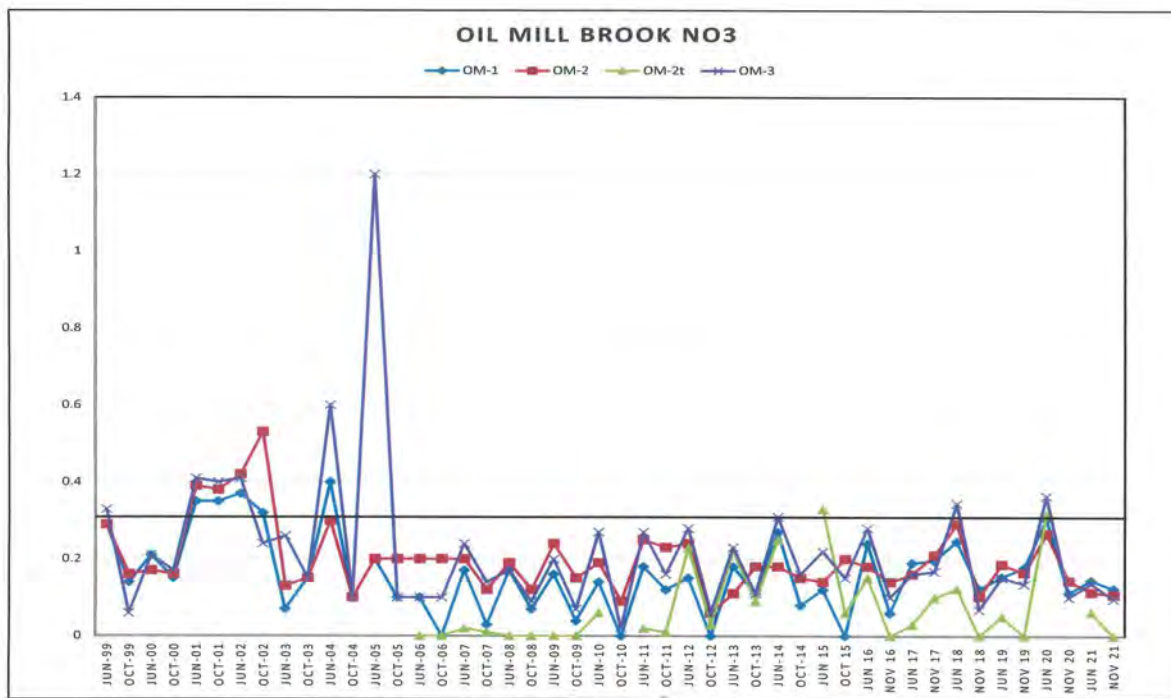
III. Conservation Tasks

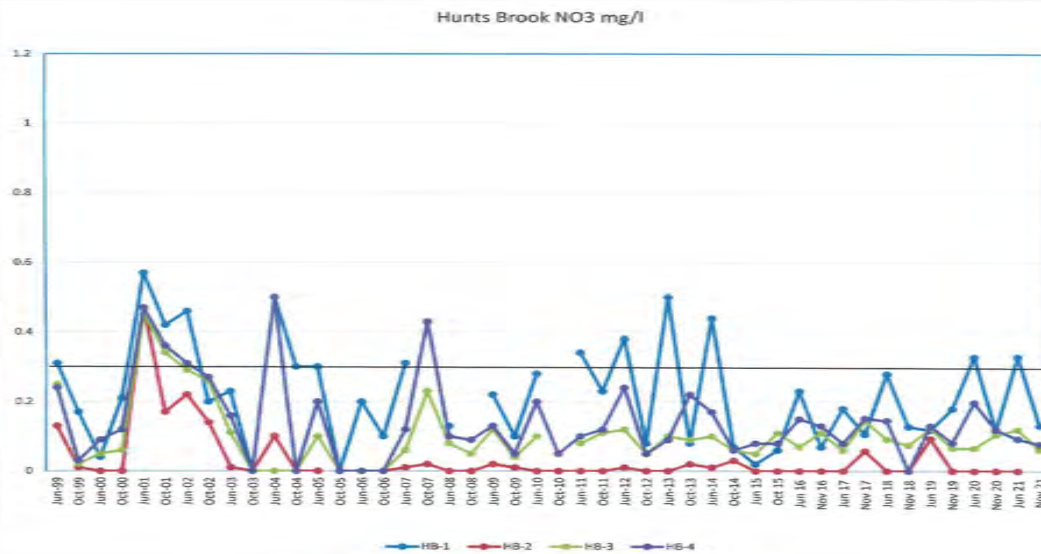
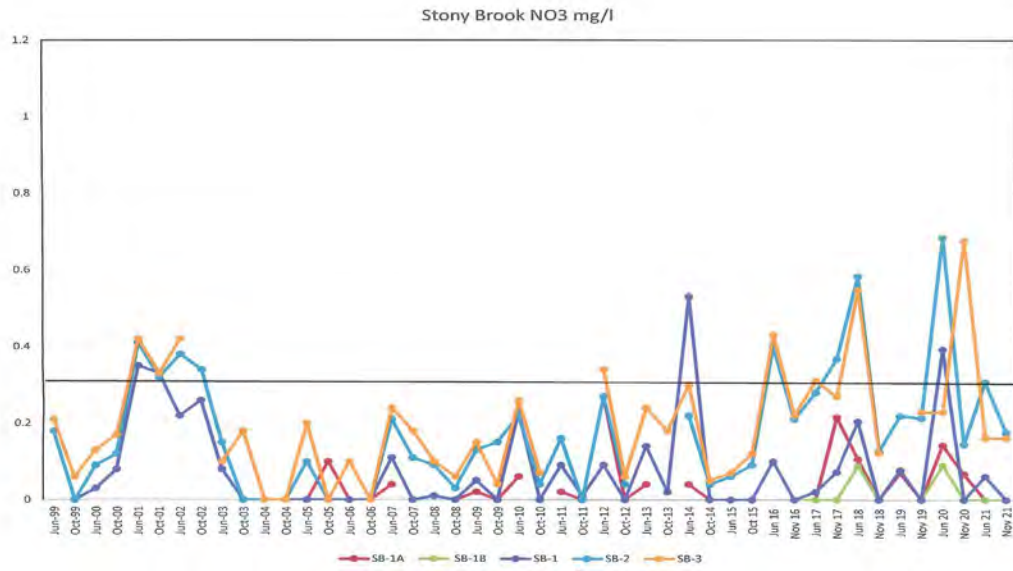
A. Town-Wide Stream Water Quality Monitoring

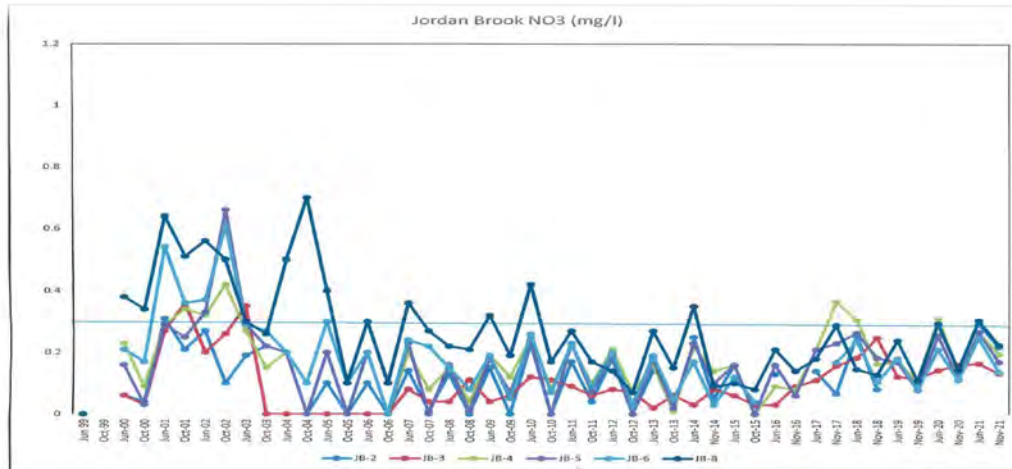
Stream water quality sampling was conducted by Town staff in November 2021 and June 2022. 29 locations were monitored on watercourses in Town including Jordan Brook, Nevins Brook, Fenger Brook, Hunts Brook, Stony Brook, Oil Mill Brook, Millstone (Beebe) Brook, Green Swamp Brook and a tributary stream to Goshen Cove. Water quality parameters analyzed include total coliform, e. coli and enterococcus, nitrogen compounds, ammonia and phosphorus. The laboratory analytical cost for sample analysis for November and June was \$ 6,347.00.

This laboratory analytical cost was less than previous years because the samples were not analyzed for suspended solids, ph, chloride and chemical oxygen demand. Supply chain issues affected the laboratory's supply of sample bottles. As a result, water quality monitoring was focused on concentrations of bacteria, nitrogen and phosphorus in the streams as these are primary pollutants of concern.

Monitored nitrogen levels within Stony Brook, Jordan Brook, Oil Mill Brook and Hunts Brook indicate the waters meet Class A water quality Classification criteria and are not eutrophic. Nitrogen levels in Stony Brook south of I-95 had increased between 2015 and 2020 but have recently been decreasing to concentrations comparable to other monitoring locations within the Town's streams (<0.3 mg/l). Phosphorus levels remain low and within water quality criteria standards.







The Commission has established a long-term database used to evaluate potential impacts of land use and development on stream health, to determine measures required to protect water quality, and to allow long-term tracking of water quality. Jordan Brook, Nevins Brook, Stony Brook and Oil Mill Brook support native trout. Habitat requirements for these fisheries include cool, oxygenated waters with suitable substrate conditions to provide food and aquatic habitat. Alterations and loss of vegetative cover, soil erosion, flow alterations and stormwater discharges can adversely impact the biological conditions of these watercourses.

In review of the recent development plans along Hartford Turnpike, the Conservation Commission recommended maintaining forested wetland buffers adjacent to wetlands and the Jordan Brook channel in addition to stormwater management and treatment basins to reduce the potential for pollutant loading to Jordan Brook.

The Commission strongly supports continued monitoring and assessment of the Town's water resources to measure potential pollutant loads and detect changes in surface water quality. The Commission's goal is to improve or maintain existing water quality that flows into Long Island Sound and the shoreline resources of Niantic River and Bay, Thames River, and Jordan Cove. The CT DEEP identifies these receiving waters as impaired, not meeting designated uses or water quality goals, primarily due to elevated bacteria concentrations, which affect the harvesting and direct consumption of shellfish.

IV. PROFESSIONAL SERVICES

No expenditures were made from this line item. The Commission did not require legal or specialized technical assistance this fiscal year.

V. CONFERENCES/EDUCATION

Commissioners and staff attended virtual training and educational seminars regarding inland wetland regulation, case law, stormwater management, and resource conservation hosted by the CT Association of Inland Wetland & Conservation Commissions and EPA (stormwater retro-fit seminar). The Commission satisfies the required training for inland wetlands agencies with members completing the on-line Inland Wetland Agency Comprehensive Training program provided by CT DEEP. Conference fees totaled \$275.00.

COMMISSION MEMBERS

Richard Muckle - Chair
Tali Maidelis – Secretary
David Lersch
Geneva Renegar
Wade Thomas
Matthew Keatley
Ivy Plis – Alternate
George Bray – Alternate

Jessica Patterson – (resigned July 2022)
Julie Wainscott – Alternate (resigned July 2022)

Commission Staff: Maureen FitzGerald, Environmental Planner
 Leanne Santos, Recording Secretary

Respectfully Submitted:

Waterford Conservation Commission

Date

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Economic Development Commission 2021/2022 ANNUAL REPORT

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

The Commission held 12 regular meetings and 2 special meetings in Fiscal Year 2021/2022. Topics discussed included ongoing review of website upgrades to better market the Town and share information with prospective developers, solicitation of feedback from residents and business owners about "What Makes Waterford Great," exploration of opportunities to recreate video marketing content for the Town, and support for Town Staff relative to redevelopment strategies for the Crystal Mall. During Fiscal Year 2021/2022 the Commission pursued the selection of an Economic Development Consultant to assist in managing the Small Business Grant Program.

MEMBERS

Dan Radin, Chair
Ed Lusher
Eric Palmer
Jill Szymanski
Lesley Sollima, May 2022

ALTERNATE MEMBERS

Greg Attanasio
Julie Greco, May 2022

STAFF

Abby Y. Piersall, AICP, Planning Director

Mark Wujtewicz, Planner

Respectfully submitted

Economic Development Commission

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Waterford Emergency Management 2021-2022 Annual Report

The Emergency Management Department recognizes that without the support, assistance and cooperation of all town departments, boards and commissions, our ability to effectively manage emergencies as a town would not be successful.

This year saw the continuation of the COVID-19 pandemic. The pandemic has been a drain on the entire Emergency Management System from the federal level to the local level. It has added countless hours of work above the routine functions of the Emergency Management Director over the course of the year.

COVID-19 PANDEMIC

This fiscal year has continued to bring challenges with the worldwide COVID-19 pandemic. Personal Protective Equipment (PPE) continued to be the norm in everyone's professional and personal lives. This posed many challenges to the way the Town of Waterford conducted business and employees carried out their daily tasks. Town offices remained open to the public, but masking requirements were in place during various time of the year based on COVID transmission levels. EMD Sinagra continued to meet regularly with Ledge Light Health District (LLHD), the Connecticut Department of Public Health (DPH), the State of Connecticut Governor's Office, the State of Connecticut Department of Emergency Management and Homeland Security (DEMHS) - Region 4, and others to determine best practices and public safety during this unprecedented pandemic.

EMD Sinagra supplied several town departments with personal protective equipment (PPE) from the Strategic National Stockpile. This equipment was requested from the State of Connecticut and distributed weekly by the Connecticut National Guard to EMD's at no cost. The PPE primarily consisted of surgical masks, nitrile gloves, hand-sanitizer and face shields. The purpose of this program was to fill the gap in the availability of PPE as there was a global shortage at the start of the pandemic. This program was ended on August 7, 2020 leaving towns to purchase PPE for employees. The Town of Waterford had some remaining supplies from this program that were distributed to town offices throughout the year.

COVID-19 testing was offered by Ledge Light Health District at the Waterford Public Library beginning Wednesday, September 15, 2021. Demand outgrew the location which was moved temporarily to the Waterford High School parking lot on December 29, 2021 while a new permanent location could be secured. On January 5, 2022 the location was moved permanently to the Crystal Mall parking lot on Wednesday mornings. Testing continued at that location through spring. Testing was discontinued at the Crystal Mall when the demand for testing slowed. Testing will return if there is a demand for it.

Home test kits were distributed by the federal government to the states in the late fall of 2021. Each town in Connecticut was given test kits and N-95 protective face masks for their school employees and students. Test kits and N-95s were also made available for first responders and later for the public.

EMD Sinagra took full advantage of this program going to the distribution POD location set up by Connecticut DEMHS - Region 4 on several occasions procuring thousands of home test kits and N-95 masks at no cost to the town. Drive through distributions to town residents were conducted by Waterford Emergency management at Waterford Beach on January 4th and January 8th. Waterford Police, Youth & Family Services, Public Works, Recreation & Parks and the Fire Department assisted with the distribution. Several thousand home test kits and N-95 masks were distributed to Waterford citizens at no cost.

REGIONAL SUPPORT

The Town of Waterford continues to be a Regional Distribution Center during area emergencies. A written agreement with the State of Connecticut was recently renewed for this purpose.

DISPATCH

The dispatch center was short one full-time dispatcher due to a resignation. The position was filled and the new dispatcher left for a dispatching position in another town. A part-time dispatcher was hired as a full-time dispatcher filling that vacancy. A full-time dispatcher retired in June, 2022. A second full-time dispatcher retired in July, 2022 and a third in September, 2022. Each of them served the town for 25 years or more. A selection process was conducted and two new dispatchers are currently in training. A third will be hired when training is completed for the two current trainees.

RADIOLOGICAL SAFETY

EMD Sinagra worked with the State of Connecticut, Division of Emergency Management and Homeland Security, Radiological Emergency Preparedness to replace out-of-calibration radiological equipment assigned to the Town of Waterford with updated equipment. A large amount of radiological detection equipment is supplied to the town of Waterford that requires annual calibration. All radiological equipment is up-to-date.

Potassium Iodide (KI) tablets continue to be available 24/7 at the front desk of the police department for residents needing them. Drive through distributions were conducted in 2020 when we received our allotment for the Town of Waterford.

TRAINING

Emergency Communications Center

There is currently one part-time dispatcher and two full-time dispatchers training in the Emergency Communications Center.

The part-time trainee is nearly trained. Once training is completed they will be utilized in the schedule as permitted by the full-time dispatchers' collective bargaining agreement. The completion of training by all will result in a reduction of overtime for the department.

Emergency Management

EMD Sinagra attended the Central Square (CAD/RMS) training conference in April, 2022. The training conference provided training/information on our current Computer Aided Dispatch/Records Management product and integrations with other vendor modules and upgrades.

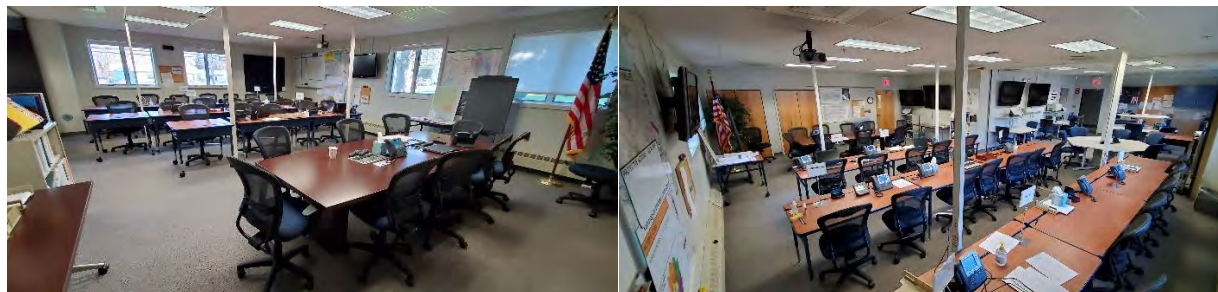
Training was conducted for the town by the State of Connecticut, Division of Emergency Management and Homeland Security, Radiological Emergency Preparedness for Radiological Protection Officers (RPO). The RPO is responsible for monitoring radiation exposure to workers during emergencies. This is done through the issuance of Ludlum Model 25 Electronic Dosimetry equipment, the use of the Ludlum 3 Survey Meter and the issuance of Potassium Iodide (KI) tablets if required. Participation by trained town employees had declined over time through attrition by retirements and reassignments. Five new personnel (2 PD and 3 FD) were selected and trained for this function.

EMERGENCY OPERATIONS CENTER

The EOC was opened on July 9, 2021 for Tropical storm Elsa which brought rain, wind flooding and power outages. The EOC was staffed on August 22, 2021 for Hurricane Henri which brought rain, wind, power outages and flooding to the area. On August 25-27, 2021 the Community Center opened as cooling center due to high heat. The EOC was activated on September 1, 2021 for Hurricane Ida which again brought rain, wind, power outages and flooding to the area.

A review of the equipment/technology in the emergency operations center (EOC) had revealed some areas where updating and improvement is needed. EMD Sinagra worked to acquire grant funding to purchase two 75 inch wall-mounted touch screens that will allow for real-time mapping of incidents using the town's existing Geographic Information System (GIS) and other products overlaid on the map. The other products are offered by the National Hurricane Center, the National Weather Service, and HURREVAC to name a few. These products will allow EOC staff to view inundation maps, SLOSH maps, evacuation plans and routes, and other information to aid in making timely critical decisions. The Emergency Management Department will be working with the Planning Department and the town's GIS contractor Tighe & Bond on this project in FY 2022-2023. Large screen monitors will also be purchased to connect to cameras on our evacuation routes in town. Funding for this project was sought from the Nuclear Emergency Safety Program grant and awarded in the amount of \$63,500.00. A portion of this project was carried over from the previous fiscal year due to supply chain issues.

The EOC was updated with surplus furniture obtained from the Waterford Board of Education. The previous layout had pods where each group faced inward hampering communication. The surplus furniture is set up in rows facing the conference table where town leadership is located during emergencies. This provides greatly enhanced communications and operations which was evident during the most recent FEMA Millstone drills.



EMERGENCY OPERATIONS PLAN

EMD Sinagra worked with the State of Connecticut in updating the Local Community Plan (LCP) which outlines the duties and responsibilities of town employees required to participate in a Millstone

radiation emergency. EMD Sinagra is also working with DEMHS-Region 4 to update the Town of Waterford Emergency Operations Plan (EOP) as required by state statute. The updated EOP will be distributed to all key personnel for use during training drills and real world events.

GRANTS

The Emergency Management Department was awarded three grants during the year. The Nuclear Safety Emergency Program (NSEP) grant was awarded for two projects in the amount of \$97,073.00. The first award is for the reimbursement of costs for exercises and training for Millstone drills and drill rehearsals. This amount is \$33,573.00 and is applied to the EMD's salary as well as all costs associated with nuclear emergency drills and rehearsals. The other project was for Emergency Operations Equipment. This amount was for \$63,500.00. The funding was approved for the purchase two 75" touch screen computers/monitors/software to be used in the EOC as well as pan/tilt/zoom cameras to be installed on the towns evacuation route at the intersection of Millstone Road and Rope Ferry Road. The equipment portion of this grant was pushed to FY2023 due to supply chain issues. The funding is still in place for this grant.

The third grant was the Emergency Management Performance Grant (EMPG). This funding comes from FEMA and flows through the State of Connecticut as the fiduciary agent of the funding. The town was awarded \$20,775.70. \$19,831.35 of this funding is used to subsidize the EMD's salary. The other \$944.35 is earmarked for personal protective equipment (PPE). The PPE funding is specific to the COVID-19 pandemic. This grant requires a 50% match by the town.

The town currently has a Nuclear Safety Emergency Program Grant for the upcoming fiscal year (July 1, 2022 – June 30, 2023). The awarded amount is \$34,580.00 for partial reimbursement of the Emergency Management Director's salary and for the costs associated with Millstone drills. \$32,972 was also awarded under the NSEP for replacement chairs for the dispatch center, a commercial paper shredder, a solar powered towable message sign and eight large screen monitors and associated PCs and cabling for the EOC to monitor town camera systems during emergencies. These projects are currently under way and will be completed in the current fiscal year.

Respectfully submitted,

Steven R. Sinagra

Steven R. Sinagra
Emergency Management Director
Emergency Communications Supervisor

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FIFTEEN ROPE FERRY ROAD
WATERFORD, CT 06385-2886



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

ANNUAL REPORT OF THE WATERFORD ETHICS COMMISSION

July 1, 2021 - June 30, 2022

The Waterford Ethics Commission held its required four meetings in fiscal year 2022, although several of the meetings were rescheduled to accommodate achievement of a quorum. The meeting originally scheduled for July 6, 2021, was moved forward to June 29. The Commission received no new complaints during the fiscal year.

Membership of five regular members and two alternates was maintained in full throughout the year in spite of expiration of the terms of three members. Two members had reached the three-term limit they could serve and one member chose not to seek a new term. In February 2021, Marty Zeldis resigned his position as Chair, but remains on the Commission until his final term allowed under the Town Ordinances ends in February 2023. Elizabeth Ritter was subsequently elected Chair.

The Commission held one additional meeting in November 2021, with the Town Attorney, to discuss its concerns with the dissemination of the recently rewritten Ordinances and its 2021 Advisory Opinion to all Town employees, Boards, Commissions, and public officials. No subsequent concerns have come to the attention of the Commission.

Respectfully Submitted,

Elizabeth Ritter, Chair
Waterford Ethics Commission

November 2022

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Waterford Fire Department

Fiscal Year 21-22



Fiscal year 2022 continued to be a transitional year for the Waterford Fire Department. Created by Representative Town Meeting on October 7, 2019, the Waterford Fire Department is a multi-discipline emergency service organization. The department provides fire prevention and fire suppression services in addition to emergency medical services, advanced rescue techniques, and hazardous materials containment and mitigation planning.

Fire suppression, rescue, and other emergency service work is conducted not by individuals but by teams. Each team is dependent upon itself and others to accomplish specific tasks at hand and to ensure that all operations are conducted safely. This “safe conduct” refers to both the safety of the public we serve and to our fellow team members.

The COVID-19 pandemic, still in full swing during the beginning of the fiscal year, compelled the Fire Department to become creative with its interaction with the public while continuing to provide excellent emergency services, personnel training, and fire prevention education.

The Waterford Fire Department is a combination department, which utilizes volunteer, part time, and career members and is comprised of five (5) fire stations: Waterford Fire Company #1 (Jordan), Waterford Fire Company #2 (Quaker Hill), Waterford Fire Company #3 (Goshen), Waterford Fire Company #4 (Oswegatchie), Waterford Fire Company #5 (Cohanzie).

This division protects the life and property of Town residents, businesses, industrial, and visitors from fires, motor vehicle accidents, and critical health threats through its primary operations in response to fire and medical emergencies.

Vision

The Mission Statement is the bedrock of any organization. By identifying the purpose of the fire service one can better understand the goals the department shall be committed to accomplishing.

To provide a range of programs designed to protect the lives and property of Waterford's residents and visitors from the adverse effects of fires, sudden medical emergencies or exposure to dangerous conditions, caused by nature or humans.

Our service delivery is enhanced through training, education, planning, and teamwork. The goal is to safely achieve our mission while remaining fiscally responsible, professionally effective, and proficient in the use of all appropriate resources.

An essential function of the Department is to provide a positive presence in the community. A strong emphasis will always be placed on strengthening the bonds between the Fire Department and the community it serves.

National Fire Incident Reporting



The National Fire Incident Reporting System (NFIRS) is a reporting standard which fire departments use to uniformly report on the full range of their activities, from fire to Emergency Medical Services (EMS) to severe weather and natural disasters. During fiscal year 2022 the fire department responded to 2549 incidents. Our Incident Reporting System will be undergoing a major upgrade in FY 23. The new system has many new features we are now required to document and track in the fire service. We will be able to look at our incidents and track our training, responses, and geographical locations to pinpoint areas of need in public education on fire and medical emergencies. This will allow us to serve our community more efficiently.

Fire Suppression



Fire Suppression operations are organized to effectively combat the types of fires that are likely to occur in the community. The priority goals of suppression are as follows:

- A. Save lives
- B. Limit the spread of fire
- C. Extinguish the fire
- D. Minimize the property damage from the fire-related hazards

Firefighters are equipped and trained to perform an aggressive interior attack on structure fires in order to accomplish these goals. Fires in structures present the highest probable risk to life and property. This includes fires involving occupancies such as single and multiple family dwellings, healthcare facilities, educational facilities, hotels, stores, office buildings, warehouses, and various industries. There are various construction types common within the fire protection area ranging from wood frame detached buildings to sprawling strip malls constructed of concrete and steel trusses.

The department experiences a large risk of fire in non-structural locations and facilities. Outside fire involving brush, woods, propane and natural gas, and electrical equipment are not uncommon. The community also contains major highway and railway arteries and are within flight paths of major airports. These transportation networks present the additional risk of fire in the respective vehicles and cargo.

Emergency Medical Services

Medical calls continued to be the largest part of the fire department's call volume. In FY22 the fire department responded to 1,662 emergency medical calls to care for sick and injured people within the community. Firefighters are equipped and trained to perform to the level of Emergency Medical Technician to provide a Basic Life Support level of care. Our firefighters carry, on our fire trucks, equipment and medications to assist us in a cardiac incident, overdose, or a major bleed. Our personnel maintain continuing education to keep their certifications to better serve this community.

Waterford Ambulance Service (WAS) took over management and staffing of the ambulance service on July 1, 2020. Fire Services works very closely with Waterford Ambulance on a daily basis serving the needs of this community.

Code Enforcement

The Fire Marshal's Office strives to protect the community by enforcing statutory and local ordinance requirements. This task involves reviewing plans and the inspection of existing buildings for compliance with State statutes and Town ordinances. The objective of these inspections is to ensure the life safety systems (sprinkler and fire alarm) and emergency lighting is operable and egress is unobstructed. The goal of the Fire Marshal's Office is to protect the life and property of Town residents and visitors through code enforcement and inspections.

Construction continued to take place in Town and at this time there are over seven hundred occupancies, many of which have more than one building to inspect, such as schools, convalescent homes, apartments, 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 by our agency and account for 15 buildings. During fiscal year 2022, the fire inspection staff conducted a total of 243 fire safety inspections, citing 162 fire code violations. Enforcement of the Fire Safety Codes provides safety and security to our residents and visitors.

Fire Investigation

An investigation of all fires is conducted to determine the origin and cause of the ignition. This information is used to assist in preventing the occurrence of future fires or at the very least reduce the severity. If the fire is determined to be incendiary, a thorough investigation assists in the prosecution process. Fire Marshal personnel, in conjunction with law enforcement agencies, perform the investigations. The data obtained is useful in targeting the areas of the community, demographics, and occupancies which are more likely to have fires.

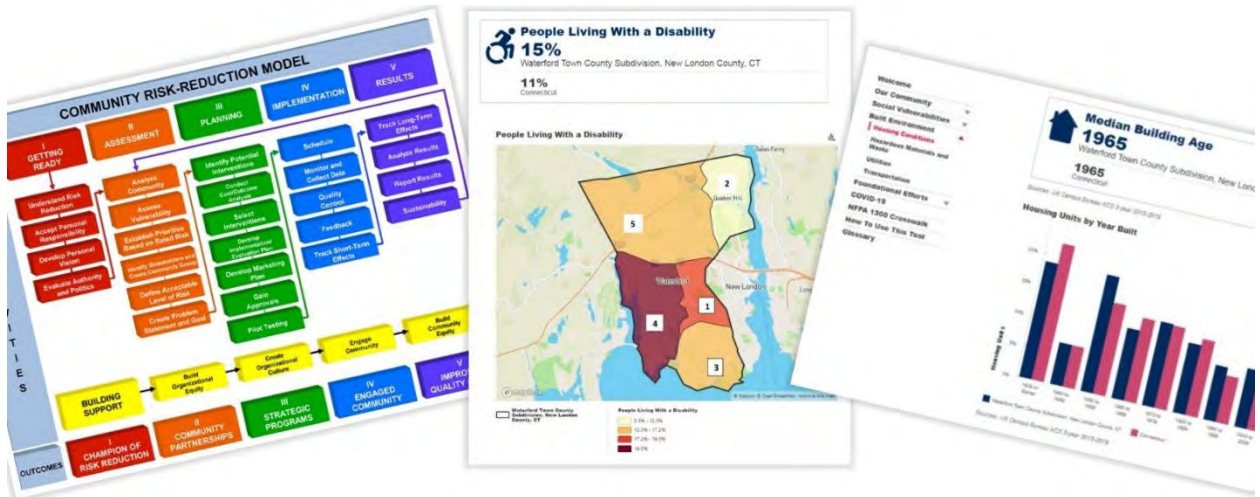
Fire Prevention and Life Safety



The Fire Department 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. Fire Prevention activities provided by the department are part of the comprehensive plan to protect life and property from fire and other hazards.

As with all facets of our department, Fire Prevention and Life Safety Education's reach into our community was transformed from mainly in person classroom instruction to a heavy presence on all forms of social media, virtual programs, educational material distribution, and outdoor activities.

Community Risk Reduction



The Fire Department purchased the dashboard in the fall of 2021 and it has been instrumental in the development of Waterford's Community Risk Assessment.

Community Risk Reduction (CRR) is a data-informed process to help communities find out what their risks are and develop a plan, with the help of key stakeholders, to reduce the risks that are viewed as high priority. Through prevention and mitigation of incidents the CRR process can reduce property damage, reduce injuries, and save lives.

Working together: ISO actively supports FSRs education

ISO Community Hazard Mitigation has an ongoing program in place to actively work with fire departments on Public Protection Classification (PPC®) and Fire Suppression Rating Schedule (FSRS) education. As part of this effort, representatives from ISO have been conducting presentations.

The presentations are focused on helping attendees understand the various sections within the FSRs and the manual containing the criteria ISO uses in reviewing the firefighting capabilities of individual communities. The schedule measures the major elements of a community's fire suppression system and develops a numerical classification, the community's PPC.

The key items reviewed during the presentation:

- **Emergency communications systems:** This includes facilities for the public to report fires, staffing, training, certification of Telecommunicators, and facilities for dispatching fire departments.
- **Fire department:** We review equipment, staffing, training, and geographic deployment of fire companies.
- **Water supply system:** This section assesses the inspection and flow testing of hydrants and a careful evaluation of the amount of water available compared with the amount needed to suppress fires.
- **Community risk reduction:** This refers to community efforts to reduce the risk of fire, including fire prevention codes and enforcement, public fire safety education, and fire investigation programs.

The end result of CRR efforts is to create communities that are safe, healthy, prepared, and resilient.

Grant Opportunities

During January and February of 2022, the department wrote and applied for three separate grants through the Federal Emergency Management Agency (FEMA).

- Assistance to Firefighters – Funding request for training and associated equipment
- Staffing for Adequate Fire and Emergency Response- Funding request for additional staffing
- Fire Prevention and Safety – Funding request for Educational simulators and props.

Total funding requested is over \$1.3 million.

Staff Training



Staff training continues to increase as we work to have more opportunities for all fire personnel, career, volunteer and our part-time staff. This has been accomplished through in-house training run by our Shift Captains, also using fire schools as Eastern CT Fire School, CT Fire Academy, and private training companies brought to Waterford to train our personnel. Increasing training was and will continue to be a top priority for Fire Services. Training motivates personnel, keeps them safe, keeps the public safe, and helps Waterford with our ISO rating that we continually look to improve.

Some training opportunities our personnel have had in Fiscal Year 21-22:

- CT Fire Academy smoke/maze trailer
- Hydraulic rescue tools training
- Acquired building, structural fire evolutions
- Responding to gas & electrical emergencies
- Apparatus driver training Q endorsement for new firefighters
- Firefighter 1, for our new interior firefighters

Fire and Life Safety Education



Fiscal Year 2022 was a busy year for public education in all community demographics.

The Community Safety Educator and the Director of Waterford Ambulance Association continued their partnership to deliver life safety instruction, education, and support for the Town's at risk residents. Waterford Police Department Community Engagement Officer and Comfort Officer, Hodges, joined their team to the delight of our residents. This multi-discipline learning experience touches on the roles of first responders in regards to safety and rescue.

The year included safety presentations and a Health Fair participation with our senior living communities. Spring included invitations to Clark Lane Middle School Career Fair, WHS Health Fair and Eastern CT Regional Career Fair at Three Rivers Community College.

Goals for Fiscal Year 2023

Recruitment & Retention

Volunteer recruitment and Retention has been one of our top priorities for FY 22. As it is all over the country, volunteer recruitment and retention is a fire department's biggest challenge.

The Waterford Fire Department started a bold recruitment campaign using exciting and innovative ways of getting our message to the community. Utilizing volunteer personnel, new recruits, and the experience of the Community Safety Educator, the Fire Department has brought our efforts beyond the standard methods to a new and diverse audience.

In the spring of 2022, the department began to recruit for their new Junior Firefighters program in coordination with the five company officers. Our department collaborated with Waterford High School's School to Career Coordinator providing volunteer and career firefighting education information to the guidance staff. Recruitment information was made available during lunch time waves. To date there are six Junior Firefighter candidates that are working closely with company mentors.

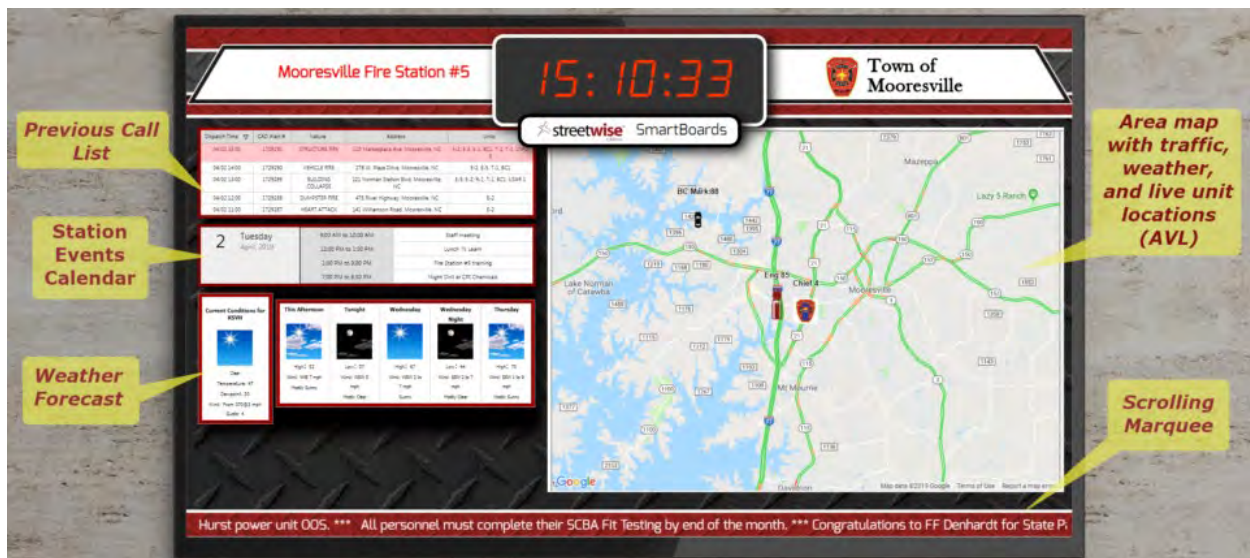
The Fire Department participated in the annual Waterford High School College Fair. It gave young adults an opportunity to learn about career firefighting education at the Connecticut Fire Academy and volunteering for their local fire department.

In order to meet standards and OSHA compliance we have increased training opportunities with the Waterford Fire Department for our volunteers.

Technology changes for the Fire Service

Technology changes will provide information needed to mitigate an incident quickly, safely and to serve the residents, businesses, and visitors in a more professional manner. Each fire department has a Smartboard that assists our firefighters with each station receiving the same message to keep all personnel informed.

Smartboards provide an overview of the department's activity, announcements, and map showing recent calls, live unit locations, and current weather conditions. When a call is dispatched, the monitor provides an audible and visual alert and switches automatically to response mode. This provides an instant glimpse of the call location, surrounding hydrants, FDC locations and a navigational route from station to call.



StreetWise CADlink Tablet MDT

Apparatus mobile software: These tablets, mounted in our apparatus, will give our first responders the information in real time directly from our Communications Center. Firefighters will have mapping directions, hydrant locations, GPS tracking of responding units, and pre-plans of facilities showing hazards, type of occupancy, alarm panel information, sprinkler systems, and more. These tablets are a full-featured, cloud-based mobile solution, built specifically with fire and EMS apparatus in mind. StreetWise is a hybrid of response and pre-plan software, uniting these two traditionally distinct functions into a single platform. StreetWise makes it easy for our firefighters to conduct real onsite pre-incident surveys that follow NFPA 1620 guidelines which is made available during a response at the push of a button.

The Fire Marshal's office incorporates this technology and data with the inspections of properties using the tablet to enhance efficiency. This also assists our fire personnel with pre-plans of these inspected properties.



StreetWise Responder for Smartphones

The StreetWise app for the Smartphone enables a user to be informed of an incident. It provides the type and location of the emergency and the apparatus responding.



To continue the proactive and professional development of the department, the Director of Fire Services is continually evaluating the services provided to the Town. This evaluation process includes staying within budgetary restraints and still maintaining the high level of service being provided. Staffing continues to be the focus as the availability of qualified volunteers continues to decline. We greatly appreciate the efforts of those that contribute to the success of Waterford Fire Department.

Respectfully Submitted,

Chief Michael J. Howley
Director of Fire Services

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Flood and Erosion Control Board FY21/22 Annual Report

The Flood and Erosion Control Board continued to prioritize objectives and further projects regarding erosion and sedimentation of waterways and surrounding resources.

The Board reviewed information about Alewife Cove sedimentation and the long-term management of Waterford Beach. The Flood and Erosion Control Board plans to coordinate its efforts in working with other Town departments and agencies to minimize erosion and damage to fragile dune and tidal marsh areas from pedestrians, watercraft and pets in accordance with the Plan of Conservation & Development and adopt recommendations of the Climate Change Risk Vulnerability, Assessment and Adaptation Study completed for the Town of Waterford.

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

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WATERFORD HARBOR MANAGEMENT COMMISSION

FY 2021/2022 ANNUAL REPORT

The Waterford Harbor Management Commission (WHMC) continued its efforts during FY2021-2022 to manage the waterways under its jurisdiction in accordance with the adopted Harbor Management Plan.

During calendar 2022, 179 mooring and 15 pulley pole permit applications were reviewed and approved by the Harbor Master in accordance with the Waterford Harbor Management Plan. As part of the mooring permit process, mooring inspections every 3 years continue to be required; pulley poles must be inspected annually.

During the year the WHMC was fortunate to have a full slate of Commissioners and Alternates; however subsequently Phil Fine resigned. We are grateful for the talents and energies he shared with the WHMC. Dave Crocker serves as our Harbor Master and Rich Miller as our Deputy Harbor Master. The WHMC continues to benefit from the continuity of Commissioners and Harbor Master and Deputy Harbor Master and from their depth of experience and expertise.

Our typical meetings include the review of applications for structures, such as docks, for consistency with the Harbor Management Plan. Commissioners and the Harbor Master and Deputy Harbor Master have continued with our August inspection for derelict and non-compliant mooring gear in the Waterford Harbor including the Niantic River, Jordon Cove, and the Quaker Hill areas. We have been pleased that over the last 3 years the number of noncompliant gear has substantially declined. We have continued our practice of notifying by registered mail individuals whose permits from 2021 or prior had not been renewed and informing them of the need to renew their mooring permits or remove the gear from the waters.

By: Jane B. Adams, Chair

Harbor Master
David Crocker

Deputy Harbor Master
Richard Miller

FY 2021-2022

Harbor Management Commission

Jane Adams, Chair

Eva Bunnell

Joseph Butts, Alternate

Greg Crocker, Alternate

Robert DeRosa

Robert Dutton

Philip Fine

James Hamsher

Fred Wise

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**MUNICIPAL HISTORIAN
HISTORIC PROPERTIES COMMISSION
FY 2021-2022**

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 is determined mostly by personal inclinations and local situations.

The historian was instrumental in the establishment of the HISTORIC PROPERTIES COMMISSION (HPC) in 1999. The HPC qualified the town for designation as a Certified Local Government (CLG), 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, amounting to some \$70,000 over the years, allowing Waterford to participate in federal and state historic preservation programs, including National Register nominations and historic structure assessments.

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 twenty-plus years since its establishment, the HPC has worked closely with the historian. Listings in the National Register of Historic Places include the districts in Quaker Hill, Graniteville, the Oswegatchie Colony, and the Hartford Colony, as well as the individual listing of the Walnut Grove Farm (former Hammond Estate). Listings in the State Register include the 1923 Cohanzie School and the Secchiaroli Barn. Additional National Register listings include the Jordan Village District, Eolia (Harkness Estate), and the Seaside Sanatorium.

On October 15, National Register coordinator Jennifer Scofield hosted a meeting at the library relative to the status of the proposed Oil Mill district. On December 7, the State Review Board approved the nomination pending minor edits which did not affect listing in the State Register. Listing in the National Register is anticipated in FY'23. An argument from the developer and supported by the town to exclude the industrially-zoned parcel at 21 Gurley Road (site of the former town poor farm) was deemed irrelevant.

Though the HPC and the historian continue to advocate and/or support projects/issues consistent with their mission, there remains real concern regarding the condition of the several town-owned buildings. Time is running out for both the Cohanzie School and the Nevins Tenant Cottage. The town approved \$100,000 for the latter in the FY'22 budget and allotted another \$100,000 from ARP funds. In addition, approximately \$20,000 has been collected in donations. Add a matching \$200,000 Historic Restoration Grant and it is likely the cottage could be structurally stabilized and the exterior completely rehabilitated. Meanwhile time continues to run out for the Secchiaroli barn. It is, in fact - and has been for several years - a town liability. A fourth town-owned building, the Jordan Park House (formerly the town's first purpose-built library, 1928), is in urgent need of repairs. An established "historic property" and contributing property to the Jordan Village National Register Historic District, a long-term maintenance program must be set in place. Repairs have been delayed for far too long. Further delays amount to nothing short of demolition by neglect. Chairman John O'Neill and Municipal Historian Robert Nye met with First Selectman Rob Brule on March 9 to discuss these very issues. All agreed that funds must be included in the Capital Plan each and every year for maintenance.

At the Library on May 24, during National Historic Preservation month, R. Nye, with librarian Jill Adams' assistance, presented "Town-owned Historic Buildings: Taking Stock" at the Library. In addition to the Cohanzie School, Nevins Cottage, Secchiaroli Barn, and Park House, buildings at Walnut Grove (former Hammond Estate), site of the Eugene O'Neill Memorial Theater, and the 1936 Hall of Records, were also discussed at length. J. O'Neill is a member of the ad hoc committee selecting a firm to determine the specifications and draw up bid documents for roof and related repairs to the Hammond mansion.

Issues related to the town's neglected/abandoned cemeteries have been widely discussed but remain largely unaddressed. Nonetheless E. Olynciw has made progress with her research for a book, and P. Crotty has contributed to the "Find A Grave" website and continues to singlehandedly maintain the Durfey Hill, Gorton and Church & Williams Cemeteries. He also anticipates applying for state funding for a much-needed fence for the Gorton Cemetery.

Legal action regarding violation of the delay of demolition ordinance at 151 Oswegatchie Road in FY'19 was never initiated. This is unacceptable. An enforcement procedure must be made clear.

A number of ongoing projects and concerns remain on the table, action stalled in some cases due to the pandemic. Looking ahead to FY'23, the HPC could consider collaboration with the Historical Society as well as the Land Trust to explore common heritage themes relate to history, conservation and preservation. There is also a need for a discussion regarding an historic cemetery association, separate from HPC and officially recognized by the town to assume responsibility for neglected burial sites, among them Gorton, Durfey Hill and Church & Williams. In addition, the HPC could benefit with an increased on-line presence. Worthy of HPC agenda consideration are the nomination of the Hall of Records to the State Register; re-installation of the Jordan fishway marker and repair of the fishway itself; updating the 1996-67 Historic/Architectural Survey; and monitoring Seaside Park and Friends of Seaside developments. HPC continues to support Save the River - Save the Hills, Connecticut Preservation (formerly Connecticut Trust for Historic Preservation), and the Hartford-based lobbying group Preservation Action.

There remains a critical need to rally public support for the HPC mission. Fortunately the 2022-23 Plan of Preservation, Conservation and Development offers the HPC an opportunity to participate in discussions relative to the town's commitment to providing storage for historical archives, contracting a

third-party historic architect to advise relative to maintenance of town-owned historic buildings, taking some responsibility for neglected/abandoned cemeteries, designating Jordan Village a "village district", and supporting the Town Center Project connecting public spaces among other issues.

At the 2021 Annual Meeting in November, HPC officers elected were John O'Neill, Chairman; Patrick Crotty, Vice-Chair; Secretary, Debra Walters; and Treasurer, Robert Nye (Municipal Historian). Rounding out the membership are Vivian Brooks (Assistant Municipal Historian), Eileen Olynciw and Mark Olynciw. There remains an alternate vacancy.

Both historians R. Nye and V. Brooks continue to field historical and genealogical inquiries directly from individuals as well as through the town clerk's office, the Historical Society and the Library. 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,



John J. O'Neill, Jr., Chairman, Historic Properties Commission



Robert M. Nye, Municipal Historian

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INFORMATION TECHNOLOGY DEPARTMENT ANNUAL REPORT JULY 2021 – JUNE 2022

In October of 2021 the IT support for the town stopped being a shared support system provided through the Waterford Public Schools and a new Town focused IT department was created. Three WPS individuals that had the most knowledge of Town systems, that supported the Towns systems and infrastructure in some capacity over the last 12 years, became employees of the Town of Waterford filling the following positions. IT Manager, IT Support Engineer, and IT Support Technician.

IT support resources can now focus 100% on Town needs, challenges, and cybersecurity so that Town departments will not be hindered by the technology they use on a daily basis in servicing the needs of the residents.

Over the past year these are some of our major implementation accomplishments

HELPDESK SYSTEM IMPLEMENTATION

The helpdesk ticket tracking software IT Service Desk from Freshworks was implemented to provide town employees an easy non-intrusive way to submit assistance requests for IT needs. This ticketing system allows the IT department to triage requests for support for users and assets, track the progress and communications toward resolution, and have a saved history of problems corresponding to an asset. The inventory of the system have allowed IT to have a more accurate view of the age of our assets.



BACKUP SERVER UPGRADE

The IT department replaced two different aging data backup servers with a single solution using new hardware that contains approximately 3 times the available storage.



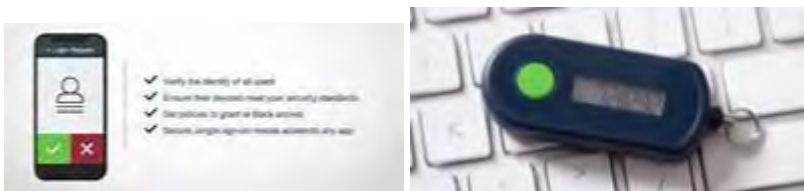
FIREWALL REPLACEMENT

The network firewall for both the town and the public access networks were replaced with more advanced models that can process, block, and secure data more efficiently. This was a complete brand change vs a product upgrade, requiring a 100% rebuild of our blocking protection policies for inbound and outbound communications to and from isolated network segments. The more advanced capabilities of the product allows for much greater protection and performance in supporting the Town's needs as many service products make the switch to hosted vs on premise solutions. After installation of the firewall we hired an outside contractor to do an official penetration test against our environment ensuring that the policies put in place properly protected our environment.



2FA IMPLEMENTATION

The last several years have seen cyber security incidents affect organizations of all levels mostly primarily due to successful phishing campaigns and brute force attacks on cloud accessible systems. The recommended industry solution for this is to protect accounts with another special password, a 2nd level of authentication referred to as 2FA or MFA (two-factor or multi-factor authentication). The town has implemented this solution and we continue to expand its use in the environment.



POLICE DEPARTMENT MDT REPLACEMENTS

The mobile computers in the police cars were retired and replaced with new units running our first implementation of Windows 11 in the Town. There was extensive configuration and testing required in switching to a new brand of equipment, running a new generation of hardware, and the new Windows 11 operating system ensuring the information and reporting needs of the mobile officer will always be available.



FIRE SERVICES IPADS & DEVICE MANAGEMENT

The fire services administrative team worked with their vendors, Streetwise and AT&T FirstNet, to bring vital fire services related knowledge and resources to the fingertips of the employees in the department as well as provide themselves with a live dashboard tracking system for fire resources in town. To facilitate this solution they invested in 20 Apple iPad devices that the IT department was responsible for setting up and managing. We worked with the cellular provider, Apple Business services, and Cisco Meraki MDM cloud based device management software to allow us virtually anywhere/anytime ability for applying policies, application deployment/updates, locked security settings, and GPS tracking services.

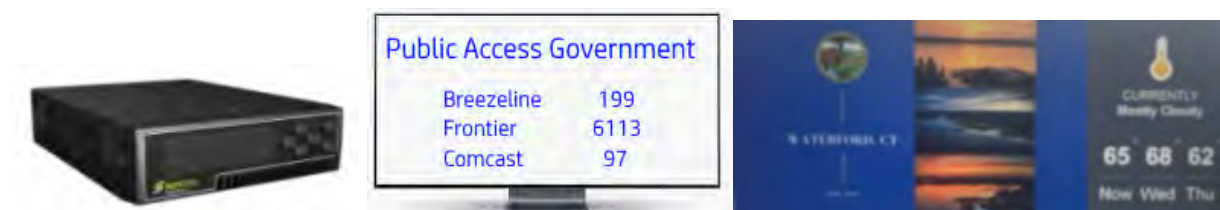


CAD/FIRE INTEGRATION

IT worked with our public safety vendors to facilitate the connectivity and data sharing of information between our dispatch CAD software vendor and the new fire services information dashboard vendor Streetwise. This allows data sharing between applications near real time to the incident being recorded.

PEG TV CHANNEL UPGRADE

IT worked with Breezeline to resolve issues and upgrade connectivity components with the Towns ability to broadcast information to the cable channel reserved by Breezeline for Waterford. Over the last number of years, with Metrocast and Atlantic Broadband this channel number was always #22 (now #199) on the Channel guide. With Breezeline now owning the services and their need to modernize the infrastructure they have been slowly migrating services from non-HD analog supported to pure digital. Working with Breezeline, Waterford was the first town in this area to stream PEG content digitally over the internet to their distribution hub in Montville. Once Breezeline converts how they broadcast the services, it will be a pure HD all digital solution.



GIS SERVER UPGRADE

Working with the building department, planning and zoning, and the support vendor for the Towns GIS needs, the IT department built a new virtual server for hosting GIS resources and assisted in the migration of GIS data from multiple sources into this new centralized GIS repository. This new system and GIS software upgrade will allow for greater resource sharing across all departments that use GIS ensuring that the layers needed are current and secured.



UPS REPLACEMENTS

IT replaced a number of aging UPS battery backup devices in the Town working with departments to ensure that switchovers and power outages would not affect business operations. Additionally, for UPS devices evaluated as still serviceable, we replaced the batteries in those units ensuring that they would be able to continue servicing the needs of clean power for town equipment for several more years.



For the 22-23 Fiscal year the IT Department will continue to work towards the following goals.

- Increase capacity, security, and resiliency of the Towns infrastructure
- Reduce the number of physical servers to either virtual or cloud solutions.
- Roll out Windows 11 in departments with supported hardware.

Respectfully submitted,

Jeffrey Robillard, IT Manager

IT Department

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Ledge Light Health District

Ledge Light Health District (LLHD) serves as the local health department for the municipalities of Ledyard, East Lyme, Lyme, Groton, Waterford, Old Lyme, Stonington, North Stonington, 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. These establishments are inspected based on the risk associated with their level of food preparation activities; Class III establishments (those with extensive hot holding, cooling, preparation, etc.) are required to be inspected three 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 food service education programs. Our *Café* program provides our establishments and volunteers with food safety instruction that fulfills the “designated alternate” requirement of the PHC. *Café* classes are scheduled on an as-needed basis for volunteer groups, temporary event staff, and people who do not normally engage in food preparation. Our ServSafe® Certified Food Protection Manager (CFPM) classes are geared toward foodservice managers and employees who desire more comprehensive instruction that fulfills the PHC requirement for a CFPM to be onsite at Class III and IV establishments. When the FDA Food Code is implemented, which is likely to be in the coming year, the CFPM requirement will also apply to Class II establishments. LLHD inspects temporary events where food is served to ensure proper food safety practices are being followed.

We also inspect public pools, cosmetology, day care and lodging establishments to ensure these entities are taking measures to protect public health. We 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. During the swimming season, LLHD conducts weekly water sampling at bathing beaches (both coastal and inland) and informs the public regarding bathing water quality that does not meet EPA/State standards.

Land Use

Our environmental land use staff of five Sanitarians and three Environmental Technicians conduct soil testing and plan reviews for new building lots served by onsite septic systems and/or wells. On existing properties served by septic systems we review residential and commercial building additions, lot line changes, the addition of accessory structures (sheds, decks, pools, and detached garages), and changes in use (residential to commercial, or an increase in the number of bedrooms). All reviews are conducted to ensure compliance with State of CT regulations 19-13-B100a and 19-13-B103. Septic installation plans for new septic systems or repairs are reviewed under 19-13-B103 and permitted and inspected by LLHD personnel. Requested exceptions to the CT Public Health Code are reviewed and referred to CT DPH when required. LLHD also conducts the site location review, permit approval, site inspection and water test review for private and public drinking water

wells, irrigation wells and geothermal wells. Certain septic systems and water supply permitting involve DPH or DEEP – our sanitarians work closely with both agencies to ensure compliance with all code requirements.

Communicable Disease Prevention

LLHD holds annual free flu vaccination clinics for all ages. We provide education to the public and organizations about infection prevention and control practices and investigate 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 illness. We also provide yearly educational opportunities for infection control personnel in long term care facilities and schools. We meet with Infection Preventionists from area Long Term Care facilities to provide education and guidance.

Preparedness Activities

LLHD works closely with municipal and regional partners to prepare for and respond to emergency situations. These activities include participation in Drive-Thru Clinics and Millstone exercises, working with local partners to develop Continuity of Operations and COVID plans. Lately, we have been working on Monkeypox Plans and updating the Ebola Plan.

LLHD is a regional leader in emergency preparedness; Director Stephen Mansfield currently represents the public health sector on the Regional Emergency Preparedness Planning Team (REPT). In addition, he is the preparedness lead and a board member of the Connecticut Association of Directors of Health and represents local health on the DPH COVID Subcommittee. Kris Magnussen is the Regional Lead and is updating various plans for the region.

Since COVID began, we have been busy with planning and providing vaccination clinics with support from our Medical Reserve Corps. During the height of COVID we had over 350 volunteers! Our volunteers were activated 154 times in the past year and provided over 2800 hours volunteers hours to LLHD.

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 available funding, while achieving measurable and desired changes in our population's overall health and resilience. LLHD works diligently to secure external funding to support these activities and supplement our municipal members' contributions. LLHD continues to support public health projects initiated by other agencies by serving on a variety of coalitions, providing community outreach, educational presentations and materials to schools, healthcare providers, businesses and the community-at-large.

Regional Asthma Management Program – Breathe Well-Respira Bien

Asthma is the most common chronic disease of childhood and a leading cause of preventable hospital admissions for both children and adults. Asthma rates in CT are among the highest in the nation; there are approximately 50 deaths from asthma each year in our state. LLHD has a long history of participating in programs to help reduce the burden of asthma. Although asthma cannot be cured, it can be managed. Understanding medications and their use can prevent emergency situations. Breathe Well is a free program co-sponsored by Lawrence and Memorial Hospital, designed to help children and adults with asthma to manage their asthma better. A trained asthma educator and public health environmental specialist review medications and provide an in-home environmental assessment of asthma triggers.

Health Services Block Grant

The Connecticut Department of Public Health offers Local Health Departments/Districts the opportunity to participate in the Preventive Health Services Block Grant program. The grant is awarded for a three-year period. Funding levels are determined and adjusted annually using a per-capita formula. Each contract year, DPH outlines the programmatic options to advance the Healthy People 2020 objective. LLHD is currently using these funds to:

- Implement a Live Well with Diabetes Self-Management Program for adults living with diabetes, pre-diabetes and/or their support person(s).
- Provide a Train-the-Trainer Cook Well with Diabetes Program – a four-week cooking program for adults with diabetes for senior and recreation centers interested in implementing the program.

Groton, East Lyme and Ledyard senior centers will now offer this program in cooperation with the Senior Resources Area Agency on Aging and UConn Extension Services. In addition, LLHD serves on the Bike Groton Board of Directors and the Complete Streets Working Group to promote bike/pedestrian opportunities and policy.

Immunization Action Program (IAP)

The IAP is a Connecticut Department of Public Health funded program aimed at reducing preventable and sometimes fatal diseases by increasing childhood immunization rates for the vaccines currently recommended by the Centers for Disease Control and Prevention (CDC). LLHD provides professional development for healthcare providers, conducts site visits to ensure proper vaccine storage and handling and promote quality improvement strategies among providers. LLHD reaches out to parents of children who have missed vaccine doses or need a vaccine provider, conducts community outreach and awareness campaigns, and enrolls families into CTWiZ. A SECT Immunization Partnership meets twice annually to guide program activities and assist in the promotion of childhood immunizations.

Overdose Action Team

The Overdose Action Team continues its coordinated efforts to address the overdose crisis by increasing no barrier access to care and services, saturating the community with naloxone and reducing stigma and discrimination against people living with substance use disorder. The team continues to adapt and innovate in response to new information and changing conditions and to expand partnerships in order to more fully support people's needs and improve community conditions that contribute to overdose. We are grateful for the support of our municipal partners in sharing the science-based information and messaging about overdose prevention,

both throughout the year and especially on Overdose Awareness Day when we traveled across our jurisdiction to promote awareness and understanding. The Overdose Action Team and its NLC CARES project serves as a model in Connecticut. LLHD's work in this area has been recognized at the national level as we served as a 'mentor' for County Health Departments in Wisconsin and Alabama under the National Association of City and County Health Officials Overdose and Equity Mentorship program; LLHD was a mentor alongside much larger departments (Columbus Public Health, the New York City Department of Mental Health, and Hygiene and the Seattle/King County Department of Health).

Community Health Assessment (CHA) and Improvement Plan (CHIP)

LLHD continues – in partnership with numerous partner agencies and community members, to monitor the health of our communities and take collective action to address prioritized health concerns through the Health Improvement Collaborative of Southeastern CT. The Health Improvement Collaborative is currently conducting a series of focus groups that will add to quantitative data already collected and inform our 2022 Community Health Assessment and Community Health Improvement Plan. While we examine the data to identify any new or emerging public health priorities, we continue work on this identified in the 2019 Community Health Improvement Plan: Food Justice; Access to Care; Black Health Across the Lifespan; Latinx Mental Health; the Overdose Crisis; and Racism as a Public Health Issue.

COVID-19

Schools

LLHD continues to help ensure that all our school systems are prepared to respond to cases of COVID among their students and faculty. We have met with numerous school officials to discuss scenarios and procedures associated with safely keeping students in school. Although recommended policies and procedures have changed significantly as the pandemic has progressed, we are confident that we have provided our school systems with the most up-to-date, comprehensive guidance available.

COVID Vaccinations

LLHD dedicated extensive resources to providing vaccinations to our residents during the initial stages of the vaccination campaign. As the demand for the vaccine lessened, we moved our efforts toward focusing on those populations with lower vaccination rates. Although the number of individuals that we vaccinated at each clinic was reduced dramatically, the logistics of this operation was complicated and labor intensive. LLHD continues to prepare for all mass dispensing activities that may be necessary in the future. We will continue to work with our many community partners to assure that everyone has equal access to the COVID vaccine.

COVID Funding

LLHD received a significant amount of COVID-related funding from our municipalities. In Connecticut, a large portion of federal funding associated with the pandemic was directed to municipalities. At LLHD, we are fortunate to have a group of municipalities that values our organization and the work we do. This funding was associated with the American Rescue Plan and Corona Virus Relief funding, and provided us with a significant income stream that allowed us to purchase much needed supplies, hire additional contact tracers, community health workers and other staff to assist with our COVID response.

COVID and the Social Determinants of Health

COVID has certainly emphasized the need for our work to include action and advocacy to address barriers to health in systems such as employment and income, education, transportation, and food access. In conjunction with our partners on the Health Improvement Collaborative, we have participated in numerous activities focused on the “social determinants of health” including food distributions, connecting people with rent/housing relief, reducing barriers to COVID testing and vaccinations, and helping community members access food and other resources while under isolation/quarantine. This work is enriched by the ongoing efforts of the Health Improvement Collaborative to broaden and deepen capacity in our region to address Racism as a Public Health Issue. The Collaborative is offering regular education to its members and works with community partners to advocate for action to address systemic racism.

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WATERFORD PUBLIC LIBRARY
Annual Report
July 2021– June 2022

Fiscal Year 2022 brought its share of challenges and successes. The library was pleased to start the new year by offering two grant-funded series of outdoor programs: our Thursday evening *Sunset Cinema* series of outdoor film screenings, funded by the Dominion Energy Foundation and our Friday evening *al fresco* concert series, funded by the Chelsea Groton Bank Foundation. Families were able to enjoy entertainment while remaining safely socially distanced in their cars or on the library's side lawn.

Also over the summer, volunteer Vanessa Bunnell revamped the library's pollinator garden in the front of the building with new plantings. We celebrated the revitalized garden with a small ceremony in October.

As COVID continued to be a factor, the library used some of our allocated \$17,367 CT State Library ARPA grant funds to purchase a large air purifier for the lower level meeting room in anticipation of the return of in-person programs. We also purchased a large supply of adult and juvenile-sized masks which were made available in our lobbies to any library visitor. We partnered with Ledge Light Health District to offer four vaccine clinics and served as the drive-through testing site for Waterford from September through December when the volume of cars increased dramatically due to arrival of the Omicron variant necessitating that the site move to the Crystal Mall parking lot.

Our ARPA grant also enabled us to purchase two solar charging benches for patrons to charge their devices while utilizing our free Wi-Fi at the front and rear entrances. Also as part of the ARPA grant, the library certified that we are CIPA-compliant. CIPA is the Child Internet Protection Act that screens harmful pornography from public computers in our building. This CIPA-compliance enabled us to use federal grant funds to purchase 6 Wi-Fi hotspots for circulation. These devices provide free internet access throughout the U.S. and Canada and can be borrowed for two weeks by anyone with a library card. The remainder of our ARPA funds were used to purchase a mobile service desk that we hope will eventually be used in our Teen area, and three laptop computers for in-library patron use.

Our mezzanine revitalization project also began last summer. The existing book collections were condensed freeing up 6 double-sided shelving units. With approval by the Board of Selectmen, these units were donated to the Public Library of New London. Two of the units had built-in electrical outlets. In June, Prime Electric completed the work to move the outlets to the floor.

In September, we reopened our meeting rooms to outside groups and began limited in-person adult programming. October saw the return of our Sunday service hours.

The library was awarded a number of programming grants over the year: \$3,000 from the Association of Rural & Small Libraries (ARSL) to fund our *Talk About Town: Waterford* Community Conversation series, \$4,700 from the New England chapter of ARSL to fund a circulating *Citizen Science* collection, \$3,305 from CT Humanities to fund the *Great Decisions* discussion and lecture series in partnership with the Southeast CT World Affairs Council, and from the American Library Association (ALA), a *Let's Talk About It: Women's Suffrage* book discussion grant that provided \$1,000 plus multiple copies of the five selected book titles. In April, Senator Richard Blumenthal visited the library to acknowledge this achievement. The library also received a \$10,000 American Rescue Plan: Humanities Grant for Libraries from the ALA in conjunction with the National Endowment for Humanities to fund a summer 2022 series of *All Are Welcome @WPL* youth programs celebrating diverse authors and artists in Connecticut.

There were many personnel changes over the past year. In August, we filled our two open PT Info./Ref. positions, with Melissa Behney accepting the adult role, and Rashmi Sharma, one of our pages, filling the children's position., bringing us up to a full staff. Unfortunately, in October, Christine Cachuela, a driving force for programming in our Children's Room resigned to accept a full-time position at another library. We also lost our evening custodian Cabrina Davis who left on medical leave. In November, our full-time Technical Assistant, Kristen MacLeod resigned. In January, two part-time evening custodians were hired, Chris Toledo (who resigned in April) and Lino Monteiro. In April, Ashlee Marshall joined us as our new full-time Info./Ref./Tech. Assistant, and, unfortunately, Jennifer Smith, our Head of Children's Services submitted her letter of resignation to accept the director position at the Ledyard Public Libraries. In May, our PT Tech I Graphics Assistant, Kathy Huestis, resigned after 15 years of service. We ended the year with a full team of four PT pages.

Our monthly e-newsletter, *Discover More*, has grown to 888 subscribers, up from 572 at the end of last year. Our Instagram audience has grown from 482 to 707 followers, and our Facebook page now has 2,504 followers, up from 1,719 at the end of last year.

It has been wonderful to see our patrons returning to the library and to be able to again offer in-person programs for all ages. The cornerstone of our operations remains the excellent customer service provided by our dedicated library staff. Thank you to each of them:

- Adult Services – Jill Adams, Amy Sindel, Diane Beaulieu, Melissa Behney, Jeri DeSantis, Janice Wilson, Anne Campbell and library pages, Sofia D'Agostino, Peter Colonis, Anika Garg, Jacquelyn Licare
- Children's Services – Rashmi Sharma, Ashlee Marshall, Megan Civitello

- Technical & Circulation Services – Laura Erickson, Judy Hentzman, Kathy James, Linda Sullivan, John Carta, Ed Kelmelis, Jen Merriman
- Buildings & Grounds – Mike Miceli, Lino Monteiro, Fred Conley
- Administrative and support - Gail Miller
- Special mention to Jennifer Smith who was a dynamic leader of our Children's and Teen services for the past five years.

The addenda update of the strategic plan and the department annual reports highlight new initiatives, programs and special events that took place this past year.

Thank you to the board for your ongoing support of the library.

Respectfully submitted,
Christine Johnson
Director

STRATEGIC PLAN

THE LIBRARY AS PLACE

The Waterford Public Library serves as the destination for people of all ages to find educational, informational, and recreational materials that will enrich their lives. The library provides a wide array of materials, programs, services, and professional assistance in a safe, clean, comfortable, attractive environment for public and staff.

FY'22 Projects/Initiatives:

- Library provided safe in-building services to the Waterford community by distributing free masks and installing an air purifier in the meeting room
- Offered circulating collection of six Wi-Fi hotspots to promote digital equity
- Expanded digital offering with resubscription to *Kanopy* film streaming service, addition of *Book Flix* digital collection for children ages 8-11, and Family Search genealogy database
- Began mezzanine improvement project to remove unused shelving and create more public study and reading spaces
- Completed the pollinator garden project
- Provided a wide variety of outdoor programs for all ages including
 - *Sunset Cinema* films funded by a Dominion Energy Foundation Grant
 - *Al Fresco* series of concerts funded by a Chelsea Groton Foundation Grant
 - Storytimes for babies, toddlers, and preschoolers
 - STEAM programs for elementary school children funded by the Waterford Rotary
 - *Storywalk* to celebrate *Library Sign-Up Card Month*
 - Storytime with alpacas
- Installed two outdoor solar charging benches funded by an American Rescue Plan Act grant administered by the CT State Library in partnership with the IMLS
- Return of indoor programs for adults
- Launched new *Binge Bag* collection of themed DVD sets with free popcorn included
- Hosted the *Welcoming Library* collection of picture books
- Virtual programming for all ages continues
- *Book-A-Tech*, one-on-one technical assistance; virtual assistance continues
- Weeded and replaced materials as needed for adult, teen, and children's collections

THE LIBRARY AS PEOPLE

People in Waterford consistently receive quality library service from well-trained, dedicated, knowledgeable, and customer-oriented staff.

FY'22 Staff training, professional development and engagement:

- Regular schedule of full staff and department-specific meetings
- Weekly 1:1 director/department head meetings

- Staff participated in training offered by American Library Association (ALA), Connecticut Library Association (CLA), Connecticut State Library (CSLIB), the Connecticut Library Consortium (CLC) and OCLC
- All staff now have access to the library's digital resources via a Staff Waterford Library card to enable them to be more familiar with the tools and to offer more assistance to patrons
- All staff provide recommended resource lists via display and our online *Staff Recommends* page
- Staff reviewed Town Sexual Harassment and Anti-violence policies
- Adult services department assistant represented the library at meetings of the CLC's Interlibrary Loan Roundtable
- Adult services department assistant and Director attended annual CLA Conference
- Director and head of technical and circulation services attended Town ASL training
- Director completed ALA's online community conversation facilitation training
- Director member of ALA, CLA and New England Library Association (NELA)
- Director serves as Communications & Membership Chair of ALA Library Services to Dementia & Alzheimer's (LSDA) Interest Group
- Director selected to participate in national *Citizen Redefined* training
- Director member of Waterford Rotary
- Director served on Town IT and Sustainable CT Committees
- Director serves as a member of the One Book, One Region Committee
- Youth services department head served on Youth and Family Services Advisory Board
- Youth services department head served as a member of Waterford RISE
- Youth services department head attended virtual American Library Association mid-winter conference

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'22 Initiatives/Collaborations:

- Successful 2021 Summer Reading Program for adult, children, and teens
- Reopened use of meeting rooms by community organizations
- Expanded reach of marketing via e-newsletter, Facebook and Instagram
- Established partnership with *The Day* for monthly *Library Notes* column in the Waterford Times
- Partnered with Waterford Youth & Family Service for weekly library visits by Camp DASH campers
- On-going coordination and outreach to Recreation & Parks, Senior Services, and Youth & Family Services
- On-going outreach to Waterford Public Schools and local daycares and preschools
- Created Waterford Teacher Card program

- Provided outreach at Waterford Farmer's Market
- Director provides regular updates to Town First Selectman
- Library supported efforts of Ledge Light Health District by providing access to COVID vaccines and testing
- Partnered with Waterford Historical Society for programming at *Art in Waterford* and ongoing adult programming at the library, including a December event at Blue Gene's Pub at the Eugene O'Neill Theater
- Partnered with Waterford RISE to present a celebration of African American poetry for Black History Month
- Participated in the eleventh annual statewide *Take Your Child to the Library Day*
- Partnered with Waterford Rotary in annual dictionary project
- Participated in kick-off event for the 20th annual *One Book, One Region* Community Read

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'22 Achievements:

- Successful annual fund drive
- Conducted on-going review of general and personnel policies and procedures to ensure operational efficacy and efficiency
- Grants/donations:
 - American Rescue Plan: Humanities Grant for Libraries for *All Are Welcome @WPL* humanities programming series for youth
 - New England Chapter of the Association of Rural & Small Libraries grant to establish circulating *Citizen Science* collection
 - American Library Association *Community Conversation* programming grant
 - American Library Association in partnership with the National Endowment for Humanities *Let's Talk About It: Women's Suffrage* book discussion series grant
 - CT Humanities grant for *Great Decisions: Global Topics for Local Discussion* series of discussions and lectures
 - Waterford Rotary Grant to support STEAM programming for youth
 - *Turn to the Wonderful* foundation grant to support library access
 - *Evelyn Carlson Widham Memorial Fund* funded books and periodicals on local history and genealogy programs.

ADULT SERVICES

Another year has swiftly passed us by and the Adult Services Department continues to assist our community with their reading, informational and technological needs.

The peaks and valleys of the last couple of years have become steadier at the Information Desk this past year. We're seeing more of our regular patrons and some newer faces. People are sitting and staying longer reading the newspaper, working on a puzzle, studying, attending a virtual meeting, or applying for a job. Reference calls have picked up, interlibrary loan requests come in, requests for "a good book" are asked, and people sit for a chat.

We kicked off the summer with our fifth annual adult summer reading program joining the 2021 national theme "Tails & Tales". Anything with a tail was celebrated along with telling some tall tales! Adult summer reading challenges have become expected for adult library users and we're happy to make it happen. Read 5 books and be eligible for a drawing. There were 65 reading challenge entries and a winner for a tote bag filled with great prizes! It was our third year of *Where in Waterford is . . . ?*, a Facebook activity for families where we hide a themed little statute (this year was a whale with a tail) throughout Waterford for eight weeks with a photograph and a clue. Facebook users guess where the whale is based on the clue and post the answer. Each first correct post wins a prize.

Our busy summer programming followed: we traveled the Canadian maritime provinces and learned how to write a mystery; we listened to tales of wit and wisdom by a wonderful storyteller and sat outdoors and listened to tales of an Arabian Princess; we painted a mermaid's tail for our Coffee & Canvas paint morning; and enjoyed an al fresco summer concert series on Friday evenings!

With June comes southeastern Connecticut's One Book, One Region read. The 2021 and 19th title selected was *Interior Chinatown* by Charles Yu. Southeastern CT libraries, bookstores, and Connecticut College all take part in collaborating on programming and assisting in promoting this regional read. It was a great success!

Grab & Go crafts have become a hit with our adult patrons. This past year we treated them to a holiday gnome, a yarn snowman, a pinecone bird feeder and a kusudama origami flower.

Come September our monthly groups started up again: our Write Night writer's group, the daytime book discussion and speculative fiction discussion groups all began their regular monthly sessions. Our movies series began and ran from September through June wrapping up with our annual spring Oscar series.

Throughout the year, we hosted a shred-it day with Liberty Bank and hosted a three-part series on retirement; we became fascinated by orchids, hummingbirds, aromatherapy and beating back seasonal allergies with herbs; the local chapter of the Alzheimer's Association discussed healthy living for your brain and body; we learned about DNA and podcasting; the why's and when's of car maintenance; dieting and chocolate truffles; made sweater pumpkins, visited London, the national parks, and learned about the history of Syrian and Lebanese migration; we walked the Black Heritage Trail in New London and had a virtual flutist performance on black women in jazz; we found a bust of Napoleon in New Jersey, we danced to Bolly-X, and planned how to live drama free. We made kombucha with Grounded Goodwife, tasted beer with Outer Light Brewing Co., and took a nature walk at Stenger Farm Park and then wrote about it in our journals. We hosted another Coffee & Canvas paint morning for Mother's Day and learned to write haiku. In the spring we offered a 6-part Scribl art workshop series and a hosted a 4-part legacy letter writing workshop series; we then talked about cryptocurrency. Several local authors gave us their time and presented talks on their subjects, including three local area history teachers. The Bent in the River Audubon Center in Southbury presented two wonderful virtual programs on snow birds and shore birds; and our genealogy workshops are always requested and well attended.

We have been very fortunate to have the Waterford Historical Society co-host several programs with us this past year including a talk on the Dimmock dairy farm, once located on the site of the O'Neill Theater, where we hosted the off-site event! We joined up once again for a talk on the granite industry of Waterford in May in addition to an event about the Amistad in New London to celebrate Juneteenth. Our municipal historian Robert Nye provided a talk on significant historical buildings in town which also was well attended.

Our board of trustee member Miriam Wagner brought back the seed library for the 2nd year. In addition to the seed library kicking off on Saturday morning April 2, Mim offered a short presentation in the meeting room with helpful hints and several handouts.

We miss seeing our Book-a-Tech computer guru in person Justin Barczak who has continued to serve the Waterford Library as a volunteer for the past three years. His classes continue to be virtual using Zoom and he has his regular fans!

A newly created collaborative programming group from eight southeastern Connecticut libraries meets virtually on a monthly basis in order to identify and shared the expense of unique, costly and mostly out-of-state speakers. The department head joins the group regularly. The demand for new and exciting virtual programs has affected us all. Not only are we sharing and promoting programs with each other but also, in this new creative process, we are exchanging ideas, coming to an agreement, and then hosting programs together on a quarterly basis that we could not have done alone. This has been an excellent collaboration.

We have provided virtual, in-person, as well as hybrid events (and made some recordings available, too!) throughout the year. Providing our patrons with the best possible options to view an event has been our goal. We may not have reached our goal 100% of the time, but we're doing our best, learning the technology and finding out what our patrons want.

Our March *Owls Among Us* program by Freedom First Wildlife Rehab had over 100 attendees, as did the *History of the Waterford Granite Industry* program offered in May in collaboration with the Waterford Historical Society. This past year we had 242 programs with 3,111 in attendance. This is a record!

Our library page status had peaks and valleys during 2021. Three new pages were hired in 2022 and as of June we have four library pages in total.

Adult Services is currently fully staffed with Melissa Behney, our new part-time reference assistant, being hired in the fall of 2021. Amy Sindel is our full-time department assistant and Diane Beaulieu, a part-time reference assistant. Everyone has worked together to cover changes in hours, duties and projects assigned. This team gives exceptional customer service and we're very proud to have them at the Waterford Public Library!

It's another year down, Summer Reading begins. The theme? Reading Beyond the Beaten Path. We're bringing it all outdoors and celebrating nature.

Jill Adams
Head, Adult Services Department

YOUTH SERVICES

Our programs and services continued to be affected by the ongoing COVID pandemic through most of fiscal year 2022. However, in spite of the restrictions, we were pleased to see families returning to the building to check-out books, sign up for summer reading and attend our COVID-safe program offerings. Our *Tales & Tails* summer reading program was popular with Waterford families. Our overall statistics were as follows:

Ages	Participants	Programs	Attendance
Children, ages 0-5	128	15	728
Children, ages 6-11	297	57	1,039
Teens, ages 12-18	26	4	103
Totals:	451	76	1870

Readers & listeners logged a total of 164,846 minutes of reading!

The library had a successful collaboration with Camp DASH. Campers visited the library each week for all 8 weeks of the camp. Each of the 3 locations was provided with a camp library card that enabled each camper to check-out one book each week.

On Thursday evenings, the library hosted *Sunset Cinema* film screenings projected on a large screen on the back of our building. Families were able to enjoy a fun family film while being socially distanced. Children also enjoyed a variety of *Grab & Go* craft kits. Every two weeks, a new craft is offered. Library staff record an accompanying “how-to” video that is available on the library’s Facebook page. One of our most popular July events was an alpaca storytime with Stone Bridge Farm.

In August, the library collaborated with the Waterford Historical Society to provide free historical children’s craft activities during both days of the *Art in Waterford* event on the Jordan Green. In September, to celebrate *Library Card Sign-Up Month*, we created a temporary *Storywalk* featuring the picture book, *A Big Surprise for Little Card* by Charise Harper. The story was mounted on lawn signs placed on the library’s side lawn adjacent to the duck pond and families were invited to read and stroll.

In the fall, the library launched a new Teacher Card program to enable any teacher working in a public or private school in Waterford to obtain a card to borrow materials and access online resources for in-classroom use. Jen Smith did outreach to the three elementary schools to promote this new service and highlight our digital BookFlix, TrueFlix, and TumbleBooks online collections for children. Also in September, Jen Smith and Library Director Chris Johnson, visited each of the elementary schools, in partnership with the Waterford Rotary, to deliver dictionaries to all third graders. The library included a dictionary scavenger hunt for students and invited them to return their completed hunt to the library for a free Waterford Public Library water bottle.

In September and October, the Waterford Rotary sponsored a series of outdoor STEAM programs for children ages 6-11. In October, the library hosted a fun outdoor pumpkin painting contest and an outdoor Halloween movie. Throughout the fall, the library offered a *Canvas Kids* creative art program celebrating the works of famous artists. The library received funding from CT Humanities to provide two series of virtual American Sign Language classes, one in the fall for 10-13 year olds, and the second set in the winter for teens, ages 12-18.

In January, the library launched a new online tool – early literacy calendars created by the Public Library Association. Each month a new list of suggested activities to promote reading readiness is available for download in both English & Spanish from the library’s website. On February 5th, we celebrated the 11th annual *Take Your Child to the Library Day* with an indoor *Storywalk* featuring the picture book *Thank You, Omu!* by Oge Mora. Children were then invited to add their own paper ingredients to our community soup poster.

From January through March, the library hosted *The Welcoming Library*, a collection of 30 picture books celebrating diversity and new Americans. This set is available on loan from the CT State Library. Outdoor storytimes returned in April. Local celebrity K-9 Officer Hodges and his human handler, Officer Eric Fredericks visited the library in May.

In June, Kim Lehet, who retired from the library in December of 2020, returned to provide a very popular series of bi-weekly family storytimes on Mondays and Thursdays on the side lawn. Our 2022 *Read Beyond the Beaten Path* summer reading program for all ages launched on June 18. On June 22, the library hosted Newbery medal winning author, Jerry Craft, at Waterford High School. This event was funded with an American Rescue Plan Humanities Grant for Libraries.

Youth Services experienced a number of personnel changes throughout the year. In August, Library Page Rashmi Sharma filled one of our PT Information/Reference Assistant positions. In October, Christine Cachuela, our other PT Info./Ref. Assistant resigned. This has been an ongoing issue for the library where we lose qualified and trained staff who leave us for a full-time position at another library. Because of this, we combined one half of the open FT Library Tech Assistant with the open Info./Ref. position to create a full-time Info./Ref./Tech. Assistant for Youth Services. Ashlee Marshall joined us in the new role in April. Also in April, Jennifer Smith, our Department Head of Children’s Services gave her notice after five years of service to the community. She left the library in May to assume the role as Director of the Ledyard Public Library. We wish Jen well in her new role, she will be missed. In June, Jenna Bivona accepted the position of Head of Youth Services and will be starting on August 15.

Christine Johnson
Library Director

TECHNICAL & CIRCULATION SERVICES

As the challenges of the pandemic continue, library staff has persevered with our continuing commitment to provide more and better access to our collections. Paper shortages and shipping delays affected libraries as much they affected other industries, so we worked to source materials from alternative vendors when possible. When we were forced to accept the shipping delays as circumstances outside of our control, we pivoted to provide alternative formats and worked to eliminate barriers to access.

The lack of internet access is one of the biggest barriers. Thanks to a grant from the Institute of Museum and Library Services under the provisions of the American Rescue Plan Act, administered by the Connecticut State Library, six wireless hotpots were purchased for circulation. They are regularly in use, attesting to the community's need. In order to facilitate access to our popular Playaways, auxiliary audio cables have been added to the collection; customers no longer need to purchase their own in order to listen in the car.

Several new collections have been added. Once more as movies began returning to the theaters, the popular Red Hot DVD collection was reinstated. Additionally, Kanopy, a streaming video service, was renewed. The department supported Youth Services by cataloging and processing over forty new Playaway Launchpads, tablets dedicated to providing STEM and early literacy content for children. The videogame collection was supplemented with Nintendo Switch titles, which have become exceptionally popular.

Our goal always is to evaluate and act to provide greater access to the library and its collections. To that end, Waterford educators now have an opportunity to register for library cards regardless of their place of residence and separate from their personal cards. This enables teachers to bring the library's collections to the classroom in order to better support the curriculum and the needs of Waterford students.

We cannot forget the library's catalog as one of our customers' primary access points. The library follows the decisions made by the Policy and Standards Division of the Library of Congress. When the Library of Congress updated subject headings (LCSH) related to race and citizenship status, our catalog's headings were changed to meet professional standards and to use more respectful terminology. Waterford was one of the few libraries in the area to do so.

Increased access can unfortunately mean increased security risks. To that end, we initiated a system-wide web services upgrade. The online public catalogs were configured to logout and redirect to the homepage after three minutes of inactivity; this better protects customers' privacy when using a public computer.

During this challenging year, technical assistant Kristen MacLeod resigned her position. The ongoing absence of a technical assistant has had a measurable impact on the department. Grateful thanks go to all the staff who have assisted the department during the interim.

Laura Erickson
Head, Technical & Circulation Services Department

FY2022 STATISTICS

	FY2022	FY2021	% CHANGE
CIRCULATION			
ADULT	96,865	90,994	6%
CHILDREN	47,227	41,701	13%
TEEN	3,384	3,752	-10%
TOTAL	147,476	136,447	8%
ADULT			
BOOKS	57,946	55,789	4%
MAGAZINES	1,708	1,555	10%
VIDEOS	10,573	11,141	-5%
BOOKS-on-CD	2,211	2,215	0%
PLAYAWAY	962	898	7%
MUSIC CDs	1,360	1,344	1%
MUSEUM PASSES	133	43	209%
DOWNLOADS	21,463	17,706	21%
GAMES/LAUNCHPADS	440	303	45%
EQUIPMENT/HOTSPOTS	69	N/A	N/A
TOTAL	96,865	90,994	6%
CHILDREN			
BOOKS	43,806	38,740	13%
MAGAZINES	98	106	-8%
VIDEOS	2,326	2,004	16%
AUDIOBOOKS	675	545	24%
MUSIC CDs	322	306	5%
TOTAL	47,227	41,701	13%
TEEN			
BOOKS	3,384	3,752	-10%
DOWNLOADS (ADULT CIRC.)			
E-BOOKS	10,748	9,970	8%
E-AUDIOBOOKS	8,248	6,247	32%
E-MAGAZINES	1,321	659	100%
E-VIDEOS	1,105	804	37%
E-MUSIC	41	26	58%
TOTAL	21,463	17,706	21%
CHECK-INS	113,732	105,229	8%
WEBSITE HITS	61,830	63,434	-3%

ONLINE SEARCHES	3,068	1,208	154%
ADULT QUESTIONS	15,210	14,203	7%
CHILDREN'S QUESTIONS	2,925	3,592	-19%
CIRCULATION DESK QUESTIONS	9,464	6,692	41%
WIFI LOGINS	19,723	10,560	87%
COMPUTER USE			
ADULT	5,190	4,000	30%
CHILDREN	1,011	89	1036%

INTERLIBRARY LOAN			
TO WATERFORD			
GPL, MN, BILL	4,933	6,947	-29%
OTHER LIBRARIES	758	569	33%
TOTAL	5,691	7,516	-24%
FROM WATERFORD			
GPL, MN, BILL	3,722	5,058	-26%
OTHER LIBRARIES	574	336	71%
TOTAL	4,296	5,394	-20%
CUSTOMER DOOR COUNT	82,368	57,204	44%
borrowIT (C-Card) CIRCULATION	37,047	33,243	11%
PROGRAMS			
ADULT			
SESSIONS	239	134	78%
ATTENDANCE	3,106	1,538	102%
CHILDREN			
SESSIONS	207	148	40%
ATTENDANCE	8,410	4,062	107%
TEEN			
SESSIONS	26	22	18%
ATTENDANCE	298	224	33%
GRAB & GO (curbside pickup appointments)	19	2,190	-99%
LIBRARY CARD REGISTRATION	1,077	724	49%
COMMUNITY USE OF MEETING ROOMS	306	0	n/a

FY 2022		JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL
Adult		7,366	7,318	6,399	6,052	5,857	5,840	6,478	5,832	6,381	5,940	5,650	6,289	75,402
Children		5,630	4,858	3,301	3,063	3,739	2,904	3,604	3,778	4,456	3,774	3,353	4,767	47,227
Teen		512	434	274	239	224	238	238	186	254	250	188	347	3,384
TOTAL PHYSICAL CIRCULATION		13,508	12,610	9,974	9,354	9,820	8,982	10,320	9,796	11,091	9,964	9,191	11,403	126,013
Downloadables		1,598	1,672	1,691	1,759	1,623	1,637	2,189	1,737	1,979	1,892	1,821	1,865	21,463
TOTAL CIRCULATION		15,106	14,282	11,665	11,113	11,443	10,619	12,509	11,533	13,070	11,856	11,012	13,268	147,476
Adult														
	Books													
	Red Hots	579	580	464	448	432	347	375	322	367	397	414	463	5,188
	New Books	1,998	1,880	1,675	1,612	1,511	1,517	1,677	1,550	1,615	1,502	1,509	1,697	19,743
	Others	3,197	3,222	2,778	2,547	2,406	2,460	2,967	2,620	2,860	2,605	2,519	2,834	33,015
	Videos													
	DVDs	1,014	1,046	833	779	904	902	840	726	808	754	557	569	9,732
	Red Hot DVDs	0	0	0	88	83	70	97	104	120	100	94	85	841
	Games	40	24	24	38	30	33	30	32	37	35	44	57	424
	Launchpads	3	3	0	0	3	1	1	1	1	0	2	1	16
	Magazines	160	169	204	139	125	116	119	131	132	115	133	165	1,708
	Audiobooks	287	294	322	282	239	225	238	225	254	280	250	277	3,173
	Music CDs	72	89	85	100	117	149	126	102	170	132	107	111	1,360
	Museum Passes	16	11	12	17	7	13	3	8	9	12	7	18	133
	Equipment	0	0	2	2	0	2	0	2	0	1	3	2	14
	Hotspots	0	0	0	0	0	5	5	9	8	7	11	10	55
	TOTAL	7,366	7,318	6,399	6052	5,857	5,840	6,478	5,832	6,381	5,940	5,650	6,289	75,402
Children														
	Books	4,651	3,946	2,618	2,391	2,975	2,289	2,862	2,999	3,516	2,954	2,575	3,893	37,669
	New books	653	587	445	403	479	366	496	535	631	501	510	531	6,137
	Videos	231	240	180	179	184	165	146	154	205	231	178	233	2,326
	Audiobooks	55	53	39	64	62	58	73	57	48	54	45	67	675
	Magazines	16	9	9	4	13	1	4	8	9	3	9	13	98
	Music CDs	24	23	10	22	26	25	23	25	47	31	36	30	322
	TOTAL	5,630	4,858	3,301	3,063	3,739	2,904	3,604	3,778	4,456	3,774	3,353	4,767	47,227
Teen														
	TOTAL	512	434	274	239	224	238	238	186	254	250	188	347	3,384

FY 2022			JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL
Downloadables															
		E-Books	851	895	888	912	774	783	1,183	820	980	968	862	832	10,748
		E-Audiobooks	566	573	594	666	656	621	742	696	778	750	763	843	8,248
		E-Magazines	111	125	117	106	103	116	137	101	118	87	99	101	1,321
		E-Music	5	6	3	0	5	2	2	2	1	5	2	8	41
		E-Videos	65	73	89	75	85	115	125	118	102	82	95	81	1,105
		TOTAL	1,598	1,672	1,691	1,759	1,623	1,637	2,189	1,737	1,979	1,892	1,821	1,865	21,463
CHECK-INS			12,513	11,619	9,475	8,750	8,728	8,168	8,665	9,034	9,912	9,101	8,758	9,009	113,732
ONLINE SEARCHES			188	475	252	317	153	154	332	204	327	146	306	214	3,068
WEBSITE HITS			5,684	5,324	4,957	4,935	4,732	4,530	5,356	5,217	5,409	5,121	4,831	5,734	61,830
COMPUTER USE															
		Adult	522	548	458	455	478	455	420	425	539	47	433	410	5,190
		Children	115	70	34	67	114	69	51	80	105	71	93	142	1,011
WI-FI USAGE															
		Log-ins	1,288	1,550	1,314	1,821	1,377	1,512	1,537	1,478	1,756	1,768	2,379	1,943	19,723
INTERLIBRARY LOAN															
	To Waterford from														
		GTN,MN,BILL	481	480	456	387	323	394	440	389	398	375	380	430	4,933
		Other libraries	37	55	83	71	68	54	70	71	76	70	65	38	758
	From Waterford to														
		GTN,MN,BILL	342	397	287	338	278	270	341	320	266	302	268	313	3,722
		Other libraries	45	59	41	47	55	48	59	41	65	36	38	40	574
CUSTOMER DOOR COUNT			7,542	7,309	6,485	6,348	6,695	6,528	5,790	6,437	8,002	7,403	6,562	7,267	82,368
Borrowlt circulation			3,339	3,434	2,946	2,671	2,977	2,748	3,050	3,172	3,500	3,348	2,694	3,168	37,047
PROGRAMS															
	Adult														
		Sessions	13	19	18	18	19	13	12	16	27	26	34	24	239
		Attendance	175	184	243	221	176	147	82	254	426	452	418	328	3,106

FY 2022			JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL
		Views	0	0	0	32	0	0	0	80	0	0	0	0	112
	Children														
		Sessions	46	31	16	27	13	7	9	10	10	13	8	17	207
		Attendance	1,417	1,574	737	872	428	369	360	401	416	742	383	711	8,410
		Views	454	258	313	666	202	193	518	266	485	383	276	104	4,118
	Teen														
		Sessions	2	3	1	0	1	2	1	2	4	5	3	2	26
		Attendance	35	58	6	0	23	23	6	16	28	83	5	15	298
		Views	47	98	0	0	0	58	98	12	0	0	0	0	313
OUTSIDE USE OF MEETING ROOMS															
	Sessions		0	0	15	27	30	36	34	38	48	32	26	20	306
GRAB & GO			1	1	0	1	1	2	7	1	2	1	2	0	19

Collection Fiscal 2022

Item type	Adult	Juvenile	Teen	
Books	43,075	22,181	2,393	
Red Hots	195			
New Books	1,420	594	96	
DVDs	3,636	712		
Red Hot DVDs	45			
Playaway Views		47		
Games	191			
Launchpads	20	36		
Magazines	594	126	1	
Audio Books	2,034	262		
Playaways	624	164	122	
Music CDs	1,510	179		
Passes, Equip, Hotspc	45			
Puzzles			25	
Total	53,389	24,301	2,637	80,327

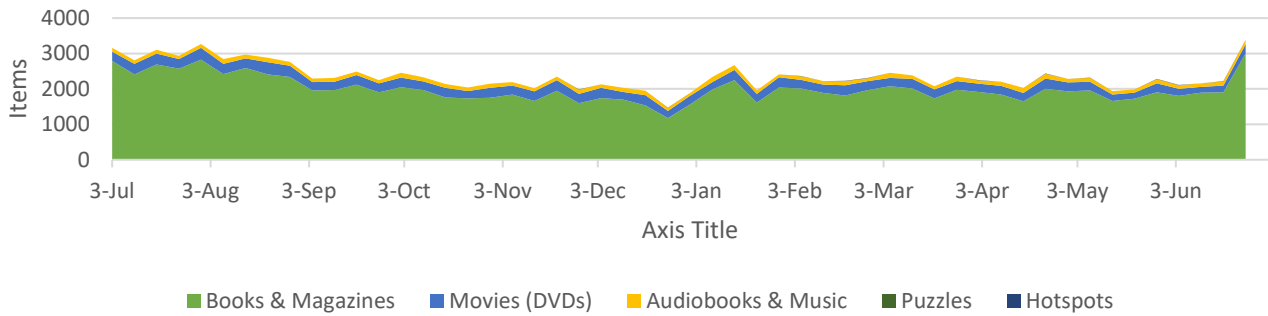
TOTAL COLLECTION

Adult	53,389
Children	24,301
Teen	2,637
TOTAL	80,327

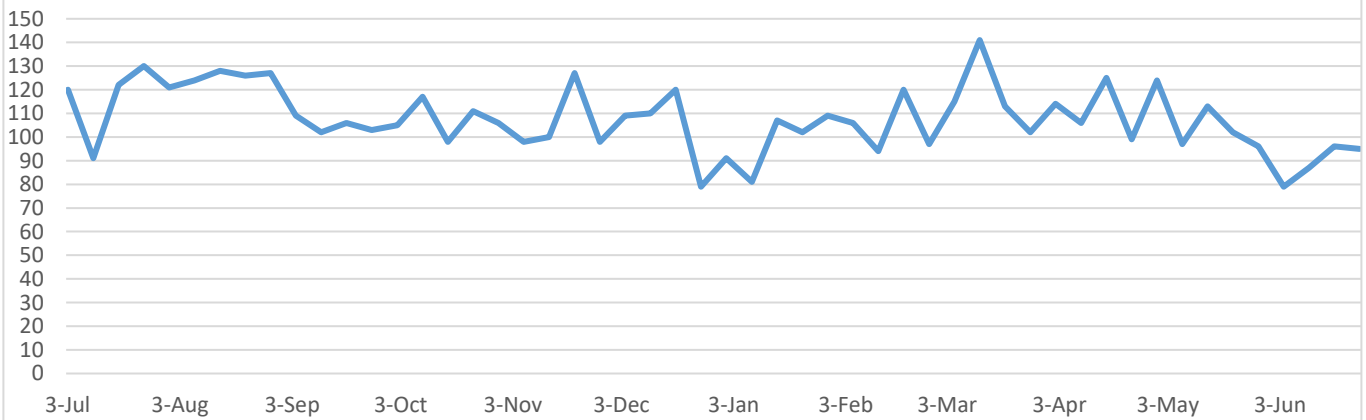
	ADULT	JUVENILE	TEEN	
Print	45,284	22,901	2,490	
Media	8,105	1,400	122	
Puzzles	0	0	25	
Total	53,389	24,301	2,637	80,327

PATRON USAGE STATISTICAL CHARTS

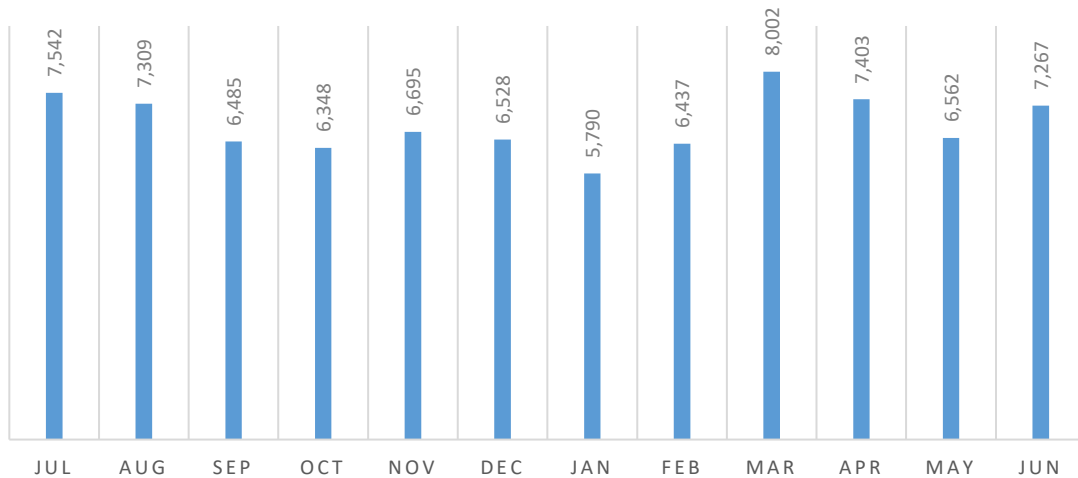
Circulation Trends FY2022



Adult Computer Use FY2022



DOOR COUNTS FY2022 ANNUAL TOTAL = 82,368



Audience

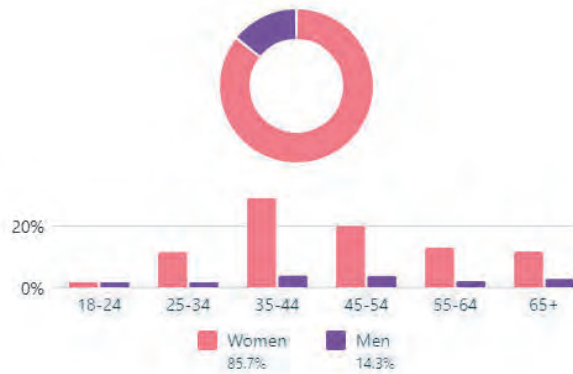
Current audience

Potential audience

Facebook Page likes ⓘ

1,719

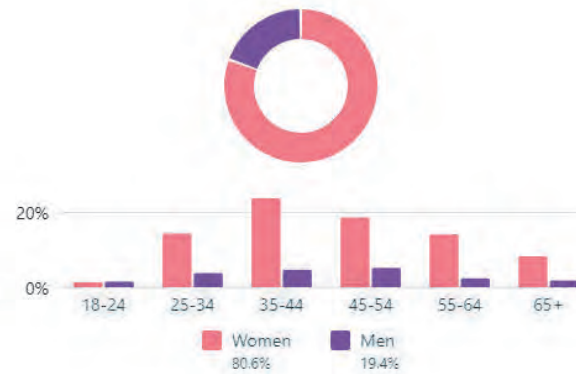
Age & gender ⓘ



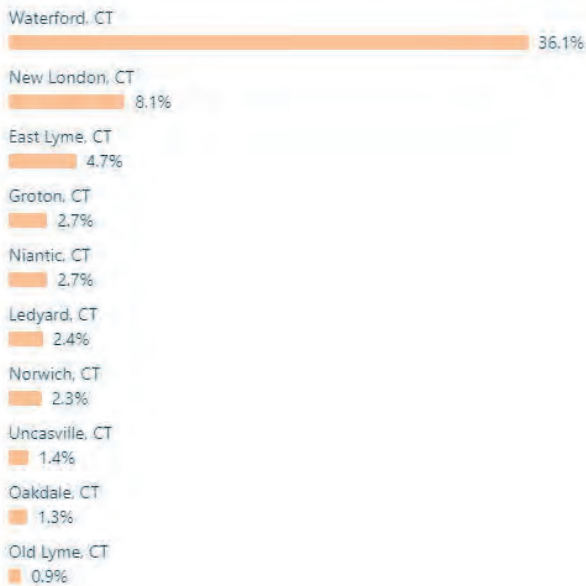
Instagram followers ⓘ

707

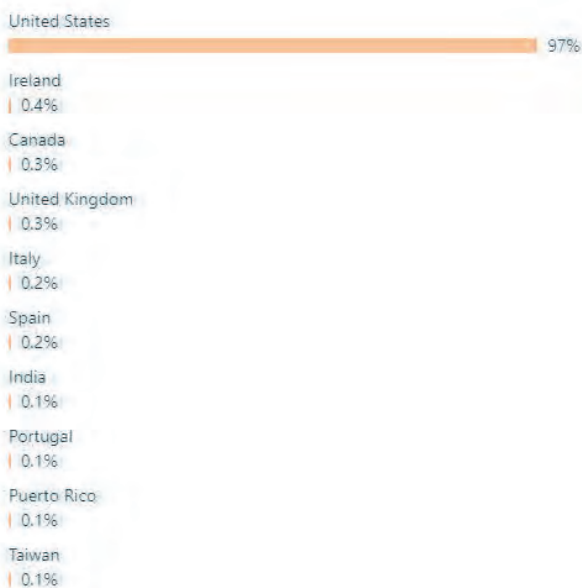
Age & gender ⓘ



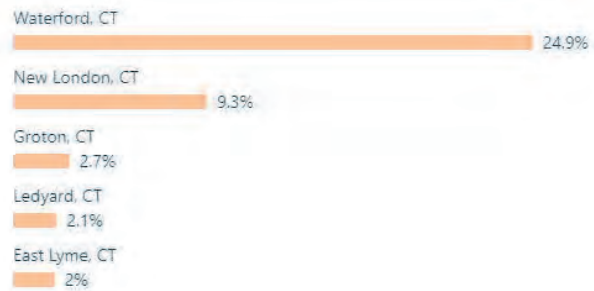
Top cities



Top countries



Top cities



Top countries



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**Town of Waterford
Public Health and Wellness
Report FY 2022**

The VNA of Southeastern CT has served the town of Waterford since July 1, 1996. This is a continuation of the service provided by the Waterford Public Health Nursing Service. In September, 2016, the L&M Healthcare system affiliated with Yale New Haven Health bringing the VNA into the family as the first licensed home healthcare agency.

Wellness Activities

Program	# of Patients
Indigent Care	14 – 89 visits
2-Blood Pressure Clinics AHEPA	93
5-Senior Center Clinics	228
1- CVS Waterford- Discontinued	12
1- Stop and Shop- Discontinued	9
TOTAL	356

We needed to stop two blood pressure clinics due to lack of participation but activity continues to rise in the AHEPAS and Senior Center Clinics since the pandemic. We serviced 110 more patients in FY22 than in FY 21.

Home Healthcare Program

Visits by:	# of visits
Nurses	4116
Physical Therapists	2738
Speech Therapists	965
Occupational Therapists	165
Medical Social Worker	50
Home Health Aide	455
Total	8489

Visit volume continues to be low as a result of a national nursing shortage. We have suffered with staffing but this is resolving slowly. We had a decrease of approximately 400 visits from FY 21. Residents who wish to have more information about Home Healthcare services may call the agency at 860-444-1111. When you are in your doctor's office or hospital it is necessary for you to ask for our agency by name, Visiting Nurse Association of Southeastern CT.

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ANNUAL REPORT PLANNING AND ZONING COMMISSION FISCAL YEAR 2021/2022

I. GENERAL OVERVIEW

The Waterford Planning and Zoning Commission serves the Town in three major ways. First, the Commission drafts and evaluates zoning and subdivision regulations that enable development in Waterford. Second, the Commission evaluates applications for new projects and oversees violations of the regulations. Third, the Commission develops long-range land use policy for Waterford and is responsible for making sure new development and regulations are consistent with the Waterford Plan of Preservation, Conservation, and Development. A long range Land Use Policy that the Commission undertook was the adoption on May 10, 2022 of an Affordable Housing Plan as required by State Statute Section 8-30j and Public Act 22-74.

Many of the services provided in the Planning and Development Office are funded through the Planning and Zoning Commission. The Commission provides staff for all land use and economic development services in Waterford. The Planning staff provide expertise and assistance to the Board of Selectmen, RTM, and other agencies in Waterford and beyond concerning land use and economic development opportunities in Waterford.

During Fiscal Year 2021/2022 the Commission held 20 regular meetings and 2 special meeting to consider 22 applications. In early 2020, the Commission shifted to virtual meetings in response to the COVID-19 pandemic. Both the Commission and the Planning Department worked quickly to keep the development approval process moving without significant interruption, and with the goal of enabling continued investment in Waterford.

Total fees received from miscellaneous fees and applications of the three land use commissions was \$52,454.64. This amount includes \$35,047.28 for Zoning Compliance Permits.

II. DEVELOPMENT ACTIVITY

Residential Development

The Planning and Zoning Commission evaluates applications to subdivide land based on the standards in the Waterford Subdivision Regulations. This year, one residential subdivision was approved, which created two lots for single family homes on Shore Road.

ZONING COMPLIANCE PERMITS

Zoning Compliance permits are required in conjunction with building permits where certain exterior work or changes in use or occupancy of a building or site are proposed. Zoning Compliance permits are also used to permit by-right activities in the Zoning Regulations, such as Home Occupations. These permits are issued by the Zoning Official. Although the Commission

does not review these permits directly, the Commission does control the regulations that govern how the permits can be issued. The Planning Department staff use feedback received from the Zoning Official about these permits to identify areas of the Zoning Regulations that can or should be improved. Staff then brings these recommendations to the Planning and Zoning Commission to consider. Zoning Compliance permits represent the largest volume of formal reviews performed under the umbrella of the Planning and Zoning Commission.

In Fiscal Year 2021/2022, the Department completed 275 Zoning Compliance reviews. 233 of these reviews were associated with building permits. 42 of the reviews were strictly for zoning-related inquiries and compliance reviews for site work associated with Commission-approved projects. The time required to review zoning compliance matters varies greatly. Reviewing setback compliance for a small shed may take 30 minutes, while a compliance letter concerning the historic use of a property and the regulatory status governing redevelopment can take many hours. The Planning Department collects fees for Zoning reviews.

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

Commercial Development

All commercial properties are required to apply for approvals from the Planning and Zoning Commission before they are developed. The Commission relies on the Waterford Zoning Regulations and technical guidance from the Planning Department and other Town and regional agencies to evaluate applications. This year, the Commission approved 8 commercial developments.

990-994 Hartford Turnpike – Non Residential Subdivision
994 Hartford Turnpike – Safe Futures Site Plan Approval
908 Hartford Turnpike – Multi-Family Site Plan Approval
384 & 394 Willetts Avenue Extension – Site Plan Approval Community Building
384 & 394 Willetts Avenue Extension – Multi-Family Site Plan Approval Phase 2
969 Hartford Turnpike – Multi-Family Site Plan Approval
377 Mago Point Way – Site Plan Approval
934 & 940 Hartford Turnpike – Site Plan & Special Permit Approval

Municipal Projects

Significant improvements to Town facilities require Planning and Zoning Commission review. These reviews are known as 8-24's, which is a reference to CT General Statutes Chapter 124 §8-24 "Municipal Improvements." When a Town project is proposed, the Commission evaluates its consistency with the Plan of Preservation, Conservation, and Development and the Town's land use regulations. The Commission's review is one of the factors the Town considers when acquiring property or interests such as conservation easements, or when funding major improvements to Town property. This year the Commission approved 3 "8-24" applications.

861 Vauxhall Street Ext. – Communication Antenna
Town Center Project/Civic Triangle Park
Oil Mill Rd & Gurley Road Water /Sewer Main Extension

III. ZONE CHANGES AND REGULATION AMENDMENTS

The Zoning Regulations are a critical and controlling factor in the way people develop property in Waterford. Waterford's Zoning Regulations were first adopted in 1954. Over the years, changes in Town priorities for development, conservation opportunities, and evolving legal requirements have led to regulation amendments. One of the Planning and Zoning Commission's

fundamental responsibilities is the legislative role of writing and enforcing the Zoning Regulations. In recent years, the Commission has sought to clarify, simplify, and improve sections of the Zoning Regulations. Regulation amendments can be initiated by the Commission or by an applicant. Regardless of how a regulation amendment is first conceived, the Commission reviews how the proposal may affect all properties and uses the proposal relates to throughout Town. The Commission uses research from staff, public comments, and the Plan of Preservation, Conservation, and Development to guide decisions.

Regulation Amendments:

Sections 3.22

- & 11.2.11 Recreational Camping Vehicles
- Section 3.40 Cannabis Moratorium
- Section 3.44 Temporary Outdoor Dining
- Section 18 Multi – Family Dwelling Standards
- Section 20 Parking
- Section 22 Topographic Data Requirements for Site Plans
- Section 30.2 Planned Design District 2

Zone District Changes:

48 Great Neck Road – Planned Design District 2

IV. CONSTRUCTION IN THE COASTAL BOUNDARY

There were no Coastal Area management applications submitted for review for the Fiscal Year 2021/2022.

V. ENFORCEMENT

The Zoning Enforcement Officer investigates complaints related to violations of the Waterford Zoning Regulations. When a complaint is received, the Officer performs site visits and property research to ascertain whether there is a violation. In Fiscal Year 2021/2022, the Zoning Enforcement Officer has received 126 telephone calls where a zoning violation was alleged. Although all complaints are thoroughly investigated, not all complaints qualify as violations. In FY 2021/2022, 27 complaints rose to the level of violations. Of those, 9 were resolved, and 18 remain open and under continued enforcement activity at the end of the fiscal year.

MEMBERS	STAFF
Gregory Massad – Chairman Timothy Bleasdale Karen Barnett Ken Petrini Victor Ebersole, Jr Joseph DiBuono, Alternate Bert Chenard, Alternate	Abby Y. Piersall, AICP, Planning Director Mark Wujtecwicz, Planner Maureen FitzGerald, Environmental Planner Jill Stevens, CFM, Zoning Official Katrina Kotfer, Secretary I

Respectfully submitted,

Planning and Zoning Commission

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TOWN OF WATERFORD CONNECTICUT POLICE DEPARTMENT



ANNUAL REPORT FISCAL YEAR 2021/2022

**“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 ANNUAL REPORT FY 2021/2022



Waterford officers volunteering in a basketball game at the Waterford Country School

INTRODUCTION

The Waterford Police Department is a 49-member community oriented police agency with many of the current Waterford Police Officers living and paying taxes in the Town of Waterford. The department provides exceptional service to the town and works closely with other town departments to keep our community safe and engage residents in various outreach efforts.

During Fiscal Year 2021/2022, under the guidance and direction of the Board of Police Commissioners, Chief Marc Balestracci and Chief Brett Mahoney (retired October 29, 2021), the Waterford Police Department continued to fulfill its motto, *"In the Community Interest."*



BOARD OF POLICE COMMISSIONERS



The Board of Police Commissioners is comprised of members (L to R) Christopher Gamble, James Dimmock, Mark Gelinas, Thomas “Tony” Sheridan and First Selectman Robert Brule.

The Waterford Police Commission is a civilian oversight board, empowered under Connecticut state statutes and Town of Waterford, Connecticut ordinances. Connecticut state statute 7-276 details the authority of the Police Commission, but the members are appointed by the town's Representative Town Meeting and comprise of two members from each of the Democrat and Republican Town Committees, as well as the Town’s First Selectperson.

The members of the Police Commission are all volunteers, with the exception of the First Selectperson, and make the final decisions regarding hiring, promotions, demotions and certain civilian complaints.



Chief Marc Balestracci

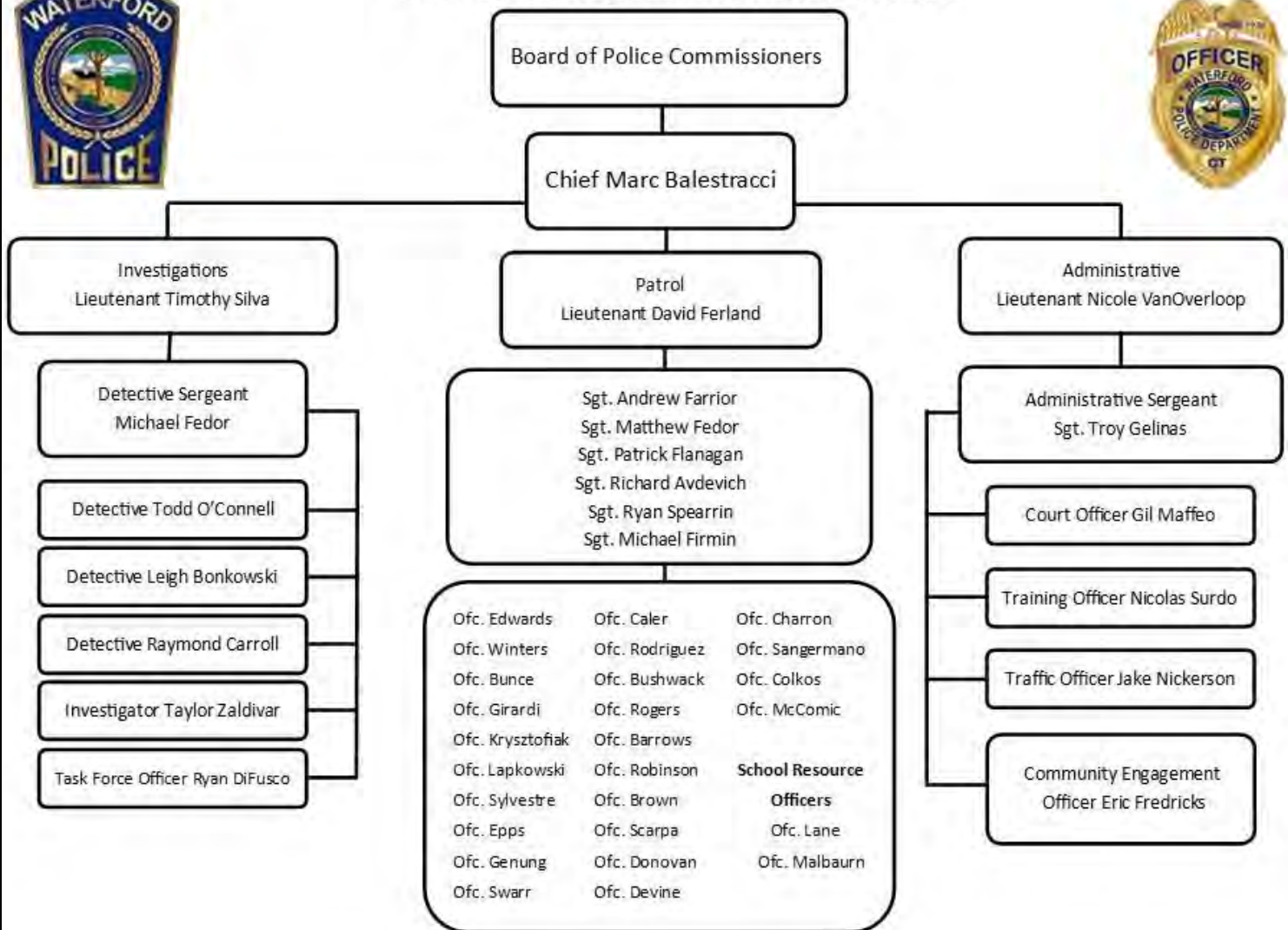
Chief Marc Balestracci meets every Monday morning with the administrative team of the Waterford Police Department to review the state of the department’s budget, request updates from department managers and to assign and update tasks as appropriate.

The administrative team consists of Investigative Services Lieutenant Timothy Silva, Patrol Services Lieutenant David Ferland, Administrative Services Lieutenant Nicole VanOverloop, Administrative Sergeant Troy Gelinas, Training Officer Nicolas Surdo, Office Coordinator Diane Driscoll and a representative from the IT department.

Staff meetings are held quarterly with all Lieutenants, Sergeants and assigned personnel to discuss department needs, personnel and equipment, morale considerations, training issues, budget parameters, scheduling, building and vehicle issues and assignments.



Waterford Police Department Personnel & Structure



The department also consists of five (5) full-time clerical employees, seventeen (17) part-time Community Service Officers and one (1) full-time custodian.



2021/2022 Fiscal Year Prominent Events

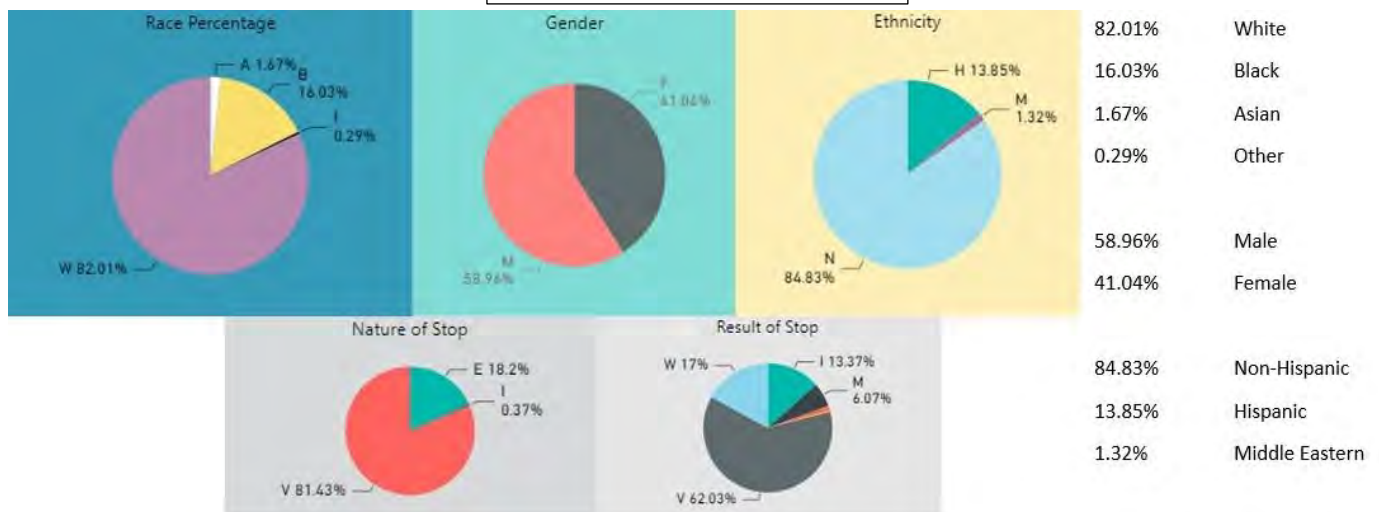
- Officers Sangermano and Colkos graduated the state Police Academy in July of 2021
- Investigator Raymond Carroll was promoted to the rank of Detective in July of 2021
- The department participated in a Tip-A-Cop event at Langley's restaurant, to benefit the Connecticut Special Olympics in September of 2021
- Officers Patrick Epps and Zachary Caler were recognized by MADD in a September 2021 ceremony for their efforts in combatting impaired driving
- Sgt. Patrick Flanagan and Officer Peter Barrows were awarded the Chiefs of Police - Valor Award in September of 2021 for their efforts to rescue residents from a house fire
- Officer Thomas Viens III retired from the department in September of 2021, after serving for 25 years
- The department supported Breast Cancer Awareness month in October of 2021, by wearing and selling pink WPD patches (raised/donated \$1,540)
- Chief Brett Mahoney retired in October of 2021, after 26 years of service with the town
- Lieutenant Marc Balestracci was named Interim Chief in October of 2021, then became the department's permanent Chief of Police in February of 2022
- In November of 2021, the department identified and arrested (Dec) a subject responsible for numerous vandalism complaints to vehicles parked in several residential neighborhoods in the overnight hours
- In November of 2021, the department held another PATH recruitment program (Police Application To Hire). A program created by our agency to attract and prepare those trying to become police officers
- The department assisted in the planning & management of several Covid-19 testing and vaccination events
- In January of 2022, Officer Patrick Epps was named Officer of the Year for 2021
- In January of 2022, Officer Kyle McComic was sworn in and began attending the state Police Academy
- In January of 2022, the department made an arrest as a result of a suspicious person complaint, which resulted in charges for Voyeurism and Criminal Trespass in the Gallup Lane neighborhood
- The department began a Comfort Dog program in January of 2022. K9 Hodges was paired with Community Engagement Officer Eric Fredricks
- In February of 2022, Officer Taylor Zaldivar was assigned to the Investigative Services Division as an Investigator (3 year assignment)
- In March of 2022, a traffic stop resulted in an arrest for DUI, possession of Cocaine, Marijuana, PCP, MDMA, high capacity magazines a 9mm handgun and cash
- In March of 2022, the department hired Diane Driscoll as the department's Office Coordinator
- The department supported Autism Awareness month in April of 2022, by wearing and selling Autism puzzle piece WPD patches (raised/donated \$1,411)
- In April of 2022, a motor vehicle stop for a minor violation resulted in the seizure of 520 bags of Fentanyl
- In May of 2022, Sgt. David Ferland was promoted to the rank of Lieutenant and Officer Michael Firmin was promoted to the rank of Sergeant.
- The department responded to a bank robbery complaint in June of 2022, resulting in the arrest of the suspect in August of 2022



**WATERFORD POLICE TYPES OF CALLS, USE OF FORCE*,
AND CAR STOP DATA FISCAL YEAR 2021/2022**

Category	Number	Monthly Average
Arrests	990	82.5
Calls For Service	26,910	2,242
Case Numbers	2,326	193
Motor Vehicle Stops	4,846	403
EDP/Welfare Checks	412	34
Larceny/Shoplifting	303	25
Domestic Violence	139	11
Assault	22	1.8
Drug Overdose	10	0.8
Impaired Driving	82	6.8
Missing Person	101	8.4
School Checks	745	62
Motor Vehicle Crashes	762	63
Walk-in Complaints	484	40
Stolen Cars	19	1.5

Motor Vehicle Stop Statistics



Waterford Police Department Use of Force – (multiple types of force can be used in one incident)

Total UOF Incident	Verbal commands	Takedown	Control Hands	Firearm Display	Pointed Firearm	Taser Laser Only	Taser Usage	K9	Pepper Spray	Strike	Restraint Chair	Baton
20	20	11	10	0	1	1	1	2	0	1	0	0

Waterford Police Department Use of Force by gender/race

	Black	Hispanic	White	Totals
Female	2	0	3	5
Male	2	2	11	15



**Each use of force by an officer requires the completion of a State of Connecticut/ Police Officers Standards and Training-C Use of Force report, in addition to a narrative report from every officer involved. All uses of force are first reviewed by the on-duty supervisor for their determination if the use of force was justified and within policy. The report is then forwarded to a Use of Force committee, which consists of four Use of Force instructors who are certified in the various methods of force, including firearms, defensive tactics, and less lethal force options. The Use of Force committee reviews the Use of Force and all associated reports and evidence, making a determination of whether or not the use of force was within policy. The Use of Force incident is then forwarded to a Lieutenant for review to determine if it was justified. Any use of force that is deemed not justified and/or not within policy is forwarded to the Chief of Police for review. The Chief of Police receives all notifications for use of force incidents immediately upon entry into our computer systems and can review any of them at any time.*

PATROL SERVICES

The Patrol Division is the largest and most visible component of the Waterford Police Department, often serving as the first impression of the agency during interactions with members of the community. Patrol



Lt. David Ferland

provides service to approximately 20,000 residents in addition to the numerous business owners, employees and visitors that enjoy what our town has to offer on a daily basis. Patrol coordinates and implements community policing initiatives and enforcement activities in the Town of Waterford in accordance with our mission “to protect and serve the public, prevent crime, and provide professional law enforcement services to our community.”

The Patrol Division is led by Lieutenant David Ferland, and is comprised of six (6) Sergeants and twenty-seven (27) Patrol Officers. Patrol services are organized into three (3) shifts: Midnight, Day and Evening, with a varying number of officers assigned to each shift based on the time of year, level of activity and budgetary guidelines. Each shift has a two (2) Sergeants assigned with differing days off to ensure consistent supervision at all times. The town is delineated into three (3) separate patrol zones to ensure adequate coverage for all areas of town. Zones A and C consist primarily of residential neighborhoods, parks, beaches and schools. Zone B houses the town’s largest retail developments and a youth facility that caters to troubled juveniles.

During the 2021/2022 fiscal year, the police department handled approximately 27,000 calls for service, representing an 8% increase over the previous 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 assistance.



In addition to these duties, officers perform security checks of businesses and residences, conduct security walk-throughs of the public schools and one private school, locate wanted persons and enforce traffic offenses including impaired driving investigations. They also assist the public with other non-criminal situations such as missing persons, juvenile runaways and have the ability to deploy Naloxone to combat opiate related overdoses and deaths.

The Town of Waterford has numerous wooded areas and is also 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, a railway system, a town beach and state parks combine to keep Waterford Police Officers busy throughout their shifts. All of these areas are patrolled with 20 marked and unmarked patrol vehicles equipped with Mobile Data Computers (MDCs), 4 All-Terrain Vehicles (ATVs), 1 Regional Marine Patrol Boat, 1 jet ski, 5 bicycles and a mobile command vehicle. Years ago, the department obtained a Humvee type vehicle through the military surplus program, which it uses for community events and storm responses. Patrol services continues to mark its patrol vehicles with a “black and white” color scheme to reflect a more traditional police service while capturing the essence of community policing.

Patrol Services works cooperatively with other law enforcement and governmental agencies and non-profit groups including Senior Services, Emergency Management, Youth and Family Services, Recreation and Parks, the Department of Children and Families and Safe Futures (which provides domestic violence counseling services). These types of partnerships as well as the continued regional Southeastern Connecticut Marine Patrol that provides maritime safety, equipment and training, have allowed reduced individual department costs through the sharing of resources.

MARINE PATROL



Sgt. Michael Firmin

The Waterford Police Department and East Lyme Police Department continue to operate a regional marine patrol vessel. Both towns share responsibility with staffing, maintenance and fuel costs. The Southeast Marine Patrol vessel patrols the navigable waters of both communities to include the Niantic River, Niantic Bay, Long Island Sound, Fishers Island Sound and the Thames River.

The Southeast Regional Marine Patrol is available for service calls year round and staffed by each department separately with a Captain and Crewmember on various weekdays, weekends and holidays from late May thru September.



Det. Leigh Bonkowski

Detective Leigh Bonkowski was selected to assist Sergeant Firmin with the responsibilities of the marine patrol due to her extensive training, experience and USCG license held.

During this fiscal year, the Southeast Regional Patrol Boat's deck was sanded and painted, following damages sustained from work performed on the Niantic River Bridge during 2020.

Due to supply chain issues, there was uncertainty whether the new outboard engines for the regional patrol boat would arrive during the 2022 boating season and officers utilized East Lyme Police Department's vessel for a short amount of time.



The new outboard engines arrived in mid-June and the repower vendor expedited their installation. Officers assigned worked to prepare the vessel for the season and completed the required engine break in period. The vessel was placed back into service in mid-July. Over 150 hours were logged on the Southeast Regional Patrol Boat by both agencies following its repower.

During this boating season, Waterford Officers:

Held/Attended a refresher training at the WPD by Sergeant Firmin and Detective Bonkowski.

Conducted 32 scheduled marine patrols.

Responded to several complaints of vessels within the Millstone Security Zone, which subsequently led to federal enforcement action taken by the Coast Guard.

Assisted with a multi-agency security zone in the Thames River for Vice President Harris's visit to the United States Coast Guard Academy on May 18, 2022.

Were activated for missing persons in the water at Ocean Beach, a missing swimmer between Noank and Fisher's Island and missing kayakers off of Old Lyme. In all cases, the persons were subsequently located.



Responded to a vessel that ran aground by inexperienced mariners in Jordan Cove.

Responded to a sailboat vs. docked vessel between the bridges in the Niantic River.

Utilized the WPD Jet Ski to deter and enforce speed and wake violations in the Niantic River.

Assisted the Waterford Harbormaster as needed throughout the season.

Maintained a high visibility presence, conducted vessel safety inspections and assisted disabled boaters.

Educated kayakers regarding the importance of labeling their kayaks to prevent unnecessarily search and rescue responses and provided "If Found Stickers."

Sergeant Firmin and Detective Bonkowski participated in monthly 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.

K9 UNIT



Off. Epps and K9 Neo

The 2021/2022 fiscal year was once again a successful year for the Waterford Police Department's K9 Unit.

K9 Neo (Six-Year-old German Shepherd/Belgian Malinois mix) and Officer Epps, are a dual-purpose team which is trained in patrol work and narcotics detection. The team continues to be regarded as one of the best in the area. Throughout the year, the team was involved in the locating of missing persons, numerous criminal arrests and narcotics finds. On April 30, 2022, K9 Neo and Officer Epps tracked and located three suspects that had fled from a stolen car on Vauxhall ST Extension in our town. This case in particular showcased K9 Neo's excellent tracking abilities.



Off. Genung and K9 Ozzy

K9 Ozzy (Four -Year-old Belgian Malinois) and K9 Officer Genung, are also a dual purpose team trained in patrol work and narcotics detection. Throughout the 2021-2022 fiscal year, K9 Ozzy and Officer Genung have tracked and located individuals including criminal suspects, emotionally disturbed persons and missing persons (not only in the Town of Waterford, but also for surrounding agencies on mutual aid requests). The team continued to improve in their second year on the road. Officer Genung and K9 Ozzy recently attended an E-Collar (electronic collar) course hosted by a trainer from the Secret Service. This training and collar increases Officer Genung's ability to control K9 Ozzy while off leash at greater distances.

The K9 units continue to provide support to Patrol Services and Investigative Services and were used in a variety of capacities throughout the fiscal year. This includes various searches for missing persons/suspects, locating stolen items/article searches, conducting narcotics searches and apprehending wanted suspects. The K9 units also provide a high level of officer safety by searching buildings and areas where criminals posing a high risk of danger may be hiding.

During FY 2021/2022, the K9 units also provided assistance to outside agencies (both in Waterford and outside of Waterford) to include local police departments, Connecticut State Police Statewide Narcotics Task Force and the United States Postal Service. In order to keep up on their training and skills, both teams (Ofc Epps/K9 Neo and Ofc Genung/K9 Ozzy) train twice a month (16 hours) with the southeastern Connecticut regional K9 group which consists of teams from several local police departments. The teams benefit from working with the regional group, as they are able to train at various facilities and locations exposing the K9's to a variety of environmental situations.

Both K9 teams are certified by NAPWDA and CPWDA in patrol and narcotics (Dual Purpose Police K9's) and maintain these certifications with annual recertification tests. The teams continued their yearly routine by attending Waterford High School's Criminal Justice class for a two part demonstration (one part is a practical demonstration and the other part is done in the classroom) and Waterford Police Department Citizen's Academy. The teams also participate in the Harvest Festival as well as the Youth Promise education program sponsored by the Waterford Youth and Family Services Bureau. This event, which is highly anticipated by the students at our elementary schools, is also a highlight for the K9 officers and their partners as they enjoy interacting with our youth and highlighting the talents of our K9s.



K9 Usages:

Narcotics Searches: 27

Person Tracks: 31

Article Searches: 10

Area Searches: 5

Building Searches: 9

Criminal Apprehensions: 1

Community Service Events: 13

Total Usages: 96



INVESTIGATIVE SERVICES



Lt. Tim Silva

In the 2021-2022 fiscal year, the Investigative Service Division was comprised of three (3) Detectives, one (1) Investigator, two (2) School Resource Officers, one (1) Task Force Officer and a Secretary.

The Task Force Officer was assigned to work with the Connecticut State Police Narcotics Task Force.

The Division was supervised by Lieutenant Tim Silva and Detective Sergeant Michael Fedor.

The Investigative Services Division is responsible for investigating major criminal incidents within the Town of Waterford, along with state and national cases that have ties back to Waterford. The Division routinely works with other agencies to investigate cases that have crossed jurisdictional boundaries. The Division conducts necessary background checks for pistol permit applications as well as conducts weapons compliance investigations on persons prohibited from possessing firearms, and performs address compliance checks on sex offenders and persons on the Deadly Weapons Offender Registry.



Investigative Services also conducts background investigations for any person or organization that conducts door-to-door sales of goods or services within the Town's borders. Once vetted, those who have passed the process are issued permits to show residents that these vendors are within compliance of the Town Ordinance.

The Investigative Services Division investigated multiple crimes during the fiscal year. These crimes included high value jewelry thefts and commercial burglaries. In one case, Division members were able to connect a burglary suspect to similar offenses in multiple states. The Investigative Service Division also conducted follow-ups on over 15 catalytic converter thefts and obtained arrest warrants for two (2) suspects.

Other cases of interest involved a voyeurism investigation, and (2) two strong-arm robberies.

Over the course of this reporting period, \$248,984.00 in loss was investigated by the Division, in which over \$31,000.00 was recovered. The chart below is a cross section of crimes investigated:

Case Numbers	286
Arrests	25
Burglaries (Residential and Commercial)	18
Overdose Investigations	26
Overdose Death Investigations	6
Search Warrants	25
Unattended Death Investigations	23
Sexual Assaults	17
Narcotics Investigations	2
Pistol Permit background	98
Robberies	5
Auto Theft	8

The Division is also responsible for completing and submitting annual reports to State and Federal agencies for statistical purposes and related to criminal procedure. These reports include sexual assault investigations, use of Ex-Parte Orders for internet and cellular records, overdose related deaths and federal asset forfeiture accountability.



SCHOOL RESOURCE OFFICERS



SRO Dan Lane

Youth Division Complaints	131
School Events	28
Drills	17
Home Visits	37
Arrests	7

The School Resource Officers (SRO) are present in the school system all year with an officer assigned full time to both the Waterford High School and the Clark Lane Middle School. These two officers also cover the Town of Waterford's three elementary schools, a magnet school and the Waterford country school.



SRO Megan Sylvestre

The SRO's are responsible for school-based investigations, coordinating school based education programs (i.e. Youth Promise, Freshman Seminars and Health Class Seminars). They are responsible for working in cooperation with Waterford's Juvenile Review Board and reviewing all juvenile arrests that may not have to enter the juvenile court system. They also coordinate with the Department of Children and Families and Waterford Youth and Family Services to develop and deliver mentoring

programs and diversionary options for all youthful offenders.

The officers address school security concerns to include the coordination and monitoring of lockdown drills, fire drills, shelter-in-place planning and evacuation drills. They also conduct vulnerability assessments to strengthen school safety and work cooperatively with the school system to implement necessary changes.

All juvenile cases that the Waterford Police Department investigates are forwarded to the two SROs for review. Once the review is complete, these officers process those case reports for their final destinations, to include juvenile court, diversionary programs and the records division for storage. During the summer months when school is not in session, these officers return to the Patrol Division.



TASK FORCE OFFICER



TFO Ryan DiFusco

Investigative Services works closely with the State of Connecticut Cold Case Squad, which continues to investigate unsolved cases, including serious crimes that have taken place in Waterford.

In addition to the Cold Case Unit, Waterford had an officer assigned to the Connecticut State Police – Statewide Narcotic Task Force – Eastern District.

Investigative Services oversees the Officer assigned to the Statewide Narcotics Task Force (SNTF). SNTF utilizes a regional approach to combatting drug trafficking organizations through the investigations of the sale and use of illegal substances by using Law Enforcement Officers from neighboring communities. Officers assigned to SNTF are sworn in under the State Police and are provided powers of arrest for the entire State of Connecticut. Agencies who have officers assigned to this task force are able to share resources such as personnel and equipment, which provides a benefit to the operating budget and taxpayers.

Additionally, participating towns may receive asset forfeiture funds through the sale of items lawfully seized as a result of these investigations.

Task Force Operations/Results

During this fiscal year, Officer DiFusco was assigned to the Statewide Narcotics Task Force and has conducted and seized the following:

- Search & Seizure Warrants 15
- On-Site Arrests- 18
- Arrest Warrants – 6
- Assisted in one Title III Wire Tap
- Dismantled a large scale operation where narcotics were being sent into prisons through the mail
- Seized various amounts of Fentanyl, “Crack” Cocaine, Heroin, and prescription medication
- Over 24 Firearms seized



ADMINISTRATION



Lt. Nicole VanOverloop

The Administrative Services section of the Police Department is headed by Lieutenant Nicole VanOverloop and also supervised by Sergeant Troy Gelinas. Sergeant Gelinas made the transition from Patrol Sergeant to Administrative Sergeant when the vacancy was created by Lieutenant Ferland's promotion. Administrative Services encompasses the Records, Training, Traffic, Community Service Officers and the Court and Evidence functions of the Waterford Police Department.

Records Department: The Waterford Police Department Records Division is staffed by, Valerie Clark, Joyce Brown and Ashley Kuvent.

Ashley Kuvent is a new addition to the Waterford Police Department Records Division. Ashley came to us from the Groton Public School system where she made the transition from working with children to the Data Technician II position at the Waterford Police Department. Ashley has been an instrumental addition to the Records Division, specifically with her technological knowledge when it comes to Freedom of Information requests.

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 those entering the police department and are a tremendous asset to this agency.

The Records Department was responsible for the following transactions in fiscal year 2021/2022:

Tickets Entered (written warnings, summons/infraction, parking)	1,688
Freedom of Information Act Requests/ Including Insurance Requests	2,060
DOC/Court/DCF requests	164
Motor Vehicle Accidents (data entry/MUCC)	917
Patrons assisted at lobby window	2,164
Warrant Data Entry	418

Department Policies and Procedures: The Waterford Police Department will reach the first step in state accreditation by the spring of 2023. Lieutenant VanOverloop and Lieutenant Ferland continued the work of reviewing and updating all department policy and procedures through the Power DMS System in preparation for accreditation process. This project is now complete, enabling Sergeant Gelinas to move ahead in the accreditation process with the State of Connecticut.



Freedom of Information: The Records Division reviewed the Freedom Information Act requirements and requests for department information and conducted ongoing compliance reviews of records and warrant activity.

Dominion/Millstone: Coordinated Waterford Police Department participation in Millstone force on force drills and participated in Millstone work group meetings regarding security and activity.

Schedule: The schedules of all 49 police officers, 5 full-time clerical staff, 17 CSOs and the custodian are the responsibility of the Administrative Services Division.

Special Response Team (SRT): During this fiscal year, the Waterford Police Department continued to advance the Special Response Team's abilities. The department obtained equipment, such as a throw phone, a de-escalation and communication technology robot and a transport vehicle was acquired for the team. The SRT team is preparing to train and add four new members this coming fiscal year. They train with the Ledyard Police Department, who we have an Inter-local agreement with, allowing the two teams to work together as one if needed to deploy. Waterford's team consists of ten members with an additional two highly trained negotiators. They respond to calls such as high-risk warrants, barricaded subjects, instances needing large perimeters and any other events deemed appropriate.

The Police Accountability Bill: This law requires police officers to be screened for drug use every three years as a condition of recertification with the Police Officer Standards and Training Council. Officers are also required to undergo mental health assessments every 5 years. The department has contracted with vendors for these services and the Administrative Division continues to assure that all officers meet these requirements.

CHAPLAIN PROGRAM



The Chaplain program is a non-denominational program that consists of four volunteers that are rooted in our community and rotate through one-week on call periods. The Chaplains undertake various tasks to assist our agency and the community during times of illness, injury, or death, with a primary function of assisting officers in the delivery of death notifications.

The Chaplains also provide funeral, wedding and other services as well as maintaining relationships with community members they assist during a time of need.

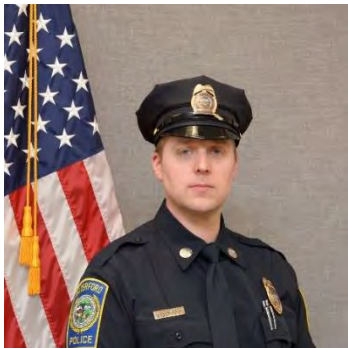


The current Chaplains, Joe Parise, Chuck Tyree, Gary Poorman and Benjamin Sheldon, can be frequently observed assisting the agency at community events such as the 5K road race, Tip-A-Cop Wal-Mart Food-Toy and Clothing Drive, Harvest Fest and Shop-With-A-Cop at Target, providing holiday presents for families in need.

The Chaplains meet monthly at the Police Department to set their schedule and to discuss ways to assist the community. The Chaplains will periodically do a ride-a-long with the Patrol Officers as well.

The Chaplain program continues to be a valuable asset to The Waterford Police Department.

TRAFFIC SERVICES



Off. Jake Nickerson

The Traffic Officer remains the primary point of contact for residents to request information, file complaints and air concerns regarding traffic safety. As a result, the Traffic Officer speaks directly to numerous residents on a daily basis, having a positive impact on community relations. Most citizens are eager to receive information regarding traffic laws, best engineering practices and what mitigation techniques are effective and which ones are not.

After receiving substantiated complaints, the department uses traffic studies, traffic enforcement, additional signage requests or a combination of activates is allotted to alleviate the complaints and concerns. Several roadways have been tended to numerous times and have become part of an automatic rotation of enforcement, signage and police presence to attempt to gain compliance from motorists.

To address complaints, the Traffic Office uses several key pieces of equipment to efficiently attempt to mitigate safety concerns on our roadways. Our newly acquired trailer display signs were used frequently for town events, construction projects and to display various traffic safety messages.

The Traffic Office was notified that our speed display signs were no longer allowed to be displayed on telephone poles owned by Eversource (as previously used). A new mounting system was created for our battery powered units and by working with Public Works, new temporary poles were placed for the solar powered units.



Numerous traffic studies were conducted on roadways throughout the town to quantify complaints of citizens. These studies help to address roadways with significant safety issues and notify the public that roadways may in fact be safer than they perceive.

The Traffic Office completed several State DOT grants, including High Visibility Enforcement Grants (Cellphone violations), Seat Belt and DUI grants. The department received approximately \$6,000 of direct funds for traffic enforcement activities. These funds provided for several shifts in which the officers would work together for targeted enforcement on our major roadways. Approximately 100 traffic stops were conducted for distracted and aggressive driving.

A DUI Grant was approved through the State DOT that allowed for additional officers on most of the major holidays in 2022. A checkpoint was also conducted and was highly visible on a major roadway. Numerous impaired drivers were apprehended while officers were being funded by this grant. After most of the COVID restrictions were lifted, a large number of our annual road races returned to our town. These races are first reviewed by the traffic officer before being approved by Chief Balestracci. The traffic officer then requests a permit from the State DOT if a State road is used for the event.

The Traffic Office was also heavily involved in planning for the safety of the Waterford Day parade, from both traffic and security viewpoints. Working with town agencies, the parade was conducted safely and with minimal impact on surrounding businesses and traffic.

Part of the responsibilities of the Traffic Office is to review construction plans and proposals on behalf of the Chief of Police. The reviews are done to ensure that the plans take into account impacts on local traffic, line of sight issues, parking lot guideline adherence and general public safety issues. Some of these reviews are large in scale and require several updates to become compliant with our towns standards.

The Traffic Office works closely with numerous town departments including Zoning and Planning, Fire Marshall, Public Works and others during these reviews before forwarding them to Chief Balestracci for his approval

Reviews for the past fiscal year included multiple high occupancy residential units, two gas stations, affordable housing, several small businesses, parking lot changes and changes to major roadways.

Along with these projects, the Traffic Officer also aided the Friendship School with designing and implementing a temporary traffic plan to ease congestion on Rope Ferry Road and promote a safe parking lot for the school system. Long-term solutions were also provided as possibilities to fix the traffic concerns.



Along with the responsibilities of the Traffic Officer position, the Traffic Officer is engaged in training numerous classes for new recruits and at the recertification program run by the Law Enforcement Council. These classes revolve around the topics of Response to Aggression, decision making, report writing, arrest and control tactics and Use of Force laws. The Traffic Officer added Firearms instructor certification to the list of teachable classes as well.

Court/Evidence



Off. Gil Maffeo

Officer Gilbert Maffeo is the WPD Court and Evidence Officer. As a result of Covid-19, GA 10 Part B, located at 112 Broad Street was closed for a significant part of the fiscal year. GA 10 Part A, located at 70 Huntington Street remained open. Due to the court closings, not as many cases were heard, which resulted in over 4,000 pending cases in New London County.

This has left the Court Officer focusing his time on coordinating with supervisors as to when and where suspects are transported, as well as paperwork associated with those arrests. Due to Covid-19 concerns, evidence retention has remained high.

The State of Connecticut Forensic Lab only took evidence for priority cases such as murders, sexual assaults and violent assault cases. As 2021 progressed, the State of Connecticut Forensic Lab returned to processing evidence in regards to more minor cases.

Due to the pandemic, not as many cases were being heard and as a result, not as many cases are being cleared. Therefore, the evidence was not being disposed of as quickly as before. In addition, female prisoners needed to be transported to the 70 Huntington Street site, then brought to 112 Broad Street site due to a lack of holding cells and Covid-19 concerns. The Juvenile Court has opened and is handling cases normally.

The State of Connecticut Lab still has pandemic policies in place requiring departments to make an appointment to drop-off or pick-up items.

The court officer has been preparing for future renovations of the evidence room and planning for a property audit for accreditation, which is mandated under the Police Accountability Bill. Approximately 577 items were taken into evidence while only 269 items were disposed of during the fiscal year.



Training



Off. Nicolas Surdo

Training for the Waterford Police Department is overseen by Lieutenant VanOverloop, and is supervised by Officer Nicolas Surdo. The training department is a vital part of the daily operations of the police department. Training begins at the start of an officer's career and plays a major role to the end of that career. The Training Officer is responsible for recruitment, the selection process, initial academy training and a 400-hour Field Training and Evaluation Program (FTEP), in addition to in-service training and recertification for every officer.

Recruitment:

The Waterford Police Department continues to recruit only those who meet the standards set forth by the Law Enforcement Council (LEC), the Police Officers and Standards Training Council (POSTC) and the Waterford Police Department. The Waterford Police Department continues its efforts in recruitment by participating in outreach programs to include visiting collegiate institutions, attending the LEC testing dates to educate potential applicants about our agency and draw their interest to Waterford, hosting PATH programs, Internship programs and the CSO program.

New Hire:

Officer Kyle McComic



Continuing Training:

Training remains at the forefront at the Waterford Police Department and is the key to a successful agency. Our department believes that through training, in service or collegiate, officers will be better prepared to meet the needs of the community and have the knowledge and the resources available to them to assist in their decision-making at calls for service. The Waterford Police Department encourages officers to seek higher education and had three officers attending college obtaining Masters Degrees this fiscal year.



Officers continue to attend specialized trainings throughout Connecticut, New Hampshire, Rhode Island and Florida. Some of the most notable trainings officers attended this year were the FBI New England Regional Command College, Team Leader Development, Basic Interview and Interrogation, Connecticut Peer Support Training, Basic Crime Scene Procedure, and the 2022 Symposium of Traffic Safety. Officers are still required to attend mandatory trainings annually as well as Tri-Annually to meet POSTC standards to maintain their Police Officer Certification. The Waterford Police Department has always met and exceeded these standards.

In-house trainings have been of the upmost importance and having certified instructors is critical to being able to host our own trainings and ensuring the agency is equipped with the right tools for the job. Scenario based training, putting officers in real-life scenarios that induce stress reactions, decision making, de-escalation and working together as a team will ensure the officers are well trained and the community receives a high level of service. Other trainings that were held at the police department were Alzheimer's awareness and Supervising Patrol Critical Incidents instructed by the National Tactical Officer's Association (NTOA). Other notable in-house trainings instructed by our own officers were handcuffing, all-terrain vehicle (ATV) training, Use of Force Reporting Guidelines, Method of Instruction, Advanced Roadside Impaired Driving Enforcement (ARIDE) and Advanced Driving Under the Influence (DUI).

As we continue to respond to numerous calls for service regarding Emotionally Disturbed Persons and those in crisis, the Waterford Police Department continues to send officers to Crisis Intervention Training (CIT). CIT is a five-day course where officers gain knowledge and resources on how to respond to these calls for service. The agency will continue its efforts in sending officers until all are CIT certified. As of this report, the Waterford Police Department has only three officers who need to attend CIT.

The Waterford Police Department has continued to send officers to Advanced Roadside Impaired Driving Enforcement (ARIDE). This class requires a prerequisite, which is an advanced DUI course or Standardized Field Sobriety Testing course. The police department has one (1) ARIDE/DRE instructor and three (3) DUI instructors. The State of Connecticut has added ARIDE to their curriculum and it will be mandated to recruits and officers who attend POSTC after January 1, 2022.





TECHNOLOGY

The Police Department continues to use the free smartphone application called “Neighbors.” This app is free to anyone and allows for the sharing of any video or image relating to crime within the community at large. The platform also allows users the choice to anonymously or with permission, share videos with the police. The Police Department also has the ability to request users to check any surveillance cameras they have for a specific period and, if they choose, share that data with us. The platform is based on the social media model for information sharing and leaves the decision to share with the user. This free program has provided a cost effective way for the community to share real-time data with our agency without any financial impact on the taxpayer.

The Department continues to utilize the Model Minimum Uniform Crash Criteria (MMUCC) reporting system for motor vehicle crashes. These MMUCC reports meet the national standard for motor vehicle accident reporting and are filed electronically. 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 as well as learn who our officers are. The Department maintains a website, waterfordpolice.org, a twitter feed, [@waterfordpolice](https://twitter.com/waterfordpolice), and a Facebook site with approximately 18,000 users, facebook.com/waterfordpolice. Through these various outlets, the Waterford Police Department has solved numerous crimes and reunited victims with their property. The use of these outlets allow engagement with our community and continue to showcase transparency in our daily actions.

Technology is and will continue to be a major part of the Waterford Police Department due to the changing landscape of criminal investigations as well as the need to share information with the other law enforcement entities and the public in a more efficient manner. 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 investigative services investigations.

The Waterford Police Department works cooperatively with the Emergency Communications Center and the Town of Waterford Information Technology department to locate the best options available for the purchase 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 in a manner that allows for a larger plan to be developed. Technology continues to increase faster than the Police Department can keep up and lease options have been used in conjunction with cloud based technology to stay current. The Police Department had a full-time Information Technology employee on-site to manage the ever growing technology needs of public safety environment. This position, which was reclassified from a previous secretarial position, adds expertise to the previous technology team that includes officers and police administrators. This team is used to research, review and maintain software and other products that can make existing processes more efficient and less time consuming.

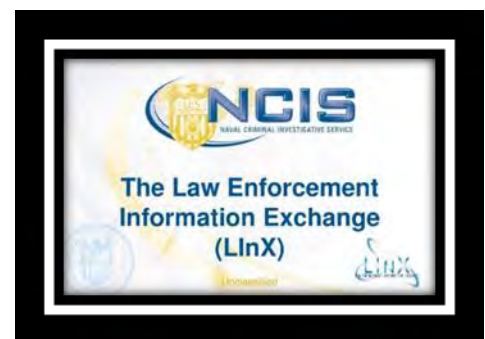


The Department has used technology for the timely release of required information through social media and scanning documents directly to media sources which build trust within the community. These same processes also allow for better information sharing between law enforcement agencies giving us twice the impact for the same price. The Department continues to seek different ways to upgrade its systems to the way policing is conducted. The agency continues the use of in-car video and Body Worn Cameras for patrol officers, which continue to be a valuable asset with court related documentation, investigative leads and enhancing transparency with the community. The agency uses web based Records Management System with a better user interface and enhanced reporting and customization capabilities. The new RMS product from Central Square Technologies (formerly TriTech) has allowed our department to customize reports, build our own forms, enhance supervisor case management and add a notifications system all while allowing officers to complete reports more efficiently in the field and return to other duties.



We also completed the outfitting of patrol vehicles with thermal imaging cameras. The technology updates the traditional mounted police spotlight with an LED light and a thermal camera. The camera displays a thermal image directly on the computer within the vehicle. This technology allows for quicker locating of suspects or victims during all hours of the day and night. This piece of equipment required limited training as it was incorporated into an existing piece of equipment.

The Department continues to use the Naval Criminal Investigative Services (NCIS) "Linx" database, which allows Waterford officers to review police records from fifty other municipal and state police agencies in New England and over one thousand and 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 and solve crimes.





UNMANNED AERIAL VEHICLE

The Waterford Police Department continued the use of an Unmanned Aerial Vehicle Unit (Drone) and is utilizing a Yuneec H520 drone. The drone has both thermal and standard picture and video capabilities. The drone is used for search and rescue, accident investigation, evidence recovery and other public safety needs. The Drone Unit includes five officers who hold Remote Pilot Certifications through the Federal Aviation Administration (FAA), allowing them to legally fly the drone for law enforcement purposes. The newest Remote Pilot to complete the required certification was Officer Zachary Caler, who already held a license and certification for passenger aircrafts.

Members of the Drone Unit continue to work with the Accident Investigation Team capturing scaled scene photographs that can be imported and incorporated with scaled scene measurements of the AIT equipment. This tool provides the ability to capture an image of the actual scene and a more finished presentation for court. The Drone Unit was used in 2021 to help reconstruct a Fatal Motor Vehicle Accident which occurred in this town as well as being used for various other tasks.

The drone has been used for multiple incidents within Waterford, as well as assisting neighboring agencies with mutual aid. Some of the uses other than for criminal and motor vehicle accidents are include:

- Obtaining aerial photographs of neighborhoods for participants of the Cognitive Issues program
- Inspections of radio towers and equipment maintained by and used for communications by the Town of Waterford
- Capturing line of sight for potential placement of cameras within the Town of Waterford



COMMUNITY SERVICE OFFICERS



**CSO Sherry
Ziolkovski**

The need for Community Service Officers (CSOs) was first realized in 1991, when the Police Department moved into its new and current building, which for the first time was separate from the dispatch center. This meant that there would be instances when the building was left 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 building to meet with the public or monitor a prisoner that was being held for court. From this predicament, the CSO program was born.

The CSO program has evolved from several CSOs covering night and weekend shifts, to a full complement of 17 CSOs covering three shifts per day, seven days per week.

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 candidates for officers. Since the program's inception, 11 CSOs have been hired as full-time Waterford Police Officers, with most achieving rank in supervisory roles or assignment in specialized units. Several other CSOs have been hired by other local, state, and federal law enforcement agencies.

The part-time CSOs are non-sworn personnel with no arrest authority. The CSOs complete a 24-hour in-house training course in various skills such as 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 complete a 24-hour state mandated training on the use of the COLLECT/NCIC computer systems. The CSOs are required to be knowledgeable in officer safety, defensive tactics, data entry, booking procedures and first aid.

The duties of a CSO are many and varied, but their primary job functions include greeting residents and other members of the public, directing them to the appropriate services or personnel, searching, fingerprinting, photographing, and caring for prisoners and building security. The CSOs also assist records personnel with clerical duties, and are tasked with various assignments by supervisors and officers during their shifts. Additionally, CSOs conduct monthly follow-ups on all of the agency's active hardcopy and re-arrest warrants. These efforts have resulted in many warrants being served or vacated and has led to the discovery of information which has significantly benefited the cases.



A CSO in the building allows the officers and shift supervisors 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 enter the police building, while keeping the more trained officers available to respond to emergencies.

NEIGHBORHOOD WATCH



Det. Sgt. Michael Fedor

In 2021/2022 the Waterford Police Department Neighborhood Watch Program resumed the in person meetings previously held on Zoom during the height of the COVID pandemic

The Neighborhood Watch Program currently involves the following neighborhoods:

Pleasure Beach, North Road, Myrock Avenue, Niantic River Road, Windy Ridge Place, Roxwood Road, Old Barry Road, Totoket Road, Rope Ferry Condos and Trumbull Road.

The Neighborhood Watch meetings are held every month at the Waterford Police Department. Neighborhood Coordinators are encouraged to speak with their members to gain input on what is happening and how we, working as a team, can work to address issues. Topics that are regularly discussed are noise complaints, trespassing, burglaries, car breaks, narcotics, identity theft and speeding.

Through email notifications, we have been able to reach large groups of people in specific neighborhoods to aid in criminal investigations shortly after an incident occurs. Not only does this potentially provide officers with crucial investigatory leads, but provides greater transparency into the actions of the police department. We have found that those who attend the neighborhood watch meetings, are interested to know what is going on in their area.

Successes in the last year included:

Addressing speeding complaints in participating neighborhoods, working in partnership with the patrol division and the WPD Traffic Office

Working with residents to obtain residential camera footage of car thefts

Quality of life issues around new/updated construction at a shopping center (lighting and noise issue)

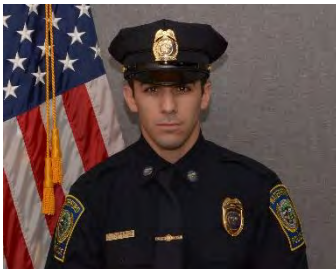
Trespassing and suspicious person complaints

The issues above are not all inclusive. Through regular communication with the participating neighborhoods, questions and concerns can be addressed in a timely and friendly manner. Many are issues that someone might not normally bring forward if not for a point of contact at the Waterford Police Department.



COMMUNITY AND VOLUNTEER EFFORTS

The men and women of the Waterford Police Department contribute a significant amount of their time in support of many charitable community events. This year they collaborated with numerous town departments, local non-profit organizations and other community based groups.



**Community
Engagement Officer
Eric Fredricks**

As community outreach has become a priority of our department, we have assigned Officer Eric Fredricks as our full-time Community Engagement Officer. Officer Fredricks, along with his certified comfort dog Hodges, coordinate many opportunities for members of our community to positively interact with Waterford police officers. This assignment, in partnership with Puppies Behind Bars, provides a trained Comfort Dog to our agency at no cost and has delivered incredible results.

Some of the events we have taken part in are as follows - Stuff A Bus, Wal-Mart Food, Toy, and Clothing Drive, Harvest Fest, College and High School Internships, Safety Fairs, Touch a Truck, Daycare visits, East Lyme Light Parade, Child Fingerprinting and K9 demonstrations. Several, but not all, of community and volunteer efforts Waterford Officers participated in are pictured here;



WPD members collaborated with Target employees at Shop-With-A-Cop event

Officers Surdo and Rogers serving lunch during a senior services event at the Community Center





School Resource Officer Dan Lane speaking to students at the holiday event at police department



Officer Fredricks teaching students in a driver's education course on what to expect if ever stopped by the police



College Intern Aizhane Glenn and High School Intern Gage Phillips pose with Comfort Dog Hodges.



Training Officer Nicolas Surdo and Sgt. Andrew Farrior “taking part” in a local Cub Scout car wash being held at the Cohanzie Fire Department



WPD officers participate in an Autism Spectrum car stop practice event at Southern CT State University

WPD and Vinal Tech High School Criminal Justice students collaborate for a Q & A session, facility tour and property donation event





WPD Officers Eric Fredricks and Christian Charron join Safe Futures at 4k event in October



Community Engagement Officer Eric Fredricks out on Halloween interacting with families

WPD Officers Dan Lane and Norm Malbourn join Waterford Youth and Family Services in a Stuff the Bus event



WPD Detective Raymond Carroll and Officer Peter Barrows collect donated Christmas trees from Lowe's Home Improvement to provide for families unable to obtain their own



The Pomfret School of Connecticut visits the WPD for an introduction to law enforcement. This visit was coordinated through Sgt. Andrew Farrior and was a great success



Waterford Officers taking part in the Connecticut Special Olympic/Law Enforcement Torch Run as it makes its way through Waterford



Waterford Police Department hosts another Citizen's Police Academy where officers donate their time to build relationships with the community



RETIREMENTS

Chief Brett Mahoney



Officer First Class Thomas Viens III



Congratulations to Chief Brett Mahoney and Officer First Class Thomas Viens III on their retirements from the Waterford Police Department. Your contributions to our department, the town and the region were significant and your impact will endure.



CONCLUSION

The Waterford Police Department is focused on providing the best level of service we can for those who live, work or visit our town. We hold our motto of “In the Community Interest” to heart and truly believe in the community outreach and partnership methods of policing. We hope you have found this annual report informative. If you have any questions, they may be directed to Police Chief Marc Balestracci at mbalestracci@waterfordct.org.

Respectfully submitted,

By: _____

Board of Police Commissioners

Marc Balestracci, Chief of Police

Commissioner Thomas A. Sheridan, Chairman

Commissioner Christopher Gamble, Vice- Chairman

Commissioner James Dimmock, Secretary

Commissioner Mark Gelinas

Commissioner Robert Brule, First Selectman

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**ENGINEERING
RECYCLING
STREETS
TRASH**



Public Works



**SIDEWALKS
TRANSFER STATION
ROADWAY
TRAFFIC**

**SNOW REMOVAL
DRAINAGE
SERVICE REQUESTS
FLEET MAINTENANCE**



**Town of Waterford Department of Public Works
2022 Annual Report**

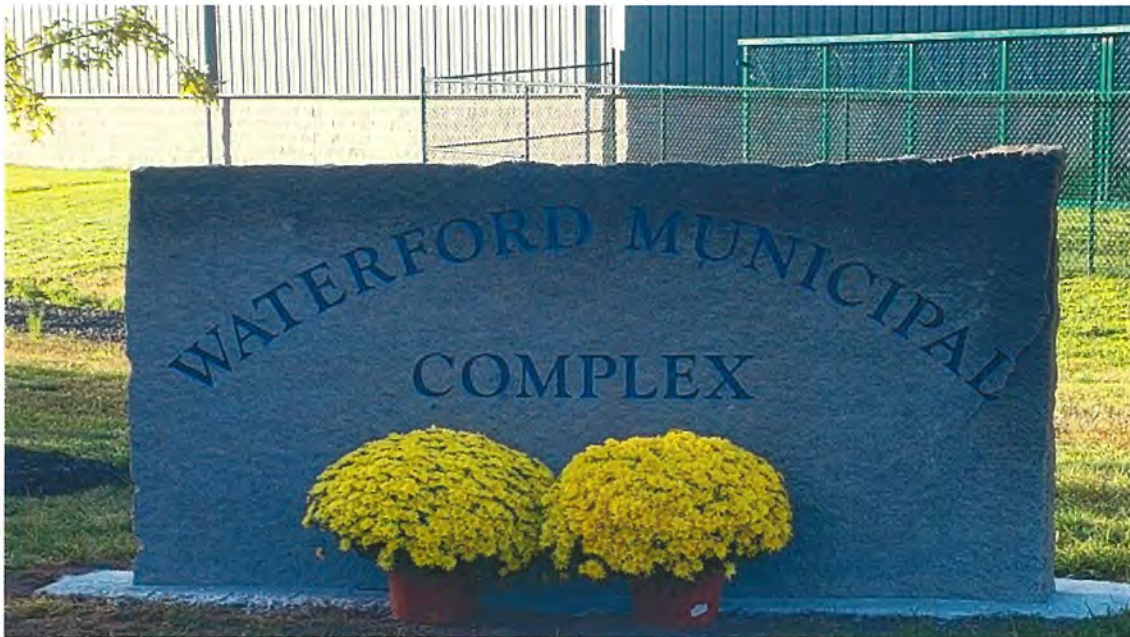


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Our mission and core values provide the framework that guides us to achieve our planned projects and work throughout the year. The members of Public Works serves the greater good of the community through strong leadership, skilled trades and dedicated office support staff. We set realistic goals for the department and the Town.

Mission

- Protect and prolong the life of our assets.
- Support the advancement of the quality of life
- Provide cost effective and efficient services
- Efficiently provide and maintain sustainable, safe and reliable infrastructure



Mission

Core Values:

Respect, listening and ethics with a commitment to service through analysis and decision making.

2022 in-



From the Director:

What is Public Works?

Public Works is about community. Every day the Department touches thousands of residents and businesses, through solid waste collections, recycling programs, stormwater management, resurfacing roads, sidewalks, snow removal and storm response, just to name a few.

Public Works plays a vital role in advancing the quality of life by seizing the opportunity to build for the future. Focusing each project on the new requirements and methods of service delivery, we address those needs staying focused are what makes this community a great place to live and work.

Public Works is about people.

Despite the challenges we faced in another year of the pandemic, the Department maintained uninterrupted levels of services and support to the residents while accomplishing significant achievements. I am grateful to all the employees for once again proved their dedication and support. It was through their immense commitment and hard work that we achieved another outstanding year. These are truly exceptional individuals who serve their community by providing the services that we often take for granted.

This year we had 2 employees retire from the Department, taking with them 81 years of knowledge.

Public Works is about disaster recovery.

One of our abilities is to perform regular public works duties and be ready at a moment's notice to react as first responders during natural disasters with a common goal, to get the community back functioning. What is readily not known is that the role of Public Works as a first responder was codified in when President George W. Bush issued Homeland Security Presidential Directive 5 (HSPD-5), Management of Domestic Incidents in 2003 stating that all agency types must work to operate under the same National Incident Management System (NIMS). Thus, Public Works departments are considered part of the official ranks of first responders by the Federal Emergency Management Agency's guidelines for disasters. Many Public Works Directors and personnel are slow to see themselves in that role but if you look closely, you will see us in the background, among the first to be there and yes, the last to leave.

Gary J Schneider

OFFICE CONTACTS

Gary J Schneider Director of Public Works

gschneider@waterfordct.org

Daniel Matteson Assistant Director of Public Works

dmatheson@waterfordct.org

Thomas McKittrick General Foreman

tmckittrick@waterfordct.org

Sandy Kenniston Office Coordinator

skenniston@waterfordct.org

860-444-5864

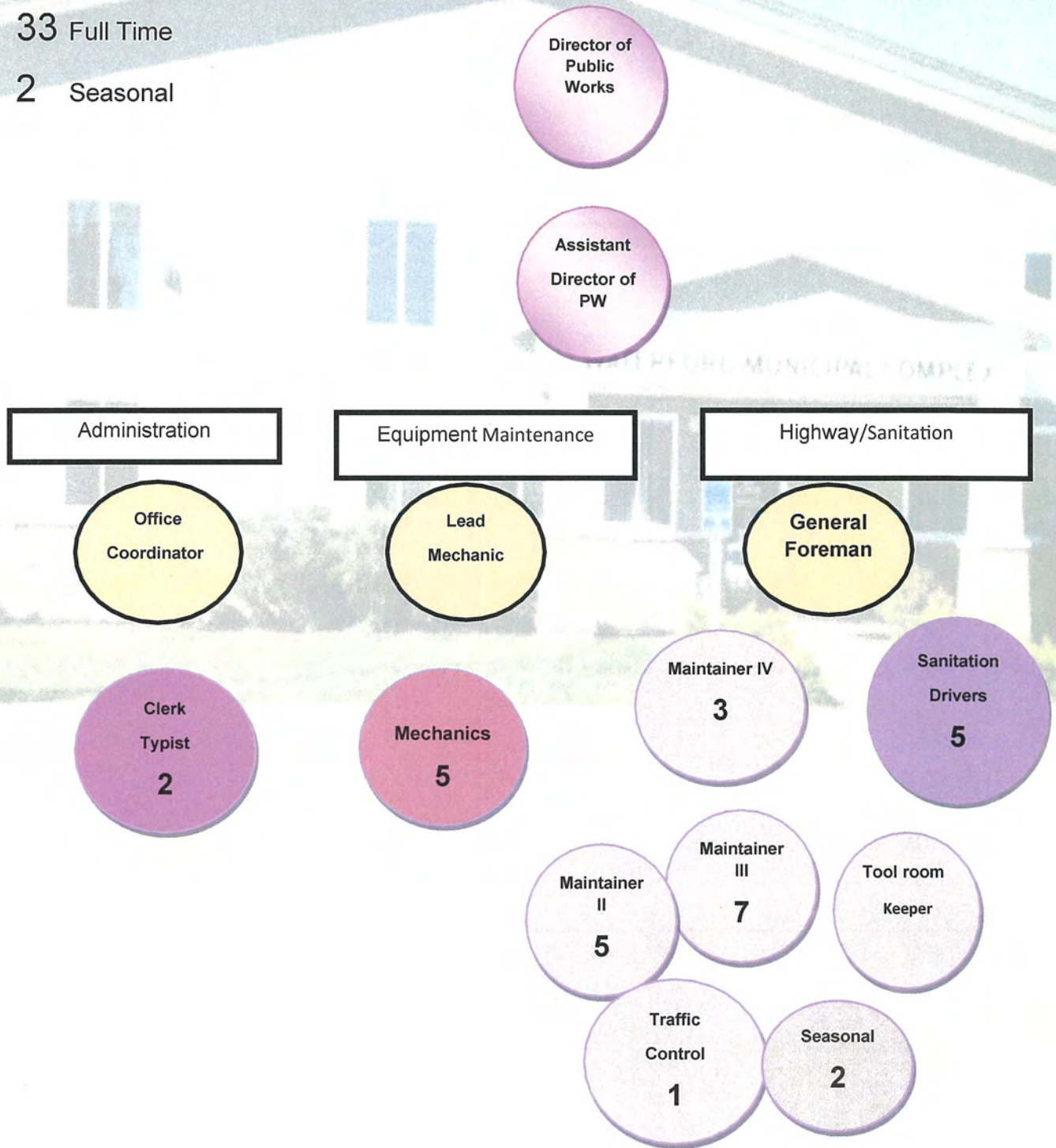


Organization

BY THE NUMBERS

33 Full Time

2 Seasonal



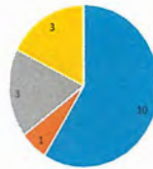
Public Works Family

You may have seen us somewhere...

Public Works has a total of **435** years of service to the Town!



Dog, Cat, Both, None



1 2 3 4

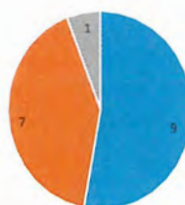
Apple, Android, Other



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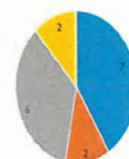


Married, Single, Other



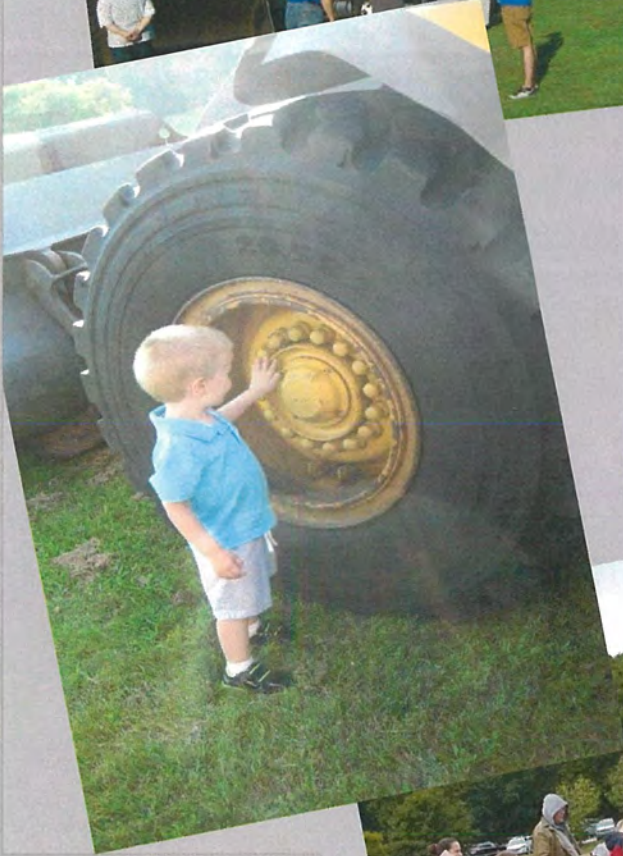
1 2 3

Patriots, Giants, Other, None



1 2 3 4

COMMUNITY INVOLVEMENT



Touch-a-Truck



\$ 4,500,000 Budget

FY 22 Public Works Budget



Revenue

FY22 Revenues



Highway Maintenance Report



- There are 3 locations throughout the Town that Public Works is responsible for the maintenance of traffic signals.

By the Numbers what we have

- ♦ 20 bridge & major culverts (plus 2 bridges shared with NL)
- ♦ 33 Miles of sidewalks
- ♦ 3,200 stormwater catch basins
- ♦ 58 miles of stormwater piping
- ♦ 3 traffic signal locations
- ♦ 3,400 traffic signs
- ♦ 707 street name locations
- ♦ 521 stop bars
- ♦ 4 Railroad Crossings
- ♦ 44 Crosswalk locations
- ♦ 560,000 LF of center line markings
- ♦ 120 miles of road
- ♦ 4.9 miles of guide rails (wire, rope, rail and guard posts)
- ♦ 2,072 street light units
- ♦ 8,200 street trees



BEFORE



AFTER

HIGHWAY STAFF

Kyle Beaudette
Christopher Bonanno
Bruce Bordeau
Roque Diaz
Jordon Hancock
Erik Kelly
Michael Kovalik
Kevin Miller
David Muscarella
Todd Robbins
Michael Silvestri
Kenneth Swaney
Steven Turchetta
Michael Watson
Nicholas Garro
Lawrence Graham
Vacancy

Highway Maintenance Report



Street Sweeping



**STREET
MAINTENANCE**

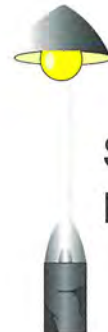
678 Potholes repaired

**Roadside
Mowing**



**STREET SIGN
REPLACEMENT**

55 SIGNS REPLACED



**Street Light
Maintenance**

47 repaired



Catch Basin Repair

35 Replaced



LEAVES

1,499 YARD WASTE STOPS

31 PAID BRUSH STOPS

Highway Maintenance Report

- 3.25 Miles of Roads resurfaced
- 135 Road Complaints resolved
- 35 Catch Basin replacements
- 20,033 Call Before U Dig Tickets
- 105 Tree Complaints addressed
- 28 Snow Complaints resolved
- 7 Sidewalk Complaints addressed



Guardrail is being replaced throughout Town.

All new roads get freshly painted lines and stop bars.



Snow Report

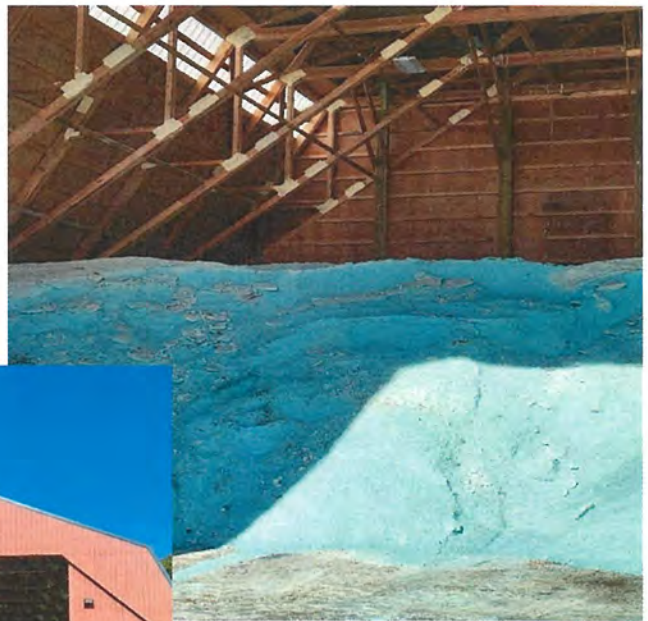
Snow removal on:

- * 240 lane miles of roads
- * 33 miles of sidewalks
- * Main traffic loops of 4 schools

Use treated salt (no sand)

- FY 19—2,700 tons
- FY 20—1,542 tons
- FY 21—2,544 tons
- FY 22—2,291 tons

79 Issues with Mailboxes addressed



Waterford Salt Shed

Vehicle Maintenance Report

This Division's skilled mechanics perform services and repairs for the simple \$125 weed wacker to the \$400,000 automated collection truck.

Funded from this division are all costs (labor & parts) for repairs to the Public Works assigned vehicles and all Administration vehicles assigned to other Town Departments. All other vehicles and equipment repair parts are charged to their respective departments.

Fleet / Assets they are responsible for: **240**

Work Orders Completed — **813**



EQUIPMENT MAINTENANCE STAFF

Garon VanOverloop—Fleet Lead Mechanic

Donovan Dyer—Mechanic

Shawn Kotfer—Mechanic

George Dawley—Mechanic

Jullian Hightower—Assistant Mechanic



Serviced by this division:

- ◇ Senior Service vans
- ◇ Police
- ◇ Recreation & Parks
- ◇ Utility Commission
- ◇ Fire (Admin & small trucks)



Sanitation Report

SOLID WASTE STAFF

Residential Services are a heavy lift.....

11,570 Blue Carts Weekly

8,430 Green Carts Bi-weekly



Glenn Andrews—Garbage Truck Driver
Robert Harrington—Recycling Truck Driver
Benjamin LaRose—Recycling Truck Driver
Dane (Stan) LeBlanc—Garbage Truck Driver
Roger Gray—Garbage Truck Driver

- Carts Replaced—**327**
- Carts purchased New—**217**
- Bulky Waste stops—**259**
- Paid Brush Stops—**31**
- Yard Waste Stops—**1,499**
- Appliances—**67** curbside
- Oversized Pieces—**248** curbside



Commercial Service

25 Locations are picked up every week
by our dumpster truck

45 Garbage dumpsters

35 Recycling dumpsters



GARBAGE

<u>FY</u>	<u>CURBSIDE TONS</u>	<u>COMMERCIAL TONS</u>	<u>TOTAL</u>
19	7,326	5,267	12,593
20	7,510	4,745	12,255
21	7,776	4,834	12,610
22	7,529	4,602	12,131

Yearly Average 12,397

RECYCLABLES TONNAGES

<u>FY</u>	<u>TONS</u>
19	2,171
20	2,012
21	1,658
22	2,033

Yearly Average 1,969

Transfer Station

The Bulky Waste Transfer Station is located at the Municipal Complex. This facility serves only the Town of Waterford residents and commercial businesses.

The Transfer Station is open
4 days a week from April—
December
3 days a week from
January—March.

BY THE NUMBERS

Propane tanks (168)
Motor Oil (3,175 gallons)
Fluorescent Bulbs (4,088 pounds)
Freon (634 units)
Electronics (40.74 tons)
Oil Filters and oily rags
Batteries (5,300 pounds)
Mattresses (1,565)
Bulkly Waste (793.88 tons)
Leaves/Brush (492.49 tons)

Administration Report

ADMINISTRATION

Gary Schneider—Director

Daniel Matheson—Assistant Director

Thomas McKittrick—General Foreman

Sandra Kenniston—Office Coordinator

Nancy James—Clerk –Typist

Maryellen McConnell—Clerk Typist



A small opening to a large operation

Payrolls - **1,716**

Average calls received **125** a week

6,500 calls in a year approx.

Purchase Orders—**165**

Citizen Concerns—**785**

Highway Daily Work Orders recorded—**5,720**

813—mechanic work orders recorded

Excavation Permits processed— **193**

The Administration Department keeps the Town's fuel records:

DIESEL USAGE 143,190.46 gallons

UNLEADED USAGE 92,857.55 gallons

New Equipment



The Department purchased this paving machine to begin the much needed repair on the Town asphalt sidewalks.



Our mechanics have been working to re-hab this roll-off trailer. It is a project they work on when time allows. This will save the Town a lot of money by making this like new!



This new side-loading truck was ordered in FY21, but it was delivered/received in FY22. The arm is a bit different, so we have had to encourage residents to give us the 4 feet of space between the carts, so we don't knock everything over.

Capital Improvement Program - Constructed

Resurfacing—getting into our neighborhoods

Olive Street
Louise Street
Monroe street
Orient Street
Vivian Court

Eversource Roads

Public Works has worked with Eversource Gas for them to pay for half of the cost to resurface these roads.

Dunbar Road
Rainbow Court
Milton Road

SPECIAL APPROPRIATION—\$1.7 MILLION Approved in June, 2022

This will allow us to schedule work on the following roads:

Niantic River Road
Daniels Ave
Butlertown Road
Lakes Pond Road
Gardiner's Wood Road

Capital Improvement Program-Under Design

Resurfacing

Tiffany Ave
Savi Ave
Cherry Street
Willow Street
Cedar Street
East Brook Road
Kingfisher Way
Woodlawn Ave
Sandy Hollow Drive
Mackenzie Road
Kestrel Lane

Sidewalk Replacement

David Street
Summer Street
William Street
Norman Street (portion)

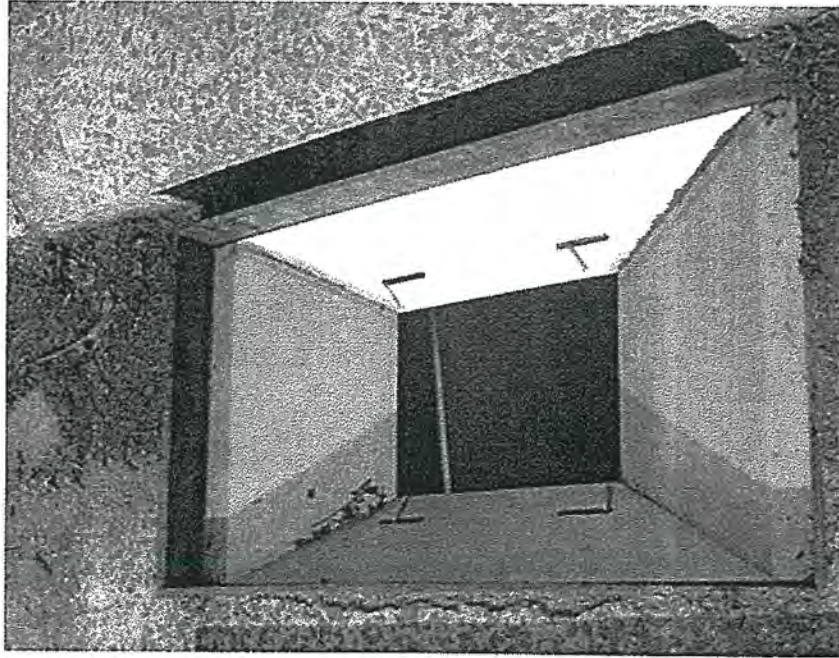
Other Construction

Sandy Hollow Road Curb Replacement

Partners in Environment

What the Department is doing:

Storm Drain Filter



Eastern Ct Conservation District contacted the Town to install 20 catch basin storm drain filters. We installed them in the avenues, east of Niantic River Road. These storm drain filters with smart sponge will filter stormwater runoff from the roadway and parking lots, removing up to 99% of common NPS pollution, prior to its discharge to Niantic River. Regular inspection is required to ensure the filters will perform to optimal levels.

Pictured here is Assistant Director, Dan Matheson going over the installation process.



Partners in Environment

How can you make a difference?

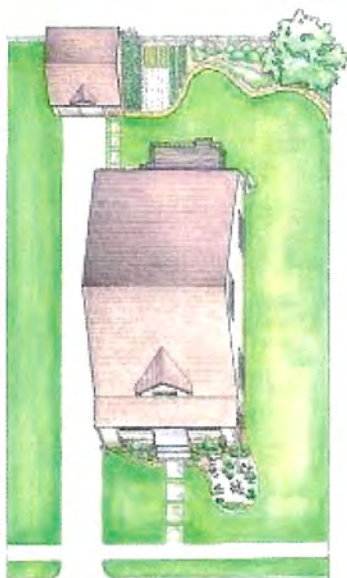
What can a resident do to improve the health of our brooks, rivers and Long Island Sound?

- ⇒ **Pick up litter and pet waste so that it doesn't wash in the catch basins**
- ⇒ **Minimize the use of insecticides, herbicides and fertilizers**
- ⇒ **Install a rain barrel**
- ⇒ **Create a rain garden**
- ⇒ **Never dump anything down the catch basin**
- ⇒ **If you have a septic system, maintain it by inspections and regular pumping**

What can you do?

INSTALL A RAIN GARDEN

Construct a rain garden to increase your property's ability to absorb water and improve water quality. Direct roof run-off or driveway run-off to these areas.



REDIRECT DOWNSPOUTS TO GRASS OR GARDENS

Redirect run-off water from your driveway and away from the street to places where it can infiltrate into the ground and decrease the amount of water that enters storm drains.



SAVE WATER IN RAIN BARRELS

Collect and store water in rain barrels for lawn and garden use.



Training

Committed to ensure a safe and compliant workplace, the Department have used virtual and classroom opportunities to train, certify and inform the employees.

The Director participated in multiple on-line classes including Safe Streets, Recycling for the Future and Snow Removal options.

Highway Maintainer IV's need to stay up to date on certifications as our Transfer Station / Volume Reduction Operators.

This year **2** of the 3 took the class online.



The Assistant Director was re-certified for Highway Construction Inspection—Level III and Concrete and Paving Inspector

Public Works keep the crew up to date with flagger certifications.

4 received the certification this year.



ONLINE TRAINING



2 Mechanics attended brake certification classes



Defensive Driving

LOCKOUT/TAGOUT

HAZ COM

Blood-born Pathogens

Chainsaw Safety

Flagger Certification

PPE

SEXUAL HARASSMENT

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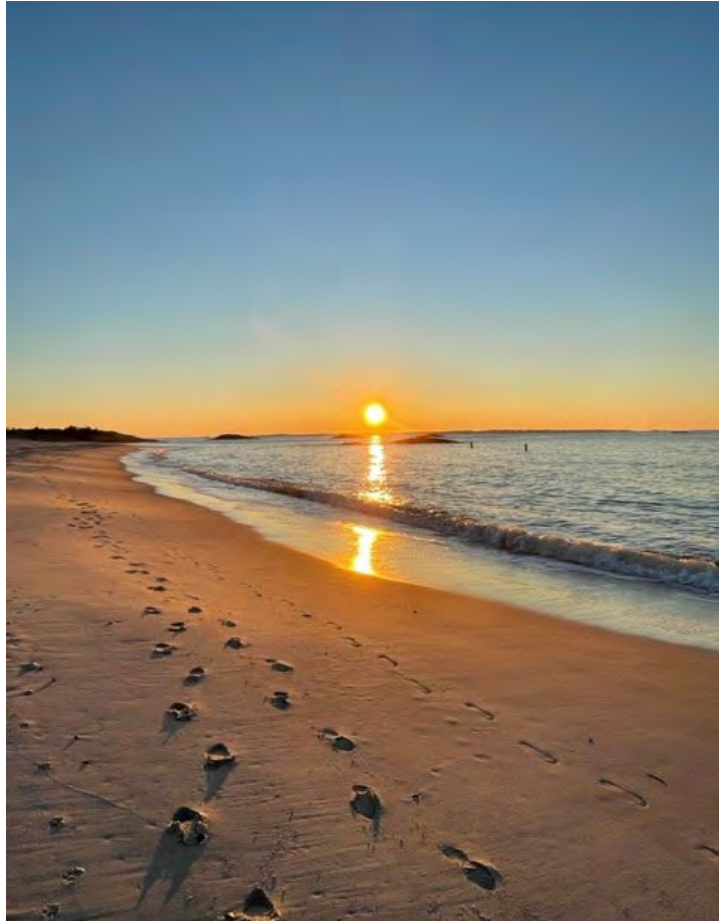
Waterford Recreation & Parks Commission

Fiscal Year 2022 Annual Report

- ❖ ESSENTIAL
- ❖ VALUE
- ❖ EQUITY
- ❖ OPPORTUNITY
- ❖ SUSTAINABILITY

It is important to remember and consider the value and impact recreation and park services have on their communities. This annual report identifies the need and importance of providing opportunities for activity and connections.

The benefits are endless in terms of health and wellness, safe social spaces, and education of our community.



FY'2022 ANNUAL REPORT
RECREATION & PARKS COMMISSION

The Recreation and Parks Commission welcomes Jim Gregg in 2022, joining Nan Scheiber, Steve Elci, Kenny Hall, Rich Ericsson, Melissa Chiappone, Ed Murphy, Traci Santos, and Lucas Beaney. We are very grateful for the time and efforts of the commission in attending our events, helping shape our operations, and understanding what a vital role recreation and parks play in a community.

We have to fake a smile and fondly wave to Sue Gardiner as we will miss her in so many ways. Sue has helped the commission navigate change and needs of the community since 2009! And that merely represents her time on the Recreation and Parks Commission. It is in her nature to be involved and care about our residents, so we still expect to see the Gardiner family at future functions!

The Commission was not the only ship to take on heavy water. After 48 years of service, Office Coordinator Ann Nolan decided it was time to retire. Director Brian Flaherty was offered a great opportunity working for CT DEEP and retired after 23 years of service to the town. Their knowledge of the operations and procedures will be a large loss for the town and we wish them well in their next chapter.

In an effort to make lemonade, we are realizing the opportunities in front of us to change and create better practices by having new staff and direction. Staff have improved communication with other town departments and discussed how reports or new processes could best be handled, proper submittals for financials and new software, etc.

The Community Center operations and staffing have changed over the year to formally integrate Youth and Family Service programming to the building. We are welcoming new staff members in Human, Youth, and Senior and joining forces to work together for the best of the community.

Let's take a look at universal recreation and park benefits

The impact that Waterford Recreation and Parks has on its residents goes even further to meet the standard of benefits. Waterford is blessed with beach waterfront, acres of open space and developed parks/trails, athletic facilities (including pool opportunities), and a Community Center. These are ideal amenities for many individuals and families looking to find permanent residency.

Our department is committed to establishing best practices to provide acceptance, accessibility, and a “belonging” to our Town and activities. In doing so, we review national trends and what opportunities should be provided to residents.

Priority: Promoting Community Wellness

Many Americans live sedentary lifestyles, especially today. Parks help provide places for community members to get outside and be active, encouraging a healthier lifestyle.

Studies have linked parks to increased aerobic exercise. Local green spaces spurred a 25.6% increase in people getting active at least three times a week. Incorporating outreach with a new recreation area led to 48.4% in exercise with a subsequent rise in aerobic capacity of 5.1%.

The wellness benefits extend past encouraging better physical health — parks and recreation areas can also help improve mental health. Increasing green space nearby by only 10% led to a decrease in health complaints. Simply viewing nature-inspired scenery led to reports of less fear and anger and more considerable attention and peacefulness.

Communities need to promote their residents' well-being. Creating recreation areas is one way to cater to the needs of both mind and body. Community members may use the park to walk their dog, play basketball, ride their bike or enjoy a picnic with friends. Regardless of how they choose to use the space, they'll be able to benefit in their own way from the opportunity for physical, mental and social health that a park provides to all.

The environmental benefits of parks are equally as important as the health benefits. Public parks give developers the chance to plant indigenous flora and entice native fauna to the area. Residents get to see what plants grow naturally in the region, while caretakers reap the benefits of needing to provide less care to plants adapted to the climate. Conserving wildlife in parks helps to sustain nature, even in the most populated, urban areas.

Air pollution from cars and industrial plants can reach dangerous levels for the residents where planting trees in recreation areas can combat this problem.

Each acre of tree cover can remove 80 pounds of pollution from the air. Across the United States, this adds up to an estimated 75,000 tons of pollution removed from the air, which provides the national economy a \$500 million dollar benefit.

In addition to removing pollution, trees and green spaces also use carbon dioxide (CO₂) to create food. Decreasing pollution from the atmosphere will help reduce climate change. Each acre of trees removes 1.2 tons of carbon dioxide each year. An acre of trees stores 40 tons of CO₂, while the same area of soil holds 32 tons of this gas.

Social inequality presents a serious problem for town planners. However, parks could help the situation by providing residents of low-income neighborhoods with safe spaces to visit. People already feel safe in parks. In the study of people's perceptions of park safety, the 48 parks were mostly in low-income neighborhoods. Minorities felt safer in the parks by a sizable percentage, especially in certain situations such as during daylight or when the park had a crowd.

Encouraging all groups to use parks means encouraging people from every income level to take advantage of the amenities.

NRPA PARK PULSE

People Value Trails Provided by Parks and Recreation

3 in 4 U.S. adults want public walking, hiking and biking trails close to home.



Nearly half of all adults say access to these trails is **extremely** or **very** important. Millennials and residents of the western region of the United States are among those most likely to value trail access near their homes.

Each month, through a poll of 1,000 U.S. residents focused on park and recreation issues, NRPA Park Pulse helps tell the park and recreation story. Questions span from the serious to the more lighthearted. The survey was conducted by Wakefield Research (www.wakefieldresearch.com).

Visit nrpa.org/ParkPulse for more information.



NATIONAL RECREATION
AND PARK ASSOCIATION

- Three in four U.S. adults say it is important that they have access to public walking, hiking or biking trails near their home
- Nearly half of all U.S. adults say it is extremely or very important that they have access to public walking, hiking or biking trails near their home
- Residents in Western states are most likely to say it is extremely or very important that they have access to public walking, hiking or biking trails near their home
- Eighty-four percent of millennials say it is important that they have access to public walking, hiking or biking trails near their home

PARKS AND RECREATION

Advancing Community Health and Well-Being – Key Findings:



Parks and Recreation: Advancing Community Health and Well-Being | 3

- Nine in 10 park and recreation agencies take specific actions to ensure their health and wellness programs and services promote health equity
- Eighty-four percent of park and recreation agencies offer in-person fitness and exercise programs
- Seventy-two percent of park and recreation agencies offer virtual fitness and exercise programs
- Park and recreation agencies are leaders in addressing public health threats, such as physical inactivity, chronic diseases, social isolation and loneliness, and food access.

What is Waterford doing in the Parks?

In our maintenance division, the main focus is to provide safe connecting spaces. A park accessibility review and improvement schedule is being created through staff and commission member sub-committees. Efforts have already been made at Waterford Beach Park connecting the parking lot to the causeway and providing an accessible route all the way to the waterfront. In the Civic Triangle, clearing and trail work has been performed with direction from plans to provide access from corner to corner.

We are starting to phase in better utilization of equipment and prioritizing reducing our carbon emission footprint. We have replaced our previous mowing/equipment brand with a Ventrac system that allows the base machine to interchange by using a variety of attachments, depending on the work. Machines will no longer simply be mowers. This equipment can now broom walks and parking lots, remove snow, get into trail spaces we have never been able to reach with equipment before, and more. We are also transitioning to electric powered hand tools where possible.

Quick review of Maintenance accomplishments:

- ❖ Cataloguing Town gardens and trees for education on care/maintenance
- ❖ The Jordan Park House electric lines were installed with the Utility Department, providing the appropriate amount of power for events and gatherings
- ❖ Continued improvements at Waterford Beach Park: the accessible walk is scheduled to be treated/sealed in the spring – bathroom schedules have been adjusted to accommodate seasonal use - tree and other plantings continue to be installed – a water line repair was completed with the Utility Department to allow for better shut-off and seasonal options – testing of water quality continues to be monitored by LedgeLight and reported weekly during operations
- ❖ Jordan Park House wetland plantings and environmental buffer. The park side of the wetland has been established and receiving attention from the Pollinator Pathways and Thames River Garden Club as well as our maintainers for continued growth and improvements. The Nevins Cottage side is anticipated to begin in Spring 2023
- ❖ Support has been given for clearing of trees/access points to allow for information and discovery in the Arnie Holmes pond dredging and connecting walkways presented in the Civic Triangle plan
- ❖ Wood Program continues to be administered annually in the colder months. Households serviced continues to grow.
- ❖ Removal of old shrubs and debris in front of the Nevins Cottage property and replaced with split rail fencing to carry the theme of the historic district/Jordan Park
- ❖ The Fish Ladder at Jordan Mill Park is currently under repair
- ❖ The turnaround/drop-off parking at Leary Park has been transformed from a failing juniper island to a new, solar lit flag pole surrounded by a cobblestone base. The island was re-mulched and plantings will be installed in the spring. There is now an appropriate place to look when playing the anthem before athletic events.

What's Next?

Looking Ahead : FY'23 and Beyond

- ❖ Shade structure at Children's Playground – funded through the Gardiner Family Foundation to provide much needed shade for relief hot, sunny days.
- ❖ Surface Repairs on basketball and tennis courts are being reviewed for best durability and playability
- ❖ An accessible walk at Pleasure Beach will be installed in Spring 2023 after continued review of plans
- ❖ We are planning an improved pathway from the parking area to the Stenger Dog Park.
- ❖ Identifying ways to gain better access to the Leary Park lower fields
- ❖ Continued trail development/mapping and use discussion on Barry Farm and Sportsmen Club
- ❖ Exploring the extension of accessibility mat along the dune fencing at Waterford Beach Park
- ❖ Irrigation at Leary and Veterans fields
- ❖ Leary playground improvements
- ❖ Veterans War Park walk repairs – bricks, replace edge supports, etc.
- ❖ Researching Town owned 800' waterfront on Scotch Cap for residential use
- ❖ Discussion of potential maintenance operation/garage relocation to Waterford Beach Park from the Civic Triangle
- ❖ Property Use review to include SW School property, Marilyn Road Parklet, Little League North facilities

These projects and goals are on top of the seasonal and regular landscaping responsibilities. Weather plays a large role in what projects we can take on and accomplish. We will always strive to continually update park accessibility and performing any necessary improvements at all areas under our jurisdiction.

KEY FINDINGS OF THE 2022 ENGAGEMENT WITH PARKS REPORT:



- 275 million people in the United States visited a local park or recreation facility at least once during the past year
- Nearly three in four U.S. residents have at least one local park, playground, open space or recreation center within walking distance of their homes
- 84 percent U.S. adults seek high-quality parks and recreation when choosing a place to live
- Nine in 10 people agree that parks and recreation is an important service provided by their local government
- Nearly three in four people agree that equity should be an *extremely* or *very important* goal for their local park and recreation agency

Priority: Encouraging Activity and Social Skills in our Community

With recess at schools averaging 10 to 35 minutes a day, kids may not have enough time for social interaction at the school playground. Having a park in their neighborhood allows them to meet other kids outside their peer group and learn how to interact with each other.

While kids see the same peers at school every day, visitors at a local playground or park may change regularly. With new friends to make and people to meet, kids visiting their community playgrounds can continue to build their social skills outside of school.

When kids get to play outside instead of indoors, it increases the positive impact of physical activity. Kids who spend time outside have:

Better test scores

Better cognitive function

Fewer behavioral problems

Fewer signs of ADHD

Improved self-discipline

Getting kids to play has risen to such high levels of importance that doctors prescribe time outdoors for some patients as part of a push by the National Recreation and Park Association. Pediatricians have recognized the advantages of a park for their patients.

Childhood is a different holistic experience for every kid. Kids need hands-on learning opportunities outside of the classroom, and community playgrounds can be an enriching space for kids to learn and have fun.

For children with disabilities, finding ways to get active can be difficult. A park with an inclusive playground that allows kids of all abilities to play lets everyone in on the fun.

Kids who engage with others of differing abilities from themselves increase their positive feelings for others. A study from the University of Nebraska Lincoln showed that preschool kids who interacted more frequently with kids with disabilities had a more positive attitude toward all people with disabilities.

Luckily, community parks can be a fun, cost-effective way to keep kids occupied. Parks, especially those with innovative playgrounds, give parents a break from the usual routine, and kids get the chance to release their energy. Regardless of the number of kids in a family, a trip to the park is easy on a family budget.



- Ninety-eight percent of U.S. adults agree that it is important to provide youth with equitable access to sports opportunities.
- Eighty-six percent of millennials and parents agree that it is *extremely* or *very* important to provide youth with equitable access to sports opportunities.
- Eighty-eight percent of parents with children between the ages of 13 and 17 agree that it is *extremely* or *very* important to provide youth with equitable access to sports opportunities.

What is Waterford doing for program and event opportunities?

This component of our operations has been challenging over the past year. In 2021, the Program Coordinator of 38+ years retired and a new employee began in April of 2022. This was an interesting transition as we uncovered the “why” and “how” on the position responsibilities and ways to streamline and improve overall operations. Unfortunately, the new hire for the position was persuaded to another higher paying position elsewhere in the state. We are currently active in the recruitment process in filling the position. Although we await a fulltime program coordinator, we continue to provide our

fitness staples and look to invigorate a community that has been slow to recover from restrictive lifestyles.

Pickleball needs to be at the top of every providers list. Our courts in town are dominated on a daily basis by eager players of all ages. Recreation and Parks is working with the Town to improve the court surfacing at our existing facilities as well as providing an additional location in the Civic Triangle. We continue to support the activity with the purchase of portable nets for the four courts at Leary Park and the two courts at Waterford Beach Park. These court facilities were lined for both tennis and pickleball.

Another new program we are extremely excited about is E-sports which takes the competition and team environment to the gaming stations. Although this activity presented itself as an opponent during its initial concept, we have come to realize its impact on our residents and the benefits this program can provide. We will be promoting less screen time and education on the balance of electronics and wellness while also allowing for a large number of residents to socialize and compete in popular gaming tournaments. E-sports now offers college scholarships and we will be one of the first in the area to promote and provide this opportunity.

During our review of offerings, the staff felt there was not enough of a presence or programming in our Aquatics section. In the fall we began offering private swim lessons for all ages and are now offering water sports programming on Wednesday evenings.

We recognize the struggles with learning and play time in the school systems. Recreation and Parks is looking to build an after school relationship where programming can take place right in the schools. This provides more free-play time that is needed to combat the decreasing time allowed for recess. Allowing these opportunities at the school also provides families with ease of transportation.

A new Special Revenue Account was created for FY'23. The account structure provides that funding for the program be borne of the actual participants. We are navigating this new operation carefully and with the assistance of the Finance staff. We will capture as much information as possible for preparation in presenting the FY'24 Budget request. We are currently 3 months in with new registrations coming in the end of July and all programs offered have been subsidized by those taking the class.

RecDesk has already become a tremendous asset. Our online presence last year facilitated 6% (\$11,289) of our registrations with much more room for growth. Users have given glowing reviews on the online calendar for field and facility events, having the ability to see when rooms are available or what activities are happening at our parks and athletic fields.

Social Media outreach has drastically improved. Content and frequency have been prioritized to provide as much information as possible in promoting our events and other offerings throughout Waterford.

Special Events

- ❖ BioBlitz – Over 53 unique species of plants and trees were identified in the first BioBlitz held at Stenger Farm Park. We hope to continue providing these educational opportunities at additional locations to better understand the care and habitats of our native plantings.
- ❖ PH Road Race – We celebrated the 40th annual race in 2021 w 60+ participants/runners
- ❖ Harvest Festival- The Daily Planet was the guest band for the event and we expanded offerings to include the Farmers Market, Food Pantry, several Town department information booths, Girl Scouts painting pumpkins, Bike Helmet Rodeo with Waterford PD, and the Touch-A-Truck organized by Public Works Sandy Kenniston. We were fortunate to have two food trucks available this year and looking forward to next year's ideas for improvement.
- ❖ Concerts – A full series was allowed this year with weather and public gathering restrictions eased. We welcomed the Waterford Community Band as our annual opening act and held a variety of music and entertainment for the remaining 8 shows. Sponsorships and earlier preparation will provide a boost to next year's slate of performers.
- ❖ QH and JPH Tree Lightings – Light Up The Night at Jordan Park House was an amazing eye catcher. The luminary environment was welcoming and special. Many happy residents with the middle school chorus, Mr. and Mrs. Claus, lighting of the Town tree, and volunteers and organizations throughout helping make a magical night. All efforts will be made to recreate and add to this year's event while also bringing more activities to the Quaker Hill Tree Lighting.
- ❖ Farmers Market – The Waterford Farmer's Market has found a new home at the Community Center! Providing local, fresh products all throughout the year.
- ❖ Welcome To Waterford – renewed energy into a welcoming program to new Waterford residents. Cole Baumgartner is an Eagle/Life Scout that used this project as a platform to start discussions and presentations for new and interested residents of Waterford. The next event is scheduled in January 2023.
- ❖ Water Safety Day Proclamation: A day of water safety and educational games was provided by the Waterford aquatics staff. This will be an annual event raising water safety awareness in a coastal town.
- ❖ Food Truck Festival – A full hands-on approach by the town in trying to accommodate this request. A lot of people were in and out of the park throughout the day to almost 6,000 visits in total. This event was very taxing on town personnel and would be more lucrative if organized in-house.
- ❖ At Home Test kit handouts – participated in distribution sites at Waterford Beach Park, Public Safety, etc.
- ❖ Stuff The Bus – collecting for the Food Bank and spending time with schools
- ❖ Art in The Park – held at Jordan Park and organized by the Historical Society. Providing assistance throughout the event.
- ❖ Save The River Save The Hills Annual Regatta at Grimsey Beach on Oswegatchie Road
- ❖ Waterford Day Parade – organized through First Selectman. Presence in parking areas and assistance with day of events.
- ❖ Memorial and Veterans Day preparations for events at War Park, etc.
- ❖ Easter Egg Hunt at Waterford Beach Park

FY' 24 will introduce:

- ❖ Community Center Sock Hop
- ❖ End of Summer Celebration at Waterford Beach Park
- ❖ Plus many improvements and enhancements planned for existing events!

Diversity, Equity and Inclusion in Parks and Recreation: Key Findings



- Eighty-one percent of U.S. adults want parks and recreation to ensure inclusivity through policies and practices.
- Ninety percent of baby boomers want parks and recreation to ensure inclusivity through policies and practices.
- Seventy-three percent of baby boomers say that ensuring inclusivity through policies and practices is *extremely* or *very* important.

How can we make Waterford more attractive?

Homeowners view parks as a desirable amenity. Because of this, property values increase the closer homes are to a recreational space. With increased property values comes the potential to bring in more property taxes, giving your city funds to further enrich the area.

A study in Washington State reported that homes within half a mile from a natural area or park had values 8%-20% higher than those not near green spaces. That benefit decreases to 0% when homes are further than half a mile from the park, so proximity is key.

Prices people will pay for homes closer to parks also increase. People are willing to spend 10% more for an inner-city home located within a quarter-mile of a park. Greenbelts next to residential communities increase the prices people will pay for homes by 32%. Natural areas pay in real estate both for the homeowners and the local government.

How will Recreation and Parks sustain the level of offerings and special events while continuing to provide more? The Special Revenue account will assist in allowing the department to create programs provided the funding is met before launch. This new financial mechanism supports programming that is needed and only runs if the participant interest is captured. There are some programs that still require the community to subsidize a portion. Aquatic programs, such as swim lessons, require certain staffing levels per participant as well as lifeguard and facility staffing. We do our best to cover the costs through our pricing schedule without making the such an important coastal community program unaffordable.

We have also prepared a sponsorship policy and proposal being reviewed by Town council. Our hope is to be able to attract local businesses to our special events to help offset the costs. The Summer Concert Series, ESports, and other opportunities will be explored.

The Recreation and Parks Commission also voted in favor to increase the rental fees for our fields and facilities. We believe our fields and facilities are the cream of the crop in our area and the pricing and use should reflect that. Our pricing is now in-line with our neighboring towns.

The Town is fortunate with the generous donations provided to various departments from the Gardiner Family Foundation. Recreation & Parks would not have the playground equipment and spaces without the Gardiner family support over the years. The funding has helped provide countless entertainment in our playgrounds for kids in the region. We are grateful for their civic recognition and improvements to our parks.

Where did we end up with our FY'21 "Looking Ahead"?

1. Investigating operational savings through Eversource and D/E/F Electrical services in updating fixtures and light systems through potential municipal grants. Currently, the Waterford Beach Garage and Veterans softball field lighting are submitted and being reviewed. ***Public Works Building Manager has taken over the grant request.***
2. Seeking to cut costs in maintenance Fleet Management by converting to the Ventrac system from Toro. This change should allow for several machines to operate off of base systems and share accessories and attachments (mowing decks, tillers, blowers, stump grinder, etc.) to improve routine efficiency and lower rental costs. We are also expecting a drop in preventative maintenance and repairs as Toro is a proprietary company that requires specific parts and company licensed representatives/mechanics. ***The first Ventrac is to be***

delivered in mid-November. We have already realized cost savings from the purchase in comparison to previous equipment AND will have more use of the machine throughout the year.

3. Targeting revenue opportunities at the Community Center during the week to outside businesses looking for space with the growing remote work climate. This will be in balance with identifying drop in use and program requirements. ***While we have not been able to find available space for outside businesses to use, we were able to adjust rental fees on the weekend to be more competitive and generate additional revenue to the Town General Fund.***
4. Beginning a composting operation in hopes of reducing loam orders in the future as well as repurposing collected leaves and appropriate debris. ***We have been turning the compost pile at WBP and are starting to see some of the soil being created. We will continue this practice while also using Rte 85 Transfer Station to help with the bulk of the leaf removal.***
5. Pursuing tennis/pickle ball and basketball court replacement with post-tension concrete surfacing that provides a much safer environment and warranty. The post tension concrete justification is similar to that of artificial turf fields in life expectancy and wear and tear. ***Capital Improvement plans have been submitted and court resurfacing is being reviewed.***
6. A focused effort on outdoor gatherings and community event programming to bolster awareness of offerings and opportunities as well as providing stronger sense of community. Additional adult leagues, contests, and festivals will be attempted. ***The Community Center has provided an outlet for introducing new events and welcoming Waterford groups to participate and get involved with the community. Our concert series and special events continue to expand annually.***

	<u>FY2022</u>	<u>FY2021</u>
Revenues:	\$208,382	\$89,104.87
Programs Offered:	91	100
Enrollments:	1,137	768
Male	364 (32%)	261 (34%)
Female	773 (68%)	507 (66%)
Resident Participants	1,012 (89%)	691 (90%)
Non-Resident Participants	125 (11%)	76 (10%)
Community Center Attendance:	14,500	493
Program Efficiency	91 Offered	100 Offered
	85 Administered	91 Administered
	93% Run Rate	91% Success Rate
	90-100% Recovery	90-95% Fee Based Recovery
Athletic field permits issued	828	494
Wood Orders(deliveries/residences)	36/24	87/66
Concerts (#of concerts held)	10,700 (9)	0
Facebook Engagements	40,087 last 30 days	N/A
	708 shared posts/"likes"	N/A
Registrations: Check	50%	N/A
Cash	44%	N/A
Credit	6%	N/A

NRPA PARK PULSE

Parks and Recreation Is a Funding Priority

More than **3 in 5** U.S. adults are likely to vote for a political candidate who makes park and recreation funding a key priority.



Millennials are among those most likely to vote for a mayor, county executive or council member who prioritizes park and recreation funding.

Each month, through a poll of 1,000 U.S. residents focused on park and recreation issues, NRPA Park Pulse helps tell the park and recreation story. Questions span from the serious to the more lighthearted. The survey was conducted by Wakefield Research (www.wakefieldresearch.com).

Visit nrpa.org/ParkPulse for more information.



NATIONAL RECREATION
AND PARK ASSOCIATION

A political candidate (e.g., mayor, county executive/president, council member, congressperson) that makes park and recreation funding a key priority is more likely to get the public's vote come election time. More than three in five U.S. adults say they are likely to vote for a political candidate who makes park and recreation funding a priority. Parents and millennials show the strongest support for these candidates.

- 62% of U.S. adults say they are likely to vote for a political candidate that makes park and recreation funding a priority.
- Compared to adults overall, millennials (69%) are more likely to vote for a political candidate that makes park and recreation funding a priority.
- Parents (75%) are significantly more likely than non-parents (55%) to vote for a political candidate that prioritizes park and recreation funding.

Last Review:

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. 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. In order to fill this requirement, Waterford Recreation and Parks strives to ensure every Town park has equitable access and various points of interest for the public to enjoy. Accessible pathways, fishing piers, mobile beach chairs, trail footbridges, and more are essential to providing these services.

Our success in delivering essential programming and available park access provides a higher standard than our peers. The National Recreation & Parks Association has completed an “Agency Performance Review” that is providing benchmarks to agencies throughout the country according to their population and offerings. We are currently inputting Waterford’s data to create a standard that outshines our peers. We hope to have results and comparisons available during the budgetary process.

We have valuable resources in Waterford for improvements and developments. Our goal is to take every advantage of and protect our beautiful surroundings while engaging the public in wellness activities.

All in all, we have a wide range of active and passive recreational opportunities in front of us with a very strong foundation to continue building. Financial support to improve parks and offerings is a key factor in achieving success and we hope to continue health and wellness being a priority in funding consideration for Waterford.

Respectfully Submitted,

Ken Hall, Chair of Recreation and Parks Commission



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REGISTRAR OF VOTERS ANNUAL REPORT FY 2022

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 NCOA canvass of electors was completed by the end of May 2022 as required by law. We are also using reports from the Electronic Registration Information Center (ERIC) to conduct additional canvassing of voters to ensure accuracy of voter registries. An inactive list of voters was generated naming those voters who have not responded to these canvasses. To continue to keep our records as accurate as possible, we do daily upkeep of additions and removals of electors as directed by the Connecticut Voter Registration System.

The Registrars attended biannual Registrar of Voters Association of CT conferences in Southbury, September 2021 and in Windsor in April 2022. All necessary town meetings and most monthly county meetings held at the Montville Town Hall were attended.

During FY 2022 we held a municipal election on November 2, 2021. The turnout percentage was 32.6 with 614 voting absentee and 6 registering and voting in the Election Day Registration for a total of 4,642 people voting. The town of Waterford also held a referendum on the Eversource contract on May 31, 2022. Certified results show 241 yes votes and 1,663 no votes.

The current number of voters in Waterford as of June 30, 2021 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	1061	651	1614	50	3376
002	00	1100	615	1511	53	3279
003	00	1215	904	1788	48	3955
004	00	1109	830	1479	63	3481
TOTAL :		4485	3000	6392	214	14091

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ANNUAL REPORT OF THE WATERFORD RETIREMENT COMMISSION FISCAL YEAR 2021-2022

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 Employees Retirement System (PERS), which is a defined benefit plan.

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 that may be obtained by contacting the Retirement Services Division of the Office of the State Comptroller by mail at 165 Capitol Ave., Hartford, CT 06106; by email to osc.rsd@ct.gov; or by phone at 860-702-3480.

Under MERS, any local government authority in the State of Connecticut (e.g., towns, cities, boroughs, regional school districts, housing authorities, or other special districts) may elect to have one or more of its departments, including elective officers, participate in the state-administered system. All eligible full-time employees of the Town and the Board of Education must enroll in the MERS plan. Teachers covered under the Connecticut State Teachers Retirement System are not eligible for the MERS.

MERS provides for retirement benefits, as well as death and disability benefits. Plan provisions are set by Connecticut General Statutes. MERS membership is mandatory for all regular full-time employees of participating departments, except for Police and Fire hired after age 60. A member is vested after 5 years of continuous active service during which the member is actively working and contributing to the MERS. Any employee who terminated prior to Oct. 1, 2001, must have 10 continuous years of service or 15 years total years of active service to be vested in the MERS.

Members are entitled to an annual retirement benefit, payable monthly for life, when they reach normal retirement age (age 55 with 5 years of service or 15 years of non-continuous active service) OR at any age if they have a minimum of 25 years of total service. For members age 62 and covered by Social Security—or, if earlier, in receipt of an SSDA—the annual MERS retirement benefit is equal to 1.5% of their average final compensation not in excess of the year's breakpoint, plus 2% of their average final compensation in excess of the year's breakpoint, times their years of service.

MERS retirees are eligible for annual cost-of-living adjustments payable on each July 1 following their retirement date. 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%. Disability retirement benefits are adjusted each July 1 based upon the performance of the fund's asset, with a minimum COLA of 3% and a maximum of 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.

Public Act 19-124 increased employee contributions to the MERS plan during FY20 and in each of the five subsequent fiscal years. Related reductions in the employer contribution rates were offset by the OSC Retirement Services Division's decision to reduce the assumed investment rate of return from 8% to 7%, resulting in increased employer contribution rate projections each year for FY20 through FY25.

PERS

The Public Employees Retirement System (PERS) is a single-employer defined benefit pension plan. The PERS was established and is administered by the Town and covers employees who retired or terminated in a vested status prior to their department's participation in the MERS. No contributions are required from PERS members; the Town is required to contribute the amounts necessary to finance the benefits for PERS plan participants. 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.

Under PERS, members who retired at their normal retirement date (age 62 with 15 years of service) receive benefits equal to 1.5% of their final average earnings (i.e., the average of the highest 5 years of earnings within their last 10 years) per year of service, limited to 30 years of service. Members who retired at their service retirement date (age 50 with 25 years of service) receive benefits equal to 2% of their final average earnings per year, limited to 30 years of service, until age 62. Members who retired at their early retirement date (age 57 with 15 years of service) could elect either to receive benefits accrued to that date, reduced by 0.4167% for each month prior to their normal retirement date, or to defer benefits until their normal retirement date with no reduction. PERS benefit provisions are established, and can be amended, by the RTM.

The PERS plan provides retirement, disability, and death benefits to plan members and their beneficiaries. The PERS plan was closed to new members at various times over the years and there are no longer any current employees in that plan. According to the most recent biennial valuation report, as of July 1, 2021, there are seven (7) individuals receiving benefits under the PERS plan.

The PERS plan has a net unfunded pension liability of \$198,424 as of July 1, 2021, to be amortized over an 11-year period. Employer contributions of \$83,000 were made for FY22, as required by the actuarial analysis. If it is determined that there are any excess assets in the PERS plan, they may be used to fund past service costs for employees who transferred to the MERS pension plan. The budget approved for FY23 includes \$27,280 for employer contributions, a reduction recommended by the actuarial firm to better reflect projected payments to the diminishing number of PERS plan recipients.

The Town of Waterford financial statements for PERS 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.

OPEB

In addition to retirement, death, and disability benefits, the Town is required to fund other post-employment benefits (OPEB) for eligible retirees. 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.

Although the Town funds its OPEB costs annually on a pay-as-you-go basis, Governmental Accounting Standards Board (GASB) Statement 45 requires that municipalities recognize it as an actuarial accrued liability inclusive of implicit rate subsidies. The GASB does not require that the Town fund the liability, only that it disclose the liability on the Town's financial statements. However, beginning with fiscal year 2016, GASB Statements 74 and 75 require that the Town report the OPEB liability on the face of its financial statements rather than in a note to the financial statements. If the Town does not adequately fund the liability each year, the liability would continue to grow and could have an adverse effect in areas such as the Town's bond rating.

On December 1, 2014, the RTM approved the establishment and funding of a trust for the purpose of reducing the Town's unfunded liability. The OPEB trust was established in February 2017 and the Retirement Commission contracted with outside firms to serve as custodians of the trust fund, invest annual trust fund contributions, and perform actuarial valuations of the unfunded liability to determine recommended annual contribution amounts to cover current-year expenses and pay down the liability.

Recognition of the liability accumulated from prior years, commencing with the 2006 liability, is being phased in over 30 years. The first Actuarial Valuation report—July 1, 2016—prepared in compliance with GASB Statement 45 requirements disclosed the net cost (unfunded accrued liability) of OPEB healthcare as \$22,530,000.

OPEB trust fund contributions of \$1,160,000 were made in FY18 and again in FY19. The Retirement Commission requested \$2,058,613 for OPEB trust fund contributions for FY20, as recommended by plan advisors due to actual and anticipated cost increases; the amount was reduced to \$758,613 during the budget hearing process. The July 1, 2020, valuation of the unfunded liability was \$19,277,319.

The Commission's FY21 request of \$1,400,000 for OPEB trust fund contributions was reduced by \$300,000 during a round of Covid-pandemic-related cuts during the budget process. For FY22, based on the Finance Director's discovery of duplicated reporting, the Commission reduced its OPEB trust fund budget request to \$750,000, and contributions for fully insured members over age 65 were moved to the Insurance budget.

Subsequent in-depth review by the Finance Director and actuarial firm of actual and projected costs and investment performance resulted in an FY23 budget of \$1,143,311 for OPEB trust fund contributions (approved May 2022). The most recent biennial valuation report (received in December) recommended that the FY24 budget request for OPEB trust fund contributions be \$1,458,305. The actuarial firm attributed the uptick to higher-than-expected increases in premiums and certified Board of Education staff retirements in the previous two years. The valuation report determined that the unfunded accrued OPEB liability as of July 1, 2022, increased to \$20,868,668.

Respectfully submitted,



Susan Driscoll, Chair
Waterford Retirement Commission

December 2022

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WATERFORD SENIOR SERVICES ANNUAL REPORT 2022

*PROUDLY SERVING
THE COMMUNITY SINCE 1989*

(860) 444-5839
24 Rope Ferry Rd,
Waterford, CT 06385



WELCOME



Carol Sanders

Senior Citizens Commission Chairwoman

Dear Residents,

The Senior Services Annual Report is an opportunity for us to not only provide you with an overview of the programs and services provided, but it's a reaffirmation of our commitment to Waterford's seniors who we've had the honor of serving in so many incredible ways. While the past year has included some changes, a lot has remained the same with enhancements in areas that have allowed us to better meet needs. This Annual Report signifies a forward progression of a department that has brought seniors out of isolation and back into the community center for a variety of opportunities. Some of our programs have even extended beyond the center and into the community for more enjoyment. From popular health and fitness classes to our newly launched mental health services, the staff and commission have devoted themselves to exceeding expectations and providing excellent service. This past year served as the solid foundation for the wonderful programs we will build on in 2023. On behalf of the Senior Citizens Commission, I proudly present the Senior Services Department Annual Report for 2021-2022.

Welcome Message



There have been so many moments in the past year that have been filled with special memories and long awaited returns. It has been a wonderful time of new beginnings and restarts. In reflecting on the past year, we have seen dramatic increases in program participation levels, transportation services, and social services' cases. Additionally, requests for case management services that help seniors and their caregivers with the important decisions that need to be made have become more sought after than ever before. It has been an honor to serve Waterford's seniors and to launch new programs while at the same time retain all of the programs that so many have come to cherish and value. The staff, Senior Citizens Commission, First Selectman, and I have worked together to launch twenty-seven new programs that were needed and highly-requested. Amongst our newest services are programs that support emotional well-being, build resilience and helped with overcoming stressful situations. The department's Annual Report reflects a wonderful comeback for Senior Services after a time in all of our lives, but especially for seniors, that was defined by the pandemic and periods of isolation. We look forward to more and more seniors returning to the center for programs and the year ahead.

Dani Gorman | Human Services Administrator



DGorman@WaterfordCT.org

Senior Services Commission



Anita Collins, Jody Nazarchyk, Dr. Dan Rissi
Carol Sanders Senior Citizens Commission Chair, Kathleen McNamara - Senior Citizens
Commission Vice-Chair & Anne Darling

Not Pictured:
Joyce M. Vlaun - Senior Citizens Commission Vice-Chair
& Dina Lopes Senior Citizens Commission

Our Team



Dani Gorman
**Human Service
Administrator**



Terry Wheeler
**Assistant
Director**



Heidi McSwain
**Human Services
Coordinator**



Donna Payne
**Senior Services
Assistant**



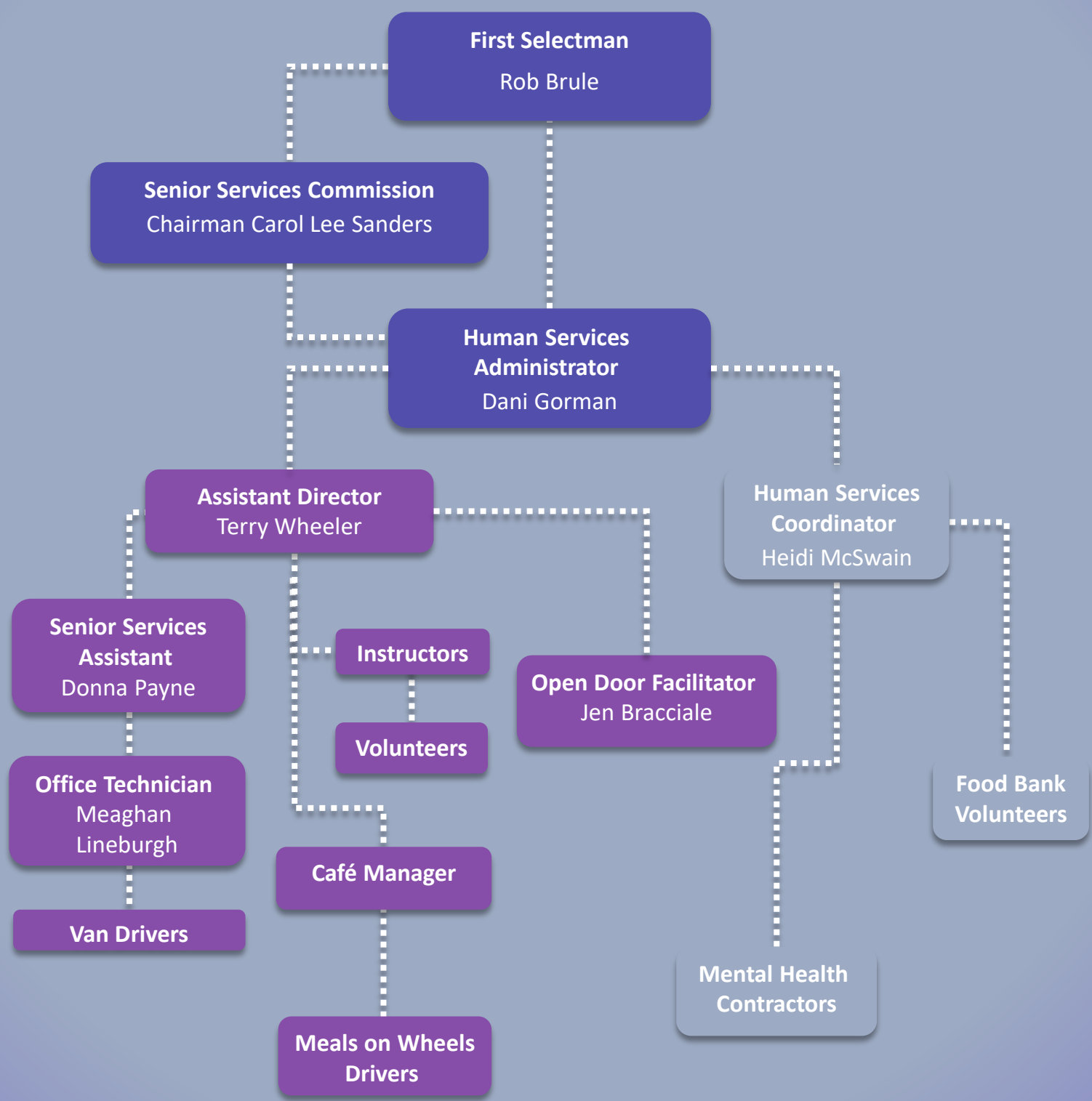
Meaghan Lineburgh
**Senior Services
Technician**



Jen Bracciale
**Instructor &
Open Door
Facilitator**

WATERFORD SENIOR SERVICES

Organizational Chart



Programs by the Numbers

Waterford Senior Services programs continue to evolve to serve the needs of a growing and more diverse older population. With new programs being implemented, we are beginning to be recognized as a vibrant place of exploration, socialization, and wellness. We focused on finding new ways to better engage older adults who are at different stages and ages in their lives.



1,439 Registrations

Senior Services had 1, 439 registrations to the 156 programs offered in FY2022



650 People

650 people got fit with Senior Services in FY2022 by joining our wellness programs.



16,454 Copies

Total number of copies of "The Loop" Senior Services newsletter distributed via email, traditional mail, or picked up from the main office.



815 hours

The number of hours of people played cards at Senior Services in FY22. Cribbage was the most popular game played in 2022.



340 People

340 gathered together for our luncheons in FY22. They were popular events for dining, socializing and celebrating the monthly special occasions.



888 BINGOS!

BINGO!
was shouted 888 times for FY2022



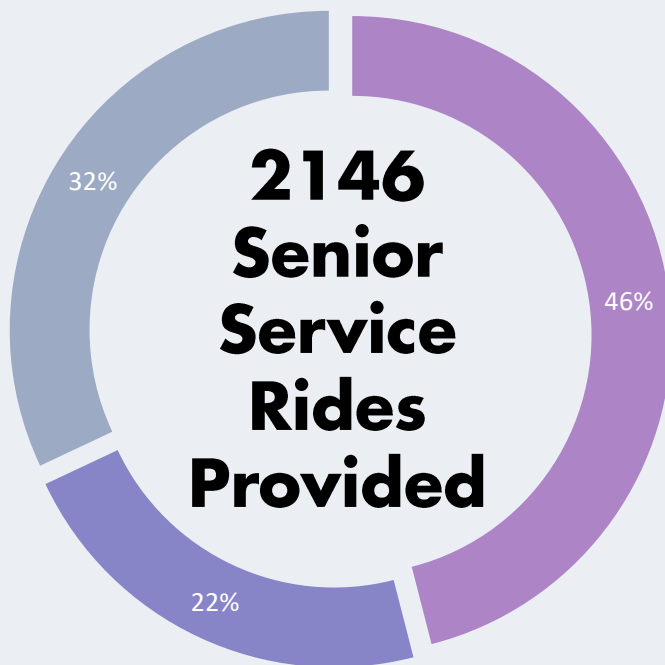
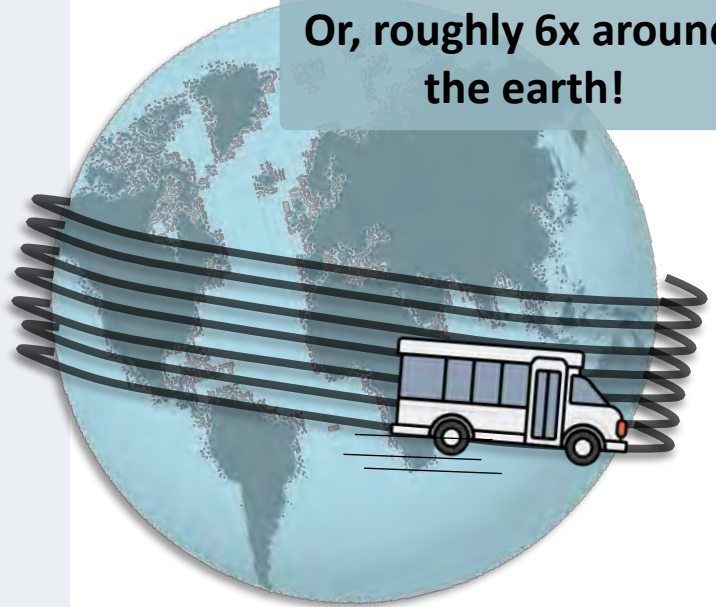
Towards the end of FY22, The Daybreak Café was relaunched with a newly hired café manger who prepares meals from scratch and also partners with local restaurants to provide meals for our clients. Meal options included fresh food and delicious desserts. Additionally, the kitchen staff offers a free coffee and tea station, daily, that has led to many residents stopping in for a warm beverage and conversations with friends in the morning hours.

Transportation

Waterford Senior Services transportation program provided 4,169 one way rides. Close to 50% of the rides were for medical appointments.

Three senior vans provided rides to a variety of activities including; exercise classes, card games and luncheons at the Community Center. We took seniors to the grocery stores, banks, barbers and the places they needed to go. Our transportation services allowed residents to remain independent and handle errands and social activities on their own.

**Our Drivers traveled
23,185 Miles in FY22
Or, roughly 6x around
the earth!**

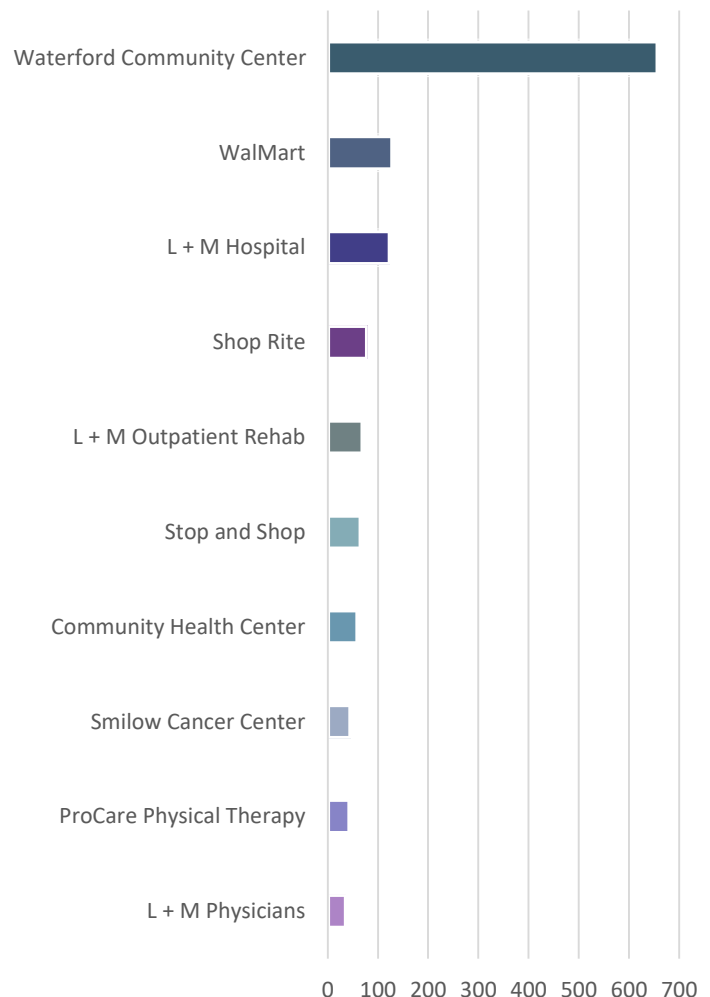


985 Medical Rides

685 Personal Rides

476 Social Rides

Top Ten Senior Service Destination



Human Services



In the past year (and especially since COVID-19), Waterford committed itself to focusing on helping residents with needs and taking an interdisciplinary approach to improving the overall quality of life of its residents. A designated Human Services Coordinator works with residents to remediate problems, administer social services programs, improve accessibility, and oversees mental health services in coordination with the contracted clinical director. Within this sector of our work for Youth and Family Services and Senior Services, the data reflects 100s of residents being served and provided with programs and services that meet the unique needs of individuals, families, and seniors.



Mental Health

500 Mental Health Cases

Renter's Rebate

Residents received \$84,973.11 in grants

Energy Assistance

176 households received grants ranging from \$150 to \$1,890 for their heating costs

Farmer's Market Coupons

\$2400 given to 100 Seniors

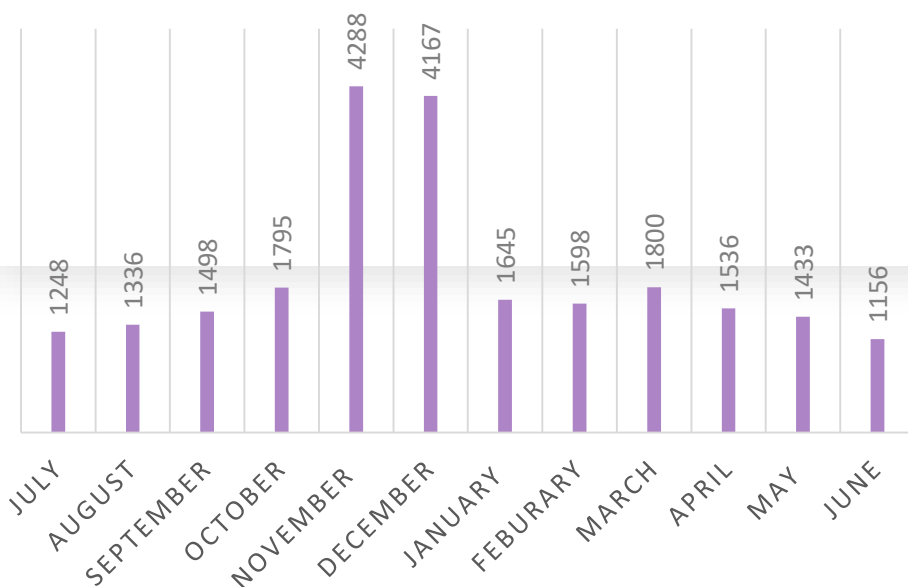
Other Programs

- DSS Benefits
- SNAP Applications for Food
- Housing
- Meals On Wheels
- Waterford Cares Teams
- Other Services (Handicap Resources, Home Repairs, Home health aid, in-home care & cell phones.)

Waterford Community Food Bank

Since its inception as a program of Waterford Youth and Family Services, the Waterford Community Food Bank has served thousands of residents struggling with food insecurities. The food bank and its devoted group of volunteers have expanded its options to include paper goods, toiletries, kid-friendly snacks, and a “client choice” option that allows its consumers to choose the items they need. This new option has not only given residents more control over their food choices, but respects their sense of dignity.

23,500 MEALS SERVED IN FY22



**WATERFORD
COMMUNITY
FOOD BANK**

At no other time than in the past few years has the Food Bank been in such high demand. As grocery food prices have increased, residents have needed the Food Bank with greater frequency and need. For Waterford’s families and seniors, the food bank has provided on-going relief financially and emotionally.

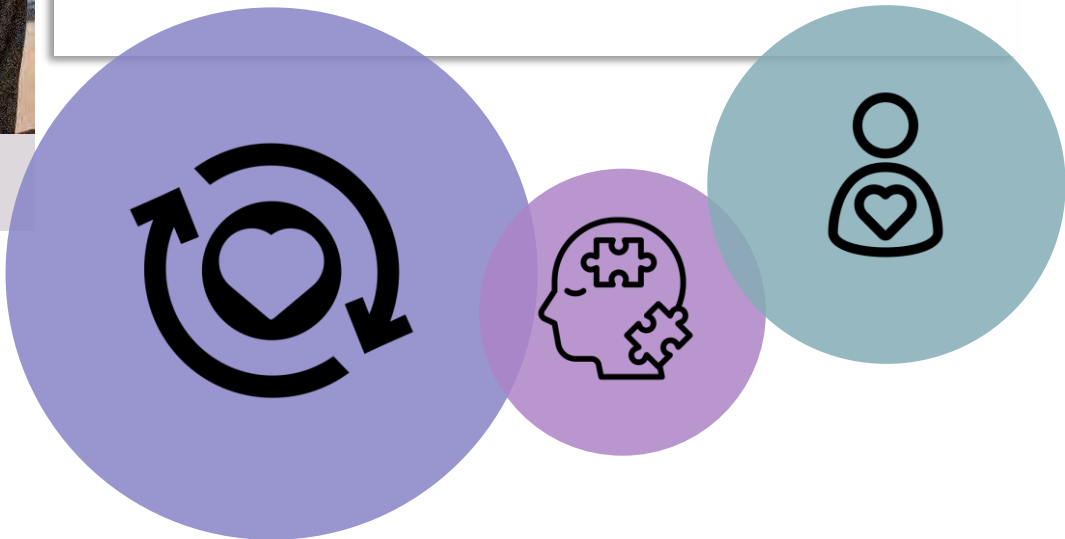
In the past year, the Waterford Community Food Bank has served as a model program for other organizations and municipalities hoping to start a program. Its well-maintained layout, consumer-friendly food options, partnerships, and welcoming volunteers have made the food bank a source of community pride. This Annual Report not only reflects the great number of households the program has served, but the hundreds of donors who have sustained the Food Bank with food and financial donations.

Mental Health

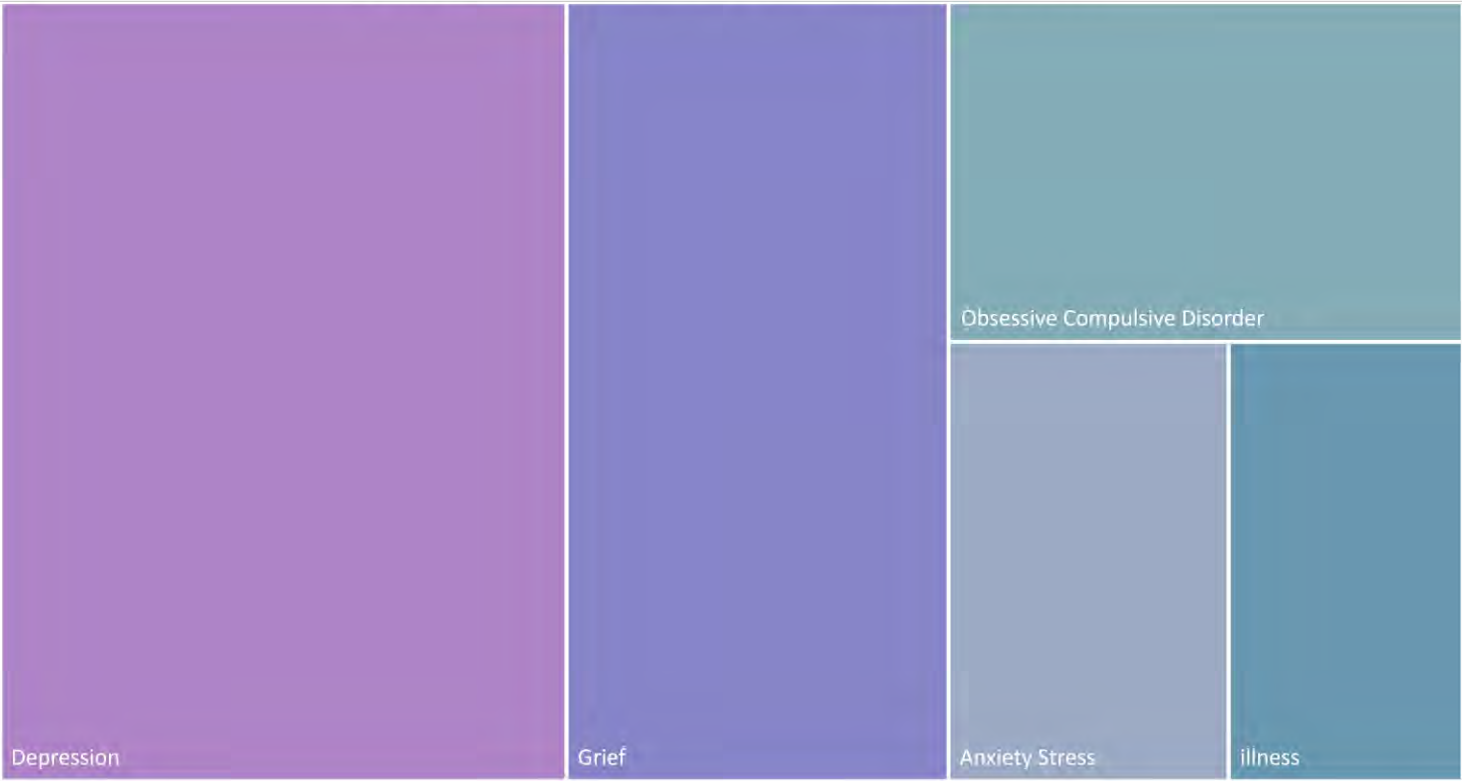


Lead Clinician Andrew Staunton,
and MSW Intern Bella Dazzi

This past year, Senior Services launched mental health services for the first time that included individual counseling and support groups. Along with the pandemic that precipitated feelings of isolation, uncertainty and loss, seniors also sought help with navigating life’s changes such as; coping with a serious illness and grief. The demand for individual counseling exceeded expectations and the two support groups (“Loss of a Loved One” and “Caregiver Support”) filled quickly. The top presenting issues for seniors seeking services were: depression, grief, anxiety, illness and Obsessive Compulsive Disorder (OCD).

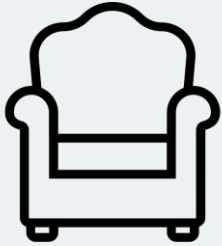


Proportional Presenting Mental Health Concerns



Open Doors

Open Doors, a program for individuals with mild to moderate memory loss and dementia, was relaunched in fiscal year 2022 with a new team of facilitators in a repurposed space that best met the needs of the participants. A new program format aligned itself with other successful programs in the state. Within a short time, the program received many accolades from caregivers and professionals who specialize in memory care.



.....
The new Open Doors space is furnished with new technology and more comfortable seating and decor that is reminiscent of yesteryears.



.....
The facilitator and mental health clinician worked together to develop activities that exercised the mind, provided for socialization, and incorporated physical activities.



.....
The group size maximum of 8 participants per cycle provided for individualized care to meet specific and personalized needs.



.....
Since the program started, it has remained in high demand. We hope to continue to increase our support of this specific population.

Choices

At your service...We remained committed to providing seniors with programs and services at every stage and age of their lives. Three certified CHOICES counselors helped Medicare-eligible individuals and their loved ones make informed healthcare decisions. This free and unbiased service was provided to seniors at all income levels and highly utilized; especially during the open-enrollment period. In a one-on-one appointment, CHOICES counselors assisted seniors in making the important healthcare decisions on:

- Enrollment
- Plan comparisons
- Eligibility screening
- Application assistance

AARP Safe Driving Class was offered to seniors as a refresher course on driving skills that also allowed them to be eligible for savings on auto insurance. 146 senior households had their taxes prepared by AARP. This free service is a partnership between the AARP Foundation and the Internal Revenue Service and hosted at Waterford Senior Services. Trained AARP Tax-Aide volunteers provided free tax counseling and preparation services to middle-and low-income taxpayers.

Testimonials



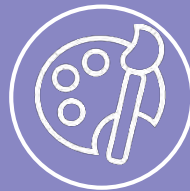
"I really like the signage, the movie, the lunches, so many new programs. I really see an improvement here. I like the chalkboard, bulletin boards, I like the decorations. I definitely see an improvement."

-Helen Gottfried



"The Senior Center office has never been this lively, always something going on. The personnel working are helpful and very friendly. The Community Center lobby looks wonderful with the seasonal decorations every month, its great! Thank you!"

- "The Coffee Table Group" Henry A. Anderson, Richie Messina, Joe Kent, Chet McNeil, Ray Pollick, Richard Morgan & Vic Gaska



"I wasn't really sure if the Senior Services was right for me. I started with Terry's mindfulness group and her walking club. Now I come to Jen's programs and the lunches. I come to the socials. It is very good for me to get out. My family is happy that I'm doing all of this."

- Maria Colonis



"We are grateful to have this place to call our Senior Center. We come together and visit with friends who are peers and have the same memories. We love the art classes, and really enjoyed the recently completed class using acrylics. We do Brain Flex, enjoy the movies, Bingo, Lunch and Learn as well as the special luncheons once a month. We meet for muffins every Tuesday to talk to staff. We like the outings to local places in our community. It has become our third home."

Maureen Broderick, Ada De Velez & JoAnn Ballasi

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Town of Waterford Shellfish Commission Annual Report for the 2022 Recreational Shell Fishing Season

This season the Waterford Shellfish Commission maintained Areas A and G in Jordan Cover and Area C on the East side of Waterford Island also known as Bay Point. Recreational shell fishing permits were available for purchase at the Town Hall and Riverside Grocery throughout the recreational shell fishing season. Permits were sold on a daily, 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 April 1st through December 31st of each season without restrictions and are good valid for the season and duration of time in which they are purchased. The Waterford Shellfish Commission closes during the months of January, February and March and re-opens on April 1st of each season. Over this past year the Commission was able to maintain leased areas of Waterford bottomland generating income that offsets costs for the operating costs of the Commission. The Waterford Shellfish Commission is one of the few Commissions that contributes money generated throughout the year from permit sales and leased areas to commercial growers to be used toward the overall operating costs of the Commission, making it possible to request only half of what is required to operate the Commission from the Town of Waterford toward the overall budget.

This season the Commission was able to secure and purchase forty bags of oysters and twenty bags of certified cherrystones for restock into the recreational shell fishing areas in the months of August and October. The Commission spent a total of twenty six hundred dollars (\$2,600.00) on product for restock into the recreational shell fishing areas for those who purchased permits to harvest during the 2022 season. It is the hope of the Commission that in the upcoming seasons they are able to secure more product on a regular basis for restock. There has been a shortage of available little neck and top neck clams for the several years.

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. State regulations dictate that after one and one half inches of rainfall the recreational shell fishing areas are to be closed until water samples are taken on the fifth day following the rainfall and lab results are received on the eighth day. After substantial 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.

During the 2022 season there were a total of fifty six recreational shell fishing permits sold generating \$1,383.00 (one thousand three hundred eighty three dollars) in revenue for the Waterford Shellfish Commission. Additional revenue was also collected in the amount \$1,460.00 (one thousand four hundred sixty dollars) for a commercial lease of bottom land. The revenue from permit sales and lease fees helps to offset operating costs of the Waterford Shellfish Commission. Permit sales were less than the Commission had hoped for this season due in part to the closure of Riverside Grocery for most of the summer months when permits are in demand as well as the shortage of certified little neck clams early in the season.

This year the Commission has spent a considerate amount of time discussing and updating the Shellfish Resource Management Plan and as of the November meeting the wording has been updated and the Commission is waiting on updated maps, once the maps are generated the Plan will be completely updated and will be submitted to the Town Attorney for final review. The Plan contained outdated information and was misleading to the public.

Future Goals

The Waterford Shellfish Commission will continue to restock certified little neck clams and oysters as they are available and will continue to meet once a month to discuss matters pertaining to shell fishing business in the Town of Waterford. The Commission will continue to monitor the opening and closing of the recreational shell fishing areas in the upcoming year per State of Connecticut mandates. The Commission plans to continue to lease bottom land to commercial harvesters and growers 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 of Connecticut.

Respectfully Submitted by:

Douglas Lawson, Chairman of the Waterford Shellfish Commission

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Town of Waterford Connecticut

Utility Commission

2022 Annual Report



WATERFORD UTILITY COMMISSION

ANNUAL REPORT 2022

Overview

The Waterford Utility Commission is established under Town Charter 4.1 with the powers and duties prescribed by Special Act No. 172 of 1963 and by Chapter 103 of Connecticut General Statutes.

The Commission consist of five electors appointed by the Representative Town Meeting who shall serve for four years. The members of the Commission elect a Chairman and Secretary .The Commission is responsible for development of a long term plan to protect the ground and surface water from pollution. It implements the plan by designing, constructing and maintaining sewers or other alternative measures and by long term planning to ensure a safe and adequate water supply for the residents of Waterford. Its involvement in water supply and distribution includes designing, constructing and maintaining water mains, water booster pump stations, elevated water storage tanks and hydrants.

Waterford embarked on its first wastewater infrastructure project in 1970, Contract #1. This 2.7 million dollar contract entailed the design and construction of over 13,000 linear feet of four foot diameter concrete mainline sewer interceptors, to which 28 of the town's sewer basins connect. Since then the Utility Commission has designed and constructed 79 additional wastewater infrastructure contracts now serving approximately 78 percent of the towns parcels. Our last sewer extension project, the Harrison's Landing area of Quaker Hill , was constructed in 2011. Currently there are no additional planned sewer extensions as the majority of remaining parcels lie within RU-120 zoned areas which are considered sewer avoidance areas. The Commission's focus has transitioned over the past years from designing and constructing infrastructure to efficiently operating and maintaining the town's massive sewer investment.

Waterford's first waterworks project commenced in 1966, since this time we have completed 51 additional major waterworks projects. The Town now possesses in excess of 146 miles of waterworks infrastructure, three water pressure booster stations and three water storage tanks.

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WATERFORD UTILITY COMMISSION

Annual Report 2022

A MESSAGE FROM THE WATERFORD UTILITY COMMISSION DIRECTOR— JAMES A. BARTELLI

It is with gratitude that I submit the Fiscal Year 2022 Waterford Utility Commission Annual Report.

First, I would like to recognize our former Chief Engineer, Neftali Soto, for his well served 20 years of dedicated service to the Commission and Town of Waterford, we all wish him well in his retirement.

I also extend my profound appreciation to the members of the Waterford Utility Commission, who have volunteered their valuable time for the betterment of the Town and its environment. The operation of the Department benefits each and every month from the collective expertise and experience of our Commission members who have over 150 combined years of engineering and project management experience. They are a very talented and committed group of individuals who should be recognized for their extraordinary efforts and accomplishments.

Special recognition to our long term Chairman, Peter M. Green, is justifiably warranted for his 28 years as Chairman of the Waterford Utility Commission. Chairman Green has presided over countless commission meetings, public hearings, construction contract sessions, rate hearings, budget proposals and has guided this town through over 36 major infrastructure projects within his tenure as Chairman. The Town experienced numerous improvements and enormous infrastructure growth throughout his extensive term. By all measures, Waterford truly benefitted from Chairman Green's dedicated volunteerism and visionary leadership. Chairman Green retired from the Commission in 2021 and we greatly appreciate all he accomplished for our Town and wish him all the best in his future endeavors.

Mr. Green's successor, Chairman Ken Kirkman, who in addition to his demanding responsibility as Chairman of the Utility Commission, also Chaired the Municipal Complex Building Committee. The Utility Commission and the Department of Public Works now reside in a magnificent new home. Thank you Chairman Kirkman and all of the Building Committee Members who expended their valuable time creating a safe and functional workplace for many years to come.

A MESSAGE FROM THE WATERFORD UTILITY COMMISSION DIRECTOR— JAMES A. BARTELLI



The Commission's continuing goal is to provide exemplary customer service and operate a safe, efficiently run system while maintaining reasonable rates for our customers. Our constant focus on an aggressive preventative maintenance program and long term capital planning will allow us to accomplish this goal. A crucial requirement of any efficiently run operation is to be provided with the financial resources necessary to conduct proper preventative maintenance and necessary capital improvements. We are truly fortunate to have the support of our Commission and the continued financial support of our First Selectman, Board of Selectmen, Board of Finance and Representative Town Meeting.

A key to our success lies within our very talented Utility Commission staff. We are extremely fortunate to employ a team of individuals who are committed to our system management goals and who truly care about the critical service they provide. I am grateful to be associated with such a dedicated group of caring, conscientious and devoted public servants.

Respectfully,

James A. Bartelli



INTRODUCTION

The Utility Commission is the Water Pollution Control Authority of the town. Pursuant to Town Charter, the Commission shall plan and direct the development, financing, construction and operation of such water and sewage supply, disposal and distribution facilities as may be required to properly serve the needs of the town. The Commission also develops policy and implements the immediate and long-term plans to protect the environment from pollution for the enjoyment of future generations. It implements these plans and develops the goals by designing, constructing, establishing policy, and maintaining sewers, residential grinder pumps, and pumping stations.

Wastewater generated in Waterford, as well contributing flows from East Lyme, and portions of New London are conveyed to New London's Piacenti Wastewater Treatment Facility via Waterford's Main Pump Station, known as the Evergreen station. The terms and conditions of the wastewater conveyance are memorialized within recently adopted Tri-Town Agreement. Waterford's annual wastewater operations and maintenance activities are funded by the users of the wastewater system, utilizing an Enterprise fund, not Town taxes. The Utility Commission has a cost-based business model. Our rates are set based on our actual annual operations and maintenance costs.

The Utility Commission is tasked with operating what is known as a "wastewater collection system". Wastewater collection systems receive wastewater from homes, businesses and industry and transmit this waste throughout the town's vast network of subsurface piping and pumping stations to a point of treatment. This process, which is vital to public health, has been protecting Waterford's ground and surface waters from pollution for nearly 50 years.

The Town of Waterford's wastewater collection system was initially developed based on an evaluation of wastewater needs identified in the 1968 Wastewater Facilities Plan. There have been several partial updates to the original plan which identified additional wastewater needs to support Town growth. The Town currently owns and operates an extensive wastewater collection system comprised of 142 miles of gravity sewers and 28 pumping stations which serve 29 drainage basins. These individual basins are identified on page 9 of this report.

The Commission also has a long-term commitment to provide a safe and reliable water supply and distribution infrastructure. This involvement includes, but is not limited to, the acquisition of water bearing property, developing water sources, the acquisition 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.

The Town's waterworks system was initially developed as result of a water supply survey report conducted in 1958 by Philip Genovese & Assoc. This report identified four separate schemes of potential water supply for the Town. Scheme 1, Distillation of sea water. 2, Sub-Surface Supply. 3, Reservoir System and scheme 4, Purchase water from our neighbors in New London. The Town ultimately decided to adopt scheme 4, a decision which has mutually benefited both communities since the date of inception. The town now possesses approximately 146 miles of water mains and their related appurtenances such as water storage tanks, booster pump stations, fire hydrants and other related components. A Water Systems map is identified on page 10 of this report.

INTRODUCTION

As aforementioned, Waterford's waterworks infrastructure assets include water booster stations, storage tanks, distribution mains and related components however our residents are direct water customers of the City of New London Department of Public Utilities who maintains our water system. The terms and conditions regarding furnishing water and maintenance of the Town's waterworks system are memorialized within the Waterford/New London Interlocal Water Agreement. This agreement was signed on October 6, 1988 and remains in effect until June 30, 2028.

The Utility Commission has a long-term commitment to the provision of a safe and reliable water supply and distribution infrastructure. We will continue to implement the comprehensive rehabilitation and retrofitting program for our water and wastewater infrastructure, following the 15-year capital improvement plan (CIP) that was developed over twelve years ago. Through continuous updates and revisions the CIP is intended to insure that both the water and wastewater infrastructure continues serving the Town in a safe, reliable, and efficient manner.



Vauxhall St. Elevated Spheroid



Fargo La. Elevated Spheroid



Rogers Hill Tank

OUR TEAM

The Utility Commission employs a staff of 15 full time employees within our four divisions, Clerical, Survey/GIS, Construction Inspection and Field Maintenance divisions. Our professionals specialize in the various activities and skills required to execute the Commission's mission critical operation. Our team is responsible for the Departments administration, financial procedures, regulatory compliance, survey and data acquisition, construction and rehabilitation inspections and wastewater infrastructure operations and maintenance.

The Administrative staff and Clerical division's functions include the billing and collection of all water and sewer assessments, sewer connection fees, sewer use charges and liens; compliance with regulatory mandates, statutes, and ordinances; personnel and staffing related issues; and maintaining a database and records of our water/wastewater infrastructure.

The Survey Party Chief tasks and activities include the ongoing maintenance of records and map files and our geographical information system (GIS) as well as coordination and integration with the sewer system evaluation survey process. The Survey division also is responsible for marking out our sub-surface utilities for Call Before You Dig applications.

The Construction Inspector is responsible for contract plan and specification review, field inspection and cost control of all Town sponsored or privately constructed projects built with the intention of becoming public once completed. Our Inspector monitors water and sewer facilities under construction to ensure compliance with technical standards, drawings and specifications, and contract documents.

The Maintenance Division is a mission critical operation, it is responsible for the safe, reliable and efficient operation of our approximately 145 miles of sewer and force mains, twenty-eight wastewater pump stations, over 3500 manhole structures, and over 100 residential sewage ejector pumps. This division is properly trained and provided with the resources required to operate our system on a 24/7 year round basis to address any system emergencies or immediate customer needs.



OUR TEAM

UTILITY COMMISSION MEMBERS

- Kenneth Kirkman - *Chairman*
- Stephen J. Negri
- Raymond L. Valentini
- Rodney A. Pinkham
- Thomas J. Dembek

And our Board of Finance liaison,
Robert J. Tuneski

ADMINISTRATIVE AND OFFICE STAFF

- James A. Bartelli - *Director, 37 years served*
- Assistant Director- *position currently vacant.*
- Amy Windle - *Office Coordinator , 9 years served*
- Jackie Jackson - *Accounts Receivable Clerk 2 years served*
- Celeste Bushway - *Secretary / Clerk, 5 years served*

Clerical Staff



Celeste

Amy

Jackie

And our Mascot Lexi

OUR TEAM

INFRASTRUCTURE INSPECTION, SURVEY AND MAINTENANCE STAFF

- | | |
|---|--|
| <ul style="list-style-type: none"> • Edward Machinski - <i>Inspector, 35 years served</i> • Peter Clark - <i>Foreman, 15 years served</i> • Eric Williams - <i>Lead Operator/Electrician, 5 years served</i> • David Burke - <i>Sewer Maintenance Operator, 15 years served</i> • Dean Rowe - <i>Sewer Maintenance Operator, 14 years served</i> • Patrick Dulin - <i>Sewer Tech II, 8 years served</i> | <ul style="list-style-type: none"> • Fred Lathrop—<i>Survey Party Chief, 26 years served</i> • Logan Gerovitz - <i>Sewer Tech II, 2 years served</i> • Dimitri Sferrazza - <i>Sewer Tech I, 2 years served</i> • Ryan McNair- <i>Sewer Tech I, 2 months served</i> |
|---|--|

Wastewater Maintenance Division



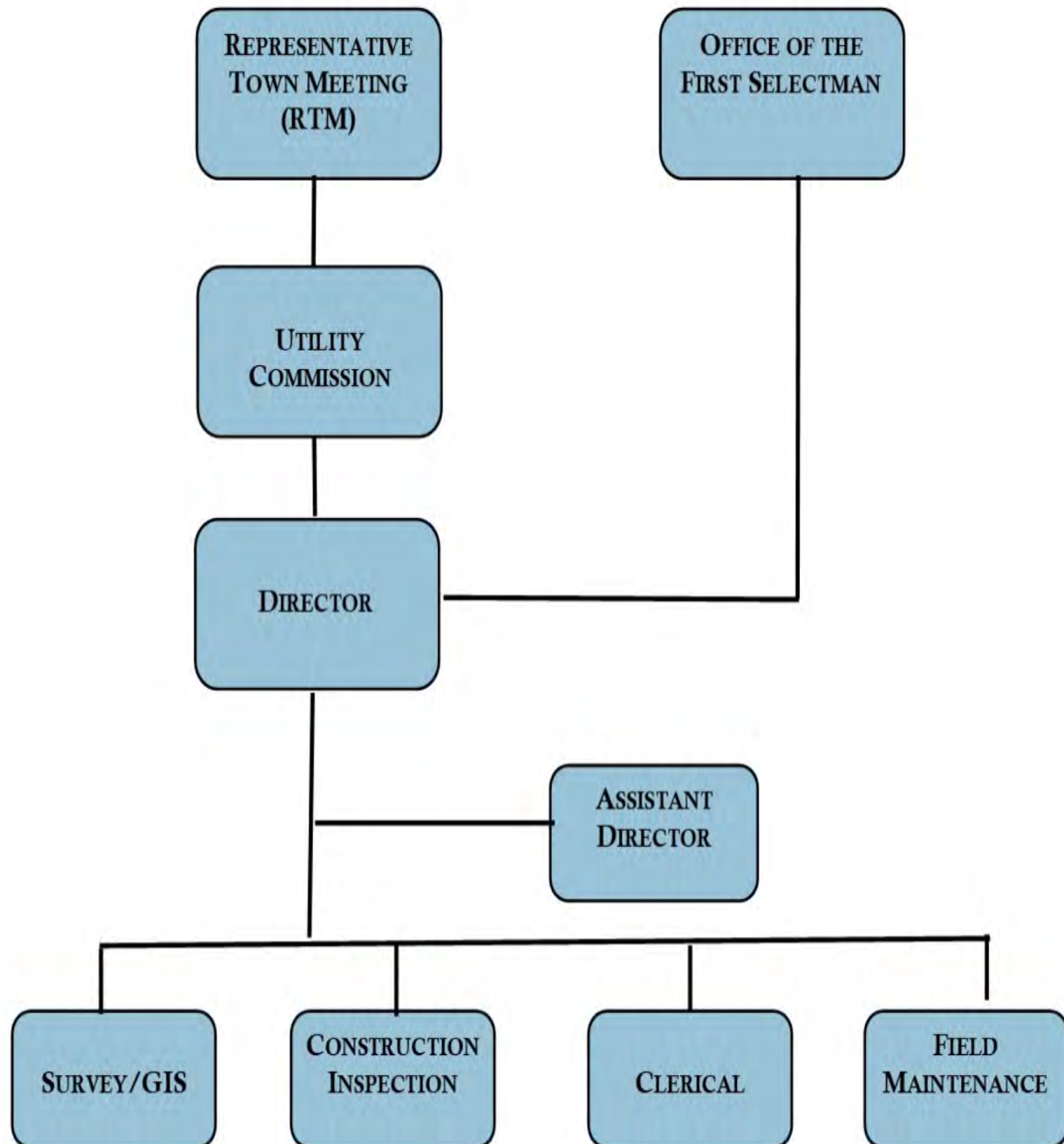
Dean Dave Pat Ryan Pete & Lexi Logan Dimitri
Eric Williams missing from picture

Inspection and Survey



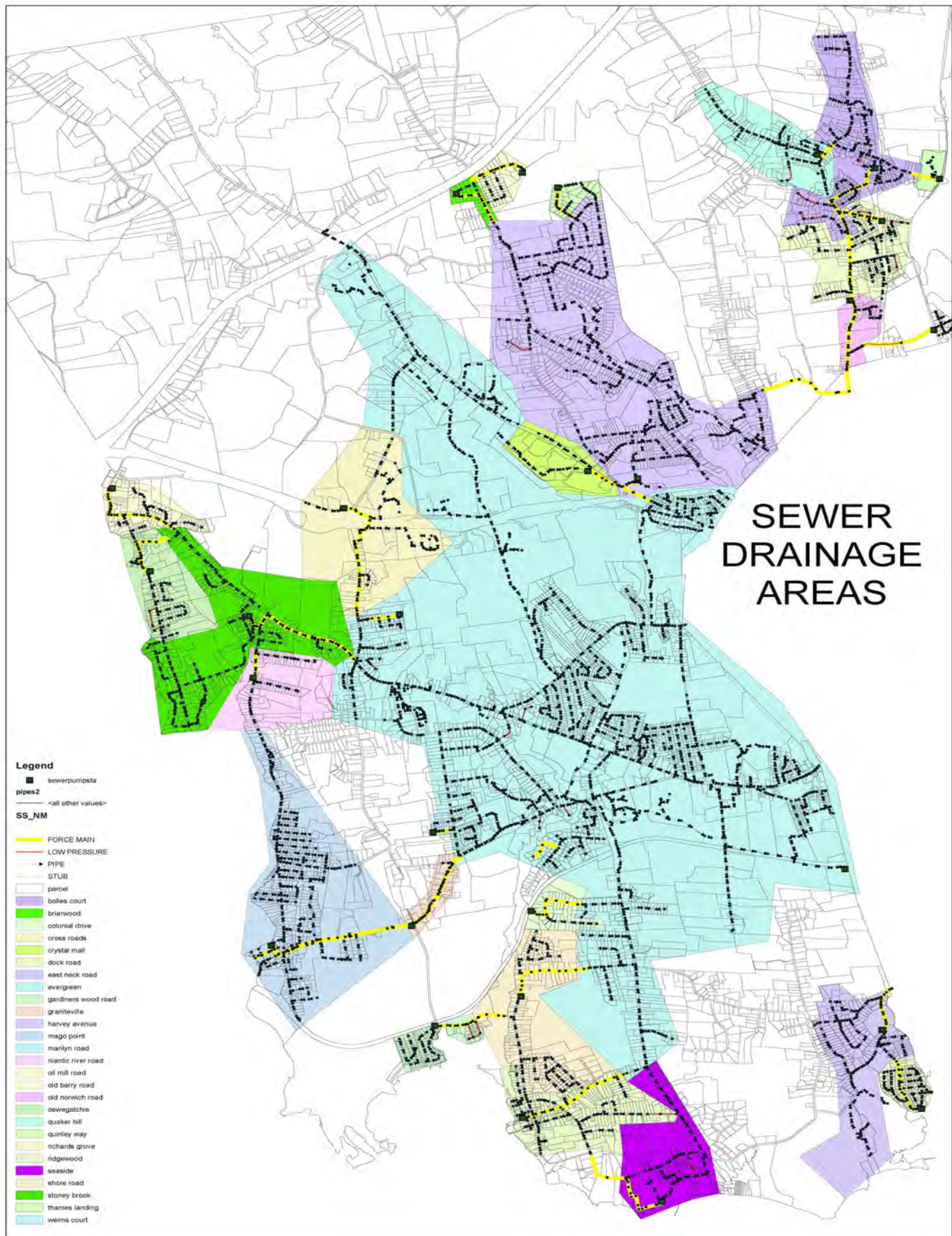
Ed Fred

UTILITY COMMISSION ORGANIZATIONAL CHART



WATERFORD WASTEWATER INFRASTRUCTURE

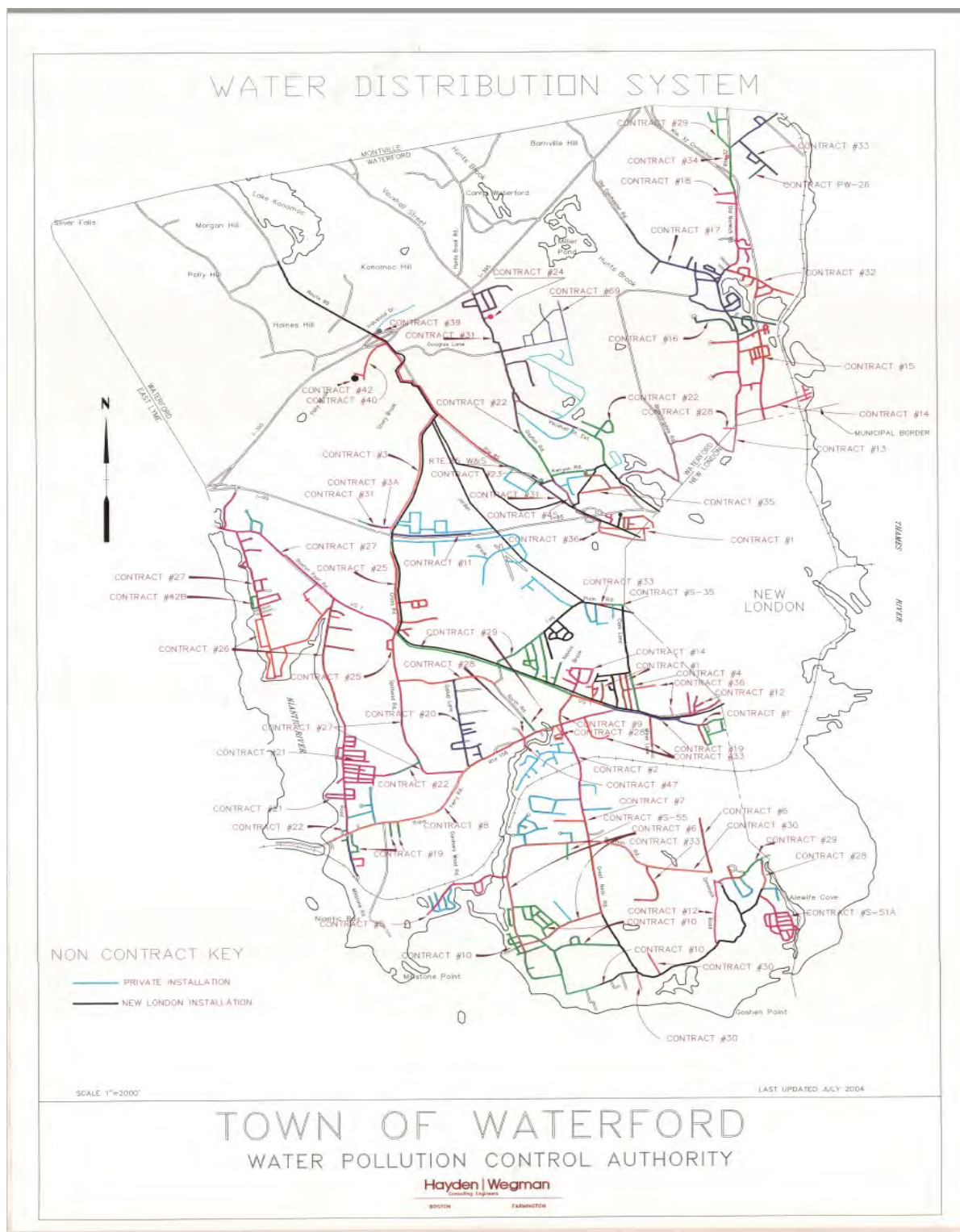
Wastewater Infrastructure - Within the Town of Waterford, there are 145 miles of sewer pipes, 28 pumping stations, 3500 manholes, and about 100 town owned individual grinder pumps. The 29 individual drainage basins are shown below in different colors.



WATERFORD WATER INFRASTRUCTURE

The Town of Waterford owns three water storage tanks, the 750,000 gallon Fargo Tank, the 300,000 gallon Vauxhall tank and the 1.25 Million gallon Rogers Hill tank. We also own three water booster pump stations, Dayton Place, Old Colchester Road and Industrial Drive. The Waterford Water infrastructure is comprised of 146 miles of water mains.

The City of New London supplies water to over 7300 Town of Waterford customers. There are three water storage tanks owned by New London that are located in Waterford. These are: Manatuck (5 million gallons), Tremont (3.25 million gallons), and Gallows Lane (3.5) million gallons.



ACTIVITIES & ACCOMPLISHMENTS

A major milestone of the Utility Commission and Town this past year was the execution of The New London / Waterford / East Lyme Wastewater Collection, Conveyance and Treatment Agreement, which was signed on October 15, 2021. This immensely important tri-town agreement memorializes the fair and equitable terms and conditions of wastewater collection, conveyance and treatment for the next 30 years and preserves our excellent and proven working relationship with our neighbors.



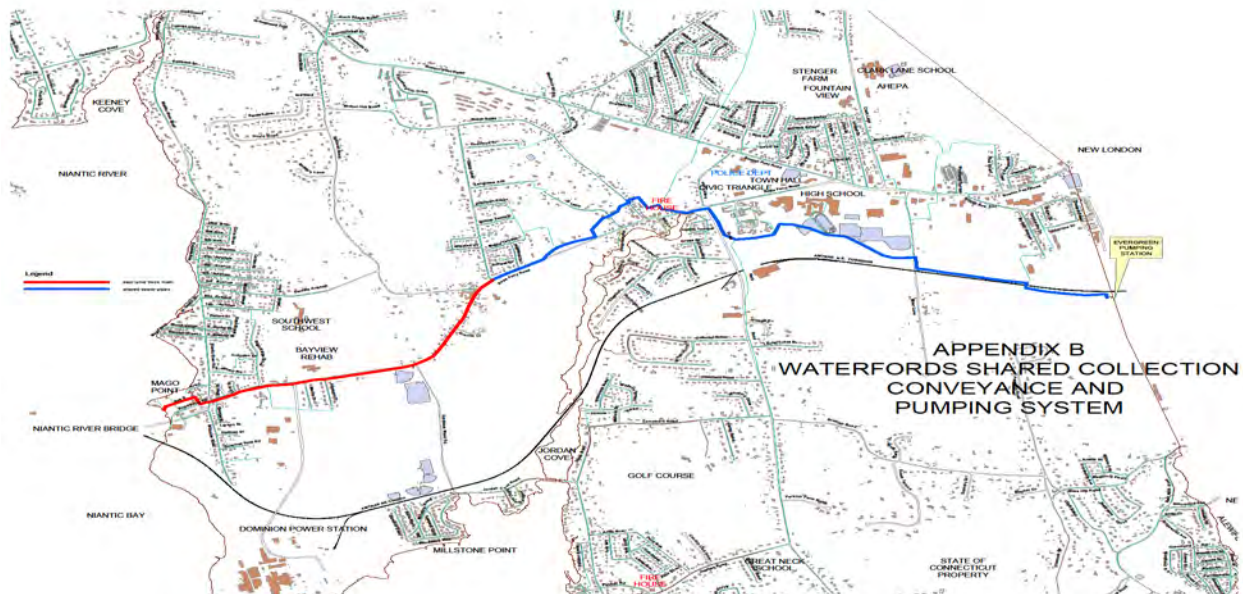
Signing of Agreement by Municipal Officials



Part of Waterford's Wastewater Team

East Lyme 1st Selectman Mark Nickerson	Waterford 1st Selectman Rob Brule	New London WWPCA Chair Barry Weiner	City of New London Mayor Michael Passero
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Tali Soto, Rob Brule, Nick Kepple, Jim Bartelli, Ray Valentini, Chairman Ken Kirkman missing from photo.



Equally important to the tri-town agreement is the second milestone agreement memorialized this year, The Waterford/ East Lyme Wastewater Collection and Conveyance Agreement. This agreement was finalized on October 3, 2022 and defines the terms of the Town of East Lyme's use of the Waterford wastewater system to transport East Lyme's wastewater to the Piacenti Treatment Facility in New London, via Waterford's Main Pumping Station.

CAPITAL PROJECTS

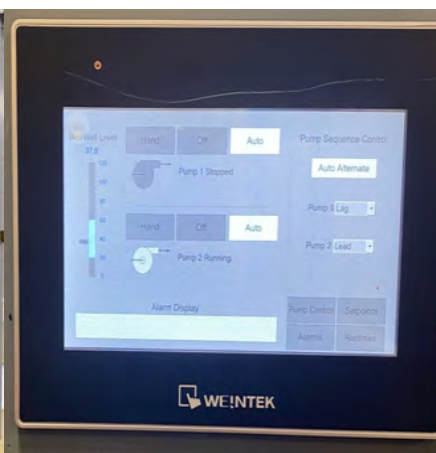
- Gorman– Rupp Pump Station Controls Upgrade.

Gorman-Rupp is a manufacturer of package wastewater lift stations, these stations are constructed in a factory then installed as a kit below ground. The Town owns 18 Gorman-Rupp lift stations of various sizes. This control upgrade project involves the removal of antiquated unsupported analog type pump drive and level control systems and the installation of state of the art Programmable Logic Controllers, Human-Machine Interface Panels, Level Transducers, Telemetry Interface, conduit piping and wiring. For added redundancy, an independent simplistic ball float level control systems are being installed in the unlikely event of total loss of all electronic control systems. To date the Utility Commission staff has completed control upgrades at Oil Mill, Dock, Richards Grove, Old Barry and Quaker Hill Center pump stations. Upgrades are currently being conducted at Oswegatchie station. The removal and installation of all project components is being conducted at considerable savings in-house by Utility Commission staff. This program is anticipated to be completed by mid 2023. This is an ARPA funded project in the amount of \$163,750.00

Below are examples of control components installed by Utility Commission staff.



Programmable Logic Controller



Human Machine Interface



Redundant Level Control System

Examples of Gorman-Rupp Pump Station components and building structure below



Gorman-Rupp Pumps



Gorman-Rupp



Dock Road Station By-Pass Training

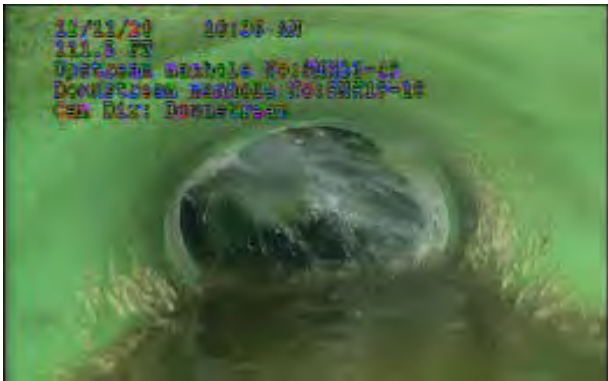
7'-6" Below Ground fiberglass Station

CAPITAL PROJECTS

- Inflow and Infiltration Control

Inflow and Infiltration (I&I) is extraneous water that enters our wastewater collection system from ground water and storm water. Sump pump discharge, roof gutter down spouts and foundation drains that are connected to the sewer line are some sources of Inflow. Infiltration occurs when there are structural deficiencies within the infrastructure which allow ground water to seep into the system. Faulty joints, cracked pipe, tree root intrusion, and other structural deficiencies are sources of infiltration. The elimination of I&I increases collection system capacity and decreases pump station component run times which results in lower operational costs and ultimately lower treatment plant costs.

Our staff routinely conducts condition assessments of our collection system by utilizing our own pipeline cleaning equipment and robotic pipeline camera. Deficiencies are located, graded, prioritized and corrected typically by means of innovative “no-dig” trenchless robotic technology.



CCTV footage of Infiltration from faulty pipe joints



Robotic Chemical Injection grouting lateral packer pumps chemical grout into faulty joints



CCTV footage of Chemical Injection grouting apparatus



Pipeline Vacuum and Jetting Truck



Closed Circuit Television Equipment Truck

CAPITAL PROJECTS

- HVAC Upgrades

This project consist of the demolition and replacement of existing piping, fans, boilers, duct work and related HVAC components at our Evergreen and Harvey stations. Proper ventilation and a controlled climate is vital for safety reasons and also protects our sensitive electronic controls. The upgrade will meet the requirements of the National Fire Protection Associations Standards (NFPAS). This is a multi year Capital funded project in the amount of \$1,050,000.00



- In-Line Solid Waste Grinders

This project entails the removal and replacement of in-line grinders at the Evergreen, Harvey and Bolles pumping stations. In-Line grinders are a crucial component of a wastewater pump station. This equipment possesses a series of cutting knives that continuously shreds materials prior to entering the wastewater pumps to avert pumps from clogging, this equipment is sized according to the station's flow rate and operates 24/7/365. This is a multi year Capital funded project in the amount of \$170,000.00



CAPITAL PROJECTS

- Evergreen Station 4th Pump Installation

Evergreen Station is Waterford's main pump station, it is considered a regional pumping station as it services all flows from the Town of Waterford and Town of East Lyme and portions of New London. A 4 th pump is being installed in order to accommodate anticipated future flows and to create redundancy in the event one pump is out of service . This is sound engineering practice and a requirement of TR-16 Guide for the Design of Wastewater Treatment Works. This project is funded in the amount of \$375,000.00



Main Pump Station # 4 pump

140 Horse Power, 3,900 Gallons per Minute

Dry Pit Submersible with new 16" piping and valves
and new concrete base

- Pump Station Exterior Improvements

This project entails the replacement of pump station Roofing , Exterior siding , Doors, Driveways, Lighting and other exterior improvements. To date our staff has replaced the roofing, siding and doors at Waterford Village Station.

Our staff is currently installing the siding and trim work at Bolles Court Station. The roofing at the Niantic River Road Station, Bolles Court Station and Shore Road Stations have been completed. The Roof replacement at the Dock Road Station is currently underway. This is a multi year Capital funded project in the amount of \$100,000.00



Bolles Ct Station Before



Bolles Ct Station After

CAPITAL PROJECTS

- Wastewater Pump Station Exterior Improvements

Roof replacement at Niantic River Road Station. Siding, Gutters, Doors and Trim replacement at Waterford Village Station.



Niantic River Road Station Before New Roof



Niantic River Road Station After New Roof

Waterford Village Station New Roof & Siding completed by Maintenance Division staff



Waterford Village Station Before Improvements



Waterford Village Station After Improvements

CAPITAL PROJECTS

- Utility Billing Software System

The Utility Commission is responsible for billing and collecting Water Assessments, Sewer Assessments, Sewer Connection Fees and over 7,400 Sewer Use bills. The current billing software system is in excess of 20 years old and requires updates to comply with the current statutory requirements of disbursing payments within the same manner as tax collection. After several vendor demonstrations and careful consideration, the staff has selected a new billing software system which will comply with statutory requirements, integrate with our other in-house software systems and accept cloud based payments. Data conversion to the new system is scheduled for January. We anticipate utilizing a fully functioning system for our April billing cycle. This is a Capital funded project in the amount of \$130,000.00

- Fargo Lane Water Tank

Final bid documents for the rehabilitation of this 140' tall 750,000 gallon water spheroid are currently being drafted. The rehabilitation work will include minor structural work, safety compliance enhancements and a full re-coating of the tank's interior and exterior. A scope of services for logistical coordination regarding the temporary relocation of the Town's emergency communication antennas while maintaining communications in full service is currently being drafted.

It is anticipated to place this project out to public bid this spring. This is an ARPA funded project in the amount of \$1,200,000.00



Communications antennas atop Fargo Tank

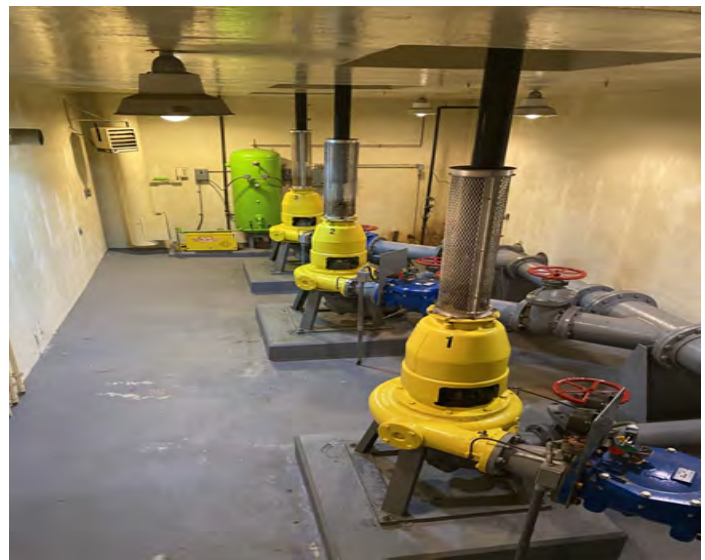


CAPITAL PROJECTS

- Old Norwich Road Wastewater Pump Station Upgrade.

Initially this project was coupled with the upgrade of the Cross Road station upgrade and placed out to bid as one comprehensive project. Upgrades included the replacement of variable frequency drive units, main electrical service panels, level control systems, atmospheric monitoring equipment, influent pumps and associated piping. Bids were received on 6-30-2022. The lowest responsive bid was \$2,046,293 in excess of our available funding. As result the bids were rejected and the Commission has decided to delay the Cross Road upgrade and focus on the Old Norwich Road upgrade at this time as it the older of the two stations and services a much larger drainage basin. This project will be re-bid upon the award of the Fargo Tank rehabilitation bid.

This is an ARPA funded project in the amount of \$587,650.00



Motor Control Center and 1,000 Gallons Per Minute Centrifugal Pumps. Original equipment from date of station's construction in 1976.

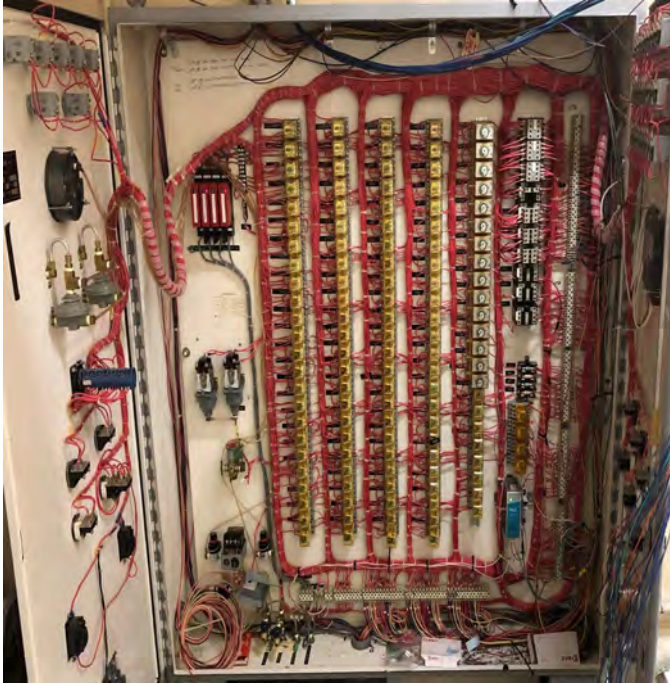


75 Horse Power Induction Type Electric Motors

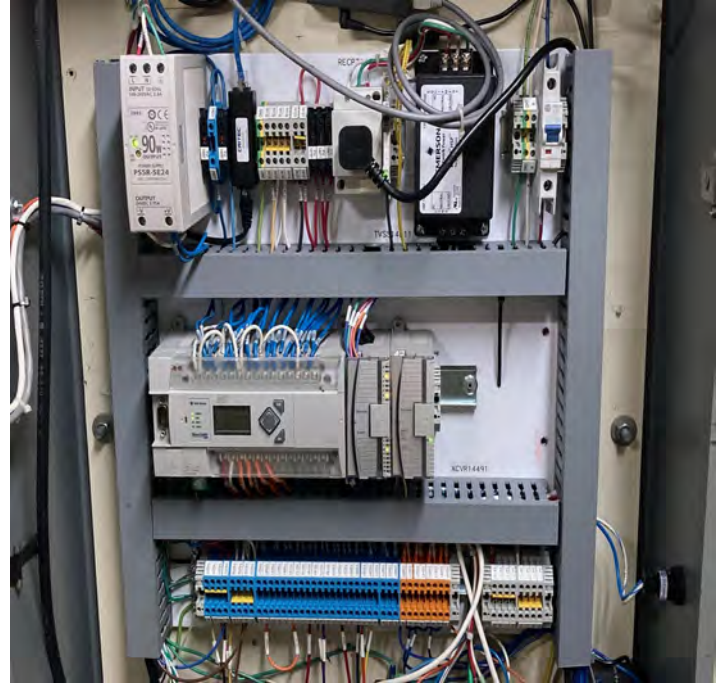
OPERATIONAL PROJECTS

Cross Road Wastewater Pump Station Control System Improvements.

This project consisted of replacing the problematic relay driven pump control system and obsolete air bubbler level control system with current technology. Pumps are now controlled by a Programmable Logic Controller (PLC) and the stations wastewater level is monitored by an electronic level transducer. A redundant ball float level control system was also incorporated into this project as a secondary means to operate the pumps in the event of primary level control system loss. This work was conducted by Utility Commission staff with the initial programming performed by our on call systems integrator.



Original Relay Device Control System



New PLC Control System



Redundant Ball Float Level System



Electronic Level pressure Transducer

OPERATIONAL PROJECTS

Underground Fuel Storage Tank Removal Project.

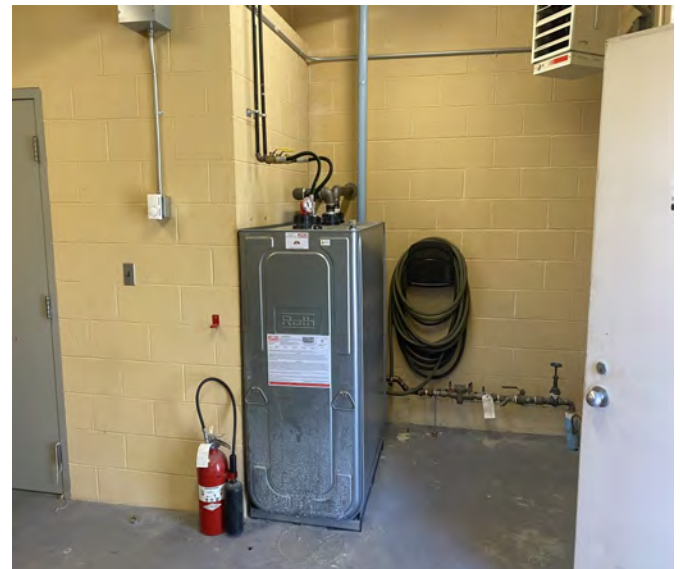
This project entails the removal of underground fuel storage tanks at our wastewater pump stations. These tanks store fuel for our emergency generators. New double walled above ground tanks are being installed within the stations. This past year we have replaced underground tanks with interior tanks at Briarwood, Old Barry, Colonial and Oil Mill stations.



Underground Fuel Storage Tank Removal



Old Barry Rd Station



New Double Walled Interior Fuel Tank

OPERATIONAL PROJECTS

Repair and Replacement of Waterford Beach Park Water Main.

In-house Staff installed a new Water Main, Meter Pit, Gate Valves, Yard Hydrants, Curb Boxes and Blow Off Structures. This is the second major multi departmental cooperative project conducted in-house, the first project being the installation of low pressure sewer lines and sewage ejector pumps, portable restrooms, shower station, drinking fountain and ADA accessible pathways at Waterford Beach Park.



PLANNING

Water

The EPA has published the lead and copper rule (LCRR) to minimize lead and copper in drinking water. This rule became effective December 16, 2021 with a compliance date of October 16, 2024. The rule requires all public water systems to develop an inventory that identifies all materials used to construct and repair all water service lines.

Staff is currently researching and compiling archived data in order to create this inventory. In the event conclusive documentation cannot determine the materials used, the service lines must be excavated in order to identify such material used.

- Plastic Water Services were installed in the early 80s and 90s. These services are now prone to failure due to their age. We will continue to explore funding for the replacement of these services through the capital improvement program and the Drinking Water State Revolving Fund.
- We are planning for the extension of the high pressure zone or the construction of a water pressure booster station to improve water pressure at the Gallows La./Bloomington Road. area. The CT Dept. of Health has requested that Waterford mitigate this deficiency. Low system pressure also affects Insurance Service Organization (ISO) rates. The ISO rates municipalities based on the level of fire equipment, water service and dispatch service. We will continue to pursue funding for this project through the capital improvement program and the Drinking Water State Revolving Fund.
- Replacement of water main pipes at the Pleasure Beach area. This program was initiated about twelve years ago. Due to what appears to be poor quality of the pipe used in the area, a significant number of pipe failures have occurred through the years. In order to correct this problem, a program for the replacement of pipes was developed over ten years ago; however, because of other projects having a higher priority, this program has not been fully implemented. The design phase is completed, however, due to limited funding and the lower priority of this project, funding has not been aggressively pursued.

Wastewater

- Contract #1 Interceptor Sewer is Waterford's oldest wastewater collection system asset. Contract #1 consist of 13,000' of 48" concrete pipe and serves as the sole means of wastewater conveyance for the entire Town of Waterford and East Lyme and portions of New London. This main traverses through heavily wooded areas and wetland soils. Accessibility to the pipeline and man-holes is becoming increasingly challenging due to the terrain and soil conditions. In order to conduct a full assessment evaluation of this main interceptor and to provide timely access to conduct corrective repairs, alternative access points and or re-creation of original means of access are warranted. Funding for this project will be requested within the future CIP.
- Large Diameter Emergency By-Pass Mobile Pump.
Evergreen Station is the main wastewater pumping station that services all flows from the Towns of Waterford and East Lyme and portions of New London. This station is equipped with by-pass piping to accept the installation of a portable bypass pump in the event of station failure. The Utility Commission does not own a portable pump of sufficient capacity to accommodate this station's flow. Funding for a large diameter diesel driven mobile pump will be requested within the future CIP.

PLANNING

Evergreen Station Emergency By-Pass Pump



Emergency By-Pass Suction Piping



Emergency By-Pass Discharge Piping



Diesel driven 12" Portable Pump

241 HP 5,590 GPM



Pump would be temporarily installed between Suction and discharge piping in event of station failure.

WASTEWATER PUMP STATIONS & YEAR BUILT/RE-BUILT



Bolles Ct. PS - 1976



East Neck PS - 1993



Mago Pt. PS
1984/2011



Briarwood PS - 1985



Evergreen Ave. PS - 1976/2007



Marylin Rd. PS - 1979



Colonial Dr. PS - 1987



Gardiners Wood PS 1987



Niantic River Rd. PS - 1992



Cross Rd. PS - 1982



Graniteville PS - 1995



Oil Mill Rd. PS - 1992



Crystal Mall PS - 1985



Harrison Landing PS - 2012



Old Barry Rd. PS - 1985



Dock Rd. PS - 1987



Harvey Ave. (Blue Hills) PS - 1976/2015



Quaker Hill (Old Colchester Rd.) PS - 1988

WASTEWATER PUMP STATIONS & YEAR BUILT - CONTINUED



Old Norwich Rd. PS - 1976



Seaside PS - 1986



Thames Landing PS - 2004



Oswegatchie Rd. PS - 1992



Shore Rd. PS - 1987



Waterford Village PS - 2000



Richards Grove PS - 1981



Stoney Brook Dr. PS - 1991



Weimes Ct. PS - 1979



Ridgewood Park PS - 1993



Access to bottom of pump station.



Pump station motor control panel.

PUMPING STATION COMPONENTS



Evergreen Pump Station - Dry Pit Submersible Pumps.



Typical Emergency Generator

WATER PRESSURE BOOSTER STATIONS & WATER TOWERS



Dayton Place Water Pressure Booster Station
Built 1973 - Rehab 2014



Vauxhall Street Water Tower
Built 1973 - Rehab 2003
Capacity – 300,000 Gallons



Old Colchester Road Water Pressure Booster Station
Built 2008



Rogers Hill Water Tower
Built 2008
Capacity – 1.25 Million Gallons



Industrial Drive Water Pressure Booster Station
Built 1986 - Complete Rehab 2014



Fargo Lane Water Tower
Built 1986
Capacity– 750,000 Gallons

FINANCIAL OVERVIEW - FY2022



The administration, clerical, and the operation and maintenance of the wastewater collection system are 100% funded through sewer use fees (Enterprise Fund). No revenue is received from the Town's General Fund. The wastewater enterprise operating budget for FY22 was \$3,776,760.

Our residential sewer use rate is based upon a two tier system. Tier 1 is a flat rate charge of \$45.00 per quarter/equivalent dwelling unit and tier 2 is based upon actual water consumption of \$3.50 /100 cubic feet of water. This rate has remained in effect since 2009.

ASSESSMENT, RENTALS, ENTERPRISE, CONNECTION FEES & OTHER REVENUES FY22

Utility Commission benefit assessment collections in FY22:

- \$5,800 in water assessments, and
- \$8,802 in sewer assessments

Water and Sewer assessment collections are deposited into the General Fund.

The Utility Commission also generated:

- \$3,747,295 in sewer user charges (Enterprise Fund) - \$3,786,718 collected.
- \$129,607 from connection fees which are deposited into the Sewer Development and Maintenance Fund.
- \$73,384 in rental fees which are deposited into the WUC Water Fund.

EXPENDITURES FY22

- General Fund Expenditures were \$0
- Expenditures from the Enterprise Fund were \$3,410,019
- Expenditures from the Sewer Development & Maintenance Fund were \$80,390
- Expenditures from the Water Fund were \$54,539
- Expenditures from the Capital & Non-Recurring Fund were \$230,382
- Expenditures from the Capital Improvements Fund were \$152,611

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Waterford-East Lyme Shellfish Commission
Annual Report –2022

The Waterford-East Lyme Shellfish Commission (WELSCO) oversees shell fishing in the Niantic River. WELSCO has had a successful year continuing to provide recreational shellfishing of clams and oysters within the Niantic River.

The reclassification of the recreational shellfishing areas in 2020 actually turned out to be a positive as areas that were previously under-shellfished were used more. There are now 3 areas in the Niantic River available for recreational shell fishing; Area A which is open year-round and is located in the central part of the river, and Area B north and Area B south which are open conditionally during the colder months and is located in the southern third of the river and a section located south of Sandy and Horse Point. The open and closed status of each of these areas is overseen by DA/BA and the Ledge Light Health District.

Recreational permits are sold by both the East Lyme and Waterford Town Halls as well as J & B Bait and Tackle and Mackey's Bait and Tackle. Permits are sold under a variety of conditions based on duration, residency, and senior citizen status. Last year, WELSCO voted to increase the permit fees in a few categories as well as set limits to oyster harvests. These fees had not increased in many years. These fee increases will offset operational expenses that have increased due to inflation. Increasing the permit fees will also help manage shellfish stock by preventing overfishing. As of Oct 29, 2022, there were a total of 694 permits sold generating \$9790 of revenue for WELSCO. This is similar to the previous year. The revenue from permit sales helps to offset operating costs of WELSCO. WELSCO is not authorized to issue commercial shell fishing permits based on state statute. WELSCO uses a private accounting firm to manage our financials which adds significant expense. The complexities of managing WELSCO's finances separate from town's accounting requires an independent accountant. This year, WELSCO had a financial review for both 2019 and 2020 performed by the private CPA firm Seward and Monde. A financial review was permitted by the town as a financial audit would require more in-person interactions which were limited due to the pandemic.

WELSCO entered into 2 agreements with the towns of Waterford and East Lyme in 2022 and the end of 2021. The first was a formal agreement for each entity to fund 1/3 of the Save-the-River-Save the Hills pump-out boat. This boat is critical to maintaining the no-discharge zone in the Niantic River and maintaining water quality at a high standard. The second agreement was the signing of an MOU with East Lyme and Waterford to each fund 1/3 of the costs for workers comp insurance for the WELSCO wardens. The WELSCO wardens perform water sampling activities for both towns (unrelated to WELSCO) to maintain their respective shellfishing areas in accordance with DA/BA requirements.

Although clam stock in the Niantic River appears to be sustainable, WELSCO's attempt to purchase clam seed or adult clams to ensure our stock is maintained have been unsuccessful. While clam seed stock is scarce, WELSCO spent \$4000 to purchase 20,000 oysters, which will add a second species of interest to the shell fishing public, and to attempt to increase the population of this environmentally beneficial shellfish species to the Niantic River. As done last year, the oysters were sourced from the Niantic Bay Shellfish Farm. As in 2021, WELSCO has made a decision this year to not purchase scallop stock as our previous efforts have not been successful and the factors related to stocking success of this shellfish species are poorly understood and expensive. WELSCO also decided not to hold a scallop season this year as the native population appears to be quite low.

WELSCO owns the Shellfish Warden boat which is used to collect water and meat samples, as required by the DA/BA, to allow for recreational shell fishing activities. WELSCO wardens collect samples not only for WELSCO but also for the Waterford Shellfish and East Lyme Harbor Management/Shellfish commissions. The Warden boat is one of the few municipal boats in the water year-round and has been used in the past by other departments in emergencies. Although WELSCO bills for warden's hours from the other shellfish commissions, WELSCO pays for all other expenses for the warden boat including fuel, insurance, maintenance and repairs. The State regulations dictate that after 1.5 inches of rainfall, the recreational shell fishing areas in the Niantic River will be closed until water samples are tested to confirm bacterial levels are at acceptable levels.

A point of concern for WELSCO in 2022 continues to be the condition of the Waterford town dock. Although the main dock is sound, the finger pier where the warden boat is docked is in disrepair and a potential safety hazard. Discussions regarding repairs are ongoing with town officials.

Future Goals

WELSCO will continue to carefully manage our clam stock through a combination of restocking efforts, management of native stock, and helping to mitigate man-made influences that negatively impact shellfish sustainability. Improving water quality is an important component of this and WELSCO also believes enhancing oyster populations in the Niantic River will improve water quality. WELSCO has always operated with a high degree of fiscal responsibility and this will be even more important going forward as the grants received by each town is not likely to increase due to the financial pressures that both towns face.

Respectfully Submitted by:

Peter Harris,

Chairman of the Waterford-East Lyme Shellfish Commission.

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WATERFORD

Youth & Family Services

ANNUAL REPORT 2022

*Proudly serving
Waterford since 1991*

860.444.5848
200 Boston Post Rd,
Waterford, CT 06385



WELCOME

Michael Buscetto

Chairman, WYFS Advisory Board



WATERFORD
YOUTH & FAMILY
SERVICES



The past year has been defined by a record number of programs and requests for services more than ever before. From hosting the largest veterans coffeehouse in the region to providing unprecedented mental health services that supported children and families in overcoming emotional barriers, the department excelled in all areas. As Chairman, I have seen, firsthand, the positive impact the staff and its programs have had on our community as an essential source of support for anyone needing help, encouragement, and resources. For residents whose lives have been stricken by hardships, the department has often served as the place where families found hope and the guidance to rebuild. During the past year, the department's Waterford Community Food Bank was recognized as a model program for its innovative approaches and its youth service bureau received above average scores on benchmarks measured by the Dillinger Group on its ability to provide services in accordance with state mandates. Most notable was the department's Dillinger high score for "equity and inclusion" that reaffirmed our commitment to insuring access and being responsive to the needs of our residents. It is always a special honor for me to present this Annual Report as a review of the work we did in the past year and the growing number of children and families we connected with on many different levels and for many different reasons. On behalf of the Youth and Family Services Advisory Board, I present our 2022 Annual Report.

Welcome Messages



This year's Annual Report reflects the department's steadfast commitment to its youngest residents, their families, as well as those struggling with food insecurities or experiencing difficulties to make ends meet. It's been an honor for me to lead a department that never waivers in its efforts to provide opportunities, help, and especially inspire hope. The past year had unprecedented requests for services, and the staff and group of volunteers who represent the department never hesitated in their delivery of programs, meals, and human services. Children flocked to our after-school and camp programs, and families sought mental health services like at no other time in the nearly 3 decade presence of the department. While the pandemic placed us at the frontlines, especially with the Waterford Community Food Bank, the past year placed us at the foreground; helping residents rebuild so they could return to the lives they once knew and reach their fullest potentials. In the pages ahead, you will see how highly sought after our services have been, how increasingly important our programs have become, and how deeply invested we are in Waterford's residents of all ages – but especially our youngest consumers. Our Annual Report is truly a source of enormous pride and a sincere reflection of how devoted we remain to the community and residents we serve.



Dani Gorman | Human Services Administrator

— DGorman@WaterfordCT.org



Our Advisory Board & Team



Michael Cristofaro - Parent Representative, **Meaghan Lineburgh** - Recording Secretary, **Jordon Dunkerly** - Student Representative, **Brandon Smith** – Community Representative, **SRO Dan Lane** - Police Department Liaison, **Lisa Sachatello** - Parent Representative, **Tracy Moore** – Superintendent’s Designee, **Jody Nazarchyk** - Board of Selectmen Liaison, **Kathleen Elbaum** - Board of Education Liaison, **Briana Smith** - Student Representative & **Erin McNamara** – Parent Representative

Not Pictured

Michael Buscetto III – Chairman, **Marc Balestracci** - Chief of Police, **Rob Brule** - First Selectman, **Davonta Valentine** - Professional Youth-Serving Organization Representative **Joseph Filippetti** - Board of Finance Liaison & **Chris Muckle** - Community Representative



Dani Gorman
Human Service Administrator



Joseph Trelli
Program Coordinator



Heidi McSwain
Human Services Coordinator



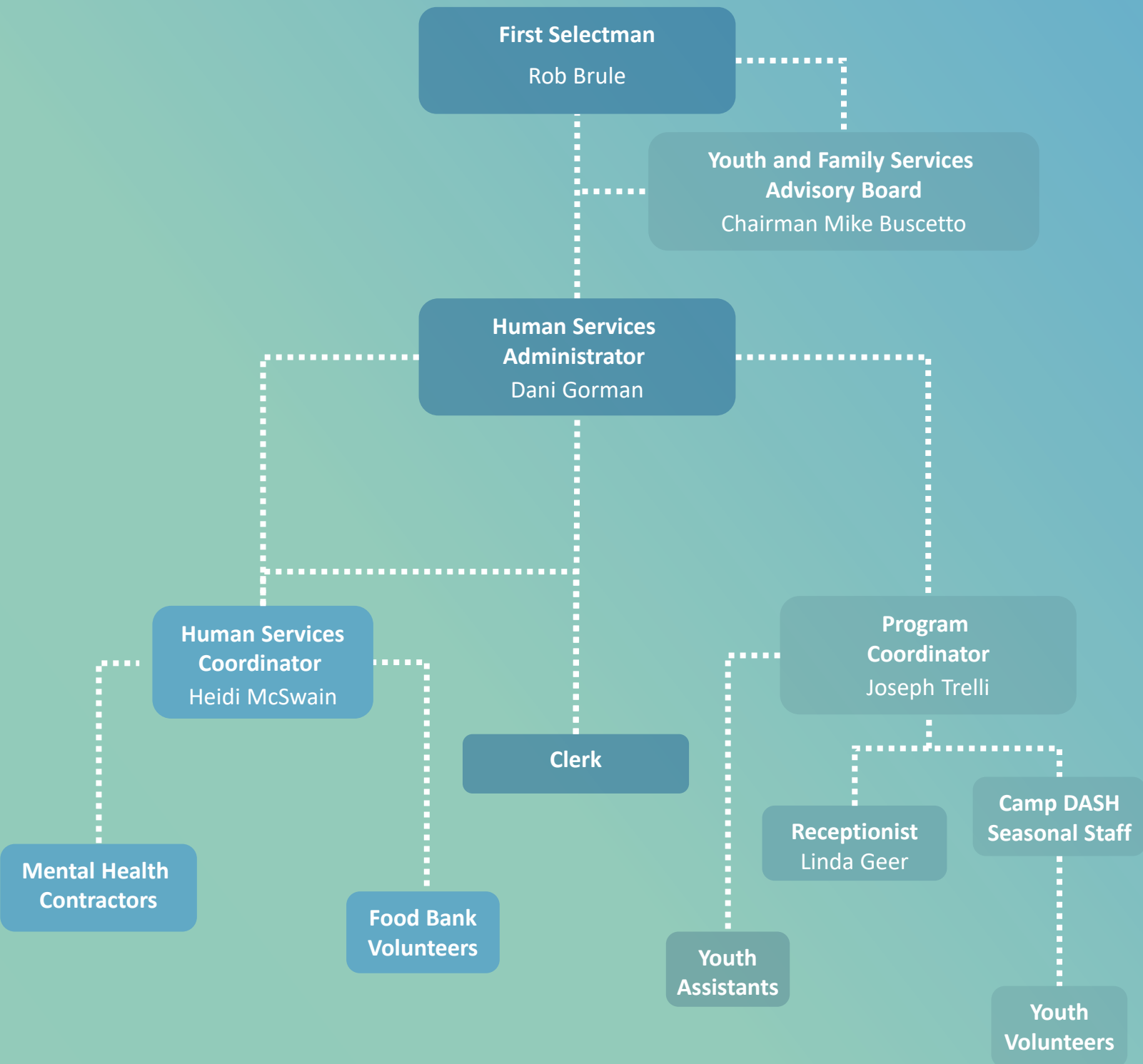
Linda Geer
Receptionist



WATERFORD

Youth & Family Services

Organizational Chart



Programming



Measuring outcomes and collecting data were at the core of every program we created and implemented this past year. It also allowed us to push through challenges and use a whole family approach to give adults and children the tools they needed to achieve their goals. We placed a special focus on reducing the feelings of isolation so many residents experienced during the pandemic and its aftermath, as well as reaffirming our commitment to diversity, equity and inclusion on all program levels.

23,500

Emergency Food Assistance

23,500 meals provided to residents in need

1323

After School Programs

Number of engagements with Waterford students ranging from 1st to 11th grade participated in our afterschool programs.

500+

Mental Health Services

500 Intakes in FY22. Clients ranging in age from 6 to 63 years old.

437

Case Management

437 Cases managed for Waterford Residents in need between dozens of state and federal programs

415

Camp DASH

415 Waterford youth being served at our Oswegatchie and Quaker Hill Camp locations

183

Youth Promise

183 Waterford 5th grade students participated in our Youth Promise partnership program with Waterford Police Department

22

SEL and Support Groups

Our Social Emotional Learning (SEL) and Support groups for Waterford Youth were a big success in the Spring of '22 and returned in the Fall of '22.

Camp DASH 2022

Supporting Working Families

Our program is designed to provide a safe and fun camp experiences for all Waterford children, specifically working families.

Enriching Campers' Lives

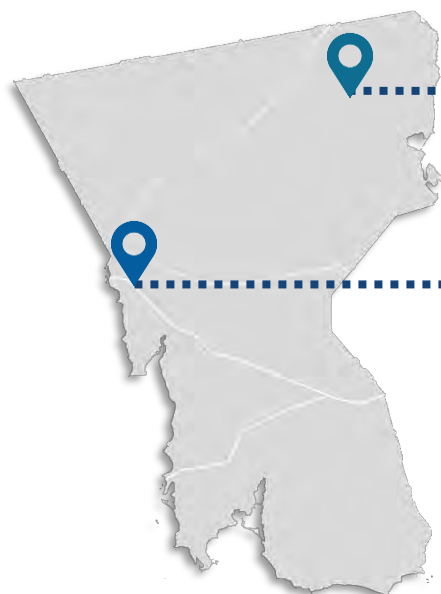
Friendships grew, bonds were formed and memories were made. At Camp DASH, our campers' safety is our number one priority, but a close second is making sure their day is filled with joy and creativity.

Continues Learning

Through our weekly themes, campers enjoy and learn via activities, games and crafts. Be it STEM experiments, team-building games or learning about the 4th of July. Their summer is filled with learning opportunities.

Workforce Development

With 78 teenage volunteers and over 100 staff members with various roles and duties, working at Camp DASH has grown into a opportunity for young people to grow and build on their employment skillsets.



Quaker Hill Site

Executive Director of Camps: Brandon Smith
Site Directors: Kyle Cardoza, Melina Santangelo & Sofia Gonzales
Site Specialties: Softball Diamond, Tennis Courts.

Oswegatchie Site

Executive Director of Camps: Brandon Smith
Site Directors: Mya Johnson & Adam Pinch
Site Specialties : Oswegatchie Nature Trails & Large Field for Larger Camp Wide Activities

Human Services



In the past year (and especially since COVID-19), Waterford committed itself to focusing on helping residents with needs and taking an interdisciplinary approach to improving the overall quality of life of its residents. A designated Human Services Coordinator works with residents to remediate problems, administer social services programs, improve accessibility, and oversee mental health services in coordination with the contracted clinical director. Within this sector of our work for Youth and Family Services and Senior Services, the data reflects hundreds of residents being served and provided with programs and services that meet the unique needs of individuals, families, and seniors.



Mental Health

500 Mental Health Cases

Renter’s Rebate

Residents received \$84,973.11 in grants

Energy Assistance

176 households received grants ranging from \$150 to \$1,890 for their heating costs

Farmer’s Market Coupons

\$2400 worth of coupons given to 100 Seniors

Other Programs

- DSS Benefits
- SNAP Applications for Food
- Housing
- Meals On Wheels
- Waterford Cares Teams
- Other Services (Handicap Resources, Home Repairs, Home health aid, in-home care & cell phones.)

Mental Health

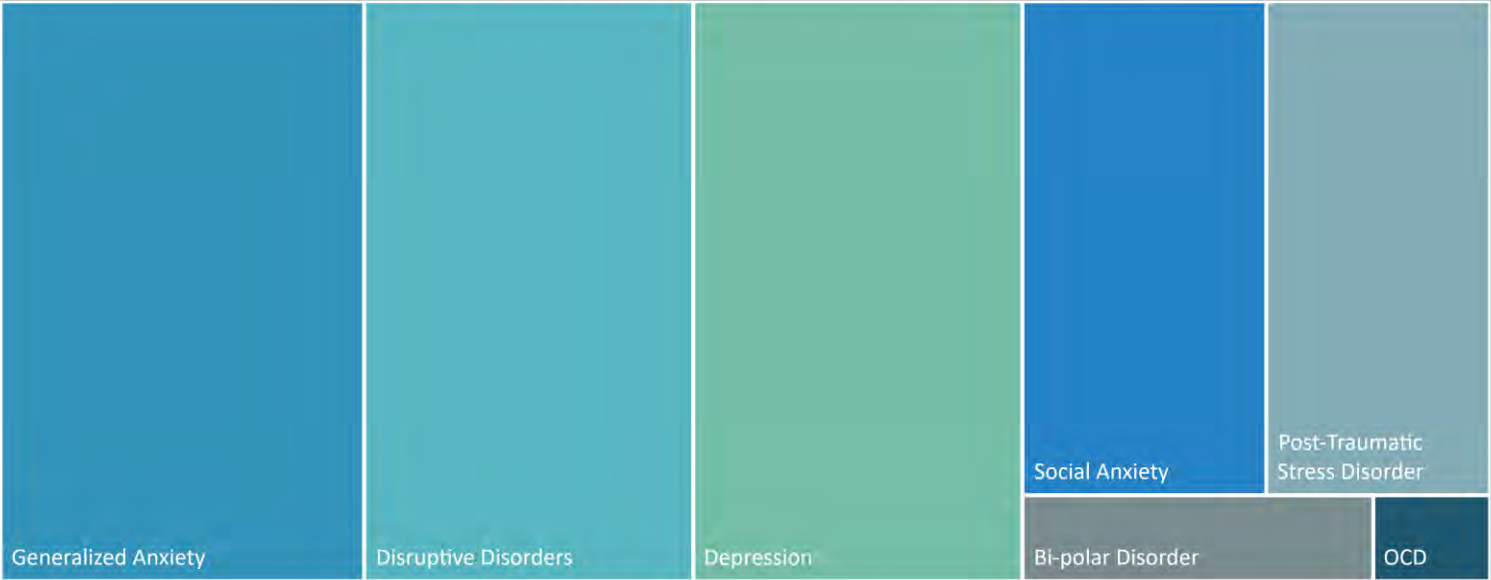
The department’s mental health services were in no greater demand than this past year. The after effects from the height of the pandemic have critically impacted so many residents emotionally, psychologically and socially. Because we had mental health services already in place, we were able to help children, families, and adults at every stage of their lives. From capturing problems at early onset to providing comprehensive counseling for serious mental health concerns, the department’s clinical team worked hard to help residents realize their full potential, cope with the stresses of life, and make meaningful contributions.



Lead Clinician Andrew Staunton, and MSW Intern Bella Dazzi



Proportional Presenting Mental Health Concerns



Veterans Services

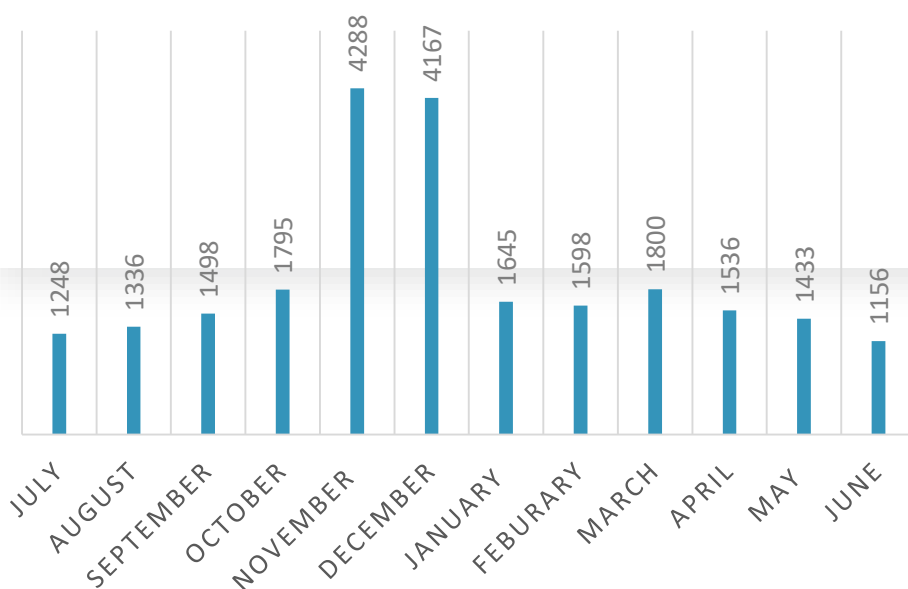
As a community we remain very dedicated to Veterans and their needs. In the past year, an increased focus was placed on offering more coffeehouses, which provided speakers and resources as, well as offered support groups and case management services. The department's main coffeehouse, hosted monthly at Filomena's Restaurant, is the largest gathering in the region. Over seventy Veterans are provided with a free, full breakfast and coffee service. Two additional coffeehouses for Veterans are hosted in a residential complex. These easily accessible meetings provide a licensed clinical social worker (LCSW), who is also a Vietnam War Veteran, to assist them with navigating the Veterans Affairs system and emotional well-being. Veterans are also provided with case management services, re-housing, food and meals, enrichment programs and transportation.



Waterford Community Food Bank

Since its inception as a program of Waterford Youth and Family Services, the Waterford Community Food Bank has served thousands of residents struggling with food insecurities. The food bank and its devoted group of volunteers have expanded its options to include paper goods, toiletries, kid-friendly snacks, and a “client choice” option that allows its consumers to choose the items they need. This new option has not only given residents more control over their food choices, but respects their sense of dignity.

23,500 MEALS SERVED IN FY22



**WATERFORD
COMMUNITY
FOOD BANK**

At no other time than in the past few years has the Food Bank been in such high demand. As grocery food prices have increased, residents have needed the Food Bank with greater frequency and need. For Waterford’s families and seniors, the food bank has provided on-going relief financially and emotionally.

In the past year, the Waterford Community Food Bank has served as a model program for other organizations and municipalities hoping to start a program. Its well-maintained layout, consumer-friendly food options, partnerships, and welcoming volunteers have made the food bank a source of community pride. This Annual Report not only reflects the great number of households the program has served, but the hundreds of donors who have sustained the Food Bank with food and financial donations.

Partnerships

Youth and Family Services prides itself in the wonderful partnerships it has established with citizens, schools, businesses, civic organizations, and faith based groups. These donors have allowed us to maximize the positive impact we have made in our community and, most importantly, we have never stood alone in delivering our services. These valuable connections have contributed to our successes and shared in our mission. From financial support to volunteer efforts, these partnerships have been at the core of everything we do. We thank our partners for all of their efforts to make Youth and Family Services stronger and even more effective.

Private Donations

We have developed and sustained profound relationships with key private donors that continually support our mission



Volunteers

Over 80+ youth volunteers, or the dozens of adult volunteers, the kindness and commitment from our volunteers was essential to everything that we accomplished in FY22.



Business Donations

Our relationship with local businesses has become a cornerstone to our mission. The generosity of local business leaders has allowed us to expand the scope of our mission.



Social Media

Meeting Our Clients Where They Are Active Online

Connecting with supporters, program participants and clients is vital to our work. Social Media has grown into our main form of outreach to the Waterford community.

50,061 Interactions

Facebook Page reach +26% from FY21 The number of people who saw any content from our Page or about our Page, including posts, stories and ads, social information from people who interact with your Page and more.

Demographics

Thanks to the powerful analytical tools at our disposal, we know that the “average” individual who interacts with our social media accounts, is a Waterford “mom”, between the ages of 27 and 43, and typically interacts with our social media accounts between 2:45pm and 7:30pm on weeknights. This type of demographic allows us to better pinpoint how we announce and launch programs, and gives us valued insight on how and what programs we should be focused on.



8,821 Page Visits

Individual Facebook Page Visits
+51% from FY21

340 New Fans

Individual Facebook Profiles now following and interacting with our Page **+30% from FY21**



587 Followers

Individual Instagram Profiles now following and interacting with our posts. **More young people tend to interact with our Instagram than our Facebook Feed**

308 Posts

Including cross posts from Facebook as well as graphics and pictures in Instagram

Testimonials

Camp DASH



The staff has dedicated so much to making a fun and memorable summer for my kids. I'm so impressed with the variety of activities that are planned each week to keep the kids engaged. My kids were there all summer and enjoyed going every day. Fantastic staff and program!!

-Addy Sottile, Camp DASH Parent



Love the program and grateful for it so that kids aren't stuck at home and parents that have to work, it helps tremendously. Love the young kids that get a chance to work and learn the fundamentals of starting a first job. Very cool. My son would like to be a camp counselor when he is old enough. He looks forward to the future of being a camp counselor.

Joyce Barrios, Camp DASH Parent



Every morning we were greeted with smiles and good mornings. My little one had a rough first day with it being new for him and the staff was amazing. They went above and beyond to try to make it easier for him. They sent me updates. He loved it from that day on. Was a great experience.

Daniel Larabee, Camp DASH Parent

Other Programs



Thank you so much for providing these after school programs. My daughter looks forward to these programs each week and asks about participating in more of them. She has done the art classes last year and this year. She is also looking forward to D&D this next session. Thank you for all of the effort that you put into this. My Daughter comes home each afternoon talking about what they were working on as well as what will be happening the next week. She speaks about the staff as if she has known them forever and has built strong bonds with them. She is especially fond of Mr. Joe. Thank you again for everything!!

-Karen Coombs, After School Parent



WATERFORD
YOUTH & FAMILY
SERVICES

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ZONING BOARD OF APPEALS 2021/2022 ANNUAL REPORT

The Zoning Board of Appeals (ZBA) operates under the authority of the CT General Statutes and Waterford's Zoning Regulations. Five regular and three alternate members are elected to serve for four year terms. These terms are staggered, which helps the ZBA maintain consistency, expertise, and experience as they perform their duties. During their service, ZBA members are tasked with three main responsibilities. They are:

- To hear and act on appeals of enforcement decisions. In Waterford, the Zoning Enforcement Officer (ZEO) is the official charged with interpreting and enforcing the Zoning Regulations. There are times when someone may disagree with the ZEO's decision and choose to appeal. The ZBA evaluates evidence and determines whether to uphold or modify the ZEO's decision. Appeals are quite rare, however having a formal way to appeal decisions is an important part of maintaining a fair enforcement process for all.
- To hear and act on requests to vary the standards in the Zoning Regulations. The Zoning Regulations are adopted by the Planning and Zoning Commission and include standards for how land is used in Waterford. There are some unique circumstances when the literal enforcement of the Zoning Regulations would cause an exceptional hardship in developing or using a property. In these cases, property owners may apply for a variance and present their case to the ZBA. The ZBA evaluates the variance request according to strict standards. The ZBA may vote to deny, approve, or approve a variance with conditions.
- The ZBA also has the responsibility to approve or deny certificates of location for motor vehicle dealers and repairers licenses.

The Zoning Board of Appeals held 9 regular meetings and 2 special meetings during the 2021-2022 Fiscal Year and heard 5 applications for residential variances and 4 applications for commercial variances. The Board also heard 1 appeal of the decision of the Zoning Official.

The Zoning Board of Appeals received \$7760.00 for application fees. Expenditures amounted to \$2,858.84 of which \$2,667.15 was associated with public hearing advertisements. The remaining \$191.69 was spent on postage, office supplies and the cost of attending the CT Land Use Law Seminar. Application fees are applied to the general fund which helps defray the cost of postage and advertising as required by law. Application fees are set forth in Section 16.08.030 of the Waterford Code of Ordinances. At this time, the cost of legal notice advertisements for variances is not listed as an item to be paid by the applicant. In the future, the ZBA may consider requesting an amendment to this Ordinance to required applicants to pay for legal notices.

MEMBERS

Cathy Gonyo , Chair
Michelle Kripps, Vice Chair
Anne Darling, Secretary
Warren Mackenzie
John Morgan

ALTERNATE MEMBERS

Jason Maryeski
Greg Gallup
William Herzfeld

STAFF

Jill Stevens, Zoning Enforcement Officer

Dawn Choisy, Recording Secretary

Appendix A

TOWN OF WATERFORD, CONNECTICUT



ANNUAL COMPREHENSIVE FINANCIAL REPORT

**FOR THE FISCAL YEAR ENDED
JUNE 30, 2022**

Town of Waterford, Connecticut

Annual Comprehensive Financial Report

**FOR THE FISCAL YEAR ENDED
JUNE 30, 2022**

**Department of Finance
Kimberly Allen
Director of Finance**

Introductory Section

TOWN OF WATERFORD, CONNECTICUT
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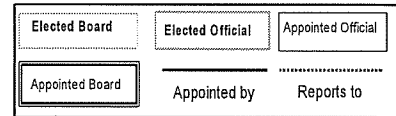
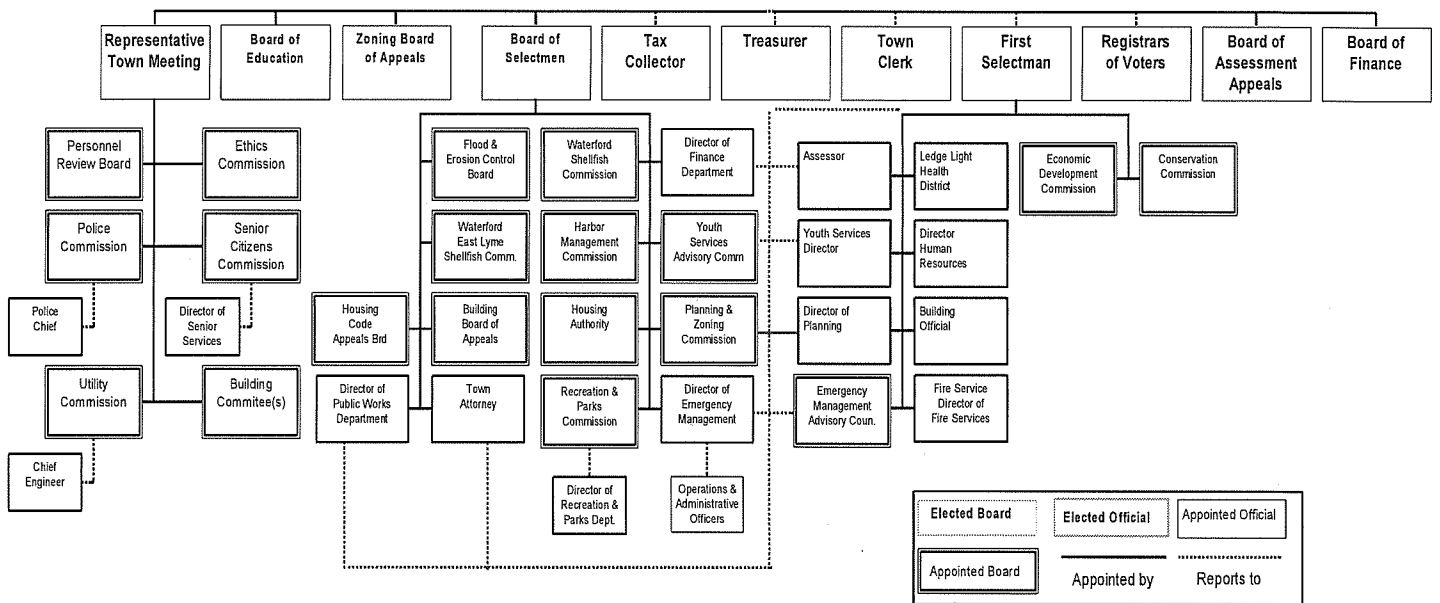
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ORGANIZATIONAL CHART TOWN OF WATERFORD GENERAL GOVERNMENT



Town of Waterford, Connecticut

Principal Town Officials

As of June 30, 2022

Robert J. Brule, Jr.
Thomas W. Giard III
Kimberly Allen
Abbas Danesh
Abby Piersall
Gary Schneider
Marc Balestracci
Neftali Soto
Alan Wilensky
Vacant
Brian Flaherty
David Campo
Daniela Gorman
Steve Cardelle
Christine Johnson
Michael Howley
Christine Walters

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
Town Clerk
Director of Human Services
Building Official
Library Director
Director of Fire Services
Director of Human Resources



December 19, 2022

To the Honorable First Selectman, Representative Town Meeting and the Citizens of the Town of Waterford:

State law requires that every general-purpose local government publish within six months of the close of each fiscal year a complete set of audited financial statements. This report is published to fulfill that requirement for the fiscal year ended June 30, 2022.

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control that it has established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

CliftonLarsonAllen LLP (CLA), Certified Public Accountants, have issued an unqualified opinion on the Town of Waterford financial statements for the year ended June 30, 2022. The independent auditors' report is located at the front of the financial section of this report.

Management Discussion and Analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview and analysis of the basic financial statements. The MD&A complements this letter of transmittal and should be read in conjunction with it.

Profile of the Government

The Town of Waterford separated from the City of New London, the neighboring urban seaport, a century and a half after European settlers arrived. Waterford was incorporated in 1801. Covering an area of 33.2 square miles, the Town is located in the southeastern region of the state. Waterford is bordered by the Towns of East Lyme to the west, New London, Groton and Ledyard to the east, and Montville to the north. It borders Long Island Sound to the south.

The Town has a Selectmen/Board of Finance/Representative Town Meeting form of government. The Representative Town Meeting exercises the legislative authority of the Town. The Board of Selectmen is composed of three members who are

elected at large for four-year terms. The Representative Town Meeting is elected for two-year terms. The First Selectman is the head of the administrative branch of the Town Government and is responsible to the Representative Town Meeting for the administration of all affairs relating to the Town.

The Town of Waterford provides a full range of services, including police and fire protection; the construction and maintenance of highways, streets and other infrastructure; municipal solid waste and recycling collection; recreational and cultural activities. Municipal water and sewer services, the Town's one business-type activity, are provided through the Town's Utility Commission.

By Charter, the Representative Town Meeting must hold its Town Budget Meeting no later than the first Monday in May each year. If, within fifteen days of the budget adoption no referendum is called, the budget is considered approved. The annual budget serves as the foundation for Town of Waterford financial planning and control. The budget is prepared by Department/Agency at an object level. With the exception of the Police, Recreation and Parks, Senior Services, Utility and Planning and Zoning Commissions, Board of Finance, Board of Education, Board of Assessment Appeals, Zoning Board of Appeals, Building Board of Appeals, Economic Development Commission, Flood & Erosion Control Board, Conservation Commission, Retirement Commission, Harbor Management Commission and Ethics Commission, all other Town Boards, Commissions or agencies report to the Board of Selectmen. The Board of Selectmen, however, reviews and recommends to the Board of Finance the level of appropriation for all municipal budgets with the exception of the Board of Education. All agencies have the authority to transfer within series any of the budgeted appropriations under their control. Transfers out of series, however, require special approval from the Board of Finance.

Local Economy

Waterford is unique in that its major taxpayer is a nuclear power facility. However, numerous, large retail sales outlets, a production/software development company, several assisted care facilities and numerous financial institutions provide a good mix to tax base diversification. The Waterford Tax Base has a diversified tax base with immediate access to Routes 1, 95, 395 and 85 all of which are major Connecticut arteries.

Below are specific updates for Waterford's local economy.

Dominion Power Facility (Millstone)

- Impact Analysis Completed
- Increase Economic development
- Viable Tax payer for at least ten years – Declining tax revenue
- 10-Year Deal
- \$50M in updates since agreement signed in January 2019

Economic Development Commission Master Plan

- EDC will be working with a consultant to set specific goals and implementation actions for the short (1-2 year), mid (3-5 year) and long (5-10 year) terms.

Regulation Amendments

- Various zoning regulation amendments including updates to Outdoor Dining and Parking at multifamily residential properties to facilitate new projects.

Crystal Mall

- Ongoing conversation with the ownership interests at the property to modify zoning to support future mixed use development.

New Developments

- Redevelopment of the Mobile Gas Station and Starbucks Drive-thru on Rte 85 is approved and under construction. Land use permits in place to expand the site to include a car wash.
- Site work beginning for 40 affordable apartments on Rte 85
- Approvals granted for new cafe at Mago Point
- Approval of self-storage facility on Rte 85

New Industry

- Approval granted for Safe Futures on Rte 85

Electric Boat

- \$5.1B Navy Contract – estimated 2,000 to 5,000 jobs
- Building of Columbia Class Submarines to begin in 2023
- Current impact – Increased housing activity

Long Term Financial Planning

In 1998 the Representative Town Meeting formed its Long Range Fiscal Planning Committee. In FY01 the Board of Finance appointed an Ad Hoc Long-Range Budget Planning Committee to analyze the impact of the annual tax revenue loss due to the Dominion deregulation and to provide guidance in developing budgets that would sustain a consistent level of service with a declining revenue base over the ten-year period. This proactive approach to long-range operational budget planning, combined with multi-year capital planning, has become an effective budgetary management tool. Despite the fact that the Town has successfully absorbed the impact to its tax base due to deregulation, the Long-Range Budget Planning Committee remains active and is in the process of developing an updated long-term financial plan based of GFOA guidelines. The Town implemented a Fleet Management Program that served as the basis for sizing the fleet and provided a 5-year approach to managing a fleet valued in excess of \$4.4 million. This program allows the Town to undertake a needs assessment of its rolling

stock, and based upon established life-cycle parameters, provided a forty-year replacement plan that uses a combination of residual values, investment income, vehicle rental revenues and an equalized level of budget over a sustained period of time to fund all rolling stock replacements.

Major Initiatives

In compliance with GASB 54 and to strengthen Waterford's commitment to sound financial management and fiscal accountability, the Town still maintains the adopted fund balance policy from 2015. In that regard, the Town's 2022 Audited Financial Waterford has an Unassigned Fund Balance of \$22,339,086.

On May of 2019, the Town began the first phase of the construction on a new Municipal Complex project for the Public Works Department. The project consisted of a full demolition of the existing structure and construction of a new 60,100 sq. ft. facility. The building project was completed in June 2022.

Increase school enrollment

- Attract students from neighboring districts to Waterford High School on a tuition basis
 - 6 students enrolled in 2022

Eco Friendly Town

- Achieved Bronze Certificate as a Sustainable CT Community
- Land Preservation
 - Easements, Purchase and Donations
- Plan of Conservation and Development
 - DEEP analysis
 - Fall 2022
- Energy audit of buildings
- RTM Ad Hoc Energy Task Force Created

Affordable Housing Plan

- Assessing housing needs for the future
 - The town continues to collect data to fit into regional area needs

Town Center Improvements ("Main Street")

- Committee Formed in June 2020
- Support Infrastructure for Farmer's Market
- Improved Recreational Amenities
 - Accessible walking paths, sidewalks and boardwalks
- Improved Fiber Connectivity
- Board of Selectman adoption of the Community Waterford Park Master Plan

Acknowledgements

Although the preparation of the comprehensive annual financial report is primarily the responsibility of the Director of Finance, it could not have been accomplished without the support of numerous town staff. Special recognition goes to the Finance department staff. Without their dedication, oversight and hard work the Town could never have achieved this prestigious award. I appreciate the unflagging support of First Selectman Robert Brule, Superintendent of Schools Thomas Girard and his staff, as well as, the entire Board of Selectmen, Board of Finance and the Representative Town Meeting who continually show their commitment to fiscal integrity and financial leadership.

Respectfully submitted,

Kimberly Allen

Kimberly Allen
Director of Finance

Financial Section



Independent Auditors' Report

To the Board of Finance
Town of Waterford, Connecticut

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Town of Waterford, Connecticut, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Town of Waterford, Connecticut's basic financial statements as listed in the table of contents.

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, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Town of Waterford, Connecticut, as of June 30, 2022, 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.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of Waterford, Connecticut's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Town of Waterford, Connecticut's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Town of Waterford, Connecticut's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the budgetary comparison information and the pension and OPEB schedules as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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 GAAS, 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 of Waterford, Connecticut's basic financial statements. The combining and individual nonmajor fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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 GAAS. In our opinion, the combining and individual nonmajor fund financial statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

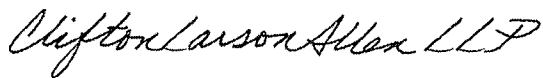
Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 19, 2022, on our consideration of the Town of Waterford, Connecticut's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Town of Waterford, Connecticut's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Town of Waterford, Connecticut's internal control over financial reporting and compliance.



CliftonLarsonAllen LLP

West Hartford, Connecticut
December 19, 2022

**TOWN OF WATERFORD, CONNECTICUT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2022**

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, 2022. Please read this MD&A in conjunction with the transmittal letter and the Town's financial statements, Exhibits I to IX.

FINANCIAL HIGHLIGHTS

- The Town's net position increased as a result of this year's operations. While net position of our business-type activities decreased by \$6.9 thousand, or 1.4 %, net position of our governmental activities increased by \$5.0 million or 3.2 %.
- During the year, the Town had expenses that were \$5.0 million less than the \$111.5 million generated in tax and other revenues for governmental programs.
- In the Town's business-type activities, revenues and transfers in increased by \$534 thousand or 13.7%, while expenses decreased by \$359 thousand or 6.6 %.
- The total cost of all of the Town's programs was \$111.0 million, with no new programs added this year.
- The General Fund reported a fund balance this year of \$23.8 million.
- The resources available for appropriation were \$1.1 million more than anticipated for the General Fund. There were additional appropriations of \$1.8 million to transfer funding to the Capital and Nonrecurring Fund. However, unused appropriations of \$1.0 million were returned to fund balance at year end. Overall, the operating results increased the General Fund balance by \$350.6 thousand.

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 liabilities 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 increased from \$208.4 to \$212.7 million or 2.0 %. 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.

	Governmental Activities		Business-Type Activities		Total	
	2022	2021	2022	2021	2022	2021
Current assets	\$ 61,002	\$ 54,085	\$ 5,858	\$ 5,413	\$ 66,860	\$ 59,498
Capital assets, net of accumulated depreciation	236,256	241,132	44,691	45,671	280,947	286,803
Total assets	<u>297,258</u>	<u>295,217</u>	<u>50,549</u>	<u>51,084</u>	<u>347,807</u>	<u>346,301</u>
Deferred outflows of resources	12,765	18,301	-	-	12,765	18,301
Long-term debt outstanding	116,220	135,326	431	316	116,651	135,642
Other liabilities	13,886	11,226	374	330	14,260	11,556
Total liabilities	<u>130,106</u>	<u>146,552</u>	<u>805</u>	<u>646</u>	<u>130,911</u>	<u>147,198</u>
Deferred inflows of resources	16,949	8,998	-	-	16,949	8,998
Net Position:						
Net investment in capital assets	166,836	165,530	44,690	45,670	211,526	211,200
Restricted	1,612	1,440	-	-	1,612	1,440
Unrestricted	<u>(5,480)</u>	<u>(9,002)</u>	<u>5,054</u>	<u>4,768</u>	<u>(426)</u>	<u>(4,234)</u>
Total Net Position	<u>\$ 162,968</u>	<u>\$ 157,968</u>	<u>\$ 49,744</u>	<u>\$ 50,438</u>	<u>\$ 212,712</u>	<u>\$ 208,406</u>

Net position of the Town's governmental activities increased by 3.2 % (\$163.0 million in 2022 compared to \$158.0 million in 2021). 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 - increased by \$4.2 million, (\$9.0 million) in 2021 compared to (\$4.8 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, 2022.

The net position of our business-type activities decreased by 1.4% (\$49.7 million in 2022 compared to \$50.4 million in 2021).

The Town's total revenues (excluding special items) were \$115.3 million. The total cost of all programs and services was \$111.0 million. Our analysis below separately considers the operations of governmental and business-type activities.

	Governmental Activities		Business-Type Activities		Total	
	2022	2021	2022	2021	2022	2021
Revenues:						
Program revenues:						
Charges for services	\$ 3,232	\$ 3,346	\$ 3,798	\$ 3,841	\$ 7,030	\$ 7,187
Operating grants and contributions	11,664	19,990			11,664	19,990
Capital grants and contributions	1,858	578		16	1,858	594
General revenues:						
Property taxes	94,070	93,198			94,070	93,198
Grants and contributions not restricted to specific purposes	376	356			376	356
Unrestricted investment earnings	226	133	12	3	238	136
Miscellaneous revenue	55	175			55	175
Total revenues	<u>111,481</u>	<u>117,776</u>	<u>3,810</u>	<u>3,860</u>	<u>115,291</u>	<u>121,636</u>
Program expenses:						
General government	14,481	15,705			14,481	15,705
Public safety	11,579	13,999			11,579	13,999
Public works	8,803	8,780			8,803	8,780
Recreation	1,836	1,763			1,836	1,763
Library	1,002	1,156			1,002	1,156
Social services	1,303	1,285			1,303	1,285
Education	65,499	74,351			65,499	74,351
Interest and fiscal charges	1,363	1,393			1,363	1,393
Utility Commission			5,119	5,479	5,119	5,479
Total program expenses	<u>105,866</u>	<u>118,432</u>	<u>5,119</u>	<u>5,479</u>	<u>110,985</u>	<u>123,911</u>
Excess (deficiency) of revenues over expenses before transfers	5,615	(656)	(1,309)	(1,619)	4,306	(2,275)
Transfers	<u>(615)</u>	<u>(31)</u>	<u>615</u>	<u>31</u>	<u>-</u>	<u>-</u>
Change in Net Position	5,000	(687)	(694)	(1,588)	4,306	(2,275)
Beginning Net Position	<u>157,968</u>	<u>158,655</u>	<u>50,438</u>	<u>52,026</u>	<u>208,406</u>	<u>210,681</u>
Ending Net Position	<u>\$ 162,968</u>	<u>\$ 157,968</u>	<u>\$ 49,744</u>	<u>\$ 50,438</u>	<u>\$ 212,712</u>	<u>\$ 208,406</u>

Governmental Activities

Approximately 84.4% of these revenues were derived from property taxes, followed by 12.5% from operating and capital grants and contributions, 2.9% from charges for services and 0.2% from investment and other general revenues.

Major factors affecting operations include:

- Operating grants and contributions were down by \$8.3 million due primarily to the following:
There was a decrease in the State's on-behalf contribution for the Teachers' Retirement System of \$9.5 million and a decrease in the State's on-behalf contribution for the Teachers' Retirement System OPEB of \$1.1 million. There was an increase in Special Assistance grants of \$788.5 thousand. There was an increase in assistance to the School Cafeteria fund of \$895.1 thousand.
- Capital grants and contributions increased by \$1.3 million mainly to the following:
Public Works LOTCIP grant for Cross Road Grant was up by \$1.6 million.

There was a decrease of \$249.8 for the Thames River grant that ended in FY21. East Lyme Capital Sharing decreased by \$20.5 thousand. A donation from Chelsea Groton Bank for the Eugene O'Neill Barn roof by \$25.0 thousand.

- Property tax revenues were up by \$872 thousand.
- Investment earnings were up by \$93.0 thousand from FY21 due to increasing interest rates and an adjustment for Lease receivables under GASB87.
- Miscellaneous Revenue was down by \$120.0 thousand.

Table 3 presents the cost of each of the Town's five largest programs - education, general government, public safety, public works and recreation - 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.

	Total Cost of Services		Net Cost of Services	
	2022	2021	2022	2021
Education	\$ 65,499	\$ 74,351	\$ 54,613	\$ 54,693
General government	14,481	15,705	12,225	13,826
Public safety	11,579	13,999	11,144	13,337
Public works	8,803	8,780	6,270	7,341
Recreation	1,836	1,763	1,614	1,647
All others	3,667	3,835	3,245	3,675
Totals	<u>\$ 105,865</u>	<u>\$ 118,433</u>	<u>\$ 89,111</u>	<u>\$ 94,519</u>

Business-Type Activities

- Net position of the Town's business-type activities (see Table 2) decreased by 1.4% (\$49.7 million in 2022 compared to \$50.4 million in 2021). Revenues and transfers in for the Town's business-type activities (see Table 2) increased by \$534 thousand (\$4.4 million in 2022 compared to \$3.9 million in 2021). Overall Expenses were higher than revenues and transfers in by \$695 thousand. The factors driving these results include:
 - An increase in Sewer use fee revenue of \$43 thousand.
 - An increase in transfers in of \$584 thousand
 - An increase of investment earnings of \$9 thousand.
 - A decrease in expenses of \$359.0 thousand.

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 \$38.8 million, which is increase of \$3.2 million from last year's total of \$35.6 million as restated. Included in this year's total change in fund balance is an increase of \$64.1 thousand in the General Fund, an increase of 298.3 thousand in the Capital Improvement Fund, an increase of \$1.7 million in the Capital and NonRecurring Fund and an increase of \$1.7 million for Nonmajor Governmental Funds.

Capital Projects Funds:

- The Capital and Nonrecurring Fund balance increased by \$1.7 million due to expenditures of \$1.6 million and revenues of \$278.6 thousand plus net transfers in and out of \$3.0 million.

- The Capital Improvement Fund increased by \$298.3 thousand due to expenditures of \$3.1 million, grant revenue of \$1.6 million and net transfers in and out \$1.8 million.

Non-Major Capital Projects Funds:

- The Fleet Management Fund increased by \$508.8 thousand due to expenditures of \$481.7 thousand being offset by revenues and transfers in of \$990.5 thousand.
- The Sewer Development and Maintenance Fund increased by \$48.2 thousand due to expenditures of \$80.4 thousand being offset by revenues of \$128.6 thousand.

Special Revenue Funds:

- The Cafeteria fund increased by \$494.4 thousand due to revenues of \$1.7 million, offset by expenditures of \$1.2 million.
- The Senior Services fund decreased by \$49.0 thousand due to revenues of \$19.8 thousand and expenditures of \$68.5 thousand. Net transfers in an out resulted in a decrease of \$316 thousand.
- The Nuclear Safety Emergency Preparedness Fund increased by \$84.8 thousand due to receipt of grant reimbursements of the same amount for prior year expenditures.

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 funds net assets total \$55.8 million at the end of the year, which includes a \$6.1 million fund balance in the Internal Service Fund.

Net position of the Utility Commission Fund at the end of the year amounted to \$49.7 million. Factors affecting the balance of this fund are included in the discussion of the Town's business-type activities.

In fiscal year 2022, net position of the Internal Service fund decreased by \$163.6 thousand from fiscal year 2021. This is due to \$12.1 million in contributions and other revenues (an increase of \$240 thousand over fiscal year 2021), reduced by expenses for claims and program administration of \$12.3 million (an increase of \$845.1 thousand over fiscal year 2021).

General Fund Budgetary Highlights

Revenues were higher than budgetary estimates by \$1.1 million and expenditures were less than revised budgetary estimates by \$1.0 million. Overall revenues over expenditures on a budgetary basis were \$350.6 thousand. In the current year, revenues increased by \$449.5 thousand or 0.5 % over the prior year and expenditures increased by \$4.0 million or 4.2%.

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

- Property tax revenue was over budgetary estimates by \$158.4 thousand and over prior year revenue by \$603.0 thousand.
- State and Federal grant funding was over budgetary estimates by \$312.5 thousand and over prior year revenue by \$89.1 thousand.
- Assessment revenue is over budgetary estimates by \$11.3 thousand and over the prior year by \$4.7 thousand.
- License and permit revenue is over budgetary estimates by \$366.8 thousand and under the prior year by \$226.9 thousand. Town clerk fees decreased by \$31.8 thousand over fiscal year 2021. The building department is down from FY21 by \$256.9 thousand, conveyance tax revenue is down from FY21 by \$24.0

thousand. Planning & Zoning, had a decrease of \$17.7 thousand over the prior year. Miscellaneous fees and permits were down from FY21 by \$13.3 thousand. Lien fees paid by the Utility Commission to the Town Clerk were down by \$2.3 thousand. Recreation and parks revenue is up from FY21 by \$119.1 thousand.

- Fines, Penalties and Charges for Services are under budgetary estimates by \$110.1 thousand and under the prior year revenue by \$120.1 thousand. The biggest change was a decrease for miscellaneous revenue of \$68.0 thousand, followed by a decrease for tuition fees of \$38.8 thousand. There was a decrease of \$41.0 thousand in tipping fee revenue. Bulky Waste fees were up by \$2.5 thousand. Recycling revenue decreased by \$1.5 thousand. False alarm fines were down up \$0.5 thousand. Senior Services program revenue was up by \$26.2 thousand.
- Other sources of revenue were over budgetary estimates by \$196.5 thousand and over the prior year revenue by \$78.5 thousand.
- Investment income is over budgetary estimates by \$59.8 thousand and over prior year revenue by \$93.5 thousand.
- Other Financing Sources, which consists of the cancelation of prior year encumbrances and transfers in from the capital improvement fund, was over estimated revenue by \$121.9 thousand and under the prior year by \$72.2 thousand.

Overall Expenditures came in \$1.0 million under revised budgetary estimates. The largest amounts of unused appropriations returned in the current fiscal year are as follows:

- The Police Department returned \$184.9 thousand.
- The Public Works Department returned \$142.9 thousand.
- The Emergency Management Department returned \$84.6 thousand.
- The Fire Services Department returned \$79.9 thousand.
- The Insurance budget returned \$79.7 thousand.
- The Retirement Commission returned \$76.3 thousand.
- The Building Department returned \$48.8 thousand.
- The Board of Education returned \$46.8 thousand.
- The Information Technology Department returned \$44.3 thousand.
- The Planning & Zoning Department returned \$43.9 thousand.
- The Senior Services Department returned \$39.2 thousand.
- The Recreation and Parks Department returned \$35.8 thousand.
- The Legal Department returned \$33.3 thousand.
- The Library returned \$27.2 thousand.
- The Finance Department returned \$14.9 thousand.

The Town's General Fund balance of \$23.8 million reported on Exhibit III differs from the General Fund's budgetary balance of \$23.5 million reported in the budgetary comparison in the required supplementary information. This is principally because budgetary fund balance does not include \$226.1 thousand of outstanding encumbrances at year-end, which are reported as expenditures for budgetary purposes. The balances for special revenue funds financed primarily from operating transfers from the General Fund are also rolled into that fund for reporting purposes. For fiscal year 2022, those balances amounted to \$59.3 thousand.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At June 30, 2022, the Town had \$280.7 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 \$6.1 million, or 2.1%, from last year.

	Governmental Activities		Business-Type Activities		Total	
	2022	2021	2022	2021	2022	2021
Land	\$ 9,008	\$ 8,982	\$ 128	\$ 128	\$ 9,136	\$ 9,110
Land improvements	1,919	1,995			1,919	1,995
Building and improvements	162,636	168,063	909	944	163,545	169,007
Machinery and equipment	2,592	2,519	634	592	3,226	3,111
Right-to-use lease machinery and equipment	221				221	-
Vehicles	5,013	5,518	231	263	5,244	5,781
Infrastructure	52,789	53,573	42,288	43,737	95,077	97,310
Permanent easements	5	5			5	5
Software	75	89	5	6	80	95
Construction in progress	1,998	388	495		2,493	388
Total	\$ 236,256	\$ 241,132	\$ 44,690	\$ 45,670	\$ 280,946	\$ 286,802

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

Governmental Activities:

- Construction-in-progress increased by \$1.6 million due to mainly to the road reconstruction on Cross Road.
- Buildings and improvements decreased by \$5.4 million. Additions for the Waterford Beach Parks Restrooms were \$345.0 thousand. Depreciation expense reduced the net balance by \$5.7 million.
- Land Improvements decreased by \$77 thousand. There were additions of \$56 thousand and depreciation expense of \$133.3 thousand.
- Infrastructure decreased by \$886 thousand. Depreciation expense was \$1.8 million. Additions included the completion of various road projects for a net increase of \$970.9 thousand.
- Machinery and equipment increased by \$73 thousand due to mainly to additions of \$675.7 thousand, which was offset by depreciation expense of \$602.5 thousand.
- Vehicles decreased by \$506 thousand due to additions of \$378.9 thousand, in accordance with the fleet management plan, this was offset by net retirements of \$14.0 thousand and depreciation expense of \$870.6 thousand.
- Right-to-use machinery and equipment increased by \$221 thousand due to the implementation of GASB Statement No. 87, Leases.
- Software decreased by 14.0 due to amortization expense.
- Land Increased by \$26.2 thousand due to the addition of vacant properties which had been previously omitted from the asset inventory.

Business-Type Activities:

- There was an increase in construction-in-progress of \$495.3 thousand due to pump station upgrades in-progress.
- There was an increase in machinery and equipment \$43.0 thousand due to additions of \$119.4 thousand and depreciation expense of \$77.3 thousand.
- There was decrease in infrastructure of \$1.5 million due to additions of \$122.9 thousand and depreciation expense of \$1.6 million.
- The decreases to all other asset categories were due entirely to depreciation and amortization expense.

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 \$67.0 million of outstanding general obligation bonds. Bonds issued in July 2021 carried an AA rating from Standard & Poor.

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 \$654.1 million.

Additional information on the Town's long-term debt can be found in Note 8.

Economic Factors

- The unemployment rate for the Town in 2022 was 4.3%, which is a decrease from a rate of 6.5% a year ago. Waterford's unemployment rate is higher than the State's average unemployment rate of 4.3%, and higher than the national average of 3.6% as of June 2022.

During the current fiscal year, unassigned fund balance in the General Fund increased by \$23.0 thousand. The main reason for the increase is positive operating results of \$64.1 thousand as well as a decrease in the assigned fund balance of \$292.9 thousand. An increase in the nonspendable balance of \$334.0 thousand reduced the overall increase of the unassigned total.

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.

Basic Financial Statements

TOWN OF WATERFORD, CONNECTICUT
STATEMENT OF NET POSITION
JUNE 30, 2022

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
Assets:			
Cash and cash equivalents	\$ 41,636,991	\$ 4,487,154	\$ 46,124,145
Investments	15,253,263		15,253,263
Receivables, net	3,540,551	1,580,463	5,121,014
Internal balances	209,533	(209,533)	-
Supplies	6,322		6,322
Prepaid items	355,619		355,619
Capital assets:			
Intangible assets not being amortized	5,000		5,000
Intangible assets being amortized, net	75,480	5,013	80,493
Assets not being depreciated	11,006,238	623,307	11,629,545
Assets being depreciated, net	225,169,459	44,061,488	269,230,947
Total assets	<u>297,258,456</u>	<u>50,547,892</u>	<u>347,806,348</u>
Deferred Outflows of Resources:			
Deferred outflows of resources related to pensions	9,681,225		9,681,225
Deferred outflows of resources related to OPEB	1,431,705		1,431,705
Deferred charge on refunding	1,652,245		1,652,245
Total deferred outflows of resources	<u>12,765,175</u>	<u>-</u>	<u>12,765,175</u>
Liabilities:			
Accounts and other payables	4,282,061	164,843	4,446,904
Accrued liabilities	5,672,326	178,914	5,851,240
Unearned revenue	3,931,959	31,169	3,963,128
Noncurrent liabilities:			
Due within one year	6,495,947	18,303	6,514,250
Due in more than one year	109,723,596	412,217	110,135,813
Total liabilities	<u>130,105,889</u>	<u>805,446</u>	<u>130,911,335</u>
Deferred Inflows of Resources:			
Deferred inflows of resources related to pensions	12,651,502		12,651,502
Deferred inflows of resources related to OPEB	2,842,210		2,842,210
Deferred inflows of resources related to leases	1,455,383		1,455,383
Total deferred inflows of resources	<u>16,949,095</u>	<u>-</u>	<u>16,949,095</u>
Net Position:			
Net investment in capital assets	166,836,267	44,689,808	211,526,075
Restricted for:			
Trust purposes:			
Nonexpendable	120,564		120,564
Grants	928,924		928,924
Contracts	562,617		562,617
Unrestricted	(5,479,725)	5,052,638	(427,087)
Total Net Position	<u>\$ 162,968,647</u>	<u>\$ 49,742,446</u>	<u>\$ 212,711,093</u>

The accompanying notes are an integral part of the financial statements

TOWN OF WATERFORD, CONNECTICUT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2022

					Net Revenue (Expense) And Changes In Net Position		
Functions/Programs	Expenses	Program Revenues			Primary Government		Total
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	
Governmental activities:							
General government	\$ 14,481,404	\$ 1,345,759	\$ 910,316	\$	\$ (12,225,329)	\$	\$ (12,225,329)
Public safety	11,578,608	267,781	166,513		(11,144,314)		(11,144,314)
Public works	8,802,546	623,121	60,975	1,848,211	(6,270,239)		(6,270,239)
Recreation	1,835,773	208,383	3,765	10,000	(1,613,625)		(1,613,625)
Library	1,001,832				(1,001,832)		(1,001,832)
Social services	1,303,225	308,108	115,283		(879,834)		(879,834)
Education	65,498,549	478,679	10,406,908		(54,612,962)		(54,612,962)
Interest on long-term debt	1,363,173				(1,363,173)		(1,363,173)
Total governmental activities	105,865,110	3,231,831	11,663,760	1,858,211	(89,111,308)	-	(89,111,308)
Business-type activities:							
Utility commission	5,119,850	3,797,739				(1,322,111)	(1,322,111)
Total business-type activities	5,119,850	3,797,739	-	-	-	(1,322,111)	(1,322,111)
Total primary governmental activities	\$ 110,984,960	\$ 7,029,570	\$ 11,663,760	\$ 1,858,211	(89,111,308)	(1,322,111)	(90,433,419)
General revenues:							
Property taxes					94,070,241		94,070,241
Grants and contributions not restricted to specific programs					375,988		375,988
Unrestricted investment earnings					225,600	12,310	237,910
Miscellaneous					55,252		55,252
Transfers					(614,707)	614,707	-
Total general revenues and transfers					94,112,374	627,017	94,739,391
Change in Net Position					5,001,066	(695,094)	4,305,972
Net Position at Beginning of Year					157,967,581	50,437,540	208,405,121
Net Position at End of Year					\$ 162,968,647	\$ 49,742,446	\$ 212,711,093

The accompanying notes are an integral part of the financial statements

TOWN OF WATERFORD, CONNECTICUT
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2022

	General Fund	Capital Improvement Fund	Capital and Nonrecurring Expenditures Fund	Waterford High School Building Project	American Rescue Funds Grant	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS							
Cash and cash equivalents	\$ 15,119,648	\$ 5,249,341	\$ 9,756,872	\$ 1,183	\$	\$ 4,449,747	\$ 34,576,791
Investments	15,085,085					168,178	15,253,263
Receivables, net	3,016,205					524,346	3,540,551
Interfund receivables	3,422,144				2,306,154	1,865,212	7,593,510
Supplies						6,322	6,322
Prepaid items	355,619						355,619
Total Assets	<u>\$ 36,998,701</u>	<u>\$ 5,249,341</u>	<u>\$ 9,756,872</u>	<u>\$ 1,183</u>	<u>\$ 2,306,154</u>	<u>\$ 7,013,805</u>	<u>\$ 61,326,056</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES							
Liabilities:							
Accounts and other payables	\$ 1,898,185	\$ 1,857,101	\$ 244,392	\$	\$ 76,001	\$ 53,054	\$ 4,128,733
Accrued liabilities	3,750,269				2,101	97,621	3,849,991
Interfund payables	4,482,225	203,389	35,078	2,942,807		31,337	7,694,836
Unearned revenue	251,772	1,031,297			2,228,052	353,633	3,864,754
Total liabilities	<u>10,382,451</u>	<u>3,091,787</u>	<u>279,470</u>	<u>2,942,807</u>	<u>2,306,154</u>	<u>535,645</u>	<u>19,538,314</u>
Deferred Inflows of Resources:							
Unavailable revenue:							
Property taxes	1,486,034						1,486,034
Special assessments	14,524						14,524
Grants receivable						210	210
Lease receivable	1,269,536					185,847	1,455,383
Total deferred inflows of resources	<u>2,770,094</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>186,057</u>	<u>2,956,151</u>
Fund Balances:							
Nonspendable	355,619					126,886	482,505
Restricted						1,491,331	1,491,331
Committed		2,157,554	9,477,402			4,673,886	16,308,842
Assigned	486,420						486,420
Unassigned	23,004,117			(2,941,624)			20,062,493
Total fund balances	<u>23,846,156</u>	<u>2,157,554</u>	<u>9,477,402</u>	<u>(2,941,624)</u>	<u>-</u>	<u>6,292,103</u>	<u>38,831,591</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 36,998,701</u>	<u>\$ 5,249,341</u>	<u>\$ 9,756,872</u>	<u>\$ 1,183</u>	<u>\$ 2,306,154</u>	<u>\$ 7,013,805</u>	<u>\$ 61,326,056</u>

(Continued on next page)

TOWN OF WATERFORD, CONNECTICUT
BALANCE SHEET - GOVERNMENTAL FUNDS (CONTINUED)
JUNE 30, 2022

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	\$ 38,831,591
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds:	
Governmental capital assets	\$ 406,509,351
Less accumulated depreciation	<u>(170,253,174)</u>
Net capital assets	236,256,177
Other long-term assets are not available to pay for current-period expenditures and, therefore, are not recorded in the funds:	
Property tax receivables greater than 60 days	906,381
Interest receivable on property taxes	579,653
Delinquent special assessments	14,524
Unavailable revenue - grants receivable	210
Deferred outflows of resources related to pensions	9,681,225
Deferred outflows of resources related to OPEB	1,431,705
Deferred charge on refunding	1,652,245
Internal service funds are used by management to charge the costs of risk management to individual funds. The assets and liabilities of the internal service funds are reported with governmental activities in the statement of net position.	6,065,526
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the funds:	
Net pension liability	(20,396,063)
Pension prior service cost	(536)
Bonds and notes payable	(66,975,000)
Bond and note premiums	(3,790,644)
Interest payable on bonds and notes	(737,335)
Leases payable	(204,794)
Compensated absences	(7,033,590)
Landfill post-closure monitoring liability	(223,000)
Net OPEB liability	(17,595,916)
Deferred inflows of resources related to pensions	(12,651,502)
Deferred inflows of resources related to OPEB	<u>(2,842,210)</u>
Net Position of Governmental Activities (Exhibit I)	\$ <u>162,968,647</u>

The accompanying notes are an integral part of the financial statements

TOWN OF WATERFORD, CONNECTICUT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

	General Fund	Capital Improvement Fund	Capital and Nonrecurring Expenditures Fund	Waterford High School Building Projects	American Rescue Funds Grant	Nonmajor Governmental Funds	Total Governmental Funds
Revenues:							
Property taxes	\$ 93,937,215	\$	\$	\$	\$	\$	\$ 93,937,215
Intergovernmental	9,334,839	1,580,344	76		545,893	4,552,245	16,013,397
Assessments and connections	12,475					127,448	139,923
Licenses and permits	1,698,801						1,698,801
Fines, penalties and charges for services	651,929		249,966			867,670	1,769,565
Investment earnings	179,842		28,519	3		(2,758)	205,606
Other	869					127,642	128,511
Total revenues	<u>105,815,970</u>	<u>1,580,344</u>	<u>278,561</u>	<u>3</u>	<u>545,893</u>	<u>5,672,247</u>	<u>113,893,018</u>
Expenditures:							
Current:							
General government	14,567,196					35,947	14,603,143
Public safety	10,332,316				545,893	45,327	10,923,536
Public works	5,274,233					116,129	5,390,362
Recreation	1,527,897					2,167	1,530,064
Library	972,227						972,227
Social services	953,783					398,531	1,352,314
Education	58,640,004					4,203,910	62,843,914
Capital outlay	280,635	3,052,761	1,577,318			500,511	5,411,225
Debt service:							
Principal retirements	5,840,000						5,840,000
Interest and fiscal charges	2,094,633						2,094,633
Total expenditures	<u>100,482,924</u>	<u>3,052,761</u>	<u>1,577,318</u>	<u>-</u>	<u>545,893</u>	<u>5,302,522</u>	<u>110,961,418</u>
Excess (Deficiency) of Revenues over Expenditures	<u>5,333,046</u>	<u>(1,472,417)</u>	<u>(1,298,757)</u>	<u>3</u>	<u>-</u>	<u>369,725</u>	<u>2,931,600</u>
Other Financing Sources (Uses):							
Transfers in	182,555	2,990,522	3,004,600			800,000	6,977,677
Transfers out	(5,732,104)	(1,219,805)	(25,768)				(6,977,677)
Issuance of leases	280,635						280,635
Total other financing sources (uses)	<u>(5,268,914)</u>	<u>1,770,717</u>	<u>2,978,832</u>	<u>-</u>	<u>-</u>	<u>800,000</u>	<u>280,635</u>
Net Change in Fund Balances	64,132	298,300	1,680,075	3	-	1,169,725	3,212,235
Fund Balances at Beginning of Year	<u>23,782,024</u>	<u>1,859,254</u>	<u>7,797,327</u>	<u>(2,941,627)</u>	<u>-</u>	<u>5,122,378</u>	<u>35,619,356</u>
Fund Balances at End of Year	<u>\$ 23,846,156</u>	<u>\$ 2,157,554</u>	<u>\$ 9,477,402</u>	<u>\$ (2,941,624)</u>	<u>\$ -</u>	<u>\$ 6,292,103</u>	<u>\$ 38,831,591</u>

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TOWN OF WATERFORD, CONNECTICUT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - GOVERNMENTAL FUNDS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2022

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities:

Amounts reported for governmental activities in the statement of activities (Exhibit II) are different because:

Net change in fund balances - total governmental funds (Exhibit IV)	\$ 3,212,235
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Governmental funds report capital outlays as expenditures. In the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense:

Capital outlay	4,906,938
Depreciation expense	(9,201,297)

The statement of activities reports losses arising from the disposal of existing capital assets.

Conversely, governmental funds do not report any gain or loss on disposal of capital assets. This amount represents the disposal of capital assets. (581,864)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds, and revenues recognized in the funds are not reported in the statement of activities:

Property tax receivable - accrual basis change	91,660
Property tax interest and lien revenue - accrual basis change	41,366
Delinquent special assessment receivable - accrual basis change	(10,342)
Miscellaneous grants and accounts receivable - accrual basis change	(451,067)
Change in deferred outflows of resources related to pensions	(7,395,071)
Change in deferred outflows of resources related to OPEB	670,555

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 has any effect on net position. Also, governmental funds report the effect of issuance costs, premiums, discounts and similar items when debt is first issued, whereas these amounts are amortized and deferred in the statement of activities. The details of these differences in the treatment of long-term debt and related items are as follows:

Bond principal payments	5,840,000
Issuance of Leases	(280,635)
Lease principal payments	75,841
Amortization of deferred charge on refunding	(191,709)
Amortization of premiums	840,244
Landfill post-closure monitoring	24,000
Capital lease financing	

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 the governmental funds:

Compensated absences	(293,235)
Accrued interest	82,925
Change in net pension liability	13,384,547
Change in net OPEB liability	(902,155)
Change in prior service cost	417,365
Change in deferred inflows of resources related to pensions	(6,015,116)
Change in deferred inflows of resources related to OPEB	899,517

Internal service funds are used by management to charge costs to individual funds. The net revenue of certain activities of internal services funds is reported with governmental activities.

(163,636)

Change in Net Position of Governmental Activities (Exhibit II)	\$ <u>5,001,066</u>
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The accompanying notes are an integral part of the financial statements

TOWN OF WATERFORD, CONNECTICUT
STATEMENT OF NET POSITION - PROPRIETARY FUNDS
JUNE 30, 2022

	<u>Business-Type Activities Utility Commission</u>	<u>Governmental Activities Internal Service Fund</u>
Assets:		
Current assets:		
Cash and cash equivalents	\$ 4,487,154	\$ 7,060,200
Receivables, net	1,580,463	
Interfund receivables		310,859
Total current assets	<u>6,067,617</u>	<u>7,371,059</u>
Noncurrent assets:		
Capital assets, net	<u>44,689,808</u>	<u>-</u>
Total assets	<u>50,757,425</u>	<u>7,371,059</u>
Liabilities:		
Current liabilities:		
Accounts and other payables	57,000	153,328
Accrued liabilities	178,914	1,085,000
Interfund payables	209,533	
Advance collections	31,169	67,205
Deposits	107,843	
Compensated absences	<u>18,303</u>	
Total current liabilities	602,762	1,305,533
Noncurrent liabilities:		
Compensated absences	<u>412,217</u>	
Total noncurrent liabilities	<u>412,217</u>	<u>-</u>
Total liabilities	<u>1,014,979</u>	<u>1,305,533</u>
Net Position:		
Net investment in capital assets	44,689,808	-
Unrestricted	<u>5,052,638</u>	<u>6,065,526</u>
Total Net Position	<u>\$ 49,742,446</u>	<u>\$ 6,065,526</u>

The accompanying notes are an integral part of the financial statements

TOWN OF WATERFORD, CONNECTICUT
STATEMENT OF REVENUES, EXPENSES, AND CHANGES
IN NET POSITION - PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

	<u>Business-Type Activities Utility Commission</u>	<u>Governmental Activities Internal Service Fund</u>
Operating Revenues:		
User charges for services, interest and lien fees	\$ 3,797,739	\$
Premium charges to other funds		12,109,835
Total operating revenues	<u>3,797,739</u>	<u>12,109,835</u>
Operating Expenses:		
Amortization expense	1,267	
Depreciation expense	1,716,572	
Salaries, wages and employee benefits	1,521,496	
Treatment plant costs	1,166,270	
Utilities	332,558	
Repairs and maintenance	226,283	
Other operating expenses	59,328	
Materials and supplies	136,303	
Professional services	82,653	
Claims		9,751,235
Program and administrative expenses		2,542,230
Total operating expenses	<u>5,242,730</u>	<u>12,293,465</u>
Operating Income (Loss)	(1,444,991)	(183,630)
Nonoperating Revenue:		
Income on investments	12,310	19,994
Donations	122,880	
Total nonoperating revenues (expenses)	<u>135,190</u>	<u>19,994</u>
Gain (Loss) Before Capital Contributions	(1,309,801)	(163,636)
Capital Contributions	<u>614,707</u>	
Change in Net Position	(695,094)	(163,636)
Net Position at Beginning of Year	<u>50,437,540</u>	<u>6,229,162</u>
Net Position at End of Year	<u>\$ 49,742,446</u>	<u>\$ 6,065,526</u>

The accompanying notes are an integral part of the financial statements

TOWN OF WATERFORD, CONNECTICUT
STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

	<u>Business-Type Activities Utility Commission</u>	<u>Governmental Activities Internal Service Fund</u>
Cash Flows from Operating Activities:		
Charges for services and premiums	\$ 3,816,200	\$ 12,136,752
Payments to suppliers	(1,967,788)	
Claims and other expenses paid		(11,042,100)
Payments to employees	(1,401,273)	
Net cash provided by (used in) operating activities	<u>447,139</u>	<u>1,094,652</u>
Cash Flows from Investing Activities:		
Income on investments	12,315	19,994
Net cash provided by (used in) investing activities	<u>12,315</u>	<u>19,994</u>
Net Increase (Decrease) in Cash and Cash Equivalents	459,454	1,114,646
Cash and Cash Equivalents at Beginning of Year	<u>4,027,700</u>	<u>5,945,554</u>
Cash and Cash Equivalents at End of Year	<u>\$ 4,487,154</u>	<u>\$ 7,060,200</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities:		
Operating income (loss)	\$ (1,444,991)	\$ (183,630)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:		
Depreciation and amortization expense	1,717,839	
Change in assets and liabilities:		
(Increase) decrease in accounts receivable	19,443	26,917
(Increase) decrease in interfunds receivable		624,055
Increase (decrease) in accounts payable	14,757	153,328
Increase (decrease) in accrued liabilities	31,057	479,654
Increase (decrease) in interfunds payable	(4,853)	
Increase (decrease) in advance collections and deposits	(982)	(5,672)
Increase (decrease) in compensated absences	114,869	
Total adjustments	<u>1,892,130</u>	<u>1,278,282</u>
Net Cash Provided by (Used in) Operating Activities	<u>\$ 447,139</u>	<u>\$ 1,094,652</u>
Noncash Capital and Related Financing Activity:		
Capital contributions from other funds	<u>\$ 737,582</u>	<u>\$ -</u>

The accompanying notes are an integral part of the financial statements

TOWN OF WATERFORD, CONNECTICUT
STATEMENT OF NET POSITION - FIDUCIARY FUNDS
JUNE 30, 2022

	Pension and Other Employee Benefit Trust Funds	Custodial Fund Student Scholarship
Assets:		
Cash and cash equivalents	\$ 3,684	\$ 24,556
Investments:		
Certificates of deposit		256,535
Mutual funds	<u>8,986,253</u>	
Total assets	<u>8,989,937</u>	<u>281,091</u>
Liabilities:		
Accounts and other payables	14,984	
Net Position:		
Restricted for OPEB Benefits	8,452,117	
Restricted for Pension Benefits	522,836	
Restricted for Scholarships		<u>281,091</u>
Total Net Position	<u>\$ 8,974,953</u>	<u>\$ 281,091</u>

The accompanying notes are an integral part of the financial statements

TOWN OF WATERFORD, CONNECTICUT
STATEMENT OF CHANGES IN NET POSITION - FIDUCIARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

	Pension and Other Employee Benefit Trust Funds	Custodial Fund Student Scholarship
Additions:		
Contributions:		
Employer	\$ 1,829,497	\$
Other		92,501
Total contributions	<u>1,829,497</u>	<u>92,501</u>
Investment income:		
Net change in fair value of investments	<u>(1,447,732)</u>	<u>511</u>
Total additions	<u>381,765</u>	<u>93,012</u>
Deductions:		
Benefit payments	1,082,638	
Administration	25,241	
Payments to individuals		92,737
Total deductions	<u>1,107,879</u>	<u>92,737</u>
Change in Net Position	(726,114)	275
Net Position at Beginning of Year	<u>9,701,067</u>	<u>280,816</u>
Net Position at End of Year	<u>\$ 8,974,953</u>	<u>\$ 281,091</u>

The accompanying notes are an integral part of the financial statements

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. 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.

Accounting principles generally accepted in the United State of America require that the reporting entity include the primary government, organizations for which the primary government is financially accountable, and 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. A government is financially accountable for a legally separate organization if it appoints a voting majority of the organization's governing body and there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the government. These criteria have been considered and have resulted in the inclusion of the fiduciary component units as detailed below.

Fiduciary Component Units

The Town has established a single-employer Public Retirement Systems (PERS) and a postretirement retiree health plan (OPEB) to provide retirement benefits and post-retirement health care benefits to employees and their beneficiaries. The Town appoints a majority of the Pension Board and is required to make contributions to the pension and OPEB plans and can impose its will.

The financial statements of the fiduciary component units are reported as Pension and OPEB Trust funds in the fiduciary fund financial statements. Separate financial statements have not been prepared for the fiduciary component units.

B. Basis of Presentation

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

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. For the most part, the effect of interfund activity has been removed from these statements. However, interfund services provided and used are not eliminated in the process of consolidation. Governmental activities, which are normally supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those expenses 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.

**TOWN OF WATERFORD, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

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

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements.

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. Grants 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 after the end of the current fiscal period.

Property taxes, licenses and interest associated with the current fiscal period are all considered to be susceptible to accrual and have been recognized as revenues of the current fiscal period. In determining when to recognize intergovernmental revenues (grants and entitlements), the legal and contractual requirements of the individual programs are used as guidance. Revenues are recognized when the eligibility requirements have been met. All other revenue items are considered to be measurable and available only when cash is received by the Town.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, compensated absences and claims and judgments, are recorded only when payment is due.

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 activities required to be accounted for in another fund.

The *Capital Improvement Fund* accounts for various capital projects.

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

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

The *American Rescue Funds Grant* accounts for revenues and expenditures associated with the related funding to support recovery from Covid-19.

**TOWN OF WATERFORD, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

Additionally, the Town reports the following major 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 insurance program for health insurance coverage of the Town and Board of Education employees.

The *Pension and Other Employee Benefit Trust Funds* account for the assets that have been set aside in a trust for the employee retirement plan for certain Town employees and assets that have been set aside in a trust for other post-employment benefits for certain employees.

The *Custodial Funds* account for monies held on behalf of students for scholarships.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the enterprise funds and various other function of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

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 revenue includes all taxes.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the proprietary funds are charges to users for services. Operating expenses for internal service funds include the cost of sales and services, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first, then unrestricted resources as they are needed. Unrestricted resources are used in the following order: committed, assigned then unassigned.

C. 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. STIF is an investment pool of high-quality, short-term money market instruments with an average maturity of less than 60 days. 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 pool is reported at amortized cost. There were no limitations or restrictions on any withdrawals due to redemption notice periods, liquidity fees, or redemption gates.

D. Investments

Investments are stated at fair value.

E. Supplies and Prepaid Items

Supplies consist of United States Department of Agriculture donated commodities are stated at fair market value. Supplies 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.

F. Receivables and Payables

Activity between funds that is representative of lending/borrowing arrangements outstanding at the end of the fiscal year is 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."

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.

Any residual balances outstanding between the governmental activities and the business-type activities are reported in the government-wide financial statements as "internal balances."

In the government-wide financial statements, all trade and property tax receivables are shown net of an allowance for uncollectibles.

G. 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 Town as assets with an initial individual cost of more than \$5,000 and an estimated useful life of more than one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition 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 lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

TOWN OF WATERFORD, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

Capital assets of the Town are depreciated using the straight-line method over the following estimated useful lives:

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

H. Leases

Lessee

The Town determines if an arrangement is a lease at inception. Leases are included in lease assets and lease liabilities in the statements of net position.

Lease assets represent the Town's control of the right to use an underlying asset for the lease term, as specified in the contract, in an exchange or exchange-like transaction. Lease assets are recognized at the commencement date based on the initial measurement of the lease liability, plus any payments made to the lessor at or before the commencement of the lease term and certain direct costs. Lease assets are amortized in a systematic and rational manner over the shorter of the lease term or the useful life of the underlying asset.

Lease liabilities represent the Town's obligation to make lease payments arising from the lease. Lease liabilities are recognized at the commencement date based on the present value of expected lease payments over the lease term, less any lease incentives. Interest expense is recognized ratably over the contract term.

The lease term may include options to extend or terminate the lease when it is reasonably certain that the Town will exercise that option.

The Town has elected to recognize payments for short-term leases with a lease term of 12 months or less as expenses as incurred, and these leases are not included as lease liabilities or right-to-use lease assets on the statements of net position.

The individual lease contracts do not provide information about the discount rate implicit in the lease. Therefore, the Town has elected to use their incremental borrowing rate to calculate the present value of expected lease payments.

TOWN OF WATERFORD, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

The Town accounts for contracts containing both lease and nonlease components as separate contracts when possible. In cases where the contract does not provide separate price information for lease and nonlease components, and it is impractical to estimate the price of such components, the Town treats the components as a single lease unit.

Lessor

The Town determines if an arrangement is a lease at inception. Leases are included in lease receivables and deferred inflows of resources in the statements of net position and fund financial statements.

Lease receivables represent the Town's claim to receive lease payments over the lease term, as specified in the contract, in an exchange or exchange-like transaction. Lease receivables are recognized at commencement date based on the present value of expected lease payments over the lease term, reduced by any provision for estimated uncollectible amounts. Interest revenue is recognized ratably over the contract term.

Deferred inflows of resources related to leases are recognized at the commencement date based on the initial measurement of the lease receivable, plus any payments received from the lessee at or before the commencement of the lease term that relate to future periods, less any lease incentives paid to, or on behalf of, the lessee at or before the commencement of the lease term.

Amounts to be received under residual value guarantees that are not fixed in substance are recognized as a receivable and an inflow of resources if (a) a guarantee payment is required and (b) the amount can be reasonably estimated. Amounts received for the exercise price of a purchase option or penalty for lease termination are recognized as a receivable and an inflow of resources when those options are exercised.

The Town has elected to recognize payments received for short-term leases with a lease term of 12 months or less as revenue as the payments are received. These leases are not included as lease receivables or deferred inflows on the statements of net position and fund financial statements.

The individual lease contracts do not provide information about the discount rate implicit in the lease. Therefore, the Town has elected to use their incremental borrowing rate to calculate the present value of expected lease payments.

The Town accounts for contracts containing both lease and nonlease components as separate contracts when possible. In cases where the contract does not provide separate price information for lease and nonlease components, and it is impractical to estimate the price of such components, the Town treats the components as a single lease unit.

I. 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 assets 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 and OPEB 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

TOWN OF WATERFORD, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

resources related to pension and OPEB results from differences between expected and actual experience, changes in assumptions or other inputs. These amounts are deferred and included in pension and OPEB expense in a systematic and rational manner over a period equal to the average of the expected remaining service lives of all employees that are provided with benefits through the pension and OPEB plan (active employees and inactive employees).

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 assets 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. The Town reports deferred inflows related to pensions, OPEB and leases in the government-wide statement of net position. A deferred inflow of resources related to pension and OPEB results from differences between expected and actual experience, changes in assumptions or other inputs. These amounts are deferred and included in pension and OPEB expense in a systematic and rational manner over a period equal to the average of the expected remaining service lives of all employees that are provided with benefits through the pension and OPEB plan (active employees and inactive employees). Deferred inflows of resources related to leases are recognized at the commencement date based on the initial measurement of the lease receivable, plus any payments received from the lessee at or before the commencement of the lease term that relate to future periods, less any lease incentives paid to, or on behalf of, the lessee at or before the commencement of the lease term. The deferred inflows related to leases are recognized as lease revenue in a systematic and rational manner over the lease term. 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 four sources: grants receivable, special assessments, property taxes and interest on property taxes. These amounts are deferred and recognized as an inflow of resources (revenue) in the period during which the amounts become available.

J. Net Pension Liability and Net OPEB 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.

The net OPEB liability is measured as the portion of the actuarial present value of projected benefits that is attributed to past periods of employee service (total OPEB liability), net of the OPEB plan's fiduciary net position. The OPEB plan's fiduciary net position is determined using the same valuation methods that are used by the OPEB plan for purposes of preparing its statement of fiduciary net position. The net OPEB 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.

K. Long-Term Obligations

In the government-wide financial statements and proprietary fund types in the fund 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 the applicable bond premium or discount. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenses in the period incurred.

**TOWN OF WATERFORD, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

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, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

L. 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 period 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.

M. Equity

Equity in the government-wide financial statements is defined as “net position” and is classified in the following categories:

Net Investment in Capital Assets

This component of net position consists of capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, notes or other borrowings that are attributable to the acquisition, construction or improvement of those assets.

Restricted Net Position

Restricted net position contains assets subject to restrictions that are externally imposed by creditors (such as through debt covenants), grantors, contributors or laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation.

Unrestricted Net Position

This component consists of net position that does not meet the definition of “restricted” or “net investment in capital assets.”

The equity of the fund financial statements is defined as “fund balance” and is classified in the following categories:

Nonspendable Fund Balance

This component represents amounts that cannot be spent due to form (e.g., inventories and prepaid amounts).

Restricted Fund Balance

This component represents amounts constrained for a specific purpose by external parties, such as grantors, creditors, contributors, or laws and regulations of their governments.

Committed Fund Balance

This component represents amounts constrained 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 a similar action is taken to remove or revise the limitation.

TOWN OF WATERFORD, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

Assigned Fund Balance

This balance represents amounts constrained for the intent to be used for a specific purpose by a governing body or board or official that has been delegated authority to assign amounts by the Town Charter. The Finance Director has been delegated authority to assign amounts.

Unassigned Fund Balance

This component represents fund balance in the General Fund in excess of nonspendable, restricted, committed and assigned fund balance. If another governmental fund has a fund balance deficit, it is reported as a negative amount in unassigned fund balance.

N. 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 the following July 1 and January 1. Interest of 1 ½ percent per month is charged on delinquent taxes. The Town files liens against property if taxes that are due July 1 remain unpaid on the following June 30. 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.

Property tax revenues are recognized when they become available. Available means due or past due and receivable within the current period or expected to be collected soon enough thereafter to be used to pay liabilities of the current period. The Town defines the current period to mean within 60 days after year end. Property taxes receivable not expected to be collected during the available period are reflected in unavailable revenue in the fund financial statements. The entire receivable is recorded as revenue in the government-wide financial statements. Property taxes collected prior to June 30 that are applicable to the subsequent years' assessment are reflected as advance tax collections in both the fund financial statements and the government-wide financial statements.

O. 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 and liabilities 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.

P. Adoption of New Accounting Standards:

In June 2017, the Governmental Accounting Standards Board (GASB) issued GASB Statement No. 87, *Leases*. This standard requires the recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and as inflows of resources or outflows of resources recognized based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this standard, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources.

**TOWN OF WATERFORD, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

The Town adopted the requirements of the guidance effective July 1, 2021, and has applied the provisions of this standard to the beginning of the period of adoption.

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

Formal legally adopted annual budgets are employed as a management control device in the General Fund. Project-length budgets are employed in the Capital Projects Funds. All unencumbered appropriations lapse at year end.

The Town uses the following procedures in establishing the budgetary data included in the financial statements. Those boards seeking appropriations, with the exception of the Board of Education, make their budgetary requests to the Board of Selectmen by a date designated by the Board. During the months of January and February, the Board of Selectmen conducts budget hearings with the requesting agencies. The Board of Selectmen will take action on these requests no later than the second week in February and forward the budgets and its recommendation for funding to the Board of Finance. During the month of March, the Board of Finance conducts budget hearings with the requesting departments, Boards, Commissions and Agencies including the Board of Education. The Board of Finance then conducts a public hearing to determine the budget it will recommend to the RTM. This recommendation cannot exceed the recommended level of appropriation by the Board of Selectmen unless a departmental appeal is made to them based upon the action of the Board of Selectmen in a timeframe approved by Ordinance. The RTM holds its annual budget meeting the first Monday in May and acts upon the recommended budget as submitted by the Board of Finance inclusive of the Board of Education. The RTM cannot increase the level of appropriation recommended by the Board of Finance unless a departmental appeal is made to them from the action of the Board of Finance in a timeframe approved by Ordinance. The annual budget meeting legally appropriates this budget to departmental line items for expenditures and transfers. The Board of Finance then sets a tax mill rate for the ensuing fiscal year based upon this level of budget.

Town management may transfer amounts within the series level within a department with Commission or Board approval, but only the Board of Finance is authorized to transfer the legally budgeted amounts between series within or between departmental accounts. In this function, series within the various departments serve as the level of management control.

The Superintendent of Schools is authorized to make limited line item transfers under emergency circumstances where the urgent need for the transfer prevents the Board of Education from meeting in a timely fashion to consider the transfer. Any such transfer shall be announced at the next regularly scheduled meeting of the Board.

The Town's budgeting system requires accounting for certain transactions to be on a basis other than GAAP. The major difference between the budgetary and GAAP basis is that encumbrances are recognized as a charge against a budget appropriation in the year in which the purchase order is issued and, accordingly, encumbrances outstanding at year end are recorded in budgetary reports as expenditures of the current year, whereas, on a GAAP basis, encumbrances are recorded as assigned fund balance.

Summarizations of the amended budget approved by the RTM for the "budgetary" General Fund is presented. During the year, there were no supplemental budgetary appropriations made.

TOWN OF WATERFORD, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

As explained above, the Town's budgetary fund structure accounts for certain transactions differently from that utilized in reporting in conformity with generally accepted accounting principles.

The differences between the budgetary and GAAP basis of accounting are as follows:

- Encumbrances are recognized as valid and proper charges against budget appropriations in the year in which the purchase order is issued and, accordingly, encumbrances outstanding at year end are reflected in budgetary reports as expenditures in the current year but are shown as an assigned fund balance on a GAAP basis.
- State of Connecticut Teachers' Retirement System pension and OPEB contributions made on-behalf of the Town of Waterford for teachers' pension and OPEB benefits are reported for GAAP purposes only.
- Excess Cost - Student based grant is credited against the Board of Education's operating budget.
- Bond Refundings - Proceeds from principal and premium received through bond refundings, as well as the cost of bond issuance costs and payments made to bond escrow agents during the bond refunding are recorded for GAAP purposes only.
- GASB 54 Funds - Certain funds are consolidated with the general fund following the guidance of GASB 54, *Fund Balance Reporting and Government Fund Type Definitions*. These funds do not have legally adopted budgets but are recorded with the general fund for GAAP purposes.

Encumbrance accounting is employed in governmental funds. Encumbrances (e.g., purchase orders, contracts) outstanding at year end are reported as assigned fund balances and do not constitute expenditures or liabilities because the commitments will be honored during the subsequent year.

B. Deficit Fund Equity

The following funds had deficit fund balances at year end:

<u>Fund</u>	<u>Amount</u>
Waterford High School Building Project	\$ 2,941,624

This deficit will be eliminated in future years by grants and when permanent financing is obtained.

3. CASH, CASH EQUIVALENTS AND INVESTMENTS

The deposit of public funds is controlled by the Connecticut General Statutes (Section 7-402). Deposits may be made in a "qualified public depository" as defined by Statute, or, in amounts not exceeding the Federal Deposit Insurance Corporation insurance limit, in an "out of state bank" as defined by the Statutes, which is not a "qualified public depository."

The Town and the Pension and OPEB Trust Funds 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

TOWN OF WATERFORD, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

interests in custodial arrangements or pools maintaining constant net asset values and in highly rated no-load open end money market and 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. Other provisions of the Statutes cover specific municipal funds with particular investment authority. The provisions of the Statutes regarding the investment of municipal pension funds do not specify permitted investments. Therefore, investment of such funds is generally controlled by the laws applicable to fiduciaries and the provisions of the applicable plan.

The Statutes (Sections 3-24f and 3-27f) also provide for investment in shares of the State Short-Term Investment Fund (STIF). STIF is an investment pool of high-quality, short-term money market instruments with an average maturity of less than 60 days which is under the control of the State Treasurer, with oversight provided by the Treasurer's Cash Management Advisory Board, and are regulated under the State Statutes and subject to annual audit by the Auditors of Public Accounts. Investment yields are accounted for on an amortized-cost basis with an investment portfolio that is designed to attain a market-average rate of return throughout budgetary and economic cycles. Investors accrue interest daily based on actual earnings, less expenses and transfers to the designated surplus reserve, and the fair value of the position in the pool is the same as the value of the pool shares. There were no limitations or restrictions on any withdrawals due to redemption notice periods, liquidity fees, or redemption gates.

Deposits

Deposit Custodial Credit Risk

Custodial credit risk is the risk that, in the event of a bank failure, the Town's deposits will not be returned. The Town does not have a deposit policy for custodial credit risk. The deposit of public funds is controlled by the Connecticut General Statutes. Deposits may be placed with any qualified public depository that has its main place of business in the State of Connecticut. Connecticut General Statutes require that each depository maintain segregated collateral (not required to be based on a security agreement between the depository and the municipality and, therefore, not perfected in accordance with federal law) in an amount equal to a defined percentage of its public deposits based upon the depository's risk-based capital ratio.

Based on the criteria described in GASB Statement No. 40, *Deposits and Investment Risk Disclosures*, \$1,494,832 of the Town's bank balance of \$6,361,471 was exposed to custodial credit risk as follows:

Uninsured and uncollateralized	\$ 1,270,349
Uninsured and collateral held by the pledging bank's trust department, not in the Town's name	<u>224,483</u>
Total Amount Subject to Custodial Credit Risk	<u>\$ 1,494,832</u>

TOWN OF WATERFORD, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
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Cash Equivalents

At June 30, 2022, the Town's cash equivalents amounted to \$44,382,609. The following table provides a summary of the Town's cash equivalents (excluding U.S. government guaranteed obligations) as rated by nationally recognized statistical rating organizations.

	Standard & Poor's	Fitch Ratings
State Short-Term Investment Fund (STIF)	AAAm	
Money Market Funds	Not Rated	

Investments

As of June 30, 2022, the Town had the following investments:

	Fair Value	Investment Maturities (Years)		
		Less Than 1	1 - 10	More Than 10
Interest-bearing investments:				
Certificates of deposit*	\$ 4,568,669	\$ 4,568,669		\$
U.S. Government securities	10,541,329	10,541,329		
Other investments:				
Mutual funds	<u>9,386,053</u>			
Total Investments	<u>\$ 24,496,051</u>			

* Subject to coverage by Federal Depository Insurance and Collateralization.

Presented below is the rating of investments for each debt investment type:

	Average Rating	U.S. Government Securities	Certificates of Deposit
Aaa		\$ 10,541,329	\$
Not Rated			<u>4,568,669</u>
		<u>\$ 10,541,329</u>	<u>\$ 4,568,669</u>

TOWN OF WATERFORD, CONNECTICUT
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The Town categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements); followed by quoted prices in inactive markets or for similar assets or with observable inputs (Level 2 measurements); and the lowest priority to unobservable inputs (Level 3 measurements). The Town has the following recurring fair value measurements as of June 30, 2022:

	<u>Fair Value</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Investments by fair value level:				
Mutual funds	\$ 9,386,053	\$ 9,386,053		\$
U.S. Government securities	10,541,329	10,541,329		

Mutual funds and U.S. Government Securities are classified in Level 1 of the fair value hierarchy and are valued using prices quoted in active markets for those securities.

Interest Rate Risk

The Town, Pension and OPEB plans 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.

Credit Risk - Investments

The Town does not have an investment policy that would limit its investment choices due to credit risk, other than State Statutes governing investments in obligations of any State or political subdivision or in obligations of the State of Connecticut or political subdivision.

Concentration of Credit Risk

The Town and pension plan do have a policy that limits that 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

Custodial credit risk for an investment is the risk that, in the event of the failure of the counterparty (the institution that pledges collateral or repurchase agreement securities to the Town or that sells investments to or buys them for the Town), the Town will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The Town does not have a policy for custodial credit risk. At June 30, 2022, the Town did not have any uninsured and unregistered securities held by the counterparty, or by its trust department or agent, that were not in the Town's name.

TOWN OF WATERFORD, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

4. RECEIVABLES

Receivables as of year-end for the Town's individual major funds and nonmajor, internal service and fiduciary funds in the aggregate, including the applicable allowances for uncollectible accounts, are as follows:

	<u>General Fund</u>	<u>Utility Commission</u>	<u>Nonmajor and Other Funds</u>	<u>Total</u>
Receivables:				
Leases	\$ 1,317,450	\$	\$ 187,201	\$ 1,504,651
Property taxes	991,872			991,872
Interest	579,653			579,653
Accounts	161,581	1,580,463	27,225	1,769,269
Intergovernmental	16,686		313,113	329,799
Assessment charges	15,496			15,496
Gross receivables	<u>3,082,738</u>	<u>1,580,463</u>	<u>527,539</u>	<u>5,190,740</u>
Less allowance for uncollectibles	<u>(66,533)</u>		<u>(3,193)</u>	<u>(69,726)</u>
Net Total Receivables	<u>\$ 3,016,205</u>	<u>\$ 1,580,463</u>	<u>\$ 524,346</u>	<u>\$ 5,121,014</u>

5. LEASE RECEIVABLES

The Town, acting as lessor, leases real property under long-term, noncancelable lease agreements. The leases expire at various dates through 2063 if all renewal options are exercised. During the year ended June 30, 2022, the Town recognized \$148,427 and \$22,822 in lease revenue and interest revenue, respectively, pursuant to these contracts.

Total future minimum lease payments to be received under lease agreements are as follows:

<u>Fiscal Year Ending June 30,</u>	<u>Governmental Activities</u>	
	<u>Principal</u>	<u>Interest</u>
2023	\$ 99,878	\$ 21,242
2024	89,882	19,914
2025	92,331	18,575
2026	101,817	17,144
2027	94,208	15,655
2028-2032	383,296	61,795
2033 and thereafter	<u>643,239</u>	<u>138,175</u>
Total	<u>\$ 1,504,651</u>	<u>\$ 292,500</u>

TOWN OF WATERFORD, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

6. CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2022 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Transfers</u>	<u>Ending Balance</u>
Governmental activities:					
Capital assets not being depreciated:					
Land	\$ 8,981,945	\$ 26,151	\$ -	\$ -	\$ 9,008,096
Permanent easements	5,000	-	-	-	5,000
Construction in progress	387,781	1,795,328	(184,967)	-	1,998,142
Total capital assets not being depreciated	<u>9,374,726</u>	<u>1,821,479</u>	<u>(184,967)</u>	<u>-</u>	<u>11,011,238</u>
Capital assets being depreciated:					
Land improvements	3,842,722	56,648	-	-	3,899,370
Buildings and improvements	253,125,157	344,951	(63,312)	-	253,406,796
Vehicles	16,373,237	378,904	(373,525)	-	16,378,616
Machinery and equipment	15,471,675	675,709	(198,958)	-	15,948,426
Right-to-use lease machinery and equipment	-	280,635	-	-	280,635
Infrastructure	104,469,385	1,348,612	(785,599)	-	105,032,398
Software	563,269	-	(11,397)	-	551,872
Total capital assets being depreciated	<u>393,845,445</u>	<u>3,085,459</u>	<u>(1,432,791)</u>	<u>-</u>	<u>395,498,113</u>
Less accumulated depreciation for:					
Land improvements	(1,847,778)	(133,259)	-	-	(1,981,037)
Buildings and improvements	(85,061,715)	(5,767,414)	58,235	-	(90,770,894)
Vehicles	(10,854,470)	(870,613)	359,564	-	(11,365,519)
Machinery and equipment	(12,952,823)	(602,447)	198,854	-	(13,356,416)
Right-to-use lease machinery and equipment	-	(59,412)	-	-	(59,412)
Infrastructure	(50,896,382)	(1,754,966)	407,844	-	(52,243,504)
Software	(474,603)	(13,186)	11,397	-	(476,392)
Total accumulated depreciation	<u>(162,087,771)</u>	<u>(9,201,297)</u>	<u>1,035,894</u>	<u>-</u>	<u>(170,253,174)</u>
Total capital assets being depreciated, net	<u>231,757,674</u>	<u>(6,115,838)</u>	<u>(396,897)</u>	<u>-</u>	<u>225,244,939</u>
Governmental Activities Capital Assets, Net	<u>\$ 241,132,400</u>	<u>\$ (4,294,359)</u>	<u>\$ (581,864)</u>	<u>\$ -</u>	<u>\$ 236,256,177</u>
Business-type activities:					
Capital assets not being depreciated:					
Land	\$ 127,970	\$ -	\$ -	\$ -	\$ 127,970
Construction in progress	-	495,337	-	-	495,337
Total capital assets not being depreciated	<u>127,970</u>	<u>495,337</u>	<u>-</u>	<u>-</u>	<u>623,307</u>
Capital assets being depreciated:					
Buildings and improvements	1,383,627	-	-	-	1,383,627
Vehicles	839,641	-	-	-	839,641
Machinery and equipment	1,105,920	119,370	-	-	1,225,290
Infrastructure	96,017,268	122,875	-	-	96,140,143
Software	19,000	-	-	-	19,000
Total capital assets being depreciated	<u>99,365,456</u>	<u>242,245</u>	<u>-</u>	<u>-</u>	<u>99,607,701</u>
Less accumulated depreciation for:					
Buildings and improvements	(439,590)	(34,591)	-	-	(474,181)
Vehicles	(576,800)	(31,379)	-	-	(608,179)
Machinery and equipment	(514,481)	(77,279)	-	-	(591,760)
Infrastructure	(52,279,770)	(1,573,323)	-	-	(53,853,093)
Software	(12,720)	(1,267)	-	-	(13,987)
Total accumulated depreciation	<u>(53,823,361)</u>	<u>(1,717,839)</u>	<u>-</u>	<u>-</u>	<u>(55,541,200)</u>
Total capital assets being depreciated, net	<u>45,542,095</u>	<u>(1,475,594)</u>	<u>-</u>	<u>-</u>	<u>44,066,501</u>
Business-Type Activities Capital Assets, Net	<u>\$ 45,670,065</u>	<u>\$ (980,257)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 44,689,808</u>

TOWN OF WATERFORD, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
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Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental activities:		
General government	\$	257,958
Public safety		691,763
Public works		2,571,977
Recreation		351,304
Library		21,495
Social services		110,798
Education		<u>5,196,002</u>
Total Depreciation Expense - Governmental Activities	\$	<u>9,201,297</u>
Business-type activities:		
Utility Commission	\$	<u>1,717,839</u>

Construction Commitments

The Town has active construction projects as of June 30, 2022. At year end, the Town's commitments are as follows:

<u>Project</u>	<u>Spent-to-Date</u>	<u>Remaining Commitment</u>
Department of Public Works projects	\$ <u>18,282,474</u>	\$ <u>2,377,319</u>
Total	\$ <u>18,282,474</u>	\$ <u>2,377,319</u>

The commitments are being financed with General Fund and Capital Projects Fund appropriations and state and federal grants and bonding.

7. INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

The composition of interfund balances as of June 30, 2022 is as follows:

<u>Receivable Entity</u>	<u>Payable Entity</u>	<u>Amount</u>
General Fund	Capital and Nonrecurring Expenditures Fund	\$ 35,078
General Fund	Waterford High School Building Project	2,942,807
General Fund	Capital Improvement Fund	203,389
General Fund	Nonmajor Governmental Funds	31,337
General Fund	Utility Commission	209,533
American Rescue Fund	General Fund	2,306,154
Nonmajor Governmental Funds	General Fund	1,865,212
Internal Service Fund	General Fund	<u>310,859</u>
		<u>\$ 7,904,369</u>

TOWN OF WATERFORD, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
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Interfund receivables and payables generally represent temporary balances arising from reimbursement-type transactions.

Interfund transfers for the year ended June 30, 2022 are as follows:

Transfers In					
	General Fund	Capital Improvement Fund	Capital and Nonrecurring Expenditures Fund	Nonmajor Governmental Funds	Total Transfers Out
Transfers:					
General Fund	\$	\$ 2,990,522	\$ 2,733,276	\$ 8,306	\$ 5,732,104
Capital Improvement Fund	182,555		245,556	791,694	1,219,805
Capital and Nonrecurring Expenditures Fund			25,768		25,768
Total Transfers In	\$ 182,555	\$ 2,990,522	\$ 3,004,600	\$ 800,000	\$ 6,977,677

Interfund transfers arose from appropriating General Fund amounts to the Capital Improvement and Capital Nonrecurring Funds and various nonmajor governmental funds. Also, there was a transfer of \$304,000 out of the Capital Improvement Fund into the Capital and Nonrecurring Fund. In addition, there were also transfers out of the Capital Improvement Fund of \$115,805 into the General Fund for unused appropriations.

Capital asset contributions totaling \$614,707 were made from governmental funds to business type funds during the year ended June 30, 2022. This activity is included in transfer in the government-wide activity in Exhibit II of the accompanying financial statements.

TOWN OF WATERFORD, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

8. LONG-TERM DEBT

Changes in Long-Term Liabilities

Long-term liability activity for the year ended June 30, 2022 was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Bonds payable:					
General obligation bonds	\$ 72,815,000	\$	\$ 5,840,000	\$ 66,975,000	\$ 5,310,000
Premium on bonds	4,630,888		840,244	3,790,644	
Total bonds payable	77,445,888	-	6,680,244	70,765,644	5,310,000
Leases Payable	-	280,635	75,841	204,794	72,872
Other liabilities:					
Net OPEB liability	16,693,761	902,155		17,595,916	
Landfill post-closure monitoring	247,000		24,000	223,000	21,000
Compensated absences	6,740,355	293,235		7,033,590	1,091,539
Net pension liability	33,780,610		13,384,547	20,396,063	
Prior service cost (MERS)	417,901		417,365	536	536
Total Governmental Activities Long-Term Liabilities	\$ 135,325,515	\$ 1,476,025	\$ 20,581,997	\$ 116,219,543	\$ 6,495,947
Business-type activities:					
Compensated absences	\$ 315,651	\$ 114,869		\$ 430,520	\$ 18,303

Compensated absences, net pension liability and net OPEB liability are generally liquidated by the General Fund.

General Obligation Bonds

The Town issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities.

General obligation bonds are direct obligations of the Town for which full faith and credit are pledged and are payable from taxes levied on all taxable properties located within the Town. The Town is liable for all outstanding bonds. General obligation bonds currently outstanding are as follows:

<u>Description</u>	<u>Maturity Ranges</u>	<u>Original Amount</u>	<u>Date of Issue</u>	<u>Date of Maturity</u>	<u>Interest Rate</u>	<u>Balance June 30, 2022</u>
Governmental activities:						
Schools:						
Clark Lane School	\$800,000 - \$850,000	\$ 9,440,000	12/29/2014	8/15/2026	3.0% - 5.0%	\$ 4,175,000
Great Neck Elementary	\$655,000 - \$960,000	9,085,000	12/18/2019	8/1/2030	4.0% - 5.0%	7,730,000
School Issue of 2014	\$640,000 - \$940,000	15,930,000	3/17/2014	3/15/2034	3.0% - 4.0%	845,000
School Issue of 2017	\$185,000 - \$2,830,000	14,585,000	6/21/2017	6/30/2031	2.0% - 5.0%	12,365,000
Municipal Complex	\$680,000 - \$685,000	13,655,000	7/23/2020	9/15/2040	2.0% - 5.0%	12,970,000
School Refunding	\$905,000 - \$3,195,000	28,890,000	12/30/2020	8/15/2033	0.3% - 2.0%	28,890,000
						\$ 66,975,000

TOWN OF WATERFORD, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
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Annual debt service requirements to maturity for general obligation bonds are as follows:

<u>Fiscal Year Ending June 30,</u>	<u>Governmental Activities</u>	
	<u>Principal</u>	<u>Interest</u>
2023	\$ 5,310,000	\$ 1,887,460
2024	6,450,000	1,698,250
2025	6,595,000	1,514,750
2026	6,645,000	1,319,500
2027	6,395,000	1,083,425
2028-2032	25,665,000	2,528,845
2033-2037	7,195,000	515,605
2038-2042	2,720,000	115,600
Total	<u>\$ 66,975,000</u>	<u>\$ 10,663,435</u>

Leases

The Town leases equipment as well as certain operating and office facilities for various terms under long-term, noncancelable lease agreements. The leases expire at various dates through 2026.

Total future minimum lease payments under lease agreements are as follows:

<u>Fiscal Year Ending June 30,</u>	<u>Governmental Activities</u>	
	<u>Principal</u>	<u>Interest</u>
2023	\$ 72,872	\$ 2,618
2024	68,801	1,509
2025	55,809	523
2026	7,312	28
Total	<u>\$ 204,794</u>	<u>\$ 4,678</u>

Landfill Post-Closure Care Costs

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 Energy and Environmental Protection requirement for water quality testing over a 30-year period is estimated to be approximately \$21,000 a year. Accordingly, the Town has recorded a liability in the government-wide financial statements of \$223,000.

Authorized But Unissued

The total of authorized but unissued bonds at June 30, 2022, is approximately \$8,592,000. In most cases, interim financing is obtained through bond anticipation notes or other short-term borrowings until the issuance of long-term debt.

TOWN OF WATERFORD, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

Debt Limitation

The Town's indebtedness does not exceed the legal debt limitations as required by the Connecticut General Statutes as reflected in the following schedule (in thousands):

<u>Category</u>	<u>Debt Limit</u>	<u>Indebtedness</u>	<u>Balance</u>
General purpose	\$ 210,254	\$ 14,315	\$ 195,939
Schools	420,507	61,252	359,255
Sewers	350,423		350,423
Urban renewal	303,700		303,700
Pension deficit	280,338		280,338

The total overall statutory debt limit for the Town is equal to seven times annual receipts from taxation, or \$654,121,524.

9. FUND BALANCE

The components of fund balance for the governmental funds as of June 30, 2022 are as follows:

	<u>General Fund</u>	<u>Capital Improvement Fund</u>	<u>Capital and Nonrecurring Expenditures Fund</u>	<u>Waterford High School Building Project</u>	<u>Nonmajor Governmental Funds</u>	<u>Total</u>
Fund balances:						
Nonspendable:						
Inventory	\$	\$	\$	\$	\$ 6,322	\$ 6,322
Prepaid expenditures	355,619					355,619
Non-spendable trust					120,564	120,564
Restricted for:						
General government					51,149	51,149
Public safety					36,063	36,063
Public works					562,617	562,617
Recreation					72,088	72,088
Social services					208,399	208,399
Education					561,015	561,015
Committed to:						
Public works					652,292	652,292
Other capital projects		2,157,554	9,477,402		3,709,226	15,344,182
Education					312,368	312,368
Assigned to:						
General government	43,487					43,487
Public safety	37,108					37,108
Public works	13,442					13,442
Recreation	13,460					13,460
Education	378,923					378,923
Unassigned	23,004,117			(2,941,624)		20,062,493
Total Fund Balances	\$ 23,846,156	\$ 2,157,554	\$ 9,477,402	\$ (2,941,624)	\$ 6,292,103	\$ 38,831,591

**TOWN OF WATERFORD, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

As discussed in Note 2.A., budgetary information, under budgetary basis of accounting encumbrance accounting, is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. As of June 30, 2022, the amount of General Fund encumbrances expected to be honored upon performance by the vendor in the next year totaled \$347,246.

10. TAX ABATEMENTS

As of June 30, 2022, the Town provides tax abatements through multiple programs:

- AHEPA 250-II Inc.
- Twin Haven, Inc.

The AHEPA 250-II Inc. (AHEPA) tax abatement agreement provides a real property tax abatement on certain property within the Town for the purpose of providing housing to the low or moderate-income elderly and handicapped, as allowed under Chapter 133 of the Connecticut General Statutes Section 8-215 and 8-216. Eligibility for the abatement is predicated on AHEPA limiting occupancy in the premises to those meeting the criteria for low or moderate-income elderly and handicapped individuals in addition to maintaining a contracted standard of housing for the property. The agreement allows for an abatement over a ten-year period to end on June 27, 2034, if not extended, and is determined by the percentage of the annual Town levy that is expended for education. For the year ended June 30, 2022, taxes abated through this agreement totaled \$27,887. There are no provisions to recapture abated taxes under this program. No other commitments have been made by the Town to the abatement recipient under this agreement.

The Twin Haven, Inc. (Twin Haven) tax abatement agreement provides a real property tax abatement on certain property within the Town for the purpose of providing housing to the low or moderate-income elderly, as allowed under Chapter 133 of the Connecticut General Statutes Section 8-215. Eligibility for the abatement is predicated on Twin Haven limiting occupancy in the premises to those meeting the criteria for low or moderate-income elderly individuals in addition to maintaining a contracted standard of housing for the property. The abatement term is over a five-year period to end on June 30, 2021 and extended to August 31, 2027, if not extended, and is determined by the percentage of the annual Town levy that is expended for education. For the year ended June 30, 2022, taxes abated through this agreement totaled \$25,185. There are no provisions to recapture abated taxes under this program. No other commitments have been made by the Town to the abatement recipient under this agreement.

11. EMPLOYEE RETIREMENT SYSTEMS AND PENSION PLANS

A. 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 State of Connecticut Municipal Employees' Retirement System (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 considered to be part of the Town's financial reporting entity and is included in the Town's financial reports as a Pension Trust Fund. The Plan does not issue a separate stand-alone financial report.

TOWN OF WATERFORD, CONNECTICUT
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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 have the option of enrolling in the MERS plan.

Benefit Provisions

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 is made up as follows:

- A member of the Board of Police Commissioners to be appointed by the Board of 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, 2021, the date of the latest actuarial valuation:

Retirees, disabled employees and beneficiaries currently receiving benefits	7
Terminated plan members entitled to benefits but not yet receiving them	-
Active members	-
	<hr/>
	7
	<hr/>

TOWN OF WATERFORD, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

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.

Method Used to Value Investments

Investments are reported at fair value. Securities traded on a national exchange are valued at the last reported sales price. Investment income is recognized as earned.

Funding Policy

There are no active employees of the Plan. Contributions required for the year ended June 30, 2022 were \$59,870, with contributions of \$83,000 made by the Town. Excess assets in the Plan may be used to fund past service costs for employees who transferred to MERS.

Investments

Investment Policy

The Plan's policy in regard to the allocation of invested assets is established and may be amended.

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 (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. Best estimates of the real rates of return for each major asset class are included in the pension plan's target asset allocation as of June 30, 2022, and are summarized in the following table.

The following was the Retirement Commission's adopted asset allocation policy and the long-term expected real rate of return as of June 30, 2022:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
US Bonds	30.00%	0.30%
US Bonds - Dynamic	16.50%	0.90%
Global Bonds	3.50%	0.00%
Large Cap Domestic Equity	20.63%	4.50%
Small Cap Domestic Equity	6.88%	4.90%
Developed International Equity	16.88%	6.10%
Emerging International Equity	5.63%	7.60%
Total	<u>100.0%</u>	

Rate of Return

For the year ended June 30, 2022, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was (15.96)%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

TOWN OF WATERFORD, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

Net Pension Liability of the Town

The components of the net pension liability of the Town at June 30, 2022 were as follows:

Total pension liability	\$	746,333
Plan fiduciary net position		<u>522,836</u>
Net Pension Liability	\$	<u>223,497</u>
Plan fiduciary net position as a percentage of the total pension liability		70.05%

Actuarial Assumptions

The total pension liability was determined by an actuarial valuation as of July 1, 2021 using the following actuarial assumptions, applied to all periods included in the measurement:

Cost-of-living adjustments	2.40% (Prior 2.60%)
Actuarial cost method	Entry age normal
Investment rate of return	6.25%, compounded annually

Plan mortality rates were based on the Pub-2010 Public Retirement Plans Amount-Weighted Mortality Tables (with separate tables for General Employees, Public Safety and Teachers), projected to the valuation date with Scale MP-2021 (Prior Scale MP-2019).

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 rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

TOWN OF WATERFORD, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

Changes in the Net Pension Liability

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
	(a)	(b)	(a)-(b)
Balances as of July 1, 2021	\$ 931,582	\$ 639,050	\$ 292,532
Changes for the year:			
Service cost			-
Interest on total pension liability	55,573		55,573
Differences between expected and actual experience	(116,458)		(116,458)
Changes in assumptions	(38,223)		(38,223)
Employer contributions		83,000	(83,000)
Member contributions			-
Net investment income		(107,502)	107,502
Benefit payments, including refund to employee contributions	(86,141)	(86,141)	-
Administrative expenses		(5,571)	5,571
Other changes			-
Net changes	(185,249)	(116,214)	(69,035)
Balances as of June 30, 2022	\$ 746,333	\$ 522,836	\$ 223,497

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 current discount rate, as well as what the Town's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current rate:

	1% Decrease (5.25%)	Current Discount Rate (6.25%)	1% Increase (7.25%)
Net Pension Liability	\$ 277,468	\$ 223,497	\$ 173,565

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended June 30, 2022, the Town recognized pension expense of \$(119,545). At June 30, 2022, the Town reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

	Deferred Outflows of Resources
Net difference between projected and actual earning on pension plan investments	\$ 68,013

TOWN OF WATERFORD, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

<u>Year Ending June 30</u>	<u>Governmental Activities</u>
2023	\$ 13,360
2024	12,627
2025	12,582
2026	<u>29,444</u>
Total	\$ <u>68,013</u>

Schedule of Plan Net Position - June 30, 2022

	<u>Pension Trust Fund</u>
Assets:	
Cash and cash equivalents	\$ 1,975
Investments:	
Mutual funds	<u>522,115</u>
Total assets	524,090
Liabilities:	
Accounts and other payables	<u>1,254</u>
Net Position:	
Restricted for Pension Benefits	\$ <u>522,836</u>

TOWN OF WATERFORD, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

Schedule of Changes in Plan Net Position for the Year Ended June 30, 2022

	<u>Pension Trust Fund</u>
Additions:	
Contributions:	
Employer	\$ 83,000
Investment income:	
Net appreciation in fair value of investments	<u>(107,502)</u>
Total additions	<u>(24,502)</u>
Deductions:	
Benefit payments	86,141
Administration	<u>5,571</u>
Total deductions	<u>91,712</u>
Change in Net Position	(116,214)
Net Position at Beginning of Year	<u>639,050</u>
Net Position at End of Year	<u><u>\$ 522,836</u></u>

B. Municipal Employees' Retirement System

Plan Description

Certain employees of the Town of Waterford, Connecticut, and Waterford Public Schools participate in the Municipal Employees' Retirement System (MERS). MERS is a cost-sharing multiple-employer public employee retirement system established by the State of Connecticut and administered by the State Retirement Commission to provide pension benefits to employees of participating municipalities. Chapters 7-425 to 7-451 of the State of Connecticut General Statutes, which can be amended by legislative action, establishes MERS benefits, member contribution rates and other plan provisions. MERS is considered to be part of the State of Connecticut's financial reporting entity and is included in the State's financial reports as a pension trust fund. Those reports can be obtained at www.ct.gov.

Benefit Provisions

The plan provides retirement, disability and death benefits and annual cost-of-living adjustments to plan members and their beneficiaries. Employees are eligible to retire at age 55 with 5 years of continuous active service, or 15 year of active noncontinuous aggregate service. In addition, compulsory retirement is at age 65 for police and fire members. Employees under the age of 55 are eligible to retire with 25 years of service.

**TOWN OF WATERFORD, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

Normal Retirement

For members not covered by social security, retirement benefits are calculated as 2% of the average of the three highest paid years of service times the years of service. For members covered by social security, retirement benefits are calculated as 1 1/2% of the average of the three highest paid years of service not in excess of the year's breakpoint plus 2% of average of the three highest paid years of service in excess of the year's breakpoint, times years of service. The year's breakpoint is defined as \$10,700 increased by 6.0% each year after 1982, rounded to the nearest multiple of \$100. Maximum benefit is 100% of average final compensation and the minimum benefit is \$1,000 annually.

If any member covered by social security retires before age 62, the member's benefit until the member reaches age 62, or a social security disability award is received, is computed as if the member is not under social security.

Early Retirement

Members must have 5 years of continuous or 15 years of active aggregate service. Benefits are calculated as a service retirement allowance on the basis of the average of the three highest paid years of service to the date of termination. Deferred to normal retirement age, or an actuarially reduced allowance may begin at the time of separation.

Disability Retirement - Service Connected

This applies to employees who are totally and permanently disabled and such disability has arisen out of and in the course of employment with the municipality. Disability due to heart and hypertension in the case of fire and police, who began employment prior to July 1, 1996, is presumed to have been suffered in the line of duty. Benefits are 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 disability.

Disability Retirement - Nonservice Connected

Employees who have 10 years of service and are totally and permanently disabled. Benefits are calculated as a service retirement allowance based on compensation and service to the date of the disability.

Pre-Retirement Death Benefit

The plan offers a lump-sum return of contributions with interest or if vested and married, the surviving spouse will receive a lifetime benefit.

Contributions

Member - Contributions for members not covered by social security are 5% of compensation; for members covered by social security, 3¼% of compensation up to the social security taxable wage base plus 6%, if any, in excess of such base.

Employer - Participating employers 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 MERS not met by member contributions. In addition, there is also an annual administrative fee per active and retired member.

TOWN OF WATERFORD, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

Pension Liabilities, Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2022, the Town reports a total liability of \$20,172,566 for its proportionate share of the net pension liability. The net pension liability was measured at June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2021. The actuarial assumptions used in the June 30, 2021 valuation were based on results of an actuarial experience study for the period July 1, 2012 through June 30, 2017. The Town's proportion of the net pension liability was based on a projection of the Town's long-term share of contributions to the pension plan relative to the projected contributions of all participants, actuarially determined. At June 30, 2022, the Town's proportion was 2.84%. The decrease in proportion from the prior year is 0.17%.

For the year ended June 30, 2022, the Town recognized pension expense of \$4,239,785. At June 30, 2022, the Town reported deferred inflow of resources and deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

	Governmental Activities	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 1,693,569	\$ 2,874,371
Changes of assumptions	2,686,150	
Net difference between projected and actual earning on pension plan investments		8,719,835
Change in employer proportional share	1,186,346	1,057,296
Contributions after the measurement date	4,047,147	
Total	\$ <u>9,613,212</u>	\$ <u>12,651,502</u>

Amounts reported as deferred outflows of resources related to Town contributions after the measurement date will be recognized as a reduction of the net pension liability in the subsequent year.

Amounts reported as deferred outflows and inflows of resources related to pension, excluding Town contributions after the measurement date, will be recognized in pension expense as follows:

<u>Year Ending June 30</u>	<u>Governmental Activities</u>
2023	\$ 773,712
2024	(2,655,705)
2025	(2,405,666)
2026	(2,797,778)
Total	\$ <u>(7,085,437)</u>

TOWN OF WATERFORD, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

Payable to MERS

The Town has recorded \$536 as a long-term liability to MERS at June 30, 2022. This amount represents prior services cost calculated when the Town entered the Plan. This amount will be paid in annual installments. The current year amount paid was \$417,365.

Actuarial Assumptions

The total pension liability was determined by an actuarial valuation as of June 30, 2021, using the following actuarial assumptions, applied to all periods included in the measurement period:

Inflation	2.50%
Salary increase	3.50-10.00%, including inflation
Investment rate of return	7.00%, net of pension plan investment expense, including inflation

Mortality rates were based on:

RP-2014 Combined Mortality Table adjusted to 2006 and projected to 2015 with Scale MP-2017 and projected to 2022 with Scale BB for General Employees.

RP-2014 Blue Collar Mortality Table adjusted to 2006 and projected to 2015 with Scale MP-2017 and projected to 2022 with Scale BB for Police and Fire.

For disabled retirees, the RP-2014 Disabled Mortality Table projected with Scale BB to 2020 was used.

Future cost-of-living adjustments for members who retire on or after January 1, 2002 are 60% of the annual increase in the CPI up to 6%. The minimum annual COLA is 2.5%; the maximum is 6%.

TOWN OF WATERFORD, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

The long-term expected rate of return on pension plan investments was determined using a statistical 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. Best estimates of arithmetic real rates of return for each major class are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Domestic equity	20.00%	5.30%
Developed market international	11.00%	5.10%
Emerging market international	9.00%	7.40%
Core fixed income	16.00%	1.60%
Inflation linked bond fund	5.00%	1.30%
Emerging market debt	5.00%	2.90%
High yield bonds	6.00%	3.40%
Real estate	10.00%	4.70%
Private equity	10.00%	7.30%
Alternative investments	7.00%	3.20%
Liquidity fund	1.00%	0.90%
Total	100.00%	

Discount Rate

The discount rate used to measure the total pension liability was 7.00%. 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 contribution rates in the 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 proportionate share of the net pension liability, calculated using the current discount rate, as well as what the Town's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current rate:

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
Town's proportionate share of the net pension liability	\$ 34,016,903	\$ 20,172,566	\$ 8,176,874

C. Connecticut State Teachers' Retirement System - Pension

Plan Description

Teachers, principals, superintendents or supervisors engaged in service of public schools are provided with pensions through the Connecticut State Teachers' Retirement System, a cost sharing multiple-employer defined benefit pension plan administered by the Teachers Retirement Board. Chapter 167a of the State Statutes grants authority to establish and amend the benefit terms to the Teachers Retirement Board. The Teachers Retirement Board issues a publicly available financial report that can be obtained at www.ct.gov.

Benefit Provisions

The plan provides retirement, disability and death benefits. Employees are eligible to retire 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.

Normal Retirement

Retirement benefits for employees are calculated as 2% of the average annual salary times the years of credited service (maximum benefit is 75% of average annual salary during the 3 years of highest salary).

Early Retirement

Employees are eligible after 25 years of credited service including 20 years of Connecticut service, or age 55 with 20 years of credited service including 15 years of Connecticut service with reduced benefit amounts.

Disability Retirement

Employees are eligible for service-related disability benefits regardless of length of service. Five years of credited service is required for nonservice-related disability eligibility. Disability benefits are calculated as 2% of average annual salary times credited service to date of disability, but not less than 15% of average annual salary, nor more than 50% of average annual salary.

Contributions

Per Connecticut General Statutes Section 10-183z (which reflects Public Act 79-436 as amended), contribution requirements of active employees and the State of Connecticut are approved, amended and certified by the State Teachers Retirement Board and appropriated by the General Assembly.

Employer (School Districts)

School District employers are not required to make contributions to the plan.

The statutes require the State of Connecticut to contribute 100% of each school districts' required contributions, which are actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of the benefits earned by employees during the year, with any additional amount to finance any unfunded accrued liability.

For the year ended June 30, 2022, the amount of "on-behalf" contributions made by the State was \$6,997,165 and is recognized in the General Fund as intergovernmental revenues and education expenditures.

**TOWN OF WATERFORD, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

Employees

Effective July 1, 1992, each teacher is required to contribute 6% of salary for the pension benefit.

Effective January 1, 2018, the required contribution increased to 7% of pensionable salary.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2022, the Town reports no amounts for its proportionate share of the net pension liability, and related deferred outflows and inflows, due to the statutory requirement that the State pay 100% of the required contribution. The amount recognized by the Town as its proportionate share of the net pension liability, the related state support, and the total portion of the net pension liability that was associated with the Town were as follows:

Town's proportionate share of the net pension liability	\$ -
State's proportionate share of the net pension liability associated with the Town	<u>83,564,236</u>
Total	<u>\$ 83,564,236</u>

The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2020. At June 30, 2022, the Town has no proportionate share of the net pension liability.

For the year ended June 30, 2022, the Town recognized pension expense and revenue of \$5,394,266 in Exhibit II.

Actuarial Assumptions

The total pension liability was determined by an actuarial valuation as of June 30, 2020, using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50%
Salary increase	3.00-6.50%, including inflation
Investment rate of return	6.90%, net of pension plan investment expense, including inflation

Mortality rates were based on the PubT-2010 Healthy Retiree Table (adjusted 105% for males and 103% for females at ages 82 and above), projected generationally with MP-2019 for the period after service retirement.

The actuarial assumptions used in the June 30, 2020 valuation were based on the results of an actuarial experience study for the five-year period ending June 30, 2019.

Assumption changes since the prior year are as follows:

- There were no changes in assumptions that affected the measurement of the TPL since the prior measurement date.

TOWN OF WATERFORD, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

Benefit changes since the prior year are as follows:

- There were no changes in benefit provisions that affected the measurement of the TPL since the prior measurement date.

Cost-of-Living Allowance

For teachers who retired prior to September 1, 1992, pension benefit adjustments are made in accordance with increases in the Consumer Price Index, with a minimum of 3% and a maximum of 5% per annum.

For teachers who were members of the Teachers' Retirement System before July 1, 2007 and retire on or after September 1, 1992, pension benefit adjustments are made that are consistent with those provided for Social Security benefits on January 1 of the year granted, with a maximum of 6% per annum. If the return on assets in the previous year was less than 8.5%, the maximum increase is 1.5%.

For teachers who were members of the Teachers' Retirement System after July 1, 2007, pension benefit adjustments are made that are consistent with those provided for Social Security benefits on January 1 of the year granted, with a maximum of 5% per annum. If the return on assets in the previous year was less than 11.5%, the maximum increase is 3%, and if the return on the assets in the previous year was less than 8.5%, the maximum increase is 1.0%.

Long-Term Rate of Return

The long-term expected rate of return on pension plan 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 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 current capital market assumptions and the target asset allocation as provided by the State of Connecticut Treasurer's Office are summarized in the following table:

<u>Asset Class</u>	<u>Expected Return</u>	<u>Target Allocation</u>
Domestic Equity Fund	5.60 %	20.00
Developed Market Intl. Stock Fund	6.00	11.00
Emerging Market Intl. Stock Fund	7.90	9.00
Core Fixed Income Fund	2.10	16.00
Inflation Linked Bond Fund	1.10	5.00
Emerging Market Debt Fund	2.70	5.00
High Yield Bond Fund	4.00	6.00
Real Estate Fund	4.50	10.00
Private Equity	7.30	10.00
Alternative Investments	2.90	7.00
Liquidity Fund	0.40	1.00
Total		<u>100.00</u>

TOWN OF WATERFORD, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

Discount Rate

The discount rate used to measure the total pension liability was 6.90%. 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 State contributions will be made at the actuarially determined contribution rates in the 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 Town's proportionate share of the net pension liability is \$-0- and, therefore, the change in the discount rate would only impact the amount recorded by the State of Connecticut.

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued financial statements available at www.ct.gov.

Other Information

Additional information is included in the required supplementary information section of the financial statements. A schedule of contributions is not presented as the Town has no obligation to contribute to the plan.

D. Aggregated Pension Information

The Town recognized the following amounts related to pension plans as of and for the year ended June 30, 2022:

	<u>Town Pension</u>	<u>MERS</u>	<u>State Teachers</u>	<u>Total</u>
Deferred outflows of resources related to pensions	\$ 68,013	\$ 9,613,212	\$	\$ 9,681,225
Net pension liability	223,497	20,172,566		20,396,063
Deferred inflows of resources related to pensions		12,651,502		12,651,502
Pension expense	(119,545)	4,239,785	5,394,266	9,514,506

12. OTHER POST EMPLOYMENT BENEFITS

A. Town Post-Retirement Healthcare Plan

Plan Description

The Town administers one single-employer, post-retirement healthcare plan (OPEB Plan) for the Town, Police, Fire and Board of Education employee. The OPEB plan is considered to be part of the Town's financial reporting entity and is included in the Town's financial report as the OPEB Trust fund. The Town does not issue a separate stand-alone financial statement for this program.

TOWN OF WATERFORD, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
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The Town plan provides for medical, dental and life insurance benefits for all eligible Town, Police, Fire and Board of Education retirees and their spouses. Benefits and contributions are established by contract and may be amended by union negotiations. Administration costs are financed from investment earnings.

Funding Policy

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" basis. The Town's contributions are actuarially determined on an annual basis using the projected unit cost method. The Town's total plan contribution was \$1,746,497. There are no employee contributions.

At July 1, 2020, plan membership consisted of the following:

Active employees	404
Retired employees	<u>88</u>
Total	<u><u>492</u></u>

Investments

Investment Policy

The OPEB Plan's policy in regard to the allocation of invested assets is established and may be amended by the Board. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the OPEB Plan.

Rate of Return

For the year ended June 30, 2022, the annual money-weighted rate of return on investments, net of investment expense, was (13.74)%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Net OPEB Liability of the Town

The components of the net OPEB liability of the Town at June 30, 2022 were as follows:

Total OPEB liability	\$	26,048,033
Plan fiduciary net position		<u>8,452,117</u>
Net OPEB Liability	\$	<u><u>17,595,916</u></u>
Plan fiduciary net position as a percentage of the total OPEB liability		32.45%

TOWN OF WATERFORD, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

Actuarial Assumptions

The total OPEB liability was determined by an actuarial valuation as of July 1, 2020, rolled forward to June 30, 2022 using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.40%
Salary increases	2.40%, average, including inflation
Investment rate of return	6.50%, net of OPEB plan investment expense, including inflation
Healthcare cost trend rates	6.50% decreasing 0.25% per year to an ultimate rate of 4.40% for 2024 and later years

Mortality rates were based on the Pub - 2010 Public Retirement Plans Mortality Tables with separate tables for General employees, Public Safety employees and Teachers and for nonannuitants and annuitants, projected to the valuation date with Scale MP-2020.

The actuarial assumptions used in the July 1, 2020 valuation were based on standard tables modified for certain plan features such as eligibility for full and early retirement where applicable and input from the plan sponsor. A full actuarial experience study has not been completed.

The long-term expected rate of return on OPEB plan investments was determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. Best estimates of the real rates of returns for each major asset class are include in the OPEB Plan's target asset allocation. Best estimates of arithmetic real rates of return for each major asset as of June 30, 2022 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Municipal bonds	22.50%	0.90%
Fixed income	8.00%	1.45%
Fixed income - high yield	2.00%	2.95%
Small/mid cap	34.80%	5.15%
International emerging	27.70%	6.25%
REITS	5.00%	4.15%
	<u>100.00%</u>	

Discount Rate

The discount rate used to measure the total OPEB liability was 6.50%. The projection of cash flows used to determine the discount rate assumed that Town contributions will be made at rates equal to the actuarially determined contribution rates. Based on those assumptions, the OPEB 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 OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

TOWN OF WATERFORD, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate

The following presents the net OPEB liability of the Town, as well as what the Town's net OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current discount rate:

	<u>1% Decrease (5.50%)</u>	<u>Current Discount Rate (6.50%)</u>	<u>1% Increase (7.50%)</u>
Net OPEB Liability	\$ 20,415,597	\$ 17,595,916	\$ 15,184,954

Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the net OPEB liability of the Town, as well as what the Town's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 percentage point lower or 1 percentage point higher than the current healthcare cost trend rates:

	<u>1% Decrease (5.50% decreasing to 3.40%)</u>	<u>Current Healthcare Trend Rate (6.50% decreasing to 4.40%)</u>	<u>1% Increase (7.50% decreasing to 5.40%)</u>
Net OPEB Liability	\$ 15,017,091	\$ 17,595,916	\$ 20,667,777

Changes in the Net OPEB Liability

	<u>Increase (Decrease)</u>		
	<u>Total OPEB Liability (a)</u>	<u>Plan Fiduciary Net Position (b)</u>	<u>Net OPEB Liability (a)-(b)</u>
Balances as of July 1, 2021	\$ 25,755,778	\$ 9,062,017	\$ 16,693,761
Changes for the year:			
Service cost	295,833		295,833
Interest on total OPEB liability	1,661,479		1,661,479
Differences between expected and actual experience	(668,560)		(668,560)
Changes in assumptions	-		-
Employer contributions		1,746,497	(1,746,497)
Net investment income		(1,340,230)	1,340,230
Benefit payments, including refund to employee contributions	(996,497)	(996,497)	-
Administrative expenses		(19,670)	19,670
Net changes	<u>292,255</u>	<u>(609,900)</u>	<u>902,155</u>
Balances as of June 30, 2022	\$ <u>26,048,033</u>	\$ <u>8,452,117</u>	\$ <u>17,595,916</u>

TOWN OF WATERFORD, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

OPEB Expense and Deferred Outflow/Inflows of Resources Related to OPEB

For the year ended June 30, 2022, the Town recognized OPEB expense of \$996,013. At June 30, 2022, the Town reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 669,835	\$ 2,267,542
Changes of assumptions	15,200	574,668
Net difference between projected and actual earning on OPEB plan investments	<u>746,670</u>	
Total	<u>\$ 1,431,705</u>	<u>\$ 2,842,210</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Year Ending June 30</u>	<u>Governmental Activities</u>
2023	\$ (272,948)
2024	(163,786)
2025	(176,847)
2026	105,520
2027	(285,091)
Thereafter	<u>(617,353)</u>
Total	<u>\$ (1,410,505)</u>

TOWN OF WATERFORD, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

Schedule of Plan Net Position - June 30, 2022

	<u>OPEB Trust Fund</u>
Assets:	
Cash and cash equivalents	\$ 1,709
Investments:	
Mutual funds	<u>8,464,138</u>
Total assets	8,465,847
Liabilities:	
Accounts and other payables	<u>13,730</u>
Net Position:	
Restricted for OPEB Benefits	<u><u>\$ 8,452,117</u></u>

Schedule of Changes in Plan Net Position for the Year Ended June 30, 2022

	<u>OPEB Trust Fund</u>
Additions:	
Contributions:	
Employer	\$ 1,746,497
Investment income:	
Net depreciation in fair value of investments	<u>(1,340,230)</u>
Total additions	<u>406,267</u>
Deductions:	
Benefit payments	996,497
Administration	<u>19,670</u>
Total deductions	<u>1,016,167</u>
Change in Net Position	(609,900)
Net Position at Beginning of Year	<u>9,062,017</u>
Net Position at End of Year	<u><u>\$ 8,452,117</u></u>

B. Other Post-Employment Benefits - Connecticut State Teachers' Retirement Plan

Plan Description

Teachers, principals, superintendents or supervisors engaged in service of public schools plus professional employees at State Schools of higher education are eligible to participate in the Connecticut State Teachers' Retirement System Retiree Health Insurance Plan (TRS-RHIP), a cost sharing multiple-employer defined benefit other post employment benefit plan administered by the Teachers' Retirement Board (TRB), if they choose to be covered.

Chapter 167a of the State Statutes grants authority to establish and amend the benefit terms to the TRB. TRS-RHIP issues a publicly available financial report that can be obtained at www.ct.gov/trb.

Benefit Provisions

There are two types of the health care benefits offered through the system. Subsidized Local School District Coverage provides a subsidy paid to members still receiving coverage through their former employer and the CTRB Sponsored Medicare Supplement Plans provide coverage for those participating in Medicare but not receiving Subsidized Local School District Coverage.

Any member who is not currently participating in Medicare Parts A & B is eligible to continue health care coverage with their former employer. A subsidy of up to \$110 per month for a retired member plus an additional \$110 per month for a spouse enrolled in a local school district plan is provided to the school district to first offset the retiree's share of the cost of coverage, and any remaining portion is used to offset the district's cost. The subsidy amount is set by statute and has not increased since July 1996. A subsidy amount of \$220 per month may be paid for a retired member, spouse or the surviving spouse of a member who has attained the normal retirement age to participate in Medicare, is not eligible for Part A of Medicare without cost and contributes at least \$220 per month towards coverage under a local school district plan.

Any member who is currently participating in Medicare Parts A & B is eligible to either continue health care coverage with their former employer, if offered, or enroll in the plan sponsored by the System. If they elect to remain in the plan with their former employer, the same subsidies as above will be paid to offset the cost of coverage.

If a member participating in Medicare Parts A & B so elects, they may enroll in one of the CTRB Sponsored Medicare Supplement Plans. Effective July 1, 2018, the System added a Medicare Advantage Plan option. Active members, retirees and the State pay equally toward the cost of the basic coverage (medical and prescription drug benefits) under the Medicare Advantage Plan. Retired members who choose to enroll in the Medicare Supplement Plan are responsible for the full difference in the premium cost between the two plans. Additionally, effective July 1, 2018, retired members who cancel their health care coverage or elect to not enroll in a CTRB sponsored health care coverage option must wait two years to re-enroll.

Survivor Health Care Coverage

Survivors of former employees or retirees remain eligible to participate in the plan and continue to be eligible to receive either the \$110 monthly subsidy or participate in the TRB-Sponsored Medicare Supplement Plans, as long as they do not remarry.

**TOWN OF WATERFORD, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

Eligibility

Any member who is currently receiving a retirement or disability benefit is eligible to participate in the plan.

Credited Service

One month for each month of service as a teacher in Connecticut public schools, maximum 10 months for each school year. Ten months of credited service constitutes one year of Credited Service. Certain other types of teaching services, State employment, or wartime military service may be purchased prior to retirement if the member pays one-half the cost.

Normal Retirement

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.

Early Retirement

Age 55 with 20 years of Credited Service including 15 years of Connecticut service, or 25 years of Credited Service including 20 years of Connecticut service.

Proratable Retirement

Age 60 with 10 years of Credited Service.

Disability Retirement

No service requirement if incurred in the performance of duty, and 5 years of Credited Service in Connecticut if not incurred in the performance of duty.

Termination of Employment

Ten or more years of Credited Service.

Contributions

State of Connecticut

Per Connecticut General Statutes Section 10-183z, contribution requirements of active employees and the State of Connecticut are approved, amended and certified by the State Teachers' Retirement Board and appropriated by the General Assembly. The State appropriates from the General Fund one third of the annual costs of the Plan. Administrative costs of the Plan are financed by the State. Based upon Chapter 167a, Subsection D of Section 10-183t of the Connecticut statutes, it is assumed the State will pay for any long-term shortfall arising from insufficient active member contributions.

Employer (School Districts)

School District employers are not required to make contributions to the plan.

For the year ended June 30, 2022, the amount of "on-behalf" contributions made by the State was \$164,657 and is recognized in the General Fund as intergovernmental revenues and education expenditures.

TOWN OF WATERFORD, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

Employees/Retirees

The cost of providing plan benefits is financed on a pay-as-you-go basis as follows: active teachers pay for one-third of the Plan costs through a contribution of 1.25% of their pensionable salaries, and retired teachers pay for one-third of the Plan costs through monthly premiums, which helps reduce the cost of health insurance for eligible retired members and dependents.

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At June 30, 2022, the Town reports no amounts for its proportionate share of the net OPEB liability, and related deferred outflows and inflows, due to the statutory requirement that the State pay 100% of the required contribution. The amount recognized by the Town as its proportionate share of the net OPEB liability, the related State support and the total portion of the net OPEB liability that was associated with the Town was as follows:

Town's proportionate share of the net OPEB liability	\$	-
State's proportionate share of the net OPEB liability associated with the Town		<u>9,104,170</u>
Total	\$	<u><u>9,104,170</u></u>

The net OPEB liability was measured as of June 30, 2021, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2020. At June 30, 2022, the Town has no proportionate share of the net OPEB liability.

For the year ended June 30, 2022, the Town recognized OPEB expense and revenue of \$(336,188) in Exhibit II.

Actuarial Assumptions

The total OPEB liability was determined by an actuarial valuation as of June 30, 2020, using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50%
Health care costs trend rate	5.125% for 2020, decreasing to an ultimate Rate of 4.50% by 2023
Salary increases	3.00-6.50%, including inflation
Investment rate of return	2.17%, net of OPEB plan investment expense, including inflation
Year fund net position will be depleted	2023

Mortality rates were based on the PubT-2010 Healthy Retiree Table (adjusted 105% for males and 103% for females at ages 82 and above), projected generationally with MP-2019 for the period after service retirement.

The actuarial assumptions used in the June 30, 2020 valuation were based on the results of an actuarial experience study for the period July 1, 2014 - June 30, 2019.

**TOWN OF WATERFORD, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

The changes in the assumptions since the prior year are as follows:

- Discount rate changed from 2.21% to 2.17%.
- Expected annual per capita claims costs were updated to better reflect anticipated Medicare and prescription drug claim experience based on scheduled premium increases through calendar year 2024.

The changes in the benefit terms since the prior year are as follows:

- There were no changes to benefit terms in the two years preceding the measurement date.

The long-term expected rate of return on plan assets is reviewed as part of the GASB 75 valuation process. Several factors are considered in evaluating the long-term rate of return assumption, including the plan's current asset allocations and a log-normal distribution analysis using the best-estimate ranges of expected future real rates of return (expected return, net investment expense and inflation) for each major asset class. The long-term expected rate of return was determined by weighting the expected future real rates of return by the target asset allocation percentage and then adding expected inflation. The assumption is not expected to change absent a significant change in the asset allocation, a change in the inflation assumption, or a fundamental change in the market that alters expected returns in future years. The plan is 100% invested in U.S. Treasuries (Cash Equivalents) for which the expected 10-Year Geometric Real Rate of Return is (0.42%).

Discount Rate

The discount rate used to measure the total OPEB liability was 2.17%. The projection of cash flows used to determine the discount rate was performed in accordance with GASB 75. The projection was based on an actuarial valuation performed as of June 30, 2020.

In addition to the actuarial methods and assumptions of the June 30, 2020, actuarial valuation, the following actuarial methods and assumptions were used in the projection of cash flows:

- Total payroll for the initial projection year consists of the payroll of the active membership present on the valuation date. In subsequent projection years, total payroll was assumed to increase annually at a rate of 3.00%
- Employee contributions were assumed to be made at the current member contribution rate. Employee contributions for future plan members were used to reduce the estimated amount of total service costs for future plan members.
- Annual State contributions were assumed to be equal to the most recent five-year average of state contributions toward the fund.

Based on those assumptions, the Plan's fiduciary net position was projected to be depleted in 2023 and, as a result, the Municipal Bond Index Rate was used in the determination of the single equivalent rate.

**TOWN OF WATERFORD, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

Sensitivity of the Net OPEB Liability to Changes in the Health Care Cost Trend Rate and the Discount Rate

The Town's proportionate share of the net OPEB liability is \$-0- and, therefore, the change in the health care cost trend rate or the discount rate would only impact the amount recorded by the State of Connecticut.

OPEB Plan Fiduciary Net Position

Detailed information about the Connecticut State Teachers OPEB Plan fiduciary net position is available in the separately issued State of Connecticut Comprehensive Annual Financial Report at www.ct.gov.

Other Information

Additional information is included in the required supplementary information section of the financial statements. A schedule of contributions is not presented as the Town has no obligation to contribute to the plan.

13. 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 from these risks did not exceed commercial insurance coverage during the three years ended June 30, 2022.

Workers' Compensation

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, 2022.

Medical Self Insurance

The Town's self-insurance program is used to account for health insurance coverage for Town and Board of Education employees on a cost-reimbursement basis. Under the program, the Town is obligated for claim payments. A stop loss insurance contract executed with an insurance captive covers claims in excess of \$175,000 on a per member basis with an aggregate stop loss coverage limit of \$12,834,000 per year.

TOWN OF WATERFORD, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

The Fund establishes claims liabilities based on estimates of claims that have been incurred but not reported; accordingly, the Fund recorded an additional liability at June 30, 2022 of \$1,085,000.

Premium payments are reported as interfund services provided and used for the General Fund, and, accordingly, they are treated as operating revenues of the Self-Insurance Fund and operating expenditures of the General Fund.

A schedule of changes in the claims liability for the years ended June 30, 2022 and 2021 is presented below:

	<u>2022</u>	<u>2021</u>
Unpaid claims, July 1	\$ 605,346	\$ 639,399
Incurred claims (including		
IBNR)	10,230,889	9,194,818
Claim payments	<u>(9,751,235)</u>	<u>(9,228,871)</u>
Unpaid Claims, June 30	<u>\$ 1,085,000</u>	<u>\$ 605,346</u>

14. CONTINGENT LIABILITIES AND COMMITMENTS

Contingent Liabilities

Litigation and Unasserted Claims

There are various lawsuits pending against the Town. The outcome and eventual liability of the Town, if any, in these cases is not known at this time. Based upon consultation with legal counsel, the Town's management estimates that potential claims against the Town, not covered by insurance, resulting from such litigation would not have a materially adverse effect on the financial position of the Town.

Federal and State Assistance Programs - Compliance Audits

The Town has received state and federal grants for specific purposes that are subject to review and audit by the grantor agencies. Such audits could lead to requests for reimbursement to the grantor agency for any expenditure disallowed under terms of the grant. Based on prior experience, Town management believes such disallowances, if any, will not be material.

15. MAJOR TAXPAYER

For the fiscal year ended June 30, 2022, 33.9% of the Town's property tax revenues were derived from its largest taxpayer, Dominion Nuclear Connecticut, Inc., an electrical power facility.

Required Supplementary Information

**TOWN OF WATERFORD, CONNECTICUT
GENERAL FUND SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022**

	Budgeted Amounts		Actual Budgetary Basis	Variance Over (Under)
	Original	Final		
Property taxes:				
Revenues from current year	\$ 92,787,059	\$ 92,787,059	\$ 93,645,004	\$ 857,945
Prior year taxes	584,450	584,450	53,261	(531,189)
Interest and lien fees	407,280	407,280	238,950	(168,330)
Total property taxes	93,778,789	93,778,789	93,937,215	158,426
Intergovernmental:				
State of Connecticut:				
Equalized cost sharing	326,444	326,444	357,554	31,110
Health and welfare	6,000	6,000	6,659	659
General Government:				
Tax relief:				
Tax relief - state-owned property	143,075	143,075		(143,075)
Tiered Pilot			235,221	235,221
Disabled	1,873	1,873	1,879	6
Private tax exempt property	109,838	109,838		(109,838)
Veterans	8,148	8,148	6,570	(1,578)
Court fines	5,000	5,000	10,148	5,148
Civil preparedness	2,500	2,500	40,686	38,186
Telecommunication	58,656	58,656	48,729	(9,927)
Town aid road	317,277	317,277	316,431	(846)
SDE state grant	14,000	14,000	14,186	186
LOCIP			117,757	117,757
Enhancement 911	21,996	21,996	24,772	2,776
Police Body Worn Camera Grant			35,116	35,116
Bullet Proof Vest Grant			1,257	1,257
Municipal Revenue Sharing			83,589	83,589
Grants for Municipal Projects	34,255	34,255	34,255	-
Total State of Connecticut	1,049,062	1,049,062	1,334,809	285,747
FEMA Reimbursement			26,720	26,720
Total intergovernmental	1,049,062	1,049,062	1,361,529	312,467
Assessments and connections:				
Water main assessments	1,200	1,200	5,460	4,260
Sewer assessments			7,015	7,015
Total assessments and connections	1,200	1,200	12,475	11,275
Licenses and permits:				
Recreation and parks commission	220,000	220,000	208,383	(11,617)
Building inspector	357,237	357,237	463,590	106,353
License, fees, permits and fines	56,727	56,727	22,315	(34,412)
Conveyance tax	200,000	200,000	469,752	269,752
Planning and zoning	40,062	40,062	50,947	10,885
Liens - Utility Commission	10,000	10,000	8,180	(1,820)
Town Clerk fees	200,000	200,000	227,626	27,626
Total licenses and permits	1,084,026	1,084,026	1,450,793	366,767
Fines, penalties and charges for services:				
Tuition	195,680	195,680	73,124	(122,556)
Library	16,810	16,810		(16,810)
False alarm fines			750	750
Bulky waste fees	72,851	72,851	117,161	44,310
Recycling	40,932	40,932	56,979	16,047
Miscellaneous	69,312	69,312	52,688	(16,624)
EMS - Reg. Comm Ctr fees	6,000	6,000	6,000	-
Tipping fees	319,083	319,083	288,193	(30,890)
Senior services	15,820	15,820	31,463	15,643
Total fines, penalties and charges for services	736,488	736,488	626,358	(110,130)

(Continued on next page)

TOWN OF WATERFORD, CONNECTICUT
GENERAL FUND SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2022

	Budgeted Amounts		Actual Budgetary Basis	Variance Over (Under)
	Original	Final		
Other sources:				
Rent and miscellaneous	\$ 5,910	\$ 5,910	\$ 6,434	\$ 524
Rental of buildings	105,950	105,950	146,984	41,034
Sale of Equipment			868	868
NL Radio Comm. Network Use Fee	81,000	81,000	72,221	(8,779)
SCRRRA Rebate			5,052	5,052
Eugene O'Neill Lease	10,000	10,000	9,159	(841)
CIRMA members equity distribution			96,057	96,057
Cost Sharing PRR			83,723	83,723
Ambulance operating subsidy	12,000	12,000	6,000	(6,000)
YSB BOE clerical stipend	5,000	5,000	5,000	-
BOE human resources offset	15,119	15,119		(15,119)
Total other sources	<u>234,979</u>	<u>234,979</u>	<u>431,498</u>	<u>196,519</u>
Interest and dividends:				
Interest on investments	<u>120,000</u>	<u>120,000</u>	<u>179,842</u>	<u>59,842</u>
Total revenues	<u>97,004,544</u>	<u>97,004,544</u>	<u>97,999,710</u>	<u>995,166</u>
Other financing sources:				
Transfers in			115,805	115,805
Cancellation of prior year encumbrances	<u>1,000</u>	<u>1,000</u>	<u>7,061</u>	<u>6,061</u>
Total other financing sources	<u>1,000</u>	<u>1,000</u>	<u>122,866</u>	<u>121,866</u>
Total Revenues and Other Financing Sources	<u>\$ 97,005,544</u>	<u>\$ 97,005,544</u>	98,122,576	<u>\$ 1,117,032</u>
Budgetary revenues are different than GAAP revenues because:				
State of Connecticut State Teachers' Retirement System on-behalf pension contributions for Town teachers is not budgeted.			6,997,165	
State of Connecticut State Teachers' Retirement System on-behalf OPEB contributions for Town teachers is not budgeted.			164,657	
Encumbrances for purchases and commitments which were subsequently cancelled in the next fiscal year			(7,061)	
Excess cost - student based grant			617,755	
Implementation of GASB 87 not budgeted			280,635	
GASB 54 activity of certain special revenue funds now consolidated into the General Fund			<u>101,002</u>	
Total Revenues and Other Financing Sources as Reported on the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds			<u>\$ 106,276,729</u>	

**TOWN OF WATERFORD, CONNECTICUT
GENERAL FUND SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022**

	Budgeted Amounts		Actual Budgetary Basis	Variance (Over) Under
	Original	Final		
General Government:				
Selectman				
Personnel costs	\$ 199,963	\$ 200,317	\$ 200,169	\$ 148
Services	4,300	29,226	25,664	3,562
Materials and supplies	1,050	1,058	870	188
Total selectman	205,313	230,601	226,703	3,898
Registrar of Voters:				
Personnel costs	62,442	67,991	67,715	276
Services	5,547	5,244	4,878	366
Materials and supplies	6,518	6,940	6,939	1
Equipment	1	1		1
Total registrar of voters	74,508	80,176	79,532	644
Board of Finance:				
Personnel costs	3,887	3,887	1,849	2,038
Services	61,600	64,800	63,051	1,749
Materials and supplies	60	60	35	25
Total board of finance	65,547	68,747	64,935	3,812
Assessor:				
Personnel costs	282,025	236,349	235,512	837
Services	9,172	103,067	103,065	2
Materials and supplies	650	1,575	1,508	67
Total assessor	291,847	340,991	340,085	906
Board of Assessment Appeals:				
Personnel costs	1,070	1,070	483	587
Services	550	550	465	85
Total board of assessment appeals	1,620	1,620	948	672
Tax Collector:				
Personnel costs	181,520	180,620	179,857	763
Services	30,287	31,277	29,341	1,936
Materials and supplies	35	100	79	21
Equipment	65			-
Total tax collector	211,907	211,997	209,277	2,720
Finance:				
Personnel costs	511,138	537,637	536,965	672
Services	110,756	112,058	104,846	7,212
Materials and supplies	32,000	32,000	24,996	7,004
Total finance	653,894	681,695	666,807	14,888
Legal Department:				
Services	298,000	298,000	264,682	33,318
Town Clerk:				
Personnel costs	238,692	239,482	239,380	102
Services	28,904	30,582	30,577	5
Materials and supplies	2,153	2,212	2,208	4
Equipment	1	1		1
Total town clerk	269,750	272,277	272,165	112
Planning and Zoning Commission:				
Personnel costs	585,567	585,567	569,539	16,028
Services	44,562	45,036	19,610	25,426
Materials and supplies	3,345	3,345	2,197	1,148
Equipment	1,440	1,440	108	1,332
Total planning and zoning commission	634,914	635,388	591,454	43,934

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TOWN OF WATERFORD, CONNECTICUT
GENERAL FUND SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2022

	Budgeted Amounts		Actual Budgetary Basis	Variance (Over) Under
	Original	Final		
General Government (Continued):				
Insurance:				
Services	\$ 4,717,903	\$ 4,758,868	\$ 4,679,175	\$ 79,693
Economic Development Commission:				
Services	10,076	8,704	7,103	1,601
Conservation Commission:				
Services	17,750	17,750	13,464	4,286
Materials and supplies	500	500		500
Total conservation commission	18,250	18,250	13,464	4,786
Zoning Board of Appeals:				
Services	4,260	4,260	2,833	1,427
Materials and supplies	50	50	26	24
Total zoning board of appeals	4,310	4,310	2,859	1,451
Retirement Commission:				
Personnel costs	5,682,906	5,535,038	5,458,739	76,299
Representative Town Meeting:				
Personnel costs	1	1		1
Services	18,902	18,902	16,197	2,705
Total representative town meeting	18,903	18,903	16,197	2,706
Building Department:				
Personnel costs	280,380	358,616	316,017	42,599
Services	10,838	10,838	5,837	5,001
Materials and supplies	1,390	1,390	470	920
Equipment	400	400	115	285
Total building department	293,008	371,244	322,439	48,805
Social Service Grants:				
Services	65,566	65,566	65,036	530
Contracts out to agencies	16,800	16,800	16,800	-
Total social service grants	82,366	82,366	81,836	530
Contingency:				
Miscellaneous	265,000	3,077		3,077
Flood and Erosion Control Board:				
Personnel costs	818	818	480	338
Services	1,295	1,295		1,295
Materials and supplies	25	25		25
Total flood and erosion control board	2,138	2,138	480	1,658
Ethics Commission:				
Personnel costs	650	650	156	494
Services	150	150		150
Materials and supplies	50	50		50
Total ethics commission	850	850	156	694

(Continued on next page)

TOWN OF WATERFORD, CONNECTICUT
GENERAL FUND SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2022

	Budgeted Amounts		Actual Budgetary Basis	Variance (Over) Under
	Original	Final		
General Government (Continued):				
Human Resources:				
Personnel costs	\$ 200,430	\$ 159,794	\$ 159,645	\$ 149
Services	64,384	131,187	128,080	3,107
Materials and supplies	850	850	128	722
Total human resources	<u>265,664</u>	<u>291,831</u>	<u>287,853</u>	<u>3,978</u>
Information Technology:				
Personnel costs	7,536	195,096	193,838	1,258
Services	787,846	727,570	717,281	10,289
Equipment	51,260	56,723	23,951	32,772
Total information technology	<u>846,642</u>	<u>979,389</u>	<u>935,070</u>	<u>44,319</u>
Total general government	<u>14,915,316</u>	<u>14,896,460</u>	<u>14,521,959</u>	<u>374,501</u>
Public Safety:				
Emergency Management:				
Personnel costs	948,021	936,243	912,611	23,632
Services	109,332	109,332	51,066	58,266
Materials and supplies	3,310	3,310	904	2,406
Equipment	2,002	2,002	1,739	263
Total emergency management	<u>1,062,665</u>	<u>1,050,887</u>	<u>966,320</u>	<u>84,567</u>
Fire Services:				
Personnel costs	2,167,005	2,195,705	2,189,029	6,676
Services	838,539	840,133	811,259	28,874
Materials and supplies	242,490	239,890	214,018	25,872
Equipment	78,000	45,400	26,876	18,524
Total fire services	<u>3,326,034</u>	<u>3,321,128</u>	<u>3,241,182</u>	<u>79,946</u>
Police Department:				
Personnel costs	5,923,065	5,797,420	5,635,065	162,355
Services	266,608	266,608	251,499	15,109
Materials and supplies	162,305	161,852	156,886	4,966
Equipment	9,710	10,163	10,162	1
Total police department	<u>6,361,688</u>	<u>6,236,043</u>	<u>6,053,612</u>	<u>182,431</u>
Total public safety	<u>10,750,387</u>	<u>10,608,058</u>	<u>10,261,114</u>	<u>346,944</u>
Building Maintenance:				
Personnel costs	82,433	78,433	77,565	868
Services	678,745	694,312	685,506	8,806
Materials and supplies	8,000	8,000	7,753	247
Capital Improvements	9,692	11,192	11,175	17
Total building maintenance	<u>778,870</u>	<u>791,937</u>	<u>781,999</u>	<u>9,938</u>
Public Works:				
Personnel costs	2,493,115	2,493,683	2,445,126	48,557
Services	1,185,060	1,159,241	1,127,716	31,525
Materials and supplies	637,625	601,810	550,749	51,061
Equipment	73,156	73,156	72,767	389
Capital improvements	320,698	320,698	309,318	11,380
Total public works	<u>4,709,654</u>	<u>4,648,588</u>	<u>4,505,676</u>	<u>142,912</u>
Total public works	<u>5,488,524</u>	<u>5,440,525</u>	<u>5,287,675</u>	<u>152,850</u>
Social Services:				
Youth Service Bureau:				
Personnel costs	202,624	287,717	287,715	2
Services	30,010	36,538	35,853	685
Total social services	<u>232,634</u>	<u>324,255</u>	<u>323,568</u>	<u>687</u>
Conservation of Health:				
Services	<u>142,282</u>	<u>142,282</u>	<u>142,282</u>	<u>-</u>
Waterford Public Health Nursing Service:				
Contracts out to agencies	<u>27,820</u>	<u>27,820</u>	<u>18,225</u>	<u>9,595</u>

(Continued on next page)

TOWN OF WATERFORD, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

The changes in the assumptions since the prior year are as follows:

- Discount rate changed from 2.21% to 2.17%.
- Expected annual per capita claims costs were updated to better reflect anticipated Medicare and prescription drug claim experience based on scheduled premium increases through calendar year 2024.

The changes in the benefit terms since the prior year are as follows:

- There were no changes to benefit terms in the two years preceding the measurement date.

The long-term expected rate of return on plan assets is reviewed as part of the GASB 75 valuation process. Several factors are considered in evaluating the long-term rate of return assumption, including the plan's current asset allocations and a log-normal distribution analysis using the best-estimate ranges of expected future real rates of return (expected return, net investment expense and inflation) for each major asset class. The long-term expected rate of return was determined by weighting the expected future real rates of return by the target asset allocation percentage and then adding expected inflation. The assumption is not expected to change absent a significant change in the asset allocation, a change in the inflation assumption, or a fundamental change in the market that alters expected returns in future years. The plan is 100% invested in U.S. Treasuries (Cash Equivalents) for which the expected 10-Year Geometric Real Rate of Return is (0.42%).

Discount Rate

The discount rate used to measure the total OPEB liability was 2.17%. The projection of cash flows used to determine the discount rate was performed in accordance with GASB 75. The projection was based on an actuarial valuation performed as of June 30, 2020.

In addition to the actuarial methods and assumptions of the June 30, 2020, actuarial valuation, the following actuarial methods and assumptions were used in the projection of cash flows:

- Total payroll for the initial projection year consists of the payroll of the active membership present on the valuation date. In subsequent projection years, total payroll was assumed to increase annually at a rate of 3.00%.
- Employee contributions were assumed to be made at the current member contribution rate. Employee contributions for future plan members were used to reduce the estimated amount of total service costs for future plan members.
- Annual State contributions were assumed to be equal to the most recent five-year average of state contributions toward the fund.

Based on those assumptions, the Plan's fiduciary net position was projected to be depleted in 2023 and, as a result, the Municipal Bond Index Rate was used in the determination of the single equivalent rate.

Sensitivity of the Net OPEB Liability to Changes in the Health Care Cost Trend Rate and the Discount Rate

The Town's proportionate share of the net OPEB liability is \$-0- and, therefore, the change in the health care cost trend rate or the discount rate would only impact the amount recorded by the State of Connecticut.

OPEB Plan Fiduciary Net Position

Detailed information about the Connecticut State Teachers OPEB Plan fiduciary net position is available in the separately issued State of Connecticut Comprehensive Annual Financial Report at www.ct.gov.

Other Information

Additional information is included in the required supplementary information section of the financial statements. A schedule of contributions is not presented as the Town has no obligation to contribute to the plan.

13. 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 from these risks did not exceed commercial insurance coverage during the three years ended June 30, 2022.

Workers' Compensation

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, 2022.

Medical Self Insurance

The Town's self-insurance program is used to account for health insurance coverage for Town and Board of Education employees on a cost-reimbursement basis. Under the program, the Town is obligated for claim payments. A stop loss insurance contract executed with an insurance captive covers claims in excess of \$175,000 on a per member basis with an aggregate stop loss coverage limit of \$12,834,000 per year.

TOWN OF WATERFORD, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

The Fund establishes claims liabilities based on estimates of claims that have been incurred but not reported; accordingly, the Fund recorded an additional liability at June 30, 2022 of \$1,085,000.

Premium payments are reported as interfund services provided and used for the General Fund, and, accordingly, they are treated as operating revenues of the Self-Insurance Fund and operating expenditures of the General Fund.

A schedule of changes in the claims liability for the years ended June 30, 2022 and 2021 is presented below:

	<u>2022</u>	<u>2021</u>
Unpaid claims, July 1	\$ 605,346	\$ 639,399
Incurred claims (including		
IBNR)	10,230,889	9,194,818
Claim payments	<u>(9,751,235)</u>	<u>(9,228,871)</u>
Unpaid Claims, June 30	<u>\$ 1,085,000</u>	<u>\$ 605,346</u>

14. CONTINGENT LIABILITIES AND COMMITMENTS

Contingent Liabilities

Litigation and Unasserted Claims

There are various lawsuits pending against the Town. The outcome and eventual liability of the Town, if any, in these cases is not known at this time. Based upon consultation with legal counsel, the Town's management estimates that potential claims against the Town, not covered by insurance, resulting from such litigation would not have a materially adverse effect on the financial position of the Town.

Federal and State Assistance Programs - Compliance Audits

The Town has received state and federal grants for specific purposes that are subject to review and audit by the grantor agencies. Such audits could lead to requests for reimbursement to the grantor agency for any expenditure disallowed under terms of the grant. Based on prior experience, Town management believes such disallowances, if any, will not be material.

15. MAJOR TAXPAYER

For the fiscal year ended June 30, 2022, 33.9% of the Town's property tax revenues were derived from its largest taxpayer, Dominion Nuclear Connecticut, Inc., an electrical power facility.

Required Supplementary Information

TOWN OF WATERFORD, CONNECTICUT
GENERAL FUND SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022

	Budgeted Amounts		Actual Budgetary Basis	Variance Over (Under)
	Original	Final		
Property taxes:				
Revenues from current year	\$ 92,787,059	\$ 92,787,059	\$ 93,645,004	\$ 857,945
Prior year taxes	584,450	584,450	53,261	(531,189)
Interest and lien fees	407,280	407,280	238,950	(168,330)
Total property taxes	<u>93,778,789</u>	<u>93,778,789</u>	<u>93,937,215</u>	<u>158,426</u>
Intergovernmental:				
State of Connecticut:				
Equalized cost sharing	326,444	326,444	357,554	31,110
Health and welfare	6,000	6,000	6,659	659
General Government:				
Tax relief:				
Tax relief - state-owned property	143,075	143,075		(143,075)
Tiered Pilot			235,221	235,221
Disabled	1,873	1,873	1,879	6
Private tax exempt property	109,838	109,838		(109,838)
Veterans	8,148	8,148	6,570	(1,578)
Court fines	5,000	5,000	10,148	5,148
Civil preparedness	2,500	2,500	40,686	38,186
Telecommunication	58,656	58,656	48,729	(9,927)
Town aid road	317,277	317,277	316,431	(846)
SDE state grant	14,000	14,000	14,186	186
LOCIP			117,757	117,757
Enhancement 911	21,996	21,996	24,772	2,776
Police Body Worn Camera Grant			35,116	35,116
Bullet Proof Vest Grant			1,257	1,257
Municipal Revenue Sharing			83,589	83,589
Grants for Municipal Projects	34,255	34,255	34,255	-
Total State of Connecticut	<u>1,049,062</u>	<u>1,049,062</u>	<u>1,334,809</u>	<u>285,747</u>
FEMA Reimbursement			26,720	26,720
Total intergovernmental	<u>1,049,062</u>	<u>1,049,062</u>	<u>1,361,529</u>	<u>312,467</u>
Assessments and connections:				
Water main assessments	1,200	1,200	5,460	4,260
Sewer assessments			7,015	7,015
Total assessments and connections	<u>1,200</u>	<u>1,200</u>	<u>12,475</u>	<u>11,275</u>
Licenses and permits:				
Recreation and parks commission	220,000	220,000	208,383	(11,617)
Building inspector	357,237	357,237	463,590	106,353
License, fees, permits and fines	56,727	56,727	22,315	(34,412)
Conveyance tax	200,000	200,000	469,752	269,752
Planning and zoning	40,062	40,062	50,947	10,885
Liens - Utility Commission	10,000	10,000	8,180	(1,820)
Town Clerk fees	200,000	200,000	227,626	27,626
Total licenses and permits	<u>1,084,026</u>	<u>1,084,026</u>	<u>1,450,793</u>	<u>366,767</u>
Fines, penalties and charges for services:				
Tuition	195,680	195,680	73,124	(122,556)
Library	16,810	16,810		(16,810)
False alarm fines			750	750
Bulky waste fees	72,851	72,851	117,161	44,310
Recycling	40,932	40,932	56,979	16,047
Miscellaneous	69,312	69,312	52,688	(16,624)
EMS - Reg. Comm Ctr fees	6,000	6,000	6,000	-
Tipping fees	319,083	319,083	288,193	(30,890)
Senior services	15,820	15,820	31,463	15,643
Total fines, penalties and charges for services	<u>736,488</u>	<u>736,488</u>	<u>626,358</u>	<u>(110,130)</u>

(Continued on next page)

**TOWN OF WATERFORD, CONNECTICUT
GENERAL FUND SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2022**

	Budgeted Amounts		Actual Budgetary Basis	Variance Over Under
	Original	Final		
Other sources:				
Rent and miscellaneous	\$ 5,910	\$ 5,910	\$ 6,434	\$ 524
Rental of buildings	105,950	105,950	146,984	41,034
Sale of Equipment			868	868
NL Radio Comm. Network Use Fee	81,000	81,000	72,221	(8,779)
SCRRRA Rebate			5,052	5,052
Eugene O'Neill Lease	10,000	10,000	9,159	(841)
CIRMA members equity distribution			96,057	96,057
Cost Sharing PRR			83,723	83,723
Ambulance operating subsidy	12,000	12,000	6,000	(6,000)
YSB BOE clerical stipend	5,000	5,000	5,000	-
BOE human resources offset	15,119	15,119		(15,119)
Total other sources	<u>234,979</u>	<u>234,979</u>	<u>431,498</u>	<u>196,519</u>
Interest and dividends:				
Interest on investments	<u>120,000</u>	<u>120,000</u>	<u>179,842</u>	<u>59,842</u>
Total revenues	<u>97,004,544</u>	<u>97,004,544</u>	<u>97,999,710</u>	<u>995,166</u>
Other financing sources:				
Transfers in			115,805	115,805
Cancellation of prior year encumbrances	<u>1,000</u>	<u>1,000</u>	<u>7,061</u>	<u>6,061</u>
Total other financing sources	<u>1,000</u>	<u>1,000</u>	<u>122,866</u>	<u>121,866</u>
Total Revenues and Other Financing Sources	<u>\$ 97,005,544</u>	<u>\$ 97,005,544</u>	<u>98,122,576</u>	<u>\$ 1,117,032</u>
Budgetary revenues are different than GAAP revenues because:				
State of Connecticut State Teachers' Retirement System on-behalf pension contributions for Town teachers is not budgeted.			6,997,165	
State of Connecticut State Teachers' Retirement System on-behalf OPEB contributions for Town teachers is not budgeted.			164,657	
Encumbrances for purchases and commitments which were subsequently cancelled in the next fiscal year			(7,061)	
Excess cost - student based grant			617,755	
Implementation of GASB 87 not budgeted			280,635	
GASB 54 activity of certain special revenue funds now consolidated into the General Fund			<u>101,002</u>	
Total Revenues and Other Financing Sources as Reported on the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds			<u>\$ 106,276,729</u>	

**TOWN OF WATERFORD, CONNECTICUT
GENERAL FUND SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022**

	Budgeted Amounts		Actual	Variance
	Original	Final	Budgetary	(Over)
			Basis	Under
General Government:				
Selectman				
Personnel costs	\$ 199,963	\$ 200,317	\$ 200,169	\$ 148
Services	4,300	29,226	25,664	3,562
Materials and supplies	1,050	1,058	870	188
Total selectman	205,313	230,601	226,703	3,898
Registrar of Voters:				
Personnel costs	62,442	67,991	67,715	276
Services	5,547	5,244	4,878	366
Materials and supplies	6,518	6,940	6,939	1
Equipment	1	1		1
Total registrar of voters	74,508	80,176	79,532	644
Board of Finance:				
Personnel costs	3,887	3,887	1,849	2,038
Services	61,600	64,800	63,051	1,749
Materials and supplies	60	60	35	25
Total board of finance	65,547	68,747	64,935	3,812
Assessor:				
Personnel costs	282,025	236,349	235,512	837
Services	9,172	103,067	103,065	2
Materials and supplies	650	1,575	1,508	67
Total assessor	291,847	340,991	340,085	906
Board of Assessment Appeals:				
Personnel costs	1,070	1,070	483	587
Services	550	550	465	85
Total board of assessment appeals	1,620	1,620	948	672
Tax Collector:				
Personnel costs	181,520	180,620	179,857	763
Services	30,287	31,277	29,341	1,936
Materials and supplies	35	100	79	21
Equipment	65			
Total tax collector	211,907	211,997	209,277	2,720
Finance:				
Personnel costs	511,138	537,637	536,965	672
Services	110,756	112,058	104,846	7,212
Materials and supplies	32,000	32,000	24,996	7,004
Total finance	653,894	681,695	666,807	14,888
Legal Department:				
Services	298,000	298,000	264,682	33,318
Town Clerk:				
Personnel costs	238,692	239,482	239,380	102
Services	28,904	30,582	30,577	5
Materials and supplies	2,153	2,212	2,208	4
Equipment	1	1		1
Total town clerk	269,750	272,277	272,165	112
Planning and Zoning Commission:				
Personnel costs	585,567	585,567	569,539	16,028
Services	44,562	45,036	19,610	25,426
Materials and supplies	3,345	3,345	2,197	1,148
Equipment	1,440	1,440	108	1,332
Total planning and zoning commission	634,914	635,388	591,454	43,934

(Continued on next page)

**TOWN OF WATERFORD, CONNECTICUT
GENERAL FUND SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2022**

	Budgeted Amounts		Actual Budgetary Basis	Variance (Over) Under
	Original	Final		
General Government (Continued):				
Insurance:				
Services	\$ 4,717,903	\$ 4,758,868	\$ 4,679,175	\$ 79,693
Economic Development Commission:				
Services	10,076	8,704	7,103	1,601
Conservation Commission:				
Services	17,750	17,750	13,464	4,286
Materials and supplies	500	500		500
Total conservation commission	18,250	18,250	13,464	4,786
Zoning Board of Appeals:				
Services	4,260	4,260	2,833	1,427
Materials and supplies	50	50	26	24
Total zoning board of appeals	4,310	4,310	2,859	1,451
Retirement Commission:				
Personnel costs	5,682,906	5,535,038	5,458,739	76,299
Representative Town Meeting:				
Personnel costs	1	1		1
Services	18,902	18,902	16,197	2,705
Total representative town meeting	18,903	18,903	16,197	2,706
Building Department:				
Personnel costs	280,380	358,616	316,017	42,599
Services	10,838	10,838	5,837	5,001
Materials and supplies	1,390	1,390	470	920
Equipment	400	400	115	285
Total building department	293,008	371,244	322,439	48,805
Social Service Grants:				
Services	65,566	65,566	65,036	530
Contracts out to agencies	16,800	16,800	16,800	-
Total social service grants	82,366	82,366	81,836	530
Contingency:				
Miscellaneous	265,000	3,077		3,077
Flood and Erosion Control Board:				
Personnel costs	818	818	480	338
Services	1,295	1,295		1,295
Materials and supplies	25	25		25
Total flood and erosion control board	2,138	2,138	480	1,658
Ethics Commission:				
Personnel costs	650	650	156	494
Services	150	150		150
Materials and supplies	50	50		50
Total-ethics commission	850	850	156	694

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**TOWN OF WATERFORD, CONNECTICUT
GENERAL FUND SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2022**

	Budgeted Amounts		Actual Budgetary Basis	Variance (Over) Under
	Original	Final		
General Government (Continued):				
Human Resources:				
Personnel costs	\$ 200,430	\$ 159,794	\$ 159,645	\$ 149
Services	64,384	131,187	128,080	3,107
Materials and supplies	850	850	128	722
Total human resources	265,664	291,831	287,853	3,978
Information Technology:				
Personnel costs	7,536	195,096	193,838	1,258
Services	787,846	727,570	717,281	10,289
Equipment	51,260	56,723	23,951	32,772
Total information technology	846,642	979,389	935,070	44,319
Total general government	14,915,316	14,896,460	14,521,959	374,501
Public Safety:				
Emergency Management:				
Personnel costs	948,021	936,243	912,611	23,632
Services	109,332	109,332	51,066	58,266
Materials and supplies	3,310	3,310	904	2,406
Equipment	2,002	2,002	1,739	263
Total emergency management	1,062,665	1,050,887	966,320	84,567
Fire Services:				
Personnel costs	2,167,005	2,195,705	2,189,029	6,676
Services	838,539	840,133	811,259	28,874
Materials and supplies	242,490	239,890	214,018	25,872
Equipment	78,000	45,400	26,876	18,524
Total fire services	3,326,034	3,321,128	3,241,182	79,946
Police Department:				
Personnel costs	5,923,065	5,797,420	5,635,065	162,355
Services	266,608	266,608	251,499	15,109
Materials and supplies	162,305	161,852	156,886	4,966
Equipment	9,710	10,163	10,162	1
Total police department	6,361,688	6,236,043	6,053,612	182,431
Total public safety	10,750,387	10,608,058	10,261,114	346,944
Building Maintenance:				
Personnel costs	82,433	78,433	77,565	868
Services	678,745	694,312	685,506	8,806
Materials and supplies	8,000	8,000	7,753	247
Capital Improvements	9,692	11,192	11,175	17
Total building maintenance	778,870	791,937	781,999	9,938
Public Works:				
Personnel costs	2,493,115	2,493,683	2,445,126	48,557
Services	1,185,060	1,159,241	1,127,716	31,525
Materials and supplies	637,625	601,810	550,749	51,061
Equipment	73,156	73,156	72,767	389
Capital improvements	320,698	320,698	309,318	11,380
Total public works	4,709,654	4,648,588	4,505,676	142,912
Total public works	5,488,524	5,440,525	5,287,675	152,850
Social Services:				
Youth Service Bureau:				
Personnel costs	202,624	287,717	287,715	2
Services	30,010	36,538	35,853	685
Total social services	232,634	324,255	323,568	687
Conservation of Health:				
Services	142,282	142,282	142,282	-
Waterford Public Health Nursing Service:				
Contracts out to agencies	27,820	27,820	18,225	9,595

(Continued on next page)

**TOWN OF WATERFORD, CONNECTICUT
GENERAL FUND SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2022**

	Budgeted Amounts		Actual Budgetary Basis	Variance (Over) Under
	Original	Final		
Social Services (Continued):				
Senior Citizen Commission:				
Personnel costs	\$ 411,369	\$ 428,756	\$ 404,707	\$ 24,049
Services	66,400	66,400	58,111	8,289
Materials and supplies	12,703	12,703	6,513	6,190
Equipment	1,017	1,017	377	640
Total senior citizen commission	<u>491,489</u>	<u>508,876</u>	<u>469,708</u>	<u>39,168</u>
Total social services	<u>894,225</u>	<u>1,003,233</u>	<u>953,783</u>	<u>49,450</u>
Library:				
Personnel costs	943,960	941,960	917,118	24,842
Services	1,715	3,715	3,206	509
Materials and supplies	8,800	8,800	6,904	1,896
Equipment	45,000	45,000	44,999	1
Total library	<u>999,475</u>	<u>999,475</u>	<u>972,227</u>	<u>27,248</u>
Recreation and Parks:				
Personnel costs	1,138,012	1,191,322	1,190,603	719
Services	240,130	269,693	236,468	33,225
Materials and supplies	65,442	82,745	82,678	67
Equipment	1,825	1,825		1,825
Total recreation and parks	<u>1,445,409</u>	<u>1,545,585</u>	<u>1,509,749</u>	<u>35,836</u>
Debt Service:				
Principal	5,840,000	5,840,000	5,840,000	-
Interest	2,094,633	2,094,633	2,094,633	-
Total debt service	<u>7,934,633</u>	<u>7,934,633</u>	<u>7,934,633</u>	<u>-</u>
Board of Education	<u>50,645,471</u>	<u>50,645,471</u>	<u>50,598,702</u>	<u>46,769</u>
Total expenditures	93,073,440	93,073,440	92,039,842	1,033,598
Other Financing Uses:				
Transfers out	<u>3,932,104</u>	<u>5,732,104</u>	<u>5,732,104</u>	<u>-</u>
Total Expenditures and Other Financing Uses	<u>\$ 97,005,544</u>	<u>\$ 98,805,544</u>	97,771,946	<u>\$ 1,033,598</u>

Budgetary expenditures are different than GAAP expenditures because:

State of Connecticut State Teachers' Retirement System on-behalf pension contributions for Town teachers is not budgeted.	6,997,165
State of Connecticut State Teachers' Retirement System on-behalf OPEB contributions for Town teachers is not budgeted.	164,657
Encumbrances for purchases and commitments ordered but not received are reported in the year the order is placed for budgetary purposes, but in the year the order is received for financial reporting purposes.	287,529
Excess cost - student based grant	617,755
Implementation of GASB 87 not budgeted	280,635
GASB 54 Activity of Certain Special Revenue Funds now consolidated into the General Fund	<u>95,341</u>
Transfers to Certain Special Revenue Funds consolidated with the General Fund are eliminated for GAAP reporting purposes upon consolidation.	

Total Expenditures and Other Financing Sources as Reported in the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds \$ 106,215,028

TOWN OF WATERFORD, CONNECTICUT
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
PENSION TRUST FUND
LAST TEN FISCAL YEARS*

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Total pension liability:										
Interest	\$ 55,573	\$ 57,640	\$ 59,937	\$ 63,102	\$ 61,919	\$ 65,103	\$ 82,588	\$ 87,820	\$ 93,351	\$ 98,557
Differences between expected and actual experience	(116,458)		6,607		(23,064)		(63,403)			
Changes of assumptions	(38,223)				101,230		65,285			
Benefit payments	(86,141)	(95,139)	(111,229)	(116,167)	(126,029)	(139,838)	(151,557)	(168,133)	(171,078)	(169,686)
Net change in total pension liability	(185,249)	(37,499)	(44,685)	(53,065)	14,056	(73,735)	(87,087)	(80,313)	(77,727)	(71,129)
Total pension liability - beginning	931,582	969,081	1,013,766	1,066,831	1,052,775	1,126,510	1,213,597	1,293,910	1,371,637	1,442,765
Total pension liability - ending	746,333	931,582	969,081	1,013,766	1,066,831	1,052,775	1,126,510	1,213,597	1,293,910	1,371,637
Plan fiduciary net position:										
Contributions - employer	83,000	82,000	89,953	82,000	81,493	84,000	83,367	83,367	78,744	78,744
Net investment income	(107,502)	117,497	32,400	29,150	28,406	54,202	11,137	19,200	84,249	55,520
Benefit payments	(86,141)	(95,139)	(111,229)	(116,167)	(126,029)	(139,838)	(151,557)	(168,133)	(171,078)	(169,686)
Administrative expense	(5,571)	(5,755)	(5,958)	(3,271)	(4,821)	(9,314)	(6,948)	(6,511)	(6,522)	(5,693)
Net change in plan fiduciary net position	(116,214)	98,603	5,166	(9,288)	(20,951)	(10,950)	(64,001)	(74,077)	(14,607)	(41,115)
Plan fiduciary net position - beginning	639,050	540,447	535,281	543,569	564,520	575,470	639,471	713,548	728,155	769,270
Plan fiduciary net position - ending	522,836	639,050	540,447	535,281	543,569	564,520	575,470	639,471	713,548	728,155
Net Pension Liability - Ending	\$ 223,497	\$ 292,532	\$ 428,634	\$ 478,485	\$ 523,262	\$ 488,255	\$ 551,040	\$ 574,126	\$ 580,362	\$ 643,482
Plan fiduciary net position as a percentage of the total pension liability	70.05%	68.60%	55.77%	52.80%	50.95%	53.62%	51.08%	52.69%	55.15%	53.09%
Covered payroll	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Net pension liability as a percentage of covered payroll	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Notes to Schedule

N/A - Not applicable. Plan members are retired.

**TOWN OF WATERFORD, CONNECTICUT
SCHEDULE OF EMPLOYER CONTRIBUTIONS
PENSION TRUST FUND
LAST TEN FISCAL YEARS**

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Actuarially determined contribution	\$ 59,870	\$ 59,870	\$ 81,131	\$ 81,131	\$ 81,493	\$ 81,493	\$ 83,367	\$ 83,367	\$ 78,744	\$ 78,744
Contributions in relation to the actuarially determined contribution	83,000	82,000	89,953	82,000	81,493	84,000	83,367	83,367	78,744	78,744
Contribution Deficiency (Excess)	\$ (23,130)	\$ (22,130)	\$ (8,822)	\$ (869)	\$ -	\$ (2,507)	\$ -	\$ -	\$ -	\$ -
Covered payroll	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Contributions as a percentage of covered payroll	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Notes to Schedule

Valuation date: July 1, 2021
Measurement date: June 30, 2022
Actuarially determined contribution rates are calculated as of June 30, two years prior to the end of the fiscal year in which contributions are reported.

Methods and assumptions used to determine contribution rates:

Actuarial cost method: Entry age normal
Amortization method: Level percentage of salary, closed
Remaining amortization period: As of the July 1, 2021 valuation 9 years remain.
Asset valuation method: The actuarial value of assets used in the development of plan contributions phases in the recognition of differences between the market value and expected actuarial value by recognizing 20% of the difference each year.
Inflation: 2.40% (Prior 2.60%)
Cost of living increases: 2.40% (Prior 2.60%)
Investment rate of return: 6.25%, net of pension plan investment expense, including inflation
Mortality: Pub-2010 Public Retirement Plans Amount - Weighted Mortality Tables (with separate tables for General Employees, Public Safety and Teachers), projected to the valuation date with Scale MP-2021 (Prior MP-2019)

N/A - Not applicable. Plan members are retired.

**TOWN OF WATERFORD, CONNECTICUT
SCHEDULE OF INVESTMENT RETURNS
PENSION TRUST FUND
LAST NINE FISCAL YEARS***

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Annual money-weighted rate of return, net of investment expense	-15.96%	20.68%	5.97%	5.55%	5.12%	9.89%	1.75%	2.57%	11.89%

*Note - This schedule is intended to show information for ten years. Additional information will be added as it becomes available.

**TOWN OF WATERFORD, CONNECTICUT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
LAST EIGHT FISCAL YEARS***

	2022	2021	2020	2019	2018	2017	2016	2015
Town's proportion of the net pension liability	2.84%	3.01%	3.02%	3.07%	5.54%	6.09%	4.88%	5.21%
Town's proportionate share of the net pension liability \$	20,172,566	\$ 33,488,078	\$ 31,145,927	\$ 29,401,392	\$ 13,738,876	\$ 16,236,237	\$ 12,496,017	\$ 12,413,899
Town's covered payroll \$	22,102,038	\$ 21,046,486	\$ 21,046,486	\$ 21,269,052	\$ 20,394,151	\$ 18,584,885	\$ 17,944,522	\$ 17,944,522
Town's proportionate share of the net pension liability as a percentage of its covered payroll	91.27%	159.11%	147.99%	138.24%	67.37%	87.36%	69.64%	69.18%
Plan fiduciary net position as a percentage of the total pension liability	82.59%	71.16%	72.69%	73.60%	91.68%	88.29%	92.72%	90.48%

***Notes:**

- This schedule is intended to show information for ten years. Additional years' information will be displayed as it becomes available.
- The measurement date is one year earlier than the employer's reporting date.

**TOWN OF WATERFORD, CONNECTICUT
SCHEDULE OF EMPLOYER CONTRIBUTIONS
MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
LAST TEN FISCAL YEARS**

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Actuarially determined contribution	\$ 4,047,147	\$ 3,690,224	\$ 3,273,290	\$ 2,819,839	\$ 2,694,077	\$ 2,603,848	\$ 2,423,860	\$ 2,515,782	\$ 2,425,327	\$ 2,358,637
Contributions in relation to the actuarially determined contribution	<u>4,047,147</u>	<u>3,690,224</u>	<u>3,273,290</u>	<u>2,819,839</u>	<u>2,694,077</u>	<u>2,603,848</u>	<u>2,423,860</u>	<u>2,515,782</u>	<u>2,425,327</u>	<u>2,358,637</u>
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered payroll	\$ 22,290,531	\$ 22,102,038	\$ 21,046,486	\$ 21,269,052	\$ 20,394,151	\$ 18,584,885	\$ 17,944,522	\$ 17,944,522	\$ 18,274,228	\$ 18,065,219
Contributions as a percentage of covered payroll	18.16%	16.70%	15.55%	13.26%	13.21%	14.01%	13.51%	14.02%	13.27%	13.06%

Notes to Schedule

Valuation date: June 30, 2021

Measurement date: June 30, 2021

Actuarially determined contribution rates are calculated as of June 30, each biennium for the fiscal years ending two and three years after the valuation date.

Methods and assumptions used to determine contribution rates:

Actuarial cost method Entry Age Normal
Amortization method Level dollar, closed
Single equivalent amortization period 20 years
Asset valuation method 5-years smoothed market
Inflation 2.50%
Salary increases 3.50% - 10.00%, including inflation
Investment rate of return 7.00%, net of investment-related expense
Change in assumptions:

In 2019, the latest experience study for the System updated most of the actuarial assumptions utilized in the June 30, 2020 valuation to include: rates of inflation, real investment return mortality, withdrawal, disability, retirement and salary increase were adjusted to more closely reflect actual and anticipated experience. These assumptions were recommended as part of the Experience Study for the System for the five-year period ended June 30, 2017.

**TOWN OF WATERFORD, CONNECTICUT
SCHEDULE OF THE TOWN'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
TEACHERS RETIREMENT SYSTEM
LAST EIGHT FISCAL YEARS***

	2022	2021	2020	2019	2018	2017	2016	2015
Town's proportion of the net pension liability	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Town's proportionate share of the net pension liability	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State's proportionate share of the net pension liability associated with the Town	<u>83,564,236</u>	<u>105,509,269</u>	<u>97,008,042</u>	<u>74,798,836</u>	<u>75,284,376</u>	<u>79,425,593</u>	<u>60,790,928</u>	<u>56,189,042</u>
Total	<u>\$ 83,564,236</u>	<u>\$ 105,509,269</u>	<u>\$ 97,008,042</u>	<u>\$ 74,798,836</u>	<u>\$ 75,284,376</u>	<u>\$ 79,425,593</u>	<u>\$ 60,790,928</u>	<u>\$ 56,189,042</u>
Town's covered payroll	\$ 24,383,687	\$ 23,898,019	\$ 23,917,559	\$ 23,425,482	\$ 23,142,985	\$ 21,020,000	\$ 20,407,000	\$ 21,623,000
Town's proportionate share of the net pension liability as a percentage of its covered payroll	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Plan fiduciary net position as a percentage of the total pension liability	60.77%	49.24%	52.00%	57.69%	55.93%	52.26%	59.50%	61.56%

Notes to Schedule

Changes in benefit terms	None
Changes of assumptions	None
Actuarial cost method	Entry age
Amortization method	Level percent of pay, closed, grading to a level dollar amortization method for the June 30, 2024 valuation
Single equivalent amortization period	30 years
Asset valuation method	4-year smoothed market
Inflation	2.50%
Salary increase	3.25%-6.50%, including inflation
Investment rate of return	6.90%, net of investment-related expense

Notes:

- This schedule is intended to show information for ten years. Additional years' information will be displayed as it becomes available.
- The measurement date is one year earlier than the employer's reporting date.

TOWN OF WATERFORD, CONNECTICUT
SCHEDULE OF CHANGES IN NET OPEB LIABILITY AND RELATED RATIOS
OPEB TRUST FUND
LAST SIX FISCAL YEARS*

	2022	2021	2020	2019	2018	2017
Total OPEB liability:						
Service cost	\$ 295,833	\$ 276,630	\$ 265,479	\$ 281,505	\$ 264,365	\$ 257,290
Interest	1,661,479	1,586,755	1,579,705	1,700,177	1,672,521	1,622,163
Differences between expected and actual experience	(668,560)	818,687	(1,146,862)	(1,149,976)	(829,167)	(76,479)
Changes of assumptions		18,578		(917,752)		
Benefit payments, including refunds of member contributions	(996,497)	(345,778)	(855,957)	(712,252)	(746,707)	(1,497,102)
Net change in total OPEB liability	292,255	2,354,872	(157,635)	(798,298)	361,012	305,872
Total OPEB liability - beginning	25,755,778	23,400,906	23,558,541	24,356,839	23,995,827	23,689,955
Total OPEB liability - ending	26,048,033	25,755,778	23,400,906	23,558,541	24,356,839	23,995,827
Plan fiduciary net position:						
Contributions - employer	1,746,497	1,445,778	1,614,570	1,871,345	1,906,707	3,811,946
Net investment income	(1,340,230)	1,860,477	300,988	268,186	133,054	40,292
Benefit payments, including refunds of member contributions	(996,497)	(345,778)	(855,957)	(712,252)	(746,707)	(1,497,102)
Administrative expense	(19,670)	(7,791)	(7,242)	(6,729)	(11,768)	
Net change in plan fiduciary net position	(609,900)	2,952,686	1,052,359	1,420,550	1,281,286	2,355,136
Plan fiduciary net position - beginning	9,062,017	6,109,331	5,056,972	3,636,422	2,355,136	
Plan fiduciary net position - ending	8,452,117	9,062,017	6,109,331	5,056,972	3,636,422	2,355,136
Net OPEB Liability - Ending	\$ 17,595,916	\$ 16,693,761	\$ 17,291,575	\$ 18,501,569	\$ 20,720,417	\$ 21,640,691
Plan fiduciary net position as a percentage of the total OPEB liability	32.45%	35.18%	26.11%	21.47%	14.93%	9.81%
Covered payroll	\$ 32,626,883	\$ 31,862,190	\$ 31,077,578	\$ 30,290,037	\$ 30,429,413	\$ 29,615,001
Net OPEB liability as a percentage of covered payroll	53.93%	52.39%	55.64%	61.08%	68.09%	73.07%

*Note - This schedule is intended to show information for ten years. Additional information will be added as it becomes available.

**TOWN OF WATERFORD, CONNECTICUT
SCHEDULE OF EMPLOYER CONTRIBUTIONS
OPEB TRUST FUND
LAST TEN FISCAL YEARS**

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Actuarially determined contribution	\$ 2,217,688	\$ 2,139,712	\$ 2,127,089	\$ 2,482,200	\$ 2,474,700	\$ 2,607,000	\$ 2,755,300	\$ 2,720,300	\$ 2,747,000	\$ 2,718,100
Contributions in relation to the actuarially determined contribution	<u>1,677,660</u>	<u>1,388,794</u>	<u>1,556,483</u>	<u>1,802,704</u>	<u>1,829,904</u>	<u>3,698,337</u>	<u>798,000</u>	<u>584,100</u>	<u>608,000</u>	<u>1,266,500</u>
Contribution Deficiency (Excess)	<u>\$ 540,028</u>	<u>\$ 750,918</u>	<u>\$ 570,606</u>	<u>\$ 679,496</u>	<u>\$ 644,796</u>	<u>\$ (1,091,337)</u>	<u>\$ 1,957,300</u>	<u>\$ 2,136,200</u>	<u>\$ 2,139,000</u>	<u>\$ 1,451,600</u>
Covered payroll	\$ 32,626,883	\$ 31,862,190	\$ 31,077,578	\$ 30,290,037	\$ 30,429,413	\$ 29,615,001	\$ 29,073,500	\$ 29,073,500	\$ 31,032,400	\$ 31,032,400
Contributions as a percentage of covered payroll	5.14%	4.36%	5.01%	5.95%	6.01%	12.49%	2.74%	2.01%	1.96%	4.08%

Notes to Schedule

Valuation date: July 1, 2020

Measurement date: June 30, 2022

Actuarially determined contribution rates are calculated as of June 30, two years prior to the end of the fiscal year in which contributions are reported.

Methods and assumptions used to determine contribution rates:

Actuarial cost method Entry age normal

Amortization method Level percentage of salary

Amortization period Amortized over 30 years on a closed basis. The amortization began on July 1, 2006, and, as of the July 1, 2020 valuation, 16 years remain.

Asset valuation method Market value

Inflation 2.40%

Healthcare cost trend rates 6.50% decreasing to 4.60%

Inflation 2.40%

Investment rate of return 6.50%

Retirement age Medical and dental benefits pre-65

Medical benefits post-65

Mortality Pub - 2010 Public Retirement Plans Mortality Tables (with separate tables for General employees, Public Safety employees and Teacher) and for nonannuitants and annuitants, projected to the valuation date with Scale MP-2020.

TOWN OF WATERFORD, CONNECTICUT
 SCHEDULE OF INVESTMENT RETURNS
 OPEB TRUST FUND
 LAST SIX FISCAL YEARS*

	2022	2021	2020	2019	2018	2017
Annual money-weighted rate of return, net of investment expense	-13.74%	26.18%	5.44%	6.44%	4.13%	2.09%

*Note - This schedule is intended to show information for ten years. Additional information will be added as it becomes available.

TOWN OF WATERFORD, CONNECTICUT
SCHEDULE OF THE TOWN'S PROPORTIONATE SHARE OF THE NET OPEB LIABILITY
TEACHERS RETIREMENT SYSTEM
LAST FIVE FISCAL YEARS*

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Town's proportion of the net OPEB liability	0.00%	0.00%	0.00%	0.00%	0.00%
Town's proportionate share of the net OPEB liability	\$ -	\$ -	\$ -	\$ -	\$ -
State's proportionate share of the net OPEB liability associated with the Town	<u>9,104,170</u>	<u>15,736,711</u>	<u>15,128,952</u>	<u>14,952,787</u>	<u>19,377,337</u>
Total	<u>\$ 9,104,170</u>	<u>\$ 15,736,711</u>	<u>\$ 15,128,952</u>	<u>\$ 14,952,787</u>	<u>\$ 19,377,337</u>
Town's covered payroll	\$ 24,383,687	\$ 23,898,019	\$ 23,917,559	\$ 23,425,482	\$ 23,142,985
Town's proportionate share of the net OPEB liability as a percentage of its covered payroll	0.00%	0.00%	0.00%	0.00%	0.00%
Plan fiduciary net position as a percentage of the total OPEB liability	6.11%	2.50%	2.08%	1.49%	1.79%

Notes to Schedule

Changes in benefit terms	None
Changes of assumptions	Based on the procedure described in GASB 75, the discount rate used to measure plan obligations for financial accounting purposes as of June 30, 2021 was updated to equal the Municipal Bond Index Rate as of June 30, 2021; Expected annual per capita claims costs were updated to better reflect anticipated medical and prescription drug claim experience based on scheduled premium increases through calendar year 2024

Actuarial cost method	Entry age
Amortization method	Level percent of payroll over an open period
Remaining amortization period	30 years
Asset valuation method	Market value of assets
Investment rate of return	3.00%, net of investment-related expense including price inflation
Price inflation	2.75%

Notes:

- This schedule is intended to show information for ten years. Additional years' information will be displayed as it becomes available.
- The measurement date is one year earlier than the employer's reporting date.

Combining and Individual Fund Statements and Schedules

General Fund

GENERAL FUND

The General Fund is the principal fund of the Town and is used to account for all activities of the Town, except those required to be accounted for in another fund. The General Fund accounts for the normal recurring activities of the Town (i.e., general government, public safety, public works, health, social services, recreation, education, etc.). These activities are funded principally by property taxes, user fees and grants from other governmental units.

TOWN OF WATERFORD, CONNECTICUT
SCHEDULE OF EXPENDITURES AND ENCUMBRANCES COMPARED WITH APPROPRIATIONS
GENERAL FUND - BOARD OF EDUCATION
FOR THE YEAR ENDED JUNE 30, 2022

	<u>Final</u> <u>Appropriation</u>	<u>Expenditures</u> <u>and</u> <u>Encumbrances</u>	<u>Unexpended</u> <u>Balance</u>
Salaries - certified	\$ 23,658,040	\$ 23,633,149	\$ 24,891
Salaries - support	6,353,155	5,685,947	667,208
Salaries - other	31,974	44,627	(12,653)
Temporary pay - certified	1,086,603	1,120,806	(34,203)
Temporary pay - support	175,700	227,743	(52,043)
Overtime - support	132,575	138,552	(5,977)
Health and dental insurance	6,357,455	6,335,407	22,048
Life and major medical insurance	77,736	73,371	4,365
Long term disability	3,137	3,264	(127)
Social security contribution	986,104	916,824	69,280
Reimbursements	101,400	103,600	(2,200)
Unemployment compensation	70,000	6,285	63,715
Workers' compensation	387,960	389,569	(1,609)
Sick pay	140,900	237,040	(96,140)
Retirement incentive	15,000	16,500	(1,500)
Instructional services	103,917	95,515	8,402
Staff and curriculum development	94,050	121,814	(27,764)
Other professional and technical services	1,395,987	1,540,711	(144,724)
Legal services	111,004	209,664	(98,660)
Public utilities	86,953	80,970	5,983
Maintenance and repairs	418,732	328,116	90,616
Rentals	23,570	26,081	(2,511)
Pupil transportation	2,371,282	2,662,300	(291,018)
Insurance - property	109,241	90,073	19,168
Insurance - liability	110,846	134,251	(23,405)
Other insurance	24,880	22,068	2,812
Communications	73,289	78,000	(4,711)
Postage	19,244	14,740	4,504
Advertising	3,000	1,957	1,043
Tuition	2,493,897	2,801,806	(307,909)
Travel and conference	160,585	141,582	19,003
Other purchased services	196,314	150,153	46,161
Instructional supplies	405,192	323,216	81,976
Software	499,089	497,543	1,546
Maintenance and custodial	275,600	327,696	(52,096)
Heat and energy	1,296,454	1,400,366	(103,912)
Transportation supplies	117,231	114,074	3,157
Textbooks	172,300	102,465	69,835
Library and professional books	40,549	31,249	9,300
Other supplies	177,530	163,560	13,970
Equipment	257,458	173,092	84,366
Membership dues and fees	29,538	32,956	(3,418)
Total	\$ 50,645,471	\$ 50,598,702	\$ 46,769

TOWN OF WATERFORD, CONNECTICUT
REPORT OF TAX COLLECTOR
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2022

Grand List	Uncollected Taxes July 1, 2021	Current Levy	Lawful Corrections		Transfers To Suspense	Adjusted Taxes Collectible	Collections				Uncollected Taxes June 30, 2022
			Additions	Deductions			Taxes	Interest	Lien Fees	Total	
2020	\$	\$ 94,176,095	\$	\$ 187,655	\$ 17,396	\$ 93,971,044	\$ 93,608,041	\$ 112,214	\$ 576	\$ 93,720,831	\$ 363,003
2019	423,052			61,169	31,563	330,320	174,649	45,674	1,536	221,859	155,671
2018	207,625			70,397	39,356	97,872	(2,226)	22,538	456	20,768	100,098
2017	98,871			19,416	6,044	73,411	635	16,321	216	17,172	72,776
2016	76,507					76,507	9,756	8,032	168	17,956	66,751
2015	61,368					61,368	7,889	7,811	72	15,772	53,479
2014	43,929					43,929	4,967	6,628	48	11,643	38,962
2013	40,739					40,739	5,959	8,887	24	14,870	34,780
2012	32,137					32,137	2,856	3,204		6,060	29,281
2011	29,047					29,047		537		537	29,047
2010	24,638					24,638		384		384	24,638
2009	15,799					15,799		1,748		1,748	15,799
2008	4,528					4,528		958		958	4,528
2007	3,059					3,059				-	3,059
2006						-		918		918	-
Total	\$ 1,061,299	\$ 94,176,095	\$ -	\$ 338,637	\$ 94,359	\$ 94,804,398	93,812,526	235,854	3,096	94,051,476	\$ 991,872
Suspense collections							13,916			13,916	
Total collections							\$ 93,826,442	\$ 235,854	\$ 3,096	94,065,392	
Property taxes receivable - considered available:											
June 30, 2021										(159,726)	
June 30, 2022										31,549	
										\$ 93,937,215	

TOWN OF WATERFORD, CONNECTICUT
 SCHEDULE OF WATER MAIN ASSESSMENTS RECEIVABLE
 GENERAL FUND
 FOR THE YEAR ENDED JUNE 30, 2022

Contract Number	Principal Uncollected July 1, 2021	Interest and Liens Uncollected July 1, 2021	New Contracts	Interest and Liens Billed	Lawful Corrections				Collections				Principal Balance Uncollected June 30, 2022	Interest and Liens Uncollected June 30, 2022	Balance Uncollected June 30, 2022
					Principal Additions	Principal Deductions	Interest and Lien Additions	Interest and Lien Deductions	Assessments	Interest and Lien Fees	Transferred to Town Clerk	Total			
75	\$ -	\$ 272	\$ -	\$ 6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 278	\$ -	\$ 278	\$ -	\$ -	\$ -
76	2,494	2,348	-	340	-	-	-	-	2,494	2,688	-	5,182	-	-	-
Total	\$ 2,494	\$ 2,620	\$ -	\$ 346	\$ -	\$ -	\$ -	\$ -	\$ 2,494	\$ 2,966	\$ -	5,460	\$ -	\$ -	\$ -
Water main assessment receivable - considered available:															
June 30, 2021															
June 30, 2022															

EXHIBIT A-4

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Nonmajor Governmental Funds

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are restricted or committed to expenditures for specific purposes other than debt service or capital projects. The nature and purpose of each Special Revenue Fund is as follows:

Fund	Funding Source	Function
Special Education Grants	State and federal grants	School related programs
School Cafeteria	Sale of food and grants	School lunch program
School Activity	Charges for services	Student activities
Drug Enforcement	Federal and state forfeited property	Drug enforcement and education
Youth Services	Donations and admission fees	Youth programs
Water	Rentals from cell phone companies for antennas on water towers	Maintenance of water infrastructure
Contributed Gifts	Donations	Expenditures of donations according to the purpose of the various gifts
Senior Citizens	Donations and program fees	Services and programs for senior citizens
Youth Services Local Prevention Council Grant	Local prevention council grant	Youth services alcohol and drug abuse prevention program
Small Harbor Improvement Projects (SHIP) Grant	Connecticut Port Authority grant in aid	Mago Point Planning Study-Design
Youth Services Mini Grant	State grant passed through NECASA	Community Coalition to address the Opioid Crisis
Certified Local Government Historic Preservation Enhancement Grant	State of Connecticut Department of Economic and Community Development	National register nomination for Oil Mill District
JAG Grant	Federal Justice Assistance funds passed through the Criminal Justice Planning Division of the State of CT OPM	Purchase of police department interview room equipment
Dock Removal Grant	Grant from private organization	Removal of derelict dock structures in the Thames River at 74 Scotch Cap Road
Nuclear Safety Emergency Preparedness Grant	State grant	Nuclear Safety Preparedness Program
Drug Recognition Expert (DRE) Support Grant	Federal Police Traffic Services funds passed through the State of Connecticut DOT	Coordination of DRE training activities
Community Foundation Grant	Community Foundation Grant	Funding for establishing a Council for Diversity, Equity and Inclusion (DEI)
Comprehensive DUI Enforcement Program Grant	Federal Highway Safety funds passed through the State of CT Department of Transportation	Regional check points to enforce driving under the influence laws
EFSP (Emergency Food and Shelter Program) Grants	Phase 39 and ARPA-R funds passed through the United Way of Southeastern Connecticut	Resources to aid in providing emergency assistance for food and shelter

Historic Properties	Donations	Donations to the Historic Properties Commission
Jordan Mill Pond Fishway	Grant from nonprofit organization	Construct a fishway to promote spawning
Harbor Management	Docking and mooring fees	Harbor management
Youth Services Enhancement Grant	State grant	To promote youth developmental activities
Small Cities Grant II	State Community Development Block Grant (CDBG) funds and loan payments	Waterford Housing Rehabilitation Program
Historic Documents Preservation Grant	Connecticut State Library Targeted Grant	Preservation of historic documents
Reeve Foundation Grant	Christopher Reeve Foundation grant	Purchase of recreational equipment to make Waterford Beach accessible to individuals in wheelchairs
Senior Services Title IIIB Open Doors Grant	Federal funding under Title III and matching contributions	Senior Services open doors program for local senior citizens
Senior Services Wal Mart Grant	Grant from Wal Mart	Senior services program to conduct in-home fall assessment risks for local seniors.
Distracted Driving HVE Grant	Department of Transportation Federal Highway Safety Grant	Department of Transportation Federal Highway Safety Grant
Student Athletics Fund	Gate receipts	Site workers, ticket takers and tournament fees

Capital Project Funds

The Capital Projects Funds are used to account for and report financial resources that are restricted, committed or assigned to expenditure for capital outlay.

Fund	Funding Source	Function
Fleet Management	Sales and rental of vehicles and equipment as well as annual transfer from the Capital Improvement Fund	Program for funding the replacement of equipment and vehicles over ten thousand dollars
Sewer Maintenance and Development	Sewer connection fees	Maintenance of existing sewer system assets
Early Childhood Learning Center	State grants	Construction of a District Magnet School

Permanent Funds

Permanent Funds are used to account for and report resources that are restricted to the extent that only earnings, not principal, may be used for purposes that support the reporting governments programs.

Fund	Funding Source	Function
Hammond Memorial Trust	Payments from trust and investment earnings	Maintenance of cemetery

TOWN OF WATERFORD, CONNECTICUT
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2022

EXHIBIT B-1

	Special Revenue Funds									
	Special Education Grants	School Cafeteria	School Activity	Drug Enforcement Grant	Youth Services	Water	Contributed Gifts	Senior Services	Youth Services Local Prevention Council Grant	Small Harbor Improvement Projects Grant
ASSETS										
Cash and cash equivalents	\$ 17,056	\$ 261,123	\$ 243,549	\$	\$	\$	\$	\$	\$	\$
Investments		22,754	24,913							
Receivables, net	22,559	282,371			210	187,201				
Interfund receivables	142,635			15,533	235,639	652,363	91,782	28,430	3,806	35,000
Supplies		6,322								
Total Assets	\$ 182,250	\$ 572,570	\$ 268,462	\$ 15,533	\$ 235,849	\$ 839,564	\$ 91,782	\$ 28,430	\$ 3,806	\$ 35,000
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES										
Liabilities:										
Accounts and other payable	\$ 3,284	\$	\$	\$	10,899	\$	543	743	2,196	\$
Accrued liabilities	58,485				37,393	1,425				
Interfund payables		10,748								
Unearned revenue	114,966				141,904			8,887		35,000
Total liabilities	176,735	10,748	-	-	190,196	1,425	543	9,630	2,196	35,000
Deferred Inflows of Resources:										
Related to leases						185,847				
Unavailable revenue - grants receivable					210					
Total deferred inflows of resources	-	-	-	-	210	185,847	-	-	-	-
Fund Balances:										
Nonspendable		6,322								
Restricted	5,515	555,500		15,533	45,443		91,239	18,800	1,610	
Committed			268,462			652,292				
Total fund balances	5,515	561,822	268,462	15,533	45,443	652,292	91,239	18,800	1,610	-
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 182,250	\$ 572,570	\$ 268,462	\$ 15,533	\$ 235,849	\$ 839,564	\$ 91,782	\$ 28,430	\$ 3,806	\$ 35,000

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TOWN OF WATERFORD, CONNECTICUT
COMBINING BALANCE SHEET (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2022

EXHIBIT B-1

	Special Revenue Funds					
	Youth Services Mini Grant	Historic Preservation Enhancement Grant	2019 JAG Local VCP Grant	Dock Removal Grant	Nuclear Safety Emergency Preparedness	DRE Support Grant
ASSETS						
Cash and cash equivalents	\$	\$	\$	\$	\$	\$
Investments						
Receivables, net						4,360
Interfund receivables	3,667		10,000	40,376		
Supplies						
Total Assets	<u>\$ 3,667</u>	<u>\$ -</u>	<u>\$ 10,000</u>	<u>\$ 40,376</u>	<u>\$ -</u>	<u>\$ 4,360</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
Liabilities:						
Accounts and other payable	\$	\$	\$	\$	\$	\$
Accrued liabilities						
Interfund payables						4,360
Unearned revenue			10,000	40,376		
Total liabilities	<u>-</u>	<u>-</u>	<u>10,000</u>	<u>40,376</u>	<u>-</u>	<u>4,360</u>
Deferred Inflows of Resources:						
Related to leases						
Unavailable revenue - grants receivable						
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:						
Nonspendable						
Restricted	3,667					
Committed						
Total fund balances	<u>3,667</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 3,667</u>	<u>\$ -</u>	<u>\$ 10,000</u>	<u>\$ 40,376</u>	<u>\$ -</u>	<u>\$ 4,360</u>

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TOWN OF WATERFORD, CONNECTICUT
COMBINING BALANCE SHEET (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2022

EXHIBIT B-1

	Special Revenue Funds						
	Community Foundation Grant	Comprehensive DUI Enforcement Program	EFSP Grant	Historic Properties	Jordan Mill Pond Fishway	Harbor Management	Youth Services Enhancement Grant
ASSETS							
Cash and cash equivalents	\$	\$	\$	\$	\$	\$	\$
Investments							
Receivables, net		3,613					
Interfund receivables	2,200		2,500	12,702	777	35,782	14
Supplies							
Total Assets	<u>\$ 2,200</u>	<u>\$ 3,613</u>	<u>\$ 2,500</u>	<u>\$ 12,702</u>	<u>\$ 777</u>	<u>\$ 35,782</u>	<u>\$ 14</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES							
Liabilities:							
Accounts and other payable	\$	\$	\$	\$	\$	145	\$ 14
Accrued liabilities						318	
Interfund payables		3,613					
Unearned revenue			2,500				
Total liabilities	<u>-</u>	<u>3,613</u>	<u>2,500</u>	<u>-</u>	<u>-</u>	<u>463</u>	<u>14</u>
Deferred Inflows of Resources:							
Related to leases							
Unavailable revenue - grants receivable							
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:							
Nonspendable							
Restricted	2,200			12,702	777	35,319	
Committed							
Total fund balances	<u>2,200</u>	<u>-</u>	<u>-</u>	<u>12,702</u>	<u>777</u>	<u>35,319</u>	<u>-</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 2,200</u>	<u>\$ 3,613</u>	<u>\$ 2,500</u>	<u>\$ 12,702</u>	<u>\$ 777</u>	<u>\$ 35,782</u>	<u>\$ 14</u>

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TOWN OF WATERFORD, CONNECTICUT
COMBINING BALANCE SHEET (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2022

EXHIBIT B-1

	Special Revenue Funds						
	Small Cities Grant II	Historic Documents Preservation Grant	Reeve Foundation Grant	Senior Services Title III B Open Doors Grants	Senior Services Wal Mart Grant	Distracted Driving HVE Grant	Student Athletics
ASSETS							
Cash and cash equivalents	\$ 138,187	\$	\$	\$	\$	\$	\$ 43,906
Investments							
Receivables, net	192		1,530		500		
Interfund receivables							
Supplies							
Total Assets	<u>\$ 138,379</u>	<u>\$ -</u>	<u>\$ 1,530</u>	<u>\$ -</u>	<u>\$ 500</u>	<u>\$ -</u>	<u>\$ 43,906</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES							
Liabilities:							
Accounts and other payable	\$	\$	\$	\$	\$	\$	\$
Accrued liabilities							
Interfund payables							
Unearned revenue							
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Deferred Inflows of Resources:							
Related to leases							
Unavailable revenue - grants receivable							
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:							
Nonspendable							
Restricted	138,379		1,530		500		43,906
Committed							
Total fund balances	<u>138,379</u>	<u>-</u>	<u>1,530</u>	<u>-</u>	<u>500</u>	<u>-</u>	<u>43,906</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 138,379</u>	<u>\$ -</u>	<u>\$ 1,530</u>	<u>\$ -</u>	<u>\$ 500</u>	<u>\$ -</u>	<u>\$ 43,906</u>

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TOWN OF WATERFORD, CONNECTICUT
COMBINING BALANCE SHEET (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2022

EXHIBIT B-1

	Capital Projects Funds			Permanent Fund	
	Fleet Management	Sewer Maintenance & Development	Early Childhood Learning Center	Hammond Memorial Trust	Total Nonmajor Governmental Funds
ASSETS					
Cash and cash equivalents	\$ 3,183,256	\$ 562,617	\$	\$ 53	\$ 4,449,747
Investments				120,511	168,178
Receivables, net	24,032				524,346
Interfund receivables			549,784		1,865,212
Supplies					6,322
Total Assets	<u>\$ 3,207,288</u>	<u>\$ 562,617</u>	<u>\$ 549,784</u>	<u>\$ 120,564</u>	<u>\$ 7,013,805</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
Liabilities:					
Accounts and other payable	\$ 35,230	\$	\$	\$	\$ 53,054
Accrued liabilities					97,621
Interfund payables	12,616				31,337
Unearned revenue					353,633
Total liabilities	<u>47,846</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>535,645</u>
Deferred Inflows of Resources:					
Related to leases					185,847
Unavailable revenue - grants receivable					210
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>186,057</u>
Fund Balances:					
Nonspendable				120,564	126,886
Restricted		562,617			1,491,331
Committed	3,159,442		549,784		4,673,886
Total fund balances	<u>3,159,442</u>	<u>562,617</u>	<u>549,784</u>	<u>120,564</u>	<u>6,292,103</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 3,207,288</u>	<u>\$ 562,617</u>	<u>\$ 549,784</u>	<u>\$ 120,564</u>	<u>\$ 7,013,805</u>

TOWN OF WATERFORD, CONNECTICUT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

EXHIBIT B-2

	Special Revenue Funds								
	Special Education Grants	School Cafeteria	School Activity	Drug Enforcement Grant	Youth Services	Water	Contributed Gifts	Senior Services	Youth Services Local Prevention Council Grant
Revenues:									
Intergovernmental	\$ 2,745,099	\$ 1,621,718	\$	\$ 2,416	\$ 27,474	\$	\$ 10,000	\$	\$ 7,103
Fines, penalties and charges for services		78,293	234,617		249,291	74,738		13,498	
Investment earnings (loss)		11	44						
Other	45				44,643		22,558	6,269	
Total revenues	<u>2,745,144</u>	<u>1,700,022</u>	<u>234,661</u>	<u>2,416</u>	<u>321,408</u>	<u>74,738</u>	<u>32,558</u>	<u>19,767</u>	<u>7,103</u>
Expenditures:									
Current:									
General government									
Public safety				4,216			14,040		
Public works						54,539			
Recreation							2,167		
Social services					312,081			68,467	7,103
Education	2,745,082	1,205,605	203,650						
Capital outlay									
Total expenditures	<u>2,745,082</u>	<u>1,205,605</u>	<u>203,650</u>	<u>4,216</u>	<u>312,081</u>	<u>54,539</u>	<u>16,207</u>	<u>68,467</u>	<u>7,103</u>
Excess (Deficiency) of Revenues over Expenditures	<u>62</u>	<u>494,417</u>	<u>31,011</u>	<u>(1,800)</u>	<u>9,327</u>	<u>20,199</u>	<u>16,351</u>	<u>(48,700)</u>	<u>-</u>
Other Financing Sources (Uses):									
Transfers in							4,311	3,995	
Transfers out								(4,311)	
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,311</u>	<u>(316)</u>	<u>-</u>
Net Change in Fund Balances	62	494,417	31,011	(1,800)	9,327	20,199	20,662	(49,016)	-
Fund Balances at Beginning of Year	5,453	67,405	237,451	17,333	36,116	632,093	70,577	67,816	1,610
Fund Balances at End of Year	<u>\$ 5,515</u>	<u>\$ 561,822</u>	<u>\$ 268,462</u>	<u>\$ 15,533</u>	<u>\$ 45,443</u>	<u>\$ 652,292</u>	<u>\$ 91,239</u>	<u>\$ 18,800</u>	<u>\$ 1,610</u>

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TOWN OF WATERFORD, CONNECTICUT
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED)
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED JUNE 30, 2022

EXHIBIT B-2

	Special Revenue Funds						
	Small Harbor Improvement Projects Grant	Youth Services Mini Grant	Historic Preservation Enhancement Grant	2019 JAG Local VCP Grant	Dock Removal Grant	Nuclear Safety Emergency Preparedness	DRE Support Grant
Revenues:							
Intergovernmental	\$	\$	\$ 10,000	\$	\$	\$ 84,798	\$ 15,203
Fines, penalties and charges for services							
Investment earnings (loss)							
Other							
Total revenues	-	-	10,000	-	-	84,798	15,203
Expenditures:							
Current:							
General government			5,000				
Public safety							15,203
Public works							
Recreation							
Social services							
Education							
Capital outlay							
Total expenditures	-	-	5,000	-	-	-	15,203
Excess (Deficiency) of Revenues over Expenditures	-	-	5,000	-	-	84,798	-
Other Financing Sources (Uses):							
Transfers in							
Transfers out							
Total other financing sources (uses)	-	-	-	-	-	-	-
Net Change in Fund Balances	-	-	5,000	-	-	84,798	-
Fund Balances at Beginning of Year	-	3,667	(5,000)	-	-	(84,798)	-
Fund Balances at End of Year	\$ -	\$ 3,667	\$ -	\$ -	\$ -	\$ -	\$ -

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TOWN OF WATERFORD, CONNECTICUT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

EXHIBIT B-2

	Special Revenue Funds				
	Community Foundation Grant	Comprehensive DUI Enforcement Program	EFSP Grant	Historic Properties	Jordan Mill Pond Fishway
Revenues:					
Intergovernmental	\$	\$ 6,514	\$	\$ 200	\$
Fines, penalties and charges for services					
Investment earnings (loss)					
Other					
Total revenues	-	6,514	-	200	-
Expenditures:					
Current:					
General government	5,300				
Public safety		6,514			
Public works					
Recreation					
Social services					
Education					
Capital outlay					
Total expenditures	5,300	6,514	-	-	-
Excess (Deficiency) of Revenues over Expenditures	(5,300)	-	-	200	-
Other Financing Sources (Uses):					
Transfers in					
Transfers out					
Total other financing sources (uses)	-	-	-	-	-
Net Change in Fund Balances	(5,300)	-	-	200	-
Fund Balances at Beginning of Year	7,500	-	-	12,502	777
Fund Balances at End of Year	\$ 2,200	\$ -	\$ -	\$ 12,702	\$ 777

(Continued on next page)

TOWN OF WATERFORD, CONNECTICUT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

EXHIBIT B-2

	Special Revenue Funds								
	Harbor Management	Youth Services Enhancement Grant	Small Cities Grant II	Historic Documents Preservation Grant	Reeve Foundation Grant	Senior Services Title IIIB Open Doors Grants	Senior Services Wal Mart Grant	Distracted Driving HVE Grant	Student Athletics
Revenues:									
Intergovernmental	\$	\$	\$	\$	\$	\$	\$	\$	\$
Fines, penalties and charges for services	11,457	10,866	13,853	5,500				5,354	65,035
Investment earnings (loss)									
Other									
Total revenues	11,457	10,866	13,853	5,500	-	-	-	5,354	65,035
Expenditures:									
Current:									
General government	10,147			5,500					
Public safety								5,354	
Public works									
Recreation									
Social services		10,880							
Education									49,573
Capital outlay									
Total expenditures	10,147	10,880	-	5,500	-	-	-	5,354	49,573
Excess (Deficiency) of Revenues over Expenditures	1,310	(14)	13,853	-	-	-	-	-	15,462
Other Financing Sources (Uses):									
Transfers in									
Transfers out						(3,995)			
Total other financing sources (uses)	-	-	-	-	-	(3,995)	-	-	-
Net Change in Fund Balances	1,310	(14)	13,853	-	-	(3,995)	-	-	15,462
Fund Balances at Beginning of Year	34,009	14	124,526	-	1,530	3,995	500	-	28,444
Fund Balances at End of Year	\$ 35,319	\$ -	\$ 138,379	\$ -	\$ 1,530	\$ -	\$ 500	\$ -	\$ 43,906

(Continued on next page)

TOWN OF WATERFORD, CONNECTICUT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

EXHIBIT B-2

	Capital Projects Funds			Permanent Fund		
	Fleet Management	Sewer Maintenance & Development	Early Childhood Learning Center	Hammond Memorial Trust	Interfund Eliminations	Total Nonmajor Governmental Funds
Revenues:						
Intergovernmental	\$	\$	\$	\$	\$	\$ 4,552,245
Fines, penalties and charges for services	126,888	127,448				995,118
Investment earnings (loss)	9,469	1,175		(13,457)		(2,758)
Other	54,127					127,642
Total revenues	190,484	128,623	-	(13,457)	-	5,672,247
Expenditures:						
Current:						
General government				10,000		35,947
Public safety						45,327
Public works		61,590				116,129
Recreation						2,167
Social services						398,531
Education						4,203,910
Capital outlay	481,711	18,800				500,511
Total expenditures	481,711	80,390	-	10,000	-	5,302,522
Excess (Deficiency) of Revenues over Expenditures	(291,227)	48,233	-	(23,457)	-	369,725
Other Financing Sources (Uses):						
Transfers in	800,000				(8,306)	800,000
Transfers out					8,306	-
Total other financing sources (uses)	800,000	-	-	-	-	800,000
Net Change in Fund Balances	508,773	48,233	-	(23,457)	-	1,169,725
Fund Balances at Beginning of Year	2,650,669	514,384	549,784	144,021	-	5,122,378
Fund Balances at End of Year	\$ 3,159,442	\$ 562,617	\$ 549,784	\$ 120,564	\$ -	\$ 6,292,103

Fiduciary Funds

TRUST FUNDS

Pension Trust Fund - To account for assets that have been set aside in trust for the employee retirement plan for certain Town employees.

OPEB Trust Fund - To account for assets that have been set aside in trust for other post-employment benefits for certain Town employees.

TOWN OF WATERFORD, CONNECTICUT
COMBINING STATEMENT OF FIDUCIARY NET POSITION
PENSION AND OTHER EMPLOYEE BENEFIT TRUST FUNDS
JUNE 30, 2022

	<u>Pension Trust Fund</u>	<u>OPEB Trust Fund</u>	<u>Total</u>
Assets:			
Cash and cash equivalents	\$ 1,975	\$ 1,709	\$ 3,684
Investments:			
Mutual funds	<u>522,115</u>	<u>8,464,138</u>	<u>8,986,253</u>
Total assets	<u>524,090</u>	<u>8,465,847</u>	<u>8,989,937</u>
Liabilities:			
Accounts and other payables	<u>1,254</u>	<u>13,730</u>	<u>14,984</u>
Net Position:			
Restricted for OPEB Benefits		8,452,117	8,452,117
Restricted for Pension Benefits	<u>522,836</u>		<u>522,836</u>
Total Net Position	<u>\$ 522,836</u>	<u>\$ 8,452,117</u>	<u>\$ 8,974,953</u>

TOWN OF WATERFORD, CONNECTICUT
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
PENSION AND OTHER EMPLOYEE BENEFIT TRUST FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

	<u>Pension</u> <u>Trust Fund</u>	<u>OPEB</u> <u>Trust Fund</u>	<u>Total</u>
Additions:			
Contributions:			
Employer	\$ 83,000	\$ 1,746,497	\$ 1,829,497
Investment income:			
Net change in fair value of investments	<u>(107,502)</u>	<u>(1,340,230)</u>	<u>(1,447,732)</u>
Total additions	<u>(24,502)</u>	<u>406,267</u>	<u>381,765</u>
Deductions:			
Benefit payments	86,141	996,497	1,082,638
Administration	<u>5,571</u>	<u>19,670</u>	<u>25,241</u>
Total deductions	<u>91,712</u>	<u>1,016,167</u>	<u>1,107,879</u>
Change in Net Position	(116,214)	(609,900)	(726,114)
Net Position at Beginning of Year	<u>639,050</u>	<u>9,062,017</u>	<u>9,701,067</u>
Net Position at End of Year	<u>\$ 522,836</u>	<u>\$ 8,452,117</u>	<u>\$ 8,974,953</u>

Statistical Section

Statistical Section Information

The objectives of statistical section information are to provide financial statement users with additional historical perspective, context and detail to assist in using the information in the financial statements, notes to financial statements and required supplementary information to understand and assess economic condition.

Statistical section information is presented in the following categories:

- *Financial trends information* is intended to assist users in understanding and assessing how financial position has changed over time.
- *Revenue capacity information* is intended to assist users in understanding and assessing the factors affecting the ability to generate *own-source revenues* (property taxes, charges for services, etc.).
- *Debt capacity information* is intended to assist users in understanding and assessing debt burden and the ability to issue additional debt.
- *Demographic and economic information* is intended 1) to assist users in understanding the socioeconomic environment and 2) to provide information that facilitates comparisons of financial statement information over time and among governments.
- *Operating information* is intended to provide contextual information about operations and resources to assist readers in using financial statement information to understand and assess economic condition.

The accompanying tables are presented in the above order. Refer to the Table of Contents for applicable page number locations.

Sources: Unless otherwise noted, the information in the tables is derived from the comprehensive annual financial reports for the relevant year.

TABLE 1

**TOWN OF WATERFORD, CONNECTICUT
NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS
(In Thousands)**

	FISCAL YEAR									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Governmental activities:										
Net investment in capital assets	\$ 166,836	\$ 165,530	\$ 172,217	\$ 172,063	\$ 172,024	\$ 174,397	\$ 174,913	\$ 173,491	\$ 178,578	\$ 176,727
Restricted	1,612	1,440	135	137	145	130	216	178	169	139
Unrestricted	(5,480)	(9,002)	(13,040)	(11,532)	(5,839)	(10,913)	(5,725)	5,299	3,661	5,367
Total governmental activities net position	<u>162,969</u>	<u>157,968</u>	<u>159,312</u>	<u>160,668</u>	<u>166,330</u>	<u>163,614</u>	<u>169,404</u>	<u>178,968</u>	<u>182,408</u>	<u>182,233</u>
Business-type activities:										
Net investment in capital assets	44,690	45,670	49,212	50,975	52,848	54,164	54,835	55,840	57,974	56,785
Restricted										346
Unrestricted	5,053	4,767	4,361	3,842	3,822	3,299	2,765	2,194	1,379	794
Total business-type activities net position	<u>49,742</u>	<u>50,437</u>	<u>53,573</u>	<u>54,817</u>	<u>56,670</u>	<u>57,463</u>	<u>57,600</u>	<u>58,034</u>	<u>59,353</u>	<u>57,925</u>
Primary government:										
Net investment in capital assets	211,526	211,200	221,430	223,038	224,872	228,561	229,748	229,331	236,552	233,512
Restricted	1,612	1,440	135	137	145	130	216	178	169	485
Unrestricted	(427)	(4,235)	(8,679)	(7,690)	(2,017)	(7,614)	(2,960)	7,493	5,040	6,161
Total Primary Government Net Position	<u>\$ 212,711</u>	<u>\$ 208,405</u>	<u>\$ 212,885</u>	<u>\$ 215,485</u>	<u>\$ 223,000</u>	<u>\$ 221,077</u>	<u>\$ 227,004</u>	<u>\$ 237,002</u>	<u>\$ 241,761</u>	<u>\$ 240,158</u>

Notes:

(1) Schedule prepared on the accrual basis of accounting.

TOWN OF WATERFORD, CONNECTICUT
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(In Thousands)

TABLE 2

	FISCAL YEAR									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Expenses:										
Governmental activities:										
General government	\$ 14,481	\$ 15,705	\$ 15,856	\$ 15,429	\$ 14,892	\$ 13,745	\$ 14,176	\$ 13,676	\$ 12,699	\$ 12,041
Public safety	11,579	13,999	13,150	13,198	12,098	11,508	13,356	10,640	10,167	10,337
Public works	8,803	8,780	8,086	8,432	7,180	8,558	8,569	7,384	7,292	9,094
Recreation	1,836	1,763	1,941	1,773	1,020	1,763	1,897	1,822	1,741	1,706
Library	1,002	1,156	1,159	1,154	1,065	917	1,598	1,383	1,470	1,032
Social services	1,303	1,285	1,427	1,370	1,299	1,321	3,238	3,254	3,282	1,297
Education	65,499	74,351	68,539	60,142	64,680	61,805	56,442	55,882	56,593	57,492
Interest on long-term debt	1,363	1,393	2,057	2,285	2,400	2,604	2,795	3,096	2,809	2,521
Total governmental activities expenses	105,865	118,432	112,215	103,783	104,634	102,221	102,071	97,137	96,053	95,520
Business-type activities:										
Utilities Commission	5,120	5,480	5,399	5,217	5,740	4,945	5,172	5,178	5,666	4,531
Total primary government expenses	110,985	123,912	117,614	109,000	110,374	107,166	107,243	102,315	101,719	100,051
Program Revenues:										
Governmental activities:										
Charges for services:										
General government	1,346	1,762	1,068	1,119	1,032	1,289	1,135	1,168	1,181	1,533
Public safety	268	293	502	561	500	265	254	201	258	162
Public works	623	872	612	735	635	846	829	528	967	786
Recreation	208	89	180	232	228	217	218	213	184	173
Library	-	-	10	16	17	18	19	19	19	18
Social services	308	11	185	294	236	261	243	189	187	130
Education	479	319	533	657	611	582	592	721	728	701
Operating grants and contributions	11,664	19,990	13,901	6,171	12,205	11,261	9,056	8,874	9,940	8,859
Capital grants and contributions	1,858	578	658	839	2,450	3,106	1,004	6,163	1,584	6,596
Total governmental activities program revenues	16,754	23,914	17,649	10,624	17,914	17,845	13,350	18,076	15,048	18,958
Business-type activities:										
Charges for services	3,798	3,841	3,710	3,765	3,654	3,727	3,728	3,797	3,914	3,621
Operating grants and contributions		16						2	8	
Capital grants and contributions						417	1,307	945	423	2,685
Total business-type activities program revenues	3,798	3,857	3,710	3,765	3,654	4,144	5,035	4,744	4,345	6,306
Total primary government program revenues	20,552	27,771	21,359	14,389	21,568	21,989	18,385	22,820	19,393	25,264
Net (expense) revenue:										
Governmental activities	(89,111)	(94,518)	(94,566)	(93,159)	(86,720)	(84,376)	(88,721)	(79,061)	(81,005)	(76,562)
Business-type activities	(1,322)	(1,623)	(1,689)	(1,452)	(2,086)	(801)	(137)	(434)	(1,321)	1,775
Total Primary Government Net Expense	\$ (90,433)	\$ (96,141)	\$ (96,255)	\$ (94,611)	\$ (88,806)	\$ (85,177)	\$ (88,858)	\$ (79,495)	\$ (82,326)	\$ (74,787)

(Continued on next page)

TABLE 2

TOWN OF WATERFORD, CONNECTICUT
CHANGES IN NET POSITION (CONTINUED)
LAST TEN FISCAL YEARS
(In Thousands)

	FISCAL YEAR									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
General revenues and other changes in net position:										
Governmental activities:										
Property taxes	\$ 94,070	\$ 93,198	\$ 92,136	\$ 90,251	\$ 87,927	\$ 85,884	\$ 81,996	\$ 79,071	\$ 76,529	\$ 73,583
Grants and contributions not restricted to specific programs	376	356	351	353	294	771	695	830	779	953
Unrestricted investment earnings	226	133	1,083	1,297	686	315	185	158	137	168
Miscellaneous	55	175	197	39	145	123	54	7	120	1,687
Transfers	(615)	(31)	(95)	(138)	(196)					346
Total governmental activities	<u>94,112</u>	<u>93,831</u>	<u>93,672</u>	<u>91,802</u>	<u>88,856</u>	<u>87,093</u>	<u>82,930</u>	<u>80,066</u>	<u>77,565</u>	<u>76,737</u>
Business-type activities:										
Investment earnings	12	3	47	70	37	8				
Transfers	615	31	95	138	196					(346)
Total business-type activities	<u>627</u>	<u>34</u>	<u>142</u>	<u>208</u>	<u>233</u>	<u>8</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(346)</u>
Total Primary Government	<u>\$ 94,739</u>	<u>\$ 93,865</u>	<u>\$ 93,814</u>	<u>\$ 92,010</u>	<u>\$ 89,089</u>	<u>\$ 87,101</u>	<u>\$ 82,930</u>	<u>\$ 80,066</u>	<u>\$ 77,565</u>	<u>\$ 76,391</u>
Changes in Net Position:										
Governmental activities	\$ 5,001	\$ (687)	\$ (894)	\$ (1,357)	\$ 2,136	\$ 2,717	\$ (5,791)	\$ 1,005	\$ (3,440)	\$ 175
Business-type activities	(695)	(1,589)	(1,547)	(1,244)	(1,853)	(793)	(137)	(434)	(1,321)	1,429
Total Primary Government	<u>\$ 4,306</u>	<u>\$ (2,276)</u>	<u>\$ (2,441)</u>	<u>\$ (2,601)</u>	<u>\$ 283</u>	<u>\$ 1,924</u>	<u>\$ (5,928)</u>	<u>\$ 571</u>	<u>\$ (4,761)</u>	<u>\$ 1,604</u>

Notes:

(1) Schedule prepared on the accrual basis of accounting.

TABLE 3

TOWN OF WATERFORD, CONNECTICUT
 FUND BALANCES OF GOVERNMENTAL FUNDS
 LAST TEN FISCAL YEARS
 (In Thousands)

	FISCAL YEAR									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
General Fund:										
Nonspendable	\$ 356	\$ 22	\$ 215	\$ 191	\$ 158	\$ 45	\$ 461	\$ 67	\$ 29	\$ 43
Committed									10,437	8,991
Assigned	486	779	935	287	651	366	513	369	497	569
Unassigned	<u>23,004</u>	<u>22,981</u>	<u>18,963</u>	<u>16,781</u>	<u>13,980</u>	<u>13,183</u>	<u>10,948</u>	<u>10,138</u>	<u>1,984</u>	<u>2,236</u>
Total General Fund	<u>\$ 23,846</u>	<u>\$ 23,782</u>	<u>\$ 20,113</u>	<u>\$ 17,259</u>	<u>\$ 14,789</u>	<u>\$ 13,594</u>	<u>\$ 11,922</u>	<u>\$ 10,574</u>	<u>\$ 12,947</u>	<u>\$ 11,839</u>
All other governmental funds:										
Nonspendable	\$ 127	\$ 154	\$ 131	\$ 140	\$ 142	\$ 145	\$ 130	\$ 150	\$ 150	\$ 126
Restricted	1,491	961	910	877	1,040	1,033	887	1,112	1,574	1,497
Committed	16,309	13,755	11,434	7,206	8,061	9,437	10,250	14,367	12,746	13,269
Assigned			1,606	1,189	900	620	364	186	149	183
Unassigned	<u>(2,942)</u>	<u>(3,033)</u>	<u>(2,946)</u>	<u>(2,942)</u>	<u>(2,980)</u>	<u>(3,699)</u>	<u>(5,924)</u>	<u>(6,021)</u>	<u>(5,844)</u>	<u>(18,255)</u>
Total All Other Governmental Funds	<u>\$ 14,985</u>	<u>\$ 11,837</u>	<u>\$ 11,135</u>	<u>\$ 6,470</u>	<u>\$ 7,163</u>	<u>\$ 7,536</u>	<u>\$ 5,707</u>	<u>\$ 9,794</u>	<u>\$ 8,775</u>	<u>\$ (3,180)</u>

TABLE 4

TOWN OF WATERFORD, CONNECTICUT
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(In Thousands)

	FISCAL YEAR									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Revenues:										
Property taxes, interest and liens	\$ 93,937	\$ 93,334	\$ 92,060	\$ 91,062	\$ 87,828	\$ 86,168	\$ 81,756	\$ 78,907	\$ 76,356	\$ 73,304
Intergovernmental	16,013	11,736	11,396	12,197	10,197	15,149	11,367	12,055	13,140	16,929
Assessments and connections	140	131	123	53	70	33	95	1	145	50
Licenses and permits	1,699	1,988	1,641	1,737	1,624	1,175	1,021	1,040	1,028	1,387
Fines, penalties and charges for services	1,770	1,151	1,382	1,771	1,591	1,806	1,524	1,511	1,524	1,389
Investment earnings	206	128	1,020	1,254	659	304	181	156	135	166
Other	129	291	276	134	162	708	740	1,002	1,393	2,023
Total revenues	113,893	108,759	107,898	108,208	102,131	105,343	96,684	94,672	93,721	95,248
Expenditures:										
General government	14,603	14,620	14,164	13,454	13,480	13,493	13,180	12,290	11,837	11,409
Public safety	10,924	11,188	10,615	10,737	10,248	10,053	10,022	9,690	9,269	9,055
Public works	5,390	4,764	4,385	4,822	4,341	4,763	4,435	4,401	4,863	5,503
Recreation	1,530	1,323	1,465	1,412	1,382	1,728	1,634	1,670	1,645	1,533
Library	972	1,076	1,007	1,022	1,003	1,037	1,546	1,438	1,465	1,032
Social services	1,352	1,033	1,113	1,199	1,242	1,244	2,990	3,187	3,104	1,165
Education	62,844	59,771	58,698	58,886	55,761	56,983	50,786	50,850	50,512	51,428
Capital outlay	5,411	8,383	11,637	7,314	6,424	5,156	7,414	5,438	9,025	21,885
Debt service:										
Principal	5,840	5,060	5,145	5,020	4,980	4,585	4,430	4,005	2,670	2,015
Interest	2,095	2,715	2,355	2,565	2,449	2,937	2,985	3,057	2,601	2,481
Total expenditures	110,961	109,933	110,584	106,431	101,310	101,979	99,422	96,026	96,991	107,506
Excess of revenues over (under) expenditures	2,932	(1,174)	(2,686)	1,777	821	3,364	(2,738)	(1,354)	(3,270)	(12,258)
Other financing sources (uses):										
Transfers in	6,978	3,801	5,975	4,978	4,834	5,274	3,509	6,646	3,776	4,079
Transfers out	(6,978)	(3,801)	(5,975)	(4,978)	(4,834)	(5,274)	(3,509)	(6,646)	(3,776)	(3,733)
Bonds and notes issued	281	32,545	19,085			14,585			15,930	33,750
Bond and notes premium		1,442	1,610			2,842			404	1,608
Payment to refunding bond escrow agent		(28,679)	(10,490)			(17,289)				
Total other financing sources (uses)	281	5,308	10,205	-	-	138	-	-	16,334	35,704
Net change in fund balances	3,212	4,134	7,519	1,777	821	3,502	(2,738)	(1,354)	13,064	23,446
Fund Balances at Beginning of Year, as restated	35,619	31,485	23,729	21,952	21,131	17,629	20,367	21,721	8,657	(14,789)
Fund Balances at End of Year	\$ 38,832	\$ 35,619	\$ 31,248	\$ 23,729	\$ 21,952	\$ 21,131	\$ 17,629	\$ 20,367	\$ 21,721	\$ 8,657
Debt Service as a Percentage of Noncapital Expenditures	8.13%	8.29%	8.20%	8.29%	8.49%	8.42%	8.77%	8.45%	6.37%	5.54%

TABLE 5

TOWN OF WATERFORD, CONNECTICUT
ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS
(In Thousands)

Fiscal Year Ended June 30	Grand List Year October 1	Real Estate			Personal Property	Motor Vehicles	Less: Exemptions	Total Taxable Assessed Value	Total Direct Tax Rate (Mill Rate)	Estimated Actual Taxable Value
		Residential	Commercial	Industrial						
2022	2020	\$ 1,499,675	\$ 822,648	\$ 339,794	\$ 907,920	\$ 172,797	\$ 355,661	\$ 3,387,173	27.64	\$ 4,838,819
2021	2019	1,496,995	811,742	333,151	875,071	161,228	348,230	3,330,957	27.87	4,758,510
2020	2018	1,490,621	820,308	333,682	843,989	156,473	344,559	3,300,514	27.98	4,715,019
2019	2017	1,487,852	818,493	333,099	834,617	155,805	339,574	3,290,292	27.42	4,700,417
2018	2016	1,469,387	410,093	734,321	814,973	152,334	342,048	3,239,060	27.03	4,627,229
2017	2015	1,463,583	399,505	734,321	791,659	150,220	345,424	3,193,864	26.78	4,562,663
2016	2014	1,460,280	404,196	734,321	760,024	149,335	349,274	3,158,882	25.83	4,512,689
2015	2013	1,447,859	402,598	738,064	803,517	149,082	343,699	3,197,421	24.80	4,567,744
2014	2012	1,447,758	430,568	799,766	789,947	146,841	441,933	3,172,947	24.08	4,532,781
2013	2011	1,894,137	433,114	781,274	799,238	148,736	343,864	3,712,635	19.77	5,303,764

Source: Assessor's Office - Town of Waterford

Notes: (1) Revaluation October 1, 2012

TOWN OF WATERFORD, CONNECTICUT
PRINCIPAL PROPERTY TAXPAYERS
CURRENT YEAR AND TEN YEARS AGO
(In Thousands)

TABLE 6

Business Name	Nature of Business	2020 GL			2010 GL		
		Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
Dominion Nuclear Connecticut	Nuclear Power	\$ 1,133,197	1	33.46%	\$ 1,108,715	1	30.32%
Eversource	Utility	98,709	2	2.91%	45,795		1.25%
Crystal Mall LLC	Retail	30,690	3	0.91%	88,417	2	2.42%
Centro GA (Waterford Commons)	Retail	29,145	4	0.86%	30,951	5	0.85%
Mass Municipal	Business Corp	26,098	5	0.77%		8	0.00%
Chase Crossroads Waterford Square	Shopping Center	13,976	6	0.41%	30,655	6	0.84%
Charter Oak Federal Credit Union	Banking Headquarters	13,547	7	0.40%			0.00%
Sonalysts Inc.	Government Contractor	12,606	8	0.37%	13,165	10	0.36%
Walmart	Shopping Center	12,283	9	0.36%	19,777	7	0.54%
Yankee Gas Services Co.	Utility	12,003	10	0.35%	11,148		0.30%
Total		\$ 1,382,254		40.80%	\$ 1,348,623		36.88%

Source: Town of Waterford, Office of Tax Assessor

TABLE 7

TOWN OF WATERFORD, CONNECTICUT
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS
(In Thousands)

Fiscal Year Ended June 30	Tax Rate in Mills	Taxes Levied for the Fiscal Year	Tax Levy Adjustment	Adjusted Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
					Amount	Percentage		Amount	Percentage
2022	27.64	\$ 93,367	\$ (339)	\$ 93,028	\$ 93,672	99.68%	\$	\$ 93,672	100.33%
2021	27.87	92,573	(330)	92,243	92,636	99.69%	364	93,000	100.46%
2020	27.98	92,085	(573)	91,512	91,644	99.43%	584	92,228	100.16%
2019	27.42	90,489	(188)	90,301	89,774	99.21%	477	90,251	99.74%
2018	27.03	87,763	(219)	87,544	86,952	99.08%	327	87,279	99.45%
2017	26.78	85,757	(185)	85,572	85,025	99.15%	474	85,499	99.70%
2016	25.83	81,681	(126)	81,555	80,913	99.06%	319	81,232	99.60%
2015	24.80	79,312	(367)	78,945	78,331	98.76%	293	78,624	99.59%
2014	24.08	76,344	(448)	75,896	75,511	98.91%	181	75,692	99.73%
2013	19.77	73,354	(150)	73,204	72,501	98.84%	562	73,063	99.81%

Source: Tax Collector's Report; Annual Comprehensive Financial Report

TABLE 8

TOWN OF WATERFORD, CONNECTICUT
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS
(In Thousands)

Fiscal Year		General Obligation Bonds		Total Primary Government	Ratio of Debt to Per Capita Income	Ratio of Debt to Taxable Assessed Value	Debt per Capita
2022	\$	66,975	\$	66,975	0.07%	1.98%	\$ 3,425
2021		69,400		69,400	6.38%	2.08%	3,556
2020		73,030		73,030	8.81%	2.21%	3,742
2019		69,465		69,465	8.70%	2.10%	3,655
2018		74,485		74,485	9.32%	2.30%	3,919
2017		79,465		79,465	9.95%	2.49%	4,181
2016		85,715		85,715	10.68%	2.71%	4,487
2015		90,145		90,145	11.12%	2.82%	4,675
2014		94,885		94,885	11.62%	2.99%	4,884
2013		91,625		91,625	12.00%	2.47%	4,698
2012		83,640		83,640	10.94%	2.26%	4,282

Note: Details regarding the Town's outstanding debt can be found in the notes to the financial statements.

TOWN OF WATERFORD, CONNECTICUT
SCHEDULE OF DEBT LIMITATION
JUNE 30, 2022
(In Thousands)

Total Tax Collections for the prior year, June 30, 2021, Including Interest and Lien Fees						\$	93,293
Reimbursement for revenue loss on:							
State owned and private tax exempt properties							
Property tax relief							<u>153</u>
Base						\$	<u><u>93,446</u></u>
	<u>General Purpose</u>	<u>Schools</u>	<u>Sewers</u>	<u>Urban Renewal</u>	<u>Pension Deficit</u>		<u>Total</u>
Debt Limitation:							
2-1/4 times base	\$ 210,254	\$	\$	\$	\$	\$	
4-1/2 times base		420,507					
3-3/4 times base			350,423				
3-1/4 times base				303,700			
3 times base					280,338		
7 times base							<u>654,122</u>
Total debt limitation	<u>210,254</u>	<u>420,507</u>	<u>350,423</u>	<u>303,700</u>	<u>280,338</u>		<u>654,122</u>
Indebtedness:							
Bonds payable	12,970	54,005					
Authorized and unissued	<u>1,345</u>	<u>7,247</u>					
Total indebtedness	<u>14,315</u>	<u>61,252</u>	<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>
Debt Limitation in Excess of Outstanding and Authorized Debt	<u>\$ 195,939</u>	<u>\$ 359,255</u>	<u>\$ 350,423</u>	<u>\$ 303,700</u>	<u>\$ 280,338</u>		<u>\$ 654,122</u>

Note 1: In no event shall total debt exceed seven times annual receipts from taxation. The maximum amount permitted would be \$654 million.

Note 2: Bonds authorized and unissued represent bond authorizations for which bonds have been issued to partially finance the project or interim financing has been issued.

TABLE 10

TOWN OF WATERFORD, CONNECTICUT
LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS
(In Thousands)

	FISCAL YEAR									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Debt limit	\$ 654,122	\$ 648,809	\$ 638,610	\$ 614,811	\$ 603,200	\$ 603,192	\$ 572,307	\$ 552,363	\$ 534,504	\$ 513,141
Total net debt applicable to limit	<u>75,567</u>	<u>72,815</u>	<u>73,030</u>	<u>69,465</u>	<u>74,485</u>	<u>87,841</u>	<u>134,033</u>	<u>138,463</u>	<u>137,207</u>	<u>139,957</u>
Legal debt margin	<u>\$ 578,555</u>	<u>\$ 575,994</u>	<u>\$ 565,580</u>	<u>\$ 545,346</u>	<u>\$ 528,715</u>	<u>\$ 515,351</u>	<u>\$ 438,274</u>	<u>\$ 413,900</u>	<u>\$ 397,297</u>	<u>\$ 373,184</u>

Total net debt applicable to the limit as a percentage of debt limit

(1) In no event shall total debt exceed seven times annual receipts from taxation.

Source: Comprehensive Annual Financial Report - Statement of Debt Limitation

Note: See Schedule of Debt Limitation on prior page for calculation of current year debt limitation

TABLE 11

**TOWN OF WATERFORD, CONNECTICUT
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS**

Fiscal Year	Population (1, 6)	Per Capita Personal Income (1,6)	Total Personal Income (5)	Median Age (2,6)	School Enrollment (3)	Unemployment Rate (4)
2022	19,553	\$ 44,931	\$	42	2,348	4.8%
2021	19,519	44,280		42	2,367	7.7%
2020	18,746	43,125		46	2,469	10.6%
2019	19,007	42,028		49	2,518	3.7%
2018	19,007	42,028		48	2,653	2.8%
2017	19,007	42,028		48	2,776	3.7%
2016	19,427	39,498		47	2,749	4.8%
2015	19,427	39,498		46	2,764	5.4%
2014	19,508	39,042		47	2,799	6.0%
2013	19,517	38,245		46	2,895	7.6%

(1) U.S. Department of Commerce, Bureau of Census (estimate for July, 2021)

(2) Connecticut Economic Resource Center based on U.S. Bureau of Census Data. September each year.

(3) Connecticut State Department of Education

(4) Connecticut Department of Labor. June each year. Not seasonally adjusted.

(5) Bureau of Economic Analysis September 2007

(6) Data source: American Community Survey

TOWN OF WATERFORD, CONNECTICUT
 PRINCIPAL EMPLOYERS
 CURRENT YEAR AND TEN YEARS AGO

TABLE 12

Business Name	Nature of Business	2022			2012		
		Employees	Rank	Percentage of Total City Employment	Employees	Rank	Percentage of Total City Employment
Dominion Nuclear Connecticut	Nuclear Power	1,650	1	16.74%	1,650	1	16.61%
Town of Waterford	Municipality	625	2	7.02%	645	2	6.29%
Waterford Hotel Group	Hospitality	526	3	5.39%	531	3	5.35%
Wal Mart Stores, Inc	Retail	497	4	5.04%	497	4	5.00%
Sonalysts Inc.	Government Contractor	275	5	2.79%	275	5	2.77%
Home Depot	Hardware & Lumber	200	6	2.03%	186	7	1.87%
Bayview Healthcare Center	Healthcare Facility	200	7	2.01%	225	6	2.26%
Lowe's Home Improvement	Hardware & Lumber	119	8	1.62%	182	8	1.83%
BJ's Wholesale	Retail Store	112	9	1.18%	-		
Coca Cola Bottling	Distributor	120	10	1.14%	-		
Total		4,324		44.96%	4,191		41.98%

Source: Employment Data - Official Statement July 2020

TABLE 13

TOWN OF WATERFORD, CONNECTICUT
 FULL-TIME EQUIVALENT GOVERNMENT EMPLOYEES BY FUNCTION/PROGRAM
 LAST TEN FISCAL YEARS

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
General government	66	73	94	92	92	92	92	92	92	93
Police	55	53	55	54	54	54	54	54	54	56
Fire	15	15	15	15	15	15	15	20	15	15
Refuse collection	6	6	6	6	6	6	6	6	5	5
Other public works	28	28	27	24	24	24	24	24	28	28
Recreation and parks	11	12	11	10	10	10	10	10	13	13
Library	11	16	21	24	24	24	24	24	23	23
Education	433	463	463	463	461	456	455	455	455	440
Total	625	666	692	688	686	681	680	685	685	673

Source: Town and Board of Education Human Resources Departments

TABLE 14

TOWN OF WATERFORD, CONNECTICUT
OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS

Function/Program	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
General Government										
Building permits issued	21	13	30	28	31	24	15	15	19	22
Building inspections conducted	270	180	330	475	490	312	195	282	408	460
Police										
Physical arrests	1,006	708	818	1,062	1,170	1,128	1,914	1,955	2,104	1,718
Parking violations	38	24	69	146	147	162	176	38	57	58
Traffic violations	4,869	3,159	4,102	6,344	5,162	3,509	4,066	3,691	4,937	5,046
Fire										
Emergency responses	2,549	2,239	2,900	3,930	4,167	3,860	3,896	3,668	3,624	3,823
Fires extinguished	70	69	81	47	60	62	82	60	68	61
Inspections	243	139	185	272	323	311	425	488	539	558
Refuse Collection										
Refuse collected (tons per day)	26	31	29	28	28	25	48	27	42	45
Recyclables collected (tons per day)	10	7	8	15	17	17	17	13	9	9
Other Public Works										
Street resurfacing (miles)	2	1	2	3	2	2	3	4	3	5
Potholes repaired	678	211	267	453	534	372	510	989	747	422
Recreation and Parks										
Athletic field permits issued	1,748	1,494	1,026	2,091	2,003	2,076	2,060	2,832	2,855	2,009
Community center admissions (1)	3,513	493	19,524	61,784	61,000	61,218	62,240	61,689	61,630	61,742
Number of program registrations	1,124	27	3,229	6,146	7,247	6,973	7,531	5,812	5,381	6,596
Program fees	38,853	815	63,933	212,071	203,612	201,084	201,885	190,780	190,485	205,803
Senior Services										
Number of program participants	654	23,147	24,181	47,159	47,060	45,751	43,931	45,432	44,856	45,173
Program revenue	31,463	22,719	26,771	34,138	32,040	29,135	31,074	27,988	29,911	33,573
Library										
Volumes in collection	80,327	78,436	78,250	81,782	84,904	80,254	83,023	81,283	83,076	82,460
Total volumes borrowed	147,476	136,477	151,739	193,542	200,769	209,508	218,010	232,796	242,724	236,607
Water										
New connections	36	36	25	25	28	22	7	7	8	17
Water main breaks	13	14	11	11	13	7	6	7	9	4
Average daily consumption (MGD)	5.7	2.4	2.7	2.7	2.7	2.7	2.7	2.7	2.7	2.7
Peak daily consumption (MGD)	6.3	4.2	4.7	4.7	4.6	4.6	4.6	4.6	4.6	4.6

Source: Department Directors

TABLE 15

**TOWN OF WATERFORD, CONNECTICUT
CAPITAL ASSETS STATISTICS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS**

Function/Program	FISCAL YEAR									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
<i>Police</i>										
Stations	1	1	1	1	1	1	1	1	1	1
Zone offices	1	1	1	1	1	1	1	1	1	1
Patrol units	28	28	28	28	26	26	20	20	20	20
<i>Fire</i>										
Stations	5	5	5	5	5	5	5	5	5	5
<i>Refuse Collection</i>										
Collection trucks	6	6	6	6	6	6	6	6	6	6
<i>Other Public Works</i>										
Streets (Miles)	121	121	121	121	121	121	121	121	121	121
Storm drain (Miles)	61	61	61	61	61	61	61	61	61	61
<i>Recreation and Parks</i>										
Acreage	550	550	550	550	550	550	550	550	550	550
Playgrounds	5	5	5	5	5	5	5	5	5	5
Baseball/softball diamonds	15	15	15	14	14	14	14	14	14	14
Soccer/football fields	10	10	10	10	10	10	10	10	10	10
Community centers	1	1	1	1	1	1	1	1	1	1
<i>Water</i>										
Water main (miles)*	111	111	111	111	111	111	111	110	110	109
Fire hydrants	1,134	1,134	1,134	1,134	1,134	1,134	1,134	1,133	1,133	1,128
Storage capacity (000's of gallons)	5,800	5,800	5,800	5,800	5,800	5,800	5,800	5,800	5,800	5,800
<i>Wastewater</i>										
Sanitary sewers (miles)**	149.15	149.15	149.15	148.01	148.01	148.01	148.01	148.01	148.01	146.10
Pump stations	28	28	28	28	28	28	28	28	28	27

Source: Directors at each department

* Does not include service connections

** Includes lateral sewer service connections

Appendix B

TOWN OF WATERFORD, CT



ADOPTED BUDGET

Fiscal Year: July 1, 2022 – June 30, 2023

The following was adopted by the RTM on May 11, 2022

**TOWN OF WATERFORD
GENERAL FUND BUDGET
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**TOWN OF WATERFORD
GENERAL FUND BUDGET**

**TOWN OF WATERFORD
GENERAL FUND - EXPENDITURE SUMMARY
2022-2023 FISCAL YEAR
ADOPTED BUDGET**

General Government Operations	\$ 35,889,505
Board of Education - Operating Budget	\$ 52,109,124
Capital and Debt Service:	
Current Year Capital Improvements	\$ 2,946,130
Transfers to Capital and Non-Recurring Expenditure	\$ 1,238,824
Debt Service	\$ 7,197,640
Total Capital and Debt Service	\$ 11,382,594
TOTAL BUDGET	\$ 99,381,223

**TOWN OF WATERFORD
MILL RATE CALCULATION
FY2023 EXPENDITURES ADOPTED BUDGET**

Grand List

Net Taxable Grand List after BAA (3/4/2022)	3,512,434,970
Average Rate of Collections	<u>99.1%</u>
Net Grand List - Adj. For Rate of Collections	<u>3,480,823,055</u>
Value of a Mill (adjusted for rate of collections)	<u>3,480,823</u>

Mill Rate Calculation

Expenditures as approved by the BOF (3/28/22)	99,381,223
Revenue from sources other than Taxes	3,438,159
Application of Fund Balance	<u>0</u>
Amount to Be Raised by Taxes	<u>95,943,064</u>
FY 2023 Mill Rate Requirement	<u>27.56</u>
FY 2022 Mill Rate	<u>27.64</u>
Mill Rate Increase/Decrease	<u>-0.08</u>
Percent Increase/Decrease	<u>-0.29%</u>

**TOWN OF WATERFORD
GENERAL FUND
2022-2023 PROPOSED BUDGET REVENUE**

REVENUE

DESCRIPTION	2021 ACTUAL	BOF APPROVED FY 2022	ACTUAL RECEIVED AS OF 3/23/22	DEPT RECOMM 2022-2023	2022-2023 DOLLAR INCREASE/ (DECREASE)	2022-2023 PERCENTAGE INCREASE/ (DECREASE)
STATE OF CONNECTICUT - EDUCATION						
ED. COST SHARING GRANT	316,189	326,444	163,222	316,189	(10,255)	-3.1%
HEALTH & WELFARE	6,359	6,000	6,659	6,359	359	6.0%
TOTAL - STATE OF CT - EDUCATION GRANTS	322,548	332,444	169,881	322,548	(9,896)	-3.0%
STATE OF CT - GENERAL GOVERNMENT						
TIERED PILOT				316,181		
PILOT-PRIVATE TAX EXEMPT PROP	109,838	109,838	235,221	0	(109,838)	-100.0%
PILOT-STATE-OWNED PROP.	143,075	143,075		0	(143,075)	-100.0%
TAX RELIEF-VETERANS	8,503	8,148	6,570	0	(8,148)	-100.0%
PILOT-DISABLED	1,919	1,873	1,879	0	(1,873)	-100.0%
COURT FINES	5,568	5,000	0	0	(5,000)	-100.0%
EMERGENCY MANAGEMENT- CIVIL PREPAREDNESS	19,823	2,500	40,686	9,713	7,213	288.5%
TELECOMMUNICATIONS PROPERTY TAX	58,656	58,656	568	48,729	(9,927)	-16.9%
TOWN AID ROADS	317,277	317,277	316,431	316,431	(846)	-0.3%
SDE STATE GRANTS (YSB)	14,189	14,000	10,640	14,000	0	0.0%
GRANTS FOR MUNICIPAL PROJECTS	34,255	34,255	0	0	(34,255)	-100.0%
MUNICIPAL REVENUE SHARE GRANT			83,589	0		
LoCIP			117,757	115,890	115,890	
COVID RELIEF FUNDS	106,000	0	0	0	0	
ENHANCED 911 (CMED FUNDS)	22,149	16,000	0	22,981	6,981	43.6%
TOTAL - STATE OF CT - GENERAL GOV'T GRANTS	841,252	710,622	813,341	843,925	-182,878	18.8%
TOTAL STATE OF CONNECTICUT	1,163,800	1,043,066	983,222	1,166,473	(192,774)	-18.5%

**TOWN OF WATERFORD
GENERAL FUND
2022-2023 PROPOSED BUDGET REVENUE**

REVENUE

DESCRIPTION	2021 ACTUAL	BOF APPROVED FY 2022	ACTUAL RECEIVED AS OF 3/23/22	DEPT RECOMM 2022-2023	2022-2023 DOLLAR INCREASE/ (DECREASE)	2022-2023 PERCENTAGE INCREASE/ (DECREASE)
FEDERAL GOVERNMENT						
FEMA REIMBURSEMENT	108,652	0			0	
TOTAL FEDERAL GOVERNMENT	108,652	0	0	0	0	0.0%
TOTAL STATE AND FEDERAL	1,272,452	1,043,066	983,222	1,166,473	(192,774)	-18.5%
OTHER SOURCES - EDUCATION						
TUITION	111,890	195,680	71,334	83,432	(112,248)	-57.4%
RENT AND MISCELLANEOUS	25	5,910	4,462	4,930	(980)	-16.6%
TOTAL EDUCATION	111,915	201,590	75,796	88,362	(113,228)	-56.2%
OTHER SOURCES - GENERAL GOVERNMENT						
INTEREST & LIEN FEES	341,236	407,280	201,263	321,563	(85,717)	-21.0%
INTEREST - INVESTMENTS	86,327	120,000	62,028	110,000	(10,000)	-8.3%
RECREATION & PARKS COMM.	89,105	220,000	157,203	75,000	(145,000)	-65.9%
COMMUNITY USE OF SCHOOLS	200	0	0	0	0	
BUILDING INSPECTOR	720,514	357,237	359,505	350,000	(7,237)	-2.0%
LICENSES, FEES, PERMITS & FINES	35,617	56,727	44,834	40,159	(16,568)	-29.2%
LIBRARY	0	16,810	0	0	(16,810)	-100.0%
WATER MAIN ASSESSMENTS	1,015	1,200	441	0	(1,200)	-100.0%
SALE OF EQUIPMENT	6,477	0	557	0	0	
SCRRRA REBATE	7,814	0	2,487	0	0	
NEW LONDON RADIO COMM. NETWORK USE FEE	81,237	81,000	72,221	72,000	(9,000)	-11.1%
ALARM PENALTIES	200	0		0	0	
BULKY WASTE FEES	114,609	72,851	72,948	70,000	(2,851)	-3.9%
MISCELLANEOUS	120,697	69,312	73,345	69,306	(6)	0.0%
CONVEYANCE TAX	493,745	200,000	308,041	200,000	0	0.0%
REGIONAL COMMUNICATION CTR.	6,000	6,000	0	6,000	0	0.0%
SEWER ASSESSMENTS	6,770	0	611	0	0	
EAST LYME CAPITAL COST SHARE	20,524	0	0	0	0	
P&Z, ZBA & CONSERVATION	68,610	40,062	27,708	38,500	(1,562)	-3.9%
TOWN CLERK'S FEES	259,436	200,000	163,621	200,000	0	0.0%
UTILITY COMMISSION LIEN FEES	10,500	10,000	0	0	(10,000)	-100.0%
COMMERCIAL TIPPING FEES	329,218	319,083	204,089	200,000	(119,083)	-37.3%

**TOWN OF WATERFORD
GENERAL FUND
2022-2023 PROPOSED BUDGET REVENUE**

REVENUE

DESCRIPTION	2021 ACTUAL	BOF APPROVED FY 2022	ACTUAL RECEIVED AS OF 3/23/22	DEPT RECOMM 2022-2023	2022-2023 DOLLAR INCREASE/ (DECREASE)	2022-2023 PERCENTAGE INCREASE/ (DECREASE)
RECYCLING	48,622	35,562	0	25,000	(10,562)	-29.7%
UNLIQUIDATED PRIOR YEAR ENCUMBRANCES	65,164	1,000	0	0	(1,000)	-100.0%
RENTALS	157,451	105,950	71,824	75,000	(30,950)	-29.2%
AMBULANCE OPERATING SUBSIDY	12,000	12,000	6,000	0	(12,000)	-100.0%
SENIOR SERVICES	5,306	15,820	30,958	10,796	(5,024)	-31.8%
TRANSFER IN OTHER FUNDS	129,941	0	46,308	0	0	
VERSA KART/BLUE BOX SALES	9,880	5,370	7,735	5,000	(370)	-6.9%
C-PACE STIPEND	500	0	0	0	0	
EUGENE O'NEILL GATE RECEIPTS	8,587	10,000	9,159	10,000	0	0.0%
BOE HUMAN RESOURCES OFFSET	16,119	15,119	0	0	(15,119)	-100.0%
CIRMA MEMBERS EQUITY DISTRIBUTION	37,305	0	96,057	0	0	
YSB BOE CLERICAL SUBSIDY	5,000	5,000	5,000	5,000	0	0.0%
TOTAL GENERAL GOVERNMENT	3,295,726	2,383,383	2,023,943	1,883,324	-500,059	-21.0%
TOTAL OTHER SOURCES	3,407,641	2,584,973	2,099,739	1,971,686	(613,287)	-23.7%
TOTAL - REVENUE EXCLUSIVE OF TAXES	4,680,093	3,628,039	3,082,961	3,138,159	(806,061)	-22.2%
PROPERTY TAXES						
CURRENT YEAR TAXES	92,598,458	93,500,000	93,475,264	92,787,059	(712,941)	-0.8%
PRIOR YEAR TAXES	394,517	584,450	57,328	300,000	(284,450)	-48.7%
TOTAL PROPERTY TAXES	92,992,975	94,084,450	93,532,592	93,087,059	(997,391)	-1.1%
FUND BALANCE APPLIED	0	0	0	0	0	0.0%
GRAND TOTAL REVENUES	97,673,068	97,712,489	96,615,553	96,225,218	(1,803,452)	-1.8%

**TOWN OF WATERFORD
GENERAL FUND EXPENDITURES
2022 - 2023 ADOPTED BUDGET**

DEPT/AGENCY:

DEPARTMENTAL SUMMARY

LINE ITEM	DESCRIPTION	2020/2021 ACTUAL EXPENDED	2021/2022 RTM APPROP.	2021/2022 ADDITIONAL / TRANSFERS (1/1/22)	ACTUAL EXPEND & ENCUMB AS OF 1/1/22	2022/2023 DEPT/ AGENCY REQUEST	2022/2023 BOS APPROVED (2/9/22)	2022/2023 BOF APPROVED (3/28/22)	2022/2023 RTM APPROVED
GENERAL GOVERNMENT:									
10101	BOARD OF SELECTMEN	201,238	205,313	24,000	126,634	207,605	207,605	207,605	207,605
10102	REGISTRARS OF VOTERS	69,673	74,508	0	38,805	78,204	78,204	78,204	78,204
10103	BOARD OF FINANCE	62,081	65,547	0	62,872	66,673	66,673	66,673	66,673
10104	ASSESSOR	291,263	291,847	0	208,577	259,344	259,344	259,344	259,344
10105	BD. OF ASSESSMENT APPEALS	1,066	1,620	0	371	4,894	1,620	1,620	1,620
10106	TAX COLLECTOR	202,938	211,907	0	104,400	211,505	210,139	210,139	210,139
10107	FINANCE DEPARTMENT	663,694	653,894	0	409,362	703,708	703,709	703,709	703,709
10108	LEGAL DEPARTMENT	322,134	298,000	0	124,233	295,000	295,000	295,000	295,000
10109	TOWN CLERK	271,030	269,750	0	150,971	275,739	275,739	275,739	275,739
10110	PLANNING & ZONING	607,242	634,914	0	304,582	658,932	657,972	657,972	657,972
10111	BUILDING MAINTENANCE	226,120	778,870	0	380,328	852,389	842,389	842,389	842,389
10112	INSURANCE	4,524,071	4,717,903	77,273	1,399,305	4,728,672	4,728,672	4,728,672	4,728,672
10113	ECONOMIC DEVELOPMENT COMM	7,043	10,076	0	7,103	10,076	27,471	27,471	27,471
10114	CONSERVATION COMMISSION	13,972	18,250	0	597	18,250	18,250	18,250	18,250
10115	ZONING BOARD OF APPEALS	3,348	4,310	0	1,951	4,310	4,310	4,310	4,310
10116	RETIREMENT COMMISSION	5,869,628	5,682,906	0	3,311,377	6,333,067	6,333,067	6,333,067	6,333,067
10117	REPRESENTATIVE TOWN MTG.	11,640	18,903	0	14,409	18,903	18,903	18,903	18,903
10118	BUILDING DEPARTMENT	262,786	293,008	0	117,450	316,641	316,641	316,641	316,641
10119	YOUTH & FAMILY SERVICES	260,420	232,634	66,725	156,648	272,160	272,160	272,160	272,160
10120	SOC. SVC. GRANTS/MISC.	81,521	84,366	0	80,135	90,194	88,194	88,194	88,194
10121	CONTINGENCY	204,072	265,000	0	178,687	265,000	265,000	265,000	265,000
10122	EMERGENCY MANAGEMENT	1,021,926	1,062,665	(10,000)	482,591	1,068,486	1,068,486	1,068,486	1,068,486
10123	FIRE SERVICES	3,443,689	3,326,034	(5,000)	1,627,473	3,408,420	3,408,420	3,408,420	3,408,420
10129	POLICE DEPARTMENT	6,328,528	6,421,688	(58,254)	3,238,641	6,488,214	6,488,214	6,488,214	6,488,214
10130	PUBLIC WORKS DEPARTMENT	4,367,738	4,709,654	0	2,019,629	4,709,563	4,709,563	4,709,563	4,709,563
10132	CONSERVATION OF HEALTH	139,197	142,282	0	142,282	148,126	148,126	148,126	148,126
10133	PUBLIC HEALTH NURSING SERV.	7,917	27,820	0	7,917	26,000	26,000	26,000	26,000
10135	SENIOR CITIZENS COMMISSION	432,494	491,489	0	221,312	494,493	494,493	494,493	494,493
10136	WATERFORD PUBLIC LIBRARY	1,065,908	999,475	0	511,761	999,475	999,475	999,475	999,475
10137	RECREATION & PARKS COMM.	1,324,175	1,450,159	0	824,600	1,452,431	1,452,431	1,452,431	1,452,431
10141	FLOOD & EROSION CONTROL BD	402	2,138	0	0	2,138	2,138	2,138	2,138
10143	ETHICS COMMISSION	431	850	0	156	850	850	850	850
10145	HUMAN RESOURCES DEPT.	320,523	265,664	0	117,379	259,856	259,856	259,856	259,856
10146	COMMUNITY USE OF SCHOOLS	86,126	0	0	0	0	0	0	

**TOWN OF WATERFORD
GENERAL FUND EXPENDITURES
2022 - 2023 ADOPTED BUDGET**

DEPT/AGENCY:

DEPARTMENTAL SUMMARY

LINE ITEM	DESCRIPTION	2020/2021 ACTUAL EXPENDED	2021/2022 RTM APPROP.	2021/2022 ADDITIONAL / TRANSFERS (1/1/22)	ACTUAL EXPEND & ENCUMB AS OF 1/1/22	2022/2023 DEPT/ AGENCY REQUEST	2022/2023 BOS APPROVED (2/9/22)	2022/2023 BOF APPROVED (3/28/22)	2022/2023 RTM APPROVED
10147	INFORMATION TECHNOLOGY	845,652	846,642	83,943	606,178	1,160,391	1,160,391	1,160,391	1,160,391
TOTAL GENERAL GOV'T OPERATIONS		33,541,686	34,560,086	178,687	16,978,716	35,889,709	35,889,505	35,889,505	35,889,505
BOARD OF EDUCATION:									
10160	OPERATING BUDGET	49,249,222	50,645,471	0	0	52,109,124	0	52,109,124	52,109,124
TOTAL BOE OPERATIONS		49,249,222	50,645,471	0	0	52,109,124	52,109,124	52,109,124	52,109,124
CAPITAL AND DEBT SERVICE:									
10138	CURRENT YEAR CAPITAL IMPR.	2,269,630	2,964,754	0		3,126,803	2,714,792	2,946,130	2,946,130
10140	TRANS TO CAP & NON-REC.	1,401,280	900,600	0	0	1,588,824	1,338,824	1,238,824	1,238,824
10139	DEBT SERVICE	7,564,397	7,934,633	0	6,121,317	7,197,640	7,197,640	7,197,640	7,197,640
TOTAL CAPITAL & DEBT SERVICE		11,235,307	11,799,987	0	6,121,317	11,913,267	11,251,256	11,382,594	11,382,594
TOTAL GENERAL FUND		94,026,215	97,005,544	178,687	23,100,033	99,712,100	99,249,885	99,381,223	99,381,223

TOWN OF WATERFORD
GENERAL FUND
2022-2023 APPROVED BUDGET

DEPT/AGENCY: 10101 BOARD OF SELECTMEN

LINE ITEM	DESCRIPTION	2020/2021 ACTUAL EXPENDED	2021/2022 RTM APPROP.	2021/2022 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND & ENCUMB AS OF 1/1/22	2022/2023 DEPT/ AGENCY REQUEST	2022/2023 RECOMMENDED BD OF SELECTMEN (2/3/22)	2022/2023 RECOMMENDED BD OF FINANCE (3/16/22)	2022/2023 RTM APPROVED (5/9/22)	RTM Approved \$ Increase	RTM Approved % Increase
PERSONNEL COSTS											
51010	FIRST SELECTMAN	108,024	110,837		55,281	110,837	110,837	110,837	110,837	0	0.00%
51020	OTHER SELECTMEN	3,667	3,780		1,855	3,780	3,780	3,780	3,780	0	0.00%
51110	ADMINISTRATION	64,328	71,061		36,890	72,665	72,665	72,665	72,665	1,604	2.26%
51210	CLERICAL/TECHNICAL	63	75		0	75	75	75	75	0	0.00%
51810	OVERTIME	0	0		0	0	0	0	0	0	
51920	F.I.C.A	13,386	14,210		7,186	14,038	14,038	14,038	14,038	-172	-1.21%
	SUBTOTAL	189,468	199,963	0	101,212	201,395	201,395	201,395	201,395	1,432	0.72%
SERVICES											
52010	ADVERTISING	0	100		0	100	100	100	100	0	0.00%
52020	POSTAGE	55	100		12	100	100	100	100	0	0.00%
52030	PROFESSIONAL FEES	2,113	3,000	24,000	24,000	2,300	2,300	2,300	2,300	-700	-23.33%
52040	SERVICE CONT & REPAIRS	990	0		1,115	1,200	1,200	1,200	1,200	1,200	#DIV/0!
52050	DUES, CONF., & EDUCATION	0	400		0	180	180	180	180	-220	-55.00%
52070	REIMBURSABLE EXPENSE	254	700		0	700	700	700	700	0	0.00%
52080	TELEPHONE	0	0		0	480	480	480	480		
	SUBTOTAL	3,412	4,300	24,000	25,127	5,060	5,060	5,060	5,060	760	17.67%
MATERIALS & SUPPLIES											
53020	OTHER SUPPLIES	830	150		52	150	150	150	150	0	0.00%
53090	FUELS & LUBRICANTS	408	968		243	1,000	1,000	1,000	1,000	32	3.31%
53119	EMERGENCY EXPENDITURE	7,120	0						0		
	SUBTOTAL	8,358	1,118	0	295	1,150	1,150	1,150	1,150	32	2.86%
FURNITURE											
54010	OFFICE FURNITURE		0			0	0	0			
	SUBTOTAL	0	0	0	0	0	0	0	0	0	
DEPARTMENT TOTAL											
		201,238	205,381	24,000	126,634	207,605	207,605	207,605	207,605	2,224	1.08%

TOWN OF WATERFORD
GENERAL FUND
2022-2023 APPROVED BUDGET

DEPT/AGENCY: 10102 REGISTRARS OF VOTERS

LINE ITEM	DESCRIPTION	2020/2021 ACTUAL EXPENDED	2021/2022 RTM APPROP.	2021/2022 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND & ENCUMB AS OF 1/1/22	2022/2023 DEPT/ AGENCY REQUEST	2022/2023 RECOMMENDED BD OF SELECTMEN (2/2/22)	2022/2023 RECOMMENDED BD OF FINANCE (3/16/22)	2022/2023 RTM APPROVED (5/4/22)	RTM Approved \$ Increase	RTM Approved % Increase
PERSONNEL COSTS											
51010	ELECTED OFFICIALS	47,280	47,848		23,924	47,848	47,848	47,848	47,848	0	0.00%
51310	VOTER REGISTRATION	2,744	3,500		1,601	3,500	3,500	3,500	3,500	0	0.00%
51320	ELECTION ACTIVITIES	8,223	6,657		6,959	8,470	8,470	8,470	8,470	1,813	27.23%
51920	F.I.C.A	4,456	4,437		2,485	4,576	4,576	4,576	4,576	139	3.13%
SUBTOTAL		62,703	62,442	0	34,969	64,394	64,394	64,394	64,394	1,952	3.13%
SERVICES											
52010	ADVERTISING	0	1		0	0	0	0	0	-1	-100.00%
52020	POSTAGE	1,404	1,300		560	1,400	1,400	1,400	1,400	100	7.69%
52040	SERVICE CONT. & REPAIRS	2,000	2,250		2,250	2,500	2,500	2,500	2,500	250	11.11%
52050	DUES, CONF., & EDUCATION	470	1,110		220	1,380	1,380	1,380	1,380	270	24.32%
52070	REIMBURSABLE EXPENSE	501	885		161	376	376	376	376	-509	-57.51%
52080	TELEPHONE	0	1		0	0	0	0	0	-1	-100.00%
SUBTOTAL		4,375	5,547	0	3,191	5,656	5,656	5,656	5,656	109	1.97%
MATERIALS & SUPPLIES											
53020	OTHER SUPPLIES	2,595	6,518		645	8,153	8,153	8,153	8,153	1,635	25.08%
SUBTOTAL		2,595	6,518	0	645	8,153	8,153	8,153	8,153	1,635	25.08%
EQUIPMENT											
54180	VOTING MACHINE	0	1		0	1	1	1	1	0	0.00%
SUBTOTAL		0	1	0	0	1	1	1	1	0	0.00%
DEPARTMENT TOTAL		69,673	74,508	0	38,805	78,204	78,204	78,204	78,204	3,696	4.96%

**TOWN OF WATERFORD
GENERAL FUND
2022-2023 APPROVED BUDGET**

DEPT/AGENCY: 10103 BOARD OF FINANCE

LINE ITEM	DESCRIPTION	2020/2021 ACTUAL EXPENDED	2021/2022 RTM APPROP.	2021/2022 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND & ENCUMB AS OF 1/1/22	2022/2023 APPROVED BD/COMM. (1/12/22)	2022/2023 RECOMMENDED BD OF SELECTMEN (2/2/22)	2022/2023 RECOMMENDED BD OF FINANCE (3/2/22)	2022/2023 RTM APPROVED (5/11/22)	RTM Approved \$ Increase	RTM Approved % Increase
PERSONNEL COSTS											
51210	CLERICAL/TECHNICAL	1,460	3,611		330	2,298	2,298	2,298	2,298	-1,313	-36.36%
51920	F.I.C.A	112	276		25	230	230	230	230	-46	-16.67%
	SUBTOTAL	1,572	3,887	0	355	2,528	2,528	2,528	2,528	-1,359	-34.96%
SERVICES											
52010	ADVERTISING	1,694	2,300		0	2,300	2,300	2,300	2,300	0	0.00%
52030	PROFESSIONAL FEES	58,800	59,300		62,500	61,800	61,800	61,800	61,800	2,500	4.22%
52070	REIMBURSABLE EXPENSE		0		0						
	SUBTOTAL	60,494	61,600	0	62,500	64,100	64,100	64,100	64,100	2,500	4.06%
MATERIALS & SUPPLIES											
53010	OFFICE SUPPLIES	16	60		17	45	45	45	45	-15	-25.00%
	SUBTOTAL	16	60	0	17	45	45	45	45	-15	-25.00%
DEPARTMENT TOTAL		62,082	65,547	0	62,872	66,673	66,673	66,673	66,673	1,126	1.72%

TOWN OF WATERFORD
GENERAL FUND
2022-2023 APPROVED BUDGET

DEPT/AGENCY: 10104 ASSESSOR

LINE ITEM	DESCRIPTION	2020/2021 ACTUAL EXPENDED	2021/2022 RTM APPROP.	2021/2022 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND & ENCUMB AS OF 1/1/22	2022/2023 DEPT/ AGENCY REQUEST	2022/2023 RECOMMENDED BD OF SELECTMEN (2/3/22)	2022/2023 RECOMMENDED BD OF FINANCE (3/16/22)	2022/2023 RTM APPROVED (5/3/22)	RTM Approved \$ Increase	RTM Approved % Increase
PERSONNEL COSTS											
51110	ADMINISTRATION	196,533	196,788	(65,000)	123,425	169,295	169,295	169,295	169,295	-27,493	-13.97%
51210	CLERICAL/TECHNICAL	64,060	62,788		26,983	62,224	62,224	62,224	62,224	-564	-0.90%
51810	OVERTIME	0	0		0	0	0	0	0	0	#DIV/0!
51910	FRINGE BENEFITS	891	2,408		0	0	0	0	0	-2,408	
51920	F.I.C.A	19,009	20,041		9,891	17,711	17,711	17,711	17,711	-2,330	-11.63%
SUBTOTAL		280,493	282,025	(65,000)	160,299	249,230	249,230	249,230	249,230	-32,795	-11.63%
SERVICES											
52010	ADVERTISING	214	400		0	400	400	400	400	0	0.00%
52020	POSTAGE	1,286	1,031		138	1,068	1,068	1,068	1,068	37	3.59%
52030	PROFESSIONAL FEES	2,650	250	65,000	45,562	250	250	250	250	0	
52040	SERVICE CONT & REPAIRS	5,487	5,666		2,242	5,921	5,921	5,921	5,921	255	4.50%
52050	DUES, CONF., & EDUCATION	380	1,825		265	1,825	1,825	1,825	1,825	0	0.00%
SUBTOTAL		10,017	9,172	65,000	48,207	9,464	9,464	9,464	9,464	292	3.18%
MATERIALS & SUPPLIES											
53020	OTHER SUPPLIES	282	150		71	150	150	150	150	0	0.00%
53200	PRICING BOOKS	470	500		0	500	500	500	500	0	0.00%
SUBTOTAL		752	650	0	71	650	650	650	650	0	0.00%
								0			
DEPARTMENT TOTAL		291,262	291,847	0	208,577	259,344	259,344	259,344	259,344	-32,503	-11.14%

TOWN OF WATERFORD
GENERAL FUND
2022-2023 APPROVED BUDGET

DEPT/AGENCY: 10105 BD. OF ASSESSMENT APPEALS

LINE ITEM	DESCRIPTION	2020/2021 ACTUAL EXPENDED	2021/2022 RTM APPROP.	2021/2022 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND & ENCUMB AS OF 1/1/22	2022/2023 DEPT/ AGENCY REQUEST	2022/2023 APPROVED BD/COMM. (12/8/21)	2022/2023 RECOMMENDED BD OF SELECTMEN (2/3/22)	2022/2023 RECOMMENDED BD OF FINANCE (3/16/22)	2022/2023 RTM APPROVED (5/9/22)	RTM Approved \$ Increase	RTM Approved % Increase
PERSONNEL COSTS												
51010	ELECTED OFFICIALS	200	300			1,500	1,500	300	300	300	0	0.00%
51210	CLERICAL/TECHNICAL	371	694		74	2,117	2,117	694	694	694	0	0.00%
51810	OVERTIME		0							0	0	#DIV/0!
51920	F.I.C.A	44	76		6	277	277	76	76	76	0	0.00%
	SUBTOTAL	615	1,070	0	80	3,894	3,894	1,070	1,070	1,070	0	0.00%
SERVICES												
52010	ADVERTISING	414	350		133	500	500	350	350	350	0	0.00%
52020	POSTAGE	38	50		8	350	350	50	50	50	0	0.00%
52050	DUES, CONF., & EDUCATION		150		150	150	150	150	150	150	0	0.00%
	SUBTOTAL	452	550	0	291	1,000	1,000	550	550	550	0	0.00%
DEPARTMENT TOTAL		1,067	1,620	0	371	4,894	4,894	1,620	1,620	1,620	0	0.00%

TOWN OF WATERFORD
GENERAL FUND
2022-2023 APPROVED BUDGET

DEPT/AGENCY: 10106 TAX COLLECTOR

LINE ITEM	DESCRIPTION	2020/2021 ACTUAL EXPENDED	2021/2022 RTM APPROP.	2021/2022 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND & ENCUMB AS OF 1/1/22	2022/2023 DEPT/ AGENCY REQUEST	2022/2023 RECOMMENDED BD OF SELECTMEN (2/3/22)	2022/2023 RECOMMENDED BD OF FINANCE (3/16/22)	2022/2023 RTM APPROVED (5/4/22)	RTM Approved \$ Increase	RTM Approved % Increase
PERSONNEL COSTS											
51010	ELECTED OFFICIALS	85,600	86,286		43,806	86,286	86,286	86,286	86,286	0	0.00%
51210	CLERICAL/TECHNICAL	77,299	82,334		41,303	82,070	80,820	80,820	80,820	(1,514)	-1.84%
51810	OVERTIME		0		0	0	0	0	0	0	#DIV/0!
51920	F.I.C.A	11,841	12,900		6,169	12,900	12,784	12,784	12,784	(116)	-0.90%
	SUBTOTAL	174,740	181,520	0	91,278	181,256	179,890	179,890	179,890	(1,630)	-0.90%
SERVICES											
52010	ADVERTISING	655	700		328	675	675	675	675	(25)	-3.57%
52020	POSTAGE	4,874	6,000		3,367	6,000	6,000	6,000	6,000	0	0.00%
52030	PROFESSIONAL FEES	20,550	22,214		8,818	21,399	21,399	21,399	21,399	(815)	-3.67%
52040	SERVICE CONT. & REPAIR	967	1,178		493	1,000	1,000	1,000	1,000	(178)	-15.11%
52050	DUES, CONF. & EDUCATION	165	195		45	895	895	895	895	700	358.97%
	SUBTOTAL	27,211	30,287	0	13,051	29,969	29,969	29,969	29,969	(318)	-1.05%
MATERIALS & SUPPLIES											
53010	OFFICE SUPPLIES	936	35	65	71	280	280	280	280	245	700.00%
	SUBTOTAL	936	35	65	71	280	280	280	280	245	700.00%
OFFICE EQUIPMENT											
54060	OFFICE EQUIPMENT	50	65	(65)	0		0	0	0	(65)	-100.00%
	SUBTOTAL	50	65	(65)	0	0	0	0	0	(65)	-100.00%
	DEPARTMENT TOTAL	202,937	211,907	0	104,400	211,505	210,139	210,139	210,139	(1,768)	-0.83%

**TOWN OF WATERFORD
GENERAL FUND
2022-2023 APPROVED BUDGET**

DEPT/AGENCY: 10107 FINANCE DEPARTMENT

LINE ITEM	DESCRIPTION	2020/2021 ACTUAL EXPENDED	2021/2022 RTM APPROP.	2021/2022 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND & ENCUMB AS OF 1/1/22	2022/2023 DEPT/ AGENCY REQUEST	2022/2023 RECOMMENDED BD OF SELECTMEN (2/8/22)	2022/2023 RECOMMENDED BD OF FINANCE (3/14/22)	2022/2023 RTM APPROVED (5/11/22)	RTM Approved \$ Increase	RTM Approved % Increase
PERSONNEL COSTS											
51010	ELECTED OFFICIALS	28,617	29,485		14,480	28,961	28,961	28,961	28,961	-524	-1.78%
51110	ADMINISTRATION	283,940	292,334		145,909	366,697	366,697	366,697	366,697	74,363	25.44%
51210	CLERICAL/TECHNICAL	191,416	147,394		116,288	131,166	131,166	131,166	131,166	-16,228	-11.01%
51810	OVERTIME	1,711	2,650		398	2,650	2,650	2,650	2,650	0	0.00%
51910	FRINGE BENEFITS	1,615	2,950		200	2,372	2,372	2,372	2,372	-578	-19.59%
51920	F.I.C.A	36,455	36,325		20,191	35,439	35,439	35,439	35,439	-886	-2.44%
	SUBTOTAL	543,754	511,138	0	297,466	567,285	567,285	567,285	567,285	56,147	10.98%
SERVICES											
52010	ADVERTISING	616	500		0	500	500	500	500	0	0.00%
52020	POSTAGE	3,532	4,500		1,457	3,700	3,700	3,700	3,700	-800	-17.78%
52030	PROFESSIONAL FEES	48,380	60,000		46,995	52,000	52,000	52,000	52,000	-8,000	-13.33%
52040	SERVICE CONT. & REPAIR	20,906	24,997		23,066	24,749	24,749	24,749	24,749	-248	-0.99%
52050	DUES, CONF. & EDUCATION	2,324	6,184		1,658	6,423	6,423	6,423	6,423	239	3.86%
52070	REIMBURSABLE EXPENSE		100		0	100	100	100	100	0	0.00%
52080	TELEPHONE	14,783	14,475		14,350	14,839	14,839	14,839	14,839	364	2.51%
	SUBTOTAL	90,541	110,756	0	87,526	102,311	102,311	102,311	102,311	-8,445	-7.62%
MATERIALS & SUPPLIES											
53010	OFFICE SUPPLIES	29,330	32,000		24,370	32,000	32,000	32,000	32,000	0	0.00%
	SUBTOTAL	29,330	32,000	0	24,370	32,000	32,000	32,000	32,000	0	0.00%
OFFICE EQUIPMENT											
54010	OFFICE FURNITURE	70	0		0	2,112	2,113	2,113	2,113	2,113	#DIV/0!
	SUBTOTAL	70	0	0	0	2,112	2,113	2,113	2,113	2,113	#DIV/0!
DEPARTMENT TOTAL											
		663,695	653,894	0	409,362	703,708	703,709	703,709	703,709	49,815	7.62%

TOWN OF WATERFORD
GENERAL FUND
2022-2023 APPROVED. BUDGET

DEPT/AGENCY: 10108 LEGAL DEPARTMENT

LINE ITEM	DESCRIPTION	2020/2021 ACTUAL EXPENDED	2021/2022 RTM APPROP.	2021/2022 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND & ENCUMB AS OF 1/1/22	2022/2023 DEPT/ AGENCY REQUEST	2022/2023 RECOMMENDED BD OF SELECTMEN	2022/2023 RECOMMENDED BD OF FINANCE (3/14/22)	2022/2023 RTM APPROVED (5/11/22)	RTM Approved \$ Increase	RTM Approved % Increase
SERVICES											
52030	PROFESSIONAL SERVICES	292,989	260,000		92,706	260,000	260,000	260,000	260,000	0	0.00%
52540	PROBATE COURT	26,396	33,000		31,519	30,000	30,000	30,000	30,000	(3,000)	-9.09%
52560	MISC. CLAIMS	2,750	5,000		8	5,000	5,000	5,000	5,000	0	0.00%
	SUBTOTAL	322,135	298,000	0	124,233	295,000	295,000	295,000	295,000	(3,000)	-1.01%
DEPARTMENT TOTAL		322,135	298,000	0	124,233	295,000	295,000	295,000	295,000	(3,000)	-1.01%

**TOWN OF WATERFORD
GENERAL FUND
2022-2023 APPROVED BUDGET**

DEPT/AGENCY:

10109

TOWN CLERK

LINE ITEM	DESCRIPTION	2020/2021 ACTUAL EXPENDED	2021/2022 RTM APPROP.	2021/2022 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND & ENCUMB AS OF 1/1/22	2022/2023 DEPT/ AGENCY REQUEST	2022/2023 RECOMMENDED BD OF SELECTMEN (2/2/22)	2022/2023 RECOMMENDED BD OF FINANCE (3/14/22)
PERSONNEL COSTS								
51010	ELECTED OFFICIALS	91,269	92,707		46,707	92,707	92,707	92,707
51110	ADMINISTRATION	75,359	73,966		39,708	79,084	79,084	79,084
51210	CLERICAL/TECHNICAL	53,854	54,957		27,741	54,759	54,759	54,759
51810	OVERTIME	0	100		0	100	100	100
51920	F.I.C.A	15,348	16,962		7,887	17,339	17,339	17,339
	SUBTOTAL	235,830	238,692	0	122,043	243,989	243,989	243,989
SERVICES								
52010	ADVERTISING	0	1,300		505	1,600	1,300	1,300
52020	POSTAGE	3,315	2,500		1,440	3,400	2,500	2,500
52030	PROFESSIONAL FEES	0	1		0	0	0	0
52040	SERVICE CONT. & REPAIR	0	1		0	0	0	0
52050	DUES, CONF. & EDUCATION	610	850		775	850	850	850
52060	PRINTING		1		0	0	0	0
52070	REIMBURSABLE EXPENSE		1		0	0	0	0
52180	VITAL STATISTICS	238	250		0	250	250	250
52510	RENTAL OF EQUIPMENT	27,696	24,000		24,000	24,000	24,000	24,000
	SUBTOTAL	31,859	28,904	0	26,720	30,100	28,900	28,900
MATERIALS & SUPPLIES								
53010	OFFICE SUPPLIES		1		0	0	0	0
53020	OTHER SUPPLIES		1		0	0	0	0
53270	ORDINANCES		1,450		1,159	1,450	1,450	1,450
53280	ELECTION MATERIALS	1,450	700		1,049	1,400	1,400	1,400
53290	MICROFILM SUPPLIES		1			0	0	0
	SUBTOTAL	1,450	2,153	0	2,208	2,850	2,850	2,850
OFFICE EQUIPMENT								
54060	OFFICE EQUIPMENT	1,890	1			0	0	0
	SUBTOTAL	1,890	1	0	0	0	0	0
DEPARTMENT TOTAL		271,029	269,750	0	150,971	276,939	275,739	275,739

TOWN OF WATERFORD
GENERAL FUND
2022-2023 APPROVED BUDGET

DEPT/AGENCY: 10110 PLANNING & ZONING COMMISSION

LINE ITEM	DESCRIPTION	2020/2021 ACTUAL EXPENDED	2021/2022 RTM APPROP.	2021/2022 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND & ENCUMB AS OF 1/1/22	2022/2023 DEPT/ AGENCY REQUEST	2022/2023 APPROVED BD/COMM. (1/22/22)	2022/2023 RECOMMENDED BD OF SELECTMEN (2/3/22)	2022/2023 RECOMMENDED BD OF FINANCE (3/9/22)	2022/2023 RTM APPROVED (5/9/22)	RTM Approved \$ Increase	RTM Approved % Increase
PERSONNEL COSTS												
51110	ADMINISTRATION	106,866	108,835		55,254	111,283	111,283	111,283	111,283	111,283	2,448	2.25%
51120	INSPECTION	269,685	272,386		142,415	282,917	282,917	282,917	282,917	282,917	10,531	3.87%
51210	CLERICAL/TECHNICAL	142,475	149,889		65,473	157,143	157,143	157,143	157,143	157,143	7,254	4.84%
51810	OVERTIME	1,907	5,139		1,320	6,164	6,164	6,164	6,164	6,164	1,025	19.95%
51910	FRINGE BENEFITS	5,268	7,705		3,664	7,955	7,955	7,955	7,955	7,955	250	3.24%
51920	F.I.C.A	37,840	41,613		19,221	30,650	30,650	43,258	43,258	43,258	1,645	3.95%
	SUBTOTAL	564,041	585,567	0	287,347	596,112	596,112	608,720	608,720	608,720	23,153	3.95%
SERVICES												
52010	ADVERTISING	2,790	4,000		2,349	4,000	4,000	4,000	4,000	4,000	0	0.00%
52020	POSTAGE	436	450		187	450	450	450	450	450	0	0.00%
52030	PROFESSIONAL FEES	7,766	20,000		5,500	20,000	20,000	20,000	20,000	20,000	0	0.00%
52040	SERVICE CONT. & REPAIR	25,513	16,741		6,520	16,741	16,741	15,781	15,781	15,781	(960)	-5.73%
52050	DUES, CONF. & EDUCATION	3,427	2,721		1,086	3,371	3,371	3,371	3,371	3,371	650	23.89%
52060	PRINTING	240	450		50	450	450	450	450	450	0	0.00%
52070	REIMBURSABLE EXPENSE	0	200			200	200	200	200	200	0	0.00%
	SUBTOTAL	40,172	44,562	0	15,692	45,212	45,212	44,252	44,252	44,252	(310)	-0.70%
MATERIALS & SUPPLIES												
53010	OFFICE SUPPLIES	2,479	2,750		1,413	2,900	2,900	2,750	2,750	2,750	0	0.00%
53090	FUELS & LUBRICANTS	266	595		96	810	810	810	810	810	215	36.13%
	SUBTOTAL	2,745	3,345	0	1,509	3,710	3,710	3,560	3,560	3,560	215	6.43%
OFFICE EQUIPMENT												
54060	OFFICE FURNITURE & EQUIP.	286	1,440		34	2,487	2,487	1,440	1,440	1,440	0	0.00%
	SUBTOTAL	286	1,440	0	34	2,487	2,487	1,440	1,440	1,440	0	0.00%
DEPARTMENT TOTAL		607,244	634,914	0	304,582	647,521	647,521	657,972	657,972	657,972	23,058	3.63%

TOWN OF WATERFORD
GENERAL FUND
2022-2023 APPROVED BUDGET

DEPT/AGENCY: 10111 BUILDING MAINTENANCE

LINE ITEM	DESCRIPTION	2020/2021 ACTUAL EXPENDED	2021/2022 RTM APPROP.	2021/2022 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND & ENCUMB AS OF 1/1/22	2022/2023 DEPT/ AGENCY REQUEST	2022/2023 RECOMMENDED BD OF SELECTMEN (2/8/22)	2022/2023 RECOMMENDED BD OF FINANCE (3/21/22)	2022/2023 RTM APPROVED (5/9/22)	RTM Approved \$ Increase	RTM Approved % Increase
PERSONNEL COSTS											
51140	FACILITIES COORDINATOR	52,927	76,500		36,346	76,500	76,500	76,500	76,500	0	0.00%
51810	OVERTIME	0	0		0				0	0	
51910	FRINGE BENEFITS	0	75		63	75	75	75	75	0	0.00%
51920	F.I.C.A	4,014	5,858		2,719	5,858	5,858	5,858	5,858	0	0.00%
	SUBTOTAL	56,941	82,433	0	39,128	82,433	82,433	82,433	82,433	0	0.00%
SERVICES											
52010	ADVERTISING	24	1,020		387	0	0	0	0	(1,020)	-100.00%
52040	SERVICE CONT. & REPAIRS	57,821	171,360	(1,500)	111,231	195,178	185,178	185,178	185,178	13,818	8.06%
52090	FUEL OIL/NATURAL GAS	5,848	129,061		30,250	130,000	130,000	130,000	130,000	939	0.73%
52100	ELECTRICITY	64,968	343,343		166,342	398,278	398,278	398,278	398,278	54,935	16.00%
52110	WATER	1,706	12,186		8,893	15,725	15,725	15,725	15,725	3,539	29.04%
52120	SEWER	3,369	21,175		5,920	21,775	21,775	21,775	21,775	600	2.83%
	SUBTOTAL	133,736	678,145	(1,500)	323,023	760,956	750,956	750,956	750,956	72,811	10.74%
MATERIALS & SUPPLIES											
53020	OTHER SUPPLIES	8,432	8,000		7,617	4,000	4,000	4,000	4,000	(4,000)	-50.00%
	SUBTOTAL	8,432	8,000	0	7,617	4,000	4,000	4,000	4,000	(4,000)	-50.00%
IMPROVEMENTS											
55030	BUILDING IMPROVEMENTS	27,012	9,692	1,500	10,560	5,000	5,000	5,000	5,000	(4,692)	-48.41%
	SUBTOTAL	27,012	9,692	1,500	10,560	5,000	5,000	5,000	5,000	(4,692)	-48.41%
DEPARTMENT TOTAL		226,121	778,270	0	380,328	852,389	842,389	842,389	842,389	64,119	8.24%

TOWN OF WATERFORD
GENERAL FUND
2022-2023 APPROVED BUDGET

DEPT/AGENCY: 10112 INSURANCE

LINE ITEM	DESCRIPTION	2020/2021 ACTUAL EXPENDED	2021/2022 RTM APPROP.	2021/2022 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND & ENCUMB AS OF 1/1/22	2022/2023 DEPT/ AGENCY REQUEST	2022/2023 RECOMMENDED BD OF SELECTMEN (2/9/22)	2022/2023 RECOMMENDED BD OF FINANCE (3/14/22)	2022/2023 RTM APPROVED (5/4/22)	RTM Approved \$ Increase	RTM Approved % Increase
SERVICES											
52200	WORKERS' COMPENSATION	657,530	734,664		682,535	698,805	698,805	698,805	698,805	(35,859)	-4.88%
52201	LIABILITY/AUTO/PROPERTY (LAP)	406,751	455,676	77,273	495,269	513,678	513,678	513,678	513,678	58,002	12.73%
52240	UNEMPLOYMENT COMPENSATION	34,265	10,000		0	10,000	10,000	10,000	10,000	0	0.00%
52250	DEDUCTIBLE COVERAGE	4,000	35,000		10,040	20,000	20,000	20,000	20,000	(15,000)	-42.86%
52251	HEALTHCARE	3,398,170	3,458,563		185,048	3,460,000	3,460,000	3,460,000	3,460,000	1,437	0.04%
52252	LONG TERM DISABILITY	2,911	3,000		4,622	4,038	4,038	4,038	4,038	1,038	34.60%
52253	LIFE INSURANCE	20,444	21,000		21,791	22,151	22,151	22,151	22,151	1,151	5.48%
	SUBTOTAL	4,524,071	4,717,903	77,273	1,399,305	4,728,672	4,728,672	4,728,672	4,728,672	10,769	0.23%
DEPARTMENT TOTAL		4,524,071	4,717,903	77,273	1,399,305	4,728,672	4,728,672	4,728,672	4,728,672	10,769	0.23%

TOWN OF WATERFORD
GENERAL FUND
2022-2023 APPROVED BUDGET

DEPT/AGENCY: 10113 ECONOMIC DEVELOPMENT COMM.

LINE ITEM	DESCRIPTION	2020/2021 ACTUAL EXPENDED	2021/2022 RTM APPROP.	2021/2022 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND & ENCUMB AS OF 1/1/22	2022/2023 DEPT/ AGENCY REQUEST	2022/2023 APPROVED BD/COMM. (12/9/21)	2022/2023 RECOMMENDED BD OF SELECTMEN (12/3/22)	2022/2023 RECOMMENDED BD OF FINANCE (3/9/22)	2022/2023 RTM APPROVED (5/9/22)	RTM Approved \$ Increase	RTM Approved % Increase
SERVICES												
52010	ADVERTISING		425			1,000	1,000	1,000	1,000	1,000	575	135.29%
52020	POSTAGE		0								0	
52030	PROFESSIONAL FEES		1,500			16,000	16,000	16,000	16,000	16,000	14,500	
52050	DUES, CONF. & EDUC.	7,043	7,851		7,103	10,071	10,071	10,071	10,071	10,071	2,220	28.28%
52060	PRINTING		150			200	200	200	200	200	50	33.33%
52070	REIMBURSABLE EXPENSES		150			200	200	200	200	200	50	33.33%
SUBTOTAL		7,043	10,076	0	7,103	27,471	27,471	27,471	27,471	27,471	17,395	172.64%
MATERIALS & SUPPLIES												
53010	OFFICE SUPPLIES	0	0	0	0	0	0	0	0	0		
SUBTOTAL		0	0	0	0	0	0	0	0	0	0	
DEPARTMENT TOTAL												
		7,043	10,076	0	7,103	27,471	27,471	27,471	27,471	27,471	17,395	172.64%

TOWN OF WATERFORD
GENERAL FUND
2022-2023 APPROVED BUDGET

DEPT/AGENCY: 10114 CONSERVATION COMMISSION

LINE ITEM	DESCRIPTION	2020/2021 ACTUAL EXPENDED	2021/2022 RTM APPROP.	2021/2022 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND & ENCUMB AS OF 1/1/22	2022/2023 DEPT/ AGENCY REQUEST	2022/2023 APPROVED BD/COMM. (10/28/21)	2022/2023 RECOMMENDED BD OF SELECTMEN (2/3/22)	2022/2023 RECOMMENDED BD OF FINANCE (3/9/22)	2022/2023 RTM APPROVED (5/9/22)	RTM Approved \$ Increase	RTM Approved % Increase
SERVICES												
52010	ADVERTISING	989	1,500		462	1,800	1,800	1,500	1,500	1,500	0	0.00%
52020	POSTAGE	106	125		40	125	125	125	125	125	0	0.00%
52030	PROFESSIONAL SERVICES	250	3,500			3,500	3,500	3,500	3,500	3,500	0	0.00%
52031	PLANNING SERVICES	12,000	12,000			12,000	12,000	12,000	12,000	12,000	0	0.00%
52050	DUES, CONF. & EDUC.	295	600		95	600	600	600	600	600	0	0.00%
52060	PRINTING	1	25			25	25	25	25	25	0	0.00%
SUBTOTAL		13,641	17,750	0	597	18,050	18,050	17,750	17,750	17,750	0	0.00%
MATERIALS & SUPPLIES												
53020	OTHER SUPPLIES	331	500			500	500	500	500	500	0	0.00%
SUBTOTAL		331	500	0	0	500	500	500	500	500	0	0.00%
DEPARTMENT TOTAL												
		13,972	18,250	0	597	18,550	18,550	18,250	18,250	18,250	0	0.00%

TOWN OF WATERFORD
GENERAL FUND
2022-2023 APPROVED BUDGET

DEPT/AGENCY: 10115 ZONING BOARD OF APPEALS

LINE ITEM	DESCRIPTION	2020/2021 ACTUAL EXPENDED	2021/2022 RTM APPROP.	2021/2022 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND & ENCUMB AS OF 1/1/22	2022/2023 DEPT/ AGENCY REQUEST	2022/2023 RECOMMENDED BD OF SELECTMEN (2/3/22)	2022/2023 RECOMMENDED BD OF FINANCE (3/9/22)	2022/2023 RTM APPROVED (5/9/22)	RTM Approved \$ Increase	RTM Approved % Increase
SERVICES											
52010	ADVERTISING	2,908	3,700		1,861	3,700	3,700	3,700	3,700	0	0.00%
52020	POSTAGE	155	160		40	160	160	160	160	0	0.00%
52050	DUES, CONF. & EDUC.	200	400		50	400	400	400	400	0	0.00%
SUBTOTAL		3,263	4,260	0	1,951	4,260	4,260	4,260	4,260	0	0.00%
MATERIALS & SUPPLIES											
53010	OFFICE SUPPLIES	85	50			50	50	50	50	0	0.00%
SUBTOTAL		85	50	0	0	50	50	50	50	0	0.00%
DEPARTMENT TOTAL		3,348	4,310	0	1,951	4,310	4,310	4,310	4,310	0	0.00%

TOWN OF WATERFORD
GENERAL FUND
2022-2023 APPROVED BUDGET

DEPT/AGENCY: 10116 RETIREMENT COMMISSION

LINE ITEM	DESCRIPTION	2020/2021 ACTUAL EXPENDED	2021/2022 RTM APPROP.	2021/2022 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND & ENCUMB AS OF 1/1/22	2022/2023 DEPT/ AGENCY REQUEST	2022/2023 APPROVED BD/COMM. (12/16/21)	2022/2023 RECOMMENDED BD OF SELECTMEN (2/9/22)	2022/2023 RECOMMENDED BD OF FINANCE (3/14/22)	2022/2023 RTM APPROVED (5/11/22)	RTM Approved \$ Increase	RTM Approved % Increase
	PERSONNEL COSTS											
51930	HYPERTENSION/ HEART DISEASE	173,096	181,448		92,229	173,820	173,820	173,820	173,820	173,820	(7,628)	-4.20%
51940	PENSION CONTRIBUTIONS	4,207,520	4,348,776		2,272,244	4,727,807	4,581,338	4,581,338	4,581,338	4,581,338	232,562	5.35%
51945	RETIREE HEALTH BENEFITS	387,045	402,682		189,804	434,598	434,598	434,598	434,598	434,598	31,916	7.93%
51949	OPEB TRUST FUND CONTRIBUTION	1,101,967	750,000		757,100	1,143,311	1,143,311	1,143,311	1,143,311	1,143,311	393,311	52.44%
	SUBTOTAL	5,869,628	5,682,906	0	3,311,377	6,479,536	6,333,067	6,333,067	6,333,067	6,333,067	650,161	11.44%
	DEPARTMENT TOTAL	5,869,628	5,682,906	0	3,311,377	6,479,536	6,333,067	6,333,067	6,333,067	6,333,067	650,161	11.44%

TOWN OF WATERFORD
GENERAL FUND
2022-2023 APPROVED ROPOSED BUDGET

DEPT/AGENCY: 10117 REPRESENTATIVE TOWN MEETING

LINE ITEM	DESCRIPTION	2020/2021 ACTUAL EXPENDED	2021/2022 RTM APPROP.	2021/2022 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND & ENCUMB AS OF 1/1/22	2022/2023 DEPT/ AGENCY REQUEST	2022/2023 APPROVED BD/COMM. (12/6/21)	2022/2023 RECOMMENDED BD OF SELECTMEN (2/2/22)	2022/2023 RECOMMENDED BD OF FINANCE (3/16/22)	2022/2023 RTM APPROVED (5/4/22)	RTM Approved \$ Increase	RTM Approved % Increase
PERSONNEL COSTS												
51210	CLERICAL/TECHNICAL	0	1			1	1	1	1	1	0	0.00%
51920	F.I.C.A											
	SUBTOTAL	0	1	0	0	1	1	1	1	1	0	0.00%
SERVICES												
52010	ADVERTISING	5,214	6,000		1,557	6,000	6,000	6,000	6,000	6,000	0	0.00%
52020	POSTAGE	0	50			50	50	50	50	50		
52050	DUES, CONFERENCES, EDUC.	6,426	12,852		12,852	12,852	12,852	12,852	12,852	12,852	0	0.00%
	SUBTOTAL	11,640	18,902	0	14,409	18,902	18,902	18,902	18,902	18,902	0	0.00%
DEPARTMENT TOTAL		11,640	18,903	0	14,409	18,903	18,903	18,903	18,903	18,903	0	0.00%

TOWN OF WATERFORD
GENERAL FUND
2022-2023 APPROVED BUDGET

DEPT/AGENCY: 10118 BUILDING DEPARTMENT

LINE ITEM	DESCRIPTION	2020/2021 ACTUAL EXPENDED	2021/2022 RTM APPROP.	2021/2022 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND & ENCUMB AS OF 1/1/22	2022/2023 DEPT/ AGENCY REQUEST	2022/2023 RECOMMENDED BD OF SELECTMEN (2/8/22)	2022/2023 RECOMMENDED BD OF FINANCE (3/9/22)	2022/2023 RTM APPROVED (5/9/22)	RTM Approved \$ Increase	RTM Approved % Increase
PERSONNEL COSTS											
51110	ADMINISTRATION	100,036	95,976		51,673	102,600	102,600	102,600	102,600	6,624	6.90%
51120	INSPECTION	134,209	159,207		50,260	174,632	174,632	174,632	174,632	15,425	9.69%
51810	OVERTIME	821	1,243		0	1,102	1,102	1,102	1,102	(141)	-11.34%
51910	FRINGE BENEFITS	1,389	3,925		2,329	2,625	2,625	2,625	2,625	(1,300)	-33.12%
51920	FICA	17,332	20,029		7,374	21,494	21,494	21,494	21,494	1,465	7.31%
	SUBTOTAL	253,787	280,380	0	111,636	302,453	302,453	302,453	302,453	22,073	7.87%
SERVICES											
52010	ADVERTISING	833	1,050		850	750	750	750	750	(300)	-28.57%
52020	POSTAGE	946	900		538	1,000	1,000	1,000	1,000	100	11.11%
52030	PROFESSIONAL FEES	3,262	750		2,362	750	750	750	750	0	0.00%
52040	SERVICE CONT. & REPAIRS	2,175	2,658		2,350	3,303	3,303	3,303	3,303	645	24.27%
52050	DUES, CONF., & EDUCATION	1,147	5,480		1,901	5,480	5,480	5,480	5,480	0	0.00%
	SUBTOTAL	8,363	10,838	0	5,639	11,283	11,283	11,283	11,283	445	4.11%
MATERIALS & SUPPLIES											
53010	OFFICE SUPPLIES	129	850		0	2,400	1,400	1,400	1,400	550	64.71%
53090	FUELS & LUBRICANTS	507	540		175	893	893	893	893	353	65.37%
	SUBTOTAL	636	1,390	0	175	3,293	2,293	2,293	2,293	903	64.96%
EQUIPMENT											
54060	OFFICE EQUIPMENT	0	400		0	792	612	612	612	212	53.00%
	SUBTOTAL	0	400	0	0	792	612	612	612	212	53.00%
DEPARTMENT TOTAL		262,786	293,008	0	117,450	317,821	316,641	316,641	316,641	23,633	8.07%

TOWN OF WATERFORD
GENERAL FUND
2022-2023 APPROVED BUDGET

DEPT/AGENCY: 10119 YOUTH & FAMILY SERVICES

LINE ITEM	DESCRIPTION	2020/2021 ACTUAL EXPENDED	2021/2022 RTM APPROP.	2021/2022 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND & ENCUMB AS OF 1/1/22	2022/2023 DEPT/ AGENCY REQUEST	2022/2023 APPROVED BD/COMM. (1/10/22)	2022/2023 RECOMMENDED BD OF SELECTMEN (2/2/22)	2022/2023 RECOMMENDED BD OF FINANCE (3/7/22)	2022/2023 RTM APPROVED (5/4/22)	RTM Approved \$ Increase	RTM Approved % Increase
PERSONNEL COSTS												
51110	ADMINISTRATION	145,109	141,683		75,467	151,689	151,689	151,689	151,689	151,689	10,006	7.06%
51210	CLERICAL/TECHNICAL	55,228	46,542	62,992	49,732	73,253	73,253	73,253	73,253	73,253	26,711	57.39%
51810	OVERTIME	355	0	200	461					0	0	#DIV/0!
51920	FICA	13,852	14,399	3,733	8,827	17,208	17,208	17,208	17,208	17,208	2,809	19.51%
	SUBTOTAL	214,544	202,624	66,925	134,487	242,150	242,150	242,150	242,150	242,150	39,526	19.51%
SERVICES												
52020	POSTAGE	360	200		73	200	200	200	200	200	0	0.00%
52030	PROFESSIONAL FEES	19,324	22,000		18,428	22,000	22,000	22,000	22,000	22,000	0	0.00%
52040	SERVICE CONT. & REPAIRS	820	1,060		863	1,060	1,060	1,060	1,060	1,060	0	0.00%
52050	DUES, CONF. & EDUCATION	550	550		550	550	550	550	550	550	0	0.00%
52080	TELEPHONE	3,110	2,200		1,177	2,200	2,200	2,200	2,200	2,200	0	0.00%
52100	ELECTRICITY	18,591	0							0		
52110	WATER	57	0							0		
52120	SEWER	554	0							0		
52380	PROGRAMS	2,511	4,000	(200)	1,070	4,000	4,000	4,000	4,000	4,000	0	0.00%
	SUBTOTAL	45,877	30,010	(200)	22,161	30,010	30,010	30,010	30,010	30,010	0	0.00%
MATERIALS & SUPPLIES												
53010	OFFICE SUPPLIES	0	0	0								
53020	OTHER SUPPLIES	0	0	0								
	SUBTOTAL	0	0	0	0	0	0	0	0	0		
OFFICE EQUIPMENT												
54020	EQUIPMENT & FURNITURE	0	0	0								
	SUBTOTAL	0	0	0	0	0	0	0	0	0		
DEPARTMENT TOTAL		260,421	232,634	66,725	156,648	272,160	272,160	272,160	272,160	272,160	39,526	16.99%

**TOWN OF WATERFORD
GENERAL FUND
2022-2023 APPROVED BUDGET**

DEPT/AGENCY: 10120 SOCIAL SERVICE GRANTS/MISC

LINE ITEM	DESCRIPTION	2020/2021 ACTUAL EXPENDED	2021/2022 RTM APPROP.	2021/2022 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND & ENCUMB AS OF 1/1/22	2022/2023 DEPT/ AGENCY REQUEST	2022/2023 APPROVED BD/COMM. (1/11/22)	2022/2023 RECOMMENDED BD OF SELECTMEN (2/2/22)	2022/2023 RTM APPROVED (5/4/22)	RTM Approved \$ Increase	RTM Approved % Increase
SERVICES											
52590	WATERFORD SHELLFISH COMMISSION	1,664	2,000		2,000	2,721	1,721	1,721	1,721	-279	-13.95%
52633	WATERFORD/EAST LYME SHELLFISH	1,250	2,500		2,500	3,500	2,500	2,500	2,500	0	0.00%
52634	SECT COUNCIL OF GOVERNMENTS (SCCOG)	10,734	10,734		10,734	10,764	10,764	10,764	10,764	30	0.28%
52635	HISTORIC PROPERTIES COMMISSION	211	400		94	400	400	400	400	0	0.00%
52636	T.V.C.C.A.	5,000	5,000		5,000	5,500	5,500	5,500	5,500	500	10.00%
52638	DISABLED AMERICAN VETERANS	250	250		250	250	250	250	250	0	0.00%
52639	V.F.W. POST 6573, 9975 & AL 161	1,994	1,994		0	1,994	1,994	1,994	1,994	0	0.00%
52643	SAFE FUTURES	6,500	6,500		6,500	6,500	6,500	6,500	6,500	0	0.00%
52644	SEAT	35,888	35,888		35,888	36,965	36,965	36,965	36,965	1,077	3.00%
52645	EASTERN CT CONSERVATION DISTRICT INC	1,500	1,500		0	1,500	1,500	1,500	1,500	0	0.00%
52646	TOWN HISTORIAN	730	800		369	800	800	800	800	0	0.00%
SUBTOTAL		65,721	67,566	0	63,335	70,894	68,894	68,894	68,894	1,328	1.97%
CONTRIBUTIONS TO OUTSIDE AGENCIES											
58340	WTFD HISTORICAL SOCIETY	1,800	1,800		1,800	2,000	2,000	2,000	2,000	200	11.11%
58440	UNITED COMMUNITY & FAMILY SERVICES	7,200	7,200		7,200	8,000	8,000	8,000	8,000	800	11.11%
58450	THE ARC OF EASTERN CONNECTICUT	1,800	1,800		1,800	1,800	1,800	1,800	1,800	0	0.00%
58595	NL HOMELESS HOSPITALITY CENTER	5,000	5,000		5,000	7,500	7,500	7,500	7,500	2,500	50.00%
58596	SACCEC		1,000		1,000	0	0	0	0	-1,000	-100.00%
SUBTOTAL		15,800	16,800	0	16,800	19,300	19,300	19,300	19,300	2,500	14.88%
DEPARTMENT TOTAL											
		81,521	84,366	0	80,135	90,194	88,194	88,194	88,194	3,828	4.54%

TOWN OF WATERFORD
GENERAL FUND
2022-2023 APPROVED BUDGET

DEPT/AGENCY: 10121 CONTINGENCY

LINE ITEM	DESCRIPTION	2020/2021 ACTUAL EXPENDED	2021/2022 RTM APPROP.	2021/2022 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND & ENCUMB AS OF 1/1/22	2022/2023 DEPT/ AGENCY REQUEST	2022/2023 APPROVED BD/COMM. (12/8/21)	2022/2023 RECOMMENDED BD OF SELECTMEN (2/2/22)	2022/2023 RECOMMENDED BD OF FINANCE (3/2/22)	2022/2023 RTM APPROVED (5/4/22)	RTM Approved \$ Increase	RTM Approved % Increase
MISCELLANEOUS												
59010	CONTINGENCY	204,072	265,000		178,687	265,000	265,000	265,000	265,000	265,000	0	0.00%
	SUBTOTAL	204,072	265,000	0	178,687	265,000	265,000	265,000	265,000	265,000	0	0.00%
DEPARTMENT TOTAL		204,072	265,000	0	178,687	265,000	265,000	265,000	265,000	265,000	0	0.00%

**TOWN OF WATERFORD
GENERAL FUND
2022-2023 APPROVED BUDGET**

DEPT/AGENCY: 10122 EMERGENCY MANAGEMENT

LINE ITEM	DESCRIPTION	2020/2021 ACTUAL EXPENDED	2021/2022 RTM APPROP.	2021/2022 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND & ENCUMB AS OF 1/1/22	2022/2023 DEPT/ AGENCY REQUEST	2022/2023 RECOMMENDED BD OF SELECTMEN (2/2/22)	2022/2023 RECOMMENDED BD OF FINANCE (3/2/22)	2022/2023 RTM APPROVED (5/11/22)	RTM Approved \$ Increase	RTM Approved % Increase
PERSONNEL COSTS											
51110	ADMINISTRATION	77,190	75,189		39,910	78,611	78,611	78,611	78,611	3,422	4.55%
51210	CLERICAL/TECHNICAL	13,305	14,256	(10,000)	1,685	3,486	3,486	3,486	3,486	(10,770)	-75.55%
51240	DISPATCH EDUCATION INCENTIVE	120	2,300		0	2,300	2,300	2,300	2,300	0	0.00%
51440	DISPATCH PERSONNEL	615,833	647,530		313,169	663,371	663,371	663,371	663,371	15,841	2.45%
51810	DISPATCH OVERTIME	131,587	131,668		77,520	134,630	134,630	134,630	134,630	2,962	2.25%
51823	EMERGENCY PERSONNEL	0	1,800			1,800	1,800	1,800	1,800	0	0.00%
51830	TRAINING OVERTIME	2,717	7,080		1,696	7,080	7,080	7,080	7,080	0	0.00%
51920	FICA	60,055	68,198		31,529	68,552	68,552	68,552	68,552	354	0.52%
	SUBTOTAL	900,807	948,021	(10,000)	465,509	959,830	959,830	959,830	959,830	11,809	1.25%
SERVICES											
52010	ADVERTISING	0	200		0	200	200	200	200	0	0.00%
52020	POSTAGE	2	1,000		5	1,000	1,000	1,000	1,000	0	0.00%
52030	PROFESSIONAL FEES	999	1,000		0	1,000	1,000	1,000	1,000	0	0.00%
52040	SERVICE CONT & REPAIR	29,066	43,920		6,682	40,034	40,034	40,034	40,034	(3,886)	-8.85%
52050	DUES, CONF., & EDUCATION	3,893	22,084		0	21,984	21,984	21,984	21,984	(100)	-0.45%
52060	PRINTING	0	200		0	200	200	200	200	0	0.00%
52080	TELEPHONE	27,567	28,368		9,039	28,368	28,368	28,368	28,368	0	0.00%
52100	ELECTRICITY	34,717	0		0	0	0	0	0	0	#DIV/0!
52300	TRAINING, EDUC & EMERG	1,620	2,600		1,221	2,600	2,600	2,600	2,600	0	0.00%
52370	DISPATCH CLOTHING ALLOWANCE	5,274	3,760			3,760	3,760	3,760	3,760	0	0.00%
52415	GENERATOR MAINTENANCE	0	6,200			6,200	6,200	6,200	6,200	0	0.00%
	SUBTOTAL	103,138	109,332	0	16,947	105,346	105,346	105,346	105,346	(3,986)	-3.65%
MATERIALS & SUPPLIES											
53010	OFFICE SUPPLIES	44	250			250	250	250	250	0	0.00%
53020	OTHER SUPPLIES	1,015	1,030			1,030	1,030	1,030	1,030	0	0.00%
53090	FUELS & LUBRICANTS	0	1,030		87	1,030	1,030	1,030	1,030	0	0.00%
53120	SHELTER SUPPLIES	0	600		48	600	600	600	600	0	0.00%
53130	RADIOLOGICAL SUPPLIES	229	400			400	400	400	400	0	0.00%
	SUBTOTAL	1,288	3,310	0	135	3,310	3,310	3,310	3,310	0	0.00%
EQUIPMENT											
54120	DISPATCH CENTER EQUIPMENT	16,693	2,000			0	0	0	0	(2,000)	-100.00%
54150	SURPLUS EQUIPMENT		1			0	0	0	0	(1)	-100.00%
54190	EMERGENCY EQUIPMENT		1			0	0	0	0	(1)	-100.00%
	SUBTOTAL	16,693	2,002	0	0	0	0	0	0	(2,002)	-100.00%
DEPARTMENT TOTAL											
		1,021,926	1,062,665	(10,000)	482,591	1,068,486	1,068,486	1,068,486	1,068,486	5,821	0.55%

**TOWN OF WATERFORD
GENERAL FUND
2022-2023 APPROVED BUDGET**

DEPT/AGENCY: 10123 FIRE SERVICES

LINE ITEM	DESCRIPTION	2020/2021 ACTUAL EXPENDED	2021/2022 RTM APPROP.	2021/2022 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND & ENCUMB AS OF 1/1/22	2022/2023 DEPT/ AGENCY REQUEST	2022/2023 RECOMMENDED BD OF SELECTMEN (2/8/22)	2022/2023 RECOMMENDED BD OF FINANCE (3/14/22)	2022/2023 RTM (5/9/22)	RTM Approved \$ Increase	RTM Approved % Increase
PERSONNEL COSTS											
51110	ADMINISTRATION	285,451	222,985		99,430	247,202	247,202	247,202	247,202	24,217	10.86%
51120	INSPECTION	78,582	78,566		76,162	81,715	81,715	81,715	81,715	3,149	4.01%
51210	CLERICAL/TECHNICAL	130,019	142,330	(5,000)	73,507	139,552	139,552	139,552	139,552	(2,778)	-1.95%
51240	EDUCATION INCENTIVE	18,473	20,430		12,620	16,750	16,750	16,750	16,750	(3,680)	-18.01%
51410	FULL TIME FIRE FIGHTING	1,300,592	1,413,050		651,463	1,043,458	1,043,458	1,043,458	1,043,458	(369,592)	-26.16%
51412	PART TIME FIRE FIGHTING					310,584	310,584	310,584	310,584		
51411	INCENTIVE PROGRAM STIPENDS	0	50,000		0	40,000	40,000	40,000	40,000	10,000	
51810	OVERTIME	273,755	85,647		148,998	238,250	238,250	238,250	238,250	152,603	178.18%
51920	FICA	151,651	153,997		75,258	161,990	161,990	161,990	161,990	7,993	5.19%
	SUBTOTAL	2,238,523	2,167,005	(5,000)	1,137,438	2,279,501	2,279,501	2,279,501	2,279,501	112,496	5.19%
SERVICES											
52010	ADVERTISING	380	200	300	568	400	400	400	400	200	100.00%
52020	POSTAGE	216	250		40	250	250	250	250	0	0.00%
52030	PROFESSIONAL FEES	4,537	3,875	(1,000)	901	4,150	4,150	4,150	4,150	275	7.10%
52040	SERV. CONT & REPAIRS	14,400	13,530	(3,760)	6,545	13,530	13,530	13,530	13,530	0	0.00%
52050	DUES, CONFERENCES & EDUC.	24,686	45,000	(7,000)	8,637	36,800	36,800	36,800	36,800	(8,200)	-18.22%
52060	PRINTING	26	0	50	11	50	50	50	50	50	
52070	REIMBURSABLE EXPENSE		1,500	(50)	414	1,500	1,500	1,500	1,500	0	0.00%
52080	TELEPHONE	18,817	17,035		6,825	18,500	18,500	18,500	18,500	1,465	8.60%
52090	HEATING OIL	32,462	0			0	0	0	0	0	#DIV/0!
52100	ELECTRICITY	61,966	0			0	0	0	0	0	#DIV/0!
52110	WATER	5,368	0			0	0	0	0	0	#DIV/0!
52120	SEWER	8,104	0			0	0	0	0	0	#DIV/0!
52290	PUBLIC SAFETY AWARENESS	410	2,500		1,467	5,000	5,000	5,000	5,000	2,500	100.00%
52310	EXAMINATIONS	5,373	8,000		4,639	10,000	10,000	10,000	10,000	2,000	25.00%
52320	RENTAL OF HYDRANTS	450,806	457,200		112,702	457,200	457,200	457,200	457,200	0	0.00%
52370	CLOTHING ALLOWANCE	10,688	18,250		9,351	19,000	19,000	19,000	19,000	750	4.11%
52371	FIRE POLICE	21	1,500		1,035	750	750	750	750	(750)	-50.00%
52372	INSURANCE	134,223	138,564	5,760	144,321	140,934	140,934	140,934	140,934	2,370	1.71%
52373	LP GAS	3,258	3,500		439	5,600	5,600	5,600	5,600	2,100	60.00%
52374	CABLE TELEVISION	6,983	7,500		3,887	7,500	7,500	7,500	7,500	0	0.00%
52375	LADDER TESTING & REPAIRS	5,919	5,825		7,177	7,800	7,800	7,800	7,800	1,975	33.91%
52376	HYDRAULIC TESTING & REPAIRS	1,935	2,500	5,000	4,812	3,500	3,500	3,500	3,500	1,000	40.00%
52377	BREATHING APPARATUS TESTING & REPAIRS	11,861	8,760		7,778	8,760	8,760	8,760	8,760	0	0.00%
52378	BUILDING MAINTENANCE	91,719	85,000	(14,300)	36,345	87,000	87,000	87,000	87,000	2,000	2.35%
52379	HOSE TESTING AND REPAIRS	7,539	9,825			9,825	9,825	9,825	9,825	0	0.00%
52387	PUMP TESTING SERVICES	2,475	4,000		1,200	4,000	4,000	4,000	4,000	0	0.00%
52392	GENERATOR MAINT. & REPAIRS	1,690	4,225	15,000	7,447	9,500	9,500	9,500	9,500	5,275	124.85%
	SUBTOTAL	905,862	838,539	0	366,541	851,549	851,549	851,549	851,549	13,010	1.55%

TOWN OF WATERFORD
GENERAL FUND
2022-2023 APPROVED BUDGET

DEPT/AGENCY: 10123 FIRE SERVICES

LINE ITEM	DESCRIPTION	2020/2021 ACTUAL EXPENDED	2021/2022 RTM APPROP.	2021/2022 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND & ENCUMB AS OF 1/1/22	2022/2023 DEPT/ AGENCY REQUEST	2022/2023 RECOMMENDED BD OF SELECTMEN (2/8/22)	2022/2023 RECOMMENDED BD OF FINANCE (3/14/22)	2022/2023 RTM (5/9/22)	RTM Approved \$ Increase	RTM Approved % Increase
MATERIALS & SUPPLIES											
53010	OFFICE SUPPLIES	519	1,500		254	1,500	1,500	1,500	1,500	0	0.00%
53020	OTHER SUPPLIES	24,290	18,000		5,712	15,000	15,000	15,000	15,000	(3,000)	-16.67%
53021	CONSUMABLE SUPPLIES	4,131	7,500		2,882	4,000	4,000	4,000	4,000	(3,500)	-46.67%
53070	AUTOMOTIVE REPAIRS	111,849	90,000		73,328	110,000	110,000	110,000	110,000	20,000	22.22%
53090	FUELS & LUBRICANTS	20,647	18,740		10,420	29,370	29,370	29,370	29,370	10,630	56.72%
53110	COMPUTER SUPPLIES	1,728	3,000		318	1,500	1,500	1,500	1,500	(1,500)	-50.00%
53111	FF - PROTECTIVE CLOTHING	76,728	78,750		18,584	35,000	35,000	35,000	35,000	(43,750)	-55.56%
53112	FIREFIGHTING SUPPLIES & REPAIRS	11,327	10,000		1,767	9,000	9,000	9,000	9,000	(1,000)	-10.00%
53113	VOLUNTEER RESPONDER AWARDS	518	5,000		316	5,000	5,000	5,000	5,000	0	0.00%
53114	MEDICAL SUPPLIES	0	10,000		2,462	8,000	8,000	8,000	8,000	(2,000)	
SUBTOTAL		251,737	242,490	0	116,043	218,370	218,370	218,370	218,370	(24,120)	-9.95%
EQUIPMENT											
54060	OFFICE EQUIPMENT	209	3,000			2,000	2,000	2,000	2,000	(1,000)	-33.33%
54202	EQUIPMENT - FIRE INVESTIGATIONS	158	500		367	500	500	500	500	0	0.00%
54218	FIREFIGHTER EQUIPMENT	16,995	35,000			30,000	30,000	30,000	30,000	(5,000)	-14.29%
54220	RADIO/EMERGENCY LIGHTS	11,558	10,000		7,084	9,000	9,000	9,000	9,000	(1,000)	-10.00%
54222	RESCUE TRUCK EQUIPMENT	6,979	7,500			5,500	5,500	5,500	5,500	(2,000)	-26.67%
54226	EQUIPMENT	11,666	22,000			12,000	12,000	12,000	12,000	(10,000)	-45.45%
SUBTOTAL		47,565	78,000	0	7,451	59,000	59,000	59,000	59,000	(19,000)	-24.36%
DEPARTMENT TOTAL											
		3,443,687	3,326,034	(5,000)	1,627,473	3,408,420	3,408,420	3,408,420	3,408,420	82,386	2.48%

**TOWN OF WATERFORD
GENERAL FUND
2022-2023 APPROVED BUDGET**

DEPT/AGENCY: 10129 POLICE COMMISSION

LINE ITEM	DESCRIPTION	2020/2021 ACTUAL EXPENDED	2021/2022 RTM APPROP.	2021/2022 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND & ENCUMB AS OF 1/1/22	2022/2023 DEPT/ AGENCY REQUEST	2022/2023 APPROVED BD/COMM. (12/8/21)	2022/2023 RECOMMENDED BD OF SELECTMEN (2/2/22)	2022/2023 RECOMMENDED BD OF FINANCE (3/2/22)	2022/2023 RTM APPROVED (5/11/22)	RTM Approved \$ Increase	RTM Approved % Increase
PERSONNEL COSTS												
51110	ADMINISTRATION	481,981	496,902		326,281	497,883	497,883	497,883	497,883	497,883	981	0.20%
51210	CLERICAL/TECHNICAL	310,999	300,922	(58,254)	117,672	247,200	247,200	247,200	247,200	247,200	(53,722)	-17.85%
51220	CUSTODIAL	17,559	46,098		15,139	46,098	46,098	46,098	46,098	46,098	0	0.00%
51420	PATROL	3,284,650	3,353,956		1,692,493	3,437,122	3,437,122	3,437,122	3,437,122	3,437,122	83,166	2.48%
51421	MARINE PATROL	23,519	23,350		10,944	23,914	23,914	23,914	23,914	23,914	564	2.42%
51430	DETECTIVE	478,474	494,794		242,686	500,643	500,643	500,643	500,643	500,643	5,849	1.18%
51435	COMM. SERVICE OFFICERS	112,913	136,857		58,964	123,688	123,688	123,688	123,688	123,688	(13,169)	-9.62%
51450	EXTRA DUTY		0		490					0	0	#DIV/0!
51810	OVERTIME	128,863	145,838		63,454	150,075	150,075	150,075	150,075	150,075	4,237	2.91%
51820	REPLACEMENT OVERTIME	422,264	360,508		198,567	360,508	360,508	360,508	360,508	360,508	0	0.00%
51830	TRAINING & EDUCATION	76,507	137,702		6,263	135,202	135,202	135,202	135,202	135,202	(2,500)	-1.82%
51910	FRINGE BENEFITS	-223	0							0	0	
51920	FICA	391,804	426,138		203,319	428,081	428,081	428,081	428,081	428,081	1,943	0.46%
	SUBTOTAL	5,729,310	5,923,065	(58,254)	2,936,272	5,950,414	5,950,414	5,950,414	5,950,414	5,950,414	27,349	0.46%
SERVICES												
52010	ADVERTISING	429	500			500	500	500	500	500	0	0.00%
52020	POSTAGE	994	2,000		289	2,000	2,000	2,000	2,000	2,000	0	0.00%
52030	PROFESSIONAL FEES	10,961	11,000		3,700	15,000	15,000	15,000	15,000	15,000	4,000	36.36%
52040	SERVICE CONT & REPAIRS	34,395	29,990		21,711	26,269	26,269	26,269	26,269	26,269	(3,721)	-12.41%
52050	DUES, CONF. & EDUCATION	865	1,735		1,400	1,785	1,785	1,785	1,785	1,785	50	2.88%
52060	PRINTING	1,052	1,200			1,200	1,200	1,200	1,200	1,200	0	0.00%
52080	TELEPHONE	30,320	31,798		13,190	30,846	30,846	30,846	30,846	30,846	(952)	-2.99%
52090	FUEL OIL	14,803	0			0	0	0	0	0	0	#DIV/0!
52100	ELECTRICITY	51,835	0							0	0	#DIV/0!
52115	WATER & SEWER	4,125	0							0	0	#DIV/0!
52300	TRAINING & EDUCATION	75,199	85,500		28,355	85,500	85,500	85,500	85,500	85,500	0	0.00%
52305	OSHA COMPLIANCE	4,981	8,700		827	5,500	5,500	5,500	5,500	5,500	(3,200)	-36.78%
52370	UNIFORM ALLOWANCE	80,499	80,665		73,371	79,215	79,215	79,215	79,215	79,215	(1,450)	-1.80%
52520	CRIMINAL JUSTICE PLANNER	13,520	13,520		13,520	13,950	13,950	13,950	13,950	13,950	430	3.18%
	SUBTOTAL	323,978	266,608	0	156,363	261,765	261,765	261,765	261,765	261,765	(4,843)	-1.82%

**TOWN OF WATERFORD
GENERAL FUND
2022-2023 APPROVED BUDGET**

DEPT/AGENCY: 10129 POLICE COMMISSION

LINE ITEM	DESCRIPTION	2020/2021 ACTUAL EXPENDED	2021/2022 RTM APPROP.	2021/2022 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND & ENCUMB AS OF 1/1/22	2022/2023 DEPT/ AGENCY REQUEST	2022/2023 APPROVED BD/COMM. (12/8/21)	2022/2023 RECOMMENDED BD OF SELECTMEN (2/2/22)	2022/2023 RECOMMENDED BD OF FINANCE (3/2/22)	2022/2023 RTM APPROVED (5/11/22)	RTM Approved \$ Increase	RTM Approved % Increase
MATERIALS & SUPPLIES												
53010	OFFICE SUPPLIES	834	1,000		314	1,000	1,000	1,000	1,000	1,000	0	0.00%
53020	OTHER SUPPLIES	6,916	7,000		4,490	7,000	7,000	7,000	7,000	7,000	0	0.00%
53070	AUTOMOTIVE REPAIRS	32,385	32,000		15,158	32,000	32,000	32,000	32,000	32,000	0	0.00%
53090	FUELS & LUBRICANTS	69,125	65,572		29,969	108,767	108,767	108,767	108,767	108,767	43,195	65.87%
53100	TIRES	12,460	10,325		6,306	10,854	10,854	10,854	10,854	10,854	529	5.12%
53150	BUILDING MAINTENANCE	64,926	0			0	0	0	0	0	0	#DIV/0!
53180	POLICE EQUIP. & SUPPLIES	38,964	39,908		18,780	44,664	44,664	44,664	44,664	44,664	4,756	11.92%
53210	SELECTIVE ENFORCEMENT	2,000	2,500		500	2,500	2,500	2,500	2,500	2,500	0	0.00%
53220	MARINE PATROL SUPPLIES	12,239	4,000		1,759	5,000	5,000	5,000	5,000	5,000	1,000	25.00%
53260	ANIMAL CONTROL SUPPLIES	30,000	60,000		60,000	60,000	60,000	60,000	60,000	60,000	0	0.00%
53320	CHALLENGE		0							0	0	
		269,849	222,305	0	137,276	271,785	271,785	271,785	271,785	271,785	49,480	22.26%
EQUIPMENT												
54020	EQUIPMENT & FURNITURE	5,395	9,710		8,730	4,250	4,250	4,250	4,250	4,250	(5,460)	-56.23%
	SUBTOTAL	5,395	9,710	0	8,730	4,250	4,250	4,250	4,250	4,250	(5,460)	-56.23%
DEPARTMENT TOTAL		6,328,532	6,421,688	(58,254)	3,238,641	6,488,214	6,488,214	6,488,214	6,488,214	6,488,214	66,526	1.04%

TOWN OF WATERFORD
GENERAL FUND
2022-2023 APPROVED BUDGET

DEPT/AGENCY: 10130 PUBLIC WORKS

LINE ITEM	DESCRIPTION	2020/2021 ACTUAL EXPENDED	2021/2022 RTM APPROP.	2021/2022 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND & ENCUMB AS OF 1/1/22	2022/2023 DEPT/ AGENCY REQUEST	2022/2023 RECOMMENDED BD OF SELECTMEN (2/8/22)	2022/2023 RECOMMENDED BD OF FINANCE (3/21/22)	2022/2023 RTM APPROVED (5/9/22)	RTM Approved \$ Increase	RTM Approved % Increase
PERSONNEL COSTS											
51110	ADMINISTRATION	323,954	320,501		168,543	338,287	338,287	338,287	338,287	17,786	5.55%
51130	ENGINEERING	669	5,558		0	5,558	5,558	5,558	5,558	0	0.00%
51210	CLERICAL/TECHNICAL	140,465	149,076		76,141	150,880	150,880	150,880	150,880	1,804	1.21%
51510	EQUIPMENT MAINTENANCE	268,826	358,379		175,192	363,810	363,810	363,810	363,810	5,431	1.52%
51520	HIGHWAY MAINTENANCE	812,243	1,038,247	(37,000)	413,708	871,476	871,476	871,476	871,476	(166,771)	-16.06%
51530	REFUSE COLLECTION & MAINT.	434,885	309,828	37,000	248,185	453,567	453,567	453,567	453,567	143,739	46.39%
51540	SNOW REMOVAL	76,057	70,000		8,802	56,000	56,000	56,000	56,000	(14,000)	-20.00%
51810	OVERTIME	61,473	52,000		47,913	52,000	52,000	52,000	52,000	0	0.00%
51910	FRINGE BENEFITS	10,580	12,355		7,555	12,525	12,525	12,525	12,525	170	1.38%
51920	FICA	151,923	177,171		81,307	176,263	176,263	176,263	176,263	(908)	-0.51%
SUBTOTAL		2,281,075	2,493,115	0	1,227,346	2,480,366	2,480,366	2,480,366	2,480,366	(12,749)	-0.51%
SERVICES											
52010	ADVERTISING	6,100	0			0	0	0	0	0	
52020	POSTAGE	314	440		139	400	400	400	400	(40)	-9.09%
52030	PROFESSIONAL FEES	92,388	90,000		49,602	113,000	113,000	113,000	113,000	23,000	25.56%
52040	SERVICE CONT & REPAIRS	60,556	60,000		15,263	65,000	65,000	65,000	65,000	5,000	8.33%
52050	DUES, CONF. & EDUCATION	2,983	1,657		2,978	2,000	2,000	2,000	2,000	343	20.70%
52060	PRINTING	50	100			100	100	100	100	0	0.00%
52070	REIMBURSABLE EXPENSE	40	50			50	50	50	50	0	0.00%
52090	FUEL OIL	19,348	0			0	0	0	0	0	
52100	ELECTRICITY	44,398	0			0	0	0	0	0	
52110	WATER & SEWER	7,866	0			0	0	0	0	0	
52400	MEAL ALLOWANCE	2,371	2,223		343	2,300	2,300	2,300	2,300	77	
52410	STREET TREE MAINTENANCE	557	330			5,550	5,550	5,550	5,550	5,220	1581.82%
52450	SITE WORK	28	1,210		572	800	800	800	800	(410)	-33.88%
52460	STREET LIGHTING	82,478	110,000		37,030	95,500	95,500	95,500	95,500	(14,500)	-13.18%
52470	SOLID WASTE DISPOSAL	876,159	870,000		410,771	875,000	875,000	875,000	875,000	5,000	0.57%
52475	RECYCLING PROGRAM		250			150	150	150	150	(100)	-40.00%
52500	OPTIONS & RIGHTS OF WAY		1,000			0	0	0	0	(1,000)	-100.00%
52510	RENTAL OF EQUIPMENT	24,765	24,000		23,023	5,000	5,000	5,000	5,000	(19,000)	-79.17%
52531	LANDFILL CAP MAINTENANCE	19,450	23,800		4,650	21,000	21,000	21,000	21,000	(2,800)	-11.76%
SUBTOTAL		1,239,851	1,185,060	0	544,371	1,185,850	1,185,850	1,185,850	1,185,850	790	0.07%

TOWN OF WATERFORD
GENERAL FUND
2022-2023 APPROVED BUDGET

DEPT/AGENCY: 10130 PUBLIC WORKS

LINE ITEM	DESCRIPTION	2020/2021 ACTUAL EXPENDED	2021/2022 RTM APPROP.	2021/2022 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND & ENCUMB AS OF 1/1/22	2022/2023 DEPT/ AGENCY REQUEST	2022/2023 RECOMMENDED BD OF SELECTMEN (2/8/22)	2022/2023 RECOMMENDED BD OF FINANCE (3/21/22)	2022/2023 RTM APPROVED (5/9/22)	RTM Approved \$ Increase	RTM Approved % Increase
MATERIALS & SUPPLIES											
53010	OFFICE SUPPLIES	503	325		112	325	325	325	325	0	0.00%
53030	OPERATIONAL SUPPLIES	18,965	17,000		10,605	18,000	18,000	18,000	18,000	1,000	5.88%
53050	ENGINEER EQUIP & SUPPLIES	4	300		206	300	300	300	300	0	0.00%
53070	AUTOMOTIVE REPAIRS	194,378	150,000		94,885	201,000	201,000	201,000	201,000	51,000	34.00%
53090	FUELS & LUBRICANTS	116,293	180,000		63,093	200,000	200,000	200,000	200,000	20,000	11.11%
53100	TIRES	30,253	35,000		13,721	35,000	35,000	35,000	35,000	0	0.00%
53250	TRAFFIC CONTROL MATERIALS	23,307	30,000		513	25,000	25,000	25,000	25,000	(5,000)	-16.67%
53300	HIGHWAY MATERIALS	140,648	225,000		24,368	176,500	176,500	176,500	176,500	(48,500)	-21.56%
SUBTOTAL		524,351	637,625	0	207,503	656,125	656,125	656,125	656,125	18,500	2.90%
EQUIPMENT											
54050	AUTOMOTIVE EQUIPMENT	17,386	71,656		18,566	69,145	69,145	69,145	69,145	(2,511)	-3.50%
54060	OFFICE FURNITURE	190	1,500		929	800	800	800	800	(700)	-46.67%
SUBTOTAL		17,576	73,156	0	19,495	69,945	69,945	69,945	69,945	(3,211)	-4.39%
IMPROVEMENTS											
55010	TOWN AID ROADS-IMPROVED	304,884	320,698		20,914	317,277	317,277	317,277	317,277	(3,421)	-1.07%
SUBTOTAL		304,884	320,698	0	20,914	317,277	317,277	317,277	317,277	(3,421)	-1.07%
DEPARTMENT TOTAL											
DEPARTMENT TOTAL		4,367,737	4,709,654	0	2,019,629	4,709,563	4,709,563	4,709,563	4,709,563	(91)	0.00%

TOWN OF WATERFORD
GENERAL FUND
2022-2023 APPROVED BUDGET

DEPT/AGENCY: 10132 CONSERVATION OF HEALTH

LINE ITEM	DESCRIPTION	2020/2021 ACTUAL EXPENDED	2021/2022 RTM APPROP.	2021/2022 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND & ENCUMB AS OF 1/1/22	2022/2023 DEPT/ AGENCY REQUEST	2022/2023 RECOMMENDED BD OF SELECTMEN (2/2/22)	2022/2023 RECOMMENDED BD OF FINANCE (3/9/22)	2022/2023 RTM APPROVED (5/4/22)	RTM Approved \$ Increase	RTM Approved % Increase
SERVICES											
52075	LEDGE LIGHT HEALTH DIST.	139,197	142,882		142,282	148,126	148,126	148,126	148,126	5,244	3.67%
	SUBTOTAL	139,197	142,882	0	142,282	148,126	148,126	148,126	148,126	5,244	3.67%
DEPARTMENT TOTAL		139,197	142,882	0	142,282	148,126	148,126	148,126	148,126	5,244	3.67%

TOWN OF WATERFORD
GENERAL FUND
2022-2023 APPROVED BUDGETT

DEPT/AGENCY: 10133 PUBLIC HEALTH NURSING SERVICE

LINE ITEM	DESCRIPTION	2020/2021 ACTUAL EXPENDED	2021/2022 RTM APPROP.	2021/2022 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND & ENCUMB AS OF 1/1/22	2022/2023 DEPT/ AGENCY REQUEST	2022/2023 RECOMMENDED BD OF SELECTMEN (2/2/22)	2022/2023 RECOMMENDED BD OF FINANCE (3/9/22)	2022/2023 RTM APPROVED (5/4/22)	RTM Approved \$ Increase	RTM Approved % Increase
CONTRACTED OUTSIDE AGENCIES											
58010	PUBLIC HEALTH NURSING	7,917	27,820		7,917	26,000	26,000	26,000	26,000	-1,820	-6.54%
	SUBTOTAL	7,917	27,820	0	7,917	26,000	26,000	26,000	26,000	-1,820	-6.54%
DEPARTMENT TOTAL		7,917	27,820	0	7,917	26,000	26,000	26,000	26,000	-1,820	-6.54%

TOWN OF WATERFORD
GENERAL FUND
2022-2023 APPROVED BUDGET

DEPT/AGENCY: 10135 SENIOR CITIZEN COMMISSION

LINE ITEM	DESCRIPTION	2020/2021 ACTUAL EXPENDED	2021/2022 RTM APPROP.	2021/2022 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND & ENCUMB AS OF 1/1/22	2022/2023 DEPT/ AGENCY REQUEST	2022/2023 APPROVED BD/COMM. (12/16/21)	2022/2023 RECOMMENDED BD OF SELECTMEN (2/2/22)	2022/2023 RECOMMENDED BD OF FINANCE (3/7/22)	2022/2023 RTM APPROVED (5/11/22)	RTM Approved \$ Increase	RTM Approved % Increase
PERSONNEL COSTS												
51110	ADMINISTRATION	152,859	149,455		75,661	159,774	159,774	159,774	159,774	159,774	10,319	6.90%
51210	CLERICAL/TECHNICAL	154,991	217,381		98,058	225,273	225,273	225,273	225,273	225,273	7,892	3.63%
51635	INSTRUCTORS	5,736	14,369		5,252	21,518	21,518	21,518	21,518	21,518	7,149	49.75%
51810	OVERTIME	945	931		372	931	931	931	931	931	0	0.00%
51920	FICA	22,686	29,233		12,871	31,174	31,174	31,174	31,174	31,174	1,941	6.64%
	SUBTOTAL	337,217	411,369	0	192,214	438,670	438,670	438,670	438,670	438,670	27,301	6.64%
SERVICES												
52010	ADVERTISING	144	344		48	344	344	344	344	344	0	0.00%
52020	POSTAGE	1,662	1,808		762	1,920	1,920	1,920	1,920	1,920	112	6.19%
52039	ADA SERVICES	0	450		0	450	450	450	450	450	0	0.00%
52040	SVC. CONTRACTS & REPAIRS	46,413	35,378		17,121	36,330	36,330	36,330	36,330	36,330	952	2.69%
52050	DUES, CONF & EDUCATION		530		110	776	776	776	776	776	246	46.42%
52090	HEATING FUEL	8,394	0			0	0	0	0			
52100	ELECTRICITY	21,938	0			0	0	0	0			
52115	WATER/SEWER	1,732	0			0	0	0	0			
52130	PHYSICAL EXAMINATIONS	521	1,520		112	1,216	1,216	1,216	1,216	1,216	(304)	-20.00%
52380	PROGRAMS	5,545	26,370		6,701	150	150	150	150	150	(26,220)	-99.43%
	SUBTOTAL	86,349	66,400	0	24,854	41,186	41,186	41,186	41,186	41,186	(25,214)	-37.97%
MATERIALS & SUPPLIES												
53010	OFFICE SUPPLIES	84	639		199	507	507	507	507	507	(132)	-20.66%
53020	OTHER SUPPLIES	661	2,658		778	2,715	2,715	2,715	2,715	2,715	57	2.14%
53070	AUTO REPAIRS	3,904	3,088		933	3,128	3,128	3,128	3,128	3,128	40	1.30%
53090	FUELS & LUBRICANTS	2,329	6,318		1,989	7,270	7,270	7,270	7,270	7,270	952	15.07%
	SUBTOTAL	6,978	12,703	0	3,899	13,620	13,620	13,620	13,620	13,620	917	7.22%
EQUIPMENT												
54020	FITNESS EQUIPMENT	1,825	0			0	0	0	0	0	0	#DIV/0!
54030	KITCHEN EQUIPMENT	30	120		81	120	120	120	120	120	0	0.00%
54050	AUTOMOTIVE EQUIPMENT	94	897		264	897	897	897	897	897	0	0.00%
	SUBTOTAL	1,949	1,017	0	345	1,017	1,017	1,017	1,017	1,017	0	0.00%
DEPARTMENT TOTAL		432,493	491,489	0	221,312	494,493	494,493	494,493	494,493	494,493	3,004	0.61%

**TOWN OF WATERFORD
GENERAL FUND
2022-2023 APPROVED BUDGET**

DEPT/AGENCY: 10136 WATERFORD PUBLIC LIBRARY

LINE ITEM	DESCRIPTION	2020/2021 ACTUAL EXPENDED	2021/2022 RTM APPROP.	2021/2022 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND & ENCUMB AS OF 1/1/22	2022/2023 DEPT/ AGENCY REQUEST	2022/2023 APPROVED BD/COMM. (12/9/21)	2022/2023 RECOMMENDED BD OF SELECTMEN (2/2/22)	2022/2023 RECOMMENDED BD OF FINANCE (3/2/22)	2022/2023 RTM APPROVED (5/11/22)	RTM Approved \$ Increase	RTM Approved % Increase
PERSONNEL COSTS												
51110	ADMINISTRATION	179,834	92,379		47,772	94,461	94,461	94,461	94,461	94,461	2,082	2.25%
51210	CLERICAL/TECHNICAL	641,315	690,286		340,926	700,135	699,135	699,135	699,135	699,135	8,849	1.28%
51220	CUSTODIAL-MAINTENANCE	82,890	88,138	(2,000)	40,652	89,869	85,843	85,843	85,843	85,843	(2,295)	-2.60%
51810	OVERTIME		6,075		2,008	6,075	250	250	250	250	(5,825)	-95.88%
51910	FRINGE BENEFITS		0			0	0	0	0			
51920	FICA	63,781	67,082		31,583	68,126	67,296	67,296	67,296	67,296	214	0.32%
	SUBTOTAL	967,820	943,960	(2,000)	462,941	958,666	946,985	946,985	946,985	946,985	3,025	0.32%
SERVICES												
52020	POSTAGE	323	325		133	325	325	325	325	325	0	0.00%
52040	SERVICE CONT.& REPAIRS	7,853	700	2,000		500	0	0	0	0	(700)	-100.00%
52070	REIMBURSABLE EXPENSE	632	690		174	690	690	690	690	690	0	0.00%
52090	FUEL OIL	6,825	0			0	0	0	0			
52100	ELECTRICITY	28,008	0			0	0	0	0			
52110	WATER	797	0			0	0	0	0			
52120	SEWER	738	0			0	0	0	0			
	SUBTOTAL	45,176	1,715	2,000	307	1,515	1,015	1,015	1,015	1,015	(700)	-40.82%
MATERIALS & SUPPLIES												
53010	OFFICE SUPPLIES	3,945	4,000		2,134	4,000	3,750	3,750	3,750	3,750	(250)	-6.25%
53020	OTHER SUPPLIES	3,967	4,800		1,380	4,200	3,725	3,725	3,725	3,725	(1,075)	-22.40%
	SUBTOTAL	7,912	8,800	0	3,514	8,200	7,475	7,475	7,475	7,475	(1,325)	-15.06%
EQUIPMENT												
54160	BOOKS/RELATED MATERIAL	45,000	45,000		44,999	45,000	44,000	44,000	44,000	44,000	(1,000)	-2.22%
	SUBTOTAL	45,000	45,000	0	44,999	45,000	44,000	44,000	44,000	44,000	(1,000)	-2.22%
DEPARTMENT TOTAL												
		1,065,908	999,475	0	511,761	1,013,381	999,475	999,475	999,475	999,475	0	0.00%

TOWN OF WATERFORD
GENERAL FUND
2022-2023 APPROVED BUDGET

DEPT/AGENCY: 10137 RECREATION & PARKS COMMISSION

LINE ITEM	DESCRIPTION	2020/2021 ACTUAL EXPENDED	2021/2022 RTM APPROP.	2021/2022 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND & ENCUMB AS OF 1/1/22	2022/2023 DEPT/ AGENCY REQUEST	2022/2023 APPROVED BD/COMM. (1/18/22)	2022/2023 RECOMMENDED BD OF SELECTMEN (2/8/22)	2022/2023 RECOMMENDED BD OF FINANCE (3/7/22)	2022/2023 RTM APPROVED (5/4/22)	RTM Approved \$ Increase	RTM Approved % Increase
PERSONNEL COSTS												
51110	ADMINISTRATION	193,703	193,599		98,400	202,499	202,499	202,499	202,499	202,499	8,900	4.60%
51210	CLERICAL/TECHNICAL	88,325	88,917		44,644	88,399	88,399	88,399	88,399	88,399	-518	-0.58%
51220	CUSTODIAL	18,114	19,762		9,652	21,232	21,232	21,232	21,232	21,232	1,470	7.44%
51610	PARKS MAINTENANCE	332,630	383,325		199,097	393,147	393,147	393,147	393,147	393,147	9,822	2.56%
51620	RECREATION PROGRAMS	188,708	342,991		234,860	321,338	321,338	321,338	321,338	321,338	-21,653	-6.31%
51810	OVERTIME	19,210	20,376		10,234	27,264	27,264	27,264	27,264	27,264	6,888	33.80%
51910	FRINGE BENEFITS	7,174	8,171		3,749	7,073	7,073	7,073	7,073	7,073	-1,098	-13.44%
51920	FICA	61,880	80,871		44,308	81,163	81,163	81,163	81,163	81,163	292	0.36%
	SUBTOTAL	909,744	1,138,012	0	644,944	1,142,115	1,142,115	1,142,115	1,142,115	1,142,115	4,103	0.36%
SERVICES												
52010	ADVERTISING	293	2,760			2,760	2,760	2,760	2,760	2,760	0	0.00%
52020	POSTAGE	4,284	6,100		4,181	6,100	6,100	6,100	6,100	6,100	0	0.00%
52040	SERVICE CONTRACTS & REPAIRS	51,224	36,606		18,785	37,436	37,436	37,436	37,436	37,436	830	2.27%
52050	DUES, CONF., & EDUCATION	2,331	3,650		320	3,650	3,650	3,650	3,650	3,650	0	0.00%
52070	REIMBURSABLE EXPENSE		150			150	150	150	150	150	0	0.00%
52080	TELEPHONE	3,688	2,848		1,468	2,848	2,848	2,848	2,848	2,848	0	0.00%
52206	WATERFORD WEEK SUBSIDY	4,750	4,750		4,750	4,750	4,750	4,750	4,750	4,750	0	0.00%
52380	PROGRAMS	44,618	42,387		20,341	40,232	40,232	40,232	40,232	40,232	-2,155	-5.08%
52390	CO-SPONSORED PROGRAMS	29,606	39,294		29,606	41,549	41,549	41,549	41,549	41,549	2,255	5.74%
52420	MAINTENANCE OF PROPERTY	207,783	81,286		73,025	72,642	72,642	72,642	72,642	72,642	-8,644	-10.63%
52110	WATER		4,420			4,604	4,604	4,604	4,604	4,604	184	4.16%
52120	SEWER		2,775			2,635	2,635	2,635	2,635	2,635	-140	-5.05%
52100	ELECTRICITY		11,163			11,840	11,840	11,840	11,840	11,840	677	6.06%
52090	HEAT (PROPANE/OIL/GAS)		6,691			7,055	7,055	7,055	7,055	7,055	364	5.44%
	SUBTOTAL	348,577	244,880	0	152,476	238,251	238,251	238,251	238,251	238,251	-6,629	-2.71%
MATERIALS & SUPPLIES												
53010	OFFICE SUPPLIES	1,230	1,363	1,000	2,209	1,363	1,363	1,363	1,363	1,363	0	0.00%
53020	OTHER SUPPLIES	26,771	30,636	(1,000)	8,508	30,636	30,636	30,636	30,636	30,636	0	0.00%
53080	MAINTENANCE OF VEHICLES	22,049	20,750		10,255	20,750	20,750	20,750	20,750	20,750	0	0.00%
53090	FUELS & LUBRICANTS	13,254	12,693		6,208	19,316	19,316	19,316	19,316	19,316	6,623	52.18%
	SUBTOTAL	63,304	65,442	0	27,180	72,065	72,065	72,065	72,065	72,065	6,623	10.12%
EQUIPMENT												
54020	EQUIPMENT	2,548	1,825						0	0	-1,825	-100.00%
	SUBTOTAL	2,548	1,825	0	0	0	0	0	0	0	-1,825	-100.00%
DEPARTMENT TOTAL		1,324,173	1,450,159	0	824,600	1,452,431	1,452,431	1,452,431	1,452,431	1,452,431	2,272	0.16%

**TOWN OF WATERFORD
GENERAL FUND
2023 - 2027 CAPITAL IMPROVEMENT PLAN (CIP)**

DEPT/AGENCY: 10138

CURRENT YEAR CAPITAL IMPROVEMENTS

LINE ITEM	DESCRIPTION	2020/2021 ACTUAL EXPENDED	2021/2022 RTM APPROP.	FY 2023 DEPT/ AGENCY REQUEST	BOS APPROVED (2/9/22)	2022/2023 RECOMMENDED BD OF FINANCE	2022/2023 RECOMMENDED RTM (5/11/22)	RTM APPROVED FY23 AMOUNT (INC/DEC)	RTM APPROVED FY23 PERCENT (INC/DEC)
BOARD OF SELECTMEN:									
55738	FLEET MANAGEMENT PLAN	900,000	800,000	800,000	800,000	800,000	800,000	-	0.00%
SUBTOTAL BD. OF SELECTMEN		900,000	800,000	800,000	800,000	800,000	800,000	0	0.00%
INFORMATION TECHNOLOGY:									
55862	PURE ARRAY	74,000	0					-	
SUBTOTAL INFORMATION TECHNOLOGY		74,000	0	0	0	0	0	0	0.00%
POLICE DEPARTMENT:									
55897	CELL BENCH SAFETY OVERLAY			17,100	17,100	17,100	17,100	17,100.00	
55898	DE-ESCALATION & COMMUNICATION TECHNOLOGY			21,310	21,310	21,310	21,310	21,310.00	
55899	ELECTRONIC CONTROL WEAPON TRANSITION			29,345	29,345	29,345	29,345	29,345.00	
SUBTOTAL POLICE DEPARTMENT		112,600	133,120	67,755	67,755	67,755	67,755	(65,365)	-49.10%
FIRE SERVICES:									
55900	COHANZIE - EMERGENCY GENERATOR			55,000	55,000	55,000	55,000	55,000	#DIV/0!
SUBTOTAL FIRE DEPARTMENT		0	85,000	55,000	55,000	55,000	55,000	(30,000)	-35.29%
PUBLIC WORKS:									
CONCRETE CURB REPLACEMENT									
55901	Sandy Hollow & Shore Roads			219,300	219,300	219,300	219,300	219,300	#DIV/0!
SIDEWALK REPLACEMENT								-	#DIV/0!
ROAD RESURFACING/PAVING								-	#DIV/0!
55902	SECTION A, AREA 3 (TIFFANY AVE, SAVI AVE, CHERRY ST, WILLOW ST, CEDAR ST, EAST BROOK DRIVE)			325,915	325,915	325,915	325,915	325,915	#DIV/0!
55890	EVERSOURCE AFFECTED (per attached)			315,951	315,951	315,951	315,951	315,951	#DIV/0!
MISCELLANEOUS								-	#DIV/0!
SUBTOTAL PUBLIC WORKS		564,380	1,230,134	861,166	861,166	861,166	861,166	(368,968)	-29.99%
MUNICIPAL BUILDINGS MAINTENANCE:									
57857	CIVIC TRIANGLE UPGRADES		150,000	426,882	426,882	246,209	246,209	96,209	64.14%
55903	FISH LADDER REPAIR			16,000	16,000	16,000	16,000		
55904	UST REPLACEMENT (EUGENE O'NEILL)			260,000	260,000	260,000	260,000	260,000	#DIV/0!
55905	UST REPLACEMENT (LIBRARY & PUBLIC SAFETY)			420,000	420,000	420,000	420,000	420,000	#DIV/0!

**TOWN OF WATERFORD
GENERAL FUND
2023 - 2027 CAPITAL IMPROVEMENT PLAN (CIP)**

DEPT/AGENCY: 10138		CURRENT YEAR CAPITAL IMPROVEMENTS							
55853	AUDITORIUM SEATING UPGRADE							-	#DIV/0!
SUBTOTAL MUNICIPAL BUILDINGS MAINTENANCE		105,700	495,500	1,122,882	1,122,882	942,209	942,209	430,709	90.15%
UTILITY COMMISSION:									
55906	WUC BILLING SOFTWARE			130,000	130,000	130,000	130,000	130,000	#DIV/0!
55895	ROOF & SIDING REPLACEMENT		50,000	50,000	50,000	50,000	50,000	-	0.00%
SUBTOTAL UTILITY COMMISSION		460,000	200,000	180,000	180,000	180,000	180,000	(20,000)	-10.00%
RECREATION & PARKS:									
55838	CHILDREN'S PLAYGROUND EQUIP.			40,000	40,000	40,000	40,000	40,000.00	#DIV/0!
SUBTOTAL RECREATION & PARKS		0	21,000	40,000	40,000	40,000	40,000	19,000	90.48%
BOARD OF EDUCATION:									
SUBTOTAL BOARD OF EDUCATION:		0	0	0	0	0	0		
TOTAL BUDGET		2,216,680	2,964,754	3,126,803	3,126,803	2,946,130	2,946,130	(34,624)	
LESS: GRANTS/OTHER REVENUE (OTHER OFFSETS)									
	STATE RECREATIONAL TRAIL PROGRAM (CIVIC TRIANGLE)			(260,000)	(260,000)				
	EVERSOURCE PAYMENT			(112,011)	(112,011)				
	CONTRIBUTED GIFT GRANT (REC & PARK) CHILDREN'S PLAYGROUND EQUIPMENT			(40,000)	(40,000)				
TOTAL OFFSETS		0	0	(412,011)	(412,011)	0	0	0	0
TOTAL GENERAL FUND APPROPRIATION		2,216,680	2,964,754	2,714,792	2,714,792	2,946,130	2,946,130		

**TOWN OF WATERFORD
GENERAL FUND
2022-2023 APPROVED BUDGET**

DEPT/AGENCY: 10139 DEBT SERVICE

LINE ITEM	DESCRIPTION	2020/2021 ACTUAL EXPENDED	2021/2022 RTM APPROP.	2021/2022 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND & ENCUMB AS OF 1/1/22	2022/2023 DEPT/ AGENCY REQUEST	2022/2023 APPROVED BD/COMM. (12/8/21)	2022/2023 RECOMMENDED BD OF SELECTMEN (2/9/22)	2022/2023 RECOMMENDED BD OF FINANCE (3/21/22)	2022/2023 RTM APPROVED (5/4/22)	RTM Approved \$ Increase	RTM Approved % Increase
PRINCIPAL & INTEREST												
56025	OSWEGATCHIE PRINCIPAL	735,000	0									
56026	OSWEGATCHIE INTEREST	9,188	0									
56029	HIGH SCHOOL BOND PRINCIPAL	1,755,000	1,755,000		1,755,000						(1,755,000)	-100.00%
56032	HIGH SCHOOL BOND INTEREST	348,998	35,100		35,100						(35,100)	-100.00%
56033	SCHOOLS ISSUE OF 2014 PRINCIPAL	750,000	815,000			845,000	845,000	845,000	845,000	845,000	30,000	3.68%
56034	SCHOOLS ISSUE OF 2014 INTEREST	258,709	57,950		28,975	25,530	25,530	25,530	25,530	25,530	(32,420)	-55.94%
56035	2014 BOND REFUNDING - PRINCIPAL	840,000	835,000		835,000	830,000	830,000	830,000	830,000	830,000	(5,000)	-0.60%
56036	2014 BOND REFUNDING - INTEREST	240,275	206,750		109,638	180,738	180,738	180,738	180,738	180,738	(26,012)	-12.58%
56037	2017 BOND REFUNDING - PRINCIPAL	325,000	1,050,000		1,050,000	1,055,000	1,055,000	1,055,000	1,055,000	1,055,000	5,000	0.48%
56038	2017 BOND REFUNDING - INTEREST	630,275	609,650		312,700	567,525	567,525	567,525	567,525	567,525	(42,125)	-6.91%
56039	2019 BOND REFUNDING PRINCIPAL	655,000	700,000		700,000	715,000	715,000	715,000	715,000	715,000	15,000	2.14%
56040	2019 BOND REFUNDING INTEREST	442,469	375,750		196,625	340,375	340,375	340,375	340,375	340,375	(35,375)	-9.41%
56041	2019 BAN'S MUNI COMP \$10M ISSUE	224,375	0								0	#DIV/0!
56042	2020 MUNICIPAL COMPLEX - PRINCIPAL		685,000		685,000	685,000	685,000	685,000	685,000	685,000	0	0.00%
56043	2020 MUNICIPAL COMPLEX - INTEREST	306,176	457,975		237,550	423,725	423,725	423,725	423,725	423,725	(34,250)	-7.48%
56044	2020 BOND REFUNDING - PRINCIPAL					1,180,000	1,180,000	1,180,000	1,180,000	1,180,000	1,180,000	
56045	2020 BOND REFUNDING - INTEREST	43,932	351,458		175,729	349,747	349,747	349,747	349,747	349,747	(1,711)	
DEPARTMENT TOTAL												
		7,564,397	7,934,633	0	6,121,317	7,197,640	7,197,640	7,197,640	7,197,640	7,197,640	(736,993)	-9.29%

**TOWN OF WATERFORD
GENERAL FUND
2023-2027 CIP**

DEPT/AGENCY: 10140 TRANSFERS TO CAPITAL AND NON-RECURRING EXPENDITURE FUND

LINE ITEM	DESCRIPTION	2020-2021 ACTUAL EXPENDED	2021-2022 RTM APPROP.	ACTUAL EXPEND/ ENCUMB AS OF 1/1/22	FY 2023 DEPT/ AGENCY REQUEST	2022-2023 APPROVED BD/COMM.	Moved from Current Year Capital Requests	2022-2023 RECOMMEND ED BD OF SELECTMEN	BOS APPROVED (2/9/22)	2022-2023 RECOMMENDED BD OF FINANCE	RTM Approved (5/11/22)
ASSESSOR											
57639	REVALUATION	15,689	0		75,000			0	75,000	75,000	75,000
SUBTOTAL ASSESSOR:		15,689	0	0	75,000	0	0	0	75,000	75,000	75,000
INFORMATION TECHNOLOGY											
57790	TOWN WIDE WIFI	22,029									
57846	FIBER UPGRADE		14,000							0	
57860	PHONE SYSTEM UPGRADE (SOFTWARE & HARDWARE)		16,000							0	
57861	SWITCHES		22,500							0	
57747	UPS UPGRADES		12,500							0	
57847	TOWN WIDE CAMERA SYSTEM		85,000							0	
SUBTOTAL INFORMATION TECHNOLOGY:		22,029	150,000	0	0	0	0	0	0	0	0
POLICE DEPARTMENT											
NEW	IN-CAR VIDEO										
NEW	LOCKER ROOM LOCKERS				0			0	0	0	
SUBTOTAL POLICE DEPARTMENT		0	0	0	0	0	0	0	0	0	0
LIBRARY											
57848	LIBRARY HVAC UPGRADE		345,600		545,600				545,600	545,600	545,600
SUBTOTAL LIBRARY		0	345,600	0	545,600	0	0	0	545,600	545,600	545,600
FIRE SERVICES											
57792	OSWEGATCHIE - BUILDING RENOVATIONS										
57825	FIRE DEPT- FIRE STATION TELEPHONE SYSTEM	47,988									
57811	GOSHEN RESTROOM RENOVATIONS	1,800									
NEW	JORDAN FH CEILING & LIGHTING REPLACEMENT										
NEW	QUAKER HILL FH ROOF REEPLACEMENT										
NEW	EQUIPMENT REPLACEMENT PLAN										
SUBTOTAL FIRE SERVICES:		49,788	0	0	0	0	0	0	0	0	-
EMERGENCY MANAGEMENT											
57794	MOBILE & PORTABLE RADIO REPLACEMENT PROGRAM		0								
57865	BASE MED READIO REPLACEMENT	10,897									
SUBTOTAL EMERGENCY MANAGEMENT:		10,897	0	0	0	0	0	0	0	0	-
RECREATION & PARKS											
57796	TENNIS COURT SURFACE REPAIRS/REPLACEMENT	20,000									

**TOWN OF WATERFORD
GENERAL FUND
2023-2027 CIP**

DEPT/AGENCY:

10140 TRANSFERS TO CAPITAL AND NON-RECURRING EXPENDITURE FUND

NEW	DOG PARK ACCESSIBLE PATH										
57854	WATERFORD BEACH PARK IMPROVEMENTS (Amphitheater Plan)	0	30,000								
	WATERFORD BEACH IMPROVEMENTS	130,095									
	WATERFORD BEACH CAUSEWAY	10,348									
NEW	STENGER FARM PARK RESTROOMS (to be offset with federal grant funds)										
SUBTOTAL REC & PARKS		160,443	30,000	0	0	0	0	0	0	0	-
PUBLIC WORKS:											
	BRIDGES/CULVERTS (UNDER 20 FT)										
57867	NIANTIC RIVER SIDEWALK PLAN				35,000				35,000	35,000	35,000
57868	BRIDGE ENGINEERING PLAN				35,000				35,000	35,000	35,000
57869	CROSS ROAD TRAFFIC SIGNAL STUDY				20,000				20,000	20,000	20,000
NEW	VIVIAN ST & NORMAN ST RECONSTRUCTION										
NEW	GARDINER'S WOOD ROAD										
57832	LED STREETLIGHT CONVERSION	33,614									
SUBTOTAL PUBLIC WORKS		33,614	0	0	90,000	0	0	0	90,000	90,000	90,000
UTILITIES COMMISSION:											
NEW	WATER PRESSURE IMPROVEMENTS (BLOOMINGDALE RD)							0	0		
NEW	CRYSTAL MALL EMERGENCY POWER				0			0	0		
NEW	WEIMES & MARILYN EJECTOR REPLACEMENT										
NEW	WATER PLASTIC SERVICES REPLACEMENT										
55850	CROSS ROAD PS PARTIAL UPGRADE	2,454									
NEW	STONE BROOK PS PARTIAL UPGRADE										
NEW	PARTIAL UPDGRADE FOR OTHER 17 STATIONS										
NEW	PLEASURE BEACH WATER LINE REPLACEMENT										
NEW	BARLETT CORNER PS DECOMMISSION										
57685	I/I MITIGATION & CONTROL										
57802	FORCE MAIN AIR RELEASE VALVES- EVALUATE & REPLACE										
57816	OLD NORWICH PS (STATION REHAB)		0								
57817	WASTEWATER PUMP STATIONS -FLOOD PROTECTION										
57821	CLMS GLYCOL SYSTEM REPLACEMENT										
SUBTOTAL UTILITIES COMMISSION		2,454	0	0	0	0	0	0	0	0	-
MUNICIPAL BUILDINGS MAINTENANCE											
57870	MAGO POINT IMPROVEMENTS				500,000				500,000	400,000	400,000
57871	POLICE DEPT BLDG HVAC				62,045				62,045	62,045	62,045
NEW	YSB BUILDING ARCHITECTURAL PLAN										
57608	TOWN HALL YSB/WINDOWS & DOORS									0	
57780	TOWN HALL/YSB HVAC									0	

**TOWN OF WATERFORD
GENERAL FUND
2023-2027 CIP**

DEPT/AGENCY: 10140 TRANSFERS TO CAPITAL AND NON-RECURRING EXPENDITURE FUND

57804	YSB HVAC									0	
57805	YSB FLOORING									0	
57818	TOWN HALL FLOORING	36,672								0	
57819	YSB ROOF REPLACEMENT									0	
57830	THAMES RIVER MARINA DOCK	219,239								0	
57839	TOWN HALL EMERGENCY EGRESS									0	
NEW	JORDAN VILLAGE SIDEWALKS		0								
57857	CIVIC TRIANGLE UPGRADES		0								
57767	NEVINS COTTAGE REPAIRS	21,993	100,000								
57859	EUGENE O'NEILL BARN ROOF	39,232									
57840	PLAN OF CONSERVATION DEVELOPMENT										
NEW	TOWN HALL & YSB ELEVATOR UPGRADE									0	
57840	PLAN OF CONSERVATION DEVELOPMENT									0	
SUBTOTAL MUNICIPAL BUILDINGS MAINTENANCE		317,136	100,000	0	562,045	0	0	0	562,045	462,045	462,045
BOARD OF EDUCATION											
57806	CLMS ENTRANCE MODIFICATION (SECURITY)										
57841	BUS LOT OFFICE		75,000								
	CHARRIOT SCRUBBERS										
57842	SCHOOL SECURITY	67,825									
57833	TENNIS COURTS										
55857	HIGH SCHOOL FIELD FLOORING/BLEACHERS										
57820	WHS - TURF FIELD AND TRACK (10-YEAR PLAN)										
57821	CLMS GLYCOL SYSTEM REPLACEMENT										
57822	IT LEARNING BOARDS-END OF LIFE	155,287	200,000		316,179				316,179	316,179	316,179
57823	IT SECURITY DVR CAMERAS										
57827	IT VIRTUAL DESKTOP MAIN PROCESSOR	139,125									
57828	QH-10 YR RETRO COMMISSIONING										
NEW	QUAKER HILL HEAT PUMP										
NEW	BOE MUNIS IMPLEMENTATION										
NEW	UPGRADE DISTRICT PHONE SYSTEM									0	
NEW	IT TV STUDIO SYSTEMS				0			0	0	0	
SUBTOTAL BOARD OF EDUCATION		362,237	275,000	0	316,179	0	0	0	316,179	316,179	316,179
DEPARTMENT TOTAL		974,287	900,600	0	1,588,824	0	0	0	1,588,824	1,488,824	1,488,824
LESS: GRANTS/OTHER REVENUE											
	UNDESIGNATED FUND BALANCE										
59205	CT PUBLIC LIBRARY CONSTRUCTION GRANT				(250,000)				(250,000)	(250,000)	(250,000)
TOTAL FUNDING OFFSETS		0	0	0	(250,000)	0	0	0	(250,000)	(250,000)	(250,000)
TOTAL GENERAL FUND APPROPRIATION		974,287	900,600	0	1,338,824	0	0	0	1,338,824	1,238,824	1,238,824

TOWN OF WATERFORD
GENERAL FUND
2022-2023 APPROVED BUDGET

DEPT/AGENCY: 10141 FLOOD & EROSION CONTROL BD.

LINE ITEM	DESCRIPTION	2020/2021 ACTUAL EXPENDED	2021/2022 RTM APPROP.	2021/2022 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND & ENCUMB AS OF 1/1/22	2022/2023 DEPT/ AGENCY REQUEST	2022/2023 APPROVED BD/COMM. (12/1/21)	2022/2023 RECOMMENDED BD OF SELECTMEN (2/3/22)	2022/2023 RECOMMENDED BD OF FINANCE (3/9/22)	2022/2023 RTM APPROVED (5/9/22)	RTM Approved \$ Increase	RTM Approved % Increase
PERSONNEL COSTS												
51210	CLERICAL/TECHNICAL	374	760		236	760	760	760	760	760	0	0.00%
51920	F.I.C.A	29	58		17	58	58	58	58	58	0	0.00%
	SUBTOTAL	403	818	0	253	818	818	818	818	818	0	0.00%
SERVICES												
52010	ADVERTISING	0	300		0	300	300	300	300	300	0	0.00%
52020	POSTAGE	0	25		0	25	25	25	25	25	0	0.00%
52030	PROFESSIONAL FEES	0	950		0	950	950	950	950	950	0	0.00%
52070	REIMBURSABLE EXPENSE	0	20		0	20	20	20	20	20	0	0.00%
	SUBTOTAL	0	1,295	0	0	1,295	1,295	1,295	1,295	1,295	0	0.00%
MATERIALS & SUPPLIES												
53020	OTHER SUPPLIES	0	25		0	25	25	25	25	25	0	0.00%
	SUBTOTAL	0	25	0	0	25	25	25	25	25	0	0.00%
DEPARTMENT TOTAL		403	2,138	0	253	2,138	2,138	2,138	2,138	2,138	0	0.00%

**TOWN OF WATERFORD
GENERAL FUND
2022-2023 APPROVED BUDGET**

DEPT/AGENCY: 10143 ETHICS COMMISSION

LINE ITEM	DESCRIPTION	2020/2021 ACTUAL EXPENDED	2021/2022 RTM APPROP.	2021/2022 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND & ENCUMB AS OF 1/1/22	2022/2023 DEPT/ AGENCY REQUEST	2022/2023 APPROVED BD/COMM.	2022/2023 RECOMMENDED BD OF SELECTMEN (2/3/22)	2022/2023 RECOMMENDED BD OF FINANCE (3/9/22)	2022/2023 RTM APPROVED (5/4/22)	RTM Approved \$ Increase	RTM Approved % Increase
PERSONNEL COSTS												
51210	CLERICAL/TECHNICAL	396	600		145	600		600	600	600	0	0.00%
51920	F.I.C.A	30	50		11	50		50	50	50	0	0.00%
	SUBTOTAL	426	650	0	156	650	0	650	650	650	0	0.00%
SERVICES												
52020	POSTAGE	0	0			0		0	0	0	0	
52030	PROFESSIONAL FEES	5	150			150		150	150	150	0	
52070	REIMBURSABLE EXPENSE	0	0			0		0	0	0	0	
	SUBTOTAL	5	150	0	0	150	0	150	150	150	0	
MATERIALS & SUPPLIES												
53010	OFFICE SUPPLIES	0	50			50		50	50	50	0	
	SUBTOTAL	0	50	0	0	50	0	50	50	50	0	
DEPARTMENT TOTAL		431	850	0	156	850	0	850	850	850	0	0.00%

TOWN OF WATERFORD
GENERAL FUND
2022-2023 APPROVED BUDGET

DEPT/AGENCY: 10145 HUMAN RESOURCES DEPARTMENT

LINE ITEM	DESCRIPTION	2020/2021 ACTUAL EXPENDED	2021/2022 RTM APPROP.	2021/2022 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND & ENCUMB AS OF 1/1/22	2022/2023 DEPT/ AGENCY REQUEST	2022/2023 RECOMMENDED BD OF SELECTMEN (2/3/22)	2022/2023 RECOMMENDED BD OF FINANCE (3/14/22)	2022/2023 RTM APPROVED (5/11/22)	RTM Approved \$ Increase	RTM Approved % Increase
PERSONNEL COSTS											
51110	ADMINISTRATION	167,762	125,548	(700)	15,763	92,250	92,250	92,250	92,250	(33,298)	-26.52%
51210	CLERICAL/TECHNICAL	59,834	60,639		57,811	63,785	63,785	63,785	63,785	3,146	5.19%
51810	OVERTIME		0		0	0	0	0	0	0	
51920	F.I.C.A	16,489	14,243		5,328	11,937	11,937	11,937	11,937	(2,306)	-16.19%
SUBTOTAL		244,085	200,430	(700)	78,902	167,972	167,972	167,972	167,972	(32,458)	-16.19%
SERVICES											
52010	ADVERTISING	2,522	4,000		1,166	3,500	3,500	3,500	3,500	(500)	-12.50%
52020	POSTAGE	694	832		283	855	855	855	855	23	2.76%
52030	PROFESSIONAL FEES	68,525	54,000		34,302	80,000	80,000	80,000	80,000	26,000	48.15%
52040	SERVICE CONT. & REPAIR	1,293	1,710		532	1,437	1,437	1,437	1,437	(273)	-15.96%
52050	DUES, CONF. & EDUCATION	418	1,201			420	420	420	420	(781)	-65.03%
52070	REIMBURSABLE EXPENSE	245	150			150	150	150	150	0	0.00%
52080	TELEPHONE			700	203	373	373	373	373		
52300	TRAINING		500			2,000	2,000	2,000	2,000	1,500	300.00%
52570	EMPLOYEE ASSIST. PROGRAM	1,991	1,991		1,991	2,119	2,119	2,119	2,119	128	6.43%
SUBTOTAL		75,688	64,384	700	38,477	90,854	90,854	90,854	90,854	26,470	41.11%
MATERIALS & SUPPLIES											
53020	OTHER SUPPLIES	751	650			930	930	930	930	280	43.08%
53140	VACCINE AND SUPPLIES		200			100	100	100	100	(100)	-50.00%
SUBTOTAL		751	850	0	0	1,030	1,030	1,030	1,030	180	21.18%
DEPARTMENT TOTAL											
		320,524	265,664	0	117,379	259,856	259,856	259,856	259,856	(5,808)	-2.19%

TOWN OF WATERFORD
GENERAL FUND
2022-2023 APPROVED BUDGET

DEPT/AGENCY: 10147 INFORMATION TECHNOLOGY

LINE ITEM	DESCRIPTION	2020/2021 ACTUAL EXPENDED	2021/2022 RTM APPROP.	2021/2022 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND & ENCUMB AS OF 1/1/22	2022/2023 DEPT/ AGENCY REQUEST	2022/2023 APPROVED BD/COMM. (12/22/21)	2022/2023 RECOMMENDED BD OF SELECTMEN (2/2/22)	2022/2023 RECOMMENDED BD OF FINANCE (3/2/22)	2022/2023 RTM APPROVED (5/11/22)	RTM Approved \$ Increase	RTM Approved % Increase
PERSONNEL COSTS												
51110	ADMINISTRATION		7,000	82,500	34,500	120,878	118,100	118,100	118,100	118,100	111,100	1587.14%
51210	CLERICAL/TECHNICAL			91,731	30,472	126,093	125,787	125,787	125,787	125,787		
51810	OVERTIME				102	5,000	5,000	5,000	5,000	5,000		
51910	FRINGE BENEFITS					0	0	0	0	0		
51920	F.I.C.A		536	13,329	5,040	19,277	19,041	19,041	19,041	19,041	18,505	3452.43%
	SUBTOTAL	-	7,536	187,560	70,114	271,248	267,928	267,928	267,928	267,928	129,605	3455.31%
SERVICES												
52010	ADVERTISING					0	0	0	0	0		
52020	POSTAGE					0	0	0	0	0		
52030	PROFESSIONAL FEES					0	0	0	0	0		
52043	IT-SERVICE CONTRACT & REPAIRS	748,459	787,846	(109,080)	525,108	728,609	773,609	773,609	773,609	773,609	(14,237)	-1.81%
52050	DUES, CONF. & EDUCATION					15,080	15,080	15,080	15,080	15,080		
52070	REIMBURSEABLE EXPENSE					1,000	500	500	500	500		
52080	TELEPHONE					1,815	1,815	1,815	1,815	1,815		
	SUBTOTAL	748,459	787,846	(109,080)	525,108	746,504	791,004	791,004	791,004	791,004	(14,237)	0.40%
MATERIALS & SUPPLIES												
53010	OFFICE SUPPLIES					0	0					
	SUBTOTAL	-	-	0	0	-	-	-	-	-	-	#DIV/0!
EQUIPMENT												
54010	OFFICE FURNITURE					1,550	1,550	1,550	1,550	1,550		
54130	COMPUTER SYSTEM	97,193	51,260	5,463	10,956	162,719	99,909	99,909	99,909	99,909	48,649	94.91%
	SUBTOTAL	97,193	51,260	5,463	10,956	164,269	101,459	101,459	101,459	101,459	48,649	97.93%
DEPARTMENT TOTAL												
		845,652	846,642	83,943	606,178	1,182,021	1,160,391	1,160,391	1,160,391	1,160,391	313,749	37.06%

TOWN OF WATERFORD
GENERAL FUND
2022-2023 APPROVED BUDGET

DEPT/AGENCY: 10160 EDUCATION

LINE ITEM	DESCRIPTION	2020/2021 ACTUAL EXPENDED	2021/2022 RTM APPROP.	2022/2023 DEPT/ AGENCY REQUEST	2022/2023 APPROVED BD/COMM.	2022-2023 RECOMMENDED BD OF FINANCE (3/23/22)	BOF APPROVED \$ Increase	BOF APPROVED % Increase	2022-2023 RTM APPROVED (5/2/22)	RTM APPROVED \$ Increase	RTM APPROVED % Increase
EDUCATION											
59901	EDUCATION	49,249,222	50,645,470	52,109,124	52,109,124	52,109,124	1,463,654	2.89%	52,109,124	1,463,654	2.89%
	SUBTOTAL	49,249,222	50,645,470	52,109,124	52,109,124	52,109,124	1,463,654	2.89%	52,109,124	1,463,654	2.89%
DEPARTMENT TOTAL		49,249,222	50,645,470	52,109,124	52,109,124	52,109,124	1,463,654	2.89%	52,109,124	1,463,654	2.89%